

নিরীক্ষা প্রতিবেদন
AUDITORS' REPORT

OF

OF
BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
FOR THE YEAR ENDED JUNE 30, 2022



Solution....Begins

রহমান মোস্তফা আলম এন্ড কোং
RAHMAN MOSTAFA ALAM & CO.
CHARTERED ACCOUNTANTS



Principal Office : Paramount Heights (7th Floor, D2 & C1), 65/2/1 Box Culvert Road, Purana Paltan, Dhaka-1000
Phone : +88-02-9553449, 9551128, Mob : 01914284705, 01819225339, E-mail : rmadhaka@gmail.com, Web : www.rmabd.com
Branch Office (Dhaka) : House # 195 (3rd Floor, C-3), Road # 1, New DOHS, Mohakhali, Dhaka-1206
Phone : +88-02-9834313, Mob : 01920911976, 01819224976, 01819225339, E-mail : rmadhaka@gmail.com, Web : www.rmabd.com
Branch Office (Chattogram) : Al Madina Tower (6th Floor) 88/89 Agrabad C/A Chattogram-4100



Independent Auditor's Report

To the Shareholders of Bangladesh Sugar and Food Industries Corporation Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Bangladesh Sugar and Food Industries Corporation**, the corporation which comprise the Statement of Financial Position as at June 30, 2022, Statement of income and expenditure, Statement of changes in fund and Statement of Cash flows for the year ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information disclosed in notes 1 to 55, Annexure-A to B.

In our opinion, except for the effect of the matter 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 corporation as at June 30, 2022 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. Office Building Tk. 523,080 and Vehicles Tk. 249,900 recognized as assets instead of repair and maintenance expense which is non-compliance of IAS-16.
2. The entity stated in Capital work in progress, that a building is under construction; but some parts of the building is ready for use and rented to the Citizen Bank Ltd. As per IAS-16, completed parts of the building is to be transferred to assets.
3. "Investment in all project" amounting to Tk. 1,778,682,485 (Note: 07) have been carry forwarded and seems irrecoverable. As per para 5.4.4 of IFRS-9, the amount should be written off.
4. "Investment in underway and other project" amounting to Tk. 9,362,787 (Note: 09) have been carry forwarded and no existence was found. As per para 5.4.4 of IFRS-9, the amount should be written off.
5. "Current accounts with inactive enterprise" amounting to Tk. 496,550,612 (Note:11) are irrecoverable. As per para 5.4.4 of IFRS-9, the amount should be written off.
6. Provision for gratuity and gratuity payable amounting to Tk. 1,575,001,995. But the entity raised gratuity fund is only 54,125,374. Shortfall amounting to Tk. 1,520,876,620.

We 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 Institute 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.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the corporation 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 auditors' 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:

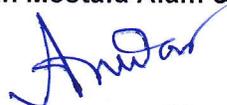
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 Institute'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 corporation 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.

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.

Report on other Legal and Regulatory Requirements

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 purpose of our audit and made due verification thereof; except the areas mentioned in basis for qualification.
- b) in our opinion, proper books of accounts as required by law have been kept by the corporation so far as it appeared from our examination of these books; except the areas mentioned in basis for qualification.
- c) the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; except the areas mentioned in basis for qualification.

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants
Signature : 
Auditor's Name : Md. Anwaruzzaman FCA, **Enroll No.:** 1268
Date : 28.11.2022
Place : Dhaka
DVC : 2211281268AS378905



BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION

Statement of Financial Position
As at June 30, 2022

Particulars	Notes	Amount in Taka	
		June 30, 2022	June 30, 2021
ASSETS			
Non-current Assets			
Property, Plant and Equipment	3.00	188,422,575	138,966,763
Intangible Assets	4.00	36,972	43,496
Capital Work in Progress	5.00	136,038,846	190,367,314
		324,498,393	329,377,573
Investment			
Investment on FDR		23,000,000	-
Investment in Share Capital and Equity	6.00	1,026,995,386	1,026,995,386
Investment in all project	7.00	1,778,682,485	1,778,682,485
Investment in Shares	8.00	260,000	260,000
Investment in Underway and other Project	9.00	9,362,787	9,362,787
		2,838,300,658	2,815,300,658
Current Assets			
Current Accounts With Enterprise - Receivable	10.00	42,331,191,553	41,190,650,705
Current Accounts With inactive Enterprise	11.00	496,550,612	496,550,612
Current Accounts With Taken Back Enterprise		2,746,947	2,746,947
Stationary and Others Stock	12.00	446,506	98,238
Loan and Advance, Deposit, Receivables & Prepayment	13.00	3,956,167,940	3,963,966,247
Cash and Cash Equivalent	14.00	1,184,426,434	343,246,757
		47,971,529,992	45,997,259,505
Total Assets		51,134,329,043	49,141,937,737
FUND AND LIABILITIES			
Fund			
Shareholders' Fund	15.00	962,895,975	962,895,974
Government Fund Loans, Grants & Foreign Credit	16.00	5,797,690,683	5,297,690,683
Long-Term Liabilities For other Finance	17.00	628,182,215	628,182,215
		7,388,768,873	6,888,768,872
Non-current Liabilities			
Bank Overdrafts (OD)	18.00	21,712,690,038	21,334,330,987
Bank CC (Hypo)Loan	19.00	16,776,333,025	16,359,316,475
		38,489,023,063	37,693,647,462
Current Liabilities			
Current Liabilities For Expense	20.00	31,495,271	46,101,475
Current Liabilities For Other Finance	21.00	1,999,597,568	1,553,645,258
Current Account With Enterprise - Payable	22.00	3,197,491,339	2,931,821,740
Current Account With Inactive Enterprise	23.00	9,832,858	9,832,858.46
Fund Received Against Disinvested Enterprise	24.00	18,120,071	18,120,070.89
		5,256,537,107	4,559,521,402
Total Fund and Liabilities		51,134,329,043	49,141,937,737

The annexed notes from 1 to 55 and annexure A to B from an integral part of these financial statements.

[Signature]
20/3/22
DIRECTOR
মোঃ আশরাফ আলী

[Signature]
DIRECTOR
খোশবخت আলী আহমেদ এনডিসি
পরিচালক (অর্থ)
বি এস এফ আই সি

Signed in terms of our separate report of even date.

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants

Signature :

Auditor's Name : Md. Anwaruzzaman FCA,

Enroll No.: 1268

Date : 28.11.2022

Place : Dhaka

DVC : 2211281268AS378905





BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION

Statement of Income and Expenditure
For the year ended June 30, 2022

Particulars	Notes	Amount In Taka	
		July 01, 2021 to June 30, 2022	July 01, 2020 to June 30, 2021
A. INCOME		313,890,978	314,250,173
Bank Interest Income	25	-	-
Sale of Tender Forms		744,600	669,000
Interest on House Building & Motor Cycle Loan		-	27,000
Sundry Receipts		2,694,674	1,710,230
Forfeiture on Security Deposit		47,250	585,600
Rental Income Office Building		-	-
H/O Overhead Charge to Enterprise		309,167,454	311,016,343
Sugar Dealership Renewal fee		1,237,000	242,000
B. EXPENDITURE		255,822,092	272,553,801
Basic Salaries	26	120,628,979	126,352,072
Provident Fund Contribution	27	7,648,174	7,932,790
House Rent Allowance	28	60,277,226	63,947,420
Medical Allowance	29	4,223,395	4,381,188
Leave Pay & Gratuity	30	36,073,875	33,902,984
Bonus	31	18,081,627	21,615,925
Conveyance Allowance	32	238,520	261,576
Education Allowance	33	1,350,043	1,255,526
Tiffin Allowance	34	160,579	175,500
Washing Allowance	35	49,320	60,579
Recreation Allowance	36	1,413,510	6,404,100
Other Allowance	37	-	-
Charge Allowance	38	-	23,150
Salary- Daily Basis	39	2,177,096	2,557,794
Baisakhi Bhatta		2,036,808	2,102,887
Car Allowance		1,325,000	1,375,000
Entertainment Expenses		22,200	22,800
Incentive Allowance		-	60,770
Mobile Phone Allowance		43,500	49,500
Telephone Encashment Allowance		72,240	72,240
C. OTHER EXPENSE		58,068,886	41,696,372
Advertisement & Publicity Exp.		734,811	295,915
Audit Fees		98,200	103,200
Overtime	40	1,999,797	2,507,789
Travelling & Conveyance	41	461,404	344,180
Entertainment	42	675,503	575,234
Repairing & Maintenance-Office Building		1,701,131	1,783,560
Repairing & Maintenance-Others	43	421,038	440,849
Repairing & Maintenance-Vehicles		1,790,335	2,016,859
Repairing-Machineries(Chini Bhaban)		1,654,981	1,678,449
Training Expenses	44	237,796	108,700
Postal, Telephone & Internet Expenses	45	727,617	755,768
Newspaper & Periodicals	46	207,306	149,452



Particulars	Notes	Amount In Taka	
		July 01, 2021 to June 30, 2022	July 01, 2020 to June 30, 2021
Printing & Stationary	47	1,022,945	919,141
Rent, Rates & Taxes	48	1,623,400	764,089
Group Insurance Premium	49	2,001,468	1,761,006
Electricity & Wasa Bill	50	5,744,732	5,538,208
Office Rent Expenses	51	868,052	1,506,801
Uniform & Liveries	52	112,800	350,000
Bank Charges & Others	53	984,736	1,066,810
Legal Charges	54	145,310	26,142
Insurance Premium	55	1,017,331	271,671
Petrol & Diesel-Vehicles		3,627,832	3,398,278
Depreciation		19,726,832	4,452,492
Donation & Subscription		100,000	-
Medical Expenses		150,550	13,898
Games, Sports & Welfare		600,950	590,000
Honourium		486,129	593,655
Repairing & Maintenance-Banani Quarter		2,186,992	1,936,910
Scholarship for Children		200,000	200,000
Staff Bus Rent		6,758,908	7,547,317
Sundry Expenses		-	-
Tax on Interest Income/ Charges		-	-
Repairing & Maintenance-Fatulla Quarter		-	-
VAT on Bank Charge and others		-	-
Total Expenditure (B+C)		313,890,978	314,250,173

The annexed notes from 1 to 55 and annexure A to B from an integral part of these financial statements.


