

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram.

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For the year ended June 30, 2019

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**AUDITOR'S REPORT  
TO  
THE SHAREHOLDERS  
OF  
DAP FERTILIZER COMPANY LTD.**

**Opinion**

We have audited the financial statements of "DAP FERTILIZER COMPANY LTD", Chattogram, which comprises the Statement of financial position as at June 30, 2019, and the Statement of profit & loss and other comprehensive income and Statement of Cash flow and Statement of Fund flow and Statement of changes in Shareholders Equity for the year ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information. In our opinion, the accompanying financial statements of the company give a true and fair view of the financial position of the company and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explain in note 3.

**Basis for Opinion:**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the Ethical requirements that are relevant to our audit of the financial statements in the Institute of Chartered Accountants of Bangladesh (ICAB) by laws. And we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA code (ICAB) By Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Key audit matters (KAM)**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matters	How our audit addressed the key audit matter
<p>In our audit we confirm that, the Company's Plant-1 production off in this financial year.</p> <p>-We also confirm the stock register where opening &amp; closing stock was same.</p> <p>-We also confirm by daily production, sales &amp; finished goods inventory report in this financial year. We not found any production, sales &amp; finished goods inventory for plant -1.</p> <p>-We also confirm by the MIS report that plant- 1 hadn't any production in this financial year.</p>	<ul style="list-style-type: none"> <li>• Total production of the company fall down 55.28 % than previous year.</li> <li>• Though plant -1 hadn't any production but this year total expenses Tk. 589,706,473 occur in this year whether Tk. 416,193,311 for factory overhead, Tk. 60,600,078 for admin &amp; other expenses and Tk. 112,913,084 for financial expenses.</li> <li>• The Company used total 4.55% (24002/528100)*100 production in this year .Where as last year production was 10.16 % , reduced 5.61% compared to last year.</li> </ul>

**Other information**

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report. 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 identified above when it becomes available 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.



### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements of the company in accordance with International Financial Reporting Standards (IFRSs) as explained in note 3, 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.

### 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 International Standards of Auditing (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 International Standards of Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

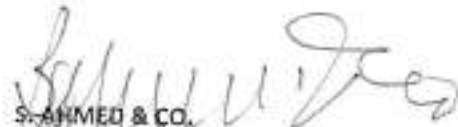
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company's audit. We remain solely responsible for our audit opinion.



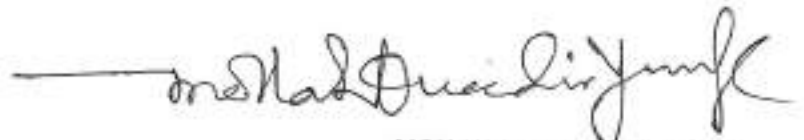
**Report on Other Legal and Regulatory Requirements**

In accordance with the Companies Act 1994, we also report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of these books;
- c) the Statement of Financial Position and Statement of profit & loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account;



S. AHMED & CO.  
CHARTERED ACCOUNTANTS



MOLLAH QUADIR YUSUF & CO.  
CHARTERED ACCOUNTANTS

DATED: CHATTOGRAM

20 JAN 2020



**DAP FERTILIZER COMPANY LTD.**  
**RANGADIA, CHATTOGRAM**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE, 2019**

PARTICULARS	Notes	Amount in Taka	
		30-Jun-19	30-Jun-18
		Plant 1 & 2	Plant 1 & 2
<b>AUTHORIZED CAPITAL</b>	4.00	5,000,000,000	5,000,000,000
<b>CAPITAL</b>			
Issued Subscribed and Paid up Capital	4.00	1,000	1,000
Government Equity	5.00	5,300,697,327	3,054,300,000
<b>A. Total Capital &amp; Equity</b>		<b>5,300,698,327</b>	<b>3,054,301,000</b>
<b>RESERVE &amp; SURPLUS</b>			
Accumulated Profit / (Loss)/Retained Earning		-	-
General Reserve	6.00	247,286,806	247,286,806
<b>B. Total Reserve and Surplus</b>		<b>247,286,806</b>	<b>247,286,806</b>
<b>C. Total Shareholder's Equity (A+B)</b>		<b>5,547,985,133</b>	<b>3,301,587,806</b>
<b>LONG TERM LIABILITIES</b>			
Foreign Loan (ISP, CGCL, China)	7.01	4,455,108,035	7,744,498,579
Foreign Loan (JBIC, Japan)	7.01	3,675,464,584	3,567,541,682
Govt. Loan (ADP)	7.02	284,280,000	275,010,000
<b>D. Total Long Term Liabilities</b>	7.00	<b>8,414,852,619</b>	<b>11,587,050,261</b>
<b>CAPITAL EMPLOYED (C+D)</b>		<b>13,962,837,752</b>	<b>14,888,638,067</b>
<b>FIXED ASSETS</b>			
Fixed Assets (At Cost)	8.00	12,997,921,912	13,052,744,176
Less, Accumulated Depreciation	8.01	7,409,426,906	6,814,309,482
Fixed Assets at Written Down Value	8.01.01 & 8.01.02	5,588,495,006	6,238,434,694
Capital Work-in-Progress		-	-
<b>A. Total Fixed Assets</b>		<b>5,588,495,006</b>	<b>6,238,434,694</b>
<b>Inventories</b>	9.00		
Raw and Packing Materials	9.01	813,348,148	547,563,214
Spares, Accessories and Stores	9.02	117,691,689	99,274,078
Store-in-Transit	9.03	18,198,262	74,127
Work-in-process		575,000	575,000
Finished Goods	9.04	986,700	236,172,050
<b>B. Total Inventories</b>		<b>950,799,799</b>	<b>883,658,469</b>
<b>Other Current Assets :</b>			
Current Account with BCIC	10.00	393,399,303	767,321,446
Current Account with Enterprises	11(A)	2,775,249	2,962,594,310
Advances, Deposits, Pre-payments & Loan	12.00	78,257,395	28,276,963
Advance Against Income Tax	13.00	277,691,394	201,575,679
Subsidy Receivable From Govt.	14.00	383,749,760	254,776,474
Subsidy Receivable From BCIC	15.00	166,140,552	-
Investment in FDR	16.00	7,321,885,692	7,660,444,797
Cash and Bank balance	17.00	136,403,488	498,795,007
<b>C. Total Other Current Assets</b>		<b>8,760,302,833</b>	<b>12,373,784,676</b>
<b>D. Total Current Assets (B+C)</b>		<b>9,711,102,632</b>	<b>13,257,443,145</b>



PARTICULARS	Notes	Amount in Taka	
		30-Jun-19 Plant 1 & 2	30-Jun-18 Plant 1 & 2
<b>Current Liabilities:</b>			
Creditors for Expenses	18.01	112,229,616	65,713,957
Creditors for Goods Supply	18.02	30,017,798	352,831,689
Creditors for Other Finance	18.03	1,145,852,708	1,158,909,069
Current Account with Enterprises	11.00	898,722	2,976,660,953
Provision for Taxation	19.00	47,031,845	52,394,907
Provision for CPPF	20.00	729,197	729,197
<b>E. Total Current Liabilities</b>		<b>1,336,759,886</b>	<b>4,607,239,772</b>
<b>F. Net Current Assets / (Liabilities) (D-E)</b>		<b>8,374,342,746</b>	<b>8,650,203,373</b>
<b>Total Assets Less current liabilities (A+F)</b>		<b>13,962,837,752</b>	<b>14,888,638,067</b>

This statement should be read in conjunction with attached Notes to the Financial Statements & were approved by the management on / / and were signed on its behalf.

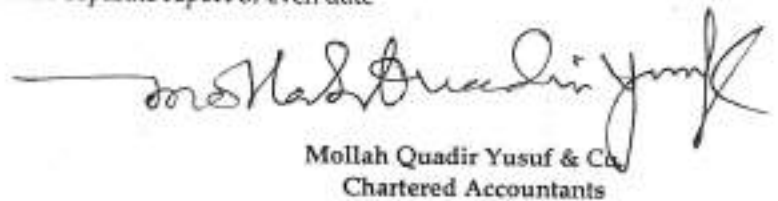
  
Company Secretary

  
Managing Director

Director

Signed in terms of our separate report of even date

  
S. Ahmed & Co.  
Chartered Accountants

  
Mollah Quadir Yusuf & Co.  
Chartered Accountants

20 JAN 2020



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM  
STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE, 2019

PARTICULARS	Unit	2018-2019			2017-2018		
		Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Sales Quantity	M.T	-	34,227.45	34,227.45	-	59,128.00	59,128.00

PARTICULARS	Notes	2018-2019			2017-2018		
		Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Net Turnover	21.00	459,601,848	1,716,174,704	2,175,776,552	658,613,590	2,373,916,234	3,032,529,824
Less: Cost of Goods Sold	22.00	416,195,511	1,700,553,899	2,116,749,410	434,170,896	2,455,898,723	2,890,069,619
Gross Profit / (Loss)		43,406,337	15,620,805	59,029,142	224,442,694	(81,982,489)	142,460,205
Less: Other Operating Expenses							
General & Admin. Expense	23.00	32,460,038	76,813,645	109,273,683	67,042,821	55,294,781	102,347,602
Selling & distribution Expense	24.00	2,458,565	3,085,506	5,544,073	2,753,429	2,882,304	5,635,733
Salary & Allowance (Admin)	27.01	201,694,333	29,408,254	49,777,887	20,466,299	21,879,011	42,345,310
Salary & Allowance (Sales)	27.01	1,833,603	2,691,659	4,525,262	1,860,373	1,989,001	3,849,374
Audit Fee		140,000	-	140,000	-	-	-
Head Office Management Expense		-	130,427,000	130,427,000	6,298,000	88,982,000	95,280,000
Turnover Tax	15.00	3,538,299	12,344,377	15,882,676	4,684,236	16,561,442	21,245,678
Total Other Operating Expenses		60,600,078	254,970,443	315,570,521	83,105,388	187,614,539	270,719,897
Operating Profit / (Loss)		(17,193,741)	(239,349,638)	(256,541,379)	141,337,306	(246,597,028)	(128,259,692)
Less: Financial Expenses	29.00	112,913,066	101,871,814	214,784,898	263,629,774	116,727,068	380,356,842
Add: Other Income	26.00	130,104,625	341,221,452	471,326,077	122,092,438	386,324,096	508,416,534
Net Profit / (Loss) before C.P.F.F & Income Tax		-	-	-	-	-	-
Less: Contribution to Companies Profit Participation Fund	20.00	-	-	-	-	-	-
Net Profit / (Loss) after CPFF		-	-	-	-	-	-
Less: Provision for Taxation		-	-	-	-	-	-
Net Profit / (Loss) after Income Tax		-	-	-	-	-	-
Accumulated Profit/(Loss) Brought Forward		-	-	-	-	-	-
Prior Year Adjustment		-	-	-	-	-	-
Accumulated Profit/(Loss) transferred to the Statement of Financial Position		-	-	-	-	-	-

This statement should be read in conjunction with attached Notes to the Financial Statements & were approved by the management on / / and were signed on its behalf.

  
Company Secretary

  
Managing Director

Director

Signed in terms of our separate report of even date

  
S. Ahmed & Co.  
Chartered Accountants

  
Mollah Quadir Yusuf & Co.  
Chartered Accountants

20 JAN 2020



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE, 2019

Particulars	Note	Amount in Taka				
		Paid up Share	Govt. Equity	General Reserve	Retained Earnings	Total
		Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2
Balance as at July 01, 2018		1,000	5,300,697,327	247,286,806	-	5,547,985,133
Govt. Equity Transfer to Govt. Loan (ADP)		-	-	-	-	-
Net Profit/(Loss) During the Year		-	-	-	-	-
Prior Year Adjustment	28.00	-	-	-	-	-
Balance as at June 30, 2019		1,000	5,300,697,327	247,286,806	-	5,547,985,133

This statement should be read in conjunction with attached Notes to the Financial Statements & were approved by the management on / / and were signed on its behalf.

  
Company Secretary

  
Managing Director

Director

Signed in terms of our separate report of even date

  
S. Ahmed & Co.  
Chartered Accountants

  
Mollah Quadir Yusuf & Co.  
Chartered Accountants

20 JAN 2020



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE, 2019

Particulars	Amount in Taka	
	30-Jun-19	30-Jun-18
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Cash received from revenues, interest and others	1,258,557,427	1,868,360,534
Cash received from Government subsidy	1,259,571,916	2,020,830,528
Cash paid for purchase, salaries, tax, liabilities, expenses etc.	(1,352,999,727)	(1,147,463,852)
<b>A. Net Cash Provided / (Used) by Operating Activities</b>	<b>1,165,129,616</b>	<b>2,741,727,210</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Acquisition of Fixed Assets	(649,939,688)	(79,266,619)
Investment in FDR	338,559,105	(1,340,444,797)
Insurance claim received / Subsidy receivable from BCIC	(166,140,552)	89,281,990
<b>B. Net Cash Provided / (Used) by Investing Activities</b>	<b>(477,521,135)</b>	<b>(1,330,429,426)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Foreign loan	(1,050,000,000)	(1,000,000,000)
Government loan	-	-
<b>C. Net Cash Provided / (Used) by Financing Activities</b>	<b>(1,050,000,000)</b>	<b>(1,000,000,000)</b>
<b>D. Net Increase / (Decrease) in Cash &amp; Bank Balance (A+B+C)</b>	<b>(362,391,519)</b>	<b>411,297,784</b>
<b>E. Verification:</b>		
Cash and Cash Equivalent at the Beginning of the Year	(362,391,519)	411,297,784
Cash and Cash Equivalent at the End of the Year	498,795,007	87,497,223
	136,403,488	498,795,007

This financial position is to be read in conjunction with attached Notes to the Financial Statements & were approved by the management on / / and were signed on its behalf.

  
Company Secretary

  
Managing Director

Director

Signed in terms of our separate report of even date

  
S. Ahmed & Co.  
Chartered Accountants

  
Mollah Quadir Yusuf & Co.  
Chartered Accountants

20 JAN 2020



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM  
STATEMENT OF FUND FLOW  
FOR THE YEAR ENDED 30 JUNE, 2019

Particulars	Amount in Taka	
	30-Jun-19	30-Jun-18
<b>SOURCE OF FUND :</b>		
Net Profit/ (Loss) after Taxation	-	-
Depreciation for the Current Year	595,117,424	597,872,290
Impairment	-	15,150,000
Prior Year Adjustment	-	-
<b>Fund from Operation :</b>		
Decrease in Fixed Assets	54,822,264	-
Decrease in Work-in-Progress	-	-
<b>Increase in Long term Loan :</b>		
Increase in Foreign Loan (ISP, CCCL, China)	-	-
Increase in Foreign Loan (JBIC, Japan)	107,922,902	-
Increase in Govt. Loan (ADP)	9,270,000	9,270,000
<b>A. Total Sources of Fund</b>	<b>767,132,590</b>	<b>622,292,290</b>
<b>APPLICATION OF FUND :</b>		
Decrease in Foreign Loan (IPS, CCCL, China)	3,289,390,544	152,213,140
Decrease in Foreign Loan (JBIC, Japan)	-	16,031,857
Increase in Fixed Assets	-	524,144,624
Provision for Income Tax	-	-
<b>B. Total Application of Fund</b>	<b>3,289,390,544</b>	<b>692,389,621</b>
<b>C. Increase/(Decrease) in Working Capital (A-B)</b>	<b>(2,522,257,954)</b>	<b>(70,097,331)</b>

This statement should be read in conjunction with attached Notes to the Financial Statements & were approved by the management on / / and were signed on its behalf.

  
Company Secretary

  
Managing Director

Director

Signed in terms of our separate report of even date

  
S. Ahmed & Co.  
Chartered Accountants

  
Mollah Quadir Yusuf & Co.  
Chartered Accountants

20 JAN 2020



DAP FERTILIZER COMPANY LTD  
RANGADIA, ANOWARA, CHATTOGRAM.  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2019

1.00 GENERAL:

1.01 Legal form of the Company:

Dap Fertilizer company Limited is an Enterprise Of Bangladesh Chemical Industries Corporation (BCIC) and was incorporated as a public limited company limited by shares under the companies Act 1994 on 28th August 2006 and Certificate of Incorporation No. C- 63496 (987)/ 06. The Companies TIN no. 291376360068 and BN no. 001562784. The company is fully owned by the Government of the peoples' Republic of Bangladesh. The principle activities of the company are manufacturing and marketing of DAP Fertilizer. The Company has two plant (plant-01 & plant-02) and both the plants are located at Rangadia within Chattoogram Urea Fertilizer Limited (CUFL) premises in Chattoogram and both objects were undertaken as per approved project profile (p.p) with a capacity of 800 M.T. Per day for each of the plant.

1.02 Registered office & location of the Factory of the Company:

The registered office and factory of the company is located Rangadia, Anowara, Chattoogram, Bangladesh. The company was incorporated on August 28, 2006. The company has two plants (plant-01 & plant-02) and both the plants are located at rangadia within the boundary of Chattoogram Urea Fertilizer Company Limited (CUFL) premises in Chattoogram.

1.03 Nature of the Business Activities:

This company carry on the trade or business of manufacturing of all kinds chemical fertilizers including Di- Ammonium Phosphate Fertilizer and Chemical compounds of all kinds. The Company is related to buying, selling, importing, exporting and otherwise dealing in or with chemicals, fertilizers and manures of any and all kinds and any by-products thereof and of preserving, packing and transporting the said products and by-products.

1.04 Ownership of land property:

Company's plant & machinery, building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the company.

2.00 Basis of Preparation:

2.01 Compliance of Local Laws:

The Accounts have been prepared in compliance with requirements of the Companies Act 1994, Income Tax ordinance 1984, and other applicable laws where applicable.

2.02 Currency:

The Figures in the accounts and other statements and notes to the accounts have been shown in Bangladeshi Taka, which have been rounded off to the nearest Taka.

