

# PRIVATE AND CONFIDENTIAL

## AUDITOR'S REPORT & FINANCIAL STATEMENT

OF

## NORTH BENGAL SUGAR MILLS LIMITED

GOPALPUR, NATORE

FOR THE YEAR ENDED 30 JUNE 2020

**HUSSAIN FARHAD & CO.**  
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## Independent Auditors' Report

To the shareholders 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 30 June 2020, 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 matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the company as at 30 June 2020 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

### Basis for Qualified Opinion:

1. 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.
2. As per Labor Act 2006, section 264 and FRC instruction letter no. 179/FRC/FRM/Notification/2020/2Para7 and 8, dated July 7, 2020, an annual audit is to be conducted for provident fund by an independent auditor. During the time of our audit, we found that provident Fund of the Company has not been audited since 2017-18.
3. As disclosed in note # 10.01 to 10.07, Tk. 4,120,382,581 has been shown as liabilities payable for various expenses and others as on 30 June 2020. The balances remained unreconciled as of 30 June 2020. As a result, the balances have remained unverified.
4. The Retained earnings balance has been shown as Tk. (6,530,340,411). The company has been incurring loss year to year. This scenario casts a significant doubt about the company's ability to continue as a going concern in future.

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 Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these ethical requirements. 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 the information in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

### **Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 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. The companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management functions of the company.

In preparing the financial statements, management is responsible for assessing the company's 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 the Company 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 exercised professional judgment and maintained professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded 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.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and event in a manner that achieves fair presentation.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial statements. We are solely responsible for our audit opinion.

We communicated 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 identified during our audit.

We also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicated 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 determined 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 described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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

We also report the following:

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by **NORTH BENGAL SUGAR MILLS LTD.** so far as it appeared from our examination of those books; and
- c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

  
HUSSAIN FARHAD & CO.  
Chartered Accountants

  
AHMED ZAKER & CO.  
Chartered Accountants

Place: Dhaka

Dated: 26 November, 2020

**NORTH BENGAL SUGAR MILLS LTD.**  
GOPALPUR, NATORE  
Statement Of Financial Position  
As at June 30, 2020

PARTICULARS	NOTES	MILLS	FARM	Amount in Taka	
		TAKA	TAKA	June 30, 2020	June 30, 2019
<b>Capital &amp; Liabilities:</b>					
<b>Authorized Capital:</b>					
50,00,000 Ordinary Shares of Tk. 100/- each	4.01	500,000,000	-	500,000,000	500,000,000
<b>Capital &amp; Reserve fund:</b>					
<b>Paid up Share Capital</b>					
22,00,000 Ordinary Shares of Tk. 100/- each	4.02	2,200,000	-	2,200,000	2,200,000
Govt. Equity Fund	5.00	2,890,424	-	2,890,424	2,890,424
Reserve & Surplus	6.00	29,749,889	3,355,357	33,105,246	33,105,246
Loans	7.00	100,096,476	-	100,096,476	100,126,822
		<b>134,936,789</b>	<b>3,355,357</b>	<b>138,292,146</b>	<b>138,322,492</b>
Retained Earnings		(6,125,503,530)	(404,836,883)	(6,530,340,414)	(5,097,770,604)
<b>Govt. Fund:</b>					
Govt. Fund & Loans	8.00	717,651,847	-	717,651,847	322,795,608
Provision for Interest on Long Term Loans (D	9.00	32,631,955	-	32,631,955	20,714,360
		<b>750,283,802</b>	<b>-</b>	<b>750,283,802</b>	<b>343,509,968</b>
<b>Current Liabilities:</b>					
Liabilities/ Current A/C with farm	10.00	4,120,382,580	431,740,579	4,552,123,159	4,064,442,316
Provision for Leave Pay and Gratuity	11.00	870,457,228	49,833,451	920,290,679	375,325,143
Inter Project Current Account	12.00	28,567,965	-	28,567,965	13,369,179
Liability for BSFIC Current A/C	13.00	1,759,246,630	-	1,759,246,630	1,357,965,233
		<b>6,778,654,403</b>	<b>481,574,030</b>	<b>7,260,228,433</b>	<b>5,811,101,871</b>
<b>Total Capital &amp; Liabilities</b>		<b>1,538,371,464</b>	<b>80,092,504</b>	<b>1,618,463,968</b>	<b>1,195,163,727</b>
<b>Non Current Assets</b>					
Property, Plant and Equipments at Cost	14.00	107,664,156	3,862,597	111,526,754	94,163,184
Less: Accumulated Depreciation		567,118,766	51,625,948	618,744,714	581,524,247
		459,454,609	47,763,351	507,217,960	487,361,063
		<b>1,430,707,307</b>	<b>76,229,906</b>	<b>1,506,937,214</b>	<b>1,101,000,544</b>
<b>Current Assets:</b>					
Inventories	15.00	682,731,915	69,131,749	751,863,665	418,824,026
Trade Debtors & Sundry Debtors	16.00	43,942,616	-	43,942,616	28,363,276
Loans, Advance, Deposit & Prepayments	17.00	92,599,031	7,098,157	99,697,188	83,243,729
Cash & Bank Balances	18.00	27,629,932	-	27,629,932	54,676,565
Current A/C with Farm	19.00	415,600,637	-	415,600,637	386,387,798
Inter project Current A/C	20.00	167,079,706	-	167,079,706	128,381,679
Co-Generation & Establishments of sugar Refinery	29.00	1,123,470	-	1,123,470	1,123,470
		<b>1,538,371,464</b>	<b>80,092,504</b>	<b>1,618,463,967</b>	<b>1,195,163,728</b>

The annexed notes form an Integral part of these accounts

Managing Director

Director

Director

Subject to our separate report of even date

HUSSAIN FARHAD & CO.  
Chartered Accountants

AHMED ZAKER & CO.  
Chartered Accountants



**NORTH BENGAL SUGAR MILLS LTD.**

GOPALPUR, NATORE

**Statement of Profit or Loss and Other Comprehensive Income**

For the year ended June 30, 2020

Particulars	Notes	Mills	Farm	Amount in Taka	
				2019-2020	2018-2019
		692,575,477	123,901,642	816,477,119	872,162,562
21.00		581,341,040	-	581,341,040	671,702,000
		111,234,437	-	111,234,437	77,682,720
Supply to Mills (Cane Price)		-	123,901,642	123,901,642	122,777,842
<b>Quantity of Finished Goods:</b>		<b>275,211,330</b>	<b>-</b>	<b>275,211,330</b>	<b>325,857,220</b>
Sugar & Molasses		275,211,330	-	275,211,330	325,857,220
<b>Quantity of Production</b>		<b>1,261,165,601</b>	<b>99,585,484</b>	<b>1,360,751,085</b>	<b>1,116,851,137</b>
Quantity	15.02/(a)	1,261,165,601	-	1,261,165,601	1,012,705,707
Transferred from Manufacturing (Account)	15.02/(b)	-	99,585,484	99,585,484	104,145,430
<b>Quantity of Goods available for Sale</b>		<b>1,536,376,931</b>	<b>99,585,484</b>	<b>1,635,962,415</b>	<b>1,442,708,357</b>
<b>Quantity of Finished Goods:</b>		<b>630,205,366</b>	<b>-</b>	<b>630,205,366</b>	<b>275,211,330</b>
Sugar & Molasses	15.01	630,205,366	-	630,205,366	275,211,330
<b>Quantity of Goods Sold</b>		<b>906,171,565</b>	<b>99,585,484</b>	<b>1,005,757,049</b>	<b>1,167,497,026</b>
<b>Operating profit/(loss) for the year</b>		<b>(213,596,088)</b>	<b>24,316,158</b>	<b>(189,279,930)</b>	<b>(295,334,464)</b>
<b>Administration, Financial &amp; Selling Overhead:</b>		<b>615,256,442</b>	<b>70,926,115</b>	<b>686,182,557</b>	<b>730,151,085</b>
Administration Expenses	22.00	553,467,355	14,184,651	567,652,006	605,613,178
Salaries & Wages (Permanent)	26.00	45,678,544	56,741,464	102,420,008	99,940,709
Salaries & Wages (Seasonal)	27.02	5,961,193	-	5,961,193	4,218,589
Development & Distribution Expenses	23.00	10,149,350	-	10,149,350	20,378,609
<b>Operating profit/(loss) for the year</b>		<b>(828,852,530)</b>	<b>(46,609,957)</b>	<b>(875,462,487)</b>	<b>(1,025,485,549)</b>
<b>Non operating income:</b>		<b>3,123,144</b>	<b>14,108,554</b>	<b>17,231,698</b>	<b>82,901,911</b>
Non operating income	24.00	3,123,144	14,108,554	17,231,698	22,901,911
Government subsidy		-	-	-	60,000,000
<b>Profit before Tax</b>		<b>(825,729,385)</b>	<b>(32,501,403)</b>	<b>(858,230,789)</b>	<b>(942,583,638)</b>
Provision	10.07	3,537,890	-	3,537,890	3,216,017
<b>Profit after Tax</b>		<b>(829,267,275)</b>	<b>(32,501,403)</b>	<b>(861,768,679)</b>	<b>(945,799,655)</b>

The annexed notes form an Integral part of these accounts

Managing Director

Director

Director

Subject to our separate report of even date

HUSAIN FARHAD & CO.  
Chartered Accountants

AHMED ZAKER & CO.  
Chartered Accountants

AGRICULTURE BANK OF BANGLADESH LTD.  
GOPALPUR, NAUYON

Statement of Changes in Equity  
For the year ended June 30, 2020

Particulars	Share Capital	Equity Fund	Reserve & Surplus	Grant & Loan	Retained Earnings			Total	Amount in Taka.
					Mills	Farm	Total		
Balance as at 1st July 2019	2,200,000	2,890,424	33,105,246	100,157,168	(4,725,435,125)	(372,335,479)	(5,097,770,604)	(4,959,417,766)	
Adjustment for Grant & Loan	-	-	-	(60,692)	-	-	-	(60,692)	
Provident Fund A/C Adjustment	-	-	-	-	(7,554,578)	-	(7,554,578)	(7,554,578)	
Production For Leave Pay & Gratuity	-	-	-	-	(563,221,740)	-	(563,221,740)	(563,221,740)	
Production Material Adjustment (Cane)	-	-	-	-	(24,812)	-	(24,812)	(24,812)	
Net Loss For the Year 2020	-	-	-	-	(829,267,275)	(32,501,404)	(861,768,679)	(861,768,679)	
<b>Balance as at 30 June, 2020</b>	<b>2,200,000</b>	<b>2,890,424</b>	<b>33,105,246</b>	<b>100,096,476</b>	<b>(6,125,503,530)</b>	<b>(404,836,883)</b>	<b>(6,530,340,414)</b>	<b>(6,392,048,268)</b>	

Statement of Changes in Equity  
For the year ended June 30, 2019

Particulars	Share Capital	Equity Fund	Reserve & Surplus	Grant & Loan	Retained Earnings			Total	Amount in Taka.
					Mills	Farm	Total		
Balance as at 1st July 2018	2,200,000	2,890,424	33,105,246	100,157,168	(3,737,945,165)	(331,206,683)	(4,069,151,849)	(3,930,799,011)	
Net Loss For the Year 2019	-	-	-	-	(906,071,960)	(39,727,695)	(945,799,655)	(945,799,655)	
Payment For Arrear & Wages Commission Arrear	-	-	-	-	(81,417,999)	(1,401,101)	(82,819,100)	(82,819,100)	
<b>Balance as at 30 June, 2019</b>	<b>2,200,000</b>	<b>2,890,424</b>	<b>33,105,246</b>	<b>100,157,168</b>	<b>(4,725,435,124)</b>	<b>(372,335,479)</b>	<b>(5,097,770,604)</b>	<b>(4,959,417,766)</b>	

  
Managing Director

  
Director

Subject to our separate report of even date

Place: Dhaka  
Date: 26 November 2020





**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Cash Flow Statement**  
For the year ended June 30, 2020

Particulars	Amount in Taka	
	2019-2020	2018-2019
<b>A. Cash flows from Operating Activities:</b>		
Net Profit/ (Loss) for the year	(861,768,679)	(945,799,655)
Prior Year Adjustment	(570,801,130)	(82,819,100)
Provision for Interest on long term loan	11,917,595	2,427,220
Depreciation	19,856,897	18,572,720
<b>Opening Profit before Change in Working Capital</b>	<b>(1,400,795,317)</b>	<b>(1,007,618,815)</b>
<b>Changes in Working Capital:</b>		
Increase/Decrease in Inventory	(333,039,639)	49,361,890
Increase/ Decrease in Sundry Debtors	(15,579,340)	16,021,561
Increase/ Decrease in Receivable from Inter-Project	(38,698,027)	(1,326,346)
Increase/ Decrease in Co-Generation & Establishment of sugar Refinery	-	(109,154)
Increase/ Decrease in Advance, Deposit & Prepayments	(16,453,459)	56,562,736
Increase/ Decrease in Current A/C with Farm	(29,212,839)	(36,846,298)
Increase/ Decrease in Liabilities	487,680,843	344,725,061
Increase/ Decrease in Provisions	544,965,536	(58,914,576)
Increase/ Decrease in Inter project Current Account	15,198,785	(14,395,788)
Increase/ Decrease in Amount due to BSFIC	401,281,397	546,479,659
	<b>1,016,143,258</b>	<b>901,558,746</b>
<b>A) Net Cash flows from Operating Activities</b>	<b>(384,652,059)</b>	<b>(106,060,069)</b>
<b>B. Cash flows from Investing Activities :</b>		
Purchase of Fixed Assets	(37,220,467)	(15,104,818)
<b>B) Net Cash flows from Investing Activities</b>	<b>(37,220,467)</b>	<b>(15,104,818)</b>
<b>C. Cash flows from Finance Activities :</b>		
Increase/ Decrease in Long Term Loan	(30,346)	(30,346)
Long Term Loan	394,856,239	169,458,444
<b>C) Net Cash flows from Finance Activities</b>	<b>394,825,893</b>	<b>169,428,098</b>
<b>Net Cash flows from Total Activities (A+B+C)</b>	<b>(27,046,632)</b>	<b>48,263,211</b>
Opening Cash and Bank Balance	54,676,565	6,413,354
<b>Closing Cash and Bank Balance</b>	<b>27,629,933</b>	<b>54,676,565</b>

  
Managing Director

  
Director

  
Director

Subject to our separate report of even date.

Place: Dhaka

Date: 26 November 2020

**NORTH BENGAL SUGAR MILLS LTD.**

**GOPALPUR, NATORE**

**Notes to the Accounts**

**For the year ended June 30, 2020**

**1.00 BACKGROUND OF THE COMPANY:**

North Bengal Sugar Mills Limited is a public limited company incorporated in 1933 and started commercial operation in the year 1959 having installed crushing capacity of 1,000 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.

**2.00 MAIN ACTIVITIES OF THE COMPANY:**

The main activities of the company are to produce sugar from sugarcane and molasses as by products. BOther 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. Finished Goods (Sugar) have been reportedly valued at latest Govt. approved selling price @ 50,000 per M. ton. which is lower of cost of production.

**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 whice are 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. 29,297,375.66 was charged to Mill as "Head office expenses" for the year under audit.

