

SHAHJALAL FERTILIZER COMPANY LIMITED (SFCL)
(A Company of BCIC)

For The Year Ended 30 June, 2024

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**INDEPENDENT AUDITORS' REPORT TO
THE SHAREHOLDERS OF SHAHJALAL FERTILIZER COMPANY LIMITED.**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **Shahjalal Fertilizer Company Limited**, which comprise the Statement of Financial Position as at 30 June 2024, and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give true and fair view of the financial position of the Company as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), the Companies Act 1994 and the applicable laws and regulations.

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994 and other applicable laws & Regulation, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

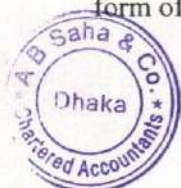
In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Other Information

Management is responsible for the other information. The other information comprises the Directors' Report, which we could not obtain prior to the date of this auditors' report and the Annual Report, which is expected to be made available to us after that date.

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



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

If, based on the work we have performed on the other information, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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



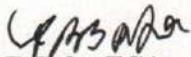
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.


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

Report on other Legal and Regulatory Requirements

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

- a) We have obtained all the information and 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 account as required by law have been kept by the Company so far as it appeared from our examination of these books; and
- c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.


A B Saha FCA
ICAB Enrolment # 387
A B Saha & CO.
Chartered Accountants


Khairul Basher FCA
Senior Partner
ICAB Enrolment # 617
Aziz Halim Khair Choudhury
Chartered Accountants

DVC: 2501190617AS145168

Dated: 19 January 2025, Dhaka.



Shahjalal Fertilizer Company Limited (SFCL)
Statement of Financial Position

As at 30 June 2024

Particulars	Notes	Amount in Taka	Amount in Taka
		30 June 2024	30 June 2023
Assets:			
A. Non-current Assets:		40,811,987,535	42,030,606,384
Property Plant & Equipment	4.00	40,252,469,490	41,498,505,887
House Building Loan	5.00	120,402,099	88,623,134
Motor Cycle Loan	6.00	20,571,566	24,932,983
Loan to BCIC (NGFFL)	7.00	418,544,380	418,544,380
B. Current Assets:		28,859,344,592	17,191,927,805
Investment in FDR	8.00	13,259,097,304	8,243,145,024
Interest Receivable on FDR and Others (Annexure-K)		287,455,641	207,017,969
Stocks & Stores	9.00	4,387,096,896	6,062,956,543
Current Account with Enterprises (Fertilizer)	10.00	82,730,304	119,789,751
Current Account with Enterprises (SFP-ADP)	11.00	1,430,907,658	1,750,689,977
Current Account with Enterprises	12.00	1,445,527	17,550,466
Advance, Deposits & Prepayments	13.00	148,521,829	149,127,669
Advance Income Tax	14.00	238,026,748	200,085,419
Account Receivable	19.00	8,388,856,410	39,270,000
Cash & Cash Equivalents	15.00	635,206,275	402,294,987
Total Assets (A+B)		69,671,332,128	59,222,534,188
Equity & Liabilities:			
C. Equity:		6,917,559,881	2,982,049,141
Issued, Subscribed & Paid-up Capital	16.00	10,000	10,000
Govt. Equity & Contribution	17.00	21,350,756,400	21,350,756,400
Retained Earnings	18.00	(14,433,206,519)	(18,368,717,259)
D. Liabilities:			
i. Non-current Liabilities:		53,084,061,676	49,942,966,980
Foreign Currency Loan/ Credit	20.00	32,511,922,795	31,077,059,087
Foreign Loan (NGFFL)	21.00	153,076,513	158,819,464
Government Loan (ADP)	22.00	5,143,740,350	5,143,740,350
Interest on Foreign Loan	23.00	13,042,864,102	11,564,592,558
Interest on Govt. Loan	24.00	2,225,757,916	1,992,055,521
Non Development Loan (Voluntary Retirement)	25.00	6,700,000	6,700,000
ii. Current Liabilities:		9,669,710,572	6,297,518,067
Current Account with Enterprises	26.00	88,106,213	398,454,574
Creditors for Expenses	27.00	7,976,438,035	4,742,192,397
Creditors for Other Finance	28.00	537,862,872	202,645,606
Creditors for Goods Supplied	29.00	752,622	231,881
BCIC Current Account	30.00	797,321,866	746,685,633
Provision for Income Tax	31.00	259,279,788	206,409,154
Current Account with Enterprises (Fertilizer)	32.00	9,949,176	898,822
Total Liabilities (i+ii):		62,753,772,248	56,240,485,047
Total Equity & Liabilities (C+D):		69,671,332,128	59,222,534,188

The accompanying notes form an integral part of these financial statements.

25/1/24
Company Secretary
(S.M Abdul Barik)
 General Manager (A & F)
 Shahjalal Fertilizer Company Ltd.
 Fenchuganj, Sylhet.
 A B Saha FCA
 ICAB Enrolment # 387
 A B Saha & Co.
 Chartered Accountants

20/1/24
Managing Director
Kazi Ashraful Islam
 Managing Director
 Shahjalal Fertilizer Company Ltd.
 Fenchuganj, Sylhet

Director

Basher
Khairul Basher FCA
 Senior Partner
 ICAB Enrolment # 617
Aziz Halim Khair Choudhury
 Chartered Accountants

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

DVC: 2501190617AS145168

Dated: 19 January 2025, Dhaka.



Shahjalal Fertilizer Company Limited (SFCL)
Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		1 July 2023 to 30 June 2024	1 July 2022 to 30 June 2023
Turnover (Sales)	33.00	12,095,696,880	7,502,502,901
Less: Cost of Goods Sold	34.00	10,341,960,670	8,883,285,709
Gross Profit		1,753,736,210	(1,380,782,808)
Less: Operating Expenses:			
Salary and Allowances (Adm.)		104,415,727	105,252,987
Salary and Allowances (Sales)		67,494,270	64,283,318
General and Administrative Overhead	35.00	267,987,959	282,160,061
Audit Fees		244,000	180,000
Head Office Management Expenses (Levy)		250,000,000	180,000,000
Selling & Distribution Overhead	36.00	580,074,683	571,692,744
Total Operating Expenses		1,270,216,639	1,203,569,110
Profit/(Loss) from Operation		483,519,571	(2,584,351,917)
Add: Non-operating Income	37.00	1,160,976,143	582,416,717
Profit/(Loss) before Financial Expenses		1,644,495,714	(2,001,935,200)
Less: Financial Expenses	38.00	1,720,067,492	1,669,033,608
Net Profit/(Loss) before Tax		(75,571,778)	(3,670,968,808)
Less: Provision for Income Tax	31.00	259,279,788	160,164,597
Less Short Provision for Income Tax in last year		-	1,104,242
Net Profit/(Loss) After Tax		(334,851,566)	(3,832,237,647)
Profit/(Loss) Transferred to Retained Earnings	18.00	(334,851,566)	(3,832,237,647)

The accompanying notes form an integral part of these financial statements.

S.M. Abdul Barik
20/1/24

Company Secretary
(S.M Abdul Barik)
General Manager (A & F)
Shahjalal Fertilizer Company Ltd.
Fenchugonj, Sylhet.

Kazi Ashraful Islam
20/02/24

Managing Director
Kazi Ashraful Islam
Managing Director
Shahjalal Fertilizer Company Ltd.
Fenchugonj, Sylhet.

Director

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

AB Saha

A B Saha FCA
ICAB Enrolment # 387
A B Saha & Co.
Chartered Accountants

Khairul Basher

Khairul Basher FCA
Senior Partner
ICAB Enrolment # 617
Aziz Halim Khair Choudhury
Chartered Accountants

DVC: 2501190617AS145168

Dated: 19 January 2025, Dhaka.



Shahjalal Fertilizer Company Limited (SFCL)
Statement of Changes in Equity
For the year ended 30 June 2024

Particulars	Paid-up Capital	Equity Contribution		Retained Earnings	Total
		Government Equity (ADP)	Government Equity (Foreign)		
Balance as on 1st July, 2023	10,000	5,402,956,400	15,947,800,000	(18,368,717,259)	2,982,049,141
Adjustment of Previous year expenses		-	-	(23,645,054)	(23,645,054)
Govt. Subsidy / Trade Gap				4,294,007,360	4,294,007,360
Net Profit/ (Loss) during the year	-	-	-	(334,851,566)	(334,851,566)
Balance as on 30 June, 2024	10,000	5,402,956,400	15,947,800,000	(14,433,206,519)	6,917,559,881

Statement of Changes in Equity
For the year ended 30 June 2023

Particulars	Paid-up Capital	Equity Contribution		Retain Earnings	Total
		Government Equity (ADP)	Government Equity (Foreign)		
Balance as on 1st July, 2022	10,000	5,402,956,400	15,947,800,000	(14,204,478,672)	7,146,287,728
Adjustment of Previous year expenses				(332,000,940)	(332,000,940)
Net Profit/ (Loss) during the year	-	-	-	(3,832,237,647)	(3,832,237,647)
Balance as on 30 June, 2023	10,000	5,402,956,400	15,947,800,000	(18,368,717,259)	2,982,049,141

The accompanying notes form an integral part of these financial statements.

20/01/24

Company Secretary
(S.M Abdul Barik)
General Manager (A & F)
Shahjalal Fertilizer Company Ltd.
Fenchuganj, Sylhet

AB Saha
A B Saha FCA
ICAB Enrolment # 387
A B Saha & Co.
Chartered Accountants

Dated: 19 January 2025, Dhaka.

20/01/24

Managing Director
Kazi Ashraful Islam
Managing Director
Shahjalal Fertilizer Company Ltd.
Fenchuganj, Sylhet

Signed in terms of our separate Report to be given date annexed.

Director

Barik
Khairul Basher FCA
Senior Partner
ICAB Enrolment # 617
Aziz Halim Khair Choudhury
Chartered Accountants

DVC: 2501190617AS145168



Shahjalal Fertilizer Company Limited (SFCL)
Statement of Cash Flows
For the year ended 30 June 2024

Particulars	Amount in Taka	Amount in Taka
	1 July 2023 to 30 June 2024	1 July 2022 to 30 June 2023
A. Cash Flows from Operating Activities :		
Receipts:		
Cash Receipts from Sale of Goods	8,040,117,830	7,463,232,901
Cash Receipts from FDR Interest	747,609,267	-
Total Receipts	8,787,727,097	7,463,232,901
Payments:		
Cash Payment for the purchase of Raw Materials (Net off TDS & VDS)	2,384,411,652	3,136,967,330
Cash Payment for Direct Labour	207,018,189	1,538,551
Cash Payment for Factory Overhead (Net off TDS & VDS)	1,552,318,390	869,544,997
Cash Payment for Administrative Overhead (Net off TDS & VDS)	258,543,345	21,436,570
Cash Payment for Selling & Distribution Overhead (Net off TDS & VDS)	533,708,612	37,931,914
Cash Payment for Other Operating Purpose (Net off TDS & VDS)	200,000,000	2,101,777,912
Cash Payment for TDS	398,417,847	62,217,860
Cash Payment for VDS	210,345,830	597,104
Cash payment for Financial Expenses	8,093,553	111,938,844
Total Payments	5,752,857,418	6,343,951,082
Net Cash Inflow/ (Outflow) from Operating Activities (A)	3,034,869,679	1,119,281,819
B. Cash Flows from Investing Activities:		
Receipts:		
Cash receipt from Refund/Repayment of Lending and Advances	4,454,065,486	5,677,543
Cash receipt from other investment	2,020,236,494	2,217,877,260
Cash receipt from sale of Assets	1,656,750,000	-
Total Receipts	6,474,301,980	2,223,554,803
Payments:		
Cash payment to acquire property	-	6,276,239
Cash payment to purchase plant and equipment	158,501,849	4,775,590,918
Cash payment for lending and advances	1,654,610,396	34,500,000
Cash payment for other investment purposes (FDR)	6,444,000,000	3,360,000,000
Total payments	8,257,112,245	8,176,367,157
Net Cash Inflow/ (Outflow) from Investing Activities (B)	(1,782,810,265)	(5,952,812,354)
C. Cash Flows from Financing Activities:		
Receipts:		
Cash receipt for borrowing from GOB	-	233,702,395
Cash receipt for borrowing from Financial Institutions outside Bangladesh	-	5,658,719,150
Cash receipt for borrowing from Domestic other Financial Institutions	13312452	-
Cash receipt from other Financing activities	16362974	-
Total Receipts	29,675,426	5,892,421,545
Payments:		
Repayment of borrowing from Financial Institutions outside Bangladesh	1,000,000,000	1,000,000,000
Repayment of borrowing from State Owned Financial Institutions	40,730,000.00	-
Cash payment for other Financing Activities (please specify)	8,093,553.00	-
Total payments :	1,048,823,553	1,000,000,000
Net cash Inflow/ (Outflow) from Financing Activities (C)	(1,019,148,127)	4,892,421,545
Net increase/(decrease) in cash and cash equivalent (A+B+C)	232,911,288	58,891,010
Add: Opening cash & cash equivalent	402,294,987	343,403,976
Closing cash & cash equivalent	635,206,275	402,294,987

The accompanying notes form an integral part of these financial statements.

20/1/2024

Company Secretary
(S.M Abdul Barik)
General Manager (A & F)
Shahjalal Fertilizer Company Ltd.
Fenchuganj, Sylhet.
AB Saha
A B Saha FCA
ICAB Enrolment # 387
A B Saha & Co.
Chartered Accountants

Kazi Ashraful Islam

Managing Director
Kazi Ashraful Islam
Managing Director
Signed in terms of our bearing certificate date annexed.
Shahjalal Fertilizer Company Ltd.
Fenchuganj, Sylhet

Director

Basher

Khairul Basher FCA
Senior Partner
ICAB Enrolment # 617
Aziz Halim Khair Choudhury
Chartered Accountants

DVC: 2501190617AS145168

Dated: 19 January 2025, Dhaka.



