

**AUDITED FINANCIAL STATEMENTS
OF
CRESCENT GROUP OF INDUSTRIES LIMITED
M/S SHEIKH MUSTABA & CO.
FOR THE YEAR ENDED JUNE 30, 2018**

HAQUE SHAH ALAM MANSUR & CO.
CHARTERED ACCOUNTANTS
27, Bijoy Nagar, Shaj Bhaban (6th floor), B-11,
Dhaka-1000
Phone: 48311197, 9362649, 9358787

Reference: HSAMC/BSFIC/18/3021

Date : 15-04-2019

AUDITORS' REPORT

We have audited the accompanying Statement of Financial Position of the M/S. Crescent Oil Mills Limited under Crescent Group of Industries Limited and M/S Sheikh Mustaba & Co. as on June 30, 2018 and the related Statement of Income & Expenditure, Receipt & Payment Statement and the Statement of Cash Flow for the year then ended. The preparation of these Financial Statements is the responsibility of the company's management. Our responsibility is to express an opinion on this Financial Statements based on our audit.

We conducted our audit in accordance with Bangladesh Standards on Auditing (BAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Financial Statements prepared in accordance with Bangladesh Accounting Standards (BAS) give a true and fair view of the state of the company's affairs as on June 30, 2018 and of the results of its operations and its cash flow for the year then ended and comply with the companies Act, 1994 and other applicable laws and regulations.

We further report that:

- a) We have obtain all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of those books;
- c) The company's Balance Sheet, Profit & Loss Accounts dealt with by the report are in agreement with the books of accounts, and
- d) The expenditure incurred was for the purpose of the company's business.

Place : Dhaka,

Dated : April 15, 2019.



Haque Shah Alam Mansur & Co.
Chartered Accountants



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Sheikh Mustaba & Co.
Statement of Financial Position
As at June 30, 2018

Particulars	Notes	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
Properties & Assets:			
Non-Current Assets (Annexure-A1)	2.00	440.00	487.00
Current Assets			
Cash & Bank Balance	3.00	1,768,563.00	1,782,210.00
Rent & Other Receivable	4.00	3,556,934.00	3,154,538.00
Accounts Receivable	5.00	208,718.00	208,718.00
Current Account with sister concern	6.00	5,805,908.00	5,620,268.00
Advance Tax	7.00	7,612.00	7,612.00
Advance Legal Expenses	8.00	1,000.00	1,000.00
Total Current Assets		11,348,735.00	10,774,346.00
Total Assets		11,349,175.00	10,774,833.00
Capital Fund & Liabilities:			
Capital			
Capital Fund	9.00	114,487.00	114,487.00
Capital Reserve	10.00	21,416.00	21,416.00
Income Over Expenditure	11.00	5,691,512.00	5,258,762.00
Total Capital		5,827,415.00	5,394,665.00
Current Liabilities			
BSPIC Current Account	12.00	3,578,239.00	3,549,259.00
Liabilities for Expenses	13.00	271,500.00	227,228.00
Tax Liabilities	14.00	443,799.00	443,799.00
Leave pay & Gratuity	15.00	818,409.00	750,069.00
Current Account with sister concern	16.00	3,550.00	3,550.00
Advance Rent Deposits	17.00	406,263.00	406,263.00
Total Current Liabilities		5,521,760.00	5,380,168.00
Total Liabilities		11,349,175.00	10,774,833.00

The accounting policies and other notes form an integral part of the Statement of Financial Position.

This is the Statement of Financial Position referred to in our report of even date.

Haque Shah Alam Mansur & Co.
Chartered Accountants

Place : Dhaka,
Dated : April 15, 2019.



CRESCENT GROUP OF INDUSTRIES LIMITED

M/S Sheikh Mustaba & Co.

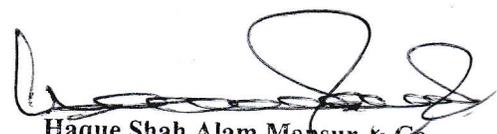
Statement of Income & Expenditure

For the year ended June 30, 2018

Particulars	Notes	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
Income			
Rent From Tenants (Annexure-3)		2,814,387.00	2,802,393.00
Electricity Bill (Annexure-4)		256,049.00	409,589.00
Water Bill		-	4,000.00
Total Income		3,070,436.00	3,215,982.00
Expenditure			
Salary & Wages (Office Staff)	18.00	884,275.00	511,913.00
Salary & Wages (Security)	19.00	582,036.00	458,618.00
Salary & Wages (Provident Fund)	20.00	113,539.00	85,158.00
Festival Bonus		103,700.00	63,102.00
Printing & Stationery		-	5,500.00
Electricity & Fuel	21.00	404,688.00	360,778.00
Water & Sewerage Bill	22.00	285,338.00	303,389.00
Municipal Tax		42,000.00	84,000.00
Audit Fee	23.00	20,000.00	20,000.00
Entertainment		-	3,940.00
Conveyance		8,610.00	600.00
Repair & Maintenance		7,655.00	12,850.00
R R Enterprice		49,605.00	-
Repair of Electric Line		-	16,046.00
Cleaner Bill	24.00	4,900.00	15,800.00
Tax (Water Line)		5,023.00	-
Legal Expenses		45,300.00	-
Group Insurance		8,980.00	9,198.00
Leave Pay Gratuity (Annexure-2)		68,340.00	61,980.00
Bank Charge		3,650.00	3,226.00
Repair of Water Line	25.00	-	496,549.00
Depreciation Expense (Annexure-A1)		47.00	52.00
Total Expenditure		2,637,686.00	2,512,699.00
Excess of Income over Expenditure		432,750.00	703,283.00
Total		3,070,436.00	3,215,982.00

The accounting policies and other notes form an integral part of the financial statements.

This is the Statement of Income & Expenditure referred to in our report of even date.


Haque Shah Alam Mansur & Co.
Chartered Accountants

Place : Dhaka,
Dated : April 15, 2019.



