

Triple Super Phosphate (TSP) Complex LTD.
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INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF SHAREHOLDER OF
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Triple Super Phosphate (TSP) Complex Limited
(An Enterprise of BCIC)
P.O: North Patenga
Dist: Chattogram
Bangladesh.

Opinion:

We have audited the accompanying financial statements of **Triple Super Phosphate (TSP) Complex Limited (DVC)**, which comprise the Statement of Financial Position as at 30 June 2024, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Fund Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the Financial Position of the **Triple Super Phosphate (TSP) Complex Limited** as at 30 June 2024, and its financial performance and its cash flows statement for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Opinion:

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

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

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

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern



and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- a. 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.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. 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.
- e. 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 gives a true and fair view.




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

Report on Other Legal and Regulatory Requirements:

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

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c. The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive income dealt with by the report are in agreement with the books of account.

Dated: 29 December, 2024
Place: Dhaka


Signed By: Delwar Hossen FCA
Enrollment No-917
Hossen Delwar & Co.
Chartered Accountants

DVC:


Signed By: Musfiqur Rahman FCA
Managing Partner
Enrollment No-1023
Mollah Quadir Yusuf & Co.
Chartered Accountants

DVC: 2501211023 AS 820564



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of Financial Position

As at 30th June 2024

Amount in Taka

PARTICULARS	NOTE	June 30, 2024	June 30, 2023
A. CAPITAL:			
Authorized Capital		2,000,000,000	2,000,000,000
Issued Subscribed and Paid up Capital	4.00	700	700
Government Equity/Capital Contribution		605,223,000	605,223,000
Total Capital :		605,223,700	605,223,700
B. RESERVE AND SURPLUS:			
Capital Reserve	5.00	2,102,528,428	2,102,528,428
Retained Earnings	6.00	5,030,259,270	4,674,925,287
Total Reserve & Surplus :		7,132,787,698	6,777,453,715
Total Equity (C=A+B):		7,738,011,398	7,382,677,415
D. LONG TERM LIABILITIES:			
Deferred Liability for Gratuity (Pay Off):		-	493,546
Non-Development Govt. Loan (Voluntary Retirement)	7.00	6,200,000	6,200,000
Total Long-Term Liabilities :		6,200,000	6,693,546
Capital Employed (E=C+D):		7,744,211,398	7,389,370,961
F. FIXED ASSETS:			
Property, Plant and Equipment	8.00	389,205,712	426,426,193
Total Fixed Assets at Written Down Value :		389,205,712	426,426,193
G. OTHER LONG -TERM ASSETS:			
Loan to Employees	9.00	81,063,053	77,251,860
Capital Work in Progress		10,350,000	10,350,000
Deferred Tax Asset	10.00	16,343,285	9,310,963
Investment	11.00	31,128,320	31,128,320
Total Other Long Term Assets :		138,884,658	128,041,143
Total Fixed and Other Long-Term Assets(H=F+G):		528,090,370	554,467,336
I. CURRENT ASSETS:			
Inventories:			
Raw, Chemical and Packing Materials	12.00	646,493,809	234,040,814
Spare, Accessories and Stores	13.00	303,208,521	297,228,049
Stores-in-Transit (Import Clearing A/C)	14.00	360,814,693	356,590,575
Work-in-Process	15.00	29,597,735	15,692,592
Finished Goods	16.00	282,887,010	235,492,110
Total Inventories :		1,623,001,768	1,139,044,140
J. OTHER CURRENT ASSETS:			
Other Debtors	17.00	2,418,369,204	2,322,088,185
Advance, Deposits & Prepayment	18.00	42,453,237	19,767,815
Advance against Income Tax	19.00	2,359,097,799	1,961,834,632
Current Account with Projects	20.00	18,841,718	18,785,757
Cash and Bank Balances	21.00	3,000,880,144	3,705,015,787
BCIC Current Account	22.00	335,098,617	413,978,707
Total Other Current Assets :		8,174,740,719	8,441,470,883
Total Current Assets (K=I+J):		9,797,742,487	9,580,515,023



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
Statement of Financial Position
As at 30th June 2024

Amount in Taka

PARTICULARS	NOTE	June 30, 2024	June 30, 2023
L. CURRENT LIABILITIES AND PROVISION:			
Creditors for Goods Supplied	23.00	15,591,178	7,026,418
Creditors for Expenses	24.00	110,320,562	354,389,541
Creditors for Other Finance	25.00	281,663,453	298,116,695
Provision for Income Tax	26.00	1,832,475,031	1,718,376,195
Current Account with Projects	27.00	29,849,993	45,722,329
Current Account with BCIC (Levy)	28.00	290,976,000	290,976,000
Provision for WPPF		20,745,243	31,004,220
Total Current Liabilities (L):		2,581,621,461	2,745,611,398
Net Current Assets (M=K-L):		7,216,121,026	6,834,903,625
Total Assets (N=H+M):		7,744,211,397	7,389,370,962

Annexed notes 1 to 41 form an integral part of these financial statements.

- 1.00 Figures have been rounded off to the nearest taka.
- 2.00 Annexed notes form part of the accounts.
- 3.00 Previous year's figures have been rearranged for comparison.



Company Secretary
MOHAMMAD JAHANGIR
Deputy Chief Accountants
Head of Accounts & Finance
TSP Complex Ltd.
North Patenga, Ctg.


Managing Director

Signed as per our annexed report of same date
Engr. Sen Sukhen Chandra
Managing Director
TSP Complex Limited
North Patenga, Chattogram

Signed By: Delwar Hossen FCA
Enrollment No-917
Hossen Delwar & Co.
Chartered Accountants

DVC:


Director
মোঃ মনিরুজ্জামান
পরিচালক (বাণিজ্যিক), বিসিআইসি
যুগ্মসচিব, শিল্প মন্ত্রণালয়।

Signed By: Musfiqur Rahman FCA
Managing Partner
Enrollment No-1023
Mollah Quadir Yusuf & Co.
Chartered Accountants

DVC: 2501211023 AS 820564

Dated : 29 December 2024
Place: Dhaka



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of Profit or Loss and Other Comprehensive Income
As at 30th June 2024


		<i>Amount in Taka</i>	
Particulars	Notes	June 30, 2024	June 30, 2023
TSP Sales Qty		97,796.95 MT	80,943.90 MT
Gross Sales	29	2,994,579,244	2,691,885,847
Less: Sales VAT		35,044,974	85,470,667
Net Sales Revenue:		2,959,534,269	2,606,415,180
Trade Gap	30	4,651,160,000	5,178,954,000
Total Revenue:		7,610,694,269	7,785,369,180
Less: Cost of Goods Sold		6,639,399,860	6,556,991,170
Gross Profit/(Loss):		971,294,409	1,228,378,011
Less: Other Operating Expenses:			
Salary and Allowances (Admin)		117,504,734	125,281,501
Salary and Allowances (Sales)		19,572,604	14,495,685
General and Administrative Expenses	32	106,988,751	114,181,461
Selling and Distribution Expenses	33	291,155,828	226,574,333
Head Office Management Expenses		150,000,000	200,000,000
Total Operating Expenses:		685,221,917	680,532,980
Profit/(Loss) from Operating Activities:		286,072,492	547,845,030
Add: Miscellaneous Income	31	152,484,923	105,756,762
Total Profit / (Loss):		438,557,416	653,601,793
Less: Financial Expenses		2,907,313	2,513,162
Net Profit/(Loss) before WPPF and Income Tax:		435,650,103	651,088,631
Less: Workers Profit Participation Fund		20,745,243	31,004,221
Net Profit/(Loss) before Income Tax:		414,904,860	620,084,410
Less: Provision for Income Tax @ 27.5% on net profit	26.01	114,098,836	170,523,213
Add: Deferred Income Tax		7,032,322	9,310,963
Net Profit / (Loss) after Tax transfer to Retained Earnings:	6	307,838,346	458,872,160

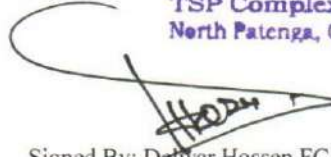
Annexed notes 1 to 41 form an integral part of these financial statements.


Company Secretary
MOHAMMAD JAHANGIR
Deputy Chief Accountants
Head of Accounts & Finance
TSP Complex Ltd.
North Patenga, Ctg.


Managing Director

Signed as per our annexed report of same date
Engr. Sen Sukhen Chandra
Managing Director
TSP Complex Limited
North Patenga, Chattogram


Director
মোঃ মনিরুজ্জামান
পরিচালক (বাণিজ্যিক), বিলিআইসি
সুখাসচিব, শিল্প মন্ত্রণালয়।


Signed By: Delwar Hossen FCA
Enrollment No-917
Hossen Delwar & Co.
Chartered Accountants


Signed By: Musfiqur Rahman FCA
Managing Partner
Enrollment No-1023
Mollah Quadir Yusuf & Co.
Chartered Accountants

Dated : 29 December 2024
Place: Dhaka

DVC:

DVC: 250121 1023AS 820564



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED


Statement Of Cost Of Goods Sold
For The Year Ended 30 June 2024

Annexure - 1

Amount in Taka

Particulars	Notes	June 30, 2024	June 30, 2023
TSP Production (Qty)		100,231MT	87,514 MT
VARIABLE COST:			
Direct Materials Cost:			
Raw Materials Consumed	34	5,811,445,400	5,784,366,309
Chemical Consumed	35	2,681,655	2,945,962
Packing Materials Consumed	36	56,607,876	51,113,374
Total Material Cost:		5,870,734,931	5,838,425,645
Factory Overhead (Variable):			
Gas (Used as Fuel)		38,779,996	43,222,166
Electricity (PDB)		137,561,415	143,734,123
Spares and Accessories Consumed	37	6,900,911	3,069,167
Stores Consumed	38	77,226,518	82,140,039
Repair and Maintenance	39	16,919,368	13,451,309
Other Factory Overhead	40	61,450,368	75,451,400
Total Variable Factory Overhead:		338,838,576	361,068,203
Total Variable Cost:		6,209,573,507	6,199,493,848
FIXED COST:			
Direct Factory Salary and Wages		235,857,475	239,175,384
Factory Overhead (Fixed):			
Indirect Salary and Wages		112,288,087	110,385,509
Factory Insurance		3,055,790	7,757,292
Factory Depreciation		68,525,494	70,750,034
Other Factory Overhead	41	71,399,551	68,227,207
Total Fixed Factory Overhead:		255,268,922	257,120,042
Total Fixed Cost:		491,126,397	496,295,426
Total Manufacturing Cost:		6,700,699,903	6,695,789,274
Add: Opening Work in Process		15,692,592	35,748,132
Total Goods in Process:		6,716,392,495	6,731,537,405
Less: Closing Work in Process		29,597,735	15,692,592
Cost of Goods Manufactured:		6,686,794,760	6,715,844,813
Add: Opening Stock of Finished Goods		235,492,110	76,638,466
Total Cost of Goods Available for Sale:		6,922,286,870	6,792,483,280
Less: Closing stock of Finished Goods		282,887,010	235,492,110
Cost of Goods Sold:		6,639,399,860	6,556,991,170

Annexed notes 1 to 41 form an integral part of these financial statements.


Company Secretary
MOHAMMAD JAHANGIR
 Deputy Chief Accountants
 Head of Accounts & Finance
 TSP Complex Ltd.
 North Patenga, Ctg.


Managing Director
Engr. Sen Sukhen Chandra
 Managing Director
TSP Complex Limited
 North Patenga, Chattogram


Director
 মোঃ মনিরুজ্জামান
 পরিচালক (বারিজিক), বিসিআইসি
 গাঙ্গুলি, শিল্প মহালায়।



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Changes In Equity

For The Year Ended 30 June 2024

Particulars	Share Capital	Government Equity	Share Premium	Capital Reserve	Retained Earnings	Total
Balance as on 01 July, 2023	700.00	605,223,000	-	2,102,528,428	4,674,925,288	7,382,677,416
Add: Net profit for the year	-	-	-	-	307,838,346	307,838,346
Add: Prior year adjustment	-	-	-	-	47,495,637	47,495,637
Balance as at 30 June, 2024	700.00	605,223,000	-	2,102,528,428	5,030,259,270	7,738,011,398

Particulars	Share Capital	Government Equity	Share Premium	Capital Reserve	Retained Earnings	Total
Balance as on 01 July, 2022	700.00	605,223,000	-	2,102,528,428	4,066,843,345	6,774,595,474
Add: Net profit for the year	-	-	-	-	458,872,161	458,872,161
Add: Prior year adjustment	-	-	-	-	149,209,782	149,209,782
Balance as at 30 June, 2023	700.00	605,223,000	-	2,102,528,428	4,674,925,288	7,382,677,416



Company Secretary
MOHAMMAD JAHANGIR
 Deputy Chief Accountants
 Head of Accounts & Finance
 TSP Complex Ltd.
 North Patenga, Ctg.



Managing Director
Engr. Sen Sukha Chandra
Managing Director
TSP Complex Limited
 North Patenga, Chatogram



Director

মোঃ মনিরুজ্জামান
 পরিচালক (বারিজিক), ট্রিপল সুপার
 ফসফেট কমপ্লেক্স লিমিটেড
 যুগাসচিব, নিগ্র মহকুমা
 Dhaka



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of Cash Flows
For The Year Ended 30 June 2024

Particulars	30th June-2024 Taka
A. Cash flow from operating activities	
Net (Loss) / Profit after taxation	307,838,346
Adjustment for items not involving movement of cash:	
Depreciation	76,172,580
	384,010,926
Operating income/(loss) before changes in working capital components	
Changes in working capital components:	
Increase/ (Decrease) in Deferred Liability for Gratuity (Pay Off):	(493,546)
Increase/ (Decrease) in Deferred Tax Asset	(7,032,322)
Increase/ (Decrease) in Inventory	(483,957,629)
Increase/ (Decrease) in Other Debtors	(96,281,019)
Increase/ (Decrease) in Advance, Deposits & Prepayment	(22,685,422)
Increase/ (Decrease) in Advance against Income Tax	(397,263,167)
Increase/ (Decrease) in Current Account with Projects	(55,961)
Increase/ (Decrease) in BCIC Current Account	78,880,090
Increase/ (Decrease) in Creditors for Goods Supplied	8,564,760
Increase/ (Decrease) in Creditors for Expenses	(244,068,978)
Increase/ (Decrease) in Creditors for Other Finance	(16,453,241)
Increase/ (Decrease) in Provision for Income Tax	114,098,836
Increase/ (Decrease) in Current Account with Projects	(15,872,336)
Increase/ (Decrease) in Current Account with BCIC	-
Increase/ (Decrease) in Provision for WPPF	(10,258,977)
Increase/ (Decrease) in Prior Year Adjustment	47,495,637
	(1,045,383,275)
Sub-Total :	(661,372,350)
Cash inflow / (outflow) before income tax	
Income tax paid during the year	
Net cash flows from operating activities (A)	(661,372,350)
B. Cash flow from investing activities	
Increase in addition Assets	(38,738,336)
Depreciation Transfer during the year	(213,763)
Investment in FDR	
Net cash flow from investing activities (B) :	(38,952,104)
C. Cash flow from financing activities	
Increase/ (Decrease) in Loan to Employees	(3,811,193)
Received from paid up Share Capital	-
Net cash flow from financing activities (C)	(3,811,198)
D. Net Increase in cash (A+B+C)	(704,135,647)
E. Beginning cash and cash equivalents	3,705,015,787
F. Ending Cash and cash equivalents (D+E)	3,000,880,145



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Fund Flow Statement
For The Year Ended 30 June 2024

Amount in taka

Sl. No.	Particulars	June 30, 2024	June 30, 2023
1	Internal Sources:		
	A. Operating Surplus/ (Deficit)	5,030,259,270	4,674,925,287
	B. Depreciation	1,398,170,316	1,322,211,499
	C. Capital Reserve	2,102,528,428	2,102,528,428
	Sub-Total:	8,530,958,014	8,099,665,214
2	External Sources :		
	A. Government Equity / Contribution (ADP)	605,223,000	605,223,000
	B. Share Deposit Money	700	700
	C. Deferred Liability for Gratuity (Pay Off)	-	493,546
	D. Non-Development Govt. Loan (Voluntary Retirement)	6,200,000	6,200,000
	Sub-Total	611,423,700	611,917,246
	Total Sources (1 + 2):	9,142,381,714	8,711,582,460
1	Allocation of Fund:		
	1. Investment in Miracle Industries	31,128,320	31,128,320
	2 Loan to Employees	81,063,053	77,251,860
	3 Non Current Asset	528,090,370	554,467,336
	Sub-Total:	640,281,743	662,847,516
	<u>Increase/(Decrease) in Working Capital:</u>		
2	Net Change in Working Capital:		
	1. Change in Cash	3,000,880,144	3,705,015,787
	2. Change in Non-Cash Working Capital	4,215,240,882	3,129,887,838
	Sub-Total:	7,216,121,026	6,834,903,625
	Total Application (1+2):	7,856,402,769	7,497,751,142
	Computation of Changes in Working Capital:		
	Current Assets:		
	Inventories	1,623,001,768	1,139,044,140
	Other Debtors	2,418,369,204	2,322,088,185
	Advance, Deposit & Prepayment	42,453,237	19,767,815
	Advance against Income Tax	2,359,097,799	1,961,834,632
	Current Account with Projects	18,841,718	18,785,757
	BCIC Current Account	335,098,617	413,978,707
	Sub-Total:	6,796,862,343	5,875,499,236
	Current Liabilities:		
	Creditors for Goods Supplied	15,591,178	7,026,418
	Creditors for Expenses	110,320,562	354,389,541
	Creditors for Other Finance	281,663,453	298,116,695
	Provision for Income Tax	1,832,475,031	1,718,376,195
	Current Account with Projects	29,849,993	45,722,329
	Current Account with BCIC	290,976,000	290,976,000
	Provision for WPPF	20,745,243	31,004,220
	Sub-Total:	2,581,621,461	2,745,611,398
	Net Changes in Working Capital:	4,215,240,882	3,129,887,838

Company Secretary
MOHAMMAD JAHANGIR
Deputy Chief Accountants
Head of Accounts & Finance
TSP Complex Ltd.
North Patenga, Ctg.

