

অডিট রিপোর্ট ও হিসাব
AUDITOR'S REPORT & ACCOUNTS

OF

GAZI WIRES LIMITED
For the year ended 30th June, 2022.

HUDA HOSSAIN & CO.
CHARTERED ACCOUNTANTS

CORPORATE OFFICE :

Keari Plaza (5th Floor)
House No-83, Road No-8/A
Dhanmondi, Dhaka-1209.
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SEGUNBAGICHA OFFICE :

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CHITTAGONG OFFICE:

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HUDA HOSSAIN & CO.

**Independent Auditor's Report
to the shareholders of
GAZI WIRES LIMITED**

Opinion

We have audited the financial statements **Gazi Wires Limited** hereinafter referred to as "the Company" which comprise the Statement of Financial Position as at **30th June 2022**, Statement of Profit or Loss and other comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at **30th June, 2022** and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies, Act 1994 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standard on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and ICAB by laws.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (IFRS) and the Company Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.



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Chartered Accountants

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

As a part of audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion.



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Chartered Accountants

Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements of the Company. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.
- We were reported by the management that files of the Company with the RJSC could not be updated as the case regarding the ownership of the Company was pending. However, reports of the Company are duly submitted to the Ministry of Finance through the Board of the Company formed by the Government.

Report on other Legal and Regulatory Requirements

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

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof ;
- 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 Company's financial position and statement of Profit or Loss and other comprehensive income dealt with by the report are in agreement with the books of account ; and
- d) the expenditure incurred was for the purpose of the Company's business.

Dated, Dhaka
February 09, 2023
DVC: 2302090771AS611924


(Mohammad Belayet Hossain FCA)
HUDA HOSSAIN & CO.
Chartered Accountants

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HUDA HOSSAIN & CO.
Chartered Accountants

GAZI WIRES LIMITED, CHITTAGONG.

STATEMENT OF FINANCIAL POSITION

As at 30th June, 2022.

PROPERTY & ASSETS	NOTES	2021-2022		2020-2021	
		TAKA	2021-2022	TAKA	2020-2021
FIXED ASSETS			101,532,223		107,746,354
Gross Block			158,053,568		157,985,196
Less: Depreciation			57,165,848		50,883,345
Net Block	5.00		100,887,720		107,101,851
Assets in Pakistan	6.00		644,503		644,503
TOTAL CURRENT ASSETS:			1,100,670,519		1,162,026,883
STOCK & STORES			397,369,109		241,885,492
Raw materials	7.00		178,098,161		112,780,432
Spares and Store	8.00		16,954,175		18,153,608
Work in Process	9.00		10,517,320		12,548,000
Finished goods	10.00		191,474,254		92,333,520
Goods in Transit	11.00		-		5,862,133
Scrap Stock	12.00		325,200		207,800
OTHER CURRENT ASSETS			703,301,409		920,141,391
Trade Debtors	13.00		21,124,115		24,381,510
Inter Project Current A/c	14.00		26,221,082		26,193,783
Inter Project Dis-Investment	15.00		45,306		45,306
Advance, Deposits & Prepayments	16.00		31,612,887		9,589,694
Advance Income Tax	17.00		469,040,802		453,809,560
Cash & Bank balance	18.00		155,257,218		406,121,537
TOTAL PROPERTY ASSETS			1,202,202,742		1,269,773,237

These financial statements should be read in conjunction with the accompanying notes, which constitute an integral part thereof.

Abdul
Head of Accounts
 মাস গোলাম কিবরিয়া
 সহকারী প্রধান হিসাবরক্ষণ কর্মকর্তা
 পাঞ্জী ওয়্যারস্ লিঃ
 কালুরঘাট, চট্টগ্রাম।

Dated, Dhaka
 February 09, 2023
 DVC: 2302090771AS611924



Abdul
Managing Director
 (Md. Maniruzzaman Khan)
Managing Director (Acting)
 Gazi Wires Limited
 Kalurghat, Chattogram.

Mohammed Belayet Hossain FCA
HUDA HOSSAIN & CO.
 Chartered Accountants

HUDA HOSSAIN & CO.
Chartered Accountants

GAZI WIRES LIMITED, CHITTAGONG.

STATEMENT OF FINANCIAL POSITION
As at 30th June, 2022.

CAPITAL & LIABILITIES	NOTES	2021-2022	2020-2021
		TAKA	TAKA
AUTHORISED CAPITAL			
5,00,000 Ordinary shares of Tk. 10 each		<u>5,000,000</u>	<u>5,000,000</u>
Issued, Subscribed and Paid up		1,250,000	1,250,000
100,000 Ordinary Shares of Tk. 10 each		1,000,000	1,000,000
25,000 Bonus shares of Tk. 10 each		250,000	250,000
RESERVE & SURPLUS		634,184,824	639,782,244
Capital Reserve	19.00	486,088	486,088
Retained Earnings	41.00	619,056,471	624,653,891
Tax Holiday Reserve	20.00	7,841,285	7,841,285
BMRE Project Reserve	21.00	6,800,980	6,800,980
LONG TERM LOAN			
Govt. Loan for Manpower Balancing	22.00	12,962,936	12,675,536
DEFERRED EXPENSES		97,383,246	104,874,126
Liability in Pakistan	23.00	1,136,713	1,136,713
Leave Pay & Gratuity	24.00	96,246,533	103,737,413
CURRENT LIBILITIES		456,421,735	511,191,331
Advance against Sales	32.00	10,437,020	13,521,258
BSEC Current A/c	25.00	12,807,528	12,783,210
Inter Project Current A/c	26.00	925,056	954,283
Inter Project Dis-Investment	27.00	30,499	30,499
Liability for Goods Supply	28.00	34,675,979	34,223,569
Liability for Expenses	29.00	41,158,177	41,610,520
Bank Over Draft	30.00	-	50,032,608
Liability for Financial Expenses	31.00	10,653,897	13,146,598
Provision for Income Tax	17.00	345,733,577	344,888,787
TOTAL CAPITAL & LIABILITIES		1,202,202,742	1,269,773,237

These financial statements should be read in conjunction with the accompanying notes, which constitute an integral part thereof.

Head of Accounts
 (মাওগ গোলাম কিবরিয়া)
 সহকারী প্রধান হিসাবরক্ষণ কর্মকর্তা
 গাজী ওয়ারস্ট লিঃ
 কালুরঘাট, চট্টগ্রাম।



Dated, Dhaka
 February 09, 2023
 DVC: 2302090771AS611924

Page 5

Managing Director
 (Md. Maniruzzaman Khan)
 Managing Director (Acting)
 As per report of date annexed
 Gazi Wires Limited
 Kalurghat, Chattogram.

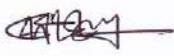
(Mohammad Belayet Hossain FCA)
HUDA HOSSAIN & CO.
 Chartered Accountants

HUDA HOSSAIN & CO.
Chartered Accountants

GAZI WIRES LIMITED, CHITTAGONG.
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30th June, 2022

PARTICULARS	NOTES	2021-2022 TAKA	2020-2021 TAKA
GROSS SALES	33.00	143,213,788	725,731,298
Less: Value Added Tax		17,842,873	94,660,604
Trade discount		11,539,202	66,203,340
		29,382,074	160,863,944
NET SALES		113,831,713	564,867,354
Less: Cost of Goods Sold	34.00	101,686,949	479,113,853
Gross Profit/(Loss)		12,144,765	85,753,501
Less: Administrtrative Expenses	35.00	26,710,954	29,036,299
Directors Fee		344,213	424,611
Selling Expenses	38.00	14,162,796	19,707,217
Audit Fee	36.00	24,200	16,400
Legal Expenses	37.00	34,050	40,000
Financial Expenses	39.00	2,587,772	1,341,462
		43,863,985	50,565,989
OPERATING PROFIT/(LOSS)		(31,719,220)	35,187,512
Add: Inventory Adjustment			
Other Income	40.00	26,966,591	14,527,327
Net Profit/(Loss) Before WPPF		(4,752,630)	49,714,839
Less: WPPF			
			2,485,742
Net Profit/(Loss) Before Tax		(4,752,630)	47,229,097
Less: Tax Provision During the year:		844,790	14,168,729
Net Profit/(Loss) After Tax:		(5,597,420)	33,060,368
Earning per share	42.00	(45)	264

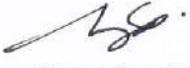
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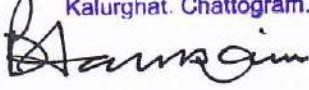

Head of Accounts

মাস গোলাম কিবরিয়া
 সহকারী প্রধান হিসাবরক্ষণ কর্মকর্তা
 গাজী ওয়ারস লিঃ
 কালুঝাটী, চট্টগ্রাম।



Dated, Dhaka
 February 09, 2023
 DVC: 2302090771AS611924


Managing Director
 (Md. Maniruzzaman Khan)
 Managing Director (Acting)
 As per report of date annexed
 Gazi Wires Limited
 Kalurghat, Chattogram.


 (Mohammad Belayet Hossain FCA)
HUDA HOSSAIN & CO.
 Chartered Accountants

HUDA HOSSAIN & CO.
Chartered Accountants

GAZI WIRES LIMITED, CHITTAGONG.

STATEMENT OF CHANGES IN EQUITY
For the year ended 30th June, 2022

Particulars	Share Capital	Retained Earnings	Total Equity
	Taka	Taka	Taka

Balance as on July 01, 2020	1,250,000	596,593,524	597,843,524
Net Profit/(Loss) During the Year	-	33,060,368	33,060,368
	-	(5,000,000)	(5,000,000)
Balance as on June 30, 2021	1,250,000	624,653,891	625,903,892

Balance as on July 01, 2021	1,250,000	624,653,891	625,903,892
Net Profit/(Loss) During the Year	-	(5,597,420)	(5,597,420)
Profit Transferred to Head Office			
Balance as on June 30, 2022	1,250,000	619,056,471	620,306,472

These financial statements should be read in conjunction with the accompanying notes, which constitute an integral part thereof.

ABD
Head of Accounts
 মাঝ গোলাম কিবরিয়া
 মুকারী প্রধান হিসাবরক্ষণ কর্মকর্তা
 গাজী পোয়ারস্ট লিঃ
 কালুরঘাট, চট্টগ্রাম।

Dated, Dhaka
 February 09, 2023
 DVC: 2302090771AS611924

LS
Managing Director
 (Md. Mahiruzzaman Khan)
Managing Director (Acting)
 As per report of *Gazi Wires Limited*
 Calurghat Chittagong.

Mohammed Belayet Hossain
 (Mohammad Belayet Hossain FCA)
HUDA HOSSAIN & CO.
Chartered Accountants



HUDA HOSSAIN & CO.
Chartered Accountants

GAZI WIRES LIMITED, CHITTAGONG.
STATEMENT OF CASH FLOW
For the year ended 30th June, 2022

SL No	PARTICULARS	NOTES	2021-2022 TAKA	2020-2021 TAKA
A.	CASH FLOWS FROM OPERATING ACTIVITIES:			
	Profit during the year		(5,597,420)	33,060,368
	Depreciation	5.00	6,282,503	6,578,547
	Profit Transferred to Head Office	41.00	685,084	39,638,915
	(Increase)/ Decrease in Current Assets:			
	Advance, Deposit & Pre-payments	16.00	(22,023,193)	9,035,986
	Advance Income Tax	17.00	(15,231,242)	(31,916,480)
	Finished Goods	10.00	(99,140,734)	(8,850,984)
	Goods in Transit	11.00	5,862,133	(5,584,600)
	Trade Debtors	13.00	3,257,395	9,315,398
	Spare Parts & Stores	8.00	1,199,433	1,825,499
	Scrap Stock	12.00	(117,400)	2,961,800
	Raw Materials	7.00	(65,317,729)	87,469,997
	Work -in- Process	9.00	2,030,680	27,468,000
	Inter-Project Current A/C	14.00	(27,299)	12,202,041
	Increase/ (Decrease) in Current Liabilities:			
	Bank Overdraft	30.00	(50,032,608)	50,000,000
	Advance against Sales	32.00	(3,084,238)	(431,656)
	BSEC Current A/C	25.00	24,318	(2,500,000)
	Inter-Project Current A/C	26.00	(29,227)	142,690
	Liabilities for Goods Supply	28.00	452,410	(1,864,304)
	Liabilities for Expenses	29.00	(452,343)	1,846,650
	Provision for Income Tax	17.00	844,790	14,168,729
	Govt. Loan for Man Power Equalization	22.00	287,400	287,400
	Liability For Financial Exp.	31.00	(2,492,701)	(7,070,597)
	Leave Pay & Gratuity	24.00	(7,490,880)	(4,881,328)
	Net Cash Flows from Operating Activities		(189,507,955)	103,926,658
B.	CASH FLOWS FROM INVESTING ACTIVITIES:			
	Acquisition of Fixed Assets	5.00	(68,372)	(386,866)
	Net Cash Used in Investing Activities		(68,372)	(386,866)
C.	CASH FLOWS FROM FINANCING ACTIVITIES:			
	Net Cash Flows Provided by Financing Activities		-	-
D.	Net Increase/(Decrease) of Cash and Bank Balance (A+B+C)		(250,864,320)	187,876,290
E.	Cash and Cash Equivalents at the Beginning of the Year		406,121,538	218,245,248
F.	Cash and Cash Equivalents at the Ending of the Year (D+E)		155,257,218	406,121,538

These financial statements should be read in conjunction with the accompanying notes, which constitute an integral part thereof.