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Sheikh Mustaba & Co.
Receipt & Payment Statement
For the year ended June 30, 2018

Particulars	Notes	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
Receipts:			
Opening Balance			
Cash in Hand		49,315.00	19,429.00
Cash at Bank		1,732,895.00	1,345,720.00
Total Opening Balance		1,782,210.00	1,365,149.00
Other Receipts			
Rent Received From Tenants (Annexure-3)		2,377,352.00	2,582,749.00
Electricity Bill Received From Tenants (Annexure-4)		338,688.00	349,266.00
BSFIC		28,980.00	29,198.00
Water Bill		-	4,000.00
Total Other Receipts		2,745,020.00	2,965,213.00
Total Receipts		4,527,230.00	4,330,362.00
Payments:			
Salary & Wages (Office Staff)		846,559.00	500,392.00
Salary & Wages (Security)		582,036.00	438,749.00
Salary & Wages (Provident Fund)		111,772.00	84,312.00
Provident Fund Loan		48,000.00	-
Festival Bonus		103,700.00	63,102.00
Legal Expenses		45,300.00	-
Printing & Stationery		-	5,500.00
Electricity & Fuel		400,402.00	384,150.00
Water & Sewerage Bill		284,135.00	319,531.00
Repair of Electric Line		-	16,046.00
Repair of Water Line		-	414,618.00
VAT (Water Line)		-	27,311.00
R.R Enterprice		49,605.00	-
Tax (Water Line)		5,023.00	4,966.00
Municipal Tax		42,000.00	84,000.00
Audit Fee (2016-2017)		20,000.00	20,000.00
Allowance		4,750.00	-
Entertainment		-	3,940.00
Conveyance		3,860.00	600.00
Repair & Maintenance		7,655.00	12,850.00
Cleaner Bill		5,600.00	15,100.00
Group Insurance		8,980.00	9,198.00
Inter Transaction (Crescent Oil Mills Ltd)		185,640.00	140,561.00
Bank Charge		3,650.00	3,226.00
Total Payment		2,758,667.00	2,548,152.00
Closing Balance			
Cash in Hand		-	49,315.00
Cash at Bank		1,768,563.00	1,732,895.00
Total Closing Balance		1,768,563.00	1,782,210.00
Total		4,527,230.00	4,330,362.00

The accounting policies and other notes form an integral part of the financial statements.

This is the Receipt & Payment Statement referred to in our report of even date.

Haque Shah Alam Mansur & Co.
Chartered Accountants

Place : Dhaka.
Dated : April 15, 2019.



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Sheikh Mustaba & Co.
Statement of Cash Flow
For the year ended June 30, 2018

Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
A. Cash flow from operating Activities :		
Net income for the year	432,750.00	703,283.00
Adjustments to reconcile net income to net cash Provided by operating activities :	-	-
Depreciation during the year	47.00	52.00
Increase in rent & other receivable	(402,396.00)	(279,967.00)
Increase in current account with sister concern	(185,640.00)	(140,561.00)
Increase in loan & advance payment	-	-
Increase in BSFIC current account	28,980.00	29,198.00
Increase in other liabilities	44,272.00	43,076.00
Increase in leave pay gratuity	68,340.00	61,980.00
Net cash flow operating activities	(13,647.00)	417,061.00
B. Cash flow from investing Activities :	-	-
C. Cash flow from financing activities :	-	-
D. Net increase in cash during the year (A+B+C)	(13,647.00)	417,061.00
E. Cash & Bank (opening)	1,782,210.00	1,365,149.00
F. Cash & Bank at 30th June, 2018 (D+E)	<u>1,768,563.00</u>	<u>1,782,210.00</u>

The accounting policies and other notes form an integral part of the financial statements.

This is the Statement of Cash Flow referred
to in our report of even date.

Place : Dhaka,
Dated : April 15, 2019.


Haque Shah Alam Mansur & Co.
Chartered Accountants



CRESCENT GROUP OF INDUSTRIES LIMITED

M/S Sheikh Mustaba & Co.

Notes to the Accounts

As at June 30, 2018

1.00 Background :

In exercise of powers under articles 4 & 5 (2) (a) (b) Bangladeshi Abandoned Property, Management & Disposal order 1971, the Ministry of Industries took over the establishment as mentioned above and subsequently that has been placed under BSFIC vide letter no. B/D/S/11/ FA.S/13/2317 dated 29-06-1974 issued by the Ministry of Industry, Nationalized Industries Division, Government of the people's republic of Bangladesh, Dhaka.

1.01 Address of Registered and Place of company :

The registered office of the company is located at Chinishilpa Bhaban, 3, Dilkusha Commercial Area Dhaka-1000, Bangladesh. The business operations of the Company are being carried out through its two branches located in Bangladesh . As follows : 1) M/S Sheikh Mustaba & Co . 46 , Imamgong , Dhaka . 2) M/S Crescent Oil Mills Ltd. Aligong, Fatullah . Narayangong .

1.02 Principal Activities of the Company :

The Principal activities of the Units are office and shop rents earned by letting out its office buildings . The building has 4th floor and 53 rooms with office space . The rent of 9 rooms is received by rent control directorates and the rent of 43 rooms is received by authority and **one** room used by office space.

Sl. No.	Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
2.00	Fixed Assets		
	Opening Balance	487.00	539.00
	Add: Addition during the year	-	-
	Total Cost	487.00	539.00
	Less: Depreciation during the year	47.00	52.00
	Total	440.00	487.00
3.00	Cash & Bank Balance		
	Cash in hand	-	49,315.00
	Cash at Bank (Rupali Bank Ltd. A/C No. 9553)	1,768,563.00	1,732,895.00
	Total	1,768,563.00	1,782,210.00
4.00	Rent & Other Receivable		
	i) Rent Receivable from tenant (Annexure-3)	3,385,155.00	2,948,120.00
	ii) Electric Bill Receivable (Annexure-4)	50,029.00	132,668.00
	iii) Wasa Bill Receivable (Annexure-5)	73,750.00	73,750.00
	iv) Loan Paid to Md. Abdul Ohab, Office Assistant	24,000.00	-
	v) Loan Paid to Md. Moktar Hosen Bhuyan, Asst. Acc.	24,000.00	-
	Total	3,556,934.00	3,154,538.00