2.03 Comparative information:

Comparative information have been disclosed in respect of the year ended on June 30, 2018 to understand the current year's accounts. Previous year's figures have been re-arranged where even necessary to conform to current year's presentation.

2.04 Basis of Accounting:

The Company has followed the International Accounting Standards (IASs) / International Financial Reporting Standards (IFRSs) as applicable in Bangladesh and has maintained its Accounts on a going concern basis under the Generally Accepted Accounting Principles (GAAP) of historical cost convention method and accrual basis.

2.05 Use of Estimates and Judgments:

The preparation of the financial statements requires management to make judgments, estimates and liabilities, income and expenses. Actual results may differ from these estimates and underlying assumptions, which are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.06 Transaction in Foreign Currencies:

Transactions in Foreign Currencies are converted in Bangladesh Taka at the rate of Sonali Bank at the beginning of every month.

2.07 Allocation of spares & accessories, repair & maintenance and oil & Lubricants:

Consistent with the past practice, spare & accessories are distributed between the variable overhead and the fixed overhead in the ratio of 60:40, repair & maintenance is distributed between the variable overhead and the fixed overhead in the ratio of 30:70 and oil & Lubricants is distributed between the variable overhead and the fixed overhead in the ratio of 70:30.



### 3.00 SIGNIFICANT ACCOUNTING POLICIES:

The financial statements have been prepared in compliance with requirement of International Accounting Standards (IASs) /International Financial Reporting Standard (IFRSs) as applicable in Bangladesh. The following IASs /IFRSs are applicable for the financial statements for the year under audit:

IAS-1	Presentation of Financial statements
IAS-2	Inventories
IAS-7	Statement of Cash Flows
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events after the end of the reporting date
IAS-12	Income Taxes
IAS-16	Property, Plant & Equipment
IAS-18	Revenue
IAS-19	Employee Benefit
IAS-21	The effects of Changes in Foreign Exchange rate
IAS-23	Borrowing Costs
IAS-24	Related Party Disclosure
IAS-37	Provisions, Contingent Liabilities and Contingent Assets

### 3.01 Components of the Financial Statements:

According to the International Accounting Standard IAS-1 "Presentation of Financial Statements" the

- statement of Financial Position as at June 30, 2019.
- statement of Profit & Loss and Other Comprehensive Income for the year ended June 30, 2019.
- statement of Cash flows for the year ended June 30, 2019.
- statement of changes in Shareholders Equity for the year ended June 30, 2019.
- accounting Policies and Explanatory Notes.

### 3.02 Inventories & Consumables:

Inventories comprises of Raw material, Packing Materials, Work In Process & Finished goods which are valued at lower of cost or net realizable value in accordance with the IAS-2 "Inventories". Details of valuation are as follows:

i. Raw materials	Weighted Average Method
ii. Packing materials	Weighted Average Method
iii. Work in Process	Historical cost basis
iv. Finished goods	Net realizable value

### 3.03 Statement of Cash flows:

Statement of Cash flows is prepared principally in accordance with IAS-7 "Statement of Cash Flow" and the cash flow from the operating activities have been presented under direct method.

### 3.04 Cash and Cash Equivalent:

According to IAS-7 "Statement of Cash flows", cash comprises cash in hand and bank deposit and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IAS-1 "Presentation of Financial Statements" provides that cash and cash equivalent are not restricted in use. Considering the provision of IAS-7 and IAS-1, cash in hand and bank balances have been considered as cash and cash equivalents.

### 3.05 Accounting Policies, Changes in Accounting Estimates and Errors:

As per IAS-8 "Accounting Policies, Changes in Accounting Estimates and Errors", The Company did not change its accounting policy.

### 3.06 Events after the end of the reporting Date:

Events after the end of the reporting date that provide additional information about the company's position at the financial position date or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the end of the reporting date that are not adjusting events are disclosed in the Notes when they are material.

### 3.07 Taxation:

Current tax has been provided on the estimated taxable profit at the ruling rate.

#### i) Current Income tax:

As the company has no Profit, no tax required to provide and paid but provision is made at the effective rate of 0.6% of tax applied on total turnover as per Income Tax Ordinance (ITO) 1984.

#### ii) Deferred Tax:

Deferred tax is not required to calculate as this is no profit / no loss company.



**3.08 Property, Plant & Equipment**

**i) Recognition of Fixed Assets:**

These are capitalized at cost or fair value and subsequently stated net of accumulated depreciation in compliance with the IAS -16 "Property, Plant & Equipment". The cost of acquisition of an asset comprise of its purchase price and any directly attributable cost inclusive of inward freight, duties and non refundable taxes for bringing the asset to its operating condition for its intended use.

Expenditure on repairs and maintenance of Property, plant and Equipment is treated as expenses when incurred. Subsequent expenditure on property, Plant and Equipment is only recognized when the expenditure improves the condition of the assets beyond its originally assessed standard of performance.

**ii) Depreciation**

Depreciation on addition of fixed assets has been charged on yearly basis of the relevant rate and followed Straight line method.

Particulars	Annual rate of depreciation
Plant & Machinery	5%
Building & Structure	2.5 & 05%
Furniture & Fixture	10%
Office Equipment & loss tools	10%-25%
Transport Vehicle	20%
Other Construction	5%-10%
Factory Equipment	12.5%-20%
Sundry Assets	20%-25%

**3.09 Revenue Recognition:**

Revenues are recognized at the time of actual delivery of goods to the dealer from factory and cash subsidy when provide based on product delivery in accordance with International Accounting Standard (IAS)-18 " Revenue".

**3.10 Employee Benefit Cost :**

The company operates a contributory Provident Fund for its permanent Employees and provision has been made against Company's contribution on provident fund @ 10% of basic salary & wages.

**3.11 Borrowing Cost:**

Borrowing cost such as interest on Foreign currency Loan for the year charges in the statement of comprehensive income as financial expenses.

**3.12 Related Party Disclosure:**

According To the International Accounting Standard IAS-24 "Related Party Disclosure has given below:

Name Of Related Party	Nature Of Relationship	Transaction		Balance as on 30.06.2019		TOTAL
		Debit	Credit	Plant-01	Plant-02	
BCIC	Major Related Party			2,969,176,147	(2,575,776,844)	393,399,303
TSPCL	Same Enterprise	-	-	51,072	(14,828)	34,244
CUFL	Same Enterprise	-	-	(782,093,744)	782,175,803	82,059
IFCL	Same Enterprise	-	-	7,709	157,323	165,032
CCCL	Same Enterprise	-	-	-	-	-
TXI	Same Enterprise	-	-	2,142,960	161,018	2,303,978
DAPCL,plant-02	Same Enterprise	-	-	2,446,738,529	(2,446,738,529)	-
IPML	Same Enterprise	-	-	(56,798)	(3,300)	(60,098)
NGFFL(SFCL)	Same Enterprise	-	-	(450,426)	40,000	(410,426)
CHATTAK cement co.ltd	Same Enterprise	-	-	(54,637)	(7,399)	(62,036)
UFFL	Same Enterprise	-	-	(180,786)	53,674	(127,092)
PUFFL	Same Enterprise	-	-	(235,625)	(3,445)	(239,070)
AFCL	Same Enterprise	-	-	88,299	(12,619)	75,680
UGSFL	Same Enterprise	-	-	-	2,000	2,000
BISF	Same Enterprise	-	-	27,760	74,974	102,734
SFCL	Same Enterprise	-	-	2,944	6,578	9,522



**3.13 Provisions:**

In accordance with the guidelines as prescribed by IAS 37, provision are recognized when all the following criteria are met:

- i) When the company has a present obligation as a result of past event;
- ii) When it is probable that an outflow of resources embodying economic benefit will be required to settle the obligation; and
- iii) Reliable estimate can be made of the amount of the obligation.

We have shown the provisions in the Balance sheet at an appropriate level with regard to an adequate provision for risks and uncertainties. An amount recorded as a provision represents the best estimate of the probable expenditure required to fulfill the current obligation on the reporting date.

**3.14 Contingent Liabilities and Assets:**

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company. In accordance with IAS-37 Provisions, Contingent Liabilities and Contingent Assets are disclosed in the Notes to the financial statements.

**3.15 Liabilities:**

All the liabilities have been stated at their anticipated amount payable.

**3.16 Receivables:**

The Company considered all its Accounts Receivable, Advances, Deposits & Prepayments as fully realisable in cash or value.

**3.17 Financial Expenses**

Financial Expenses comprise the interest on external borrowing and bank charges.

**3.18 Loans and Borrowings**

Principal amount of the loans and borrowings are stated at their outstanding amount are classified as longterm liabilities.

**3.19 Going concern:**

The company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may significant doubt upon the Company's ability to continue as a going concern.



Note - 04.00: Share Capital

Particulars	2018-2019		2017-2018	
Authorized Capital 50,000,000 Ordinary Share of Tk. 100 each				
Issued, Subscribed and Paid-up Capital 10 Ordinary Share of Tk. 100 each	5,000,000,000		5,000,000,000	
Total	1,000		1,000	
	1,000		1,000	

Note - 4.01: Position of Share holding

Name & Designation of Shareholder	No. of Shareholdings	
	2018-2019	2017-2018
Bangladesh Chemical Industries Corporation (BCIC)	3	3
Mr. Md. Haful Quamam - Chairman, BCIC, Dhaka	1	1
Mr. A.K.M Shamsul Arzeen - Additional Secretary, Ministry of Industry, Dhaka	1	1
Mr. Md. Lutfur Rahman, FCMA- Director, Planning & Implementation, BCIC, Dhaka	1	1
Mr. Engr. Gopinath Banik - Director, Tech. & Engineering, BCIC, Dhaka	1	1
Mr. Abu Taher Bhuiyan - Secretary & Chief of Personnel (Additional Charge), BCIC, Dhaka	1	1
Mr. Bidyat Kumar Biswas - Managing Director, CUFL, Chattogram.	1	1
Mr. Abdur Rahim, Managing Director, DAPICL, Chattogram.	1	1
Total	10	10

Note - 05: Govt. Equity (ADP)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
ADP Fund Converted to Equity	1,422,400,000	1,631,900,000	3,054,300,000	1,422,400,000	1,631,900,000	3,054,300,000
Foreign Loan Converted to Equity	2,246,397,327		2,246,397,327			
Total	3,668,797,327	1,631,900,000	5,300,697,327	1,422,400,000	1,631,900,000	3,054,300,000

The amount represents the total equity contribution received by the company from government ADP fund. Plant wise details are shown in Annexure A & B for plants 1 & 2 respectively.

Note - 05: Reserve & Surplus (General Reserve)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance	-	247,286,806	247,286,806	-	247,286,806	247,286,806
Add: Received during the Year	-	-	-	-	-	-
Total	-	247,286,806	247,286,806	-	247,286,806	247,286,806
Less: Adjustment during the Year	-	-	-	-	-	-
Closing Balance	-	247,286,806	247,286,806	-	247,286,806	247,286,806

The amount received on January, 2009 from M/S Toyo Engineering corporation, General Contractor of DAP-2 Project for not performing Performance Guarantee Test Run (PGTR) as per contract.

Note - 07: Long Term Liabilities

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Foreign Loan (ISP, COCL, China) Note - 7.01	4,455,108,035	-	4,455,108,035	7,744,498,579	-	7,744,498,579
Foreign Loan (JIC, Japan) Note - 7.01	-	3,675,464,584	3,675,464,584	-	3,567,541,682	3,567,541,682
Govt. Loan (ADP) Note - 7.02	284,280,000	-	284,280,000	275,010,000	-	275,010,000
Total	4,739,388,035	3,675,464,584	8,414,852,619	8,019,508,579	3,567,541,682	11,587,050,261

Note - 07.01: Foreign Loan

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018						
Principle	2,538,585,159	1,023,226,289	3,561,811,408	3,268,050,970	1,197,048,492	4,465,099,462
Interest	2,862,704,314	1,360,399,657	4,223,103,971	2,609,503,189	1,323,435,730	3,932,938,919
Exchange Fluctuation	2,343,209,106	1,181,915,776	3,525,124,882	2,019,157,560	1,063,089,317	3,082,246,877
Total	7,744,498,579	3,567,541,682	11,312,040,261	7,896,711,719	3,583,573,539	11,480,285,258
Add: Principle (Exchange Fluctuation loss)	-	623,154,734	623,154,734	30,300,000	-	30,300,000
Exchange Fluctuation	(96,143,817)	8,231,111	(87,912,706)	324,051,546	130,826,459	444,878,005
Interest on Foreign Loan	103,150,600	99,691,791	202,842,391	253,201,125	103,375,873	356,576,998
Total	7,751,505,362	4,298,619,318	12,050,124,680	8,504,264,390	3,807,775,871	12,312,040,261
Transfer to Equity/Transfer to Principal	2,246,397,327	623,154,734	2,869,552,061			
Less: Paid During the Year	1,050,000,000	-	1,050,000,000			
Closing Balance as on June 30, 2019	4,455,108,035	3,675,464,584	8,130,572,619	7,744,498,579	3,567,541,682	11,312,040,261

In the above loan for plant - 1 is from China & loan for plant - 2 from Japan are shown in Annexure C & D for plants 1 & 2 respectively. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation regarding utilization of JIC's Loan of Japanese Yen of 722,13,78,173 for DAP-2 project and EXIM Bank of China's Loan of China RMB Yuan 26,37,99,558 for DAP-1 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from 1st April, 2011 of DAP-2 and from 30th June, 2015 of DAP-1. BCIC has paid Tk 444.62 crore against JIC's Loan (Plant-2) and Tk. 180.98 crore against loan from EXIM Bank of China (Plant-1) till June 30, 2019.



Note - 07.02 : Govt. Loan (ADP)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018						
Principle	185,400,000		185,400,000	185,400,000		185,400,000
Interest	89,610,000		89,610,000	80,340,000		80,340,000
<b>Total</b>	<b>275,010,000</b>		<b>275,010,000</b>	<b>265,740,000</b>		<b>265,740,000</b>
Add: Interest during the Year 2018-2019	9,270,000		9,270,000	9,270,000		9,270,000
<b>Total</b>	<b>284,280,000</b>		<b>284,280,000</b>	<b>275,010,000</b>		<b>275,010,000</b>
Less: Paid During the Year						
Closing Balance as on June 30, 2019	284,280,000		284,280,000	275,010,000		275,010,000

The amount represents the total govt. loan received including interest by the company from government ADP Fund. Details are shown in Annexure E.

Note - 08: Fixed Assets at Cost

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	6,628,927,162	6,423,817,014	13,052,744,176	6,262,776,309	6,265,823,243	12,528,599,552
Add: Addition during the Year	25,629,461	15,696,731	41,326,192	366,150,853	157,993,771	524,144,624
<b>Total</b>	<b>6,654,556,623</b>	<b>6,439,513,745</b>	<b>13,094,070,368</b>	<b>6,628,927,162</b>	<b>6,423,817,014</b>	<b>13,052,744,176</b>
Less: Disposal/ Adjustment during the year	96,143,817	4,639	96,148,456			
Closing Balance as on June 30, 2019	6,558,412,806	6,439,509,106	12,997,921,912	6,628,927,162	6,423,817,014	13,052,744,176

Note - 08.01: Accumulated Depreciation (Note - 4.01.01 & 8.01.02)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	3,333,015,427	3,481,294,055	6,814,309,482	3,002,829,520	3,198,457,672	6,201,287,192
Add: Depreciation During the Year	310,139,104	284,978,320	595,117,424	315,035,907	282,836,383	597,872,290
Add: Impairment				15,150,000		15,150,000
<b>Total</b>	<b>3,643,154,531</b>	<b>3,766,272,375</b>	<b>7,409,426,906</b>	<b>3,333,015,427</b>	<b>3,481,294,055</b>	<b>6,814,309,482</b>
Less: Adjustment During the Year						
Closing Balance as on June 30, 2019	3,643,154,531	3,766,272,375	7,409,426,906	3,333,015,427	3,481,294,055	6,814,309,482

Note - 8.02: Allocation of Depreciation Charge

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Factory Overhead (95%)	294,632,149	270,729,404	565,361,553	299,284,112	288,694,564	587,978,676
General & Admin. Exp. (5%)	15,806,955	14,248,916	29,755,871	15,751,795	14,141,819	29,893,614
<b>Total</b>	<b>310,439,104</b>	<b>284,978,320</b>	<b>595,417,424</b>	<b>315,035,907</b>	<b>282,836,383</b>	<b>597,872,290</b>



Note - 8.00: Tangible Fixed Assets

Note - 8.01.01 : Operating Fixed Assets at Cost Less Depreciation/ Amortization (Plant-1)

Particulars	Cost				Depreciation / Amortization/Impairment				W.D.V. as at 30th June, 2019
	As at 1st July, 2018	Addition	Disposal/ Adjustment	As at 30th June, 2019	Rate	As at 1st July, 2018	Charges for the year	Adjustment during the year	
	1	2	3	4=(1+2-3)	5	6	7=(4*5)	8	
Land & Land Development	36,801,669			36,801,669	-	-	-	-	36,801,669
Plant & Machinery	3,910,486,651	8,817,343	57,686,290	3,861,617,704	5%	2,073,086,581	192,657,850	-	2,265,744,431
Building & Structure	2,554,453,944		38,457,527	2,515,996,417	2.5% & 5%	1,162,995,438	110,988,329	-	1,273,983,767
Furniture & Fixture	4,631,282	1,282,643	-	5,913,925	10%	3,772,952	154,920	-	3,927,872
Office Equipment	6,827,297	902,166	-	7,729,463	10% - 25%	3,082,506	862,057	-	3,944,563
Transport Vehicle	34,607,264	129,900	-	34,737,164	20%	34,467,263	28,000	-	34,495,263
Other Construction	74,508,965	183,686	-	75,092,651	5% - 10%	52,705,611	4,087,742	-	56,793,353
Factory Equipment	5,736,073	2,571,427	-	8,307,500	12.5% - 20%	2,599,316	744,154	-	3,253,470
Sundry Assets	474,017	11,742,296	-	12,216,313	20% - 25%	395,760	616,052	-	1,011,812
<b>Total</b>	<b>6,628,927,162</b>	<b>25,629,461</b>	<b>96,143,817</b>	<b>6,558,412,806</b>		<b>3,333,015,427</b>	<b>310,139,104</b>	<b>-</b>	<b>3,643,154,531</b>
<b>At 30th June, 2018</b>	<b>6,262,776,309</b>	<b>366,150,853</b>	<b>-</b>	<b>6,628,927,162</b>		<b>3,002,829,520</b>	<b>315,035,907</b>	<b>15,150,000</b>	<b>3,333,015,427</b>
									<b>3,295,911,735</b>

Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUPL. The land is owned by CUPL and there is no arrangement to transfer the land in the name of the Company.