20/11/2022
DIRECTOR

Signed in terms of our separate report of even date.

মোঃ আশরাফ আলী
পরিচালক (অস)
বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন
চিনি শিল্প ভবন, ৩নং দিলকুশা বা/এ, ঢাকা-১০০০


DIRECTOR
মোঃ আশরাফ আলী
পরিচালক (অস)
বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন
চিনি শিল্প ভবন, ৩নং দিলকুশা বা/এ, ঢাকা-১০০০

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants
Signature :
Auditor's Name : Md. Anwaruzzaman FCA, Enroll No.: 1268
Date : 28.11.2022
Place : Dhaka
DVC : 2211281268AS378905



Bangladesh Sugar & Food Industries Corporation
Statement of Changes in Fund
For the year ended June 30, 2022

Amount in Taka

Particulars	Share Capital	Fund Raised for Capital Expenditure	Fund Raised for Building	Reserve	Capital & Equity Contra	Retained Earnings	Total
Balance as on 1st July 2021	1,000,000	39,054,356	140,000,000	1,213,802	781,627,816	-	962,895,974
Addition during the year	-	-	-	-	-	(309,167,454)	(309,167,454)
Head office overhead charged to enterprise	-	-	-	-	-	309,167,454	309,167,454
Balance as on 30th June 2022	1,000,000	39,054,356	140,000,000	1,213,802	781,627,816	-	962,895,974

For the year ended June 30, 2021

Amount in Taka

Particulars	Share Capital	Fund Raised for Capital Expenditure	Fund Raised for Building	Reserve	Capital & Equity Contra	Retained Earnings	Total
Balance as on 1st July 2020	1,000,000	39,054,356	140,000,000	1,213,802	781,627,816	-	962,895,974
Addition during the year	-	-	-	-	-	(311,016,343)	(311,016,343)
Head office overhead charged to enterprise	-	-	-	-	-	311,016,343	311,016,343
Balance as on 30th June 2021	1,000,000	39,054,356	140,000,000	1,213,802	781,627,816	-	962,895,974


DIRECTOR

মোঃ আশরাফ আলী
পরিচালক (ইফু উন্নয়ন ও গবেষণা)
বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন
চিনি শিল্প ভবন, ৩নং দিলকুশা বা/এ, ঢাকা-১০০০


DIRECTOR

খোন্দকার আজিম আহমেদ এনডিসি
পরিচালক (অর্থ)
বি এস এফ আই সি



BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION

Statement of Cash flows

For the year ended June 30, 2022

Particulars	Amount in Taka	
	July 01, 2021 to June 30, 2022	July 01, 2020 to June 30, 2021
A. Net Cash Provided from Operating Activities:		
Net Profit (loss)	-	-
Add: Depreciation	19,726,832	4,414,014
Net Profit /(loss) after: Depreciation	19,726,832	4,414,014
Changes in Working Capital:		
Increase/(Decrease) in Bank Overdraft	378,359,051	3,273,815,332
Increase/(Decrease) in Bank Loan (CC)	417,016,550	222,634,639
Increase/(Decrease) in Current Liabilities for Expense	(14,606,203)	(3,412,689)
Increase/(Decrease) in Current Liabilities for Other Finance	445,952,310	438,551,316
Increase/(Decrease) in Current Account With Enterprise	265,669,599	(209,641,485)
Increase/(Decrease) in Work in Progress-Building	54,328,468	(54,328,468)
Increase/(Decrease) in Current Account With Disinvested Enterprise	-	-
(Increase)/Decrease in Underway and Other Projects	-	-
(Increase)/Decrease in Current Account With Enterprise	(1,140,540,848)	(4,688,811,008)
(Increase)/Decrease in Current Account With Disinvested Enterprise	-	-
(Increase)/Decrease in Stationary and Others Stock	(348,268)	(6,108)
(Increase)/Decrease in Loan, Advance, Deposit & Prepayment	7,798,307	686,024,990
	413,628,965	(335,173,480)
Net Cash Provided From Operating Activities	433,355,797	(330,759,467)
B. Cash Provided from Investing Activities:		
(Increase)/Decrease in Acquisition of Fixed Assets	(69,176,119)	(582,470)
(Increase)/Decrease in Investment on FDR	(23,000,000)	
Net Cash Provided from Investing Activities:	(92,176,119)	(582,470)
C. Cash Provided from Financial Activities:		
(Increase)/Decrease in Foreign Credit	500,000,000	151,823,949
(Increase)/Decrease in Loan From Bank	-	-
Net cash flows from financing activities	500,000,000	-
Net cash flows from total Activities (A+B+C)	841,179,678	(179,517,988)
Opening cash & cash equivalents	343,246,757	522,764,746
Closing Cash and Cash Equivalents	1,184,426,434	343,246,757

The annexed notes from 1 to 55 and annexure A to B from an integral part of these financial statements.


20/24/2022
DIRECTOR
(মোঃ আশরাফ আলী)
পরিচালক (ইক্ষু উন্নয়ন ও গবেষণা)
বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন
চিনি শিল্প ডবন, ৩নং দিলকুশা বা/এ, ঢাকা-১০০০


DIRECTOR
খান্দকার আজিম আহমেদ এনডিসি
পরিচালক (অর্থ)
বি এস এফ আই সি





BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION

Notes to the Financial Statements
As at and for the year ended June 30, 2022

1.00 LEGAL STATUS AND ACTIVITIES

1.01 Legal Status

Bangladesh Sugar Mills Corporation and Bangladesh Food and Allied Industries Corporation were established under President's Order No. 27 of 1972. Subsequently these two corporation were amalgamated under the name of Bangladesh Sugar & Food Industries Corporation (BSFIC) in pursuance of Government Order no. 25 of July, 1976. BSFIC is a body corporate having perpetual succession and common seal with power to acquire, hold and dispose off property, both movable and immovable and by the same name sue and be sued. There are 15 (fifteen) Sugar Mills and one Engineering unit under the Corporation during the year under audit.

1.02 Activities

The activities of BSFIC are executed in accordance with the policy of the Government of the People's Republic of Bangladesh. The major activities of BSFIC are procurement of sugar cane as raw materials for production of sugar and allied products, promotion, marketing of products, borrowing of fund, ascertaining the assets and liabilities, establishment and implementation of development project, training of manpower, infrastructure development in mills area etc.

2.00 SIGNIFICANT ACCOUNTING POLICIES

2.01 Accounting Convention and Basis

These accounts have been prepared under Generally Accepted Accounting Principles using Bangladesh Accounting Standards under the historical cost convention.

2.02 Components of Financial Statements

The financial statements comprises of :

- a) Statement of Financial Position as at June 30, 2022;
- b) Statement of Income and Expenditure for the year ended June 30, 2022;
- c) Statement of Changes in Fund for the ended 30 June 30, 2022
- d) Statement of Cash Flows for the year ended June 30, 2022; and
- e) Notes to the Financial Statements, comprising a summary of significant accounting policies and explanatory information.

2.03 Property, Plant and Equipment

All Property, Plant and Equipment are stated at cost less accumulated depreciation, except land and land

2.04 Depreciation

The depreciation charge for each period is recognized in profit or loss unless it is included in the carrying amount of another asset. Depreciation of an asset begins when it is installed and available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized. Depreciation has been charged using Reducing Balance Method (RBM) as the rates varying from 2.5% to 25% depending on estimated useful life of the assets. Full years depreciation is charged on addition irrespective of date when the related assets are ready to use and no depreciation is charged on assets disposed off during the year. Expenditure for maintenance and repair are expensed, major replacements, renewals and betterment are capitalized. The residual value and the useful life of an asset is reviewed at least at each financial year-end and, if expectations differ from previous estimates, the change(s) shall be accounted for as a change in an accounting estimate.

2.05 Leave Pay and Gratuity

Provision for leave pay and gratuity is made on the basis of 30% of basic pay of employees.

2.06 Provident Fund

The Company operates a contributory provident fund scheme for permanent employees, provision for which is during the year as per rules.

2.07 Accounting for Government Grant

International Accounting Standards (IAS) 20 "Accounting for Government Grants and disclosure of Government Assistance" is followed for recognition of grant income. As per IAS 20 Grant amount used for the organizations expenses has been recognized as income to the extent of expenses incurred.

2.08 Translation of Foreign Currencies

Foreign currencies are converted into Taka at the rate of exchange prevailing on the date of transaction.

2.09 General

Previous year's figures have been rearranged wherever necessary to conform to current year's presentation. Figures have been rounded off to the nearest Taka.



