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Chartered Accountants

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**TRIPLE SUPER PHOSPHATE (TSP)
COMPLEX LIMITED**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

House No. 817 (First Floor), Road No. 4, Baitul Aman Housing Society, Adabor, Dhaka-1207, Bangladesh
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Habib Sarwar Bhuiyan & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF SHAREHOLDER OF
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Triple Super Phosphate (TSP) Complex Limited
(An Enterprise of BCIC)

P.O: North Patenga
Dist: Chattogram
Bangladesh.

Opinion:

We have audited the accompanying financial statements of **Triple Super Phosphate (TSP) Complex Limited (DVC: 2102110264AS902961)**, which comprise the Statement of Financial Position as at 30 June 2020, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Fund Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the Financial Position of the **Triple Super Phosphate (TSP) Complex Limited** as at 30 June 2020, and its financial performance and its cash flows statement for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Opinion:

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

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

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

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



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

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

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

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

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

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



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Chartered Accountants

Habib Sarwar Bhuiyan & Co.
Chartered Accountants

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

Report on Other Legal and Regulatory Requirements:

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

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

(Toha Khan Zaman & Co.)
Chartered Accountants
DVC: 2102110264AS902961

(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants

Dated, Dhaka
27 January 2021



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

PARTICULARS	NOTE	30-06-2020	30-06-2019
A. CAPITAL:			
Authorized Capital		<u>2,000,000,000</u>	<u>2,000,000,000</u>
Issued Subscribed and Paid up Capital	4.00	700	700
Government Equity/Capital Contribution		605,223,000	605,223,000
Total Capital (A):		605,223,700	605,223,700
B. RESERVE AND SURPLUS:			
Capital Reserve	5.00	2,102,528,428	2,102,528,428
Retained Earnings	6.00	3,238,828,776	2,968,502,565
Total Reserve & Surplus (B):		5,341,357,204	5,071,030,993
Total Equity (C=A+B):		5,946,580,904	5,676,254,693
D. LONG TERM LIABILITIES:			
Deferred Liability for Gratuity (Pay Off):			
Deferred Liability for Gratuity (Pay Off)		1,978,870	0
Non-Development Govt. Loan (Voluntary Retirement)	7.00	6,200,000	6,200,000
Total Long-Term Liabilities (D):		8,178,870	6,200,000
Capital Employed (E=C+D):		5,954,759,774	5,682,454,693
F. FIXED ASSETS:			
Property, Plant and Equipment	8.00	499,563,890	543,346,556
Total Fixed Assets at Written Down Value (F):		499,563,890	543,346,556
G. OTHER LONG-TERM ASSETS:			
Loan to Employees	9.00	71,568,886	79,012,358
Investments	10.00	2,754,254,140	1,748,357,817
Total Other Long-Term Assets (G):		2,825,823,026	1,827,370,175
Total Fixed and Other Long-Term Assets(H=F+G):		3,325,386,916	2,370,716,731
I. CURRENT ASSETS:			
Inventories:			
Raw, Chemical and Packing Materials	11.00	492,706,105	837,694,090
Spare, Accessories and Stores	12.00	231,044,863	244,800,584
Stores-in-Transit (Import Clearing A/C)	13.00	300,250,456	343,878,738
Work-in-Process	14.00	26,556,605	51,423,233
Finished Goods	15.00	273,760,543	221,070,159
Total Inventories (I):		1,324,318,573	1,698,866,804

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

PARTICULARS	NOTE	30-06-2020	30-06-2019
J. OTHER CURRENT ASSETS:			
Other Debtors	16.00	662,228,887	770,340,762
Advance, Deposit & Prepayment	17.00	29,010,364	31,871,586
Advance against Income Tax	18.00	1,271,764,876	1,103,787,078
Short Term Loan to BCIC	19.00	319,416,891	819,416,891
Current Account with Projects	20.00	35,476,526	35,642,250
Cash and Bank Balances	21.00	1,128,478,901	78,540,637
BCIC Current Account	22.00	340,263	371,349,283
Total Other Current Assets (J):		3,446,716,708	3,210,948,487
Total Current Assets (K=I+J):		4,771,035,281	4,909,815,291
L. LESS: CURRENT LIABILITIES AND PROVISION:			
Creditors for Goods Supplied	23.00	6,754,567	10,870,657
Creditors for Expenses	24.00	278,273,593	304,491,651
Creditors for Other Finance	25.00	189,044,044	158,525,290
Provision for Income Tax	26.00	1,225,031,676	1,094,874,611
Current Account with Projects	27.00	7,934,858	8,110,744
Current Account with BCIC	28.00	414,599,522	0
Provision for WPPF		20,024,164	21,204,376
Total Current Liabilities (L):		2,141,662,423	1,598,077,329
Net Current Assets (M=K-L):		2,629,372,858	3,311,737,962
Total Assets (N=H+M):		5,954,759,774	5,682,454,693

1.00 Figures have been rounded off to the nearest taka.

2.00 Annexed notes form part of the accounts.

3.00 Previous year's figures have been rearranged for comparison.


Md. Nurun Nobi
Addl. Chief Accountant
Company Secretary
North Patenga, C.G.


Engr. Md. Ataur Rahman
Managing Director
TSP Complex Ltd.
North Patenga, Chattogram.
Managing Director


Md. Amin Ul Ahsan
Director (Commercial), BCIC.
Joint Secretary
Ministry of Industries

Director

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

Dated, Dhaka
27 January 2021

(Toha Khan Zaman & Co.)
Chartered Accountants
DVC: 2102110264AS902961

(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants

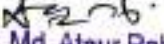
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020

Particulars	Notes	2019-2020	2018-2019
TSP Sales Quantity:		M.T-98,728.90	M.T-106,771.45
Gross Sales	29.00	2,341,122,223	2,602,473,814
Less: Sales VAT		16,212,381	21,411,160
Net Sales Revenue:		2,324,909,842	2,581,062,654
Trade Gap	29.03	1,685,275,154	1,817,394,777
Total Revenue:		4,010,184,996	4,398,457,431
Less: Cost of Goods Sold		3,353,823,890	3,687,820,858
Gross Profit/(Loss):		656,361,106	710,636,573
Less: Other Operating Expenses:			
Salary and Allowances (Admin)		140,690,022	142,588,715
Salary and Allowances (Sales)		15,877,530	14,376,142
General and Administrative Expenses	31.00	95,058,385	116,498,301
Selling and Distribution Expenses	32.00	2,674,218	2,983,254
Head Office Management Expenses		186,880,000	120,047,000
Total Operating Expenses:		441,180,155	396,493,412
Profit/(Loss) from Operating Activities:		215,180,951	314,143,161
Add: Miscellaneous Income	30.00	206,747,303	132,296,827
Total Profit / (Loss):		421,928,254	446,439,988
Less: Financial Expenses		1,420,817	1,148,098
Net Profit/(Loss) before WPPF and Income Tax:		420,507,437	445,291,890
Less: Workers Profit Participation Fund		20,024,164	21,204,376
Net Profit/(Loss) before Income Tax:		400,483,274	424,087,514
Less: Provision for Income Tax @32.50% on Net Profit	26.00	130,157,064	148,430,630
Net Profit / (Loss) after Tax transfer to Retained Earnings:	6.00	270,326,210	275,656,884

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


Company Secretary
Md. Nurun Nobi
Addl. Chief Accountant
Tsp Complex Ltd.


Engr. Md. Ataur Rahman
Managing Director
TSP Complex Ltd.
North Palenga, Chattogram.


Md. Amin Ul Ahsan
Director (Commercial), BCIC,
Joint Secretary
Ministry of Industries

Director


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

Dated, Dhaka
27 January 2021

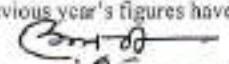
(Toha Khan Zaman & Co.)
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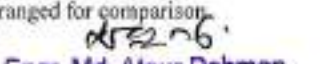
(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants




TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED			
STATEMENT OF COST OF GOODS SOLD FOR THE YEAR ENDED 30 JUNE 2020			
Particulars	Notes	2019-2020	2018-2019
VARIABLE COST:			
Direct Materials Cost:			
TSP Production:		M.T-103,964	M.T-97,186
Raw Materials Consumed	33.00	2,581,619,693	2,513,919,890
Chemical Consumed	34.00	2,742,708	3,295,071
Packing Materials Consumed	35.00	53,009,457	46,547,074
Total Material Cost:		2,637,371,857	2,563,762,035
Factory Overhead (Variable):			
Gas (Used as Fuel)		11,662,560	6,921,011
Electricity (PDB)		143,367,685	151,339,174
Spares and Accessories Consumed	36.00	32,941,758	52,065,410
Stores Consumed	37.00	31,427,116	26,945,541
Overhauling Expenses		24,422,033	86,673,728
Repair and Maintenance	38.00	16,873,174	25,737,716
Other Factory Overhead	39.00	44,260,651	40,219,991
Total Variable Factory Overhead:		304,954,977	389,902,571
Total Variable Cost:		2,942,326,835	2,953,664,606
FIXED COST:			
Direct Factory Salary and Wages		248,945,767	279,512,554
Factory Overhead (Fixed):			
Indirect Salary and Wages		64,690,689	97,138,516
Factory Insurance		7,559,024	8,349,637
Factory Depreciation		56,102,006	58,406,439
Other Factory Overhead	40.00	62,023,324	57,774,264
Total Fixed Factory Overhead:		190,375,043	221,668,856
Total Fixed Cost:		439,320,810	501,181,410
Total Manufacturing Cost:		3,381,647,644	3,454,846,016
Add: Opening Work in Process		51,423,233	50,217,186
Total Goods in Process:		3,433,070,877	3,505,063,202
Less: Closing Work in Process		26,556,605	51,423,233
Cost of Goods Manufactured:		3,406,514,272	3,453,639,969
Add: Opening Stock of Finished Goods		221,070,159	455,251,048
Total Cost of Goods Available for Sale:		3,627,584,431	3,908,891,017
Less: Closing stock of Finished Goods		273,760,542	221,070,159
Cost of Goods Sold:		3,353,823,889	3,687,820,858

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


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 Addl. Chief Accountant
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 North Patanga, C.J.


Engr. Md. Ataur Rahman
 Managing Director
TSP Complex Ltd.
 North Patanga, Chittogram


Md. Amin Ullahsan
 Director (Commercial), BCIC.
 Joint Secretary
 Ministry of Industries

Dated, Dhaka
 27 January 2021

(Toha Khan Zaman & Co.)
 Chartered Accountants
 DVC: 2102110264AS902961

(Habib Sarwar Bhuiyan & Co.)
 Chartered Accountants



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2020

Particulars	Share Capital	Government Equity	Share Premium	Capital Reserve	Retained Earnings	Total
For 30 June 2020:						
Balance as on 01 July, 2019	700	605,223,000	0	2,102,528,428	2,968,502,565	5,676,254,693
Add: Issue of Share	0	0	0	0	0	0
Add: Transferred from Sales Clearing Account	0	0	0	0	0	0
Add: Recovery of SSP	0	0	0	0	0	0
Add: Net profit for the year	0	0	0	0	270,326,210	270,326,210
Balance as at 30 June, 2020	700	605,223,000	0	2,102,528,428	3,238,828,776	5,946,580,904
For 30 June 2019						
Balance as on 01 July, 2018	700	605,223,000	0	2,102,528,428	2,692,845,681	5,400,597,809
Add: Issue of Share	0	0	0	0	0	0
Add: Transferred from Sales Clearing Account	0	0	0	0	0	0
Add: Recovery of SSP	0	0	0	0	0	0
Add: Net profit for the year	0	0	0	0	275,656,884	275,656,884
Balance as at 30 June, 2019	700	605,223,000	0	2,102,528,428	2,968,502,565	5,676,254,693

1.00 Figures have been rounded off to the nearest taka.

2.00 Annexed notes form part of the accounts.

3.00 Previous year's figures have been rearranged for comparison.

Engr. Md. Nurun Nobi
Company Secretary
Mid. Nurun Nobi
Add: Chief Accountant
TSP Complex Ltd
North Palenga, Chittagong, C-2

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

Dated, Dhaka
27 January 2021

Engr. Md. Alaur Rahman
Managing Director
TSP Complex Ltd
North Palenga, Chittagong, C-2

(Toha Khan Zaman & Co.)
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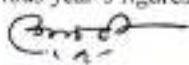


TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

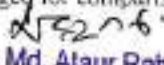
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020


Particulars	2019-2020	2018-2019
A. Cash Flows from Operating Activities:		
Net Profit / (Loss) for the year (before Income Tax)	400,483,274	424,087,517
Depreciation	64,731,833	37,509,244
Less: Tax Paid	(167,977,798)	(138,278,228)
	297,237,309	323,318,533
(Increase) / Decrease in Inventories	374,548,231	84,556,198
(Increase) / Decrease in Current Account with Enterprise	165,724	(677,425)
(Increase) / Decrease in Other Receivable	108,111,875	(333,104,726)
(Increase) / Decrease in Advance Deposit and Prepayments	2,861,222	10,273,867
Increase / (Decrease) in Creditors for Goods Supplied	(4,116,090)	1,815,813
Increase / (Decrease) in Creditors for Expense	(26,218,058)	53,374,381
Increase / (Decrease) in Creditors for Other Finance	30,518,754	14,603,560
Increase / (Decrease) in Short Term Loan to BCIC	500,000,000	0
Increase / (Decrease) BCIC Current Accounts (Imported Fertilizer)	414,599,522	(370,802,207)
Increase / (Decrease) in Current Account with Enterprise	(175,886)	(601,874)
Increase / (Decrease) in Current Account with BCIC	371,009,020	(15,342,168)
Increase / (Decrease) WPPF	(1,180,212)	(4,676,213)
Increase / (Decrease) Deferred Liability for Gratuity (Pay Off)	1,978,870	0
Net Cash Flow from Operating Activities:	2,069,340,282	(237,262,261)
B. Cash Flows from Investing Activities:		
Fixed Assets Addition	(20,949,167)	(101,336,335)
Increase / (Decrease) Loan to Employees	7,443,472	17,303,704
Deferred Expenses	0	36,491,642
Investment	(1,005,896,323)	253,621,664
Net Cash Flow Investing Activities:	(1,019,402,018)	206,080,675
C. Cash Flows from Financing Activities:		
Increase / (Decrease) Capital Reserved	0	0
Net Cash Flow from Financing Activities:		
D. Net Increased / (Decreased) in Cash Flows: (A+B+C):	1,049,938,264	(31,181,586)
E. Cash and Cash Equivalent at beginning of the year	78,540,637	109,722,223
Cash and Cash Equivalent at closing of the year (D+E):	1,128,478,901	78,540,637

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



Company Secretary
Md. Nurul Nabi
Addl. Chief Accountant
Tsp Complex Ltd.

Signed in terms of our separate report of even date annexed


Engr. Md. Ataur Rahman
Managing Director
TSP Complex Ltd.
North Patenga, Chattogram.


(Toha Khan Zaman & Co.)
Chartered Accountants
DVC: 2102110264AS902961


Md. Amin Ul Ahsan
Director (Commercial), BCIC.
Joint Secretary
Ministry of Industries
Director


(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants

Dated, Dhaka
27 January 2021

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

FUND FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

Sl. No.	Particulars	2019-2020	2018-2019
01	Internal Sources:		
	a. Operating Surplus/ (Deficit)	3,238,828,776	2,968,502,565
	b. Depreciation	1,103,475,568	1,038,743,735
	Capital Reserve	2,102,528,428	2,102,528,428
	Sub-Total:	6,444,832,772	6,109,774,728
02	External Sources :		
	a. Government Equity / Contribution (ADP)	605,223,000	605,223,000
	b. Share Deposit Money	700	700
	c. Deferred Liability for Gratuity (Pay Off)	1,978,870	0
	d. Non-Development Govt. Loan (Voluntary Retirement)	6,200,000	6,200,000
	Sub-Total	613,402,570	611,423,700
	Total Sources (1 + 2):	7,058,235,342	6,721,198,428
	APPLICATIONS:		
01	Allocation of Fund:		
	1. Investment in FDR	2,754,254,140	1,748,357,817
	2. Loan to Employees	71,568,886	79,012,358
	3. Non Current Asset	1,603,039,458	1,582,090,291
	Sub-Total:	4,428,862,484	3,409,460,466
	Increase/(Decrease) in Working Capital:		
02	Net Change in Working Capital:		
	1. Change in Cash	1,128,478,901	78,540,637
	2. Change in Non-Cash Working Capital	1,500,893,957	3,233,197,325
	Sub-Total	2,629,372,858	3,311,737,962
	TOTAL APPLICATION (1+2):	7,058,235,342	6,721,198,428
	Computation of Changes in Working Capital:		
	Current Assets:		
	Inventories	1,324,318,573	1,698,866,804
	Other Debtors	662,228,887	770,340,762
	Advance, Deposit & Prepayment	29,010,364	31,871,586
	Advance against Income Tax	1,271,764,876	1,103,787,078
	Short Term Loan to BCIC	319,416,891	819,416,891
	Current Account with Projects	35,476,526	35,642,250
	BCIC Current Account	340,263	371,349,283
	Sub-Total:	3,642,556,379	4,831,274,654

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

FUND FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

Sl. No.	Particulars	2019-2020	2018-2019
	Current Liabilities:	2,141,662,423	1,598,077,329
	Creditors for Goods Supplied	6,754,567	10,870,657
	Creditors for Expenses	278,273,593	304,491,651
	Creditors for Other Finance	189,044,044	158,525,290
	Provision for Income Tax	1,225,031,676	1,094,874,611
	Current Account with Projects	7,934,858	8,110,744
	Current Account with BCIC	414,599,522	0
	Provision for WPPF	20,024,164	21,204,376
	Net Changes in Working Capital:	1,500,893,957	3,233,197,325

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



Md. Nurun Nobi
Company Secretary
Tsp Complex Ltd.
North Palanga, C'g



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Managing Director
TSP Complex Ltd.
North Palanga, Chattogram.


