

**PRIVATE AND CONFIDENTIAL**

**AUDITOR'S REPORT & FINANCIAL STATEMENT**

**OF**

**NORTH BENGAL SUGAR MILLS LIMITED  
GOPALPUR, NATORE**

**FOR THE YEAR ENDED 30TH JUNE 2019**

**DEWAN NAZRUL ISLAM & CO.  
CHARTERED ACCOUNTANTS  
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**AUDITOR'S REPORT THE ACCOUNTS**  
**OF**  
**NORTH BENGAL SUGAR MILLS LIMITED**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2019**

**Contents**

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**INDEPENDENT AUDITORS' REPORT**  
**To the Shareholders of Aries Securities Limited**  
**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the financial statements of **North Bengal Sugar Mills Ltd., Gopalpur, Natore**, ("the Company"), which comprise the statement of financial position as at 30 June 2019, and the 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, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Opinion**

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

**Key audit matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements for the year 2019. These matters were addressed in the context of the audit of the financial statements, and in forming the auditor's opinion thereon, and we do not provide a separate opinion on these matters. For each matter below our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatements of the financial statements. These results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.



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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the 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 exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

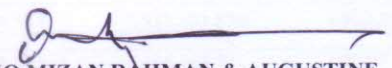


### Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, 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 the Company so far as it appeared from our examination of those books; and
- c. the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.
- d) The Expenditure incurred was for the purpose of the company business.

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
Chartered Accountants

Place : Dhaka  
Date: 19<sup>th</sup> December 2019

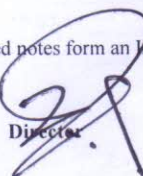



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Statement Of Financial Position**  
**AS AT JUNE 30, 2019**

PARTICULARS	NOTES	MILLS	FARM	Amount in Taka	
		TAKA	TAKA	30.06.2019	30.06.2018
<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>					
22,000 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
Grants	7.00	100,126,822	-	100,126,822	100,157,168
		<b>134,967,135</b>	<b>3,355,357</b>	<b>138,322,492</b>	<b>138,352,838</b>
<b>Retained Earnings</b>		<b>(4,725,435,124)</b>	<b>(372,335,479)</b>	<b>(5,097,770,603)</b>	<b>(4,069,151,849)</b>
<b>LOAN FUND:</b>					
Govt. Fund & Loans	8.00	322,795,608	-	322,795,608	153,337,164
Provision for Interest on Long Term Loans (DSL)	9.00	20,714,360	-	20,714,360	18,287,140
		<b>343,509,968</b>	<b>-</b>	<b>343,509,968</b>	<b>171,624,304</b>
<b>Current Liabilities :</b>					
Liabilities/ Current A/C with farm	10.00	3,663,101,508	401,340,808	4,064,442,316	3,719,717,255
Provision for Leave Pay and Gratuity	11.00	327,657,016	47,668,127	375,325,143	434,239,719
Inter Project Current Account	12.00	13,369,178	-	13,369,178	27,764,966
Liability for BSFIC Current A/C	13.00	1,357,965,233	-	1,357,965,233	811,485,574
		<b>5,362,092,935</b>	<b>449,008,935</b>	<b>5,811,101,870</b>	<b>4,993,207,514</b>
<b>Total Capital &amp; Liabilities</b>		<b>1,115,134,913</b>	<b>80,028,813</b>	<b>1,195,163,727</b>	<b>1,234,032,807</b>
<b>Non Current Assets</b>					
Property, Plant and Equipments at Cost	14.00	91,619,287	2,543,897	94,163,184	97,631,086
Less: Accumulated Depreciation		532,643,299	48,880,948	581,524,247	566,419,429
		441,024,012	46,337,051	487,361,063	468,788,343
		<b>1,023,515,628</b>	<b>77,484,916</b>	<b>1,101,000,543</b>	<b>1,136,401,721</b>
<b>Current Assets:</b>					
Inventories	15.00	344,448,917	74,375,108	418,824,026	468,185,916
Trade Debtors & Sundry Debtors	16.00	28,363,276	-	28,363,276	44,384,837
Loans, Advance, Deposit & Prepayments	17.00	80,133,922	3,109,808	83,243,729	139,806,465
Cash & Bank Balances	18.00	54,676,565	-	54,676,565	6,413,354
Current A/C with Farm	19.00	386,387,798	-	386,387,798	349,541,501
Inter project Current A/C	20.00	128,381,679	-	128,381,679	127,055,333
Co-Generation & Establishments of sugar Refinery	29.00	1,123,470.00	-	1,123,470	1,014,316
<b>Total Property and Assets</b>		<b>1,115,134,914</b>	<b>80,028,813</b>	<b>1,195,163,727</b>	<b>1,234,032,807</b>


The annexed notes form an Integral part of these accounts


  
Managing Director

  
Director

  
Director

Subject to our separate report of even date

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

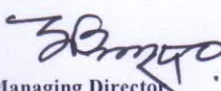
  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
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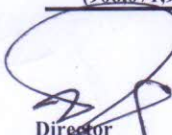
Place: Dhaka  
Date: 19th December, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**Statement Of Profit & Loss Account and Other Comprehensive Income**  
**For the year ended June 30, 2019**

SL #	Particulars	Notes	Mills	Farm	Amount in Taka	
					30.06.2019	30.06.2018
<b>A. SALES</b>			<b>749,384,720</b>	<b>122,777,842</b>	<b>872,162,562</b>	<b>1,024,771,880</b>
	Sugar	21.00	671,702,000	-	671,702,000	821,722,300
	Molasses		77,682,720	-	77,682,720	87,578,399
	Farm Product Supply to Mills (Cane Price)		-	122,777,842	122,777,842	115,471,181
<b>B. LESS: COST OF SALES</b>						
(i) <u>Opening Finished Goods:</u>			<b>325,857,220</b>	<b>-</b>	<b>325,857,220</b>	<b>546,643,680</b>
	Sugar & Molasses		325,857,220	-	325,857,220	546,643,680
(ii) <u>Cost of Production</u>			<b>1,012,705,707</b>	<b>104,145,430</b>	<b>1,116,851,137</b>	<b>901,190,712</b>
	Farm	15.02/(a)	1,012,705,707	-	1,012,705,707	805,774,746
	( Transferred from Manufacturing Account)	15.02/(b)	-	104,145,430	104,145,430	95,415,966
(iii) <u>Cost of Goods available for Sale (i+ii)</u>			<b>1,338,562,927</b>	<b>104,145,430</b>	<b>1,442,708,357</b>	<b>1,447,834,392</b>
(iv) <u>Closing Finished Goods:</u>			<b>275,211,330</b>	<b>-</b>	<b>275,211,330</b>	<b>325,857,220</b>
	Sugar & Molasses	15.01	275,211,330	-	275,211,330	325,857,220
	<u>Cost of Goods Sold (iii-iv)</u>		<b>1,063,351,597</b>	<b>104,145,430</b>	<b>1,167,497,026</b>	<b>1,121,977,172</b>
<b>C. GROSS PROFIT/(LOSS) FOR THE YEAR ( A - B )</b>			<b>(313,966,877)</b>	<b>18,632,412</b>	<b>(295,334,464)</b>	<b>(97,205,292)</b>
<b>D. LESS: ADMINISTRATION, FINANCIAL &amp; SELLING O</b>			<b>661,374,304</b>	<b>68,776,780</b>	<b>730,151,085</b>	<b>684,193,716</b>
	Administration Expenses	22.00	589,706,209	15,906,969	605,613,178	575,807,155
	Salaries & Wages (Permanent)	26.00	47,070,897	52,869,812	99,940,709	101,902,159
	Salaries & Wages ( Seasonal):	27.02	4,218,589	-	4,218,589	-
	Selling and Distribution Expenses	23.00	20,378,609	-	20,378,609	6,484,401
<b>E. OPERATING PROFIT/(LOSS) FOR THE YEAR ( C - D )</b>			<b>(975,341,181)</b>	<b>(50,144,368)</b>	<b>(1,025,485,549)</b>	<b>(781,399,008)</b>
<b>F. NON OPERATING INCOME:</b>			<b>72,485,238</b>	<b>10,416,673</b>	<b>82,901,911</b>	<b>72,245,967</b>
	Misc. Income	24.00	12,485,238	10,416,673	22,901,911	11,845,967
	Add: Govt subsidy		60,000,000	-	60,000,000	60,400,000
<b>G. Net profit before Tax</b>			<b>(902,855,943)</b>	<b>(39,727,695)</b>	<b>(942,583,638)</b>	<b>(709,153,040)</b>
<b>H. Tax Provision</b>		10.07.	<b>3,216,017</b>	<b>-</b>	<b>3,216,017</b>	<b>3,215,165</b>
<b>I. Net profit after Ta</b>			<b>(906,071,960)</b>	<b>(39,727,695)</b>	<b>(945,799,655)</b>	<b>(712,368,205)</b>

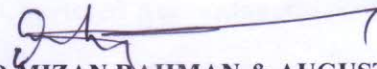
  
Managing Director

  
Director

  
Director

Subject to our separate report of even date

  
**DEWAN NAZRUL ISLAM & CO.**  
Chartered Accountants

  
**SHAFIQ MIZAN RAHMAN & AUGUSTINE**  
Chartered Accountants

Place: Dhaka  
Date: 19th December, 2019



**NORTH BENGAL SUGAR MILLS LTD.**  
GOPALPUR, NATORE  
Manufacturing Account  
For the year ended June 30, 2019


SL #	Particulars	Notes	30.06.2019	30.06.2018
			Taka	Taka
A.	Opening Work-in-Process		785,743	601,027
B.	<b>MATERIAL CONSUMED:</b>		707,356,744	550,365,585
	Cost of Direct Materials	25.01	685,627,562	532,497,010
	Other Production Materials	25.02	21,729,182	17,868,575
C.	<b>FACTORY OVERHEAD:</b>		305,217,441	255,593,877
	Salary and Wages (Permanent)	26.01	160,763,348	137,044,081
	Salary and Wages (Seasonal)	27.01	61,432,521	40,120,804
	Insurance	28.00	739,205	438,484
	Repair and Maintenance	28.00	41,531,490	41,542,407
	Power and Fuel	28.00	18,862,771	17,477,065
	Depreciation	28.00	15,620,518	13,404,260
	Other Factory Overhead	28.00	6,267,588	5,629,395
	Inventory Adjustment		-	(62,620)
D.	TOTAL ( A + B + C )		1,013,359,927	806,560,489
E.	CLOSING WORK IN PROCESS	15.02	654,220	785,743
	Cost of Production (D-E) Carried Forward to Trading, Profit & Loss Account		<u>1,012,705,707</u>	<u>805,774,746</u>


  
Managing Director

  
Director

  
Director

Subject to our separate report of even date

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
Chartered Accountants

Place: Dhaka  
Date: 19th December, 2019





**NORTH BENGAL SUGAR MILLS LTD.**  
GOPALPUR, NATORE  
Statement of Changes in Equity  
For the year ended June 30, 2019

Particulars	Share Capital Taka	Equity Fund Taka	Reserve & Surplus Taka	Grant & Loan Taka	Retained Earnings Taka			Total Taka
					Mills	Farm	Total	
Balance as at 1st July 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>(5,097,770,603)</b>	<b>(4,959,417,765)</b>
Balance as at 1st July 2017	2,200,000	2,890,424	33,105,246	100,187,514	(3,060,016,298)	(298,932,313)	(3,358,948,611)	(3,220,565,427)
Excess packet Sugar Selling Expenses For the Year 2016-2017					2,164,968	-	2,164,968	2,164,968
Net Loss For the Year 2018					(680,093,835)	(32,274,370)	(712,368,205)	(712,368,205)
Prior year adjustment				(30,346)	-	-	(30,346)	(30,346)
<b>Balance as at 30 June, 2018</b>	<b>2,200,000</b>	<b>2,890,424</b>	<b>33,105,246</b>	<b>100,157,168</b>	<b>(3,737,945,165)</b>	<b>(331,206,683)</b>	<b>(4,069,182,194)</b>	<b>(3,930,799,011)</b>

*[Signature]*  
Managing Director

*[Signature]*  
Director

*[Signature]*  
Director

Subject to our separate report of even date

**DEWAN NAZRUL ISLAM & CO.**  
Chartered Accountants  
Place: Dhaka  
Date: 19th December, 2019



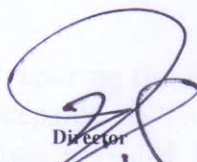
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Chartered Accountants

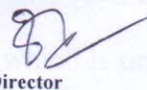


**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
**CASH FLOW STATEMENT**  
**For the year ended June 30, 2019**

Particulars	30.06.2019	30.06.2018
	Taka	Taka
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit/ (Loss) for the year	(945,799,655)	(712,368,205)
Prior Year Adjustment	(82,819,100)	2,164,968
Provision for Taxation	-	-
Provision for Interest on long term loan	2,427,220	1,077,595
Depreciation	18,572,720	16,105,146
<b>Opening Profit before Change in Working Capital</b>	<b>(1,007,618,815)</b>	<b>(693,020,496)</b>
<b>CHANGE IN WORKING CAPITAL:</b>		
Increase/ in Inventory	49,361,890	219,498,107
Increase/ in Sundry Debtors	16,021,561	17,170,598
Increase/ Decrease in Receivable from Inter-Project	(1,326,346)	107,249,826
Increase/ Decrease in Current A/C with Farm	-	-
Increase/ Decrease in Co-Generation & Eastablishment of sugar Refinery	(109,154)	(77,623)
Increase/ Decrease in Advance, Deposit & Prepayments	56,562,736	(15,963,049)
Increase/ Decrease in Deferred Exp. (Farm)	-	-
Increase/ Decrease in Current A/C with Farm	(36,846,298)	(28,300,543)
Increase/ Decrease in Liabilities	344,725,061	345,616,041
Increase/ Decrease in Provisions	(58,914,576)	(58,313,644)
Increase/ Decrease in Inter project Current Account	(14,395,788)	(98,624,158)
Increase/ Decrease in Amount due to BSFC	546,479,659	208,905,640
	<b>901,558,745</b>	<b>697,161,195</b>
<b>A) Net Cash flows from Operating Activities</b>	<b>(106,060,069)</b>	<b>4,140,699</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets	(15,104,818)	(38,099,216)
CO-Generation and Eastablishment of Sugar Refinery	-	-
Sale of Assets (FARM)	-	-
<b>B) Net Cash flows from Investing Activities</b>	<b>(15,104,818)</b>	<b>(38,099,216)</b>
<b>C. CASH FLOW FROM FINANCE ACTIVITIES:</b>		
Increase/ Decrease in Long Term Loan	(30,346)	(30,346)
Long Term Loan	169,458,444	13,842,905
<b>C) Net Cash flows from Finance Activities</b>	<b>169,428,098</b>	<b>13,812,559</b>
<b>Net Cash flows from Total Activities (A+B+C)</b>	<b>48,263,211</b>	<b>(20,145,958)</b>
Opening Cash and Bank Balance	6,413,354	26,559,313
<b>Closing Cash and Bank Balance</b>	<b>54,676,565</b>	<b>6,413,354</b>

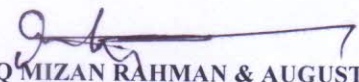
  
Managing Director

  
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Subject to our separate report of even date.

  
DEWAN NAZRUL ISLAM & CO.  
Chartered Accountants

  
SHAFIQ MIZAN RAHMAN & AUGUSTINE  
Chartered Accountants

Place: Dhaka  
Date: 19th December, 2019



**NORTH BENGAL SUGAR MILLS LTD.  
GOPALPUR, NATORE**

**Notes to the Financial Statements  
For the year ended on June 30, 2019.**

**1.00 GENERAL:**

**1.01 About 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.

**1.02 Nature of Business**

The company manufactures various spare parts specially sugar mills spares.

**1.03 Place of Business:**

The Registered Office of the Company is situated at North Bengal Sugar Mills (BD) Limited, Gopalpur, Nator.

The Factory of the Company is situated at Gopalpur, Nator.

**2.00 Basis of Financial Statements Preparation and Presentation:**

**2.01 Statement of Compliance**

The financial statements have been prepared in accordance with the International Accounting Standards (IASS) and International Financial Reporting Standards (IFRSS) as adopted by the Institute of Chartered Accountants of Bangladesh.

**2.02 Going Concern**

The financial statements of the company have been prepared on the assumption that the entity is a going concern and will continue its business for the foreseeable future. Hence it is assumed that the entity has neither intention nor need to liquidate or curtail materially the scale of its operation.

**2.03 Measurement Bases Used in Preparing the Financial Statements**

The financial statements have been prepared on "Historical Cost" convention basis, which is one of the most commonly adopted bases provided in "the framework for the preparation and presentation of financial statements" issued by the International Accounting Standard Committee (IASC).

**2.04 Functional and Presentation Currency**

The financial statements are expressed in Bangladeshi Taka. The figures of financial statements have been rounded off to the nearest Taka.



## 2.05 Components of the Financial Statements:

According to IAS -1 "presentation of the Financial Statements" the complete set of financial statement includes the following components

- a) Statement of Financial Position as at June 30, 2019.
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2019.
- c) Statement of Changes in Equity for the year ended June 30, 2019.
- d) Statement of Cash Flows for the year ended June 30,2019.
- e) Explanatory Notes to the Financial Statements for the year ended June 30, 2019.