**3.06 REGULATORY COMPLIANCES:**

As required, North Bengal Sugar Mills Ltd. Complies with the follwing major legal provisions in addition to the Companies Act 1994 and Other applicable 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 1991
- e) Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969
- g) The Labor Act 2006 (as amended in 2013)

**3.06 REPOPTING CURRENCY AND LEVEL OF PRECISION:**

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

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
<b>4.00 SHARE CAPITAL:</b>			
<b>4.01 Authorized Capital:</b>			
	5,000,000 Ordinary Shares @ tk. 100.00 each	500,000,000	500,000,000
<b>4.02 Issued, Subscribed and Paid Up Capital: Tk.22,000,000</b>			
	22,000 Ordinary Shares @ tk. 100.00 each fully paid in cash	2,200,000	2,200,000
	<b>Total:</b>	<b>2,200,000</b>	<b>2,200,000</b>
<b>5.00 GOVT. EQUITY FUND:</b>			
	SM&RFS (40%) Share Capital Equity	2,094,954	2,094,954
	ICDS (Phase 1)	795,470	795,470
	<b>Total:</b>	<b>2,890,424</b>	<b>2,890,424</b>
<b>6.00 RESERVE &amp; SURPLUS:</b>			
	This is made up as follows:		
A.	<b>Mills: Tk.</b>		
	Capital Reserve	12,071,730	12,071,730
	General Reserve	2,642,591	2,642,591
	Other Reserve	15,035,568	15,035,568
	<b>Total:</b>	<b>29,749,889</b>	<b>29,749,889</b>
B.	<b>Farm:</b>		
	Reserve & Surplus	3,355,357	3,355,357
	<b>Total:</b>	<b>3,355,357</b>	<b>3,355,357</b>
	<b>Grand Total: (A+B)</b>	<b>33,105,246</b>	<b>33,105,246</b>
<b>7.00 Grants :</b>			
	This is made up as follows:		
	Mills:		
	BASIP	100,000,872	100,000,872
	Intensive Cane Development Scheme (ICDS) Phase - 02	95,604	125,950
	<b>Total:</b>	<b>100,096,476</b>	<b>100,126,822</b>
<b>8.00 GOVERNMENT FUND &amp; LOANS:</b>			
	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.)	147,615,807	141,943,718
	Govt. Operating Loan (5% Interest)	548,484,150	159,300,000
	Gratuity Loans Received From Govt.	7,042,890	7,042,890
	<b>Total</b>	<b>717,651,847</b>	<b>322,795,608</b>
	<b>8.01 Cash Credit Loan (Blocked A/c.)</b>		
	Opening Balance	141,943,718	131,785,274
	Add: Interest	-	12,794,444
		<b>141,943,718</b>	<b>144,579,718</b>
	Less: Payment during the year	(5,672,089)	2,636,000
	<b>Closing Balance</b>	<b>147,615,807</b>	<b>141,943,718</b>
<b>9.00 Provision for Interest on Long Term Loans (DSL).</b>			
	B M R E (ADP Loan)	13,842,500	13,198,250
	S.M.R.F.S. (60%)	1,476,900	1,405,050
	Farm Modernisation Scheme	192,900	183,550
	Govt. Operating Loan (5% Interest)	12,189,625	1,349,625
	Gratuity Loans Received From Govt.	4,930,030	4,577,885
	<b>Total</b>	<b>32,631,955</b>	<b>20,714,360</b>

Notes 8.1

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
<b>10.00</b>	<b>LIABILITIES:</b>		
	<b>A. Mills:</b>		
	Agricultural Loan	Notes-10.01 3,600,655,397	3,359,437,043
	Liabilities for goods supply	Notes-10.02 107,527,971	75,694,617
	Liabilities for Expenses	Notes-10.03 201,995,539	43,271,459
	Liabilities for Other Finance	Notes-10.04 189,259,008	151,621,178
	Trade Creditors	Notes-10.05 1,909,246	17,579,683
	Workers Profit Participation Fund	Notes-10.06 827,783	827,783
	Prov. For Taxation	Notes-10.07 18,207,635	14,669,745
	<b>Total (A)</b>	<b>4,120,382,580</b>	<b>3,663,101,508</b>
	<b>B. Farm</b>		
	NBSM Current A/C	19.00 415,600,637	386,387,798
	Liabilities for Expenses	10.03 11,023,648	11,848,298
	Liabilities for Other finance	10.04 5,116,294	3,104,712
	<b>Total (B)</b>	<b>431,740,579</b>	<b>401,340,808</b>
	<b>Grand Total: (A+B)</b>	<b>4,552,123,159</b>	<b>4,064,442,316</b>
<b>10.01</b>	<b>Agricultural Loan:</b>		
	<b>Janata Bank, Iswardi, Br. Pabna</b>		
	Agricultural Loan: A/C NO. 35/ 2013-2014	10.01(a) -	-
	Agricultural Loan: A/C NO. 000385/ 24-15	10.01 (b) 539,965,825	500,413,307
	Agricultural Loan: A/C NO. 000394/ 15-16	10.01 (c) 956,780,020	908,076,479
	Agricultural Loan: A/C NO. 000410/ 16-17	10.01(d) 1,141,334,229	1,056,534,757
	Agricultural Loan: A/C NO. 00043/ 18-19	10.01(e) 962,575,321	894,412,500
	<b>Total</b>	<b>3,600,655,395</b>	<b>3,359,437,043</b>
<b>10.01 (a)</b>	<b>Agricultural Loan: A/C NO. 35/ 2013-2014</b>		
	Opening Balance	-	563,999,765
	Add: Interest	-	10,855,247
		-	574,855,012
	Less: Adjustment during the year	-	574,855,012
	<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>10.01 (b)</b>	<b>Agricultural Loan: A/C NO. 38/ 2014-2015</b>		
	Opening Balance	500,413,307	617,597,043
	Add: Interest	39,552,518	54,416,264
		539,965,825	672,013,307
	Less: Adjustment during the year	-	171,600,000
	<b>Closing Balance</b>	<b>539,965,825</b>	<b>500,413,307</b>
<b>10.01 (c)</b>	<b>Agricultural Loan: A/C NO. 00039/ 2015-2016</b>		
	Opening Balance	908,076,479	811,503,558
	Add: Interest	48,703,541	100,117,909
		956,780,020	911,621,467
	Less: Adjustment during the year	-	3,544,988
	<b>Closing Balance</b>	<b>956,780,020</b>	<b>908,076,479</b>
<b>10.01 (d)</b>	<b>Agricultural Loan: A/C NO. 00041/ 2016-2017</b>		
	Opening Balance	1,056,534,757	1,110,874,308
	Add: Interest	84,799,472	105,660,449
		1,141,334,229	1,216,534,757
	Less: Adjustment during the year	-	160,000,000
	<b>Closing Balance</b>	<b>1,141,334,229</b>	<b>1,056,534,757</b>



Particulars	Amount in Taka	
	30.06.2020	30.06.2019

(a) Agricultural Loan: A/C NO. 00043/ 2018-2019

Opening Balance

Add: Interest

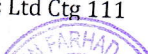
Less: Adjustment during the year

**Closing Balance**

894,412,500	850,000,000
68,162,821	44,412,500
<b>962,575,321</b>	<b>894,412,500</b>
-	-
<b>962,575,321</b>	<b>894,412,500</b>

**Liabilities for goods supply:**

Ali Enterprise, Nobabpur Road Dhaka 111	50,500	-
ACI Formulation Ltd, Gazipur, Dhaka 111	46,750	4,746,750
ACI Ltd, ACI Center, Tejgong, Dhaka 111	8,560,000	605,000
Akther Hossen Kesobpur Gopalpur 111	-	34,905
Abdul Momin, Clrck, Elec(Fac) 111	2,200	-
Asha Tools 111	1,630	1,630
Asian Gute Limited Dhaka, 111	150,000	150,000
Babal Store, Gopalpur, Natore, 111	-	16,150
Bangladesh Eng. Workshop Natore 111	426,064	19,884
Bismillah Store Pabna 111	-	38,850
B.I.T.A.C Bogra 111	62,771	1,125,351
B.I.T.A.C Dhaka 111	159,400	159,400
B.I.T.A.C Kulana 111	317,300	317,300
Body Bilders Ltd Sarkular Roar Dhaka 11	-	150,000
Classic Foils Ltd Nayapaltan Dhaka 111	1,327,513	1,327,513
Coller Image Sohorav Complex Ishwerdi 111	12,000	-
Computer Ltd. Monzid Marker Natore 111	124,612	-
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
Glash Enterprise 111	42,070	42,070
Green Land Technologies Ltd Dhaka 111	2,745,000	-
Haque Motors, Dhaka 111	300,762	420,446
H Mills Mechinary Dhaka 111	-	327,907
Imam Enterprise, Gopalpur Natore 111	168,792	94,193
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
Khulna Ship Yeard Ltd, Khulna, 111	-	201,600
Link Net Enginerinnng & Tecnilogis Dhaka 111	26,750	26,750
M.A Motors Rajshahi, 111	8,600	8,600
Marks Automechining Dhaka 111	-	96,000
Matali Pabna, 111	16,000	16,000
Megna Traders Station Road Ishodi, Pabna 111	27,710	92,740
Milonars Pamp Ltd, Motijhil, Daka, 111	66,935	66,935
Mitu International, Nowabpur Dhaka 111	4,150	4,150
Mizanur Rahman, Supper (Civil) 111	1,900	1,900
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
M.M.Traders Mohammadpur Dhaka 111	3,015,000	-
Natore Town Press, 111	51,520	51,520
Nocon Ltd, Bonani, Dhaka, 111	751,675	2,938,325
Noor Electric Pabna 111	11,850	11,850
NBPM Bafur Godowen Pakshi Pabna 111	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	74,820	44,820
Parul Construction, 111	-	-



Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Progrative Engineering Corporetion Dhaka 111	-	575,858
	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	4,363	-
	Rahman & Sons Gopalpur, 111	113,588	113,588
	Rafat Traders Station Road Pabna 111	144,877	-
	Rahman Trading International, 111	41,250	41,250
	Raient Engring, Uttra Dhaka, 111	143,450	490,000
	Ranar Auntu Mobiles Ltd Dhaka 111	-	75,000
	Reazul Islam, DM (Trans), 111	-	10,912
	Rajshahi Hardwire Mart Rajshahi, 111	552,650	-
	R Amin & BrOther Lutfor Rahaman Road Dhaka 111	148,113	-
	Renwick, Jagneswar & Co,(B D )Ltd. 111	3,919,600	3,919,600
	Rokonuzaman Clark (Meca), 111	620	620
	Roton Kumar Hal Sae, 111	12,335	12,335
	S.A Enterprise, Dhaka 111	31,692	31,692
	Shanta Engnieering, 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
	Shorif Bearing & Mecharing Nobabpur Dhaka 111	346,000	-
	Star Enterprise, Ishodi, Pabna, 111	23,250	157,936
	Stem & Newmetic Store, Dhaka 111	74,779	160,636
	Suvo Enterprise 111	16,800	16,800
	Ta-Sin Enterprise, Sunamgonj, 111	334,414	334,413
	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	-
	Trade Venter Ltd Dhaka 111	110,774	110,774
	TSP Complex,Chittagong, 111	58,740,000	36,240,000
	Unic Bearing Sacpo 111	47,760	47,760
	Zahir Uddin SACPO 111	7,800	7,800
	Zaman Nahid Rahan DM(Ele) 111	2,950	2,950
	<b>Total</b>	<b>107,527,971</b>	<b>75,694,617</b>

**10.03 Liability for Expenses:**

**(a) Mills:**

Unpaid Sugarcane Price	147,783,701	518,414
Education Cess Accounts	5,259,770	4,368,596
Provision for BSTI Marking Fee	2,453,816	1,533,816
Road Development Cess	59,367	59,367
Outstanding Liabilities	44,994,852	36,591,267
BSRI Ishwerdi Pabna (Sugar Cane)	1,314,034	-
Provision for Audit Fee	130,000	200,000
<b>Total Mills</b>	<b>201,995,539</b>	<b>43,271,459</b>

Notes-10.03 (i)

**(b) Farm:**

W/Wage Daily,June'19 paid in July' 19	8,058,876	9,788,595
Officer & Staff Salary of June'19 Paid In July'19	1,993,837	2,059,703
Transportancy Bonus	724,713	-
Land rent Taxes	246,222	-
<b>Total Farm</b>	<b>11,023,648</b>	<b>11,848,298</b>
<b>Total ( a+b)</b>	<b>213,019,187</b>	<b>55,119,757</b>

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
2013 (i)	<b>Outstanding Liabilities :</b>		
	<b>Year of origin</b>		
	2003-2004	249,381	-
	2004-2005	317,499	258,254
	2005-2006	903,186	734,651
	2006-2007	624,797	508,211
	2007-2008	1,048,136	852,554
	2008-2009	1,406,676	1,144,190
	2009-2010	118,543	96,423
	2010-2011	2,206,132	2,048,397
	2011-2012	662,564	662,564
	2012-2013	419,927	419,927
	2013-2014	933,832	-
	2012-2013	2,331,450	2,331,450
	2012-2013	304	-
	30-06-2014	554	554
	2013-2014	3,888,801	3,888,801
	2012-2013	-	304
	2013-2014	18,078	18,078
	2013-2014	-	5,000
	2013-2014	-	-
	30-06-2014	197,064	197,064
	2011-2012	1,468	1,468
	2011-2012	19,200	19,200
	2013-2014	872,770	872,770
	2013-2014	2,916,800	2,916,800
	2013-2014	92,244	92,244
	2012-2013	75,823	75,823
	2012-2013	52,000	52,000
	2012-2013	6,050	6,050
	2015-2016	134,583	134,583
	2014-2015	8,012	8,012
	2014-2015	289,637	289,637
	2014-2015	539,913	-
	30-6-2014	-	6,616,350
	30-6-2014	7,362	7,362
	2015-2016	314,464	314,464
	2015-2016	2,391,913	2,391,913
	2015-2016	181,394	181,394
	2015-2016	-	3,186,000
	2015-2016	2,000	2,000
	2015-2016	923,900	923,900
	2015-2016	353,035	353,035
	2015-2016	585,080	-
	2015-2016	2,718,550	2,718,550
	2015-2016	605	605
	2015-2016	1,474	1,474
	2015-2016	-	149,817
	2015-2016	-	522,150
	2016-2017	149,817	-
	2016-2017	1,223,527	-
	2016-2017	522,150	-
	2016-2017	-	1,000
	2017-2018	4	289,364
	2017-2018	-	10,100
	2017-2018	-	68,908
	2017-2018	-	194,681
	2017-2018	-	131,253
	2017-2018	-	21,812
	2017-2018	-	61,592
	2017-2018	-	307,100
	2017-2018	-	36,630
	2017-2018	-	1,400