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(Toha Khan Zaman & Co.)
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Chartered Accountants



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

NOTES OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1.00 STATUS AND ACTIVITIES:

Triple Super Phosphate (TSP) Complex Limited which is fully owned by the Government of the People's Republic of Bangladesh and operated under the management of Bangladesh Chemical Industries Corporation (BCIC), established in 18 August 1980, as a private company limited by shares registered under the Companies Act 1913 vide registration No.C-8273/112 of 1980-1981 dated 18 August 1980 with an Authorized Share Capital of Tk. 2,000,000,000 divided into 20,000,000 Ordinary Shares of Tk. 100 each. The issued and paid-up capital is Tk. 700 divided into 7 ordinary shares of Tk. 100 each fully paid up in cash.

1.02 Principal activities:

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

2.00 BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENTS:

2.01 Statement of Compliance:

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

2.02 Other regulatory compliances

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

- ↓ The Income Tax Ordinance, 1984
- ↓ The Income Tax Rules, 1984
- ↓ The Value Added Tax Act, 1991
- ↓ The Value Added Tax Rules, 1991
- ↓ The Customs Act, 1969
- ↓ Bangladesh Labor Law, 2006

2.03 Basis of Measurement:

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

2.04 Functional and Presentation Currency:

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

2.05 Going Concern:

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

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



2.06 Use of Estimates and Judgments:

The preparation of the financial statements in conformity with BAS and BFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

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

Note: 8 Property, Plant and Equipment
Note: 11-15 Inventories

2.07 Reporting period:

The financial statements of the company cover one year from 01 July 2019 to 30 June 2020 and is followed consistently.

3.00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The authorized capital of the company represents value of 2,000,000,000 ordinary shares of Tk.100 each.

3.01 Consistency:

The accounting policies and methods of computation used in preparation of financial statements for the year ended 30 June 2020 are consistent with those policies and methods adopted in preparing the financial statements for the year ended 30 June 2020.

3.02 Revenue Recognition:

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

3.03 Basis of Inventory Valuation:

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

Inventories are valued as under:

Items	Basis of Valuation
Stores, Spares and Raw Materials	At moving average method
Stores-in-Transit	At book value
Work-in-process	At cost up to degree of completion
Finished Goods of TSP and SSP	At cost or net realizable value whichever is lower
Loose Product-TSP and SSP	At cost or net realizable value whichever is lower

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

3.04 Property, Plant and Equipment:

3.04.01 Recognition and Measurement:

Property, plant and equipment are stated at cost less accumulated depreciation and subsequent impairment losses, if any Cost includes expenditures that are directly attributable to the acquisition of the assets. The cost of self-constructed/installed assets includes the cost of materials and direct labor, any other costs directly attributable to bringing the assets to the working condition for its intended use and the cost of dismantling and removing the items and restoring the site on which they are located. When Parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.





3.04.02 Subsequent Costs:

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

3.04.02 Depreciation:

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

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

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

3.05 Trade and Other Receivables:

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

3.06 Advances, Deposits and Prepayments:

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

3.07 Cash and Cash Equivalents:

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

3.08 Trade and Other Payables:

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

3.09 Current Tax:

The company has been maintaining provision for taxation using rates enacted at the reporting date as per Income Tax Ordinance, 1984. The applicable rate is 32.5%.

3.10 Employee Benefits:

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





3.10.01 Gratuity/Pension:

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

3.10.02 Provident Fund:

The Company operates a recognized provident fund for its permanent employees to which each employee subscribes 10% of his basic salary and the company contributes an equal amount to the fund

3.10.03 Workers' Profit Participation and Welfare Funds:

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

3.11 Events after the Reporting Period:

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

3.12 Comparative Information:

The figures have been rounded off to the nearest taka.

3.13 General:

Previous year's figures have been re-arranged, wherever necessary, to confirm to current year's presentation.

4.00 PAID UP CAPITAL: Tk. 700

The above amount of paid up capital represents the value of 100 ordinary shares of Tk.10 each held in the name of Bangladesh Chemical Industries Corporation (BCIC) and its nominees, details of which are given below:

30-06-2020		30-06-2019	
Name of Shareholders	No. of Shares	Name of Shareholders	No. of Shares
Mr. Md. Mostafizur Rahman Chairman, BCIC, Dhaka.	100	Mr. Md. Haiul Quaium Chairman, BCIC, Dhaka	100
Mr. Md. Amin ul Ahsan, Director (Com), BCIC, Dhaka.	100	Mr. Md. Amin ul Ahsan, Director (Com), BCIC, Dhaka.	100
Mr. Md. Billal Hossain, Director (Finance), BCIC, Dhaka	100	Mr. Md. Jashim Uddin Badal, Dy. Secretary, MOI, Dhaka.	100
Mr. Md. Jashim Uddin Badal, Dy. Secretary, MOI, Dhaka.	100	Mr. Mohammad Shaheen Kamal, Director (P&R), BCIC, Dhaka.	100
Mr. Md. Shaheen Kamal, Director (P & R), BCIC, Dhaka.	100	Engr. Gopinath Danik, Director (Tech. & Engr.), BCIC, Dhaka.	100
Mr. Md. Asadur Rahman, Secretary, BCIC, Dhaka.	100	Mr. Md. Asadur Rahman, Secretary, BCIC, Dhaka.	100
Mr. Chowdhury Mohammed Haroon, Managing Director, TSPCL, Ctg.	100	Mr. Chowdhury Mohammed Haroon, Managing Director, TSPCL.	100
Total:	700	Total:	700



5.00 CAPITAL RESERVE: Tk. 2,102,528,428

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	2,102,528,428	2,029,177,079
Add: Recovery of SSP	0	73,351,349
Closing Balance Taka:	2,102,528,428	2,102,528,428

6.00 RETAINED EARNING: Tk. 3,238,828,776

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	2,968,502,565	2,692,845,681
Add: Net Profit / (Loss) after Tax for the year	270,326,210	275,656,884
Closing Balance Taka:	3,238,828,776	2,968,502,565

7.00 NON-DEVELOPMENT GOVT. LOAN: Tk. 6,200,000

Details of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Fund for Voluntary Retirement	6,200,000	6,200,000
Total Taka:	6,200,000	6,200,000

8.00 PROPERTY, PLANT AND EQUIPMENT: Tk. 499,563,890

8.01 The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Value at Cost:		
Opening Balance	1,582,090,291	1,480,753,956
Add: Addition during the year	20,949,167	101,336,335
	1,603,039,458	1,582,090,291
Less: Adjustment during the year	0	0
Total Cost:	1,603,039,458	1,582,090,291
Accumulated Depreciation:		
Opening Balance	1,038,743,735	1,001,234,191
Add: Charged during the year	64,731,833	37,509,244
Less: Adjustment during the year	0	0
Total Accumulated Depreciation:	1,103,475,568	1,038,743,735
Written Down Value Taka:	499,563,890	543,346,556

802 Details schedule of Fixed Assets are given in Annexure-I

9.00 LOAN TO EMPLOYEES: Tk. 71,568,886

9.01 Break-up of the above amount is given below:

Particulars	Notes	30-06-2020	30-06-2019
House Building Loan	9.02	63,864,015	68,754,767
Motorcycle Loan	9.03	7,704,871	10,257,591
Total Taka:		71,568,886	79,012,358

9.02 House Building Loan: Tk. 63,864,015

a. The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	68,754,767	83,254,227
Add: Addition during the year	14,434,936	0
	83,189,703	83,254,227
Less: Realized during the year	19,325,688	14,499,460
Closing Balance	Taka: 63,864,015	68,754,767

b. Break-up of the above amount is given below:

Particulars	Note	30-06-2020	30-06-2019
House Building Loan (A-Officer)	Annexure-2	15,148,993	15,722,086
House Building Loan (B-Staff)	Annexure-2	21,986,965	21,374,600
House Building Loan (C-Production Worker)	Annexure-2	8,233,334	11,553,412
House Building Loan (D-MTS Worker)	Annexure-2	18,494,723	20,104,669
Total Taka:		63,864,015	68,754,767

c. Details schedule of House Building Loan are given in Annexure-2

9.03 Motorcycle Loan: Tk. 7,704,871

a. The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	10,257,591	13,061,835
Add: Addition during the year	286,000	0
	10,543,591	13,061,835
Less: Realized during the year	2,838,720	2,804,244
Closing Balance	Taka: 7,704,871	10,257,591

b. Break-up of the above amount is given below:

Particulars	Note	30-06-2020	30-06-2019
Motorcycle Loan (A-Officer)	Annexure-3	988,000	1,120,000
Motorcycle Lo (B-Staff)	Annexure-3	2,729,831	3,685,031
Motorcycle Loan (C-Production Worker)	Annexure-3	1,636,060	2,341,200
Motorcycle Loan (D-MTS Worker)	Annexure-3	2,350,980	3,111,360
Total Taka:		7,704,871	10,257,591

c. Details schedule of Motorcycle Loan are given in Annexure-3

10.00 INVESTMENT: Tk. 2,754,254,140

10.01 Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Miracle Industries Ltd., Investment in 2,993,108 Shares @ Tk. 10 each	29,931,080	27,713,970
Add: Stock Dividend (MII.) 119,724 shares @ Tk. 10 each as at 30.06.2020 (Note-10.02)	1,197,240	2,217,110
Sub Total:	31,128,320	29,931,080
Investment in FDR (Note-10.03)	2,723,125,820	1,718,426,737
Total Taka:	2,754,254,140	1,748,357,817

10.02 Stock Dividend (MIL) 119,724 shares:

Year	Stock Dividend
2016-2017	8% = 191,858 shares
2017-2018	7% = 181,306 shares
2018-2019	8% = 221,711 shares
2019-2020	4% = 119,724 shares

10.03 Details Investment in FDR is given Annexure-4

11.00 RAW MATERIAL, CHEMICAL & PACKING MATERIALS: Tk. 492,706,105

Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Rock Sulphur	171,824,135	249,084,311
Rock Phosphate	17,611,360	230,336,437
Imported CPA	277,732,570	310,750,584
Polythene Pellets	9,330,493	27,515,443
Packing Materials	9,085,990	9,430,330
DAP	781,200	781,200
Chemicals	6,340,357	9,795,785
Total Taka:	492,706,105	837,694,090

12.00 SPARES, ACCESSORIES AND STORES: Tk. 231,044,863

12.01 Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Construction Materials	1,552,433	1,168,566
Iron, Steel & Non-Ferrous Materials	8,940,724	6,639,911
Pipes, Tubes & Fittings	33,243,313	39,484,783
Re-Factories	1,651,899	1,642,661
General Hardware	2,260,798	2,609,980
Loose Tools	629,624	756,756
Cords, Ropes & Chains	218,391	99,053
Packing Gasket & Insulation Materials	786,344	948,344
Chemicals Equipment Spares	921,086	647,389
Mechanical Equipment Spares	107,485,591	117,150,613
Electrical Equipment's & Stores	65,653,089	67,133,124
Instrument Equipment & Stores	13,136,305	13,039,201
Office Equipment & Spares	41,190	50,591
Fuel, Oil & Lubricant	1,141,292	1,499,238
Paints & Varnishes	679,512	499,070
Domestic Equipment	650,823	196,921
Medical Supplies & Stationery	1,042,481	728,161
Printing & Stationery	826,718	826,718
Miscellaneous Store	170,018	216,563
Chemical	7,906,783	8,168,215
Fuel, Oil & Lubricant	1,205,291	602,283
Poly-Pellets	1,826,762	1,231,586
P.P Bags	3,588,263	4,133,791
Total:	255,558,730	269,473,518
Less: Provision for Obsolete Materials (Note-12.02)	24,513,867	24,672,934
Total Taka:	231,044,863	244,800,584

12.02 Provision for Obsolete Materials: Tk. 24,513,867

The above balance has been arrived at as under:

Particulars	30-06-2020	2018-2019
Opening Balance	24,672,934	24,738,889
Add: Addition during the year	0	0
	24,672,934	24,738,889
Less: Used during the year	159,067	65,955
Closing Balance	Taka: 24,513,867	24,672,934

13.00 STORES IN TRANSIT (IMPORT CLEARING ACCOUNT): Tk. 300,250,456

Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Rock Phosphate	299,711,195	343,878,738
Spare & Stores	539,261	0
Total Taka:	300,250,456	343,878,738

14.00 WORK-IN-PROCESS: Tk. 26,556,605

Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Demineralized Water	104,550	94,300
Sulphur Acid	11,676,000	16,734,000
30% Phosphoric Acid	3,820,000	7,060,000
48.5% Phosphoric Acid	6,870,000	24,060,000
Polythene Bag	4,086,055	3,474,933
Total Taka:	26,556,605	51,423,233

14.02 Details schedule of Work in Process are given below Annexure-5

15.00 FINISHED GOODS: Tk. 273,760,543

Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Loose TSP:		
Powder	17,445,650	1,244,750
Granular	49,671,747	49,668,824
Bagged TSP Granular	107,775,000	19,996,000
SSP:		
Bag	98,635,046	149,927,486
NPKS:		
Bag	233,100	233,100
Total Taka:	273,760,543	221,070,159

15.02 Details schedule of Finished Goods are given below Annexure-5

16.00 OTHER DEBTORS: Tk. 662,228,887

16.01 Break-up of the above amount is given below:

Particulars	Notes	30-06-2020	30-06-2019
Ctg. Port Authority	16.02	11,322,670	11,260,554
Pubali Bank Ltd. North Patenga	16.03	40,166	39,321
Monir Chemicals	16.04	6,351,740	6,351,740
TSP Cooperative	16.05	29,360	44,040
Prov. for Trade Gap	16.06	316,047,951	528,976,157
BSFIC	16.07	314,698,000	215,438,000
Chhatak Cement Co. Ltd.	16.08	9,155,000	3,465,950
TSP School	16.09	4,584,000	4,765,000
Total Taka:		662,228,887	770,340,762

16.02 CTG. Port Authority: Tk. Tk. 11,322,670

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	11,260,554	11,260,554
Add: Addition during the year	9,769,600	0
	21,030,154	11,260,554
Less: Realized during the year	9,707,484	0
Closing Balance	Taka: 11,322,670	11,260,554

16.03 Pubali Bank Limited, North Patenga: Tk. 40,166

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	39,321	89,586
Add: Addition during the year	283,762	292,648
	323,083	382,234
Less: Realized during the year	282,917	342,913
Closing Balance	Taka: 40,166	39,321

16.04 Monir Chemical: Tk. 6,351,740

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	6,351,740	6,351,740
Add: Addition during the year	0	0
	6,351,740	6,351,740
Less: Realized during the year	0	0
Closing Balance	Taka: 6,351,740	6,351,740

16.05 TSP Co-Operative: Tk. 29,360

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	44,040	0
Add: Addition during the year	392,620	44,040
	436,660	44,040
Less: Realized during the year	407,300	0
Closing Balance	Taka: 29,360	44,040



16.06 Provision for Trade Gap: Tk. 316,047,951
The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	528,976,157	209,314,156
Add: Addition during the year	2,259,758,678	1,858,842,000
	2,788,734,835	2,068,156,156
Less: Realized during the year	2,472,686,884	1,539,179,999
Closing Balance Taka:	316,047,951	528,976,157

16.07 BSFIC: Tk. 314,698,000
The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	215,438,000	210,220,000
Add: Addition during the year	137,260,000	55,350,000
	352,698,000	265,570,000
Less: Realized during the year	38,000,000	50,132,000
Closing Balance Taka:	314,698,000	215,438,000

16.08 Chattak Cement Company Limited: Tk. 9,155,000
The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	3,465,950	0
Add: Addition during the year	5,689,050	3,625,950
	9,155,000	3,625,950
Less: Realized during the year	0	160,000
Closing Balance Taka:	9,155,000	3,465,950

16.09 TSP School: Tk. 4,584,000
The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	4,765,000	0
Add: Addition during the year	4,584,000	4,765,000
	9,349,000	4,765,000
Less: Realized during the year	4,765,000	0
Closing Balance Taka:	4,584,000	4,765,000