Shahjalal Fertilizer Company Limited (SFCL)

Statement of Fund Flow

For the year ended 30 June 2024

Sl. No.	Particulars	Amount in Taka	Amount in Taka
		30-06-2024	30-06-2023
01	Internal Sources:	6,782,019,265	(1,449,011,243)
	1. Operating Surplus/ (Deficit)	(334,851,566)	(3,832,237,647)
	2. Depreciation	2,846,508,525	2,715,227,344
	3. Adjustment for Prior year expenses	4,270,362,306	(332,000,940)
02	External Sources :	16,593,427,994	6,261,209,271
	1. Govt. Loan (ADP)	233,702,395	233,702,395
	2. Foreign Currency Loan	16,365,468,550	6,011,517,507
	3. Foreign Loan (NGFFL)	(5,742,951)	15,989,369
	Total Sources (1 + 2):	23,375,447,259	4,812,198,028
	APPLICATIONS:		
01	Allocation of Fund:	6,201,871,677	7,320,574,061
	1. Investment in FDR (Net)	5,015,952,280	1,509,884,448
	2. Motor Cycle Loan	(4,361,417)	9,932,983
	3. Non- Current Assets procured	158,501,849	4,781,867,156
	4. House Building Loan	31,778,965	18,889,474
	6. Repayment of Foreign Currency Loan	1,000,000,000	1,000,000,000
	Increase/(Decrease) in Working Capital:		
02	Net Change in Working Capital:	17,173,575,582	(2,508,376,033)
	1. Change in Cash	232,911,288	58,891,011
	2. Change in Non-Cash Working Capital	16,940,664,294	(2,567,267,044)
	TOTAL APPLICATION (1+2):	23,375,447,259	4,812,198,028
	Computation of Changes in Working Capital:		
	Current Assets:	28,859,344,592	8,546,487,794
	Stocks & Stores	4,387,096,896	6,062,956,543
	Current Account with Enterprises (Fertilizer)	82,730,304	119,789,751
	Current Account with Enterprises (SFP-ADP)	1,430,907,658	1,750,689,977
	Current Account with Enterprises	1,445,527	17,550,466
	Advance, Deposits & Prepayments	148,521,829	149,127,669
	Advance Income Tax	238,026,748	200,085,419
	Trade Debtors	8,388,856,410	39,270,000
	Cash & Cash Equivalents	635,206,275	-
	Investment in FDR	13,259,097,304	-
	Interest Receivable on FDR	287,455,641	207,017,969
	Current Liabilities:	9,669,710,572	6,297,518,067
	Current Account with Enterprises	88,106,213	398,454,574
	Creditors for Expenses	7,976,438,035	4,742,192,397
	Creditors for Other Finance	537,862,872	202,645,606
	Creditors for Goods Supplied	752,622	231,881
	BCIC Current Account	797,321,866	746,685,633
	Current Account with Enterprises (Fertilizer)	259,279,788	898,822
	Provision for Income Tax	9,949,176	206,409,154
	Working Capital:	19,189,634,020	2,248,969,726
	Increase in Working Capital	16,940,664,294	2,567,267,045

Company Secretary
(S.M Abdul Barik)

General Manager (A & F)
Dated: 19 January 2025, Dhaka.
Shahjalal Fertilizer Company Ltd.
Fenchugonj, Sylhet.

Managing Director
Kazi Ashrafur Islam
Managing Director
Shahjalal Fertilizer Company Ltd.
Fenchugonj, Sylhet

Director



Shahjalal Fertilizer Company Limited (SFCL)
Statement of Cost of Goods Sold
For the year ended 30 June 2024

Particulars	Amount in Taka	Amount in Taka
	2023-2024	2022-2023
Variable Cost:		
A. Direct Material Cost:		
Raw Material Consumed (NG)	3,621,551,768	4,542,383,222
Chemical Consumed	207,762,139	248,824,938
Packing Material Consumed	230,957,391	276,763,749
Total Material Cost:	4,060,271,298	5,067,971,909
B. Direct/ Contract Labour:	50,599,582	45,935,954
C. Factory Overhead (Variable):		
Gas for Fuel	1,081,762,217	1,356,815,768
Electricity (Palli Bidyut Samity)	19,461,755	2,368,240
Oil & Lubricants	5,499,263	3,562,464
Spares & Accessories	18,695,958	7,836,931
Stores Materials Consumed	1,999,924	709,622
Repairs & Maintenance	65,436,075	22,815,302
Other Factory Overhead	3,256,582	-
Total Variable Factory Overhead:	1,196,111,774	1,394,108,327
Total Variable Cost (A+B+C):	5,306,982,654	6,508,016,190
Fixed Cost:		
A. Direct Factory Salary:	156,418,607	153,869,922
B. Factory Overhead (Fixed):		
Indirect Factory Salary	187,732,473	191,238,356
Repairs & Maintenance	48,895,179	-
Factory Insurance Premium	37,763,033	40,199,755
Factory Depreciation	2,618,787,843	2,443,704,610
Other Factory Overhead	81,815,931	68,400,395
Total Fixed Factory Overhead:	2,974,994,459	2,743,543,116
Total Fixed Cost (A+B):	3,131,413,066	2,897,413,038
Total Manufacturing Cost (Variable + Fixed):	8,438,395,720	9,405,429,228
Add: Opening Work-in-Progress	81,939,500	38,090,920
Total Goods in Process:	8,520,335,220	9,443,520,148
Less: Closing Work-in-Progress	28,086,500	81,939,500
Cost of Goods Manufactured:	8,492,248,720	9,361,580,648
Add: Opening Stock of Finished Goods	2,509,598,950	2,031,304,011
Cost of Goods available for Sales:	11,001,847,670	11,392,884,659
Less: Closing Stock of Finished Goods	659,887,000	2,509,598,950
Cost of Goods Sold:	10,341,960,670	8,883,285,709

20/01/25
Company Secretary
(S.M Abdul Barik)
General Manager (A & F)
Shahjalal Fertilizer Company Ltd.
Fenchugonj, Sylhet.

Dated: 19 January 2025, Dhaka.

20/01/25
Managing Director
Kazi Ashraful Islam
Managing Director
Shahjalal Fertilizer Company Ltd.
Fenchugonj, Sylhet

Director



Shahjalal Fertilizer Company Limited (SFCL)
Notes, Comprising a Summary of Significant Accounting Policies & Other Explanatory Information
For the year ended 30 June 2024

Forming an Integral Part of the Financial Statements

1.00 History of the Company:

1.01 Background of the Company:

Shahjalal Fertilizer Company Limited (SFCL) is an enterprise of **Bangladesh Chemical Industries Corporation (BCIC)** and was incorporated as a Public Company Limited by shares under the Companies Act 1994. The principal activities of the company is manufacturing and marketing of Urea Fertilizer. The Company commenced the production of Urea fertilizer on 06 March 2016.

1.02 Legal Status:

Shahjalal Fertilizer Company Limited (SFCL) has been incorporated in the year 2016 as a Public Limited Company with the Registrar of Joint Stock Companies and Firms vide Registration No. C-129391/2016 dated 06 March, 2016.

1.03 Address of Registered Office and Farm:

The registered and factory office of SFCL is situated at F.F Factory (3117) Fenchuganj Upzila, Sylhet. The said Urea Fertilizer Factory (SFCL) was set up at Fenchuganj, Sylhet in the adjacent land of existing 53 years old Natural Gas Fertilizer Factory Ltd. (NGFFL).

1.04 Objective of the Company:

The main objectives of the Company are:

- a) To set up a new modern, energy efficient and environmental friendly Urea Fertilizer Factory having production capacity of 1760 MID (5,80,800 MTY) of Granular Urea in the adjacent land of the existing 53 years old Natural Gas Fertilizer Factory Ltd. (NGFFL) at Fenchuganj, Sylhet.
- b) To ensure availability of urea fertilizer to the farmers at lower cost and meet up the growing Urea Fertilizer demand in the country and thereby ensuring food security of the country.
- c) To reduce the import of urea fertilizer and save hard-earned foreign currency.
- d) To create employment opportunity.
- e) To develop adjacent areas of SFCL providing new civic facilities.
- f) To improve the Technological base through Technology transfer.

1.05 Board of Directors:

Name of the Board of Directors of Shahjalal Fertilizer Company Limited (SFCL) are mentioned below with their Designation:

Name 30-06-2024	Designation	Name 30-06-2023	Designation
Mr. Zakia Sultana	Chairman	Mr. Zakia Sultana	Chairman
Mr. Md. Saidur Rahman	Director	Mr. Md. Saidur Rahman	Director
Mr. Zanendra Nath Sarkar	Director	Mr. Zanendra Nath Sarkar	Director
Mr. Sulekha Rani Basu	Director	Mr. Kazi Mohammad Saiful Islam	Director
Mr. Md. Wahiduzzaman	Director	Mr. Md. Wahiduzzaman	Director
Mr. Dr. Md. Zakir Hossain Akhand	Director	Mr. Dr. Md. Zakir Hossain Akhand	Director
Mr. Shah Momin	Director	Mr. Mohammad Shaheen Kamal	Director
Mr. Dr. Mohammed Monsur Alam Khan	Director	Mr. Md. Shahidul Islam	Director
Mr. Md. Shahidul Islam	Director	Mr. Samir Biswas	Director
Mr. Gopal Chandra Ghosh	Director	Mr. Md. Ziabul Hossain	Director



2.00 Basis of Preparation & Presentation of Financial Statements:

2.01 Components of Financial Statements:

- a. Statement of Financial Position as at 30 June, 2024.
- b. Statement of Profit or Loss & Other Comprehensive Income for the year ended 30 June 2024.
- c. Statement of Cost of Goods Sold for the year ended 30 June, 2024.
- d. Statement of Changes in Equity for the year ended 30 June, 2024.
- e. Statement of Fund Flow for the year ended 30 June, 2024.
- f. Statement of Cash Flows for the year ended 30 June, 2024.
- g. Notes, Comprising a Summary of Significant Accounting Policies & Other Explanatory Information for the year ended 30 June, 2024.

2.02 Application of International Accounting Standards (IASs):

Following IASs are applicable for the Preparation & Presentation of Financial Statements:

- IAS- 01 Presentation of Financial Statements.
- IAS- 02 Inventories.
- IAS- 07 Statement of Cash Flows.
- IAS- 08 Accounting Policies, Changes in Accounting Estimates and Errors.
- IAS- 12 Deferred Tax (Current Taxes).
- IAS- 16 Property, Plant and Equipment.
- IAS- 20 Accounting for Government Grants and Disclosure of Government Assistance.
- IAS- 21 The Effects of Changes in Foreign Exchange Rates.
- IAS- 23 Borrowing Cost.
- IAS- 24 Related Party Disclosures.
- IAS- 38 Intangible Assets.
- IFRS- 15 Revenue from Contracts with

2.03 Statement of Compliance:

The financial statements have been prepared on going concern basis under the "Historical Cost" convention in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and the Companies Act 1994.

2.04 Basis of Measurement:

- i. The Financial statements have been prepared on accrual basis of accounting.
- ii. The financial statements of the entity have been prepared on a going concern basis under Generally Accepted Accounting Principles (GAAP) on historical cost convention and in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), the Companies Act 1994 and other applicable Laws & Regulation.

2.05 Reporting period:

These Financial Statements have been covered a period of 1 (One) year from 01.07.2023 to 30.06.2024.

3.00 Summary of Significant Accounting Policies:

3.01 Property, Plant & Equipment:

The cost of assets compares its purchase price and any directly attributable costs in bringing the assets to its working condition for its intended use as per International Accounting Standards (IAS)-16 'Property, Plant & Equipment's". Fixed Assets are started at cost less accumulated depreciation. Depreciation is charged on the cost of Fixed Assets in order to write off such amount over the estimated useful lives, Using the "Straight Line Balance Method in accordance with IAS-16. The rate of depreciation used to write off the amount of assets are as follows:

Particular	Rate
Land Development	0%
Building and Construction	2.5%
Plant and Machineries	5%
Vehicles	10%-20%
Furniture and Fixture	20%
Office Equipment	20%
Sundry Assets	25%



3.02 Intangible Asset:

i. Deferred Revenue Expenses:

The deferred revenue expenditures represents the pre-production revenue expenses. The amortization expenses of intangible assets has been calculated on straight line method under 5 (five) years or 60 months basis.

3.03 Inventories:

Inventories mainly comprises of Ammonia and Loose Urea. Cost of inventories includes expenditure incurred in acquaint the inventories and other costs incurred in bringing them to their existing location and condition. Inventories are stated at the lower value between cost and the net realizable value in accordance with IAS-2 Inventories.

3.04 Advances, Deposits and Prepayments:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other related heads.

3.05 Cash and Cash Equivalents:

Cash and Cash equivalents include cash at Bank which are held and available for use by the company without any restriction. There is insignificant risk of change in the value of same.

3.06 Statement of Cash Flows:

Statement of cash flows has been prepared in accordance with IAS-7: Statement of Cash Flows. Cash Generated from operating activities has been reported using the Direct Method.

3.07 Related Party Transaction:

The Company carried out a number of transactions with related parties. The information as required by IAS 24: Related Party Disclosures have been disclosed in 'Annexure-D'.

3.08 Borrowing Cost/ Finance Cost:

Finance cost comprises interest expenses on Bank loan, bank charge and others. All financial expenses are recognized in the Statement of Profit or Loss & Other Comprehensive Income.



	Amount in Taka 30.06.2024	Amount in Taka 30.06.2023
4.00 PROPERTY PLANT AND EQUIPMENT:		
Cost: (A)		
Opening Balance	58,160,771,994	53,378,904,837
Addition made during the year	2,587,622,606	4,790,990,368
Sub total	60,748,394,600	58,169,895,205
Less: Adjustment made during the year	987,150,478	9,123,211
Closing Balance	59,761,244,122	58,160,771,994
Depreciation: (B)		
Opening Balance	16,662,266,107	13,947,038,764
Add: Charged during the year	2,846,508,525	2,715,227,344
Sub total	19,508,774,632	16,662,266,107
Less: Adjustment made during the year	-	-
Closing Balance	19,508,774,632	16,662,266,107
Written Down Value (A-B)	40,252,469,490	41,498,505,887
Details have been shown in Annexure-A.		
5.00 HOUSE BUILDING LOAN:		
Opening Balance	88,623,134	69,733,660
Add: Loan disbursed during the year	40,730,000	23,450,000
Sub total	129,353,134	93,183,660
Less: Realized during the year	8,951,035	4,560,526
Closing Balance	120,402,099	88,623,134
6.00 MOTOR CYCLE LOAN:		
Opening Balance	24,932,983	15,000,000
Add: Loan disbursed during the year	-	11,050,000
Sub total	24,932,983	26,050,000
Less: Realized during the year	4,361,417	1,117,017
Closing Balance	20,571,566	24,932,983
7.00 LOAN TO BCIC (NGFFL) :		
Opening Balance	418,544,380	418,544,380
Add: Loan to BCIC	-	-
Sub total	418,544,380	418,544,380
Less: Realized during the year	-	-
Closing Balance	418,544,380	418,544,380
8.00 INVESTMENT IN FDR:		
Opening Balance	8,243,145,024	6,733,260,575
Add: Investment during the year	6,444,000,000	3,360,000,000
Add: Interest received during the year	747,609,267	461,125,295
Sub total	15,434,754,291	10,554,385,870
Less: Encashment during the year	2,020,236,494	2,217,877,260
Less: Tax deducted at source	149,645,489	88,622,126
Less: Bank charges	5,775,000	4,741,460
Closing Balance	13,259,097,304	8,243,145,024
Details have been shown in Annexure - B		
9.00 STOCKS AND STORES:		
Raw Materials & Chemicals	339,452,083	309,421,286
Spare, Accessories & Stores	3,294,189,082	3,154,269,018
Store-in-Transit	65,482,231	7,727,789
Work-in-Process	28,086,500	81,939,500
Finished Goods	659,887,000	2,509,598,950
	4,387,096,896	6,062,956,543
Details have been shown in Annexure-C		

Annexure-J



10.00 CURRENT ACCOUNT WITH ENTERPRISES (FERTILIZER):

Opening Balance	119,789,751	154,492,175
Add: Fund Receivable by Enterprises from Sale of Urea	4,417,006,039	4,365,616,471
Sub total	4,536,795,790	4,520,108,646
Less: Fund Transferred to SFCL	4,454,065,486	4,400,318,895
Closing Balance	82,730,304	119,789,751

Details have been shown in Annexure-D.

