

**AUDITORS' REPORT
AND
THE FINANCIAL STATEMENTS
OF
SHYAMPUR SUGAR MILLS LTD.**

For the year ended June 30, 2024



PrimeGlobal

*An Association of
Independent Accounting Firms*

Independent Auditors' Report
To the Shareholders of Shyampur Sugar Mills Limited
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Shyampur Sugar Mills Limited** which comprise the financial position as on June 30, 2024, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity, and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters described in the basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at June 30, 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and the Securities and Exchange Rules 2020.

Basis for Qualified Opinion

1. The government of People Republic of Bangladesh has decided to suspend Shyampur Sugar Mills Limited's operational activities for the indefinite period due to recurring loss, high production cost, and net capital deficiency of the operation activity. As such, the preparation of the financial statements of the company for the year June 30, 2024, under going concern basis may no longer be appropriate. So, the financial statements for the year June 30, 2024 should be prepared on breakup basis, if going concern assumption is not appropriate rather than preparation of these Financial Statements under going concern basis is not meaningless.
2. The company has been suffering recurring losses from operations that effectively made net capital deficiency of Tk. (6,299,591,211) in total and Tk. (1,259.92) per share at the year end.
3. The Company has not yet introduced deferred tax, which is non-compliance of IAS 12.
4. In Note #6.00 to the financial statements, the Company reports an amount of Taka 4,077,031 as Cash and Cash Equivalents, we could not physically verify the cash in hand as of June 30, 2024. However we have collected the certificate during the course of our audit
5. In Note # 8.00 to the financial statements, the Company reports an amount of Taka 24,023,439 as Cane grower's Loan (Old) which we are not being recovered for a long time.
6. During the year the company has shown TK. 7,202,761 as workers Welfare Fund Liability which we could not confirm with the books of accounts. The management of the company unable to provide sufficient documents in this regard, but the issue is pending for a long time due to delayed departmental proceedings.

We have conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh,

and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statement of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described matters described below to be the key audit matters to be communicated in our report

Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Director's report and other information contained within the annual report except the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual report after the date of our auditor's report. Management is responsible for the other information.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs as explained, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 requires the Management to ensure effective internal audit, internal control, and risk management functions of the Company.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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



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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision, and performance of the company audit. We remain solely responsible for our audit opinion.

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

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

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

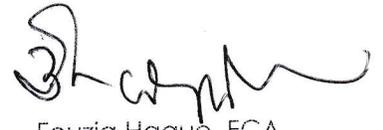


Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 2020, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have not been kept by the Company so far as it appeared from our examination of these books;
- c) the statements of financial position and statement of profit and loss and other comprehensive income dealt with by the report are in agreement, with the books of accounts and returns
- d) The expenditure incurred was for the purposes of the Company's business.

Dated : 03 November, 2024
Place : Dhaka



Fouzia Haque, FCA
Partner

FAMES & R

Chartered Accountants

DVC # 2411031032AS835454



SHYAMPUR SUGAR MILLS LTD.
Statement of Financial Position
As at 30 June, 2024

Particulars	Notes	Amount in Taka	
		30.06.2024	30.06.2023
Assets :			
Non-Current Assets			
Property, Plant & Equipment (Annexure -1)	4.00	49,092,142	54,502,180
		144,016,917	156,586,451
Current Assets			
Stock and Stores	5.00	36,125,461	43,874,591
Cash and Bank Balances	6.00	4,077,031	2,921,514
Current Account with BSFIC Enterprises	7.00	76,747,009	82,485,237
Loans, Advances and Prepayment	8.00	26,883,291	27,120,984
Advance & Deposits	9.00	184,125	184,125
Total Assets		193,109,059	211,088,631
Equity & Liabilities:			
Shareholders Equity			
Share Capital	10.00	50,000,000	50,000,000
Reserve and Surplus			
Equity Fund	11.00	57,506,398	57,506,398
Grants (Phase- I & II)	12.00	1,253,079	620,904
Retained Earnings		(6,408,350,687)	(6,164,159,902)
		(6,299,591,211)	(6,056,032,601)
Loan Fund			
Loan from Bank	13.00	2,286,136,346	2,108,630,882
Long Term Loan (Secured)	14.00	425,593,588	311,077,175
		2,711,729,934	2,419,708,057
Current Liabilities			
Creditors	15.00	212,310,542	230,679,206
Current Account with BSFIC	16.00	3,193,705,677	3,276,531,392
Current Account with BSFIC Enterprises	17.00	57,076,155	56,364,075
Provision for Leave Pay and Gratuity	18.00	155,655,997	142,328,205
Provision for Income tax	19.00	6,430,956	6,425,739
Interest on Fund/Loan	20.00	155,791,008	135,084,558
Total Current Liabilities		3,780,970,335	3,847,413,175
Total Equity and Liabilities		193,109,059	211,088,631
Net Asset Value (NAV) Per Share	34.00	(1,259.92)	(1,211.21)

The annexed notes form an integral part of these accounts

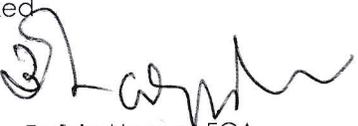

Company Secretary


Managing Director


Director


Director

Signed in terms of our separate report of even date annexed


Foziya Haque, FCA

FAMES & R

Chartered Accountants

DVC# 2411031032AS835454

Date : 03 November, 2024

Place : Dhaka



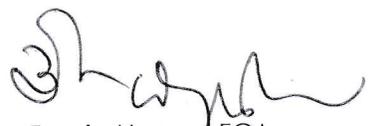
SHYAMPUR SUGAR MILLS LTD.
Statement of Profit and Loss and Other Comprehensive Income
For the year ended 30 June, 2024

