

THAKURGAON SUGAR MILLS LIMITED  
INDEPENDENT AUDITORS' REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE, 2023



**Independent Auditors' Report  
To the Shareholders of  
Thakurgaon Sugar Mills Limited  
Report on the Audit of the Financial Statements**

**Qualified Opinion**

We have audited the financial statements of Thakurgaon Sugar Mills Limited, which comprise the Statement of Financial Position as at 30 June 2023, Statement of Profit and Loss Account & Comprehensive Income, Statement of Trading Account, Statement of Changes in Equity, Statement of Cash Flow for the year then ended, and Notes to the Financial Statements including significant accounting policies.

In our opinion, except for issues described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly in all material respects of the Statement of Financial Position of Thakurgaon Sugar Mills Limited as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Qualified Opinion**

- IAS 2.9 stipulates that inventories must be measured at the lower of their cost and net realizable value (NRV) whereas the company does not comply with the practice while accounting for Stock and Others. For instances, obsolete stock items are presented in cost value in the Statement of Financial Position of the Company.
- Reserve and Surplus amounting to BDT 21,127,674 is being carried forward for several years without any adjustment. Due to inadequate documents and explanation, we do not express any opinion on this balance.
- The company has shown BDT 18,159,544 and BDT 2,668,418 as loan from TSM Permanent Provident Fund and TSM Seasonal Fund respectively and these balances are being carried forward for several years (Note: 15.03). As the company does not account interest on this loan, this investment of the funds results in non-performing in nature.
- Instead of transferring Employees Contribution to PF amounting to BDT 41,807,744; Company's Contribution to PF amounting to BDT 43,913,200; Seasonal Contribution to PF amounting to BDT 12,255,735; the company has shown these balances in Current Liabilities (Note: 15.03). As per section 250 (b) of Bangladesh Labor Rules, 2015, every company shall/transfer the contribution to the provident fund within fifteen days after the end of month.
- Creditors for Goods Supply from 13 entities amounting to BDT 42,000,044 is being carried forward for several years in the Statement of Financial Position of the company.



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 International Ethics Standard Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with the ethical requirements' that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

#### **Emphasis of Matter**

- Accounts Receivable from M/S Judge Distilleries Ltd. amounting to BDT 1,516,002; Marshall Distilleries Ltd. amounting to BDT 540,624; Rangpur Distilleries amounting to BDT 257,339 are being carried forward in the Statement of Financial Position of the company for several years. Lawsuits have been filed against recovery of these balance. Our opinion is not modified in this regard.
- Adjustment balance shown in the Fixed Assets Schedule of the entity are adjustment of prior years' error.

#### **Other Matters**

- The latest Schedule X, Form XII from the Registrar of Joint Stock Companies & Firms (RJSC) were not available.

#### **Going Concern**

We are required to report if we have concluded that the use of the going concern basis of accounting is inappropriate or there is an undisclosed material uncertainty that may cast significant doubt over the use of that basis for a period of at least twelve months from the date of the financial statements. We have nothing to report in these respects.

#### **Other Information**

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

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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.





### **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, Companies Act 1994 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.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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

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

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

#### **Report on other Legal and Regulatory Requirements**

In accordance with the Companies Act, 1994 and Securities and Exchange Rules, 1987 and relevant notifications issued by Bangladesh Securities and Exchange Commission, 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;



# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

- 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 and payments made were for the purpose of the Company Business;
- e) the information and explanation required by us have been received and found satisfactory.

Dated, Dhaka  
14 December, 2023

Md. Iqbal Hossain FCA  
Partner, Enrolment No.:596 (ICAB)  
Zoha Zaman Kabir Rashid & Co.  
Chartered Accountants  
DVC: 2401160596AS796170



Thakurgaon Sugar Mills Limited

Thakurgaon Road, Thakurgaon

Statement of Financial Position

As at 30 June 2023

Particulars	Note	Mills	Farm	Amount in Taka	
				June 30, 2023	June 30, 2022
<b>Assets:</b>					
<b>A. PROPERTY, PLANT AND EQUIPMENT :</b>					
Fixed Assets	3	60,000,027	4,637,044	64,637,072	61,013,323
<b>B. CURRENT ASSETS:</b>					
Stock and Stores	4	155,742,885	190,257	155,933,142	249,689,296
Inter project current account	5	39,121,410	-	39,121,410	15,263,958
Accounts Receivable	6	79,648,216	30,001	79,678,217	8,856,716
Loans and Advances	7	92,457,064	392,742	92,849,806	76,934,385
Crop working in Progress of F	8	-	22,222,828	22,222,828	17,063,965
Amount due from Farm as per Contra		265,815,883	-	265,815,883	294,460,659
Cash and Bank Balances	9	113,407,832	-	113,407,832	35,496,664
<b>Total (A+B)</b>		<b>806,193,317</b>	<b>27,472,873</b>	<b>833,666,190</b>	<b>758,778,965</b>
<b>EQUITY &amp; LIABILITIES :</b>					
<b>C. SHAREHOLDERS' EQUITY:</b>					
Share Capital	10	(7,847,518,190)	(293,823,297)	(8,141,341,487)	(7,721,953,124)
Government Equity	11	15,244,000	-	15,244,000	15,244,000
Reserve and Surplus	12	2,961,587	-	2,961,587	2,961,587
Government & Others Grants	13	20,469,298	658,376	21,127,674	21,127,674
Retained Earnings		41,848,613	-	41,848,613	162,337,608
		(7,928,041,688)	(294,481,673)	(8,222,523,361)	(7,923,623,993)
<b>D. NON-CURRENT LIABILITIES:</b>					
Long Term Loan	14	1,313,067,264	-	1,313,067,264	862,924,506
<b>E. CURRENT LIABILITIES &amp; PROVISIONS:</b>					
Liabilities	15	7,340,644,243	321,296,170	7,661,940,414	7,617,807,583
Credit with Sonali Bank	16	1,066,008,953	55,480,287	1,121,489,240	1,087,119,626
Head Office Current Account	17	2,792,704,369	-	2,792,704,369	2,582,948,543
Provisions	18	3,463,404,519	-	3,463,404,519	3,635,525,698
Amount due to Mills as per Contra		18,526,402	-	18,526,402	17,753,057
<b>Total (C+D+E)</b>		<b>806,193,317</b>	<b>27,472,873</b>	<b>833,666,190</b>	<b>758,778,965</b>

GM (Finance)

Managing Director

Director

Dhaka  
Dated-14/12/2023



Md. Iqbal Hossain FCA  
Partner, Enrolment No. 596 (ICB)  
Zoha Zaman Kabir Rashid & Co.  
Chartered Accountants

DVC: 2401160596AS796170





**Thakurgaon Sugar Mills Limited**  
**Thakurgaon Road, Thakurgaon**  
**Statement of Profit or Loss Account & Comprehensive Income**  
**For the year ended 30 June 2023**

PARTICULARS	NOTES	MILLS	FARM	Amount in Taka	
				July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
		(193,173,271)	57,311,787	(135,861,484)	(250,163,040)
Gross Profit/(Loss):		(195,430,494)	14,636,098	(180,794,397)	(294,102,378)
Add: Miscellaneous Income	22	2,257,223	42,675,689	44,932,912	43,939,338
Less: Administrative Expenses		329,556,582	26,439,540	355,996,122	376,924,351
Salary and wages	23	55,746,286	20,319,244	76,065,530	86,937,720
Over time	24	1,577,047	114,022	1,691,069	1,753,589
Repairs and Maintenance	25	174,611	441,941	616,552	632,790
Insurance	26	3,604,759	-	3,604,759	3,389,927
Directors' Remuneration		367,066	-	367,066	146,535
Depreciation	27	1,270,543	2,259,344	3,529,887	3,702,116
Power and Fuel		1,931,629	34,127	1,965,756	2,769,595
Head office General expenses		2,561,623	-	2,561,623	11,476,688
Interest On Loan	28	256,480,664	-	256,480,664	256,397,075
Selling and Distribution Expenses		1,366,601	-	1,366,601	2,563,264
Other Administrative Overhead	29	4,475,753	3,270,862	7,746,615	7,155,051
Net Profit/(Loss) Before Taxation		(522,729,853)	30,872,247	(491,857,607)	(627,087,391)
Less: Provision for Taxation		2,994,160	-	2,994,160	3,051,779
Net Profit/(Loss) during the year		(525,724,013)	30,872,247	(494,851,766)	(630,139,170)

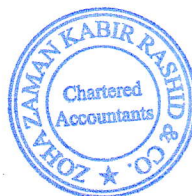
GM (Finance)

Managing Director

Director

**Md. Iqbal Hossain FCA**  
Partner, Enrolment No. 596 (ICB)  
Zoha Zaman Kabir Rashid & Co.  
Chartered Accountants

Dhaka  
Dated-14/12/2023





# Zoha Zaman Kabir Rashid & Co.

Thakurgaon Sugar Mills Limited  
Thakurgaon Road, Thakurgaon  
Statement of Trading Account  
For the year ended 30 June 2023

Chartered Accountants

S.L.	PARTICULARS	NOTES	MILLS	FARM	Amount in Taka	
					July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	<b>Sales</b>		<b>499,046,634</b>	<b>31,700,063</b>	<b>530,746,697</b>	<b>527,294,303</b>
	Sugar	19	403,733,750	-	403,733,750	467,338,660
	Molasses	20	95,312,884	-	95,312,884	41,291,138
	Transfer form Farm	21	-	31,700,063	31,700,063	18,664,505
	<b>Less: Cost of Goods Sold</b>					
<b>A</b>	<b>Direct Materials:</b>		<b>251,496,632</b>	<b>-</b>	<b>251,496,632</b>	<b>219,252,186</b>
	Cost of Sugarcane and other Incidental cost	30	243,006,439	-	243,006,439	212,997,738
	Other production materials	31	8,490,193	-	8,490,193	3,653,807
	Packing materials		-	-	-	2,600,640
<b>B</b>	<b>Add: Direct expenses</b>		<b>342,271,792</b>	<b>17,063,965</b>	<b>359,335,757</b>	<b>383,358,141</b>
	Salary and wages	32	262,624,541	-	262,624,541	298,361,980
	Overtime	33	9,849,169	-	9,849,169	9,709,239
	Repairs and Maintenance	34	31,067,499	-	31,067,499	30,462,886
	Power and Fuel	35	15,246,643	-	15,246,643	13,452,636
	Insurance	36	-	-	-	-
	Depreciation	37	18,772,837	-	18,772,837	8,531,491
	Manufacturing Overhead	38	3,713,246	-	3,713,246	2,456,860
	Cane Development Expenses		997,856	-	997,856	1,009,285
	Farm Direct Expenses	39	-	17,063,965	17,063,965	19,373,764
	Opening Work - in - process		<b>742,970</b>		<b>742,970</b>	<b>824,839</b>
<b>C</b>	Less: Closing Work in Process	40 (C)	<b>499,109</b>		<b>499,109</b>	<b>742,970</b>
<b>D</b>	<b>Cost of Production (A+B+C-D)</b>		<b>594,012,285</b>	<b>17,063,965</b>	<b>611,076,250</b>	<b>602,692,196</b>
	Add: Opening Stock of Finished Goods		<b>169,326,910</b>	<b>-</b>	<b>169,326,910</b>	<b>388,031,396</b>
	Sugar		64,676,740	-	64,676,740	295,972,521
	Molasses		104,650,170	-	104,650,170	92,058,875
	Less: Closing Stock of Finished Goods		<b>68,862,067</b>	<b>-</b>	<b>68,862,067</b>	<b>169,326,910</b>
	Sugar	40 (A)	1,811,000	-	1,811,000	64,676,740
	Molasses	40 (B)	67,051,067	-	67,051,067	104,650,170
	<b>Cost of goods sold</b>		<b>694,477,129</b>	<b>17,063,965</b>	<b>711,541,093</b>	<b>821,396,681</b>
	<b>Gross Profit / Loss</b>		<b>(195,430,494)</b>	<b>14,636,098</b>	<b>(180,794,397)</b>	<b>(294,102,378)</b>

GM (Finance)

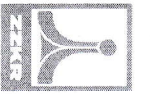
Managing Director

Director

Dhaka  
Dated-14/12/2023



Md. Iqbal Hossain FCA  
Partner, Enrolment No. 596 (ICB)  
Zoha Zaman Kabir Rashid & Co.  
Chartered Accountants



Thakurgaon Sugar Mills Limited

Panchagarh

Statement of Changes in Equity

For the year ended June 30, 2023

**Zoha Zaman Kabir Rashid &**  
Chartered Accountants

Particulars	Share Capital		40% Equity Share of SMRFS		Reserve & Surplus		Retained Earnings		Total		Total
	Mills	Firm	Mills	Firm	Mills	Firm	Mills	Firm	Mills	Firm	
Balances 30.06.2022	15,244,000	-	2,961,587	-	20,469,298	658,376	(7,598,270.073)	(325,353,920)	(7,558,936.812)	(325,353,920)	(7,884,290,732)
Add: Net Profit/ (Loss) During The Year	-	-	-	-	-	-	(525,724,013)	30,872,247	(525,724,013)	30,872,247	(494,851,766)
Prior Year Adjustment	-	-	-	-	-	-	195,952,398	-	195,952,398	-	195,952,398
Subsidy From Govt.	-	-	-	-	-	-	-	-	-	-	-
BSTI Making Fee	-	-	-	-	-	-	-	-	-	-	-
<b>Balances 30.06.2023</b>	<b>15,244,000</b>	<b>-</b>	<b>2,961,587</b>	<b>-</b>	<b>20,469,298</b>	<b>658,376</b>	<b>(7,928,041,688)</b>	<b>(294,481,673)</b>	<b>(7,888,708,427)</b>	<b>(294,481,673)</b>	<b>(8,183,190,100)</b>

For the year ended June 30, 2022

Particulars	Share Capital		40% Equity Share of SMRFS		Reserve & Surplus		Retained Earnings		Total		Total
	Mills	Firm	Mills	Firm	Mills	Firm	Mills	Firm	Mills	Firm	
Balances 30.06.2021	15,244,000	-	2,961,587	-	20,469,298	658,376	(6,952,843,831)	(340,640,992)	(6,913,510,570)	(340,640,992)	(7,254,151,562)
Add: Net Profit/ (Loss) During The Year	-	-	-	-	-	-	(645,426,242)	15,287,072	(645,426,242)	15,287,072	(630,139,170)
Previous Year Adjustment	-	-	-	-	-	-	-	-	-	-	-
Adjustment during the period	-	-	-	-	-	-	-	-	-	-	-
<b>Balances 30.06.2020</b>	<b>15,244,000</b>	<b>-</b>	<b>2,961,587</b>	<b>-</b>	<b>20,469,298</b>	<b>658,376</b>	<b>(7,598,270,073)</b>	<b>(325,353,920)</b>	<b>(7,558,936,812)</b>	<b>(325,353,920)</b>	<b>(7,884,290,732)</b>

*[Signature]*  
GM (Finance)

*[Signature]*  
Managing Director

*[Signature]*  
Director

Md. Iqbal Hossain FCA

Partner, Enrolment No. 596 (ICBA)

Zoha Zaman Kabir Rashid & Co.

