

Ref: Hp BFIDC Consolidated 2025

BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION
73, MOTIJHEEL COMMERCIAL AREA, DHAKA 1000.

BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION
INDEPENDENT AUDITOR'S REPORT AND CONSOLIDATED FINANCIAL STATEMENTS
As at and for the year ended 30 June 2025

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INDEPENDENT AUDITOR'S REPORT
OF
BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION

Report on the audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of **BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION**, (the Corporation), which comprise the consolidated statement of financial position as at 30 June 2025 and the consolidated statement of profit or loss and other comprehensive income and consolidated statement of changes of equity and consolidated statement of cash flows for the year then ended and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the Corporation as at 30 June 2025 and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of the Consolidated financial statements in accordance with International Financial Reporting Standards (IFRSs), the BFIDC Order 1972 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 International Standards on Auditing (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 consolidated 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, designed and performed audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation'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 Corporation'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 Corporations 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 consolidated 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.

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 auditor's 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 BFIDC Order 1972, The Companies Act 1994 (amendment 2020), and other applicable laws and regulations, 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 account as required by law have been kept by the Corporation so far as it appeared from our examination of those books; and
- (c) the consolidated statement of financial position and consolidated statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns.

Place: Dhaka
Date: 29 January 2026


Muhammad Hafizur Rahman FCA, FCMA
Partner, Enrol. No: 1002
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2602031002AS102030



BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION
Consolidated Statement of Financial Position
As at 30 June 2025

	Notes	2025 Taka	2024 Taka
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	4	923,097,544	914,822,835
Investment in FDR	5	3,074,082,251	3,108,245,476
Other Non Current Assets	6	1,084,087,848	1,081,466,329
		5,081,267,643	5,104,534,640
Current Assets			
Inventories	7	662,575,149	473,904,215
Store and Spare		40,267,499	40,081,464
BFIDC Inter Project/Garden Receivable	8	1,203,180,494	4,158,078,164
Accounts Receivable (BFIDC Head office)	9	51,860,647	1,230,974,541
Accounts Receivable (BFIDC G.M Office)	10	5,506,194	2,281,869,504
Advance, Deposit and Prepayments	11	603,338,251	419,787,762
Advance Income Tax	12	124,927,504	111,999,242
Other Current Assets	13	693,245,070	617,445,507
Cash and Cash Equivalents	14	996,413,195	1,057,136,016
		4,381,314,003	10,391,276,415
TOTAL ASSETS		9,462,581,646	15,495,811,055
EQUITY AND LIABILITIES			
Equity and Reserves			
Share capital / Equity		77,248,000	77,248,000
Retained Earnings		4,009,545,257	3,632,726,452
		4,086,793,257	3,709,974,452
Non-Current Liabilities			
Government Loan (ADP)		533,750,373	533,750,373
Interest Payable on ADP Loan		786,134,990	786,134,990
Re-Imbursable Project		290,568,774	290,568,774
Direct Project AID (RPA)		95,244,675	95,244,675
Golden Handshake	15	366,399,789	366,399,789
Other Non Current Liabilities	16	79,696,023	79,696,023
		2,151,794,624	2,151,794,624
Current Liabilities			
Accounts Payable BFIDC Head Office Dhaka	17	985,584,812	2,046,776,370
Accounts Payable BFIDC, G.M Office, Chittagong, Sreemangal	18	101,549,819	1,672,444,605
BFIDC, Inter Project/Garden Payable	19	202,230,158	4,053,997,290
Provision for Expenses	20	381,286,845	360,420,652
Liabilities for Other Finance	21	251,250,968	232,923,440
Reserve for Re-Plantation	22	524,230,884	454,977,844
Provision for Income Tax	23	146,524,959	111,999,242
Other Liabilities	24	631,335,319	700,502,536
		3,223,993,765	9,634,041,979
TOTAL EQUITY AND LIABILITIES		9,462,581,646	15,495,811,055

Annexed notes form an integral part of these financial statements.



Director (Finance)



General Manager

Signed in terms of our separate report even date annexed.

Place: Dhaka
Date: 29 January 2026




Muhammad Rafizur Rahman FCA, FCMA
Partner, Enrol. No: 1002
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2602031002AS102030

BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION
Consolidated Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

	Notes	2025 Taka	2024 Taka
Sales Revenue	25	2,220,333,780	2,598,406,512
Less: Cost of Goods Sold	26	1,458,703,465	1,921,999,020
Gross Profit		761,630,315	676,407,492
Add: Other Income	27	616,192,951	481,969,268
		1,377,823,266	1,158,376,760
Less: Operating Expenses			
Office and Administrative Expenses	28	811,030,218	792,165,400
Selling and Distribution Expenses	29	3,541,683	3,300,025
Financial Expenses		85,868	73,245
		814,657,769	795,538,670
Net Profit Before Tax And W.P.P.F		563,165,497	362,838,090
Less: Workers' Profit Participation Fund (5%)	30	30,347,464	17,850,781
Net Profit Before Tax		532,818,033	344,987,309
Less: Provision for Income Tax	23	146,524,959	120,593,129
Net Profit After Tax		386,293,074	224,394,181
Add: Other Comprehensive income		-	-
Total Comprehensive Income		386,293,074	224,394,181

Annexed notes form an integral part of these financial statements.



Director (Finance)

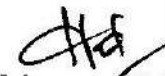


General Manager

Signed in terms of our separate report even date annexed.

Place: Dhaka
Date: 29 January 2026




Muhammad Hafizur Rahman FCA, FCMA
Partner, Enrol. No: 1002
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2602031002AS102030

BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION
Consolidated Statement of Changes in Equity
For the year ended 30 June 2025

Amount in Taka

Particulars	Share Capital/ Equity	Retained Earnings	Total
Balance as at 01 July 2024	77,248,000	3,632,726,452	3,709,974,452
Net profit during the year	-	386,293,074	386,293,074
Adjustment During the Year	-	(9,474,269)	(9,474,269)
Balance as at 30 June 2025	77,248,000	4,009,545,257	4,086,793,257

For the year ended 30 June 2024

Amount in Taka

Particulars	Share Capital/ Equity	Retained Earnings	Total
Balance as at 01 July 2023	77,248,000	3,418,276,569	3,495,524,569
Prior year Adjustment	-	(2,763,564)	(2,763,564)
Restated Opening Balance	-	3,415,513,004	3,492,761,004
New project Addition PTP	-	27,307,378	27,307,378
Net profit during the year	-	224,394,181	224,394,181
Adjustment During the Year	-	(34,488,111)	(34,488,111)
Balance as at 30 June 2024	77,248,000	3,632,726,452	3,709,974,452



Director (Finance)



General Manager

Signed in terms of our separate report even date annexed.

Place: Dhaka
Date: 29 January 2026




Muhammad Hafizur Rahman FCA, FCMA
Partner, Enrol. No: 1002
K. M. HASAN & CO.
Chartered Accountants
DVC No: 2602031002AS102030

BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION
Consolidated Statement of Cash Flows
For the year ended 30 June 2025

	2025 Taka	2024 Taka
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Collection from customers and others	9,246,901,604	2,856,980,923
Payment for cost of goods sold and others	(9,143,794,289)	(2,198,915,090)
Income tax paid	(124,927,504)	(112,006,750)
Net Cash flows for Operating Activities	(21,820,189)	546,059,082
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Investment in FDR	34,163,225	(352,837,026)
Acquisition of property, plant and equipment	(78,876,157)	(98,528,218)
Disposal on assets	5,810,299	3,690,634
Net Cash flows for Investing Activities	(38,902,633)	(447,674,611)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Net Cash Provided from Financing Activities	-	-
D. Net Increase/Decrease in Cash and Cash Equivalents (A+B+C)	(60,722,821)	98,384,471
Opening Cash and Cash Equivalents	1,057,136,016	958,751,545
E Closing Cash and Cash Equivalents (D+E)	996,413,195	1,057,136,016


Director (Finance)


General Manager

Place: Dhaka
Date: 29 January 2026



BANGLADESH FOREST INDUSTRIES DEVELOPMENT CORPORATION

Notes to the Consolidated Financial Statements

As at and for the year ended 30 June 2025

1.0 ABOUT THE CORPORATION

Bangladesh Forest Industries Development Corporation (BFIDC) was originally established by the East Pakistan Ordinance No. LXVII of 1959, which was adopted by the presidential order No. 48 of 1972. The Bangladesh (Adoption of Existing Bangladesh Laws) order 1972.

1.1 CORPORATION OBJECTIVES

- To accelerate the exploitation of forest products from inaccessible areas and the development of industries based on forest products.
- To extract timber from deep forest areas and processing the same in factories of BFIDC.
- To promote rubber on a commercial basis.
- To set up such timber processing industries such as sawing, seasoning, planning, treating plants, cabinets & furniture etc.

1.2 REPORTING ENTITIES

The accompanying consolidated financial statements comprise the consolidated statement of financial position as at 30 June 2025, consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flows, notes to the consolidated financial statements for the year then ended of the following office and gardens:

1. BFIDC, Head Office
2. G.M Office, CTG
3. Rubber Training Centre, CTG
4. Dantmara Rubber Garden
5. Tarakho Rubber Garden
6. Raozan- Rangunia Rubber Garden
7. Ramu Rubber Garden
8. Dabua Rubber Garden
9. Holudia Rubber Garden
10. Kanchan Nagar Rubber Garden
11. Raozan Rubber Garden
12. Rangamatia Rubber Garden
13. G.M Office, Modhupur
14. Pirgacha Rubber Garden
15. Chandpur Rubber Garden
16. Santospur Rubber Garden
17. Kamlapur Rubber Garden
18. Karnajura Rubber Garden
19. G.M Office, Sreemongal
20. Rupaichara Rubber Garden
21. Satgaon Rubber Garden
22. Shahjibazar Rubber Garden
23. Bhatara Rubber Garden
24. Eastern Wood Works, Tejgaon
25. Chittagong Board Mills
26. FIDCO Furniture Complex
27. Cabinet Manufacturing Plant, Chittagong
28. Cabinet Manufacturing Plant, Dhaka
29. BFIDC, INDUSTRIAL ESTATE
30. Lumber Processing Complex (LPC)
31. Procurement & Sales Organization (P.S.O)
32. Sangu Matamahury Timber Extraction unit (SMP)
33. Karnafully Timber Extraction unit (TEX)
34. Wood Treatment Plant (WTP)
35. Pressure Treatment plant (PTP)



2.0 Basis for Preparation

2.1 Statements of Compliance

The consolidated financial statements, namely, consolidated statement financial position, consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, consolidated statement of cash flows and relevant notes are prepared on a going concern basis under historical cost convention in accordance with Generally Accepted Accounting Principles (GAAP).

These financial statements present the combined financial information of all projects operated by the Corporation. Although the financial information has been aggregated for presentation purposes, these financial statements do not constitute consolidated financial statements as defined in IFRS 10 Consolidated Financial Statements or IAS 27 Separate Financial Statements, as the projects included do not meet the criteria of subsidiaries under IFRS. The combined financial statements have been prepared by aggregating the assets, liabilities, income, and expenses of all projects under the Corporation's management. Inter-project balances and transactions have been eliminated to the extent practicable. The combined financial statements are prepared to provide users with an overall view of the financial performance and position of the Corporation's projects.

2.2 Basis of measurement

These consolidated financial statements have been prepared on going concern basis. Unless otherwise specifically mentioned, historical cost principle has been followed for the purpose of these financial statements.

2.3 Components of the Financial Statements

According to the International Accounting Standards (IAS)-1 as adopted by ICAB as IAS-1 "Presentation of Financial Statements" the complete set of consolidated financial statements includes the following components:

- a) Consolidated statement of financial position as at 30 June 2025;
- b) Consolidated statement of profit or loss and other comprehensive income for the year ended 30 June 2025;
- c) Consolidated statements of changes in equity for the year ended 30 June 2025
- d) Consolidated statements of cash flows for the year ended 30 June 2025
- e) Consolidated notes, comprise a summary of significant accounting policies and other explanatory information for the year ended 30 June 2025.

2.4 Accrual basis of accounting

These consolidated financial statements have been prepared under the accrual basis of accounting except Statement of cash flows and FDR calculation in all units excluding Head office.

2.5 Comparative Information

Comparative information has been disclosed in accordance with IAS-1: Presentation of Consolidated Financial Statements in respect of the previous period for all numerical information in the current financial statements as below:

- Consolidated Statement of Financial Position as at the end of the preceding financial year;
- Consolidated Statement of Profit or Loss and other Comprehensive Income for the comparable year of preceding financial period;
- Consolidated Statement of Changes in Equity for the comparable year of preceding financial year; and
- Consolidated Statement of Cash Flows for the comparable year of preceding financial year.

The narrative and descriptive information where it is relevant for understanding of the current period consolidated financial statement has also represented.



Re-arrangement

Comparative figures have been rearranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liability as reported in the financial statement.

3.0 Significant accounting policies

Accounting policies set out below have been applied consistently to all periods presented in these consolidated financial statements. Comparative information has been rearranged wherever considered necessary to conform to the current period's presentation.

3.01 Property, plant and equipment

3.01.01 Recognition and measurement

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

When major parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

3.01.02 Subsequent costs

The cost of replacing or upgradation of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Corporation and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day-to-day servicing of property, plant and equipment are recognized in profit or loss as incurred.

3.01.03 Depreciation

No depreciation is charged on land and land developments as the land has unlimited useful life. Depreciation on other items of property, plant and equipment is recognized on a reducing balance method over the estimated useful life of each item of property, plant and equipment. Depreciation method, useful lives and residual values are reviewed at each period-end and adjusted if appropriate. Depreciation has been charged on addition of assets during the year when the assets available for use.

3.02 Advance, deposit and prepayments

Advance are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads such as property, plant and equipment, inventory or expenses. Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss account.

