



S.K. BARUA & CO.
CHARTERED ACCOUNTANTS

K M Alam & CO.
Chartered Accountants

PRIVATE & CONFIDENTIAL

Audit Report & Statements on the Accounts

of

TakeerGhat Limestone Minng Project
Chhatak, Sunamgonj

For the year ended 30 June, 2025

Prepared by

S.K. Barua & Co.
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TakeerGhat Limestone Minng Project For the Year Ended 30 June, 2025

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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, 2025 Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of material 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, 2025 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

We would like to draw attention of users of financial statements, the fact that:

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 (37,539,240,450) 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 (34,795,046,950) as on 30 June 2025. 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 20,713,918 could not be verified because of absence of any inventory report as on 30 June, 2025.
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 23,182,028 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.
5. The certified copy of Schedule-X, list of members/shareholders, has not been updated for several years after following the Annual General Meeting (AGM) in accordance with section 36 of the Companies Act, 1994 as proof of holding of share capital. The capital shown in the financial statements has a legal constraint as proof of capital with holder of shares.

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





Since 1985

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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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. There are no Key audit matters found by us as there is no material transactions recorded during the year and we do not provide a separate opinion on this matters.

Other Information

Management is responsible for the other information. The other information comprises all the information but does not include the financial statements and our auditor's report thereon. The other information is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. When we read the other information, there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation of financial statement in accordance with the accounting policies of the Company, and for such internal control as management determines is necessary to enable the preparation of financial statement that are free from material misstatement, whether due to fraud or error.

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

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

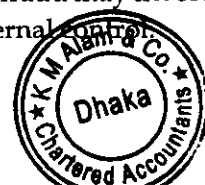
Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- 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 higher than for one resulting from detecting a material misstatement resulting from fraud error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.





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- 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 applicable sections of the Companies Act, 1994 and other applicable laws and regulations we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.


Suhrid Kumar Barua FCA

Enrollment No.: 0232

Partner

S.K. Barua & Co.

Chartered Accountants

DVC: 26041300232 AS 456210

Date: 30 APR 2026

Place: Dhaka





Md. Masudur Rahman FCA, ACS

Enrollment No.: 1162

Partner

K. M. Alam & Co.

Chartered Accountants

DVC: 2605031162AS 413867

Date: 03 MAY 2026

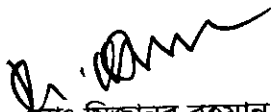
Place: Dhaka



TakeerGhat Limestone Minng Project
Statement of Financial Position
As at 30 June, 2025

Particulars	Notes	Amount in Taka	
		30 June, 2025	30 June, 2024
Assets			
Non-Current Assets		3,965,669	3,965,669
Property, Plant and Equipment	2.00	3,965,669	3,965,669
Current Assets		21,021,745	21,021,745
Inventories	3.00	20,713,918	20,713,918
Trade Debtor		8,000	8,000
Advance, Deposit and Pre-payments	4.00	240,000	240,000
Cash & Cash Equivalents	5.00	-	-
Bank Deposit (STD) FDR (TLMP School App.)		59,827	59,827
Total Assets		24,987,414	24,987,414
Shareholders' Equity and Liabilities			
Shareholders' Equity :		(347,950,470)	(347,105,042)
Share Capital	-	-	-
Capital Reserve	-	27,441,935	27,441,935
Retained Earnings	-	(375,392,405)	(374,546,977)
Long Term Liabilities :		42,096,617	42,096,617
Govt. loan (ADP)	-	23,182,028	23,182,028
Non Development Loan	6.00	10,600,000	10,600,000
Deferred Liabilities	7.00	8,314,589	8,314,589
Current Liabilities :		330,841,267	329,995,839
Creditors for Expenses	8.00	2,569,655	2,569,655
Creditors for Other Finance	9.00	1,758,467	1,758,467
Current Account with Enterprise	-	18,191	18,191
BCIC Current Account	-	5,687,717	5,687,717
Chhatak Cement Company Limited	-	320,807,237	319,961,809
Total Shareholders' Equity and Liabilities		24,987,414	24,987,414