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Managing Director
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North Patenga, Chattogram

Director

মোঃ মানিরুজ্জামান
পরিচালক (বাণিজ্যিক), বিসিআইসি
মুহূসচিব, শিল্প মন্ত্রণালয়।



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts

For The Year Ended 30 June 2024

1.00 CORPORATE STATUS AND ACTIVITIES

1.01 Legal form of the enterprise

Triple Super Phosphate Complex Limited which is fully owned by the Government of the People's Republic of Bangladesh and operated under the management of Bangladesh Chemical Industries Corporation (BCIC), established in 18th of August 1980, as a private company limited by shares registered under the Companies Act 1994 with an Authorized Share Capital of Tk. 2,000,000,000 divided into 20,000,000 Ordinary Shares of Tk. 100 each.

The issued and paid-up capital is Tk. 700 divided into 7 ordinary shares of Tk. 100 each fully paid up in cash.

1.02 Principal Activities

The principal activities of the company throughout the year were manufacturing and marketing of TSP, Lump Sulphur, Gypsum and Intermediary product -Sulphuric Acid, Phosphoric Acid. The attainable capacity of the company is 100,000 M.T. of TSP per annum.

2.00 BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENTS

2.01 Statement of compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 Other regulatory compliances

The group entities are also required to comply with the following major laws and regulations along with the Companies Act 1994:

The Income Tax Act, 2023

The Income Tax Rules, 1984

The Value Added Tax Act, 1991

The Value Added Tax Rules, 1991

The Customs Act, 1969

Bangladesh Labour Law, 2006

2.03 Basis of measurement

The financial statements have been prepared on going concern basis under the historical cost convention.

2.04 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka, which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.05 Going concern

The entity have adequate resources to continue its operation in foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the financial statements.

The current revenue generations and resources of the group provide sufficient fund to meet the present requirements of its existing business and operation.

2.06 Use of estimates and judgments

The preparation of the financial statements in conformity with BAS and BFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

Note: 8	Property, plant and equipment
Note: 12 to 16	Inventories



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts

For The Year Ended 30 June 2024

2.07 Reporting period

The financial statements of the group covers one year from 1 July to 30 June and is followed consistently.

3.00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

3.01 Consistency

The accounting policies and methods of computation used in the preparation of financial statements for the period ended 30 June 2024 are consistent with those policies and methods adopted in preparing the financial statements for the year ended 30 June 2023.

3.02 Revenue Recognition

Sales are recognized when goods are delivered to the buyers. Subsidy from government are recognised as revenue in the period when it is delivered.

3.03 Basis of Inventory Valuation

Inventories are measured at lower of cost and net realisable value. The cost of inventories includes expenditure incurred in acquiring these inventories and bringing them to their existing location and condition in accordance with IAS-2.

Inventories are valued as under:

Items	Basis of Valuation
Stores, spares and raw materials	At moving average method
Stores-in-Transit	At book value
Work-in-process	At cost upto degree of completion
Finished Goods of TSP and SSP	At cost or net realizable value whichever is lower
Loose Product-TSP and SSP	At cost or net realizable value whichever is lower

Stock of finished goods and work in process include allocation of production overhead as per process costing method to bring the inventories to their present condition and location.

3.04 Property, plant and equipment

3.04.01 Recognition and measurement

Property, plant and equipment are stated at cost less accumulated depreciation and subsequent impairment losses, if any.

Cost includes expenditures that are directly attributable to the acquisition of the assets. The cost of self constructed/installed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to the working condition for its intended use and the cost of dismantling and removing the items and restoring the site on which they are located.

When Parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

3.04.02 Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future benefit embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day to day servicing of property, plant and equipment are recognized in profit and loss as incurred.

3.04.03 Depreciation

Depreciation is charged on all fixed assets excepting land and land development as well as assets fully depreciated under straight line method. The rates applied are as follows:

Class of Assets	Rate of Depreciation
Building and other Construction	5%
Plant and Machinery	10%
Vehicles and Locomotive	20%
Furniture and Fixtures	15%
Office Equipment	15%
Factory Equipment	15%
Other Assets	15%



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts
For The Year Ended 30 June 2024

In respect of additions, depreciation is provided from the month of acquisition and depreciation is charged upto the month of disposal in case of retirement of assets as per previous practice.

3.05 Trade and other receivables

Trade and other receivables are initially recognised at cost which is the fair value of the consideration given in return. After initial recognition, these are carried at cost less impairment losses, if any, due to uncollectibility of any amount so recognised.

3.06 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss.

3.07 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits and other short/fixed term deposits with banks and non-banking financial institutions.

3.08 Trade and other payables

The company recognises a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

3.09 Current tax

The company has been maintaining provision for taxation using rates enacted at the reporting date as per Income Tax Ordinance, 2023.

3.10 Employee benefits

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

3.10.01 Gratuity/Pension:

The company maintains a funded gratuity scheme for its permanent employees and provision for such gratuity is made at 2 months basic salary for every completed year of service rendered by eligible employees as per corporation rules.

3.10.02 Provident Fund

The Company operates a recognized provident fund for its permanent employees to which each employee subscribes 10% of his basic salary and the company also contributes 8.33% of his basic Salary.

3.10.03 Workers' Profit Participation and Welfare funds

The company also recognizes a provision for Companies Profit Worker's profit Participation and Welfare funds @ 5% of net profit before tax as per Bangladesh Labour Law, 2006.

3.11 Events after the reporting period

Events after the reporting period that provide additional information about the company's position at the date of statement of financial position are reflected in the financial statements. Events that also indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when considered material.

3.12 Comparative information

Comparative information has been disclosed in respect of the year 2023 in accordance BAS-1: Presentation of Financial Statements, for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3.13 General

The figures have been rounded off to the nearest taka.

Previous years figures have been re-arranged, wherever necessary, to confirm to current years presentation.



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts
For The Year Ended 30 June 2024

S.L No.	Particulars	June 30, 2024	June 30, 2023
4.00	PAID UP CAPITAL	700	700
	Mr. Md. Saidur Rahman, Chairman, BCIC. Chairman	100	100
	Mr. Md. Shamimul Haque, Addl Secretary, MOI. Director	100	-
	Mr. Kazi Mohammad Saiful Islam, Director (Com), BCIC Director	-	100
	Mr. Shah Momin, Director (Commercial), BCIC Director	100	-
	D. Mohammad Monsur Alam Khan, Director (T & E), BCIC Director	100	-
	Mr. Jasim Uddin Badal, Dy. Secretary, MOI. Director	-	100
	Mr. Md. Shaheen Kamal, Director (P & R), BCIC. Director	100	100
	Mr. Md. Monirul Islam, Director (T & E), BCIC. Director	-	100
	Mr. Samir Biswas, Sr. General Manager (Admin), BCIC Director	-	100
	Mr. Md. Jakir Hossain, Sr. GM (Admin), BCIC Director	100	-
	Engr. Sen Sukhen Chandra, Managing Director, TSPCL. Director	100	100
5.00	CAPITAL RESERVE:		
	The above balance has been arrived at as under:		
	Opening Balance	2,102,528,428	2,102,528,428
	Add: During the year	-	-
	Closing Balance :	2,102,528,428	2,102,528,428
6.00	RETAINED EARNINGS:		
	The above balance has been arrived at as under:		
	Opening Balance	4,674,925,287	4,066,843,345
	Add: Net Profit / (Loss) after Tax for the year	307,838,346	458,872,160
	Add: Prior year adjustment	47,495,637	149,209,782
	Closing Balance :	5,030,259,270	4,674,925,287
6.01	Prior Year Adjustment		
	The above balance has been arrived at as under:		
	Excess provision of Store in transit (AY-2023)	47,363,874	-
	Add: Depreciation of excess charge & depreciation (AY-2023)	213,763	-
		47,577,637	-
	Less: Excess provision of Trade Gap (AY 2023)	82,000	-
		47,495,637	-
6.02	PRIOR YEAR ADJUSTMENT:		
	The above balance has been arrived at as under:		
	Provision for Mat. and Other Stores Consumption	-	149,210,838
	Trade Gap	-	(1,056)
		-	149,209,782
7.00	NON-DEVELOPMENT GOVT. LOAN:		
	Details of the above amount is given below:		
	Fund for Voluntary Retirement	6,200,000	6,200,000
	Closing Balance :	6,200,000	6,200,000



S.L No.	Particulars	June 30, 2024	June 30, 2023
8.00	PROPERTY, PLANT AND EQUIPMENT:		
	The above balance has been arrived at as under:		
	Value at Cost:		
	Opening Balance	1,748,637,692	1,744,635,828
	Add: Addition during the year	38,738,336	4,001,864
		1,787,376,028	1,748,637,692
	Less: Adjustment during the year	-	-
	Closing Balance :	1,787,376,028	1,748,637,692
	Accumulated Depreciation:		
	Opening Balance	1,322,211,499	1,243,275,798
	Add: Charged during the year	76,172,580	78,935,701
	Less: Adjustment during the year	213,763.00	
	Closing Balance :	1,398,170,316	1,322,211,499
	Written Down Value :	389,205,712	426,426,193
8.01	Details schedule of Fixed Assets are given in Annexure-1		
9.00	LOAN TO EMPLOYEES:		
	Break-up of the above amount is given below:		
	House Building Loan 9.01	60,501,422	74,733,389
	Motorcycle Loan 9.02	20,561,631	2,518,471
	Closing Balance :	81,063,053	77,251,860
9.01	HOUSE BUILDING LOAN:		
	A. The above balance has been arrived at as under:		
	Opening Balance	74,733,389	67,120,940
	Add: Addition during the year	-	18,057,000
		74,733,389	85,177,940
	Less: Realized during the year	14,231,967	10,444,551
	Closing Balance :	60,501,422	74,733,389
	B. Break-up of the above amount is given below:		
	House Building Loan (A-Officer)	7,916,807	10,444,237
	House Building Loan (B-Staff)	15,989,548	21,598,890
	House Building Loan (C-Production Worker)	15,102,879	25,487,834
	House Building Loan (D-MTS Worker)	21,492,188	17,202,428
	Closing Balance :	60,501,422	74,733,389
	C. Details schedule of House Building Loan are given in Annexure-2		
9.02	MOTORCYCLE LOAN:		
	A. The above balance has been arrived at as under:		
	Opening Balance	2,518,471	4,967,111
	Add: Addition during the year	20,561,631	-
		23,080,102	4,967,111
	Less: Realized during the year	1,233,840	2,448,640
	Closing Balance :	21,846,262	2,518,471
	B. Break-up of the above amount is given below:		
	Particulars		
	Motorcycle Loan (A-Officer)	530,000	105,500
	Motorcycle Loan (B-Staff)	4,970,731	537,851
	Motorcycle Loan (C-Production Worker)	7,022,100	1,009,460
	Motorcycle Loan (D-MTS Worker)	8,038,800	865,660
	Closing Balance :	20,561,631	2,518,471
	D. Details schedule of Motor Cycle Loan are given in Annexure-3		



S.L No.	Particulars	June 30, 2024	June 30, 2023
10.00	DEFERRED TAX ASSETS:		
	Break-up of the above amount is given below:	(16,343,285)	
	Opening Balance	(9,310,963)	
	Provided during the year :		
	Deferred Income Tax	(7,032,322)	(9,310,963)
	Less : Adjustment made during the year	0	-

Particulars	Accounting Base	Tax Base	Temporary/ Deductible	Temporary/ Deductible
Property, Plant and Equipment at Cost	389,205,714	(454,578,854)	(65,373,140)	(33,858,046)
Taxable Temporary Difference	389,205,714	(454,578,854)	(65,373,140)	(33,858,046)
Unused Tax Loss (Deductible Temporary Difference)	-	-	-	-
Net (Deductible)/ Taxable Difference	389,205,714	(454,578,854)	(65,373,140)	(33,858,046)
Applicable Tax Rate			25.00%	27.50%
Deferred Tax Assets as at 30 June 2024			(16,343,285)	(9,310,963)
Deferred Tax Assets as at 30 June 2023			(9,310,963)	-
Deferred Tax (Income)/ Expenses for the year			(7,032,322)	(9,310,963)

11.00 INVESTMENT:

Break-up of the above amount is given below:

Miracle Industries Ltd., Investment in 3,112,832 Shares @ Tk. 10 each

Add: Stock Dividend

Total Taka:

31,128,320	31,128,320
	-
31,128,320	31,128,320

11.01 STOCK DIVIDEND (MIL):

Year

2016-2017

2017-2018

2018-2019

2019-2020

2020-2021

2021-2022

2022-2023

2023-2024

Stock Dividend	Stock Dividend
8% = 191,858 shares	8% = 191,858 shares
7% = 181,306 shares	7% = 181,306 shares
8% = 221,711 shares	8% = 221,711 shares
4% = 119,724 shares	4% = 119,724 shares
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil

12.00 RAW MATERIAL, CHEMICAL & PACKING MATERIALS:

Break-up of the above amount is given below:

Rock Sulphur

Rock Phosphate

Imported CPA

Polythene Pellets

Packing Materials

DAP

Chemicals

Closing Balance :

511,992,745	28,532,942
38,369,859	140,084,330
50,369,527	25,642,360
9,004,378	16,033,928
22,138,043	12,494,124
788,200	788,200
13,831,057	10,464,930
646,493,809	234,040,814



S.L No.	Particulars	June 30, 2024	June 30, 2023
13.00	SPARES, ACCESSORIES AND STORES:		
	Break-up of the above amount is given below:		
	Construction Materials	1,171,409	1,710,953
	Iron, Steel & Non Ferrous Materials	8,913,531	16,132,019
	Pipes, Tubes & Fittings	33,959,589	38,402,643
	Re-Factories	3,441,370	3,077,370
	General Hardware	2,264,535	2,688,263
	Loose Tools	532,983	713,070
	Cords, Ropes & Chains	456,521	272,924
	Packing Gasket & Insulation Materials	911,166	614,880
	Chemicals Equipment Spares	692,841	674,489
	Mechanical Equipment Spares	161,866,152	145,467,989
	Electrical Equipments & Stores	82,466,867	79,151,436
	Instrument Equipment & Stores	19,469,395	20,360,478
	Office Equipment & Spares	756,780	436,540
	Fuel, Oil & Lubricant	1,404,258	1,786,247
	Paints & Varnishes	411,237	747,030
	Domestic Equipment	441,182	382,550
	Medical Supplies & Stationery	1,201,357	1,071,750
	Printing & Stationery	826,718	826,718
	Miscellaneous Store	711,751	682,201
	Furniture & Fixtures	101,951	951
	Chemical	545,265	666,606
	Fuel, Oil & Lubricant	2,564,198	2,131,884
	Poly-Pellets	885,207	552,193
	P.P Bags	1,115,236	2,596,142
	Total:	327,111,498	321,147,324
	Less: Provision for Obsolete Materials (Note-13.01)	23,902,977	23,919,275
	Closing Balance :	303,208,521	297,228,049

13.01 PROVISION FOR OBSOLETE MATERIALS:

The above balance has been arrived at as under:

Opening Balance	23,919,275	23,929,180
Add: Addition during the year	-	-
	23,919,275	23,929,180
Less: Used during the year	16,298	9,905
Closing Balance :	23,902,977	23,919,275

14.00 STORES IN TRANSIT (IMPORT CLEARING ACCOUNT):

Break-up of the above amount is given below:

Rock Phosphate (M/S Trade Line-LLC, CT No: 304 & 716 Dated: 01-12.2008)	360,814,693	353,049,945
Spare & Stores	-	82,751
Phosphoric Acid	-	1,723,037
Rock Sulphur	-	1,734,842
Closing Balance :	360,814,693	356,590,575

Details schedule of Work in Process are given below Annexure-9

15.00 WORK-IN-PROCESS:

Break-up of the above amount is given below:

Demineralized Water	129,560	20,910
Sulphur Acid	17,922,000	522,000
30% Phosphoric Acid	4,280,000	5,620,000
48.5% Phosphoric Acid	900,000	870,000
Polythene Bag	6,366,175	8,659,682
Closing Balance :	29,597,735	15,692,592

Details schedule of Work in Process are given below Annexure-7



S.L No.	Particulars	June 30, 2024	June 30, 2023
16.00	FINISHED GOODS:		
	Break-up of the above amount is given below:		
	Loose TSP:		
	Powder	950,000	425,000
	Granular	5,237,000	4,005,750
	Bagged TSP Granular	275,287,500	216,192,500
	SSP:		
	Bag	1,179,410	14,635,760
	NPKS:		
	Bag	233,100	233,100
	Closing Balance :	282,887,010	235,492,110
	Details schedule of Work in Process are given below Annexure-7		
17.00	OTHER DEBTORS:		
	Break-up of the above amount is given below:		
	Monir Chemicals	6,351,740	6,351,740
	Pubali Bank Ltd.	141,264	17,749
	BSFIC	274,478,000	295,078,000
	Ctg. Port Authority	-	13,700,088
	TSP School	-	4,470,000
	Provision for Trade Gap.	2,124,738,000	1,989,907,000
	Chattak Cement Co. Ltd	11,970,200	11,970,200
	GPUFP	-	593,408
	Rahim Afroz Globatt Ltd.	690,000	-
	Closing Balance :	2,418,369,204	2,322,088,185
18.00	ADVANCES, DEPOSITS AND PREPAYMENTS:		
	Break-up of the above amount is given below:		
	A. Advances:		
	Other Recoverable	394,578	108,750
	Other Recoverable (Audit Objection of Other Enterprise)		362,919
	Advance against Other Expenses	1,148,338	583,301
	Dy. Director BPDB	4,495,308	4,495,308
	Advance against Bonus		
	Advance to Parties	23,004,830	6,346,285
	Advance against Uniform & Liveries	37,499	
	Advance to Ctg. Port Authority	3,458,000	3,458,000
	Sadharan Bima Corporation	8,557,221	3,055,790
	Total Taka:	41,095,774	18,410,353
	B. Deposits:		
	Linde Bangladesh Ltd. (Ex. BOC BD. Ltd.)	558,700	558,700
	Bakhrabad Gas System Ltd.	447,695	447,695
	Chittagong Port Authority	1,485	1,485
	Chittagong Electric Supply Authority	181,925	181,925
	General Post Office	10,100	10,100
	Bangladesh T&T Board	9,700	9,700
	Water Development Board	10,000	10,000
	Jamuna Oil Company Ltd.	525	525
	National Oxygen Ltd.	90,000	90,000
	C.D.S.T	17,333	17,333
	Global Information Network	10,000	10,000
	Saikat Filling Station	20,000	20,000
	Total Taka:	1,357,463	1,357,463
	C. VAT Current A/C	-	-
	Total Taka:	-	-
	Grand Total (A+B+C):	42,453,237	19,767,815