Note - 8.01.02 : Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-2)

Particulars	Cost				Depreciation / Amortization					W.D.V. as at 30th June, 2019
	As at 1st July, 2018	Addition	Disposal/ Adjustment	As at 30th June, 2019	As at 1st July, 2018	Charges for the year	Adjustment during	As at 30th June, 2019	10-(4-9)	
	1	2	3	4-(1+2-3)	5	6	7-(4*5)	8	9-(6+7+8)	10-(4-9)
Plant & Machinery	3,053,518,765	5,570,025	-	3,059,088,790	5%	1,826,000,793	132,946,549	-	1,978,955,342	1,680,133,448
Building & Structure	3,279,278,911	3,533,806	-	3,282,812,717	2.5% & 5%	1,573,147,756	127,617,201	-	1,702,764,957	1,580,067,760
Furniture & Fixture	2,003,940	-	-	2,003,940	10%	1,975,078	6,980	-	1,982,058	41,882
Office Equipment	1,185,744	-	-	1,185,744	10% - 25%	1,185,743	-	-	1,185,743	1
Transport Vehicle	5,970,690	-	-	5,970,690	20%	5,970,689	-	-	5,970,689	1
Other Construction	79,006,226	6,572,900	4,639	85,604,487	5% - 10%	68,814,346	4,203,895	-	73,018,241	12,586,246
Factory Equipment	643,380	-	-	643,380	15% & 20%	643,379	-	-	643,379	1
Electrical Installation	2,056,950	-	-	2,056,950	10%	1,425,865	203,695	-	1,629,560	427,390
Sundry Assets	122,408	-	-	122,408	20% - 25%	122,406	-	-	122,406	2
<b>Total</b>	<b>6,423,817,014</b>	<b>15,696,731</b>	<b>4,639</b>	<b>6,439,509,106</b>		<b>3,481,294,055</b>	<b>284,978,320</b>	<b>-</b>	<b>3,766,272,375</b>	<b>2,673,236,731</b>
<b>At 30th June, 2018</b>	<b>6,265,823,243</b>	<b>157,993,771</b>	<b>-</b>	<b>6,423,817,014</b>		<b>3,198,457,672</b>	<b>282,836,383</b>	<b>-</b>	<b>3,481,294,055</b>	<b>2,942,522,959</b>



Note - 9.00: Inventories

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Raw & Packing Materials Note - 9.01	813,348,148	-	813,348,148	547,563,214	-	547,563,214
Spares & Accessories at Store Note - 9.02	85,796,964	31,894,705	117,691,669	77,602,683	21,671,395	99,274,078
Stores-in-Transit Note - 9.03	1,714,386	16,483,876	18,198,262	-	74,127	74,127
Work-in-Process	115,000	460,000	575,000	115,000	460,000	575,000
Finished Goods Note - 9.04	-	986,700	986,700	-	-	-
<b>Total</b>	<b>900,974,518</b>	<b>49,825,281</b>	<b>950,799,799</b>	<b>625,280,897</b>	<b>258,377,572</b>	<b>883,658,469</b>

Note - 9.01: Raw & Packing Materials

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Phosphoric Acid Note - 9.01.01	734,433,893	-	734,433,893	526,532,891	-	526,532,891
Sulphuric Acid Note - 9.01.02	8,257,772	-	8,257,772	8,257,772	-	8,257,772
Liquid Ammonia Note - 9.01.03	53,642,333	-	53,642,333	5,861,227	-	5,861,227
Filler / Sand Note - 9.01.04	15,928	-	15,928	32,632	-	32,632
WPP Bags Note - 9.01.05	16,486,965	-	16,486,965	6,506,519	-	6,506,519
Poly Bags (Others) Note - 9.01.06	57,645	-	57,645	-	-	-
Swing Needle Note - 9.01.08	30,752	-	30,752	55,352	-	55,352
Jute Thread Note - 9.01.07	292,065	-	292,065	128,381	-	128,381
Jute String Note - 9.01.09	19,681	-	19,681	19,681	-	19,681
Polythene Pellets Note - 9.01.10	111,114	-	111,114	111,114	-	111,114
<b>Total</b>	<b>813,348,148</b>	<b>-</b>	<b>813,348,148</b>	<b>547,563,214</b>	<b>-</b>	<b>547,563,214</b>

Note - 9.01.01: Phosphoric Acid

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	526,532,891	-	526,532,891	637,564,761	-	637,564,761
Add: Received during the year	1,006,121,244	-	1,006,121,244	1,357,307,039	-	1,357,307,039
Received from plant - 1	-	798,220,242	798,220,242	-	-	-
Available for Consumption	1,532,654,135	798,220,242	2,330,874,377	1,994,871,800	1,468,338,909	3,463,210,709
Less: Consumption during the year Note 22.01	-	798,220,242	798,220,242	-	-	-
Supplied to Plant-2	798,220,242	-	798,220,242	1,468,338,909	-	1,468,338,909
Closing Balance as on June 30, 2019	734,433,893	-	734,433,893	526,532,891	-	526,532,891

Note - 9.01.02: Sulphuric Acid

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	8,257,772	-	8,257,772	8,257,772	-	8,257,772
Add: Received during the year	-	-	-	-	-	-
Available for Consumption	8,257,772	-	8,257,772	8,257,772	-	8,257,772
Less: Consumption during the year Note 22.01	-	-	-	-	-	-
Closing Balance as on June 30, 2019	8,257,772	-	8,257,772	8,257,772	-	8,257,772

Note - 9.01.03: Liquid Ammonia

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	5,861,227	-	5,861,227	45,865,419	-	45,865,419
Add: Received during the year	241,037,622	-	241,037,622	347,545,688	-	347,545,688
Received from Plant - 1	-	193,256,516	193,256,516	-	-	-
Available for Consumption	246,898,849	193,256,516	440,155,365	393,411,107	387,549,880	780,960,987
Less: Consumption during the year Note 22.01	-	193,256,516	193,256,516	-	-	-
Accidental Loss	-	-	-	-	387,549,880	387,549,880
Supplied to Plant - 2	193,256,516	-	193,256,516	387,549,880	-	387,549,880
Closing Balance as on June 30, 2019	53,642,333	-	53,642,333	5,861,227	-	5,861,227



Note - 9.01.04: Filler / Sand

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	32,632	-	32,632	6,914	-	6,914
Add: Received during the year	-	-	-	30,162	-	30,162
Received from Plant - 1	-	16,704	16,704	-	4,444	4,444
Available for Consumption	32,632	16,704	49,336	37,076	4,444	41,520
Less: Consumption during the year Note 22.01	-	16,704	16,704	-	4,444	4,444
Supplied to Plant - 2	16,704	-	16,704	4,444	-	4,444
Closing Balance as on June 30, 2019	15,928	-	15,928	32,632	-	32,632

Note - 9.01.05: WPF Bags

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	6,506,519	-	6,506,519	1,461,202	-	1,461,202
Add: Received during the year	29,290,000	-	29,290,000	40,238,770	-	40,238,770
Received from Plant - 1	-	18,722,726	18,722,726	-	35,193,453	35,193,453
Available for Consumption	35,796,519	18,722,726	54,519,245	41,699,972	35,193,453	76,893,425
Less: Consumption during the year Note 22.02	-	18,722,726	18,722,726	-	35,193,453	35,193,453
Supplied to Plant-2	18,722,726	-	18,722,726	35,193,453	-	35,193,453
Consumption powder DAP	586,828	-	586,828	-	-	-
Closing Balance as on June 30, 2019	16,486,965	-	16,486,965	6,506,519	-	6,506,519

Note - 9.01.06: Poly Bags (Others)

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	57,645	-	57,645	57,645	-	57,645
Add: Received during the year	-	-	-	-	-	-
Available for Consumption	57,645	-	57,645	57,645	-	57,645
Less: Consumption during the year Note	-	-	-	-	-	-
Closing Balance as on June 30, 2019	57,645	-	57,645	57,645	-	57,645



Note - 9.01.07: Jute (Twine) Thread / Sewing Thread

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	128,381	-	128,381	452,562	-	452,562
Add: Received during the year	286,201	-	286,201	-	-	-
Available for Consumption	414,582	-	414,582	452,562	-	452,562
Less: Consumption during the year Note 22.02	122,517	-	122,517	324,181	-	324,181
Closing Balance as on June 30, 2019	292,065	-	292,065	128,381	-	128,381

Note - 9.01.08: Sewing Needle

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	55,352	-	55,352	28,796	-	28,796
Add: Received during the year	-	-	-	64,984	-	64,984
Available for Consumption	55,352	-	55,352	93,780	-	93,780
Less: Consumption during the year Note 22.02	24,600	-	24,600	38,428	-	38,428
Closing Balance as on June 30, 2019	30,752	-	30,752	55,352	-	55,352

Note - 9.01.09: Jute String

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	19,681	-	19,681	24,881	-	24,881
Add: Received during the year	-	-	-	-	-	-
Available for Consumption	19,681	-	19,681	24,881	-	24,881
Less: Consumption during the year Note 22.02	-	-	-	5,200	-	5,200
Closing Balance as on June 30, 2019	19,681	-	19,681	19,681	-	19,681

Note - 9.01.10: Polythene and Pellets

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	111,114	-	111,114	111,114	-	111,114
Add: Received during the year	-	-	-	-	-	-
Available for Consumption	111,114	-	111,114	111,114	-	111,114
Less: Consumption during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	111,114	-	111,114	111,114	-	111,114

Note - 9.02: Spares, Accessories & Stores

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	77,602,683	21,471,395	99,074,078	56,762,190	16,054,394	72,816,584
Add: Received during the year	59,107,854	16,468,560	75,576,414	41,931,457	32,336,312	74,267,769
Available for Consumption	136,710,537	38,139,955	174,850,492	98,693,647	48,390,706	147,084,353
Less: Consumption during the year	21,560,920	5,615,892	27,176,812	11,634,702	3,319,403	14,954,105
Less: Transfer to fixed assets	25,445,775	631,358	26,077,133	5,687,202	23,234,428	28,921,630
Less: Oil & lubricants consumption	1,573,826	-	1,573,826	809,745	165,480	975,225
Less: General Store	1,787,460	-	1,787,460	2,319,760	-	2,319,760
Less: Repair & Maintenance of Vehicle	494,374	-	494,374	451,835	-	451,835
Less: Plant Repair & Maintenance	7,563	-	7,563	187,720	-	187,720
Less: Admin O/head	43,635	-	43,635	-	-	-
Closing Balance as on June 30, 2019	85,796,984	31,894,705	117,691,689	77,402,683	21,471,395	98,874,078

Note - 9.03: Store in Transit

Particulars	2018-2019			2017-2018		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2018	-	74,127	74,127	107,787	32,049,253	32,157,040
Add: Addition during the year	741,337,945	1,379,635,646	2,120,973,611	1,369,343,436	1,080,106,961	2,449,449,397
Received from Plant - 1	-	-	-	-	-	-
Available for Consumption	741,337,945	1,379,709,773	2,121,047,738	1,369,481,193	1,112,135,214	2,481,616,407
Less: Transfer to store control A/L	739,623,379	1,363,225,897	2,102,849,476	1,369,451,193	1,112,081,087	2,481,532,280
Transfer to Plant - 2	-	-	-	-	-	-
Closing Balance as on June 30, 2019	1,714,566	16,483,876	18,198,442	-	74,127	74,127

Details of store-in-transit are shown in annexure-K



Note - 9.96: Finished Goods

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Bagged fertilizer @ Tk. 23,000 (0.00 & 34.35 M.T. respectively)	-	794,650	794,650	-	82,541,250	82,541,250
Loose fertilizer @ Tk.23,000 (0.00 & 8.35 M.T. respectively)	-	192,050	192,050	-	153,630,800	153,630,800
<b>Total</b>	-	<b>986,700</b>	<b>986,700</b>	-	<b>236,172,050</b>	<b>236,172,050</b>

Note - 10.00: Current Account With BCIC

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	3,572,376,802	(2,805,055,356)	767,321,446	4,712,857,556	(3,043,068,908)	1,669,788,648
ADD: Fund transfer to BCIC	-	229,230,000	229,230,000	38,692,240	238,013,552	276,705,792
Sale of tender schedule by BCIC	198,200	16,500	214,700	266,800	-	266,800
Govt. subsidy received by BCIC	1,259,571,442	-	1,259,571,442	2,020,829,738	-	2,020,829,738
Other received by BCIC	456,091	55,988	512,079	81,028	-	81,028
Head office levy	-	-	-	-	-	-
<b>Total</b>	<b>4,832,602,535</b>	<b>(2,575,752,868)</b>	<b>2,256,849,667</b>	<b>6,772,727,362</b>	<b>(2,805,055,356)</b>	<b>3,967,672,006</b>
Less: Expenses incurred by BCIC	869,819,286	23,976	869,843,262	332,645,839	-	332,645,839
Govt. Subsidy Received fr. BCIC	993,591,902	-	993,591,902	2,867,693,321	-	2,867,693,321
Sale of tender schedule by DAPFCL	15,200	-	15,200	11,400	-	11,400
<b>Closing Balance as on June 30, 2019</b>	<b>2,969,176,147</b>	<b>(2,575,776,844)</b>	<b>393,399,303</b>	<b>3,572,376,802</b>	<b>(2,805,055,356)</b>	<b>767,321,446</b>



Note - 11.00 (A): Current Account With Enterprise (BCIC Subsidiaries):

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
TSPCL Note - 11.01	51,072	(16,828)	34,244	654,743	(16,828)	637,915
CUFL Note - 11.02	(782,093,744)	782,175,803	82,059	(760,387,022)	744,461,584	(15,925,438)
JFCL Note - 11.03	7,709	157,323	165,032	9,616	155,215	164,831
CCCL Note - 11.04	-	-	-	-	-	-
TICI Note - 11.05	2,142,960	161,018	2,303,978	1,630,560	161,018	1,791,578
DAPFCL Plant - 1 Note - 11.06	2,463,913,488	(2,463,913,488)	-	2,959,836,793	-	2,959,836,793
DAPFCL Plant - 2 Note - 11.06	-	-	-	-	-	-
KPML Note - 11.07	(56,798)	(3,300)	(60,098)	(56,798)	(3,300)	(60,098)
NGFFL (SPCL) Note - 11.08	(450,426)	40,000	(410,426)	(450,426)	40,000	(410,426)
CHAITAK Cement Co. Ltd. Note - 11.09	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)
UFFL Note - 11.10	(180,766)	53,674	(127,092)	(180,766)	53,674	(127,092)
PUFFL Note - 11.11	(235,625)	(3,445)	(239,070)	(235,625)	(3,445)	(239,070)
AFCCCL Note - 11.12	88,299	(12,619)	75,680	71,263	(12,619)	58,644
UGSFL Note - 11.13	-	2,000	2,000	-	2,000	2,000
BISF Note - 11.14	27,760	74,974	102,734	25,853	67,174	93,027
SPCL Note - 11.15	2,944	6,578	9,522	2,944	6,578	9,522
Closing Balance (Assets Portion)	2,466,234,232	782,671,370	2,775,249	2,962,231,772	744,947,243	2,962,594,310
Closing Balance (Liabilities Portion)	(783,071,996)	(2,463,957,079)	(898,722)	(761,365,274)	(2,959,836,384)	(2,976,660,953)
Closing Balance as on June 30, 2019	1,683,162,236	(1,681,285,709)	1,876,527	2,200,866,498	(2,214,931,141)	(14,066,643)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	654,743	(16,828)	637,915	654,743	(16,828)	(183,463)
Add: Transferred during the year	-	-	-	-	-	-
	654,743	(16,828)	637,915	654,743	(16,828)	637,915
Less: Fund received during the year	603,671	-	603,671	-	-	-
Closing Balance as on June 30, 2019	51,072	(16,828)	34,244	654,743	(16,828)	637,915

Note - 11.02: Current Account with Chittagong Urea Fertilizer Company Limited (CUFL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	(760,387,022)	744,461,584	(15,925,438)	(644,930,331)	648,628,362	3,698,031
Add: Transferred during the year	-	37,714,220	37,714,220	111,895,291	137,624,479	249,519,770
	(760,387,022)	782,175,804	21,788,782	(533,035,040)	786,249,841	253,214,801
Less: Fund received during the year	21,706,722	-	21,706,722	227,351,982	41,788,257	269,140,239
Closing Balance as on June 30, 2019	(782,093,744)	782,175,804	82,060	(760,387,022)	744,461,584	(15,925,438)

Note - 11.03: Current Account with Jamuna Fertilizer Company Limited (JFCL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	9,616	155,215	164,831	40,401	155,215	195,616
Add: Transferred during the year	1,093	2,108	3,201	-	-	-
	10,709	157,323	168,032	40,401	155,215	195,616
Less: Fund received during the year	3,000	-	3,000	30,785	-	30,785
Closing Balance as on June 30, 2019	7,709	157,323	165,032	9,616	155,215	164,831

