

**DAP FERTILIZER COMPANY LIMITED**  
**Rangadia, Chittagong**

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**For the year ended June 30, 2018**

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

We have audited the accompanying Financial Statement of **DAP Fertilizer Company Limited**, Rangadia, Anwara, Chittagong, which comprise the Statement of Financial Position as at June 30, 2018 and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flow and Statement of Fund Flow for the year then ended, and a summary of significant accounting policies and other explanatory notes.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRSs), the Companies Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing. Those standards require that we comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also include evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the company's affairs as at June 30, 2018 and the results of its Comprehensive Income and its Cash Flow for the year then ended and comply with the Companies Act 1994 and other applicable laws and regulations.

**We also report that:**

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- (b) in our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of these books; and
- (c) the company's Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flow and Statement of Fund Flow dealt with by the report are in agreement with the books of account; and
- (d) the expenditure incurred was for the purpose of company's business.

  
(Rahman Mostafa Alam & Co.)  
Chartered Accountants.

  
(Chowdhury Hossain Rashid & Co.)  
Chartered Accountants.

Dated: Dhaka  
February 10, 2019



**DAP FERTILIZER COMPANY LTD.**  
**RANGADIA, CHITTAGONG**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE, 2018**

PARTICULARS	Notes	Amount in Taka	
		30-Jun-18 Plant 1 & 2	30-Jun-17 Plant 1 & 2
<b>AUTHORISED CAPITAL</b>	3.00	<b>5,000,000,000</b>	<b>5,000,000,000</b>
<b>CAPITAL</b>			
Issued Subscribed and Paid up Capital	3.00	1,000	1,000
Government Equity	4.00	3,054,300,000	3,054,300,000
<b>A. Total Capital &amp; Equity</b>		<b>3,054,301,000</b>	<b>3,054,301,000</b>
<b>RESERVE &amp; SURPLUS</b>			
Accumulated Profit /(Loss)/Retained Earning		-	-
Appraisal Reserve	5.00	247,286,806	247,286,806
<b>B. Total Reserve and Surplus</b>		<b>247,286,806</b>	<b>247,286,806</b>
<b>C. Total Shareholder's Equity (A+B)</b>		<b>3,301,587,806</b>	<b>3,301,587,806</b>
<b>LONG TERM LIABILITIES</b>	6.00		
Foreign Loan (ISP, CGCL, China)	6.01	7,744,498,579	7,896,711,719
Foreign Loan (JBIC, Japan)	6.01	3,567,541,682	3,583,573,539
Govt. Loan (ADP)	6.02	275,010,000	265,740,000
<b>D. Total Long Term Liabilities</b>		<b>11,587,050,261</b>	<b>11,746,025,258</b>
<b>CAPITAL EMPLOYED (C+D)</b>		<b>14,888,638,067</b>	<b>15,047,613,064</b>
<b>FIXED ASSETS</b>			
Fixed Assets (At Cost)	7.00	13,052,744,176	12,528,599,552
Less. Accumulated Depreciation	7.01	6,814,309,482	6,201,287,192
Fixed Assets at Written Down Value	8.01 & 8.02	6,238,434,694	6,327,312,360
Capital Work-in-Progress		-	-
<b>A. Total Fixed Assets</b>		<b>6,238,434,694</b>	<b>6,327,312,360</b>
<b>Inventories</b>	9.00		
Raw and Packing Materials	9.01	547,563,214	693,831,066
Spares, Accessories and Stores	9.02	99,274,078	72,816,584
Store-in-Transit	9.03	74,127	32,157,010
Work-in-process		575,000	575,000
Finished Goods	9.04	236,172,050	370,970,450
<b>B. Total Inventories</b>		<b>883,658,469</b>	<b>1,170,350,110</b>
<b>Other Current Assets :</b>			
Current Account with BCIC	10.00	767,321,446	1,669,788,648
Current Account with Enterprises	11.00		4,466,323
Advances, Deposits, Pre-payments & Loan	12.00	28,276,963	28,003,886
Advance Against Income Tax	13.00	201,575,679	118,328,711
Subsidy Receivable From Govt.	14.00	254,776,474	603,021,178
Other Receivable	15.00	-	89,281,990
Investment in FDR	16.00	7,660,444,797	6,320,000,000
Cash and Bank balance	17.00	498,795,007	87,497,223
<b>C. Total Other Current Assets</b>		<b>9,411,190,366</b>	<b>8,920,387,959</b>
<b>D. Total Current Assets (B+C)</b>		<b>10,294,848,835</b>	<b>10,090,738,069</b>



PARTICULARS	Notes	Amount in Taka	
		30-Jun-18 Plant 1 & 2	30-Jun-17 Plant 1 & 2
<b>CURRENT LIABILITIES AND PROVISIONS</b>			
Creditors for Expenses	18.01	65,713,957	113,405,488
Creditors for Goods Supply	18.02	352,831,689	51,438,731
Creditors for Other Finance	18.03	1,158,909,069	1,149,564,890
Current Account with Enterprises	11.00	14,066,643	-
Provision for Taxation	19.00	52,394,907	55,299,059
Provision for CPPF	20.00	729,197	729,197
<b>E. Total Current Liabilities</b>		<b>1,644,645,462</b>	<b>1,370,437,365</b>
<b>F. Net Current Assets / (Liabilities) (D-E)</b>		<b>8,650,203,373</b>	<b>8,720,300,704</b>
<b>Total Assets Less current liabilities (A+F)</b>		<b>14,888,638,067</b>	<b>15,047,613,064</b>



Company Secretary



Managing Director



Director

Signed in terms of our separate report of even date annexed.

  
(Rahman Mostafa Alam & Co.)  
Chartered Accountants

  
(Chowdhury Hossain Rashid & Co.)  
Chartered Accountants

Dated, Dhaka,  
February 10, 2019



**DAP FERTILIZER COMPANY LTD.**  
**RANGADIA, CHITTAGONG**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE, 2018**

PARTICULARS	Unit	2017-2018			2016-2017		
		Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Sales Quantity	M.T	-	59,128.00	59,128.00	35,758.20	36,490.65	71,748.85

PARTICULARS	Notes	2017-2018			2016-2017		
		Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Net Turnover	21.00	658,613,990	2,373,916,234	3,032,529,824	1,899,621,188	1,871,227,473	3,770,848,661
Less: Cost of Goods Sold	22.00	434,170,896	2,455,898,723	2,890,069,619	1,662,928,280	1,720,207,415	3,383,135,795
Gross Profit / (Loss)		224,442,094	(81,982,489)	142,460,205	235,492,808	151,020,058	336,712,866
Less: Other Operating Expenses							
General & Admin. Expense	23.00	47,042,821	55,204,781	102,247,602	43,458,815	53,188,819	96,646,835
Selling & distribution Expense	24.00	2,755,429	2,812,104	5,625,733	872,874	86,309	958,979
Salary & Allowance (Admin)	27.10	20466299	21,879,011	42,345,310	24,949,742	19,097,587	44,047,329
Salary & Allowance (Sales)	27.01	1,860,373	1,989,001	3,849,374	2,268,158	1,736,144	4,004,302
Audit Fee		-	116,000	116,000	116,000	14,000	130,000
Head Office Management Expense		6,298,000	88,982,000	95,280,000	16,684,581	24,833,419	41,518,000
Turnover Tax	19.00	4,684,276	16,561,442	21,245,678	12,140,171	12,809,659	24,149,830
Total Other Operating Expenses		83,105,358	187,614,539	270,719,897	106,489,541	110,965,724	217,455,275
Operating Profit / (Loss)		141,337,336	(269,597,028)	(128,259,692)	135,203,267	(9,945,676)	125,257,591
Less: Financial Expenses	25.00	263,429,774	116,727,608	380,156,842	259,947,881	160,436,745	420,384,626
Add: Other Income	26.00	122,092,438	386,324,806	508,416,514	124,740,614	170,382,421	295,123,035
Net Profit / (Loss) before C.P.F.F & Income Tax		-	-	-	-	-	-
Less: Contribution to Companies Profit Participation Fund	20.00	-	-	-	-	-	-
Net Profit / (Loss) after C.P.F.F		-	-	-	-	-	-
Less: Provision for Taxation		-	-	-	-	-	-
Net Profit / (Loss) after Income Tax		-	-	-	-	-	-
Accumulated Profit/(Loss) Brought Forward		-	-	-	-	-	-
Prior Year Adjustment		-	-	-	-	-	-
Accumulated Profit/(Loss) transferred to the Statement of Financial Position		-	-	-	-	-	-

  
Company Secretary

  
Managing Director

  
Director

  
(Rahman Mostafa Alam & Co.)  
Chartered Accountants

  
(Chowdhury Hossain Rashid & Co.)  
Chartered Accountants

Dated, Dhaka,  
February 10, 2019



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHITTAGONG  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE, 2018

Particulars	Note	Amount in Taka				
		Paid up Share	Govt. Equity	Appraisal Reserve	Retained Earnings	Total
		Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2
Balance as at July 01, 2017		1,000	3,054,300,000	247,286,806	-	3,301,587,806
Govt. Equity Transfer to Govt. Loan (ADP)		-	-	-	-	-
Net Profit/(Loss) During the Year		-	-	-	-	-
Prior Year Adjustment	28.00	-	-	-	-	-
Balance as at June 30, 2018		1,000	3,054,300,000	247,286,806	-	3,301,587,806

  
Company Secretary

  
Managing Director

  
Director

Signed in terms of our separate report of even date annexed.

  
(Rahman Mostafa Alam & Co.)  
Chartered Accountants

  
(Chowdhury Hossain Rashid & Co.)  
Chartered Accountants

Dated, Dhaka,  
February 10, 2019



**DAP FERTILIZER COMPANY LIMITED.**  
**Rangadia, Chittagong**  
**Statement of Cash Flows**  
**For the year ended June 30, 2018**

Particulars	2017-2018	2016-2017
<b>A. Cash flows from operating activities:</b>	<b>2,741,727,210</b>	<b>915,056,545</b>
Cash received from revenues, interest and others	1,868,360,534	1,945,346,585
Cash received from Government subsidy	2,020,830,528	2,279,899,425
Cash paid for purchases, salaries, tax, liabilities, expenses, etc.	(1,147,463,852)	(3,310,189,465)
<b>B. Cash flows from investing activities:</b>	<b>(1,330,429,426)</b>	<b>(692,740,550)</b>
Acquisition of fixed assets	(79,266,619)	(2,740,350)
Investment in FDR	(1,340,444,797)	(690,000,000)
Insurance claim received	89,281,990	-
<b>C. Cash flows from financing activities:</b>	<b>(1,000,000,000)</b>	<b>(1,200,000,000)</b>
Foreign loan	(1,000,000,000)	(1,200,000,000)
Government loan	-	-
<b>D. Net cash flows during the year (A+B+C):</b>	<b>411,297,784</b>	<b>(977,684,005)</b>
<b>E. Verification:</b>	<b>411,297,784</b>	<b>(977,684,005)</b>
Cash and cash equivalent at the beginning of the year	87,497,223	1,065,181,228
Cash and cash equivalent at the ending of the year	498,795,007	87,497,223

  
Company Secretary

  
Managing Director

  
Director

Signed in terms of our separate report of even date annexed

  
(Rahman Mostafa Alam & Co.)  
Chartered Accountants

  
(Chowdhury Hossain Rashid & Co.)  
Chartered Accountants

Dated, Dhaka,  
February 10, 2019



**DAP FERTILIZER COMPANY LTD.**  
Rangadia, Chittagong  
**Statement of Fund Flow**  
For the year ended June 30, 2018

Particulars	Amount in Taka	
	2017-2018	2016-2017
<b>Source of Fund:</b>		
Net Profit(Loss) after Taxation	-	-
Depreciation for the current year	597,872,290	575,773,042
Impairment	15,150,000	-
Prior year adjustment	-	-
<b>Fund from Operation :</b>		
Decrease in fixed assets	-	241,673,764
Decrease in work-in-progress	-	-
<b>Increase in Long term Loan :</b>		
Increase in foreign loan (ISP, CCCL, China)	-	296,885,320
Increase in foreign loan (JBIC, Japan)	-	-
Increase in Govt. loan (ADP)	9,270,000	9,270,000
<b>A. Total Sources of Fund:</b>	<b>622,292,290</b>	<b>1,123,602,126</b>
<b>Application of Fund:</b>		
Decrease in foreign loan (ISP, CCCL, China)	152,213,140	-
Decrease in foreign loan (JBIC, Japan)	16,031,857	1,266,507,177
Increase in fixed assets	524,144,624	-
Provision for income tax	-	-
<b>B. Total Application of Fund</b>	<b>692,389,621</b>	<b>1,266,507,177</b>
<b>C. Increase/(Decrease) in Working Capital (A-B)</b>	<b>(70,097,331)</b>	<b>(142,905,051)</b>

  
Company Secretary

  
Managing Director

  
Director

Signed in terms of our separate report of even date annexed.

  
(Rahman Mostafa Alam & Co.)  
Chartered Accountants

  
(Chowdhury Hossain Rashid & Co.)  
Chartered Accountants

Dated, Dhaka,  
February 10, 2019



**DAP FERTILIZER COMPANY LTD.**  
**RANGADIA, CHITTAGONG**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2018**

**1.00 Status and activities:**

DAP Fertilizer Company Limited is an enterprise of Bangladesh Chemical Industries Corporation (BCIC) and was incorporated as a Public Limited Company limited by shares under the Companies Act 1994 on 28<sup>th</sup> August 2006. The Company is fully owned by the Government of the Peoples' Republic of Bangladesh. The principal activities of the company are manufacturing and marketing of DAP Fertilizer. The company has two plants (Plant-1 & Plant-2) and both the plants are located at Rangadia within Chittagong Urea Fertilizer Limited (CUFL) premises in Chittagong and both projects were undertaken as per approved Project Profile (P.P.) with a capacity of 800 M.T. per day for each plant. The Company has taken over all assets and liabilities of both plants (Plant-1 & Plant-2) by execution of vendor agreement which started functioning with effect from 1<sup>st</sup> December 2006.

**2.00 Significant accounting and related policies:**

**2.01 Basis and convention of accounting:**

The financial statements of the Company have been prepared in accordance with International Accounting Standards (IAS) so far adopted in Bangladesh. The Company carries its assets and liabilities principally on the historical cost basis and follows the accrual method of accounting under integrated accounting system except noted otherwise.

**2.02 Depreciation:**

Depreciation is charged on Straight-line method on the basis of life expectancy of the assets. Full year's depreciation is charged on fixed assets during the year of acquisition. No depreciation is charged during the year of disposal of assets. The rate of depreciation are as follows:

<u>Assets</u>	<u>Rates</u>
Plant & Machinery	5%
Building & Structure	2.5% & 5%
Furniture & Fixture	10%
Office Equipment & Loose tools	10% - 25%
Transport Vehicle	20%
Other Construction	5% - 10%
Factory Equipment	12.5% & 20%
Sundry Assets	20% & 25%

**2.03 Ownership of land property:**

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

**2.04 Allocation of spares & accessories, repair & maintenance and oil & lubricants:**

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



**2.05 Valuation of Inventories:**

**a) Raw materials:**

The valuation of raw materials has been made at weighted average cost.

**b) Stores, spares & accessories:**

The valuation of stores, spares & accessories has been made at weighted average cost.

**c) Work in process:**

The valuation of work in process has been made on historical cost basis.

**d) Finished products:**

The valuation of finished products has been made at lower of cost and net realizable value.

**2.06 Foreign Currency Transaction and their Translation:**

Transactions in foreign currencies are converted in Bangladesh Taka at the exchange rates prevailing on the respective dates of transactions. Foreign currencies are translated into Bangladesh Taka at exchange rates prevailing on the date of Statement of Financial Position.

**2.07 Workers' Profit Participation Fund:**

Provision for Companies Profit Participation Fund has been made @ 5% of net profit before tax after charging the contribution. No provision is made during the year due to break-even point incurred before taxation.

**2.08 Taxation:**

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

**2.09 Report period:**

The financial statements of the Company covers the period from July 01, 2017 to June 30, 2018.

**2.10 Comparative information:**

Previous year's figures have been re-arranged where necessary, to conform to the current year's presentation.



