

Private & Confidential

Auditors' Report Financial Statements

of

Panchagarh Sugar Mills Ltd.

Panchagarh.

For the year ended 30th June, 2021.

MASUD ALTAF & CO.

Chartered Accountants

16/3, Babor Road (G. Floor), Block-B
Shyamoli, Mohammadpur, Dhaka-1207.

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Independent Auditors' Report **of** **Panchagarh Sugar Mills Limited.**

We have audited the accompanying Financial Statements of "Panchagarh Sugar Mills Limited." which comprises the Statement of Financial Position as on 30th June, 2021 and the related Statement of Profit & Loss and Other Comprehensive Income, Changes in Equity and Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory schedule.

Management's responsibility for the Financial Statements

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

Auditors' responsibility

Our responsibility is to express an opinion on these Financial Statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing (BSA). Those standards require that we comply with relevant ethical requirements, plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement.

An audit involves performing procedure to obtain audit evidence about the amounts and disclosures in the Financial Statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the Financial Statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the Financial Statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management.

We observed that :

- 1) The government of peoples Republic of Bangladesh has decided to suspend the production of the mill due to recurring loss, high production cost, and net capital deficiency of the operation activity of Panchagarh Sugar Mills Limited for infinity period. As such, the preparation of the Financial Statements of the company for the year 30th June, 2021 under going concern basis may no longer appropriate. So, the Financial Statements for the year 30th June, 2021 should be prepared on breakup basis, if going concern assumption is not appropriate rather than preparation of these Financial Statements under going concern basis.
- 2) Advance against Salary (Audit Objection) amounting to Tk. 257,125.00 from 40 (Forty) nos. of Employees out of which Tk. 188,123.00 from 27 (Twenty seven) Nos. of Employees coming from last year without any adjustment. (See Management report note 4 or Accounts Schedule 12/2).



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the Financial Statements prepared in accordance with Bangladesh Accounting Standard (BAS) give a true and fair view of the state of affairs of the company as on 30th June, 2021 and of the results of its operation and comply with the Companies Act, 1994 and other applicable law and regulations.

We also report that:

- (a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- (b) In our opinion proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books.
- (c) The company's Statement of Financial Position, Profit & Loss and Other Comprehensive Income, Changes in Equity and Cash flows dealt with by the report are in agreement with the books of account and returns;
- (d) The expenditure incurred was for the purpose of the company's business.

Dated, Dhaka.
10th November, 2021.



(Handwritten Signature)
(MASUD ALTAF & CO.)
Chartered Accountant
2111100684AS988464

Panchagarh Sugar Mills Limited.

Panchagarh

Statement of Financial Position as on 30th June, 2021.

Particulars	Notes/ Sch	Mills	Farm	Amount (Tk.)	
				30.06.2021	30.06.2020
Property & Assets :					
A. Non-Current Assets :					
Property, Plant & Equipment	4.00	53,969,874	6	53,969,880	61,291,101
		53,969,874	6	53,969,880	61,291,101
B. Current Assets :					
Work in Process	A6	273,451,448	1,732,688	275,184,135	409,506,704
Stock of Finished Goods	A7	-	1,732,688	1,732,688	2,670,561
Stock of Stores & Spare	A8	33,785,631	-	33,785,631	226,255,963
Stock of Fertilizer, Insecticides	A8	30,120,662	-	30,120,662	28,313,002
Stock of Fertilizer & Pesticides(Cane Deptt.)	A8	6,722,373	-	6,722,373	7,788,668
Store in -Transit	A9	-	-	-	5,297,928
PSM Experimental Farm Current A/c		4,642,255	-	-	2,837,737
Inter Project Current Account (Assets)	A10	158,768,532	-	4,642,255	4,537,667
Sundry Debtors	A11	1,528,668	-	158,768,532	15,799,871
Loans, Advance, Deposits & Pre- payments	A12	29,561,173	-	1,528,668	1,664,702
Cash & Cash Equivalents	5.00	8,322,153	-	29,561,173	100,453,352
Total Assets (A+B)		327,421,322	1,732,694	329,154,016	470,797,805
Equity & Liabilities :					
C. Shareholders' Equity :					
Issued, Subscribed & Paid Up Capital	7.00	(5,307,923,448)	(2,909,562)	(5,310,833,009)	(4,762,413,669)
40% Equity Share of SMRFS	7.00	38,000,000	-	38,000,000	38,000,000
Reserve & Surplus	8.00	3,347,785	-	3,347,785	3,347,785
Retained Earnings		2,451,978	-	2,451,978	2,451,978
		(5,351,723,211)	(2,909,562)	(5,354,632,773)	(4,806,213,432)
D. Non-Current Liabilities :					
Govt. Fund & Loans	9.00	2,569,901,621	4,642,255	2,574,543,876	2,341,360,797
Agri. & Cash Credit Loans (Blocked)	10.00	282,301,752	-	282,301,752	241,355,125
Grants	11.00	213,296,848	-	213,296,848	192,476,023
PSM Experimental Farm		160,504	-	160,504	160,504
Un- Secured Loans	12.00	-	4,642,255	4,642,255	4,537,667
		2,074,142,517	-	2,074,142,517	1,902,831,479
E. Current Liabilities :					
H.O Current Account		3,065,443,149	-	3,065,443,149	2,891,850,675
Inter Project Current Account (Liabilities)	L1	2,681,425,166	-	2,681,425,166	2,432,721,182
Trade Creditors	L4	17,278,404	-	17,278,404	14,666,966
Liabilities for Provisional Expenses	L2	-	-	-	159,711
Liabilities for Other Finance	L3	17,484,587	-	17,484,587	64,408,247
Provision for Bad & Doubtful Debts		172,138,362	-	172,138,362	179,325,766
Workers Profit Participation Fund		424,463	-	424,463	424,463
Provision for Leave pay & Gratuity	17.00	313,206	-	313,206	313,206
		176,378,961	-	176,378,961	199,831,135
Total Equity & Liabilities (C+D+E)		327,421,322	1,732,694	329,154,016	470,797,805