SL. No.	Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
5.00	Accounts Receivable		
	i) Pre-Liberation	106,926.00	106,926.00
	M/S. Glass Works Ltd.	2,200.00	2,200.00
	M/S. Khaja Trading	2,000.00	2,000.00
	M/S. Idris Ali & Co.	349.00	349.00
	M/S. Haque Brothers & Co.	7,835.00	7,835.00
	M/S. Hardo Glass & Co.	1,575.00	1,575.00
	M/S. Kohinoor Rubber Industries	5,490.00	5,490.00
	M/S. Taj Jute Bailing	7,262.00	7,262.00
	M/S. Zenat Textile Mills Ltd.	78,655.00	78,655.00
	M/S. Pubali Oil Mills Ltd.	200.00	200.00
	M/S. Estern Lubricants	524.00	524.00
	M/S. Momin Motors	836.00	836.00
		101,792.00	101,792.00
	ii) Post-Liberation		
	M/S. Cold Storage at Dhaka	98,792.00	98,792.00
	Dhaka Power Distribution Co.	3,000.00	3,000.00
	Total	208,718.00	208,718.00
6.00	Current Account with sister concern		
	Opening Balance	5,620,268.00	5,479,707.00
	Add: Payment during the year	185,640.00	140,561.00
	Total	5,805,908.00	5,620,268.00
7.00	Advance TAX		
	Advance Tax	7,612.00	7,612.00
	Total	7,612.00	7,612.00
8.00	Advance Legal Expenses		
	Opening Balance	1,000.00	1,000.00
	Add: Advance During the year	-	-
	Closing Balance	1,000.00	1,000.00
9.00	Capital Fund		
	Opening Balance	114,487.00	114,487.00
	Add: Addition During the year	-	-
	Closing Balance	114,487.00	114,487.00
10.00	Capital Reserve		
	Opening Balance	21,416.00	21,416.00
	Add: Addition During the year	-	-
	Closing Balance	21,416.00	21,416.00
11.00	Income over Expenditure Balance		
	Opening Balance	5,258,762.00	4,555,479.00
	Add: Income Over Expenditure During the year	432,750.00	703,283.00
		5,691,512.00	5,258,762.00
	Less: Adjustment during the year	-	-
	Total	5,691,512.00	5,258,762.00



SL. No.	Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
12.00	BSFIC Current Account		
	Opening Balance	3,549,259.00	3,520,061.00
	Add: During the year	28,980.00	29,198.00
	Add: Leave Pay & Gratuity	-	-
	Closing Balance	3,578,239.00	3,549,259.00
13.00	Other Liabilities		
	i) Salary & Wages (Office Staff)	83,151.00	45,435.00
	ii) Salary & Wages (Security)	47,970.00	47,970.00
	iii) Provident Fund	7,965.00	6,198.00
	iv) Electricity & Fuel	38,803.00	34,517.00
	v) Sewerage Bill	23,957.00	22,754.00
	vi) Audit Fee	20,000.00	20,000.00
	vii) Repair of Water Line	49,654.00	49,654.00
	viii) Accrued Cleaner Bill	-	700.00
	Total	271,500.00	227,228.00
14.00	Liabilities for Income Tax		
	ATI	443,799.00	443,799.00
	Total	443,799.00	443,799.00
15.00	Liabilities for Leave Pay & Gratuity		
	Opening Balance	750,069.00	688,089.00
	Add: During the year (Annexure-2)	68,340.00	61,980.00
		818,409.00	750,069.00
	Less: Adjustment during the year	-	-
	Closing Balance	818,409.00	750,069.00
16.00	Current Account with sister concern		
	Opening Balance	3,550.00	3,550.00
	Add: Profit During the year	-	-
		3,550.00	3,550.00
	Less: Adjustment during the year	-	-
	Closing Balance	3,550.00	3,550.00
17.00	Advance Rent Deposits		
	Advance Rent Deposits (Annexure-1)	406,263.00	406,263.00
	Add: Advance During The Year	-	-
	Closing Balance	406,263.00	406,263.00
18.00	Salary & Wages (Office Staff)		
	Total Payment Except Provident Fund	846,559.00	500,392.00
	Less: Previous Year's Due	45,435.00	33,914.00
		801,124.00	466,478.00
	Add: Current Year's Due	83,151.00	45,435.00
	Total	884,275.00	511,913.00



SL. No.	Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
19.00	Salary & Wages (Security)		
	Total Payment	582,036.00	438,749.00
	Less: Previous Year's	47,970.00	28,101.00
	Sub Total	534,066.00	410,648.00
	Add: Current Year's	47,970.00	47,970.00
	Total	<u>582,036.00</u>	<u>458,618.00</u>
20.00	Provident Fund		
	Total Payment	111,772.00	84,312.00
	Less. Due to Previous Year	6,198.00	5,352.00
		105,574.00	78,960.00
	Add. Due to Current Year	7,965.00	6,198.00
	Total	<u>113,539.00</u>	<u>85,158.00</u>
21.00	Electricity & Fuel		
	Total Payment	400,402.00	384,150.00
	Less: Previous Year's Due	34,517.00	57,889.00
		365,885.00	326,261.00
	Add: Current Year's Due	38,803.00	34,517.00
	Total	<u>404,688.00</u>	<u>360,778.00</u>
22.00	Water & Sewerage Bill		
	Total Payment	284,135.00	319,531.00
	Less: Previous Year's Due	22,754.00	38,896.00
	Sub total	261,381.00	280,635.00
	Add: Current Year's Due	23,957.00	22,754.00
	Total	<u>285,338.00</u>	<u>303,389.00</u>
23.00	Audit Fee		
	Total Payment	20,000.00	20,000.00
	Less: Previous Year's Due	20,000.00	20,000.00
		-	-
	Add: Current Year's Due	20,000.00	20,000.00
	Total	<u>20,000.00</u>	<u>20,000.00</u>
24.00	Cleaner Bill		
	Total Payment	5,600.00	15,100.00
	Less: Previous Year's Due	700.00	-
		4,900.00	15,100.00
	Add: Current Year's Due	-	700.00
	Total	<u>4,900.00</u>	<u>15,800.00</u>
25.00	Repair of Water Line		
	Total Payment with VAT & Tax)	-	446,895.00
	Less: Previous Year's Due	-	-
		-	446,895.00
	Add: Current Year's Due	-	49,654.00
	Total	-	<u>496,549.00</u>



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S: Crescent Oil Mills Ltd. (Unsold Portion)
NON-CURRENT ASSETS
For the year ended June 30, 2018

Annexure-A1

SL. No.	Particulars	Value of Cost			Depreciation Rate	Total Depreciation	Written Down Value
		Opening Balance	Addition	Total Cost			
1	Furniture & Fixture	468	-	468	10%	47	421
2	Type Machin (Useless)	19	-	19	0%	-	19
	Total	487	-	487		47	440



CRESCENT GROUP OF INDUSTRIES LIMITED

M/S Shaikh Mustaba & Co.

