

DAP FERTILIZER COMPANY LIMITED
(An Enterprise of Bangladesh Chemical Industries Corporation)

***AUDITOR'S REPORT
&
AUDITED FINANCIAL STATEMENTS***

FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

Hossen Delwar & Co.

Chartered Accountants

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(4th Floor), Kakrail, Dhaka - 1000.
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AND

Mollahi Quadir Yusuf & Co.

Chartered Accountants

*House#63/F, (3rd Floor), Lake Circus,
Kalabagan, Dhanmondi, Dhaka-1205
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Independent Auditor's Report
To The Shareholders, 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**, Address: Rangadia, Chattogram-4000, Bangladesh Which comprise the statement of financial position as on **30th June 2025** and statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows and statement of significant accounting policies and other explanatory Notes to the Financial Statement.

In our opinion, the financial statements prepared in accordance with International Accounting Standard (IAS) and International Financial Reporting Standards (IFRS) and Financial Standard of FRC give a true and fair view of the financial position of **DAP FERTILIZER COMPANY LIMITED** as of **30th June 2025** and results of its financial performance for the year then ended & comply with the Companies Act 1994 & other applicable laws & regulations.

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 ethical requirement 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.

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is produced in the context.

Risk	Our response to the risk
Property, Plant and Equipment (PPE)	
The carrying value of Property, Plant and Equipment's as at 30 June 2025 was BDT. 2,217,307,450.10 being written down value (cost less accumulated depreciation) as per IAS 16. There are a number of areas where management judgment impacts the carrying value of Property, Plant and Equipment's and the related depreciation profiles. These include: - Determining which costs meet the criteria for capitalization; - The estimation of economic useful lives and residual values assigned to property, plant and equipment.	Our audit procedures to assess the carrying value of Property, Plant and Equipment's included the following: - Assessing the design, implementation and operating effectiveness of key internal controls over the estimation of useful economic lives and residual values; - Assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation; and - A manually maintained fixed assets register is being maintained by the company which was up-to date.
We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements	
See note no. 7.10 & 7.20 of the financial statements.	



Valuation of Inventory	
The Company had inventory of BDT 721,731,784.57 as at 30 June 2025, held and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. The companies keep significant stock of Fertilizer and Spares, Accessories and stores and Raw & packing material at its products and Store in-transit and stores mostly at warehouse. Inventory valuation and existence was a key audit matter because of store/location that inventory was held and the judgment applied in the valuation of inventory.	We performed a number of audit procedures for inventory valuation and existence. The procedure introduced any others the followings: • Evaluated and selected systems and processes for inventory and tested a sample of key controls for establishing volumes and cost; • Tested, on a sample basis, stocks of raw materials to actual prices. Assessed the reasonableness of the product and service costing; • We were supplied with inventory certificate showing the quality & value of the inventory as on 30-06-2025; and We were to depend on the valuation certificate on the basis of physical inventory carried out by the inventory team formed by the management.
See note no. 9.00 to the financial statements	
Revenue recognition	
At year end of the Company reported total revenue of BDT 1,098,789,950 as at 30 June 2025. The Company has revenue source, namely sales of fertilizers. Since the Company has complex terms in sales agreements, significant management estimation and judgment is required to determine the timing and measurement of revenue recognition. Revenue is derived from sales of fertilizers, and the agreements with customers may contain more than one performance obligation. Hence, management needs to determine the basis for allocating the consideration received between separate performance obligations based on relative stand-alone selling price.	Our audit procedures included, among others, the following: • We evaluated the revenue recognition principles applied by the company towards applicable accounting standards; • We evaluated the revenue recognition of different sources of revenue in relation to the terms of the sales and services term; • We tested the timing of the revenue recognition & evaluated the appropriateness of the notes related to the company's revenue; • We critically assessed manual journals posted to revenue to identify unusual or irregular items; and Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
See note no. 20 of the financial statements	

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.



- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and
- d) The expenditure incurred was for the purposes of the company's business.



Delwar Hossen, FCA
ICAB Enrolment No. 917
FRC Enlistment No. CA-001-366
Hossen Delwar & Co.
Chartered Accountants
FRC Enlistment No. CAF-001-159
DVC: 2603030917AS673492



Md. Musfiqur Rahman, FCA
Managing Partner
Enrollment No: 1023
Mollah Quadir Yusuf & Co.
Chartered Accountants
Firm Enlistment Number: CAF-001-076
Firm RJSC Registration No: P-56449/2025

Place: Dhaka

Date: 03 MAR 2026



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Statement of Financial Position

As At 30 June 2025

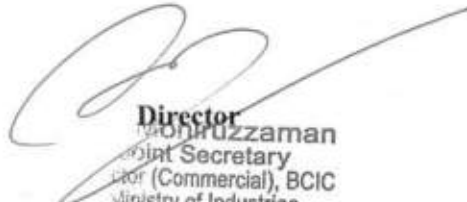
		Amount in Taka	
PARTICULARS	Notes	2024-2025	2023-2024
Authorized Capital :	3.00	5,000,000,000	5,000,000,000
Capital :		-	-
Issued Subscribed and Paid up Capital	3.00	1,000	1,000
Government Equity	4.00	7,580,602,693	7,580,602,693
A. Total Capital & Equity		7,580,603,693	7,580,603,693
Reserve & Surplus :		-	-
Accumulated Profit /(Loss)/Retained Earning		-	-
General Reserve	5.00	1,360,551,812	1,360,551,812
B. Total Reserve and Surplus		1,360,551,812	1,360,551,812
C. Total Shareholder's Equity (A+B)		8,941,155,505	8,941,155,505
Long Term Liabilities :		-	-
Foreign Loan (ISP, CGCL, China)	6.20	2,818,588,340	2,868,588,340
Foreign Loan (JBIC, Japan)	6.10	1,460,091,448	1,460,091,448
Govt. Loan (ADP)	6.30	339,900,000	330,630,000
D. Total Long Term Liabilities		4,618,579,788	4,659,309,788
Capital Employed (C+D)		13,559,735,293	13,600,465,293
Fixed Assets		-	-
Fixed Assets - At Cost	7.10 & 7.20	13,169,134,046	13,120,666,226
Less. Accumulated Depreciation	7.30 & 7.40	(10,951,826,596)	(10,354,193,794)
Fixed Assets At Written Down Value		2,217,307,450	2,766,472,432
Capital Work In Progress	8.10	73,643,237	38,402,436
A. Total Fixed Assets		2,290,950,687	2,804,874,868
Inventories		-	-
Raw and Packing Materials	9.01	399,832,370	1,086,330,601
Spares, Accessories and Stores	9.02	270,632,745	181,769,777
Store-in-Transit	9.03	8,927,070	8,124,286
Work-in-process	9.04	475,000	475,000
Finished Goods	9.05	41,864,600	199,546,550
B. Total Inventories		721,731,785	1,476,246,214
Other Current Assets		-	-
Current Account with BCIC	10.00	1,205,463,859	1,373,621,893
Current Account with Enterprises	11.00	9,144,621	30,520,910
Advances, Deposits, Pre-payments & Loan	12.00	87,930,203	71,612,601
Advance Against Income Tax	13.00	1,724,690,720	1,588,067,489
Subsidy Receivable From Govt.	14.00	2,765,784,961	4,212,577,552
Interest Receivable on FDR & Others	15.00	32,304,634	10,078,037
Investment in FDR	16.00	5,430,000,000	3,430,000,000
Cash and Bank balance	17.00	387,512,202	346,520,147
C. Total Other Current Assets		11,642,831,201	11,062,998,629
D. Total Current Assets (B+C)		12,364,562,985	12,539,244,843



PARTICULARS	Notes	2024-2025	2023-2024
Current Liabilities :			
Creditors for Expenses	18.01	512,370,179	505,752,373
Creditors for Goods Supply	18.02	172,531,675	1,072,051,987
Creditors for Other Finance	18.03	303,094,426	77,798,252
Current Account with Enterprises	18.04	2,664,207	669,485
Provision for Taxation	19.00	105,117,893	87,382,320
E. Total Current Liabilities		1,095,778,380	1,743,654,418
F. Net Current Assets / (Liabilities) (D-E)		11,268,784,606	10,795,590,425
Total Assets Less current liabilities (A+F)		13,559,735,293	13,600,465,293
Contingent Liabilities	30.00	586,894,215	486,102,841


Company Secretary
Md. Fazar Ali
 Additional Chief Accountant
 DAP Fertilizer Company Ltd.
 Rangadia, Chattogram.


Managing Director
 Mohammed Mainul Haq
 Managing Director
 DAP FERTILIZER COMPANY LTD.
 Rangadia, Anowara, Chattogram


Director
 M. M. Hossain
 Joint Secretary
 Director (Commercial), BCIC
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 Managing Partner
 Enrollment No: 1023
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 Firm Enlistment Number: CAF-001-076
 Firm RJSC Registration No: P-56449/2025

Place: Dhaka.

Dated: 03 MAR 2026



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

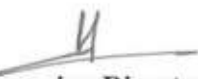
STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2025

Amount in Taka

PARTICULARS	NOTE	2024 -2025	2023 -2024
Net turnover	20.00	5,568,448,556	9,254,686,952
		5,568,448,556	9,254,686,952
Less : Cost of goods sold	COGS	5,352,500,675	8,644,868,315
Gross Profit/(Loss)		215,947,881	609,818,637
Less : Other Operating Expenses		-	-
General & admin overheads	22.00	105,269,712	103,329,228
Selling & distribution overheads	23.00	180,735,589	360,115,824
Salary & allowance (Admin)	26.01	48,823,505	52,336,807
Salary & allowance (Sales)	26.01	4,438,500	4,757,892
Audit fees	27.00	180,000	101,200
Head office managment expenses	28.00	86,036,000	140,000,000
Total Other Operating Expenses		425,483,306	660,640,950
Operating Profit/(Loss)		(209,535,426)	(50,822,313)
Less : Financial expenses	24.00	12,370,565	10,439,607
Add : Other income	25.00	295,874,655	117,495,011
Less: Provision for Income Tax	19.10	73,968,664	56,233,091
Net Profit / (Loss)		(0)	(0)


Company Secretary
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Rangadia, Chattagram.


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Rangadia, Anowara, Chattogram


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Md. Moniruzzaman
Joint Secretary
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Place: Dhaka.
Dated:



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

COST OF GOODS SOLD

For the year ended 30 June 2025

Amount in Taka

PARTICULARS	NOTES	2024 - 2025	2023 - 2024
I. Variable Cost		-	-
Direct Material Cost		-	-
Raw materials consumption	21.10	4,074,110,246	6,953,119,075
Chemical consumption		-	-
Packing material consumption	21.20	44,894,405	93,212,217
A. Total Material Cost		4,119,004,651	7,046,331,293
Factory Overhead (Variable)		-	-
Natural gas	21.30	25,121,063	36,857,839
Electricity expenses	21.30	118,107,117	173,468,704
Steam	21.30	12,430,329	14,934,015
Process water	21.30	966,128	2,071,765
Cooling water	21.30	679,744	1,462,222
Demin water.	21.30	801,295	1,682,405
Oil & lubricant (70%)	21.30	5,727,422	6,781,277
Spares & Accessories & store consumption (60%)	21.40	24,343,045	28,689,865
Repair & maintenance (30%)	21.30	10,449,256	9,059,197
B. Total Factory Overhead (Variable)		198,625,399	275,007,289
Total Variable Cost (A + B)		4,317,630,050	7,321,338,582
II. Fixed Cost		-	-
A. Direct Factory Salary & Wages	26.01	97,647,011	104,673,613
Factory Overhead (Fixed)		-	-
Indirect Salary & Wages	26.01	71,016,008	76,126,264
Oil & lubricant (30%)	21.30	2,454,610	2,906,262
Spares & Accessories & store consumption (40%)	21.40	16,228,697	19,126,577
Repair & maintenance (70%)	21.30	24,381,596	21,138,125
Depreciation (95%)	7.50 & 7.60	569,730,328	564,368,857
Other factory overhead	21.50	79,017,320	79,999,341
Factory insurance	29.00	16,713,106	19,566,294
B. Total Factory Overhead (Fixed)		779,541,665	783,231,720
Total Fixed Cost (A + B)		877,188,675	887,905,333
Total Manufacturing Cost (I + II)		5,194,818,725	8,209,243,915
Opening Work-in-process	9.04	475,000	475,000
[-] Closing Work-in-process	9.04	(475,000)	(475,000)
Cost Of Goods Manufactured		5,194,818,725	8,209,243,915
Opening Finished goods	9.05	199,546,550	635,170,950
Cost of Goods Available for Sale		5,394,365,275	8,844,414,865
[-] Closing Finished goods	9.05	(41,864,600)	(199,546,550)
Cost of Goods Sold		5,352,500,675	8,644,868,315

Company Secretary

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DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram-4000
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE, 2025

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, 2024	1,000	7,580,602,693	1,360,551,812	-	8,941,155,505
Foreign Loan Transfer to Govt. Equity	-	0	-	-	0
Net Profit/(Loss) During the Year	-	-	-	-	-
Balance as at 30th June, 2025	1,000	7,580,602,693	1,360,551,812	-	8,941,155,505
Balance as at 1st July, 2023	1,000	7,580,602,693	1,360,551,812	-	8,941,155,505
Foreign Loan Transfer to Govt. Equity	-	0	-	-	0
Net Profit/(Loss) During the Year	-	-	-	-	-
Balance as at 30th June, 2024	1,000	7,580,602,693	1,360,551,812	-	8,941,155,505


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DAP FERTILIZER COMPANY LTD.

Rangadia, Chattogram-4000

STATEMENT OF FUND FLOW FOR THE YEAR ENDED 30TH JUNE, 2025

Particulars	Balance as at 30.06.2025	Balance as at 30.06.2024
SOURCE OF FUND :		
Net Profit/ (Loss) after Taxation	-	-
Depreciation for the Current Year	599,716,135	594,072,482
Prior Year Adjustment	-	-
Fund from Operation :		
Decrease in Capital	-	-
Decrease Inventories	754,514,429	
Increase in Total Current Liabilities	-	434,323,093
Decrease in Work-in-Progress	-	-
Increase in Long Term Loan :		
Increase in Foreign Loan (ISP, CCCL, China)	-	-
Increase in Foreign Loan (JBIC, Japan)	-	-
Increase in Govt. Loan (ADP)	9,270,000	9,270,000
A. Total Sources of Fund	1,363,500,564	1,037,665,575
APPLICATION OF FUND :		
Decrease in Foreign Loan (JBIC, Japan)	-	-
Decrease in Foreign Loan (ISP, CCCL, China)	50,000,000	50,000,000
Increase in Fixed Assets	64,351,333	37,035,151
Increase in Inventories	-	459,459,746
Increase in Total Other Current Assets	579,832,572	471,547,909
Decrease in Total Current Liabilities	647,876,038	-
Increase in Work-in-Progress	35,240,801	19,622,769
Provision for Income Tax	73,968,664	56,233,091
B. Total Application of Fund	1,451,269,408	1,093,898,666
C. Decrease in Working Capital (A-B)	(87,768,844)	(56,233,091)
i) Change in Cash	40,992,055	(143,741,198)
ii) Change in Non Cash	(128,760,899)	87,508,107
Net change in working capital (i+ii)	(87,768,844)	(56,233,091)


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DAP FERTILIZER COMPANY LTD.

Rangadia, Chattogram-4000

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2025

Particulars	Balance as at 30.06.2025	Balance as at 30.06.2024
Cash Flow from Operating Activities:		
Cash received from Revenues, Interest and Others	1,394,664,605	2,312,405,411
Cash received from Government Subsidy	5,916,451,197	8,974,221,708
Cash paid for Purchases, Salaries, Tax, Liabilities, Expenses etc.	(5,306,965,370)	(9,052,589,470)
A. Net Cash Provided/(Used) by Operating Activities	2,004,150,431	2,234,037,649
Cash Flow from Investing Activities:		
Acquisition of Fixed Assets	(64,351,333)	(37,035,151)
Investment in FDR	(2,000,000,000)	(1,480,000,000)
Capital Work-in-Progress	(35,240,801)	(19,622,769)
B. Net Cash Provided/(Used) by Investing Activities	(2,099,592,134)	(1,536,657,920)
Cash Flow from Financing Activities:		
Foreign Loan	(50,000,000)	(50,000,000)
Current Account with BCIC	168,158,034	(759,430,411)
Current Account with Enterprises	21,376,289	(30,520,910)
Financial Expenses	(12,370,565)	(10,439,607)
Government Loan	9,270,000	9,270,000
C. Net Cash Provided/(Used) by Financing Activities	136,433,758	(841,120,927)
D. Net Increase/(Decrease) in Cash & Bank Balance (A+B+C):	40,992,055	(143,741,198)
Cash and Cash Equivalent at the Beginning of the Year	346,520,147	490,261,345
Cash and Cash Equivalent at the ending of the Year	387,512,202	346,520,147


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DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

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 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	1-Dec-06
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	339



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:

<u>Assets</u>	<u>Rates</u>
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, repair & 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 Companies 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, 2024 to June 30, 2025.

2.10 Comparative information:

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



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

For the year 2024 - 2025

Note- 3.00000: Share Capital

Particulars	2024 - 2025	2023 - 2024
Authorized Capital (50,000,000 Ordinary Share of Tk. 100 each)	5,000,000,000	5,000,000,000
Issued, Subscribed and Paid-up Capital (10 Ordinary Share of Tk. 100 each)	1,000	1,000
Total :	1,000	1,000

Note- 3.01000: Position of Share Holding

Particulars	No. of Shareholdings	
	2024 - 2025	2023 - 2024
Bangladesh Chemical Industries Corporation (BCIC)	3	3
Mr. Md. Fazlur Rahman, Chairman, BCIC, Dhaka.	1	1
Mr. M. A. Kamal Billah, Additional Secretary, Ministry of Industry	1	1
Mr. Md. Moniruzzaman, Director, Commercial, BCIC, Dhaka	1	1
Mr. Muhammad Abdur Razzak, Director, Finance, BCIC, Dhaka.	1	1
Director, Technical and Engineering, BCIC, Dhaka	1	1
Mr. Mizanur Rahman, Managing Director, CUFL, Chattogram	1	1
Mr. Mohammad Mainul Huq, Managing Director, DAPFCL, Chattogram	1	1
Total :	10	10

Note- 4.00000: GOVT EQUITY

Particulars	2024 - 2025	2023 - 2024
Govt. equity (plant-1)	3,668,797,327	3,668,797,327
Govt. equity (plant-2)	3,911,805,366	3,911,805,366
Foreign loan converted into equity (plant-1)	-	-
Foreign loan converted into equity (plant-2)	-	-
ADP loan converted into equity	-	-
Share money deposit	-	-
Total :	7,580,602,693	7,580,602,693

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- 5.00000: General Reserve

Particulars	2024 - 2025	2023 - 2024
Opening	1,360,551,812	1,360,551,812
Addition	-	-
Total :	1,360,551,812	1,360,551,812
Less : Adj.	-	-
Closing Balance	1,360,551,812	1,360,551,812

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

Note- 6.00000: Longterm liabilities

Particulars	2024 - 2025	2023 - 2024
Foreign loan payable (plant-2) - JBIC	1,460,091,448	1,460,091,448
Foreign loan payable (plant-1) - ISP	2,818,588,340	2,868,588,340
Local loan payable - ADP (Govt.)	339,900,000	330,630,000
Total :	4,618,579,788	4,659,309,788



Note- 6.10000: FOREIGN LOAN - JBIC LOAN

Particulars	2024 - 2025	2023 - 2024
Opening		
Interest payable on JBIC loan (plant-2)	1,460,091,448	1,460,091,448
Less : Payment		
Interest payable on JBIC loan (plant-2)		
Total :	-	-
Closing Balance		
Interest payable on JBIC loan (plant-2)	1,460,091,448	1,460,091,448

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 30,2025.

Note- 6.20000: ISP LOAN

Particulars	2024 - 2025	2023 - 2024
Opening		
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	2,868,588,340	2,918,588,340
Less : Payment		
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	50,000,000	50,000,000
Closing Balance		
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	2,818,588,340	2,868,588,340

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. 348.24 Crore against loan from EXIM Bank of China (Plant-1) till June 30, 2025. As per previous practice of BCIC, DAP used to adjust exchange gain/loss with Loan/Asset.

Note- 6.30000: LOAN PAYBLE ADP - GOVT.

