

Private & Confidential

Auditors' Report and Financial Statements

of

Pabna Sugar Mills Limited

Dashuria, Pabna.

For the year ended 30th June, 2025.

MASUD ALTAF & CO.

Chartered Accountants

Dom-Irno Apartment, B-1, 23/16, Khilji Road
Block-B, Shyamoli, Mohammadpur, Dhaka-1207.

Telephone No. 88-02-48117178

Mobile No. 01711-536193

E-mail : macaudit.2002@gmail.com

Pabna Sugar Mills Limited

Dashuria, Pabna.

Table of Contents for the year ended 30th June, 2025.

Sl.	Particulars	Page No.
1	Auditors' Reports	1-3
2	Statement of Financial Position	4
3	Statement of Profit & Loss and Other Comprehensive Income	5
4	Statement of Manufacturing, Trading & Profit/(Loss)	6
5	Statement of Change in Equity	7
6	Statement of Cash Flow	8
7	Notes to the Accounts	9-12
8	Schedule of Fixed Assets and Depreciation	13
9	Schedule of Stock of Stores & Spares.	14-16
10	Schedule of Inter Project Current Account (assets) & Sundry Debtors.	16
11	Schedule of Loans , Advances , Deposits & Prepayments.	16-18
12	Schedule of Cash at Bank.	18-19
13	Capital Reserve	19
14	Retained Earnings	19
15	Sundry Creditors	21
16	Liabilities for Expenses	21
17	Audit Objection 20%	22-26
18	Salary, Wages & Other clearing	26
19	Liabilities for Duties and Taxes	26
20	Security Deposit of Contractors & Suppliers	27-28
21	Security Deposit of Staff & Workers	28
22	Schedule of Inter Project Current Account (Liabilities).	29
23	Head Office Current A/cs	29
24	Schedule of Agriculture Loan	29
25	Insurance Schedule	30
26	Other Income	31
27	Schedule Interest on Loan	31
28	Ratio Analysis	32
29	Statement of Trial Balance	33-34
30	Budget Variance	35
31	Store Material Schedule (5 Year)	36

Independent Auditors' Report

Qualified Opinion

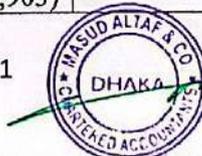
We have audited the Financial Statements of **Pabna Sugar Mills Limited** which comprise the Statement of Financial Position as on 30th June, 2025 and the Statement of Profit or Loss & Other Comprehensive Income & Cash Flow for the year then ended, notes and Comparative to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements of the Company gives a true and fair view of the Financial Position as on 30th June, 2025 and of its Statement of Comprehensive Income & Cash Flow for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explained in note 2 and other applicable laws and regulations.

Basis for Qualified Opinion

1. **Stock and spares** amounting to **Tk. 30,709,611.00** are shown as current assets in the statement of financial position. Most of the items are usable condition. So, these should be transferred to running mill as quality deteriorates day by day and rest of the equipment should be maintained properly.
2. **Kacha pit** forms in pond part of the finished goods has been valued at the prior year rate, which does not seem appropriate as this item was not found in similar condition in quality. As per BCSIR report the result of Kacha pit is 1.50 according to physical verification but the actual standard result is about 70. So the base value of Kacha pit is nothing else. This should be written off.
3. **Loan and Advance** against Motor cycle, Salary, TA & DA, Expenses, Contractor, Cane Growers and Agriculture etc. amounting to **Tk. 16,222,373.00** coming from previous years without any adjustment/realization. (Note no -08)
4. Reported **Tk. 114,476,671.00** as **Provident Fund Liabilities** in the Statement of Financial Position as at 30th June, 2025. This should be transferred to Provident Fund Account as per Law.
5. The written down value of **Property, Plant & Equipment's** was **Tk. 58,911,731.00** as on 30.06.2025. Most of the items are underrated.
6. **Interest & Penal Interest on Pakistani Credit** difference between Special Audit and Assertion of Liabilities of Suppliers Credit of Government of Pakistan and Demand Notice of Government of Pakistan amounting to **Tk. 774,686,588.00** (Tk. 77,248,595.00 & Tk. 697,437,993.00). Which are adjusting in Retained Earnings during the year.
7. The Entity incurred a series of net losses in the consecutive year to year. Last four year details are given below :

Financial year	Net profit/Loss after Tax.	Profit & Loss account balance (Retained Earnings)
2021-2022	(421,365,318)	(7,696,942,579)
2022-2023	(608,012,661)	(8,185,739,207)
2023-2024	(556,249,222)	(8,745,266,730)
2024-2025	(479,399,903)	(8,453,730,802)



As of 30th June, 2025 the entity's current liabilities stood at Tk. 6,380,521,981.00 and non-current liabilities stood Tk. 2,215,707,209.00 which exceeded its total assets of Tk. 150,198,938.00 by Tk. 8,446,030,251.00

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants, Code of Ethics for Professional Accountants (IESBA Code), We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. 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 and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of the Company and also separate financial statement of the Company in accordance with IFRSs as explained in note 2 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 Company's 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 Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the rules and regulations issued by regulatory authorities, we also report the following:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books.
- c) The Statement of Financial Position, Statement of Comprehensive Income & Cash Flow for the year then ended dealt with by the report are in agreement with the books of account and returns, and
- d) The expenditures incurred were for the purpose of the company's business for the year.

Dated, Dhaka.
05 JAN 2026



(Md. Altaf Hossain Masud, FCA)

Principal, Enrolment No. 0684

MASUD ALTAF & CO.

Chartered Accountants

Pabna Sugar Mills Limited
Dashuria, Pabna.

Statement of Financial Position as on 30th June, 2025.

Sl. #	Particulars	Notes/ Sch	Amount (Tk.)	
			30.06.2025	30.06.2024
Property & Assets :				
A. Non-Current Assets :				
	Property Plant & Equipment	4.00	58,911,731	63,145,637
	Total Non-Current Assets		58,911,731	63,145,637
B. Current Assets :				
	Capital Work-in-Process	5.00	-	1,672,700
	Stock and Stores	6.00	34,240,831	33,256,275
	Inter Project Current A/C	7.00	32,345,478	40,920,408
	Loans & Advances	8.00	16,775,021	17,653,891
	Deposit & Prepayments	9.00	732,603	640,000
	Cash & Bank Balances	10.00	7,193,274	7,636,288
	Total Current Assets		91,287,207	101,779,562
	Total Property & Assets (A+B)		150,198,938	164,925,199
Equity & Liabilities :				
C. Shareholders' Equity :				
Authorized Capital				
	5,000,000 Ordinary Shares of Tk. 10 each		500,000,000	500,000,000
Issued, Subscribed & Paid up Capital				
	1,007 Ordinary Share of Tk. 100 each		100,700	100,700
	Reserve	11.00	7,599,850	8,509,850
	Retained Earnings	12.00	(8,453,730,802)	(8,745,266,730)
	Total Shareholders' Equity		(8,446,030,252)	(8,736,656,180)
D. Non-Current Liabilities :				
	ADP Loan	13.00	178,015,000	178,015,000
	Pakistani Loan	14.00	821,566,595	727,220,927
	Cash Credit (Block)	15.00	29,814,832	29,794,832
	Interest on Pakistani Loan	16.00	195,258,993	272,507,588
	Penal Interest on Pakistani Loan	17.00	649,987,789	1,347,425,782
	Interest on ADP Loan	18.00	341,064,000	332,163,250
	Total Non-Current Liabilities		2,215,707,209	2,887,127,379
E. Current Liabilities :				
	Operating Loan From Govt.	19.00	384,929,203	323,190,656
	Sundry Creditors	20.00	62,623,471	72,222,272
	Provident Fund	21.00	114,476,671	119,373,363
	Inter Project Current A/C	22.00	58,614,803	57,305,135
	BSFIC Current A/C	23.00	2,493,262,204	2,482,706,859
	Agriculture Loan (Janata Bank PLC)	24.00	2,965,568,641	2,630,517,432
	Provision for Leave Pay & Gratuity	25.00	301,046,987	329,138,284
	Total Current Liabilities		6,380,521,981	6,014,454,001
	Total Equity & Liabilities (C+D+E)		150,198,938	164,925,199

Md. Shahjahan Ali
Deputy Manager (A/C)
Incharge A/C Dept.
Pabna Sugar Mills Ltd.
Dated, Dhaka

Md. Akhtaruzzaman
Managing Director
Pabna Sugar Mills Limited
Pabna

(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants



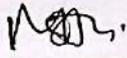
05 JAN 2026

bvc :- 2601050684AS165583

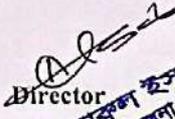
Pabna Sugar Mills Limited
Dashuria, Pabna.

Statement of Profit or Loss & Other Comprehensive Income for the year ended 30th June, 2025.

Particulars	Notes	Amount (Tk.)	
		2024-2025	2023-2024
Sales			
Sugar	26.00	-	-
Molasses	27.00	-	-
		-	-
Less : Cost of Goods Sold	28.00	-	-
Gross Profit/(Loss)		-	-
Less : Operation Expenses			
Administration Expenses	29.00	28,074,219	24,600,030
Selling & Distribution Expenses		-	-
		28,074,219	24,600,030
Total Operating Income/(Loss)		(28,074,219)	(24,600,030)
Less : Finance Expenses	30.00	456,527,589	534,227,330
Add : Other Income	31.00	5,201,905	2,578,139
Profit/(Loss) Before Tax		(479,399,903)	(556,249,222)
Minimum Turnover Tax		-	-
Net Profit/(Loss)		(479,399,903)	(556,249,222)


General Manager (Finance)
Deputy Manager (A/C)
Incharge A/C Dept.
Pabna Sugar Mills Ltd.