17.00 ADVANCES, DEPOSITS AND PREPAYMENTS: Tk. 29,010,364

17.01 Break-up of the above amount is given below:

Particulars	Notes	30-06-2020	30-06-2019
A. Advances:			
Other Recoverable		1,287,768	1,471,615
Other Recoverable (Audit Objection of Other Enterprise)		96,083	96,083
Advance against Wages commission		0	337,450
Advance against Other Expenses		100,957	379,676
Advance against Bonus		12,910,580	11,224,453
Advance to Parties	17.02	6,079,935	7,485,410
Sadharan Bima Corporation		6,522,849	7,559,025
Total Taka:		26,998,171	28,554,712
B. Deposits:			
Linde Bangladesh Ltd. (Ex. BOC BD. Ltd.)		558,700	558,700
Bakhrabad Gas System Ltd.		447,695	447,695



16.06 Provision for Trade Gap: Tk. 316,047,951

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	528,976,157	209,314,156
Add: Addition during the year	2,259,758,678	1,858,842,000
	2,788,734,835	2,068,156,156
Less: Realized during the year	2,472,686,884	1,539,179,999
Closing Balance Taka:	316,047,951	528,976,157

16.07 BSFIC: Tk. 314,698,000

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	215,438,000	210,220,000
Add: Addition during the year	137,260,000	55,350,000
	352,698,000	265,570,000
Less: Realized during the year	38,000,000	50,132,000
Closing Balance Taka:	314,698,000	215,438,000

16.08 Chattak Cement Company Limited: Tk. 9,155,000

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	3,465,950	0
Add: Addition during the year	5,689,050	3,625,950
	9,155,000	3,625,950
Less: Realized during the year	0	160,000
Closing Balance Taka:	9,155,000	3,465,950

16.09 TSP School: Tk. 4,584,000

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	4,765,000	0
Add: Addition during the year	4,584,000	4,765,000
	9,349,000	4,765,000
Less: Realized during the year	4,765,000	0
Closing Balance Taka:	4,584,000	4,765,000

17.00 ADVANCES, DEPOSITS AND PREPAYMENTS: Tk. 29,010,364

17.01 Break-up of the above amount is given below:

Particulars	Notes	30-06-2020	30-06-2019
A. Advances:			
Other Recoverable		1,287,768	1,471,615
Other Recoverable (Audit Objection of Other Enterprise)		96,083	96,083
Advance against Wages commission		0	337,450
Advance against Other Expenses		100,937	379,676
Advance against Bonus		12,910,580	11,224,453
Advance to Parties	17.02	6,079,935	7,426,410
Sadharan Bima Corporation		6,522,849	7,559,025
Total Taka:		26,998,171	28,554,712
B. Deposits:			
Linde Bangladesh Ltd. (Ex. BOC BD. Ltd.)		558,700	558,700
Bakhrabad Gas System Ltd.		447,695	447,695

Particulars	Notes	30-06-2020	30-06-2019
Chittagong Port Authority		1,485	1,485
Chittagong Electric Supply Authority		181,924	181,925
General Post Office		10,100	10,100
Bangladesh T&T Board		9,700	9,700
Water Development Board		10,000	10,000
Jamuna Oil Company Ltd.		525	525
National Oxygen Ltd.		90,000	90,000
C.D.S.T		17,333	17,333
Global Information Network		10,000	10,000
Saikat Filling Station		20,000	20,000
Total Taka:		1,357,462	1,357,463
C. VAT Current A/C		654,731	1,959,411
Grand Total (A+B+C):		29,010,364	31,871,586

17.02 Advance to Parties: Tk.6, 079,935

Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Bangladesh Cable Shilpa Ltd.	116,269	0
M/s. Hellals Brothers	11,224	0
Jamuna Oil Co Ltd.	135,910	0
Meghna Petroleum Ltd.	21,868	262,284
M/s. Shahanaz Enterprise	3,404,820	0
BISF Mirpur Dhaka	480,001	559,194
Ctg. Military General Stores	12,442	(22,603)
Eastern Cables Ltd.	0	95,999
M/s. Eastern Tubes	0	156,780
M/s. Faruque & Brothers	0	101,232
Gazi Ware Ltd.	3,885	1,575,274
M/s. Harbour Trade International	0	37,440
Mahmud Enterprise	0	40,801
M/s. Irani Carpet House	0	24,797
Linde Bangladesh Limited	1,828,717	1,195,149
M/s. Mohammadia Hardware Mart	0	28,800
Padma Oil Co. Ltd.	0	699,625
Training Institute for Chemical Industries	0	611,327
Telephone Shilpo Sangstha	0	32,496
M/s. Ikon	0	40,637
National Tube Ltd.	0	1,399,223
M/s. Taj Traders	0	32,736
Usmani Glass Sheet Factory Ltd.	14,799	1,504
M/s. Wahid Brothers Steel Works	0	563,714
M/s. Sayed Kamrul Hossain (Advocate)	50,000	50,000
Total Taka:	6,079,935	7,486,410

18.00 ADVANCE INCOME TAX: Tk. 1,271,764,876

18.01 The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	1,103,787,078	965,508,850
Add: Advance paid during the year	167,977,798	138,278,228
Closing Balance Taka:	1,271,764,876	1,103,787,078

18.02 Year-wise breakup of advance income tax is given attached schedule.

19.00 SHORT TERM LOAN TO BCIC: Tk. 319,416,891

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Principal	500,000,000	500,000,000
Add: Accumulated Interest for prev. year 98-99 to up to 2006-2007	319,416,891	319,416,891
Less: Recovery 2019-20	500,000,000	0
Closing Balance Taka:	319,416,891	819,416,891

20.00 CURRENT ACCOUNT WITH PROJECTS: Tk. 35,476,526

The above balance has been arrived at as under:

Name of Enterprise	Opening Balance	Addition for the year	Adjustment for the year	Total 30-06-2020	Total 30-06-2019
Running Enterprise:					
Chittagong Chemicals Complex	0	321,148	0	321,148	0
Khamaphuli Paper Mills Ltd.	1,511,058	7,000	101,903	1,416,155	1,511,058
Usmania Glass Sheet Factory Ltd.	138,636	0	0	138,636	138,636
BCIC Head Office	38,441	0	5,750	32,691	38,441
Training Institute for Chemical Industries	2,074,357	0	343,359	1,730,998	2,074,357
GPUFP	0	340	0	340	0
Shahjalal Fertilizer Company Ltd.(Ex. NGFFL)	1,606,817	16,140	44,956	1,578,001	1,606,817
DAP Fertilizer Co. Ltd. (DAP-1)	42,011	2000		44,011	42,011
BD. Insulator and Sanitary Ware Factory Ltd.	6,289	0	0	6,289	6,289
Chhatak Cement Company Ltd.	282,394	4,050	0	286,444	282,394
Shahjalal Fertilizer Company Ltd.	20,435	0	20,435	0	20,435
Sub Total:	5,720,438	350,678	516,403	5,554,713	5,720,438
Payoff Enterprise:					
Khamaphuli Rayon and Chemicals Ltd.	6,007,033	0	0	6,007,033	6,007,033
Khulna News Print Mills Ltd.	918,715	0	0	918,716	918,715
North Bengal Paper Mills Ltd.	22,996,064	0	0	22,996,064	22,996,064
Sub Total:	29,921,812	0	0	29,921,813	29,921,812
Total Taka :	35,642,250	350,678	516,403	35,476,526	35,642,250



21.00 CASH AND BANK BALANCES: Tk. 1,128,478,901

21.01 Break-up of the above amount is given below:

Particulars	Notes	30-06-2020	30-06-2019
Cash in Hand	21.02	929	16,969
Cash at Bank:			
Current Account (Pubali Bank Ltd., North Patenga Br. Ctg.-070)		498,342	43,608
Short Term Deposit (STD)	21.03	1,127,979,631	78,480,059
Sub Total:		1,128,477,972	78,523,667
Total Taka:		1,128,478,901	78,540,637

21.02 Cash in Hand: Tk. 929

The management through the balance confirmation certificate has confirmed the above balance as on 30 June 2020

21.03 Cash at Bank Balances: Tk. 1,127,979,631

Break-up of the above amount is given below:

Name of the Bank	Account No.	2019-2020	2018-2019	Remarks
Sonali Bank Ltd., Agrabad Corp. Br. Ctg.	SND-36000328	3,663,950	314,494	Reconciled
South East Bank Ltd., Momin Road Br. Ctg.	STD-403	935,809,728	2,992,742	Reconciled
Janata Bank Ltd., Strand Road Br. Ctg.	STD-0032	32,758,959	4,062,243	Reconciled
Janata Bank Ltd., Khatungonj, Ctg.	STD-5088	828,185	4,364,077	Reconciled
BASIC Bank Ltd., Agrabad Br. Ctg.	STD-04000191	1,463,304	3,995,578	Agreed
South East Bank Ltd., Kotwali Br. Ctg.	STD-122	37,757,204	17,757,324	Reconciled
Pubali Bank Ltd., North Patenga Br. Ctg.	SND-12	43,769,267	22,531,536	Reconciled
NCC Bank Ltd., Majir-ghat Branch, Ctg.	STD-685	5,878,387	2,747,360	Reconciled
Uttara Bank Ltd., Agrabad Br. Ctg.	STD-043	4,553,782	1,346,229	Agreed
Bank Asia Ltd., SK. Mujib Road, Br. Ctg.	STD-00936000904	53,897,555	15,496,917	Reconciled
Islami Bank BD Ltd., Agrabad Br. Ctg.	STD-3600267	7,599,310	2,871,559	Reconciled
Total Taka:		1,127,979,631	78,480,059	

22.00 BCIC CURRENT ACCOUNT: Tk. 340,263

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	371,349,283	547,076
Add: Addition during the year	929,659	1,772,553,288
	372,278,942	1,773,100,364
Less: Adjustment during the year	371,938,679	1,400,523,783
Closing Balance	Taka: 340,263	371,349,283

23.00 CREDITORS FOR GOODS SUPPLIED: Tk. 6,754,567

The above balance has been arrived at as under

Particulars	30-06-2020	30-06-2019
Opening Balance	10,870,657	9,054,844
Add: Addition during the year	117,458,773	149,240,227
	128,329,430	158,295,071
Less: Adjustment during the year	121,574,863	147,424,414
Closing Balance	Taka: 6,754,567	10,870,657



23.02 Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
ACI Pharmaceuticals	56,876	51,738
ACME	33,962	46,067
Aristo Pharma	70,940	0
Amin & Brothers	0	13,971
Arian Enterprise	0	572,311
Automation Engineering	0	29,904
AZ Plastic	0	4,494
B.P Traders	0	1,517
Barzer Paint BD Ltd.	130,185	0
Beximco Ph. Ltd.	31,596	0
BISF	0	559,156
BITAC-Dhaka	0	55,721
Bhuyan Motors	13,031	0
Computer World	0	10,593
Chatak Cement Co.	0	152,000
Chittagong Military General Store	37,498	0
Eastern Tubes	0	69,825
Faruque & Brothers	222,708	370,829
Friends Corner	0	23,000
Global Enterprise	614,916	812,764
General Pharma Ltd	55,223	53,563
Jamuna Oil	0	434,997
Key On Machinery	655,720	0
KPM	0	754,920
KSTL Enterprise	0	99,800
Linde Bangladesh Limited	515,950	551,126
Maa Computer	0	9,095
Milnars Pump Ltd.	194,076	0
Munna Automobiles	13,688	0
N. Mohd. Plastic Ind Ltd.	100,599	0
New Era Autos	24,528	0
New Vision Scientific Co.	38,800	0
National Tubes Ltd.	0	1,441,995
Oponin Pharmaceuticals Ltd	49,130	0
Pacific Steel Corporation	167,711	0
Pubali Rubber Industries	31,020	18,675
Rahat Enterprise	31,213	0
REL Electronic Ltd.	294,030	0
Rifat Enterprise	8,482	30,626
Sainik Store	1,128	0
Sarker & Sons	19,292	698,262
Square Pharma	80,125	0
S.R.B. Enterprise	0	197,671
Start Hardware Store	0	11,877
Taj Traders Pvt. Ltd.	24,541	32,736
Thai Foils & Polymer Industry	3,237,600	3,717,600
Wahid Brothers Steel Works	0	43,822
Total Taka:	6,754,567	10,870,657

24.00 CREDITORS FOR EXPENSES: Tk. 278,273,593

24.01 Break-up of the above amount is given below:

Particulars	Notes	30-06-2020	30-06-2019
Liabilities for Expenses	24.02	23,145,411	29,493,557
Liabilities for Accrued Expenses	24.03	65,915,496	68,586,355
Salary and Wages Payable		3,443,824	20,199,216
Provision for Mat and Other Stores Consumption		185,768,862	186,212,523
Total Taka:		278,273,593	304,491,651

24.02 Liabilities for Expenses: Tk. 23,145,411

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	29,493,557	18,578,701
Add: Addition during the year	299,059,942	298,515,591
	328,553,499	317,094,292
Less: Adjust during the year	305,408,088	287,600,735
Closing Balance Taka:	23,145,411	29,493,557

24.03 Liabilities for Accrued Expenses: Tk. 65,915,496

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
TICI Levy	19,900,033	25,601,360
Incentive Bonus	43,068,261	42,197,793
Audit Fees	120,000	120,000
BSTI Marking Fees	2,827,202	667,202
Total Taka:	65,915,496	68,586,355

25.00 CREDITORS FOR OTHER FINANCE: Tk. 189,044,044

25.01 Break-up of the above amount is given below:

Particulars	Note	30-06-2020	30-06-2019
Liabilities for Other Finance	25.02	164,571,949	152,197,245
Customer Deposit		24,472,095	6,328,045
Total Taka:		189,044,044	158,525,290

25.02 Liabilities for Other Finance: Tk. 164,571,949

Break-up of the above amount is given below:

Particulars	30-06-2020	30-06-2019
Security Money Deposit	18,747,834	22,695,883
Suppliers Income Tax	306,336	88,845
TSPCL Gratuity Fund Trust	0	836,726
TSP College	157,263	83,000
Unpaid Salaries	3,802,054	4,103,293
WPPF	64,911	63,910
TSP PF Fund Trust	2,150,977	1,533,361
Other Project PF Fund	739,551	18,055
TSP Sramik Karmachari Union	0	3,710
TSP Welfare Fund	715,515	1,270,334
Hajj Fund	346,700	161,802
Revenue Stamp for Salary	9,470	11,670
One Day Salary for Deceased Person	6,500	6,500
TSP Co-operative	881,955	650,880

Particulars	30-06-2020	30-06-2019
TSP Mohila Club	1,040	940
TSP Colony Club	265,612	170,487
M/S NGFFL	9,443,723	9,443,724
Diploma Engineers Association	6,500	6,300
BCIC Engineers Association	10,025	8,350
VAT From Customers	1,553,524	652,497
DAP Sales	1,350,000	1,350,000
BCIC H/O Dhaka	973,400	973,400
Non-Muslim Fund	79,571	46,171
Realized Against Audit Objection	67,684,312	60,376,295
M/S Azmir Hotel	4,155	4,155
HR Realized from Final Bill	2,008,806	2,008,804
TSP Employees Club	55,488	110,123
VAT From TSP Employee	43,152	43,152
Technical Service Fee	19,550,776	17,253,024
TSP Officers Welfare Association	9,210	9,810
Liability against Export	31,925,390	26,983,562
BCIC H/O P.F. Trust	729,102	691,182
BCIC H/O HB Loan Recovery	782,948	517,300
Income Tax on Salary	166,149	0
Total :	164,571,948	152,197,245

26.00 PROVISION FOR INCOME TAX: Tk. 1,225,031,676

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	1,094,874,612	946,443,981
Add: Provision during the year (IT @32.50% on Net Profit)	130,157,064	148,430,630
	1,225,031,676	1,094,874,611
Less: Adjustment during the year	0	0
Closing Balance	Taka: 1,225,031,676	1,094,874,611

27.00 CURRENT ACCOUNT WITH PROJECTS: Tk. 7,934,858

Break-up of the above amount is given below:

Name of Enterprise	Opening Balance	Addition for the year	Adjustment for the year	Total 30-06-2020	Total 30-06-2019
Running Enterprise:					
Chittagong Urea Fertilizer Ltd.	3,284,138	54,979	9,000	3,330,117	3,284,138
Chittagong Chemical Complex	56,720	0	56,720	0	56,720
Ashugonj Fertilizer & Chemical Co. Ltd.	519,652	0	44,889	474,763	519,652
Jamuna Fertilizer Co. Ltd.	3,540,614	282,549	149,618	3,673,545	3,540,614
Polash Urea Fertilizer Factory Ltd.	414,197	43,999	412,726	45,470	414,197
Sabaialsa Fertilizer Company Ltd.	0	42,329	0	42,329	0
Urea Fertilizer Factory Ltd.	81,194	77,035	3,824	154,405	81,194
Total Taka:	7,896,515	500,891	676,777	7,720,629	7,896,515
Payoff Enterprise:					
BMI Ltd. (Ujala Match Factory)	16,283	0	0	16,283	16,283
Khulna Hird Board Mills Ltd.	143,946	0	0	143,946	143,946
Dhaka Leather Co. Ltd.	54,000	0	0	54,000	54,000
Total Taka:	8,110,744	500,891	676,777	7,934,858	8,110,744