S.L No.	Particulars	June 30, 2024	June 30, 2023
18.01	ADVANCE TO PARTIES:		
	Break-up of the above amount is given below:		
	Jamuna Oil Co Ltd.	1,764,000	130,591
	M/s. Meghna Petroleum Ltd.	1,026,935	
	Asraf Uddin & Associates	67,000	
	Dir. General Rural Development Academy (RDA)	19,000,000	
	M/s Eastern Cables		5,820,372
	Linde Bangladesh Limited	237,361	230,732
	M/s. Advocate Bikash Paul	100,000	
	M/s. Advocate Humayun Kabir	30,000	
	M/S Universal Bearing Agency	171,840	
	Star Tech & Engr. Ltd.	248,146	97,589
	M/s Ashraf Uddin & Association		67,000
	M/S Micro Tools & Machineries	86,142	
	M/S Rahim Afroz Bangladesh LTd.	81,369	
	M/S Real Technology	133,504	
	M/S Bismillah Trading	58,533	-
	Total Taka:	23,004,830	6,346,285
19.00	ADVANCE INCOME TAX (AIT) :		
	The above balance has been arrived at as under:		
	Opening Balance	1,961,834,632	1,638,999,278
	Add: Advance paid during the year	397,263,167	322,835,354
	Closing Balance :	2,359,097,799	1,961,834,632
19.01	Advance Income Tax Break-down During the year :		
	AIT on Sales	6,026,218	10,029,045
	AIT against Cash Paid		5,027,896
	AIT on FDR Interest	23,875,387	10,286,937
	AIT on Bank SND Account	3,863,477	4,067,052
	AIT on Import Stage	363,498,085	293,424,423
	Closing Balance:	397,263,167	322,835,354
	Year-wise break-up of advance income tax is given attached schedule Annexure-5		
20.00	CURRENT ACCOUNT WITH PROJECTS:		
	The above balance has been arrived at as under:		
	Running Enterprise:		
	Usmania Glass Sheet Factory Ltd.	111,110	111,110
	Training Institute for Chemical Industries	2,304,546	2,328,640
	DAP-2	41,079	
	GPUFP	-	-
	Shahjalal Fertilizer Company Ltd. (Ex. NGFFL)	1,654,728	1,578,001
	BD. Insulator and Sanitary Ware Factory Ltd.	-	-
	Chhatak Cement Company Ltd.	268,936	303,687
	Sub Total:	4,380,399	4,321,438
	Payoff Enterprise:		
	Kharnaphuli Rayon and Chemicals Ltd.	6,007,033	6,007,033
	Khulna News Print Mills Ltd.	918,716	918,716
	North Bengal Paper Mills Ltd.	7,535,570	7,538,570
	Sub Total:	14,461,319	14,464,319
	Closing Balance :	18,841,718	18,785,757



S.L No.	Particulars	June 30, 2024	June 30, 2023
21.00	CASH AND BANK BALANCES:		
	Break-up of the above amount is given below:		
	Cash in Hand	21.01	639
	Cash at Bank:		9,598
	Short Term Deposit (STD)	21.02	265,264,222
	Buffer Bank Accounts	21.02	55,615,283
	Investment on FDR	Annexure - 4	2,680,000,000
	Sub Total:		3,000,879,505
	Closing Balance :		3,000,880,144
			3,705,015,787
21.01	CASH IN HAND:		
	The management through the balance confirmation certificate has confirmed the above balance as on 30 June 2024		639
			9,598
21.02	CASH AT BANK BALANCES:		
	Break-up of the above amount is given below:		
	Name of the Bank	A/C No.	
	Sonali Bank Ltd., Agrabad Corp. Br.. Ctg.	SND-328	26,483,455
	South East Bank Ltd., Momin Road Br. Ctg.	STD-403	136,212
	Janata Bank Ltd., Khatungonj, Ctg.	STD-5088	60,449,501
	BASIC Bank Ltd., Agrabad Br. Ctg.	STD-191	32,095,147
	South East Bank Ltd., Kotwali Br. Ctg.	STD-122	58,377
	Pubali Bank Ltd., North Patenga Br. Ctg.	SND-12	762,946
	NCC Bank Ltd., Majir-ghat Branch, Ctg.	STD-685	201,368
	Uttara Bank Ltd., Agrabad Br. Ctg.	STD-143	223,882
	Bank Asia Ltd., SK. Mujib Road, Br. Ctg.	STD-904	3,827,231
	Islami Bank BD Ltd., Agrabad Br. Ctg.	STD-2607	4,699,319
	Janata Bank Ltd. Strand Road Branch	STD-751	124,573,179
	Eastern Bank Ltd, Agrabad Branch	SND-25853	31,166
	Agrani Bank Ltd, Com. Area Branch, ctg.	SND-071	11,722,439
	Closing Balance :		265,264,222
			1,798,897,603
	Buffer Bank		
	Janata Bank Ltd, Saptapadi, Bogura Br.	SND-68246	10,147,500
	Agrani Bank Ltd, Shaheb Bazar, Rajshahi Br.	SND-34720	27,661
	Janata Bank Ltd, Baghabari, Sirajgonj Br.	SND-48784	6,726,883
	Sonali Bank Ltd., Main Br. Gaibandha	SND-132	2,279
	Janata Bank Ltd., Lalmonirhat Br.	SND-14111	10,028
	Janata Bank Ltd., Pulhat Br. Dinajpur	SND-31971	18,263
	Janata Bank Ltd., Main Br. Thakurgaon	SND-37081	3,261,323
	Janata Bank Ltd., Upa-Shahor, Jashore Br.	SND-29364	16,992,996
	Sonali Bank Ltd., Cable Shilpa Br. Khulna	SND-13	6,106
	Sonali Bank Ltd., Bhola Br.	SND-285	26,817
	Janata Bank Ltd., Ragdhi Br. Gopalganj	SND-141	3,550,264
	Janata Bank Ltd., Cor Br. Faridpur	SND-36373	11,719
	Janata Bank Ltd., Jhenaigati, Sherpur	SND-35313	9,425
	Sonali Bank Ltd., Palash Br. Narsingdi	SND-52	191,768
	Sonali Bank Ltd., Ashugonj Sarkarkhana Br.	SND-05	6,914
	Sonali Bank Ltd., SFCL Br.	SND-23	4,487,446
	Rupali Bank Ltd., Palash Br. Narsingdi	SND-14	10,137,890
	Closing Balance :		55,615,281
			63,843,122



S.L No.	Particulars	June 30, 2024	June 30, 2023
22.00	BCIC CURRENT ACCOUNT:		
	The above balance has been arrived at as under:		
	Opening Balance	413,978,707	1,117,755,398
	Add: During the year	11,473,098,907	10,665,061,220
		11,887,077,614	11,782,816,618
	Less: Adjustment during the year	11,551,978,997	11,368,837,911
	Closing Balance :	335,098,617	413,978,707
23.00	CREDITORS FOR GOODS SUPPLIED:		
	The above balance has been arrived at as under		
	Opening Balance	7,026,418	12,798,232
	Add: During the year	173,100,719	160,472,605.7
		180,127,137	173,270,838
	Less: Adjustment during the year	164,535,959	166,244,420
	Closing Balance :	15,591,178	7,026,418
23.01	Break-up of the above amount is given below:		
	ACI LTD	114,599	81,158
	A.B.G. Interlink Ltd	484,000	-
	Acme Laboratories Ltd	81,888	63,871
	Aristo Pharma	116,432	84,935
	Affix Corporation	5,064,500	-
	Biopharma Limited	111,310	91,523
	BITAC-CTG	-	128,245
	Computer Village	-	70,896
	Digital Paper & Stationary	800	-
	Global Enterprise	385,034	-
	General Pharma Ltd	-	58,106
	Goribe Nowyaz Trading	121,600	-
	H.S. Traders	-	11,934
	Jamuna Fertilizer	222,241	222,241
	Jamuna Oil Co.	208,022	210,002
	K.F. Trading	-	21,715
	Logic Plus Engineering	-	60,054
	Linde Bangladesh Limited	82,712	-
	Mark Energy	-	50,120
	Megnific Engineering Co.	310,375	-
	Muskan Enterprise	-	388,739
	N.Mohd.Plastic Ltd	49,600	-
	New Era Autos	74,315	-
	Nizam Enterprise	-	72,947
	Oxford Art Press	200,820	-
	Padma Stationary	21,000	-
	Rahat Enterprise	26,263	-
	Rifat Enterprise	518,761	-
	Shaikat Filling Station	-	140,735
	S.H Trading Corporation	5,371	123,782
	S.K. Enterprise	686,197	-
	Shine IIT	-	314,832
	S.R.B.Enterprise	-	33,103
	S.T.T. International	817,515	-
	T.T Enterprise	19,500	-
	TSP Co-Operative	1,222,179	269,595
	Thai Foils & Polymer Industry	-	4,513,859
	United Chemical & Pharma Ltd	-	14,027
	Volt Mills Energy Ltd	433,430	-
	Yasir Polymer Industries	4,212,714	-
	Closing Balance :	15,591,178	7,026,418



S.L No.	Particulars	June 30, 2024	June 30, 2023
24.00	CREDITORS FOR EXPENSES:		
	Break-up of the above amount is given below:		
	Liabilities for Expenses	32,185,614	25,741,590
	Liabilities for Accrued Expenses	53,957,990	45,783,838
	Salary and Wages Payable	6,039,334	4,306,879
	Provision for Mat. and Other Stores Consumption	18,137,624	278,557,234
	Closing Balance :	110,320,562	354,389,541
24.01	LIABILITIES FOR EXPENSES:		
	Opening Balance	25,741,590	25,453,380
	Add: Addition during the year	598,101,120	552,570,549
		623,842,710	578,023,929
	Less: Adjust during the year	591,657,096	552,282,338
	Closing Balance :	32,185,614	25,741,590
24.01.01	Break-up of the above amount is given below:		
	Al-Amin Enterprise	154,614	135,973
	Abdul Momin Sarker(Com)		540
	Board Meeting Fee	101,000	-
	Chairman BRTC (Dhaka)	9,905,329	-
	S. Ahmed & Co.	8,250	-
	B.T.C. L	83,472	20,738
	Ferdouse Shamim(Se.Superv)		698
	Goribe Nowyaz Motor Works	73,500	-
	Hotel Green Park		1,753
	Jumko Lota Mojumder (ACC)		540
	K.D.S International		94,384
	K.G.D.C. Ltd	2,816,938	3,662,781
	Kamrul Book House		-
	KPM	1,976,332	1,976,332
	Maiyer Doa Lavia Resturant	1,094	
	Khaleda Jahan (Admin)		540
	K.F. Trading	71,753	
	M.A. Malek & Brothers	413,619	
	Krishan Traders		233,949
	Maa enterprise	58,571	160,450
	Md. Rayhan,SAF		1,417
	Muskan Enterprise		74,876
	Mukter Hossain(A.C)		565
	PDB	7,659,585	8,685,764
	Rasheduzzaman (A.M)		540
	S.A. Enterprise		2,311,875
	Saddam Hussain (AE)Sailo		540
	Saira Electric	31,262	64,049
	Salim & Sons		81,240
	Shadaran Bima Corporation-ctg	2,498,685	1,894,795
	Sharif Enterprise	63,107	95,481
	Suruzzaman-DCA		540
	Tanveer Enterprise	308,871	300,562
	Padma Stationary	24,900	-
	Tariq Monowar (AEM)	-	1,156
	Tristy Enterprise	33,668	62,286
	TSP Co-operative	5,166,711	5,310,362
	WASA Chittagong	734,353	564,090
	Md. Yasin - Headmaster		2,774
	Closing Balance :	32,185,614	25,741,590



S.L No.	Particulars	June 30, 2024	June 30, 2023
24.02	LIABILITIES FOR ACCRUED EXPENSES:		
	TICI Levy	22,001,258	22,001,258
	Incentive Bonus	26,872,388	20,794,998
	Audit Fees	140,000	180,000
	Provision for Expenses	-	23,238
	BSTI Marking Fees	4,944,344	2,784,344
	Closing Balance :	53,957,990	45,783,838
25.00	CREDITORS FOR OTHER FINANCE:		
	Break-up of the above amount is given below:		
	Liabilities for Other Finance	25.01 204,894,467	199,846,853
	Customer Deposit	76,768,986	98,269,842
	Closing Balance :	281,663,453	298,116,695
25.01	LIABILITIES FOR OTHER FINANCE:		
	Break-up of the above amount is given below:		
	Security Money Deposit	75,172,353	69,756,415
	Suppliers Income Tax	1,860,259	2,375,228
	Unpaid Salaries	4,182,843	4,117,351
	TSP PF Fund Trust	18,020	-
	TSP Welfare Fund	543,464	801,223
	Hajj Fund	986,604	668,454
	Revenue stamp for salary	830	-
	TSP Co-operative	-	88,500
	BCIC Engineers Association	1,100	-
	VAT From Customers	5,389,511	6,795,035
	Non Muslim Fund	139,421	110,271
	Realised Against Audit Objection	81,128,832	77,512,313
	TSP Employees club	-	-
	Technical Service fee	23,194,714	22,585,714
	Liability Against Export	12,103,790	12,103,790
	Vat on Sales	172,726	2,932,559
	Closing Balance :	204,894,467	199,846,853
26.00	PROVISION FOR INCOME TAX:		
	The above balance has been arrived at as under:		
	Opening Balance	1,718,376,195	1,547,852,982
	Add: Provision during the year	114,098,836	170,523,213
		1,832,475,031	1,718,376,195
	Less: Adjustment during the year		-
	Closing Balance	1,832,475,031	1,718,376,195
26.01	Income Tax:		
	The above balance has been arrived at as under:		
	Total Turnover	7,610,694,269	7,785,369,180
	Turnover Tax @.60%	45,664,166	46,712,215
	Net profit before Tax	414,904,860	620,084,410
	Tax on profit@27.5%	114,098,836	170,523,213
		114,098,836	
	Which ever is higher	114,098,836	



S.L No.	Particulars	June 30, 2024	June 30, 2023
27.00	CURRENT ACCOUNT WITH PROJECTS:		
	The above balance has been arrived at as under:		
	Opening Balance	45,722,329	14,926,464
	Add: Addition during the year	34,280,400	34,280,400
		80,002,729	49,206,864
	Less: Adjustment during the year	49,726,935	3,484,536
	Closing Balance	30,275,794	45,722,329
	27.01		
27.01	Break-up of the above amount is given below:		
	Name of Enterprise		
	Running Enterprise:		
	Chittagong Urea Fertilizer Ltd.	3,824,344	3,458,464
	Chittagong Chemical Complex Ltd.	3,754,363	3,776,536
	Kharnaphuli Paper Mills Ltd.	8,529,331	7,147,861
	BMI Ltd. (Ujala Match Factory)	16,283	16,283
	Jamuna Fertilizer Co. Ltd.	1,135,136	1,163,136
	Ashuganj Fertilizer & Chemical Company Ltd.	70,424	607,569
	Polash Urea Fertilizer Factory Ltd.	1,149,994	847,814
	BD. Insularory Sanitary Wear Factory Ltd.	10,619	10,619
	Urea Fertilizer Factory Ltd.	11,156,128	10,913,497
	DAP-1	2,598	46,678
	BCIC Head Office	-	-
	Shahjalal Fertilizer Company Ltd.	-	17,533,099
	Sub Total Taka:	29,649,221	45,521,556
	Payoff Enterprise:		
	Khulna Hard Board Mills Ltd.	145,977	145,977
	Dhaka Leather Co. Ltd.	54,795	54,795
	Sub Total Taka:	200,772	200,772
	Closing Balance :	29,849,993	45,722,329
28.00	CURRENT ACCOUNT WITH BCIC (Levy):		
	The above balance has been arrived at as under:		
	Opening Balance	290,976,000	240,976,000
	Add: Addition during the year	150,000,000	200,000,000
		440,976,000	440,976,000
	Less: Paid during the year	150,000,000	150,000,000
	Closing Balance :	290,976,000	290,976,000
29.00	TURNOVER:		
	Gross Local Sales	2,994,579,244	2,691,885,847
	Closing Balance :	2,994,579,244	2,691,885,847
29.01	GROSS SALE:		
	Break-up of the above amount is given below:		
	Sale of Granular TSP	2,444,923,750	1,724,808,000
	Recovery of SSP	13,456,350	17,635,734
	Sale of Sulphuric Acid	259,474,562	616,664,293
	Sale of Lump Sulphur	8,907,582	30,437,670
	Sale of Gypsum (Agriculture)	263,792,000	284,514,000
	Sale of Gypsum (Cement)	4,025,000	17,826,150
	Sale of Rock Phosphate	-	-
	Closing Balance :	2,994,579,244	2,691,885,847
	Details schedule of Sales are given below Annexure-6		



S.L No.	Particulars	June 30, 2024	June 30, 2023
30.00	TRADE GAP:		
	Break-up of the above amount is given below:		
	Received from Government against Trade Gap for the year 2023 - 2024		
	Opening Balance	1,989,907,000	1,456,976,006
	Less: Received from last year	-	1,456,976,006
	MR. No-19443 dated-25.12.2022		728,487,950
	Used for Raw Material Purchase by BCIC		728,488,056
	Add: During the year	4,651,160,000	
	Total Receivable	6,641,067,000	-
	Total Trade Gap during the year	-	5,178,954,000
	Less: Received during the year:	4,516,329,000	3,189,047,000
	MR. No-19864 dated-22.05.2023		3,189,047,000
	Less: Prior Year Adjustment	82,000	
	Less: Received during the year	4,516,247,000	
	Closing Balance :	2,124,738,000	1,989,907,000

31.00 MISCELLANEOUS INCOME:

Break-up of the above amount is given below:

Sales of Scrape & Wastage	-	2,175,197
Sales of water	-	4,820
Sales of Various forms	542,930	579,100
Enlistment and Renewal Fees	562,200	127,000
Fine, Compensation and Forfeiture	1,584,422	1,679,474
Interest on Bank Deposit	140,701,733	79,940,886
Interest Income on HM & MC Loan	3,394,758	1,816,290
Berthing charge	-	13,700,088
Rent Income	599,564	32,647
Other Income	707,008	1,000,855
Rent of Bank Building	242,309	230,405
Income From TSP School	4,150,000	4,470,000
Closing Balance :	152,484,923	105,756,762



