ABACUS
WORLDWIDE
INDEPENDENT MEMBER

Private & Confidential

Auditor's Report and Financial Statements
Of
BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION

For the Year Ended June 30, 2025

KAZI ZAHIR KHAN & Co.
Chartered Accountants

Corporate Office:
Home Town Apartments (Flat-C, Level-15 &
Flat-B, Level-13) 87, New Eskaton Road,
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কাজী জহির খান এন্ড কোং
KAZI ZAHIR KHAN & Co.
Chartered Accountants
In Practice Since 1980

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Independent Auditor's Report
To the Shareholders of Bangladesh Sugar and Food Industries Corporation
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Bangladesh Sugar and Food Industries Corporation**, which comprise the Statement of Financial Position as at 30 June 2025, and the Statement of Income and Expenditure, Statement of Changes in Fund, and Statement of Cash flows for the year ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information disclosed in notes 1 to 55, Annexure-A to B.

In our opinion, except for the effect of the matter described in the basis for Qualified Opinion section of our report the accompanying financial statements present fairly, in all material respects, the financial position of the corporation as at 30 June 2025 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

- The company reported to the Note No. 7.00 "Investment in all projects", Note No. 9.00 "Investment in Underway and Other Projects" and the Note No. 13.00 "Loan Advance, Deposit, Receivables and Prepayments" of the financial statement balance is carried forward for long, and we have not found any supporting documents for these heads.

- The company reported "Shareholders' Fund" under Note No. 15.00, "Government Fund Loans, and Grants & Foreign Credit" under Note No. 16.00 and "Long-Term Liabilities for Other Finance" under Note No. 17.00 in the financial statements are carried forward for long time without any settlement/ adjustment, and we did not find any supporting's during the audit.

- The Company has reported significant receivable balances under Note No. 10.00 of the financial statements which shows "Current Accounts with Enterprise" which have been long outstanding with minimal transactional movement during the years. This raises considerable doubt regarding the recoverability of these amounts and no provision has been made as per IAS 37.

We conduct 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) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) By Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to the following matters through our report is not qualified in these regard.

- We draw attention to Note No. 6.00 of the financial statements which shows "Investment in Share Capital and Equity" amounting to Taka 48,267,000 in Shyampur Sugar Mills Ltd. However, as per the accounts of Shyampur Sugar Mills Ltd., the corresponding balance is Taka 25,500,000. The difference between the two balances has remained unresolved.

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- The company reported "Current Accounts with Inactive Enterprise" in Note No. 11.00 Taka 496,440,190 and "Current Accounts with Taken Back Enterprise" Taka 2,746,947 of the financial statements are being continued for a long period of time.
- As reported in Note No. 20.00 "Current Liabilities for Expense", Note No. 21.00 "Current Liabilities for Other Finance", Note No. 22.00 "Current Account with Enterprise - Payable", Note No. 23.00 "Current Account with Inactive Enterprise" and Note No. 24.00 "Fund Received Against Disinvested Enterprise" balances are carried forward.
- We observed that the management failed to pay the interest charge of Bank CC Hypo Loan. As a result, interest expenses would increase day by day refer to Note No. 19.00.
- The entity did not comply deferred tax as per IAS 12.

Other Information:

Management is responsible for the other information comprises all of the information in the Annual Report but does not include the financial statement and our auditor's report thereon.

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

In connection with our audit of the financial statements. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

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

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

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

Those charged with governance are responsible for overseeing the corporation financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institute's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the corporation to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on other Legal and Regulatory Requirements

Subject to matters contained in the Basis for Qualified Opinion section, we also report that;

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof; except the areas mentioned in basis for qualification.

b) Our opinion, proper books of accounts as required by law have been kept by the corporation so far as it appeared from our examination of these books; except the areas mentioned in basis for qualification.

c) The statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; except the areas mentioned in basis for qualification.

Kazi Zahir Khan & Co.,
Chartered Accountants
FRC Registration # CAF-001-116

Md. Nurul Hossain Khan FCA
Enrolment No: 0240
Managing Partner

Place: Dhaka
Dated: 14 JAN 2026
DVC: 2601140240AS368554

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Statement of Financial Position
As at June 30, 2025

Particulars	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
ASSETS			
Non-current Assets			
Property, Plant and Equipment	3.00	306,346,078	315,426,484
Intangible Assets	4.00	22,705	26,712
Capital Work in Progress	5.00	-	-
		306,368,783	**315,453,196**
Investment			
Investment on FDR (Gratuity Fund)	Anx: C	802,660,422	630,292,240
Investment on FDR (Dealer Deposit)	Anx: D	26,645,876	25,203,220
Investment in Share Capital and Equity	6.00	1,026,995,386	1,026,995,386
Investment in all project	7.00	1,778,682,485	1,778,682,485
Investment in Shares	8.00	260,000	260,000
Investment in Underway and other Project	9.00	9,362,787	9,362,787
		3,644,606,956	**3,470,796,118**
Current Assets			
Current Accounts With Enterprise - Receivable	10.00	41,761,916,120	41,057,798,128
Current Accounts With inactive Enterprise	11.00	496,440,190	496,440,190
Current Accounts With Taken Back Enterprise		2,746,947	2,746,947
Stationary and Others Stock	12.00	162,291	182,257
Loan and Advance, Deposit, Receivables & Prepayment	13.00	3,944,181,828	3,949,781,049
Cash and Cash Equivalent	14.00	269,773,915	671,654,155
		46,475,221,290	**46,178,602,725**
Total Assets		**50,426,197,029**	**49,964,852,038**
FUND AND LIABILITIES			
Fund			
Shareholders' Fund	15.00	962,895,974	962,895,974
Government Fund Loans, Grants & Foreign Credit	16.00	5,145,866,735	5,145,866,735
Long-Term Liabilities For other Finance	17.00	628,182,215	628,182,215
		6,736,944,923	**6,736,944,923**
Non-current Liabilities			
Bank Overdrafts (OD)	18.00	19,241,092,261	19,241,092,261
Bank CC (Hypo)Loan	19.00	17,676,608,239	17,676,408,239
		36,917,700,501	**36,917,500,501**
Current Liabilities			
Current Liabilities For Expense	20.00	36,449,612	49,519,288
Current Liabilities For Other Finance	21.00	1,878,053,774	2,185,066,573
Current Account With Enterprise - Payable	22.00	4,829,095,290	4,047,867,823
Current Account With Inactive Enterprise	23.00	9,832,858	9,832,858
Fund Received Against Disinvested Enterprise	24.00	18,120,071	18,120,071
		6,771,551,605	**6,310,406,614**
Total Fund and Liabilities		**50,426,197,029**	**49,964,852,038**

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

DIRECTOR

(আজহারুল ইসলাম)
পরিচালক (বাণিজ্যিক)
বিএসএফআইসি

DIRECTOR

মোহাম্মদ সাঈদ-উর-রহমান
যুগ্মসচিব
পরিচালক (উৎপাদন ও প্রকৌশল)

Signed in terms of our separate report of even date.

Kazi Zahir Khan & Co.,
Chartered Accountants
FRC Registration #CAF-001-116

Md. Nurul Hossain Khan FCA
Managing Partner
Enrolment No: 240

Place : Dhaka
Date : 14 JAN 2026
DVC: 2601140240AS368554

KAZI ZAHIR KHAN & CO. Dhaka-1000

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Statement of Income and Expenditure
For the year ended June 30, 2025

Particulars	Notes	Amount In Taka	
		30-Jun-25	30-Jun-24
A. INCOME		**354,356,525**	**349,013,736**
Bank Interest Income	25.00	27,099,641	-
Sale of Tender Forms		1,034,100	542,350
Interest on House Building & Motor Cycle Loan		-	-
Sundry Receipts		113,167	33,073
Forfeiture on Security Deposit		1,237,572	1,551,473
Rental Income Office Building		47,092,877	-
H/O Overhead Charge to Enterprise		275,905,168	343,035,600
Sugar Dealership Renewal fee		1,874,000	3,851,240
B. EXPENDITURE		**273,559,827**	**280,045,619**
Special Benefit		5,936,780	6,119,738
Basic Salaries	26.00	116,080,457	119,555,334
Baisakhi Bhatta		1,836,812	1,976,368
Car Allowance		1,536,667	875,000
Domestic Air Allowance		27,000	-
Entertainment Expenses		23,600	24,000
Home Construction Loan		69,060	-
Incentive Allowance		-	159,480
Mobile Phone Allowance		50,000	50,000
Telephone Encashment Allowance		123,932	100,096
Provident Fund Contribution	27.00	8,915,206	8,724,396
House Rent Allowance	28.00	58,128,184	59,696,197
Medical Allowance	29.00	3,994,549	4,098,856
Lump Grant & Gratuity exp.	30.00	52,370,001	47,764,358
Bonus	31.00	19,070,994	19,945,540
Conveyance Allowance	32.00	272,467	252,169
Education Allowance	33.00	1,495,537	1,427,040
Tiffin Allowance	34.00	182,427	168,136
Washing Allowance	35.00	42,097	41,180
Recreation Allowance	36.00	1,516,640	6,678,770
Charge Allowance	38.00	-	2,250
Salary- Daily Basis	39.00	1,887,417	2,386,710
C. OTHER EXPENSE		**80,796,698**	**68,968,117**
Notification & Publicity Exp.		1,320,908	839,796
Audit Fees		100,000	100,000
Overtime	40.00	2,153,996	2,308,084
Travelling & Conveyance	41.00	1,087,342	602,780
Entertainment	42.00	987,926	722,633
Repairing & Maintenance-Office Building		3,043,206	3,553,525
Repairing & Maintenance-Others	43.00	848,900	353,718
Repairing & Maintenance-Vehicles		2,517,597	2,230,294
Repairing-Machineries		1,414,474	1,220,786