28.00 CURRENT ACCOUNT WITH BCIC: Tk. 414,599,522

The above balance has been arrived at as under:

Particulars	30-06-2020	30-06-2019
Opening Balance	0	15,342,168
Addition during the year	3,108,115,699	0
	3,108,115,699	15,342,168
Less: Paid during the year	2,693,516,177	15,342,168
Closing Balance Taka:	414,599,522	0

29.00 TURNOVER: Tk. 2,341,122,223

Break-up of the above amount is given below:

Particulars	Notes	2019-2020	2018-2019
Gross Local Sales	29.02	2,341,122,223	2,602,473,814
Total Taka:		2,341,122,223	2,602,473,814

29.02 Gross Sale: Tk. 2,341,122,223

Break-up of the above amount is given below:

Particulars	2019-2020			Total 2018-2019
	Quantity	Rate	Total	
Sale of TSP	98,728.90	20,000	1,974,578,000	2,135,429,000
Sale of Sulphuric Acid	5,331.65	16,100	85,839,567	142,177,714
	210	14,000	2,940,000	0
Sale of NPKS	0	0	0	36,000
Sale of Gypsum	63,439	3,000	190,308,000	217,800,444
	1,649	3,450	5,689,050	0
Sale of Lump Sulphur	656	50,000	30,467,250	29,192,000
Recovery of SSP	0	0	51,300,356	77,838,656
Total Taka:			2,341,122,223	2,602,473,814

29.03 Trade Gap: Tk. 1,685,275,154

Break-up of the above amount is given below:

Total Production (M.T)	Cost per M.T (Tk.)	Selling Price Per M.T (Tk.)	Trade Gap Per M.T (Tk.)	Trade Gap (Tk.)
Total Production (M.T) 103,964	36,210.00	20,000	16,210.00	1,685,275,154
				1,685,275,154
Received from Government against Trade Gap for the year 2019-2020				
a) Cheque No-3802462 dated-07-07-2019	0	0	0	520,805,328
b) Cheque No-3802472 dated-15-01-2020	0	0	0	520,143,674
c) MR No-15622 dated-20-05-2020	0	0	0	567,390,079
d) MR No-15785 dated-30-06-2020	0	0	0	534,036,787
Total Amount:	0	0	0	2,142,375,868
Dues: (Other Debtors, Note-16.00)	0	0	0	316,047,951
Total Trade Gape:	0	0	0	2,458,423,819

30.00 MISCELLANEOUS INCOME: Tk. 206,747,303

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Sales of Scrape & Wastage	0	7,295,764
Sales of Water	12,020	13,620
Sales of Various Forms	268,765	617,750
Enlistment and Renewal Fees	1,013,300	34,000
Fine, Compensation and Forfeiture	1,278,299	2,107,602
Interest on Bank Deposit	183,501,956	112,877,678
Interest Income on HB & MC Loan	2,892,466	1,572,883
Transport Charge Recovery	212,690	278,215
Income from Berthing Charge	9,769,600	0
Rent Collection	564,608	227,488
Dividend from Miracle Industries	1,197,240	2,217,110
Other Income	1,452,359	289,717
Income from TSP School	4,584,000	4,765,000
Total Taka:	206,747,303	132,296,827

31.00 GENERAL AND ADMINISTRATIVE EXPENSES: Tk. 95,058,385

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Advertisement	783,744	882,963
Audit Fee & Audit Expenses	144,500	171,300
Club Expenses	490,100	449,154
Contract Labor	10,500,341	18,099,094
Ceremonial Expenses	257,042	280,722
Canteen & Compensatory Diet	1,806,383	1,806,455
Board Meeting Expenses	1,269,798	1,025,560
Donation & Subscriptions	5,635	37,180
Depreciation	8,629,827	7,244,810
Entertainment	606,375	512,281
Fire Fighting Expenses	47,910	73,552
Gardening & Plantation Expenses	44,386	0
Games, Sports & Recreations	455,848	340,000
Insurance Premium	502,751	604,081
Lighting and Electricity	4,199,840	2,606,396
Legal & Professional Fees	562,643	983,318
Liveries and Uniforms	1,640,850	978,436
Medical Expenses	2,373,709	1,275,730
News Paper & Magazine	94,842	90,024
Other Office Expenses	693,226	239,303
Printing and Stationery	1,074,019	669,734
Postage & Telegram	158,383	113,494
Prize award & Honorarium	913,500	916,760
Picnic Expenses	928,250	768,900
Repair & Maintenance (General)	32,867	734,104
Repair & Maintenance-Office Building	7,727,871	14,450,035
Rent, Rates and Taxes	9,475,658	4,398,627
Sanitation Expenses	987,180	628,030
Scholarship & Grants	105,000	268,280
TA/DA Expenses	880,340	1,647,024

Particulars	2019-2020	2018-2019
Telephone Expenses	374,622	340,218
Training Expenses	287,211	254,641
Vehicle Running Expenses	895,440	785,453
Vehicle Hiring Expenses	10,146,395	11,193,506
Vehicle Repairs & Maintenance	1,092,575	570,006
Vehicle Taxes	418,602	420,619
Watch and Ward Expenses	8,346,669	7,269,820
Water Charges	35,458	211,004
Welfare Expenses	377,172	472,452
Crockeries & Cutleries	50,844	7,929
Death Compensation	1,001,592	1,056,496
Gas Consumption	873,328	682,180
TICI Levy	12,910,000	30,000,000
Guest House Expenses	28,554	71,437
Computer Repair & Maintenance Expenses	25,812	125,950
School Expenses	801,294	584,743
Compensation	0	156,500
Total Taka:	95,058,385	116,498,301

32.00 SELLING & DISTRIBUTION EXPENSES: Tk. 2,674,218

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Loading, Clearing & Forwarding	22,310	0
Publicity and Advertisement	135,000	215,000
Sales Promotion Expenses	25,000	0
Entertainment Expenses	45,000	30,000
Printing & Stationery	411,477	341,763
TA/DA Expenses	250,734	475,000
Club Expenses	298,371	430,000
Ceremonial Expenses	50,000	40,000
Cant. & Compensatory Diet	107,000	105,000
Liveries & Uniforms	301,000	293,116
Medical Expenses	162,326	148,375
Repair & Maintenance(Computer)	12,000	60,000
Games, Sports & Recreation	202,000	195,000
Contract Labor	652,000	650,000
Total Taka:	2,674,218	2,983,254

33.00 RAW MATERIALS CONSUMED: Tk. 2,581,619,693

Break-up of the above amount is given below:

Particulars	Qty.(M.T.)	2019-2020	Qty. (M.T.)	2018-2019
Sulphur	16,734	190,090,832	19,126	310,915,620
Rock Phosphate	103,585	1,313,572,779	106,851	1,246,894,929
Imported CPA	31,673	1,026,655,726	24,738	878,270,686
SSP	3,241	51,300,356	2,684	77,838,656
Total Taka:		2,581,619,693		2,513,919,890

34.00 CHEMICAL CONSUMED: Tk. 2,742,708

Break-up of the above amount is given below:

Particulars	Qty.(Kg.)	2019-2020	Qty. (Kg.)	2018-2019
Aluminium Sulphate	34,500	919,405	41,350	946,630
Tri-Sodium Phosphate	360	34,404	495	37,710
Caustic Soda	32,668	1,788,899	47,258	2,310,731
Total Taka:		2,742,708	0	3,295,071

35.00 PACKING MATERIALS CONSUMED: Tk. 53,009,457

Break-up of the above amount is given below:

Particulars	Qty.(M.T.)	2019-2020	Qty. (M.T.)	2018-2019
Sewing Thread		350,340		245,763
Sewing Needle		19,377		11,592
Jute Twine		31,466		22,369
Polythene Pellets	112,208	17,594,214	102,245	14,448,830
Ploy Propylene Bag	2,065,317	32,962,460	1,997,525	29,107,345
VAT on Polythene Bag		2,051,600		2,711,175
Total Taka:		53,009,457		46,547,074

36.00 SPARE AND ACCESSORIES CONSUMED: Tk. 32,941,758

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Water Treatment Plant	12,869,585	31,015,700
Sulphuric Acid Plant-II	2,308,540	2,647,065
Phosphoric Acid Plant-II	5,312,247	5,438,633
Granulation Plant	1,198,679	1,359,596
TSP Plant	550,807	357,415
Workshop-Mechanical	234,800	40,455
Workshop-Electrical	914,934	312,547
Conveyor Belt	5,994,030	464,013
Instrument Workshop	629,421	7,001,844
Shoval Loader-R & M	1,539,726	120,639
Jetty & Unloading	558,915	816,845
Colony (Electrical Works)	690,000	0
Garage	990	0
Polythene Plant	139,084	0
G.T.G	0	2,490,658
Total Taka:	32,941,758	52,065,410

37.00 STORE CONSUMED: Tk. 31,427,116

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Water Treatment Plant	188,522	702,386
Sulphuric Acid Plant II	2,570,576	3,471,688
Phosphoric Acid Plant-II	2,697,363	4,442,328
Granulation Plant	1,997,677	2,534,725
Polythene Plant	35,798	50,616
TSP Plant	2,646,073	4,272,502
Workshop-Mechanical-I	2,448,630	718,672
Workshop-Mechanical-II	6,192,692	1,916,635
Workshop-Electrical	0	69,324

Particulars	2019-2020	2018-2019
Conveyor Belt	507,536	490,472
Instrument Workshop	114,122	111,921
S. L. Garage	6,143,074	5,591,663
Office (Colony)	551,012	163,363
GTG Plant	107	219,245
Jetty	3,381,768	1,849,889
Laboratory	818,945	52,566
Vehicles	61,017	13,010
Ball Mill	1,072,205	274,537
Total Taka:	31,427,116	26,945,541

38.00 REPAIRS AND MAINTAINANCE: Tk. 16,873,174

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Water Treatment Plant	1,880,765	2,601,448
Sulphuric Acid Plant- II	2,600,022	3,412,172
Phosphoric Acid Plant - II	7,897,943	6,979,423
Granulation Plant	865,616	2,400,981
Polythene Plant	354,337	309,070
TSP Plant	734,538	2,066,150
Shovel Loader Running and Maintenance	46,166	421,460
Jetty Repairers	575,000	6,503,811
M-2 Plant	1,127,208	751,441
Workshop (Mech)	18,345	0
Workshop (Elect)	276,100	0
Conveyor Belt	23,985	0
Crane Hire	473,149	291,760
Total Taka:	16,873,174	25,737,716

39.00 OTHER FACTORY OVERHEAD (VARIABLE): Tk. 44,260,651

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Contract Labor	18,468,192	16,733,956
Improved Diet	5,804,730	5,146,140
Insertion of TSP Bag	413,220	276,951
Carriage Inward	31,360	71,315
Water Charges	10,047,071	10,185,394
Chemicals	294,321	43,152
Bagging and Stuckings	4,209,798	276,084
Store Handling	2,922,131	3,348,876
Re-bagging Expenses	12,768	0
Indirect Materials (Catalyst)	2,054,322	2,292,904
Cost of Lump Sulphur Production	0	1,632
Caustic for F.T.P Plant	2,738	1,800,000
Other Welfare Expenses	0	43,587
Total Taka:	44,260,651	40,219,991

40.00 OTHER FACTORY OVERHEAD (FIXED): Tk. 62,023,324

Break-up of the above amount is given below:

Particulars	2019-2020	2018-2019
Repair and Maintenance of Factory Building	15,142,437	16,048,222
Liveries and Uniforms	4,706,000	3,209,401
BSTI Marking Fees	2,160,000	2,004,000
Medical Expenses	1,692,668	1,495,060
Death Compensation	3,895,000	869,680
TA/DA Expenses	873,109	946,707
Printing & Stationery	622,955	683,524
Advertisement	551,660	595,970
Club Expenses	480,000	470,000
Entertainment	360,718	351,812
Games, Sports & Recreation	320,000	415,000
Prize Award & Honorarium	495,000	706,300
Repairs and Maintenance of Computer	22,777	80,000
Rent, Rates & Taxes	7,000,000	6,500,000
Sanitation Expenses	1,140,000	700,000
Scholarship & Grants	80,000	250,000
Training Expenses	210,000	110,000
Vehicle Running Expenses	800,000	700,000
Vehicle Hiring Expenses	6,500,000	6,300,496
Vehicle Repair & Maintenance	0	368,092
Watch & Ward Expenses	14,851,000	14,800,000
Ceremonial Expenses	120,000	70,000
Fire -Fighting Expenses	0	100,000
Total Taka:	62,023,324	57,774,264

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

SCHEDULE OF INCOME TAX
FOR THE YEAR ENDED 30 JUNE 2020

Accounting Year	Assessment Year	Profit (Tk.)	Provision for Tax (Tk.)	Advance income tax		Total Tk.	Tax demand by Tax Authority (Tk.)	Remarks
				Tax at Source	Paid in cash (Tk.)			
1	2	3	4	5	6	7	8	9
Balance (1999 to 2008-09 & 2010-2012 Assessment Settled)						106,420,443		
2009-2010	2010-2011	(460,545,712)	0	47,817,963	0	47,817,963	50,881,175	Reference Case at High court Division. Income Tax reference application No:401/2013.
2012-2013	2013-2014	352,869,335	132,326,001	117,400,390	16,145,137	133,545,527	169,581,290	Waiting for Tribunal order
2013-2014	2014-2015	417,485,938	146,120,078	135,129,976	6,990,102	146,120,078	0	Applied for Assessment Certified Copy
2014-2015	2015-2016	457,007,374	159,952,581	134,419,796	25,532,785	159,952,581	0	Applied for Assessment Certified Copy
2015-2016	2016-2017	443,939,628	155,378,870	130,000,672	0	130,000,672	0	Applied for Assessment Certified Copy
2016-2017	2017-2018	490,006,646	171,502,326	125,693,648	0	123,693,648	0	Income tax return submitted but assessment order not yet received.
2017-2018	2018-2019	517,611,786	181,164,125	117,957,939	0	117,957,939	0	Income tax return submitted but assessment order not yet received.
2018-2019	2019-2020	424,087,513	148,430,630	138,278,228	10,152,402	148,430,630	0	Income tax return submitted but assessment order not yet received.
2019-2020	2020-2021	400,483,274	130,157,064	157,825,396	0	157,825,396	0	Accounts not yet Finalized.
	Totals:	3,042,945,783	1,225,031,675	1,106,524,007	58,820,426	1,271,764,876		



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

 STATEMENT OF YEAR-WISE AIT PAYMENT, PROVISION FOR IT, SHORT PROVISION FOR IT & STATUS OF IT
 AS PER BCIC LETTER NO. AC/TAX-203.01/01-15/41 DATED:29.08.2016

Accounting Year	Assessment Year	Provision Made	Tax assessed Tax Authority	Tax paid in advance (AIT)	Short Provision (3-4)	Receivable from Tax Authority	Claimed by Tax Authority	Net Receivable from Tax Authority (7-8)	Remarks
1	2	3	4	5	6	7	8	9	
1999-2000	2000-2001	0	(895,080)	0	895,080	895,080	0	0	
2000-2001	2001-2002	0	(9,896,223)	0	9,896,223	9,896,223	0	0	
2001-2002	2002-2003	49,056,525	71,769,393	46,180,528	(22,712,868)	0	25,588,865	0	
2002-2003	2003-2004	0	8,788,239	0	(8,788,239)	0	8,788,239	0	
2003-2004	2004-2005	50,570,704	59,540,854	58,438,100	(8,970,150)	0	1,102,754	0	
2004-2005	2005-2006	67,880,635	57,881,249	57,711,639	9,999,386	0	169,610	0	
2005-2006	2006-2007	43,107,746	78,556,584	73,556,584	(35,448,838)	0	0	0	
2006-2007	2007-2008	27,017,195	32,262,495	32,262,495	(5,245,300)	0	0	0	
2007-2008	2008-2009	0	2,417,063	0	(2,417,063)	0	2,417,063	0	
2008-2009	2009-2010	166,261,008	199,291,976	165,261,008	(33,030,968)	0	33,030,968	0	Adjusted to Ass. year 2016-2017 Tk. 25,378,198, adjusted to Ass. Year 2017-2018 Tk. 30,953,089 (110,395,352- 85,853,979) adjusted to Ass. Year 2017-2018
2010-2011	2011-2012	11,832,564	15,340,136	71,671,423	(3,507,572)	0	0	0	
2011-2012	2012-2013	7,412,382	5,467,853	115,863,205	1,944,529	87,747,559	0	0	
	Total:	423,138,759	520,524,539	626,944,982	(97,385,780)	98,538,862	71,097,499	27,441,363	