## 2.06 Reporting Period

The financial period of the company covers 12 Months from 1st July 2018 to 30th June 2019.

## 2.07 Preparation and Presentation of Financial Statements of the Company

The Board of Directors of North Bengal Sugar Mills (BD) Limited is responsible for the preparation and presentation of financial statements of the Company.

## 3.00 Significant Policies:

### 3.01 Basis of Accounting:

The Company has adopted International Accounting Standard (IAS) as adopted by the Institute of Chartered Accountants (ICAB) and has prepared its accounts on a going concern basis under the Generally Accepted Accounting Principles on historical cost convention.

### 3.02 Property, Plants & Equipment and Depreciation:

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

### The Annual depreciation rates applicable to the principal categories are;

Building & Construction	5%
Water Installment	10%
Electrical Installment	10%
Plant & Machinery	7.50%
Lather Machine	10%
Furniture & fixture	6%
Office Equipment	10%
Transport & Vehicles	20%
Loose Tools & other Assets	10%
Sugercane Crusher	10%
Television	10%
Renwick Park& Resort	10%



### **3.03 Inventories:**

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 Trade and Other Receivables:**

These are carried at original amount considered good & collectable.

### **3.05 Cash and Cash Equivalents:**

According to IAS-7 "Statement of Cash Flows" Cash comprises of cash in hand and demand deposits. IAS 1 "Presentation of Financial Statement" provides that cash and cash equivalents are not restricted in use considered as cash and cash equivalents.

### **3.06 Creditors and Accruals:**

Liabilities are recognized for amounts to be paid in future for goods and service received whether or not billed by the supplier.

#### **a) Provident fund Scheme:**

The company maintains a contributory Provident Fund Scheme for its officers, Staff and Workers to which both the employees and the employer (Company) contribute @10% of basic pay.

#### **b) Gratuity Scheme:**

The Company maintains an unfunded Gratuity Scheme for its permanent employees and provision there against is made annually @25% of basic pay and such gratuity is calculated at the rate of last two month's basic salary/wages of the individual employee and no actuarial valuation has been done as per IAS 19 named "Employee Benefit".

#### **c) Welfare Profit Participation fund:**

The company has made a provision for Profit Participation fund for the year ended 2018. The company provided 5% of its net profit before tax after charging such expenses as workers Profit Participation in accordance with Bangladesh Labor (Amendment) act 2013.

### **3.07 Revenue Recognition:**

The company recognizes revenue when risk of ownership has been transferred to buyer, which satisfied all the condition for the revenue recognition as provide in IAS 18 "Revenue Recognition.

### **3.08 Board Meeting:**

Number of members in the Board of Directors of the Company is Seven (7) Board Meeting and Four (4) sub-committee meetings were held during the year to transact various businesses.



**NORTH BENGAL SUGAR MILLS LTD.**  
**GOPALPUR, NATORE**  
Notes to the Accounts  
For the year ended June 30, 2019

**3.09 REPOPRTING CURRENCY AND LEVEL OF PRECISION:**

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

Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
		Taka	Taka
<b>4.00 SHARE CAPITAL:</b>			
<b>4.01 <u>Authorized Capital:</u></b>			
	5,000,000 Ordinary Shares @ tk. 100.00 each	500,000,000	500,000,000
<b>4.02 <u>Issued, Subscribed and Paid Up Capital: Tk.22,000,000</u></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: Tk. 2,890,954</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: Tk. 33,105,246</b>			
	This is made up as follows:		
A.	<b>Mills: Tk. 29,749,889</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: Tk. 3,355,357</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 : Tk. 100,126,822</b>			
	This is made up as follows:		
	Mills:		
	BASIP	100,000,872	100,000,872
	Intensive Cane Development Scheme (ICDS) Phase - 02	125,950	156,296
	<b>Total:</b>	<b>100,126,822</b>	<b>100,157,168</b>
<b>8.00 GOVERNMENT FUND &amp; LOANS: Tk.322,795,608</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.)	141,943,718	131,785,274
	Govt. Operating Loan (5% Interest)	159,300,000	-
	Gratuity Loans Received From Govt.	7,042,890	7,042,890
	<b>Total</b>	<b>322,795,608</b>	<b>153,337,164</b>
<b>8.01 Cash Credit Loan (Blocked A/c.) Tk.141,943,718</b>			
	Opening Balance	131,785,274	516,384,134
	Add: Interest	12,794,444	47,715,631
		<b>144,579,718</b>	<b>564,099,765</b>
	Less: Payment during the year	2,636,000	100,000
	<b>Closing Balance</b>	<b>141,943,718</b>	<b>563,999,765</b>



Note	Particulars	Amount in Taka		
		30.06.2019	30.06.2018	
<b>9.00</b>	<b>Provision for Interest on Long Term Loans (DSL). Tk. 20,714,360</b>			
	B M R E (ADP Loan)	13,198,250	12,554,000	
	S.M.R.F.S. (60%)	1,405,050	1,333,200	
	Farm Modernisation Scheme	183,550	174,200	
	Govt. Operating Loan (5% Interest)	1,349,625	-	
	Gratuity Loans Received From Govt.	4,577,885	4,225,740	
	<b>Total</b>	<b>20,714,360</b>	<b>18,287,140</b>	
<b>10.00</b>	<b>LIABILITIES: 4,064,442,316</b>			
	<b>A. Mills:</b>			
	Agricultural Loan	Notes-10.01	3,359,437,043	3,103,974,674
	Liabilities for goods supply	Notes-10.02	75,694,617	68,095,750
	Liabilities for Expenses	Notes-10.03	43,271,459	55,839,008
	Liabilities for other Finance	Notes-10.04	151,621,178	113,760,867
	Trade Creditors	Notes-10.05	17,579,683	4,180,527
	Workers Profit Participation Fund	Notes-10.06	827,783	827,783
	Prov. For Taxation	Notes-10.07	14,669,745	11,453,729
	<b>Total (A)</b>		<b>3,663,101,508</b>	<b>3,358,132,336</b>
	<b>B. Farm</b>			
	NBSM Current A/C	19.00	386,387,798	349,541,501
	Liabilities for Expenses	10.03	11,848,298	9,184,906
	Liabilities for other finance	10.04	3,104,712	2,858,512
	Prov. For Leave pay & gratuity			
	<b>Total (B)</b>		<b>401,340,808</b>	<b>361,584,919</b>
	<b>Grand Total: (A+B)</b>		<b>4,064,442,316</b>	<b>3,719,717,255</b>
<b>10.01</b>	<b>Agricultural Loan: Tk. 3,359,437,043</b>			
	<b>Janata Bank, Iswardi, Br. Pabna</b>			
	Agricultural Loan: A/C NO. 35/ 2013-2014	10.01(a)	-	563,999,765
	Agricultural Loan: A/C NO. 000385/ 2014-2015	10.01 (b)	500,413,307	617,597,043
	Agricultural Loan: A/C NO. 000394/ 2015-2016	10.01 (c)	908,076,479	811,503,558
	Agricultural Loan: A/C NO. 000410/ 2016-2017	10.01(d)	1,056,534,757	1,110,874,308
	Agricultural Loan: A/C NO. 00043/ 2018-2019	10.01 (e)	894,412,500	-
	<b>Total</b>		<b>3,359,437,043</b>	<b>3,103,974,674</b>
<b>10.01 (a)</b>	<b>Agricultural Loan: A/C NO. 35/ 2013-2014</b>			
	Opening Balance		563,999,765	516,384,134
	Add: Interest		10,855,247	47,715,631
			<b>574,855,012</b>	<b>564,099,765</b>
	Less: Adjustment during the year		574,855,012	100,000
	<b>Closing Balance</b>		<b>-</b>	<b>563,999,765</b>
<b>10.01 (b)</b>	<b>Agricultural Loan: A/C NO. 38/ 2014-2015</b>			
	Opening Balance		617,597,043	566,083,449
	Add: Interest		54,416,264	51,513,594
			<b>672,013,307</b>	<b>617,597,043</b>
	Less: Adjustment during the year		171,600,000	-
	<b>Closing Balance</b>		<b>500,413,307</b>	<b>617,597,043</b>
<b>10.01 (c)</b>	<b>Agricultural Loan: A/C NO. 00039/ 2015-2016</b>			
	Opening Balance		811,503,558	822,566,713
	Add: Interest		100,117,909	75,936,845
			<b>911,621,467</b>	<b>898,503,558</b>
	Less: Adjustment during the year		3,544,988	87,000,000
	<b>Closing Balance</b>		<b>908,076,479</b>	<b>811,503,558</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
10.01 (d)	<b>Agricultural Loan: A/C NO. 00041/ 2016-2017</b>		
	Opening Balance	1,110,874,308	1,018,216,598
	Add: Interest	105,660,449	92,657,710
		<b>1,216,534,757</b>	<b>1,110,874,308</b>
	Less: Adjustment during the year	160,000,000	-
	<b>Closing Balance</b>	<b>1,056,534,757</b>	<b>1,110,874,308</b>
10.01 (e)	<b>Agricultural Loan: A/C NO. 00043/ 2018-2019</b>		
	Opening Balance	850,000,000	-
	Add: Interest	44,412,500	-
		<b>894,412,500</b>	-
	Less: Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>894,412,500</b>	-
10.02.	<b>Liabilities for goods supply: Tk.75,694,616.75</b>		
	Abdus Salam & Sons GPL, Nator, 111	-	96,810
	ACI Formulation Ltd, Gazipur, Dhaka 111	4,746,750	651,750
	ACI Ltd, ACI Center, Teigong, Dhaka 111	605,000	480,000
	Akther Hossen Kesobpur Gopalpur 111	34,905	-
	Asha Tools 111	1,630	1,630
	Asian Gute Limited Dhaka, 111	150,000	150,000
	Asian Telink International Grop Ltd. 111	-	-
	B.A.D.C Terokhadia, Rajshahi, 111	-	148,480
	Balal Store, Gopalpur, Natore, 111	16,150	16,150
	Bangladesh Eng. Workshop Natore 111	19,884	216,190
	Bismillah Store Pabna 111	38,850	-
	B.I.T.A.C Bogra 111	1,125,351	874,136
	B.I.T.A.C Dhaka 111	159,400	159,400
	B.I.T.A.C Kulana 111	317,300	523,390
	Body Bilders Ltd Sarkular Roar Dhaka 11	150,000	150,000
	Bonolota Hardware Store Ishordi Pabna 111	-	4,150
	Classic Foils Ltd Navapaltan Dhaka 111	1,327,513	208,500
	Coeona Sarvices Ltd Navapaltan Dhaka 111	-	-
	Electropad Engering Bonosri Rampura Dhaka 111	-	767,000
	Eletek House-42 Dhaka, 111	101,278	101,278
	Estern Enterprise Pabna 111	7,660	7,660
	Fine Perfarators New Deli India 111	-	-
	Foweett Chsisti Hydraulics Ltd 111	54,755	54,755
	F Rahaman Enterprise Nowabpur Dhaka 111	-	11,050
	F. Rahman Enterprise, Dhaka, 111	13,834	164,408
	F. Rahman Trading 111	125,483	125,483
	General Hardware, Pabna, 111	5,650	5,650
	Giash Enterprise 111	42,070	42,070
	Hakim Enterpriess Gopalpur Ralwaget Natore 111	-	73,000
	Hamko Corporation, Brance Rajshahi 111	-	649,730
	Haque Motors, Dhaka 111	420,446	269,132
	H Mills Mechinary Dhaka 111	327,907	-
	Hazi Traders Rajapur Bazar Natore 111	-	16,640
	H.R. Traders, Nobabpur Rood, Dhaka 111	-	73,734
	Imam Enterprise, Gopalpur Natore 111	94,193	35,420
	Ismail Hossen Mollah, A.M (Fac) 111	-	21,010
	Jackel Enginiring Workshop 111	-	-
	Jamuna Fertilizer Co. Ltd, Jamalpur 111	17,850,000	9,450,000
	Janota Hardware Store Ishordi Pabna 111	-	30,050
	JTZ Engineering Tolarbug Dhaka 111	99,540	99,540
	Jtz Engnering & Trading En, Dhaka 111	1,041,860	194,860
	Jumman & Brothers, Dhaka 111	1,104	1,104
	Khakon Mechinary Gopalpur Bazar 111	-	-
	Khulna Ship Yeard Ltd, Khulna, 111	201,600	201,600
	Link Net Enginerinnng & Tecnilogis Dhaka 111	26,750	-
	M A International North Brock Hol Rod Dhaka 111	-	259,600
	Mahamuda Enterprise Malibag Dhaka 111	-	-
	Mahir International Hatkhola Dhaka 111	-	89,880
	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	92,740	186,885





Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Mezba Engineering, Khatugong Chattogram 111	-	1,294,000
	Milonars Pamp Ltd, Motijhil, Daka, 111	66,935	66,935
	Milon Chemical Armantola Dhaka 111	-	216,480
	Mitu International, Nowabpur Dhaka 111	4,150	132,683
	Mizanur Rahman, Supper (Civil) 111	1,900	1,900
	Moazem Raber & Plastic, Dhaka, 111	6,900	6,900
	Modern Traders, Raiarbazar, Dhaka, 111	160,000	160,000
	Mohashin Agro Farm Bonpara Natore 111	-	28,000
	Mony Enterprise Pabna 111	2,367	2,367
	National Tubes Ltd. Dhaka, 111	-	901,695
	Natore Town Press, 111	51,520	51,520
	Nocon Ltd, Bonani, Dhaka, 111	2,938,325	5,588,000
	Noor Electric Pabna 111	11,850	11,850
	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 Electric Co. Dhaka 111	5,647	5,647
	Paradish Carbon Industries Ltd Ctg 111	44,820	44,820
	Parul Construction, 111	252,521	863,560
	Prime Power House Mirpur Dhaka 111	119,425	42,775
	Progrative Engineering Corporetion Dhaka 111	575,858	-
	Prosititive Manufacturing Pamps Ltd 111	-	-
	Raful and Songs Paksi Ishwerdi Pabna 11	-	498,920
	Rahim Afroz Distribution, Ltd Dhaka,111	112,350	112,350
	Rahman Enterprise Dhaka 111	9,045	9,045
	Rahman & Sons Gopalpur, 111	113,588	343,774
	Rahman Trading International, 111	41,250	41,250
	Raient Engring, Utra Dhaka, 111	490,000	490,000
	Ranar Auntu Mobiles Ltd Dhaka 111	75,000	-
	Reazul Islam, DM (Trans), 111	10,912	-
	Rai Treaders, Bhadipur, Natore 111	-	61,780
	Rangs Motore Ltd Teigon Dhaka 111	-	3,412,890
	Renwick, Jagneswar & Co,(B D )Ltd. 111	3,919,600	3,919,600
	Roione Enterprise, Bahadipur.Gopalpur, 111	-	236,000
	Rokonuzaman Clark (Meca), 111	620	43,225
	Roton Kumar Hal Sae, 111	12,335	12,335
	S.A Enterprise, Dhaka 111	31,692	31,692
	Sathi Scientific Store Dhaka, 111	-	75,976
	Shafiqul Islam, AM(Ac), 111	-	1,910
	Shamsuddin Ahamed & Sons, 111	-	64,300
	Shanta Engnieering, Pabna 111	6,320	6,320
	Shohel Limes, Moulavi Bazar, Dhaka, 111	-	1,698,604
	Shomor Kumar Mondol, 111	6,000	6,000
	Skatos Kalo International Ltd 111	-	-
	S.N.S. Agrotac House,Dhaka 111	17,280	17,280
	Sriram & Company India 111	-	-
	Star Enterprise, Ishodi, Pabna, 111	157,936	273,039
	Stem & Newmetic Store, Dhaka 111	160,636	1,600
	Sumi Hardware & Glass House 111	-	-
	Suvo Enterprise 111	16,800	16,800
	Ta-Sin Enterprise, Sunamgonj, 111	334,413	334,414
	Taz Enterprise, Station Road, Natore,111	865	865
	Tofazzal Hosain, Cent.Mat(Che), 111	3,030	3,030
	Trade Chemical, Raiarbag Dhaka, 111	-	-
	Trade Venter Ltd Dhaka 111	110,774	110,774
	TSP Complex, Chittagong, 111	36,240,000	30,000,000
	Unic Bearing Sacpo 111	47,760	-
	Zahir Uddin SACPO 111	7,800	-
	Zaman Nahid Rahan DM(Ele) 111	2,950	12,880
	<b>Total</b>	<b>75,694,617</b>	<b>68,095,750</b>

**10.03 Liability for Expenses: 5,119,757**

**(a) Mills:**

Unpaid Sugarcane Price	518,414	988,280
Education Cess Accounts	4,368,596	3,709,500
Provision for BSTI Marking Fee	1,533,816	894,416
Road Development Cess	59,367	59,367
Outstanding Liabilities	36,591,267	50,037,446
Provision for Audit Fee	200,000	150,000
<b>Total Mills</b>	<b>43,271,459</b>	<b>55,839,008</b>

Notes-10.03 (i)