Particulars	Notes	Amount In Taka	
		30-Jun-25	30-Jun-24
Training Expenses	44.00	375,629	146,535
Postal, Telephone & Internet Expenses	45.00	1,300,940	870,811
Newspaper & Periodicals	46.00	154,536	157,286
Printing & Stationary	47.00	1,721,606	1,234,568
Rent, Rates & Taxes	48.00	2,843,100	4,196,337
Group Insurance Premium	49.00	2,139,463	2,167,986
Electricity & Wasa Bill	50.00	8,689,143	6,942,730
Office Rent Expenses	51.00	-	599,688
Uniform & Liveries	52.00	694,515	-
Bank Charges & Others	53.00	963,047	-
Legal Charges	54.00	721,600	162,000
Insurance Premium	55.00	1,571,837	1,129,360
Petrol & Diesel-Vehicles		3,954,800	4,781,840
Depreciation		20,295,137	23,854,893
Medical Expenses		59,538	162,470
Games, Sports & Welfare		750,000	995,120
Sundry Expenses including Honourium		1,545,513	428,662
Service Charges-Banani Quarter		2,276,444	1,569,140
Scholarship for Children		199,300	199,250
Staff Bus Rent		7,086,488	7,437,825
Tax on Interest Income		9,979,713	-
Total Expenditure (B+C)		**354,356,525**	**349,013,736**

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

DIRECTOR

(আজহারুল ইসলাম)
পরিচালক (বাণিজ্যিক)
বিএসএফআইসি

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Signed in terms of our separate report of even date.

Kazi Zahir Khan & Co.,
Chartered Accountants
FRC Registration #CAF-001-116

Md. Nurul Hossain Khan FCA
Managing Partner
Enrolment No: 240

Place : Dhaka
Date : 14 JAN 2026
DVC: 2601140240AS368554

KAZI ZAHIR KHAN & CO. Dhaka-1000

Bangladesh Sugar & Food Industries Corporation
Statement of Changes in Fund
For the year ended June 30, 2025

Amount in Taka

Particulars	Share Capital	Fund Raised for Capital Expenditure	Fund Raised for Building	Reserve	Capital & Equity Contra	Retained Earnings	Total
Balance as on 1st July 2024	1,000,000	39,054,356	140,000,000	1,213,802	781,627,816	-	962,895,974
Addition during the year	-	-	-	-	-	(275,905,168)	(275,905,168)
Head office overhead charged to enterprise	-	-	-	-	-	275,905,168	275,905,168
Balance as on 30th June 2025	**1,000,000**	**39,054,356**	**140,000,000**	**1,213,802**	**781,627,816**	**-**	**962,895,974**

Bangladesh Sugar & Food Industries Corporation
Statement of Changes in Fund
For the year ended June 30, 2024

Amount in Taka

Particulars	Share Capital	Fund Raised for Capital Expenditure	Fund Raised for Building	Reserve	Capital & Equity Contra	Retained Earnings	Total
Balance as on 1st July 2023	1,000,000	39,054,356	140,000,000	1,213,802	781,627,816	-	962,895,974
Addition during the year	-	-	-	-	-	(343,035,600)	(343,035,600)
Head office overhead charged to enterprise	-	-	-	-	-	343,035,600	343,035,600
Balance as on 30th June 2024	**1,000,000**	**39,054,356**	**140,000,000**	**1,213,802**	**781,627,816**	**-**	**962,895,974**

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KAZI ZAHIR KHAN & CO. Chartered Accountants

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যুগ্মসচিব
পরিচালক (উৎপাদন ও প্রকৌশল)

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Statement of Cash flows
For the year ended June 30, 2025

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
A. Net Cash Provided from Operating Activities:		
Net Profit (loss)	-	-
Add: Depreciation	20,295,137	23,854,893
Net Profit /(loss) after Depreciation	**20,295,137**	**23,854,893**
Changes in Working Capital:		
Increase/(Decrease) in Bank Overdraft	-	-
Increase/(Decrease) in Bank Loan (CC)	200,000	443,810,932
Increase/(Decrease) in Current Liabilities for Expense	(13,069,676)	14,244,665
Increase/(Decrease) in Current Liabilities for Other Finance	(307,012,799)	7,110,463
Increase/(Decrease) in Current Account With Enterprise -Payable	781,227,467	273,844,657
Increase/(Decrease) in Work in Progress-Building	-	-
Increase/(Decrease) in Current Account With Disinvested Enterprise	-	-
(Increase)/Decrease in Underway and Other Projects	-	-
(Increase)/Decrease in Current Account With Enterprise- Receivable	(704,117,991)	(187,323,877)
(Increase)/Decrease in Current Account With Disinvested Enterprise	-	-
(Increase)/Decrease in Stationary and Others Stock	19,966	173,803
(Increase)/Decrease in Loan, Advance, Deposit & Prepayment	5,599,220	21,490,712
	(237,153,814)	**573,351,355**
Net Cash Provided From Operating Activities	**(216,858,677)**	**597,206,248**
B. Cash Provided from Investing Activities:		
(Increase)/Decrease in Acquisition of Fixed Assets	(11,210,725)	(26,348,244)
(Increase)/Decrease in Investment on FDR (Gratuity Fund)	(172,368,182)	(264,682,960)
(Increase)/Decrease in Investment on FDR (Dealer Deposit)	(1,442,656)	-
Net Cash Provided from Investing Activities:	**(185,021,563)**	**(291,031,204)**
C. Cash Provided from Financial Activities:		
(Increase)/Decrease in Foreign Credit	-	-
(Increase)/Decrease in Loan From Bank	-	-
Net cash flows from financing activities	-	-
Net cash flows from total Activities (A+B+C)	**(401,880,240)**	**306,175,044**
Opening cash & cash equivalents	**671,654,155**	**365,479,111**
Closing Cash and Cash Equivalents	**269,773,915**	**671,654,155**

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

DIRECTOR
(আজহারুল ইসলাম)
পরিচালক (বাণিজ্যিক)
বিএসএফআইসি

DIRECTOR
মোহাম্মদ সাঈদ-উর-রহমান
যুগ্মসচিব
পরিচালক (উৎপাদন ও প্রকৌশল)

KAZI ZAHIR KHAN & CO. Dhaka

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Notes to the Financial Statements
As at and for the year ended June 30, 2025

1.00 LEGAL STATUS AND ACTIVITIES

1.01 Legal Status

Bangladesh Sugar Mills Corporation and Bangladesh Food and Allied Industries Corporation were established under President's Order No. 27 of 1972. At present, this corporation is operated under Bangladesh Industrial Enterprises Nationalization Act 2018. Subsequently these two corporation were amalgamated under the name of Bangladesh Sugar & Food Industries Corporation (BSFIC) in pursuance of Government Order no. 25 of July, 1976. BSFIC is a body corporate having perpetual succession and common seal with power to acquire, hold and dispose off property, both movable and immovable and by the same name sue and be sued. There are 15 (fifteen) Suger Mills and one Engineering unit under the Corporation during the year under audit.

1.02 Activities

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

2.00 SIGNIFICANT ACCOUNTING POLICIES

2.01 Accounting Convention and Basis

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

2.02 Components of Financial Statements

The financial statements comprises of :

a) Statement of Financial Position as at June 30, 2025;
b) Statement of Income and Expenditure for the year ended June 30, 2025;
c) Statement of Changes in Fund for the ended 30 June 30, 2025
d) Statement of Cash Flows for the year ended June 30, 2025; and
e) Notes to the Financial Statements, comprising a summary of significant accounting policies and explanatory information.

2.03 Property, Plant and Equipment

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

2.04 Depreciation

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

2.06 Leave Pay and Gratuity

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

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2.07 Provident Fund

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

2.08 Accounting for Government Grant

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

2.09 Translation of Foreign Currencies

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

2.10 General

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

2.11 Related Party Transaction

During the year ended 30 June 2025, the company entered into a number of transactions with related parties in the normal course of business. The names of the significant related parties, nature of these transaction (revenue/expenditure/receivables/payables and dividend payments) and amounts thereof have been set out in accordance with the provisions of IAS 24 Related Party Disclosure. Nature of relationship and significance of the amounts have been considered in giving this disclosure.

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Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
3.00	**Property Plant and Equipment**		
	Cost		
	Balance as on 01.07.2024	**540,961,298**	**514,613,054**
	Add: Addition during the year	11,210,725	26,348,244
	Less: Disposal during the year		-
	Balance as on July 30.06.2025	**552,172,023**	**540,961,298**
	Depreciation:		
	Balance as on 01.07.2024	**225,534,814**	**201,684,635**
	Add: Charged during the year	20,291,131	23,850,179
	Less: Disposal during the year		-
	Balance as on July 30.06.2025	**245,825,945**	**225,534,814**
	Written Down Value as on 30.06.2025	**306,346,078**	**315,426,484**
4.00	**Intangible Assets**		
	Cost		
	Opening Balance	159,624	159,624
	Add: Addition During the Year	-	-
	Closing Balance	**159,624**	**159,624**
	Accumulated Amortization		
	Opening Balance	132,912	128,198
	Add: Charged During the Year	4,007	4,714
	Closing Balance	**136,919**	**132,912**
	Written Down Value as on 30.06.2025	**22,705**	**26,712**
5.00	**Capital Work in Progress**		
	Opening Balance	-	-
	Add: Addition During the Year	-	23,842,305
	Less: Transferred to assets during the year	-	(23,842,305)
	Closing Balance	-	-

6.00 Investment in Share Capital and Equity

	Share Capital and Equity	Govt. Share	Private	June 30, 2025	June 30, 2024
A	**Capital**				
	Rangpur Sugar Mills Ltd.	27,000,000	-	27,000,000	27,000,000
	Thakurgaon Sugar Mills Ltd.	15,244,000	-	15,244,000	15,244,000
	Joipurhat Sugar Mills Ltd.	32,400,000	-	32,400,000	32,400,000
	Rajshahi Sugar Mills Ltd.	13,000,000	-	13,000,000	13,000,000
	Kaliachapara Sugar Mills Ltd.	30,020,000	2,000,000	32,020,000	32,020,000
	Faridpur Sugar Mills Ltd.	54,557,000	-	54,557,000	54,557,000
	Deshbandhu Sugar Mills Ltd.	25,865,770	504,178	26,369,948	26,369,948
	Zeal Bangla Sugar Ltd.	30,600,000	-	30,600,000	30,600,000
	Kushtia Sugar Mills Ltd.	30,000,000	-	30,000,000	30,000,000
	Mobarakganj Sugar Mills Ltd.	30,755,000	-	30,755,000	30,755,000

KAZI ZAHIR KHAN & CO.

