

Private & Confidential

MANAGEMENT REPORT

OF

**BANGLADESH FREEDOM FIGHTERS WELFARE TRUST
88, MOTIJHEEL COMMERCIAL AREA, DHAKA-1000**

FOR THE YEAR ENDED 30TH JUNE, 2017

**Shiraz Khan Basak & Co.
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Date: 12.11.2019

Managing Director
Bangladesh Freedom Fighters Welfare Trust
88, Motijheel Commercial Area.
Dhaka-1000.

Sub: **Management Report on the Audit of Accounts of Bangladesh Freedom fighters Trust for the Year ended 30th June, 2017.**

Dear Sir,

In accordance with the terms of appointment vide letter no. MoLWA Letter no-48.01.0000.301.26.189.19/837 Dated : 20-06-2019 of Bangladesh Freedom Fighters Welfare Trust, we have completed the audit of accounts of Bangladesh freedom Fighters Welfare Trust for year ended 30th June, 2017 with books of accounts, vouchers & other relevant records on which verification, our comments and observation on the accounts are as follows:

Distribution and Extent of Audit Work done by us:

We the two firms, who through mutual understanding distributed the work in the following manner, jointly performed this audit assignment :

Rahman Anis & Co. Chartered Accountants	Expenditure Side of the Income & Expenditure Liabilities Side of the Financial Statements
Shiraz Khan Basak & Co. Chartered Accountants	Assets side of the Financial Statement Income side of the Income & Expenditure

1.00 Scope of Audit

The audit has been carried out as per the terms of reference contained in the appointment letter and in accordance with Bangladesh Standards on Auditing (BSA) which included such other test checks of the accounting records as were considered necessary matters under the circumstances for the purpose of our audit, we made re-arrangement of necessary matters as required for the purpose.

2.00 Contribution from Govt. of Bangladesh:

Tk. 10,000,000.00

During the course of our audit period we observed that BFFWT received the above balance from the Government of the Peoples Republic of Bangladesh for Relief and Rehabilitation purpose of freedom fighters vide letter no. Sec-11/1741-F.R. Dated : 12-10-1972. It has been carried forward from last year accounts.

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3.00 Bangladesh Assistance Committee (New Delhi) Tk. 5,000,000.00

During the course of our audit period we observed that BFFWT received the above balance from Bangladesh Assistance Committee (New Delhi) for investment in long term bank deposit with the stipulated that the income thereof should be used for giving assistance to Freedom Fighters in cash or in kind for their welfare, define in clause two (2) of Bangladesh Freedom Fighters Welfare Foundation order 1972. The above balance was received through the High Commission of India in Dhaka vide their letter no. Dac/ECO/1717/28/72 Dated: 13-01-1973. It has been carried forward from last year accounts.

4.00 Current Accounts with Enterprises: Tk. 1,259,294,178.55

Details of Current Accounts with Enterprise have been given below:

CODE	Name of Enterprise	2016-2017(Tk.)	2015-2016(Tk.)
16101	Tabani Beverage Co. Ltd	816,398,094.98	876,775,202.23
16103	Eastern Chemical Industries	130,061,025.75	130,321,170.00
16107	Model Complex	32,590,083.47	32,564,208.47
16111	Paruma Eastern Ltd	111,109,242.73	113,053,609.73
16113	Hardeo Glass Works	113,809,600.47	106,235,436.12
16115	Hamidia Metal industries	1,505,483.40	1,505,483.40
16117	Chu Chin Chow	415,160.00	415,160.00
16129	DPL	53,405,487.75	45,856,245.50
	Total	1,259,294,178.55	1,306,726,515.45

5:00 Loan from Complex Fund: Tk. 2,000,000.00

The above balance has been carried from last year account and it represents the amount received (interest free) from the Govt. as Freedom Fighters (letter of ministry of Defense No. B-1/86/D-20/16 dated 07-03-1992).