Chartered Accountants



Independent legal & account

Dhaka  
Dated-14/12/2023





# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Thakurgaon Sugar Mills Limited  
Thakurgaon Road, Thakurgaon  
**Statement of Cash Flow**

For the year ended 30 June 2023

Particulars	Amount in Taka	Amount in Taka
<b>Cash Flow from Operating Activities</b>		
Net Profit/(Loss) after tax	(494,851,766)	(630,139,170)
<b>Previous year Income &amp; Expense Adjustment</b>		
Wage Commission & others Adjustment		
Head Office & Others realised from Final Bill ( Income)		
<b>Adjustment to reconcile net income to net cash</b>		
Depreciation	22,311,717	12,256,727
Increase/(Decrease) in Stock and Others	93,756,154	231,334,432
Increase/(Decrease) in Inter project current account	(23,857,452)	(14,872,727)
Increase/ (Decrease) in Accounts Receivable	(70,821,501)	24,632,213
Increase/ (Decrease) in Loans and Advances	(15,915,421)	(15,522,935)
Increase/ (Decrease) in Crop in Progress of Farm	(5,158,863)	2,309,788
Increase/ (Decrease) in Amount due from Farm as per Contra	28,644,776	19,764,632
Increase/ (Decrease) in Government & Others Grants	(120,488,995)	137,456,881
Increase/ (Decrease) in Liabilities	34,369,614	30,096,414
Increase/ (Decrease) in Provisions	773,345	(18,030,413)
Increase/ (Decrease) in Amount due to Mills as per Contra	(28,644,776)	(19,764,632)
<b>A. Net Cash Provided / (Used) by Operating Activities</b>	<b>(579,883,167)</b>	<b>(240,478,790)</b>
Cash Flow from Investing Activities	195,952,398	-
Purchase of Fixed Assets	(25,935,467)	(21,946,732)
<b>B. Net Cash Provided / (Used) by Investing Activities</b>	<b>170,016,931</b>	<b>(21,946,732)</b>
<b>Cash Flow from Financing Activities</b>		
Increase/ (Decrease) in Credit with Sonali Bank	209,755,826	198,217,262
Increase/ (Decrease) in Head Office Current Account	(172,121,179)	65,788,773
Increase/ (Decrease) in Long Term Loan	450,142,758	5,965,043
	-	
<b>C. Net Cash Provided / (Used) by Financing Activities</b>	<b>487,777,405</b>	<b>269,971,078</b>
Net Cash Increase/ (Decrease) (A+B+C)	<b>77,911,169</b>	<b>7,545,556</b>
Opening Cash in Hand & Bank Balance	35,496,663	27,951,107
Closing Cash in Hand & Bank Balance	113,407,832	35,496,663

GM (Finance)

Managing Director

Director

Dhaka  
Dated-14/12/2023

Md. Iqbal Hossain FCA  
Partner, Enrolment No. 596 (ICB)  
Zoha Zaman Kabir Rashid & Co.  
Chartered Accountants





**Thakurgaon Sugar Mills Limited**  
**Notes to the Accountants**  
**For the year ended June 30, 2023**

**1.00 Background of the Company:**

The sugar industry is of great importance in the agricultural-based economy of Bangladesh. Sugarcane is the second most important crop in Bangladesh and one of the major crops in the northern region. The sugar industry contributes significantly to rural development by creating industrialization, constructing infrastructure such as roads and physical structures, generating employment opportunities, and contributing to socio-economic development.

Various raw materials, such as sugar beets and sugar cane, are used as raw materials in the sugar industry to establish numerous factories. Sugar beets are used as raw materials in distilleries to produce molasses, spirits, vinegar, citric acid, lactic acid, and other products. Sugar beets are also used to produce high-quality animal feed. Another byproduct of the sugar industry is the production of organic fertilizers using sugar press mud.

The sugar industry indirectly creates employment opportunities for a large number of people, with approximately 1,000 individuals directly employed in a sugar mill. Naturally, the concentration of activities around a sugar mill becomes the main economic activity of an area. The establishment of the Chini Chemical Corporation in Thakurgaon in 1956 initiated the large-scale production of sugar.

Thakurgaon Sugar Mills Ltd started its factory construction work on May 31, 1956. The trial production of the establishment started on December 20, 1958, and commercial production started on November 20, 1959. The establishment was registered in accordance with the Companies Act of 1913 and currently under the Companies Act of 1994. The main work of the company is to purchase sugar cane directly from its own land and process it in the sugar factory and sell the produced sugar in the local market. The main raw material of the company is sugar cane. Sugar cane is processed to produce sugar and byproducts such as molasses, bagasse, and filter cake. The daily crushing capacity of the mill is 1524 TCD (Tons of Cane per Day), and the annual sugar production capacity is 15240 MT (Metric Tons). The machinery supplier for the mill is Nargis Water Station Limited, Ghataland. The total land area of the establishment is 2887.02 acres, including 76.48 acres of residential colony, ponds, and railway lines.

**1.01 Nature of Business activity:**

The principal activities of the company are manufacturing and sales of sugar & molasses from sugar cane locally purchased and produced in mills. Both sugar and molasses are sold in the local market.

**2.00 Significant Accounting Policies & Other Materials Information**

**2.01 Basic Accounting:**

These Financial statements have been prepared on going concept historical cost convention using accrual method of accounting.

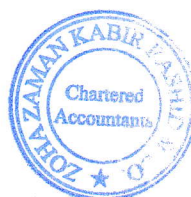
**2.02 Statement of compliance with local laws**

The Financial Statement have been prepared in compliance with the requirement of the Company Act, 1994 & other relevant local laws as applicables.

**2.03 Statement of compliance with International Accounting Standards:**

The Financial Statement have been prepared in compliance with the requirement of the International Accounting Standards (IAS) approved by the International Accounting Standards Committee (IASC) and as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) as Applicable.

**2.04 Going Concern:**







The Company is incurred a net operating loss of Tk.959,823,930;Tk.630,139,170 and Tk.494,851,766 in the year 2020-2021, 2021-2022 and 2022-2023 respectively and as of that date, the company current liabilities exceeded its total assets by Tk.6372311372; Tk.6,859028618 and Tk.6828274221 Respectively. This above fact indicates that there is a material uncertainty exists that may cast significant doubt on the Thakurgaon Sugar Mills Limited ability to continues as going concern.

**2.05 Fixed Assets:**

Fixed Assets are stated at historical cost less accumulated depreciation.

**2.06 Depreciation Rate:**

i) The rates at which the assets are depreciated per annum depending on the nature and estimated useful live of each class of assets are as follows:

S.L. No.	Particulars	Rate of Depreciation
1	<b>Land Group</b>	
	Railway siding	7%
	Trolley lines	7%
	Culverts, Drains, Sewerage	15%
	Deep Tubewells	12%
2	<b>Buildings</b>	
	Main Factory Buildings	2.5%
	First Class Building	2.5%
	Second Class Building	5%
	Temporary Structures	25%
	Sheds	25%
3	<b>Transport Vehicals</b>	
	Motor cars	20%
	Cycles	20%
	Motor Launch	12.5%
	Speed Boat	20.0%
	Trucks	25%
	Other including trollies, cranes etc.	25%
4	All Electrical Installation & Equipments	10%
5	<b>Plant &amp; Machinery</b>	
	Factory, Plant and Machinery	5%
	Power and others machinery	10%
	Road making machinery	15%
	Sugar cane crushers (indigenous)	20%
6	Factory Equipments	15%
7	Office Equipments	15%
8	Furniture	6%
9	Fixtures & Fittings	15%
10	Other Equipments	
	Referigerators	15%
	Aircondition	20%
	All other Equipments	10%
11	Books	20%

ii) No Depreciation has been Charged on Land & Land Development.

iii) Depreciation has been charged on all fixed assets on Straight-line Method

iv) Depreciation has been charged on a full year basis on the addition made during the year to the assets irrespective of date of the acquisition

**2.07 Valuation of Stock & Stores:**





**(a) Sugar Production**

- i) Stock of sugar is valued at lower of cost & market value
- ii) Stock of molasses is valued at last selling price.

**(b) Farm Products:**

Stock of farm products are valued at market price. The work-in- process (Standing Crops) is valued at actual expenditure incurred up to the date of Statement of Financial Position.

**(c) Work in Process**

Work in process has been valued at 100% Materials cost i.e. sugar cane, loading charge, lime, sulphur & other overhead on proportion basis.

**(d) Stores & Spares**

Stores & Spares are valued at weighted average cost.

**(e) Store-in- Transit:**

Store-in-transit is shown at cost incurred up to the date of Statement of Financial Position

**2.08 Reserve:**

**i) Capital Reserve:**

The Company capitalizes the profit of Fixed assets & relief & rehabilitation grant.

**ii) General Reserve:**

The Company transferred unpaid pre-liberation dividend to the said account as per Board's resolution.

**2.09 Government & Others Grants:**

The grants were used for acquiring fixed assets & are subsequently being capitalized. Depreciation is Provided in usual way from the day they are brought under use. The depreciation of fixed assets is set off against the grants on completion of the project. After the set off, the balance represents the fixed assets capitalized at written down value on the assets side of Statement of Financial Position like a contra item. The subsequent yearly depreciation charges are set off against the grant balance.

**2.10 Long Term Loan:**

The fund and loans were used for acquiring fixed assets & have subsequently been capitalized. The interest on loans & funds are capitalized up to the date of completion of the project & thereafter charged to the profit & loss unless otherwise directed by the government.

**2.11 Reporting Currency:**

Figures in the Financial Statement are presented in Bangladesh Taka.

**2.12 Provision for Taxation:**

Provision for Income Tax has been made as per applicable sections/rules of Income Tax ordinance, 1984.





**3.00 Fixed Assets (Consolidated)**

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Opening Balance (at Cost)</b>			
Mills	3.01	277,904,345	257,057,613
Farm	3.02	84,986,822	83,886,822
		<b>362,891,167</b>	<b>340,944,435</b>
<b>Add: Addition this year</b>			
Mills	3.01	25,935,467	24,146,732
Farm	3.02	-	1,100,000
		<b>25,935,467</b>	<b>25,246,732</b>
<b>Total Assets (Mill + Farm)</b>		<b>388,826,634</b>	<b>366,191,167</b>
<b>Less:</b>			
<b>Sale / Obsolute</b>			3,300,000
<b>Total Assets (Mill + Farm)</b>		<b>388,826,634</b>	<b>362,891,167</b>
<b>Accumulated Depreciation (Opening)</b>			
Mills	3.01	223,787,410	213,980,466
Farm	3.02	78,090,435	75,640,652
		<b>301,877,845</b>	<b>289,621,118</b>
<b>Add: Current Year Charge</b>			
Mills	3.01	20,052,375	9,806,944
Farm	3.02	2,259,343	2,449,783
		<b>22,311,718</b>	<b>12,256,727</b>
<b>Accumulated Depreciation (Closing)</b>		<b>324,189,563</b>	<b>301,877,845</b>
<b>Written Down Value</b>			
Mills	3.01	60,000,027	54,116,935
Farm	3.02	4,637,044	6,896,387
<b>Total</b>		<b>64,637,072</b>	<b>61,013,323</b>

**3.01 Fixed Assets (Mills)**

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>Opening Balance (at Cost)</b>	277,904,345	257,057,613
Add: Addition this year	25,935,467	24,146,732
Less: Sale / Obsolute		3,300,000
	<b>303,839,812</b>	<b>277,904,345</b>
<b>Less:</b>		
Accumulated Depreciation (Opening)	223,787,410	213,980,466
Add: Charge this year	20,052,375	9,806,944
Accumulated Depreciation (Closing)	<b>243,839,785</b>	<b>223,787,410</b>
<b>Written Down Value</b>	<b>60,000,027</b>	<b>54,116,935</b>

**3.02 Fixed Assets (Farm)**

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>Opening Balance (at Cost)</b>	84,986,822	83,886,822
Add: Addition this year	-	1,100,000
	<b>84,986,822</b>	<b>84,986,822</b>
<b>Less:</b>		
Accumulated Depreciation (Opening)	78,090,435	75,640,652
Add: Charge this year	2,259,343	2,449,783
Accumulated Depreciation (Closing)	<b>80,349,778</b>	<b>78,090,435</b>
<b>Written Down Value</b>	<b>4,637,044</b>	<b>6,896,387</b>



**4.00 Stock & Others:**

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Mills</b>			
Stock of Finished Goods	4.01	68,862,067	169,326,910
Work-in- process	4.02	499,109	742,970
Stock of Stores & Spares	4.03	79,244,662	71,983,613
Stock of Fertilizer & Bio- Cides	4.04	6,944,253	7,326,602
work-in- process Stsm sugar		-	-
work-in- process psm sugar		-	-
Stock in Transit	4.05	192,795	94,613
<b>Sub- Total</b>		<b>155,742,885</b>	<b>249,474,708</b>
<b>Farm</b>			
Stock of Fertilizer , Bio- Cides & Fuel		190,257	214,586
		<b>190,257</b>	<b>214,586</b>
<b>Total (Mills + Farm)</b>		<b>155,933,142</b>	<b>249,689,294</b>

**4.01 Stock of Finished Goods (Mills)**

Particulars	Rate per M. Ton	Quantity	Amount in Taka	
			June 30, 2023	June 30, 2022
Sugar	100,000	18.11	1,811,000	64,676,740
Molasses	25,415.09	2638.238	67,051,067	104,650,170
<b>Total</b>			<b>68,862,067</b>	<b>169,326,910</b>

**4.02 Work-in- process ( Mills)**

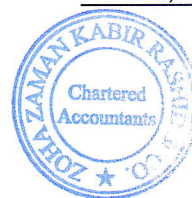
Particulars	Rate per M. Ton	Quantity	Amount in Taka	
			June 30, 2023	June 30, 2022
Cost of Sugar cane	4,500	108.47	488,115	733,360
Cost of Lime % cane	22,500	0.19	4,307	5,610
Cost of Sulphur % cane	111,435	0.06	6,686	4,000
<b>Total</b>			<b>499,108</b>	<b>742,970</b>

**4.03 Stock of Stores & Spares( Mills)**

Particulars	Code	Amount in Taka	
		June 30, 2023	June 30, 2022
Fuel & Lubricants	40205	3,687,709	2,822,500
Production Materials	40306	4,941,765	1,876,257
Loose Tools	40409	469,856	420,868
Stock of PEC Materials	40500	18,534,629	18,534,629
Mechanical Spare Parts	40517	29,637,338	26,925,000
Transport Spairs	40521	5,528,366	5,073,032
Medical Sulplies	40715	-	-
Electrical Spare Parts	40618	10,374,966	10,492,042
Stationary	40816	307,031	248,315
Iron,Steel & Non-Ferous Mate.	40902	1,607,471	1,763,595
Pipe, Tube & Fittings	40903	1,018,068	746,230
Re-Fectories Parts	40904	1,002,060	1,029,640
Paints & Vernisses	40907	227,531	292,635
General Hardware	40908	744,356	734,846
Domestic Equipment	40910	8,610	8,965
Furniture & Fixture	40911	560	560
Cords Rops & Others	40912	133,575	108,405
Packing, Gaskit & Insultaing Mate.	40913	674,479	558,420
Laboratory Apparetus	40914	64,337	67,529
Construction Materials	40001	-	17,000
Miscellaneous	40920	281,955	263,145
Stock of Fertilizer	40922	-	-
		<b>79,244,662</b>	<b>71,983,613</b>

**4.04 Stock of Fertilizer & Bio- Cides (Mills)**

Particulars	Quantity	Rate	Amount in Taka	
			June 30, 2023	June 30, 2022
<b>Fertilizers:</b>				
Urea			600,118	4,132,827
T.S.P			3,104,391	
M.O.P			838,439	
<b>Sub- Total</b>			<b>4,542,947</b>	<b>4,132,827</b>







# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

<b>Biocides:</b>			
Carbendazim-50 WP		244,086	3,027,247
Zink Sulfet		-	-
Freponil-3 G R		2,028,063	-
Carbofuran-5 G		-	-
Carew'SJoiba Sar		-	-
Noin/Advestin		-	-
	<b>Sub-Total</b>	<b>2,272,149</b>	<b>3,027,247</b>
<b>Cane Accounts Advance</b>			
Stamp		129,156	166,528
	<b>Sub-Total</b>	<b>129,156</b>	<b>166,528</b>
<b>Total (Fertilizer + Biocides+Stamp+Cane Accounts Advance)</b>		<b>6,944,253</b>	<b>7,326,602</b>

