

DAP Fertilizer Company Limited

Rangadia, Chattogram-4000

**Financial Statements & Auditor's Report
For the period ended June 30, 2024**

**Independent Auditor's Report
To the Board of Director of DAP Fertilizer Company Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of DAP Fertilizer Company Limited ("the Company"), which comprise the Statement of Financial Position as at 30th June, 2024 and the related Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 30th June, 2024 and notes to the Financial Statements including a material accounting Policy Information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30th June, 2024 and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

Basis for Opinion

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

Emphasis of Matters

We would like to draw attention to note 3.01 regarding Position of shareholding, Shareholder's changed should be confirmed through RJSC. Our opinion is not modified in respect of this matter.

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's 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:

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

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:

- ▶ 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;
- ▶ 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
- ▶ the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.


A.K.M Aminul Hoque, FCA (#407), Partner
A Hoque & Co.
Chartered Accountants


Md. Riaz Hosen, ACA, Partner (#2156)
G. Kibria & CO.
Chartered Accountants
DVC: 2501022156AS352593


Date: 02.01.2025
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
Statement of Financial Position
As At 30th June, 2024

Particulars	Notes	Balance as at 30.06.2024	Balance as at 30.06.2023
Authorized Capital :	3.00	<u>5,000,000,000.00</u>	<u>5,000,000,000.00</u>
Capital :			
Issued Subscribed and Paid up Capital	3.00	1,000.00	1,000.00
Government Equity	4.00	7,580,602,692.93	7,580,602,692.93
A. Total Capital & Equity		<u>7,580,603,692.93</u>	<u>7,580,603,692.93</u>
Reserve & Surplus :			
Accumulated Profit /(Loss)/Retained Earnings	5.00	-	-
General Reserve		1,360,551,812.00	1,360,551,812.00
B. Total Reserve and Surplus		<u>1,360,551,812.00</u>	<u>1,360,551,812.00</u>
C. Total Shareholder`s Equity (A+B)		<u>8,941,155,504.93</u>	<u>8,941,155,504.93</u>
Long Term Liabilities :			
Foreign Loan (ISP, CGCL, China)	6.10	2,868,588,340.20	2,918,588,340.20
Foreign Loan (JBIC, Japan)	6.20	1,460,091,448.00	1,460,091,448.00
Govt. Loan (ADP)	6.30	330,630,000.00	321,360,000.00
D. Total Long Term Liabilities		<u>4,659,309,788.20</u>	<u>4,700,039,788.20</u>
Capital Employed (C+D)		<u>13,600,465,293.13</u>	<u>13,641,195,293.13</u>
Fixed Assets			
Fixed Assets - At Cost	7.10 & 7.20	13,120,666,226.28	13,083,631,075.55
Less. Accumulated Depreciation	7.30 & 7.40	(10,354,193,794.21)	(9,760,121,312.66)
Fixed Assets At Written Down Value		2,766,472,432.07	3,323,509,762.89
Capital Work In Progress	8.10	38,402,436.00	18,779,667.00
A. Total Fixed Assets		<u>2,804,874,868.07</u>	<u>3,342,289,429.89</u>
Inventories			
Raw and Packing Materials	9.01	1,086,330,601.20	191,686,131.12
Spares, Accessories and Stores	9.02	181,769,776.86	183,286,224.71
Store-in-Transit	9.03	8,124,285.95	6,168,162.17
Work-in-process	9.04	475,000.00	475,000.00
Finished Goods	9.05	199,546,550.00	635,170,950.00
B. Total Inventories		<u>1,476,246,214.01</u>	<u>1,016,786,467.99</u>
Other Current Assets			
Current Account with BCIC	10.00	1,373,621,893.07	614,191,482.37
Current Account with Enterprises	11.00	30,520,909.72	-
Advances, Deposits, Pre-payments & Loan	12.00	71,612,600.60	102,068,222.60
Advance Against Income Tax	13.00	1,588,067,488.95	1,279,813,733.90
Subsidy Receivable From Govt.	14.00	4,212,577,552.00	6,127,022,708.00
Other Receivable	15.00	10,078,037.00	28,093,228.00
Investment in FDR	16.00	3,430,000,000.00	1,950,000,000.00
Cash and Bank balance	17.00	346,520,147.41	490,261,345.28
C. Total Other Current Assets		<u>11,062,998,628.75</u>	<u>10,591,450,720.15</u>
D. Total Current Assets (B+C)		<u>12,539,244,842.76</u>	<u>11,608,237,188.14</u>

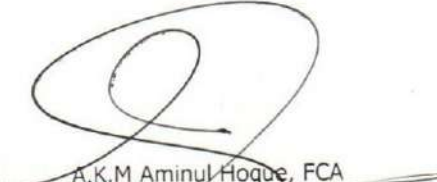


Particulars	Notes	Balance as at 30.06.2024	Balance as at 30.06.2023
Current Liabilities :			
Creditors for Expenses	18.01	505,752,372.74	525,253,555.84
Creditors for Goods Supply	18.02	1,082,363,127.70	461,879,085.51
Creditors for Other Finance	18.03	67,487,111.89	78,484,247.17
Current Account with Enterprises	18.04	669,485.00	124,494,497.23
Provision for Taxation	19.00	87,382,320.37	119,219,939.15
Provision for CPPF		-	-
E. Total Current Liabilities		1,743,654,417.70	1,309,331,324.90
F. Net Current Assets / (Liabilities) (D-E)		10,795,590,425.06	10,298,905,863.24
Total Assets Less current liabilities (A+F)		13,600,465,293.13	13,641,195,293.13
Contingent Liabilities	30.00	486,102,841.00	410,312,764.00


Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


Managing Director
Md. Mostafizur Rahman Patwary
Managing Director
DAP FERTILIZER COMPANY LTD.
Rajshahi, Moulvibazar, Chittogram.


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


A.K.M Aminul Hoque, FCA
A. Hoque & Co.
Chartered Accountants


Md. Riaz Hosen, ACA, Partner (#2156)
G. Kibria & Co.
Chartered Accountants
DVC: 2501022156AS352593


Dated: 29.12.2024
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
Statement of Comprehensive Income
As At 30th June, 2024

		Balance as at 30.06.2024	Balance as at 30.06.2023
Net Turnover	20.00	9,254,686,952.00	14,568,932,458.00
		9,254,686,952.00	14,568,932,458.00
Less : Cost of Goods Sold	COGS	8,644,868,315.25	13,883,973,643.46
Gross Profit/(Loss)		609,818,636.75	684,958,814.54
Less : Other Operating Expenses		-	-
General & Admin Overheads	22.00	103,329,228.26	114,950,949.24
Selling & Distribution Overheads	23.00	360,115,823.50	335,410,008.71
Salary & Allowance (Admin)	26.01	52,336,806.50	60,466,024.96
Salary & Allowance (Sales)	26.01	4,757,891.50	5,496,911.36
Audit Fees	27.00	101,200.00	141,200.00
Head Office Management Expenses	28.00	140,000,000.00	180,000,000.00
Total Other Operating Expenses		660,640,949.76	696,465,094.27
Operating Profit/(Loss)		(50,822,313.01)	(11,506,279.73)
Less : Financial Expenses	24.00	10,439,606.50	9,942,109.41
Add : Other Income	25.00	117,495,010.88	109,519,099.29
Less: Turnover Tax	19.10	56,233,091.37	88,070,710.15
Net Profit / (Loss)		0.00	0.00
Less : Contribution to Companies		-	-
Net Profit / (Loss) after CPPF		-	-
Less : Provision for Taxation		-	-
Net Profit / (Loss) after Income Tax		-	-
Accumulated profit/(loss) brought forward		-	-
Prior year Adjustment	--	-	-
Accumulated Profit/(Loss) transferred to the Statement of Financial Position		-	-


Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


A.K.M Amirul Hoque, FCA
A. Hoque & Co.
Chartered Accountants


Managing Director
Md. Mostafizur Rahman Patwary
Managing Director
As per our report of every date annexed
DAP FERTILIZER COMPANY LTD.
Rangadia, Anowara, Chattogram


05.01.2025
Director

মোঃ মনিরুজ্জামান
পরিচালক (বাণিজ্যিক), বিসিআইসি
মুগদাচিব, শিল্প মন্ত্রণালয়।


Md. Riaz Hosen, ASA, Partner (#2156)
G. Kibria & Co.
Chartered Accountants
DVC: 2501022156AS352593

Dated: 29.12.2024
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

COST OF GOODS SOLD FOR THE YEAR ENDED 30TH JUNE, 2024.

Particulars	Notes	Balance as at 30.06.2024	Balance as at 30.06.2023
I. Variable Cost			
Raw Materials Consumption	21.10	6,953,119,075.49	12,681,144,222.33
Chemical Consumption		-	-
Packing Material Consumption	21.20	93,212,217.15	101,316,143.00
A. Total Material Cost		7,046,331,292.64	12,782,460,365.33
Factory Overhead (Variable)			
Natural Gas	21.30	36,857,839.00	38,235,023.00
Electricity Expenses	21.30	173,468,704.40	149,896,106.00
Steam	21.30	14,934,014.50	8,825,313.00
Process Water	21.30	2,071,765.00	2,594,675.00
Cooling Water	21.30	1,462,222.00	1,851,095.00
Demin Water	21.30	1,682,405.00	2,181,997.00
Oil & Lubricant (70%)	21.30	6,781,277.28	6,629,404.28
Spares & Accessories & Store Consumption (60%)	21.40	28,689,865.36	21,429,019.90
Repair & Maintenance (30%)	21.30	9,059,196.60	5,556,781.80
B. Total Factory Overhead (Variable)		275,007,289.14	237,199,414.99
Total Variable Cost (A + B)		7,321,338,581.78	13,019,659,780.31
II. Fixed Cost			
A. Direct Factory Salary & Wages	26.01	104,673,613.00	120,932,049.92
Factory Overhead (Fixed)			
Indirect Salary & Wages	26.01	76,126,264.00	87,950,581.76
Oil & Lubricant (30%)	21.30	2,906,261.69	2,841,173.26
Spares & Accessories & Store Consumption (40%)	21.40	19,126,576.91	14,286,013.27
Repair & Maintenance (70%)	21.30	21,138,125.40	12,965,824.20
Depreciation (95%)	8.10 &	564,368,857.47	562,975,199.47
Other Factory Overhead	21.50	79,999,341.00	85,226,646.26
Factory Insurance	29.00	19,566,294.00	22,321,125.00
B. Total Factory Overhead (Fixed)		783,231,720.47	788,566,563.23
Total Fixed Cost (A + B)		887,905,333.47	909,498,613.15
Total Manufacturing Cost (I + II)		8,209,243,915.25	13,929,158,393.46
Opening Work-in-Process	9.04	475,000.00	350,000.00
[-] Closing Work-in-Process	9.04	(475,000.00)	(475,000.00)
Cost Of Goods Manufactured		8,209,243,915.25	13,929,033,393.46
Opening Finished Goods	9.05	635,170,950.00	590,111,200.00
Cost of Goods Available for Sale		8,844,414,865.25	14,519,144,593.46
[-] Closing Finished Goods	9.05	(199,546,550.00)	(635,170,950.00)
Cost of Goods Sold		8,644,868,315.25	13,883,973,643.46


Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


Managing Director
Md. Mostafizur Rahman Patwary
Managing Director
DAP FERTILIZER COMPANY LTD.
Rangadia, Anowara, Chattogram.


05.01.2025
Director

মোঃ মনিরুজ্জামান
পরিচালক (বাপিজিক), বিসিআইসি
যুক্তাঞ্চল, শিল্প মন্ত্রণালয়।



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram-4000

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE, 2024

Particulars	Paid up Share Capital	Govt. Equity	General Reserve	Retained Earnings	Amount (Tk.)
	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2
Balance as at 1st July, 2023	1,000.00	7,580,602,692.93	1,360,551,812.00	-	8,941,155,504.93
Foreign Loan Transfer to Govt. Equity	-	-	-	-	-
Net Profit/(Loss) During the Year	-	-	-	-	-
Balance as at 30th June, 2024	1,000.00	7,580,602,692.93	1,360,551,812.00	-	8,941,155,504.93
Balance as at 1st July, 2022	1,000.00	5,300,697,326.93	1,360,551,812.00	-	6,661,250,138.93
Foreign Loan Transfer to Govt. Equity	-	2,279,905,366	-	-	2,279,905,366.00
Net Profit/(Loss) During the Year	-	-	-	-	-
Balance as at 30th June, 2023	1,000.00	7,580,602,692.93	1,360,551,812.00	-	8,941,155,504.93



Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


Managing Director
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DAP FERTILIZER COMPANY LTD.
Rangadia, Anowara, Chattogram


05.01.2025
Director

মোঃ মনিরুজ্জামান
পরিচালক (বাণিজ্যিক), বিসিআইসি
সুপারসচিব, শিল্প মন্ত্রণালয়।

As per schedule prepared and annexed


A.K.M. Aminul Hoque, FCA
A. Hoque & Co.
Chartered Accountants


Md. Riaz Hosen, ACA, Partner (#2156)
G. Kibria & Co.
Chartered Accountants
DVC: 2501022156AS352593

Dated: 29.12.2024
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram-4000

STATEMENT OF FUND FLOW FOR THE YEAR ENDED 30TH JUNE, 2024

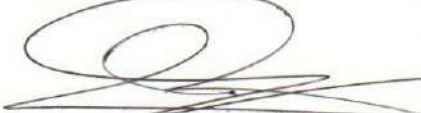
Particulars	Balance as at 30.06.2024	Balance as at 30.06.2023
SOURCE OF FUND :		
Net Profit/ (Loss) after Taxation	-	-
Depreciation for the Current Year	594,072,482	592,605,473
Prior Year Adjustment	-	-
Fund from Operation :	-	-
Decrease in Capital	-	-
Decrease Inventories	-	1,465,137,558
Increase in Total Current Liabilities	434,323,093	-
Decrease in Work-in-Progress	-	-
Increase in Long Term Loan :	-	-
Increase in Foreign Loan (ISP, CCCL, China)	-	-
Increase in Foreign Loan (JBIC, Japan)	-	-
Increase in Govt. Loan (ADP)	9,270,000	9,270,000
A. Total Sources of Fund	1,037,665,575	2,067,013,031
APPLICATION OF FUND :		
Decrease in Foreign Loan (JBIC, Japan)	-	2,279,905,366
Decrease in Foreign Loan (ISP, CCCL, China)	50,000,000	50,000,000
Increase in Fixed Assets	37,035,151	25,287,205
Increase in Inventories	459,459,746	-
Increase in Total Other Current Assets	471,547,909	2,104,313,481
Decrease in Total Current Liabilities	-	940,871,326
Increase in Work-in-Progress	19,622,769	17,329,667
Provision for Income Tax	56,233,091	-
B. Total Application of Fund	1,093,898,666	5,417,707,045
C. Decrease in Working Capital (A-B)	(56,233,091)	(3,350,694,013)
i) Change in Cash	(143,741,198)	(1,061,305,847)
ii) Change in Non Cash	87,508,107	(2,289,388,166)
Net change in working capital (i+ii)	(56,233,091)	(3,350,694,013)



Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


Managing Director
Md. Mostafizur Rahman Patwary
Managing Director
As per our report of even date annexed
DAP FERTILIZER COMPANY LTD.
Rangadia, Anowara, Chattogram.


25.01.2025
Director

মোঃ মনিরুজ্জামান
পরিচালক (বাণিজ্যিক), বিসিআইসি
স্বত্বসচিব, শিল্প মন্ত্রণালয়।


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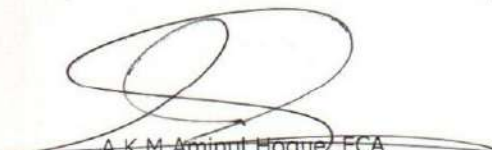
DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram-4000
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2024

Particulars	Balance as at 30.06.2024	Balance as at 30.06.2023
Cash Flow from Operating Activities:		
Cash received from Revenues, Interest and Others	2,312,405,410.88	14,701,749,059.29
Cash received from Government Subsidy	8,974,221,708.00	(2,821,193,593.00)
Cash paid for Purchases, Salaries, Tax, Liabilities, Expenses etc.	(9,052,589,470.10)	(11,476,285,476.69)
A. Net Cash Provided/(Used) by Operating Activities	2,234,037,648.78	404,269,989.60
Cash Flow from Investing Activities:		
Acquisition of Fixed Assets	(37,035,150.73)	(25,287,204.67)
Investment in FDR	(1,480,000,000.00)	1,460,000,000.00
Capital Work-in-Progress	(19,622,769.00)	(17,329,667.00)
B. Net Cash Provided/(Used) by Investing Activities	(1,536,657,919.73)	1,417,383,128.33
Cash Flow from Financing Activities:		
Foreign Loan	(50,000,000.00)	(2,329,905,366.00)
Current Account with BCIC	(759,430,410.70)	(396,232,783.65)
Current Account with Enterprises	(30,520,909.72)	(156,148,705.63)
Financial Expenses	(10,439,606.50)	(9,942,109.00)
Government Loan	9,270,000.00	9,270,000.00
C. Net Cash Provided/(Used) by Financing Activities	(841,120,926.92)	(2,882,958,964.28)
D. Net Increase/(Decrease) in Cash & Bank Balance (A+B+C):	(143,741,197.87)	(1,061,305,846.72)
Cash and Cash Equivalent at the Beginning of the Year	490,261,345.28	1,551,567,192.00
Cash and Cash Equivalent at the ending of the Year	346,520,147.41	490,261,345.28


Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


Managing Director
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Managing Director
DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram


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


A.K.M Aminul Hoque, FCA
A. Hoque & Co.
Chartered Accountants


Md. Riaz Hosen, ACA, Partner (#2156)
G. Kibria & Co.
Chartered Accountants
DVC: 2501022156AS352593

Dated: 29.12.2024
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM-4000.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024

1.00 **Status and Activities:**

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

1	Name of the Company	DAP Fertilizer Company Limited
2	Administrative Ministry	Ministry of Industries
3	Executing Agency	Bangladesh Chemical Industries Corporation (BCIC)
4	Location	Rangadia, Anowara, Chattogram
5	Area	61 acres
6	Product	Di-Ammonium Phosphate (DAP) Fertilizer
7	Production Capacity:	
a	Initial (Plant-1 & 2)	Yearly: 5,28,000 M.T
b	Attainable (Plant-1 & 2)	Yearly: 2,00,000 M.T
8	Main Raw Materials	Phosphoric Acid, Liquid Amonia & Sulphuric Acid
9	Date of Incorporation	28-Aug-06
10	Date of Commercial Production	1st December, 2006
11	Source of Fund	GOB, EXIM Bank of China (Plant-1) & JBIC, Japan (Plant-2)
12	No. of Manpower:	
a	Sanction	816 Nos.
b	Actual	375 Nos.

2.00 **Significant Accounting and Related Policies:**

2.01 **Basis and Convention of Accounting:**

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

2.02 **Depreciation:**

Depreciation is charged on Straight-line method on the basis of life expectancy of the assets. The percentage of depreciation are as follows:

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



2.03 Ownership of Land Property:

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

2.04 Allocation of Spares & Accessories, Repairs & Maintenance and Oil & Lubricants:

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

2.05 Valuation of Inventories:

a) Raw Materials:

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

b) Stores, Spares & Accessories:

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

c) Work in Process:

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

d) Finished Products:

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

2.06 Foreign Currency Transaction and their Translation:

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

2.07 Workers' Profit Participation Fund:

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

2.08 Taxation:

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

2.09 Report period:

The financial statements of the Company covers the period from July 01, 2023 to June 30, 2024.