Notes	Particulars	Amount in Taka			
		June 30, 2022	June 30, 2021		
3.00 Property Plant and Equipment					
	Cost				
	Balance as on 01.07.2021	301,074,372	300,491,902		
	Add: Addition during the year	69,176,119	582,470		
	Less: Disposal during the year	-	-		
	Balance as on July 30.06.2022	370,250,491	301,074,372		
	Depreciation:				
	Balance as on 01.07.2021	162,107,609	157,701,271		
	Add: Charged during the year	19,720,307	4,406,338		
	Less: Disposal during the year	-	-		
	Balance as on July 30.06.2022	181,827,916	162,107,609		
	Written Down Value as on 30.06.2022	188,422,575	138,966,763		
4.00 Intangible Assets					
	Cost				
	Opening Balance	159,624	159,624		
	Add: Addition During the Year	-	-		
	Closing Balance	159,624	159,624		
	Accumulated Amortization				
	Opening Balance	116,128	108,452		
	Add: Charged During the Year	6,524	7,676		
	Closing Balance	122,652	116,128		
	Written Down Value as on 30.06.2022	36,972	43,496		
5.00 Capital Work in Progress					
	Opening Balance	190,367,314	136,038,846		
	Add: Addition During the Year	6,950,000	54,328,468		
	Less: Transferred to assets during the year	61,278,468	-		
	Closing Balance	136,038,846	190,367,314		
6.00 Investment in Share Capital and Equity					
	Share Capital and Equity	Govt. Share	Private	44,742	June 30, 2021
A Capital					
	Rangpur Sugar Mills Ltd.	27,000,000	-	27,000,000	27,000,000
	Thakurgaon Sugar Mills Ltd.	15,244,000	-	15,244,000	15,244,000
	Joipurhat Sugar Mills Ltd.	32,400,000	-	32,400,000	32,400,000
	Rajshahi Sugar Mills Ltd.	13,000,000	-	13,000,000	13,000,000
	Kaliachapara Sugar Mills Ltd.	30,020,000	2,000,000	32,020,000	32,020,000
	Faridpur Sugar Mills Ltd.	54,557,000	-	54,557,000	54,557,000
	Deshbandhu Sugar Mills Ltd.	25,865,770	504,178	26,369,948	26,369,948
	Zeal Bagla Sugar Ltd.	30,600,000	-	30,600,000	30,600,000
	Kustia Sugar Mills Ltd.	30,000,000	-	30,000,000	30,000,000
	Mobarakgong Sugar Mills Ltd.	30,755,000	-	30,755,000	30,755,000
	Shyamour Sugar Mills Ltd.	48,267,000	-	48,267,000	48,267,000
	Panchagar Sugar Mills Ltd.	38,000,000	-	38,000,000	38,000,000
	Renwick, Jagneswar & Co.	10,200,000	-	10,200,000	10,200,000



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
	Dhaka Vegatable Oil Ind. Ltd.	11,720,000	11,720,000
	Can Making Tin Printing	6,000,000	6,000,000
	Setabgong Sugar Mills Ltd.	2,200,000	2,200,000
	Carews & Co Ltd.	7,565	7,565
	North Bengal Sugar Mills Ltd.	2,200,000	2,200,000
	Natore Sugar Mills Ltd.	221,535,000	221,535,000
	Sub Total	629,571,335	632,075,513
		2,504,178	2,504,178
B	Equity		
	Equity under ADP Conversation	119,076,000	119,076,000
	Equity under Seed Multiplication	30,476,303	30,476,303
	Sub Total	149,552,303	149,552,303
C	Govt. Quasi Equity Loan Held		
	Investment Equity-ZBSM	88,207,140	88,207,140
	Investment Equity-SHSM	56,562,428	56,562,428
	Investment Equity-ZBSM	100,598,002	100,598,002
	Sub Total	245,367,570	245,367,570
	Total (A+B+C)	1,026,995,386	1,026,995,386
7.00	Investment in All Project		
	BIDC Corporation	229,324,186	229,324,186
	Foreign Credit Non- Development-Credit	917,496,919	917,496,919
	Private Credit- Local Currency	6,768,419	6,768,419
	Option Fund	3,451,969	3,451,969
	Total	621,640,992	621,640,992
		1,778,682,485	1,778,682,485
7.01	The above balances have been carried forward since long time due to non availability of source documents.		
8.00	Investment In Shares		
	ICB ISLAMI Bank LTD.(260 No. of shares @Tk 1000)	260,000	260,000
	Total	260,000	260,000
9.00	Investment in Underway and Other Project		
	Fruits & Veg. Process Plant	9,362,787	9,362,787
	Total	9,362,787	9,362,787
9.01	The above balances have been carried forward since long time due to non availability of source documents.		
10.00	Current Account With Enterprise - Receivable		
	Rangpur Sugar Mills Ltd.	2,722,096,268	2,682,251,019
	Thakurgaon Sugar Mills Ltd.	3,635,525,697	3,555,727,823
	Zeal Bangla Sugar Mills Ltd.	2,444,930,871	2,349,823,335
	Joipurhat Sugar Mills Ltd.	3,153,026,799	3,068,530,868
	Kushtia Sugar Mills Ltd.	3,484,400,726	3,409,842,696
	Rajshahi Sugar Mills Ltd.	4,073,319,676	3,939,417,221
	Mobarakganj Sugar Mills Ltd.	3,111,385,130	3,076,997,044
	Shyampur Sugar Mills Ltd.	3,180,702,757	3,085,967,030
	Panchagar Sugar Mills Ltd.	2,756,999,069	2,684,332,750
	North Bengal Sugar Mills Ltd.	2,202,062,195	2,127,405,082
	Setabganj Sugar Mills Ltd.	3,402,776,012	3,297,613,412



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
	Faridpur Sugar Mills Ltd.	2,469,622,637	2,400,514,074
	Natore Sugar Mills Ltd.	3,019,497,863	2,903,024,143
	Pubna Sugar Mills Ltd.	2,569,327,120	2,535,676,443
	Renwick, Jagneswar & Co.	101,242,380	69,364,945
	National Sugar Mills Ltd.	-	-
	Sk. Mujtaba	4,276,354	4,162,821
	Total	42,331,191,553	41,190,650,705
11.00	Current Account With Inactive Enterprise		
	Eastern Fisheries Ltd.	5,998,036	5,998,036
	Bay Fishing Corporation	1,304,025	1,304,025
	Fish Export Ltd.	6,852,100	6,852,100
	Rahmat Oil Mills Ltd.	855,669	855,669
	Cold Storage at Dhaka	15,069,988	15,069,988
	United Tobacco	808,648	808,648
	Argosy Conserves	98,383	98,383
	Modern Bakery	8,298,123	8,298,123
	Aziz & Co.	1,220	1,220
	Can Making & Tin Printing	19,887,353	19,887,353
	Kaliachapra Sugar Mill	233,452,259	233,452,259
	Deshbandhu Sugar Mill	156,125,238	156,125,238
	Amin Agency	46,876,354	46,876,354
	Crescent Oil Mill	434,949	434,949
	Corn Flour Mill	488,268	488,268
	Total	496,550,612	496,550,612
11.01	The above balances have been carried forward since long time due to non availability of source documents.		
12.00	Stationary and Others Stock		
	Stationary -HO	362,730	94,163
	Stationary- CSO	-	-
	Medicine-HO	83,650	-
	Medicine-CSO	126	-
	CT#2778F	-	4,075
	Total	446,506	98,238
13.00	Loan and Advance, Deposit, Receivables & Prepayment		
A.	Loan and Advanced		
	Computer Loan	-	-
	Advance Against Expense	876,828	1,351,616
	House Building Loan	961,409	1,767,518
	Motor Cycle Loan	45,814	99,298
	Advance Against Salary	636,994	584,087
	Advance Against TA/DA	617,766	248,956
	Advance to Suppliers & Contractors	9,526,669	14,330,797
	Farm Modernisation	3,004,000	3,004,000
	Adv. to C & F Agents-CSO	89,979	89,979
	Zia Fertilizer Company Ltd, Ashuganj	-	300,000
	Receivable From MoF-Import Sugar	3,894,679,492	3,894,679,492
	House Rent Sealing	517,413	522,413
	Liab. for Ripe Seed-Govt	616,622	616,622



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
	Office Rent Adv.-Italian Marbel	19,106	19,106
	Adv. Against Salary Income Tax	3,000,000	2,945,405
	Advance against group Insurance	23,670	-
	Import Sugar	-	-
	SubTotal	3,914,615,763	3,920,559,289
B.	Deposit		
	Deposits-Central Telegram Office	25,672	25,672
	Deposits-Telex	72,028	72,028
	Deposits-Frinking Machine	26,556	26,556
	Deposits-Dhaka Electric Supply	11,060	11,060
	Deposits-Import Licence	526,658	526,658
	Deposits-Telephone	40,000	40,000
	Security Deposits	359,241	359,241
	Bank Margin	454,750	454,750
	Open Policy Deposit to SBC	100,000	100,000
	Sub Total	1,615,965	1,615,965
C.	Receivables		
	Bank Int. Income Rce. on FDR A/C	686,340	76,565
	Sundry Debtors	2,744,575	4,709,097
	Rental Income Receivable-Midland Bank	516,928	516,928
	Rental Income Receivable-Sonali Bank	-	-
	Rental Income Receivable -Jamuna Bank Securities	167,561	-
	Rental Income Receivable -Logic tech Ltd	347,040	-
	Packet Sugar Selling Expenses for Mills Ltd.	-	-
	Sub Total	4,462,444	5,302,590
D.	Prepayment		
	Profit/Loss Appropriation A/C-DR	-	-
	Prepayment-Buyer of Modern Bakery	2,920,005	2,920,005
	Prepayments-Buyer of Cold Storage	5,081,000	5,081,000
	BSRTI Current A/c	20,599,172	20,599,172
	DVOIL Trustee Board	575,157	575,157
	Bills Recoverable	6,295,716	6,295,716
	PL Appropriation A/C	-	-
	Servey Fees -SGS	2,717	2,717
	Advertising Clearing	-	1,014,635
	Sub Total	35,473,768	36,488,403
	Total (A+B+C+D)	3,956,167,940	3,963,966,247



