

**Independent Auditor's Report and
Audited Financial Statements
of
Chittagong Chemical Complex
As at & for the year ended 30 June 2022**

**Independent Auditors' Report
To the Shareholders of
Chittagong Chemical Complex
Report on the Audit of the Financial Statements**

Qualified Opinion

We have audited the financial statements of Chittagong Chemical Complex ("The company") which comprise the statement of financial position as at 30 June 2022, statement of profit or loss and other comprehensive income and statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, " Except for the effect of matters described in basis for qualified opinion paragraph" the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Company as at 30 June 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explained.

Basis for Qualified Opinion

- We were unable to satisfy ourselves regarding depreciation on the Fixed Asset, which has not been charged since 2002. The total uncharged amount of depreciation since 2002 was unquantified. Subsequent asset verification and valuation were not undertaken by the management; as a result, the carrying value of Fixed Assets is overstated.
- The company's inventories are carried in the statement of financial position at Tk. 72,492,307 (Note No: 5), which has not been valued at the lower of cost and net realizable value but has been valued at cost, which constitutes a departure from IAS/IFRS. Management did not conduct the physical verification at the year-end, and we were unable to satisfy ourselves by alternative means concerning inventory quantities and values held at 30 June 2022. Moreover, we were unable to satisfy ourselves regarding the year-end balances of raw materials. We could not verify the current position of inventories in the absence of an inventory count sheet and poor maintenance. There was no movement in inventories during the year.
- We were unable to confirm the Foreign Currency Loan Tk. 2,306,740,475 (Note No: 19) & Govt. Loan (ADP) Tk. 785,277,844 (Note No: 20) & Non-Development Govt. Loan (Pay off employees) Tk. 169,028,000 (Note No: 21) in the absence of a loan approval, and loan sanction letter, and other relevant documents of the loan.
- The Chittagong Chemical Complex ceased its operation on 15th December 2002. Since then, the management has not conducted any assessment nor taken any steps regarding the going concern issues of the complex.
- We were unable to verify advances for store purchases & expenses, and advances to suppliers Tk. 3,705,527 (Note No: 9.01.02) as the company did not provide party-wise balance and movement for the respective head. Besides, we observed that inter-project receivables Tk. 153,335,821 (Note No: 6), Trade debtors Tk. 6,760,314 (Note No: 7), and stores issued on loan, Tk. 2,366,760 (Note No: 11) are carried forward for long, which may not be collectible.

- We are unable to verify Tk. 53,015,108 (Note: 14), shown as deferred revenue expenses due to lack of proper record, documentation, and explanation. Such deferral is also not permitted under IAS 38.
- The entity did not properly disclose the basis for preparation of Financial Statements, and also did not disclose significant accounting policies regarding property, plant & equipment, inventories, provision for income tax, cash and cash equivalents, and gratuity fund, etc.
- We are unable to confirm BCIC H.O. Current Account Balance Tk. 1,141,470,961 (Note No: 28), BCIC HO C/A with Bangladesh Glass Sheet Tk. 9,786,410 (Note No. 29) and Loan from BCIC (Interest-free) balance Tk. 522,096,787 (Note No: 30).
- Disclosed in note no. 6.02 to the financial statements, Inter Project Receivable from Karnaphuli Rayon & Chemicals Ltd., Tk. 8,120,431, and North Bengal Paper Mills Ltd. Tk. 99,881,501. However, as per the Financial Statements of Karnaphuli Rayon & Chemicals Ltd. showed payable to Chittagong Chemical Complex Tk. 1,892,499 leading to unresolved issues in Tk. 6,227,932 and North Bengal Paper Mills Ltd. showed payable to CCC Tk. 96,801,387 leading to unresolved issues in Tk. 3,080,114. We could not confirm any other balances with the respective companies.

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

Other Matter:

We have audited the financial statements of Chittagong Chemical Complex for the year ended 30 June 2022 for the first time. However, Shaha & Company, Chartered Accountants, was the predecessor auditor of this organization, and they issued a qualified opinion on 30 June 2021.

Other Information

Management is responsible for the other information. The other information comprises the information included in the Board of Directors Report but does not the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the 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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. No Directors Report issued by the management of Chittagong Chemical Complex at or before issuing this report and we have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs as explained 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. The Companies Act, 1994 require the Management to ensure effective internal audit, internal control and risk management functions of the Company.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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.
- 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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

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

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

Signed for & on behalf of
Ahsan Manzur & Co.
Chartered Accountants
Firm Registration No. with FRC: CAF-001-127



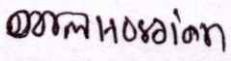
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Dated: 20 May 2026

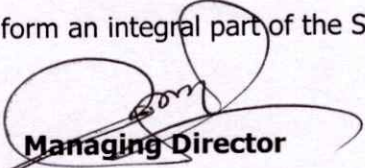
Md. Raghieb Ahsan, FCA
Managing Partner
Enrollment No: 0689
DVC: 2605200689AS323776

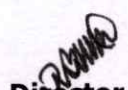
Chittagong Chemical Complex
Statement of Financial Position
As at 30 June 2022

Particulars	Note's	Amount in BDT	
		30-Jun-22	30-Jun-21
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	2.00	907,610,559	907,610,559
Preliminary Expenses	3.00	888,385,493	898,752,034
		1,795,996,052	1,806,362,593
Other Long Term Assets			
Long Term Assets (G.F.T)	4.00	-	-
Current Assets			
Inventory	5.00	72,492,307	72,492,307
Inter Project Receivables	6.00	153,335,821	153,284,521
Trade Debtors	7.00	6,760,314	6,760,314
Other Debtor	8.00	45,875	45,875
Advance Deposit & Prepayment	9.00	26,314,607	15,967,291
Advance Income Tax	10.00	2,556,183	2,556,183
Stores Issued on Loan	11.00	2,366,760	2,366,760
Cash & Cash Equivalent	12.00	15,466,952	74,695,836
Total Current Assets		279,338,819	328,169,087
Others Assets			
Deferred Revenue Expenses	13.00	60,239,535	23,006,233
Total Others		60,239,535	23,006,233
TOTAL ASSETS		2,135,574,406	2,157,537,913

The accompanying notes form an integral part of the Statement of Financial Position

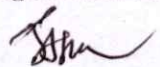

Company Secretary


Managing Director


Director

Signed in terms of our separate report of even date.

Signed for & on behalf of
Ahsan Manzur & Co.
Chartered Accountants
Firm Registration No. with FRC: CAF-001-127


Md. Raghib Ahsan, FCA
Managing Partner
Enrollment: 689
DVC: 2605200689AS323776

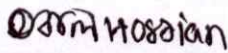
Place: Dhaka
Dated: 20 May 2026



Chittagong Chemical Complex
Statement of Financial Position
As at 30 June 2022

Particulars	Note's	Amounts in BDT	
		30-Jun-22	30-Jun-21
EQUITY AND LIABILITIES			
Equity, Reserves & Surplus			
Share Capital	14.00	7,000,000	7,000,000
Govt.Equity	15.00	47,000,000	47,000,000
Retained Earnings	16.00	(2,975,031,568)	(2,870,487,109)
Tax Holiday Reserves u/s 15 B.B	17.00	686,834	686,834
Capital Reserve	18.00	37,427,062	37,427,062
Total Equity, Reserves & Surplus		(2,882,917,672)	(2,778,373,213)
Non-Current Liability			
Foreign Currency Loan	19.00	2,306,740,475	2,257,595,075
Govt.Loan (ADP)	20.00	785,277,844	770,659,894
Non-Development Govt.Loan (Pay off employees)	21.00	169,028,000	164,908,000
Gratuity Payables	22.00	16,252,679	15,311,283
Total Non-Current Liability		3,277,298,998	3,208,474,252
Current Liabilities			
Creditors for Goods Supplied	23.00	4,905,544	4,905,544
Creditors for Accrued Expenses	24.00	47,605,530	47,661,389
Creditors for Other Finance	25.00	7,066,842	8,124,268
Current Account with TAPP	26.00	2,760,733	2,760,733
Inter Project Current A/C (Payable)	27.00	5,499,975	5,485,181
BCIC H.O Current Account	28.00	1,141,470,961	1,140,157,263
BCIC H.O C/ A with Bangladesh Glass Sheet Factory	29.00	9,786,710	9,786,710
Loan from BCIC (Interest Free)	30.00	522,096,787	508,555,787
Total Current Liabilities		1,741,193,082	1,727,436,874
Total Equity AND LIABILITIES		2,135,574,406	2,157,537,913

The accompanying notes form an integral part of the Statement of Financial Position

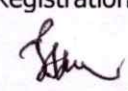

Company Secretary


Managing Director


Director

Signed in terms of our annexed report of even date.

