

PRIVATE AND CONFIDENTIAL

Auditors' Report on Financial Statements

Of

Rangpur Sugar Mills Limited  
Mahimaganj, Gaibandha.

For the year ended on June 30, 2018

RAHMAN MOSTAFA ALAM & CO.  
Chartered Accountants  
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**Auditors' Report**  
to  
**The Shareholders of Rangpur Sugar Mills Ltd.**

We have audited the accompanying financial statements of Rangpur Sugar Mills Ltd. ("the company") which comprise the financial position as at June 30, 2018, the statement of profit or loss and other comprehensive income, the statement of changes in equity, statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information disclosed in notes 01 to 33 and Annexure-A to J.

**Management's Responsibility for the Financial Statements**

Management of the company is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards (BFRSs), Bangladesh Accounting Standards (BASs), the Companies Act 1994 and 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.

**Auditors' Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstance, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Basis for Qualified Opinion:**

1. Financial Statements of Rangpur Sugar Mills Ltd. was not prepared as per IAS-01 (Presentation of Financial Statements) and did not classify current portion of long term loan & govt. loan which will be paid in next financial year ( within 12 month).
2. The companies is incurring operating loss in 2018 TK. (524,473,113) in 2017 TK.(351,058,391) and in 2016 TK. (277,458,813) and total accumulated retained earnings of the company up to june 30, 2018 was TK. (3,585,344,505). This above fact indicates that the existence of material uncertainty that may cost significant doubt on Rangpur Sugar Mills Ltd. ability to continue as a going concern in the for suable future ( as per ISA-570 ) unless the operational efficiency is significantly improved.
3. Long term loan and Govt. loan amounting TK. 160,516,162 and TK. 187,512,411 respectively carried forwarded since long. The entity did not provide any loan statement or any third party confirmation to confirm the said balance.
4. Advance against salaries and Recoverable from Obaidullah amounting TK. 6,037,137 and TK. 9,672,717 was carried forwarded since long without recover any amount. Furthermore the entity did not make any impairment test for these assets whether there is an indication of assets that may be impaired and necessary provision or write-off was not made as per IAS 36.

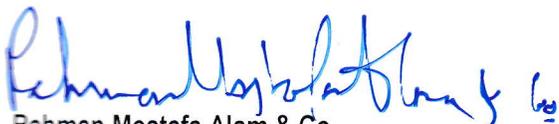
5. We could not verify the amount due to BSFIC amounting TK. 1,830,341,550 and inter project current account amounting TK. 26,287,275 due to scope limitations, furthermore the entity did not provide any third party balance confirmation.

**Qualified opinion:**

In our opinion, except for the possible effect of the matters described above, the Financial Statements give a true and fair view of the financial position Rangpur Sugar Mills Ltd. as at June 30, 2018 and its financial performance and cash flows for the year then ended in accordance with (BFRSs), (BASs) and comply with the applicable sections of the Companies Act 1994, and other applicable laws and regulations.

**We also report that:**

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by the law have been kept by the company so far as it appeared from our examination of those books;
- c) the financial statements dealt with by the report are in agreement with the books of account and returns; and
- d) the expenditures incurred and payments made were for the purpose of the company's business.

  
Rahman Mostafa Alam & Co.  
Chartered Accountants

  
FAMES & R  
Chartered Accountants

Dated: Dhaka  
June 20, 2019

Rangpur Sugar Mills Ltd  
Statement Of Financial Position

As at June 30, 2018

Particulars	Notes	Amount in Taka			
		Mills	Farm	June 30, 2018	June 30, 2017
<b>Equity and liabilities</b>					
<b>Authorized share capital</b>					
5,000,000 Ordinary Shares of Tk. 10/- each	-	50,000,000	-	50,000,000	50,000,000
<b>Capital &amp; Reserve fund:</b>					
<b>Paid up Share Capital</b>					
2,700,000 Ordinary Shares of Tk. 10/- each	4.00	27,000,000	-	27,000,000	27,000,000
Govt. Equity FUND	5.00	2,625,048	-	2,625,048	2,625,048
Reserve & Surplus	6.00	26,097,100	2,851,005	28,948,105	28,948,105
Govt. Grant & Loan	7.00	1,231,626	-	1,231,626	1,231,626
		<b>56,953,774</b>	<b>2,851,005</b>	<b>59,804,779</b>	<b>59,804,779</b>
Retained Earnings		<b>(3,425,074,931)</b>	<b>(160,269,574)</b>	<b>(3,585,344,505)</b>	<b>(2,995,710,624)</b>
<b>LOAN FUND:</b>					
Long Term Loan	8.00	160,242,186	273,976	160,516,162	160,516,162
Govt. Loan for Payoff	9.00	187,512,411	-	187,512,411	187,512,411
		<b>347,754,597</b>	<b>273,976</b>	<b>348,028,573</b>	<b>348,028,573</b>
<b>Current Liabilities :</b>					
<b>Liabilities</b>					
Short term Loan	10.00	105,858,151	2,565,813	108,423,964	70,684,572
Current A/C with farm	11.00	1,563,116,852	-	1,563,116,852	1,422,173,344
Turn over tax Reserve (Farm)	12.00	-	167,170,712	167,170,712	130,975,069
Provision	13.00	-	165,370	165,370	-
Inter Project Current Account	14.00	89,466,715	-	89,466,715	11,939,270
Amount Due to BSFC	15.00	4,151,864	-	4,151,864	24,060,629
		1,830,341,550	-	1,830,341,550	1,446,436,212
		<b>3,592,935,132</b>	<b>169,901,895</b>	<b>3,762,837,027</b>	<b>3,106,269,096</b>
<b>Total Capital &amp; Liabilities</b>		<b>572,568,572</b>	<b>12,757,302</b>	<b>585,325,874</b>	<b>518,391,824</b>
<b>Non Current Assets</b>					
Fixed Assets at Cost	16.00	58,819,285	10,407,314	69,226,599	62,731,086
Less: Accumulated Depreciation		303,990,642	44,276,926	348,267,568	319,975,802
		245,171,357	33,869,612	279,040,969	257,244,716
<b>Current Assets:</b>		<b>513,749,287</b>	<b>2,349,988</b>	<b>516,099,275</b>	<b>455,660,739</b>
Inventory	17.00	228,795,151	2,349,988	231,145,139	195,279,713
Sundry Debtors	18.00	1,950,695	-	1,950,695	2,137,255
Loans, Advance, Deposit & Prepayments	19.00	86,997,241	-	86,997,241	79,466,519
Cash & Cash Equivalents	20.00	2,548,213	-	2,548,213	23,314,149
Current A/C with Farm	21.00	167,170,712	-	167,170,712	130,975,069
Inter project Current A/C	22.00	26,287,275	-	26,287,275	24,488,033
<b>Total Property and Assets</b>		<b>572,568,572</b>	<b>12,757,302</b>	<b>585,325,874</b>	<b>518,391,824</b>

The annexed notes from 1 to 36 and Annexure - A to J form an integral part of these financial statements.

  
Managing Director

  
Director

  
Director

Signed in terms of our separate report of even date.

  
Rahman Mostafa Alam & Co.  
Chartered Accountants

  
FAMES & R  
Chartered Accountants



Rangpur Sugar Mills Ltd  
Statement of Profit & Loss Account and Other Comprehensive Income (Mills)  
For the year ended June 30, 2018

Particulars	Notes	Amount in Taka	
		June 30, 2018	June 30, 2017
A. Sales	23.00	81,079,307 ✓	170,209,295
B. Less: Cost of Sales:			
(i) Opening Finished Goods:		138,237,172 ✓	138,861,276
Sugar		74,358,720	89,059,776
Molasses		63,878,452	49,801,500
(ii) Cost of Production ( Transferred from Manufacturing Account)		323,022,067	251,976,698
(iii) Cost of Goods available for Sale (i+ii)		461,259,239	390,837,974
(iv) Closing Finished Goods:		164,679,384 ✓	138,237,172
Sugar	17.01	130,813,100	74,358,720
Molasses	17.01	33,866,284	63,878,452
Cost of Goods Sold (iii-iv)		296,579,855	252,600,802
C. Gross Profit/(Loss) For the year ( A - B )		(215,500,548)	(82,391,507)
D. Less: Administration, Financial & Selling Overhead:		308,972,565	268,666,884
Administration Expenses	24.00	36,048,078	34,566,335
Head Office overhead exps.		4,390,750	-
Depreciation		372,396 ✓	156,232
Financial Expenses:			
Interest on Loan	25.00	265,828,490 ✓	230,529,411
Selling Expenses:			
Selling and Distribution Expenses	26.00	2,332,851 ✓	3,414,906
E. Operating profit/(Loss) For the year (C-D)		(524,473,113)	(351,058,391)
F. Non-Operating Income:			
Misc. Income	27.00	45,894,935 ✓	425,879
G. Net profit before Tax		(478,578,178)	(350,632,512)
H. Tax Provision		825,652	850,966
I. Net profit after Tax		(479,403,830) ✓	(351,483,478)

The annexed notes from 1 to 36 and Annexure - A to J form an integral part of these financial statements. <sup>+ Firm</sup>

  
Managing Director

  
Director

  
Director

Signed in terms of our separate report of even date.