S.L No.	Particulars	June 30, 2024	June 30, 2023
32.00	GENERAL AND ADMINISTRATIVE EXPENSES:		
	Break-up of the above amount is given below:		
	Advertisement	983,611	1,288,500
	Audit Fee & Audit Expenses	289,281	140,000
	Club Expenses	381,607	199,364
	Contract Labour	19,230,344	17,047,559
	Ceremonial Expenses	367,376	416,880
	Canteen & Compensatory Diet	2,999,984	1,607,820
	Board Meeting Expenses	2,397,230	1,935,984
	Donation & Subscriptions	276,000	654,700
	Depreciation	7,647,085	8,185,668
	Entertainment	1,259,101	930,871
	Fire Fighting Expenses	87,590	42,832
	Gardening & Plantation Expenses	48,951	52,604
	Games, Sports & Recreations	365,500	290,000
	Insurance Premium	800,134	709,080
	Lighting and Electricity	3,873,896	2,278,630
	Legal & Professional Fees	961,915	1,410,026
	Liveries and Uniforms	1,605,618	2,023,431
	Medical Expenses	2,911,680	3,481,335
	News Paper & Magazine	173,563	75,005
	Other Office Expenses	1,640	-
	Printing and Stationery	1,741,888	1,410,463
	Postage & Telegram	390,707	477,272
	Prize award & Honorarium	1,031,639	791,350
	Picnic Expenses	498,400	477,178
	Repair & Maint.(General)	181,214	162,762
	Repair & Maintenance-Office Building	5,463,043	9,340,931
	Rent, Rates and Taxes	9,404,962	18,647,533
	Sanitation Expenses	1,148,931	831,330
	Scholarship & Grants	377,755	285,000
	School Expenses	609,376	540,842
	TA/DA Expenses	2,534,399	2,489,016
	Telephone Expenses	297,065	313,311
	Training Expenses	374,731	284,434
	Vehicle Running Expenses	1,039,031	1,035,501
	Vehicle Hiring Expenses	7,236,624	6,661,739
	Vehicle Repairs & Maintenance	900,603	67,621
	Vehicle Taxes	14,050	249,728
	Watch and Ward Expenses	14,428,518	10,574,807
	Water Charges	129,635	113,733
	Welfare Expenses	198,213	1,600,115
	Crockeries & Cutleries	-	3,279
	Death Compensation	1,423,760	300,000
	Gas Consumption	821,937	1,185,592
	TICI Levy	10,000,000	13,541,000
	Guest House Expenses	21,863	26,635
	Computer Repair & Maint. Expenses	58,301	-
	Closing Balance :	106,988,751	114,181,461



S.L. No.	Particulars	June 30, 2024	June 30, 2023
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33.00 SELLING & DISTRIBUTION EXPENSES:

Break-up of the above amount is given below:

Loading, Clearing & Forwarding	1,465,623	1,148,294
Publicity and Advertisement	295,692	308,846
Other (Milad/Mahphil)	-	-
Entertainment Expenses	9,994	350,108
Printing & Stationery	522,271	375,707
Other Expenses	-	-
TA/DA Expenses	828,227	1,042,582
Club Expenses	173,869	118,923
Ceremonial Expenses	49,000	642,000
Cant. & Compensatory Diet	305,030	195,000
Liveries & Uniforms	401,873	369,089
Medical Expenses	162,923	66,565
Vehicles Running Expenses	150,000	300,000
Vehicles Hiring Expenses	80,000	80,000
Veh. Repairs & Maintenance	90,000	50,000
Welfare Expenses	-	190,000
Fertilizer Trans. To Buffer Godown	285,512,094	220,231,279
Games, Sports & Recreation	136,900	80,000
Contract Labour	972,332	1,025,940
Closing Balance :	291,155,828	226,574,333

34.00 RAW MATERIALS CONSUMED:

Break-up of the above amount is given below

	2023-2024 Qty. (M.T.)	2022-2023 Qty. (M.T.)		
Rock Sulphur	12,286	20,068	294,878,624	967,150,758
Rock Phosphate	80,972	99,052	3,028,900,252	3,023,993,271
Imported CPA	42,612	22,366	2,474,210,174	1,775,586,546
SSP	850	1,114	13,456,350	17,635,734
Closing Balance :			5,811,445,400	5,784,366,309

35.00 CHEMICAL CONSUMED:

Break-up of the above amount is given below

	2023-2024 Qty. (M.T.)	2022-2023 Qty. (M.T.)		
Aluminium Sulphate	28,370	23,650	757,447	564,693
Tri-Sodium Phosphate	845	390	68,809	54,575
Caustic Soda	19,895	38,548	1,848,052	2,326,694
Qucik Lime	590	-	7,347	-
Closing Balance :			2,681,655	2,945,962

36.00 PACKING MATERIALS CONSUMED:

Break-up of the above amount is given below

	2023-2024 Qty.(KG/PCS)	2022-2023 Qty.(M.T.)		
Sewing Thread			349,318	43,948
Sewing Needle			-	-
Jute Twine			53,114	4,485
Polythene Pellets	101,276	107,688	14,154,074	15,804,291
Ploy Propylene Bag	2,007,072	1,773,077	42,051,370	35,260,650
Closing Balance :			56,607,876	51,113,374



S.L No.	Particulars	June 30, 2024	June 30, 2023
37.00	SPARE AND ACCESSORIES CONSUMED:		
	Break-up of the above amount is given below:		
	Water Treatment Plant	33,500	-
	Sulphuric Acid Plant-II	1,412,622	869,832
	Phosphoric Acid Plant-II	695,729	208,036
	Granulation Plant	-	201,197
	Polythene Plant	-	91,200
	TSP Plant	511,877	-
	Workshop-Mechanical	2,638	-
	Workshop-Electrical	605,629	684,889
	Conveyor Belt	-	-
	Instrument Workshop	2,629,006	382,747
	Shoal Loader-R & M	985,960	389,858
	Jetty & Unloading	-	241,408
	G.T.G	-	-
	E.T.P	-	-
	Garrage	23,950	-
	Closing Balance :	6,900,911	3,069,167

38.00 STORE CONSUMED:
Break-up of the above amount is given below:

Water Treatment Plant	1,715,279	979,365
Sulphuric Acid Plant-I	-	76,714
Sulphuric Acid Plant-II	14,447,001	21,378,335
Phosphoric Acid Plant-II	9,733,879	9,322,809
Granulation Plant	9,252,457	8,415,080
Polythene Plant	37,676	46,180
TSP Plant	6,245,311	5,814,417
Workshop-Mechanical-1	1,164,902	1,395,742
Workshop-Mechanical-11	1,060,429	1,206,551
Workshop-Electrical	1,300	402,275
Conveyor Belt	1,991,615	314,621
Instrument Workshop	1,751,572	257,105
S.L.Garage	8,198,633	11,925,451
Office (Colony)	2,886,665	4,179,760
GTG Plant	16,800	75,178
Jetty	14,333,949	14,697,767
Laboratory	69,448	609,704
Vehicles	-	-
E.T.P	41,768	230,390
Computer & Accessories	531,358	246,581
Ball Mill	3,746,476	566,013
Closing Balance :	77,226,518	82,140,039



S.L No.	Particulars	June 30, 2024	June 30, 2023
39.00	REPAIR AND MAINTENANCE:		
	Break-up of the above amount is given below:		
	Water Treatment Plant	2,570	440,000
	Sulphuric Acid Plant- II	2,282,420	1,892,350
	Phosphoric Acid Plant - II	5,999,619	2,544,815
	Granulation Plant	5,316,781	5,461,974
	Polythene Plant	337,405	728,563
	Shovel Loader Running and Maintenance	95,004	13,920
	Jetty Repair	444,104	628,698
	M-2 Plant	1,674,763	839,442
	Workshop (Mech)	436,534	862,466
	Workshop (Elect)	131,528	30,081
	G.T.G.	179,786	9,000
	Crane Hire	17,854	-
	Instrument	1000	-
	Closing Balance :	16,919,368	13,451,309
40.00	OTHER FACTORY OVERHEAD (VARIABLE):		
	Break-up of the above amount is given below:		
	Contract Labour	24,511,367	25,442,630
	Improved Diet	5,917,942	5,855,040
	Insertion of TSP Bag	487,830	576,405
	Carriage Inward	1,106,512	68,664
	Water Charges	16,127,754	19,413,403
	Chemicals	33,519	487,739
	Bagging and Stackings	4,218,330	3,921,799
	Store Handling	8,685,097	6,812,945
	Re-bagging Expenses	39,468	41,959
	Indirect Materials (Catalyst)	-	6,128,174
	Cost of Lump Sulphur Production	65,309	108,953
	Caustic for E.T.P Plant	257,240	1,450,241
	Other Welfare Expenses	-	294,000
	Natural Gasfar SA-L Plant	-	4,849,448
	Closing Balance :	61,450,368	75,451,400
41.00	OTHER FACTORY OVERHEAD (FIXED):		
	Break-up of the above amount is given below:		
	Repair and Maintenance of factory building	12,729,105	16,727,455
	Liveries and Uniforms	3,011,235	4,702,715
	BSTI Marking Fees	2,160,000	2,160,000
	Medical Expenses	2,415,020	543,629
	Death Compensation	1,491,440	283,840
	TA/DA Expenses	1,780,572	1,372,631
	Printing & Stationary	1,346,880	639,983
	Advertisement	1,456,200	808,629
	Club Expenses	951,213	391,325
	Entertainment	669,912	650,000
	Games, Sports & Recreation	458,400	440,000
	Prize Award & Honorarium	724,945	1,427,000
	Rent, Rates & Taxes	15,210,150	9,500,000
	Sanitation Expenses	1,000,000	1,200,000
	Scholarship & Grants	500,000	220,000
	Training Expenses	500,000	560,000
	Vehicle Running Exp.	1,200,000	1,200,000
	Vehicle Hiring Exp.	7,000,000	8,000,000
	Vehicle Repair & Maintenance	402,984	200,000
	Watch & Ward Exp.	15,500,000	17,000,000
	Ceremonial Exp	889,135	200,000
	Fire, Fighting Expenses	2,360	-
	Closing Balance :	71,399,551	68,227,207



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME BUDGET VARIANCE
For The Year Ended 30 June 2024

Particulars	Budget (Tk.)	Actual (Tk.)	Variance Favorable/ (Unfavorable)
Sales (Metric Ton):			
TSP	100,000	100,231.0	231.0
Cost of Production (Figures in Taka):			
Gross Sales Revenue	8,069,980,000	7,645,739,244	(424,240,756)
Communication & VAT	47,612,000	35,044,974	12,567,026
Net Sales Revenue	8,022,368,000	7,610,694,269	(411,673,731)
Less: Cost of Goods Sold	6,876,879,000	6,639,399,860	237,479,140
Gross Profit	1,145,489,000	971,294,409	(174,194,591)
Less: Other Operating Expenses:			
Salary & Allowance (Admin)	193,383,000	117,504,734	75,878,266
Salary & Allowance (Sales)	22,101,000	19,572,604	2,528,396
General Admin Expenses	123,508,000	106,988,751	16,519,249
Head Office Management Expenses	150,000,000	150,000,000	-
Selling and Distribution Expenses	301,124,000	291,155,828	9,968,172
Research & Development Expenses	50,000,000	-	50,000,000
Sub-Total:	840,116,000	685,221,917	154,894,083
Operating Profit	305,373,000	286,072,492	(19,300,508)
Add: Miscellaneous Income	120,050,000	152,484,923	32,434,923
Less: Financial Expenses	15,000,000	2,907,313	12,092,687
Total Profit:	410,423,000	435,650,103	25,227,103



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of cost of goods sold budget variance
For The Year Ended 30 June 2024

Particulars	Budget (Tk.)	Actual (Tk.)	Variance Favorable/ (Unfavorable)
Production (Metric Ton):	100,000	100,231	231
Variable Cost:			
Raw Material Consumed	5,768,311,000	5,811,445,400	(43,134,400)
Chemical Consumed	4,053,000	2,681,655	1,371,345
Packing Material Consumed	65,456,000	56,607,876	8,848,124
	5,837,820,000	5,870,734,931	(32,914,931)
Factory Overhead (Variable):			
Gas (Used for Fuel)	49,249,000	38,779,996	10,469,004
Electricity (PDB)	188,355,000	137,561,415	50,793,585
Spare, Accessories & Stores Consumed	60,000,000	6,900,911	53,099,089
Overhauling Expenses	50,000,000	-	50,000,000
Store Consumed & Maintenance	40,000,000	77,226,518	(37,226,518)
Repair & Maintenance	50,000,000	16,919,368	33,080,632
Other Variable Overhead	70,100,000	61,450,368	8,649,632
Total Factory Overhead:	507,704,000	338,838,576	168,865,424
Total Variable Cost:	6,345,524,000	6,209,573,507	135,950,493
Fixed Cost:			
Direct Factory Salary & Wages	232,059,000	235,857,475	(3,798,475)
Fixed Factory Overhead:			
Indirect Salary and Wages	104,979,000	112,288,087	(7,309,087)
Factory Insurance	9,000,000	3,055,790	5,944,210
Factory Depreciation	62,482,000	68,525,494	(6,043,494)
Other Factory Overhead	102,780,000	71,399,551	31,380,449
Total Fixed Factory Overhead:	279,241,000	255,268,922	23,972,078
Total Fixed Cost:	511,300,000	491,126,397	20,173,603
Total Manufacturing Cost:	6,856,824,000	6,700,699,904	156,124,096
Add: Opening Work-in-Process	35,748,000	15,692,592	20,055,408
Total Goods in Process:	6,892,572,000	6,716,392,496	176,179,504
Less: Closing Work-in-Process	15,693,000	29,597,735	(13,904,735)
Cost of goods Manufactured:	6,876,879,000	6,686,794,761	190,084,239
Add: Opening Stock of Finished Goods	235,492,000	235,492,110	(110)
Total Cost of Goods Available:	7,112,371,000	6,922,286,871	190,084,129
Less: Closing Stock of Finished Goods	235,492,000	282,887,010	(47,395,010)
Cost of Goods Sold:	6,876,879,000	6,639,399,860	237,479,140



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Annexure -2

Schedule of Property, Plant and Equipment
As at 30th June 2024

SL No.	Particulars	Value at Cost			Rate (%)	Depreciation			Written down value at 30 June 2024
		Opening Balance (1st July 2023)	Addition during the year	Deletion/Adjustment during the year		Closing Balance (30 June 2024)	Charge for the year	Disposal/Transfer during the year	
1	Land & Land Development	54,585,342	-	-	0%	-	-	-	54,585,342
2	Building & other construction	349,916,959	-	-	5%	6,845,550	4	309,698,019	40,218,940
3	Plant & Machinery	1,223,778,463	21,438,634	-	10%	62,503,816	213,756	982,447,635	262,769,462
4	Vehicle & Locomotives	43,250,741	13,259,875	-	20%	3,222,072	-	34,559,646	21,950,970
5	Office Equipment	17,160,602	144,402	-	15%	1,234,478	3	15,804,717	1,500,287
6	Factory Equipment	42,063,217	-	-	15%	1,681,407	-	38,752,828	3,310,389
7	Furniture & Fixture	9,867,846	3,895,425	-	15%	612,775	-	8,893,029	4,870,242
8	other Assets	8,014,521	-	-	15%	72,482	-	8,014,442	79
	Total at 30 June, 2024	1,748,637,692	38,738,336	-		76,172,580	213,763	1,398,170,316	389,205,712

Total at 30 June, 2023	1,744,635,828	4,001,864	-	1,748,637,692	78,935,701	-	1,322,211,499	426,426,193
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Allocation of Depreciation

June 30, 2024	Taka
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June 30, 2023	Taka
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Factory Depreciation (Factory)
General Administration Depreciation (Admin)

68,525,494	
7,647,085	
76,172,580	

70,750,034	
8,185,667	
78,935,701	

Freehold Land - 75.8150 Acres
Leasehold Land - 23.6134 Acres
Total Land - 99.4284 Acres



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Schedule Of House Building Loan

As at 30th June 2024

Annexure - 3

SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
01	1008	MD. NUR NABI	A.O.O(AD)	1,118,230	-	1,118,230	-
02	1639	Mostafa Kamal	A.Superintendent	689,990	-	100,000	589,990
03	1588	Sayeed Ahmed	A.Superintendent	374,038	-	72,000	302,038
04	1651	Pijuse Kanti Baidya	Sr. Forman	917,104	-	80,000	837,104
05	2033	Tridip Kumer Barua	Sr. Forman	437,880	-	75,000	362,880
06	1350	Nazmin Khanam	A.A.O	287,747	-	45,000	242,747
07	1329	Syeda Shamim Ara Begum	A.A.O	289,347	-	60,000	229,347
08	1327	Md. Shaheen	A.A.O	731,509	-	36,000	695,509
09	1473	Shamsul Huda	A.A.O	273,500	-	24,000	249,500
10	1348	Anower Hossain	A.O	282,882	-	45,000	237,882
11	1306	Md.Mahfuzur Rahman	A.S.O	456,107	-	100,000	356,107
12	1494	Md.Nurul Haque	A.M.O	421,800	-	35,000	386,800
13	2355	Md.Mosharaf Hossain	S.A.T.O	316,800	-	28,000	288,800
14	1753	Mahmudul Haque	S.A.T.O	126,334	-	30,000	96,334
15	2032	Ratan Kumer Sen	Superitt.	296,000	-	40,000	256,000
16	2037	MD. JASHIM UDDIN	SAC	1,146,369	-	-	1,146,369
17	1771	Jannatul Ferdouse	Senior Forman	500,700	-	85,000	415,700
18	1941	Asma Khanam	Sub.Asst.Chemist	358,000	-	60,000	298,000
19	1386	Fahmida Akter	A.A	325,000	-	30,000	295,000
20	2405	Md.Iqbal Hossen	SUB.Asst.Tec.Officer	283,900	-	23,000	260,900
21	2353	Abul Khayer	Senior Forman	311,000	-	26,000	285,000
22	4029	Md. Monir Hossen	Senior Forman	500,000	-	415,200	84,800
Sub Total:				10,444,237	-	2,527,430	7,916,807
23	1296	MD. ABDUL MOMEN	P.IMAM	317,300	-	60,000	257,300
24	1297	ABUL HASHEM	P.IMAM	326,000	-	65,000	261,000
25	1366	MAHFUZ MEAH	U.D.A	548,720	-	90,000	458,720
26	1407	Rafiqul Islam	R.S	167,500	-	7,000	160,500
27	1412	Shakiltur Rahman	U.D.A	316,000	-	30,000	286,000
28	1208	Mohammed Ali	Fireman	268,800	-	16,000	252,800
29	1213	MOKHLESUR RAHMAN	F.M	81,167	-	-	81,167
30	1349	SHANGKAR CHANDRA PAUL	F. INSPAC	505,863	-	70,000	435,863