Particulars	Notes	Amount of Taka	
		30.06.2024	30.06.2023
Sales	21.00	4,018,647	2,479,469
Less : Cost of Goods Sold	22.00	(3,637,835)	(2,557,041)
Add : Stock Adjustment	22.01	-	-
Gross Profit / (Loss) for the year		380,812	(77,572)
Less : Operating Expenses			
General Administrative Expenses	23.00	35,980,024	47,310,062
Financial Cost	24.00	212,981,544	175,757,250
Net Operating Expense		248,961,568	223,067,312
Operating Profit / (Loss) for the year		(248,580,756)	(223,144,884)
Add :Income from Experimental Farm	26.00	1,144,169	1,126,158
Add : Other Income	25.00	3,296,559	3,984,148
Net Profit before Worker's Profit Participation Fund		(244,140,028)	(218,034,578)
Less : Worker's Profit Participation Fund			
Net Profit / (Loss) for the Year		(244,140,028)	(218,034,578)
Less: Minimum tax on turn over	27.00	(50,756)	(45,539)
Net profit / (Loss) for the Year		(244,190,784)	(218,080,117)
Earning Per Share (EPS)	35.00	(48.84)	(43.62)

The annexed notes form an integral part of these accounts

 **Company Secretary**
 **Managing Director**
 **Director**
 **Director**

Signed in terms of our separate report of even date annexed


 Fuzia Haque, FCA

FAMES & R

Chartered Accountants

DVC# 2411031032AS835454

Date : 03 November, 2024

Place : Dhaka



SHYAMPUR SUGAR MILLS LTD.
Statement of Changes in Equity
For the year ended 30 June, 2024

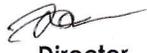
Particulars	Paid up Capital Taka	Equity Fund Taka	Grants Taka	Retained Earnings	Total Taka
Balance as on 1st July 2023	50,000,000	57,506,398	620,904	(6,164,159,903)	(6,056,032,611)
Prior year Adjustment	-	-	-	-	-
Addition/(Adjustments) during the year	-	-	700,000	-	700,000
Net profit/Loss for the year	-	-	(67,825)	(244,190,784)	(244,258,609)
Balance as on 30 June 2024	50,000,000	57,506,398	1,253,079	(6,408,350,687)	(6,299,591,211)

Particulars	Paid up Capital Taka	Equity Fund Taka	Grants Taka	Accumulated Losses Taka	Total Taka
Balance as on 1st July 2022	50,000,000	57,506,398	707,252	(5,946,079,786)	(5,837,866,136)
Prior year Adjustment	-	-	-	-	-
Addition / (Adj) during the year	-	-	-	-	-
Net profit/Loss for the year	-	-	(86,348)	(218,080,117)	(218,166,465)
Balance as on 30 June 2023	50,000,000	57,506,398	620,904	(6,164,159,903)	(6,056,032,601)


Company Secretary


Managing Director


Director


Director

Date : 03 November, 2024
Place : Dhaka



SHYAMPUR SUGAR MILLS LTD.
Statement of Cash Flows
For the year ended June 30, 2024

Particulars	Amount in Taka		
	30.06.2024	30.06.2023	
A. Cash Flows from Operating Activities			
Cash received from customers	9,145,486	5,554,890	
Cash paid to Suppliers and other exp.	(107,736,772)	(4,482,411)	
Cash paid for Bank Interest	(177,505,464)	(160,776,620)	
Net Cash Generated from Operating Activities	(276,096,750)	(159,704,141.00)	
B. Cash Flows From Investing Activities			
Purchase of Fixed Assets	-	-	
Net Cash used in Investing Activities	-	-	
C. Cash Flows from Financing Activities			
Cash received from Short Term Loan	(82,825,715)	94,163,089	
Cash received from Other Liabilities	359,377,982	66,613,533	
Grants	700,000		
Net Cash Generated from Financing Activities	277,252,267	160,776,622	
Net Cash Increase/ Decrease (A+B+C)	1,155,517	1,072,480	
Cash and Cash Equivalents at Beginning of period	2,921,514	1,849,034	
Cash and Cash Equivalents at end of period	4,077,031	2,921,514	
Net operating cash flow per share (NOCFPS)	36.00	(55.22)	(31.94)


Company Secretary


Managing Director


Director


Director

Date : 03 November, 2024

Place : Dhaka



SHYAMPUR SUGAR MILLS LIMITED
SHYAMPUR, RANGPUR
NOTES TO THE ACCOUNTS
For the year ended June 30, 2024

1.00 Legal status and activities of the company:

1.01 Domicile, Legal form and Country of incorporation

Shyampur Sugar Mills Ltd was incorporated on dated May 14, with RJSC Reg. Number C-3434 in the year 1970 as a Public Limited Company under the Company Act 1913. The Company is listed with the Dhaka Stock Exchange (DSE).

1.02 Nature of Business Activities

The main activities of the company during the year under audit were to produce sugar from sugarcane and molasses as by-product. Both sugar and molasses were sold out in the local market to growers, employees, Ministry of defense and others.

1.03 Reporting Period

Financial Statements of the company covers one financial year from 01.07.2023 to 30.06.2024.

i) Address of Registered Office and Mills

The registered office of the Company and the mill is located at Shyampur, Rangpur.

ii) Number of Employees

The total number of employees at the end of the year is 97. Details are as under:

<u>Particulars</u>	<u>Number of Employees</u>
Permanent	64
Seasonal	00
Total	64

2.00 Specific accounting policies- disclosure under IAS -1 "Presentation of financial statements":

2.01 Basis of Measurement used in preparing the Financial Principle

The elements of financial statements have been measured on "Historical Cost" convention and on accrual basis in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), in compliance with the company Act, 1994, the Securities and exchange rules 1987, listing regulation of DSE and International Accounting Standards (IASs).