Managing Director


Director


Director

Panchagarh Sugar Mills Limited

Panchagarh

Statement of Profit & Loss and Other Comprehensive Income for the year ended 30th June, 2021 .

	Notes	Mills	Farm	Amount (Tk.)	
				2020-2021	2019-2020
Revenue	13.00	211,321,500	2,672,498	213,993,998	347,219,116
Less: Cost of Goods Sold	14.00	322,016,187	2,793,013	324,809,200	455,846,809
Gross Profit		(110,694,687)	(120,515)	(110,815,202)	(108,627,692)
Less: Administrative & Selling Expenses	15.00	48,768,073	512,769	49,280,842	63,908,075
Net Operating Income		(159,462,760)	(633,284)	(160,096,043)	(172,535,768)
Plus: Non operating Income	Anx-A	3,624,208	-	3,624,208	1,695,565
		(155,838,552)	(633,284)	(156,471,835)	(170,840,203)
Less: Financial Expenses	16.00	367,877,570	-	367,877,570	299,467,425
Net Profit(Loss) Before Tax		(523,716,121)	(633,284)	(524,349,405)	(470,307,628)
Less: Turnover Tax	18.00	1,267,929	-	1,267,929	2,059,105
Net Profit / (Loss) after Tax		(524,984,050)	(633,284)	(525,617,334)	(472,366,733)
Net Operating Profit/Loss				(0.75)	(0.50)
Earning Per Share (EPS) Disclosure under IAS 33 " Earning Per Share"				(138.32)	(124.31)

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Managing Director

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Director

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Director

Dated, Dhaka.

10th November, 2021



[Signature]
(MASUD ALTAF & CO.)

Chartered Accountants
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Panchagarh Sugar Mills Limited
Panchagarh

Statement of Changes in Equity for the year ended 30th June, 2021.

Particulars	Share Capital		40% Equity Share of SMRFS		Reserve & Surplus		Retained Earnings		Total		Total
	Mills	Farm	Mills	Farm	Mills	Farm	Mills	Farm	Mills	Farm	
Opening Balances as on 01.07.2020	38,000,000	-	3,347,785	-	2,451,978	-	(4,803,937,154)	(2,909,562)	(4,760,137,391)	(2,909,562)	(4,763,046,952)
Net Profit/ (Loss) during the year	-	-	-	-	-	-	(524,984,050)	-	(524,984,050)	-	(524,984,050)
Year Adjustment (Wages Commission)	-	-	-	-	-	-	(22,802,007)	-	(22,802,007)	-	(22,802,007)
Year Adjustment (Gratuity)	-	-	-	-	-	-	-	-	-	-	-
Closing Balances as on 30.06.2021	38,000,000	-	3,347,785	-	2,451,978	-	(5,351,723,211)	(2,909,562)	(5,307,923,448)	(2,909,562)	(5,310,833,009)