3.03 Inter Project receivables

Inter project garden receivables are stated at their nominal value and considered good. No provision has been made for doubtful debt and no amount was written off as bad.



3.04 Inventories

In compliance with the requirement of international Accounting Standard (IAS-2) adopted in Bangladesh "inventories" are valued at the lower of average cost and net realizable value. Inventories comprise natural rubber, wood and timber products and processed timber. Inventories are measured at the lower of cost and net realizable value, in accordance with IAS 2: Inventories. The cost of inventories includes costs of conversion, direct labour and a systematic allocation of fixed and variable production overheads based on normal operating capacity, together with other costs incurred in bringing the inventories to their present location and condition.

3.05 Cash and cash equivalents

Cash and cash equivalents include cash in hand, cash at banks, and other bank deposits free of encumbrance.

3.06 Inter project payables

Inter trade payables are stated at their nominal value.

3.07 Accruals, provisions and contingencies

(a) Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amounts due to employees. Accruals are reported as part of trade and other payables.

(b) Provisions

A provision is recognized in the statement of financial position when the Corporation has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date. Where the Corporation expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the income statement net of any reimbursement. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, where appropriate, the risks specific to the liability. Where discounting is used, the increase in the provision due to the passage of time is recognized as a finance cost.

(c) Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Corporation; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Corporation.

3.08 Income tax

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.



Current tax

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The applicable tax rate for the Corporation is currently 27.5% on its taxable income.

3.09 Employee benefits

3.09.01 WPPF & welfare funds

The Corporation contributed 5% of net profit before charging the amount to the aforementioned fund in accordance with the requirement of section 234 of labor Act 2006, (Amendment 2013).

3.10 Revenue recognition, measurement and presentation

Revenue of the Corporation is derived from sale of goods (i.e Rubber, Timber, Furniture) to Local buyers. Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns, trade discounts and volume rebates.

Revenue is recognized in accordance with IFRS 15 and the recognition process involves the following 5-step process:

Identifying the contract from a customer;

Identifying the performance obligation;

Determining the transaction price;

Allocating the transaction price to the performance obligation; and

Recognizing revenue when/as performance obligation(s) is satisfied.

In compliance with the requirements of IFRS 15, the Corporation recognizes revenue when control of the goods or services has been transferred to the customer and the performance obligation has been completed. Revenue is measured at the fair value of the amount of consideration to which the Corporation expects to be entitled to, including variable consideration, if any, to the extent that it is highly probable that a significant reversal will not occur.

3.11 Statement of cash flows

The Statement of Cash Flows is prepared in accordance with IAS 7 using the direct method, whereby major classes of cash receipts and cash payments from operating activities are presented separately. Cash flows from investing and financing activities are shown separately. Cash and cash equivalents comprise cash on hand, bank balances, and short-term highly liquid investments.

3.12 Events after the reporting period

Amounts recognized in the Consolidated financial statements are adjusted for events after the reporting period that provide evidence of conditions that existed at the end of the reporting period. No adjustment is given in the consolidated financial statements for events after the reporting period that are indicative of conditions that arose after the reporting period. Material non-adjusting events are disclosed in the consolidated financial statements.

3.13 Changes in Accounting Policies and Restatement of Prior Period Figures

During the year, management identified certain prior-period errors relating to the recognition, measurement and classification of assets, liabilities, income and expenses. In accordance with IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors, these errors have been corrected retrospectively. Accordingly, the comparative figures for the year ended 30 June 2024 have been restated, where applicable; and the opening balances of assets, liabilities and retained earnings as at 1 July 2024 have been adjusted.



Nature of Prior Period Errors Identified:

The prior-period errors mainly relate to:

- Omission of certain property, plant and equipment and delayed recognition of depreciation;
- Incorrect recognition of interest income earned during construction period;
- Failure to transfer capital work-in-progress (CWIP) to property, plant and equipment upon
- Overstatement of stores, spares and inventories;
- Incorrect capitalization and depreciation of refundable electricity/security deposits;
- Omission of fixed deposit receipts (FDRs) and related interest income;
- Non-recognition of certain contractor bills requiring provision or disclosure.
- These corrections did not result from changes in accounting policies, but arose due to errors in application of existing accounting standards.

Impact of Restatement on Consolidated Financial Statements

The effect of the restatement on the consolidated financial position as at 1 July 2024 and on the consolidated financial performance for the year ended 30 June 2025 is summarized below:

Particulars	As Previously Reported 30 June 2024	Addition/ Adjustment	As Restated 30 June 2025
Property, Plant and Equipment	906,951,157	7,871,678	914,822,835
Advance, Deposit and Prepayments	418,408,962	1,378,800	419,787,761
Capital Work-in-Progress	-	40,000,000	40,000,000
Inventories	477,577,712	(3,673,497)	473,904,215
Fixed Deposit Receipts	3,107,375,476	932,640	3,108,308,116
Liabilities for Other Finance	192,053,440	40,000,000	232,923,441
Retained Earnings	3,655,258,536	(22,532,084)	3,632,726,452
Profit for the Year	244,162,701	(19,768,520)	224,394,181

Inter-Project balances and Head office, GM office's balances reconcile

Inter-project balances and Head office, GM office's balances have been reconciled and eliminated upon consolidation.

3.14 GENERAL

- (i) These Consolidated financial statements cover the period from 01 July 2024 to 30 June 2025.
- (ii) All accounting figures have been rounded off to the nearest taka.



4. Property, Plant and Equipment

Amount in Taka

Particulars	ASSET			DEPRECIATION			Written Down Value as on 30.06.2025
	Opening Balance as on 01.07.2024	Add: Addition during the year	Less: Disposal during the year	Balance as on 30.06.2025	Charged during the year	Disposal during the year	
Head Office	124,630,100	2,871,604	-	127,501,704	3,960,972	-	72,850,865
G.M Office, CTG	50,157,711	2,527,845	-	52,685,556	1,906,426	-	35,975,007
Rubber Training Centre, CTG	18,405,199	1,503,195	-	19,908,394	555,888	-	13,040,973
Dagmara Rubber Garden	227,570,691	3,976,227	1,877,720	229,669,198	3,542,544	1,375,054	171,881,196
Tarakho Rubber Garden	137,836,685	3,140,377	3,359,891	137,617,171	2,408,671	2,343,269	98,455,937
Rangamatia Rubber Garden	93,018,500	1,871,040	150,078	94,739,462	2,026,664	112,882	70,457,488
Ramu Rubber Garden	136,339,820	2,834,925	-	139,174,745	2,577,274	-	98,735,167
Debia Rubber Garden	149,821,324	2,074,257	-	151,895,581	2,489,744	-	112,415,075
Hojledia Rubber Garden	128,741,835	2,176,466	-	130,918,301	2,875,629	-	90,201,785
Kanchan Nagar Rubber Garden	85,840,371	1,256,004	477,820	86,623,555	17,501,352	331,702	62,664,524
Raozan Rubber Garden	78,629,489	3,070,876	-	81,700,365	2,496,011	-	23,959,031
Raozan- Rangunia Rubber Garden	109,397,374	3,961,266	-	113,358,640	5,011,088	-	48,428,064
G.M Office, Rodhupur	18,899,639	-	-	18,899,639	478,158	-	36,849,878
Pirgacha Rubber Garden	115,422,562	5,228,963	2,113,650	118,537,875	2,311,602	1,477,441	82,180,448
Chandpur Rubber Garden	74,285,282	3,239,504	2,464,414	75,060,372	1,559,250	1,724,633	52,152,501
Santoshpur Rubber Garden	36,887,416	10,976,367	2,403,107	45,460,676	1,379,348	1,184,251	21,121,457
Kamlaipur Rubber Garden	37,175,043	-	-	37,175,043	933,354	-	26,983,320
Karnajhora Rubber Garden	25,818,211	598,635	-	26,416,846	658,672	-	17,614,917
G.M Office, Sreemengal	34,451,078	177,120	-	34,628,198	722,679	-	25,572,050
Satagan Rubber Garden	103,709,503	3,303,568	1,472,696	105,540,375	1,644,982	1,026,358	79,039,549
Rupaichora Rubber Garden	99,096,682	4,849,793	2,375,643	101,570,834	1,403,801	1,786,931	77,317,674
Shahjibazar Rubber Garden	128,220,618	1,857,315	2,247,804	127,830,129	2,989,396	1,765,002	92,199,008
Bhatera Rubber Garden	107,607,550	3,403,211	-	111,010,761	1,827,340	-	81,889,626
Eastern Wood Works, Tejgaon	26,657,829	-	-	26,657,829	1,276,690	-	15,669,977
Chittagong Board Mills	8,177,925	-	-	8,177,925	-	-	5,375,180
FIDCO Furniture Complex	20,683,262	2,391,260	171,225	22,903,297	1,099,875	171,225	10,258,021
Cabinet Manufacturing Plant, Dhaka	26,069,653	-	-	26,069,653	1,857,061	-	10,397,594
Cabinet Manufacturing Plant, Chittagong	25,791,157	-	-	25,791,157	1,376,198	-	12,036,553
BFIDC, INDUSTRIAL ESTATE	585,594	-	-	585,594	-	-	453,552
Lumber Processing Complex (IPC)	62,936,131	1,455,879	-	64,392,010	2,183,308	-	41,692,518
Procurement & Sales Organization (P.S.O)	2,235,798	-	-	2,235,798	-	-	788,721
Sangu Matamahury Timber Extraction unit (SMP)	15,526,181	6,919,680	117,869	22,327,992	805,639	117,869	10,413,521
Kamafully Timber Extraction unit (TEX)	30,929,063	-	-	30,929,063	-	-	18,567,802
Wood Treatment Plant (WTP)	32,744,550	69,760	-	32,814,310	1,565,614	-	18,261,539
Pressure Treatment plant (PTP)	165,067,933	3,141,020	-	168,208,953	7,113,131	-	51,328,341
Balance as on 30 June 2025	2,539,409,757	78,876,157	19,226,917	2,599,058,999	64,791,143	13,416,617	1,675,961,455
Balance as on 30 June 2024	2,445,047,024	108,997,746	14,635,013	2,539,409,757	56,840,047	13,542,241	1,624,586,933
				1,533,086,928			914,822,835



	2025 Taka	2024 Taka
5. Investment in FDR		
Head Office	1,345,188,663	1,487,613,197
G.M Office, CTG	91,921,982	76,143,039
Dantmara Rubber Garden	10,760,000	10,000,000
Kanchan Nagar Rubber Garden	3,202,252	2,979,419
G.M Office, Modhupur	310,276,571	291,063,436
Santoshpur Rubber Garden	1,812,704	1,698,083
G.M Office, Sreemangal	87,459,836	123,177,969
Satgaon Rubber Garden	1,607,314	1,494,685
Rupaichora Rubber Garden	1,168,888	1,083,881
Bhatera Rubber Garden	35,036,189	32,825,194
Eastern Wood Works, Tejgaon	196,221,046	181,496,276
FIDCO Furniture Complex	145,803,520	125,837,712
Cabinet Manufacturing Plant, Dhaka	513,014,056	497,018,125
Cabinet Manufacturing Plant, Chittagong	125,938,581	126,382,226
LPC Kaptai	60,000,000	70,000,000
Sangu Matamahury Timber Extraction unit (SMP)	47,714,288	30,560,000
Wood Treatment Plant (WTP)	47,785,318	2,222,044
Pressure Treatment plant (PTP)	49,171,044	46,650,189
	<u>3,074,082,251</u>	<u>3,108,245,476</u>



	2025	2024
	Taka	Taka
6. Other Non Current Assets		
Govt. Loan ADP	513,956,094	513,956,093
Interest on ADB Loan Payment A/C	100,238,275	100,238,275
Golden Handshake Payment	367,587,093	364,965,574
Contribution from Projects on Head Office Building	48,100,000	48,100,000
Contribution for Mosque Development	1,461,386	1,461,386
CWIP	40,000,000	40,000,000
Investments	575,000	575,000
Re-payment of U.S.S.R. Credit	12,170,000	12,170,000
	<u>1,084,087,848</u>	<u>1,081,466,329</u>
7. Inventories		
Dantmara Rubber Garden	33,211,134	9,734,009
Tarakho Rubber Garden	16,517,341	3,704,755
Raozan- Rangunia Rubber Garden	2,110,469	1,188,451
Ramu Rubber Garden	9,275,824	1,254,799
Dabua Rubber Garden	20,666,572	1,742,638
Holudia Rubber Garden	11,132,160	532,851
Kanchan Nagar Rubber Garden	10,294,226	1,548,213
Raozan Rubber Garden	9,673,895	2,943,325
Rangamatia Rubber Garden	6,154,410	477,047
Pirgacha Rubber Garden	22,854,675	797,260
Chandpur Rubber Garden	24,845,648	18,016,724
Santoshpur Rubber Garden	3,251,237	5,077,781
Kamlapur Rubber Garden	4,311,289	2,894,634
Karnojhora Rubber Garden	9,008,520	10,413,054
Satgaon Rubber Garden	12,429,187	3,274,034
Rupaichora Rubber Garden	24,519,941	8,383,996
Shahjibazar Rubber Garden	29,767,820	6,930,031
Bhatera Rubber Garden	11,459,350	7,831,678
Eastern Wood Works, Tejgaon	45,494,930	56,120,820
Chittagong Board Mills	456,358	456,358
FIDCO Furniture Complex	47,206,783	38,149,771
Cabinet Manufacturing Plant, Dhaka	70,259,280	73,422,844
Cabinet Manufacturing Plant, Chittagong	19,884,549	47,464,729
Lumber Processing Complex (LPC)	57,899,809	41,143,121
Procurement & Sales Organization (P.S.O)	-	251,134
Sangu Matamahury Timber Extraction unit (SMP)	5,922,988	5,389,182
Karnafully Timber Extraction unit (TEX)	56,920,314	56,920,314
Wood Treatment Plant (WTP)	61,130,272	45,335,594
Pressure Treatment plant (PTP)	35,916,169	22,505,068
	<u>662,575,149</u>	<u>473,904,215</u>