Head of Accounts

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সাহকারী প্রধান হিসাবরক্ষণ কর্মকর্তা
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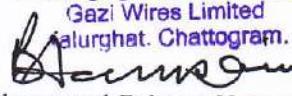




Managing Director

Md. Maniruzzaman Khan
As per report of the Audited
Gazi Wires Limited

Calurghat, Chattogram.



(Mohammad Belayet Hossain FCA)
HUDA HOSSAIN & CO.
Chartered Accountants

HUDA HOSSAIN & CO.
Chartered Accountants

GAZI WIRES LIMITED, CHITTAGONG.
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 30 June, 2022

01 Reporting Entity:

1.01 Company Profile:

The Company was registered as S. Gazi & Co., Ltd in 1963 under Company Act 1913. In 1972 Government of Bangladesh take over the company by exercising powers conferred by clause (7) of Article 10 of the Bangladesh Industrial Enterprise (Nationalisation) Order, 1972 (P.O. no. 27 of 1972).

1.02 Nature of Business:

The company's principal activities are the manufacturing and supplying of super enamel copper wire.

02 Basis of Preparation:

2.01 Statement of Compliance:

These financial statements have been prepared on going concern basis in accordance with Bangladesh Financial Reporting Standards (IFRS), the Companies Act 1994 and other applicable laws in Bangladesh.

2.02 Date of Authorization:

Head of the organization has authenticated these Financial Statements on 23th January, 2023.

2.03 Basis of measurement:

These Fiancial Statements have been prepared on going concern basis under the historical cost convention.

2.04 Functional and Presentational Currency:

These Financial Statements are presented in BD Taka, which is both functional currency and presentation currency of the company.

2.05 Use of Estimates and Judgments:

The preparation of Financial Statements requires managements to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and underlying assumption are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates . Estimates and underlying assumptions are reviewed on going concern basis. Revision to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation and judgments in applying accounting policies that have the most significant effect on the amounts reconsider in the financial statements.

2.06 Reporting Period:

The financial period of the company covers one year from 1 July, 2021 to 30 June, 2022.

3.00 Significant Accounting Policies:

The accounting policies set out below has been applied consistently to all periods presented in this financial statement.



3.01 Application of Standards:

Following IFRSs has been applied in preparing financial statements during the period under review :

- IAS-1 Presentation of financial statements.
- IAS-7 Statement of cash flows.
- IAS-8 Accounting policies, changes in accounting estimates and errors.
- IAS-10 Events after the reporting period.
- IAS-16 Property, plant & equipment.
- IAS-18 Revenue
- IAS-23 Borrowing costs
- IAS-33 Earnings per share
- IAS-37 Provisions, contingent liabilities & contingent assets.

3.02 Property , plant & equipment:

3.02.01 Recognition & measurement:

Items of property, plant & equipment, freehold buildings, excluding freehold land are measured at cost less accumulated depreciation and accumulated impairment losses, if any. The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes (after deducting trade discount and rebates) and any costs directly attributable to bring the assets to the location and condition necessary for it to be capable of operating in the intended manner.

3.02.02 Subsequent costs:

The cost of replacing or upgrading part of an item of property, plant and equipment is recognized in carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The cost of the day -to-day servicing of property, plant and equipment are recognized in the statement of comprehensive income as incurred.

3.02.03 Depreciation :

The company uses the reducing balance method of depreciation for all property, plant and equipment. No depreciation is charged on freehold land and on addition to fixed assets. Rate of depreciation on fixed assets are as follows:

Name of Assets	Rate of depreciation(%)
Land	0%
Factory Building	5%
Canteen Building	5%
Plant & Machinery	10%
Electric Equipment	10%
Factory Equipment	12%
Laboratory Equipment	12%
Generator Rooms	5%
Gas Line Establishment Expenses	10%
Wasa Line Establishment Expenses	10%
Furniture & Fixture	6%
Office Equipments	10%
Television	20%
Air Cooler	15%
Water Cooler	15%
Medical Equipment	15%
Wall(Constructed)	5%
Office Building	5%
Vehicles	20%

3.02.04 Gains or losses on disposal:

Gains or losses on disposal are determined by comparing the disposal proceeds with the carrying amounts and are recognized on net basis.



3.03 Intangible assets :

3.03.01 Recognition and Measurements:

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss, if any.

3.03.02 Subsequent Expenditure:

Subsequent Expenditure is capitalized only when it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. All other expenditures are recognized in the statement of comprehensive income when incurred.

3.04 Financial Instruments:

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

3.04.01 Financial assets:

The company initially recognizes debtors and deposits on the date that they are occurred . All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provision of the transaction.Financial assets include cash and cash equivalents and trade debtors.

a) **Cash and cash equivalents:**

Cash and cash equivalents comprise cash in hand, cash at Bank which are available for use by the company without any restriction.

b) Trade debtors :

Trade debtors represent the amounts due from customers for delivering goods or rendering services. Trade and other receivables are initially recognized at cost which is the fair value of consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectable of any amount so recognized.

3.04.02 Financial Liabilities:

A financial liability is recognized when its contractual obligation arising from past events are certain and the settlement of which is expected to result in an outflow from the company. The company initially recognizes financial liabilities on the transaction date at which the company becomes a party to the contractual provisions of the liability.

The company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired. Financial liabilities include trade creditors, expense creditors and accruals, sundry creditors and other non-current liabilities.

3.05 Inventories:

Inventories are stated at the lower of cost or net estimated realizable value in compliance with the requirements of Para 25 of IAS 2.

3.06 Impairment:

The carrying value of the company's assets other than inventories are reviewed at the end of each reporting period to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. An impairment loss is recognized whenever the carrying amount of the asset or its cash generating unit exceeds its recoverable amount. Impairment losses, if any, are recognized in the statement of comprehensive income.

3.07 Provision:

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.



3.08 Contingencies:

Contingencies arising from claim, lawsuit, etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured.

3.09 Income Tax:

Income tax expense comprises current tax. Income tax expense is recognized in the statement of comprehensive income.

3.09.01 Current Tax:

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date.

The effective rate of taxation is 30%. Provision for taxation has been made on the basis of Finance Act 2022.

3.09.02 Deferred tax:

The company agrees to adopt a policy of recognition of deferred tax in accordance with IAS-12 but the provision of which will be taken into account from next year. Deferred tax is to be provided for temporary differences between the carrying amount of assets and liabilities for financial reporting purpose and the amount used for taxation purpose.

3.10.01 Revenue arising from sale of goods:

3.10.01.01 Goods sold:

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discount and VAT. Revenue is recognized when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the association cost and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. This usually occurs at the time of delivery of goods along with invoice.

3.10.01.02 Cash on delivery sales:

Revenue is recognized when delivery is made and cash is received by the seller.

3.11 Finance income and expenses:

Finance income comprises income on saving account as per record. Interest income is recognized on cash basis subject to our comment on section 8(C) of management report.

Finance expense comprises interest expenses on Bank Loan, bank charges, interest expenses on Head office current account. All finance expenses are recognized in the statement of comprehensive income.

3.12 Earnings per share:

Earnings per share calculated by dividing, net profit after tax for the year with weighted average number of ordinary Shares outstanding during the year.

3.13 Events after the reporting date:

Events after the reporting date that provide additional information about the company's position at the reporting date are reflected in the financial statements.

3.14 During our audit period we have verified fixed assets register and found in order. For establishing a sound internal control system over the fixed assets maintenance of fixed asset register is very essential. We have been provided with inventory sheet of fixed assets on 30.06.2022 of stock found book balance quantity in agreement with physical balance quantity.

3.15 During course of our audit we have checked physical inventory sheet as on 30.06.2022 of stock of the company and checked the finished goods and found book balance quantity in agreement with physical balance quantity.

4.00 General:

Figures of the statement of accounts have been rounded off to nearest Taka.



Note: 5 Fixed Assets : The Movements of the Fixed Assets during the year 2021-2022 were as follows:

PARTICULARS	01.07.2021	Addition/ (Deletion)	COST	Total as at 30.06.22	Dep Rate	ACCUMULATED DEPRECIATION			Total as at 30.06.22	W.D.V 30.06.22
						Adjust	01.07.2021	During the year		
Land(less)	234,968.00	-	234,968.00	0%	-	-	-	-	234,968.00	-
Factory										
Factory Building	14,459,869.00	-	14,459,869.00	5%	4,793,520.10	483,317.45	-	-	5,276,837.55	9,183,031.46
Canteen Building	312,583.00	-	312,583.00	5%	149,086.78	8,174.81	-	-	157,261.59	155,321.41
Plant & Machinery	115,423.910.53	21,000.00	115,444,910.53	5%	32,516,472.82	4,145,371.89	-	-	36,661,844.71	78,783,065.82
Electric Equipments	6,657,963.00	-	6,657,963.00	10%	2,527,450.47	413,051.25	-	-	2,940,501.72	3,717,461.28
Factory Equipments	994,680.00	-	994,680.00	12%	526,474.30	56,184.68	-	-	582,658.98	412,021.02
Laboratory Equipments	826,407.00	-	826,407.00	12%	816,573.93	1,179.97	-	-	817,753.90	8,653.10
Generator Rooms	177,578.00	-	177,578.00	5%	143,179.13	1,719.94	-	-	144,899.07	32,678.93
Gas Line Estab, Exos,	97,547.00	-	97,547.00	10%	92,446.15	51.09	-	-	92,956.24	4,590.77
Wasal Line Estab.	24,628.00	-	24,628.00	10%	24,346.70	28.13	-	-	24,374.83	253.17
Furniture & Fixture	599,291.00	-	599,291.00	6%	210,854.89	23,306.17	-	-	234,161.06	365,129.94
Office Equipment	1,077,803.79	-	1,077,803.79	10%	269,495.89	80,830.79	-	-	350,326.68	727,477.11
Television	39,230.00	-	39,230.00	20%	39,111.08	23.78	-	-	39,134.86	95.14
Air Cooler	197,543.00	-	197,543.00	15%	136,774.45	9,115.28	-	-	145,889.73	51,653.27
Water Cooler	32,580.00	-	32,580.00	15%	32,505.07	11.24	-	-	32,516.31	63.69
Medical Equipment	49,678.00	-	49,678.00	15%	14,032.76	5,346.79	-	-	19,379.55	30,298.45
Wall(Constructed)	697,220.80	-	697,220.80	5%	290,544.41	20,333.82	-	-	310,878.23	386,342.57
Sub-Total	141,903,480.12	21,000.00	141,924,480.12	42,5582,868.93	5,248,506.07	47,831,375.00	94,093,105.12			
Administrative:										
Office Building	2,731,754.00	-	2,731,754.00	5%	1,760,716.08	48,551.90	-	-	1,809,267.98	922,486.02
Furniture & Fixture	1,640,027.74	-	1,640,027.74	6%	654,671.99	59,121.35	-	-	713,793.34	926,234.41
Office Equipment	3,520,672.50	47,372.00	3,568,044.50	10%	1,196,624.91	232,404.76	-	-	1,429,029.67	2,139,014.83
Air Cooler	128,677.00	-	128,677.00	15%	88,173.34	6,075.55	-	-	94,248.89	34,428.11
Vehicles	7,905,396.35	-	7,905,396.35	20%	4,473,203.33	686,438.60	-	-	5,159,641.93	2,745,754.42
Wall(Constructed)	155,188.00	-	155,188.00	5%	127,086.14	1,405.09	-	-	128,491.23	26,606.77
Sub-Total	16,081,715.59	47,372.00	16,129,087.59	8,300,475.79	1,033,997.25	9,334,473.04	6,794,614.55			
Total as at 30.6.22	157,985,195.71	68,372.00	158,053,567.71	50,883,344.72	6,282,503.32	-	57,165,847.52	100,887,719.67		
Total as at 30.6.21	157,598,329.67	386,866.04	157,985,195.71	44,304,798.07	6,578,546.64	-	50,883,344.72	107,101,850.99		
DEP. ALLOCATION:										
Factory Expenses	5,248,506.07	34,26%			5,339,641.81	8,1.17%				
Administrative Expenses	1,033,997.25	15.74%			1,238,904.83	18.83%				
	6,282,503.32	100%			6,578,546.64	100%				
2021-2022	%				2020-2021	%				