11.00 CURRENT ACCOUNT WITH ENTERPRISE (SFP-ADP):

Opening Balance	1,750,689,977	1,750,689,977
Add: Fund received during the year	-	-
Sub total	1,750,689,977	1,750,689,977
Less: Adjustment during the year	319,782,319	-
Closing Balance	1,430,907,658	1,750,689,977

12.00 CURRENT ACCOUNT WITH ENTERPRISES :

Training Institute for Chemical Industries (TICI)	440,477	431,141
Usmania Glass Sheet Factory Limited (UGSFL)	133,951	133,951
Chittagong Chemical Complex (CCC)	114,795	142,199
North Bengal Buffer Godown (Under JFCL)	19,006	19,006
Karnaphuli Paper Mills Limited (KPML)	-	537,420
Khulna Newsprint Mills Limited (KNML)	190,658	190,658
Chhatak Cement Company Limited (CCCL)	-	323,596
Ghorashal Polash Urea Fertilizer PLC (GPUFP)	199,135	269,960
Urea Formaldehyde UF-85 Project	243,811	181,476
Current Account with Enterprises (Store Loan) 12.01	103,694	15,321,059
	1,445,527	17,550,466

12.01 Current Account with Enterprises (Store Loan):

Ghorashal Polash Urea Fertilizer PLC (Store Loan)	103,694	103,694
Triple Super Phosphate Complex Limited (Store Loan)	-	15,217,365
	103,694	15,321,059

13.00 ADVANCE, DEPOSIT & PREPAYMENT:

Advance against Salary	36,660	24,660
Advance against Wages	12,000	4,000
Advance against Purchases	4,123,707	4,579,065
Advance against Expenses	2,294,375	1,860,609
Advance to Others	328,636	398,388
Advance against Incentive Bonus	17,420,845	18,943,463
Deposit to Jalalabad Gas Co. Ltd.	15,645,927	3,623,657
Deposit to Linde BD Ltd.	448,000	448,000
Deposit Revolving Account (Chattragram Custom House)	984,074	984,074
Pre- paid Insurance Premium	30,903,199	37,763,033
Pre-paid BSTI Fee	-	3,113,073
Advance to Supplier (Bangladesh Railway, CTG)	76,248,337	76,248,337
Pre-payments with VAT Current Account 13.01	76,069	1,137,310
	148,521,829	149,127,669

Details have been shown in Annexure-E.

13.01 Pre-payments with VAT Current Account:

Opening balance	1,137,310	1,734,414
Add: Treasury Deposits	7,188,250	13,806,731
Sub-Total	8,325,560	15,541,145
Less: Adjustment made during the year	8,249,491	14,403,835
Closing balance	76,069	1,137,310



14.00 ADVANCE INCOME TAX:

Opening Balance	200,085,419	91,623,002
Add: Advance made during the year (Advance & TDS)	192,648,303	108,462,417
Less: Adjustment made for Previous year	154,706,974	-
Closing Balance	238,026,748	200,085,419

Details have been shown in Annexure-E

15.00 CASH & CASH EQUIVALENTS:

Cash in Hand	15.01	11,810	29,799
Cash at Bank	15.02	635,194,465	402,265,188
		635,206,275	402,294,987

15.01 Cash in Hand: TK. 11,810

The above balance represents the closing cash in hand on 30.06.2024. The management through balance confirmation certificate has confirmed the above balance.

15.02 Cash at Bank: TK. 635,194,465

Bank Name	Account Number	Amount in Taka 2024	Amount in Taka 2023
Local Branch:			
Sonali Bank PLC., Fenchuganj, Sar Karkhana, Sylhet	SND 5612004000236	127,545,077	110,455,915
Agrani Bank PLC., Fenchuganj, Sylhet	STD 0200008674538	96,016,309	62,952,476
Bangladesh Krishi Bank, Fenchuganj, Sylhet	SND 36110320000061	5,374,923	33,019,496
NRBC Bank PLC., Munshibazar Br.	SND 013536000000004	17,369,539	15,388,902
Bangladesh Krishi Bank, Sylhet Corp. Br.	SND 3601- 0320000509	282,618,857	32,010,272
Sonali Bank PLC., Fenchuganj Br.	SND 5623403000021	-	1,234,312
EXIM Bank PLC., Fenchuganj Br.	SND 03013100282828	22,137,354	2,188,978
BASIC Bank PLC., Zindabazar Br.	SND 0716010000595	13,690,329	1,686,576
Sonali Bank PLC., Local Office Br.	SND 0002636003354	159,796	158,419
Janata Bank PLC., Local Office Br.	SND 0100081668196	68,717,597	101,206,438
Buffer Account:			
Janata Bank PLC., Chapainawabgonj Corp. Br.	SND 0100218626721	619,808	30,299,204
Janata Bank PLC., Panchaghor Br. Thakurgaon	SND 0100107441225	-	43,493
Sonali Bank PLC., Cable Shilpa Elaka Br. Shiromoni.	SND 2724303000012	7,079	4,175
Janata Bank PLC., Parbotipur Br.	SND 0100088836175	10,000	10,000
Agrani Bank PLC., Birampur Br. Dinajpur	STD 0200009101086	297,308	10,898,858
Janata Bank PLC., Nagaon Corporate Br.	SND 0100055038028	46,826	42,558
Agrani Bank PLC., Shaheb Bazar Corp. Br.	STD 0200009099610	260,763	145,291
Janata Bank PLC., Thakurgaon Corp. Br.	STD 0100105285081	26,786	113,340
Janata Bank PLC., Kaliganj Br.	STD 0100227514382	296,112	406,484
Total Taka:		635,194,465	402,265,188

16.00 SHARE CAPITAL: Tk. 10,000

Break-up of the above amount is given below:

Authorised Share Capital:

2,000,000,000 Shares @ Tk. 10 each

20,000,000,000 **20,000,000,000**

Issued, Subscribed & Paid-up Capital:

1,000 Ordinary Shares @ Tk. 10 each

10,000 **10,000**



Sl. No.	Name of Shareholder	No of Shares	Percentage	Percentage
1.00	Mr. Zakia Sultana	1	0.10%	0.10%
2.00	Mr. Md. Saidur Rahman	1	0.10%	0.10%
3.00	Mr. Sulekha Rani Basu	1	0.10%	0.10%
4.00	Mr. Md. Wahiduzzaman	1	0.10%	0.10%
5.00	Mr. Dr. Md. Zakir Hossain Akhand	1	0.10%	0.10%
6.00	Mr. Shah Momin	1	0.10%	0.10%
7.00	Mr. Dr. Mohammed Monsur Alam Khan	1	0.10%	0.10%
8.00	Mr. Md. Shahidul Islam	1	0.10%	0.10%
9.00	Mr. Md. Shahidul Islam	991	99.10%	99.10%
10.00	Mr. Gopal Chandra Ghosh	1	0.10%	0.10%
Total Taka:		1000	100%	100%

17.00 GOVT. EQUITY/CONTRIBUTION:

Equity from Government Loan (ADP)	17.01	5,402,956,400	5,402,956,400
Equity from Government Loan (Foreign)	17.02	15,947,800,000	15,947,800,000
		21,350,756,400	21,350,756,400

17.01 Equity from Government Loan (ADP):

Opening Balance		5,402,956,400	5,402,956,400
Add: Received during the year		-	-
Less: Adjustment of Govt. Loan		-	-
Closing Balance		5,402,956,400	5,402,956,400

17.02 Equity from Government Loan (Foreign):

Opening Balance		15,947,800,000	15,947,800,000
Add: Received during the year		-	-
Closing Balance		15,947,800,000	15,947,800,000

18.00 RETAINED EARNINGS:

Opening Balance		(18,368,717,259)	(14,204,478,672)
Net Profit/ (Loss) for the year		(334,851,566)	(3,832,237,647)
Prior year adjustment	18.01	(23,645,054)	(332,000,940)
Adjustment of Govt. Subsidy of Previous year	18.02	4,294,007,360	-
Closing Balance		(14,433,206,519)	(18,368,717,259)

18.01 Prior Year Adjustment:

VAT on Manpower Supplies		23,645,054	
Total Factory Gas Bill (June'2022)		-	463,737,493
Less: Provision made in Last year		-	131,736,553
Provision/Adjustment made during the year		23,645,054	332,000,940

18.02 Govt. Subsidy:

Govt. Subsidy on Urca Sales		8,349,586,410	-
Less: Adjustment during the year		4,055,579,050	-
Previous year Govt. Subsidy		4,294,007,360	-

Details have been shown in Annexure-M

19.00 ACCOUNT RECEIVABLE:

Trade Receivable	19.01	39,270,000	39,270,000
Subsidy Receivable	19.02	8,349,586,410	-
		8,388,856,410	39,270,000

19.01 Trade Receivable :

Bangladesh Sugar and Food Industries Corporation		39,270,000	39,270,000
		39,270,000	39,270,000



19.02 Subsidy Receivable:			
Bangladesh Agricultural Development Corporation		8,349,586,410	-
		<u>8,349,586,410</u>	<u>-</u>
This amount TK. 8,349,586,410 receivable for govt. subsidy by Bangladesh Agricultural Development Corporation.			
20.00 FOREIGN CURRENCY LOAN:			
Chinese Govt. Concessional Loan	20.01	16,646,653,547	15,402,386,732
Preferential Buyer's Credit	20.02	15,865,269,248	15,674,672,355
		<u>32,511,922,795</u>	<u>31,077,059,087</u>
20.01 Chinese Govt. Concessional Loan (CGCL) RMB:			
Opening Balance		15,402,386,732	13,190,356,839
Add: Fluctuation Loss on Foreign Currency		1,244,266,815	2,212,029,893
Closing Balance		<u>16,646,653,547</u>	<u>15,402,386,732</u>
20.02 Preferential Buyer's Credit (PBC):			
Opening Balance		15,674,672,355	14,303,459,550
Add: Fluctuation Loss on Foreign Currency		1,190,596,893	2,371,212,805
Less: Payment made during the year		1,000,000,000	1,000,000,000
Closing Balance		<u>15,865,269,248</u>	<u>15,674,672,355</u>
21.00 FOREIGN LOAN (NGFFL):			
6th Yen Credit:			
Opening Balance		158,819,464	142,830,095
Add: Principle Loan on Foreign Currency		-	-
Add: Fluctuation Loss/(Gain) on Foreign Currency		(5,742,951)	15,989,369
Less: Payment made during the year		-	-
Closing Balance		<u>153,076,513</u>	<u>158,819,464</u>
22.00 GOVERNMENT LOAN (ADP):			
ADP Loan (SFCL)	22.01	4,576,924,600	4,576,924,600
ADP Loan (NGFFL)	22.02	566,815,750	566,815,750
		<u>5,143,740,350</u>	<u>5,143,740,350</u>
22.01 ADP Loan (SFCL):			
Opening Balance		4,576,924,600	4,576,924,600
Addition during the year		-	-
Less: Adjustment during the year		-	-
Closing Balance		<u>4,576,924,600</u>	<u>4,576,924,600</u>
22.02 ADP Loan (NGFFL):			
Opening Balance		566,815,750	566,815,750
Addition during the year		-	-
Less: Adjustment during the year		-	-
Closing Balance		<u>566,815,750</u>	<u>566,815,750</u>
23.00 INTEREST ON FOREIGN CURRENCY LOAN:			
Chinese Govt. Concessional Loan	23.01	5,805,637,385	5,056,537,975
Preferential Buyer's Credit	23.02	7,059,347,654	6,337,063,963
6th Yen Credit (NGFFL):	23.03	153,993,465	147,105,022
IDA-1023-BD (NGFFL):	23.04	23,885,598	23,885,598
		<u>13,042,864,102</u>	<u>11,564,592,558</u>
23.01 Chinese Govt. Concessional Loan (CGCL) RMB:			
Opening Balance		5,056,537,975	4,363,430,572
Add: Interest charged during the year		749,099,410	693,107,403
Closing Balance		<u>5,805,637,385</u>	<u>5,056,537,975</u>



23.02 Preferential Buyer's Credit (PBC):			
Opening Balance		6,337,063,963	5,609,043,433
Add: Interest charged during the year		722,283,691	728,020,530
Closing Balance		7,059,347,654	6,337,063,963
23.03 6th Yen Credit (NGFFL):			
Opening Balance		147,105,022	139,958,146
Add: Interest charged during the year		6,888,443	7,146,876
Closing Balance		153,993,465	147,105,022
23.04 IDA-1023-BD (NGFFL):			
Opening Balance		23,885,598	23,885,598
Add: Interest charged during the year		-	-
Closing Balance		23,885,598	23,885,598
24.00 INTEREST ON GOVT. LOAN (ADP):			
Government Loan (ADP)	24.01	1,816,265,556	1,610,303,949
Government Loan ADP (NGFFL):	24.02	409,492,360	381,751,572
		2,225,757,916	1,992,055,521
24.01 Government Loan (ADP):			
Opening Balance		1,610,303,949	1,404,342,342
Add: Interest charged during the year		205,961,607	205,961,607
Less: Adjustment made during the year		-	-
Closing Balance		1,816,265,556	1,610,303,949
24.02 Government Loan ADP (NGFFL):			
Opening Balance		381,751,572	354,010,784
Add: Interest charged during the year		27,740,788	27,740,788
Less: Adjustment made during the year		-	-
Closing Balance		409,492,360	381,751,572
25.00 NON DEVELOPMENT LOAN NGFFL (Voluntary Retirement):			
Govt. Non-Development loan		6,700,000	6,700,000
Total		6,700,000	6,700,000
The above balance represents the amount of loan received from the Government for Non-Development Voluntary retirement of employees (NGFFL).			
26.00 CURRENT ACCOUNT WITH ENTERPRISES:			
Ashuganj Fertilizer & Chemical Company Limited (AFCL)		6,478,087	6,532,509
Shahjalal Fertilizer Project (SFP)		-	320,951,125
Karnaphuli Paper Mills Limited (KPML)		44,725	-
Ghorashal Polash Fertilizer PLC. (Former UFFL)		17,350,299	8,947,067
DAP Fertilizer Company Limited (DAPFCL)		60,246	115,830
North Bengal Paper Mills Limited (Under JFCL)		100	100
Bangladesh Insulator & Sanitary wear Factory Limited (BISFL)		594,036	438,352
Chittagong Urea Fertilizer Limited (CUFL)		1,612,516	1,637,044
Chhatak Cement Company Limited (CCCL)		265,331	-
Ghorashal Polash Fertilizer PLC. (Former PUFL)		526,869	526,869
Natural Gas Fertilizer Factory Limited (Unsettled)		49,821,348	47,336,659
Triple Super Phosphate Complex Limited		43,170	107,128
Jamuna Fertilizer Company Limited (JFCL)		196,279	641,386
Current Account with Enterprises (Store Loan)	26.01	11,113,207	11,220,505
		88,106,213	398,454,574