6:00 Liabilities for Expenses: Tk. 133,322,302.64

In the course of our audit noted that the above balance is recorded as liabilities for expenses. Some of the head of expenses have been carried forward from last year's accounts. We suggest that the management should preserve the valuable evidence systematically for long time and necessary steps should be taken for payment or adjustment if adjustable. The details of above balance are as under:

CODE NO	PARTICULARS	AMOUNTS (2016-2017)	AMOUNTS (2015-2016)
18507	Liabilities for Officers Subscription(08-09)	7,500.00	7,500.00
18508	Liabilities for Relief & rehabilitation	3,519.00	79,152.00
18509	Liabilities for Audit fee	78,000.00	74,000.00
18510	Liabilities for Legal & Professional Fees	106,480.00	105,855.00
18512	Liabilities for Gas Bill	62,796.50	42,946.50
18514	Power Development Board(PDB)	400,000.00	400,000.00
18526	Liabilities for Printing & Stationery(Bani Art Press)	(1,714.00)	(1,714.00)
18527	Liabilities for TA/DA (Dr. A. Halim Sk (88-89)	115,256.00	115,256.00
18530	Liabilities for Expenses	10,555.00	10,555.00
18531	Liabilities for Training Centre Opt. Cost(Wamik)	41.00	-
18535	Liabilities for advertisement	0.30	887,363.01
	Liabilities for Govt. Grants	131,649,626.83	
	Liabilities for Gratuity Payable Account	890,242.01	
	Total	133,322,302.64	1,720,913.51

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6.01 Liabilities for Relief & Rehabilitation:

Tk.

106,480.00

The Government donated above money for relief & rehabilitation purpose of Freedom Fighters. The amount could not be distributed in full among freedom fighter for lack of documentation at claiming freedom fighters end. This amount subsequently adjusted .

7:00 Liabilities for Security Deposit:

Tk.

23,238,140.00

During our audit we observed that most of the balance has been carried forward from previous year's accounts. Management should take necessary steps to pay or adjust which are carrying from years together. The details of the above balance have been shown as under:

SCHEDULE OF SECURITY DEPOSIT AS ON 30.06.2017

Sl.No.	Particulars	Year	Amount
1	M/s, Dulal Soap Factory	1988-89	10,000.00
2	M/s, Popular Traders Association	1988-89	10,000.00
3	M/s, Team Agency	1988-89	10,000.00
4	M/s, Bakshi Engr. Service	1990-91	300.00
5	M/s, Milon Traders	1990-91	10,000.00
6	M/s, Resco Enginnering Works	1990-91	16,550.00
7	M/s, B.Hossain Entererprises	1994-95	3,294.00
8	M/s, Al Helal & Co.(D.P.L)	1994-95	-
9	M/s. Orion Group(Hyesons)	1994-95	1,250,000.00
10	M/s, Bangladesh Aroma Tobacco	1994-95	525,000.00
11	M/s, Power Development & Const. Ltd (Metal)	1995-96	754,500.00
12	M/s, Abul Khair Mourshaline	1996-97	10,000.00
13	M/s, Abdul Maleque	1996-97	10,000.00
14	M/s, Islam Traders	1996-97	1,160.00
15	M/s, Ahmed Builders	1996-97	68,289.00
16	M/s, Cook Corner	1996-97	5,000.00
17	M/s, Central Enterprise	1996-97	20,000.00
18	M/s, Money Enterprises	1996-97	5,000.00
19	M/s, National Furniture	1996-97	3,610.00
20	M/s, Shapta Shilpa Limited	1996-97	5,835.00
21	M/s, Unique Engg. Constructions	1996-97	85,000.00
22	M/s, Desh Bangla Corporation	1996-97	307,332.00
23	M/s, Tumpa Enterprise	1996-97	200,000.00
24	M/s, The Western Engineers Ltd(Gulistan)	2000-01	500,000.00
25	M/s, Babuly Conctruction Co.(Moon)	2004-05	400,000.00
26	M/s, Eastland Insurance	2005-06	346,500.00
27	M/S Jamal Enterprise	2006-07	10,000.00
28	M/S. Real Marks	2007-08	136,458.00
29	M/s, Sunshine Garments	2007-08	183,000.00
30	M/S Rosni Printing Press	2007-08	300,000.00
31	M/s Harn Advertising	2008-09	30,000.00
32	M/S. Kamal Trading	2009-10	300,000.00
33	M/S. Shohel Machinery	2009-10	145,000.00
34	M/s Real Mark Resource BD Ltd	2010-11	97,470.00
35	M/s Ahmed Shipping	2010-11	888,690.00
36	M/s Sarsiz Limited	2010-11	131,760.00
37	M/S. Litun Fabrics	2010-11	1,000.00
38	M/S. O.D.L- MRM(ECI)	2010-11	2,500,000.00
39	M/S. Modina Developer(ECI)	2010-11	2,500,000.00
40	M/S. AL Muslim Builders(Paruma)	2010-11	5,000,000.00
41	M/S. Busra Trade International (Transport)	2010-11	10,000.00
42	Eastern Bank Ltd	2012-13	1,000,000.00