#### 4.05 Store in Transit (Mills)

Particulars	Date	Amount in Taka	
		June 30, 2023	June 30, 2022
		192,795	94,613
		-	-
		-	-
		-	-
<b>Total</b>		<b>192,795</b>	<b>94,613</b>

#### 5.00 Inter Project Current Account

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
North Bengal Sugar Mills Ltd.	63,910	74,550
Crew & Co. Ltd.	38,288,574	14,850,387
Mobrakganj Sugar Mills Ltd.	134,247	186,054
Zeal Bangla Sugar Mills Ltd.	183,050	152,967
Shyampur Sugur Mills Ltd	422,636	-
Rajshahi Sugar Mills Ltd.	28,993	-
	<b>39,121,410</b>	<b>15,263,958</b>

#### 6.00 Accounts Receivable/Sundry Debtors

Particulars	Date of Origin		Amount in Taka		
	Current	Previous	June 30, 2023	June 30, 2022	
<b>Mills:</b>					
Remarks					
M/S Judge Distilleries Ltd.	Mamla continuing	30.06.90	30.06.90	1,516,002	1,516,002
Marshall Distilleries Ltd.	Mamla continuing	30.06.97	30.06.97	540,624	540,624
Rangpur Distilleries Ltd.	Mamla continuing	30.06.94	30.06.94	257,339	257,339
BSFIC, Dhaka			30.06.23	750	6,512,750
Sugar Sales of Bangladesh Army				77,333,500	-
<b>Sub- Total</b>				<b>79,648,216</b>	<b>8,826,715</b>

Particulars	Date of Origin		Amount in Taka	
	Current	Previous	June 30, 2023	June 30, 2022
<b>Farm</b>				
Cost of Pipe Realizable	2009-10	2009-10	5,518	5,518
Cost of Starter Realizable	2009-10	2009-10	6,000	6,000
Motor Repairing Charge Realizable	2009-10	2009-10	1,661	1,661
Cost of Furadan Realizable	2009-10	2009-10	5,310	5,310
Cost of Tree Plant Realizable	2009-10	2009-10	2,022	2,022
Advance against Cane Cutting	2009-10	2009-10	1,990	1,990
Cost of Pump	2009-10	2009-10	7,500	7,500
<b>Sub- Total</b>			<b>30,001</b>	<b>30,001</b>
<b>Total(Mills+Farm)</b>			<b>79,678,217</b>	<b>8,856,716</b>

#### 7.00 Loan & Advance:

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Mills:</b>			
Loan	7.01	86,200,301	99,815,731
Advance	7.02	2,862,192	4,492,185
Deposit	7.03	732,643	380,643
Pre-payment	7.04	2,661,928	325,080
<b>Sub- Total</b>		<b>92,457,064</b>	<b>105,013,639</b>



# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

<b>Farm</b>			
Advances	7.02	130,817	130,817
Deposits	7.03	261,925	261,925
Pre-payment	7.04	-	-
		<b>392,742</b>	<b>392,742</b>
<b>Sub- Total</b>		<b>92,849,806</b>	<b>105,406,381</b>
<b>Total (Mills + Farm)</b>			

## 7.01 Loans (Mills)

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Grower's Loan (Old) Opening Balance 30.06.22	26,375,229	28,471,997
Less: Provision For Bad & Doubtful Debts	48,112	-
Grower's Loan (Old) Closing Balance 30.06.23	<b>26,327,117</b>	<b>28,471,997</b>
Grower's Loan (New)	58,116,138	41,067,668
Growers Loan Staff	1,730,165	1,804,069
Cane Shortage	26,880	-
<b>Total</b>	<b>86,200,301</b>	<b>99,815,731</b>

## 7.02 Advance

Particulars	Annexure	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>A. Mills:</b>			
Advance Against Suppliers.		883,537	755,411
Advance Against Cane Dep.		-	479,357
Advance Against Gratuity.		1,224,000	1,244,000
Realizable for Shortage of Fertilizer.		4,955	4,955
Advance Against Bi-Cycle/ Motorcycle Loan		402,670	835,266
Advance Against Salary.		461,278	614,154
Recoverable Loan from Cane A/Cs Staff.		51,341	57,656
Advance Against Wages Commission		-	2,370
Advance Against Expense		33,390	6,623
Advance to Wages Commission		5,000	5,000
Wallet Balance		3,432	3,432
Advance Against TA/DA			23,950
TSM Employees Union Fund		31,319	115,963
Realisable from P F Loan A/c		71,742	344,047
Audit Objection		(310,473)	-
<b>Sub-Total</b>		<b>2,862,192</b>	<b>4,492,185</b>

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>Farm</b>		
Salandar Farm	37,891	37,891
Patuadangi	33,812	33,812
Experimental Farm	9,614	9,614
Gobindo Nagar Khamar	5,519	5,519
Bocha Pukur	1,871	1,871
Hajib pur	4,018	4,018
Kohor Para	6,019	6,019
Jamalpur Farm	32,073	32,073
<b>Sub-Total</b>	<b>130,817</b>	<b>130,817</b>
<b>Total (Mills+ Farm)</b>	<b>2,993,010</b>	<b>4,623,003</b>





Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
<b>7.03 Deposit</b>			
<b>Mills:</b>			
Security deposit against Power/ Supply.		16,375	16,375
Security Deposit TSM High School.		6,900	6,900
Bangladesh Oxygen Vom. Ltd.		709,368	357,368
Vat on Molasses		-	-
<b>Sub-Total</b>		<b>732,643</b>	<b>380,643</b>
<b>Farm</b>			
Deposit with P. D. B.		15,800	15,800
Deposit with P. B. S.		246,125	246,125
<b>Sub-Total</b>		<b>261,925</b>	<b>261,925</b>
<b>Total (Mills+ Fram)</b>		<b>994,568</b>	<b>642,568</b>

Particulars	Annexure	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>7.04 Pre-Payment</b>			
<b>Mills</b>			
Pre-Paid Insurance Expenses.(progati life Insurance)		2,500,000	-
Rute Permit Fee/M.V Tax/ Fitness Fee		161,928	325,080
<b>Sub-Total</b>		<b>2,661,928</b>	<b>325,080</b>
<b>Farm</b>			
Other Pre-Paid Expenses.		-	-
<b>Sub-Total</b>		<b>-</b>	<b>-</b>
<b>Total (Mills + Fram)</b>		<b>2,661,928</b>	<b>325,080</b>

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>8.00 Crop working in Progress of Farm</b>		
Commercial Farm	19,464,619	15,011,470
Experimental Farm	2,758,209	2,052,495
<b>Sub-Total</b>	<b>22,222,828</b>	<b>17,063,965</b>

Particulars	Amount in Taka		
	June 30, 2023	June 30, 2022	
<b>9.00 Cash &amp; Bank Balance</b>			
<b>Cash in Hand:</b>			
1000	39	39,000	22,000
500	71	35,500	54,000.00
200	2	400	10,300.00
100	22	2,200	700.00
20	1	20	730.00
10	3	30	5.00
5	1	5	2.00
1	0	-	2.00
0.01	0	-	0.01
10	972	9,720	12,070.00
<b>Sub-Total</b>		<b>86,875</b>	<b>99,809</b>







## Cash at Bank

Bank & Branch Name	Old A/C No / New A/C	Amount in Taka	
		June 30, 2023	June 30, 2022
Sonali Bank, Thakurgaon Sugar Mills Branch	STD A/C -1 /11000001	18,504,116.15	11,880,044.32
Sonali Bank, Thakurgaon Sugar Mills Branch	CA A/C -1243 /200001243	558,953.60	420,787.49
Sonali Bank, Thakurgaon Sugar Mills Branch	STD. A/C - 7/110000007	3,521,681.04	2,892,415.04
Sonali Bank, Shilpa Bhaban Corpor. Branch, Dhaka.	STD A/C 305/1617036000305	21,686,567.76	637,262.76
Rupali Bank, Thakurgaon Branch	CD A/C 2019/457202002019	24,812,340.00	10,828,375.00
Rupali Bank, Thakurgaon Branch	FDR A/C 4572035005256	10,000,000.00	-
Rupali Bank, Thakurgaon Branch	FDR A/C 4572035005256	10,000,000.00	-
Dutch Bangla Bank Ltd. Thakurgaon Branch	Salary A/C 2631200000326	24,237,298.42	8,737,970.30
<b>Sub- Total</b>		<b>113,320,957</b>	<b>35,396,855</b>
<b>Total Cash &amp; Bank Balance</b>		<b>113,407,832</b>	<b>35,496,664</b>





Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
<b>10.00 Share Capital</b>			
<b>Authorized Capital</b>		40,000,000	40,000,000
4,000,000 Ordinary Shares of Tk. 10 each		<u>40,000,000</u>	<u>40,000,000</u>
<b>Issued &amp; Subscribed Capital</b>		15,244,000	15,244,000
1,524,400 Ordinary Shares of Tk. 10 each		<u>15,244,000</u>	<u>15,244,000</u>
<b>Total</b>		<u>15,244,000</u>	<u>15,244,000</u>
<b>11.00 Government Equity</b>			
Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
Seed Multiplication and Research Farm		2,268,187	2,268,187
Integrated Cane Development Programme Equity Fund		495,300	495,300
Equity Fund		198,100	198,100
<b>Total</b>		<u>2,961,587</u>	<u>2,961,587</u>
<b>12.00 Reserve And Surplus</b>			
Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Reserve and Surplus (Mills) :</b>			
a) Capital Reserve		20,469,298	20,469,298
B) General Reserve (Sugar)		-	-
<b>Sub-Total</b>		<u>20,469,298</u>	<u>20,469,298</u>
<b>Reserve and Surplus (Farms) :</b>			
a) Capital Reserve		658,376	658,376
<b>Sub-Total</b>		<u>658,376</u>	<u>658,376</u>
<b>Total</b>		<u>21,127,674</u>	<u>21,127,674</u>
<b>13.00 17000 Government &amp; Other Grants</b>			
Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
Intensive Cane Development Scheme Phase-I	13.01	17	17
Intensive Cane Development Scheme Phase-II	13.02	258	9,253
IDA Credit No. 1399 BD		23,852,000	23,852,000
IDA Credit No. 1124 BD		996,338	996,338
Govt. Grant For Sugar Cane Pay (100 Corer)	13.03	-	134,480,000
Government Grant For Sugar Beet Project	13.04	3,000,000	3,000,000
Government Grant ( Prokalpa & Anudan)	13.05	14,000,000	-
<b>Total</b>		<u>41,848,613</u>	<u>162,337,608</u>
<b>13.01 17300 Intensive Cane Development Scheme(ICDS) Phase-I</b>			
Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
Opening Balance		17	17
Less: Depreciation Charged During the Year		-	-
<b>Total</b>		<u>17</u>	<u>17</u>
<b>13.02 17400 Intensive Cane Development Scheme(ICDS) Phase-II</b>			
Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
Opening Balance		9,253	32,372
Less: Depreciation Charged During the Year		8,995	23,119
<b>Total</b>		<u>258</u>	<u>9,253</u>
<b>13.04 17900E Government Grant For Sugar Beet Project</b>			
Particulars		Amount in Taka	
		June 30, 2023	June 30, 2022
Opening Balance		3,000,000	-
Add:( Cavart Van Purchase)		-	3,000,000
<b>Total</b>		<u>3,000,000</u>	<u>3,000,000</u>
<b>13.05 Govt Grand(prokalpa)</b>			
Received During the year		14,000,000	-
<b>Total</b>		<u>14,000,000</u>	<u>-</u>





10.00 Share Capital		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
<b>Authorized Capital</b>		40,000,000	40,000,000
4,000,000 Ordinary Shares of Tk.10 each		<u>40,000,000</u>	<u>40,000,000</u>
<b>Issued &amp; Subscribed Capital</b>			
1,524,400 Ordinary Shares of Tk.10 each		15,244,000	15,244,000
<b>Total</b>		<u>15,244,000</u>	<u>15,244,000</u>

11.00 Government Equity		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
Seed Multiplication and Research Farm		2,268,187	2,268,187
Integrated Cane Development Programme Equity Fund		495,300	495,300
Equity Fund		198,100	198,100
<b>Total</b>		<u>2,961,587</u>	<u>2,961,587</u>

12.00 Reserve And Surplus		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
<b>Reserve and Surplus (Mills) :</b>			
a) Capital Reserve		20,469,298	20,469,298
B) General Reserve (Sugar)		-	-
<b>Sub-Total</b>		<u>20,469,298</u>	<u>20,469,298</u>
<b>Reserve and Surplus (Farms) :</b>			
a) Capital Reserve		658,376	658,376
<b>Sub-Total</b>		<u>658,376</u>	<u>658,376</u>
<b>Total</b>		<u>21,127,674</u>	<u>21,127,674</u>

13.00 17000 Government & Other Grants		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
Intensive Cane Development Scheme Phase-I	13.01	17	17
Intensive Cane Development Scheme Phase-II	13.02	258	9,253
IDA Credit No. 1399 BD		23,852,000	23,852,000
IDA Credit No. 1124 BD		996,338	996,338
Govt. Grant For Sugar Cane Pay (100 Corer)	13.03	-	134,480,000
Government Grant For Sugar Beet Project	13.04	3,000,000	3,000,000
Government Grant ( Prokalpa & Anudan)	13.05	14,000,000	-
<b>Total</b>		<u>41,848,613</u>	<u>162,337,608</u>

13.01 17300 Intensive Cane Development Scheme(ICDS) Phase-I		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
Opening Balance		17	17
Less: Depreciation Charged During the Year		-	-
<b>Total</b>		<u>17</u>	<u>17</u>

13.02 17400 Intensive Cane Development Scheme(ICDS) Phase-II		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
Opening Balance		9,253	32,372
Less: Depreciation Charged During the Year		8,995	23,119
<b>Total</b>		<u>258</u>	<u>9,253</u>

13.04 17900E Government Grant For Sugar Beet Project		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
Opening Balance		3,000,000	-
Add:( Cavart Van Purchase)		-	3,000,000
<b>Total</b>		<u>3,000,000</u>	<u>3,000,000</u>

13.05 Govt Grand(prokalpa)		Amount in Taka	
Particulars		June 30, 2023	June 30, 2022
Received During the year		14,000,000	-
<b>Total</b>		<u>14,000,000</u>	<u>-</u>







14.00 Long Term Loan

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
Foreign Loan	14.01	143,906,039	140,441,229
Local Loan	14.02	428,911,432	426,491,198
Loan Received from Govt.	14.03	295,992,080	295,992,080
Loan Received from Govt. For Sugar Cane Payment	14.04	444,257,712	-
<b>Total</b>		<b>1,313,067,264</b>	<b>862,924,507</b>

14.01 Foreign Loan

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>IDA Credit No.-1399 BD, World Bank</b>		
Principal	20,353,894	20,353,894
Add: Interest	24,487,593	23,266,359
	<b>44,841,487</b>	<b>43,620,253</b>
<b>Project Equipment Corporation (PEC)</b>		
Principal	36,468,289	36,468,289
Add: Interest	60,433,876	58,245,779
	<b>96,902,165</b>	<b>94,714,068</b>
<b>Seed Multiplication &amp; Research Farm Scheme</b>		
Principal	924,655	924,655
Add: Interest	1,237,732	1,182,252
	<b>2,162,387</b>	<b>2,106,907</b>
<b>Total</b>	<b>143,906,039</b>	<b>140,441,229</b>

14.02 Local Loan

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
Loan Received from GOB for Golden Handshake	14.02.01	96,291,577	93,871,342
Cash Credit with Sonali Bank	14.02.02	332,619,856	332,619,856
<b>Total</b>		<b>428,911,432</b>	<b>426,491,198</b>