2.1 Comparative information:

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



3.00: Share Capital

Particulars	2023 - 2024	2022 - 2023
Authorized Capital (50,000,000 Ordinary Shares of Tk. 100/- each)	5,000,000,000.00	5,000,000,000.00
Issued, Subscribed and Paid-up Capital (10 Ordinary Share of Tk. 100 each)	1,000.00	1,000.00
Total	1,000.00	1,000.00

Note- 3.01: Position of Shareholding

Particulars	No. of Shareholdings	
	2023 - 2024	2022 - 2023
Bangladesh Chemical Industries Corporation (BCIC)	3.00	3.00
Mr. Md. Saidur Rahman, Chairman (Grade-1), BCIC, Dhaka.	1.00	1.00
Mr. S. M. Alam, Additional Secretary, Ministry of Industry	1.00	1.00
Mr. Shah Momin, Director, Commercial, BCIC, Dhaka	1.00	1.00
Mr.Dr. Mohammed Monsur Alam Khan, Director, Technical and Engineering, BCIC, Dhaka	1.00	1.00
Director, Finance, BCIC, Dhaka.	1.00	1.00
Mr. Badal Kumar Banik, Managing Director, DAPFCL, Chattogram	1.00	1.00
Mr. Mizanur Rahman, Managing Director, CUFL, Chattogram	1.00	1.00
Total	10.00	10.00

Note- 4.00: GOVT. EQUITY

Particulars	2023 - 2024	2022 - 2023
Govt. Equity (Plant-1)	3,668,797,326.93	3,668,797,326.93
Govt. Equity (Plant-2)	3,911,805,366.00	3,911,805,366.00
Foreign Loan Converted into Equity (Plant-1)	-	-
Foreign Loan Converted into Equity (Plant-2)	-	-
Adp loan converted into equity	-	-
Share money deposit	-	-
Total	7,580,602,692.93	7,580,602,692.93

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

Note- 5.00: General Reserve

Particulars	2023 - 2024	2022 - 2023
Opening	1,360,551,812.00	1,360,551,812.00
Addition	-	-
Total	1,360,551,812.00	1,360,551,812.00
Less : Adj.	-	-
Closing Balance	1,360,551,812.00	1,360,551,812.00

The amount received on January, 2009 from M/S Toyo Engineering corporation, General Contractor of DAP-2 Project for not performing Performance Gurantee Test Run (PGTR) as per contact. The amount transfer to General Reserve from Appraisal Reserve based on tripartite discussion meeting.

Note- 6.00: Longterm Liabilities

Particulars	2023 - 2024	2022 - 2023
Foreign Loan Payable (Plant-2) - JBIC	1,460,091,448.00	1,460,091,448.00
Foreign Loan Payable (Plant-1) - ISP	2,868,588,340.20	2,918,588,340.20
Local Loan Payable - ADP (Govt.)	330,630,000.00	321,360,000.00
Total	4,659,309,788.20	4,700,039,788.20



Note- 6.10: ISP LOAN

Particulars	2023 - 2024	2022 - 2023
Opening		
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	2,918,588,340.20	2,968,588,340.20
Total	2,918,588,340.20	2,968,588,340.20
Less : Payment[2-2-11%][%PAYMENT%]		
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	50,000,000.00	50,000,000.00
Total	50,000,000.00	50,000,000.00
Closing Balance		
ISP loan (EXIM Bank of China) - [plant - 1]	-	-
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	-	-
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	2,868,588,340.20	2,918,588,340.20
Total	2,868,588,340.20	2,918,588,340.20

In the above loan from EXIM Bank of China for plant - 1 is shown in Annexure C. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of EXIM Bank of China's Loan of China RMB Yuan 26,37,99,958 for DAP-1 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from June, 2015 of DAP-1. BCIC has paid Tk. 343.24 Crore against loan from EXIM Bank of China (Plant-1) till June 30, 2024. As per previous practice of BCIC, DAP used to adjust exchange gain/loss with Loan/Asset.

Note- 6.20: FOREIGN LOAN - JBIC LOAN

Particulars	2023 - 2024	2022 - 2023
Opening		
JBIC loan(Japan) -(plant-2)	-	1,698,223,785.00
Exch.fluc.effect on JBIC loan -(plant-2)	-	581,681,581.00
Interest payable on JBIC loan (plant-2)	1,460,091,448.00	1,460,091,448.00
Total	1,460,091,448.00	3,739,996,814.00
Less : Payment[2-2-10%][%PAYMENT%]		
JBIC loan(Japan) -(plant-2)	-	(1,698,223,785.00)
Exch.fluc.effect on JBIC loan -(plant-2)	-	(581,681,581.00)
Total		(2,279,905,366.00)
Closing Balance		
JBIC loan(Japan) -(plant-2)	-	-
Exch.fluc.effect on JBIC loan -(plant-2)	-	-
Interest payable on JBIC loan (plant-2)	1,460,091,448.00	1,460,091,448.00
Total	1,460,091,448.00	1,460,091,448.00

In the above loan from JBIC, Japan for plant-2 is shown in Annexure D. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of JBIC's Loan of Japanese Yen of 722,13,78,173 for DAP-2 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from 1st April, 2011 of DAP-2. BCIC has paid Tk. 433.51 Crore against JBIC's loan(Plant-2) till June 30,2024.

Note- 6.30: LOAN PAYBLE ADP - GOVT.

Particulars	2023 - 2024	2022 - 2023
Opening		
Govt. loan (ADP) - [plant - 1]	185,400,000.00	185,400,000.00
Interest payable on ADP loan (plant-1)	135,960,000.00	126,690,000.00
Total	321,360,000.00	312,090,000.00
Addition		
Interest payable on ADP loan (plant-1)	9,270,000.00	9,270,000.00
Total	9,270,000.00	9,270,000.00
Closing Balance		
Govt. loan (ADP) - [plant - 1]	185,400,000.00	185,400,000.00
Interest payable on ADP loan (plant-1)	145,230,000.00	135,960,000.00
Total	330,630,000.00	321,360,000.00



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

Note- 7.10: FIXED ASSETS AT COST (Plant-1)

Particulars	2023 - 2024	2022 - 2023
Opening	6,647,521,935.24	6,646,381,609.81
Addition	36,396,584.07	10,623,125.44
Total	6,683,918,519.31	6,657,004,735.25
Less : Disposal / Adj.		(9,482,800.01)
Closing Balance	6,683,918,519.31	6,647,521,935.24

Fixed Assets at cost less depreciation schedule details are shown in Annexure-K.

Note- 7.20: FIXED ASSETS AT COST (Plant-2)

Particulars	2023 - 2024	2022 - 2023
Opening	6,436,109,140.31	6,421,445,061.08
Addition	638,566.66	14,664,079.23
Total	6,436,747,706.97	6,436,109,140.31
Less : Disposal / Adj.	-	-
Closing Balance	6,436,747,706.97	6,436,109,140.31

Fixed Assets at cost less depreciation schedule details are shown in Annexure-L.

Note- 7.30: ACCUMULATED DEPRECIATION (Plant-1)

Particulars	2023 - 2024	2022 - 2023
Opening	4,895,122,413.99	4,578,066,576.49
Addition	318,306,366.50	317,055,837.50
Total	5,213,428,780.49	4,895,122,413.99
Add : Disposal / Adj.	142,659,744.44	-
Closing Balance	5,356,088,524.93	4,895,122,413.99

Note- 7.40: ACCUMULATED DEPRECIATION (Plant-2)

Particulars	2023 - 2024	2022 - 2023
Opening	4,864,998,898.67	4,589,449,263.04
Addition	275,766,115.05	275,549,635.63
Total	5,140,765,013.72	4,864,998,898.67
Less : Disposal / Adj.	142,659,744.44	-
Closing Balance	4,998,105,269.28	4,864,998,898.67

Note- 7.50: ALLOCATION FOR DEPRECIATION CHARGE (Plant-1)

Particulars	2023 - 2024	2022 - 2023
Factory Overhead (95%)	302,391,048.17	301,203,045.63
General & Admin Exp. (5%)	15,915,318.33	15,852,791.88
Total	318,306,366.50	317,055,837.50

Note- 7.60: ALLOCATION FOR DEPRECIATION CHARGE (Plant-2)

Particulars	2023 - 2024	2022 - 2023
Factory Overhead (95%)	261,977,809.30	261,772,153.85
General & Admin Exp. (5%)	13,788,305.75	13,777,481.78
Total	275,766,115.05	275,549,635.63



Note- 8.10: Capital Work In Progress

Particulars	2023 - 2024	2022 - 2023
Opening Balance	18,779,667.00	1,450,000.00
Add: During the year	23,928,274.00	17,329,567.00
Total	42,707,941.00	18,779,667.00
Less Transfer to Fixed Assets	4,305,505.00	-
Closing Balance during the Year	38,402,436.00	18,779,667.00

Note- 9.00: RAW AND PACKING MATERIALS

Particulars	2023 - 2024	2022 - 2023
Finished Goods	199,546,550.00	635,170,950.00
Work In Progress	475,000.00	475,000.00
Inventory of raw and packing materials	1,086,330,601.20	191,686,131.11
Spares, accessories and stores	181,769,776.86	183,286,224.71
Store in-transit	8,124,285.95	6,168,162.17
Total	1,476,246,214.01	1,016,786,467.99

Note- 9.01: RAW AND PACKING MATERIALS

Particulars	2023 - 2024	2022 - 2023
Phosphoric acid	921,463,149.55	56,252,059.66
Ammonia	130,478,785.47	99,378,692.05
Sulphuric acid	2,365,726.30	14,424,311.45
Filler/sand	1,014,408.75	1,827.69
WPP bag with liner	28,751,145.50	19,123,401.83
Sewing needles	55,333.18	
Poly pallets	111,114.00	111,114.00
Sewing thread	209,295.04	513,081.02
Other packing materials	1,881,643.41	1,881,643.41
Total	1,086,330,601.20	191,686,131.11

Note- 9.01: Phosphoric Acid

Particulars	2023 - 2024	2022 - 2023
Opening	56,252,059.66	1,602,005,164.39
ADD : Received During the year	6,643,759,890.37	8,379,192,117.25
Total	6,700,011,950.03	9,981,197,281.64
Less : Consumption During the Year	5,778,548,800.48	9,924,945,221.98
Closing	921,463,149.55	56,252,059.66

Note- 9.01020: Ammonia

Particulars	2023 - 2024	2022 - 2023
Opening	99,378,692.05	122,308,310.55
ADD : Received During the year	1,140,046,586.40	2,637,897,472.88
Total	1,239,425,278.45	2,760,205,783.43
Less : Consumption During the Year	1,108,946,492.98	2,660,827,091.38
Closing	130,478,785.47	99,378,692.05

Note- 9.01: Sulphuric Acid

Particulars	2023 - 2024	2022 - 2023
Opening	14,424,311.45	766,743.34
ADD : Received During the year	53,263,055.00	108,931,864.00
Total	67,687,366.45	109,698,607.34
Less : Consumption During the Year	65,321,640.16	95,274,295.89
Closing	2,365,726.29	14,424,311.45



Note- 9.01040: Filler/Sand

Particulars	2023 - 2024	2022 - 2023
Opening	1,827.69	99,440.77
ADD : Received During the year	1,314,722.93	-
Total	1,316,550.62	99,440.77
Less : Consumption During the Year	302,141.87	97,613.08
Closing	1,014,408.75	1,827.69

Note- 9.01050: Process chemicals

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01060: Lab Chemicals

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01070: Other Chemicals

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01080: WPP Bag with Liner

Particulars	2023 - 2024	2022 - 2023
Opening	19,123,401.83	8,417,911.91
ADD : Received During the year	101,715,000.00	111,142,650.00
Total	120,838,401.83	119,560,561.91
Less : Consumption During the Year	92,087,256.33	100,437,160.08
Closing	28,751,145.50	19,123,401.83

Note- 9.01090: Poly bags(self manufactured)

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-



Note- 9.01100: Poly Bags(Others)

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01110: Jute Bags

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01120: Jute Twine/Thread

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01130: Sewing Needles

Particulars	2023 - 2024	2022 - 2023
Opening	-	14,950.00
ADD : Received During the year	134,251.03	71,000.00
Total	134,251.03	85,950.00
Less : Consumption During the Year	78,917.83	85,950.00
Closing	55,333.20	-

Note- 9.01140: Poly Pallets

Particulars	2023 - 2024	2022 - 2023
Opening	111,114.00	111,114.00
ADD : Received During the year	-	-
Total	111,114.00	111,114.00
Less : Consumption During the Year	-	-
Closing	111,114.00	111,114.00

Note- 9.01150: Sewing thread

Particulars	2023 - 2024	2022 - 2023
Opening	513,081.02	143,109.44
ADD : Received During the year	728,997.00	1,163,004.50
Total	1,242,078.02	1,306,113.94
Less : Consumption During the Year	1,032,782.98	793,032.92
Closing	209,295.04	513,081.02



Note- 9.01160: Jute String

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
Add: Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.01170: Other Packing Materials

Particulars	2023 - 2024	2022 - 2023
Opening	1,881,643.41	3,547,084.54
ADD : Received During the year	13,260.00	-
Total	1,894,903.41	3,547,084.54
Less : Consumption During the Year	13,260.00	-
Less : Consumption during the year [3-2-12-125-00000] Consumption	-	1,665,441.13
Closing	1,881,643.41	1,881,643.41

Note- 9.01180: Containers, Drums, Cans, Boxes & Others

Particulars	2023 - 2024	2022 - 2023
Opening	-	-
ADD : Received During the year	-	-
Total	-	-
Less : Consumption During the Year	-	-
Closing	-	-

Note- 9.02000: Spares , Accessories & Stores

Particulars	2023 - 2024	2022 - 2023
Opening	183,286,224.71	154,024,253.51
ADD : Received During the year	96,016,735.30	94,839,958.42
Available For Consumption :	279,302,960.01	248,864,211.93
Less : Consumption During the Year	46,503,415.40	34,147,917.80
Less : Transferred to Fixed Asset [1-2-10/1-2-11%] [TRANSFERRED/Asset Addition]	32,729,645.74	15,804,404.66
Less : Oil & Lubricants Consumption [4-3-17%][Consumption]	9,687,538.97	9,470,577.54
Less : General Store [4-3-19%]	1,313,026.87	1,567,115.38
Less : Repair & Maintenance Vehicle [4-6-10-136%][Consumption]	2,829,312.55	258,491.57
Less : Chemical Consumption [4-4-10-156%][Consumption]	18,000.00	109,421.02
Less : Factory O/H - Uniform [4-4-10-116 + 4-6-10-116 + 4-7-10-116][Consumption]	4,419,449.00	4,190,284.25
Less : Store & Other Consumable and Fire & Safety [4-4-10-154 + 4-4-10-166][Consumption]	-	-
Less : Admin O/H [4-6-10-161%][Consumption]	32,794.62	29,775.00
Less : Provisional Expenses Adj. [2-1-28%][Adjustment]	-	-
Closing	181,769,776.86	183,286,224.71

Note- 9.03000: Store In Transit

Particulars	2023 - 2024	2022 - 2023
Opening	6,168,162.17	24,744.00
ADD : Received During the year	152,890,596.36	1,412,603,339.31
Total	159,058,758.53	1,412,628,083.31
Less : Consumption During the Year	150,934,472.58	1,406,459,921.14
Closing	8,124,285.95	6,168,162.17

Details of store-in-transit are shown in Annexure-I



Note- 9.04000: Work-in-Process

Particulars	2023 - 2024	2022 - 2023
Loose DAP 25 M.T @ Tk 19,000.00	475,000.00	475,000.00

Note- 9.05000: Finished Goods

Particulars	2023 - 2024	2022 - 2023
Fertilizer @ Tk 19000.00 10502.45 M.T	199,546,550.00	
Fertilizer @ Tk 19000.00 33430.05 M.T		635,170,950.00

Note- 10.00000: Current Account With BCIC

Particulars	2023 - 2024	2022 - 2023
Opening	614,191,482.37	217,958,698.89
ADD : Addition	15,051,703,675.00	14,226,953,656.00
Total	15,665,895,157.37	14,444,912,354.89
Less : Expense / Adjustment	14,292,273,264.30	13,830,720,872.52
Closing	1,373,621,893.07	614,191,482.37

Note- 11.00000: Current Account With Enterprise (BCIC Subsidiaries)

Particulars	2023 - 2024	2022 - 2023
Ashuganj Fertilizer and chemical company Ltd (AFCL)	42,159,125.18	36,981.18
Bangladesh Insulator & Sanitaryware Factory Ltd (BISFL)		60,752.00
Chattak cement Company Ltd (CCCL)	(89,396.00)	(95,616.00)
Chittagong Urea Fertilizer Ltd (CUFL)	322,698.41	(110,690,095.54)
Ghorashal Polash Urea Fertilizer Project (GPUFP)	233,705.00	7,380.00
Jamuna Fertilizer Company Limited (JFCL)	35,538.00	29,538.00
Karnaphuli Papers Mills Limited (KPML)	(3,471,954.00)	(3,481,338.00)
North Bengal Paper Mills (NBPM)	(82,906.00)	(82,906.00)
Natural Gas Fertilizer Factory Ltd (NGFFL)	(404,128.00)	(404,128.00)
Polash Urea Fertilizer Factory Limited (PUFFL)	(724,394.44)	(724,394.44)
Shahjalal Fertilizer Factory Ltd (SFCL)	82,533.20	115,830.20
Training Institute for Chemical Industries (TICI)	(45,233.00)	(45,233.00)
Tripple Super Phosphate Complex Ltd (TSPCL)	9,762.12	9,762.12
Urea Fertilizer Factory Ltd (UFFL)	(7,503,583.75)	(7,503,583.75)
Usmania Glass Sheet Factory Ltd (UGSFL)	(857.00)	(857.00)
Total	30,520,909.72	(122,767,908.23)

Note- 11.02000: CUFL

Particulars	2023 - 2024	2022 - 2023
Opening	(110,690,095.54)	(266,429,866.99)
ADD : Addition / Payment	555,641,214.00	662,568,275.00
Total	444,951,118.46	396,138,408.01
Less : Received / Adjustment	444,628,420.05	506,828,503.55
Closing	322,698.41	(110,690,095.54)

Note- 11.03000: JFCL

Particulars	2023 - 2024	2022 - 2023
Opening	29,538.00	29,538.00
ADD : Addition / Payment	6,000.00	-
Total	35,538.00	29,538.00
Less : Received / Adjustment	-	-
Closing	35,538.00	29,538.00



Note- 11.04000: AFCCL

Particulars	2023 - 2024	2022 - 2023
Opening	36,981.18	228,987.00
ADD : Addition / Payment	42,142,150.00	42,085.00
Total	42,179,131.18	271,072.00
Less : Received / Adjustment	20,006.00	234,090.82
Closing	42,159,125.18	36,981.18

Note- 11.05000: NGFFL

Particulars	2023 - 2024	2022 - 2023
Opening	(404,128.00)	(404,128.00)
ADD : Addition / Payment	-	-
Total	(404,128.00)	(404,128.00)
Less : Received / Adjustment	-	-
Closing	(404,128.00)	(404,128.00)

Note- 11.06000: PUFFL

Particulars	2023 - 2024	2022 - 2023
Opening	(724,394.44)	(724,394.44)
ADD : Addition / Payment	-	-
Total	(724,394.44)	(724,394.44)
Less : Received / Adjustment	-	-
Closing	(724,394.44)	(724,394.44)

Note- 11.07000: TSPCL

Particulars	2023 - 2024	2022 - 2023
Opening	9,762.12	9,762.12
ADD : Addition / Payment	-	-
Total	9,762.12	9,762.12
Less : Received / Adjustment	-	-
Closing	9,762.12	9,762.12

Note- 11.08000: UFFL

Particulars	2023 - 2024	2022 - 2023
Opening	(7,503,583.75)	(7,503,583.75)
ADD : Addition / Payment	-	-
Total	(7,503,583.75)	(7,503,583.75)
Less : Received / Adjustment	-	-
Closing	(7,503,583.75)	(7,503,583.75)