Notes	Particulars			Amount in Taka	
				June 30, 2025	June 30, 2024
	Shyampur Sugar Mills Ltd.	48,267,000	-	48,267,000	48,267,000
	Panchagar Sugar Mills Ltd.	38,000,000	-	38,000,000	38,000,000
	Renwick,Jagneswar & Co.	10,200,000	-	10,200,000	10,200,000
	Dhaka Vegetable Oill Ind. Ltd.	11,720,000	-	11,720,000	11,720,000
	Can Making & Tin Printing	6,000,000	-	6,000,000	6,000,000
	Setabganj Sugar Mills Ltd.	2,200,000	-	2,200,000	2,200,000
	Carews & Co Ltd.	7,565	-	7,565	7,565
	North Bengal Sugar Mills Ltd.	2,200,000	-	2,200,000	2,200,000
	Natore Sugar Mills Ltd.	221,535,000	-	221,535,000	221,535,000
	Sub Total	**629,571,335**	**2,504,178**	**632,075,513**	**632,075,513**
B	**Equity**				
	Equity under ADP Conversation			119,076,000	119,076,000
	Equity under Seed Multiplication			30,476,303	30,476,303
	Sub Total			**149,552,303**	**149,552,303**
C	**Govt. Quasi Equity Loan Held**				
	Investment Equity-ZBSM			88,207,140	88,207,140
	Investment Equity-SHSM			56,562,428	56,562,428
	Investment Equity-Renwick			100,598,002	100,598,002
	Sub Total			**245,367,570**	**245,367,570**
	Total (A+B+C)			**1,026,995,386**	**1,026,995,386**
7.00	**Investment in All Project**				
	BIDC			229,324,186	229,324,186
	Corporation			917,496,919	917,496,919
	Foreign Credit Non- Development-Credit			6,768,419	6,768,419
	Private Credit- Local Currency			3,451,969	3,451,969
	Option Fund			621,640,992	621,640,992
	Total			**1,778,682,485**	**1,778,682,485**
7.01	The above balances have been carried forward since long time due to non availability of source documents.				
8.00	**Investment In Shares**				
	ICB ISLAMI Bank LTD.(26000 No. of shares @Tk 10)			260,000	260,000
				260,000	**260,000**
9.00	**Investment in Underway and Other Project**				
	Fruits & Veg. Process Plant			9,362,787	9,362,787
	Total			**9,362,787**	**9,362,787**
9.01	The above balances have been carried forward since long time due to non availability of source documents.				
10.00	**Current Account With Enterprise - Receivable**				
	Rangpur Sugar Mills Ltd.			2,695,978,108	2,701,806,860
	Thakurgaon Sugar Mills Ltd.			3,724,631,399	3,546,477,263
	Zeal Bangla Sugar Mills Ltd.			2,438,525,158	2,392,894,965
	Joipurhat Sugar Mills Ltd.			3,292,927,193	3,117,728,847
	Kushtia Sugar Mills Ltd.			3,472,282,476	3,467,670,750

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Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Rajshahi Sugar Mills Ltd.	4,129,685,582	3,971,049,537
	Mobarakganj Sugar Mills Ltd.	3,120,866,808	3,000,130,641
	Shyampur Sugar Mills Ltd.	3,200,919,515	3,189,040,130
	Panchagar Sugar Mills Ltd.	2,746,080,579	2,736,908,263
	North Bengal Sugar Mills Ltd.	1,473,557,809	1,624,114,987
	Setabganj Sugar Mills Ltd.	3,356,121,775	3,390,517,767
	Faridpur Sugar Mills Ltd.	2,583,936,505	2,498,916,720
	Natore Sugar Mills Ltd.	2,866,097,588	2,766,290,145
	Pubna Sugar Mills Ltd.	2,493,293,004	2,496,773,412
	Renwick,Jagneswar & Co.	167,012,621	157,477,843
	Sk. Mujtaba	-	-
	Total	**41,761,916,120**	**41,057,798,128**
11.00	**Current Account With Inactive Enterprise**		
	Eastern Fisheries Ltd.	5,998,036	5,998,036
	Bay Fishing Corporation	1,304,025	1,304,025
	Fish Export Ltd.	6,852,100	6,852,100
	Rahmat Oil Mills Ltd.	855,669	855,669
	Cold Storage at Dhaka	15,069,988	15,069,988
	United Tobacco	808,648	808,648
	Argosy Conserves	98,383	98,383
	Modern Bakery	8,298,123	8,298,123
	Aziz & Co.	1,220	1,220
	Can Making & Tin Printing	19,887,353	19,887,353
	Kaliachapra Sugar Mill	233,452,259	233,452,259
	Deshbandhu Sugar Mill	156,125,238	156,125,238
	Amin Agency	46,765,932	46,765,932
	Cresent Oil Mill	434,949	434,949
	Corn Flour Mill	488,268	488,268
	Total	**496,440,190**	**496,440,190**
11.01	The above balances have been carried forward since long time due to non availability of source		
12.00	**Stationary and Others Stock**		
	Stationary -HO	162,291	165,335
	Medicine-HO	-	16,922
	Medicine-CSO		
	Total	**162,291**	**182,257**
13.00	**Loan and Advance, Deposit, Receivables & Prepayment**		
A.	**Loan and Advanced**		
	Advance Against Expense	1,259,499	2,059,264
	House Building Loan	228,741	373,694
	Motor Cycle Loan	5,628	5,628
	Advance Against Salary	335,433	33,576
	Advance Against TA/DA	617,766	617,766
	Advance to Suppliers & Contractors	575,928	4,259,265
	Farm Modernisation	3,004,000	3,004,000
	Adv. to C & F Agents-CSO	89,979	89,979
	Receivable From MoF-Import Sugar	3,894,679,492	3,894,679,492
	House Rent Sealing	516,072	516,072
	Liab. for Ripe Seed-Govt	616,622	616,622
	Office Rent Adv.-Italian Marbel	19,106	19,106
	Adv. Against Salary Income Tax	2,198,672	2,245,000
	Advance against group Insurance	-	-
	SubTotal	**3,904,146,939**	**3,908,519,464**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
B.	**Deposit**		
	Deposits-Central Telegram Office	25,672	25,672
	Deposits-Telex	72,028	72,028
	Deposits-Franking Machine	26,556	26,556
	Deposits-Dhaka Electric Supply	11,060	11,060
	Deposits-Import Licence	526,658	526,658
	Deposits-Telephone	40,000	40,000
	Security Deposits	359,241	359,241
	Bank Margin	40,000	40,000
	Open Policy Deposit to SBC	100,000	100,000
	Sub Total	**1,201,215**	**1,201,215**
C.	**Receivables**		
	Bank Int. Income Rce. on FDR A/C	-	914,160
	Rental Income Receivable -Jamuna Bank Securities	155,790	167,562
	Rental Income Receivable -Logic tech Ltd	642,463	727,374
	Rental Income Receivable -Pubali Bank	508,617	474,842
	Sundry Debtors	1,536,108	1,785,735
	Rental Income Receivable-Midland Bank	516,928	516,928
	Packet Sugar Selling Expenses for Mill	-	-
	Sub Total	**3,359,907**	**4,586,602**
D.	**Prepayment**		
	Servey Fees -SGS	2,717	2,717
	Prepayment-Sports & Games	-	-
	Prepayment-Buyer of Modern Bakery	2,920,005	2,920,005
	Prepayments-Buyer of Cold Storage	5,081,000	5,081,000
	BSRTI Current A/c	20,599,172	20,599,172
	DVOIL Trustee Board	575,157	575,157
	Bills Recoverable	6,295,716	6,295,716
	Notification Clearing Account	-	-
	Sub Total	**35,473,768**	**35,473,768**
	Total (A+B+C+D)	**3,944,181,828**	**3,949,781,049**
14.00	**Cash and Cash Equivalent**		
A	**Petty Cash**	**1,324**	**19,788**
B	**SND Accounts**		
	Eastern Bank , HPAC #1437	43,623	43,623
	Janata Bank, Dilkusha Crop Br- SND-36000042	13,899,996	13,352,540
	Janata Bank, Dilkusha - SND-36000425	96,970	94,164
	Janata Bank, Dilkusha - SND-0100001134889,CTG	428,830	413,442
	Pubali Bank, Motijheel Br -SND-02000940	68,698	68,698
	Rupali Bank SND -129702400001616, CTG	2,391,482	2,347,930
	Rupali Bank, Local Office -SND -2400027	67,344,390	401,482,104
	Sonali Bank, SBC Br- STD -3600049	46,325,205	24,778,309
	Sonali Bank, SBG -0806240000036 CTG	14,085,063	13,645,487
	Sonali Bank br- STD -36000577	22,171,157	16,293,860
	Sonali Bank br- STD -36000585	20,692,477	16,296,423
	Sonali Bank br SND-03000055	843,597	48,384,202
	Sonali Bank br SND-1617003000081	34,403,394	16,146,601
	City Bank STD -3102054049001,CTG	96,208	96,208
	Midland Bank STD A/C -1090000223	8,416,510	7,367,152