Managing Director
Md. Akhtaruzzaman
Managing Director
Pabna Sugar Mills Limited


Director
আজহারুল ইসলাম
কিচালক (পরিচালনা ও উন্নয়ন)
পাবনা শর্করা মিল (অর্থ) এর কারিগর

This is the Statement of Profit & Loss and Other Comprehensive Income referred to in our separate report of even date.

Dated, Dhaka
05 JAN 2026



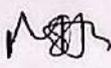

(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants
D/C:- 2601050684AS165583

Pabna Sugar Mills Limited

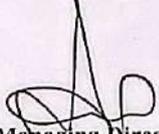
Dashuria, Pabna.

Statement of Manufacturing, Trading & Profit/(Loss) for the year ended 30th June, 2025.

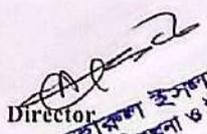
Particulars	Amount (Tk.)	
	2024-2025	2023-2024
Income:		
Sales of Sugar:		
Whole Sale	-	-
Total Sales Of Sugar:	-	-
Sales of Molasses	-	-
Total Income:	-	-
Expenses		
Variable Cost:		
Direct Material	-	-
Loss on disposal of Kacha Pit	-	-
Salary and wages (seasonal)	-	-
Power and Fuel	-	-
Repair and maintenance of sugarcane vehicles	-	-
Total variable cost:	-	-
Fixed Cost :		
Salary & Wages (Permanent):	20,794,281	17,509,916
Total Salary & Wages (Seasonal & permanent)	20,794,281	17,509,916
Insurance	152,149	164,761
Repairs & Maintenance	404,660	274,937
Power & Fuel	1,322,553	1,237,977
Oil & Lubricant	98,466	61,290
Depreciation	4,233,906	4,279,251
Administrative Overhead	1,007,830	1,036,898
Cane development expenses	10,880	-
Miscellaneous Expenses	21,028	5,500
Labour Welfare Expenses	28,466	29,500
Total Cost:	28,074,219	24,600,030
Opening stock (Sugar, Molasses & Work in Process)	2,449,716	2,449,716
Closing Stock (Sugar, Molasses & Work in process)	(2,449,716)	(2,449,716)
Cost of Sales:	28,074,219	24,600,030
Less : Finance Expenses	456,527,589	534,227,330
Add : Other Income	5,201,905	2,578,139
Net Profit:	(479,399,903)	(556,249,222)


General Manager (Finance)
Md. Shanjahan Ali
Deputy Manager (A/C)
Incharge A/C Dept.
Pabna Sugar Mills Ltd.
Dated, Dhaka

05 JAN 2026


Managing Director
Md. Akhtaruzzaman
Managing Director
Pabna Sugar Mills Limited
Pabna




Director
আজহারুল ইসলাম
রিচালক (পরিচালনা ও উন্নয়ন)
(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants

Dvc:- 2601050084AS165583

Pabna Sugar Mills Limited

Dashuria, Pabna.

Statement of Changes in Equity for the year ended 30th June, 2025.

Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Equity
Balance as on 01.07.2024	100,700	8,509,850	(8,745,266,730)	(8,736,656,180)
Add : Net Profit/(Loss)	-	-	(479,399,903)	(479,399,903)
Renwick bill Adjusted/Interest Adjusted (Head Office Demand Loan & LTR)	-	(910,000)	774,686,588	773,776,588
Capital Work in Progress	-	-	(1,672,700)	(1,672,700)
Risk Allowance Arrear Bill Adjusted	-	-	(2,078,057)	(2,078,057)
Balance as on 30.06.2025	100,700	7,599,850	(8,453,730,802)	(8,446,030,252)

Statement of Changes in Equity for the year ended 30th June, 2024.

Particulars	Share Capital	Capital Reserve	Retained Earnings	Total Equity
Balance as on 01.07.2023	100,700	8,509,850	(8,185,739,207)	(8,177,128,657)
Add : Net Profit/(Loss)	-	-	(556,249,222)	(556,249,222)
Interest Adjusted (Head Office Demand Loan & LTR)	-	-	(3,278,302)	(3,278,302)
Risk Allowance Arrear Bill Adjusted	-	-	-	-
Balance as on 30.06.2024	100,700	8,509,850	(8,745,266,730)	(8,736,656,180)


General Manager (Finance)
Deputy Manager (A/C)
Incharge A/C Dept.
Pabna Sugar Mills Ltd.


Managing Director
Md. Akhtaruzzaman
Managing Director
Pabna Sugar Mills Limited
Pabna


Director
আজহারুল ইসলাম
পরিচালক (পরিকল্পনা ও উন্নয়ন)
এবং
সিনিয়র অফিসার

Dated, Dhaka

05 JAN 2026



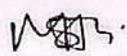

(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants

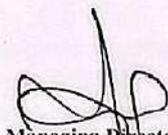
DVC:- 2601050684AS165583

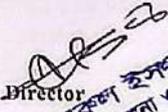
Pabna Sugar Mills Limited
Dashuria, Pabna.

Statement of Cash Flows for the year ended 30th June, 2025.

Particulars	Amount (Tk.)	
	2024-2025	2023-2024
A. Cash Flow from Operating Activities :		
Net Profit/ (Loss) for the year	(479,399,903)	(556,249,222)
Interest Adjusted (Renwick bill, Head Office Demand Loan & LTR)	774,686,588	(3,278,302)
Risk Allowance Arrear Bill Adjusted	(2,078,057)	-
Depreciation on Fixed Assets	4,233,906	4,279,251
Opening Profit before Change in Working Capital	297,442,534	(555,248,273)
Change in Working Capital :		
Increase/Decrease in Stock of stores and spares	(984,556)	2,744,475
Increase/Decrease Intert Project Current A/C	8,574,930	(2,905,291)
Increase/Decrease in Loans & Advance	878,870	(67,566)
Increase/Decrease in Deposit & Prepayment	(92,603)	-
Increase/Decrease in Creditors	(9,598,801)	(6,966,961)
Increase/Decrease in Provident Fund	(4,896,692)	(1,563,182)
Increase/Decrease in BSFIC Current A/C	10,555,345	21,751,033
Increase/Decrease in Inter Project Current A/C (Liabilities)	1,309,668	3,148,352
Increase/Decrease in Leave Pay & Gratuity	(28,091,297)	(8,622,070)
Increase/Decrease in Interest on ADP Loan	8,900,750	8,900,750
Increase/Decrease in Interest on Pakistani Loan	(77,248,595)	34,569,356
Increase/Decrease in Panel Interest on Pakistani Loan	(697,437,993)	152,397,896
Increase/Decrease in Agriculture Loan	335,051,209	255,056,387
	(453,079,765)	458,443,179
A) Net Cash flows from Operating Activities	(155,637,231)	(96,805,094)
B. Cash Flow from Investing Activities :		
Increased/Decreased Property, Plant & Equipment	-	-
Increase/Decrease in Assets Disposal	-	-
Increase/Decrease in Reserve	(910,000)	-
B) Net Cash flows from Investing Activities	(910,000)	-
C. Cash Flow from Financing Activities :		
Increase/Decrease ADP Loan	-	-
Increase/Decrease Pakistani Credit	94,345,669	56,452,065
Increase/Decrease Cash Credit (Block A/C)	20,000	2,320,958
Increase/Decrease Govt. Fund	61,738,547	34,056,418
C) Net Cash flows from Finance Activities	156,104,216	92,829,441
D) Net Cash flows from Total Activities (A+B+C)	(443,015)	(3,975,653)
E) Opening Cash and Bank Balance	7,636,288	11,611,941
F) Closing Cash and Bank Balance (D+E)	7,193,274	7,636,288


General Manager (Finance)
Md. Shahjahan Ali
Deputy Manager (A/C)
Incharge A/C Dept.
Pabna Sugar Mills Ltd.


Managing Director
Md. Akhtaruzzaman
Pabna Sugar Mills Limited
Pabna


Director
মোঃ আলতাফ হোসেন মাসুদ
পরিচালক (মহা) এক সারিক
গণিতালক (১৯৭) এক সারিক

Dated, Dhaka

05 JAN 2026



(Md. Altaf Hossain Masud, FCA)
Principal, Enrolment No. : 0684
MASUD ALTAF & CO.
Chartered Accountants

bvc: - 2601050684AS165583

Pabna Sugar Mills Limited

Dashuria, Pabna.

Notes to the Financial Statements for the year ended 30th June, 2025.

1.00 Background of the Company :

Pabna Sugar Mills Ltd. has been incorporated in Bangladesh as a Public Limited Company, under the Companies Act, 1913 (Now Companies Act, 1994). The foundation of establishment of this mills started in 1992 under the supervision of Bangladesh Sugar and Food Industries Corporation with the objective of threshing 1500 Metric Tonnes of sugarcane daily. The entity began its experimental production from the season 1996-1997 and commercial production from the season 1997-1998.

1.01 Nature of Business Activities :

The principal activities of the company are manufacturing and sales of sugar & molasses from sugar cane locally purchased and produced in mills. Both sugar and molasses are sold in the local market.

2.00 Basis of Preparation of Financial Statement :

2.01 Basis of Measurement :

These financial statement have been prepared on going concern basis under historical cost convention in accordance with International Financial Reporting Standards (IFRS).