14.02.01 Loan Received from GOB for Golden Handshake

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Opening Balance	48,404,686	48,404,686
Add: Interest	47,886,891	45,466,656
<b>Total</b>	<b>96,291,577</b>	<b>93,871,342</b>

14.02.02 Cash Credit with Sonali Bank (HO CC HYPO)

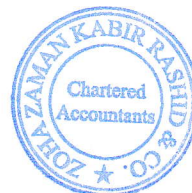
Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Opening Balance	332,619,856	332,539,856
Add: Loan received during the Year	-	-
Add: Bank Charge	-	80,000
	<b>332,619,856</b>	<b>332,619,856</b>
Less: Paid by Head Office	-	-
Less: Refund during the Year	-	-
<b>Total</b>	<b>332,619,856</b>	<b>332,619,856</b>

14.03 Loan Received From Government (Long Term Loan)

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Opening Balance	295,992,080	295,992,080
Add: Received During the year	-	-
<b>Total</b>	<b>295,992,080</b>	<b>295,992,080</b>

14.04 17900D Loan Received From Govt For Sugar Cane Payment(100+100+50=250 Corer)

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
Opening Balance		131,200,000	131,200,000
Add Receivd During TheYear (2022-2023)		292,622,158	-
<b>Total</b>		<b>423,822,158</b>	<b>-</b>
Opening Balance Interest		3,280,000	3,280,000
Add During The Interest		17,155,554	-
<b>Total</b>		<b>20,435,554</b>	<b>-</b>
<b>G.Total</b>		<b>444,257,712</b>	<b>-</b>





**15.00 Liabilities**

Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Mills:</b>			
Inter Project Current Account	15.01	256,390,611	258,899,856
Creditors for Goods Supply	15.02	45,567,777	48,008,708
Creditors for Other Finance	15.03	310,987,952	250,592,836
Provision for Leavepay & Gratuity	15.04	453,062,613	474,785,660
<b>Sub-Total</b>		<b>1,066,008,953</b>	<b>1,032,287,060</b>

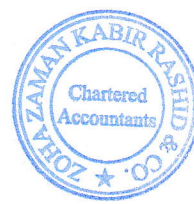
Particulars	Note	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>Farm</b>			
Creditors for Other Finance		37,346,757	37,287,336
Provision for Leave & Gratuity	15.04	18,133,530	17,545,230
<b>Sub- Total</b>		<b>55,480,287</b>	<b>54,832,566</b>
<b>Total (Mills+ Farm)</b>		<b>1,121,489,240</b>	<b>1,087,119,626</b>

**15.01 Inter Project Current Account**

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Faridpur Sugar Mills Ltd.	1,943,021	1,978,426
Kustia Sugar Mill Ltd.	1,167,953	635,153
Natore Sugar Mills Ltd.	1,247,526	923,054
Pabna Sugar Mills Ltd.	1,359,344	1,359,344
Panchagarh Sugar Mills Ltd.	152,156,876	148,952,895
Rajshahi Sugar Mills Ltd.	-	2,536
Shaympur Sugar Mills Ltd.	-	2,352,453
Joypurhat Sugar Mills Ltd.	1,951,609	2,220,221
Rangpur Sugar Mills Ltd.	2,451,305	2,146,130
Crew & Co. Ltd.	-	-
Setabgonj Sugar Mill Ltd.	79,553,293	80,932,404
Renwick & Jogeshwar Co. Ltd.	14,559,684	17,397,240
<b>Total</b>	<b>256,390,611</b>	<b>258,899,856</b>

**15.02 Creditors for Goods Supply**

Particulars	Address	Date of origin	Amount in Taka	
			June 30, 2023	June 30, 2022
Jamuna Fertilizer Co. Ltd.	Jamalpur	2018-19	14,700,000	14,700,000
M/S ACI Formulation Ltd.	Dhaka	2019-20	1,310,200	1,310,200
M/S Classic Foyels Ltd.	Dhaka	2020-21	754,109	754,110
M/S Chowdury Enterprise	Dhaka	2015-16	96,070	96,070
M/S Sohel Enterprise	Dhaka	2014-15	43,203	43,203
TSP Complex	Chattagram	2020-21	15,120,000	15,120,000
M/S Usha Chemical Industries Ltd.	Dhaka	2018-19	166,800	166,800
Nokon Ltd.	Dhaka	2012-13	1,521,179	1,521,179
F Rahman Enterprise	Dhaka	2021-22	3,490	3,490
Rani Printing & Packaging	Dhaka	2015-16	193,890	193,890
Setu Pasties Sides Ltd.	Dhaka	2010-11	128,800	128,800
Dinajpur Hati culture Center	Dinajpur	2018-19	660,000	660,000
H Mills Machineris	Dhaka	2021-22	-	171,190
BCIC Bafar Gudam	Shibgonj	2019-20	7,700,000	7,700,000
Shapla Printing Press	Thakurgaon	2021-22	-	2,610
M/S Octopas Suntific Co.	Dhaka	2019-20	2,303	2,303
Abdulla & Son's	Dhaka	2022-23	23,534	-
Marshall Agrochemocal	Dhaka	2021-22	-	5,368,355
MS Tohidul Alam	T Road	2021-22	-	17,975
Josna Filling Station	Dinajpur	2021-22	-	12,733
Bengal Tiles & Refratorise	Dhaka	2021-22	35,800	35,800
Isamoti Karigori sangsta	Dinajpur	2022-23	10,788	-
Sapna Tradrs	Rajshahi	2022-23	364,520	-
MHK Enterprise	kustia	2022-23	3,960	-
Mominul Islam	Thak Road	2022-23	54,792	-
Bitac Bogra	Bogra	2022-23	109,612	-
Bitac Khulna	Khulna	2022-23	58,275	-
Good Luck Raber Tradrs	Dhaka	2022-23	8,527	-
M/S Sofiqul Islam Tradrs	Thak Road	2022-23	1,137,048	-
M/S Khan Steel T road	Thak Road	2022-23	890,517	-
Milon Enginiaring	Panchagr	2022-2023	470,360	-
<b>Total</b>			<b>45,567,777</b>	<b>48,008,708</b>





**15.03 Creditors for Other Finance**

Particulars	Annexure	Amount in Taka	
		June 30, 2023	June 30, 2022
Bangladesh Chini Kal Akkh Chasi Fedaration		199,852	139,015
Deducted from officers salary (5% or 7.5%)		686,261	714,431
District Education Fund		2,093,049	2,032,212
Ekkhu Karmi Shangsad		6,180	19,977
Employes P.F. Contribution (Com.)		41,807,744	39,992,793
Employes P.F. Contribution (Own.)		43,913,200	42,472,618
Seasonal P.F Contribution		12,255,735	11,649,781
Group term Insurance		1,581,993	511,328
Inter Project P.F. Contribution (HO)		1,381,198	1,010,028
Revenue Stamp		362,390	197,280
Local Akh Chasi Samiti		9,481	9,481
Payable Against Gratuity	Annex - I	153,628,214	105,496,791
Secutity Deposit Land Land Lease		1,811,487	-
Security for T S M Shop		4,001,369	2,334,323
Security for T S M Staff		4,500	4,500
Security for T S M Sugar Dealler		372,800	337,000
Security for T S M Suppliers		-	2,761,936
T S M General Club		103,816	137,217
T S M Growers Welfare Fund		1,139,263	1,139,263
T S M High School		2,991,972	2,538,015
T S M Kallan Tahabil (Growers)		344,891	406,418
T S M Mohila Club Fund		27,920	10,120
T S M Mosque Fund		249,545	136,538
T S M Officers Association		335,422	644,677
T S M Officers Club Fund		49,958	25,188
Realisable from P F Loan A/c		-	-
Loan Received from T S M Permanent Provident Fund		18,159,544	18,159,544
Loan Received from T S M Seasonal Provident Fund		2,668,418	2,668,418
T S M Staff Kallan Fund		53,563	151,063
T S M Welfare Fund		1,968,213	1,971,891
Tax Deducted at Sources (TDS)		1,678,004	1,793,038
Vat Deducted at Sources (VDS)		15,229,032	8,497,537
Tax Deducted at Sources On Molasses (TDS)		-	429,718
Liability for VAT Deducted at Sources On Molasses		64,437	192,078
Invitation & Fairwle Fund		470,514	342,780
Saving Fund Accounts Dep		343,767	557,839
Income Tax Deduction from salary		475,601	503,782
Vat Deducted at Sources Misc.		234,893	171,060
Liabilities on Sales of Sugar		-	-
Deducted Audit Objection form Gratuity		-	433,160
Liabilities for Mpo of school		-	-
Vat & Molasses		283,728	-
<b>Total</b>		<b>310,987,952</b>	<b>250,592,836</b>

**15.04 Provision for Leavepay & Gratuity**

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>Mills</b>		
Opening Balance	474,785,660	455,181,533
Add: Provision during the Year	60,930,472	144,395,299
Add: Previous year's Adjustment	-	-
	<b>535,716,132</b>	<b>599,576,832</b>
Less: Payment during the year	82,653,519	124,791,172
Closing Balance	<b>453,062,613</b>	<b>474,785,660</b>
<b>Farm</b>		
Opening Balance	17,545,230	16,873,038
Add: Provision during the Year	588,300	672,192
	<b>18,133,530</b>	<b>17,545,230</b>
Less: Adjustment during the year	-	-
Closing Balance	<b>18,133,530</b>	<b>17,545,230</b>
<b>Total (Mills + Farm)</b>	<b>471,196,143</b>	<b>492,330,890</b>







16.00 Credit with Sonali bank :

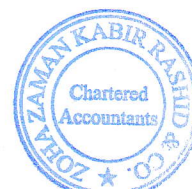
Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>RCC-37 (2014-15)</b>		
Opening Balance	381,207,586	351,942,876
Add: Interest	30,920,171	29,224,710
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>412,177,757</b>	<b>381,207,586</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>412,177,757</b>	<b>381,207,586</b>
<b>RCC-38 (2015-16)</b>		
Opening Balance	502,358,658	463,805,642
Add: Interest	40,746,869	38,513,016
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>543,155,527</b>	<b>502,358,658</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>543,155,527</b>	<b>502,358,658</b>
<b>RCC-39 (2016-17)</b>		
Opening Balance	537,153,964	495,933,850
Add: Interest	43,569,155	41,180,114
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>580,773,119</b>	<b>537,153,964</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>580,773,119</b>	<b>537,153,964</b>
<b>RCC-40 (2017-18)</b>		
Opening Balance	582,861,817	538,138,147
Add: Interest	47,276,570	44,683,670
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>630,188,387</b>	<b>582,861,817</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>630,188,387</b>	<b>582,861,817</b>
<b>RCC-41 (2018-19)</b>		
Opening Balance	579,366,518	534,910,766
Add: Loan Received		
Add: Interest	46,993,062	44,415,752
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>626,409,580</b>	<b>579,366,518</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>626,409,580</b>	<b>579,366,518</b>
<b>Total</b>	<b>2,792,704,369</b>	<b>2,582,948,542</b>

17.00 Head Office Current Account

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Opening Balance	3,635,525,698	3,569,736,925
Add: Received During The Year	429,148,723	427,193,446
	<b>4,064,674,421</b>	<b>3,996,930,371</b>
Less: Refund During The Year	601,269,902	361,404,674
<b>Total</b>	<b>3,463,404,519</b>	<b>3,635,525,698</b>

18.00 Provision

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Provision for Audit fees	89,700	170,197
Provision made against cost audit fee	75,000	75,000
Provision For BSTI marking fee	201,000	1,866,678
Provision made for Turnover Tax	2,994,160	3,051,779
19104 Salary & Other Expense	14,301,136	11,723,997
	-	-
<b>Provision for Doubtful Debts:</b>		
Insurance Claim Recoverable	47,798	47,798
Loan to Growers	810,534	810,534
Advance to Suppliers (M/S Hysons Electric Co.)	7,074	7,074
<b>Total</b>	<b>18,526,402</b>	<b>17,753,057</b>





16.00 Credit with Sonali bank :

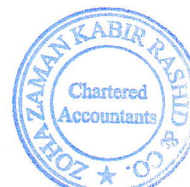
Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
<b>RCC-37 (2014-15)</b>		
Opening Balance	381,207,586	351,942,876
Add: Interest	30,920,171	29,224,710
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>412,177,757</b>	<b>381,207,586</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>412,177,757</b>	<b>381,207,586</b>
<b>RCC-38 (2015-16)</b>		
Opening Balance	502,358,658	463,805,642
Add: Interest	40,746,869	38,513,016
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>543,155,527</b>	<b>502,358,658</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>543,155,527</b>	<b>502,358,658</b>
<b>RCC-39 (2016-17)</b>		
Opening Balance	537,153,964	495,933,850
Add: Interest	43,569,155	41,180,114
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>580,773,119</b>	<b>537,153,964</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>580,773,119</b>	<b>537,153,964</b>
<b>RCC-40 (2017-18)</b>		
Opening Balance	582,861,817	538,138,147
Add: Interest	47,276,570	44,683,670
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>630,188,387</b>	<b>582,861,817</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>630,188,387</b>	<b>582,861,817</b>
<b>RCC-41 (2018-19)</b>		
Opening Balance	579,366,518	534,910,766
Add: Loan Received		
Add: Interest	46,993,062	44,415,752
Add: Provision For Interest		
Add: Bank Charges	50,000	40,000
	<b>626,409,580</b>	<b>579,366,518</b>
Less: Previous Year Interest Provision Reversed	-	-
Less: Refund during the year	-	-
<b>Sub Total</b>	<b>626,409,580</b>	<b>579,366,518</b>
<b>Total</b>	<b>2,792,704,369</b>	<b>2,582,948,542</b>

17.00 Head Office Current Account

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Opening Balance	3,635,525,698	3,569,736,925
Add: Received During the Year	429,148,723	427,193,446
	<b>4,064,674,421</b>	<b>3,996,930,371</b>
Less: Refund During the Year	601,269,902	361,404,674
<b>Total</b>	<b>3,463,404,519</b>	<b>3,635,525,698</b>

18.00 Provision

Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
Provision for Audit fees	89,700	170,197
Provision made against cost audit fee	75,000	75,000
Provision For BSTI marking fee	201,000	1,866,678
Provision made for Turnover Tax	2,994,160	3,051,779
19104 Salary & Other Expense	14,301,136	11,723,997
	-	-
<b>Provision for Doubtful Debts:</b>		
Insurance Claim Recoverable	47,798	47,798
Loan to Growers	810,534	810,534
Advance to Suppliers (M/S Hysons Electric Co.)	7,074	7,074
<b>Total</b>	<b>18,526,402</b>	<b>17,753,057</b>





21.00 Sale of Other Crops (Farm)

Particulars		July 01, 2022	to	June 30, 2023	Amount in Tk
Sugar Cane Transfer To Mills		24,817,944.40		14,421,357.00	
Seeds		6,882,118.25		4,243,148.00	
<b>Total</b>		<b>31,700,062.65</b>		<b>18,664,505.00</b>	

22.00 Miscellaneous Income

Particulars		July 01, 2022	to	June 30, 2023	Amount in Tk
52200 Income From House Rent		695,618.00		740,769.00	
52200 (A) Dokan Ghar Rent		430,160.17		488,968.00	
52400 Bagasse Sales		338,723.00		139,214.00	
52700 Presmud Sales		292,400.00		336,000.00	
52200 DBBL Bank		137,940.00		252,940.00	
52200 (B) Canteen Rent		27,574.00		32,500.00	
52900 Miscellaneous Income		334,808.05		2,072,999.00	
<b>Sub Total</b>		<b>2,257,223.22</b>		<b>4,063,390.00</b>	

A. Mills:

Land Lease 40,886,789.00  
 Cane hauling income from TSM 823,405.26  
 Pond Lease 75,150.00  
 Other crop sale -  
 Miscellaneous Income 890,345.00