  
Rahman Mostafa Alam & Co.  
Chartered Accountants

  
FAMES & R  
Chartered Accountants

Dated: Dhaka  
June 20, 2019



Rangpur Sugar Mills Ltd  
Statements of Profit & Loss Account and Other Comprehensive Income (Farm)  
For the year ended June 30, 2018

Particulars	Amount in Taka	
	June 30, 2018	June 30, 2017
<b>A. Income:</b>		
Lease of Land	109,876	285,302
Lease of Pond	9,250	119,075
House Rent Realized	30,914	33,677
Received From Cane sell	26,766,386	15,632,428
Price of Fruits sales	118,601	82,234
Sale of Tender Schedule	12,189	30,470
Received From Fish sell	421,439	70,970
Short term Corp sell	33,800	3,475,175
Other Income	59,288	88,033
<b>Total Income:</b>	<b>27,561,743</b>	<b>19,817,364</b>
<b>B. Expenditure:</b>		
Salary & Wages	30,940,462	12,914,964
<b>Administrative Overhead:</b>	<b>30,088,681</b>	<b>42,208,624</b>
Land Rent	411,454	411,454
Electricity Bill	424,702	227,738
Depreciation	1,148,958	551,917
Traveling Exp	98,417	43,976
Entertainment Exp	2,003,157	4,373,781
Advertisement Exp	7,481	4,965
Stationary Exp	25,403	2,251
Short term Corp Prod. Exp	155,401	1,958,723
Repair Charge	673,594	532,608
Irigation	5,604,537	7,559,656
Cultivation Exp.	160,564	1,044,296
Diesel	2,307,459	3,315,538
Labour exp	9,817,572	16,058,477
Harvesting exp	5,867,475	5,520,173
Seed purchase	45,423	-
Minnow Purchase	80,785	75,660
Fish Feed purchase	397,520	62,037
Application of pesticides	699,806	29,147
Legal Exps.	145,000	-
Other Expenses (police Exps)	13,973	436,227
<b>Total Expenditure:</b>	<b>61,029,143</b>	<b>55,123,588</b>
<b>C. Net profit before Tax (A - B)</b>	<b>(33,467,400)</b>	<b>(35,306,224)</b>
<b>D. Tax provision</b>	<b>165,370</b>	<b>-</b>
<b>E. Net profit after Tax (C-D)</b>	<b>(33,632,770)</b>	<b>(35,306,224)</b>

  
Managing Director

  
Director

  
Director

Signed in terms of our separate report of even date.

  
Rahman Mostafa Alam & Co.  
Chartered Accountants

  
FAMES & R  
Chartered Accountants

Dated: Dhaka  
June 20, 2019



Rangpur Sugar Mills Ltd  
Statement of Changes in Equity  
For the year ended June 30, 2018

Particulars	Share capital	GOVT. Equity Fund	Reserve & Surplus	Grant & Loan	Retained earnings	Total Taka
Balance as at June 30, 2017	27,000,000	2,625,048	28,948,105	1,231,626	(2,995,710,624)	(2,935,905,845)
Prior year adjustment	-	-	-	-	(76,597,281)	(76,597,281)
Adjusted Balance as at June 30, 2017	27,000,000	2,625,048	28,948,105	1,231,626	(3,072,307,905)	(3,012,503,126)
Net profit after tax for the year	-	-	-	-	(513,036,600)	(513,036,600)
Balance as at June 30, 2018	27,000,000	2,625,048	57,896,210	1,231,626	(3,585,344,505)	(3,496,591,621)

Particulars	Share capital	GOVT. Equity Fund	Reserve & Surplus	Grant & Loan	Retained earnings	Total Taka
Balance as at June 30, 2016	27,000,000	2,625,048	28,948,105	1,231,626	(2,606,971,622)	(2,547,166,843)
Adding during the year						
Net profit after tax for the year	-	-	-	-	(386,789,702)	(386,789,702)
Prior year Adjustment	-	-	-	-	(1,949,300)	(1,949,300)
Balance as at June 30, 2017	27,000,000	2,625,048	28,948,105	1,231,626	(2,995,710,624)	(2,935,905,845)

  
Managing Director

  
Director

  
Director



Rangpur Sugar Mills Ltd  
Statement of cash flows  
For the year ended June 30, 2018

Particulars	Amount in Taka	
	June 30, 2018	June 30, 2017
<b>A Cash flows from Operating Activities:</b>		
Net profit/(Loss) for the year	(513,036,600)	(386,789,702)
Prior year adjustment	(76,597,281)	1,949,300
Depreciation	21,798,248	17,706,525
Increase /in Inventory	(35,865,426)	(9,378,248)
Increase /in Sundry Debtors	186,560	7,560,847
Increase /Decrease in Advance, Deposit & prepayment	(7,530,722)	(18,097,553)
Increase /Decrease in Deferred Exp. (Farm)	-	14,423,375
Increase /Decrease in Current Account with Farm (assets)	(36,195,643)	(28,678,127)
Increase /Decrease in Current account with Farm (liability side)	36,195,643	-
Turnover tax reserve (Farm)	165,370	-
Increase /Decrease in Short /term Loan,	140,943,508	-
Increase /Decrease in Liabilities	37,739,392	158,439,220
Increase /Decrease in Provisions	77,527,445	(1,929,001)
Increase /Decrease in Inter project Current Account (liability side)	(19,908,765)	7,088,855
Increase /Decrease in Receivable from Inter-Project	(1,799,242)	(3,549,427)
Increase /Decrease in Amount due to BSFIC	383,905,338	252,351,923
<b>Net cash flows from operating activities</b>	<b>7,527,826</b>	<b>7,199,387</b>
<b>B Cash flow from Investing Activities:</b>		
Purchase of Fixed Assets	(28,291,766)	(31,415,156)
Sales/ adjustment of fixed assets	(1,996)	-
Sale of Assets (Farm)	-	-
<b>Net Cash used in investing Activities</b>	<b>(28,293,762)</b>	<b>(31,415,156)</b>
<b>C Cash flows from Financing Activities:</b>		
Increase /Decrease in Reserve and Surpluse	-	-
<b>Net Cash flows from financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash Inflow / Outflow (A+B+C)</b>	<b>(20,765,936)</b>	<b>(24,215,769)</b>
Opening Cash & Cash Equivalents	23,314,149	47,529,918
	<b>2,548,213</b>	<b>23,314,149</b>

  
Managing Director

  
Director

  
Director



Rahman Mostafa Alam & Co.  
Chartered Accountants

FAMES & R  
Chartered Accountants

Rangpur Sugar Mills Ltd  
Manufacturing Account  
For the year ended June 30, 2018

Particulars	Notes	Amount in Taka	
		June 30,2018	June 30,2017
A. Opening Work-in-Process		185,427 ✓	227,585
B. Material consumed:		162,501,299	98,427,759
Cost of Direct Materials	28.00	157,662,723	95,059,328
Other Production Material	29.00	2,798,498	1,890,360
Packing Materials		2,040,078	1,478,071
C. Factory Overhead:		160,633,207	153,506,781
Salary and Wages (Permanent)	30.00	88,643,356	86,230,017
Salary and Wages (Seasonal)	31.00	11,858,051	10,764,205
Overtime ( Seasonal)		1,322,910	1,908,006
Overtime ( Permanent)		2,255,983	2,220,768
Insurance	32.00	859,894	1,182,317
Repair and Maintenance	33.00	16,465,311	10,463,959
Power and Fuel	34.00	14,531,982	15,250,625
Transport, Repair and Maintenance	35.00	4,418,826	8,488,508
Depreciation	36.00	20,276,894	16,998,376
D. Total (A+B+C)		323,319,933	252,162,125
E. Closing Work in process	17.02	297,866 ✓	185,427
Cost of Production (D-E) Carried Forward to Trading, Profit & Loss Account		<u>323,022,067</u>	<u>251,976,698</u>

  
Managing Director

  
Director

  
Director



Rahman Mostafa Alam & Co.  
Chartered Accountants

FAMES & R  
Chartered Accountants

Rangpur Sugar Mills Ltd  
Profit & Loss Appropriation Account  
For the year ended June 30, 2018

Particulars	Note	Amount In Taka			
		Mills	Farm	June 30, 2018	June 30, 2017
Accumulated Loss Brought Forward from Previous Year		(2,869,073,820)	(126,636,804)	(2,995,710,624)	(2,606,971,622)
Less: Prior year adjustment gain from Inter-project		2,222,490	-	2,222,490	-
Add: Prior year adjustment for Leave pay and Gratuity provision		(78,819,771)	-	(78,819,771)	-
Add: Arrear Bonus		-	-	-	(1,949,300)
Adjusted Accumulated Loss Brought Forward from Previous Year		(2,945,671,101)	(126,636,804)	(3,072,307,905)	(2,608,920,922)
Net Profit/( Loss) Transferred from P/L Account		(479,403,830)	(33,632,770)	(513,036,600)	(386,789,702)
Accumulated Profit/(Loss) Transferred to Statements of financial position		(3,425,074,931)	(160,269,574)	(3,585,344,505)	(2,995,710,624)

  
Managing Director

  
Director

  
Director



**Rangpur Sugar Mills Ltd**  
Mahimagonj, Gaibandha

**Notes to the financial statements**  
For the year ended June 30, 2018

**1.00 Background of the Company:**

Rangpur Sugar Mills Limited is a public Limited company incorporated in 1957 and started commercial operation in the year 1959 having installed crushing capacity of 1000 TCD and Subsequently increased to 1500 TCD . The company was nationalized as per P.O-27 of 1972 and was placed under Bangladesh Sugar and Food Industries Corporation (BSFIC) for its control, supervision and direction.

**2.00 Main Activities of the Company:**

The main activities of the company are to produce sugar from sugarcane and molasses as by products. Both sugar and molasses were sold out in the local market.

**3.00 Accounting and Related Policies:**

**3.01 Accounting Policy:**

The accounting and reporting policies of the mill conform to the Bangladesh Accounting Standards (BAS) and Bangladesh Financial Reporting Standards (BFRS), the Mill values its assets and liabilities principally on historical cost convention and follows the accrual method of accounting under integrated accounting system except otherwise noted.

**3.02 Depreciation:**

Depreciation has been charged on fixed assets following straight line method in line with previous years.

**3.03 Value of Inventory :**

Stock of Stores and Spares have been valued at weighted average cost price method. Finished Goods (Sugar) have been reportedly valued at latest Govt. approved selling price @ Tk 50,000 per M. Ton, which is lower of cost of production.

**3.04 Physical Inventory:**

As Reported to us, Physical inventory of stock, stores and finished goods were carried out during the year under audit by the mills management. Quantity on inventory report was stated as per physical verification and valuation there of has been made at cost or market price which ever is lower.

**3.05 Service and Support from BSFIC :**

The mills avail some administrative and other services from BSFIC in those areas where such common services can efficiently be provided . This includes internal auditing, special auditing, administrative and technical support, arrangement of finance & supplies etc.