**Note-35: Share Capital**

Particulars	2017-2018	2016-2017
Authorized Capital		
10,00,000 Ordinary Shares of Tk. 100 each	5,000,000,000	5,000,000,000
Issued, Subscribed and Paid-up Capital		
10,00,000 Shares of Tk. 100 each	1,000	1,000
<b>Total</b>	<b>1,000</b>	<b>1,000</b>

**Note-36: Particulars of Share holding**

Name & Designation of Shareholder	No. of Shareholdings	
	2017-2018	2016-2017
Bangladesh Chemical Industries Corporation (BCIC)		
Mr. Shah Nazim Hossain - Chairman, BCIC, Dhaka	3	3
Mr. A.E.M. Shamsul Hossain - Additional Secretary & PS to Honourable Minister, Ministry of Industry, Dhaka	1	1
Mr. Md. Moinul Hossain - Director, Planning & Implementation, BCIC, Dhaka	1	1
Mr. Md. Md. Hossain - Director, Tech. & Engineering, BCIC, Dhaka	1	1
Mr. Md. Taher Hossain - Secretary & Chief of Personnel (Additional Charge), BCIC, Dhaka	1	1
Mr. Shihab Kumar Bhowmik - Managing Director, CUFL, Chittagong	1	1
Mr. Md. Moinul Hossain - Managing Director, DAPFCL, Chittagong	1	1
<b>Total</b>	<b>10</b>	<b>10</b>

**Note-37: Govt. Equity (ADP)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
ADP Fund Contributed to Equity	1,422,400,000	1,631,900,000	3,054,300,000	1,422,400,000	1,631,900,000	3,054,300,000
<b>Total</b>	<b>1,422,400,000</b>	<b>1,631,900,000</b>	<b>3,054,300,000</b>	<b>1,422,400,000</b>	<b>1,631,900,000</b>	<b>3,054,300,000</b>

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

**Note-38: Reserve & Surplus (Appraisal Reserve)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance	-	247,286,806	247,286,806	-	247,286,806	247,286,806
Profit Accrued during the Year	-	-	-	-	-	-
<b>Total</b>	-	247,286,806	247,286,806	-	247,286,806	247,286,806
Loss Adjustment during the Year	-	-	-	-	-	-
Closing Balance	-	247,286,806	247,286,806	-	247,286,806	247,286,806

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

**Note-39: Long Term Liabilities**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Foreign Loan (SIP, COCL, China) Note - 6.01	7,744,498,579	-	7,744,498,579	7,896,711,719	-	7,896,711,719
Foreign Loan (JBIC, Japan) Note - 6.01	-	3,567,541,682	3,567,541,682	-	3,583,573,539	3,583,573,539
Govt. Loan (ADP) Note - 6.02	275,010,000	-	275,010,000	265,740,000	-	265,740,000
<b>Total</b>	<b>8,019,508,579</b>	<b>3,567,541,682</b>	<b>11,587,050,261</b>	<b>8,162,451,719</b>	<b>3,583,573,539</b>	<b>11,746,025,258</b>

**Note-40: Foreign Loan**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017						
Foreign	3,268,050,970	1,197,048,492	4,465,099,462	3,268,050,970	2,226,391,478	5,494,442,448
Interest	2,609,503,189	1,323,435,730	3,932,938,919	2,371,578,803	1,351,780,471	3,723,359,276
Exchange Fluctuation	2,019,157,560	1,063,089,317	3,082,246,877	1,960,196,624	1,271,908,767	3,232,105,391
<b>Total</b>	<b>7,896,711,719</b>	<b>3,583,573,539</b>	<b>11,480,285,258</b>	<b>7,599,826,399</b>	<b>4,850,080,716</b>	<b>12,449,907,115</b>
Govt. Proceeds	30,300,000	-	30,300,000	-	-	-
Exchange Fluctuation	324,051,546	120,826,499	444,878,045	58,960,936	(208,819,450)	(149,858,514)
Interest on Foreign Loan	253,291,125	163,375,873	416,667,000	237,924,384	142,312,273	380,236,657
<b>Total</b>	<b>8,504,264,390</b>	<b>3,867,775,871</b>	<b>12,372,040,261</b>	<b>7,896,711,719</b>	<b>4,783,573,539</b>	<b>12,680,285,258</b>
Loan Paid During the Year	759,765,811	240,234,189	1,000,000,000	-	1,200,000,000	1,200,000,000
Closing Balance as on June 30, 2018	7,744,498,579	3,567,541,682	11,312,040,261	7,896,711,719	3,583,573,539	11,480,285,258

In the above loan for plant - 1 is from China & loan for plant - 2 from Japan are shown in Annexure C & D for plants 1 & 2 respectively. A Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation regarding utilization of JBIC's Loan of Japanese Yen of 722,13,78,173 for DAP-2 project. As per the contract the loan will be paid 20th equal installment @ Tk. 4.5% interest starting from 1st April, 2011. BCIC has paid Tk 444.02 crore against JBIC's Loan (Plant-2) and Tk. 75.98 crore against loan from EXIM Bank of China (Plant-1) till June 30, 2018.



**Note - 6.3C: Govt. Loan (ADP)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017						
	185,400,000		185,400,000	185,400,000	-	185,400,000
	80,340,000		80,340,000	71,070,000	-	71,070,000
	<b>265,740,000</b>	-	<b>265,740,000</b>	<b>256,470,000</b>	-	<b>256,470,000</b>
Add: Interest during the Year 2017-2018	9,270,000		9,270,000	9,270,000		9,270,000
	<b>275,010,000</b>	-	<b>275,010,000</b>	<b>265,740,000</b>	-	<b>265,740,000</b>
Less: Paid During the Year						
	-	-	-	-	-	-
Closing Balance as on June 30, 2018	<b>275,010,000</b>	-	<b>275,010,000</b>	<b>265,740,000</b>	-	<b>265,740,000</b>

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

**Note - 6.7: Fixed Assets at Cost**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	6,262,776,309	6,265,823,243	12,528,599,552	6,382,441,339	6,473,142,246	12,855,583,585
Add: Addition during the Year	366,150,853	157,993,771	524,144,624	60,201,039	1,500,947	61,701,986
	<b>6,628,927,162</b>	<b>6,423,817,014</b>	<b>13,052,744,176</b>	<b>6,442,642,378</b>	<b>6,474,642,693</b>	<b>12,917,285,071</b>
Less: Deprecial Adjustments during the year	-	-	-	179,866,069	208,819,450	388,685,519
Closing Balance as on June 30, 2018	<b>6,628,927,162</b>	<b>6,423,817,014</b>	<b>13,052,744,176</b>	<b>6,262,776,309</b>	<b>6,265,823,243</b>	<b>12,528,599,552</b>

**Note - 6.7B: Accumulated Depreciation (Note - 8.01 & 8.02)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	3,002,829,520	3,198,457,672	6,201,287,192	2,790,345,277	2,926,479,142	5,716,824,419
Add: Depreciation During the Year	315,035,907	282,836,383	597,872,290	297,794,512	277,978,530	575,773,042
Less: Impairment	15,150,000	-	15,150,000			
	<b>3,333,015,427</b>	<b>3,481,294,055</b>	<b>6,814,309,482</b>	<b>3,088,139,789</b>	<b>3,198,457,672</b>	<b>6,286,597,461</b>
Less: Adjustment During the Year	-	-	-	85,310,269	-	85,310,269
Closing Balance as on June 30, 2018	<b>3,333,015,427</b>	<b>3,481,294,055</b>	<b>6,814,309,482</b>	<b>3,002,829,520</b>	<b>3,198,457,672</b>	<b>6,201,287,192</b>

**Note - 7.02: Allocation of Depreciation Charge**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Factory Overhead (90%)	299,284,112	288,694,564	587,978,676	282,904,786	264,079,604	546,984,390
General & Admin. Expenses (5%)	15,751,795	14,141,819	29,893,614	14,889,726	13,898,926	28,788,652
Total	<b>315,035,907</b>	<b>282,836,383</b>	<b>597,872,290</b>	<b>297,794,512</b>	<b>277,978,530</b>	<b>575,773,042</b>



Note - B.08: Tangible Fixed Assets

Note - B.09: Operating Fixed Assets at Cost Less Depreciations / Amortization (Plant B)

Particulars	Cost			Rate	As at June 30, 2018	As at July 01, 2017	Depreciation / Amortization			WDV as at June 30, 2018
	As at July 01, 2017	Addition	Disposal/ Adjustment				Charges during the year	Adjustment/ Impairment during the year	As at June 30, 2018	
	1	2	3	5	4-(1+2-3)	6	7-(4+5)	8	9-(6+7+8)	10-(4-9)
Land & Land Development	36,801,669	-	-	-	36,801,669	-	-	-	-	36,801,669
Plant & Machinery	3,685,755,723	224,710,928	-	5%	3,910,466,651	1,862,412,246	195,524,335	15,130,000	2,073,086,581	1,837,400,070
Building & Structure	2,424,414,279	1,30,039,063	-	2.5% & 5%	2,554,453,344	1,050,098,201	112,897,237	-	1,162,995,438	1,391,458,506
Furniture & Fixture	4,167,138	464,144	-	10%	4,631,282	3,688,422	84,530	-	3,772,952	858,330
Office Equipment	4,452,603	2,374,694	-	10% - 25%	6,827,297	2,712,900	369,606	-	3,082,506	3,744,791
Transport Vehicle	34,467,264	140,000	-	20%	34,607,264	34,467,263	-	-	34,467,263	140,001
Other Construction	69,213,907	3,693,058	-	5% - 10%	74,906,965	46,968,924	5,736,687	-	52,705,611	22,203,354
Factory Equipment	3,058,831	2,677,242	-	12.5% - 20%	5,736,073	2,120,159	389,166	-	2,509,316	3,276,737
Sundry Assets	442,895	31,122	-	20% - 25%	474,017	361,414	34,346	-	395,760	78,257
<b>Total</b>	<b>6,262,776,309</b>	<b>366,150,883</b>	<b>-</b>		<b>6,628,927,192</b>	<b>3,002,829,520</b>	<b>315,035,907</b>	<b>15,140,000</b>	<b>3,333,015,427</b>	<b>3,295,911,735</b>
<b>At 30th June, 2017</b>	<b>6,382,441,339</b>	<b>60,201,039</b>	<b>179,866,069</b>		<b>6,262,776,309</b>	<b>2,790,345,277</b>	<b>297,794,512</b>	<b>85,310,269</b>	<b>3,002,829,520</b>	<b>3,250,946,789</b>

Company's Plant & Machinery, Building and other facilities were erected on 0.1 acres of land located inside the premises of CUFIL. The land is owned by CUFIL and there is no arrangement to transfer the land to the name of the Company.



Note - 8.02 : Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant -2)

Particulars	Cost						Depreciation / Amortization			WDV as at June 30, 2018
	As at July 01, 2017	Addition	Disposal/ Adjustment	As at June 30, 2018	Rate	As at July 01, 2017	Charges during the year	Adjustment/ Impairment during the year	As at June 30, 2018	
	1	2	3	4=(1+2-3)	5	6	7=(4*5)	8	9=(6+7+8)	10=(4-9)
Plant & Machinery	2,957,788,462	95,730,303	-	3,053,518,765	5%	1,074,397,764	151,611,020	-	1,226,008,783	1,227,209,972
Building & Structure	3,219,011,528	60,267,282	-	3,279,278,810	2.5% & 5%	1,448,289,394	120,858,352	-	1,575,147,746	1,704,131,154
Furniture & Fixture	2,023,640	-	-	2,023,640	10%	1,968,098	6,980	-	1,075,078	48,862
Office Equipment	1,185,744	-	-	1,185,744	10% - 25%	1,185,743	-	-	1,185,743	1
Transport Vehicle	5,970,690	-	-	5,970,690	20%	5,970,689	-	-	5,970,689	1
Other Construction	77,040,143	1,996,086	-	79,036,227	5% - 10%	64,658,029	4,156,317	-	68,814,346	10,221,881
Factory Equipment	643,380	-	-	643,380	15% & 20%	643,379	-	-	643,379	1
Electrical Installation	2,036,950	-	-	2,036,950	10%	1,222,170	203,695	-	1,425,865	611,085
Sundry Assets	122,408	-	-	122,408	20% - 25%	122,406	-	-	122,406	2
<b>Total</b>	<b>6,265,823,343</b>	<b>157,993,771</b>	<b>-</b>	<b>6,423,817,114</b>		<b>3,198,457,672</b>	<b>282,816,383</b>	<b>-</b>	<b>3,481,294,055</b>	<b>3,952,532,959</b>
<b>At 30th June, 2017</b>	<b>6,473,143,246</b>	<b>1,500,447</b>	<b>208,819,450</b>	<b>6,265,823,243</b>		<b>2,920,479,142</b>	<b>277,978,530</b>	<b>-</b>	<b>3,198,457,672</b>	<b>3,067,365,571</b>



**Note - 9.00: Inventories**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Raw & Packing Materials Note - 9.01	547,563,214	-	547,563,214	693,831,066	-	693,831,066
Spares & Accessories at Store Note - 9.02	77,692,683	21,871,395	99,574,078	56,762,190	16,054,394	72,816,584
Stores in Transit Note - 9.03	-	74,127	74,127	-	32,049,253	32,157,010
Stores in Process	115,000	400,000	575,000	115,000	460,000	575,000
Contract Goods Note - 9.04	-	236,172,050	236,172,050	-	370,970,450	370,970,450
<b>Total</b>	<b>625,280,897</b>	<b>258,377,572</b>	<b>883,658,469</b>	<b>790,816,013</b>	<b>419,534,097</b>	<b>1,170,350,110</b>

**Note - 9.01: Raw & Packing Materials**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Phosphoric Acid Note - 9.01.01	526,532,891	-	526,532,891	637,564,761	-	637,564,761
Sulphuric Acid Note - 9.01.02	8,257,772	-	8,257,772	8,257,772	-	8,257,772
Liquid Ammonia Note - 9.01.03	5,861,227	-	5,861,227	45,865,419	-	45,865,419
Filler / Sand Note - 9.01.04	32,632	-	32,632	6,914	-	6,914
Waste Oil Note - 9.01.05	6,506,519	-	6,506,519	1,461,202	-	1,461,202
Raw Bag / Others Note - 9.01.06	57,645	-	57,645	57,645	-	57,645
Waste of Sulphur Note - 9.01.08	55,352	-	55,352	28,796	-	28,796
Raw Sulphur Note - 9.01.07	128,381	-	128,381	452,562	-	452,562
Raw Sulphur Note - 9.01.09	19,681	-	19,681	24,881	-	24,881
Waste Sulphur Note - 9.01.10	111,114	-	111,114	111,114	-	111,114
<b>Total</b>	<b>547,563,214</b>	<b>-</b>	<b>547,563,214</b>	<b>693,831,066</b>	<b>-</b>	<b>693,831,066</b>

**Note - 9.01.01: Phosphoric Acid**

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	637,564,761	-	637,564,761	796,656,037	-	796,656,037
Receipt Received during the year	1,357,307,039	-	1,357,307,039	1,558,670,084	-	1,558,670,084
Received from Plant - 1	-	1,468,338,909	1,468,338,909	-	1,166,430,378	1,166,430,378
Available for Consumption	1,994,871,800	1,468,338,909	3,463,210,709	2,355,326,121	1,166,430,378	3,521,756,499
Less: Consumption during the year Note 22.01	-	1,468,338,909	1,468,338,909	551,330,982	1,166,430,378	1,717,761,360
Supplied to Plant-2	1,468,338,909	-	1,468,338,909	1,166,430,378	-	1,166,430,378
Closing Balance as on June 30, 2018	526,532,891	-	526,532,891	637,564,761	-	637,564,761

**Note - 9.01.02: Sulphuric Acid**

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	8,257,772	-	8,257,772	8,163,170	-	8,163,170
Receipt Received during the year	-	-	-	190,900	-	190,900
Available for Consumption	8,257,772	-	8,257,772	8,354,070	-	8,354,070
Less: Consumption during the year Note 22.01	-	-	-	96,208	-	96,208
Closing Balance as on June 30, 2018	8,257,772	-	8,257,772	8,257,772	-	8,257,772

**Note - 9.01.03: Liquid Ammonia**

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	45,865,419	-	45,865,419	159,837,432	-	159,837,432
Receipt Received during the year	347,545,688	-	347,545,688	362,987,189	-	362,987,189
Received from Plant - 1	-	387,549,880	387,549,880	-	341,156,688	341,156,688
Available for Consumption	393,411,107	387,549,880	780,960,987	522,824,621	341,156,688	863,981,309
Less: Consumption During the Year Note 22.01	-	387,549,880	387,549,880	120,933,225	341,156,688	468,089,913
Residual Loss	-	-	-	8,869,289	-	8,869,289
Supplied to Plant - 2	387,549,880	-	387,549,880	341,156,688	-	341,156,688
Closing Balance as on June 30, 2018	5,861,227	-	5,861,227	45,865,419	-	45,865,419

**Note - 9.01.04: Filler / Sand**

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	6,914	-	6,914	45,923	-	45,923
Receipt Received during the year	30,162	-	30,162	-	-	-
Received from Plant - 1	-	4,444	4,444	-	39,009	39,009
Available for Consumption	37,076	4,444	41,520	45,923	39,009	84,932
Less: Consumption during the year Note 22.01	-	4,444	4,444	-	39,009	39,009
Supplied to Plant - 2	4,444	-	4,444	39,009	-	39,009
Closing Balance as on June 30, 2018	32,632	-	32,632	6,914	-	6,914



