

Private & Confidential

**Independent Auditors' Reports
And Financial Statements**

of

**TAKERGHAT LIMESTONE MINING PROJECT
FOR THE YEAR ENDED 30 JUNE 2022**

Jointly Audited By:

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Chartered Accountants
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Takerghat Limestone Mining Project

Independent Auditor's Report And Financial Statements

For The Year Ended 30 June 2022

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Independent Auditor's Report
To the Controller of Accounts
Bangladesh Chemical Industries Corporation(BCIC)

Qualified Opinion

We have audited the accompanying Financial Statements of "Takerghat Limestone Mining Project", which comprises the Statement of Financial Position as at 30 June, 2022 Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, excepts for the effects of the matter described in the basis for qualified opinion section of our report, the Financial Statements prepared in accordance with International Financial Reporting Standards (IFRS), give a true and fair view of the state of the company's affairs as at 30 June, 2022 and of the results of its operations and its Cash Flows for the year then ended and comply with the Companies Act 1994 and other applicable laws and regulations.

Basis for Qualified Opinion

1. The project has been under going concern threat, i.e. the project may face the threat of discontinuation of business due to lack of funds and retained loss of Taka (372,014,555) against its reserves of Taka 27,441,935. The capital fund/reserves are eaten up fully with retained loss and negative balance of capital fund reached to Taka (344,572,620) as on 30 June 2022. The operation of the project is stopped and the project has a significant amount of loans and liabilities which may not be feasible to pay from its assets or operations unless the internal fund is managed otherwise.
2. Inventory of Taka 42,502,721 could not be verified because of absence of any inventory report as on 30 June, 2022
3. Depreciation on fixed assets was not charged over years in the income statement and as such, the loss for the year is understated to the extent of depreciation for the year and previous ..years. The amount of depreciation could not be quantified because of non-availability of required information and updates.
4. Govt. loan (ADP) and non-development loan of Taka 13,182,028 and 10,600,000 respectively could not be verified due to lack of appropriate and adequate supporting documents. Applicability of interest charging has not been confirmed as well due to lack of documents on such loan although no interest was charged on loans for the year under audit.

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' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the Financial Statements, 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 qualified opinion.

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

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations. This responsibility includes: designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of Financial Statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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



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

Auditor's Responsibilities for the Audit of the Financial Statements

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


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

- 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 evidences that is sufficient and appropriate to provide a basis for audit 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.
- 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 evidences 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 evidences 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.


Further to our opinion in the above paragraph, we state that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) In our opinion, proper books of account as required by law have been kept by "**Takerghat Limestone Mining Project**" so far as it appeared from our examination of those books;
- (iii) The Company's Statement of Financial Position, Statement of Comprehensive Income and its Statement of Cash Flows dealt with by the report are in agreement with the books of account; and
- (iv) The expenditure incurred was for the purpose of the Company's business.


Dipok Kumar Roy, FCA
ICAB Enrollment No. 1334
Partner
Basu Banerjee Nath & Co.
Chartered Accountants
DVC : 2302061334AS436655

Place : Dhaka
Dated : 06 February 2023




Saptam Biswas, FCA
Enrollment Number: 1615
Partner
Chowdhury Bhattacharjee & Co.
(Chartered Accountants)
DVC : 2302061615AS407836


Place : Dhaka
Dated : 06 February 2023



TAKERGHAT LIMESTONE MINING PROJECT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE, 2022