Notes	Particulars	Amount in Taka June 30, 2025	Amount in Taka June 30, 2024
	Bangladesh Development Bank STD -0650240000002	17,476	18,272
	Agrani Bank, Principle br STD -800000177	90,314	18,681,104
	Agrani Bank,STD-12115475,CTG	285,129	282,153
	Sub Total	**231,700,520**	**579,792,272**
C	**Current Accounts**		
	Janata Bank CA- 3933008245/100002982557	2,982,371	(2,954,918)
	One Bank CA-0030067732006,CTG	827,420	876,991
	Sonali Bank SBC BR C/A -33014885	6,529,318	193,318
	Sonali Bank CA- 0801133000165 CTG	829,633	140,141
	Sonali Bank Dilkusha Br. C/A- 02001690	30,021	527,368
	Midland Bank Current A/C 1050003911	38,212	34,592
	Sub Total	**11,236,974**	**(1,182,507)**
D	**Fixed Deposit**		
	Sonali Bank-FDR-252	26,835,097	25,228,140
	Sonali Bank-FDR-352	-	65,232,744
	Sonali Bank-FDR-268		-
	South East Bank-FDR-424	-	2,569,378
	Sub Total	**26,835,097**	**93,030,262**
	Cash -suger	-	**(5,660)**
	Total (A+B+C+D)	**269,773,915**	**671,654,155**
15.00	**Shareholders Fund**		
	Authorized Capital	**20,000,000**	**20,000,000**
	Issued, Subscribed, and Paid up Capital:		
	Subscribed and paid up capital	1,000,000	1,000,000
	Capital Reserve and Surplus:		
	Fund for Capital Expenditure	39,054,356	39,054,356
	Fund for Building	140,000,000	140,000,000
	Capital Reserve	1,213,801	1,213,801
	Capital and Equity Contra L-1	781,627,816	781,627,816
	Total	**962,895,974**	**962,895,974**
16.00	**Government Fund loans, Grants & Foreign Credit**		
	Quasi Equity Note: 16.01	245,367,570	245,367,570
	Govt. long Term Loan	2,075,000,000	2,075,000,000
	Fund Note: 16.02	540,216,818	540,216,818
	Foreign Credit Note: 16.03	516,716,000	516,716,000
	Foreign Grants Note: 16.04	198,941,378	198,941,378
	Private Fund Vested to Govt Note: 16.05	3,451,969	3,451,969
	Option fund for 2003-2005	622,973,000	622,973,000
	Fund from Govt. for P.F. Gratuity	943,200,000	943,200,000
	Total	**5,145,866,735**	**5,145,866,735**
16.01	**Quasi Govt. Equity**		
	Quasi Equity-ZBSM	88,207,140	88,207,140
	Quasi Equity-Renwick	100,598,002	100,598,002
	Quasi Equity-SHSM	56,562,428	56,562,428
	Total	**245,367,570**	**245,367,570**
16.02	**Fund**		
A	**BIDC**		
	BIDC	26,313,004	26,313,004
	Australian Grant-Building	1,837,422	1,837,422
	Australian Grant-Motor Cycle	1,868,936	1,868,936
	Australian Grant-Cycle	978,600	978,600

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Creditors for Foreign Loan	6,803,397	6,803,397
	Interest Adjustment	1,216,659	1,216,659
	Sub Total	**39,018,017**	**39,018,017**
B	**Corporation**		
	Fruit Processing	6,218,500	6,218,500
	Fish Canning	2,017,895	2,017,895
	Replacement of STSM	1,312,950	1,312,950
	Cane Seed & Research Farm Scheme	15,681,200	15,681,200
	BMR Renwick	11,591,000	11,591,000
	BMR FSM	1,107,000	1,107,000
	Road Development	307,977	307,977
	Can Making & Tin Printing Plant	4,100,760	4,100,760
	Carews Distillery	18,195,000	18,195,000
	Sugarcane Rehab Scheme-Grants	186,000	186,000
	Capital Structure of DSM	32,943,000	32,943,000
	Natore Sugar Mills Ltd.	3,949,000	3,949,000
	BMR of ZBSM	1,440,000	1,440,000
	Expansion of MKSM	38,195,000	38,195,000
	Sugar Mills Ltd. Rehab-WB	38,276,000	38,276,000
	Expansion of NBSM	26,485,000	26,485,000
	Sugar Mills Ltd. Rehab-PEC	86,250,000	86,250,000
	Integrated Cane Dev. Scheme-ICDS	11,507,962	11,507,962
	ADP for Pabna Sugar Mills Ltd.	178,015,000	178,015,000
	Intensive Cane Dev. Scheme-FSM	19,834,627	19,834,627
	Ancillary Cane Dev.-FSM	3,584,930	3,584,930
	Sub Total	**501,198,801**	**501,198,801**
	Total (A+B)	**540,216,818**	**540,216,818**
16.03	**Foreign Credit**		
A	**BIDC:**		
	UK Credit	62,441,820	62,441,820
	Netherland Investment Bank	44,271,118	44,271,118
	Yen Credit-Japan	91,142,914	91,142,914
	Sub Total	**197,855,852**	**197,855,852**
B	**Corporation**		
	PEC India-RSM,TSM & RJSM	50,103,198	50,103,198
	China National Compl. Plant-RJC	15,851,690	15,851,690
	Dutch Credit-FSM	21,491,164	21,491,164
	Belgium Credit	13,454,863	13,454,863
	IDBI Cr.-STSM,Carew,MKSM,JSM,KSM	2,969,051	2,969,051
	Indian State Credit-Carew & RJSM	54,239,554	54,239,554
	Pakistani Credit for PBSM	77,404,754	77,404,754
	IDA Credit-Farm Development	80,696,337	80,696,337
	IDA Credit-RSM,TSM & RJSM	2,649,536	2,649,536
	Sub Total	**318,860,148**	**318,860,148**
	Total (A+B)	**516,716,000**	**516,716,000**
16.04	**Foreign Grants**		
	Corporation:		
	UK Project Grant	6,267,395	6,267,395
	Dutch Grant	6,768,419	6,768,419
	Danish Grant-DSM	118,201,564	118,201,564
	IDA Grant Mills Rehabilatation	67,704,000	67,704,000
	Total	**198,941,378**	**198,941,378**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
16.05	**Private Fund Vested to Govt**		
	Arag Chamber	1,360,169	1,360,169
	Sk. Mustaba & Co	114,487	114,487
	Amin Agency	1,977,313	1,977,313
	Total	**3,451,969**	**3,451,969**
17.00	**Long Term Liabilities For other Finance**		
	Current Account SRTI	19,386	19,386
	Fund Recovered Against Yen & ADP Cr. of KCSM	286,402,417	286,402,417
	Fund Received Against DSM PF & RDF	297,813	297,813
	Fund From KCSM Against PF & Others	735,067	735,067
	Fund Recovered Against Lay Off-DSM	703,504	703,504
	Fund Recovered Against Lay-Off KCSM	2,656,989	2,656,989
	Income Tax & Levey on Dividend	3,260,754	3,260,754
	Liability for Bonification	228,365	228,365
	Liability for CDSO-Govt	198,154,586	198,154,586
	Liability for Cost of CANOLA	46,754,661	46,754,661
	Liability for Disinvested A/c	31,091,171	31,091,171
	Liability- Corporation Income Tax	165,809	165,809
	Liability-Import Permit Fees	6,827,302	6,827,302
	Payoff A/c of RSM	26,367,496	26,367,496
	Received From Liab. of KCSM	5,354,985	5,354,985
	Sale Proceeds Against Cane Making	1,990,560	1,990,560
	Sale Proceeds on Different Mills	8,817,509	8,817,509
	Adv. Office Rent From MOI	2,500,000	2,500,000
	Advance Against Sugar Sale (Food)	1,574,152	1,574,152
	CDSO Under PL-480 Exp. A/c	3,071,945	3,071,945
	Fund Recovered Against Lay-Off AAL	1,207,629	1,207,629
	Provision for Sports & Games	117	117
	Total	**628,182,215**	**628,182,215**