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	<b>(b) Farm:</b>		
	W/Wage Daily, June'19 paid in July'19	9,788,595	7,134,398
	Officer & Staff Salary of June'19 Paid In July'19	2,059,703	2,009,627
	Mr. Razzak Th, cane T. Bouns	-	12,137
	Mr. kajam T. Bouns	-	28,744
	<b>Total Farm</b>	<b>11,848,298</b>	<b>9,184,906</b>
	<b>Total ( a+b)</b>	<b>55,119,757</b>	<b>65,023,914</b>

10.03 (i) Outstanding Liabilities :

Amount of Audit Fees  
Amount deducted from various person at the  
time of final settlement due to Audit objections

Year of origin

	Year of origin	30.06.2019	30.06.2018
	2013-2014	-	-
	2003-2004	-	202,846
	2004-2005	258,254	258,254
	2005-2006	734,651	734,651
	2006-2007	508,211	508,211
	2007-2008	852,554	852,554
	2008-2009	1,144,190	1,144,190
	2009-2010	96,423	96,423
	2010-2011	2,048,397	2,048,397
	2011-2012	662,564	662,564
	2012-2013	419,927	419,927
	2013-2014	-	1,053,206
	2012-2013	2,331,450	2,331,450
	30-06-2014	554	554
	2013-2014	3,888,801	3,888,801
	2012-2013	304	304
	2013-2014	18,078	18,078
	2013-2014	5,000	5,000
	2013-2014	-	-
	30-06-2104	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
	30-6-2014	6,616,350	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	3,186,000
	2015-2016	2,000	2,000
	2015-2016	923,900	923,900
	2015-2016	353,035	353,035
	2015-2016	-	3,277,635
	2015-2016	2,718,550	2,718,550
	2015-2016	605	605
	2015-2016	1,474	1,474
	2015-2016	-	-
	2015-2016	149,817	149,817
	2015-2016	-	1,223,527
	2015-2016	-	-
	2015-2016	522,150	522,150
	2014-2015	-	-
	2014-2015	-	-
	2014-2015	-	-
	2016-2017	-	-
	2016-2017	-	5,411,417
	2016-2017	1,000	1,000
	2017-2018	289,364	289,364
	2017-2018	10,100	10,100



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	40100(Construction Material)	68,908	68,908
	60300/A(Trnsporting Bonus Against Cane Carage)	194,681	194,681
	60300/A(Trnsporting Bonus Against Cane Carage)	131,253	131,253
	40900/6(Domistric Equipments.)	21,812	21,812
	86300(Stacking & Loading Paid to Outsiders)	61,592	61,592
	65400(Repair & Maintenance Other)	307,100	307,100
	60300/A(Trnsporting Bonus Against Cane Carage)	36,630	36,630
	65400(Repair & Maintenance Other)	1,400	1,400
	20100(Gratuety)	-	1,085,760
	48000(Farm Accounts)	84,681	84,681
	76300(Entertainments)	11,875	11,875
	81100(Directors Remuneration Exp.)	61,120	61,120
	76300(Entertainments)	23,802	23,802
	72200(Cane Development Expenses)	-	15,245
	Abdus Selim, GM(Agro), Cane, Exp	40,368	40,368
	Sentu Mia, Far.Labar(Fac) Ta/Da	1,891	1,891
	108M(Rokibur Rahman SACDO Cvcle/Motocycle)	53,567	53,567
	19700(Liabilities To Project "BSFIC")	-	876,643
	62200(Sports & Games)	6,000	6,000
	65400(Repair & Maintenance Other)	180,100	480,000
	2018-2019	-	-
<b>Total</b>		<b>36,591,267</b>	<b>50,037,446</b>

10.04

Liabilities for other Finance:

A. Mills

0.05 Paisa Chasi Welfare Fand (19113/60)	73,226	73,226
Factory Welfare Fand (19113/48)	101,808	101,808
Fare Wel Subscription (19113/43)	20,093	20,093
Garrage Club (19113/50)	3,099	3,099
Gopalpur Ikhuchasi CandrioSamabve Samity (19113/32)	1,796	1,796
Group Insurance (19113/31)	-	1,229,220
Income Tax (19113/45)	9,947,889	8,703,845
N.B.S.M. Growers Welfare Fand (19113/36(A))	4,699	14,699
NBSM High School (19113/1)	1,336,847	1,180,111
N.B.S.M. Hindu Kallayan Trast (19113/41)	32,425	30,385
N.B.S.M. Ikhuchasi Welfare Fand (19113/36)	53,244	63,244
N.B.S.M. Mosque Fund (19113/24)	220,760	104,181
N.B.S.M. Officer Association (19113/25)	(602)	3,788
N.B.S.M. Officer Welfare Fund (19113/62)	306,172	516,571
N.B.S.M. Road Development Cess (RDC) (19113/64)	-	800,000
N.B.S.M. Road Development Fund (RDF) (19113/34)	212,014	4,314,014
N.B.S.M. Staff Clube (19113/4)	113,843	103,664
N.B.S.M. Welfare Fund (19113/17)	(1,176,633)	1,025,065
N.B.S.M. Welfare Fund (W.P.P.F.) (19113/47)	1,654,075	400,000
N.B.S.M. Workers Club (19113/6)	21,020	21,020
Save Environments Search Charge 1% (19113/46)	759,463	858,536
Source Tax for Sugar(Defence & Other) (19113/61)	(2,843,542)	1,699,883
Subsidy Cane Growers (S.T.P) A/c. (19113/56)	9,523	9,523
Vat A/c. (19113/55)	22,386,207	132,750,179.8
Bangladesh Chinikal Karmochari Union	(629,778)	-
" Officer's Club	(43,194)	-
" Ladies Club A/C	4,601	-
Revenue Stamp	32,590	-
Salary Income Tax	5,815	-
Project Grant (Capital Grant)	3,600,000	-
Products & Services Support Fund A/C	156,500	-
	<b>36,363,956</b>	<b>34,552,787</b>
Security & Other Deposits	6,218,767	5,647,744
Salary & Wages payable	24,099,537	18,799,741
NBSM Provident Fund	68,406,659	54,760,594
	<b>98,724,964</b>	<b>79,208,080</b>
<b>Total Mills</b>	<b>135,088,919</b>	<b>113,760,867</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	<b>B. Farms</b>		
	Sundry Creditors	247,154	307,038
	Creditors Vat	1,550,684	1,550,175
	Creditors I.T	533,894	530,724
	Creditors Revenue	745,785	282,480
	Security & Other Deposits	27,195	188,095
	<b>Total Farm</b>	<b>3,104,712</b>	<b>2,858,512</b>
	<b>Total (A+B)</b>	<b>138,193,631</b>	<b>116,619,379</b>

10.04(i) **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 & Oth Dep	9,065	9,065
Abdus Samad & Brothers. Sec (Sug) (563)	8,900	8,900
Abid Haider. Sec (Sug) (542)	8,700	8,700
ABM Water Com. Chelet Sec & Other	346,250	
Abue Naim. Cashier(S) G - 2 Sec (851)	45,584	50,000
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
A. Khaleque. Sirajgong Sec (Sug) (510)	6,530	6,530
Alamgir Traders. Gopalpur Bazar. Sec & Oth	3,375	3,375
Ali Enterprise. Sec & Oth Dep	55,872	55,872
Alim Uddin & Sons. Sec (Sug) (502)	8,460	8,460
Amir Engeniring. Workshop. Sec & Oth	10,000	10,000
Anchar Nprint Industres Pvt. Ltd. Sec	6,000	6,000
Anowara Traders. Gopalpur. Sec & Others	601,065	1,065
Arif Hossain (Siddque Ali) Sec & Oth.	2,000	2,000
A Salam Traders. Pabna. Sec (Sug) (540)	8,460	8,460
A. Satter Bhuiyan. Sec (Sug) (509)	8,360	8,360
Aser Uddin Pk. Sec (Sug) (503)	8,660	8,660
Asgar Hossai Dorikharbona Raj Sec & Other	-	224,156
Ashraful Islam. Sec & Oth. Tikpur. Goripur	4,200	4,200
Aslam Hossen Islampur Sec & Oth Dep	27,000	27,000
Atahar Hossain. Sec (Sug) (523)	4,200	4,200
Ataur Rahoman. Sec (Sug) (504)	10,000	10,000
Avub Ali(Can Loading)Raksa.Lalpur.Sec&Oth	5,600	5,600
Azam & Sons. Goramara. Rai Shahi. Sec & Oth	22,949	439,068
Azizul Haque. Sec (Sug) (524)	4,000	4,000
Ballal Hossen. Sec & Oth. Kazipara. Lalpur	-	-
Bangladesh Eng. Workshop. Sec	23,806	23,806
Bangladesh Industries Workshop. Sec	27,220	27,220
Bijoy Traders & Corporation Modhobari Sec & Oth	275,665	-
Bisharat Ali. Sec (Sug) (537)	8,210	8,210
Bokul & Sons. Sec (Sug) (551)	8,760	8,760
CIAT Engineering Ltd Badda Dhaka Sec & Oth	-	15,000
City Press. Sec & Oth Dep	10,000	10,000
Datta & Brother. Sec (Sug) (516)	8,760	8,760
Daulat Ali. Pabna. Sec (Sug) (536)	8,460	8,460
Dev 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	4,000	-
Excel Resorce Ltd.	39,320	39,320
Fair Traders. Sec & Oth Dep	16,768	16,768
Fajle Rabbi Khachru. Sec (Sug) (512)	8,360	8,360
Farhad Motor Repairing Works Sec & Other	-	-
Ferdowasara Begum. Sec (Sug) (548)	8,440	8,440
Feroza Begum. Sec (Sug) (558)	8,900	8,900
F. Rahman Enterprise. Sec & Oth Dep	18,901	18,901
Friends Petroleum Agency. Sec & Oth Dep	50,000	50,000
Gopi Nath Rav. Sec (Sug) (518)	8,760	8,760
Hamko Corporation. Sec	-	50,280
Haque Motors. Sec & Oth Dep	16,078	16,078



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Hasan Masud, Sec Cashier (S) G-2 Sec. (852)	50,000	50,000
	Helal Store, Sec (Sug) (555)	8,460	8,460
	I.A. Rubber Industries, Sec & Oth Dep	12,637	12,637
	Idris Ali Bish, Sec (Sug) (530)	8,460	8,460
	Imam Enterprise, Sec & Oth Dep	139,764	195,148
	Isma Constraction,Sec&Oth.Gop.Natore	6,025	6,025
	Israt Jahan, Sec (Sug) (559)	8,900	8,900
	Jahurul Islam, Sec (Sug) (514)	8,360	8,360
	Jamal Uddin Sarker, Sec	10,000	10,000
	Jaman Enterprise, Sec	20,057	20,057
	Janata Store, Sec (Sug) (531)	8,460	8,460
	Joint Traders, Sec.	17,867	17,867
	Jumman & Brothers, Dhaka, Sec Oth	36,987	36,987
	Kashim Enterprise, Sec.	8,790	8,790
	Khan Traders, Sec & Oth Dep	2,956	2,956
	Khariul,Mazgram,Sec.&Oth.	3,600	3,600
	Laboni, Plastic, Sec	19,520	19,520
	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	-
	Mansur Trading, Sec (Sug) (521)	10,000	10,000
	Masud Traders, Sec (Sug) (508)	8,460	8,460
	M.B Traders Gopalpur, Nator, Sec	9,159	9,159
	M. Construction, Chndivita, Nator, Sec	3,582	3,582
	Mezba Engineering Chittagong, Sec & Other	716,858	473,200
	Mihad Enterprize	710	710
	Milon Store, Sec (Sug) (549)	8,860	8,860
	Mirzad Ali, Cashier.G - 1 Sec & Oth Dep (853)	1,000	1,000
	Mitu International, Dhaka Sec & Oth.	1,278	1,278
	Moazam Raber & Plastic, Dhaka,Sec & Oth.	1,264	-
	Mofazzul Hossain, Sec (Sug) (515)	4,000	4,000
	Mohidul Islam(Modhu)	1,000	1,000
	Momtaz Uddin Mondol, Sce & Oth	39,021	39,021
	Monowara Begum, Sec (Sug) (513)	8,460	8,460
	Monowarul Islam, Sec (Sug) (527)	4,000	4,000
	Motin Repiaring Workshop	20,600	20,600
	Mukul & Sons, Sec (Sug) (550)	8,760	8,760
	Musa Traders, Sec (Sug) (564)	8,900	8,900
	Najir Uddin & Co, Sec (Sug) (538)	7,860	7,860
	Nashir Uddin Bhuya,Sec&Oth..Gop.Natore.	2,300	2,300
	Nasir Store, Sec (Sug) (501)	8,460	8,460
	Natore Town Press, Sec & Oth Dep	30,840	30,840
	Nator Printing Press, Sec & Oth Dep	9,155	9,155
	New Khan Traders, Sec (Sug) (543)	4,000	4,000
	New Palash Traders, Sec (Sug) (556)	8,760	8,760
	New Safty Security, Dhaka,Sec & Oth	200,500	200,500
	New Shahin Print & Com, Sce&Oth	8,000	8,000
	Nidhir Kumar, Cashier(S) G - 2 Sce (854)	-	-
	Padda Electric Co., Sec	15,000	15,000
	Popular Press, Sec & Oth Dep	20,000	20,000
	Pranto Traders Ishourdi Pabna Sec & Oth	-	470,805
	ProgrativeEngineering Corporetion Dhaka Sec & Oth	70,230	-
	Rafique Azad, Cashier (S) G - 2 Sec (860)	1,000	1,000
	Rahaman Chemical Works,Bazpara,Jessore. Sec & Oth	2,600	2,600
	Rahim Afroz BD Ltd, Sec	39,153	39,153
	Rahman & Son's Sec & Oth Dep	195,126	195,126
	Raiant Industrise, Sec	100,000	100,000
	Rai Treaders, Bhadipur, Natore, Sec& Oth	35,027	70,211
	Raivant Engineering, Sec	318,850	318,850
	Ray Traders: Gopalpur, Natore,Sec.	242,512	242,512
	Reliable Motors, Sec & Oth Dep	800	800
	Rezaul Karim Reza, Gopalpur,Sec & Oth	15,000	25,000
	Rojone Enterprise, Bahadipur,Gopalpur, Sec.	16,482	16,482
	Rony Enterprise, Gopalpur Sec & Oth Dep	4,000	4,000
	Rony Enterprise, Iswordi Oth Dep	6,834	6,834
	Roton Dikadar Majgram, Sec & Oth	7,000	7,000
	Rozoni Engineering, Natore Sec	1,734	1,734
	Rupali Store, Sec (Sug) (519)	4,000	4,000



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Sabir Trading, Sec	3,000	3,000
	Sadek Ali (Late Tofazzul) Bhubanipur Sec&Oth.	1,000	1,000
	Sadek Trading International.Sec&Oth	7,900	7,900
	Saifuddin.K.Gpl.Sec&Oth.	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 & Oth Dep	13,628	13,628
	Sarwar Hossain, Sec (Sug) (533)	4,000	4,000
	S & Brothers Sec.	8,000	8,000
	S.B.Traders. Natore. Sec & Oth Dep	47,558	47,558
	S.Construction. Sec.	20,000	20,000
	S.D Construction, Sec	5,000	5,000
	Sekender Ali & Brathers, Sec (Sug) (522)	8,460	8,460
	Shaheen Motor Rep. Work, Ishordi Pabna, Sec & Oth	7,535	7,535
	Shahid Miah, Sec (Sug) (562)	8,900	8,900
	Shahin Ali Kazipara Durduria Cane Loding Sec & Oth	-	-
	Shahin Mechanical & Eng Workshop, Sec & Oth	4,110	4,110
	Shajahan Ali, Sec (565)	9,900	9,900
	Shajan Ali, Sec (Sug) (529)	8,310	8,310
	Shakhawat Hossen, Sec (Sug) (517)	8,660	8,660
	Shamim Enterprise, Sec (Sug) (552)	8,900	8,900
	Shammi Enterprise, Sec & Oth Dep	30,250	30,250
	Shamsar Ali, Sec (Sug) (557)	8,660	8,660
	Shamsuddin Ahamed & Sons, Sec	426,329	505,530
	Shamsul Haque .Ex. Cashier.G-1 Sec (861)	500	500
	Shanta Engineering Works, Ishordi, Sec & Oth Dep	29,397	29,397
	Shaved 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&Oth	1,250	1,250
	Shohidul Islam, Cashier(S) G - 2 Sec (856)	50,000	50,000
	Shomor Kumar Sarkar Sec & Oth	3,500	3,500
	Shoriful Islam, Bhahadippur, Sec & Oth	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 & Oth	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 Rav, Contractor, Sec & Oth Dep	6,748	6,748
	Sonalv Traders, Sec (Sug) (525)	8,260	8,260
	Sozib Printing Press, Sec & Oth Dep	240	240
	Star Enterprise, Sec	16,000	16,000
	Sujan Gouripur, Lalpur, Nator, Sec & Oth.	15,000	-
	Titas Refractories, Sec	5,624	5,624
	Topan Kumar Vadra, Sec	9,040	9,040
	Towhidi Traders, Sec (Sug) (546)	8,560	8,560
	Trov 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 & Oth. Kustia	33,015	33,015
	Youth Power Engineering & Control Sec& Other	28,500	-
	Zabul Hosain, Baura, Sec & Oter Dep	12,600	12,600
	Zahangir Enterprise, Sec & Oth Dep	5,259	5,259
	Zahid Traders Gopalpur.Natore Sec & Oth.	197	197
	Zahir Uddin, Sec (Sug) (545)	4,000	4,000
	Ziaul Haque Riad, Sec & Oth.	335,000	-
	<b>Total</b>	<b>6,218,767</b>	<b>5,647,744</b>

DU.05.