Advance Rent Deposits

For the year ended June 30, 2018

Annexure-1

Sl. No.	Name of Depositors (Tenants)	Room Details	Amount (TK.) 30/6/2018	Amount (TK.) 30/6/2017	Remark
1	Md. Jahangir Kabir	G-5, 6	8,300.00	8,300.00	
2	Abdul Mannan (Mala Paribahan)	G-6, 4, 8	4,117.00	4,117.00	
3	Hazi Md. Idris Miah	G-3	1,881.00	1,881.00	
4	Afroza Akhter/M. Abdullah(Last Year)	G-2	11,307.00	11,307.00	
5	Mrs. Mostary Begum	G-4	5,940.00	5,940.00	
6	Abdus Sobahan	2nd-4	1,354.00	1,354.00	
7	Ahmed Sultan	2nd-3	1,264.00	1,264.00	
8	Md. Iftekhar Ahmed	2nd-1	7,843.00	7,843.00	
9	Md. Selim Ullah Anayet	2nd-5	1,728.00	1,728.00	
10	M/S. National Commercial	2nd-8	470.00	470.00	
11	Nadim Shehjad	2nd-3	7,275.00	7,275.00	
12	Mahabubul Haque Bhuiyan	4th-10	5,400.00	5,400.00	
13	Hazi Abu Hossain/Sher Ali(Last year)	2nd-7	7,224.00	7,224.00	
14	Shri Nirangan Shaha	2nd-10	564.00	564.00	
15	Md. Rafiqul Islam	2nd-9	6,600.00	6,600.00	
16	Alal Enterprize	3rd-1A	230.00	230.00	
17	M/S. Milon Enterprize	3rd-1/A	3,852.00	3,852.00	
18	Abdul Hannan	3rd-1	2,700.00	2,700.00	
19	Md. Emdadul Haque	3rd	225.00	225.00	
20	M/S. S M Enterprize		2,614.00	2,614.00	
21	M/S. Rose Corporation	3rd-4	286.00	286.00	
22	M/S. Niwamat Ullah	3rd-5, 6	430.00	430.00	
23	Md. Vola/Sher Ali(Last year)	3rd-9	3,381.00	3,381.00	
24	M/S. Shafi Uddin Mollah	3rd-11	75.00	75.00	
25	M/S. Ratan Agency		190.00	190.00	
26	M/S. Sumona Store		507.00	507.00	
27	M/S. Mosqo International	3rd-12, 13	430.00	430.00	
28	M/S. Kabir Ahmed	3rd-15	2,307.00	2,307.00	
29	Hazi Md. Kaiyum	3rd-9	1,905.00	1,905.00	
30	Md. Shamsuddoha	3rd-17	2,300.00	2,300.00	
31	Tara Nagar Hardwar Store	3rd-18	4,800.00	4,800.00	
32	Al-Haz Dosth Mohammad		4,830.00	4,830.00	
33	Owazed Rabbani	4th-3	100.00	100.00	
34	M/S. Mahbub Traders	4th-1, 1/A	4,690.00	4,690.00	
35	M/S. Mirza Trading	4th-5	200.00	200.00	
36	M/S. Moklesur Rahman	4th-5	3,608.00	3,608.00	
37	M/S. Balbul Miah	4th-10	200.00	200.00	
38	M/S. Mansur Ali & Co.	4th-11	100.00	100.00	
39	M/S Abu Taher	4th-12	200.00	200.00	
40	M/S. Nazrul Islam	4th-12	200.00	200.00	
41	Md. Abul Khayer Patwary	4th-13	2,300.00	2,300.00	
42	Sri Nirangan Roy	5th-1, 2	430.00	430.00	
43	Shri Promod Chandra Das	5th-1, 2	1,505.00	1,505.00	
44	Aliif Sindiket	2nd-6	2,000.00	2,000.00	
45	Bangladesh Traders	2nd-9	600.00	600.00	
46	Bishanath Agor Owala	3rd-15	546.00	546.00	
47	Md. Jakir Hossain Sumon	3rd-11	4,540.00	4,540.00	
48	Md. Masum	4th-3	3,600.00	3,600.00	
49	Md. Arif Hosen	4th-7	4,100.00	4,100.00	
50	Md. Robiul Khan	4th-12	5,355.00	5,355.00	
51	Mrs. Khadija Begum		266,660.00	266,660.00	
52	M/S. Textile Agency		3,000.00	3,000.00	
	Total		406,263.00	406,263.00	



CRESCENT GROUP OF INDUSTRIES LIMITED

M/S Sheikh Mustaba & Co.

Leave Pay & Gratuity

For the year ended June 30, 2018

Annexure-2

Sl. No.	Name & Position	Opening Balance 1/7/2017	Provision 2017-2018	Payment 2016- 2017	Closing Balance 30/6/2018	Remarks
1	Mr. Md. Moktar Hosen Bhuyan, Asst. Accounts Officer	253,343.00	-	-	253,343.00	
2	Mr. S M Abul Hossain, Junior Officer/ In charge	81,870.00			81,870.00	
3	Md. Abdul Ohab, Office Assistant	177,540.00	68,340.00	-	245,880.00	
4	Mr. Sirajul Islam, Office Assistant	237,316.00	-	-	237,316.00	On Duty
	Total	750,069.00	68,340.00	-	818,409.00	



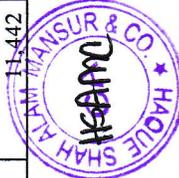
CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Sheikh Mustaba & Co.