26.01 Current Account with Enterprises (Store Loan):

Ashuganj Fertilizer & Chemical Company Limited
Chittagong Urea Fertilizer Limited
Jamuna Fertilizer Company Limited

233,053	714,376
531,624	-
10,348,530	10,506,129
11,113,207	11,220,505

27.00 CREDITORS FOR EXPENSES:

Audit Fees
Natural Gas (Domestic)
Natural Gas (JDT & DSL) Factory
TICI Levy

180,000	220,000
2,758,808	3,563,072
7,944,720,223	4,719,210,321
28,779,004	19,199,004
7,976,438,035	4,742,192,397

28.00 CREDITORS FOR OTHER FINANCE:

Security Deposit (General)
Security Deposit (Urea Dealer)
Security Deposit (Ammonia Dealer)
Security Deposit Against Shop Allotment
I T deduction from Party
VAT deduction from Party
Recovery of H.O & Other Provident Fund Loan
Recovery of H.O & Other Welfare loan
Club Subscription
SFCL Welfare Fund
Union Subscription
Officers Association Subscription
SFCL Mosque Fund
Recovery of SFCL PF loan
BD Chemical Society
Engineers Association
Diploma Association
Baidik Kristi shonga
Ladies Club
Accounts Deperment Saving Account
Recovery of CPPF Loan with Interest
Recovery on CPPF Loan
Recovery on Other Project CPPF Loan
Revenue Stamp
Recovery on Audit Objection (From BCIC)
Recovery on others House Building Loan
Recovery on SFCL Welfare Loan
SFCL P.F Trust
H.O & Other P.F Trust
SFCL Gratuity Fund
Incentive Bonus
SFCL School Fund
Deduction/ Recovery on Audit Objection (From Factory)
Dealers Deposits (Fertilizer)
Ammonia Deposit (Dealer)
Donation (Others)

300,673,510	49,592,395
59,700,000	56,400,000
26,028,960	27,240,960
219,000	219,000
37,258	288,019
59,797	544,726
64,065	61,065
43,500	39,804
8,800	1,540
146,517	131,623
7,800	-
10,250	-
8,640	-
5,000	-
2,300	-
3,900	-
51,400	-
13,800	-
6,270	-
42,042	-
-	4,000
-	1,092,216
31,505	31,505
45,990	28,560
5,392,561	4,949,798
85,276	14,803
101,021	56,825
18,059	1,789,170
113,001	1,406,909
100,000	-
9,413,376	12,585,457
8,880,284	9,733,257
25,275,348	25,204,133
99,668,500	8,963,000
1,605,142	2,258,542
-	8,300
537,862,872	202,645,606

29.00 CREDITORS FOR GOODS SUPPLIED:

Local Supplies
Cash Purchase Clearing A/C

Annexure-H

727,630	209,306
24,992	22,575
752,622	231,881



30.00 BCIC CURRENT ACCOUNT:			
Head Office Current Account	30.01	34,204,954	33,568,721
Head Office Management Levy	30.02	257,763,881	207,763,881
Head Office Current Account (NGFFL)	30.03	505,353,031	505,353,031
Closing Balance		797,321,866	746,685,633
30.01 Head Office Current Account:			
Opening Balance		33,568,721	11,627,083
Add: Current year's transaction		171,033,609	163,492,858
Sub total		204,602,330	175,119,941
Less: Adjustment made during the year		170,397,376	141,551,220
Closing Balance		34,204,954	33,568,721
30.02 Head Office Management Levy :			
Opening Balance		207,763,881	377,763,881
Add: Current year's transaction		250,000,000	180,000,000
Sub total		457,763,881	557,763,881
Less: Adjustment made during the year		200,000,000	350,000,000
Closing Balance		257,763,881	207,763,881
30.03 Head Office Current Account (NGFFL) :			
Opening Balance		505,353,031	505,353,031
Add: Current year's transaction		-	-
Sub total		505,353,031	505,353,031
Less: Adjustment made during the year		-	-
Closing Balance		505,353,031	505,353,031
31.00 PROVISION FOR INCOME TAX:			
Opening Balance		206,409,154	46,244,557
Add: Current year Provision		259,279,788	160,164,597
Less: Payment/ Adjustment made during the year		206,409,154	-
Closing Balance		259,279,788	206,409,154
32.00 CURRENT ACCOUNT WITH ENTERPRISES (FERTILIZER):			
Jamuna Fertilizer Company Limited (JFCL)		9,389,616	-
Triple Super Phosphate Complex Limited (TSPCL)		559,560	898,822
Total Taka		9,949,176	898,822
33.00 TURNOVER:			
Local Sales		8,040,117,830	7,502,502,901
Govt. Subsidy on Local Sales		4,055,579,050	-
		12,095,696,880	7,502,502,901

Details of Sales:

Buyer Categories	Quantity (MT)	Rate	Amount
Normal Rate (Peasants)	306,504.85	25,000	7,662,621,250
Special Rate (Tea Estate)	6,456.00	27,000	174,312,000
Special Rate (Other Companies)	1,273.00	70,063	89,190,581
Ammonia (Liquid)			113,994,000
Total Taka:	314,233.85		8,040,117,830



34.00 COST OF GOODS SOLD:

Variable Cost:

A. Direct Material Cost:

Raw Material Consumed (NG)

Chemical Consumed

Packing Material Consumed

Total Material Cost:

B. Direct/ Contract Labor:

C. Factory Overhead (Variable):

Gas for Fuel

Electricity (Palli Bidyut Samity)

Oil & Lubricants

Spares & Accessories

Stores Materials Consumed

Repairs & Maintenance

Other Factory Overhead

Total Variable Factory Overhead:

Total Variable Cost (A+B+C):

Fixed Cost:

A. Direct Factory Salary:

B. Factory Overhead (Fixed):

Indirect Factory Salary and Wages

Repairs & Maintenance

Factory Insurance Premium

Factory Depreciation

Other Factory Overhead

Total Fixed Factory Overhead:

Total Fixed Cost (A+B):

Total Manufacturing Cost (Variable + Fixed):

Add: Opening Work-in-Process

Total Goods in Process:

Less: Closing Work-in-Process

Cost of Goods Manufactured:

Add: Opening Stock of Finished Goods

Cost of Goods available for Sales:

Less: Closing Stock of Finished Goods

Cost of Goods Sold:

34.01 Other Factory Overhead:

Advertisement & Publicity

Bagging and Stacking

Consultancy Fees

Contract Labor

Death Compensation

Entertainment Expenses

Fire Fighting Expenses

Heavy Duty Vehicles

Heavy Duty Vehicles Running Expenses

Honorarium

Laboratory Chemicals and Expenses

License Fees

Medical Expenses

Other Expenses

Other Stores Materials Consumption

Picnic Expenses

Postage and Telegram

3,621,551,768	4,542,383,222
207,762,139	248,824,938
230,957,391	276,763,749
4,060,271,298	5,067,971,909
50,599,582	45,935,954
1,081,762,217	1,356,815,768
19,461,755	2,368,240
5,499,263	3,562,464
18,695,958	7,836,931
1,999,924	709,622
65,436,075	22,815,302
3,256,582	-
1,196,111,774	1,394,108,327
5,306,982,654	6,508,016,190
156,418,607	153,869,922
187,732,473	191,238,356
48,895,179	-
37,763,033	40,199,755
2,618,787,843	2,443,704,610
81,815,931	68,400,395
2,974,994,459	2,743,543,116
3,131,413,066	2,897,413,038
8,438,395,720	9,405,429,228
81,939,500	38,090,920
8,520,335,220	9,443,520,148
28,086,500	81,939,500
8,492,248,720	9,361,580,648
2,509,598,950	2,031,304,011
11,001,847,670	11,392,884,659
659,887,000	2,509,598,950
10,341,960,670	8,883,285,709

34.01

2,211,308	2,534,704
6,912,993	7,794,274
2,078,510	1,542,415
4,573,000	11,810,950
1,179,000	-
447,559	425,114
101,021	228,579
520,000	1,222,250
1,050,000	5,045,500
889,060	1,704,200
293,173	301,681
1,254,911	1,080,099
500,000	-
2,989	5,664
847,090	498,196
200,000	200,000
405,305	376,624



Printing and Stationery	1,541,313	918,651
Process Clearing	336,508	358,950
Repair & Maintenance (Civil Works)	9,903,882	18,852,674
Survey Fees	-	71,520
TA/ DA	3,232,296	2,129,572
Training Expenses	884,704	493,366
Uniform & Liveries	5,491,972	6,172,240
BSTI Marking Fee	3,113,073	4,057,320
Carrying Charges (Chemicals)	673,000	-
Foreigen Expart Services	33,130,799	-
Medical Expenses	-	550,000
Carring (Others)	42,465	25,852
	81,815,931	68,400,395

35.00 GENERAL & ADMINISTRATIVE OVERHEAD:

Advertisement & Publicity Expenses	2,594,739	4,170,588
Board Meeting Expenses	3,590,820	3,653,659
Contract Labor	19,202,955	17,847,250
Cultural Expenses	-	410,000
Death Compensation	1,735,200	665,280
Depreciation	113,860,341	135,761,367
Employees Club Expenses	220,000	275,000
Entertainment Expenses	858,826	820,720
Games & Sports	-	100,000
Guest House Expenses	1,915,249	2,054,310
Honorarium	1,241,304	1,431,900
Insurance Premium	1,693,974	1,707,073
Legal & Professional Fees	2,093,952	2,636,539
Medical Expenses	2,854,639	1,995,719
Mosque, Religious & Other Fest. Expenses	636,325	966,500
Natural Gas Domestic Use	12,282,430	13,362,849
Newspaper & Periodicals	62,259	24,054
Officers Association Expenses	875,000	1,027,000
Other Expenses	776,995	-
Picnic Expenses	1,567,000	2,120,000
Plantation & Gardening Expenses	330,527	335,571
Postage & Telegram	12,542	23,649
Printing & Stationery	1,719,134	1,004,022
Rent, Rates & Taxes	1,017,068	1,141,960
Repairs & Maintenance	1,120,615	4,288,157
Sanitation & Colony Expenses	649,681	720,472
Stipend & Scholarship	501,000	581,000
Telephone & Trunk Call	401,486	399,973
TICI Levy	39,580,000	27,170,000
Training Fees & Expenses	155,943	573,069
Travelling & Conveyance	3,521,126	2,745,484
Welfare Expenses	2,588,893	2,083,287
Vehicle Running Expenses	8,176,703	6,540,003
Vehicle Repairs & Maintenance	2,197,146	2,975,700
Vehicle Taxes	203,825	140,212
Uniform & Liveries	4,438,833	4,919,280
Ward & Watch (Ansar)	33,311,429	35,488,414
	267,987,959	282,160,061

36.00 SELLING & DISTRIBUTION OVERHEAD:

Advertisement & Publicity Expenses	1,154,515	796,861
Loading & Unloading Expenses (Factory)	9,434,458	6,673,945
Contract Labour Expenses	5,307,375	6,733,366



Depreciation		113,860,341	135,761,367
Entertainment Expenses		61,894	24,631
Honorarium		-	33,500
Picnic Expenses		280,500	560,000
Printing & Stationery		1,645,131	1,447,784
Sales Promotion Exhibition		-	37,502
Training Fees & Expenses		125,778	199,119
Travelling & Conveyance		940,136	819,968
Uniform & Liveries		1,556,817	1,284,574
Carrying Expenses (By Train)		4,459,634	8,954,474
Carrying Expenses (By Road)		404,313,662	375,037,103
Postage & Telegram		2,310	8,240
Vehicles Running Expenses		380,000	520,000
Exps. Against Inter Project Fertilizer A/C		5,466,911	1,033,343
Ward & Watch (Ansar buffer)		24,927,069	25,264,588
Conveyance (Buffer)		1,600	600
Electricity Expenses (Buffer)		588,905	940,720
Godown & Office Repairs (Buffer)		1,849,675	538,262
Loading Charges (Buffer)		1,177,852	1,134,932
Postages (Buffer)		38,649	82,392
Printing & Stationery (Buffer)		157,868	326,581
TA/DA Expenses (Buffer)		936,327	717,387
Other Related Expenses (Buffer)		-	720
Newspaper & Magazine (Buffer)		14,880	122,470
Telephone, Trunkcall & Fax (Buffer)		1,211	5,050
Office Rent (Buffer)		234,000	289,000
Gas Burner Charges (Buffer)		7,560	12,645
Contract Labour (Buffer)		1,149,625	2,331,620
		580,074,683	571,692,744
37.00 NON-OPERATING INCOME:			
Interest on STD Account		16,362,974	15,822,067
Interest on FDR Account		823,511,307	473,769,318
Interest on House Building Loan		3,897,104	5,426,225
Interest on MC Loan		925,056	727,880
Fine & Compensation (LD)		3,356,706	2,929,929
Forfeiture A/C		795,451	75,159,180
Dealer Renewal Fees		404,000	453,450
Enlistment Fees		1,100	116,000
House Rent Income (Bank Building)		158,508	158,508
Sale of Tender form		705,312	1,140,000
Sundry Receipts		20,520	1,864
Shop Rent		139,452	236,634
Sale of Scrap Materials		471,400	6,475,662
Capital Gain	37.01	310,227,253	-
		1,160,976,143	582,416,717
37.01 Capital Gain on Sales of Fixed Assets:			
NGFFL Plant & Machineries Sales		1,410,000,000	-
Cost of NGFFL Plant, Machineries & Store Items		1,099,772,747	-
Capital Gain		310,227,253	-
38.00 OTHER FINANCIAL EXPENSES:			
Interest on ADP Loan (SFCL)		205,961,607	205,961,607
Interest on Foreign Loan (China)		1,471,383,101	1,421,127,933
Bank Charge (STD+FDR A/C)		8,093,553	7,056,404
Interest on ADP Loan (NGFFL)		27,740,788	27,740,788
Interest on Foreign Loan (Japan)		6,888,443	7,146,876
		1,720,067,492	1,669,033,608



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Fixed Assets
As at 30 June 2024