Signed for & on behalf of
Ahsan Manzur & Co.
Chartered Accountants
Firm Registration No. with FRC: CAF-001-127


Md. Raghib Ahsan, FCA
Managing Partner
Enrollment: 689
DVC: 2605200689AS323776

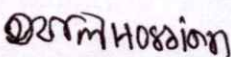
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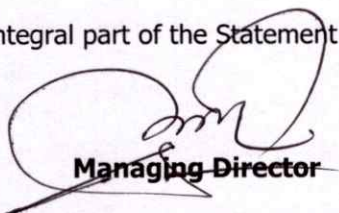


Chittagong Chemical Complex
Statement of Profit or Loss and other Comprehensive Income
For the Financial Year Ended 30 June 2022

Particulars	Note's	Amount in BDT	
		2021-2022	2020-2021
Revenue		-	-
Less: Cost of Sales		-	-
Gross Profit/Loss		-	-
Less: General & Administrative Expenses	31.00	(28,216,775)	(27,660,180)
Less: Financial Expense	32.00	(65,961,144)	(67,903,501)
Operating Profit/(Loss)		(94,177,919)	(95,563,681)
Miscellaneous Income		-	-
Contribution to Workers Profit Participation and Welfare Fund @ 5% on Net Profit		-	-
Other Extraordinary Expenses related to Sales of Raw materials and forfeit of factory restart expenses	33.00	(10,366,541)	(10,357,089)
Net Profit/(Loss) Before Tax		(104,544,460)	(105,920,770)
Income Tax Expenses	34.00	-	-
Net Profit/(Loss) After Tax		(104,544,460)	(105,920,770)

The accompanying notes form an integral part of the Statement of Comprehensive Income.


Company Secretary


Managing Director


Director

Signed in terms of our separate report of even date.

Signed for & on behalf of
Ahsan Manzur & Co.
Chartered Accountants
Firm Registration No. with FRC: CAF-001-127


Md. Raghieb Ahsan, FCA
Managing Partner
Enrollment: 689
DVC: 2605200689AS323776

Place: Dhaka
Dated: 20 May 2026



Chittagong Chemical Complex
Statement of Changes In Equity
For the year ended 30 June, 2022

Particulars	Share Capital	Govt. Equity/Capital Contribution	Tax Holiday Reserve	Capital Reserve & Surplus	Retained Earnings	Total
Balance as at 01 July 2021	7,000,000	47,000,000	686,834	37,427,062	(2,870,487,109)	(2,778,373,213)
Net Profit/(Loss) for the year	-	-	-	-	(104,544,460)	(104,544,460)
Balance as at 30 June, 2022	7,000,000	47,000,000	686,834	37,427,062	(2,975,031,569)	(2,882,917,673)

Statement of Changes In Equity
For the year ended 30 June, 2021

Particulars	Share Capital	Govt. Equity/Capital Contribution	Tax Holiday Reserve	Capital Reserve & Surplus	Retained Earnings	Total
Balance as at 01 July 2020	7,000,000	47,000,000	686,834	37,427,062	(2,764,566,339)	(2,672,452,443)
Net Profit/(Loss) for the year	-	-	-	-	(105,920,770)	(105,920,770)
Balance as at 30 June, 2021	7,000,000	47,000,000	686,834	37,427,062	(2,870,487,109)	(2,778,373,213)

Qasim Hossain

Company Secretary

[Signature]
Managing Director

[Signature]
Director

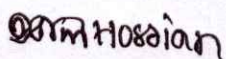


Place : Dhaka
Dated: 20 May 2026

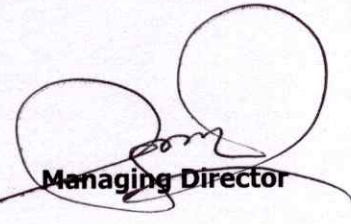
Chittagong Chemical Complex
Statement of Cash Flows
For the Year Ended 30 June 2022

Particulars	Amounts in BDT	
	2021-2022	2020-2021
A. Cash flows from operating activities		
i Net profit/ (loss) after tax	(104,544,460)	(105,920,770)
ii. Non-Cash Items :	10,366,541	10,357,089.00
Depreciation expenses	-	-
Interest expenses accrued	-	-
Amortization	10,366,541	10,357,089
iii. Changes in working capital	(33,875,710)	18,787,466
Decrease/ (increase) in current assets	(10,398,616)	343,338
Increase/ (decrease) in other assets	(37,233,302)	-
Increase/ (decrease) in current liabilities	13,756,208	18,444,128
Net cash generated from/ (used in) operating activities (i+ii+iii)	(128,053,629)	(76,776,215)
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	-	-
Disposal of property, plant and equipment	-	-
Net cash generated from/ (used in) investing activities	-	-
C. Cash flows from financing activities		
Increase / (decrease) in other Long term Assets	-	-
Increase / (decrease) in other Assets	-	-
Increase / (decrease) in Non Current Liability	68,824,746	72,794,113
Net cash generated from/(Used in) investing activities	68,824,746	72,794,113
D. Net cash generated/(used) during this year (A+B+C)	(59,228,883)	(3,982,102)
E. Opening cash and cash equivalents	74,695,835	78,677,937
F. Closing cash and cash equivalents	15,466,952	74,695,836

These Financial Statements should be read in conjunction with annexed notes and schedules.


Company Secretary

Place : Dhaka
Dated: 20 May 2026


Managing Director


Director



**Chittagong Chemical Complex
Notes to the Financial Statements
For the Year Ended 30 June 2022**

1 CORPORATE STATUS & ACTIVITIES

1.01 Reporting entity

Chittagong Chemical Complex is the combination of two units namely the Chemical Industries of Bangladesh (CIB) and the Dichloro-Diphenyl-Trichloroethane (D) Factory, a unit of BCIC, CIB which was a public limited company was nationalized by the Government vide po 27/1972 and was placed under the Management of BFCPC. Thereafter as per order of Ministry of Industries, Government of Bangladesh vide memo no MI/CA-3(19)/79 dated:29.02.1980.CIB and DDT Factory were merged as Chittagong Chemical Complex. The Complex was declared closed with effect from 15.12.2002 according to the Government decision as circulated by BCIC head office Circular no BCIC/.CO/1.78/2002/1638 dated 10.12.2002

In the Meeting held on 12/04/2009 with the high officials of Ministry of Industries honorable Prime Minister wished to re start the closed Chittagong Chemical Complex. As a continuous process, the then Industry Minister inauguration the re start work in favor of honorable Prime Minister. A committee was formed by Prime Minister office as per order no-53.23.01.00.00.03.2010-195(12), dated-03/05/2010 to recommend the profitability of re starting work of CCC. According to the recommendation of the Committee, Prime Minister office took decision to re start Chittagong Chemical Complex through office order no-36.063.018.01.00.006.2008 (part)-13 dated 24-01-2011 issued by Ministry of Industries. As per that order completing all the procedures & formalities a contract was signed between. Chittagong Chemical Complex and Wuhan Anyang Science & Technology Co. Ltd, China on 24/04/2013 for the period of 14 (Fourteen) Calendar Months, Re starting work of CCC is still going on.

The main objective of the Company were manufacturing and marketing of Caustic Soda, Liquid Chlorine, HCL & Bleaching powder. The attainable capacity of the company is Caustic Soda 6600 MT/year, Liquid Chlorine 1125 MT/year, Hydrochloric Acid: 9900 MT/year, Bleaching Powder: 3300 MT/year.

1.02 Corporate Information

SL	Particulars	Information
1	Name of the entity	CHITTAGONG CHEMICAL COMPLEX
2	Registered address of the entity	BARABKUND, CHATTOGRAM
3	Year of commencement	In 1965
4	Authorized capital	5,000,000 ordinary shares at BDT 10.00 each.



1.03 Compliance:

The Financial Statements have been prepared in compliance with-

- i) Requirements of the Companies Act. 1994 and as per Format prescribed by BCIC and
- ii) The requirements of the International Accounting Standard (IAS) as prescribed and adopted by the institute of Chartered Accountants of Bangladesh (ICAB)

1.04 Reporting Period and Currency:

The financial statements of the company covers from 1 July to 30 June. These financial statements cover from 1 July 2021 to 30 June 2022.

1.05 Principle/Basis:

The Financial Statements have been prepared on the basis of historical cost convention and incomes are recognized and expenditure are accounted for on accrual basis.