B. Farm:

Sub Total 42,675,689.26  
 Total (A+B) 44,932,912.48

38,682,214.00	40,886,789.00
627,479.00	823,405.26
156,900.00	75,150.00
-	-
409,355.00	890,345.00
39,875,948.00	42,675,689.26
43,939,338.00	44,932,912.48

23.00 Salary and Wages

Particulars		July 01, 2022	to	June 30, 2023	Amount in Tk
-------------	--	---------------	----	---------------	--------------

A. Mills:

Selling and Distribution 8,339,156.00  
 Accounts 20,977,501.00  
 Administration 35,747,930.00

Sub Total

2,345,053.00	8,339,156.00
17,653,303.00	20,977,501.00
17,653,303.00	35,747,930.00
55,746,286.00	55,746,286.00
69,531,090.00	69,531,090.00

B. Farm:

Salary and Wages 20,319,244.00

Sub Total 20,319,244.00  
 Total (A+B) 76,065,530.00

17,406,630.00	20,319,244.00
17,406,630.00	20,319,244.00
86,937,720.00	76,065,530.00





**24.00 Overtime**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>A. Mills:</b>		
Accounts	73,076.00	124,974.00
Selling and Distribution	8,026.00	-
Administration	1,495,945.00	1,548,712.00
<b>Sub Total</b>	<b>1,577,047.00</b>	<b>1,673,686.00</b>
<b>B. Farm:</b>		
Overtime	114,022.00	79,903.00
<b>Sub Total</b>	<b>114,022.00</b>	<b>79,903.00</b>
<b>Total (A+B)</b>	<b>1,691,069.00</b>	<b>1,753,589.00</b>

**25.00 Repair and Maintenance**

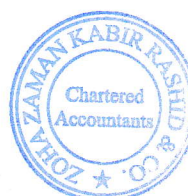
Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>A. Mills:</b>		
Accounts	2,950.00	14,550.00
Administration	171,660.99	139,808.00
Selling and Distribution	-	46,175.00
<b>Sub Total</b>	<b>174,610.99</b>	<b>200,533.00</b>
<b>B. Farm:</b>		
Repair and Maintenance	441,941.33	432,257.00
<b>Sub Total</b>	<b>441,941.33</b>	<b>432,257.00</b>
<b>Total (A+B)</b>	<b>616,552.32</b>	<b>632,790.00</b>

**26.00 Insurance**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>A. Mills:</b>		
Administration	3,604,759.00	3,389,927.00
<b>Sub Total</b>	<b>3,604,759.00</b>	<b>3,389,927.00</b>
<b>B. Farm:</b>		
Insurance	-	-
<b>Sub Total</b>	<b>-</b>	<b>-</b>
<b>Total (A+B)</b>	<b>3,604,759.00</b>	<b>3,389,927.00</b>

**27.00 Depreciation**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>A. Mills:</b>		
Administration	1,270,542.91	1,252,334.00
<b>Sub Total</b>	<b>1,270,542.91</b>	<b>1,252,334.00</b>
<b>B. Farm:</b>		
Farms Depreciation	2,259,343.84	2,449,783.00
<b>Sub Total</b>	<b>2,259,343.84</b>	<b>2,449,783.00</b>
<b>Total (A+B)</b>	<b>3,529,886.75</b>	<b>3,702,117.00</b>



**28.00 Interest on Loan**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
On Cash Credit Dhaka	-	-
On Agriculture Cash Credit	209,505,827.00	198,017,262.00
On P.E.C. Loan	-	-
On SM and RFS	5,885,044.59	5,885,045.00
Head Office Interest on Loan(HO CC)	129,615.00	69,297,655.00
Interest on loan (Received from Govt. 100 Corer)	17,155,554.00	3,280,000.00
IDA Credit	-	-
Bank Interest Debited to Mill	28,758,787.00	-
<b>Sub Total</b>	<b>261,434,827.59</b>	<b>276,479,962.00</b>
<b>Less:</b>		
Interest Realization from Cane Growers 10%	4106766.82	2541936.00
Interest adjust by reversing previous year	847396.46	667883.00
Bank Interest Realization from std & HO office	0.00	16873068.00
<b>Sub Total</b>	<b>4,954,163.28</b>	<b>20,082,887.00</b>
<b>Total</b>	<b>256,480,664.31</b>	<b>256,397,075.00</b>

**29.00 Other Administration Overhead**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
<b>A. Mills:</b>		
Welfare Expenses	49,796.68	243,474.00
Training Expenses	144,237.00	-
Printing and Stationery	227,966.62	307,932.00
Rent, Rate and Taxes	792,074.00	524,935.00
Travelling and Conveyance	507,683.00	424,548.00
Postage and Telegram	128,570.00	181,681.00
Entertainment	399,980.91	536,622.00
Bank Charge	580,720.34	460,380.00
Legal Expenses	399,166.00	502,326.00
Subscription & Donation	25,000.00	33,000.00
Advertisement & Publicity	1,133,967.00	378,568.00
Misc. Expenses	38,479.00	75,770.00
Bad Debts	48,112.15	-
<b>Sub Total</b>	<b>4,475,752.70</b>	<b>3,669,236.00</b>
<b>B. Farm:</b>		
<b>Other Administration Overhead:</b>		
TA/DA	57,892.00	65,815.00
Rent and Taxes & IT	3,104,009.16	3,365,364.00
Misc. Expenses	104,954.00	50,173.00
Printing and Stationery	219.00	1,248.00
Entertainment	3,788.00	3,215.00
<b>Sub Total</b>	<b>3,270,862.16</b>	<b>3,485,815.00</b>
<b>Total (A+B)</b>	<b>7,746,614.86</b>	<b>7,155,051.00</b>





**30.00 Cost of Sugar Cane and Other Incidental Cost**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	60,100 Cost of sugar cane	233,225,362.62
60,200 Feeding Donga	2,865,500.00	3,241,350.00
60300A Transport Hooling Incentive	758,465.00	907,007.00
60300B Farm Hooling Incentive	823,405.26	627,479.00
60,300 Loading/Unloading Exp	3,465,730.00	3,539,273.00
60,400 Sure cash charge	1,520,301.83	1,294,470.00
60,900 Others	347,674.00	1,284,789.00
<b>Total</b>	<b>243,006,438.71</b>	<b>212,997,739.00</b>

**31.00 Other Production Materials**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	60,500 Cost of Lime	1,999,967.00
60,600 Cost of Sulphar	3,038,390.80	1,445,200.00
60,700 Cost of other Chemicals	318,081.62	316,149.00
60,800 Cost of Packing Materials	3,133,754.00	-
<b>Total</b>	<b>8,490,193.42</b>	<b>3,653,807.00</b>

**32.00 Salary and Wages (Factory)**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Cane Procurement	23699550
Transport/ Vechicles	35682335.77	43206738
Crushing and Mechanical Maintenance	63333136.08	69703188
Steam Generation	9896576	12859383
Sugar Proceccing Chemicals	26366821	31705748
Power Generation	5334765	6376739
Electrical Maintenance	12792206	14949839
Civil Maintenance	4,446,625.00	3,558,584.00
Cane Development	81,072,526.00	85,248,660.00
<b>Total</b>	<b>262,624,540.85</b>	<b>298,361,980.00</b>

**33.00 Overtime (Factory)**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Cane Procurement	922,015.00
Transport/ Vechicles	2,078,369.94	1,898,505.00
Crushing and Mechanical Maintenance	3,138,239.00	2,503,731.00
Steam Generation	510,675.00	423,303.00
Sugar Proceccing and Chemical Control	1,332,058.00	1,636,555.00
Power Generation	215,210.00	284,967.00
Electrical Maintenance	618,857.00	730,576.00
Civil Maintenance	17,940.00	22,345.00
Cane Development	1,015,805.00	1,024,628.00
<b>Total</b>	<b>9,849,168.94</b>	<b>9,709,239.00</b>





**34.00 Repair and Maintenance (Factory)**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Cane Procurement	825,665.00
Transport/ Vehicles	6,697,677.62	6,433,156.00
Crushing Mechanical Maintenance	14,309,880.15	13,639,703.00
Steam Generation	4,034,573.67	4,115,333.00
Sugar Processing and Maintenance	2,498,477.59	2,445,054.00
Electrical Maintenance	1,879,499.43	2,310,438.00
Civil Maintenance	813,028.90	926,182.00
Cane Development	8,697.00	464,809.00
<b>Total</b>	<b>31,067,499.36</b>	<b>30,462,886.00</b>

**35.00 Power and Fuel**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Transport/ Vehicles	10,929,717.85
Crushing and Mechanical Maintenance	3,412,306.41	2,903,345.00
Steam Generation	663,975.19	372,959.00
Sugar Processing and Chemical Control	122,124.00	22,577.00
Power Generation	-	-
Electrical Maintenance	118,519.27	346,175.00
<b>Sub Total</b>	<b>15,246,642.72</b>	<b>13,452,636.00</b>
Less: Administrative Expenses (Elec.)	-	-
<b>Total</b>	<b>15,246,642.72</b>	<b>13,452,636.00</b>

**36.00 Insurance (Factory)**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Transport/ Vehicles	-
Steam Generation	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**37.00 Depreciation**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Cane Procurement	663,500.33
Transport/ Vehicles	10,208,499.00	1,198,000.00
Crushing and Maintenance	6,950,838.00	6,068,717.00
Electrical Maintenance	950,000.00	630,000.00
<b>Total</b>	<b>18,772,837.33</b>	<b>8,531,491.00</b>

**38.00 Manufacturing Overhead**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Welfare Expenses	1,593,112.47
Training Expenses	145,898.00	165,772.00
Printing and Stationery	636,665.03	395,304.00
Rent, Rate and Taxes	616,619.67	681,759.00
Travelling and Conveyance	645,561.00	461,297.00
Entertainment	60,245.00	42,463.00
Misc. Expenses	15,145.00	8,004.00
<b>Total</b>	<b>3,713,246.17</b>	<b>2,456,860.00</b>





**39.00 Farm Direct Expenses**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
	Land Preparing Expenses	85,250.00
Seed Price	3,304,567.28	4,168,500.00
Seed Processing Exp	823,250.00	1,037,173.00
Cane Plantition Exp	976,750.00	924,327.00
Fertilizer Application Labour Bill	1,435,750.00	1,302,500.00
Pressmud Expences	176,750.00	9,000.00
Fertilizer Price	3,080,167.34	3,263,685.00
Biocides Application Labour Bill	55,000.00	34,500.00
Biocides Expenses	1,651,011.50	2,030,188.00
Widing/Mulching	1,746,250.00	1,986,250.00
Irregation Labour	506,250.00	703,350.00
Other Interculture Expenses	1,571,250.00	1,847,750.00
Oil & Lubricants of Plantation	1,651,718.85	1,822,791.00
<b>Total</b>	<b>17,063,964.97</b>	<b>19,373,764.00</b>

**40.00**

Particulars	Amount	
	Quantity	Taka

(A) Stock of Finished Goods. (Sugar): M. Ton		
Opening stock as on 30.06.2022	874.01	
Add: Production during the year	3,323.00	
Add:	-	
Total Stock	4,197.01	
Less: Sold out during the year	4,178.90	
<b>Closing stock as on 30.06.2023</b>	<b>18.11</b>	

**Valuation**

!) Govt. Rate tk.100,000.00 per M. Ton		
Quantity 18.11 M. Ton	<b>Value of Sugar</b>	<b>1,811,000.00</b>

(B) Stock of Finished Goods. (Molasses): M. Ton		
Opening stock as on 30.06.2022	4,446.750	
Add: Production during the year	1,943.760	
	6,390.510	
Add: Inventory Excess M. Ton	16.186	
	6,406.696	
Add: Inventory Excess After Production (2022-2023) M. Ton	26.424	
Add: Inventory Excess 30.06.23	19.778	
	6,452.898	
Less: Sold out during the year	3,814.660	
<b>Closing stock as on 30.06.2023</b>	<b>2,638.238</b>	

**Valuation**

!) Average Selling Price Per M. Ton		
25415.094		
Quantity 2,638.238 M. Ton	<b>Value of Molasses</b>	<b>67,051,066.76</b>
	<b>Total (A+B)</b>	<b>68,862,066.76</b>





(C) **Work in Process**

<b>Sugar:</b>		
Quantity in process M. Ton	6.91	-
Recovery of sugar cane	6.37	-
Sugar cane needed in process (M. Ton)	108.48	-
<b>Valuation</b>		
!) Cost of Sugar cane Quantity	108.48	-
Rate tk. 4500.00	4,500.00	488,147.57
!!) Cost of Lime % cane	0.19	-
Quantity (M. Ton)	0.19	-
Per M. Ton cost of Lime	22,500.00	4,275.00
!!!) Cost of Sulphar % cane	0.06	-
Quantity (M. Ton)	0.06	-
Per M. Ton cost of Sulpher	111,435.00	6,686.10
<b>Total (!+!!+!!!)</b>		<b>499,108.67</b>

**41.00 Adjustment in respect of previous years**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
Deduction from Gratuity Bill from Mill & Head office less Adjustment		
<b>Total</b>	-	-

**42.00 Adjustment during the years**

Particulars	Amount in Tk	
	July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
Commercial Audit objection refund / Others		
House Rent/Honorarium & Other Realized from final bill		
<b>Total</b>	-	-





# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

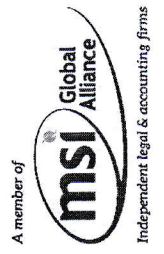
19.00

Sale of Sugar Name of the Month	Govt.	Bangladesh Army	Workers Ration	Whole Salers	Growers	EPH	PSM & STSM	Distributor	Quantity In M. Ton		Amounts in Tk.	
									H.O. A/C	Total Sales	June 30, 2023	June 30, 2022
Jul-22	-	-	4.00	14.50	-	-	-	-	10.00	28.50	2,119,000.00	35,532,000.00
Aug-22	-	-	4.00	-	115.70	-	-	-	12.00	131.70	9,757,800.00	95,231,700.00
Sep-22	11.25	-	4.00	61.00	-	-	-	-	24.00	100.25	7,442,500.00	59,551,850.00
Oct-22	12.50	-	4.00	265.00	-	-	-	-	12.00	293.50	21,731,000.00	11,907,110.00
Nov-22	-	-	4.00	10.75	-	-	-	-	16.00	30.75	2,725,750.00	23,873,600.00
Dec-22	5.80	193.70	1.00	2.50	-	-	-	-	8.00	203.00	696,000.00	(3,000.00)
Jan-23	90.75	-	3.00	-	-	-	-	-	-	3.00	20,285,000.00	-
Feb-23	77.30	173.00	4.00	48.25	-	-	-	-	4.00	98.75	9,923,000.00	19,155,800.00
Mar-23	29.20	100.00	5.00	-	-	-	-	-	7.35	228.60	22,874,700.00	-
Apr-23	91.65	100.00	6.00	573.50	73.80	-	-	-	6.00	88.30	8,872,000.00	34,162,100.00
May-23	52.80	103.70	4.00	375.25	188.00	-	-	-	6.00	110.00	11,012,000.00	-
Jun-23	39.50	602.70	5.00	-	-	-	-	-	18.00	526.45	52,681,000.00	23,305,400.00
Total	410.75	1,419.80	61.00	1,684.50	377.50	-	-	-	225.35	4,178.90	403,733,750.00	487,338,660.00