2.02 Presentation and Functional Currency :

These financial Statement are presented in Bangladesh Taka (BDT) which is also the functional currency of the company, The amounts in these financial statements have been rounded off to the nearest Taka.

2.03 Going Concern :

In last several years PSML made continuous loss from its operations and generated negative cash flows from its operations in current year which may casuses significant doubt on entity's going concern ability. However, by a press release of BSFIC No 36.04.0000.011.99.003.20.2056, dated 20 December 2020 stated that BSFIC management will pay of salary and wages of the PSML's officers and employees. As a result, the financial statements of the company has been prepared on a going concern basis.

2.04 Significant Accounting Policies :

The accounting and reporting policies of the mills conform to the International Financial Reporting Standards (IFRS). The mill carries its assets and liabilities on historical cost basis and follows the accrual method of accounting under integrated accounting system except where noted.

3.00 Property, Plant and Equipment :

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, If any according to IAS 16: Property Plant and Equipment, The cost of property, plant and equipment comprises its purchase price, import duties and non -refundable taxes, after deducting trade discount and rebates, and any cost directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner. Subsequent costs are included in the asset's carrying amount or recognized as a separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably.



3.01 Depreciation:

Depreciation on Fixed assets is straight line basis over the estimate useful life of the assets at the following rates:

Building & Other Construction	2.5% to 25%
Plant & Machinery	5% to 20%
Equipment & Loose tools	15%
Furniture & Fixture	6% to 10%
Transport & Vehicles	25%
Sundry Assets	6% to 10%

Depreciation on addition to fixed assets is charged for full year irrespective of the dates of acquisition and commission.

3.02 Inventories :

Inventories are valued in accordance with International Accounting Standard-2: Inventories i.e.. At cost or estimated net realizable value whichever is lower. The cost of inventories includes expenditure for acquiring the inventories and bringing them to their existing location and condition. Net realizable value is estimated upon selling price in the ordinary course of business less estimated cost of completion of considering the selling. when the inventories are used, the carrying amount of these inventories are recognized in the year in which the related revenue is recognized.

a) Stock of stores & spares has been valued at weighted average cost price.

3.03 Financial Instruments :

A Financial instruments is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

Financial assets :

The corporation initially recognizes receivables and deposits on the date that they are originated. All other financial are recognized initially on the date at which the Corporation becomes a party to the contractual provisions of the transaction. The Corporation derecognizes a financial asset when the contractual rights of probabilities of receiving the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows on the financial assets in a transaction in which substantially all the risks and towards of ownership of the financial assets are transferred financial asset includes trade receivable, advances deposits & pre-payments, cash and cash equivalents.

a) Trade Receivables :

Accounts Receivables are created at original invoice amount less any provision for bad and doubtful debts. Provisions is made where there is evidence of a risk of non-payment, taking into accounts ageing. Previous experience and general economic conditions, where accounts receivable are to uncollectable it is written off firstly against any provision available and thento the profit and loss account subsequent recoveries of the amounts previosly provided for are credit to the profit and loss account.

b) Advance, Deposit and Pre-Payments :

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deduction, adjustment or charges to other account heads. Deposits are measured at payment value pre-payments are initially measured at cost. After initial recognition, pre-payments are carried at cost less charges to profit & loss account.



c) Cash & Cash Equivalents:

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash in hand and bank balances represents cash and cash equivalents considering the IAS 1 presentation of Financial Statements and IAS 7 Statement of Cash Flow which provide that Cash and Cash Equivalents are readily convertible to known amounts of cash and are subject to an significant risks of changes in value and are not restricted as to use.

3.04 Financial Liabilities:

The Corporation initially recognizes debts securities issued and subordinated liabilities on the date that they are originated. All other financial liabilities are recognized initially on the date that they are originated. All other financial liabilities are recognized initially on the transaction date as the corporation becomes a party to the contractual provision of the liability. The corporation derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired. Financial liabilities include loans and borrowing, financial lease obligation, accounts payables and other payables.

(a) Loans and Borrowings:

Principal amounts of the loans and borrowings are stated at their amortized amount. Borrowings repayable after twelve months from the date of statement of financial position are classified as non-current liabilities where as the portion of borrowings repayable within twelve months from the date of statement of financial position, unpaid interest and other charges are classified as current liabilities.

3.05 Employees Benefit:

Gratuity, Provident Fund and Group Insurance are provided as per practice of BSFIC.

3.06 Service and Support from BSFIC:

The mill receives some administrative and other services from BSFIC in those areas where common services can efficiently be provided by BSFIC. These include internal auditing, administrative and technical support arrangement of finance, supplies, this is procurement for foreign material and spares etc.

3.07 Components of Financial Statements :

1. Statement of Financial Position;
2. Statement of Profit or Loss and Other Comprehensive Income;
3. Statement of Changes in Equity;
4. Statement of Cash Flows; and
5. Accounting Policies and Explanatory notes to the Accounts.

3.08 Revenue Recognition:

Revenue is measured at the fair value of the consideration received or receivable, and represents amounts receivable for goods supplied or service rendered, stated net of returns and value added taxes. The company recognizes revenue when the amount of discounts, revenue can be reliably measured, when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met as per IFRS-15 Revenue from Contracts with Customers.

3.09 Liabilities and Basis of their Valuation :

Liabilities for Expenses and Finance :

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



3.10 Provisions :

The preparation of financial statements in conformity with IAS-37 Provisions, Contingent Liabilities and Current Assets requires management to make estimates and assumption that affect the reported amounts of revenues and expenses, assets and liabilities and the disclosure requirements for contingent assets and liabilities during and at the date of the financial statements.

In accordance with the guidelines as prescribed by IAS-37 provisions were recognized in the following situations:

- (a) When the Corporation has present obligation as a result of past event,
- (b) When it is probable that an outflow of resources embodying economic benefits will be required to stile the obligation, and
- (c) Reliable estimates can be made of the amount of the obligation.

The provisions in the balance sheet have been made at an appropriate level with regard to an adequate provision for risk and uncertainties. An amount recorded as a provision represents the best estimate of probable expenditure required to fulfill the current obligation on the balance sheet date.

3.11 Borrowing Cost :

Borrowing costs are recognized as expenses in the period in which they are incurred unless capitalization of such is allowed under IAS 23: Borrowing costs.

3.12 Income Tax Expenses:

The tax expense for the period comprises current tax. Tax is recognized in the income statement, except to the extent that it relates to items recognized other comprehensive income or directly in equity. In this case, the tax is recognized in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated on the basis of the laws enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

3.13 Reporting period :

This report covers comments for the period from 01 July, 2024 to 30 June, 2025.



Pabna Sugar Mills Limited

Dashuria, Pabna.

Schedule of Fixed Assets for the year ended 30th June, 2025.

Annexure- A

Particulars	Code No	Cost				Depreciation			Written down value as on 30.06.2025
		Balance as on 01.07.2024	Addition during the year	Adjustment during the year	Balance as on 30.06.2025	Balance as on 1.07.2024	Charge during the year	Accumulated Depreciation 30.06.2025	
Land & Land Development	23000	16,703,703	-	-	16,703,703	-	-	-	16,703,703
Building & Other Construction	24000	193,695,220	-	-	193,695,220	163,058,693	2,214,781	165,273,474	28,421,746
Plant & Machinery	25000	700,804,449	-	-	700,804,449	685,931,931	1,597,221	687,529,152	13,275,296
Equipment and Loose Tools	26000	109,462,578	-	-	109,462,578	109,111,367	230,596	109,341,963	120,614
Furniture and Fixture & Office Equipment	27000	7,641,860	-	-	7,641,860	7,264,715	97,657	7,362,372	279,488
Transport & Vehicles	28000	101,655,303	-	-	101,655,303	101,580,298	74,830	101,655,128	175
Sundry Assets	29000	992,910	-	-	992,910	863,382	18,820	882,202	110,708
Total		1,130,956,023	-	-	1,130,956,023	1,067,810,386	4,233,906	1,072,044,292	58,911,731



Notes	Particulars	Amount (Tk.)	
		2024-2025	2023-2024

4.00 Property, Plant and Equipments : Tk. 58,911,731.00

A. Cost :

Opening Balance		
Add : Addition during the year	1,130,956,023	1,130,956,023
	-	-
Less : Adjustment during the year	1,130,956,023	1,130,956,023
Closing Balance	1,130,956,023	1,130,956,023

B. Accumulated Depreciation :

Opening Balance	1,067,810,386	1,063,531,135
Add : Addition during the year	4,233,906	4,279,251
	1,072,044,292	1,067,810,386
Less : Adjustment during the year	-	-
Closing Balance	1,072,044,292	1,067,810,386
Written down value as on 30.06.2025 (A-B)	58,911,731	63,145,637

Details are shown in Annexure- A

5.00 Capital Work in Progress : Tk. Nil.

Feasibility test for Raw Sugar	-	1,672,700
Total	-	1,672,700

6.00 Stock and Stores : Tk. 34,240,831.00

SI #	Particulars	Notes	Amount (Tk.)	
			2024-2025	2023-2024
1	Store and Spares	6.01	30,709,611	30,806,559
2	Finished Goods	6.02	2,449,716	2,449,716
3	Store in Transit	6.03	1,081,504	-
	Total		34,240,831	33,256,275