Note- 11.09000: KPML

Particulars	2023 - 2024	2022 - 2023
Opening	(3,481,338.00)	(3,481,338.00)
ADD : Addition / Payment	9,384.00	-
Total	(3,471,954.00)	(3,481,338.00)
Less : Received / Adjustment	-	-
Closing	(3,471,954.00)	(3,481,338.00)



Note- 11.12000: BISFL

Particulars	2023 - 2024	2022 - 2023
Opening	60,752.00	60,752.00
ADD : Addition / Payment	-	-
Total	60,752.00	60,752.00
Less : Received / Adjustment	60,752.00	-
Closing	-	60,752.00

Note- 11.13000: Chattak cement

Particulars	2023 - 2024	2022 - 2023
Opening	(95,616.00)	(95,616.00)
ADD : Addition / Payment	6,220.00	-
Total	(89,396.00)	(95,616.00)
Less : Received / Adjustment	-	-
Closing	(89,396.00)	(95,616.00)

Note- 11.14000: UGSFL

Particulars	2023 - 2024	2022 - 2023
Opening	(857.00)	22,414.00
ADD : Addition / Payment	-	-
Total	(857.00)	22,414.00
Less : Received / Adjustment	-	23,271.00
Closing	(857.00)	(857.00)

Note- 11.16000: TICI

Particulars	2023 - 2024	2022 - 2023
Opening	(45,233.00)	(10,433.00)
ADD : Addition / Payment	-	-
Total	(45,233.00)	(10,433.00)
Less : Received / Adjustment	-	34,800.00
Closing	(45,233.00)	(45,233.00)

Note- 11.17000: SFCL

Particulars	2023 - 2024	2022 - 2023
Opening	115,830.20	115,830.20
ADD : Addition / Payment	-	-
Total	115,830.20	115,830.20
Less : Received / Adjustment	33,297.00	-
Closing	82,533.20	115,830.20

Note- 11.18000: GPUFP

Particulars	2023 - 2024	2022 - 2023
Opening	7,380.00	7,380.00
ADD : Addition / Payment	232,300.00	-
Total	239,680.00	7,380.00
Less : Received / Adjustment	5,975.00	-
Closing	233,705.00	7,380.00



Note- 11.19000: NBPM

Particulars	2023 - 2024	2022 - 2023
Opening	(82,906.00)	(82,906.00)
ADD : Addition / Payment	-	-
Total	(82,906.00)	(82,906.00)
Less : Received / Adjustment	-	-
Closing	(82,906.00)	(82,906.00)

Note- 12.00000: Advance, Deposit & Prepayments

Particulars	2023 - 2024	2022 - 2023
Advances	17,857,196.60	36,461,857.10
Deposits	405,705.00	405,705.00
Loans	36,636,593.00	44,469,772.00
Pre-payments	16,713,106.00	20,730,888.50
Total	71,612,600.60	102,068,222.60

Note- 12.01010: Advance

Particulars	2023 - 2024	2022 - 2023
Advance against wages	2,215,121.00	2,245,121.00
Advance against purchase	10,139.00	
Advance against expenses	783,361.00	639,552.00
Advance against incentive bonus	279,145.00	279,145.00
Advance against wage commission	116,854.00	182,854.00
Advance to suppliers	1,413,915.90	2,421,092.90
Advance to contractors	2,695,625.00	4,747,500.00
Advance aga. officers welfare association	1,004,000.00	4,785.00
Advance aga. empl.welfare association	43,155.00	
Adv.aga.hr,gas & electric charge	21,114.00	
Adv.aga. purchase of Sulphuric acid.	9,243,656.70	25,233,700.20
Advance against wealfare fund.		708,107.00
Advance against Religious Festival	18,935.00	
Advance against Board Meeting Expense	12,175.00	
Total	17,857,196.60	36,461,857.10

Details of Advance are shown in Annexure-F. The entire advance in the salary and wages has been incorporated for through debit notes.

Note- 12.02000: Deposits

Particulars	2023 - 2024	2022 - 2023
Deposit to BTCL ,Chattogram	200,000.00	200,000.00
Deposit to KGDCL	150,196.00	150,196.00
Deposit to linde bangladesh ltd.	55,509.00	55,509.00
Total	405,705.00	405,705.00

Note- 12.03000: Pre-Payments

Particulars	2023 - 2024	2022 - 2023
Opening	20,730,888.50	24,650,314.00
ADD : Addition	16,713,106.00	19,566,294.00
Total	37,443,994.50	44,216,608.00
Less : Expense / Adjustment	20,730,888.50	23,485,719.50
Closing	16,713,106.00	20,730,888.50



Note- 12.04000: DAPFCL House Building Loan

Particulars	2023 - 2024	2022 - 2023
Opening	34,944,818.00	20,616,526.00
ADD : Addition	6,005,243.00	16,369,040.00
Total	40,950,061.00	36,985,566.00
Less : Received / Adjustment	11,898,288.00	2,040,748.00
Closing	29,051,773.00	34,944,818.00

Note- 12.05000: DAPFCL Motor Cycle Loan

Particulars	2023 - 2024	2022 - 2023
Opening	9,524,954.00	9,198,558.00
ADD : Addition	2,913,203.00	3,229,375.00
Total	12,438,157.00	12,427,933.00
Less : Received / Adjustment	4,853,337.00	2,902,979.00
Closing	7,584,820.00	9,524,954.00

Note- 13.00000: Advance Against Income Tax

Particulars	2023 - 2024	2022 - 2023
Opening		
Advance income tax (Import Stage)	1,061,114,721.60	735,363,628.40
Advance Tax	218,699,012.30	202,089,845.80
Total	1,279,813,733.90	937,453,474.20
Addition		
Advance Tax	21,862,049.56	16,610,862.04
Advance income tax (Import Stage)	339,672,506.95	425,962,125.63
Deposit Against Income Tax Appeals	34,801,328.00	
Total	396,335,884.51	442,572,987.67
Adjustment		
Advance income tax (Import Stage)	(88,070,710.15)	(100,211,032.43)
Advance Tax	(11,419.31)	(1,695.54)
Total	(88,082,129.46)	(100,212,727.97)
Closing		
Advance Income Tax (Import Stage) Annexure G	1,312,716,518.40	1,061,114,721.60
Advance Tax	240,549,642.55	218,699,012.30
Deposit Against Income Tax Appeals	34,801,328.00	
Total	1,588,067,488.95	1,279,813,733.90

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

Note- 14.00000: Subsidy Receivable from Govt.

Particulars	2023 - 2024	2022 - 2023
Opening	6,127,022,708.00	3,305,829,115.00
ADD : Addition	7,059,776,552.00	12,594,336,708.00
Total	13,186,799,260.00	15,900,165,823.00
Less : Receive	8,974,221,708.00	9,773,143,115.00
Closing	4,212,577,552.00	6,127,022,708.00

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

Note- 15.00000: Other Receivable

Particulars	2023 - 2024	2022 - 2023
Interest Receivable on FDR	10,078,037.00	5,627,228.00
Receivable from Customer Deposit against Sales of Buffer		22,466,000.00
Total	10,078,037.00	28,093,228.00



Note- 16.00000: Investment In FDR

Particulars	2023 - 2024	2022 - 2023
Fixed deposit with bnaks	3,430,000,000.00	1,950,000,000.00
Total	3,430,000,000.00	1,950,000,000.00

Note- 16.01000: Fixed Deposit

Particulars	2023 - 2024	2022 - 2023
EXIM bank ltd.	70,000,000.00	20,000,000.00
Janata bank ltd.	200,000,000.00	
BASIC Bank Ltd.	1,770,000,000.00	870,000,000.00
Standard bank ltd.	50,000,000.00	
AB Bank Ltd.	1,180,000,000.00	720,000,000.00
Agrani bank ltd.	50,000,000.00	
One bank ltd.		50,000,000.00
Union Bank Ltd.	30,000,000.00	90,000,000.00
Pubali bank ltd.	80,000,000.00	
Bangladesh Development Bank Ltd.		200,000,000.00
Total	3,430,000,000.00	1,950,000,000.00

Note- 17.00000: Cash & Bank Balance

Particulars	2023 - 2024	2022 - 2023
Cash at bank	346,520,147.41	490,261,345.28
Total	346,520,147.41	490,261,345.28

Note- 17.01000: Cash & Bank Balance

Particulars	2023 - 2024	2022 - 2023
SND A/C-3817,Mutual Trust Bank Ltd., Agrabad br.	744,706.50	6,894,148.39
SND A/C -551 BKB, Agrabad corporate Br.Ctq.	338,934.86	1,841,941.86
SND A/C-8692,JBL,Khatungong corporate br. ctq.	136,229,504.97	15,289,681.76
SND A/C-6251(Old A/C- 167), JBL,Strand road br.ctq	145,449,603.65	80,735,666.22
SND A/C-43977,EXIM Bank Agrabad br., ctq	360,197.65	355,921.24
SND A/C-117,Southeast Bank Ltd. Katawali br.	219,589.79	2,073,324.87
SND A/C-926 Bank Asia Ltd, MCB,Sk.Mujib road br. ctq	2,111,746.37	4,585,461.73
SND A/C-6669(Old A/C - 05) JBL,CUFL branch,ctq.	16,008,851.01	45,040,575.07
SND A/C-1448,JBL,Local br.Dhaka.	1,516,792.89	1,477,351.51
SND A/C-0076(Old A/C-03), SBL, CUFL br. Ctq.	17,030,551.09	27,470,475.91
SND A/C-889 SBL Agrabad cor.br. Ctq.	6,470,373.20	7,949,657.20
SND A/C-442,UCBL, Chatory br. Ctq.	446,465.19	316,739.29
SND A/C -6119 JBL, Saptopadi Market Br. Bogra.	5,552,550.00	35,721,832.00
SND A/C -7808 Agrani Bank Ltd. Shaheb Bazar Cor Br. Rajshahi.	26,166.64	28,489,241.60
SND A/C -8734 JBL, Baghabari Ghat Br. Sirajgonj.	4,404,453.25	20,198.32
SND A/C -0133 SBL. Main Br. Gaibandha.	2,054.00	1,015.00
SND A/C -8155 JBL, Lalmonirhat Br. Lalmonirhat.	26,125.31	4,897,750.00
SND A/C -0019 JBL, Pulhat Br. Dinajpur.	19,098.00	11,187,538.80
SND A/C -8708 JBL, Thakurgaon Main Br. Thakurgaon.	37,328.50	10,000.00
SND A/C -7482 JBL, Upashahar Br. Jessor.	5,146,903.20	69,552,385.34
SND A/C -0014 SBL. Cable Shilpa Br. Khulna.	4,115.00	8,511,923.00
SND A/C -0287 SBL. Bhoia Br. Bhoia.	31,973.00	72,776,763.00
SND A/C -7791 JBL. Ragdhi Br. Gopalganj.	42,797.97	13,692,758.78
SND A/C -3774 JBL, Corporate Br. Faridpur.	10,134.25	10,000.00
SND A/C -0053 SBL. Palash Br. Narsingdi.	926,641.00	10,519,873.00
SND A/C -6632 JBL, Jhenaiqati Br. Sherpur.	9,456.48	10,916,894.07
SND A/C -0024 SBL. Fenchugonj Sharkarkhana Br. Sylhet.	2,999,937.00	3,689,138.00
SND A/C -4134 Uttara Bank Ltd, Sarkarkhana Br. Narsingdi.	353,096.64	26,233,089.32
Total	346,520,147.41	490,261,345.28



Note- 18.00000: Creditors & Accruals

Particulars	2023 - 2024	2022 - 2023
Creditors for other finance	67,487,111.89	78,484,247.17
Current account with enterprise	669,485.00	1,726,589.00
Creditors for expenses(accrued exp)	505,752,372.74	525,253,555.84
Creditors for goods supply	1,082,363,127.70	461,879,085.51
Total	1,656,272,097.33	1,067,343,477.52

Note- 18.01000: Creditors For Expense

Particulars	2023 - 2024	2022 - 2023
Provision for audit fee	147,400.00	2,213,700.00
H.O. leavy	463,809,000.00	473,809,000.00
Provision for overhauling		6,520.00
Provision for electricity bill	19,974,263.00	22,745,217.60
Prov.for civil engg.maintenance	1,106,753.00	0
Provision for steam	7,029,440.00	4,235,978.50
Prov. for cooling water	7,914,806.74	7,003,643.74
Provision for BCIC loan	2,800,000.00	4,200,000.00
Provision for DAPFCL House building Interest	0	9,635,062.00
Provision for DAPFCL Motor Cycle Interest	0	1,404,434.00
Others Expenses	1,604,000.00	
Provision for vehicle Insurance Claim	1,366,710.00	-
Total	505,752,372.74	525,253,555.84

Details schedule shown in Annexure-J

Note- 18.02000: Creditors For Goods Supply

Particulars	2023 - 2024	2022 - 2023
Local suppliers	10,586,455.71	17,821,514.14
C & f value	1,040,128,162.16	108,775,830.16
Custom duty	484,998.37	484,998.37
Local Agent commission	3,531,800.06	26,000.00
Marine charge	3,972,671.00	
Inspection charge (PS1)	4,242,230.61	4,022,595.85
Survay Fee	175,000.00	164,500.00
Other charge	1,015,194.38	1,015,194.38
C & F Commission	52,030.00	16,609.00
L/C Opening Charge	6,550,651.51	1,754,923.84
Carring Charge	24,000.00	6,000.00
PLI Charge	870,000.00	210,000.00
Cash purchase clearing account	418,793.45	657,279.32
Customers deposit against sales - Factory	1,394,293.45	3,586,893.45
Customers deposit against sales- Rajshahi Buffer	1,057,350.00	22,918,750.00
Customers deposit against sales- Bogra Buffer		32,415,900.00
Customers deposit against sales- Baghabari Buffer	5,528,050.00	22,264,200.00
Customers deposit against sales- Gaibandha Buffer	3,800.00	13,583,100.00
Customers deposit against sales- Mahendra Nagar Buffer		4,015,650.00
Customers deposit against sales- Dinajpur Buffer	57,400.00	5,421,100.00
Customers deposit against sales- Thakurgaon Buffer		7,503,100.00
Customers deposit against sales- Sherpur Buffer	93,847.00	8,266,897.00
Customers deposit against sales- Jessore Buffer		85,837,250.00
Customers deposit against sales- Bhola Buffer		55,118,050.00
Customers deposit against sales- Tekerhat Buffer		12,276,850.00
Customers deposit against sales- Tepakhola Buffer		9,606,400.00
Customers deposit against sales- GPFPLC Buffer		37,281,900.00
Customers deposit against sales- SFCL Buffer	2,176,400.00	6,827,600.00
Total	1,082,363,127.70	461,879,085.51

Details schedule shown in Annexure-J



Note- 18.03000: Creditors For Other Finance

Particulars	2023 - 2024	2022 - 2023
Security deposit(general)	37,215,410.00	40,120,896.00
Dap dealers security	1,113,003.00	1,113,003.00
I.T deduction from party	1,971,558.63	1,372,268.72
VAT deduction from party	2,215,056.29	2,855,838.48
Sundry deposit	682,310.00	682,310.00
Insurance recovery from party	3,522,711.00	3,522,711.00
Deduction for welfare fund	1,542,125.00	
Other deduction	138,136.00	138,136.00
Deduction of dapcl PF loan	46,724.00	46,724.00
Deduction of H.O. PF loan	23,756.00	23,756.00
Other project PF loan	51,740.00	140,968.00
Other project welfare loan	169,198.00	169,198.00
Recovery of H.O M.C loan	128,991.00	128,991.00
Recovery of H.O H.B loan	149,378.00	241,811.00
Union subscription	20.00	20.00
Employees club subscription	20,946.00	20,946.00
Officers association subscription	3,306.00	3,306.00
DAPFCL welfare fund	97,284.00	97,284.00
Recovery of advance to welfare fund	2,677,000.00	1,537,000.00
Diploma association	3,726.00	3,726.00
Revenue stamp	114,840.00	111,280.00
DAPFCL Haj scheme	11,300.00	11,300.00
Dish antena	5,160.00	5,160.00
CPPF loan	10,231.00	10,231.00
DAPFCL W.F loan	84,110.00	31,310.00
Ladies club sub.	15,070.00	15,070.00
Ded.of other project salary advance	183,429.97	183,429.97
Ded.of other project wages advance	19,284.00	19,284.00
Donation	127,730.00	78,730.00
Recovery of other project H.B loan		56,945.00
Other deduction	441,199.00	438,829.00
DAPFCL PF trust	1,441,732.00	2,121,431.00
H.O. P.F trust		534,402.00
Other project P.F	4,882,615.00	5,190,825.00
Incentive bonus	1,178,947.00	14,611,049.00
Wages clearing account	136,620.00	
TA/DA expenses	4,780.00	4,780.00
Salary income tax	760,581.00	760,081.00
Profit participation fund	59,400.00	59,400.00
Gratuity fund clearing account	69,126.00	69,126.00
Engineers association clearing a/c	9,600.00	
Recovery of other pro.purchase adv.	8,000.00	8,000.00
Recovery of purchase advance	141,014.00	141,014.00
PF fund clearing account	42,803.00	42,803.00
P. F refundable	26,284.00	26,284.00
OT Deduction from Final Settlement	4,557,257.00	1,067,950.00
Shift/Night allowance deduction from final settlement	67,210.00	10,440.00
P.F (Audit Objection)	203,203.00	192,460.00
Electricity Bill (Audit Objection)	91,944.00	61,824.00
Gas Bill (Audit Objection)	15,600.00	10,800.00
Recovery Arrear HR Expense(Slab)	604,956.00	262,344.00
Food & Conveyance Deduction (Audit Objection)	110,500.00	86,190.00
Others(Audit Objection)	52,037.00	42,582.00
Recovery against Training Allowance(Audit Objection)	152,100.00	
Recovery against salary income tax (Audit Objection)	76,320.00	
Recovery against Uniform (Audit Objection)	9,750.00	
Total	67,487,111.89	78,484,247.17

Details schedule shown in Annexure-J



Note- 18.04000: Current Account With Enterprise

Particulars	2023 - 2024	2022 - 2023
CUFL - P.F contribution	13,614.00	
CUFL - Additional P.F contribution	5,200.00	5,200.00
CUFL - House rent	18,682.00	596,021.00
CUFL - Water charge	400.00	14,512.00
CUFL - Electricity charge	431.00	19,108.00
CUFL - Gas charge	1,393.00	152,431.00
JFCL - P.F contribution	2,322.00	
AFCCCL - P.F contribution	2,448.00	
AFCCCL - House rent		8,558.00
AFCCCL - Electricity charge		32.00
AFCCCL - Gas charge		40.00
PUFFL - P.F contribution	46,410.00	46,410.00
PUFFL - P.F Loan	8,600.00	8,600.00
PUFFL - House rent	5,928.00	5,928.00
PUFFL - Water charge	3.00	3.00
PUFFL - Electricity charge	245.00	245.00
PUFFL - Gas charge	1,966.00	1,966.00
TSPCL - P.F Contribution	3,037.00	15,035.00
TSPCL - Additional P.F Contribution	1,399.00	1,399.00
TSPCL - P.F Loan	20,000.00	25,000.00
TSPCL - House rent		92,262.00
TSPCL - Gas charge		5,325.00
UFFL - P.F Contribution	83,598.00	113,350.00
UFFL - Additional P.F Contribution	4,400.00	4,400.00
UFFL - P.F Loan	55,178.00	55,178.00
UFFL - House rent		71,886.00
UFFL - Electricity charge		2,686.00
UFFL - Gas charge		22,512.00
KPML - P.F Contribution	239,808.00	239,808.00
KPML - Additional P.F Contribution	2,000.00	2,000.00
KPML - P.F Loan	7,228.00	7,228.00
KPML - House rent	41,552.00	62,304.00
KPML - Water charge	2,724.00	2,804.00
KPML - Electricity charge	27.00	1,170.00
KPML - Gas charge	966.00	13,864.00
DLC - Water charge	6.00	6.00
Chattak cement - P.F Contribution	5,022.00	14,970.00
Chattak cement - House rent		12,096.00
Chattak cement - Electricity charge		84.00
Chattak cement - Gas charge		6,480.00
UGSFL - P.F Contribution	24,552.00	24,552.00
UGSFL - House rent	8,064.00	8,064.00
UGSFL - Electricity charge	675.00	675.00
UGSFL - Gas charge	2,925.00	2,925.00
Chittagong chemical complex - P.F Loan	56,250.00	56,250.00
SFCL - P.F Contribution	2,432.00	3,222.00
Total	669,485.00	1,726,589.00