		Amount in Taka	
		2018	2017
<b>4.00 Share Capital:</b>			
<b>Authorized share capital</b>			
5,000,000 Ordinary Shares @ tk. 10.00 each	50,000,000	50,000,000	50,000,000
<b>Issued, Subscribed and Paid Up Capital:</b>			
143,336 Ordinary Shares @ tk. 10.00 each fully paid i	1,433,360	1,433,360	1,433,360
2,556,664 Ordinary Share @TK. 10.00 each fully	25,566,640	25,566,640	25,566,640
<b>Total:</b>	<b>27,000,000</b>	<b>27,000,000</b>	<b>27,000,000</b>
<b>5.00 Govt. Equity Fund:</b>			
SM&RFS (40%) Share Capital Equity		1,741,078	1,741,078
Integrated sugar cane development project (ICDP)		883,970	883,970
<b>Total:</b>		<b>2,625,048</b>	<b>2,625,048</b>
<b>6.00 Reserve &amp; Surplus:</b>			
This is made up as follows:			
<b>(a) Mills:</b>			
Capital Reserve		26,027,100	26,027,100
General Reserve		70,000	70,000
<b>Total:</b>		<b>26,097,100</b>	<b>26,097,100</b>
<b>(b) Farm:</b>			
Reserve & Surplus		2,851,005	2,851,005
<b>Total:</b>		<b>2,851,005</b>	<b>2,851,005</b>
<b>Grand Total: (a+b)</b>		<b>28,948,105</b>	<b>28,948,105</b>
<b>7.00 Government Grant &amp; Loans:</b>			
<b>(a) Grants:</b>			
Intensive Cane Development Scheme Phase # 01		160,323	160,323
Intensive Cane Development Scheme Phase # 02		74,965	74,965
<b>Total:</b>		<b>235,288</b>	<b>235,288</b>
<b>(b) Loans:</b>			
IDA Credit WB 1124 BD.		996,338	996,338
<b>Total:</b>		<b>996,338</b>	<b>996,338</b>
<b>Grand Total: (a+b)</b>		<b>1,231,626</b>	<b>1,231,626</b>
<b>8.00 Long Term Loan:</b>			
<b>Mills:</b>			
<b>A. Foreign Loan:</b>			
IDA Credit WB 1399 BD.		72,578,000	72,578,000
IDA Credit WB Interest Accrued 1399 BD.		21,835,619	21,835,619
Provision for Interest on IDA Credit		36,627,116	36,627,116
PEC India		18,459,532	18,459,532
Provision for Interest on PEC India		2,054,312	2,054,312
<b>Total (A)</b>		<b>151,554,579</b>	<b>151,554,579</b>
<b>B. Local Loan:</b>			
ADB Loan		7,273,991	7,273,991
SMRFS Loan (60%)		1,413,616	1,413,616
<b>Total (B)</b>		<b>8,687,607</b>	<b>8,687,607</b>
<b>Sub-Total</b>		<b>160,242,186</b>	<b>160,242,186</b>
<b>Farm:</b>			
<b>C. Unsecured Loan:</b>		273,976	273,976
<b>Total (C)</b>		<b>273,976</b>	<b>273,976</b>
<b>Grand Total: (A+B+C)</b>		<b>160,516,162</b>	<b>160,516,162</b>
<b>9.00 Govt. loan (Payoff):</b>			
Govt. Loan (Payoff)		178,583,249	178,583,249
Interest on Govt. Loan ( Payoff)		8,929,162	8,929,162
<b>Total</b>		<b>187,512,411</b>	<b>187,512,411</b>



Amount in Taka	
2018	2017

**10.00 Liabilities:**

**(a) Mills:**

Creditors for Goods Supplies Note-10.01  
Creditors for Expenses Note-10.02  
Creditors for Other Finance Note-10.03  
Workers Profit Participation Fund ( WPPF)  
Total (a)

31,738,113	17,021,758
22,521,478	9,034,848
50,736,413	40,594,844
862,147	862,147
<b>105,858,151</b>	<b>67,513,597</b>

**(b) Farm**

Security  
Total (b)

2,565,813	3,170,975
<b>2,565,813</b>	<b>3,170,975</b>

**Grand Total (a+b)**

<b>108,423,964</b>	<b>70,684,572</b>
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**10.01 Creditors for Goods Supplies:**

Trade Creditors Annexure- A  
Unpaid Sugarcane price  
Outstanding Liabilities for goods Annexure-B  
Total

26,917,065	13,659,164
2,106,798	2,153,297
2,714,250	1,209,297
<b>31,738,113</b>	<b>17,021,758</b>

**10.02 Creditors for Expenses:**

Outstanding Liabilities for Expenses Annexure-C  
Total

22,521,478	9,034,848
<b>22,521,478</b>	<b>9,034,848</b>

**10.03 Creditors for Other Finance:**

**(A) Mills:**

Women club  
Canteen current A/C  
CDA Association  
Road development cases  
Suppliers Security Deposit  
Staff Security Deposit Annexure-D  
PF Contribution ( Permanent)  
PF (Seasonal)  
PF Loan Permanent  
Pf loan Seasonal  
PF HO & Other Project  
Employee Welfare Fund  
Officer's Welfare Fund  
Mosque Fund Current Account  
Revenue Stamp Account  
VAT & Taxes  
Officer's Club  
Education Cass  
Excess realized advance Annexure-E  
Growers welfare fund  
Donatin Workers  
Audit Objection  
Gratuity Payable  
Relief Fund (P.M)  
Arrea H.R  
Discount  
Total (A):

29,240	11,740
694	51,203
25,500	6,360
10,347	22,203
964,515	1,048,992
1,053,342	1,203,342
11,799,417	11,566,057
568,936	453,283
5,452,440	3,608,211
51,711	-
8,660,654	5,565,068
559,829	19,216
461,953	159,843
38,124	14,327
79,360	88,420
14,036,901	6,694,887
-	4,491
885,624	628,685
111,810	60,476
198,577	138,722
4,250	4,170
1,249,028	271,993
2,464,893	3,838,569
227,797	-
1,797,475	5,130,590
3,996	3,996
<b>50,736,413</b>	<b>40,594,844</b>

**10.00 Short term Loan**

Cash Credit ( Secured)  
Cash Credit ( Agriculture)

181,190,957	157,791,785
1,381,925,895	1,264,381,559
<b>1,563,116,852</b>	<b>1,422,173,344</b>

**10.00 Current Account with farm**

167,170,712	130,975,069
<b>167,170,712</b>	<b>130,975,069</b>



Amount in Taka	
2018	2017

**13.00 Provisions:**

**A. Mills:**

Provision for Leave Pay And Gratuity  
Provision for bad & doubtful debt  
**Total:**

89,310,569	11,783,124
156,146	156,146
<b>89,466,715</b>	<b>11,939,270</b>

**B. Farm:**

Provision for Interest of WB Project  
**Total:**

-	-
<b>-</b>	<b>-</b>

**Grand Total: (A+B)**

<b>89,466,715</b>	<b>11,939,270</b>
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**14.00 Inter Project Current Account:**

Rajshahi Sugar Mills (Limited)  
BSFIC/Shipping Office  
Faridpur Sugar Mills  
Panchagor Sugar Mills  
Mobarokgonj Sugar Mills  
Kustia Sugar Mills  
BSRI  
Carew & Co. Limited  
Renwick & Co. Bangladesh Ltd.  
**Total**

1,199,836	78,570
2,000	2,000
93,042	113,662
301,348	328,498
739,716	758,346
598,263	582,263
100,721	100,721
1,116,937	116,937
-	21,979,632
<b>4,151,864</b>	<b>24,060,629</b>

**15.00 Amount Due To BSFIC:**

**Total**

1,830,341,550	1,446,436,212
<b>1,830,341,550</b>	<b>1,446,436,212</b>

**16.00 Fixed Assets:**

Fixed Assets at Mills (Note-16.01)  
Fixed Assets at Farm (Note-16.02)

303,990,642	278,970,915
44,276,926	41,004,887
<b>348,267,568</b>	<b>319,975,802</b>

**16.01 Fixed Assets at Mills:**

**World Bank:**

**Project and Equipment Corporation of India:**

Strengthening out growers.  
Mills Rehabilitation.  
**Sub- Total:-**

11,425,417	11,425,417
562,262	562,262
<b>11,987,679</b>	<b>11,987,679</b>

Plant and Machinery  
Transport Vehicals  
**Sub- Total:-**

62,916,734	62,916,734
2,190,244	21,190,244
<b>65,106,978</b>	<b>65,106,978</b>

**Office Equipment:**

Strengthening Out Growers.  
Mills Rehabilitation  
Training  
Technical Assistance.  
**Sub Total:-**

129,366	129,365
90,634	90,634
74,465	74,465
171,799	171,799
<b>466,264</b>	<b>466,264</b>

**Furniture and Equipment:**

Strengthening Out Growers.  
Mills Rehabilitation  
Agricultural Management  
Plant and Machinery.  
**Sub-Total:-**

305,550	305,550
177,146	177,146
217,950	217,950
36,815,552	36,815,552
<b>37,516,198</b>	<b>37,516,198</b>



Amount in Taka	
2018	2017

**Mills:**

Transport & Vehicals(Mills)	114,546,641	95,466,171
Integrated sugar cane development scheme	420,970	420,970
<b>Sub-Total:-</b>	<b>114,967,611</b>	<b>95,887,141</b>

Land & Land Development	827,995	827,995
Sugar cane Development Scheme	54,000	54,000
<b>Sub-Total:-</b>	<b>881,995</b>	<b>881,995</b>

Building & other cons. mills	16,329,489	16,329,489
Multiplication & reach scheme	1,063,081	1,063,081
<b>Sub-Total:-</b>	<b>17,392,570</b>	<b>17,392,570</b>

Cattle feed plant	288,458	288,458
Plant & Machinery	38,662,190	36,016,665
<b>Sub-Total:-</b>	<b>38,950,648</b>	<b>36,305,123</b>

Furniture, Fixture & Office Equipment(Mills)	3,896,360	3,484,322
Integrated sugar cane development scheme	35,490	35,490
<b>Sub-Total:-</b>	<b>3,931,850</b>	<b>3,519,812</b>

**Factory Equipment:**

Loose Tools	11,300,848	8,419,153
Sundry Assets	162,560	162,560
<b>Sub-Total:-</b>	<b>11,463,408</b>	<b>8,581,713</b>