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	48000(Farm Accounts) 2017-2018	84,681	84,681
	76300(Entertainments) 2017-2018	-	11,875
	81100(Directors Remuneration Exp.) 2017-2018	-	61,120
	76300(Entertainments) 2017-2018	-	23,802
	72200(Cane Development Expenses) 2017-2018	-	-
	Abdus Selim, GM(Agro), Cane, Exp 2017-2018	-	40,368
	Sentu Mia, Far.Labar(Fac) TA/DA 2017-2018	-	1,891
	108M(Rokibur Rahman SACDO Cycle/Motocycle) 2017-2018	-	53,567
	19700(Liabilities To Project "BSFIC") 2017-2018	876,643	-
	62200(Sports & Games) 2017-2018	-	6,000
	65400(Repair & Maintenance Other) 2017-2018	-	180,100
	Mr. Ataur Rahaman, Farmasist Ret. 2018-2019	25,558	-
	62200(Sports & Games) 2018-2019	3,561	-
	101M(Imteaz Hossen)DGM (Devlopment) 2018-2019	33,156	-
	Ab Bakker GM (Factory) 2018-2019	5,335	-
	Nure Alam Siddik AM 2018-2019	15,410	-
	20100(gratuity) 2018-2019	3,575,412	-
	19700(Liabilities To Project "BSFIC") 2018-2019	126,146	-
	United Scale, Daulatpur, Kustia 2018-2019	10,000	-
	Pobon Kumar Pal J. Officer (Land) 2019-2020	5,240	-
	Santa Enginerig Workshop Ishwerdi Pabna 2019-2020	79,523	-
	Somor Kumar Mondol TD 2019-2020	640	-
	R-Amin & BrOthers, Dhaka 2019-2020	36,098	-
	New Sefty Security service Pvt. Ltd 2019-2020	331,077	-
	Transporting Bonus Against Cane Carage 2019-2020	2,341,734	-
	Banagladesh Engering Workshop Natore 2019-2020	357,045	-
	Rajshahi Hardware Mat Sahebbazar Rajshahi 2019-2020	87,423	-
	Rafat Traders Ishwerdi Pabna 2019-2020	41,502	-
	BADC Rajshahi 2019-2020	17,600	-
	Bangladesh Engenering workshop 2019-2020	104,738	-
	United Scale Khulna 2019-2020	679,488	-
	MM Traders Shàmoly Mohammadpur Dhaka\ 2019-2020	1,695,843	-
	ABM water pamp sylet 2019-2020	1,933,237	-
	19700(Liabilities To Project "BSFIC") 2019-2020	423,634	-
	Friends Petroleum Agency station Road Bazar 2019-2020	200,373	-
	20100 (gratuity) 2019-2020	667,063	-
	BITAC Khulna 2019-2020	221,850	-
	Abdur Razzak, CDA, Bi-Cycle (2332 M) 2019-2020	8,841	-
	Asharaful Alam Bhuia Manager (CP) 2019-2020	235,499	-
	Adv. Against (Verious Exp.) (43300/10) 2019-2020	249,030	-
	<b>Total</b>	<b>44,994,852</b>	<b>36,591,267</b>

**10.04**

**Liabilities for Other Finance:**

**A. Mills**

0.05 Paise Chasi Welfare Fund (19113/60)	
19113/15 (N.B.S.M. Officer Club)	
Factory Welfare Fund (19113/48)	
Fare Wel Subscription (19113/43)	
Garrage Club (19113/50)	
Gopalpur Ikhuchasi CandrioSamabye Samity (19113/32)	
Group Insurance (19113/31)	
Income Tax (19113/45)	
N.B.S.M. Growers Welfare Fund (19113/36(A))	
NBSM High School (19113/1)	
N.B.S.M. Hindu Kallayan Trust (19113/41)	
N.B.S.M. Ikhu Chasi Welfare Fund (19113/36)	
N.B.S.M. Mosque Fund (19113/24)	
N.B.S.M. Officer Association (19113/25)	
N.B.S.M. Officer Welfare Fund (19113/62)	
N.B.S.M. Road Development Cess (RDC) (19113/64)	
N.B.S.M. Road Development Fund (RDF) (19113/34)	
N.B.S.M.Staff Clube (19113/4)	
N.B.S.M. Welfare Fund (19113/17)	
N.B.S.M. Welfare Fund (W.P.P.F.) (19113/47)	
N.B.S.M. Workers Club (19113/6)	
Save Environments Search Charge 1% (19113/46)	

73,226	73,226
8,618	-
101,808	101,808
20,093	20,093
3,099	3,099
1,796	1,796
810	-
12,880,519	9,947,889
4,699	4,699
1,057,174	1,336,847
47,763	32,425
53,244	53,244
47,939	220,760
10,643	(602)
360,741	306,172
-	-
190,014	212,014
123,253	113,843
525,125	(1,176,633)
1,654,075	1,654,075
21,601	21,020
1,424,826	759,463
2,124,331	(2,842,542)





Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Subsidy Cane Growers (S.T.P) A/c. (19113/56)	12,979,744	9,523
	Vat A/c. (19113/55)	38,397,790	22386206.8
	Bangladesh Chinikal Karmochari Union	-	(629,778)
	" Officer's Club	-	(43,194)
	" Ladies Club A/C	-	4,601
	19113/52 (Revenue Stamp)	195,005	32,590
	Salary Income Tax	154,083	5,815
	19113/70 (Project Grant (Capital Grant))	-	3,600,000
	19113/75 (Products & Services Support Fund A/C)	-	156,500
		<b>72,532,020</b>	<b>52,896,215</b>
	Security & Other Deposits	8,466,417	6,218,767
	Salary & Wages payable	24,961,542	24,099,537
	NBSM Provident Fund	83,299,028	68,406,659
		<b>116,726,987</b>	<b>98,724,964</b>
	<b>Total Mills</b>	<b>189,259,007</b>	<b>151,621,178</b>
	<b>B. Farms</b>		
	Sundry Creditors	243,134	247,154
	Creditors Vat	3,157,866	1,550,684
	Creditors I.T	902,939	533,894
	Creditors Revenue	785,160	745,785
	Security & Other Deposits	27,195	27,195
	<b>Total Farm</b>	<b>5,116,294</b>	<b>3,104,712</b>
	<b>Total (A+B)</b>	<b>194,375,301</b>	<b>154,725,890</b>

10.04(i)

**A. Security & Other Deposits:(6,218,767.41)**

A Based Skr, Sec (Sug) (544)	8,460	8,460
Abdul Alim, Cashier(S) G - 2 Sec (850)	50,000	50,000
Abdul Barik, Sec (Sug) (534)	9,100	9,100
Abdul Khaleque, Sec (Sug) (505)	7,570	7,570
Abdul Kudus Malitha	2,750	2,750
Abdullah Traders (Haque Mia), Sec & Other Dep	9,065	9,065
Abul Hossain Balitita Lalpur Natore	5,500	-
Abdus Samad & BrOthers, Sec (Sug) (563)	8,900	8,900
Abid Haider, Sec (Sug) (542)	8,700	8,700
ABM Water Com. sylhet Sec & Other	865,700	346,250
Abue Naim, Cashier(S) G - 2 Sec (851)	50,000	45,584
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, & Other	12,000	-
Babul Hossen Lokmanpur Hakimpur Cane Lod Sec & Other	3,000	-
A. Khaleque, Sirajgong Sec (Sug) (510)	6,530	6,530
Azad Basonaloy Dilalpur Pabna Sec & Other	7,787	-
Alamgir Traders, Gopalpur Bazar, Sec & Other	3,375	3,375
Ali Enterprise, Sec & Other Dep	55,872	55,872
Alim Uddin & Sons, Sec (Sug) (502)	8,460	8,460
Amir Engeniring, Workshop, Sec & Other	-	10,000
Anchar Nprint Industres Pvt. Ltd, Sec	6,000	6,000
Anowara Traders, Gopalpur. Sec & Others	301,065	601,065
Arif Hossain (Siddque Ali) Sec & Other.	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
Asgar Hossai Dorikharbona Raj Sec & Other	-	-
Ashraful Islam, Sec & Other, Tikpur, Goripur	4,200	4,200
Aslam Hossen Islampur Sec & Other 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&Other	5,600	5,600
Azam & Sons, Goramara, Rajshahi, Sec & Other	22,949	22,949
Azizul Haque, Sec (Sug) (524)	4,000	4,000
Bangladesh Eng.Workshop. Sec	22,949	22,949

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Bijoy Traders & Corporation Modhobari Sec & Other	1,000,000	275,665
	Bisharat Ali, Sec (Sug) (537)	8,210	8,210
	Bokul & Sons, Sec (Sug) (551)	8,760	8,760
	City Press, Sec & Other 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
	Emran Ali, Cashier(S) G - 2 Sec (859)	50,000	50,000
	Entaj Ali (Can Loading) Islampur, Sec	5,511	4,000
	Excel Resorce Ltd.	39,320	39,320
	Fair Traders, Sec & Other 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 & Other Dep	18,901	18,901
	Friends Petrolium Agency, Sec & Oht Dep	50,000	50,000
	Gopi Nath Ray, Sec (Sug) (518)	8,760	8,760
	Golam Mostafa Kochua Lalpur Natore Sec & Other	10,000	-
	Haque Motors. Sec & Other Dep	16,078	16,078
	Hasan Masud, Sec Cashier (S) G-2 Sec. (852)	50,000	50,000
	Helal Store, Sec (Sug) (555)	8,460	8,460
	Hafizur Rahman Bablu Shoruppur Lokmanpur Natore Sec	12,000	-
	Hamidia Enterprise Chalknazipur Natore Sec & Other	29,888	-
	I.A. Rubber, Industries, Sec & Other Dep	12,637	12,637
	Idris Ali Bish, Sec (Sug) (530)	8,460	8,460
	Imam Enterprise, Sec & Other Dep	139,764	139,764
	Isma Constraction. Sec & Other. Gop. Natore	6,025	6,025
	Israt Jahan, Sec (Sug) (559)	8,900	8,900
	Imran Ali Shaipara Lalpur Natore Sec & Other	2,000	-
	Islam Chemical, P. Dholaikal Dhaka. Sec & Other	550,000	-
	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 Other	36,987	36,987
	Kashim Enterprise. Sec.	8,790	8,790
	Khan Traders, Sec & Other Dep	2,956	2,956
	Khariul, Mazgram, Sec. & Other.	3,600	3,600
	Kamrul Islam Balitita Lalpur, Natore Sec & Others	10,000	-
	Laboni, Plastic. Sec	19,520	19,520
	Lalon Kazipara Lalpur Natore Sec & Other	1	-
	Liakot Ali Chitolia Bagatipara, Natore Sec & Other	6,000	-
	Lokman Hossain Moladuli Pabna, Sec & Other	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
	Mannan Eng. Workshop, Bahadipur, Nator, Sec	10,000	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 & Other	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	716,858
	Mihad Enterprize	710	710
	Milon Store, Sec (Sug) (549)	8,860	8,860
	Mirzad Ali. Cashier. G - 1 Sec & Other Dep (853)	1,000	1,000
	Mitu International, Dhaka Sec & Other.	1,278	1,278
	Moazam Raber & Plastic, Dhaka, Sec & Other.	1,264	1,264
	Mofazzul Hossain, Sec (Sug) (515)	4,000	4,000
	Mohidul Islam (Modhu)	1,000	1,000

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	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&Other..Gop.Natore.	2,300	2,300
	Nasir Store, Sec (Sug) (501)	8,460	8,460
	Nasir Uddin Lalpur Natore Sec. & Other	6,500	-
	National Conceltant & Constraction, Gopalpur, Nator	300,000	-
	Natore Town Press, Sec & Other Dep	30,840	30,840
	Nator Printing Press, Sec & Other 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
	New Safty Security, Dhaka,Sec & Other	200,500	200,500
	New Shahin Print & Com, Sce&Other	8,000	8,000
	Padda Electric Co., Sec	15,000	15,000
	Popular Press, Sec & Other Dep	20,000	20,000
	ProgrativeEngineering Corporetion Dhaka Sec & Other	-	70,230
	Rafique Azad, Cashier (S) G - 2 Sec (860)	1,000	1,000
	Rahaman Chemical Works,Bazpara,Jessore. Sec & Other	2,600	2,600
	Rahim Afroz BD Ltd, Sec	39,153	39,153
	Rahman & Son's Sec & Other Dep	195,126	195,126
	Raiant Industrise, Sec	100,000	100,000
	Rai Treaders, Bhadipur, Natore, Sec& Other	27,464	35,027
	Raiyant Engineeing, Sec	318,850	318,850
	Ray Traders; Gopalpur, Natore,Sec.	271,618	242,512
	Reliable Motors, Sec & Other Dep	800	800
	Rezaul Karim Reza. Gopalpur,Sec & Other	15,000	15,000
	Rojone Enterprise, Bahadipur,Gopalpur, Sec.	15,259	16,482
	Rony Enterprise, Gopalpur Sec & Other Dep	7,000	4,000
	Rony Enterprise, Iswordi Other Dep	6,834	6,834
	Roton Dikadar Majgram, Sec & Other	7,000	7,000
	Rafiqul Islam Sonptosur Lalpur Natore Sec & Other	4,000	-
	Reliable Motors, Sec & Other Dep	800	-
	Rozoni Engineering, Natore Sec	2,957	1,734
	Rokon Enterprise MOtherubari Natore Sec & Other	195,000	-
	Rupali Store, Sec (Sug) (519)	4,000	4,000
	Sabir Trading, Sec	3,000	3,000
	Sadek Ali (Late Tofazzul) Bhobanipur Sec&Other.	1,000	1,000
	Sadek Trading International.Sec&Other	7,900	7,900
	Saifuddin.K.Gpl.Sce&Other.	5,000	5,000
	Saiful Islam. Cashier-2.Sec (862)	1,000	1,000
	Salim Enter, Sec (Sug) (547)	4,000	4,000
	Salim Store, Sec & Other 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 & Other Dep	47,558	47,558
	Saju Enginerig Workshop Bahadipur Sec & Other	5,000	-
	S.Construction. Sec.	20,000	20,000
	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 & Other	7,535	7,535
	Shahid Miah, Sec (Sug) (562)	8,900	8,900
	Shahin Ali Kazipara Durduria Cane Loding Sec & Other	-	-
	Shahin Mechanical & Eng Workshop, Sec & Other	4,110	4,110
	Shajahan Ali, Sec (565)	9,900	9,900
	Shaiful Islam Nazirpur Natore Sec & Other	2,500	-
	Shajan Ali, Sec (Sug) (529)	8,310	8,310
	Shakhawat Hossen, Sec (Sug) (517)	8,660	8,660
	Shimul Cane Loding Cont Sec & Other	67,187	-
	Shamim Enterprise, Sec (Sug) (552)	8,900	8,900
	Showkot Ali Balitita Natore Sec & Others	8,000	-
	Sree Komol Biswas Bahadipur Lalpur Natore	2,000	-
	Shammi Enterprise, Sec & Other Dep	30,250	30,250



Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Shamser Ali, Sec (Sug) (557)	8,660	8,660
	Shamsuddin Ahamed & Sons, Sec	74,978	426,329
	Shamsul Haque .Ex. Cashier.G-1 Sec (861)	500	500
	Shanta Engineering Works, Ishordi, Sec & Other Dep	29,397	29,397
	Shayed Hossain. Cashier(S) G-2 Sec (855)	5,000	5,000
	Sheikh Trading Corp, Sec (Sug) (554)	7,770	7,770
	Shohel Rana(Can Loading)Islampur,Lalpur.Sec&Other	1,250	1,250
	Shohidul Islam, Cashier(S) G - 2 Sec (856)	50,000	50,000
	Shomor Kumar Sarkar Sec & Other	3,500	3,500
	Shoriful Islam, Bhahadippur, Sec & Other	2,000	2,000
	Shubeschha Traders, Sec (Sug) (507)	8,900	8,900
	Shuli Traders, Sec (Sug) (506)	8,260	8,260
	Siddik Loading Unloading Paikpara Lalpu Sec & Other	-	2,000
	Siddique Ali, Jamnogor, Bagatipara, Natore, Sec	6,000	6,000
	S.K. Tofiz Uddin, Sec (Sug) (539)	8,810	8,810
	S.M. Eftekher Hossan, Cashier(S) G - 2 Sec (857)	50,000	50,000
	S.M. Shakil Aktar, Sec (Sug) (532)	8,800	8,800
	Somor Ray, Contractor, Sec & Other Dep	6,748	6,748
	Sonaly Traders, Sec (Sug) (525)	8,260	8,260
	Sozib Printing Press, Sec & Other Dep	240	240
	Star Enterprise, Sec	16,000	16,000
	Sujan Gouripur, Lalpur, Nator, Sec & Other.	15,000	15,000
	Titas Refractories, Sec	5,624	5,624
	Topan Kumar Vadra, Sec	9,040	9,040
	Tofazzol Chitholia Lokmanpur Sec & Other	5,000	-
	Towhidi Traders, Sec (Sug) (546)	8,560	8,560
	Troy Com. Electrics, Sec	9,400	9,400
	United Eagro Uqument Jesore Sec & Other	211,000	211,000
	Wopal Enterprise, Sec	15,000	15,000
	Younus Ali, Cashier(S) G - 2 Sec (858)	50,000	50,000
	Younus Eng. Workshop, Sec & Other. Kustia	33,015	33,015
	Youth Power Engineering & Control Sec& Other	28,500	28,500
	Toriqul Islam Sontospur Lalpur Natore Sec, & Other	1,500	-
	Zabul Hosain, Baura, Sec & Oter Dep	161,380	12,600
	Vola Balitita Lalpur Natore Sec. & Other	6,000	-
	Zahangir Enterprise, Sec & Other Dep	5,259	5,259
	Zahid Traders Gopalpur.Natore Sec & Other.	197	197
	Zahir Uddin, Sec (Sug) (545)	4,000	4,000
	Zillur Rahman Bahadipur Lalpur Natore	25,000	-
	Ziaul Haque Riad, Sec & Other.	768,790	335,000
	Zillur Rahman Bahadipur Lalpur Natore	25,000	-
	<b>Total</b>	<b>8,466,417</b>	<b>6,218,767</b>
<b>10.05.</b>	<b>Trade Creditors:</b>		
	Opening Balance	17,579,683	4,180,527
	Add: Addition during the Year	-	489,659,296
	Less: Issued during the Year	17,579,683	493,839,823
	<b>Closing Balance</b>	<b>15,670,437</b>	<b>476,260,140</b>
		<b>1,909,246</b>	<b>17,579,683</b>
<b>10.06.</b>	<b>Workers Profit Participation Fund:</b>		
	Opening Balance	827,783	827,783
	Add: Addition during the Year	-	-
	Less: Issued during the Year	827,783	827,783
	<b>Closing Balance</b>	<b>827,783</b>	<b>827,783</b>
<b>10.07</b>	<b>Provision for Taxation:</b>		
	Opening Balance	14,669,745	11,453,729
	Add: Addition during the Year	3,537,890	3,216,017
	Less: Adjustment during the Year	18,207,635	14,669,745
	<b>Closing Balance</b>	<b>18,207,635</b>	<b>14,669,745</b>

22.01





Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
11.00	<b>Provision for Leave Pay and Gratuity:</b>		
	<b>(a) Mills:</b>		
	Opening Balance	327,657,016	387,421,309
	Add: 25% of Basic Salaries & wages provided for the year	608,627,007	76,110,673
	<b>Less: Payment during the year</b>	<b>936,284,023</b>	<b>463,531,982</b>
	<b>Closing Balance</b>	<b>65,826,795</b>	<b>135,874,966</b>
		<u>870,457,228</u>	<u>327,657,016</u>
	<b>(b) Farms:</b>		
	Opening Balance	47,668,127	46,818,410
	Add: 25% of Basic Salaries & wages provided for the year	2,165,324	2,431,218
	<b>Less: Payment during the year</b>	<b>49,833,451</b>	<b>49,249,628</b>
	Add: Gratuity Provision for new pay commission : 2015	-	1,581,501
	<b>Closing Balance</b>	<b>-</b>	<b>-</b>
	<b>Total (a+b)</b>	<b>49,833,451</b>	<b>47,668,127</b>
		<u>920,290,679</u>	<u>375,325,143</u>
12.00	<b>Inter Project Current A/C.</b>		
	Panchagarah Sugar Mills Ltd.	26,825	-
	Joipurhat Sugar Mills Ltd.	3,912,488	2,291,304
	Thakurgaon Sugar Mills Ltd.	49,040	-
	Rajshahi Sugar Mills Ltd.	3,413,377	-
	Renwick, Jagneswar & Co,(B D )Ltd.	21,166,234	11,077,875
	<b>Total</b>	<b>28,567,965</b>	<b>13,369,179</b>
	<b>Note: Two joint Recocilation have been Completed during this year.</b>		
13.00	<b>Liability for BSFIC Current A/C.</b>		
	<b>Total</b>	<b>1,759,246,630</b>	<b>1,357,965,233</b>
		<u>1,759,246,630</u>	<u>1,357,965,233</u>
14.00	<b>Property, Plant and Equipment.</b>		
	<b>(a) Mills:</b>		
	<b>Cost</b>		
	Opening Balance	532,643,299	517,538,481
	Add: Addition during the year	34,475,467	15,104,818
	Less: Sales/Adjustment/Written off during the year	-	-
	<b>Balance as on 30 June</b>	<b>567,118,766</b>	<b>532,643,299</b>
		<u>567,118,766</u>	<u>532,643,299</u>
	<b>Depreciation</b>		
	<b>Balance as on 01 July</b>	<b>441,024,012</b>	<b>424,487,840</b>
	Add: Charged during the year	18,430,597	16,536,172
	Less: Adjustment/Written Off	-	-
	<b>Balance as on 30 June</b>	<b>459,454,609</b>	<b>441,024,012</b>
		<u>459,454,609</u>	<u>441,024,012</u>
	<b>WDV</b>	<b>107,664,156</b>	<b>91,619,287</b>
		<u>107,664,156</u>	<u>91,619,287</u>
	<b>Details have been shown in annexure-A</b>		
	<b>(b) Farms:</b>		
	<b>Cost</b>		
	Opening Balance	48,880,948	48,880,948
	Add: Addition during the year	2,745,000	-
	Less: Sales/Adjustment/Written off during the year	-	-
	<b>Balance as on 30 June</b>	<b>51,625,948</b>	<b>48,880,948</b>
		<u>51,625,948</u>	<u>48,880,948</u>
	<b>Depreciation</b>		
	<b>Balance as on 01 July</b>	<b>46,337,051</b>	<b>44,300,503</b>
	Add: Charged during the year	1,426,300	2,036,548
	Less: Adjustment/Written Off	-	-
	<b>Balance as on 30 June</b>	<b>47,763,351</b>	<b>46,337,051</b>
		<u>47,763,351</u>	<u>46,337,051</u>
	<b>WDV</b>	<b>3,862,597</b>	<b>2,543,897</b>
		<u>3,862,597</u>	<u>2,543,897</u>

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019

15.00 Inventories.

	Mills		Farms			
Stock of Finished Goods (Note-15.01)	630,205,366	-			630,205,366	275,211,330
Work-in- Process (Note- 15.02)	1,076,834	67,217,265			68,294,099	72,754,933
Stock of stores and spares (Note-15.03)	48,656,825	1,914,484			50,571,309	65,342,758
Store in Transit (Note-15.04)	2,792,890	-			2,792,890	5,515,005
<b>Total:</b>	<b>682,731,915</b>	<b>69,131,749</b>			<b>751,863,665</b>	<b>418,824,026</b>

15.01 Stock of Finished Goods:

Particulars	As at 30.06.20			As at 30.06.19
	M.Ton	Rate Per M.Ton	Amount in Taka	
Sugar	9,253	60,000	555,186,840	217,696,500
Molasses	6,948	10,797	75,018,528	57,514,830
<b>Total</b>			<b>630,205,366</b>	<b>275,211,330</b>

15.02 Work in process:

Mills				
Farms		15.02/(a)	1,076,834	654,220
		15.02/(b)	67,217,264	72,100,713
<b>Total</b>			<b>68,294,098</b>	<b>72,754,933</b>

15.02/(a) Work-in- Process (Mills).

Opening Balance as at 1 July		654,220	785,743
Add: Cost during the year		1,261,588,215	1,012,574,184
		<b>1,262,242,435</b>	<b>1,013,359,927</b>
Less: Cost of Production during the year Carried Forward to Trading, P/L		1,261,165,601	1,012,705,707
Balance as on 30, June ,2020		<b>1,076,834</b>	<b>654,220</b>

15.02/(b) Work-in- Process (Farms).

Opening Balance as at 1 July		72,100,713	71,523,151
Add: Cost during the year		94,702,035	104,722,992
		<b>166,802,748</b>	<b>176,246,143</b>
Less: Cost of Production during the year Carried Forward to Trading, P/L		99,585,484	104,145,430
Balance as on 30, June ,2020		<b>67,217,264</b>	<b>72,100,713</b>

15.03 Stock of stores and spares.

(a) Mills

Construction Materials	170,332	699,431
Fuel & Lubricants	2,578,371	3,387,215
Production Materials	4,395,020	1,930,899
Loose Tools	596,972	741,102
Mechanical Equipments	21,507,020	25,724,728
Central Store	-	119,450
Transport Spare Parts	7,914,160	10,314,745
Electrical Spare Parts	651,656	1,284,295
Stationary & Printing	145,047	144,895
Iron, Steel & Non Ferrous	1,542,577	1,879,974
Pipe, Tubes & Fittings	1,529,992	2,862,111
Refractors	2,030,802	2,123,797
Paints & Varnishes	22,036	127,277
General Hardware	219,694	299,463
Domestic Equipment	526,377	289,063
Cord, Rope & chains	204,263	385,475
Packing, Gasket & Inst. Materials	573,509	737,454
Office Equipments	47,999	
Miscellaneous	470,676	1,936,304
	<b>45,126,503</b>	<b>54,987,678</b>
Non Judicial Stamps	177,211	395,011
Fertilizer & Chemicals	3,353,112	7,685,675
	<b>3,530,323</b>	<b>8,080,686</b>
<b>Total</b>	<b>48,656,825</b>	<b>63,068,363</b>

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	<b>(b) Farms</b>		
	Construction Materials	-	51,010
	Fuel & Lubricants	45,840	183,742
	Fertilizer	323,600	995,940
	Chemicals	925,738	1,005,218
	Miscellaneous Products	619,306	38,485
	<b>Total</b>	<b>1,914,484</b>	<b>2,274,395</b>
	<b>Grand Total (a+b)</b>	<b>50,571,309</b>	<b>65,342,758</b>

**15.04 Store in Transit.**

Details	Contact No	Date
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**Mills:**

Nickle Cromium Wire	279	09.01.1980	726,446	726,446
Continuous Clarifier	2644	-	75,223	75,223
-	2661	08.08.2010	146,439	146,439
Chamical dosing pump	2663	16.08.2010	39,843	39,843
Cromium plated nickle scre	2667	02.10.2011	180,440	180,440
Backing Scrin of Sentifugal	2680	29.01.2012	-	313,323
-	2700	21.07.2013	130,689	130,689
-	2707	-	8,053	8,053
-	2708	10.09.2014	281,097	281,097
-	2760	09.12.2018	-	364,679
-	2761	16.09.2018	-	389,514
-	2720	29.07.2015	5,963	5,963
-	2759	06.09.2018	-	263,945
-	2758	07.08.2018	-	84,731
-	2745	21.08.2018	-	402,923
-	2756	07.08.2018	-	938,629
-	2757	07.08.2018	-	52,315
-	2741	18.07.2017	8,774	8,774
-	2766	08.09.2019	87,945	-
-	2754	15.05.2018	985,878	985,878
-	3528/448	25.04.2018	116,099	116,099
<b>Total</b>			<b>2,792,890</b>	<b>5,515,004</b>

**16.00 Trade Detors & Sundry Detors:**

SSD, Kadirabad Cantonment	2009-2010		270,000	270,000
SSD, Kadirabad Cantonment	2010-2011		225,000	225,000
<b>A</b>			<b>495,000</b>	<b>495,000</b>
BSD NAVEY, Chittagong.	2017-2018	43.17	2,317,149	2,317,149
BSD NAVEY, Chittagong.	2017-2018	61.17	4,838,710	4,838,710
BSD NAVEY, Chittagong.	2019-2020	140/20	4,168,421	2,688,172
BSD NAVEY, Chittagong.	2019-2020	159/20	11,368,422	4,032,258
BSD NAVEY, Chittagong.	2019-2020	190/20	5,684,138	3,360,215
BSD NAVEY, Chittagong.			-	4,569,892
BSD NAVEY, Chittagong. (Increase Bill)	2017-2018	3.17,13.17,28.17	264,855	264,855
<b>B</b>			<b>28,641,695</b>	<b>22,071,251</b>
SSD, Kadirabad Cantonment, Kadirabad.	2019-2020	44	4,547,369	967,742
SSD, Kadirabad Cantonment, Kadirabad.	2019-2020	49	1,200,000	967,742
SSD, Kadirabad Cantonment, Kadirabad.	2019-2020	55	1,200,000	967,742
SSD, Kadirabad Cantonment, Kadirabad.	2019-2020	62	1,200,000	967,742
SSD, Kadirabad Cantonment, Kadirabad.			-	967,742
<b>C</b>			<b>13,894,738</b>	<b>4,838,710</b>
<b>Total (A+B+C)</b>			<b>43,031,433</b>	<b>27,404,961</b>





Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	<b>(a) Mills</b>		
	M/S. Dhaka Cotton Mills	911,183	911,183
	Agrani Bank Ltd. NBSM Branch, Gopalpur, Natore	-	47,132
	<b>Grand Total</b>	<b>911,183</b>	<b>958,315</b>
		<b>43,942,616</b>	<b>28,363,276</b>
17.00	<b>Loan, Advance, Deposite &amp; Pre-Payments:</b>		
	<b>A.Mills:</b>		
	Advance Note 17.01	64,754,083	56,708,405
	Deposites & Pre-payment Note 17.02	1,402,783	1,209,548
	Turn Over Tax Note 17.03	26,442,165	22,215,969
	<b>Total:</b>	<b>92,599,031</b>	<b>80,133,922</b>
	<b>B.Farm:</b>		
	Advance, Deposite & Pre-Payments Note 17.01	7,098,157	3,109,808
	VAT	-	-
	<b>Total:</b>	<b>7,098,157</b>	<b>3,109,808</b>
	<b>Grand Total (A+B):</b>	<b>99,697,188</b>	<b>83,243,729</b>
17.01	<b>Advance</b>		
	<b>This is made up as follows:</b>		
	Motor Cycle & Bi-Cycle Advances	1,043,226	874,813
	Advance against Salaries & Wages	1,920,524	672,792
	Other Receivable (Audit Objections)	243,952	385,244
	Advance against Wages & Commission	250,534	162,034
	Recoverable for Cane Shortage	466,490	478,490
	Advance against Verious Exp.	2,200	959,930
	Advance against TA / DA	48,207	208,354
	Advance against Expenses	672,479	1,411,401
	Advance against Suppliers	5,825,863	10,215,351
	Advance to Others	54,234,991	41,294,381
	Advance to Cashier(Seed Bill Payment)	45,617	45,615
	<b>Total</b>	<b>64,754,083</b>	<b>56,708,405</b>
	<b>Deposit &amp; Prepayments</b>		
	VAT on Molasses & Other Deposit	1,402,783	1,209,548
	Turn Over Tax	26,442,165	22,215,969
	<b>Total</b>	<b>27,844,948</b>	<b>23,425,517</b>
	<b>Farm</b>		
	Advance Against Salary	99,883	111,883
	Realizable Against Other	5,901,120	1,400
	Advance Against TA/DA	424,550	2,516,861
	Advance Against Expense	608,392	152,911
	Loan & Advance to Other	212	262,753
	Deposit & Prepayments	64,000	64,000
	<b>Total</b>	<b>7,098,157</b>	<b>3,109,808</b>
	<b>Grand Total</b>	<b>99,697,188</b>	<b>83,243,729</b>
17.01(i)	<b>Motor Cycle &amp; Bi-Cycle Advances:</b>		
	Abdul Bari, CDA, Cycle, Bi-Cycle	-	6,275
	Abdul Salam, SACDO(Farm), Moto & Bi Cycle (109M)	17,100	19,000
	Anisuzaman Managrt (Ext.Can) Bi-Cycle & Motor	68,926	105,810
	Abdul Gaffar Firoz	180,532	-
	Anowarul Islam, CDA, Bi/Motor Cycle (2324 M)	6,275	6,275
	Arif Hosen, CDA, Bi/Motor Cycle (2399 M)	4,525	6,275
	Ektier Uddin, CDA, Bi/Motor Cycle (2359 M)	4,525	6,275
	Golam Rabbani, A.M(Ext), Mo/Cycle (1555 M)	66,717	92,217
	Harun-Ur- Rashid-1 CDA Bi-Cycle	2,075	2,075
	Hazrat Ali, Peon, Bi/Motor Cycle (2011M)	4,448	6,198
	Himadri Shakhor, CDA, Bi/Motor Cycle (283M)	2,775	4,525
	Ikbal Kashem, CDA, Bi/Motor Cycle (2384 M)	4,111	5,861
	Jafir Uddin, CDA, Bi-Cycle (2356M)	2,440	2,440
	Jalal Uddin, CDA, Bi/Motor Cycle (2352 M)	6,275	6,275
	Kaiser Ahamad-1, CDA, Bi/Motor Cycle (2385 M)	325	325
	Kaiser Ahamad-2, CDA, Bi/Motor Cycle (2386 M)	-	-





Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Khairul Basher, CIC, Bi/Motor Cycle (2251 M)	55,866	64,616
	Khairuzzaman, SACDO, Bi-Cycle (149 M)	182,000	22,000
	Kuddus Alom, CDA, Bi/Motor Cycle (2389 M)	4,525	6,275
	Monjur Rahman, SACDO.FARM, Moto & Bi Cycle	-	77,900
	Nazmul Haque, CDA, Mot & Bi-Cycle (2388 M)	-	1,500
	Nazrul Islam, CIC, Motor/Bi-Cycle	116,250	116,250
	Nur Uddin, A.M, (Farm) Motor/Cycle (102M)	1,500	2,375
	Nurul Islam CDA, Cycle & Bi-Cycle (2333 M)	2,075	2,075
	Nurzahan Begum, Ses Purjee, Clark Cycle/Moto	3,650	3,650
	Rakibul Haque SACDO Cycle & Motor (1562 M)	3,274	46,939
	Razaul Karim-1, CDA, Bi/Motor Cycle (2316M)	7,313	7,313
	Saidur Rahaman, CDA, Bi/Motor Cycle (2370 M)	500	2,250
	Sajedul Karim,CDA, Bi/Motor Cycle (2391 M)	-	850
	Sazzad Hossen, SACDO Mot & By-Cycle (1569 M)	6,650	99,150
	Shahin Uddin, SACDO, Bi-Cycle (1557M)	195,596	22,000
	Shariful Islam, CDA, Bi/Motor Cycle (2310 M)	3,650	3,650
	Shofiudullah CDA, Cycle/Motocycle	6,275	6,275
	Shohidul Islam-1,CDA,Bi-Cycle (2377 M)	4,525	6,275
	Shopon Kumar Pal, Fitter, Cycle & Moto	74,903	94,031
	Suzon Kumar Sarker, CDA, Cycle/Moto	1,900	3,650
	Tayub Ali, Scaleman, Bi-Cycle (2453M)	-	1,405
	Tipu Sultan, CDA Mot & By-Cycle (2362 M)	-	1,925
	Zahedul Islam, CDA, Bi/Motor Cycle (281M)	-	325
	Zahir Uddin, SACDO, Bi/Motor Cycle (1567 M)	-	10,582
	<b>Total</b>	<b>1,043,226</b>	<b>673,731</b>

17.01(ii) **Advance against Salaries & Wages**

Abdul Kader MD Salary	-	50,770
Abdur Rasid, J.Hiter(Cheical) Salary	-	15,000
Abu Gafar Firoz CDA Salary	5,668	5,668
Anower Hossain	74,382	-
Abul Kalam Azad CDA(Cane) Salary	-	4,760
Alamgir Hossen, DGM (CP) Salary	-	9,162
Asharaful Alqam Bhuia Manager(CP) Salary	-	48,848
Bidhan Chandra Roy, Driver, Salary	-	27,000
Bishonath Datto, Forman(Mec), Salary	-	5,000
Chania	2,000	-
Darpon Basfor	2,000	-
Deloar Hossen Chacking Clark(s), Salary	1,165,036	45,176
Dulal	5,000	-
Hasanuzzaman CDA Salary	-	1,790
Hironmoy Biswas	14,794	-
Ikbal kasem Cad Salary	-	19,592
Imteaz Hossen DGM(Devlopment) Salary	-	2,115
Johurul Haque, AAO(A?C), Salary	-	15,000
Joynal Abedin	2,500	-
Khaled Mahamud,D.M(Lab), Salary	605	2,000
Khaled Saifullah, AM(Ac), Salary	-	25,000
Kha. Shohidul Islam,CIC), Salary	-	13,651
Lalu	3,000	-
Mazaharul Uslam, GM(Cane) Salary	-	8,000
Mirzad Ali, Head Cashair-1, Salary	-	34,000
Motaharul Islam AM(AC) Salary	-	30,000
Moyen Uddin S.Clark Cane AC Salary	-	2,944
Montu	2,000	-
Motiur Rahaman	15,348	-
Mizanur Rahaman MD Salary	-	-
Masud Rana	345,276	-
Nahiduzzaman, CDA/CIC Salary	65,789	2,371
Nitai Chondro Ray, GM(Agri), Salary	3,930	25,382
Nur Mohammad Ast.Mag(Mecha), Salary	101	101
Nurul Islam, Casher G-2, Salay	-	30,000
Nobab Ali	553	-
Omar Ali, CIC Cane Salary	-	-

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Protul kumar SKr, A.M Salary	-	7,570
	Rakibul Haque SACDO Salary	-	12,910
	Reazul Islam, DM(Trans), Salary	12,060	3,000
	Robindronath Shaha DGM(Cr) Cane Salary	-	-
	Saiful Islam GM(Fin) Salary	-	9,000
	Saifullah, GM(Fin) Salary	-	30,000
	Selim Reza J.Tarbaen Opearator Mec (fac) Salary	10,000	40,000
	Sentu Mia, Far. Labar(fac) Salary	-	26,000
	Sahin Alam	27,000	-
	Shajahan Ali	37,500	-
	Shofiqur Rahaman	2,200	-
	Shomendra Nath Das	8,400	-
	Sorforazul Islam	805	-
	Sunil	2,000	-
	Suresh	2,000	-
	Tipu Sultan Daily.Atten.Peon(Ac) Salary	-	10,000
	Tohidul Islam Grop.Hoder(Store) Salay	9,577	10,000
	Zahangir Alam	1,000	-
	Yousuf Ali Sikdar, Salary	-	982
	<b>Total</b>	<b>1,920,524</b>	<b>596,652</b>

17.01 (iii) **Other Receivable (Audit Objections)**

Abdul. Baten. Office. Assis(Perso), O.R.A. Obj	2,360	2,360
Abdur Razzak, Manager,(Ext). O.R.A.Obj	14,130	14,130
AB Siddik, Overshir, O.R.A. Obj	-	9,840
Abul Basher, DM(Seed/Ext) O.R.A.Obj	-	7,704
Abu Saleh Overshil, O.R.A.Obj	10,638	10,638
Aktar Jamil GM (Agri.) O.R.A.Obj	85,227	85,227
Akter Hossain, DGM(Farm), O.R.A.Obj	18,080	18,080
Asaduzzaman, O.A O.R.A.Obj	5,700	5,700
Bedana Begum AA(Ac), O.R.A.Obj	18,800	18,800
Bipul Kr.Pk, Asst.Teacher, O.R.A.Obj	-	15,402
Enamul Haque, CIC, O.R.A.Obj	-	7,140
Enamul Haque, Drafman, O.R.A.Obj	-	1,920
Enamul Haque, T.Driver, O.R.A.Obj	-	3,870
Farid Hasan DGM(Ele), O.R.A. Obj	14,135	14,135
Fayzuddin, C.D.A, O.R.A.Obj	7,590	7,590
Firoz Hosen, S.Clark(Store), O.R.A.Obj	2,550	2,550
Golam Mostafa DM(Ac) O.R.A.Obj	5,602	5,602
Jamal Hosain, D.M.(Accounts), O.R.A.Obj	-	5,304
Jibon Kumar Gosh, D.G.M,(Ext.) O.R.A.Obj	12,100	12,100
Khoda Boxha, SR.Clark, O.R.A.Obj	-	7,080
Laila Anjuman, PC(Cane.Pr), O.R.A.Obj	-	7,290
Liakat Ali, D.G.M.(C.P) O.R.A.Obj	14,130	14,130
Lutfor Rahman, AAO, O.R.A.Obj	8,640	8,640
Mahmuda Khatun, Ast.Teacher, O.R.A.Obj	-	8,910
Masud Rana, T.Driver, O.R.A.Obj	630	630
Mizanur Rahman, Supper Vai, O.R.A.Obj	-	10,650
Mohammad Ali, Forman(Work), O.R.A.Obj	-	2,880
Mohasin Ali, C.D.A, O.R.A.Obj	9,780	9,780
Mokhtar Hossen Press Imam, O.R.A.Obj	750	750
Motahar Hosain, Tarnar, O.R.A. Obj	-	2,520
Motiur Rahman-3, C.I.C, O.R.A.Obj	1,620	1,620
Nader Hossen Supervisor, O.R.A. Obj	-	960
Nazmina Begum, Sr.Typest, O.R.A.Obj	2,280	2,280
Nazrul Islam, S.Typist(Civil), O.R.A. Obj	-	4,560
Nurul Islam, Casher G-2, O.R.A.Obj	-	3,240
Protul Kumar Sorkar, SACDO, O.R.A Obj	3,210	3,210
Rezaul Karim, Drafman, O.R.A.Obj	-	1,920
Rofiqul Islam, J.Clark, O.R.A.Obj	-	960
Rowsonara Begum, Asst.Teacher, O.R.A.Obj	2,160	2,160
Sahaz Uddin Skr. O.A, O.R.A.Obj	2,550	2,550
Saiful Islam, Typest(Cane), O.R.A.Obj	540	540
Salah Uddin Amin, O.A, (Salse) O.R.A.Obj	-	1,500

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Samsul Alam, Asst.Teacher, O.R.A.Obj		750
	Shakhaoat Hosain, A.A(Ac), O.R.A.Obj	750	750
	Waliullah, S.Clark, Store, O.R.A.Obj	-	32,812
	<b>Total</b>	-	4,830
		<b>243,952</b>	<b>385,244</b>
<b>17.01 (iv)</b>	<b>Recoverable for Cane Shortage:</b>		
	A. Latif - 1,RK		
	Kha. Soikot Ali, CPC(Re.Cane Shortage)	237,393	237,393
	Mahbulul Islam, SACDO, Cane Shortage	20,211	20,211
	Mahtab Uddin, CIC/CDA, Rec Cane Shortage	169,467	181,467
	Rezaul Karim, CDA, (Atgoria), Cane Shortage	24,313	24,313
	<b>Total</b>	15,106	15,106
		<b>466,490</b>	<b>478,490</b>
<b>17.01 (V)</b>	<b>Advance against TA / DA:</b>		
	Abdul. Baten. Office. Assis.Personal . TA/DA	7,098	11,098
	Abdul Hai, Pam.Driver Fac, TA/DA	-	39,645
	Abdul Halim, Pan Ast (Chem) TA/DA	-	1,250
	Abdur Rashid, J.Hiter(Chemical), TA/DA	-	4,735
	Abdur Razzak, Peon, TA/DA	-	2,500
	Abdur Rob, S.SBA, TA/DA	-	2,500
	Abul Kalam, Tarbiin.Helper, TA/DA	29,570	29,570
	Abu Raihan, T.Hel, TA/DA	-	2,850
	Akram Hossain, DGM(Farm), TA/DA	-	5,000
	Akter Hossain, DGM(Farm), TA/DA	-	3,000
	Alamgir Hossain, CDA, TA/DA.	-	5,045
	Azahar Ali, T.D, TA/DA	-	2,500
	Azaharul Islam, CDA(Cane) TA/DA	2,025	2,025
	Chand Meia, Masanger, Cane. TA/DA.	-	2,500
	Deloar Hossen Chacking Clark(S), TA/DA	-	1,055
	Ektier Uddin, CDA(Cane) TA/DA	-	860
	Golam Kibria SACDO TA/DA	-	2,500
	Golam Kowsar, CDA/CIC/ TA/DA	-	830
	Habibur Rahaman, Act.Driver(S), TA/DA	-	1,504
	Hakimul Rashid(Litu), CPC, TA/DA	-	1,000
	Hazrat Ali, Peon (Admin), TA/DA	-	1,005
	Ismail Hossen Mollah, A.M (Fac), TA/DA	-	1,315
	Kaiser Ahamad-2, CDA, TA/DA	544	3,489
	Kha. Shohidul Islam,(CIC) TA/DA	-	2,500
	Komol Bishas, Day.L Khamar, TA/DA	-	230
	Lokman Hakim, T. Driver, TA/DA	1,755	1,755
	Mir Mukit, Scaleman, TA/DA	-	2,000
	Monjur Rahaman, (S) Chak. Clark, TA/DA	-	1,575
	Mokhlesur Rahaman CIC Cane TA/DA	-	682
	Nader Ali Welder TA/DA	2,500	-
	Nazrul Islam, CIC, T.A/D.A	180	180
	Nazrul Islam, T.Helper, TA/DA	-	3,000
	Reazul Islam, Forman Transport. TA/DA	-	293
	Rezaul Karim, CDA, (Krishna), TA/DA	-	738
	Robiul Alom, SACDO, TA/DA	-	2,500
	Sentu Mia, Far. Labar(Fac) TA/DA	-	830
	Shah Alam, Mec.Helper, TA/DA	-	225
	Shajahan Ali-2, T.D(S), TA/DA	-	300
	Shajahan Ali, TD, TA/DA	-	7,782
	Shakhawat Hosen, Pump Man, TA/DA	-	31,026
	Shamsul Alam S.Mechanix TA/DA	-	2,705
	Shohidul Islam, D.Macanic, TA/DA	-	1,160
	Shoriful Islam CDA(Cane) TA/DA	-	7,345
	Sirajul Islam, Act.TD, TA/DA	-	2,500
	SM Abdul Aziz, MD, TA/DA	-	4,650
	Sorforazul Islam, D.M, Fac. TA/DA	-	415
	Sunil, Day.Laber, TA/DA	-	792
	Younus Ali, Cashier(S) G -2, TA/DA	4,535	4,535
	Zahir Uddin, SACDO, TA/DA	-	900
	Zakir Hossen, Beltman(Fact), TA/DA	-	1,140
	Zaman Nahid Rahan DM(Ele), TA/DA	-	1,320
	<b>Total</b>	-	-
		<b>48,207</b>	<b>208,354</b>