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

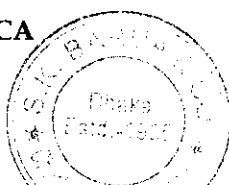

মোঃ মিজানুর রহমান
অতিরিক্ত প্রধান হিসাব রক্ষক
হাতক সিমেন্ট কোং. লিঃ
হাতক, সুনামগঞ্জ।


Managing Director

Signed as per annexed report on even date.
বর্তমান পত্র পরিচালক
হাতক সিমেন্ট কোং. লিঃ
হাতক, সুনামগঞ্জ।


Director
মোঃ মনিরুজ্জামান
পরিচালক (উৎপাদন ও গবেষণা)
অতিরিক্ত দায়িত্ব


Suhrid Kumar Barua FCA
Enrollment No.: 0232
Partner
S.K. Barua & Co.
Chartered Accountants



DVC: 2604300232AS456210

Date: 30 APR 2026

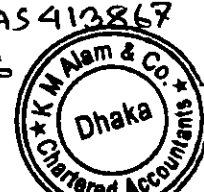
Place: Dhaka

Md. Masudur Rahman FCA, ACS
Enrollment No.: 1162
Partner
K. M. Alam & Co.
Chartered Accountants

DVC: 2605031162AS413867

Date: 03 MAY 2026

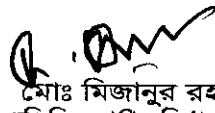
Place: Dhaka



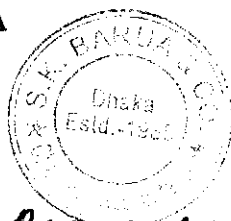
TakeerGhat Limestone Minng Project
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2025

Particulars	Notes	Amount in Taka	
		30 June, 2025	30 June, 2024
Turnover	-	-	-
Cost of Goods Sold	-	-	-
Gross Profit/ (Loss)		-	-
Operating Expenses		845,428	4,349,066
Salaries and Allowance (Admin)	10.00	657,815	4,254,051
Repair and Maintenance	-	-	-
Conveyance	-	3,022	-
Security Expenses - Ansar Salary	-	-	95,015
Entertainment	-	-	-
Electricity Bill	-	184,591	-
Printing	-	-	-
Legal Fee	-	-	-
Audit Fee	-	-	-
Profit/(Loss) from Operations		(845,428)	(4,349,066)
Other Income/ (Expenses)		-	-
Other Income	11.00	-	-
Interest and Finance Expenses	-	-	-
Profit/ (Loss) Before Tax		(845,428)	(4,349,066)
Less: Income Tax Expense	-	-	-
Profit/ (Loss) After Tax		(845,428)	(4,349,066)

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


মোঃ মিজানুর রহমান
Company Secretary
হাটক লিমিটেড কোং. লিঃ
হাটক, সুনামগঞ্জ।

Suhrid Kumar Barua FCA
Enrollment No.: 0232
Partner
S.K. Barua & Co.
Chartered Accountants
DVC: 2604300232 43956210
Date: 30 APR 2026
Place: Dhaka




Managing Director
Signed as per annexed report on even date.
মোঃ মনিরুজ্জামান
পরিচালক (উৎপাদন ও গবেষণা)
হাটক লিমিটেড কোং. লিঃ
হাটক, সুনামগঞ্জ।


Director
মোঃ মনিরুজ্জামান
পরিচালক (উৎপাদন ও গবেষণা)
হাটক লিমিটেড কোং. লিঃ
হাটক, সুনামগঞ্জ।

Md. Masudur Rahman FCA, ACS
Enrollment No.: 1162
Partner
K. M. Alam & Co.
Chartered Accountants
DVC: 2605031162AS413867
Date: 03 MAY 2026
Place: Dhaka



TakeerGhat Limestone Minng Project
Statement of Changes in Equity
For the Year Ended 30 June, 2025