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
2.00	Property, Plant & Equipment			
	Opening Balance		1,388,437,398	1,388,437,398
	Add: Addition during the Year		-	-
	Less: Accumulated Depreciation		(480,826,839)	(480,826,839)
	Written Down Value		907,610,559	907,610,559
3.00	Preliminary Expenses			
	Factory Pre-Start Expenses	3.01	69,822,509	80,189,050
	Assets	3.02	34,695,941	34,695,941
	Others	3.03	783,867,043	783,867,043
			888,385,493	898,752,034
3.01	Factory Pre-Start Expenses			
	Salaries & Wages		-	-
	Overtime		-	-
	Advertisement & Publicity		200,000	1,235,006
	Bank Commission		1,744,702	1,744,702
	Carrying Charge		-	-
	Casual Labor		61,795	61,795
	Consultant Fee		-	3,600
	Crookeries & Cutleries		-	4,560
	Entertainment		-	-
	Fuel Oil & Lubricant		1,538	1,538
	Honorarium		-	-
	Hotel Charge		-	-
	Laboratory Materials		300,000	300,000
	Miscellaneous		-	-
	Natural Gas		33,598,273	33,598,273
	Office Expense		250	250
	Other Factory overhead		-	2,884,372
	Postage & Telegram		-	-
	Power/Electricity		17,051,885	17,051,885
	Printing & Stationery		-	-
	Raw Materials, Chemicals & Packing		16,864,066	16,864,066
	Repair & Maintenance		-	6,397,603
	Soil Test		-	-
	Survey Fee		-	41,400
	Closing Balance		69,822,509	80,189,050
3.02	Assets			
	33 KV Control Room		39,089	39,089
	33 KV Overhead Line		3,932,332	3,932,332
	33KV Power Station		878,094	878,094
	Anser Barack		194,384	194,384
	Boiler Flacking Plant Install		285,284	285,284
	Boiler Flacking Plant Tower		80,886	80,886
	Books etc.		250	250



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
	Boundary Wall		1,437,295	1,437,295
	Boundary Wall of H.S Side		195,216	195,216
	Canon Lide 120 Canon		4,725	4,725
	Caustic Solidification		188,955	188,955
	Celling Fan		3,412	3,412
	Centrifugal Pump		718,000	718,000
	Centrifugal Pumping Motor		640,800	640,800
	Changes of CGI Sheet of CP		180,308	180,308
	CMS Fencing		166,005	166,005
	Comed Plastic Lowdown		126,106	126,106
	Cooling Tower Control Room		141,846	141,846
	DDT Go down		61,445	61,445
	Design Processing		108,000	108,000
	Desktop Computer 2 No's		78,500	78,500
	E-Type Building		835,032	835,032
	Electric Cable		62,000	62,000
	Front side Road of DDT Gate		14,651	14,651
	Furniture's & Fixtures		548,396	548,396
	Gas Line		1,597,160	1,597,160
	Guptakhali Damp A		132,120	132,120
	Guptakhali Damp B		24,915	24,915
	High Pressure Pumping Motor		332,300	332,300
	Hospital Building		453,282	453,282
	Katatarer Bera		264,562	264,562
	Laboratory Chemical		237,155	237,155
	Loose Tools & Equipment		898,975	898,975
	Maintenance Office		184,462	184,462
	MD Office		182,453	182,453
	Motor Plant, Hypo Tank		155,512	155,512
	MS Angel & Caustic Plant		102,377	102,377
	Office Equipment		434,975	434,975
	Old Caustic Plant		188,955	188,955
	Pocket Gate of 3rd Floor Building		26,084	26,084
	Rep of 3 No Vehicle		986,552	986,552
	Rep of 9 No Godown		71,047	71,047
	Rep of B Type Building		355,506	355,506
	Rep of D Type Building		461,180	461,180
	Rep of D-2 Type Building		134,709	134,709
	Rep of D-Type Building		318,405	318,405
	Rep of overhead Tank		788,045	788,045
	Rep of Salt Go down		6,434,687	6,434,687
	Rep of Security Post		54,105	54,105
	Rep of Telephone Exchange		183,525	183,525
	Rep Sub Station		85,476	85,476
	Rep Wood Bridge		173,800	173,800
	Rep. of Hypo Tank		3,294,421	3,294,421
	Rep. of MPIC Building		287,583	287,583
	Repair & Maintenance Laboratory		395,557	395,557
	Repairs of Boiler House		39,764	39,764
	Repairs of C-1 Building		23,423	23,423
	Repairs of Canteen		72,426	72,426



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
	Repairs of E-Type Building		135,076	135,076
	Repairs of Fork Lift		136,353	136,353
	Repairs of Laboratory		42,515	42,515
	Repairs of Pump House		77,865	77,865
	Repairs of Transformer		470	470
	Repairs of Trooper No 02-0269		125,895	125,895
	Repairs of Workshop		506,526	506,526
	Soft Furniture		20,560	20,560
	Spares, Accessories, Stores		514,227	514,227
	UPS		2,835	2,835
	Water Refinery Filter		114,586	114,586
	Way-Bridge Scale		1,970,000	1,970,000
	Welding Machine		22,050	22,050
	Welding, Building Socket Wel		649,066	649,066
	Wood Work		81,408	81,408
	Closing Balance		34,695,941	34,695,941
3.03	Others			
	HCL Plant No 4		492,569	492,569
	Plant & Machinery		783,374,474	783,374,474
	Closing Balance		783,867,043	783,867,043
4.00	Long Term Assets (G.F.T)			
	Long Term Assets (G.F.T)		-	-
5.00	Inventory			
	Raw Material	5.01	9,743,812	9,743,812
	Chemical	5.02	2,505,582	2,505,582
	Packing Material	5.03	4,491,459	4,491,459
	Stores, Spare & Accessories	5.04	49,099,972	49,099,972
	Work in Process	5.05	5,885,923	5,885,923
	Finished Goods	5.06	765,559	765,559
	Closing Balance		72,492,307	72,492,307
5.01	Raw Material			
	Alum	2340kg	52,443	52,443
	Anode Frame Gasket	247 Nos	856582	856582
	Anode Sheet Gasket	494 Nos	953,939	953,939
	Barium Chloride	62.156 MT	1174958	1174958
	Cathode Frame Gasket Type A-2	238 Nos	846,980	846,980
	Cathode Frame Gasket Type A-3	10 Nos	36,003	36,003
	Cathode Gasket A-1	9 Nos	31,630	31,630
	Flaming Membrane	100 Nos	1,716,411	1,716,411
	Graphite Rod	23 Nos	46,665	46,665
	Lime Store A Grade	107.750 MT	170,937	170,937
	Lime Store B Grade	0.090 MT	99	99
	Micro Cell	32.037 MT	1,538,046	1,538,046
	Quick Lime	37.820 MT	2,130,003	2,130,003
	Soda Ash	5050kg	189,116	189,116
	Closing Balance		9,743,812	9,743,812



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
5.02	Chemical			
	Activated Alumina	63 Kgs	15,814	15,814
	Alfa Cellulose	10800 Kg	1,401,894	1,401,894
	Aluminum Oxide	1Kg	648	648
	Argon Gas	18.80 M3	10,515	10,515
	Asbestor Powder	348.50 Kg	5,845	5,845
	Barium Carbonate	2.20 Lbs	30	30
	Boric Acid	120 Kg	9,624	9,624
	Bromo Thymal	460 gram	360	360
	Calcium Carbonate	5.38 Lbs	3,656	3,656
	Calcium Carbonate	11 Kg	18	18
	Carbolic Acid	1 Lbs	4	4
	Casin	1Kg	88	88
	Caustic Soda (Flaks)	25 Kg	950	950
	Char Cal A Powder	500 gram	30	30
	Chloromic Acid	2 Ltrs	452	452
	Citric Acid Food Grade	300 Ks	27,600	27,600
	Cooper Sulphate	10 ram	213	213
	Danion Saloap (Anion Resin)	150Kg	36,012	36,012
	Denatured Spirit	15 Ltrs	1,031	1,031
	Dianon Skib (Cation Resin)	50 Kg	9,910	9,910
	Feron Gas	518.6 Kg	211,295	211,295
	Ferus Sulphate	1.10 Lbs	27	27
	Graphite Powder	316 Kg	16,976	16,976
	Liquid Parafin	10 Lbs	250	250
	M.Round	20 Nos	8,400	8,400
	Meghan Flock	100 Kg	126,302	126,302
	Nitric Acid	14.29 Ltrs	4,297	4,297
	Nitro Benzene	8 Ltrs	6,727	6,727
	Potassium Chloride	395 Kg	2,808	2,808
	Potassium Chloride	1Kg	325	325
	Potassium Thysomate Oxide	3.50 Kgs	4,805	4,805
	Purolite	400 Ltrs	288,797	288,797
	S.T.D Gas/Cylinder	1(Cyl)	10	10
	Scalgin HIBITOR for RO	100 Kg	107,500	107,500
	Silika Gel	10Kg	1,680	1,680
	Sodium by Carbonate	1000 gram	78	78
	Sodium Sulphite	2784 Kg	65,430	65,430
	Sucross	30 Kg	54,825	54,825
	Sulphuric Acid	2.50 Ltrs	425	425
	Talcum Powder	50 Kg	700	700
	Thermosist	3 gallons	315	315
	Zeolite-255	174 Kgs	78,872	78,872
	Zinc Oxide Extra	1Kg	44	44
	Closing Balance		2,505,582	2,505,582