	2025	2024
	Taka	Taka
8. BFIDC Inter Project/Garden Receivable		
Head Office	1,005,005,396	1,958,918,651
G.M Office, CTG	15,961,868	842,451,794
Rubber Training Centre, CTG	23,339,793	74,447,879
Dantmara Rubber Garden	2,683,226	4,263,103
Tarakho Rubber Garden	230,951	3,027,517
Rangamatia Rubber Garden	304,334	974,120
Ramu Rubber Garden	-	1,478,572
Dabua Rubber Garden	239,216	1,936,969
Holudia Rubber Garden	983,927	2,260,247
Kanchan Nagar Rubber Garden	1,072,743	3,143,932
Raozan Rubber Garden	479,458	11,565,171
Raozan- Rangunia Rubber Garden	210,802	288,176
G.M Office, Modhupur	3,506,473	20,642,758
Pirgacha Rubber Garden	1,867,090	6,254,304
Chandpur Rubber Garden	103,238	1,224,730
Santoshpur Rubber Garden	91,006	4,821,992
Kamlapur Rubber Garden	16,830	14,137,020
Karnojhora Rubber Garden	2,686,578	6,265,008
G.M Office, Sreemangal	33,878,858	877,401,994
Satgaon Rubber Garden	1,638,871	5,151,309
Rupaichora Rubber Garden	910,540	3,956,029
Shahjibazar Rubber Garden	3,121,477	5,968,308
Bhatera Rubber Garden	6,817,031	12,907,533
Eastern Wood Works, Tejgaon	10,047,650	10,032,370
Chittagong Board Mills	265,984	1,080,318
FIDCO Furniture Complex	1,446,869	1,718,766
Cabinet Manufacturing Plant, Dhaka	944,512	34,288,119
Cabinet Manufacturing Plant, Chittagong	246,729	1,316,261
BFIDC, INDUSTRIAL ESTATE	-	263,905
Lumber Processing Complex (LPC)	26,695,795	17,361,428
Procurement & Sales Organization (P.S.O)	26,683,639	97,964,563
Sangu Matamahury Timber Extraction unit (SMP)	12,604,491	29,634,176
Karnafully Timber Extraction unit (TEX)	15,894,914	78,204,623
Wood Treatment Plant (WTP)	1,193,715	9,257,165
Pressure Treatment plant (PTP)	2,006,490	13,469,353
	<u>1,203,180,494</u>	<u>4,158,078,164</u>



	2025	2024
	Taka	Taka
9. Accounts Receivable (BFIDC Head office)		
G.M Office, Modhupur	39,016,390	1,230,974,541
Eastern Wood Works, Tejgaon	3,308,743	-
Cabinet Manufacturing Plant, Dhaka	9,535,514	-
	<u>51,860,647</u>	<u>1,230,974,541</u>
10. Accounts Receivable (BFIDC G.M Office)		
Dantmara Rubber Garden	-	508,926,372
Tarakho Rubber Garden	5,506,194	256,556,886
Holudia Rubber Garden	-	86,724,182
Pirgacha Rubber Garden	-	772,723,168
Chandpur Rubber Garden	-	336,111,931
Santoshpur Rubber Garden	-	77,891,170
Kamlapur Rubber Garden	-	119,675,349
Karnojhora Rubber Garden	-	2,666,243
Shahjibazar Rubber Garden	-	-
Rupaichora Rubber Garden	-	120,594,203
	<u>5,506,194</u>	<u>2,281,869,504</u>



	2025	2024
	Taka	Taka
11. Advance, Deposits and Prepayments		
Head Office	100,964,148	86,368,638
G.M Office, Ctg	12,501,816	4,694,893
Rubber Training Centre, CTG	2,885,189	47,950
Dantmara Rubber Garden	8,058,814	8,340,381
Tarakho Rubber Garden	7,221,098	3,825,130
Rangamatia Rubber Garden	1,635,468	1,183,071
Ramu Rubber Garden	5,191,500	3,032,480
Dabua Rubber Garden	2,537,021	2,723,839
Holudia Rubber Garden	3,509,218	3,010,221
Kanchan Nagar Rubber Garden	2,054,823	1,971,993
Raozan Rubber Garden	3,570,161	4,387,824
Raozan- Rangunia Rubber Garden	1,106,879	2,143,359
G.M Office, Modhupur	9,379,661	7,063,604
Pirgacha Rubber Garden	6,178,779	4,416,557
Chandpur Rubber Garden	10,115,450	3,656,865
Santoshpur Rubber Garden	10,192,004	1,673,202
Kamlapur Rubber Garden	10,527,184	5,502,069
Karnojhora Rubber Garden	5,024,077	3,227,816
G.M Office, Sreemangal	261,891,153	178,193,841
Satgaon Rubber Garden	11,155,884	6,690,802
Rupaichora Rubber Garden	13,677,182	6,188,173
Shahjibazar Rubber Garden	18,154,353	8,652,275
Bhatera Rubber Garden	11,729,555	6,234,245
Eastern Wood Works, Tejgaon	18,414,348	19,299,598
Chittagong Board Mills	47,805	47,805
FIDCO Furniture Complex	6,560,858	6,625,319
Cabinet Manufacturing Plant, Dhaka	13,748,065	3,151,634
Cabinet Manufacturing Plant, Chittagong	5,634,787	1,381,631
Lumber Processing Complex (LPC)	6,398,339	4,325,164
Procurement & Sales Organization (P.S.O)	2,268,312	2,263,312
Sangu Matamahury Timber Extraction unit (SMP)	2,339,267	2,690,939
Karnafully Timber Extraction unit (TEX)	16,302,812	16,501,755
Wood Treatment Plant (WTP)	5,870,836	3,044,193
Pressure Treatment plant (PTP)	6,496,407	7,227,185
	603,338,251	419,787,762



12. Advance Income Tax

Amount in Taka

Particulars	Balance as on 01.07.2024	Add: Addition During the year	Adjustment During the year	Balance as on 30.06.2025
Head Office	24,423,443	25,504,974	24,423,443	25,504,974
G.M Office, Ctg	993,748	792,576	993,748	792,576
Rubber Training Centre, CTG	9,023	9,352	9,023	9,352
Dantmara Rubber Garden	89,839	118,549	89,839	118,549
Tarakho Rubber Garden	17,265	22,961	17,265	22,961
Rangamatia Rubber Garden	-	25,705	-	25,705
Holudia Rubber Garden	30,853	3,849	30,853	3,849
Kanchan Nagar Rubber Garden	-	39,507	-	39,507
Raozan Rubber Garden	8,803	408	8,803	408
G.M Office, Modhupur	866,864	2,338,760	866,864	2,338,760
Pirgacha Rubber Garden	30,727	37,988	30,727	37,988
Chandpur Rubber Garden	17,186	18,531	17,186	18,531
Santoshpur Rubber Garden	5,197	49,025	5,197	49,025
Kamlapur Rubber Garden	8,826	20,186	8,826	20,186
G.M Office, Sreemangal	844,106	1,740,162	844,106	1,740,162
Satgaon Rubber Garden	56,375	36,955	56,375	36,955
Rupaichora Rubber Garden	34,070	43,154	34,070	43,154
Shahjibazar Rubber Garden	3,269	31,880	3,269	31,880
Bhatera Rubber Garden	416,291	655,711	416,291	655,711
Eastern Wood Works, Tejgaon	10,883,416	11,026,481	10,883,416	11,026,481
FIDCO Furniture Complex	15,608,491	13,595,901	15,608,491	13,595,901
Cabinet Manufacturing Plant, Dhaka	10,509,012	19,238,935	10,509,012	19,238,935
Cabinet Manufacturing Plant, Chittagong	11,206,938	13,766,199	11,206,938	13,766,199
Lumber Processing Complex (LPC)	11,458,724	10,429,950	11,458,724	10,429,950
Sangu Matamahury Timber Extraction unit (SMP)	7,647,256	7,787,024	7,647,256	7,787,024
Wood Treatment Plant (WTP)	11,951,413	9,958,384	11,951,413	9,958,384
Pressure Treatment plant (PTP)	4,878,108	7,634,398	4,878,108	7,634,398
TOTAL	111,999,242	124,927,504	111,999,242	124,927,504



	2025 Taka	2024 Taka
13. Other Current Assets		
Sundry Debtors	279,737,941	307,017,432
Accured Interest	112,196,662	-
Advance Against VAT	2,779,170	-
Depreciation Adjustment Account	14,067,285	14,067,285
Goodwill	734,290	734,290
Option And RTD fund	12,293,010	12,293,010
Stock Shortage	10,791,794	10,791,794
Misappropriation of Money	60,217	60,217
Interest on U.S.S.R. Payment	1,825,000	1,825,000
Chittagong Customs Dept. Current A/C	1,186,955	1,186,955
Suspense Account	13,600	13,600
Voluntary Retirement	37,038,341	36,836,702
Forest Division Debit Balance	4,185,110	5,890,748
Rent of Land Control A/c KIE	98,145	98,145
Water Supply Control A/c	446,688	446,688
Disburser A/C	83,874	83,874
Development of Ali Kodom Center	447,221	447,221
Gratuity Fund	214,010,578	215,970,752
Sales of life cycle loss tree	30,000	-
Closing Stock	251,134	-
Under/Over allocated Overhead	968,057	9,681,795
	<u>693,245,070</u>	<u>617,445,507</u>



14. Cash and Cash Equivalents

Particulars	Cash in Hand	Cash at Bank	2025 Taka	2024 Taka
Head Office	8,168	337,681,604	337,689,772	263,542,300
G.M Office, Ctg	19	25,290,365	25,290,384	55,821,888
Rubber Training Centre, CTG	39	4,238,180	4,238,219	4,785,576
Dantmara Rubber Garden	-	38,393,027	38,393,027	26,668,129
Tarakho Rubber Garden	-	4,923,309	4,923,309	5,477,909
Rangamatia Rubber Garden	-	5,068,117	5,068,117	5,733,415
Ramu Rubber Garden	-	4,497,518	4,497,518	3,917,591
Dabua Rubber Garden	-	2,578,469	2,578,469	8,476,019
Holudia Rubber Garden	-	3,282,178	3,282,178	3,946,540
Kanchan Nagar Rubber Garden	50	2,751,739	2,751,789	1,247,909
Raozan Rubber Garden	-	3,259,028	3,259,028	1,748,627
Raozan- Rangunia Rubber Garden	-	184,928	184,928	95,440
G.M Office, Modhupur	-	41,374,096	41,374,096	26,920,368
Pirgacha Rubber Garden	-	9,297,008	9,297,008	8,125,476
Chandpur Rubber Garden	-	4,173,580	4,173,580	6,902,828
Santoshpur Rubber Garden	-	9,746,543	9,746,543	8,681,521
Kamiapur Rubber Garden	-	5,889,049	5,889,049	4,942,984
Kamojhora Rubber Garden	-	176,259	176,259	1,321,841
G.M Office, Sreemangal	-	40,742,483	40,742,483	33,006,950
Satgaon Rubber Garden	-	3,446,547	3,446,547	6,776,081
Rupaichora Rubber Garden	2	2,790,688	2,790,690	4,404,707
Shahjibazar Rubber Garden	-	2,525,599	2,525,599	4,811,150
Bhatera Rubber Garden	-	4,375,102	4,375,102	6,709,949
Eastern Wood Works, Tejgaon	-	78,879,073	78,879,073	42,162,726
Chittagong Board Mills	-	1,319	1,319	1,319
FIDCO Furniture Complex	643	46,714,818	46,715,461	62,548,697
Cabinet Manufacturing Plant, Dhaka	133	130,154,761	130,154,894	130,731,842
Cabinet Manufacturing Plant, Chittagong	188	47,086,073	47,086,261	90,342,349
BFIDC, INDUSTRIAL ESTATE	-	135	135	135
Lumber Processing Complex (LPC)	-	48,578,356	48,578,356	92,270,770
Procurement & Sales Organization (P.S.O)	3	434	437	437
Sangu Matamahury Timber Extraction unit (SMP)	468	29,922,202	29,922,670	44,476,498
Karnafully Timber Extraction unit (TEX)	-	3,492	3,492	3,492
Wood Treatment Plant (WTP)	782	17,647,892	17,648,574	82,461,169
Pressure Treatment plant (PTP)	-	40,728,730	40,728,730	18,071,382
TOTAL	10,495	996,402,700	996,413,195	1,057,136,016



	2025	2024
	Taka	Taka
15. Golden Handshake		
Golden Handshake of 1995	130,000,000	130,000,000
Golden Handshake (Pay off-2003 of 5 Units)	118,415,275	118,415,275
Golden Handshake of 19 Persons Head Office (Pay off)	11,039,414	11,039,414
Golden Handshake of 15 Persons Head Office (Pay off)	14,280,626	14,280,626
Golden Handshake of Karnafully Timber Extraction Unit	92,663,474	92,663,474
	<u>366,399,789</u>	<u>366,399,789</u>
16. Other Non Current Liabilities		
Feasibility Studies Loan	200,000	200,000
Feasibility Studies	118,873	118,873
Contribution from Projects on Head Office Building	35,850,000	35,850,000
Grant from Govt.	2,251,810	2,251,810
U.S.S.R.Credit	12,170,000	12,170,000
Interest on U.S.S.R. Credit Payable	1,825,000	1,825,000
BSRS Loan	20,493,066	20,493,066
Unsecured Loan	1,573,573	1,573,573
Long term Loan (Pre-Liberation)	74,000	74,000
Capital Fund	284,270	284,270
Capital Reserve	3,427,431	3,427,431
Government Equity Loan	775,000	775,000
Conversion of ADP Loan into Capital	653,000	653,000
	<u>79,696,023</u>	<u>79,696,023</u>