**Trade Creditors:**

Opening Balance  
Add: Addition during the Year

Less: Issued during the Year  
Closing Balance

4,180,527	3,486,000
489,659,296	548,401,780
<b>493,839,823</b>	<b>551,887,780</b>
476,260,140	547,707,253
<b>17,579,683</b>	<b>4,180,527</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
10.06.	<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>
10.07.	<b>Provision for Taxation:</b>		
	Opening Balance	11,453,729	8,238,564
	Add: Addition during the Year	3,216,017	3,215,165
	Less: Adjustment during the Year	14,669,745	11,453,729
	<b>Closing Balance</b>	<b>14,669,745</b>	<b>11,453,729</b>
11.00	<b>Provision for Leave Pay and Gratuity: Tk.375,325,143</b>		
	<b>(a) Mills:</b>		
	Opening Balance	387,421,309	443,557,108
	Add: 25% of Basic Salaries & wages provided for the year	76,110,673	100,482,067
	Less: Payment during the year	463,531,982	343,075,041
	<b>Closing Balance</b>	<b>135,874,966</b>	<b>44,346,268</b>
	<b>(b) Farms:</b>		
	Opening Balance	46,818,410	48,996,255
	Add: 25% of Basic Salaries & wages provided for the year	2,431,218	2,537,007
	Less: Payment during the year	49,249,628	51,533,262
	Add: Gratuity Prov for new pay com:2015	1,581,501	4,714,852
	<b>Closing Balance</b>	<b>47,668,127</b>	<b>46,818,410</b>
	<b>Total (a+b)</b>	<b>375,325,143</b>	<b>434,239,719</b>
12.00	<b>Inter Project Current A/C. Tk.13,369,178</b>		
	Carew & Com.(B.D.) Ltd.	-	33,643
	Joipurhat Sugar Mills Ltd.	2,291,303	1,962,572
	Kushtia Sugar Mills Ltd.	-	-
	Rajshahi Sugar Mills Ltd.	-	-
	Renwick, Jagneswar & Co.(B D )Ltd.	11,077,875	25,768,750
	<b>Total</b>	<b>13,369,178</b>	<b>27,764,966</b>
	<b>N:B: Two joint Recocilation have been Completed during this year.</b>		
13.00	<b>Liability for BSFIC Current A/C. Tk. 1,357,965,233</b>		
	<b>Total</b>	<b>1,357,965,233</b>	<b>811,485,574</b>
14.00	<b>Property, Plant and Equipment. Tk.2,543,897</b>		
	<b>(a) Mills:</b>		
	<b>Cost</b>		
	Opening Balance	517,538,481	483,037,265
	Add: Addition during the year	15,104,818	34,501,216
	Less: Sales/Adjustment/Written off during the year	-	-
	<b>Balance as on 30 June</b>	<b>532,643,299</b>	<b>517,538,481</b>
	<b>Depreciation</b>		
	<b>Balance as on 01 July</b>	<b>424,487,840</b>	<b>410,419,244</b>
	Add: Charged during the year	16,536,172	14,068,596.11
	Less: Adjustment/Written Off	-	-
	<b>Balance as on 30 June</b>	<b>441,024,012</b>	<b>424,487,840</b>
	<b>WDV</b>	<b>91,619,287</b>	<b>93,050,641</b>
	<b>Detailes have been shown in annexure-A</b>		
	<b>(b) Farms:</b>		
	<b>Cost</b>		
	Opening Balance	48,880,948	45,282,948
	Add: Addition during the year	-	3,598,000
	Less: Sales/Adjustment/Written off during the year	-	-
	<b>Balance as on 30 June</b>	<b>48,880,948</b>	<b>48,880,948</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	<b>Depreciation</b>		
	Balance as on 01 July	44,300,503	42,263,953
	Add: Charged during the year	2,036,548	2,036,550
	Less: Adjustment/Written Off	-	-
	<b>Balance as on 30 June</b>	<b>46,337,051</b>	<b>44,300,503</b>
	<b>WDV</b>	<b>2,543,897</b>	<b>4,580,445</b>

15.00 Inventories. Tk.34,448,917

	Mills		Farms	
	M.Ton	Rate Per M.Ton	Amount in Taka	As at 30.06.18
Stock of Finished Goods (Note-15.01)	275,211,330	-	275,211,330	325,857,220
Work-in- Process (Note- 15.02)	654,220	72,100,713	72,754,933	72,308,894
Stock of stores and spares (Note-15.03)	63,068,363	2,274,395	65,342,758	64,672,518
Store in Transit (Note-15.04)	5,515,004	-	5,515,004	5,347,285
<b>Total:</b>	<b>344,448,917</b>	<b>74,375,108</b>	<b>418,824,026</b>	<b>468,185,916</b>

15.01 Stock of Finished Goods: Tk.275,211,330

Particulars	As at 30.06.19			As at 30.06.18
	M.Ton	Rate Per M.Ton	Amount in Taka	
Sugar	4,354	50,000	217,696,500	226,526,500
Molasses	6,055	9,499	57,514,830	99,330,720
<b>Total</b>			<b>275,211,330</b>	<b>325,857,220</b>

15.02 Work in process: Tk. 72,754,933

Mills	15.02/(a)	654,220	785,743
Farms	15.02/(b)	72,100,713	71,523,151
<b>Total</b>		<b>72,754,933</b>	<b>72,308,894</b>

15.02/(a) Work-in- Process (Mills).tk. 654,220

Opening Balance as at 1 July	785,743	601,027
Add: Cost during the year	1,012,574,184	805,959,462
	<b>1,013,359,927</b>	<b>806,560,489</b>
Less: Cost of Production during the year Carried Forward to Trading, Profit & Balance as on 30, June	1,012,705,707	805,774,746
	<b>654,220</b>	<b>785,743</b>

15.02/(b) Work-in- Process (Farms). Tk. 72,,100,713

Opening Balance as at 1 July	71,523,151	73,469,127
Add: Cost during the year	104,722,992	93,469,990
	<b>176,246,143</b>	<b>166,939,117</b>
Less: Cost of Production during the year Carried Forward to Trading, Profit & Balance as on 30, June ,2019	104,145,430	95,415,966
	<b>72,100,713</b>	<b>71,523,151</b>

15.03 Stock of stores and spares. Tk.65,342,758  
(a) Mills

Construction Materials	699,431	777,923
Fuel & Lubricants	3,387,215	1,667,955
Production Materials	1,930,899	1,760,756
Loose Tools	741,102	757,525
Mechanical Equipments	25,724,728	26,044,911
Central Store	119,450	119,450
Transport Spare Parts	10,314,745	10,282,799
Electrical Spare Parts	1,284,295	1,500,887
Stationary & Printing	144,895	174,333
Iron, Steel & Non Ferrous	1,879,974	1,515,367
Pipe, Tubes & Fittings	2,862,111	1,737,804
Refractors	2,123,797	2,211,039
Paints & Varnishes	127,277	9,447
General Hardware	299,463	202,992
Domestic Equipment	289,063	537,705





Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Cord, Rope & chains	385,475	271,527
	Packing, Gasket & Inst. Materials	737,454	685,888
	Miscellaneous	1,936,304	1,174,527
		<b>54,987,678</b>	<b>51,432,832</b>
	Non Judicial Stamps	395,011	9,967,816
	Fertilizer & Chemicals	7,685,675	178,711
	<b>Total</b>	<b>8,080,686</b>	<b>10,146,527</b>
		<b>63,068,363</b>	<b>61,579,359</b>
<b>(b) Farms</b>			
	Construction Materials	51,010	136,410
	Fuel & Lubricants	183,742	263,312
	Fertilizer	995,940	2,184,183
	Chemicals	1,005,218	489,766
	Miscellaneous Products	38,485	19,488
	<b>Total</b>	<b>2,274,395</b>	<b>3,093,159</b>
	<b>Grand Total (a+b)</b>	<b>65,342,758</b>	<b>64,672,518</b>

15.04 Store in Transit . Tk.28,363,276

Details	Contact No	Date
<u>Mills:</u>		
Nickle Cromium Wire	279	09.01.1980
Continuous Clarifier	2644	-
-	2661	08.08.2010
Chemical dosing pump	2663	16.08.2010
Cromium plated nickle scren	2667	02.10.2011
Backing Scrin of Sentifugal	2680	29.01.2012
Special Electrode	3481(F)	25.06.2012
-	2700	21.07.2013
-	2704	-
-	2707	-
-	2708	10.09.2014
-	2709	21.09.2014
Diesel Generator Rectified	-	-
-	2760	09.12.2018
-	2761	16.09.2018
-	2720	29.07.2015
-	2759	06.09.2018
-	2758	07.08.2018
-	2745	21.08.2018
-	2756	07.08.2018
-	2757	07.08.2018
-	2741	18.07.2017
Rotore Shaft Assembly	2745	27.08.2017
Stainless Steel and	2747	10.09.2017
	2754	15.05.2018
	3528/448	25.04.2018
<b>Total</b>		

726,446	726,446
75,223	75,223
146,439	146,439
39,843	39,843
180,440	180,440
313,323	313,323
-	-
130,689	130,689
-	1,852,238
8,053	8,053
281,097	281,097
-	-
-	-
364,679	-
389,514	-
5,963	5,963
263,945	-
84,731	-
402,923	-
938,629	-
52,315	-
8,774	8,774
-	1,468,509
-	105,656
985,878	4,002
116,099	589
<b>5,515,004</b>	<b>5,347,285</b>

16.00 Trade Detors & Sundry Detors:

SSD, Kadirabad Cantonment  
SSD, Kadirabad Cantonment  
A

270,000	270,000
225,000	225,000
<b>495,000</b>	<b>495,000</b>

BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong.  
BSD Navey, Chittagong. (Increase Bill)  
B

2,317,149	4,838,710
4,838,710	4,838,710
2,688,172	4,838,710
4,032,258	4,032,258
3,360,215	-
4,569,892	-
264,855	264,855
<b>22,071,251</b>	<b>18,813,242</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	SSD, Momenshahi Cantonment, Momenshahi.	-	4,903,226
	SSD, Kadirabad Cantonment, Kadirabad.	967,742	1,096,774
	SSD, Kadirabad Cantonment, Kadirabad.	967,742	-
	SSD, Kadirabad Cantonment, Kadirabad.	967,742	-
	SSD, Kadirabad Cantonment, Kadirabad.	967,742	-
	SSD, Ramu Cantonment, Coxbazer	-	6,612,903
	SSD, Alikodom Cantonment, Bandorban	-	1,612,903
	SSD, Kadirabad Cantonment, Kadirabad.	967,742	1,021,505
	BSD, Gatail Shayed Salauddin Cantonment	-	8,870,968
	<b>C</b>	<b>4,838,710</b>	<b>24,118,279</b>
	<b>Total (A+B+C)</b>	<b>27,404,961</b>	<b>43,426,521</b>
	<b>(a) Mills</b>		
	M/S. Dhaka Cotton Mills	911,183	911,183
	Agrani Bank Ltd. NBSM Branch, Gopalpur, Natore	47,132	47,132
	M/S North Bengal Paper Mills Ltd., Paksey	-	-
	<b>Grand Total</b>	<b>958,315</b>	<b>958,315</b>
		<b>28,363,276</b>	<b>44,384,837</b>
<b>17.00</b>	<b>Loan, Advance, Deposite &amp; Pre-Payments: Tk.83,243,729</b>		
	<b>A.Mills:</b>		
	Advance Note 17.01	56,708,405	115,025,701
	Deposites & Pre-payment Note 17.02.	1,209,548	23,425,517
	Turn Over Tax Note 17.03	22,215,969	22,215,969
	<b>Total:</b>	<b>80,133,922</b>	<b>138,451,218</b>
	<b>B.Farm:</b>		
	Advance, Deposite & Pre-Payments Note 17.01	3,109,808	1,355,248
	VAT	-	-
	<b>Total:</b>	<b>3,109,808</b>	<b>1,355,248</b>
	<b>Grand Total (A+B):</b>	<b>83,243,729</b>	<b>139,806,465</b>
<b>17.01</b>	<b>Advance</b>		
	<b>This is made up as follows:</b>		
	Motor Cycle & Bi-Cycle Advan Notes: 17.01(i)	874,813	673,731
	Advance against Salaries & Wages Notes: 17.01(ii)	672,792	596,652
	Other Receivable (Audit Objectic Notes: 17.01(iii)	385,244	405,086
	Advance against Wages & Commission	162,034	20,291,927
	Recoverable for Cane Shortage Notes: 17.01(iv)	478,490	490,490
	Advance against Transportation	-	-
	Advance against Verious Exp.	959,930	2,490,234
	Advance against TA / DA Notes: 17.01(v)	208,354	374,493
	Advance against Expenses Notes: 17.01(vi)	1,411,401	1,739,558
	Advance against Suppliers Notes: 17.01(vii)	10,215,351	19,136,914
	Advance to others Notes: 17.01(viii)	41,294,381	68,826,617
	Advance to Cashir(Seed Bill Payment)	45,617	-
	<b>Total</b>	<b>56,708,405</b>	<b>115,025,701</b>
	<b>Deposit &amp; Prepayments</b>		
	VAT on Molasses	-	-
	Other Deposit Notes: 17.02	1,209,548	1,209,548
	Turn Over Tax Notes: 17.03	22,215,969	22,215,969
	<b>Total</b>	<b>23,425,517</b>	<b>23,425,517</b>
	<b>Farm</b>		
	Advance Against Salary	111,883	-
	Realizable Against Other	1,400	-
	Advance Against TA/DA	2,516,861	-
	Advance Against Expense	152,911	-
	Loan & Advance to Other	262,753	-
	Deposit & Prepayments	64,000	1,355,248
	<b>Total</b>	<b>3,109,808</b>	<b>1,355,248</b>
	<b>Grand Total</b>	<b>83,243,729</b>	<b>139,806,465</b>



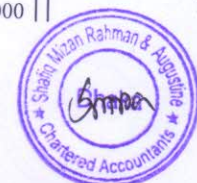
Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
17.01(i)	<b>Motor Cycle &amp; Bi-Cycle Advances:</b>		
	Abdul Bari, CDA, Cycle, Bi-Cycle	6,275	6,275
	Abdul Salam, SACDO(Farm), Moto & Bi Cycle (109M)	19,000	41,800
	Abdur Razzak, CDA, Bi-Cycle (2332 M)	-	2,075
	Anisuzaman Managrt (Ext.Can) Bi-Cycle & Motor	105,810	-
	A. Halim, CDA, Bi/Motor Cycle (2309M)	-	2,075
	Akhtaruzaman Manager(Ext.Cane) Moto/Bi-Cycle	-	4,050
	A. Mozid, CDA, Bi/Motor Cycle (2373 M)	-	2,075
	Anowarul Islam, CDA, Bi/Motor Cycle (2324 M)	-	2,075
	Anower Hosen.DM (Ext), Bi/Motor Cycle (1551 M)	6,275	6,275
	Arif Hosen, CDA, Bi/Motor Cycle (2399 M)	-	28,500
	Arifuzzaman, CDA Mot & By-Cycle (2400 M)	6,275	6,275
	Ektier Uddin, CDA, Bi/Motor Cycle (2359 M)	-	-
	Golam Kabria, CDA, Bi-Cycle/Motor (2369 M)	6,275	6,275
	Golam Kibria SACDO Cycle/Motor (1560M)	-	-
	Golam Rabbani, A.M(Ext), Mo/Cycle (1555 M)	-	14,900
	Golam Rosul, CDA, Bi/Motor Cycle	92,217	117,717
	Harun-Ur- Rashid-1 CDA Bi-Cycle	-	-
	Hazrat Ali, Peon, Bi/Motor Cycle (2011M)	2,075	6,275
	Himadri Shakhor, CDA, Bi/Motor Cycle (283M)	6,198	6,198
	Ikbal Kashem, CDA, Bi/Motor Cycle (2384 M)	4,525	4,525
	Imteaz Hossen DGM(Development) Moto/Cycle (101M)	5,861	6,275
	Jafir Uddin, CDA, Bi-Cycle (2356M)	-	14,207
	Jalal Uddin, CDA, Bi/Motor Cycle (2352 M)	2,440	2,440
	Kaiser Ahamad-1, CDA, Bi/Motor Cycle (2385 M)	6,275	6,275
	Kaiser Ahamad-2, CDA, Bi/Motor Cycle (2386 M)	325	2,425
	Khairul Basher, CIC, Bi/Motor Cycle (2251 M)	1,725	1,725
	Khairuzzaman, SACDO, Bi-Cycle (149 M)	64,616	64,616
	KM Abul Kalam Azad CDA Bi-Cycle/Motor Cycle	22,000	-
	Koushik Ahammed CDA Moto/Bi Cycle	-	-
	Kuddus Alom, CDA, Bi/Motor Cycle (2389 M)	-	3,718
	Milon Mia, CDA, Bi/Motor Cycle (2376 M)	6,275	6,275
	Mokbul Hosen, CDA, Bi/Motor Cycle (2368M)	-	2,075
	Moniruzzaman, CDA Mot & By-Cycle (2372 M)	-	2,075
	Monjur Rahman, SACDO.FARM, Moto & Bi Cycle	77,900	77,900
	Monjurul Haque, DGM(Ext) Moto/Cycle (1540M)	-	14,764
	Murshid Ali, CDA, Bi-Cycle (2327M)	-	2,075
	Muslim Uddin, PD, Bi/Motor Cycle	-	-
	Nazmul Haque, CDA, Mot & Bi-Cycle (2388 M)	1,500	3,600
	Nazrul Islam, CIC, Motor/Bi-Cycle	116,250	-
	Nishit Chokroborti, CDA, Bi/Motor Cycle (2340 M)	-	2,075
	Nur Uddin, A.M, (Farm) Motor/Cycle (102M)	2,375	2,375
	Nurul Islam CDA, Cycle & Bi-Cycle (2333 M)	2,075	2,075
	Nurzahan Begum, Ses Purjee, Clark Cycle/Moto	3,650	6,275
	Rakibul Haque SACDO Cycle & Motor (1562 M)	46,939	94,412
	Razaul Karim-1, CDA, Bi/Motor Cycle (2316M)	7,313	8,188
	Razib Debnath, CDA, Motor & By-Cycle (2317M)	-	-
	Robiul Alom, SACDO, Motor Cycle & Bi Cycle (1559M)	-	22,800
	Saidur Rahaman, CDA, Bi/Motor Cycle (2370 M)	2,250	2,250
	Sajedul Karim,CDA, Bi/Motor Cycle (2391 M)	850	2,950
	Saker Ali, Purgi Distibuser, Bi/Motor Cycle.	-	-
	Saker Ali, Supervizer, Bi/Motor Cycle	-	-
	Sazzad Hossen, SACDO Mot & By-Cycle (1569 M)	99,150	2,250
	Shahin Uddin, SACDO, Bi-Cycle (1557M)	22,000	-
	Shariful Islam, CDA, Bi/Motor Cycle (2310 M)	3,650	6,275
	Shofiudullah CDA, Cycle/Motoeycle	6,275	6,275
	Shohidul Islam-1,CDA,Bi-Cycle (2377 M)	6,275	6,275
	Shopon Kumar Pal, Fitter, Cycle & Moto	94,031	-
	Suzon Kumar Sarker, CDA, Cycle/Moto	3,650	6,275
	Tahidul Islam, CDA, Bi-Cycle (2329 M)	-	2,075
	Tayub Ali, Scaleman, Bi-Cycle (2453M)	1,405	1,405
	Tipu Sultan, CDA Mot & By-Cycle (2362 M)	1,925	-
	Zahanigr Hosen, CDA, Bi/Motor Cycle (2360 M)	-	2,075
	Zahed Ali, CDA, Bi/Motor Cycle (2325 M)	-	-
	Zahedul Islam, CDA, Bi/Motor Cycle (281M)	325	2,250
	Zahir Uddin, SACDO, Bi/Motor Cycle (1567 M)	10,582	29,441
	Zohir Uddin, CDA/Sup.Vi Motor & By-Cycle (197M)	-	-
	Total	874,813	673,731