2.02 Recognition of Property, Plant and Equipment and Depreciation-IAS-16

Property, Plant and Equipment are stated at their cost less accumulated depreciation in accordance with IAS 16 -"Property, Plant & Equipment". Cost represents cost of acquisition or construction and capitalization as per requirements of Companies Act, 1994. Expenditure for repairs and maintenance are recognized as expenses; major, replacements, renewals and betterments are capitalized.

Depreciation

No depreciation is charged on Land and Land development and additional fixed assets during the year. Fixed assets have been depreciated under straight-line method at the rates varying from 2.5% to 10% depending on the nature and usefulness of the assets.

2.03 Inventories - IAS-2

Inventories comprise raw materials, work in process, finished goods, packing materials, stores and spares, Molasses and goods in transit. The valuation of stores & spares has been made at weighted average cost price. Store in transit has been valued at actual price. The value of work in process has been calculated at 100% of raw material. The valuation of finished sugar has been made at net realizable value and molasses has been made at net realizable value.

2.04 Trade Debtors

These are carried at original invoice amount. This is considered as good and collectible.

2.05 Creditors and Accrued Expenses

Liabilities are recognized to be paid in the future for goods and services received, whether or not billed by the supplier.



2.06 Taxation

Income Tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities. As per the Income Tax Act 2023 provision for tax has been made at the existing rate in respect of business income.

Deferred Tax

No deferred Tax assets or deferred Tax liabilities have been accounted for till this period in compliance with IAS-12 as per previous practice consistently being followed by the company.

2.07 Borrowing Cost

Borrowing costs are charged as expenses under the head Interest on Loan (IAS-23).

2.08 Revenue Recognition

Sales are recognized when products are delivered. Sales comprise sales of sugar and molasses and sales are shown in the financial statements of the company after excluding VAT and other duty (IFRS-15).

2.09 Cash Flow Statement

Cash flow statement is prepared in accordance with IAS-7 -"Cash Flow Statement" and the cash flow from the operating activities have been presented under direct method as outline in the Securities and Exchange Rules 1987 and considering the provisions of paragraph 19 of IAS-7 which provides that "Enterprise are to report Cash Flows from Operating Activities using the Direct Method".

2.10 VAT

The company's trading income is subject to VAT and these VAT liabilities are accounted for as per VAT Act 1991 maintaining a VAT Current Account.

2.11 Accounting of Sugar Cane Wastage

Sales proceeds of Bagasse's and Mud are included in the miscellaneous income.

2.12 Additional information on financial statements:

2.13 Responsibilities for preparation and presentation of Financial Statements

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provisions of "The Framework for the preparation of Financial Statements" issued by the International Accounting Standards (IASs).

2.14 Components of the Financial Statements

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

- i) Statement of Financial Position;
- ii) Statement of Profit and Loss and Other Comprehensive Income;
- iii) Statement of Changes in Equity;
- IV) Statement of Cash Flows and
- v) Accounting policies and Explanatory Notes to the Accounts.

2.15 Reporting Currency and Level of precision

The figure in the Financial Statements represent Bangladesh currency (Tk.), which have been rounded off to the nearest integer except where indicates otherwise.

2.16 Comparative Information

Previous year's figure has been arranged in line with current year's figures to make the financial data comparative for fair presentation of Financial Statements.

2.17 Contingent Liabilities

All known liabilities as of balance sheet date have been provided for and included in the financial statements. There are no contingent liabilities of Shyampur Sugar Mills Ltd.

2.18 Post Balance Sheet Events

There were no material events occurring after the balance sheet date.



2.19 Disclosure for purchase and Sales in foreign currency by the company during the year
The company did not make purchase or sales using foreign currency.

2.20 Contingent Liability Disclosure

The company does not hold any claim that meets definition of contingent liability in accordance with IAS 37 Provision, Contingent Liability and Contingent Asset exists at reporting date.

2.21 Significant of Affirmers

1. **Earning per Share (EPS)** – EPS ratio are decreased. Because this year Financial Cost has increased comparatively by previous year. So, this year EPS ratio is fall down.
2. **Net Asset Value (NAV)** – NAV ratio has decreased because Property, plant & Equipment, Stock and Stores, and other current account Assets has decreased. on the other hand Loan from Bank, Creditors, and Current Account with BSFIC Enterprise (Payable) has increased. As a result Net Asset Value (NAV) Per Share decreases this year.
3. **Net Operating cash flow per share (NOCFPS)** – NOCFPS ratio has decreased this year. Because Net Cash operating Activities, such as cash paid to suppliers & others, cash payment for bank interest increased than previous year. Short Term Loan & Other Liabilities also mitigated this year. As a consequence, NOCFPS ratio is less relatively last year.

3.00 General

- i. Wherever considered necessary; the previous year's/period's figures have been rearranged for comparison.
- ii. Figures appearing in the Financial Statements have been rounded off to the nearest Taka.
- iii. Bracket figures are denoting negative.