Note - 11.04: Current Account with Chittagong Chemical Complex (CCC)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	-	-	-	-	-	-
Add: Transferred during the year	-	-	-	-	-	-
	-	-	-	-	-	-
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	-	-	-	-	-	-

Note - 11.05: Current Account with Training Institute for Chemical Industries (TICI)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	1,630,560	161,018	1,791,578	721,958	205,338	927,296
Add: Transferred during the year	513,779	-	-	914,756	-	914,756
	2,144,339	161,018	2,305,357	1,636,714	205,338	1,842,052
Less: Fund received during the year	1,379	-	1,379	6,154	44,320	50,474
Closing Balance as on June 30, 2019	2,142,960	161,018	2,303,978	1,630,560	161,018	1,791,578



Note - 11.06: Current Account with DAPPCL P-1 & P-2

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	2,959,836,793	(2,959,836,793)	-	1,086,814,769	(1,086,814,769)	-
Add: Transferred during the year	2,160,677,466	2,656,600,771	4,817,278,237	5,159,071,231	3,286,049,207	8,445,120,438
	5,120,514,259	(303,236,022)	4,817,278,237	6,245,886,000	2,199,234,438	8,445,120,438
Less: Fund received during the year	2,656,600,771	2,160,677,466	4,817,278,237	3,286,049,207	5,159,071,231	8,445,120,438
Closing Balance as on June 30, 2019	2,463,913,488	(2,463,913,488)	-	2,959,836,793	(2,959,836,793)	-

Note - 11.07: Current Account with Karnafali Paper Mills Limited (KPML)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	(56,798)	(3,300)	(60,098)	(52,343)	(3,300)	(55,643)
Add: Transferred during the year	-	-	-	-	-	-
	(56,798)	(3,300)	(60,098)	(52,343)	(3,300)	(55,643)
Less: Fund received during the year	-	-	-	4,455	-	4,455
Closing Balance as on June 30, 2019	(56,798)	(3,300)	(60,098)	(56,798)	(3,300)	(60,098)

Note - 11.08: Current Account with Natural Gas Fertilizer Factory Limited (NGFFL) Present Shahajala Fertilizer Company Limited (SFCL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	(450,426)	40,000	(410,426)	(450,426)	40,000	(410,426)
Add: Transferred during the year	-	-	-	-	-	-
	(450,426)	40,000	(410,426)	(450,426)	40,000	(410,426)
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	(450,426)	40,000	(410,426)	(450,426)	40,000	(410,426)

Note - 11.09: Chattak Cement Company Limited (CCCL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)
Add: Transferred during the year	-	-	-	-	-	-
	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)

Note - 11.10: Current Account with Urea Fertilizer Factory Limited (UFFL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	(180,766)	53,674	(127,092)	(180,766)	53,674	(127,092)
Add: Transferred during the year	-	-	-	-	-	-
	(180,766)	53,674	(127,092)	(180,766)	53,674	(127,092)
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	(180,766)	53,674	(127,092)	(180,766)	53,674	(127,092)

Note - 11.11: Current Account with Polish Urea Fertilizer Factory Limited (PUFFL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	(235,625)	(3,445)	(239,070)	(235,625)	(3,445)	(239,070)
Add: Transferred during the year	-	-	-	-	-	-
	(235,625)	(3,445)	(239,070)	(235,625)	(3,445)	(239,070)
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	(235,625)	(3,445)	(239,070)	(235,625)	(3,445)	(239,070)

Note - 11.12: Current Account with Ashuganj Fertilizer & Chemical Company Limited (AFCCCL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	71,263	(12,619)	58,644	(187,881)	(12,619)	(200,500)
Add: Transferred during the year	17,036	-	17,036	259,144	-	259,144
	88,299	(12,619)	75,680	71,263	(12,619)	58,644
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	88,299	(12,619)	75,680	71,263	(12,619)	58,644

Note - 11.13: Current Account with Usmania Glass Sheet Factory Limited (UGSFL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	-	2,000	2,000	-	2,000	2,000
Add: Transferred during the year	-	-	-	-	-	-
	-	2,000	2,000	-	2,000	2,000
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	-	2,000	2,000	-	2,000	2,000



Note - 11.14 : Current Account with Bangladesh Insulator & Sanitaryware Factory (BISF)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	25,853	67,174	93,027	28,853	67,174	96,027
Add: Transferred during the year	3,000	7,800	-	-	-	-
	28,853	74,974	103,827	28,853	67,174	96,027
Less: Fund received during the year	1,093	-	1,093	3,000	-	3,000
Closing Balance as on June 30, 2019	27,760	74,974	102,734	25,853	67,174	93,027

Note - 11.15 : Current Account with Shahajal Fertilizer Company Limited (SFCL)

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	2,944	6,578	9,522	627	6,578	7,205
Add: Transferred during the year	-	-	-	2,317	-	2,317
	2,944	6,578	9,522	2,944	6,578	9,522
Less: Fund received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2019	2,944	6,578	9,522	2,944	6,578	9,522

Note - 12.00: Advance, Deposit & Prepayments

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Advance Note - 12.01	15,979,736	16,554,808	32,534,544	11,765,536	8,403,733	20,169,269
Deposit Note - 12.02	149,005	256,700	405,705	149,005	256,700	405,705
Prepayments Note - 12.03	12,543,617	18,644,943	31,188,560	377,854	-	377,854
DAPFCL House building loan Note - 12.04	565,206	6,298,380	6,863,586	892,660	6,431,475	7,324,135
DAPFCL Motor Cycle loan Note - 12.05	-	7,265,000	7,265,000	-	-	-
<b>Total</b>	<b>29,237,564</b>	<b>49,019,831</b>	<b>78,257,395</b>	<b>13,185,055</b>	<b>15,091,908</b>	<b>28,276,963</b>

Note - 12.01: Advance

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Adv. Against Wages	-	75,000	75,000	893	-	893
Adv. Against Salary	11,053	92,016	103,069	23,379	105,516	128,895
Adv. Against Purchase	102,543	-	102,543	75,247	-	75,247
Adv. Against TA/DA	136,209	-	136,209	136,209	-	136,209
Adv. for DAPFCL P. F. Trust	-	10,290,818	10,290,818	-	-	-
Adv. Against H. R. Gas & Elec. Charge	33,676	-	33,676	33,676	-	33,676
Adv. to Supplier	6,611,133	578,670	7,189,803	2,681,733	2,739,935	5,421,668
Adv. to Contractors	1,306,000	433,000	1,739,000	1,306,000	-	1,306,000
Adv. to Officers W. F. Association	-	668,843	668,843	8,612	21,542	30,154
Adv. to Employee W. F. Association	-	119,857	119,857	-	3,862	3,862
Adv. Tax on Salary Income	-	58,623	58,623	-	156,753	156,753
Adv. Against Expenses	31,200	893,573	924,773	395,841	714,090	1,109,931
Adv. Against Wages Commission	5,840,538	-	5,840,538	5,036,000	1,823,788	6,859,788
Adv. To Other Project	-	740,301	740,301	-	-	-
Adv. Against Pure of Sulfuric Acid	-	1,696,399	1,696,399	-	1,696,399	1,696,399
Adv. Against Festival Bonus	153,976	104,240	258,216	153,976	104,240	258,216
Adv. Against Incentive Bonus	1,747,414	803,468	2,550,882	1,907,976	1,037,608	2,945,584
Adv. Against Welfare fund (For Incentive Bonus)	5,994	-	5,994	5,994	-	5,994
<b>Closing Balance</b>	<b>15,979,736</b>	<b>16,554,808</b>	<b>32,534,544</b>	<b>11,765,536</b>	<b>8,403,733</b>	<b>20,169,269</b>

Details of Advance to Supplier are shown in Annexure - F



Note - 12.02: Deposits

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Deposits for Gas Connection (KGDCL)	93,496	56,700	150,196	93,496	56,700	150,196
Linde Bang. Ltd. (Security Deposit)	55,509	-	55,509	55,509	-	55,509
Deposit for Telephone Exchange	-	200,000	200,000	-	200,000	200,000
<b>Total</b>	<b>149,005</b>	<b>256,700</b>	<b>405,705</b>	<b>149,005</b>	<b>256,700</b>	<b>405,705</b>

Note - 12.03: Pre Payments

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	377,854	-	377,854	294,960	82,894	377,854
Add: Addition during the year	26,117,026	51,793,412	77,910,438	30,377,854	20,863,597	51,241,451
Less: Adjustment during the year	26,494,880	51,793,412	78,288,292	30,672,814	20,946,491	51,619,305
Closing Balance as on June 30, 2019	13,951,263	33,148,469	47,099,732	30,294,960	20,946,491	51,241,451
	12,543,617	18,684,943	31,188,560	377,854	-	377,854

Note - 12.04: DAPPCL House Building Loan

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	892,660	6,431,475	7,324,135	500,000	6,525,000	7,025,000
Add: Addition during the year	-	-	-	560,000	-	560,000
Less: Adjustment during the year	892,660	6,431,475	7,324,135	1,060,000	6,525,000	7,585,000
Closing Balance as on June 30, 2019	327,454	133,095	460,549	167,340	93,525	260,865
	563,206	6,298,380	6,861,586	892,660	6,431,475	7,324,135

Note - 12.05: DAPPCL Motor Cycle Loan

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	-	-	-	-	-	-
Add: Addition during the year	-	7,265,000	7,265,000	-	-	-
Less: Adjustment during the year	-	7,265,000	7,265,000	-	-	-
Closing Balance as on June 30, 2019	-	7,265,000	7,265,000	-	-	-

Note - 13.00: Advance Against Income Tax

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
AIT for Phosphoric Acid	153,491,686	-	153,491,686	110,049,556	-	110,049,556
TDS	17,245,020	30,838,973	48,083,993	5,812,219	2,466,936	8,279,155
Total Opening	170,736,706	30,838,973	201,575,679	115,861,775	2,466,936	118,328,711
Addition souch tax	11,876,987	33,694,671	45,571,658	11,432,801	28,372,037	39,804,838
Addition AIT	51,789,735	-	51,789,735	67,591,960	-	67,591,960
Total	234,403,428	64,533,644	298,937,072	194,886,536	30,838,973	225,725,509
Less: Adjustment Turnover Tax 2017-18	21,245,678	-	21,245,678	24,149,830	-	24,149,830
<b>Total</b>	<b>213,157,750</b>	<b>64,533,644</b>	<b>277,691,394</b>	<b>170,736,706</b>	<b>30,838,973</b>	<b>201,575,679</b>

Details of AIT for Phosphoric Acid are shown in Annexure - G & G-1

Note - 14.00: Subsidy Receivable from Government

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	181,746,842	73,029,632	254,776,474	162,872,410	440,168,748	603,041,158
Add: During the Year	459,601,848	928,943,354	1,388,545,202	658,613,590	1,013,972,234	1,672,585,824
Total	641,348,690	1,001,972,986	1,643,321,676	821,486,000	1,454,141,000	2,275,627,000
Less: Subsidy Received During the Year	537,501,455	722,070,461	1,259,571,916	639,739,158	1,381,091,370	2,020,830,528
Closing Balance as on June 30, 2019	103,847,235	279,902,525	383,749,760	181,746,842	73,029,632	254,776,474

Details of Subsidy Receivable from Government are shown in Annexure - H

Note - 15.00: Subsidy receivable from BCIC:

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Interest receivable from STD A/C	-	-	-	-	-	-
SBC Insurance claim	-	-	-	-	-	-
Subsidy receivable from BCIC	166,140,552	-	166,140,552	-	-	-
<b>Total</b>	<b>166,140,552</b>	<b>-</b>	<b>166,140,552</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note - 16.00: Investment in FDR

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Fixed Deposits Note-16.01	2,516,500,000	4,805,385,692	7,321,885,692	2,221,166,489	5,439,278,308	7,660,444,797
<b>Total</b>	<b>2,516,500,000</b>	<b>4,805,385,692</b>	<b>7,321,885,692</b>	<b>2,221,166,489</b>	<b>5,439,278,308</b>	<b>7,660,444,797</b>

Note - 16.01: Fixed Deposits

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Janata Bank Ltd.	200,000,000	1,650,000,000	1,850,000,000	200,000,000	1,939,618,509	2,139,618,509
Agrani Bank Ltd.	573,000,000	527,000,000	1,100,000,000	577,475,000	683,210,798	1,260,685,798
AB Bank Ltd.				170,000,000	230,000,000	230,000,000
BASIC Bank Ltd., Khatungong Br., Ctg.	500,000,000	1,315,701,278	1,815,701,278	500,000,000	1,196,401,408	1,196,401,408
One Bank Ltd.					250,000,000	250,000,000
Bangladesh Krishi Bank Ltd.	140,000,000	80,000,000	220,000,000	141,271,899	280,000,000	421,271,899
EXIM Bank Ltd., Agrabad Br., Ctg.	270,000,000	51,034,414	321,034,414	170,000,000	446,061,813	616,061,813
AL-Arafah Islami Bank Ltd.	33,500,000	16,500,000	50,000,000	62,419,590	145,000,000	207,419,590
Merchantile Bank Ltd.		100,000,000	100,000,000			
Standard Bank Ltd., Sadarphat Br., Ctg.					100,000,000	100,000,000
South East Bank Ltd., Kotwali Br., Ctg.	30,000,000	10,000,000	40,000,000			
United Commercial Bank Ltd. (UCB)	15,000,000	5,000,000	20,000,000	15,000,000	5,000,000	20,000,000
Rupali Bank Ltd.	755,000,000	1,050,150,000	1,805,150,000	495,000,000	723,985,380	1,218,985,380
<b>Total</b>	<b>2,516,500,000</b>	<b>4,805,385,692</b>	<b>7,321,885,692</b>	<b>2,221,166,489</b>	<b>5,439,278,308</b>	<b>7,660,444,797</b>

Note - 17.00: Cash & Bank Balance

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Cash in Hand	-	-	-	-	-	-
Cash at Bank Note - 17.01	45,802,397	90,601,091	136,403,488	30,945,311	467,849,696	498,795,007
<b>Total</b>	<b>45,802,397</b>	<b>90,601,091</b>	<b>136,403,488</b>	<b>30,945,311</b>	<b>467,849,696</b>	<b>498,795,007</b>

Note - 17.01: Cash & Bank Balance

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
JBL, Local Office Br. Dhaka.						
STD A/C # 36001448	1,320,176		1,320,176	1,275,606		1,275,606
STD A/C # 8692 (Khatungong Br.)		16,288,051	16,288,051		343,319,446	343,319,446
JBL, CUFL Br. Rangadia, Ctg.						
STD A/C # 4000054	6,356,148		6,356,148	3,373,837		3,373,837
STD A/C # 4000065		5,748,492	5,748,492		1,935,627	1,935,627
JBL, Strand Road Br. Ctg.						
STD A/C # 004000167		46,408,391	46,408,391		21,823,683	21,823,683
UCBL, Anowara Br. Ctg.						
STD A/C # 1111301000000442	592,832		592,832	151,948		151,948
EXIM Bank, Agrabad Br. Ctg.						
STD A/C # 0013100049977		4,230,689	4,230,689		87,390,812	87,390,812
BKB, Agrabad Corp. Br., Ctg.						
STD A/C # 2903-0320000351		4,045,645	4,045,645		3,505,013	3,505,013
BANK ASIA, MCB Br., Ctg.						
STD A/C # 00936000926	10,564,527		10,564,527	6,142,078		6,142,078
SBL, Cufi Br., Ctg.						
STD A/C # 083036000076 / 03	12,024,363		12,024,363	8,558,497		8,558,497
STD A/C # 083036000035 / 07		13,117,250	13,117,250		8,909,272	8,909,272
SBL, Agrabad Corp. Br., Ctg.						
STD A/C # 0801136000889	3,139,377		3,139,377	1,629,928		1,629,928
STD A/C # 0801136000872		762,573	762,573		965,844	965,844
Southeast Bank Ltd., Ctg.						
STD A/C # 00671310000117	11,806,974		11,806,974	9,813,417		9,813,417
<b>Total</b>	<b>45,802,397</b>	<b>90,601,091</b>	<b>136,403,488</b>	<b>30,945,311</b>	<b>467,849,696</b>	<b>498,795,007</b>

Note - 18.00: Creditors & Accruals

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Creditors for Expenses Note - 18.01	14,367,898	97,861,719	112,229,616	23,103,732	42,610,225	65,713,957
Creditors for Goods Supply Note - 18.02	1,950,354,250	(1,920,336,453)	30,017,798	1,676,128,402	(1,323,296,713)	352,831,689
Creditors for Other Finance Note - 18.03	1,136,515,977	9,336,731	1,145,852,708	1,136,096,438	22,812,631	1,158,909,069
<b>Total</b>	<b>3,101,238,125</b>	<b>(1,813,138,003)</b>	<b>1,288,100,122</b>	<b>2,838,328,572</b>	<b>(1,297,873,857)</b>	<b>1,577,454,715</b>



Note - 18.01: Creditors for Expenses

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Process Water (CUFL)		348,572	348,572	49,546		49,546
Stems (CUFL)	1,471,184	3,440,800	4,911,984	3,239,819	1,848,135	5,087,954
Cooling Water	1,719,267	5,500,465	7,219,732	2,496,841	4,943,113	7,441,954
Provision for Electricity bill		18,529,913	18,529,913		20,677,746	20,677,746
Provision for Interest on BCIC Loan	7,131,944		7,131,944	7,131,944		7,131,944
Provision for Civil Maintenance works	3,745,124	912,759	4,657,883	3,897,062	1,255,843	5,152,905
Provision for Civil works (Capital)				5,693,058	9,107,338	14,800,396
Audit Fees (Safety & accounts audit)	154,000	4,255,000	4,409,000		4,385,000	4,385,000
Provision for H.C. Levy		55,838,000	55,838,000			
Provision for TICI Levy						
Provision for Gratuity		7,706,360	7,706,360			
Provision for other expenses	10,166	543,850	554,016	335,829	354,350	710,179
Provision for project allowance	120,513		120,513	223,933		223,933
Provision for Club exp.	15,700	786,000	801,700	15,700	36,700	260,633
<b>Total</b>	<b>14,367,898</b>	<b>97,861,719</b>	<b>112,229,616</b>	<b>23,183,732</b>	<b>42,610,225</b>	<b>65,713,957</b>

Note - 18.02: Creditors for Goods Supply

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Local suppliers	129,704,391	(1,51,562,373)	(1,857,982)	77,689,574	(74,463,650)	3,225,924
Import Clearing Account	15,665,658	217,952	15,883,610	331,283,161	294,019	331,579,180
Cash purchase clearing	(2,992)	485,518	482,526		485,518	513,892
Customer deposit against sales	1,804,987,193	(1,789,477,550)	15,509,643	1,267,125,293	(1,249,612,400)	17,512,893
<b>Total</b>	<b>1,956,354,250</b>	<b>(1,920,336,453)</b>	<b>36,017,798</b>	<b>1,676,128,402</b>	<b>(1,323,296,713)</b>	<b>352,831,689</b>

Note - 18.03: Creditors for Other Finance

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Creditors for other	1,124,513,806	2,801,113	1,127,314,919	1,125,022,892	523,896	1,125,546,788
Deduction & Withholding	2,678,983	2,461,928	5,140,911	2,683,110	977,411	3,660,521
Creditors for employees benefit	9,323,188	4,073,690	13,396,878	8,390,436	21,311,324	29,701,760
<b>Total</b>	<b>1,136,515,977</b>	<b>9,336,731</b>	<b>1,145,852,708</b>	<b>1,136,096,438</b>	<b>22,812,631</b>	<b>1,158,909,069</b>

Details of deduction & withholding are shown in Annexure - I & J for plant - 1 & plant - 2 respectively.

