

**DAP Fertilizer Company Limited**  
Rangadia, Chattogram-4000

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**Financial Statements & Auditor's Report**  
**For the period ended June 30, 2024**

## Independent Auditor's Report To the Board of Director of DAP Fertilizer Company Limited

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of DAP Fertilizer Company Limited ("the Company"), which comprise the Statement of Financial Position as at 30th June, 2024 and the related Statement of Comprehensive Income, the Statement of Fund Flow, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 30th June, 2024 and notes to the Financial Statements including a material accounting Policy Information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30th June, 2024 and of its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB).

#### Basis for Opinion

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' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code), together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter

We would like to draw attention to note 3.01 regarding Position of shareholding, Shareholder's changed should be confirmed through RJSC. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, 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's 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- ▶ 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.

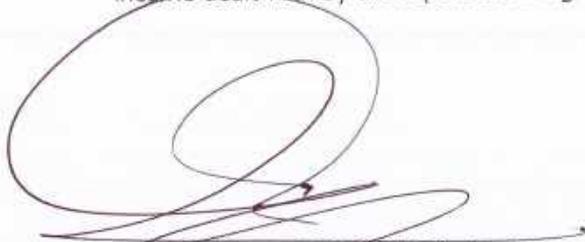
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



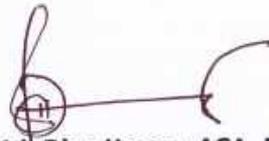
### Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

- ▶ 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;
- ▶ 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; and
- ▶ the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.



**A.K.M Aminul Hoque, FCA (#407), Partner**  
A Hoque & Co.  
Chartered Accountants



**Md. Riaz Hosen, ACA, Partner (#2156)**  
G. Kibria & CO.  
Chartered Accountants  
DVC: 2501022156AS352593

Date: 02.01.2025  
Place: Dhaka, Bangladesh

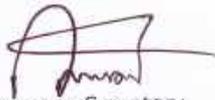


**DAP FERTILIZER COMPANY LIMITED**  
Rangadia, Chattogram-4000  
Statement of Financial Position  
As At 30th June, 2024

| Particulars                                  | Notes       | Balance as at<br>30.06.2024 | Balance as at<br>30.06.2023 |
|--|-------------|-----------------------------|-----------------------------|
| <b>Authorized Capital :</b>                  | 3.00        | <b>5,000,000,000.00</b>     | <b>5,000,000,000.00</b>     |
| <b>Capital :</b>                             |             |                             |                             |
| Issued Subscribed and Paid up Capital        | 3.00        | 1,000.00                    | 1,000.00                    |
| Government Equity                            | 4.00        | 7,580,602,692.93            | 7,580,602,692.93            |
| <b>A. Total Capital &amp; Equity</b>         |             | <b>7,580,603,692.93</b>     | <b>7,580,603,692.93</b>     |
| <b>Reserve &amp; Surplus :</b>               |             |                             |                             |
| Accumulated Profit /(Loss)/Retained Earnings |             | -                           | -                           |
| General Reserve                              | 5.00        | 1,360,551,812.00            | 1,360,551,812.00            |
| <b>B. Total Reserve and Surplus</b>          |             | <b>1,360,551,812.00</b>     | <b>1,360,551,812.00</b>     |
| <b>C. Total Shareholder`s Equity (A+B)</b>   |             | <b>8,941,155,504.93</b>     | <b>8,941,155,504.93</b>     |
| <b>Long Term Liabilities :</b>               |             |                             |                             |
| Foreign Loan (ISP, CGCL, China)              | 6.10        | 2,868,588,340.20            | 2,918,588,340.20            |
| Foreign Loan (JBIC, Japan)                   | 6.20        | 1,460,091,448.00            | 1,460,091,448.00            |
| Govt. Loan (ADP)                             | 6.30        | 330,630,000.00              | 321,360,000.00              |
| <b>D. Total Long Term Liabilities</b>        |             | <b>4,659,309,788.20</b>     | <b>4,700,039,788.20</b>     |
| <b>Capital Employed (C+D)</b>                |             | <b>13,600,465,293.13</b>    | <b>13,641,195,293.13</b>    |
| <b>Fixed Assets</b>                          |             |                             |                             |
| Fixed Assets - At Cost                       | 7.10 & 7.20 | 13,120,666,226.28           | 13,083,631,075.55           |
| Less. Accumulated Depreciation               | 7.30 & 7.40 | (10,354,193,794.21)         | (9,760,121,312.66)          |
| Fixed Assets At Written Down Value           |             | 2,766,472,432.07            | 3,323,509,762.89            |
| Capital Work In Progress                     | 8.10        | 38,402,436.00               | 18,779,667.00               |
| <b>A. Total Fixed Assets</b>                 |             | <b>2,804,874,868.07</b>     | <b>3,342,289,429.89</b>     |
| <b>Inventories</b>                           |             |                             |                             |
| Raw and Packing Materials                    | 9.01        | 1,086,330,601.20            | 191,686,131.12              |
| Spares, Accessories and Stores               | 9.02        | 181,769,776.86              | 183,286,224.71              |
| Store-in-Transit                             | 9.03        | 8,124,285.95                | 6,168,162.17                |
| Work-in-process                              | 9.04        | 475,000.00                  | 475,000.00                  |
| Finished Goods                               | 9.05        | 199,546,550.00              | 635,170,950.00              |
| <b>B. Total Inventories</b>                  |             | <b>1,476,246,214.01</b>     | <b>1,016,786,467.99</b>     |
| <b>Other Current Assets</b>                  |             |                             |                             |
| Current Account with BCIC                    | 10.00       | 1,373,621,893.07            | 614,191,482.37              |
| Current Account with Enterprises             | 11.00       | 30,520,909.72               | -                           |
| Advances, Deposits, Pre-payments & Loan      | 12.00       | 71,612,600.60               | 102,068,222.60              |
| Advance Against Income Tax                   | 13.00       | 1,588,067,488.95            | 1,279,813,733.90            |
| Subsidy Receivable From Govt.                | 14.00       | 4,212,577,552.00            | 6,127,022,708.00            |
| Other Receivable                             | 15.00       | 10,078,037.00               | 28,093,228.00               |
| Investment in FDR                            | 16.00       | 3,430,000,000.00            | 1,950,000,000.00            |
| Cash and Bank balance                        | 17.00       | 346,520,147.41              | 490,261,345.28              |
| <b>C. Total Other Current Assets</b>         |             | <b>11,062,998,628.75</b>    | <b>10,591,450,720.15</b>    |
| <b>D. Total Current Assets (B+C)</b>         |             | <b>12,539,244,842.76</b>    | <b>11,608,237,188.14</b>    |

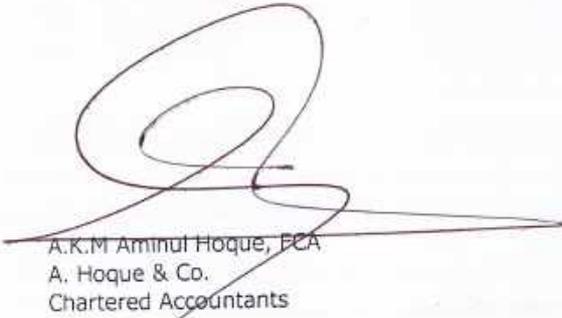


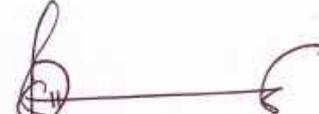
| Particulars  | Notes | Balance as at<br>30.06.2024 | Balance as at<br>30.06.2023 |
|--|-------|-----------------------------|-----------------------------|
| <b>Current Liabilities :</b>                       |       |                             |                             |
| Creditors for Expenses                             | 18.01 | 505,752,372.74              | 525,253,555.84              |
| Creditors for Goods Supply                         | 18.02 | 1,082,363,127.70            | 461,879,085.51              |
| Creditors for Other Finance                        | 18.03 | 67,487,111.89               | 78,484,247.17               |
| Current Account with Enterprises                   | 18.04 | 669,485.00                  | 124,494,497.23              |
| Provision for Taxation                             | 19.00 | 87,382,320.37               | 119,219,939.15              |
| Provision for CPPF                                 |       | -                           | -                           |
| E. Total Current Liabilities                       |       | 1,743,654,417.70            | 1,309,331,324.90            |
| F. Net Current Assets / (Liabilities) (D-E)        |       | <b>10,795,590,425.06</b>    | <b>10,298,905,863.24</b>    |
| <b>Total Assets Less current liabilities (A+F)</b> |       | <b>13,600,465,293.13</b>    | <b>13,641,195,293.13</b>    |
| <b>Contingent Liabilities</b>                      | 30.00 | <b>486,102,841.00</b>       | <b>410,312,764.00</b>       |

  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director  
**Md. Mostafizur Rahman Patwary**  
Managing Director  
DAP FERTILIZER COMPANY LTD.  
Rangula, Anowara, Chittagong

  
Director  
মোঃ মনিরুজ্জামান  
পরিচালক (বাণিজ্যিক), বিসিআইসি

  
A.K.M Aminul Hoque, FCA  
A. Hoque & Co.  
Chartered Accountants

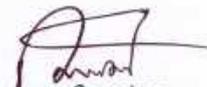
  
Md. Riaz Hosen, ACA, Partner (#2156)  
G. Kibria & Co.  
Chartered Accountants  
DVC: 2501022156AS352593

Dated: 29.12.2024  
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000  
Statement of Comprehensive Income  
For the year end 30th June, 2024

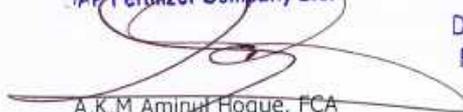
|   |       | Balance as at<br>30.06.2024 | Balance as at<br>30.06.2023 |
|---|-------|-----------------------------|-----------------------------|
| Net Turnover  | 20.00 | 9,254,686,952.00            | 14,568,932,458.00           |
|   |       | <u>9,254,686,952.00</u>     | <u>14,568,932,458.00</u>    |
| Less : Cost of Goods Sold   | COGS  | 8,644,868,315.25            | 13,883,973,643.46           |
| <b>Gross Profit/(Loss)</b>  |       | <u>609,818,636.75</u>       | <u>684,958,814.54</u>       |
| <b>Less : Other Operating Expenses</b>  |       | -                           | -                           |
| General & Admin Overheads   | 22.00 | 103,329,228.26              | 114,950,949.24              |
| Selling & Distribution Overheads  | 23.00 | 360,115,823.50              | 335,410,008.71              |
| Salary & Allowance (Admin)  | 26.01 | 52,336,806.50               | 60,466,024.96               |
| Salary & Allowance (Sales)  | 26.01 | 4,757,891.50                | 5,496,911.36                |
| Audit Fees  | 27.00 | 101,200.00                  | 141,200.00                  |
| Head Office Management Expenses   | 28.00 | 140,000,000.00              | 180,000,000.00              |
| <b>Total Other Operating Expenses</b>   |       | <u>660,640,949.76</u>       | <u>696,465,094.27</u>       |
| <b>Operating Profit/(Loss)</b>  |       | <u>(50,822,313.01)</u>      | <u>(11,506,279.73)</u>      |
| Less : Financial Expenses   | 24.00 | 10,439,606.50               | 9,942,109.41                |
| Add : Other Income  | 25.00 | 117,495,010.88              | 109,519,099.29              |
| Less: Turnover Tax  | 19.10 | 56,233,091.37               | 88,070,710.15               |
| <b>Net Profit / (Loss)</b>  |       | <u>0.00</u>                 | <u>0.00</u>                 |
| Less : Contribution to Companies  |       | -                           | -                           |
| <b>Net Profit / (Loss) after CPPF</b>   |       | -                           | -                           |
| Less : Provision for Taxation   |       | -                           | -                           |
| <b>Net Profit / (Loss) after Income Tax</b>   |       | -                           | -                           |
| Accumulated profit/(loss) brought forward   |       | -                           | -                           |
| Prior year Adjustment   | --    | -                           | -                           |
| <b>Accumulated Profit/(Loss) transferred to the Statement of Financial Position</b> |       | -                           | -                           |

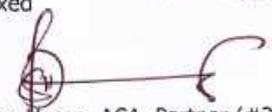
  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director

**Md. Mostafizur Rahman Patwary**  
As per our report of even date annexed  
Managing Director  
DAP FERTILIZER COMPANY LTD.  
Rangadia, Anowara, Chattogram.

  
Director  
মোঃ মনিরুজ্জামান  
পরিচালক (বাণিজ্যিক), বিসিআইসি

  
A.K.M Aminul Hoque, FCA  
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Chartered Accountants

  
Md. Riaz Hosen, ACA, Partner (#2156)  
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DVC: 2501022156AS352593

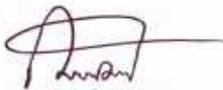
Dated: 29.12.2024  
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000

COST OF GOODS SOLD FOR THE YEAR ENDED 30TH JUNE, 2024.

| Particulars                                    | Notes  | Balance as at<br>30.06.2024 | Balance as at<br>30.06.2023 |
|--|--------|-----------------------------|-----------------------------|
| <b>I. Variable Cost</b>                        |        |                             |                             |
| Raw Materials Consumption                      | 21.10  | 6,953,119,075.49            | 12,681,144,222.33           |
| Chemical Consumption                           |        |                             |                             |
| Packing Material Consumption                   | 21.20  | 93,212,217.15               | 101,316,143.00              |
| <b>A. Total Material Cost</b>                  |        | <b>7,046,331,292.64</b>     | <b>12,782,460,365.33</b>    |
| <b>Factory Overhead (Variable)</b>             |        |                             |                             |
| Natural Gas                                    | 21.30  | 36,857,839.00               | 38,235,023.00               |
| Electricity Expenses                           | 21.30  | 173,468,704.40              | 149,896,106.00              |
| Steam  | 21.30  | 14,934,014.50               | 8,825,313.00                |
| Process Water                                  | 21.30  | 2,071,765.00                | 2,594,675.00                |
| Cooling Water                                  | 21.30  | 1,462,222.00                | 1,851,095.00                |
| Demin Water                                    | 21.30  | 1,682,405.00                | 2,181,997.00                |
| Oil & Lubricant (70%)                          | 21.30  | 6,781,277.28                | 6,629,404.28                |
| Spares & Accessories & Store Consumption (60%) | 21.40  | 28,689,865.36               | 21,429,019.90               |
| Repair & Maintenance (30%)                     | 21.30  | 9,059,196.60                | 5,556,781.80                |
| <b>B. Total Factory Overhead (Variable)</b>    |        | <b>275,007,289.14</b>       | <b>237,199,414.99</b>       |
| <b>Total Variable Cost ( A + B )</b>           |        | <b>7,321,338,581.78</b>     | <b>13,019,659,780.31</b>    |
| <b>II. Fixed Cost</b>                          |        |                             |                             |
| <b>A. Direct Factory Salary &amp; Wages</b>    | 26.01  | <b>104,673,613.00</b>       | <b>120,932,049.92</b>       |
| <b>Factory Overhead ( Fixed )</b>              |        |                             |                             |
| Indirect Salary & Wages                        | 26.01  | 76,126,264.00               | 87,950,581.76               |
| Oil & Lubricant (30%)                          | 21.30  | 2,906,261.69                | 2,841,173.26                |
| Spares & Accessories & Store Consumption (40%) | 21.40  | 19,126,576.91               | 14,286,013.27               |
| Repair & Maintenance (70%)                     | 21.30  | 21,138,125.40               | 12,965,824.20               |
| Depreciation (95%)                             | 8.10 & | 564,368,857.47              | 562,975,199.47              |
| Other Factory Overhead                         | 21.50  | 79,999,341.00               | 85,226,646.26               |
| Factory Insurance                              | 29.00  | 19,566,294.00               | 22,321,125.00               |
| <b>B. Total Factory Overhead (Fixed)</b>       |        | <b>783,231,720.47</b>       | <b>788,566,563.23</b>       |
| <b>Total Fixed Cost ( A + B )</b>              |        | <b>887,905,333.47</b>       | <b>909,498,613.15</b>       |
| <b>Total Manufacturing Cost ( I + II )</b>     |        | <b>8,209,243,915.25</b>     | <b>13,929,158,393.46</b>    |
| Opening Work-in-Process                        | 9.04   | 475,000.00                  | 350,000.00                  |
| [-] Closing Work-in-Process                    | 9.04   | (475,000.00)                | (475,000.00)                |
| <b>Cost Of Goods Manufactured</b>              |        | <b>8,209,243,915.25</b>     | <b>13,929,033,393.46</b>    |
| Opening Finished Goods                         | 9.05   | 635,170,950.00              | 590,111,200.00              |
| <b>Cost of Goods Available for Sale</b>        |        | <b>8,844,414,865.25</b>     | <b>14,519,144,593.46</b>    |
| [-] Closing Finished Goods                     | 9.05   | (199,546,550.00)            | (635,170,950.00)            |
| <b>Cost of Goods Sold</b>                      |        | <b>8,644,868,315.25</b>     | <b>13,883,973,643.46</b>    |

  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director  
**Md. Mostafizur Rahman Patwary**  
Managing Director  
DAP FERTILIZER COMPANY LTD.  
Rangadia, Anewara, Chattogram.

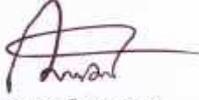
  
Director  
**মোঃ মনিরুজ্জামান**  
পরিচালক (বাণিজ্যিক), বিসিআইসি



DAP FERTILIZER COMPANY LTD.  
Rangadia, Chattogram-4000

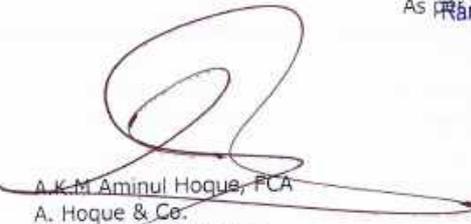
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE, 2024

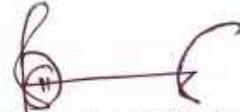
| Particulars                           | Paid up Share Capital | Govt. Equity     | General Reserve  | Retained Earnings | Amount (Tk.)     |
|---------------------------------------|-----------------------|------------------|------------------|-------------------|------------------|
|                                       | Plant 1 & 2           | Plant 1 & 2      | Plant 1 & 2      | Plant 1 & 2       | Plant 1 & 2      |
| Balance as at 1st July, 2023          | 1,000.00              | 7,580,602,692.93 | 1,360,551,812.00 | -                 | 8,941,155,504.93 |
| Foreign Loan Transfer to Govt. Equity | -                     | -                | -                | -                 | -                |
| Net Profit/(Loss) During the Year     | -                     | -                | -                | -                 | -                |
| Balance as at 30th June, 2024         | 1,000.00              | 7,580,602,692.93 | 1,360,551,812.00 | -                 | 8,941,155,504.93 |
| Balance as at 1st July, 2022          | 1,000.00              | 5,300,697,326.93 | 1,360,551,812.00 | -                 | 6,661,250,138.93 |
| Foreign Loan Transfer to Govt. Equity | -                     | 2,279,905,366    | -                | -                 | 2,279,905,366.00 |
| Net Profit/(Loss) During the Year     | -                     | -                | -                | -                 | -                |
| Balance as at 30th June, 2023         | 1,000.00              | 7,580,602,692.93 | 1,360,551,812.00 | -                 | 8,941,155,504.93 |

  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director  
**Md. Mostafizur Rahman Patwary**  
Managing Director  
DAP FERTILIZER COMPANY LTD.  
Rangadia, Anowara, Chattogram.

  
Director  
মোঃ মনিরুজ্জামান  
পরিচালক (বাণিজ্যিক), বিসিআইসি

  
A.K.M. Aminul Hoque, FCA  
A. Hoque & Co.  
Chartered Accountants

  
Md. Riaz Hosen, ACA, Partner (#2156)  
G. Kibria & Co.  
Chartered Accountants  
DVC: 2501022156AS352593

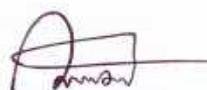
Dated: 29.12.2024  
Place: Dhaka, Bangladesh



DAP FERTILIZER COMPANY LTD.  
Rangadia, Chattogram-4000

**STATEMENT OF FUND FLOW FOR THE YEAR ENDED 30TH JUNE, 2024**

| Particulars                                 | Balance as at<br>30.06.2024 | Balance as at<br>30.06.2023 |
|---|-----------------------------|-----------------------------|
| <b>SOURCE OF FUND :</b>                     |                             |                             |
| <b>Net Profit/ (Loss) after Taxation</b>    | -                           | -                           |
| Depreciation for the Current Year           | 594,072,482                 | 592,605,473                 |
| Prior Year Adjustment                       | -                           | -                           |
| <b>Fund from Operation :</b>                |                             |                             |
| Decrease in Capital                         | -                           | -                           |
| Decrease Inventories                        | -                           | 1,465,137,558               |
| Increase in Total Current Liabilities       | 434,323,093                 | -                           |
| Decrease in Work-in-Progress                | -                           | -                           |
| <b>Increase in Long Term Loan :</b>         |                             |                             |
| Increase in Foreign Loan (ISP, CCCL, China) | -                           | -                           |
| Increase in Foreign Loan (JBIC, Japan)      | -                           | -                           |
| Increase in Govt. Loan (ADP)                | 9,270,000                   | 9,270,000                   |
| <b>A. Total Sources of Fund</b>             | <b>1,037,665,575</b>        | <b>2,067,013,031</b>        |
| <b>APPLICATION OF FUND :</b>                |                             |                             |
| Decrease in Foreign Loan (JBIC, Japan)      | -                           | 2,279,905,366               |
| Decrease in Foreign Loan (ISP, CCCL, China) | 50,000,000                  | 50,000,000                  |
| Increase in Fixed Assets                    | 37,035,151                  | 25,287,205                  |
| Increase in Inventories                     | 459,459,746                 | -                           |
| Increase in Total Other Current Assets      | 471,547,909                 | 2,104,313,481               |
| Decrease in Total Current Liabilities       | -                           | 940,871,326                 |
| Increase in Work-in-Progress                | 19,622,769                  | 17,329,667                  |
| Provision for Income Tax                    | 56,233,091                  | -                           |
| <b>B. Total Application of Fund</b>         | <b>1,093,898,666</b>        | <b>5,417,707,045</b>        |
| <b>C. Decrease in Working Capital (A-B)</b> | <b>(56,233,091)</b>         | <b>(3,350,694,013)</b>      |
| i) Change in Cash                           | (143,741,198)               | (1,061,305,847)             |
| ii) Change in Non Cash                      | 87,508,107                  | (2,289,388,166)             |
| <b>Net change in working capital (i+ii)</b> | <b>(56,233,091)</b>         | <b>(3,350,694,013)</b>      |

  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director  
**Md. Mostafizur Rahman Patwary**  
Managing Director  
As per our report of even date annexed  
DAP FERTILIZER COMPANY LTD.  
Rangadia, Anowara, Chattogram.

  
Director  
**মোঃ মনিরুজ্জামান**  
পরিচালক (বাণিজ্যিক), বিনির্দাহি

  
A.K.M Aminul Hoque, FCA  
A. Hoque & Co.  
Chartered Accountants

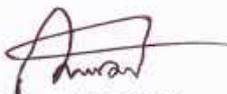
  
Md. Riaz Hosen, ACA, Partner (#2156)  
G. Kibria & Co.  
Chartered Accountants  
DVC: 2501022156A5352593

Dated: 29.12.2024  
Place: Dhaka, Bangladesh



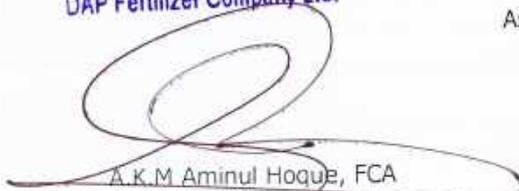
**DAP FERTILIZER COMPANY LTD.**  
Rangadia, Chattogram-4000  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2024**

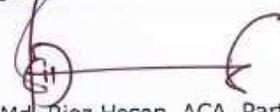
| Particulars   | Balance as at<br>30.06.2024 | Balance as at<br>30.06.2023 |
|---|-----------------------------|-----------------------------|
| <b>Cash Flow from Operating Activities:</b>                           |                             |                             |
| Cash received from Revenues, Interest and Others                      | 2,312,405,410.88            | 14,701,749,059.29           |
| Cash received from Government Subsidy                                 | 8,974,221,708.00            | (2,821,193,593.00)          |
| Cash paid for Purchases, Salaries, Tax, Liabilities, Expenses etc.    | (9,052,589,470.10)          | (11,476,285,476.69)         |
| <b>A. Net Cash Provided/(Used) from Operating Activities</b>          | <b>2,234,037,648.78</b>     | <b>404,269,989.60</b>       |
| <b>Cash Flow from Investing Activities:</b>                           |                             |                             |
| Acquisition of Fixed Assets   | (37,035,150.73)             | (25,287,204.67)             |
| Investment in FDR   | (1,480,000,000.00)          | 1,460,000,000.00            |
| Capital Work-in-Progress  | (19,622,769.00)             | (17,329,667.00)             |
| <b>B. Net Cash Provided/(Used) from Investing Activities</b>          | <b>(1,536,657,919.73)</b>   | <b>1,417,383,128.33</b>     |
| <b>Cash Flow from Financing Activities:</b>                           |                             |                             |
| Foreign Loan  | (50,000,000.00)             | (2,329,905,366.00)          |
| Current Account with BCIC   | (759,430,410.70)            | (396,232,783.65)            |
| Current Account with Enterprises                                      | (30,520,909.72)             | (156,148,705.63)            |
| Financial Expenses  | (10,439,606.50)             | (9,942,109.00)              |
| Government Loan   | 9,270,000.00                | 9,270,000.00                |
| <b>C. Net Cash Provided/(Used) from Financing Activities</b>          | <b>(841,120,926.92)</b>     | <b>(2,882,958,964.28)</b>   |
| <b>D. Net Increase/(Decrease) in Cash &amp; Bank Balance (A+B+C):</b> | <b>(143,741,197.87)</b>     | <b>(1,061,305,846.72)</b>   |
| <b>Cash and Cash Equivalent at the Beginning of the Year</b>          | <b>490,261,345.28</b>       | <b>1,551,567,192.00</b>     |
| <b>Cash and Cash Equivalent at the ending of the Year</b>             | <b>346,520,147.41</b>       | <b>490,261,345.28</b>       |

  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director  
**Md. Mostafizur Rahman Patwary**  
Managing Director  
DAP FERTILIZER COMPANY LTD  
Rangadia, Anowara, Chattogram

  
Director  
মোঃ মনিরুজ্জামান  
পরিচালক (বাণিজ্যিক), বিসিআইসি

  
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Md. Riaz Hosen, ACA, Partner (#2156)  
G. Kibria & Co.  
Chartered Accountants  
DVC: 2501022156AS352593

Dated: 29.12.2024  
Place: Dhaka, Bangladesh



**DAP FERTILIZER COMPANY LIMITED**  
**RANGADIA, CHATTOGRAM-4000.**

**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2024**

**1.00 Status and Activities:**

DAP Fertilizer Company Limited is an enterprise of Bangladesh Chemical Industries Corporation (BCIC) and was incorporated as a Public Limited Company limited by shares under the Companies Act 1994 on 28th August, 2006. The Company is fully owned by the Government of the Peoples' Republic of Bangladesh. DAP Fertilizer Company Limited was established with Chinese (Plant-1) & Japanese (Plant-2) machines and technology. The principal activities of the company are manufacturing and marketing of DAP Fertilizer. The company has two plants (Plant-1 & Plant-2) and both the plants are located at Rangadia within Chittagong Urea Fertilizer Limited (CUFL) premises in Chattogram and both projects were undertaken as per approved Project Profile (P.P.) with a capacity of 800 M.T. per day for each plant. The Company has taken over all assets and liabilities of both plants (Plant-1 & Plant-2) by execution of vendor agreement which started functioning with effect from 1st December, 2006. The salient features of the Company are as follows:

|    |                               |   |
|----|-------------------------------|---|
| 1  | Name of the Company           | DAP Fertilizer Company Limited                            |
| 2  | Administrative Ministry       | Ministry of Industries                                    |
| 3  | Executing Agency              | Bangladesh Chemical Industries Corporation (BCIC)         |
| 4  | Location                      | Rangadia, Anowara, Chattogram                             |
| 5  | Area                          | 61 acres  |
| 6  | Product                       | Di-Ammonium Phosphate (DAP) Fertilizer                    |
| 7  | Production Capacity:          |   |
| a  | Initial (Plant-1 & 2)         | Yearly: 5,28,000 M.T                                      |
| b  | Attainable (Plant-1 & 2)      | Yearly: 2,00,000 M.T                                      |
| 8  | Main Raw Materials            | Phosphoric Acid, Liquid Amonia & Sulphuric Acid           |
| 9  | Date of Incorporation         | 28-Aug-06   |
| 10 | Date of Commercial Production | 1st December, 2006  |
| 11 | Source of Fund                | GOB, EXIM Bank of China (Plant-1) & JBIC, Japan (Plant-2) |
| 12 | No. of Manpower:              |   |
| a  | Sanction                      | 816 Nos.  |
| b  | Actual                        | 375 Nos.  |

**2.00 Significant Accounting and Related Policies:**

**2.01 Basis and Convention of Accounting:**

The financial statements of the Company have been prepared in accordance with International Accounting Standards (IAS) so far adopted in Bangladesh. The Company carries its assets and liabilities principally on the historical cost basis and follows the accrual method of accounting under integrated accounting system except noted otherwise.