43	Mashrik Engineering	2013-14	29,500.00
44	Parvez Construction	2014-15	19,297.00
45	Freight Master(Pvt) Ltd	2014-15	450,000.00
46	Kakoli Enterprise	2014-15	500,000.00
47	Parvez Construction	2015-16	211,409.00
48	Choice Crokaries	2015-16	(3,664.00)
49	Moahammad Builders	2015-16	25,325.00
50	Tasmina enterprise	2015-16	4,043,000.00
51	M/S Afrin Enterprise	2016-17	16,525.00
52	AKM Traders(Shiuly Akter Ferdous)	2016-17	156,000.00
Total			23,238,140.00

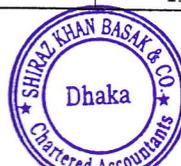
8:00 Liabilities for Earnest Money

Tk. 1,571,173.00

During our audit we observed all of the balance has been carried forward from last year's account. Management should take necessary steps to pay or adjust the above liabilities. The details of the above balance have been shown as under.

SAHEDULE OF EARNEST MONEY as on 30.06.2017

Sl.No.	NAME OF PARTIES	Year	Amount
1	M/s, Masum Enterprise	1996-97	150.00
2	M/s. Kamishine Fabrics	1996-97	155.00
3	M/s, Paltan Traders	1996-97	173.00
4	M/s, Raja Service Promotion	1996-97	210.00
5	M/s, Tabica Chemical	1996-97	365.00
6	M/s, Reza Enterprise	1996-97	460.00
7	M/s, Harun Brothers	1996-97	660.00
8	M/s, S.M Traders	1996-97	780.00
9	M/s, Ciba Traders & Builders	1996-97	400.00
10	M/s, Colour proecess & Printing Ltd	1996-97	950.00
11	M/s, Bangladesh Employees	1996-97	400.00
12	M/s, baten Enterprise	1996-97	500.00
13	M/s, Borhan(BD)	1996-97	778.00
14	M/s, Techno Consul Inspection Co.	1996-97	1,000.00
15	M/s,Consultancy Engineering	1996-97	1,000.00
16	M/s, Amin Steels Ltd	1996-97	1,500.00
17	M/s, Ushai International	1996-97	1,000.00
18	M/s, Broadway Chairman Ltd	1996-97	1,000.00
19	M/s, Trade Venture Intrernational	1996-97	1,400.00
20	M/s, Symon Printing & Packaging	1996-97	1,242.00
21	M/s, Mojibur Rahaman	1996-97	2,850.00
22	M/s, Techno Builders'	1996-97	3,500.00
23	M/s. International Superintent Co.Ltd	1996-97	2,000.00
24	M/s, Ananda samikha Ltd	1996-97	2,000.00
25	M/s, Kamalpur Basra Bitan	1996-97	3,800.00
26	M/s, Khan watehouser Corpofration	1996-97	2,800.00
27	M/s, Marshal Manija Shangstha	1996-97	1,000.00
28	M/s, U.C Construction	1996-97	3,400.00
29	M/s, Trans Word Corporation	1996-97	3,800.00
30	M/s, Lina film	1996-97	3,000.00
31	M/s. Richo Electric & Engineering Works	1996-97	4,045.00
32	M/s, Chodhury	1996-97	9,137.00
33	M/s, Azad Film Corporation	1996-97	13,500.00
34	M/s, Ananda Movies	1996-97	5,000.00
35	M/s, Ananda Mela Chalachitra	1996-97	14,500.00
36	M/s, Ahmed Builders	1996-97	43,000.00
37	M/s, Amanullah	1996-97	30,000.00