For the year ended 30th June, 2020

Particulars	Share Capital		40% Equity Share of SMRFS		Reserve & Surplus		Retained Earnings		Total		Total
	Mills	Farm	Mills	Farm	Mills	Farm	Mills	Farm	Mills	Farm	
Opening Balances as on 01.07.2019	38,000,000	-	3,347,785	-	2,451,978	-	(4,308,486,558)	(2,276,278)	(4,264,686,795)	(2,276,278)	(4,266,963,073)
Net Profit/ (Loss) during the year	-	-	-	-	-	-	(472,653,143)	-	(472,653,143)	-	(472,653,143)
Year Adjustment (Wages Commission)	-	-	-	-	-	-	(22,797,453)	-	(22,797,453,00)	-	(22,797,453)
Year Adjustment (Gratuity)	-	-	-	-	-	-	-	-	-	-	-
Closing Balances as on 30.06.2020	38,000,000	-	3,347,785	-	2,451,978	-	(4,803,937,154)	(2,276,278)	(4,760,137,391)	(2,276,278)	(4,762,413,669)

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Managing Director

[Signature]

Director

[Signature]

Director



Dhaka,
November, 2021

Panchagarh Sugar Mills Limited
Panchagarh

Statement of Cash Flows for the year ended 30th June, 2021.

Particulars	Amount (Tk.)	
	2020-2021	2019-2020
A. Cash Flows from Operating Activities :	(537,098,077)	(482,556,744)
Net profit (loss) for the year	(525,617,334)	(472,366,733)
Prior Year Adjustment	(22,802,007)	(22,797,452)
Depreciation	11,321,264	12,607,441
Increase/Decrease in Current Assets & Liabilities :	302,349,943	288,690,787
Work in Process	937,873	552,743
Stock of Finished Goods	192,470,332	129,305,273
Stock of Stores & Spares	(1,807,660)	2,760,917
Stock of Fertilizer, Insecticides	1,066,295	(4,329,786)
Stock of Fertilizer & Pesticides(Cane Deptt.)	5,297,928	(3,238,795)
Store- in -Transit	2,837,737	14,898,602
PSM Experimental Farm Current A/c	(104,589)	844,914
Inter Project Current Account	(142,968,661)	2,589,458
Sundry Debtors	136,034	-
Loans, Advance, Deposit, & Pre-payments	70,892,179	(1,682,089)
H.O Current Account	248,703,984	155,215,890
Inter Project Current Account	2,611,438	10,125,320
Trade Creditors	(159,711)	157,446
Liabilities for Expenses	(46,923,659)	15,593,988
Liabilities for Other Finance	(7,187,404)	(11,890,398)
Cash Credit Account	-	-
Provision for Leave pay & Gratuity	(23,452,174)	(22,212,695)
Net Cash Generated from Operating Activities	(234,748,134)	(193,865,957)
B. Cash Flows from Investing Activities :		
Addition to Property, Plant and Equipment	(4,000,044)	(23,857,478)
Net Cash used in Investing Activities	(4,000,044)	(23,857,478)
C. Cash Flows from Financing Activities :		
Increase/Decrease in Govt. Fund & Loans	40,946,627	93,073,601
Increase/Decrease in Agri: & Cash Credit Loans (Blocked)	20,820,825	14,022,637
Increase/Decrease in Grants	-	-
Increase/Decrease in PSM Experimental Farm	104,589	(844,914)
Increase/Decrease in Un- Secured Loans	171,311,038	114,952,899
Net Cash Generated from Financing Activities	233,183,079	221,204,222
D. Net increase in Cash and Cash Equivalents (A+B+C)	(5,565,099)	3,480,787
E. Cash and Cash Equivalents at beginning of period	13,887,253	10,406,467
F. Cash and Cash Equivalents at end of period (D+E)	8,322,153	13,887,254


Managing Director


Director


Director

Panchagarh Sugar Mills Limited

Panchagarh.

Notes to the Financial Statements for the year ended 30th June, 2021.