Particulars	2024 - 2025	2023 - 2024
Opening		
Govt. loan (ADP) - [plant - 1]	185,400,000	185,400,000
Interest payable on ADP loan (plant-1)	145,230,000	135,960,000
Total :	330,630,000	321,360,000
Addition		
Interest payable on ADP loan (plant-1)	9,270,000	9,270,000
Total :	9,270,000	9,270,000
Closing Balance		
Govt. loan (ADP) - [plant - 1]	185,400,000	185,400,000
Interest payable on ADP loan (plant-1)	154,500,000	145,230,000
Total :	339,900,000	330,630,000

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



Note- 7.10000: FIXED ASSETS AT COST (Plant-1)

Particulars	2024 - 2025	2023 - 2024
Opening	6,683,918,519	6,647,521,935
Addition	62,171,832	36,396,584
Total :	6,746,090,352	6,683,918,519
Less : Disposal / Adj.	(15,883,513)	
Closing Balance	6,730,206,839	6,683,918,519

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

Note- 7.20000: FIXED ASSETS AT COST (Plant-2)

Particulars	2024 - 2025	2023 - 2024
Opening	6,436,747,707	6,436,109,140
Addition	2,179,500	638,567
Total :	6,438,927,207	6,436,747,707
Less : Disposal / Adj.	-	-
Closing Balance	6,438,927,207	6,436,747,707

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

Note- 7.30000: ACCUMULATED DEPRECIATION (Plant-1)

Particulars	2024 - 2025	2023 - 2024
Opening	5,356,088,525	4,895,122,414
Addition	322,571,167	318,306,367
Total :	5,678,659,692	5,213,428,780
Less : Disposal / Adj.	2,083,333	142,659,744
Closing Balance	5,676,576,359	5,356,088,525

Note- 7.40000: ACCUMULATED DEPRECIATION (Plant-2)

Particulars	2024 - 2025	2023 - 2024
Opening	4,998,105,269	4,864,998,899
Addition	277,144,968	275,766,115
Total :	5,275,250,237	5,140,765,014
Less : Disposal / Adj.	-	142,659,744
Closing Balance	5,275,250,237	4,998,105,269

Note- 7.50000: ALLOCATION FOR DEPRECIATION CHARGE (Plant-1)

Particulars	2024 - 2025	2023 - 2024
Factory Overhead (95%)	306,442,608	302,391,048
General & Admin Exp. (5%)	16,128,558	15,915,318
Total	322,571,167	318,306,367

Note- 7.60000: ALLOCATION FOR DEPRECIATION CHARGE (Plant-2)

Particulars	2024 - 2025	2023 - 2024
Factory Overhead (95%)	263,287,720	261,977,809
General & Admin Exp. (5%)	13,857,248	13,788,306
Total	277,144,968	275,766,115

Note- 8.10000: Capital Work In Progress

Particulars	2024 - 2025	2023 - 2024
Opening Balance	38,402,436	18,779,667
Add: During the year	35,240,801	23,928,274
Total	73,643,237	42,707,941
Less Transfer to Fixed Assets		4,305,505
Closing Balance during the Year	73,643,237	38,402,436



Note- 9.00000: RAW AND PACKING MATERIALS

Particulars	2024 - 2025	2023 - 2024
Finished Goods	41,864,600	199,546,550
Work In Progress	475,000	475,000
Inventory of raw and packing materials	399,832,370	1,086,330,601
Spares, accessories and stores	270,632,745	181,769,777
Store in-transit	8,927,070	8,124,286
Total :	721,731,785	1,476,246,214

Note- 9.01000: RAW AND PACKING MATERIALS

Particulars	2024 - 2025	2023 - 2024
Phosphoric acid	293,834,185	921,463,150
Ammonia	81,369,628	130,478,785
Sulphuric acid	6,961,974	2,365,726
Filler/sand	725,854	1,014,409
WPP bag with liner	14,572,545	28,751,146
Sewing needles	89,924	55,333
Poly pallets	111,114	111,114
Sewing thread	285,501	209,295
Other packing materials	1,881,643	1,881,643
Total :	399,832,370	1,086,330,601

Note- 9.01010: Phosphoric acid

Particulars	2024 - 2025	2023 - 2024
Opening	921,463,150	56,252,060
ADD : Received During the year	2,792,341,930	6,643,759,890
Total :	3,713,805,080	6,700,011,950
Less : Consumption During the Year	3,419,970,895	5,778,548,800
Closing :	293,834,185	921,463,150

Note- 9.01020: Ammonia

Particulars	2024 - 2025	2023 - 2024
Opening	130,478,785	99,378,692
ADD : Received During the year	567,406,437	1,140,046,586
Total :	697,885,223	1,239,425,278
Less : Consumption During the Year	616,515,595	1,108,946,493
Closing :	81,369,628	130,478,785

Note- 9.01030: Sulphuric acid

Particulars	2024 - 2025	2023 - 2024
Opening	2,365,726	14,424,311
ADD : Received During the year	41,931,450	53,263,055
Total :	44,297,176	67,687,366
Less : Consumption During the Year	37,335,202	65,321,640
Closing :	6,961,974	2,365,726

Note- 9.01040: Filler/sand

Particulars	2024 - 2025	2023 - 2024
Opening	1,014,409	1,828
ADD : Received During the year	-	1,314,723
Total :	1,014,409	1,316,551
Less : Consumption During the Year	288,554	302,142
Closing :	725,854	1,014,409



Note- 9.01050: Process chemicals

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01060: Lab chemicals

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01070: Other chemicals

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01080: WPP bag with liner

Particulars	2024 - 2025	2023 - 2024
Opening	28,751,146	19,123,402
ADD : Received During the year	30,232,000	101,715,000
Total :	58,983,146	120,838,402
Less : Consumption During the Year	44,410,600	92,087,256
Closing :	14,572,545	28,751,146

Note- 9.01090: Poly bags(self manufactured)

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01100: Poly bags(others)

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01110: Jute bags

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-



Note- 9.01120: Jute twine/thread

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01130: Sewing needles

Particulars	2024 - 2025	2023 - 2024
Opening	55,333	-
ADD : Received During the year	74,800	134,251
Total :	130,133	134,251
Less : Consumption During the Year	40,209	78,918
Closing :	89,924	55,333

Note- 9.01140: Poly pallets

Particulars	2024 - 2025	2023 - 2024
Opening	111,114	111,114
ADD : Received During the year	-	-
Total :	111,114	111,114
Less : Consumption During the Year	-	-
Closing :	111,114	111,114

Note- 9.01150: Sewing thread

Particulars	2024 - 2025	2023 - 2024
Opening	209,295	513,081
ADD : Received During the year	519,802	728,997
Total :	729,097	1,242,078
Less : Consumption During the Year	443,596	1,032,783
Closing :	285,501	209,295

Note- 9.01160: Jute string

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-

Note- 9.01170: Other packing materials

Particulars	2024 - 2025	2023 - 2024
Opening	1,881,643	1,881,643
ADD : Received During the year	-	13,260
Total :	1,881,643	1,894,903
Less : Consumption During the Year	-	13,260
Less : Consumption during the year [3-2-12-125-00000] Consumption	-	-
Closing :	1,881,643	1,881,643

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

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Received During the year	-	-
Total :	-	-
Less : Consumption During the Year	-	-
Closing :	-	-



Note- 9.02000: Spares , Accessories & Stores

Particulars	2024 - 2025	2023 - 2024
Opening	181,769,777	183,286,225
ADD : Received During the year	207,027,987	96,016,735
Available For Consumption :	388,797,764	279,302,960
Less : Consumption During the Year	39,584,605	46,503,415
Less : Transferred to Fixed Asset [1-2-10/1-2-11%][TRANSFERRED/Asset Addition]	64,351,333	32,729,646
Less : Oil & Lubricants Consumption [4-3-17%][Consumption]	8,182,032	9,687,539
Less : General Store [4-3-19%]	987,137	1,313,027
Less : Repair & Maintenance Vehicle [4-6-10-136%][Consumption]	679,126	2,829,313
Less : Chemical Consumption [4-4-10-156%][Consumption]	41,420	18,000
Less : Factory O/H - Uniform [4-4-10-116 + 4-6-10-116 + 4-7-10-116][Consumption]	4,309,002	4,419,449
Less : Store & Other Consumable and Fire & Safety [4-4-10-154 + 4-4-10-154]	-	-
Less : Admin O/H [4-6-10-161%][Consumption]	30,363	32,795
Less : Provisional Expenses Adj. [2-1-28%][Adjustment]	-	-
Closing :	270,632,745	181,769,777

Note- 9.03000: Store In Transit

Particulars	2024 - 2025	2023 - 2024
Opening	8,124,286	6,168,162
ADD : Received During the year	154,564,169	152,890,596
Total :	162,688,455	159,058,759
Less : Consumption During the Year	153,761,385	150,934,473
Closing :	8,927,070	8,124,286

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

Note- 9.04000: Work-in-Process

Particulars	2024 - 2025	2023 - 2024
Loose DAP 25 M.T @ Tk 19,000.00	475,000	475,000

Note- 9.05000: Finished Goods

Particulars	2024 - 2025	2023 - 2024
Fertilizer @ Tk 19000.00 10502.45 M.T		199,546,550
Fertilizer @ Tk 19000.00 2203.40 M.T	41,864,600	

Note- 10.00000: Current Account With BCIC

Particulars	2024 - 2025	2023 - 2024
Opening	1,373,621,893	614,191,482
ADD : Addition	10,008,966,206	15,051,703,675
Total :	11,382,588,099	15,665,895,157
Less : Expense / Adjustment	10,177,124,240	14,292,273,264
Closing :	1,205,463,859	1,373,621,893



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

Particulars	2024 - 2025	2023 - 2024
AFCCCL	7,156,375	42,159,125
BISFL	-	-
Chattak cement	(89,396)	(89,396)
CUFL	14,156,264	322,698
GPUFP	60,873	233,705
JFCL	55,307	35,538
KNML	(84,000)	-
KPML	(3,471,954)	(3,471,954)
NBPM	(82,906)	(82,906)
NGFFL	(404,128)	(404,128)
PUFFL	(797,215)	(724,394)
SFCL	60,246	82,533
TICI	(69,199)	(45,233)
TSPCL	(40,238)	9,762
UFFL	(7,304,552)	(7,503,584)
UGSFL	(857)	(857)
Total :	9,144,621	30,520,910

Note- 11.02000: CUFL

Particulars	2024 - 2025	2023 - 2024
Opening	322,698	(110,690,096)
ADD : Addition / Payment	169,314,573	555,641,214
Total :	169,637,271	444,951,118
Less : Received / Adjustment	155,481,007	444,628,420
Closing :	14,156,264	322,698

Note- 11.03000: JFCL

Particulars	2024 - 2025	2023 - 2024
Opening	35,538	29,538
ADD : Addition / Payment	19,769	6,000
Total :	55,307	35,538
Less : Received / Adjustment	-	-
Closing :	55,307	35,538

Note- 11.04000: AFCCL

Particulars	2024 - 2025	2023 - 2024
Opening	42,159,125	36,981
ADD : Addition / Payment	7,098,400	42,142,150
Total :	49,257,525	42,179,131
Less : Received / Adjustment	42,101,150	20,006
Closing :	7,156,375	42,159,125

Note- 11.05000: NGFFL

Particulars	2024 - 2025	2023 - 2024
Opening	(404,128)	(404,128)
ADD : Addition / Payment	-	-
Total :	(404,128)	(404,128)
Less : Received / Adjustment	-	-
Closing :	(404,128)	(404,128)

Note- 11.06000: PUFFL

Particulars	2024 - 2025	2023 - 2024
Opening	(724,394)	(724,394)
ADD : Addition / Payment	8,673	-
Total :	(715,721)	(724,394)
Less : Received / Adjustment	81,494	-
Closing :	(797,215)	(724,394)



Note- 11.07000: TSPCL

Particulars	2024 - 2025	2023 - 2024
Opening	9,762	9,762
ADD : Addition / Payment	-	-
Total :	9,762	9,762
Less : Received / Adjustment	50,000	-
Closing :	(40,238)	9,762

Note- 11.08000: UFFL

Particulars	2024 - 2025	2023 - 2024
Opening	(7,503,584)	(7,503,584)
ADD : Addition / Payment	373,059	-
Total :	(7,130,525)	(7,503,584)
Less : Received / Adjustment	174,027	-
Closing :	(7,304,552)	(7,503,584)

Note- 11.09000: KPML

Particulars	2024 - 2025	2023 - 2024
Opening	(3,471,954)	(3,481,338)
ADD : Addition / Payment	-	9,384
Total :	(3,471,954)	(3,471,954)
Less : Received / Adjustment	-	-
Closing :	(3,471,954)	(3,471,954)

Note- 11.12000: BISFL

Particulars	2024 - 2025	2023 - 2024
Opening	-	60,752
ADD : Addition / Payment	-	-
Total :	-	60,752
Less : Received / Adjustment	-	60,752
Closing :	-	-

Note- 11.13000: Chattak cement

Particulars	2024 - 2025	2023 - 2024
Opening	(89,396)	(95,616)
ADD : Addition / Payment	-	6,220
Total :	(89,396)	(89,396)
Less : Received / Adjustment	-	-
Closing :	(89,396)	(89,396)

Note- 11.14000: UGSFL

Particulars	2024 - 2025	2023 - 2024
Opening	(857)	(857)
ADD : Addition / Payment	-	-
Total :	(857)	(857)
Less : Received / Adjustment	-	-
Closing :	(857)	(857)

Note- 11.16000: TICI

Particulars	2024 - 2025	2023 - 2024
Opening	(45,233)	(45,233)
ADD : Addition / Payment	-	-
Total :	(45,233)	(45,233)
Less : Received / Adjustment	23,966	-
Closing :	(69,199)	(45,233)



Note- 11.17000: SFCL

Particulars	2024 - 2025	2023 - 2024
Opening	82,533	115,830
ADD : Addition / Payment	6,060	-
Total :	88,593	115,830
Less : Received / Adjustment	28,347	33,297
Closing :	60,246	82,533

Note- 11.18000: GPUFP

Particulars	2024 - 2025	2023 - 2024
Opening	233,705	7,380
ADD : Addition / Payment	50,468	232,300
Total :	284,173	239,680
Less : Received / Adjustment	223,300	5,975
Closing :	60,873	233,705

Note- 11.19000: NBPM

Particulars	2024 - 2025	2023 - 2024
Opening	(82,906)	(82,906)
ADD : Addition / Payment	-	-
Total :	(82,906)	(82,906)
Less : Received / Adjustment	-	-
Closing :	(82,906)	(82,906)

Note- 11.19000: KNML

Particulars	2024 - 2025	2023 - 2024
Opening	-	-
ADD : Addition / Payment	-	-
Total :	-	-
Less : Received / Adjustment	84,000	-
Closing :	(84,000)	-

Note- 12.00000: Advance, Depoist & Prepayments

Particulars	2024 - 2025	2023 - 2024
Advances	28,993,631	17,857,197
Deposits	405,705	405,705
Loans	41,429,424	36,636,593
Pre-payments	17,101,443	16,713,106
Total :	87,930,203	71,612,601

Note- 12.01010: Advance

Particulars	2024 - 2025	2023 - 2024
Advance against wages	2,028,206	2,215,121
Advance against purchase	54,668	10,139
Advance against expenses	942,335	783,361
Advance against incentive bonus	261,020	279,145
Advance against wage commission	95,494	116,854
Advance to suppliers	1,908,314	1,413,916
Advance to contractors	3,165,000	2,695,625
Advance aga. officers welfare associatio	906,500	1,004,000
Advance aga. empl.welfare association	-	43,155
Adv.aga.hr,gas & electricity charge	75,754	21,114
Adv.aga. purchase of Sulphuric acid.	9,243,657	9,243,657
Adv.to other project	9,876,514	-
Advance against Religious Festival	56,328	18,935
Advance against Board Meeting Expense	-	12,175
Advance against National Day Celebration	33,000	-
Advance against Salary(Debit note/Audit Objection)	221,976	-
Advance against Night Shift(Audit Objection)	53,592	-
Advance against Transport Charge (/Audit Objection)	71,274	-
Total :	28,993,631	17,857,197

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



Note- 12.02000: Depoists

Particulars	2024 - 2025	2023 - 2024
Deposit to BTCL ,Chattogram	200,000	200,000
Deposit to KGDCL	150,196	150,196
Deposit to linde bangladesh ltd.	55,509	55,509
Total :	405,705	405,705

Note- 12.03000: Pre-Payments

Particulars	2024 - 2025	2023-2024
Opening	16,713,106	20,730,889
ADD : Addition	17,101,443	16,713,106
Total :	33,814,549	37,443,995
Less : Expense / Adjustment	16,713,106	20,730,889
Closing :	17,101,443	16,713,106

Note- 12.04000: DAPFCL House Building Loan

Particulars	2024 - 2025	2023 - 2024
Opening	29,051,773	34,944,818
ADD : Addition	5,783,834	6,005,243
Total :	34,835,607	40,950,061
Less : Received / Adjustment	3,071,079	11,898,288
Closing :	31,764,528	29,051,773

Note- 12.05000: DAPFCL Motor Cycle Loan

Particulars	2024 - 2025	2023 - 2024
Opening	7,584,820	9,524,954
ADD : Addition	5,373,717	2,913,203
Total :	12,958,537	12,438,157
Less : Received / Adjustment	3,293,641	4,853,337
Closing :	9,664,896	7,584,820

Note- 13.00000: Advance Against Income Tax

Particulars	2024 - 2025	2023 - 2024
Opening		
Advance income tax (Import Stage)	1,312,716,518	1,061,114,722
Advance Tax (FDR & SND)	240,549,643	218,699,012
Deposit Against Income Tax Appeals	34,801,328	-
Total :	1,588,067,489	1,279,813,734
Addition		
Advance Tax (FDR & SND)	52,614,615	21,850,630
Advance income tax (Import Stage)	140,241,707	339,672,507
Deposit Against Income Tax Appeals	-	34,801,328
Total :	192,856,322	396,324,465
Adjustment		
Advance income tax (Import Stage)	(56,233,091)	(88,070,710)
Advance Tax (FDR & SND)		
Total :	(56,233,091)	(88,070,710)
Closing		
Advance income tax (Import Stage)	1,396,725,134	1,312,716,518
Advance Tax (FDR & SND)	293,164,258	240,549,643
Deposit Against Income Tax Appeals	34,801,328	34,801,328
Total :	1,724,690,720	1,588,067,489

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



Note- 14.00000: Subsidy Receivable from Govt.

Particulars	2024 - 2025	2023 - 2024
Opening Balance	4,212,577,552	6,127,022,708
ADD : Addition during the year	4,469,658,606	7,059,776,552
Total :	8,682,236,158	13,186,799,260
Less : Received during the year	5,916,451,197	8,974,221,708
Closing Balance	2,765,784,961	4,212,577,552

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

Note- 14.000101: Details of Subsidy Receivable from Govt.

Particulars	2024 - 2025	2023 - 2024
Production During the year (M.Ton)	49,532.00	92,594.00
Cost Per M. Ton	115,211.20207	96,513.35
DAP Selling price per M.Ton	19,000.00	19,000.00
Gross receivable per M.Ton	96,211.20	77,513.35
Gross receivable	4,765,533,261	7,177,271,563
Less : Other income	295,874,655	117,495,011
Net receivable	4,469,658,606	7,059,776,552
Received during the year:		
January 23 to March 23	-	3,642,000,000
April 23 to June 23	-	2,485,022,000
July 23 to September 23	-	1,227,322,000
October 23 to December 23	-	1,619,877,000
January 24 to March 24	2,139,780,276	-
April 24 to June 24	2,072,797,276	-
July 24 to September 24	1,703,873,645	-
Adjustment		708
Total received during the year	5,916,451,197	8,974,221,708
Accured receivable during the year:		
January 24 to March 24	-	2,139,780,276
April 24 to June 24	-	2,072,797,276
October 24 to December 24	857,425,123	-
January 25 to June 25	1,908,359,838	-
Total Accured receivable during the year	2,765,784,961	4,212,577,552

Note- 15.00000: Other Receivable

Particulars	2024 - 2025	2023 - 2024
Interest Receivable on FDR	32,304,634	10,078,037
Total :	32,304,634	10,078,037

Note- 16.00000: Investment In FDR

Particulars	2024 - 2025	2023 - 2024
Fixed deposit with bnaks	5,430,000,000	3,430,000,000
Total :	5,430,000,000	3,430,000,000



Note- 16.01000: Fixed Deposit

Particulars	2024 - 2025	2023 - 2024
EXIM bank Ltd.	-	70,000,000
Mutual Trust Bank Ltd	50,000,000	
Janata bank Ltd.	670,000,000	200,000,000
BASIC Bank Ltd.	1,870,000,000	1,770,000,000
Standard bank Ltd.	50,000,000	50,000,000
AB Bank Ltd.	2,160,000,000	1,180,000,000
Agrani bank Ltd.	50,000,000	50,000,000
One bank Ltd.		
Union Bank Ltd.	30,000,000	30,000,000
Jamuna Bank Ltd	30,000,000	-
Pubali bank Ltd.	200,000,000	80,000,000
Bangladesh Development Bank Ltd.	300,000,000	-
NCC Bank PLC	20,000,000	-
Total :	5,430,000,000	3,430,000,000

Details schedule shown in Annexure-N

Note- 17.00000: Cash & Bank Balance

Particulars	2024 - 2025	2023 - 2024
Cash at bank	387,512,202	346,520,147
Total :	387,512,202	346,520,147

Note- 17.01000: Cash & Bank Balance

Particulars	2024 - 2025	2023 - 2024
SND A/C-3817,Mutual Trust Bank Ltd., Agrabad br.	14,431,013	744,707
SND A/C -551 BKB, Agrabad corporate Br.Ctg.	351,031	338,935
SND A/C-8692,JBL,Khatungong corporate br. ctg.	8,132,146	136,229,505
SND A/C-6251(Old A/C- 167), JBL,Strand road br.ctg	148,224,700	145,449,604
SND A/C-43977,EXIM Bank Agrabad br., ctg	372,843	360,198
SND A/C-117,Southeast Bank Ltd. Katawali br.	218,765	219,590
SND A/C-926 Bank Asia Ltd, MCB,Sk.Mujib road br. ctg	4,227,100	2,111,746
SND A/C-6669(Old A/C - 05) JBL,CUFL branch,ctg.	43,893,011	16,008,851
SND A/C-1448,JBL,Local br.Dhaka.	1,561,510	1,516,793
SND A/C-0076(Old A/C-03), SBL, CUFL br. Ctg.	54,507,090	17,030,551
SND A/C-889 SBL Agrabad cor.br. Ctg.	2,109,196	6,470,373
SND A/C-442,UCBL, Chatory br. Ctg.	453,006	446,465
SND A/C -6119 JBL, Saptopadi Market Br. Bogra.	23,066,575	5,552,550
SND A/C -7808 Agrani Bank Ltd. Shaheb Bazar Corporate Br. Rajshahi.	45,267	26,167
SND A/C -8734 JBL, Baghabari Ghat Br. Sirajgonj.	40,776	4,404,453
SND A/C -0133 SBL. Main Br. Gaibandha.	-	2,054
SND A/C -8155 JBL, Lalmonirhat Br. Lalmonirhat.	10,000	26,125
SND A/C -0019 JBL, Pulhat Br. Dinajpur.	11,694	19,098
SND A/C -8708 JBL, Thakurgaon Main Br. Thakurgaon.	29,908	37,329
SND A/C -7482 JBL, Upashahar Br. Jessor.	38,874,299	5,146,903
SND A/C -0014 SBL. Cable Shilpa Br. Khulna.	16,684	4,115
SND A/C -0287 SBL. Bhola Br. Bhola.	11,696,405	31,973
SND A/C -7791 JBL. Ragdhi Br. Gopalganj.	10,119	42,798
SND A/C -3774 JBL, Corporate Br. Faridpur.	10,137	10,134
SND A/C -0053 SBL. Palash Br. Narsingdi.	1,863,208	926,641
SND A/C -6632 JBL, Jhenaigati Br. Sherpur.	14,957	9,456
SND A/C -0024 SBL. Fenchugonj Sharkarkhana Br. Sylhet.	18,590,615	2,999,937
SND A/C -4134 Uttara Bank Ltd, Sarkarkhana Br. Narsingdi.	14,750,147	353,097
Total :	387,512,202	346,520,147