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6 ASSETS IN PAKISTAN

Fixed Assets(Motor Vehicle in Karachi)
 Trade Debtors:
 Crown Electric House Karachi
 S.Pak.Engineering Co.Ltd.
 S.Pak.Mechanical Works Karachi
 National Trading Sindicate Karachi

TAKA	TAKA
As on 30.06.2022	As on 30.06.2021
644,503.00	644,503.00
32,000.00	32,000.00
43,654.00	43,654.00
2,756.00	2,756.00
590.00	590.00
9,510.00	9,510.00
56,510.00	56,510.00

Advance Deposits:

Electric Motor Deposits Karachi
 Telephone Deposits
 Delite Industries Ltd.
 National Traders
 Asraf Corporation
 Dewari Sugar Mills Ltd.
 Rahim Industries Ltd.
 S.Almuniam
 Army Bhawani
 Zakir Bhawani
 Morion Bai Gansi
 Md. A.Gazi
 Arif Gazi
 Anwar Gazi
 Akkel Ahmed
 Md.Seth
 Arif Seth
 Sollaman Seth
 A.Kader
 Md. Hossain
 Kader Bhai
 Chobhan Mistri
 Anwar Seth
 Zahid Ali Khan
 Md.Al Khan
 Anwar Nayyan
 Ayiub
 Iqbal Mohammed

80.00	80.00
50.00	50.00
188,856.00	188,856.00
501.00	501.00
500.00	500.00
100,000.00	100,000.00
10,141.00	10,141.00
1,000.00	1,000.00
1,112.00	1,112.00
3,627.00	3,627.00
15,134.00	15,134.00
66,276.00	66,276.00
12,129.00	12,129.00
20,262.00	20,262.00
1,500.00	1,500.00
49,908.00	49,908.00
12,249.00	12,249.00
33,206.00	33,206.00
200.00	200.00
1,800.00	1,800.00
700.00	700.00
8,500.00	8,500.00
4,401.00	4,401.00
562.00	562.00
4,700.00	4,700.00
3,000.00	3,000.00
75.00	75.00
25.00	25.00
540,494.00	540,494.00

Cash & Bank Balance:

Cash in hand
 Habib Bank Ltd.Karachi
 Muslim Comm.Bank,Karachi

15,198.00	15,198.00
101.00	101.00
200.00	200.00
15,499.00	15,499.00
644,503.00	644,503.00

7 Stock of Raw Materials: As on 30.06.22 As on 30.06.21

Particulars	Quantity(M.T)	Quantity(M.T)	178,098,160.81	112,780,431.56
Copper Wire	150.000	100.000	151,376,635.69	99,200,604.01
Varnish	39.200	23.600	26,721,525.12	13,579,827.55
Total	189.200	123.600	178,098,160.81	112,780,431.56



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		TAKA	
		As on 30.06.2022	As on 30.06.2021
8	Spare Parts & Loose Tools	16,954,175.30	18,153,607.53
	Construction Materials	20,294.71	5,649.71
	Iron & Other Metal	61,936.20	56,206.20
	Pipe & Tube	61,799.75	62,108.50
	Refractories	3,705.00	3,705.00
	Fuel	240,748.22	261,292.22
	Varnish & Paint	67,844.92	57,037.92
	General Stores	448,167.51	435,085.51
	Loose Tools	3,292,236.30	3,300,896.13
	Domestic Goods	1,172,511.74	1,473,095.65
	Furniture Tools	172,325.71	172,325.71
	Rope & Chain	20,931.97	20,402.97
	Packing Materials	2,180,462.06	3,049,016.38
	Chemical	297,637.06	258,635.06
	Medicine	31,645.00	33,065.00
	Stationery	329,713.00	445,535.00
	Spare Parts of Machinery(Mechanical)	2,045,870.81	2,081,968.56
	Electrical Equipments	3,975,502.72	4,052,945.31
	Office Equipments	346,313.50	289,278.50
	Others	2,184,529.12	2,095,358.20
		16,954,175.30	18,153,607.53
9	Work in Process:		
		As on 30.06.2022	As on 30.06.2021
		Quantity(M.Ton)	Quantity(M.Ton)
	Drawn Wires	8.692	16.144
	SEC Wires		
		8.692	16.144
		10,517,320.00	12,548,000.00
10	Finished Goods.		
		As on 30.06.2022	As on 30.06.2021
		Quantity(M.Ton)	Quantity(M.Ton)
	Opening Stock	128.241	108.138
	Add.Production	138.696	530.913
		266.937	639.051
	Goods available for Sale	293,161,202.36	571,447,372.96
	Less: Sales	82.355	510.810
	Closing Stock	184.582	128.241
		191,474,253.55	22,552,086.43
		92,333,520.00	83,482,536.00
		200,827,682.36	487,964,836.96
11	Goods in Transit		
		As on 30.06.2022	As on 30.06.2021
		Quantity (M.Ton)	Quantity (M.Ton)
	Copper Wires	-	5,862,133.42
		-	5,862,133.42
12	Scrap Stock		
		As on 30.06.2022	As on 30.06.2021
		Quantity (M.Ton)	Quantity (M.Ton)
	Opening Stock	34.999	49.808
	Add.Receives	6.629	23.011
		41.628	72.819
	Less: Sales	8.000	27.000
		33.628	45.819
	Less: Recovery	11.300	10.820
	Closing Stock	22.328	34.999
		325,199.71	207,799.71
		207,799.71	3,169,599.71
		3,977,400.00	4,602,200.00
		4,185,199.71	7,771,799.71
		1,600,000.00	5,400,000.00
		2,585,199.71	2,371,799.71
		2,260,000.00	2,164,000.00
		325,199.71	207,799.71



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13 DETAILS OF TRADE DEBTORS ARE AS FOLLOWS 30.06.2022

SL No	Name of the Party	CHATTOGRAM	
		2021-2022	2020-2021
1	M/S BOC Bangladesh	2,095.14	2,095.14
2	M/S Chief controller of store bd. Railway, Ctg.	9,982.54	9,982.54
3	M/S Chief controller of store bd. Railway, Rajshahi	42,891.74	42,891.74
4	M/S Cap. Bangladesh Navy	208,622.29	208,622.29
5	M/S Exe. Eng. Sales & Distribution Dep.(3), Comilla	2,396,275.70	3,010,067.73
6	M/S Rajshahi Jute Mills Ltd.	402.82	402.82
7	M/S BSC Marine & Grain	0.19	0.19
8	M/S Estarn Rifinary	8,418.98	5,026.04
9	M/S G E M Co.	559,687.32	1,559,687.32
10	M/S B S R M	261,327.87	384,433.15
11	M/S R R Jute Mills Ltd	462.93	462.93
12	M/S Cosmopolitan Electric	3,213.12	3,212.45
13	M/S Electro venture Ltd.	50,360.32	50,360.32
14	M/S Ex. Eng. PDB Shylet-1	108,667.09	108,667.09
15	M/S Setabgonj Sugar Mills	149.00	149.00
16	M/S Progoti Industries Ltd.	0.35	0.35
17	M/S T K Group	9,236.15	7,754.04
18	M/S Young One Group	300,261.95	497,481.68
19	M/S Sunman Group	109,213.16	109,213.16
20	M/S Chatogram PBS-1	115,487.14	115,487.14
21	M/S S Alam cold & Rold	4,715.69	4,715.69
22	M/S S Alam still mills	2,617.95	1,074.95
23	M/S S Alam bag manu.	4,081.82	-
24	M/S M M Jute Mills Ltd	636.42	636.42
25	M/S Diownditi Company Ltd	518.54	518.54
26	M/S Chittagong Uria Fertilizer	0	47,243.93
27	M/S Exe. Eng. Shikai baha. Ctg	82.98	82.98
28	M/S Binimoy Electric	350.65	351.52
29	M/S Clifton Group	3.40	3.77
30	M/S Baized Group	18,570.25	26,308.89
31	M/S Payer Electrics	35.29	35.28
32	M/S Sanouara Group	2,244.91	2,247.91
33	M/S Bagdad Electric	329.69	329.69
34	M/S Coxbazar PBS	0	95,926.09
35	M/S Comilla PBS-2	-	234,645.51
36	M/S Gul Ahmed Jute Mills Ltd	1,458.65	1,458.65
37	M/S Noakhali PBS	65,207.57	65,207.57
38	M/S Pacific Jeans Ltd	227,344.93	2,824.44
39	M/S Pacific Jeans-2000 Ltd	140,311.87	112,826.23



HUDA HOSSAIN & CO.
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DETAILS OF TRADE DEBTORS ARE AS FOLLOWS 30.06.2022

CHATTOGRAM		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
40	M/S Universel Jeans Ltd	137534.79	206,759.00
41	M/S Pacific Execesise/NHT	57,506.11	21,914.74
42	M/S Well Group	100,432.78	12,701.06
43	M/S Mostafa Group	641.20	65.36
44	M/S Dorin Power	55.41	55.41
45	M/S New K B K Electric	443.67	446.83
46	M/S Feni PBS	95.57	95.57
47	M/S Chandpur PBS-1	572.32	572.32
48	M/S Chandpur PBS-2	-	128,116.17
49	M/S Chittagong Power Station,BUBO,Rawjan	7,666.57	7,666.57
50	M/S S A Group	30,059.68	30,059.68
51	M/S Nahar Poltry,Mirsory	2,990.78	2,990.78
52	M/S Yunusco Group	5.00	-
53	M/S Jamuna Fertilizer	12,151.07	-
54	M/S Dap Fertilizer	83.00	-
55	M/S Usmania Glass Factory	118.47	-
56	M/S Baraka Power	56,044.74	-
57	M/S Section Seven Apperles	1,460.18	-
58	M/S H K D outdoor	1.04	-
59	M/S Exe.Eng.Monsuradad.Ctg	855,190.04	-
60	M/S Four H Group	63,407.14	-
61	M/S K D S Group	297,184.00	-
62	M/S Super Electric	226.68	-
63	M/S Pahartoli Textile Mills	2.01	-
64	M/S Fencugong,PDB,Sylet	38,332.36	-
CHATTOGRAM TOTAL		6,317,471.02	7,123,878.67

DETAILS OF TRADE DEBTORS ARE AS FOLLOWS 30.06.2022

CHATTOGRAM, Nandankhan		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
1	M/S Payer Electrics	2.70	2.70
2	M/S Cosmopoliton Electric	88,985.32	-
3	M/S Samuda Container	0.88	0.88
4	M/S Supar Electric	15,499.32	2.32
5	M/S Section Seven Apearles	81,404.20	17,732.20
6	M/S G E M Co.	0.35	0.35
7	M/S Palash Electric	0.53	0.53
8	M/S T K Group	1.69	1.69
9	M/S Baizid Group	636.00	-
CHATTOGRAM, NANDANKAN TOTAL		186,530.99	17,740.67



HUDA HOSSAIN & CO.
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DETAILS OF TRADE DEBTORS ARE AS FOLLOWS 30.06.2022