Item - 101.06 WPP Bags

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	1,461,202	-	1,461,202	11,091,139	-	11,091,139
Add: Received during the year	40,238,770	-	40,238,770	31,524,000	-	31,524,000
Received from Plant - 1	-	35,193,453	35,193,453	-	22,217,057	22,217,057
Available for Consumption	41,699,972	35,193,453	76,893,425	42,615,139	22,217,057	64,832,196
Less: Consumption during the year Note 22.02	-	35,193,453	35,193,453	18,936,880	22,217,057	41,153,937
Supplied to Plant-2	35,193,453	-	35,193,453	22,217,057	-	22,217,057
Process sharing consumption	-	-	-	-	-	-
Closing Balance as on June 30, 2018	6,506,519	-	6,506,519	1,461,202	-	1,461,202

Item - 101.06 Pulp Bags (Others)

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	57,645	-	57,645	-	-	-
Add: Received during the year	-	-	-	82,350	-	82,350
Available for Consumption	57,645	-	57,645	82,350	-	82,350
Less: Consumption during the year Note 22.02	-	-	-	24,705	-	24,705
Closing Balance as on June 30, 2018	57,645	-	57,645	57,645	-	57,645

Item - 101.07 Jute (Twine) Thread / Sewing Thread

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	452,562	-	452,562	259,962	-	259,962
Add: Received during the year	-	-	-	578,910	-	578,910
Available for Consumption	452,562	-	452,562	838,872	-	838,872
Less: Consumption during the year Note 22.02	324,181	-	324,181	386,310	-	386,310
Closing Balance as on June 30, 2018	128,381	-	128,381	452,562	-	452,562

Item - 101.08 Sewing Needle

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	28,796	-	28,796	5,044	-	5,044
Add: Received during the year	64,984	-	64,984	87,232	-	87,232
Available for Consumption	93,780	-	93,780	92,276	-	92,276
Less: Consumption during the year Note 22.02	38,428	-	38,428	63,480	-	63,480
Closing Balance as on June 30, 2018	55,352	-	55,352	28,796	-	28,796

Item - 101.09 Jute String

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	24,881	-	24,881	50,893	-	50,893
Add: Received during the year	-	-	-	-	-	-
Available for Consumption	24,881	-	24,881	50,893	-	50,893
Less: Consumption during the year Note 22.02	5,200	-	5,200	25,212	-	25,212
Closing Balance as on June 30, 2018	19,681	-	19,681	24,881	-	24,881

Item - 101.10 Polythene and Pellets

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	111,114	-	111,114	111,114	-	111,114
Add: Received during the year	-	-	-	-	-	-
Available for Consumption	111,114	-	111,114	111,114	-	111,114
Closing Balance as on June 30, 2018	111,114	-	111,114	111,114	-	111,114

Item - 102 Spares, Accessories & Stores

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	56,762,190	16,054,394	72,816,584	37,182,102	14,851,830	52,033,932
Add: Received during the year	41,931,457	32,336,312	74,267,769	35,308,626	5,231,234	40,539,860
Available for Consumption	98,693,647	48,390,706	147,084,353	72,490,728	20,083,064	92,573,792
Less: Consumption during the year	11,634,702	3,319,403	14,954,105	9,759,363	2,443,215	12,202,578
Less: Transfer to Fixed assets	5,687,202	23,234,428	28,921,630	1,314,738	597,500	1,912,238
Less: Oil & lubricants consumption	809,745	165,480	975,225	1,935,143	-	1,935,143
Less: General Store	2,519,760	-	2,519,760	1,812,735	987,955	2,800,690
Less: Repair & Maintenance of Vehicle	451,835	-	451,835	906,559	-	906,559
Less: Plant Repair & Maintenance	187,720	-	187,720	-	-	-
Less: Admin Office	-	-	-	-	-	-
Closing Balance as on June 30, 2018	77,602,683	21,671,395	99,274,078	56,762,190	16,054,394	72,816,584



**Note - 4.20: Items in Transit**

Particulars	2017-2018			2016-2017		
	Plant-1	Plant-2	Total	Plant-1	Plant-2	Total
Opening Balance as on July 01, 2017	107,757	32,049,253	32,157,010	656,129	9,765	665,894
Add: Addition during the year	1,369,343,436	1,080,105,961	2,449,449,397	1,558,205,962	1,581,825,619	3,140,031,581
Less: Received from Plant - 1	-	-	-	-	-	-
Available for Consumption	1,369,451,193	1,112,155,214	2,481,606,407	1,558,862,091	1,581,835,384	3,140,697,475
Less: Transfer to store control A/C	1,369,451,193	1,112,081,087	2,481,532,280	1,558,754,534	1,549,786,331	3,108,540,865
Transfer to Plant - 2	-	-	-	-	-	-
Closing Balance as on June 30, 2018	-	74,127	74,127	107,757	32,049,253	32,157,010

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

**Note - 4.21: Finished Goods**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Shipped Invoices @ Tk. 23,000 (0.00 & 3588.71 B.C.T. respectively)	-	82,541,250	82,541,250	-	129,633,750	129,633,750
Issued Invoices @ Tk. 23,000 (0.00 & 6679.60 M.T. respectively)	-	153,630,800	153,630,800	-	241,336,700	241,336,700
Total	-	236,172,050	236,172,050	-	370,970,450	370,970,450

**Note - 10.96: Current Account With BCIC**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	4,712,857,556	(3,043,068,908)	1,669,788,648	3,653,563,090	(3,483,216,339)	250,346,751
Add: Fund transfer to BCIC	38,092,240	2,801,133,552	2,763,041,312	2,770,000	360,160,931	362,930,931
Less: Sale of tender schedule by BCIC	266,800	-	266,800	125,400	-	125,400
Gov. subsidy received by BCIC	2,020,829,738	-	2,020,829,738	3,356,429,933	-	3,356,429,933
Other received by BCIC	81,028	-	81,028	60,155	-	60,155
Plant office levy	-	-	-	36,383	-	36,383
Total	6,772,727,362	(2,805,055,356)	3,967,672,006	7,012,985,161	(3,043,065,408)	3,969,929,753
Less: Expenses incurred by BCIC	332,645,839	-	332,645,839	420,291,805	13,500	420,305,305
Gov. Subsidy Received @ BCIC	2,867,693,321	-	2,867,693,321	1,879,826,000	-	1,879,826,000
Sale of tender schedule by DAPFCL	11,400	-	11,400	9,800	-	9,800
Closing Balance as on June 30, 2018	3,572,376,802	(2,805,055,356)	767,321,446	4,712,857,556	(3,043,068,908)	1,669,788,648

**Note - 11.80: Current Account With Enterprise (BCIC Subsidiaries)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
BCIC (P) Ltd. Note - 11.81	654,743	(16,828)	637,915	654,743	(16,828)	637,915
Note - 11.02	(760,387,022)	744,461,584	(15,925,438)	(644,930,331)	648,625,362	3,695,031
Note - 11.03	9,616	155,215	164,831	40,401	135,215	195,616
Note - 11.04	-	-	-	-	-	-
Note - 11.05	1,630,560	161,018	1,791,578	721,958	285,338	927,296
BCIC (P) Plant - 1 Note - 11.06	2,959,836,793	(2,939,836,793)	-	1,086,814,769	-	1,086,814,769
BCIC (P) Plant - 2 Note - 11.06	-	-	-	-	(1,086,814,769)	(1,086,814,769)
Note - 11.07	(56,798)	(3,300)	(60,098)	(52,343)	(3,300)	(55,643)
Note - 11.08	(450,426)	40,000	(410,426)	(450,426)	40,000	(410,426)
CHITTAGONG Cement Co. Ltd. Note - 11.09	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)
Note - 11.10	(180,766)	53,674	(127,092)	(180,766)	53,674	(127,092)
Note - 11.11	(235,625)	(3,445)	(239,070)	(235,625)	(3,445)	(239,070)
Note - 11.12	71,263	(12,619)	58,644	(187,881)	(12,619)	(200,500)
Note - 11.13	-	2,000	2,000	-	2,000	2,000
Note - 11.14	25,853	67,174	93,027	28,853	67,174	96,027
Note - 11.15	2,944	6,578	9,522	627	6,578	7,205
Closing Balance as on June 30, 2018	2,206,866,498	(2,214,933,141)	(8,066,643)	442,169,342	(437,763,019)	4,466,323

**Note - 11.80: Current Account with Triple Super Phosphate Company Limited (TSPCL)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	654,743	(16,828)	637,915	785,777	(16,828)	(183,463)
Add: Transferred during the year	-	-	-	-	-	-
Less: Fund received during the year	654,743	(16,828)	637,915	785,777	(16,828)	768,949
Closing Balance as on June 30, 2018	654,743	(16,828)	637,915	131,034	-	131,034

**Note - 11.82: Current Account with Chittagong Urea Fertilizer Company Limited (CUFL)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(644,930,331)	648,625,362	3,695,031	(708,056,533)	556,102,118	(151,954,415)
Add: Transferred during the year	111,895,291	137,624,479	249,519,770	63,390,239	100,009,672	163,399,911
Less: Fund received during the year	(533,035,040)	786,249,841	253,214,801	(644,666,304)	656,111,790	11,445,486
Closing Balance as on June 30, 2018	(227,351,982)	41,788,257	(185,563,725)	264,027	7,486,428	7,750,455

**Note - 11.83: Current Account with Jamuna Fertilizer Company Limited (JFC)**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	40,401	155,215	195,616	69,996	-	69,996
Add: Transferred during the year	-	-	-	186,506	389,193	575,709
Less: Fund received during the year	40,401	155,215	195,616	256,902	389,193	646,095
Closing Balance as on June 30, 2018	30,785	-	30,785	216,501	224,978	441,479



Item- 10.06: Current Account with Chittagong Chemical Complex (CCC)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	-	-	-	(20,600)	-	(20,600)
Bank Transferred during the year	-	-	-	20,600	-	20,600
Bank Cheque received during the year	-	-	-	-	-	-
Closing Balance as on June 30, 2018	-	-	-	-	-	-

Item- 10.06: Current Account with Training Institute for Chemical Industries (TICI)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	721,958	205,338	927,296	318,263	115,537	433,800
Bank Transferred during the year	914,756	-	-	403,695	252,877	656,572
Bank Cheque received during the year	1,636,714	205,338	1,842,052	721,958	368,414	1,090,372
Closing Balance as on June 30, 2018	1,630,560	161,018	1,791,578	721,958	205,338	927,296

Item- 10.06: Current Account with DAPFCL P-1 & P-2

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	1,086,814,769	(1,086,814,769)	-	(895,310,555)	895,310,555	-
Bank Transferred during the year	5,159,071,231	3,286,049,207	8,445,120,438	4,864,353,362	2,812,228,038	7,746,581,400
Bank Cheque received during the year	6,248,886,000	1,199,234,438	7,448,120,438	3,969,042,897	3,777,538,593	7,746,581,400
Closing Balance as on June 30, 2018	2,959,836,793	(2,959,836,793)	-	1,086,814,769	(1,086,814,769)	-

Item- 10.07: Current Account with Karnaphuli Paper Mills Limited (KPML)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(52,343)	(3,300)	(55,643)	(53,179)	-	(53,179)
Bank Transferred during the year	-	-	-	2,836	2,000	4,836
Bank Cheque received during the year	(52,343)	(3,300)	(55,643)	(50,343)	2,000	(48,343)
Closing Balance as on June 30, 2018	(56,798)	(3,300)	(60,098)	(52,343)	(3,300)	(55,643)

Item- 10.08: Current Account with Natural Gas Fertilizer Factory Limited (NGFFL) Present Shakhajal Fertilizer Company Limited (SFCL)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(450,426)	40,000	(410,426)	(89,318)	40,000	(49,318)
Bank Transferred during the year	-	-	-	-	-	-
Bank Cheque received during the year	(450,426)	40,000	(410,426)	(89,318)	40,000	(49,318)
Closing Balance as on June 30, 2018	(450,426)	40,000	(410,426)	(450,426)	40,000	(410,426)

Item- 10.09: Chittak Cement Company Limited (CCCL)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)
Bank Transferred during the year	-	-	-	-	-	-
Bank Cheque received during the year	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)
Closing Balance as on June 30, 2018	(54,637)	(7,399)	(62,036)	(54,637)	(7,399)	(62,036)

Item- 10.10: Current Account with Urea Fertilizer Factory Limited (UFFL)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(180,766)	53,674	(127,092)	(17,939)	53,674	35,735
Bank Transferred during the year	-	-	-	27,449	-	27,449
Bank Cheque received during the year	(180,766)	53,674	(127,092)	9,810	53,674	63,484
Closing Balance as on June 30, 2018	(180,766)	53,674	(127,092)	(180,766)	53,674	(127,092)

Item- 10.11: Current Account with Pabna Urea Fertilizer Factory Limited (PUFFL)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(235,625)	(3,445)	(239,070)	18,899	(2,445)	16,454
Bank Transferred during the year	-	-	-	27,000	-	27,000
Bank Cheque received during the year	(235,625)	(3,445)	(239,070)	45,899	(2,445)	43,454
Closing Balance as on June 30, 2018	(235,625)	(3,445)	(239,070)	(235,625)	(3,445)	(239,070)

Item- 10.12: Current Account with Ashapani Fertilizer & Chemical Company Limited (AFCCCL)

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	(187,881)	(12,619)	(200,500)	-	(64,888)	(64,888)
Bank Transferred during the year	259,144	-	259,144	16,720	174,795	191,515
Bank Cheque received during the year	71,263	(12,619)	58,644	16,720	109,907	126,627
Closing Balance as on June 30, 2018	71,263	(12,619)	58,644	(187,881)	(12,619)	(200,500)



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

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	-	2,000	2,000	-	2,000	2,000
Note: Transferred during the year	-	-	-	-	-	-
Note: Fund received during the year	-	2,000	2,000	-	2,000	2,000
Closing Balance as on June 30, 2018	-	2,000	2,000	-	2,000	2,000

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

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	28,853	67,174	96,027	(35,195)	-	(35,195)
Note: Transferred during the year	-	-	-	64,048	67,174	131,222
Note: Fund received during the year	3,000	-	3,000	-	-	-
Closing Balance as on June 30, 2018	25,853	67,174	93,027	28,853	67,174	96,027

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

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	627	6,578	7,205	(8,723)	-	(8,723)
Note: Transferred during the year	2,317	-	-	9,350	6,578	15,928
Note: Fund received during the year	2,944	6,578	9,522	627	6,578	7,205
Closing Balance as on June 30, 2018	2,944	6,578	9,522	627	6,578	7,205

**Note - 12.00: Advance, Deposit & Prepayments**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Advance Note - 12.01	11,765,536	8,403,733	20,169,269	10,387,655	9,807,672	20,195,327
Deposit Note - 12.02	149,005	256,700	405,705	149,005	256,700	405,705
Prepayments Note - 12.03	377,854	-	377,854	294,960	82,894	377,854
Home building loan Note - 12.04	892,660	6,431,475	7,324,135	500,000	6,521,000	7,021,000
Total	13,185,055	15,091,908	28,276,963	11,331,620	16,672,266	28,003,886

**Note - 12.01: Advance**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Note: Against Wages	893	-	893	257,893	-	257,893
Note: Against Salary	23,379	105,516	128,895	-	130,374	130,374
Note: Against Purchase	75,247	-	75,247	783	-	783
Note: Against TA/DA	136,209	-	136,209	-	-	-
Note: For DAFPC F. F. Trust	-	-	-	-	-	-
Note: Against H. R. Gas & Elec. Charge	33,676	-	33,676	33,676	-	33,676
Note: to Supplier	2,681,733	2,739,935	5,421,668	2,308,345	2,252,190	4,560,535
Note: to Contractors	1,306,000	-	1,306,000	1,290,000	-	1,290,000
Note: to Officers W. F. Association	8,612	21,542	30,154	-	2,107	2,107
Note: to Employees W. F. Association	-	3,862	3,862	-	675	675
Note: to Ladies club	-	-	-	-	65,000	65,000
Note: Tax on Salary Income	-	156,753	156,753	-	190,475	190,475
Note: Against Expenses	395,841	714,090	1,109,931	340,346	708,310	1,048,656
Note: to Employees Gratuity Fund	-	-	-	-	-	-
Note: Against Wages Commission	5,036,000	1,823,788	6,859,788	2,312,500	337,788	2,650,288
Note: To Other Project	-	-	-	-	-	-
Note: Against Purchase of Sulfuric Acid	-	1,696,399	1,696,399	-	1,696,399	1,696,399
Note: Against Festival Bonus	153,976	104,240	258,216	153,976	104,240	258,216
Note: Against Incentive Bonus	1,907,976	1,037,608	2,945,584	3,683,542	4,020,114	7,703,656
Note: Against Welfare fund (For Incentive Bonus)	5,994	-	5,994	5,994	305,994	311,988
Closing Balance	11,765,536	8,403,733	20,169,269	10,387,655	9,807,672	20,195,327