**Intensive Cane Development Scheme:**

I.C.D.S Phase # 1	596,805	596,805
I.C.D.S Phase # 2	728,637	728,637
<b>Sub-Total:-</b>	<b>1,325,442</b>	<b>1,325,442</b>

<b>Grand- Total</b>	<b>303,990,642</b>	<b>278,970,915</b>
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**16.02 Fixed Assets at Farm:**

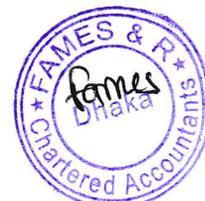
**A. Assets of Farm:**

Land, Road & Water Pipe	9,868,519	8,399,559
Office Building & Shed	246,314	246,314
Residential Building	1,127,670	1,127,669
Plant & Machinery	61,399	48,900
Weight bridge & others	2,339,986	549,407
<b>SubTotal</b>	<b>13,643,888</b>	<b>10,371,849</b>

**B. Farm Modernization Scheme**

Farm Modernization Scheme	30,633,038	30,633,038
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<b>Grand- Total</b>	<b>44,276,926</b>	<b>41,004,887</b>
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Amount in Taka	
2018	2017

17.00 Inventories:

Particulars	Mills	Farms	Amount in Taka	
			June 30,2018	June 30,2017
Stock of Finished Goods (Note-17.01)	164,679,384	-	164,679,384	138,237,172
Work-in- Process (Note- 17.02)	297,866	-	297,866	185,427
Stock of stores and spares (Note-17.03)	34,427,291	2,349,988	36,777,279	35,038,555
Stock of fertilizer and Chemical Pesticide	27,977,466	-	27,977,466	16,281,320
Store in Transit(Annexure A/6)	1,413,144	-	1,413,144	5,537,239
<b>Total:</b>	<b>228,795,151</b>	<b>2,349,988</b>	<b>231,145,139</b>	<b>195,279,713</b>

17.01 Stock of Finished Goods:

Particulars	M.Ton	Rate Per M.Ton	Amount in Taka	
			June 30,2018	June 30,2017
Sugar	2,616.26	50,000	130,813,100	74,358,720
Molasses	3,268.00	10,363	33,866,284	63,878,452
<b>Total</b>			<b>164,679,384</b>	<b>138,237,172</b>

Stock of finished goods was valued at Tk. 50,000 per M. Ton at Govt. approved latest selling price, as reported

Sugar;

Opening Stock  
Add: Production During the Year

Less: Sales during the year  
Closing Stock

**Molasses:**

Opening Stock  
Add: Production During the Year

Less: Sales during the year  
Closing Stock

Quantity in M.Ton	
Opening Stock	1,239
Add: Production During the Year	2,144
Less: Sales during the year	3,383
Closing Stock	767
<b>Total</b>	<b>2,616</b>
Opening Stock	3,713
Add: Production During the Year	2,055
Less: Sales during the year	5,768
Closing Stock	2,500
<b>Total</b>	<b>3,268</b>

Total Cane Crush= 46921 MT  
Work-in Process=19.02 MT  
Recovery = 4.58%  
Total Work-in-process =19.02\*4.58 =87.11 MT Sugar Cane

17.02 Closing Work-In- Process:

Cost of Sugar Cane (87.11 X 3100 )	
Cost of Loading 87.11*40.60	
Cost of Cane Carrier & Feeding (87.11 X214.17)	
Inceptive for cane ( 87.11 X5.02)	
Cost of Lime ( 87.11 X 23.95)	
Cost of Sulfur (87.11 X 27.16)	
Cost of Chemical ( 87.11 X 8.53)	
<b>Total;</b>	

Amount in Taka	
June 30,2018	June 30,2017
270,041	172,709
3,537	4,863
18,656	3,157
437	717
2,086	1,424
2,366	2,040
743	517
<b>297,866</b>	<b>185,427</b>

Work in process had been valued at weighted average material cost.



Amount in Taka	
2018	2017

17.03 Stock of Stores and Spares :

A. Mills:

Construction Materials	740,485	1,366,567
Iron, Steel and Ferrous Metals	992,948	769,302
Pipe, Tubes and Fittings	1,190,649	628,829
Refractories	-	260,932
Fuel, Oil and Lubricants	2,060,343	1,017,922
Production Materials	1,107,414	1,182,340
Paint and Varnish	68,194	42,251
General Hardware	231,888	254,058
Loose Tools	297,550	221,209
Domestic Equipments	11,795	31,442
Furniture and Fixture	4,715	5,893
Cords, Ropes and Chains	46,646	35,098
Packing, Gasket and Insulation Materials	386,247	369,267
Chemical and Laboratory appliances	14,250	3,915
Stock of Printing and Stationery	423,863	408,951
Mechanical Spare Parts	13,508,026	13,855,254
Electrical Spare Parts	5,688,593	5,279,582
Office Equipments	3,271	2,238
Transport Spare Parts	7,206,416	6,540,304
Miscellaneous Stores	443,998	413,213
<b>Sub-Total</b>	<b>34,427,291</b>	<b>32,688,567</b>

Stock of store & spares had been valued at weighted average purchase price.

B. Farm :

Construction Materials	8,576	8,576
Electrical Stores	773	773
Pipe, Tubes and Fittings	2,732	2,732
Paint and Varnish	977	977
General Hardware	4,507	4,507
Loose Tools	1,144	1,144
Mechanical Stores	2,325,692	2,325,692
Miscellaneous Stores	5,587	5,587
<b>Sub-Total</b>	<b>2,349,988</b>	<b>2,349,988</b>

Grand Total (A+B):

**36,777,279**      **35,038,555**

18.00 Sundry Trade Debtors:

North Bengal Paper Mills Ltd.	-	10,243
WLF Worker	-	6,374
Trade Debtors (Sugar)	149,114	1,593,597
Cont. Curr. A/C (Mill)	50,000	-
Cont. Curr. A/C (Farm)	-	85,017
Welfare Loan	1,449,240	173,999
Worker Union	4,841	12,323
Officer Club	216,319	178,304
Income Tax on Salary	69,390	74,736
General Club	5,039	2,664
Officer Association	6,752	-
<b>Total</b>	<b>1,950,695</b>	<b>2,137,257</b>

19.00 Loan, Advance, Deposits & Prepayments:

A.Mills:

Loan to Growers	43,701,477	46,903,610
Advance Note 19.01	43,025,526	32,037,665
Deposit Note 19.02	269,887	269,887
Prepayment Note 19.03	351	255,357
<b>Total:</b>	<b>86,997,241</b>	<b>79,466,519</b>

B.Farm:

Realizable Lease Money	-	-
VAT	-	-
<b>Total:</b>	<b>-</b>	<b>-</b>

Grand Total (A+B):

**86,997,241**      **79,466,519**



Amount in Taka	
2018	2017

**19.01 Advance:**

Fertilizer Shortage recoverable A/c		982,430	966,548
Advance Against Motor Cycle	<b>Annexure-F</b>	377,211	402,759
Advance Against By Cycle	<b>Annexure-G</b>	31,018	35,418
Advance Against TA/DA		335,905	412,685
Advance Against Expenses	<b>Annexure-H</b>	1,125,599	1,509,738
Advance Against Cane Shortage		10,039	55,791
House Rent Realization		-	5,295
Advance Against Suppliers	<b>Annexure-I</b>	336,215	768,245
Advance Against Salaries		6,037,137	5,463,921
Recoverable from Obaidullah ( Defalcated Amount) (Note-17.01-c)		9,672,717	9,672,717
Adv. Against sure Cash wallet		4,905,468	-
Recoverable for Audit Objection		2,420,004	2,477,696
Advance Against Drain & Insecticide		33,830	-
Wages Comission Advance		16,527,500	8,026,100
Exp. Farm Advance		230,453	2,240,752
<b>Total:</b>		<b>43,025,526</b>	<b>32,037,665</b>

**19.02 B. Deposits:**

Security Deposit for Telex		500	500
Security Deposit for Insurance		20,000	20,000
Deposit for Oxygen cylinder		168,000	168,000
Deposit for PBS Line		81,387	81,387
<b>Total:</b>		<b>269,887</b>	<b>269,887</b>

**19.03 C. Prepayments:**

VAT for Molasses		351	357
Turn Over tax		-	255,000
<b>Total:</b>		<b>351</b>	<b>255,357</b>

**20.00 Cash & Cash Equivalents:**

<b>Cash in Hand:</b>		<b>68,412</b>	<b>497,742</b>
<b>Cash at Bank:</b>		<b>2,479,801</b>	<b>22,816,407</b>
Sonali Bank Ltd. Mahimagonj branch S.T.D-1		189,550	1,548,949
Sonali Bank Ltd. Mahimagonj branch, S-1 A/C		486,385	175,681
Sonali Bank Ltd. Mahimagonj branch, A/c.No. 34000045 (For staff security)		746,649	15,294,438
Sonali Bank Ltd., Shilpa Bhaban Dhaka		1,057,217	3,001,821
Rupali Bank Ltd		-	2,795,518
<b>Total:</b>		<b>2,548,213</b>	<b>23,314,149</b>

**21.00 Current Account With Farm:**

<b>Total:</b>		<b>167,170,712</b>	<b>130,975,069</b>
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**22.00 Inter Project Current Account:**

Deshbondu Sugar Mills		186,318	186,318
Shampur Sugar Mills		4,693,887	4,656,717
Pabna Sugar Mills		11,407,802	11,339,259
Zell Bangla Sugar Mills		758,761	672,435
Joypurhat Sugar Mills		3,670,657	3,718,209
Kalia Chopra Sugar Mills		117,672	117,672
Thakurgonj Suger Mills		2,846,825	2,846,825
Setabgonj Sugar Mills		644,897	463,791
North Bengal Sugar Mill		272,755	413,439
Natore Sugar Mill Ltd		99,491	73,368
RJC		1,588,210	-
<b>Total:</b>		<b>26,287,275</b>	<b>24,488,033</b>