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
14.00 Cash and Cash Equivalent		55	205
A Petty Cash			
B STD Accounts			
	Agrani Bank, Principle br STD -0000177	569,385	22,485,283
	Agrani Bank,STD-12115475,CTG	285,213	283,702
	Dhaka Bank,Local off STD -381	-	-
	IFIC bank, STD- 1001- 382904-041	-	-
	Janata Bank, Dilkusha Crop Br- SND-36000042	789,594	1,573,538
	Janata Bank, Dilkusha - SND-36000425	92,193	92,193
	Janata Bank, Dilkusha - SND-948,CTG	393,403	383,415
	Jumuna Bank STD -0271	-	-
	Pubali Bank, Motijheel Br -STD-940	559,051	1,140,319
	Pubali Bank, Local Office # 0371	-	-
	Rupali Bank STD -16 CTG	2,275,378	2,229,819
	Rupali Bank, Local Office -STD -271	514,889,599	35,828,269
	Sonali Bank, SBC Br- STD -3600049	740,560	33,515,840
	Sonali Bank, SBG -036 CTG	12,000,961	11,493,249
	Sonali Bank br- STD -36000577	4,121,836	107,080
	Sonali Bank br- STD -36000585	54,125,375	441,532
	Sonali Bank br SND-0055	522,713,564	131,002,067
	City Bank STD -3102054049001,CTG	96,208	96,208
	Midland Bank STD A/C -1090000223	28,156,223	36,575,594
	Bangladesh Development Bank STD -002	19,062	19,700
	Eastern Bank , HPAC #1437	43,518	43,415
	Sub Total	1,141,871,123	277,311,223
C Current Accounts			
	Janata Bank CA- 3933008245	(327,864)	4,061,140
	One Bank CA-67732006,CTG	273,673	288,507
	Sonali Bank SBC BR C/A -33014885	17,024,900	14,666,873
	Sonali Bank CA- 165 CTG	277,281	323,963
	Sonali Bank C/A- 1690	95,510	243,247
	Midland Bank Current A/C 1050003911	35,282	35,972
	Sub Total	17,378,781	19,619,702
D Fixed Deposit			
	First Security Islam Bank- FDR -2538	-	-
	Sonali Bank-FDR-252	22,774,088	21,789,290
	South East Bank-FDR-424	2,402,367	2,313,000
	South East Bank-FDR-458	-	22,213,338
	Sub Total	25,176,455	46,315,627
	Cash -suger	20	
	Total (A+B+C+D)	1,184,426,434	343,246,757



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
15.00 Shareholders Fund			
	Authorized Capital	<u>20,000,000</u>	<u>20,000,000</u>
	Issued, Subscribed, and Paid up Capital:		
	Subscribed and paid up capital	1,000,000	1,000,000
	Capital Reserve and Surplus:		
	Fund for Capital Expenditure	39,054,356	39,054,356
	Fund for Building	140,000,000	140,000,000
	Capital Reserve	1,213,802	1,213,802
	Capital and Equity Contra(As per note 5 (A+B))	781,627,816	781,627,816
	Total	<u>962,895,975</u>	<u>962,895,974</u>
16.00 Government Fund loans, Grants & Foreign Credit			
	Quasi Equity Note: 16.01	245,367,570	245,367,570
	Govt. long Term Loan	2,726,823,948	2,226,823,948
	Fund Note: 16.02	540,216,818	540,216,818
	Foreign Credit Note: 16.03	516,716,000	516,716,000
	Foreign Grants Note: 16.04	198,941,378	198,941,378
	Private Fund Vested to Govt Note: 16.05	3,451,969	3,451,969
	Option fund for 2003-2005	622,973,000	622,973,000
	Fund from Govt. for P.F. Gratuity	943,200,000	943,200,000
	Total	<u>5,797,690,683</u>	<u>5,297,690,683</u>
16.01 Quasi Govt. Equity			
	Quasi Equity-ZBSM	88,207,140	88,207,140
	Quasi Equity-Renwick	100,598,002	100,598,002
	Quasi Equity-SHSM	56,562,428	56,562,428
	Total	<u>245,367,570</u>	<u>245,367,570</u>
16.02 Fund			
A BIDC			
	BIDC	26,313,004	26,313,004
	Australian Grant-Building	1,837,422	1,837,422
	Australian Grant-Motor Cycle	1,868,936	1,868,936
	Australian Grant-Cycle	978,600	978,600
	Creditors for Foreign Loan	6,803,397	6,803,397
	Interest Adjustment	1,216,659	1,216,659
	Sub Total	<u>39,018,018</u>	<u>39,018,018</u>



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
15.00 Shareholders Fund			
	Authorized Capital	<u>20,000,000</u>	<u>20,000,000</u>
	Issued, Subscribed, and Paid up Capital:		
	Subscribed and paid up capital	1,000,000	1,000,000
	Capital Reserve and Surplus:		
	Fund for Capital Expenditure	39,054,356	39,054,356
	Fund for Building	140,000,000	140,000,000
	Capital Reserve	1,213,802	1,213,802
	Capital and Equity Contra(As per note 5 (A+B))	781,627,816	781,627,816
	Total	<u>962,895,975</u>	<u>962,895,974</u>
16.00 Government Fund loans, Grants & Foreign Credit			
	Quasi Equity Note: 16.01	245,367,570	245,367,570
	Govt. long Term Loan	2,726,823,948	2,226,823,948
	Fund Note: 16.02	540,216,818	540,216,818
	Foreign Credit Note: 16.03	516,716,000	516,716,000
	Foreign Grants Note: 16.04	198,941,378	198,941,378
	Private Fund Vested to Govt Note: 16.05	3,451,969	3,451,969
	Option fund for 2003-2005	622,973,000	622,973,000
	Fund from Govt. for P.F. Gratuity	943,200,000	943,200,000
	Total	<u>5,797,690,683</u>	<u>5,297,690,683</u>
16.01 Quasi Govt. Equity			
	Quasi Equity-ZBSM	88,207,140	88,207,140
	Quasi Equity-Renwick	100,598,002	100,598,002
	Quasi Equity-SHSM	56,562,428	56,562,428
	Total	<u>245,367,570</u>	<u>245,367,570</u>
16.02 Fund			
A BIDC			
	BIDC	26,313,004	26,313,004
	Australian Grant-Building	1,837,422	1,837,422
	Australian Grant-Motor Cycle	1,868,936	1,868,936
	Australian Grant-Cycle	978,600	978,600
	Creditors for Foreign Loan	6,803,397	6,803,397
	Interest Adjustment	1,216,659	1,216,659
	Sub Total	<u>39,018,018</u>	<u>39,018,018</u>



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
B	Corporation		
	Fruit Processing	6,218,500	6,218,500
	Fish Canning	2,017,895	2,017,895
	Replacement of STSM	1,312,950	1,312,950
	Cane Seed & Research Farm Scheme	15,681,200	15,681,200
	BMR Renwick	11,591,000	11,591,000
	BMR FSM	1,107,000	1,107,000
	Road Development	307,977	307,977
	Can Making & Tin Printing Plant	4,100,760	4,100,760
	Carews Distillery	18,195,000	18,195,000
	Sugarcane Rehab Scheme-Grants	186,000	186,000
	Capital Structure of DSM	32,943,000	32,943,000
	Natore Sugar Mills Ltd.	3,949,000	3,949,000
	BMR of ZBSM	1,440,000	1,440,000
	Expansion of MKSM	38,195,000	38,195,000
	Sugar Mills Ltd. Rehab-WB	38,276,000	38,276,000
	Expansion of NBSM	26,485,000	26,485,000
	Sugar Mills Ltd. Rehab-PEC	86,250,000	86,250,000
	Integrated Cane Dev. Scheme-ICDS	11,507,962	11,507,962
	ADP for Palana Sugar Mills Ltd.	178,015,000	178,015,000
	Intensive Cane Dev. Scheme-FSM	19,834,627	19,834,627
	Ancillary Cane Dev.-FSM	3,584,930	3,584,930
	Sub Total	501,198,801	501,198,801
	Total (A+B)	540,216,818	540,216,818
16.03	Foreign Credit		
A	BIDC:		
	UK Credit	62,441,820	62,441,820
	Netherland Investment Bank	44,271,118	44,271,118
	Yen Credit-Japan	91,142,914	91,142,914
	Sub Total	197,855,852	197,855,852
B	Corporation		
	PEC India-RSM,TSM & RJSM	50,103,198	50,103,198
	China National Compl. Plant-RJC	15,851,690	15,851,690
	Dutch Credit-FSM	21,491,164	21,491,164
	Belgium Credit	13,454,863	13,454,863
	IDBI Cr.-STSM,Carew,MKSM,JSM,KSM	2,969,051	2,969,051
	Indian State Credit-Carew & RJSM	54,239,554	54,239,554
	Pakistani Credit for PBSM	77,404,755	77,404,755
	IDA Credit-Farm Development	80,696,337	80,696,337
	IDA Credit-RSM,TSM & RJSM	2,649,536	2,649,536
	Sub Total	318,860,148	318,860,148
	Total (A+B)	516,716,000	516,716,000