**2.02 Depreciation:**

Depreciation is charged on Straight-line method on the basis of life expectancy of the assets. The percentage of depreciation are as follows:

| <b>Assets</b>                  | <b>Rates</b> |
|--------------------------------|--------------|
| Plant & Machinery              | 5%           |
| Building & Structure           | 2.5% & 5%    |
| Furniture & Fixture            | 10%          |
| Office Equipment & Loose tools | 10% - 25%    |
| Transport Vehicle              | 20%          |
| Other Construction             | 5% - 10%     |
| Factory Equipment              | 12.5% & 20%  |
| Sundry Assets                  | 20% & 25%    |



**2.03 Ownership of Land Property:**

Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company.

**2.04 Allocation of Spares & Accessories, Repairs & Maintenance and Oil & Lubricants:**

Consistent with the past practice, spares & accessories are distributed between the variable overhead and the fixed overhead in the ratio of 60:40, repair & maintenance is distributed between the variable overhead and the fixed overhead in the ratio of 30:70 and oil & lubricants is distributed between the variable overhead and the fixed overhead in the ratio of 70:30.

**2.05 Valuation of Inventories:**

**a) Raw Materials:**

The valuation of raw materials has been made at weighted average cost.

**b) Stores, Spares & Accessories:**

The valuation of stores, spares & accessories has been made at weighted average cost.

**c) Work in Process:**

The valuation of work in process has been made on historical cost basis.

**d) Finished Products:**

The valuation of finished products has been made at lower of cost and net realizable value.

**2.06 Foreign Currency Transaction and their Translation:**

Transactions in foreign currencies are converted in Bangladesh Taka at the exchange rates prevailing on the respective dates of transactions. Foreign currencies are translated into Bangladesh Taka at exchange rates prevailing on the date of Statement of Financial Position.

**2.07 Workers' Profit Participation Fund:**

Provision for Worker's Profit Participation Fund has been made @ 5% of net profit before tax after charging the contribution. No provision is made during the year due to break-even point incurred before taxation.

**2.08 Taxation:**

Current tax has been provided on the estimated taxable profit at the ruling rate.

**2.09 Report period:**

The financial statements of the Company covers the period from July 01, 2023 to June 30, 2024.

**2.10 Comparative information:**

Previous year's figures have been re-arranged where necessary, to conform to the current year's presentation.



3.00: Share Capital

| Particulars  | 2023 - 2024      | 2022 - 2023      |
|--|------------------|------------------|
| Authorized Capital (50,000,000 Ordinary Shares of Tk. 100/- each)          | 5,000,000,000.00 | 5,000,000,000.00 |
| Issued, Subscribed and Paid-up Capital (10 Ordinary Share of Tk. 100 each) | 1,000.00         | 1,000.00         |
| <b>Total</b>   | <b>1,000.00</b>  | <b>1,000.00</b>  |

Note- 3.01: Position of Shareholding

| Particulars   | No. of Shareholdings |              |
|---|----------------------|--------------|
|   | 2023 - 2024          | 2022 - 2023  |
| Bangladesh Chemical Industries Corporation (BCIC)                                   | 3.00                 | 3.00         |
| Mr. Md. Saidur Rahman, Chairman (Grade-1), BCIC, Dhaka.                             | 1.00                 | 1.00         |
| Mr. S. M. Alam, Additional Secretary, Ministry of Industry                          | 1.00                 | 1.00         |
| Mr. Shah Momin, Director, Commercial, BCIC, Dhaka                                   | 1.00                 | 1.00         |
| Mr. Dr. Mohammed Monsur Alam Khan, Director, Technical and Engineering, BCIC, Dhaka | 1.00                 | 1.00         |
| Director, Finance, BCIC, Dhaka.   | 1.00                 | 1.00         |
| Mr. Badal Kumar Banik, Managing Director, DAPFCL, Chattogram                        | 1.00                 | 1.00         |
| Mr. Mizanur Rahman, Managing Director, CUFL, Chattogram                             | 1.00                 | 1.00         |
| <b>Total</b>  | <b>10.00</b>         | <b>10.00</b> |

Note- 4.00: GOVT. EQUITY

| Particulars                                  | 2023 - 2024             | 2022 - 2023             |
|--|-------------------------|-------------------------|
| Govt. Equity (Plant-1)                       | 3,668,797,326.93        | 3,668,797,326.93        |
| Govt. Equity (Plant-2)                       | 3,911,805,366.00        | 3,911,805,366.00        |
| Foreign Loan Converted into Equity (Plant-1) | -                       | -                       |
| Foreign Loan Converted into Equity (Plant-2) | -                       | -                       |
| Adp loan converted into equity               | -                       | -                       |
| Share money deposit                          | -                       | -                       |
| <b>Total</b>                                 | <b>7,580,602,692.93</b> | <b>7,580,602,692.93</b> |

The Amount represents the total equity contribution received by the company from government ADP fund. Plant wise details are shown in Annexure A & B for plants 1 & 2 respectively.

Note- 5.00: General Reserve

| Particulars            | 2023 - 2024             | 2022 - 2023             |
|------------------------|-------------------------|-------------------------|
| Opening                | 1,360,551,812.00        | 1,360,551,812.00        |
| Addition               | -                       | -                       |
| <b>Total</b>           | <b>1,360,551,812.00</b> | <b>1,360,551,812.00</b> |
| Less : Adj.            | -                       | -                       |
| <b>Closing Balance</b> | <b>1,360,551,812.00</b> | <b>1,360,551,812.00</b> |

The amount received on January, 2009 from M/S Toyo Engineering corporation, General Contractor of DAP-2 Project for not performing Performance Gurantee Test Run (PGTR) as per contract. The amount transfer to General Reserve from Appraisal Reserve based on tripartite discussion meeting.

Note- 6.00: Longterm Liabilities

| Particulars                           | 2023 - 2024             | 2022 - 2023             |
|---------------------------------------|-------------------------|-------------------------|
| Foreign Loan Payable (Plant-2) - JBIC | 1,460,091,448.00        | 1,460,091,448.00        |
| Foreign Loan Payable (Plant-1) - ISP  | 2,868,588,340.20        | 2,918,588,340.20        |
| Local Loan Payable - ADP (Govt.)      | 330,630,000.00          | 321,360,000.00          |
| <b>Total</b>                          | <b>4,659,309,788.20</b> | <b>4,700,039,788.20</b> |



Note- 6.10: ISP LOAN

| Particulars   | 2023 - 2024             | 2022 - 2023             |
|---|-------------------------|-------------------------|
| <b>Opening</b>  |                         |                         |
| Interest payable on ISP loan (EXIM Bank of China) - [plant - 1] | 2,918,588,340.20        | 2,968,588,340.20        |
| <b>Total</b>  | <b>2,918,588,340.20</b> | <b>2,968,588,340.20</b> |
| <b>Less : Payment[2-2-11%][%PAYMENT%]</b>                       |                         |                         |
| Interest payable on ISP loan (EXIM Bank of China) - [plant - 1] | 50,000,000.00           | 50,000,000.00           |
| <b>Total</b>  | <b>50,000,000.00</b>    | <b>50,000,000.00</b>    |
| <b>Closing Balance</b>  |                         |                         |
| ISP loan (EXIM Bank of China) - [plant - 1]                     | -                       | -                       |
| Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1] | -                       | -                       |
| Interest payable on ISP loan (EXIM Bank of China) - [plant - 1] | 2,868,588,340.20        | 2,918,588,340.20        |
| <b>Total</b>  | <b>2,868,588,340.20</b> | <b>2,918,588,340.20</b> |

In the above loan from EXIM Bank of China for plant - 1 is shown in Annexure C. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of EXIM Bank of China's Loan of China RMB Yuan 26,37,99,958 for DAP-1 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from June, 2015 of DAP-1. BCIC has paid Tk. 343.24 Crore against loan from EXIM Bank of China (Plant-1) till June 30, 2024. As per previous practice of BCIC, DAP used to adjust exchange gain/loss with Loan/Asset.

Note- 6.20: FOREIGN LOAN - JBIC LOAN

| Particulars                               | 2023 - 2024             | 2022 - 2023               |
|---|-------------------------|---------------------------|
| <b>Opening</b>                            |                         |                           |
| JBIC loan(Japan) -(plant-2)               | -                       | 1,698,223,785.00          |
| Exch.fluc.effect on JBIC loan -(plant-2)  | -                       | 581,681,581.00            |
| Interest payable on JBIC loan (plant-2)   | 1,460,091,448.00        | 1,460,091,448.00          |
| <b>Total</b>                              | <b>1,460,091,448.00</b> | <b>3,739,996,814.00</b>   |
| <b>Less : Payment[2-2-10%][%PAYMENT%]</b> |                         |                           |
| JBIC loan(Japan) -(plant-2)               | -                       | (1,698,223,785.00)        |
| Exch.fluc.effect on JBIC loan -(plant-2)  | -                       | (581,681,581.00)          |
| <b>Total</b>                              | <b>-</b>                | <b>(2,279,905,366.00)</b> |
| <b>Closing Balance</b>                    |                         |                           |
| JBIC loan(Japan) -(plant-2)               | -                       | -                         |
| Exch.fluc.effect on JBIC loan -(plant-2)  | -                       | -                         |
| Interest payable on JBIC loan (plant-2)   | 1,460,091,448.00        | 1,460,091,448.00          |
| <b>Total</b>                              | <b>1,460,091,448.00</b> | <b>1,460,091,448.00</b>   |

In the above loan from JBIC, Japan for plant-2 is shown in Annexure D. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of JBIC's Loan of Japanese Yen of 722,13,78,173 for DAP-2 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from 1st April, 2011 of DAP-2. BCIC has paid Tk. 433.51 Crore against JBIC's loan(Plant-2) till June 30,2024.

Note- 6.30: LOAN PAYBLE ADP - GOVT.

| Particulars                            | 2023 - 2024           | 2022 - 2023           |
|--|-----------------------|-----------------------|
| <b>Opening</b>                         |                       |                       |
| Govt. loan (ADP) - [plant - 1]         | 185,400,000.00        | 185,400,000.00        |
| Interest payable on ADP loan (plant-1) | 135,960,000.00        | 126,690,000.00        |
| <b>Total</b>                           | <b>321,360,000.00</b> | <b>312,090,000.00</b> |
| <b>Addition</b>                        |                       |                       |
| Interest payable on ADP loan (plant-1) | 9,270,000.00          | 9,270,000.00          |
| <b>Total</b>                           | <b>9,270,000.00</b>   | <b>9,270,000.00</b>   |
| <b>Closing Balance</b>                 |                       |                       |
| Govt. loan (ADP) - [plant - 1]         | 185,400,000.00        | 185,400,000.00        |
| Interest payable on ADP loan (plant-1) | 145,230,000.00        | 135,960,000.00        |
| <b>Total</b>                           | <b>330,630,000.00</b> | <b>321,360,000.00</b> |



The amount represents the total government loan received including interest by the company from government ADP Fund. Details are shown in annexure-E.

**Note- 7.10: FIXED ASSETS AT COST (Plant-1)**

| Particulars            | 2023 - 2024             | 2022 - 2023             |
|------------------------|-------------------------|-------------------------|
| Opening                | 6,647,521,935.24        | 6,646,381,609.81        |
| Addition               | 36,396,584.07           | 10,623,125.44           |
| <b>Total</b>           | <b>6,683,918,519.31</b> | <b>6,657,004,735.25</b> |
| Less : Disposal / Adj. |                         | (9,482,800.01)          |
| <b>Closing Balance</b> | <b>6,683,918,519.31</b> | <b>6,647,521,935.24</b> |

Fixed Assets at cost less depreciation schedule details are shown in Annexure-K.

**Note- 7.20: FIXED ASSETS AT COST (Plant-2)**

| Particulars            | 2023 - 2024             | 2022 - 2023             |
|------------------------|-------------------------|-------------------------|
| Opening                | 6,436,109,140.31        | 6,421,445,061.08        |
| Addition               | 638,566.66              | 14,664,079.23           |
| <b>Total</b>           | <b>6,436,747,706.97</b> | <b>6,436,109,140.31</b> |
| Less : Disposal / Adj. |                         | -                       |
| <b>Closing Balance</b> | <b>6,436,747,706.97</b> | <b>6,436,109,140.31</b> |

Fixed Assets at cost less depreciation schedule details are shown in Annexure-L.

**Note- 7.30: ACCUMULATED DEPRECIATION (Plant-1)**

| Particulars            | 2023 - 2024             | 2022 - 2023             |
|------------------------|-------------------------|-------------------------|
| Opening                | 4,895,122,413.99        | 4,578,066,576.49        |
| Addition               | 318,306,366.50          | 317,055,837.50          |
| <b>Total</b>           | <b>5,213,428,780.49</b> | <b>4,895,122,413.99</b> |
| Add : Disposal / Adj.  | 142,659,744.44          | -                       |
| <b>Closing Balance</b> | <b>5,356,088,524.93</b> | <b>4,895,122,413.99</b> |

**Note- 7.40: ACCUMULATED DEPRECIATION (Plant-2)**

| Particulars            | 2023 - 2024             | 2022 - 2023             |
|------------------------|-------------------------|-------------------------|
| Opening                | 4,864,998,898.67        | 4,589,449,263.04        |
| Addition               | 275,766,115.05          | 275,549,635.63          |
| <b>Total</b>           | <b>5,140,765,013.72</b> | <b>4,864,998,898.67</b> |
| Less : Disposal / Adj. | 142,659,744.44          | -                       |
| <b>Closing Balance</b> | <b>4,998,105,269.28</b> | <b>4,864,998,898.67</b> |

**Note- 7.50: ALLOCATION FOR DEPRECIATION CHARGE (Plant-1)**

| Particulars               | 2023 - 2024           | 2022 - 2023           |
|---------------------------|-----------------------|-----------------------|
| Factory Overhead (95%)    | 302,391,048.17        | 301,203,045.63        |
| General & Admin Exp. (5%) | 15,915,318.33         | 15,852,791.88         |
| <b>Total</b>              | <b>318,306,366.50</b> | <b>317,055,837.50</b> |

**Note- 7.60: ALLOCATION FOR DEPRECIATION CHARGE (Plant-2)**

| Particulars               | 2023 - 2024           | 2022 - 2023           |
|---------------------------|-----------------------|-----------------------|
| Factory Overhead (95%)    | 261,977,809.30        | 261,772,153.85        |
| General & Admin Exp. (5%) | 13,788,305.75         | 13,777,481.78         |
| <b>Total</b>              | <b>275,766,115.05</b> | <b>275,549,635.63</b> |



Note- 8.10: Capital Work In Progress

| Particulars                            | 2023 - 2024          | 2022 - 2023          |
|--|----------------------|----------------------|
| Opening Balance                        | 18,779,667.00        | 1,450,000.00         |
| Add: During the year                   | 23,928,274.00        | 17,329,667.00        |
| <b>Total</b>                           | <b>42,707,941.00</b> | <b>18,779,667.00</b> |
| Less Transfer to Fixed Assets          | 4,305,505.00         | -                    |
| <b>Closing Balance during the Year</b> | <b>38,402,436.00</b> | <b>18,779,667.00</b> |

Note- 9.00: RAW AND PACKING MATERIALS

| Particulars                            | 2023 - 2024             | 2022 - 2023             |
|--|-------------------------|-------------------------|
| Finished Goods                         | 199,546,550.00          | 635,170,950.00          |
| Work In Progress                       | 475,000.00              | 475,000.00              |
| Inventory of raw and packing materials | 1,086,330,601.20        | 191,686,131.11          |
| Spares, accessories and stores         | 181,769,776.86          | 183,286,224.71          |
| Store in-transit                       | 8,124,285.95            | 6,168,162.17            |
| <b>Total</b>                           | <b>1,476,246,214.01</b> | <b>1,016,786,467.99</b> |

Note- 9.01: RAW AND PACKING MATERIALS

| Particulars             | 2023 - 2024             | 2022 - 2023           |
|-------------------------|-------------------------|-----------------------|
| Phosphoric acid         | 921,463,149.55          | 56,252,059.66         |
| Ammonia                 | 130,478,785.47          | 99,378,692.05         |
| Sulphuric acid          | 2,365,726.30            | 14,424,311.45         |
| Filler/sand             | 1,014,408.75            | 1,827.69              |
| WPP bag with liner      | 28,751,145.50           | 19,123,401.83         |
| Sewing needles          | 55,333.18               | -                     |
| Poly pallets            | 111,114.00              | 111,114.00            |
| Sewing thread           | 209,295.04              | 513,081.02            |
| Other packing materials | 1,881,643.41            | 1,881,643.41          |
| <b>Total</b>            | <b>1,086,330,601.20</b> | <b>191,686,131.11</b> |

Note- 9.01: Phosphoric Acid

| Particulars                        | 2023 - 2024             | 2022 - 2023             |
|------------------------------------|-------------------------|-------------------------|
| Opening                            | 56,252,059.66           | 1,602,005,164.39        |
| ADD : Received During the year     | 6,643,759,890.37        | 8,379,192,117.25        |
| <b>Total</b>                       | <b>6,700,011,950.03</b> | <b>9,981,197,281.64</b> |
| Less : Consumption During the Year | 5,778,548,800.48        | 9,924,945,221.98        |
| <b>Closing</b>                     | <b>921,463,149.55</b>   | <b>56,252,059.66</b>    |

Note- 9.01020: Ammonia

| Particulars                        | 2023 - 2024             | 2022 - 2023             |
|------------------------------------|-------------------------|-------------------------|
| Opening                            | 99,378,692.05           | 122,308,310.55          |
| ADD : Received During the year     | 1,140,046,586.40        | 2,637,897,472.88        |
| <b>Total</b>                       | <b>1,239,425,278.45</b> | <b>2,760,205,783.43</b> |
| Less : Consumption During the Year | 1,108,946,492.98        | 2,660,827,091.38        |
| <b>Closing</b>                     | <b>130,478,785.47</b>   | <b>99,378,692.05</b>    |

Note- 9.01: Sulphuric Acid

| Particulars                        | 2023 - 2024          | 2022 - 2023           |
|------------------------------------|----------------------|-----------------------|
| Opening                            | 14,424,311.45        | 766,743.34            |
| ADD : Received During the year     | 53,263,055.00        | 108,931,864.00        |
| <b>Total</b>                       | <b>67,687,366.45</b> | <b>109,698,607.34</b> |
| Less : Consumption During the Year | 65,321,640.16        | 95,274,295.89         |
| <b>Closing</b>                     | <b>2,365,726.29</b>  | <b>14,424,311.45</b>  |



Note- 9.01040: Filler/Sand

| Particulars                        | 2023 - 2024         | 2022 - 2023      |
|------------------------------------|---------------------|------------------|
| Opening                            | 1,827.69            | 99,440.77        |
| ADD : Received During the year     | 1,314,722.93        | -                |
| <b>Total</b>                       | <b>1,316,550.62</b> | <b>99,440.77</b> |
| Less : Consumption During the Year | 302,141.87          | 97,613.08        |
| <b>Closing</b>                     | <b>1,014,408.75</b> | <b>1,827.69</b>  |

Note- 9.01050: Process chemicals

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01060: Lab Chemicals

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01070: Other Chemicals

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01080: WPP Bag with Liner

| Particulars                        | 2023 - 2024           | 2022 - 2023           |
|------------------------------------|-----------------------|-----------------------|
| Opening                            | 19,123,401.83         | 8,417,911.91          |
| ADD : Received During the year     | 101,715,000.00        | 111,142,650.00        |
| <b>Total</b>                       | <b>120,838,401.83</b> | <b>119,560,561.91</b> |
| Less : Consumption During the Year | 92,087,256.33         | 100,437,160.08        |
| <b>Closing</b>                     | <b>28,751,145.50</b>  | <b>19,123,401.83</b>  |

Note- 9.01090: Poly bags(self manufactured)

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |



Note- 9.01100: Poly Bags(Others)

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01110: Jute Bags

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01120: Jute Twine/Thread

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01130: Sewing Needles

| Particulars                        | 2023 - 2024       | 2022 - 2023      |
|------------------------------------|-------------------|------------------|
| Opening                            | -                 | 14,950.00        |
| ADD : Received During the year     | 134,251.03        | 71,000.00        |
| <b>Total</b>                       | <b>134,251.03</b> | <b>85,950.00</b> |
| Less : Consumption During the Year | 78,917.83         | 85,950.00        |
| <b>Closing</b>                     | <b>55,333.20</b>  | -                |

Note- 9.01140: Poly Pallets

| Particulars                        | 2023 - 2024       | 2022 - 2023       |
|------------------------------------|-------------------|-------------------|
| Opening                            | 111,114.00        | 111,114.00        |
| ADD : Received During the year     | -                 | -                 |
| <b>Total</b>                       | <b>111,114.00</b> | <b>111,114.00</b> |
| Less : Consumption During the Year | -                 | -                 |
| <b>Closing</b>                     | <b>111,114.00</b> | <b>111,114.00</b> |

Note- 9.01150: Sewing thread

| Particulars                        | 2023 - 2024         | 2022 - 2023         |
|------------------------------------|---------------------|---------------------|
| Opening                            | 513,081.02          | 143,109.44          |
| ADD : Received During the year     | 728,997.00          | 1,163,004.50        |
| <b>Total</b>                       | <b>1,242,078.02</b> | <b>1,306,113.94</b> |
| Less : Consumption During the Year | 1,032,782.98        | 793,032.92          |
| <b>Closing</b>                     | <b>209,295.04</b>   | <b>513,081.02</b>   |



Note- 9.01160: Jute String

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| Add: Received During the year      | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.01170: Other Packing Materials

| Particulars   | 2023 - 2024         | 2022 - 2023         |
|---|---------------------|---------------------|
| Opening   | 1,881,643.41        | 3,547,084.54        |
| ADD : Received During the year                                    | 13,260.00           | -                   |
| <b>Total</b>  | <b>1,894,903.41</b> | <b>3,547,084.54</b> |
| Less : Consumption During the Year                                | 13,260.00           | -                   |
| Less : Consumption during the year [3-2-12-125-00000] Consumption | -                   | 1,665,441.13        |
| <b>Closing</b>  | <b>1,881,643.41</b> | <b>1,881,643.41</b> |

Note- 9.01180: Containers, Drums, Cans, Boxes & Others

| Particulars                        | 2023 - 2024 | 2022 - 2023 |
|------------------------------------|-------------|-------------|
| Opening                            | -           | -           |
| ADD : Received During the year     | -           | -           |
| <b>Total</b>                       | -           | -           |
| Less : Consumption During the Year | -           | -           |
| <b>Closing</b>                     | -           | -           |

Note- 9.02000: Spares , Accessories & Stores

| Particulars  | 2023 - 2024           | 2022 - 2023           |
|--|-----------------------|-----------------------|
| Opening  | 183,286,224.71        | 154,024,253.51        |
| ADD : Received During the year   | 96,016,735.30         | 94,839,958.42         |
| Available For Consumption :  | 279,302,960.01        | 248,864,211.93        |
| Less : Consumption During the Year   | 46,503,415.40         | 34,147,917.80         |
| Less : Transferred to Fixed Asset [1-2-10/1-2-11%]<br>[TRANSFERRED/Asset Addition]       | 32,729,645.74         | 15,804,404.66         |
| Less : Oil & Lubricants Consumption [4-3-17%][Consumption]                               | 9,687,538.97          | 9,470,577.54          |
| Less : General Store [4-3-19%]   | 1,313,026.87          | 1,567,115.38          |
| Less : Repair & Maintenance Vehicle [4-6-10-136%][Consumption]                           | 2,829,312.55          | 258,491.57            |
| Less : Chemical Consumption [4-4-10-156%][Consumption]                                   | 18,000.00             | 109,421.02            |
| Less : Factory O/H - Uniform [4-4-10-116 + 4-6-10-116 + 4-7-10-116][Consumption]         | 4,419,449.00          | 4,190,284.25          |
| Less : Store & Other Consumable and Fire & Safety [4-4-10-154 + 4-4-10-166][Consumption] | -                     | -                     |
| Less : Admin O/H [4-6-10-161%][Consumption]  | 32,794.62             | 29,775.00             |
| Less : Provisional Expenses Adj. [2-1-28%][Adjustment]                                   | -                     | -                     |
| <b>Closing</b>   | <b>181,769,776.86</b> | <b>183,286,224.71</b> |

Note- 9.03000: Store In Transit

| Particulars                        | 2023 - 2024           | 2022 - 2023             |
|------------------------------------|-----------------------|-------------------------|
| Opening                            | 6,168,162.17          | 24,744.00               |
| ADD : Received During the year     | 152,890,596.36        | 1,412,603,339.31        |
| <b>Total</b>                       | <b>159,058,758.53</b> | <b>1,412,628,083.31</b> |
| Less : Consumption During the Year | 150,934,472.58        | 1,406,459,921.14        |
| <b>Closing</b>                     | <b>8,124,285.95</b>   | <b>6,168,162.17</b>     |

Details of store-in-transit are shown in Annexure-I



Note- 9.04000: Work-in-Process

| Particulars                     | 2023 - 2024 | 2022 - 2023 |
|---------------------------------|-------------|-------------|
| Loose DAP 25 M.T @ Tk 19,000.00 | 475,000.00  | 475,000.00  |

Note- 9.05000: Finished Goods

| Particulars                           | 2023 - 2024    | 2022 - 2023    |
|---------------------------------------|----------------|----------------|
| Fertilizer @ Tk 19000.00 10502.45 M.T | 199,546,550.00 |                |
| Fertilizer @ Tk 19000.00 33430.05 M.T |                | 635,170,950.00 |

Note- 10.00000: Current Account With BCIC

| Particulars                 | 2023 - 2024              | 2022 - 2023              |
|-----------------------------|--------------------------|--------------------------|
| Opening                     | 614,191,482.37           | 217,958,698.89           |
| ADD : Addition              | 15,051,703,675.00        | 14,226,953,656.00        |
| <b>Total</b>                | <b>15,665,895,157.37</b> | <b>14,444,912,354.89</b> |
| Less : Expense / Adjustment | 14,292,273,264.30        | 13,830,720,872.52        |
| <b>Closing</b>              | <b>1,373,621,893.07</b>  | <b>614,191,482.37</b>    |

Note- 11.00000: Current Account With Enterprise (BCIC Subsidiaries)

| Particulars   | 2023 - 2024          | 2022 - 2023             |
|---|----------------------|-------------------------|
| Ashuganj Fertilizer and chemical company Ltd (AFCCL)    | 42,159,125.18        | 36,981.18               |
| Bangladesh Insulator & Sanitaryware Factory Ltd (BISFL) |                      | 60,752.00               |
| Chattak cement Company Ltd (CCCL)                       | (89,396.00)          | (95,616.00)             |
| Chittagong Urea Fertilizer Ltd (CUFL)                   | 322,698.41           | (110,690,095.54)        |
| Ghorashal Polash Urea Fertilizer Project (GPUFP)        | 233,705.00           | 7,380.00                |
| Jamuna Fertilizer Company Limited (JFCL)                | 35,538.00            | 29,538.00               |
| Karnaphuli Papers Mills Limited (KPML)                  | (3,471,954.00)       | (3,481,338.00)          |
| North Bengal Paper Mills (NBPM)                         | (82,906.00)          | (82,906.00)             |
| Natural Gas Fertilizer Factory Ltd (NGFFL)              | (404,128.00)         | (404,128.00)            |
| Polash Urea Fertilizer Factory Limited (PUFFL)          | (724,394.44)         | (724,394.44)            |
| Shahjalal Fertilizer Factory Ltd (SFCL)                 | 82,533.20            | 115,830.20              |
| Training Institute for Chemical Industries (TICI)       | (45,233.00)          | (45,233.00)             |
| Tripple Super Phosphate Complex Ltd (TSPCL)             | 9,762.12             | 9,762.12                |
| Urea Fertilizer Factory Ltd (UFFL)                      | (7,503,583.75)       | (7,503,583.75)          |
| Usmania Glass Sheet Factory Ltd (UGSFL)                 | (857.00)             | (857.00)                |
| <b>Total</b>  | <b>30,520,909.72</b> | <b>(122,767,908.23)</b> |

Note- 11.02000: CUFL

| Particulars                  | 2023 - 2024           | 2022 - 2023             |
|------------------------------|-----------------------|-------------------------|
| Opening                      | (110,690,095.54)      | (266,429,866.99)        |
| ADD : Addition / Payment     | 555,641,214.00        | 662,568,275.00          |
| <b>Total</b>                 | <b>444,951,118.46</b> | <b>396,138,408.01</b>   |
| Less : Received / Adjustment | 444,628,420.05        | 506,828,503.55          |
| <b>Closing</b>               | <b>322,698.41</b>     | <b>(110,690,095.54)</b> |

Note- 11.03000: JFCL

| Particulars                  | 2023 - 2024      | 2022 - 2023      |
|------------------------------|------------------|------------------|
| Opening                      | 29,538.00        | 29,538.00        |
| ADD : Addition / Payment     | 6,000.00         | -                |
| <b>Total</b>                 | <b>35,538.00</b> | <b>29,538.00</b> |
| Less : Received / Adjustment | -                | -                |
| <b>Closing</b>               | <b>35,538.00</b> | <b>29,538.00</b> |