Note - 19.00: Provision for Income Tax

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2018	34,248,987	18,145,920	52,394,907	41,704,922	13,594,137	55,299,059
Add: Provision during the year	3,538,239	12,344,377	15,882,616	4,684,236	16,561,442	21,245,678
<b>Total</b>	<b>37,787,226</b>	<b>30,490,297</b>	<b>68,277,523</b>	<b>46,389,158</b>	<b>30,155,579</b>	<b>76,544,737</b>
Less: Payment/adjustment During the Year	4,684,236	16,561,442	21,245,678	12,140,171	12,009,659	24,149,830
<b>Closing Balance as on June 30, 2019</b>	<b>33,102,990</b>	<b>13,928,855</b>	<b>47,031,845</b>	<b>34,248,987</b>	<b>18,145,920</b>	<b>52,394,907</b>

Note - 20.00: Provision for CPPF

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance	729,197	-	729,197	729,197	-	729,197
<b>Total</b>	<b>729,197</b>	<b>-</b>	<b>729,197</b>	<b>729,197</b>	<b>-</b>	<b>729,197</b>
Closing Balance	729,197	-	729,197	729,197	-	729,197

Note - 21.00: Net Turnover

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Local Sales(DAP)	-	787,231,350	787,231,350	-	1,359,944,000	1,359,944,000
Govt. Subsidy	459,601,848	928,943,354	1,388,545,202	658,613,590	1,613,972,234	1,672,585,824
<b>Total</b>	<b>459,601,848</b>	<b>1,716,174,704</b>	<b>2,175,776,552</b>	<b>658,613,590</b>	<b>2,373,916,234</b>	<b>3,032,529,824</b>



Note - 22.00: Cost of Goods Sold

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
<b>I. Variable Cost</b>						
Direct Material Cost						
Raw Material Consumption Note - 22.01	-	991,493,462	991,493,462	-	1,855,893,233	1,855,893,233
Packing Material Consumption Note - 22.02	147,117	18,722,726	18,869,843	367,809	35,193,453	35,561,262
<b>A. Total Material Cost</b>	147,117	1,010,216,188	1,010,363,305	367,809	1,891,086,686	1,891,454,495
Factory Overhead (Variable)						
Natural GAS	599,392	2,238,982	2,798,374	1,047,144	3,031,810	4,078,954
Electricity	3,647,883	27,696,553	31,304,436	8,373,436	40,448,126	48,823,562
Steam	-	2,075,913	2,075,913	-	3,731,284	3,731,284
Process Water	-	562,028	562,028	-	1,500,632	1,500,632
Cooling Water	-	555,352	555,352	-	839,527	839,527
Oil & Lubricant (70%)	1,145,905	1,011,574	2,157,477	1,128,973	1,474,824	2,603,797
Spares & Acc. & Stores Cons. (60%) Note 22.03	14,009,028	3,368,335	17,377,363	8,372,677	1,991,642	10,364,319
Repairs & Maintenance (30%)	258,855	2,346,168	2,605,023	246,561	501,628	748,189
<b>B. Total Factory Overhead (Variable)</b>	19,621,061	39,814,906	59,435,966	19,170,791	53,519,472	72,690,264
<b>C. Total Variable Cost (A+B)</b>	16,768,178	1,050,031,094	1,066,799,271	19,538,600	1,944,606,158	1,964,144,759
<b>II. Fixed Cost</b>						
A. Direct Factory Salary & Wages Note - 22.01	40,339,266	59,216,508	99,555,774	40,932,597	43,758,021	84,690,618
Factory Overhead (Fixed)						
Indirect Salary & Wages Note - 22.01	29,337,648	43,066,551	72,404,199	29,769,162	31,824,016	61,593,178
Oil & Lubricant (30%)	491,101	433,532	924,633	483,846	632,067	1,115,913
Spares & Acc. & Stores Cons. (80%) Note 22.03	9,339,352	2,245,557	11,584,909	5,581,783	1,327,761	6,909,546
Repairs & Maintenance (70%)	603,995	5,474,393	6,078,388	575,309	1,170,464	1,745,773
Factory Depreciation Note - 7.02	294,632,149	270,729,404	565,361,553	299,284,112	268,694,564	567,978,676
Impairment Note - 7.01	-	-	-	15,150,000	-	15,150,000
Other Factory Overhead Note - 22.04	8,108,213	14,596,451	22,704,664	7,954,827	17,396,074	25,350,901
Factory Insurance	13,573,409	19,575,060	33,148,469	14,900,658	20,863,597	35,764,255
<b>B. Total Fixed Factory Overhead</b>	356,085,867	356,129,948	712,206,815	373,699,699	341,988,544	715,688,242
<b>C. Total Fixed Factory Cost (A+B)</b>	396,425,133	415,337,456	811,762,589	414,632,296	383,666,565	800,298,864
<b>Total Manufacturing Cost (I+II)</b>	416,193,311	1,465,368,549	1,881,561,860	434,170,896	2,330,272,723	2,764,443,619
Opening W. I. P.	115,000	460,000	575,000	115,000	460,000	575,000
Closing W. I. P.	(115,000)	(460,000)	(575,000)	(115,000)	(460,000)	(575,000)
<b>Cost of Goods Manufactured</b>	416,193,311	1,465,368,549	1,881,561,860	434,170,896	2,330,272,723	2,764,443,619
Opening Finished Goods	-	236,172,050	236,172,050	-	361,798,050	361,798,050
<b>Cost of Goods Available for Sale</b>	416,193,311	1,701,540,599	2,117,733,910	434,170,896	2,692,070,773	3,126,241,669
Closing Finished Goods Note - 9.04	-	(986,700)	(986,700)	-	(236,172,050)	(236,172,050)
<b>Cost of Goods Sold</b>	416,193,311	1,700,553,899	2,116,747,210	434,170,896	2,455,898,723	2,890,669,619

Note - 22.01: Raw Material Consumption

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Phosphoric Acid	-	798,220,242	798,220,242	-	1,468,338,909	1,468,338,909
Liquid Ammonia	-	193,256,516	193,256,516	-	387,549,880	387,549,880
Sulphuric Acid	-	-	-	-	-	-
Filler / Sand	-	16,704	16,704	-	4,444	4,444
<b>Total</b>	-	991,493,462	991,493,462	-	1,855,893,233	1,855,893,233

Note - 22.02: Packing Material Consumption

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
WPP Bags	-	18,722,726	18,722,726	-	35,193,453	35,193,453
Sewing Thread	122,517	-	122,517	324,181	-	324,181
Sewing Needle	24,600	-	24,600	38,428	-	38,428
Fuse String	-	-	-	5,200	-	5,200
<b>Total</b>	147,117	18,722,726	18,869,843	367,809	35,193,453	35,561,262

Note - 22.03: Spares and Accessories & Stores Consumption

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Machinery	1,510,660	3,117,535	4,628,195	497,486	381,463	878,949
Plant	3,306,277	2,496,357	5,802,634	2,132,200	2,923,615	5,055,815
Electrical	4,185,033	-	4,185,033	5,951,117	14,325	5,965,442
Instruments	11,498,798	-	11,498,798	1,504,201	-	1,504,201
Bagging	492	-	492	1,242	-	1,242
Others	1,059,660	-	1,059,660	1,548,456	-	1,548,456
Waste Cloth & Ganjee Cutting	42,698	-	42,698	59,001	-	59,001
Other Store Consumption	1,744,762	-	1,744,762	2,260,759	-	2,260,759
<b>Total</b>	23,348,380	5,613,892	28,962,272	13,954,462	3,319,403	17,273,865



Note - 22.04: Other Factory Overhead

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Begging, Stacking & Insertion	804,931	703,872	1,508,803	1,124,957	2,357,811	3,482,768
BCIC Crira sangsad	200,000	200,000	400,000	187,050	-	187,050
Contact labour	-	7,340,045	7,340,045	-	-	-
Carrying Charge	-	-	-	21,351	22,724	44,075
Compensatory Diet	366,480	2,321,130	2,687,610	1,731,210	609,930	2,341,140
Cultural & Ifter party	-	320,000	320,000	-	294,922	294,922
Donation & Subscription	10,000	-	10,000	-	-	-
Entertainment expenses	366,048	-	366,048	389,556	-	389,556
Fire & Safety	-	-	-	-	-	-
Games & Sports	-	375,000	375,000	-	124,282	124,282
Honorarium	1,033,349	-	1,033,349	1,106,310	350,000	1,456,310
Inventory adjustment	-	-	-	-	-	-
Laboratories Chemicals	516	7,020	7,536	-	9,172,400	9,172,400
License Renewal Fees	519,113	-	519,113	335,228	330,100	663,328
Lump breaking (Indirect material)	-	-	-	-	224,000	224,000
Other Fees	-	-	-	-	-	-
Other factory overhead	-	-	-	-	-	-
Printing & Stationery	235,923	-	235,923	19,999	-	19,999
Process Cleaning	389,580	1,469,665	1,859,245	265,704	-	265,704
Publicity & advertisement	687,868	-	687,868	854,444	1,554,058	2,408,502
Repair & Maintenance of vehicle	459,688	-	459,688	-	-	-
Repair & Maintenance (Civil)	-	-	-	-	-	-
Religious festival	97,910	120,725	218,635	209,190	-	209,190
Scholarship & Grants	36,000	54,980	90,980	-	61,568	61,568
Store & other consumable exp.	535	-	535	-	-	-
TA / DA	1,429,687	-	1,429,687	1,072,836	-	1,072,836
Telephone, Fax & Telex	141,555	-	141,555	11,400	-	11,400
Training Exp.	28,920	-	28,920	23,000	44,320	67,320
Uniform & Liveries	1,300,110	347,812	1,647,922	-	1,581,719	1,581,719
Vehicle Running Expense	-	518,472	518,472	-	668,240	668,240
Transport hire charge	-	817,730	817,730	604,592	-	604,592
<b>Total</b>	<b>8,105,213</b>	<b>14,596,451</b>	<b>22,701,664</b>	<b>7,954,827</b>	<b>17,396,074</b>	<b>25,350,901</b>



Note - 23.00: General & Administrative Expenses

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Contract Labor		20,326,280	20,326,280	7,940,549	10,777,471	18,718,020
Advertisement & Publicity	4,282,144	35,700	4,317,844	5,436,314		5,436,314
Audit fees	14,000	64,000	78,000	50,000	24,000	74,000
Board Meeting Expense	1,143,917		1,143,917	1,360,155		1,360,155
Depreciation	15,006,955	14,248,916	29,255,871	15,751,795	14,141,819	29,893,614
Domestic Gas Consumption		336,869	336,869			
Death Compensation		4,481,100	4,481,100		66,285	66,285
Grass & Jangale cutting	121,300	93,828	215,128	88,616	89,176	177,792
Entertainment Expense	439,258		439,258	486,945		486,945
Employees Club Expenses		406,652	406,652		376,525	376,525
Guest House Expense	442,670		442,670	305,712	3,540	309,252
Get-together / Picnic	402,256	164,500	566,756	481,153		481,153
General Admin Expenses	193,227		193,227	28,237		28,237
Honorarium & Reward	654,633	209,000	863,633	1,035,210		1,035,210
Insurance (Vehicle)	490,335	151,376	641,711	588,492	82,894	671,386
Legal & Professional Fees	79,500	68,250	147,750	102,650	19,200	121,850
Medical Expense	215,390	493,515	708,905	207,900	141,438	349,338
Mosque & Maktab	10,208		10,208			
News Paper & Periodicals	45,392	91,974	137,366	22,560	105,762	128,322
National Day Celebration	431,955		431,955	362,472		362,472
Officer's Club Expenses		466,000	466,000	130,961	324,815	455,776
Printing & Stationery	97,813	520,962	618,775	312,733	47,049	359,802
Postage & Telegram	37,278	33,745	71,023	49,777		49,777
Plantation Expense	93,485		93,485	61,400		61,400
Repair & Maintenance (Vehicle)	551,169	139,200	690,369	1,196,563	350,795	1,557,358
Repair & Maintenance (Civil)	741,710	3,435,651	4,177,361	3,627,963	1,392,270	5,020,233
Rent, Rates & Toll Tax	322,701		322,701		360,000	360,000
Ansar Salary	2,809,999	9,261,499	12,071,498	2,696,774	9,417,367	12,114,141
Telephone, Fax & Telex		92,905	92,905	77,206	46,597	123,803
Transport Hire Charge	556,574	261,155	817,729	127,430	677,198	804,628
Training Expense	127,200	28,800	156,000	296,164	15,550	311,714
TA / DA	2,336,874	64,995	2,401,869	2,113,429	68,627	2,182,056
TICI Levy		20,000,000	20,000,000	1,356,000	15,553,000	16,909,000
Uniform & Liveries	19,000	739,210	758,210	50,793	679,381	730,174
Vehicle Running Expense	269,651	507,652	777,303	656,548	339,585	996,133
Sweeping & cleaning	25,444	89,911	115,355	70,300	94,437	164,737
<b>Total</b>	<b>32,460,038</b>	<b>75,813,645</b>	<b>109,273,683</b>	<b>47,042,821</b>	<b>55,204,781</b>	<b>102,247,602</b>

Note - 24.00: Selling & Distribution Expenses

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Advertisement & Publicity	835,268		835,268	730,652		730,652
BSTI Marking fees	2,049	658,093	660,142			
Carriage & handling	19,940		19,940			
Contract Labor		1,355,085	1,355,085			
Printing & Stationery	134,813		134,813	178,715		178,715
Entertainment expenses	183,024		183,024	146,083		146,083
Loading and Unloading	1,030,083	945,803	1,975,886	1,465,362	2,760,583	4,225,945
Repairs & maintenance	15,107		15,107	18,050		18,050
Travelling & conveyance	238,281		238,281	214,567		214,567
Uniform & Liveries		126,527	126,527		121,721	121,721
<b>Total</b>	<b>2,458,565</b>	<b>3,085,508</b>	<b>5,544,073</b>	<b>2,733,429</b>	<b>2,882,304</b>	<b>5,635,733</b>

Note - 25.00: Financial Expenses

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Interest on Foreign Loan	103,150,600	99,691,791	202,842,391	253,201,125	103,375,873	356,576,998
Interest on Govt. Loan (ADP)	9,270,000		9,270,000	9,270,000		9,270,000
Bank Charge	17,484	370,523	388,007	403,649	11,577,695	11,981,344
Excise duty	475,070	1,809,500	2,284,500	555,000	1,773,500	2,328,500
<b>Total</b>	<b>112,913,084</b>	<b>101,871,814</b>	<b>214,784,898</b>	<b>263,429,774</b>	<b>114,727,068</b>	<b>380,156,842</b>



Note - 26.00: Other Income

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Bank Interest (STD and FDR A/C.)	120,085,710	337,976,893	458,062,603	119,519,948	385,726,758	505,246,706
Sale of Tender Schedule	343,350	16,500	359,850	866,110	-	866,110
Enlishment Fees	59,200	52,000	111,200	188,000	-	188,000
Forfeiture Account	329,001	25,000	354,001	55,000	3,072	58,072
Gas charge recovery	1,000	-	1,000	-	-	-
Fine, Compensation & Discount	446,972	-	446,972	-	353,538	353,538
Sale of Scrap	1,830,145	-	1,830,145	1,355,528	-	1,355,528
Liquidity Damage	96,075	1,062,833	1,158,908	89,326	239,750	329,076
Sale of Powder DAP	6,913,172	2,088,226	9,001,398	18,526	978	19,504
<b>Total</b>	<b>130,104,625</b>	<b>341,221,452</b>	<b>471,326,077</b>	<b>122,892,438</b>	<b>386,321,896</b>	<b>508,416,534</b>