Amount in Taka	
30.06.2024	30.06.2023

4.00 Property, Plant & Equipment			
Opening Balance		323,809,708	323,809,708
Add: Addition during the year		-	-
Less: Disposal during the year		(21)	-
		323,809,687	323,809,708
Less: Accumulated Depreciation			
Balance as on 1st July 2023		269,307,528	262,549,649
Add: Charged during the year		5,410,017	6,757,880
Add: Adjustment made during the year		-	-
		274,717,545	269,307,528
		49,092,142	54,502,180
Balance as on June 30, 2024			
Details of Property, plant and equipments along with depreciation charged thereon as on June 30, 2024 has been shown in Annexure-A . Full amount of depreciation has been charged to Manufacture overhead and Administration expenses.			
The company has transferred Twenty Trailors and one Leathe Machine to Rajshahi Suger Mill Ltd and Renwick Jajneswar & co bd Ltd respectively as per office Order (ref:36.04.0000.043.26.01.21.131 dt.30.11.2021.). Transferred amount of Taka 22,99,979 has adjusted as credit records and WDV has shown in the financial statements of Taka 21. Recorded Machinery items have been transferred physically but ownership of the mentioned assets have not yet been completed.			
5.00 Stock and Stores			
Stock-in-Trade	Note 5.01	-	3,637,835
Stores-in-Spares	Note 5.02	35,861,859	39,973,154
Fertilizer Stock	Note 5.03	244,500	244,500
Inventory Adjustment		19,102	19,102
		36,125,461	43,874,591
5.01 Stock-in-Trade			
Sugar		-	-
Molasses (150.277 M T @ 24207.53 TK)		-	3,637,835
		-	3,637,835
5.02 Stores -in-spares			
Construction Materials		37,012	42,022
Iron, Steel & Non Ferrous materials		1,528,155	1,528,155
Pipes, Tubes Fitting		912,220	923,170
Refectories		770,171	770,171
Fuel, Oil ,Lubricants		511,249	582,704
Production Materials		460,642	559,865
Paints & Varnishes		104,472	106,150
General Hardware		186,433	186,433
Loose Tools		275,047	275,047
Domestic Equipment		37,593	37,593
Furniture & Fixtures		-	0
Cords,Ropse & Chains		140,836	140,836
Packing Materials		294,822	294,822
Chemicals & Lab Equipment		238,250	238,250
Mechanical Spares		19,590,929	22,933,794
Miscellaneous		598,354	598,354
Electrical Spares		3,814,048	3,814,266
Garage Spares		6,361,626	6,941,522
Total		35,861,859	39,973,154
5.03 Fertilizer Stock			
Non-Judicial Stamps-815		244,500	244,500
Total:		244,500	244,500
6.00 Cash & Bank Balances			
Cash in hand	Note : 6.01	83,711	299,170
Cash at Banks:	Note : 6.02	3,993,320	2,622,344
Balance		4,077,031	2,921,514

Amount in Taka	
30.06.2024	30.06.2023

6.01 Cash in hand

Cash in hand as on June 30, 2024 was Tk. 83,711 which existed in Head office, Auditor could not physically verify the cash in hand as on June 30, 2024 due to post dated audit appointment. However, Auditors have been provided cash certificate belonging that.

6.02 Cash at bank

The Cash at Bank amount has been lying with a bank account. We have verified the Bank balance along with the Bank Statement and Bank Re-conciliation statement and found in agreement. Details as under:

Janata Bank Shympur Br Rangpur STD-1	436,112	868,928
Janata Bank Shympur Br Rangpur CD-68	1,943,758	649,558
Sonali Bank Shilpa Bhaban Br Dhaka STD-379	-	55
Janata Bank Cor Br Dilkusha Dhaka STD-612	1,004,319	979,042
Rupali Bank Tatultola Br Rangpur STD0-1214	89,921	97,876
Rupali Bank Tatultola Br Rangpur STD0-13	519,210	26,885
	3,993,320	2,622,344

7.00 Current Account with BSFIC Enterprises

M/S.Kaliachapara Sugar Mills Ltd.	315,772	315,772
M/S.Desh Bandhu Sugar mill Ltd.	150,889	150,889
M/S. Joypurhat Sugar Mill Ltd	69,983,470	78,021,961
M/S. B.S.F.I.C Shipping Office Chittagong	5,995	5,995
M/S. Shetabgonj Sugar mill Ltd.	2,221	502,221
M/S. Zeal Bangla Sugar Mill Ltd.	-	894,502
M/S.Faridpur Sugar Mill Ltd	34,764	34,764
M/S.Natore Sugar Mill Ltd	2,168,684	2,348,924
M/S. Rajshahi Sugar Mill Ltd.	4,085,214	210,209
Total	76,747,009	82,485,237

M/S.Kaliachapara Sugar Mills Ltd. and M/S.Desh Bandhu Sugar mill Ltd. has been laid off.

8.00 Loans, Advances and Prepayment

Advance Against Motor Cycle & Bi Cycle	31,974	52,424
Advance Against Salary	1,572,896	1,758,836
Advance Against TA/DA		-
Advance Against Expense	191,645	221,179
Advance Against Seed (Sugar Cane)	(20,976)	(20,976)
Advance Against Contractor	(114,932)	(123,252)
Cane grower's Loan (Old)	24,023,439	24,033,528
House Building Loan	75,400	75,400
Other fund	35,010	35,010
Advance Income Tax	1,088,835	1,088,835
Total :	26,883,291	27,120,984

8.01 Maturity Analysis

Realisable/ Adjustable within one year	26,740,907	26,958,150
Realisable/ Adjustable after one year	142,384	162,834
	26,883,291	27,120,984

9.00 Advance & Deposits

Rajshahi Tele Communication Area,Rangpur	100	100
Security deposit for gas cylinder (BOC),Rangpur	34,000	34,000
Fixed deposit against K.G School, Shyampur,Rangpur	80,000	80,000
Deposit Against power Supply (PDB,Rangpur)	31,025	31,025
Deposit Against Bangladesh oxygen Ltd.,Rangpur	38,000	38,000
Deposit with Head Post Office,Rangpur	1,000	1,000
Total:	184,125	184,125