Particulars	Mills	Farm	Amount (Tk.)	
			2020-2021	2019-2020

Background :

Legal form of the Corporation :

Panchagarh Sugar Mills Limited is situated in Panchagarh near the district head Quarter. The construction of this mill started on 1965 and completed on 1969 at a cost of Tk. 55.55 million trial production during 1969-1970. Plant and Machinery of the mill supplied by M/S Shah Works Poor, Hanzala, Holand. Total Land Area under this mills is 223.20 acres. Annual Production capacity is 10,160.00 MT. Since independence of Bangladesh, the Sugar mill has produced 8536 MT of Sugar per annum on average at an average Sugar recovery rate of 8.10% from Sugar Cane. Highest Sugar Production was 16,612.00 MT in 1994-1995. The Mill comprises one training complex, One High School, One Club, One Medical Centre and 125 Family Quarter & 135 Single Residential Facility. The mill has been incorporated in Bangladesh as a Public Limited Company, under the companies Act.1913 (Now Companies Act. 1994).

Nature of Business Activities :

The principal activities of the Company are Manufacturing and Sales of Sugar & Molasses from Sugar Cane Locally purchased and produced in Mills. Both Sugar and Molasses are sold in the local Market.

Significant Accounting Policies :

Convention :

The Financial Statements have been prepared in accordance with Bangladesh Accounting Standard (BAS) on going concern basis under historical cost convention on Generally Accepted Accounting principles (GAAP).

Fixed Assets :

Fixed Assets other than land are stated at cost less accumulated depreciation.

Depreciation :

Depreciation on Fixed Assets is reducing Basis at the following Rates :

Particulars	Rate of Depreciation
Building & other Construction	2.5% to 10%
Plant & Machinery	10% to 15%
Equipment & Loose Tools	5% to 15%
Furniture & Office Equipment	5% to 15%
Transport & Vehicles	20% to 25%
Sundry Assets	6% to 10%

Components of the Financial Statements :

According to the IAS-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components :

- i) Statement of Financial Position as on 30th June, 2021;
- ii) Statement of Profit & Loss and Other Comprehensive Income for the year ended 30th June, 2021;
- iii) Statement of Changes in Equity for the year ended 30th June, 2021;
- iv) Statement of Cash Flows for the year ended 30th June, 2021; and
- v) Notes to the Financial Statements for the year ended 30th June, 2021.

Reporting Year :

The financial year of the Company covers its year from 1st July, 2020 to 30th June, 2021.

Reporting Currency :

The financial statements are prepared and presented in Bangladesh Currency (Taka) which is Corporation's functional currency.



Stock:

Stock of Sugar and Molasses. The Stock of Sugar and Molasses have been valued at net realized value.

Provision to Employees :

Provision is made at 30% on the basic pay for the year of audit as per practice of BSFIC.

Property, Plant & Equipment : Tk. 53,969,880.00

Fixed Assets : Tk. 52,507,346.00

At Cost	247,429,911	345,066	247,774,977	243,774,934
Less: Accumulated Depreciation	194,922,570	345,060	195,267,631	183,972,512
Written Down Value	<u>52,507,340</u>	<u>6</u>	<u>52,507,346</u>	<u>59,802,422</u>

ITIS Pb-1 Assets : Tk. 59,098.00

At Cost	692,525	-	692,525	692,525
Less: Accumulated Depreciation	633,427	-	633,427	633,427
Written Down Value	<u>59,098</u>	<u>-</u>	<u>59,098</u>	<u>59,098</u>

ITIS Pb-2 Assets : Tk. 855,913.00

At Cost	3,856,664	-	3,856,664	3,856,664
Less: Accumulated Depreciation	3,000,752	-	3,000,752	3,000,752
Written Down Value	<u>855,913</u>	<u>-</u>	<u>855,913</u>	<u>855,913</u>

Seed Wait. & Res. Farm Scheme Assets : Tk. 370,855.00

At Cost	1,804,373	-	1,804,373	1,804,373
Less: Accumulated Depreciation	1,433,518	-	1,433,518	1,407,372
Written Down Value	<u>370,855</u>	<u>-</u>	<u>370,855</u>	<u>397,001</u>

Integrated Cane Dev. Programme : Tk. 176,668.00

At Cost	638,670	-	638,670	638,670
Less: Accumulated Depreciation	462,002	-	462,002	462,002
Written Down Value	<u>176,668</u>	<u>-</u>	<u>176,668</u>	<u>176,668</u>

Total Property, Plant & Equipment	<u>53,969,874</u>	<u>6</u>	<u>53,969,880</u>	<u>61,291,101</u>
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Cash & Cash Equivalent : Tk. 8,322,153.00