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
17.01(ii)	<b>Advance against Salaries &amp; Wages</b>		
	Abdul Kader MD Salary	50,770	-
	Abdur Rasid, J.Hiter(Chemical) Salary	15,000	-
	Abu Gafar Firoz CDA Salary	5,668	-
	Abul Kalam Azad CDA(Cane) Salary	4,760	-
	Alamgir Hossen, DGM (CP) Salary	9,162	9,162
	Asharaful Alqam Bhuia Manager(CP) Salary	48,848	-
	Bidhan Chandra Rov. Driver, Salary	27,000	27,000
	Bishonath Datto, Forman(Mec), Salary	5,000	-
	Deloar Hossen Chacking Clark(s), Salary	45,176	-
	Hasanuzzaman CDA Salary	1,790	-
	Ikbal kasem Cad Salary	19,592	-
	Imteaz Hossen DGM(Development) Salary	2,115	12,115
	Johurul Haque, AAO(A?C), Salary	15,000	-
	Khaled Mahamud.D.M(Lab), Salary	2,000	2,000
	Khaled Saifullah, AM(Ac), Salary	25,000	-
	Kha. Shohidul Islam.CIC), Salary	13,651	-
	Mazaharul Uslam, GM(Cane) Salary	8,000	-
	Mirzad Ali, Head Cashair-1, Salary	34,000	25,000
	Motaharul Islam AM(AC) Salary	30,000	-
	Moven Uddin S.Clark Cane AC Salary	2,944	-
	Mizanur Rahaman MD Salary	-	325,000
	Nahiduzzaman, CDA/CIC Salary	2,371	-
	Nitai Chondro Ray, GM(Agri), Salary	25,382	25,382
	Nur Mohammad Ast.Mag(Mecha), Salary	101	101
	Nurul Islam, Casher G-2, Salary	30,000	-
	Omor Ali, CIC, Cane, Salary	100,000	100,000
	Protul kumar SKr. A.M Salary	7,570	-
	Rakibul Haque SACDO Salary	12,910	33,910
	Reazul Islam, DM(Trans), Salary	3,000	3,000
	Robindronath Shaha DGM(Cr) Cane Salary	-	3,000
	Saiful Islam GM(Fin) Salary	9,000	-
	Saifullah, GM(Fin) Salary	30,000	30,000
	Selim Reza J.Tarbaen Opearator Mec (fac) Salary	40,000	-
	Sentu Mia, Far. Labar(fac) Salary	26,000	-
	Tipu Sultan Daily.Atten.Peon(Ac) Salary	10,000	-
	Tohidul Islam Grop.Hoder(Store) Salary	10,000	-
	Yousuf Ali Sikdar, Salary	982	982
	Total	672,792	596,652
17.01 (iii)	<b>Other Receivable (Audit Objections)</b>		
	Abdul. Baten. Office. Assis(Perso), O.R.A. Obi	2,360	2,360
	Abdur Razzak, Manager,(Ext), O.R.A.Obi	14,130	14,130
	AB Siddik, Overshir, O.R.A. Obi	9,840	9,840
	Abul Basher, DM(Seed/Ext) O.R.A.Obi	7,704	7,704
	Abu Saleh Overshil, O.R.A.Obi	10,638	10,638
	Aktar Jamil GM (Agri.) O.R.A.Obi	85,227	85,227
	Akter Hossain, DGM(Farm), O.R.A.Obi	18,080	18,080
	Asaduzzaman, O.A O.R.A.Obi	5,700	5,700
	Ataur Rahaman, Sr.Fharmasist, O.R.A.Obi	-	19,842
	Bedana Begum AA(Ac), O.R.A.Obi	18,800	18,800
	Bipul Kr.Pk. Asst.Teacher, O.R.A.Obi	15,402	15,402
	Enamul Haque, CIC, O.R.A.Obi	7,140	7,140
	Enamul Haque, Drafman, O.R.A.Obi	1,920	1,920
	Enamul Haque, T.Driver, O.R.A.Obi	3,870	3,870
	Farid Hasan DGM(Ele), O.R.A. Obi	14,135	14,135
	Favzuddin, C.D.A, O.R.A.Obi	7,590	7,590
	Firoz Hosen, S.Clark(Store), O.R.A.Obi	2,550	2,550
	Golam Mostafa DM(Ac) O.R.A.Obi	5,602	5,602
	Jamal Hosain, D.M.(Accounts), O.R.A.Obi	5,304	5,304
	Jibon Kumar Gosh, D.G.M.(Ext.) O.R.A.Obi	12,100	12,100
	Khoda Boxha, SR.Clark, O.R.A.Obi	7,080	7,080
	Laila Anjuman, PC(Cane.Pr), O.R.A.Obi	7,290	7,290
	Liakat Ali, D.G.M.(C.P) O.R.A.Obi	14,130	14,130
	Lutfor Rahman, AAO, O.R.A.Obi	8,640	8,640
	Mahmuda Khatun, Ast.Teacher, O.R.A.Obi	8,910	8,910
	Masud Rana, T.Driver, O.R.A.Obi	630	630



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Mizanur Rahman, Supper Vai, O.R.A.Obi	10,650	10,650
	Mohammad Ali, Forman(Work), O.R.A.Obi	2,880	2,880
	Mohasin Ali, C.D.A, O.R.A.Obi	9,780	9,780
	Mokhtar Hossen Press Imam, O.R.A.Obi	750	750
	Motahar Hosain, Tarnar, O.R.A. Obi	2,520	2,520
	Motiur Rahman-3, C.I.C, O.R.A.Obi	1,620	1,620
	Nader Hossen Supervisor, O.R.A. Obi	960	960
	Nazmina Begum, Sr.Typest, O.R.A.Obi	2,280	2,280
	Nazrul Islam, S.Typest(Civil), O.R.A. Obi	4,560	4,560
	Nurul Islam, Casher G-2, O.R.A.Obi	3,240	3,240
	Protul Kumar Sorkar, SACDO, O.R.A.Obi	3,210	3,210
	Rezaul Karim, Drafman, O.R.A.Obi	1,920	1,920
	Rofiqul Islam, J.Clark, O.R.A.Obi	960	960
	Rowsonara Begum, Asst.Teacher, O.R.A.Obi	2,160	2,160
	Sahaz Uddin Skr. O.A, O.R.A.Obi	2,550	2,550
	Saiful Islam, Typest(Cane), O.R.A.Obi	540	540
	Salah Uddin Amin, O.A, (Salse) O.R.A.Obi	1,500	1,500
	Samsul Alam, Asst.Teacher, O.R.A.Obi	750	750
	Shakhaot Hosain, A.A(Ac), O.R.A.Obi	32,812	32,812
	Waliullah, S.Clark, Store, O.R.A.Obi	4,830	4,830
	<b>Total</b>	<b>385,244</b>	<b>405,086</b>
<b>17.01 (iv)</b>	<b>Recoverable for Cane Shortage:</b>		
	A. Latif - I.RK	237,393	237,393
	Kha. Soikot Ali, CPC(Re.Cane Shortage)	20,211	20,211
	Mahbubul Islam, SACDO, Cane Short	181,467	192,467
	Mahtab Uddin, CIC/CDA, Rec Cane Shor	24,313	25,313
	Rezaul Karim, CDA, (Atgoria), Cane Short	15,106	15,106
	<b>Total</b>	<b>478,490</b>	<b>490,490</b>
<b>17.01 (V)</b>	<b>Advance against TA / DA:</b>		
	Abdul. Baten, Office. Assis.Personal . TA/DA	11,098	7,440
	Abdul Hai, Pam.Driver Fac, Ta/Da	39,645	45,515
	Abdul Halim, Pan Ast (Chem) Ta/Da	1,250	1,250
	Abdul Momin, Clrck, Elec(Fac) TA/DA	-	3,000
	Abdur Rashid, J.Hiter(Chemical), Ta/Da	4,735	7,305
	Abdur Razzak, Peon, TA/DA	2,500	-
	Abdur Rob, S.SBA, Ta/Da	29,570	29,570
	Abu Bakker, GM (Factory) Ta/Da	-	8,700
	Abul Kalam, Tarbiin.Helper, Ta/Da	2,850	2,850
	Abu Raihan, T.Hel, Ta/Da	5,000	5,000
	Akram Hossain, DGM(Farm), Ta/Da	3,000	-
	Akter Hossain, DGM(Farm), Ta/Da	5,045	5,045
	Alamgir Hossain, CDA, TA/DA.	2,500	2,500
	Azahar Ali, T.D, TA/DA	2,025	2,025
	Azaharul Islam, CDA(Cane) Ta/Da	2,500	2,500
	Bidhan Chandra Roy, Driver,TA/DA	-	23,000
	Chand Meia, Masanger.Cane, TA/DA.	1,055	1,055
	Deloar Hossen Chacking Clark(S), Ta/Da	860	21,525
	Dipok Kumar Sarkar, CDA Ta/Da	-	2,500
	Dulal Sarder, Laber Sarder TA/DA	-	4,255
	Ektier Uddin, CDA(Cane) Ta/Da	2,500	2,500
	Ellin Mollaha, A.M, Account TA/DA.	-	-
	Golam Kibria SACDO Ta/Da	830	830
	Golam Kowsar, CDA/CIC/ TA/DA	1,504	4,000
	Golam Sorowar Morshed GM(Agri) Ta/Da	-	5,000
	Habibur Rahaman, Act.Driver(S), TA/DA	1,000	-
	Hakimul Rashid(Litu), CPC, Ta/Da	1,005	1,005
	Hazrat Ali, Peon (Admin), TA/DA	1,315	1,315
	Ismail Hossen, D.Labar Sarder(Bha), Ta/Da	-	4,255
	Ismail Hossen Mollah, A.M (Fac), Ta/Da	3,489	5,000
	Kaiser Ahamad-2, CDA, Ta/Da	2,500	2,500
	Khakon Ali, Farm Laber, Ta/Da	-	300
	Khaled Mahamud,D.M(Lab),Ta/Da	-	6,000
	Khalilur Rahman, T.D (Trans),Ta/Da	-	1,000
	Kha. Shohidul Islam.(CIC) TA/DA	230	3,230
	Komol Bishas, Day.L Khamar, Ta/Da	1,755	4,560
	Lokman Hakim, T. Driver, TA/DA	2,000	-



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Mahatub Uddin, CDA(Cane) Ta/Da	-	2,500
	Mir Mukit, Scaleman, Ta/Da	1,575	1,575
	Motaharul Islam AM(Ac) Ta/Da	-	8,000
	Mozzamel Haque, B.Attendent, TA/DA	-	2,500
	Monjur Rahaman, (S) Chak. Clark, TA/DA	682	-
	Nader Ali Welder Ta/Da	180	180
	Nazrul Islam, CIC, T.A/D.A	3,000	4,000
	Nazrul Islam, T.Helper, TA/DA	293	293
	Protul Kumar Skr, A.M Ta/Da	-	4,000
	Reazul Islam, Forman Transport, TA/DA	738	-
	Rezaul Karim, CDA, (Krishna), Ta/Da	2,500	2,500
	Rezaul Karim SAE(Meca.Fac) DA/DA	-	3,700
	Robindronath Shaha DGM(Cr) Cane, TA/DA	-	12,960
	Robiul Alom, SACDO, Ta/Da	830	830
	Saddam Hossen, D.M(A/C), Ta/Da	-	-
	Saifullah, GM(Fin) Ta/DA	-	35,626
	Sentu Mia, Far. Labar(Fac) Ta/Da	225	-
	Shah Alam, Mec.Helper, Ta/Da	300	300
	Shajahan Ali-2, T.D(S), Ta/Da	7,782	10,738
	Shajahan Ali, TD, TA/DA	31,026	15,526
	Shakhawat Hosen, Pump Man, TA/DA	2,705	2,705
	Shamsul Alam S.Mechanix Ta/Da	1,160	1,160
	Shohidul Islam, D.Macanic, TA/DA	7,345	7,345
	Shoriful Islam CDA(Cane) Ta/Da	2,500	2,500
	Sirajul Islam, Act.TD, TA/DA	4,650	4,650
	SM Abdul Aziz, MD, Ta/Da	415	415
	Sorforazul Islam, D.M, Fac. TA/DA	792	-
	Somor Kumar Mondol, Seoso.Driver, Ta/Da	-	8,775
	Sunil, Day.Laber, Ta/Da	4,535	4,535
	Younus Ali, Cashier(S) G -2, Ta/Da	900	3,990
	Zahagir Alam Act.Driver(S) Ta/Da	-	200
	Zahir Uddin, SACDO, TA/DA	1,140	1,140
	Zakir Hossen, Beltman(Fact), Ta/Da	1,320	1,320
	Zaman Nahid Rahan DM(Ele), Ta/Da	-	14,000
	<b>Total</b>	<b>208,354</b>	<b>374,493</b>

17.01 (vi)

**Advance against Expenses:**

Abdul Gofur, Cashier G 2, Exp.	282	282
Abdul Hai, Pam.Driver Fac, Exp	2,250	30,000
Abdul Latif, DGM(Credit), Exp	2,100	2,100
Abdus Salam, Supervizer, Civil, Exp.	-	-
Abu Bakker, Boiler Atten(Factory) Exp	-	-
Abu Saleah, D.M(Civil), Exp	6,282	156,282
AFO Sharif Galib, A M(Adm) Exp.	167	10,167
Akhtaruzaman Manager(Ext.Cane) Exp	-	171,679
Aminul Haque Choudhori Fitter(Trans) Exp	2,511	2,511
Anowar Hosen Store (Dm), Exp	-	-
Anowar Hossain, CIC, Exp.	-	11,657
Asharaf Ali, AAO (A/c), Exp	5,826	4,100
A.S.M Zakir Hossen, DGM(Ext)Can, Exp	35,881	-
Azadul Islam, DECO (Adm) Exp	3,751	3,751
Ballal Hossen Chacking Clark(S), Exp	2,208	-
Deloar Hossen Chacking Clark(S), Exp	21,340	184,500
Ekram Ali, Asst. Teacher, Exp	884	884
Ellin Mollaha, A.M, Account Exp	4,819	20,238
Enamul Haque, S.Server, Exp	1,000	1,000
Golam Kowsar, CDA/CIC/ Exp	-	3,000
Golam Rabbani, AM, (Ext), Adv Exp	-	-
Hashim Reza, A.M(Mecha), Exp	4,607	4,607
Imran Ali Casher G-2 Exp	50,000	-
Ismail Hossen Mollah, A.M (Fac), Adv Exp	185,576	163,496
Johurul Haque, AAO(A/C), Exp	239,212	113,909
Khairuzzaman, SACDO, Exp	80,000	-
Khademul Islam, Typist, Exp	-	1,012
Khaled Saifullah, AM(Ac), Exp	50,800	1,650
Kha. Nur Alahi Juwel, DM(Pro.), Exp	2,139	2,139
K.M. Chhoroardi DGM(CP) Cane Exp	-	1,960
Kudrat Ali, B.H.Helper, Exp	3,525	3,525
Lutfor Rahaman, AAO(CTK), Exp	11,647	-