6.01 Store and Spares : Tk. 30,709,611.00

Sl.	Particulars	A/C. Code No.	Amount (Tk.)	
			2024-2025	2023-2024
1	Construction Materials	40001	92,230	92,230
2	Iron Materials	40002	162,920	162,920
3	Pipes, Tubes & Fittings	40003	8,044,019	8,044,019
4	Refractories	40004	61,778	61,778
5	Fuel & Lubricants	40005	564,921	586,266
6	Production Materials & Chemicals	40006	253,589	253,589
7	Paints & Burnish	40007	174,587	176,096
8	General Hardware	40008	446,269	446,515
9	Loose Tools	40009	225,871	225,871
10	Domestic Equipments	40010	10,336	11,461
11	Cords, Ropes & Chains	40012	29,794	29,794
12	Packing Gasket	40013	287,420	287,420
13	Chemicals & Laboratory Appliances	40014	337,159	337,159
14	Printing & Stationery	40016	695,768	703,168
15	Mechanical Spare Parts	40017	15,416,500	15,416,500
16	Electrical Spare Parts	40018	1,886,116	1,934,481
17	Office Equipment	40019	18,146	20,746
18	Miscellaneous	40020	203,214	203,214
19	Transport & Vehicle Spares	40021	1,798,974	1,813,332
Total			30,709,611	30,806,559

6.02 Finished Goods : Tk. 2,449,716.00

Sugar :

Sugar - -

Molasses :

Steel Tank (24.35 M.T) X (23000 Tk. Per M.T)	560,050	560,050
Kacha Pit (159.170 M.T) X (11872 Tk. Per M.T)	1,889,666	1,889,666
Total Stock of finished goods	2,449,716	2,449,716

Particulars	As at 30.06.2025		30.06.2025	30.06.2024
	M.Ton	Rate Per M.Ton		
Steel Tank	24.35	23,000	560,050	560,050
Kacha Pit	159.17	11,872	1,889,666	1,889,666
Total	183.52	-	2,449,716	2,449,716



6.03 Store in Transit : Tk. 10,81,504.00

Sl.	CT-NO	Date	Details	Debit(TK.)
	2769	09/12/2019	CJV-86/6-2020	142,933
2	2773	31-08-2020	CJV-164/6-2021	254,259
3	2774	31-08-2020	CJV-4/8-2020	54,368
4	2776	29-10-2020	CJV-18/10-2020	215,309
		"	BJV-136/11-2020	2,857
5	2778	25-10-2020	CJV-20/10-2020	292,552
		"	PB-134/10-2020	6,403
6	2779	29-10-2020	CJV-29/10-2020	42,943
7	2781	29-10-2020	CJV-46/10-2020	53,014
8	2751, 2773, 2774, 2775, 2778, 805, 2780, 2777, 2779, 2776, 2767, 2771	31-8-2020, 25-10-2020, 29-10-2020	H.O C/A: BJV#150/01-2025	16,866
Total				1,081,504

7.00 Inter Project Current A/C : Tk. 32,345,478.00

Sl.	Particulars	A/C. Code No.	Amount (Tk.)	
			2024-2025	2023-2024
1	Natore Sugar Mills Ltd.	19702	5,806,991	11,512,699
2	Rajshahi Sugar Mills Ltd.	19703	2,412,424	2,412,424
3	Shaympur Sugar Mills Ltd.	19705	7,401,557	7,401,557
4	Setabgonj Sugar Mills Ltd.	19706	42,363	1,342,363
5	Joipurhat Sugar Mills Ltd.	19707	2,628,856	2,949,627
6	Thakurgaon Sugar Mills Ltd.	19710	1,318,831	1,348,417
7	Mubarakgonj Sugar Mills Ltd.	19711	-	784,643
8	Faridpur Sugar Mills Ltd.	19714	9,787,273	9,535,838
9	Panchagar Sugar Mills Ltd.	19716	2,914,427	2,914,427
10	Zill Bangla Sugar Mills Ltd.	19717	-	689,287
11	BSFIC Shipping Office, Chittagong	19718	32,756	29,126
Total			32,345,478	40,920,408

8.00 Loan and Advance : Tk. 16,775,021.00

Sl.	Particulars	Notes	Amount (Tk.)	
			2024-2025	2023-2024
1	Advance against Bicycle/Motor Cycle	8.01	168,260	168,260
2	Advance against Salary	8.02	25,849	25,849
3	Advance against Agriculture Loan	8.03	9,393	9,393
4	Advance against TA/DA	8.04	33,781	33,781
5	Advance against Expenses	8.05	115,320	115,320
6	Contractor	8.06	45,000	45,000
7	Supplier's Current A/cs.	8.07	-	895,371
8	Loan to cane growers		15,824,770	15,808,269
9	Sugar Cane Shortage	8.08	155,525	155,525
10	Realizable for Fertilizer & Insecticides Shortage	8.09	4,452	4,452
11	Realizable for Illegal Payment of cane Purchase (Loxmikunda 'Kha Center')		392,671	392,671
Total			16,775,021	17,653,891



8.01 Advance against Bicycle/Motor Cycle : Tk. 168,260.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Abdul Aziz	2008-2009	SACDO	3,973	3,973
2	A.K.M. Shariful Islam	2008-2009	D.M (Exten.)	35,410	35,410
3	Zillur Rahman	2008-2009	Over Sheer	128,877	128,877
Total				168,260	168,260

8.02 Advance against Salary: Tk. 25,849.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Jillur Rahman	2008-2009	S.A.C.E	25,849	25,849
Total				25,849	25,849

8.03 Advance against Agriculture Loan : Tk. 9,393.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Mominur Rahman	1998-1999	Seasonal Cane Clerk	9,393	9,393
Total				9,393	9,393

8.04 Advance against TA/DA : Tk. 33,781.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Jillur Rahaman	2008-2009	S.A.C.E	33,781	33,781
Total				33,781	33,781

8.05 Advance against Expenses : Tk. 115,320.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Abdul Aziz	2008-2009	SACDO	3,150	3,150
2	Jillur Rahaman	2008-2009	SACE	109,070	109,070
3	Mominur Rahman	2009-2010	Seas.CPC	3,100	3,100
Total				115,320	115,320

8.06 Contractor : Tk. 45,000.00

Sl.	Particulars	Aging	Amount (Tk.)	
			2024-2025	2023-2024
1	B Ahmed & Co.	2016-2017	45,000	45,000
Total			45,000	45,000



8.07 Supplier's Current A/cs. : Nil.

Sl.	Particulars	Aging	Amount (Tk.)	
			2024-2025	2023-2024
1	ACI Ltd.	2020-2021	-	275,700
2	Khan Borthers Industries Ltd	2019-2020	-	476,887
3	Linde Bangladesh Ltd.	2019-2020	-	142,784
Total			-	895,371

8.08 Sugar Cane Shortage : Tk. 155,525.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Abdul Aziz	31.12.2006	SACDO	21,434	21,434
2	Mominur Rahman	1998-1999	Seas.C.Clerk	134,091	134,091
Total				155,525	155,525

8.09 Realizable for Fertilizer & Insecticides Shortage : Tk. 4,452.00

Sl.	Particulars	Aging	Designation	Amount (Tk.)	
				2024-2025	2023-2024
1	Abdul Aziz	2006-2007	SACDO	4,452	4,452
Total				4,452	4,452

9.00 Deposits and Prepayment : Tk. 732,603.00

Sl.	Particulars	A/C. Code No.	Amount (Tk.)	
			2024-2025	2023-2024
1	BOC Bangladesh Ltd.	44200	96,000	96,000
2	Prepaid Insurance	44300	92,603	-
3	Pabna Polli Bidyut Samity	44700	531,000	531,000
4	Bank Guarantee	44800	13,000	13,000
Total			732,603	640,000

10.00 Cash & Cash Equivalent : Tk. 7,193,274.00

Cash in Hand		4,150	171,131
Cash at Bank	Notes : 10.01	7,189,124	7,465,157
Total		<u>7,193,274</u>	<u>7,636,288</u>



10.01 Cash at Bank : Tk. 7,189,124.00

Sl.	Particulars	A/C. Code No.	Amount (Tk.)	
			2024-2025	2023-2024
1	Janata Bank CD-1588 Ishwardi Branch	37100	10,784	30,400
2	Janata Bank STD-25 Ishwardi Branch	37200	2,929,726	1,594,791
3	Janata Bank STD-785 Dhaka Corporate	37400	10,713	799,437
4	Rupali Bank CD-1644	37600	3,445,729	4,272,298
5	Janata Bank SB-925 (0100218800925)	37800	792,172	768,231
Total			7,189,124	7,465,157

11.00 Reserve : Tk. 7,599,850.00

Particulars	Amount (Tk.)	
	2024-2025	2023-2024
Capital Reserve against Revaluation of Fixed Assets	-	-
Depreciation on Revaluation for the year	-	-
Cumulated Depreciation on Revaluation	-	-
Capital Reserve after Depreciation	-	-
Other Reserve	8,509,850	8,509,850
Less : Incorrect posting adjusted	910,000	-
Closing Balance as on 30th June, 2025	7,599,850	8,509,850

12.00 Retained Earnings : Tk. (8,453,730,802.00)

Particulars	Amount (Tk.)	
	2024-2025	2023-2024
Opening Balance as on 1st July, 2024	(8,745,266,730)	(8,185,739,206)
Add : Profit and Loss for the year	(479,399,903)	(556,249,222)
Total Profit and Loss for the year	(9,224,666,633)	(8,741,988,428)
Renwick bill Adjusted/Pakistani Credit Interest Adjusted (Head Office Demand Loan & LTR)	774,686,588	(3,278,302)
Capital Work in Progress	(1,672,700)	-
Risk Allowance Arrear Bill Adjusted	(2,078,057)	-
Balance Transfer to Financial Position	(8,453,730,802)	(8,745,266,730)