House Rent

For the year ended June 30, 2018

House Rent receivable from following tenants-

L. No.	Particulars	Area Sft.	Rate per Sft.	Monthly Rent	Current Years Rent	Receivable as on 1/7/2017	Total Outstanding upto 30/6/2018	Current years Realization	Area Realization	Total Realization	Receivable as on 30/6/2018	Uncearned as on 30/6/2018	Remark
1	Rupali Bank Ltd.	2800	50.00	133,000	1,596,000	133,000	1,729,000	1,463,000	133,000	1,596,000	133,000	-	
2	Afroza Akter	335	11.25	3,769	45,228	-	45,228	30,152	-	30,152	15,076	-	
3	Md. Idris Mia	114	11.25	1,283	15,390	-	15,390	10,260	-	10,260	5,130	-	
4	Nishsa /Shifa	176	11.25	1,980	23,760	-	23,760	15,840	-	15,840	7,920	-	
5	Md. Kamal Uddin	184	11.25	2,070	24,840	-	24,840	16,560	-	16,560	8,280	-	
6	Abdul Mannan (Paribahan)	418	11.25	4,703	56,430	-	56,430	37,620	-	37,620	18,810	-	
7	Md. Jahangir Kabir	622	11.25	6,998	83,970	-	83,970	55,980	-	55,980	27,990	-	
8	Md. Ebadul Haque	-	-	465	5,580	-	5,580	2,790	-	2,790	2,790	-	
9	Abdul Mannan (Paribahan)	-	-	150	1,800	-	1,800	1,200	-	1,200	600	-	
10	Iftexhar Hasan	581	8.63	5,014	60,168	-	60,168	40,112	-	40,112	20,056	-	
11	Md. Kabir Ahmed	280	8.63	2,417	28,998	-	28,998	19,332	-	19,332	9,666	-	
12	Nadim Shahjad	281	8.63	2,425	29,100	-	29,100	19,400	-	19,400	9,700	-	
13	Abdus Shobhan	301	8.63	2,598	31,176	-	31,176	20,784	-	20,784	10,392	-	
14	Md. Selim i'llah Anaet	192	8.63	1,657	19,884	-	19,884	13,256	-	13,256	6,628	-	
15	Bangladesh Goods Supply Agency	764	8.63	6,593	79,116	6,594	85,710	52,749	6,594	59,343	26,367	-	
16	Hazi Abu Hossen	279	8.63	2,408	28,896	-	28,896	19,264	-	19,264	9,632	-	
17	Md. Rafikul Islam	196	8.63	1,692	20,298	3,383	23,681	13,532	3,382	16,914	6,767	-	
18	Shri Nironjon Shaha	150	8.63	1,295	15,534	-	15,534	10,356	-	10,356	5,178	-	
19	M/S Alal Enterprise	335	7.88	2,640	31,680	5,280	36,960	21,120	5,280	26,400	10,560	-	
20	Abdul Hannan	232	7.88	1,828	21,936	-	21,936	14,624	-	14,624	7,312	-	
21	Abdul Kader Mia	232	7.88	1,828	21,936	7,312	29,248	14,624	7,312	21,936	7,312	-	
22	Md. Johirul Islam	169	7.88	1,332	15,984	-	15,984	10,656	-	10,656	5,328	-	
23	Md. Monir Hossen	143	7.88	1,127	13,524	2,254	15,778	9,016	2,254	11,270	4,508	-	
24	Md. Bhola Mia	143	7.88	1,127	13,524	-	13,524	9,016	-	9,016	4,508	-	
25	Hazi Mohammad Kaium	121	7.88	954	11,442	-	11,442	7,628	-	7,628	3,814	-	



S. No.	Particulars	Area Sft.	Rate per Sft.	Monthly Rent	Current Years Rent	Receivable as on 1/7/2017	Total Outstanding upto 30/6/2018	Current years Realization	Arrear Realization	Total Realization	Receivable as on 30/6/2018	Unearned as on 30/6/2018	Remarks
6	Md. Abadul Haque	121	7.88	954	11,442	-	11,442	6,675	-	6,675	4,767	-	
7	Md. Jakir Hossen	192	7.88	1,513	18,156	1,237	19,393	12,104	-	12,104	7,289	-	
8	Md. Helal Ahmed	181	7.88	1,427	17,118	-	17,118	11,472	-	11,472	5,646	-	
9	Mahbub Jalil	182	7.88	1,434	17,208	2,868	20,076	11,412	2,868	14,280	5,796	-	
10	Md. Shamsuddoha	181	7.88	1,427	17,118	2,853	19,971	11,412	2,853	14,265	5,706	-	
11	Taranagar Hardware store	203	7.88	1,600	19,200	-	19,200	12,800	-	12,800	6,400	-	
12	M/S Mahbub Treaders	335	6.38	2,138	25,650	-	25,650	17,100	-	17,100	8,550	-	
13	M/S Mahbub Treaders	335	6.38	2,138	25,650	4,275	29,925	17,100	4,275	21,375	8,550	-	
14	Mst. Nurunnahar Begum	283	6.38	1,806	21,666	-	21,666	10,833	-	10,833	10,833	-	
15	Md. Masum	283	6.38	1,806	21,666	3,610	25,276	14,444	3,610	18,054	7,222	-	
16	Md. Mokhlesur rahman	283	6.38	1,806	21,666	-	21,666	14,444	-	14,444	7,222	-	
17	Mst. Jannatun Nahar	284	6.38	1,812	21,744	-	21,744	14,496	-	14,496	7,248	-	
18	Nd. Arif Hossen	423	6.38	2,699	32,388	-	32,388	21,592	-	21,592	10,796	-	
19	Abdul Mannan(Paribahan)	286.00	6.38	1,825	21,900	-	21,900	14,600	-	14,600	7,300	-	
20	Mamun Forazi	283	6.38	1,806	21,666	-	21,666	14,444	-	14,444	7,222	-	
21	Md. Mahbub Ul haque	283	6.38	1,806	21,666	1,805	23,471	14,444	1,805	16,249	7,222	-	
22	Md. Rabiullah Khan	280	6.38	1,787	21,438	-	21,438	14,292	-	14,292	7,146	-	
23	Hazi Abul Khaier Patoari	270	6.38	1,723	20,676	-	20,676	13,784	5,160	18,944	1,732	-	
24	Shri Promod Chandro Das	430	6.38	2,580	30,960	5,160	36,120	20,640	400	21,040	15,080	-	
25	Md. Sadek Hossen Saddam	-	-	200	2,400	400	2,800	1,600	-	1,600	1,200	-	
26	Mahbub Jalil	-	-	-	-	39,200	39,200	-	-	-	39,200	-	
27	Abdul Motin	-	-	-	-	32,448	32,448	-	-	-	32,448	-	
28	Md Moskander	-	-	-	-	47,321	47,321	-	-	-	47,321	-	
29	M/S Bozlor Haque & Co.	-	-	-	-	1,314	1,314	-	-	-	1,314	-	
	Total			225,631	2,707,572	300,314	3,007,886	2,198,559	178,793	2,377,352	630,534	-	
	Court Case	-	-	8,901	106,815	2,647,806	2,754,621	-	-	-	2,754,621	-	
	Grand Total			234,532	2,814,387.00	2,948,120	5,762,507	2,198,559	178,793	2,377,352	3,385,155	-	
	Grand Total			234,532	2,814,387.00	2,948,120	5,762,507.00	2,198,559	178,793	2,377,352	3,385,155.00	-	