Cash in Hand	119,353	-	119,353	74,887
Cash at Bank	8,202,799	-	8,202,799	13,812,366
Total	<u>8,322,153</u>	<u>-</u>	<u>8,322,153</u>	<u>13,887,253</u>

Authorised Share Capital : Tk. 50,000,000.00

Authorised Capital 5,000,000 of ordinary shares of Tk. 10 each	<u>50,000,000</u>		<u>50,000,000</u>	-
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Issued, Subscribed & Paid-up Capital : Tk. 41,347,785.00

3,800,000 of ordinary shares of Tk. 10 each	38,000,000		38,000,000	38,000,000
40% Equity Share of SMRFS	3,347,785		3,347,785	3,347,785
Total	<u>41,347,785</u>		<u>41,347,785</u>	<u>41,347,785</u>

Reserve & Surplus : Tk. 2,451,978.00

Relief & Rehabilitation Grant	1,951,555		1,951,555	1,951,555
Capital Reserves	500,423		500,423	500,423
Total	<u>2,451,978</u>		<u>2,451,978</u>	<u>2,451,978</u>



Opening Stock of Finished Goods :

	201,057,000	-	201,057,000	333,462,500
	25,198,963	-	25,198,963	22,098,736
Total	355,801,818	2,793,013	358,594,830	682,102,771

Closing Stock of Finished Goods:

	3,450,510	-	3,450,510	201,057,000
	30,335,121	-	30,335,121	25,198,963
Total	322,016,187	2,793,013	324,809,200	455,846,809

Administrative & Selling Expenses : Tk. 49,280,842.00

Salaries & Wages (Admn.)	35,363,706	496,630	35,860,336	38,014,873
Repair & Maintenance	138,691	-	138,691	135,790
Insurance Premium	1,268,780	-	1,268,780	1,825,858
Labour Cost (Permanent)	-	6,954	6,954	117,690
Travel & Con	8,210	-	8,210	3,632
Miscellaneous Expenses	-	9,185	9,185	20,830
Depreciation	206,597	-	206,597	1,167,939
Rent/Office Overhead	6,808,770	-	6,808,770	11,441,705
Selling & Distribution	1,295,227	-	1,295,227	5,537,497
Other Admn. Overhead Expenses	3,678,092	-	3,678,092	5,642,261
Total	48,768,073	512,769	49,280,842	63,908,075

Financial Expenses : Tk. 367,877,570.00

Bank Interest, Charges & Others	367,877,570	-	367,877,570	299,467,425
Total	367,877,570	-	367,877,570	299,467,425

Provision for Leave Pay & Gratuity : Tk. 176,378,961.00

Opening Balance	199,831,135	-	199,831,135	222,043,830
Add: Addition during the year	23,503,195	-	23,503,195	20,631,052
Add: Prior Year Adjustment	-	-	-	-
Total	223,334,330	-	223,334,330	223,334,330
Less: Payment during the year	46,955,369	-	46,955,369	42,843,747
Closing Balance	176,378,961	-	176,378,961	180,490,583

Provision for Tax Cumulative : Tk. 16,764,188.00

BSTI Marking Fee	1,096,880	-	1,096,880	1,656,583
Turnover Tax (0.6% of Sales)	1,267,929	-	1,267,929	2,059,106
Other Taxes	14,399,379	-	14,399,379	4,820,405
Total	16,764,188	-	16,764,188	8,536,094