Note- 18.00000: Creditors & Accruals

Particulars	2024 - 2025	2023 - 2024
Creditors for other finance	303,094,426	77,798,252
Current account with enterprise	2,664,207	669,485
Creditors for expenses(accrued exp)	512,370,179	505,752,373
Creditors for goods supply	172,531,675	1,072,051,987
Total :	990,660,487	1,656,272,097

Note- 18.01000: Creditors For Expense

Particulars	2024 - 2025	2023 - 2024
Provision for audit fee	299,200	147,400
H.O. leavy	449,845,000	463,809,000
Maintenance works	6,695,500	-
Provision for electricity bill	28,929,411	19,974,263
Prov.for civil engg.maintenance	-	1,106,753
Provision for Process water	373,441	-
Provision for steam	4,708,901	7,029,440
Prov. for cooling water	5,607,181	7,914,807
Provision for BCIC loan	1,400,000	2,800,000
Others Expenses	5,129,251	1,604,000
Prov. For demin water	306,818	-
Provision for vehicle Insurance Claim	1,366,710	1,366,710
Provision for natural Gas consumption	2,069,526	-
Provision for Contract Labour	5,639,240	-
Total :	512,370,179	505,752,373

Details schedule shown in Annexure-J

Note- 18.02000: Creditors For Goods Supply

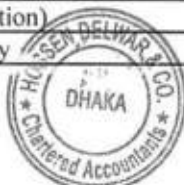
Particulars	2024 - 2025	2023 - 2024
Local suppliers	20,486,663	10,586,456
C & f value	142,250,532	1,040,128,162
Custom duty	516,508	484,998
Local Agent commission	29,926	3,531,800
Marine charge	-	3,972,671
Inspection charge (PSI)	4,381,736	4,242,231
Survay Fee	177,500	175,000
Other charge	1,015,194	1,015,194
C & F Commission	130,780	52,030
L/C Opening Charge	2,282,460	6,550,652
Carring Charge	61,000	24,000
PLI Charge	830,000	870,000
Cash purchase clearing account	369,375	418,793
Total :	172,531,675	1,072,051,987

Details schedule shown in Annexure-J



Note- 18.03000: Creditors For Other Finance

Particulars	2024 - 2025	2023 - 2024
Security deposit(general)	39,192,564	37,215,410
Dap dealers security	1,104,003	1,113,003
I.T deduction from party	1,645,406	1,971,559
VAT deduction from party	1,741,287	2,215,056
Sundry deposit	682,310	682,310
Insurance recovery from party	3,522,711	3,522,711
Deduction for welfare fund	2,734,345	1,542,125
Other deduction	138,136	138,136
Deduction of dapcl PF loan	325,174	46,724
Deduction of H.O. PF loan	36,516	23,756
Other project PF loan	12,740	51,740
Other project welfare loan	169,198	169,198
Recovery of H.O M.C loan	146,991	128,991
Recovery of H.O H.B loan	691,578	149,378
Union subscription	4,060	20
Employees club subscription	23,406	20,946
Officers association subscription	8,156	3,306
DAPFCL welfare fund	100,814	97,284
Recovery of advance to welfare fund	3,532,600	2,677,000
Chemical society	5,000	-
Engineers association	700	-
Diploma association	8,976	3,726
Revenue stamp	96,330	114,840
DAPFCL Haj scheme	11,300	11,300
Dish antena	5,160	5,160
CPPF loan	10,231	10,231
DAPFCL W.F loan	242,510	84,110
Ladies club sub.	15,070	15,070
Ded.of other project salary advance	183,430	183,430
Ded.of other project wages advance	19,284	19,284
Donation	103,665	127,730
Other deduction	443,569	441,199
Deduction of H.O house rent	20,844	-
Deduction of H.O gas charge	16,080	-
Deduction of H.O electricity charge	5,000	-
DAPFCL PF trust	2,064,142	1,441,732
H.O. P.F trust	543,428	-
Other project P.F	4,717,203	4,882,615
Incentive bonus	1,178,947	1,178,947
Wages clearing account	-	136,620
TA/DA expenses	-	4,780
Salary income tax	694,581	760,581
Profit participation fund	59,400	59,400
Gratuity fund clearing account	69,126	69,126
Engineers association clearing a/c	17,400	9,600
Recovery of other pro.purchase adv.	8,000	8,000
Recovery of purchase advance	141,014	141,014
PF fund clearing account	42,803	42,803
P. F refundable	26,284	26,284
OT Deduction from Final Settlement	6,055,647	4,557,257
Shift/Night allowance deduction from final settlement	100,786	67,210
P.F (Audit Objection)	225,104	203,203
Electricity Bill (Audit Objection)	178,980	91,944
Gas Bill (Audit Objection)	41,036	15,600
Recovery Arrear HR Expense(Slab)	1,051,447	604,956
Food & Conveyance Deduction (Audit Objection)	195,660	110,500
Others(Audit Objection)	56,573	52,037
Recovery against Training Allowance(Audit Objection)	152,100	152,100
Recovery against salary income tax (Audit Objection)	86,981	76,320
Recovery against Uniform (Audit Objection)	9,750	9,750
Customers deposit against sales - Factory	40,076,393	4,394,293



Customers deposit against sales- Rajshahi Buffer	19,590,900	1,057,350
Customers deposit against sales- Bogra Buffer	32,557,450	-
Customers deposit against sales- Baghabari Buffer	15,228,500	5,528,050
Customers deposit against sales- Gaibandha Buffer	8,541,450	3,800
Customers deposit against sales- Mahendra Nagar Buffer	3,469,400	-
Customers deposit against sales- Dinajpur Buffer	4,914,750	57,400
Customers deposit against sales- Thakurgaon Buffer	6,321,300	-
Customers deposit against sales- Sherpur Buffer	2,733,947	93,847
Customers deposit against sales- Jessore Buffer	34,369,100	-
Customers deposit against sales- Shiromani Buffer	9,192,200	-
Customers deposit against sales- Bhola Buffer	8,276,400	-
Customers deposit against sales- Tekerhat Buffer	6,539,800	-
Customers deposit against sales- Tepakhola Buffer	5,358,950	-
Customers deposit against sales- GPFPLC Buffer	19,149,100	-
Customers deposit against sales- SFCL Buffer	12,059,250	2,176,400
Total :	303,094,426	77,798,252

Details schedule shown in Annexure-J



Note- 18.04000: Current Account With Enterprise

Particulars	2024 - 2025	2023 - 2024
CUFL - P.F contribution	23,146	13,614
CUFL - Additional P.F contribution	5,200	5,200
CUFL - Welfare fund loan	6,000	-
CUFL - House building loan	11,034	-
CUFL - Motor cycle loan	4,500	-
CUFL - House rent	1,170,941	18,682
CUFL - Water charge	42,112	400
CUFL - Electricity charge	52,710	431
CUFL - Gas charge	453,477	1,393
JFCL - P.F contribution	2,322	2,322
JFCL - House building loan	4,250	-
AFCCL - P.F contribution	2,448	2,448
AFCCL - House rent	-	-
AFCCL - Electricity charge	-	-
AFCCL - Gas charge	-	-
PUFFL - P.F contribution	46,410	46,410
PUFFL - P.F Loan	8,600	8,600
PUFFL - House building loan	5,750	-
PUFFL - House rent	5,928	5,928
PUFFL - Water charge	3	3
PUFFL - Electricity charge	245	245
PUFFL - Gas charge	1,966	1,966
TSPCL - P.F Contribution	6,567	3,037
TSPCL - Additional P.F Contribution	1,399	1,399
TSPCL - P.F Loan	20,000	20,000
TSPCL - House rent	164,304	-
TSPCL - Gas charge	6,480	-
UFFL - P.F Contribution	88,137	83,598
UFFL - Additional P.F Contribution	4,400	4,400
UFFL - P.F Loan	61,178	55,178
UFFL - House building loan	15,950	-
UFFL - House rent	10,752	-
UFFL - Electricity charge	750	-
UFFL - Gas charge	4,320	-
KPML - P.F Contribution	239,808	239,808
KPML - Additional P.F Contribution	2,000	2,000
KPML - P.F Loan	7,228	7,228
KPML - House rent	41,552	41,552
KPML - Water charge	2,724	2,724
KPML - Electricity charge	27	27
KPML - Gas charge	966	966
DLC - Water charge	6	6
Chattak cement - P.F Contribution	5,022	5,022
Chattak cement - House rent	-	-
Chattak cement - Electricity charge	-	-
Chattak cement - Gas charge	-	-
UGSFL - P.F Contribution	29,282	24,552
UGSFL - P.F Loan	3,000	-
UGSFL - House rent	8,064	8,064
UGSFL - Electricity charge	675	675
UGSFL - Gas charge	2,925	2,925
Chittagong chemical complex - P.F Loan	56,250	56,250
SFCL - P.F Contribution	5,999	2,432
SFCL - P.F Loan	5,400	-
KNML	22,000	-
Total :	2,664,207	669,485



Note- 19.00000: Provision for income tax

Particulars	2024 - 2025	2023 - 2024
Opening		
Prov.for income tax & surcharge	29,177,878	29,177,878
Provision for income tax	58,204,442	90,042,061
Total :	87,382,320	119,219,939
ADD : Addition		
Prov.for income tax & surcharge	-	-
Provision for income tax	73,968,664	56,233,091
Total :	73,968,664	56,233,091
Less : Payment / Adjustment		
Payment / Adjustment	(56,233,091)	(88,070,710)
Total :	(56,233,091)	(88,070,710)
Closing		
Prov.for income tax & surcharge	29,177,878	29,177,878
Provision for income tax	75,940,015	58,204,442
Total :	105,117,893	87,382,320

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 Income Tax

Particulars	2024 - 2025	2023 - 2024
A. Minimum tax on non operating income:		
Non Operating Income	295,874,655	117,495,011
Tax rate @25%	0.25	0.275
Minimum tax on non operating income	73,968,664	32,311,128
B. Minimum tax on gross receipt		
Net Turnover	5,568,448,556	9,254,686,952
Non Operating Income	295,874,655	117,495,011
Total Gross receipts	5,864,323,211	9,372,181,963
Minimum tax on Gross receipt @1%	58,643,232	56,233,091
Minimum tax on non operating income & Minimum tax on gross receipt whichever is higher		

Note- 20.00000: Net Turnover

Particulars	2024 - 2025	2023 - 2024
Sale of DAP - Factory	69,236,000	83,164,900
Sales of DAP - Rajshahi Buffer	70,310,450	124,993,400
Sales of DAP - Bogra Buffer	91,683,550	189,990,500
Sales of DAP - Baghabari Buffer	67,192,550	126,746,150
Sales of DAP - Gaibandha Buffer	60,122,650	129,539,150
Sales of DAP - Mahendra Nagar Buffer	41,047,600	65,328,650
Sales of DAP - Dinajpur Buffer	77,146,650	122,228,900
Sales of DAP - Thakurgaon Buffer	44,864,700	74,679,500
Sales of DAP - Sherpur Buffer	48,678,950	68,685,000
Sales of DAP - Jessore Buffer	143,594,400	287,047,250
Sales of DAP - Shiromani Buffer	31,600,800	66,532,300
Sales of DAP - Bhola Buffer	65,845,450	184,375,050
Sales of DAP - Tekerhat Buffer	35,849,200	76,444,600
Sales of DAP - Tepakhola Buffer	28,632,050	66,899,950
Sales of DAP - GPFPLC Buffer	103,298,250	288,454,200
Sales of DAP - SFCL Buffer	44,645,250	68,038,050
Sales of DAP - AFCL Buffer	75,041,450	171,762,850
Total Sales of DAP	1,098,789,950	2,194,910,400
Govt. subsidy on sale of DAP	4,469,658,606	7,059,776,552
Total :	5,568,448,556	9,254,686,952



Note- 21.1000: Raw materials consumption

Particulars	2024 - 2025	2023 - 2024
Phosphoric acid	3,419,970,895	5,778,548,800
Ammonia	616,515,595	1,108,946,493
Sulphuric acid	37,335,202	65,321,640
Filler materials/sand	288,554	302,142
Total :	4,074,110,246	6,953,119,075

Note- 21.2000: Packing material consumption

Particulars	2024 - 2025	2023 - 2024
WPP bags	44,410,600	92,087,256
Sewing needle	40,209	78,918
Sewing thread	443,596	1,032,783
Other packing materials	-	13,260
Total :	44,894,405	93,212,217

Note- 21.3000: POWER ,FUEL & Repair and Maintenance

Particulars	2024 - 2025	2023 - 2024
Natural Gas	25,121,063	36,857,839
Electricity Expenses	118,107,117	173,468,704
Steam	12,430,329	14,934,015
Process Water	966,128	2,071,765
Cooling water	679,744	1,462,222
Demin Water	801,295	1,682,405
Oil & Lubricant	8,182,032	9,687,539
Sub total of Power & Fuel	166,287,708	240,164,489
Repair & Maintenance of Plant	34,830,852	30,197,322
Total :	201,118,560	270,361,811

Note- 21.4000: Spares and Accessories & Stores Consumption

Particulars	2024 - 2025	2023 - 2024
Machinery spare & accessories	12,158,513	12,705,370
Plant spare & accessories	11,426,656	15,790,571
Electrical spare & accessories	4,768,714	8,138,119
Instrument spares	3,841,958	7,207,421
Bagging spare & accessories	3,559,753	82,287
Other spare & accessories	3,829,011	2,579,647
Waste cloth & ganjee cutting	85,514	104,133
Other store consumption	901,623	1,208,894
Total :	40,571,742	47,816,442



Note- 21.5000: Other factory overhead

Particulars	2024 - 2025	2023 - 2024
Canteen subsidy	107,405	107,770
Contract labour	42,906,725	34,683,950
Death compensation	-	683,000
Entertainment expenses	550,000	200,000
Get-together/picnic	-	1,062,468
Honorarium & reward	600,000	109,600
Vehicle insurance	507,782	-
Medical expenses	300,000	200,000
Printing & stationery	235,507	155,852
Telephone, fax & internet	265,000	272,692
Training expenses	400,000	303,641
Travelling & conveyance	1,757,744	2,474,715
Uniform & liveries	2,809,002	3,930,449
Repair & maintenance		
Ansar salary	-	-
Cultural & iftar party	-	681,500
Donation & subscription	-	-
Expense for employees club	-	-
Games & sports	-	-
Licence Renewal fees	224,800	400,000
Repair & maintenance of vehicles	-	1,019,653
Repair & maintenance(civil works)	2,601,267	3,836,952
Sweeping & Cleaning	105,820	-
Transport hire charge	1,571,640	1,028,040
Vehicle running expenses	1,200,000	1,400,000
Legal & professional fees		
Bagging, stacking & insertion	4,297,956	7,281,271
Loading & unloading.	-	-
Accidental loss	-	-
Compensatory diet	7,304,041	5,761,183
Fire & safety	116,400	14,640
Laboratory chemicals/sample test	91,420	71,804
Lump breaking	-	649,262
Process cleaning	9,604,401	12,106,449
Religious festival.	-	244,440
Store & other consumable exp.	120,000	510
Rent, rates & toll taxes	184,410	200,000
Expert Services	1,156,000	1,119,500
Total :	79,017,320	79,999,341



Note- 22.00000: Administrative overhead

Particulars	2024 - 2025	2023 - 2024
Depreciation Expense (5%)	29,985,807	29,703,624
Canteen subsidy	276,990	258,400
Contract labour	20,000,000	13,426,975
Death compensation	808,200	1,949,800
Entertainment expenses	361,875	595,071
Get-together/picnic	1,631,803	-
Honorarium & reward	1,313,430	1,634,300
Vehicle insurance	-	936,256
Medical expenses	772,627	301,373
Newspaper & periodicals	142,754	164,346
Printing & stationery	484,551	411,745
Telephone, fax & internet	103,648	112,472
Training expenses	246,533	189,677
Travelling & conveyance	2,654,548	2,786,776
Uniform & liveries	1,300,000	782,000
Advertisement & publicity	7,487,132	5,775,356
Repair & maintenance	-	-
BSTI marking fees	-	-
Ansar salary	12,697,576	15,308,872
Consultancy fees	-	-
Cultural & iftar party	80,441	140,000
Domestic gas consumption	1,276,589	1,192,002
Donation & subscription	30,056	5,800
Expense for employees club	-	447,000
Expense for officers club	596,500	-
Games & sports	375,000	374,898
Mosque & maktab	-	4,130
Plantation expenses	173,090	173,170
Postage & telegram	54,819	62,365
Repair & maintenance (office equip)	-	5,445
Repair & maintenance of vehicles	1,144,851	1,255,602
Repair & maintenance(civil works)	4,407,547	3,881,808
Scholarship & grants	170,000	174,000
Sweeping & Cleaning	110,000	-
Transport hire charge	1,206,981	1,465,219
Vehicle running expenses	1,751,964	1,726,744
Legal & professional fees	393,175	637,440
Professional fees	-	-
Rent, rates & toll taxes	173,392	161,626
Audit fees	106,000	80,000
Bank charge	-	-
Board meeting fees	2,569,022	2,149,648
Religious Festival	350,261	267,567
General admin expenses.	47,168	46,894
Guest house expenses	1,251,680	992,028
Licence renewal fees	372,050	443,856
National day celebration	273,148	556,120
TICI levy	5,973,000	10,000,000
ERP Software Maintenance Fees	800,000	858,824
Union Parishad Tax	-	1,440,000
Accidental loss	-	450,000
BCIC Krira Shangtha	339,504	-
Factory Layout Plan	976,000	-
Total :	105,269,712	103,329,228



Note- 23.00000: Selling & distribution expenses

Particulars	2024 - 2025	2023 - 2024
Contract labour	5,639,240	6,000,000
Death compensation	-	341,000
Entertainment expenses	200,000	200,500
Honorarium & reward	-	-
Medical expenses	300,000	200,000
Newspaper & periodicals	-	-
Printing & stationery	503,927	250,000
Telephone, fax & internet	100,000	-
Training expenses	250,000	200,000
Travelling & conveyance	300,000	490,000
Uniform & liveries	200,000	300,000
Repair & maintenance	162,435	102,929
BSTI marking fees	1,199,943	1,165,745
Repair & maintenance of Vehicle	-	200,000
Repair & maintenance (civil works)	1,000,000	605,700
DAP loading expenses	6,229,184	10,216,908
Rent, rates & toll taxes	211,200	159,667
Carrying & handling (Store)	97,714	464,006
Vehicle running expenses	300,000	330,000
DAP Carrying to Buffer expense	163,066,329	338,252,501
Loading and Unloading Charge (Buffer Expense)	975,617	636,868
Total :	180,735,589	360,115,824

Note- 24.00000: Interest & financial charges

Particulars	2024 - 2025	2023 - 2024
Interest on ADP loan	7,870,000	7,870,000
Bank charges	58,340	55,457
Excise duty	4,442,225	2,514,150
Total :	12,370,565	10,439,607

Note- 25.00000: Other Income

Particulars	2024 - 2025	2023 - 2024
Interest on SND A/C	12,914,185	9,322,089
Interest on FDR A/C	274,421,983	104,555,256
Fine & compensation	1,926	-
Forfiture account	559,726	892,610
Liquidated damage	1,580,909	988,180
Sale of tander form	640,900	407,800
Enlishment fees	202,000	199,000
Profit on sale of fixed assets	-	-
Sale of scrap	4,431,211	181,630
Powder DAP sales.	-	-
Canteen Rent	-	-
Recruitment Income	-	-
Interest on house building loan	758,084	565,243
Interest on Motor Cycle Loan	363,732	383,203
Total :	295,874,655	117,495,011



Note- 26.00000: Salary, Allowance & Wages

Particulars	2024 - 2025	2023 - 2024
Basic pay	56,547,716	61,692,611
Basic wages	30,766,213	34,413,571
Dearness allowance	3,630,563	3,979,686
House rent allowance	35,350,099	39,551,311
Festival bonus	13,974,624	14,927,969
Washing allowance	548,418	612,911
Gas allowance	-	-
Conveyance allowance	55,289	84,362
Medical allowance	6,531,358	7,451,448
Tiffin allowance	618,414	686,798
Shift allowance	199,068	325,361
Charge allowance	53,090	26,352
Honorarium	30,000	20,000
Canteen subsidy	-	-
Co. P.F contribution	7,351,846	7,365,117
Incentive bonus	-	-
Leave pay	1,434,728	998,549
Gratuity	26,093,173	24,892,220
Food & conveyance	8,140,800	8,827,600
Overtime	25,387,633	26,874,053
Lump grant	1,377,185	672,936
Education allowance	974,094	1,070,992
Naboborsho allowance.	1,385,148	1,499,989
Recreation allowance.	167,910	380,680
Risk allowance	627,845	723,211
Death compensation	-	-
Night allowance	551,532	768,000
Mobile/telephone allowance	128,278	48,848
Total :	221,925,024	237,894,575

Note- 26.01000: Allocation of Salary, Allowance & Wages

Particulars	2024 - 2025	2023 - 2024
Direct Factory Salary & Wages (44%)	97,647,011	104,673,613
Indirect Salary & Wages (32%)	71,016,008	76,126,264
Salary & Allowance (Admin) (22%)	48,823,505	52,336,807
Salary & Allowance (Sales) (2%)	4,438,500	4,757,892
Total :	221,925,024	237,894,575

Note- 27.00000: Audit Fees

Audit fees during the year	180,000	101,200
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Note- 28.00000: Head Office Management Expense

Particulars	2024 - 2025	2023 - 2024
Head Office Management Expense	86,036,000	140,000,000

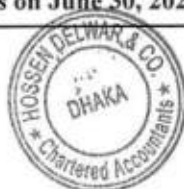
BCIC levy which is fixed up as per BCIC Board.