17.01 Separate Schedule could not be furnished by the management.

18.00	**Bank Overdrafts (OD)**		
	Bank OD(Note: 18.01)	3,366,587,981	3,446,759,275
	Bank LTR (Note: 18.02)	12,427,745,005	3,366,587,981
	Demand Loan A/C (Note: 18.03)	3,446,759,275	12,427,745,005
		19,241,092,261	**19,241,092,261**
18.01	**Bank OD**		
	Sonali Bank, SBC Br. OD-37003983	2,048,985,731	2,048,985,731
	Sonali Bank, SBC Br. OD-37005716	1,040,568,439	1,040,568,439
	Sonali Bank, SBC Br. OD-43000042	277,033,811	277,033,811
		3,366,587,981	**3,366,587,981**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
18.02	**Bank LTR**		
	Agrani Bank LTR A/C-06/12	1,344,704,978	1,344,704,978
	900.031A Sonali Bank LTR A/C#1617093000001	184,496,550	184,496,550
	900.031B Sonali Bank LTR A/C#1617093000002	238,946,332	238,946,332
	900.031C Sonali Bank LTR A/C#1617093000003	769,988,836	769,988,836
	900.031D Sonali Bank LTR A/C#1617093000004	139,424,098	139,424,098
	900.031E Sonali Bank LTR A/C#1617093000005	455,422,378	455,422,378
	900.031F Sonali Bank LTR A/C#1617093000006	204,569,362	204,569,362
	900.031G Sonali Bank LTR A/C#1617093000007	76,154,897	76,154,897
	900.031H Sonali Bank LTR A/C#1617093000008	97,107,750	97,107,750
	900.031I Sonali Bank LTR A/C#1617093000009	57,822,359	57,822,359
	900.031J Sonali Bank LTR A/C#1617093000010	263,055,089	263,055,089
	900.031K Sonali Bank LTR A/C#1617093000011	582,079,728	582,079,728
	900.031L Sonali Bank LTR A/C#1617093000012	2,411,129,303	2,411,129,303
	900.031M Sonali Bank LTR A/C#1617093000013	445,936,721	445,936,721
	900.031N Sonali Bank LTR A/C#1617093000014	1,108,279,835	1,108,279,835
	900.031O Sonali Bank LTR A/C#1617093000016	1,538,567,210	1,538,567,210
	900.031P Sonali Bank LTR A/C#1617093000017	2,510,059,579	2,510,059,579
		12,427,745,005	**12,427,745,005**
18.03	**Demand Loan**		
	900.159A Agrani Bank Demand Loan DL 17/18	1,098,861,368	1,098,861,368
	900.159B Agrani Bank Demand Loan DL 22/18	697,900,233	697,900,233
	900.159C Agrani Bank Demand Loan DL 23/18	1,649,997,674	1,649,997,674
		3,446,759,275	**3,446,759,275**
19.00	**Bank CC (Hypo)Loan**		
	Janata Bank-CC(H)#37001618	1,240,868,648	1,240,818,648
	Janata Bank-CC(H)#37001642	891,057,715	891,007,715
	Janata Bank CC(H)#37001881	2,056,891,862	2,056,841,862
	Janata Bank CC(H)#37001972	1,540,886,112	1,540,836,112
	Rupali Bank, Local Office-CC(H)#50000188	9,076,203,603	9,076,203,603
	Sonali Bank-CC(H)#37002614	644,497,093	644,497,093
	Sonali Bank-CC(H)#37002622	409,239,176	409,239,176
	Sonali Bank CC(H)#37004197	1,200,129,210	1,200,129,210
	Sonali Bank CC(H)#41000002	507,310,250	507,310,250
	Agrani Bank CC(H)#12314217	109,524,569	109,524,569
	Total	**17,676,608,239**	**17,676,408,239**
20.00	**Current Liabilities for Expense**		
	Provision for Games, Sports & Welfare	-	840,495
	PF Own Contribution H/O	843,006	842,797
	PF Corporation Contribution mills	-	-
	Salary Payable-CSO	77,944	-

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Provision for uniform & liveries	350,000	350,000
	Provision For WASA Bill	76,188	70,132
	Provision For Electricity Bill	809,302	690,141
	Provision Of Scholarship Children	206,650	205,730
	Provision For Staff Bus Rent	468,160	616,552
	Provision For Octane, Petrol, Diesel & CNG	839,811	787,470
	Provision For Lift & AC Bill	260,600	254,200
	Provision for Monthly Cleaning Bill	36,000	60,000
	Provision for Repairing (Vehicles)	504,245	777,982
	Provision for Repairing-Machineries	-	325,902
	Provision for salary-Daily Basis	-	95,040
	Provision for Postal,telephone& Net Exp.	560,733	94,218
	Provision for Printing & stationery	528,349	239,550
	Provision for Rent, Rates & Taxes	-	179,982
	Provision for Repairing & Maint.(others)	-	45,790
	Provision for Honourium Bill	-	75,000
	Provision for Chini Shipa Bhaban	198,808	-
	Provision for Office Equipment	642,000	-
	PF Corporation (HO)	702,224	702,050
	Project Current Account	18,127,369	18,127,369
	Co-generation & Sugar Refinery Project	2,071,937	2,071,937
	Salary Payable	9,020,076	21,930,445
	Provision for Audit Fee	100,000	100,000
	PF Own Contribution (CSO)	18,139	19,916
	PF Corporation Contribution (CSO)	8,071	16,590
	Total	**36,449,612**	**49,519,288**
21.00	**Current Liabilities For Other Finance**		
	Adv. Against PF Loan Recovered	1,085,447	912,199
	Adv. Against Postal Exp.-Dealer	965,688	652,404
	Advance Office Rent From Citizen Bank Limited	-	-
	Advance Office Rent From Jamuna Bank Securities	1,827,566	1,203,930
	Advance Office Rent From Pubali Bank PLC	7,825,545	10,233,405
	BSFIC Employees Samabai Shamiti-Deposits	-	132,000
	Insurance Claim Received	2,312,280	1,466,280
	Lump Grant & Gratuity Payable	281,605,927	592,947,929
	Narcotics	5,660	-
	Payable to suppliers & Contractors	-	13,827,000
	Earnest Money & Security Deposit	360,892,861	429,582,836
	136.021 BSFIC Kendrio Karmachari Union-Subscription	80	700
	136.022 BSFIC Karmachari League-Subscription	-	540
	Liability-7.5% House Rent	155,317	155,317

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Liability-Leave Pay & Gratuity(Monthly Provision)	1,181,288,679	1,092,941,358
	Payoff A/C of RSM	5,292	5,292
	10% Govt Tax on Notification	447,113	447,113
	Liability on Revenue Stamp	49,370	85,970
	Officers Association Fund	118,485	118,475
	VAT Payable-Suppliers & Contractors	561	762,400
	Tax Payable-Suppliers & Contractors	(257,282)	30,000
	Liability-Welfare Fund	282,045	242,735
	Service Charge Adv. Audit Objection	113,407	113,407
	Salary Re-Fixation	3,162,771	3,162,771
	Audit Objection	3,910,130	3,810,130
	Notice Pay	1,192,530	393,330
	2% Service Charge on Notification	22,303	22,303
	BSFIC Employees Samabai Shamiti-Loan Recovered	-	273,000
	BSFIC Employees Samabai Shamiti-Subscription	-	-
	Profit/loss From Sugar Import/purchase	25,581,670	25,581,670
	Liability-Packet Sugar	94,310	94,310
	House Rent Arrear Payable	1,022,126	1,022,126
	Salary Income Tax Payable-HO	3,396,111	3,803,445
	Liability-Revenue Stamp-CSO	820	310
	Salary Income Tax Payable-CSO	81,034	80,184
	PF Loan Recovered(CSO)	175,795	58,375
	Audit Objection-Arrear Salary-PF	690,134	690,134
	Amount Deducted for Unpaid Loan	-	213,196
	Total	**1,878,053,774**	**2,185,066,573**
22.00	**Current Account With Enterprise - Payable**		
	Carew & Co.	4,381,247,391	3,636,053,100
	National Sugar Mills Ltd	309,177,631	275,783,498
	Sheikh Mustaba & Co.	496,581	909,146
	Arag Chambers	138,173,687	135,122,080
	Total	**4,829,095,290**	**4,047,867,823**
23.00	**Current Accounts With Inactive Enterprise**		
	Ground Nut Oil Mills	81,148	81,148
	M.M. Oil Mills	320,409	320,409
	Hasni Oil Mills	232,652	232,652
	Siddique Oil Mills	27,335	27,335
	Daulatpur Cold Storage	35,207	35,207
	Arco Cold Storage Ltd.	515,693	515,693
	Meco Cold Storage	87,124	87,124
	Janata Tobaco	28,437	28,437
	Verginia Tobacco	902,500	902,500
	Nuri Oil Mills	113,873	113,873
	I.K. Industries Ltd.	2,917,667	2,917,667
	Diamond Food Industries	23,534	23,534
	Omar Industries	2,307,320	2,307,320
	Nurani Bread	41,239	41,239
	C/A DVOIL	2,198,721	2,198,721
	Total	**9,832,858**	**9,832,858**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
24.00	**Fund Received Against Disinvested Enterprise**		
	Bangladesh Cold Storage	122,353	122,353
	Balagamwala Veg. Product	2,264,194	2,264,194
	Babu Oil Mills	371,969	371,969
	Arag Ltd & Jahangir Oil Mills	218,778	218,778
	Dada Ltd & Hossain Oil Mills	710,830	710,830
	Nabisco Biscuit & Bread Factory	1,617,486	1,617,486
	Ice Industries	239,178	239,178
	K.Rahman & Co.	943,222	943,222
	Kohinoor Tobaco	1,968,281	1,968,281
	People's Tobaco	782,744	782,744
	Asian Tobacco	1,097,119	1,097,119
	Adam Ltd.	192,241	192,241
	Dhaka Tobacco	2,163,097	2,163,097
	Golden Bengal Tobacco	3,563,818	3,563,818
	Nabojubak Mills	899,790	899,790
	Dulichand Omraolal Oil Mill	647,379	647,379
	Bangladesh Cold Storage-Khulna	228,033	228,033
	C/A Cresent Oil Mills	89,559	89,559
	Total	**18,120,071**	**18,120,071**
25.00	**Bank Interest Income**		
	A. STD Account		
	Agrani Bank, Principal Br. STD-0000177/693	252,712	140,564
	Eastern Bank, Principal Br. STD-1041360411437	-	881
	Janata Bank, Local Office, STD-360000425/418	7,294	-
	Janata Bank, STD-889,CTG	16,688	11,265
	Janata Bank, SND- 36000042/561	424,589	-
	Pubali Bank, Motijheel Br.STD-940	-	28,144
	Rupali Bank, Office STD-16,CTG	59,771	55,998
	Rupali Bank, Local Office .STD-27	3,022,467	1,292,605
	Sonali Bank, SBC Br.STD-36000049	1,655,091	67,128
	Sonali Bank, SBC Br.STD-36, CTG	502,490	231,820
	Sonali Bank, SBC Br.STD-36000577	762,251	11,026
	Sonali Bank Dilkusha SND-0055	13,868,988	2,049,270
	Sonali Bank Ltd. SBC STD 585	937,076	239,647
	Midland Bank STD-223	312,302	905,601
	Agrani Bank, Principal Br. STD-12115475, CTG	5,301	3,443
	Bangldesh Development Bank LTD, STD-#002	506	569
	Eastern Bank LTD, SND-#411437	-	-
	Janata Bank LTD, SND-#416418	-	-
	Sub Total	**21,827,527**	**5,037,960**
	B.Fixed Deposit Interest Income		
	First Security Islami Bank FDR-2538	-	-
	Sonali Bank FDR-1606305000252	2,033,698	1,064,377
	South East Bank FDR-24300000424	41,110	102,897
	South East Bank FDR-24300000458	-	515,122
	Sonali Bank FDR- 268	914,160	-