Note- 11.04000: AFCCL

| Particulars                  | 2023 - 2024          | 2022 - 2023       |
|------------------------------|----------------------|-------------------|
| Opening                      | 36,981.18            | 228,987.00        |
| ADD : Addition / Payment     | 42,142,150.00        | 42,085.00         |
| <b>Total</b>                 | <b>42,179,131.18</b> | <b>271,072.00</b> |
| Less : Received / Adjustment | 20,006.00            | 234,090.82        |
| <b>Closing</b>               | <b>42,159,125.18</b> | <b>36,981.18</b>  |

Note- 11.05000: NGFFL

| Particulars                  | 2023 - 2024         | 2022 - 2023         |
|------------------------------|---------------------|---------------------|
| Opening                      | (404,128.00)        | (404,128.00)        |
| ADD : Addition / Payment     | -                   | -                   |
| <b>Total</b>                 | <b>(404,128.00)</b> | <b>(404,128.00)</b> |
| Less : Received / Adjustment | -                   | -                   |
| <b>Closing</b>               | <b>(404,128.00)</b> | <b>(404,128.00)</b> |

Note- 11.06000: PUFFL

| Particulars                  | 2023 - 2024         | 2022 - 2023         |
|------------------------------|---------------------|---------------------|
| Opening                      | (724,394.44)        | (724,394.44)        |
| ADD : Addition / Payment     | -                   | -                   |
| <b>Total</b>                 | <b>(724,394.44)</b> | <b>(724,394.44)</b> |
| Less : Received / Adjustment | -                   | -                   |
| <b>Closing</b>               | <b>(724,394.44)</b> | <b>(724,394.44)</b> |

Note- 11.07000: TSPCL

| Particulars                  | 2023 - 2024     | 2022 - 2023     |
|------------------------------|-----------------|-----------------|
| Opening                      | 9,762.12        | 9,762.12        |
| ADD : Addition / Payment     | -               | -               |
| <b>Total</b>                 | <b>9,762.12</b> | <b>9,762.12</b> |
| Less : Received / Adjustment | -               | -               |
| <b>Closing</b>               | <b>9,762.12</b> | <b>9,762.12</b> |

Note- 11.08000: UFFL

| Particulars                  | 2023 - 2024           | 2022 - 2023           |
|------------------------------|-----------------------|-----------------------|
| Opening                      | (7,503,583.75)        | (7,503,583.75)        |
| ADD : Addition / Payment     | -                     | -                     |
| <b>Total</b>                 | <b>(7,503,583.75)</b> | <b>(7,503,583.75)</b> |
| Less : Received / Adjustment | -                     | -                     |
| <b>Closing</b>               | <b>(7,503,583.75)</b> | <b>(7,503,583.75)</b> |

Note- 11.09000: KPML

| Particulars                  | 2023 - 2024           | 2022 - 2023           |
|------------------------------|-----------------------|-----------------------|
| Opening                      | (3,481,338.00)        | (3,481,338.00)        |
| ADD : Addition / Payment     | 9,384.00              | -                     |
| <b>Total</b>                 | <b>(3,471,954.00)</b> | <b>(3,481,338.00)</b> |
| Less : Received / Adjustment | -                     | -                     |
| <b>Closing</b>               | <b>(3,471,954.00)</b> | <b>(3,481,338.00)</b> |



Note- 11.12000: BISFL

| Particulars                  | 2023 - 2024      | 2022 - 2023      |
|------------------------------|------------------|------------------|
| Opening                      | 60,752.00        | 60,752.00        |
| ADD : Addition / Payment     | -                | -                |
| <b>Total</b>                 | <b>60,752.00</b> | <b>60,752.00</b> |
| Less : Received / Adjustment | 60,752.00        | -                |
| <b>Closing</b>               | <b>-</b>         | <b>60,752.00</b> |

Note- 11.13000: Chattak cement

| Particulars                  | 2023 - 2024        | 2022 - 2023        |
|------------------------------|--------------------|--------------------|
| Opening                      | (95,616.00)        | (95,616.00)        |
| ADD : Addition / Payment     | 6,220.00           | -                  |
| <b>Total</b>                 | <b>(89,396.00)</b> | <b>(95,616.00)</b> |
| Less : Received / Adjustment | -                  | -                  |
| <b>Closing</b>               | <b>(89,396.00)</b> | <b>(95,616.00)</b> |

Note- 11.14000: UGSFL

| Particulars                  | 2023 - 2024     | 2022 - 2023      |
|------------------------------|-----------------|------------------|
| Opening                      | (857.00)        | 22,414.00        |
| ADD : Addition / Payment     | -               | -                |
| <b>Total</b>                 | <b>(857.00)</b> | <b>22,414.00</b> |
| Less : Received / Adjustment | -               | 23,271.00        |
| <b>Closing</b>               | <b>(857.00)</b> | <b>(857.00)</b>  |

Note- 11.16000: TICl

| Particulars                  | 2023 - 2024        | 2022 - 2023        |
|------------------------------|--------------------|--------------------|
| Opening                      | (45,233.00)        | (10,433.00)        |
| ADD : Addition / Payment     | -                  | -                  |
| <b>Total</b>                 | <b>(45,233.00)</b> | <b>(10,433.00)</b> |
| Less : Received / Adjustment | -                  | 34,800.00          |
| <b>Closing</b>               | <b>(45,233.00)</b> | <b>(45,233.00)</b> |

Note- 11.17000: SFCL

| Particulars                  | 2023 - 2024       | 2022 - 2023       |
|------------------------------|-------------------|-------------------|
| Opening                      | 115,830.20        | 115,830.20        |
| ADD : Addition / Payment     | -                 | -                 |
| <b>Total</b>                 | <b>115,830.20</b> | <b>115,830.20</b> |
| Less : Received / Adjustment | 33,297.00         | -                 |
| <b>Closing</b>               | <b>82,533.20</b>  | <b>115,830.20</b> |

Note- 11.18000: GPUFP

| Particulars                  | 2023 - 2024       | 2022 - 2023     |
|------------------------------|-------------------|-----------------|
| Opening                      | 7,380.00          | 7,380.00        |
| ADD : Addition / Payment     | 232,300.00        | -               |
| <b>Total</b>                 | <b>239,680.00</b> | <b>7,380.00</b> |
| Less : Received / Adjustment | 5,975.00          | -               |
| <b>Closing</b>               | <b>233,705.00</b> | <b>7,380.00</b> |



Note- 11.19000: NBPM

| Particulars                  | 2023 - 2024        | 2022 - 2023        |
|------------------------------|--------------------|--------------------|
| Opening                      | (82,906.00)        | (82,906.00)        |
| ADD : Addition / Payment     | -                  | -                  |
| <b>Total</b>                 | <b>(82,906.00)</b> | <b>(82,906.00)</b> |
| Less : Received / Adjustment | -                  | -                  |
| <b>Closing</b>               | <b>(82,906.00)</b> | <b>(82,906.00)</b> |

Note- 12.00000: Advance, Deposit & Prepayments

| Particulars  | 2023 - 2024          | 2022 - 2023           |
|--------------|----------------------|-----------------------|
| Advances     | 17,857,196.60        | 36,461,857.10         |
| Deposits     | 405,705.00           | 405,705.00            |
| Loans        | 36,636,593.00        | 44,469,772.00         |
| Pre-payments | 16,713,106.00        | 20,730,888.50         |
| <b>Total</b> | <b>71,612,600.60</b> | <b>102,068,222.60</b> |

Note- 12.01010: Advance

| Particulars                               | 2023 - 2024          | 2022 - 2023          |
|---|----------------------|----------------------|
| Advance against wages                     | 2,215,121.00         | 2,245,121.00         |
| Advance against purchase                  | 10,139.00            |                      |
| Advance against expenses                  | 783,361.00           | 639,552.00           |
| Advance against incentive bonus           | 279,145.00           | 279,145.00           |
| Advance against wage commission           | 116,854.00           | 182,854.00           |
| Advance to suppliers                      | 1,413,915.90         | 2,421,092.90         |
| Advance to contractors                    | 2,695,625.00         | 4,747,500.00         |
| Advance aga. officers welfare association | 1,004,000.00         | 4,785.00             |
| Advance aga. empl.welfare association     | 43,155.00            |                      |
| Adv.aga.hr,gas & electrick charge         | 21,114.00            |                      |
| Adv.aga. purchase of Sulphuric acid.      | 9,243,656.70         | 25,233,700.20        |
| Advance against wealfare fund.            |                      | 708,107.00           |
| Advance against Religious Festival        | 18,935.00            |                      |
| Advance against Board Meeting Expense     | 12,175.00            |                      |
| <b>Total</b>                              | <b>17,857,196.60</b> | <b>36,461,857.10</b> |

Details of Advance are shown in Annexure-F. The entire advance in the salary and wages has been incorporated for through debit notes.

Note- 12.02000: Deposits

| Particulars                      | 2023 - 2024       | 2022 - 2023       |
|----------------------------------|-------------------|-------------------|
| Deposit to BTCL ,Chattogram      | 200,000.00        | 200,000.00        |
| Deposit to KGDCI                 | 150,196.00        | 150,196.00        |
| Deposit to linde bangladesh ltd. | 55,509.00         | 55,509.00         |
| <b>Total</b>                     | <b>405,705.00</b> | <b>405,705.00</b> |

Note- 12.03000: Pre-Payments

| Particulars                 | 2023 - 2024          | 2022 - 2023          |
|-----------------------------|----------------------|----------------------|
| Opening                     | 20,730,888.50        | 24,650,314.00        |
| ADD : Addition              | 16,713,106.00        | 19,566,294.00        |
| <b>Total</b>                | <b>37,443,994.50</b> | <b>44,216,608.00</b> |
| Less : Expense / Adjustment | 20,730,888.50        | 23,485,719.50        |
| <b>Closing</b>              | <b>16,713,106.00</b> | <b>20,730,888.50</b> |



Note- 12.04000: DAPFCL House Building Loan

| Particulars                  | 2023 - 2024          | 2022 - 2023          |
|------------------------------|----------------------|----------------------|
| Opening                      | 34,944,818.00        | 20,616,526.00        |
| ADD : Addition               | 6,005,243.00         | 16,369,040.00        |
| <b>Total</b>                 | <b>40,950,061.00</b> | <b>36,985,566.00</b> |
| Less : Received / Adjustment | 11,898,288.00        | 2,040,748.00         |
| <b>Closing</b>               | <b>29,051,773.00</b> | <b>34,944,818.00</b> |

Note- 12.05000: DAPFCL Motor Cycle Loan

| Particulars                  | 2023 - 2024          | 2022 - 2023          |
|------------------------------|----------------------|----------------------|
| Opening                      | 9,524,954.00         | 9,198,558.00         |
| ADD : Addition               | 2,913,203.00         | 3,229,375.00         |
| <b>Total</b>                 | <b>12,438,157.00</b> | <b>12,427,933.00</b> |
| Less : Received / Adjustment | 4,853,337.00         | 2,902,979.00         |
| <b>Closing</b>               | <b>7,584,820.00</b>  | <b>9,524,954.00</b>  |

Note- 13.00000: Advance Against Income Tax

| Particulars                                  | 2023 - 2024             | 2022 - 2023             |
|--|-------------------------|-------------------------|
| <b>Opening</b>                               |                         |                         |
| Advance income tax (Import Stage)            | 1,061,114,721.60        | 735,363,628.40          |
| Advance Tax                                  | 218,699,012.30          | 202,089,845.80          |
| <b>Total</b>                                 | <b>1,279,813,733.90</b> | <b>937,453,474.20</b>   |
| <b>Addition</b>                              |                         |                         |
| Advance Tax                                  | 21,862,049.56           | 16,610,862.04           |
| Advance income tax (Import Stage)            | 339,672,506.95          | 425,962,125.63          |
| Deposit Against Income Tax Appeals           | 34,801,328.00           |                         |
| <b>Total</b>                                 | <b>396,335,884.51</b>   | <b>442,572,987.67</b>   |
| <b>Adjustment</b>                            |                         |                         |
| Advance income tax (Import Stage)            | (88,070,710.15)         | (100,211,032.43)        |
| Advance Tax                                  | (11,419.31)             | (1,695.54)              |
| <b>Total</b>                                 | <b>(88,082,129.46)</b>  | <b>(100,212,727.97)</b> |
| <b>Closing</b>                               |                         |                         |
| Advance Income Tax (Import Stage) Annexure G | 1,312,716,518.40        | 1,061,114,721.60        |
| Advance Tax                                  | 240,549,642.55          | 218,699,012.30          |
| Deposit Against Income Tax Appeals           | 34,801,328.00           |                         |
| <b>Total</b>                                 | <b>1,588,067,488.95</b> | <b>1,279,813,733.90</b> |

Details of AIT for Phosphoric Acid are shown in Annexure-G

Note- 14.00000: Subsidy Receivable from Govt.

| Particulars    | 2023 - 2024              | 2022 - 2023              |
|----------------|--------------------------|--------------------------|
| Opening        | 6,127,022,708.00         | 3,305,829,115.00         |
| ADD : Addition | 7,059,776,552.00         | 12,594,336,708.00        |
| <b>Total</b>   | <b>13,186,799,260.00</b> | <b>15,900,165,823.00</b> |
| Less : Receive | 8,974,221,708.00         | 9,773,143,115.00         |
| <b>Closing</b> | <b>4,212,577,552.00</b>  | <b>6,127,022,708.00</b>  |

Details of Subsidy Receivable from Government are shown in Annexure-H

Note- 15.00000: Other Receivable

| Particulars  | 2023 - 2024          | 2022 - 2023          |
|--|----------------------|----------------------|
| Interest Receivable on FDR                               | 10,078,037.00        | 5,627,228.00         |
| Receivable from Customer Deposit against Sales of Buffer |                      | 22,466,000.00        |
| <b>Total</b>   | <b>10,078,037.00</b> | <b>28,093,228.00</b> |



Note- 16.00000: Investment In FDR

| Particulars              | 2023 - 2024             | 2022 - 2023             |
|--------------------------|-------------------------|-------------------------|
| Fixed deposit with bnaks | 3,430,000,000.00        | 1,950,000,000.00        |
| <b>Total</b>             | <b>3,430,000,000.00</b> | <b>1,950,000,000.00</b> |

Note- 16.01000: Fixed Deposit

| Particulars                      | 2023 - 2024             | 2022 - 2023             |
|----------------------------------|-------------------------|-------------------------|
| EXIM bank ltd.                   | 70,000,000.00           | 20,000,000.00           |
| Janata bank ltd.                 | 200,000,000.00          |                         |
| BASIC Bank Ltd.                  | 1,770,000,000.00        | 870,000,000.00          |
| Standard bank ltd.               | 50,000,000.00           |                         |
| AB Bank Ltd.                     | 1,180,000,000.00        | 720,000,000.00          |
| Agrani bank ltd.                 | 50,000,000.00           |                         |
| One bank ltd.                    |                         | 50,000,000.00           |
| Union Bank Ltd.                  | 30,000,000.00           | 90,000,000.00           |
| Pubali bank ltd.                 | 80,000,000.00           |                         |
| Bangladesh Development Bank Ltd. |                         | 200,000,000.00          |
| <b>Total</b>                     | <b>3,430,000,000.00</b> | <b>1,950,000,000.00</b> |

Note- 17.00000: Cash & Bank Balance

| Particulars  | 2023 - 2024           | 2022 - 2023           |
|--------------|-----------------------|-----------------------|
| Cash at bank | 346,520,147.41        | 490,261,345.28        |
| <b>Total</b> | <b>346,520,147.41</b> | <b>490,261,345.28</b> |

Note- 17.01000: Cash & Bank Balance

| Particulars   | 2023 - 2024           | 2022 - 2023           |
|---|-----------------------|-----------------------|
| SND A/C-3817,Mutual Trust Bank Ltd., Agrabad br.              | 744,706.50            | 6,894,148.39          |
| SND A/C -551 BKB, Agrabad corporate Br.Ctq.                   | 338,934.86            | 1,841,941.86          |
| SND A/C-8692,JBL,Khatungong corporate br. ctq.                | 136,229,504.97        | 15,289,681.76         |
| SND A/C-6251(Old A/C- 167), JBL,Strand road br.ctq            | 145,449,603.65        | 80,735,666.22         |
| SND A/C-43977,EXIM Bank Agrabad br., ctq                      | 360,197.65            | 355,921.24            |
| SND A/C-117,Southeast Bank Ltd. Katawali br.                  | 219,589.79            | 2,073,324.87          |
| SND A/C-926 Bank Asia Ltd, MCB,Sk.Mujib road br. ctq          | 2,111,746.37          | 4,585,461.73          |
| SND A/C-6669(Old A/C - 05) JBL,CUFL branch,ctq.               | 16,008,851.01         | 45,040,575.07         |
| SND A/C-1448,JBL,Local br.Dhaka.                              | 1,516,792.89          | 1,477,351.51          |
| SND A/C-0076(Old A/C-03), SBL, CUFL br. Ctq.                  | 17,030,551.09         | 27,470,475.91         |
| SND A/C-889 SBL Agrabad cor.br. Ctq.                          | 6,470,373.20          | 7,949,657.20          |
| SND A/C-442,UCBL, Chatory br. Ctq.                            | 446,465.19            | 316,739.29            |
| SND A/C -6119 JBL, Saptopadi Market Br. Boqra.                | 5,552,550.00          | 35,721,832.00         |
| SND A/C -7808 Agrani Bank Ltd. Shaheb Bazar Cor Br. Rajshahi. | 26,166.64             | 28,489,241.60         |
| SND A/C -8734 JBL, Baghabari Ghat Br. Sirajgonj.              | 4,404,453.25          | 20,198.32             |
| SND A/C -0133 SBL. Main Br. Gaibandha.                        | 2,054.00              | 1,015.00              |
| SND A/C -8155 JBL, Lalmonirhat Br. Lalmonirhat.               | 26,125.31             | 4,897,750.00          |
| SND A/C -0019 JBL, Pulhat Br. Dinajpur.                       | 19,098.00             | 11,187,538.80         |
| SND A/C -8708 JBL, Thakurgaon Main Br. Thakurgaon.            | 37,328.50             | 10,000.00             |
| SND A/C -7482 JBL, Upashahar Br. Jessor.                      | 5,146,903.20          | 69,552,385.34         |
| SND A/C -0014 SBL, Cable Shilpa Br. Khulna.                   | 4,115.00              | 8,511,923.00          |
| SND A/C -0287 SBL. Bhola Br. Bhola.                           | 31,973.00             | 72,776,763.00         |
| SND A/C -7791 JBL. Raqdi Br. Gopalgonj.                       | 42,797.97             | 13,692,758.78         |
| SND A/C -3774 JBL, Corporate Br. Faridpur.                    | 10,134.25             | 10,000.00             |
| SND A/C -0053 SBL. Palash Br. Narsingdi.                      | 926,641.00            | 10,519,873.00         |
| SND A/C -6632 JBL, Jhenaiqati Br. Sherpur.                    | 9,456.48              | 10,916,894.07         |
| SND A/C -0024 SBL, Fenchugonj Sharkarkhana Br. Sylhet.        | 2,999,937.00          | 3,689,138.00          |
| SND A/C -4134 Uttara Bank Ltd, Sarkarkhana Br. Narsingdi.     | 353,096.64            | 26,233,089.32         |
| <b>Total</b>  | <b>346,520,147.41</b> | <b>490,261,345.28</b> |



Note- 18.00000: Creditors & Accruals

| Particulars                          | 2023 - 2024             | 2022 - 2023             |
|--------------------------------------|-------------------------|-------------------------|
| Creditors for other finance          | 67,487,111.89           | 78,484,247.17           |
| Current account with enterprise      | 669,485.00              | 1,726,589.00            |
| Creditors for expenses (accrued exp) | 505,752,372.74          | 525,253,555.84          |
| Creditors for goods supply           | 1,082,363,127.70        | 461,879,085.51          |
| <b>Total</b>                         | <b>1,656,272,097.33</b> | <b>1,067,343,477.52</b> |

Note- 18.01000: Creditors For Expense

| Particulars                                  | 2023 - 2024           | 2022 - 2023           |
|--|-----------------------|-----------------------|
| Provision for audit fee                      | 147,400.00            | 2,213,700.00          |
| H.O. leavy                                   | 463,809,000.00        | 473,809,000.00        |
| Provision for overhauling                    |                       | 6,520.00              |
| Provision for electricity bill               | 19,974,263.00         | 22,745,217.60         |
| Prov for civil enqg.maintenance              | 1,106,753.00          | 0                     |
| Provision for steam                          | 7,029,440.00          | 4,235,978.50          |
| Prov. for cooling water                      | 7,914,806.74          | 7,003,643.74          |
| Provision for BCIC loan                      | 2,800,000.00          | 4,200,000.00          |
| Provision for DAPFCL House building Interest | 0                     | 9,635,062.00          |
| Provision for DAPFCL Motor Cycle Interest    | 0                     | 1,404,434.00          |
| Others Expenses                              | 1,604,000.00          |                       |
| Provision for vehicle Insurance Claim        | 1,366,710.00          | -                     |
| <b>Total</b>                                 | <b>505,752,372.74</b> | <b>525,253,555.84</b> |

Details schedule shown in Annexure-J

Note- 18.02000: Creditors For Goods Supply

| Particulars  | 2023 - 2024             | 2022 - 2023           |
|--|-------------------------|-----------------------|
| Local suppliers  | 10,586,455.71           | 17,821,514.14         |
| C & f value  | 1,040,128,162.16        | 108,775,830.16        |
| Custom duty  | 484,998.37              | 484,998.37            |
| Local Agent commission                                 | 3,531,800.06            | 26,000.00             |
| Marine charge  | 3,972,671.00            |                       |
| Inspection charge (PSI)                                | 4,242,230.61            | 4,022,595.85          |
| Survay Fee   | 175,000.00              | 164,500.00            |
| Other charge   | 1,015,194.38            | 1,015,194.38          |
| C & F Commission                                       | 52,030.00               | 16,609.00             |
| L/C Opening Charge                                     | 6,550,651.51            | 1,754,923.84          |
| Carring Charge   | 24,000.00               | 6,000.00              |
| PLI Charge   | 870,000.00              | 210,000.00            |
| Cash purchase clearing account                         | 418,793.45              | 657,279.32            |
| Customers deposit against sales - Factory              | 1,394,293.45            | 3,586,893.45          |
| Customers deposit against sales- Rajshahi Buffer       | 1,057,350.00            | 22,918,750.00         |
| Customers deposit against sales- Bogra Buffer          |                         | 32,415,900.00         |
| Customers deposit against sales- Baghabari Buffer      | 5,528,050.00            | 22,264,200.00         |
| Customers deposit against sales- Gaibandha Buffer      | 3,800.00                | 13,583,100.00         |
| Customers deposit against sales- Mahendra Nagar Buffer |                         | 4,015,650.00          |
| Customers deposit against sales- Dinalpur Buffer       | 57,400.00               | 5,421,100.00          |
| Customers deposit against sales- Thakurgaon Buffer     |                         | 7,503,100.00          |
| Customers deposit against sales- Sherpur Buffer        | 93,847.00               | 8,266,897.00          |
| Customers deposit against sales- Jessore Buffer        |                         | 85,837,250.00         |
| Customers deposit against sales- Bhola Buffer          |                         | 55,118,050.00         |
| Customers deposit against sales- Tekerhat Buffer       |                         | 12,276,850.00         |
| Customers deposit against sales- Tepakhola Buffer      |                         | 9,606,400.00          |
| Customers deposit against sales- GPFPLC Buffer         |                         | 37,281,900.00         |
| Customers deposit against sales- SFCL Buffer           | 2,176,400.00            | 6,827,600.00          |
| <b>Total</b>   | <b>1,082,363,127.70</b> | <b>461,879,085.51</b> |

Details schedule shown in Annexure-J



Note- 18.03000: Creditors For Other Finance

| Particulars   | 2023 - 2024          | 2022 - 2023          |
|---|----------------------|----------------------|
| Security deposit(general)                             | 37,215,410.00        | 40,120,896.00        |
| Dap dealers security                                  | 1,113,003.00         | 1,113,003.00         |
| I.T deduction from party                              | 1,971,558.63         | 1,372,268.72         |
| VAT deduction from party                              | 2,215,056.29         | 2,855,838.48         |
| Sundry deposit  | 682,310.00           | 682,310.00           |
| Insurance recovery from party                         | 3,522,711.00         | 3,522,711.00         |
| Deduction for welfare fund                            | 1,542,125.00         |                      |
| Other deduction                                       | 138,136.00           | 138,136.00           |
| Deduction of dapcl PF loan                            | 46,724.00            | 46,724.00            |
| Deduction of H.O. PF loan                             | 23,756.00            | 23,756.00            |
| Other project PF loan                                 | 51,740.00            | 140,968.00           |
| Other project welfare loan                            | 169,198.00           | 169,198.00           |
| Recovery of H.O M.C loan                              | 128,991.00           | 128,991.00           |
| Recovery of H.O H.B loan                              | 149,378.00           | 241,811.00           |
| Union subscription                                    | 20.00                | 20.00                |
| Employees club subscription                           | 20,946.00            | 20,946.00            |
| Officers association subscription                     | 3,306.00             | 3,306.00             |
| DAPFCL welfare fund                                   | 97,284.00            | 97,284.00            |
| Recovery of advance to welfare fund                   | 2,677,000.00         | 1,537,000.00         |
| Diploma association                                   | 3,726.00             | 3,726.00             |
| Revenue stamp   | 114,840.00           | 111,280.00           |
| DAPFCL Haj scheme                                     | 11,300.00            | 11,300.00            |
| Dish antena   | 5,160.00             | 5,160.00             |
| CPPF loan   | 10,231.00            | 10,231.00            |
| DAPFCL W.F loan                                       | 84,110.00            | 31,310.00            |
| Ladies club sub.                                      | 15,070.00            | 15,070.00            |
| Ded.of other project salary advance                   | 183,429.97           | 183,429.97           |
| Ded.of other project wages advance                    | 19,284.00            | 19,284.00            |
| Donation  | 127,730.00           | 78,730.00            |
| Recovery of other project H.B loan                    |                      | 56,945.00            |
| Other deduction                                       | 441,199.00           | 438,829.00           |
| DAPFCL PF trust                                       | 1,441,732.00         | 2,121,431.00         |
| H.O. P.F trust  |                      | 534,402.00           |
| Other project P.F                                     | 4,882,615.00         | 5,190,825.00         |
| Incentive bonus                                       | 1,178,947.00         | 14,611,049.00        |
| Wages clearing account                                | 136,620.00           |                      |
| TA/DA expenses  | 4,780.00             | 4,780.00             |
| Salary income tax                                     | 760,581.00           | 760,081.00           |
| Profit participation fund                             | 59,400.00            | 59,400.00            |
| Gratuity fund clearing account                        | 69,126.00            | 69,126.00            |
| Engineers association clearing a/c                    | 9,600.00             |                      |
| Recovery of other pro.purchase adv.                   | 8,000.00             | 8,000.00             |
| Recovery of purchase advance                          | 141,014.00           | 141,014.00           |
| PF fund clearing account                              | 42,803.00            | 42,803.00            |
| P. F refundable                                       | 26,284.00            | 26,284.00            |
| OT Deduction from Final Settlement                    | 4,557,257.00         | 1,067,950.00         |
| Shift/Night allowance deduction from final settlement | 67,210.00            | 10,440.00            |
| P.F (Audit Objection)                                 | 203,203.00           | 192,460.00           |
| Electricity Bill (Audit Objection)                    | 91,944.00            | 61,824.00            |
| Gas Bill (Audit Objection)                            | 15,600.00            | 10,800.00            |
| Recovery Arrear HR Expense(Slab)                      | 604,956.00           | 262,344.00           |
| Food & Conveyance Deduction (Audit Objection)         | 110,500.00           | 86,190.00            |
| Others(Audit Objection)                               | 52,037.00            | 42,582.00            |
| Recovery against Training Allowance(Audit Objection)  | 152,100.00           |                      |
| Recovery against salary income tax (Audit Objection)  | 76,320.00            |                      |
| Recovery against Uniform (Audit Objection)            | 9,750.00             |                      |
| <b>Total</b>  | <b>67,487,111.89</b> | <b>78,484,247.17</b> |