Deposits are made at the time of establishment of the company

10.00 Share Capital :

50,000,000 50,000,000

10.01 Authorized Capital :

50000000 Ordinary Shares of Tk 10 each

500,000,000 500,000,000



Amount in Taka	
30.06.2024	30.06.2023

10.02 Issued, Subscribed & Paid Up Capital : 50,000,000 50,000,000

Name of Subscriber	No of Shares	%	2023-2024	2022-2023
BSFIC /Govt	2,550,000	51.00%	25,500,000	25,500,000
General Public	2,450,000	49.00%	24,500,000	24,500,000
	5,000,000	100.00%	50,000,000	50,000,000

Classification of Shareholders by holding :

	No of Share Holders	Percentage	No of Shares 30.06.2024
1 Less than 500 shares	1,933	43.21%	2,160,453
2 501 to 5,000 Shares	10	0.26%	13,197
3 5,001 to 10,000 Shares	4	0.69%	34,375
4 10,001 to 20,000 Shares	2	0.61%	30,300
5 20,001 to 30,000 Shares			
6 30,001 to 40,000 Shares			
7 40,001 to 50,000 Shares	1	0.97%	48,750
8 50,001 to 100,000 Shares	2	3.26%	162,925
9 100,001 to 1,000,000 Shares			
10 More than 1,000,000 Shares	1	51.00%	2,550,000
Total:	1,953	100	5,000,000

11.00 Equity Fund

Integrated Cane Development Program (ICDP)	943,970	943,970
Seed Multiplication & Research Farm	1,720,497	1,720,497
Quasi - Equity	54,841,931	54,841,931
	57,506,398	57,506,398

12.00 Grants

The above amount was received from Government for Intensive Cane Development Scheme:

Balance as on 1st July 2021:

Phase - I	122,650	140,650
Phase - II	498,254	566,602
Total	620,904	707,252
Less : Amortized through depreciation on ICDS :	(67,825)	(86,348)
Add: Donation for Gratuity during the year	700,000	-
Balance as on 30th June 2024	1,253,079	620,904

13.00 Loan Fund

C.C.Account Janata Bank Dilkusha Cor.Br	13.01	255,614,877	235,777,908
Agriculture Credit Sonali Bank Rangpur C	13.02	2,030,521,469	1,872,852,974
Balance		2,286,136,346	2,108,630,882

13.01 C.C.Account Janata Bank Dilkusha Cor.Br

Opening Balance of 1st July 2023	235,777,908	215,388,516
Less : Repayment made during the year	-	-
Add: Interest Charged during the year	19,836,969	20,389,392
Closing Balance of 30 June 2024	255,614,877	235,777,908

13.02 Loan From Bank

Sonali Bank, Rangpur Corporate Office, Rangpur, Loan A/C #08	307,250,615	283,381,604
Sonali Bank, Loan A/C # 07	404,113,464	372,734,125
Sonali Bank, Loan A/C # 06	416,820,688	384,456,086
Sonali Bank, Loan A/C # 38	449,360,337	414,472,751
Sonali Bank, Loan A/C # 27	452,976,365	417,808,408
	2,030,521,469	1,872,852,974

14.00 Long Term Loan (Secured)

Govt. Fund (BIDC Loan)	3,392,569	3,392,569
Foreign Loan (Yen Credit)	78,950,000	78,950,000
Foreign Loan (Belgium Credit)	1,877,000	1,877,000
Seed Multiplication and Research Farm Sch. (60%)	2,377,633	2,377,633
Govt. Loan For Golden Handshake	25,896,973	25,896,973
Sales Of share of Mills	1,733,000	1,733,000
Operating Loan	311,366,413	196,850,000
	425,593,588	311,077,175



		Amount in Taka	
		30.06.2024	30.06.2023
15.00 Creditors			
Creditors for goods supplied (Note-15.01)		30,572,512	31,970,824
Creditors for Expenses (Note-15.02)		97,200,958	116,361,584
Creditors for other finance (Note-15.03)		84,537,072	82,346,798
		212,310,542	230,679,206
15.01 Creditors for goods supplied			
Supplier's Current Accounts		30,495,513	31,893,825
Cane Price Payable		59,360	59,360
Other Payable STP		17,639	17,639
		30,572,512	31,970,824
15.02 Creditors for Expenses			
Audit Fee		248,020	229,520
Rent & Rates		1,619	1,908
Provision for Expenses		206,285	22,602
Employee Gratuity Payable		93,355,635	112,865,904
Salaries & Wages Payable		3,389,399	3,241,650
		97,200,958	116,361,584
15.03 Creditors for other finance			
Sundry Creditors	15.03(a)	17,831,954	18,429,671
Provident Fund & Other Fund	15.03(b)	66,473,037	63,677,546
Contractor's Security Deposit		199,750	201,250
Employees Security Deposits Balance		32,331	38,331
		84,537,072	82,346,798
15.03 (a) Sundry Creditors			
Canteen		31,550	31,550
Group Insurance		239,801	325,866
Deduction against Govt Audit Objection		9,859,406	9,665,860
Deduction of Revenue Stamp		91,659	82,630
Deduction of Education cess from Farmer		1,066,196	1,066,196
Deduction of Tax & Vat		4,834,129	5,585,177
Road Development Tax		953	953
Enverment Tax 1%		1,669,103	1,628,917
Fish Sale of Lease Pond		2,790	2,790
Employee Tax		65,069	60,874
SHSM High School Fund		(51,517)	(43,957)
Other fund(RDF)		22,815	22,815
Balance		17,831,954	18,429,671
15.03 (b) Provident Fund & Other Fund			
Workers Welfare Fund		(7,207,261)	(7,207,261)
Provident Fund (Permanent Staff & Workers)		69,254,573	66,594,643
Provident Fund (Seasonal Staff & Workers)		3,568,999	3,398,985
Growers Welfare Fund		206,837	206,837
W.P.P.F (Workers Profit Participation Fund)		65,939	65,939
Officers Club Ladies Club & Association		170,682	164,580
Cane Employee Sangsad		10,600	10,600
Unpaid Bill Of Cashier		100,083	100,083
Employees Union Fund		(460,315)	(460,315)
General Club Fund		12,216	38,406
Officers Kallyan Samity		109,359	109,359
Mosque Fund		278,825	293,190
Prime Minister Relief Fund		226,281	226,281
Farmers Federation Fund		100,709	100,709
Farmer's Welfare Fund		35,510	35,510
		66,473,037	63,677,546
16.00 Current Account With BSFIC Enterprises			
Balance as on 1st July 2023		3,276,531,392	3,182,368,303
Add. Addition during this year		67,178,703	94,163,089
		3,343,710,095	3,276,531,392
Less: Payments/adjustment during this year		150,004,418	-
Balance as on 30 June 2024		3,193,705,677	3,276,531,392