17. Accounts Payable BFIDC Head Office Dhaka

	2025 Taka	2024 Taka
G.M Office, CTG	44,065,609	100,378,271
R.T.C	23,122,132	12,578,925
Dantmara Rubber Garden	55,512,797	55,512,797
Tarakho Rubber Garden	38,109,397	37,782,095
Rangamatia Rubber Garden	7,688,906	586,710
Ramu Rubber Garden	28,246,336	28,412,589
Dabua Rubber Garden	28,803,412	24,971,851
Holudia Rubber Garden	18,614,031	18,614,031
Kanchan Nagar Rubber Garden	15,869,971	13,717,395
Raozan Rubber Garden	17,560,552	17,560,552
Raozan- Rangunia Rubber Garden	1,436,214	5,102,551
Pirgacha Rubber Garden	100,408,106	100,492,779
Chandpur Rubber Garden	46,309,784	46,309,784
Santoshpur Rubber Garden	30,725,423	30,793,676
Kamlapur Rubber Garden	21,078,937	20,362,870
Karnojhora Rubber Garden	15,487,230	15,487,230
G.M Office, SRG	52,979,417	926,850,140
Satgaon Rubber Garden	27,745,986	27,850,986
Rupaichora Rubber Garden	41,471,922	41,471,922
Shahjibazar Rubber Garden	46,877,704	46,399,700
Bhatera Rubber Garden	28,794,842	28,794,842
Eastern Wood Mills, Tejgaon	-	16,830,637
Chittagong Board Mills	2,113,810	2,113,810
FIDCO Furniture Complex	2,267,793	22,289,657
Cabinet Manufacturing Plant, Dhaka	-	10,844,501
Cabinet Manufacturing Plant, Chittagong	9,685,778	34,379,345
BFIDC, INDUSTRIAL ESTATE	1,185,362	1,186,362
Lumber Processing Complex (LPC)	1,057,035	7,261,163
Procurement & Sales Organization (P.S.O)	33,988,783	33,988,783
Sangu Matamahury Timber Extraction unit (SMP)	3,790,580	18,632,938
Karnafully Timber Extraction unit (TEX)	86,091,112	125,291,112
Wood Treatment Plant (WTP)	1,642,898	17,142,173
Pressure Treatment plant (PTP)	152,851,953	156,784,193
	985,584,812	2,046,776,370

18. Accounts Payable BFIDC, G.M Office, Chittagong, Sreemangal

BFIDC Training Centre, CTG	1,258,305	57,595,850
Rangamatia Rubber Garden	-	181,113,900
Ramu Rubber Garden	27,897,345	41,385,710
Dabua Rubber Garden	16,111,197	189,720,040
Kanchan Nagar Rubber Garden	4,914,277	33,266,040
Raozan Rubber Garden	-	205,911,383
Raozan- Rangunia Rubber Garden	1,359,412	105,975,385
Satgaon Rubber Garden	5,555,837	102,408,974
Shahjibazar Rubber Garden	-	316,610,717
Bhatera Rubber Garden	14,672,477	411,323,421
Pressure Treatment plant (PTP)	29,780,969	27,133,185
	101,549,819	1,672,444,605



19. BFIDC, Inter Project/Garden Payble

	2025 Taka	2024 Taka
Head Office	75,393,585	1,276,158,482
G.M Office, ctg	16,410,926	874,994,363
BFIDC Training Centre, CTG	-	1,024,884
Dantmara Rubber Garden	593,395	14,913,452
Tarakho Rubber Garden	947,463	7,269,955
Rangamatia Rubber Garden	519,113	4,397,322
Ramu Rubber Garden	325,881	6,420,124
Dabua Rubber Garden	502,930	7,242,072
Holudia Rubber Garden	896,697	5,525,634
Kanchan Nagar Rubber Garden	1,794,701	10,438,099
Raozan Rubber Garden	357,046	6,481,444
Raozan- Rangunia Rubber Garden	399,578	11,980,945
G.M Office Modhupur	6,768,646	1,311,435,451
Pirgacha Rubber Garden	1,758,189	7,667,196
Chandpur Rubber Garden	2,048,128	14,313,480
Santoshpur Rubber Garden	795,316	17,122,768
Kamlapur Rubber Garden	638,641	3,569,881
Karnojhora Rubber Garden	289,639	2,099,392
G.M Office Sreemangal	1,883,670	129,047,004
Satgaon Rubber Garden	1,828,993	5,435,550
Rupaichora Rubber Garden	1,587,346	5,385,924
Shahjibazar Rubber Garden	1,031,251	4,759,335
Bhatera Rubber Garden	4,639,603	8,430,487
Eastern Wood Works, Tejgaon	1,679,544	10,551,532
Chittagong Board Mills	3,552,130	3,761,026
FIDCO Furniture Complex	8,215,119	22,391,387
Cabinet Manufacturing Plant, Dhaka	33,702,198	2,614,923
Cabinet Manufacturing Plant, Chittagong	10,849,231	11,162,393
BFIDC, INDUSTRIAL ESTATE	4,451,891	8,268,262
Lumber Processing Complex (LPC)	49,163	139,667,453
Procurement & Sales Organization (P.S.O)	263,585	4,471,956
Sangu Matamahury Timber Extraction unit (SMP)	306,004	975,687
Karnafully Timber Extraction unit (TEX)	8,766,876	35,802,589
Wood Treatment Plant (WTP)	7,515,737	77,512,430
Pressure Treatment plant (PTP)	1,467,943	704,409
	202,230,158	4,053,997,290



	2025	2024
	Taka	Taka
20. Provision for Expenses		
G.M Office, CTG	3,856,282	2,032,000
Dantmara Rubber Garden	7,205,032	1,236,866
Tarakho Rubber Garden	10,488,256	10,859,613
Rangamatia Rubber Garden	4,730,687	4,530,687
Ramu Rubber Garden	8,154,794	5,152,833
Dabua Rubber Garden	3,833,666	1,263,410
Holudia Rubber Garden	9,279,907	8,196,983
Kanchan Nagar Rubber Garden	4,521,498	3,961,883
Raozan Rubber Garden	1,976,525	-
Raozan- Rangunia Rubber Garden	2,278,920	1,860,526
G.M Office, Modhupur	4,262,290	2,318,421
Pirgacha Rubber Garden	30,451,821	27,175,474
Chandpur Rubber Garden	43,359,719	38,303,415
Santoshpur Rubber Garden	11,974,088	9,464,563
Kamlapur Rubber Garden	10,030,903	5,808,369
Karnojhora Rubber Garden	5,064,088	3,205,155
G.M Office, Sreemangal	2,059,784	2,510,037
Satgaon Rubber Garden	16,491,920	16,527,920
Rupaichora Rubber Garden	39,499,667	34,199,667
Shahjibazar Rubber Garden	19,520,612	21,114,854
Bhatera Rubber Garden	7,605,256	7,784,735
Eastern Wood Works, Tejgaon	29,191,122	44,440,111
FIDCO Furniture Complex	22,325,284	25,959,833
Cabinet Manufacturing Plant, Dhaka	34,847,398	35,956,082
Cabinet Manufacturing Plant, Chittagong	15,191,695	17,085,725
Lumber Processing Complex (LPC)	9,302,034	9,302,034
Procurement & Sales Organization (P.S.O)	11,462,955	114,025
Sangu Matamahury Timber Extraction unit (SMP)	2,317,011	7,786,624
Karnafully Timber Extraction unit (TEX)	458,756	458,756
Wood Treatment Plant (WTP)	9,544,876	9,855,428
Pressure Treatment plant (PTP)	-	1,954,622
	381,286,845	360,420,652



21. Liabilities for Other Finance	2025 Taka	2024 Taka
Head Office		
G.M Office	50,210,221	37,530,327
BFIDC Training Centre, CTG	3,005,623	6,503,465
Dantmara Rubber Garden	34,052	80,647
Tarakho Rubber Garden	739,832	172,633
Rangamatia Rubber Garden	1,064,890	486,396
Ramu Rubber Garden	269,094	190,075
Dabua Rubber Garden	3,610,253	3,533,000
Holudia Rubber Garden	621,521	-
Kanchan Nagar Rubber Garden	1,540,427	74,379
Raozan Rubber Garden	1,843,843	1,445,745
Raozan- Rangunia Rubber Garden	1,345,057	957,242
G.M Office, Modhupur	657,318	67,418
Pirgacha Rubber Garden	3,730,162	1,819,944
Chandpur Rubber Garden	7,971,374	3,965,431
Santoshpur Rubber Garden	1,524,682	407,679
Kamlapur Rubber Garden	531,479	104,091
Karnojhora Rubber Garden	658,023	152,458
G.M Office, Sreemangal	312,825	23,149
Satgaon Rubber Garden	2,969,174	2,542,561
Rupaichora Rubber Garden	1,206,677	1,161,372
Shahjibazar Rubber Garden	1,052,493	1,412,784
Bhatera Rubber Garden	2,596,241	356,777
Eastern Wood Works, Tejgaon	2,279,133	2,213,573
Chittagong Board Mills	2,885,157	6,285,617
FIDCO Furniture Complex	7,961,109	7,956,109
Cabinet Manufacturing Plant, Dhaka	5,133,458	4,200,872
Cabinet Manufacturing Plant, Chittagong	6,045,789	11,512,892
BFIDC, INDUSTRIAL ESTATE	25,414,470	7,387,353
Lumber Processing Complex (LPC)	344,971	344,971
Procurement & Sales Organization (P.S.O)	6,761,631	9,694,958
Sangu Matamahury Timber Extraction unit (SMP)	1,094,513	3,514,358
Karnafully Timber Extraction unit (TEX)	7,852,095	9,009,112
Wood Treatment Plant (WTP)	47,978,344	47,975,648
Pressure Treatment plant (PTP)	2,805,759	8,320,515
	47,199,279	51,519,890
	251,250,968	232,923,440



	2025 Taka	2024 Taka
22. Reserve for Re-Plantation		
Dantmara Rubber Garden	247,637,468	244,812,888
Tarakho Rubber Garden	10,588,632	7,389,254
Rangamatia Rubber Garden	2,403,260	2,260,156
Ramu Rubber Garden	10,600,574	8,175,434
Dabua Rubber Garden	28,960,700	28,960,700
Kanchan Nagar Rubber Garden	1,467,838	881,271
Raozan Rubber Garden	6,170,940	6,170,940
Pirgacha Rubber Garden	35,210,913	24,610,002
Chandpur Rubber Garden	16,397,241	529,062
Santospur Rubber Garden	35,492,859	17,258,580
Satgaon Rubber Garden	27,573,909	25,056,860
Rupaichora Rubber Garden	41,386,491	36,135,255
Shahjibazar Rubber Garden	28,208,020	19,980,057
Bhatera Rubber Garden	32,132,440	32,132,440
Eastern Wood Works, Tejgaon	4,600	4,600
Sangu Matamahury Timber Extraction unit (SMP)	-	620,345
	524,230,884	454,977,844

23. Provision for Income Tax		
Opening Balance	111,999,242	68,352,344
Addition During the year		
Addition during the year	146,524,959	111,999,242
Last Year shortfall Provision	-	8,586,378
	146,524,959	120,585,621
	258,524,201	188,937,965
	111,999,242	76,938,723
Less: Adjustment during the year	146,524,959	111,999,242



	2025	2024
	Taka	Taka
24. Other Liabilities		
Provision for Gratuity	214,631,771	202,385,289
Short of Rubber Stock (Lootkirto)	-	825,857
Compensation of Rubber Tree	7,355,043	7,355,043
Accounts Payable	22,218	22,218
Fund Received Against Golden Handshake	8,878,048	8,878,048
Security Account	1,164,813	4,179,217
Life Cycle of Rubber Tree	3,871,577	6,296,717
Sales of Old Rubber Tree	11,347,418	11,347,418
Sundry Creditors	17,922,260	17,162,612
C and B Deptt. of Bangladesh	2,152,367	2,152,367
Option and RTD Fund	12,351,752	12,351,752
Compensation Account	30,810	38,268,032
Voluntary Retirement	39,517,872	1,280,650
Bank Overdraft (Pre-Liberation)	58,500	58,500
Advance Against Sales	113,006,536	186,522,882
Rehabilitation Grant	2,414,257	2,414,257
Due to Forest Department	3,973,165	3,973,165
Store Adjustment	7,218,800	7,218,800
Suppliers Balance Current A/C	2,691,959	2,691,959
Interest on BSRS Loan	68,213,064	68,213,064
Cash Credit with Agrani Bank	561,941	561,941
Interest on Cash Credit	995,977	995,977
Accrual and Provision	152,472	152,472
Polish Credit	14,260,000	14,260,000
Interest Payable of Polish	2,404,547	2,404,547
Stock Shortage	14,395,704	14,156,960
Sida Aid	29,507,760	29,507,760
3% Income Tax on auction Sales	669,022	669,022
Provision for Income Tax on Profit	-	8,581,971
Pay-off A/c (Received from Govt.-2003)	7,559,211	7,559,211
Other Liabilities	-	3,925,043
Self Group Insurance Scheme	14,943,541	13,858,841
Debt Service Liabilities	6,919,094	6,919,094
Development Charge	1,101,849	1,101,849
Current Account for Head Office Building	12,250,000	12,250,000
Security Deposit Control A/C	3,382,603	-
Capital Gain	620,345	-
Sales Suspension A/c	3,925,043	-
Advance Against Truck Hire Charge	863,980	-
	631,335,319	700,502,536