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
17.01 (vi)	<b>Advance against Expenses:</b>		
	Abdul Gofur, Cashier G 2, Exp.	282	282
	Abdul Hai, Pam. Driver Fac, Exp	-	2,250
	Abdul Latif, DGM(Credit), Exp	-	2,100
	Abdul Momin	-	-
	Abu Saleah, D.M(Civil), Exp	1,611	-
	Abu Shama	-	6,282
	Alamgir Hossen	3,828	-
	AFO Sharif Galib, A M(Adm) Exp.	90,000	-
	Aminul Haque Choudhori Fitter(Trans) Exp	-	167
	Asharaf Ali, AAO (A/c), Exp	-	2,511
	A.S.M Zakir Hossen, DGM(Ext)Can, Exp	-	5,826
	Azadul Islam, DECO (Adm) Exp	-	35,881
	Ballal Hossen Chacking Clark(S), Exp	-	3,751
	Deloar Hossen Chacking Clark(S), Exp	2,208	2,208
	Ekram Ali, Asst. Teacher, Exp	30,340	21,340
	Ellin Mollaha, A.M, Account Exp	884	884
	Enamul Haque, S.Server, Exp	-	4,819
	Hashim Reza, A.M(Mecha), Exp	1,000	1,000
	Hasema Khatun	-	4,607
	Imran Ali Casher G-2 Exp	6,000	-
	Ismail Hossen Mollah, A.M (Fac), Adv Exp	50,000	50,000
	Johurul Haque, AAO(A/C), Exp	70,869	185,576
	Khairuzzaman, SACDO, Exp	239,212	239,212
	Khaled Saifullah, AM(Ac), Exp	-	80,000
	Kha. Nur Alahi Juwel, DM(Pro.), Exp	-	50,800
	Kudrat Ali, B.H.Helper, Exp	-	2,139
	Lutfor Rahaman, AAO(CTK), Exp	-	3,525
	Monjurul Haque, DGM(	29,113	11,647
	Motiur Rahaman, CDA/CIC, Exp	-	299,900
	Mozibor Rahaman Fitter Boiling House(Fac) Exp	-	7,320
	Nazmina Begum, Sr. Typist, Exp	2,116	2,116
	Nazmul Hasan, Sub.Ast Eng(Meca), Exp	984	1,224
	Nazrul Islam, CIC, Exp.	-	2,246
	Omor Ali, CIC, Cane, Exp	41,363	116,363
	Pobon Kumar Pal, Ju. Officer(Land) Exp	-	25,232
	Razaul Karim A.M.(Adm).Exp.	-	6,619
	Reazul Islam, DM(Trans), Exp	15,933	10,000
	Rezaul Karim, CDA, (Krishna), Exp	-	44,923
	Rezaul Karim, CIC Kadhomchilan Exp	-	2,939
	Rezaul Karim, SAE(Meca.Fac), Exp	-	148
	Rofiqul Islam(Nantu), Sug.H.Helper, Exp	-	8,020
	Rokonuzaman BH.H, Exp.	-	1,363
	Sayed Hosssen, Casher G-2, Exp	3,705	2,898
	Sazdar Rahaman, S. Gurd, Exp	52,574	50,000
	Shahin Uddin. SACDO, Exp	1,600	1,600
	Shofiqul Islam, Typist(Ac), Exp	-	80,000
	Zahangir Alam, Stno Ty. Exp.	2,326	2,326
	Zahir Uddin, SACDO, Exp.	13,547	13,547
	Zaman Nahid Rahan DM(Ele), Exp	11,610	9,645
		1,374	6,165
	<b>Total</b>	<b>672,479</b>	<b>1,411,401</b>

17.01 (vii) **Advance against Suppliers & Contractors :**

Al-Arafa Scientific & Surgical Co.Ltd Adv Sup & Con	57,525	57,525
Balal Store, Gopalpur, Natore, Adv Sup & Cont	-	14,857
Barzer Paints (B.D.) Ltd, Adv Sup & Con	-	10,146
Bismillah Store Doibazar, Pabna, Adv Sup & Cont	-	35,742
B.I.T.A.C Bogra, Adv & Cont	-	1,112,075
B.I.T.A.C. Dhaka. Adv Sup & Cont	88,285	88,285
Conect Distribution Limited, Adv Sup & Cont	113,546	85,145
Gazi Wire Ltd Baitol Mokarrom Dhaka. Supp & Cont.	3,188	3,193
Imam Enterprise, Gopalpur Adv Sup& Cont	100,000	

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	Latif Bawany Jute Mill Ltd, Adv & Cont	3,086,460	3,086,460
	Linde Bangladesh Ltd, Bogra, Adv Sup & Con	-	17,245
	Megna Petroleum Ltd, Adv Sup	9,759	60,832
	Milonars Pamp Ltd, Motijhil, Daka, Adv Sup Cont	449,280	20,000
	Mondol Motors, Ishordi, Pabna, Adv Sup & Cont	21,515	21,515
	Nahin Enterprise, Gopalpur, Nator, Adv Sup & Cont	-	24,227
	National Tubes, Adv Sup & Cont	63,218	63,218
	Natore Town Press, Sup. & Cont.	-	25,969
	New Safty Security, Dhaka, Adv Sup & Cont	-	217,804
	Nocon Ltd, Adv Sup	-	1,901,750
	Parul Construction, Adv Sup & Cont	-	400,000
	Rahim Steel Mills Co.Pvt. Ltd, Adv Sup	-	-
	Raient Engring, Uttra Dhaka, Adv Sup & Cont	824,517	-
	Rakhi Fuel Pump, Rajshahi, Adv Sup	-	300,000
	Rupantoriq Praktik Gan Compani Ltd Adv Sup & Cont	18,145	18,145
	Sarker Paper House, Ishwardi, Adv Sup	70,149	70,149
	Sathi Scientific Store Dhaka, Adv & Cont	-	76,792
	Sonjit Kumar Sorkar, Gopalpur, Adv Cont	16,643	16,643
	Sumi Hardware & Glass House, Adv Sup & Cont	10,248	10,248
	Titas Banijjik Protisthan, Dhaka, Adv & Cont	100	100
	Training Institute for Chamical Inds, Adv Sup	10,000	10,000
	TSP Complex Ltd, Chottogram, Sup & Cont	22,008	22,008
	Unis Enginering Work Shop, Adv & Cont	817,262	2,199,662
	Zahid Traders Gopalpur. Natore Adv Sup & Cont	33,015	33,015
	<b>Total</b>	<b>11,000</b>	<b>11,000</b>
		<b>5,825,863</b>	<b>10,215,351</b>

**17.01 (viii) Advance to Others:**

Advance NBSM Ladies Club A/C (43900/13)	250	-
Advance NBSM Officer Club A/C (43900/11)	-	60,422
43900/17 (Advance NBSM Welfer Fund A/C)	-	1,176,633
43900/25 (Advance NBSM Officer Association A/C)	-	602
Bangladesh Chiniçal Chramic Union. Adv Other (43900/7)	906,017	639,153
BSFIC Shipping Office CTG. (43900/5)	19,277	19,277
E.R. Shop (43900/1)	56,931	184,186
Fertilizer, Insecticide (Outside Godown) (43900/4)	498,507	770,920
Loan to Cane Growers (43900/3)	52,754,009	38,443,187
<b>Total</b>	<b>54,234,991</b>	<b>41,294,381</b>

**17.02 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. Ishurdi. (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
Rahaman L Asociation, Adv. supreme court (44300/20)	50,000	50,000
Rahman & BrOther. (44300/10)	900	900
Sadharan Bima Corporation. (44300/12)	50,000	50,000
Sayed A.T. Mozaffar Ali, Adv. supreme court (44300/13)	25,000	25,000
<b>Total</b>	<b>1,209,548</b>	<b>1,209,548</b>

**VAT on Molasses**

VAT on Molasses

**Total VAT on Molasses & Other Deposit**

193,235	-
<b>1,402,783</b>	<b>1,209,548</b>

**17.03 B. Advance Income Tax**

**This is made up as follows:**

Turn Over tax

**Total:**

26,442,165	22,215,969
<b>26,442,165</b>	<b>22,215,969</b>

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
18.00	<b>CASH IN HAND &amp; AT BANK.</b>		
	<b>This is made up as follows:</b>		
	<b>CASH IN HAND</b>	32,576	356,237
	Cash at office	30,506	354,167
	Postage Imprest	1,845	1,845
	Farm Imprest	-	-
	Telegram Imprest	225	225
	<b>Total</b>	-	-
	<b>CASH AT BANK</b>		
	1. Agrani Bank, NBSM Br. CD-1	460,429	436,439
	2. " " " " CD-2	3,047,567	2,250,944
	3. " " " " STD-1	2,699,656	1,349,824
	4. Janata Bank, Iswardi Br. STD-3	7,112,047	10,275,755
	5. Janata Bank, Dilkusha Corp. Br. STD-406	315,080	306,544
	6. United Bank Of India	4,457	4,457
	7. Sure Cash Wallet (017743543567)	419,841	11,339
	8. Rupali Bank Ltd. Ishourdi Br CD-3	13,538,279	39,685,027
	<b>Total</b>	27,597,356	54,320,328
	<b>Grand Total</b>	27,629,932	54,676,565
19.00	<b>CURRENT ACCOUNT WITH FARM.</b>	415,600,637	386,387,798
	<b>Total:</b>	415,600,637	386,387,798
20.00	<b>INTER PROJECT CURRENT ACCOUNT.</b>		
	Rajshahi Sugar Mills Ltd.	-	246,300
	Mobarakgonj sugar Mills Ltd.	78,813	749,815
	Thakurgaon Sugar Mills Ltd.	-	639,371
	Kushtia Sugar Mills Ltd.	2,313,875	2,551,999
	Setabgonj Sugar Mills Ltd.	277,359	79,656
	Rangpur Sugar Mills Ltd.	994,932	880,722
	Zeal Banla Sugar Mills Ltd.	1,826,050	1,606,508
	Shyampur Sugar Mills Ltd.	3,684,483	3,661,631
	Panchagarh Sugar Mills Ltd.	-	337,601
	Carew & Company (B D) Ltd.	10,058,721	1,192,145
	Faridpur Sugar Mills Ltd.	1,261,038	1,211,135
	Natore sugar Mills Ltd.	10,876,699	10,603,197
	Pabna Sugar Mills Ltd.	135,707,735	104,621,599
	<b>Total:</b>	167,079,706	128,381,679
21.00	<b>SALES. Tk.749,384,720</b>		
	<b>This is Made up as Follows:</b>		
	Ministry of Defence	119,930,000	224,600,000
	<b>Total</b>	119,930,000	224,600,000
	Employees (Ration Shop)	400,000	750,000
		385,000	-
		1,260,000	-
		325,000	-
		-	-
	<b>Total</b>	2,370,000	750,000
	Growers	-	-
	<b>Total</b>	-	-
	T.C.B	-	-
	<b>Total</b>	-	-
	Whole Sale (Dealer)	52,732,500	-
		-	-
	<b>Total</b>	52,732,500	-
	Police	-	-
		117,816,500	-

Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	BSFIC Free Sales	600,000	33,748,000
		21,574,540	104,000
		-	-
		-	-
	<b>Total</b>	<b>22,174,540</b>	<b>33,852,000</b>
	Free Sales	61,022,500	130,000
		50,039,000	1,200,000
		155,256,000	183,495,000
	<b>Total</b>	<b>266,317,500</b>	<b>184,825,000</b>
	<b>Grand Total</b>	<b>581,341,040</b>	<b>671,702,000</b>
	<b>Sales of Molasses</b>	<b>111,234,437</b>	<b>77,682,720</b>
	<b>Details have been shown in annexure-B</b>		
	<b>Total Sales</b>	<b>692,575,477</b>	<b>749,384,720</b>

**22.00 ADMINISTRATIVES EXPENSES: Tk.605,613,178**

**A.Mills:**

Uniform & Liveries		296,105	442,242
Training Expenses		64,794	90,452
Printing & Stationery		750,280	708,721
Rents & Rates.	22.01	1,240,554	1,739,141
Travelling & Conveyances		1,098,953	1,336,769
Postages, Telegram & Telephone		170,645	41,517
Entertainment		1,196,218	1,511,034
Bank Charges		193,178	277,325
Audit Fees		159,423	623,008
Legal Fees		111,245	440,822
Directors Remunerations		187,467	158,600
Donations & Aid		88,276	120,431
Advertising & Publicity		770,072	1,330,799
Miscellaneous Expenses		63,047	71,199
<b>Total (Tk.)</b>		<b>6,390,257</b>	<b>8,892,059</b>

Repairs & Maintenance Materials	Sch-A	1,180,844	1,336,800
Fuel and Power	Sch-A	38,764	114,857
Insurances		3,058,120	2,422,236
Depreciation		939,086	885,308
Head Office Overhead		26,887,591	29,297,376
Interst on Loan & Overdraft		514,972,693	546,757,575
<b>Total (Tk.)</b>		<b>547,077,098</b>	<b>580,814,151</b>

**B.Farm:**

Repairs & Maintenance Materials		7,954,528	7,958,789
Head Office Overhead		4,803,823	5,911,632
Depreciation		1,426,300	2,036,548
<b>Total (Tk.)</b>		<b>14,184,651</b>	<b>15,906,969</b>

**Grand Total (Tk.)**

<b>567,652,006</b>	<b>605,613,179</b>
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<b>22.01 Rents &amp; Rates.</b>			
Rents, Rates, & Taxes		4,778,444	4,955,158
Add/Less: Tax Provision During The year	10.07	(3,537,890)	(3,216,017)
		<b>1,240,554</b>	<b>1,739,141</b>

**23.00 SELLING & DISTRIBUTION & SELLING EXPENSES:**

Salary & Wages	26.03	863,176	1,742,280
Repairs & Maintenance Materials	She.-1	6,150	49,655
Cost of Import Sugar		-	13,809,810
Entertainment		620	4,778,360
Stracking, Loading, & Docking		9,279,404	21,574,540
<b>Total (Tk.)</b>		<b>10,149,350</b>	<b>21,574,540</b>



**AHMED ZAKER & Co.**  
CHARTERED ACCOUNTANTS

**ZAKER & Co.**  
CHARTERED ACCOUNTANTS

**Particulars**

**Amount in Taka**

**30.06.2020**

**30.06.2019**

**MISCELLANEOUS INCOME:**

Interest  
Rent Received  
of Baggage  
Transport Hire Charges  
of Tender form  
of Scrap  
of Filter Cake  
of Empty Drum  
of Cane Pass Book & Ration Card  
Income  
House Income  
Tk.  
Income:  
Rent  
Fish  
Receipts

61,367	58,398
47,360	238,967
246,746	1,232,084
35,245	58,349
171,362	260,000
894,500	7,819,818
1,571,300	2,724,533
7,690	880
240	200
79,734	87,309
7,600	4,700
<b>3,123,144</b>	<b>12,485,238</b>

301,527	419,449
1,555,211	2,301,866
12,251,816	7,695,358
<b>14,108,554</b>	<b>10,416,673</b>
<b>17,231,698</b>	<b>22,901,911</b>

**EXPENSES ON MATERIALS:**

Materials  
Sugar cane  
Commission  
Incentives against cane hauling  
& Unloading  
& Carriage on Cane  
Expenses  
(Tk.)  
Production Materials

871,480,168	664,327,231
4,298,318	3,743,356
1,341,812	1,009,239
16,561,425	11,163,718
5,411,292	5,244,136
160,511	139,882
<b>899,253,526</b>	<b>685,627,562</b>

4,532,491	3,748,311
7,381,325	5,698,356
3,168,715	2,033,144
11,593,966	10,230,122
122,601	19,250
<b>26,799,098</b>	<b>21,729,182</b>
<b>926,052,624</b>	<b>707,356,744</b>

Chemicals  
Materials

Total (Tk.)