				Amount in Tk.
Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Taka
Balance as at 01 July, 2024	-	27,441,935	(374,546,977)	(347,105,042)
Net Profit/(Loss) for the year	-	-	(845,428)	(845,428)
Prior year adjustment	-	-	-	-
Balance as at 30 June, 2025	-	27,441,935	(375,392,405)	(347,950,470)

For the Year Ended 30 June, 2024

				Amount in Tk.
Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Taka
Balance as at 01 July, 2023	-	27,441,935	(370,197,911)	(342,755,976)
Net Profit/(Loss) for the year	-	-	(4,349,066)	(4,349,066)
Balance as at 30 June, 2024	-	27,441,935	(374,546,977)	(347,105,042)

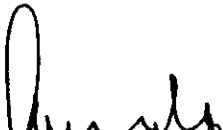
The annexed notes form an integral part of these financial statements.

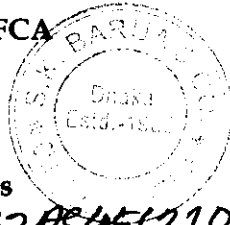

মোঃ মিজানুর রহমান
উপস্থাপনা ও পরিচালনা
হাভক সিমেন্ট কোং. লিঃ
হাভক, সুনামগঞ্জ।


Managing Director
মোঃ আবদুল করিম
উপস্থাপনা ও পরিচালনা
হাভক সিমেন্ট কোং. লিঃ
হাভক, সুনামগঞ্জ।

Signed as per annexed report on even date.


Director
মোঃ মনিরুজ্জামান
পরিচালক (উৎপাদন ও পরিচালনা)
অতিরিক্ত দায়িত্ব


Suhrid Kumar Barua FCA
Enrollment No.: 0232
Partner
S.K. Barua & Co.
Chartered Accountants
DVC: 2604300232 AS 456210
Date: 30 APR 2026
Place: Dhaka




Md. Masudur Rahman FCA, ACS
Enrollment No.: 1162
Partner
K. M. Alam & Co.
Chartered Accountants
DVC: 2605031162 AS 413867
Date: 03 MAY 2026
Place: Dhaka



TakeerGhat Limestone Minng Project

Statement of Cash Flows

For the year ended 30 June, 2025

Particulars	Amount in Taka	
	30 June, 2025	30 June, 2024
A. Cash Flows From Operating Activities:		
Net Profit/(Loss) for the year	(845,428)	(4,349,066)
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	-	-
Prior year adjustment	-	-
Increase/decrease in Creditors for Other Finance	-	-
Increase/decrease in Current Account with Enterprise	-	-
Increase/decrease in BCIC Current Account	-	-
Increase/decrease in Chhatak Cement Company Limited	845,428	4,349,066
A. Net cash provided by Operating Activities	-	-
B. Cash Flows From Investing Activities:		
Addition to fixed assets	-	-
Cash Proceed from disposal of assets	-	-
Sales/ Transfer to fixed assets	-	-
B. Net cash provided by Investing Activities	-	-
C. Cash Flows From Financing Activities:		
Govt. Loan (ADP)	-	-
Non Development Loan	-	-
Deferred Liabilities	-	-
C. Net cash provided by Financing Activities	-	-
D. Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	-	-
E. Opening Cash and Cash Equivalents	-	-
F. Closing Cash and Cash Equivalents (E+F)	-	-

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

মোঃ মিজানুর রহমান
অতিরিক্ত প্রধান হিসাব রক্ষক
হাটহাট সিমেন্ট কোং. লিঃ
হাটহাট, সুনামগঞ্জ।

Managing Director

Signed as per annexed report on even date.