SL No	DHAKA, TEJGONG		2021-2022	2020-2021
		Name of the Party	Taka	Taka
1	M/S	Narayangong PBS-1	-	119,736.00
7	M/S	AMECA, NESCO, Bagura	150,831.00	2,229,678.00
9	M/S	Dhaka PBS-1	0.50	0.50
10	M/S	Satkhira PBS	-	49,642.00
11	M/S	Mymensingh PBS-3	-	29,663.00
12	M/S	Basundhara Group	107,677.90	13,918.38
13	M/S	Akig Group	211.25	271.25
14	M/S	Munsigong PBS	-	22,672.00
15	M/S	C E R S/ZRS, Tongi, Gazipur	513,714.72	599,048.79
16	M/S	Badar Spinig Mills Ltd	40.00	270.00
17	M/S	Ridisha / P A Neet	0.40	0.40
18	M/S	Naoga PBS-1	-	0.78
19	M/S	Sunamgong PBS	0.28	0.28
20	M/S	Uta Group	1.00	-
21	M/S	Shefard BD Ltd	33,013.65	-
22	M/S	South China (Goldtax)	12,293.00	-
23	M/S	Nasir Group	5,085.00	-
24	M/S	Energy Pack power	32,644.75	-
25	M/S	Sister Denim Composite	4,173.00	-
26	M/S	Aduri Neet Composite	1,795.00	-
27	M/S	Nesco, PDB, Rajshahi	32,859.00	-
28	M/S	Adex Electric Ltd	-	-
29	M/S	AMECA, NESCO, Dinajpur	1,084,821.00	-
30	M/S	Tharmex Group	67,437.00	-
Tejgong Total		2,046,598.45	3,064,901.38	

DETAILS OF TRADE DEBTORS ARE AS FOLLOWS 30.06.2022

SL No	DHAKA, BAITUL MOKARRAM		2021-2022	2020-2021
		Name of the Party	Taka	Taka
1	M/S	N S Electric Stores	134,964.55	134,964.55
2	M/S	Masud corporation Ltd.	262,778.10	262,778.10
3	M/S	Adamjee Jute Mills Ltd.	123,874.64	123,874.64
4	M/S	Janata Jute Mills Ltd.	8,301.58	47,252.99
5	M/S	Korim Jute Mills Ltd	13,610.30	13,610.30
6	M/S	Pakija Cotton Spinning Mills	542.52	542.52
7	M/S	Basudhara Group	46,631.69	60,186.66
8	M/S	Latif Bowani Jute Mills Ltd	172,891.71	172,891.71
9	M/S	Asugong Fertilizer	41,871.01	41,871.01
10	M/S	Korim Electric Stors	-	38.91
11	M/S	Setabgong Sugar Mills Ltd	2,232.36	2,232.36
12	M/S	Nator Sugar Mills	1,151.23	1,151.23
13	M/S	Nishat Jute Mills Ltd.	66,585.54	66,585.54
14	M/S	U M C Jute Mills	148.08	148.08
15	M/S	Nobaron Jute Mills Ltd.	35,231.70	35,231.70
16	M/S	Alim Jute Mills Ltd.	88,249.32	88,249.32
17	M/S	Fouji chot mills	18,773.03	18,773.03
18	M/S	Dinajpur Textile Mills	1,162.07	1,162.07
19	M/S	ZRS & CERS, tongi	371,796.86	371,796.86
20	M/S	ZRS, Tongi	3,656,561.89	3,656,561.89



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			2021-2022	2020-2021
21	M/S	ZRS.Bagura	143,676.73	143,676.73
22	M/S	ZRS,Rajshahi	0.89	0.89
23	M/S	Ameca,Dinajpur	1,196,849.66	1,196,849.66
24	M/S	Impac Eng.	2,778.93	2,778.93
25	M/S	Shakti Eng.	327.66	327.66
26	M/S	B S Jute Spinners	58.38	58.38
27	M/S	Multi Power Eng.	2,791.95	2,791.95
28	M/S	Alanur Electrics	2,328.38	2,725.05
29	M/S	T K Group	9,300.13	9,300.13
30	M/S	210,Megawat,Siddirgong,Narayangong	90,903.03	90,903.03
31	M/S	South China(Goldtax)	5,409.89	11,044.89
32	M/S	Chatok Cement	12,633.91	12,633.91
33	M/S	Nasir Group	10,507.04	36,949.07
34	M/S	Palli Bidduayon Board	3,627,580.99	3,683,798.99
35	M/S	Uta Group	19,847.77	-
36	M/S	Dorin Power	-	13,862.99
37	M/S	Jabed Electric	565.59	636.24
38	M/S	Noman Group	1,505,712.30	211.52
39	M/S	Walton Group	18,343.00	-
40	M/S	Shahriar Steel Mills Ltd	3,242.82	-
			11,700,217.23	10,308,453.49

DETAILS OF TRADE DEBTORS ARE AS FOLLOWS 30.06.2022

SL No	DHAKA, BAITUL MOKARRAM		2021-2022	2020-2021
		Name of the Party	Taka	Taka
41	M/S	Mobarakgong Sugar Mills	4.08	-
42	M/S	Dhaka PBS-3	89,994.00	89,994.00
43	M/S	Zinaidaha PBS	89,784.00	89,784.00
44	M/S	Bagura PBS-1	34,346.00	34,346.00
45	M/S	Habigong PBS	119,928.00	119,928.00
46	M/S	Sunamgong PBS	84,600.00	84,600.00
47	M/S	Sirajgong PBS-2	114,997.00	114,997.00
48	M/S	Manikgong PBS	116,830.00	116,830.00
49	M/S	Rangpur PBS-1	-	2,993,243.00
50	M/S	Madaripur PBS	86,349.00	86,349.00
51	M/S	Nesco Ltd,Rajshahi	17,267.00	17,267.00
52	M/S	Gopalgong PBS	119,198.00	119,198.00
			873,297.08	
		Dhaka Total	12,573,514.31	14,174,989.49
		Chattogram Total	6,317,471.02	7,123,878.67
		Nandankanon Total	186,530.99	17,740.67
		Mymansing Total	-	-
		Tejgong Total	2,046,598.45	3,064,901.38
		Grand Total (Dhaka +Chi+Nan+Mym+Teggong)	21,124,114.77	24,381,510.21



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14.00 Inter Project Current Account:
 M/S. G.E.M Co.Ltd.
 M/S. Estern Cables Ltd.
 M/S. Bangladesh Can Co.Ltd.
 M/S. National Tubes Ltd.
 M/S. Metalex Corp.Ltd.
 M/S. Meher Industries Ltd.

Less: Interest Suspense Account

M/S. Metalex Corp.Ltd.

M/S.G.E.M.Co.Ltd.

SUB TOTAL:

TOTAL

TAKA	TAKA
As on 30.06.2022	As on 30.06.2021
26,221,081.52	26,193,782.52
37,732,881.51	37,719,232.01
8,752,734.63	8,739,085.13
15,825.00	15,825.00
15,675.93	15,675.93
39,937,494.88	39,937,494.88
130,601.76	130,601.76
86,585,213.71	86,557,914.71
24,733,420.00	24,733,420.00
35,630,712.19	35,630,712.19
60,364,132.19	60,364,132.19
26,221,081.52	26,193,782.52

15.00 Inter Project Dis-Investment:

M/S. Dockyerd & Engg.Works Ltd.
 M/S. Chittagong Steel Mills Ltd.
 M/S. K.I.D.C.Ltd..
 M/S. Ispahani Marshal Ltd.

45,305.96	45,305.96
1,186.60	1,186.60
7,035.36	7,035.36
25,576.00	25,576.00
11,508.00	11,508.00
45,305.96	45,305.96

16.00 Advance,Deposits & Prepayments:

Security Deposits
 Advance Salary
 D.A.Bonus
 Bonus(Ad)
 Muktijoddha Advance
 TA/DA
 Advance against Expenses
 Advance Canteen
 VAT Current Account
 Advance Salary Income Taxe
 BSTI
 Contractor Advance
 Advence for Audit Objection

31,612,887.09	9,589,693.87
3,595,827.33	4,257,327.33
515,098.34	327,798.34
8,546.98	11,723.12
-	(2,495.51)
19,501.00	(63,729.00)
52,453.80	5,552.80
450,561.00	129,598.36
150,000.00	150,000.00
26,062,078.11	3,903,097.90
-	112,000.00
600,000.00	600,000.00
13,707.00	13,707.00
145,113.53	145,113.53
31,612,887.09	9,589,693.87

16.01 Security Deposits:

T&T (Central Excise)
 WAPDA
 Bangladesh Oxyzen(Acetylene Gas)
 Bangladesh Oxyzen
 T & T Board
 Monogram Security
 Guest House Electric Store
 WAPDA for Generator
 Halim & Brothers
 Bakrabad Gas System
 Sales Center-Rajshahi
 BPDP
 Sales Center-Nandankanan
 Eastern Cables Ltd(BSEC)
 Eastern Tubes Ltd(BSEC)

3,595,827.33	4,257,327.33
2,000.00	2,000.00
1,000.00	1,000.00
3,500.00	3,500.00
11,070.00	11,070.00
20,350.00	20,350.00
500.00	500.00
250.00	250.00
5,000.00	5,000.00
300.00	300.00
20,024.00	20,024.00
83,333.33	83,333.33
560,000.00	560,000.00
400,000.00	400,000.00
150,000.00	150,000.00
2,338,500.00	3,000,000.00
3,595,827.33	4,257,327.33



HUDA HOSSAIN & CO.
Chartered Accountants

16.02 ADVANCE AGAINST SALARY ARE AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party		Taka
1	Mr.	Nurul Alam (D G M)	96.00
2	Mr.	Fokrul Islam Chy (D G M)	37,237.00
3	Mr.	Md. Nasir Uddin, Ass. Acc.	8,874.00
4	Mr.	Belayet Hossain, Manager(Adm)	44,050.00
5	Mr.	Kazi Mosaraf Hossain, MD	10,917.00
6	Mr.	Monjurul Haque, Store Officer	4,033.36
7	Mr.	Alok Kumar Dewanji, Office Ass.	4,200.00
8	Mr.	Mollah Sakawat Hossain, Med. Ass.	420.00
9	Mr.	Kafi Mollah (Record Keepar)	420.00
10	Mr.	Lutffar Rahman Mollah, Security	420.00
11	Mr.	MD. Mohsin Hossain, Security	420.00
12	Mr.	Md. Jasim Uddin, Security	420.00
13	Mr.	Safi Ullah, Security	420.00
14	Mr.	Ratan Mallick, Cleaner	420.00
15	Mr.	Motaher Hossain, MT-136	420.00
16	Mr.	Seikh Didar Mahmud, MT-155	420.00
17	Mr.	Ajit Kumar Sen, MT-209	420.00
18	Mr.	S M Abdus Salam, MT-210	420.00
19	Mr.	Md. Ruhul Amin, MT-240	205,620.00
20	Mr.	Foridul Alam, MT-242	420.00
21	Mr.	Nurul Islam Patowary, MT-201	420.00
22	Mr.	Humaiyun Kabir, MT-193	420.00
23	Mr.	Moulana Aminul Haque, MT-161	420.00
24	Mr.	Md.Jahangir Alam (M T-165)	739.00
25	Mr.	Kazi Mohammad Ali, MT-223	2,714.00
26	Mr.	Nurul Mostafa,MT-226	20,500.00
27	Mr.	Md. Kamal Uddin, 260	4,627.10
28	Mr.	Abu Taleb Patowary, Acc.Ass.	1,630.00
29	Mr.	Mahbub Alam, 285	600.00
30	Mr.	Md. Siddique, 286	600.00
31	Mr.	Masudur Rahaman (Programmar)	4,313.00
32	Mr.	Md.Helal Uddin(Ass.Sales Off.)	7,139.00
33	Mr.	Sudhir Chandra Dey (M T)	2,495.51
34	Mr.	Jibon Mallik (cleaner)	3,102.00
35	Mr.	Sheikh Md.Jakir Hosen(D G M)	9,488.00
36	Mr.	S.M.Salauddin (Sales Officer)	170,014.00
		Total	549,288.97



HUDA HOSSAIN & CO.
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ADVANCE AGAINST SALARY CREDITOR ARE AS FOLLOWS AS ON 30-06-2022