Amount in Taka	
2018	2017

23.00 Sales:

A. Sale of Sugar:

Open Market  
Food dept(DC).  
Whole Sale  
Free Sales  
Ration Shop  
Credit Due to Mills  
Growers  
Head Office(Credit)  
Total:

Quantity (M.Ton)	Amount in Taka	
	June 30,2018	June 30,2017
101	5,950,000	9,428,400
-	-	59,860,600
509	25,556,000	36,547,500
1	60,000	161,200
17	947,500	1,657,400
-	-	11,166,000
140	9,100,000	16,872,000
<b>767</b>	<b>41,613,500</b>	<b>135,693,100</b>

B. Sale of Molasses:

Molasses  
Total:

39,465,807	34,516,195
<b>39,465,807</b>	<b>34,516,195</b>

Grand Total:

<b>81,079,307</b>	<b>170,209,295</b>
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24.00 Administrative Expenses:

Salary and wages  
Overtime  
Staff welfare expenses  
Training Expenses  
Repair and Maintenance  
Printing and Stationary  
Rent, Rates and Taxes  
Insurance  
Cane Development Expenses  
Traveling and Conveyance  
Postage, Telegram and Telephone  
Entertainment  
Head office Expenses  
Bank Charge  
Audit Expenses  
Legal Expenses/ Director honorium  
Newspaper, Periodicals  
Subscription & Donation  
Advertisement and publicity  
Total :

26,899,274	23,374,699
595,822	620,681
500,547	241,436
16,520	172,877
187,958	135,333
703,806	809,934
784,659	261,238
-	6,426
2,004,199	1,000,202
736,537	1,268,740
73,156	31,260
1,066,799	603,469
-	4,029,410
1,278,424	613,036
160,000	160,000
423,775	201,444
39,698	25,892
-	7,055
576,904	1,003,203
<b>36,048,078</b>	<b>34,566,335</b>

25.00 Interest on Loan

Cash credit (Agriculture)  
Cash credit (Secured)  
Head office  
STD 321

112,738,989	111,231,378
18,125,172	17,583,380
134,957,769	101,714,653
6,560	-
<b>265,828,490</b>	<b>230,529,411</b>

26.00 Selling & Distribution Expenses:

Salary and wages  
Loading/ Unloading Sugar And Selling Exp H/O  
Total :

1,521,728	1,367,608
811,123	2,047,298
<b>2,332,851</b>	<b>3,414,906</b>

27.00 Miscellaneous Income:

Forfeiture of Security Money  
House Rent Realizable  
Sale of Empty Container/ Scraps  
Sale of Pressmad  
Other Income  
Sale of Schedule  
Total :

19,515	1,065
124,850	27,300
6,720	1,120
507,006	139,680
45,087,794	164,664
149,050	92,050
<b>45,894,935</b>	<b>425,879</b>



	Amount in Taka	
	2018	2017
<b>28.00 Cost of Direct Materials:</b>		
Cost of Cane	145,458,615	90,910,202
Frigh & Carriage Paid	7,918,305	-
Loading & Unloading Cane	1,904,858	2,309,232
Cane Carrier Feeding	2,130,859	1,499,220
Incentive for Cane Hauling	250,086	340,674
<b>Total :</b>	<b>157,662,723</b>	<b>95,059,328</b>
<b>29.00 Other Production Materials:</b>		
Lime	1,124,014	676,043
Sulfur	1,274,248	968,772
Other Chemical	400,236	245,545
<b>Total :</b>	<b>2,798,498</b>	<b>1,890,360</b>
<b>30.00 Salary &amp; Wages( Permanent):</b>		
Transport	7,004,665	7,699,277
Mechanical	16,810,512	16,081,663
Chemical	4,080,894	3,723,858
Boiler	3,851,216	3,601,836
Turbine	1,719,340	1,490,338
Electrical	4,029,299	3,986,030
Civil	1,914,415	2,114,785
Cane Procurement & Development	49,233,015	47,532,230
<b>Total</b>	<b>88,643,356</b>	<b>86,230,017</b>
<b>31.00 Salary &amp; Wages ( Seasonal):</b>		
Transport	3,654,747	4,213,285
Mechanical	977,347	929,926
Chemical	2,489,992	2,044,632
Boiler	342,151	314,632
Cane Procurement & Development	3,744,654	2,782,730
Administration	649,160	479,000
<b>Total:</b>	<b>11,858,051</b>	<b>10,764,205</b>
<b>32.00 Insurance:</b>		
Vehicle & Transport	21,514	184,273
Group Term Insurance	838,380	917,084
Boiler and other Insurance	-	80,960
<b>Total:</b>	<b>859,894</b>	<b>1,182,317</b>
<b>33.00 Repair &amp; Maintenance:</b>		
<b>(a) Repair &amp; Maintenance (Materials)</b>		
Consumable Stores & Spares	5,225,175	2,402,743
Other Factory Supplied	6,112,096	3,517,310
<b>Sub- Total:</b>	<b>11,337,271</b>	<b>5,920,053</b>
<b>(b) Repair &amp; Maintenance (Outside)</b>		
Building & Structure	408,138	159,039
Furniture, Fixture & Other	870,870	614,724
Factory Plant & Machinery	3,849,032	3,770,143
<b>Sub- Total:</b>	<b>5,128,040</b>	<b>4,543,906</b>
<b>Grand Total(a+b):</b>	<b>16,465,311</b>	<b>10,463,959</b>
<b>34.00 Power &amp; Fuel:</b>		
Petrol & Diesel	7,070,916	8,270,422
Firewood	620,172	394,960
Lubricant	3,926,098	3,484,877
Electricity Purchase from PBS	2,498,759	2,644,073
Famess oil	362,542	379,500
Other Fuel	53,495	76,793
<b>Total:</b>	<b>14,531,982</b>	<b>15,250,625</b>



Amount in Taka	
2018	2017

**35.00 Transport, Repair & Maintenance:**

**House Rent Realizable**

Consumable Stores & Spares	3,563,126	3,872,731
Other Factory Supplied	286,626	411,292
Repair & Maintenance Outside	569,074	4,204,485
<b>Total:</b>	<b>4,418,826</b>	<b>8,488,508</b>

**36.00 Depreciation**

**A. Mill Assets**

Factory Building	200,550	171,925
Plant & Machinery	1,503,002	1,424,460
Equipment	982,109	548,952
Vehicles & Transport	16,512,992	12,977,628
<b>Total (A)</b>	<b>19,198,653</b>	<b>15,122,965</b>

B. IDA (W.B) Assets (plant and machinery)

1,078,047 1,078,047

C. PEC (India) (plant and machinery)

194 797,364

**Total (A+B+C)**

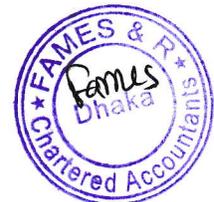
**20,276,894 16,998,376**



Rangpur Sugar Mills Ltd.  
Trade Creditors  
As at June 30, 2018

Annexure-A

Sl No.	Particular	Date	Balance as on 1st July 2017	Addition During the year	Adjustment During the year	Balance as on 30th June 2018	Remarks
1	M/S Nokon Ltd	30.06.16	1,982,814	-	-	1,982,814	
2	Khan Brothers	31.05.16	678,874	-	-	678,874	
3	ACI Formulation	30.06.15	568,403	200,000	-	768,403	
4	Parul construction	30.06.15	440,785	-	-	440,785	
5	Korona Service Ltd	30.06.17	1,000,119	-	31,784	968,335	
6	Chowdhury Enterprise	30.06.15	91,494	-	-	91,494	
7	Confidence scientific	30.06.15	2,352	-	-	2,352	
8	F. Rahman	30.06.15	15,115	-	15,115	-	
9	BCIC	30.06.15	4,410,000	-	4,410,000	-	
10	Rani Printing & packaging	30.06.15	108,347	-	-	108,347	
11	Usa Chemical Industries	30.06.17	392,032	-	-	392,032	
12	Khondokar	30.06.17	2,238,984	-	2,238,984	-	
13	Star Enterprise	30.06.17	70,251	-	-	70,251	
14	Punrata Body Bilders	30.06.15	117,075	-	-	117,075	
15	Sony Traders	30.06.17	574,862	-	574,862	-	
16	Mithu Traders	30.06.17	554,989	-	406,561	148,428	
17	Total Eng.	30.06.17	412,669	-	412,669	-	
18	Moazzem Raber & Plastic	31.12.17	-	108,938	-	108,938	
19	Bitak Khulna	31.06.18	-	386,625	-	386,625	
20	Deikot Ltd Dhaka	31.06.18	-	221,024	-	221,024	
21	Feni Currier Service	31.06.18	-	10,000	-	10,000	
22	Bitak Bogra	31.06.18	-	217,115	-	217,115	
23	Awori Scheclle & mejaj Ltd	31.06.18	-	200,000	-	200,000	
24	Hemko corporetion	31.06.18	-	182,243	-	182,243	
25	Ultorbongo Auto Mobiles	31.06.18	-	53,184	-	53,184	
26	Shathi Scientific	31.06.18	-	56,892	-	56,892	
27	TSP Complex	31.06.18	-	12,000,000	-	12,000,000	
28	Jamuna Fertilizer & Co.	31.06.18	-	7,000,000	-	7,000,000	
29	Bosura Oversiz	31.06.18	-	10,955	-	10,955	
30	New Reliance Motors	31.06.18	-	373,827	-	373,827	
31	Anju Traders	31.06.18	-	65,706	-	65,706	
32	Abul kasam Mia	31.06.18	-	261,366	-	261,366	
	<b>Total</b>		<b>13,659,165</b>	<b>21,347,875</b>	<b>8,089,975</b>	<b>26,917,065</b>	