Note- 19.00000: Provision for income tax

Particulars	2023 - 2024	2022 - 2023
Opening		
Prov.for income tax & surcharge	29,177,878.00	29,177,878.00
Provision for turnover tax	90,042,061.15	102,182,383.43
Total	119,219,939.15	131,360,261.43
ADD : Addition		
Prov.for income tax & surcharge	-	-
Provision for turnover tax	56,233,091.37	88,070,710.15
Total :	56,233,091.37	88,070,710.15
Less : Payment / Adjustment		
Payment / Adjustment	(88,070,710.15)	(100,211,032.43)
Total	(88,070,710.15)	(100,211,032.43)
Closing		
Prov.for income tax & surcharge	29,177,878.00	29,177,878.00
Provision for turnover tax	58,204,442.37	90,042,061.15
Total	87,382,320.37	119,219,939.15

DAP has some excess provision for the year 2006-2007, 2007-2008, 2010-2011, 2011-2012, 2012-2013 and 2013-2014, which will adjust subsequent year

Note- 19.10 Provision For Turnover Tax

Particulars	2023 - 2024	2022 - 2023
A. Minimum tax on non operating income:		
Non Operating Income	117,495,010.88	109,519,099.29
Tax rate	27.50%	27.50%
Minimum tax on non operating income	32,311,128	30,117,752
B. Minimum tax on gross receipt		
Net Turnover	9,254,686,952.00	14,568,932,458.00
Non Operating Income	117,495,010.88	109,519,099.29
Total Gross receipts	9,372,181,962.88	14,678,451,557.29
Minimum tax on Gross receipt @.6%	56,233,091.37	88,070,710

Minimum tax on non operating income & Minimum tax on gross receipt whichever is higher

Note- 20.00000: Net Turnover

Particulars	2023 - 2024	2022 - 2023
Sale of DAP - Factory	83,164,900.00	135,311,350.00
Sales of DAP - Rajshahi Buffer	124,993,400.00	87,708,500.00
Sales of DAP - Bogra Buffer	189,990,500.00	121,424,950.00
Sales of DAP - Baghabari Buffer	126,746,150.00	84,855,050.00
Sales of DAP - Gaibandha Buffer	129,539,150.00	94,650,350.00
Sales of DAP - Mahendra Nagar Buffer	65,328,650.00	57,840,350.00
Sales of DAP - Dinajpur Buffer	122,228,900.00	122,323,500.00
Sales of DAP - Thakurgaon Buffer	74,679,500.00	73,693,250.00
Sales of DAP - Sherpur Buffer	68,685,000.00	141,611,300.00
Sales of DAP - Jessore Buffer	287,047,250.00	263,404,850.00
Sales of DAP - Shiromani Buffer	66,532,300.00	66,872,700.00
Sales of DAP - Bhola Buffer	184,375,050.00	168,272,450.00
Sales of DAP - Tekerhat Buffer	76,444,600.00	97,083,750.00
Sales of DAP - Tepakhola Buffer	66,899,950.00	62,487,550.00
Sales of DAP - GPFPLC Buffer	288,454,200.00	245,964,650.00
Sales of DAP - SFCL Buffer	68,038,050.00	49,171,700.00
Sales of DAP - AFCL Buffer	171,762,850.00	101,919,500.00
Total Sales of DAP	2,194,910,400.00	1,974,595,750.00
Govt. subsidy on sale of DAP	7,059,776,552.00	12,594,336,708.00
Total	9,254,686,952.00	14,568,932,458.00



Note- 21.1000: Raw Materials Consumption

Particulars	2023 - 2024	2022 - 2023
Phosphoric acid	5,778,548,800.48	9,924,945,221.98
Ammonia	1,108,946,492.99	2,660,827,091.38
Sulphuric acid	65,321,640.16	95,274,295.89
Filler materials/sand	302,141.86	97,613.08
Total	6,953,119,075.49	12,681,144,222.33

Note- 21.2000: Packing Material Consumption

Particulars	2023 - 2024	2022 - 2023
WPP bags	92,087,256.33	100,437,160.08
Sewing needle	78,917.84	85,950.00
Sewing thread	1,032,782.98	793,032.92
Other packing materials	13,260.00	-
Total	93,212,217.15	101,316,143.00

Note- 21.3000: POWER ,FUEL & Repair and Maintenance

Particulars	2023 - 2024	2022 - 2023
Natural Gas	36,857,839.00	38,235,023.00
Electricity Expenses	173,468,704.40	149,896,106.00
Steam	14,934,014.50	8,825,313.00
Process Water	2,071,765.00	2,594,675.00
Cooling water	1,462,222.00	1,851,095.00
Demin Water	1,682,405.00	2,181,997.00
Oil & Lubricant	9,687,538.97	9,470,577.54
Sub total of Power & Fuel	240,164,488.87	213,054,786.54
Repair & Maintenance	30,197,322.00	18,522,606.00
Total	270,361,810.87	231,577,392.54

Note- 21.4000: Spares and Accessories & Stores Consumption

Particulars	2023 - 2024	2022 - 2023
Machinery spare & accessories	12,705,369.66	9,489,694.67
Plant spare & accessories	15,790,571.37	14,389,176.29
Electrical spare & accessories	8,138,118.92	4,594,805.47
Instrument spares	7,207,420.79	3,560,559.66
Bagging spare & accessories	82,287.46	99,370.34
Other spare & accessories	2,579,647.20	2,014,311.37
Waste cloth & ganjee cutting	104,133.19	160,881.53
Other store consumption	1,208,893.68	1,406,233.85
Total	47,816,442.27	35,715,033.18

Note- 21.5000: Other Factory Overhead

Particulars	2023 - 2024	2022 - 2023
Canteen subsidy	107,770.00	-
Contract labour	34,683,950.00	36,268,700.00
Death compensation	683,000.00	1,000,000.00
Entertainment expenses	200,000.00	529,904.00
Get-together/picnic	1,062,468.00	632,392.00
Honorarium & reward	109,600.00	354,000.00
Vehicle insurance	-	1,192,881.00
Medical expenses	200,000.00	400,000.00
Printing & stationery	155,852.00	485,720.00
Telephone, fax & internet	272,692.00	500,000.00
Training expenses	303,641.00	449,700.00
Travelling & conveyance	2,474,715.00	2,077,475.00
Uniform & liveries	3,930,449.00	4,499,064.26
Repair & maintenance	-	-
Ansar salary	-	-
Cultural & iftar party	681,500.00	238,569.00

Particulars	2023 - 2024	2022 - 2023
Donation & subscription		4,000.00
Expense for employees club		447,000.00
Games & sports		126,195.00
Licence Renewal fees	400,000.00	131,000.00
Repair & maintenance of vehicles	1,019,653.00	112,525.00
Repair & maintenance(civil works)	3,836,952.00	9,363,358.00
Transport hire charge	1,028,040.00	1,067,560.00
Vehicle running expenses	1,400,000.00	1,623,255.00
Legal & professional fees		-
Bagging,stacking & insertion	7,281,271.00	5,036,739.00
Loading & unloading.		-
Accidental loss		-
Compensatory diet	5,761,183.00	5,055,750.00
Fire & safety	14,640.00	151,048.00
Laboratory chemicals/sample test	71,804.00	109,421.01
Lump breaking	649,262.00	498,000.00
Process cleaning	12,106,449.00	9,986,954.00
Religious festival.	244,440.00	270,686.00
Store & other consumable exp.	510.00	27,468.00
Rent, rates & toll taxes	200,000.00	294,000.00
Expert Services	1,119,500.00	2,293,272.00
Total	79,999,341.00	85,226,646.27

Note- 22.00000: Administrative Overhead

Particulars	2023 - 2024	2022 - 2023
Depreciation Expense (5%)	29,703,624.08	29,630,273.66
Canteen subsidy	258,400.00	
Contract labour	13,426,975.00	13,275,075.00
Death compensation	1,949,800.00	1,220,000.00
Entertainment expenses	595,071.00	300,201.00
Get-together/picnic		302,108.00
Honorarium & reward	1,634,300.00	3,722,769.00
Vehicle insurance	936,256.00	202,584.00
Medical expenses	301,373.00	601,991.00
Newspaper & periodicals	164,346.00	124,541.00
Printing & stationery	411,745.00	448,357.00
Telephone,fax & internet	112,472.00	233,902.00
Training expenses	189,677.00	162,805.00
Travelling & conveyance	2,786,776.00	3,052,025.00
Uniform & liveries	782,000.00	300,000.00
Advertisement & publicity	5,775,356.00	7,915,604.00
Repair & maintenance		-
BSTI marking fees		-
Ansar salary	15,308,872.00	17,522,750.00
Consultancy fees		-
Cultural & iftar party	140,000.00	
Domestic gas consumption	1,192,002.00	1,487,411.00
Donation & subscription	5,800.00	1,800.00
Expense for employees club	447,000.00	-
Expense for officers club		422,345.00
Games & sports	374,898.00	374,582.00
Mosque & maktab	4,130.00	15,088.00
Plantation expenses	173,170.00	91,485.00
Postage & telegram	62,365.00	96,546.00
Repair & maintenance (office equip)	5,445.00	
Repair & maintenance of vehicles	1,255,601.55	743,745.58
Repair & maintenance(civil works)	3,881,808.00	8,690,688.00
Scholarship & grants	174,000.00	386,000.00
Transport hire charge	1,465,219.00	2,637,918.00
Vehicle running expenses	1,726,744.00	1,215,503.00



Particulars	2023 - 2024	2022 - 2023
Legal & professional fees	637,440.00	168,893.00
Professional fees	-	-
Rent, rates & toll taxes	161,626.00	435,398.00
Audit fees	80,000.00	79,000.00
Bank charge	-	-
Board meeting fees	2,149,648.00	2,024,017.00
Religious Festival	267,567.00	272,391.00
General admin expenses.	46,893.63	42,508.00
Guest house expenses	992,028.00	878,869.00
Licence renewal fees	443,856.00	543,771.00
National day celebration	556,120.00	587,005.00
TICI levy	10,000,000.00	13,541,000.00
ERP Software Maintenance Fees	858,824.00	1,200,000.00
Union Parishad Tax	1,440,000.00	-
Accidental loss	450,000.00	-
Total	103,329,228.26	114,950,949.24

Note- 23.00000: Selling & Distribution Expenses

Particulars	2023 - 2024	2022 - 2023
Contract labour	6,000,000.00	6,300,000.00
Death compensation	341,000.00	166,080.00
Entertainment expenses	200,500.00	340,960.00
Honorarium & reward	-	-
Medical expenses	200,000.00	-
Newspaper & periodicals	-	-
Printing & stationery	250,000.00	-
Training expenses	200,000.00	-
Travelling & conveyance	490,000.00	400,000.00
Uniform & liveries	300,000.00	-
Repair & maintenance	102,929.00	49,227.00
BSTI marking fees	1,165,744.50	1,164,594.50
Repair & maintenance of Vehicle	200,000.00	-
Repair & maintenance (civil works)	605,700.00	3,883,554.00
DAP loading expenses	10,216,908.00	12,768,511.21
Rent, rates & toll taxes	159,667.00	48,000.00
Carrying & handling (Store)	464,006.00	169,561.00
Vehicle running expenses	330,000.00	400,000.00
Carryin and Handling of DAP	338,252,501.00	309,719,521.00
Loading and Unloading Charge (Buffer Expense)	636,868.00	-
Total	360,115,823.50	335,410,008.71

Note- 24.00000: Interest & Financial Charges

Particulars	2023 - 2024	2022 - 2023
Interest on ADP loan	7,870,000.00	7,870,000.00
Bank charges	55,456.50	72,534.00
Excise duty	2,514,150.00	1,999,575.41
Total	10,439,606.50	9,942,109.41

Note- 25.00000: Other Income

Particulars	2023 - 2024	2022 - 2023
Interest on SND A/C	9,322,088.81	15,544,058.95
Interest on FDR A/C	104,555,255.76	59,942,320.97
Fine & compensation	-	7,145.00
Forfiture account	892,610.03	264,953.50
Liquidated damage	988,180.00	815,101.00
Sale of tander form	407,800.00	397,250.00
Enlishment fees	199,000.00	30,000.00
Profit on sale of fixed assets	-	1,208,715.00



Particulars	2023 - 2024	2022 - 2023
Sale of scrap	181,630.28	
Powder DAP sales.		30,108,538.87
Canteen Rent	-	-
Recruitment Income	-	-
Interest on house building loan	565,243.00	626,075.00
Interest on Motor Cycle Loan	383,203.00	574,941.00
Total	117,495,010.88	109,519,099.29

Note- 26.00000: Salary, Allowance & Wages

Particulars	2023 - 2024	2022 - 2023
Basic pay	61,692,611.00	59,231,326.00
Basic wages	34,413,571.00	39,714,060.00
Dearness allowance	3,979,686.00	
House rent allowance	39,551,311.00	40,802,941.00
Festival bonus	14,927,969.00	24,461,357.00
Washing allowance	612,911.00	550,077.00
Gas allowance	-	-
Conveyance allowance	84,362.00	65,674.00
Medical allowance	7,451,448.00	7,458,948.00
Tiffin allowance	686,798.00	698,651.00
Shift allowance	325,361.00	512,035.00
Charge allowance	26,352.00	36,000.00
Honorarium	20,000.00	24,500.00
Canteen subsidy	-	-
Co. P.F contribution	7,365,117.00	8,272,511.00
Incentive bonus		14,611,049.00
Leave pay	998,549.00	541,251.00
Gratuity	24,892,220.00	36,462,739.00
Food & conveyance	8,827,600.00	5,837,200.00
Overtime	26,874,053.00	26,775,339.00
Lump grant	672,936.00	1,120,387.00
Education allowance	1,070,992.00	1,267,751.00
Naboborsho allowance.	1,499,989.00	1,699,691.00
Recreation allowance.	380,680.00	2,924,950.00
Risk allowance	723,211.00	843,411.00
Death compensation	-	-
Night allowance	768,000.00	853,320.00
Mobile/telephone allowance	48,848.00	80,400.00
Total	237,894,575.00	274,845,568.00

Note- 26.01000: Allocation of Salary, Allowance & Wages

Particulars	2023 - 2024	2022 - 2023
Direct Factory Salary & Wages (44%)	104,673,613.00	120,932,049.92
Indirect Salary & Wages (32%)	76,126,264.00	87,950,581.76
Salary & Allowance (Admin) (22%)	52,336,806.50	60,466,024.96
Salary & Allowance (Sales) (2%)	4,757,891.50	5,496,911.36
Total	237,894,575.00	274,845,568.00

Note- 27.00000: Audit Fees

Particulars	2023 - 2024	2022 - 2023
Audit fees during the year	101,200.00	141,200.00



Note- 28.00000: Head Office Management Expense

Particulars	2023 - 2024	2022 - 2023
Head Office Management Expense	140,000,000.00	180,000,000.00

Note- 29.00000: Factory Insurance

Particulars	2023 - 2024	2022 - 2023
Factory Insurance	19,566,294.00	22,321,125.00

BCIC levy which is fixed up as per BCIC Board.

Note- 30.00000 : Contingent Liabilities

Particulars	2023-2024	2022-2023
Demand Notice for 2015-2016	272,223,204.00	272,223,204.00
Demand Notice for 2016-2017	138,089,560.00	138,089,560.00
Demand Notice for 2019-2020	75,790,077.00	-
Total	486,102,841.00	410,312,764.00
Receive/Adjustment during the year		
Closing Balance as on June 30, 2024	486,102,841.00	410,312,764.00

Appeal have been lodged with the Income Taxes Appellate Tribunal, Chattogram against the Income Tax Authority demanded of 2015-2016 & 2019-2020 tax year. Following the order of Tax Appellate Tribunal, Chattogram, the tax case of the tax year 2016-2017 is on the process of appeal to the high court for re-examination, monitoring and legal remedy.

Note- 31.00000: Production & Sales of DAP Fertilizer in MT

Particulars	2023 - 2024	2022 - 2023
Initial Production Capacity	528,000.00	528,000.00
Attainable Production Capacity	200,000.00	200,000.00
Opening stock During the year	33,430.05	42,150.80
Add: Production During the Year	92,594.00	119,132.00
Available of Sales	126,024.05	161,282.80
Less: Sales During the Year	115,521.60	127,852.75
Closing Stock During the Year	10,502.45	33,430.05

Note- 32.00000: Number of Employees

Particulars	Approved	2023 - 2024	2022 - 2023
Factory Worker	236	148.00	173.00
Officer	346	112.00	131.00
Staff	234	115.00	134.00
Total	816	375.00	438.00



ANNEXURE-A

DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram-4000

SCHEDULE OF PLANT - 1 GOVT. EQUITY (CODE NO: 8350) FOR THE YEAR ENDED 30TH JUNE 2024

Amount In Taka

Year	GO Order No & Date	Loan	Development	CD & VAT	Total
1999-2000	No-Shim/Dev-2/FR-11(BCIC)/99/424, Date 29/06/2000	0.00	200,000.00	0.00	200,000.00
2000-2001	No-Shim/Dev-2/FR-11(BCIC)/99/497, Date 23/10/2000	0.00	320,000,000.00	0.00	320,000,000.00
2003-2004	No-Shim/Pau/CISPR-1/DAP-1/33/2004/82, Date 03/06/2004	0.00	64,800,000.00	0.00	64,800,000.00
2004-2005	No-Shim/Pau/Parl-1//DAP-1/33/2004/136/1(7) Date 27/09/2004	0.00	23,100,000.00	0.00	23,100,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/120/1(7) Date 07/06/2005	0.00	219,000,000.00	0.00	219,000,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/25/1(7) Date 01/02/2005	0.00	95,400,000.00	0.00	95,400,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/168, Date 14/12/2004	0.00	0.00	21,450,000.00	21,450,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/28/1(6) Date 02/02/2005	0.00	0.00	26,550,000.00	26,550,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/103(6) Date 21/05/2005	0.00	0.00	52,000,000.00	52,000,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/121/1(6) Date 07/06/2005	0.00	0.00	25,000,000.00	25,000,000.00
2005-2006	No-Shim/Pau/Parl-1//DAP-1/33/2004/3/1(7) Date 03/01/2006	0.00	201,250,000.00	0.00	201,250,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/92/1(9) Date 28/05/2006	0.00	100,625,000.00	0.00	100,625,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/109/1(9) Date 13/06/2006	0.00	100,625,000.00	0.00	100,625,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/265 Date 07/12/2005	0.00	0.00	23,750,000.00	23,750,000.00
	No-Shim/Pau/Parl-1//DAP-1/33/2004/Date 13/06/06	0.00	0.00	23,750,000.00	23,750,000.00
2006-2007	No-Shim/Pau/Parl-1//DAP-1/Artha amokti/6/2006/172/1(8) Date 06/09/06	0.00	321,450,000.00	0.00	321,450,000.00
2007-2008	No - CAO/Shilpa/ Nirikkha/107 - Excess Fund Refund	0.00	(50,000.00)	0.00	(50,000.00)
2008-2009	No-Shim/Pau/Parl-1//DAP-1/06/2006/176/1(9) Date 10/11/08	0.00	61,800,000.00	0.00	61,800,000.00
	No-Shim/Pau/Parl-1//DAP-1/06/2006/193/1(10) Date 15/12/08	0.00	61,800,000.00	0.00	61,800,000.00
	ADP Fund Refund, Challan No. 53/16, Date 12/04/2009	0.00	(35,300,000.00)	0.00	(35,300,000.00)
2009-2010	ADP Fund Refund, Challan No. 56/189, Date 24/03/2010	0.00	(70,654,554.77)	0.00	(70,654,554.77)
	ADP Fund Refund, Challan No. 56/190, Date 24/03/2010	0.00	(186,800,000.00)	0.00	(186,800,000.00)
	ADP Fund Refund, No. S-2-32/B:Rev:Acc:9-10/895, Date 06/05/2010	0.00	(27,345,445.23)	0.00	(27,345,445.23)
2018-2019	Foreign Loan convert to Equity as per SLA Dated 05.08.2018	2,246,397,327.00	0.00		2,246,397,327.00
Total		2,246,397,327.00	1,249,900,000.00	172,500,000.00	3,668,797,327.00