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
16.04 Foreign Grants			
Corporation:			
UK Project Grant		6,267,395	6,267,395
Dutch Grant		6,768,419	6,768,419
Danish Grant-DSM		118,201,564	118,201,564
IDA Grant Mills Rehabilitation		67,704,000	67,704,000
Total		198,941,378	198,941,378
16.05 Private Fund Vested to Govt			
Arag Chamber		1,360,169	1,360,169
Sk. Mustaba & Co		114,487	114,487
Amin Agency		1,977,313	1,977,313
Total		3,451,969	3,451,969
17.00 Long Term Liabilities For other Finance			
Current Account SRTI		19,386	19,386
Fund Recovered Against Yen & ADP Cr. of KCSM		286,402,417	286,402,417
Fund Received Against DSM PF & RDF		297,813	297,813
Fund From KCSM Against PF & Others		735,067	735,067
Fund Recovered Against Lay Off-DSM		703,504	703,504
Fund Recovered Against Lay-Off KCSM		2,656,989	2,656,989
Income Tax & Levey on Dividend		3,260,754	3,260,754
Liability for Bonification		228,365	228,365
Liability for CDSO-Govt		198,154,586	198,154,586
Liability for Cost of CANOLA		46,754,661	46,754,661
Liability for Disinvested A/c		31,091,171	31,091,171
Liability- Corporation Income Tax		165,809	165,809
Liability-Import Permit Fees		6,827,302	6,827,302
Payoff A/c of RSM		26,367,496	26,367,496
Received From Liab. of KCSM		5,354,985	5,354,985
Sale Proceeds Against Cane Making		1,990,560	1,990,560
Sale Proceeds on Different Mills		8,817,509	8,817,509
Adv. Office Rent From MOI		2,500,000	2,500,000
Advance Against Sugar Sale (Food)		1,574,152	1,574,152
CDSO Under PL-480 Exp. A/c		3,071,945	3,071,945
Fund Recovered Against Lay-Off AAL		1,207,629	1,207,629
Provision for Sports & Games		117	117
Total		628,182,215	628,182,215
17.01	Separate Schedule could not be furnished by the management.		





Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
18.00 Bank Overdrafts (OD)			
	Bank OD(Note: 18.01)	3,366,587,981	3,366,467,980
	Bank LTR (Note: 18.02)	14,401,276,302	14,113,617,272
	Demand Loan A/C (Note: 18.03)	3,944,825,755	3,854,245,735
		21,712,690,038	21,334,330,987
18.01 Bank OD			
	Sonali Bank, SBC Br. OD-37003983	2,048,985,731	2,048,945,731
	Sonali Bank, SBC Br. OD-37005716	1,040,568,439	1,040,528,439
	Sonali Bank, SBC Br. OD-43000042	277,033,811	276,993,810
		3,366,587,981	3,366,467,980
18.02 Bank LTR			
	Agrani Bank LTR A/C-06/12	3,318,236,275	3,031,217,245
	900.031A Sonali Bank LTR A/C#1617093000001	184,496,550	184,456,550
	900.031B Sonali Bank LTR A/C#1617093000002	238,946,332	238,906,332
	900.031C Sonali Bank LTR A/C#1617093000003	769,988,836	769,948,836
	900.031D Sonali Bank LTR A/C#1617093000004	139,424,098	139,384,098
	900.031E Sonali Bank LTR A/C#1617093000005	455,422,378	455,382,378
	900.031F Sonali Bank LTR A/C#1617093000006	204,569,362	204,529,362
	900.031G Sonali Bank LTR A/C#1617093000007	76,154,897	76,114,897
	900.031H Sonali Bank LTR A/C#1617093000008	97,107,750	97,067,750
	900.031I Sonali Bank LTR A/C#1617093000009	57,822,359	57,782,359
	900.031J Sonali Bank LTR A/C#1617093000010	263,055,089	263,015,089
	900.031K Sonali Bank LTR A/C#1617093000011	582,079,728	582,039,728
	900.031L Sonali Bank LTR A/C#1617093000012	2,411,129,303	2,411,089,303
	900.031M Sonali Bank LTR A/C#1617093000013	445,936,721	445,896,721
	900.031N Sonali Bank LTR A/C#1617093000014	1,108,279,835	1,108,239,835
	900.031O Sonali Bank LTR A/C#1617093000016	1,538,567,210	1,538,527,210
	900.031P Sonali Bank LTR A/C#1617093000017	2,510,059,579	2,510,019,579
		14,401,276,302	14,113,617,272
18.03 Demand Loan			
	900.159A Agrani Bank Demand Loan DL 17/18	1,257,649,968	1,249,130,660
	900.159B Agrani Bank Demand Loan DL 22/18	798,748,813	729,480,219
	900.159C Agrani Bank Demand Loan DL 23/18	1,888,426,974	1,875,634,856
		3,944,825,755	3,854,245,735



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
19.00	Bank CC (Hypo)Loan		
	Janata Bank-CC(H)#37001618	1,045,901,956	955,629,391
	Janata Bank-CC(H)#37001642	751,016,076	686,184,530
	Janata Bank CC(H)#37001881	1,733,798,475	1,584,178,246
	Janata Bank CC(H)#37001972	1,298,812,616	1,186,720,407
	Rupali Bank, Local Office-CC(H)#188	9,076,153,603	9,076,113,603
	Sonali Bank-CC(H)#37002614	644,497,093	644,457,093
	Sonali Bank-CC(H)#37002622	409,239,176	409,199,176
	Sonali Bank CC(H)#37004197	1,200,129,210	1,200,089,210
	Sonali Bank CC(H)#37005716	-	-
	Sonali Bank CC(H)#43000042	-	-
	Sonali Bank CC(H)#41000002	507,310,250	507,270,250
	Agrani Bank CC(H)#12314217	109,474,569	109,474,568
	Total	16,776,333,025	16,359,316,475
20.00	Current Liabilities for Expense		
	PF Own Contribution H/O	819,491	1,733,111
	PF Corporation Contribution mills	-	-
	PF Corporation	682,636	1,518,053
	New Project Current Account	19,808,598	16,612,317
	Salary Payable	6,974,263	22,553,066
	Provision for Audit Fee	123,200	123,200
	Provision for Games, Sports & Welfare	-	-
	PF Own Contribution (CSO)	-	-
	Provision For WASA Bill	95,248	46,920
	Provision For Electricity Bill	537,254	461,723
	Provision for uniform & liveries	350,000	350,000
	Provision For Office Rent Expenses	326,970	653,940
	Provision For Staff Bus Rent	644,670	916,080
	Provision Of Scholarship Children	-	4,400
	Provision For advertisement & Publicity	288,267	288,267
	Provision For Octane, Petrol, Diesel & CNG	288,217	270,667
	Provision For Lift & AC Bill	219,380	183,210
	PF Corporation Contribution (CSO)	156,570	178,634
	PF Corporation Contribution mills	-	-
	PF Corporation (CSO)	180,507	207,884
	Total	31,495,271	46,101,475



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
21.00	Current Liabilities For Other Finance		
	10% Source tax payable on FDR Int. Income	-	-
	Adv. Against PF Loan Recovered	1,115,844	1,196,508
	Adv. Office Rent From Citizen Bank Ltd	15,660,412	27,408,360
	Earnest Money & Security Deposit	359,038,378	370,063,604
	Provision for Wasa Bill old	-	-
	Provision for Electricity Bill	-	-
	Liability-Survey Fees-SGS	-	-
	Liability-7.5% House Rent	155,317	155,317
	Liability-Leave Pay & Gratuity (Monthly Provision)	928,766,285	447,103,997
	Profit/Loss Appropriation A/C	-	156,826,948
	10% Govt Tax on Advertisement	447,113	447,113
	Liability on Revenue Stamp	44,380	45,660
	Officers. Asso. Fund	153,850	30,003
	VAT Payable	844,093	476,229
	Tax Payable	269,096	90,726
	Welfare Fund	246,629	316,943
	Service Charge Adv. Audit objection	113,407	113,407
	Salary Re-Fixation	3,096,606	2,756,684
	Audit Objection	2,235,004	2,324,038
	Audit Objection PF 1.67%	-	4,419,981
	Audit Objection CSO	-	8,157
	Audit Objection Honorarium	-	333
	2% Service charge Advertisement	776,095	634,464
	Notice Pay	329,400	329,400
	Gratuity payable (Final Payment)	646,235,711	464,045,282
	BSFIC Employees Smabai Shamiti-Loan Recovered	260,034	190,617
	BSFIC Employees Smabai Shamiti-Loan Deposit	52,500	21,094
	BSFIC Kendrio Karmachari Union Subscription	660	720
	BSFIC Karmachari League Subscription	400	460
	BSFIC Employees Smabai Shamiti-Subscription	2,100	2,480
	Profit/loss From Sugar Import/purchase	25,581,670	22,780,976
	Liability-packet Sugar	4,442,186	728,412
	House Rent Arrear Payable	1,022,126	1,022,126
	Salary Income Tax Payable	4,216,958	5,281,237
	Subsidy Rcvd. From Govt Against Cane Price	-	-
	Liability-Revenue Stamp-CSO	-	-
	Salary Income Tax Payable-CSO	93,753	137,485
	Lump Grant Payable	-	43,789,738
	PF Loan Recovered CSO	-	66,286
	Audit Objection-Arrear Salary-PF	707,814	609,776
	Audit Objection-VAT Payable-Dealer	-	7,500
	Amount deducted for Unpaid Loan	213,196	213,196
	Insurance Claim Received	1,170,000	-
	Advance office rent From Jamuna Bank Securities	2,006,550	-
	Advance office rent From Logic Tech Limited,Dhaka	300,000	-
	Total	1,999,597,568	1,553,645,258