1	Mr.	Fazluk Haque (Security)	100.00
2	Mr.	Kazi Jalal Ahmed (M T-239)	5,850.00
3	Mr.	Abu Taleb (M T-119)	5,850.00
4	Mr.	Jahangir Hosen (M T-215)	5,850.00
5	Mr.	Abdus Sobhan (M T-284)	2,544.63
6	Mr.	Abdul Malek (M T-133)	7,140.00
7	Mr.	Tojibul Haque (M T-148)	3,370.00
8	Mr.	A M Jaber Hosen (Ass.Sales Off)	3,186.00
9	Mr.	Rafiq Ahmed (Techno Chamist)	300.00
		Total	34,190.63
		Total Detor=	549,288.97
		Total Creditor=	34,190.63
		Net Advance against Salary=	515,098.34



HUDA HOSSAIN & CO.
Chartered Accountants

16.03 ADVANCE AGAINST D.A. BONUS ARE DEBTORS AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party	Taka
3	Mr. Motaher Hossain, MT-136	764.55
4	Mr. Abu Siddik,139	551.55
5	Mr. Mokhlesur Rahaman Biswas, Eng	1,087.35
6	Mr. Rafique Ahmed, Ass Tech. Chemist	607.95
7	Mr. Seikh Didar Mahmud, MT-155	667.53
8	Mr. Moulana Aminul Haque, MT-161	672.74
11	Mr. Md. Ayub,Opearator-177	461.30
12	Mr. Mokter Alam, MT-191	461.30
13	Mr. Humaiyun Kabir, MT-193	461.30
15	Mr. Abu Taleb Patowary, Acc.Ass.	461.30
16	Mr. Nurul Islam Patowary, MT-201	492.50
18	Mr. Ajit Kumar Sen, MT-209	621.75
19	Mr. S M Abdus Salam, MT-210	621.75
20	Mr. Sayed Fazal Uddin, MT-220	170.00
21	Mr. Jamal Uddin,258	100.00
22	Mr. Lutffar Rahman Mollah, Security	182.75
23	Mr. MD. Mohsin Hossain, Security	161.40
	Total	8,547.02

ADVANCE AGAINST D.A. BONUS ARE CREDITOR AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party	Taka
1	Mr. Jahangir Alam (M T-165)	0.04
	Total	0.04
	Total Detor	8,547.02
	Total Creditor	0.04
	Net Advance against DA=	8,546.98



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16.04 ADVANCE AGAINST MUKTIJODDHA ARE AS FOLLOWS AS ON 30-06-2022

SL No		Name of the Party	Taka
1	Mr.	Moklesur Rahman Biswas, Eng.	4,884.00
2	Mr.	Motaher Hossain, MT-136	3,179.00
3	Mr.	Moulana Aminul Haque, MT-161	1,089.00
4	Mr.	Abu Taleb Patowary, Acc.Ass.	823.00
5	Mr.	Ajit Kumar Sen, MT-209	1,556.00
7	Mr.	Humaiyun Kabir, MT-193	841.00
9	Mr.	Nurul Islam Patowary, MT-201	622.00
10	Mr.	Mokter Alam, MT-191	842.00
12	Mr.	Seikh Didar Mahmud, MT-155	2,214.00
13	Mr.	S M Abdus Salam, MT-210	1,556.00
16	Mr.	Rafique Ahmed, Tech. Chemist	1,895.00
		Total	19,501.00



HUDA HOSSAIN & CO.
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16.05 ADVANCE AGAINST TA/DA DEBTORS ARE AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party		Taka
1	Mr.	Eng. Md. Sahjahan, (M D)	625.00
2	Mr.	Belayet Hossain, Manager(Adm)	1,000.00
3	Mr.	Mohammad Sabbir Awwal Additional Chief Engineer	54,024.00
4	Mr.	Josim Uddin (Helper-299)	6,550.00
5	Mr.	Alok Kumar Dewanji, (Office Ass.)	20,916.00
6	Mr.	Eng Md Ali Cho. (Ex M D)	875.00
7	Mr.	Md Nasir Uddin (Ass. A O)	240.00
8	Mr.	Helal Uddin (Ass. A O)	3,714.00
9	Mr.	Sirajul Islam (Driver)	1,390.00
10	Mr.	Masudur Rahman,Sr.Cla	25,835.00
11	Mr.	Nurul Alam- 281	2,306.00
12	Mr.	Al Mamun Khan, 261	2,395.00
13	Mr.	Shofiqual Islam (D C A O)	250.00
14	Mr.	Gazi Md Helal Uddin (s a e)	880.00
15	Mr.	MD.SHAFIQUL ISLAM (Halpar)	2,880.00
16	Mr.	Estihak Ahmed, (Eng.)	1,600.00
17	Mr.	MOHAMMAD MAHABUBUL ALAM-299	4,180.00
18	Mr.	Shamol Sarker (Pur. Offi.)	200.00
19	Mr.	TAZUL ISLAM Sales Assistant	5,000.00
20	Mr.	Md, Golam Kibria,ACAO	5,000.00
21	Mr.	Fazle Elahi, (Adm. Officer)	750.00
22	Mr.	Nur Nobi, M T-248	900.00
23	Mr.	Md.Tajul Islam Ass. Chief Accounts Officer	25.00
24	Mr.	MD. Akther Hossain	1,508.00
25	Mr.	Humayun Kabir (D G M)	788.00
26	Mr.	Pankaj Kumar Sarker	6,838.00
		Total Detor	150,669.00
		Total Creditor	98,215.20
		Net Advance against TA/DA=	52,453.80

ADVANCE AGAINST TA/DA CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party		Taka
1	Mr.	Md. Joynal Abedin, MT-172	1,825.00
2	Mr.	Mir Mohammad Towhidul Alam (Sells Offi)	22,620.00
	Mr.	Hasan-uz-zaman khan Engineer	6,000.00
3	Mr.	S M Sajedul Alam, (Off Ass.)	36,815.60
4	Mr.	Md Yunus,138	23,781.60
5	Mr.	Abul Kasem,(Off. Ass.)	48.00
6	Mr.	Md Forkan Ullah, (Acc. Officer)	4,125.00
7	Mr.	Md.Abdus Sabur Md	3,000.00
		Total	98,215.20



HUDA HOSSAIN & CO.
Chartered Accountants

16.06 ADVANCE AGAINST EXPENSES DEBTORS ARE AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party		Taka
1	Mr.	Mohammed Faruq (A.eng)	3,250.00
2	Mr.	S M Salahuddin	700.00
3	Mr.	Ahsanul Islam (SAE)	1,124.00
4	Mr.	Jaima Enternational	20,000.00
5	Mr.	Nur Hossain (Manager Adm)	3,881.00
6	Mr.	A K M Sirajul Haque,(ACAO)	4,108.00
7	Mr.	Mujibur Rahaman,Ukil	17,500.00
8	Mr.	MOHAMMAD JAHEDUL ALAM	35,570.00
9	Mr.	MD.SAIF UDDIN (Security Guard)	4,500.00
10	Mr.	Mohammed Jamir Uddin Asst. Engine	9.00
11	Mr.	Sofiqul Islam, (DCAO)	22,716.00
12	Mr.	Md. Ripon Hossain Sub Asst. Enginee	94,051.00
13	Mr.	Md, Golam Kibria,ACAO	1,599.00
14	Mr.	MD.IMRAN HOSSAIN Sales Assitt.	10.00
15	Mr.	Joy Datta J clark	120,951.00
16	Mr.	Moklesur Rahman Biswas, Eng.	1,680.00
17	Mr.	Fazle Yelahi,Adm Off	13,566.00
18	Mr.	Sagorika Paul (Acc. Off.)	19,500.00
19	Mr.	Foyez Ullah	20,030.00
20	Mr.	Pulok Rema (Sinior Store Off)	5,000.00
21	Mr.	Sirajul Islam (Driver)	7,023.00
22	Mr.	Pankaj Kumar Sarker,Sells Off	30,410.00
23	Mr.	Md Tajul Islam,(D C A O)	38,756.00
24	Mr.	MD.AL-AMIN SHIBLU	5,000.00
		Total De	470,934.00
		Total Cred	20,373.00
		Net Advance against Expenses=	450,561.00

ADVANCE AGAINST EXPENSES CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party		Taka
1	Mr.	Monirul Islam, MT-212	1,000.00
2	Mr.	Bajlur Rahman, (Dep. Chief Eng.)	4,716.00
3	Mr.	Tajul Islam (Mar.Assi.)	1,089.00
4	Mr.	Mahabubul Alam,(DGM)	950.00
5	Mr.	Md.Belaet Hossen Cho,Manager(A	48.00
6	Mr.	MD.SHAFIQUEL ISLAM-263	12,000.00
7	Mr.	Gazi Md Helal Uddin (SAE)	10.00
8	Mr.	MD. ABU TALEB PATWARY (AAO)	560.00
			20,373.00



HUDA HOSSAIN & CO.
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16.07 DETAILS OF CANTEEN ADVANCE ARE AS FOLLOWS AS ON 30-06-2022

SL No	Name of the Party	Taka
1	Mr. Jony Chowdhury, (DEO)	150,000.00
	Total	150,000.00



HUDA HOSSAIN & CO.
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17.00 Advance Income Tax:

Accounting Year	Profit as per Profit & Loss A/c	Profit/(Loss) as per Income Tax Authority	Provision	Income Tax Claimed by IT Authority	Advance Income Tax	Balance(4-6)	Present Condition of Assessment
1	2	3	4	5	6	7	8
1995-96	4,523,928	4,952,787	1,809,571	1,981,115	2,030,123	(220,552)	Advance Tax & Deduction at Source
							Deposited but not credited by the
1996-97	9,783,826	10,605,709	3,886,055	4,878,627	3,886,043	12	-do-
1997-98	6,408,881	6,795,070	2,563,552	2,911,663	2,563,253	299	Assessment Completed but deduction at source
1998-99	2,573,642	2,910,416	1,029,457	1,338,791	1,982,767	(953,310)	-do-
1999-00	1,650,631	2,738,784	660,253	1,095,514	1,352,121	(691,868)	Assesment Completed but deduction at source not yet credited 100% by the
2000-01	31,126	(128,038)	12,450	-	1,549,049	(1,536,599)	Assesment Completed but deduction at source has not yet credited by the
2001-02	(2,168,959)	3,760,362	-	1,591,351	1,524,283	(1,524,283)	Assesment Completed
2002-03	(14,443,646)	-	-	-	1,141,175	(1,141,175)	Assesment Completed but Assessment order has not yet received.
2003-04	133,629	-	53,452	-	1,704,620	(1,651,168)	Assesment Completed but Assessment order has not yet received.
2004-05	992,473	-	397,001	-	2,068,805	(1,671,804)	Assesment Completed but Assesment order has not yet received.
2005-06	2,755,450	-	1,102,180	-	3,823,936	(2,721,756)	Assesment Completed but Assesment order has not yet received.
2006-07	-	-	2,062,679	-	2,018,648	44,031	Assesment Completed but Assesment order has not yet received.
2007-08	2,077,650	-	899,735	-	7,353,737	(6,454,002)	Submitted
2008-09	-	-	496,468	-	4,487,592	(3,991,124)	Submitted
2009-10	-	-	762,365	-	6,382,306	(5,619,941)	Submitted
2010-11	-	-	1,620,886	-	16,789,255	(15,168,309)	Submitted
2011-12	-	-	12,940,510	-	21,165,661	(8,225,151)	Submitted
2012-13	-	-	23,690,744	-	21,339,271	2,351,474	Submitted
2013-14	-	-	42,880,158	-	38,185,424	4,694,734	Submitted
2014-15	-	-	41,928,063	-	40,639,796	1,288,267	Submitted
2015-16	-	-	55,587,369	-	40,538,346	15,049,023	Submitted
2016-17	-	-	57,489,616	-	58,526,829	(1,037,213)	Submitted
2017-18	-	-	30,911,432	-	50,565,952	(19,654,520)	Submitted
2018-2019	-	-	28,906,771	-	50,815,073	(21,908,302)	Submitted
2019-2020	-	-	19,029,292	-	39,459,014	(20,429,722)	Submitted
2020-2021	-	-	14,168,729.00	-	31,916,480	(17,747,751)	Submitted
2021-2022	-	-	844,789.82	-	15,231,242	(14,386,452)	Submitted
	Balance 2021-2022	345,733,577	13,797,061	469,040,802	(123,307,226)		
	Balance 2020-2021	344,888,787	13,797,061	453,809,560	(108,920,774)		