Particulars	Notes	30-June-2022 Taka	30-June-2021 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	02.00	4,392,992	4,392,992
Current Assets			
Inventories	03.00	42,502,721	42,502,721
Trade Debtor		8,000	8,000
Advance, Deposit and Pre-payments	04.00	240,000	240,000
Cash & Cash Equivalents	05.00	-	-
Bank Deposit (STD) FDR (TLMP School App.)		59,827	59,827
TOTAL ASSETS		47,203,541	47,203,540
SHAREHOLDERS' EQUITY AND LIABILITIES			
Shareholders' Equity :		(344,572,620)	(342,199,871)
Share Capital		-	-
Capital Reserve		27,441,935	27,441,935
Retained Earnings		(372,014,555)	(369,641,806)
Long Term Liabilities :		42,096,617	42,096,617
Govt. loan (ADP)		23,182,028	23,182,028
Non Development Loan	06.00	10,600,000	10,600,000
Deferred Liabilities	07.00	8,314,589	8,314,589
Current Liabilities :		349,679,543	347,306,794
Creditors for Expenses	08.00	2,673,780	2,733,280
Creditors for Other Finance	09.00	1,758,467	1,758,467
Current Account with Enterprise		18,191	18,191
BCIC Current Account		5,579,145	5,502,395
Chhatak Cement Company Limited		339,649,960	337,294,461
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		47,203,541	47,203,540

The accounting policies and annexed notes form an integral part of these financial statements.

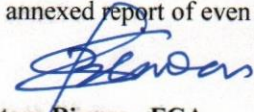

Company Secretary

বেঙ্গাল বিজনেস অ্যান্ড
সিভিলিয়ান :

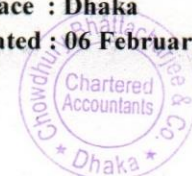
Dipok Kumar Roy, FCA
ICAB Enrollment No. 1334
Partner
Basu Banerjee Nath & Co.
Chartered Accountants
DVC: 2302061334AS436655

Place : Dhaka
Dated : 06 February 2023


Managing Director
অতিরিক্ত প্রধান সচিব
স্বরাষ্ট্র সচিবালয়
সিভিলিয়ান

Director
Signed as per our annexed report of even date.

Saptam Biswas, FCA
Enrollment Number: 1615
Partner
Chowdhury Bhattacharjee & Co
(Chartered Accountants)
DVC : 2302061615AS407836

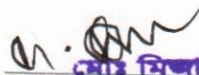
Place : Dhaka
Dated : 06 February 2023



**TAKERGHAT LIMESTONE MINING PROJECT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE, 2022**

Particulars	Notes	2021-2022 Taka	2020-2021 Taka
TURNOVER		-	-
Cost of Goods Sold		-	-
GROSS PROFIT/ (LOSS)		-	-
OPERATING EXPENSES		2,372,749	3,415,169
Salaries and Allowance (Admin)	10.00	585,282	1,228,309
Repair and Maintenance		-	2,040
Conveyance		22,195	28,206
Security Expenses - Ansar Salary		1,694,922	1,898,145
Entertainment		2,500	37,836
Electricity Bill		-	161,133
Printing		50,600	-
Legal Fee		17,250	-
Audit Fee	11.00	-	59,500
PROFIT/(LOSS) FROM OPERATIONS		(2,372,749)	(3,415,169)
OTHER INCOME/ (EXPENSE)		-	746,154
Other Income		-	746,154
Interest and Finance Expenses		-	-
PROFIT/ (LOSS) BEFORE TAX		(2,372,749)	(2,669,015)
Income Tax Expenses		-	-
PROFIT/ (LOSS) AFTER TAX		(2,372,749)	(2,669,015)


The accounting policies and annexed notes form an integral part of these financial statements.

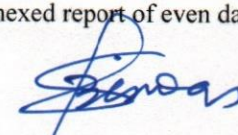

Md. Mizanur Rahman
Company Secretary
হিসাব বিভাগীয় প্রধান
মিলিটারি এলাকা


Amal Kumar Biswas
Managing Director
অমল কুমার বিশ্বাস
অতিরিক্ত প্রধান মন্ত্রীর
সচিব

Director

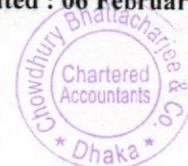
Signed as per our annexed report of even date.