Director

মোঃ মনিরুজ্জামান
পরিচালক (উৎপাদন ও গবেষণা)
অতিরিক্ত দায়িত্ব

Suhrid Kumar Barua FCA
Enrollment No.: 0232
Partner
S.K. Barua & Co.
Chartered Accountants
DVC: 2604300232 AS 456210
Date: 30 APR 2026
Place: Dhaka

Md. Masudur Rahman FCA, ACS
Enrollment No.: 1162
Partner
K. M. Alam & Co.
Chartered Accountants
DVC: 2605031162 AS 413862
Date: 03 MAY 2026
Place: Dhaka

TakeerGhat Limestone Minng Project
Notes to the Financial Statements
For the Year Ended 30 June, 2025

1.00 Significant Accounting Policies and Other Material Information :

1.01 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.

1.02 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.

1.03 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 Financial Reporting Council (FRC). Wherever appropriate, the policies are explained in the succeeding notes.

1.04 Compliance with Local Laws:

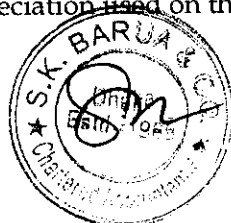
The Financial Statements have been prepared in compliance with requirements of the Companies Act 1994, the Bangladesh Labor Act 2006, the Labor Rules 2015 and other applicable rules and regulations.

1.05 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.

1.06 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 :



TakeerGhat Limestone Mining Project
Notes to the Financial Statements
For the Year Ended 30 June, 2025

Name of the Assets	Rate of Depreciation
Land and Land Development	0%
Roads, Canals, Bridges	0%

1.07 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.

1.08 Comparative Information:

Comparative information has been disclosed in respect of the year ended 30 June, 2025 for Statement of Financial Position and the year ended 30 June, 2025 for Statement of Comprehensive Income & Statement of Cash Flows and all numerical information when it is relevant for understanding.

1.09 Re-Classification:

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

1.10 Statement of Cash Flows: (IAS-7)

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

1.11 Authorization date for issuing Financial Statements:

The financial statements were authorized by the Board of Directors on 30 April, 2026.

1.12 Reporting Period:

The financial period of the company covers one year from 01 July, 2024 to 30 June, 2025 consistently.

1.13 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.



TakeerGhat Limestone Minng Project

Notes to the Financial Statements

For the Year Ended 30 June, 2025

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
2.00	Property, Plant and Equipment : Tk. 3,965,669		
	The above amount is made up as follows:		
	Opening Balance	33,856,267	33,856,267
	Add: Addition during the year	-	-
	Sub- Total	33,856,267	33,856,267
	Less: Transferred during the year	-	-
	Closing Balance	33,856,267	33,856,267
	Less: Accumulated Depreciation	29,890,599	29,890,599
	Written Down Value (W.D.V)	3,965,669	3,965,669
3.00	Inventories: Tk. 20,713,918		
	This is made-up as follows:		
	Raw Materials & Chemicals (Note - 03.01)	-	-
	Stores, Spares & Accessories (Note - 03.02)	-	-
	Finished goods (Note - 03.03)	20,713,918	20,713,918
	Total	20,713,918	20,713,918
3.01	Raw Materials & Chemicals : Tk. Nil		
	This is made-up as follows:		
	Safety Fuse	-	-
	Electric Detonator	-	-
	Total	-	-
3.02	Stores, Spares & Accessories : Tk. Nil		
	This is made-up as follows:		
	The amount is brought forward from the last year account	-	-
	Transferred to CCCL	-	-
	Sub-Total	-	-
	Sales	-	-
	Total	-	-
3.03	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
	Total	20,713,918	20,713,918
4.00	Advance, Deposit and Pre-Payment : Tk. 240,000		
	This is made-up as follows:		
	Palli Bidyut Samity	240,000	240,000
	Total	240,000	240,000

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).