Annexure - A

Sl. No.	Particulars	Cost			Rate	Depreciation			WDV as on 30.06.2024
		Balance as on 30.06.2023	Addition during the year	Adjustment during the year		Balance as on 30.06.2024	Charged during the year	Balance as on 30.06.2024	
A.	Land and Land Development:								
1	Land Development	3,220,444,596	-	-	-	-	-	-	3,220,444,596
	Sub Total:	3,220,444,596	-	-	-	-	-	-	3,220,444,596
B.	Building and Construction:								
1	Store and Ware House Building	148,446,092	-	-	2.5%	26,876,497	3,711,152	30,587,650	117,858,442
2	Bulk Godown	171,140,378	-	-	2.5%	31,304,899	4,278,509	35,583,409	135,556,969
3	Bagging House	85,145,189	-	-	2.5%	15,609,953	2,128,630	17,738,582	67,406,607
4	Administration Building	105,491,043	-	-	2.5%	16,902,854	2,637,276	19,540,130	85,950,913
5	Building and Construction (Details -G)	2,475,472,320	-	-	2.5%	229,068,188	61,886,811	290,954,999	2,184,517,321
	Sub Total:	2,985,695,022	-	-		319,762,392	74,642,378	394,404,770	2,591,290,252
C.	Plant and Machineries:								
1	Ammonia Plant & Machineries	17,621,465,989	-	-	5%	6,308,006,577	881,073,299	7,189,079,876	10,432,386,113
2	Urea Plant & Machineries	13,710,708,885	1,244,266,815	-	5%	3,832,657,593	747,748,785	4,580,406,378	10,374,569,322
3	Utility Plant & Machineries	4,289,573,657	1,184,853,942	-	5%	509,157,843	273,721,380	782,879,223	4,691,548,376
4	Other Plant & Machineries	14,119,198,379	147,919,992	-	5%	4,932,555,610	713,355,919	5,645,911,529	8,621,206,843
5	Plant and Machineries (NGFFL)	987,150,478	-	987,150,478	-	-	-	-	-
	Sub Total:	50,728,097,388	2,577,040,749	987,150,478	-	15,582,377,623	2,615,899,383	18,198,277,006	34,119,710,653



D. Vehicles:										
1	Motor/ Bicycle	1,897,520	-	-	1,897,520	20%	1,897,519	-	1,897,519	1
2	Car and Jeep	197,339,592	-	-	197,339,592	20%	197,339,591	-	197,339,591	1
3	Bus and Micro Bus	88,095,210	-	-	88,095,210	20%	88,095,209	-	88,095,209	1
4	Truck and Tractors	110,672,636	-	-	110,672,636	10%	62,041,785	11,067,264	73,109,048	37,563,588
5	Ambulance	7,840,811	-	-	7,840,811	10%	2,352,243	784,081	3,136,324	4,704,487
6	Locomotives	293,796,375	-	-	293,796,375	10%	88,138,914	29,379,638	117,518,551	176,277,824
7	Other Vehicles	6,840,964	-	-	6,840,964	10%	1,443,329	684,096	2,127,426	4,713,538
	Sub Total:	706,483,108	-	-	706,483,108	-	441,308,590	41,915,079	483,223,669	223,259,439
E. Furniture and Fixture		29,403,672	227,413	-	29,631,085	20%	26,621,668	1,299,042	27,920,710	1,710,375
	Sub Total:	29,403,672	227,413	-	29,631,085		26,621,668	1,299,042	27,920,710	1,710,375
F. Office Equipment		63,744,817	955,960	-	64,700,777	20%	49,111,135	6,454,694	55,565,829	9,134,948
	Sub Total:	63,744,817	955,960	-	64,700,777		49,111,135	6,454,694	55,565,829	9,134,948
G. Loos Tools										
1	Electrical Equipment	376,930,552	4,420,673	-	381,351,225	25 %	205,255,658	95,337,806	300,593,464	80,757,761
2	Fire, Fighting Equipment	316,000	-	-	316,000	25 %	315,999	-	315,999	1
3	Loose Tools	8,353	-	-	8,353	25 %	7,726	626	8,352	1
4	Other Equipment	25,844,106	3,347,075	-	29,191,181	25 %	19,059,171	7,297,795	26,356,966	2,834,215
5	Mechanical Equipment	9,697,504	1,416,514	-	11,114,018	25 %	5,639,233	2,778,505	8,417,738	2,696,281
	Sub Total:	412,796,515	9,184,262	-	421,980,777		230,277,787	105,414,732	335,692,519	86,288,258
	Sundry Assets/Soft	14,106,876	214,222	-	14,321,098	25%	12,806,913	883,217	13,690,130	630,968
H. Furnishing										
	Sub Total:	14,106,876	214,222	-	14,321,098		12,806,913	883,217	13,690,130	630,968
Grand Total:		58,160,771,994	2,587,622,606	987,150,478	59,761,244,122	-	16,662,266,107	2,846,508,525	19,508,774,633	40,252,469,490

Allocation of Depreciation Expenses:

Factory Overhead 92%	2,618,787,843
Administrative Overhead 4%	113,860,341
Selling & Distribution Overhead 4%	113,860,341
Total Total:	2,846,508,525



Details of some of the assets are given below:

Sl. No.	Particulars	Cost			Rate	Depreciation			WDV as on 30.06.2024
		Balance as on 01.07.2023	Addition during the year	Adjustment during the year		Balance as on 30.06.2024	Balance as on 01.07.2023	Charged during the year	
E	Furniture & Fixture:								
	Office Furniture & Fixture	22,156,783	-	-	20%	22,151,000	5,782	22,156,782	1
	Factory Furniture & Fixture	3,164,470	-	-	20%	2,733,175	431,294	3,164,469	1
	Guest House Furniture	104,020	23,994	-	20%	98,803	25,603	124,406	3,608
	Medical Furniture & Fixture	1,572,520	-	-	20%	477,043	314,504	791,547	780,973
	Ceiling Exhaust & Table Fans	420,483	203,419	-	20%	162,578	124,780	287,358	336,544
	Others Furniture & Fixture	1,223,971	-	-	20%	846,784	244,794	1,091,578	132,393
	School & College Furniture	761,425	-	-	20%	761,425	152,285		
	Sub Total:	29,403,672	227,413	-		26,621,668	1,299,042	27,920,710	1,710,375
F	Office Equipment:								
	Computers	36,132,627	-	-	20%	35,391,562	741,064	36,132,626	1
	Dup./Photocopy Machine	99,000	189,000	-	20%	98,999	57,600	156,599	131,401
	Other Equipment	17,608,138	442,563	-	20%	10,887,524	3,610,140	14,497,664	3,553,037
	Telephone, wireless & Fax	7,053,608	251,317	-	20%	1,516,144	1,460,985	2,977,129	4,327,796
	Water/Air Condition	2,851,444	73,080	-	20%	1,216,906	584,905	1,801,811	1,122,713
	Sub Total:	63,744,817	955,960	-		49,111,135	6,454,695	55,565,829	9,134,948
G	Building & Other Construction:								
	Other Adm. Building (SFP Office)	26,084,426	-	-	2.5%	2,080,376	652,111	2,732,486	23,351,940
	Residential (Housing Colony)	1,216,881,349	-	-	2.5%	118,474,185	30,422,034	148,896,218	1,067,985,131
	Medical & Hospital	44,652,910	-	-	2.5%	4,465,292	1,116,323	5,581,615	39,071,296
	Officers Club	35,538,778	-	-	2.5%	3,553,876	888,469	4,442,346	31,096,432
	Employees Club	27,345,393	-	-	2.5%	2,734,540	683,635	3,418,175	23,927,218
	Market (Shop/Canteen)	45,374,794	-	-	2.5%	4,537,480	1,134,370	5,671,850	39,702,944
	Pavilion (Other Const.)	2,240,811	-	-	2.5%	224,080	56,020	280,101	1,960,710
	Ammonia Comp. house Shed (Other)	1,080,682	-	-	2.5%	108,068	27,017	135,085	945,597



Boundary Wall	94,614,185	-	-	94,614,185	2.5%	9,257,859	2,365,355	11,623,213	82,990,972
Roads	88,593,519	-	-	88,593,519	2.5%	6,511,474	2,214,838	8,726,312	79,867,207
Railway Siding	181,751,405	-	-	181,751,405	2.5%	12,932,046	4,543,785	17,475,831	164,275,574
Electrical Installation (Factory)	94,880,704	-	-	94,880,704	2.5%	9,488,071	2,372,018	11,860,089	83,020,615
Electrical Installation (Colony)	123,223,129	-	-	123,223,129	2.5%	12,322,313	3,080,578	15,402,891	107,820,238
VIP Guest House	41,954,291	-	-	41,954,291	2.5%	4,195,429	1,048,857	5,244,286	36,710,005
Bank & Post Office	14,190,180	-	-	14,190,180	2.5%	1,419,018	354,755	1,773,773	12,416,408
Jute Bag Godown	14,816,155	-	-	14,816,155	2.5%	1,481,616	370,404	1,852,019	12,964,136
Sales Office	8,028,813	-	-	8,028,813	2.5%	802,881	200,720	1,003,602	7,025,211
Truck Yard	4,939,894	-	-	4,939,894	2.5%	493,989	123,497	617,487	4,322,407
Water Tank	18,071,742	-	-	18,071,742	2.5%	1,807,174	451,794	2,258,968	15,812,774
Anser Camp	20,420,420	-	-	20,420,420	2.5%	2,042,042	510,511	2,552,553	17,867,868
BOH	79,450,597	-	-	79,450,597	2.5%	7,945,060	1,986,265	9,931,325	69,519,272
BEH	48,956,901	-	-	48,956,901	2.5%	4,895,691	1,223,923	6,119,614	42,837,287
Bridge, Culverts & Drain	30,731,600	-	-	30,731,600	2.5%	2,304,870	768,290	3,073,160	27,658,440
School & College	83,543,800	-	-	83,543,800	2.5%	6,265,785	2,088,595	8,354,380	75,189,420
Mosque	55,118,300	-	-	55,118,300	2.5%	4,133,873	1,377,958	5,511,831	49,606,469
Auditorium	25,282,600	-	-	25,282,600	2.5%	1,896,195	632,065	2,528,260	22,754,340
Mondir	12,386,200	-	-	12,386,200	2.5%	928,965	309,655	1,238,620	11,147,580
Workshop Building	4,456,700	-	-	4,456,700	2.5%	222,835	111,418	334,253	4,122,447
Others Building (NGFFL)	30,862,042	-	-	30,862,042	2.5%	1,543,102	771,551	2,314,653	28,547,389
Sub Total:	2,475,472,320	-	-	2,475,472,320		229,068,188	61,886,811	290,954,999	2,184,517,321
H Sundry Assets/Soft Furnishing:									
Technical Books	18,674	-	-	18,674	25%	15,011	3,663	18,674	1
Radio & Televisions	693,808	-	-	693,808	25%	693,807	-	693,807	1
Refrigerators	254,616	-	-	254,616	25%	254,615	-	254,615	1
Soft Furnishing	183,654	-	-	183,654	25%	183,653	-	183,653	1
Other Electrical Equipment	2,488,593	12,241	-	2,500,834	25%	2,092,828	408,005	2,500,833	1
Petrol Pump	139,897	-	-	139,897	25%	139,896	-	139,896	1
Other Sundry Assets	9,094,365	150,314	-	9,244,679	25%	9,094,364	150,314	9,244,678	1
Medical Equipment	1,146,160	27,283	-	1,173,443	25%	290,120	293,361	583,481	589,962
Equipment's for School	87,109	24,384	-	111,493	25%	42,619	27,873	70,493	41,001
Sub Total:	14,106,876	214,222	-	14,321,098		12,806,913	883,217	13,690,130	630,968



Shahjalal Fertilizer Company Limited
Schedule of Investments (FDR)
For the period ended 30 June 2024

Annexure - B

	Name of Bank	FDR / Instrument No.	Investment during the year	Opening Balance	Interest during the year	AIT (Source Tax)	Bank charge	Encashment during the year	Bank balance as on 30.06.24	Interest receivable
FDRs:										
1	Agrani Bank PLC., Fenchugonj Branch, Sylhet	200012609410	-	61,778,675	6,949,751	1,389,950	50,000	-	67,288,476	1,064,633
2	Agrani Bank PLC., Fenchugonj Branch, Sylhet	200019299961	-	49,985,000	5,610,526	1,122,105	50,000	-	54,423,421	857,504
3	Agrani Bank PLC., Laldighirpar Branch, Sylhet	200017485371	-	52,635,000	6,289,860	1,553,008	50,000	-	57,321,852	941,335
4	Agrani Bank PLC., Laldighirpar Branch, Sylhet	200019291942	-	49,985,000	4,714,699	218,251	50,000	-	54,431,449	893,869
5	Agrani Bank PLC., Laldighirpar Branch, Sylhet	200021860532	1,000,000,000	1,000,000,000	20,750,000	4,150,000	-	-	1,016,600,000	7,859,850
6	Bangladesh Krishi Bank, Amborkhana Branch, Sylhet.	330097460	-	104,710,000	11,776,568	2,355,314	50,000	-	114,081,254	1,961,416
7	Bangladesh Krishi Bank, Fenchuganj Branch	172338	-	23,750,850	2,227,263	513,085	15,000	-	25,450,027	437,566
8	Bangladesh Krishi Bank, Fenchuganj Branch	172339	-	118,516,670	11,177,612	2,235,522	50,000	-	127,408,759	1,843,064
9	Bangladesh Krishi Bank, Fenchuganj Branch	97401	-	102,650,000	10,182,300	2,036,460	50,000	-	110,745,840	477,876
10	Bangladesh Krishi Bank, Fenchuganj Branch	626001	100,000,000	100,000,000	-	-	50,000	-	99,950,000	5,202,329
11	Bangladesh Krishi Bank, Polash Branch, Norshingdi.	4510322106	-	104,710,000	11,776,568	2,355,314	50,000	-	114,081,254	1,961,416
12	Bangladesh Krishi Bank, Polash Branch, Norshingdi.	594366	100,000,000	100,000,000	2,075,000	415,000	-	-	101,660,000	785,985
13	Bangladesh Krishi Bank, Corporate Branch, Sylhet.	298406	-	110,838,880	10,424,126	2,084,825	50,000	-	119,128,181	1,751,021
14	Bangladesh Krishi Bank, Corporate Branch, Sylhet.	298370	-	55,359,680	5,068,835	1,013,767	50,000	-	59,364,748	941,135
15	Bangladesh Krishi Bank, Sylhet Corporate Branch	576973	200,000,000	200,000,000	8,895,450	1,779,090	50,000	-	207,066,360	198,557
16	Bangladesh Krishi Bank, Sylhet Corporate Branch	626119	200,000,000	200,000,000	4,050,000	810,000	-	-	203,240,000	4,104,334
17	Bangladesh Krishi Bank, Bandar Bazar Branch	3603299591	-	104,710,000	11,762,537	2,352,508	50,000	-	114,070,029	2,126,390
18	Bangladesh Krishi Bank, Habiganj Branch	492583	-	200,000,000	15,400,000	3,080,000	50,000	-	212,270,000	3,448,079
19	Bangladesh Krishi Bank, Habiganj Branch	493641	400,000,000	400,000,000	8,300,000	1,660,000	-	-	406,640,000	3,606,284