CRESCENT GROUP OF INDUSTRIES LIMITED

M/S Sheikh Mustaba & Co.

House Rent (Court Case)

For the year ended June 30, 2018

rt Cases are under process against the following tenants-

	Particulars	Area Sft.	Rate per Sft.	Monthly Rent	Current Years Rent	Receivable as on 1/7/2017	Total Outstanding upto 30/6/2018	Current years Realiza-tion	Arrear Realiza-tion	Total Realiza-tion	Receivable as on 30/6/2018	Remarks
	M/S Rose Comercial, 3rd-4	143	4	607.75	7,293	151,276	158,569	-	-	-	158,569	
	S. M. Niamot Ullah, 3rd-5,6	352	4	1,496	17,952	388,970	406,922	-	-	-	406,922	
	M/S Masko Int.3rd-12,13	416	4	1,768	21,216	453,669	474,885	-	-	-	474,885	
	M/S M Soleman, 3rd-14	154	4	655	7,854	147,147	155,001	-	-	-	155,001	
	Md. Mirza Trading, 4th-4	283	4	991	11,886	258,108	269,994	-	-	-	269,994	
	Ahsan Ullah, 4th-9	283	4	-	-	181,513	181,513	-	-	-	181,513	
	Mousur Ali, 4th-11	283	4	991	11,886	166,339	178,225	-	-	-	178,225	
	Md. Bulbul Mih, 4th-10	283	4	-	-	162,486	162,486	-	-	-	162,486	
	Mostofa & Brothers, 2nd-1	283	4	-	-	123,572	123,572	-	-	-	123,572	
	M/S National Comercial, 2rd 8	532	5	2,394	28,728	614,726	643,454	-	-	-	643,454	
	Total			8,901	106,815	2,647,806	2,754,621	-	-	-	2,754,621	



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Sheikh Mustaba & Co.
Electric Bill Realized & Receivable
For the year ended June 30, 2018

The Electr.city Bill Receivable from following Tenants-

SL. No.	Particulars	Monthly Bill	Current Years Bill	Receivable as on 1/7/2017	Total Outstanding upto 30/6/2018	Current years Realization	Arrear Realization	Total Realization	Receivable as on 30/6/2017	Uncearned as on 30/6/2017	Remarks
1	Rupali Bank Ltd.	-	-	-	-	-	-	-	-	-	Own
2	Afroza Akter	Stock Exp.250	2,000	-	2,000	2,000	-	2,000	-	-	
3	Md. Idris Mia	Meter Basis	11,230	2,828	14,058	11,230	2,828	14,058	-	-	
4	Nishsa /Shifa	Meter Basis	4,144	946	5,090	4,144	946	5,090	-	-	
5	Md. Kamal Uddin	Meter Basis	5,070	1,078	6,148	2,177	1,078	3,255	2,893	-	
6	Abdul Mannan (Mala Prb)	Meter Basis	15,683	3,636	19,319	15,683	3,636	19,319	-	-	
7	Md. Jahangir Kabir	Meter Basis	6,658	1,505	8,163	6,658	1,505	8,163	-	-	
8	Md. Ebadul Haque	Meter Basis	11,023	1,152	12,175	11,023	1,152	12,175	-	-	
9	Iftekhhar Hasan	Stock Exp.250	2,000	-	2,000	2,000	-	2,000	-	-	
10	Md. Kabir Ahmed	Stock Exp.250	2,000	-	2,000	2,000	-	2,000	-	-	
11	Nadim Shahjad	Stock Exp.250	2,000	-	2,000	2,000	-	2,000	-	-	
12	Abdus Shobhan	Meter Basis	5,231	1,872	7,103	5,231	1,872	7,103	-	-	
13	Md. Selim Ullah Anaet	Stock Exp.250	2,000	-	2,000	1,500	-	1,500	500	-	
14	Bangladesh Goods Supply Agency	Meter Basis	75,445	11,104	86,549	75,445	11,104	86,549	-	-	
15	Hazi Abu Hossen	Stock Exp.250	2,000	-	2,000	2,000	-	2,000	-	-	
16	Md. Rafikul Islam	Stock Exp.250	2,000	2,250	4,250	1,750	2,250	4,000	250	-	
17	Shri Nironjon Shaha	Meter Basis	1,537	755	2,292	1,537	755	2,292	-	-	
18	M/S Alal Enterprise	Stock Exp.250	2,000	1,413	3,413	-	1,413	1,413	2,000	-	
19	Abdul Hannan	Meter Basis	11,362	2,372	13,734	11,362	2,372	13,734	-	-	
20	Abdul Kader Mia	Meter Basis	1,556	2,184	3,740	1,556	2,184	3,740	-	-	
21	Md. Johirul Islam	Meter Basis	3,821	2,162	5,983	3,821	2,162	5,983	-	-	
22	Md. Monir Hossain	Meter Basis	2,000	2,000	4,000	1,750	2,000	3,750	250	-	
23	Vola Mia	Meter Basis	2,000	-	2,000	2,000	-	2,000	-	-	