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
31	1498	Abdul Khaled Azad	A.A	87,000		50,000	37,000
32	1466	Shahidul Islam	A.A	268,800		30,000	238,800
33	1242	RANJIT KUMER DAS	DRIVER	286,842		55,000	231,842
34	1205	MD. DALIL UDDIN	DRIVER	305,760		65,000	240,760
35	1372	MD. MONIRUZZAMAN	S.G	177,740		28,000	149,740
36	1374	MD. KAMAL UDDIN	DRIVER	373,580		373,580	-
37	1405	Ahad ali Khan	Driver	162,500		15,000	147,500
38	1406	Ferdous Shamim	S.S	162,500		15,000	147,500
39	1195	ABU ZAFAR SADEQUE	S.H	113,786		90,000	23,786
40	1336	MD. SHAH ALAM	S.G	96,940		20,000	76,940
41	1200	MD.MOSTUFA	S.G	80,432		16,000	64,432
42	1301	NAZRUL ISALM	S.G	22,932		10,000	12,932
43	1353	ABDUR RAHMAN	S.G	75,040		18,400	56,640
44	1387	Anamul Haque	S.Guard	168,800		16,000	152,800
45	1395	Sheikh Moshitur Rahman	S.Guard	272,400		21,500	250,900
46	1399	Sheikh Kamrul Islam	S.Guard	208,800		21,000	187,800
47	1400	Khorshed Alam	S.Guard	168,800		16,000	152,800
48	1042	MRS SALEHA BEGUM	A.T	371,000		371,000	-
49	1278	SHARIF MD. SHAH KAMAL	A.T	353,105		60,000	293,105
50	1285	MRS SUMSUN NAHER	A.T	196,000		30,000	166,000
51	1299	GOPASHREE	A.T	224,000		50,000	174,000
52	1315	SULTANUL ALAM	A.T	205,000		205,000	-
53	1337	MRS FATEMA PERVIN	A.T	554,000		60,000	494,000
54	1338	QUAMRUN NAHER	A.T	686,000		85,000	601,000
55	1352	KHODAZA .A.H. KHAN	A.T	880,105		120,000	760,105
56	1355	HARADHAN CHANDRARA BARMAN	A.T	502,263		502,263	-
57	1360	ABDUL ALIM	A.T	353,620		353,620	-
58	1363	MIR MOHI UDDIN	A.T	312,227		53,000	259,227
59	1375	RAHIMA BEGUM	A.T	163,200		26,000	137,200
60	1378	SHAHANA BEGUM	A.T	776,500		776,500	-
61	1459	Solaiman Bhuiya	Sr.Clack	162,500		15,000	147,500
62	1347	SHAHIDUL ISLAM	U.D.A	684,814		70,000	614,814
63	1441	Shahadat Hossain Chy.	O.A	205,000		20,000	185,000
64	1439	Saiful Azam	O.A	327,000		28,000	299,000
65	1311	ABDUL JABBAR	MUAJIN	239,338		25,500	213,838



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
66	1260	MD. HUMAYAN KABIR	L.D.A-2	208,540		36,000	172,540
67	1357	HAFIZ MD. KHAIROL ALAM	L.D.A-2	584,091		83,000	501,091
68	1458	Fazlul Haque Bhuiya	Sr.Clack	100,000		40,000	60,000
69	1467	Ahsan Ullah	O.A	272,000		17,000	255,000
70	1326	JASHIM UDDIN	UDA	739,980		61,000	678,980
71	1411	Alamgir Hassain	Record Keeper	258,600		20,700	237,900
72	1148	LAL MOHAN DAS	R.S	46,052		46,052	-
73	1286	ABDUL MAJID	R.S	175,372		27,450	147,922
74	1465	A.S.M.Abdul Hannan	Com.Op.	100,000		50,000	50,000
75	1453	Shibu Mali	Suiper	85,600		-	85,600
76	1389	Md.Motiur Rahman	S.G	84,000		8,000	76,000
77	1392	Mohammed Ali Talukder	S.G	172,800		16,000	156,800
78	1474	Md. Mozammel Haque	R.Kep.	88,800		88,800	-
79	1448	Dipak Barua	R.S	172,800		16,000	156,800
80	1447	Md.Abul Hossain	R.S	172,800		16,000	156,800
81	1512	Md. Kabir Hossain	R.S	184,000		15,500	168,500
82	1491	Milon Mali	Suiper	84,000		8,000	76,000
83	3007	Md. Niaz Kamal	OACOP.	375,400		-	375,400
84	1499	Ula Mong Marma	Driver	228,300		19,000	209,300
85	1410	Atikur Rahman Chy.	J.Clark	155,000		30,000	125,000
86	1477	Masuda Khatun	O.A	358,000		358,000	-
87	1402	Md.Sazzad Hossain	S.A.F.I	263,600		22,000	241,600
88	1430	Md.Mosharaf Hossain	S.Clark	170,000		15,000	155,000
89	1305	Md.Amir Hossain	R.Kep.	270,000		50,000	220,000
90	1416	Md.Sayem Akbar	S.G	84,000		8,000	76,000
91	3003	Abu Mohammed Ismail	Compaundar	370,000		30,000	340,000
92	1143	JADU RAM DAS	R.S	6,243			6,243
93	1167	ABDUL HAKIM	F.M	7,510			7,510
94	1204	MD. MASUD CHY	S.A.F.I	102,957		14,000	88,957
95	1314	MD. MAKSUDUR RAHMAN	U.D.A	131,077		131,077	-
96	1383	Md. Amzad Hossen	UDA	367,000		30,000	337,000
97	1502 A	M.M Yousuf Ali	Senior Store Keeper	349,600		28,000	321,600
98	1501	Md. Sanaulah	S.I	164,600		164,600	-
99	1462	Md.Mijanur Rahman	AT	274,700		23,000	251,700
100	1461	Tareq-e-Salman	AT	274,700		23,000	251,700



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
101	1428	Md. Jafor Hossen	R.S	94,400		8,000	86,400
102	1426	Bellal Mollik	S.G	94,400		8,000	86,400
103	1479	Md. Younus	Helper	94,400		8,000	86,400
104	3015	Yousuf Ali	AT	256,000		8,000	248,000
105	1507	Md. Edrish Ali	S.G	100,000		3,200	96,800
106	3002	Md. Rubel Hossen	S.F.F	100,000		14,800	85,200
107	1495	Md. Abdul Kalam	S.G	100,000		3,200	96,800
108	1510	Md. Osman Gani	ASI	119,000		3,600	115,400
109	1432	Md. Nurul Haque	ASI	185,000		6,000	179,000
110	1388	Md. Selim Ullah	S.G	50,000		2,000	48,000
111	1359	HABIBUR RAHMAN	R.S	163,894		-	163,894
Sub Total:				21,598,890	-	5,609,342	15,989,548
112	2224	MIZANUR RAHMAN	M.T	113,000		15,000	98,000
113	2326	Md. Soleman	M.T	230,900		230,900	-
114	2383	Jamal Uddin	M.T	254,000		23,000	231,000
115	2121	MD. SHAH ALAM	M.T	425,588		50,000	375,588
116	2290	Ahad Ali	M.T	465,000		39,000	426,000
117	2340	Md. Ramjan Ali	H.S.T	170,000		15,000	155,000
118	2352	Md. Abu Bakkar Siddiq	H.S.T	72,500		72,500	-
119	2368	Md. Mahfuzul Haque	S.T-I	402,300		32,000	370,300
120	2375	Md. Rezaul Haque	M.T	207,000		19,000	188,000
121	2091	BAKTEAR UDDIN	M.T	470,772		55,000	415,772
122	2081	ABU ZAFAR CHOKDER	M.T	573,380		62,000	511,380
123	2145	ZAHIDUL ISLAM	M.T	478,166		56,000	422,166
124	2264	MD. KABIR HOSSIN	S.T-I	402,216		402,216	-
125	2336	Md. Ekramul Haque	H.S.T	128,000		36,000	92,000
126	2349	Forhad Hossain	H.S.T	162,500		15,000	147,500
127	2373	Md. Shahabuddin	H.S.T	128,000		36,000	92,000
128	2068	MD. SAIFUDDIN	M.T	476,520		56,000	420,520
129	2351	Md. Anowarul Azim	S.T-I	170,000		15,000	155,000
130	2386	Md. Zaherul Islam Liton	HST	270,000		22,000	248,000
131	2185	SALAH UDDIN AHMED	M.T	757,820		101,000	656,820
132	2041	NURUL KABIR	H.S.T	86,336		14,960	71,376
133	2048	MD. SALAH UDDIN CHY	M.T	447,760		51,000	396,760
134	2172	HARUN OR RASHI	MT	614,596		50,000	564,596



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
135	2226	NASIR UDDIN	M.T	8,489		8,489	-
136	2034	MD. SHEIK AHMED	M.T	567,311		47,000	520,311
137	2346	Salah Uddin	H.S.T	162,500		16,100	146,400
138	2259	KHAND HARUN OR RASHI	M.T	574,392		72,000	502,392
139	2040	MD. ZAHED HOSSAIN CHY.	S.T-1	430,997		45,000	385,997
140	2130	REZAUL KARIM	S.T-2	37,336		7,460	29,876
141	2122	MD. JASHIM UDDIN	S.T-2	148,836		22,460	126,376
142	2261	AZAZUL ISLAM	H.S.T	408,246		59,787	348,459
143	2115	MD. ABUL BASHAR KHAN	M.T	401,439		49,000	352,439
144	2277	Saifuddin Sumon	H.S.T	162,500		15,000	147,500
145	2288	Md.Abdur Rahman	M.T	375,000		31,000	344,000
146	2105	MOKTER AHMED	M.T	58,944		58,944	-
147	2207	MD.BELAYET HOSSAIN	M.T	87,333		13,430	73,903
148	2328	Md.Kalim Ullah	M.T	209,800		209,800	-
149	2329	Md.Ataur Rahman	M.T	263,200		263,200	-
150	2173	HUMAYAN KABIR	H.S.T	184,595		29,930	154,665
151	2266	MD. SADEQUE ALI TALUK	M.T	208,053		100,000	108,053
152	2440	Md.Mojibul Haque	H.S.T-1	79,000		2,400	76,600
153	2196	MASUD RANA	M.T	775,440		108,000	667,440
154	2107	KHEER MOHAN DAS	H.S.T	60,174		60,174	-
155	2225	MD. BAKTEAR UDDIN	S.T-1	448,955		51,000	397,955
156	2273	Shariful Alam	H.S.T	335,500		28,000	307,500
157	2275	Naziul Haque	H.S.T	227,100		19,000	208,100
158	2283	Mamdudur Rahman	H.S.O	300,400		26,000	274,400
159	2262	MD. AMIR HOSSAIN	M.T	825,974		68,000	757,974
160	2337	Md.Imam Hossain	MT	408,000		33,000	375,000
161	2354	Din Mahammed	M.T	274,000		39,600	234,400
162	2331	Khurshid Alam	M.T	217,500		21,000	196,500
163	2396	Sudhansu Kumar Mandol	H.S.T	284,000		23,000	261,000
164	2367	Md.Moniruzzaman	S.T-1	370,000		30,000	340,000
165	2424	Md.Golam Kibria	H.S.T	227,500		19,000	208,500
166	2099	KHAN KAISER	M.T	364,816		44,896	319,920
167	2330	Jobayrul Hoque	M.T	429,600		28,000	401,600
168	2479	Md. Morshed Alam	S.T-1	161,500		13,000	148,500
169	2492	Md. Abu Anwar Hossen	S.T-2	173,400		13,500	159,900



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
170	2410	Md. Kamal	H.S.T	114,000		10,000	104,000
171	2477	Kajal Baruya	H.S.T	294,600		15,000	279,600
172	2278	Md. Taire Azam	H.S.T	183,500		15,000	168,500
173	2461	Md. Shahid Hassan	S.T-2	180,000		-	180,000
174	2469	Shomel Baruya	S.T-2	182,300		14,500	167,800
175	2301	Md. Aktaruzzaman	M.T	293,600		24,000	269,600
176	2493	Md. Anisur Rahman	S.T-2	73,400		11,400	62,000
177	2418	Abdul Kader Bhuiya	H.S.T	291,750		22,500	269,250
178	2437	Golam Faruk	H.S.T	114,000		10,000	104,000
179	4011	Md. Joynal Abedin	M.T	183,500		15,000	168,500
180	2428	Md. Nur Nobi Salim	S.T-1	207,000		17,000	190,000
181	2425	Shah Emran	H.S.T	176,800		5,100	171,700
182	2474	Md. Solaiman Bahadur	M.T	175,200		14,000	161,200
183	2379	Md. Abul Kalam	H.S.T	184,500		184,500	-
184	2438	Md. Shahid Ullah	M.T	141,600		12,000	129,600
185	2422	Md. Kamruzzaman	H.S.T	128,000		10,000	118,000
186	2470	Md. Golam Nur	S.T-2	61,500		5,000	56,500
187	2486	Md. Jashim Uddin	S.T-2	75,800		6,000	69,800
188	2411	Md. Hanif	H.S.T	113,700		9,000	104,700
189	2465	Md. Shahjahan Howlader	Helper Cleaner	159,800		13,000	146,800
190	2466	Md. Delwar Hossen	S.S.T	70,800		6,000	64,800
191	2494	Md. Johirul Islam	S.S.T	185,100		14,500	170,600
192	2485	Md. Akbar Hossen	S.T-2	94,400		8,000	86,400
193	2534	Shamsul Alam	Medical Helper	79,000		2,400	76,600
194	2299	Alimuzzaman	H.S.T	200,000		6,000	194,000
195	2538	Md. Lahu Mia	Medical Helper	100,000		3,200	96,800
196	2409	Md. Bodi Alam	H.S.T	151,000		4,800	146,200
197	2447	Md. Alamgir	SST	100,000		3,200	96,800
198	2449	Md. Nazmul Islam	SST	100,000		3,200	96,800
199	2442	Md. Jahidul Islam	SST	100,000		3,200	96,800
200	2404	Sheuli Akter	HST	200,000		6,000	194,000
201	2505	Md. Sarwar Hossen Sikder	Fifty Habd	100,000		3,200	96,800
202	2467	Abdus Sattar	SST	100,000		3,200	96,800
203	2513	Md. Jamal Hossen	Wood Handler	100,000		3,200	96,800
204	2539	Sujon Kumar Ray	Medical Helper	30,000		2,000	28,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
205	2540	Ahsan Ullah	Hand Barker	58,000		2,000	56,000
206	2468	Md. Monir Hossen	ST-2	100,000		3,200	96,800
207	2406	Abul Kalam	HST	200,000		6,000	194,000
208	2407	Md. Khokon	ST-1	183,000		5,600	177,400
209	2423	Alauddin	HST	145,000		4,400	140,600
210	2527	Shorab Hossen	Loader	88,000		2,800	85,200
211	2448	Md. Altab Hossen	SST	100,000		3,200	96,800
212	2439	Md. Abu Hena Mostafa Kamal	MT	160,000		4,800	155,200
213	2311	Anichur Rahman	ST-1	200,000		6,000	194,000
214	2517	Md. Faruk Saradar	RSP Repair	100,000		3,200	96,800
215	2500	Md. Anbul Khayer	MT	283,000		283,000	-
216	2365	Jafor Ahmed	ST-1	200,000		6,000	194,000
217	2524	Md. Golam Mostofa	Medical Helper	52,000		5,000	47,000
218	2417	Md. Humayun Kabir	HST	200,000		6,000	194,000
219	2464	Md. Haider Ali	SST	100,000		3,200	96,800
220	2503	Md. Yousuf Ali	Utility Man	76,000		2,400	73,600
221	2414	Md. Salauddin	ST-1	164,000		5,200	158,800
222	2294	Khondokar Yasin Arafat	HST	200,000		6,000	194,000
223	2491	Md. Ismail Hossen	S.T-2	75,800		7,800	68,000
Sub Total:				25,487,834	-	3,995,646	21,492,188
224	1829	Md. Abul Hossain	H.S.O	170,000		15,000	155,000
225	1862	Md. Abdul Gafur	M.O	226,800		226,800	-
226	1758	MD. ELIAS	H.S.O	212,940		27,000	185,940
227	1765	MD. YOUSUF	SO-2	148,940		13,200	135,740
228	1787	Md. Alamgir Hossain	M.O	272,000		24,000	248,000
229	1896	RAHAT ALI	H.S.O	238,200		20,700	217,500
230	1955	Md. Abdul Mannan Talukder	H.S.O	68,000		6,000	62,000
231	1994	Md. Abdul Hai	S.S.O	57,600		30,000	27,600
232	1757	IQBAL JABED	M.O	6,549		6,549	-
233	1762	MD. AZAHARUL ISLAM	M.O	121,960		27,000	94,960
234	1919	Bonoful Barua	H.S.O	152,000		14,000	138,000
235	1860	Md. Jamal Uddin	M.O	336,000		30,000	306,000
236	1760	MD. NURUL ISLAM	M.O	482,660		58,000	424,660
237	1891	Md. Khalil Ullah	H.S.O	279,400		279,400	-
238	1991	Md. Amzad Hossain	SSO	130,700		11,000	119,700