19.01

### Details Sales Value of Sugar

Govt.	23.75 M. Ton x 74,000	1,757,500.00	
	387 M. Ton x 1,00,000	38,700,000.00	40,457,500.00
Bangladesh Army	1419.80 M. Ton x 1,00,000	141,980,000.00	
Workers Ration	16 M. Ton x 74,000	1,184,000.00	141,980,000.00
	5 M. Ton x 85,000	425,000.00	
	40 M. Ton x 1,00,000	4,000,000.00	
Whole Salers	340.50 M. Ton x 74,000	25,197,000.00	5,609,000.00
	10.75 M. Ton x 85,000	913,750.00	
	1333.25 M. Ton x 1,00,000	133,325,000.00	
Growers	115.70 M. Ton x 74,000	8,561,800.00	159,435,750.00
	261.80 M. Ton x 1,00,000	26,180,000.00	
Head Office A/C	58 M. Ton x 75,000	4,350,000.00	34,741,800.00
	8 M. Ton x 87,000	696,000.00	
	16 M. Ton x 92,000	1,472,000.00	
	73.35 M. Ton x 1,02,000	7,481,700.00	
	66 M. Ton x 1,07,000	7,062,000.00	
	4 M. Ton x 1,12,000	448,000.00	
Distributor	Total 225.35 M. Ton		21,509,700.00
	Grand Total 4178.90 M. Ton		403,733,750.00



**20.00 Sales of Molasses**

Name of the Month	Odhinayak Lalmonir Hut	Free sale	Carew & Com(BD) Ltd.	Total	Average Rate	Amount in Tk.	
						June 30, 2023	June 30, 2022
Jul-22	50,000	-	500,000	550,000	24,393.19	13,416,254.00	12,589,709
Aug-22	15,000	20,000	-	35,000	24,226.96	847,943.50	11,413,364
Sep-22	31,000	-	500,000	531,000	24,399.14	12,955,941.50	10,494,986
Oct-22	31,000	15,000	1,000,000	1,046,000	24,409.81	25,532,662.00	5,276,063
Nov-22	34,000	-	-	34,000	24,409.82	829,934.00	2,665,089
Dec-22	31,000	89,000	-	120,000	24,409.81	2,929,177.00	-
Jan-23	31,000	46,000	-	77,000	24,409.81	1,879,555.00	-
Feb-23	-	-	500,000	500,000	25,219.10	12,609,552.00	-
Mar-23	26,177	60,000	500,000	586,177	26,283.99	15,407,071.00	1,447,717
Apr-23	-	-	-	-	-	-	6,292,684
May-23	7,000	-	324,225	331,225	26,420.38	8,751,089.00	90,905
Jun-23	4,257	-	-	4,257	36,106.44	153,705.10	921,330
<b>Total</b>	<b>260,434</b>	<b>230,000</b>	<b>3,324,225</b>	<b>3,814,659</b>		<b>95,312,884.10</b>	<b>51,191,845</b>

**20.01 Details Sales Value of Molasses**

	Quantity	Rate	Amount	
			Quantity	Amount
Odhinayak Lalmonir Hut, Bangladesh Army	202.77	32,343.00	6,558,190.11	
Free Sale	57.67	35,007.00	2,018,683.21	8,576,873.32
	209.50	32,343.00	6,775,858.50	
Carew & Com (BD) Ltd.	20.50	35,007.00	717,643.50	7,493,502.00
	2298.74	32,343.00	74,348,147.82	
	1025.49	35,007.00	35,899,153.40	110,247,301.22
	3814.66			<b>126,317,676.53</b>
<b>Grand Total</b>	<b>Quantity 3814.66 M.Ton</b>			<b>126,317,676.53</b>
Less: VADS 22.50% 116 MT	116.000	32343	3,751,786.000	632,323.82
Less: VADS 22.50%	126,317,676.531	3751788	122,565,888.53	20,813,075.41
Less: Environmental Surcharge 1% of 116 MT				28,103.00
Less: TDS 10%				281,032.81
Less: Tax 10%				9,531,290.20
<b>Net Sales</b>				<b>31,004,792.43</b>
				<b>95,312,884.10</b>







**Thakurgaon Sugar Mills Limited**  
Thakurgaon Road, Thakurgaon  
For the year ended 30 June 2023  
Advance Against Gratuity

Annexure-C

Sl. No.	Name	Designation	Devison	Opening Balance July 01, 2020	Current year Payment	Adjust	Closing Balance June 30, 2021
1	Yousuf Ali	Turbine Ope.	Factory	73,000	-	-	73,000
2	Sirajul Islam	Driver	Agriculture	54,000	-	-	54,000
3	Nazrul Islam	AM	Factory	15,000	-	-	15,000
4	Samsul Haque	Ass. Acc.	Accounts	65,000	-	-	65,000
5	Firoza Begum	Koronik	Accounts	160,000	-	-	160,000
6	Abdul Kader	Casher	Accounts	110,000	-	-	110,000
7	Abdul Halim	Koronik	Accounts	100,000	-	-	100,000
8	Mokbul Hossain	Klark	Accounts	65,000	-	-	65,000
9	Sohir Uddin	Klark	Accounts	112,000	-	-	112,000
10	Kamal Uddin	CDA	Agriculture	120,000	-	-	120,000
11	Sultan Ali	PC	Agriculture	10,000	-	-	10,000
12	Samsul Haque	CDA	Agriculture	120,000	-	-	120,000
13	Samsul Haque	C.A.A	Accounts	220,000	-	-	220,000
14	Amirul Islam	Wellder	Mechanic	10,000	-	-	10,000
15	Ahasan Habib	lab. Cam	Factory	10,000	-	-	10,000
16	Mostafizur Rahman	CDA	Cane	-	20,000	-	20,000
17	Mokbul Hossain	Miss	Accounts	-	20,000	-	20,000
<b>Total</b>				<b>1,244,000</b>	<b>40,000</b>	<b>-</b>	<b>1,284,000</b>







**Thakurgaon Sugar Mills Limited**  
Thakurgaon Road, Thakurgaon  
Payable Against Gratuity

For the year ended 30 June 2021

Annexure-I

Sl. No.	Employee Name	Designation	Department	Opening Balance July 01, 2020	Current year Payable	Current year Paid	Closing Balance June 30, 2021
1	Mrs. Akter Naj	Ass. Teacher	Administration	3,669			3,669
2	MR. Mokim Uddin	PC	Administration	17,562			17,562
3	" Mojir Uddin	Sareng	Machine	4,474			4,474
4	" Abdus Salam	CDA	Cane	306			306
5	" Samsul Haque	Head. Cashier	Accounts	513			513
6	" Abdul Kasem-3	Head. Cashier	Accounts	689			689
7	" Mujahid	Head. Cashier	Accounts	5,985			5,985
8	" Khotib Uddin	Head. Cashier	Accounts	589			589
9	" Nazrul Chowdhury	Head. Cashier	Accounts	9,931			9,931
10	" Abdul Halim	Head. Cashier	Accounts	13,268			13,268
11	" Samsuddin	Head. Cashier	Accounts	4,508			4,508
12	" Syed Ali	Head. Cashier	Accounts	461			461
13	" Abdul Kader -3	Head. Cashier	Accounts	2,035			2,035
14	" Obaidur Rahman	Sample Boy	Factory	916			916
15	" Mofiz Uddin	CDA	Cane	7,693			7,693
16	" Khairul Islam	Helper	Transport	161,197		30000	131,197
17	" Abdul Hakim Akondo	Purchase clerk	Cane	6,977			6,977
18	" Daimul Haque	CDA	Cane	25,950			25,950
19	Mrs. Khodeza Begum	Typiest	Administration	14,386		10000	4,386
21	" Rejoyanul Haque	CDA	Cane	80,303		31651	48,652
22	" Ayub Ali	Driver	Transport	68,921		279	68,642
23	" Abdur Rouf	Group Holder	Administration	1,761		1761	-
24	" Khajir Uddin	Senior Clerk	Administration	6,494		6494	-
25	" Mojifol Uddin	Guard	Cane	415		415	-
26	" Azhar Ali	Guard	Cane	12,260		12260	-
27	" Ovenoi Chondro Sing	Seasonal Driver	Transport	20,724		20724	-
28	" Habibur Rahman	MLSS	Administration	42,047		42047	-
29	" Monsa Ram	Porter	Administration	53,687		30000	23,687
30	Mrs. Rijiya Begum	Typiest	Account	58,488		20000	38,488
31	Mr. Dobirul Isalm	CDA	Farm	59,057			59,057
32	Mrs. Jabeda Khatun	Sweeper	Administration	22,247			22,247
33	Mr. Abdur rahman-5	Seasonal Driver	Transport	19,018		19018	-
34	" Mosarul Haque	CDA	Cane	53,397		31283	22,114
35	" Sirajul Islam	SBA	Electric	318,653		125400	193,253
36	" Mojahar Ali	Pump Man	Mechanical	16,226	106181	122407	-
38	" Ujir Ali	Helper	Mechanical	196,581		40000	156,581
39	" Dobirul Islam	Mechanic	Transport	361,109		55000	306,109
40	" Abdur Rahman	Junior Electrician.	Factory	320,962		40000	280,962
41	" Abdur Monjen	Fitter	Transport	234,150		45000	189,150
42	" Fazlul Haque	Khalasi	Mechanical	294,825		40000	254,825
43	" Rofiqul Islam	Helper	Transport	11,106			11,106
44	" Abdur Rahman	MLSS	Mechanical	27,390		27390	-
45	Abdur Rasid Sarkar	CIC	Cane	66,816		30000	36,816
46	" Abdur Rahman	Office Assistant	Cane	22,783		22783	-
47	" Amirul -2	CDA	Cane	94,338		30000	64,338
48	" Abul Kasem	MLSS	Administration	27,205		27205	-
49	" Fazlur Rahman	Wash Man	Farm	7,194		7194	-
50	" Azizur Rahman	LCC	Cane	34,396		34396	-
51	" Habibur Rahman	Ass. Teacher	Edu. Institute	2,357,601		210000	2,147,601
52	" Muktarul Rahman	Guard	Cane	37,337		37337	-
53	" Hamidur Rahman	Driver	Farm	48,171		30397	17,774
54	" Abdul Jalil	Wash Man	Farm	18,354		18354	-
55	" Hasan Ali	Driver	Transport	25,480		25480	-
56	" Afizul Islam	Driver	Transport	31,400		10000	21,400
57	" Golam Moula	Driver	Transport	64,411		30000	34,411
58	" Bablu-2	Driver	Transport	30,243		30243	-







# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Sl. No.	Employee Name	Designation	Department	Opening Banlance July 01, 2020	Current year Payable	Current year Paid	Closing Balance June 30, 2021
59	" Hafizur Rahman	Koronik	Transport	30,909		30909	-
60	" Mohammad Ali	CIC	Cane	30,953		30953	-
61	" Abdur Hamid	OA	Account	11,140		11140	-
62	" Sohrab Ali	LCC	Cane	25,666		25666	-
63	" Ruhul Amin	CIC	Cane	7,856		7856	-
64	" Abdul Zabbar	Guard	Cane	41,058		41058	-
65	" Soriful Islam	Stono Grapher	Farm	181,121		30000	151,121
66	" Sirajul Islam	CIC	Cane	58,407		30000	28,407
67	" Somir Uddin	N. Guard	Administration	26,698		26698	-
68	" Hanif	Guard	Cane	43,795		30000	13,795
69	" Ibrahim Khalil	Tra. Su.	Transport	72,173		30000	42,173
70	" Kosir Uddin	Guard	Cane	47,406		10000	37,406
71	" Mojibor Rahman	La. Sa. Mart	Factory	277,610		43310	234,300
72	" Akhtarul Islam	CIC	Cane	81,763		50000	31,763
73	" Mozammel Haque	CDA	Cane	6,420		6420	-
74	" Kusum Uddin	Mou. Guard	Cane	49,309		49309	-
75	" Abul Hossain	Junior Klark	Factory	940,969		130000	810,969
76	" Somser Ali	MLSS	Account	439,445		60000	379,445
77	" Samsul Haque	MLSS	Cane	565,080		250000	315,080
78	" Abdul Kader	Guard	Cane	823,583		90000	733,583
79	" Amzad Hossain	Foreman	Factory	1,163,090		120000	1,043,090
80	" Momtaj Ali	SBO	Factory	500,109		60000	440,109
81	" Tofijul Islam	Seasonal Driver	Transport	1,551,157		160000	1,391,157
82	" Alauddin	Guard	Cane	1,003,757		90000	913,757
84	" Ainul Haque	Mou. Driver	Transport	1,104,754		110000	994,754
85	" Younus Ali	La. Sa. Mart	Factory	186,875		33000	153,875
86	" Hasirul	La. Sa. Mart	Factory	227,768		43000	184,768
87	" Mofazol Hossain	Helper	Transport	183,489		30000	153,489
88	" Abdul Motallef	Khalasi	Factory	730,089		82000	648,089
89	" Alim Uddin	Carpenter	Factory	122,478		30000	92,478
90	" Abdur Rahim-2	Seasonal Driver	Transport	893,813		90000	803,813
91	" Abdul Malek	Fiter	Transport	459,053		55000	404,053
92	" Motiyar Rahman-1	Centrifugal Mat	Factory	1,030,629		111000	919,629
93	" Kholilur Rahman	Junior Turbainer	Factory	799,355		90000	709,355
94	" Soifut Uddin	Khalasi	Factory	1,133,278		120000	1,013,278
95	" Abul Kasem-1	Helper	Transport	362,332	55741	50000	368,073
96	" Anisur Rahman	Mechanic	Factory	566,756		135000	431,756
97	" Samsuddin Ahmed	Centrifugal Mat	Factory	1,196,922		121000	1,075,922
98	" Narayan Chondro	J.Centrifugal Mat	Factory	876,874		111000	765,874
100	" Mokbul Hossain	Sareng	Factory	201,392		30000	171,392
101	" Mokbul Hossain	Helper	Transport	1,117,518		110000	1,007,518
102	" Abdul Jolil	Driver	Transport	1,173,094		110000	1,063,094
103	" Sahazahan Ali	Night. Guard	Administration	805,348		80000	725,348
104	" Younus Ali	Driver(garage)	Transport	1,197,121		110000	1,087,121
105	" Mojammel Haque	CN	Cane	977,544		167544	810,000
106	" Bosir Uddin	Volcanizer	Transport	565,747		50000	515,747
107	" Romjan Ali	Dresser	Administration	971,217		90000	881,217
108	" Akhter Ali	Habilder	Administration	963,674		80000	883,674
109	" Abdul Mannan	Mechanic	Factory	461,862		65000	396,862
110	" Golam Mostofa	Fire Man	Factory	1,005,046		95000	910,046
111	" Abdul Ali	Helper	Factory	1,170,881		153244	1,017,637
112	" Sabed Ali	Helper	Factory	844,536		95000	749,536
113	" Abul Hasem Nuri	Boiler Attendant	Factory	665,803		75000	590,803
114	" Monsur Ali	Turbain Operator	Factory	1,154,076		115000	1,039,076
115	" Saiful Islam	Centrifugal Operat	Factory	718,567		83003	635,564
116	" Mijanur Rahman	RVF doorman	Factory	208,500		41000	167,500
117	" Anisur Rahman	Fire Man	Factory	95,235		35000	60,235
118	" Mofijul Islam	Helper(Garage)	Transport	244,733		40000	204,733
119	" Altaf Hossain	Khalasi	Factory	62,700		30000	32,700
120	" Siraj Uddin	Helper	Factory	79,449		20000	59,449
121	" Soni Bullah	Sareng	Factory	194,469		40000	154,469
122	Joges	Khalasi	Factory		240312	90200	150,112