HUDA HOSSAIN & CO.
Chartered Accountants

18.00	<u>Cash & Bank Balance:</u>	TAKA	
		As on 30.06.2022	As on 30.06.2021
	Cash in Hand	155,257,217.79	406,121,537.46
	Sonali Bank STD ,Kalurghat A/C No-05	222,612.03	136,801.09
	Sonali Bank CA ,Kalurghat A/C No-45	26,997,259.49	5,383,240.31
	Mutual Trust Bank, Kalurghat, Ctg - 136	2,665,545.60	1,082,957.09
	Agrani Bank STD, Laldighi A/C No- 686	7,385,612.82	9,106,457.50
	Agrani Bank CA ,Mouchak Market,Dhaka-27	56,466.58	53,919,104.46
	Sonali Bank CA Dhaka	1,718,361.57	3,312,482.73
	FDR Account	2,960,830.09	7,135,599.28
		113,250,530	326,044,795
		155,257,217.79	406,121,537.46

18.01 FDR.

Sl. No.	FDR No.	Bank Name	Amounts
01	187494	Agrani Bank LTD, Laldigi	55,738,019.75
02	000534	Mutual Trust Bank LTD, Kalurghat	2,331,592.37
03	000627	One Bank LTD, Chandgaon	54,159,294.32
04	001929	Mutual Trust Bank LTD, Kalurghat	277,358.17
05	000561	Sonali Bank LTD, Kalurghat	744,265.00
		Total	113,250,529.61

19.00 Capital Reserve:

M/S.R.R Textile-Amount deposited for the purchase of Share before 1969-1970

486,088.00	486,088.00
486,088.00	486,088.00
486,088.00	486,088.00

20.00 Tax Holiday Reserve:

Balance from 1970-71(for 1st Mill)
Balance from 1983-84(1/10/83 to 30/6/84)
Balance from 1984-85(for 2nd Mill)
Balance from 1985-86(for 2nd Mill)
Balance from 1986-87(for 2nd Mill)
Balance from 1987-88(for 2nd Mill)
Balance from 1988-89(for 2nd Mill) till 30-9-88

7,841,285.00	7,841,285.00
291,000.00	291,000.00
1,040,165.00	1,040,165.00
1,301,085.00	1,301,085.00
1,441,591.00	1,441,591.00
886,288.00	886,288.00
2,594,615.00	2,594,615.00
286,541.00	286,541.00
7,841,285.00	7,841,285.00

21.00 BMRE Project Reserve:

1st provision in 1980-1981
2nd provision in 1981-1982
3rd provision in 1982-1983

6,800,980.00	6,800,980.00
6,719,778.97	6,719,778.97
71,874.53	71,874.53
9,326.50	9,326.50
6,800,980.00	6,800,980.00

22.00 Govt. Loan for Manpower Balancing:

From BSEC in 1993-94, May 94
From BSEC in 1994-95, July 94
From BSEC in 1994-95, December 94
From BSEC in 1997-98, October 97
From BSEC in 1997-98, January 98
From BSEC in 1997-98, March 98
From BSEC in 1997-98, April, 98
From BSEC in 1997-98, June, 98
From BSEC in 1998-99, July 98
From BSEC in 2003-04 October 03
From BSEC in 2003-04 Feb.04
From BSEC in 2003-04 March,04
Provided of Interest

12,962,936.04	12,675,536.04
369,000.00	369,000.00
760,000.00	760,000.00
75,005.90	75,005.90
218,000.00	218,000.00
500,000.00	500,000.00
55,000.00	55,000.00
394,289.90	394,289.90
688,000.00	688,000.00
100,883.34	100,883.34
2,550,000.00	2,550,000.00
113,000.00	113,000.00
893,543.90	893,543.90
6,246,213.00	5,958,813.00
12,962,936.04	12,675,536.04



HUDA HOSSAIN & CO.
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		TAKA	TAKA
		As on 30.06.2022	As on 30.06.2021
23.00	<u>Liability in Pakistan:</u>	1,136,713.00	1,136,713.00
23.01	Financial Liability	498,836.00	498,836.00
23.02	Liability for Deposit	481,786.00	481,786.00
23.03	Advance against sale	24,170.00	24,170.00
23.04	Other Creditors	131,921.00	131,921.00
		1,136,713.00	1,136,713.00
		TAKA	TAKA
		As on 30.06.2022	As on 30.06.2021
23.01	<u>Financial Liability</u>	498,836.00	498,836.00
	Mr.Kader Siddiq	4,500.00	4,500.00
	Mr.Islam Jarop	6,000.00	6,000.00
	Mr.Rashid Jakarta	6,000.00	6,000.00
	Mr.Unus A.Majib	6,000.00	6,000.00
	Mr.Omor Md.Jamin	6,000.00	6,000.00
	Mr.A.K.Md.Oal Tai	6,000.00	6,000.00
	Mr.Arif Ibrahim Ahmed	3,000.00	3,000.00
	Mr.Latif Siddiqui	6,000.00	6,000.00
	Mr.Ishaq Ibrahim Ahmed	3,000.00	3,000.00
	Mr.M.A.Gazi	2,497.00	2,497.00
	Mrs.Rabeya Zakaria	79,000.00	79,000.00
	Mr.S.A.Aziz	63,000.00	63,000.00
	Mrs.Zobaida by Siddiqui	82,000.00	82,000.00
	Mr.A.Solaiman	138,320.00	138,320.00
	Mr.Md.Solaiman	85,000.00	85,000.00
	Mr.Md.Aziz	1,500.00	1,500.00
	Mr.P.F.Farazi	1,019.00	1,019.00
		498,836.00	498,836.00
23.02	<u>Liability for Deposit</u>	481,786.00	481,786.00
	Samad Enterprise Karachi	100,000.00	100,000.00
	Ahmed Brothers Karachi	223,022.00	223,022.00
	Al Samad Enterprise	158,764.00	158,764.00
		481,786.00	481,786.00
23.03	<u>Advance Against Sales</u>	24,170.00	24,170.00
	Orient Traders Karachi	23,818.00	23,818.00
	Golden Agency Karachi	352.00	352.00
		24,170.00	24,170.00
23.04	<u>Other Creditors:</u>	131,921.00	131,921.00
	Shareholders(Dividend)	100,000.00	100,000.00
	Branch Adjustment A/c	31,921.00	31,921.00
		131,921.00	131,921.00
		TAKA	TAKA
		As on 30.06.2022	As on 30.06.2021
24.00	<u>Liability for Leave Pay & Gratuity:</u>	96,246,533.48	103,737,412.53
	Opening Balance:	103,737,412.53	108,618,741.01
	ADD:	8,406,759.05	8,978,358.34
	Provision during the Year	8,406,759.05	8,978,358.34
		112,144,171.58	117,597,099.35
	Less:		
	Paid during the year	15,897,638.10	13,859,686.82
	Closing Balance	96,246,533.48	103,737,412.53

Provision made at the rate 25% of Basic Salary upto 30-06-2022 for Workers, Staff & Officers



HUDA HOSSAIN & CO.
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25.00	<u>BSEC (Head office) Current A/c:</u>	12,807,528.44	12,783,210.44
	Opening Balance:	12,783,210.44	15,283,210.44
	<u>ADD:</u>		
	Provision during the Year (Overhead)	2,500,000.00	1,250,000.00
	Other	30,630.00	-
		2,530,630.00	1,250,000.00
	<u>Less:</u>		
	Payment(Overhead)	2,500,000.00	3,750,000.00
	Others	6,312.00	-
		2,506,312.00	3,750,000.00
	Closing Balance	12,807,528.44	12,783,210.44

26.00	<u>Inter Project Current A/c:</u>	925,055.53	954,282.53
	M/S. Chittagong Drydock Ltd.	76,983.08	76,983.08
	M/S. Dhaka Steel Works Ltd.	7,256.86	7,256.86
	M/S. Estern Tubes Ltd.	4,666.45	4,666.46
	M/S. Bangladesh Blade Factory Ltd.	4,798.24	4,798.24
	M/S. Pragoti Industries Ltd.	575,403.89	575,403.89
	M/S Atlas Bangladesh Ltd	116,257.00	145,484.00
	Gazi Wires Packging Modernization	38,000.00	38,000.00
	SMGWL Project	101,690.01	101,690.01
		925,055.53	954,282.53

27.00	<u>Inter Project Disinvestment:</u>	30,499.00	30,499.00
	M/S.Bengal Metal Industries Ltd.	2,166.00	2,166.00
	M/S. Bangladesh Disel Plant Ltd.	7,433.00	7,433.00
	M/S.Qurishi Steel Mills Ltd.	19,432.00	19,432.00
	M/S.Hossain Industries Ltd.	1,468.00	1,468.00
		30,499.00	30,499.00

28.00	<u>Liability for Goods Supply:</u>	34,675,979.34	34,223,568.83
	Creditors(Goods)	7,562,653.09	1,251,165.25
	Store Price Clearance	1,876,281.25	9,068,107.80
	Custom Bond Liabilities	17,376,838.40	16,044,089.18
	Raw materials credit purchase from ECL	7,860,206.60	7,860,206.60
		34,675,979.34	34,223,568.83

29.00	<u>Liability for Expenses:</u>	41,158,177.31	41,610,520.19
	Incentive Bonus	12,665,632.59	12,665,632.59
	Salary,Wages Clearance	106,346.80	838,959.68
	Electricity	400,179.00	400,180.00
	Water	(1,857.49)	(577.49)
	Gas	5,427.00	5,438.00
	Film Development Industries Corporation	392.00	392.00
	City Light	14,078.00	14,078.00
	Chandgaon Land Office	38,000.00	38,000.00
	T&T Board Chittagong	15,000.00	15,000.00
	M/S.Purnima Co/ Ctg.Automobile	74,000.00	74,000.00
	T&T Board Dhaka	4,500.00	4,500.00
	Collector of Customs	168,072.00	168,072.00
	Ispahani Marshal Ltd.(For legal & Other Exp	70,691.00	70,691.00
	Abu Musa	35,000.00	35,000.00
	S.Fazlul Hoque	150,247.13	150,247.13
	Dhaka Sales Centre (House Rent)	4,843,477.00	4,603,477.00
	Electricity (Dhaka Office)	3,000.00	3,000.00
	Provision for Vat & Others Liability	16,335,307.00	16,335,307.00
	Bangladesh Rural Electric Development Board	13,000.00	13,000.00
	Others Liabilities	5,820,788.66	5,779,226.66
	Liability against Salary	17,628.00	17,628.00
	Advance for Dhaka sales center(goods)	376,773.11	376,773.11
	Liability against Income Tax Incentive Bonus	2,495.51	2,495.51
		41,158,177.31	41,610,520.19



HUDA HOSSAIN & CO.
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	As on 30.06.2022		As on 30.06.2021	
	TAKA	TAKA	TAKA	TAKA
30.00 Bank Over Draft: C.C Hypo,LIM c.c.Pledge,Agrani Bank Laldeghi Opening Balance Add:			-	50,032,607.66
	50,032,607.66	32,607.66		
	-	50,000,000.00		
	50,032,607.66	50,032,607.66		
	50,032,607.66	50,032,607.66		
Sub Total				
Less: Paid During the Year Interest	50,032,607.66	-		
	-	-		
	50,032,607.66	-		
Total			-	50,032,607.66
Other Information: A) BANK LOAN LIMIT up to Tk.50,000,000.00 1. Hypo 2. Pledge			20,000,000.00	30,000,000.00
	-	-		
	-	50,000,000.00		
31.00 Liability for Other Financial Expenses:		10,653,897.18	13,146,597.69	
Income Tax for Salary		57,549.00	635,135.00	
Income Tax for Supplier		245,107.60	373,013.87	
Provident Fund		2,923,057.00	2,063,528.00	
Earnest money	31.01	1,433,366.14	1,744,366.14	
Security Money	31.02	3,926,761.30	3,836,761.30	
VAT		254,066.03	262,420.78	
Welfare Fund		52,423.00	53,407.68	
Diploma Association		5,600.00	9,600.00	
Workers profit participation fund	31.03	1,633,777.92	4,091,059.92	
Other		119,693.68	77,305.00	
Bonus (Ad)		2,495.51	-	
		10,653,897.18	13,146,597.69	