Case No	Name of Court	Petitioner	Defendant	Subject	Last Hearing Date
2014	Joint District Judge Court, Panchagarh	Mrs. Sahida Khatun.	Managing Director, PSML, no. 25	2.37 Acor under SA 461	18.10.2021
2013	"	Mr. Martuz Ali	Managing Director, PSML, no.11	0.17 Acor under SA 2277	6.10.2021
2019	"	Mr. Ajharul Gong	Managing Director, PSML, no.143	Record Owner Motiur Rahman	28.10.2021
2021	"	Managing Director, PSML	MD. Ajharul Haque & Others	Record Correction	27.10.21
2020/11	"	Managing Director, PSML	-	Assets Stole	-
2020/11	"	Managing Director, PSML	-	Assets Stole	-
2016	Senior Asstt. Judge Court, Panchagarh	Mrs. Fajilatunnahar	Managing Director, PSML, no.36	2.26 acor under SA 525	6.10.2021
2015	"	Mrs. Rahima Khatun	Managing Director, PSML, no.01	0.44 acor under SA 160 and RS 8.	5.10.2021
2013	"	Mr. Ruhul Amin Gong	Managing Director, PSML, no.01	Case 33/2006 Decree Cancele Req.	31.10.2021
2016	"	Mr. Ziaur Rahman Gong	Managing Director, PSML, no.81	Included in 81 Defendant	-
2014	"	Mr. Solainan Ali	Managing Director, PSML, no.40	Included in 40 Defendant	03.11.2021
2019/20	"	Bachiron Nesa	Managing Director, PSML, no.40	Complain on 1750, 1757 and 1747 dag	14.11.2021
2007	"	Md. Khalilur Rahman	Mokbul Hossen gong	Included in 4 Defendant	04.11.2021
2021	"	Managing Director, PSML	Mr. Martuz Ali gong	Record Correction	02-11-2021
2009-10	"	Managing Director, PSML	-	About 16 Percent Cemeteries	-
68/20	Additional District Judge Court	Mr. Rezaul Karim	Managing Director, PSML, no.40	SA dag 1745 & 1746 Complain Assets	05.09.2021
68/21	Tetulia Asst. Judge Court, Panchagarh	Md. Kamal Hossen	Managing Director, PSML, no.40	According to law 39, Ban Application	25.10.2021
Money execution 7/14	Fifth Joint District Judge Court, Dhaka	Managing Director, PSML	M/S Jaj Distilleries Ltd	71/94 Case	7-03-21
Rt Petition 6125/11	High Court, Dhaka	Mr. Golam Hafiz	Managing Director, PSML	Gratuity Withdrawal	-



Panchagarh Sugar Mills Limited

Panchagarh

Schedule of Fixed Assets for the year ended 30th June, 2021.

Sl. #	Head of Accounts	Accounts Code No	Opening balance as on 01.07.20	Addition during the year	Disposal during the year	Total Cost as on 30.06.2021	Accumulated Depreciation as on 30.06.2020	Depreciation during the year	Adjustment during the year	Accumulated Depreciation as on 30.06.2021	Written down Value 30.06.2021
A	Land & Land Dev: Expenses	23,000	4,185,091	-	-	4,185,091	3,133,827	-	-	3,133,827	1,051,263
B	Building & other Construction	24,000	33,409,880	-	-	33,409,880	25,404,493	597,279	-	26,001,771	7,408,109
C	Plant & Machinery	25,000	68,583,341	3,567,844	-	72,151,185	57,398,405	2,349,874	-	59,748,279	12,402,906
D	Equipment & Loose Tools	26,000	59,050,148	370,665	-	59,420,813	25,066,433	5,995,691	-	31,062,124	28,358,689
E	F/Fixture & Office Equipment	27,000	3,665,885	61,535	-	3,727,420	3,000,154	192,067	-	3,192,221	535,200
F	Transport & Vehicles	28,000	72,252,966	-	-	72,252,966	67,357,652	2,145,679	-	69,503,331	2,749,635
G	Sundry Assets	29,000	2,282,556	-	-	2,282,556	2,266,487	14,530	-	2,281,017	1,539
	Total=		243,429,867	4,000,044	-	247,429,911	183,627,452	11,295,119	-	194,922,570	52,507,340
A	ICDS PH-1	17,000	692,525	-	-	692,525	633,427	-	-	633,427	59,098
B	Integrated Cane Dev: Program	42,802	638,670	-	-	638,670	462,002	-	-	462,002	176,668
C	ICDS PH-2	42,800	3,856,664	-	-	3,856,664	3,000,752	-	-	3,000,752	855,913
D	Seed Mul: & Research Scheme	42,900	1,804,373	-	-	1,804,373	1,407,372	26,145	-	1,433,518	370,855
	Total=		6,992,232	-	-	6,992,232	5,503,553	26,145	-	5,529,699	1,462,534
	Grand Total=		250,422,100	4,000,044	-	254,422,143	189,131,005	11,321,264	-	200,452,269	53,969,874



Panchagarh Sugar Mills Limited
Panchagarh

Schedule of Land as on 30th June, 2021.