38	M/s, C.I Chowdhury & Co	1996-97	25,000.00
39	M/s, Faruq Traders	1996-97	12,010.00
40	M/s, Gulf(BD) Ltd	1996-97	16,000.00
41	M/s, H.B.S Mahabub Ltd	1996-97	10,000.00
42	M/s, Carnafully Chowdhury Ltd	1996-97	10,000.00
43	M/s, Kabija Nirman & Co.	1996-97	75,000.00
44	M/s, Khan sons Ltd	1996-97	18,600.00
45	M/s, Mollah Brothers	1996-97	4,500.00
46	M/s, Performance Graduate	1996-97	12,800.00
47	M/s, Jafor Brothers	1996-97	200,000.00
48	M/s, Mass Co. International	1996-97	10,000.00
49	M/s, Sudir Chandra Saha	1996-97	32,700.00
50	M/s, Tenty Enterprises	1996-97	5,100.00
51	M/s, J.H Film	1996-97	4,750.00
52	M/s, Subarna Film	1996-97	3,000.00
53	M/s, Trade Impex(Pvt) Ltd	1996-97	2,800.00
54	M/s, Remarks Corporation	1996-97	5,200.00
55	M/s, Sohaq Iron & steel Industries	1996-97	3,000.00
56	M/s, Stone Wall Ltd	1996-97	6,900.00
57	M/s, Trade Channel	1996-97	8,810.00
58	M/s, Bhai Bhai Metal Works	1996-97	3,675.00
59	M/s, Purbachal Industries Ltd	1996-97	4,500.00
60	M/s, Overseas Superented Co. (Pvt) Ltd	1996-97	10,000.00
61	M/s, Murad Miah	1996-97	42,420.00
62	M/s, S.S Chowdhury	1997-98	100,000.00
63	M/s. Billat & Co	1997-98	17,820.00
64	M/S. Jalalabad Silika sand	2003-04	10,200.00
65	M/S. Rahman Traders	2003-04	10,200.00
66	M/S Tipu Enterprise	2003-04	40,000.00
67	M/S Partex Limited	2003-04	298,661.00
68	M/S. Manufacturing Co.	2003-04	18,500.00
69	M/S. BD Paper Cup Manufacturing	2003-04	70,000.00
70	M/S K.K. International	2003-04	1,500.00
71	M/S. N.Ahmed Manufacturing Co.	2003-04	15,503.00
72	M.S. Masud Parvez Jewel	2003-04	2,500.00
73	M/S. SM Jahangir	2003-04	3,125.00
74	M/S. Dhaka Movies International	2003-04	3,125.00
75	M/S., Monowar Hossain	2003-04	3,125.00
76	M.S Rajon Kumar Das	2003-04	3,525.00
77	M/S. The Advertising	2003-04	1,000.00
78	M/S. Hossain Traders	2003-04	3,200.00
79	M/S. Mass Enterprise	2003-04	58,000.00
80	M/S. Falcon	2003-04	5,000.00
81	M/S. The Marchant Limited	2003-04	82,469.00
82	M/S. Kamal Trading Agency	2004-05	133,500.00
83	M/S. Arden Advertising	2008-09	2,000.00
	Total		1,571,173.00

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9:00 Loan From Govt. Against Golden Handshake:

The Freedom Fighters Wefare Trust received the above balance from the Government of Republic of Bangladesh for Golden Handshake. The amount of **Tk. 647,789,484** has been accumulated along with principal amount and interest. No decision has been taken by the management for re-payment the loan to the Govt. It can be mentioned that loan should be re-paid after three years according to govt. order.

This is made up by follows:

Sl. No.	PARTICULARS	Details (TK.)	AMOUNT (TK.)
	Golden Handshake:		
1	Golden Handshake 2007	65,400,000.00	
2	Golden Handshake 2010	88,210,281.00	
1	Ref-07.101.020.03.09.007.2009-405	86,925,000.00	
2	Ref-07.101.020.03.09.007.2009-473	26,500,000.00	
3	Ref-07.101.020.03.09.007.2009-98	26,500,000.00	293,535,281.00
	Govt. Loan against Gratuity of 99 Employee:		
1	Ref-07.101.020.03.09.007.2009-34	15,800,000.00	
2	Ref-07.101.020.03.09.007.2009-493	27,900,000.00	43,700,000.00
	Govt. Loan against Salary:		
1	Ref-07.108.020.63.05.011.2010.241		111,000,000.00
	Interesr 2011-2012		40,530,963.00
	Interesr 2012-2013		42,603,528.00
	Interesr 2013-2014-2015		21,301,764.00
	Interesr 2015-2016		21,301,764.00
	Interesr 2016-2017		21,301,764.00
	Sub-total		595,275,064.00
	Tresury Bond		52514420
	Total		647,789,484.00

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10.00 **Land Revaluation Reserve:** Tk. 47,700,000.00

The above balance was created in the account as Land Revaluation Reserve in the financial year 1990-1991 against the transfer of land at revalued cost by Bux Rubber Company Ltd. To Tabani Beverage and has been carried forward since 1990-1991.