	Name of Bank	FDR / Instrument No.	Investment during the year	Opening Balance	Interest during the year	AIT (Source Tax)	Bank charge	Encashment during the year	Bank balance as on 30.06.24	Interest receivable
20	Bangladesh Krishi Bank, Habiganj Branch	492636	100,000,000	100,000,000	4,000,132	800,027	50,000	-	103,150,105	1,922,831
21	Bangladesh Krishi Bank, Habiganj Branch	493661	100,000,000	100,000,000	-	-	-	-	100,000,000	2,072,603
22	Bangladesh Krishi Bank, Moglabazar Branch	299725	-	100,000,000	9,404,656	1,880,931	50,000	-	107,473,725	1,799,817
23	Bangladesh Krishi Bank, Biswanath Branch	576304	-	100,000,000	9,412,042	1,411,806	50,000	-	107,950,236	1,831,901
24	Bangladesh Krishi Bank, Moulvibazar Branch	447617	-	200,000,000	15,400,000	2,310,000	50,000	-	213,040,000	2,876,332
25	Bangladesh Krishi Bank, Moulvibazar Branch	447647	100,000,000	100,000,000	3,994,837	599,226	50,000	-	103,345,611	2,041,147
26	Bangladesh Krishi Bank, Beanibazar branch	575253	100,000,000	100,000,000	-	-	50,000	-	99,950,000	6,578,627
27	Bangladesh Krishi Bank, Sunamganj Branch	469746	100,000,000	100,000,000	-	-	50,000	-	99,950,000	5,555,029
28	Bangladesh Krishi Bank, Golapganj Branch	575243	100,000,000	100,000,000	-	-	50,000	-	99,950,000	5,555,029
29	Bangladesh Krishi Bank, Chhatak Branch	520473	200,000,000	200,000,000	-	-	50,000	-	199,950,000	9,584,453
30	Bangladesh Krishi Bank, Gowainghat Branch	608324	100,000,000	100,000,000	-	-	-	-	100,000,000	184,110
31	Bangladesh Krishi Bank, Gowainghat Branch	608315	100,000,000	100,000,000	2,075,000	415,000	-	-	101,660,000	923,296
32	Bangladesh Krishi Bank, Kamolganj Branch	448227	100,000,000	100,000,000	2,062,500	412,500	-	-	101,650,000	1,424,492
33	Bangladesh Krishi Bank, Madhabpur Branch	491636	50,000,000	50,000,000	-	-	-	-	50,000,000	595,548
34	Bangladesh Krishi Bank, Dighirpar Branch, M. Bazar	447420	200,000,000	200,000,000	-	-	-	-	200,000,000	211,507
35	Bangladesh Krishi Bank, Ashuganj Branch	645063	200,000,000	200,000,000	4,075,000	815,000	-	-	203,260,000	3,547,305
36	Bangladesh Krishi Bank, Ashuganj Branch	645051	100,000,000	100,000,000	-	-	50,000	-	99,950,000	4,401,086
37	Bangladesh Krishi Bank, Jibonganj Bazar Branch	604804	100,000,000	100,000,000	2,062,500	412,500	-	-	101,650,000	1,424,492
38	BASIC Bank LTD., Mirpurbazar Br. Habiganj	6218010001164	-	139,698,432	2,497,109	499,422	-	-	141,696,119	9,750,246
39	BASIC Bank LTD., Mirpurbazar Br. Habiganj	6218010002156	-	56,577,122	1,011,316	202,263	-	-	57,386,175	3,948,798
40	BASIC Bank LTD., Mirpurbazar Br. Habiganj	621801002301	-	52,385,000	6,025,666	1,205,133	100,000	-	57,105,533	345,762



	Name of Bank	FDR / Instrument No.	Investment during the year	Opening Balance	Interest during the year	AIT (Source Tax)	Bank charge	Encashment during the year	Bank balance as on 30.06.24	Interest receivable
41	BASIC Bank LTD., Mirpurbazar Br. Habiganj	6218010002440	-	101,350,000	11,660,884	2,332,177	100,000	-	110,578,708	560,922
42	BASIC Bank LTD., Sanarpara Branch, Sylhet	5818010001408	-	138,335,650	13,010,383	2,602,077	50,000	-	148,693,956	2,490,115
43	BASIC Bank LTD., Sanapara Branch, Sylhet	5818010001429	-	139,997,010	2,502,447	500,489	-	-	141,998,967	9,771,085
44	BASIC Bank LTD., Sanapara Branch, Sylhet	5818010003770	-	22,344,080	2,526,509	505,302	30,000	-	24,335,287	326,860
45	BASIC Bank LTD., Sanapara Branch, Sylhet	5818010004371	-	53,023,213	5,259,074	1,051,815	50,000	-	57,180,472	54,831
46	BASIC Bank LTD., Sanapara Branch, Sylhet	5818010004720	-	50,675,000	5,869,620	1,173,924	100,000	-	55,270,696	66,249
47	BASIC Bank LTD., Sanapara Branch, Sylhet	5818010005748	100,000,000	100,000,000	2,075,000	207,500	-	-	101,867,500	1,239,155
48	BASIC Bank LTD., Zindabazar Branch, Sylhet	718010004905	-	139,997,010	2,502,447	500,489	-	-	141,998,967	9,376,600
49	BASIC Bank LTD., Zindabazar Branch, Sylhet	010004947/59722	-	138,521,759	10,666,175	2,133,235	50,000	-	147,004,699	2,480,956
50	BASIC Bank LTD., Zindabazar Branch, Sylhet	010005234/104260	-	265,001,824	27,029,326	5,405,865	50,000	-	286,575,285	2,482,606
51	BASIC Bank LTD., Zindabazar Branch, Sylhet	718010007036	-	22,344,080	2,570,561	514,112	30,000	-	24,370,529	119,182
52	BASIC Bank LTD., Zindabazar Branch, Sylhet	718010007522	-	209,710,000	20,803,187	4,160,637	50,000	-	226,302,549	162,752
53	BASIC Bank LTD., Zindabazar Branch, Sylhet	718010007585	-	101,350,000	11,728,841	2,345,768	100,000	-	110,633,073	530,433
54	BASIC Bank LTD., Zindabazar Branch, Sylhet	718010007884	-	203,150,000	15,642,550	3,128,510	50,000	-	215,614,040	1,912,467
55	BASIC Bank LTD., Zindabazar Branch, Sylhet	718010008465	400,000,000	400,000,000	8,100,000	1,620,000	-	-	406,480,000	8,419,147
56	BASIC Bank LTD., Chowmuhona Branch, M.bazar	1118010005263	-	33,531,480	3,858,081	771,616	30,000	-	36,587,945	178,930
57	BASIC Bank LTD. Chowmuhona Branch, M.bazar	1118010005333	-	55,677,988	4,231,527	846,305	50,000	-	59,013,210	1,069,028
58	BASIC Bank LTD. Chowmuhona Branch, M.bazar	1118010005403	-	107,501,818	9,038,133	1,807,627	50,000	-	114,682,324	1,017,217
59	BASIC Bank Ltd. Chowmuhona Branch, M.bazar	1118010005487	-	104,830,000	10,329,095	2,065,819	50,000	-	113,043,276	552,828



	Name of Bank	FDR / Instrument No.	Investment during the year	Opening Balance	Interest during the year	AIT (Source Tax)	Bank charge	Encashment during the year	Bank balance as on 30.06.24	Interest receivable
60	BASIC Bank Ltd. Chowmuhona Branch, M.bazar	1118010005695	-	101,350,000	11,728,841	2,345,768	100,000	-	110,633,073	318,260
61	BASIC Bank Ltd. Chowmuhona Branch, M.bazar	1118010005905	-	100,000,000	5,745,625	1,149,125	-	-	104,596,500	4,373,710
62	BASIC Bank Ltd. Babubazar Branch, Dhaka.	2318010007644	-	55,677,988	4,231,527	846,305	50,000	-	59,013,210	1,118,179
63	BASIC Bank Ltd, Savar Branch, Dhaka	3518010009747	-	107,501,818	10,663,624	2,132,725	50,000	-	115,982,717	250,237
64	BASIC Bank Ltd, Savar Branch, Dhaka	3518010009801	-	106,297,620	1,900,070	380,014	-	-	107,817,676	7,419,038
65	BASIC Bank Ltd, Bashundhara Branch, Dhaka	4918010008289	-	101,400,000	5,854,963	1,170,992	50,000	-	106,033,970	3,330,919
66	BASIC Bank Ltd, Karwan Bazar Branch, Dhaka	3118010020348	50,000,000	50,000,000	2,117,281	423,456	15,000	-	51,678,825	148,665
67	BASIC Bank Ltd, Feni Branch	7218010001954	30,000,000	30,000,000	-	-	-	-	30,000,000	658,356
68	Rupali Bank PLC., Noluarmukh Branch, M.Bazar	2196035004706	-	132,916,467	2,375,882	475,176	50,000	-	134,767,173	9,475,055
69	Rupali Bank PLC., Noluarmukh Branch, M.Bazar	2196035004711	-	132,916,467	2,375,882	475,176	50,000	-	134,767,173	8,927,864
70	Rupali Bank PLC., Noluarmukh Branch, M.Bazar	2196035005007	-	112,390,624	2,008,982	401,796	50,000	-	113,947,810	1,266,226
71	Rupali Bank PLC., Gobindopur Bazar Branch, M.Bazar	5421035004704	-	132,916,467	2,375,882	475,176	50,000	-	134,767,173	9,215,859
72	Rupali Bank PLC., Sherpur Bazar Branch, Moulvibazar	5769035000050	-	132,916,467	2,375,882	475,176	50,000	-	134,767,173	8,438,271
73	Rupali Bank PLC., Kurua Branch, Sylhet	2162035000034	-	110,838,880	11,292,078	2,258,416	50,000	-	119,822,542	201,072
74	Rupali Bank PLC., Market Corp. Branch, M. Bazar	1859035000456	-	110,838,880	11,292,078	2,258,416	50,000	-	119,822,542	2,728,835
75	Rupali Bank PLC., Market Corp. Branch, M. Bazar	1859035000539	50,000,000	50,000,000	2,053,789	410,758	15,000	-	51,628,031	350,080
76	Rupali Bank PLC., Chowmuhona Crop. Branch, M.Bazar.	1867035005010	-	112,390,624	2,008,982	401,796	50,000	-	113,947,810	7,840,858
77	Rupali Bank PLC., Chowmuhona Crop. Branch, M.Bazar.	1867035005109	-	101,400,000	1,812,525	362,505	50,000	-	102,800,020	6,766,213
78	Rupali Bank PLC., Khalomukh Branch, Sylhet	2121035004846	-	23,893,825	2,434,170	486,834	15,000	-	25,826,161	6,191
79	Rupali Bank PLC., Islampur Crop. Branch, Sylhet	2097035005004	-	112,390,624	2,008,982	401,796	50,000	-	113,947,810	7,889,559



Interest receivable	Bank balance as on 30.06.24	Encashment during the year	Bank charge	AIT (Source Tax)	Interest during the year	Opening Balance	Investment during the year	FDR / Instrument No.	Name of Bank
1,700,775	107,494,875	-	50,000	1,886,219	9,431,094	100,000,000	-	2097035000008	Rupali Bank PLC, Islampur Crop, Branch, Sylhet
1,705,246	112,603,296	-	50,000	2,575,824	9,879,120	105,350,000	-	5322035005108	Rupali Bank PLC, Kulaura Branch, Moulvibazar
1,447,468	101,650,000	-	-	412,500	2,062,500	100,000,000	100,000,000	5322035005314	Rupali Bank PLC, Kulaura Branch, Moulvibazar
5,310,411	300,000,000	-	-	-	-	300,000,000	300,000,000	5322035005338	Rupali Bank PLC, Kulaura Branch, Moulvibazar
-	113,231,219	-	50,000	2,132,805	10,664,024	104,750,000	-	5330035005115	Rupali Bank PLC, Kaliganj Branch, Sylhet
190,022	113,237,355	-	50,000	2,734,339	10,671,694	105,350,000	-	6221035005108	Rupali Bank PLC, Vitubishara Branch, Brahmanbaria
6,072,694	107,860,500	-	50,000	1,390,125	3,950,625	105,350,000	-	6221035005104	Rupali Bank PLC, Vitubishara Branch, Brahmanbaria
268,723	110,766,800	-	50,000	2,716,700	13,583,500	99,950,000	-	1826035000178	Rupali Bank PLC, Kazir bazar Branch, Sylhet
1,506,401	107,494,875	-	50,000	1,886,219	9,431,094	100,000,000	-	1826035000197	Rupali Bank PLC, Kazir bazar Branch, Sylhet
414,590	108,089,538	-	50,000	2,034,884	10,174,422	100,000,000	-	1842035000395	Rupali Bank PLC, Dayamir Branch, Sylhet
292,091	110,766,800	-	50,000	2,716,700	13,583,500	99,950,000	-	1842035000339	Rupali Bank PLC, Dayamir Branch, Sylhet
7,183,609	102,800,020	-	50,000	362,505	1,812,525	101,400,000	-	2030035005314	Rupali Bank PLC, Sycdpur Branch, Sunamgonj
2,078,012	108,882,354	-	50,000	2,245,589	11,227,943	99,950,000	-	2014035000040	Rupali Bank PLC, Dattarail Branch, Sylhet
887,233	54,431,448	-	50,000	1,124,113	5,620,561	49,985,000	-	1818035000505	Rupali Bank PLC, Bandar bazar Branch, Sylhet
93,151	100,000,000	-	-	-	-	100,000,000	100,000,000	1818035000573	Rupali Bank PLC, Bandar bazar Branch, Sylhet
7,029,832	102,800,020	-	50,000	362,505	1,812,525	101,400,000	-	2139035000581	Rupali Bank PLC, Rakhaijgonj Branch, Sylhet
44,425	108,100,179	-	50,000	2,037,546	10,187,725	100,000,000	-	2089035005210	Rupali Bank PLC, Sultanpur Branch, Sylhet
2,557,973	180,000,000	-	-	-	-	180,000,000	180,000,000	2055035001276	Rupali Bank PLC, Mirabazar Branch, Sylhet
1,681,644	200,000,000	-	-	-	-	200,000,000	200,000,000	2055035001281	Rupali Bank PLC, Mirabazar Branch, Sylhet
3,353,425	300,000,000	-	-	-	-	300,000,000	300,000,000	5819035000069	Rupali Bank PLC, Charkhai Branch, Sylhet
105,753	100,000,000	-	-	-	-	100,000,000	100,000,000	1966035000385	Rupali Bank PLC, Rekabibazar Branch, Sylhet