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Moklesur Rahaman, CIC, Exp.	-	11,657
	Monjurul Haque, DGM	299,900	-
	Motaharul Islam AM(Ac) Exp	-	4,600
	Motiar Rahaman, CDA/CIC, Exp	7,320	5,700
	Mozibor Rahaman Fitter Boiling House(Fac) Exp	2,116	2,116
	Mozzamal Haque, CDA/CIC, Walia, Exp	-	11,657
	Nazmina Begum, Sr. Typst, Exp	1,224	-
	Nazmul Hasan, Sub.Ast Eng(Meca), Exp	2,246	2,246
	Nazrul Islam, CIC, Exp.	116,363	50,426
	Nizam Uddin, CIC, Exp	-	3,422
	Nur Uddin, A.M, (Farm) Exp	-	149,725
	Omor Ali, CIC, Cane, Exp	25,232	25,232
	Pobon Kumar Pal, Ju.Officer(Land) Exp	6,619	5,244
	Protul Kumar Skr, A.M Exp	-	12,058
	Pulok Kumar Saekar, DM(Lab), Exp	-	29,244
	Rakibur Rahaman Khan GM(Adm) Exp	-	19,670
	Razaul Karim A.M.(Adm).Exp.	10,000	10,000
	Reazul Islam, DM(Trans), Exp	44,923	159,114
	Rezaul Karim, CDA, (Krishna), Exp	2,939	10,324
	Rezaul Karim, CIC Kadhomchilan Exp	148	6,791
	Rezaul Karim, SAE(Meca.Fac), Exp	8,020	-
	Robindronath Shaha DGM(Cr) Cane, Exp	-	141,545
	Rofiqul Islam(Nantu),Sug.H.Helpar, Exp	1,363	1,363
	Rokonuzaman BH.H, Exp.	2,898	2,898
	Sadequer Rahaman, C.I.C/CDA, Exp.	-	11,657
	Sayed Hosssen, Casher G-2, Exp	50,000	-
	Sazdar Rahaman, S. Gurd, Exp	1,600	1,600
	Shafiqul Islam, AM(Ac), Exp	-	-
	Shahin Uddin, SACDO, Exp	80,000	80,000
	Shofiqul Islam, Typst(Ac), Exp	2,326	2,326
	Shohiduzzaman,CIC, Exp.	-	11,657
	Subodh Kumar Pathok, Tytist(Lab), Exp.	-	6,000
	Zahangir Alam, Stno Tv, Exp.	13,547	13,547
	Zahir Uddin, SACDO, Exp.	9,645	8,069
	Zaman Nahid Rahan DM(Ele), Exp	6,165	45,221
	<b>Total</b>	<b>1,411,401</b>	<b>1,739,558</b>

17.01 (vii)

**Advance against Suppliers & Contractors :**

Abul Khair Steel Mills Ltd. Rajshahi, Adv Sup & Con	-	39,060
Al-Arafa Scientific & Surgical Co.Ltd Adv Sup & Con	57,525	57,525
Amena Shoue Store Lalpur Adv Sup & Con	-	-
Amir Engeniring, Workshop, Adv Sup & Cont	-	10,000
Anowar Cement Sheet 27/dikusha Dhaka Adv Sup Cont	-	226,250
Balal Store, Gopalpur, Natore, Adv Sup & Cont	14,857	14,857
Bangladesh Eng. Workshop, Natore Adv Sup & Cont	-	100,000
Bangladesh Insuletor & Sanetary Ware Fac Ltd, Adv S	-	-
Barzer Paints (B.D.) Ltd, Adv Sup & Con	10,146	790
Bismillah Store Doibazar, Pabna, Adv Sup & Cont	35,742	-
B.I.T.A.C Bogra, Adv & Cont	1,112,075	712,075
B.I.T.A.C. Dhaka, Adv Sup & Cont	88,285	88,285
B.I.T.A.C Kulana, Adv & Contr	-	103,785
Classic Foils Ltd, Nav.P, Dhaka Adv Sup & Cont	-	1,536,050
Conect Distibution Limited, Adv Sup & Cont	85,145	-
Corona Services Limited, Adv Sup	-	3,186,000
Energy Pack Electronics Ltd.Novo Tower, Dhak Ad Sup	-	64,600
Gazi Wire Ltd Baitol Mokarrom Dhaka, Supp & Cont.	3,193	5,017
Jakir Store, Gopalpur, Adv Sup & Cont	-	36,804
Khulna Ship Yearad Ltd, Khulna, Adv Sup	201,600	201,600
Latif Bawany Jute Mill Ltd, Adv & Cont	3,086,460	3,086,460
Linde Bangladesh Ltd, Bogra, Adv Sup & Con	17,245	16,719
Mahir International Hatkhola Dhaka Adv Sup & Cont	-	167,600
Megna Petroleum Ltd, Adv Sup	60,832	-
Mezba Engineering, Chottogram Adv & Cont	-	300,000
Milonars Pamp Ltd, Motijhil, Daka, Adv Sup Cont	20,000	-
Mondol Motors, Ishordi, Pabna, Adv Sup & Cont	21,515	21,515
Nahin Enterprise, Gopalpur, Nator, Adv Sup & Cont	24,227	24,227
National Tubes, Adv Sup & Cont	63,218	964,913
Natore Town Press, Sup. & Cont.	25,969	25,969
New Safty Security, Dhaka, Adv Sup & Cont	217,804	217,804



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	Nocon Ltd, Adv Sup	1,901,750	1,901,750
	Parul Construction, Adv Sup & Cont	400,000	400,000
	Progoti Industrise Ltd. Dha, Sup & Cont	-	1,400,000
	Rahim Steel Mills Co.Pvt. Ltd, Adv Sup	-	1,112,245
	Raient Engring, Ultra Dhaka, Adv Sup & Cont	300,000	300,000
	Rakhi Fuel Pump, Rajshahi, Adv Sup	18,145	18,145
	Rupantoriq Praktik Gan Compani Ltd Adv Sup & Cont	70,149	70,149
	Sarker Paper House, Ishwardi, Adv Sup	76,792	76,792
	Sathi Scientific Store Dhaka, Adv & Cont	16,643	16,643
	Shamsuddin Ahamed & Sons, Adv & Sup	-	31,047
	Sohel Limes, Adv Sup & Cont	-	1,698,604
	Sonjit Kumar Sorkar, Gopalpur, Adv Cont	10,248	10,248
	Sumi Hardware & Glass House, Adv Sup& Cont	100	100
	Titas Banijjik Protisthan, Dhaka, Adv & Cont	10,000	10,000
	Training Institute for Chamilical Inds, Adv Sup	22,008	22,008
	TSP Complex Ltd, Chottogram,Sup & Cont	2,199,662	817,262
	Unis Engineering Work Shop, Adv &Cont	33,015	33,015
	Zahid Traders Gopalpur.Natore Adv Sup & Cont	11,000	11,000
	<b>Total</b>	<b>10,215,351</b>	<b>19,136,914</b>

17.01 (viii) Advance to others:

Advance NBSM Ladies Club A/C (43900/13)	-	1,340
Advance NBSM Officer Club A/C (43900/11)	60,422	284,740
Advance Salary Income Tax (43900/10)	-	49,479
43900/17 (Advance NBSM Welfer Fund A/C)	1,176,633	-
43900/25 (Advance NBSM Officer Association A/C)	602	-
Bangladesh Chinical Chramic Union, Adv Oth (43900/7)	639,153	539,420
BSFIC Shipping Office CTG. (43900/5)	19,277	19,277
E.R. Shop (43900/1)	184,186	108,636
Fertilizer, Incecticide (Outside Godawen) (43900/4)	770,920	3,354,117
Lone to Cane Growers (43900/3)	38,443,187	64,461,608
Yousuf Ali Advhocate, Joicot Natore, Adv to Oth	-	8,000
<b>Total</b>	<b>41,294,381</b>	<b>68,826,617</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. Movnul Haque, Barastor, Dhaka (44300/16)	375,000	375,000
Bangladesh Oxygen.(Bogra) (44300/1(B))	252,000	252,000
Bangladesh Oxygen.(Khulana) (44300/1)	85,500	85,500
Bangladesh Power Dev. Ishordi. (44300/9)	9,298	9,298
Br. Saiful Rashid, S.Ahammed & Asociation, Dhaka, (44300/18)	50,000	50,000
Contrue For Excess Duty. (44300/4)	2,000	2,000
Natore P.B.S. No-2 (44300/14)	265,500	265,500
NBSM, High School Fixed Deposit. (44300/5)	4,000	4,000
Office Telephone. (44300/2)	200	200
Rahaman L Asociation, Adv.Suprim Cort (44300/20)	50,000	50,000
Rahman & Brother. (44300/10)	900	900
Sadaran Bima Corporation. (44300/12)	50,000	50,000
Sayed A.T. Mozaffar Ali,Adv. Suprim Cort (44300/13)	25,000	25,000
<b>Total</b>	<b>1,209,548</b>	<b>1,209,548</b>

17.03 B. Advance Income Tax  
This is made up as follows:

Turn Over tax	22,215,969	22,215,969
<b>Total:</b>	<b>22,215,969</b>	<b>22,215,969</b>

18.00 CASH IN HAND & AT BANK. Tk. 54,676,565  
This is made up as follows:

**CASH IN HAND**

Cash at office  
Postage Imprest  
Farm Imprest  
Telegram Imprest



<b>356,237</b>	<b>112,356</b>
354,167	110,286
1,845	1,845
-	-
225	225





Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
	<b>Total</b>	-	-
	<b>CASH AT BANK</b>		
	1. Agrani Bank, NBSM Br. CD-1	436,439	161,007
	2. " " " " CD-2	2,250,944	1,738,665
	3. " " " " STD-1	1,349,824	3,134,978
	4. Janata Bank, Iswardi Br. STD-3	10,275,755	150,882
	5. Janata Bank, Dilkusha Corp. Br. STD-406	306,544	298,274
	6. United Bank Of India	4,457	4,457
	7. Sure Cash Wallet (017743543567)	11,339	379
	8. Rupali Bank Ltd. Ishourdi Br CD-3	39,685,027	812,357
	<b>Total</b>	<b>54,320,328</b>	<b>6,300,998</b>
	<b>Grand Total</b>	<b>54,676,565</b>	<b>6,413,354</b>
19.00	<b>CURRENT ACCOUNT WITH FARM . Tk. 386,357,798</b>	386,387,798	349,541,501
	<b>Total:</b>	<b>386,387,798</b>	<b>349,541,501</b>
20.00	<b>INTER PROJECT CURRENT ACCOUNT. Tk.128,381,679</b>		
	Rajshahi Sugar Mills Ltd.	246,300	760,414
	Mobarakgonj sugar Mills Ltd.	749,815	584,013
	Thakurgaon Sugar Mills Ltd.	639,371	801,656
	Kushtia Sugar Mills Ltd.	2,551,999	3,111,361
	Joipurhat Sugar Mills Ltd.	-	-
	Setabgonj Sugar Mills Ltd.	79,656	294,426
	Rangpur Sugar Mills Ltd.	880,722	606,266
	Zeal Banla Sugar Mills Ltd.	1,606,508	1,560,118
	Shyampur Sugar Mills Ltd.	3,661,631	1,848,035
	Panchagarh Sugar Mills Ltd.	337,601	411,396
	Carew & Company (B D) Ltd.	1,192,145	-
	Renwick, Jagneswar & Co.(B D) Ltd.	-	-
	Faridpur Sugar Mills Ltd.	1,211,135	1,308,514
	Natore sugar Mills Ltd.	10,603,197	10,363,216
	Pabna Sugar Mills Ltd.	104,621,599	105,405,919
	<b>Total:</b>	<b>128,381,679</b>	<b>127,055,333</b>
21.00	<b>SALES. Tk.749,384,720</b>		
	<b>This is Made up as Follows:</b>		
	Ministry of Defence	-	20,600,000
	<b>Total</b>	<b>224,600,000</b>	<b>355,500,000</b>
	Employees (Ration Shop)	750,000	500,000
		-	960,000
		-	78,000
		-	-
	<b>Total</b>	<b>750,000</b>	<b>1,538,000</b>
	<b>Total</b>	<b>-</b>	<b>-</b>
	Police	-	19,395,000
		227,675,000	278,643,000
		-	-
	<b>Total</b>	<b>227,675,000</b>	<b>298,038,000</b>
	BSFIC Free Sales	33,748,000	27,099,800
		104,000	-
		-	-
		-	-
	<b>Total</b>	<b>33,852,000</b>	<b>27,099,800</b>
	Free Sales	130,000	76,402,500
		1,200,000	42,219,000
		183,495,000	325,000
	<b>Total</b>	<b>184,825,000</b>	<b>118,946,500</b>
	<b>Grand Total</b>	<b>671,702,000</b>	<b>821,722,300</b>
	Sales of Molasses	77,682,720	87,578,399
	Details have been shown in annexure-B		
	<b>Total Sales</b>	<b>749,384,720</b>	<b>909,300,699</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
<b>22.00</b>	<b>ADMINISTRATIVES EXPENSES: Tk.605,613,178</b>		
	<b>A.Mills:</b>		
	Uniform & Liveries	442,242	169,024
	Training Expenses	90,452	68,097
	Printing & Stationery	708,721	718,305
	Rents & Rates. Tk.1,739,141	1,739,141	1,322,765
	Travelling & Conveyances	1,336,769	1,021,974
	Postages, Telegram & Telephone	41,517	49,334
	Entertainment	1,511,034	1,688,156
	Bank Charges	277,325	210,430
	Audit Fees	623,008	142,125
	Legal Fees	440,822	296,225
	Directors Remunerations	158,600	231,600
	Donations & Aid	120,431	68,251
	Advertising & Publicity	1,330,799	961,295
	Miscellaneous Expenses	71,199	75,384
	<b>Total (Tk.)</b>	<b>8,892,058</b>	<b>7,022,964</b>
	Repairs & Maintainance Materials	1,336,800	2,165,761
	Fuel and Power	114,856	16,401
	Insurances	2,422,236	2,541,595
	Depreciation	885,308	633,990
	Head Office Overhead	29,297,376	20,588,231
	Interst on Loan & Overdraft	546,757,575	529,413,535
	<b>Total (Tk.)</b>	<b>580,814,151</b>	<b>555,359,513</b>
	<b>B.Farm:</b>		
	Repairs & Maintainance Materials	7,958,789	-
	Head Office Overhead	5,911,632	-
	Depreciation	2,036,548	-
	<b>Total (Tk.)</b>	<b>15,906,969</b>	<b>-</b>
	<b>Grand Total (Tk.)</b>	<b>605,613,178</b>	<b>562,382,477</b>
<b>22.01</b>	<b>Rents &amp; Rates. Tk.1,739,141</b>		
	Rents, Rates, & Taxes	4,955,157	4,537,930
	Add/Less: Tax Provision During The year	(3,216,017)	(3,215,165)
		<b>1,739,141</b>	<b>1,322,765</b>
<b>23.00</b>	<b>SELLING &amp; DISTRIBUTION &amp; SELLING EXPENSES: Tk.20,378,609</b>		
	Salary & Wages	1,742,280	2,083,647
	Repairs & Maintainance Materials	49,655	268,802
	Cost of Import Sugar	13,809,813	-
	Stracking, Loading, & Docking	4,776,861	4,131,952
	<b>Total (Tk.)</b>	<b>20,378,609</b>	<b>6,484,401</b>
<b>24.00</b>	<b>MISCELLANEOUS INCOME: Tk.22,901,911</b>		
	<b>A.Mills:</b>		
	Intrest	58,398	46,072
	House Rent Received	238,967	56,832
	Scrap P.P Bag	-	-
	sale of Baggase	1,232,084	1,014,643
	Transport Hire Charges	58,349	20,927
	Sale of Tender form	260,000	85,700
	Sale of wooden Fuel	-	-
	Security Forfeited	-	-
	Sale of Scrap	7,819,818	550,771
	Sale of Fillter Cake	2,724,533	-
	Sale of Empty Drum	880	2,330
	Sale of Cane Pass Book & Ration Card	200	360
	Received Overhead Charges from Inter project transaction	-	153,265
	Other Income	87,309	708,704
	Guest House Income	4,700	2,400
	<b>Total Tk.</b>	<b>12,485,238</b>	<b>2,642,003</b>
	<b>(b) Farms:</b>	<b>10,416,673</b>	<b>9,203,964</b>
		<b>22,901,911</b>	<b>11,845,967</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
<b>25.00</b>	<b>COST OF MATERIALS: Tk.707,356,744</b>		
<b>25.01</b>	<b>Raw Materials</b>		
	Cost of Sugarcane	664,327,231	512,392,072
	E- Payment Commission	3,743,356	2,136,956
	Cost of Transportation	-	-
	Transporting Incentives against cane hauling	1,009,239	2,067,781
	Loading & Unloading	11,163,718	9,371,522
	Freight & Carriage on Cane	5,244,136	6,395,209
	Other expenses	139,882	133,470
	<b>Total (Tk.)</b>	<b>685,627,562</b>	<b>532,497,010</b>
<b>25.02</b>	<b>Other Production Materials</b>		
	Lime	3,748,311	3,353,981
	Sulphur	5,698,356	4,923,070
	Other Chemicals	2,033,144	1,641,539
	Packing Materials	10,230,122	7,936,705
	Other Cost	19,250	13,280
	<b>Total (Tk.)</b>	<b>21,729,182</b>	<b>17,868,575</b>
	<b>Grand Total (Tk.)</b>	<b>707,356,744</b>	<b>550,365,585</b>
<b>26.00</b>	<b>SALARY &amp; WAGES ( PERMANENT): Tk. 266,664,926</b>		
	<b>Mills</b>		
	Direct Salary & wages	Notes-26.01 160,763,348	137,044,081
	Administration Salary & wages:	Notes-26.02 47,070,897	50,334,876
		<b>207,834,245</b>	<b>187,378,958</b>
	Selling & Dist. & wages	Notes-26.03 1,742,280	2,083,647
		<b>1,742,280</b>	<b>2,083,647</b>
	<b>Farm:</b>		
	Administration Salary & wages	Notes-26.02 57,088,401	13,426,678
	Direct Salary & wages	-	-
		<b>57,088,401</b>	<b>13,426,678</b>
	<b>Total Salary &amp; Wages Permanent</b>	<b>266,664,926</b>	<b>202,889,283</b>
<b>26.01</b>	<b>Direct Salary &amp; wages:</b>		
	Salaries & Wages (Basic).	76,423,054	59,882,647
	Bonus	11,643,416	9,883,708
	Overtime	11,191,042	7,469,657
	Other Benefits	61,505,836	59,808,069
	<b>Total</b>	<b>160,763,348</b>	<b>137,044,081</b>
<b>26.02</b>	<b>Administration Salary &amp; wages:</b>		
	<b>A.Mill:</b>		
	Salaries & Wages (Basic).	28,539,916	19,266,263
	Bonus	3,743,086	4,969,506
	Overtime	651,851	876,790
	Other Benefits	14,136,044	25,222,317
	<b>Total</b>	<b>47,070,897</b>	<b>50,334,876</b>
	<b>B.Farm:</b>		
	Salaries & Wages (Permanent).	21,685,766	18,966,880
	Salaries & Wages (Seasonal & Daily).	31,184,046	26,096,479
	Bonus	-	2,971,809
	Overtime Friday & Holiday	-	73,704
	<b>Total</b>	<b>52,869,812</b>	<b>48,108,872</b>
<b>26.03</b>	<b>Selling &amp; Dist. &amp; wages</b>		
	Salaries & Wages (Basic).	1,014,318	1,037,620
	Bonus	126,870	197,340
	Overtime	23,590	35,051
	Other Benefits	577,502	813,636
	<b>Total</b>	<b>1,742,280</b>	<b>2,083,647</b>
<b>27.00</b>	<b>Salaries &amp; Wages ( Seasonal):</b>		
	Direct Salary & wages	Notes-27.01 61,432,521	40,120,804
	Administration Salary & wages	Notes-27.02 4,218,589	3,458,411
	<b>Total Salary &amp; Wages ( Seasonal)</b>	<b>65,651,110</b>	<b>43,579,215</b>