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Sonali Bank FDR- 325	2,283,146	611,232
	Sub Total	**5,272,114**	**2,293,628**
	Sub-total C=(A+B)	**27,099,641**	**7,331,588**
	Less: Bank Interest Distribution		
	Rangpur Sugar Mill	-	464,567
	Thakurgaon Sugar Mill	-	635,636
	Zeal Bangla Sugar Mill	-	430,056
	Joipurhat Sugar Mill	-	545,408
	Kushtia Sugar Mill	-	594,111
	Rajshahi Sugar Mill	-	706,025
	Mobarakganj Sugar Mill	-	552,962
	Shyampur Sugar Mill	-	542,814
	Panchagar Sugar Mill	-	470,508
	North Bengal Sugar Mill	-	404,618
	Setabganj Sugar Mill	-	580,552
	Faridpur Sugar Mill	-	429,307
	Natore Sugar Mill	-	536,866
	Pubna Sugar Mill	-	438,157
	Sub-total (D)	**-**	**7,331,588**
	LESS: BANK CHARGES & OTHERS	-	-
	Grand Total (C-D)	**27,099,641**	**-**
26.00	**Basic Salaries**		
A	**Basic Salary - Officers**		
	Board of Directors	4,388,834	3,940,021
	Secretariat	27,099,540	28,680,126
	Finance	23,456,403	23,147,551
	Production & Engineering	16,284,860	17,726,133
	Cane Development & Research	15,449,938	15,484,902
	Marketing	7,639,170	8,769,440
	Planning & Development	4,887,240	5,713,400
	Chattagram Shipping Office	1,881,544	2,666,819
	Sub Total	**101,087,529**	**106,128,392**
B	**Basic Salary - Staff**		
	Secretariat	7,680,204	6,273,958
	Finance	2,051,680	1,787,835
	Production & Engineering	2,468,149	2,483,980
	Cane Development & Research	892,916	868,280
	Marketing	691,410	1,058,139
	Planning & Development	486,560	435,870
	Chattagram Shipping Office	722,009	518,880
	Sub Total	**14,992,928**	**13,426,942**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
C	**Salary Board Of Directors**		
	Sub Total	-	-
	Total A+B+C	**116,080,457**	**119,555,334**
27.00	**Provident Fund Contribution**		
A	**Officers**		
	Secretariat	2,108,574	2,081,622
	Finance	1,931,141	1,860,420
	Production & Engineering	1,185,070	1,287,661
	Cane Development & Research	1,285,102	1,162,318
	Marketing	636,261	592,252
	Planning & Development	429,010	390,777
	Chattagram Shipping Office	148,048	180,926
	Board Of Directors	28,459	76,457
	Sub Total	**7,751,665**	**7,632,432**
B	**Staff**		
	Secretariat	596,479	565,362
	Finance	170,871	148,031
	Production & Engineering	157,898	196,410
	Cane Development & Research	61,631	62,338
	Marketing	75,989	77,092
	Planning & Development	40,530	35,528
	Chattagram Shipping Office	60,143	7,204
	Sub Total	**1,163,541**	**1,091,964**
C	**Board Of Directors**		
	Sub Total	-	-
	Total A+B+C	**8,915,206**	**8,724,396**
28.00	**House Rent Allowance**		
A	**Officers**		
	Secretariat	13,341,282	14,294,495
	Finance	11,671,079	11,437,547
	Production & Engineering	7,949,165	8,721,866
	Cane Development & Research	7,574,638	7,594,192
	Marketing	3,764,607	4,201,341
	Planning & Development	2,461,758	2,840,222
	Chattagram Shipping Office	771,704	1,078,465
	Sub Total	**47,534,233**	**50,168,128**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
B	**Staff**		
	Secretariat	4,360,199	3,587,319
	Finance	1,166,087	1,026,450
	Production & Engineering	1,350,639	1,362,125
	Cane Development & Research	510,808	497,601
	Marketing	396,749	592,363
	Planning & Development	294,194	258,705
	Chattagram Shipping Office	319,424	233,496
	Sub Total	**8,398,099**	**7,558,059**
C	**Board Of Directors**	2,195,852	1,970,011
	Sub Total	**2,195,852**	**1,970,011**
	Total A+B+C	**58,128,184**	**59,696,197**
29.00	**Medical Allowance**		
A	**Officers**		
	Secretariat	790,275	856,277
	Finance	665,878	686,842
	Production & Engineering	415,307	463,458
	Cane Development & Research	396,268	404,980
	Marketing	198,000	237,950
	Planning & Development	130,500	145,700
	Chattagram Shipping Office	69,450	97,935
	Sub Total	**2,665,678**	**2,893,142**
B	**Staff**		
	Secretariat	634,959	541,046
	Finance	180,350	165,450
	Production & Engineering	180,919	177,100
	Cane Development & Research	76,839	74,300
	Marketing	64,500	87,267
	Planning & Development	55,500	46,600
	Chattagram Shipping Office	45,804	36,000
	Sub Total	**1,238,871**	**1,127,763**
C	**Board Of Directors**	90,000	77,951
	Sub Total	**90,000**	**77,951**
	Total A+B+C	**3,994,549**	**4,098,856**
30.00	**Lump Grant & Gratuity exp.**		
A	**Officers**		
	Secretariat	12,774,156	11,951,257
	Finance	11,040,534	9,641,895
	Production & Engineering	7,755,465	7,376,329
	Cane Development & Research	7,259,462	6,451,950
	Marketing	3,641,325	3,631,812

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Planning & Development	2,600,024	2,605,880
	Sub Total	**45,070,966**	**41,659,123**
B	**Staff**		
	Secretariat	3,618,176	2,764,668
	Finance	967,167	742,962
	Production & Engineering	1,164,573	1,032,257
	Cane Development & Research	420,923	360,827
	Marketing	430,082	452,255
	Planning & Development	229,366	181,133
	Sub Total	**6,830,287**	**5,534,101**
C	**Board Of Directors**	468,748	571,134
	Sub Total	**468,748**	**571,134**
	Total A+B+C	**52,370,001**	**47,764,358**
31.00	**Bonus**		
A	**Officers**		
	Secretariat	4,593,570	4,566,040
	Finance	3,826,590	3,683,290
	Production & Engineering	2,426,160	3,158,080
	Cane Development & Research	2,555,220	2,489,470
	Marketing	1,292,640	1,393,720
	Planning & Development	743,560	1,068,950
	Chattagram Shipping Office	243,760	488,980
	Sub Total	**15,681,500**	**16,848,530**
B	**Staff**		
	Secretariat	1,225,138	1,381,540
	Finance	346,270	314,120
	Production & Engineering	413,460	416,500
	Cane Development & Research	135,360	143,790
	Marketing	105,120	157,820
	Planning & Development	91,670	79,860
	Chattagram Shipping Office	125,566	-
	Sub Total	**2,442,584**	**2,493,630**
C	**Board Of Directors**	946,910	603,380
	Sub Total	**946,910**	**603,380**
	Total A+B+C	**19,070,994**	**19,945,540**
32.00	**Conveyance Allowance**		
A	**Officers**		
	Secretariat	21,300	20,845
	Finance	3,600	3,480
	Production & Engineering	3,900	3,600

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Cane Development & Research	3,600	3,900
	Marketing	3,600	3,000
	P&D	3,600	600
	Chattagram Shipping Office	3,900	3,600
	Sub Total	**43,500**	**39,025**
B	**Staff**		
	Secretariat	120,367	107,744
	Finance	36,000	33,090
	Production & Engineering	29,100	26,370
	Cane Development & Research	11,700	13,360
	Marketing	12,900	16,060
	Planning & Development	11,100	9,320
	Chattagram Shipping Office	7,800	7,200
	Sub Total	**228,967**	**213,144**
	Total A+B	**272,467**	**252,169**
33.00	**Education Allowance**		
A	**Officers**		
	Secretariat	254,500	300,893
	Finance	221,032	259,003
	Production & Engineering	139,274	123,726
	Cane Development & Research	191,749	141,407
	Marketing	78,000	95,988
	Planning & Development	45,500	57,067
	Chattagram Shipping Office	32,150	45,000
	Sub Total	**962,205**	**1,023,084**
B	**Staff**		
	Secretariat	294,949	150,958
	Finance	88,234	76,364
	Production & Engineering	64,500	72,667
	Cane Development & Research	13,613	17,000
	Marketing	12,000	25,000
	Planning & Development	6,500	6,000
	Chattagram Shipping Office	30,536	24,000
	Sub Total	**510,332**	**371,989**
C	**Board Of Directors**	23,000	31,967
	Sub Total	**23,000**	**31,967**
	Total (A+B+C)	**1,495,537**	**1,427,040**