		Amount in Taka	
		30.06.2024	30.06.2023
17.00	Current account with BSFIC Enterprise(Payable)		
	Name of Enterprise:		
	M/S. Faridpur sugar Mills Ltd,Modhukhali,Faridpur	4,282,133	4,282,133
	M/S. Rangpur Sugar Mill Ltd, Mahimgonj	30,539,203	31,039,203
	M/S. Renwick Jaineshwar & Co.(BD) Ltd	3,032,956.00	2,972,496
	M/S. Mubarakgonj Sugar Mill Ltd.	539,470.00	539,470
	M/S. Kusthia Sugar Mill Ltd	(974,425.00)	428,254
	M/S. Thakurgaon Sugar Mill Ltd	2,639,268	206,215
	M/S. North Bengal Sugar Mill Ltd	7,401,557	7,401,557
	M/S. Pabna Sugar Mill Ltd	9,120,898	9,217,782
	M/S. Carew & Co. (Bangladesh) Ltd.	218,130	
	M/S. Zeal Bangla Sugar Mill Ltd.	276,965	276,965
	M/S. Panchagar Sugar Mill Ltd		
		57,076,155	56,364,075
18.00	Provision of Leave Pay and Gratuity		
	Balance as on 1st July 2023	142,328,205	167,267,330
	Add. Provision for this year	38,076,140	10,878,606
		180,404,345	178,145,936
	Less: Payment/Adjustment made during this year	24,748,348	35,817,731
	Balance as on 30 June 2024	155,655,997	142,328,205
19.00	Provision for Income tax		
	Opening Balance	6,425,739	6,380,484
	Add: Provision Income Tax (Minimum Tax) (Note:27)	50,756	45,255
	Less: Tax paid during this year	(45,539)	-
	Closing balance as on 30.06.2024	6,430,956	6,425,739
20.00	Interest on loan/ fund		
	Seed Multiplication & Research Farm Sch;	5,261,402	4,972,893
	Foreign Loan (Yen Credit)	97,448,500	92,711,500
	Foreign Loan (Belgium Credit)	4,182,160	4,069,540
	Operating Loan	48,898,946	33,330,625
		155,791,008	135,084,558
21.00	Sales		
	Quantity in Metric Ton		
	1. Sugar 17.37 M Ton @ 63000.00Tk	-	-
	2. Molasses 105.63 M Ton @ 23473.15Tk	4,018,647	2,479,469
		4,018,647	2,479,469
22.00	Cost of Goods Sold :		
	Opening balance of stock		
	Sugar	-	-
	Molasses 150.277 M Ton @ 24207.53Tk	(3,637,835)	-
		-	-
	Add: Cost of Production	22.01	-
		-	-
	Less : Closing stock		
	Sugar	-	-
	Molasses 150.277 M Ton @ 24207.53Tk	-	-
		(3,637,835)	-
22.01	Stock Adjustment :		
	Opening balance of stock		
	Sugar	-	-
	Molasses (255.907 M Ton TK.24207.53 tk)	-	6,194,876
		-	6,194,876
	Less : Closing stock		
	Sugar	-	-
	Molasses (150.277M Ton@ 24207.53 TK)	-	3,637,835
	Prior Year's Adjustment - Molasses (83.6633 M Ton@ 24207.53 TK)	-	(2,557,041)

23.00 Administrative Expenses

Salaries & wages (Permanent)
Repairs & Maintenance
Fuel & Lubricant
Depreciation
Directors fee
Other administrative overhead

23.01

23.01 Other administrative overhead

Staff Welfare Expenses
Printing & Stationary
Rent & Rates
Insurance Premium
Travelling & Conveyance
Postage & Telegram
Entertainment
Bank Charge
Legal Expenses
Advertisement
Misc. Exp
Training Expenses

Amount in Taka	
30.06.2024	30.06.2023
27,735,957	37,299,134
283,927	300,345
667,535	777,692
5,410,017	6,757,880
200,000	225,000
1,682,588	1,950,011
35,980,024	47,310,062
33,156	-
64,580	59,396
543,475	581,706
323,468	376,021
266,615	348,361
43,825	40,257
139,611	241,792
39,649	24,548
49,110	69,184
12,834	40,834
147,435	162,437
18,830	5,475
1,682,588	1,950,011