	2025	2024
	Taka	Taka
25. Sales Revenue		
Dantmara Rubber Garden	149,882,431	191,175,571
Tarakho Rubber Garden	69,983,255	90,575,887
Rangamatia Rubber Garden	37,098,935	49,092,659
Ramu Rubber Garden	29,738,161	41,773,014
Dabua Rubber Garden	62,433,233	86,512,240
Holudia Rubber Garden	72,001,355	99,415,203
Kanchan Nagar Rubber Garden	35,001,301	50,895,230
Raozan Rubber Garden	45,242,580	50,605,258
Raozan- Rangunia Rubber Garden	13,962,675	14,387,686
Pirgacha Rubber Garden	114,032,429	166,707,588
Chandpur Rubber Garden	108,648,735	122,793,295
Santoshpur Rubber Garden	32,637,397	26,607,609
Kamlapur Rubber Garden	66,598,450	61,567,544
Karnojhora Rubber Garden	31,887,225	30,495,756
Satgaon Rubber Garden	26,738,353	40,754,335
Rupaichora Rubber Garden	33,247,188	52,450,581
Shahjibazar Rubber Garden	63,905,358	93,099,394
Bhatera Rubber Garden	36,151,959	32,287,089
Sub Total	1,029,191,019	1,301,195,939
Eastern Wood Works, Tejgaon	152,911,626	193,669,616
FIDCO Furniture Complex	156,646,799	191,915,629
Cabinet Manufacturing Plant, Dhaka	206,928,726	170,170,432
Cabinet Manufacturing Plant, Chittagong	176,842,673	152,079,600
Lumber Processing Complex (LPC)	173,349,028	187,134,313
Sangu Matamahury Timber Extraction unit (SMP)	99,644,883	126,813,867
Wood Treatment Plant (WTP)	123,532,658	174,429,334
Pressure Treatment plant (PTP)	101,286,367	100,997,782
Sub Total	1,191,142,760	1,297,210,573
Total	2,220,333,780	2,598,406,512



	2025	2024
	Taka	Taka
26. Cost of Goods Sold		
Dantmara Rubber Garden	100,083,783	172,060,759
Tarakho Rubber Garden	35,041,586	70,092,412
Rangamatia Rubber Garden	19,160,870	41,421,160
Ramu Rubber Garden	16,801,027	24,526,845
Dabua Rubber Garden	24,433,080	43,740,077
Holudia Rubber Garden	26,987,326	59,181,462
Kanchan Nagar Rubber Garden	12,085,016	32,667,640
Raozan Rubber Garden	18,248,758	30,481,731
Raozan- Rangunia Rubber Garden	7,054,974	9,822,053
Pirgacha Rubber Garden	41,848,684	104,659,707
Chandpur Rubber Garden	63,210,851	93,900,445
Santoshpur Rubber Garden	26,982,191	27,884,470
Kamlapur Rubber Garden	27,975,568	37,308,799
Karnojhora Rubber Garden	17,896,298	23,439,056
Satgaon Rubber Garden	23,491,067	45,847,971
Rupaichora Rubber Garden	38,495,492	65,145,534
Shahjibazar Rubber Garden	87,762,549	124,599,566
Bhatera Rubber Garden	39,050,143	50,191,150
Sub Total	626,609,264	1,056,970,837
Eastern Wood Works, Tejgaon	129,154,593	123,223,338
FIDCO Furniture Complex	104,501,407	127,208,146
Cabinet Manufacturing Plant, Dhaka	124,134,027	89,822,832
Cabinet Manufacturing Plant, Chittagong	136,936,043	97,325,581
Lumber Processing Complex (LPC)	123,907,631	140,866,323
Sangu Matamahury Timber Extraction unit (SMP)	67,037,188	103,157,281
Wood Treatment Plant (WTP)	85,833,222	118,027,006
Pressure Treatment plant (PTP)	60,590,089	65,397,675
Sub Total	832,094,201	865,028,182
Total	1,458,703,465	1,921,999,020



	2025	2024
	Taka	Taka
27. Other Income		
Head office	288,212,906	253,078,227
G. M Modhupur	39,732,727	32,340,894
G.M Office, Sreemangal	21,128,811	24,251,687
G.M Office, CTG	32,140,764	21,805,135
BTC	7,548,524	4,945,339
Sub Total	388,763,732	336,421,282
Dantmara Rubber Garden	3,245,888	2,585,857
Tarakho Rubber Garden	2,058,644	1,123,697
Rangamatia Rubber Garden	356,636	547,321
Ramu Rubber Garden	442,199	305,990
Dabua Rubber Garden	155,097	470,264
Holudia Rubber Garden	457,426	749,542
Kanchan Nagar Rubber Garden	538,009	514,042
Raozan Rubber Garden	263,377	126,763
Raozan- Rangunia Rubber Garden	17,000	42,613
Pirgacha Rubber Garden	8,203,094	4,317,001
Chandpur Rubber Garden	1,051,586	317,342
Santoshpur Rubber Garden	15,014,593	5,117,374
Kamlapur Rubber Garden	211,541	847,927
Karnojhora Rubber Garden	135,834	100,907
Satgaon Rubber Garden	634,529	808,832
Rupaichora Rubber Garden	1,226,728	1,122,342
Shahjibazar Rubber Garden	1,477,750	769,060
Bhatera Rubber Garden	2,394,460	3,119,555
Sub Total	37,884,390	22,986,429
Eastern Wood Works, Tejgaon	33,446,757	23,752,912
FIDCO Furniture Complex	23,850,634	12,610,175
Cabinet Manufacturing Plant, Dhaka	54,289,720	31,379,529
Cabinet Manufacturing Plant, Chittagong	37,527,105	17,285,712
Lumber Processing Complex (LPC)	17,927,833	13,491,680
Sangu Matamahury Timber Extraction (SMP)	6,378,220	7,034,161
Wood Treatment Plant (WTP)	9,083,877	11,904,845
Pressure Treatment plant (PTP)	7,040,684	5,102,543
Sub Total	189,544,829	122,561,557
Total	616,192,951	481,969,268



	2025	2024
	Taka	Taka
28. Office and Administrative Expenses		
Head office	127,460,381	120,663,963
G. M Modhupur	16,835,390	15,524,703
G.M Office, Sreemangal	14,518,170	15,717,858
G.M Office, CTG	22,757,279	21,805,135
BTC	7,548,524	4,945,339
Sub Total	189,119,744	178,656,998
Dantmara Rubber Garden	37,993,870	33,233,638
Tarakho Rubber Garden	22,306,137	19,842,402
Rangamatia Rubber Garden	17,182,875	16,089,456
Ramu Rubber Garden	17,228,535	25,756,419
Dabua Rubber Garden	22,401,848	36,921,776
Holudia Rubber Garden	21,727,741	19,845,882
Kanchan Nagar Rubber Garden	16,113,466	14,844,671
Raozan Rubber Garden	17,049,253	21,540,474
Raozan- Rangunia Rubber Garden	11,293,382	6,793,764
Pirgacha Rubber Garden	37,987,853	39,140,964
Chandpur Rubber Garden	28,574,629	23,007,075
Santoshpur Rubber Garden	15,616,384	15,617,124
Kamlapur Rubber Garden	28,637,735	22,540,454
Karnojhora Rubber Garden	9,674,679	8,371,735
Satgaon Rubber Garden	16,266,848	16,276,668
Rupaichora Rubber Garden	31,725,165	31,596,843
Shahjibazar Rubber Garden	25,917,231	37,868,322
Bhatera Rubber Garden	21,861,965	17,069,510
Sub Total	399,559,597	406,357,177
Eastern Wood Works, Tejgaon	31,953,471	31,869,467
Chittagong Board Mills	5,000	3,196,154
FIDCO Furniture Complex	28,108,384	29,288,070
Cabinet Manufacturing Plant, Dhaka	34,861,529	35,260,946
Cabinet Manufacturing Plant, Chittagong	28,064,214	21,761,989
BFIDC, INDUSTRIAL ESTATE	5,000	5,000
Lumber Processing Complex (LPC)	26,539,312	25,997,070
Procurement & Sales Organization (P.S.O)	5,000	5,000
Sangu Matamahury Timber Extraction unit (SMP)	17,131,235	15,429,688
Karnafully Timber Extraction unit (TEX)	2,864,655	2,534,235
Wood Treatment Plant (WTP)	32,126,646	22,379,493
Pressure Treatment Plant (PTP)	20,686,431	19,424,113
Sub Total	222,350,876	207,151,225
Total	811,030,218	792,165,400

Detail of Office and Administrative Expenses are given below



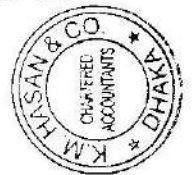
Office and Administrative Expenses	1	2	3	4	5	6	7	8	9
Unit Name	Advertisem nt Expense	Pay & Allowance (Ansar VDP)	Pay & Allowance (Officer)	Pay & Allowance (Staff)	Audit Fee	B.T.C Overhead	Bank Charge	Books & Library	C.P.F Contribution
Head Office	337,317	-	40,556,428	31,100,673	140,000	-	79,106	-	1,912,238
G.M Office	50,960	-	3,668,992	6,870,793	50,000	-	107,019	4,700	472,113
BTC	29,440	-	2,359,417	-	-	-	13,255	-	84,935
Danmara Rubber Garden	111,187	2,725,356	585,071	4,907,089	24,000	950,000	43,500	-	199,444
Tarakho Rubber Garden	59,772	2,310,382	494,824	4,101,537	60,000	-	17,458	4,405	127,331
Rangamatia Rubber Garden	79,991	2,253,362	1,240,260	3,116,671	24,000	257,307	10,990	3,940	168,327
Ramu Rubber Garden	60,895	2,901,526	465,134	3,602,266	50,000	209,275	34,683	-	138,316
Dabua Rubber Garden	50,132	2,834,642	1,240,120	3,499,021	40,000	-	17,366	-	68,616
Holuclia Rubber Garden	37,355	2,266,476	497,144	4,065,314	80,000	553,586	9,878	-	68,514
Kanchian Nagar Rubber Garden	46,595	2,321,470	575,154	3,410,681	24,000	241,568	7,255	-	149,970
Raozan Rubber Garden	52,325	2,285,896	899,873	2,707,307	24,000	312,126	12,485	-	115,900
Raozan- Ranguinia Rubber Garden	93,476	-	2,450,247	-	30,000	97,605	5,080	-	29,152
G.M. Office Modhupur	219,914	-	2,696,165	6,321,890	20,000	-	77,833	-	434,970
Pirgacha Rubber Garden	107,409	3,214,903	1,422,648	6,174,016	24,000	752,765	-	-	826,985
Chandpur Rubber Garden	54,465	3,658,350	500,846	4,015,778	-	759,059	-	-	174,437
Santoshpur Rubber Garden	56,430	2,327,901	1,357,038	3,950,921	-	235,384	-	-	77,048
Kamlapur Rubber Garden	50,750	2,647,760	1,413,932	3,081,363	-	459,485	-	-	757,302
Karnohora Rubber Garden	56,630	-	491,312	2,358,544	24,000	242,715	-	-	124,674
G.M Office Sreemangal	174,424	-	2,333,100	5,125,046	24,000	-	201,459	2,588	357,270
Satgaon Rubber Garden	33,110	3,057,392	481,152	3,960,254	-	192,592	42,722	-	80,000
Rupaichora Rubber Garden	46,855	2,575,582	485,364	4,349,286	24,000	235,246	4,696	8,351	2,291,689
Shahjibazar Rubber Garden	16,173	2,636,886	1,220,095	4,331,838	24,000	458,154	23,320	-	66,564
Bhatera Rubber Garden	19,250	2,861,504	1,209,517	4,225,832	24,000	262,139	12,733	-	1,427,690
Eastern Wood Works	469,297	-	11,224,773	-	60,000	-	168,171	-	398,529
Chittagong Board mills	-	-	-	-	5,000	-	-	-	-
FIDCO Furniture Complex	453,218	-	5,863,567	-	50,000	-	188,473	-	288,424
Cabinet Manufacturing Plant, Mirpur	680,907	-	10,218,678	-	200,000	-	285,724	-	402,574
Cabinet Manufacturing Plant, Chattogram	467,544	-	5,861,199	-	100,000	-	423,240	7,973	262,340
BFIDC Industrial Estate	232,246	-	5,657,980	1,201,051	5,000	-	146,915	-	197,143
IPC, Kapital	-	-	-	-	5,000	-	-	-	-
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	438,455	-	3,538,930	-	50,000	-	220,366	4,850	92,946
Karnafully Timber Extraction Unit	116,879	-	2,859,655	-	5,000	-	-	-	-
Wood Treating Plant	51,298	-	4,721,102	-	60,000	-	44,958	-	158,213
PTP	4,756,698	42,909,388	120,004,840	118,492,740	1,400,000	6,219,006	2,252,399	36,810	12,077,819
TOTAL									