Dipok Kumar Roy, FCA
ICAB Enrollment No. 1334
Partner
Basu Banerjee Nath & Co.
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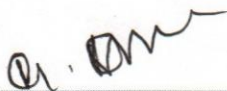


**TAKERGHAT LIMESTONE MINING PROJECT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2022**

Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Taka
Balance as at 01 July, 2021	-	27,441,935	(369,641,806)	(342,199,871)
Net Profit/(Loss) for the year	-	-	(2,372,749)	(2,372,749)
Balance as at 30 June, 2022	-	27,441,935	(372,014,555)	(344,572,620)

**TAKERGHAT LIMESTONE MINING PROJECT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2021**

Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Taka
Balance as at 01 July, 2020	-	27,441,935	(366,972,791)	(339,530,856)
Net Profit/(Loss) for the year	-	-	(2,669,015)	(2,669,015)
Balance as at 30 June, 2021	-	27,441,935	(369,641,806)	(342,199,871)



Company Secretary

মোঃ মিজানুর রহমান
উপ-প্রধান হিসাবরক্ষক
এবং
হিসাব বিজ্ঞানীর প্রধান
সিনিয়র অফিসার



Managing Director

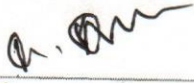
আব্দুল কাদের মিন্দাল
অতিরিক্ত প্রধান হিসাবরক্ষক
এবং
সহকারী ব্যবস্থাপনা পরিচালক
সিনিয়র অফিসার

Director



TAKERGHAT LIMESTONE MINING PROJECT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE, 2022

Particulars	2021-2022 Taka	2020-2021 Taka
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>		
Net Profit/(Loss) for the year	(2,372,749)	(2,669,015)
Adjustment to Reconcile Net Income to Net Cash Provided by Operating Activities :		
Depreciation	-	-
Increase/decrease in Inventories	-	-
Increase/decrease in Trade Debtors	-	-
Increase/decrease in Advance, Deposit and Pre-payments	-	-
Increase/decrease in Creditors for Expenses	(59,500)	10,000
Increase/decrease in Creditors for Other Finance	-	-
Increase/decrease in Current Account with Enterprise	-	-
Increase/decrease in BCIC Current Account	76,750	57,000
Increase/decrease in Chhatak Cement Company Limited	2,355,499	2,602,015
Net cash provided by Operating Activities	0	-
<u>CASH FLOWS FROM INVESTING ACTIVITIES:</u>		
Addition to fixed assets	-	-
Net cash provided by Investing Activities	-	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES:</u>		
Govt. Loan (ADP)	-	-
Non Development Loan	-	-
Deferred Liabilities	-	-
Net cash provided by Financing Activities	-	-
Increase/(Decrease) in Cash and Bank Balance	0	-
Opening Cash and Bank Balance	-	-
Closing Cash and Bank Balance	0	-



Company Secretary
মোঃ মিজানুর রহমান
উপ-প্রধান হিসাবরক্ষক
হিসাব বিভাগীয় প্রধান
সিলিগুড়া



Managing Director
অমল কুমার বিশ্বাস
অতিরিক্ত প্রধান মহাপরিচালক
তরঘাট ব্যবস্থাপনা পরিচালনা
সিলিগুড়া

Director



**TAKERGHAT LIMESTONE MINING PROJECT
NOTES TO THE FINANCIAL STATEMENT
AS AT AND FOR THE YEAR ENDED 30 JUNE, 2022**

01.00 SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATERIAL INFORMATION :

i) Legal form of the enterprise and nature of business :

In 1965, when indo-pak war broke out, Chhatak Cement Company Limited had to discontinue import of Limestone from Komorrah, India, Consequently, the then Pakistan Government setup Takerghat Limestone Mining Project with a view to supplying limestone to Chhatak Cement Company Limited (CCCL) to keep the cement factory running. After liberation of Bangladesh, the project came first under the control of Bangladesh Mineral Oil and Gas Corporation (BMOGC) and then it came under the control of Bangladesh Mineral Exploration & Development Corporation (BMEDC). In 1984 the project was taken over by Bangladesh chemical industries Corporation (BCIC) keeping it under the administration control of Chhatak Cement Company Limited. In the year 1999, the project closed due to increase of depth of the mine. After closing the mine TLMP started to import the limestone and supply to CCCL. Upon a decision taken in the BCIC's 1120th Board meeting held on August 15, 2007 the project being found commercially not viable and was closed with effect from October 08, 2007. All the staff & officers of the TLMP transferred to CCCL in the same year.