HUDA HOSSAIN & CO.
Chartered Accountants

31.01	Earnest Money	Amount in Taka	Amount in Taka
		30.06.2022	30.06.2021
		1,433,366.14	1,744,366.14
	Janata Plastic Industries	181.00	181.00
	Al madina Traders	500.00	500.00
	M/s.Alamgir Brothers	8,500.00	8,500.00
	Contract Home & Traders	7,300.00	7,300.00
	Dipok Kuimur Dewanjee	1,378.00	1,378.00
	GEC of Bangladesh	2,000.00	2,000.00
	Hasem Electric & Co.	7,500.00	7,500.00
	Khirul Basar	450.00	450.00
	Khaja Mohiuddin	28.00	28.00
	Md.k Ibrahim	500.00	500.00
	Mahaboob Electric & Co.	7,068.00	7,068.00
	Abdur Rahim	3,000.00	3,000.00
	Moin Uddin	50.00	50.00
	Raja Plastic Industries	8,826.40	8,826.40
	Atlantic Traders	300,000.00	300,000.00
	Moni Enterprise	2,000.00	2,000.00
	Rahman Brothers	700.00	700.00
	M.Karim & Co.	310.00	310.00
	Hasmi Electric	2,000.00	2,000.00
	Ekata Traders	100.00	100.00
	M/s.Purnima	6,000.00	6,000.00
	Mahaboob & Brothers	500.00	500.00
	Jeni Fold Traders	3,000.00	3,000.00
	Bengal Plastic Industries	700.00	700.00
	Misuk Industries	1,550.00	1,550.00
	Bengal Hardwire	3,000.00	3,000.00
	M.A.Batan	4,000.00	4,000.00
	M/S. Saha Amanat Packing	1,650.00	1,650.00
	Babo Enterprise	5,000.00	5,000.00
	Abul Kasem	4,000.00	4,000.00
	B.M.Traders	8,250.00	8,250.00
	R.R.Packages	1,875.00	1,875.00
	Abul Kasem & Co.	150.00	150.00
	Juel Enginnering	3,000.00	3,000.00
	Al Habib Book Binding	2,800.00	2,800.00
	Electrio	4,000.00	4,000.00
	Rik Plastic Industries	3,039.60	3,039.60
	Progreresive(BD)Ltd.	6,000.00	6,000.00
	Mujibal Hoq Traders	2,000.00	2,000.00
	Surma Traders	1,425.00	1,425.00
	Crown Enterprise	4,000.00	4,000.00
	Md. Ali Mollah	1,000.00	1,000.00
	Osmania Printing Press	440.00	440.00
	Z.M.Engg.Traders	18,262.69	18,262.69
	H.N.Trading	2,175.00	2,175.00
	Sellim Plastic Industries	1,096.00	1,096.00
	S.H.Plastic Industries	6,571.00	6,571.00
	Chittagong Disel Services	2,000.00	2,000.00
	New Dhaka Plastic Industries	435.45	435.45
	Sahin Cable Wires Drawing,Dhaka	98,200.00	98,200.00
	Meem Plastic Industries	425.00	425.00
	Noor & Brothers	50,030.00	50,030.00
	Jasim Uddin Enterprise	1,500.00	1,500.00



HUDA HOSSAIN & CO.
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	Amount in Taka	Amount in Taka
	30.06.2022	30.06.2021
Nirapad Security	8,000.00	8,000.00
Prominant Pack	1,500.00	1,500.00
Mustak & Brothers	9,100.00	9,100.00
Trade Chennel, Dhaka	3,750.00	3,750.00
Keeper Security Service	10,000.00	10,000.00
The Chittagong Authomobiles Wor	5,000.00	5,000.00
Shah Amanat enterprise	35,500.00	35,500.00
SundarBan Express and Transport	200,000.00	200,000.00
Asia Plastic	15,450.00	15,450.00
Al-Jaber Enterprise	5,000.00	5,000.00
Jononi Secuarity Service	30,000.00	30,000.00
Continental Inspection BD Ltd	300,000.00	300,000.00
Mohammadia Enterprise	60,000.00	60,000.00
J R Enterprise	60,000.00	60,000.00
Emani Mover & Focas	40,000.00	40,000.00
Babar Spinning Mills Ltd	30,000.00	30,000.00
Asia Container Industries	-	305,400.00
S Rahman	-	25,200.00
Matri Chaya Traders	19,600.00	-
Total	1,433,366.14	1,744,366.14

31.02 Security Deposit	3,926,761.30	3,836,761.30
Bondhu Traders	30,000.00	30,000.00
M.M.Jute Mills	10,000.00	10,000.00
Cosmo Politan Electric	30,000.00	30,000.00
Gul Ahmed Jute Mills	30,000.00	30,000.00
Amin Jukte Mills	30,000.00	30,000.00
Fancy Electric House	30,000.00	30,000.00
Hafiz Textile	30,000.00	30,000.00
Fason Metal Industries	30,000.00	30,000.00
Dowlotpur Jute Mills	10,000.00	10,000.00
Amin Jute Mills	10,000.00	10,000.00
GEC of Bangladesh	30,000.00	30,000.00
Carpeting Jute Mills	10,000.00	10,000.00
Hassen Electric Co.	30,000.00	30,000.00
Jessore Jute Mills	30,000.00	30,000.00
Hasem Electric Co.	37,766.47	37,766.47
U.S.P.Jute Mills	30,000.00	30,000.00
Holon Electric Co. Dhaka	33,852.28	33,852.28
Nishat Jute Mills	10,000.00	10,000.00
Star Jute Mills	30,000.00	30,000.00
R.R.Jute Mills	10,000.00	10,000.00
Mahboob Electric Industries	30,000.00	30,000.00
Kamafuill Jute Mills	10,000.00	10,000.00
Metalex Corp.	30,000.00	30,000.00
Estern Jute Mills	10,000.00	10,000.00
Karim Jute Mills	30,000.00	30,000.00
Nayan Metalex Corp.	28,310.00	28,310.00
Bangladesh Jute Mills	30,000.00	30,000.00
Nabran Jute Mills	10,000.00	10,000.00
N.S.Electirc	30,000.00	30,000.00
Bagbad Ddhaka Carpet	10,000.00	10,000.00
National Fan,Dhaka	31,019.68	31,019.68
Monna Traders & Electrical Engg.V	30,000.00	30,000.00
Latif Bawhani Jute Mills.	30,000.00	30,000.00
Techno Trade International	27,873.00	27,873.00
Noa Para Jute Mills	30,000.00	30,000.00



HUDA HOSSAIN & CO.
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	Amount in Taka	Amount in Taka
	30.06.2022	30.06.2021
R.N.F.Electric Co.Dhaka	30,000.00	30,000.00
Kawoml Jute Mills Ltd.	30,000.00	30,000.00
Soudia Electric Co.	30,000.00	30,000.00
Palli Blddut Unnayan Board.Dhaka	30,000.00	30,000.00
Meher Industries (BD) Ltd.	30,000.00	30,000.00
M.S.Electric Co.	30,000.00	30,000.00
Platinam Jubilee Jute Mills Ltd.	30,000.00	30,000.00
National Engg.Works Lktd.	30,308.87	30,308.87
Peoples Jute Mills Ltd.,Khulna	30,000.00	30,000.00
Republic Electric Co.	30,000.00	30,000.00
Adil Textile Lktd.	30,000.00	30,000.00
Belal Electric Co.,Dhaka	30,000.00	30,000.00
Mars Electric Co.	30,000.00	30,000.00
Adamjee Jute Mills Ltd.	30,000.00	30,000.00
Super Electric,Ctg.	30,000.00	30,000.00
Javed Electric Store	30,000.00	30,000.00
Binimoy Electric ,Ctg.	30,000.00	30,000.00
Xen.C.E.R.S.Tongee	30,000.00	30,000.00
Payer Electric	30,000.00	30,000.00
Alkfa Metal Industries	30,000.00	30,000.00
Khan Elin Corporation	30,000.00	30,000.00
Chittagong Industries Ltd.	30,000.00	30,000.00
The Cresent Jute Mills Ltd.	30,000.00	30,000.00
Alanur Electric	30,000.00	30,000.00
A.E.G.Engg.	30,000.00	30,000.00
Impac Engg.	30,000.00	30,000.00
Janata Jute Mills	30,000.00	30,000.00
Enerjee Pac Dhaka	30,000.00	30,000.00
Bengla Telecommunications & Elec	30,000.00	30,000.00
Miktu Enterprise	30,000.00	30,000.00
Hosen Electric Store	30,000.00	30,000.00
Abul Kaher Condensed Milk	30,000.00	30,000.00
Karim Electric Stored	30,000.00	30,000.00
Padma Textile Mills	30,000.00	30,000.00
Masud Corporation	30,000.00	30,000.00
Power Mat Bangladesh Ltd.	30,000.00	30,000.00
Rajshahi Jute Mills Ltd.	30,000.00	30,000.00
Noman Corpn.	10,000.00	10,000.00
Bagdad Electric Stors	30,000.00	30,000.00
Kohinoor Jute Mills	30,000.00	30,000.00
M/S.Farid Electric	30,000.00	30,000.00
M/S.B.M.Jute Mills	30,000.00	30,000.00
M/S G.M.Enerprise	30,000.00	30,000.00
M/S Basundhara Enterprise	30,000.00	30,000.00
M/S.Karim Jute Spinare	30,000.00	30,000.00
Dhaka Electric Supplies	30,000.00	30,000.00
Multi Power Eng. Dhaka	30,000.00	30,000.00



HUDA HOSSAIN & CO.
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	Amount in Taka	Amount in Taka
	30.06.2022	30.06.2021
M/S Crown Sils	30,000.00	30,000.00
Mesuk Electric	30,000.00	30,000.00
Younus One	30,000.00	30,000.00
Akiz Group	30,000.00	30,000.00
Jute Febriks Ltd. Dhaka	30,000.00	30,000.00
Desco Dhaka Bidure Betron Autko	60,000.00	60,000.00
Navana Electric	30,000.00	30,000.00
Unigroli Home	30,000.00	30,000.00
M/S Pakija Spining Mills	30,000.00	30,000.00
Meli Electric Co.	30,000.00	30,000.00
M/S Shakti Engineering	30,000.00	30,000.00
Adex Corporation,Dhaka	30,000.00	30,000.00
Bangla Electric	30,000.00	30,000.00
Islam Steel Mills Ltd.,Nasirabad,Ct	22,722.00	22,722.00
Bangladesh Oxyzen Co.	30,000.00	30,000.00
T.K.Group of Ind.	30,000.00	30,000.00
Rangpur Foundary Ltd.	30,000.00	30,000.00
Bajjid Steel Industris Ltd.	30,000.00	30,000.00
Iahsan steel Re-rolling Mils Ltd	30,000.00	30,000.00
Palash Electric Stores	30,000.00	30,000.00
M/s. Vartax Corporation Dhaka	25,000.00	25,000.00
Razia Electrics, Ctg.	30,000.00	30,000.00
New K.B.Electrics, Ctg.	30,000.00	30,000.00
Siraz Cycle Industries, Dhaka	30,000.00	30,000.00
Sultan Enterprise, Narayangonj	30,000.00	30,000.00
Yong Youn Croup, Ctg	30,000.00	30,000.00
Sun Rise Electric,Kustia	30,000.00	30,000.00
Sonergao Enterprise	30,000.00	30,000.00
Sunman Group	30,000.00	30,000.00
Standrad Group	30,000.00	30,000.00
Klipton Apparels Ltd.	30,000.00	30,000.00
Sanowar drink & beverage	30,000.00	30,000.00
A Safa Trading	30,000.00	30,000.00
New Forid Electrics	30,000.00	30,000.00
Ridvi Electrics	30,000.00	30,000.00
Sanji Textile Mills	30,000.00	30,000.00
Usha Jute Spinners	30,000.00	30,000.00
Hira Electrics	30,000.00	30,000.00
Twinkale Corporation	30,000.00	30,000.00
Rosora Spining Mills Ltd	30,000.00	30,000.00
Nasir Glass Industries Ltd	30,000.00	30,000.00
Prime Group of industries	30,000.00	30,000.00
S Alam Group of Company	30,000.00	30,000.00
Barka Power Ltd	30,000.00	30,000.00
Dorine Power	30,000.00	30,000.00
Gwl Dhaka	30,000.00	30,000.00
Sahaji Trading Corporation	30,000.00	30,000.00
Ahsan Enterprise	30,000.00	30,000.00
Mostafa Paper Complex	30,000.00	30,000.00
Nirabhi prakosholi b.b bob comil	99,909.00	99,909.00
Four H Group	30,000.00	-
Sahriar Steel Mills Ltd.	30,000.00	-
Asia Composite Mills Ltd.	30,000.00	-
	3,926,761.30	3,836,761.30