ANNEXURE-B

DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram-4000

SCHEDULE OF PLANT - 2 GOVT. EQUITY (CODE NO: 8340) FOR THE YEAR ENDED 30TH JUNE 2024

Amount In Taka

Year	GO Order No & Date	Loan	Development	CD & VAT	Total
2001-2003	No-Shim/Dev-2/FR-11(BCIC)/199/709 Date: 24/06/2001	0.00	600,000,000.00	0.00	600,000,000.00
2003-2004	No-Shim/Pau/Sispan-1/DAP-2/34/2004/83 Date: 03/06/2004	0.00	24,700,000.00	0.00	24,700,000.00
2004-2005	No-Shim/Pau/Pari-1//DAP-2/34/2004/ 137/1(7), Date: 27/09/04	0.00	11,950,000.00	0.00	11,950,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/24/(7) Date: 01/02/05	0.00	48,950,000.00	0.00	48,950,000.00
	No-Shim/Pau/Pari-1//DAP- 2/34/2004/115(7) Date: 07/06/05	0.00	36,800,000.00	0.00	36,800,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/169 Date: 14/12/04	0.00	0.00	21,450,000.00	21,450,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/27 Date: 02/02/05	0.00	0.00	45,075,000.00	45,075,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/ Date: 21/05/05	0.00	0.00	114,075,000.00	114,075,000.00
2005-2006	No-Shim/Pau/Pari-1//DAP- 2/34/2004/269/1/(7) Date: 12/12/06	0.00	148,300,000.00	0.00	148,300,000.00
	No-Shim/Pau/Pari-1//DAP- 2/34/2004/82/1(9) Date: 23/05/06	0.00	74,150,000.00	0.00	74,150,000.00
	No-Shim/Pau/Pari-1//DAP- 2/34/2004/110/1(9) Date: 13/06/06	0.00	53,050,000.00	0.00	53,050,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/226 Date: 07/12/05	0.00	0.00	26,700,000.00	26,700,000.00
	No-Shim/Pau/Pari-1//DAP- 2/34/2004/112/1(9) Date: 13/06/06	0.00	0.00	26,700,000.00	26,700,000.00
2006-2007	No-Shim/Pau/Pari-1//DAP-2/34/2004(Part- 1)/54 Date: 03/06/07	0.00	0.00	43,300,000.00	43,300,000.00
2007-2008	No-Shim/Pau/Pari-1//DAP-2/Aortha abomokto/7/2006/90/1(9) Date: 02/06/2008	0.00	335,600,000.00	0.00	335,600,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004(Part- 1)/95/1(9) Date: 03/06/2008	0.00	0.00	21,100,000.00	21,100,000.00
2022-2023	Foreign Loan Convert to Equity as letter of Treasure and loan management division Ref.07.00.0000.141.06.001.17.55 date: 06 July 2023	2,279,905,366.00	0.00	0.00	2,279,905,366.00
Total		2,279,905,366.00	1,333,500,000.00	298,400,000.00	3,911,805,366.00



ANNEXURE-C

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

SCHEDULE OF FOREIGN LOAN PLANT - 1 FOR THE YEAR ENDED 30th June 2024

Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
Interest Subsidized Preferential Loan (ISP)-China								
2001-2002	1st Installment	20 Aug 2001	50,000,000.00	7.1295	356,475,000.00	0.00	0.00	356,475,000.00
	Interest		0.00	0	0.00	10,917,047.00	0.00	10,917,047.00
	Sub Total		50,000,000.00		356,475,000.00	10,917,047.00	0.00	367,392,047.00
2002-2003	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
	Sub Total		0.00		0.00	12,649,911.00	0.00	12,649,911.00
2003-2004	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
	Sub Total		0.00		0.00	12,649,911.00	0.00	12,649,911.00
2004-2005	2nd Installment	31.12.2004	150,000,000.00	7.1881	1,078,215,000.00	0.00	0.00	1,078,215,000.00
	Interest		0.00	0	0.00	31,728,326.00	0.00	31,728,326.00
	Sub Total		150,000,000.00		1,078,215,000.00	31,728,326.00	0.00	1,109,943,326.00
2007-2008	Interest		0.00	10.048	0.00	90,432,000.00	0.00	90,432,000.00
	Exchange Fluctuation Loss		0.00	10.048	0.00	0.00	229,600,000.00	229,600,000.00
	Sub Total		0.00		0.00	90,432,000.00	229,600,000.00	320,032,000.00
2008-2009	Interest		0.00	10.11	0.00	90,990,000.00	0.00	90,990,000.00
	Exchange Fluctuation Loss		0.00	10.11	0.00	0.00	12,400,000.00	12,400,000.00
	Sub Total		0.00		0.00	90,990,000.00	12,400,000.00	103,390,000.00



Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
	Interest		0.00	0	0.00	92,340,000.00	0.00	92,340,000.00
2009-2010	Exchange Fluctuation Loss		0.00	10.26	0.00	0.00	30,000,000.00	30,000,000.00
	Sub Total		0.00		0.00	92,340,000.00	30,000,000.00	122,340,000.00
2010-2011	Interest		0.00	0	0.00	103,171,500.00	0.00	103,171,500.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	240,700,000.00	240,700,000.00
	Sub Total		0.00		0.00	103,171,500.00	240,700,000.00	343,871,500.00
2011-2012	Interest		0.00	0	0.00	114,478,200.00	0.00	114,478,200.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	251,260,000.00	251,260,000.00
	Sub Total		0.00		0.00	114,478,200.00	251,260,000.00	365,738,200.00
2012-2013	Interest		0.00	0	0.00	116,080,200.00	0.00	116,080,200.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	35,600,000.00	35,600,000.00
	Sub Total		0.00		0.00	116,080,200.00	35,600,000.00	151,680,200.00
2013-2014	Interest		0.00	0	0.00	114,519,600.00	0.00	114,519,600.00
	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(34,680,000.00)	(34,680,000.00)
	Sub Total		0.00		0.00	114,519,600.00	(34,680,000.00)	79,839,600.00
2014-2015	Interest		0.00	0	0.00	114,519,600.00	0.00	114,519,600.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	3,060,000.00	3,060,000.00
	Sub Total		0.00		0.00	114,519,600.00	3,060,000.00	117,579,600.00
2015-2016	Interest		0.00	0	0.00	107,897,400.00	0.00	107,897,400.00
	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(150,220,000.00)	(150,220,000.00)
	Sub Total		0.00		0.00	107,897,400.00	(150,220,000.00)	(42,322,600.00)



Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2016-	Interest		0.00	0	0.00	109,114,200.00	0.00	109,114,200.00
2017	Exchange Fluctuation Loss		0.00	0	0.00	0.00	27,040,000.00	27,040,000.00
	Sub Total		0.00		0.00	109,114,200.00	27,040,000.00	136,154,200.00
2017-	Interest		0.00	0	0.00	114,959,700.00	0.00	114,959,700.00
2018	Exchange Fluctuation Loss		0.00	0	0.00	0.00	129,900,000.00	129,900,000.00
	Sub Total		0.00		0.00	114,959,700.00	129,900,000.00	244,859,700.00
2018-	Interest		0.00	0	0.00	13,434,270.00	0.00	13,434,270.00
2019	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(9,493,664.00)	(9,493,664.00)
	Transfer to Equity		(175,866,638.00)	0	(1,253,643,046.00)	0.00	(647,673,949.00)	(1,901,316,995.00)
	Sub Total		(175,866,638.00)		(1,253,643,046.00)	13,434,270.00	(657,167,613.00)	(1,897,376,389.00)
2019-	Interest		0.00	0	0.00	13,119,873.00	0.00	13,119,873.00
2020	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(6,986,608.00)	(6,986,608.00)
	Sub Total		0.00		0.00	13,119,873.00	(6,986,608.00)	6,133,265.00
Chinese Govt. Concessional Loan (CGCL)-China								
2005-	1st Instalment	05 Oct 2005	50,000,000.00	7.7	384,945,000.00	0.00	0.00	384,945,000.00
2006	2nd Instalment	05 Oct 2005	50,000,000.00	7.7	384,945,000.00	0.00	0.00	384,945,000.00
	3rd Instalment	05 Oct 2005	45,000,000.00	7.7	346,450,500.00	0.00	0.00	346,450,500.00
	4th Instalment	05 Oct 2005	40,000,000.00	7.7	307,956,000.00	0.00	0.00	307,956,000.00
	5th Instalment	30 May 2006	30,000,000.00	7.7	230,967,000.00	0.00	0.00	230,967,000.00
	Interest		0.00	0	0.00	72,607,495.00	0.00	72,607,495.00
	Sub Total		215,000,000.00		1,655,263,500.00	72,607,495.00	0.00	1,727,870,995.00



Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2006-2007	6th Instalment	07 Sep 2006	20,000,000.00	8.44	168,800,000.00	0.00	0.00	168,800,000.00
	7th Instalment	13 Oct 2006	1,101,596.00	8.44	9,297,470.00	0.00	0.00	9,297,470.00
	Interest(1st July '06to 30 Nov' 06)		0.00	0	0.00	68,837,672.00	0.00	68,837,672.00
	Interest(1st Dec '06to 30 June' 07)		0.00	0	0.00	102,854,561.00	0.00	102,854,561.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	613,253,234.00	613,253,234.00
	Sub Total		21,101,596.00		178,097,470.00	171,692,233.00	613,253,234.00	963,042,937.00
2007-2008	Interest		0.00	8.9	0.00	106,755,698.00	0.00	106,755,698.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	271,044,633.00	271,044,633.00
	Sub Total		0.00		0.00	106,755,698.00	271,044,633.00	377,800,331.00
2008-2009	Interest		0.00	10.11	0.00	107,414,421.00	0.00	107,414,421.00
	Exchange Fluctuation Loss		0.00	10.11	0.00	0.00	14,638,299.00	14,638,299.00
	Sub Total		0.00		0.00	107,414,421.00	14,638,299.00	122,052,720.00
2009-2010	Exchange Fluctuation Loss		0.00	10.26	0.00	0.00	35,415,239.00	35,415,239.00
	Interest		0.00	0	0.00	109,008,107.00	0.00	109,008,107.00
	Sub Total		0.00		0.00	109,008,107.00	35,415,239.00	144,423,346.00
2010-2011	Interest		0.00	0	0.00	121,794,779.00	0.00	121,794,779.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	284,148,271.00	284,148,271.00
	Sub Total		0.00		0.00	121,794,779.00	284,148,271.00	405,943,050.00
2011-2012	Interest		0.00	0	0.00	135,142,429.00	0.00	135,142,429.00
	Exchange Fluctuation Loss		0.00	12.7198	0.00	0.00	296,614,435.00	296,614,435.00
	Sub Total		0.00		0.00	135,142,429.00	296,614,435.00	431,756,864.00



Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2012-2013	Interest		0.00	0	0.00	137,033,602.00	0.00	137,033,602.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	42,026,084.00	42,026,084.00
	Sub Total		0.00		0.00	137,033,602.00	42,026,084.00	179,059,686.00
2013-2014	Interest		0.00	0	0.00	135,191,302.00	0.00	135,191,302.00
	Exchange Fluctuation		0.00	0	0.00	0.00	(40,940,017.00)	(40,940,017.00)
	Sub Total		0.00		0.00	135,191,302.00	(40,940,017.00)	94,251,285.00
2014-2015	Interest		0.00	0	0.00	135,191,302.00	0.00	135,191,302.00
	Exchange Fluctuation		0.00	0	0.00	0.00	3,612,355.00	3,612,355.00
	Sub Total		0.00		0.00	135,191,302.00	3,612,355.00	138,803,657.00
2015-2016	Interest		0.00	0	0.00	127,373,742.00	0.00	127,373,742.00
	Exchange Fluctuation		0.00	0	0.00	0.00	(177,335,909.00)	(177,335,909.00)
	Sub Total		0.00		0.00	127,373,742.00	(177,335,909.00)	(49,962,167.00)
2016-2017	Interest		0.00	0	0.00	128,810,184.00	0.00	128,810,184.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	31,920,936.00	31,920,936.00
	Sub Total		0.00		0.00	128,810,184.00	31,920,936.00	160,731,120.00
2017-2018	Principle addition		3,565,000.00	0	30,300,000.00	0.00	0.00	30,300,000.00
	Interest		0.00	0	0.00	138,241,425.00	0.00	138,241,425.00
2017-2018	Exchange Fluctuation Loss		0.00	0	0.00	0.00	194,151,546.00	194,151,546.00
	Payment		(58,049,235.65)	0	(435,481,694.00)	0.00	(324,284,117.00)	(759,765,811.00)
	Sub Total		(54,484,235.65)		(405,181,694.00)	138,241,425.00	(130,132,571.00)	(397,072,840.00)
2018-2019	Interest		0.00	0	0.00	89,716,330.00	0.00	89,716,330.00
	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(86,650,153.00)	(86,650,153.00)
2018-2019	Transfer to Equity		0.00	0	(65,697,342.00)	0.00	(279,382,990.00)	(345,080,332.00)
	Payment		(85,362,284.86)	0	(640,382,458.00)	0.00	(409,617,542.00)	(1,050,000,000.00)
	Sub Total		(85,362,284.86)		(706,079,800.00)	89,716,330.00	(775,650,685.00)	(1,392,014,155.00)



Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2019-2020	Interest		0.00	0	0.00	28,603,010.00	0.00	28,603,010.00
	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(31,696,122.00)	(31,696,122.00)
	Payment		(83,092,342.29)	0	(623,353,492.00)	0.00	(376,646,508.00)	(1,000,000,000.00)
	Sub Total		(83,092,342.29)		(623,353,492.00)	28,603,010.00	(408,342,630.00)	(1,003,093,112.00)
2020-2021	Payment		(27,404,768.43)	12.77	(205,588,838.00)	0.00	(144,411,162.00)	(350,000,000.00)
	Interest		0.00	0	0.00	11,010,543.00	0.00	11,010,543.00
	Exchange fluctuation loss		0.00	0	0.00	0.00	30,208,769.00	30,208,769.00
	Sub Total		(27,404,768.43)		(205,588,838.00)	11,010,543.00	(114,202,393.00)	(308,780,688.00)
2021-2022	Exchange fluctuation Gain		0.00	0	0.00	0.00	(8,197,482.00)	(8,197,482.00)
	Payment		(9,891,326.77)	0	(74,204,100.00)	0.00	(48,377,578.00)	(122,581,678.00)
	Payment		0.00	0	0.00	(50,000,000.00)	0.00	(50,000,000.00)
	Sub Total		(9,891,326.77)		(74,204,100.00)	(50,000,000.00)	(56,575,060.00)	(180,779,160.00)
2022-2023	Payment		0.00	0	0.00	(50,000,000.00)	0.00	(50,000,000.00)
	Sub Total		0.00		0.00	(50,000,000.00)	0.00	(50,000,000.00)
2023-2024	Payment		0.00	0	0.00	(50,000,000.00)	0.00	(50,000,000.00)
	Sub Total		0.00		0.00	(50,000,000.00)	0.00	(50,000,000.00)
	Total		0.00		0.00	2,868,588,340.00	0.00	2,868,588,340.00



ANNEXURE-D

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule of Foreign Loan Plant (2) for the year ended 30th June, 2024