ii) Nature of Business Activities:

The Takerghat Lime Stone Mining Project is a project of Chhatak Cement Company Limited under the control of BCIC. The business of the TLMP is to extract lime stone local mines as well as to import limestone from neighboring country under the control and supervision of Chhatak Cement Company Limited.

iii) Accounting Convention:

The Financial Statements have been prepared on going concern basis under the historical cost convention and in accordance with the International Accounting Standards (IAS) as adopted by Institute of Chartered Accountants of Bangladesh (ICAB). Wherever appropriate, the policies are explained in the succeeding notes.

iv) Compliance with Local Laws:

The Financial Statements have been prepared in compliance with requirements of the Companies Act 1994, the Bangladesh Labor Act 2006, the Labor Rules 2015 and other applicable rules and regulations.

v) Property, Plant and Equipment: (IAS-16)

All Property, Plant and Equipment is initially recorded at cost and depreciated over their expected useful life. The cost of acquisition of an assets comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use included use inclusive of inward freight, duties and non-refundable taxes.

vi) Depreciation :

No depreciation is charged on Land and Land Development and Machinery In Transit. Depreciation is charged on all other fixed assets applying the Reducing Balance Method consistently as per IAS-16. Depreciation for total year has been charged on additions irrespective if date when the related assets are put into use and no depreciation has been charged on assets disposed off during the year. The rate of Depreciation used on the assets are as follows :

Name of the Assets	Rate of Depreciation
Land and Land Development	0%
Roads, Canals, Bridges	0%
Building and Other Construction	0%
Plant and Machinery	0%
Equipment	0%
Transport Vehicles	0%
Tramways & Rolling Stock	0%
Furniture & Fixture	0%
Sundry Assets	0%

vii) Inventories : (IAS-2)

Inventories comprise of Raw Material , Raw Materials in transit, Packing Materials, Work in process, Finished Goods. Inventories are valued at the lower of cost and net realizable value. Cost comprises invoice plus applicable handling charges. Net realizable value is based on estimated selling price less estimated cost to completion and selling expenses.



viii) Comparative Information:

Comparative information has been disclosed in respect of the year ended 30 June, 2021 for Statement of Financial Position and the year ended 30 June, 2021 for Statement of Comprehensive Income & Statement of Cash Flows and all numerical information when it is relevant for understanding.

ix) Re-Classification:

Figures of the previous year under accounts have been re-classified whenever considered necessary to ensure comparability with the current year.

x) Statement of Cash Flows: (IAS-7)

Cash Flow Statement is prepared in accordance with IAS-7 "Statement of Cash Flows" under Indirect method.

xi) Reporting Period:

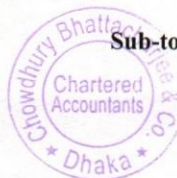
The financial period of the company covers one year from 01 July, 2021 to 30 June, 2022 consistently.

xii) General:

a) Previous years figures have been re-arranged whenever necessary to conform to current year's presentation.

b) Figures have been rounded off to the nearest taka.