	Name of Bank	FDR / Instrument No.	Investment during the year	Opening Balance	Interest during the year	AIT (Source Tax)	Bank charge	Encashment during the year	Bank balance as on 30.06.24	Interest receivable
101	Rupali Bank PLC., Station road Branch, Sylhet	2048035000396	184,000,000	184,000,000	-	-	-	-	184,000,000	2,155,068
102	Rupali Bank PLC., Polash Branch, Narsingdi	5827035000277	100,000,000	100,000,000	2,187,500	437,500	-	-	101,750,000	142,171
Total Amount			5,944,000,000	12,781,102,970	601,793,092	120,148,756	3,650,000	-	13,259,097,304	276,792,576
Encashments during the year:										
1	Rupali Bank PLC., Ladies Branch, Sylhet	2071035000437	-	100,000,000	3,750,000	750,000	50,000	102,950,000	-	-
2	Rupali Bank PLC., Charkhai Branch, Sylhet	5819035004907	-	89,550,000	10,126,298	2,025,259	150,000	97,501,039	-	-
3	Rupali Bank PLC., Polash Branch, Narsingdi	5827035000046	-	35,617,530	4,061,978	812,395	30,000	38,837,113	-	-
4	Rupali Bank PLC., Station Road Branch, Sylhet	2048035000351	-	49,985,000	6,791,826	1,358,366	100,000	55,318,460	-	-
5	Rupali Bank PLC., Syedpur Branch, Sunamgonj	2030035005144	-	49,985,000	6,797,613	1,359,523	100,000	55,323,090	-	-
6	Agrani Bank PLC., Fenchugonj Branch, Sylhet	200016299621	-	56,726,492	4,631,807	926,361	100,000	60,331,938	-	-
7	Agrani Bank PLC., Zindabazar Branch, Sylhet	200021154646	-	102,789,170	8,352,758	1,670,552	100,000	109,371,376	-	-
8	Agrani Bank PLC., Subidbazar Branch, Sylhet	200020697379	-	50,000,000	4,061,963	812,393	100,000	53,149,570	-	-
9	Bangladesh Krishi Bank, Amborkhana Branch, Sylhet	555272/801	-	44,374,240	4,401,818	880,363	30,000	47,865,695	-	-
10	Bangladesh Krishi Bank, Amborkhana Branch, Sylhet	97581	-	50,685,000	5,027,112	1,005,422	100,000	54,606,690	-	-
11	Bangladesh Krishi Bank, Fenchuganj Branch	173636	-	65,094,498	7,365,690	1,473,138	100,000	70,887,050	-	-
12	Bangladesh Krishi Bank, Fenchuganj Branch	97440	100,000,000	100,000,000	4,081,748	816,349	100,000	103,165,399	-	-
13	Bangladesh Krishi Bank, Bahubal Branch	3904490901	-	52,335,000	5,922,409	1,184,482	100,000	56,972,927	-	-
14	Bangladesh Krishi Bank, Polash Branch, Narsingdi	322019	-	55,595,480	6,343,401	1,268,680	100,000	60,570,201	-	-
15	BASIC Bank Ltd, Mirpurbazar Br. Habiganj	6218010001170	-	137,929,503	10,620,572	2,124,114	100,000	146,325,960	-	-
16	BASIC Bank Ltd, Mirpurbazar Br. Habiganj	6218010002824	200,000,000	200,000,000	4,125,000	825,000	50,000	203,250,000	-	-
17	BASIC Bank Ltd, Sanapara Branch, Sylhet	5818010001455	-	138,521,759	10,666,175	2,133,235	100,000	146,954,699	-	-
18	BASIC Bank Ltd, Zindabazar Branch, Sylhet	010004835/59711	-	138,335,650	13,117,269	2,623,454	100,000	148,729,465	-	-

	Name of Bank	FDR / Instrument No.	Investment during the year	Opening Balance	Interest during the year	AIT (Source Tax)	Bank charge	Encashment during the year	Bank balance as on 30.06.24	Interest receivable
19	BASIC Bank Ltd. Babubazar Branch, Dhaka.	2318010005570	-	25,116,419	2,840,100	568,020	45,000	27,343,499	-	-
20	BASIC Bank Ltd. Dhaka Cantonment Branch, Dhaka.	6418010010183	200,000,000	200,000,000	4,150,000	830,000	50,000	203,270,000	-	-
21	BASIC Bank Ltd. Chowmuhona Branch, M. bazar	1118010005451	-	52,385,000	6,025,666	1,205,133	150,000	57,055,533	-	-
22	BASIC Bank Ltd, Matuail Branch, Dhaka	6118010010120	-	22,313,952	2,198,543	439,709	30,000	24,042,786	-	-
23	BASIC Bank Ltd, Mawna Branch, Gazipur	4118010003840	-	55,881,280	6,572,630	1,648,026	150,000	60,655,884	-	-
24	BASIC Bank Ltd, Feni Branch.	7218010000429	-	22,344,080	2,570,561	514,112	45,000	24,355,529	-	-
25	BASIC Bank Ltd, Zindabazar Branch, Sylhet	718010007501	-	10,477,000	1,213,237	242,647	45,000	11,402,590	-	-
Sub Total			500,000,000	1,906,042,052	145,816,176	29,496,734	2,125,000	2,020,236,494		
Grand Total			6,444,000,000	14,687,145,023	747,609,267	149,645,489	5,775,000	2,020,236,494	13,259,097,305	276,792,576



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Work in Process & Finished Goods
For the period ended 30 June 2024

Annexure-C

Particulars	Quantity M.T	Rate	Amount In Taka
Work-In-Process (Ammonia) :			
Opening Stock	5,651.00	14,500	81,939,500
Add : Production during the year	137,618.00	14,500	1,995,461,000
Material available for use	143,269.00		2,077,400,500
Less : Consumption during the year	141,332.00	14,500	2,049,314,000
Closing Stock	1,937.00		28,086,500
Finished Goods (Loose Urea) :			
Opening Stock	60,777.00	24,100	1,464,725,700
Add : Production during the year	238,812.00	24,100	5,755,369,200
Material available for Bagged	299,589.00		7,220,094,900
Less : Transferred for bagged	290,239.00	24,100	6,994,759,900
Closing Stock	9,350.00		225,335,000
Finished Goods (Bagged Urea) :			
Opening Stock	41,794.93	25,000	1,044,873,250
Add : Bagged during the year	290,239.00	25,000	7,255,975,000
Material available for Sales	332,033.93		8,300,848,250
Less : Sold during the year	314,233.85	25,000	7,855,846,250
Less : Seed Urea adjustment	418.00	25,000	10,450,000
Closing Stock	17,382.08		434,552,000
Grand Total	26,732.08		659,887,000

Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Current Account with Enterprises (Fertilizer)/Related Party Disclosures
As at 30 June 2024

Annexure - D

SL No.	Name of Enterprise	Amount in taka	Amount in taka
		2024	2023
01	Ashuganj Fertilizer & Chemical Company Limited (AFCCL)	12,188,732	76,584,982
02	Di- Ammonium Phosphate Fertilizer Company Limited (DAPFCL)	538,708	325,256
03	Jamuna Fertilizer Company Limited (JFCL)	(9,389,616)	32257790
04	Ghorashal Polash Urea Fertilizer PLC (GPFPLC)	5,679,229	5679229
05	Triple Super Phosphate Complex Limited (TSPCL)	(559,560)	(898,822)
06	Bangladesh Chemical Industries Corporation (BCIC)	64,323,635	4,942,494
		72,781,128	118,890,929

Current Account with Enterprises (Fertilizer) Receivable	82,730,304	119789751
Current Account with Enterprises (Fertilizer) Payable	(9,949,176)	(898,822)
	<u>72,781,128</u>	<u>118,890,929</u>



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Income Tax
For the year ended 30 June 2024

Annexure - E

FY	AY	Advance Income Tax				Provision for Income Tax				Rebate from Tax Authority	Payments during the year	Tax demand by Tax Authority	Remarks
		Income Tax (at source)	Advance Payment Previous year	Tax paid in Cash	Total Amount	During the year	Short Provision (Last year)	Due Amount (Last Year)	Total Amount				
2015-2016	2016-2017	-	-	-	-	490,424	-	-	490,424	-	490,424	2,174,565	Income Tax return submitted & Assessment Settled
2016-2017	2017-2018	6,405,537	-	-	6,405,537	20,794,793	1,684,141	-	22,478,934	5,123,353	16,073,397	21,974,052	Income Tax return submitted & Assessment Settled
2017-2018	2018-2019	18,566,543	-	10,000,000	28,566,543	69,608,652	1,179,259	1,282,184	72,070,095	18,566,543	53,503,552	72,807,621	Income Tax return submitted & Assessment Settled
2018-2019	2019-2020	32,304,047	-	40,000,000	72,304,047	116,408,340	3,198,969	-	119,607,309	32,304,047	87,303,262	117,172,681	Income Tax return submitted & Assessment Settled
2019-2020	2020-2021	32,367,405	-	40,000,000	72,367,405	32,367,405	-	-	32,367,405	32,367,405	40,000,000	-	Income Tax return submitted but not Finalised
2020-2021	2021-2022	27,573,802	40,000,000	20,000,000	87,573,802	42,195,357	-	-	42,195,357	27,573,802	20,000,000	-	Income Tax return submitted & Assessment Settled
2021-2022	2022-2023	46,244,557	5,378,445	-	51,623,002	46,244,557	764,341	-	47,008,898	46,244,557	-	-	Income Tax return submitted & Assessment not completed
2022-2023	2023-2024	108,462,417	-	-	108,462,417	160,164,597	1,104,242	-	161,268,839	108,462,417	1,104,242	-	Income Tax return submitted & Assessment not completed
2023-2024	2024-2025	162,648,303	-	30,000,000	192,648,303	259,279,788	-	-	259,279,788	162,648,303	30,000,000	-	Income Tax Return was not submitted since last date is 28 February, 2024
Total Taka:		271,924,308	45,378,445	110,000,000	427,302,753	488,274,125	7,930,952	1,282,184	497,487,261	270,642,124	218,474,877	214,128,919	

Note: Provision for Income Tax was calculated under section 163 as per ITA-2023. The reduced minimum Tax rate is zero point six zero percent (0.60%) on gross receipts. So Minimum Tax calculation is: Total gross receipts = (12,095,696,880 * 0.60% = Tk. 72,574,181 (Minimum Tax) but Income Tax on Non Operating Income is Tk. 1,160,976,143. The actual tax will be minimum Tax & Income Tax on Non Operating Income which is higher. Hence, Tk.259,279,788 has been provided for in the accounts as provision for Income Tax.



Shahjalal Fertilizer Company Ltd.
Security Deposit (General)
As at 30 June 2024

Annexure-F

SL. No	Name	Amount (Taka)
1	M/S. Azizul Haque & Brothers	800
2	M/S. Arafat & Brothers	16,000
3	M/S. Arin Enterprise	532,500
4	M/S Anas Trading Corporation	84,900
5	M/S. Aero Craft Techonology	480
6	M/S. Ali Dada Ltd	16,000
7	M/S Ayush Traders	60,100
8	M/S A Z World BD ,Dhaka	16,700
9	M/S Aziz & Sons	100,000
10	M/S. Auto Craft	10,000
11	M/S Builders Enterprise	150,000
12	M/S Babu Enterprise	276,250
13	M/S Chowdhury Enterprise	55,500
14	M/S. Desh Trading Corp.	4,500,000
15	M/S. Danyang Sansui Inter.& Exp.Trading Crop.	39,000
16	M/S. Data DSS	29,000
17	M/S. Dexterous Engineering	1,193,044
18	M/S. Enayet Carbon Brush Manufacturing	26,310
19	M/S. Fatema Enterprise	27,705
20	M/S. Friends Engineering Works	10,000
21	M/S. Hasan Enterprise	4,315
22	M/S.Habibur Rahman	37,234
23	M/S. I.R Rubber Industries	17,020
24	M/S Jahanara Enterprise	27,990
25	M/S. Jitu Enterprise	150
26	M/S. Jalal Enterprise	4,038
27	M/S. Jamal Enterprise.	21,040
28	M/S. Jalalabad Auto Care & servising Center	10,000
29	M/S Jarman Ali Traders	384,000
30	M/S. Khaled Enterprise	17,961
31	M/S. Khan Brothers	17,500
32	M/S. Kashem Traders	19,360
33	M/S Khan Enterprise	11,200
34	M/S KPH Enterprise	2,894,000
35	M/S. L.R International	741,600
36	M/S. Mukul Traders	54,272
37	M/S. Mislul Enterprise	814,501
38	M/S. MN Engineear Workshop	1,262
39	M/S. Masum Trading	3,308
40	M/S. M S Motors	10,000
41	M/S. Murad Traders	35,704
42	M/S. Mutual Trading	8,000
43	M/S. Mujib & Brothers	10,000
44	M/S. Mujib & Sons	16,000
45	M/S Malek & Brothers	600,000
46	M/S M R Enterprise	180,000



47	M/S Manik Enterprise	150,000
48	M/S. Motichan Traders	200,000
49	M/S. Modern Auto Service	10,000
50	M/S M.Nobi Hossain	100,000
51	M/S Neoteric Industrial Technocraft Ltd.	22,400
52	M/S. Newaz Enterprise	4,897
53	M/S. New JR Rubber Industries	720
54	M/S. Nizampur Traders.	27,985
55	M/S. Nishat Enterprise	26,000
56	M/S. N R Enterprise	58,500
57	M/S. N S World Enterprise	360
58	M/S Niharika & Tamiska Enterprise	146,550
59	M/S. Nazmul Hasan	74
60	M/S Nayek Traders	100,000
61	M/S. Otobi. Ltd.	37,738
62	M/S. Ocean Security Service Ltd	1,063,800
63	M/S. Pubali Rubber.Industries	2,070
64	M/S. Paul Traders	32,000
65	M/S. Power Engineering & Auto,Dhaka	68,850
66	M/S. Progoti Enterprise	16,000
67	M/S. Pinacal Associate Ltd	16,000
68	M/S. R.C.C. Co.	539,808
69	M/S. Rafi Traders	24,000
70	M/S. Rafsan Enterprise	16,420
71	M/S.Raju & Company	214,600
72	M/S. Raja Enterprise	592,000
73	M/S R.Traders	110,200
74	M/S Rahman Builders	1,200,000
75	M/S Rasel Enterprise	300,000
76	M/S. Shahjalal Construction	953
77	M/S. Shabbir Enterprise	281,882
78	M/S. Shahana Enterprise	28,500
79	M/S. Shapla Traders	200,000
80	M/S. SH Corporation (Ctg)	21,980
81	M/S Sena Kallyan Sangstha	282,000,000
82	M/S Sumon Eng.Works	10,000
83	M/S. Shamim Ahamed	20,000
84	M/S Samir Dutta,THK.	100,000
85	M/S. Tabrij Trade Link (Ctg)	73,540
86	M/S. Varbal BD	70,939
Total		300,973,510



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Security Deposit (Ammonia Dealer)
As at 30 June 2024