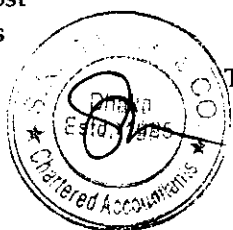


TakeerGhat Limestone Minng Project

Notes to the Financial Statements

For the Year Ended 30 June, 2025

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
5.00	Cash and Cash Equivalents : Tk. Nil		
	The above amount is made up as follows:		
	Cash in Hand	-	-
	Cash at Bank	-	-
		-	-
6.00	Non Development Loan : Tk. 10,600,000		
	This is made-up as follows:		
	Non Development Loan (Voluntary Retirement)	10,600,000	10,600,000
	Total	10,600,000	10,600,000
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.			
7.00	Deferred Liabilities : Tk. 8,314,589		
	This is made-up as follows:		
	Deferred Liabilities	8,314,589	8,314,589
	Total	8,314,589	8,314,589
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.			
8.00	Creditors for Expenses : Tk. 2,569,655		
	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)	207,558	207,558
	Total	2,569,655	2,569,655
8.01	Royalty for Limestone : Tk. 2,362,097		
	This consists of as follows:		
	Royalty for Limestone	2,362,097	2,362,097
	Total	2,362,097	2,362,097
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.			
8.02	Other Creditors for Expenses : Tk. 207,558		
	This consists of as follows:		
	Import Cost	12,718	12,718
	Audit fees	194,840	194,840
	Total	207,558	207,558

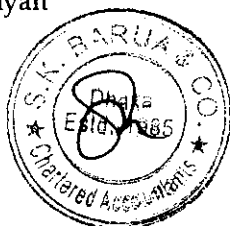


TakeerGhat Limestone Minng Project

Notes to the Financial Statements

For the Year Ended 30 June, 2025

Notes	Particulars	Amount in Taka	
		30 June, 2025	30 June, 2024
9.00	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
9.01	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
9.02	Final payment-Deferred Gratuity : Tk. 1,547,820		
	This consists of as follows:		
	Name	30 June, 2025	30 June, 2024
	Mr. Abdul Gafur	7,632	7,632
	Mr. Maqbul Hossain	60,691	60,691
	Mr. Sibbir Ahmed	40,989	40,989
	Mr. Homraj Ali	11,411	11,411
	Mr. Bacchu Miah	10,763	10,763
	Mr. Fazlul Haque	6,593	6,593
	Mr. Mahmud Hossain	14,321	14,321
	Mr. Abdul Mannan	7,911	7,911
	Mr. Jalal Ahmeed	11,915	11,915
	Mr. Lal Mohammad	6,854	6,854
	Mr. Niranjana Sarkar	36,610	36,610
	Mr. Mostofa Kamal Shah	35,515	35,515
	Mr. Shashankha Sdhekhara Gowswami	35,526	35,526
	Mr. Abdul Hai	12,765	12,765
	Mr. Abdul Mazid Bhuiyan	15,863	15,863
	Mr. Abu Taher	6,858	6,858
	Mr. Abdul Halim	18,695	18,695
	Mr. Mosrab Ali	13,228	13,228
	Mr. Sultan Ahmed	23,181	23,181