11.00 **Dis-investment unit Account:** 15,182,379.90

This is made up follows:

PARTICULARS	2016-2017(Tk.)	2015-2016(Tk.)
Loan from Govt. against termination benefit for the staff & workers of Dis-investment Unit	15,182,379.90	15,182,379.90
Total	15,182,379.90	15,182,379.90

the above balance represent loan received from Govt. Tk.15,182,379.90 termination benefit to the staff and workers of Dis-investment unit.

12.00 **Share of Enterprise Profit:** Tk. 2,272,491.00

During the course of our audit period we observed that the above balance of share of Enterprises Profit has been shown us Audit reports as evidence in support of actual income.

13.00 **Bangladesh Glass Industries Ltd:** Tk. 2,500,000.00

During the course of our audit period, we observed that BFFWT received the above money from Orion Group (Bangladesh Glass Industries) as advance amount of Tk. 1,250,000.00 for security deposit and Tk. 1,250,000.00 against of rent of Land & Building of Bangladesh Glass Industries at Tejgoan industries area in 1995. Management informed that they did not hand over the Land & Building till date to Orion Group. Management should take proper step to adjust the above balance with proper approval as early as possible.

14.00 **Fixed Assets** Tk. 3,524,370.22

The Break-up of the aforesaid balance arrived as under:

Particulars	Amount(Tk.)
Opening balance as on 01.07.2016	31,907,855.00
Add: Additional during the year	287,154.00
Total Cost	32,195,009.00
Less: Accumulated Depreciation	28,670,638.78
Written Down Value as on 30.06.2017	3,524,370.22

Additional of Fixed Assets represents the Following:

Sl. No.	Particulars	Amount(Tk.)
1	Furniture & Fixture	83,964.00
2	Computer	57,670.00
3	Office Equipments	145,520.00
	Total	287,154.00

15.00 **Investment on Fixed deposit:** Tk. 1,678,232,747.00

During our audit period, we noted that the amounting of Tk. 1,678,232,747.00 were shown in Fixed Deposit Register. Details are shown in Note 04.00

16.00 **Current Assets:** Tk. 945,534,220.84

The Head wise Break up of the above balance has been shown in the below:

Sl. No.	Particulars	Note	Amount (Tk.)
1	Loan to Enterprise	05.00	414,582,047.23
3	Current Accounts with Enterprise	06.00	322,576,237.94
4	Sundry Debtors	07.00	462,867.00
5	Advance, Deposit & Prepayments	08.00	13,996,690.50
6	Cash & Bank Balance	09.00	193,916,378.17
	Total		945,534,220.8

(Signature)



16.01 Loan to Enterprise:

Tk.

414,582,047

The detail of the above balance has been shown as below:

Sl. No.	NAME OF UNITS	2016-2017(Tk.)
1	Tabani Beverage Co. Ltd.	148,571,272.33
2	Mimi Chocolate Ltd.	42,100,860.31
3	Eastern Chemical Industries Ltd.	7,791,082.00
4	Sirco Soap & Chemical Ind. Ltd.	21,053,927.00
5	Buxly Paints Ltd.	7,192,567.00
6	Multiple Juice Concentrate Plant	35,608,531.75
7	Model Engineering Complex	16,352,042.00
8	Metal Packages Ltd.	6,636,680.00
9	United Tobacco Co. Ltd.	10,059,604.74
10	Tabani (Bogra)	4,736,184.00
11	Paruma Eastern Ltd.	24,643,019.61
12	Bangladesh Glass Industries	13,367,604.00
13	Hardeo Glass Works	15,796,477.00
14	Bux Rubber Co. Ltd.	3,631,278.00
15	Electric Film Equipments	78,068.00
16	Gulistan Cinema Co. Ltd.	16,002,260.74
17	Naz Cinema Co. Ltd.	2,490,633.00
18	Moon Cinema Co. Ltd.	10,693,972.75
19	Delwar Picture Ltd.	10,209,830.00
20	Gulistan Film Corporation	3,008,139.00
21	Anis Film Corporation	1,764,070.00
22	Purnima Filling Station	3,029,716.00
23	Durbar Advertising & Publication	1,240,164.00
24	Trust Adhunil Hospital	7,652,811.00
25	Jatrick Publication Ltd.	871,253.00
Total		414,582,047

16.02 Current Account With Enterprises:

Tk.