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

SCHEDULE OF FIXED ASSETS

AS ON 30 JUNE 2020

Sl. No.	Particulars	VALUE AT COST				DEPRECIATION				Written Down Value	
		Opening Balance	Additions for the year	Adjustment for the year	Total Cost	Opening Balance	Rate %	For the year	Adjustment		Accumulated
1	Land & Land Development	54,585,342	0	0	54,585,342	0	0	0	0	0	54,585,342
2	Building and Other Construct.	349,916,958	0	0	349,916,958	269,965,442	5%	8,975,491	0	278,940,933	70,976,025
3	Plant and Machinery	1,064,539,685	8,741,848	0	1,093,281,533	695,210,303	10%	50,103,864	0	745,314,167	347,967,366
4	Vehicles & Locomotives	30,157,152	0	0	30,157,152	21,412,344	20%	2,577,200	0	23,989,544	6,167,608
5	Office Equipment	14,505,532	1,126,690	0	15,632,222	9,812,906	15%	1,090,219	0	10,903,125	4,729,097
6	Factory Equipment	33,787,330	8275,891	0	42,063,221	29,327,611	15%	1,114,291	0	30,441,902	11,621,319
7	Furniture and Fixture	6,583,772	2,804,740	0	9,388,512	5,727,759	15%	707,101	0	6,434,860	2,953,652
8	Others	8,014,520	0	0	8,014,520	7,287,373	15%	163,647	0	7,451,020	563,500
	Total Taka:	1,582,090,291	20,949,169	0	1,603,039,460	1,038,743,738		64,731,833	0	1,103,475,571	499,563,890
	Previous Year Taka	1,489,753,956	101,336,335	0	1,582,090,291	1,001,234,491		37,599,248	0	1,038,743,741	543,346,556

Annexure-1



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF BUDGET VARIANCE
FOR THE YEAR ENDED 30 JUNE 2020

Particulars	Budget (Tk.)	Actual (Tk.)	Variance
Production (Metric Ton):			
TSP	100,000	103,964	3,964
Cost of Production (Figures in Lac.):			
Gross Sales Revenue	45,895.72	40,263.97	(5,631.75)
Less: Communication & VAT	261.62	162.12	99.50
Net Sales Revenue	45,634.10	40,101.85	(5,532.25)
Less: Cost of Goods Sold	37,049.84	33,516.47	3,533.37
Gross Profit	8,584.26	6,585.38	(1,998.88)
Less: Other Operating Expenses:			
Salary & Allowance (Admin)	2,040.55	1,406.90	633.65
Salary & Allowance (Sales)	233.21	158.78	74.43
General Admin Overhead	1,048.78	864.28	184.50
Selling and Distribution Expenses	80.46	26.74	53.72
Head Office Management Expenses	1,868.80	1,868.80	0
Research & Development Expenses	15	0	15.00
Administrative Deprecation	65	86.3	(21.30)
Sub-Total:	5,351.80	4,411.80	940.00
Operating Profit	3,232.46	2,173.58	(1,058.88)
Add: Miscellaneous Income	1,383.82	2,067.36	683.54
Less: Financial Expenses	15	14.21	0.79
Total Profit:	4,601.28	4,226.73	(374.56)

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF COST OF GOODS SOLD BUDGET VARIANCE
FOR THE YEAR ENDED 30 JUNE 2020

Particulars	Budget (Tk.)	Actual (Tk.)	Variance
Variable Cost:			
Raw Material Consumed	27,051.88	25,816.20	1,235.68
Chemical Consumed	34.87	27.43	7.44
Packing Material Consumed	560.22	530.09	30.13
	27,646.97	26,373.72	1,273.25
Factory Overhead (Variable):			
Gas (Used for Fuel)	82.44	116.63	(34.19)
Electricity (PDB)	1,547.09	1,433.68	113.41
Spare, Accessories & Stores Consumed	500.00	329.42	170.58
Overhauling Expenses	800.00	224.19	575.81
Store Consumed & Maintenance	300.00	314.27	(14.27)
Repair & Maintenance	400.00	168.73	231.27
Other Variable Overhead	559.60	442.61	116.99
Total Factory Overhead:	4,189.13	3,029.52	1,159.61
Total Variable Cost:	31,836.10	29,403.24	2,432.86
Fixed Cost:			
Direct Factory Salary & Wages	2,448.66	2,487.72	(39.06)
Fixed Factory Overhead:			
Indirect Salary and Wages	1,107.73	646.91	460.82
Factory Insurance	80.00	75.59	4.41
Factory Depreciation	801.35	561.02	240.33
Other Factory Overhead	776.00	620.23	155.77
Total Fixed Factory Overhead:	2,765.08	1,903.75	861.33
Total Fixed Cost:	5,213.74	4,391.47	822.27
Total Manufacturing Cost:	37,049.84	33,794.71	3,255.13
Add: Opening Work-in-Process	514.23	514.23	0
Total Goods in Process:	37,564.07	34,308.94	3,255.13
Less: Closing Work-in-Process	514.23	265.57	248.66
Cost of goods Manufactured:	37,049.84	34,043.38	3,006.46
Add: Opening Stock of Finished Goods	2,224.43	2,210.70	13.73
Total Cost of Goods Available:	39,274.27	36,254.08	3,020.19
Less: Closing Stock of Finished Goods	2,224.43	2,737.61	(513.18)
Cost of Goods Sold:	37,049.84	33,516.47	3,533.37

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
STATEMENT OF WORK IN PROCESS AND FINISHED GOODS
FOR THE YEAR ENDED 30 JUNE 2020

Items	Unit	Opening Stock as on July 01, 2019			Cumulative (Quantity)			Invent. Excess	Closing Stock as on June 30, 2020		
		Quantity	Price (Tk.)	Total Amount (Tk.)	Production	Sales	Consumption		Quantity	Price (Tk.)	Total Amount (Tk.)
Work-in-Process:											
1) D.M. Water	M.T.	230.00	410	94,300	77,055	0	77,030	0	255.00	410	104,550
2) S. Acid	M.T.	2,789.00	6,000	16,734,000	47,468	5,532	42,779	0	1,945.99	6,000	11,676,000
3) 30% P. Acid	M.T.	353.00	20,000	7,060,000	50,989	0	51,151	0	191.00	20,000	3,820,000
4) 48.5% P. Acid	M.T.	802.00	30,000	24,060,000	30,090	0	30,663	0	229.00	30,000	6,870,000
5) Polythene Bag(p)	No.	8,500.00	0	0	0	0	0	0	8,500.00	0	0
6) Polythene Bag	No.	300,860.00	12	3,474,933	2,117,500	0	2,064,589	0	353,771.00	12	4,086,055
Total Work-in-Process:		313,534.00	56,422	51,423,233	2,323,102	5,532	2,266,212	0	364,891.99	56,422	26,556,605
Finished Goods:											
1) LOOSE TSP											
a) Powder	M.T.	65.00	19,150	1,244,750	103,964	0	103,118	0	911.00	19,150	17,445,650
b) Granular	M.T.	2,549.08	19,485	49,668,824	103,118	0	103,118	0	2,549.23	19,485	49,671,747
c) Bagged TSP Granular	M.T.	999.80	20,000	19,996,000	103,118	98,729	0	0	5,388.75	20,000	107,775,000
Total TSP:		3,613.88	58,635	70,909,574	310,200	98,729	206,236	0	8,848.98	58,635	174,892,397
SSP:											
a) Bagged	M.T.	9,470.50	15,831	149,927,486	0	3,240	0	0	6,230.50	15,831	98,635,046
Total SSP:		9,470.50	15,831	149,927,486	0	3,240	0	0	6,230.50	15,831	98,635,046
NPKS:											
a) Bagged		12.95	18,000	233,100	0	0	0	0	12.95	18,000	233,100
Total NPKS:		12.95	18,000	233,100	0	0	0	0	12.95	18,000	233,100
Total TSP & SSP:		13,097.33	13,097	221,070,159	310,200	101,969	206,236	0	15,092.43	92,466	273,760,543

Annexure-5



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SALES SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2020

Name of Products	Sub-code	This Month (Gross)			Cumulative (July 2019 to June 2020)	
		Quantity (MT)	Rate/MT (Tk.)	Amount (Tk.)	Quantity (MT.)	Amount (Tk.)
T.S.P	201101	10,317.00	20,000	206,340,000	98,728.90	1,974,578,000.00
Sub-Total T.S.P:	201101	10,317.00	20,000	206,340,000	98,728.90	1,974,578,000
S. Acid:						
S. Acid	201103	587.89	16,100	9,465,029	5,331.65	85,839,567
VAT, Exempted	201103	0	14,000	0	210.00	2,940,000
Less 15% VAT on net Sales of S. Acid	201103	587.90	2,100	1,234,580	5,331.65	11,196,467
Gypsum:						
Net Sales of S. Acid:		441.41	28,000	8,230,530	5,541.65	77,583,100
Gypsum	201105	3,622.00	3,000	10,866,000	63,436.00	190,308,000
VAT, Exempted	201105	156.00	3,450	538,200	1,649.00	5,689,050
Less 15% VAT on Net Sales	207105	156.00	450	70,200	1,649.00	742,050
Net Sales of Gypsum:		3,778.00		11,334,000	63,436.00	195,255,000
Lump Sulphur:						
	201106		50,000		656.50	32,765,000
Less: Tec. Service Fee	134218		3,500		656.50	2,297,750
Less 15% VAT on net Sales of D.R.S.	207106		6,522		656.50	4,273,864
Net Sales of Lump Sulphur:			39,978		656.50	26,193,386
Net Sales Revenue:				225,904,530		2,273,609,486



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED, PATENGA, CHITTAGONG.
BREAKUP OF COST OF PRODUCTION OF TSP FROM JULY 2019 TO JUNE 2020
Average Cost of TSP Production

Sl. No	Elements of Cost	Unit	BUDGET			ACTUAL			Total Cost (Lac Tk.)	Raw Material Price (Tk.)	Raw Material Quantity	Usage Ratio	Cost Per M.T. (Tk.)	Total Cost (Lac Tk.)	Cost Per MT (Tk.)
			Usage Ratio	Raw Material Quantity	Raw Material Price (Tk.)	Raw Material Price (Tk.)	Raw Material Price (Tk.)	Raw Material Price (Tk.)							
	PRODUCTION:	M.T.	300.000								103964				
A. VARIABLE COST:															
i)	Raw materials	M.T.	0.115	15501	11348.94523	1759.2	1759.2	1759.2	0.1422303	14,786.831	11359.839	1679.7692	1615.7123		
	Rock Sulphur	M.T.	0.94	107452	12,970.48	1,9937.04	1,9937.04	1,9937.04	1.00600489	10,4681.86	12,081.09	13,274.80383	12,768.65		
	Impured C.P.A.	M.T.	0.355	30,000.00	10,019.94	10,019.94	10,019.94	10,019.94	0.30465534	31,673.00	32,414.23	10,266.56	9,875.11		
	SSP	M.T.	0.04	4000	29,238.85	1,168.754	1,168.75	1,168.75	0.031169443	3240.5	15,831.20	513.01	493.45		
	Sub Totals:					26884.929	26,884.93					25,734.13406	24,752.93		
ii)	Chemicals:														
	Caustic soda	K.G.	0.65	46995	48,803.06416	22,935	22,935	22,935	0.30622986	31836.753	54,763.071	17,436.783	16,770.02		
	Alum	K.G.	0.5	47,495.00	22,976.7469	10,88	10,88	10,88	0.324383142	33,724.17	26,566.66667	8,993.11743	8,650.21720		
	Other Chemicals					0.56	0.56	0.56				0.34	0.327036282		
	Sub Totals:					34,375	34,375					26,767.89508	25,742.7317		
iii)	Packing Materials														
	Polypropylene bag	NO.	20.02	2,002,000.00	14,569,900.7	291.69	291.69	291.69	20.01	2,080,319.64	16,002,332.51	332,899,066.51	320,306,673.5		
	Polyethylene bag	NO.	20.02	2,002,000.00	13,282,712.8	265.92	265.92	265.92	20.01	2,080,319.64	11,420,824.02	237,589,657.6	228,530,700.6		
	Other packing materials					0	0	0				4.64	4,463,083.375		
	Sub Totals:					584.48	584.48					575,179,337	553,200,457.5		
iv)	Power (PDG)	KWH	350	16000000	8.74	1398.4	1398.4	1398.4	143.0033411	14,467,199.35	8,935,926.203	1,328,521,902	1,277,867,302		
v)	Gas	NM3	25	3,000,000.00	2.71	81.3	81.3	81.3	24,355,871.58	2,532,133.81	4,557,011,516	115,389,629.4	110,99		
vi)	Repairs & Maintenance					0	0	0				0	925,915,059	890,611,227.8	
vii)	Factory overhead					0	0	0				0	368,237,287	354.20	
	Total Variable Cost					31,303,914	31,303,914					29,074,095,665	27,965,541,939		
B. FIXED COST															
i)	Salary, wages & allow.					0	0	0				0	4508,8822	4336,9649	
ii)	Depreciation					0	0	0				0	637,482,816	613.18	
iii)	Financial overhead					0	0	0				0	14.33	13,783,617.41	
iv)	Factory overhead					0	0	0				0	671,531,652.7	645,927,102.4	
v)	Administrative overhead					0	0	0				0	2793,168764	2686,669197	
vi)	Selling & dist. overhead					0	0	0				0	7,449,246.15	7.17	
C.	Total Fixed Cost					0	0	0				0	8632,84493.4	8303,686789	
D.	Total Cost (A+B)					43048,964	43,048,964						37706,941	36,269,23	
E.	Selling price					20,000.00	20,000.00								



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED, PATENGA, CHITTAGONG.
BREAKUP OF COST OF PRODUCTION OF TSP FROM JULY 2019 TO JUNE 2020.
TSP PRODUCTION BY OWN PHOSPHORIC ACID

Sl. No.	Elements of Cost	Unit	Budget				Actual				Cost Per MT. (Tk.)		
			Usage Ratio	Raw Material Quantity	Raw Material Price (Tk.)	Total Cost (Lac Tk.)	Usage Ratio	Raw Material Quantity	Raw Material Price (Tk.)	Total Cost (Lac Tk.)			
A.	PRODUCTION	M.T.	50000										
	VARIABLE COST												
i)	Raw materials												
	Rock Sulphur	M.T.	0.31	15,301.00	11,348.95	1,759.20	3,518.40	0.3027793	14,786.83	11,359.84	1,679.76	3,439.52	
	Rock phosphate (72% BPL)	M.T.	1.6	80,002.00	12,970.39	10,376.58	20,753.15	1.5450638	75,456.28	12,681.09	9,568.68	19,593.10	
	Imported CPA	M.T.	0	0	0	0	0	0	0	0	0	0	
	SSP	M.T.	0	0	0	0	0	0	0	0	0	0	
	Sub total				12,135.78		24,271.55				11,248.44	23,032.62	
ii)	Chemical												
	Caustic soda	K.G.	0.8	39,995.00	48,806.00	19.52	39.04	0.5443648	26,585.14	54,763.07	14,558.84	29,811.087	
	Alum	K.G.	0.55	27,495.00	22,913,256.96	6.3	12.6	0.3792242	18,520.17	26,666.67	4,938.129	10,112.646	
	Other chemicals			0	0	0.37	0.74	0	0	0	0.1597147	0.3270363	
	Sub total					26.19	52.38				19,657.268	40,250.77	
iii)	Packing materials												
	Poly propylene bag	N.O.	20.02	1,001,000.00	14,569,930.07	145.845	291.69	20.01	977,228.37	16,003,333	356,379.93	320,206.67	
	Polythene bag	N.O.	20.02	1,001,000.00	13,282,717.28	132.96	265.92	20.01	977,228.37	11,420,825	111,607.54	228,530.7	
	Other packing materials			0	0	2.14	4.28				2,179.636	4,463.0834	
	Sub total					280.945	561.89				270,166.51	553,209.46	
iv)	Power (PDB)	KWH	210	10,300,000.00	8.74	917.7	1,835.40	191.30892	9,342,953.81	8,935,926.2	834,879.46	1,709.52	
v)	Gas	NM3	30	1,500,000.00	2.71	40.65	81.3	24.35871	1,189,467.69	4,557,011.5	54,204.18	110,989.99	
vi)	Repairs & Maintenance			0	0	954.08	1,908.16	0	0	0	434,947.81	890.60	
vii)	Factory overhead			0	0	206.135	412.27	0	0	0	172,979.96	354,197.35	
	Total variable cost (A)				14,561.48	29,122.95					13,035.28	26,691.38	
B.	FIXED COST												
i)	Salary, wages & allow.			0	0	3,600.80	7,201.60	0	0	0	2,118.04	4,336.97	
ii)	Depreciation			0	0	452.985	905.97	0	0	0	299,457.04	613,166.56	
iii)	Interest & financial exp.			0	0	7.5	15	0	0	0	6,731,505.2	13,783,617	
iv)	Factory overhead			0	0	479,915	959,83	0	0	0	315,451.42	645,927.1	
v)	Administrative overhead			0	0	1279,855	2,559.71	0	0	0	3,499,608	7,175,388.6	
vi)	Selling & dist. overhead			0	0	40.47	80.94	0	0	0	4,085.27	8,303.70	
	Total fixed cost (B)				5,861.53	11,723.05					17,090.55	34,995.08	
D.	Total cost (A+B)				20,423.00	40,846.00					30,125.83	61,686.46	
E.	Selling price per MT.				20,000.00						20,000.00		