**Zoha Zaman Kabir Rashid & Co.**  
Chartered Accountants

Sl. No.	Employee Name	Designation	Department	Opening Balance July 01, 2020	Current year Payable	Current year Paid	Closing Balance June 30, 2021
123	Sofikul Islam	Seasonal Driver	Transport		1,472,000	194,948	1,277,052
124	Manik Mia	Tractor Helper	Transport		1,342,400	142,724	1,199,676
125	Anower Hosen	MLSS	Cane		1,105,700	160,910	944,790
126	Khotib Uddin	MLSS	Civil		1,355,151	143,298	1,211,853
127	Mothar Hosen	Time keeper	Accounts		1,465,997	163,802	1,302,195
128	Jogodishchandra Ray	Driver	Transport		1,526,534	219,128	1,307,406
129	Abdul Hamid-2	Driver	Transport		1,303,040	129,295	1,173,745
130	Abdul Jalil Huda	PC	Cane		1,248,600	130,235	1,118,365
131	Ataur Rahman	Khalasi	Factory		999,285	118,501	880,784
132	Sultan Ali	pumpDriver	Factory		972,800	220,193	752,607
133	Sonkor Borman	pump Driver	Factory		697,680	93,702	603,978
134	Umes Chandra Ray	Panman	Chemical		1,380,960	148,968	1,231,992
135	Kalichoron sorma	Fitter	Transport		1,031,934	109,785	922,149
136	Choyon Uddin	Helper	Factory		1,064,000	155,257	908,743
137	Azhar Ali	Mechanic	Factory		895,316	148,786	746,530
138	Mosle Uddin	B.Fitter	Factory		1,303,285	167,860	1,135,425
139	Rofi Uddin	Guard	Cane		1,235,664	10,709	1,224,955
140	Samsul Alom	CDA	Cane		1,516,867	66,407	1,450,460
141	Foyjul Islam	Bagging Clerk	Chemical		1,443,478	9,073	1,434,405
142	Abdul Manan	Guard	Cane		1,351,101	21,472	1,329,629
143	Mohammad Ali	Senior Clerk	Accounts		1,993,808	7,625	1,986,183
144	Mosle Uddin-1	Guard	Cane		1,375,403	30,062	1,345,341
145	Aj Obaid	Helper	Factory		311,505	192,670	118,835
146	Nasim Uddin	B.Fitter	Factory		1,306,783	39,981	1,266,802
<b>Total</b>				<b>38,159,110</b>	<b>30,101,525</b>	<b>8,549,219</b>	<b>59,711,416</b>





# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

## Thakurgaon Sugar Mills Limited Fixed Assets Statements June 30, 2023

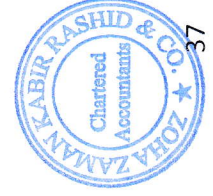
No.	Particulars	Cost			Rate of Dep.	Depreciation			W.D. Value as June 30, 2023		
		Balance as on July 1, 2022	Addition during the year	Adjustment during the year		Total as on June 30, 2023	Charged during the year	Adjustment during the year		Total as on June 30, 2023	
1	2	3	4	5	6	7	8	9	10	11	12
1	A. Mills.	938,398.33	-	-	1,449,272.93	7.00%	-	-	-	-	938,398.33
2	Land	31,233,822.43	2,119,933.00	-	33,353,755.43	2.50%	23,089,697.00	807,344.56	-	23,897,041.56	9,456,713.87
3	Building & other construction	52,342,649.92	5,613,553.00	-	57,956,202.92	2.50%	34,100,432.00	1,378,735.25	-	35,479,167.25	22,477,035.67
4	Plant & Machinery	54,784,577.00	16,325,481.00	-	71,110,058.00	10%	42,818,038.00	6,294,730.70	-	49,112,768.70	21,997,289.30
5	Loose Tools & Fact Equip.	5,038,477.00	-	-	5,038,477.00	6%	4,058,816.00	302,308.62	-	4,361,124.62	677,352.38
6	Furniture Fixture & Other Equipmt.	67,656,183.56	1,876,500.00	-	69,532,683.56	25%	57,233,638.00	10,657,106.00	-	67,890,744.00	1,641,939.56
7	Transport vehicles.	117,742.00	-	-	117,742.00	10%	98,283.00	11,774.20	-	110,057.20	7,684.80
	Sundry assets.										
	Sub Total.	<b>212,111,850.24</b>	<b>25,935,467.00</b>	-	<b>238,047,317.24</b>		<b>161,398,904.00</b>	<b>19,451,999.33</b>	-	<b>180,850,903.33</b>	<b>57,196,413.91</b>
1	ICDS Phase-I (Mills & 2).										
2	Land.	31,445.00	-	-	31,445.00		-	-	-	-	31,445.00
3	Building & other construction	735,877.31	-	-	735,877.31		735,869.31	8.00	-	735,869.31	8.00
4	Furniture, Fixture & Other Equipmt.	21,080.00	-	-	21,080.00		21,074.00	6.00	-	21,074.00	6.00
5	Transport vehicles.	331,495.00	-	-	331,495.00		331,492.00	3.00	-	331,492.00	3.00
	Sub Total.	<b>1,119,897.31</b>	-	-	<b>1,119,897.31</b>		<b>1,088,435.31</b>	-	-	<b>1,088,435.31</b>	<b>31,462.00</b>
1	Seed Multiplication & R.F.S.										
2	Land Development.	479,429.60	-	-	479,429.60		-	-	-	-	479,429.60
3	Building & other construction	1,621,716.48	-	-	1,621,716.48	2.50%	1,565,022.00	40,542.91	-	1,605,564.91	16,151.57
4	Plant & Machinery.	146,929.91	-	-	146,929.91		146,929.00	1	-	146,929.00	1
	Sub Total.	<b>2,248,075.99</b>	-	-	<b>2,248,075.99</b>		<b>1,711,951.00</b>	<b>40,542.91</b>	-	<b>1,752,493.91</b>	<b>495,582.08</b>
	Farm Modernization Scheme-II										
1	Building & other construction	212,689.20	-	-	212,689.20		212,687.20	-	-	212,687.20	2.00
	ICDS Phase-II										
1	Residence Building.	876,664.69	-	-	876,664.69	2.50%	867,416.00	8,995.00	-	876,411.00	253.69
2	Sub Garage	152,001.08	-	-	152,001.08		151,998.08	-	-	151,998.08	3.00
3	Fertilizer Godown.	99,009.47	-	-	99,009.47	6%	99,008.00	1.47	-	99,008.00	1.47
	Sub Total.	<b>1,127,675.24</b>	-	-	<b>1,127,675.24</b>		<b>1,118,422.08</b>	<b>8,995.00</b>	-	<b>1,127,417.08</b>	<b>258.16</b>
1	IDA Credit-1763	26,950,598.49	-	-	26,950,598.49		26,276,017.00	68,717.00	-	26,344,734.00	605,864.49
2	IDA Credit-1399	33,990,913.52	-	-	33,990,913.52		31,838,354.00	482,121.00	-	32,320,475.00	1,670,438.52
3	IDA Credit-1124	142,644.66	-	-	142,644.66		142,640.00	-	-	142,640.00	4.66
	Sub Total.	<b>61,084,156.67</b>	<b>25,935,467.00</b>	-	<b>87,019,623.67</b>		<b>58,257,011.00</b>	<b>559,833.00</b>	-	<b>58,816,844.00</b>	<b>28,202,779.67</b>
	Total Assets Mill	<b>277,904,345.00</b>	<b>25,935,467.00</b>	-	<b>303,839,812.00</b>		<b>223,787,410.59</b>	<b>20,052,375.24</b>	-	<b>243,839,785.83</b>	<b>60,000,026.17</b>
	Total Assets Farm	<b>84,986,822.00</b>	-	-	<b>84,986,822.00</b>		<b>78,090,435.00</b>	<b>2,353,233.00</b>	93891.51	<b>80,349,776.49</b>	<b>4,637,045.51</b>
	In Total (Mills+Farm)	<b>362,891,167.00</b>	<b>25,935,467.00</b>	-	<b>388,826,634.00</b>		<b>301,877,845.59</b>	<b>22,405,608.24</b>	93,891.51	<b>324,189,562.32</b>	<b>64,637,071.68</b>



**Thakurgaon Sugar Mills Ltd.**  
**Thakurgaon Road, Thakurgaon**  
**Schedule of Salary & Wages as on 30th June, 2022**

**Annexure-7.00**

Month	Officers	Permanent Staff	Permanent Labor	Permanent Contractual Staff/Labor	Bonus	Total	Seasonal Staff	Seasonal workers	Seasonal Contractual Staff/Labor	Bonus	Total	Grand Total
July	2,422,533	7,588,874	3,843,822	1,970,983	11,386,875	27,213,087					-	27,213,087
August	2,488,668	7,566,163	3,897,121	1,765,429		15,717,381					-	15,717,381
September	2,540,316	7,417,760	3,862,587	2,004,400		15,825,063					-	15,825,063
October	2,558,157	7,420,923	1,921,439	1,838,186		13,738,705					-	13,738,705
November	2,438,495	7,446,109	3,846,994	4,048,741		17,780,339					-	17,780,339
December	2,355,482	7,631,031	3,801,370	1,987,178		15,775,061	2,346,986	2,672,913	593,517		5,613,416	21,388,477
January	2,520,419	7,422,470	4,693,169	1,705,957		16,342,015	4,721,971	5,534,199	1,421,354		11,677,524	28,019,539
February	2,566,133	7,404,177	4,127,119	1,264,549		15,361,978	4,825,679	5,545,795	1,370,531		11,742,005	27,103,983
March	2,769,078	7,581,753	4,225,803	1,891,912		16,468,546	4,961,168	5,084,768			10,045,936	26,514,482
April	2,448,748	7,004,731	4,022,562	1,487,445	1,443,093	16,406,579				807,312	807,312	17,213,891
May	2,809,433	7,055,060	4,009,959	1,520,625		15,395,077					-	15,395,077
June	2,629,348	7,148,094	3,998,709	2,164,934	11,316,355	27,257,440					-	27,257,440
<b>Total</b>	<b>30,546,810</b>	<b>88,687,145</b>	<b>46,250,654</b>	<b>23,650,339</b>	<b>24,146,323</b>	<b>213,281,271</b>	<b>16,855,804</b>	<b>18,837,675</b>	<b>3,385,402</b>	<b>807,312</b>	<b>39,886,193</b>	<b>253,167,464</b>







ঠাকুরগাঁও সুগার মিলস্ লিঃ  
ঠাকুরগাঁও রোড, ঠাকুরগাঁও  
৪ কিঃমিঃতে প্রাপ্ত অর্থ খরচের ব্যয় বিবরণী :

ক্রমিক নং	প্রকল্প কাজের বিবরণ	টাকা
১	৩২ মাইল, পকতি, ভোমরাদহ-১, ফুটকি বাড়ি, শিমুলবাড়ি-১ বাংলাগর, লোহাগাড়া, খটসিংহা, খড়িবাড়ি, সালান্দর ও ভুল্লি সাবজোনাদিন ইক্ষু ক্রয় কেন্দ্রের অফিস ও গুদামঘর মেরামত ও শ্রমিক মজুরী বাবদ	১৫০,২২০.০০
২	বয়লিং হাউজ, ডোংগা চুনকাম, ৫ আইটেম মালামাল, মিক্সচার মেশিন ভাড়া ও কারখানার ভিতরে মেরামত কাজের মালামাল ক্রয় ও শ্রমিক মজুরী বাবদ	৩৬৯,৪২৫.০০
৩	ইক্ষু কেন্দ্রের ওয়েব্রীজ ফাউন্ডেশন (গ্রোসট্রাক ইক্ষু ওজন ও গ্রোস ওজন ডিজিটাল করণ কাজের লোড শেল কলাম বীম এপ্রোজ ওয়ে নির্মাণ কাজ	৯৪৮,০৩৪.০০
৪	আখজোন এলাকায় আখ হোলিং এর জন্য ফিডার লোড, সুখ নদীর উপরে ৪টি স্থায়ী পুল যথা ১নং আইমাদাসী, ২নং মুন্সির হাট, ঈদগাহ মাঠ, ৩নং নতুন মাদ্রাসা (শাশান) ও ৪নং অফিসার্স কলোনীর উল্টেপাশে) নির্মাণ করণের কাজ	৭৮৩,৫১৪.০০
৫	আইডি ফ্যান স্টাটিক ব্যালেন্সিং সহ কমপ্লিট নতুন তৈরী করণ এবং সিআই পুলিশ ৪ আইডি ফ্যান শ্যাফট মটর বাবদ	২৫০,০০০.০০
৬	কারখানার বয়লারের আইডি ফ্যানের বিয়ারিং, বিয়ারিং ব্লক ও সেন্দ্রিফিউগ্যাল মেশিনের বিয়ারিং বিল	৩৩৪,৪০০.০০
৭	বিভিন্ন প্রকার (এসকে, এফ/ফ্যাগ) বিয়ারিং সরবরাহের বিল	২৫০,০০০.০০
৮	৪নং বয়লারের ওয়াটার টিউব পরিবর্তন করণের কভারিং বিল	৩৯৬,০০০.০০
৯	কারখানা বিভাগের বিভিন্ন সাইজের ল্যাগিং মালামাল সরবরাহের বিল	২২১,৮৫০.০০
১০	মিলের ৩টি ব্যাডবেন্ট “এ” সেন্দ্রিফিউগ্যাল মিশিনের নিউমেটিক প্যানেল বোড আধুনিক ডিজাইন সরবরাহ, স্থাপন ও কমিশনিং কাজের বিল	১,৬৯০,০০০.০০
১১	এইচ-৯২২০২ মডেলের ২নং ব্রডব্যান্ট “এ” সেন্দ্রিফিউগ্যাল মেশিনটি কন্ট্রোল সিস্টেম টানকি বেসিসে আপগ্রেডেশন/মোডিফিকেশন কাজের বিল	১,২৮০,০০০.০০
১২	সিআই পুলি ফর আইডিফ্যান শ্যাফট, সিআই পুলি ফর আইডি ফ্যান মটর নতুন প্রস্তুত করণের বিল	১২০,০০০.০০
১৩	রাজশাহী ন্যায় আইডি ফ্যান স্টাটিক ব্যালেন্সিং সহ কমপ্লিট ঠাকুরগাঁও সুগার মিলের ন্যায় আইডি ফ্যান স্টাটিক ব্যালেন্সিং সহ কমপ্লিট তৈরী করণের বিল	৪৩০,০০০.০০
১৪	৩টন ও ৪০টন ক্ষমতা সম্পন্ন ওয়েব্রীজের খুচরা যন্ত্রাংশ সরবরাহের বিল	৪৫১,৬০০.০০
১৫	থ্রেইন রিসিভার ট্যাংকের জন্য এমএস পেট (৩৩৬০ কেজি)	১৯৩,০০০.০০
১৬	মিল বিয়ারিং টপের টপ (পুরাতন ও নতুন) তৈরী করণের বিল	১,৬৮০,০০০.০০
১৭	কারখানা শ্রমিক কর্মচারীর জন্য গনশৌচাগর নির্মাণ (চলমান)	৯৯৫,৮১৮.০০
১৮	০৩নং বয়লারের সুপার হিটার টিউব পরিবর্তন করণের বিল	১৭৭,২০০.০০
১৯	০৩ (তিন) সাইজের এমএস পেট সরবরাহের বিল	২,০৭৪,২৭০.০০
২০	বেলারংশ ট্রাক্ট ও ও অটো ইলেকট্রিক এর খুচরা যন্ত্রাংশ সরবরাহের বিল	৩৭৬,৬৬৯.০০
২১	বয়লিং হাউজের ০২ (দুই) প্রকার ফেব্রিকেশন কাজ করণের বিল	৮২৮,০০০.০০
	সর্ব মোট	১৪,০০০,০০০.০০