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
22.00	Current Account With Enterprise - Payable		
	Carew & Co.	2,797,760,019	2,531,074,272
	National Sugar Mills Ltd	275,783,498	275,787,590
	Arag Chambers	123,947,822	124,959,878
	Total	3,197,491,339	2,931,821,740
23.00	Current Accounts With Inactive Enterprise		
	Ground Nut Oil Mills	81,148	81,148
	M.M. Oil Mills	320,409	320,409
	Hasni Oil Mills	232,652	232,652
	Siddique Oil Mills	27,335	27,335
	Daulatpur Cold Storage	35,207	35,207
	Arco Cold Storage Ltd.	515,693	515,693
	Meco Cold Storage	87,124	87,124
	Janata Tobacco	28,437	28,437
	Verginia Tobacco	902,500	902,500
	Nuri Oil Mills	113,873	113,873
	I.K. Industries Ltd.	2,917,667	2,917,667
	Diamond Food Industries	23,534	23,534
	Omar Industries	2,307,320	2,307,320
	Nurani Bread	41,239	41,239
	C/A DVOIL	2,198,721	2,198,721
	Total	9,832,858	9,832,858
24.00	Fund Received Against Disinvested Enterprise		
	Bangladesh Cold Storage	122,353	122,353
	Balagamwala Veg. Product	2,264,194	2,264,194
	Babu Oil Mills	371,969	371,969
	Arag Ltd & Jahangir Oil Mills	218,778	218,778
	Dada Ltd & Hossain Oil Mills	710,830	710,830
	Nabisco Biscuit & Bread Factory	1,617,486	1,617,486
	Ice Industries	239,178	239,178
	K.Rahman & Co.	943,222	943,222
	Kohinoor Tobacco	1,968,281	1,968,281
	People's Tobacco	782,744	782,744
	Asian Tobacco	1,097,119	1,097,119
	Adam Ltd.	192,241	192,241
	Dhaka Tobacco	2,163,097	2,163,097
	Golden Bengal Tobacco	3,563,818	3,563,818
	Nabojubak Mills	899,790	899,790
	Dulichand Omraolal Oil Mill	647,379	647,379
	Bangladesh Cold Storage-Khulna	228,033	228,033
	C/A Cresent Oil Mills	89,559	89,559
	Total	18,120,071	18,120,071



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
25.00 Bank Interest Income		-	-
A. STD Account			
	Agrani Bank, Principal Br. STD-0000177	140,564	150,909
	Agrani Bank, CTG Br. STD-12115475		9,876
	Eastern Bank, Principal Br. STD-1041360411437	881	-
	Eastern Bank, Principal Br. STD-31000962		-
	IFIC Bank, STD-1001382904-041		-
	Janata Bank, Dilkusha Corp Br-SND-31000962		-
	Janata Bank, Local Office, STD-360000425		-
	Janata Bank, STD-0271		-
	Janata Bank, STD-948,CTG	11,265	13,898
	Prime Bank, Motijheel Br. STD-31040001905		-
	Pubali Bank, Motijheel Br. STD-940	28,144	18,638
	Pubali Bank, Local Office .STD-371		-
	Rupali Bank, Office STD-167,CTG	55,998	85,609
	Rupali Bank, Office STD-16,CTG		-
	Rupali Bank, Local Office .STD-27	1,292,605	1,317,943
	Sonali Bank, SBC Br. STD-36000049	67,128	495,714
	Sonali Bank, SBC Br. STD-36, CTG	231,820	391,194
	Sonali Bank, SBC Br. STD-36000577	11,026	2,793
	Sonali Bank Dilkusha SND-0055	2,049,270	5,157,376
	Sonali Bank, SBC Br. STD-36000053		-
	Sonali Bank Ltd. SBC STD 585	239,647	11,518
	City Bank STD-31000147, CTG 9001		-
	The Premiur Bank, Dilkusha Br. STD-31000118	905,601	555,538
	Midland Bank STD-223		-
	Dhaka Bank, Local Office, STD-381		-
	Agrani Bank, Principal Br. STD-12115475, CTG	3,443	-
	Jamuna Bank, FEB STD-320000271		-
	Bangladesh Development Bank LTD, STD-#002	569	709
	Eastern Bank LTD, SND-#411437		1,699
	Janata Bank LTD, SND-#416418		3,372
	Sub Total	5,037,960	8,216,786
	B. Fixed Deposit Interest Income		
	First Security Islami Bank FDR-2538		137,734
	Sonali Bank FDR-1606305000252	1,064,377	1,262,734
	South East Bank FDR-24300000424	102,897	128,888
	South East Bank FDR-24300000458	515,122	947,042
	Sonali Bank FDR- 262	611,232	-
	Sub Total	2,293,628	2,476,398
	Sub-total C=(A+B)	7,331,588	10,693,184



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
	Less: Bank Interest Distribution		
	Rangpur Sugar Mill	464,567	720,781
	Thakurgaon Sugar Mill	635,636	919,424
	Zeal Bangla Sugar Mill	430,056	602,682
	Joipurhat Sugar Mill	545,408	798,444
	Kushtia Sugar Mill	594,111	930,044
	Rajshahi Sugar Mill	706,025	1,039,546
	Mobarakganj Sugar Mill	552,962	746,745
	Shyampur Sugar Mill	542,814	834,461
	Panchagar Sugar Mill	470,508	717,983
	North Bengal Sugar Mill	404,618	478,779
	Setabganj Sugar Mill	580,552	892,703
	Faridpur Sugar Mill	429,307	613,991
	Natore Sugar Mill	536,866	727,110
	Pubna Sugar Mill	438,157	670,491
	Sub-total (D)	7,331,588	10,693,184
	Grand Total (C-D)	-	-
26.00	Basic Salaries		
A	Basic Salary - Officers		
	Secretariat	27,123,679	25,928,402
	Finance	22,315,808	18,428,054
	Production & Engineering	16,194,497	17,392,023
	Cane Development & Research	21,357,866	27,203,362
	Marketing	7,756,581	9,956,819
	Planning & Development	3,619,530	3,585,164
	Chattagram Shipping Office	2,697,696	2,683,765
	Sub Total	101,065,657	105,177,589
B	Basic Salary - Staff		
	Secretariat	7,250,928	8,553,663
	Finance	1,257,960	1,284,838
	Production & Engineering	2,300,329	2,421,441
	Cane Development & Research	891,000	849,092
	Marketing	1,712,230	1,079,168
	Planning & Development	223,190	231,840
	Chattagram Shipping Office	560,482	669,900
	Sub Total	14,196,119	15,089,942
C	Salary Board Of Directors	5,367,203	6,084,541
	Sub Total	5,367,203	6,084,541
	Total A+B+C	120,628,979	126,352,072



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
27.00	Provident Fund Contribution		
A	Officers		
	Secretariat	1,636,829	1,850,123
	Finance	1,541,085	1,484,822
	Production & Engineering	1,024,653	1,000,161
	Cane Development & Research	875,185	1,079,813
	Marketing	501,269	552,575
	Planning & Development	166,013	226,842
	Chattagram Shipping Office	219,286	160,544
	Sub Total	5,964,320	6,354,880
B	Staff		
	Secretariat	1,077,676	935,505
	Finance	90,233	103,441
	Production & Engineering	167,440	195,422
	Cane Development & Research	58,223	61,629
	Marketing	94,872	92,014
	Planning & Development	19,688	19,634
	Chattagram Shipping Office	39,028	49,629
	Sub Total	1,547,160	1,457,274
C	Board Of Directors	136,694	120,636
	Sub Total	136,694	120,636
	Total A+B+C	7,648,174	7,932,790
28.00	House Rent Allowance		
A	Officers		
	Secretariat	13,389,141	13,300,751
	Finance	11,270,121	9,369,328
	Production & Engineering	7,872,387	8,404,726
	Cane Development & Research	10,688,081	13,544,970
	Marketing	3,671,298	4,839,771
	Planning & Development	1,809,765	1,777,646
	Chattagram Shipping Office	1,122,468	1,129,468
	Sub Total	49,823,261	52,366,660
B	Staff		
	Secretariat	3,939,364	4,743,577
	Finance	707,952	726,878
	Production & Engineering	1,294,544	1,367,261
	Cane Development & Research	486,901	476,343
	Marketing	956,318	600,246
	Planning & Development	133,908	127,512
	Chattagram Shipping Office	251,377	302,780
	Sub Total	7,770,364	8,344,597
C	Board Of Directors	2,683,601	3,236,163
	Sub Total	2,683,601	3,236,163
	Total A+B+C	60,277,226	63,947,420