Details schedule shown in Annexure-J



Note- 18.04000: Current Account With Enterprise

| Particulars                            | 2023 - 2024       | 2022 - 2023         |
|--|-------------------|---------------------|
| CUFL - P.F contribution                | 13,614.00         |                     |
| CUFL - Additional P.F contribution     | 5,200.00          | 5,200.00            |
| CUFL - House rent                      | 18,682.00         | 596,021.00          |
| CUFL - Water charge                    | 400.00            | 14,512.00           |
| CUFL - Electricity charge              | 431.00            | 19,108.00           |
| CUFL - Gas charge                      | 1,393.00          | 152,431.00          |
| JFCL - P.F contribution                | 2,322.00          |                     |
| AFCCCL - P.F contribution              | 2,448.00          |                     |
| AFCCCL - House rent                    |                   | 8,558.00            |
| AFCCCL - Electricity charge            |                   | 32.00               |
| AFCCCL - Gas charge                    |                   | 40.00               |
| PUFFL - P.F contribution               | 46,410.00         | 46,410.00           |
| PUFFL - P.F Loan                       | 8,600.00          | 8,600.00            |
| PUFFL - House rent                     | 5,928.00          | 5,928.00            |
| PUFFL - Water charge                   | 3.00              | 3.00                |
| PUFFL - Electricity charge             | 245.00            | 245.00              |
| PUFFL - Gas charge                     | 1,966.00          | 1,966.00            |
| TSPCL - P.F Contribution               | 3,037.00          | 15,035.00           |
| TSPCL - Additional P.F Contribution    | 1,399.00          | 1,399.00            |
| TSPCL - P.F Loan                       | 20,000.00         | 25,000.00           |
| TSPCL - House rent                     |                   | 92,262.00           |
| TSPCL - Gas charge                     |                   | 5,325.00            |
| UFFL - P.F Contribution                | 83,598.00         | 113,350.00          |
| UFFL - Additional P.F Contribution     | 4,400.00          | 4,400.00            |
| UFFL - P.F Loan                        | 55,178.00         | 55,178.00           |
| UFFL - House rent                      |                   | 71,886.00           |
| UFFL - Electricity charge              |                   | 2,686.00            |
| UFFL - Gas charge                      |                   | 22,512.00           |
| KPML - P.F Contribution                | 239,808.00        | 239,808.00          |
| KPML - Additional P.F Contribution     | 2,000.00          | 2,000.00            |
| KPML - P.F Loan                        | 7,228.00          | 7,228.00            |
| KPML - House rent                      | 41,552.00         | 62,304.00           |
| KPML - Water charge                    | 2,724.00          | 2,804.00            |
| KPML - Electricity charge              | 27.00             | 1,170.00            |
| KPML - Gas charge                      | 966.00            | 13,864.00           |
| DLC - Water charge                     | 6.00              | 6.00                |
| Chattak cement - P.F Contribution      | 5,022.00          | 14,970.00           |
| Chattak cement - House rent            |                   | 12,096.00           |
| Chattak cement - Electricity charge    |                   | 84.00               |
| Chattak cement - Gas charge            |                   | 6,480.00            |
| UGSFL - P.F Contribution               | 24,552.00         | 24,552.00           |
| UGSFL - House rent                     | 8,064.00          | 8,064.00            |
| UGSFL - Electricity charge             | 675.00            | 675.00              |
| UGSFL - Gas charge                     | 2,925.00          | 2,925.00            |
| Chittagong chemical complex - P.F Loan | 56,250.00         | 56,250.00           |
| SFCL - P.F Contribution                | 2,432.00          | 3,222.00            |
| <b>Total</b>                           | <b>669,485.00</b> | <b>1,726,589.00</b> |



Note- 19.00000: Provision for income tax

| Particulars                        | 2023 - 2024            | 2022 - 2023             |
|------------------------------------|------------------------|-------------------------|
| <b>Opening</b>                     |                        |                         |
| Prov. for income tax & surcharge   | 29,177,878.00          | 29,177,878.00           |
| Provision for turnover tax         | 90,042,061.15          | 102,182,383.43          |
| <b>Total</b>                       | <b>119,219,939.15</b>  | <b>131,360,261.43</b>   |
| <b>ADD : Addition</b>              |                        |                         |
| Prov. for income tax & surcharge   | -                      | -                       |
| Provision for turnover tax         | 56,233,091.37          | 88,070,710.15           |
| <b>Total :</b>                     | <b>56,233,091.37</b>   | <b>88,070,710.15</b>    |
| <b>Less : Payment / Adjustment</b> |                        |                         |
| Payment / Adjustment               | (88,070,710.15)        | (100,211,032.43)        |
| <b>Total</b>                       | <b>(88,070,710.15)</b> | <b>(100,211,032.43)</b> |
| <b>Closing</b>                     |                        |                         |
| Prov. for income tax & surcharge   | 29,177,878.00          | 29,177,878.00           |
| Provision for turnover tax         | 58,204,442.37          | 90,042,061.15           |
| <b>Total</b>                       | <b>87,382,320.37</b>   | <b>119,219,939.15</b>   |

DAP has some excess provision for the year 2006-2007, 2007-2008, 2010-2011, 2011-2012, 2012-2013 and 2013-2014, which will adjust subsequent year

Note- 19.10 Provision For Turnover Tax

| Particulars                                    | 2023 - 2024          | 2022 - 2023       |
|--|----------------------|-------------------|
| <b>A. Minimum tax on non operating income:</b> |                      |                   |
| Non Operating Income                           | 117,495,010.88       | 109,519,099.29    |
| Tax rate                                       | 27.50%               | 27.50%            |
| Minimum tax on non operating income            | <b>32,311,128</b>    | <b>30,117,752</b> |
| <b>B. Minimum tax on gross receipt</b>         |                      |                   |
| Net Turnover                                   | 9,254,686,952.00     | 14,568,932,458.00 |
| Non Operating Income                           | 117,495,010.88       | 109,519,099.29    |
| Total Gross receipts                           | 9,372,181,962.88     | 14,678,451,557.29 |
| Minimum tax on Gross receipt @.6%              | <b>56,233,091.37</b> | <b>88,070,710</b> |

Minimum tax on non operating income & Minimum tax on gross receipt whichever is higher

Note- 20.00000: Net Turnover

| Particulars                          | 2023 - 2024             | 2022 - 2023              |
|--------------------------------------|-------------------------|--------------------------|
| Sale of DAP - Factory                | 83,164,900.00           | 135,311,350.00           |
| Sales of DAP - Rajshahi Buffer       | 124,993,400.00          | 87,708,500.00            |
| Sales of DAP - Bogra Buffer          | 189,990,500.00          | 121,424,950.00           |
| Sales of DAP - Baghabari Buffer      | 126,746,150.00          | 84,855,050.00            |
| Sales of DAP - Gaibandha Buffer      | 129,539,150.00          | 94,650,350.00            |
| Sales of DAP - Mahendra Nagar Buffer | 65,328,650.00           | 57,840,350.00            |
| Sales of DAP - Dinajpur Buffer       | 122,228,900.00          | 122,323,500.00           |
| Sales of DAP - Thakurgaon Buffer     | 74,679,500.00           | 73,693,250.00            |
| Sales of DAP - Sherpur Buffer        | 68,685,000.00           | 141,611,300.00           |
| Sales of DAP - Jessore Buffer        | 287,047,250.00          | 263,404,850.00           |
| Sales of DAP - Shiromani Buffer      | 66,532,300.00           | 66,872,700.00            |
| Sales of DAP - Bhola Buffer          | 184,375,050.00          | 168,272,450.00           |
| Sales of DAP - Tekerhat Buffer       | 76,444,600.00           | 97,083,750.00            |
| Sales of DAP - Tepakhola Buffer      | 66,899,950.00           | 62,487,550.00            |
| Sales of DAP - GPFPLC Buffer         | 288,454,200.00          | 245,964,650.00           |
| Sales of DAP - SFCL Buffer           | 68,038,050.00           | 49,171,700.00            |
| Sales of DAP - AFCL Buffer           | 171,762,850.00          | 101,919,500.00           |
| Total Sales of DAP                   | 2,194,910,400.00        | 1,974,595,750.00         |
| Govt. subsidy on sale of DAP         | 7,059,776,552.00        | 12,594,336,708.00        |
| <b>Total</b>                         | <b>9,254,686,952.00</b> | <b>14,568,932,458.00</b> |



Note- 21.1000: Raw Materials Consumption

| Particulars           | 2023 - 2024             | 2022 - 2023              |
|-----------------------|-------------------------|--------------------------|
| Phosphoric acid       | 5,778,548,800.48        | 9,924,945,221.98         |
| Ammonia               | 1,108,946,492.99        | 2,660,827,091.38         |
| Sulphuric acid        | 65,321,640.16           | 95,274,295.89            |
| Filler materials/sand | 302,141.86              | 97,613.08                |
| <b>Total</b>          | <b>6,953,119,075.49</b> | <b>12,681,144,222.33</b> |

Note- 21.2000: Packing Material Consumption

| Particulars             | 2023 - 2024          | 2022 - 2023           |
|-------------------------|----------------------|-----------------------|
| WPP bags                | 92,087,256.33        | 100,437,160.08        |
| Sewing needle           | 78,917.84            | 85,950.00             |
| Sewing thread           | 1,032,782.98         | 793,032.92            |
| Other packing materials | 13,260.00            | -                     |
| <b>Total</b>            | <b>93,212,217.15</b> | <b>101,316,143.00</b> |

Note- 21.3000: POWER ,FUEL & Repair and Maintenance

| Particulars                          | 2023 - 2024           | 2022 - 2023           |
|--------------------------------------|-----------------------|-----------------------|
| Natural Gas                          | 36,857,839.00         | 38,235,023.00         |
| Electricity Expenses                 | 173,468,704.40        | 149,896,106.00        |
| Steam                                | 14,934,014.50         | 8,825,313.00          |
| Process Water                        | 2,071,765.00          | 2,594,675.00          |
| Cooling water                        | 1,462,222.00          | 1,851,095.00          |
| Demin Water                          | 1,682,405.00          | 2,181,997.00          |
| Oil & Lubricant                      | 9,687,538.97          | 9,470,577.54          |
| <b>Sub total of Power &amp; Fuel</b> | <b>240,164,488.87</b> | <b>213,054,786.54</b> |
| Repair & Maintenance                 | 30,197,322.00         | 18,522,606.00         |
| <b>Total</b>                         | <b>270,361,810.87</b> | <b>231,577,392.54</b> |

Note- 21.4000: Spares and Accessories & Stores Consumption

| Particulars                    | 2023 - 2024          | 2022 - 2023          |
|--------------------------------|----------------------|----------------------|
| Machinery spare & accessories  | 12,705,369.66        | 9,489,694.67         |
| Plant spare & accessories      | 15,790,571.37        | 14,389,176.29        |
| Electrical spare & accessories | 8,138,118.92         | 4,594,805.47         |
| Instrument spares              | 7,207,420.79         | 3,560,559.66         |
| Bagging spare & accessories    | 82,287.46            | 99,370.34            |
| Other spare & accessories      | 2,579,647.20         | 2,014,311.37         |
| Waste cloth & ganjee cutting   | 104,133.19           | 160,881.53           |
| Other store consumption        | 1,208,893.68         | 1,406,233.85         |
| <b>Total</b>                   | <b>47,816,442.27</b> | <b>35,715,033.18</b> |

Note- 21.5000: Other Factory Overhead

| Particulars               | 2023 - 2024   | 2022 - 2023   |
|---------------------------|---------------|---------------|
| Canteen subsidy           | 107,770.00    | -             |
| Contract labour           | 34,683,950.00 | 36,268,700.00 |
| Death compensation        | 683,000.00    | 1,000,000.00  |
| Entertainment expenses    | 200,000.00    | 529,904.00    |
| Get-together/picnic       | 1,062,468.00  | 632,392.00    |
| Honorarium & reward       | 109,600.00    | 354,000.00    |
| Vehicle insurance         | -             | 1,192,881.00  |
| Medical expenses          | 200,000.00    | 400,000.00    |
| Printing & stationery     | 155,852.00    | 485,720.00    |
| Telephone, fax & internet | 272,692.00    | 500,000.00    |
| Training expenses         | 303,641.00    | 449,700.00    |
| Travelling & conveyance   | 2,474,715.00  | 2,077,475.00  |
| Uniform & liveries        | 3,930,449.00  | 4,499,064.26  |
| Repair & maintenance      | -             | -             |
| Ansar salary              | -             | -             |
| Cultural & iftar party    | 681,500.00    | 238,569.00    |



| Particulars                       | 2023 - 2024          | 2022 - 2023          |
|-----------------------------------|----------------------|----------------------|
| Donation & subscription           |                      | 4,000.00             |
| Expense for employees club        |                      | 447,000.00           |
| Games & sports                    |                      | 126,195.00           |
| Licence Renewal fees              | 400,000.00           | 131,000.00           |
| Repair & maintenance of vehicles  | 1,019,653.00         | 112,525.00           |
| Repair & maintenance(civil works) | 3,836,952.00         | 9,363,368.00         |
| Transport hire charge             | 1,028,040.00         | 1,067,560.00         |
| Vehicle running expenses          | 1,400,000.00         | 1,623,255.00         |
| Legal & professional fees         |                      | -                    |
| Bagging,stacking & insertion      | 7,281,271.00         | 5,036,739.00         |
| Loading & unloading.              |                      | -                    |
| Accidental loss                   |                      | -                    |
| Compensatory diet                 | 5,761,183.00         | 5,055,750.00         |
| Fire & safety                     | 14,640.00            | 151,048.00           |
| Laboratory chemicals/sample test  | 71,804.00            | 109,421.01           |
| Lump breaking                     | 649,262.00           | 498,000.00           |
| Process cleaning                  | 12,106,449.00        | 9,986,954.00         |
| Religious festival.               | 244,440.00           | 270,686.00           |
| Store & other consumable exp.     | 510.00               | 27,468.00            |
| Rent, rates & toll taxes          | 200,000.00           | 294,000.00           |
| Expert Services                   | 1,119,500.00         | 2,293,272.00         |
| <b>Total</b>                      | <b>79,999,341.00</b> | <b>85,226,646.27</b> |

**Note- 22.00000: Administrative Overhead**

| Particulars                         | 2023 - 2024   | 2022 - 2023   |
|-------------------------------------|---------------|---------------|
| Depreciation Expense (5%)           | 29,703,624.08 | 29,630,273.66 |
| Canteen subsidy                     | 258,400.00    |               |
| Contract labour                     | 13,426,975.00 | 13,275,075.00 |
| Death compensation                  | 1,949,800.00  | 1,220,000.00  |
| Entertainment expenses              | 595,071.00    | 300,201.00    |
| Get-together/picnic                 |               | 302,108.00    |
| Honorarium & reward                 | 1,634,300.00  | 3,722,769.00  |
| Vehicle insurance                   | 936,256.00    | 202,584.00    |
| Medical expenses                    | 301,373.00    | 601,991.00    |
| Newspaper & periodicals             | 164,346.00    | 124,541.00    |
| Printing & stationery               | 411,745.00    | 448,357.00    |
| Telephone,fax & internet            | 112,472.00    | 233,902.00    |
| Training expenses                   | 189,677.00    | 162,805.00    |
| Travelling & conveyance             | 2,786,776.00  | 3,052,025.00  |
| Uniform & liveries                  | 782,000.00    | 300,000.00    |
| Advertisement & publicity           | 5,775,356.00  | 7,915,604.00  |
| Repair & maintenance                |               | -             |
| BSTI marking fees                   |               | -             |
| Ansar salary                        | 15,308,872.00 | 17,522,750.00 |
| Consultancy fees                    |               | -             |
| Cultural & iftar party              | 140,000.00    |               |
| Domestic gas consumption            | 1,192,002.00  | 1,487,411.00  |
| Donation & subscription             | 5,800.00      | 1,800.00      |
| Expense for employees club          | 447,000.00    |               |
| Expense for officers club           |               | 422,345.00    |
| Games & sports                      | 374,898.00    | 374,582.00    |
| Mosque & maktab                     | 4,130.00      | 15,088.00     |
| Plantation expenses                 | 173,170.00    | 91,485.00     |
| Postage & telegram                  | 62,365.00     | 96,546.00     |
| Repair & maintenance (office equip) | 5,445.00      |               |
| Repair & maintenance of vehicles    | 1,255,601.55  | 743,745.58    |
| Repair & maintenance(civil works)   | 3,881,808.00  | 8,690,688.00  |
| Scholarship & grants                | 174,000.00    | 386,000.00    |
| Transport hire charge               | 1,465,219.00  | 2,637,918.00  |
| Vehicle running expenses            | 1,726,744.00  | 1,215,503.00  |



| Particulars                   | 2023 - 2024           | 2022 - 2023           |
|-------------------------------|-----------------------|-----------------------|
| Legal & professional fees     | 637,440.00            | 168,893.00            |
| Professional fees             | -                     | -                     |
| Rent, rates & toll taxes      | 161,626.00            | 435,398.00            |
| Audit fees                    | 80,000.00             | 79,000.00             |
| Bank charge                   | -                     | -                     |
| Board meeting fees            | 2,149,648.00          | 2,024,017.00          |
| Religious Festival            | 267,567.00            | 272,391.00            |
| General admin expenses.       | 46,893.63             | 42,508.00             |
| Guest house expenses          | 992,028.00            | 878,869.00            |
| Licence renewal fees          | 443,856.00            | 543,771.00            |
| National day celebration      | 556,120.00            | 587,005.00            |
| TICI levy                     | 10,000,000.00         | 13,541,000.00         |
| ERP Software Maintenance Fees | 858,824.00            | 1,200,000.00          |
| Union Parishad Tax            | 1,440,000.00          | -                     |
| Accidental loss               | 450,000.00            | -                     |
| <b>Total</b>                  | <b>103,329,228.26</b> | <b>114,950,949.24</b> |

**Note- 23.00000: Selling & Distribution Expenses**

| Particulars                                   | 2023 - 2024           | 2022 - 2023           |
|---|-----------------------|-----------------------|
| Contract labour                               | 6,000,000.00          | 6,300,000.00          |
| Death compensation                            | 341,000.00            | 166,080.00            |
| Entertainment expenses                        | 200,500.00            | 340,960.00            |
| Honorarium & reward                           | -                     | -                     |
| Medical expenses                              | 200,000.00            | -                     |
| Newspaper & periodicals                       | -                     | -                     |
| Printing & stationery                         | 250,000.00            | -                     |
| Training expenses                             | 200,000.00            | -                     |
| Travelling & conveyance                       | 490,000.00            | 400,000.00            |
| Uniform & liveries                            | 300,000.00            | -                     |
| Repair & maintenance                          | 102,929.00            | 49,227.00             |
| BSTI marking fees                             | 1,165,744.50          | 1,164,594.50          |
| Repair & maintenance of Vehicle               | 200,000.00            | -                     |
| Repair & maintenance (civil works)            | 605,700.00            | 3,883,554.00          |
| DAP loading expenses                          | 10,216,908.00         | 12,768,511.21         |
| Rent, rates & toll taxes                      | 159,667.00            | 48,000.00             |
| Carrying & handling (Store)                   | 464,006.00            | 169,561.00            |
| Vehicle running expenses                      | 330,000.00            | 400,000.00            |
| Carryin and Handling of DAP                   | 338,252,501.00        | 309,719,521.00        |
| Loading and Unloading Charge (Buffer Expense) | 636,868.00            | -                     |
| <b>Total</b>                                  | <b>360,115,823.50</b> | <b>335,410,008.71</b> |

**Note- 24.00000: Interest & Financial Charges**

| Particulars          | 2023 - 2024          | 2022 - 2023         |
|----------------------|----------------------|---------------------|
| Interest on ADP loan | 7,870,000.00         | 7,870,000.00        |
| Bank charges         | 55,456.50            | 72,534.00           |
| Excise duty          | 2,514,150.00         | 1,999,575.41        |
| <b>Total</b>         | <b>10,439,606.50</b> | <b>9,942,109.41</b> |

**Note- 25.00000: Other Income**

| Particulars                    | 2023 - 2024    | 2022 - 2023   |
|--------------------------------|----------------|---------------|
| Interest on SND A/C            | 9,322,088.81   | 15,544,058.95 |
| Interest on FDR A/C            | 104,555,255.76 | 59,942,320.97 |
| Fine & compensation            | -              | 7,145.00      |
| Forfiture account              | 892,610.03     | 264,953.50    |
| Liquidated damage              | 988,180.00     | 815,101.00    |
| Sale of tander form            | 407,800.00     | 397,250.00    |
| Enlishment fees                | 199,000.00     | 30,000.00     |
| Profit on sale of fixed assets | -              | 1,208,715.00  |



| Particulars                     | 2023 - 2024           | 2022 - 2023           |
|---------------------------------|-----------------------|-----------------------|
| Sale of scrap                   | 181,630.28            |                       |
| Powder DAP sales.               |                       | 30,108,538.87         |
| Canteen Rent                    | -                     | -                     |
| Recruitment Income              |                       | -                     |
| Interest on house building loan | 565,243.00            | 626,075.00            |
| Interest on Motor Cycle Loan    | 383,203.00            | 574,941.00            |
| <b>Total</b>                    | <b>117,495,010.88</b> | <b>109,519,099.29</b> |

**Note- 26.00000: Salary, Allowance & Wages**

| Particulars                | 2023 - 2024           | 2022 - 2023           |
|----------------------------|-----------------------|-----------------------|
| Basic pay                  | 61,692,611.00         | 59,231,326.00         |
| Basic wages                | 34,413,571.00         | 39,714,060.00         |
| Dearness allowance         | 3,979,686.00          |                       |
| House rent allowance       | 39,551,311.00         | 40,802,941.00         |
| Festival bonus             | 14,927,969.00         | 24,461,357.00         |
| Washing allowance          | 612,911.00            | 550,077.00            |
| Gas allowance              | -                     | -                     |
| Conveyance allowance       | 84,362.00             | 65,674.00             |
| Medical allowance          | 7,451,448.00          | 7,458,948.00          |
| Tiffin allowance           | 686,798.00            | 698,651.00            |
| Shift allowance            | 325,361.00            | 512,035.00            |
| Charge allowance           | 26,352.00             | 36,000.00             |
| Honorarium                 | 20,000.00             | 24,500.00             |
| Canteen subsidy            | -                     | -                     |
| Co. P.F contribution       | 7,365,117.00          | 8,272,511.00          |
| Incentive bonus            |                       | 14,611,049.00         |
| Leave pay                  | 998,549.00            | 541,251.00            |
| Gratuity                   | 24,892,220.00         | 36,462,739.00         |
| Food & conveyance          | 8,827,600.00          | 5,837,200.00          |
| Overtime                   | 26,874,053.00         | 26,775,339.00         |
| Lump grant                 | 672,936.00            | 1,120,387.00          |
| Education allowance        | 1,070,992.00          | 1,267,751.00          |
| Naboborsho allowance.      | 1,499,989.00          | 1,699,691.00          |
| Recreation allowance.      | 380,680.00            | 2,924,950.00          |
| Risk allowance             | 723,211.00            | 843,411.00            |
| Death compensation         | -                     | -                     |
| Night allowance            | 768,000.00            | 853,320.00            |
| Mobile/telephone allowance | 48,848.00             | 80,400.00             |
| <b>Total</b>               | <b>237,894,575.00</b> | <b>274,845,568.00</b> |

**Note- 26.01000: Allocation of Salary, Allowance & Wages**

| Particulars                         | 2023 - 2024           | 2022 - 2023           |
|-------------------------------------|-----------------------|-----------------------|
| Direct Factory Salary & Wages (44%) | 104,673,613.00        | 120,932,049.92        |
| Indirect Salary & Wages (32%)       | 76,126,264.00         | 87,950,581.76         |
| Salary & Allowance (Admin) (22%)    | 52,336,806.50         | 60,466,024.96         |
| Salary & Allowance (Sales) (2%)     | 4,757,891.50          | 5,496,911.36          |
| <b>Total</b>                        | <b>237,894,575.00</b> | <b>274,845,568.00</b> |

**Note- 27.00000: Audit Fees**

| Particulars                | 2023 - 2024 | 2022 - 2023 |
|----------------------------|-------------|-------------|
| Audit fees during the year | 101,200.00  | 141,200.00  |



**Note- 28.00000: Head Office Management Expense**

| Particulars                    | 2023 - 2024    | 2022 - 2023    |
|--------------------------------|----------------|----------------|
| Head Office Management Expense | 140,000,000.00 | 180,000,000.00 |

**Note- 29.00000: Factory Insurance**

| Particulars       | 2023 - 2024   | 2022 - 2023   |
|-------------------|---------------|---------------|
| Factory Insurance | 19,566,294.00 | 22,321,125.00 |

BCIC levy which is fixed up as per BCIC Board.

**Note- 30.00000 : Contingent Liabilities**

| Particulars                                | 2023-2024             | 2022-2023             |
|--|-----------------------|-----------------------|
| Demand Notice for 2015-2016                | 272,223,204.00        | 272,223,204.00        |
| Demand Notice for 2016-2017                | 138,089,560.00        | 138,089,560.00        |
| Demand Notice for 2019-2020                | 75,790,077.00         | -                     |
| <b>Total</b>                               | <b>486,102,841.00</b> | <b>410,312,764.00</b> |
| Receive/Adjustment during the year         |                       |                       |
| <b>Closing Balance as on June 30, 2024</b> | <b>486,102,841.00</b> | <b>410,312,764.00</b> |

Appeal have been lodged with the Income Taxes Appellate Tribunal, Chattogram against the Income Tax Authority demanded of 2015-2016 & 2019-2020 tax year. Following the order of Tax Appellate Tribunal, Chattogram, the tax case of the tax year 2016-2017 is on the process of appeal to the high court for re-examination, monitoring and legal remedy.

**Note- 31.00000: Production & Sales of DAP Fertilizer in MT**

| Particulars                          | 2023 - 2024      | 2022 - 2023      |
|--------------------------------------|------------------|------------------|
| Initial Production Capacity          | 528,000.00       | 528,000.00       |
| Attainable Production Capacity       | 200,000.00       | 200,000.00       |
| Opening stock During the year        | 33,430.05        | 42,150.80        |
| Add: Production During the Year      | 92,594.00        | 119,132.00       |
| Available of Sales                   | 126,024.05       | 161,282.80       |
| Less: Sales During the Year          | 115,521.60       | 127,852.75       |
| <b>Closing Stock During the Year</b> | <b>10,502.45</b> | <b>33,430.05</b> |

**Note- 32.00000: Number of Employees**

| Particulars    | Approved   | 2023 - 2024   | 2022 - 2023   |
|----------------|------------|---------------|---------------|
| Factory Worker | 236        | 148.00        | 173.00        |
| Officer        | 346        | 112.00        | 131.00        |
| Staff          | 234        | 115.00        | 134.00        |
| <b>Total</b>   | <b>816</b> | <b>375.00</b> | <b>438.00</b> |



ANNEXURE-A

DAP FERTILIZER COMPANY LTD.  
Rangadia, Chattogram-4000

SCHEDULE OF PLANT - 1 GOVT. EQUITY (CODE NO: 8350) FOR THE YEAR ENDED 30TH JUNE 2024

Amount In Taka

| Year         | GO Order No & Date  | Loan                    | Development             | CD & VAT              | Total                   |
|--------------|---|-------------------------|-------------------------|-----------------------|-------------------------|
| 1999-2000    | No-Shim/Dev-2/FR-11(BCIC)/99/424, Date 29/06/2000                     | 0.00                    | 200,000.00              | 0.00                  | 200,000.00              |
| 2000-2001    | No-Shim/Dev-2/FR-11(BCIC)/99/497, Date 23/10/2000                     | 0.00                    | 320,000,000.00          | 0.00                  | 320,000,000.00          |
| 2003-2004    | No-Shim/Pau/CISPR-1/DAP-1/33/2004/82, Date 03/06/2004                 | 0.00                    | 64,800,000.00           | 0.00                  | 64,800,000.00           |
| 2004-2005    | No-Shim/Pau/Pari-1//DAP-1/33/2004/136/1(7)<br>Date 27/09/2004         | 0.00                    | 23,100,000.00           | 0.00                  | 23,100,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/120/1(7)<br>Date 07/06/2005         | 0.00                    | 219,000,000.00          | 0.00                  | 219,000,000.00          |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/25/1(7)<br>Date 01/02/2005          | 0.00                    | 95,400,000.00           | 0.00                  | 95,400,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/168, Date 14/12/2004                | 0.00                    | 0.00                    | 21,450,000.00         | 21,450,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/28/1(6)<br>Date 02/02/2005          | 0.00                    | 0.00                    | 26,550,000.00         | 26,550,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/103(6)<br>Date 21/05/2005           | 0.00                    | 0.00                    | 52,000,000.00         | 52,000,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/121/1(6)<br>Date 07/06/2005         | 0.00                    | 0.00                    | 25,000,000.00         | 25,000,000.00           |
| 2005-2006    | No-Shim/Pau/Pari-1//DAP-1/33/2004/3/1(7)<br>Date 03/01/2006           | 0.00                    | 201,250,000.00          | 0.00                  | 201,250,000.00          |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/92/1(9)<br>Date 28/05/2006          | 0.00                    | 100,625,000.00          | 0.00                  | 100,625,000.00          |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/109/1(9)<br>Date 13/06/2006         | 0.00                    | 100,625,000.00          | 0.00                  | 100,625,000.00          |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/265<br>Date 07/12/2005              | 0.00                    | 0.00                    | 23,750,000.00         | 23,750,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/33/2004/Date 13/06/06                       | 0.00                    | 0.00                    | 23,750,000.00         | 23,750,000.00           |
| 2006-2007    | No-Shim/Pau/Pari-1//DAP-1/Arthamokti/6/2006/172/1(8)<br>Date 06/09/06 | 0.00                    | 321,450,000.00          | 0.00                  | 321,450,000.00          |
| 2007-2008    | No - CAO/Shilpa/ Nirikkha/107 - Excess Fund Refund                    | 0.00                    | (50,000.00)             | 0.00                  | (50,000.00)             |
| 2008-2009    | No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9)<br>Date 10/11/08           | 0.00                    | 61,800,000.00           | 0.00                  | 61,800,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10)<br>Date 15/12/08          | 0.00                    | 61,800,000.00           | 0.00                  | 61,800,000.00           |
| 2009-2010    | ADP Fund Refund, Challan No. 53/16, Date 12/04/2009                   | 0.00                    | (35,300,000.00)         | 0.00                  | (35,300,000.00)         |
|              | ADP Fund Refund, Challan No. 56/189, Date 24/03/2010                  | 0.00                    | (70,654,554.77)         | 0.00                  | (70,654,554.77)         |
|              | ADP Fund Refund, No. S-2-32/B:Rev:Acc:9-10/895, Date 06/05/2010       | 0.00                    | (27,345,445.23)         | 0.00                  | (27,345,445.23)         |
| 2018-2019    | Foreign Loan convert to Equity as per SLA, Dated: 05.08.2018          | 2,246,397,327.00        | 0.00                    |                       | 2,246,397,327.00        |
| <b>Total</b> |   | <b>2,246,397,327.00</b> | <b>1,249,900,000.00</b> | <b>172,500,000.00</b> | <b>3,668,797,327.00</b> |