Details of Advance to Supplier are shown in Annexure - F

**Note - 12.02: Deposits**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Deposit for Gas Connection (EGDCL)	93,496	56,700	150,196	93,496	56,700	150,196
Lease Bang. Ltd. (Security Deposit)	55,509	-	55,509	55,509	-	55,509
Deposit for Telephone Exchange	-	200,000	200,000	-	200,000	200,000
Total	149,005	256,700	405,705	149,005	256,700	405,705

**Note - 12.03: Pre Payments**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	294,960	82,894	377,854	438,560	82,894	521,454
Note: Addition during the year	30,377,854	20,863,597	51,241,451	17,557,678	37,462,630	55,020,308
Note: Adjustment during the year	30,672,814	20,946,491	51,619,305	17,996,238	37,845,524	55,841,762
Closing Balance as on June 30, 2018	377,854	-	377,854	294,960	82,894	377,854



Note - 12.04: House Building Loan

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	500,000	6,525,000	7,025,000	14,786	1,800,000	1,814,786
Less: Addition during the year	560,000	-	560,000	500,000	4,725,000	5,225,000
Less: Advantages during the year	1,060,000	6,525,000	7,585,000	514,786	6,525,000	7,039,786
167,340	93,525	260,865	14,786	-	14,786	
Closing Balance as on June 30, 2018	892,660	6,431,475	7,324,135	500,000	6,525,000	7,025,000

Note - 12.05: Advance Against Income Tax

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
AIT for Phosphoric Acid	110,049,556	-	110,049,556	110,049,556	-	110,049,556
Less	5,812,219	2,466,936	8,279,155	5,812,219	2,466,936	8,279,155
Total Opening	115,861,775	2,466,936	118,328,711	115,861,775	2,466,936	118,328,711
Additions during the year	11,432,801	28,372,037	39,804,838	-	-	-
Less: AIT	67,591,960	-	67,591,960	-	-	-
Total	194,880,536	30,838,973	225,719,509	115,861,775	2,466,936	118,328,711
Less: Adjustment Turnover Tax 2016-17	24,149,830	-	24,149,830	-	-	-
Total	170,730,706	30,838,973	201,569,679	115,861,775	2,466,936	118,328,711

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

Note - 14.00: Subsidy Receivable from Government

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	162,872,410	440,148,768	603,021,178	654,983,430	148,312,062	803,295,492
Less: During the Year	658,613,590	1,013,972,234	1,672,585,824	1,087,682,588	991,942,523	2,079,625,111
Total	821,486,000	1,454,121,002	2,275,607,002	1,742,666,018	1,140,254,585	2,882,920,603
Less: Subsidy Received During the Year	639,739,158	1,381,091,370	2,020,830,528	1,579,793,608	700,105,817	2,279,899,425
Closing Balance as on June 30, 2018	181,746,842	73,029,632	254,776,474	162,872,410	440,148,768	603,021,178

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

Note - 15.00: Other receivable

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Amount receivable from STD A/C	-	-	-	-	-	-
BCIC insurance claim	-	-	-	89,281,590	-	89,281,590
Subsidy receivable from BCIC	-	-	-	-	-	-
Total	-	-	-	89,281,590	-	89,281,590

Note - 16.00: Investment in FDR

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Fixed Deposits Note-16.01	2,221,166,489	5,439,278,308	7,660,444,797	1,665,500,000	4,654,500,000	6,320,000,000
Total	2,221,166,489	5,439,278,308	7,660,444,797	1,665,500,000	4,654,500,000	6,320,000,000

Note - 16.01: Fixed Deposits

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Bank of Baroda Ltd	200,000,000	1,939,618,909	2,139,618,909	550,000,000	550,000,000	1,100,000,000
Agribank Ltd	577,475,000	683,210,798	1,260,685,798	383,000,000	267,000,000	650,000,000
ADB Bank Ltd	60,000,000	170,000,000	230,000,000	60,000,000	420,000,000	480,000,000
Bank of Baroda Ltd., Khairagarh Br., Ctg	500,000,000	696,401,408	1,196,401,408	500,000,000	1,030,000,000	1,530,000,000
Bank of Baroda Ltd	-	250,000,000	250,000,000	-	-	-
Bank of Baroda Ltd	149,271,899	280,000,000	429,271,899	40,000,000	50,000,000	90,000,000
Bank of Baroda Ltd., Agrabad Br., Ctg	170,000,000	446,061,813	616,061,813	40,000,000	360,000,000	400,000,000
Bank Security Islami Bank Ltd	-	-	-	-	-	-
Bank of Baroda Ltd	62,419,590	145,000,000	207,419,590	-	409,000,000	409,000,000
Bank of Baroda Ltd	-	-	-	-	-	-
Bank of Baroda Ltd., Sadarghat Br., Ctg	-	100,000,000	100,000,000	127,500,000	72,500,000	200,000,000
Bank of Baroda Ltd., Korwali Br., Ctg	-	-	-	-	-	-
Bank of Baroda Ltd	-	-	-	-	-	-
Bank of Baroda Ltd	15,000,000	5,000,000	20,000,000	-	-	-
Bank of Baroda Ltd	495,000,000	723,985,380	1,218,985,380	495,000,000	1,505,000,000	2,000,000,000
Total	2,221,166,489	5,439,278,308	7,660,444,797	1,665,500,000	4,654,500,000	6,320,000,000



Note - 17.00: Cash & Bank Balance

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Cash in hand	-	-	-	-	-	-
Cash at Bank Note - 17.01	30,945,311	467,849,696	498,795,007	53,684,615	33,812,608	87,497,223
Total	30,945,311	467,849,696	498,795,007	53,684,615	33,812,608	87,497,223

Note - 17.01: Cash & Bank Balance

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
DBL Local Office Br. Dhaka. DBL AC # 3601448	1,275,606	-	1,275,606	1,234,459	-	1,234,459
DBL AC # 8892 (Khatungong Br.)	-	343,319,446	343,319,446	-	5,544,359	5,544,359
DBL, CUPL Br. Rangadia, Ctg. DBL AC # 4000054	3,373,837	-	3,373,837	3,933,251	-	3,933,251
DBL AC # 4000065	-	1,935,627	1,935,627	-	2,653,601	2,653,601
DBL, Strand Road Br. Ctg. DBL AC # 054000167	-	21,823,683	21,823,683	-	11,609,042	11,609,042
DBL, Agrabad Br. Ctg. DBL AC # 125	-	-	-	-	-	-
DBL, Aswara Br. Ctg. DBL AC # 952	151,948	-	151,948	1,632,519	-	1,632,519
DBL Bank, Agrabad Br. Ctg. DBL AC # 1310001937	-	87,390,812	87,390,812	-	6,511,025	6,511,025
DBL, Agrabad Corp. Br., Ctg. DBL AC # 538	-	3,505,013	3,505,013	-	3,071,079	3,071,079
DBL, ASA, MCB Br., Ctg. DBL AC # 520	6,142,078	-	6,142,078	14,890,837	-	14,890,837
DBL, Calt Br., Ctg. DBL AC # 080036000076 / 05	8,558,497	-	8,558,497	4,096,534	-	4,096,534
DBL AC # 0800360000035 / 07	-	8,909,272	8,909,272	-	1,563,821	1,563,821
DBL, Agrabad Corp. Br., Ctg. DBL AC # 889	1,629,928	-	1,629,928	4,143,826	-	4,143,826
DBL AC # 872	-	965,844	965,844	-	2,859,681	2,859,681
Indus Bank Ltd., Ctg. DBL AC # 117	9,813,417	-	9,813,417	23,753,189	-	23,753,189
Total	30,945,311	467,849,696	498,795,007	53,684,615	33,812,608	87,497,223

Note - 18.00: Creditors & Accruals

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Creditors for Expenses Note - 18.01	23,103,732	42,616,225	65,719,957	48,768,658	64,636,830	113,405,488
Creditors for Goods Supply Note - 18.02	1,676,128,462	(1,323,296,713)	352,831,689	451,921,578	(400,482,847)	51,438,731
Creditors for Other Finance Note - 18.03	1,136,096,438	22,812,631	1,158,909,069	1,136,345,037	13,219,853	1,149,564,890
Total	2,835,328,632	(1,280,473,857)	1,554,854,775	1,637,035,273	(322,626,164)	1,314,409,109

Note - 18.01: Creditors for Expenses

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Provision Water (CUPL)	49,546	-	49,546	668,932	505,725	1,174,657
Water (CUPL)	3,209,819	1,848,135	5,057,954	4,024,092	1,264,842	5,288,934
Cooling Water	2,496,841	4,945,113	7,441,954	2,498,841	4,105,586	6,604,427
Provision for Electricity bill	-	20,677,746	20,677,746	8,597,395	13,651,138	22,248,533
Provision for Interest on BCIC Loan	7,131,944	-	7,131,944	7,131,944	-	7,131,944
Provision for Civil Maintenance works	3,897,062	1,255,843	5,152,905	2,334,671	3,421,920	5,756,591
Provision for Civil works (Capital)	5,693,058	9,107,338	14,800,396	-	-	-
Provision Fee (Safety & Accounts Audit)	-	4,385,000	4,385,000	116,000	4,269,000	4,385,000
Provisionment Expenses	-	-	-	-	-	-
Provision for H.O. Levy	-	-	-	16,684,581	24,833,419	41,518,000
Provision for TICI Levy	-	-	-	-	12,116,000	12,116,000
Provision for Gratuity	-	-	-	6,084,740	-	6,084,740
Provision for other expenses	345,829	354,350	700,179	301,829	367,500	669,329
Provision for Rent, Rates & taxes	-	-	-	-	-	-
Provision for project allowance	223,933	36,700	260,633	223,933	36,700	260,633
Provision for Club exp.	15,700	-	15,700	15,700	-	15,700
Provision for Ladies Club exp.	-	-	-	-	65,000	65,000
Provision duty	-	-	-	-	-	-
Total	23,103,732	42,616,225	65,719,957	48,768,658	64,636,830	113,405,488

Note - 18.02: Creditors for Goods Supply

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Local suppliers	77,689,574	(74,463,850)	3,225,724	42,798,221	(44,915,487)	(2,117,266)
Import Clearing Account	331,285,161	294,019	331,579,180	37,577,389	201,278	37,778,667
Cash purchase clearing	28,374	485,518	513,892	107,275	408,712	516,087
Customer deposit against sales	1,267,125,293	(1,249,612,400)	17,512,893	371,438,693	(356,177,350)	15,261,343
Total	1,676,128,462	(1,323,296,713)	352,831,689	451,921,578	(400,482,847)	51,438,731



Ann- 20.00: Creditors for Other Finance

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Creditors for other	1,125,022,892	523,896	1,125,546,788	1,120,062,058	4,090,981	1,124,153,039
Provision & Withholding	2,683,110	977,411	3,660,521	2,830,285	46,310	2,876,595
Creditors for employees benefit	8,390,436	21,311,324	29,701,760	13,452,694	9,082,562	22,535,256
Total	1,136,096,438	22,812,631	1,158,909,069	1,136,345,037	13,219,853	1,149,564,890

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

Ann- 20.00: Provision for Income Tax

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance as on July 01, 2017	41,704,922	13,594,187	55,299,099	53,534,360	14,474,890	68,009,250
Add: Provisions during the year	4,684,236	16,561,442	21,245,678	12,140,171	12,009,659	24,149,830
Total	46,389,158	30,155,629	76,544,787	65,674,531	26,484,549	92,159,080
Less: Provisions adjustment During the Year	12,140,171	12,009,659	24,149,830	21,069,609	12,890,412	33,960,021
Closing Balance as on June 30, 2018	34,248,987	18,145,970	52,394,957	41,704,922	13,594,137	55,299,059

Ann- 20.00: Provision for CPPF

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Opening Balance	729,197	-	729,197	729,197	-	729,197
Add: Provisions during the year	-	-	-	-	-	-
Total	729,197	-	729,197	729,197	-	729,197
Less: Provisions during the year	-	-	-	-	-	-
Closing Balance	729,197	-	729,197	729,197	-	729,197

Ann- 21.00: Net Turnover

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Cost Sales (DAP)	-	1,359,944,000	1,359,944,000	810,938,600	839,284,950	1,650,223,550
Cost: Subsidy	658,613,590	1,013,972,234	1,672,585,824	1,067,682,588	991,942,523	2,059,625,111
Total	658,613,590	2,373,916,234	3,032,529,824	1,898,621,188	1,831,227,473	3,729,848,661

Ann- 22.00: Cost of Goods Sold

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
<b>A. Variable Cost</b>						
Direct Material Cost						
Raw Material Consumption: Note - 22.01		1,855,893,233	1,855,893,233	678,360,505	1,507,626,075	2,185,986,580
Wasting Material Consumption: Note-22.02	367,809	35,103,455	35,561,262	19,636,587	22,217,057	41,653,644
<b>A. Total Material Cost</b>	367,809	1,891,096,688	1,891,464,495	697,997,092	1,529,843,132	2,227,840,224
Factory Overhead (Variable)						
Raw Material	1,047,144	3,031,810	4,078,954	1,427,508	1,129,766	2,557,274
Power & Gas	8,375,436	40,448,126	48,823,562	24,777,405	32,408,262	57,185,667
Transport	-	3,731,284	3,731,284	1,041,530	3,063,848	4,105,378
Water	-	1,500,632	1,500,632	373,976	1,165,649	1,539,624
Phone & Water	-	839,527	839,527	203,826	800,534	1,004,360
Cooling Water	-	-	-	-	-	-
Oil & Lubricant (70%)	1,128,973	1,474,824	2,603,797	1,848,858	2,191,169	4,040,026
Spares & Tools & Stores Cons. (60%) Note-22.03	8,372,677	1,991,642	10,364,319	6,942,845	2,058,700	9,001,547
Repairs & Maintenance (30%)	246,561	501,628	748,189	433,614	1,302,528	1,736,142
<b>B. Total Factory Overhead (Variable)</b>	19,170,791	53,519,472	72,690,264	37,049,561	44,120,458	81,170,019
<b>C. Total Variable Cost (A+B)</b>	19,538,600	1,944,606,160	1,964,144,759	734,846,653	1,573,963,590	2,308,810,243
<b>D. Fixed Cost</b>						
Direct Factory Salary & Wages Note- 27.01	40,932,897	43,758,021	84,690,918	49,893,485	38,195,175	88,088,660
Factory Overhead (Fixed)						
Direct Salary & Wages Note - 27.01	29,769,162	31,824,016	61,593,178	36,290,534	27,778,308	64,068,842
Oil & Lubricant (30%)	483,846	632,067	1,115,913	792,368	939,072	1,731,440
Spares & Tools & Stores Cons. (40%) Note- 22.03	9,581,785	1,327,261	10,909,046	4,628,563	1,372,488	6,001,051
Repairs & Maintenance (70%)	575,309	1,179,464	1,754,773	1,011,765	3,039,232	4,050,997
Depreciation Note - 7.02	209,284,112	268,694,564	477,978,676	282,504,786	264,079,694	546,584,480
Insurance Note - 7.01	15,150,000	-	15,150,000	-	-	-
Other Factory Overhead Note - 22.04	7,954,827	17,396,074	25,350,901	21,992,558	18,216,948	40,209,506
Factory Insurance	14,900,658	20,863,597	35,764,255	17,262,718	20,117,018	37,379,736
<b>E. Total Fixed Factory Overhead</b>	373,699,699	341,908,544	715,608,242	368,883,692	335,982,690	704,866,382
<b>F. Total Fixed Factory Cost (A+B)</b>	414,632,296	386,566,565	801,198,861	415,783,177	373,777,825	789,561,002
<b>Total Manufacturing Cost (I+II)</b>	434,170,896	2,330,372,723	2,764,443,619	1,190,629,830	1,947,741,415	3,098,371,245
Opening Work-in-Progress	115,000	460,000	575,000	690,900	460,000	1,150,900
Closing Work-in-Progress	(115,000)	(460,000)	(575,000)	(115,000)	(460,000)	(575,000)
<b>Cost of Goods Manufactured</b>	434,170,896	2,330,372,723	2,764,443,619	1,151,204,830	1,947,741,415	3,098,946,245
Opening Finished Goods	-	361,798,050	361,798,050	511,723,550	153,436,450	665,160,000
<b>Cost of Goods Available for Sale</b>	434,170,896	2,692,070,773	3,126,241,669	1,662,928,380	2,101,177,865	3,764,106,245
Closing Finished Goods Note - 9.04	-	(236,172,050)	(236,172,050)	-	(370,970,450)	(370,970,450)
<b>Cost of Goods Sold</b>	434,170,896	2,455,898,723	2,890,069,619	1,662,928,380	1,730,207,415	3,393,135,795