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
5.03	Packing Material			
	Gunny Bag	783 pcs	49,664	49,664
	MS Sheet 6*3*28g	476 Nos	136,250	136,250
	MS Sheet 8*4*24g	444 Nos	339,625	339,625
	Polythene Bag	473 pcs	35,872	35,872
	Polythene lag for WPP Bag	51 pcs	255	255
	25*18*0.09 mm	-	-	-
	Polythene Bag for WPP Bag	151 Nos	723	723
	28*23*0.09 mm	-	-	-
	Polythene Bag 1-28" B-23,0.09 mm	98.50ks	8,751	8,751
	WPP Bag	570 Nos	4,989	4,989
	Wpp Bag 21.50 12.50 mm	11 Nos	77	77
	WPP Bag 22*21	713 Nos	5,704	5,704
	WPP Bag 1-21.50, B-12.50"	2059 Nos	12,251	12,251
	WPP Bag L-228-21"	747 Nos	5,154	5,154
	WPP Bag L-2438"	65007 Nos	1,989,214	1,989,214
	WPP Polythene Hag for Caustic Soda	92000 Nos	1,902,930	1,902,930
	Closing Balance		4,491,459	4,491,459



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
5.04	Stores, Spare & Accessories			
	Opening Balance	5.04.01	49,099,972	49,099,972
	Addition During the Year		-	-
	Adjustment During the Year		-	-
	Closing Balance		49,099,972	49,099,972
5.04.01	Details of Stores, Spare & Accessories			
	Spare & Accessories	5.04.01.01	33,420,458	33,420,458
	General Stores	5.04.01.02	15,679,515	15,679,515
	Closing Balance		49,099,972	49,099,972
5.04.01.01	Spare & Accessories			
	Mechanical Spares & Accessories		19,699,502	19,699,502
	ElecSpares & Accessories		13,720,956	13,720,956
	Closing Balance		33,420,458	33,420,458
5.04.01.02	General Stores			
	Construction & Building Materials		138,427	138,427
	Cord Ropr & Chains		77,720	77,720
	Domestic Equipment		243,380	243,380
	Fuel Oil & Lubricants		814,479	814,479
	Hardware & Abrasive		96,346	96,346
	Household & Commercial		39,144	39,144
	Iron Steel & Non Ferrous		998,812	998,812
	Laboratory Equipment		230,403	230,403
	Loose Tools & Minor Equipment		189,462	189,462
	Miscellaneous		1,260,423	1,260,423
	Office Equipment		333,003	333,003
	Packing Gasket & Insulating		2,067,689	2,067,689
	Paints & Varnishes		131,960	131,960
	Pipe, Tube & Fitting		7,571,989	7,571,989
	Refectories		1,486,279	1,486,279
	Closing Balance		15,679,515	15,679,515
5.05	Work in Process			
	C.C Plant	5.05.01	1,073,961	1,073,961
	D.D.T Plant	5.05.02	4,811,962	4,811,962
	Closing Balance		5,885,923	5,885,923
5.05.01	C.C Plant			
	Sea Salt		96,200	96,200
	Feron Gas		783,549	783,549
	Sulphuric Acid		44,850	44,850
	M.S Sheet 26 swg		30,178	30,178
	M.S Sheet 20 swg		988	988
	M.S Sheet 24 swg		52,020	52,020
	G.1 Sheet 26 swg		66,176	66,176
	Closing Balance		1,073,961	1,073,961



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
5.05.02 D.D.T Plant				
	Alcohol		1,086,959	1,086,959
	Oleum		116,922	116,922
	Liquid Chlorine		2,861,630	2,861,630
	Caustic Soda (L)		55,178	55,178
	Nansa		586	586
	Benzene		690,687	690,687
	Closing Balance		4,811,962	4,811,962
5.06 Finished Goods				
	Caustic Soda (L)		727,947	727,947
	Hydrolic Acid		26,280	26,280
	Sulphuric Acid		11,332	11,332
	Closing Balance		765,559	765,559
6.00 Inter Project Receivables				
	Running Factory	6.01	24,634,288	24,582,989
	Closed/Pay off Factory/Handedover	6.02	128,701,533	128,701,532
	Closing Balance		153,335,821	153,284,521
6.01 Running Factory				
	Ashuganj Fertilizer & Chemical Co. Ltd		1,668,060	1,668,060
	Bangladesh Gas Sheet Factory Ltd. formar (NGPFL)		1,511	1,511
	Bangladesh Glass Factory Ltd.		9,999,827	9,999,827
	Dhaka Leather Company Ltd.		30,400	30,400
	Di- Ammonium Phosphate Fertilizer co. Ltd (DAP)		3,790	3,790
	Gorashal, Polash, Uria, Fertilizer Project		11,371	11,371
	Karnaphuli Paper Mills Ltd		11,232,404	11,181,104
	Polash Urea Fertilizer Factory Ltd		343,978	343,978
	Natural Gas Fertilizer Factory Ltd		783,032	783,032
	Shahjalal Fertilizer Co. Ltd (Project)		176,656	176,656
	Trading Institute for Chemical Industries (TICI)		383,260	383,260
	Closing Balance		24,634,288	24,582,989
6.02 Closed/Pay off Factory/Handedover				
	Kohinoor Battery Mfg. Ltd		23,147	23,147
	North Bengal Paper Mills Ltd		99,881,501	99,881,501
	Karnaphuli Rayon & Chemicals Ltd		8,120,431	8,120,431
	Khulna News Print Mills Ltd.		20,676,453	20,676,453
	Closing Balance		128,701,533	128,701,532
7.00 Trade Debtors				
	Opening Balance	7.01	6,760,314	6,760,314
	Addition During the Year		-	-
	Adjustment During the Year		-	-
	Closing Balance		6,760,314	6,760,314
7.01 Trade Debtors				
	BID Meteorological Department		12,996	12,996
	Chittagong City Corporation		39,412	39,412
	Dhaka WASA		959,533	959,533
	Eastern Refinery Ltd		21,762	21,762
	KAFCO		384,013	384,012
	Kohinoor Chemical Co. Ltd		70,588	70,588
	Ministry of Defense		5,221,178	5,221,178
	Navel Store Dept.		14,104	14,104
	RB Corporation		36,729	36,729
	Closing Balance		6,760,314	6,760,314



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021

8.00 Other Debtor

Opening Balance

8.01

Addition During the Year

Adjustment During the Year

Closing Balance

45,875

45,875

8.01 Other Debtor

Janata Bank, SK Mujib Road, Agrabad,

Ctg (M/S Amin Scale against Bank Guarantee)

Post Office, Barabkund, Ctg

Closing Balance

45,875

45,875

9.00 Advance Deposit & Prepayment

Advance

9.01

Deposit (Security)

9.02

Closing Balance

26,314,607

15,967,291

9.01 Advance

Advance against salary

Advance against Provident Fund

Advance for Stores Purchase & Expenses

Advance against Relief Fund

Closing Balance

3,862,182

3,577,440

9.01.01

9.01.02

9.01.01 Advance against Provident Fund details are as follows :

Name of Employees	Designation	2021-2022	2020-2021
Mr. Showkat Osman Harun	HST	-	1,644
Delwar Hossain	MT	-	1,741
Akbar Hossain	SOI	1,494	1,494
Jane Alam	HST	-	1,727
Sibu Ronjon Chakraborty	SST	-	1,354
Faroque Ahmed	SO	1,648	1,648
Sirajul Islam	SO	-	1,648
Nurul Islam	HSO	1,727	1,727
Ayub Ali	HST	1,752	1,752
		6,621	14,735

9.01.02 Advance for Stores Purchase & Expenses details are as follows :

Name of Employees	Designation	2021-2022	2020-2021
Mr. Jalal Uddin Ahmed	DM	2,714	2,714
Jb. Rafiqul Islam	Driver	16,000	16,000
Jb. Nuruzzaman	UDA	1,000	1,000
Mr. Abu Taher	AAO	9,000	9,000
Mr. Delwar Hossain	MT	11,600	11,600
Mr. Md. Miah	ACO	14,535	14,535
Mr. R.K. Majumder	A.O	117,985	117,985
Mr. Sirajul Islam	SEA(Civil)	960	960
Mr. Abdul Latif	Driver	23,000	23,000
Mr. Abdul Jalil	ASI	34,500	34,500
Mr. Moazzem Hossain	M.D	71,892	71,892
Md. Nuruddin	Driver	12,300	12,300
Mr. H. Kabir	A.A.O	1,600	1,600
Mr. Delwar Hossain	C.O	2,000	2,000
AKM Farid Ahmed	A.A.O	600	600



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
Rubel	Driver		15,000	15,000
Osman Harun	HST		500	500
Robel Rabbi	C.O		5,700	5,700
Sirajul Islam	S.O		2,000	2,000
Total (A)			342,886	342,886

Advance to Suppliers

Name of suppliers	2021-2022	2020-2021
M/S Gazi Wire Ltd.	7,546	7,546
M/S Kashem Engineering Workshop	5,600	5,600
Amin Scale Ltd.	457,942	457,942
Miraj Corporation Ltd.	277,099	277,099
Syed M.A Bashar & Sons	67,367	67,367
Mitali Enterprise	111,047	111,047
M/S Butterfly Marketing Ltd.	1,500	1,500
M/S BFIDC	145,856	145,856
Al-Amin Trading	11,708	11,708
TSP Complex Ltd.	560,625	560,625
R.B Chemical	268,468	268,468
Akbar & Sons	141,645	141,645
PDB	300,021	300,020
Service Tech	254,550	254,550
M/S Modhu Mati Air Conditioner	250,000	250,000
Karnafully Gas Distribution	33,030	33,030
Eastern Cable	2,102	2,102
Padma Oil Co.	87,360	87,360
Noor Trading	-	-
Director BRTC	26,320	26,320
Jomuna Oil com.	32,000	-
Istik motors	50,000	-
Total (B)	3,091,785	3,009,785
Closing Balance(A+B)	3,705,527	3,352,671