**ANNEXURE-B**

**DAP FERTILIZER COMPANY LTD.**  
Rangadia, Chattogram-4000

**SCHEDULE OF PLANT - 2 GOVT. EQUITY (CODE NO: 8340) FOR THE YEAR ENDED 30TH JUNE 2024**

Amount In Taka

| Year         | GO Order No & Date  | Loan                    | Development             | CD & VAT              | Total                   |
|--------------|---|-------------------------|-------------------------|-----------------------|-------------------------|
| 2001-2003    | No-Shim/Dev-2/FR-11(BCIC)/199/709<br>Date: 24/06/2001   | 0.00                    | 600,000,000.00          | 0.00                  | 600,000,000.00          |
| 2003-2004    | No-Shim/Pau/Sispan-1/DAP-2/34/2004/83<br>Date: 03/06/2004   | 0.00                    | 24,700,000.00           | 0.00                  | 24,700,000.00           |
| 2004-2005    | No-Shim/Pau/Pari-1//DAP-2/34/2004/<br>137/1(7), Date: 27/09/04  | 0.00                    | 11,950,000.00           | 0.00                  | 11,950,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-2/34/2004/24/(7)<br>Date: 01/02/05  | 0.00                    | 48,950,000.00           | 0.00                  | 48,950,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-<br>2/34/2004/115(7) Date: 07/06/05   | 0.00                    | 36,800,000.00           | 0.00                  | 36,800,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-2/34/2004/169<br>Date: 14/12/04   | 0.00                    | 0.00                    | 21,450,000.00         | 21,450,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-2/34/2004/27<br>Date: 02/02/05  | 0.00                    | 0.00                    | 45,075,000.00         | 45,075,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-2/34/2004/<br>Date: 21/05/05  | 0.00                    | 0.00                    | 114,075,000.00        | 114,075,000.00          |
| 2005-2006    | No-Shim/Pau/Pari-1//DAP-<br>2/34/2004/269/1(7) Date: 12/12/06   | 0.00                    | 148,300,000.00          | 0.00                  | 148,300,000.00          |
|              | No-Shim/Pau/Pari-1//DAP-<br>2/34/2004/82/1(9) Date: 23/05/06  | 0.00                    | 74,150,000.00           | 0.00                  | 74,150,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-<br>2/34/2004/110/1(9) Date: 13/06/06   | 0.00                    | 53,050,000.00           | 0.00                  | 53,050,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-2/34/2004/226<br>Date: 07/12/05   | 0.00                    | 0.00                    | 26,700,000.00         | 26,700,000.00           |
|              | No-Shim/Pau/Pari-1//DAP-<br>2/34/2004/112/1(9) Date: 13/06/06   | 0.00                    | 0.00                    | 26,700,000.00         | 26,700,000.00           |
| 2006-2007    | No-Shim/Pau/Pari-1//DAP-2/34/2004(Part-<br>1)/54 Date: 03/06/07   | 0.00                    | 0.00                    | 43,300,000.00         | 43,300,000.00           |
| 2007-2008    | No-Shim/Pau/Pari-1//DAP-2/Aortha<br>abomokto/7/2006/90/1(9) Date:<br>02/06/2008   | 0.00                    | 335,600,000.00          | 0.00                  | 335,600,000.00          |
|              | No-Shim/Pau/Pari-1//DAP-2/34/2004(Part-<br>1)/95/1(9) Date: 03/06/2008  | 0.00                    | 0.00                    | 21,100,000.00         | 21,100,000.00           |
| 2022-2023    | Foreign Loan Convert to Equity as letter of<br>Treasure and loan management division<br>Ref.07.00.0000.141.06.001.17.55<br>date: 06 July 2023 | 2,279,905,366.00        | 0.00                    | 0.00                  | 2,279,905,366.00        |
| <b>Total</b> |   | <b>2,279,905,366.00</b> | <b>1,333,500,000.00</b> | <b>298,400,000.00</b> | <b>3,911,805,366.00</b> |



ANNEXURE-C

DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000

SCHEDULE OF FOREIGN LOAN PLANT - 1 FOR THE YEAR ENDED 30th June 2024

| Year      | Particulars  | Date Of Payment | Milestone Portion/Principle (RMB Yuan) | Exchange Rate | Milestone Portion/Principle (In Taka) | Interest (In Taka)   | Exchange Fluc. Loss/(Gain) (In Taka) | Total in Taka           |
|-----------|--|-----------------|--|---------------|---------------------------------------|----------------------|--------------------------------------|-------------------------|
|           | <b>Interest Subsidized Preferential Loan (ISP)-China</b> |                 |  |               |                                       |                      |                                      |                         |
| 2001-2002 | 1st Installment  | 20 Aug 2001     | 50,000,000.00                          | 7.1295        | 356,475,000.00                        | 0.00                 | 0.00                                 | 356,475,000.00          |
|           | Interest   |                 | 0.00                                   | 0             | 0.00                                  | 10,917,047.00        | 0.00                                 | 10,917,047.00           |
|           | <b>Sub Total</b>   |                 | <b>50,000,000.00</b>                   |               | <b>356,475,000.00</b>                 | <b>10,917,047.00</b> | <b>0.00</b>                          | <b>367,392,047.00</b>   |
| 2002-2003 | Interest   |                 | 0.00                                   | 0             | 0.00                                  | 12,649,911.00        | 0.00                                 | 12,649,911.00           |
|           | <b>Sub Total</b>   |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>12,649,911.00</b> | <b>0.00</b>                          | <b>12,649,911.00</b>    |
| 2003-2004 | Interest   |                 | 0.00                                   | 0             | 0.00                                  | 12,649,911.00        | 0.00                                 | 12,649,911.00           |
|           | <b>Sub Total</b>   |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>12,649,911.00</b> | <b>0.00</b>                          | <b>12,649,911.00</b>    |
| 2004-2005 | 2nd Installment  | 31.12.2004      | 150,000,000.00                         | 7.1881        | 1,078,215,000.00                      | 0.00                 | 0.00                                 | 1,078,215,000.00        |
|           | Interest   |                 | 0.00                                   | 0             | 0.00                                  | 31,728,326.00        | 0.00                                 | 31,728,326.00           |
|           | <b>Sub Total</b>   |                 | <b>150,000,000.00</b>                  |               | <b>1,078,215,000.00</b>               | <b>31,728,326.00</b> | <b>0.00</b>                          | <b>1,109,943,326.00</b> |
| 2007-2008 | Interest   |                 | 0.00                                   | 10.048        | 0.00                                  | 90,432,000.00        | 0.00                                 | 90,432,000.00           |
|           | Exchange Fluctuation Loss                                |                 | 0.00                                   | 10.048        | 0.00                                  | 0.00                 | 229,600,000.00                       | 229,600,000.00          |
|           | <b>Sub Total</b>   |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>90,432,000.00</b> | <b>229,600,000.00</b>                | <b>320,032,000.00</b>   |
| 2008-2009 | Interest   |                 | 0.00                                   | 10.11         | 0.00                                  | 90,990,000.00        | 0.00                                 | 90,990,000.00           |
|           | Exchange Fluctuation Loss                                |                 | 0.00                                   | 10.11         | 0.00                                  | 0.00                 | 12,400,000.00                        | 12,400,000.00           |
|           | <b>Sub Total</b>   |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>90,990,000.00</b> | <b>12,400,000.00</b>                 | <b>103,390,000.00</b>   |



| Year             | Particulars               | Date Of Payment | Milestone Portion/Principle (RMB Yuan) | Exchange Rate | Milestone Portion/Principle (In Taka) | Interest (In Taka)    | Exchange Fluc. Loss/(Gain) (In Taka) | Total in Taka          |
|------------------|---------------------------|-----------------|--|---------------|---------------------------------------|-----------------------|--------------------------------------|------------------------|
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 92,340,000.00         | 0.00                                 | 92,340,000.00          |
|                  | Exchange Fluctuation Loss |                 | 0.00                                   | 10.26         | 0.00                                  | 0.00                  | 30,000,000.00                        | 30,000,000.00          |
| <b>2009-2010</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>92,340,000.00</b>  | <b>30,000,000.00</b>                 | <b>122,340,000.00</b>  |
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 103,171,500.00        | 0.00                                 | 103,171,500.00         |
|                  | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 240,700,000.00                       | 240,700,000.00         |
| <b>2010-2011</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>103,171,500.00</b> | <b>240,700,000.00</b>                | <b>343,871,500.00</b>  |
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 114,478,200.00        | 0.00                                 | 114,478,200.00         |
|                  | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 251,260,000.00                       | 251,260,000.00         |
| <b>2011-2012</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>114,478,200.00</b> | <b>251,260,000.00</b>                | <b>365,738,200.00</b>  |
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 116,080,200.00        | 0.00                                 | 116,080,200.00         |
|                  | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 35,600,000.00                        | 35,600,000.00          |
| <b>2012-2013</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>116,080,200.00</b> | <b>35,600,000.00</b>                 | <b>151,680,200.00</b>  |
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 114,519,600.00        | 0.00                                 | 114,519,600.00         |
|                  | Exchange Fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (34,680,000.00)                      | (34,680,000.00)        |
| <b>2013-2014</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>114,519,600.00</b> | <b>(34,680,000.00)</b>               | <b>79,839,600.00</b>   |
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 114,519,600.00        | 0.00                                 | 114,519,600.00         |
|                  | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 3,060,000.00                         | 3,060,000.00           |
| <b>2014-2015</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>114,519,600.00</b> | <b>3,060,000.00</b>                  | <b>117,579,600.00</b>  |
|                  | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 107,897,400.00        | 0.00                                 | 107,897,400.00         |
|                  | Exchange Fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (150,220,000.00)                     | (150,220,000.00)       |
| <b>2015-2016</b> | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>107,897,400.00</b> | <b>(150,220,000.00)</b>              | <b>(42,322,600.00)</b> |



| Year  | Particulars               | Date Of Payment | Milestone Portion/Principle (RMB Yuan) | Exchange Rate | Milestone Portion/Principle (In Taka) | Interest (In Taka)    | Exchange Fluc. Loss/(Gain) (In Taka) | Total in Taka             |
|---|---------------------------|-----------------|--|---------------|---------------------------------------|-----------------------|--------------------------------------|---------------------------|
| 2016-2017   | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 109,114,200.00        | 0.00                                 | 109,114,200.00            |
|   | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 27,040,000.00                        | 27,040,000.00             |
|   | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>109,114,200.00</b> | <b>27,040,000.00</b>                 | <b>136,154,200.00</b>     |
| 2017-2018   | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 114,959,700.00        | 0.00                                 | 114,959,700.00            |
|   | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 129,900,000.00                       | 129,900,000.00            |
|   | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>114,959,700.00</b> | <b>129,900,000.00</b>                | <b>244,859,700.00</b>     |
| 2018-2019   | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 13,434,270.00         | 0.00                                 | 13,434,270.00             |
|   | Exchange Fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (9,493,664.00)                       | (9,493,664.00)            |
|   | <b>Sub Total</b>          |                 | <b>(175,866,638.00)</b>                |               | <b>(1,253,643,046.00)</b>             | <b>0.00</b>           | <b>(647,673,949.00)</b>              | <b>(1,901,316,995.00)</b> |
| 2019-2020   | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 13,119,873.00         | 0.00                                 | 13,119,873.00             |
|   | Exchange Fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (6,986,608.00)                       | (6,986,608.00)            |
|   | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>13,119,873.00</b>  | <b>(6,986,608.00)</b>                | <b>6,133,265.00</b>       |
| <b>Chinese Govt. Concessional Loan (CGCL)-China</b> |                           |                 |  |               |                                       |                       |                                      |                           |
| 2005-   | 1st Instalment            | 05 Oct 2005     | 50,000,000.00                          | 7.7           | 384,945,000.00                        | 0.00                  | 0.00                                 | 384,945,000.00            |
|   | 2nd Instalment            | 05 Oct 2005     | 50,000,000.00                          | 7.7           | 384,945,000.00                        | 0.00                  | 0.00                                 | 384,945,000.00            |
| 2006  | 3rd Instalment            | 05 Oct 2005     | 45,000,000.00                          | 7.7           | 346,450,500.00                        | 0.00                  | 0.00                                 | 346,450,500.00            |
|   | 4th Instalment            | 05 Oct 2005     | 40,000,000.00                          | 7.7           | 307,956,000.00                        | 0.00                  | 0.00                                 | 307,956,000.00            |
|   | 5th Instalment            | 30 May 2006     | 30,000,000.00                          | 7.7           | 230,967,000.00                        | 0.00                  | 0.00                                 | 230,967,000.00            |
|   | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 72,607,495.00         | 0.00                                 | 72,607,495.00             |
|   | <b>Sub Total</b>          |                 | <b>215,000,000.00</b>                  |               | <b>1,655,263,500.00</b>               | <b>72,607,495.00</b>  | <b>0.00</b>                          | <b>1,727,870,995.00</b>   |



| Year      | Particulars                         | Date Of Payment | Milestone Portion/Principle (RMB Yuan) | Exchange Rate | Milestone Portion/Principle (In Taka) | Interest (In Taka)    | Exchange Fluc. Loss/(Gain) (In Taka) | Total in Taka         |
|-----------|-------------------------------------|-----------------|--|---------------|---------------------------------------|-----------------------|--------------------------------------|-----------------------|
| 2006-2007 | 6th Instalment                      | 07 Sep 2006     | 20,000,000.00                          | 8.44          | 168,800,000.00                        | 0.00                  | 0.00                                 | 168,800,000.00        |
|           | 7th Instalment                      | 13 Oct 2006     | 1,101,596.00                           | 8.44          | 9,297,470.00                          | 0.00                  | 0.00                                 | 9,297,470.00          |
|           | Interest(1st July '06to 30 Nov' 06) |                 | 0.00                                   | 0             | 0.00                                  | 68,837,672.00         | 0.00                                 | 68,837,672.00         |
| 2007-2008 | Interest(1st Dec '06to 30 June' 07) |                 | 0.00                                   | 0             | 0.00                                  | 102,854,561.00        | 0.00                                 | 102,854,561.00        |
|           | Exchange Fluctuation Loss           |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 613,253,234.00                       | 613,253,234.00        |
|           | <b>Sub Total</b>                    |                 | <b>21,101,596.00</b>                   |               | <b>178,097,470.00</b>                 | <b>171,692,233.00</b> | <b>613,253,234.00</b>                | <b>963,042,937.00</b> |
| 2007-2008 | Interest                            |                 | 0.00                                   | 8.9           | 0.00                                  | 106,755,698.00        | 0.00                                 | 106,755,698.00        |
|           | Exchange Fluctuation Loss           |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 271,044,633.00                       | 271,044,633.00        |
|           | <b>Sub Total</b>                    |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>106,755,698.00</b> | <b>271,044,633.00</b>                | <b>377,800,331.00</b> |
| 2008-2009 | Interest                            |                 | 0.00                                   | 10.11         | 0.00                                  | 107,414,421.00        | 0.00                                 | 107,414,421.00        |
|           | Exchange Fluctuation Loss           |                 | 0.00                                   | 10.11         | 0.00                                  | 0.00                  | 14,638,299.00                        | 14,638,299.00         |
|           | <b>Sub Total</b>                    |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>107,414,421.00</b> | <b>14,638,299.00</b>                 | <b>122,052,720.00</b> |
| 2009-2010 | Exchange Fluctuation Loss           |                 | 0.00                                   | 10.26         | 0.00                                  | 0.00                  | 35,415,239.00                        | 35,415,239.00         |
|           | Interest                            |                 | 0.00                                   | 0             | 0.00                                  | 109,008,107.00        | 0.00                                 | 109,008,107.00        |
|           | <b>Sub Total</b>                    |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>109,008,107.00</b> | <b>35,415,239.00</b>                 | <b>144,423,346.00</b> |
| 2010-2011 | Interest                            |                 | 0.00                                   | 0             | 0.00                                  | 121,794,779.00        | 0.00                                 | 121,794,779.00        |
|           | Exchange Fluctuation Loss           |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 284,148,271.00                       | 284,148,271.00        |
|           | <b>Sub Total</b>                    |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>121,794,779.00</b> | <b>284,148,271.00</b>                | <b>405,943,050.00</b> |
| 2011-2012 | Interest                            |                 | 0.00                                   | 0             | 0.00                                  | 135,142,429.00        | 0.00                                 | 135,142,429.00        |
|           | Exchange Fluctuation Loss           |                 | 0.00                                   | 12.7198       | 0.00                                  | 0.00                  | 296,614,435.00                       | 296,614,435.00        |
|           | <b>Sub Total</b>                    |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>135,142,429.00</b> | <b>296,614,435.00</b>                | <b>431,756,864.00</b> |



| Year      | Particulars               | Date Of Payment | Milestone Portion/Principle (RMB Yuan) | Exchange Rate | Milestone Portion/Principle (In Taka) | Interest (In Taka)    | Exchange Fluc. Loss/(Gain) (In Taka) | Total in Taka             |
|-----------|---------------------------|-----------------|--|---------------|---------------------------------------|-----------------------|--------------------------------------|---------------------------|
| 2012-2013 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 137,033,602.00        | 0.00                                 | 137,033,602.00            |
|           | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 42,026,084.00                        | 42,026,084.00             |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>137,033,602.00</b> | <b>42,026,084.00</b>                 | <b>179,059,686.00</b>     |
| 2013-2014 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 135,191,302.00        | 0.00                                 | 135,191,302.00            |
|           | Exchange Fluctuation      |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (40,940,017.00)                      | (40,940,017.00)           |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>135,191,302.00</b> | <b>(40,940,017.00)</b>               | <b>94,251,285.00</b>      |
| 2014-2015 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 135,191,302.00        | 0.00                                 | 135,191,302.00            |
|           | Exchange Fluctuation      |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 3,612,355.00                         | 3,612,355.00              |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>135,191,302.00</b> | <b>3,612,355.00</b>                  | <b>138,803,657.00</b>     |
| 2015-2016 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 127,373,742.00        | 0.00                                 | 127,373,742.00            |
|           | Exchange Fluctuation      |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (177,335,909.00)                     | (177,335,909.00)          |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>127,373,742.00</b> | <b>(177,335,909.00)</b>              | <b>(49,962,167.00)</b>    |
| 2016-2017 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 128,810,184.00        | 0.00                                 | 128,810,184.00            |
|           | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 31,920,936.00                        | 31,920,936.00             |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>128,810,184.00</b> | <b>31,920,936.00</b>                 | <b>160,731,120.00</b>     |
| 2017-2018 | Principle addition        |                 | 3,565,000.00                           | 0             | 30,300,000.00                         | 0.00                  | 0.00                                 | 30,300,000.00             |
|           | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 138,241,425.00        | 0.00                                 | 138,241,425.00            |
| 2017-2018 | Exchange Fluctuation Loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | 194,151,546.00                       | 194,151,546.00            |
|           | Payment                   |                 | (58,049,235.65)                        | 0             | (435,481,694.00)                      | 0.00                  | (324,284,117.00)                     | (759,765,811.00)          |
|           | <b>Sub Total</b>          |                 | <b>(54,484,235.65)</b>                 |               | <b>(405,181,694.00)</b>               | <b>138,241,425.00</b> | <b>(130,132,571.00)</b>              | <b>(397,072,840.00)</b>   |
| 2018-2019 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 89,716,330.00         | 0.00                                 | 89,716,330.00             |
|           | Exchange Fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                  | (86,650,153.00)                      | (86,650,153.00)           |
| 2018-2019 | Transfer to Equity        |                 | 0.00                                   | 0             | (65,697,342.00)                       | 0.00                  | (279,382,990.00)                     | (345,080,332.00)          |
|           | Payment                   |                 | (85,362,284.86)                        | 0             | (640,382,458.00)                      | 0.00                  | (409,617,542.00)                     | (1,050,000,000.00)        |
|           | <b>Sub Total</b>          |                 | <b>(85,362,284.86)</b>                 |               | <b>(706,079,800.00)</b>               | <b>89,716,330.00</b>  | <b>(775,650,685.00)</b>              | <b>(1,392,014,155.00)</b> |



| Year      | Particulars               | Date Of Payment | Milestone Portion/Principle (RMB Yuan) | Exchange Rate | Milestone Portion/Principle (In Taka) | Interest (In Taka)      | Exchange Fluc. Loss/(Gain) (In Taka) | Total in Taka             |
|-----------|---------------------------|-----------------|--|---------------|---------------------------------------|-------------------------|--------------------------------------|---------------------------|
| 2019-2020 | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 28,603,010.00           | 0.00                                 | 28,603,010.00             |
|           | Exchange Fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                    | (31,696,122.00)                      | (31,696,122.00)           |
|           | Payment                   |                 | (83,092,342.29)                        | 0             | (623,353,492.00)                      | 0.00                    | (376,646,508.00)                     | (1,000,000,000.00)        |
|           | <b>Sub Total</b>          |                 | <b>(83,092,342.29)</b>                 |               | <b>(623,353,492.00)</b>               | <b>28,603,010.00</b>    | <b>(408,342,630.00)</b>              | <b>(1,003,093,112.00)</b> |
| 2020-2021 | Payment                   |                 | (27,404,768.43)                        | 12.77         | (205,588,838.00)                      | 0.00                    | (144,411,162.00)                     | (350,000,000.00)          |
|           | Interest                  |                 | 0.00                                   | 0             | 0.00                                  | 11,010,543.00           | 0.00                                 | 11,010,543.00             |
|           | Exchange fluctuation loss |                 | 0.00                                   | 0             | 0.00                                  | 0.00                    | 30,208,769.00                        | 30,208,769.00             |
|           | <b>Sub Total</b>          |                 | <b>(27,404,768.43)</b>                 |               | <b>(205,588,838.00)</b>               | <b>11,010,543.00</b>    | <b>(114,202,393.00)</b>              | <b>(308,780,688.00)</b>   |
| 2021-2022 | Exchange fluctuation Gain |                 | 0.00                                   | 0             | 0.00                                  | 0.00                    | (8,197,482.00)                       | (8,197,482.00)            |
|           | Payment                   |                 | (9,891,326.77)                         | 0             | (74,204,100.00)                       | 0.00                    | (48,377,578.00)                      | (122,581,678.00)          |
|           | Payment                   |                 | 0.00                                   | 0             | 0.00                                  | (50,000,000.00)         | 0.00                                 | (50,000,000.00)           |
|           | <b>Sub Total</b>          |                 | <b>(9,891,326.77)</b>                  |               | <b>(74,204,100.00)</b>                | <b>(50,000,000.00)</b>  | <b>(56,575,060.00)</b>               | <b>(180,779,160.00)</b>   |
| 2022-2023 | Payment                   |                 | 0.00                                   | 0             | 0.00                                  | (50,000,000.00)         | 0.00                                 | (50,000,000.00)           |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>(50,000,000.00)</b>  | <b>0.00</b>                          | <b>(50,000,000.00)</b>    |
| 2023-2024 | Payment                   |                 | 0.00                                   | 0             | 0.00                                  | (50,000,000.00)         | 0.00                                 | (50,000,000.00)           |
|           | <b>Sub Total</b>          |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>(50,000,000.00)</b>  | <b>0.00</b>                          | <b>(50,000,000.00)</b>    |
|           | <b>Total</b>              |                 | <b>0.00</b>                            |               | <b>0.00</b>                           | <b>2,868,588,340.00</b> | <b>0.00</b>                          | <b>2,868,588,340.00</b>   |



ANNEXURE-D

DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000  
Schedule of Foreign Loan Plant (2) for the year ended 30th June, 2024