Particulars		30-Jun-2022 Taka	30-Jun-2021 Taka
02.00	PROPERTY, PLANT AND EQUIPMENT :	Tk	4,392,992
	The above amount is made up as follows:		
	Balance as at 01 July, 2021	34,283,591	34,283,591
	Add: Addition during the year	-	-
		<u>34,283,591</u>	<u>34,283,591</u>
	Less: Transferred during the year	-	-
	Balance as at 30 June, 2022	34,283,591	34,283,591
	Less: Accumulated Depreciation	29,890,599	29,890,599
	Written Down Value (W.D.V)	<u>4,392,992</u>	<u>4,392,992</u>
03.00	INVENTORIES :	Tk	42,502,721
	This is made-up as follows:		
	Raw Materials & Chemicals (Note-03.01)	137,685	137,685
	Stores, Spares & Accessories (Note-03.02)	21,651,118	21,651,118
	Finished goods (Note-03.03)	20,713,918	20,713,918
	Total	<u>42,502,721</u>	<u>42,502,721</u>
03.01	Raw Materials & Chemicals :	Tk	137,685
	This is made-up as follows:		
	Safety Fuse	117,264	117,264
	Electric Detonator	20,421	20,421
	Sub-total	<u>137,685</u>	<u>137,685</u>
03.02	Stores, Spares & Accessories :	Tk	21,651,118
	This is made-up as follows:		
	The amount is brought forward from the last year account	23,521,769	23,521,769
	Transferred to CCCL	(1,870,651)	(1,870,651)
	Sub-total	<u>21,651,118</u>	<u>21,651,118</u>
03.03	Finished goods :	Tk	20,713,918
	This is made-up as follows:		
	Extracted Limestone	17,446,708	17,446,708
	Imported limestone	3,267,210	3,267,210
	Sub-total	<u>20,713,918</u>	<u>20,713,918</u>



Particulars	30-Jun-2022 Taka	30-Jun-2021 Taka
04.00 ADVANCE, DEPOSIT AND PRE-PAYMENT : Tk. 240,000		
This is made-up as follows:		
Palli Bidyut Samity	240,000	240,000
Total	<u>240,000</u>	<u>240,000</u>

Tk. 240,000.00 paid to Bangladesh Power Development Board for electric connection to the project. Subsequently the line of the area has been handed over to Palli Bidyut Samity (a unit of Rural Electrification Board).

05.00 CASH AND CASH EQUIVALENTS : Tk. -		
This is made-up as follows:		
Cash in Hand	-	-
Cash at Bank	-	-
Total	<u>-</u>	<u>-</u>

06.00 NON DEVELOPMENT LOAN : Tk. 10,600,000		
This consists of as follows:		
Non Development Loan (Voluntary Retirement)	10,600,000	10,600,000
Total	<u>10,600,000</u>	<u>10,600,000</u>

This loan was made available in earlier years to the project by the Government through Bangladesh Chemical Industries Corporation (BCIC) for the purpose of making payment of benefits to its 51 personal to be reduced under golden handshake scheme and is carried forward from preceding years accounts.

07.00 DEFERRED LIABILITIES : Tk. 8,314,589		
This consists of as follows:		
Deferred Liabilities	8,314,589	8,314,589
Total	<u>8,314,589</u>	<u>8,314,589</u>

We observed from the records that separate trust for Gratuity fund not being constituted, the Gratuity fund is being utilized by the project but for utilization of the fund money is credited to the fund.

08.00 CREDITORS FOR EXPENSES : Tk. 2,673,780		
This is made-up as follows:		
Royalty for Limestone (Note-08.01)	2,362,097	2,362,097
Other Creditors for Expenses (Note-08.02)	311,683	371,183
Total	<u>2,673,780</u>	<u>2,733,280</u>

08.01 Royalty for Limestone : Tk. 2,362,097		
This consists of as follows:		
Royalty for Limestone	2,362,097	2,362,097
Total	<u>2,362,097</u>	<u>2,362,097</u>

The liabilities against Royalty for Limestone are carried forward from 1985-1986. For waiver of these long outstanding liabilities, BCIC as per decision taken in an Inter-ministerial meeting held at June 28, 1987, put up a proposal to GOB on January 18, 1988 and subsequently gave a remainder on January 30, 1996 to that Effect but latest position of the proposal has not been known, Consequently, the balance as such is being carried forward in the accounts years together. This has also not yet been and/or adjusted.



Particulars	30-Jun-2022 Taka	30-Jun-2021 Taka
08.02 Other Creditors for Expenses :	Tk. 311,683	
This consists of as follows:		
Import Cost	12,718	12,718
Audit fees	298,965	358,465
Total	311,683	371,183

Provision for Audit fee is lying unadjusted from 2014-2015 which should be adjusted properly.