9.02 Deposit (Security)

Linde (BD) Ltd.	212,756	212,756
Karnaphuli Gas Distribution Co. Ltd(KGDCL)	4,857,747	12,082,174
Bangladesh power Development Board (BPDB)	49,595	49,595
Fixed deposit (Security) for CCC High School	45,327	45,327
FDR NO 0735856	17,287,000	-
Closing Balance	22,452,424	12,389,851

10.00 Advance Income Tax

Opening Balance	2,556,183	2,556,183
Adjustment During the Year	-	-
Closing Balance	2,556,183	2,556,183

Year wise break Up are as follows :	Amount in Taka
Year 1985-86 to 1990-91	245,251
1994-95	120,886
1996-97	1,345,810
1997-98	12,334
1998-99	212,452
2016-17	619,450
Total	2,556,183



Note's	Particulars	Sub-Note's	Amount In BDT		
			2021-2022	2020-2021	
11.00	Stores Issued on Loan				
	Opening Balance		2,366,760	2,366,760	
	Addition During the Year		-	-	
	Adjustment During the Year		-	-	
	Closing Balance		2,366,760	2,366,760	
	Year	Name of Materials	Name of projects		
	2018-19	200mt sea salt	KPM		
12.00	Cash and Cash Equivalents				
	Cash in Hand		27,025	30,419	
	Cash at Bank	12.01	15,439,927	74,665,417	
	Closing Balance		15,466,952	74,695,836	
12.01	Cash at Bank				
	Janata Bank, SK Mujib Road Br. Snd A/C 36000394		822,908	803,936	
	Janata Bank Ltd. Barabkunda Br. Std A/C 0100051312800		14,617,019	73,861,482	
	Total Cash at Bank		15,439,927	74,665,417	
13.00	Deferred Revenue Expenses				
	Anode Frame Gasket		825,337	825,337	
	Membrane		9,735,031	9,735,031	
	Cathode farme Gasket		794,504	794,504	
	Fussion pot no -2		1,160,336	1,160,336	
	Anode Sheet Gasket		734,097	734,097	
	Anode plate		6,213,917	6,213,917	
	Cathode Plate		3,543,012	3,543,012	
	Arrear Gas Bill		12,624,427	-	
	Arrear Gratuity		24,608,875	-	
	Closing Balance		60,239,535	23,006,233	
14.00	Share Capital (Issued, Subscribed and Paid Up Capital)				
	Name of Shareholders	No.of Shares	Rate	Amount in Take	
				2021-2022	2020-2021
	Paid Up Capital	700,000	10	7,000,000	7,000,000
	Total	700,000		7,000,000	7,000,000
	Authorized Share Capital				
	5000000 Ordianry shares at BTD 10.00 each			50,000,000	50,000,000
	Closing Balance			50,000,000	50,000,000
15.00	Govt. Equity (Since 1980-81)				
	Opening Balance		47,000,000	47,000,000	
	Addition During the Year		-	-	
	Adjustment During the Year		-	-	
	Closing balance		47,000,000	47,000,000	
	CIB	7,500,000			
	DDT	20,000,000			
	Loan for DDT	19,500,000			
	Total	47,000,000			
16.00	Retained Earnings				
	Opening Balance		(2,870,487,109)	(2,764,566,339)	
	Profit or (loss) during the year		(104,544,459.56)	(105,920,770.00)	
	Adjustment during the year		-	-	
			(2,975,031,569)	(2,870,487,109)	



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
17.00	Tax Holiday Reserves u/s 15 B.B (Since 1980-81)			
	Opening Balance		686,834	686,834
	Addition During the Year		-	-
	Adjustment During the Year		-	-
	Closing balance		686,834	686,834
18.00	Capital Reserve (Since 1980-81)			
	Opening Balance		37,427,062	37,427,062
	Addition During the Year		-	-
	Adjustment During the Year		-	-
	Closing balance		37,427,062	37,427,062
19.00	Foreign Currency Loan			
	ADB Loan	19.01	44,705,886	44,705,886
	JBIC (OECE) Loan	19.02	2,262,034,589	2,212,889,189
	Closing balance		2,306,740,475	2,257,595,075
19.01	ADB Loan			
	It presents Us Dollar loan from Asian Development Bank (ADB) which have been arrived as under :			
	Principal in F.C USS	Principal Amount in TK	Exchange Fluctuation	Amount in Take
	\$ 1251351 @ Tk. 26,644	33,340,899	6,026,987	44,705,886
	\$ 67500 & Tk. 26,644	(1,798,470)	(1,567,530)	-
	Interest up to 1993		-	-
		31,542,429	4,459,457	44,705,886
	ADB Loan year wise berack up as follws :			
	Year	Principal Amount	Exchange Fluctuation	
	1984-85	9,160,267	2,339,381	
	1985-86	16,203,846	130,916	
	1986-87	7,976,786	3,556,690	
	1987-88	-	-	
		33,340,899	6,026,987	
	1988-89	(1,798,470)	(1,567,530)	
		31,542,429	4,459,457	
19.02	JBIC (OECE) Loan			
	The loan was received for improvement scheme of C.C plant and shall be repayable within 20 (twenty) years moratorium 30 (thirty) half-yearly installments commencing from 31-12-2000 vide govt. order no shim/pough/3/23(5)/90/120 dated 07-09-1996. Interest is being charged 6% per annual on principal amount as per govt. order no Ag/awe.Dt/wewea-13/04/368 dated 17-03-2004.			
	Opening Balance		819,090,000	819,090,000
	Cumulative Interest		1,393,799,189	1,344,653,789
	Interest during the year		49,145,400	49,145,400
	Closing balance		2,262,034,589	2,212,889,189
20.00	Govt. Loan (ADP)			
	Pre- Liberation ADP Loan	20.01	10,861,260	10,861,260
	ADP Loan for BMRE of DDT project	20.02	24,537,286	24,537,286
	ADP Loan for IS (Improvement Scheme) of CCC	20.03	749,879,298	735,261,348
	Closing balance		785,277,844	770,659,894
20.01	Pre- Liberation ADP Loan			
	Principal Amount		107,846	107,846
	Interest up to 1992-1993		10,753,414	10,753,414
	Interest during the Year		-	-
	Closing balance		10,861,260	10,861,260



Note's	Particulars	Sub-Note's	Amount In BDT	
			2021-2022	2020-2021
20.02	ADP Loan for BMRE of DDT project			
	Principal Amount		17,643,000	17,643,000
	Interest up to 1992-1993		6,894,286	6,894,286
	Interest during the Year		-	-
	Closing balance		<u>24,537,286</u>	<u>24,537,286</u>
20.03	ADP Loan for IS (Improvement Scheme) of CCC			
	Principal Amount		292,359,000	292,359,000
	Interest up to 1992-1993		442,902,348	428,284,398
	Interest during the Year		14,617,950	14,617,950
	Closing balance		<u>749,879,298</u>	<u>735,261,348</u>



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
21.00	None-Development Govt. Loan (Pay off employees)			
	The above amount has been received from Govt. through BCIC Head office as Non development loan for payment of employees benefit and others during closing of the factory on 15-12-2002. Interest is being charged @5% per annual on principal amount as per Govt. order no. Ag/awe.Dt/wewea-13/04/368 dated 17-03-2004. Besides this interest is being charged @ 8% from the date of disbursement of the said Loan:			
	Principal amount		82,400,000	82,400,000
	Interest up to last year		82,508,000	78,388,000
	Interest during the year		4,120,000	4,120,000
	Closing balance		169,028,000	164,908,000
22.00	Gratuity Payables			
	Opening Balance		15,311,283	10,400,520
	Charged during the year		941,396	4,910,763
	Final Payment		-	-
			16,252,679	15,311,283
	Gratuity fund provision two times in a regular pay in a financial year. Schedule did not prepared by CCC.			
23.00	Creditors for Goods Supplied			
	Creditors for Goods Supplied	23.01	331,496	331,496
	Cash Purchase Clearing Account	23.02	136,958	136,958
	Import Clearing Account (Since 2016017)	23.03	4,437,090	4,437,090
	Closing balance		4,905,544	4,905,544
23.01	Creditors for Goods Supplied			
	Al-Amin Trading		-	-
	Butterfly Marketing Ltd		-	-
	R.B Corporation		8,334	8,334
	R.B Chemical		295,000	295,000
	Industrial Suppliers		-	-
	Alif Eng. Workshop		-	-
	Eastern Cables		-	-
	Gazi Wire Ltd.		-	-
	Moon Traders		28,162	28,162
			331,496	331,496
23.02	Cash Purchase Clearing Account			
	Name	Designation	2021-2022	2020-2021
	Mr. Jalal Uddin Ahmed	DM(P)	19,430	19,430
	Shyamal Kumar Chaklader	DCE	32,220	32,220
	Sajal Debnath	EE	62,308	62,308
	Nurul Islam	UDA	22,500	22,500
	Nurul Amin Bhy	SO	500	500
	Closing balance		136,958	136,958
23.03	Import Clearing Account (Since 2016-17)			
	Shadaran Bima Corporation		4,437,090	4,437,090
	Addition During the Year		-	-
	Closing balance		4,437,090	4,437,090