Ann- 22.01: Raw Material Consumption

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Phosphoric Acid	-	1,468,338,909	1,468,338,909	551,330,982	1,166,430,378	1,717,761,360
Sulphuric Acid	-	387,549,880	387,549,880	126,033,225	341,156,688	467,189,913
Hydrochloric Acid	-	-	-	80,298	-	80,298
Other Acid	-	4,444	4,444	-	39,109	39,109
Total	-	1,855,893,233	1,855,893,233	678,360,505	1,507,626,075	2,185,986,580



Ann- 22.02: Packing Material Consumption

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Plant - 1	-	35,193,453	35,193,453	18,936,880	22,217,057	41,153,937
Plant - 2	324,181	-	324,181	386,310	-	386,310
Plant - 3	38,428	-	38,428	63,480	-	63,480
Plant - 4	5,200	-	5,200	25,212	-	25,212
Plant - 5	-	-	-	24,705	-	24,705
Total	367,809	35,193,453	35,561,262	19,436,587	22,217,057	41,653,644

Ann- 22.03: Spares and Accessories & Stores Consumption

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Plant - 1	497,486	381,463	878,949	1,294,833	341,566	1,636,421
Plant - 2	2,132,290	2,923,615	5,055,915	847,845	804,032	1,651,877
Plant - 3	5,951,117	14,325	5,965,442	3,221,749	895	3,222,644
Plant - 4	1,594,201	-	1,594,201	1,482,694	492,000	1,974,694
Plant - 5	1,242	-	1,242	18,247	464,160	482,407
Plant - 6	1,548,456	-	1,548,456	2,889,973	340,632	3,230,625
Plant - 7	59,001	-	59,001	35,467	-	35,467
Plant - 8	2,260,759	-	2,260,759	1,776,578	987,955	2,764,533
Total	13,994,462	3,319,403	17,313,865	11,571,408	3,431,176	15,002,578

Ann- 22.04: Other Factory Overhead

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Incidental loss	-	-	-	14,143,099	-	14,143,099
Shipping, Socking & Inertion	1,124,957	2,357,811	3,482,768	1,172,617	3,104,930	4,277,547
WCC One stopped	187,050	-	187,050	-	-	-
Contact labour	-	-	-	-	-	-
Claying Charge	21,351	22,724	44,075	34,168	48,854	83,022
Commission Fees	-	-	-	-	-	-
Commutatory Diet	1,731,210	609,930	2,341,140	1,368,648	1,157,894	2,526,534
Oil and Oil party	-	294,922	294,922	-	-	-
Domestic GAS Consumption	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Chemical charge	-	-	-	-	-	-
Entertainment expenses	389,556	-	389,556	-	-	-
Exp. for employees club	-	-	-	-	-	-
Exp. for officers club	-	-	-	-	-	-
Fire & Safety	-	124,282	124,282	1,320	-	1,320
Grass & Jungle Cutting	-	-	-	-	-	-
Grass & Sports	-	350,000	350,000	-	367,500	367,500
Gas supplied Plant	-	-	-	-	-	-
Insurance	1,106,310	-	1,106,310	800,000	-	800,000
Inventory adjustment	-	9,172,400	9,172,400	-	-	-
Laboratory Chemicals	-	-	-	120,750	-	120,750
Law Review	-	-	-	-	-	-
Contact Renewal Fees	333,228	330,100	663,328	13,800	152,930	166,730
Leasing & winding	-	-	-	1,139,906	2,089,430	3,249,336
Lease breaking (Indirect material)	-	224,000	224,000	-	340,000	340,000
Other Fees	-	-	-	-	-	-
Other factory overhead	19,999	-	19,999	128,572	43,500	172,072
Vehicle claim compensation (F. Insurance)	-	-	-	-	3,446,350	3,446,350
Printing & Stationery	265,704	-	265,704	502,863	48,099	550,962
Process Cleaning	854,444	1,514,038	2,408,502	947,545	1,245,010	2,192,555
Promotion & advertisement	-	-	-	-	-	-
Repair & Maintenance of vehicle	-	-	-	650,000	-	650,000
Repair & Maintenance	-	-	-	181,234	202,031	383,265
Repair & Maintenance (Civil)	-	-	-	-	-	-
Religious festival	209,190	-	209,190	194,457	-	194,457
Shredding & Cleaning	-	-	-	-	-	-
Stipendship & Grants	-	61,568	61,568	21,413	86,000	107,413
TV, CA	1,072,836	-	1,072,836	736,428	-	736,428
Telephone, Fax & Telex	11,400	-	11,400	2,209	-	2,209
Technical service (Process audit)	-	-	-	20,000	4,542,500	4,562,500
Training Exp.	23,000	44,320	67,320	70,937	130,800	200,937
Uniform & Liveries	-	1,581,719	1,581,719	-	1,251,900	1,251,900
Vehicle Running Expense	-	668,240	668,240	805,000	-	805,000
Vehicle hire charge	604,592	-	604,592	-	-	-
Total	1,954,827	17,396,074	25,350,901	22,992,958	18,256,948	41,249,906



**Note - 23.00: General & Administrative Expenses**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Wages Labor	7,940,549	10,777,471	18,718,020	6,126,178	10,742,463	16,468,641
Advertisement & Publicity	5,436,314	-	5,436,314	4,018,322	12,750	4,031,072
Bank fee	50,000	24,000	74,000	12,800	12,900	24,000
Board Meeting Expense	1,360,155	-	1,360,155	679,065	-	679,065
Board Meeting Charge	-	-	-	-	-	-
Board Meeting fee	-	-	-	219,538	-	219,538
Cultural & Show Party	-	-	-	-	-	-
Depreciation	15,251,795	14,141,819	29,393,614	14,889,726	13,898,926	28,788,652
Domestic Gas Consumption	-	66,285	66,285	-	-	-
Domestic & Subscription	-	-	-	5,500	-	5,500
Death Compensation	-	-	-	-	-	-
Donation & Inauguration	85,616	89,176	177,792	36,947	42,389	79,327
Entertainment Expense	486,945	-	486,945	1,362,245	166,250	1,528,495
Hotel/Hotel/Hotel	-	-	-	-	-	-
Employees Club Expenses	-	376,525	376,525	9,100	348,053	357,153
Electric House Expense	305,712	3,540	309,252	497,994	263,860	761,854
Games & Sports	-	-	-	-	-	-
Gratification/Prize	481,153	-	481,153	267,522	137,200	404,722
General Admin Expenses	28,237	-	28,237	43,325	560	43,885
Incentives & Reward	1,035,210	-	1,035,210	745,405	30,000	775,405
Interest	558,492	82,894	641,386	704,345	198,946	903,291
Interest on loan	-	-	-	-	100,000	100,000
Interest Fee	-	-	-	-	-	-
Legal & Professional Fees	192,650	19,200	211,850	21,009	62,100	87,100
Medical Expense	207,900	141,434	349,338	313,505	314,702	628,207
Office & Material	-	-	-	-	-	-
Office Paper & Periodicals	22,560	105,262	128,322	94,464	19,200	113,664
National Day Celebration	362,472	-	362,472	391,382	15,090	406,382
Officers Club Expenses	130,961	324,815	455,776	-	463,000	463,000
Printing & Stationery	312,753	47,049	359,802	404,463	243,301	647,764
Postage & Telegram	49,777	-	49,777	22,087	7,491	29,578
Provision Expense	61,400	-	61,400	165,640	-	165,640
Professional Fees	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-
Repair & Maintenance (Vehicle)	1,196,563	360,795	1,557,358	699,204	90,132	789,336
Repair & Maintenance (Elec.)	-	-	-	-	-	-
Repair & Maint. (Office Equipment)	-	-	-	-	-	-
Repair & Maintenance (Civil)	3,627,963	1,392,270	5,020,233	1,931,682	4,307,592	6,239,274
Rent, Rates & Toll Tax	-	360,000	360,000	164,325	-	164,325
Salaries & Grants	-	-	-	-	-	-
Staff Salary	2,696,774	9,417,367	12,114,141	4,352,045	5,344,977	9,697,022
Telephone, Fax & Telex	77,206	46,597	123,803	27,408	127,037	154,445
Transportation Charge	127,430	677,198	804,628	474,681	1,097,565	1,572,246
Training Expense	296,164	15,550	311,714	26,090	-	26,090
Travel, O.A.	2,113,429	68,627	2,182,056	3,023,904	172,292	3,196,196
WCD Levy	1,356,000	15,553,000	16,909,000	1,094,000	14,116,000	15,210,000
Uniforms & Liveries	50,793	679,381	730,174	523,498	231,482	755,380
Vehicle Running Expense	656,548	339,585	996,133	89,315	733,286	822,601
Washing & cleaning	79,300	94,437	164,737	58,800	-	58,800
<b>Total</b>	<b>47,842,821</b>	<b>55,204,781</b>	<b>102,247,602</b>	<b>43,458,015</b>	<b>53,188,819</b>	<b>96,646,835</b>

**Note - 24.00: Selling & Distribution Expenses**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Advertisement & Publicity	730,652	-	730,652	709,116	2,250	711,366
Printing & Stationery	178,715	-	178,715	71,376	42,935	114,311
Entertainment expenses	146,083	-	146,083	-	-	-
Gratification/Prize	-	-	-	-	-	-
Loading and Unloading	1,465,362	2,760,583	4,225,945	-	-	-
Repairs & maintenance	18,050	-	18,050	-	-	-
Traveling & conveyance	214,567	-	214,567	-	-	-
Uniforms & Liveries	-	121,721	121,721	93,382	46,921	133,303
<b>Total</b>	<b>2,753,429</b>	<b>2,882,304</b>	<b>5,635,733</b>	<b>872,874</b>	<b>86,106</b>	<b>958,980</b>

**Note - 25.00: Financial Expenses**

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Interest on Foreign Loan	253,291,125	103,375,873	356,576,998	237,924,384	142,312,273	380,236,657
Interest on Govt. Loan (ADP)	9,270,000	-	9,270,000	9,270,000	-	9,270,000
Bank Charge	403,649	11,577,695	11,981,344	12,749,497	18,124,472	30,873,969
Exchange rate	555,000	1,273,500	1,828,500	-	-	-
<b>Total</b>	<b>263,429,774</b>	<b>116,227,068</b>	<b>380,156,842</b>	<b>259,943,881</b>	<b>160,436,745</b>	<b>420,380,626</b>



Note - 26.00: Other Income

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Bank Interest (STD and FDR AAC)	119,519,968	385,726,758	505,246,706	123,819,363	169,910,568	293,729,931
Sale of Tender Schedule	866,110	-	866,110	373,932	-	373,932
Enrollment Fees	188,000	-	188,000	73,000	46,000	119,000
Partners Account	55,000	3,072	58,072	79,950	638	80,588
House Rent Income (Guest House)	-	-	-	260	-	260
Fin. Compensation & Discount	-	353,538	353,538	83,430	139,660	223,090
Sale of Scrap	1,355,528	-	1,355,528	-	-	-
Capacity Damage	89,326	239,750	329,076	260,679	283,555	544,234
Granny Receipts	18,526	978	19,504	-	-	-
<b>Total</b>	<b>122,092,438</b>	<b>386,324,086</b>	<b>508,416,524</b>	<b>124,740,614</b>	<b>170,382,421</b>	<b>295,123,035</b>

Note - 27.00: Salary, Allowance & Wages

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Salary (Basic)	41,460,110	39,356,022	71,816,132	44,793,933	28,478,660	73,272,593
Pay Protection	-	-	-	8,798	-	8,798
Dress Allowance	850,617	1,410,312	2,261,329	3,607,345	676,525	4,284,070
House Rent Allowance	15,221,679	10,144,703	25,366,382	8,895,280	8,897,616	17,792,896
Travel Bonus	6,901,415	4,761,050	11,662,465	6,182,640	5,875,915	12,058,555
Waiting Allowance	198,630	171,390	370,020	214,633	141,618	356,251
Gas Allowance	-	-	-	217	121	338
Conveyance Allowance	14,247	5,530	19,777	28,172	2,592	30,764
Medical Allowance	2,632,981	1,832,670	4,465,651	2,794,627	1,889,849	4,684,476
Triffo Allowance	244,810	177,546	422,356	248,829	177,013	425,842
Shift Allowance	215,221	257,045	472,266	282,677	210,214	492,891
Charge Allowance	128,694	65,173	193,867	105,485	316	105,801
Canteen Subsidy	10	-	10	1,601	9	1,610
Overtime	10,564,957	3,697,024	14,261,981	11,302,891	4,045,861	15,348,752
Company P.F. Contribution	3,602,310	2,216,892	5,819,202	3,871,413	2,396,364	6,267,777
Incentive Bonus	-	18,764,000	18,764,000	4,310,326	8,693,964	13,004,290
Granny	6,532,900	16,605,810	23,138,710	22,155,341	15,157,092	37,312,433
Food & Conveyance	903,200	2,348,600	3,651,800	789,600	2,951,400	3,741,000
Long Grant	2,097,132	4,531,908	6,629,040	1,559,978	1,973,730	3,533,708
Leave Pay	210,418	299,697	510,115	174,896	540,701	715,597
Educational Allowance	798,944	405,973	1,204,917	725,871	559,890	1,285,761
Subsistence Allowance	307,366	654,334	961,700	891,529	4,974	896,503
Recreation Allowance	138,200	345,770	483,970	97,100	4,131,690	4,228,790
Miscellaneous	4,800	200	5,000	365,737	1,200	366,937
<b>Total</b>	<b>93,028,631</b>	<b>99,450,049</b>	<b>192,478,680</b>	<b>113,407,919</b>	<b>86,807,214</b>	<b>200,215,133</b>

Note - 27.01: Allocation of Salary, Allowance & Wages

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Direct (44%)	40,932,397	47,758,021	88,690,618	49,899,485	38,195,175	88,094,660
Indirect (32%)	29,769,362	31,824,016	61,593,378	36,290,534	27,778,368	64,068,902
General & Administrative (22%)	20,466,299	21,879,011	42,345,310	24,949,742	10,097,587	35,047,329
Selling & Distribution (2%)	1,860,573	1,989,001	3,849,574	2,268,158	1,736,144	4,004,302
<b>Total</b>	<b>93,028,631</b>	<b>99,450,049</b>	<b>192,478,680</b>	<b>113,407,919</b>	<b>86,807,214</b>	<b>200,215,133</b>

Note - 28.00: Prior Year Adjustment

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Government License Renewal Fees	-	-	-	-	-	-
Pay as over-time for 2012-13 of worker	-	-	-	-	-	-
Provision for Incentive Bonus	-	-	-	-	-	-
Incentive Bonus	-	-	-	-	-	-
Transfer from Plant-2	-	-	-	-	-	-
Provision for Natural Gas	-	-	-	-	-	-
Cash Purchase Clearing A/C	-	-	-	-	-	-
Provision for Club Expenses	-	-	-	-	-	-
Business Allowance	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Note - 29.00: Production & sales of DAP fertilizer in MT

Particulars	2017-2018			2016-2017		
	Plant - 1	Plant - 2	Total	Plant - 1	Plant - 2	Total
Production capacity	264,000	264,000	528,000	264,000	264,000	528,000
Actual production during the year	-	53,666	53,666	19,977	38,981	58,958
Sales during the year	-	59,128.00	59,128.00	35,258.20	36,490.65	71,748.85

Note - 30.00: Number of employees

Particulars	Number	
	2017-2018	2016-2017
Factory Worker	141	105
Staff	75	86
Others	90	98
<b>Total</b>	<b>306</b>	<b>289</b>



## ANNEXURE-A

DAP FERTILIZER COMPANY LTD. (PLANT-1)  
CUPL, RANGADIA, CHITTAGONG.