Note - 27.00: Salary, Allowance & Wages

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Salary (Basic)	66,478,723	38,535,748	85,014,471	41,460,110	30,356,022	71,816,132
Dearness Allowance	-	-	-	850,617	1,410,512	2,261,129
House Rent Allowance	17,924,253	15,606,643	33,530,896	15,221,679	10,144,703	25,366,382
Festival Bonus	85,590	12,221,945	12,307,535	6,901,415	4,761,050	11,662,465
Washing Allowance	196,373	154,473	350,846	198,630	171,360	370,020
Conveyance Allowance	19,576	3,600	23,176	24,247	5,530	29,777
Medical Allowance	3,027,144	3,380,161	6,207,305	2,622,981	1,832,470	4,455,451
Tiffin Allowance	280,505	260,990	541,495	244,810	177,546	422,356
Shift Allowance	374,048	988,171	1,362,219	215,221	257,045	472,266
Charge Allowance	70,335	14,700	85,035	128,694	65,173	193,867
Carbon Subsidy	-	-	-	10	-	10
Over Time	6,451,012	13,158,886	19,609,898	10,564,957	5,697,024	14,261,981
Company P.F. Contribution	4,035,413	3,013,876	7,049,289	3,602,310	2,216,692	5,818,402
Incentive Bonus	-	-	-	-	18,764,000	18,764,000
Gratuity	10,062,136	37,500,771	47,562,907	6,532,900	16,605,010	23,137,910
Food & Conveyance	902,200	2,740,600	3,642,800	903,200	2,748,600	3,651,800
Lump Grant	-	4,883,742	4,883,742	2,097,122	4,531,908	6,629,030
Leave Pay	66,157	55,519	121,676	210,418	299,697	510,115
Educational Allowance	932,747	634,632	1,567,379	798,944	405,973	1,204,917
Noboborsho Allowance	578,654	869,634	1,448,288	307,566	654,334	961,700
Recreation allowance	15,200	-	15,200	138,200	345,770	483,970
Risk Allowance	178,141	758,841	936,982	-	-	-
Miscellaneous	3,943	-	3,943	4,800	200	5,000
<b>Total</b>	<b>91,680,150</b>	<b>134,582,972</b>	<b>226,263,122</b>	<b>93,028,631</b>	<b>99,450,049</b>	<b>192,478,680</b>

Note - 27.01: Allocation of Salary, Allowance & Wages

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Direct (44%)	40,339,266	59,216,508	99,555,774	40,932,597	43,758,021	84,690,618
Indirect (32%)	29,337,648	43,066,551	72,404,199	29,769,162	31,824,016	61,593,178
General & Administrative (22%)	20,169,633	29,608,254	49,777,887	20,466,299	21,879,011	42,345,310
Selling & Distribution (2%)	1,833,633	2,691,659	4,525,292	1,860,573	1,989,001	3,849,574
<b>Total</b>	<b>91,680,150</b>	<b>134,582,972</b>	<b>226,263,122</b>	<b>93,028,631</b>	<b>99,450,049</b>	<b>192,478,680</b>

Note - 28.00: Prior Year Adjustment

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Environment Licence Renewal Fees	-	-	-	-	-	-
DA on over time for 2012-13 of worker	-	-	-	-	-	-
Provision for Incentive Bonus	-	-	-	-	-	-
Incentive bonus	-	-	-	-	-	-
Spare & Accessories	-	-	-	-	-	-
Accumulated Profit/Loss	-	-	-	-	-	-
Death compensation	-	-	-	-	-	-
Salary Income tax	-	-	-	-	-	-
Dearness Allowance	-	-	-	-	-	-
Income from House Rent	-	-	-	-	-	-
Adjusted with Subsidy (2012-13)	-	-	-	-	-	-
Adjusted with Subsidy (2013-14)	-	-	-	-	-	-
Transfer from Plant-2	-	-	-	-	-	-
Provision for Natural Gas	-	-	-	-	-	-
Cash Purchase Clearing A/C	-	-	-	-	-	-
Provision for Club Expenses	-	-	-	-	-	-
Dearness Allowance	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Note - 29.00 Production & sales of DAP fertilizer in MT

Particulars	2018-2019			2017-2018		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Production capacity	264,000	264,000	528,000	264,000	264,000	528,000
Actual production during the year	-	24,002	24,002	-	53,666	53,666
Sales during the year	-	34,227.45	34,227.45	-	59,128.00	59,128.00

Note - 30.00 Number of employees

Particulars	Number	
	2018-2019	2017-2018
Factory Worker	161	141
Staff	57	73
Officers	84	90
Total	302	304



ANNEXURE-A

DAP FERTILIZER COMPANY LTD. (PLANT-1)  
CUFL, RANGADIA, CHATTOGRAM.  
SCHEDULE OF GOVT. EQUITY FOR THE YEAR ENDED 30 JUNE, 2019

Year	GO Order No. & Date	Loan	Development	CD & VAF	Total
1999-2000	No-Shim/Dev-2/FR-11(BCIC)/99/424 Date 29/06/2000		200,000	-	200,000
2000-2001	No-Shim/Dev-2/FR-11(BCIC)/99/497 Date 23/10/2000		320,000,000	-	320,000,000
2003-2004	No-Shim/Pau/CISPR-1/DAP-1/33/2004/82 Date 03/06/2004		64,800,000	-	64,800,000
2004-2005	No-Shim/Pau/Pari-1//DAP-1/33/2004/136/1(7) Date 27/09/2004		23,100,000	-	23,100,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/120/1(7) Date 07/06/2005		219,000,000	-	219,000,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/25/1(7) Date 01/02/2005		95,400,000	-	95,400,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/168 Date 14/12/2004		-	21,450,000	21,450,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/28/1(6) Date 02/02/2005		-	26,550,000	26,550,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/103(6) Date 21/05/2005		-	52,000,000	52,000,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/121/1(6) Date 07/06/2005		-	25,000,000	25,000,000
2005-2006	No-Shim/Pau/Pari-1//DAP-1/33/2004/3/1(7) Date 03/01/2006		201,250,000	-	201,250,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/92/1(9) Date 28/05/2006		100,625,000	-	100,625,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/109/1(9) Date 13/06/2006		100,625,000	-	100,625,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/265 Date 07/12/2005		-	23,750,000	23,750,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/ Date 13/06/06		-	23,750,000	23,750,000
2006-2007	No-Shim/Pau/Pari-1/DAP-1/Artha abamukti/6/2006/172/1(8) Date 06/09/06		321,450,000	-	321,450,000
2007-2008	No - CAO/Shulpa/ Nirikkha/107 - Excess Fund Refund		(50,000)	-	(50,000)
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08		61,800,000	-	61,800,000
	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08		61,800,000	-	61,800,000
	ADP Fund Refund		(35,300,000)	-	(35,300,000)
2009-2010	ADP Fund Refund		(284,800,000)	-	(284,800,000)
2018-2019	Foreign Loan convert to Equity as per S.L.A., Dated: 05.08.2018	2,246,397,327			2,246,397,327
	<b>TOTAL</b>	<b>2,246,397,327</b>	<b>1,249,900,000</b>	<b>172,500,000</b>	<b>3,668,797,327</b>



DAP FERTILIZER COMPANY LTD. (PLANT-2)  
CUFL, RANGADIA, CHATTOGRAM.  
SCHEDULE OF GOVT. EQUITY FOR THE YEAR ENDED 30 JUNE, 2019

Year	GO Order No & Date:	Amount in Taka		
		Development	CD & VAT	Total
2001-02 & 2002-03	No-Shim/Dev-2/FR-11(BCIC)/199/709 Date: 24/06/2001	600,000,000	-	600,000,000
2003-2004	No-Shim/Pau/Sispan-1/DAP-2/34/2004/83 Date: 03/06/2004	24,700,000	-	24,700,000
2004-2005	No-Shim/Pau/Pari-1//DAP-2/34/2004/137/1(7) Date: 27/09/04	11,950,000	-	11,950,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/24/7 Date: 01/02/05	48,950,000	-	48,950,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/115(7) Date: 07/06/05	36,800,000	-	36,800,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/169 Date: 14/12/04	-	21,450,000	21,450,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/27 Date: 02/02/05	-	45,075,000	45,075,000
2005-2006	No-Shim/Pau/Pari-1//DAP-2/34/2004/ Date: 21/05/05	-	114,075,000	114,075,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/269/1/7 Date: 12/12/06	148,300,000	-	148,300,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/82/1(9) Date: 23/05/06	74,150,000	-	74,150,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/110/1(9) Date: 13/06/06	53,050,000	-	53,050,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/226 Date: 07/12/05	-	26,700,000	26,700,000
2006-2007	No-Shim/Pau/Pari-1//DAP-2/34/2004/112/1(9) Date: 13/06/06	-	26,700,000	26,700,000
2007-2008	wkg/cD/cwi-1/wWGwc-2/A. © Aegyw <sup>3</sup> /7/2006/90 Date: 04/06/2008	-	43,300,000	43,300,000
	wkg/cD/cwi-1/wWGwc-2/34/2004(Ask-1) 95 Date: 03/06/2008	335,600,000	21,100,000	335,600,000
	<b>TOTAL</b>	<b>1,333,500,000</b>	<b>298,400,000</b>	<b>1,631,900,000</b>



DAP FERTILIZER CO.LTD (PLANT-1)  
 BANGADIA, CHATTOGRAM  
 SCHEDULE OF FOREIGN LOAN

Financial Year	Particulars	Date of Payment	Milestone Portion/Principle (RMGB Year)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2011-2012	Interest Subsidized Preferential Loan (ISP)-China	20/08/2011	50,000,000	7.1295	356,475,000	-	-	356,475,000
	Interest					10,917,047		10,917,047
	Sub Total		50,000,000		356,475,000	10,917,047		367,392,047
2012-2013	Interest					12,649,911		12,649,911
	Sub Total					12,649,911		12,649,911
2013-2014	Interest					12,649,911		12,649,911
	Sub Total					12,649,911		12,649,911
2014-2015	2nd Installment	31/12/2014	150,000,000	7.4881	1,078,215,000			1,078,215,000
	Interest					31,728,326		31,728,326
	Sub Total		150,000,000		1,078,215,000	31,728,326		1,109,943,326
2017-2018	Interest			10.0480		90,432,000		90,432,000
	Exchange Fluctuation Loss			10.0480			229,600,000	229,600,000
	Sub Total					90,432,000	229,600,000	320,032,000
2018-2019	Interest			10.1102		90,990,000		90,990,000
	Exchange Fluctuation Loss			10.1102			12,400,000	12,400,000
	Sub Total					90,990,000	12,400,000	103,390,000
2019-2010	Interest			10.1600		92,340,000		92,340,000
	Exchange Fluctuation Loss			10.1600			30,000,000	30,000,000
	Sub Total					92,340,000	30,000,000	122,340,000
2010-2011	Interest					103,171,500		103,171,500
	Exchange Fluctuation Loss						240,200,000	240,200,000
	Sub Total					103,171,500	240,200,000	343,371,500
2011-2012	Interest					114,678,200		114,678,200
	Exchange Fluctuation Loss						35,260,000	35,260,000
	Sub Total					114,678,200	35,260,000	150,938,200
2012-2013	Interest					116,080,200		116,080,200
	Exchange Fluctuation Loss						35,600,000	35,600,000
	Sub Total					116,080,200	35,600,000	151,680,200
2013-2014	Interest					114,519,600		114,519,600
	Exchange Fluctuation Gain						(34,680,000)	(34,680,000)
	Sub Total					114,519,600	(34,680,000)	79,839,600
2014-2015	Interest					114,519,600		114,519,600
	Exchange Fluctuation Loss						3,660,000	3,660,000
	Sub Total					114,519,600	3,660,000	118,179,600
2015-2016	Interest					107,897,400		107,897,400
	Exchange Fluctuation Gain						(150,220,000)	(150,220,000)
	Sub Total					107,897,400	(150,220,000)	(42,322,600)
2016-2017	Interest					109,114,200		109,114,200
	Exchange Fluctuation Loss						27,040,000	27,040,000
	Sub Total					109,114,200	27,040,000	136,154,200
2017-2018	Interest					114,995,700		114,995,700
	Exchange Fluctuation Loss						129,900,000	129,900,000
	Sub Total					114,995,700	129,900,000	244,895,700
2018-2019	Interest					13,434,270		13,434,270
	Exchange Fluctuation Loss						(9,493,664)	(9,493,664)
	Transfer to Equity		(175,866,638)		(1,319,540,348)		(927,056,939)	(2,266,397,327)
	Sub Total		(175,866,638)		(1,319,540,348)	13,434,270	(936,350,603)	(2,262,656,221)
	Loan wise Total (a)		34,133,362		115,349,612	1,245,687,665	(161,490,603)	1,203,348,674



Financial Year	Particulars	Date of Payment	Milestone Payments/Principle (RMB Yuan)	Exchange Rate	Milestone Payments/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Losses/(Gain) (In Taka)	Total in Taka
Chinese Govt. Concessional Loan (CCCL)-China								
2005-2006	1st Installment	05/10/05	50,000,000	7.6987	384,945,000	-	-	384,945,000
	2nd Installment	05/10/05	50,000,000	7.6989	384,945,000	-	-	384,945,000
	3rd Installment	05/10/05	45,000,000	7.6989	346,450,500	-	-	346,450,500
	4th Installment	05/10/05	40,000,000	7.6989	307,956,000	-	-	307,956,000
	Interest	30/03/06	30,000,000	7.6989	230,967,000	72,687,495	-	230,967,000
	Sub Total		215,000,000		1,655,283,500	72,687,495	-	1,655,283,500
2006-2007	6th Installment	07/09/06	20,000,000	8.4400	168,800,000	72,687,495	1,727,870,995	1,727,870,995
	7th Installment	13/10/06	1,100,000	8.4400	9,297,400	-	-	9,297,400
	Interest (1st Dec 06 to 30 June 07)		-	-	-	68,837,672	613,253,234	68,837,672
	Exchange Fluctuation Loss		-	-	-	192,854,563	182,854,563	182,854,563
	Sub Total		21,100,000		178,097,400	171,682,233	613,253,234	613,253,234
2007-2008	Interest		-	8.9000	-	106,755,688	-	106,755,688
	Exchange Fluctuation Loss		-	8.9000	-	271,044,633	271,044,633	271,044,633
	Sub Total		-		-	106,755,688	271,044,633	377,800,331
2008-2009	Interest		-	10.1100	-	107,414,621	-	107,414,621
	Exchange Fluctuation Loss		-	10.1100	-	14,638,299	14,638,299	14,638,299
	Sub Total		-		-	107,414,621	14,638,299	122,052,920
2009-2010	Interest		-	10.2600	-	109,008,107	-	109,008,107
	Exchange Fluctuation Loss		-	10.2600	-	35,415,239	35,415,239	35,415,239
	Sub Total		-		-	109,008,107	35,415,239	144,423,346
2010-2011	Interest		-	-	-	121,798,799	-	121,798,799
	Exchange Fluctuation Loss		-	-	-	284,146,291	284,146,291	284,146,291
	Sub Total		-		-	121,798,799	284,146,291	405,945,090
2011-2012	Interest		-	11.7108	-	135,132,429	-	135,132,429
	Exchange Fluctuation Loss		-	11.7108	-	296,614,435	296,614,435	296,614,435
	Sub Total		-		-	135,132,429	296,614,435	431,746,864
2012-2013	Interest		-	-	-	137,033,602	-	137,033,602
	Exchange Fluctuation Loss		-	-	-	42,026,084	42,026,084	42,026,084
	Sub Total		-		-	137,033,602	42,026,084	179,059,686
2013-2014	Interest		-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Gain		-	-	-	40,940,077	40,940,077	40,940,077
	Sub Total		-		-	135,191,302	40,940,077	94,251,285
2014-2015	Interest		-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Loss		-	-	-	3,612,335	3,612,335	3,612,335
	Sub Total		-		-	135,191,302	3,612,335	138,803,637
2015-2016	Interest		-	-	-	127,075,742	-	127,075,742
	Exchange Fluctuation Gain		-	-	-	177,335,909	177,335,909	177,335,909
	Sub Total		-		-	127,075,742	177,335,909	49,260,167
2016-2017	Interest		-	-	-	125,810,184	-	125,810,184
	Exchange Fluctuation Loss		-	-	-	31,920,936	31,920,936	31,920,936
	Sub Total		-		-	125,810,184	31,920,936	157,731,120
2017-2018	Principle addition		3,560,000	-	30,000,000	-	-	30,000,000
	Interest		-	-	-	138,241,425	-	138,241,425
	Exchange Fluctuation Loss		-	-	-	194,151,546	194,151,546	194,151,546
	Payment		(34,249,250)	-	(435,481,684)	(324,284,117)	(324,284,117)	(759,765,811)
	Sub Total		(34,249,250)		(435,481,684)	(324,284,117)	(324,284,117)	(759,765,811)
2018-2019	Interest		(54,884,316)	-	(605,381,694)	(38,216,330)	(38,216,330)	(605,381,694)
	Exchange Fluctuation Loss		-	-	-	89,716,330	89,716,330	89,716,330
	Payment		(83,362,345)	-	(686,650,155)	(409,617,542)	(409,617,542)	(686,650,155)
	Sub Total		(83,362,345)		(686,650,155)	(409,617,542)	(409,617,542)	(686,650,155)
	Loan wise Total (a)		96,235,075	-	787,796,818	1,715,975,085	747,887,294	3,251,767,161
	Grand Total (a+b)		130,348,437	-	903,146,430	2,965,554,914	586,106,691	4,455,108,075