09.00 CREDITORS FOR OTHER FINANCE :	Tk. 1,758,467	
This consists of as follows:		
Security & Earnest Money (Note-09.01)	46,533	46,533
Company's profit participation fund (CPPF)	60,000	60,000
Welfare Fund	1,527	1,527
PF Trust	5,179	5,179
TLMP club	719	719
Officers Association	442	442
Mosque	58	58
Revenue stamp	304	304
Raw Materials and Chemical Adjustment	137,685	137,685
Final payment-Deferred Gratuity (Note-09.02)	1,501,982	1,501,982
Labor Union	310	310
Puja Fund	575	575
Credit Balance of Advance	3,153	3,153
Total	1,758,467	1,758,467

09.01 Security & Earnest Money :	Tk. 46,533	
This consists of as follows:		
TLMP Co-Operative Society	23,448	23,448
Beta Engineering	15,362	15,362
Nurul & Co.	2,000	2,000
Ali Enterprise	3,323	3,323
Sarkar & Brothers	800	800
Dishari Enterprise	1,600	1,600
Total	46,533	46,533



Particulars		30-Jun-2022 Taka	30-Jun-2021 Taka
09.02	Final payment-Deferred Gratuity : Tk. 1,501,982		
This consists of as follows:			
	<u>Name</u>	<u>Designation</u>	
	Mr. Abdul Gafur	ST-2	7,632
	Mr. Maqbul Hossain	AAO	60,691
	Mr. Sibbir Ahmed	AAO	40,989
	Mr. Homraj Ali	ST-2	11,411
	Mr. Bacchu Miah	ST-2	10,763
	Mr. Fazlul Haque	ST-2	6,593
	Mr. Mahmud Hossain	ST-2	14,321
	Mr. Abdul Mannan	ST-2	7,911
	Mr. Jalal Ahmeed	ST-1	11,915
	Mr. Lal Mohammad	ST-2	6,854
	Mr. Niranjana Sarkar	Jr. Teacher	36,610
	Mr. Mostofa Kamal Shah		35,515
	Mr. Shashankha Sdhekar Gowswami	Jr. Teacher	35,526
	Mr. Abdul Hai	HST	12,765
	Mr. Abdul Mazid Bhuiyan	HST	15,863
	Mr. Abu Taher	ST-2	6,858
	Mr. Abdul Halim	HST	18,695
	Mr. Mosrab Ali	ST-2	13,228
	Mr. Sultan Ahmed	ST-2	23,181
	Mr. Siddiqur Rahman Khan	Asstt. Teacher	53,220
	Mr. Suruj Ali	ST-2	9,755
	Mr. Miras Ali	ST-2	8,728
	Mr. Fareh Ali	ST-2	12,747
	Mr. Surut Zamnan	ST-2	5,844
	Mr. Gulam Azahar	ST-2	10,931
	Mr. Mohesh Chandra Paul	TC	24,023
	Mr. Abdul Haris	ST-2	7,098
	Mr. Khurshed Alam	HST	17,957
	Mr. Mrinal Kanti Barua	MT	8,954
	Mr. Abdul Wahed	MT	8,122
	Mr. Balayet Hossain	PO	83,530
	Mr. Rahul Amin Talukdar	Civil Engr.	186,749
	Mr. Jadab Chandra Baishnab	Sr. Clerk	35,190
	Mr. Rais Ali	HST	11,885
	Mr. Hossain Khan	ST-2	23,565
	Mr. Abdul Haque	ST-2	9,922
	Mr. Abdul Maleque	ST-2	14,625
	Mr. Abdus Salam	ST-2	13,764
	Mr. Gule Noor	HST	21,212
	Mr. Kala Miah	ST-2	40,379
	Mr. Abdul Noor	Asstt. Teacher	5,675
	Mr. SafarAli	ST-2	5,247
	Mr. Abdul Hannan (Civil)	ST-2	13,217
	Mr. Abdul Hakim Sarkar	ST-2	16,444
	Mr. Subrata Das	ST-2	12,068
	Mr. Ali Hossain Khan	MT	7,987
	Mr. Promode Ranjan Paul	ST-2	9,732
	Mr. Abu Bakar Mia	HST	28,141
	Mr. Ritesh Ranjan Day Sarkar	Store Keeper	17,655
	Mr. Genda Lal Begi	Sweeper	7,088
	Mr. Gualm Gaffar	HST	15,805