Annexure- G

SL.No.	Particulars	District	Total Amount
1	M/s.Asha Enterprise	Jamalpur	99,840
2	M/s.Alam's Enterprise	Jamalpur	100,000
3	M/s.Apurbo Ananta Traders	Jamalpur	100,000
4	M/s.Abul Kalam Azad	Jamalpur	100,000
5	M/s.Al Faruk Traders	Sylhet	100,000
6	M/s.Al Quddus Kritten Service	Sylhet	100,000
7	M/s.Akhi Enterprise	Dhaka	200,000
8	M/s.Abdullah Enterprise	Dhaka	600,000
9	M/s.Antora Trading Corp.	Dhaka	200,000
10	M/s. Appollo Traders	Dhaka	200,000
11	M/s.Belal Hossain	Jamalpur	100,000
12	M/s.Bushra Banijik Sangstha	Jamalpur	100,000
13	M/s.Bangladesh Bono shilpo Unnayan Corp.	M.Bazar	20,000
14	M/s.BD.Blade Factory Ltd.	Tongi	100,000
15	M/s.BD.Cold Storage Association	Dhaka	100,000
16	M/s.Bakshi Enterprise	Dhaka	200,000
17	M/s.Baozid & Brothers	Dhaka	100,000
18	M/s.BD.Gas Company	Dhaka	100,000
19	M/s.Balaka Plastic Marts	Bogura	100,000
20	M/s.Chowdhury Chemicals	Dhaka	100,000
21	M/s.Chowdhury Enterprise	Jamalpur	150,000
22	M/s.Dada Bhai Enterprise	Jamalpur	200,000
23	M/s.Diamond Gas Company	Dhaka	100,000
24	M/s.Essential Latex Processing Plant	Tangail	700,000
25	M/s.Eastern Refainery Ltd.	Chattragram	600,000
26	M/s.Eastern Refrigeration Eng.	Chattragram	1,000,000
27	M/s.Flora Traders	Jamalpur	100,000
28	M/s.Foysal Gas Company	Narsindhi	200,000
29	M/s.Farjana Enterprise	Dhaka	200,000
30	M/s.Fatema Traders	Sylhet	500,000
31	M/s.Happy Sultana Enterprise	Jamalpur	100,000
32	M/s.Hridoy Enterprise	Jamalpur	100,000
33	M/s.Hamim Enterprise	Chattragram	200,000
34	M/s.Inland Chemical	Dhaka	100,000
35	M/s.Islam Traders	Jamalpur	200,000
36	M/s.J S Enterprise	Khulna	200,000
37	M/s.Janani Enterprise	Dhaka	100,000
38	M/s.Jalal Enterprise	Sylhet	500,000
39	M/s.Jannat Enterprise	N.Gonj	200,000
40	M/s. Khan Enterprise	M.Bazar	100,000
41	M/s.Khan Traders	Dhaka	400,000
42	M/s.Kazi Gas Company	Dhaka	400,000
43	M/s.Kuddus Enterprise	Jamalpur	100,000
44	M/s.Kamrul Hasan BulBul	Jamalpur	200,000
45	M/s.Kab & brothers	Sirajgonj	1,000,000
46	M/s.Kalu Khali Enterprise	Rajbari	100,000
47	M/s.Kamal Enterprise	Sylhet	101,120



SL.No.	Particulars	District	Total Amount
48	M/s.Liza Enterprise	Chattragram	200,000
49	M/s.Lupa Enterprise	Bagura	100,000
50	M/s.Limon Enterprise	Jamalpur	100,000
51	M/s.Lina Enterprise	Dhaka	100,000
52	M/s.Lamia Enterprise	Dhaka	100,000
53	M/s LianaEnterprise	Dhaka	100,000
54	M/s Green Trust Latex Industries Ltd.	M.Bazar	48,000
55	M/s.Morsalin Enterprise	Jamalpur	100,000
56	M/s.Maa Traders	Jamalpur	100,000
57	M/s.Mayed Enterprise	Jamalpur	200,000
58	M/s.Mollick Traders	Dhaka	200,000
59	M/s.Mahmud Enterprise	Chattragram	100,000
60	M/s.Mursalin Chemical	Tangail	100,000
61	M/s.Monir & Brothers	Dhaka	700,000
62	M/s.MaaTraders	N.Gonj	200,000
63	M/s Masud Traders	Jamalpur	100,000
64	M/s M.Ahmed Cold Storage	Sylhet	20,000
65	M/s.Niloy Nirjoy Enterprise	Jamalpur	100,000
66	M/s.Nashif Enterprise	Jamalpur	100,000
67	M/s.New Kazi & Gas Co.	Khulna	200,000
68	M/s.Nahid Enterprise	Sylhet	100,000
69	M/s.New Rashid Enterprise	Dhaka	400,000
70	M/s.National Gas Company	Dhaka	100,000
71	M/s Nasir Glass Industries Ltd.	Dhaka	100,000
72	M/s.Prova Enterprise	Jamalpur	150,000
73	M/s.Polashi Enterprise	Sylhet	150,000
74	M/s.Parvin Enterprise	N.gonj	100,000
75	M/s.Pubali Ice & Cold Storage	Chadpur	200,000
76	M/s.Polashi Transport Agency	Narsindhi	100,000
77	M/s.R K Enterprise	Dhaka	400,000
78	M/s.Rakib Gas Company	Dhaka	200,000
79	M/s.Rashid Enterprise	Bagura	1,000,000
80	M/s.R M Enterprise	Jamalpur	100,000
81	M/s.Raju Enterprise	Jamalpur	200,000
82	M/s.Rikto Enterprise	Jamalpur	100,000
83	M/s.Rifat Enterprise	Jamalpur	200,000
84	M/s.Raj Bari Enterprise	Rajbari	100,000
85	M/s.Rumon Traders	Sylhet	400,000
86	M/s.Rina Traders	Dhaka	200,000
87	M/s.Rimi Enterprise	Dhaka	100,000
88	M/s.Rizia Rahman Traders	Chap.Gonj	1,000,000
89	M/s.Siam Enterprise	Dhaka	600,000
90	M/s.Samad Trading Corp.	Chattragram	1,000,000
91	M/s.Shad Enterprise	Jamalpur	150,000
92	M/s. S R Enterprise	Jamalpur	150,000
93	M/s.Shuvo Enterprise	Jamalpur	100,000
94	M/s.SKB Stainless Stl. Mills	Gazipur	240,000
95	M/s.Shampa Enterprise	Jamalpur	200,000
96	M/s.Siam Enterprise	Jamalpur	100,000
97	M/s.S K Traders	Chattragram	1,000,000
98	M/s.Smriti Gas & Company	Khulna	100,000
99	M/s.Sohel Enterprise	M.Bazar	400,000



SL.No.	Particulars	District	Total Amount
100	M/s.Shahid Motors	Sylhet	100,000
101	M/s.Sanju Enterprise	Sylhet	800,000
102	M/s.S.Alam Traders	Sylhet	100,000
103	M/s. Sagor Enterprise	Dhaka	100,000
104	M/s.Shahjalal Enterprise	Sylhet	100,000
105	M/s.Sayeed Enterprise	Sylhet	200,000
106	M/s Sabuj Enterprise	Sylhet	200,000
107	M/s.Tarikul Islam & Brothers	Chattragram	300,000
108	M/s.Tarque Traders	Jamalpur	200,000
109	M/s.Taslima Enterprise	Jamalpur	200,000
110	M/s.Tayef Enterprise	Sylhet	200,000
111	M/s.Tiger Trading	Dhaka	100,000
112	M/s.Y H D International	Jamalpur	150,000
113	M/s Z & Z Corporation	Sylhet	200,000
Balance as on 30.06.2024			26,028,960



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Local Supply
For the year ended 30 June 2024

Annexure-H

Sl. No.	Particulars	Amount in Taka
		30-06-2024
01	M/S.Forhad Enterprise	47,900
02	M/S.TSP Complex Ltd.	596,068
03	M/S Progati Enterprise	72,000
04	M/S. Rafsan Enterprise	8,769
05	M/S. S.H Corporation	2,893
Total		727,630



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Salaries, Wages & Allowances
For the year ended 30 June 2024

Annexure-I

Particulars	Officers	Staffs	Workers	Total
Pay :-				
1. Basic	104,039,501	36,776,461	72,300,165	213,116,127
2. Overtime	-	14,629,581	42,809,496	57,439,077
3. Bonus (Festival)	15,728,350	6,035,990	11,433,630	33,197,970
Sub- Total	119,767,851	57,442,032	126,543,291	303,753,174
Allowances :-				
1. House Rent Allowance	18,688,969	10,769,246	24,742,515	54,200,730
2. Washing Allowance	363,997	220,867	718,194	1,303,058
3. Gas Allowance	117,014	69,848	176,502	363,364
4. Tiffin Allowance	-	281,688	783,017	1,064,705
5. Medical Allowance	4,021,028	2,513,611	5,874,841	12,409,480
6. Food & Conveyance	16,699,000	3,600	42,466	16,745,066
7. Education Allowance	1,047,582	792,327	1,942,400	3,782,309
8. Baishaki Allowance	1,606,342	569,544	1,138,044	3,313,930
9. Canteen Allowance	389,771	233,389	587,125	1,210,285
10. Recreation Allowance	976,240	813,780	-	1,790,020
11. Shift Allowance	152,780	46,039	496,409	695,228
12. Charge Allowance	295,500	-	-	295,500
13. Risk Allowance	-	-	1,237,070	1,237,070
14. Night Shift Allowance	-	-	1,415,535	1,415,535
Sub- Total	44,358,223	16,313,939	39,154,118	99,826,280
Others :-				
1. Leave pay & Gratuity	71,878,737	8,935,975	14,116,269	94,930,981
2. P.F. Contribution.	8,028,182	2,736,364	6,786,096	17,550,642
Sub- Total	79,906,919	11,672,339	20,902,365	112,481,623
Grand Total	244,032,993	85,428,310	186,599,774	516,061,077



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Store in Trnsit
As at 30 June 2024

Annexure-J

Sl.No.	CT. No	Date	Name of Materials	Amount (Tk.)
01	213	28.12.2021	Expert Service (Pool Reactor)	822,953
02	230	01.06.2022	35 items Spare Parts for Gas Turbine	333,665
03	237	31.07.2022	Spare Parts for main screen	275,726
04	248	29.12.2022	Spare Parts for CO2 Compressor	12,638,219
05	252	13.02.2023	Expert Service (Frame 5E Gas Turbine Troubleshooting)	1,250,352
06	254	23.03.2023	Expert Service (Gas Turbine)	1,872,158
07	259	20.06.2023	Spare Parts of(Gas Turbine)	2,045,929
08	260	08.10.2023	UFC- 85	45,782,625
09	261	26.12.2023	Damper Actuaton	42,709
10	265	25.01.2023	Dry Gas Seal	228,624
11	266	02.04.2024	Heat Exchanger	189,271
Total				65,482,231



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Interest Receivable
As at 30 June 2024

Annexure-K

S.L	Particular	Amount in Taka 2024	Amount in Taka 2023
1.00	Interest Receivable on FDR	276,792,576	200,890,531
2.00	Interest Receivable on HB Loan	9,029,339	5,399,558
3.00	Interest Receivable on MC Loan	1,633,726	727,880
	Total	287,455,641	207,017,969



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Cost of Production (Cost break-up)
For the year ended 30 June 2024
UREA PER UNIT (M.T.)

Annexure-L

Particulars	Amount Tk	Unit Cost (Tk)
Production Loose (M.T)	238,812.00	M.T
Bagged (M.T)	290,239.00	M.T
Sales:- Ex Factory (M.T)	89,583.75	M.T
Buffer (M.T)	224,650.10	M.T
Total Sales (M.T)	314,233.85	M.T
1. RAW MATERIALS		
a) N.G. for Steam	971,083,714.00	4,066.31
N.G. for Ammonia	3,251,019,391.00	13,613.30
Less: Ammonia Sold as NG	29,407,368.00	123.14
Add: Adjustment of WIP (Ammonia as NG)	57,635,338.00	241.34
b) Net N.G. Consumed for Ammonia	3,279,247,361.00	13,731.50
c) Heating Value & Demand Charges	481,210,880.00	2,015.02
Total N.G. Consumed (A+B+C)	4,731,541,955.00	19,812.83
2. CHEMICALS		
a) PAC	4,293,000.00	17.98
b) Liquid CL2	735,337.00	3.08
c) Sulphuric Acid	3,897,659.00	16.32
d) Sodium Hydroxide(C/Soda)	9,246,407.00	38.72
e) Corrosion In hibitor	4,285,412.00	17.94
f) Scale In hibitor	3,950,157.00	16.54
g) MDEA	42,752,270.00	179.02
h) Glucose	4,523,760.00	18.94
i) Urea Formaldehyde	129,630,291.00	542.81
j) Other Chemical	4,447,846.00	18.62
SUB TOTAL	207,762,139.00	869.98
3. PACKING MATERIALS:		
W.P.P Bags	230,057,505.00	963.34
Less: Adjustment for Production	40,763,534.00	170.69
a) Net W.P.PBag required for Production	189,293,971.00	792.65
b) others	899,885.00	3.77
SUB TOTAL	190,193,856.00	796.42
4. Repair & Maint./ Spares & Accessories	135,027,136.00	565.41
5. Oil & Lubricants	5,499,263.00	23.03
6. Duty & Electricity	19,461,755.00	81.49
7. Contractor Labour	79,682,912.00	333.66
TOTAL VARIABLE COST(1+2+3+4+5+6+7)	5,369,169,016.00	22,482.83
8. FIXED COST:		
a) Salaries & Allowances to Officers	244,032,993.00	1,021.86
b) Salaries & Allowances to Staff	70,798,729.00	296.46
c) Wages to Allowances to Workers	143,790,278.00	602.11
d) Overtime Allowances	57,439,077.00	240.52
e) Interest & financial Charges	1,720,067,492.00	7,202.60
f) Depreciation	2,846,508,525.00	11,919.45
g) Head Office Levy	250,000,000.00	1,046.85
h) Factory Overhead	118,262,546.00	495.21
i) Admin. Overhead	135,168,663.00	566.00
j) Selling & Distribution Overhead	460,906,967.00	1,930.00
TOTAL FIXED COST	6,046,975,270.00	25,321.07
TOTAL COST (Variable + Fixed)	11,416,144,286.00	47,803.90
Less: Stock Adjustment Of WIP	3,782,338.00	15.84
COST OF PRODUCTION (Per Matric Ton)	11,412,361,948.00	47,788.06



Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Govt. Subsidy

Annexure-M

Govt.Subsidy break-up of Urea sales Financial year 2022-2023

SL NO	Particulars	Sales M.T	Dealers Rate (Per M.T)	Govt.Rate (Per M.T)	Trade Gap (Per M.T)	Total Subsidy (Amount Taka)
1	Dealers Sales	16,099.00	14,000	38,000	24,000	386,376,000
		190,221.27	20,000	38,000	18,000	3,423,982,860
		24,595.10	25,000	38,000	13,000	319,736,300
2	Tea estate Sales	3,599.50	16,000	38,000	22,000	79,189,000
		5,295.20	22,000	38,000	16,000	84,723,200
Total		239,810.07				4,294,007,360

Govt.Subsidy break-up of Urea sales Financial year 2023-2024

SL NO	Particulars	Sales M.T	Dealers Rate (Per M.T)	Govt.Rate (Per M.T)	Trade Gap (Per M.T)	Total Subsidy (Amount Taka)
1	Dealers Sales	306,504.85	25,000	38,000	13,000	3,984,563,050
2	Tea estate Sales	6,456.00	27,000	38,000	11,000	71,016,000
3	Institutional Sales	1,273.00	-	-	-	-
Total		314,233.85				4,055,579,050

As per Government order No. 07.101.018.00.00.003.2023.44, Dated: 20.08.2024