Note	Particulars	Amount in Taka	
		30.06.2019	30.06.2018
<b>27.01</b>	<b>Direct Salary &amp; wages:</b>		
	Salaries & Wages (Basic).	24,003,799	9,925,109
	Bonus	7,184,033	5,782,369
	Overtime	6,196,206	4,674,704
	Other Benefits	24,048,483	19,738,622
	<b>Total</b>	<b>61,432,521</b>	<b>40,120,804</b>
<b>27.02</b>	<b>Administration Salary &amp; wages:</b>		
	Salaries & Wages (Basic).	2,479,609	704,077
	Bonus	474,706	428,936
	Overtime	-	239,368
	Other Benefits	1,264,274	2,086,030
	<b>Total</b>	<b>4,218,589</b>	<b>3,458,411</b>
<b>28.00</b>	<b>FACTORY OVERHEAD</b>		
	Uniform & Liveries	944,592	1,079,645
	Training Expenses	36,617	16,290
	Printing & Stationery	874,277	923,718
	Rents, Rates, & Taxes	946,598	770,313
	Cane Development Expenses	1,909,132	1,606,520
	Travelling & Conveyances	1,399,053	1,115,174
	Postages, Telegram & Telephone	21,221	20,130
	Entertainment	116,448	77,505
	Donations & Aid	-	-
	Miscellaneous Expenses	19,650	20,100
	<b>Total (Tk.)</b>	<b>6,267,588</b>	<b>5,629,395</b>
	Repairs & Maintenance Materials	41,531,490	41,542,407
	Fuel and Power	18,862,771	17,477,065
	Insurances	739,205	438,484
	Depreciation	15,620,518	13,404,260
	<b>Total (Tk.)</b>	<b>76,753,984</b>	<b>72,862,217</b>
	<b>Grand Total (Tk.)</b>	<b>83,021,572</b>	<b>78,491,611</b>
<b>29.00</b>	<b>Co-Generation &amp; Establishment of sugar Refinery</b>		
	Opening Balance as at 1 July 2018	1,014,316	936,693
	Add: Provision/Expense made during the year	109,154	77,623
		<b>1,123,470</b>	<b>1,014,316</b>
	Less: Riceved against Provision	-	-
	Balance as on 30, June 2019	<b>1,123,470</b>	<b>1,014,316</b>



**NORTH BENGAL SUGAR MILLS LTD.**  
GOPALPUR, NATORE.

Schedule of Non-Current Assets of MILLS as on 30th June 2019.

Annexure-A/I											
Code no.	Particulars	Cost as on 30-6-2018	Addition during the year	Sale Adjustm ent	Total Book Value as on 30-6-2019	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2018	Adjustm ent	Total Depreciation 30-6-2019	Written Down Value as on 30-6-2019
23000	<b>I. LAND</b>										
	A) Mills Land	933,199	-	-	933,199		-	-	-	-	933,198.58
	B) Land Dev. (SMRS)	78,985	-	-	78,985		-	-	-	-	78,984.98
	C) Integrated Cane Dev. Scheme	24,000	-	-	24,000		-	-	-	-	24,000.00
	<b>TOTAL</b>	<b>1,036,184</b>			<b>1,036,184</b>						<b>1,036,183.56</b>
24000	<b>2. BUILDING &amp; OTHER CONSTRUCTION</b>										
	<b>A) Mills Building</b>										
24100	Factory Building	447,390	-	-	447,390	3%	6,113.00	441,275.79	-	447,388.79	1.00
24100(A)	Factory Building (BASIP)	6,886,530	-	-	6,886,530	3%	172,163.00	5,682,043.27	-	5,854,206.27	1,032,324.00
24100(B)	Workshop Building (BASIP)	296,995	-	-	296,995	3%	7,425.00	252,449.08	-	259,874.08	37,121.00
24200	Office Building 1st Class	1,760,839	-	-	1,760,839	3%	44,021.00	1,534,316.21	-	1,578,337.21	182,502.00
24200	Office Building 2nd Class	881,822	-	-	881,822	5%	34,968.00	532,139.40	-	567,107.40	314,715.00
24200	Office Building 3rd Class	17,249	-	-	17,249	25%	-	17,241.00	-	17,241.00	8.00
24300	Residential Building 1st Class	4,665,788	-	-	4,665,788	3%	116,645.00	4,031,883.76	-	4,148,528.76	517,259.00
24300	Residential Building 2nd Class	1,794,739	-	-	1,794,739	5%	-	1,794,703.24	-	1,794,703.24	36.00
24300	Residential Building 3rd Class	129,647	-	-	129,647	25%	-	129,612.00	-	129,612.00	35.00
24400	Center office weight bridge cabin	817,342	-	-	817,342	25%	24,425.00	776,821.13	-	801,246.13	16,096.00
24500	Water & Deep tubewell	1,491,365	-	-	1,491,365	12%	-	1,491,358.14	-	1,491,358.14	7.00
24500	Electrical installation	88,784	2,595,261.18	-	2,684,045	10%	259,526.00	88,781.88	-	348,307.88	2,335,737.18
24600	Other Construction 2nd Class	5,634,907	86,002.08	-	5,720,909	5%	286,045.00	3,790,377.09	-	4,076,422.09	1,644,487.22
24700	Other Building 1st Class	3,027,797	-	-	3,027,797	3%	75,695.00	2,189,605.92	-	2,265,300.92	762,496.00
24900	Others/Temporary Goddwn 3st Class	7,992,661	-	-	7,992,661	25%	-	7,992,658.19	-	7,992,658.19	3.00
	<b>TOTAL "A"</b>	<b>35,933,856</b>	<b>2,681,263.26</b>		<b>38,615,120</b>		<b>1,027,026.00</b>	<b>30,745,266.10</b>		<b>31,772,292.10</b>	<b>6,842,827.40</b>
	<b>B) FOUNDRY BUILDING :</b>										
24100	Foundry Building	948,248	-	-	948,248	3%	16,997.00	826,578.39	-	843,575.39	104,673.00
	<b>TOTAL "B"</b>	<b>948,248</b>			<b>948,248</b>		<b>16,997.00</b>	<b>826,578.39</b>		<b>843,575.39</b>	<b>104,673.00</b>
	<b>C) B.M.R.E. BUILDING :</b>										
24100	Factory Building	3,167,403	-	-	3,167,403	5%	-	3,167,392.93	-	3,167,392.93	10.00
24700	Other Building	476,661	-	-	476,661	5%	-	476,660.14	-	476,660.14	1.00
24600	Other Construction	2,214,358	-	-	2,214,358	5%	-	2,214,355.16	-	2,214,355.16	3.00
	<b>TOTAL "C"</b>	<b>5,858,422</b>			<b>5,858,422</b>			<b>5,858,408.23</b>		<b>5,858,408.23</b>	<b>14.00</b>
	<b>D) S.M.R.S. BUILDING :</b>										
24200	Office Building 1st Class	221,689	-	-	221,689	3%	5,542.00	199,512.63	-	205,054.63	16,634.00
24300	Residential Building 1st Class	711,721	-	-	711,721	3%	17,793.00	640,547.94	-	658,340.94	53,380.00
24600	Other Construction	159,185	-	-	159,185	25%	-	159,183.60	-	159,183.60	1.00
	<b>TOTAL "D"</b>	<b>1,092,594</b>			<b>1,092,594</b>		<b>23,335.00</b>	<b>999,244.17</b>		<b>1,022,579.17</b>	<b>70,015.00</b>
	<b>E) ICDS PHASE II BUILDING :</b>										
24300	Residential Building 1st Class	670,122	-	-	670,122	3%	16,753.00	598,717.46	-	615,470.46	54,652.00



Code no.	Particulars	Cost as on 30-6-2018	Addition during the year	Rate Adjustm ent	Total Book Value as on 30-6-2019	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2018	Adjustm ent	Total Depreciation 30-6-2019	Written Down Value as on 30-6-2019
24300	Residential Building 2nd Class	68,473	-	-	68,473	5%	-	68,472.18	-	68,472.18	1.00
24400	Center office Building 1st Class	276,688	-	-	276,688	3%	6,917.00	241,874.92	-	248,791.92	27,896.00
24700	Other Building 1st Class	125,554	-	-	125,554	3%	3,139.00	101,820.75	-	104,959.75	20,594.00
24400	Center office Building 2nd Class	243,731	-	-	243,731	5%	-	243,728.30	-	243,728.30	3.00
24200	Office Building 1st Class	141,473	-	-	141,473	3%	3,537.00	109,646.24	-	113,183.24	28,290.00
	<b>TOTAL "E"</b>	<b>1,526,042</b>	-	-	<b>1,526,042</b>		<b>30,346.00</b>	<b>1,364,259.85</b>	-	<b>1,394,605.85</b>	<b>131,436.00</b>
	<b>F) 76. MOTIJEEL C/A. DHAKA.</b>										
24800	Other Construction (Boundary wall)	249,378	-	-	249,378	10%	-	249,377.00	-	249,377.00	1.00
	<b>TOTAL "F"</b>	<b>249,378</b>	-	-	<b>249,378</b>		-	<b>249,377.00</b>	-	<b>249,377.00</b>	<b>1.00</b>
	<b>TOTAL (A+B+C+D+E+F)</b>	<b>45,608,541</b>	<b>2,681,263.26</b>	-	<b>48,289,804</b>		<b>1,097,704.00</b>	<b>40,043,133.74</b>	-	<b>41,140,837.74</b>	<b>7,148,966.40</b>
25000	<b>3. PLANT &amp; MACHINERY:</b>										
	<b>A) MILLS PLANT &amp; MACHINERY:</b>										
25100	Factory Plant & Machinery	77,758,618	3,645,684.48	-	81,404,302	5%	4,129,650.00	29,311,720.97	-	33,441,370.97	47,962,931.08
25200	Boiler	4,606,126	-	-	4,606,126	10%	-	816,346.00	-	816,346.00	3,789,780.00
25200	Boiler (New)	31,869,598	-	-	31,869,598	10%	2,344,810.00	21,355,548.47	-	23,700,358.47	8,169,240.00
25200	Boiler(Indian 40 MT)	81,870,224	-	-	81,870,224	10%	764,243.00	78,512,076.67	-	79,276,319.67	2,593,904.00
25300	Power House Machinery	9,581,177	615,869.72	-	10,197,046	10%	738,753.00	6,290,130.70	-	7,028,883.70	3,168,162.72
25400	Workshop	147,746	382,960.28	-	530,706	10%	38,296.00	147,719.00	-	186,015.00	344,691.28
25500	Plant & Machinery (BASIP)	128,075,948	-	-	128,075,948	10%	224,156.00	126,058,362.55	-	126,282,518.55	1,793,429.00
25600	Cattle Feed Plant	822,383	-	-	822,383	5%	-	822,380.25	-	822,380.25	3.00
	<b>TOTAL "A"</b>	<b>334,731,819</b>	<b>4,644,514</b>	-	<b>339,376,334</b>		<b>8,239,908.00</b>	<b>263,314,284.61</b>	-	<b>271,554,192.61</b>	<b>67,822,141.08</b>
	<b>B) BMRE PLANT &amp; MACHINERY:</b>										
25100	Plant & Machinery	21,774,906	-	-	21,774,906	5%	-	21,774,864.56	-	21,774,864.56	41.00
25200	Machinery & Boiler	4,518,616	-	-	4,518,616	10%	-	4,518,615.08	-	4,518,615.08	1.00
25300	Power House Machinery	4,047,450	-	-	4,047,450	10%	-	4,047,414.82	-	4,047,414.82	35.00
	<b>TOTAL "B"</b>	<b>30,340,971</b>	-	-	<b>30,340,971</b>		-	<b>30,340,894.46</b>	-	<b>30,340,894.46</b>	<b>77.00</b>
	<b>TOTAL (A+B):</b>	<b>365,072,791</b>	<b>4,644,514</b>	-	<b>369,717,305</b>		<b>8,239,908.00</b>	<b>293,655,179.07</b>	-	<b>301,895,087.07</b>	<b>67,822,218.08</b>
26000	<b>4. EQUIPMENTS:</b>										
26100	Factory Equipments	835,520	-	-	835,520	15%	125,328.00	375,984.00	-	501,312.00	334,208.00
26300	Laboratories Equipments	631,688	-	-	631,688	15%	227.00	630,740.00	-	630,967.00	721.00
26400	Air Comprasher Machine	94,500	-	-	94,500	15%	-	94,498.00	-	94,498.00	2.00
26500	Weigh Bridges	10,935,181	1,500,000.00	-	12,435,181	15%	1,237,868.00	7,675,289.65	-	8,913,157.65	3,522,023.64
26600	Other Equipments	3,079,818	-	-	3,079,818	15%	34,592.00	2,969,490.46	-	3,004,082.46	75,736.00
26700	Loose Tools	520,014	-	-	520,014	15%	-	519,426.58	-	519,426.58	587.00
26800	Agri. Implements	479,383	-	-	479,383	15%	-	479,347.35	-	479,347.35	36.00
	<b>Total :</b>	<b>16,576,105</b>	<b>1,500,000.00</b>	-	<b>18,076,105</b>	<b>105%</b>	<b>1,398,015.00</b>	<b>12,744,776.04</b>	-	<b>14,142,791.04</b>	<b>3,933,313.64</b>
27000	<b>5. FURNITURE, FIXTURE &amp; OTHER EQUIPMENTS :</b>										
	<b>A. MILLS</b>										
27100	Furniture	1,410,677	-	-	1,410,677	6%	17,648.00	1,380,269.02	-	1,397,917.02	12,760.00
27200	Fixture	739,547	-	-	739,547	15%	-	738,757.31	-	738,757.31	790.00
27300	Office Equipments	564,160	-	-	564,160	15%	3,000.00	560,426.50	-	563,426.50	733.00
27400	Office Equipments ICDS Phases - II	61,660	-	-	61,660	15%	-	61,656.00	-	61,656.00	4.00
	<b>Total "A"</b>	<b>2,776,044</b>	-	-	<b>2,776,044</b>		<b>20,648.00</b>	<b>2,741,108.83</b>	-	<b>2,761,756.83</b>	<b>14,287.00</b>
27000	<b>B. FIXTURE UNDER ADP GRANTS :</b>										
27200	Fixture (SMRS)	18,850	-	-	18,850	15%	-	18,837.00	-	18,837.00	13.00
27200	Fixture ICDS Phases - II	13,050	-	-	13,050	15%	-	13,041.00	-	13,041.00	9.00