## SCHEDULE OF GOVT. EQUITY FOR THE YEAR ENDED 30 JUNE, 2018

Year	GO Order No & Date	Development	CD & VAT	Total
1999-2000	No-Shim/Dev-2/FR-11(BCIC)99/424 Date 29/06/2000	200,000	-	200,000
2000-2001	No-Shim/Dev-2/FR-11(BCIC)99/497 Date 23/10/2000	320,000,000	-	320,000,000
2003-2004	No-Shim/Pau/CISPR-1/DAP-1/33/2004/82 Date 03/06/2004	64,800,000	-	64,800,000
2004-2005	No-Shim/Pau/Pari-1/DAP-1/33/2004/136/1(7) Date 27/09/2004	23,300,000	-	23,300,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/120/1(7) Date 07/06/2005	219,000,000	-	219,000,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/25/1(7) Date 01/02/2005	95,400,000	-	95,400,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/168 Date 14/12/2004	-	21,450,000	21,450,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/28/1(6) Date 02/02/2005	-	26,550,000	26,550,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/102/6) Date 21/05/2005	-	52,000,000	52,000,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/121/1(6) Date 07/06/2005	-	25,000,000	25,000,000
2005-2006	No-Shim/Pau/Pari-1/DAP-1/33/2004/3/1(7) Date 03/01/2006	201,250,000	-	201,250,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/92/1(9) Date 28/03/2006	100,625,000	-	100,625,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/109/1(9) Date 13/06/2006	100,625,000	-	100,625,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/265 Date 07/12/2005	-	23,750,000	23,750,000
	No-Shim/Pau/Pari-1/DAP-1/33/2004/ Date 13/06/06	-	23,750,000	23,750,000
2006-2007	No-Shim/Pau/Pari-1/DAP-1/Artha abamokti/6/2006/172/1(8) Date 06/09/2006	321,450,000	-	321,450,000
2007-2008	No - CAO/Shilpa/ Nirikkha/107 - Excess Fund Refund	(50,000)	-	(50,000)
2008-2009	No-Shim/Pau/Pari-1/DAP-1/06/2006/176/1(9) Date 10/11/08	61,800,000	-	61,800,000
	No-Shim/Pau/Pari-1/DAP-1/06/2006/193/1(10) Date 15/12/08	61,800,000	-	61,800,000
	ADP Fund Refund	(35,300,000)	-	(35,300,000)
	ADP Fund Refund	(284,800,000)	-	(284,800,000)
2009-2010	<b>TOTAL</b>	<b>1,249,900,000</b>	<b>172,500,000</b>	<b>1,422,400,000</b>



**ANNEXURE-B**

**DAP FERTILIZER COMPANY LTD. (PLANT-2)  
CUFL, RANGADIA, CHITTAGONG.  
SCHEDULE OF GOVT. EQUITY FOR THE YEAR ENDED 30 JUNE, 2018**

Year	GO Order No & Date:	Development	CD & VAT	Amount in Taka Total
2001-02 & 2002-03 2003-2004 2004-2005	No-Shim/Dev-2/ER-11(B/CIC)/199/709 Date: 24/06/2001	✓ 600,000,000	-	600,000,000
	No-Shim/Pau/Sispan-1/DAP-2/34/2004/83 Date: 03/06/2004	✓ 24,700,000	-	24,700,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/137/1(7) Date: 27/09/04	✓ 11,950,000	-	11,950,000
2005-2006	No-Shim/Pau/Pari-1/DAP-2/34/2004/24(7) Date: 01/02/05	✓ 48,950,000	-	48,950,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/115(7) Date: 07/06/05	✓ 36,800,000	-	36,800,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/169 Date: 14/12/04	-	✓ 21,450,000	21,450,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/27 Date: 02/02/05	-	✓ 45,075,000	45,075,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/ Date: 21/05/05	-	✓ 114,075,000	114,075,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/269/1(7) Date: 12/12/06	148,300,000	-	148,300,000
2006-2007 2007-2008	No-Shim/Pau/Pari-1/DAP-2/34/2004/82/1(9) Date: 23/05/06	74,150,000	-	74,150,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/110/1(9) Date: 13/06/06	53,050,000	-	53,050,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/226 Date: 07/12/05	-	26,700,000	26,700,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/112/1(9) Date: 13/06/06	-	26,700,000	26,700,000
	No-Shim/Pau/Pari-1/DAP-2/34/2004/Part-1)54 Date: 03/06/07	-	43,300,000	43,300,000
2007-2008	wkg/cD/cwi-1/wWGwe-2/A_@ Aegyw/7/2006/90 Date: 04/06/2008 /s/w-	335,600,000	-	335,600,000
	wkg/cD/cwi-1/wWGwe-2/34/2004(Ask -1) 95 Date: 03/06/2008	-	21,100,000	21,100,000
<b>TOTAL</b>		<b>1,333,500,000</b>	<b>298,400,000</b>	<b>1,631,900,000</b>



STATE BANK OF PAKISTAN  
RAJSHAHI BRANCH  
STATEMENT OF FINANCIAL POSITION

Financial Year	Particulars	Date of Payment	Minimum Payment Principle (Rupee)	Exchange Rate	Minimum Payment Principle (In Taka)	Interest (In Taka)	Exchange Fluctuation (In Taka)	Total In Taka
2001-2002	1st Installment	20/08/2001	50,000,000	7.1293	356,475,000	-	-	356,475,000
	Interest					10,917,047		10,917,047
	Sub Total		50,000,000		356,475,000	10,917,047		367,392,047
2002-2003	Interest					12,649,911		12,649,911
	Sub Total					12,649,911		12,649,911
2003-2004	Interest					12,649,911		12,649,911
	Sub Total					12,649,911		12,649,911
2004-2005	2nd Installment	31/12/2004	150,000,000	7.1881	1,078,215,000	-	-	1,078,215,000
	Interest					31,728,326		31,728,326
	Sub Total		150,000,000		1,078,215,000	31,728,326		1,109,943,326
2007-2008	Interest			10.0485		90,432,000		90,432,000
	Exchange Fluctuation Loss			10.0485		90,432,000		90,432,000
	Sub Total					90,432,000		90,432,000
2008-2009	Interest			10.1100		98,998,000		98,998,000
	Exchange Fluctuation Loss			10.1100		92,340,000		92,340,000
	Sub Total					98,998,000		98,998,000
2009-2010	Interest			10.2650		92,340,000		92,340,000
	Exchange Fluctuation Loss					30,000,000		30,000,000
	Sub Total					92,340,000		92,340,000
2010-2011	Interest					92,340,000		92,340,000
	Exchange Fluctuation Loss					103,171,500		103,171,500
	Sub Total					92,340,000		92,340,000
2011-2012	Interest					114,478,200		114,478,200
	Exchange Fluctuation Loss					14,478,200		14,478,200
	Sub Total					114,478,200		114,478,200
2012-2013	Interest					116,080,200		116,080,200
	Exchange Fluctuation Loss					116,080,200		116,080,200
	Sub Total					116,080,200		116,080,200
2013-2014	Interest					114,519,600		114,519,600
	Exchange Fluctuation Gain					(34,680,000)		(34,680,000)
	Sub Total					114,519,600		114,519,600
2014-2015	Interest					114,519,600		114,519,600
	Exchange Fluctuation Loss					3,000,000		3,000,000
	Sub Total					114,519,600		114,519,600
2015-2016	Interest					107,897,400		107,897,400
	Exchange Fluctuation Gain					(150,220,000)		(150,220,000)
	Sub Total					107,897,400		107,897,400
2016-2017	Interest					105,114,200		105,114,200
	Exchange Fluctuation Loss					27,040,000		27,040,000
	Sub Total					105,114,200		105,114,200
2017-2018	Interest					114,989,700		114,989,700
	Exchange Fluctuation Loss					114,989,700		114,989,700
	Payment					129,900,000		129,900,000
	Sub Total					114,989,700		114,989,700
	Loan wise Total (a)		200,000,000		1,434,690,000	1,236,447,595		3,445,797,595



Financial Year	Particulars	Date of Payment	Allocation Principle (Rupees/Year)	Exchange Rate	Provision Principle (Ru. Lakhs)	Interest (Ru. Lakhs)	Exchange Plus/Minus (Ru. Lakhs)	Total in Ru. Lakhs
2005-2006	Chinese Govt. Concessional Loan (C.C.G.C.I.-China)							
	1st Instalment	05/10/05	50,000,000	7.6589	381,945,000	-	-	381,945,000
	2nd Instalment	05/10/05	50,000,000	7.6589	381,945,000	-	-	381,945,000
	3rd Instalment	05/10/05	45,000,000	7.6589	346,450,500	-	-	346,450,500
	4th Instalment	05/10/05	40,000,000	7.6589	307,956,000	-	-	307,956,000
2006-2007	5th Instalment	30/05/06	30,000,000	7.6589	230,567,000	-	-	230,567,000
	Interest	-	-	-	-	72,607,495	-	72,607,495
	Sub Total	-	215,000,000	-	1,658,263,500	72,607,495	-	1,727,870,995
	6th Instalment	07/09/06	20,000,000	8.4000	168,800,000	-	-	168,800,000
	7th Instalment	13/10/06	1,101,596	8.4000	9,297,470	-	-	9,297,470
2007-2008	Interest (1st July 06 to 30 Nov 06)	-	-	-	-	68,837,672	-	68,837,672
	Interest (1st Dec 06 to 30 June 07)	-	-	-	-	102,854,361	-	102,854,361
	Exchange Fluctuation Loss	-	-	-	-	-	613,353,234	613,353,234
	Sub Total	-	21,101,596	-	179,097,470	171,692,033	613,353,234	963,042,937
	Interest	-	-	8.9000	-	106,755,698	-	106,755,698
2008-2009	Exchange Fluctuation Loss	-	-	-	-	-	271,044,633	271,044,633
	Sub Total	-	-	-	-	106,755,698	271,044,633	377,800,331
	Interest	-	-	10.1100	-	107,414,421	-	107,414,421
	Exchange Fluctuation Loss	-	-	10.1100	-	-	14,638,299	14,638,299
	Sub Total	-	-	-	-	107,414,421	14,638,299	122,052,720
2009-2010	Exchange Fluctuation Loss	-	-	10.3600	-	199,008,107	-	199,008,107
	Sub Total	-	-	-	-	199,008,107	35,415,239	35,415,239
	Interest	-	-	-	-	35,415,239	-	35,415,239
	Exchange Fluctuation Loss	-	-	-	-	121,794,779	-	121,794,779
	Sub Total	-	-	-	-	121,794,779	284,148,271	405,943,050
2010-2011	Interest	-	-	-	-	135,147,429	-	135,147,429
	Exchange Fluctuation Loss	-	-	12.7198	-	-	296,614,435	296,614,435
	Sub Total	-	-	-	-	135,147,429	296,614,435	431,761,864
	Interest	-	-	-	-	137,633,602	-	137,633,602
	Sub Total	-	-	-	-	137,633,602	43,076,084	180,709,686
2012-2013	Exchange Fluctuation Loss	-	-	-	-	137,633,602	-	137,633,602
	Sub Total	-	-	-	-	137,633,602	43,076,084	180,709,686
	Interest	-	-	-	-	137,633,602	-	137,633,602
	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
2013-2014	Interest	-	-	-	-	137,633,602	-	137,633,602
	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
	Interest	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
2014-2015	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
	Interest	-	-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
2015-2016	Interest	-	-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
	Interest	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
2016-2017	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
	Interest	-	-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
2017-2018	Interest	-	-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Loss	-	-	-	-	135,191,302	-	135,191,302
	Sub Total	-	-	-	-	135,191,302	43,076,084	178,267,386
	Principle addition	-	3,565,000	-	30,300,000	-	-	33,865,000
	Interest	-	-	-	-	138,241,425	-	138,241,425
Grand Total (a+b)	Exchange Fluctuation Loss	-	-	-	-	194,151,546	-	194,151,546
	Payment	-	(57,479,209)	-	(59,765,811)	-	-	(117,245,020)
	Sub Total	-	(53,914,200)	-	(729,465,811)	-	-	(783,379,011)
	Loan wise Total (b)	-	182,187,396	-	1,403,895,159	1,626,256,719	1,568,549,106	4,298,700,984
	Grand Total (a+b)	-	382,187,396	-	3,538,585,159	2,862,704,314	3,343,208,106	9,744,468,579



MAPLEBOND (PVT) LTD. (CP-001-1)  
 CIBL, BANGLAHA, CHITTAGONG.  
 SCHEDULE OF FOREIGN LOAN

Financial Year	Particulars	Date of Payment	Principal			Interest			Total (Rs/Taka)	Each. Rate	Milestone Payment (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)	Interest (In Taka)	Each. Fluc. Loss(Gain) In Taka	Total in Taka	
			Milestone Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Milestone Portion (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)										
2003-2004	<b>Japan Bank for International Co-Operation (JBIC) Loan.</b>																	
	<b>Milestone Portion:</b>																	
	1st Installment	30/12/03	187,000,000	-	-	187,000,000	0.5526	-	103,616,208	-	-	-	-	-	-	-	103,616,208	
	2nd Installment	30/12/03	376,000,000	-	-	376,000,000	0.5526	-	207,277,600	-	-	-	-	-	-	-	207,277,600	
3rd Installment	30/12/03	376,000,000	-	-	376,000,000	0.5526	-	207,277,600	-	-	-	-	-	-	-	207,277,600		
<b>Sub Total</b>			939,000,000	-	-	939,000,000			518,171,408	-	-	-	-	-	-	518,171,408		
2004-2005	<b>Milestone Portion:</b>																	
	4th Installment	10/1/04	376,000,000	-	-	376,000,000	0.5683	-	213,796,669	-	-	-	-	-	-	-	213,796,669	
	5th Installment	07/02/05	376,000,000	-	-	376,000,000	0.6160	-	229,548,899	-	-	-	-	-	-	-	229,548,899	
	6th Installment	07/02/05	376,000,000	-	-	376,000,000	0.6160	-	229,548,899	-	-	-	-	-	-	-	229,548,899	
<b>Sub Total</b>			1,128,000,000	-	-	1,128,000,000			672,894,467	-	-	-	-	-	-	672,894,467		
2005-2006	<b>Interest Portion:</b>																	
	1st Installment	12/11/04	-	84,000,000	-	84,000,000	0.5683	-	47,491,471	-	-	368,232	-	-	-	-	47,859,703	
	2nd Installment	07/02/05	-	11,000,000	-	11,000,000	0.6160	-	6,715,200	-	-	3,024,666	-	-	-	-	9,739,866	
	3rd Installment	07/02/05	-	121,000,000	-	121,000,000	0.5319	-	64,370,590	-	-	2,844,813	-	-	-	-	67,215,403	
4th Installment	18/01/05	-	245,000,000	-	245,000,000	0.5545	-	135,542,500	-	-	5,855,941	-	-	-	-	141,398,441		
5th Installment	18/01/05	-	290,000,000	-	290,000,000	0.5558	-	159,098,800	-	-	6,884,615	-	-	-	-	165,983,415		
<b>Sub Total</b>			-	710,000,000	-	710,000,000			313,218,561	-	368,232	-	-	-	-	313,586,793		
<b>Total</b>																		
<b>Sub Total</b>			1,128,000,000	710,000,000	-	1,838,000,000			1,511,290,029	-	368,232	-	-	-	-	-	1,511,658,261	
2005-2006	<b>Milestone Portion:</b>																	
	7th Installment	11/9/05	376,000,000	-	-	376,000,000	0.5672	-	213,488,000	-	-	-	-	-	-	-	213,488,000	
	8th Installment	28/10/05	376,000,000	-	-	376,000,000	0.5752	-	216,488,000	-	-	-	-	-	-	-	216,488,000	
	9th Installment	23/10/05	133,000,000	-	-	133,000,000	0.5752	-	76,488,000	-	-	-	-	-	-	-	76,488,000	
	10th Installment	09/02/06	188,000,000	-	-	188,000,000	0.5817	-	109,488,000	-	-	-	-	-	-	-	109,488,000	
	<b>Sub Total</b>			1,073,000,000	-	-	1,073,000,000			615,952,000	-	-	-	-	-	-	615,952,000	
	2005-2006	<b>Interest Portion:</b>																
		11th Installment	05/08/05	-	235,000,000	-	235,000,000	0.7985	-	187,500,000	-	-	152,107,500	-	-	-	-	339,607,500
		12th Installment	31/05/05	-	567,000,000	-	567,000,000	0.7987	-	448,500,000	-	-	368,518,000	-	-	-	-	817,018,000
		13th Installment	05/08/05	-	465,000,000	-	465,000,000	0.6987	-	324,000,000	-	-	262,812,000	-	-	-	-	586,812,000
		14th Installment	23/12/05	-	256,000,000	-	256,000,000	0.7716	-	200,000,000	-	-	165,579,000	-	-	-	-	365,579,000
		15th Installment	23/12/05	-	328,000,000	-	328,000,000	0.7716	-	253,000,000	-	-	204,064,000	-	-	-	-	457,064,000
16th Installment		20/02/06	-	183,000,000	-	183,000,000	0.8008	-	145,000,000	-	-	116,447,850	-	-	-	-	261,447,850	
17th Installment		20/02/06	-	71,000,000	-	71,000,000	0.6014	-	42,500,000	-	-	34,982,200	-	-	-	-	77,482,200	
18th Installment		15/03/06	-	165,000,000	-	165,000,000	0.6014	-	100,000,000	-	-	82,715,000	-	-	-	-	182,715,000	
19th Installment		11/05/06	-	38,000,000	-	38,000,000	0.6240	-	23,500,000	-	-	19,200,000	-	-	-	-	42,700,000	
20th Installment		11/05/06	-	71,000,000	-	71,000,000	0.6240	-	44,000,000	-	-	35,834,000	-	-	-	-	79,834,000	
21st Installment		11/05/06	-	89,000,000	-	89,000,000	0.6240	-	55,000,000	-	-	44,400,000	-	-	-	-	99,400,000	
<b>Sub Total</b>			-	2,000,000,000	-	2,000,000,000			1,511,290,029	-	368,232	-	-	-	-	1,511,658,261		