	Amount (Tk.)	
	2024-2025	2023-2024
13.00 ADP Loan : Tk. 178,015,000.00		
Opening Balance	178,015,000	178,015,000
Add : Addition during the year	-	-
	<u>178,015,000</u>	<u>178,015,000</u>
Less : Adjustment during the year	-	-
Closing Balance	<u>178,015,000</u>	<u>178,015,000</u>
14.00 Pakistani Loan : Tk. 821,566,595.00		
Opening Balance	727,220,927	670,768,862
Add : Addition during the year	-	-
	<u>727,220,927</u>	<u>670,768,862</u>
Add : Fluctuation loss	94,345,668	56,452,065
Closing Balance	<u>821,566,595</u>	<u>727,220,927</u>
15.00 Cash Credit (Block A/C) : Tk. 29,814,832.00		
Opening Balance	29,794,832	27,473,874
Add : Charged during the year	20,000	2,320,958
	<u>29,814,832</u>	<u>29,794,832</u>
Less : Adjustment during the year	-	-
Closing Balance	<u>29,814,832</u>	<u>29,794,832</u>
16.00 Interest on Pakistani Loan : Tk. 195,258,993.00		
Opening Balance	272,507,588	237,938,233
Add : Interest during the year	-	34,569,355
	<u>272,507,588</u>	<u>272,507,588</u>
Less : Adjustment during the year	77,248,595	-
Closing Balance	<u>195,258,993</u>	<u>272,507,588</u>
17.00 Penal Interest on Pakistani Loan : Tk. 649,987,789.00		
Opening Balance	1,347,425,782	1,195,027,886
Add : Penal Interest during the year	-	152,397,896
	<u>1,347,425,782</u>	<u>1,347,425,782</u>
Less : Adjustment during the year	697,437,993	-
Closing Balance	<u>649,987,789</u>	<u>1,347,425,782</u>
18.00 Interest on ADP Loan : Tk. 341,064,000.00		
Opening Balance	332,163,250	323,262,500
Add : Interest Expenses during the year (5%)	8,900,750	8,900,750
	<u>341,064,000</u>	<u>332,163,250</u>
Less : Adjustment during the year	-	-
Closing Balance	<u>341,064,000</u>	<u>332,163,250</u>



19.00 Operating Loan From Government : Tk. 384,929,203.00

	Amount (Tk.)	
	2024-2025	2023-2024
Opening Balance	323,190,656	289,134,238
Add : Principle during the year	43,408,586	18,666,387
Add : Interest during the year (5%)	18,329,961	15,390,031
	<u>384,929,203</u>	<u>323,190,656</u>
Less : Adjustment during the year	-	-
Closing Balance	<u>384,929,203</u>	<u>323,190,656</u>

20.00 Sundry Creditors : Tk. 62,623,471.00

Sl.	Particulars	A/C Code No.	Notes	Amount (Tk.)	
				2024-2025	2023-2024
1	Sundry Creditors	19100	20.01	39,332,038	39,783,361
2	Salary, Wages & Others Payable	19200	20.02	14,836,485	24,094,139
3	Liabilities for Duties, Taxes & Cess	19300	20.03	3,311,090	3,407,006
4	Security Deposit	19400	20.04	1,120,607	920,607
5	Staff Security	19401	20.05	30,000	30,000
6	Liabilities for Other Finance	19900	20.06	3,993,251	3,987,160
Total				<u>62,623,471</u>	<u>72,222,272</u>

20.01 Sundry Creditors : Tk. 39,332,038.00

PBSM Officer's Club	30,102	26,902
General Club	91,796	90,201
Cane Price Payable	424,979	424,979
PBSM Officer's Association	13,833	91,343
PBSM Workers Union	67,156	67,156
Liabilities for Goods Supply	3,930,432	4,201,260
Mosque Fund	242,661	280,728
Revenue Stamp	4,420	50,670
Liabilities for Payment of Cane Price "Loxmikunda Kha"	30,287	30,287
Liabilities for Expenses (Notes 21.01.1)	25,619,985	26,415,806
Audit Objection (Notes 21.01.03)	8,876,387	8,104,029
Total	<u>39,332,038</u>	<u>39,783,361</u>

20.01.1 Liabilities for Expenses : Tk. 25,619,985.00

Sugar Marking Fees	282,581	282,581
Turnover Tax	4,145,804	4,145,804
Advocate Fees	20,000	20,000
Audit fees	133,000	142,000
Loan & Advance Credit Notes 21.01.02	20,845,582	21,697,647
Electric Bill	140,168	102,774
Legal Expenses	35,000	25,000
Pabna Cable Vision.Net	17,850	-
	<u>25,619,985</u>	<u>26,415,806</u>

20.01.2 Loan & Advance Credit : Tk. 20,845,582.00

Contractor's Current A/C. :

Sl.	Particulars	Code-43600
1	AID Security Ltd.	Amount (Tk.)
		236,854
Total		236,854

Supplier's Current A/C. :

Sl.	Particulars	Code-43700
1	TSP Complex	Amount (Tk.)
2	Jamuna Fertilizer	10,360,000
3	Haq Printing & Packaging	9,800,000
4	United Scales	194,849
5	Khan Brothers Industries Ltd	230,766
		23,113
Total		20,608,728
Grand Total		20,845,582

20.01.03 Audit Objection: (20% Curtail From Final Bill)

A/cs Code.19115

Sl.No	Name	Designation	Amount(Tk.)
1	Mahabubul Islam	SACDO	5,244
2	Mohashin Ali	Turbine Operator	13,833
3	Taslim Uddin	Pump Driver	12,168
4	Moklesur Rahaman	Boiler Attendent	3,000
5	Nizam Uddin	Gareg Foreman	2,549
6	Abul Hossain	Juice salmet	29,730
7	Sultan Uddin	Fiter	7,405
8	Gias Uddin	Seasonal Juice panman	2,255
9	Abdul Motaleb	Seasonal panman	2,079
10	Amir Chand	Oilder	10,404
11	Moniruzzaman	Mechanic	6,802
12	Sorwar Jahan	SACDO	23,305
13	Musa Mondol	SACDO	3,627
14	Abdur Rahim	SACDO	2,510
15	Omar Ali	Asstt:Cane Development Officer	41,489
16	Mostafizur Rahaman	Asstt:Cane Development Officer	4,479
17	Atiar Rahaman	Khalashi	18,930
18	Abdul Khalek	Seasonal Heater attendant	2,214
19	Rafiqul Islam	Asstt:Cane Development Officer	7,128
20	Ataul Hoque	SACDO	4,919
21	Aftabul Alam	Diesel Driver	16,490
22	Anower Hossain	Seasonal Sent Operator	23,947
23	Abdul Kuddus	Khalashi	24,295
24	Rafiqul Islam	Khalashi	16,352



Sl.No	Name	Designation	Amount(Tk.)
25	Baten Bhuiya	Seasonal Juice Panman	3,415
26	Abdul Hamid Shaikh	Seasonal Juice Salmat	2,320
27	Mozibar Rahman	Seasonal Juice Supervisor	2,196
28	Akbor Ali	Seasonal Sentimet	2,511
29	Mustafizur Rahman	SACDO	2,377
30	Harun -Ar- Rashid	Turbine Operator	3,475
31	Lokman Hossain	Diesel Driver	10,530
32	Abdul Kaium	Seasonal Sentimet Operator	2,322
33	Foyez Uddin Ahmed	SACDO	4,373
34	Shahadot Hossain	Seasonal Purchase Clerk	12,052
35	Shofiur Rahman	SACDO	6,184
36	Manik Mia	Diesel Driver	16,581
37	Nurul Islam	Seasonal Sentimet Operator	2,031
38	Nasir Uddin	Khalasi	3,542
39	Basir Uddin	Turbine Helper	5,625
40	Enamul Haque	SACDO	39,131
41	Liton Mia	Seasonal Lab Assistant	7,761
42	Kholilur Rahman	SACDO	7,432
43	Boloram Mondal	Sinior Electrician	7,855
44	Abdul Latif	Turbine Operator	8,377
45	Abul Hossain	Seasonal Lab Salmat	2,196
46	Gazi Rahman	Mechanic	4,692
47	Bokul Miya	Khalasi	11,793
48	Sekender Ali	Juni; Elect.	7,683
49	Abdul Quddes	shareng	4,350
50	Abdul Razzak	Khalasi	10,881
51	Motaleb	Boiler Attendent	3,238
52	Fazlul Haque	Mechanic	2,720
53	Abdul Haque	Mechanic	3,775
54	Zahirul Islam	Seas.Juci.Salmat	3,262
55	Robiul Islam	Security Guard	9,322
56	Mahabubur Rahman	Purchase clerk	23,270
57	Manik Miya	Seni.Eva. helper	4,990
58	Haidur Rahman	Seni.Eva. helper	4,690
59	Alfaz Uddin	Seas.Lab Asst.	65,854
60	Amanullaha	Seas.Sentimet	16,260
61	Abdus Salam	CDA	12,154
62	Abdul Karim	Turner	17,948
63	Moznu Bhuyia	Turbine Operator	36,055
64	Romiz Uddin	Seas. SBA	2,031
65	Abdul Malek Fakir	Boiler Forman	4,440
66	Kazi Monjur Faruq	Elect, Forman	11,494
67	Mozaffor Hosain	Juice Supervisor	18,282
68	Moniruzzaman	Seas.sampleboy	7,133
69	Amir Hosain	Forman workshop	2,425
70	Asraf Uddin	SBA	22,153
71	Hosain Ali	OA	2,370