| Year                             | Particulars  | Date of Payment  | Milestone Portion (Japanese Yen) | Supply Portion (Japanese Yen) | Interest Portion (Japanese Yen) | Total (In Yen)   | Exch. Rate       | Milestone Portion (In Taka) | Supply Portion (In Taka) | Interest Portion (In Taka) | Total (In Taka) | Each. Plus/ Less/(Gain) In Taka | Total in Taka  |  |
|----------------------------------|--|------------------|----------------------------------|-------------------------------|---------------------------------|------------------|------------------|-----------------------------|--------------------------|----------------------------|-----------------|---------------------------------|----------------|--|
| 2003-2004                        | Japan Bank for International Co-Operation (JBIC) Loan: |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | Milestone Portion:                                     |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | 1st Installment  | 30 Dec 2003      | 107,000,000.00                   | 0.00                          | 0.00                            | 107,000,000.00   | 0.58             | 103,336,200.00              | 0.00                     | 0.00                       | 103,336,200.00  | 0.00                            | 103,336,200.00 |  |
|                                  | 2nd Installment  | 30 Nov 2003      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.55             | 207,777,600.00              | 0.00                     | 0.00                       | 207,777,600.00  | 0.00                            | 207,777,600.00 |  |
|                                  | 3rd Installment  | 30 Dec 2003      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.55             | 207,777,600.00              | 0.00                     | 0.00                       | 207,777,600.00  | 0.00                            | 207,777,600.00 |  |
|                                  | Sub Total  |                  | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   |                  | 518,891,400.00              | 0.00                     | 0.00                       | 518,891,400.00  | 0.00                            | 518,891,400.00 |  |
|                                  | Interest Portion:                                      |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | 1st Installment  | 07 Aug 2004      | 931,491.00                       | 0.00                          | 0.00                            | 931,491.00       | 0.55             | 248,320.00                  | 0.00                     | 0.00                       | 248,320.00      | 0.00                            | 248,320.00     |  |
|                                  | 2nd Installment  | 07 Aug 2004      | 931,491.00                       | 0.00                          | 0.00                            | 931,491.00       | 0.55             | 248,320.00                  | 0.00                     | 0.00                       | 248,320.00      | 0.00                            | 248,320.00     |  |
|                                  | 3rd Installment  | 01 Nov 2003      | 10,983,339.00                    | 0.00                          | 0.00                            | 10,983,339.00    | 0.58             | 6,384,613.00                | 0.00                     | 0.00                       | 6,384,613.00    | 0.00                            | 6,384,613.00   |  |
| Sub Total                        |  | 11,846,321.00    | 0.00                             | 0.00                          | 11,846,321.00                   |                  | 1,331,173,241.00 | 0.00                        | 0.00                     | 1,331,173,241.00           | 0.00            | 1,331,173,241.00                |                |  |
| 2004-2005                        | Milestone Portion:                                     |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | 1st Installment  | 12 Nov 2004      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.57             | 213,756,000.00              | 0.00                     | 0.00                       | 213,756,000.00  | 0.00                            | 213,756,000.00 |  |
|                                  | 2nd Installment  | 02 Jul 2005      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.51             | 229,548,000.00              | 0.00                     | 0.00                       | 229,548,000.00  | 0.00                            | 229,548,000.00 |  |
|                                  | 3rd Installment  | 02 Jul 2005      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.51             | 229,548,000.00              | 0.00                     | 0.00                       | 229,548,000.00  | 0.00                            | 229,548,000.00 |  |
|                                  | Sub Total  |                  | 1,128,000,000.00                 | 0.00                          | 0.00                            | 1,128,000,000.00 |                  | 672,852,000.00              | 0.00                     | 0.00                       | 672,852,000.00  | 0.00                            | 672,852,000.00 |  |
|                                  | Supply Portion:  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | 1st Installment  | 11 Oct 2004      | 94,000,000.00                    | 0.00                          | 0.00                            | 94,000,000.00    | 0.57             | 53,405,000.00               | 0.00                     | 0.00                       | 53,405,000.00   | 0.00                            | 53,405,000.00  |  |
|                                  | 2nd Installment  | 02 Jul 2005      | 11,000,000.00                    | 0.00                          | 0.00                            | 11,000,000.00    | 0.51             | 5,715,500.00                | 0.00                     | 0.00                       | 5,715,500.00    | 0.00                            | 5,715,500.00   |  |
|                                  | 3rd Installment  | 02 Jul 2005      | 121,000,000.00                   | 0.00                          | 0.00                            | 121,000,000.00   | 0.51             | 73,870,500.00               | 0.00                     | 0.00                       | 73,870,500.00   | 0.00                            | 73,870,500.00  |  |
|                                  | 4th Installment  | 30 Aug 2006      | 265,000,000.00                   | 0.00                          | 0.00                            | 265,000,000.00   | 0.58             | 157,542,500.00              | 0.00                     | 0.00                       | 157,542,500.00  | 0.00                            | 157,542,500.00 |  |
| 5th Installment                  | 31 May 2005  | 596,000,000.00   | 0.00                             | 0.00                          | 596,000,000.00                  | 0.56             | 365,056,800.00   | 0.00                        | 0.00                     | 365,056,800.00             | 0.00            | 365,056,800.00                  |                |  |
| Sub Total                        |  | 1,087,000,000.00 | 0.00                             | 0.00                          | 1,087,000,000.00                |                  | 1,131,173,241.00 | 0.00                        | 0.00                     | 1,131,173,241.00           | 0.00            | 1,131,173,241.00                |                |  |
| Interest Portion:                |  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
| 4th Installment                  | 31 May 2005  | 25,293,974.00    | 0.00                             | 0.00                          | 25,293,974.00                   | 0.56             | 14,703,367.00    | 0.00                        | 0.00                     | 14,703,367.00              | 0.00            | 14,703,367.00                   |                |  |
| Exchange Fluctuation Loss        | 31 May 2006  | 0.00             | 0.00                             | 0.00                          | 0.00                            | 0.00             | 0.00             | 0.00                        | 0.00                     | 0.00                       | 0.00            | 0.00                            |                |  |
| Sub Total                        |  | 25,293,974.00    | 0.00                             | 0.00                          | 25,293,974.00                   |                  | 14,703,367.00    | 0.00                        | 0.00                     | 14,703,367.00              | 0.00            | 14,703,367.00                   |                |  |
| 2005-2006                        | Milestone Portion:                                     |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | 7th Installment  | 07 Nov 2005      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.58             | 218,544,800.00              | 0.00                     | 0.00                       | 218,544,800.00  | 0.00                            | 218,544,800.00 |  |
|                                  | 8th Installment  | 28 Oct 2005      | 376,000,000.00                   | 0.00                          | 0.00                            | 376,000,000.00   | 0.58             | 216,386,000.00              | 0.00                     | 0.00                       | 216,386,000.00  | 0.00                            | 216,386,000.00 |  |
|                                  | 9th Installment  | 28 Oct 2005      | 113,000,000.00                   | 0.00                          | 0.00                            | 113,000,000.00   | 0.58             | 65,031,500.00               | 0.00                     | 0.00                       | 65,031,500.00   | 0.00                            | 65,031,500.00  |  |
|                                  | 10th Installment                                       | 02 Sep 2006      | 188,000,000.00                   | 0.00                          | 0.00                            | 188,000,000.00   | 0.59             | 110,467,600.00              | 0.00                     | 0.00                       | 110,467,600.00  | 0.00                            | 110,467,600.00 |  |
|                                  | Sub Total  |                  | 1,053,000,000.00                 | 0.00                          | 0.00                            | 1,053,000,000.00 |                  | 510,439,900.00              | 0.00                     | 0.00                       | 510,439,900.00  | 0.00                            | 510,439,900.00 |  |
|                                  | Supply Portion:  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | 6th Installment  | 08 May 2006      | 285,000,000.00                   | 0.00                          | 0.00                            | 285,000,000.00   | 0.62             | 153,107,600.00              | 0.00                     | 0.00                       | 153,107,600.00  | 0.00                            | 153,107,600.00 |  |
|                                  | 7th Installment  | 08 May 2006      | 567,000,000.00                   | 0.00                          | 0.00                            | 567,000,000.00   | 0.62             | 338,308,900.00              | 0.00                     | 0.00                       | 338,308,900.00  | 0.00                            | 338,308,900.00 |  |
|                                  | 8th Installment  | 09 May 2006      | 465,000,000.00                   | 0.00                          | 0.00                            | 465,000,000.00   | 0.61             | 282,813,000.00              | 0.00                     | 0.00                       | 282,813,000.00  | 0.00                            | 282,813,000.00 |  |
| 9th Installment                  | 22 Dec 2006  | 246,000,000.00   | 0.00                             | 0.00                          | 246,000,000.00                  | 0.57             | 146,329,600.00   | 0.00                        | 0.00                     | 146,329,600.00             | 0.00            | 146,329,600.00                  |                |  |
| 10th Installment                 | 22 Dec 2006  | 378,000,000.00   | 0.00                             | 0.00                          | 378,000,000.00                  | 0.57             | 216,064,800.00   | 0.00                        | 0.00                     | 216,064,800.00             | 0.00            | 216,064,800.00                  |                |  |
| 11th Installment                 | 20 Feb 2006  | 211,000,000.00   | 0.00                             | 0.00                          | 211,000,000.00                  | 0.59             | 124,947,800.00   | 0.00                        | 0.00                     | 124,947,800.00             | 0.00            | 124,947,800.00                  |                |  |
| 12th Installment                 | 20 Feb 2006  | 183,000,000.00   | 0.00                             | 0.00                          | 183,000,000.00                  | 0.59             | 107,933,400.00   | 0.00                        | 0.00                     | 107,933,400.00             | 0.00            | 107,933,400.00                  |                |  |
| 13th Installment                 | 15 Mar 2006  | 73,000,000.00    | 0.00                             | 0.00                          | 73,000,000.00                   | 0.62             | 43,902,200.00    | 0.00                        | 0.00                     | 43,902,200.00              | 0.00            | 43,902,200.00                   |                |  |
| 14th Installment                 | 15 Mar 2006  | 165,000,000.00   | 0.00                             | 0.00                          | 165,000,000.00                  | 0.62             | 99,231,000.00    | 0.00                        | 0.00                     | 99,231,000.00              | 0.00            | 99,231,000.00                   |                |  |
| 15th Installment                 | 05 Nov 2006  | 38,000,000.00    | 0.00                             | 0.00                          | 38,000,000.00                   | 0.63             | 24,092,000.00    | 0.00                        | 0.00                     | 24,092,000.00              | 0.00            | 24,092,000.00                   |                |  |
| 16th Installment                 | 05 Nov 2006  | 71,000,000.00    | 0.00                             | 0.00                          | 71,000,000.00                   | 0.63             | 45,014,000.00    | 0.00                        | 0.00                     | 45,014,000.00              | 0.00            | 45,014,000.00                   |                |  |
| 17th Installment                 | 05 Nov 2006  | 88,000,000.00    | 0.00                             | 0.00                          | 88,000,000.00                   | 0.63             | 55,792,000.00    | 0.00                        | 0.00                     | 55,792,000.00              | 0.00            | 55,792,000.00                   |                |  |
| 18th Installment                 | 31 May 2006  | 25,000,000.00    | 0.00                             | 0.00                          | 25,000,000.00                   | 0.63             | 15,715,000.00    | 0.00                        | 0.00                     | 15,715,000.00              | 0.00            | 15,715,000.00                   |                |  |
| Sub Total                        |  | 2,775,000,000.00 | 0.00                             | 0.00                          | 2,775,000,000.00                |                  | 1,681,771,200.00 | 0.00                        | 0.00                     | 1,681,771,200.00           | 0.00            | 1,681,771,200.00                |                |  |
| Interest Portion:                |  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
| Interest (1st Dec'06 to June'07) | 31 May 2006  | 0.00             | 0.00                             | 0.00                          | 0.00                            | 0.00             | 0.00             | 0.00                        | 0.00                     | 0.00                       | 0.00            | 0.00                            | 0.00           |  |
| Exchange Fluctuation Gain        | 31 May 2006  | 0.00             | 0.00                             | 0.00                          | 0.00                            | 0.00             | 0.00             | 0.00                        | 0.00                     | 0.00                       | 0.00            | 0.00                            | 0.00           |  |
| Sub Total                        |  | 0.00             | 0.00                             | 0.00                          | 0.00                            |                  | 0.00             | 0.00                        | 0.00                     | 0.00                       | 0.00            | 0.00                            | 0.00           |  |
| 2006-2007                        | Interest Portion:                                      |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 |                                 |                |  |
|                                  | Interest (1st Dec'06 to June'07)                       | 31 May 2006      | 0.00                             | 0.00                          | 0.00                            | 0.00             | 0.00             | 0.00                        | 0.00                     | 0.00                       | 0.00            | 0.00                            | 0.00           |  |
| Sub Total                        |  | 0.00             | 0.00                             | 0.00                          | 0.00                            |                  | 0.00             | 0.00                        | 0.00                     | 0.00                       | 0.00            | 0.00                            | 0.00           |  |
| Grand Total                      |  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 | 103,046,641.00                  |                |  |
| Grand Total                      |  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 | 312,586,911.00                  |                |  |
| Grand Total                      |  |                  |                                  |                               |                                 |                  |                  |                             |                          |                            |                 | (203,548,270.00)                |                |  |



| Year      | Particulars                 | Date of Payment | Milestone Portion (Japanese Yen) | Supply Portion (Japanese Yen) | Interest Portion (Japanese Yen) | Total (In Yen) | Exch. Rate | Milestone Portion (In Taka) | Supply Portion (In Taka) | Interest Portion (In Taka) | Total (In Taka) | Exch. Rate (Loss/Gain) In Taka | Total in Taka    |
|-----------|-----------------------------|-----------------|----------------------------------|-------------------------------|---------------------------------|----------------|------------|-----------------------------|--------------------------|----------------------------|-----------------|--------------------------------|------------------|
| 2007-2008 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation (Gain) | 31. Mar. 2008   | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.64       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 645,934,025.00                 | 645,934,025.00   |
|           | Interest (2007-2008)        |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.64       | 0.00                        | 0.00                     | 214,400,934.00             | 214,400,934.00  | 0.00                           | 214,400,934.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 214,400,934.00             | 214,400,934.00  | 0.00                           | 860,334,959.00   |
| 2008-2009 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | 5th Installment             | 01. Oct. 2008   | 0.00                             | 0.00                          | 47,355,976.00                   | 47,355,976.00  | 0.59       | 0.00                        | 0.00                     | 28,020,428.00              | 28,020,428.00   | 0.00                           | 28,020,428.00    |
|           | 6th Installment             | 08. Aug. 2007   | 0.00                             | 0.00                          | 61,601,788.00                   | 61,601,788.00  | 0.59       | 0.00                        | 0.00                     | 36,278,495.00              | 36,278,495.00   | 0.00                           | 36,278,495.00    |
|           | 7th Installment             | 08. Aug. 2007   | 0.00                             | 0.00                          | 3,565,068.00                    | 3,565,068.00   | 0.59       | 0.00                        | 0.00                     | 2,095,468.00               | 2,095,468.00    | 0.00                           | 2,095,468.00     |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.73       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 513,439,976.00                 | 513,439,976.00   |
|           | Interest (2008-2009)        |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.73       | 0.00                        | 0.00                     | 237,514,733.00             | 237,514,733.00  | 0.00                           | 237,514,733.00   |
|           | Milestone Portion:          |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | 15th Installment            | 28. Aug. 2008   | 0.00                             | 3,000,000.00                  | 0.00                            | 3,000,000.00   | 0.65       | 1,859,800.00                | 0.00                     | 0.00                       | 1,859,800.00    | 0.00                           | 1,859,800.00     |
|           | 20th Installment            | 26. Aug. 2008   | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.64       | 0.00                        | 0.00                     | 46,590,394.00              | 46,590,394.00   | 0.00                           | 46,590,394.00    |
|           | Sub Total                   |                 | 0.00                             | 3,000,000.00                  | 0.00                            | 3,000,000.00   | 0.64       | 1,859,800.00                | 0.00                     | 46,590,394.00              | 48,450,194.00   | 0.00                           | 48,450,194.00    |
| 2009-2010 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.79       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 455,335,532.00                 | 455,335,532.00   |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 257,587,340.00             | 257,587,340.00  | 0.00                           | 257,587,340.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 257,587,340.00             | 257,587,340.00  | 0.00                           | 257,587,340.00   |
| 2010-2011 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 455,335,532.00                 | 455,335,532.00   |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 304,044,077.00             | 304,044,077.00  | 0.00                           | 304,044,077.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 304,044,077.00             | 304,044,077.00  | 0.00                           | 304,044,077.00   |
| 2011-2012 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 1,043,409,171.00               | 1,043,409,171.00 |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 616,705,681.00             | 616,705,681.00  | 0.00                           | 616,705,681.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 616,705,681.00             | 616,705,681.00  | 0.00                           | 616,705,681.00   |
| 2012-2013 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 332,696,106.00                 | 332,696,106.00   |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 332,696,106.00             | 332,696,106.00  | 0.00                           | 332,696,106.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 332,696,106.00             | 332,696,106.00  | 0.00                           | 332,696,106.00   |
| 2013-2014 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 1,632,753,565.00               | 1,632,753,565.00 |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 259,222,195.00             | 259,222,195.00  | 0.00                           | 259,222,195.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 259,222,195.00             | 259,222,195.00  | 0.00                           | 259,222,195.00   |
| 2014-2015 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Gain   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 1,032,783,865.00               | 1,032,783,865.00 |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 246,846,422.00             | 246,846,422.00  | 0.00                           | 246,846,422.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 246,846,422.00             | 246,846,422.00  | 0.00                           | 246,846,422.00   |
| 2015-2016 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 1,000,000,000.00               | 1,000,000,000.00 |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 197,435,007.00             | 197,435,007.00  | 0.00                           | 197,435,007.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 197,435,007.00             | 197,435,007.00  | 0.00                           | 197,435,007.00   |
| 2016-2017 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 1,000,000,000.00               | 1,000,000,000.00 |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 172,572,351.00             | 172,572,351.00  | 0.00                           | 172,572,351.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 172,572,351.00             | 172,572,351.00  | 0.00                           | 172,572,351.00   |
| 2017-2018 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 1,000,000,000.00               | 1,000,000,000.00 |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 120,635,159.00             | 120,635,159.00  | 0.00                           | 120,635,159.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 120,635,159.00             | 120,635,159.00  | 0.00                           | 120,635,159.00   |
| 2018-2019 | Interest Portion:           |                 |                                  |                               |                                 |                |            |                             |                          |                            |                 |                                |                  |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 13,264,620.57                  | 13,264,620.57    |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 103,375,873.00             | 103,375,873.00  | 0.00                           | 103,375,873.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 103,375,873.00             | 103,375,873.00  | 0.00                           | 103,375,873.00   |
|           | Exchange Fluctuation Loss   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00            | 13,264,620.57                  | 13,264,620.57    |
|           | Interest                    |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 103,375,873.00             | 103,375,873.00  | 0.00                           | 103,375,873.00   |
|           | Sub Total                   |                 | 0.00                             | 0.00                          | 0.00                            | 0.00           | 0.00       | 0.00                        | 0.00                     | 103,375,873.00             | 103,375,873.00  | 0.00                           | 103,375,873.00   |



| Year  | Particulars               | Date Of Payment | Milestone Portion (Japanese Yen) | Supply Portion (Japanese Yen) | Interest Portion (Japanese Yen) | Total (In Yen)     | Each. Rate | Milestone Portion (In Taka) | Supply Portion (In Taka) | Interest Portion (In Taka) | Total (In Taka)    | Interest (In Taka) | Each. Flux Loss/(Gain) In Taka | Total in Taka      |
|-------|---------------------------|-----------------|----------------------------------|-------------------------------|---------------------------------|--------------------|------------|-----------------------------|--------------------------|----------------------------|--------------------|--------------------|--------------------------------|--------------------|
| 2018- | Exchange Fluctuation Loss |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 8,231,111.00                   | 8,231,111.00       |
| 2019  | Interest                  |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 99,691,791.00                  | 99,691,791.00      |
|       | Loan Payment              |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 0.00                           | 0.00               |
|       | Sub Total                 |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 8,231,111.00                   | 107,923,002.00     |
| 2019- | Exchange Fluctuation Loss |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 15,122,001.00                  | 15,122,001.00      |
| 2020  | Interest                  |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 0.00                           | 0.00               |
|       | Loan Payment              |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 15,122,001.00                  | 15,122,001.00      |
|       | Sub Total                 |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 15,122,001.00                  | 15,122,001.00      |
| 2020- | Loan Payment              |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 0.00                           | 0.00               |
| 2021  | Interest                  |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | 0.00                           | 0.00               |
|       | Exchange Fluctuation Gain |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | (55,727,374.00)                | (55,727,374.00)    |
|       | Sub Total                 |                 | 0.00                             | 0.00                          | 0.00                            | 0.00               | 0.00       | 0.00                        | 0.00                     | 0.00                       | 0.00               | 0.00               | (55,727,374.00)                | (55,727,374.00)    |
| 2022- | Transfer to Equity        |                 | 0.00                             | 0.00                          | 0.00                            | (2,279,976,366.43) | 0.00       | 0.00                        | 0.00                     | 0.00                       | (1,698,223,785.00) | 0.00               | (581,681,581.43)               | (2,279,976,366.43) |
| 2023  | Sub Total                 |                 | 0.00                             | 0.00                          | 0.00                            | (2,279,976,366.43) | 0.00       | 0.00                        | 0.00                     | 0.00                       | (1,698,223,785.00) | 0.00               | (581,681,581.43)               | (2,279,976,366.43) |
|       | Total                     |                 | 3,197,990,000.00                 | 3,865,000,000.00              | 156,308,173.00                  | 0.00               | 0.00       | 1,804,404,900.00            | 2,340,395,884.00         | 92,798,084.00              | 0.00               | 1,460,091,448.00   | 0.00                           | 1,460,091,448.00   |



**ANNEXURE-E**

**DAP FERTILIZER COMPANY LIMITED**  
Rangadia, Chattogram-4000

**SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED 30TH JUNE, 2024**

Amount In Taka

| Year         | GO Order No & Date  | Principle             | Interest              | Total Loan            |
|--------------|---|-----------------------|-----------------------|-----------------------|
| 2008-2009    | No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08  | 92,700,000.00         | 0.00                  | 92,700,000.00         |
| 2009-2010    | No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08 | 92,700,000.00         | 0.00                  | 92,700,000.00         |
|              | Interest for 2008-2009 & 2009-2010                        | 0.00                  | 15,450,000.00         | 15,450,000.00         |
| 2010-2011    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2011-2012    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2012-2013    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2013-2014    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2014-2015    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2015-2016    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2016-2017    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2017-2018    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2018-2019    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2019-2020    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2020-2021    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2021-2022    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2022-2023    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| 2023-2024    | Interest  | 0.00                  | 9,270,000.00          | 9,270,000.00          |
| <b>Total</b> |   | <b>185,400,000.00</b> | <b>145,230,000.00</b> | <b>330,630,000.00</b> |



**DAP FERTILIZER COMPANY LIMITED**  
Rangadia, Chattogram-4000

**SCHEDULE OF ADVANCE TO WAGES FOR THE YEAR ENDED 30TH JUNE, 2024**

| Sl. #        | Name                          | Designation | Amount (Tk.)     |
|--------------|-------------------------------|-------------|------------------|
| 1            | Md. Minnath Ali               | M.T.        | 6,543            |
| 2            | Md. Abu Taher-3               | M.T.        | 105,279          |
| 3            | Md. Khokon                    | M.T.        | 105,400          |
| 4            | Mr. Raton Kumar Datta         | M.O.        | 167,762          |
| 5            | Md. Abul Hosen                | H.S.O.      | 60,570           |
| 6            | Mr. Horidas                   | M.O.        | 149,927          |
| 7            | Shamim Bhuiyan                | S.T.-1      | 19,184           |
| 8            | Elias Mia                     | S.T.-2      | 42,639           |
| 9            | Md. Abul Hosen-2              | M.T.        | 106,458          |
| 10           | Mir Motaleb                   | H.S.T.      | 59,314           |
| 11           | Md. Didarul Islam             | M.O.        | 179,985          |
| 12           | M. A. Momen                   | M.O.        | 181,927          |
| 13           | Md. Abul Bashor               | M.O.        | 187,498          |
| 14           | Abdur Rahim Howlader          | M.O.        | 172,139          |
| 15           | Md. Alamgir Kabir             | M.O.        | 165,468          |
| 16           | Mr. Chitto Ranjon Shutrardhar | M.O.        | 181,967          |
| 17           | Md. Shahid Uddin              | M.T.        | 164,398          |
| 18           | Abdul Khalek                  | H.S.T.      | 77,848           |
| 19           | Md. Hasibul Hasan             | S.T.-1      | 58,298           |
| 20           | Mr. Kakon Sarkar              | H.S.T.      | 22,517           |
| <b>Total</b> |                               |             | <b>2,215,121</b> |

**SCHEDULE OF ADVANCE TO EXPENSES FOR THE YEAR ENDED 30TH JUNE, 2024**

| Sl. #        | Name                   | Designation                    | Amount (Tk.)   |
|--------------|------------------------|--------------------------------|----------------|
| 1            | Mr. Md. Alamgir Jalil  | Manager (Admin)                | 480,000        |
| 2            | Md. Nuruzzaman         | Asstt. Manager (Com.)          | 5,000          |
| 3            | Mr. Md. Azim Uddin     | Asstt. Manager (Admin)         | 86,489         |
| 4            | Mr. Mohammad Hossain   | Asstt. Manager (Admin)         | 116,952        |
| 5            | Mr. Md. Mamunul Haq    | Asstt. Acc. Officer            | 20,000         |
| 6            | Shanaj Akter Simu      | SO-1                           | 966            |
| 7            | Mr. Ataur Rahman       | Asstt. Fire & Security Officer | 1,530          |
| 8            | Marium Sharmin Rimi    | HSO                            | 5,924          |
| 9            | Mr. Md. Sohel Rana     | Asstt. Fire & Security Officer | 49,000         |
| 10           | Mr. Md. Monjurul Islam | Ex. Asstt. Engineer            | 17,500         |
| <b>Total</b> |                        |                                | <b>783,361</b> |



**DAP FERTILIZER COMPANY LIMITED**  
Rangadia, Chattogram-4000

**SCHEDULE OF ADVANCE AGAINST PURCHASE FOR THE YEAR ENDED 30TH JUNE, 2024**

| SL # | Name                | Designation               | Taka             |
|------|---------------------|---------------------------|------------------|
| 1    | Mr. Sakil Ahmmad    | Asstt. Commercial Officer | 4,860.00         |
| 2    | Mr. Md. Alamin      | Asstt. Manager (Com)      | 3,197.00         |
| 3    | Mr. Shohrab Hossain | Chemist                   | 1,260.00         |
| 4    | Mr. Abu Saleh       | XEN(Elec)                 | 822.00           |
|      | <b>Total</b>        |                           | <b>10,139.00</b> |

**SCHEDULE OF ADVANCE TO SUPPLIER FOR THE YEAR ENDED 30TH JUNE, 2024**

| SL # | Name of Suppliers              | Taka                |
|------|--------------------------------|---------------------|
| 1    | M/S. Linde Bangladesh Limited  | 165,525.90          |
| 2    | M/S Jamuna Oil Company Limited | 1,248,390.00        |
|      | <b>Total</b>                   | <b>1,413,915.90</b> |

**SCHEDULE OF ADVANCE TO CONTRACTOR FOR THE YEAR ENDED 30TH JUNE, 2024**

| SL # | Name of Contractor    | Taka                |
|------|-----------------------|---------------------|
| 1    | M/S. R. A. Enterprise | 2,695,625.00        |
|      | <b>Total</b>          | <b>2,695,625.00</b> |

**SCHEDULE OF ADVANCE TO SULPHURIC ACID FOR THE YEAR ENDED 30TH JUNE, 2024**

| SL # | Name of Contractor | Taka                |
|------|--------------------|---------------------|
| 1    | TSP Complex Ltd.   | 9,243,656.70        |
|      | <b>Total</b>       | <b>9,243,656.70</b> |

**SCHEDULE OF ADVANCE AGAINST RELIGIOUS FESTIVAL FOR THE YEAR ENDED 30TH JUNE, 2024**

| SL # | Name                     | Designation             | Taka             |
|------|--------------------------|-------------------------|------------------|
| 1    | Mohammed Shahadad Hossan | Chemist                 | 18,435.00        |
| 2    | Md. Fazar Ali            | Deputy Chief Accountant | 500.00           |
|      | <b>Total</b>             |                         | <b>18,935.00</b> |

**SCHEDULE OF ADVANCE AGAINST BOARD MEETING EXPENSE FOR THE YEAR ENDED 30TH JUNE, 2024**

| SL # | Name                  | Designation                | Taka             |
|------|-----------------------|----------------------------|------------------|
| 1    | Mohammad Ainal Hossen | Assistant Chief Accountant | 12,175.00        |
|      | <b>Total</b>          |                            | <b>12,175.00</b> |



ANNEXURE-G

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED 30th June 2024

Amount in Taka

| Sl. No. | Contract No. & Date  | L/C No.                                | B/E No. & Date                     | Total Assesed Amount For VAT & Duty | Year      | Amount of AIT | Total AIT     |
|---------|--|--|------------------------------------|-------------------------------------|-----------|---------------|---------------|
| 1       | CT-140(F)<br>26 Feb 2006<br>SBL, Local Office,<br>Motijheel C/A Dhaka. | 33006990029<br>Date : 05 Mar 2006      | C-107545<br>05 Mar 2006            | 13,156,672.81                       | 2006-2007 | 5,628,323.13  | 5,628,323.13  |
| 2       | CT-140(F)<br>26 Feb 2006<br>SBL, Local Office,<br>Motijheel C/A Dhaka. | 33006990029<br>Date : 05 Mar 2006      | C-124437<br>18 Apr 2007            | 10,746,859.40                       | 2006-2007 | 4,597,386.91  | 4,597,386.91  |
| 3       | CT-141(F)<br>09 Mar 2006<br>JBL, Local Office,<br>Dhaka.               | 9306020707<br>Date : 05 Mar 2006       | C-168409<br>22 May 2006            | 13,968,161.07                       | 2006-2007 | 5,975,483.88  | 5,975,483.88  |
| 4       | CT-141(F)<br>09 Mar 2007<br>JBL, Local Office,<br>Dhaka.               | 9306020964                             | C-104090<br>30 Mar 2006            | 21,996,287.19                       | 2006-2007 | 9,409,976.34  | 9,409,976.34  |
| 5       | CT-170(F)/935<br>18 Oct 2006<br>SBL, Local Office,<br>Dhaka.           | 9306022843<br>Date : 02 Nov 2006       | C-52525<br>13 Feb 2007             | 18,562,298.73                       | 2006-2007 | 7,940,890.37  | 7,940,890.37  |
| 6       | CT-170(F)/935<br>18 Oct 2006<br>JBL, Local Office,<br>Dhaka.           | 9306022843<br>Date : 05 Nov 2006       | C-1369<br>04 Jan 2007              | 17,977,791.00                       | 2006-2007 | 7,690,833.59  | 7,690,833.59  |
| 7       | CT-170(F)-A/936<br>18 Oct 2006<br>JBL, Local Office,<br>Dhaka.         | 9306022846<br>Date : 05 Nov 2006       | C-73685<br>01 Mar 2007             | 18,685,026.21                       | 2006-2007 | 7,993,394.10  | 7,993,394.10  |
| 8       | CT-170(F)-A/936<br>18 Oct 2006<br>JBL, Local Office,<br>Dhaka.         | 9306022846<br>Date : 05 Nov 2006       | C-100062<br>22 Mar 2007            | 17,476,157.60                       | 2006-2007 | 7,476,231.06  | 7,476,231.06  |
| 9       | CT-210(F)-<br>18 Oct 2006<br>JBL, Local Office,<br>Dhaka.              | 00930702007<br>Date : 07 Aug 2007      | C-256793<br>03 Sep 2007            | 7,125,461.16                        | 2007-2008 | 7,080,521.65  | 7,080,521.65  |
| 10      | CT-211(F)-<br>30 Jul 2007<br>JBL, Local Office,<br>Dhaka.              | 00930702008<br>Date : 14 Aug 2007      | C-269069<br>04 Oct 2007            | 8,009,316.66                        | 2007-2008 | 7,859,943.98  | 7,859,943.98  |
| 11      | CT-232(F)-<br>04 Oct 2007<br>JBL, Local Office,<br>Dhaka.              | 009307011843<br>Date : 09 Oct 2007     | C-279653<br>04 Nov 2007            | 7,935,216.70                        | 2007-2008 | 7,885,247.66  | 7,885,247.66  |
| 12      | CT-233(F)-<br>04 Oct 2007<br>JBL, Local Office,<br>Dhaka.              | 009307011882<br>Date : 24 Oct 2007     | C-296522<br>12 Dec 2007            | 7,717,018.94                        | 2007-2008 | 7,668,405.16  | 7,668,405.16  |
| 13      | CT-04(F)-<br>10 Nov 2007   | 009307022108<br>Date : 02 Dec 2007     | C-11584<br>31 Jan 2008             | 7,741,202.88                        | 2007-2008 | 7,692,438.89  | 7,692,438.89  |
| 14      | CT-266(F)-<br>02 Mar 2008  | 009308010402<br>Date : 03 Mar 2008     | C-30136<br>24 Mar 2008             | 15,245,856.36                       | 2007-2008 | 15,150,479.62 | 15,150,479.62 |
| 15      | CT-70(F) 1st lot,<br>16 Sep 2017                                       | 0000011317010060<br>Date : 18 Sep 2017 | IJC/AQ/13B/2<br>017<br>28 Oct 1017 | 0.00                                | 2017-2018 | 14,112,240.19 | 14,112,240.19 |
| 16      | CT-70(F) 2nd lot,<br>16 Sep 2017                                       | 0000011317010060<br>Date : 18 Sep 2017 | C-1494763<br>28 Nov 2017           | 0.00                                | 2017-2018 | 11,556,328.10 | 11,556,328.10 |
| 17      | CT-70(F) 3rd lot,<br>16 Sep 2017                                       | 0000011317010060<br>Date : 18 Sep 2017 | C-3427<br>01 Jan 2018              | 0.00                                | 2017-2018 | 11,746,257.56 | 11,746,257.56 |
| 18      | CT-78(F) 1st lot,<br>14 May 2018                                       | 0000011318010038<br>Date : 15 May 2018 | C-909573<br>20 Jun 2018            | 0.00                                | 2017-2018 | 15,878,929.65 | 15,878,929.65 |