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
239	1761	SERAJUL ISLAM	M.O	65,758		13,000	52,758
240	2003	Kamol Chandro Das	H.S.O	320,600		26,000	294,600
241	1585	MUJIBUR RAHMAN	M.O	105,680		23,000	82,680
242	1755	MD. KHORSHED ALAM	M.O	111,000		30,000	81,000
243	1864	Md. Obaidul Haque	H.S.O	170,000		15,000	155,000
244	1766	MD.LOKMAN	H.S.O	254,937		33,000	221,937
245	1783	Md.Emran Hossain	M.O	340,000		30,000	310,000
246	1946	Md..Akbor Khan	S.O-1	71,000		7,000	64,000
247	1854	Md..Jahangir Alam	M.O	254,000		23,000	231,000
248	1781	Mofizul Islam	H.S.O	320,000		27,000	293,000
249	1823	REAZUL KARIM	H.S.O	44,800		44,800	-
250	1887	Md.Moniruzzaman	S.O-1	170,000		15,000	155,000
251	1892	Md.Rafiqul Islam	S.O-2	249,000		20,000	229,000
252	1686	ABU TAHID KHAN	M.O	643,680		151,000	492,680
253	1878	Mrs. Rehena Begum	H.S.O	170,000		15,000	155,000
254	1879	Trisna Barua	S.O-1	250,200		22,000	228,200
255	1812	SHAHIDUL ISLAM	M.O	185,524		21,000	164,524
256	1882	ABUL HASHIM	S.O-2	209,800		17,000	192,800
257	4005	Md. Yousuf Ali	S.O-2	191,750		15,000	176,750
258	1797	Md. Jahir Shah	M.O	302,500		25,000	277,500
259	1920	Md. Rabiul Hoque	H.S.O	238,750		18,500	220,250
260	1776	Md. Raihan Habib	M.O	320,300		27,000	293,300
261	4014	Mostafa Kamal	M.O	745,000		67,100	677,900
262	1796	Md.Khairul Islam	S.O-1	183,500		15,000	168,500
263	1917	Md. Shahjahan	S.O-1	136,800		12,000	124,800
264	4004	Md. Yousuf Ali	S.O-2	173,300		14,500	158,800
265	4010	Md. Shahjahan	Helper Cleaner	177,300		14,500	162,800
266	1895	Md. Jakir Hossen	S.O-2	213,750		16,500	197,250
267	1951	Md. Iqbal Hossen	S.O-1	137,750		12,500	125,250
268	1952	Md. Shahab Uddin	M.O	136,800		12,000	124,800
269	1831	Nurul Amin	H.S.O	183,500		183,500	-
270	1763	Ferdous Begum	H.S.O	183,500		15,000	168,500
271	4012	Md. Nur Nobil	H.S.O	110,100		9,000	101,100
272	1950	Md.Babor Hossen	S.O-1	150,600		12,000	138,600
273	1902	Biplob Mali	S.O-1	219,700		17,000	202,700



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
274	4017	Md. Omar Faruk Rubel	S.O-1	189,500		15,000	174,500
275	2361	Md. Omar Faruk	S.O-1	189,500		21,000	168,500
276	2490	Md. Solaiman	S.O-2	170,800		13,500	157,300
277	1954	Siddiq Ahmmed	H.S.O	165,900		13,000	152,900
278	4025	Md. Omar Faruk	S.O	75,800		6,000	69,800
279	4023	Md. Kabir Ahmed	Forth Hand	85,100		7,000	78,100
280	4009	Md. Nur Islam Khan	Helper Cleaner	180,100		14,500	165,600
281	4042	Md. Kabir Hossen	Helper Cleaner	85,100		7,000	78,100
282	1790	Md. Saiful Islam	H.S.O	200,000		6,000	194,000
283	2430	Md. Faridul Islam	S.O-1	162,000		2,400	159,600
284	1986	Md. Anamul Hoque	SSO	100,000		3,200	96,800
285	1989	Md. Abul Kalam	SSO	100,000		3,200	96,800
286	4065	Md. Shawkat Ali Sheikh	Stenslior	100,000		3,200	96,800
287	4007	Md. Mofizur Islam	SO-2	100,000		3,200	96,800
288	4043	Md. Jakir Hossen Hawlader	Helper Cleaner	79,000		2,400	76,600
289	1821	Md. Masud Rana	SO-1	200,000		6,000	194,000
290	4002	Md. Mukter Ali	SO-1	200,000		6,000	194,000
291	1782	Md. Mizanur Rahman	MO	400,000		12,000	388,000
292	4063	Md. Amir Hossen Mollick	Air.Com.Cleaner	58,000		2,000	56,000
293	1981	Nazim Uddin	H.SO	200,000		6,000	194,000
294	1998	Anowara Begum	H.SO	200,000		20,000	180,000
295	1939	Monirul Islam	SO-2	100,000		3,200	96,800
296	4036	Masrul Alam	MO	396,000		6,000	390,000
297	1820	Md. Shaharul Islam	SO-1	200,000		6,000	194,000
298	4062	Abdul Kuddus Biswas	Helper Cleaner	58,000		2,000	56,000
299	1873	Shah Alam Bhuiya	MO	384,000		12,000	372,000
300	4030	Sarwar Jahan Khan	H.SO	200,000		3,000	197,000
301	1885	Md. Kamal Uddin	SO-1	200,000		6,000	194,000
302	1802	Ariful Islam	MO	400,000		12,000	388,000
303	2303	Selina Akter	H.SO	200,000		6,000	194,000
304	1883	Md. Alamgir Hossen	H.SO	200,000		12,000	188,000
305	1984	Md. Elahi Box	SSO	100,000		3,200	96,800
306	1881	Md. Mohibul Alam	SO-1	200,000		6,000	194,000
307	1819	Md. Alamgir Hossen	SO-1	200,000		6,000	194,000
308	4034	Md. Liyakot Ali Miah	MO	400,000		6,000	394,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
309	4006	Md. Altaf Hossen	Helper Cleaner	79,000		30,000	49,000
Sub Total:				17,202,428	-	2,099,549	15,102,879
Total:				74,733,389	-	14,231,967	60,501,422



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Schedule Of Motor Cycle Loan

As at 30th June 2024

Annexure - 4

SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
01	1008	NURUN NOBI	A.OPE.O	48,000	-	48,000	-
02	1380	Aynul Haque Pappu	Assit. Manager (Security)	4,000	-	4,000	-
03	2032	Ratan Kumar Sen	A.Superintendent	4,000	-	4,000	-
04	1559	A.K.M Mamunur Rashid	A.Superintendent	-	-	-	-
05	1753	Mohmodul Hoque	S.A.T.O	28,000	-	28,000	-
06	2096	Abdul Hoque	Sr.Forman	-	-	-	-
07	1473	Md.Samsul Huda	A.A.O	-	200,000	-	200,000
08	2353	Md. Abul Khair	Sr.Forman	-	200,000	-	200,000
09	1327	Md. Shaheen.	A.A.O	21,500	130,000	21,500	130,000
Sub Total:				105,500	530,000	105,500	530,000
10	1296	Abdul Momen	Pesh. Imam.	41,000	-	36,000	5,000
11	1383	Md. Amzad Hossain	UDA	8,000	200,000	8,000	200,000
12	1428	Jafor Hossain	R.Shorter	3,000	100,000	3,000	100,000
13	1349	Sonkor Chandro Pal	F.Ins	8,000	-	8,000	-
14	1402	Sazzad Hossain	A.F.I	-	-	-	-
15	1242	Ronjit Kumar Das.	Driver	15,000	-	15,000	-
16	1205	Dalil Uddin Mollah	Driver	6,000	-	6,000	-
17	1374	Kamal Uddin	Driver	21,000	-	21,000	-
18	1405	Ahad Ali Khan	Driver	2,400	150,000	2,400	150,000
19	1406	Fardaows Shameem	Supervisor	2,200	-	2,200	-
20	1426	Billal Mollik	S.Guard	1,800	100,000	1,800	100,000
21	1200	Md. Mostafa.	S.Guard.	2,000	-	2,000	-
22	1301	Md.Nazrul Islam (2)	S.Guard.	6,000	-	6,000	-
23	1387	Md. Enamul Hoq	S.G	760	-	760	-
24	1390	Jahirul Islam	S.HABILDER	2,000	150,000	2,000	150,000
25	1392	Md. Ali Talukder	S.Guard.	1,560	-	1,560	-
26	1395	Sk. Mashhur Rahman	S.HABILDER	1,200	40,000	1,200	40,000
27	1399	Sk Kamrul Islam	S.Guard.	2,000	100,000	2,000	100,000
28	1400	Khorshed Alam	S.Guard.	800	100,000	800	100,000
29	1347	Shahidul Islam	U.D.A.	4,000	-	4,000	-
30	1458	Fazlul Hoque Bhy	Sr.Clack.	3,000	200,000	3,000	200,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
31	1326	Jashim Uddin	U.D.A	3,000		3,000	-
32	1411	Alamgir Hossain	Rec.Shorter	3,400	100,000	3,400	100,000
33	1286	Abdul Mazid	Rec.Shorter	4,000	100,000	4,000	100,000
34	1003	MR..MOHAMMED ULLAH(CASH)	UDA	731		-	731
35	1404	Abullah Al-Sumon	Driver	8,500		8,500	-
36	1467	Md. Ahasan Ulliah	Office Asstt.	8,500	200,000	8,500	200,000
37	1466	Md. Shahidul Islam	Accounts Asst.	-	200,000	-	200,000
38	1430	Md.Mosharaf Hossain	Saled Asst.	-	200,000	-	200,000
39	1441	Md. Shahadat Hossen Chy.	Office Asstt.	-	200,000	-	200,000
40	3015	Md. Younus Ali	Asst. Techer-I	-	145,000	-	145,000
41	1461	Md. Tariq-E-Salman	Asst. Techer-I	-	200,000	-	200,000
42	3002	Md. Rubel Hossen	Sr. fire fighter	-	150,000	-	150,000
43	1402	Md. Shazzad Hossain	Asst. Fire Insp	-	150,000	-	150,000
44	1410	Md. Atikur Rahman Chy.	Senior Clack	-	150,000	-	150,000
45	3003	Abu Mohammed Ismail	Sr. Compunder	-	150,000	-	150,000
46	1297	Md.Abul Hashem	Pesh. Imam.	-	150,000	-	150,000
47	1495	Md.Abul Kalam	Security guard	-	100,000	-	100,000
48	1416	Md. Sayem Akbar	Security guard	-	100,000	-	100,000
49	1407	Md. Rafiqul Islam	R.Shorter	-	28,000	-	28,000
50	1448	Dipok Borua	R.Shorter	-	100,000	-	100,000
51	3019	Md. Omar Faruk	R.Shorter	-	24,000	-	24,000
52	3006	Sanjoy Kumar Chakrobarti	R.Shorter	-	100,000	-	100,000
53	1512A	Md. Kabir Hossen	R.Shorter	-	100,000	-	100,000
54	1427	Sharmin Akthar	S.K	-	200,000	-	200,000
55	1465	Abu Sayed Mohammad Abdul Hannan	Computer Op.	-	200,000	-	200,000
56	1507	Md.Idriss Ali	Security guard	-	100,000	-	100,000
57	1357	Md. Khairul Alam	UDA	-	200,000	-	200,000
58	1439	Md. Safiul Azam	Office Asstt.	-	200,000	-	200,000
59	1213	Md. Moklesur Rahman	S.A.F.I	62,000		-	62,000
60	1366	Md. Mahfuz Mia	UDA	124,000		40,000	84,000
61	1471	Nahida Akter	MLSS	62,000		20,000	42,000
62	1479	Md. Younus Ali	Helper	68,000		20,000	48,000
63	1432	Md. Nurul Hoque	Security Havilder	62,000		20,000	42,000
64	1787	ALAMGIR HOSSAIN	H.S.O	537,851	4,687,000	254,120	4,970,731



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
65	1795	FAIZUL KHONDOKAR	SO-II	2,000	150,000	2,000	150,000
66	1814	MD. EMRAN HOSSAIN	S.O-I	740	150,000	740	150,000
67	1790	SAIFUL ISLAM	SO-II	2,000		2,000	-
68	1792	HABIBUR RAHMAN MIEH	SO-II	-			-
69	1797	ZAHIR SHAH	H.S.O	2,500	200,000	2,500	200,000
70	2303	SELINA AKTER	ST-2	14,000		14,000	-
71	1796	KHAIRUL ISLAM	SO-II	2,880	150,000	2,880	150,000
72	1819	ALAMGIR HOSSAIN	S.O-I	1,460		1,460	-
73	1761	SERAJUL ISLAM	M.O	3,000		3,000	-
74	1755	KHORSHEED ALAM	M.O (NPS)	12,000		12,000	-
75	1820	SHAHARUL ISLAM	S.O-I	4,080		4,080	-
76	1776	MD. RAYHAN HABIB	M.O	2,200		2,200	-
77	1802	ARIFUR RAHMAN	H.S.O	1,580		1,580	-
78	1821	MD. MASUD RANA	S.O-I	1,360		1,360	-
79	1808	MASUDUR RAHMAN	SO-II	1,560	150,000	1,560	150,000
80	2292	MOON MOON AKTER	M.O	3,000		3,000	-
81	1911	Md. Hafijur Rahman	H.S.O	77,500		25,000	52,500
82	1804	Md. Arafat Hossain	M.O	52,000		52,000	-
83	1986	Md. Anamul Hoque	S.S.O	41,000		10,000	31,000
84	1882	Md. Abdul Hashim	SO-2	62,000		20,000	42,000
85	1902	Biplob Mali	SO-1	88,000		30,000	58,000
86	1766	Md. Lokman	H.S.O	93,000		30,000	63,000
87	1884	Md. Nojir Ullah	SO-2	43,000		30,000	13,000
88	1989	Md. Abul Kalam	S.S.O	41,000		10,000	31,000
89	1803	Md. Awiad Hossain	MO	124,000		40,000	84,000
90	2430	Md. Foridul Islam	SO-1	35,800		18,000	17,800
91	2001	Md. Delowar Hossain	MO	128,000		40,000	88,000
92	1762	Md. Azharul Islam	MO	124,000		40,000	84,000
93	1939	Md. Monirul Islam	SO-2	45,800		18,000	27,800
94	1951	Md. Iqbal Hossen	SO-1	-	150,000		150,000
95	1968	Md. Sadek Hossen Khoka	SO-1	-	150,000		150,000
96	4037	Ranu Akter	SO-1	-	100,000		100,000
97	4013	Md. Sarowar Hossain	SO-1	-	150,000		150,000
98	1822	Md. Rashedul Islam	SO-1	-	150,000		150,000
99	1963	Md. Tajul Islam	SO-1	-	150,000		150,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
100	2539	Sujon Kumar Roy	Mechanical helper	-	40,000		40,000
101	1933	Suman Kumar Roy	HSO	-	150,000		150,000
102	4014	Md. Mostafa Kamal	Mo	-	200,000		200,000
103	1919	Banaful Borua	Mo	-	200,000		200,000
104	1920	Md. Rabiul Hoque	Mo	-	200,000		200,000
105	1782	Md. Mizanur Rahman	Mo	-	200,000		200,000
106	1879	Trisna Barua	HSO	-	150,000		150,000
107	1930	Sharmin Akthar	HSO	-	150,000		150,000
108	1927	Lipon Pal	HSO	-	150,000		150,000
109	4017	Md. Omar Faruk Rubel	HSO	-	150,000		150,000
110	1758	Md. Elias	HSO	-	150,000		150,000
111	1925	Md. Mehdi Hassan	HSO	-	125,000		125,000
112	1843	Shishu Ranjon Jododash	HSO	-	150,000		150,000
113	1887	Md. Moniruzzaman	HSO	-	150,000		150,000
114	1955	Md. Abdul Manan Talukdar	HSO	-	150,000		150,000
115	1935	Md. Saiful Islam	HSO	-	150,000		150,000
116	1781	Md. Mofizul Islam	HSO	-	100,000		100,000
117	1929	Sadia Sultana	HSO	-	150,000		150,000
118	1948	Md. Aminul Hoque	HSO	-	150,000		150,000
119	1932	Mrs. Lakee	HSO	-	150,000		150,000
120	1829	Abdul Hossain	HSO	-	150,000		150,000
121	1934	Shisir Kumar	HSO	-	150,000		150,000
122	4063	Md. Amir Hossain Mollick	Mechanical helper	-	24,000		24,000
123	1864	Md. Obaidul Hoque	MO	-	200,000		200,000
124	2002	Md. Shaydul Hoque	MO	-	200,000		200,000
125	4042	Md. Kabir Hossen	Helper Cleaner	-	27,000		27,000
126	1991	Md. Amzad Hossain	SSO	-	100,000		100,000
127	2490	Md. Solaiman	SO-2	-	100,000		100,000
128	1760	Md. Nurul Islam	MO	-	200,000		200,000
129	1787	Md. Alamgir Hossain	MO	-	200,000		200,000
130	4053	Md. Rashid Ahmmad	SSO	-	30,000		30,000
131	4009	Md. Nur Islam Khan	SSO	-	84,000		84,000
132	1988	Md. Babul Miah	SSO	-	100,000		100,000
133	1765	Md. Yousuf	SO-2	-	100,000		100,000
134	4004	Md. Yousuf Ali	SO-2	-	100,000		100,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
		Sub Total:		1,009,460	6,430,000	417,360	7,022,100
135	2091	MR. BAKTEAR UDDIN	M.T.	2,380	200,000	2,380	200,000
136	2264	MR. KABIR HOSSAIN	M.T.	2,500		2,500	-
137	2308	MD.FARUK	S.T-1	1,560		1,560	-
138	2226	MR. NASIR UDDIN	M.T.	3,000	200,000	3,000	200,000
139	2298	MD.SHAFIQUL ISLAM	S.T-2	1,660		1,660	-
140	2041	MR. MD. NURUL KABIR	S.T-1	3,000	150,000	3,000	150,000
141	2272	MD. ARIFUZZAMAN KHA	ST-1	84,600		-	84,600
142	2115	MR. ABUL BASHAR KHAN	M.T.	3,200		3,200	-
143	2288	MD.ABDUR RAHMAN	H.S.T	3,960	135,000	3,960	135,000
144	2173	MR. HOMAYUN KABIR	M.T.	4,000		4,000	-
145	2283	MR.MAMDUDUR RAHMAN	H.S.O	3,840	57,000	3,840	57,000
146	2290	AHAD ALI	M.T	1,200		1,200	-
147	2310	ANISUR RAHMAN BY (PUR)	ST-1	1,560	150,000	1,560	150,000
148	2368	MD. MAHFUZUL HAQUE	ST-1	8,000	130,000	8,000	130,000
149	2099	MR. KHAN KAISER AHMED	M.T NPS	12,000		12,000	-
150	2349	Md. Forhad Hosaain	H.S.T	35,000		10,000	25,000
151	2442	Md. Jahidul Islam	S.S.T	36,000		10,000	26,000
152	1977	Md. Rashedul Hoque	H.S.T	52,000		20,000	32,000
153	2407	Md. Khokon	ST-1	47,000		20,000	27,000
154	2404	Sheuli Akter	ST-1	62,000		62,000	-
155	2409	Md. Bodi Alam	H.S.T	47,000		20,000	27,000
156	2311	Md. Anisur Rahman	ST-1	62,000		20,000	42,000
157	2452	Md. Saidur Rahman	S.S.T	42,200		12,000	30,200
158	2439	Abu Hena Mostofa Kamal	H.S.T	42,000		20,000	22,000
159	2423	Md. Allauddin	H.S.T	49,000		20,000	29,000
160	2411	Md. Hamif	H.S.T	42,000		20,000	22,000
161	2357	Md. Masud Pervaz	ST-2	62,000		20,000	42,000
162	2145	Md. Jahidul Islam	MT	11,000	200,000	11,000	200,000
163	2454	Md. Achlam Mia	MT	140,000		140,000	-
164	2417	Md. Humayun Kabir	HST	-	150,000	-	150,000
165	2428	Md. Nur Nabi Salim	ST-1	-	150,000	-	150,000
166	2540	Md. Ahasan Ullah	Hand Barker	-	72,000	-	72,000
167	2511	Md. Sultan Ahmed	Utilityman	-	100,000	-	100,000
168	2390	Mohes Chandra	HST	-	150,000	-	150,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
169	2107	Babu Kheer Mohan Das	HST	-	150,000	-	150,000
170	2304	Md. Mozaharul Islam	HST	-	150,000	-	150,000
171	2351	Anowarul Azim	HST	-	150,000	-	150,000
172	2424	Md. Golam Kibria	HST	-	150,000	-	150,000
173	2294	KH Easir Arafat	HST	-	150,000	-	150,000
174	2275	Md. Naziul Hoque	HST	-	137,000	-	137,000
175	2277	Md. Saifuddin Sumon	HST	-	150,000	-	150,000
176	2273	Md. Sariful Alam	HST	-	150,000	-	150,000
177	2122	Md. Jashim Uddin	HST	-	150,000	-	150,000
178	2478	Md. Mehedi Hassan Sumon	ST-I	-	150,000	-	150,000
179	2475	Md. Nur Nobi Sarkar	ST-I	-	150,000	-	150,000
180	2299	Md. Alimuzzaman	HST	-	150,000	-	150,000
181	2391	Md. Shojib Mollik	HST	-	150,000	-	150,000
182	2330	Mow Jobarrul Hoque	MT	-	200,000	-	200,000
183	2340	Md. Ramjan Ali	SST	-	200,000	-	200,000
184	2393	Md. Ayeen Uddin	SST	-	100,000	-	100,000
185	2447	Md. Alamgir	SST	-	94,000	-	94,000
186	2449	Md. Nazrul Islam	SST	-	96,000	-	96,000
187	2467	Md. Abdus Sattar	SST	-	60,000	-	60,000
188	2489	Md. Azizur Rahman	SST	-	100,000	-	100,000
189	2445	Md. Saidul Islam	SST	-	100,000	-	100,000
190	2494	Md. Jahirul Islam	SST	-	86,000	-	86,000
191	2370	Rafiq Ahmmad	MT	-	100,000	-	100,000
192	2437	Md. Golam Faruk	MT	-	200,000	-	200,000
193	2262	Md. Amir Hossain	MT	-	200,000	-	200,000
194	2225	Md. Bakhtear Uddin-2	MT	-	200,000	-	200,000
195	2301	Md. Akteruzzaman	MT	-	200,000	-	200,000
196	2373	Md. Shahab Uddin	MT	-	200,000	-	200,000
197	2196	Md. Masud Rana	MT	-	200,000	-	200,000
198	2354	Din Mihammad	MT	-	200,000	-	200,000
199	2185	Saleh Uddin Ahamed	MT	-	200,000	-	200,000
200	2383	Md. Jamal Uddin	MT	-	200,000	-	200,000
201	2465	Md. Shahajahan Haolader	SST	-	80,000	-	80,000
202	2527	Md. Sohorab Hossain	Loader	-	50,000	-	50,000
203	2505	Md. Sarowar Hossain Sikder	Fifth Hand	-	100,000	-	100,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2023	Addition	Deduction	Balance as on 30.06.2024
204	2493	Md. Anisur Rahman	ST-2	-	100,000	-	100,000
205	2486	Md. Jashim Uddin	ST-2	-	100,000	-	100,000
206	2468	Md. Monir Hossain	ST-2	-	100,000	-	100,000
207	2364	Fatematuz Johura Munna	ST-2	-	100,000	-	100,000
208	2507	Md. Nur Ali Khan	Hand Barker	-	100,000	-	100,000
209	2513	Md. Jamal Hossain	Wood Handler	-	50,000	-	50,000
210	2543	Md. Delwar Hossain	SST	-	48,000	-	48,000
211	2551	Md. Bellal Hossain	SST	-	42,000	-	42,000
212	2554	Md. Harunur Rashid	SST-2	-	43,000	-	43,000
Sub Total:				865,660	7,630,000	456,860	8,038,800