**Rangpur Sugar mills Ltd**  
**Outstanding Liabilities for Goods**  
As at June 30, 2018

**Annexure B**

SL No.	MR No	Date	Supplier Name	Product name	JV No	Date	Amount	Remarks
1	504	30.06.12	Renwick & Co	T R Bearing	1074	30.06.12	75,900	
2	1233	11.01.15	Zill Bangla Sugar Mills	switch	957	30.06.15	18,800	
3	1252	02.02.15	Keru & Co	Sprit		30.06.15	3,976	
4	1282	28.02.15	Joypurhat Sugar mills	Bronze electrode		30.06.15	15,306	
5	1323	22.04.15	C T-2713 F	Floquand		30.06.15	60,000	
6	1364	28.06.15	Nator Sugar Mills	Nikel screen		30.06.15	178,378	
7	1365	28.06.15	Mobarakganj Sugar mills	P steel		30.06.15	64,520	
8	21	06.12.15	Nator Sugar Mills		1110	30.06.15	150,000	
9	111	25.02.16	Renwick & Co	C I Body		30.06.15	300,000	
10	131	13.04.16	North Bangal Sugar mills	seed		30.06.15	29,524	
11	296	13.11.16	Renwick & Co		1214	30.06.17	61,383	
12	339	15.11.16	Nator Sugar Mills	antiscalent		30.06.17	102,000	
13	357	21.12.16	M/S Mithu	Stone		30.06.17	30,550	
14	374	28.12.16	M/S Sathi	filter paper		30.06.17	3,500	
15	527	13.08.17		M S Tube			9,264	
17	579	10.10.17	M/S. R Enterprise	Boilar gas Glues			11,475	
18	581	10.10.17	North Bangal Sugar mills	Floquand			15,000	
19	587	18.10.17	Mobarakganj Sugar mills	antiscalent			120,000	
20	600	26.10.17	North Bangal Sugar mills	Floquand			54,000	
21	602	06.11.17	M/S United	Tyree tube			193,840	
22	602	06.11.17	M/S United	Tyree tube			716,820	
23	602	06.11.17	M/S United	Tyree tube			62,888	
24	602	06.11.17	M/S United	Tyree tube			39,000	
25	602	06.11.17	M/S United	Tyree tube			82,800	
26	602	06.11.17	M/S United	Tyree tube			9,450	
27	630	27.11.17	Panchoghor sugar mills	electrode			51,550	
28	702	15.01.18	Nator Sugar Mills				31,196	
29	782	21.04.18	Nator Sugar Mills				76,726	
30	782	21.04.18	Nator Sugar Mills	F D shaft			43,812	
31	792	20.05.18	An Reliance	Break so			102,592	
<b>Total</b>							<b>2,714,250</b>	



**Rangpur Sugar Mills Ltd.**  
**Outstanding Liabilities for Expenses**  
As at June 30, 2018

**Annexure C**

	JV No	Date	Particulars	Balance as on 1st July 2017	Addition During the year	Adjustment During the year	Balance as on 30th June 2018
1	1024	30.06.15	Cost Audit Fee 2014-2015	60,000	-	-	60,000
2	1220	30.06.16	Cost Audit Fee 2015-2016	60,000	-	-	60,000
3	1168	30.06.17	Cost Audit Fee 2016-2017	60,000	-	-	60,000
4	1289	30.06.17	Cost Audit Fee 2017-20178	-	60,000	-	60,000
5	1120	30.06.16	Audit Fee 2015-2016	100,000	-	100,000	-
6	1168	30.06.17	Audit Fee 2016-2017	100,000	-	-	100,000
7	1289	30.06.17	Audit Fee 2017-2018	-	100,000	-	100,000
8	1170 ,(1290 &1330)	30.06.17, 30.06.18	. Trun over tax (850966-293995) (825652-255000)	556,971	825,652	255,000	1,127,623
9	1032-1046,1101-1108,1392	30.06.17	Labour Staff & Officer June 2017	7,480,895	-	7,480,895	-
10	1373	30.06.17	Insurance claim (Nahid Hassan)	469,800	-	-	469,800
11	1387	30.06.17	Kerosine Purchase for Centre	11,915	-	11,915	-
12	1077-1092	30.06.17	Salary payable (May 2018)	-	8,140,262	-	8,140,262
13	1093-1115 &1321	30.06.17	Salary payable (June 2018)	-	8,199,062	-	8,199,062
14	1108	30.06.17	Rent payable	-	2,310,442	-	2,310,442
15	1195	30.06.17	Security salary payable	-	1,503,600	-	1,503,600
16	1200	30.06.17	Canteen Bill	-	20,000	-	20,000
17	1202 &1107	30.06.17	Overtime Bill	-	88,935	-	88,935
18	1203	30.06.17	Rent payable (Seasonal Employee)	-	100,042	-	100,042
19	1387	30.06.17	Rent Payable (Centre)	34,700	-	34,700	-
20	1387	30.06.17	Printing & Stationary	34,348	-	34,348	-
21	1387 , 1320	30.06.17, 30.06.18	Cane Development Expense	21,544	5,759	-	27,303
22	1320	30.06.18	House Rent	-	27,600	-	27,600
23	1387 , 1320	30.06.17, 30.06.18	Traveling Expense	17,523	26,538	-	44,061
24	1387	30.06.17	Legal Exps	25,350	-	25,350	-
25	1387	30.06.17	Repair Exps	1,802	-	1,802	-
26	1320	30.06.18	Entertainment Expense	-	7,494	-	7,494
27	1320	30.06.18	Oil and Fuel	-	7,355	-	7,355
28	1320	30.06.18	Utility	-	7,900	-	7,900
	<b>Total</b>			<b>9,034,848</b>	<b>21,430,640</b>	<b>7,944,010</b>	<b>22,521,478</b>



**Rangpur Sugar Mills Ltd**  
**Staff Security Deposit**  
As at June 30, 2018

Annexure-D

SL No.	Name	Designation	Deposit Date	Amount	Remarks
1	Samsul Alam	Cashier	01.07.2008	750	
2	Mannan	Cashier	01.07.2008	750	
3	Asraful Islam	C.D.A	01.07.2008	6,109	
4	Mozaffor Rahman	C.D.A	01.07.2008	50,000	
5	Abdul Hai Masud	C.D.A	01.07.2008	244	
6	Sofiul Islam (Jinnah)	C.D.A	07.10.2006	17,049	
7	Sekandar Alam	C.D.A	07.10.2006	299	
8	Rafiqul Islam	C.D.A	07.10.2006	50,000	
9	Shohel Rana	C.D.A	11.10.2006	20	
10	Nur Mostafizur Rahman	Cashier	02.10.2007	50,000	
11	Abdul Motin Prodan	Cashier	02.10.2007	46,650	
12	Firoz Kobir	Cashier	10.12.2007	50,000	
13	Abdur Razzak	Cashier	10.12.2007	50,000	
14	Saharul Islam	Cashier	10.12.2007	50,000	
15	Jaynul Abidin	Cashier	27.12.2007	50,000	
16	Abdul Mannan prodan	C.I.C	28.02.2008	50,000	
17	Solaiman Ali	C.I.C	28.02.2009	50,000	
18	Mojammel Hoque	C.I.C	28.02.2010	50,000	
19	Abdul Halim Sarker	C.I.C	03.02.2008	50,000	
20	Motiar Rahman	C.I.C	03.02.2008	50,000	
21	Abdus Salam	C.I.C	03.02.2008	50,000	
22	Abdul wahed prodan	C.I.C	03.02.2008	50,000	
23	Abdur Rashid Mondal	C.I.C	03.02.2008	50,000	
24	Ranzit kumar	Cashier	11.12.2007	50,000	
25	Akteruzzaman	Cashier	11.12.2007	50,000	
26	Saha Alam Prodan	T.Helper	04.12.2008	5,000	
27	A.T.M Mostafa Jamal	T.Helper	04.12.2008	50,000	
28	Motlabur Rahman	Cashier	04.12.2008	50,000	
29	Abdul Hannan	C.D.A	04.12.2008	1,471	
30	Toffazzel Hossan	C.D.A	04.12.2008	20,000	
31	Monoarul Islam	T.Helper	04.12.2008	5,000	
	<b>Total</b>			<b>1,053,342</b>	



**Rangpur Sugar Mills Ltd**  
**Excess Realized Advance**  
As at June 30, 2018

Annexure-E

SL No.	Name	Designation	Advance Receive Date	Amount	Remarks
1	Abdul wahed prodan	Data entry	30.06.18	1,908	
2	Masuma Akter Jahan		31.12.17	2,775	
3	Krisno Dhon Das		30.06.17	3,788	
4	Rafiqul Islam		30.06.18	370	
5	Mostafa Sarwar		30.06.18	47,984	
6	Rafiqul Islam		30.06.18	1,408	
7	S.k. Hawlader		30.06.18	7,470	
8	Sahadat Jaman		30.06.18	500	
9	Rafiqul Islam		29.09.17	1,040	
10	Moazzem Billah		30.06.18	7,498	
11	Soriful Islam		30.06.18	3,222	
12	Md. Samim		31.08.18	1,144	
13	Jahangir Alam		30.06.18	8,619	
14	Abdul wahed prodan		30.06.18	190	
15	Fojlur Rahman		30.06.17	1,390	
16	Saidur Rahman		30.06.18	6,401	
17	Ahmed samad		22.05.16	25	
18	Tulu Mia		30.06.17	50	
19	Dalu chanda Mohanto		30.06.18	841	
20	Rezaul Karim		30.05.17	2,592	
21	Soriful Islam		30.06.17	1,295	
22	Sahajan ali	CDA	18.10.15	100	
23	Bimol chanda Rabi das	CDA	18.10.15	400	
24	Ahmed Hannan	CDA	04.04.12	200	
25	Rayhan Kobir	CDA	18.10.15	100	
26	Sahadat Hossan	CDA	10.11.15	900	
27	Asraful Islam	CDA	04.04.12	1,000	
28	S.M.Jalal	CDA	08.09.15	500	
29	Mostafujur Rahman	CDA	04.04.12	300	
30	Sordar Mohammad Sahriar Korim	CDA	18.10.15	400	
31	Arafat Islam	CDA	04.04.12	1,000	
32	Nur Mohammad	CDA	26.11.13	700	
33	Motiur Rahman	CDA	27.11.17	400	
34	Anamul Haque	CDA	24.10.15	1,100	
35	Mafuzur Rahman	CDA	02.12.14	400	
36	Nahid Hasan	CDA	10.11.15	300	
37	Rafiqul Islam	CDA	24.10.15	800	
38	Kajal kumer	CDA	04.12.17	400	
39	Mahbub Rahman	CDA	19.10.16	600	
40	Samim Akter	CDA	19.10.17	600	
41	Suraiya Azadi	CDA	19.10.16	500	
42	Jannatul Ferdous	CDA	19.10.16	600	
	<b>Total</b>			<b>111,810</b>	