Note- 29.00000: Factory Insurance

Particulars	2024 - 2025	2023 - 2024
Factory Insurance	16,713,106	19,566,294

Note- 30.00000 : Contingent Liabilities

Particulars	2024 - 2025	2023 - 2024
Demand Notice for 2015-2016	245,000,884	272,223,204
Demand Notice for 2016-2017	138,089,560	138,089,560
Demand Notice for 2017-2018	155,352,886	-
Demand Notice for 2018-2019	106,205,669	-
Demand Notice for 2019-2020	49,748,607	-
Demand Notice for 2021-2022	1,591,077	75,790,077
Total :	695,988,683	486,102,841
Receive/Adjustment during the year	109,094,468	-
Closing Balance as on June 30, 2025	586,894,215	486,102,841



Appeal have been lodged with the Income Taxes Appellate Tribunal, Chattogram against the Income Tax Authority demanded of 2015-2016, 2016-2017, 2017-2018, 2018-2019 & 2020-2021 tax year. Following the order of Tax Appellate Tribunal, Chattogram, the tax case of the tax year 2019-2020 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	2024 - 2025	2023 - 2024
Initial Production Capacity	528,000	528,000
Attainable Production Capacity	200,000	200,000
Opening stock During the year	10,502.45	33,430.05
Add: Production During the Year	49,532.00	92,594.00
Available of Sales	60,034.45	126,024.05
Less: Sales During the Year	57,831.05	115,521.60
Closing Stock During the Year	2,203.40	10,502.45

Particulars	Approved	2024 - 2025	2023 - 2024
Factory Worker	236	136	148
Officer	346	94	112
Staff	234	109	115
Total :	816	339	375



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF PLANT - 1 GOVT. EQUITY (CODE NO: 8350) FOR THE YEAR ENDED 30 JUNE 2025

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	-	200,000	-	200,000
2000-2001	No-Shim/Dev-2/FR-11(BCIC)/99/497 Date 23/10/2000	-	320,000,000	-	320,000,000
2003-2004	No-Shim/Pau/CISPR-1/DAP-1/33/2004/82 Date 03/06/2004	-	64,800,000	-	64,800,000
2004-2005	No-Shim/Pau/Pari-1//DAP-1/33/2004/136/1(7) Date 27/09/2004	-	23,100,000	-	23,100,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/120/1(7) Date 07/06/2005	-	219,000,000	-	219,000,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/25/1(7) Date 01/02/2005	-	95,400,000	-	95,400,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/168 Date 14/12/2004	-	-	21,450,000	21,450,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/28/1(6) Date 02/02/2005	-	-	26,550,000	26,550,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/103(6) Date 21/05/2005	-	-	52,000,000	52,000,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/121/1(6) Date 07/06/2005	-	-	25,000,000	25,000,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/3/1(7) Date 03/01/2006	-	201,250,000	-	201,250,000
2005-2006	No-Shim/Pau/Pari-1//DAP-1/33/2004/92/1(9) Date 28/05/2006	-	100,625,000	-	100,625,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/109/1(9) Date 13/06/2006	-	100,625,000	-	100,625,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/265 Date 07/12/2005	-	-	23,750,000	23,750,000
	No-Shim/Pau/Pari-1//DAP-1/33/2004/ Date 13/06/06	-	-	23,750,000	23,750,000
	No-Shim/Pau/Pari-1//DAP-1/Artha abamokti/6/2006/172/1(8) Date 06/09/06	-	321,450,000	-	321,450,000
2007-2008	No - CAO/Shilpa/ Nirikkha/107 - Excess Fund Refund	-	(50,000)	-	(50,000)
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08	-	61,800,000	-	61,800,000
	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08	-	61,800,000	-	61,800,000
	ADP Fund Refund, Challan No. 53/16, Date 12/04/2009	-	(35,300,000)	-	(35,300,000)
2009-2010	ADP Fund Refund, Challan No. 56/189, Date 24/03/2010	-	(70,654,555)	-	(70,654,555)
	ADP Fund Refund, Challan No. 56/190, Date 24/03/2010	-	(186,800,000)	-	(186,800,000)
	ADP Fund Refund, No. S-2-32/B:Rev:Acc:9- 10/895, Date 06/05/2010	-	(27,345,445)	-	(27,345,445)
2018-2019	Foreign Loan convert to Equity as per SLA , Dated: 05.08.2018	2,246,397,327	-	-	2,246,397,327
Total :		2,246,397,327	1,249,900,000	172,500,000	3,668,797,327



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF PLANT - 2 GOVT. EQUITY (CODE NO: 8340) FOR THE YEAR ENDED 30 JUNE 2025

Amount In Taka

Year	GO Order No & Date	Loan	Development	CD & VAT	Total
2001-2003	No-Shim/Dev-2/FR-11(BCIC)/199/709 Date: 24/06/2001	-	600,000,000	-	600,000,000
2003-2004	No-Shim/Pau/Sispan-1/DAP-2/34/2004/83 Date: 03/06/2004	-	24,700,000	-	24,700,000
2004-2005	No-Shim/Pau/Pari-1//DAP-2/34/2004/137/1(7) Date: 27/09/04	-	11,950,000	-	11,950,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/24/(7) Date: 01/02/05	-	48,950,000	-	48,950,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/115(7) Date: 07/06/05	-	36,800,000	-	36,800,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/169 Date: 14/12/04	-	-	21,450,000	21,450,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/27 Date: 02/02/05	-	-	45,075,000	45,075,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/ Date: 21/05/05	-	-	114,075,000	114,075,000
2005-2006	No-Shim/Pau/Pari-1//DAP-2/34/2004/269/1/(7) Date: 12/12/06	-	148,300,000	-	148,300,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/82/1(9) Date: 23/05/06	-	74,150,000	-	74,150,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/110/1(9) Date: 13/06/06	-	53,050,000	-	53,050,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/226 Date: 07/12/05	-	-	26,700,000	26,700,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004/112/1(9) Date: 13/06/06	-	-	26,700,000	26,700,000
2006-2007	No-Shim/Pau/Pari-1//DAP-2/34/2004(Part-1)/54 Date: 03/06/07	-	-	43,300,000	43,300,000
2007-2008	No-Shim/Pau/Pari-1//DAP-2/Aortha abomokto/7/2006/90/1(9) Date: 02/06/2008	-	335,600,000	-	335,600,000
	No-Shim/Pau/Pari-1//DAP-2/34/2004(Part-1)/95/1(9) Date: 03/06/2008	-	-	21,100,000	21,100,000
2022-2023	Foreign Loan Convert to Equity as letter of Treasure and loan management division Ref.07.00.0000.141.06.001.17.55 date: 06 July 2023	2,279,905,366	-	-	2,279,905,366
Total :		2,279,905,366	1,333,500,000	298,400,000	3,911,805,366



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF FOREIGN LOAN PLANT - 1 FOR THE YEAR ENDED 30 JUNE 2025

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 Subsidized Preferential Loan (ISP)-China							
2001-2002	1st Installment	20 Aug 2001	50,000,000	7	356,475,000	-	-	356,475,000
	Interest		-	-	-	10,917,047	-	10,917,047
2002-2003	Sub Total :		50,000,000		356,475,000	10,917,047	-	367,392,047
	Interest		-	-	-	12,649,911	-	12,649,911
2003-2004	Sub Total :		-		-	12,649,911	-	12,649,911
	Interest		-		-	12,649,911	-	12,649,911
2004-2005	2nd Installment	31 Dec 2004	150,000,000	7	1,078,215,000	-	-	1,078,215,000
	Interest		-	-	-	31,728,326	-	31,728,326
2007-2008	Sub Total :		150,000,000		1,078,215,000	31,728,326	-	1,109,943,326
	Interest		-	10	-	90,432,000	-	90,432,000
2008-2009	Exchange Fluctuation Loss		-	10	-	-	229,600,000	229,600,000
	Sub Total :		-		-	90,432,000	229,600,000	320,032,000
2009-2010	Interest		-	10	-	90,990,000	-	90,990,000
	Exchange Fluctuation Loss		-	10	-	-	12,400,000	12,400,000
2009-2010	Sub Total :		-		-	90,990,000	12,400,000	103,390,000



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		-	-	-	92,340,000	-	92,340,000
	Exchange Fluctuation Loss		-	10	-	-	30,000,000	30,000,000
	Sub Total :		-		-	92,340,000	30,000,000	122,340,000
2010-2011	Interest		-	-	-	103,171,500	-	103,171,500
	Exchange Fluctuation Loss		-	-	-	-	240,700,000	240,700,000
	Sub Total :		-		-	103,171,500	240,700,000	343,871,500
2011-2012	Interest		-	-	-	114,478,200	-	114,478,200
	Exchange Fluctuation Loss		-	-	-	-	251,260,000	251,260,000
	Sub Total :		-		-	114,478,200	251,260,000	365,738,200
2012-2013	Interest		-	-	-	116,080,200	-	116,080,200
	Exchange Fluctuation Loss		-	-	-	-	35,600,000	35,600,000
	Sub Total :		-		-	116,080,200	35,600,000	151,680,200
2013-2014	Interest		-	-	-	114,519,600	-	114,519,600
	Exchange Fluctuation Gain		-	-	-	-	(34,680,000)	(34,680,000)
	Sub Total :		-		-	114,519,600	(34,680,000)	79,839,600
2014-2015	Interest		-	-	-	114,519,600	-	114,519,600
	Exchange Fluctuation Loss		-	-	-	-	3,060,000	3,060,000
	Sub Total :		-		-	114,519,600	3,060,000	117,579,600
2015-2016	Interest		-	-	-	107,897,400	-	107,897,400



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	Exchange Fluctuation Gain		-	-	-	-	(150,220,000)	(150,220,000)
	Sub Total :		-	-	-	107,897,400	(150,220,000)	(42,322,600)
	Interest		-	-	-	109,114,200	-	109,114,200
2017-2018	Exchange Fluctuation Loss		-	-	-	-	27,040,000	27,040,000
	Sub Total :		-	-	-	109,114,200	27,040,000	136,154,200
	Interest		-	-	-	114,959,700	-	114,959,700
2018-2019	Exchange Fluctuation Loss		-	-	-	-	129,900,000	129,900,000
	Sub Total :		-	-	-	114,959,700	129,900,000	244,859,700
	Interest		-	-	-	13,434,270	-	13,434,270
2019-2020	Exchange Fluctuation Gain		-	-	-	-	(9,493,664)	(9,493,664)
	Transfer to Equity		(175,866,638)	-	(1,253,643,046)	-	(647,673,949)	(1,901,316,995)
	Sub Total :		(175,866,638)	-	(1,253,643,046)	13,434,270	(657,167,613)	(1,897,376,389)
	Interest		-	-	-	13,119,873	-	13,119,873
	Exchange Fluctuation Gain		-	-	-	-	(6,986,608)	(6,986,608)
	Sub Total :		-	-	-	13,119,873	(6,986,608)	6,133,265
Chinese Govt. Concessional Loan (CGCL)-China								
2005-2006	1st Instalment	05 Oct 2005	50,000,000	8	384,945,000	-	-	384,945,000
	2nd Instalment	05 Oct 2005	50,000,000	8	384,945,000	-	-	384,945,000
	3rd Instalment	05 Oct 2005	45,000,000	8	346,450,500	-	-	346,450,500
	4th Instalment	05 Oct 2005	40,000,000	8	307,956,000	-	-	307,956,000
	5th Instalment	30 May 2006	30,000,000	8	230,967,000	-	-	230,967,000



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	Interest		-	-	-	72,607,495	-	72,607,495
	Sub Total :		215,000,000		1,655,263,500	72,607,495	-	1,727,870,995
	6th Instalment	07 Sep 2006	20,000,000	8	168,800,000	-	-	168,800,000
	7th Instalment	13 Oct 2006	1,101,596	8	9,297,470	-	-	9,297,470
	Interest(1st July '06 to 30 Nov' 06)		-	-	-	68,837,672	-	68,837,672
2007-2008	Interest(1st Dec '06 to 30 June' 07)		-	-	-	102,854,561	-	102,854,561
	Exchange Fluctuation Loss		-	-	-	-	613,253,234	613,253,234
	Sub Total :		21,101,596		178,097,470	171,692,233	613,253,234	963,042,937
	Interest		-	9	-	106,755,698	-	106,755,698
	Exchange Fluctuation Loss		-	-	-	-	271,044,633	271,044,633
2008-2009	Sub Total :		-		-	106,755,698	271,044,633	377,800,331
	Interest		-	10	-	107,414,421	-	107,414,421
	Exchange Fluctuation Loss		-	10	-	-	14,638,299	14,638,299
	Sub Total :		-		-	107,414,421	14,638,299	122,052,720
	Exchange Fluctuation Loss		-	10	-	-	35,415,239	35,415,239
2009-2010	Interest		-	-	-	109,008,107	-	109,008,107
	Sub Total :		-		-	109,008,107	35,415,239	144,423,346
	Interest		-	-	-	121,794,779	-	121,794,779
	Exchange Fluctuation Loss		-	-	-	-	284,148,271	284,148,271
	Sub Total :		-		-	121,794,779	284,148,271	405,943,050



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
2011-2012	Interest		-	-	-	135,142,429	-	135,142,429
	Exchange Fluctuation Loss		-	13	-	-	296,614,435	296,614,435
	Sub Total :		-		-	135,142,429	296,614,435	431,756,864
2012-2013	Interest		-	-	-	137,033,602	-	137,033,602
	Exchange Fluctuation Loss		-	-	-	-	42,026,084	42,026,084
	Sub Total :		-		-	137,033,602	42,026,084	179,059,686
2013-2014	Interest		-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Gain		-	-	-	-	(40,940,017)	(40,940,017)
	Sub Total :		-		-	135,191,302	(40,940,017)	94,251,285
2014-2015	Interest		-	-	-	135,191,302	-	135,191,302
	Exchange Fluctuation Loss		-	-	-	-	3,612,355	3,612,355
	Sub Total :		-		-	135,191,302	3,612,355	138,803,657
2015-2016	Interest		-	-	-	127,373,742	-	127,373,742
	Exchange Fluctuation Gain		-	-	-	-	(177,335,909)	(177,335,909)
	Sub Total :		-		-	127,373,742	(177,335,909)	(49,962,167)
2016-2017	Interest		-	-	-	128,810,184	-	128,810,184
	Exchange Fluctuation Loss		-	-	-	-	31,920,936	31,920,936
	Sub Total :		-		-	128,810,184	31,920,936	160,731,120



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
2017-2018	Principle addition		3,565,000	-	30,300,000	-	-	30,300,000
	Interest		-	-	-	138,241,425	-	138,241,425
	Exchange Fluctuation Loss		-	-	-	-	194,151,546	194,151,546
	Payment		(58,049,236)	-	(435,481,694)	-	(324,284,117)	(759,765,811)
	Sub Total :		(54,484,236)		(405,181,694)	138,241,425	(130,132,571)	(397,072,840)
2018-2019	Interest		-	-	-	89,716,330	-	89,716,330
	Exchange Fluctuation Gain		-	-	-	-	(86,650,153)	(86,650,153)
	Transfer to Equity		-	-	(65,697,342)	-	(279,382,990)	(345,080,332)
	Payment		(85,362,285)	-	(640,382,458)	-	(409,617,542)	(1,050,000,000)
	Sub Total :		(85,362,285)		(706,079,800)	89,716,330	(775,650,685)	(1,392,014,155)
2019-2020	Interest		-	-	-	28,603,010	-	28,603,010
	Exchange Fluctuation Gain		-	-	-	-	(31,696,122)	(31,696,122)
	Payment		(83,092,342)	-	(623,353,492)	-	(376,646,508)	(1,000,000,000)
	Sub Total :		(83,092,342)		(623,353,492)	28,603,010	(408,342,630)	(1,003,093,112)
	Payment		(27,404,768)	13	(205,588,838)	-	(144,411,162)	(350,000,000)
2020-2021	Interest		-	-	-	11,010,543	-	11,010,543
	Exchange fluctuation loss		-	-	-	-	30,208,769	30,208,769
	Sub Total :		(27,404,768)		(205,588,838)	11,010,543	(114,202,393)	(308,780,688)
	Exchange fluctuation Gain		-	-	-	-	(8,197,482)	(8,197,482)
	Sub Total :		(27,404,768)		(205,588,838)	11,010,543	(114,202,393)	(308,780,688)



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
	Payment		(9,891,327)	-	(74,204,100)	-	(48,377,578)	(122,581,678)
	Payment		-	-	-	(50,000,000)	-	(50,000,000)
	Sub Total :		(9,891,327)		(74,204,100)	(50,000,000)	(56,575,060)	(180,779,160)
2022-2023	Payment		-	-	-	(50,000,000)	-	(50,000,000)
	Sub Total :		-	-	-	(50,000,000)	-	(50,000,000)
2023-2024	Payment		-	-	-	(50,000,000)	-	(50,000,000)
	Sub Total :		-	-	-	(50,000,000)	-	(50,000,000)
2024-2025	Payment		-	-	-	(50,000,000)	-	(50,000,000)
	Sub Total :		-	-	-	(50,000,000)	-	(50,000,000)
	Total :		(0)		-	2,818,588,340	-	2,818,588,340



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule Of Foreign Loan Plant (2) For The Year Ended 30 June 2025

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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
2003	Japan Bank for International Co-Operation (JBIC) Loan:													
-	Milestone Portion :													
2004	1st Installment	30 Dec 2003	187,000,000	-	-	187,000,000	1	103,336,200	-	-	103,336,200	-	-	103,336,200
	2nd Installment	30 Dec 2003	376,000,000	-	-	376,000,000	1	207,777,600	-	-	207,777,600	-	-	207,777,600
	3rd Installment	30 Dec 2003	376,000,000	-	-	376,000,000	1	207,777,600	-	-	207,777,600	-	-	207,777,600
	Sub Total :		939,000,000	-	-	939,000,000		518,891,400	-	-	518,891,400	-	-	518,891,400
2004	Interest Portion :													
-	1st Installment	07 Aug 2004	-	-	451,491	451,491	1	-	-	248,320	248,320	-	-	248,320
2005	2nd Installment	07 Aug 2004	-	-	9,134,557	9,134,557	1	-	-	5,024,006	5,024,006	-	-	5,024,006
	3rd Installment	01 Nov 2005	-	-	10,983,339	10,983,339	1	-	-	6,384,615	6,384,615	-	-	6,384,615
	Milestone Portion :													
	4th Installment	12 Nov 2004	376,000,000	-	-	376,000,000	1	213,756,000	-	-	213,756,000	-	-	213,756,000
	5th Installment	02 Jul 2005	376,000,000	-	-	376,000,000	1	229,548,000	-	-	229,548,000	-	-	229,548,000



Year	Particulars	Date Of Pay ment	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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
	6th Installment	02 Jul 2005	376,000,000	-	-	376,000,000	1	229,548,000	-	-	229,548,000	-	-	229,548,000
	Supply Portion :													
	1st Installment	11 Dec 2004	-	94,000,000	-	94,000,000	1	-	53,439,000	-	53,439,000	-	-	53,439,000
	2nd Installment	02 Jul 2005	-	11,000,000	-	11,000,000	1	-	6,715,500	-	6,715,500	-	-	6,715,500
	3rd Installment	02 Jul 2005	-	121,000,000	-	121,000,000	1	-	73,870,500	-	73,870,500	-	-	73,870,500
	4th Installment	30 Mar 2005	-	265,000,000	-	265,000,000	1	-	157,542,500	-	157,542,500	-	-	157,542,500
	5th Installment	31 Mar 2005	-	596,000,000	-	596,000,000	1	-	355,096,800	-	355,096,800	-	-	355,096,800
	Sub Total :		1,128,000,000	1,087,000,000	20,569,387	2,235,569,387		672,852,000	646,664,300	11,656,941	1,331,173,241	-	-	1,331,173,241
2005	Interest Portion :													
2006	4th Installment	31 May 2006	-	-	25,293,974	25,293,974	1	-	-	14,703,387	14,703,387	-	-	14,703,387
	Exchange Flucuation Loss	31 May 2006	-	-	-	-	-	-	-	-	-	-	181,391,899	181,391,899
	Milestone Portion :													
	7th Installment	07 Nov 2005	376,000,000	-	-	376,000,000	1	218,944,800	-	-	218,944,800	-	-	218,944,800
	8th Installment	28 Oct 2005	376,000,000	-	-	376,000,000	1	216,388,000	-	-	216,388,000	-	-	216,388,000



Year	Particulars	Date Of Pay ment	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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
	9th Installment	28 Oct 2005	113,000,000	-	-	113,000,000	1	65,031,500	-	-	65,031,500	-	-	65,031,500
	10th Installment	02 Sep 2006	188,000,000	-	-	188,000,000	1	110,487,600	-	-	110,487,600	-	-	110,487,600
	Supply Portion :													
	6th Installment	08 May 2005	-	255,000,000	-	255,000,000	1	-	152,107,500	-	152,107,500	-	-	152,107,500
	7th Installment	08 May 2005	-	567,000,000	-	567,000,000	1	-	338,328,900	-	338,328,900	-	-	338,328,900
	8th Installment	09 May 2005	-	465,000,000	-	465,000,000	1	-	282,813,000	-	282,813,000	-	-	282,813,000
	9th Installment	22 Dec 2005	-	256,000,000	-	256,000,000	1	-	146,329,600	-	146,329,600	-	-	146,329,600
	10th Installment	22 Dec 2005	-	378,000,000	-	378,000,000	1	-	216,064,800	-	216,064,800	-	-	216,064,800
	11th Installment	20 Feb 2006	-	211,000,000	-	211,000,000	1	-	124,447,800	-	124,447,800	-	-	124,447,800
	12th Installment	20 Feb 2006	-	183,000,000	-	183,000,000	1	-	107,933,400	-	107,933,400	-	-	107,933,400
	13th Installment	15 Mar 2006	-	73,000,000	-	73,000,000	1	-	43,902,200	-	43,902,200	-	-	43,902,200
	14th Installment	15 Mar 2006	-	165,000,000	-	165,000,000	1	-	99,231,000	-	99,231,000	-	-	99,231,000
	15th Installment	05 Nov 2006	-	38,000,000	-	38,000,000	1	-	24,092,000	-	24,092,000	-	-	24,092,000