Total: 2,518,471 19,277,000 1,233,840 20,561,631



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF FDR INVESTMENT
 As at 30th June 2024

Annexure - 5

Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2023	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2024
1	Jamuna Bank Ltd, Tongi, Gaziur	0366751/24444	10,529,125		381,681	76,336	15,000	10,819,470	(0)
2	Janata Bank Ltd., Khatungonj Br.	450395/0100242680 957	30,000,000		2,312,276	462,455	30,000	31,819,821	(0)
3	BASIC Bank Ltd, Asadgonj Branch	222499/1618-01- 0007427	30,000,000		2,491,648	498,330	30,000	31,963,319	(0)
4	BASIC Bank Ltd, Agrabad Branch	201472/0818-01- 0014398	251,736,338		1,101,346	220,269	50,000	252,567,415	(0)
5	Janata Bank Ltd, Strand Road Br.	775016	500,000,000		29,256,201	5,851,240	100,000	523,304,960	0
6	Janata Bank Ltd, Baizid Bostami Road Br.	100244534141	40,000,000		2,340,576	468,115	30,000	41,842,461	(0)
7	Janata Bank Ltd, Kazir Dewry Bazar	0926243/1736	200,000,000		11,702,880	2,340,576	100,000	209,262,304	0
8	BASIC Bank Ltd, Asadgonj Branch	222517/1618-01- 0007641	70,000,000		4,096,008	819,202	100,000	73,176,806	0
9	BASIC Bank Ltd, Agrabad Branch	201496/0818-01- 0014634	200,000,000		11,702,880	2,340,576	100,000	209,262,304	0
10	BASIC Bank Ltd, Dewanhat Branch	208489/3018-01- 0006042	40,000,000		2,340,576	468,115	30,000	41,842,461	(0)
11	BASIC Bank Ltd, CEPZ Branch	221939/2518-01- 0007481	70,000,000		4,096,008	819,202	100,000	73,176,806	0
12	BASIC Bank Ltd, Jubilee Road Br.	008811/1318-01- 0009665	40,000,000		2,340,576	468,115	30,000	41,842,461	(0)
13	BDBL, Khatungonj	37	40,000,000		2,340,576	468,115	30,000	41,842,461	-
14	Islami Bank Bangladesh PLC, Patenga Branch	3060046/642	100,000,000		2,117,260	302,466	50,173	101,764,622	-
15	Southeast Bank Ltd, Momin Road Branch	7659936/004723300 0000568	40,000,000		800,000	160,000	15,000	40,625,000	-
16	Southeast Bank Ltd, Kotwali Branch	7557968/243- 00002238	10,000,000		200,000	40,000	15,000	10,145,000	-
17	Standard Bank Ltd, Jamal Khan road Branch	349757/1161/232185 5001161	10,000,000		200,000	40,000	15,000	10,145,000	-
18	One Bank Ltd, Agrabad Branch	4120028504	10,000,000		200,000	40,000	15,000	10,145,000	-



Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2023	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2024
19	Union Bank Ltd. Lalidighi Branch	270881	10,000,000		200,000	40,000	15,000	10,145,000	-
20	Union Bank Ltd, Bandartila Branch	238855	10,000,000		200,000	40,000	15,000	10,145,000	-
21	Union Bank Ltd, O.R.Nizam Road Branch	259585	10,000,000		200,000	40,000	15,000	10,145,000	-
22	SIBL, Dewanhath Branch	10698595/531-18345	10,000,000		636,299	128,259	30,000	10,478,040	-
23	A.B Bank Ltd, Mahakhali Branch, Dhaka	3771152	10,000,000		635,120	127,024	30,000	10,478,096	-
24	Midland Bank Ltd, Chowdhury hat Branch	0019-1710000174	10,000,000		200,000	40,000	15,000	10,145,000	-
25	Rupali Bank Ltd, Polash Br, Narshingdi.	0461929/52/56/5827 035000215	40,000,000		2,340,576	468,115	30,000	41,842,461	-
26	First Security Islami Bank Ltd, Halishahar Branch	185243000003763	50,000,000		3,176,163	635,233	100,000	52,440,930	-
27	Basic Bank Ltd Agrabad Branch	233453/0015119		700,000,000	6,779,749	1,355,950	50,000	705,373,799	-
28	Basic Bank Ltd CEPZ Branch	221974/0007844		300,000,000	2,905,607	581,121	50,000	302,274,485	-
29	Basic Bank Ltd Asadgonj Branch	222552/1618-01-0007934		300,000,000	1,450,000	290,000	50,000	301,110,000	-
30	Basic Bank Ltd, Comilla Branch	223176/1718-01-0011927		50,000,000	1,984,250	396,850	100,000	51,487,400	-
31	Basic Bank Ltd, Feni Branch	228824/7218-01-0001517/2023		50,000,000	1,984,250	396,850	100,000	51,487,400	-
32	Basic Bank Ltd, PatherHat Branch	224533/6018-01-0014994		20,000,000	793,700	158,740	30,000	20,604,960	-
33	Islami Bank Ltd, Patenga Branch	3060166/762		100,000,000	2,016,285	201,628	100,173	101,714,484	-
34	Basic Bank Ltd, Bashundhara Br, Dhaka	229344/4918-01-0009148		50,000,000	968,750	193,750	65,000	50,710,000	-
35	BRAC Bank Ltd, Demra br, Dhaka	3037867850026		20,000,000	425,000	85,000	30,000	20,310,000	-
36	Brac Bank Ltd, Muradpur Branch	3037867850024		20,000,000	425,000	85,000	30,000	20,310,000	-
37	Brac Bank Ltd, Jubilee Road Branch	3037867850025		20,000,000	425,000	85,000	30,000	20,310,000	-



Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2023	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2024
38	First Security Islami Bank Ltd, Halishahar Branch	2216400/185243000 004036		20,000,000	425,000	85,000	30,000	20,310,000	-
39	UCB Bank Ltd, Uttara Branch	831453000000128		20,000,000	425,000	85,000	30,000	20,310,000	-
40	First security Islami Bank Ltd, Khulshi Branch	199586/0276243000 001245		10,000,000	212,500	42,500	18,000	10,152,000	-
41	The City Bank Ltd OR Nizam Road Br.	4432628712004		10,000,000	219,583	43,916	18,000	10,157,667	-
42	Pubali Bank Ltd, North Patenga Branch	1190026/080910401 5439		50,000,000	1,137,500	227,500	65,000	50,845,000	-
43	Basic Bank Ltd, Islampur Br.Dhaka	210620/3918-01- 0011554		50,000,000	1,000,000	200,000	65,000	50,735,000	-
44	Basic Bank Ltd, Jubilee Road Branch	008921/1318-01- 0010759		20,000,000	514,216	102,843	30,000	20,381,373	-
45	First Security Islami Bank Ltd, Halishahar Branch	2216534/185243600 004084		20,000,000	594,004	118,801	45,000	20,430,203	-
46	The Premier Bank Ltd, OR Nizam Road Br.	417292		10,000,000	225,000	45,000	18,000	10,162,000	-
47	Pubali Bank Ltd, North Patenga Branch	1190027/080910401 5460		100,000,000	688,889	137,778	50,000	100,501,111	-
48	Islami Bank Ltd, Patenga Branch	3060225/828		100,000,000	679,452	67,945	50,173	100,561,334	-
49	Pubali Bank Ltd, North Patenga Branch	1190036/15555		200,000,000	1,377,778	275,556	50,000	201,052,222	-
50	Basic Bank Ltd, Agrabad Branch	233537/0818-01- 0015491		200,000,000	2,338,771	467,754	50,000	201,821,017	-
51	Bangladesh Development Bank Ltd Khatungonj Branch	81861272		100,000,000	1,169,385	233,877	50,000	100,885,508	-
52	Pubali Bank Ltd, North Patenga Branch	1190077/080910401 6070		50,000,000	732,690	146,538	50,000	50,536,152	-
53	First Security Islami Bank Ltd, Halishahar Branch	2216842/185241000 00594		50,000,000	720,816	144,163	50,000	50,526,653	-
54	Pubali Bank Ltd, North Patenga Branch	1190081/0809-104- 016123		150,000,000	1,097,917	219,583	50,000	150,828,334	-
55	Basic Bank Ltd, Agrabad Branch	233615/0818-01- 0016072		400,000,000					400,000,000



Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2023	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2024
56	Basic Basic Ltd. CEPZ Branch	222034/2518-01-0008334		200,000,000					200,000,000
57	Basic Bank Ltd. Asadgonj Branch	247263/1618-01-0008905		100,000,000					100,000,000
58	Basic Bank Ltd. Jubilee Road Branch	009020/1318-01-0011462		100,000,000					100,000,000
59	Pubali Bank Ltd, North Patenga Branch	1190135		200,000,000					200,000,000
60	Islami Bank Ltd, Patenga Branch	3991691/999		100,000,000					100,000,000
61	Janata Bank Plc, Strand Rd	775034/0100257703545		200,000,000					200,000,000
62	Basic Bank Ltd Agrabad Branch	233641/0818-01-0016303		400,000,000					400,000,000
63	Basic Bank Ltd. CEPZ Br.	222043/2518-01-0008376		50,000,000					50,000,000
64	Basic Bank Ltd. Jubilee Road Branch	009033/1318-01-0011532		40,000,000					40,000,000
65	Basic Bank Ltd Asadgonj Branch	247269/1618-01-0008973		20,000,000					20,000,000
66	Basic Bank Ltd. Dewanhat Br.	208584/3018-01-0006822		20,000,000					20,000,000
67	Basic Bank Ltd. PatherHat Branch	245288/4518-01-0016481		20,000,000					20,000,000
68	Basic Bank Ltd. PatherHat Branch	245288/4518-01-0012551		20,000,000					20,000,000
69	Janat Bank Ltd. Strand Road Br.	0775039/0100258342237		150,000,000					150,000,000
70	Janata Bank PLC Kazir Dewri Br.	0870317/1810/010025834111		200,000,000					200,000,000
71	Janata Bank Ltd. Khatungong Br.	450467/0100258344892		40,000,000					40,000,000
72	Janata Bank PLC Dewanhat Br.	1049037/0100258313784		20,000,000					20,000,000
73	Pubali Bank Ltd, North Patenga Branch	1190143/0809-104-017151		40,000,000					40,000,000



Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2023	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2024
74	FSIBL Halishar Br.	2397134		40,000,000					40,000,000
75	FSIBL Br. Agrabad Br.	2221382		30,000,000					30,000,000
76	FSIBL Khulsi Br.	1999952		10,000,000					10,000,000
77	SIBL, Dewanhath Branch	10906389/08053/0021552		20,000,000					20,000,000
78	Union Bank Ltd. Bandartilsa Br.	347210		20,000,000					20,000,000
79	Exim Bank Ltd, Halishahar Branch	1253854/012/003477066		30,000,000					30,000,000
80	Exim Bank Ltd Pahartali Br.	1318204/0121003476685		20,000,000					20,000,000
81	NCC BL Majirghat B r.	0276074/0330041390		20,000,000					20,000,000
82	Southeast Bank Ltd. Kotwali Br.	7701649/243000025		20,000,000					20,000,000
83	Premier Bank Ltd. OR Nizam Road	0475870/012337100014178		30,000,000					30,000,000
84	A.B Bank Ltd, EPZ Branch, Dhaka	3836781		10,000,000					10,000,000
85	NRB Bank Ltd Chattogram Br.	2013390/39374		10,000,000					10,000,000
86	Islami Bank Ltd, Patenga Branch	3991712/1021/102107		100,000,000					100,000,000
	Total Taka:		1,842,265,463	5,470,000,000	121,324,742	23,875,387	2,459,518	4,727,255,301	2,680,000,000



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF INCOME TAX
For The Year Ended 30 June 2024

Accounting Year	Assessment Year	Profit (Tk.)	Provision for Tax (Tk.)	Advance Income Tax / Tax Paid		Tax demand by Tax Authority (Tk.)	Remarks
				Tax at Source	Paid in cash (Tk.)		
Balance (1999 to 2008-09 & 2010-2012 Assessment Settled)							
2008-2009	2009-2010			-	100,000	10,235,707	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2009-2010	2010-2011	(460,545,712)	-	47,817,963	-	3,145,213	Reference Case at High court Division. Income Tax reference application No:401/2013.
2012-2013	2013-2014	352,869,335	132,326,001	117,400,390	16,145,137	37,255,289	Reference Case at High court Division. Income Tax reference application No:259/2017.
2013-2014	2014-2015	417,485,938	146,120,078	139,129,976	8,390,102	12,716,724	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2014-2015	2015-2016	457,007,374	159,952,581	134,419,796	27,532,785	62,203,881	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2015-2016	2016-2017	443,939,628	155,378,870	130,000,672	500,000		Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2016-2017	2017-2018	490,006,646	171,502,326	123,693,648	500,000		Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2017-2018	2018-2019	517,611,786	181,164,125	117,957,939	-	45,685,362	Tribunal order & revised assessment order from DCT has been obtained on 26/07/2021
2018-2019	2019-2020	424,087,513	148,430,630	138,278,228	10,652,402	11,538,709	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2019-2020	2020-2021	400,483,274	130,157,064	157,825,396	27,896	261,316	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023
2020-2021	2021-2022	539,382,691	161,814,807	130,829,477	11,047,810		First Assessment order received.
2021-2022	2022-2023	585,478,178	161,006,499	225,357,115	-		First Assessment order received & Applied at Division
2022-2023	2023-2024	620,084,410	170,523,213	317,807,458		317,807,458	Income tax return submitted but assessment order not yet received.
2023-2024	2024-2025	414,904,860	114,098,836	397,263,167	-	397,263,167	Accounts not yet Finalized.
	Total:	5,202,795,921	1,832,475,030	2,177,781,224	74,896,132	2,359,097,799	183,042,201