Rahman Mostafa Alam & Co.  
Chartered Accountants

FAMES & R  
Chartered Accountants

**Rangpur Suger Mills Ltd**  
**Advance Against Motor Cycle**  
As at June 30, 2018

Annexure F

Date	Particular	Balance as on 1st July 2017	Addition During the year	Adjustment During the year	Balance as on 30th June 2018
30.06.04	Mr. Mozibur Rahman	31,206	-	-	31,206
30.06.07	Sofiqur Rahman	2,827	-	-	2,827
09.10.11	Rejaul Karim	20,909	-	16,620	4,289
14.11.11	Abu Sufian	60,740	-	-	60,740
15.12.12	Johirul Islam	42,497	-	22,164	20,333
07.11.13	Joynul Abedin	26,490	-	-	26,490
01.06.14	Sopon kumer Sarker	64,658	-	22,164	42,494
08.07.15	Mostafujur Rahman	83,130	-	16,620	66,510
31.12.15	Rafiqul Islam	69,888	-	22,668	47,220
31.12.15	Humaun Kabir	102	-	-	102
30.10.17	S.M. Jamal	75,000	-	-	75,000
	<b>Total</b>	<b>477,447</b>	<b>-</b>	<b>100,236</b>	<b>377,211</b>



Rahman Mostafa Alam & Co.  
Chartered Accountants

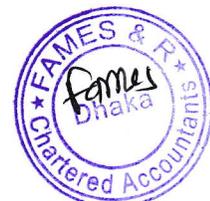
FAMES & R  
Chartered Accountants

**Rangpur Suger Mills Ltd**  
**Advance Against By-Cycle**

As at June 30, 2018

Annexure G

Date	Particular	Designation	Balance as on 1st July 2017	Addition During the year	Adjustment During the year	Balance as on 30th June 2018
05.07.07	Golam Rabbani	C.D.A	3,018	-	-	3,018
23.09.15	Md. Monjur Morshed	C.D.A	200	-	200	-
19.10.16	Mokshed Ali	C.D.A	2,800	-	2,100	700
19.10.16	Faruk Hossain	C.D.A	6,800	-	3,600	3,200
08.11.15	Onilendon Day Sarker	C.D.A	1,700	-	1,700	-
18.10.15	Bimol Ch.Rabi Das	C.D.A	1,400	-	1,400	-
24.10.15	Mazibur Rahman	C.D.A	1,200	-	1,200	-
04.04.12	Abu Naser Badsha	C.D.A	3,500	-	-	3,500
18.10.15	Masudur Rahman	C.D.A	400	1,400	-	1,800
24.10.15	Enamul Haque	C.D.A	400	-	400	-
24.10.15	Rafiqul Islam	C.D.A	500	-	500	-
25.01.15	Rafiqul Islam	peon	4,400	-	3,600	800
19.10.16	Mahbubur Rahman	C.D.A	1,300	-	1,300	-
09.10.16	Samima Akter Eti	C.D.A	1,300	-	1,300	-
19.10.16	Ariful Islam	C.D.A	1,300	-	1,300	-
19.10.16	Sajeda Rahman	C.D.A	1,300	-	1,300	-
19.10.16	Masiur Rahman	C.D.A	1,300	-	1,300	-
19.10.16	Suriya Azadi	S.I	1,300	-	1,300	-
19.10.16	Jannatul Ferdous	C.D.A	1,300	-	1,300	-
28.10.15	Ruhul Amin Belal	C.D.A	-	2,000	-	2,000
03.10.17	Mizanur Rahman	C.D.A	-	1,600	-	1,600
03.08.17	Sahadat Hossain Mon	C.D.A	-	1,600	-	1,600
18.10.15	Ahsan Habib Md.Sofi	C.D.A	-	2,100	-	2,100
18.10.15	Masudur Rahman	C.D.A	-	1,800	-	1,800
14.11.17	Abdul Awoal	C.D.A	-	1,900	-	1,900
03.10.17	Khairul Hassan Ferdo	C.D.A	-	1,900	-	1,900
03.12.17	Sekender	C.D.A	-	2,900	-	2,900
19.10.17	Mahibur Rahman	C.D.A	-	1,400	-	1,400
03.10.17	Akteruzzaman	C.D.A	-	2,600	-	2,600
			<b>35,418</b>	<b>21,200</b>	<b>25,600</b>	<b>31,018</b>



Rangpur Sugar Mills Ltd.  
Advance Against expense  
As at June 30, 2018

Annexure-H

SL No.	Particulars	Date	Designation	Balance as on 1st July 2017	Addition During the year	Adjustment During the year	Balance as on 30th June 2018	Remarks
1	Nirmol Ch.Barmon	30.06.17, 06.05.18	Data Entry	47,418	-	42,927	4,491	
2	Parvez Sazzad	30.06.17	DCMO	84,990	-	45,308	39,682	
3	Amzad Hossan	31.05.17	Security	1,102	-	-	1,102	
4	Ataur Rahman	30.06.17	Sr. Clark	29,775	57,795	-	87,570	
5	Zahidur rahman	30.06.18	Sortar	-	241	-	241	
6	Masuma Akter Jahan	30.06.17		10,459	-	10,459	-	
7	Gonesh ch. Shen	30.06.13	Advocate	799	-	-	799	
8	Mojaffar Ali	30.06.13	Advocate	14,618	-	-	14,618	
9	Md. Saidur Rahman	02.02.16	Baristar	50,000	-	-	50,000	
10	Krishan Dono Das	30.06.17		8,693	-	8,693	-	
11	Tofazzel Hossain	31.05.17, 20.02.18	Godawn keeper	5,490	3,540	-	9,030	
12	Hasan Ahmed	29.05.17	Data Entry	3,720	563	-	4,283	
13	Abdul Majid	13.01.16		376,400	-	376,400	-	
14	M.A. Masud	23.01.17	Baristar	100,000	-	-	100,000	
15	Yousuf Ali	31.08.17	M.D	-	7,139	-	7,139	
16	nazmul huda	30.06.18	G.M (Fin)	-	220,706	-	220,706	
17	Mostafa Sarwar	30.06.17		33,485	-	33,485	-	
18	Anser ali	08.06.17		4,229	-	4,229	-	
19	Obaidulla	30.09.13	A.A.O	18,155	-	-	18,155	
20	Sohidul Islam	31.05.17	A.A.O	639	32,000	-	32,639	
21	jahangir Alam	30.06.18	Clerk	-	2,000	-	2,000	
22	Abdul Ohahed	22.05.16		240	-	240	-	
23	Ruhul Amin	01.08.16		150	-	150	-	
24	Rejaul karim	30.06.17	G.M (Cane)	93,975	898	-	94,873	
25	Fozlur Rahman	04.06.18	G.M (Cane)	24,938	-	16,518	8,420	
26	Abu sufian sujoy	30.06.13	CDA	10,000	-	-	10,000	
27	Narayan ch.	30.06.13	CDA	2,400	-	-	2,400	
28	Nazmul Haque	30.06.17	ACDO	2,000	-	-	2,000	
29	Johirul Islam	02.05.17	Assist (Manager)	21,775	-	-	21,775	
30	Mozzaffor Rahman	18.08.15	MLSS	300	-	-	300	
31	Rafiqui Islam	30.06.18	ACDO	-	1,040	-	1,040	
32	Joggeshor Chowdery	30.05.17	Manager	308,430	-	252,495	55,935	
33	Akram Hossan (Rasel)	01.03.17	Fisheris	800	570	-	1,370	
34	Abdul Hannan	30.06.15	CDA	3,050	-	-	3,050	
35	Rasel Mosarof	15.12.14	CDA	2,800	-	-	2,800	
36	Abu Bakkar Siddique	30.06.17	PIC	8,325	16,860	-	25,185	
37	Sohel Rana	31.05.17	CDA	13,822	-	-	13,822	
38	Mozibur Rahman	23.12.15		600	-	600	-	
39	Sahadat Jaman	30.06.16		3,000	-	3,000	-	
40	Mozzaffor Rahman	23.12.15		600	-	600	-	
41	Mahmudun nobi	17.12.15	CDA	1,000	3,080	-	4,080	
42	Jolil Prodan	02.06.16	CIC	1,600	-	-	1,600	
43	Akteruzzaman	10.12.15	CIC	1,800	-	-	1,800	
44	Mostafizur Rahman	08.12.16	CDA	1,000	-	-	1,000	
45	Faruque Hossan	30.06.17	CDA	2,808	-	-	2,808	
46	Onnonto kumar Ray	30.06.17	CDA	2,800	-	-	2,800	
47	Abdul Motin	30.07.16	CDA	7,000	-	-	7,000	
48	Humaun kabir	30.06.17	DM (Farm)	5,060	1,800	-	6,860	
49	Sirajul Islam	18.06.18	CDA	-	37,527	-	37,527	
50	Faruque Azam	31.05.17	GM (Farm)	1,512	-	-	1,512	
51	Zahidul Islam	03.02.18	COM(Oper)	-	8,446	-	8,446	
52	Rostom Ali	30.06.18	DGM	-	15,059	-	15,059	
53	Ahsan Habib	05.12.17		2,800	-	2,800	-	
54	Sajidul Bari	30.06.17	Assist(Engni	3,385	16,696	-	20,081	

55	Asraful Islam	31.05.17	Assist (Manager)	30,698	-	4,023	26,675	
56	Abdur Razzak	30.06.17	DM (Lab)	10,649	20,186		30,835	
57	Abul Hossain	14.05.17		2,500	-	2,500	-	
58	Md. Samim	31.05.17		6,687	-	6,687	-	
59	Ratan kumar Hawlader	30.06.17	DM(Civil)	79,781	-	18,584	61,197	
60	Golam Rabbani	31.05.17	Assist (Manager)	1,127	3,901	-	5,028	
61	Nurul Islam Shek	30.06.17	Assist (Manager)	16,786	-	4,316	12,470	
62	Mozibur Rahman	30.09.16	Elec. Formar	1,600	1,000	-	2,600	
63	Azadul Islam	12.03.17	Farnes Labo	39,114		-	39,114	
64	Fakrul Islam	30.06.18	A.A.Mec	-	639	-	639	
65	Khoda Bokhs	31.01.17	G Forman	-	176	-	176	
66	Anowarul Haque	30.06.18	DCME	-	80	-	80	
67	Mojammel Haque	31.06.16		2,067	-	2,067	-	
68	Liton chandra Dabnat	30.06.16	DM (G)	787	-	-	787	
	<b>Total</b>			<b>1,509,738</b>	<b>451,942</b>	<b>836,081</b>	<b>1,125,599</b>	