Year	Particulars	Date of Payment	Milestone Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Yen)	Exch. Rate	Milestone Portion (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka		
2003-2004	Japan Bank for International Co-Operation (JBIC) Loan:														
	Milestone Portion:														
	1st Installment	30 Dec 2003	187,000,000.00	0.00	0.00	187,000,000.00	0.55	103,336,200.00	0.00	0.00	103,336,200.00	0.00	103,336,200.00		
	2nd Installment	30 Dec 2003	376,000,000.00	0.00	0.00	376,000,000.00	0.55	207,777,600.00	0.00	0.00	207,777,600.00	0.00	207,777,600.00		
	3rd Installment	30 Dec 2003	376,000,000.00	0.00	0.00	376,000,000.00	0.55	207,777,600.00	0.00	0.00	207,777,600.00	0.00	207,777,600.00		
Sub Total		939,000,000.00	0.00	0.00	939,000,000.00		518,891,400.00	0.00	0.00	0.00	518,891,400.00	0.00	518,891,400.00		
2004-2005	Interest Portion:														
	1st Installment	07 Aug 2004	0.00	0.00	451,491.00	451,491.00	0.55	248,320.00	0.00	0.00	248,320.00	0.00	248,320.00		
	2nd Installment	07 Aug 2004	0.00	0.00	912,982.00	912,982.00	0.55	502,640.00	0.00	0.00	502,640.00	0.00	502,640.00		
	3rd Installment	01 Nov 2005	0.00	0.00	10,983,339.00	10,983,339.00	0.58	6,384,615.00	0.00	0.00	6,384,615.00	0.00	6,384,615.00		
	Sub Total		0.00	0.00	11,348,812.00	11,348,812.00		6,384,615.00	0.00	0.00	0.00	6,384,615.00	0.00	6,384,615.00	
2005-2006	Milestone Portion:														
	4th Installment	17 Nov 2004	376,000,000.00	0.00	0.00	376,000,000.00	0.61	213,756,000.00	0.00	0.00	213,756,000.00	0.00	213,756,000.00		
	5th Installment	02 Jul 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.61	229,548,000.00	0.00	0.00	229,548,000.00	0.00	229,548,000.00		
	6th Installment	02 Jul 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.61	229,548,000.00	0.00	0.00	229,548,000.00	0.00	229,548,000.00		
	Sub Total		1,128,000,000.00	0.00	0.00	1,128,000,000.00		672,852,000.00	0.00	0.00	0.00	672,852,000.00	0.00	672,852,000.00	
2005-2006	Supply Portion:														
	1st Installment	11 Dec 2004	0.00	94,000,000.00	0.00	94,000,000.00	0.57	51,039,000.00	0.00	0.00	51,039,000.00	0.00	51,039,000.00		
	2nd Installment	02 Jul 2005	0.00	11,000,000.00	0.00	11,000,000.00	0.61	6,715,500.00	0.00	0.00	6,715,500.00	0.00	6,715,500.00		
	3rd Installment	02 Jul 2005	0.00	121,000,000.00	0.00	121,000,000.00	0.61	73,870,500.00	0.00	0.00	73,870,500.00	0.00	73,870,500.00		
	4th Installment	30 Mar 2005	0.00	265,000,000.00	0.00	265,000,000.00	0.58	157,542,500.00	0.00	0.00	157,542,500.00	0.00	157,542,500.00		
Sub Total		0.00	490,000,000.00	0.00	490,000,000.00		355,956,800.00	0.00	0.00	0.00	355,956,800.00	0.00	355,956,800.00		
2005-2006	Interest Portion:														
	5th Installment	31 Mar 2006	0.00	0.00	25,293,974.00	25,293,974.00	0.58	14,703,387.00	0.00	0.00	14,703,387.00	0.00	14,703,387.00		
	6th Installment	31 May 2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Exchange Fluctuation Loss												181,391,899.00		
	Sub Total		0.00	0.00	25,293,974.00	25,293,974.00		14,703,387.00	0.00	0.00	0.00	14,703,387.00	181,391,899.00	181,391,899.00	
2006-2007	Milestone Portion:														
	7th Installment	07 Nov 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.58	218,944,800.00	0.00	0.00	218,944,800.00	0.00	218,944,800.00		
	8th Installment	28 Oct 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.58	216,388,000.00	0.00	0.00	216,388,000.00	0.00	216,388,000.00		
	9th Installment	28 Oct 2005	113,000,000.00	0.00	0.00	113,000,000.00	0.58	65,031,500.00	0.00	0.00	65,031,500.00	0.00	65,031,500.00		
	10th Installment	02 Sep 2006	188,000,000.00	0.00	0.00	188,000,000.00	0.59	110,487,600.00	0.00	0.00	110,487,600.00	0.00	110,487,600.00		
	Sub Total		1,053,000,000.00	0.00	0.00	1,053,000,000.00		504,851,900.00	0.00	0.00	0.00	504,851,900.00	0.00	504,851,900.00	
	2006-2007	Supply Portion:													
		6th Installment	08 May 2005	0.00	255,000,000.00	0.00	255,000,000.00	0.62	152,107,500.00	0.00	0.00	152,107,500.00	0.00	152,107,500.00	
		7th Installment	08 May 2005	0.00	597,000,000.00	0.00	597,000,000.00	0.62	378,328,900.00	0.00	0.00	378,328,900.00	0.00	378,328,900.00	
		8th Installment	09 May 2005	0.00	465,000,000.00	0.00	465,000,000.00	0.61	282,813,000.00	0.00	0.00	282,813,000.00	0.00	282,813,000.00	
		9th Installment	27 Dec 2005	0.00	256,000,000.00	0.00	256,000,000.00	0.57	146,329,600.00	0.00	0.00	146,329,600.00	0.00	146,329,600.00	
		10th Installment	22 Dec 2005	0.00	378,000,000.00	0.00	378,000,000.00	0.57	216,064,800.00	0.00	0.00	216,064,800.00	0.00	216,064,800.00	
		11th Installment	20 Feb 2006	0.00	211,000,000.00	0.00	211,000,000.00	0.59	124,447,800.00	0.00	0.00	124,447,800.00	0.00	124,447,800.00	
		12th Installment	20 Feb 2006	0.00	183,000,000.00	0.00	183,000,000.00	0.59	107,933,400.00	0.00	0.00	107,933,400.00	0.00	107,933,400.00	
		13th Installment	15 Mar 2006	0.00	71,000,000.00	0.00	71,000,000.00	0.63	43,982,200.00	0.00	0.00	43,982,200.00	0.00	43,982,200.00	
		14th Installment	15 Mar 2006	0.00	165,000,000.00	0.00	165,000,000.00	0.62	99,231,000.00	0.00	0.00	99,231,000.00	0.00	99,231,000.00	
15th Installment		05 Nov 2006	0.00	30,000,000.00	0.00	30,000,000.00	0.63	18,914,000.00	0.00	0.00	18,914,000.00	0.00	18,914,000.00		
16th Installment		05 Nov 2006	0.00	88,000,000.00	0.00	88,000,000.00	0.63	55,792,000.00	0.00	0.00	55,792,000.00	0.00	55,792,000.00		
17th Installment		05 Nov 2006	0.00	25,000,000.00	0.00	25,000,000.00	0.63	15,715,000.00	0.00	0.00	15,715,000.00	0.00	15,715,000.00		
18th Installment		31 May 2006	0.00	2,775,000,000.00	0.00	2,775,000,000.00	0.63	1,651,771,300.00	0.00	0.00	1,651,771,300.00	0.00	1,651,771,300.00		
Sub Total			1,053,000,000.00	0.00	0.00	1,053,000,000.00		5,048,519,000.00	0.00	0.00	0.00	5,048,519,000.00	0.00	5,048,519,000.00	
2006-2007		Interest Portion:													
	Interest (1st Dec 06 to June 07)	31 May 2006	0.00	0.00	109,040,641.00	109,040,641.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Exchange Fluctuation Gain	31 May 2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Sub Total		0.00	0.00	109,040,641.00	109,040,641.00		0.00	0.00	0.00	0.00	0.00	0.00		



Year	Particulars	Date of Payment	Milestone Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Yen)	Exch. Rate	Milestone Portion (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)	Exch. Rate Less/(Gain) In Taka	Total in Taka
2007-	Interest Portion:												
2008	Exchange Fluctuation Loss	31 May 2008	0.00	0.00	0.00	0.00	0.64	0.00	0.00	0.00	0.00	649,924,026.00	649,924,026.00
	Interest (2007-2008)		0.00	0.00	0.00	0.00	0.64	0.00	0.00	0.00	0.00	214,409,934.00	214,409,934.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	649,924,026.00	864,333,954.00
2008-	Interest Portion:												
2009	5th Installment	01 Oct 2008	0.00	0.00	42,355,976.00	42,355,976.00	0.58	26,025,429.00	0.00	0.00	26,025,429.00	0.00	26,025,429.00
	6th Installment	08 Aug 2007	0.00	0.00	61,603,768.00	61,603,768.00	0.58	36,278,459.00	0.00	0.00	36,278,459.00	0.00	36,278,459.00
	7th Installment	08 Aug 2007	0.00	0.00	3,565,068.00	3,565,068.00	0.59	2,099,468.00	0.00	0.00	2,099,468.00	0.00	2,099,468.00
	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.73	0.00	0.00	0.00	0.00	513,439,976.00	513,439,976.00
	Interest (2008-2009)		0.00	0.00	0.00	0.00	0.73	0.00	0.00	0.00	0.00	237,514,733.00	237,514,733.00
	Milestone Portion:												
	19th Installment	26 Aug 2009	0.00	3,000,000.00	0.00	3,000,000.00	0.68	1,809,600.00	0.00	0.00	1,809,600.00	0.00	1,809,600.00
	20th Installment	26 Aug 2008	77,990,000.00	0.00	0.00	77,990,000.00	0.64	49,960,394.00	0.00	0.00	49,960,394.00	0.00	49,960,394.00
	Sub Total		77,990,000.00	3,000,000.00	112,574,812.00	193,514,812.00	0.64	1,809,600.00	49,960,394.00	0.00	1,181,148,350.00	513,439,976.00	869,113,058.00
2009-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.79	0.00	0.00	0.00	0.00	455,325,532.00	455,325,532.00
2010	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257,987,340.00	257,987,340.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	455,325,532.00	713,312,872.00
2010-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,043,489,121.00	1,043,489,121.00
2011	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304,944,077.00	304,944,077.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,043,489,121.00	1,348,433,198.00
2011-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,705,681.00	616,705,681.00
2012	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,696,106.00	332,696,106.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,705,681.00	949,401,787.00
2012-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,632,753,565.00	1,632,753,565.00
2013	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,222,195.00	259,222,195.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,632,753,565.00	1,891,975,760.00
2013-	Exchange Fluctuation Gain		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132,763,927.00	132,763,927.00
2014	Loan Payment		0.00	0.00	0.00	0.00	0.78	0.00	0.00	0.00	0.00	246,846,422.00	246,846,422.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	688,140,744.00	688,140,744.00
2014-	Exchange Fluctuation Gain		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,435,007.00	197,435,007.00
2015	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	318,984,000.00	318,984,000.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	688,140,744.00	1,007,019,000.00
2015-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	757,713,095.00	757,713,095.00
2016	Loan Payment		0.00	0.00	0.00	0.00	0.71	0.00	0.00	0.00	0.00	564,879,185.00	564,879,185.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,322,592,280.00	1,322,592,280.00
2016-	Exchange Fluctuation Gain		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,312,273.00	142,312,273.00
2017	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,314,561.00	58,314,561.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000,000,000.00	1,000,000,000.00
2017-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	508,564,624.00	508,564,624.00
2018	Loan Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,836,499.00	120,836,499.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,121,341,123.00	1,121,341,123.00
2017-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,375,073.00	103,375,073.00
2018	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,264,820.57	13,264,820.57
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,639,893.57	116,639,893.57
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	107,561,638.43	107,561,638.43



Year	Particulars	Date Of Payment	Milestone Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Yen)	Exch. Rate	Milestone Portion (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
2018-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,231,111.00	8,231,111.00
2019	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,691,791.00	99,691,791.00	0.00	99,691,791.00
	Loan Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,691,791.00	99,691,791.00	0.00	107,922,902.00
2019-	Exchange Fluctuation Loss		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,122,001.00	15,122,001.00
2020	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,122,001.00	15,122,001.00
2020-	Loan Payment		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021	Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55,727,374.00)	(55,727,374.00)
	Exchange Fluctuation Gain		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55,727,374.00)	(55,727,374.00)
	Sub Total		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(58,161,581.43)	(58,161,581.43)
2022-	Transfer to Equity		0.00	0.00	0.00	(2,688,551,269.20)	0.00	0.00	0.00	0.00	(1,698,223,785.00)	(58,161,581.43)	(2,279,905,366.43)
2023	Sub Total		0.00	0.00	0.00	(2,688,551,269.20)	0.00	0.00	0.00	0.00	(1,698,223,785.00)	(58,161,581.43)	(2,279,905,366.43)
	Total		3,197,990,000.00	3,865,000,000.00	158,388,173.00	(2,688,551,269.20)	0.00	1,804,404,900.00	2,348,395,894.00	92,758,684.00	0.00	0.00	1,460,091,448.00



ANNEXURE-E

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED 30TH JUNE, 2024

Amount In Taka

Year	GO Order No & Date	Principle	Interest	Total Loan
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08	92,700,000.00	0.00	92,700,000.00
2009-2010	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08	92,700,000.00	0.00	92,700,000.00
	Interest for 2008-2009 & 2009-2010	0.00	15,450,000.00	15,450,000.00
2010-2011	Interest	0.00	9,270,000.00	9,270,000.00
2011-2012	Interest	0.00	9,270,000.00	9,270,000.00
2012-2013	Interest	0.00	9,270,000.00	9,270,000.00
2013-2014	Interest	0.00	9,270,000.00	9,270,000.00
2014-2015	Interest	0.00	9,270,000.00	9,270,000.00
2015-2016	Interest	0.00	9,270,000.00	9,270,000.00
2016-2017	Interest	0.00	9,270,000.00	9,270,000.00
2017-2018	Interest	0.00	9,270,000.00	9,270,000.00
2018-2019	Interest	0.00	9,270,000.00	9,270,000.00
2019-2020	Interest	0.00	9,270,000.00	9,270,000.00
2020-2021	Interest	0.00	9,270,000.00	9,270,000.00
2021-2022	Interest	0.00	9,270,000.00	9,270,000.00
2022-2023	Interest	0.00	9,270,000.00	9,270,000.00
2023-2024	Interest	0.00	9,270,000.00	9,270,000.00
Total		185,400,000.00	145,230,000.00	330,630,000.00



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

SCHEDULE OF ADVANCE TO WAGES FOR THE YEAR ENDED 30TH JUNE, 2024

Sl. #	Name	Designation	Amount (Tk.)
1	Md. Minnath Ali	M.T.	6,543
2	Md. Abu Taher-3	M.T.	105,279
3	Md. Khokon	M.T.	105,400
4	Mr. Raton Kumar Datta	M.O.	167,762
5	Md. Abul Hosen	H.S.O.	60,570
6	Mr. Horidas	M.O.	149,927
7	Shamim Bhuiyan	S.T.-1	19,184
8	Elias Mia	S.T.-2	42,639
9	Md. Abul Hosen-2	M.T.	106,458
10	Mir Motaleb	H.S.T.	59,314
11	Md. Didarul Islam	M.O.	179,985
12	M. A. Momen	M.O.	181,927
13	Md. Abul Bashor	M.O.	187,498
14	Abdur Rahim Howlader	M.O.	172,139
15	Md. Alamgir Kabir	M.O.	165,468
16	Mr. Chitto Ranjon Shutrathar	M.O.	181,967
17	Md. Shahid Uddin	M.T.	164,398
18	Abdul Khalek	H.S.T.	77,848
19	Md. Hasibul Hasan	S.T.-1	58,298
20	Mr. Kakon Sarkar	H.S.T.	22,517
Total			2,215,121

SCHEDULE OF ADVANCE TO EXPENSES FOR THE YEAR ENDED 30TH JUNE, 2024

Sl. #	Name	Designation	Amount (Tk.)
1	Mr. Md. Alamgir Jalil	Manager (Admin)	480,000
2	Md. Nuruzzaman	Asstt. Manager (Com.)	5,000
3	Mr. Md. Azim Uddin	Asstt. Manager (Admin)	86,489
4	Mr. Mohammad Hossain	Asstt. Manager (Admin)	116,952
5	Mr. Md. Mamunul Haq	Asstt. Acc. Officer	20,000
6	Shanaj Akter Simu	SO-1	966
7	Mr. Aatur Rahman	Asstt. Fire & Security Officer	1,530
8	Marium Sharmin Rimi	HSO	5,924
9	Mr. Md. Sohel Rana	Asstt. Fire & Security Officer	49,000
10	Mr. Md. Monjurul Islam	Ex. Asstt. Engineer	17,500
Total			783,361



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

SCHEDULE OF ADVANCE AGAINST PURCHASE FOR THE YEAR ENDED 30TH JUNE, 2024

SL #	Name	Designation	Taka
1	Mr. Sakil Ahmmad	Asstt. Commercial Officer	4,860.00
2	Mr. Md. Alamin	Asstt. Manager (Com)	3,197.00
3	Mr. Shohrab Hossain	Chemist	1,260.00
4	Mr. Abu Saieh	XEN(Elec)	822.00
	Total		10,139.00

SCHEDULE OF ADVANCE TO SUPPLIER FOR THE YEAR ENDED 30TH JUNE, 2024

SL #	Name of Suppliers	Taka
1	M/S. Linde Bangladesh Limited	165,525.90
2	M/S Jamuna Oil Company Limited	1,248,390.00
	Total	1,413,915.90

SCHEDULE OF ADVANCE TO CONTRACTOR FOR THE YEAR ENDED 30TH JUNE, 2024

SL #	Name of Contractor	Taka
1	M/S. R. A. Enterprise	2,695,625.00
	Total	2,695,625.00

SCHEDULE OF ADVANCE TO SULPHURIC ACID FOR THE YEAR ENDED 30TH JUNE, 2024

SL #	Name of Contractor	Taka
1	TSP Complex Ltd.	9,243,656.70
	Total	9,243,656.70

SCHEDULE OF ADVANCE AGAINST RELIGIOUS FESTIVAL FOR THE YEAR ENDED 30TH JUNE, 2024

SL #	Name	Designation	Taka
1	Mohammed Shahadad Hossan	Chemist	18,435.00
2	Md. Fazar Ali	Deputy Chief Accountant	500.00
	Total		18,935.00

SCHEDULE OF ADVANCE AGAINST BOARD MEETING EXPENSE FOR THE YEAR ENDED 30TH JUNE, 2024

SL #	Name	Designation	Taka
1	Mohammad Ainal Hossen	Assistant Chief Accountant	12,175.00
	Total		12,175.00



ANNEXURE-G

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED 30th June 2024

Amount in Taka

Sl. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assessed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
1	CT-140(F) 26 Feb 2006 SBL, Local Office, Motilheel C/A Dhaka.	33006990029 Date : 05 Mar 2006	C-107545 05 Mar 2006	13,156,672.81	2006-2007	5,628,323.13	5,628,323.13
2	CT-140(F) 26 Feb 2006 SBL, Local Office, Motilheel C/A Dhaka.	33006990029 Date : 05 Mar 2006	C-124437 18 Apr 2007	10,746,859.40	2006-2007	4,597,386.91	4,597,386.91
3	CT-141(F) 09 Mar 2006 JBL, Local Office, Dhaka.	9306020707 Date : 05 Mar 2006	C-168409 22 May 2006	13,968,161.07	2006-2007	5,975,483.88	5,975,483.88
4	CT-141(F) 09 Mar 2007 JBL, Local Office, Dhaka.	9306020964	C-104090 30 Mar 2006	21,996,287.19	2006-2007	9,409,976.34	9,409,976.34
5	CT-170(F)/935 18 Oct 2006 SBL, Local Office, Dhaka.	9306022843 Date : 02 Nov 2006	C-52525 13 Feb 2007	18,562,298.73	2006-2007	7,940,890.37	7,940,890.37
6	CT-170(F)/935 18 Oct 2006 JBL, Local Office, Dhaka.	9306022843 Date : 05 Nov 2006	C-1369 04 Jan 2007	17,977,791.00	2006-2007	7,690,833.59	7,690,833.59
7	CT-170(F)-A/936 18 Oct 2006 JBL, Local Office, Dhaka.	9306022846 Date : 05 Nov 2006	C-73685 01 Mar 2007	18,685,026.21	2006-2007	7,993,394.10	7,993,394.10
8	CT-170(F)-A/936 18 Oct 2006 JBL, Local Office, Dhaka.	9306022846 Date : 05 Nov 2006	C-100062 22 Mar 2007	17,476,157.60	2006-2007	7,476,231.06	7,476,231.06
9	CT-210(F)- 18 Oct 2006 JBL, Local Office, Dhaka.	00930702007 Date : 07 Aug 2007	C-256793 03 Sep 2007	7,125,461.16	2007-2008	7,080,521.65	7,080,521.65
10	CT-211(F)- 30 Jul 2007 JBL, Local Office, Dhaka.	00930702008 Date : 14 Aug 2007	C-269069 04 Oct 2007	8,009,316.66	2007-2008	7,859,943.98	7,859,943.98
11	CT-232(F)- 04 Oct 2007 JBL, Local Office, Dhaka.	009307011843 Date : 09 Oct 2007	C-279653 04 Nov 2007	7,935,216.70	2007-2008	7,885,247.66	7,885,247.66
12	CT-233(F)- 04 Oct 2007 JBL, Local Office, Dhaka.	009307011882 Date : 24 Oct 2007	C-296522 12 Dec 2007	7,717,018.94	2007-2008	7,668,405.16	7,668,405.16
13	CT-04(F)- 10 Nov 2007	009307022108 Date : 02 Dec 2007	C-11584 31 Jan 2008	7,741,202.88	2007-2008	7,692,438.89	7,692,438.89
14	CT-266(F)- 02 Mar 2008	009308010402 Date : 03 Mar 2008	C-30136 24 Mar 2008	15,245,856.36	2007-2008	15,150,479.62	15,150,479.62
15	CT-70(F) 1st lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	IJC/AQ/13B/2 017 28 Oct 1017	0.00	2017-2018	14,112,240.19	14,112,240.19
16	CT-70(F) 2nd lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	C-1494763 28 Nov 2017	0.00	2017-2018	11,556,328.10	11,556,328.10
17	CT-70(F) 3rd lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	C-3427 01 Jan 2018	0.00	2017-2018	11,746,257.56	11,746,257.56
18	CT-78(F) 1st lot, 14 May 2018	0000011318010038 Date : 15 May 2018	C-909573 20 Jun 2018	0.00	2017-2018	15,878,929.65	15,878,929.65