Office and Administrative Expenses	10	11	12	13	14	15	16	17	18
Unit Name	Depreciation on Assets	Depreciation on Development	Donation	Earn Leave Encashment	Electric Bill - Rest House	Electricity Bill Payment	Entertainment Expense	Excise Duty	Festival Bonus
Head Office	3,960,972	-	195,000	971,423	-	1,458,480	869,635	1,428,500	4,916,600
G.M Office	1,906,425	-	-	145,593	420,200	-	244,895	-	952,510
BTC	540,024	15,865	-	350,460	-	148,234	44,860	-	185,710
Dantmara Rubber Garden	1,204,770	2,337,773	-	-	-	491,402	76,275	-	453,240
Tarakho Rubber Garden	917,317	1,491,354	-	(9,906)	-	100,534	65,293	-	334,720
Rangamatia Rubber Garden	1,240,863	785,801	-	-	-	249,880	39,054	-	371,500
Ramu Rubber Garden	1,117,612	1,459,662	-	116,995	-	367,461	98,669	-	316,660
Dabua Rubber Garden	745,489	1,744,256	-	-	-	222,946	52,330	-	340,640
Holludja Rubber Garden	1,379,024	1,496,605	-	-	-	202,478	20,335	-	183,673
Kanchan Nagar Rubber Garden	819,695	939,441	-	-	-	168,723	31,854	-	400,260
Raozan Rubber Garden	1,577,232	918,779	-	-	-	307,124	34,465	-	326,420
Raozan- Rangunia Rubber Garden	1,940,824	3,070,264	-	-	-	90,898	36,971	-	205,310
G.M. Office Modhupur	478,158	-	-	-	-	92,055	169,309	-	884,450
Pirpacha Rubber Garden	1,032,375	1,394,911	-	74,072	-	412,065	95,051	-	2,331,420
Chandpur Rubber Garden	919,377	639,873	-	-	-	340,952	69,439	-	414,360
Santoshpur Rubber Garden	550,270	829,078	-	-	-	196,468	13,987	-	526,870
Kamlapur Rubber Garden	690,101	243,253	-	-	-	132,694	51,199	-	2,174,950
Karnojhora Rubber Garden	658,672	-	-	-	-	98,039	55,085	-	244,670
G.M Office Sreemangal	722,678	-	-	-	-	198,732	250,721	-	727,380
Satgaon Rubber Garden	649,210	995,774	-	-	-	186,809	33,266	1,000	310,330
Rupaichora Rubber Garden	648,941	754,860	-	-	-	251,499	50,000	-	5,038,850
Shahibazar Rubber Garden	2,356,636	632,760	-	421,230	-	404,681	50,764	-	378,310
Bhatera Rubber Garden	468,045	1,354,295	-	559,094	-	296,657	58,754	-	493,650
Eastern Wood Works	383,006	-	-	-	-	-	273,618	-	1,004,620
Chittagong Board mills	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	1,099,875	-	-	83,924	-	-	251,833	-	597,470
Cabinet Manufacturing Plant, Mirpur	1,114,237	-	-	197,660	-	-	197,276	-	984,510
Cabinet manufacturing Plant, Chattogram	190,909	-	-	-	-	-	181,874	-	495,980
BF-IDC Industrial Estate	-	-	-	-	-	-	-	-	-
LPC, Kapital	764,160	-	-	149,624	-	-	262,379	-	565,228
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	-	-	-	-
Karnafully Timber Extraction Unit	500,996	-	-	-	-	175,563	140,750	-	228,590
Wood Treating Plant	7,113,131	-	-	-	-	-	154,205	-	268,154
PTP	-	-	-	-	-	-	123,136	-	442,920
TOTAL	37,691,024	21,094,603	195,000	3,060,169	420,200	6,594,374	4,097,282	1,429,500	27,099,955



Office and Administrative Expenses		19	20	21	22	23	24	25	26	27
Unit Name	G M Office Overhead Chittagong	Appointment / Recruitment Expenses	Business Development Expenses	Feasibility Study, Survey & DPP formulation exp	City Corporation Tax	Conference, Seminar, Workshop Expenses	Common Service	G M Office Overhead Sreemangal	G M Office Overhead, Modhupur	
Head Office	-	60,000	34,790	5,000,000	869,454	117,140	-	-	-	
G.M Office	-	-	-	-	-	-	-	-	-	
BTC	-	-	-	-	-	-	-	-	-	
Dantmara Rubber Garden	6,670,385	-	-	-	-	-	-	-	-	
Tarakho Rubber Garden	3,119,140	-	-	-	-	-	-	-	-	
Rangamatia Rubber Garden	1,602,603	-	-	-	-	-	-	-	-	
Ramu Rubber Garden	1,303,446	-	-	-	-	-	-	-	-	
Dabua Rubber Garden	2,868,648	-	-	-	-	-	-	-	-	
Holudia Rubber Garden	3,136,521	-	-	-	-	-	59,200	-	-	
Kanchan Nagar Rubber Garden	1,504,579	-	-	-	-	-	-	-	-	
Raozan- Rangunia Rubber Garden	1,944,039	-	-	-	-	-	-	-	-	
G.M. Office Modhupur	607,918	-	-	-	-	-	-	-	-	
Pirgacha Rubber Garden	-	-	-	-	-	-	-	-	-	
Chandpur Rubber Garden	-	-	-	-	-	-	-	-	5,443,816	
Santoshpur Rubber Garden	-	-	-	-	-	-	-	-	5,172,000	
Kamilapur Rubber Garden	-	-	-	-	-	-	-	-	1,553,000	
Karnojhora Rubber Garden	-	-	-	-	-	-	-	-	3,171,000	
G.M Office Sreemangal	-	-	-	-	-	-	-	-	1,518,574	
Satgaon Rubber Garden	-	-	-	-	-	-	-	-	-	
Rupaichora Rubber Garden	-	-	-	-	-	-	-	2,435,900	-	
Shahjibazar Rubber Garden	-	-	-	-	-	-	-	3,188,377	-	
Bhatera Rubber Garden	-	-	-	-	-	-	-	6,160,331	-	
Eastern Wood Works	-	-	-	-	-	-	-	2,733,564	-	
Chittagong Board mills	-	-	-	-	-	-	-	-	-	
FIDCO Furniture Complex	-	-	-	-	-	-	-	-	-	
Cabinet Manufacturing Plant, Mirpur	-	-	-	-	-	-	68,300	-	-	
Cabinet manufacturing Plant, Chittagong	-	-	-	-	-	-	-	-	-	
BFIDC Industrial Estate	-	-	-	-	-	-	68,300	-	-	
LPC, kaprai	-	-	-	-	-	-	-	-	-	
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-	
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	-	-	-	-	
Karnafuly Timber Extraction Unit	-	-	-	-	-	-	308,300	-	-	
Wood Treating Plant	-	-	-	-	-	-	-	-	-	
PTP	-	-	-	-	-	-	68,300	-	-	
TOTAL	22,757,279	60,000	34,790	5,000,000	869,454	117,140	572,401	14,518,172	16,858,390	



Office and Administrative Expenses	28	29	30	31	32	33	34	35	36
Unit Name	Gas Bill	General Expenses	Government Day	Gratuity Expense	Group Insurance Premium	Head Office Overhead	Holding Tax	Honourarium	Honourium Expenses (CPF)
Head Office	-	-	-	7,277,268	-	-	-	618,400	-
G.M Office	-	24,258	-	1,850,000	34,500	-	-	137,950	-
BTC	-	8,700	-	1,804,740	-	-	-	-	-
Dantmara Rubber Garden	-	-	-	523,420	302,300	9,119,009	-	7,307	-
Tarakho Rubber Garden	-	-	-	484,980	16,500	4,267,802	-	5,072	-
Rangamatia Rubber Garden	-	29,347	-	488,420	56,100	2,249,243	-	10,870	-
Ramu Rubber Garden	-	269,328	-	375,380	45,000	1,809,302	-	-	-
Dabua Rubber Garden	-	259,812	-	334,340	72,300	3,835,906	-	-	-
Holudia Rubber Garden	-	38,219	-	297,540	10,500	4,505,716	-	-	-
Kanchan Nagar Rubber Garden	-	690	-	618,600	37,800	2,152,576	-	-	-
Raozan Rubber Garden	-	-	-	317,980	21,000	2,741,069	-	-	-
Raozan- Rangunia Rubber Garden	-	-	-	93,300	13,200	849,504	-	10,400	-
G.M. Office Modhupur	-	39,783	-	2,499,940	31,500	-	-	67,000	-
Pirgacha Rubber Garden	-	59,713	-	3,293,720	78,000	7,094,016	-	36,639	-
Chandpur Rubber Garden	-	39,000	-	628,740	21,000	6,643,297	-	8,130	-
Santoshpur Rubber Garden	-	38,671	-	256,800	76,500	1,985,695	-	-	-
Kamlapur Rubber Garden	-	-	-	2,976,450	69,000	4,064,682	-	15,400	-
Karnojhora Rubber Garden	-	61,771	-	396,460	10,500	1,940,053	-	10,000	-
G.M Office Sreemangal	14,041	46,085	-	1,001,280	27,000	-	-	-	-
Satgaon Rubber Garden	-	12,606	2,085	-	-	1,626,790	-	-	-
Rupajhora Rubber Garden	-	60,000	-	5,300,000	230,100	2,022,795	-	30,000	-
Shahjibazar Rubber Garden	-	-	-	-	417,000	3,833,314	-	-	-
Bhatera Rubber Garden	-	-	-	-	155,400	2,199,524	-	-	-
Eastern Wood Works	-	-	-	2,000,000	-	9,507,031	-	231,000	-
Chittagong Board mills	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	-	47,195	-	998,960	18,000	9,801,231	-	147,200	-
Cabinet Manufacturing Plant, Mirpur	-	29,434	-	1,500,000	60,000	13,007,953	-	254,660	-
Cabinet manufacturing Plant, Chattogram	-	-	-	714,040	64,500	11,042,639	-	192,370	-
BFFDC Industrial Estate	-	-	-	-	-	-	-	-	-
LPC, kaptai	-	124,037	-	1,956,966	18,000	10,827,661	13,500	159,200	-
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	97,112	-	326,500	-	6,841,376	-	197,240	-
Karnafully Timber Extraction Unit	-	49,190	-	699,260	13,500	7,774,592	-	58,490	1,500
Wood Treating Plant	-	-	-	962,180	-	6,678,092	-	102,426	-
PTP	-	-	-	-	-	-	-	-	-
TOTAL	14,041	1,334,951	2,085	39,977,264	1,899,200	138,420,869	13,500	2,299,754	1,500



Office and Administrative Expenses	37	38	39	40	41	42	43	44	45
Unit Name	Innovation	Insurance of Vehicle	Internet Bill	Loading Unloading	Land development Tax	Lease Money	Legal Expense	License Fee	Liveries & Uniform
Head Office	36,000	31,294	-	-	34,722	-	330,095	-	278,752
G.M Office	-	-	-	-	3,133	-	16,386	-	-
BTC	-	-	-	-	-	-	-	-	3,900
Dantmara Rubber Garden	-	-	-	-	-	826,802	673,980	-	-
Tarakho Rubber Garden	-	-	24,190	-	-	826,802	46,060	-	-
Rangamatia Rubber Garden	-	-	-	-	100,808	826,802	49,595	-	10,550
Ramu Rubber Garden	-	-	-	-	-	826,802	182	-	-
Dabua Rubber Garden	-	-	-	-	100,000	826,802	82,376	-	-
Holudia Rubber Garden	-	-	-	-	-	826,802	59,603	-	-
Kanchan Nagar Rubber Garden	-	-	-	-	-	826,802	6,610	-	-
Raozan Rubber Garden	-	-	-	-	-	826,802	12,500	-	-
Raozan- Rangunia Rubber Garden	-	-	-	-	-	826,802	7,849	-	-
G.M. Office Modhupur	-	-	-	-	-	1,015	-	-	63,000
Pirgacha Rubber Garden	-	-	-	-	-	1,528,858	328,441	-	11,250
Chendpur Rubber Garden	-	-	-	-	5,912	1,213,436	191,240	-	-
Santoshpur Rubber Garden	-	-	-	-	-	538,910	120,740	-	68,368
Kamlapur Rubber Garden	-	-	-	-	-	534,338	145,820	-	-
Karnojhora Rubber Garden	-	-	-	-	-	317,454	-	-	-
G.M. Office Sreemangal	-	-	-	-	6,001	-	33,918	-	44,060
Satgaon Rubber Garden	-	-	-	-	-	730,222	78,200	-	-
Rupaichora Rubber Garden	-	-	-	-	60,000	726,152	141,223	-	-
Shahjibazar Rubber Garden	-	-	-	-	778,325	-	64,762	-	17,788
Bhatera Rubber Garden	1,750	23,319	-	-	-	1,072,510	164,154	-	33,568
Eastern Wood Works	-	-	-	-	-	-	45,000	-	1,238
Chittagong Board mills	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	-	-	-	-	-	-	-	-	-
Cabinet Manufacturing Plant, Mirpur	-	-	-	-	-	-	141,650	-	31,270
Cabinet manufacturing Plant, Chattogram	-	-	-	-	-	-	174,735	-	50,700
BFDC Industrial Estate	-	-	-	-	-	-	90,075	-	10,500
IPC, Kaptai	-	-	-	-	-	-	-	8,556	-
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	-	37,738	-	-
Karnafuly Timber Extraction Unit	-	-	-	-	-	-	-	-	-
Wood Treating Plant	-	-	-	-	-	-	93,104	-	15,850
PTP	-	-	-	86,885	-	-	-	-	27,050
TOTAL	37,750	54,613	24,190	86,885	1,088,901	14,104,113	3,197,774	8,556	687,544