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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
2006	16th Installment	05 Nov 2006	-	71,000,000	-	71,000,000	1	-	45,014,000	-	45,014,000	-	-	45,014,000
	17th Installment	05 Nov 2006	-	88,000,000	-	88,000,000	1	-	55,792,000	-	55,792,000	-	-	55,792,000
	18th Installment	31 May 2006	-	25,000,000	-	25,000,000	1	-	15,715,000	-	15,715,000	-	-	15,715,000
	Sub Total :		1,053,000,000	2,775,000,000	25,293,974	3,853,293,974		610,851,900	1,651,771,200	14,703,387	2,277,326,487	-	181,391,899	2,458,718,386
2007	Interest Portion :													
	Interest (1st Dec'06 to June'07)	31 May 2006	-	-	-	-	-	-	-	-	-	109,040,641	-	109,040,641
	Exchange Fluctuation Gain	31 May 2006	-	-	-	-	-	-	-	-	-	-	(312,588,911)	(312,588,911)
	Sub Total :		-	-	-	-	-	-	-	-	-	109,040,641	(312,588,911)	(203,548,270)
2008	Interest Portion :													
	Exchange Fluctuation Loss	31 May 2006	-	-	-	-	1	-	-	-	-	-	649,924,020	649,924,020
	Interest (2007-2008)		-	-	-	-	1	-	-	-	-	214,409,934	-	214,409,934
	Sub Total :		-	-	-	-	-	-	-	-	-	214,409,934	649,924,020	864,333,954
2009	Interest Portion :													
	5th Installment	01 Oct 2006	-	-	47,355,976	47,355,976	1	-	-	28,020,429	28,020,429	-	-	28,020,429
	6th Installment	08 Aug 2007	-	-	61,603,768	61,603,768	1	-	-	36,278,459	36,278,459	-	-	36,278,459



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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
	7th Installment	08 Aug 2007	-	-	3,565,068	3,565,068	1	-	-	2,099,468	2,099,468	-	-	2,099,468
	Exchange Fluctuation Loss		-	-	-	-	1	-	-	-	-	-	513,439,976	513,439,976
	Interest (2008-2009)		-	-	-	-	1	-	-	-	-	237,514,733	-	237,514,733
	Milestone Portion :													
	19th Installment	28 Aug 2006	-	3,000,000	-	3,000,000	1	1,809,600	-	-	1,809,600	-	-	1,809,600
	20th Installment	26 Aug 2008	77,990,000	-	-	77,990,000	1	-	49,960,394	-	49,960,394	-	-	49,960,394
	Sub Total :		77,990,000	3,000,000	112,524,812	193,514,812		1,809,600	49,960,394	66,398,356	118,168,350	237,514,733	513,439,976	869,123,059
2009														
2010	Exchange Fluctuation Loss		-	-	-	-	1	-	-	-	-	-	455,325,532	455,325,532
	Interest		-	-	-	-	-	-	-	-	-	257,987,340	-	257,987,340
	Sub Total :		-	-	-	-	-	-	-	-	-	257,987,340	455,325,532	713,312,872
2010														
2011	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	1,043,489,121	1,043,489,121
	Interest		-	-	-	-	-	-	-	-	-	304,944,077	-	304,944,077
	Sub Total :		-	-	-	-	-	-	-	-	-	304,944,077	1,043,489,121	1,348,433,198
2011														
2012	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	616,705,681	616,705,681
	Interest		-	-	-	-	-	-	-	-	-	332,696,106	-	332,696,106
	Sub Total :		-	-	-	-	-	-	-	-	-	332,696,106	616,705,681	949,401,787
2012														



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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
2013	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	(1,632,753,565)	(1,632,753,565)
	Interest		-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total :		-	-	-	-	-	-	-	-	-	259,222,195	-	259,222,195
2014	Exchange Fluctuation Gain		-	-	-	-	-	-	-	-	-	-	(122,763,427)	(122,763,427)
	Interest		-	-	-	-	-	-	-	-	-	-	-	-
	Loan Payment		-	-	-	(1,320,485,836)	1	-	-	-	(776,333,966)	246,846,422	(223,666,034)	246,846,422
2014	Sub Total :		-	-	-	(1,320,485,836)	-	-	-	-	(776,333,966)	246,846,422	(346,429,461)	(875,917,005)
2015	Exchange Fluctuation Gain		-	-	-	-	-	-	-	-	-	-	(685,140,744)	(685,140,744)
	Interest		-	-	-	-	-	-	-	-	-	-	-	-
	Loan Payment		-	-	-	(1,034,917,002)	1	-	-	-	(608,443,649)	197,435,007	(72,572,351)	197,435,007
2015	Sub Total :		-	-	-	(1,034,917,002)	-	-	-	-	(608,443,649)	(121,548,993)	(757,713,095)	(1,487,705,737)
2016	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	564,879,185	564,879,185
	Interest		-	-	-	-	-	-	-	-	-	-	-	-
	Loan Payment		-	-	-	(479,384,341)	1	-	-	-	(281,837,439)	172,516,016	(56,314,561)	172,516,016
2016	Sub Total :		-	-	-	(479,384,341)	-	-	-	-	(281,837,439)	(489,331,984)	508,564,624	(262,604,799)
2017	Exchange Fluctuation Gain		-	-	-	-	-	-	-	-	-	-	(208,819,450)	(208,819,450)
	Interest		-	-	-	-	-	-	-	-	-	-	-	-
	Loan Payment		-	-	-	(1,403,774,781)	1	-	-	-	(825,300,820)	142,312,273	(204,042,166)	142,312,273
2017	Sub Total :		-	-	-	(1,403,774,781)	-	-	-	-	(825,300,820)	(170,657,014)	(412,861,616)	(1,200,000,000)
2018	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	120,826,459	120,826,459



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)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
2018	Interest		-	-	-	-	-	-	-	-	-	103,375,873	-	103,375,873
	Loan Payment		-	-	-	(94,264,945)	1	-	-	-	(55,419,819)	(66,411,946)	(13,264,821)	(135,096,586)
	Sub Total :		-	-	-	(94,264,945)		-	-	-	(55,419,819)	36,963,927	107,561,638	89,105,746
2019	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	8,231,111	8,231,111
	Interest		-	-	-	-	-	-	-	-	-	99,691,791	-	99,691,791
	Loan Payment		-	-	-	-	-	-	-	-	-	-	-	-
2020	Sub Total :		-	-	-	-	-	-	-	-	-	99,691,791	8,231,111	107,922,902
	Exchange Fluctuation Loss		-	-	-	-	-	-	-	-	-	-	15,122,001	15,122,001
	Interest		-	-	-	-	-	-	-	-	-	-	-	-
2021	Loan Payment		-	-	-	-	-	-	-	-	-	-	-	-
	Sub Total :		-	-	-	-	-	-	-	-	-	-	15,122,001	15,122,001
	Loan Payment		-	-	-	-	-	-	-	-	-	-	-	-
2022	Interest		-	-	-	-	-	-	-	-	-	-	-	-
	Exchange fluctuation gain		-	-	-	-	-	-	-	-	-	-	(55,727,374)	(55,727,374)
	Sub Total :		-	-	-	-	-	-	-	-	-	-	(55,727,374)	(55,727,374)
2023	Transfer to Equity		-	-	-	(2,888,551,269)	-	-	-	-	(1,698,223,785)	-	(581,681,581)	(2,279,905,366)
	Sub Total :		-	-	-	(2,888,551,269)	-	-	-	-	(1,698,223,785)	-	(581,681,581)	(2,279,905,366)
	Total :		3,197,990,000	3,865,000,000	158,388,173	-	-	1,804,404,900	2,348,395,894	92,758,684	-	1,460,091,448	-	1,460,091,448



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED 30 JUNE 2025

Amount In

Year	GO Order No & Date	Principle	Interest	Total Loan
2008-2009	No-Shim/Pau/Pari-1//DAP-	92,700,000	-	92,700,000
2009-2010	No-Shim/Pau/Pari-1//DAP-	92,700,000	-	92,700,000
	Interest for 2008-2009 & 2009-2010	-	15,450,000	15,450,000
2010-2011	Interest	-	9,270,000	9,270,000
2011-2012	Interest	-	9,270,000	9,270,000
2012-2013	Interest	-	9,270,000	9,270,000
2013-2014	Interest	-	9,270,000	9,270,000
2014-2015	Interest	-	9,270,000	9,270,000
2015-2016	Interest	-	9,270,000	9,270,000
2016-2017	Interest	-	9,270,000	9,270,000
2017-2018	Interest	-	9,270,000	9,270,000
2018-2019	Interest	-	9,270,000	9,270,000
2019-2020	Interest	-	9,270,000	9,270,000
2020-2021	Interest	-	9,270,000	9,270,000
2021-2022	Interest	-	9,270,000	9,270,000
2022-2023	Interest	-	9,270,000	9,270,000
2023-2024	Interest	-	9,270,000	9,270,000
2024-2025	Interest	-	9,270,000	9,270,000
Total :		185,400,000	154,500,000	339,900,000



DAP Fertilizer Company limited
Rangadia, Chattogram

Ageing Schedule of Advance to wages								
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier
1	Md. Minnath Ali	M. T.	6,543	-	6,543	36,543	66,543	96,543
2	Hafozur Rahman	H. S. T.		-			2,195	8,195
3	Md. Abu Taher-3	M. T.	105,279	-	105,279	105,279	105,279	105,279
4	Md. Khokon	M. T.	105,400	-	105,400	105,400	105,400	105,400
5	Mr. Raton Kumar Datto	M. O.	167,762	-	167,762	167,762	167,762	167,762
6	Md. Abul Hosen	H. S. O.	60,570	-	60,570	60,570	60,570	60,570
7	Mr. Horidas	M. O.	149,927	-	149,927	149,927	149,927	149,927
8	Shamim Bhuyan	S. T-1	19,184	-	19,184	19,184	19,184	19,184
9	Elias Mia	S. T-2	42,639	-	42,639	42,639	42,639	42,639
10	Md. Abul Hosen-2	M. T.	106,458	-	106,458	106,458	106,458	106,458
11	Mir Motaleb	H. S. T.	59,314	-	59,314	59,314	59,314	59,314
12	Md. Didarul Islam	M. O.	179,985	-	179,985	179,985	179,985	179,985
13	M. A. Momen	M. O.	181,927	-	181,927	181,927	181,927	181,927
14	Md. Abul Bashor	M. O.	187,498	-	187,498	187,498	187,498	187,498
15	Abdur Rahim Howlader	M. O.	172,139	-	172,139	172,139	172,139	172,139
16	Md. Alamgir Kabir	M. O.	165,468	-	165,468	165,468	165,468	165,468
17	Mr. Chitto Ranjon Shutrathar	M. O.	181,967	-	181,967	181,967	181,967	181,967
18	Md. Shahid Uddin	M. T.	-	(164,398)	164,398	164,398	164,398	164,398
19	Abdul Khalek	H. S. T.	77,848	-	77,848	77,848	77,848	77,848
20	Md. Hasibul Hasan	S. T-1	58,298	-	58,298	58,298	58,298	58,298
21	Mr. Kakon Sarkar	H. S. T.	-	(22,517)	22,517	22,517	22,517	22,517
Total			2,028,206	(186,915)	2,215,121	2,245,121	2,277,316	2,313,316



Ageing Schedule of Advance to Purchase(1-1-14-101-100003)								
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier
1	Md. Nuruzzaman	Assistant Manager (Com)	4,850	4,850			1,600	19,100
2	MD. Masud Kaiser	Security/Fire & Safety Officer	49,594	49,594				
3	Rayhan Ahmed	Assistant Chief Accounts	224	224				
4	Mr. Sakil Ahmmad	Assistant Commercial officer		(4,860)	4,860			
5	Md. Alamin	Assistant Manager (Com)		(3,197)	3,197			
6	Md. Shohrab Hossain	Deputy Chief Chemist		(1,260)	1,260			
7	Abu Saleh	Chemist		(822)	822			
8	Mohammad Humayun Kabir	Assistant Admin Officer		-			20	
9	Rubel Chandra Das	Assistant Engineer (Mech)		-			700	
10	Sudarshan Chakma	XEN(Electical)		-			200	
11	Suruj Ahammed	Assistant Admin Officer		-				140
Total			54,668	44,529	10,139	-	2,520	19,240



Ageing Schedule of Advance to Expenses(1-1-14-101-100007)								
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier
1	Mr. Md. Alamgir Jalil	Manager (Administration)	480,000	-	480,000	241,626		
2	Mr. Mohammad Azim Uddin	Assistant Manager (Admin)	65,000	(21,489)	86,489	86,489		
3	Muhammad Hussain	Assistant Manager (Admin)	296,315	179,363	116,952	118,063		
4	Khandaker Md. Faruk Hossain	DCE (Mech)	490	490				
5	Zannatul Ferdous	Assistant Chemist	930	930				
6	MD. Rezaul Karim Khan	A.A (Admin)	200	200				
7	Mohammad Mir Mosharraf Hossain	DCE (Mech)	20,900	20,900				
8	Maryam Sarmin Rimi	H.S.O	12,000	6,076	5,924			
9	Md. Sohel Rana	AF&SO	49,000	-	49,000	49,000	49,000	49,000
10	Md. Monjurul Islam	A.E (Elec)	17,500	-	17,500	17,500	17,500	17,500
11	Md. Nuruzzaman	Assistant Manager (Com)		(5,000)	5,000			
12	Md. Mamunul Haque	Accounts Officer		(20,000)	20,000			
13	Shanaj Akter Simu	SO-1		(966)	966			
14	Ataur Rahman	Security Officer		(1,530)	1,530	13,536	9,417	10,000
15	Abdullah Mohammad Imran	Executive Engineer (Electrical)		-		601		
16	Bijoy Chandra Sarker	Accounts Officer		-		4,600		
17	Md. Mamun Sharif	Cashier		-		50,000		
18	Md. Kamrul Islam	Assistant Manager (Admin)		-		234	16,826	
19	MD. Masud Kaiser	Security/Fire & Safety Officer		-		5,095	8,650	
20	Sheikh Mohammad Monjur Morshed	Asstt. Engineer (Mech)		-		2,808		
21	AKM Mohsinuddin Ahmmed	Senior Advocate		-		50,000		
22	Md. Selim Molla	Assistant Manager (Com)		-			16,698	
23	Bishan Ghosh	Assistant Manager (Admin)		-				44,060
24	Mr. Belal Hossain Sarker	Chemist		-				3
Total			942,335	181,470	783,361	639,552	118,091	120,563



Ageing Schedule of Advance to Supplier(1-1-14-101-1000015)									
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier	
1	M/S Jamuna Oil Company Ltd.		1,412,646	164,256	1,248,390		385,344	1,250,240	
2	M/S Linde Bangladesh Ltd		245,668	80,142	165,526	171,092	151,211	64,742	
3	CUET, BRRTC Test Fund		250,000	250,000		2,250,000	1,293,750		
4	Director BRRTC<BUET (Safety Audit)			-			575,000	575,000	
Total			1,908,314	494,398	1,413,916	2,421,092	2,405,305	1,889,982	

Ageing Schedule of Advance to Contractor(1-1-14-101-1000016)									
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier	
1	M/S TSP Complex Emp & Workers Co- Operative Society		3,165,000	3,165,000					
2	M/S R.A Enterprise			(2,695,625)	2,695,625	4,747,500	4,747,500	1,560,000	
Total			3,165,000	469,375	2,695,625	4,747,500	4,747,500	1,560,000	

Ageing Schedule of Advance against Purchase of Sulphuric Acid (1-1-14-101-1000024)									
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier	
1	TSP Complex Limited		9,243,657	-	9,243,657	25,233,700	5,713,959	11,045,910	
Total			9,243,657	-	9,243,657	25,233,700	5,713,959	11,045,910	



Ageing Schedule of Advance against Religious Festival (1-1-14-101-1000032)								
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier
1	Md. Shahadath Hossain	Deputy Chief Chemist	56,328	37,893	18,435			
2	Md. Fazar Ali	Deputy Chief Accountant		(500)	500			
		Total	56,328	37,393	18,935	-	-	-

Ageing Schedule of Advance against Board Meeting Expense (1-1-14-101-1000033)								
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier
1	Mohammad Ainal Hossen	Assistant Chief Accounts	-	(12,175)	12,175			
		Total	-	(12,175)	12,175	-	-	-

Ageing Schedule of Advance against Nation Day Celebration (1-1-14-101-1000034)								
Sl.	Name	Designation	30.06.2025	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021 & Earlier
1	Zannatul Ferdous	Assistant Chemist	18,000	18,000				
2	Mehedi Hassan	M.O	15,000	15,000				
		Total	33,000	33,000	-	-	-	-



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED 30 JUNE 2025

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) 26 Feb 2006 SBL, Local Office, Motijheel C/A,Dhaka.	33006990029 Date : 05 Mar 2006	C-107545 05 Mar 2006	13,156,673	2006-2007	5,628,323	5,628,323
2	CT-140(F) 26 Feb 2006 SBL, Local Office, Motijheel C/A,Dhaka.	33006990029 Date : 05 Mar 2006	C-124437 18 Apr 2007	10,746,859	2006-2007	4,597,387	4,597,387
3	CT-141(F) 09 Mar 2006 JBL, Local Office, Dhaka.	9306020707 Date : 05 Mar 2006	C-168409 22 May 2006	13,968,161	2006-2007	5,975,484	5,975,484
4	CT-141(F) 09 Mar 2007 JBL, Local Offic,Dhaka.	9306020964	C-104090 30 Mar 2006	21,996,287	2006-2007	9,409,976	9,409,976
5	CT-170(F)/935 18 Oct 2006 SBL, Local Office, Dhaka.	9306022843 Date : 02 Nov 2006	C-52525 13 Feb 2007	18,562,299	2006-2007	7,940,890	7,940,890
6	CT-170(F)/935 18 Oct 2006 JBL, Local Office, Dhaka.	9306022843 Date : 05 Nov 2006	C-1369 04 Jan 2007	17,977,791	2006-2007	7,690,834	7,690,834
7	CT-170(F)-A/936 18 Oct 2006 JBL, Local Office, Dhaka.	9306022846 Date : 05 Nov 2006	C-73685 01 Mar 2007	18,685,026	2006-2007	7,993,394	7,993,394
8	CT-170(F)-A/936 18 Oct 2006 JBL, Local Office, Dhaka.	9306022846 Date : 05 Nov 2006	C-100062 22 Mar 2007	17,476,158	2006-2007	7,476,231	7,476,231
9	CT-210(F)- 18 Oct 2006 JBL, Local Office, Dhaka.	00930702007 Date : 07 Aug 2007	C-256793 03 Sep 2007	7,125,461	2007-2008	7,080,522	7,080,522
10	CT-211(F)- 30 Jul 2007 JBL, Local Office, Dhaka.	00930702008 Date : 14 Aug 2007	C-269069 04 Oct 2007	8,009,317	2007-2008	7,859,944	7,859,944
11	CT-232(F)- 04 Oct 2007 JBL, Local Office, Dhaka.	009307011843 Date : 09 Oct 2007	C-279653 04 Nov 2007	7,935,217	2007-2008	7,885,248	7,885,248



SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assessed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
12	CT-233(F)- 04 Oct 2007 JBL, Local Office, Dhaka.	009307011882 Date : 24 Oct 2007	C-296522 12 Dec 2007	7,717,019	2007- 2008	7,668,405	7,668,405
13	CT-04(F)- 10 Nov 2007	009307022108 Date : 02 Dec 2007	C-11584 31 Jan 2008	7,741,203	2007- 2008	7,692,439	7,692,439
14	CT-266(F)- 02 Mar 2008	009308010402 Date : 03 Mar 2008	C-30136 24 Mar 2008	15,245,856	2007- 2008	15,150,480	15,150,480
15	CT-70(F) 1st lot, 16 Sep 2017	000001131701 0060 Date : 18 Sep 2017	IJC/AQ/13B/2 017 28 Oct 1017	-	2017- 2018	14,112,240	14,112,240
16	CT-70(F) 2nd lot, 16 Sep 2017	000001131701 0060 Date : 18 Sep 2017	C-1494763 28 Nov 2017	-	2017- 2018	11,556,328	11,556,328
17	CT-70(F) 3rd lot, 16 Sep 2017	000001131701 0060 Date : 18 Sep 2017	C-3427 01 Jan 2018	-	2017- 2018	11,746,258	11,746,258
18	CT-78(F) 1st lot, 14 May 2018	000001131801 0038 Date : 15 May 2018	C-909573 20 Jun 2018	-	2017- 2018	15,878,930	15,878,930
19	CT-79(F) 07 May 2018	000001131801 0037 Date : 13 May 2018	C-881747 10 Jun 2018	-	2017- 2018	14,298,205	14,298,205
20	CT-78(F) 2nd lot 14 May 2018	000001131801 0038 Date : 15 May 2018	C-1165612 05 Aug 2018	-	2018- 2019	15,196,724	15,196,724
21	CT-83 (F) 25 Oct 2018	000001131801 0077 Date : 29 Nov 2018	C-144422 23 Jan 2019	-	2018- 2019	17,281,993	17,281,993
22	CT-84 (F) 01 Nov 2018	000001131801 0073 Date : 13 Nov 2018	C-1881941 24 Dec 2018	-	2018- 2019	18,956,593	18,956,593
23	CT-74 (F) 13 Feb 2018	000001131801 0024 Date : 21 Mar 2019	C-1263888 26 Aug 2018	-	2018- 2019	73,392	73,392
24	CT-76 (F) 04 Mar 2018	000008011801 0245 Date : 19 Mar 2019	C-1523128 20 Oct 2018	-	2018- 2019	58,138	58,138



SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
25	CT-81 (F) 09 Jul 2018	000001131801 0055 Date : 02 Aug 2019	C-494566 19 Mar 2019	-	2018-2019	200,973	200,973
26	CT-88 (F) 06 Jan 2019	000001131901 0005 Date : 30 Jan 2019	C-691276 25 Apr 2019	-	2018-2019	21,923	21,923
27	CT-97 (F) 24 Apr 2019	000001131901 0047 Date : 12 May 2019	C-1115974 10 Jul 2019	-	2019-2020	20,818,181	20,818,181
28	CT-101 (F) 22 Jul 2019	000001131901 0078 Date : 30 Jul 2019	C-1328091 19 Aug 2019	-	2019-2020	19,931,857	19,931,857
29	CT-106 (F) 1st Lot 15 Jan 2020	000001132001 0012 Date : 23 Jan 2020	C-379489 26 Feb 2020	-	2019-2020	13,853,342	13,853,342
30	CT-106 (F) 2nd Lot 15 Jan 2020	000001132001 0012 Date : 23 Jan 2020	C-379501 26 Feb 2020	-	2019-2020	13,705,692	13,705,692
31	Less, Turnover tax adjustment			-	2016-2017	(24,149,830)	(24,149,830)
32	Less, Turnover tax adjustment			-	2017-2018	(21,245,678)	(21,245,678)
33	Less, Turnover tax adjustment			-	2018-2019	(15,882,616)	(15,882,616)
34	CT-106 (F) 3rd Lot 15 Jan 2020	000001132001 0012 Date : 23 Jan 2020	C-598800 26 Feb 2020	-	2019-2020	16,033,434	16,033,434
35	CT-98 (F) 14 Mar 2020	000001131901 0065 Date : 14 Mar 2020	C-580474 20 Apr 2020	-	2019-2020	537,276	537,276
36	CT-108 (F) 28 May 2020	000001132001 0046 Date : 07 Jun 2020	C-1040825 28 Jul 2020	-	2020-2021	14,773,533	14,773,533
37	CT-102 (F) 28 Aug 2019	000017441901 1321 Date : 16 Sep 2019	C-781462 16 Jun 2020	-	2020-2021	243,471	243,471
38	CT-110 (F) 1st 09 Jun 2020	000001132001 0054 Date : 17 Jun 2020	C-1061102 05 Aug 2020	-	2020-2021	13,602,942	13,602,942



SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assessed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
39	CT-110 (F) 2nd 09 Jun 2020	000001132001 0054 Date : 17 Jun 2020	C-1061092 05 Aug 2020	-	2020-2021	13,609,242	13,609,242
40	CT-103 (F) 07 Sep 2019	000001131901 0086 Date : 12 Sep 2019	C-1174052 26 Aug 2020	-	2020-2021	333,760	333,760
41	Less, Turnover tax adjustment			-	2019-2020	(25,771,485)	(25,771,485)
42	CT-112 1st Lot 05 Oct 2020	000001132001 0080 Date : 07 Oct 2020	C-1503961 01 Nov 2020	-	2020-2021	11,727,105	11,727,105
43	CT-112 2nd Lot 05 Oct 2020	000001132001 0080 Date : 07 Oct 2020	C-1621958 24 Nov 2020	-	2020-2021	20,779,942	20,779,942
44	CT-113 1st Lot 28 Oct 2020	000001132001 0087 Date : 05 Nov 2020	C-1712679 10 Dec 2020	-	2020-2021	32,307,805	32,307,805
45	CT-113 2nd Lot 28 Oct 2020	000001132001 0087 Date : 05 Nov 2020	C-75763 12 Jan 2021	-	2020-2021	14,347,377	14,347,377
46	CT-116 13 Feb 2021	000001132101 0010 Date : 17 Feb 2021	C-474514 16 Mar 2021	-	2020-2021	20,407,779	20,407,779
47	114 (F) 25 Nov 2020	000001132001 0092 Date : 07 Dec 2020	C-1290015 10 Aug 2021	-	2021-2022	184,126	184,126
48	117 (F) 07 Aug 2021	000001132101 0027 Date : 12 Aug 2021	C-1500444 13 Sep 2021	-	2021-2022	52,294,920	52,294,920
49	118 (F) 21 Aug 2021	000001132101 0030 Date : 06 Sep 2021	C-1596784 03 Oct 2021	-	2021-2022	28,421,877	28,421,877
50	119 (F) 15 Sep 2021	000001132101 0033 Date : 19 Sep 2021	C-1554700 13 Oct 2021	-	2021-2022	59,221,296	59,221,296
51	120 (F) 27 Sep 2021	000001132101 0036 Date : 04 Oct 2021	C-1846606 16 Nov 2021	-	2021-2022	30,593,952	30,593,952



SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
52	693 (F) 04 Jan 2022	000000932201 0078 Date : 16 Jan 2022	C-385631 23 Feb 2022	-	2021-2022	72,638,296	72,638,296
53	694 (F) 12 Jan 2021	000000932201 0164 Date : 30 Jan 2021	C-467042 08 Mar 2022	-	2021-2022	36,243,728	36,243,728
54	696 (F) 22 Feb 2022	000000932201 0274 Date : 27 Feb 2022	C-497530 13 Mar 2022	-	2021-2022	35,743,873	35,743,873
55	697 (F) 16 Mar 2022	000000932201 0416 Date : 23 Mar 2022	C-649085 07 Apr 2022	-	2021-2022	36,949,895	36,949,895
56	699 (F) 10 May 2022	000034222010 018 Date : 26 May 2022	C-1022349 08 Jun 2022	-	2021-2022	42,399,577	42,399,577
57	Less, Turnover tax adjustment			-	2021-2022	(28,722,293)	(28,722,293)
58	CT-703 (F) 25 Jul 2022	009322011036 Date : 04 Aug 2022	C-1589065 18 Sep 2022	-	2022-2023	59,593,203	59,593,203
59	CT-704 (F) 1st Lot 25 Jul 2022	009322011041 Date : 07 Aug 2022	C-1589070 18 Sep 2022	-	2022-2023	30,356,865	30,356,865
60	CT-704 (F) 2nd Lot 25 Jul 2022	009322011041 Date : 07 Aug 2022	C-1798757 31 Oct 2022	-	2022-2023	29,931,428	29,931,428
61	CT-705 (F) 25 Jul 2022	009322011158 Date : 30 Aug 2022	C-1690197 10 Oct 2022	-	2022-2023	56,803,033	56,803,033
62	CT-706 (F) 18 Oct 2022	009322011401 Date : 20 Oct 2022	C-1839289 08 Nov 2022	-	2022-2023	47,861,743	47,861,743
63	CT-707 (F) 19 Oct 2022	009322011402 Date : 20 Oct 2022	C-1839299 08 Nov 2022	-	2022-2023	46,451,088	46,451,088
64	CT-708 (F) 25 Oct 2022	009322011508 Date : 14 Nov 2022	C-2063002 19 Dec 2022	-	2022-2023	44,772,955	44,772,955
65	CT-711 (F) 30 Jan 2023	009323010189 Date : 09 Feb 2023	C-415282 12 Mar 2023	-	2022-2023	38,407,298	38,407,298
66	CT-712 (F) 30 Jan 2023	009323010190 Date : 09 Feb 2023	C-415275 12 Mar 2023	-	2022-2023	35,443,529	35,443,529



SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
67	CT-713 (F) 30 Jan 2023	009323010238 Date : 22 Feb 2023	C-433279 15 Mar 2023	-	2022-2023	36,077,934	36,077,934
68	CT-125 (F) 23 Aug 2022	011322010039 Date : 04 Sep 2022	C-697150 07 May 2023	-	2022-2023	104,145	104,145
69	CT-127 (F) 22 Dec 2022	011323010009 Date : 12 Jan 2023	C- 863913 05 Jun 2023	-	2022-2023	158,903	158,903
70	Less: Turnover Tax Adjustment			-	2022-2023	(100,211,032)	(100,211,032)
71	CT-715 12 Apr 2023	009323010523 Date : 30 Apr 2023	C-1069458 10 Jul 2023	-	2023-2024	27,579,990	27,579,990
72	CT-717 24 May 2023	009323010772 Date : 14 Jun 2023	C-1069421 10 Jul 2023	-	2023-2024	29,207,906	29,207,906
73	CT-719 16 Jul 2023	009323010942 Date : 20 Jul 2023	C-1283929 14 Aug 2023	-	2023-2024	40,609,619	40,609,619
74	CT-720 16 Jul 2023	009323010952 Date : 24 Jul 2023	C-1452197 14 Sep 2023	-	2023-2024	37,206,171	37,206,171
75	CT-721 16 Jul 2023	009323011199 Date : 27 Aug 2023	C-1567562 08 Oct 2023	-	2023-2024	34,436,218	34,436,218
76	CT-723 14 Sep 2023	009323011338 Date : 19 Sep 2023	C-1584500 11 Oct 2023	-	2023-2024	33,878,571	33,878,571
77	CT-727 07 Dec 2023	009323011793 Date : 14 Dec 2023	C-27545 04 Jan 2024	-	2023-2024	32,730,144	32,730,144
78	CT-728 24 Dec 2023	009324010379 Date : 05 Mar 2024	C-698050 06 Apr 2024	-	2023-2024	34,380,935	34,380,935
79	CT-729 24 Dec 2023	009324010411 Date : 12 Mar 2024	C-697930 06 Apr 2024	-	2023-2024	33,785,651	33,785,651
80	CT-732 30 Apr 2024	009324010729 Date : 19 May 2024	C-1156561 20 Jun 2024	-	2023-2024	34,177,975	34,177,975
81	CT-123 18 Jul 2022	011322010028 Date : 04 Aug 2024	C-1074888 05 Jun 2024	-	2023-2024	1,058,755	1,058,755
82	CT-124 19 Jul 2022	01322010029 Date : 02 Aug 2022	C-697857 24 Aug 2023	-	2023-2024	51,810	51,810
83	CT-129 12 Mar 2023	011323010022 Date : 11 Apr 2023	C-570374 & 667214 16 Jul 2023	-	2023-2024	139,388	139,388



SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
84	CT-131 16 Apr 2023	011323990001 Date : 23 May 2023	C-855026 10 Oct 2023	-	2023-2024	198,661	198,661
85	CT-132 24 May 2023	011323010052 Date : 31 Aug 2023	C-1012543 29 May 2024	-	2023-2024	127,395	127,395
86	CT-133 26 Aug 2023	011323010064 Date : 21 Sep 2023	C-65695 10 Jan 2024	-	2023-2024	103,318	103,318
87	Less: Turnover Tax Adjustment			-	2023-2024	(88,070,710)	(88,070,710)
88	CT-734 (F) 30 Apr 2024	009324010847 Date : 05 Jun 2024	C-1426761 31 Jul 2024	-	2024-2025	33,108,731	33,108,731
89	CT-735 (F) 30 Apr 2024	009324010848 Date : 05 Jun 2024	C-1426775 31 Jul 2024	-	2024-2025	33,111,637	33,111,637
90	CT-130 (F) 12 Apr 2023	011323010033 Date : 25 May 2023	C-1397233 28 Jul 2024	-	2024-2025	268,275	268,275
91	CT-137 (F) 06 Apr 2024	011324010048 Date : 07 Jul 2024	C-1964700 24 Oct 2024	-	2024-2025	690,869	690,869
92	CT-134 (F) 28 Dec 2023	011324010016 Date : 13 Mar 2024	C-878185 19 Sep 2024	-	2024-2025	552,585	552,585
93	CT-139 13 Jun 2024	011324010054 Date : 29 Jul 2024	C-2293183 09 Dec 2024	-	2024-2025	32,427	32,427
94	CT-145 (F) 12 Feb 2025	011325010032 Date : 04 Mar 2025	C-1119526 15 Jun 2025	-	2024-2025	48,833	48,833
95	CT-135 (F) 17 Jan 2024	011324010026 Date : 22 Apr 2024	C-1025216 29 Oct 2024	-	2024-2025	148,719	148,719
96	CT-740 (F) 24 Feb 2025	009325010116 Date : 02 Mar 2025	C-674297 06 Apr 2025	-	2024-2025	72,018,647	72,018,647
97	CT-136 (F) 07 Feb 2024	011324010035 Date : 12 May 2024	C-784926 24 Apr 2025	-	2024-2025	133,614	133,614
98	CT-142 (F) 11 Aug 2024	011324010075 Date : 24 Sep 2024	C- 826464 30 Apr 2025	-	2024-2025	127,372	127,372
99	Less: Turnover Tax Adjustment			-	2024-2025	(56,233,091)	(56,233,091)
Total :				186,343,326.71		1,396,725,134	1,396,725,134



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule of Subsidy Receivable from Government as on 30 June 2025

Amount in Taka

Year	Receivable	Received	Cumulative Balance
1	2	3	4= (2+4)-3
2006-2007	570,086,000	-	570,086,000
2007-2008	981,895,000	949,386,000	602,595,000
2008-2009	2,902,500,813	312,939,000	3,192,156,813
2009-2010	-	500,000,000	2,692,156,813
2010-2011	-	750,000,000	1,942,156,813
2011-2012	6,780,519,587	4,500,000,000	4,222,676,400
2012-2013	2,555,367,221	3,994,100,000	2,783,943,621
2013-2014	2,509,239,379	4,819,524,000	473,659,000
2014-2015	2,284,779,877	2,383,832,000	374,606,877
2015-2016	3,567,394,492	3,138,705,877	803,295,492
2016-2017	2,079,625,111	2,279,899,425	603,021,178
2017-2018	1,672,585,824	2,020,830,528	254,776,474
2018-2019	1,388,545,202	1,259,571,916	383,749,760
2019-2020	2,827,934,313	2,517,093,949	694,590,124
2020-2021	3,279,571,198	2,802,141,024	1,172,020,298
2021-2022	8,654,915,892	6,521,107,075	3,305,829,115
2022-2023	12,594,336,708	9,773,143,115	6,127,022,708
2023-2024	7,059,776,552	8,974,221,708	4,212,577,552
2024-2025	4,469,658,606	5,916,451,197	2,765,784,961



ANNEXURE- I

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule of Store In Transit for the Year ended 30 June 2025

Amount In Taka

SL. No.	CT-NO.	CT DATE	LC-NO.	LC DATE	TAKA
1	CT-742 (F)	19 Mar 2025	009325010354	17 May 2025	7,355,284
2	CT-145 (F)	12 Feb 2025	11325010032	04 Mar 2025	615,035
3	CT-146 (F)	26 Feb 2025	011325010036	13 Mar 2025	49,693
4	CT-147 (F)	17 Mar 2025	011325010044	08 Apr 2025	95,900
5	CT-148 (F)	09 Apr 2025	011325010060	30 Apr 2025	293,131
6	CT-149 (F)	20 May 2025	011325010078	04 Jun 2025	518,027
Total :					8,927,070



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule of Creditors For Expense for the Year ended June 30, 2025

Particulars	Amount in Taka				
	2024-2025	2023-2024	2022-2023	2021 - 2022	2020 - 2021 & Earlier
Provision for Process Water	373,441				
Provision for audit fee	299,200	147,400	2,213,700	2,189,700	2,284,500
Maintenance Works	6,695,500			4,275,632	
Provision for Overhauling			6,520		
Provision for electricity bill	29,315,726	19,974,263	22,745,218	14,602,351	29,549,900
Prov.for civil engg.maintenance		1,106,753		6,903,651	4,957,318
Prov.for civil Works (Capital)					
Provision for steam	4,708,901	7,029,440	4,235,979	4,074,300	6,911,080
Provision for Demin	306,818				
Provision for H.O Leavy	449,845,000	463,809,000	473,809,000	443,809,000	
Provision for club expenses					16,146
Provision for gratuity					15,037,440
Prov. for cooling water	5,607,181	7,914,807	7,003,644	6,899,538	8,817,404
Provision for Project Allowance					
Provision for BCIC loan	1,400,000	2,800,000	4,200,000	5,600,000	7,131,944
Provision for Uniform & Liverries					
Provision for DAP Carring Bill				28,830,336	
Other expenses	5,129,251	1,604,000			14,516
Provision for DAPFCL House building Loan			9,635,062		
Provision for DAPFCL Motor Cycle Loan			1,404,434		
Provision for Vehicle Insurance Claim	1,366,710	1,366,710			
Provision for Natural gas consumption	2,069,526				
Provision for contract labour	5,639,240				
Total :	512,756,494	505,752,373	525,253,556	517,184,507	74,720,248

Schedule of Creditors For Goods Supply for the Year ended June 30, 2025

Particulars	2024-2025	2023-2024	2022-2023	2021 - 2022	2020 - 2021
Local suppliers	20,486,663	10,586,456	17,821,514	3,878,519	3,718,694
C & f value	142,250,532	1,040,128,162	108,775,830	1,168,973,474	127,264,361
Custom duty	516,508	484,998	484,998	484,998	484,998
Local Agent commission	29,926	3,531,800	26,000	1,911,020	815,520
Marine charge		3,972,671			7,156,165
Inspection charge (PSI)	4,381,736	4,242,231	4,022,596	6,259,971	2,919,778
Survey Fee	177,500	175,000	164,500	18,500	
Other charge	1,015,194	1,015,194	1,015,194	1,023,194	779,304
C & F Commission	130,780	52,030	16,609		80,848
L/C Opening Charge	2,282,460	6,550,652	1,754,924		253,891
Carrying Charge	61,000	24,000	6,000	6,000	6,000
PLI Charge	830,000	870,000	210,000	100,000	
Cash purchase clearing account	369,375	418,793	657,279	621,637	489,903
Total :	172,531,675	1,072,051,987	134,955,445	1,183,277,313	143,969,462



Schedule of Creditors For Other Finance for the Year ended June 30, 2025

Particulars	2024-2025	2023-2024	2022-2023	2021 - 2022	2020 - 2021
Security deposit(general)	39,192,564	37,215,410	40,120,896	34,391,552	33,503,799
Dap dealers security	1,104,003	1,113,003	1,113,003	1,113,003	241,100
Income Tax(Ded At Source)					
I.T deduction from party	1,645,406	1,971,559	1,372,269	1,264,134	927,672
VAT deduction from party	1,741,287	2,215,056	2,855,838	2,897,632	1,654,328
Sundry deposit	682,310	682,310	682,310	682,310	682,310
Insurance recovery from party	3,522,711	3,522,711	3,522,711	3,522,711	3,522,711
Deduction for welfare fund	2,734,345	1,542,125		1,395,893	311,840
Govt. Fund Clearing					
Other deduction	138,136	138,136	138,136	138,136	138,136
Deduction of dapcl PF loan	325,174	46,724	46,724	95,524	456,209
Deduction of H.O. PF loan	36,516	23,756	23,756	23,756	84,812
Other project PF loan	12,740	51,740	140,968	140,968	146,168
Other project welfare loan	169,198	169,198	169,198	176,998	176,998
Recovery of H.O M.C loan	146,991	128,991	128,991	128,991	400,991
Recovery of H.O H.B loan	691,578	149,378	241,811	241,811	647,411
Recovery of H.O Welfare loan					
Union Subscription	4,060	20	20	20	
Employees club subscription	23,406	20,946	20,946	20,926	20,916
Officers association subscription	8,156	3,306	3,306	3,306	28,906
DAPFCL welfare fund	100,814	97,284	97,284	93,889	93,839
DAPFCL Mosque fund					
Chemical Society	5,000				
Recovery of advance to welfare fund	3,532,600	2,677,000	1,537,000	252,000	108,000
Engg Association	700				
Diploma association	8,976	3,726	3,726	3,726	3,726
Transport charge					38,245
Telephone Charge					
Revenue stamp	96,330	114,840	111,280	100,720	105,160
DAPFCL Haj scheme	11,300	11,300	11,300	11,300	11,300
Water Charge					
Electric charge					52,943
Gas Charge					
H.R expenses					178,814
CPPF loan	10,231	10,231	10,231	10,231	10,231
Dish Antenna	5,160	5,160	5,160		
Material Loan					
DAPFCL W.F loan	242,510	84,110	31,310	34,685	171,176
Ladies club sub.	15,070	15,070	15,070	15,070	15,070
Ded.of other project salary advance	183,430	183,430	183,430	183,430	214,680
Ded.of other project wages advance	19,284	19,284	19,284	19,284	19,284
Furniture Charge					
Donation	103,665	127,730	78,730	58,530	31,480
Recovery of DAPFCL H.B loan.					254,598
Recovery of other project H.B loan			56,945	56,945	168,831
Other deduction	443,569	441,199	438,829	423,174	420,684
Deducton of H. O house rent	20,844				
Deduction of H.O gas charge	16,080				
Deducton of H. O electricity chrg	5,000				
DAPFCL PF trust	2,064,142	1,441,732	2,121,431	1,892,180	2,093,785
H.O. P.F trust	543,428		534,402	574,436	473,523