Notes	Particulars	Amount in Taka June 30, 2025	Amount in Taka June 30, 2024
34.00	**Tiffin Allowance**		
A	**Officers**		
	Secretariat	14,200	14,400
	Finance	2,400	2,384
	Production & Engineering	2,600	2,400
	Marketing	2,400	2,600
	Planning & Development	2,400	400
	Chattagram Shipping Office	2,600	2,400
	Sub Total	**26,600**	**24,584**
B	**Staff**		
	Secretariat	80,902	71,290
	Finance	24,047	22,058
	Production & Engineering	19,400	17,580
	Cane Development & Research	10,278	11,306
	Marketing	8,600	10,306
	Planning & Development	7,400	6,212
	Chattagram Shipping Office	5,200	4,800
	Sub Total	**155,827**	**143,552**
	Total (A+B)	**182,427**	**168,136**
35.00	**Washing Allowance**		
	Secretariat	21,928	20,380
	Finance	6,024	6,000
	Production & Engineering	7,000	10,500
	Cane Development & Research	1,738	2,200
	Marketing	1,200	900
	Planning & Development	1,200	1,200
	Chattagram Shipping Office	3,007	-
	Total	**42,097**	**41,180**
36.00	**Recreation Allowance**		
A	**Officers**		
	Chairman	-	78,000
	Directors	-	150,890
	Secretariat	384,060	1,679,750
	Finance	203,670	1,791,190
	Production & Engineering	237,430	851,110
	Cane Development & Research	180,840	759,490
	Marketing	222,600	370,050
	Planning & Development	149,990	273,640
	Chattagram Shipping Office	-	-
	Sub Total	**1,378,590**	**5,954,120**

Notes	Particulars	Amount in Taka June 30, 2025	Amount in Taka June 30, 2024
B	**Staff**		
	Secretariat	94,160	405,640
	Finance	-	115,630
	Production & Engineering	23,500	158,620
	Cane Development & Research	-	22,380
	Marketing	20,390	22,380
	Chattagram Shipping Office	-	-
	Sub Total	**138,050**	**724,650**
	Total (A+B)	**1,516,640**	**6,678,770**
37.00	**Other Allowance**		
	Mobile Allowance(Board of Directors)	-	-
	Entertainment Allowance(Board of Directors)	-	-
	Car Allowance(Directors)	-	-
	Other Allowance(Board of Directors)	-	-
	Telephone Encashment Allowances	-	-
	Secretariat	-	-
	Production & Engineering	-	-
	Cane Development & Research	-	-
	Total	**-**	**-**
38.00	**Charge Allowance**		
	Charge allowance- Officers	-	2,250
	Charge allowance- Bord Of Director	-	-
	Total	**-**	**2,250**
39.00	**Salary-Daily Basis**		
	Salary Daily Basis (H/O)	1,842,417	2,326,710
	salary Daily Basis (CSO)	45,000	60,000
	Total	**1,887,417**	**2,386,710**
40.00	**Overtime**		
	Secretariat	1,512,988	1,680,934
	Finance	144,352	125,629
	Production & Engineering	309,159	259,562
	Cane Development & Research	-	1,614
	Marketing	-	-
	Planning & Development	123,152	160,324
	Chattagram Shipping Office	64,345	80,021
	Total	**2,153,996**	**2,308,084**
41.00	**Traveling & Convenance**		
	Travelling & Conveyance(SEC)	370,889	197,129
	Travelling & Conveyance(FIN)	291,816	114,733
	Travelling & Conveyance(P&E)	86,450	86,542
	Travelling & Conveyance(CDR)	115,559	70,355
	Travelling & Conveyance(MKT)	129,794	91,190
	Travelling & Conveyance(P&D)	-	12,714

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Travelling & Conveyance(CSO)	92,834	30,117
	Total	**1,087,342**	**602,780**
42.00	**Entertainment**		
	Entertainment (SEC)	870,696	621,888
	Entertainment (FIN)	61,345	59,572
	Entertainment (P&E)	26,105	23,793
	Entertainment (CDR)	1,480	4,367
	Entertainment (MKT)	-	-
	Entertainment (P&D)	23,500	3,045
	Entertainment (CSO)	4,800	9,968
	Total	**987,926**	**722,633**
43.00	**Repairing & Maintenance- Others**		
	Repairing & Maintenance-Others (SEC)	253,890	65,686
	Repairing & Maintenance-Others (FIN)	40,883	18,730
	Repairing & Maintenance-Others (P&E)	142,745	700
	Repairing & Maintenance-Others (CDR)	63,947	17,940
	Repairing & Maintenance-Others (MKT)	11,183	51,240
	Repairing & Maintenance-Others (P&D)	6,255	7,500
	Repairing & Maintenance-Others (CSO)	15,559	19,275
	Repairing & Maint. Computer/Equip. (H/O)	312,991	171,025
	Repairing & Maint. Computer/Equip. (CSO)	1,447	1,622
	Total	**848,900**	**353,718**
44.00	**Training Expenses**		
	Training Expenses (SEC)	96,117	73,900
	Training Expenses (FIN)	134,167	72,635
	Training Expenses (P&E)	36,332	-
	Training Expenses (CDR)	36,332	-
	Training Expenses (MKT)	36,332	-
	Training Expenses (P&D)	36,349	-
	Total	**375,629**	**146,535**
45.00	**Postal, Telephone & Internet Expenses**		
	Postal Expenses	7,869	115,282
	Telephone Expenses	132,720	208,399
	Internet Expense	1,160,351	547,130
	Total	**1,300,940**	**870,811**

Notes	Particulars	Amount in Taka June 30, 2025	Amount in Taka June 30, 2024
46.00	**Newspaper & Periodicals**		
	Newspaper & Periodicals (HO)	148,844	154,096
	Newspaper & Periodicals (CSO)	5,692	3,190
	Total	**154,536**	**157,286**
47.00	**Printing & Stationery**		
	Photocopy Exp.	297,520	245,248
	Printing & Stationery Exp.	1,424,086	989,320
	Total	**1,721,606**	**1,234,568**
48.00	**Rent, Rates & Taxes**		
	Rent, Rates & Taxes (HO)	1,741,420	3,494,598
	Rent, Rates & Taxes (CSO)	4,345	92,057
	Tax, Fitness & Insurance of Vehicle(HO)	1,040,958	603,880
	Tax, Fitness & Insurance of Vehicle(CSO)	56,377	5,802
	Total	**2,843,100**	**4,196,337**
49.00	**Group Insurance Premium**		
	Group Insurance Premium-HO	2,091,289	2,167,986
	Group Insurance Premium-CSO	48,174	-
	Total	**2,139,463**	**2,167,986**
50.00	**Electricity & Wasa Bill**		
	Electricity & WASA - HO	8,652,842	6,905,572
	Electricity & WASA(CSO)	36,301	37,158
	WASA Bill	-	-
	Total	**8,689,143**	**6,942,730**
51.00	**Office Rent Expenses**		
	Office Rent Expenses- (HO)	-	-
	Office Rent Expenses- (CSO)	-	599,688
	Total	**-**	**599,688**
52.00	**Uniform & Liveries**		
	Uniform & Liveries(HO)	694,515	-
	Total	**694,515**	**-**
53.00	**Bank Charges & Others**		
	Bank Charges & Others	54,047	-
	Excise Duty	909,000	-
	Total	**963,047**	**-**

KAZI ZAHIR KHAN & CO. Chartered Accountants

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
54.00	**Legal Charges**		
	Legal Charges(HO)	721,600	162,000
	Legal Charges(CSO)	-	-
	Total	**721,600**	**162,000**
55.00	**Insurance Premium**		
	Insurance Premium-HO	1,571,837	1,129,360
	Insurance Premium-CSO	-	-
	Total	**1,571,837**	**1,129,360**