Office and Administrative Expenses	46	47	48	49	50	51	52	53	54
Unit Name	Maintenance of Building	Maintenance of Electricity	Maintenance of Office	Maintenance of Office equipment	Maintenance of Repairs Free	Maintenance of Residence	Maintenance of Rest House	Maintenance of Road, Bridge, culvert	Maintenance of Vehicle
Head Office	47,338	-	-	76,917	-	-	-	-	437,344
G.M Office	492,278	-	-	29,860	-	-	128,745	-	749,714
BTC	993,545	26,448	-	21,700	-	-	18,620	-	6,255
Dantmara Rubber Garden	948,991	40,639	-	8,826	-	-	20,280	151,420	199,233
Tarakho Rubber Garden	184,426	18,640	-	52,368	-	-	27,302	88,000	286,288
Rangamatia Rubber Garden	253,494	4,960	-	19,597	-	-	62,000	39,950	118,664
Ramu Rubber Garden	289,651	-	-	45,265	-	-	-	164,000	151,353
Dabua Rubber Garden	-	-	210,539	10,410	-	-	-	77,140	166,149
Holudia Rubber Garden	140,624	14,096	-	-	-	-	-	118,906	214,989
Kanchan Nagar Rubber Garden	225,254	10,060	-	31,345	-	-	38,912	55,330	109,685
Raozan Rubber Garden	152,240	-	-	31,980	-	-	42,469	69,300	262,572
Raozan- Ranguia Rubber Garden	-	-	-	12,419	-	47,160	-	-	148,470
G.M. Office Modhupur	137,441	43,077	-	85,756	-	-	113,916	-	70,787
Pirgacha Rubber Garden	198,926	-	-	89,832	-	-	-	161,793	98,910
Chandipur Rubber Garden	305,911	-	-	99,295	-	-	17,795	99,000	111,260
Santoshpur Rubber Garden	159,770	17,815	-	47,560	-	-	-	35,200	13,790
Kamlapur Rubber Garden	130,778	-	-	22,355	-	-	-	98,100	135,980
Karnajhora Rubber Garden	128,046	39,061	-	1,230	-	-	-	62,430	17,338
G.M Office Sreemangal	-	-	-	53,440	-	-	146,471	30,000	470,718
Satgaon Rubber Garden	-	24,695	-	8,155	-	-	5,048	34,500	177,118
Rupaichora Rubber Garden	-	-	-	56,992	-	-	60,000	-	198,820
Shahjibazar Rubber Garden	-	-	-	133,832	-	-	24,890	144,410	99,662
Bhatera Rubber Garden	-	70,285	-	4,062	-	-	15,222	221,750	-
Eastern Wood Works	63,300	-	-	109,383	-	-	-	-	299,657
Chittagong Board mills	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	-	1,316	-	-	-	-	240,000	-	160,372
Cabinet Manufacturing Plant, Mirpur	184,604	64,057	-	31,959	-	-	240,000	-	41,317
Cabinet manufacturing Plant, Chattogram	-	-	-	50,140	-	-	-	-	193,165
BFDC Industrial Estate	-	-	498,208	-	-	-	-	-	-
LPC, kaptai	-	-	-	-	-	-	-	-	99,152
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	-	-	-	-
Karnafully Timber Extraction Unit	-	-	-	165,830	-	-	-	-	217,906
Wood Treating Plant	115,097	-	-	53,313	-	-	80,000	-	95,895
PTP	46,260	-	-	12,629	39,035	-	11,970	-	152,578
TOTAL	5,197,974	375,149	708,747	1,366,450	39,035	47,160	1,293,640	1,651,229	5,505,141



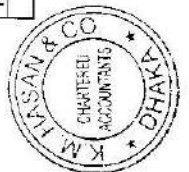
Office and Administrative Expenses	55	56	57	58	59	60	61	62	63	64
Unit Name	Maintenance of Water Supply	Medical Expenses	Milad & Picnic & Entertainment	Misc. Expenses	Mobile Bill Exp.	New Year Allowance	Newspaper & Magazine	Other Factory Expense	Overtime Pay Commission	Paper & Periodicals
Head Office	-	55,871	-	4,810	-	499,446	102,058	-	1,423,872	-
G.M Office	-	-	-	-	-	90,728	-	-	20,601	7,129
BTC	-	-	-	-	-	17,418	-	-	-	-
Dantimara Rubber Garden	17,700	-	61,382	-	-	43,334	-	-	15,507	-
Tarakho Rubber Garden	84,117	-	481,786	-	-	30,578	1,042	-	26,374	-
Rangamafia Rubber Garden	8,313	-	247,011	-	7,750	34,458	-	200,000	12,998	-
Ramu Rubber Garden	-	-	195,205	-	-	27,964	-	-	60,750	-
Dabua Rubber Garden	-	-	98,400	-	-	34,386	5,889	-	-	-
Holudia Rubber Garden	-	-	-	-	-	23,770	5,116	-	-	-
Kanchan Nagar Rubber Garden	11,186	-	175,479	-	-	39,908	4,178	-	55,928	-
Raozan Rubber Garden	56,441	-	174,550	-	-	27,842	3,945	-	-	-
Raozan- Rangunia Rubber Garden	-	-	-	-	-	19,610	3,770	-	-	-
G.M. Office Modhupur	65,940	-	288,488	-	-	90,064	4,364	67,070	99,940	-
Pirgacha Rubber Garden	76,365	10,490	188,336	-	-	178,496	-	-	55,854	-
Chandpur Rubber Garden	86,422	2,006	226,573	-	-	41,436	4,188	1,160	143,740	-
Santoshpur Rubber Garden	15,940	-	166,450	-	-	51,942	-	-	-	-
Kamlapur Rubber Garden	47,852	-	161,200	-	-	158,940	-	-	87,857	-
Karnajhora Rubber Garden	9,220	-	139,335	-	-	24,400	-	-	-	-
G.M Office Sreemangal	-	-	-	3,315	-	62,352	9,096	-	46,778	-
Satgaon Rubber Garden	90,185	1,590	-	-	-	32,672	-	-	-	-
Rupaichora Rubber Garden	40,000	10,000	-	-	-	466,380	37,325	-	129,039	-
Shahjibazar Rubber Garden	-	1,215	-	-	-	34,694	4,518	-	96,786	-
Bhatera Rubber Garden	-	-	-	3,669	-	46,550	-	-	65,008	-
Eastern Wood Works	-	-	-	157,261	-	102,782	7,128	-	219,866	-
Chittagong Board mills	-	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	-	-	-	-	-	57,698	5,360	-	-	-
Cabinet Manufacturing Plant, Mirpur	-	19,600	-	-	-	73,024	13,548	-	472,182	-
Cabinet manufacturing Plant, Chattogram	-	12,102	-	107,186	-	49,598	-	-	85,254	-
BFIDC Industrial Estate	-	-	-	-	-	-	-	-	-	-
LPC, kaptai	-	24,041	-	-	-	-	12,377	-	111,683	-
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	19,038	4,423	-	-	-
Karnafully Timber Extraction Unit	-	-	-	-	-	26,820	5,310	-	-	-
Wood Treating Plant	-	-	107,901	61,653	-	37,092	6,486	-	57,429	-
PTP	-	-	-	337,894	7,750	2,443,420	240,121	268,230	3,287,446	7,129
TOTAL	609,681	136,315	2,712,096	337,894	7,750	2,443,420	240,121	268,230	3,287,446	7,129



Office and Administrative Expenses	65	66	67	68	69	70	71	72	73
Unit Name	POL Generator	POL Vehicle	Postage & Mobile Exp	Postage & Stamp	Postage & Telephone	Primary Treatment Expenses	Printing & Stationary	Production Bonus	Recreation Allowance
Head Office	-	2,096,719	-	-	376,590	-	1,661,399	-	388,850
G.M Office	-	393,669	-	-	24,985	-	37,048	790,000	100,000
BTC	-	-	17,165	-	-	-	82,087	-	-
Dantnara Rubber Garden	-	369,405	23,100	-	-	-	131,295	500,000	46,500
Tarakho Rubber Garden	-	267,364	-	-	-	-	79,405	385,000	-
Rangamatia Rubber Garden	-	122,245	-	32,300	-	-	64,660	-	12,470
Ramu Rubber Garden	-	226,237	-	12,093	-	-	66,129	-	25,330
Dabua Rubber Garden	-	-	-	23,995	-	-	41,964	614,294	12,470
Holudia Rubber Garden	15,392	259,104	-	33,736	-	-	76,269	400,000	57,540
Kanchan Nagar Rubber Garden	-	278,407	32,716	-	-	-	38,398	-	20,520
Raozan Rubber Garden	-	322,768	-	4,120	-	-	36,956	-	12,470
Raozan- Ranguia Rubber Garden	-	287,007	-	-	16,825	-	24,909	-	-
G.M. Office Modhupur	88,964	373,075	-	-	38,145	-	98,671	-	32,960
Pirgacha Rubber Garden	-	297,740	-	-	49,753	-	136,060	-	24,250
Chandpur Rubber Garden	-	299,313	-	-	13,489	-	47,251	1,200,000	22,730
Santoshpur Rubber Garden	-	49,316	-	-	24,470	-	19,784	-	22,730
Kamlapur Rubber Garden	-	292,056	-	-	19,340	-	62,142	4,525,665	10,260
Kamajhora Rubber Garden	-	45,050	-	-	21,627	-	39,446	300,000	33,230
G.M Office Sreemangal	52,747	207,426	-	18,000	-	-	98,952	-	10,700
Satgaon Rubber Garden	-	277,250	-	13,400	-	-	62,472	-	26,250
Rupaichora Rubber Garden	-	327,896	-	-	-	-	96,697	-	50,000
Shahjibazar Rubber Garden	-	296,341	-	27,863	-	-	800	-	23,630
Bhatera Rubber Garden	-	304,842	-	19,341	-	-	69,038	-	64,430
Eastern Wood Works	-	348,310	-	-	65,078	-	406,338	1,500,000	-
Chittagong Board mills	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	-	165,711	-	4,207	21,572	7,479	250,005	650,000	24,760
Cabinet Manufacturing Plant, Mirpur	-	238,180	-	15,870	38,867	-	349,069	1,000,000	25,480
Cabinet manufacturing Plant, Chattogram	-	220,900	-	1,590	61,767	-	237,449	1,260,000	-
BFIDC Industrial Estate	-	-	-	-	-	-	-	-	-
LPC, kaptai	-	259,737	-	52,872	-	-	185,383	500,000	-
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	156,110	-	17,958	31,697	-	87,357	462,790	10,260
Kamafully Timber Extraction Unit	-	-	-	-	-	-	-	-	-
Wood Treating Plant	-	97,864	-	-	23,619	-	99,191	600,000	-
PTP	-	177,647	-	26,391	-	-	139,626	-	-
TOTAL	157,103	9,057,689	72,981	303,736	827,824	7,479	4,826,250	14,687,749	1,057,320



Office and Administrative Expenses	74	75	76	77	78	79	80	81	82
Unit Name	Rent, Rates & Taxes	Repair and Maintenance of Air condition	Repair & Maintenance Boundary Wall	Repair & Maintenance of Computer	Repair & Maintenance of Generator	Repair & Maintenance of House Building	Repair and Maintenance of Dhaka Sales Centre	Repair and Maintenance of Lift	Repair and Maintenance of Misc.
Head Office	-	41,650	-	133,135	11,500	-	-	102,410	54,880
G.M Office	464,576	-	9,800	44,893	-	-	12,466	-	-
BTC	5,000	-	-	-	-	-	-	-	-
Dantmara Rubber Garden	36,531	-	-	-	-	-	-	-	-
Tarakho Rubber Garden	36,487	-	-	-	-	-	-	-	-
Rangamata Rubber Garden	68,997	-	-	-	-	-	-	-	-
Ramu Rubber Garden	54,503	-	-	-	-	-	-	-	-
Dabua Rubber Garden	46,462	-	-	-	-	-	-	-	-
Holudia Rubber Garden	26,748	-	-	-	-	-	-	-	-
Kanchan Nagar Rubber Garden	29,805	-	-	-	-	-	-	-	-
Raozan Rubber Garden	60,748	-	-	-	-	-	-	-	-
Raozan- Rangunia Rubber Garden	-	-	-	-	-	-	-	-	-
G.M. Office Modhupur	22,615	-	-	-	52,360	-	-	-	-
Pirgachia Rubber Garden	78,117	-	-	-	-	-	-	-	-
Chandpur Rubber Garden	11,175	-	-	-	-	-	-	-	-
Santoshpur Rubber Garden	-	-	-	-	-	-	-	-	-
Kamlapur Rubber Garden	12,233	-	-	-	-	-	-	-	-
Karnajhora Rubber Garden	-	-	-	-	-	-	-	-	-
G.M Office Sreemangal	7,527	-	-	-	126,026	292,668	-	-	-
Selgaon Rubber Garden	73,917	-	-	-	11,700	143,906	-	-	-
Rupalchora Rubber Garden	60,000	-	-	-	98,481	300,000	-	-	-
Shahjibazar Rubber Garden	62,906	-	-	-	-	502,802	-	-	-
Bhatera Rubber Garden	29,941	-	-	-	-	903,478	-	-	-
Eastern Wood Works	255,804	-	-	-	-	-	-	-	-
Chittagong Board mills	-	-	-	-	-	-	-	-	-
FIDCO Furniture Complex	4,472,758	-	-	-	-	-	-	-	-
Cabinet Manufacturing Plant, Mirpur	120,432	-	-	-	-	-	-	-	-
Cabinet manufacturing Plant, Chattogram	2,707,861	-	-	-	-	-	-	-	-
BFIDC Industrial Estate	-	-	-	-	-	-	-	-	-
LPC, kaptai	90,029	-	-	-	-	-	-	-	-
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
Sangu Matamahary Timber Extraction and Furniture Unit	1,977,502	-	-	-	-	-	-	-	-
Karnafully Timber Extraction Unit	-	-	-	-	-	-	-	-	-
Wood Treating Plant	14,719,504	-	-	-	-	-	-	-	-
PTP	-	-	-	-	-	-	-	-	-
TOTAL	25,532,178	41,650	9,800	178,028	300,067	2,142,854	12,466	102,410	54,880