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
24.00	Creditors for Accrued Expenses			
	Audit Fee		168,500	131,000
	Holding Tax (UP)/Union Tax		630,000	680,000
	Karnaphuli Gas Distribution Ltd		123,019	130,617
	Land Development Tax		2,435,100	2,435,100
	Power Development Board		142,770	147,248
	Unpaid Salaries/Wages		738,226	819,510
	Bank Charge		50,000	-
	Vat Claim by Govt. Custom Authority		43,317,915	43,317,915
	Closing balance		47,605,530	47,661,389
25.00	Creditors for Other Finance			
	Deduction & with Holding A/C from Employees & Others	25.01	3,508,247	4,565,674
	Advanced Received from Customer	25.02	1,497,394	1,497,394
	Security Money Retained	25.03	2,061,200	2,061,200
	Closing balance		7,066,842	8,124,268
25.01	Deduction & with Holding A/C from Employees & Others			
	CCC Co-operative Store		1,064	1,064
	CCC Welfare Fund		4,097	312,627
	Head Office & other Provident Fund		639,922	665,174
	Revenue Stamp		1,170	5,560
	Suppliers Income Tax		110,052	110,752
	Value added Tax (VAT)		1,202,708	1,186,701
	Deduction with Govt. Commercial Audit objection	25.01.01	902,179	902,179
	Advance Income Tax		233,029	205,183
	CCC Provident Fund		-	782,508
	Donation & Subscription		1,500	1,500
	Grow more Food Committee		205,910	185,810
	Late Abdus Salam, D.M (MPIC)		3,500	3,500
	Mr. Abdul Hannan, DCE (M)		4,500	4,500
	Mr. Shamsul Haque, S.O		2,500	2,500
	Nurul Islam Ex-SAS		193,476	193,476
	Sromik Kormochari Union		2,640	2,640
			3,508,247	4,565,674
25.01.01	Deduction with Govt. Commercial Audit objection			
	Deduction for Govt. Commercial Audit from pay off (workers Maintenance Dept.)	25.01.01.01	130,563	130,563
	Deduction for Govt. Commercial Audit from pay off (workers Admin Dept.)	25.01.01.02	126,681	126,681
	Deduction for Govt. Commercial Audit from pay off (workers production Dept.)	25.01.01.03	215,051	215,051
	Deduction for Govt. Commercial Audit from pay off (Settlement of officers)	25.01.01.04	429,884	429,884
	Total		902,179	902,179



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021

25.01.01.01 Deduction for Govt. Commercial Audit from pay off (workers Maintenance Dept.)

Name of Officers	Designation/ Token No.	2021-2022	2020-2021
Mr.Safiullah	M.T.E021	2,400	2,400
Abdur Rob	M.T.E021	3,627	3,627
Late Abdul Ali	MT	2,530	2,530
Mr.Lula Mong Marma	ST,SD0107	4,963	4,963
SM Fakhruddin Mubarak	MT WS038	2,930	2,930
Abdus Samad	MT,CD0173	2,400	2,400
Shahidur Rahman	MT,CD028	2,400	2,400
Delwar Hossain	MT,CD0189	2,400	2,400
Late Mahbulul Hoque	MT DDT	1,013	1,013
Mr.Akin Ali	M.T.(W/S020)	18,300	18,300
Jamalullah	HST	18,300	18,300
Mokhlesur Rahman	MT0E01	23,100	23,100
Late Nurul Islam	HST	27,900	27,900
Mur Zaman	M.O.SD030	18,300	18,300
Total		130,563	130,563

25.01.01.02 Deduction for Govt. Commercial Audit from pay off (workers Admin Dept.)

Name of Officers	Designation/Tok en No.	2021-2022	2020-2021
Mr.Shaid Meah	LDA	1,200	1,200
Abdul Islam	Bus Helper	3,600	3,600
Siddique Ahmed	Driver	548	548
Shahjahan	Driver	200	200
Alamgir Hossain	Driver	2,158	2,158
Ismail Hossain	Driver	1,200	1,200
Late Enayet Hossain	Driver	548	548
Late Anowarullah	Driver	4,148	4,148
Abdul Hoque	Driver	2,948	2,948
Mr.Mohiuddin	Driver	2,400	2,400
Mr. Mofiz Miah	Driver	4,148	4,148
Mr. Saberul Islam	Driver	548	548
Late Abdul Mannan Howlader	Driver	548	548
Mr.Abdur Rahman	Driver	548	548
Murul Isalm02	Havilder	1,300	1,300
Shahjahan Howlader	Havilder	548	548
Hader Hossain	Havilder	548	548
Khorshed Alam	Havilder	548	548
Mrs.Sayeda Shahera Islam	Asst. Teacher(Gr03)	33	33
Mr.Md.Islam	Driver	46,102	46,102
Late Abdul Mannan Howlader	Medical Attendan	35,172	35,172
Mr.Idon Khan	S.I	17,688	17,688
Total		126,681	126,681



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021

25.01.01.03 Deduction for Govt. Commercial Audit from pay off (Workers Production Dept.)

Name of Officers	Designation/ Token No.	2021-2022	2020-2021
Mr. Nurun Nabi	MO CD0181	8,427	8,427
Late. Abdul Gafur	HSO CD0146	6,060	6,060
Mr. Momtaz Miah	HSO CD090	1,097	1,097
Mr. Abdus Sattar	MO CD0131	1,097	1,097
Mr. Makhan Chandra Nath	SO01	1,097	1,097
Mr. Shahaj Uddin	MO CD010	2,400	2,400
Mr. Rati Kanti Das	SO CD0128	2,400	2,400
Mr. Rahul Amin	SO CD0220	4,800	4,800
Mr. Saha Alam	SO CD0229	1,097	1,097
Mr. Nurul Islam	MO CD073	1,097	1,097
Late Abdur Rahman	MO CD0108	1,097	1,097
Mr. Shafiqul Miah	SO CD0194	4,930	4,930
Mr. Md. Rafique Miah	SO CD0213	2,400	2,400
Late Abul kashem	MO WT019	3,627	3,627
Mr. Bimal Kanti Bhattacharjee	MO CD025	2,400	2,400
Mr. Md. Hpssain	MO CD0129	1,097	1,097
Mr. Nurul Alam01	MO(DDT)	2,400	2,400
Mr. Abu Bakkar Shiddique	SO SD082	1,097	1,097
Mr. Abul Bashar	SO SD0128	1,097	1,097
Mr. Abu Taher	HSO	1,097	1,097
Mr. A.R. Talukder	MO	3,660	3,660
Mr. Tajul Islam	HSO	1,097	1,097
Late Sirajul Mowla	MO SD073	3,627	3,627
Mr. Altaf Hossain	HSO SD079	1,097	1,097
Mr. Abu Taher	SO CD0203	1,097	1,097
Mr. Ruhul Amin	SO SD0123	2,400	2,400
Mr. Nurul Haque	MO	3,497	3,497
Late Nuruzzaman	SO01	1,097	1,097
Mr. Rafiqullah	ST	1,097	1,097
Mr. Dulal Chandra Barua	CD020	24,396	24,396
Mr. Abul Hossain	SO	19,596	19,596
Mr. Najibur Rahman	MO	18,300	18,300
Late Abdul Mansur	HSO	20,700	20,700
Mr. Abdul Aziz	HSO	23,100	23,100
Mr. Shamsul Haque	MO CD037	15,279	15,279
Mr. Ishaque Bhy	HSO CD054	23,100	23,100
Late Mir Hossian	HSO CD0166	1,097	1,097
Total		215,051	215,051