**WAGES (PERMANENT):**

Salary & wages  
Salary & wages:  
Basic & wages

Notes-26.01	158,984,008	160,763,348
Notes-26.02	45,678,544	47,070,897
	<b>204,662,552</b>	<b>207,834,245</b>
Notes-26.03	863,176	1,742,280
	<b>863,176</b>	<b>1,742,280</b>

Notes-26.02 & 27.02

62,702,657	57,088,401
-	-
<b>62,702,657</b>	<b>57,088,401</b>
<b>268,228,385</b>	<b>202,889,283</b>

**Wages Permanent**

Salary & wages:  
Basic & wages (Basic).

66,235,068	76,423,054
10,718,380	11,643,416
12,336,416	11,191,042
69,694,144	61,505,836
<b>158,984,008</b>	<b>160,763,348</b>

**Wages Permanent**

Salary & wages:  
Basic & wages (Basic).

15,896,201	28,539,916
3,196,760	3,743,086
760,865	651,851
25,824,718	14,136,044
<b>45,678,544</b>	<b>47,070,897</b>

**STATEMENT**

**CONFIRMED**

of Geneva Group

9, Kakrail,

-2-8300509

ed-zaker.com Web:



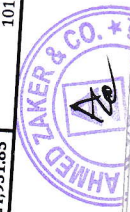


Note	Particulars	Amount in Taka	
		30.06.2020	30.06.2019
	<b>B.Farm:</b>		
	Salaries & Wages (Permanent).	19,315,258	21,685,766
	Salaries & Wages (Seasonal & Daily).	37,426,206	31,184,046
	Bonus	-	-
	Overtime Friday & Holiday	-	-
	<b>Total</b>	<b>56,741,464</b>	<b>52,869,812</b>
<b>26.03</b>	<b>Selling &amp; Dist. &amp; wages</b>		
	Salaries & Wages (Basic).	442,582	1,014,318
	Bonus	75,500	126,870
	Overtime	11,898	23,590
	Other Benefits	333,196	577,502
	<b>Total</b>	<b>863,176</b>	<b>1,742,280</b>
<b>27.00</b>	<b>Salaries &amp; Wages ( Seasonal):</b>		
	Direct Salary & wages	81,709,771	61,432,521
	Administration Salary & wages	5,961,193	4,218,589
	<b>Total Salary &amp; Wages ( Seasonal)</b>	<b>87,670,964</b>	<b>65,651,110</b>
<b>27.01</b>	<b>Direct Salary &amp; wages:</b>		
	Salaries & Wages (Basic).	22,519,794	24,003,799
	Bonus	7,538,335	7,184,033
	Overtime	10,797,966	6,196,206
	Other Benefits	40,853,676	24,048,483
	<b>Total</b>	<b>81,709,771</b>	<b>61,432,521</b>
<b>27.02</b>	<b>Administration Salary &amp; wages:</b>		
	Salaries & Wages (Basic).	1,237,723	2,479,609
	Bonus	424,434	474,706
	Overtime *	435,610	-
	Other Benefits	3,863,426	1,264,274
	<b>Total</b>	<b>5,961,193</b>	<b>4,218,589</b>
<b>28.00</b>	<b>FACTORY OVERHEAD</b>		
	Uniform & Liveries	1,028,963	944,592
	Training Expenses	34,034	36,617
	Printing & Stationery	1,875,504	874,277
	Rents, Rates, & Taxes	1,047,449	946,598
	Cane Development Expenses	1,150,773	1,909,132
	Travelling & Conveyances	1,308,143	1,399,053
	Postages, Telegram & Telephone	26,040	21,221
	Entertainment	60,411	116,448
	Miscellaneous Expenses	23,860	19,650
	<b>Total (Tk.)</b>	<b>6,555,177</b>	<b>6,267,588</b>
	Repairs & Maintenance Materials	46,133,678	41,531,490
	Fuel and Power	21,502,965	18,862,771
	Insurances	35,398	739,205
	Depreciation	17,585,724	15,620,518
	<b>Total (Tk.)</b>	<b>85,257,765</b>	<b>76,753,984</b>
	<b>House Rent Received</b>		
	Consumable Stores & Spares	3,872,731	3,628,524
	Other Factory Supplied	411,292	437,666
	Repair & Maintenance Outside	-	4,204,485
	<b>Total:</b>	<b>4,284,023</b>	<b>8,270,675</b>
	<b>Grand Total (Tk.)</b>	<b>91,812,941</b>	<b>83,021,572</b>
<b>29.00</b>	<b>Co-Generation &amp; Eastablishment of sugar Refinery</b>		
	Opening Balance as at 1 July 2019	1,123,470	1,014,316
	Add: Provosion/Expense made during the year	-	109,154
		<b>1,123,470</b>	<b>1,123,470</b>
	Less: Riceved against Provision	-	-
	Balance as on 30, June 2020	<b>1,123,470</b>	<b>1,123,470</b>

Notes-27.01  
Notes-27.02

Sch-A  
Sch-A

Sl. No.	Description	04	05	06	07	08	09	10	11	12
000	<b>1. LAND</b>									
A)	Mills Land	933,198.58		933,198.58						
B)	Land Dev. (SMRS)	78,984.98		78,984.98						
C)	Integrated Cane Dev. Scheme	24,000.00		24,000.00						
	<b>TOTAL</b>	<b>1,036,183.56</b>		<b>1,036,183.56</b>						
000	<b>2. BUILDING &amp; OTHER CONSTRUCTION</b>									
A)	<b>Mills Building</b>									
1)	Factory Building	447,389.79		447,389.79						
2)	Workshop Building (BASIP)	6,886,530.27		6,886,530.27						
3)	Office Building 1st Class	1,760,839.21		1,760,839.21						
4)	Office Building 2nd Class	881,822.40		881,822.40						
5)	Residential Building 1st Class	17,249.00		17,249.00						
6)	Residential Building 2nd Class	4,665,787.76		4,665,787.76						
7)	Residential Building 3rd Class	1,794,739.24		1,794,739.24						
8)	Center office weight bridge cabin	129,647.00		129,647.00						
9)	Water & Deep tubewell	817,342.13		817,342.13						
10)	Electrical installation	1,491,365.14		1,491,365.14						
11)	Other Construction 2nd Class	2,684,045.06		2,684,045.06						
12)	Other Building 1st Class	5,720,909.31		5,720,909.31						
13)	Others/Temporary Gurdwan 3rd Class	3,027,796.92		3,027,796.92						
	<b>TOTAL "A"</b>	<b>7,992,661.19</b>		<b>7,992,661.19</b>						
B)	<b>FOUNDRY BUILDING :</b>									
1)	Foundry Building	38,615,119.50		38,615,119.50						
	<b>TOTAL "B"</b>	<b>948,248.39</b>		<b>948,248.39</b>						
C)	<b>B.M.R.F. BUILDING :</b>									
1)	Factory Building	3,167,402.93		3,167,402.93						
2)	Other Building	476,661.14		476,661.14						
3)	Other Construction	2,214,358.16		2,214,358.16						
	<b>TOTAL "C"</b>	<b>5,858,422.23</b>		<b>5,858,422.23</b>						
D)	<b>S.M.R.S. BUILDING :</b>									
1)	Office Building 1st Class	221,688.63		221,688.63						
2)	Residential Building 1st Class	711,720.94		711,720.94						
3)	Other Construction	159,184.60		159,184.60						
	<b>TOTAL "D"</b>	<b>1,092,594.17</b>		<b>1,092,594.17</b>						
E)	<b>IGDS PHASE II BUILDING :</b>									
1)	Residential Building 1st Class	670,122.46		670,122.46						
2)	Center office Building 2nd Class	68,473.18		68,473.18						
3)	Other Building 1st Class	276,687.92		276,687.92						
4)	Center office Building 2nd Class	125,553.75		125,553.75						
5)	Office Building 1st Class	243,731.30		243,731.30						
	<b>TOTAL "E"</b>	<b>1,526,041.85</b>		<b>1,526,041.85</b>						
	<b>TOTAL</b>	<b>1,036,183.56</b>		<b>1,036,183.56</b>						



& Co.  
MOUNTANTS

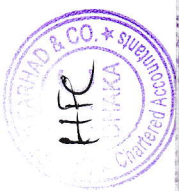
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	04	05	06	07	08	09	10	11	12
<b>F) 76. MOTIJEEL C/A. DHAKA.</b>									
Other Construction (Boundary wall)	249,378.00	-	249,378.00	10.00%		249,377.00		249,377.00	1.00
<b>TOTAL "F"</b>	249,378.00	-	249,378.00			249,377.00		249,377.00	1.00
<b>TOTAL (A+B+C+D+E+F)</b>	48,289,804.14	1,499,345.08	49,789,149.22		1,160,426.00	41,140,837.35		42,301,263.35	7,487,885.87
<b>02</b>									
<b>3. PLANT &amp; MACHINERY:</b>									
<b>A) MILLS PLANT &amp; MACHINERY:</b>									
Factory Plant & Machinery	81,404,302.05	-	94,604,088.05	5.00%	4,233,239.00	33,441,370.97		37,674,609.97	56,929,478.08
Boiler	395,267.00	-	2,300,693.00	10.00%	82,480.00	395,261.00		477,741.00	1,822,952.00
Boiler (New)	36,080,457.47	-	36,080,457.47	10.00%	2,344,810.00	24,121,443.47		26,466,253.47	9,614,204.00
Boiler (Indian 40 MT)	81,870,223.67	-	81,870,223.67	10.00%	764,243.00	79,276,319.67		80,040,562.67	1,829,661.00
Power House Machinery	10,197,046.42	-	10,197,046.42	10.00%	738,753.00	7,028,883.70		7,767,636.70	2,429,409.72
Workshop	530,706.28	-	3,248,633.08	10.00%	40,455.00	186,015.00		226,470.00	3,022,163.08
Plant & Machinery (BASIP)	128,075,947.55	-	128,075,947.55	10.00%	224,156.00	126,282,518.55		126,506,674.55	1,569,273.00
Cattle Feed Plant	822,383.25	-	822,383.25	5.00%		822,380.25		822,380.25	3.00
<b>TOTAL "A"</b>	339,376,333.69	-	357,199,472.49		8,428,136.00	271,554,192.61		279,982,328.61	77,217,143.88
<b>B) BMRE PLANT &amp; MACHINERY:</b>									
Plant & Machinery	21,774,905.56	-	21,774,905.56	5.00%		21,774,864.56		21,774,864.56	41.00
Machinery & Boiler	4,518,616.08	-	4,518,616.08	10.00%		4,518,615.08		4,518,615.08	1.00
Power House Machinery	4,047,449.82	-	4,047,449.82	10.00%		4,047,414.82		4,047,414.82	35.00
<b>TOTAL "B"</b>	30,340,971.46	-	30,340,971.46			30,340,894.46		30,340,894.46	77.00
<b>TOTAL (A+B)</b>	369,717,305.15	17,823,138.80	387,540,443.95		8,428,136.00	301,895,087.07		310,323,223.07	77,217,220.88
<b>4. EQUIPMENTS:</b>									
Factory Equipments	835,520	5,927,589.71	6,663,109.71	15.00%	999,466.00	501,312.00		1,500,778.00	5,162,331.71
Laboratories Equipments	631,688.00	-	631,688.00	15.00%	227.00	630,967.00		631,194.00	494.00
Air Compressor Machine	94,500.00	-	94,500.00	15.00%		94,498.00		94,498.00	2.00
Weigh Bridges	12,435,181.29	2,250,000.00	14,685,181.29	15.00%	1,384,888.00	8,913,157.65		10,298,045.65	4,387,135.64
Other Equipments	3,079,818.46	764,353.00	3,844,171.46	15.00%	91,460.17	3,004,082.46		3,095,542.63	748,628.83
Loose Tools	520,013.58	-	520,013.58	15.00%		519,426.58		519,426.58	587.00
Agri. Implements	479,383.35	-	479,383.35	15.00%		479,347.35		479,347.35	36.00
<b>Total :</b>	18,076,104.68	8,841,942.71	26,918,047.39	1.05	2,476,041.17	14,142,791.04		16,618,832.21	10,299,215.18
<b>5. FURNITURE, FIXTURE &amp; OTHER EQUIPMENTS :</b>									
<b>A. MILLS</b>									
Furniture	1,410,677.02	-	1,410,677.02	6.00%	17,648.00	1,397,917.00		1,410,667.00	10.02
Fixture	739,547.31	-	739,547.31	15.00%		738,757.31		738,757.31	790.00
Office Equipments	564,159.50	-	564,159.50	15.00%	3,000.00	563,426.00		564,156.00	3.50
Office Equipments ICDS Phases - II	61,660.00	-	61,660.00	15.00%		61,656.00		61,656.00	4.00
<b>Total "A"</b>	2,776,043.83	-	2,776,043.83		20,648.00	2,761,756.31		2,775,236.31	807.52
<b>B. FIXTURE UNDER ADP GRANTS :</b>									
Fixture (SMRS)	18,850.00	-	18,850.00	15.00%		18,837.00		18,837.00	13.00
Fixture ICDS Phases - II	13,050.00	-	13,050.00	15.00%		13,041.00		13,041.00	9.00
<b>Total "B"</b>	31,900.00	-	31,900.00			31,878.00		31,878.00	22.00
<b>C. FURNITURE UNDER INTEGRATED DEVELOPMENT SCHEME :</b>									
Furniture	25,000.00	-	25,000.00	6.00%		24,999.00		24,999.00	1.00
<b>Total "C"</b>	25,000.00	-	25,000.00			24,999.00		24,999.00	1.00
<b>Sub Total (A+B+C)</b>	2,832,943.83	-	2,832,943.83		20,648.00	2,818,633.31		2,839,281.31	830.52