Office and Administrative Expenses	Unit Name	83	84	85	86	87	88	89	90	91
		Repair and Maintenance of PABX	Research & Development	Relief Fund	BTC Overhead	Sales & Distribution	Sales Promotion	Sales Center expenses	Security Expense	Sommani Vata
	Head Office	33,500	58,900	-	-	-	-	-	-	-
	G.M Office	-	36,750	-	-	-	-	34,224	18,000	-
	BTC	-	-	-	-	-	-	-	-	-
	Dantimara Rubber Garden	-	-	-	-	2,292,009	-	-	42,260	-
	Tarakho Rubber Garden	-	-	-	-	816,006	-	-	9,006	-
	Rangemelia Rubber Garden	-	-	-	-	378,939	-	-	17,310	-
	Ramu Rubber Garden	-	-	-	-	-	-	-	17,130	-
	Dabua Rubber Garden	-	-	-	531,524	945,598	-	-	18,255	-
	Holudia Rubber Garden	-	-	-	-	-	-	-	50,010	-
	Kanchan Nagar Rubber Garden	-	-	-	-	309,028	-	-	6,770	-
	Raozan Rubber Garden	-	-	-	-	-	-	-	11,063	-
	Raozan- Rangunia Rubber Garden	-	-	-	-	-	-	-	2,206	-
	G. M. Office Modhupur	-	-	-	-	-	-	-	-	-
	Pirgacha Rubber Garden	-	-	12,928	-	-	-	-	-	-
	Chandpur Rubber Garden	-	-	-	-	-	-	-	98,006	-
	Santoshpur Rubber Garden	-	-	-	-	-	-	-	25,226	-
	Kamlapur Rubber Garden	-	-	-	-	-	-	-	28,695	-
	Karnajhora Rubber Garden	-	-	-	-	-	-	-	6,025	-
	G.M Office, Sreemangal	-	-	-	-	-	-	41,631	17,226	20,000
	Satgaon Rubber Garden	-	-	-	-	-	-	-	41,480	-
	Rupaichora Rubber Garden	-	-	-	-	-	-	-	194,229	-
	Shahjibazar Rubber Garden	-	-	-	-	-	-	-	8,785	-
	Bhalera Rubber Garden	-	-	-	-	-	-	-	17,840	-
	Eastern Wood Works	-	-	-	-	-	1,488,212	194,751	-	-
	Chitragong Board mills	-	-	-	-	-	-	-	-	-
	FIDCO Furniture Complex	-	-	-	-	-	923,889	194,751	-	-
	Cabinet Manufacturing Plant, Mirpur	-	-	-	-	-	1,379,453	194,751	-	-
	Cabinet manufacturing Plant, Chattogram	-	-	-	-	-	1,881,839	194,751	-	-
	BFIDC Industrial Estate	-	-	-	-	-	-	-	-	-
	LPC, Kapitai	-	-	-	-	-	633,425	-	20,098	-
	Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-
	Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	589,690	16,544	15,625	-
	Karnafully Timber Extraction Unit	-	-	-	-	-	-	-	-	-
	Wood Treating Plant	-	-	-	-	-	742,870	-	2,200	-
	PTP	-	-	-	-	-	-	-	94,391	-
	TOTAL	33,500	95,650	12,928	531,524	4,741,580	7,639,378	871,404	761,836	20,000



Office and Administrative Expenses	92	93	94	95	96	97	98	99	100	101
Unit Name	Sranti Binodon Vata	Stationary	Suddachar	Survey Fee	T.A & Conveyance	T.A & Conveyance Officer	T.A & Conveyance Staff	T.T.U Overhead	Telephone Bill	Traning Expenses
Head Office	-	-	235,870	-	1,287,849	-	-	-	-	10,927,080
G.M Office	-	79,096	13,010	-	840,764	-	-	-	-	128,093
BTC	-	-	-	-	125,045	-	-	-	-	380,556
Dantmara Rubber Garden	-	-	-	-	-	74,206	220,092	500,796	-	91,066
Tarakho Rubber Garden	40,820	-	-	-	192,641	-	-	-	-	48,600
Rangamafia Rubber Garden	-	-	-	-	276,310	-	-	-	-	-
Ramu Rubber Garden	-	-	-	19,822	343,923	-	-	-	-	57,392
Dabua Rubber Garden	-	-	-	-	236,841	-	-	-	-	-
Holudia Rubber Garden	-	-	-	-	344,113	-	-	-	-	-
Kanchan Nagar Rubber Garden	-	-	-	-	-	193,486	105,549	-	-	-
Raozan Rubber Garden	-	-	-	-	290,367	-	-	-	-	32,200
Raozan- Rangunia Rubber Garden	-	-	-	-	203,276	-	-	-	-	48,600
G.M. Office Modhupur	-	-	-	-	-	-	-	-	-	-
Pirgachia Rubber Garden	-	-	63,309	-	-	323,559	208,916	-	-	48,980
Chandpur Rubber Garden	-	-	11,650	-	-	75,150	286,734	-	-	49,732
Santoshpur Rubber Garden	-	-	-	-	-	84,238	226,470	-	-	10,000
Kamlapur Rubber Garden	-	-	-	-	-	129,480	60,423	-	-	12,940
Karnajhora Rubber Garden	-	-	-	-	-	57,491	113,782	-	-	15,200
G.M Office Sreemangal	-	-	34,592	-	-	113,914	91,199	-	-	-
Satgaon Rubber Garden	-	-	-	-	-	233,814	224,400	-	21,830	20,698
Rupalchora Rubber Garden	-	-	-	-	-	72,843	108,408	-	-	-
Shahjibazar Rubber Garden	-	-	36,635	-	-	249,752	-	-	-	136,533
Bhatera Rubber Garden	-	-	-	-	-	224,386	-	-	-	16,200
Eastern Wood Works	25,480	-	-	9,500	-	166,745	-	-	-	32,400
Chittagong Board mills	-	-	-	22,000	499,899	-	-	-	-	29,680
FIDCO Furniture Complex	-	-	18,745	-	-	-	-	-	-	-
Cabinet Manufacturing Plant, Mirpur	-	-	-	-	395,107	-	-	-	-	-
Cabinet manufacturing Plant, Chattogram	29,390	-	-	-	466,833	-	-	-	-	-
BFIDC Industrial Estate	-	-	-	-	338,567	-	-	-	-	16,200
IPC, kaptai	10,260	-	-	-	1,005,288	-	-	-	-	17,600
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	-	-
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	-	-	-	-	-
Karnafully Timber Extraction Unit	-	-	-	-	510,977	-	-	-	-	-
Wood Treating Plant	13,780	-	-	-	298,490	-	-	-	-	-
PTP	44,950	-	-	-	332,131	-	-	-	-	-
TOTAL	164,680	79,096	413,811	51,322	7,928,421	1,999,064	1,645,973	500,796	21,830	12,120,750



Office and Administrative Expenses	102	103	104	105	106	107	108	109	Total
Unit Name	Transport Carrying Expenses	Tree Plantation	Union Parishad Tax	Vehicle Fitness and Insurance	Wages Allowance	Washing charge	Water Bill	Welfare fund	
Head Office	2,279,703	416,317	-	-	551,569	8,960	461,937	1,069,620	127,460,381
G.M Office	-	4,750	-	-	856,060	-	42,647	346,966	22,757,279
BTC	-	5,395	-	-	198,369	-	-	-	7,548,524
Danimara Rubber Garden	-	7,380	-	-	-	-	-	-	37,993,870
Tarakho Rubber Garden	-	-	-	-	-	-	-	-	22,306,137
Rangamalia Rubber Garden	-	4,270	-	-	-	-	-	-	17,182,875
Ramu Rubber Garden	-	-	-	-	-	-	-	-	17,228,535
Dabua Rubber Garden	-	-	-	-	-	-	-	170,990	22,401,898
Holudia Rubber Garden	-	-	50,000	-	-	-	-	162,045	21,727,741
Kanchan Nagar Rubber Garden	-	-	25,000	-	-	-	-	-	16,113,466
Raozan Rubber Garden	-	3,500	-	-	-	-	-	-	17,049,253
Raozan-Rangunia Rubber Garden	-	9,450	-	-	-	-	-	59,480	11,293,382
G.M. Office Modhupur	-	12,010	-	-	371,310	-	-	-	16,835,390
Pirgacha Rubber Garden	-	-	-	-	-	-	-	-	37,987,853
Chandpur Rubber Garden	-	14,610	-	-	-	-	-	-	28,574,629
Santoshpur Rubber Garden	-	-	-	-	-	-	-	-	15,616,384
Kamlapur Rubber Garden	-	-	-	-	-	-	-	-	28,637,735
Karnajhora Rubber Garden	-	-	-	-	-	-	-	-	9,674,679
G.M Office Sreemangal	-	22,862	-	137,534	-	-	-	-	148,219
Satgaon Rubber Garden	-	12,180	-	-	669,365	-	-	-	14,518,170
Rupaichora Rubber Garden	-	18,569	-	-	-	-	-	-	139,665
Shahjibazar Rubber Garden	-	-	5,175	-	-	-	-	-	16,266,848
Bhatera Rubber Garden	-	15,915	-	-	-	-	-	-	249,353
Eastern Wood Works	-	-	-	-	-	-	-	-	31,725,165
Chittagong Board mills	-	-	-	-	-	-	-	-	300,000
FIDCO Furniture Complex	-	-	-	-	-	-	-	-	145,000
Cabinet Manufacturing Plant, Mirpur	-	142,000	-	-	-	-	-	-	21,861,965
Cabinet manufacturing Plant, Chattogram	-	-	-	-	-	-	-	-	392,260
BFDC Industrial Estate	-	-	-	-	-	-	-	-	5,000
LPC, kaptai	-	91,781	-	-	-	-	-	-	384,564
Procurement & Sales Organizations (P.S.O)	-	-	-	-	-	-	-	-	28,108,384
Sangu Matamahury Timber Extraction and Furniture Unit	-	-	-	-	-	-	91,152	420,142	691,855
Karnafully Timber Extraction Unit	-	2,338	-	-	-	-	-	-	262,972
Wood Treating Plant	-	-	-	-	-	-	-	-	28,064,214
PTP	-	-	-	-	-	-	-	-	5,000
TOTAL	2,279,703	783,327	80,175	137,534	2,646,673	8,960	595,736	5,384,573	811,030,218



	2025	2024
	Taka	Taka
29. Selling and Distribution Expenses		
Pirgacha Rubber Garden	849,777	822,607
Chandpur Rubber Garden	856,164	618,778
Santoshpur Rubber Garden	208,122	146,410
Kamlapur Rubber Garden	373,595	409,728
Karnojhora Rubber Garden	271,422	245,051
Satgaon Rubber Garden	131,060	199,468
Rupaichora Rubber Garden	285,800	362,269
Shahjibazar Rubber Garden	300,439	246,790
Bhatera Rubber Garden	265,304	248,924
	3,541,683	3,300,025
30. Workers' Profit Participation Fund (5%)		
Head office	6,211,410	-
G.M Office, Chittagong	362,574	-
G.M. Office Modhupur	883,855	-
G.M Office, Sreemangal	255,432	-
Sub-Total	7,713,271	-
Dantmara Rubber Garden	581,551	-
Tarakho Rubber Garden	567,777	84,037
Rangamatia Rubber Garden	42,960	-
Dabua Rubber Garden	608,705	-
Holudia Rubber Garden	1,459,920	-
Kanchan Nagar Rubber Garden	362,066	-
Raozan Rubber Garden	394,431	-
Pirgacha Rubber Garden	3,159,941	-
Chandpur Rubber Garden	1,094,018	-
Santoshpur Rubber Garden	186,644	-
Kamlapur Rubber Garden	528,949	-
Karnojhora Rubber Garden	277,811	-
Sub-Total	9,264,773	84,037
Eastern Wood Works, Tejgaon	975,662	2,968,082
FIDCO Furniture Complex	1,850,358	2,287,123
Cabinet Manufacturing Plant, Dhaka	3,949,849	3,641,247
Cabinet Manufacturing Plant, Chittagong	1,907,618	2,394,178
Lumber Processing Complex (LPC)	1,577,651	1,607,743
Sangu Matamahury Timber Extraction unit (SMP)	1,496,734	726,717
Wood Treatment Plant (WTP)	566,327	2,187,032
Pressure Treatment Plant (PTP)	1,045,221	1,954,622
Sub-Total	13,369,420	17,766,744
TOTAL	30,347,464	17,850,781



31. NET PROFIT/ (LOSS) BEFORE TAX

	2025	2024
	Taka	Taka
Dantmara Rubber Garden	14,469,114	(11,532,969)
Tarakho Rubber Garden	14,126,398	1,680,733
Raozan- Rangunia Rubber Garden	(4,368,681)	(2,185,518)
Ramu Rubber Garden	(3,849,203)	(8,204,260)
Dabua Rubber Garden	15,144,697	6,320,651
Holudia Rubber Garden	22,283,794	21,137,401
Kanchan Nagar Rubber Garden	6,978,761	3,896,961
Raozan Rubber Garden	9,813,515	(1,290,184)
Rangamatia Rubber Garden	1,068,866	(7,870,636)
Pirgacha Rubber Garden	38,371,634	26,390,531
Chandpur Rubber Garden	15,953,554	5,575,372
Santoshpur Rubber Garden	4,643,727	(11,951,024)
Kamlapur Rubber Garden	9,279,865	2,156,490
Karnojhora Rubber Garden	3,897,921	(1,463,674)
Satgaon Rubber Garden	(12,516,093)	(20,760,940)
Rupaichora Rubber Garden	(36,032,541)	(43,416,244)
Shahjibazar Rubber Garden	(48,597,112)	(68,961,703)
Bhatera Rubber Garden	(22,630,993)	(32,102,940)
Sub Total	28,037,224	(142,581,953)
Eastern Wood Works, Tejgaon	24,274,657	59,361,641
FIDCO Furniture Complex	46,037,283	45,742,465
Cabinet Manufacturing Plant, Dhaka	98,273,040	72,824,936
Cabinet Manufacturing Plant, Chittagong	47,461,904	47,883,564
Lumber Processing Complex (LPC)	39,252,267	32,154,857
Sangu Matamahury Timber Extraction unit (SMP)	20,357,947	14,534,342
Wood Treatment Plant (WTP)	14,090,339	43,740,648
Pressure Treatment Plant (PTP)	26,005,310	19,323,915
Sub Total	315,752,747	335,566,367
Chittagong Board Mills	(5,000)	(3,196,154)
BFIDC, INDUSTRIAL ESTATE	(5,000)	(5,000)
Procurement & Sales Organization (P.S.O)	(5,000)	(5,000)
Karnafully Timber Extraction unit (TEX)	(2,864,655)	(2,534,235)
Sub Total	(2,879,655)	(5,740,389)
	340,910,316	187,244,025
BFIDC, Head Office	154,541,115	132,414,264
G.M Office, Chittagong	9,020,911	-
G.M Office, Modhupur	21,990,482	16,795,191
G.M Office, Sreemongal	6,355,208	8,533,829
	191,907,717	157,743,284
TOTAL PROFIT BEFORE TAX OF BFIDC	532,818,033	344,987,309