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED, PATENGA, CHITTAGONG.
BREAKUP OF COST OF PRODUCTION OF TSP FROM JULY 2019 TO JUNE 2020.
TSP PRODUCTION BY IMPORTED PHOSPHORIC ACID

Sl. No	Elements of Cost	Unit	Budget			Actual						
			Usage Ratio	Raw Material Quantity	Raw Material Price (Tk.)	Total Cost (Lac Tk.)	Cost Per M.T. (Tk.)	Usage Ratio	Raw Material Quantity	Raw Material Price (Tk.)	Total Cost (Lac Tk.)	Cost Per M.T. (Tk.)
	PRODUCTION	M.T.	50000									
A.	VARIABLE COST											
i)	Raw materials											
	Rock sulphur	M.T.	0	0	0	0.00	0	0	0.00	0.00	0.00	0.00
	Rock phosphate (75% BPL)	M.T.	0.549	27,450.00	12,970.73	3,560.47	7,120.93	0.53015	29,225.58	12,681.09	3,706.12	6,722.88
	Imported CPA	M.T.	0.6	30000	33399.78333	10019.935	20039.87	0.574546	31673	32414.233	10266.56	18,623.469
	SSP	M.T.	0	0	0	0.00	0	0	0	0	0.00	0.00
	Sub Total:					13580.4	27160.8				13972.683	25346.351
ii)	Chemicals:											
	Caustic soda	K.G.	0.14	7,000.00	48,7857429	3,415	6.83	0.0952638	5,231.61	54,763071	2,8759427	5,2169403
	Alum	K.G.	0.4	20000	22.9	4.58	9.16	0.2757984	15203.9955	26,666667	4,0543988	7,3546516
	Other chems.					0.19	0.38				0.1802853	0.3270363
	Sub total					8.185	16.37				7,1106288	12,898628
iii)	Packing materials											
	Poly propylene bag	NO.	20.02	1,001,000.00	14,5699007	145,845	291.69	20.01	1,103,091.27	16,002333	176,52033	320,20667
	Polythene bag	NO.	20.02	1001000	13,28271728	132,96	265.92	20.01	1103091.27	11,420825	125,98232	238,5307
	Other packing materials					24.73	49.46				2,460364	4,4630834
	Sub Total:					363.535	607.07				304,96282	553,20046
iv)	Power (PDB)	KWH	110	5,500,000.00	8.74	480.7	961.4	100.20944	5,524,245.54	8,9359262	493,6425	895,46412
v)	Gas	NM3	30	1500000	2.71	40.65	81.30	24.355871	1342666.12	4,5570115	61,18545	110,99
vi)	Repairs & Maintenance					954.08	1908.16				490,96725	890,61123
vii)	Factory overhead					206.14	412.27				195.26	354.26
	Total variable cost					15573.685	31147.37				15525.81	28163.713
B.	FIXED COST											
i)	Salary, wages & all ow					0	3600.8	7201.6	0	0	2,390,8387	4316,9649
ii)	Depreciation					0	452.985	905.97	0	0	338,02384	613,17656
iii)	Financial overhead					0	7.5	15.00	0	0	7,5964948	13,783617
iv)	Factory overhead					0	479.915	959.83	0	0	356,08023	645.93
v)	Administrative overhead					0	1301.855	2603.71	0	0	1481,0801	2686,6692
vi)	Selling & Dist. Overhead					40.47	80.94				3.95	7.17
	Total Fixed Cost:					5,883.53	11,767.05				4,577.57	8,303.69
C.	Total Cost (A+B):					21457.21	42,914.42				20103.383	36,467.40
D.	Selling price						20,000					20,000



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF HOUSE BUILDING LOAN (OFFICER)
BALANCE AS AT JUNE 30, 2020

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan paid during the year	Loan recovery this year	Annexure-2-A	
							Balance as at June 30, 2020	
1	Md. Nur Nabi	1608	A.O.O (AD)	1,258,230	0	45,000	1,213,230	
2	Eradat Ullah Nizami	1009	Jr. Officer	16,160	0	16,160	0	
3	Md. Delwar Hossain	1010	A.M.O	1,121,796	0	237,000	884,796	
4	Banchan Sen Gupta	1061	A.A.O	768,884	0	768,884	0	
5	Md. Nur Nabi	1063	A.O.O (AC)	905,494	0	86,000	819,494	
6	Prabod Chandra Chy	1065	A.A.O	468,500	0	124,500	344,000	
7	Sardar Amzad Hossain	1265	A.A.O	282,430	0	282,430	0	
8	Sheikh Mabbub Hossain	1280	A.S.O	63,392	0	63,392	0	
9	Md. Maktubur Rahman	1306	A.S.O	649,107	0	20,000	629,107	
10	Syeda Shamim Ara Begum	1329	A.A.O	523,347	0	60,000	463,347	
11	Anwer Hossain	1348	A.A.O	458,382	0	45,000	413,382	
12	Mrs. Nazmin Khanum	1350	A.A.O	467,747	0	50,000	417,747	
13	Humayun Kabir	1370	A.S.O	1,178,479	0	100,000	1,078,479	
14	A.K.M Mamunur Rashid	1559	SAC	296,185	0	36,000	260,185	
15	Syed Ahmed	1588	Sr. Foreman	686,038	0	80,000	606,038	
16	Mostufa Kamal	1639	Sr. F	1,079,990	0	100,000	979,990	
17	Mir Mohsin	1645	Sr. Foreman	323,401	0	19,000	304,401	
18	Pizush Kanti Biday	1651	Sr. Foreman	1,229,104	0	80,000	1,149,104	
19	Abu Zafar Chy	2018	Sr. Foreman	278,719	0	75,000	203,719	
20	Shawkat Ali	2019	Sr. Foreman	67,136	0	67,136	0	
21	Humayun Kabir	2031	Sr. Foreman	697,950	0	67,000	630,950	
22	Ratan Kumar Sen	2032	Sr. Foreman	450,600	0	38,600	412,000	
23	Tridip Kumar Barua	2033	Sr. Foreman	730,380	0	75,000	655,380	
24	Md. Jashim Uddin	2037	SAC	1,146,369	0	0	1,146,369	
25	Nur Mohammed	2039	SAC	55,122	0	8,000	47,122	
26	Ali Osman	2090	Sr. Foreman	83,540	0	83,540	0	
27	Abdul Hoq	2096	Sr. Foreman	435,604	0	50,000	385,604	
28	Md. Shaheer	1327	Cashier	0	920,509	0	920,509	
29	Shamsul Haque	1473	A.A.O	0	220,000	0	220,000	
30	Mahmudul Haque	1753		0	213,334	0	213,334	
31	Mofizur Rahman	2030		0	750,706	0	750,706	
Total Taka:				15,722,086	2,104,549	2,677,642	15,148,993	



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF HOUSE BUILDING LOAN (STAFF)
BALANCE AS AT JUNE 30, 2020

Annexure-2-B

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan paid during the year	Loan recovery this year	Balance as at June 30, 2020
1	Md. Abdul Gafar	1006	U.D.A	0	0	0	0
2	Mrs. Bina Barua	1007	U.D.A	468,196	0	30,000	438,196
3	Mrs. Saleha Begum	1042	A.T	322,000	0	30,000	292,000
4	Mrs. Pervin Akter Siddique	1047	A.T	322,000	0	30,000	292,000
5	Din Mohammed	1048	A.T	527,580	0	55,000	472,580
6	Md. Zahidul Islam	1068	R.K	307,975	0	307,975	0
7	Jahangir Alam	1089	Driver	134,261	0	134,261	0
8	Jadu Ram Das	1143	R.S	6,243	0	0	6,243
9	Md. Mahbubul Alam	1128	U.D.A	641,334	0	641,334	0
10	Md. Harun Or Rashid	1146	Sr. Cook	357,868	0	37,500	320,368
11	Lal Mohan Das	1148	R.S	88,052	0	13,500	74,552
12	Abdul Hakim	1167	F.M	7,510	0	0	7,510
13	Hafizur Rahman	1193	S.HAV	42,832	0	42,832	0
14	Abu Zafar Sadeque	1195	S.H	304,786	0	30,000	274,786
15	Md. Mostufa	1200	S.G	142,832	0	16,000	126,832
16	Md. Masud Chy	1204	S.A.F.I	188,957	0	10,000	178,957
17	Md. Dalil Uddin	1205	Driver	485,760	0	50,000	435,760
18	Shahidul Islam	1211	S.G	16,283	0	0	16,283
19	Mokhlesur Rahman	1213	F.M	168,917	0	22,500	146,417
20	Mohammed Hossain	1233	Civil Assit.	14,689	0	14,689	0
21	Md. Abdul Khaleque	1234	Super Vai	283,640	0	35,000	248,640
22	Ranjit Kumar Das	1242	Driver	484,842	0	49,500	435,342
23	Md. Humayan Kabir	1260	L.D.A-2	348,940	0	36,000	312,940
24	Sharif Md. Shah Kamal	1278	A.T	587,105	0	60,000	527,105
25	Mrs. Sursun Naher	1285	A.T	313,000	0	30,000	283,000
26	Abdul Jabbar	1311	Muajjin	209,538	0	209,538	0
27	Abdul Majid	1286	R.S	260,772	0	3,050	257,722
28	Md. Abdul Momen	1296	P.IMAM	467,300	0	0	467,300
29	Abul Hashem	1297	P.IMAM	287,556	0	30,000	257,556
30	Gopashree	1299	A.T	379,000	0	10,000	369,000
31	Nazrul Isalm	1301	S.G	61,932	0	10,000	51,932
32	Harun Or Rashid	1302	F.M	168,917	0	22,500	146,417
33	Mir Abdul Kaiyum	1307	U.D.A	478,046	0	30,000	448,046
34	Md. Maksudur Rahman	1314	U.D.A	211,077	0	0	211,077
35	Sultanal Alam	1315	A.T	322,000	0	30,000	292,000
36	Abdul Quyum	1316	S.G	79,200	0	4,000	75,200
37	Pradip Kumar Majumder	1321	O. Assit.	609,135	0	48,000	561,135
38	Jashim Uddin	1326	Sr. Clerk	447,080	295,000	0	742,080
39	Anisul Hoq	1419	UDA	254,120	0	254,120	0
40	Md. Shaheen	1327	Cusiar	462,674	0	462,674	0
41	Sheikh Ali Ahmed	1333	A.T	340,000	0	0	340,000
42	Md. Shah Alam	1336	S.G	174,940	0	138,688	36,252
43	Mr. Serajul Hoq Talukder	1336	Driver	36,252	118,688	0	154,940
44	Mrs. Fatema Pervin	1337	A.T	313,000	0	30,000	283,000
45	Kumrunnahr	1338	A.T	542,500	0	55,000	487,500





TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF HOUSE BUILDING LOAN (STAFF)
BALANCE AS AT JUNE 30, 2020

Annexure-2-B

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan paid during the year	Loan recovery this year	Balance as at June 30, 2020
46	Azizul Hoq Sikder	1342	S.G	90,159	0	15,000	75,159
47	Torab Ali Mondal	1343	S.G	178,731	0	23,000	155,731
48	Mozaffar Hossain	1344	S.G	227,578	0	16,800	210,778
49	Shahidul Islam	1347	U.D.A	285,814	0	165,000	120,814
50	Shangkar Chandra Paul	1349	F. Inspect	548,263	0	50,400	497,863
51	Md. Shah Jahan	1351	Sr. Clerk	27,334	0	20,000	7,334
52	Khodaza .Ah. Khan	1352	A.T	918,105	310,000	0	1,228,105
53	Abdur Rahman	1353	S.G	164,740	0	23,000	141,740
54	Haradhan Chandrara Barma	1355	A.T	940,263	0	88,000	852,263
55	Hafiz Md. Khairul Alam	1357	L.D.A-2	462,791	0	53,000	409,791
56	Abdul Alim	1360	A.T	731,620	0	70,000	661,620
57	Habibur Rahman	1359	R.S	163,894	0	163,894	0
58	Mir Mohi Uddin	1363	A.T	518,927	0	53,000	465,927
59	Md. Saiful Islam	1365	A.T	551,780	0	57,000	494,780
60	Mahfuz Meah	1366	U.D.A	899,720	0	90,000	809,720
61	Md. Moniruzzaman	1372	S.G	174,940	0	20,000	154,940
62	Md. Kamal Uddin	1374	Driver	493,580	0	5,000	488,580
63	Rahima Begum	1375	A.T	264,600	0	26,000	238,600
64	Shahana Begum	1378	A.T	842,500	0	55,000	787,500
65	Air Ahmed	1418	Sr. Clerk	218,620	0	14,000	204,620
66	Fahmida akter	1386	A.A	0	400,000	0	400,000
67	Ahsan Ullah	1467	O.A	0	220,000	0	220,000
68	Abdul Khaled Azad	1498	A.A	0	400,000	0	400,000
69	Shakilur Rahman	1498	U.D.A	0	385,000	0	385,000
70	Alamgir Hassain	1411	Record Keeper	0	100,000	0	100,000
71	Solaiman Bhuiya	1459	C.O	0	200,000	0	200,000
72	Hazul Haque Bhuiya	1458	C.O	0	200,000	0	200,000
73	Shahidul Islam	1466	A.A	0	230,000	0	230,000
74	Shahadat Hossain Chy.	1441	O.A	0	255,000	0	255,000
75	Mohammed Ali	1208	Fireman	0	100,000	0	100,000
76	Khorshed Alam	1400	S.Garde	0	100,000	0	100,000
77	Sheikh Mosiur Rahman	1359	S.Garde	0	100,000	0	100,000
78	Sheikh Kamrul Islam	1399	S.Garde	0	100,000	0	100,000
79	Ferdous Shamim	1406	S.S	0	200,000	0	200,000
80	Anamul Haque	1387	S.Garde	0	100,000	0	100,000
81	Ahad Ali Khan	1405	Driver	0	200,000	0	200,000
82	Saful Azam	1439	O.A	0	265,000	0	265,000
83	Abdul Jabbar	1311	54 Muajin	0	191,538	0	191,538
84	Habibur Rahman	1359	107 R.S	0	163,894	0	163,894
	Total Taka:			21,374,600	4634120	4,021,755	21,986,965





TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF HOUSE BUILDING LOAN (C. PRODUCTION WORKER)
BALANCE AS AT JUNE 30, 2020

Annexure-2-C

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan Paid during the year	Loan recovery this year	Balance as at June 30, 2020
1	Shahjan Majumder	1515	M.O	352,925	0	352,925	0
2	Md. Naim Uddin	1519	H.S.O	161,000	0	161,000	0
3	Ranjit Kumar Paul	1521	M.O	1,171,358	0	1,171,358	0
4	Sarwer Kamal	1523	M.O	214,613	0	30,000	184,613
5	Shehidul Islam	1531	M.O	602,120	0	602,120	0
6	Shahabuddin	1548	M.S.L.O	897,295	0	0	897,295
7	Mujibur Rahman	1585	M.O	195,380	0	23,000	172,380
8	Kamal Uddin	1617	M.O	262,120	0	30,000	232,120
9	Reazul Islam	1618	M.O	244,120	0	244,120	0
10	Md. Siraj	1642	M.S.L.O	909,520	0	86,000	823,520
11	Prabir Kumar Barua	1666	M.O	442,619	0	442,619	0
12	Solaiman Miah	1668	M.S.L.O	568,216	0	57,000	511,216
13	Juju Meah	1683	M.S.L.O	451,680	0	451,680	0
14	Abu Tahid Khan	1686	M.O	1,041,480	0	102,000	939,480
15	Almas Dulal	1693	M.O	514,546	0	55,000	459,546
16	Basir Uddin	1694	M.O	135,549	0	135,549	0
17	Md. Abul Kashem	1706	M.O	510,159	0	510,159	0
18	Abdul Kader	1717	M.O	242,616	0	242,616	0
19	Ali Akkash Pat	1741	M.O	331,056	0	331,056	0
20	Md. Kamal Uddin	1743	M.O	436,238	0	6,000	430,238
21	Md. Mahmudul Hoq	1753	M.O	234,334	0	234,334	0
22	Md. Khorshed Alam	1755	M.O	222,000	0	30,000	192,000
23	Iqbal Jabed	1757	S.O	132,549	0	15,000	117,549
24	Md. Ilias	1758	S.O	95,740	0	12,000	83,740
25	Md. Nurul Islam	1760	S.O	278,860	372,000	0	650,860
26	Serajul Islam	1761	H.S.O	116,458	0	13,000	103,458
27	Md. Azaharul Islam	1762	S.O	227,260	0	27,000	200,260
28	Md. Yousuf	1765	S.S.O	95,740	0	12,000	83,740
29	Md. Lokman	1766	S.O	168,637	182,000	0	350,637
30	Shahidul Islam	1812	M.O	52,424	194,000	0	246,424
31	Reazul Karim	1823	M.O	99,800	0	8,500	91,300
32	Abul Hashem	1882	M.S.L.O	54,600	95,500	0	150,100
33	Rahat Ali	1896		90,400	0	8,000	82,400
34	Mofizul Islam	1781	S.O-1	0	150,000	0	150,000
35	Ranjit Kumar Paul	1521	M.O	0	1,080,458	0	1,080,458
Total Taka:				11,555,412	2,073,958	5,394,036	8,233,334