Sl.No	Name	Designation	Amount(Tk.)
72	Mozzamel Haque	Lab Enalist	34,332
73	Mannan Ali	Khalasi	16,209
74	Abdur Rahman	Seni.panman	37,235
75	Rumia Khatun	Seas.casher	6,060
76	Shajahan Miya	Lime sulphermate	25,228
77	Asadulla	Seas.purchase clerk	32,988
78	Habibur Rahman Thakur	Security Habilder	15,543
79	Aklakur Reza	Diesel Driver	18,365
80	Borhan Uddin	Seas.Casher-2	4,237
81	Manik Miya	Seni.Record Chymist	85,124
82	Abu Hanif	Security Guard	10,972
83	Humiyan Kabir	Turbine Operator	19,409
84	Abu Ahmmed Nayan	TLR	78,193
85	Sayem Uddin	Forman(Turbine)	118,613
86	Akter Uddin	Transport Helper	20,000
87	Biplob Kumar Kundu	Seas.Driver	42,504
88	Ahasan Ali	Khalashi	84,686
89	Nores Kumar Basfor	Suiper	30,361
90	Abdul Khalek	Security Guard	10,881
91	Abdul Hamid	Security Guard	7,007
92	Abdus Samad Ali	Seas.Dormate	72,854
93	Nowser Ali	Security Gard	23,711
94	Imran Hosen	Seas. clerk	14,656
95	Ali Nawase	Makanix	49,213
96	Anisur Rahman	Seas.Lime Salmate	11,832
97	Alauddin	Seas.Juni.purchase clerk	11,384
98	Jahangir Hosen	Seas.Seni.purchase clerk	7,031
99	Monir Uddin	Driver	23,361
100	Rowson Masud Rana	Seas.Pump Driver	27,468
101	Amir Uddin	Turbine Operator	99,537
102	Saize Uddin	Pump Driver	88,164
103	Abdul Motin	Seas.Volkinizer	105,566
104	Abdul Hamid Molla	Oilman,Boiling house	89,008
105	Abdus Salam Mondol	SBA	36,479
106	Abdul Hannan Khan	Seas.Juni panman	85,689
107	Dulal Noniya	Disel Ingging Driver	27,142
108	Mokter Hosen	CDA	7,992
109	Mizanur Rahman	Seas.seni.panman	56,925
110	Kabir Uddin	Seas.panman	88,360
111	Saiful Islam	Security Habilder	8,685
112	Tajul Islam	Waybridge macanix	15,134
113	Nurul Islam	Seas.Juice supervisor	34,963
114	Abdul Hannan Sarker	Seas.centymate	22,935
115	Mostafa shak	Seas.centymate	40,923
116	Sayed Ali	Seas.centymate	36,060
117	Abdul Baten	Seas.centymate	17,410
118	Aladin	Seas.Trans.helper	17,527



Sl.No	Name	Designation	Amount(Tk.)
119	Moyazzam Hosen	Saren	41,493
120	Sirajul Islam	Transport Fiter	52,011
121	Masudur Rahman	Seni.clerk A/c	26,331
122	Tota Miya	Saren	96,177
123	Raton Bhuyia	Macanix Mill house	30,451
124	Samsul Haque	Boiling forman	86,769
125	Mosiur Rahman	Seas.centy operator	98,840
126	Abu Taher Talukder	Elect, Forman	237,708
127	Abdul Jabber	Driver	365,519
128	Ibrahim Hossain	Chief Timekipeer	250,516
129	Solim Pramanik	Helper(Elc.)	26,405
130	Anower Hossain(Montu)	Millhouse Helper	75,949
131	Asim Uddin	Driver	165,004
132	Siraz Chowdhury	Sea. Hiter Attendent	31,278
133	Sofiqul Islam	Sea. Lab Assit.	21,814
134	Zalal Uddin	Seas.centy operator	140,157
135	Aslam Uddin	Lab. Asstt.	97,228
136	Asraf Ali	Jun. Electric	16,595
137	Adam Biswas	CDA	98,123
138	Mukter Hossain	Mill House Fiter	88,664
139	Sultan Hossain	Boiler Attendent	159,914
140	Sisir Mahmud	Purchase clerk	94,048
141	Nurul Islam	Juni. Panman	193,982
142	Babor Ali	Turbine Foreman	20,740
143	Ab. Rohim	Macanic Boilar house	21,819
144	Tohidul Islam	Sea. Wealman	19,630
145	Abul Hossain	Boilar Foreman	183,175
146	Abdul Khalek	MLSS(Adm)	48,850
147	Salauddin	CDA	10,408
148	Sofiqul Islam	Watchman	81,004
149	Wajed Ali	LCC	5,758
150	Murad Ali Malitha	Sea. Recoder	84,912
151	Bodiuzzaman	Sec. Panman	25,011
152	Anisur Rahman	Supervisor (Civil)	1,820
153	Abu Hanif Mia	CDA (Cane)	28,138
154	Abdul Hauqe	Helper (Trans.)	20,325
155	Aslam Hossain	Weighbridge Helper	13,145
156	Bablu Basfor	Suiper	129,628
157	Mojibor Rahman	Sea. Dormet	143,929
158	Abul Basar	Sea. Centi. Oparetor	147,012
159	Aminul Hauqe Bhuyan	Sea. LCC	150,474
160	Mohsin Khan	Sea. LCC	151,258
161	Ziaul Kobir	Wealder Helper	28,488
162	Harun -Ar- Rashid	Group Holder	232,015
163	Abdus Samad	MISS(Cane)	187,108
164	Harun -Ar- Rashid	Ghuest House Cock	199,660
165	Samim Khandokar	CDA	100,599
166	Robiul Islam	Manager	19,138



Sl.No	Name	Designation	Amount(Tk.)
167	Azahar Ali	Welder/Khalashi	24,480
168	Nuruzzaman	Portar	163,317
169	Rezaul Karim	Sea. IDFD	24,132
170	Sumon Hossain	Sea. Dormet	9,575
171	Nazim Uddin	CDA	22,524
172	Dipok Chandra Das	Machinist	172,733
173	Johurul Haque	CDA	7,996
174	Wahidul Islam	CDA	13,668
175	Saifuzzaman	CDA	219,649
176	Eskander Ali	Boilar Foreman	17,595
177	Erajul Islam	Clerk	111,951
178	Anowar Hossain	Workshop Foreman	91,887
179	Abul Hossain	Tailar Fiter	43,309
180	Sirajul Islam	Sea. Oilman	33,182
181	Abdul Haque	Cane Gurd	4,418
182	Gias Uddin	Sea. Oilman	124,048
183	Golzer Hossain	Driver	166,847
184	Masudur Rahman	Forman	10,250
185	Abdul Aziz	Melting Tang Helper	18,200
186	Anowar Hossain	Millhouse Foreman	149,385
187	Nannu Mia	Juni. Electrician	102,049
188	Abdur Rahim Shikder	Security	227,512
Total			8,876,387

20.02 Salary, Wages & Others Clearing : Tk. 14,836,485.00

Salary & Wages (Permanent)	5,677,966	5,660,150
Salary & Wages (Permanent) O.T	1,219,146	1,219,146
Gratuity clearing (Permanent)	4,440,229	9,196,236
Gratuity clearing encashment (Permanent)	-	656,935
Salary & Wages (Seasonal)	2,102,715	2,194,184
Gratuity clearing (Seasonal)	1,396,429	5,167,488
	14,836,485	24,094,139

20.03 Liabilities for Duties, Taxes & Cess : Tk. 3,311,090.00

Education Cess	437,410	437,409
Environment Protection charge of Molasses sales	620,057	620,057
Income Tax	1,067,479	1,125,802
VAT	1,186,144	1,223,738
	3,311,090	3,407,006



20.04 Security Deposit of Contractors & Suppliers : Tk. 1,120,607.00

Sl. #	Particulars	MMR No.	Date	Amount (Tk.)
1	I.A Rubber	MR-2228	08/12/2007	20,730
		MR-2145	16/7/07	3,242.00
2	Star Enterprise	MR-27	07/10/2006	2,111.00
		MR-6022	07/12/2009	6,200.00
3	Meghna Traders	MR-6445	14/12/09	2,130.00
		MR-2146	16/7/07	67.00
4	Islam Engineering	MR-6377	24/11/09	5,350
5	Zaman Enterprize	MR-7064	19/4/10	11,000.00
		JV-353	31.3.15	6,478.00
6	Shahin Traders	JV-242	31.1.2021	11,232.00
		JV-49	16.8.16	10,000.00
7	Tamara	MR-8550	02/07/2011	6,220
8	Padma Electronic Co.	MR-6105	08/03/2009	5,000
9	Zami Traders	MR-6177	31/8/09	6,000
10	Zonaki Engineering Workers	MR-6243	14/9/09	4,000
11	Brothers Printers	MR-6387	24/11/09	1,210
		MR-6389	24/11/09	6,804.00
12	Adex Corporation	JV-68	31/8/10	12,000.00
		MR-7059	19/4/10	4,000.00
		MR-7060	"	3,000.00
		MR-7061	"	2,500.00
		MR-7062	"	2,200.00
13	Asraful Islam	MR-7065	19/4/10	6,000
14	Mofzol Hossain	MR-8549	02/07/2011	5,500
15	Collal Traders	MR-1242	19/11/11	4,000
16	Shannrat Trading Corporation	JV-276	21/12/11	3,795.00
		JV-256	30/1/14	3,830.00
17	The Pabna Sunning Machine	MR-1494	21/1/12	2,500
18	Mozibur Rahman	MR-1780	03/06/2012	310.00
19	Mihad Enterprize	MR-2313	30/6/12	2,552.00
20	Shahin Motors ,Ishurdi	MR-1794	03/08/2012	4,920
21	Natore Town Paliac Company	MR-1804	03/08/2012	5,000
		MR-1799	03/08/2012	6,000
22	Ltd.	MR-1802	03/08/2012	1,500
23	Sadia Scientific	MR-1007	09/08/2013	5,000
24	Zaker Traders	MR-3008	27/11/12	20,000.00
25	Borsha Enterprize	MR-727	06/09/2016	1,720.00
26	Mahabubul Alam	OB		5,000
		MR-2562	2.9.14	10,000.00
27	Ainul Haque	MR-4649	10.10.15	5,000.00
				15,000