# Zoha Zaman Kabir Rashid & Co.

## Chartered Accountants

ঠাকুরগাঁও সুগার মিলস লি:  
ঠাকুরগাঁও রোড, ঠাকুরগাঁও  
আয়-ব্যয় বিবরণী

৩০.০৬.২০২৩ ইং সমাপ্ত বছরের জন্য

বিবরণ	সালান্দর	মোহন	জামালপুর	মোট	পটুয়াডাঙ্গী	পরীক্ষা মূলক	শোবিদ নগর	মোট	মোট
মোট জমি (একর)	৮০৬.১৪	১,০৮৭.৪৪	৬০৩.১১	২,৪৯৬.৬৯	১৪১.১৪	৩০.০৩	৮১.৯৬	২৫৩.১৩	২,৭৪৯.৮২
আবাদ যোগ্য জমি (একর)	৭৩৭.৫০	৬৪৩.৯১	৫৩৬.০০	১,৯১৭.৪১	১১৭.০০	২৯.৫৩	৬৫.০০	২১১.৫৩	২,১২৮.৯৪
আখ আবাদ যোগ্য জমি (একর)	৬৬৬.০০	৬৩৮.৫০	৫৩৬.৫০	১,৮৪১.০০	১১৪.০০	২৯.৫৩	৫৭.০০	২০০.৫৩	২,০৪১.৫৩
মোট আখ আবাদ যোগ্য জমি (একর)	৯১.৫০	১১৮.০০	৯২.০০	৩০১.৫০	২৪.০০	-	২৬.০০	৫০.০০	৩৫১.৫০
মোট আখ উৎপাদন (মেটন)	১,৯৫৬.৭০	২,৩৪০.২৯	১,৮২৪.২২	৬,১২১.২১	৩৭০.৩২	-	৫৬৯.৩৬	৯৩৯.৬৮	৭,০৩০.৮৯
একর প্রতি আখ উৎপাদন (মেটন)	২১.৩৮	১৯.৮৩	১৯.৮৩	২০.৬০	১৫.৪৩	-	২১.৮৯	১৮.৭৯	৩৯.০৯
আয়:									
আখ বিক্রয়	৮,৭৪১,১০১.৩০	১০,৪৯০,৯২৮.৪০	৮,২০২,০২৮.১৫	২৭,৪৩৪,০৫৭.৮৫	১,৬৯২,০২১.০০	-	২,৫৭৩,৯৮৩.৮০	৪,২৬৬,০০৪.৮০	৩১,৭০০,০৬২.৬৫
বিবিধ আয়	৪২,৭০০.০০	৭৮৮,২৪৫.০০	৪৯,৪০০.০০	৮৮০,৩৪৫.০০	১০,০০০.০০	-	-	১০,০০০.০০	৮৯০,৩৪৫.০০
জমি লিজ থেকে আয়	২০,৭৩৪,৪১৭.০০	৮,২৭৭,৫৪৪.০০	১০,৬৯৯,৭০৮.০০	৩৯,৭১১,৬৬৯.০০	৮৪২,২০০.০০	২৩৮,৪২০.০০	৯৪,৫০০.০০	১,১৭৫,২২০.০০	৪০,৮৮৬,৭৮৯.০০
পুকুর লিজ থেকে আয়	৫০,১৫০.০০	-	-	৫০,১৫০.০০	-	-	-	২৫,০০০.০০	৭৫,১৫০.০০
আখ পরিবহন	২৬১,৬৬৮.৮৮	৩২৪,৯০০.০৬	২৩৬,৮৩৬.৩২	৮২৩,৪০৫.২৬	-	-	-	-	৮২৩,৪০৫.২৬
মোট আয়	২৯,৮৩০,০৩৭.১৮	১৯,৮৮১,৬১৭.৪৬	১৯,১৮৭,৯৭২.৪৭	৬৮,৯০৫,৬২৭.১১	২,৫৪৪,২২১.০০	২৬৩,৪২০.০০	২,৬৬৮,৪৮৩.৮০	৫,৪৭৬,২২৪.৮০	৭৪,৩৭৫,৭৫১.৯১
ব্যয়:									
জমি ভাড়া	২৩,২৫০.০০	২৯,৭৫০.০০	২২,৫০০.০০	৭৫,৫০০.০০	৩,২৫০.০০	-	৬,৫০০.০০	৯,৭৫০.০০	৮৫,২৫০.০০
বীজের মূল্য	৮৩৬,১৫০.০০	১,১০৫,৬৫০.০০	৮৫৩,৮৯৫.০০	২,৭৯৫,৬৯৫.০০	২৫১,৯২৯.৬৪	-	২৫৬,৯৪২.৬৪	৫০৮,৮৭২.২৮	৩,৩০৪,৫৬৭.২৮
বীজ ভেদী ব্যয়	২২৯,৭৫০.০০	২৩৭,২৫০.০০	১৭৭,০০০.০০	৬৪৪,০০০.০০	৪৪,৭৫০.০০	-	১৩৪,৫০০.০০	১৭৯,২৫০.০০	৮২৩,২৫০.০০
এস টিপি ব্যয়	-	-	-	-	-	-	-	-	-
আখ রোপন ব্যয়	২৪২,৭৫০.০০	৩১৩,৫০০.০০	২৩৩,৭৫০.০০	৭৬০,০০০.০০	৫৮,৭৫০.০০	-	১২৮,০০০.০০	১৮৬,৭৫০.০০	৯৭৬,৭৫০.০০
সার:									
সারের মূল্য	৮৪৫,৯৫৬.৩৪	১,০৯২,৯৪২.০০	৮৮৪,৫৫২.০০	২,৮২৩,৪৫০.৩৪	৭৯,৯২২.০০	-	১৭৬,৭৯৫.০০	২৫৬,৭১৭.০০	৩,০৮৩,১৬৭.৩৪
সার প্রয়োগ ব্যয়	২৮২,৫০০.০০	৫৪২,৫০০.০০	৫১৯,০০০.০০	১,৩৪৪,০০০.০০	৪৭,২৫০.০০	-	৪৪,৫০০.০০	৯১,৭৫০.০০	১,৪৩৫,৭৫০.০০
শ্রম ম্যাট প্রয়োগ	১১৬,৭৫০.০০	-	৪৯,৫০০.০০	১৬৬,২৫০.০০	৬,০০০.০০	-	৪,৫০০.০০	১০,৫০০.০০	১৭৬,৭৫০.০০
রাসায়নিক ঔষধ:									
রাসায়নিক ঔষধের মূল্য	৪৫১,৪১৫.৫০	৬০৮,০৫৫.০০	৪০১,৬১০.০০	১,৪৬১,০৮০.৫০	৬৬,১০৩.০০	-	১২৩,৮২৮.০০	১৮৯,৯৩১.০০	১,৬৫১,০১১.৫০
রাসায়নিক ঔষধ প্রয়োগ	-	-	-	-	২৪,৫০০.০০	-	৩০,৫০০.০০	৫৫,০০০.০০	৫৫,০০০.০০
অন্যান্য অন্তর্ভুক্ত পরিচর্যা:									
উইডিং/মালচিং	৩৮৯,০০০.০০	৫৫০,২৫০.০০	৪৪৪,৫০০.০০	১,৩৮৩,৭৫০.০০	৭৭,৭৫০.০০	৫০০.০০	২৮৪,২৫০.০০	৩৬২,৫০০.০০	১,৭৪৬,২৫০.০০
সেচ ব্যয়	৯৭,৭৫০.০০	২৫৬,২৫০.০০	১২২,৫০০.০০	৪৭৬,৫০০.০০	৭,০০০.০০	-	২২,৭৫০.০০	২৯,৭৫০.০০	৫০৬,২৫০.০০
অন্যান্য ব্যয়	৪৬৬,২৫০.০০	৫৭০,২৫০.০০	৪৮৬,৫০০.০০	১,৫২৩,০০০.০০	৬,৭৫০.০০	১৮,৭৫০.০০	২২,৭৫০.০০	৪৮,২৫০.০০	১,৫৭১,২৫০.০০
আখ রোপন জ্বালানী ব্যয়	৫৪১,৩৪০.১০	৫৬৩,১২০.৪৫	৪২৩,৭৮৩.৪০	১,৫২৮,২৪৩.৯৫	৫৫,৪৯৬.১৭	-	৬৭,৯৭৮.৭৩	১২৩,৪৭৪.৯০	১,৬৫১,৭১৮.৫৫
আখ পরিবহন জ্বালানী ব্যয়	-	-	-	-	-	-	-	-	-
আখ কর্তন ব্যয়	১,৫১৩,৮১১.০০	১,৬৪৭,৯১১.০০	৯২৮,৭৪৪.০০	৪,০৯০,৪৬৬.০০	১৮৩,৯৫৩.০০	-	১০৬,৯৮৩.০০	২৯০,৯৩৬.০০	৪,৩৮১,৪০২.০০
মোট অস্থিতীশিল ব্যয় (ক)	৬,০৩৬,৬৭২.৯৪	৭,৫১৭,৪২৮.৪৫	৫,৫৪৭,৮৩৪.৪০	১৯,১০১,৯৩৫.৭৯	৯১৩,৪০৩.৮১	১৯,২৫০.০০	১,৪১০,৭৭৭.৩৭	২,৩৪৩,৪৩১.১৮	২১,৪৪৫,৩৬৬.৯৭
মেরামত ও রক্ষণাবেক্ষণ:									
যানবাহন মেরামত ব্যয়	২১৬,২৮৭.৬০	৬৪,৬৯৭.৭৩	১৩৫,৯৫৬.০০	৪১৬,৯৪১.৩৩	২,০০০.০০	-	২৩,০০০.০০	২৫,০০০.০০	৪১৬,৯৪১.৩৩
কাচা কোয়ার্টার মেরামত	-	-	-	-	-	-	-	-	-
টিউবওয়েল মেরামত	-	-	-	-	-	-	-	-	-
রোড-কালভার্ট মেরামত	-	-	-	-	-	-	-	-	-
বেতন ও মজুরি (দৈনিক ও মৌসুমী)									
ওয়াচ ম্যান ও অন্যান্যদের বেতন	১,৭৫৭,০৭০.০০	২,৮৮৭,১৬০.০০	১,৮৯৯,৯২০.০০	৬,৫৪৪,১৫০.০০	৪২৩,০১০.০০	৮৮,১৬০.০০	৫৮১,৪৪০.০০	১,০৯২,৬১০.০০	৭,৬৩৭,০৬০.০০
বেতন ও মজুরি (স্থায়ী)	-	-	-	-	-	-	-	-	-
মাঠ কর্মীর বেতন	৩০৪,৭১২.০০	৫৮২,৯৭২.০০	৩৭৮,০৪৮.০০	১,২৬৫,৭৩২.০০	-	-	-	-	১,২৬৫,৭৩২.০০
অফিস কর্মীর বেতন	১৮৬,১৯৯.০০	১৮৫,১১৫.০০	১৮৩,৬৪২.০০	৫৫৪,৯৫৬.০০	-	-	-	-	৫৫৪,৯৫৬.০০
অপারেশনাল বেতন	৪৭১,৯২৯.০০	৬৩৫,৬৬৩.০০	৬৪,২৪৪.০০	১,১৫১,৮৩৬.০০	-	-	-	-	১,১৫১,৮৩৬.০০
ওয়াচ ম্যানদের বেতন	৪০৬,৬৩৯.০০	৬০৩,২৫৮.০০	১০০,১২০.০০	১,১১০,০১৭.০০	-	-	-	-	১,১১০,০১৭.০০
অভার টাইম	৪৮,২৭১.০০	৩৮,৫৯২.০০	২৭,১৫৯.০০	১১৪,০২২.০০	-	-	-	-	১১৪,০২২.০০
বোনাস	৪১১,৬৮২.০০	৫০৬,৮৫৯.০০	২৬৫,৪৭৬.০০	১,১৮৩,০১৭.০০	-	-	-	-	১,১৮৩,০১৭.০০
পিএফএ নিয়োগ কর্তার টাকা	১৩৯,২৮৩.০০	২৮৪,৯৮৮.০০	২০২,৬৮৪.০০	৬২৬,৯৫৫.০০	-	-	-	-	৬২৬,৯৫৫.০০
প্রশাসনিক বেতন	৭১৭,১৮৬.০০	৫৫১,৮৭৯.০০	৫৫১,৯০৪.০০	১,৮২০,৯৬৯.০০	-	-	-	-	১,৮২০,৯৬৯.০০
ড্রাম ও যাতায়াত ব্যয়	১৭,২১০.০০	১৫,৪৯৫.০০	১৭,৮২২.০০	৫০,৫২৭.০০	৩,৬০০.০০	-	৩,৭৭৫.০০	৭,৩৭৫.০০	৫৭,৮৯২.০০





# Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

খাজনা ও কর	২৪৯,৯৬৬.০০	১৫১,৬৮৩.০০	১৫৯,৩৭৭.০০	৫৬১,০২৬.০০	৪৮,৭৮৮.০০	৩৫৩,৮৪৬.০০	-	৪০২,৬৩৪.০০	৯৬৩,৬৬০.০০
ভাট আইটি	১,১৮৫,৭৮৩.১৬	৬৬০,৭৪৬.০০	২৫৩,৪৬৪.০০	২,০৯৯,৯৯৩.১৬		৪০,৩৫৬.০০		৪০,৩৫৬.০০	২,১৪০,৩৪৯.১৬
বিবিধ খরচ	৪,২৪৮.০০	৮২,৮৭৪.০০	৯,৮৬৭.০০	৯৬,৯৮৯.০০		৭,৯৬৫.০০		৭,৯৬৫.০০	১০৪,৯৫৪.০০
জমি শীজ আয়কর	-	-	-	-	-	-	-	-	-
বিদ্যুৎ বিল	-	২২,৫১৯.০০	১১,৬০৮.০০	৩৪,১২৭.০০		-	-	-	৩৪,১২৭.০০
ছাপা মনিহারি	৫০.০০	৫০.০০	১১৯.০০	২১৯.০০	-	-	-	-	২১৯.০০
আপ্যায়ন বিল	৫৬২.০০	১,৫৬২.০০	১,৬৬৪.০০	৩,৭৮৮.০০		-	-	-	৩,৭৮৮.০০
ব্যাংক চার্জ									
খামার সম্পদের অবচয়	৪৫৯,২৮৮.৯০	৭৩৯,১৬৮.৩৯	৫৬৪,৩৬১.০০	১,৭৬২,৮১৮.২৯	২২৫,৩৩৩.০০	-		২২৫,৩৩৩.০০	১,৯৮৮,১৫১.২৯
বিধ ব্যাংক সম্পদের অবচয়	১০০,০০০.০০	১০০,০০০.০০	৭১,১৯২.৫৫	২৭১,১৯২.৫৫					২৭১,১৯২.৫৫
লিভশে ও ব্যাচুনিটি	১৯১,৩৪৮.০০	৩০১,৭১৮.০০	৯৫,২৩৪.০০	৫৮৮,৩০০.০০					৫৮৮,৩০০.০০
মোট দ্বি-মাসিক ব্যয় (খ)	৬,৮৬৭,৭১৪.৬৬	৮,৩৯৬,৯৯৯.১২	৪,৯৯১,৮৫১.৫৫	২০,২৫৬,৫৬৫.৩৩	৭০৩,০৩১.০০	৪৯০,৩২৭.০০	৬০৮,২১৫.০০	১,৮০১,৫৭৩.০০	২২,০৫৮,১৩৮.৩৩
মোট ব্যয়(ক+খ)	১২,৯০৪,৩৮৭.৬০	১৫,৯১৪,৪২৭.৫৭	১০,৫৩৯,৬৮৫.৯৫	৩৯,৩৫৮,৫০১.১২	১,৬১৬,৪৩৪.৮১	৫০৯,৫৭৭.০০	২,০১৮,৯৯২.৩৭	৪,১১১,০০৬.৮০	৪৩,৫০৩,৫০৫.১০
নীট লাভ	১৬,৯২৫,৬৪৯.৫৮	৩,৯৬৭,১৮৯.৮৯	৮,৬৪৮,২৮৬.৫২	২৯,৫৪১,১২৫.৯৯	৯২৭,৭৮৬.১৯	(২৪৬,১৫৭.০০)	৬৪৯,৪৯১.৪৩	১,৩০১,১২০.৬২	৩০,৮৭২,২৪৬.৬১