KAZI ZAHIR KHAN & CO. Chartered Accountants

BANGLADESH SUGAR & FOOD INDUSTRIES CORPORATION

Schedule Of Property, Plant and Equipment

As at June 30, 2025

Annexure-A

A. Non Current Tangible Assets:

SL. No.	PARTICULARS OF ASSETS	Written down value as on 01.07.2024	COST			RATE OF DEP %	DEPRECIATION					Written down value as on 30.06.2025
			Balance as on 01.07.2024	Addition during the year	Balance as on" 30.06.2025		Balance as on 01.07.2024	Charged during the year (On written down value)	Charged during the year (On addition during the year)	Charged during the year	Balance as on 30.06.2025	
1	100.001 LAND & LAND DEVELOPMENT	15,360,883	15,360,883	-	15,360,883	0.00	-	-	-	-	-	15,360,883
2	100.002.00 Chinishilpa Bhaban(Office Building)	103,315,886	155,895,196	198,808	156,094,004	2.50%	52,579,310	2,582,897	14	2,582,911	55,162,221	100,931,783
2.01	100.002.01 Office Building- 76, Motijheel	131,879,731	137,992,764	-	137,992,764	2.50%	6,113,032	3,296,993	-	3,296,993	9,410,025	128,582,738
3	100.003 Furniture & Fixture(Office)	3,529,696	10,406,394	240,675	10,647,069	6.25%	6,876,698	220,606	6,661	227,267	7,103,965	3,543,104
4	100.004 Furniture & Fixture(Quarter)	32,970	231,353	-	231,353	25%	198,383	8,242	-	8,242	206,625	24,727
5	100.005 Central Air Condition	2,611,763	26,240,347	-	26,240,347	25%	23,628,583	652,941	-	652,941	24,281,524	1,958,823
6	100.006 Office Equipments	5,189,961	20,785,186	1,290,222	22,075,408	15%	15,595,225	778,494	63,829	842,323	16,437,548	5,637,860
7	100.007 Cutlaries & Crokeries	8,606	275,732	15,120	290,852	25%	267,127	2,151	870	3,021	270,148	20,704
8	100.008 RESIDENTIAL BUILDING(Bonani)	4,570,189	11,066,298	-	11,066,298	2.50%	6,496,109	114,255		114,255	6,610,363	4,455,935
9	100.009 2500 KBA sub station	149,903	19,765,161	-	19,765,161	25%	19,615,258	37,476		37,476	19,652,734	112,427
10	100.010 Vehicles / Staff Bus & Cars	1,467,074	29,635,504	9,465,900	39,101,404	20%	28,168,430	293,415	415,290	708,705	28,877,135	10,224,269
11	100.011 1600KGS Passengers Lift	63,503	8,448,000	-	8,448,000	25%	8,384,497	15,876		15,876	8,400,373	47,627
12	100.012 Library Books	2,861	726,226	-	726,226	20%	723,366	572	-	572	723,938	2,289
13	100.013 Medical Instruments	1,089	128,070		128,070	25%	126,981	272		272	127,253	817
14	100.014 Fire detn. & Alarm and F. Hyd.sys.	49,318	6,560,874	-	6,560,874	25%	6,511,556	12,329		12,329	6,523,886	36,988
15	100.015 Telephone Installation	40,423	1,614,787	-	1,614,787	25%	1,574,364	10,106	-	10,106	1,584,470	30,317
16	100.016 Sundry Assets	32,638	429,203	-	429,203	10%	396,565	3,264		3,264	399,828	29,374
17	100.017 Office Renovation	51,946	3,301,839	-	3,301,839	15%	3,249,893	7,792		7,792	3,257,685	44,154
18	100.018 Telex Installation	2,258	118,643	-	118,643	15%	116,385	339		339	116,724	1,919
19	100.019 Club Equipments	36,601	229,012	-	229,012	25%	192,411	9,150	-	9,150	201,561	27,451
20	100.021 Vault for Sonali Bank	77,225	1,028,505	-	1,028,505	25%	951,280	19,306		19,306	970,586	57,919
21	100.026 1000 KGS 2 Passengers Lift- 76, Motijheel	4,851,563	11,500,000		11,500,000	25%	6,648,438	1,212,891		1,212,891	7,861,328	3,638,672
22	100.027 800KBA Sub Station & Generator- 76, motijheel	29,769,226	51,710,405	-	51,710,405	25%	21,941,179	7,442,307		7,442,307	29,383,485	22,326,920
23	100.028 Fire Detection&Hydrant System- 76, Motijheel	8,196,796	17,710,917	-	17,710,917	25%	9,514,121	2,049,199	-	2,049,199	11,563,320	6,147,597
24	100.029 3500KGS Car Lift- 76, Motijheel	4,134,375	9,800,000		9,800,000	25%	5,665,625	1,033,594		1,033,594	6,699,219	3,100,781
	Total :	**315,426,484**	**540,961,298**	**11,210,725**	**552,172,023**		**225,534,814**	**19,804,467**	**486,664**	**20,291,131**	**245,825,945**	**306,346,078**

B. Non Current Intengible Assets:

SL. No.	PARTICULARS OF ASSETS	W.D.VALUE AS ON 01-07-24	COST			RATE OF DEP %	DEPRECIATION					W.D.VALUE AS ON 30-06-25
			Balance as on 01.07.2024	Addition during the year	Balance as on 30.06.2025		Balance as on 01.07.2024	CHARGED FOR THE YEAR (on written down value)	CHARGED FOR THE YEAR (on addition during the year value)	Charged during the year	Balance as on 30.06.2025	
1	100.025 Accounting Software -Tally ERP 9	26,712	159,624	-	159,624	15%	132,912	4,007	-	4,007	136,919	22,705
	Total :	**26,712**	**159,624**	**-**	**159,624**		**132,912**	**4,007**	**-**	**4,007**	**136,919**	**22,705**
	Grand Total:	**315,453,196**	**541,120,922**	**11,210,725**	**552,331,647**		**225,667,726**	**19,808,474**	**486,664**	**20,295,137**	**245,962,864**	**306,368,783**

KAZI ZAHIR KHAN & CO. Chartered Accountants

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Statement of Investment in Completed Project
For the year ended June 30, 2025

Annexure-B

SL. NO.	Particulars	BIDC		Corporation		Foreign Credit	Private Credit (Local Currency)	Govt. Quasi (Equity Loan)	Option Fund	Total
		Local Currency	Foreign Currency	Local Currency	Foreign Currency					
1	Rangpur Sugar Mills Ltd.	-	-	26,546,415	72,181,809	-	-	-	3,641,090	102,369,314
2	Zeal Bangla Sugar Mills Ltd.	-	-	3,342,753	-	-	-	-	15,314,097	18,656,850
3	Joypurhat Sugar Mills Ltd.	-	777,788	883,732	3,871,000	2,295,783	-	-	71,461,052	79,289,355
4	Kushtia Sugar Mills Ltd.	924,002	28,407,183	3,315,006	2,024,884	-	-	-	52,021,431	86,692,505
5	Rajshahi Sugar Mills Ltd.	3,525,589	27,959,250	72,119,397	67,838,455	-	-	-	80,798,654	252,241,345
6	Mobarakgonj Sugar Mills Ltd.	269,007	(28,325)	40,831,919	23,597,000	340,759	-	-	67,484,205	132,494,565
7	Shyampur Sugar Mills Ltd.	3,392,570	78,950,000	3,631,961	1,690,000	-	-	-	38,225,678	125,890,209
8	Panchagar Sugar Mills Ltd.	591,527	(863,390)	1,701,348	(288,000)	294,437	-	-	61,838,314	63,274,234
9	Kaliachapra Sugar Mills Ltd.	11,000,867	11,101,048	5,659,912	-	-	-	-	-	27,761,827
10	North Bengal Sugar Mills Ltd	-	-	29,781,962	-	-	-	-	7,286,698	37,068,660
11	Setabgonj Sugar Mills Ltd.	-	-	4,147,540	5,663,618	-	-	-	11,733,524	21,544,682
12	Nilphamari Sugar Mills Ltd.	8,791,782	-	-	-	-	-	-	-	8,791,782
13	Thakurgaon Sugar Mills Ltd.	127,600	5,706,388	29,002,353	62,951,933	-	-	-	48,429,069	146,217,343
14	Carew & Co. Ltd.	-	-	20,996,736	39,177,499	-	-	-	26,302,496	86,476,731
15	Amin Agency	-	-	-	-	-	1,977,313	-	-	1,977,313
16	Nator Sugar Mills Ltd.	-	-	5,783,032	-	-	-	-	18,531,318	24,314,350
17	Can Making Tin Printing Plan	-	-	4,100,760	-	-	-	-	-	4,100,760
18	Sk. Mujtaba & Co.	-	-	-	-	-	114,487	-	-	114,487
19	Arag Chamber Ltd.	-	-	-	-	-	1,360,169	-	-	1,360,169
20	Faridpur Sugar Mills Ltd.	7,114,570	41,576,731	7,149,069	21,491,164	3,837,440	-	-	63,313,681	144,482,655
21	Renwick Jogeswar & Co.	-	-	11,591,000	15,023,620	-	-	-	3,353,053	29,967,673
22	Pabna Sugar Mills Ltd.	-	-	178,015,000	153,674,042	-	-	-	4,146,122	335,835,164
23	Option Fund (BSFIC. H/O)	-	-	-	-	-	-	-	47,760,511	47,760,511
	Total	**35,737,514**	**193,586,672**	**448,599,895**	**468,897,024**	**6,768,419**	**3,451,969**	-	**621,640,992**	**1,778,682,483**

KAZI ZAHIR KHAN & CO. Chartered Accountants

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Investment On FDR (Gratuity Fund)
For the year ended June 30, 2025

Annexure-C

Particulars	Amount in Taka	
	June 30, 2025	June 30, 2024
Janata Bank, Dilkusha Br.- FDR-100244079312-G	46,400,290	42,835,000
Janata Bank, Dilkusha Br.- FDR-100244079550-G	115,987,178	107,075,000
Sonali Bank, Shilpa Bhaban Br. - FDR- 1617005000720-G	58,929,903	55,432,240
Janata Bank, Dilkusha Br.- FDR-100246667190-G	107,360,000	100000000
Sonali Bank, Shilpa Bhaban Br. - FDR- 1617005000738-G	81,458,052	74,950,000
Janata Bank, Dilkusha Br.- FDR-100252756757-G	86,070,000	80,000,000
Janata Bank, Dilkusha Br.- FDR-100253132935-G	75,305,000	70,000,000
Sonali Bank, Shilpa Bhaban Br. - FDR- 1617005000768-G	106,150,000	100,000,000
Janata Bank, Dilkusha Br.- FDR-0100258685967-G	125,000,000	-
	802,660,422	**630,292,240**

KAZI ZAHIR KHAN & CO. Dhaka Chartered Accountants

BANGLADESH SUGAR AND FOOD INDUSTRIES CORPORATION
Investment on FDR (Dealer Deposit)
For the year ended June 30, 2025

Annexure-D

Particulars	Amount in Taka	
	June 30, 2025	June 30, 2024
Sonali Bank, Dilkusha Br. - FDR- '0268	26,645,876	25,203,220
	26,645,876	**25,203,220**

KAZI ZAHIR KHAN & CO. Chartered Accountants