Particulars	2024-2025	2023-2024	2022-2023	2021 - 2022	2020 - 2021
Other project P.F	4,717,203	4,882,615	5,190,825	5,203,023	5,203,023
DAPFCL gratuity fund					7,002
Festival bonus					2,900
TA/DA Expense		4,780	4,780		
Medical Expense					
Incentive bonus	1,178,947	1,178,947	14,611,049		53,615
Wages clearing account		136,620			
TA/DA Advance					
Wages Advanced					
Salary income tax	694,581	760,581	760,081	760,081	793,047
Profit participation fund	59,400	59,400	59,400	59,400	59,400
BCIC Gratuity Fund					
Gratuity fund clearing account	69,126	69,126	69,126	547,500	1,601,280
Engg Association clearing account	17,400	9,600			
Recovery of other pro.purchase adv.	8,000	8,000	8,000	8,000	8,000
Recovery of purchase advance	141,014	141,014	141,014	141,014	141,014
PF fund clearing account	42,803	42,803	42,803	42,803	80,351
Financial award (One Basic)			-	25,850	53,500
P.F refundable	26,284	26,284	26,284	26,284	
OT deduction from final Settlement	6,055,647	4,557,257	1,067,950		
Shift/Night allowanace deduction from final settlement	100,786	67,210	10,440		
P.F(Audit Objection)	225,104	203,203	192,460		
Electricity Bill(Audit Objection)	178,980	91,944	61,824		
Gas Bill (Audit Objection)	41,036	15,600	10,800		
Recovery Arrear HR Expense(Slab)	1,051,447	604,956	262,344		
Food & Conveyance Deduction(Audit Objection)	195,660	110,500	86,190		
Other(Audit Objection)	56,573	52,037	42,582		
Recovery against Training Allowance(Audit Objection)	152,100	152,100			
Recovery against Salary Income Tax(Audit Objection)	86,981	76,320			
Recovery Against Uniform (Audit Objection)	9,750	9,750			
Customers deposit against sales	228,378,890	10,311,140	326,923,640	80,956,140	2,248,993
Total :	303,094,426	77,798,252	405,407,888	137,737,367	57,661,802



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-1) 8.10000

Particulars	Cost				Depreciation/Amortization/Impairment				Amount in Taka	
	As at 01 Jul 2024	Addition	Disposal/Adj stment (Exchange Fluctuation Gain)	As at 30 Jun 2025	Rate	As at 01 Jul 2024	Charges fot the year	Adjustmenr during the year		As At 30 Jun 2025
Acc Name	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	-	-	36,801,669			-			36,801,669
1-2-10-103-00000 - Factory building & structure (plant-1)	2,344,737,209	-	-	2,344,737,209	5%	1,816,510,669	106,535,481	-	1,923,046,150	421,691,059
1-2-10-104-00000 - Residential building & structure (plant-1)	142,123,876	-	-	142,123,876	2.5%	59,674,331	3,762,283	-	63,436,615	78,687,261
1-2-10-105-00000 - Office buildings (plant-1)	34,953,524	-	-	34,953,524	2.5%	16,858,252	873,838	-	17,732,090	17,221,434
1-2-10-106-00000 - Electrical installation (plant-1)	15,389,322	46,650	-	15,435,972	10% - 12.5%	14,978,006	106,385	-	15,084,391	351,581
1-2-10-107-00000 - Other building & structure (plant-1)	66,397,857	-	-	66,397,857	5% - 10%	50,440,803	1,809,235	-	52,250,038	14,147,819
1-2-10-108-00000 - Plant & machinery (plant-1)	3,899,995,905	2,016,653	-	3,902,012,558	5%	3,316,605,602	195,053,551	-	3,511,659,153	390,353,405
1-2-10-109-00000 - Motor vehicle (plant-1)	66,272,677	-	15,883,513	50,389,164	20%	38,371,711	3,937,300	2,083,333	40,225,678	10,163,486
1-2-10-110-00000 - Furniture & fixture (plant-1)	10,715,786	327,144	-	11,042,930	10%	6,170,534	695,245	-	6,865,779	4,177,150



Particulars	As at 01 Jul 2024	Addition	Disposal/Adj stment (Exchange Fluctuation Gain)	As at 30 Jun 2025	Rate	As at 01 Jul 2024	Charges for the year	Adjustment during the year	As At 30 Jun 2025	W.D.V as at 30 Jun 2025
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	8	9 = (6+7+8)	10 = (4-9)
1-2-10-111-00000 - Office equipment (plant-1)	32,759,725	352,000	-	33,111,725	12.5% - 20%	23,707,821	2,294,257	-	26,002,078	7,109,647
1-2-10-112-00000 - Factory aparatus, instrument (plant-1)	28,497,474	59,429,385	-	87,926,859	12.5% - 20%	11,539,432	6,987,992	-	18,527,423	69,399,436
1-2-10-117-00000 - Sundry assets/soft furnishing (plant-1)	5,273,495	-	-	5,273,495	12.5% - 25%	1,231,362	515,600	-	1,746,962	3,526,533
Total :	6,683,918,519	62,171,832	15,883,513	6,730,206,839		5,356,088,525	322,571,167	2,083,333	5,676,576,359	1,053,630,480



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-2) 8.20000									
Particulars	Cost			Depreciation/Amortization/Impairment					Amount in Taka
	As at 01 Jul 2024	Addition	Disposal/Adjustment (Exchange Fluctuation Gain)	As at 30 Jun 2025	Rate	As at 01 Jul 2024	Charges for the year	Adjustment during the year	As At 30 Jun 2025
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	8	9 = (6+7+8)
1-2-11-103-00000 - Factory building & structure (plant-2)	3,266,590,567	-	-	3,266,590,567	2.5% - 5%	2,265,715,904	124,406,242	-	2,390,122,147
1-2-11-106-00000 - Electrical installation (plant-2)	2,641,925	-	-	2,641,925	10% - 12.5%	2,521,086	15,823	-	2,536,909
1-2-11-107-00000 - Other building & structure (plant-2)	86,289,844	-	-	86,289,844	2.5% - 10%	80,637,470	784,221	-	81,421,691
1-2-11-108-00000 - Plant & machinery (plant-2)	3,062,119,855	1,960,962	-	3,064,080,817	5%	2,640,434,130	149,535,620	-	2,789,969,751
1-2-11-109-00000 - Motor vehicle (plant-2)	12,666,790	-	-	12,666,790	20%	4,186,189	1,896,120	-	6,082,309
1-2-11-110-00000 - Furniture & fixture (plant-2)	3,347,764	175,545	-	3,523,309	10%	2,380,507	152,529	-	2,533,036
1-2-11-111-00000 - Office equipment (plant-2)	2,247,955	-	-	2,247,955	20% - 25%	1,444,134	338,968	-	1,783,102
1-2-11-112-00000 - Factory apparatus, instrument (plant-2)	720,599	42,993	-	763,593	12.5% - 20%	663,444	15,444	-	678,888
1-2-11-117-00000 - Sundry assets/soft furnishing (plant-2)	122,408	-	-	122,408	20% - 25%	122,406	-	-	122,406
Total :	6,436,747,707	2,179,500	-	6,438,927,207		4,998,105,269	277,144,968	-	5,275,250,237
									1,163,676,969.98
									10 = (4-9)
									876,468,420.40
									105,016.11
									4,868,152.84
									274,111,066.28
									6,584,481.00
									990,272.56
									464,853
									84,705
									2



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000
COST BREAKUP

FOR THE PERIOD FROM 01 July 2024 TO 30 June 2025

SL No	Head Of Expenditure	Unit	Total Production : 49,532.00 M.T.			Amount (TK.)	Cost Per M. Ton	Cost Per M. Ton
			Usage Ratio	Quantiy Consumption	Rate Per Unit / Ton		2024 - 2025	2023 - 2024
1	2	3	4	5	6	7	8	9
I. VARIABLE COST								
a.	RAW MATERIALS							
	Phosphoric acid	MT	0.963	47714.00	71,676.47	3,419,970,895	69,045.6855	62,407.38
	Ammonia	MT	0.297	14704.00	41,928.43	616,515,595	12,446.8141	11,976.44
	Sulphuric acid	MT	0.029	1411.70	26,446.96	37,335,202	753.7592	705.46
	Filler materials/sand	MT	0.011	567.00	508.91	288,554	5.8256	3.26
	SUB TOTAL RAW MATERIALS :					4,074,110,246	82,252.08442	75,092.54
b.	POWER & FUEL							
	Natural gas	M3	30.475	1509495.45	16.64	25,121,063	507.1684	398.06
	Electricity expenses	KWH	223.381	11064500.00	10.67	118,107,117	2,384.4609	1,873.43
	Steam	MT	0.410	20312.00	611.97	12,430,329	250.9555	161.28
	Process water	MT	0.383	18966.00	50.94	966,128	19.5051	22.37
	Cooling water	MT	0.269	13344.00	50.94	679,744	13.7233	15.79
	Demin water.	MT	0.217	10773.00	74.38	801,295	16.1773	18.17
	Oil & lubricant					5,727,422	115.6308	73.24
	SUB TOTAL POWER & FUEL :					163,833,098	3,307.62130	2,562.35
c.	OTHER CHEMICALS							
	Other Chemicals			-		-	-	-
d.	PACKING MATERIALS							
	WPP bags	Pcs		1098038.00	40.45	44,410,600	896.6042	994.53
	Polythene pallets	MT					-	-
	Other packing materials					483,805	9.7675	12.15
	PACKING MATERIALS :					44,894,405	906.37174	1,006.68
e.	OTHER FACTORY OVERHEAD							
	Other factory overhead			-		-	-	-
f.	PLANT REPAIR & MAINTENANCE							
	Spare & accessories					23,750,763	479.5034	301.34
	Store consumption					592,282	11.9576	8.51
	Repair & maintenance					10,449,256	210.9597	97.84
	SUB TOTAL PLANT REPAIR &					34,792,301	702.4207	407.68
	TOTAL I. VARIABLE					4,317,630,050	87,168.49814	79,069.25
II. FIXED COST								
	Admin overhead					235,468,569	4,753.8676	2,915.52
	Factory overhead					138,795,329	2,802.1346	1,541.53
	Interest & financial charges					12,370,565	249.7490	112.75
	Research & development					-	-	-
	Selling & distribution					180,735,589	3,648.8652	3,889.19
	Salary & wages					221,925,024	4,480.4374	2,569.22
	Depreciation of fixed assets					599,716,135	12,107.6503	6,415.89
	TOTAL II. FIXED COST					1,389,011,211	28,042.70393	17,444.10
	Total Cost of Production:		(I + II)			5,706,641,261	115,211.20207	96,513.35

Company Secretary
Md. Fazar Ali
Additional Chief Accountant
DAP Fertilizer Company Ltd.
Rangadia, Chattogram



Managing Director
Mohammed Mamul Haq
Managing Director
DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram



Director
Md. Moniruzzaman
Joint Secretary
Director (Commercial), BCIC
Ministry of Industries

DAP Fertilizer Company Limited
An Enterprise of Bangladesh Chemical Industries Corporation (BCIC)
Rangadia, Anowara, Chattogram.
E-mail: dapfelgmact@gmail.com

ANNEXURE-M

Serial no	Accounting year	Assessment year	Advance Income Tax			Profit/(Loss) before tax	Provision for Income tax & turnover tax	Income tax adjustment during the year	Advance Income Tax after Adjustment	Tax demand by tax Authority	Remark
			Tax at Source(TK)	Paid in Cash	Total (Taka)						
1	2	3	4	5	(4+5)=6	7	8	9	(6-9)=10	9	11
1	2006-2007	2007-2008	56,712,519		56,712,519	(445,310,946)	1,971,351		56,712,519		
2	2007-2008	2008-2009	56,782,335		56,782,335	14,583,938	5,468,976		56,782,335		
3	2008-2009	2009-2010	3,544,430		3,544,430	(184,108,604)			3,544,430		
4	2009-2010	2010-2011	109,410		109,410	(1,156,500,908)			109,410		
5	2010-2011	2011-2012	1,180,017		1,180,017	(1,916,496,975)	4,689,737		1,180,017		
6	2011-2012	2012-2013			-	(3,020,708,991)	5,347,434		-		
7	2012-2013	2013-2014			-	17,506,476	17,506,476		-		
8	2013-2014	2014-2015		4,698,910	4,698,910		9,420,953	4,698,910	-		
9	2014-2015	2015-2016		8,556,788	8,556,788		12,290,313	8,556,788	-	245,000,884	Appealed Tribunal
10	2015-2016	2016-2017		12,290,313	12,290,313	-	36,860,021	12,290,313	-	138,089,560	Appealed Tribunal
11	2016-2017	2017-2018		36,860,021	36,860,021	-	24,149,830	36,860,021	-	155,352,886	Appealed Tribunal
12	2017-2018	2018-2019	107,396,798		107,396,798	-	21,245,678	24,149,830	83,246,968	106,205,669	Appealed Tribunal
13	2018-2019	2019-2020	97,361,393		97,361,393	-	15,882,616	21,245,678	76,115,715	49,748,607	Reference case at high court
14	2019-2020	2020-2021	126,659,070		126,659,070	-	25,771,485	15,882,616	110,776,454		For Hearing
15	2020-2021	2021-2022	179,964,843		179,964,843	-	28,722,293	25,771,485	154,193,358	1,591,077	
16	2021-2022	2022-2023	423,514,561		423,514,561	-	100,211,032	28,722,293	394,792,268		
17	2022-2023	2023-2024	442,571,292		442,571,292	-	88,070,710	100,211,032	342,360,260		
18	2023-2024	2024-2025	361,523,137		361,523,137	-	56,233,091	88,070,710	273,452,427		
19	2024-2025	2025-2026	192,856,322		192,856,322	-	73,968,664	56,233,091	136,623,231		
20	2014-2015	2015-2016		27,222,320	27,222,320			-	27,222,320		For Appeals
21	2018-2019	2019-2020		7,579,008	7,579,008			-	7,579,008		For Appeals
		Total	2,050,176,128	97,207,360	2,147,383,488		527,810,661	422,692,768	1,724,690,720	695,988,683	



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
INVESTMENT IIN FDR FOR THE YEAR ENDED 30 JUNE 2025

ANNEXURE-N

Sl. No.	FDR Account No.	FDR No.	Issue date	Maturity date	Principal Amount	Opening Balance	Investment During the year	Received during the year			Less: Transferred to Bank A/C			Closing Balance
								Interest	Tax	Excise Duty	Net Interest Trn. To Bank	Last Year Accrued Interest	This Year Net Interest	
1	A/C : 0121003476118	EXIM	27/Jun/24	29/Sep/24	30,000,000	30,000,000	-	825,000	165,000	20,000	-	45,832	779,168	-
2	A/C : 0121003470595	EXIM	26/Jun/24	4/Sep/25	20,000,000	20,000,000	-	550,000	110,000	20,000	-	30,555	519,445	-
3	A/C : 0121003470677	EXM	26/Jun/24	4/Sep/25	20,000,000	20,000,000	-	550,000	110,000	20,000	-	30,555	519,445	-
4	A/C : 1306011339042	MTBL	4/Jun/25	4/Sep/25	50,000,000	-	50,000,000	-	-	-	-	-	-	50,000,000
5	A/C : 0100258283549	JBL-450465	28/Jun/24	28/Nov/25	50,000,000	50,000,000	-	4,812,500	962,500	20,000	3,830,000	400,000	4,412,500	50,000,000
6	A/C : 0100258281700	JBL-0775038	26/Jun/24	27/Mar/25	100,000,000	100,000,000	-	7,312,500	1,462,500	100,000	5,750,000	131,944	7,180,556	-
7	A/C : 0100258283463	JBL-1049035	26/Jun/24	26/Mar/25	50,000,000	50,000,000	-	3,656,250	731,250	100,000	1,925,000	65,972	3,590,278	-
8	A/C : 0100272986074	JBL	4/Jun/25	4/Sep/25	100,000,000	-	100,000,000	-	-	-	-	-	-	100,000,000
9	A/C : 0100272971328	JBL	4/Jun/25	4/Sep/25	50,000,000	-	50,000,000	-	-	-	-	-	-	50,000,000
10	A/C : 0100272963376	JBL	4/Jun/25	4/Sep/25	150,000,000	-	150,000,000	-	-	-	-	-	-	150,000,000
11	A/C : 0100273011395	JBL	4/Jun/25	4/Sep/25	20,000,000	-	20,000,000	-	-	-	-	-	-	20,000,000
12	A/C : 0100272997220	JBL	4/Jun/25	4/Sep/25	40,000,000	-	40,000,000	-	-	-	-	-	-	40,000,000
13	A/C : 0100273007690	JBL	4/Jun/25	4/Sep/25	40,000,000	-	40,000,000	-	-	-	-	-	-	40,000,000
14	A/C : 0100273000083	JBL	4/Jun/25	4/Sep/25	40,000,000	-	40,000,000	-	-	-	-	-	-	40,000,000
15	A/C : 0100272989073	JBL	4/Jun/25	4/Sep/25	100,000,000	-	100,000,000	-	-	-	-	-	-	100,000,000
16	A/C : 0100263697884	JBL	25/Nov/24	25/Feb/25	50,000,000	-	50,000,000	1,218,750	243,750	40,000	-	-	1,218,750	-
17	A/C : 0100273011310	JBL	4/Jun/25	4/Sep/25	80,000,000	-	80,000,000	-	-	-	-	-	-	80,000,000
18	A/C : 1618-01-0007550	BBL-222508	9/May/23	9/Mar/25	120,000,000	120,000,000	-	7,600,000	1,520,000	100,000	5,310,000	586,666	7,013,334	-
19	A/C : 1618-01-0008968	BBL-247266	4/Jun/24	7/Jul/24	200,000,000	200,000,000	-	17,291,667	3,458,333	100,000	13,733,333	222,222	17,069,445	200,000,000
20	A/C : 1318-01-0011441	BBL	5/Jun/24	7/Jul/24	100,000,000	100,000,000	-	666,667	133,333	50,000	-	577,777	88,890	-
21	A/C : 2518-01-0008329	BBL	4/Jun/24	7/Jul/24	150,000,000	150,000,000	-	1,000,000	200,000	50,000	-	866,666	133,334	-
22	A/C : 1618-01-0008809	BBL	5/Jun/24	7/Jul/24	150,000,000	150,000,000	-	1,000,000	200,000	50,000	-	866,666	133,334	-



23	A/C: 0818-01-0015951	BBL	5/Jan/24	7/Jul/24	150,000,000	150,000,000	-	150,750,000	1,000,000	200,000	50,000	866,666	133,334	-
24	A/C: 0418-01-0006753	BBL	26/Jan/24	28/Jul/24	50,000,000	50,000,000	-	49,980,000	333,333	66,667	20,000	55,555	277,778	0
25	A/C: 5918-01-0008311	BBL	26/Jan/24	28/Jul/24	80,000,000	80,000,000	-	80,376,667	533,333	106,667	50,000	88,888	444,445	-
26	A/C: 2418-01-0017053	BBL	26/Jan/24	28/Jul/24	100,000,000	100,000,000	-	100,483,333	666,667	133,333	50,000	111,111	555,556	-
27	A/C: 4518-01-0017546	BBL	26/Jan/24	28/Jul/24	120,000,000	120,000,000	-	120,590,000	800,000	160,000	50,000	133,333	666,667	-
28	A/C: 1318-01-0011527	BBL	26/Jan/24	28/Jul/24	100,000,000	100,000,000	-	100,483,333	666,667	133,333	50,000	111,111	555,556	-
29	A/C: 2518-01-0008361	BBL	26/Jan/24	28/Jul/24	200,000,000	200,000,000	-	201,016,667	1,333,333	266,667	50,000	222,222	1,111,111	0
30	A/C: 0818-01-0016296	BBL	26/Jan/24	28/Jul/24	250,000,000	250,000,000	-	251,283,333	1,666,667	333,333	50,000	277,777	1,388,890	(0)
31	A/C: 1618-01-0009624	BBL	26/Nov/24	27/Apr/25	100,000,000	100,000,000	-	100,550,000	3,750,000	750,000	100,000	-	3,750,000	-
32	A/C: 1318-01-0012839	BBL	4/Jan/25	4/Jul/25	100,000,000	100,000,000	-	-	-	-	-	-	-	100,000,000
33	A/C: 5918-01-0008647	BBL	4/Jan/25	4/Jul/25	70,000,000	70,000,000	-	-	-	-	-	-	-	70,000,000
34	A/C: 2518-01-0008467	BBL	15/Sep/24	4/Sep/25	150,000,000	150,000,000	-	-	9,875,000	1,975,000	50,000	-	9,875,000	150,000,000
35	A/C: 3018-01-0007669	BBL	4/Jan/25	4/Jul/25	100,000,000	100,000,000	-	-	-	-	-	-	-	100,000,000
36	A/C: 0418-01-0006891	BBL	26/Jan/25	27/Apr/25	40,000,000	40,000,000	-	40,220,000	1,500,000	300,000	40,000	-	1,500,000	-
37	A/C: 1318-01-0012600	BBL	2/Mar/25	2/Jul/25	100,000,000	100,000,000	-	-	2,250,000	450,000	-	-	2,250,000	100,000,000
38	A/C: 3018-01-0007445	BBL	2/Mar/25	4/May/25	100,000,000	100,000,000	-	100,625,000	1,500,000	150,000	50,000	-	1,500,000	-
39	A/C: 2518-01-0008558	BBL	2/Mar/25	4/Apr/25	100,000,000	100,000,000	-	100,625,000	3,750,000	375,000	100,000	-	3,750,000	-
40	A/C: 0818-01-0017379	BBL	2/Mar/25	2/Jul/25	200,000,000	200,000,000	-	-	4,500,000	900,000	-	-	4,500,000	200,000,000
41	A/C: 2418-01-0018274	BBL	23/Jan/25	23/Apr/25	50,000,000	50,000,000	-	50,975,000	1,281,250	256,250	50,000	-	1,281,250	-
42	A/C: 3018-01-0007131	BBL	26/Nov/24	4/Jul/25	40,000,000	40,000,000	-	40,220,000	1,500,000	300,000	40,000	-	1,500,000	-
43	A/C: 4518-01-0013021	BBL	26/Nov/24	27/Apr/25	40,000,000	40,000,000	-	40,220,000	1,500,000	300,000	40,000	-	1,500,000	-
44	A/C: 5918-01-0008509	BBL	2/Mar/25	2/May/25	100,000,000	100,000,000	-	100,625,000	1,500,000	150,000	50,000	-	1,500,000	-
45	A/C: 4518-01-0014166	BBL	4/Jan/25	7/Jul/25	50,000,000	50,000,000	-	-	-	-	-	-	-	50,000,000
46	A/C: 6018-01-0018332	BBL	4/Jan/25	7/Jul/25	70,000,000	70,000,000	-	-	-	-	-	-	-	70,000,000
47	A/C: 1618-01-0010430	BBL	4/Jan/25	7/Jul/25	210,000,000	210,000,000	-	-	-	-	-	-	-	210,000,000
48	A/C: 0818-01-0017871	BBL	4/Jan/25	7/Jul/25	230,000,000	230,000,000	-	-	-	-	-	-	-	230,000,000
49	A/C: 0418-01-0007189	BBL	4/Jan/25	7/Jul/25	70,000,000	70,000,000	-	-	-	-	-	-	-	70,000,000
50	A/C: 0818-01-0016943	BBL	26/Nov/25	27/Apr/25	40,000,000	40,000,000	-	40,220,000	1,500,000	300,000	40,000	-	1,500,000	-