**Rangpur Sugar Mills Ltd.**  
**Advance Against Suppliers**  
As at June 30, 2018

Annexure - I

SL No.	Particulars	Date	Address	Balance as on 1st July 2017	Addition During the year	Adjustment During the year	Balance as on 30th June 2018	Remarks
1	M/S Padda Oil Co. Ltd	30.06.17	Chhitagong	149,761	-	149,761	-	
2	M/S Lindey BD Ltd.	30.06.17, 23.05.18	Bogra	133,484	22,849	133,484	22,849	
3	M/S Haque Printing & Packing	30.06.15	Dhaka	80,000	-	-	80,000	
4	M/S Bitak	30.06.17	Bogra	405,000	-	405,000	-	
5	Bornomala Offset Frees	22.11.17	Gobindhagonj	-	13,130	-	13,130	
6	Bangladesh Insulator and Sany	24.05.18	Dhaka	-	220,236	-	220,236	
	<b>Total</b>			<b>768,245</b>	<b>256,215</b>	<b>688,245</b>	<b>336,215</b>	



**Rangpur Sugar Mills Ltd**  
**Schedule of Property, Plant and Equipments (Mills)**  
As at June 30, 2018

Annexure-J

Particulars	Cost				Rate	Depreciation			Written Down Value
	Balance as on July 1, 2017	Addition during the Year	Transfer/ Adjustment during the Year	Balance as on June 30, 2018		Charged during the year	Transfer/ Adjustment during the Year	Balance as on June 30, 2018	
<b>A:</b>									
<b>Land &amp; Land Development:</b>									
Land & Land Development	827,995	-	-	827,995					827,995
Intigrated Sugar Cane Dev. Scheme	54,000	-	-	54,000					54,000
<b>Sub-Total</b>	<b>881,995</b>			<b>881,995</b>					<b>881,995</b>
<b>Transport &amp; Vehicles Mills:</b>									
Transport & Vehicles Mills	95,466,171	19,080,470	-	114,546,641	25%	16,512,992	-	82,064,622	32,482,019
Intigrated Sugar Cane Dev. Scheme	420,970	-	-	420,970	25%	16,512,992	-	82,485,591	32,482,020
<b>Sub-Total</b>	<b>95,887,141</b>	<b>19,080,470</b>		<b>114,967,611</b>					
<b>Building:</b>									
Building & Other Construction, Mills	16,329,489	-	-	16,329,489		145,349	-	14,731,635	1,597,854
Multiplication & rech Scheme	1,063,081	-	-	1,063,081	2.50%	26,576	-	838,411	224,670
<b>Sub-Total</b>	<b>17,392,570</b>			<b>17,392,570</b>		<b>171,925</b>		<b>15,570,046</b>	<b>1,822,524</b>
<b>Plant &amp; Machinery</b>									
Plant & Machinery	36,016,665	2,647,523	1,997	38,662,190		1,689,212	1,997	23,347,479	15,314,711
Cattle Feed Plant	288,458	2,647,523	1,997	288,458		1,689,212	1,997	23,635,936	15,314,712
<b>Sub-Total</b>	<b>36,305,123</b>	<b>2,647,523</b>		<b>38,950,648</b>		<b>2,848,658</b>		<b>3,049,129</b>	<b>847,241</b>
<b>Furniture Fixture:</b>									
Furniture Fixture & Other Office Equip. Mills	3,484,332	412,038	-	3,896,370		200,471	-	35,444	36
Intigrated Sugar Cane Dev. Scheme	35,480	-	-	35,480		200,471	-	3,084,573	847,277
<b>Sub-Total</b>	<b>3,519,812</b>	<b>412,038</b>		<b>3,931,850</b>		<b>2,884,102</b>		<b>5,721,551</b>	<b>5,579,297</b>
<b>Factory Equipment Loose Tools:</b>									
Factory Equipment Loose Tools	8,419,153	2,881,695	-	11,300,848		965,954	-	114,222	48,338
Sundry Assets	162,560	-	-	162,560		16,155	-	5,835,773	5,627,635
<b>Sub-Total</b>	<b>8,581,713</b>	<b>2,881,695</b>	<b>1,997</b>	<b>11,463,408</b>		<b>982,109</b>	<b>1,997</b>	<b>130,611,919</b>	<b>56,976,163</b>
<b>Total "A"</b>	<b>162,568,354</b>	<b>25,021,726</b>		<b>187,588,082</b>		<b>19,571,049</b>		<b>131,859,813</b>	<b>57,063,711</b>
<b>B:</b>									
<b>Intensive Cane Development Scheme:</b>									
I.C.D.S Phase - I	596,806	-	-	596,806		10,394	-	550,817	45,989
I.C.D.S Phase - II	728,637	-	-	728,637		3,946	-	697,077	31,560
<b>Sub-Total</b>	<b>1,325,442</b>			<b>1,325,442</b>		<b>14,340</b>		<b>1,247,894</b>	<b>77,549</b>
<b>GRAND TOTAL (A+B)</b>	<b>163,893,796</b>	<b>25,021,726</b>	<b>1,997</b>	<b>188,913,525</b>		<b>19,571,049</b>	<b>1,997</b>	<b>131,859,813</b>	<b>57,063,711</b>

Allocation of Depreciation Expense:

19,198,653

Manufacturing Account

Profit &amp; loss Accounts (Mills)

372,396

19,571,049

30



As at June 30, 2018

Particulars	Cost			Rate	Depreciation			Written Down Value
	Balance as on July 1, 2017	Addition during the Year	Transfer/ Adjustment during the Year		Balance as on June 30, 2018	Charged during the year	Transfer/ Adjustment during the Year	
<b>A. International Development:</b>								
<b>Building:</b>								
Strengthening out growers.	11,425,417	-	-	5%	11,425,389	-	-	11,425,389
Mills Rehabilitation.	562,262	-	-	5%	562,261	-	-	562,261
<b>Sub- Total:-</b>	<b>11,987,679</b>	-	-		<b>11,987,650</b>	-	-	<b>11,987,650</b>
Plant and Machinery	62,916,734	-	-	5%	60,073,565	1,078,047	-	61,151,612
Transport Vehicals	2,190,244	-	-	25%	2,190,241	-	-	2,190,241
<b>Sub Total:-</b>	<b>65,106,978</b>	-	-		<b>62,263,806</b>	-	-	<b>63,341,853</b>
<b>Office Equipment:</b>								
Strengthening Out Growers.	129,365	-	-	15%	129,363	-	-	129,363
Mills Rehabilitation	90,634	-	-	15%	90,632	-	-	90,632
Training	74,465	-	-	15%	74,459	-	-	74,459
Technical Assistance.	171,799	-	-	15%	171,794	-	-	171,794
<b>Sub Total:-</b>	<b>466,264</b>	-	-		<b>466,249</b>	-	-	<b>466,249</b>
<b>Furniture &amp; Fixture:</b>								
Strengthening Out Growers.	305,550	-	-	6%	305,540	-	-	305,540
Mills Rehabilitation	177,146	-	-	6%	177,125	-	-	177,125
Agricultural Management	217,950	-	-	6%	217,943	-	-	217,943
<b>Sub-Total:-</b>	<b>700,646</b>	-	-		<b>700,608</b>	-	-	<b>700,608</b>
<b>Total:-</b>	<b>78,261,567</b>	-	-		<b>75,418,313</b>	<b>1,078,047</b>	-	<b>76,496,360</b>
(Corporation of India)								
Plant and Machinery.	36,815,552	-	-	5%	36,814,989	194	-	36,815,183
<b>Grand Total Taka</b>	<b>115,077,118</b>	-	-		<b>112,233,301</b>	<b>1,078,241</b>	-	<b>113,311,542</b>



**Rangpur Sugar Mills Ltd**  
**Schedule of Property, Plant and Equipments (Farm)**

As at June 30, 2018

Particulars	Cost				Rate	Depreciation			Written Down Value
	Balance as on July 1, 2017	Addition during the year	Transfer/ Adjustment during the Year	Balance as on June 30, 2018		Balance as on July 1, 2017	Charged during the year	Transfer/ Adjustment during the Year	
<b>A.</b>									
Land, Road & Outlet	8,399,559	1,468,960	-	9,868,519		635,338	-	1,125,910	8,742,609
Office Building & Shed	246,314	-	-	246,314		-	-	246,294	20
Residential Building	1,127,669	-	-	1,127,669		-	-	1,127,660	9
Electrical Equipment	48,900	12,500	-	61,400		2,500	-	51,398	10,002
Bridge & Others	549,407	1,790,579	-	2,339,986		507,578	-	717,341	1,622,645
<b>Total</b>	<b>10,371,849</b>	<b>3,272,039</b>	<b>-</b>	<b>13,643,888</b>		<b>1,145,416</b>	<b>-</b>	<b>3,268,603</b>	<b>10,375,285</b>

**Farm Modernization Project**

<b>B.</b>									
Farm Modernization Project	293,180	-	-	293,180		3,542	-	261,184	31,996
World Bank	30,339,858	-	-	30,339,858		-	-	30,339,825	33
<b>Total</b>	<b>30,633,038</b>	<b>-</b>	<b>-</b>	<b>30,633,038</b>		<b>3,542</b>	<b>-</b>	<b>30,601,009</b>	<b>32,029</b>
<b>Grand Total (A+B)</b>	<b>41,004,888</b>	<b>3,272,039</b>	<b>-</b>	<b>44,276,927</b>		<b>1,148,958</b>	<b>-</b>	<b>33,869,613</b>	<b>10,407,314</b>