322,576,238

The Break-up of the above amount is under:

Sl. No.	Name of Enterprise	2016-2017(Tk.)	2015-2016(Tk.)
1	Tabani Beverage Co. Ltd	-	-
2	Mimi Chocolate Ltd	15,961,227.53	15,147,861.28
3	Sirco Soap Chemical Ind.	25,771,093.68	26,695,786.43
4	Buxly Paints Ltd	34,521,615.50	34,567,500.50
5	Multiple Juice Concentrate Plant	82,342,322.12	80,759,447.62
6	Metal Packages Ltd	7,729,323.84	3,443,351.54
7	United Tobacco Co, Ltd	19,997,696.72	18,759,663.72
8	Tabani Beverage Co. Ltd(Bogra)	2,398,708.00	2,398,708.00
9	Bangladesh Glass Ind.(hyesons)	36,072,995.11	35,246,244.36
10	Bux Rubber Co.	9,910,458.00	9,910,458.00
11	Electronic Film Equipments	430,160.00	430,160.00
12	Gulistan Film Corporation	618,887.38	618,887.38
13	Gulistan Cinema Co.	29,041,240.06	27,573,257.14
14	Naz Cinema Co.	6,875,658.51	6,875,658.51
15	Moon Cinema Co.	20,689,001.17	19,408,831.17
16	Anis Film Corporation	2,360,309.00	2,460,309.00
17	Purnima Filling & Service Station	15,238,308.02	23,144,552.02
18	Durbar Advertising & Publication	210,656.00	1,573,119.00
19	Trust Adhunil Hospital	12,406,577.30	11,741,722.30
Total		322,576,238	320,755,517.97

Balances with Enterprise wise balance has been reconciled and confirmed.

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16.03 Sundry Debtors:

Tk. 462,867.00

The Break-up of the above amount is under:

Sl. No.	Particulars	2016-2017(Tk.)	2015-2016(Tk.)
1	Insurance Claim Receivable	275,350.00	275,351.00
2	Mobile Bill Receivable	95,241.00	95,241.00
3	Telephone Bill Receivable	54,689.00	54,689.00
4	Excess Fuel Bill Receivable	8,320.00	8,320.00
5	Wasa Bill	29,267.00	
Total		462,867.00	433,600.00

The balance of sundry debtors is showing in accounts for long period. There need to adjust this amount.

16.04 Advance, Deposit & Prepayment

The Break-up of the above amount is under:

Tk. 13,996,691.00

Sl. No.	Particulars	2016-2017(Tk.)	2015-2016(Tk.)
1	Advance	13,842,695.50	15,187,553.50
2	Deposit & Prepayment	153,995.00	153,995.00
Total		13,996,691	15,341,548.50

It is depicted that some of balances in Advance, Deposit & Prepayments are being carried from a long time and the arrangement could not adjust these in time. A few examples are given below:

Such As:

NAME	DESIGNATION	AMOUNT(Tk.)
Cant. CMH Dhaka		439,100.00
Sankor Kumar Saha	Broker	1,000,000.00
D.A Halim Sheikh	Ex. D. Computer	157,000.00

16.05 Cash and Bank Balance

The Break-up of the above amount is under:

Tk. 193,916,378

Sl. No.	Particulars	2016-2017(Tk.)	2015-2016(Tk.)
1	Cash in Hand	1,067.00	3,763.00
2	Cash at Bank	193,915,311.17	111,489,969.91
Total		193,916,378	111,493,732.91

During our audit period we verified all the Bank Statement fund it's Correct. Cash in hand was shown as per book and we physically verify the same as our audit was post dated.

Conclusion:

We would like to express our appreciation and thanks to the officers and staff of Bangladesh Freedom Fighters Welfare Trust, Head Office for their co-operation and assistance extended to us during the course of our audit.

Shiraz Khan Basak & Co.
CHARTERED ACCOUNTANTS



Rahman Anis & Co.
CHARTERED ACCOUNTANTS



Dhaka.

Dated: 12.11.2019