Code no.	Particulars	Cost as on 30-6-2018	Addition during the year	State Adjustm ent	Total Book Value as on 30-6-2019	Rate of Dep.	Depreciation During The Year	Accumulated Dep.30-6-2018	Adjustm ent	Total Depreciation 30-6-2019	Written Down Value as on 30-6-2019
	<b>Total "B"</b>	<b>31,900</b>			<b>31,900</b>			<b>31,878.00</b>		<b>31,878.00</b>	<b>22.00</b>
	<b>C. FURNITURE UNDER INTEGRATED CANE DEVELOPMENT SCHEME :</b>										
27100	Furniture	25,000			25,000	6%		24,999.00		24,999.00	1.00
	<b>Total "C"</b>	<b>25,000</b>			<b>25,000</b>			<b>24,999.00</b>		<b>24,999.00</b>	<b>1.00</b>
	<b>Sub Total (A+B+C)</b>	<b>2,832,944</b>			<b>2,832,944</b>		<b>20,648.00</b>	<b>2,797,985.83</b>		<b>2,818,633.83</b>	<b>14,310.00</b>
28000	<b>6. VEHICLES TRANSPORTS :</b>										
	<b>A. MILLS :</b>										
28100	Tractors	16,524,228			16,524,228	25%		16,524,149.41		16,524,149.41	79.00
28200	Tailors	32,306,746	6,279,040		38,585,786	25%	3,382,384.00	31,545,641.07		34,928,025.07	3,657,761.00
28300	Trucks	7,483,548			7,483,548	25%	910,475.00	5,274,070.03		6,184,545.03	1,299,002.95
28500	Jeep& Car (Ambulance)	9,874,423			9,874,423	20%	285,800.00	8,731,212.00		9,017,012.00	857,411.00
28600	Other Vehicle & Bi-Cycle	145,181			145,181	20%		145,180.00		145,180.00	1.00
	<b>Total "A"</b>	<b>66,334,126</b>	<b>6,279,040</b>		<b>72,613,166</b>		<b>4,578,659.00</b>	<b>62,220,252.51</b>		<b>66,798,911.51</b>	<b>5,814,254.95</b>
	<b>B. VEHICLE UNDER I.C.D.S.</b>										
28500	Jeep & Cars	422,974			422,974	20%		422,973.23		422,973.23	1.00
	<b>Total "B"</b>	<b>422,974</b>			<b>422,974</b>			<b>422,973.23</b>		<b>422,973.23</b>	<b>1.00</b>
	<b>Total (A+B) :</b>	<b>66,757,101</b>	<b>6,279,040</b>		<b>73,036,141</b>		<b>4,578,659.00</b>	<b>62,643,225.74</b>		<b>67,221,884.74</b>	<b>5,814,255.95</b>
29000	<b>7.SUNDRY ASSETS</b>										
	<b>A. MILLS:</b>										
29100	1. Books	35,008			35,008	20%		34,760.78		34,760.78	247.00
29200	2. Crockery & Cutlery	4,256			4,256	20%		4,255.00		4,255.00	1.00
29300	3. Railway Sidding	1,428			1,428	7%		1,421.00		1,421.00	7.00
	4. Tripping	1,403			1,403	7%		1,402.00		1,402.00	1.00
	5. Tubewells	14,072			14,072	12%		14,051.00		14,051.00	21.00
	6. Telephones	721,234			721,234	15%		721,181.19		721,181.19	53.00
	7. Tramways	5,883			5,883	7%		5,882.00		5,882.00	1.00
	8. Molasses Tanks	17,160,553			17,160,553	7%	1,201,238.00	10,110,587.7		11,311,825.66	5,848,727.00
	9. Tennis Court	7,491			7,491	5%		7,490.00		7,490.00	1.00
	10. Umbrella	1,208			1,208	15%		1,147.00		1,147.00	61.00
	11. Brief Case	162			162	15%		158.00		158.00	4.00
	12. Petro Max	24,642			24,642	15%		24,612.00		24,612.00	30.00
	13. Television	203,713			203,713	10%		203,704.00		203,704.00	9.00
	14. Radio	2,559			2,559	10%		2,556.00		2,556.00	3.00
	15. Electric Heater	12			12	10%		11.00		11.00	1.00
	16. Lantron	53			53	10%		52.00		52.00	1.00
	17. Jute Carpet	5,279			5,279	10%		5,278.00		5,278.00	1.00
	18. Torch Light	719			719	10%		718.00		718.00	1.00
	19. K. G. Weight	1,289			1,289	10%		1,287.50		1,287.50	1.00
	20. Harmonium	12,100			12,100	10%		12,096.00		12,096.00	4.00
	21. Dugi tabla	1,430			1,430	10%		1,427.46		1,427.46	3.00
	22. Tarpolin	8,971			8,971	15%		8,969.00		8,969.00	2.00
	<b>Total "A"</b>	<b>18,213,465</b>			<b>18,213,465</b>		<b>1,201,238.00</b>	<b>11,163,046.59</b>		<b>12,364,284.59</b>	<b>5,849,180.00</b>
	<b>B. FOUNDRY ASSETS</b>										
29300	Moulding Box	1,441,352			1,441,352	15%		1,440,493.09		1,440,493.09	859.00
	<b>Total "B"</b>	<b>1,441,352</b>			<b>1,441,352</b>			<b>1,440,493.09</b>		<b>1,440,493.09</b>	<b>859.00</b>



Code no.	Particulars	Cost as on 30-6-2018	Addition during the year	Rate Adjustm ent	Total Book Value as on 30-6-2019	Rate of Dep.	Depreciation During The Year	Accumulated Dep. 30-6-2018	Adjustm ent	Total Depreciation 30-6-2019	Written Down Value as on 30-6-2019
	Total (A+B):	19,654,817	-	-	19,654,817		1,201,238.00	12,603,539.68	-	13,804,777.68	5,850,039.00
	GRAND TOTAL	517,538,481	15,104,818	-	532,643,299		16,536,172.00	424,487,840.10	-	441,024,012.10	91,619,287.63





**North Bengal Sugar Mills LTD.**  
Gopalpur, Natore  
Schedule of Fixed Assets of FARM  
For The Month Of 30th June 2019

Particulars	Book Value on 30-06-2018	Addition during the year	Sale/ Adjustment This period	Total as on 30-06-2019	Dep (%)	Depreciation During The Year	Accumulated Depreciation as on 30-06-2018	Less: Accumulated Depreciation	Total Taka	Written down value as on 30-06-2019	Annexure-A/2
<b>Land and Land Improvement</b>	<b>423,846.07</b>	-	-	<b>423,846.07</b>	-	-	-	-	-	<b>423,846.07</b>	
Residential Building	2,925,454.63	-	-	2,925,454.63	5%	-	2,925,392.63	-	2,925,454.63	62.00	
Farm Building	750,608.98	-	-	750,608.98	-	-	750,577.41	-	750,577.41	31.57	
Water & Electric Institution	2,976,943.57	-	-	2,976,943.57	10%	106,300.00	2,020,222.57	-	2,126,522.57	850,421.00	
Other Construction	360,389.91	-	-	360,389.91	5%	-	360,361.39	-	360,361.39	28.52	
Petrol Godown	559.00	-	-	559.00	10%	-	555.00	-	555.00	4.00	
<b>Total :</b>	<b>7,013,956.09</b>	-	-	<b>7,013,956.09</b>		<b>106,300.00</b>	<b>6,057,109.00</b>	-	<b>6,163,409.00</b>	<b>1,274,393.16</b>	
<b>Katcha Sheds &amp; Huts</b>	<b>48,652.00</b>	-	-	<b>48,652.00</b>	<b>25%</b>	-	<b>48,636.00</b>	-	<b>48,636.00</b>	<b>16.00</b>	
<b>Plant &amp; Machineries :</b>											
Machinery Implement	1,801,786.33	-	-	1,801,786.33	10%	-	1,801,627.33	-	1,801,627.33	159.00	
Machinery of BASIP	5,052,467.01	-	-	5,052,467.01	-	-	5,051,872.01	-	5,051,872.01	595.00	
Weighing Scale	288,897.62	-	-	288,897.62	10%	-	288,888.62	-	288,888.62	9.00	
Tools & Instruments	128,702.23	-	-	128,702.23	15%	-	128,590.23	-	128,590.23	112.00	
<b>Total :</b>	<b>7,271,853.19</b>	-	-	<b>7,271,853.19</b>		-	<b>7,319,614.19</b>	-	<b>7,319,614.19</b>	<b>891.00</b>	
<b>Furniture &amp; Fixture:</b>											
Furniture	145,917.98	-	-	145,917.98	6%	-	145,817.98	-	145,817.98	100.00	
Fixture	70,391.68	-	-	70,391.68	15%	-	70,386.68	-	70,386.68	5.00	
Other Equipments	83,434.00	-	-	83,434.00	-	-	83,427.00	-	83,427.00	7.00	
<b>Total:</b>	<b>299,743.66</b>	-	-	<b>299,743.66</b>		-	<b>299,631.66</b>	-	<b>299,631.66</b>	<b>112.00</b>	
<b>Transports &amp; Vehicles:</b>											
Tractors	22,015,322.23	-	-	22,015,322.23	25%	796,499.00	21,218,744.23	-	22,015,243.23	79.00	
Trailors	6,071,128.11	-	-	6,071,128.11	25%	499,999.00	5,571,102.11	-	6,071,101.11	27.00	
Other Vehicles	2,564,978.00	-	-	2,564,978.00	25%	633,750.00	663,725.00	-	1,297,475.00	1,267,503.00	
<b>Total:</b>	<b>30,651,428.34</b>	-	-	<b>30,651,428.34</b>		<b>1,930,248.00</b>	<b>27,453,571.34</b>	-	<b>29,383,819.34</b>	<b>1,267,609.00</b>	
<b>Sundry Assets:</b>											
Pumping Plants	507,839.05	-	-	507,839.05	10%	-	507,797.05	-	507,797.05	42.00	
Irrigation Chi	1,120,666.00	-	-	1,120,666.00	15%	-	1,120,658.00	-	1,120,658.00	8.00	
Samina & Trapal	27,067.20	-	-	27,067.20	25%	-	27,066.20	-	27,066.20	1.00	
Irrigation Plant	1,490,493.00	-	-	1,490,493.00	12%	-	1,489,673.00	-	1,489,673.00	820.00	
Tubwell	20,868.40	-	-	20,868.40	7%	-	20,863.40	-	20,863.40	5.00	
Embankment	453.00	-	-	453.00	15%	-	452.00	-	452.00	1.00	
Drains & Slacess	151.00	-	-	151.00	-	-	150.00	-	150.00	1.00	
Roads & Bridges	276.00	-	-	276.00	-	-	275.00	-	275.00	1.00	
Crocery & Catlaries	180.00	-	-	180.00	20%	-	171.00	-	171.00	9.00	
Umbrella	433.00	-	-	433.00	-	-	432.00	-	432.00	1.00	
Lontorn	45.00	-	-	45.00	-	-	44.00	-	44.00	1.00	
Torch Light	197.00	-	-	197.00	-	-	196.00	-	196.00	1.00	
Petromach	2,800.00	-	-	2,800.00	-	-	2,799.00	-	2,799.00	1.00	
<b>Total:</b>	<b>3,171,468.65</b>	-	-	<b>3,171,468.65</b>		-	<b>3,170,576.65</b>	-	<b>3,170,576.65</b>	<b>892.00</b>	
<b>Grand Total:</b>	<b>48,880,948.00</b>	-	-	<b>48,880,948.00</b>		<b>2,036,548.00</b>	<b>44,300,502.84</b>	-	<b>46,337,050.84</b>	<b>2,543,897.16</b>	



# NORTH BENGAL SUGAR MILLS LTD.

GOPALPUR, NATORE

## SCHEDULE OF SALE OF MOLASSES

AS ON 30-06-2019

Annexure-B

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%)	S.E.C (1%)	Amount in Tk.
Jul-18	703.420	-	10,139,996	-	1,520,999	471,810	507,000	101,400	12,741,205
Aug-18	61.700	-	930,335	-	139,550	46,517	46,517	9,303	1,172,222
Sep-18	35.430	-	556,676	-	83,501	27,834	27,834	5,567	701,412
Oct-18	83.570	-	938,772	-	140,816	46,939	46,939	9,388	1,182,852
Nov-18	492.929	-	5,043,112	-	756,467	252,156	252,156	50,431	6,354,321
Dec-18	538.870	-	4,737,205	-	710,581	236,860	236,860	47,372	5,968,879
Jan-19	1,072.320	-	9,344,900	-	1,401,735	467,245	467,245	93,449	11,774,574
Feb-19	768.480	-	6,077,979	-	911,697	303,899	303,899	60,780	7,658,253
Mar-19	699.170	-	5,785,777	-	867,867	289,289	289,289	57,858	7,290,079
Apr-19	625.610	-	5,964,540	-	894,681	298,227	298,227	59,645	7,515,320
	-	427.100	-	3,578,150	536,722	178,907	178,907	35,781	4,508,469
May-19	829.960	-	7,855,458	-	1,178,319	392,773	392,773	78,555	9,897,877
	-	572.900	-	4,799,630	719,945	239,982	239,982	47,996	6,047,534
Jun-19	1,183.430	-	11,328,273	-	1,699,241	566,414	566,414	113,283	14,273,624
	-	82.860	-	601,918	90,288	30,096	30,096	6,019	758,417
<b>Total</b>	<b>7,095</b>	<b>1,083</b>	<b>68,703,022</b>	<b>8,979,698</b>	<b>11,652,408</b>	<b>3,848,946</b>	<b>3,884,136</b>	<b>776,827</b>	<b>97,845,037</b>
Average selling Price <b>9,683</b>									
	224	-	3,519,017	-	527,852	140,761	175,951	35,190	4,398,771
	2,000	-	18,849,998	-	2,827,500	754,000	942,500	188,500	23,562,497
	455	-	4,607,304	-	691,096	184,292	230,365	46,073	5,759,129
<b>Carew &amp; Co. Ltd.</b>	<b>2,679</b>	<b>-</b>	<b>26,976,318</b>	<b>-</b>	<b>4,046,448</b>	<b>1,079,053</b>	<b>1,348,816</b>	<b>269,763</b>	<b>33,720,397</b>
<b>Less:</b>									
VAT (15%)					11,652,408				11,652,408
VAT (4%)						3,848,946			3,848,946
Income Tax (5%)							3,884,136		3,884,136
S.E.C (1%)								776,827	776,827
Total Vat & Tax									20,162,317
<b>Net Sale (Taka):</b>									<b>77,682,720</b>



**NORTH BENGAL SUGAR MILLS LTD.**

Gopalpur, Natore

**Schedule of Repair & Maintenance  
For The Month Of 30th June 2019**

C. No.	Cost Centre	Particulars				Total Amount in Taka 2019	Total Amount in Taka 2018
		Repair & Maintenance (2018-2019)		Fuel	Total		
		64000	65000				
1	Cane Procurement	1,005	544,261	4,122	549,387	446,110	
2	Garage	6,499,586	1,547,482	9,683,342	17,730,411	16,169,117	
5	Mechanical	7,243,822	6,031,722	2,849,606	16,125,150	15,068,450	
6	Chemical	8,118,857	2,894,587	215,861	11,229,305	10,426,772	
35	Sales & Distribution	11,595	38,060	-	49,655	268,802	
40	Boiler	242,928	327,460	38,767	609,154	4,910,432	
41	Power Generation	2,407,102	402,409	5,933,769	8,743,280	5,685,243	
44	Electrical	2,419,954	322,096	345	2,742,395	1,921,709	
45	Civil	1,179,736	431,198	13,685	1,624,619	3,759,468	
63	Cane Development	795,937	121,348	917,285	1,040,559	66,165	
79	Accounts	148,500	453,407	-	601,907	247,756	
82	Administration	298,680	436,213	734,893	849,749	1,934,406	
	<b>Total:</b>	<b>29,367,703</b>	<b>13,550,243</b>	<b>18,977,627</b>	<b>61,895,573</b>	<b>60,904,430</b>	

Schedule-A

Repair & Maintenance	Fuel	Total
1,336,800	114,856	1,451,657
41,531,490	18,862,771	60,394,261
49,655	-	49,655
<b>42,917,946</b>	<b>18,977,627</b>	<b>61,895,573</b>

Administration  
Factory  
Selling & Distribution

**Total:**