| Sl. No. | Contract No. & Date               | L/C No.                                | B/E No. & Date           | Total Assesed Amount For VAT & Duty | Year      | Amount of AIT   | Total AIT       |
|---------|-----------------------------------|--|--------------------------|-------------------------------------|-----------|-----------------|-----------------|
| 19      | CT-79(F)<br>07 May 2018           | 0000011318010037<br>Date : 13 May 2018 | C-881747<br>10 Jun 2018  | 0.00                                | 2017-2018 | 14,298,204.57   | 14,298,204.57   |
| 20      | CT-78(F) 2nd lot<br>14 May 2018   | 0000011318010038<br>Date : 15 May 2018 | C-1165612<br>05 Aug 2018 | 0.00                                | 2018-2019 | 15,196,724.05   | 15,196,724.05   |
| 21      | CT-83 (F)<br>25 Oct 2018          | 0000011318010077<br>Date : 29 Nov 2018 | C-144422<br>23 Jan 2019  | 0.00                                | 2018-2019 | 17,281,993.09   | 17,281,993.09   |
| 22      | CT-84 (F)<br>01 Nov 2018          | 0000011318010073<br>Date : 13 Nov 2018 | C-1881941<br>24 Dec 2018 | 0.00                                | 2018-2019 | 18,956,593.10   | 18,956,593.10   |
| 23      | CT-74 (F)<br>13 Feb 2018          | 0000011318010024<br>Date : 21 Mar 2019 | C-1263888<br>26 Aug 2018 | 0.00                                | 2018-2019 | 73,391.55       | 73,391.55       |
| 24      | CT-76 (F)<br>04 Mar 2018          | 0000080118010245<br>Date : 19 Mar 2019 | C-1523128<br>20 Oct 2018 | 0.00                                | 2018-2019 | 58,137.75       | 58,137.75       |
| 25      | CT-81 (F)<br>09 Jul 2018          | 0000011318010055<br>Date : 02 Aug 2019 | C-494566<br>19 Mar 2019  | 0.00                                | 2018-2019 | 200,972.94      | 200,972.94      |
| 26      | CT-88 (F)<br>06 Jan 2019          | 0000011319010005<br>Date : 30 Jan 2019 | C-691276<br>25 Apr 2019  | 0.00                                | 2018-2019 | 21,923.06       | 21,923.06       |
| 27      | CT-97 (F)<br>24 Apr 2019          | 0000011319010047<br>Date : 12 May 2019 | C-1115974<br>10 Jul 2019 | 0.00                                | 2019-2020 | 20,818,181.18   | 20,818,181.18   |
| 28      | CT-101 (F)<br>22 Jul 2019         | 0000011319010078<br>Date : 30 Jul 2019 | C-1328091<br>19 Aug 2019 | 0.00                                | 2019-2020 | 19,931,857.09   | 19,931,857.09   |
| 29      | CT-106 (F) 1st Lot<br>15 Jan 2020 | 0000011320010012<br>Date : 23 Jan 2020 | C-379489<br>26 Feb 2020  | 0.00                                | 2019-2020 | 13,853,341.88   | 13,853,341.88   |
| 30      | CT-106 (F) 2nd Lot<br>15 Jan 2020 | 0000011320010012<br>Date : 23 Jan 2020 | C-379501<br>26 Feb 2020  | 0.00                                | 2019-2020 | 13,705,691.94   | 13,705,691.94   |
| 31      | Less: Turnover Tax<br>Adjustment  |  |                          | 0.00                                | 2016-2017 | (24,149,830.00) | (24,149,830.00) |
| 32      | Less: Turnover Tax<br>Adjustment  |  |                          | 0.00                                | 2017-2018 | (21,245,678.00) | (21,245,678.00) |
| 33      | Less: Turnover Tax<br>Adjustment  |  |                          | 0.00                                | 2018-2019 | (15,882,616.00) | (15,882,616.00) |
| 34      | CT-106 (F) 3rd Lot<br>15 Jan 2020 | 0000011320010012<br>Date : 23 Jan 2020 | C-598800<br>26 Feb 2020  | 0.00                                | 2019-2020 | 16,033,434.00   | 16,033,434.00   |
| 35      | CT-98 (F)<br>14 Mar 2020          | 0000011319010065<br>Date : 14 Mar 2020 | C-580474<br>20 Apr 2020  | 0.00                                | 2019-2020 | 537,276.00      | 537,276.00      |
| 36      | CT-108 (F)<br>28 May 2020         | 0000011320010046<br>Date : 07 Jun 2020 | C-1040825<br>28 Jul 2020 | 0.00                                | 2020-2021 | 14,773,533.23   | 14,773,533.23   |
| 37      | CT-102 (F)<br>28 Aug 2019         | 0000174419011321<br>Date : 16 Sep 2019 | C-781462<br>16 Jun 2020  | 0.00                                | 2020-2021 | 243,470.56      | 243,470.56      |
| 38      | CT-110 (F) 1st<br>09 Jun 2020     | 0000011320010054<br>Date : 17 Jun 2020 | C-1061102<br>05 Aug 2020 | 0.00                                | 2020-2021 | 13,602,942.49   | 13,602,942.49   |
| 39      | CT-110 (F) 2nd<br>09 Jun 2020     | 0000011320010054<br>Date : 17 Jun 2020 | C-1061092<br>05 Aug 2020 | 0.00                                | 2020-2021 | 13,609,241.88   | 13,609,241.88   |
| 40      | CT-103 (F)<br>07 Sep 2019         | 0000011319010086<br>Date : 12 Sep 2019 | C-1174052<br>26 Aug 2020 | 0.00                                | 2020-2021 | 333,760.06      | 333,760.06      |
| 41      | Less: Turnover Tax<br>Adjustment  |  |                          | 0.00                                | 2019-2020 | (25,771,485.00) | (25,771,485.00) |
| 42      | CT-112 1st Lot<br>05 Oct 2020     | 0000011320010080<br>Date : 07 Oct 2020 | C-1503961<br>01 Nov 2020 | 0.00                                | 2020-2021 | 11,727,104.59   | 11,727,104.59   |
| 43      | CT-112 2nd Lot<br>05 Oct 2020     | 0000011320010080<br>Date : 07 Oct 2020 | C-1621958<br>24 Nov 2020 | 0.00                                | 2020-2021 | 20,779,941.84   | 20,779,941.84   |
| 44      | CT-113 1st Lot<br>28 Oct 2020     | 0000011320010087<br>Date : 05 Nov 2020 | C-1712679<br>10 Dec 2020 | 0.00                                | 2020-2021 | 32,307,805.17   | 32,307,805.17   |
| 45      | CT-113 2nd Lot<br>28 Oct 2020     | 0000011320010087<br>Date : 05 Nov 2020 | C-75763<br>12 Jan 2021   | 0.00                                | 2020-2021 | 14,347,376.59   | 14,347,376.59   |



| Sl. No. | Contract No. & Date               | L/C No.                                | B/E No. & Date           | Total Assessed Amount For VAT & Duty | Year      | Amount of AIT    | Total AIT        |
|---------|-----------------------------------|--|--------------------------|--------------------------------------|-----------|------------------|------------------|
| 46      | CT-116<br>13 Feb 2021             | 0000011321010010<br>Date : 17 Feb 2021 | C-474514<br>16 Mar 2021  | 0.00                                 | 2020-2021 | 20,407,778.78    | 20,407,778.78    |
| 47      | 114 (F)<br>25 Nov 2020            | 0000011320010092<br>Date : 07 Dec 2020 | C-1290015<br>10 Aug 2021 | 0.00                                 | 2021-2022 | 184,126.31       | 184,126.31       |
| 48      | 117 (F)<br>07 Aug 2021            | 0000011321010027<br>Date : 12 Aug 2021 | C-1500444<br>13 Sep 2021 | 0.00                                 | 2021-2022 | 52,294,919.70    | 52,294,919.70    |
| 49      | 118 (F)<br>21 Aug 2021            | 0000011321010030<br>Date : 06 Sep 2021 | C-1596784<br>03 Oct 2021 | 0.00                                 | 2021-2022 | 28,421,877.36    | 28,421,877.36    |
| 50      | 119 (F)<br>15 Sep 2021            | 0000011321010033<br>Date : 19 Sep 2021 | C-1554700<br>13 Oct 2021 | 0.00                                 | 2021-2022 | 59,221,296.05    | 59,221,296.05    |
| 51      | 120 (F)<br>27 Sep 2021            | 0000011321010036<br>Date : 04 Oct 2021 | C-1846606<br>16 Nov 2021 | 0.00                                 | 2021-2022 | 30,593,952.17    | 30,593,952.17    |
| 52      | 693 (F)<br>04 Jan 2022            | 0000009322010078<br>Date : 16 Jan 2022 | C-385631<br>23 Feb 2022  | 0.00                                 | 2021-2022 | 72,638,296.15    | 72,638,296.15    |
| 53      | 694 (F)<br>12 Jan 2021            | 0000009322010164<br>Date : 30 Jan 2021 | C-467042<br>08 Mar 2022  | 0.00                                 | 2021-2022 | 36,243,727.56    | 36,243,727.56    |
| 54      | 696 (F)<br>22 Feb 2022            | 0000009322010274<br>Date : 27 Feb 2022 | C-497530<br>13 Mar 2022  | 0.00                                 | 2021-2022 | 35,743,873.27    | 35,743,873.27    |
| 55      | 697 (F)<br>16 Mar 2022            | 0000009322010416<br>Date : 23 Mar 2022 | C-649085<br>07 Apr 2022  | 0.00                                 | 2021-2022 | 36,949,895.08    | 36,949,895.08    |
| 56      | 699 (F)<br>10 May 2022            | 000034222010018<br>Date : 26 May 2022  | C-1022349<br>08 Jun 2022 | 0.00                                 | 2021-2022 | 42,399,577.00    | 42,399,577.00    |
| 57      | Less: Turnover Tax<br>Adjustment  |  |                          | 0.00                                 | 2021-2022 | (28,722,292.64)  | (28,722,292.64)  |
| 58      | CT-703 (F)<br>25 Jul 2022         | 009322011036<br>Date : 04 Aug 2022     | C-1589065<br>18 Sep 2022 | 0.00                                 | 2022-2023 | 59,593,203.22    | 59,593,203.22    |
| 59      | CT-704 (F) 1st Lot<br>25 Jul 2022 | 009322011041<br>Date : 07 Aug 2022     | C-1589070<br>18 Sep 2022 | 0.00                                 | 2022-2023 | 30,356,865.40    | 30,356,865.40    |
| 60      | CT-704 (F) 2nd Lot<br>25 Jul 2022 | 009322011041<br>Date : 07 Aug 2022     | C-1798757<br>31 Oct 2022 | 0.00                                 | 2022-2023 | 29,931,428.06    | 29,931,428.06    |
| 61      | CT-705 (F)<br>25 Jul 2022         | 009322011158<br>Date : 30 Aug 2022     | C-1690197<br>10 Oct 2022 | 0.00                                 | 2022-2023 | 56,803,033.16    | 56,803,033.16    |
| 62      | CT-706 (F)<br>18 Oct 2022         | 009322011401<br>Date : 20 Oct 2022     | C-1839289<br>08 Nov 2022 | 0.00                                 | 2022-2023 | 47,861,743.26    | 47,861,743.26    |
| 63      | CT-707 (F)<br>19 Oct 2022         | 009322011402<br>Date : 20 Oct 2022     | C-1839299<br>08 Nov 2022 | 0.00                                 | 2022-2023 | 46,451,087.99    | 46,451,087.99    |
| 64      | CT-708 (F)<br>25 Oct 2022         | 009322011508<br>Date : 14 Nov 2022     | C-2063002<br>19 Dec 2022 | 0.00                                 | 2022-2023 | 44,772,955.47    | 44,772,955.47    |
| 65      | CT-711 (F)<br>30 Jan 2023         | 009323010189<br>Date : 09 Feb 2023     | C-415282<br>12 Mar 2023  | 0.00                                 | 2022-2023 | 38,407,298.40    | 38,407,298.40    |
| 66      | CT-712 (F)<br>30 Jan 2023         | 009323010190<br>Date : 09 Feb 2023     | C-415275<br>12 Mar 2023  | 0.00                                 | 2022-2023 | 35,443,529.00    | 35,443,529.00    |
| 67      | CT-713 (F)<br>30 Jan 2023         | 009323010238<br>Date : 22 Feb 2023     | C-433279<br>15 Mar 2023  | 0.00                                 | 2022-2023 | 36,077,933.95    | 36,077,933.95    |
| 68      | CT-125 (F)<br>23 Aug 2022         | 011322010039<br>Date : 04 Sep 2022     | C-697150<br>07 May 2023  | 0.00                                 | 2022-2023 | 104,145.14       | 104,145.14       |
| 69      | CT-127 (F)<br>22 Dec 2022         | 011323010009<br>Date : 12 Jan 2023     | C- 863913<br>05 Jun 2023 | 0.00                                 | 2022-2023 | 158,902.58       | 158,902.58       |
| 70      | Less: Turnover Tax<br>Adjustment  |  |                          | 0.00                                 | 2022-2023 | (100,211,032.43) | (100,211,032.43) |
| 71      | CT-715<br>12 Apr 2023             | 009323010523<br>Date : 30 Apr 2023     | C-1069458<br>10 Jul 2023 | 0.00                                 | 2023-2024 | 27,579,989.73    | 27,579,989.73    |
| 72      | CT-717<br>24 May 2023             | 009323010772<br>Date : 14 Jun 2023     | C-1069421<br>10 Jul 2023 | 0.00                                 | 2023-2024 | 29,207,906.06    | 29,207,906.06    |



| Sl. No.      | Contract No. & Date           | L/C No.                            | B/E No. & Date                                       | Total Assesed Amount For VAT & Duty | Year      | Amount of AIT           | Total AIT               |
|--------------|-------------------------------|------------------------------------|--|-------------------------------------|-----------|-------------------------|-------------------------|
| 73           | CT-719<br>16 Jul 2023         | 009323010942<br>Date : 20 Jul 2023 | C-1283929<br>14 Aug 2023                             | 0.00                                | 2023-2024 | 40,609,619.04           | 40,609,619.04           |
| 74           | CT-720<br>16 Jul 2023         | 009323010952<br>Date : 24 Jul 2023 | C-1452197<br>14 Sep 2023                             | 0.00                                | 2023-2024 | 37,206,170.96           | 37,206,170.96           |
| 75           | CT-721<br>16 Jul 2023         | 009323011199<br>Date : 27 Aug 2023 | C-1567562<br>08 Oct 2023                             | 0.00                                | 2023-2024 | 34,436,218.03           | 34,436,218.03           |
| 76           | CT-723<br>14 Sep 2023         | 009323011338<br>Date : 19 Sep 2023 | C-1584500<br>11 Oct 2023                             | 0.00                                | 2023-2024 | 33,878,571.28           | 33,878,571.28           |
| 77           | CT-727<br>07 Dec 2023         | 009323011793<br>Date : 14 Dec 2023 | C-27545<br>04 Jan 2024                               | 0.00                                | 2023-2024 | 32,730,143.97           | 32,730,143.97           |
| 78           | CT-728<br>24 Dec 2023         | 009324010379<br>Date : 05 Mar 2024 | C-698050<br>06 Apr 2024                              | 0.00                                | 2023-2024 | 34,380,935.05           | 34,380,935.05           |
| 79           | CT-729<br>24 Dec 2023         | 009324010411<br>Date : 12 Mar 2024 | C-697930<br>06 Apr 2024                              | 0.00                                | 2023-2024 | 33,785,650.53           | 33,785,650.53           |
| 80           | CT-732<br>30 Apr 2024         | 009324010729<br>Date : 19 May 2024 | C-1156561<br>20 Jun 2024                             | 0.00                                | 2023-2024 | 34,177,975.08           | 34,177,975.08           |
| 81           | CT-123<br>18 Jul 2022         | 011322010028<br>Date : 04 Aug 2024 | C-1074888<br>05 Jun 2024                             | 0.00                                | 2023-2024 | 1,058,754.60            | 1,058,754.60            |
| 82           | CT-124<br>19 Jul 2022         | 01322010029<br>Date : 02 Aug 2022  | C-697857<br>24 Aug 2023                              | 0.00                                | 2023-2024 | 51,809.86               | 51,809.86               |
| 83           | CT-129<br>12 Mar 2023         | 011323010022<br>Date : 11 Apr 2023 | C-570374 &<br>667214<br>16 Jul 2023 &<br>14 Aug 2023 | 0.00                                | 2023-2024 | 139,388.46              | 139,388.46              |
| 84           | CT-131<br>16 Apr 2023         | 011323990001<br>Date : 23 May 2023 | C-855026<br>10 Oct 2023                              | 0.00                                | 2023-2024 | 198,661.03              | 198,661.03              |
| 85           | CT-132<br>24 May 2023         | 011323010052<br>Date : 31 Aug 2023 | C-1012543<br>29 May 2024                             | 0.00                                | 2023-2024 | 127,394.90              | 127,394.90              |
| 86           | CT-133<br>26 Aug 2023         | 011323010064<br>Date : 21 Sep 2023 | C-65695<br>10 Jan 2024                               | 0.00                                | 2023-2024 | 103,318.37              | 103,318.37              |
| 87           | Less: Turnover Tax Adjustment |                                    |  | 0.00                                | 2023-2024 | (88,070,710.15)         | (88,070,710.15)         |
| <b>Total</b> |                               |                                    |  | <b>186,343,326.71</b>               |           | <b>1,312,716,518.24</b> | <b>1,312,716,518.24</b> |



Annexure-H

DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000

Schedule of Subsidy Receivable from Government as on 30th June, 2024

Amount in Taka

| Year      | Receivable        | Received         | Cumulative Balance |
|-----------|-------------------|------------------|--------------------|
| 1         | 2                 | 3                | 4= (2+4)-3         |
| 2006-2007 | 570,086,000.00    | 0.00             | 570,086,000.00     |
| 2007-2008 | 981,895,000.00    | 949,386,000.00   | 602,595,000.00     |
| 2008-2009 | 2,902,500,813.00  | 312,939,000.00   | 3,192,156,813.00   |
| 2009-2010 | 0.00              | 500,000,000.00   | 2,692,156,813.00   |
| 2010-2011 | 0.00              | 750,000,000.00   | 1,942,156,813.00   |
| 2011-2012 | 6,780,519,587.00  | 4,500,000,000.00 | 4,222,676,400.00   |
| 2012-2013 | 2,555,367,221.00  | 3,994,100,000.00 | 2,783,943,621.00   |
| 2013-2014 | 2,509,239,379.00  | 4,819,524,000.00 | 473,659,000.00     |
| 2014-2015 | 2,284,779,877.00  | 2,383,832,000.00 | 374,606,877.00     |
| 2015-2016 | 3,567,394,492.00  | 3,138,705,877.00 | 803,295,492.00     |
| 2016-2017 | 2,079,625,111.00  | 2,279,899,425.00 | 603,021,178.00     |
| 2017-2018 | 1,672,585,824.00  | 2,020,830,528.00 | 254,776,474.00     |
| 2018-2019 | 1,388,545,202.00  | 1,259,571,916.00 | 383,749,760.00     |
| 2019-2020 | 2,827,934,313.00  | 2,517,093,949.00 | 694,590,124.00     |
| 2020-2021 | 3,279,571,198.00  | 2,802,141,024.00 | 1,172,020,298.00   |
| 2021-2022 | 8,654,915,892.00  | 6,521,107,075.00 | 3,305,829,115.00   |
| 2022-2023 | 12,594,336,708.00 | 9,773,143,115.00 | 6,127,022,708.00   |
| 2023-2024 | 7,059,776,552.00  | 8,974,221,708.00 | 4,212,577,552.00   |



ANNEXURE-I

DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000

Schedule of Store In Transit for the Year ended 30th June, 2024

Amount In Taka

| Sl. No.      | CT-NO. | CT Date     | LC-NO.       | LC Date     | Amount (Tk.)        |
|--------------|--------|-------------|--------------|-------------|---------------------|
| 1            | CT-735 | 30 Apr 2024 | 009324010848 | 05 Jun 2024 | 552,000.00          |
| 2            | CT-123 | 18 Jul 2022 | 011322010028 | 04 Aug 2024 | 6,389,053.09        |
| 3            | CT-130 | 12 Apr 2023 | 011323010033 | 25 May 2023 | 202,841.00          |
| 4            | CT-132 | 24 May 2023 | 011323010052 | 31 Aug 2023 | 742,715.86          |
| 5            | CT-134 | 28 Dec 2023 | 011324010016 | 13 Mar 2024 | 109,570.00          |
| 6            | CT-135 | 17 Jan 2024 | 011324010026 | 22 Apr 2024 | 41,730.00           |
| 7            | CT-136 | 07 Feb 2024 | 011324010035 | 12 May 2024 | 68,906.00           |
| 8            | CT-138 | 08 May 2024 | 011324010042 | 02 Jun 2024 | 17,470.00           |
| <b>Total</b> |        |             |              |             | <b>8,124,285.95</b> |



**DAP FERTILIZER COMPANY LIMITED**  
Rangadia, Chattogram-4000  
**Schedule of Creditors For Expense for the Year ended 30th June, 2024**

Amount in Taka

| Particulars                              | 2023-2024             | 2022-2023             | 2021 - 2022           | 2020 - 2021          | 2019 - 2020          | 2018-2019             | 2017-2018 & Earlier  |
|--|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|
| Provision for Process Water              | -                     | -                     | -                     | -                    | -                    | 348,572.00            | 49,546.00            |
| Provision for audit fee                  | 147,400.00            | 2,213,700.00          | 2,189,700.00          | 2,284,500.00         | 4,412,000.00         | 4,409,000.00          | 4,385,000.00         |
| Maintenance Works                        | -                     | -                     | 4,275,632.00          | -                    | -                    | -                     | -                    |
| Provision for Overhauling                | -                     | 6,520.00              | -                     | -                    | -                    | -                     | -                    |
| Provision for electricity bill           | 19,974,263.00         | 22,745,217.60         | 14,602,350.60         | 29,549,900.00        | 20,544,151.00        | 18,529,913.00         | 20,677,746.00        |
| Prov. for civil engg. maintenance        | 1,106,753.00          | -                     | 6,903,651.00          | 4,957,318.00         | 4,508,000.00         | 4,657,883.00          | 5,152,905.00         |
| Prov. for civil Works (Capitax)          | -                     | -                     | -                     | -                    | -                    | -                     | 14,800,396.00        |
| Provision for steam                      | 7,029,440.00          | 4,235,978.50          | 4,074,299.50          | 6,911,080.00         | 5,692,686.00         | 4,911,984.00          | 5,087,954.00         |
| Provision for Demin                      | -                     | -                     | -                     | -                    | 92,342.00            | -                     | -                    |
| Provision for H.O Leavy                  | 463,809,000.00        | 473,809,000.00        | 443,809,000.00        | 16,146.00            | 1,209,473.00         | 55,838,000.00         | 15,700.00            |
| Provision for club expenses              | -                     | -                     | -                     | 15,037,440.00        | 7,706,360.00         | 801,700.00            | -                    |
| Provision for gratuity                   | -                     | -                     | -                     | 8,817,403.58         | 7,919,062.00         | 7,219,732.00          | 7,441,954.00         |
| Prov. for cooling water                  | 7,914,806.74          | 7,003,643.74          | 6,899,537.74          | 7,131,944.00         | 7,131,944.00         | 7,131,944.00          | 260,633.00           |
| Provision for Project Allowance          | 2,800,000.00          | 4,200,000.00          | 5,600,000.00          | 7,131,944.00         | 690,563.00           | -                     | 7,131,944.00         |
| Provision for BCTC loan                  | -                     | -                     | -                     | -                    | -                    | -                     | -                    |
| Provision for Uniform & Liveries         | -                     | -                     | 28,830,336.00         | -                    | -                    | -                     | -                    |
| Provision for DAP Carrying Bill          | -                     | -                     | -                     | 14,516.00            | 1,209,661.00         | 554,016.00            | 710,179.00           |
| Other expenses                           | 1,604,000.00          | 9,635,062.00          | -                     | -                    | -                    | -                     | -                    |
| Provision for DAPFCL House building Loan | 1,366,710.00          | -                     | -                     | -                    | -                    | -                     | -                    |
| Provision for Vehicle Insurance Claim    | -                     | 1,404,434.00          | -                     | -                    | -                    | -                     | -                    |
| Provision for DAPFCL Motor Cycle Loan    | -                     | -                     | -                     | -                    | -                    | -                     | -                    |
| <b>Total</b>                             | <b>505,752,372.74</b> | <b>525,253,555.84</b> | <b>517,184,506.84</b> | <b>74,720,247.58</b> | <b>53,409,882.00</b> | <b>112,229,617.00</b> | <b>65,713,957.00</b> |

**Schedule of Creditors For Goods Supply for the Year ended June 30, 2024**

| Particulars                     | 2023-2024               | 2022-2023             | 2021 - 2022             | 2020 - 2021           | 2019 - 2020          | 2018-2019            | 2017-2018             |
|---------------------------------|-------------------------|-----------------------|-------------------------|-----------------------|----------------------|----------------------|-----------------------|
| Local suppliers                 | 10,586,455.71           | 17,821,514.14         | 3,878,518.58            | 3,718,693.78          | (2,646,876.00)       | (1,857,982.00)       | 3,225,724.00          |
| C & F value                     | 1,040,128,162.16        | 108,775,830.16        | 1,168,973,474.32        | 127,264,360.82        | 0.78                 | 0.78                 | 314,696,923.06        |
| Custom duty                     | 484,998.37              | 484,998.37            | 484,998.37              | 484,998.37            | 469,428.14           | 469,427.26           | 141,684.50            |
| Local Agent commission          | 3,531,800.06            | 26,000.00             | 1,911,020.00            | 815,520.00            | -                    | -                    | -                     |
| Marine charge                   | 3,972,671.00            | -                     | -                       | 7,156,164.80          | 7,156,164.80         | 9,637,053.80         | 9,637,053.80          |
| Inspection charge (PSI)         | 4,242,230.61            | 4,022,595.85          | 6,259,970.99            | 2,919,778.34          | 2,962,278.34         | 2,706,278.34         | 2,404,761.34          |
| Sunvy Fee                       | 175,000.00              | 164,500.00            | 18,500.00               | 779,303.72            | 1,179,574.72         | 3,070,851.72         | 4,698,756.72          |
| Other charge                    | 1,015,194.38            | 1,015,194.38          | 1,023,194.38            | 80,848.00             | -                    | -                    | 0                     |
| C & F Commission                | 52,030.00               | 16,609.00             | -                       | 253,891.00            | -                    | -                    | -                     |
| L/C Opening Charge              | 6,550,651.51            | 1,754,923.84          | 6,000.00                | 6,000.00              | -                    | -                    | -                     |
| Carrying Charge                 | 24,000.00               | 6,000.00              | 6,000.00                | -                     | -                    | -                    | -                     |
| PLI Charge                      | 870,000.00              | 210,000.00            | 100,000.00              | 489,902.79            | 432,716.00           | 482,526.00           | 513,892.00            |
| Cash purchase clearing account  | 418,793.45              | 657,279.32            | 621,636.51              | 2,248,993.45          | 15,415,843.00        | 15,509,643.00        | 17,512,893.00         |
| Customers deposit against sales | 10,311,140.45           | 326,923,640.45        | 80,956,140.45           | 146,218,455.07        | 24,969,129.00        | 30,017,798.90        | 352,831,688.42        |
| <b>Total</b>                    | <b>1,082,363,127.70</b> | <b>461,879,085.51</b> | <b>1,264,233,453.60</b> | <b>146,218,455.07</b> | <b>24,969,129.00</b> | <b>30,017,798.90</b> | <b>352,831,688.42</b> |