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF HOUSE BUILDING LOAN (D. MTS WORKER)
BALANCE AS AT JUNE 30, 2020

Annexure-2-D

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan paid during the year	Loan Recovery this year	Balance as at June 30, 2020
1	Abul Bashir Mukul	1517	M.T	846,652	0	0	846,652
2	Md. Mokter Hossain	1562	M.T	583,413	0	84,000	499,413
3	Dulal Chandra Das	1595	M.T	74,000	0	54,000	20,000
4	Md. Mofizur Rahman	2030	M.T	820,006	0	820,006	0
5	Md. Sheik Ahmed	2034	S.T	302,815	0	29,930	272,885
6	Md. Zahed Hossain Chy.	2040	S.T-1	132,815	0	14,930	117,885
7	Nurul Kabir	2041	S.T-2	144,680	0	14,960	129,720
8	Md. Salah Uddin Chy	2048	S.T-1	201,210	0	20,700	180,510
9	Md. Abul Khair	2049	M.T	642,815	0	642,815	0
10	Alauddin Mahmood	2053	M.T	461,319	0	461,319	0
11	Md. Masudul Hoq	2055	H.S.T	365,520	0	35,000	330,520
12	Shahabuddin	2058	H.S.T	452,927	0	45,670	407,257
13	Nurul Amin Bhy	2059	M.T	277,615	0	277,615	0
14	Kabir Ahmed	2060	H.S.T	511,779	0	511,779	0
15	Md. Saifuddin	2068	S.T-1	265,120	373,800	0	638,920
16	Ahu Zafar Chokder	2081	H.S.T	298,180	0	32,000	266,180
17	Baktear Uddin	2091	S.T-1	239,852	0	24,720	215,132
18	Anwer Meh	2098	M.T	584,300	0	584,300	0
19	Khan Kaiser	2099	M.T	578,072	0	56,120	521,952
20	Mokter Ahmed	2105	S.T-1	214,944	0	20,000	194,944
21	Kheer Mohan Das	2107	S.T-1	91,674	175,500	0	267,174
22	Asmaur Rahman	2110	H.S.T	362,080	0	362,080	0
23	Zahir Uddin	2114	M.T	481,773	0	31,451	450,322
24	Md. Abul Bashir Khan	2115	S.T-1	162,229	381,310	0	543,539
25	Md. Shah Alam	2121	S.T-1	190,068	380,520	0	570,588
26	Md. Jashim Uddin	2122	S.T-2	236,430	0	22,460	213,970
27	Rezaul Karim	2130	S.T-2	66,430	0	7,460	58,970
28	Anwerul Azim	2131	S.T-1	27,993	0	3,730	24,263
29	Bellal Hossain	2136	M.T	246,272	0	246,272	0
30	Birala Barun	2138	M.T	462,065	0	462,065	0
31	Milon Kanti Marua	2142	M.T	492,294	0	492,294	0
32	Zahidal Islam	2145	S.T-1	267,566	373,000	0	640,566
33	Md. Forkan	2161	S.T-1	430,654	0	430,654	0
34	Harun Or Rashi	2172	H.S.T	364,796	0	34,000	330,796
35	Humsayan Kabir	2173	H.S.T	301,322	0	29,930	271,392
36	Salah Uddin Ahmed	2185	M.T	692,585	0	71,050	621,535
37	Anwerul Azim	2191	H.S.T	329,093	0	34,330	294,763
38	Masud Rana	2196	M.T	766,490	322,150	0	1,088,640
39	Md. Belayet Hossain	2207	M.T	139,710	0	13,430	126,280
40	Naher Ranjan Das	2218	M.T	909,940	0	0	909,940
41	Mizaeur Rahman	2224	H.S.T	170,000	0	15,000	155,000
42	Md. Baktear Uddin	2225	S.T-1	202,855	0	21,000	181,855
43	Nasir Uddin	2226	S.T	82,082	0	9,330	72,752
44	Anwer Hossain	2228	H.S.T	83,015	0	9,330	73,685
45	Md. Hasan Senkh	2240	H.S.T	619,405	0	619,405	0
46	Nazemul Hoq	2253	M.T	0	414,529	0	414,529
47	Khaed Harun Or Rashi	2259	H.S.T	426,692	356,500	0	783,192

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF HOUSE BUILDING LOAN (D. MTS WORKER)
BALANCE AS AT JUNE 30, 2020

Annexure-2-D

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan paid during the year	Loan Recovery this year	Balance as at June 30, 2020
48	Azazul Islam	2261	H.S.T	667,323	0	66,430	600,893
49	Md. Amir Hossain	2262	S.T-1	200,774	380,000	0	580,774
50	Din Mohammed	2263	H.S.T	490,330	0	50,000	440,330
51	Md. Kabir Hossin	2264	S.T-1	128,816	0	14,000	114,816
52	Syed Ahmed	2265	S.T-1	80,410	0	17,460	62,950
53	Md. Sadeque Ali Taluk	2266	S.T-1	333,453	0	26,500	306,953
54	Ali Ahmed Patuari	2287	H.S.T	771,366	0	33,730	737,636
55	Mostafizur Rahman	2315	S.T	364,000	0	15,000	349,000
56	Mahfuzur Rahman	2316	S.T	364,000	0	364,000	0
57	Md. Idrish Ali	2318	S.T	100,650	0	0	100,650
58	Salah Uddin	2346	H.S.T	0	200,000	0	200,000
59	Jobayrol Hoque	2330	M.T	0	260,000	0	260,000
60	Forhad Hossain	2349	H.S.T	0	200,000	0	200,000
61	Abul Khayer	2353	M.T	0	280,000	0	280,000
62	Jamal Uddin	2383	M.T	0	205,000	0	205,000
63	Khurshid Alam	2331	M.T	0	270,000	0	270,000
64	Md. Solemon	2326	M.T	0	275,000	0	275,000
65	Saifuddin Solemon	2277	S. T-1	0	200,000	0	200,000
66	Mamodur Rahman	2283	S.T-1	0	175,000	0	175,000
67	Naziul Haque	2275	S.T-1	0	200,000	0	200,000
68	Shariful Alam	2273	S.T-1	0	200,000	0	200,000
Total Taka:				20,104,669	5,622,309	7,232,255	18,494,723

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF MOTOR CYCLE LOAN (A. OFFICER)
BALANCE AS AT JUNE 30, 2020

Annexure-3: A

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan Paid during the year	Loan recovery this year	Balance as at June 30, 2020
1	Nurun Nobil	1008	A.OPE.O	160,000	0	36,000	124,000
2	Md. Housman Kabir	1370	A.M.O.	160,000	0	40,000	120,000
3	Inul Hoq Pappu	1380	A.S.O	160,000	0	40,000	120,000
4	A K M Mamunur Rashid	1559	Sr. FOREMAN	160,000	0	40,000	120,000
5	Humayun Kabir	2031	S.A.E.(E)	160,000	0	40,000	120,000
6	Ratan Kumer Sen	2032	Sr. F.M.	160,000	0	40,000	120,000
7	Abdul Hoque	2096	Sr. FOREMAN	160,000	0	40,000	120,000
8	Mohmodul Hoque	1573	M.O (NPS)	0	144,000	0	144,000
	Total Taka:			1,120,000	144,000	276,000	988,000



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF MOTORCYCLE LO (B. STAFF)
BALANCE AS AT JUNE 30, 2020

Annexure-3:B

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan Paid during the year	Loan Recovery this year	Balance as at June 30, 2020
1	Mr. Mohammed Ullah (Cash)	1003	UDA	731	0	0	731
2	Zahidul Islam	1068	R. Shorter	98,000	0	98,000	0
3	Harunor Rashid,	1146	Sr. Cook	120,000	0	30,000	90,000
4	Zafar Sadhaque	1195	A.S.I	120,000	0	30,000	90,000
5	Md. Mostafa,	1200	S.Guard.	80,000	0	20,000	60,000
6	Dalil Uddin Mollah	1205	Driver	120,000	0	30,000	90,000
7	Ronjit Kumar Das,	1242	Driver	120,000	0	27,000	93,000
8	Abdul Mazid	1286	Rec. Shorter	80,000	0	20,000	60,000
9	Abdul Momen	1296	Pas. Imam.	123,000	0	0	123,000
10	Md. Nazrul Islam (2)	1301	S.Guard.	80,000	0	20,000	60,000
11	Mir Abdul Kayum	1307	U D A	160,000	0	24,000	136,000
12	Jashim Uddin	1326	U.D.A	120,000	0	30,000	90,000
13	Md. Shaheen,	1327	Cashier	67,500	0	1,500	66,000
14	Torah Ali Mondal	1343	S.Guard.	80,000	0	20,000	60,000
15	Mozaffar Hossain	1344	S.Guard	80,000	0	14,000	66,000
16	Shahidul Islam	1347	U.D.A.	160,000	0	40,000	120,000
17	Sankor Chandro Pal	1349	F.Ins	160,000	0	36,000	124,000
18	Moniruzzaman	1372	S.Guard.	80,000	0	20,000	60,000
19	Kamal Uddin	1374	Driver	120,000	0	30,000	90,000
20	Md. Amzad Hossain	1383	UDA	160,000	0	40,000	120,000
21	Hasina Akter	1385	UDA	160,000	0	40,000	120,000
22	Md. Enamul Hoq	1387	S.G	30,400	0	7,600	22,800
23	Jahirul Islam	1390	S.HABILDER	80,000	0	20,000	60,000
24	Md. Ali Talukder	1392	S.Guard.	62,400	0	15,600	46,800
25	Sk. Mashur Rahman	1395	S.HABILDER	48,000	0	12,000	36,000
26	Sk Kamrul Islam	1399	S.Guard.	80,000	0	20,000	60,000
27	Khorshed Alam	1400	S.Guard.	32,000	0	8,000	24,000
28	Sazzad Hossain	1402	A.F.I	80,000	0	16,000	64,000
29	Abullah Al-Sumon	1404	Driver	85,000	0	25,500	59,500
30	Ahad Ali Khan	1405	Driver	96,000	0	24,000	72,000
31	Fardaows Shameem	1406	Supervisor	88,000	0	22,000	66,000
32	Atikur Rahman Chy,	1410	Jr. Clerk	70,000	0	37,500	32,500
33	Alamgir Hossain	1411	Rec. Shorter	68,000	0	17,000	51,000
34	Md. Sakibur Rahman	1412	UDA	164,000	0	98,000	66,000
35	Aristul Hoque	1419	Office Asstt.	160,000	0	0	160,000
36	Ballal Mollik	1426	S. Guard	72,000	0	18,000	54,000
37	Jafor Hossain	1428	R. Shorter	60,000	0	13,500	46,500
38	Fazlul Hoque Bhy	1458	Comp. Ope.	120,000	0	30,000	90,000
	Total Taka.			3,685,031	0	955,200	2,729,831

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF MOTORCYCLE LOAN (C. PRODUCTION WORKER)
BALANCE AS AT JUNE 30, 2020

Annexure-3; C

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2019	Loan paid during the year	Loan Recovery this year	Balance as at June 30, 2020
1	Kamal Uddin	1743	M.O	160,000	0	40,000	120,000
2	Mohmodul Hogue	1753	M.O (NPS)	172,000	0	172,000	0
3	Khorsheed Alam	1755	M.O (NPS)	123,000	0	30,000	93,000
4	Serajul Islam	1761	M.O	120,000	0	30,000	90,000
5	Jannatul Ferdus	1771	M.O	108,000	0	13,500	94,500
6	Md. Rayhan Habib	1776	M.O	88,000	0	22,000	66,000
7	Motaher Hossain	1777	M.O	116,000	0	29,000	87,000
8	Md. Mobassir Rayhan	1778	M.O	60,000	0	40,000	20,000
9	Md. Mofizul Islam	1781	S.O-I	96,000	0	19,200	76,800
10	Mizanur Rahman	1782	H.S.O	100,000	0	25,000	75,000
11	Emran Hossain	1783	H.S.O	88,000	0	22,000	66,000
12	Alamgir Hossain	1787	H.S.O	67,200	0	16,800	50,400
13	Saiful Islam	1790	SO-II	80,000	0	20,000	60,000
14	Habibur Rahman Mieh	1792	SO-II	76,000	0	19,000	57,000
15	Faizul Khondokar	1795	SO-II	80,000	0	20,000	60,000
16	Khairul Islam	1796	SO-II	57,600	0	14,400	43,200
17	Zahir Shah	1797	H.S.O	100,000	0	25,000	75,000
18	Arifur Rahman	1802	H.S.O	63,200	0	15,800	47,400
19	Masudur Rahman	1808	SO-II	62,400	0	15,600	46,800
20	Md. Emran Hossain	1814		29,600	0	7,400	22,200
21	Jowel Mia	1815	S.O-I	63,000	0	0	63,000
22	Alamgir Hossain	1819	S.O-II	58,400	0	14,600	43,800
23	Shaharul Islam	1820	S.O-II	54,400	0	12,240	42,160
24	Md. Masud Rana	1821	S.O-I	54,400	0	13,600	40,800
25	Abdur Rashid Akand	1886	M.O (NPS)	144,000	0	100,000	44,000
26	Moon Moon Akter	2292	H.S.O	120,000	0	30,000	90,000
27	Selina Akter	2303	ST-2	0	62,000	0	62,000
	Total Taka:			2,341,200	62,000	767,140	1,636,060

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF MOTOR CYCLE LOAN (D. MTS WORKER)
BALANCE AS AT JUNE 30, 2020

Annexure-3; D

Sl. No.	Employee Name	Emp. Code	Designation	Balance as on July 01, 2018	Loan paid during the year	Loan recovery this year	Balance as at June 30, 2020
1	Mr. Salahuddin Ahmed	2185	M.T NPS	160,000	0	40,000	120,000
2	Abul Bashor Mukul	1517	M.T NPS	172,000	0	0	172,000
3	Mokter Hossain	1562	M.T NPS	160,000	0	40,000	120,000
4	Mr. Md. Nurul Kabir	2041	S.T-1	120,000	0	30,000	90,000
5	Mr. Saifuddin	2068	M.T	126,400	0	31,600	94,800
6	Mr. Baktear Uddin	2091	M.T.	95,200	24,800	0	120,000
7	Mr. Khan Kaiser Ahmed	2099	M.T NPS	164,000	0	111,200	52,800
8	Mr. Abul Bashar Khan	2115	M.T	128,000	0	32,000	96,000
9	Mr. Homayun Kabir	2173	M.T	160,000	0	40,000	120,000
10	Mr. Anwerul Azim (1)	2191	M.T	160,000	0	88,600	71,400
11	Mr. Nazir Uddin	2226	H.S.T	120,000	0	30,000	90,000
12	Mr. Azazul Islam	2261	M.T	64,000	0	16,000	48,000
13	Din Mohamed	2263	M.T	160,000	0	40,000	120,000
14	Mr. Kabir Hossain	2264	M.T.	100,000	0	25,000	75,000
15	Md. Arifuzzaman Kha	2272	ST-1	84,600	0	0	84,600
16	Mr. Julfiker Hossain	2280	S.O-1	92,400	0	0	92,400
17	Mr. Mamdudur Rahman	2283	S.O-1	51,200	0	12,800	38,400
18	Mr. Ali Ahmed Patary	2287	M.T	47,560	0	11,600	35,960
19	Md. Abdur Rahman	2288	H.S.T	79,200	0	17,820	61,380
20	Ahad Ali	2290	H.S.T	48,000	0	12,000	36,000
21	Kh. YASIR ARAFAT	2294	S.T-2	42,400	0	22,360	20,040
22	Md. Shafiqul Islam	2298	S.T-2	66,400	0	16,600	49,800
23	Md. Alimuzzaman	2299	S.T-2	68,800	55,200	0	124,000
24	Md. Akteruzzaman	2301	H.S.T	78,400	0	19,600	58,800
25	Selina Akter	2303	ST-2	82,000	0	82,000	0
26	Md. Majaharul Islam.	2304	S.T-2	72,000	0	18,000	54,000
27	Md. Abu Hashem	2305	S.T-2	80,000	0	24,000	56,000
28	Md. Faruk	2308	S.T-2	62,400	0	15,600	46,800
29	Anisur Rahman By (Pur)	2310	ST-2	62,400	0	15,600	46,800
30	Md. Harun-Ul -Rashid	2366	S-T-2	120,000	0	30,000	90,000
31	Md. Mahfuzul Haque	2368	SST	84,000	0	18,000	66,000
				3,111,360	80,000	840,380	2,350,980