DAP FERTILIZER CO. LTD (P) SANS - 2  
 CULI, BANGKADA, CHITTAGONG.  
 SCHEDULE OF FOREIGN LOAN

Financial Year	Particulars	Date of Payment	Principle				Total (In Taka)	Each. Rate	Principle				Total (In Taka)	Each. Pbc. Term/Guar. In Taka	Total in Taka
			Milestone Payments (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Taka)			Milestone Payments (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)			
<b>Japan Bank for International Co-Operation (JBIC) Loan</b>															
2005-2006	<b>Milestone Portion:</b>														
	1st Installment	20/12/05	187,000,000	-	-	187,000,000	0.5528	103,336,291	-	-	103,336,291	-	-	-	203,336,300
	2nd Installment	20/12/05	376,000,000	-	-	376,000,000	0.5528	207,777,600	-	-	207,777,600	-	-	-	207,777,600
	3rd Installment	20/12/05	564,000,000	-	-	564,000,000	0.5528	302,222,800	-	-	302,222,800	-	-	-	302,222,800
	<b>Sub Total</b>		1,127,000,000	-	-	1,127,000,000		613,336,691	-	-	613,336,691	-	-	-	613,336,691
2006-2005	<b>Milestone Portion:</b>														
	4th Installment	11/11/04	376,000,000	-	-	376,000,000	0.5445	213,756,000	-	-	213,756,000	-	-	-	213,756,000
	5th Installment	07/02/05	376,000,000	-	-	376,000,000	0.6195	229,548,000	-	-	229,548,000	-	-	-	229,548,000
	6th Installment	07/02/05	376,000,000	-	-	376,000,000	0.6195	229,548,000	-	-	229,548,000	-	-	-	229,548,000
	<b>Supply Portion:</b>														
	1st Installment	12/11/04	-	94,000,000	-	94,000,000	0.5885	-	55,039,000	-	-	55,039,000	-	-	55,039,000
	2nd Installment	07/02/05	-	11,000,000	-	11,000,000	0.6105	-	6,715,500	-	-	6,715,500	-	-	6,715,500
	3rd Installment	07/02/05	-	121,000,000	-	121,000,000	0.6185	-	73,870,500	-	-	73,870,500	-	-	73,870,500
	4th Installment	26/09/05	-	263,000,000	-	263,000,000	0.5985	-	157,542,500	-	-	157,542,500	-	-	157,542,500
	5th Installment	31/03/05	-	96,000,000	-	96,000,000	0.5938	-	55,036,800	-	-	55,036,800	-	-	55,036,800
<b>Interest Portion:</b>															
1st Installment	08/07/04	-	-	45,481	45,481	0.2000	-	-	248,310	-	-	248,310	-	-	248,310
2nd Installment	08/07/04	-	-	9,134,537	9,134,537	0.2000	-	-	5,024,006	-	-	5,024,006	-	-	5,024,006
3rd Installment	11/01/05	-	-	35,983,200	35,983,200	0.4813	-	-	6,384,635	-	-	6,384,635	-	-	6,384,635
	<b>Sub Total</b>		3,126,000,000	3,087,000,000	20,369,207	2,233,369,207		672,852,000	646,664,300	11,654,941	1,331,173,341	-	-	1,331,173,341	
<b>3006-2008</b>															
<b>Milestone Portion:</b>															
7th Installment	11/07/05	-	376,000,000	-	376,000,000	0.9823	376,000,000	218,044,800	-	-	218,044,800	-	-	218,044,800	
8th Installment	28/03/05	-	376,000,000	-	376,000,000	0.2795	376,000,000	218,388,000	-	-	218,388,000	-	-	218,388,000	
9th Installment	28/10/05	-	113,000,000	-	113,000,000	0.5795	113,000,000	63,071,500	-	-	63,071,500	-	-	63,071,500	
	<b>Sub Total</b>		865,000,000	-	865,000,000		865,000,000	500,000,000	-	-	500,000,000	-	-	500,000,000	
<b>Supply Portion:</b>															
10th Installment	05/08/05	-	225,000,000	-	225,000,000	0.5945	135,000,000	80,960,000	-	-	80,960,000	-	-	80,960,000	
11th Installment	20/08/05	-	267,000,000	-	267,000,000	0.5967	160,200,000	98,520,000	-	-	98,520,000	-	-	98,520,000	
12th Installment	09/09/05	-	485,000,000	-	485,000,000	0.6061	291,000,000	176,600,000	-	-	176,600,000	-	-	176,600,000	
13th Installment	22/12/05	-	226,000,000	-	226,000,000	0.5716	135,600,000	83,520,000	-	-	83,520,000	-	-	83,520,000	
14th Installment	20/02/06	-	211,000,000	-	211,000,000	0.5968	126,600,000	78,480,000	-	-	78,480,000	-	-	78,480,000	
15th Installment	20/07/06	-	183,000,000	-	183,000,000	0.5848	108,000,000	65,880,000	-	-	65,880,000	-	-	65,880,000	
16th Installment	15/03/06	-	73,000,000	-	73,000,000	0.6014	43,800,000	26,880,000	-	-	26,880,000	-	-	26,880,000	
17th Installment	15/03/06	-	165,000,000	-	165,000,000	0.6014	99,000,000	60,480,000	-	-	60,480,000	-	-	60,480,000	
18th Installment	31/05/06	-	38,000,000	-	38,000,000	0.6348	22,800,000	14,160,000	-	-	14,160,000	-	-	14,160,000	
19th Installment	11/05/06	-	73,000,000	-	73,000,000	0.6348	43,800,000	26,880,000	-	-	26,880,000	-	-	26,880,000	
20th Installment	11/05/06	-	88,000,000	-	88,000,000	0.6348	52,800,000	32,480,000	-	-	32,480,000	-	-	32,480,000	
	<b>Sub Total</b>		25,000,000	-	25,000,000	0.6286	15,000,000	9,375,000	-	-	9,375,000	-	-	9,375,000	
	<b>Total</b>		15,215,000	-	15,215,000		15,215,000	9,375,000	-	-	9,375,000	-	-	9,375,000	





ANNEXURE-E

DAP FERTILIZER COMPANY LTD. (PLANT-1)  
CUFL, RANGADIA, CHATTOGRAM.  
SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED JUNE 30, 2019

YEAR	GO Order No & Date	Principal	Interest	Total Loan
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/109 Date 10/11/08	92,700,000	-	92,700,000
2009-2010	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08	92,700,000	-	92,700,000
2010-2011	Interest for 2008-2009 & 2009-2010	-	15,450,000	15,450,000
2011-2012	Interest	-	9,270,000	9,270,000
2012-2013	Interest	-	9,270,000	9,270,000
2013-2014	Interest	-	9,270,000	9,270,000
2014-2015	Interest	-	9,270,000	9,270,000
2015-2016	Interest	-	9,270,000	9,270,000
2016-2017	Interest	-	9,270,000	9,270,000
2017-2018	Interest	-	9,270,000	9,270,000
2018-2019	Interest	-	9,270,000	9,270,000
<b>Total</b>		<b>185,400,000</b>	<b>98,880,000</b>	<b>284,280,000</b>



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM.  
ANNEXURE-F  
SCHEDULE OF ADVANCE TO SUPPLIER FOR THE YEAR ENDED JUNE 30, 2019

SL #	Name of Suppliers	Taka
01	M/S. Estern cable Ltd.	2,664,079
02	M/S. Linde Bangladesh Ltd.	251,490
03	M/S. Bangladesh Telecom co. Ltd.	30,514
04	M/S. Jamuna Oil Company Ltd.	1,271,760
05	M/S. Cable shilpo Ltd.	731,190
06	Director, BRTC, BUET (Safety audit)	2,127,500
07	M/S Joy Kali Mistanno Vander	113,270
Total		7,189,803



DAP FERTILIZER COMPANY LTD.  
CUPL, RANGADIA, CHATTOGRAM.

SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED JUNE 30, 2019

Sl No	Contrat No. & Date	L/C No.	B/E No. & Date	Total Assessed Amount for VAT & Duty,	Year	Amount in Taka	
						Amount of AIT	Total AIT
1	CT-140(F) Dated. 26/02/06	33006990029 Date: 05/03/06 SBL, Local Office, Motijheel C/A,Dhaka.	C-107545 Date: 05/03/06	13,156,672.81	2006-07	5,628,323.130	5,628,323
2	CT-140(F) Dated. 26/02/06	33006990029 Date: 05/03/06 SBL, Local Office, Motijheel C/A,Dhaka.	C-124437 Date: 18/04/07	10,746,859.40	2006-07	4,597,386.910	4,597,387
3	CT-141(F) Dated. 09/03/06	9306020707 Date: 05/03/06 JBL, Local Office, Dhaka.	C-168409 Date: 22/05/06	13,968,161.07	2006-07	5,975,483.880	5,975,484
4	CT-141(F) Dated. 09/03/07	9306020964 JBL, Local Offic,Dhaka.	C-104090 Date: 30/03/06	21,996,287.19	2006-07	9,409,976.340	9,409,976
5	CT-170(F)/935 Dated. 18/10/06	9306022843 Date: 05/11/06 SBL, Local Office, Dhaka.	C-52525 Date: 13/02/07	18,562,298.73	2006-07	7,940,890.370	7,940,890
6	CT-170(F)/935 Dated. 18/10/06	9306022843 Date: 05/11/06 JBL, Local Office, Dhaka.	C-1369 Date: 04/01/07	17,977,791.00	2006-07	7,690,833.590	7,690,834
7	CT-170(F)- A/936 Dated.	9306022846 Date: 05/11/06 JBL, Local Office, Dhaka.	C-73683 Date: 01/03/07	18,685,026.21	2006-07	7,993,394.100	7,993,394
8	CT-170(F)- A/936 Dated. 18/10/06	9306022846 Date: 05/11/06 JBL, Local Office, Dhaka.	C-100062 Date: 22/03/07	17,476,157.60	2006-07	7,476,231.060	7,476,231
9	CT-210(F)- Dated. 18/10/06	00930702007 Date: 07/08/07 JBL, Local Office, Dhaka.	C-256793 Date: 03/09/07	7,125,461.16	2007-08	7,080,521.65	7,080,522
10	CT-211(F)- Dated. 30/07/07	00930702008 Date: 14/08/07 JBL, Local Office, Dhaka.	C-269069 Date: 04/10/07	8,009,316.66	2007-08	7,859,943.980	7,859,944
11	CT-232(F)- Dated. 04/10/07	009307011843 Date: 09/10/07 JBL, Local Office, Dhaka.	C-279653 Date: 04/11/07	7,935,216.70	2007-08	7,885,247.660	7,885,248
12	CT-233(F)- Dated. 04/10/07	009307011882 Date: 24/10/07 JBL, Local Office, Dhaka.	C-296522 Date:12/12/07	7,717,018.94	2007-08	7,668,405.160	7,668,405
13	CT-04(F)- Dated. 10/11/07	009307022108 Date: 02/12/07	C-11584 Date:31/01/08	7,741,202.88	2007-08	7,692,438.890	7,692,439
14	CT-266(F)- Dated. 02/03/08	009308010402 Date: 03/03/08	C-30136 Date:24/03/08	15,245,856.360	2007-08	15,150,479.620	15,150,480
15	CT-70(F) 1st lot. Dated. 16.09.17	0000011317010060 Date: 18/09/17	IJC/AQ/138/2017 28.10.17		2017-18	14,112,240.190	14,112,240
16	CT-70(F) 2nd lot. 16.09.17	0000011317010060 Date: 18/09/17	C-1494763 28/11/2017		2017-18	11,556,328.300	11,556,328
17	CT-70(F) 3rd lot. 16.09.17	0000011317010060 Date: 18/09/17	C-3427 01/01/2018		2017-18	11,746,257.560	11,746,258
18	CT-78(F) 1st lot. 14.05.18	0000011318010038 Date: 15/05/18	C-909573 20/06/2018		2017-18	15,878,929.650	15,878,930
19	CT-79(F) 07.05.18	0000011318010037 Date: 13/05/18	C-881747 10/06/2018		2017-18	14,298,204.570	14,298,205
Total Balance transfer to Annexure G-1				186,343,326.71	-	177,641,516.41	177,641,516



DAP FERTILIZER COMPANY LTD,  
CUFL, RANGADIA, CHATTOGRAM.  
SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED JUNE 30, 2019

SL No	Contrat No. & Date	I/C No.	B/E No. & Date	Total Asses Amount for VAT & Duty,	Year	Amount of AIT	Total AIT
Total Balance transfer from Annexure G							177,641,516
20	CT-78(F) 2nd lot 14/05/2018	0000011318010038 15/05/2018	C-1165612 05/08/2018		2018-19	15,196,724.050	15,196,724
21	CT-83 (F) 25/10/2018	0000011318010077 29/11/2018	C-144422 23/01/2019	-	2018-19	17,281,993.090	17,281,993
22	CT-84 (F) 01/11/2018	0000011318010073 13/11/2018	C-1881941 24/12/2018		2018-19	18,956,593.100	18,956,593
23	CT-74 (F) 13/02/2018	0000011318010024 21/03/2019	C-1263888 26/08/2018		2018-19	73,391.550	73,392
24	CT-76 (F) 04/03/2018	0000080118010245 19/03/2019	C-1523128 20/10/2018		2018-19	58,137.750	58,138
25	CT-81 (F) 09/07/2018	0000011318010055 02/08/2019	C-494566 19/05/2019		2018-19	200,972.940	200,973
26	CT-88 (F) 06/01/2019	0000011319010005 30/01/2019	C-691276 25/04/2019		2018-19	21,923.060	21,923
27	Less, Turnover tax adjustment				2016-17	(24,149,830)	(24,149,830)
28	Less, Turnover tax adjustment				2017-18	(21,245,678)	(21,245,678)
Total						6,394,227.54	184,035,744



**DAP Fertilizer Co. Ltd.**  
Rongasdia, Chattogram

**Schedule of Subsidy Receivable from Government as on June 30, 2019**

Financial Year	Total Subsidy Receivable				Total Subsidy Received				Total Balance Subsidy Receivable				Cumulative Total
	Plant-1		Plant-2		Plant-1		Plant-2		Plant-1		Plant-2		
	Plant-1	Plant-2	Total	Cumulative Total	Plant-1	Plant-2	Total	Cumulative Total	Plant-1	Plant-2	Total		
2006-2007	483,488,000	86,598,000	570,086,000	570,086,000	862,788,000	86,598,000	949,386,000	-	483,488,000	86,598,000	570,086,000	570,086,000	
2007-2008	909,605,070	72,289,930	981,895,000	1,551,981,000	862,788,000	86,598,000	949,386,000	949,386,000	46,817,070	(14,308,070)	32,509,000	602,595,000	
2008-2009	1,739,283,685	1,163,217,128	2,902,500,813	4,454,481,813	275,397,470	37,541,530	312,939,000	1,262,325,000	1,463,886,215	1,125,675,598	2,589,561,813	3,192,156,813	
2009-2010	-	-	-	4,454,481,813	500,000,000	-	500,000,000	1,762,325,000	(500,000,000)	-	(500,000,000)	2,692,156,813	
2010-2011	-	-	-	4,454,481,813	750,000,000	-	750,000,000	2,512,325,000	(750,000,000)	-	(750,000,000)	1,942,156,813	
2011-2012	7,978,485,115	(1,197,965,528)	6,780,519,587	11,235,001,400	4,500,000,000	-	4,500,000,000	7,012,325,000	3,478,485,115	(1,197,965,528)	2,280,519,587	4,222,676,400	
2012-2013	1,222,094,653	1,333,272,568	2,555,367,221	13,790,368,621	3,994,100,000	-	3,994,100,000	11,006,425,000	(2,772,005,347)	1,333,272,568	(1,438,732,779)	2,783,943,621	
2013-2014	1,427,604,967	1,081,634,412	2,509,239,379	16,299,608,000	3,737,869,588	1,081,634,412	4,819,504,000	15,825,949,000	(2,310,284,621)	-	(2,310,284,621)	473,659,000	
2014-2015	1,043,287,465	1,241,492,412	2,284,779,877	18,584,387,877	1,246,152,812	1,137,679,188	2,383,832,000	18,209,781,000	(202,665,347)	103,813,234	(99,052,123)	374,606,877	
2015-2016	2,563,218,788	1,004,175,704	3,567,394,492	22,151,782,369	2,179,029,011	959,676,966	3,138,705,977	21,348,486,877	384,189,777	44,498,838	428,688,615	803,295,452	
2016-2017	1,087,682,888	991,942,523	2,079,625,411	24,231,407,480	1,579,793,698	700,105,817	2,279,899,425	23,628,386,302	(492,111,020)	291,836,706	(200,274,314)	603,021,178	
2017-2018	658,613,599	1,013,972,234	1,672,585,834	25,903,993,304	639,759,158	1,381,091,370	2,020,850,528	25,649,216,830	18,874,432	(367,119,136)	(348,244,704)	254,776,474	
2018-2019	459,601,848	928,943,354	1,388,545,202	27,292,538,506	537,501,455	772,070,461	1,259,571,916	26,906,788,946	(77,899,607)	206,872,893	128,973,286	383,749,760	

Amount in Taka



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM.  
SCHEDULE OF DEDUCTION & WITHHOLDING  
FOR THE YEAR ENDED JUNE 30, 2019