Schedule of Creditors For Other Finance for the Year ended June 30, 2024

| Particulars                         | 2023-2024     | 2022-2023     | 2021-2022     | 2020-2021     | 2019-2020        | 2018-2019        | 2017-2018        |
|-------------------------------------|---------------|---------------|---------------|---------------|------------------|------------------|------------------|
| Security deposit(general)           | 37,215,410.00 | 40,120,896.00 | 34,391,552.00 | 33,503,799.00 | 29,722,259.00    | 7,529,875.00     | 6,040,172.00     |
| Dap dealers security                | 1,113,003.00  | 1,113,003.00  | 1,113,003.00  | 241,100.00    | -                | -                | -                |
| Income Tax(Ded At Source)           | -             | -             | -             | -             | 886.00           | 1,200.00         | 437,588.00       |
| I.T deduction from party            | 1,971,558.63  | 1,372,268.72  | 1,764,133.72  | 927,671.72    | 644,698.00       | 392,006.00       | -                |
| VAT deduction from party            | 2,215,056.29  | 2,855,838.48  | 2,897,632.48  | 1,654,328.48  | 1,693,021.00     | 1,226,727.00     | 1,184,946.00     |
| Sundry deposit                      | 682,310.00    | 682,310.00    | 682,310.00    | 682,310.00    | 682,310.00       | 682,310.00       | 682,310.00       |
| Insurance recovery from party       | 3,522,711.00  | 3,522,711.00  | 3,522,711.00  | 3,522,711.00  | 3,522,711.00     | 3,522,711.00     | 3,522,711.00     |
| Deduction for welfare fund          | 1,542,125.00  | -             | 1,395,893.00  | 311,840.00    | 853,948.00       | 556,948.00       | 275,445.00       |
| Govt. Fund Clearing                 | -             | -             | -             | -             | 1,113,265,006.00 | 1,113,265,006.00 | 1,113,265,480.00 |
| Other deduction                     | 138,136.00    | 138,136.00    | 138,136.00    | 138,136.00    | 138,136.00       | 138,136.00       | 138,136.00       |
| Deduction of dapl PF loan           | 46,724.00     | 46,724.00     | 95,524.00     | 456,209.00    | 490,655.00       | 958,899.00       | 1,032,495.00     |
| Deduction of H.O. PF loan           | 23,756.00     | 23,756.00     | 23,756.00     | 84,812.00     | -                | 700.00           | 700.00           |
| Other project PF loan               | 51,740.00     | 140,968.00    | 140,968.00    | 146,168.00    | 220,093.00       | -                | (121,356.00)     |
| Other project welfare loan          | 169,198.00    | 176,998.00    | 176,998.00    | 176,998.00    | 176,998.00       | 175,065.00       | 192,065.00       |
| Recovery of H.O.M.C loan            | 128,991.00    | 128,991.00    | 128,991.00    | 400,991.00    | 326,991.00       | 146,991.00       | 172,285.00       |
| Recovery of H.O.H.B loan            | 149,378.00    | 241,811.00    | 241,811.00    | 647,411.00    | 257,611.00       | 461,947.00       | 475,047.00       |
| Recovery of H.O Welfare loan        | -             | -             | -             | -             | -                | 1,933.00         | 1,933.00         |
| Union Subscription                  | 20.00         | 20.00         | 20.00         | -             | 3,289.00         | 3,589.00         | 3,589.00         |
| Employees club subscription         | 20,946.00     | 20,946.00     | 20,946.00     | 20,916.00     | 23,676.00        | 22,466.00        | 21,226.00        |
| Officers association subscription   | 3,306.00      | 3,306.00      | 3,306.00      | 28,906.00     | 30,156.00        | 27,216.00        | 26,286.00        |
| DAPFCL welfare fund                 | 97,284.00     | 97,284.00     | 93,889.00     | 93,839.00     | 259,229.00       | 215,969.00       | 178,269.00       |
| DAPFCL Mosque fund                  | -             | -             | -             | -             | -                | 2,600.00         | 2,600.00         |
| Chemical Society                    | -             | -             | -             | -             | 1,800.00         | 2,000.00         | 1,800.00         |
| Recovery of advance to welfare fund | 2,677,000.00  | 1,537,000.00  | 252,000.00    | 108,000.00    | -                | -                | (2,900.00)       |
| Engg Association                    | -             | -             | -             | -             | 200.00           | -                | -                |
| Diploma association                 | 3,726.00      | 3,726.00      | 3,726.00      | 3,726.00      | 6,126.00         | 6,326.00         | 6,926.00         |
| Transport charge                    | -             | -             | -             | 38,245.00     | -                | -                | -                |
| Telephone Charge                    | -             | -             | -             | -             | -                | -                | -                |
| Revenue stamp                       | 114,840.00    | 111,280.00    | 100,720.00    | 105,160.00    | 135,190.00       | 36,960.00        | 246,860.00       |
| DAPFCL Haj scheme                   | 11,300.00     | 11,300.00     | 11,300.00     | 11,300.00     | 11,300.00        | 11,300.00        | 11,300.00        |
| Water Charge                        | -             | -             | -             | 52,943.00     | 25,068.00        | 26,695.00        | 22,773.00        |
| Electric charge                     | -             | -             | -             | -             | 20,383.00        | 41,010.00        | -                |
| Gas Charge                          | -             | -             | -             | -             | -                | 187,813.00       | -                |
| H.R expenses                        | 10,231.00     | 10,231.00     | 10,231.00     | 178,814.04    | 1,856,329.00     | 1,458,837.00     | 16,298.00        |
| GPIF loan                           | 5,160.00      | 5,160.00      | -             | 10,231.00     | 10,231.00        | 12,809.00        | 12,809.00        |
| Dish Antenna                        | -             | -             | -             | -             | 9,290.00         | 8,390.00         | 9,110.00         |
| Material Loan                       | -             | -             | -             | -             | -                | (2,578.00)       | -                |
| DAPFCL W.F loan                     | 84,110.00     | 31,310.00     | 34,685.00     | 171,176.00    | 280,260.00       | 310,611.00       | 387,549.00       |
| Ladies club sub.                    | 15,070.00     | 15,070.00     | 15,070.00     | 15,070.00     | 15,070.00        | 15,070.00        | 15,070.00        |
| Ded of other project salary advance | 183,429.97    | 183,429.97    | 183,429.97    | 214,679.97    | 226,880.00       | 226,880.00       | 226,880.00       |
| Ded of other project wages advance  | 19,284.00     | 19,284.00     | 19,284.00     | 19,284.00     | 19,284.00        | 18,740.00        | 18,740.00        |
| Furniture Charge                    | -             | -             | -             | -             | -                | 48.00            | 48.00            |
| Donation                            | 127,730.00    | 78,730.00     | 58,530.00     | 31,480.00     | 24,580.00        | 24,580.00        | 24,580.00        |



| Particulars  | 2023-2024            | 2022-2023            | 2021-2022            | 2020-2021            | 2019-2020            | 2018-2019               | 2017-2018               |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------------|
| Recovery of DAPFCL H.B loan.                         | -                    | -                    | -                    | 254,598.00           | 254,598.00           | 254,598.00              | 238,750.00              |
| Recovery of other project H.B loan                   | -                    | 56,945.00            | 56,945.00            | 168,831.00           | 187,406.00           | 84,541.00               | 45,231.00               |
| Other deduction                                      | 441,199.00           | 4,38,829.00          | 423,174.00           | 420,684.00           | 418,524.00           | 415,224.00              | 412,434.00              |
| DAPFCL PF Trust                                      | 1,441,732.00         | 2,121,431.00         | 1,892,180.00         | 2,093,785.00         | 1,389,833.00         | 1,389,833.00            | 1,389,833.00            |
| H.O. P.F trust                                       | -                    | 534,402.00           | 574,436.00           | 473,523.00           | -                    | -                       | -                       |
| Other project P.F                                    | 4,882,615.00         | 5,190,825.00         | 5,203,023.00         | 5,203,023.00         | 8,682,901.00         | 7,680,685.00            | 8,103,158.00            |
| DAPFCL gratuity fund                                 | -                    | -                    | -                    | 7,002.00             | 7,002.00             | 7,002.00                | 7,002.00                |
| Festival bonus                                       | -                    | -                    | -                    | 2,900.00             | 2,900.00             | 2,900.00                | 2,900.00                |
| TA/DA Expense  | 4,780.00             | 4,780.00             | -                    | -                    | -                    | 8,016.00                | 12,924.00               |
| Medical Expense                                      | -                    | -                    | -                    | -                    | -                    | -                       | -                       |
| Incentive bonus                                      | 1,178,947.00         | 14,611,049.00        | -                    | -                    | -                    | 27,730.00               | 27,730.00               |
| TA/DA Advance  | 1,36,620.00          | -                    | -                    | 53,615.00            | -                    | 3,612,842.00            | 19,178,358.00           |
| Wages clearing account                               | -                    | -                    | -                    | -                    | -                    | 4,908.00                | -                       |
| TA/DA Advance  | -                    | -                    | -                    | -                    | -                    | 544.00                  | 544.00                  |
| Wages Advanced                                       | -                    | -                    | -                    | -                    | -                    | -                       | -                       |
| Salary income tax                                    | 760,581.00           | 760,081.00           | 760,081.00           | 793,047.00           | 1,251,134.00         | 578,720.00              | 894,407.00              |
| Profit participation fund                            | 59,400.00            | 59,400.00            | 59,400.00            | 59,400.00            | 59,400.00            | 50,400.00               | 46,400.00               |
| BCIC Gratuity Fund                                   | -                    | -                    | -                    | -                    | -                    | -                       | -                       |
| Gratuity fund clearing account                       | 69,126.00            | 69,126.00            | 547,500.00           | 1,601,280.00         | -                    | -                       | -                       |
| Engg Association clearing account                    | 9,600.00             | -                    | -                    | -                    | -                    | -                       | -                       |
| Recovery of other pro.purchase adv.                  | 8,000.00             | 8,000.00             | 8,000.00             | 8,000.00             | 8,000.00             | 12,000.00               | 12,000.00               |
| Recovery of purchase advance                         | 141,014.00           | 141,014.00           | 141,014.00           | 141,014.00           | 143,014.00           | 5,000.00                | -                       |
| PF fund clearing account                             | 42,803.00            | 42,803.00            | 42,803.00            | 80,351.00            | 25,850.00            | -                       | -                       |
| Financial award (One Basic)                          | -                    | -                    | -                    | 53,500.00            | -                    | -                       | -                       |
| P.F refundable                                       | 26,284.00            | 26,284.00            | 26,284.00            | -                    | -                    | -                       | -                       |
| OT deduction from final Settlement                   | 4,557,257.00         | 1,067,950.00         | -                    | -                    | -                    | -                       | -                       |
| Shir/Night allowance deduction from final settlement | 67,210.00            | 10,440.00            | -                    | -                    | -                    | -                       | -                       |
| P.F(Audit Objection)                                 | 203,203.00           | 192,460.00           | -                    | -                    | -                    | -                       | -                       |
| Electricity Bill(Audit Objection)                    | 91,944.00            | 61,824.00            | -                    | -                    | -                    | -                       | -                       |
| Gas Bill (Audit Objection)                           | 15,600.00            | 10,800.00            | -                    | -                    | -                    | -                       | -                       |
| Recovery Arrear HR Expenses(Slab)                    | 604,956.00           | 262,344.00           | -                    | -                    | -                    | -                       | -                       |
| Food & Conveyance Deduction(Audit Objection)         | 110,500.00           | 86,190.00            | -                    | -                    | -                    | -                       | -                       |
| Other(Audit Objection)                               | 52,037.00            | 42,582.00            | -                    | -                    | -                    | -                       | -                       |
| Recovery against Training Allowance(Audit Objection) | 152,100.00           | -                    | -                    | -                    | -                    | -                       | -                       |
| Recovery against Salary Income Tax(Audit Objection)  | 76,320.00            | -                    | -                    | -                    | -                    | -                       | -                       |
| Recovery Against Uniform (Audit Objection)           | 9,750.00             | -                    | -                    | -                    | -                    | -                       | -                       |
| <b>Total</b>   | <b>67,487,111.89</b> | <b>78,484,247.17</b> | <b>56,781,226.17</b> | <b>55,412,808.21</b> | <b>54,093,370.00</b> | <b>1,145,852,708.00</b> | <b>1,158,909,069.00</b> |



ANNEXURE-K

DAP FERTILIZER COMPANY LIMITED  
Rangadia, Chattogram-4000

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-1) 7.10000

| Particulars   | Cost                    |                      |   | Depreciation/Amortization/Impairment |             |                         |                       | Amount in Taka             |                         |                         |
|---|-------------------------|----------------------|---|--------------------------------------|-------------|-------------------------|-----------------------|----------------------------|-------------------------|-------------------------|
|   | As at 01 Jul 2023       | Addition             | Disposal/Adjustment (Exchange Fluctuation Gain) | As at 30 Jun 2024                    | Rate        | As at 01 Jul 2023       | Charges for the year  | Adjustment during the year | As At 30 Jun 2024       | W.D.V as at 30 Jun 2024 |
|   | 1                       | 2                    | 3   | 4 = (1+2-3)                          | 5           | 6                       | 7 = (4*5)             | 8                          | 9 = (6+7+8)             | 10 = (4-9)              |
| 1-2-10-101-00000 - Land & land development (plant-1)          | 36,801,669.00           | -                    | -   | 36,801,669.00                        | -           | -                       | -                     | -                          | -                       | 36,801,669.00           |
| 1-2-10-103-00000 - Factory building & structure (plant-1)     | 2,340,431,703.75        | 4,305,505.00         | -   | 2,344,737,208.75                     | 5%          | 1,650,975,652.25        | 106,454,752.56        | 59,080,264.39              | 1,816,510,669.20        | 528,226,539.55          |
| 1-2-10-104-00000 - Residential building & structure (plant-1) | 142,123,876.28          | -                    | -   | 142,123,876.28                       | 2.5%        | 55,912,048.16           | 3,762,283.32          | -                          | 59,674,331.48           | 82,449,544.80           |
| 1-2-10-105-00000 - Office buildings (plant-1)                 | 34,953,524.00           | -                    | -   | 34,953,524.00                        | 2.5%        | 15,984,414.24           | 873,838.08            | -                          | 16,858,252.32           | 18,095,271.68           |
| 1-2-10-106-00000 - Electrical installation (plant-1)          | 15,218,272.00           | 171,050.00           | -   | 15,389,322.00                        | 10% - 12.5% | 14,869,629.72           | 108,376.33            | -                          | 14,978,006.05           | 411,315.95              |
| 1-2-10-107-00000 - Other building & structure (plant-1)       | 66,397,857.49           | -                    | -   | 66,397,857.49                        | 5% - 10%    | 48,195,205.28           | 2,245,598.20          | -                          | 50,440,803.48           | 15,957,054.01           |
| 1-2-10-108-00000 - Plant & machinery (plant-1)                | 3,880,994,293.85        | 19,001,611.00        | -   | 3,899,995,904.85                     | 5%          | 3,038,263,605.63        | 194,762,516.16        | 83,579,480.05              | 3,316,605,601.84        | 583,390,303.01          |
| 1-2-10-109-00000 - Motor vehicle (plant-1)                    | 66,272,677.00           | -                    | -   | 66,272,677.00                        | 20%         | 36,312,551.16           | 2,059,160.12          | -                          | 38,371,711.28           | 27,900,965.72           |
| 1-2-10-110-00000 - Furniture & fixture (plant-1)              | 10,706,847.81           | 8,938.00             | -   | 10,715,785.81                        | 10%         | 5,453,671.03            | 716,863.26            | -                          | 6,170,534.29            | 4,545,251.52            |
| 1-2-10-111-00000 - Office equipment (plant-1)                 | 28,239,997.68           | 4,519,727.53         | -   | 32,759,725.21                        | 12.5% - 20% | 19,761,478.52           | 3,946,342.67          | -                          | 23,707,821.19           | 9,051,904.02            |
| 1-2-10-112-00000 - Factory assets, instrument (plant-1)       | 20,275,721.38           | 8,221,752.54         | -   | 28,497,473.92                        | 12.5% - 20% | 8,664,648.96            | 2,874,782.76          | -                          | 11,539,431.72           | 16,958,042.20           |
| 1-2-10-117-00000 - Sundry assets/soft furnishing (plant-1)    | 5,105,495.00            | 168,000.00           | -   | 5,273,495.00                         | 12.5% - 25% | 729,509.04              | 501,853.04            | -                          | 1,231,362.08            | 4,042,132.92            |
| <b>Total</b>  | <b>6,647,521,935.24</b> | <b>36,396,584.07</b> | <b>-</b>  | <b>6,683,918,519.31</b>              |             | <b>4,895,122,413.99</b> | <b>318,306,366.50</b> | <b>147,659,744.44</b>      | <b>5,356,088,524.93</b> | <b>1,327,829,994.38</b> |

Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company



ANNEXURE-L

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-2) 7.20000

| Particulars  | As at                    |                      | Cost          |   | Disposal/A<br>adjustment<br>(Exchange<br>Fluctuation<br>Gain) | As at<br>30 Jun 2024<br>4 = (1+2-3) | Rate        | Depreciation/Amortization/Impairment |                                      |                                      | Amount in Taka<br>W.D.V as at<br>30 Jun 2024<br>10 = (4-9) |
|--|--------------------------|----------------------|---------------|---|---|-------------------------------------|-------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
|  | 01 Jul 2023<br>1         | 30 Jun 2024<br>2     | Addition<br>3 | Disposal/A<br>adjustment<br>(Exchange<br>Fluctuation<br>Gain) |   |                                     |             | As at<br>01 Jul 2023<br>6            | Charges for the<br>year<br>7 = (4+5) | Adjustment<br>during the year<br>(8) |  |
| 1-2-11-103-00000 - Factory building & structure (plant-2)  | 3,266,590,567.00         |                      |               |   |   | 3,266,590,567.00                    | 2.5% - 5%   | 124,406,242.32                       | 59,080,264.39                        | 2,265,715,904.28                     | 1,000,874,662.72   |
| 1-2-11-106-00000 - Electrical installation (plant-2)       | 2,641,925.00             |                      |               |   |   | 2,641,925.00                        | 10% - 12.5% | 15,822.96                            | -                                    | 2,521,085.93                         | 120,839.07   |
| 1-2-11-107-00000 - Other building & structure (plant-2)    | 86,289,843.66            |                      |               |   |   | 86,289,843.66                       | 2.5% - 10%  | 869,064.12                           | -                                    | 80,637,469.70                        | 5,652,373.96   |
| 1-2-11-108-00000 - Plant & machinery (plant-2)             | 3,062,072,396.78         | 47,458.00            |               |   |   | 3,062,119,854.78                    | 5%          | 149,534,433.86                       | 83,579,480.05                        | 2,640,434,130.10                     | 421,605,724.68   |
| 1-2-11-109-00000 - Motor vehicle (plant-2)                 | 12,666,790.00            |                      |               |   |   | 12,666,790.00                       | 20%         | 500,000.00                           | -                                    | 4,186,189.00                         | 8,480,601.00   |
| 1-2-11-110-00000 - Furniture & fixture (plant-2)           | 3,347,764.04             |                      |               |   |   | 3,347,764.04                        | 10%         | 139,363.04                           | -                                    | 2,380,507.19                         | 967,256.85   |
| 1-2-11-111-00000 - Office equipment (plant-2)              | 1,668,679.00             | 579,276.00           |               |   |   | 2,247,955.00                        | 20% - 25%   | 286,533.75                           | -                                    | 1,444,133.58                         | 803,821.42   |
| 1-2-11-112-00000 - Factory apparatus, instrument (plant-2) | 708,766.83               | 11,832.66            |               |   |   | 720,599.49                          | 12.5% - 20% | 14,655.00                            | -                                    | 663,443.90                           | 57,155.59  |
| 1-2-11-117-00000 - Sundry assets/soft furnishing (plant-2) | 122,408.00               |                      |               |   |   | 122,408.00                          | 20% - 25%   | -                                    | -                                    | 122,405.60                           | 2.40   |
| <b>Total</b>   | <b>6,436,109,140.31</b>  | <b>638,566.66</b>    | <b>-</b>      | <b>-</b>  | <b>-</b>  | <b>6,436,747,706.97</b>             | <b>-</b>    | <b>275,766,115.05</b>                | <b>142,659,744.44</b>                | <b>4,998,105,269.28</b>              | <b>1,438,642,437.69</b>                                    |
| <b>Grand Total (Plant-1 &amp; 2)</b>                       | <b>13,083,631,075.55</b> | <b>37,035,150.73</b> | <b>-</b>      | <b>-</b>  | <b>-</b>  | <b>13,120,666,226.28</b>            | <b>-</b>    | <b>594,072,481.55</b>                | <b>-</b>                             | <b>10,354,193,794.21</b>             | <b>2,766,472,432.07</b>                                    |

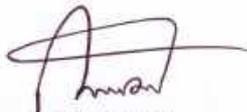
Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company



**DAP FERTILIZER COMPANY LIMITED**  
Rangadia, Chattogram-4000

**COST BREAK UP**  
**FOR THE PERIOD FROM 1ST JULY, 2023 TO 30TH JUNE, 2024**

| SL No.                  | Head Of Expenditure                             | Unit | Total Production : 92,594.00 M.T. |                      |                     | Amount (TK.)            | Cost Per M. Ton<br>2023 - 2024 | Cost Per M. Ton<br>2022 - 2023 |
|-------------------------|---|------|-----------------------------------|----------------------|---------------------|-------------------------|--------------------------------|--------------------------------|
|                         |   |      | Usage Ratio                       | Quantity Consumption | Rate Per Unit / Ton |                         |                                |                                |
| 1                       | 2   | 3    | 4                                 | 5                    | 6                   | 7                       | 8                              | 9                              |
| <b>I. VARIABLE COST</b> |   |      |                                   |                      |                     |                         |                                |                                |
| a.                      | <b>RAW MATERIALS</b>                            |      |                                   |                      |                     |                         |                                |                                |
|                         | Phosphoric acid                                 | MT   | 0.970                             | 89796.00             | 64,351.96           | 5,778,548,800.48        | 62407.3785                     | 83310.48939                    |
|                         | Ammonia   | MT   | 0.298                             | 27552.69             | 40,248.22           | 1,108,946,492.99        | 11976.4401                     | 22335.11644                    |
|                         | Sulphuric acid                                  | MT   | 0.024                             | 2190.55              | 29,819.74           | 65,321,640.16           | 705.4630                       | 799.73223                      |
|                         | Filler materials/sand                           | MT   | 0.006                             | 577.00               | 523.64              | 302,141.87              | 3.2631                         | 0.81937                        |
|                         | <b>SUB TOTAL RAW MATERIALS</b>                  |      |                                   |                      |                     | <b>6,953,119,075.49</b> | <b>75,092.54460</b>            | <b>106,446.16</b>              |
| b.                      | <b>POWER &amp; FUEL</b>                         |      |                                   |                      |                     |                         |                                |                                |
|                         | Natural gas                                     | M3   | 24.688                            | 2285928.00           | 16.12               | 36,857,839.00           | 398.0586                       | 320.94671                      |
|                         | Electricity expenses                            | KWH  | 175.299                           | 16231648.00          | 10.69               | 173,468,704.40          | 1873.4335                      | 1258.23545                     |
|                         | Steam   | MT   | 0.419                             | 38776.00             | 385.14              | 14,934,014.50           | 161.2849                       | 74.08012                       |
|                         | Process water                                   | MT   | 0.392                             | 36288.00             | 57.09               | 2,071,765.00            | 22.3747                        | 21.77983                       |
|                         | Cooling water                                   | MT   | 0.276                             | 25553.00             | 57.22               | 1,462,222.00            | 15.7918                        | 15.53818                       |
|                         | Demin water.                                    | MT   | 0.227                             | 21015.00             | 80.06               | 1,682,405.00            | 18.1697                        | 18.31579                       |
|                         | Oil & lubricant                                 |      |                                   |                      |                     | 6,781,277.28            | 73.2367                        | 55.64755                       |
|                         | <b>SUB TOTAL POWER &amp; FUEL</b>               |      |                                   |                      |                     | <b>237,258,227.18</b>   | <b>2,562.34991</b>             | <b>1,764.54</b>                |
| c.                      | <b>OTHER CHEMICALS</b>                          |      |                                   |                      |                     |                         |                                |                                |
|                         | Other Chemicals                                 |      |                                   |                      |                     | -                       | -                              | -                              |
| d.                      | <b>PACKING MATERIALS</b>                        |      |                                   |                      |                     |                         |                                |                                |
|                         | WPP bags  | Pcs  |                                   | 2307176.00           | 39.91               | 92,087,256.33           | 994.5273                       | 843.07457                      |
|                         | Polythene pallets                               | MT   |                                   |                      |                     | -                       | -                              | -                              |
|                         | Other packing materials                         |      |                                   |                      |                     | 1,124,960.82            | 12.1494                        | 7.37823                        |
|                         | <b>SUB TOTAL PACKING MATERIALS</b>              |      |                                   |                      |                     | <b>93,212,217.15</b>    | <b>1,006.67664</b>             | <b>850.45</b>                  |
| e.                      | <b>OTHER FACTORY OVERHEAD</b>                   |      |                                   |                      |                     |                         |                                |                                |
|                         | Other factory overhead                          |      |                                   |                      |                     | -                       | -                              | -                              |
| f.                      | <b>PLANT REPAIR &amp; MAINTENANCE</b>           |      |                                   |                      |                     |                         |                                |                                |
|                         | Spare & accessories                             |      |                                   |                      |                     | 27,902,049.24           | 301.3376                       | 171.9836                       |
|                         | Store consumption                               |      |                                   |                      |                     | 787,816.12              | 8.5083                         | 7.89267                        |
|                         | Repair & maintenance                            |      |                                   |                      |                     | 9,059,196.60            | 97.8378                        | 46.64391                       |
|                         | <b>SUB TOTAL PLANT REPAIR &amp; MAINTENANCE</b> |      |                                   |                      |                     | <b>37,749,061.96</b>    | <b>407.68367</b>               | <b>226.52</b>                  |
|                         | <b>TOTAL I. VARIABLE COST</b>                   |      |                                   |                      |                     | <b>7,321,338,581.78</b> | <b>79,069.25482</b>            | <b>109,287.68</b>              |
| <b>II. FIXED COST</b>   |   |      |                                   |                      |                     |                         |                                |                                |
|                         | Admin overhead                                  |      |                                   |                      |                     | 269,959,895.56          | 2915.5226                      | 2967.57031                     |
|                         | Factory overhead                                |      |                                   |                      |                     | 142,736,599.00          | 1541.5318                      | 1155.36365                     |
|                         | Interest & financial charges                    |      |                                   |                      |                     | 10,439,606.50           | 112.7460                       | 83.45457                       |
|                         | Research & development                          |      |                                   |                      |                     | -                       | -                              | -                              |
|                         | Selling & distribution overhead                 |      |                                   |                      |                     | 360,115,823.50          | 3889.1918                      | 2815.44848                     |
|                         | Salary & wages                                  |      |                                   |                      |                     | 237,894,575.00          | 2569.2224                      | 2307.06752                     |
|                         | Depreciation of fixed assets                    |      |                                   |                      |                     | 594,072,481.55          | 6415.8853                      | 4974.36015                     |
|                         | <b>TOTAL II. FIXED COST</b>                     |      |                                   |                      |                     | <b>1,615,218,981.10</b> | <b>17,444.09986</b>            | <b>14,303.26</b>               |
|                         | <b>Total Cost of Production</b>                 |      |                                   | (I + II)             |                     | <b>8,936,557,562.88</b> | <b>96,513.35468</b>            | <b>123,590.94</b>              |

  
Company Secretary  
**MD. FAZAR ALI**  
Head of Accounts  
DAP Fertilizer Company Ltd.

  
Managing Director  
**Md. Mostafizur Rahman Patwary**  
Managing Director  
DAP FERTILIZER COMPANY LTD.  
Rangadia, Anowara, Chattogram.

  
Director  
মোঃ মনিরুজ্জামান  
পরিচালক (বাণিজ্যিক), বিপিআইপি



**DAP FERTILIZER COMPANY LTD.**  
**Rangadia, Chattogram**

**Budget Variance Report**  
**For the year ended 30th June, 2024**

(Amount in Lac)

| Particulars                     | As per Budget | Actual Expenses | (Shortage)/<br>Excess(Tk.) | Remarks   |
|---------------------------------|---------------|-----------------|----------------------------|-----------|
| Cost of goods Sold              | 104,821.38    | 86,448.68       | (18,372.70)                | Favorable |
| General & Admin Exp.            | 3,443.58      | 1,033.29        | (2,410.29)                 | Favorable |
| Selling & Distribution Exp.     | 5,684.97      | 3,601.16        | (2,083.81)                 | Favorable |
| Salary & Allowance (Admin)      | 697.86        | 523.37          | (174.49)                   | Favorable |
| Salary & Allowance (Sales) Exp. | 63.44         | 47.58           | (15.86)                    | Favorable |
| Audit Fee                       | 6.00          | 1.01            | (4.99)                     | Favorable |
| Head Office Management Exp.     | 1,500.00      | 1,400.00        | (100.00)                   | Favorable |
| Turnover Tax                    | 933.66        | 562.33          | (371.33)                   | Favorable |
| Research & Development Ex.      | 10.00         | -               | (10.00)                    | Favorable |
| Financial Expenses              | 137.58        | 104.40          | (33.18)                    | Favorable |



DAP FERTILIZER COMPANY LTD.  
Rangadia, Chattogram

MANAGEMENT RATIO  
FOR THE YEAR ENDED JUNE 30, 2024

| Particulars                           | Formula                                    | Workings          | 2023-24 | 2022-23 |
|---------------------------------------|--|-------------------|---------|---------|
|                                       |  |                   | Ratio   | Ratio   |
| 1. Current Ratio                      | Current Assets                             | 12,539,244,842.76 | 7.19:1  | 8.87:1  |
|                                       | Current liabilities                        | 1,743,654,417.70  |         |         |
| 2. Quick Ratio                        | Current Assets - Inventories               | 11,062,998,628.75 | 6.34:1  | 8.09:1  |
|                                       | Current Liability                          | 1,743,654,417.70  |         |         |
| 3. Return on Total turnover           | Net profit (loss) × 100                    | 0x100             | 0.00    | 0.00    |
|                                       | Total sales revenue                        | 9,254,686,952.00  |         |         |
| 4. Rate of Return on Capital Employed | Net profit (loss) × 100                    | 0x100             | 0.00    | 0.00    |
|                                       | Capital Employed                           | 13,600,465,293.13 |         |         |
| 5. Debt-Equity Ratio                  | Long Term Debt.                            | 4,659,309,788.20  | 0.52:1  | 0.526:1 |
|                                       | Share Holders Equity                       | 8,941,155,504.93  |         |         |
| 6. Rate on Return on Average (ROR)    | (Net profit(loss) before tax+Interest)×100 | 10439606.50x100   | 0.077   | 0.073   |
|                                       | Average Net Assets                         | 13,620,830,293.13 |         |         |
| 7. Debt- Service Ratio                | Net profit(loss) before tax+Interest+Dep   | 604,512,088.05    | 57.91:1 | 60.61   |
|                                       | Interest Cost                              | 10,439,606.50     |         |         |