Sl. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
19	CT-79(F) 07 May 2018	0000011318010037 Date : 13 May 2018	C-881747 10 Jun 2018	0.00	2017-2018	14,298,204.57	14,298,204.57
20	CT-78(F) 2nd lot 14 May 2018	0000011318010038 Date : 15 May 2018	C-1165612 05 Aug 2018	0.00	2018-2019	15,196,724.05	15,196,724.05
21	CT-83 (F) 25 Oct 2018	0000011318010077 Date : 29 Nov 2018	C-144422 23 Jan 2019	0.00	2018-2019	17,281,993.09	17,281,993.09
22	CT-84 (F) 01 Nov 2018	0000011318010073 Date : 13 Nov 2018	C-1881941 24 Dec 2018	0.00	2018-2019	18,956,593.10	18,956,593.10
23	CT-74 (F) 13 Feb 2018	0000011318010024 Date : 21 Mar 2019	C-1263888 26 Aug 2018	0.00	2018-2019	73,391.55	73,391.55
24	CT-76 (F) 04 Mar 2018	0000080118010245 Date : 19 Mar 2019	C-1523128 20 Oct 2018	0.00	2018-2019	58,137.75	58,137.75
25	CT-81 (F) 09 Jul 2018	0000011318010055 Date : 02 Aug 2019	C-494566 19 Mar 2019	0.00	2018-2019	200,972.94	200,972.94
26	CT-88 (F) 06 Jan 2019	0000011319010005 Date : 30 Jan 2019	C-691276 25 Apr 2019	0.00	2018-2019	21,923.06	21,923.06
27	CT-97 (F) 24 Apr 2019	0000011319010047 Date : 12 May 2019	C-1115974 10 Jul 2019	0.00	2019-2020	20,818,181.18	20,818,181.18
28	CT-101 (F) 22 Jul 2019	0000011319010078 Date : 30 Jul 2019	C-1328091 19 Aug 2019	0.00	2019-2020	19,931,857.09	19,931,857.09
29	CT-106 (F) 1st Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-379489 26 Feb 2020	0.00	2019-2020	13,853,341.88	13,853,341.88
30	CT-106 (F) 2nd Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-379501 26 Feb 2020	0.00	2019-2020	13,705,691.94	13,705,691.94
31	Less: Turnover Tax Adjustment			0.00	2016-2017	(24,149,830.00)	(24,149,830.00)
32	Less: Turnover Tax Adjustment			0.00	2017-2018	(21,245,678.00)	(21,245,678.00)
33	Less: Turnover Tax Adjustment			0.00	2018-2019	(15,882,616.00)	(15,882,616.00)
34	CT-106 (F) 3rd Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-598800 26 Feb 2020	0.00	2019-2020	16,033,434.00	16,033,434.00
35	CT-98 (F) 14 Mar 2020	0000011319010065 Date : 14 Mar 2020	C-580474 20 Apr 2020	0.00	2019-2020	537,276.00	537,276.00
36	CT-108 (F) 28 May 2020	0000011320010046 Date : 07 Jun 2020	C-1040825 28 Jul 2020	0.00	2020-2021	14,773,533.23	14,773,533.23
37	CT-102 (F) 28 Aug 2019	0000174419011321 Date : 16 Sep 2019	C-781462 16 Jun 2020	0.00	2020-2021	243,470.56	243,470.56
38	CT-110 (F) 1st 09 Jun 2020	0000011320010054 Date : 17 Jun 2020	C-1061102 05 Aug 2020	0.00	2020-2021	13,602,942.49	13,602,942.49
39	CT-110 (F) 2nd 09 Jun 2020	0000011320010054 Date : 17 Jun 2020	C-1061092 05 Aug 2020	0.00	2020-2021	13,609,241.88	13,609,241.88
40	CT-103 (F) 07 Sep 2019	0000011319010086 Date : 12 Sep 2019	C-1174052 26 Aug 2020	0.00	2020-2021	333,760.06	333,760.06
41	Less: Turnover Tax Adjustment			0.00	2019-2020	(25,771,485.00)	(25,771,485.00)
42	CT-112 1st Lot 05 Oct 2020	0000011320010080 Date : 07 Oct 2020	C-1503961 01 Nov 2020	0.00	2020-2021	11,727,104.59	11,727,104.59
43	CT-112 2nd Lot 05 Oct 2020	0000011320010080 Date : 07 Oct 2020	C-1621958 24 Nov 2020	0.00	2020-2021	20,779,941.84	20,779,941.84
44	CT-113 1st Lot 28 Oct 2020	0000011320010087 Date : 05 Nov 2020	C-1712679 10 Dec 2020	0.00	2020-2021	32,307,805.17	32,307,805.17
45	CT-113 2nd Lot 28 Oct 2020	0000011320010087 Date : 05 Nov 2020	C-75763 12 Jan 2021	0.00	2020-2021	14,347,376.59	14,347,376.59



Sl. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
46	CT-116 13 Feb 2021	0000011321010010 Date : 17 Feb 2021	C-474514 16 Mar 2021	0.00	2020-2021	20,407,778.78	20,407,778.78
47	114 (F) 25 Nov 2020	0000011320010092 Date : 07 Dec 2020	C-1290015 10 Aug 2021	0.00	2021-2022	184,126.31	184,126.31
48	117 (F) 07 Aug 2021	0000011321010027 Date : 12 Aug 2021	C-1500444 13 Sep 2021	0.00	2021-2022	52,294,919.70	52,294,919.70
49	118 (F) 21 Aug 2021	0000011321010030 Date : 06 Sep 2021	C-1596784 03 Oct 2021	0.00	2021-2022	28,421,877.36	28,421,877.36
50	119 (F) 15 Sep 2021	0000011321010033 Date : 19 Sep 2021	C-1554700 13 Oct 2021	0.00	2021-2022	59,221,296.05	59,221,296.05
51	120 (F) 27 Sep 2021	0000011321010036 Date : 04 Oct 2021	C-1846606 16 Nov 2021	0.00	2021-2022	30,593,952.17	30,593,952.17
52	693 (F) 04 Jan 2022	0000009322010078 Date : 16 Jan 2022	C-385631 23 Feb 2022	0.00	2021-2022	72,638,296.15	72,638,296.15
53	694 (F) 12 Jan 2021	0000009322010164 Date : 30 Jan 2021	C-467042 08 Mar 2022	0.00	2021-2022	36,243,727.56	36,243,727.56
54	696 (F) 22 Feb 2022	0000009322010274 Date : 27 Feb 2022	C-497530 13 Mar 2022	0.00	2021-2022	35,743,873.27	35,743,873.27
55	697 (F) 16 Mar 2022	0000009322010416 Date : 23 Mar 2022	C-649085 07 Apr 2022	0.00	2021-2022	36,949,895.08	36,949,895.08
56	699 (F) 10 May 2022	000034222010018 Date : 26 May 2022	C-1022349 08 Jun 2022	0.00	2021-2022	42,399,577.00	42,399,577.00
57	Less: Turnover Tax Adjustment			0.00	2021-2022	(28,722,292.64)	(28,722,292.64)
58	CT-703 (F) 25 Jul 2022	009322011036 Date : 04 Aug 2022	C-1589065 18 Sep 2022	0.00	2022-2023	59,593,203.22	59,593,203.22
59	CT-704 (F) 1st Lot 25 Jul 2022	009322011041 Date : 07 Aug 2022	C-1589070 18 Sep 2022	0.00	2022-2023	30,356,865.40	30,356,865.40
60	CT-704 (F) 2nd Lot 25 Jul 2022	009322011041 Date : 07 Aug 2022	C-1798757 31 Oct 2022	0.00	2022-2023	29,931,428.06	29,931,428.06
61	CT-705 (F) 25 Jul 2022	009322011158 Date : 30 Aug 2022	C-1690197 10 Oct 2022	0.00	2022-2023	56,803,033.16	56,803,033.16
62	CT-706 (F) 18 Oct 2022	009322011401 Date : 20 Oct 2022	C-1839289 08 Nov 2022	0.00	2022-2023	47,861,743.26	47,861,743.26
63	CT-707 (F) 19 Oct 2022	009322011402 Date : 20 Oct 2022	C-1839299 08 Nov 2022	0.00	2022-2023	46,451,087.99	46,451,087.99
64	CT-708 (F) 25 Oct 2022	009322011508 Date : 14 Nov 2022	C-2063002 19 Dec 2022	0.00	2022-2023	44,772,955.47	44,772,955.47
65	CT-711 (F) 30 Jan 2023	009323010189 Date : 09 Feb 2023	C-415282 12 Mar 2023	0.00	2022-2023	38,407,298.40	38,407,298.40
66	CT-712 (F) 30 Jan 2023	009323010190 Date : 09 Feb 2023	C-415275 12 Mar 2023	0.00	2022-2023	35,443,529.00	35,443,529.00
67	CT-713 (F) 30 Jan 2023	009323010238 Date : 22 Feb 2023	C-433279 15 Mar 2023	0.00	2022-2023	36,077,933.95	36,077,933.95
68	CT-125 (F) 23 Aug 2022	011322010039 Date : 04 Sep 2022	C-697150 07 May 2023	0.00	2022-2023	104,145.14	104,145.14
69	CT-127 (F) 22 Dec 2022	011323010009 Date : 12 Jan 2023	C- 863913 05 Jun 2023	0.00	2022-2023	158,902.58	158,902.58
70	Less: Turnover Tax Adjustment			0.00	2022-2023	(100,211,032.43)	(100,211,032.43)
71	CT-715 12 Apr 2023	009323010523 Date : 30 Apr 2023	C-1069458 10 Jul 2023	0.00	2023-2024	27,579,989.73	27,579,989.73
72	CT-717 24 May 2023	009323010772 Date : 14 Jun 2023	C-1069421 10 Jul 2023	0.00	2023-2024	29,207,906.06	29,207,906.06



Sl. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
73	CT-719 16 Jul 2023	009323010942 Date : 20 Jul 2023	C-1283929 14 Aug 2023	0.00	2023-2024	40,609,619.04	40,609,619.04
74	CT-720 16 Jul 2023	009323010952 Date : 24 Jul 2023	C-1452197 14 Sep 2023	0.00	2023-2024	37,206,170.96	37,206,170.96
75	CT-721 16 Jul 2023	009323011199 Date : 27 Aug 2023	C-1567562 08 Oct 2023	0.00	2023-2024	34,436,218.03	34,436,218.03
76	CT-723 14 Sep 2023	009323011338 Date : 19 Sep 2023	C-1584500 11 Oct 2023	0.00	2023-2024	33,878,571.28	33,878,571.28
77	CT-727 07 Dec 2023	009323011793 Date : 14 Dec 2023	C-27545 04 Jan 2024	0.00	2023-2024	32,730,143.97	32,730,143.97
78	CT-728 24 Dec 2023	009324010379 Date : 05 Mar 2024	C-698050 06 Apr 2024	0.00	2023-2024	34,380,935.05	34,380,935.05
79	CT-729 24 Dec 2023	009324010411 Date : 12 Mar 2024	C-697930 06 Apr 2024	0.00	2023-2024	33,785,650.53	33,785,650.53
80	CT-732 30 Apr 2024	009324010729 Date : 19 May 2024	C-1156561 20 Jun 2024	0.00	2023-2024	34,177,975.08	34,177,975.08
81	CT-123 18 Jul 2022	011322010028 Date : 04 Aug 2024	C-1074888 05 Jun 2024	0.00	2023-2024	1,058,754.60	1,058,754.60
82	CT-124 19 Jul 2022	01322010029 Date : 02 Aug 2022	C-697857 24 Aug 2023	0.00	2023-2024	51,809.86	51,809.86
83	CT-129 12 Mar 2023	011323010022 Date : 11 Apr 2023	C-570374 & 667214 16 Jul 2023 & 14 Aug 2023	0.00	2023-2024	139,388.46	139,388.46
84	CT-131 16 Apr 2023	011323990001 Date : 23 May 2023	C-855026 10 Oct 2023	0.00	2023-2024	198,661.03	198,661.03
85	CT-132 24 May 2023	011323010052 Date : 31 Aug 2023	C-1012543 29 May 2024	0.00	2023-2024	127,394.90	127,394.90
86	CT-133 26 Aug 2023	011323010064 Date : 21 Sep 2023	C-65695 10 Jan 2024	0.00	2023-2024	103,318.37	103,318.37
87	Less: Turnover Tax Adjustment			0.00	2023-2024	(88,070,710.15)	(88,070,710.15)
Total				186,343,326.71		1,312,716,518.24	1,312,716,518.24



Annexure-H

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

Schedule of Subsidy Receivable from Government as on 30th June, 2024

Amount in Taka

Year	Receivable	Received	Cumulative Balance
1	2	3	4= (2+3)-3
2006-2007	570,086,000.00	0.00	570,086,000.00
2007-2008	981,895,000.00	949,386,000.00	602,595,000.00
2008-2009	2,902,500,813.00	312,939,000.00	3,192,156,813.00
2009-2010	0.00	500,000,000.00	2,692,156,813.00
2010-2011	0.00	750,000,000.00	1,942,156,813.00
2011-2012	6,780,519,587.00	4,500,000,000.00	4,222,676,400.00
2012-2013	2,555,367,221.00	3,994,100,000.00	2,783,943,621.00
2013-2014	2,509,239,379.00	4,819,524,000.00	473,659,000.00
2014-2015	2,284,779,877.00	2,383,832,000.00	374,606,877.00
2015-2016	3,567,394,492.00	3,138,705,877.00	803,295,492.00
2016-2017	2,079,625,111.00	2,279,899,425.00	603,021,178.00
2017-2018	1,672,585,824.00	2,020,830,528.00	254,776,474.00
2018-2019	1,388,545,202.00	1,259,571,916.00	383,749,760.00
2019-2020	2,827,934,313.00	2,517,093,949.00	694,590,124.00
2020-2021	3,279,571,198.00	2,802,141,024.00	1,172,020,298.00
2021-2022	8,654,915,892.00	6,521,107,075.00	3,305,829,115.00
2022-2023	12,594,336,708.00	9,773,143,115.00	6,127,022,708.00
2023-2024	7,059,776,552.00	8,974,221,708.00	4,212,577,552.00



ANNEXURE-I

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

Schedule of Store In Transit for the Year ended 30th June, 2024

Amount In Taka

Sl. No.	CT-NO.	CT Date	LC-NO.	LC Date	Amount (Tk.)
1	CT-735	30 Apr 2024	009324010848	05 Jun 2024	552,000.00
2	CT-123	18 Jul 2022	011322010028	04 Aug 2024	6,389,053.09
3	CT-130	12 Apr 2023	011323010033	25 May 2023	202,841.00
4	CT-132	24 May 2023	011323010052	31 Aug 2023	742,715.86
5	CT-134	28 Dec 2023	011324010016	13 Mar 2024	109,570.00
6	CT-135	17 Jan 2024	011324010026	22 Apr 2024	41,730.00
7	CT-136	07 Feb 2024	011324010035	12 May 2024	68,906.00
8	CT-138	08 May 2024	011324010042	02 Jun 2024	17,470.00
Total					8,124,285.95



Annexure-J

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
Schedule of Creditors For Expense for the Year ended 30th June, 2024

Amount in Taka

Particulars	2023-2024	2022-2023	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	2017-2018 & Earlier
Provision for Process Water	-	-	-	-	-	348,572.00	49,546.00
Provision for audit fee	147,400.00	2,213,700.00	2,189,700.00	2,284,500.00	4,412,000.00	4,409,000.00	4,385,000.00
Maintenance Works	-	-	4,275,632.00	-	-	-	-
Provision for Overhauling	-	6,520.00	-	-	-	-	-
Provision for electricity bill	19,974,263.00	22,745,217.60	14,602,350.60	29,549,900.00	20,544,151.00	18,529,913.00	20,677,746.00
Prov. for civil engg. maintenance	1,106,753.00	-	6,903,651.00	4,957,318.00	4,508,000.00	4,657,883.00	5,152,905.00
Prov. for civil Works (Capital)	-	-	-	-	-	-	14,800,396.00
Provision for steam	7,029,440.00	4,235,978.50	4,074,299.50	6,911,080.00	5,692,686.00	4,911,984.00	5,087,954.00
Provision for Demin	-	-	-	-	92,342.00	-	-
Provision for H.O Leavy	463,809,000.00	473,809,000.00	443,809,000.00	-	-	55,838,000.00	-
Provision for club expenses	-	-	-	16,146.00	1,209,473.00	801,700.00	15,700.00
Provision for gratuity	-	-	-	15,037,440.00	-	7,706,360.00	-
Prov. for cooling water	7,914,806.74	7,003,643.74	6,899,537.74	8,817,403.58	7,919,062.00	7,219,732.00	7,441,954.00
Provision for Project Allowance	-	-	-	-	-	120,513.00	260,633.00
Provision for BCIC loan	2,800,000.00	4,200,000.00	5,600,000.00	7,131,944.00	7,131,944.00	7,131,944.00	7,131,944.00
Provision for Uniform & Liverries	-	-	-	-	690,563.00	-	-
Provision for DAP Carriage Bill	-	-	28,830,336.00	-	-	-	-
Other expenses	1,604,000.00	-	-	14,516.00	1,209,661.00	554,016.00	710,179.00
Provision for DAPFCL House building Loan	-	9,635,062.00	-	-	-	-	-
Provision for Vehicle Insurance Claim	1,366,710.00	-	-	-	-	-	-
Provision for DAPFCL Motor Cycle Loan	-	1,404,434.00	-	-	-	-	-
Total	505,752,372.74	525,253,555.84	517,184,506.84	74,720,247.58	53,409,882.00	112,229,617.00	65,713,957.00

Schedule of Creditors For Goods Supply for the Year ended June 30, 2024

Particulars	2023-2024	2022-2023	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	2017-2018
Local suppliers	10,586,455.71	17,821,514.14	3,878,518.58	3,718,693.78	(2,646,876.00)	(1,857,982.00)	3,225,724.00
C & f value	1,040,128,162.15	108,775,830.16	1,168,973,474.32	127,264,360.82	-	0.78	314,696,923.06
Custom duty	484,998.37	484,998.37	484,998.37	484,998.37	469,428.14	469,427.26	141,684.50
Local Agent commission	3,531,800.05	26,000.00	1,911,020.00	815,520.00	-	-	-
Marine charge	3,972,671.00	-	-	7,156,164.80	7,156,164.80	9,637,053.80	9,637,053.80
Inspection charge (PSI)	4,242,230.61	4,022,595.85	6,259,970.99	2,919,778.34	2,962,278.34	2,706,278.34	2,404,761.34
Survay Fee	175,000.00	164,500.00	18,500.00	-	-	-	-
Other charge	1,015,194.38	1,015,194.38	1,023,194.38	779,303.72	1,179,574.72	3,070,851.72	4,698,756.72
C & F Commission	52,030.00	16,609.00	-	80,848.00	-	-	0
L/C Opening Charge	6,550,651.51	1,754,923.84	-	253,891.00	-	-	-
Carriage Charge	24,000.00	6,000.00	6,000.00	6,000.00	-	-	-
PLI Charge	870,000.00	210,000.00	100,000.00	-	-	-	-
Cash purchase clearing account	418,793.45	657,279.32	621,636.51	489,902.79	432,716.00	482,526.00	513,892.00
Customers deposit against sales	10,311,140.45	326,923,640.45	80,956,140.45	2,248,993.45	15,415,843.00	15,509,643.00	17,512,893.00
Total	1,082,363,127.70	461,879,085.51	1,264,233,453.60	146,218,455.07	24,969,129.00	30,017,798.90	352,831,688.42