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
29.00 Medical Allowance			
A Officers			
Secretariat		894,137	864,140
Finance		702,120	584,741
Production & Engineering		453,722	482,743
Cane Development & Research		548,442	662,299
Marketing		231,532	274,304
Planning & Development		96,000	96,678
Chattagram Shipping Office		107,177	106,500
Sub Total		3,033,130	3,071,405
B Staff			
Secretariat		563,951	674,828
Finance		90,000	111,261
Production & Engineering		171,435	187,500
Cane Development & Research		70,500	73,500
Marketing		126,000	75,194
Planning & Development		18,000	18,000
Chattagram Shipping Office		42,000	49,500
Sub Total		1,081,886	1,189,783
C Board Of Directors		108,379	120,000
Sub Total		108,379	120,000
Total A+B+C		4,223,395	4,381,188
30.00 Leave Pay & Gratuity			
A Officers			
Secretariat		8,298,548	7,216,609
Finance		7,240,508	5,276,592
Production & Engineering		4,918,055	4,727,805
Cane Development & Research		6,528,808	7,458,586
Marketing		2,326,974	2,711,329
Planning & Development		1,055,079	998,610
Sub Total		30,367,972	28,389,531
B Staff			
Secretariat		2,836,984	2,822,689
Finance		377,388	389,633
Production & Engineering		690,099	667,484
Cane Development & Research		261,213	231,386
Marketing		512,949	300,818
Planning & Development		73,044	63,756
Sub Total		4,751,677	4,475,766
C Board Of Directors		954,226	1,037,687
Sub Total		954,226	1,037,687
Total A+B+C		36,073,875	33,902,984



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
31.00 Bonus			
A Officers			
	Secretariat	3,986,190	4,492,714
	Finance	3,052,485	3,183,096
	Production & Engineering	2,667,066	2,892,495
	Cane Development & Research	3,418,576	4,946,888
	Marketing	1,047,430	1,716,526
	Planning & Development	556,280	571,506
	Chattagram Shipping Office	-	-
	Sub Total	14,728,027	17,803,225
B Staff			
	Secretariat	1,337,380	1,651,250
	Finance	399,930	312,010
	Production & Engineering	394,910	386,770
	Cane Development & Research	106,310	159,370
	Marketing	255,750	209,010
	Planning & Development	39,610	38,640
	Chattagram Shipping Office	-	-
	Sub Total	2,533,890	2,757,050
C Board Of Directors			
	Sub Total	819,710	1,055,650
	Total A+B+C	18,081,627	21,615,925
32.00 Conveyance Allowance			
A Officers			
	Secretariat	9,359	16,323
	Finance	6,392	11,100
	Production & Engineering	3,600	3,600
	Cane Development & Research	2,400	-
	Marketing	3,900	3,600
	Chattagram Shipping Office	3,600	3,300
	Sub Total	29,251	37,923
B Staff			
	Secretariat	115,382	132,983
	Finance	21,600	22,432
	Production & Engineering	27,087	30,300
	Cane Development & Research	14,100	14,700
	Marketing	19,100	9,738
	Planning & Development	3,600	3,600
	Chattagram Shipping Office	8,400	9,900
	Sub Total	209,269	223,653
	Total A+B	238,520	261,576



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
33.00 Education Allowance			
A Officers			
Secretariat		239,908	205,991
Finance		231,496	160,477
Production & Engineering		115,795	121,824
Cane Development & Research		189,776	205,853
Marketing		78,700	46,402
Planning & Development		26,500	20,000
Chattagram Shipping Office		38,500	34,000
Sub Total		920,675	794,547
B Staff			
Secretariat		145,385	207,557
Finance		69,000	51,548
Production & Engineering		61,500	71,500
Cane Development & Research		27,000	22,500
Marketing		53,000	33,565
Planning & Development		6,000	7,226
Chattagram Shipping Office		28,000	33,000
Sub Total		389,885	426,896
C Board Of Directors			
		39,483	34,083
Sub Total		39,483	34,083
Total (A+B+C)		1,350,043	1,255,526
34.00 Tiffin Allowance			
A Officers			
Secretariat		15,000	15,006
Finance		4,260	5,665
Production & Engineering		2,400	2,400
Cane Development & Research		-	-
Marketing		2,400	2,400
Planning & Development		-	-
Chattagram Shipping Office		2,400	2,200
Sub Total		26,460	27,671
B Staff			
Secretariat		70,561	86,813
Finance		14,400	16,690
Production & Engineering		18,058	20,200
Cane Development & Research		11,000	9,800
Marketing		12,100	5,326
Planning & Development		2,400	2,400
Chattagram Shipping Office		5,600	6,600
Sub Total		134,119	147,829
Total (A+B)		160,579	175,500



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
35.00	Washing Allowance		
	Secretariat	25,700	35,302
	Finance	6,360	6,077
	Production & Engineering	8,600	10,100
	Cane Development & Research	2,660	3,300
	Marketing	2,400	2,400
	Planning & Development	1,200	1,200
	Chattagram Shipping Office	2,400	2,200
	Total	49,320	60,579
36.00	Recreation Allowance		
A	Officers		
	Director	148,020	71,530
	Secretariat	43,170	1,421,200
	Finance	181,770	1,529,180
	Production & Engineering	336,000	629,490
	Cane Development & Research	406,350	1,116,110
	Marketing	75,470	308,450
	Planning & Development	51,300	286,000
	Chattagram Shipping Office	43,170	39,150
	Sub Total	1,285,250	5,401,110
B	Staff		
	Secretariat	74,300	580,440
	Finance	-	94,940
	Production & Engineering	20,290	175,370
	Cane Development & Research	13,380	112,630
	Marketing	-	39,610
	Planning & Development	20,290	-
	Chattagram Shipping Office	-	-
	Sub Total	128,260	1,002,990
	Total (A+B)	1,413,510	6,404,100
37.00	Other Allowance		
	Mobile Allowance(Board of Directors)	-	-
	Entertainment Allowance(Board of Directors)	-	-
	Car Allowance(Directors)	-	-
	Other Allowance(Board of Directors)	-	-
	Telephone Encashment Allowances	-	-
	Secretariat	-	-
	Production & Engineering	-	-
	Cane Development & Research	-	-
	Total	-	-



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
38.00	Charge Allowance		
	Charge allowance- Officers	-	18,000
	Charge allowance- Bord Of Director	-	5,150
	Total	-	23,150
39.00	Salary-Daily Basis		
	Salary Daily Basis (H/O)	2,117,096	2,502,794
	salary Daily Basis (CSO)	60,000	55,000
	Total	2,177,096	2,557,794
40.00	Overtime		
	Secretariat	1,482,553	1,980,891
	Finance	106,964	83,498
	Production & Engineering	201,216	211,540
	Cane Development & Research	-	33,654
	Marketing	-	-
	Planning & Development	129,738	116,779
	Chattagram Shipping Office	79,326	81,427
	Total	1,999,797	2,507,789
41.00	Traveling & Convenance		
	Travelling & Conveyance(SEC)	91,832	103,592
	Travelling & Conveyance(FIN)	126,843	68,375
	Travelling & Conveyance(P&E)	17,187	16,403
	Travelling & Conveyance(CDR)	47,082	5,975
	Travelling & Conveyance(MKT)	40,537	10,250
	Travelling & Conveyance(P&D)	5,275	37,722
	Travelling & Conveyance(CSO)	132,648	101,863
	Total	461,404	344,180
42.00	Entertainment		
	Entertainment (SEC)	599,583	500,617
	Entertainment (FIN)	28,626	29,565
	Entertainment (P&E)	19,070	19,067
	Entertainment (CDR)	1,000	-
	Entertainment (MKT)	-	2,045
	Entertainment (P&D)	19,961	18,129
	Entertainment (CSO)	7,263	5,811
	Total	675,503	575,234



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
43.00	Repairing & Maintenance- Others		
	Repairing & Maintenance-Others (SEC)	66,695	57,374
	Repairing & Maintenance-Others (FIN)	16,820	5,250
	Repairing & Maintenance-Others (P&E)	8,295	11,420
	Repairing & Maintenance-Others (CDR)	8,170	1,790
	Repairing & Maintenance-Others (MKT)	-	-
	Repairing & Maintenance-Others (P&D)	-	-
	Repairing & Maintenance-Others (CSO)	16,148	8,744
	Repairing & Maint. Computer/Equip. (H/O)	303,430	356,271
	Repairing & Maint. Computer/Equip. (CSO)	1,480	-
	Total	421,038	440,849
44.00	Training Expenses		
	Training Expenses (SEC)	147,256	98,700
	Training Expenses (FIN)	90,540	-
	Training Expenses (P&E)	-	-
	Training Expenses (CDR)	-	10,000
	Training Expenses (MKT)	-	-
	Training Expenses (P&D)	-	-
	Total	237,796	108,700
45.00	Postal, Telephone & Internet Expenses		
	Postal Expenses	174,189	141,216
	Telephone Expenses	204,795	322,434
	Internet Expense	348,633	292,118
	Total	727,617	755,768
46.00	Newspaper & Periodicals		
	Newspaper & Periodicals (HO)	203,686	145,882
	Newspaper & Periodicals (CSO)	3,620	3,570
	Total	207,306	149,452
47.00	Printing & Stationery		
	Photocopy Exp.	227,220	254,078
	Printing & Stationery Exp.	795,725	665,063
	Photocopy Expenses (CSO)	-	-
	Total	1,022,945	919,141
48.00	Rent, Rates & Taxes		
	Rent, Rates & Taxes (HO)	1,016,479	12,375
	Rent, Rates & Taxes (CSO)	-	-
	Tax, Fitness & Insurance of Vehicle(HO)	600,544	743,930
	Tax, Fitness & Insurance of Vehicle(CSO)	6,377	7,784
	Total	1,623,400	764,089