Sl.No.	Particulars	MMR No	Date	Amount (Tk.)
28	Reliable Motors	MR-1274	28/2/14	1,404
		MR-1275	"	846.00
29	SB Traders	MR No-85	30.6.16	45,000
30	Masudur Rahman	MR-4648	10.10.15	5,000
31	Sufa Enterprize	MR-399	"	2,801
32	Apolow Traders	JV-189	"	2,698.00
		JV-382		3,187.00
33	Idres Ali Malatha	JV-118	23.10.16	2,000
34	Ziaul Hujje Riad	JV-102	30/09/2020	115,040
35	Shohel Rana	JV-168		2,000
36	Nur Traders	JV-214		6,000
37	Aids Security	JV-487		100,000
38		JV-133	30.04.2025	200,000
39	Baccho Miya	JV-374		2,000
40	Monirujjaman Milon	MR-1672	30/07/2019	5,000
41	Nurjahan Enterprise	JV-222	31/12/2020	1,178
42	AS Enterprise	MR-2350	15/12/2019	333,950
		MR-2281	05/01/2021	14,669
43	Saiful & Co.	JV-506	30/06/2021	36,025
44	Hafijur Rahman	JV-645	30/06/2020	18,554
45	Babul Lime	JV-268	11/01/2021	1,120,607
	Total			1,120,607

20.05 Staff Security Deposit : Tk. 30,000.00

Saidur Rahman	30,000	30,000
Total	30,000	30,000

20.06 Liabilities for Other Finance : Tk. 3,993,251.00

Welfare Fund	3,797,559	3,791,468
Deceased Family	195,692	195,692
Total	3,993,251	3,987,160

21.00 Provident Fund : Tk. 114,476,671.00

Opening Balance	119,373,363	120,936,545
Add: During the year	2,345,461	2,226,411
	121,718,824	123,162,956
Less: Adjustment during the year	7,242,153	3,789,593
Closing Balance	114,476,671	119,373,363



22.00 Inter Project Current A/C : Tk. 58,614,803.00

Sl.	Particulars	A/C. Code No.	Amount (Tk.)	
			2024-2025	2023-2024
1	North Bengal Sugar Mills Ltd	19701	29,914,852	27,866,318
2	Carew & Co (Bangladesh) Ltd	19704	5,712,562	3,622,823
3	Rangpur Sugar Mills Ltd.	19708	11,332,127	11,332,127
4	Kushia Sugar Mills Ltd.	19709	2,461,897	3,087,497
5	Mubarakgonj Sugar Mills Ltd	19711	283,096	-
6	Zill Bangla Sugar Mills Ltd.	19717	513,899	-
7	Renwek Jaineswar & Co	19712	8,396,370	11,396,370
Total			58,614,803	57,305,135

23.00 BSFIC Current A/C

2,493,262,204

2,482,706,859

24.00 Agriculture Loan : Tk. 2,965,568,641.00

Opening Balance
Add: Interest during the year
Less: Adjustment during the year
Closing Balance

2,630,517,432
335,151,209
2,965,668,641
100,000

2,375,461,045
255,056,387
2,630,517,432
-

24.01 Schedule of Agriculture Loan : Tk. 2,965,568,641.00

Agriculture Loan R.C No-37 (2014-15)
Agriculture Loan R.C No-40 (2015-16)
Agriculture Loan R.C No-42 (2016-17)
Agriculture Loan R.C No-44 (2018-19)

606,869,315
702,975,398
738,438,703
917,285,225

538,300,741
623,551,732
655,009,491
813,655,468

2,965,568,641

2,630,517,432

25.00 Provision for Leave Pay & Gratuity : Tk. 301,046,987.00

Sl.	Particulars	A/C. Code No.	Amount (Tk.)	
			2024-2025	2023-2024
1	Leave Pay & Gratuity (Permat	20100	212,817,443	235,002,132
2	Leave Pay & Gratuity (Seasor	20200	88,229,544	94,136,152
Total			301,046,987	329,138,284

26.00 Sales of Sugar : Tk. Nil.

Whole Sale
Less: Refund From Head Office

27.00 Sales of Molasses : Tk. Nil.

Steel Tank
Kacha Pit

28.00 Cost of Goods Sold : Nil.

Direct Materials	-	-
Repairs & Maintenance	-	-
Loss on disposal of Kacha Pit	-	-
Depreciation	-	-
Work in Process (Opening)	-	-
Work in Process (Closing)	-	-
Cost of Goods Manufactured	-	-
Opening Stock (Sugar & Molasses)	2,449,716	2,449,716
Closing Stock (Sugar & Molasses)	(2,449,716)	(2,449,716)
Cost of Goods Sold	-	-

29.00 Administrative Expenses : Tk. 28,074,219.00

Salary & Wages (Permanent)	20,794,281	17,509,916
Labour Welfare Expenses	28,466	29,500
Repairs & Maintenance	404,660	274,937
Power & Fuel	1,322,553	1,237,977
Oil & Lubricant	98,466	61,290
Printing & Stationary	40,108	64,935
Rent, Rates & Taxes	207,934	194,182
Insurance (30.01)	152,149	164,761
Cane Development Expenses	10,880	-
Travelling & conveyance	104,652	155,286
Postage, Telegram & Telephone	43,500	49,190
Entertainment	31,560	93,026
Bank Charge	249,678	240,191
Professional & Legal Expenses	323,650	234,712
Publicity & Advertisement	6,748	5,376
Depreciation	4,233,906	4,279,251
Miscellaneous Expenses	21,028	5,500
	28,074,219	24,600,030

29.01 Insurance : Tk. 152,149.00

Group Insurance	144,752	164,761
Fire & Cyclone Insurance	7,397	-
Total	152,149	164,761

30.00 Financial Expenses : Tk. 456,527,589.00

Interest On ADP Loan (5%)	8,900,750	8,900,750
Interest On Pakistani Loan (2%)	-	56,452,065
Interest On Pakistani Loan Interest:	-	34,569,355
Interest On Operating Loan From Government (5%)	18,329,961	15,390,031
Interest On CC Hypo Loan (9%)	-	2,305,958
Interest On Agriculture Loan (8%)	334,951,209	254,856,387
Interest on H/O Loan	-	9,354,887
Interest On Pakistani Penal Interest & Fluctuation	94,345,669	152,397,896
Total Finance Expenses	456,527,589	534,227,330



31.00 Other Income : TK. 5,201,905.00

Sl.	Particulars	A/C Code No.	Notes	Amount (Tk.)	
				2024-2025	2023-2024
1	Rent Car	52202		7,200	18,800
2	Others & Sales of Tender Schedule	52800		14,240	12,000
3	Transfer of Goods to other Mills	52800(A)		-	2,492,077
4	Income of Head Office	52802		5,115,283	-
5	Security Deposit Forfeited	52900		20,000	-
6	Interest Received		31.01	45,182	55,262
Total				5,201,905	2,578,139

31.01 Interest Received : TK. 45,182.00

Interest On Janata Bank, Dilkusha, Dhaka-785
Interest On Janata Bank, STD-32
Interest On Janata Bank, SB-925

16,158	28,772
-	-
29,024	26,489
45,182	55,262



Pabna Sugar Mills Limited

Dashuria, Pabna.

Statement of Ratio Analysis for the year ended 30th June, 2025.

Sl. #	Name of Ratio	Formula	Calculation	
			2024-2025	2023-2024
1	Current Ratio	Current Asset	91,287,207	0.01:1
		Current Liabilities	6,380,521,981	
2	Quick Ratio	Liquid Assets	39,538,752	0.01:1
		Current Liabilities	6,380,521,981	
		Net Sales	-	
3	Asset Turnover Ratio	Avg. Total assets	75,099,469	0.00 Times
		Cost of Goods Sold	-	
4	Inventory Turnover Ratio	Avg. Inventory	17,120,416	0.00 Times
		Long Term Debts	2,215,707,209	
5	Debt. Rquity Ratio	Equity Capital	(8,446,030,252)	(0.26):1

N.B. Liquid Assets :

Inter Project Current Account
Cash in Hand
Cash at Bank

	32,345,478
	4,150
	7,189,124
	39,538,752



Pabna Sugar Mills Limited
Dashuria, Pabna.

Statement of Trial Balance as on 30th June, 2025.