Annexure - 6



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of year-wise AIT Payment, Provision for it, short provision for it & status of it
As per BCIC Letter no. AC/Tax-203.01/01-15/41 Dated:29.08.2016

Accounting Year	Assessment Year	Provision Made	Tax assessed Tax Authority	Tax paid in advance (AIT)	Short Provision (3-4)	Receivable from Tax Authority	Claimed by Tax Authority	Remarks
2000-2001	2001-2002	-	(9,896,223)	-	9,896,223	9,896,223	-	
2001-2002	2002-2003	49,056,525	71,769,393	46,180,528	(22,712,868)	-	25,588,865	
2002-2003	2003-2004	-	8,788,239	-	(8,788,239)	-	8,788,239	
2003-2004	2004-2005	50,570,704	59,540,854	58,438,100	(8,970,150)	-	1,102,754	
2004-2005	2005-2006	67,880,635	57,881,249	57,711,639	9,999,386	-	169,610	
2005-2006	2006-2007	43,107,746	78,556,584	78,556,584	(35,448,838)	-	-	
2006-2007	2007-2008	27,017,195	32,262,495	32,262,495	(5,245,300)	-	-	
2007-2008	2008-2009	-	2,417,063	-	(2,417,063)	-	2,417,063	
2008-2009	2009-2010	166,261,008	199,291,976	166,261,008	(33,030,968)	-	33,030,968	
2010-2011	2011-2012	11,832,564	15,340,136	71,671,423	(3,507,572)	-	-	Adjusted to Ass. year 2016-2017 Tk. 25,378,198, adjusted to Ass. Year 2017-2018 Tk. 30,953,089
2011-2012	2012-2013	7,412,382	5,467,853	115,863,205	1,944,529	87,747,559	-	(110,395,352-85,853,979) adjusted to Ass. Year 2017-2018
	Total:	423,138,759	520,524,539	626,944,982	(97,385,780)	98,538,862	71,097,499	



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SALES SCHEDULE

For The Year Ended 30 June 2024

Annexure - 7

Name of Products	Sub-code	June-2024 (Gross)			Cumulative (July'23 to June'24) (Gross)	
		Quantity(MT)	Rate/MT(TK.)	Amount(TK.)	Quantity (MT.)	Amount(TK.)
T.S.P						
T.S.P (Factory Sale)	201,101	840	25,000	20,995,000	13,294	332,337,500
T.S.P (Buffer Sale)	201,101	5,403	25,000	135,086,250	84,503	2,112,586,250
Sub-Total T.S.P	201,101	6,243		156,081,250	97,797	2,444,923,750
S.Acid						
S.Acid	201,103	559	26,450	14,789,121	8,294	255,136,562.00
Less 15% VAT on net Sales of S.Acid	201,103	559	3,450	1,929,016	8,294	33,278,682
VAT. Exempted	201,103	-	23,000	-	150	4,338,000
Net Sales of S.Acid		559		12,860,105	8,444	226,195,880
P. Acid						
P. Acid	201,105	-	-	-	-	-
Less 15% VAT on Net Sales	207,105	-	-	-	-	-
Net Sales of P.Acid						
Rock Phosphate						
Rock Phosphate	201,109	-	-	-	-	-
Less 15% VAT on Net Sales	201,109	-	-	-	-	-
Net Sales of Rock Phosphate						
Gypsum						
Gypsum (Agriculture)	201,104	1,704	4,000	6,816,000	65,948	263,792,000
Gypsum (Cement)	201,104	400	4,600	1,840,000	875	4,025,000
Less 15% VAT on Net Sales	207,104	400	600	240,000	875	525,000
Net Sales of Gypsum		2,104		8,416,000	66,823	267,292,000
NPKS						
NPKS	201,107	-	-	-	-	-
201,107	201,107	-	-	-	-	-
Sub Total N.P.K.S.						
Lump sulphur	201,106	-	54,693	-	174	9,516,582
Less : Tec. Service Fee	134,218	-	3,500	-	174	609,000
Less 15% VAT on net Sales of D.R.S.	207,106	-	7,134	-	174	1,241,293
Net Sales of Lump Sulphur					174	7,666,289
Net Sales revenue				177,357,355	173,238	2,946,077,919



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED
Schedule of Inventory (Finished and Work-in-Process)
As at 30th June 2024

Annexure - 8

Items	Unit	Opening Stock as on 01.07.23		Total Amount (Tk.)	Cumulative (Quantity)			Invent. Excess	Closing Stock as on 30.06.24		
		Quantity	Price (Tk.)		Production	Sales	Consumption		Quantity	Price (Tk.)	Total Amount (Tk.)
Work-in-Process:											
1) D.M. Water	M.T.	51	410	20,910	56,990	-	56,725	-	316	410	129,560
2) S. Acid	M.T.	87	6,000	522,000	36,033	8,444	24,689	-	2,987	6,000	17,922,000
3) 30% P. Acid	M.T.	281	20,000	5,620,000	29,351	-	29,418	-	214	20,000	4,280,000
4) 48.5% P. Acid	M.T.	29	30,000	870,000	17,306	-	17,305	-	30	30,000	900,000
5) Polythene Bag(p)	No.	8,500	-	-	-	-	-	-	8,500	-	-
6) Polythene Bag	No.	749,756	12	8,659,682	1,808,500	-	2,007,072	-	551,184	12	6,366,175
Total				15,692,592							29,597,735
Finished Goods:											
1) TSP											
a) Powder	M.T.	17	25,000	425,000	100,231	-	100,210	-	38	25,000	950,000
b) Granular	M.T.	160	25,000	4,005,750	100,210	-	100,161	-	209	25,000	5,237,000
c) Bagged TSP Granular	M.T.	8,648	25,000	216,192,500	100,161	97,797		-	11,011	25,000	275,287,500
Total		8,825		220,623,250					11,259		281,474,500
2) SSP											
a) Bagged	M.T.	925	15,831	14,635,760	-	850		-	75	15,831	1,179,410
Total		925		14,635,760					75		1,179,410
NPKS											
a) Bagged		13	18,000	233,100	-	-		-	13	18,000	233,100
Total NPKS		13		233,100					13		233,100
Total TSP & SSP		9,762		235,492,110					11,346		282,887,010



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Costing

For The Year Ended 30 June 2024

Annexure - 9

SL.NO	ELEMENTS OF COST	BUDGET						ACTUAL					
		UNIT	USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COS Per M.T. (TK.)	USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COST PER MT. (TK)	
	PRODUCTION	M.T.		38,950.00					18,904.00				
A.	VARIABLE COST												
i)	Raw materials												
	Rock sulphur	M.T.	0.31	11,880.75	44,721.51	5,313.25	13,641.21	0.31	5,771.23	44,203.06	2,551.06	13,494.82	
	Rock phosphate (72% BPL)	M.T.	1.58	61,543.00	24,907.72	15,328.96	39,355.48	1.55	29,320.18	31,264.63	9,166.85	48,491.57	
	Imported CPA	M.T.	-	-	-	-	-	-	-	-	-	-	
	SSP	M.T.	-	-	-	-	-	-	-	-	-	-	
	Sub total					20,642.21	52,996.69				11,717.91	61,986.39	
ii)	Chemical												
	Caustic soda	K.G	0.80	31,155.00	60.81	18.95	48.64	0.39	7,456.88	68.66	5.12	27.08	
	Alum	K.G	0.55	21,417.50	26.68	5.71	14.67	0.33	6,262.51	46.03	2.88	15.25	
	Other chemicals					1.25	3.20				0.02	0.09	
	Sub total					25.91	66.51				8.02	42.42	
iii)	Packing materials												
	Poly propylene bag	NO.	20.04	780,558.00	16.55	129.18	331.66	20.02	378,458.08	20.34	76.97	407.15	
	Polythene bag	NO.	20.04	780,558.00	14.94	116.61	299.39	20.02	378,458.08	10.51	39.79	210.50	
	Other packing materials					1.41	3.63				0.00	0.02	
	Sub total					247.21	634.68				116.76	617.66	
iv)	Power (PDB)	KWH	240.00	9,348,000.00	11.50	1,075.02	2,760.00	161.12	3,045,820.57	11.43	348.10	1,841.41	
v)	Gas	NM ³	35.00	1,363,250.00	16.00	218.12	560.00	24.34	460,078.54	16.14	74.26	392.84	
vi)	Repairs & Maintenance					515.40	1,323.24				142.13	751.83	
vii)	Factory overhead					253.81	651.63				88.95	470.55	
	Total variable cost (A)					22,977.68	58,992.75				12,496.14	66,103.12	
B.	FIXED COST												
i)	Salary, wages & allow.					1,831.82	4,703.01				870.07	4,602.59	
ii)	Depreciation					179.07	459.75				139.31	736.91	
iii)	Interest & financial exp.					42.19	108.33				5.48	29.00	
iv)	Factory overhead					343.93	883.00				136.80	723.67	
v)	Administrative overhead					1,024.05	2,629.15				465.97	2,464.94	
vi)	Selling & dist. overhead					1,007.58	2,586.86				546.65	2,891.73	
C.	Total fixed cost (B)					4,428.65	11,370.10				2,164.29	11,448.84	
D.	Total cost (A+B)					27,406.33	70,362.85				14,660.42	77,551.96	
E.	Selling price per MT.						25,000.00					25,000.00	



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Costing

For The Year Ended 30 June 2024

SL. NO	ELEMENTS OF COST	UNIT	BUDGET				ACTUAL								
			USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COS Per M.T. (TK.)	USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COST PER MT. (TK)			
	PRODUCTION	M.T.		38,950.00											
A.	VARIABLE COST														
i)	<u>Raw materials</u>														
	Rock sulphur	M.T.	-	20,643.50	25,525.38	-	5,269.33	13,528.45	0.53	31,577.32	31,264.63	9,872.54	16,668.98		
	Rock phosphate (72% BPL)	M.T.	0.53	22,980.50	90,545.63	-	20,807.84	53,421.92	0.59	34,905.70	64,225.66	22,418.42	37,851.68		
	Imported CPA	M.T.	-	-	-	-	-	-	-	-	-	-	-		
	SSP	M.T.	-	-	-	-	-	-	-	-	-	-	-		
	Sub total						26,077.17	66,950.37				32,290.95	54,520.66		
ii)	<u>Chemicals:</u>														
	Caustic soda	K.G.	0.14	5,453.00	60.79	3.31	8.51	8.51	0.07	4,088.48	68.66	2.81	4.74		
	Alum	K.G.	0.40	15,580.00	26.68	4.16	10.67	10.67	0.24	14,269.61	46.03	6.57	11.09		
	Other chems.					0.26	0.67	0.67				0.05	0.09		
	Sub total						7.73	19.85				9.43	15.92		
iii)	<u>Packing materials</u>														
	Poly propylene bag	NO.	20.04	780,558.00	16.55	129.18	331.66	331.66	20.02	1,185,724.54	20.34	241.14	407.15		
	Polythene bag	NO.	20.04	780,558.00	14.94	116.61	299.39	299.39	20.02	1,185,724.54	10.51	124.67	210.50		
	Other packing materials					1.83	4.70	4.70				0.01	0.02		
	Sub Total						247.62	635.75				365.82	617.66		
iv)	Power (PDB)	KWH	130.00	5,063,500.00	11.50	582.30	1,495.00	1,495.00	87.27	5,168,951.45	11.43	590.75	997.43		
v)	Gas	NM3	35.00	1,363,250.00	16.00	218.12	560.00	560.00	24.34	1,441,444.77	16.14	232.67	392.84		
vi)	Repairs & Maintenance					600.89	1,542.73	1,542.73				445.29	751.84		
vii)	Factory overhead					253.81	651.63	651.63				278.69	470.55		
	Total variable cost						27,987.65	71,855.33				34,213.61	57,766.92		
B.	FIXED COST														
i)	Salary, wages & allow.						1,831.82	4,703.01				2,725.97	4,602.58		
ii)	Depreciation						179.07	459.75				436.46	736.92		
iii)	Financial overhead						42.19	108.33				17.18	29.00		
iv)	Factory overhead						343.93	883.00				428.61	723.67		
v)	Administrative overhead						1,024.05	2,629.15				1,459.91	2,464.94		
vi)	Selling & dist. overhead						1,007.58	2,586.86				1,712.68	2,891.72		
	Total fixed cost						4,428.65	11,370.10				6,780.80	11,448.83		
D.	Total cost (A+B)						32,416.30	83,225.43				40,994.41	69,215.75		
E.	Selling price							25,000.00					25,000.00		



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Costing

For The Year Ended 30 June 2024

SL. NO	ELEMENTS OF COST	UNIT	BUDGET						ACTUAL						AVERAGE COST OF TSP				
			BUDGET			ACTUAL			BUDGET		ACTUAL		BUDGET		ACTUAL				
			USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COS Per M T (TK.)	USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COST PER MT (TK.)	TOTAL COST IN LAC TK.	COST PER MT IN TK.	TOTAL COST IN LAC TK.	COST PER MT IN TK.			
	PRODUCTION	M.T.		22,100.00											100,000.00			100,231.00	
A.	VARIABLE COST																		
i)	Raw materials																		
	Rock sulphur	M.T.	0.12	2,541.50	44,003.91	1,118.36	5,060.45	0.11	2,502.90	44,203.06	1,106.36	5,006.14	6,431.61	6,431.61	3,657.42	3,657.42	3,648.99	3,648.99	
	Rock phosphate (72% BPL)	M.T.	0.94	20,774.00	24,597.17	5,109.82	23,121.34	0.91	20,137.85	31,264.63	6,296.02	28,488.80	25,708.11	25,708.11	25,335.41	25,335.41	25,277.02	25,277.02	
	Imported CPA	M.T.	0.36	7,845.50	31,607.97	6,985.36	31,607.97	0.35	7,706.30	64,225.66	4,949.42	22,395.58	27,793.20	27,793.20	27,367.84	27,367.84	27,304.77	27,304.77	
	SSP	M.T.	0.04	848.64	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub total					13,213.54	59,789.76				12,351.80	55,890.52	59,932.92	59,932.92	56,360.66	56,360.66	56,230.77	56,230.77	
ii)	Chemicals																		
	Caustic soda	K.G.	0.65	14,365.00	60.80	8.73	39.52	0.32	7,083.03	68.66	4.86	22.01	30.99	30.99	12.79	12.79	12.76	12.76	
	Alum	K.G.	0.50	11,050.00	26.68	2.95	13.34	0.30	6,655.71	46.03	3.06	13.86	12.82	12.82	12.52	12.52	12.49	12.49	
	Other chems.					0.43	1.93				0.02	0.09	1.93	1.93	0.09	0.09	0.10	0.10	
	Sub total					12.11	54.79				7.95	35.96	45.75	45.75	25.40	25.40	25.35	25.35	
iii)	Packing materials																		
	Poly propylene bag	NO.	20.04	442,884.00	16.55	73.30	331.66	20.02	442,442.00	20.34	89.98	407.15	331.66	331.66	408.09	408.09	407.15	407.15	
	Polythene bag	NO.	20.04	442,884.00	-	-	-	20.02	442,442.00	10.51	46.52	210.50	233.22	233.22	210.98	210.98	210.50	210.50	
	Other packing materials					0.92	4.17				0.00	0.02	4.17	4.17	0.02	0.02	0.02	0.02	
	Sub Total					74.22	335.83				136.50	617.66	569.05	569.05	619.09	619.09	617.66	617.66	
iv)	Power (PDB)	KWH	160.00	3,536,000.00	11.50	406.64	1,840.00	107.41	2,373,840.97	11.43	271.30	1,227.61	2,063.96	2,063.96	1,210.15	1,210.15	1,207.36	1,207.36	
v)	Gas	NM3	30.00	663,000.00	16.00	106.08	480.00	20.86	461,024.23	16.14	74.42	336.72	542.32	542.32	381.35	381.35	380.47	380.47	
vi)	Repairs & Maintenance					340.94	1,542.73				166.16	751.84	1,457.24	1,457.24	753.58	753.58	751.84	751.84	
vii)	Factory overhead					144.01	651.63				103.99	470.55	651.63	651.63	471.64	471.64	470.55	470.55	
	Total variable cost					14,297.54	64,694.74				13,112.12	59,330.87	65,262.86	65,262.86	59,821.87	59,821.87	59,684.01	59,684.01	
B.	FIXED COST																		
i)	Salary, wages & allow.					1,039.37	4,703.01				1,017.17	4,602.58	4,703.01	4,703.01	4,613.21	4,613.21	4,602.58	4,602.58	
ii)	Depreciation					101.60	459.75				162.86	736.92	459.75	459.75	738.62	738.62	736.92	736.92	
iii)	Financial overhead					23.94	108.33				6.41	29.00	108.33	108.33	29.07	29.07	29.00	29.00	
iv)	Factory overhead					195.14	883.00				159.93	723.67	883.00	883.00	725.34	725.34	723.67	723.67	
v)	Administrative overhead					581.04	2,629.15				544.75	2,464.94	2,629.15	2,629.15	2,470.63	2,470.63	2,464.94	2,464.94	
vi)	Selling & dist. overhead					571.70	2,586.86				639.07	2,891.72	2,586.86	2,586.86	2,898.40	2,898.40	2,891.72	2,891.72	
C.	Total fixed cost					2,512.79	11,370.10				2,530.19	11,448.83	11,370.10	11,370.10	11,475.28	11,475.28	11,448.83	11,448.83	
D.	Total cost (A+B)					16,810.33	76,064.84				15,642.31	70,779.70	76,632.96	76,632.96	71,297.15	71,297.15	71,132.84	71,132.84	
E.	Selling price						25,000.00						25,000.00	25,000.00			25,000.00	25,000.00	



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Schedule of Store in Transit
For The Year Ended 30 June 2024

Code No-177102

Rock Phosphate

CT No	Date	Name of suppliers	Debit	Credit	Balance	Remarks
716 (F)	30.04.2024	M/s. Gen trade FZE	7,764,747	-	7,764,747	MRR No-27207 Date-14.08.2024
			7,764,747		7,764,747	

Annexure - 10

Code No-177102

Rock Phosphate

CT No	Date	Name of suppliers	Debit	Credit	Balance	Remarks
304 (F)	1.12.2008	M/s. Trade line (LLC)	353,049,946	-	353,049,946	Under Trail
			353,049,946		353,049,946	
Total:					360,814,693	360,814,693