TakeerGhat Limestone Minng Project

Notes to the Financial Statements

For the Year Ended 30 June, 2025

Name	30 June, 2025	30 June, 2024
Mr. Siddiqur Rahman Khan	53,220	53,220
Mr. Suruj Ali	9,755	9,755
Mr. Miras Ali	8,728	8,728
Mr. Fareh Ali	12,747	12,747
Mr. Surut Zamnan	5,844	5,844
Mr. Gulam Azahar	10,931	10,931
Mr. Mohesh Chandra Paul	24,023	24,023
Mr. Abdul Haris	7,098	7,098
Mr. Khurshed Alam	17,957	17,957
Mr. Mrinal Kanti Barua	8,954	8,954
Mr. Abdul Wahed	8,122	8,122
Mr. Balayet Hossain	83,530	83,530
Mr. Rahul Amin Talukdar	186,749	186,749
Mr. Jadab Chandra Baishnab	35,190	35,190
Mr. Rais Ali	11,885	11,885
Mr. Hossain Khan	23,565	23,565
Mr. Abdul Haque	9,922	9,922
Mr. Abdul Maleque	14,625	14,625
Mr. Abdus Salam	13,764	13,764
Mr. Gule Noor	21,212	21,212
Mr. Kala Miah	40,379	40,379
Mr. Abdul Noor	5,675	5,675
Mr. Safar Ali	5,247	5,247
Mr. Abdul Hannan (Civil)	13,217	13,217
Mr. Abdul Hakim Sarkar	16,444	16,444
Mr. Subrata Das	12,068	12,068
Mr. Ali Hossain Khan	7,987	7,987
Mr. Promode Ranjan Paul	9,732	9,732
Mr. Abu Bakar Mia	28,141	28,141
Mr. Ritesh Ranjan Day Sarkar	17,655	17,655
Mr. Genda Lal Begi	7,088	7,088
Mr. Gualm Gaffar	15,805	15,805
Mr. Asheque Ali	8,323	8,323
Mr. Islam Khan	15,537	15,537
Mr. Hasan Ali	13,243	13,243
Mr. Tomiz Uddin	7,129	7,129
Mr. Safiullah	9,094	9,094
Mr. Siraj Ali	6,958	6,958
Mr. Gule-e-Noor	64,483	64,483
Mr. Abdul Wadud	8,725	8,725
Mr. Rostam Ali	18,352	18,352
Mr. Abdus Shahid	16,936	16,936
Mr. Sirjudduwlah	66,010	66,010
Mr. Jalil Khan	7,037	7,037
Mr. A. Rashid	5,542	5,542
Mr. Saif Uddin	35,621	35,621
Mr. Aman Ullah	10,993	10,993
Mr. Monoram Ali	15,732	15,732
Mr. Faruq Ahmed	54,446	54,446
Mr. A. Rashid, C.C.C.L	13,244	13,244
Total	1,547,820	1,547,455



TakeerGhat Limestone Minng Project

Notes to the Financial Statements

For the Year Ended 30 June, 2025

Notes	Particulars	Amount in Taka																																																																																									
		30 June, 2025	30 June, 2024																																																																																								
10.00	Salaries and Allowance (Admin) : Tk. 657,815																																																																																										
	This consists of as follows:																																																																																										
	Office Salary:																																																																																										
	<table> <tr> <th>Name</th><th>Designation</th><th>30 June, 2025</th><th>30 June, 2024</th></tr> <tr> <td>MD. Nur Islam</td><td>ST-1</td><td>-</td><td>340,860</td></tr> <tr> <td>MD. Nazmur Rahaman</td><td>ST-1</td><td>-</td><td>436,198</td></tr> <tr> <td>Muhammad Ali</td><td>ST-1</td><td>229,414</td><td>417,265</td></tr> <tr> <td>Dibendro Chandra Das</td><td>SSO-2</td><td>-</td><td>32,287</td></tr> <tr> <td>MD. Fazal Uddin</td><td>SSO-2</td><td>-</td><td>37,758</td></tr> <tr> <td>MD. Dulal Mia</td><td>ST-1</td><td>-</td><td>274,629</td></tr> <tr> <td>MD. Kholilur Rahaman</td><td>SST-2</td><td>-</td><td>248,981</td></tr> <tr> <td>MD. Al-Amin</td><td>SST-2</td><td>-</td><td>241,481</td></tr> <tr> <td>MD. Amir Hossen</td><td>SST-2</td><td>-</td><td>136,675</td></tr> <tr> <td>Kamol Chandra Das</td><td>ST-1</td><td>-</td><td>166,343</td></tr> <tr> <td>Asraful Islam</td><td>SST-2</td><td>-</td><td>131,582</td></tr> <tr> <td>MD. Shahid Ullah</td><td>MT</td><td>-</td><td>352,056</td></tr> <tr> <td>MD. Abdul Kuddus</td><td>SSO-2</td><td>-</td><td>137,002</td></tr> <tr> <td>MD. Hafizur Rahaman</td><td>SO-2</td><td>-</td><td>169,762</td></tr> <tr> <td>Tapan Kumar das</td><td>SST-2</td><td>-</td><td>23,755</td></tr> <tr> <td>MD. Shoel Talukdar</td><td>SST-2</td><td>-</td><td>154,088</td></tr> <tr> <td>Abu Bokkor Siddik</td><td>SO-2</td><td>-</td><td>177,672</td></tr> <tr> <td>MD. Abdul Manik</td><td>MT</td><td>-</td><td>378,813</td></tr> <tr> <td>MD. Akkaas Ali</td><td>ST-1</td><td>428,401</td><td>396,844</td></tr> <tr> <td>Temporary Wages</td><td></td><td>-</td><td>-</td></tr> <tr> <td colspan="2">Total</td><td>657,815</td><td>4,254,051</td></tr> </table>	Name	Designation	30 June, 2025	30 June, 2024	MD. Nur Islam	ST-1	-	340,860	MD. Nazmur Rahaman	ST-1	-	436,198	Muhammad Ali	ST-1	229,414	417,265	Dibendro Chandra Das	SSO-2	-	32,287	MD. Fazal Uddin	SSO-2	-	37,758	MD. Dulal Mia	ST-1	-	274,629	MD. Kholilur Rahaman	SST-2	-	248,981	MD. Al-Amin	SST-2	-	241,481	MD. Amir Hossen	SST-2	-	136,675	Kamol Chandra Das	ST-1	-	166,343	Asraful Islam	SST-2	-	131,582	MD. Shahid Ullah	MT	-	352,056	MD. Abdul Kuddus	SSO-2	-	137,002	MD. Hafizur Rahaman	SO-2	-	169,762	Tapan Kumar das	SST-2	-	23,755	MD. Shoel Talukdar	SST-2	-	154,088	Abu Bokkor Siddik	SO-2	-	177,672	MD. Abdul Manik	MT	-	378,813	MD. Akkaas Ali	ST-1	428,401	396,844	Temporary Wages		-	-	Total		657,815	4,254,051		
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11.00 Other Income : Tk. Nil