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021

25.01.01.04 Deduction for Govt. Commercial Audit from Final Settlement of Officers

Name of Officers	Designation	2021-2022	2020-2021
Mr. Aklus Meah	Asst. Manager	6,153	6,153
Golam Mostofa	Security Officer	4,343	4,343
Abdus Sattar Miah	Security Officer	40	40
Late Md. Shamsul Huda	Accountants	14,613	14,613
	Addi.Chief		
Abdul Awal	Eng.(Ins.)	1,716	1,716
Abdil Kader	Dy.Chief	10,413	10,413
	Asst. Engineer		
Biplob Rajan Sil	(Elect)	788	788
	Exe.Engineer(Civ		
Manas Kumar Rakkith	il)	405	405
	Exe.		
Khalilur Rahman	Engineer(Mech)	27,243	27,243
	Asst.Engineer		
Nurul Hossain	(Mech	14,163	14,163
	Asst.		
Md. Hossain	Engineer(Mech	2,400	2,400
Ezharul Hoque	GM(Operation)	7,300	7,300
AKM Mosharraf Hossain	D.CC	2,400	2,400
Rezaul Karim Bhy	D.CC	33,923	33,923
Late Tofazzal Hossain	AS	22,460	22,460
Barkat Ali	Chemist	17,650	17,650
Sharif Sarower Hossain	Chemist	14,465	14,465
Niha Ranjan Nath	AS	1,572	1,572
Basumitra Shaha	AS	22,460	22,460
Polash Debnath	AE.(C)	2,397	2,397
Late Muktafur Islam	AE(C)	3,005	3,005
Mr. S.K Sill	D.CC	200	200
Ohidul Rahman	D.M.(MKT)	4,800	4,800
Shamsul Hoque	D.M(ADMIN)	6,515	6,515
Dr. Ali Karim	Medical Officer	123,074	123,074
Nazrul Islam	Manager(Admin)	9,239	9,239
	Ex0Managing		
Md.Sayedul Hoque	Director	31,544	31,544
Payer Ahmed	GM(A&F)	9,951	9,951
Sujit Kumar Datta	DCE(M)	3,980	3,980
AKM Anowar Hossain	Manager(Admin)	3,835	3,835
Majibur Rahman	A.E.(Chemical)	1,200	1,200
Sirajul Islam Meah	A.C.M.(Admin)	3,386	3,386
	Addi.Chief		
Tarak Hossain	Eng.(Elect)	3,050	3,050
Abdullah Jahangir	DM(Purchase)	1,256	1,256
Abul Kalam Azad	D.M(Admin)	10,899	10,899
	Ex.Manager		
Mohsin Uddin Talukder	Director	7,046	7,046
Total		429,884	429,884



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
25.02	Advance Received from Customer			
	M/S Abul Khair Steel		80,503	80,503
	" Abul Khair Products		24,376	24,376
	" Alternative Approach		1,378	1,378
	" Annanda Chemicals		826	826
	" Applo Steel Mills		2,895	2,895
	" Ahmed Bhowami Textile Mills		1,807	1,807
	" Azad Colour Co.		9,801	9,801
	" Asif Steel Mills		1,541	1,541
	" A.K. Chowdhory		5,000	5,000
	" Al-Noor Steel Complex		13,667	13,667
	" A.B. Engineering & Steel Works		34,058	34,058
	" Alam Industries		11,833	11,833
	" Appolo Ispat Complex		11,337	11,337
	" Bangla Steel Works		3,705	3,705
	" Banglow Chemical		3,066	3,066
	" Bangla Union Steel Mills		3,625	3,625
	" Basic Chemical Industries		6,534	6,534
	" Bhuiyan Chemicals		566	566
	" Chittagong Still Mills		307,455	307,455
	" Ctg. Dyeing finishing & printing Mills		630	630
	" Crystal Chemical		11,769	11,769
	" City Chemical Works		21,504	21,504
	" Dhaka City Corporation		1,395	1,395
	" Dhaka University		5,152	5,152
	" Dalutpur Jute Mills		569	569
	" Eastern Chemical Industries		995	995
	" Faroque Chemical Ind.		1,171	1,171
	" Glaxo Welcome		1,610	1,610
	" G. E Biman		4,351	4,351
	" Ghorashal Power Station		2,565	2,565
	" H.K. Chemical		1,158	1,158
	" Al-Noor Zdibal Oils		8,855	8,855
	" Commin fex Wood comer		7,326	7,326
	" Hossain pulp & Paper Mills		115,112	115,112
	" Hyundai		117,329	117,329
	" Abul Khair Condensed Milk		7,980	7,980
	" Hakkani Paper & Board Mills		2,791	2,791
	" Hoechst marine rules		945	945
	" Hossain Board Mills		3,621	3,621
	" Inter Export International		1,409	1,409
	" Janata Chemical		519	519
	" Javed Steel Mills		12,254	12,254
	" karnafully Steel mils		21,651	21,651
	" K.I.Y Steel mils		69,743	69,743
	" Karim pipe mils		43,597	43,597
	" Khulna Power Station		20,398	20,398
	" Khulna City Corporation		26,396	26,396
	" Khulna Paking & Converting		504	504
	" Khawaza Chemical		4,087	4,087
	" Lever Brother		33,496	33,496
	" Maya Chemical Supply		537	537
	" Majid Chemical Co.		18,821	18,821
	" J. Moazzem Chemical		2,105	2,105



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
"	Meghna Cycle Ind.		2,329	2,329
"	Mostofa Steel Galvanizing		2,165	2,165
"	Multi Steel Custing		25,769	25,769
"	Md. Majibur Chemical		3,813	3,813
"	Metropolition Steel mills		576	576
"	Northern Distrillaries		884	884
"	North Bengal Sugar mills		1,547	1,547
"	N.E.S.E.		748	748
"	Olympia Textile mills		862	862
"	Public Health Engg.		528	528
"	P.D.B. (210 M.W)		8,546	8,546
"	R.M. Steel mills		2,499	2,499
"	Rokeya Chemical		1,062	1,062
"	Padma Chemical		1,286	1,286
"	Rangpur Sugar mills		580	580
"	Turag Ind.		18,622	18,622
"	Manu Meah & Co.		4,545	4,545
"	S.H. Corporation		715	715
"	60 M.W Sikalbaha Power Station		258,076	258,076
"	Sirco soap & Chemical		1,001	1,001
"	Sala Noor & sons		1,341	1,341
"	Sun Chemical		1,132	1,132
"	S.A.F. Ind.		1,677	1,677
"	The Chemico		102	102
"	Trans Ind.		6,270	6,270
"	Tamanna steel Galvanizig		1,676	1,676
"	Taj Traders (Pvt.) Ltd.		4,524	4,524
"	Vengard Steel Ltd.		26,413	26,413
"	Z. Hossain		5,047	5,047
"	Jamal Silikat works		876	876
"	Chittagong WASA		15,870	15,870
			1,497,394	1,497,394

25.03 Security Money Retained

Ahmed & Brothers	20,000	20,000
Ahmed Traders	1,650	1,650
AKC Founiation	2,300	2,300
Akdia Transport	1,170	1,170
Al amin Syndicate	500	500
AloHar Faizuliah	3,622	3,622
Ali Trading Syndicatr	860	860
Alro Salt Crushing Industries	10,000	10,000
Amin Srale	7,700	7,700
Aparupa Agency	5,000	5,000
Apex Chemical Suppliers	5,000	5,000
Arab Service	-	-
Arkitec CML ENGG	48,156	48,156
Automation Eng	2,600	2,600
Balaka Motors	12,000	12,000
Banani Trading	16,381	16,381
Bashar Transport Trading	9,000	9,000
BD Chemical Complex Pvt.Ltd.	7,000	7,000
CCC Ceoperative Society	7,515	7,515
Century Hardware Mart	4,380	4,380
China National Machinery	916,351	916,351



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
	Chittagong molding & Eng.		12,720	12,720
	Chowdhury Traders		1,000	1,000
	Electra International		-	-
	Elite Trading		89,726	89,726
	Estiyak Motor Works		11,705	11,705
	F.Hossain&Sons		1,600	1,600
	F.T Enterprise		5,000	5,000
	" G, M. Industry		13,050	13,050
	Golam Mortuza Traders		5,000	5,000
	Green Traders		3,064	3,064
	Harun & Brothers		2,140	2,140
	Himasal Scientific Store		2,780	2,780
	Home& Overseas Trade Store		1,040	1,040
	Ifekhar & Brothers		8,791	8,791
	Iftekhar & Brothers		-	1,001
	M/S J.B Enterprise		232	232
	Jamal Enterprise		82,858	82,858
	Kaizer Hardware Mart		300,000	300,000
	Karm & Brothers		-	-
	Khaja Banijjaloy		58,041	58,041
	" Khaja Garebe E0Newaz		300	300
	Lira Trading		10,000	10,000
	M.A jabber & Co		15,000	15,000
	M.A Bashar & Brothers		2,100	2,100
	Micre Cord Engineering Technology		3,000	3,000
	Modern Electrical Engineering		77,000	77,000
	N.G Syndicate		6,047	6,047
	Natioanal Type Writers		200	200
	Nayeem Builders		18,446	18,446
	Nazim Uddin Ahmmed		5,054	5,054
	New seven Star Chemical		-	-
	Paragon Construction		69,024	69,024
	Pirjada Rubber Industries		12,570	12,570
	Public Rubber Industry		12,900	12,900
	Ramzan ali Sowdagar		5,000	5,000
	Rupali Construction		640	640
	S.H Corporation		2,289	2,289
	" Sonali Traders		1,001	-
	S.S Steel Ltd.		500	500
	Samad Hardware		1,000	1,000
	Shahin Traders		3,100	3,100
	Shak Amanat Motor Eng. & Service Center		-	-
	Shamimara Transport		600	600
	Shoma Roma International		14,794	14,794
	Simu Enterprise		3,075	3,075
	Siraj Iron Stores		5,000	5,000
	Syed & Brothers		3,500	3,500
	" Taj Traders		8,650	8,650
	Trade Channel		90,416	90,416
	U. Have Construction		3,751	3,751
	Unique Scientific Mart		2,090	2,090
	Uttara Construction		1,221	1,221
	Various Bearing Center		3,000	3,000
			2,061,200	2,061,200