Particulars		30-Jun-2022 Taka	30-Jun-2021 Taka
Mr. Asheque Ali	HST	8,323	8,323
Mr. Islam Khan	HST	15,537	15,537
Mr. Hasan Ali	ST-2	13,243	13,243
Mr. Tomiz Uddin	HST	7,129	7,129
Mr. Safiullah	HST	9,094	9,094
Mr. Siraj Ali	MT	6,958	6,958
Mr. Gule-e-Noor	Jr. Cleark	64,483	64,483
Mr. Abdul Wadud	HST	8,725	8,725
Mr. Rostam Ali	HST	18,352	18,352
Mr. Abdus Shahid	Peon	16,936	16,936
Mr. Sirjudduwlah	AAO	66,010	66,010
Mr. Jalil Khan	HST	7,037	7,037
Mr. A. Rashid	ST-2	5,542	5,542
Mr. Saif Uddin	Jr. Teacher	35,621	35,621
Mr. Aman Ullah	ST-1	10,993	10,993
Mr. Monoram Ali	HST	15,732	15,732
Mr. Faruq Ahmed	AAO	54,446	54,446
Mr. A. Rashid,C.C.C.L	Attendant	13,244	13,244
		1,501,982	1,501,982

10.00 SALARIES AND ALLOWANCE (ADMIN) : Tk. 585,282

This consists of as follows:

Office Salary:

Name	Designation		
Akkas ali	ST-1	357,728	367,937
Toha Ahmed Abid	Chemist	171,384	540,754
Rajib Kumar Pal	Ass. Manager	-	113,310
Temporary Wages		56,170	159,892
Nazir Ahmed		-	46,416
Total		585,282	1,228,309

11.00 AUDIT FEE : Tk. -

This consists of as follows:

Audit Fee	-	59,500
Total	-	59,500

Company Secretary

Managing Director

Director



TAKERGHAT LIMESTONE MINING PROJECT
SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
AS AT 30 JUNE, 2022

Property, Plant and Equipment : Tk. 4,392,992

Schedule- A

SL. No.	Particulars	C O S T			D E P R E C I A T I O N				Written Down Value as at 30-June-2022		
		Balance as at 01-July-2021	During the year		Balance as at 30-June-2022	Rate	Balance as at 01-July-2021	During the year		Balance as at 30-June-2022	
			Additions	Sales/Transfer				Charged			Adjustment
01	Land and Land Development	491,530	-	-	491,530	0%	-	-	-	491,530	
02	Roads, Canals, Bridges	1,231,691	-	-	1,231,691	0%	27,658	-	27,658	1,204,033	
03	Building and Other Construction	6,966,326	-	-	6,966,326	0%	4,696,222	-	4,696,222	2,270,104	
04	Plant and Machinery	15,900,255	-	-	15,900,255	0%	15,769,191	-	15,769,191	131,064	
05	Equipment	6,724,214	-	-	6,724,214	0%	6,516,720	-	6,516,720	207,494	
06	Transport Vehicles	1,324,850	-	-	1,324,850	0%	1,294,779	-	1,294,779	30,071	
07	Tramways & Rolling Stock	871,202	-	-	871,202	0%	871,201	-	871,201	1	
08	Furniture & Fixture	496,645	-	-	496,645	0%	441,118	-	441,118	55,527	
09	Sundry Assets	276,876	-	-	276,876	0%	273,709	-	273,709	3,167	
	Balance as at 30 June, 2022	34,283,591	-	-	34,283,591		29,890,599	-	29,890,599	4,392,992	
	Balance as at 30 June, 2021	34,283,591	-	-	34,283,591		29,890,599	-	29,890,599	4,392,992	