Mouza	Khatian No.	Dag No.	QTY of Land	Remarks
Old Panchagarh	RS-08	6501	1.3069	
"	"	2906	21.2787	
"	"	2721	1.0506	
"	"	2723	0.9400	
"	"	2724	2.5294	
"	"	2709	0.8969	
"	"	2706	1.3619	
"	"	8258	0.7100	
"	"	2719	1.4062	
"	"	2720	0.1037	
"	"	2722	0.3012	
"	"	2725	1.1525	
"	"	2726	0.1394	
"	"	2727	0.5706	
"	"	2730	6.2012	
"	"	2731	0.1044	
"	"	2732	1.4687	
"	"	2741	0.5275	
"	"	2742	1.4675	
"	"	3323	10.7812	
"	"	6604	0.1225	
"	"	6605	1.4212	
"	"	2705	0.1344	
"	"	2708	0.1144	
"	"	2711	0.0931	
"	"	2714	0.1769	
"	"	2715	0.3644	
"	"	2718	0.5156	
"	"	2729	0.4244	
"	"	2905	0.1419	
"	"	2508	0.2662	
"	"	2509	3.6706	
"	"	2514	4.9812	
"	"	2517	5.1081	
"	"	2518	0.1781	
"	"	2519	0.3456	
"	"	2520	0.2706	
"	"	2521	0.0306	
"	"	2703	0.1356	

	Mouza	Khatian No.	Dag No.	QTY of Land	Remarks
	"	"	2704	0.2450	
	"	"	2707	0.1487	
	"	"	2710	0.1050	
	"	"	2712	0.0612	
	"	"	2713	0.4700	
	"	"	2716	0.0862	
	"	"	2717	1.3644	
	"	"	2728	1.0925	
	"	"	2740	0.0762	
	"	"	2743	0.1681	
	"	"	2744	0.1375	
	"	"	2754	4.5487	
	"	"	6601	0.1069	
	"	"	6602	0.4387	
	"	"	6603	0.0506	
	"	"	6606	0.5519	
	"	"	6607	33.1369	
	"	"	6701	0.0862	
	"	"	6702	10.8044	
	"	"	6703	0.0325	
	"	"	6738	0.0337	
	"	"	6742	1.8937	
	"	"	8256	0.8906	
	"	"	8259	0.0600	
	"	"	2901	1.2862	
	"	"	2903	1.3031	
	"	"	2904	1.0300	
	"	"	2907	0.6600	
	"	"	3240	3.0037	
	"	"	6502	27.5150	
	"	"	8201	8.7375	
	"	"	8254	0.2912	
	"	"	3710	0.2537	
	"	"	3711	0.0531	
	"	"	3712	0.0531	
	"	"	3713	0.0350	
	"	"	3714	0.0444	
	"	"	3715	0.1925	
	"	"	3718	0.2469	
	"	"	3719	0.1931	
	"	"	3720	0.6875	
	"	"	3721	0.1462	
	"	"	3722	0.1937	
	"	"	3723	0.0394	

Mouza	Khatian No.	Dag No.	QTY of Land	Remarks
"	"	3724	0.1269	
"	"	3725	0.3519	
"	"	3726	0.3000	
"	"	3727	0.2944	
"	"	3728	0.3375	
"	"	3729	0.1919	
"	"	3730	0.0937	
"	"	3731	0.5062	
"	"	3732	0.1594	
"	"	3733	0.1962	
"	"	3734	0.1825	
"	"	3735	0.1431	
"	"	3738	0.0412	
"	"	3739	0.0250	
"	"	3751	0.0150	
"	"	3753	0.1062	
"	"	3754	0.0781	
"	"	3755	0.0419	
"	"	3760	0.2781	
"	"	3762	0.2700	
"	"	3763	0.7044	
"	"	3764	0.3144	
"	"	3765	0.2325	
"	"	3766	0.0575	
"	"	3767	0.5312	
"	"	3768	0.0894	
"	"	3769	0.5919	
"	"	3770	0.1025	
"	"	3771	0.1775	
"	"	3772	0.2712	
"	"	3773	0.0281	
"	"	3782	0.4350	
"	"	3783	0.5907	
"	"	3784	0.1512	
"	"	3785	0.5975	
"	"	3786	0.3912	
"	"	3787	0.1937	
"	"	3788	0.4206	
"	"	3789	0.4144	
"	"	3790	0.7306	
"	"	3791	0.4712	
"	"	3792	0.4194	
"	"	3793	0.7894	
"	"	3794	0.2144	
"	"	3797	0.1619	
"	"	3799	0.2106	
"	"	3904	0.3244	
"	"	3939	0.2337	
"	"	3940	0.6675	
"	"	3941	0.2387	