Financial Year	Particulars	Date of Payment	Exchange				Finance Job				Each Ebit (Less/Gain) In Total	Total Tax								
			Minimum Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Yen)	Exchange Rate	Minimum Portion (In Total)	Supply Portion (In Total)	Interest Portion (In Total)			Total (In Total)							
	<b>Japan Bank for International Co-Operations (JBIC) Loans:</b>																			
	<b>Interest Portion:</b>																			
	4th Installment																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2005-2007	Interest (Up Dec'06 to Aug'07)		1,055,000,000	3,375,000,000	25,215,974	3,571,834,974	0.5811													
	Exchange Fluctuation Gain																			
	Sub Total																			
2007-2008	Exchange Fluctuation Loss																			
	Sub Total																			
2008-2009	Interest (2007-2008)	26/08/08																		
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2009-2010	Interest (2008-2009)	18/01/10																		
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2010-2011	Interest (2009-2010)	08/08/07																		
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2011-2012	Interest (2010-2011)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2012-2013	Interest (2011-2012)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2013-2014	Interest (2012-2013)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2014-2015	Interest (2013-2014)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2015-2016	Interest (2014-2015)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2016-2017	Interest (2015-2016)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
2017-2018	Interest (2016-2017)																			
	Sub Total																			
	Exchange Fluctuation Loss																			
	Sub Total																			
	<b>Grand Total</b>		3,375,000,000	3,375,000,000	158,384,173	3,868,384,173														



ANNEXURE-E

**DAP FERTILIZER COMPANY LTD. (PLANT-1)  
CUFL, RANGABDIA, CHITTAGONG.  
SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED JUNE 30, 2018**

YEAR	Order No & Date	Principal	Interest	Total Loan
2008-2009	No-Shim/Pau/Pari-1/DAP-1/06/2006/176/1(9) Date 10/11/08	92,700,000	-	92,700,000
2009-2010	No-Shim/Pau/Pari-1/DAP-1/06/2006/193/1(10) Date 15/12/08	92,700,000	-	92,700,000
2010-2011	Interest for 2008-2009 & 2009-2010	-	15,450,000	15,450,000
2011-2012	Interest	-	9,270,000	9,270,000
2012-2013	Interest	-	9,270,000	9,270,000
2013-2014	Interest	-	9,270,000	9,270,000
2014-2015	Interest	-	9,270,000	9,270,000
2015-2016	Interest	-	9,270,000	9,270,000
2016-2017	Interest	-	9,270,000	9,270,000
2017-2018	Interest	-	9,270,000	9,270,000
	<b>Total</b>	<b>185,400,000</b>	<b>89,610,000</b>	<b>275,010,000</b>



DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHITTAGONG.

ANNEXURE-F

SCHEDULE OF ADVANCE TO SUPPLIER FOR THE YEAR ENDED JUNE 30, 2018

SL. No.	Name of Suppliers	Taka
01	M/S. Estern cable Ltd.	
02	M/S. Linde Bangladesh Ltd.	2,758,490
03	M/S. Telephone Shilpa Songsta Ltd.	36,556
04	M/S. Jamuna Oil Company Ltd.	12,000
05	M/S. Rangs Electronics Ltd.	456,000
06	Director BRTC & BUET (Safety Audit)	31,122
	<b>Total</b>	<b>2,127,500</b>
		<b>5,421,668</b>



**ANNEXURE-G**

**DAF FERTILIZER COMPANY LTD.  
CUFL, RANGADIA, CHITTAGONG.  
SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED JUNE 30, 2018**

Amount in Taka

Sl. No	Contract No. & Date	L/C No.	B/E No. & Date	Total Assessed Amount for VAT & Duty.	Year	Amount of AIT	Total AIT
1	CT-140(F) Dated. 26/02/06	3300699009 Date: 05/03/06 SBL, Local Office, Motijheel C/A, Dhaka	C-107545 Date: 05/03/06	13,156,672.81	2006-07	5,628,323.130	5,628,323
2	CT-140(F) Dated. 26/02/06	3300699009 Date: 05/03/06 SBL, Local Office, Motijheel C/A, Dhaka	C-124437 Date: 18/04/07	10,746,859.40	2006-07	4,597,386.910	4,597,387
3	CT-141(F) Dated. 09/03/06	9306020707 Date: 05/03/06 JBL, Local Office, Dhaka	C-168409 Date: 22/05/06	13,968,161.07	2006-07	5,975,483.880	5,975,484
4	CT-141(F) Dated. 09/03/07	9306020964 JBL, Local Office, Dhaka	C-104090 Date: 30/03/06	21,996,287.19	2006-07	9,409,976.340	9,409,976
5	CT-170(F)/935 Dated. 18/10/06	9306021843 Date: 05/11/06 SBL, Local Office, Dhaka	C-52525 Date: 13/02/07	18,562,298.73	2006-07	7,940,890.370	7,940,890
6	CT-170(F)/935 Dated. 18/10/06	9306021843 Date: 05/11/06 JBL, Local Office, Dhaka	C-1369 Date: 04/01/07	17,977,791.00	2006-07	7,690,833.590	7,690,834
7	CT-170(F)- A/936 Dated. 18/10/06	9306021846 Date: 05/11/06 JBL, Local Office, Dhaka	C-73685 Date: 01/03/07	18,685,026.21	2006-07	7,993,394.100	7,993,394
8	CT-170(F)- A/936 Dated. 18/10/06	9306021846 Date: 05/11/06 JBL, Local Office, Dhaka	C-100062 Date: 22/03/07	17,476,157.60	2006-07	7,476,231.060	7,476,231
9	CT-210(F)- Dated. 18/10/06	00930702007 Date: 07/08/07 JBL, Local Office, Dhaka	C-256793 Date: 03/09/07	7,125,461.16	2007-08	7,080,521.65	7,080,522
10	CT-211(F)- Dated. 30/07/07	00930702008 Date: 14/08/07 JBL, Local Office, Dhaka	C-269069 Date: 04/10/07	8,009,316.66	2007-08	7,859,943.980	7,859,944
11	CT-232(F)- Dated. 04/10/07	009307011843 Date: 09/10/07 JBL, Local Office, Dhaka	C-279653 Date: 04/11/07	7,935,216.70	2007-08	7,885,247.660	7,885,248
12	CT-233(F)- Dated. 04/10/07	009307011882 Date: 24/10/07 JBL, Local Office, Dhaka	C-296522 Date: 12/12/07	7,717,018.94	2007-08	7,668,405.160	7,668,405
13	CT-04(F)- Dated. 10/11/07	009307022108 Date: 02/12/07	C-11584 Date: 31/01/08	7,741,202.88	2007-08	7,692,438.890	7,692,439
14	CT-266(F)- Dated. 02/03/08	009308010402 Date: 03/03/08	C-30136 Date: 24/03/08	15,245,856.360	2007-08	15,150,479.620	15,150,480
15	CT-70(F) 1st lot, 31.12.17 Dated. 02/03/08	0000011317010060 Date: 18/09/17	DC/AQ/13B/2017 28.10.17		2017-18	14,112,240.190	14,112,240
16	CT-70(F) 2nd lot, 31.12.17 Dated. 02/03/08	0000011317010060 Date: 18/09/17	DC/AQ/14B/2017 14.11.17		2017-18	11,556,328.100	11,556,328
17	CT-70(F) 3rd lot, 31.12.17 Dated. 02/03/08	0000011317010060 Date: 18/09/17	DC/AQ/17B/2017 21.12.17		2017-18	11,746,257.560	11,746,258
18	CT-78(F) 1st lot, 31.12.17 Dated. 02/03/08	0000011318010038 Date: 15/05/18	01 27.05.18		2017-18	15,878,929.650	15,878,930
19	CT-79(F) 31.12.17 Dated. 02/03/08	0000011318010037 Date: 13/05/18	RAJRCB02 24.05.18		2017-18	14,298,204.570	14,298,205
<b>Total</b>				<b>186,343,326.71</b>	<b>-</b>	<b>177,641,516.41</b>	<b>177,641,516</b>



**DAP Fertilizer Co. Ltd.**  
Rangunia, Chittagong

**Schedule of Subsidy Receivable from Government as on June 30, 2018**

Financial Year	Total Subsidy Receivable				Total Subsidy Received				Total Balance Subsidy Receivable				Amount in Taka
	Plant-1	Plant-2	Total	Cumulative Total	Plant-1	Plant-2	Total	Cumulative Total	Plant-1	Plant-2	Total	Cumulative Total	
	2006-2007	483,488,000	86,598,000	570,086,000	570,086,000	-	-	-	-	483,488,000	86,598,000	570,086,000	
2007-2008	909,605,070	72,249,930	981,855,000	1,551,941,000	862,788,000	86,598,000	949,386,000	949,386,000	46,817,070	(14,308,070)	32,509,000	602,595,000	
2008-2009	1,739,283,685	1,163,217,128	2,902,500,813	4,454,448,813	275,297,470	37,541,530	312,839,000	1,262,225,000	1,663,886,215	1,125,675,598	2,589,561,813	3,192,156,813	
2009-2010	-	-	-	4,454,448,813	500,000,000	-	500,000,000	1,762,225,000	(500,000,000)	-	(500,000,000)	2,692,156,813	
2010-2011	7,978,485,115	(1,107,965,278)	6,780,519,837	11,235,001,400	750,000,000	-	750,000,000	2,512,225,000	(750,000,000)	-	(750,000,000)	1,942,156,813	
2012-2013	1,222,694,653	1,233,272,568	2,555,967,221	13,790,968,621	4,500,000,000	-	4,500,000,000	7,012,225,000	3,478,485,115	(1,197,965,518)	2,780,519,587	4,222,676,480	
2013-2014	1,427,604,963	1,081,634,412	2,509,239,375	16,299,608,000	3,994,100,000	-	3,994,100,000	11,006,325,000	(2,172,005,247)	1,333,272,968	(1,438,732,779)	2,783,943,621	
2014-2015	1,043,287,463	1,241,402,412	2,284,779,875	18,584,387,873	3,737,889,388	1,081,634,412	4,819,524,000	15,825,849,000	(2,310,284,621)	-	(2,310,284,621)	473,659,000	
2015-2016	2,563,218,788	1,094,175,704	3,657,394,492	22,241,782,369	3,179,029,011	1,137,679,188	4,316,708,199	18,209,781,000	(202,865,247)	103,813,224	(99,052,123)	374,606,877	
2016-2017	1,087,682,388	991,942,523	2,079,625,111	24,221,407,480	3,179,029,011	939,676,866	4,118,705,877	22,348,486,877	384,189,277	44,498,838	428,688,115	803,295,492	
2017-2018	638,613,590	1,013,972,234	1,652,585,824	25,903,993,304	639,259,158	1,381,091,310	2,020,350,428	25,689,216,839	18,874,432	(367,119,126)	(348,244,706)	254,276,478	



ANNEXURE - I

DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHITTAGONG.  
SCHEDULE OF DEDUCTION & WITHHOLDING  
FOR THE YEAR ENDED JUNE 30, 2018

Amount in Taka

Particulars	PLANT-1			
	Opening Balance as on 01.07.2017	Addition During the Period	Payment/ transfer during the year	Closing Balance as on 30.06.2018
Security Deposit (SD)	3,337,699	3,451,712	1,033,967	5,755,444
Income Tax(Ded.at Source)	(613,504)	7,976,118	6,925,026	437,588
VAT (Deducted from Party)	(207,537)	12,786,149	11,393,666	1,184,946
Sundry Deposits	573,244	-	-	573,244
Welfare Fund(Deducted from Party)	45,039	100,304	-	145,343
Ded. For insurance recovery from party	3,522,711	-	-	3,522,711
Govt. Fund clearing	1,113,266,270	-	790	1,113,265,480
Other Deduction-1	138,136	-	-	138,136
Deduction of DAPFCL PF Loan	658,396	485,439	134,012	1,009,823
Other Project P.F. Loan	(106,425)	277,164	252,095	(121,356)
Other Project W.F. Loan	280,643	-	88,578	192,065
Recovery Of H.O. welfare loan	1,933	-	-	1,933
H.O.M.C Loan	89,503	269,997	359,500	-
H.O.H.B Loan	279,201	1,159,000	1,064,400	373,801
Union Subscription	2,340	22,740	21,491	3,589
Employee's Club Subscription	33,626	14,390	26,790	21,226
Officers Association Subscription	30,849	30,990	35,553	26,286
DAPFCL WF Fund	126,039	20,280	20	146,299
DAPFCL Mosque Fund	2,600	-	-	2,600
Chemical Society	-	10,800	10,800	-
Engg. Association	9,160	6,500	15,660	-
Diploma Association	32,976	24,300	50,350	6,926
Transport Charge	-	61,419	61,419	-
Telephone Charge	21,599	-	21,599	-
Revenue Stamp	48,310	46,870	20	95,160
DAPFCL Haj Scheme/T Jatra	11,000	-	-	11,000
Water Charge	11,983	22,485	20,460	14,008
Electric Charge	7,812	79,723	87,535	-
Gas Charge	12,078	490,876	502,954	-
HR Expenses	44,304	1,526,848	1,571,152	-
Officers Club	-	-	-	-
Dish Antenna	106,625	84,240	181,755	9,110
Material Loan	(2,888)	310	-	(2,578)
CPPF Loan	12,505	-	-	12,505
DAPFCL WF Loan	627,746	826,096	1,066,293	387,549
Ladies Club Sub.	9,600	-	-	9,600
Ded. of other Pro. Salary Adv.	158,629	-	-	158,629
Ded. of other Pro. Wages Adv.	740	-	-	740
Donation	42,880	8,000	43,000	7,880
Recovery Of DAPFCL H.B Loan	7,405	37,874	-	45,279
Recovery Of other project H.B Loan	1,990	-	-	1,990
Other Deduction-2	267,126	1,920	-	269,046
DAPFCL PF Trust	1,114,831	-	-	1,114,831
Other Project P.F.	5,551,518	7,426,476	6,683,238	6,294,756
DAPFCL Gratuity Fund	7,002	-	-	7,002
Festival Bonus	900	-	-	900
Incentive Bonus	5,552,587	175,950	5,728,537	-
TA/DA Expenses	8,016	-	-	8,016
Medical Expenses	27,730	-	-	27,730
House rent expenses	6,138	-	-	6,138
Salary Income Tax	1,156,316	713,759	975,668	894,407
Profit Participation Fund (WPF)	9,450	9,000	-	18,450
BCIC Gratuity Fund	10,206	-	-	10,206
Recovery of Oth. Pro. Pur. Advance	8,000	-	-	8,000
Recovery of Purchase Advances	-	-	-	-
<b>Total</b>	<b>1,136,345,037</b>	<b>38,147,729</b>	<b>38,396,328</b>	<b>1,136,096,438</b>



**ANNEXURE - J**

**DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHITTAGONG.  
SCHEDULE OF DEDUCTION & WITHHOLDING  
FOR THE YEAR ENDED JUNE 30, 2018**

Amount in Taka

Particulars	PLANT-2			
	Opening Balance as on 01.07.2017	Addition During the Period	Payment/ transfer during the year	Closing Balance as on 30.06.2018
Security Deposit (SD)	1,204,071	1,963,742	2,883,085	284,728
IT Deduction from Party	967,503	9,276,847	10,244,350	-
VAT (Deducted from Party)	1,817,762	19,681,954	21,499,716	-
Sundry deposit	109,066			109,066
Ded. For Welfare Fund	(7,421)	137,523		130,102
Other Deduction from Party				-
Deduction of DAPFCL PF Loan	228,924	272,232	478,484	22,672
Deduction of H.O PF Loan	700			700
Other Project P.F. Loan	(43,677)	270,765	227,088	-
Other Project Welfare Loan	(86,077)	89,378	3,501	-
H.O.M.C. Loan	85,282	195,500	108,497	172,285
Recovery of H. O. HB Loan	83,746	363,100	345,600	101,246
Union Subscription	(1,101)	34,771	33,670	-
Employee's Club Subscription	(13,700)	34,070	20,370	-
Officers' Association Subs.	(4,733)	63,673	58,940	-
DAPFCL WF Fund	15,170	16,800		31,970
Chemical Society		12,000	10,200	1,800
Engg. Association	(11,760)	20,760	11,900	(2,900)
Diploma Association	(25,750)	59,150	33,400	-
Transport Charge		27,849	27,849	-
Telephone Charge	5,488		5,488	-
Revenue Stamp	112,760	38,940		151,700
DAPFCL Haj Scheme/T.Jatra	300			300
Water Charge	1,293	7,475	3	8,765
Electric Charge		43,217	43,217	-
Gas Charge		292,414	292,414	-
HR Expenses		1,121,946	1,121,946	-
Dish Antenna	(96,075)	216,555	120,480	-
Material Loan	310		310	-
CPPF Loan	304			304
DAPFCL W.F Loan	(430,037)	1,484,004	1,053,967	-
Ladies Club Sub	5,470			5,470
Ded. Of other Pro. Salary Adv.	68,251			68,251
Other Pro. Wages Adv.	18,000			18,000
Furniture Charge	48			48
Donation	(17,900)	34,600		16,700
Recovery Of DAPFCL H.B Loan	6,665	186,806		193,471
Recovery Of other project H.B Loan	3,931	39,310		43,241
Other Deduction from Salary	140,478	2,910		143,388
DAPFCL PF Trust	282,058		7,056	275,002
Other Project P.F	829,487	4,516,270	3,537,355	1,808,402
Festival Bonus	2,000			2,000
Incentive Bonus	8,693,964	18,766,900	8,282,506	19,178,358
TA/DA Adv.	4,908			4,908
Wages Advance	544			544
House rent expenses	10,160			10,160
Salary income tax	(770,509)	1,081,454	310,945	-
Profit Participation Fund (WPF)	25,950	2,000		27,950
Recovery of Other Pro. Par. Adv.	4,000			4,000
<b>Total</b>	<b>13,219,853</b>	<b>60,355,115</b>	<b>50,762,337</b>	<b>22,812,631</b>