Notes	Particulars	Amount in Taka	
		June 30, 2022	June 30, 2021
49.00 Group Insurance Premium			
	Group Insurance Premium-HO	1,959,908	1,761,006
	Group Insurance Premium-CSO	41,560	
	Total	2,001,468	1,761,006
50.00 Electricity & Wasa Bill			
	Electricity & Power- HO	5,070,081	5,021,818
	Electricity & Power(CSO)	44,266	44,548
	WASA Bill	630,385	471,841
	Total	5,744,732	5,538,208
51.00 Office Rent Expenses			
	Office Rent Expenses- (HO)	178,676	817,425
	Office Rent Expenses- (CSO)	689,376	689,376
	Total	868,052	1,506,801
52.00 Uniform & Liveries			
	Uniform & Liveries(HO)	112,800	350,000
	Total	112,800	350,000
53.00 Bank Charges & Others			
	Bank Charges & Others	791,736	1,064,963
	Excise Duty	193,000	1,847
	Total	984,736	1,066,810
54.00 Legal Charges			
	Legal Charges(HO)	110,000	26,020
	Legal Charges(CSO)	35,310	122
	Total	145,310	26,142
55.00 Insurance Premium			
	Insurance Premium-HO	1,017,331	271,671
	Insurance Premium-CSO	-	-
	Total	1,017,331	271,671

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Schedule Of Property, Plant and Equipment
As at June 30, 2022

Annexure-A

SL No.	Particulars of assets	Written down value as on 01.07.2021	COST			RATE OF DEP %	DEPRECIATION			Written down value as on 30.06.2022
			Balance as on 01.07.2021	Addition during the year	Balance as on 30.06.2022		Charged during the year (On written down value)	Charged during the year (On addition during the year)	Charged during the year	
1	100.001 LAND & LAND DEVELOPMENT	15,360,883	-	15,360,883	-	-	-	-	-	15,360,883
2	100.002 00 Chinshippa Bhaban(Office Building)	109,888,677	523,080	154,896,410	2.50%	44,484,653	2,747,217	6,241	2,753,458	47,238,112
3	100.003 Furniture & Fixtures(Office)	3,116,772	9,341,432	9,556,277	6.25%	6,224,660	194,798	9,644	204,443	6,429,102
4	100.004 Furniture & Fixtures(Quarter)	13	186,353	186,353	25%	186,339	-	-	3	186,343
5	100.005 Central Air Condition	439,838	22,949,047	22,949,047	25%	22,509,208	109,860	-	109,860	22,619,168
6	100.006 Office Equipments	2,934,683	16,891,730	17,984,102	15%	13,757,047	440,202	150,691	590,893	14,347,940
7	100.007 Culleries & Crokeries	9,414	289,532	289,532	25%	260,119	2,353	-	2,353	262,472
8	100.008 RESIDENTIAL BUILDING(Bonanti)	4,930,834	11,066,298	11,066,298	25%	6,135,464	123,271	-	123,271	6,259,735
9	100.009 2500 KEA sub Station	355,326	19,765,161	19,765,161	25%	19,409,835	88,832	-	88,832	19,498,666
10	100.010 Vehicles / Staff Bus & Cars	1,272,819	28,557,804	28,807,704	20%	27,284,985	254,564	12,039	266,603	27,551,587
11	100.011 1600KGS Passengers Lift	150,526	8,448,000	8,448,000	25%	8,297,474	37,632	-	37,632	8,335,106
12	100.012 Library Books	1,176	722,726	722,726	20%	721,550	235	-	235	721,786
13	100.013 Medical Instruments	2,581	128,070	128,070	25%	125,489	645	-	645	126,134
14	100.014 Fire detn. & Alarm and F. Hyd sys.	116,901	6,560,874	6,560,874	25%	6,443,973	29,225	-	29,225	6,473,198
15	100.015 Telephone Installation	70,100	1,596,029	1,602,934	25%	1,525,929	17,525	855	18,380	1,544,310
16	100.016 Sundry Assets	44,771	429,203	429,203	10%	384,432	4,477	-	4,477	388,909
17	100.017 Office Renovation	84,585	3,301,839	3,301,839	15%	3,217,254	12,688	-	12,688	3,229,941
18	100.018 Telex Installation	3,677	118,643	118,643	15%	114,967	552	-	552	115,518
19	100.019 Club Equipments	135	178,914	178,914	25%	178,779	34	-	34	178,813
20	100.021 Vault for Sonell Bank	183,052	1,028,505	1,028,505	25%	845,453	45,763	-	45,763	891,216
21	100.026 1000 KGS 2 Passengers Lift- 76, Mouljheel	-	11,500,000	11,500,000	25%	-	-	2,875,000	2,875,000	8,625,000
22	100.027 800KBA Sub Station & Generator- 76, Mouljheel	-	27,868,100	27,868,100	25%	-	-	6,967,025	6,967,025	20,901,075
23	100.028 Fire Detection&Hydrant System-76, Mouljheel	-	17,710,917	17,710,917	25%	-	-	3,138,836	3,138,836	14,572,081
24	100.029 3500KGS Car Lift- 76, Mouljheel	-	9,800,000	9,800,000	25%	-	-	2,450,000	2,450,000	7,350,000
Total :		136,366,763	301,074,372	370,250,491		162,107,609	4,109,976	15,610,331	19,720,307	181,827,916

B. Non Current Intangible Assets:

SL No.	Particulars of assets	Written down value as on 01.07.2021	COST			RATE OF DEP %	DEPRECIATION			Written down value as on 30.06.2022
			Balance as on 01.07.2021	Addition during the year	Balance as on 30.06.2022		Charged during the year (On written down value)	Charged during the year (On addition during the year)	Charged during the year	
1	100.025 Accounting Software - Tally ERP 9	43,496	159,624	159,624	15%	116,128	6,524	-	6,524	122,652
Total :		43,496	159,624	159,624		116,128	6,524	-	6,524	122,652
Grand Total:		139,010,259	301,233,996	370,410,115		162,223,737	4,116,500	15,610,331	19,726,832	181,950,568





BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Statement of Investment in Completed Project
For the year ended June 30, 2022

Annexure-B

SL. NO.	Particulars	BIDC		Corporation		Foreign Credit	Private Credit (Local Currency)	Govt. Quasi (Equity Loan)	Option Fund	Total
		Local Currency	Foreign Currency	Local Currency	Foreign Currency					
1	Rangpur Sugar Mills Ltd.	-	-	26,546,415	72,181,809	-	-	-	3,641,090	102,369,314
2	Zeal Bangla Sugar Mills Ltd.	-	-	3,342,753	-	-	-	-	15,314,097	18,656,850
3	Joypurhat Sugar Mills Ltd.	-	777,788	883,732	3,871,000	2,295,783	-	-	71,461,052	79,289,355
4	Kushia Sugar Mills Ltd.	924,002	28,407,183	3,315,006	2,024,884	-	-	-	52,021,431	86,692,505
5	Rajshahi Sugar Mills Ltd.	3,525,589	27,959,250	72,119,397	67,838,455	-	-	-	80,798,654	252,241,345
6	Mobarakgonj Sugar Mills Ltd.	269,007	(28,325)	40,831,919	23,597,000	340,759	-	-	67,484,205	132,494,565
7	Shyampur Sugar Mills Ltd.	3,392,570	78,950,000	3,631,961	1,690,000	-	-	-	38,225,678	125,890,209
8	Panchagar Sugar Mills Ltd.	591,527	(863,390)	1,701,348	(288,000)	294,437	-	-	61,838,314	63,274,235
9	Kaliachapra Sugar Mills Ltd.	11,000,867	11,101,048	5,659,912	-	-	-	-	-	27,761,827
10	North Bengal Sugar Mills Ltd.	-	-	29,781,962	-	-	-	-	7,286,698	37,068,660
11	Setabgonj Sugar Mills Ltd.	-	-	4,147,540	-	-	-	-	11,733,524	21,544,682
12	Nilphamari Sugar Mills Ltd.	8,791,782	-	-	-	-	-	-	-	8,791,782
13	Thakurgaon Sugar Mills Ltd.	127,600	5,706,388	29,002,353	62,951,933	-	-	-	48,429,069	146,217,343
14	Carew & Co. Ltd.	-	-	20,996,736	39,177,499	-	-	-	26,302,496	86,476,731
15	Amin Agency	-	-	-	-	-	1,977,313	-	-	1,977,313
16	Nator Sugar Mills Ltd.	-	-	5,783,032	-	-	-	-	18,531,318	24,314,350
17	Can Making Tin Printing Plan	-	-	4,100,760	-	-	-	-	-	4,100,760
18	Sk. Mujtaba & Co.	-	-	-	-	-	114,487	-	-	114,487
19	Arag Chamber Ltd.	-	-	-	-	-	1,360,169	-	-	1,360,169
20	Faridpur Sugar Mills Ltd.	7,114,570	41,576,731	7,149,069	21,491,164	3,837,440	-	-	63,313,681	144,482,655
21	Renwick Jogeswar & Co.	-	-	11,591,000	15,023,620	-	-	-	3,353,053	29,967,673
22	Pabna Sugar Mills Ltd.	-	-	178,015,000	153,674,042	-	-	-	4,146,122	335,835,164
23	Option Fund (BSFIC. H/O)	-	-	-	-	-	-	-	47,760,511	47,760,511
	Total	35,737,514	193,586,673	448,599,895	468,897,024	6,768,419	3,451,969	-	621,640,993	1,778,682,485