This consists of as follows:

Scrap Sale

Sub-Total

Less: Book Value of stores, spares & accessories

Book Value of Fixed Assets

Book Value of Raw Materials & Chemicals

Closing Balance

-	-
-	-
-	-



TakeerGhat Limestone Minng Project
Schedule of Property, Plant and Equipment
As at 30 June, 2025

Schedule- A											
Sl. No.	Particulars	C O S T				Rate	D E P R E C I A T I O N				Written Down Value as at 30 - June - 2025
		Balance as at 01-July-2024	During the year		Balance as at 30-June-2025		Balance as at 01-July-2024	During the year		Balance as at 30-June-2025	
			Additions	Sales/ Transfer				Charged	Adjustment		
1	Land and Land Development	491,530	-	-	491,530	0%	-	-	-	-	491,530
2	Roads, Canals, Bridges	1,231,691	-	-	1,231,691	0%	27,658	-	-	27,658	1,204,033
3	Building and Other Construction	6,966,326	-	-	6,966,326	0%	4,696,222	-	-	4,696,222	2,270,104
4	Plant and Machinery	15,769,191	-	-	15,769,191	0%	15,769,191	-	-	15,769,191	-
5	Equipment	6,516,720	-	-	6,516,720	0%	6,516,720	-	-	6,516,720	0
6	Transport Vehicles	1,294,779	-	-	1,294,779	0%	1,294,779	-	-	1,294,779	0
7	Tramways & Rolling Stock	871,201	-	-	871,201	0%	871,201	-	-	871,201	0
8	Furniture & Fixture	441,119	-	-	441,119	0%	441,118	-	-	441,118	1
9	Sundry Assets	273,709	-	-	273,709	0%	273,709	-	-	273,709	0
Balance as at 30 June, 2025		33,856,267	-	-	33,856,267		29,890,599	-	-	29,890,599	3,965,669
Balance as at 30 June, 2024		33,856,267	-	-	33,856,267		29,890,599	-	-	29,890,599	3,965,669

Schedule- A