	Amount in Taka	
	30.06.2024	30.06.2023
24.00 Financial Cost		
Seed Multiplication & Research Farm Sch (60%)	288,509	288,509
Foreign Loan (Yen Credit)	4,737,000	4,737,000
Foreign Loan (Belgium Credit)	112,620	112,620
C C Account Janata Bank Dilkusha Corporate Br	19,836,969	20,389,391
Agriculture Credit Sonali Bank Rangpur Corporate Br	157,668,495	140,387,230
B.S.F.I.C Current Account	11,972,552	
Provident Fund (Permanent Staff & Workers)	2,661,119	-
Provident Fund (Seasonal Staff & Workers)	135,959	-
Operating Loan	15,568,321	9,842,500
	212,981,544	175,757,250
25.00 Other Income		
Shop rent	76,301	294,756
Lease of Pond	332,710	272,201
Sales of scrap	-	1,632,001
Sale of Tender Schedule & Other		1,785,190
Sales on Trailers	1,799,980	
Leathe Machine	499,999	
Loose Parts	587,569	
	3,296,559	3,984,148
26.00 Farm Income		
Income from Firm-Lease	1,144,169	1,126,158
	1,144,169	1,126,158
27.00 Minimum Tax On Turnover		
Sale of Molasses (27.01)	4,018,647	2,479,469
Other Income (25.00)	3,296,559	3,984,148
Firm Income (26.00)	1,144,169	1,126,158
Total Income	8,459,375	7,589,775
	0.60%	0.60%
Turn Over Tax :	50,756	45,539

27.01 Sale of Molasses

Name of Month	Quantity	Deduction				Net Price
		Total Taka	VAT	Tax	Environment Safeguard	
July 2023- June 2024	150.28	5,364,889	904,195	401,864	40,186	4,018,647



Amount in Taka	
30.06.2024	30.06.2023

28.00 Related Party Disclosures

During the year, the company in normal course of business has carried out the following transactions with other entities that fall within the definition of related party contained in International Accounting Standard 24: "Related Party Disclosures". All transactions involving related parties arising in normal course of business are conducted on an arm's length basis at commercial rates, other than balance with sister concern which is interest free, on the same terms and conditions as applicable to the third parties.

Name of related party	Nature of relationship	Opening Balance		Transaction during the year		Balance	
		Dr.	Cr.	Dr	Cr	Dr	Cr
Joypurhat Sugar Mills Ltd	Inter transaction	78,021,961	-	256,309	8,294,800	69,983,470	-
Setabgonj Sugar Mills Ltd	Inter transaction	502,221	-	-	500,000	2,221	-
Panchagar Sugar Mills Ltd	Inter transaction	-	276,965	-	-	-	276,965
Mobarakgonj Sugar Mills Ltd.		-	2,972,496	-	60,460	-	3,032,956
Faridpur Sugar Mills Ltd.,	Inter transaction	34,764	-	-	-	34,764	-
Rangpur Sugar Mills Ltd	Inter transaction	-	4,282,133	-	-	-	4,282,133
Rajshahi Sugar Mills Ltd	Inter transaction	210,209	0	3,875,005	-	4,085,214	-
Carew & Co. Ltd.		-	9,217,782	96,884	-	-	9,120,898
Pabna Sugar Mills Ltd	Inter transaction	-	7,401,557	-	-	-	7,401,557
Thakurgoan Sugar Mills Ltd	Inter transaction	-	428,254	3,388,437	1,985,758	974,425	-
Renwick Jagswar & Co.	Inter transaction	-	31,039,203	500,000	-	-	30,539,203
Kustia Sugar Mills Ltd.	Inter transaction	-	539,470	0	-	-	539,470
Natore Sugar Mills Ltd	Inter transaction	2,348,924	-	200,000	380,240	2,168,684	-
North Bengal Sugar Mills Ltd.	Inter transaction	-	206,215	-	2,433,053	-	2,639,268
Desh Bondho Sugar Mill Ltd	Inter transaction	150,889	-	-	-	150,889	-
Kaliachapra Sugar Mill Ltd	Inter transaction	315,772	-	-	-	315,772	-
Zeal Bangla Sugar Mill Ltd	Inter transaction	894,502	-	94,088	1,206,720	-	218,130
Shipping Office Chittagong	Inter transaction	5,995	-	-	-	5,995	-
		82,485,237	56,364,075	8,410,723	14,861,031	77,721,434	58,050,580

29.00 Employees Minimum Pay:

a. For "Permanent Employees"

Number of employees Earn less than Tk. 8,000
 Number of employees Earn over Tk. 8,000

-	-
64	97
64	97

b. For "Seasonal Employees"

Number of employees Earn less than Tk. 8,000
 Number of employees Earn over Tk. 8,000

-	-
64	97
64	97

Total (a+b)

30.00 Production Capacity:

Capacity of the Industrial Unit, actual production, Shortfall and achievement are as follows:

2024		2023	
Ton	%	Ton	%
10,161	100	10,161	100
10,161		10,161	

Installed Capacity

Actual Production

Deficit/(excess)



Amount in Taka	
30.06.2024	30.06.2023

31.00 Audit Fee

Statutory audit fee

100,000	100,000
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Audit Fee is fixed by the Shareholder in the Annual General Meeting and does not include any other remuneration to Auditors.

32.00 Meeting fees

(a) Board Meeting:

During the year,05 Board Meetings were held and the following fees were paid :

Name	Designation	Meeting Held	Meeting Attended	Amount
Shekh Soyebul Alam NDC	Chairman	4	4	20,000
Mu Nurul Amin Khan	Director	4	4	20,000
Mr Khondaker Azim Ahmed NDC	Director	4	4	20,000
Pulak Kanti Barua	Director	4	3	15,000
Abu Sayed Md Saykhul Islam	Independent Director	4	3	15,000
Mohammad Saifullah	Director	4	2	10,000
Mr. Abdul Aziz	Independent Director	4	4	20,000
Md Masud Sadik Managing Director	Managing Director	4	4	20,000
		28		140,000

(b) Audit Committee Meeting Fees:

During the year,04 Audit Committee Meetings were held and the following fees were paid :

Name	Designation	Meeting Held	Meeting Attended	Amount
Mr. Abdul Aziz	Chairman	4	4	20,000
Mu Nurul Amin Khan	Member	4	4	20,000
Mr Khondaker Azim Ahmed NDC	Member	4	4	20,000
				-
		12		60,000
				200,000