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
26.00	Current Account with TAPP			
	Opening Balance		2,760,733	2,760,733
	Addition During the Year		-	-
	Adjustment During the Year		-	-
	Closing balance		2,760,733	2,760,733
27.00	Inter Project Current A/C (Payable)			
	Chattak Cement Co. Ltd		1,074,179	1,074,179
	Chittagong Urea Fertilizer Ltd.		1,637,555	1,612,000
	Jamuna Fertilizer Factory Ltd.		209,351	209,351
	Khulna Hardboard Mills Ltd.		13,034	13,034
	TSP Complex Ltd		787,072	787,072
	Urea Fertilizer Factory, Ghorashal		1,622,496	1,622,496
	Usmania Glass Sheet Factory Ltd.		156,289	167,050
	Closing balance		5,499,975	5,485,181
28.00	BCIC H.O Current Account			
	Opening Balance		1,140,157,263	1,138,864,685
	Addition During the Year		1,313,698.00	1,292,578
	Adjustment During the Year		-	-
	Closing balance		1,141,470,961	1,140,157,263
29.00	BCIC H.O C/A with Bangladesh Glass Sheet Factory			
	Opening Balance		9,786,710	9,786,710
	Addition During the Year		-	-
	Adjustment During the Year		-	-
	Closing balance		9,786,710	9,786,710
30.00	Loan from BCIC(Interest Free)			
	Opening Balance		508,555,787	475,918,787
	Addition During the Year		13,541,000	32,637,000
	Adjustment During the Year		-	-
	Closing balance	30.01	522,096,787	508,555,787
30.01	Details of Loan from BCIC (Interest Free)			
	1984-1985		15,000,000	15,000,000
	1985-1986		21,000,000	21,000,000
	1986-1987		22,310,000	22,310,000
	1987-1988		22,310,000	22,310,000
	1988-1989		22,310,000	22,310,000
	1989-1990		29,750,000	29,750,000
	1990-1991		23,750,000	23,750,000
	1991-1992		27,750,000	27,750,000
	1992-1993		28,000,000	28,000,000
	1993-1994		28,000,000	28,000,000
	1994-1995		25,200,000	25,200,000
	1995-1996		2,120,000	2,120,000
	2017-2018		46,493,937	46,493,937
	2018-2019		107,145,654	107,145,654
	2019-2020		54,779,196	54,779,196
	2020-2021		32,637,000	32,637,000
	2021-2022		13,541,000	-
	Closing balance		522,096,787	508,555,787



Note's	Particulars	Sub Note	Amount in BDT	
			2021-2022	2020-2021
31.00	General Administrative Expenses			
	Salary and Allowance (Officers)		5,541,638	6,663,882
	Salary and Allowance (Staffs)		1,581,860	1,902,205
	Advertisement/Publicity		-	600
	Casual/Contractors Labor		2,569,140	2,150,469
	Company/ Board Meeting Expenses		253,196	62,254
	Death Compensation		-	203,220
	Eid E Miladunnabi/Ceremonial Expense		2,050	4,200
	Entertainment Expense		5,238	13,020
	Guest House Expense		55,816	36,800
	Iftari Expenses		-	-
	Independence/Victory Day		1,711	6,059
	Land Revenue		2,435,100	2,435,100
	Legal & Professional Fees		86,313	-
	License Fee		7,135	52,706
	Miscellaneous		-	1,620
	Natural Gas (Domestic)		749,583	189,129
	News Paper & Magazines		8,870	9,340
	Office Expenses		4,248	18,547
	Postage & Telegram		6,485	7,990
	Power/Electricity (Domestic)		1,466,265	2,325,977
	Printing & Stationery		29,359	3,682
	Repair & maintenance of Colony		98,632	196,583
	Sanitation Expense		1,000	1,180
	Security Expense		6,064,099	5,834,571
	Telephone, Trunk calls & Telex		37,008	18,884
	Travelling & Conveyance		228,697	133,435
	Uniform of Liveries		-	74,400
	Union Tax		-	50,000
	Vehicle Repair & Maintenance		86,812	178,729
	Vehicle Running Expense		60,799	36,221
	Wages & Allowances (Workers)		6,793,366	4,979,107
	Audit Fees (Including VAT)		37,500	65,500
	Welfare Expense		4,855	4,770
	Total		28,216,775	27,660,180
32.00	Financial Expense			
	Interest on OECF Loan (Japan)		47,146,945	49,116,434
	Bank Charges		100,662	49,117
	Interest on ADP Loan (CC Plant)		14,593,536	14,617,950
	Interest on Non Development loan for pay off benefit to Employ		4,120,000	4,120,000
	Total Financial Expense		65,961,144	67,903,501
33.00	Other Extraordinary Expenses related to Sales of Raw materials and forfeit of factory restart expenses			
	Asset Amortization (Preliminary expenses)		10,366,541	10,357,089
	Loss in Materials Sales		-	-
	Total Other Extraordinary Expenses related to Sales of Raw materials and forfeit of factory restart expenses		10,366,541	10,357,089
34.00	Income Tax Expenses			
	Income Tax Expenses		-	-
	Total Income Tax Expenses		-	-



CHITTAGONG CHEMICAL COMPLEX
Schedule of Property Plant & Equipment
As at 30 June 2022

Particulars	Cost			Rate	Depreciation			Written Down Value As at 30 Jun 2022
	Balance as at 01 Jul 2021	Addition during the period	Balance as at 30 Jun 2022		Balance as at 01 Jul 2021	Charged during the period	Balance as at 30 Jun 2022	
	Taka	Taka	Taka		Taka	Taka	Taka	Taka
Property, Plant and Equipment								
Land & land Development	1,876,010	-	1,876,010	-	-	-	-	1,876,010
Plant & Machinery (Long life)	1,287,756,879	-	1,287,756,879	7½%, 2½%	438,512,411	-	438,512,411	849,244,468
Plant & Machinery (Short life)	3,474,754	-	3,474,754	5%, 7½%	3,134,480	-	3,134,480	340,274
Factory Building	50,468,043	-	50,468,043	5%, 2½%, 2½%	16,058,432	-	16,058,432	34,409,611
Building (Adm.)	18,379,027	-	18,379,027	5%, 2½%	5,556,169	-	5,556,169	12,822,858
Other Construction Project for Jame Mosque & Toilet with CBA Office	171,234	-	171,234	5%, 2½%	38,493	-	38,493	132,741
Laboratory Apparatus	962,306	-	962,306	12½%	601,564	-	601,564	360,742
Telephone Installation	1,333,532	-	1,333,532	12½%	806,037	-	806,037	527,495
Lose Tools & Minor Equipment	2,158,465	-	2,158,465	20%	1,668,966	-	1,668,966	489,499
Books etc.	69,192	-	69,192	10%	43,020	-	43,020	26,172
Railway Siding	11,971	-	11,971	7½%	10,419	-	10,419	1,552
Delivery Equipment	247,342	-	247,342	12½%	199,730	-	199,730	47,612
Troad Drain & Trelliyne	7,934,871	-	7,934,871	7½%	3,720,206	-	3,720,206	4,214,665
Canteen Materials	21,776	-	21,776	25%	21,565	-	21,565	211
Bridge	930,885	-	930,885	7½%	771,815	-	771,815	159,070
Boundary Wall	4,598,468	-	4,598,468	10%	3,225,008	-	3,225,008	1,373,460
Under ground Cable	678,724	-	678,724	12%	602,125	-	602,125	76,599

Annexure-A

Annexure-A



Motor Vehicle	3,458,957	-	3,458,957	20%	2,795,818	-	2,795,818	663,139
Furniture & Fixture (Admin)	1,575,647	-	1,575,647	10%	1,180,317	-	1,180,317	395,330
Office Equipment (Admin)	1,207,389	-	1,207,389	12½%, 10%, 20%	842,741	-	842,741	364,648
Soft Furnishing	308,114	-	308,114	25%	265,606	-	265,606	42,508
Water Supply Distribution	506,236	-	506,236	7½%	483,891	-	483,891	22,345
Electrical Installation	115,071	-	115,071	12½%	102,168	-	102,168	12,903
External Electrification	90,128	-	90,128	12½%	90,128	-	90,128	-
Fire Fighting Equipment	79,821	-	79,821	12½%	74,043	-	74,043	5,778
Arms & Ammunition	22,556	-	22,556	10%	21,687	-	21,687	869
Closing Balance 2022	1,388,437,398	-	1,388,437,398	-	480,826,839	-	480,826,839	907,610,559

As at 30 June 2021	1,388,437,398	-	1,388,437,398	-	480,826,839	-	480,826,839	907,610,559
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