01	02	04	05	06	07	08	09	10	11	12
	<b>6. VEHICLES TRANSPORTS :</b>									
	<b>A. MILLS :</b>									
8000	Tractors	16,524,228.41	-	16,524,228.41	25.00%	94,283.00	16,429,866.41	-	16,524,219.41	9.00
8200	Tailors	38,585,786.07	-	44,896,826.07	25.00%	3,947,763.00	34,928,025.07	-	38,875,788.07	6,021,038.00
8300	Trucks	7,483,547.98	-	7,483,547.98	25.00%	910,475.00	6,184,545.03	-	7,095,020.03	388,527.95
8500	Jeep & Car (Ambulance)	9,874,423.00	-	9,874,423.00	20.00%	285,800.00	9,017,012.00	-	9,302,812.00	571,611.00
8600	Other Vehicle & Bi-Cycle	145,181.00	-	145,181.00	20.00%	-	145,180.00	-	145,180.00	1.00
	<b>Total "A"</b>	<b>72,613,166.46</b>	-	<b>78,924,206.46</b>		<b>5,238,321.00</b>	<b>66,704,628.51</b>	-	<b>71,943,019.51</b>	<b>6,981,186.95</b>
	<b>B. VEHICLE UNDER I.C.D.S.</b>									
8500	Jeep & Cars	422,974.23	-	422,974.23	20.00%	-	422,973.23	-	422,973.23	1.00
	<b>Total "B"</b>	<b>422,974.23</b>	-	<b>422,974.23</b>		-	<b>422,973.23</b>	-	<b>422,973.23</b>	<b>1.00</b>
	<b>Total (A+B) :</b>	<b>73,036,140.69</b>	-	<b>79,347,180.69</b>		<b>5,238,321.00</b>	<b>67,127,601.74</b>	-	<b>72,365,992.74</b>	<b>6,981,187.95</b>

01	02	04	05	06	07	08	09	10	11	12
9000	<b>Z. SUNDRY ASSETS</b>									
	<b>A. MILLS:</b>									
9100	1. Books	35,007.78	-	35,007.78	20.00%	-	34,760.78	-	34,760.78	247.00
9200	2. Crockery & Cutlery	4,256.00	-	4,256.00	20.00%	-	4,255.00	-	4,255.00	1.00
9300	3. Railway Sidding	1,428.00	-	1,428.00	7.00%	-	1,421.00	-	1,421.00	7.00
	4. Tripping	1,403.00	-	1,403.00	7.00%	-	1,402.00	-	1,402.00	1.00
	5. Tubewells	14,072.00	-	14,072.00	12.00%	-	14,051.00	-	14,051.00	21.00
	6. Telephones	721,234.19	-	721,234.19	15.00%	-	721,181.19	-	721,181.19	53.00
	7. Tramways	5,883.00	-	5,883.00	7.00%	-	5,882.00	-	5,882.00	1.00
	8. Molasses Tanks	17,160,552.66	-	17,160,552.66	7.00%	1,201,238.00	11,311,825.66	-	12,513,063.66	4,647,489.00
	9. Tennis Court	7,491.00	-	7,491.00	5.00%	-	7,490.00	-	7,490.00	1.00
	10. Umbrella	1,208.00	-	1,208.00	15.00%	-	1,147.00	-	1,147.00	61.00
	17. Lute Carpet	5,279.00	-	5,279.00	10.00%	-	5,278.00	-	5,278.00	1.00
	18. Torch Light	719.00	-	719.00	10.00%	-	718.00	-	718.00	1.00
	19. K.G. Weight	1,288.50	-	1,288.50	10.00%	-	1,287.50	-	1,287.50	1.00
	20. Harmonium	12,100.00	-	12,100.00	10.00%	-	12,096.00	-	12,096.00	4.00
	21. Dugi tabla	1,430.46	-	1,430.46	10.00%	-	1,427.46	-	1,427.46	3.00
	22. Tarpolin	8,971.00	-	8,971.00	15.00%	-	8,969.00	-	8,969.00	2.00
	<b>Total "A"</b>	<b>18,213,464.59</b>	-	<b>18,213,464.59</b>		<b>1,201,238.00</b>	<b>12,364,284.59</b>	-	<b>13,565,522.59</b>	<b>4,647,942.00</b>
	<b>B. FOUNDRY ASSETS</b>									
9300	Moulding Box	1,441,352.09	-	1,441,352.09	15.00%	-	1,440,493.09	-	1,440,493.09	859.00
	<b>Total "B"</b>	<b>1,441,352.09</b>	-	<b>1,441,352.09</b>		-	<b>1,440,493.09</b>	-	<b>1,440,493.09</b>	<b>859.00</b>
	<b>Total (A+B) :</b>	<b>19,654,816.68</b>	-	<b>19,654,816.68</b>		<b>1,201,238.00</b>	<b>13,804,777.68</b>	-	<b>15,006,015.68</b>	<b>4,648,801.00</b>

	2020	2019	Year	on 30-06-2020	Depreciation	Year End	Value as on 30-06-2020
Residential Building	423,846						423,846
Arm Building	2,925,455	5%		2,925,393		2,925,393	
Water & Electric Institution	750,609			750,577		750,577	62
Power Construction	2,976,944	10%	106,300	2,126,523		2,232,823	32
Control Godown	360,390	5%		360,361		360,361	744,121
	559	10%		555		555	29
<b>Total :</b>	<b>7,437,802</b>		<b>106,300</b>	<b>6,163,409</b>		<b>6,269,709</b>	<b>4</b>
Sheds & Huts	48,652	25%		48,636		48,636	744,247
<b>Machinery :</b>							16
Machinery Implement	1,801,786	10%		1,801,627		1,801,627	159
Machinery of BASIP	5,052,467			5,051,872		5,051,872	595
Weighing Scale	288,898	10%		288,889		288,889	9
Tools & Instruments	128,702	15%		128,590		128,590	112
<b>Total :</b>	<b>7,271,853</b>			<b>7,319,614</b>		<b>7,319,614</b>	<b>875</b>
<b>Intangible &amp; Fixtures :</b>							
Intangible	145,918	6%		145,818		145,818	100
Leasehold Property	70,392	15%		70,387		70,387	5
Plant & Equipments	83,434			83,427		83,427	7
<b>Total :</b>	<b>299,744</b>			<b>299,632</b>		<b>299,632</b>	<b>112</b>
<b>Transport &amp; Vehicles :</b>							
Motor Cars	22,015,322	25%		22,015,243		22,015,243	79
Motor Vehicles	6,071,128	25%		6,071,101		6,071,101	27
<b>Total :</b>	<b>27,45,000</b>			<b>27,45,000</b>		<b>27,45,000</b>	<b>2,692,503</b>
<b>Fixed Assets :</b>							
Land	33,396,428		1,320,000	29,383,819		30,703,819	2,692,609
Plant & Machinery	507,839	10%		507,797		507,797	42
Stock	1,120,666	15%		1,120,658		1,120,658	8
Leasehold Property	27,067	25%		27,066		27,066	1
Right of Use Intangible	1,490,493	12%		1,489,673		1,489,673	820
Goodwill	20,868	7%		20,863		20,863	5
Investment	453	15%		452		452	1
Shares & Debentures	151			150		150	1
Loans & Advances	276			275		275	1
Prepaid Expenses	180			171		171	9
Other Intangible	433	20%		432		432	1
Light	45			44		44	1
Motor Vehicle	197			196		196	1
Stock	2,800			2,799		2,799	1
<b>Total :</b>	<b>3,171,469</b>			<b>3,170,577</b>		<b>3,170,577</b>	<b>892</b>
<b>Net Assets :</b>	<b>48,880,948</b>		<b>1,426,300</b>	<b>46,337,051</b>		<b>47,763,351</b>	<b>3,862,597</b>



**ER & Co.**  
**ACCOUNTANTS**

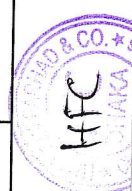
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Group

9  
m Web:

SCHEDULE OF SALE OF MOLLASSES  
AS ON 30-06-2020

Name of Month	Steel Qty. M.T.	Pit Qty. M.T.	Net Value (Steel)	Net Value (Pit)	V.A.T. (15%)	V.A.T. (4%)	I.T. (5%)	Annexure-B	
								S.E.C (1%)	Amount Tk.
July'2019	284	-	2,151,322	-	322,698	161,349	107,566	21,513	2,764,448
Aug'2019	-	565	-	4,171,295	625,694	312,847	208,565	41,713	5,360,114
Sept.'2019	422	-	3,121,988	-	468,298	234,149	156,099	31,220	4,011,755
Oct.'2019	-	84	-	611,071	91,661	45,830	30,554	6,111	785,227
Nov.'2019	720	-	5,811,148	-	871,672	435,836	290,557	58,111	7,467,325
Dec.'2019	801	-	5,529,905	-	829,486	414,743	276,495	55,299	7,105,928
Jan.'2020	723	-	4,813,856	-	722,078	361,039	240,693	48,139	6,185,806
Feb.'2020	1,325	-	9,419,016	-	1,412,852	706,426	470,951	94,190	12,103,436
Mar.'2020	267	-	1,885,695	-	282,854	141,427	94,285	18,857	2,423,118
Apr.'2020	943	-	9,099,435	-	1,364,915	682,458	454,972	90,994	11,692,774
May'2020	1,068	-	16,078,968	-	2,411,845	1,205,923	803,948	160,790	20,661,474
June'2020	1,141	-	17,718,258	-	2,657,739	1,328,869	885,913	177,183	22,767,962
July'2020	-	356	-	5,478,399	821,760	410,880	273,920	54,784	7,039,743
Aug'2020	690	-	11,046,293	-	1,656,944	828,472	552,315	110,463	14,194,486
Sept.'2020	-	291	-	4,477,289	671,593	335,797	223,864	44,773	5,753,316
Oct.'2020	252	-	4,104,128	-	615,619	307,810	205,206	41,041	5,273,805
Nov.'2020	-	371	-	5,716,367	857,455	428,728	285,818	57,164	7,345,531
Dec.'2020	8,636	1,667	90,780,014	20,454,421	16,685,165	8,342,583	5,561,722	1,112,344	142,936,248
<b>Total</b>			<b>10,797</b>						
average selling Price	45	-	452,220	-	67,833	33,917	22,611	4,522	581,103
	1,595	-	18,179,156	-	2,726,873	1,363,437	908,958	181,792	23,360,215
	1,358	-	21,597,404	-	3,239,611	1,619,805	1,079,870	215,974	27,752,664
<b>arew &amp; Co. Ltd.</b>	<b>2,998</b>	<b>-</b>	<b>40,228,779</b>	<b>-</b>	<b>6,034,317</b>	<b>3,017,158</b>	<b>2,011,439</b>	<b>402,288</b>	<b>51,693,982</b>
<b>ess:</b>									
VAT (15%)									16,685,165
VAT (4%)									8,342,583
Income Tax (5%)									5,561,722
S.E.C (1%)									1,112,344
<b>Total Vat &amp; Tax</b>									<b>31,701,814</b>
<b>Net Sale (Taka):</b>									<b>111,234,437</b>



**Schedule of Repair & Maintenance**  
AS ON 30-06-2020

Schedule-A

C. NO.	Cost Centre	Particulars				Amount in Taka	
		Repair & Maintenance (2019-2020)		Fuel	2019-2020	2018-2019	
		64000	65000				Total
1	Cane Procurement	432,651	537,951	970,602	281,561	1,252,163	549,387
2	Garage	6,262,174	1,594,782	7,856,956	11,431,030	19,287,986	17,730,411
5	Mechanical	14,946,668	4,273,912	19,220,580	3,132,900	22,353,480	16,125,150
6	Chemical	9,538,614	848,055	10,386,669	45,930	10,432,599	11,229,305
35	Sales & Distribution	-	6,150	6,150	-	6,150	49,655
40	Boiler	1,798,261	1,141,437	2,939,698	437,600	3,377,298	609,154
41	Power Generation	1,142,537	66,540	1,209,077	6,088,249	7,297,326	8,743,280
44	Electrical	976,527	191,455	1,167,982	80,268	1,248,250	2,742,395
45	Civil	1,306,237	716,979	2,023,216	2,188	2,025,404	1,624,619
63	Cane Development	304,309	54,589	358,898	3,239	362,138	1,040,559
79	Accounts	3,146	152,975	156,121	-	156,121	601,907
82	Administration	395,042	629,681	1,024,723	38,764	1,063,486	849,749
	<b>Total:</b>	<b>37,106,166</b>	<b>10,214,506</b>	<b>47,320,672</b>	<b>21,541,729</b>	<b>68,862,400</b>	<b>61,895,573</b>
	<b>Repair &amp; Maintenance</b>			<b>Total</b>			
	Administration	1,180,844	38,764	1,219,608			
	Factory	46,133,678	21,502,965	67,636,643			
	Selling & Distribution	6,150	-	6,150			
	<b>Total:</b>	<b>47,320,672</b>	<b>21,541,729</b>	<b>68,862,400</b>			



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Manufacturing Account**  
**For the year ended June 30, 2020**

Particulars	Notes	30.06.2020	30.06.2019
		Taka	Taka
Opening Work-in-Process		654,220	785,743
<b>MATERIAL CONSUMED:</b>		<b>926,052,624</b>	<b>707,356,744</b>
Cost of Direct Materials	25.01	899,253,526	685,627,562
Other Production Materials	25.02	26,799,098	21,729,182
<b>FACTORY OVERHEAD:</b>		<b>332,506,720</b>	<b>305,217,441</b>
Salary and Wages (Permanent)	26.01	158,984,008	160,763,348
Salary and Wages (Seasonal)	27.01	81,709,771	61,432,521
Insurance	28.00	35,398	739,205
Repair and Maintenance	28.00	46,133,678	41,531,490
Power and Fuel	28.00	21,502,965	18,862,771
Depreciation	28.00	17,585,724	15,620,518
Other Factory Overhead	28.00	6,555,177	6,267,588
Inventory Adjustment		-	-
<b>TOTAL ( A + B + C )</b>		<b>1,259,213,564</b>	<b>1,013,359,927</b>
<b>CLOSING WORK IN PROCESS</b>	15.02	<b>1,076,834</b>	<b>654,220</b>
<b>Cost of Production (D-E) Carried Forward to Trading, Profit &amp; Loss Account</b>		<b>1,258,136,730</b>	<b>1,012,705,707</b>

Managing Director

Director

Director

Subject to our separate report of even date