52	A/C: 1318-01-0012043	BBL	26/Nov/25	27/Apr/25	70,000,000	-	70,000,000	70,370,000	2,625,000	525,000	100,000	1,630,000	-	2,625,000	-
53	A/C: 2518-01-0008857	BBL-222117	4/Jun/25	7/Jul/25	200,000,000	-	200,000,000	-	-	-	-	-	-	-	200,000,000
54	A/C: 5918-01-0008701	BBL-216746	29/Jun/25	29/Jul/25	120,000,000	-	120,000,000	-	-	-	-	-	-	-	120,000,000
55	A/C: 00755032122	SBL-384135	26/Jun/24	27/Mar/25	50,000,000	50,000,000	-	51,100,000	4,187,500	837,500	100,000	2,150,000	76,388	4,111,112	-
56	A/C: 00755032122	SBL-392757	26/Nov/24	26/Feb/25	20,000,000	-	20,000,000	20,410,000	550,000	110,000	30,000	-	-	550,000	-
57	A/C: 00755032122	SBL-392840	13/Dec/24	23/Mar/25	10,000,000	-	10,000,000	10,215,000	287,500	57,500	15,000	-	-	287,500	-
58	A/C: 00755032697	SBL-415513	4/Jun/24	4/Sep/25	50,000,000	-	50,000,000	-	-	-	-	-	-	-	50,000,000
59	A/C: 3018-01-0007669	ABBL-3718801	9/May/23	9/Feb/25	110,000,000	-	110,000,000	110,733,333	7,127,084	1,590,417	50,000	6,449,167	638,610	6,488,474	-
60	A/C: 3018-01-0007669	ABBL-2718809	12/Sep/23	12/Feb/25	100,000,000	100,000,000	-	100,666,667	6,479,167	1,295,833	50,000	4,466,667	501,388	5,977,779	0
61	A/C: 3018-01-0007669	ABBL-3809490	6/4/202	4/Jul/25	150,000,000	150,000,000	-	-	14,468,750	2,893,750	100,000	11,475,000	1,029,166	13,439,584	150,000,000
62	A/C: 3018-01-0007669	ABBL-3718826	5/Jun/24	5/Jul/24	150,000,000	150,000,000	-	150,900,000	1,187,500	237,500	50,000	-	1,029,166	158,334	-
63	A/C: 3018-01-0007669	ABBL-3809514	26/Jun/24	27/Apr/25	300,000,000	300,000,000	-	301,900,000	24,125,000	4,825,000	100,000	17,300,000	395,833	23,729,167	-
64	A/C: 3018-01-0007669	ABBL-3718827	26/Jun/24	26/Jul/24	240,000,000	240,000,000	-	241,470,000	1,900,000	380,000	50,000	-	316,666	1,583,334	-
65	A/C: 3018-01-0007669	ABBL-3842281	26/Jun/24	27/Apr/25	100,000,000	100,000,000	-	100,633,333	8,041,667	1,608,333	100,000	5,700,000	131,944	7,909,723	(0)
66	A/C: 3018-01-0007669	ABBL-3832860	26/Jun/24	26/Jul/24	30,000,000	30,000,000	-	30,170,000	237,500	47,500	20,000	-	39,583	197,917	-
67	A/C: 3018-01-0007669	ABBL-3718832	29/Sep/24	29/Sep/25	100,000,000	100,000,000	-	-	7,250,000	1,450,000	100,000	5,700,000	-	7,250,000	100,000,000
68	A/C: 3018-01-0007669	ABBL-3867134	26/Nov/24	26/Jul/25	100,000,000	100,000,000	-	100,000,000	6,208,333	1,241,667	100,000	4,866,667	-	6,208,333	100,000,000
69	A/C: 3018-01-0007669	ABBL-3718838	26/Nov/24	26/Apr/25	100,000,000	100,000,000	-	100,633,333	4,625,000	925,000	100,000	2,966,667	-	4,625,000	(0)
70	A/C: 3018-01-0007669	ABBL-3867133	26/Nov/24	26/Aug/25	200,000,000	200,000,000	-	200,000,000	12,333,333	2,466,667	100,000	9,766,667	-	12,333,333	200,000,000
71	A/C: 3018-01-0007669	ABBL-3718837	26/Nov/24	26/Mar/25	160,000,000	160,000,000	-	161,013,333	7,333,333	1,466,667	50,000	4,803,333	-	7,333,333	0
72	A/C: 3018-01-0007669	ABBL-3867148	2/Dec/24	2/Jul/25	20,000,000	20,000,000	-	-	1,083,333	216,667	20,000	846,667	-	1,083,333	20,000,000
73	A/C: 3018-01-0007669	ABBL-3718849	4/Jun/25	4/Jul/25	10,000,000	10,000,000	-	10,230,000	300,000	60,000	10,000	-	-	300,000	-
74	A/C: 3018-01-0007669	ABBL-3867248	12/Feb/25	12/Jul/25	100,000,000	100,000,000	-	-	3,166,667	633,333	50,000	2,483,333	-	3,166,667	100,000,000
75	A/C: 3018-01-0007669	ABBL-3867385	3/Jun/25	4/Jul/25	340,000,000	340,000,000	-	-	8,075,000	2,167,500	50,000	8,620,000	-	8,075,000	340,000,000
76	A/C: 3018-01-0007669	ABBL-3921106	4/Jun/25	4/Jul/25	360,000,000	360,000,000	-	-	-	-	-	-	-	-	360,000,000
77	A/C: 3018-01-0007669	ABBL-3907669	4/Jun/25	4/Jul/25	200,000,000	200,000,000	-	-	-	-	-	-	-	-	200,000,000
78	A/C: 3018-01-0007669	ABBL-3921107	4/Jun/25	4/Jul/25	300,000,000	300,000,000	-	-	-	-	-	-	-	-	300,000,000
79	A/C: 3018-01-0007669	ABBL-3929961	4/Jun/25	4/Jul/25	200,000,000	200,000,000	-	-	-	-	-	-	-	-	200,000,000
80	A/C: 3018-01-0007669	ABBL-3921163	29/Jun/25	29/Jul/25	90,000,000	90,000,000	-	-	-	-	-	-	-	-	90,000,000



81	A/C: 0200022362637	ABL-0040550	26/Jun/25	27/Jul/25	50,000,000	50,000,000	50,000,000	-	50,980,000	3,656,250	731,250	40,000	1,905,000	65,972	3,590,278	-
82	A/C: 0200023034946	ABL-1119-0043241	26/Nov/24	26/Feb/25	100,000,000	100,000,000	100,000,000	100,000,000	101,850,000	2,437,500	121,875	100,000	-	-	2,437,500	-
83	A/C: 0200023027261	ABL-111C-0040575/175	26/Nov/24	26/Feb/25	50,000,000	50,000,000	50,000,000	50,000,000	50,935,000	1,218,750	243,750	40,000	-	-	1,218,750	-
84	A/C: 02000230313903	ABL-111C-0143066/201	26/Nov/24	26/Feb/25	50,000,000	50,000,000	50,000,000	50,000,000	50,915,833	1,232,292	246,458	70,000	-	-	1,232,292	-
85	A/C: 0200023039547	ABL-22-0272617	26/Nov/24	26/Feb/25	60,000,000	60,000,000	60,000,000	60,000,000	61,070,000	1,462,500	292,500	100,000	-	-	1,462,500	-
86	A/C: 020000	ABL-0353309	4/Jun/25	4/Sep/25	50,000,000	50,000,000	50,000,000	50,000,000	-	-	-	-	-	-	-	50,000,000
87	A/C: 0612010000898	Union Bank - 0349824	26/Jun/24	27/Aug/25	30,000,000	30,000,000	30,000,000	-	29,980,000	475,000	95,000	20,000	380,000	39,583	435,417	-
88	A/C: 0418-01-0006891	Union Bank - 0349824	30/Oct/24	30/Apr/25	5,000,000	5,000,000	5,000,000	5,000,000	-	203,125	40,625	5,000	162,500	-	203,125	5,000,000
89	A/C: 0418-01-0006891	Union Bank - 0349824	30/Oct/24	30/Apr/25	5,000,000	5,000,000	5,000,000	5,000,000	-	203,125	40,625	5,000	190,000	-	203,125	5,000,000
90	A/C: 0418-01-0006891	Union Bank - 0349824	30/Oct/24	30/Apr/25	5,000,000	5,000,000	5,000,000	5,000,000	-	203,125	40,625	5,000	190,000	-	203,125	5,000,000
91	A/C: 0418-01-0006891	Union Bank - 0349824	30/Oct/24	30/Apr/25	5,000,000	5,000,000	5,000,000	5,000,000	-	203,125	40,625	5,000	190,000	-	203,125	5,000,000
92	A/C: 0418-01-0006891	Union Bank - 0349824	30/Oct/24	30/Apr/25	5,000,000	5,000,000	5,000,000	5,000,000	-	203,125	40,625	5,000	190,000	-	203,125	5,000,000
93	A/C: 0418-01-0006891	Union Bank - 0349824	30/Oct/24	30/Apr/25	5,000,000	5,000,000	5,000,000	5,000,000	-	203,125	40,625	5,000	190,000	-	203,125	5,000,000
94	A/C: 2301002027135	Jamuna Bank - 0519257	27/Nov/24	27/Feb/25	30,000,000	30,000,000	30,000,000	30,000,000	30,619,715	824,645	164,930	40,000	-	-	824,645	(0)
95	A/C: 2301002027157	Jamuna Bank - 0519258	27/Nov/24	27/Feb/25	20,000,000	20,000,000	20,000,000	20,000,000	20,409,858	549,823	109,965	30,000	-	-	549,823	-
96	A/C: 2301002532182	Jamuna Bank - 0519738	4/Jun/25	4/Jul/25	30,000,000	30,000,000	30,000,000	30,000,000	-	-	-	-	-	-	-	30,000,000
97	A/C: 1305035000406	RBL-300901	26/Nov/24	26/Feb/25	150,000,000	150,000,000	150,000,000	150,000,000	153,190,625	3,656,250	365,625	100,000	-	-	3,656,250	-
98	A/C: 1685035005367	RBL-092400	26/Nov/24	26/Feb/25	100,000,000	100,000,000	100,000,000	100,000,000	102,093,750	2,437,500	243,750	100,000	-	-	2,437,500	-
99	A/C: 4786104007757	PBL-1243297	26/Jun/24	26/Dec/24	50,000,000	50,000,000	50,000,000	50,000,000	51,062,222	2,795,834	559,167	50,000	1,124,445	76,388	2,719,446	-
100	A/C: 1154104055621	PBL-0050257	26/Jun/24	26/Dec/24	30,000,000	30,000,000	30,000,000	30,000,000	30,647,334	1,677,500	335,500	20,000	674,666	45,832	1,631,668	-
101	A/C: 5532104000031	PBL-0050103	15/Sep/24	15/Mar/25	50,000,000	50,000,000	50,000,000	50,000,000	51,000,000	2,765,278	553,056	100,000	1,112,222	-	2,765,278	-
102	A/C: 4786104008481	PBL-0041869	26/Nov/24	26/Feb/25	30,000,000	30,000,000	30,000,000	30,000,000	30,634,666	843,333	168,667	40,000	-	-	843,333	-
103	A/C: 4786104008473	PBL-0041868	26/Nov/24	26/Feb/25	20,000,000	20,000,000	20,000,000	20,000,000	20,419,778	562,222	112,444	30,000	-	-	562,222	-
104	A/C: 0878104020006	PBL-00599426	26/Nov/24	26/Feb/25	30,000,000	30,000,000	30,000,000	30,000,000	30,634,666	843,333	168,667	40,000	-	-	843,333	-
105	A/C: 0703104232273	PBL-1218037	2/Dec/24	2/Mar/25	40,000,000	40,000,000	40,000,000	40,000,000	40,840,000	1,100,000	220,000	40,000	-	-	1,100,000	-
106	A/C: 1154104059956	PBL-0018984	4/Jun/25	4/Sep/25	50,000,000	50,000,000	50,000,000	50,000,000	-	-	-	-	-	-	-	50,000,000



[illegible]

Accrued Interest on FDR

Sl#	A/C no	FDR No	Issue Date	Maturity Date	Principal Amount	Last Balance	Last balance date	Period date	Interest rate	no of days	Interest
1	A/C : 1306011339042	MTBL	4/Jun/25	4/Sep/25	50,000,000	50,000,000	6/4/2025	6/30/2025	11.00%	27	406,849
2	A/C : 0100248283549	JBL-450465	26/Jun/24	27/Sep/25	50,000,000	50,000,000	5/28/2025	6/30/2025	10.50%	34	489,041
3	A/C : 0100272986074	JBL	4/Jun/25	4/Sep/25	100,000,000	100,000,000	6/4/2025	6/30/2025	10.50%	27	776,712
4	A/C : 0100272971328	JBL	4/Jun/25	4/Sep/25	50,000,000	50,000,000	6/4/2025	6/30/2025	10.50%	27	388,356
5	A/C : 0100272963376	JBL	4/Jun/25	4/Sep/25	150,000,000	150,000,000	6/4/2025	6/30/2025	10.50%	27	1,165,068
6	A/C : 0100273011395	JBL	4/Jun/25	4/Sep/25	20,000,000	20,000,000	6/4/2025	6/30/2025	10.50%	27	155,342
7	A/C : 0100272997220	JBL	4/Jun/25	4/Sep/25	40,000,000	40,000,000	6/4/2025	6/30/2025	10.50%	27	310,684
8	A/C : 0100273007690	JBL	4/Jun/25	4/Sep/25	40,000,000	40,000,000	6/4/2025	6/30/2025	10.50%	27	310,684
9	A/C : 0100273000983	JBL	4/Jun/25	4/Sep/25	40,000,000	40,000,000	6/4/2025	6/30/2025	10.50%	27	310,684
10	A/C : 0100272989073	JBL	4/Jun/25	4/Sep/25	100,000,000	100,000,000	6/4/2025	6/30/2025	10.50%	27	776,712
11	A/C : 0100273011310	JBL	4/Jun/25	4/Sep/25	80,000,000	80,000,000	6/4/2025	6/30/2025	10.50%	27	621,369
12	A/C : 1618-01-0008968	BBL-247566	26/Jun/24	26/Sep/24	200,000,000	200,000,000	26/Jun/25	6/30/2025	9.00%	5	246,575
13	A/C : 1318-01-0012839	BBL	4/Jun/25	4/Jul/25	100,000,000	100,000,000	6/4/2025	6/30/2025	9.00%	27	665,753
14	A/C : 5918-01-0008647	BBL	4/Jun/25	4/Jul/25	70,000,000	70,000,000	6/4/2025	6/30/2025	9.00%	27	466,027
15	A/C : 2518-01-0008467	BBL	15/Sep/24	4/Sep/25	150,000,000	150,000,000	6/15/2025	6/30/2025	9.00%	16	591,780
16	A/C : 3018-01-0007669	BBL	4/Jun/25	4/Jul/25	100,000,000	100,000,000	6/4/2025	6/30/2025	9.00%	27	665,753
17	A/C : 1318-01-0012600	BBL	2/Mar/25	2/Jul/25	100,000,000	100,000,000	6/2/2025	6/30/2025	9.00%	29	715,068
18	A/C : 0818-01-0017379	BBL	2/Mar/25	2/Jul/25	200,000,000	200,000,000	6/2/2025	6/30/2025	9.00%	29	1,430,136
19	A/C : 4518-01-0014166	BBL	4/Jun/25	7/Jul/25	50,000,000	50,000,000	6/4/2025	6/30/2025	9.00%	27	332,876
20	A/C : 6018-01- 0018332	BBL	4/Jun/25	7/Jul/25	70,000,000	70,000,000	6/4/2025	6/30/2025	9.00%	27	466,027
21	A/C : 1618-01-0010430	BBL	4/Jun/25	7/Jul/25	210,000,000	210,000,000	6/4/2025	6/30/2025	9.00%	27	1,398,082
22	A/C : 0818-01- 0017871	BBL	4/Jun/25	7/Jul/25	230,000,000	230,000,000	6/4/2025	6/30/2025	9.00%	27	1,531,232
23	A/C : 0418-01- 0007189	BBL	4/Jun/25	7/Jul/25	70,000,000	70,000,000	6/4/2025	6/30/2025	9.00%	27	466,027
24	A/C : 2518-01-0008857	BBL-222117	4/Jun/25	7/Jul/25	200,000,000	200,000,000	6/4/2025	6/30/2025	9.00%	27	1,331,506
25	A/C : 5918-01-0008701	BBL-216746	29/Jun/25	29/Jul/25	120,000,000	120,000,000	6/29/2025	6/30/2025	9.00%	2	59,178
26	A/C : 00755032697	SBL-415513	4/Jun/24	4/Sep/25	50,000,000	50,000,000	6/4/2025	6/30/2025	11.00%	27	406,849



27	A/C:		ABBL-3809490	5/Jun/24	4/Jul/25	150,000,000	150,000,000	6/5/2025	6/30/2025	9.75%	26	1,041,780
28	A/C:		ABBL-3718832	29/Sep/24	29/Sep/25	100,000,000	100,000,000	6/29/2025	6/30/2025	9.75%	2	53,424
29	A/C:		ABBL-3867134	26/Nov/24	26/Jul/25	100,000,000	100,000,000	6/26/2025	6/30/2025	9.75%	5	133,561
30	A/C:		ABBL-3867133	26/Nov/24	26/Aug/25	200,000,000	200,000,000	6/26/2025	6/30/2025	9.75%	5	267,123
31	A/C:		ABBL-3867148	2/Dec/24	2/Jul/25	20,000,000	20,000,000	6/2/2025	6/30/2025	9.75%	29	154,931
32	A/C:		ABBL-3867248	12/Feb/25	12/Jul/25	100,000,000	100,000,000	6/12/2025	6/30/2025	9.75%	19	507,534
33	A/C:		ABBL-3867385	3/Jun/25	4/Jul/25	340,000,000	340,000,000	6/2/2025	6/30/2025	9.75%	29	2,633,835
34	A/C:		ABBL-3921106	4/Jun/25	4/Jul/25	360,000,000	360,000,000	6/4/2025	6/30/2025	9.75%	27	2,596,438
35	A/C:		ABBL-3907669	4/Jun/25	4/Jul/25	200,000,000	200,000,000	6/4/2025	6/30/2025	9.75%	27	1,442,465
36	A/C:		ABBL-3921107	4/Jun/25	4/Jul/25	300,000,000	300,000,000	6/4/2025	6/30/2025	9.75%	27	2,163,698
37	A/C:		ABBL-3929961	4/Jun/25	4/Jul/25	200,000,000	200,000,000	6/4/2025	6/30/2025	9.75%	27	1,442,465
38	A/C:		ABBL-3921163	29/Jun/25	29/Jul/25	90,000,000	90,000,000	6/29/2025	6/30/2025	9.75%	2	48,082
39	A/C:02000		ABL-0353309	4/Jun/25	4/Sep/25	50,000,000	50,000,000	6/4/2025	6/30/2025	10.50%	27	388,356
40	A/C:	0418-01-0006891	Union Bank - 0349824	30/Apr/25	30/Jun/25	5,000,000	5,000,000	30/Apr/25	6/30/2025	9.75%	-	-
41	A/C:	0418-01-0006891	Union Bank - 0349824	30/Apr/25	30/Jun/25	5,000,000	5,000,000	30/Apr/25	6/30/2025	9.75%	-	-
42	A/C:	0418-01-0006891	Union Bank - 0349824	30/Apr/25	30/Jun/25	5,000,000	5,000,000	30/Apr/25	6/30/2025	4.00%	-	-
43	A/C:	0418-01-0006891	Union Bank - 0349824	30/Apr/25	30/Jun/25	5,000,000	5,000,000	30/Apr/25	6/30/2025	9.75%	-	-
44	A/C:	0418-01-0006891	Union Bank - 0349824	30/Apr/25	30/Jun/25	5,000,000	5,000,000	30/Apr/25	6/30/2025	9.75%	-	-
45	A/C:	0418-01-0006891	Union Bank - 0349824	30/Apr/25	30/Jun/25	5,000,000	5,000,000	30/Apr/25	6/30/2025	9.75%	-	-
46	A/C:	2301007532182	Bank - Jamuna	4/Jun/25	4/Jul/25	30,000,000	30,000,000	6/4/2025	6/30/2025	11.00%	27	244,109
47	A/C:	1154104059956	PBL-0018984	4/Jun/25	4/Sep/25	50,000,000	50,000,000	6/4/2025	6/30/2025	11.00%	27	406,849
48	A/C:	1727104026756	PBL-0044949	4/Jun/25	4/Sep/25	150,000,000	150,000,000	6/4/2025	6/30/2025	11.00%	27	1,220,547
49	A/C:	0700350000294	BDL-0027408	26/Nov/24	26/Aug/25	200,000,000	200,000,000	6/26/2025	6/30/2025	9.00%	5	246,575
50	A/C:	0700350000323	BDL-0027438	4/Jun/25	4/Aug/25	100,000,000	100,000,000	6/4/2025	6/30/2025	9.00%	27	665,753
51	A/C:	00530330034786	NCC-0351711	4/Jun/25	4/Sep/25	20,000,000	20,000,000	6/4/2025	6/30/2025	11.00%	27	162,739
Total										5	1,047	32,304,634