Amount in Taka

Particulars	PLANT-1			
	Opening Balance as on 01.07.2018	Addition During the Period	Payments/ transfer during the year	Closing Balance as on 30.06.2019
Security Deposit (SD)	5,755,444	1,647,770	578,599	6,824,615
Income Tax(Ded. at Source)	437,388	3,956,362	4,392,750	1,200
VAT (Deducted from Party)	1,184,946	8,674,622	9,858,928	640
Sundry Deposits	573,244			573,244
Welfare Fund(Deducted from Party)	145,343	47,911	5,000	188,254
Ded. For Insurance recovery from party	3,522,711			3,522,711
Govt. Fund clearing	1,113,265,480	-	474	1,113,265,006
Other Deduction-1	138,136			138,136
Deduction of DAPFCL PF Loan	1,009,823	706,907	757,831	958,899
Other Project P.F. Loan	(121,356)	441,118	319,762	-
Other Project W.F. Loan	192,065		17,000	175,065
Recovery Of H.O. welfare loan	1,933			1,933
H.O.M.C Loan	-	195,706	185,500	10,206
H.O.H.B Loan	373,801	1,443,300	1,376,100	441,001
Union Subscription	3,589	25,220	25,240	3,569
Employee's Club Subscription	21,226	15,670	14,430	22,466
Officers Association Subscription	26,286	36,010	35,080	27,216
DAPFCL WF Fund	146,299	21,280		167,579
DAPFCL Mosque Fund	2,600			2,600
Chemical Society		12,800	12,800	-
Engg. Association	-	5,600	5,600	-
Diploma Association	6,926	19,200	19,800	6,326
Transport Charge		32,679	32,679	-
Revenue Stamp	95,160	205,620	300,780	-
DAPFCL Haj Scheme/T.Jatra	11,000			11,000
Water Charge	14,008	22,865	26,000	10,873
Electric Charge	-	77,841	77,841	-
Gas Charge	-	497,791	497,791	-
HR Expenses	-	2,473,549	2,473,549	-
Dish Antennas	9,110	89,760	90,480	8,390
Material Loan	(2,578)			(2,578)
CPPF Loan	12,505			12,505
DAPFCL WF Loan	387,549	912,719	989,657	310,611
Ladies Club Sub	9,600			9,600
Ded. of other Pro. Salary Adv.	158,629			158,629
Ded. of other Pro. Wages Adv.	740			740
Donation	7,880			7,880
Recovery Of DAPFCL H.B Loan	45,279	25,320	9,472	61,127
Recovery Of other project H.B Loan	1,990			1,990
Other Deduction-2	269,046	2,310		271,356
DAPFCL PF Trust	1,114,831			1,114,831
Other Project P.F.	6,294,756	8,349,374	6,963,445	7,680,685
DAPFCL Gratuity Fund	7,002			7,002
Festival Bonus	900			900
Incentive Bonus	-	12,802,331	12,802,331	-
TA/DA Expenses	8,016			8,016
Medical Expenses	27,730			27,730
House rent expenses	6,138			6,138
Salary Income Tax	894,407	649,612	1,101,585	442,436
Profit Participation Fund (WPF)	18,450	4,000		22,450
BCIC Gratuity Fund	-			-
Recovery of Oth. Pro. Pur. Advance	8,000			8,000
Recovery of Purchase Advances		5,000		5,000
<b>Total</b>	<b>1,136,086,232</b>	<b>43,406,247</b>	<b>42,970,502</b>	<b>1,136,515,977</b>



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM.  
SCHEDULE OF DEDUCTION & WITHHOLDING  
FOR THE YEAR ENDED JUNE 30, 2019

Particulars	PLANT-2			
	Opening Balance as on 01.07.2018	Addition During the Period	Payment/ transfer during the year	Closing Balance as on 30.06.2019
Security Deposit (SD)	284,728	3,577,550	3,157,018	705,260
IT Deduction from Party	-	5,879,906	5,487,900	392,006
VAT (Deducted from Party)	-	10,976,278	9,750,191	1,226,087
Sundry deposit	109,066	-	-	109,066
Ded. For Welfare Fund	130,102	238,592	-	368,694
Deduction of DAPPCL PF Loan	22,672	709,152	731,824	-
Deduction of H.O PF Loan	700	-	-	700
Other Project P.F. Loan	-	267,156	267,156	-
H.O.M.C. Loan	172,285	68,500	104,000	136,785
Recovery of H.O. HB Loan	101,246	562,900	643,200	20,946
Union Subscription	-	22,220	22,220	-
Employee's Club Subscription	-	12,640	12,640	-
Officers' Association Subs.	-	42,140	42,140	-
DAPPCL WF Fund	31,970	16,430	10	48,390
Chemical Society	1,800	14,600	14,400	2,000
Engg. Association	(2,900)	6,300	3,400	-
Diploma Association	-	17,700	17,700	-
Transport Charge	-	13,250	13,250	-
Revenue Stamp	151,700	49,400	164,140	36,960
DAPPCL Haj Scheme/T Intra	300	-	-	300
Water Charge	8,765	7,057	-	15,822
Electric Charge	-	43,041	2,031	41,010
Gas Charge	-	479,496	291,683	187,813
HR Expenses	-	1,920,041	477,502	1,442,539
Dish Antenna	-	67,320	67,320	-
CPPF Loan	304	-	-	304
DAPPCL W.F Loan	-	632,481	632,481	-
Ladies Club Sub.	5,470	-	-	5,470
Ded. Of other Pro. Salary Adv.	68,251	-	-	68,251
Other Pro. Wages Adv.	18,000	-	-	18,000
Furniture Charge	48	-	-	48
Donation	16,700	-	-	16,700
Recovery Of DAPPCL H.B Loan	193,471	-	-	193,471
Recovery Of other project H.B Loan	43,241	39,310	-	82,551
Other Deduction from Salary	143,388	480	-	143,868
DAPPCL PF Trust	275,002	-	-	275,002
Other Project P.F	1,808,402	7,775,467	9,583,669	-
Festival Bonus	2,000	-	-	2,000
Incentive Bonus	19,178,358	-	15,565,516	3,612,842
TA/DA Adv.	4,908	-	-	4,908
Wages Advance	544	-	-	544
House rent expenses	10,160	-	-	10,160
Salary income tax	-	438,469	302,185	136,284
Profit Participation Fund (WPF)	27,950	-	-	27,950
Recovery of Other Pro. Par. Adv.	4,000	-	-	4,000
<b>Total</b>	<b>22,812,631</b>	<b>33,877,876</b>	<b>47,353,776</b>	<b>9,336,731</b>



ANNEXURE - K

DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM.  
SCHEDULE OF STORE-IN-TRANSIT  
FOR THE YEAR ENDED JUNE 30, 2019

Amount in Taka

SL No.	CT-NO.	L/C NO.	TAKA
1	66 (F)	01.01.2018	7,238.00
2	75 (F)	01.03.2018	2,500.00
3	80 (F)	03.06.2018	13,871.00
4	82 (F)	23.10.2018	26,718.00
5	85 (F)	28.11.2018	6,991,121.33
6	86 (F)	02.01.2019	111,068.00
7	89 (F)	30.01.2019	1,273,638.57
8	90 (F)	15.07.2019	5,100.00
9	91 (F)	30.01.2019	2,333,757.28
10	92 (F)	19.02.2019	1,303,936.86
11	93 (F)	27.03.2019	5,565,336.00
12	94 (F)	07.04.2019	25,954.00
13	96 (F)	21.05.2019	18,148.00
14	97 (F)	12.05.2019	443,731.00
15	98 (F)	17.06.2019	64,200
16	99 (F)	25.06.2019	11,944
		TOTAL=	18,198,262.04



**DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHATTOGRAM.  
BUDGET VARIANCE REPORT  
FOR THE FINANCIAL YEAR 2018-2019**

Particulars	As per Budget	Actual	(Shortage) / Excess	Remarks
Production (M. T)	35,000.00	24,002.00	(10,998.00)	Adverse
Net Turnover	29,631.26	21,757.77	(7,873.49)	Adverse
Cost of goods Sold	25,984.18	21,167.47	(4,816.71)	Favorable
General & Admin Exps.	1,129.31	1,092.74	(36.57)	Favorable
Selling & Distribution Exps.	159.63	55.44	(104.19)	Favorable
Salary & Allowance (Admin)	551.09	497.78	(53.31)	Favorable
Salary & Allowance (Sales) Exps.	55.11	45.25	(9.86)	Favorable
Audit Fee	5.00	1.40	(3.60)	Favorable
Head Office Management Exps.	1,304.27	1,304.27	-	Favorable
Turnover Tax	194.16	154.83	(35.33)	Favorable
Research & Development Ex.	4.00	-	(4.00)	Favorable
Financial Ex	3,190.02	2,147.85	(1,042.17)	Favorable
Other Income	2,940.51	4,713.26	1,772.75	Adverse



DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram.  
Management Ratio  
For the year ended June 30, 2019

S.L no	Particulars	Working	Ratio	
			2018-2019	2017-2018
1	Current Ratio:			
	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{9,711,102,632}{1,336,759,886}$	7.26: 1	6.25:1
2	Quick/Acid test ratio:			
	$\frac{\text{Quick Assets}}{\text{Current Liabilities}}$	$\frac{8,780,302,833}{1,336,759,886}$	6.55:1	5.72:1
3	Return on total:			
	$\frac{\text{Net profit(loss)} * 100}{\text{Total sales revenue}}$	$\frac{\text{Nil} * 100}{2,175,776,552}$	0.00%	0.00%
4	Rate of Return on capital Employed:			
	$\frac{\text{Net profit(loss)} * 100}{\text{Capital Employed}}$	$\frac{\text{Nil} * 100}{13,962,837,752}$	0.00%	0.00%
5	Debt-Equity Ratio:			
	$\frac{\text{Total Liabilities}}{\text{Share holders equity}}$	$\frac{9,751,612,505}{5,547,985,133}$	1.76 :1	3.51:1
6	Rate of return on average net assets(ROR):			
	$\frac{\text{Net Profit(loss)before tax+Interest cost} * 100}{\text{Average Net Assets}}$	$\frac{(\text{Nil} + 214,784,898) * 100}{14,425,737,910}$	1.50%	2.54%
7	Debt-Service ratio:			
	$\frac{\text{Net profit before tax+interest cost+depreciation}}{\text{Interest cost}}$	$\frac{\text{Nil} + 214,784,898 + 595,117,424}{214,784,898}$	3.99 Time	2.61 Time



DAP FERTILIZER COMPANY LTD. (PLANT-1 & 2)  
RANGADIA, CHATTOGRAM.

COST BREAK-UP  
FOR THE FINANCIAL YEAR 2018-2019

Sl. No	Head of Expenditure	Unit	Usage Ratio	Plant-1	- MT		Cost Per M. Ton (2018-2019)	Cost Per M.Ton (2017-2018)
				Plant-2	24,002.00	MT		
				Total	24,002.00	MT		
				Quantity Consumption	Rate Per Unit/Ton	Amount (Lac/TK).		
1	2	3	4	5	6	7	8	9
I.	<b>VARIABLE COST</b>							
a.	1. Phosphoric Acid	MT	1.032	24776.00	32,217.48	7,982.20	33,256.4053	227,360.6900
	2. Liquid Ammonia	MT	0.327	7843.00	24,640.64	1,932.57	8,051.6840	7,221.5160
	3. Sulfuric Acid	MT	0.000	0.00	-	-	-	-
	4. Filler/Sand	MT	0.002	43.00	388.37	0.17	0.6958	0.0827
	Sub-Total (1 to 4)					9,914.93	41,308.7851	34582.2909
b.	Power & Fuel							
	1. Natural Gas NH3	M <sup>3</sup>	28.360	680694.00	4.11	27.98	116.5890	76.0062
	2. Electricity	KWH	163.262	3918620.00	7.99	313.04	1,304.2430	909.7671
	3. Steam	MT	0.484	11620.00	178.65	20.76	86.4890	69.5278
	4. Process Water	MT	0.392	9413.00	59.71	5.62	23.4160	27.9624
	5. Cooling Water/Demin Water	MT	0.396	9500.00	58.46	5.55	23.1377	15.6436
	6. Oil & Lubricant					21.57	89.8875	48.5186
	Sub-Total (1 to 6)					394.54	1,643.7622	1147.4257
c.	Other Chemicals							
d.	Packing Materials							
	1. WPP Bag without inner liner							
	2. WPP Bag including inner liner	Nos.		614078.00	30.49	187.23	780.0487	655.7867
	3. Polythene Bag							
	4. Other Packing Materials					1.47	6.1245	6.8537
	Sub-Total (1 to 4)					188.70	786.1732	662.6404
e.	Other Factory overhead							
f.	Plant Repair & Maintenance :							
	1. Spares & Accessories					173.77	723.9963	1,931.264
	2. Other Repair & Maint.					26.05	108.5335	13.9416
	Sub-Total (1 to 2)					199.82	832.53	209.07
	Total V. Cost (a+b+c+d+e+f)					10,697.99	44,571.2503	36599.425
II.	<b>FIXED COST</b>							
	1. Salary & Wages					2,262.63	9,426.8445	3,586.6038
	2. Factory Overhead					744.41	3,101.4524	1,603.1825
	3. Admin. Overhead					2259.67	9,414.5250	3,521.7022
	4. Selling & Dist. Overhead					55.44	230.9837	105.0149
	5. Int. & Financial Charges					2,147.85	8,948.6251	7,083.7558
	6. Research & Dev.					-	-	-
	7. Depreciation of Fixed Assets					5,951.17	24,794.4930	11,140.6158
	Total Fixed Cost (1 to 7)					13,421.18	55,916.9237	27,040.8750
	Total Cost of Production (I+II)					24,119.17	100,488.17428	63,640.30033



**DAP FERTILIZER COMPANY LTD. ( PLANT - 1 )**  
**RANGADIA, CHATTOGRAM.**  
**COST BREAK-UP**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Head of Expenditure	Unit	Usage Ratio	Productin Qty	- MT	
			Consumption	Rate Per Unit/Ton	Amount (Lac/Tk).
2	3	4	5	6	7
<b>RIABLE COST</b>					
Phosphoric Acid	MT		0.00		-
liquid Ammonia	MT		0.00		-
Sulfuric Acid	MT		0.00		-
Filter/Sand	MT				-
<b>Total (1 to 4)</b>					-
Power & Fuel					-
Natural Gas NH3			0.00		5.59
Electricity			486000.00	7.51	36.48
Steam			0.00		-
Process Water			0.00		-
Cooling Water/Demin Water			0.00		-
Oil & Lubricant					-
<b>Total (1 to 6)</b>					11.46
Other Chemicals					53.53
Packing Materials					-
PP Bag without inner liner	Nos.				-
PP Bag including inner liner	Nos.		0.00		-
High Density Polyethylene Bag					-
Other Packing Materials					1.47
<b>Total (1 to 4)</b>					1.47
Factory overhead					-
Repair & Maintenance :					-
Tools & Accessories					140.09
Other Repair & Maint.					2.59
<b>Total (1 to 2)</b>					142.68
<b>V. Cost (a+b+c+d+e+f)</b>					197.68
<b>D COST</b>					
Salaries & wages					916.80
Factory Overhead					321.16
Admin. Overhead					206.31
Selling & Dist. Overhead					24.59
Interest & Financial Charges					1,129.13
Research & Dev.					-
Depreciation of Fixed Assets					3,101.39
<b>Fixed Cost: (I to 7)</b>					5,699.38
<b>Cost of Production (I+II)</b>					5,897.06



DAP FERTILIZER COMPANY LTD. (PLANT - 2)  
RANGADIA, CHATTOGRAM.  
COST BREAK-UP  
FOR THE YEAR ENDED JUNE 30, 2019

Sl. No	Head of Expenditure	Unit	Usage Ratio	Production 24,002.00 MT		Cost Per Unit / Ton	
				Quantity Consumption	Rate Per Unit/Ton		Amount (Lac/TK).
1	2	3	4	5	6	7	8
I.	<b>VARIABLE COST</b>						
a.	1. Phosphoric Acid	MT	1.032	24776.00	32217.47	7982.20	33,256.40
	2. Liquid Ammonia	MT	0.327	7843.00	24640.7	1932.57	8,051.70
	3. Sulfuric Acid	MT	0.000	0.00	0	0.00	-
	4. Filler/Sand	MT	0.002	43.00	388.37	0.17	0.70
	<b>Sub-Total (1 to 4)</b>						
b.	<b>Power &amp; Fuel</b>					<b>9,914.94</b>	<b>41,308.80</b>
	1. Natural Gas NH3	M <sup>3</sup>	28.360	680694.00	3.29	22.39	93.28
	2. Electricity	KWH	143.014	3432620.00	8.06	276.57	1,152.28
	3. Steam		0.484	11620.00	178.65	20.76	86.49
	4. Process Water		0.392	9413.00	59.71	5.62	23.42
	5. Cooling Water/Demin Water		0.396	9500.00	58.46	5.55	23.14
	6. Oil & Lubricant					10.12	42.16
	<b>Sub-Total (1 to 5)</b>						
c.	<b>Other Chemicals</b>					<b>341.01</b>	<b>1420.77</b>
d.	<b>Packing Materials</b>					<b>0.00</b>	<b>-</b>
	1. WPP Bag without inner liner	Nos.					-
	2. WPP Bag including inner liner	Nos.					-
	3. Polythene Bag			614078.00	30.49	187.23	780.06
	4. Other Packing Materials						-
	<b>Sub-Total (1 to 4)</b>					<b>0.00</b>	<b>-</b>
e.	<b>Other Factory overhead</b>					<b>187.23</b>	<b>780.06</b>
f.	<b>Plant Repair &amp; Maintenance :</b>					<b>0.00</b>	<b>-</b>
	1. Spares & Accessories						
	2. Other Repair & Maint.					33.68	140.32
	<b>Sub-Total (1 to 2)</b>					<b>23.46</b>	<b>97.74</b>
	<b>Total V. Cost (a+b+c+d+e+f)</b>					<b>57.14</b>	<b>238.06</b>
II.	<b>FIXED COST</b>					<b>10,500.32</b>	<b>43,747.69</b>
	1. Salary & wages						-
	2. Factory Overhead					1345.83	5,607.16
	3. Admin. Overhead					423.25	1,763.39
	4. Selling & Dist. Overhead					2053.36	8,554.95
	5. Int. & Financial Charges					30.86	128.57
	6. Research & Dev.					1018.72	4,244.31
	7. Depreciation of Fixed Assets					0.00	-
	<b>Total Fixed Cost: (1 to 7)</b>					<b>2849.78</b>	<b>11,873.09</b>
	<b>Total Cost of Production (I+II)</b>					<b>7,721.80</b>	<b>32,171.47</b>
						<b>18,222.12</b>	<b>75,919.16</b>