Sl. No.	Particulars	Monthly Bill	Current Years Bill	Receivable as on 1/7/2017	Total Outstanding upto 30/6/2018	Current years Realization	Arrear Realization	Total Realization	Receivable as on 30/6/2017	Unearned as on 30/6/2017	Remarks
24	Hazi Kaium	Meter Basis	2,000	1,750	3,750	2,000	1,750	3,750	-	-	
25	Jakir Hossain	Meter Basis	2,000	2,550	4,550	2,000	2,550	4,550	-	-	
26	Helal Ahamed	Meter Basis	4,000	6,000	10,000	-	6,000	6,000	4,000	-	
27	Samsudha	Meter Basis	2,849	4,840	7,689	2,849	4,840	7,689	-	-	
28	Tara Hardwere	Meter Basis	6,644	6,603	13,247	6,644	6,603	13,247	-	-	
29	M/S Mahbub Treaders	Meter Basis	3,892	1,240	5,132	3,375	1,240	4,615	517	-	
30	M/S Mahbub Treaders	Meter Basis	4,069	3,150	7,219	4,069	3,150	7,219	-	-	
31	Mst. Nurunnahar Begum	Meter Basis	4,938	2,122	7,060	4,938	2,122	7,060	-	-	
32	Md. Masum	Stock Exp.250	2,000	2,000	4,000	2,000	2,000	4,000	-	-	
33	Md. Mokhlesur rahman	Meter Basis	5,054	4,338	9,392	5,054	4,338	9,392	-	-	
34	Mst. Jannatun Nahar	Meter Basis	4,982	1,211	6,193	4,982	1,211	6,193	-	-	
35	Nd. Arif Hossen	Stock Exp.250	2,000	4,735	6,735	1,405	4,735	6,140	595	-	
36	Abdul Mannan(Mala Poribo)	Stock Exp.250	-	1,276	1,276	-	-	-	1,276	-	
37	Mamun Forazi	Meter Basis	14,036	3,666	17,702	14,036	3,666	17,702	-	-	
38	Md. Mahbub Ul haque	Meter Basis	9,642	2,681	12,323	9,642	2,681	12,323	-	-	
39	Md. Rabiullah Khan	Meter Basis	4,850	1,049	5,899	4,850	1,049	5,899	-	-	
40	Hazi Abul Khaier Patoari	Stock Exp.250	2,000	3,000	5,000	1,500	3,000	4,500	500	-	
41	Shri Promod Chandro Das	Meter Basis	8,333	5,952	14,285	8,333	5,952	14,285	-	-	
42	M/S Boztlur Haque & Co.	Meter Basis	-	1,598	1,598	-	-	-	1,598	-	
43	Md. Bulbul mia	Meter Basis	-	11,220	11,220	-	-	-	11,220	-	
44	Mahbub Jalil	Meter Basis	-	10,360	10,360	-	-	-	10,360	-	
45	Abdul Motin	Meter Basis	-	2,110	2,110	-	-	-	2,110	-	
46	Md Moskander Ali	Meter Basis	-	11,960	11,960	-	-	-	11,960	-	
			256,049	132,668	388,717	244,544	94,144	338,688	50,029	-	

Sub Total		256,049	132,668	388,717	244,544	94,144	338,688	50,029
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CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Sheikh Mustaba & Co.
Schedule of WASA Bill Receivable
For the year ended June 30, 2018

Annexure-5

Sl. No.	Particulars	Location	Receivable 1/7/2017	Receivable during the year	Net Receivable 30/6/2018	Remarks
1	Mustari Begum	G-4	2,477.00	-	2,477.00	
2	Md. Kamal Uddin	G-5	2,565.00	-	2,565.00	
3	Hazi Mohammad Kaium	3rd-9	1,551.00	-	1,551.00	
4	M/S. National Commercial	2nd-8	6,871.00	-	6,871.00	
5	M/S Rose Comercial	3rd-4	7,191.00	-	7,191.00	
6	S. M. Niamot Ullah	3rd-5, 6	10,385.00	-	10,385.00	
7	M/S Masko International	3rd-12, 13	7,191.00	-	7,191.00	
8	M/S M Soleman,	3rd-14	8,716.00	-	8,716.00	
9	Md. Misza Trading	4th-4	9,965.00	-	9,965.00	
10	Abdul Motin	4th-6	8,620.00	-	8,620.00	
11	Ahsan Ulah	4th-9	5,585.00	-	5,585.00	
12	Md. Bulbul Mih	4th-10	833.00	-	833.00	
13	Mostofa & Brothers	2nd-1	1,800.00	-	1,800.00	
	Total		73,750.00	-	73,750.00	



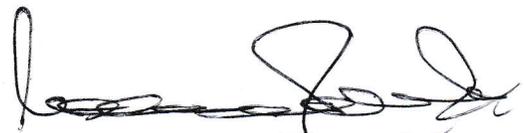
**AUDITED FINANCIAL STATEMENTS
OF
CRESCENT GROUP OF INDUSTRIES LIMITED
M/S CRESCENT OIL MILLS LTD. (UNSOLD PORTION)
FOR THE YEAR ENDED JUNE 30, 2018**

CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Crescent Oil Mills Ltd. (Unsold Portion)
Statement of Financial Position
As at June 30, 2018

Particulars	Notes	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
<u>Properties & Assets</u>			
Fixed Assets (Annexure-A)	2	470,617.00	471,641.00
Current Assets			
Cash in hand		-	-
Cash at Bank		-	-
Total Current Assets		-	-
Total Assets		470,617.00	471,641.00
<u>Capital Fund & Liabilities</u>			
Capital Fund	3	(5,942,232.00)	(5,755,568.00)
Current Liabilities			
Current Account with Crescent Trading	4	11,235.00	11,235.00
BSFIC Current Account	5	405,499.00	405,499.00
Liabilities for Expenses	6	242,022.00	242,022.00
Sheikh Mustaba & Co. (Inter Company Transaction)	7	5,736,675.00	5,551,035.00
Tax Liabilities	8	17,418.00	17,418.00
Total Current Liabilities		6,412,849.00	6,227,209.00
Total Liabilities		470,617.00	471,641.00

The accounting policies and other notes form an integral part of the statement of Financial Position.