**DAP FERTILIZER COMPANY LTD.  
RANGADIA, CHITTAGONG  
SCHEDULE OF STORE-IN-TRANSIT  
FOR THE YEAR ENDED JUNE 30, 2018**

**ANNEXURE - K**

SL No.	CT-NO.	L/C NO.	Amount in Taka
			TAKA
1	66 (F)		7,238.00
2	72 (F)		13,424.00
3	74 (F)		16,911.00
4	76 (F)		21,695.00
5	77 (F)		7,206.00
6	80 (F)		7,653.00
TOTAL			74,127.00



ANNEXURE - L

**DAP FERTILIZER COMPANY LTD.**  
**Rangadia, Chittagong**  
**Budget Variance Report**  
**For the year ended June 30, 2018**  
**Operation Details**

Amount in Lac Taka

Particulars	Approved Budget	Revised Budget	Actual	Budget Variance
Production (M.T)	100,000.00	50,000.00	53,666.00	3,666.00
Sales (M.T)	100,000.00	50,000.00	59,128.00	9,128.00
<b>Direct Material cost:</b>				
Raw Materials	46,830.23	22,895.19	18,558.93	4,336.26
Chemicals	20.00	10.00	-	10.00
Packing Materials	716.70	363.35	355.61	7.74
<b>A) Total Direct Materials Cost</b>	<b>47,566.93</b>	<b>23,268.54</b>	<b>18,914.54</b>	<b>4,354.00</b>
<b>B) Direct Wages</b>	<b>838.09</b>	<b>800.80</b>	<b>846.91</b>	<b>(46.11)</b>
<b>Gas, Electricity &amp; Fuel:</b>				
Natural Gas	67.63	33.82	40.79	(6.97)
Electricity, Steam & Process Water, Cooling Water	1,245.00	622.50	548.95	73.55
Oil & Lubricant	60.00	60.00	26.04	33.96
<b>C) Total Gas, Electricity &amp; Fuel</b>	<b>1,372.63</b>	<b>716.32</b>	<b>615.78</b>	<b>100.54</b>
<b>D) Spares &amp; Accessories, Repairs &amp; Maintenance</b>	<b>980.00</b>	<b>880.00</b>	<b>111.13</b>	<b>768.87</b>
<b>E) Factory Overhead</b>	<b>8,182.64</b>	<b>7,839.11</b>	<b>7,156.08</b>	<b>683.03</b>
<b>Total Manufacturing Cost (A+B+C+D+E)</b>	<b>58,940.29</b>	<b>33,504.77</b>	<b>27,644.44</b>	<b>5,860.33</b>
Opening Work-in-Progress	5.75	5.75	5.75	-
Closing Work-in-Progress	(5.75)	(5.75)	(5.75)	-
<b>Cost of Goods Manufactured</b>	<b>58,940.29</b>	<b>33,504.77</b>	<b>27,644.44</b>	<b>5,860.33</b>
Opening Finished Goods	3,709.70	3,709.70	3,617.98	(91.72)
<b>Cost of Goods available for Sale</b>	<b>62,649.99</b>	<b>37,214.47</b>	<b>31,262.42</b>	<b>5,952.05</b>
Closing Finished Goods	(3,709.70)	(3,709.70)	(2,361.72)	(1,347.98)
<b>Cost of Goods sold</b>	<b>58,940.29</b>	<b>33,504.77</b>	<b>28,900.70</b>	<b>4,604.07</b>



**ANNEXURE - M**

**DAP FERTILIZER COMPANY LTD.**  
**Rangadia, Chittagong**  
**Budget Variance Report**  
**For the year ended June 30, 2018**  
**Profit and Loss Account Details**

Amount in Lac Taka

Particulars	Approved Budget	Revised Budget	Actual	Budget Variance
Turnover	63,778.33	38,692.43	30,325.30	(8,367.13)
Cost of goods sold	58,940.30	33,521.77	28,900.70	4,621.07
<b>Gross Profit/(Loss)</b>	<b>4,838.03</b>	<b>5,171.30</b>	<b>1,424.60</b>	<b>(3,746.70)</b>
<b>Less: Other Operating Expenses</b>				
General & Administration	3,124.21	3,061.67	2,438.38	623.29
Research & Development	4.00	4.00	-	4.00
Selling & Distribution	208.19	202.46	56.36	146.10
Turnover Tax	397.65	245.27	212.46	32.81
<b>Operating profit/(Loss)</b>	<b>1,103.98</b>	<b>1,657.90</b>	<b>(1,282.60)</b>	<b>(2,940.50)</b>
Less: Financial Expenses	3,568.07	3,843.20	3,801.57	41.63
Add: Other Income	2,496.80	2,185.30	5,084.16	2,898.86
<b>Net Profit/(Loss) before WPPF &amp; Income Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less: Contribution to Worker Profit Participation Fund	-	-	-	-
<b>Net Profit/(Loss) before Income Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less: Provision for Taxation	-	-	-	-
<b>Net Profit/(Loss) after Tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



**ANNEXURE - N**

**DAP FERTILIZER COMPANY LTD.**  
Rangadia, Chittagong  
Management Ratio  
For the year ended June 30, 2018

Sl No.	Particulars	Working	Ratio	
			2017 - 2018	2016 - 2017
<b>01. Current Ratio:</b>				
	<u>Current Assets</u>	10,294,848,835		
	Current Liabilities	1,644,645,462	6.25:1	7.36:1
<b>02. Quick/Acid Test Ratio:</b>				
	<u>Quick Assets</u>	9,411,190,366		
	Current Liabilities	1,644,645,462	5.72:1	6.51:1
<b>03. Return on Total Sales Revenue:</b>				
	<u>Net Profit / (Loss) before Tax * 100</u>	Nil*100		
	Total Sales Revenue	3,032,529,824	0.00%	0.00%
<b>04. Rate of Return on Capital Employed</b>				
	<u>Net Profit / (Loss) before Tax * 100</u>	Nil*100		
	Capital Employed	14,888,638,067	0.00%	0.00%
<b>05. Debt - Equity Ratio:</b>				
	<u>Total Liabilities</u>	11,587,050,261		
	Shareholders Equity	3,301,587,806	3.51:1	3.56:1
<b>06. Rate of Return on Average Net Assets (ROR):</b>				
	<u>(Net Profit / (Loss) before Tax + Interest cost) * 100</u>	(Nil + 380,156,842)*100		
	Average Net assets	14,968,125,566	2.54%	2.71%
<b>07. Debt- Service Ratio:</b>				
	<u>Net profit/(loss) before tax+Interest cost+Depreciation</u>	Nil + 380,156,842 + 6,130,22,290		
	Interest cost	380,156,842	2.61 Times	2.37 Times



**DAP FERTILIZER COMPANY LTD. (PLANT-1 & 2)**  
**RANGADIA, CHITTAGONG**  
**COST BREAK-UP**  
**FOR THE FINANCIAL YEAR 2017-2018**

Sl. No	Head of Expenditure	Unit	Usage Ratio	Plant-1	- MT		Cost Per Unit/Ton
				Plant-2	53,666.00	MT	
				Total	53,666.00	MT	
				Quantity	Rate Per	Amount	
				Consumption	Unit/Ton	(Lac/TK).	
1	2	3	4	5	6	7	8
<b>I.</b>	<b>VARIABLE COST</b>						
a.	1. Phosphoric Acid	MT	0.988	53046.00	27,680.48	14,683.39	27,360.6922
	2. Liquid Ammonia	MT	0.299	16050.00	24,146.41	3,875.50	7,221.5160
	3. Sulfuric Acid	MT	0.000	0.00	-	-	-
	4. Filler/Sand	MT	0.000	9.00	493.33	0.04	0.0827
	<b>Sub-Total (1 to 4)</b>					<b>18,558.93</b>	<b>34,582.2909</b>
b.	<b>Power &amp; Fuel</b>						
	1. Natural Gas NH3	M <sup>3</sup>	24.146	1295794.00	3.15	40.79	76.0062
	2. Electricity	KWH	136,347	7317220.00	6.67	488.24	909.7671
	3. Steam	MT	0.389	20886.00	178.65	37.31	69.5278
	4. Process Water	MT	0.473	25400.00	59.08	15.01	27.9624
	5. Cooling Water/Demin Water	MT	0.265	14210.00	59.08	8.40	15.6436
	6. Oil & Lubricant					26.04	48.5186
	<b>Sub-Total (1 to 5)</b>					<b>615.78</b>	<b>1,147.4257</b>
c.	<b>Other Chemicals</b>					-	-
d.	<b>Packing Materials</b>						
	1. WPP Bag without inner liner						
	2. WPP Bag including inner liner	Nos.		1150736.00	30.58	351.93	655.7867
	3. Polythene Bag						
	4. Other Packing Materials					3.68	6.8537
	<b>Sub-Total (1 to 4)</b>					<b>355.61</b>	<b>662.6404</b>
e.	<b>Other Factory overhead</b>					-	-
f.	<b>Plant Repair &amp; Maintenance :</b>						
	1. Spares & Accessories					103.64	193.1264
	2. Other Repair & Maint.					7.48	13.9416
	<b>Sub-Total (1 to 2)</b>					<b>111.13</b>	<b>207.07</b>
	<b>Total V. Cost (a+b+c+d+e+f)</b>					<b>19,641.45</b>	<b>36,599.4250</b>
<b>II.</b>	<b>FIXED COST</b>						
	1. Salary & Wages					1,924.79	3,586.6038
	2. Factory Overhead					860.36	1,603.1825
	3. Admin. Overhead					1889.96	3,521.7022
	4. Selling & Dist. Overhead					56.36	105.0149
	5. Int. & Financial Charges					3,801.57	7,083.7558
	6. Research & Dev.					-	-
	7. Depreciation of Fixed Assets					5,978.72	11,140.6158
	<b>Total Fixed Cost (1 to 7)</b>					<b>14,511.76</b>	<b>27,040.8750</b>
	<b>Total Cost of Production (I+II)</b>					<b>34,153.20</b>	<b>63,640.30033</b>



**DAP FERTILIZER COMPANY LTD. ( PLANT - 1)**  
**RANGADIA, CHITTAGONG**  
**COST BREAK-UP**  
**FOR THE YEAR ENDED JUNE 30, 2018**

Sl. No	Head of Expenditure	Unit	Usage Ratio	Productin Qty	MT		Cost Per Unit / Ton
				Consumption	Rate Per Unit/Ton	Amount (Lac/Tk).	
1	2	3	4	5	6	7	8
<b>I.</b>	<b>VARIABLE COST</b>						
a.	1. Phosphoric Acid	MT		-		-	-
	2. Liquid Ammonia	MT		-		-	-
	3. Sulfuric Acid	MT		-		-	-
	4. Filler/Sand	MT		-		-	-
	<b>Sub-Total (1 to 4)</b>					-	-
b.	<b>Power &amp; Fuel</b>						
	1. Natural Gas NH3			-		10.47	-
	2. Electricity			1,075,800.00	7.78	83.75	-
	3. Steam			-		-	-
	4. Process Water			-		-	-
	5. Cooling Water/Demin Water			-		-	-
	6. Oil & Lubricant			-		11.29	-
	<b>Sub-Total (1 to 6)</b>					<b>105.51</b>	-
c.	<b>Other Chemicals</b>					-	-
d.	<b>Packing Materials</b>						
	1. WPP Bag without inner liner	Nos.				-	-
	2. WPP Bag including inner liner	Nos.				-	-
	3. Polythene Bag					-	-
	4. Other Packing Materials					-	-
	<b>Sub-Total (1 to 4)</b>					3.68	-
						<b>3.68</b>	-
e.	<b>Other Factory overhead</b>					-	-
f.	<b>Plant Repair &amp; Maintenance :</b>						
	1. Spares & Accessories					83.73	-
	2. Other Repair & Maint.					2.47	-
	<b>Sub-Total (1 to 2)</b>					<b>86.20</b>	-
	<b>Total V. Cost (a+b+c+d+e+f)</b>					<b>195.39</b>	-
<b>II.</b>	<b>FIXED COST</b>						
	1. Salary & wages					930.29	-
	2. Factory Overhead					446.46	-
	3. Admin. Overhead					422.73	-
	4. Selling & Dist. Overhead					27.53	-
	5. Int. & Financial Charges					2,634.30	-
	6. Research & Dev.					-	-
	7. Depreciation of Fixed Assets					3,150.36	-
	<b>Total Fixed Cost: (1 to 7)</b>					<b>7,611.67</b>	-
	<b>Total Cost of Production (I+II)</b>					<b>7,807.06</b>	-



**DAP FERTILIZER COMPANY LTD. (PLANT - 2)**  
**RANGADIA, CHITTAGONG**  
**COST BREAK-UP**  
**FOR THE YEAR ENDED JUNE 30, 2018**

SL No	Head of Expenditure	Unit	Usage Ratio	Production 53,666.00 MT		Cost Per Unit / Ton	
				Quantity	Rate Per		
				Consumption	Unit/Ton		
1	2	3	4	5	6	7	8
<b>I.</b>	<b>VARIABLE COST</b>						
a.	1. Phosphoric Acid	MT	0.988	53046.00	27680.48	14683.39	27,360.69
	2. Liquid Ammonia	MT	0.299	16050.00	24146.42	3875.50	7,221.52
	3. Sulfuric Acid	MT	0.000	0.00	0	0.00	-
	4. Filler/Sand	MT	0.000	9.00	444.44	0.04	0.07
	<b>Sub-Total (1 to 4)</b>					<b>18,558.93</b>	<b>34,582.28</b>
b.	<b>Power &amp; Fuel</b>						
	1. Natural Gas NH3	M <sup>3</sup>	24.146	1295794.00	2.34	30.32	56.50
	2. Electricity	KWH	116.301	6241420.00	6.48	404.48	753.70
	3. Steam		0.389	20886.00	178.65	37.31	69.53
	4. Process Water		0.473	25400.00	59.08	15.01	27.96
	5. Cooling Water/Demin Water		0.265	14210.00	59.08	8.40	15.64
	6. Oil & Lubricant					14.76	27.50
	<b>Sub-Total (1 to 5)</b>					<b>510.27</b>	<b>950.83</b>
c.	<b>Other Chemicals</b>					<b>0.00</b>	<b>-</b>
d.	<b>Packing Materials</b>						
	1. WPP Bag without inner liner	Nos.					-
	2. WPP Bag including inner liner	Nos.		1150736.00	30.58	351.93	655.78
	3. Polythene Bag						-
	4. Other Packing Materials					0.00	-
	<b>Sub-Total (1 to 4)</b>					<b>351.93</b>	<b>655.78</b>
e.	<b>Other Factory overhead</b>					<b>0.00</b>	<b>-</b>
f.	<b>Plant Repair &amp; Maintenance :</b>						
	1. Spares & Accessories					19.92	37.12
	2. Other Repair & Maint.					5.02	9.35
	<b>Sub-Total (1 to 2)</b>					<b>24.94</b>	<b>46.47</b>
	<b>Total V. Cost (a+b+c+d+e+f)</b>					<b>19,446.07</b>	<b>36,235.36</b>
<b>II.</b>	<b>FIXED COST</b>						
	1. Salary & wages					994.50	1,853.13
	2. Factory Overhead					413.90	771.25
	3. Admin. Overhead					1467.22	2,733.98
	4. Selling & Dist. Overhead					28.82	53.70
	5. Int. & Financial Charges					1167.27	2,175.06
	6. Research & Dev.					0.00	-
	7. Depreciation of Fixed Assets					2828.36	5,270.30
	<b>Total Fixed Cost: (I to 7)</b>					<b>6,900.07</b>	<b>12,857.42</b>
	<b>Total Cost of Production (I+II)</b>					<b>26,346.14</b>	<b>49,092.78</b>