Total (a+b)

33.00 Key Management Benefits

	2024		2023	
	Managing Director	Department Head	Managing Director	Department Head
Remuneration	702,720	1,574,040	931,692	2,720,532
Bonus	128,832	288,574	112,060	321,300
	831,552	1,862,614	1,043,752	3,041,832
Number of Person	1	4	1	4

34.00 Net Assets value (NAV) per Share

Total Assets	193,109,059	211,088,631
Less. Total outstanding Liabilities	6,492,700,269	6,267,121,232
Net assets value	(6,299,591,210)	(6,056,032,601)
Divided by number of ordinary share	5,000,000	5,000,000
NAV	(1,259.92)	(1,211.21)

35.00 Earnings per share (EPS)

Profit/ (Loss) attributable to shareholders
Number of ordinary shares

Profit/ (Loss) attributable to shareholders
Number of ordinary shares

Earnings Per Share (EPS)

(244,190,784)	(218,080,117)
5,000,000	5,000,000
(48.84)	(43.62)

36.00 Net Operating Cash flow per share

NOCF per share

Net Operating cash flow
No. of share outstanding at the end of the year

(276,096,750)	(159,704,141)
5,000,000	5,000,000
(55.22)	(31.94)



37.00 Reconciliation between net profit to operating cash flow

	Amount in Taka	
	30.06.2024	30.06.2023
Profit/(loss) before tax	(244,140,028)	(218,034,579)
Depreciation charged in P/L	5,410,017	6,757,880
Other income	(3,296,559)	(3,984,147)
Farm Income	(1,144,169)	(1,126,158)
Finance cost	212,981,544	175,757,250
Operating cash flow before changes in working capital	(30,189,195)	(40,629,754)
Changes in Working capital:		
(Increase)/Decrease of inventory	7,749,130	4,567,596
(Increase)/Decrease of Trade Debtors	(18,368,664)	(55,513,493)
Increase/(Decrease) of creditors	(82,113,635)	100,720,919
Current Account with BSFIC Enterprises	13,327,792	(24,939,125)
Balances for Leave Pay and Gratuity	5,738,228	11,171,904
Current Account with BSFIC Enterprises	237,693	670,474
Loans & Advances	632,175	(86,348)
Grants	3,296,559	3,984,147
Other Income	1,144,169	1,126,158
Farm Income	(98,545,748)	1,072,478
Finance cost paid	(177,505,464)	(160,776,621)
Tax paid	(45,539)	
Net operating cash flows	(276,096,750)	(159,704,142)

38.00 Events after reporting period

The Board of Directors of the company has approved the financial statements on 27 October, 2024 and no dividend is recommended for the financial year June 30, 2024. Except the fact stated above, no circumstances have arisen that to be disclosed as note or adjusted in the financial statements.



SHYAMPUR SUGAR MILLS LTD
P.O. SHYAMPUR. DIST. RANGPUR
Schedule of Property, Plant & Equipment As at 30th June, 2024

(Schedule No: A-1)

Particulars	Acct No	Su- sch.No.	COST			DEPRECIATION				Written down value as on 30-06-2024
			Opening Balance as on 01-07-2023	Cost transfer/ Adjustment	Total cost as on 30-06-2024	Opening depreciation as on 01-07-2023	Value transfer/ Adjustment	depreciation charged during the period	Accumulated depreciation as on 30-06-24	
			1	2	3=1+2	4	5	6	7=4+5+6	8=3-7
Mills										
Land and land Development	23000	A-/(1)	36,419,299	-	36,419,299	-	-	-	-	36,419,299
Building and other Constriction	24000	A-/(2)	68,143,777		68,143,777	68,143,702	-	-	68,143,702	75
Plant and Machinery	25000	A-(3)	137,793,935	(1)	137,793,934	120,898,395		5,275,927	126,174,322	11,619,612
Equipment	26000	A-/(4)	3,978,716		3,978,716	3,880,132		16,416	3,896,548	82,168
Furniture Fixture and Office Equip.	27000	A-/(5)	1,638,465		1,638,465	1,638,412		-	1,638,412	53
Vehicles and Transport	28000	A-/(6)	69,447,284	(19)	69,447,265	69,447,171		-	69,447,171	94
Sundry Assets	29000	A-/(7)	73,305	-	73,305	73,288		-	73,288	17
A			317,494,781	(20)	317,494,761	264,081,100		5,292,343	269,373,443	48,121,318
Intensive cane Dev. Scheme. (1st Phase)										
Building and Construction	24000	A-/(3)	720,000	-	720,000	597,350		18,000	615,350	104,650
B			720,000	-	720,000	597,350		18,000	615,350	104,650
Intensive Cane Dev. Scheme (2nd Phase)										
Building and Construction	24000	A-/(3)	2,848,237	-	2,848,237	2,349,984		68,348	2,418,332	429,905
Vehicles transport and Agricultural Equip.	28000	A-(7)	195,000	(1)	194,999	194,999		-	194,999	-
C			3,043,237	(1)	3,043,236	2,544,983		68,348	2,613,331	429,905
Seed Cane Dev. Research Farm Scheme.										
Building and Construction	24000	A-/(3)	2,265,750	-	2,265,750	1,834,292		25,500	1,859,792	405,958
Plant and Machinery	25000	A-/(4)	233,046	-	233,046	196,925		5,826	202,752	30,295
Furniture Fixture & Office Equip.	27000	A-(6)	52,894	-	52,894	52,877		-	52,877	17
D			2,551,690	-	2,551,690	2,084,095		31,326	2,115,421	436,269
nd Total Taka: (A+B+C+D)			323,809,708	(21)	323,809,687	269,307,528		5,410,017	274,717,545	49,092,142