Sl. #	Particulars	A/cs. Code No.	Debit Balance	Credit Balance
1	Share Capital	10000		100,700.00
2	Capital Reserve	11000		7,599,850.00
3	Profit or Loss Appro. A/C	15000	7,974,330,899.00	
4	A.D.P Loan	17100		178,015,000.00
5	Pakistani Credit	17200		821,566,595.00
6	Provision For Interest on AIDP Loan	17300		341,064,000.00
7	Interest on Pakistani credit	17303		195,258,993.00
8	Penal Interest on Pakistani credit	17304		649,987,789.00
9	Operating Loan From Government	17305		384,929,203.00
10	Agriculture Loan	17600		2,965,568,641.00
11	Cash Credit (CC)	18000		29,814,832.00
12	Creditors	19000		2,696,631,671.00
13	Provision for leave pay & Gratuity	20000		301,046,987.00
14	Land	23000	16,703,703.00	
15	Building & Other Construction	24000	193,695,220.00	
16	Plant & Machinery	25000	700,804,449.00	
17	Equipment & Loose Tools	26000	109,462,578.00	
18	Furniture, Fixture and Office Equip	27000	7,641,860.00	
19	Transport & Vehicles	28000	101,655,303.00	
20	Sundry Assets	29000	992,910.00	
21	Accumulated Depreciation	30000		1,072,044,292.00
22	Cash in Hand	36000	4,150.00	
23	Cash at Bank	37000	7,189,124.00	
24	Opening Stock of Finished Goods	38000	2,449,716.00	
25	Store Control	40000	30,709,611.00	
26	Loan & Advance	43000	16,775,020.00	
27	Deposits & Prepayments	44000	732,603.00	
28	Store in Transit	45000	1,081,504.00	
29	Miscellaneous Income	52000		5,156,723.00

MASUD ALTAIF & CO.
Chartered Accountants

Sl. #	Particulars	A/cs. Code No.	Debit Balance	Credit Balance
30	Salary & Wages (Permanant)	61000	20,794,281.00	
31	Staff Welfare Exp.	62000	28,466.00	
32	Repairs & Maintenance	64000	404,660.00	
33	Fuel & Power	66000	1,322,553.00	
34	Oil & Lubricants	67000	98,466.00	
35	Printing & Stationary	68000	40,108.00	
36	Rent, Rates & Taxes	69000	207,934.00	
37	Insurance	70000	152,149.00	
38	Depreciation	71000	4,233,906.00	
39	Cane Development Exp.	72000	10,880.00	
40	Travelling & Conveyance	74000	104,652.00	
41	Postage, Telegram & Telephone	75000	43,500.00	
42	Entertainment	76000	31,560.00	
43	Interest on Loan	78000	456,482,407.00	
44	Bank Charge	79000	249,678.00	
45	Professional & Legal Expenses	80000	323,650.00	
46	Advertisement & Publicity	85000	6,748.00	
47	Miscellaneous Expenses	87000	21,028.00	
	Total		9,648,785,276.00	9,648,785,276.00



Pabna Sugar Mills Ltd.
Dashuria, Pabna.

Comparative Statement Between Budget & Actual Expenditure for the Year Ended 30th June, 2025.

(Lac Tk.)

Sl.#	Particulars	Budget (TK.)	Actual(TK.)	Variance(TK.)
	Income			
1	Sugar	-	-	-
2	Sales of Molasses	24.50	-	(24.50)
3	Miscellaneous Income	17.00	51.57	34.57
	Total Income	41.50	51.57	10.07
	Expenditures:			
	Variable Cost:			
1	Direct Materials	-	-	-
2	Production Materials & Others	-	-	-
3	Salary & Wages (seasonal):			
	a) Basic	-	-	-
	b) Allowance & Others	-	-	-
	c) Overtime	-	-	-
	d) Bonus	-	-	-
4	Oil & Lubricant	-	-	-
5	Power & Fuel	-	-	-
6	Repairs & Maintenance	-	-	-
7	Depreciation	-	-	-
	Total variable Cost:	-	-	-
	Fixed Cost:			
	Salary & Wages (Permanent):			
	a) Basic	90.00	84.08	5.92
	b) Allowance & Others	118.00	108.45	9.55
8	c) Overtime	-	-	-
	d) Bonus	16.50	15.41	1.09
9	Repairs & Maintenance	6.80	4.05	2.75
10	Power & Fuel	16.80	13.23	3.57
11	Oil & Lubricant	1.88	0.98	0.90
12	Insurance	3.00	1.52	1.48
13	Interest on Loan	5,500.00	4,564.82	935.18
14	Depreciation	45.00	42.34	2.66
15	Cane Development Expenses	5.00	0.11	4.89
16	Labour Welfare Expenses	0.30	0.28	0.02
17	Printing & Stationary	0.40	0.40	-
18	Travelling & conveyance	0.40	1.05	(0.65)
19	Entertainment	-	0.31	(0.31)
20	Rent, Rates & Taxes	2.00	2.08	(0.08)
21	Professional & Legal Expenses	3.60	3.24	0.36
22	Bank Charge	2.00	2.50	(0.50)
23	Postage, Telegram & Telephone	0.50	0.44	0.06
24	Publicity & Advertisement	0.50	0.07	0.43
25	Miscellaneous Expenses	0.10	0.21	(0.11)
	Total Fixed Cost:	5,812.78	4,845.57	967.21
	Total Expenditure:	5,812.78	4,845.57	967.21
26	Add: Opening Stock	24.50	24.50	-
27	Less: Closing Stock	-	24.50	(24.50)
	Cost of Goods Sold:	5,837.28	4,845.57	991.71
	Net Profit/(Loss)	(5,795.78)	(4,794.00)	(1,001.78)



Pabna Sugar Mills Limited
Dashuria, Pabna.

বিত্ত ৬ বছরের অভ্যন্তরে সঞ্চিত মালামালের বিবরণ।

ছক-১

লক্ষ টাকায়

ক্রম নম্বর	গ্রুপভুক্ত মালামালের বিবরণ	২০২০-২০২১	২০২১-২০২২	২০২২-২০২৩	২০২৩-২০২৪	২০২৪-২০২৫
১০০০০০	নিয়ান সামগ্রী	২.০৩	০.৬৮	০.৯২	০.৯২	০.৯২
২০০০০০	আয়রন স্টিল এন্ড ননফেরাস	১৯.৭৮	৩.২০	২.৮৯	১.৬৩	১.৬৩
৩০০০০০	পাইপ টিউবস এন্ড ফিটিংস	১৩১.৫৩	৮০.৫২	৮০.৪৪	৮০.৪৪	৮০.৪৪
৪০০০০০	রিকার্ট্রীজ	০.৬২	০.৬২	০.৬২	০.৬২	০.৬২
৫০০০০০	ফিফেল, অয়েল এন্ড লুব্রিকেন্টস	১৭.৯৮	৮.৫৬	৬.২৫	৫.৮৬	৫.৬৫
৬০০০০০	প্রোডাকশন ম্যাটেরিয়াল	৪.৩৮	৩.৬৭	২.৫৪	২.৫৪	২.৫৪
৭০০০০০	পেইন্টস এন্ড ভার্নিশেস	৩.৪৪	২.৪২	২.২	১.৭৬	১.৭৫
৮০০০০০	জেনারেল হাউজয়ার	৫.৩৩	৪.৪৯	৪.৪৮	৪.৪৭	৪.৪৬
৯০০০০০	লুজটিশ্বস	৫.৬১	৩.১৩	৩.১৩	২.২৬	২.২৬
১০০০০০০	ডেয়ারি ক ইকুইপমেন্টস	০.১৮	০.১৫	০.১৩	০.১১	০.১০
১১০০০০০	ফার্নিচার এন্ড ফিকচারস	০.০০	০.০০	০	০	০
১২০০০০০	কোর্ডস, রোপস এন্ড চেইনস	০.৩৪	০.৩০	০.৩	০.৩	০.৩০
১৩০০০০০	পার্সিং ম্যাটেরিয়াল	৩.৬৬	২.৮৭	২.৮৮	২.৮৮	২.৮৭
১৪০০০০০	কোয়িক্যাল এন্ড ল্যাব ইকুইপমেন্ট	৩.৩৭	৩.৩৭	৩.৩৭	৩.৩৭	৩.৩৭
১৫০০০০০	মেডিক্যাল সাপ্লাইয়ারস	০.০০	০.০০	০	০	০
১৬০০০০০০	স্ক্রিটিং এন্ড স্টেশনারীস	৭.৭৩	৭.৭৩	৭.৩৩	৭.০৩	৬.৯৬
১৭০০০০০	মেকানিক্যাল স্পেয়ার্স	১৮৪.৬৪	১৫৪.৮৫	১৫৪.৮৫	১৫৪.১৭	১৫৪.১৭
১৮০০০০০০	ইলেকট্রিক্যাল স্পেয়ার্স	৩৪.৪১	২০.৯৬	২০.৩৩	১৯.৩৪	১৮.৮৬
১৯০০০০০	অফিস ইকুইপমেন্টস	০.৪৫	০.২৩	০.২২	০.২১	০.১৮
২০০০০০০	বিবিধ স্টোর ম্যাটেরিয়ালস	৮.৭০	৩.১৩	৩.০৭	২.০৩	২.০৩
২১০০০০০	গ্যারাজ স্পেয়ার্স	৪৮.৯১	৪০.০৫	৩৬.৩৮	১৮.১৩	১৭.৯৯
	স্টোচ	৪৫৩.০৯	৩৪০.৯৩	৩৩২.৩৩	৩০৮.০৭	৩০৭.১০
	স্টোর ইন ড্রাগিট	১০.৯৫	০.০০	০	০	১০.৮২
	ফটোনা ইজার পেরিসাইড	০.০০	০.০০	০	০	০
২২০০০০০	সর্বমোট	৪৬৪.০৪	৩৪০.৯৩	৩৩২.৩৩	৩০৮.০৭	৩০৭.৯২