This is the Statement of Financial Position referred to in our report of even date.


Haque Shah Alam Mansur & Co.
Chartered Accountants

Place : Dhaka,
Dated : April 15, 2019.

CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Crescent Oil Mills Ltd. (Unsold Portion)
Statement of Income & Expenditure
For the year ended June 30, 2018

Particulars	Notes	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
<u>Income</u>		-	-
<u>Expenditure</u>			
Salary & Wages		185,640.00	140,561.00
Salary & Wages (Temporal)		-	-
Festival Bonus		-	-
Printing & Stationary		-	-
Travelling Conveyance		-	-
Fuel & Oil		-	-
Legal Expenses		-	-
Depreciation Expenses (Annexure-A)		1,024.00	1,078.00
Total Expenditure		186,664.00	141,639.00
Excess of Expenditure over Income		(186,664.00)	(141,639.00)
Total		-	-

The accounting policies and other notes form an integral part of the financial statements.

This is the Statement of Income & Expenditure
referred to in our report of even date.



Haque Shah Alam Mansur & Co.
Chartered Accountants

Place : Dhaka,
Dated : April 15, 2019.



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Crescent Oil Mills Ltd. (Unsold Portion)
Receipt & Payment Statement
For the year ended June 30, 2018

Particulars	Notes	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
<u>Received</u>			
Opening Balance			
Cash in Hand		-	-
Cash at Bank		-	-
Total Opening Balance		-	-
Received from Sheikh Mustaba &c Co.		185,640.00	112,582.00
Total Received		185,640.00	112,582.00
<u>Payment</u>			
Salary		185,640.00	112,582.00
Travelling & Conveyance		-	-
Total Payment		185,640.00	112,582.00
Closing Balance			
Cash in Hand		-	-
Cash at Bank		-	-
Total Closing Balance		-	-
Total		185,640.00	112,582.00

The accounting policies and other notes form an integral part of the financial statements.

This is the Receipt & Payment Statement referred to in our report of even date.



Haque Shah Alam Mansur & Co.
Chartered Accountants

Place : Dhaka,
Dated : April 15, 2019.



CRESCENT GROUP OF INDUSTRIES LIMITED

M/S Crescent Oil Mills Ltd. (Unsold Portion)

Notes to the Accounts

As at June 30, 2018

1.00 Background :

In exercise of powers under articles 4 & 5 (2) (a) (b) Bangladeshi Abandoned Property, Management & Disposal order 1971, the Ministry of Industries took over the establishment as mentioned above and subsequently that has been placed under BSFIC vide letter no. B/D/S/11/ FA.S/13/2317 dated 29-06-1974 issued by the Ministry of Industry, Nationalized Industries Division, Government of the people's republic of Bangladesh, Dhaka.

1.01 Address of Registered Place of company :

The registered office of the company is located at Chinishilpa Bhaban, 3, Dilkuisha Commercial Area Dhaka-1000, Bangladesh. The business operations of the Company are being carried out through its two branches located in Bangladesh . As follows : 1) M/S Sheikh Mustaba & Co . 46 , Imam gong , Dhaka . 2) M/S Crescent Oil Mills ltd . Aligong,

1.02 Principal Activities of the Company :

The Crescent Oil Mills Ltd. has one acre land. It has one godawn on the land which is unused. There is no income on the property.

SL. No.	Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
2.00	Fixed Assets		
	Opening Balance	471,641.00	472,719.00
	Less: Depreciation	1,024.00	1,078.00
	Ending Balance	470,617.00	471,641.00
3.00	Capital Fund		
	The above balance is brought forward from last year bala	537,221.00	537,221.00
	Less: Income Statement Balance (Note: 3.01)	(6,479,453.00)	(6,292,789.00)
	Total	(5,942,232.00)	(5,755,568.00)
3.01	Income Statement Balance (Loss)		
	Opening Balance	(6,292,789.00)	(6,151,150.00)
	Add: Loss during the year	(186,664.00)	(141,639.00)
		(6,479,453.00)	(6,292,789.00)
	Add: Adjustment during the year	-	-
	Total	(6,479,453.00)	(6,292,789.00)



Haque Shah Alam Mansur & Co.
Chartered Accountants

SL. No.	Particulars	FY-2017-2018 Amount (TK.)	FY-2016-2017 Amount (TK.)
4.00	Current Account with Crescent Trading		
	The above balance is brought forward from last year balance	11,235.00	11,235.00
	Total	11,235.00	11,235.00
5.00	BSFIC Current Account		
	Opening Balance	405,499.00	405,499.00
	Add: During the year	-	-
		405,499.00	405,499.00
	Less: Adjustment during the year	-	-
	Total	405,499.00	405,499.00
6.00	Liabilities for Expenses		
	Opening Balance	242,022.00	242,022.00
	Add: During the year	-	-
		242,022.00	242,022.00
	Less: Adjustment during the year	-	-
	Total	242,022.00	242,022.00
7.00	SK. Mustaba & Co. inter Co. transaction		
	Opening Balance	5,551,035.00	5,410,474.00
	Add: During the year (Note: 7.01)	185,640.00	140,561.00
		5,736,675.00	5,551,035.00
	Less: Adjustment during the year	-	-
	Total	5,736,675.00	5,551,035.00
7.01	Inter Co. Transaction		
	Salary	185,640.00	140,561.00
	Travelling & Conveyance	-	-
	Total	185,640.00	140,561.00
8.00	Tax Liabilities		
	The above balance is brought forward from last year balance	17,418.00	17,418.00
	Total	17,418.00	17,418.00



CRESCENT GROUP OF INDUSTRIES LIMITED
M/S Crescent Oil Mills Ltd. (Unsold Portion)
FIXED ASSETS

For the year ended June 30, 2018

Annexure-A

SL. No.	Particulars	Value of Cost			Depreciation Rate	Total Depreciation	Written Down Value
		Opening Balance	Addition	Total Cost			
1	Building	20,483.00	-	20,483.00	5%	1,024.00	19,459.00
2	Land	451,158.00	-	451,158.00	0%	-	451,158.00
	Total	471,641.00	-	471,641.00		1,024.00	470,617.00