Schedule of Creditors For Other Finance for the Year ended June 30, 2024

Particulars	2023-2024	2022-2023	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	2017-2018
Security deposit(general)	37,215,410.00	40,120,896.00	34,391,552.00	33,503,799.00	29,722,259.00	7,529,875.00	6,040,172.00
Dap dealers security	1,113,003.00	1,113,003.00	1,113,003.00	241,100.00	-	-	-
Income Tax(Ded At Source)	-	-	-	-	886.00	1,200.00	437,588.00
I.T deduction from party	1,971,558.63	1,372,268.72	1,264,133.72	927,671.72	644,698.00	392,006.00	-
VAT deduction from party	2,215,056.29	2,855,838.48	2,897,632.48	1,654,328.48	1,693,021.00	1,226,727.00	1,184,946.00
Sundry deposit	682,310.00	682,310.00	682,310.00	682,310.00	682,310.00	682,310.00	682,310.00
Insurance recovery from party	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00
Deduction for welfare fund	1,542,125.00	-	1,395,893.00	311,840.00	853,948.00	556,948.00	275,445.00
Govt. Fund Clearing	-	-	-	-	-	1,113,265,006.00	1,113,265,480.00
Other deduction	138,136.00	138,136.00	138,136.00	138,136.00	138,136.00	138,136.00	138,136.00
Deduction of dapd PF loan	46,724.00	46,724.00	95,524.00	456,209.00	490,655.00	958,899.00	1,032,495.00
Deduction of H.O. PF loan	23,756.00	23,756.00	23,756.00	84,812.00	-	700.00	700.00
Other project PF loan	51,740.00	140,968.00	140,968.00	146,168.00	220,093.00	-	(121,356.00)
Other project welfare loan	169,198.00	169,198.00	176,998.00	176,998.00	176,998.00	175,065.00	192,065.00
Recovery of H.O M.C loan	128,991.00	128,991.00	128,991.00	400,991.00	326,991.00	146,991.00	172,285.00
Recovery of H.O H.B loan	149,378.00	241,811.00	241,811.00	647,411.00	257,611.00	461,947.00	475,047.00
Recovery of H.O Welfare loan	-	-	-	-	-	1,933.00	1,933.00
Union Subscription	20.00	20.00	20.00	-	3,289.00	3,569.00	3,589.00
Employees club subscription	20,946.00	20,946.00	20,926.00	20,916.00	23,676.00	22,466.00	21,226.00
Officers association subscription	3,306.00	3,306.00	3,306.00	28,906.00	30,156.00	27,216.00	26,286.00
DAPFCL welfare fund	97,284.00	97,284.00	93,889.00	93,839.00	259,229.00	215,969.00	178,269.00
DAPFCL Mosque fund	-	-	-	-	-	2,600.00	2,600.00
Chemical Society	-	-	-	-	1,800.00	2,000.00	1,800.00
Recovery of advance to welfare fund	2,677,000.00	1,537,000.00	252,000.00	108,000.00	-	-	-
Engg Association	-	-	-	-	200.00	-	(2,900.00)
Diploma association	3,726.00	3,726.00	3,726.00	3,726.00	6,126.00	6,326.00	6,926.00
Transport charge	-	-	-	38,245.00	-	-	-
Telephone Charge	-	-	-	-	-	-	-
Revenue stamp	114,840.00	111,280.00	100,720.00	105,160.00	135,190.00	36,960.00	246,860.00
DAPFCL Haj scheme	11,300.00	11,300.00	11,300.00	11,300.00	11,300.00	11,300.00	11,300.00
Water Charge	-	-	-	-	25,068.00	26,695.00	22,773.00
Electric charge	-	-	-	52,943.00	20,383.00	41,010.00	-
Gas Charge	-	-	-	-	-	187,813.00	-
H.R expenses	-	-	-	178,814.04	1,856,329.00	1,458,837.00	16,298.00
CPPF loan	10,231.00	10,231.00	10,231.00	10,231.00	10,231.00	12,809.00	12,809.00
Dish Antenna	5,160.00	5,160.00	-	-	9,290.00	8,390.00	9,110.00
Material Loan	-	-	-	-	-	(2,578.00)	(2,578.00)
DAPFCL W.F loan	84,110.00	31,310.00	34,685.00	171,176.00	280,260.00	310,611.00	387,549.00
Ladies club sub.	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00
Ded.of other project salary advance	183,429.97	183,429.97	183,429.97	214,679.97	226,880.00	226,880.00	226,880.00
Ded.of other project wages advance	19,284.00	19,284.00	19,284.00	19,284.00	19,284.00	18,740.00	18,740.00
Furniture Charge	-	-	-	-	-	48.00	48.00
Donation	127,730.00	78,730.00	58,530.00	31,480.00	24,580.00	24,580.00	24,580.00



Particulars	2023-2024	2022-2023	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	2017-2018
Recovery of DAPFCL H.B loan.	-	-	-	254,598.00	254,598.00	254,598.00	238,750.00
Recovery of other project H.B loan	-	56,945.00	56,945.00	168,831.00	187,406.00	84,541.00	45,231.00
Other deduction	441,199.00	438,829.00	423,174.00	420,684.00	418,524.00	415,224.00	412,434.00
DAPFCL PF trust	1,441,732.00	2,121,431.00	1,892,180.00	2,093,785.00	1,389,833.00	1,389,833.00	1,389,833.00
H.O. P.F trust	-	534,402.00	574,436.00	473,523.00	-	-	-
Other project P.F	4,882,615.00	5,190,825.00	5,203,023.00	5,203,023.00	8,682,901.00	7,680,685.00	8,103,158.00
DAPFCL gratuity fund	-	-	-	7,002.00	7,002.00	7,002.00	7,002.00
Festival bonus	-	-	-	2,900.00	2,900.00	2,900.00	2,900.00
TA/DA Expense	4,780.00	4,780.00	-	-	-	8,016.00	12,924.00
Medical Expense	-	-	-	-	-	27,730.00	27,730.00
Incentive bonus	1,178,947.00	14,611,049.00	-	53,615.00	-	3,612,842.00	19,178,358.00
Wages clearing account	136,620.00	-	-	-	-	-	-
TA/DA Advance	-	-	-	-	-	4,908.00	-
Wages Advanced	-	-	-	-	-	544.00	544.00
Salary income tax	760,581.00	760,081.00	760,081.00	793,047.00	1,251,134.00	578,720.00	894,407.00
Profit participation fund	59,400.00	59,400.00	59,400.00	59,400.00	59,400.00	50,400.00	46,400.00
BCIC Gratuity Fund	-	-	-	-	-	-	10,206.00
Gratuity fund clearing account	69,126.00	69,126.00	547,500.00	1,601,280.00	-	-	-
Engg Association clearing account	9,600.00	-	-	-	-	-	-
Recovery of other pro.purchase adv.	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	12,000.00	12,000.00
Recovery of purchase advance	141,014.00	141,014.00	141,014.00	141,014.00	143,014.00	5,000.00	-
PF fund clearing account	42,803.00	42,803.00	42,803.00	80,351.00	-	-	-
Financial award (One Basic)	-	-	25,850.00	53,500.00	-	-	-
P.F refundable	26,284.00	26,284.00	26,284.00	-	-	-	-
OT deduction from final Settlement	4,557,257.00	1,067,950.00	-	-	-	-	-
Shift/Night allowanace deduction from final settlement	67,210.00	10,440.00	-	-	-	-	-
P.F(Audit Objection)	203,203.00	192,460.00	-	-	-	-	-
Electricity Bill(Audit Objection)	91,944.00	61,824.00	-	-	-	-	-
Gas Bill (Audit Objection)	15,600.00	10,800.00	-	-	-	-	-
Recovery Arrear HR Expense(Slab)	604,956.00	262,344.00	-	-	-	-	-
Food & Conveyance Deduction(Audit Objection)	110,500.00	86,190.00	-	-	-	-	-
Other(Audit Objection)	52,037.00	42,582.00	-	-	-	-	-
Recovery against Training Allowance(Audit Objection)	152,100.00	-	-	-	-	-	-
Recovery against Salary Income Tax(Audit Objection)	76,320.00	-	-	-	-	-	-
Recovery Against Uniform (Audit Objection)	9,750.00	-	-	-	-	-	-
Total	67,487,111.89	78,484,247.17	56,781,226.17	55,412,808.21	54,093,370.00	1,145,852,708.00	1,158,909,069.00



ANNEXURE-K

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-1) 7.10000

Particulars	Cost			Depreciation/Amortization/Impairment					Amount in Taka	
	As at 01 Jul 2023	Addition	Disposal/Adjustment (Exchange Fluctuation Gain)	As at 30 Jun 2024	Rate	As at 01 Jul 2023	Charges for the year	Adjustment during the year	As At 30 Jun 2024	W.D.V as at 30 Jun 2024
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	8	9 = (6+7+8)	10 = (4-9)
1-2-10-101-00000 - Land & land development (plant-1)	36,801,669.00	-	-	36,801,669.00						36,801,669.00
1-2-10-103-00000 - Factory building & structure (plant-1)	2,340,431,703.75	4,305,505.00	-	2,344,737,208.75	5%	1,650,975,652.25	106,454,752.56	59,080,264.39	1,816,510,669.20	528,226,539.55
1-2-10-104-00000 - Residential building & structure (plant-1)	142,123,876.28	-	-	142,123,876.28	2.5%	55,912,048.16	3,762,283.32	-	59,674,331.48	82,449,544.80
1-2-10-105-00000 - Office buildings (plant-1)	34,953,524.00	-	-	34,953,524.00	2.5%	15,984,414.24	873,838.08	-	16,858,252.32	18,095,271.68
1-2-10-106-00000 - Electrical installation (plant-1)	15,218,272.00	171,050.00	-	15,389,322.00	10% - 12.5%	14,869,629.72	108,376.33	-	14,978,006.05	411,315.95
1-2-10-107-00000 - Other building & structure (plant-1)	66,397,857.49	-	-	66,397,857.49	5% - 10%	48,195,205.28	2,245,598.20	-	50,440,803.48	15,957,054.01
1-2-10-108-00000 - Plant & machinery (plant-1)	3,880,994,293.85	19,001,611.00	-	3,899,995,904.85	5%	3,038,263,605.63	194,762,516.16	83,579,480.05	3,316,605,601.84	583,390,303.01
1-2-10-109-00000 - Motor vehicle (plant-1)	66,272,677.00	-	-	66,272,677.00	20%	36,312,551.16	2,059,160.12	-	38,371,711.28	27,900,965.72
1-2-10-110-00000 - Furniture & fixture (plant-1)	10,706,847.81	8,938.00	-	10,715,785.81	10%	5,453,671.03	716,863.26	-	6,170,534.29	4,545,251.52
1-2-10-111-00000 - Office equipment (plant-1)	28,239,997.68	4,519,727.53	-	32,759,725.21	12.5% - 20%	19,761,478.52	3,946,342.67	-	23,707,821.19	9,051,904.02
1-2-10-112-00000 - Factory apparatus, instrument (plant-1)	20,275,721.38	8,221,752.54	-	28,497,473.92	12.5% - 20%	8,664,648.96	2,874,782.76	-	11,539,431.72	16,958,042.20
1-2-10-117-00000 - Sundry assets/soft furnishing (plant-1)	5,105,495.00	168,000.00	-	5,273,495.00	12.5% - 25%	729,509.04	501,853.04	-	1,231,362.08	4,042,132.92
Total	6,647,521,935.24	36,396,584.07	-	6,683,918,519.31		4,895,122,413.99	318,306,366.50	142,659,744.44	5,356,088,524.93	1,327,829,994.38

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



ANNEXURE-L

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-2) 7.20000

Particulars	Cost				Rate	Depreciation/Amortization/Impairment			Amount in Taka	
	As at 01 Jul 2023	Addition	Disposal/Adjustment (Exchange Fluctuation Gain)	As at 30 Jun 2024		As at 01 Jul 2023	Charges for the year	Adjustment during the year	As At 30 Jun 2024	W.D.V as at 30 Jun 2024
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	(8)	9 = (6+7-8)	10 = (4-9)
1-2-11-103-00000 - Factory building & structure (plant-2)	3,266,590,567.00	-	-	3,266,590,567.00	2.5% - 5%	2,200,389,926.35	124,406,242.32	59,080,264.39	2,265,715,904.28	1,000,874,662.72
1-2-11-106-00000 - Electrical installation (plant-2)	2,641,925.00	-	-	2,641,925.00	10% - 12.5%	2,505,262.97	15,822.96	-	2,521,085.93	120,839.07
1-2-11-107-00000 - Other building & structure (plant-2)	86,289,843.66	-	-	86,289,843.66	2.5% - 10%	79,768,405.58	869,064.12	-	80,637,469.70	5,652,373.96
1-2-11-108-00000 - Plant & machinery (plant-2)	3,062,072,396.78	47,458.00	-	3,062,119,854.78	5%	2,574,479,176.29	149,534,433.86	83,579,480.05	2,640,434,130.10	421,685,724.68
1-2-11-109-00000 - Motor vehicle (plant-2)	12,666,790.00	-	-	12,666,790.00	20%	3,686,189.00	500,000.00	-	4,186,189.00	8,480,601.00
1-2-11-110-00000 - Furniture & fixture (plant-2)	3,347,764.04	-	-	3,347,764.04	10%	2,241,144.15	139,363.04	-	2,380,507.19	967,256.85
1-2-11-111-00000 - Office equipment (plant-2)	1,668,679.00	579,276.00	-	2,247,955.00	20% - 25%	1,157,599.83	286,533.75	-	1,444,133.58	803,821.42
1-2-11-112-00000 - Factory apparatus, instrument (plant-2)	708,766.83	11,832.66	-	720,599.49	12.5% - 20%	648,788.90	14,655.00	-	663,443.90	57,155.59
1-2-11-117-00000 - Sundry assets/soft furnishing (plant-2)	122,408.00	-	-	122,408.00	20% - 25%	122,405.60	-	-	122,405.60	2.40
Total	6,436,109,140.31	638,566.66	-	6,436,747,706.97		4,864,998,898.67	275,766,115.05	142,659,744.44	4,998,105,269.28	1,438,642,437.69
Grand Total (Plant-1 & 2)	13,083,631,075.55	37,035,150.73	-	13,120,666,226.28	-	9,760,121,312.66	594,072,481.55	-	10,354,193,794.21	2,766,472,432.07

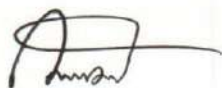
Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

COST BREAK UP
FOR THE PERIOD FROM 1ST JULY, 2023 TO 30TH JUNE, 2024

SL No.	Head Of Expenditure	Unit	Total Production : 92,594.00 M.T.			Amount (TK.)	Cost Per M. Ton	
			Usage Ratio	Quantity Consumption	Rate Per Unit / Ton		2023 - 2024	2022 - 2023
1	2	3	4	5	6	7	8	9
I. VARIABLE COST								
a. RAW MATERIALS								
	Phosphoric acid	MT	0.970	89796.00	64,351.96	5,778,548,800.48	62407.3785	83310.48939
	Ammonia	MT	0.298	27552.69	40,248.22	1,108,946,492.99	11976.4401	22335.11644
	Sulphuric acid	MT	0.024	2190.55	29,819.74	65,321,640.16	705.4630	799.73723
	Filler materials/sand	MT	0.006	577.00	523.64	302,141.87	3.2631	0.81937
	SUB TOTAL RAW MATERIALS					6,953,119,075.49	75,092,54460	106,446.16
b. POWER & FUEL								
	Natural gas	M3	24,688	2285928.00	16.12	36,857,839.00	398.0586	320.94671
	Electricity expenses	KWH	175,299	16231648.00	10.69	173,468,704.40	1873.4335	1258.23545
	Steam	MT	0.419	38776.00	385.14	14,934,014.50	161.2849	74.08012
	Process water	MT	0.392	36288.00	57.09	2,071,765.00	22.3747	21.77983
	Cooling water	MT	0.276	25553.00	57.22	1,462,222.00	15.7918	15.53818
	Demin water.	MT	0.227	21015.00	80.05	1,682,405.00	18.1697	18.31579
	Oil & lubricant					6,781,277.28	73.2367	55.64755
	SUB TOTAL POWER & FUEL					237,258,227.18	2,562.34991	1,764.54
c. OTHER CHEMICALS								
	Other Chemicals					-	-	-
d. PACKING MATERIALS								
	WPP bags	Pcs		2307176.00	39.91	92,087,256.33	994.5273	843.07457
	Polythene pallets	MT				-	-	-
	Other packing materials					1,124,960.82	12.1494	7.37823
	SUB TOTAL PACKING MATERIALS					93,212,217.15	1,006.67664	850.45
e. OTHER FACTORY OVERHEAD								
	Other factory overhead					-	-	-
f. PLANT REPAIR & MAINTENANCE								
	Spare & accessories					27,902,049.24	301.3376	171.9836
	Store consumption					787,816.12	8.5083	7.89267
	Repair & maintenance					9,059,196.60	97.8378	46.64391
	SUB TOTAL PLANT REPAIR & MAINTENANCE					37,749,061.96	407.68367	226.52
	TOTAL I. VARIABLE COST					7,321,338,581.78	79,069.25482	109,287.68
II. FIXED COST								
	Admin overhead					269,959,895.56	2915.5226	2967.57031
	Factory overhead					142,736,599.00	1541.5318	1155.36365
	Interest & financial charges					10,439,606.50	112.7460	83.45457
	Research & development					-	-	-
	Selling & distribution overhead					360,115,823.50	3889.1918	2815.44848
	Salary & wages					237,894,575.00	2569.2224	2307.06752
	Depreciation of fixed assets					594,072,481.55	6415.8853	4974.36015
	TOTAL II. FIXED COST					1,615,218,981.10	17,444.09986	14,303.26
	Total Cost of Production		(I + II)			8,936,557,562.88	96,513.35468	123,590.94



Company Secretary
MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.



Managing Director
Md. Mostafizur Rahman Patwary
Managing Director
DAP FERTILIZER COMPANY LTD.
Rangadia, Anowara, Chattogram.


85.01.2025
Director

মোঃ মনিরুজ্জামান
পরিচালক (বাবিজ্যিক), বিসিআইসি
সুগাসচিব, শিল্প মন্ত্রণালয়।



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram

Budget Variance Report
For the year ended 30th June, 2024

(Amount in Lac)

Particulars	As per Budget	Actual Expenses	(Shortage)/ Excess(Tk.)	Remarks
Cost of goods Sold	104,821.38	86,448.68	(18,372.70)	Favorable
General & Admin Exp.	3,443.58	1,033.29	(2,410.29)	Favorable
Selling & Distribution Exp.	5,684.97	3,601.16	(2,083.81)	Favorable
Salary & Allowance (Admin)	697.86	523.37	(174.49)	Favorable
Salary & Allowance (Sales) Exp.	63.44	47.58	(15.86)	Favorable
Audit Fee	6.00	1.01	(4.99)	Favorable
Head Office Management Exp.	1,500.00	1,400.00	(100.00)	Favorable
Turnover Tax	933.66	562.33	(371.33)	Favorable
Research & Development Ex.	10.00	-	(10.00)	Favorable
Financial Expenses	137.58	104.40	(33.18)	Favorable



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram

MANAGEMENT RATIO
FOR THE YEAR ENDED JUNE 30, 2024

Particulars	Formula	Workings	2023-24	2022-23
			Ratio	Ratio
1. Current Ratio	Current Assets	12,539,244,842.76	7.19:1	8.87:1
	Current liabilities	1,743,654,417.70		
2. Quick Ratio	Current Assets - Inventories	11,062,998,628.75	6.34:1	8.09:1
	Current Liability	1,743,654,417.70		
3. Return on Total turnover	Net profit (loss) × 100	0x100	0.00	0.00
	Total sales revenue	9,254,686,952.00		
4. Rate of Return on Capital Employed	Net profit (loss) × 100	0x100	0.00	0.00
	Capital Employed	13,600,465,293.13		
5. Debt-Equity Ratio	Long Term Debt.	4,659,309,788.20	0.52:1	0.526:1
	Share Holders Equity	8,941,155,504.93		
6. Rate on Return on Average (ROR)	(Net profit(loss) before tax+Interest)×100	10439606.50x100	0.077	0.073
	Average Net Assets	13,620,830,293.13		
7. Debt- Service Ratio	Net profit(loss) before tax+Interest+Dep	604,512,088.05	57.91:1	60.61
	Interest Cost	10,439,606.50		