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF FDR INVESTMENT AS AT JUNE 30, 2020

Annexure-4

Sl. No.	Name of the Bank	FDR No.	Principal	Opening Balance	Investment for the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance
1	BASIC Bank Ltd., Khanmogga Branch, Ctg.	07/0418-01-2690	100,000,000	105,375,000	0	3,688,125	368,813	25,000	106,969,313	0
2	Jamata Bank Ltd., Resazuddin Bazar, Ctg.	30/10759	200,000,000	210,775,000	0	6,850,187	685,019	25,000	216,915,168	0
3	Southeast Bank Ltd., Korail, Ctg.	1507	103,149,257	108,409,948	0	9,670,064	967,065	25,000	0	117,088,005
4	BRAC Bank Ltd., Momin Road, Ctg.	3786785001	50,000,000	52,591,334	0	6,964,840	696,484	0	0	58,595,990
5	BASIC Bank Ltd., CEPZ Branch, Ctg.	2518-01-00095689	210,000,000	210,000,000	0	20,346,025	2,034,603	50,000	0	228,261,622
6	Agrani Bank Ltd., Lalchan Bazar, Ctg.	20001-2866238	20,000,000	20,508,847	0	1,352,571	135,257	12,000	0	21,714,160
7	Sonali Bank Ltd., Agrabad Branch, Ctg.	7500000002	53,766,618	57,210,286	0	3,769,784	376,978	25,000	0	60,540,824
8	BRAC Bank Ltd., Poyra Branch, Ctg.	7101303786785000	10,000,000	10,160,000	0	517,376	51,738	14,500	11,188,117	0
9	Exim Bank Ltd., SK Majid Road, Ctg.	083/501000096676	50,000,000	52,792,320	0	2,243,674	224,367	50,000	54,761,026	0
10	BRAC Bank Ltd., Chowk Bazar, Ctg.	11163-03786785000	30,000,000	30,720,000	0	1,090,154	109,015	24,000	21,677,138	0
11	BRAC Bank Ltd., SK Majid Road, Ctg.	111830-3786785000	30,000,000	31,080,000	0	1,641,012	164,101	24,000	32,532,911	0
12	BRAC Bank Ltd., Paharuli, Ctg.	1109503-786785000	20,000,000	20,720,000	0	1,027,834	102,783	24,000	21,621,051	0
13	BRAC Bank Ltd., Bahaddarhat, Ctg.	11083-03786785000	20,000,000	20,720,000	0	1,094,009	109,401	24,000	21,680,608	0
14	First Security Islami Bank Ltd., Probari-kimol,	19244-0003333	50,000,000	50,000,000	0	4,329,875	432,988	25,000	0	53,871,888
15	First Security Islami Bank Ltd., Probari-kimol,	44000003326	20,000,000	20,573,000	0	1,781,493	178,149	12,000	0	22,164,344
16	Southeast Bank Ltd., Momin Road, Ctg.	24000000031	50,000,000	51,675,500	0	4,609,428	460,943	25,000	0	55,298,985
17	Mercantile Bank Ltd., O.R. Nizam Road	1226488441	20,000,000	20,720,000	0	1,902,562	190,256	0	0	22,432,306
18	Southeast Bank Ltd., Kotowali, Ctg.	243000016060315	50,000,000	51,788,000	0	4,754,179	475,418	25,000	0	56,041,761
19	BRAC Bank Ltd., Shintaranda, Ctg.	3786785001	20,000,000	20,720,000	0	1,902,562	190,256	36,000	22,396,268	0
20	Mercantile Bank Ltd., O.R. Nizam Road, Ctg.	53984	50,000,000	51,687,500	0	2,196,719	219,672	37,000	53,627,547	0
21	EXIM Bank Ltd., CEPZ, Ctg.	6830256-	40,000,000	40,000,000	0	1,800,000	180,000	12,000	41,608,000	0
22	EXIM Bank Ltd., Sulee Road, Ctg.	11660100033768	40,000,000	40,000,000	0	1,800,000	180,000	12,000	41,608,000	0
23	Sonali Bank Ltd., (IBW), Ctg.	1211001174	20,000,000	20,000,000	0	1,285,678	128,568	12,000	0	21,145,110
24	BASIC Bank Ltd., Agrabad, Ctg.	1237940818-016010789	150,000,000	150,000,000	0	10,500,000	1,050,000	25,000	0	159,425,000
25	Pubali Bank Ltd., North Patenga, Ctg.	0801656-10530	50,000,000	50,000,000	0	3,601,750	360,175	25,000	0	53,216,575
26	BASIC Bank Ltd., Agrabad, Ctg.	1238360818-01-9011125	50,000,000	50,000,000	0	3,555,125	355,513	25,000	0	53,174,613
27	BASIC Bank Ltd., Dewashar Ctg.	108034-3018-10004790	50,000,000	50,000,000	0	3,555,125	355,513	25,000	0	53,174,613
28	Jamata Bank Ltd., Sirand Road, Ctg.	0499066003010203	20,000,000	20,000,000	0	1,319,013	131,901	12,000	0	21,175,111
29	Jamata Bank Ltd., Kalamnoki Branch, Ctg.	3013695	20,000,000	20,000,000	0	1,319,013	131,901	24,000	21,163,111	0
30	The City Bank Ltd., B.B. Avenue, Dhaka	44326-28712001	10,000,000	10,000,000	0	475,000	47,500	12,000	10,415,500	0
31	Standard Bank Ltd., CEPZ, Ctg.	2955005623	10,000,000	10,000,000	0	847,146	84,715	24,000	10,738,432	0
32	United Commercial Bank Ltd., Kadamtoli Branch	30000000098	10,000,000	10,000,000	0	696,570	69,657	24,000	10,602,913	0
33	Social Islami Bank Ltd., Balachara Branch	10467850531-1894	10,000,000	10,000,000	0	874,609	87,461	0	0	10,787,148
34	Sonali Bank Ltd., (IBW), Agrabad, Ctg.	1211001231	50,000,000	50,000,000	0	3,296,719	329,672	25,000	0	52,942,047
35	A.B Bank Ltd. Khanmogga Br	3666137113/209	20,000,000	0	20,000,000	450,000	45,000	12,000	20,393,000	0
36	A.B Bank Ltd., Anberkhalih Br.	3588928	20,000,000	0	20,000,000	450,000	45,000	12,000	20,393,000	0
37	Jamata Bank Ltd. Jubilee Road Be-	0496228/003033779	10,000,000	0	10,000,000	325,000	32,500	2,500	0	10,290,000

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF FDR INVESTMENT AS AT JUNE 30, 2020

Annexure-4

Sl. No	Name of the Bank	FDR No	Principal	Opening Balance	Investment for the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance
38	UCBL, Dampara Br.	1101507	30,000,000	0	20,000,000	910,000	91,000	12,000	20,807,000	0
39	Standard Bank Ltd, Khatungonj Br.	1171719	10,000,000	0	10,000,000	674,964	67,496	24,000	0	10,583,468
40	Basic Bank Ltd, Shahjahan Br.	1111303 76785002	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
41	Sonali Bank Ltd, Agrahad Br.	090586708012/1001332	30,000,000	0	30,000,000	975,000	97,500	12,000	0	30,865,500
42	Basic Bank Ltd, Pahartali Br.	4518-010008786	30,000,000	0	30,000,000	1,050,000	105,000	12,000	0	30,933,000
43	Basic Bank Ltd, Khatungonj Br.	0418-01-0003127	30,000,000	0	30,000,000	1,050,000	105,000	12,000	0	30,933,000
44	Basic Bank Ltd, Jubilee Road Br.	1318-010006775	30,000,000	0	30,000,000	2,250,000	225,000	0	0	32,025,000
46	IFIC Bank Ltd, Agrahad Br.	1291045	50,000,000	0	50,000,000	2,250,000	225,000	0	0	52,025,000
47	NCC Bank Ltd, Majirhat, Ctg.	330034326	50,000,000	0	50,000,000	450,000	45,000	24,000	10,381,000	0
48	Mercantile Bank Ltd, Nersyangonj Br.	115043228392414	10,000,000	0	10,000,000	450,000	45,000	2,500	0	10,402,500
49	Union Bank Ltd, Kumira Branch	11512	10,000,000	0	10,000,000	450,000	45,000	0	0	10,402,500
50	Exim Bank Ltd, CEPPZ Br.	830380	40,000,000	0	40,000,000	1,800,000	180,000	0	0	41,620,000
51	First Security Islami Bank Ltd, Probartak moor	11924400003382	20,000,000	0	20,000,000	900,000	90,000	12,000	0	20,798,000
52	Brac Bank Ltd, Halisachar Br.	1103303786785000	20,000,000	0	20,000,000	900,000	90,000	24,000	20,785,963	0
53	Brac Bank Ltd, Kadamtali	112303786785000	20,000,000	0	20,000,000	900,000	90,000	24,000	20,785,963	0
54	IFIC Bank Ltd, Banderilla	1245750/1107785	20,000,000	0	20,000,000	900,000	90,000	12,000	0	20,798,000
55	Janata Bank Ltd, Dewant hat Br.	10018 8959533	30,000,000	0	30,000,000	975,000	97,500	12,000	0	30,865,500
56	Eastern Bank Ltd, Bhasiary Branch	21559 0073594	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
57	City Bank Ltd, khajurhat Br.	443262 8712002	10,000,000	0	10,000,000	475,000	47,500	0	0	10,427,500
58	Brac Bank Ltd, Pahar tal Br.	1109303 786785000	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
59	Brac Bank Ltd, Sk Mujib Road Br.	1118303786785000	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
60	Mitland Bank Ltd, CDA, Avenue Branch	22455	20,000,000	0	20,000,000	900,000	90,000	12,000	0	20,798,000
61	Janata Bank Ltd, Dewant hat Branch	100193429313	30,000,000	0	30,000,000	975,000	97,500	12,000	0	30,865,500
62	Eastern Bank Ltd, Bhasiary Branch	215590074284	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
63	Sonali Bank Ltd, Agrahad Br.	599	20,000,000	0	20,000,000	650,000	65,000	12,000	0	20,573,000
64	Southeast Bank Ltd, Kowali Branch	24400000163	50,000,000	0	50,000,000	2,250,000	225,000	12,000	0	52,013,000
65	Janata Bank Ltd, Dewant Branch	100200100551	60,000,000	0	60,000,000	1,950,000	195,000	25,000	0	61,730,000
66	Janata Bank Ltd, Strand Road Branch	100199535426	30,000,000	0	30,000,000	975,000	97,500	12,000	0	30,865,500
67	First Security Bank Ltd, Probartak Moor Br.	0119-2440003404	10,000,000	0	10,000,000	450,000	45,000	2,500	0	10,402,500
68	Union Bank Ltd, Eidgab Br.	322040002442	10,000,000	0	10,000,000	450,000	45,000	2,500	0	10,402,500
69	Basic Bank Ltd, Khatungonj Branch	0418-01-0003370	100,000,000	0	100,000,000	3,500,000	350,000	25,000	0	103,125,000
70	Meghna Bank Ltd, Agrahad Branch	00992101-254-259	20,000,000	0	20,000,000	975,000	97,500	12,000	0	20,865,500
71	Basic Bank Ltd, CEPPZ Branch	2518-01-0006327	10,000,000	0	10,000,000	350,000	35,000	2,500	0	10,312,500
72	Mercantile Bank Ltd, O R Nizam Road Br.	1125412100122230	20,000,000	0	20,000,000	900,000	90,000	0	0	20,810,000
73	Mercantile Bank Ltd, Sacarghat Branch	41210010558	10,000,000	0	10,000,000	450,000	45,000	24,000	10,381,000	0
74	Sonali Bank Ltd, Agrahad Br.	886804	20,000,000	0	20,000,000	650,000	65,000	12,000	0	20,573,000
75	Exim Bank Ltd, Raogon Branch	10860100042519	20,000,000	0	20,000,000	900,000	90,000	0	0	20,810,000
76	Janata Bank Ltd, Kazer Dewri Branch	07973507545	10,000,000	0	10,000,000	325,000	32,500	14,500	10,278,000	0
77	Basic Bank Ltd, Agrahad Branch	0818-010011765	40,000,000	0	40,000,000	1,400,000	140,000	12,000	0	41,248,000
78	Basic Bank Ltd, Dewant hat Br.	3018-010005157	20,000,000	0	20,000,000	700,000	70,000	12,000	0	20,618,000
79	Janata Bank Ltd, Strand Road Branch	100205 403498	20,000,000	0	20,000,000	650,000	65,000	0	0	20,585,000



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF FDR INVESTMENT AS AT JUNE 30, 2020

Annexure-4

Sl. No.	Name of the Bank	FDR No.	Principal	Opening Balance	Investment for the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance
80	Mercantile Bank Ltd./CEPZ Branch	148412-30073672	50,000,000	0	50,000,000	2,250,000	225,000	0	0	52,025,000
81	UCBL Khulshi Branch	19144240000000020	10,000,000	0	10,000,000	0	0	0	0	10,000,000
82	Southeast Bank Ltd./Agrabad	7513565995119	20,000,000	0	20,000,000	900,000	90,000	24,000	20,786,000	0
83	Social Islami Bank Ltd., Rokeya Sharani Br.	13520009375	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
84	Union Bank Ltd./Barabur Branch	081-204-0000084	10,000,000	0	10,000,000	450,000	45,000	2,500	0	10,402,500
85	Mercantile Bank Ltd., Kowran Bazar Br. Dhaka	1103-412-30285983	10,000,000	0	10,000,000	450,000	45,000	0	0	10,405,000
86	Midland Bank Ltd., CDA Avenue Branch	0017-1100015387	5,000,000	0	5,000,000	225,000	22,500	3,500	0	5,200,000
87	Agami Bank Ltd., Laikhan Bazar, Ctg.	0017162/1260	20,000,000	0	20,000,000	650,000	65,000	12,000	0	20,573,000
88	Eastern Bank Ltd., Rasgan Branch	65740210994	10,000,000	0	10,000,000	375,000	37,500	5,500	0	9,994,500
89	Eastern Bank Ltd., Rasgan Branch	65740211004	10,000,000	0	10,000,000	375,000	37,500	5,500	0	9,994,500
90	Midland Bank Ltd., Chowdhury hat Branch	11000-11414	10,000,000	0	10,000,000	0	0	0	0	10,000,000
91	Social Islami Bank Ltd./Baluchan Br.	531-2478	10,000,000	0	10,000,000	212,500	21,250	0	0	10,191,250
92	Basac Bank Ltd., Jubilee Road Br.	1318-01-0007111	50,000,000	0	50,000,000	0	0	0	0	50,000,000
93	NCC Bank Ltd., Mujirhat, Ctg.	33005218	50,000,000	0	50,000,000	0	0	0	0	50,000,000
94	Basac Bank Ltd./Agrabad Branch	0818-01-0011882	50,000,000	0	50,000,000	0	0	0	0	50,000,000
95	Exim Bank Ltd., Patahat Branch	667950	50,000,000	0	50,000,000	0	0	0	0	50,000,000
96	Social Islami Bank Ltd., Baluchan Branch	140532-0000466	50,000,000	0	50,000,000	0	0	0	0	50,000,000
97	Brac Bank Ltd., Agrabad Branch	1101303786785000	30,000,000	0	30,000,000	0	0	0	0	30,000,000
98	Brac Bank Ltd., Kadameli	1112303786785000	50,000,000	0	50,000,000	0	0	0	0	50,000,000
99	IFIC Bank Ltd., Agrabad	1363375/HL-4329	20,000,000	0	20,000,000	0	0	0	0	20,000,000
100	Mutual Trust Bank Ltd., Agrabad Branch	31000991801	20,000,000	0	20,000,000	0	0	0	0	20,000,000
101	Basac Bank Ltd., Jubilee Road Br.	1318-01-0007180	50,000,000	0	50,000,000	0	0	0	0	50,000,000
102	Union Bank Ltd., Kumira Branch	059-204-0001834	20,000,000	0	20,000,000	0	0	0	0	20,000,000
103	Midland Bank Ltd., CDA Avenue Branch	171100017401	10,000,000	0	10,000,000	0	0	0	0	10,000,000
104	Union Bank Ltd., Bamdarilla Branch	081-204-0000319	20,000,000	0	20,000,000	0	0	0	0	20,000,000
105	Social Islami Bank Ltd./Zoheda, Sharani Branch	33532-0008115	10,000,000	0	10,000,000	0	0	0	0	10,000,000
106	Midland Bank Ltd./Chowdhury hat Branch	0019-1100012075	5,000,000	0	5,000,000	0	0	0	0	5,000,000
107	Midland Bank Ltd., Chowdhury hat Branch	191100012084	5,000,000	0	5,000,000	0	0	0	0	5,000,000
Total Takas:				3,391,915,875	1,715,000,000	163,830,683	16,383,069	1,216,500	856,196,629	2,723,125,820