31.03	Workers profit participation fund (80%)	30.06.2022	30.06.2021
a)	Opening Balance	2,221,425.08	2,627,224.70
	Add:Provision during the year	-	1,988,593.58
	Realised from Salary & Wages	28,500.00	181,000.00
	Total Fund	2,249,925.08	4,796,818.28
	Less:Paid to WPPF Trust	2,225,884.98	2,575,393.20
	Closing Balance	24,040.10	2,221,425.08
 Workers Welfare fund (10%)			
b)	Opening Balance	259,897.02	139,322.82
	Add:Provision during the year	-	248,574.20
		259,897.02	387,897.02
	Less:Paid	259,897.02	128,000.00
	Closing Balance	-	259,897.02
 Workers profit participation fund			
Bangladesh Sromic Kalyan Fundation(10%)			
c)	Opening Balance	1,609,737.82	4,738,849.62
	Add:Provision during the year	-	248,574.20
		1,609,737.82	4,987,423.82
	Less:Paid	-	3,377,686.00
	Closing Balance	1,609,737.82	1,609,737.82
a)	Workers Profit Participation fund(80%)	24,040.10	2,221,425.08
b)	Workers Welfare fund(10%)	-	259,897.02
c)	Bangladesh Sromic Kolyan Foundation(10%)	1,609,737.82	1,609,737.82
		1,633,777.92	4,091,059.92



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32.00 DETAILS OF TRADE CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

CHATTOGRAM		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
1	M/S Amin Jute Mills Ltd	2,322.03	2,322.03
2	M/S Otomation Engeniaring	2.86	2.86
3	M/S Amin Textile Mills-1	1,637.18	1,637.18
4	M/S Amin Textile Mills-2	113.40	113.40
5	M/S R R Textile Mills	292.04	292.04
6	M/S Usmania Glass Factory	0	1,641.15
7	M/S Elias Brothers	1.35	1.35
8	M/S Islam steel mills	11.12	10.64
9	M/S Uniglory Home	3,075.57	3,075.57
10	M/S Deputy Director,BUBO,Bagura	155.38	155.38
11	M/S Asiatic Coton Mills	507.07	507.07
12	M/S Ahsan Group	1.18	1.18
13	M/S Jamuna Fertilizer	0	2,892.58
14	M/S M M Enterprise	108.49	108.49
15	M/S Karnafully Paper Mills Ltd	44,234.43	13,332.43
16	M/S Karnafully Rayon & Kemicals	1,680.84	1,680.84
17	M/S Karnafully Jute Mills Ltd	97.72	97.72
18	M/S Comilla PBS-1	1,916.16	1,916.16
19	M/S Baraka Power	0	288.47
20	M/S Gulfra Habib Ltd.	403.72	403.72
21	M/S CUET	354.20	354.20
22	M/S Chittagong PBS-3	343.96	343.96
23	M/S Chittagong Dry Dock ltd	3,540.30	3,539.59
24	M/S China Bangla	23.00	23.00
25	M/S Chittagong Jute Manufacturing	388.60	388.60
26	M/S Chittagong Camical Complex	1,647.62	1,647.62
27	M/S Jenson & nikolsons	-	7,765.76
28	M/S T & T Metal Industrise	441.78	441.78
29	M/S T S P Complex	281.03	155.75
30	M/S Tecnika Enternational	572.95	572.95
31	M/S Natural Gas Fertilizer	112.04	112.04
32	M/S Exe. Eng. Rowjan	195.38	195.38
33	M/S Nur & Brothers	4,821.67	4,821.67
34	M/S Exe. Eng. BUBO, Gazipur	542.99	542.99
35	M/S Pabna Sugar mills ltd	1.23	1.23
36	M/S Palash Electric	7.89	7.89
37	M/S Fashions Metal	81.77	81.77
38	M/S Bangladesh Furniture	2,405.28	2,405.28
39	M/S Bikrompur Enterprise	578.10	578.10
40	M/S Munni Tredars	1,562.70	1,562.70
41	M/S Megna Kondence mills	9,301.48	9,301.48

DETAILS OF TRADE CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

CHATTOGRAM		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
42	M/S Misuk Electrice	13.80	13.80
43	M/S Mesco	39.99	39.99
44	M/S Marse Electrice	113.47	113.47
45	M/S Rajshahi suger mills ltd	573.56	573.56
46	M/S Khulna ato	1.57	1.57
47	M/S Rezia Electric	13.31	13.37
48	M/S Rana Enterprise	1,052.45	1,052.45
49	M/S Laxmipur PBS	459.07	459.07



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50	M/S	Sentral Electric	88.93	88.93
51	M/S	Supar Electric	-	81.07
52	M/S	Sabur Enterprise	3,695.14	3,695.14
53	M/S	City General Insurencs	10,852.09	10,852.09
54	M/S	Mahbub Electrics	27.64	27.64
55	M/S	Baghdad Dhaka Kerpet	444.75	444.75
56	M/S	S Alam Bag Manu.	0	5.78
57	M/S	Hidelbarg sement	181.64	181.64
58	M/S	Bangladesh Forest Reserc Ins.	109.51	109.51
59	M/S	Jarin Plantation	497.32	497.32
60	M/S	Gazipur T State (BD)	748.96	748.96
61	M/S	Pahartoli Textile mills	0	1,100.99
62	M/S	Twoinkel Corporation	1.85	1.85
63	M/S	Comilla PBS-4	772.95	772.95
64	M/S	Sylet PBS-1	193.77	193.77
65	M/S	Vola PBS	621.47	621.47
66	M/S	Chattogram PBS-2	985.88	985.88
67	M/S	Chatok Cement	1,140.33	1,140.33
68	M/S	Exe. Eng. Monsurabad,ctg	0	71,347.96
69	M/S	Hafiz Jute Mills Ltd	193.47	193.47
70	M/S	BUBO,Hobigong,Sylet	170.05	170.14
71	M/S	Comilla PBS-4	772.95	-
72	M/S	Coxbazar PBS	7,435.91	-
73	M/S	Cgittagong Uria Fertilizer	5,566.11	-
74	M/S	Comilla PBS-2	1,033.49	-
75	M/S	Chandpur PBS-2	620.83	-
CHATTOGRAM TOTAL			122,186.77	160,852.92

DETAILS OF TRADE CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

CHATTOGRAM,Nandankan		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
1	M/S Sanji Textile Mills Ltd	0.54	0.54
2	M/S Rezia Electric	2.42	2.42
3	M/S Misuk Electric	0.24	0.24
4	M/S B F I D C,Captai	1.05	1.05
5	M/S Ratan Electric	0.30	0.30
6	M/S Cosmopoliton Electric	-	183.70
7	M/S Binimoy Electric	1.75	1.75
8	M/S New K B K Electric	0.55	0.55
9	M/S B S R M	1.59	1.59
10	M/S Mostafa Group	0.32	0.32
CHATTOGRAM,NANDANKAN TOTA		8.76	192.46

DETAILS OF TRADE CREDITORS ARE AS FOLLOWS 30.06.2022

MYMANSING		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
1	M/S G M Enterprise	131.93	131.93
MYMANSING, TOTAL		131.93	131.93

DETAILS OF TRADE CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

DHAKA,TEJGONG		2021-2022	2020-2021
SL No	Name of the Party	Taka	Taka
1	M/S Tangail PBS	0.33	0.33
2	M/S Alnur Electric	10.77	12.75
3	M/S Dhaka PBS-3	2.00	2.00



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4	M/S	Netrokona PBS	1.00	1.00
5	M/S	Shariotpur PBS	1.00	1.00
6	M/S	Rangpur PBS	29,964.00	29,964.00
7	M/S	Janata Jute Mills Ltd	1.00	-
8	M/S	Deko Food	56.50	-
9	M/S	Adex Electric Ltd	839.00	
		TEJGONG TOTAL	30,875.60	29,981.08

DETAILS OF TRADE CREDITORS ARE AS FOLLOWS AS ON 30-06-2022

		DHAKA, BAITUL MOKARRAM	2021-2022	2020-2021
SL No		Name of the Party	Taka	Taka
1	M/S	Alempia Textile	556.14	556.14
2	M/S	Akij Group	1,479.16	1,076.23
3	M/S	Star Jute Mills Ltd	6,547.32	6,547.32
4	M/S	R N S Electrice	1,675.98	1,675.98
5	M/S	Sonargao Enterprise	521.40	214.89
6	M/S	Sultana Enterprise	124.72	124.72
7	M/S	Sanrise Electrice	132.38	132.38
8	M/S	R K Siraunix	65.10	65.10
9	M/S	Ridisha Group	0.79	0.79
10	M/S	Siraj cicle	400.96	400.96
11	M/S	Sundarban Textile mills	15.68	15.68
12	M/S	Uria Fertilizer	254.11	254.11
13	M/S	Shyampur sugar mills Ltd	270.05	270.05
14	M/S	Uniglory home	30,342.10	30,342.10
15	M/S	Young One Group	79.55	79.55
16	M/S	Usha jute spinners	10.50	10.50
17	M/S	Uta Group	-	187.92
18	M/S	Sowdia Electric	17,519.90	16,529.42
19	M/S	Adex Engeniaring	135.31	135.31
20	M/S	S S Electric	54.36	54.36
21	M/S	Energy Pack Ind	168.45	168.45
22	M/S	Kaderia Textile	16.95	16.95
23	M/S	Crown mills, Dhaka	2,008.86	2,008.86
24	M/S	Karpeting jute mills Ltd	9,010.34	9,010.34
25	M/S	Karim Electric Store	50.77	-
26	M/S	Kohinur jute mills Ltd	41.24	41.24
27	M/S	Karim jute Spinners Ltd	9.53	4.33
28	M/S	Standard Group	61.53	61.53
29	M/S	Kustia Sugar Mills Ltd.	1,326.92	1,326.92
30	M/S	Khalispur jute mills Ltd	37,672.87	37,672.87
31	M/S	New Farid Electric	211.24	211.24
32	M/S	Zil Bangla sugar mills Ltd	777.81	777.81
33	M/S	Joypurhat sugar mills Ltd	228.03	228.03
34	M/S	Khulna HardBoard mills	68,092.56	68,092.56
35	M/S	G M Enterprise	487.32	486.75
36	M/S	Jatio jute mills Ltd	5,137.52	5,137.52
37	M/S	Thakurgao sugar mills	268.36	326.36
38	M/S	Hosen Electric	1,563.32	481.92
39	M/S	Daina Electric	323.16	323.16
40	M/S	A safa trading	291.48	291.48
41	M/S	Prime Group	257.96	257.96
42	M/S	D E S C O	256.60	256.60
43	M/S	Hira Electrics	2,065.11	1,462.83
44	M/S	keru & co	118.97	139.37
45	M/S	Darooni Textile mills	4.23	4.23
46	M/S	The Cricent jute mills Ltd	19,433.35	19,433.35
47	M/S	The Ridvi Electric	373.46	366.46
48	M/S	North Bengal sugar mills	3,737.91	3,287.79
49	M/S	New Sunlite	8,302.06	8,302.06



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50	M/S	Navana Electric	191.66	191.66
51	M/S	Nowapara jute mills ltd	510.37	510.37
52	M/S	National Fan ltd	89.78	88.78
53	M/S	National Tubes ltd	57.40	58.40
54	M/S	Orient Textile mills	292.63	292.63
55	M/S	Pancagar Sugar mills	5,072.63	5,072.63
56	M/S	Padma Textile mills	20,920.73	20,920.73
57	M/S	Palas Uria Fartiliger	2,563.17	2,563.17
58	M/S	Powerman of Bangladesh	1,259.43	1,259.43
59	M/S	Platinam jute mills	17,800.05	17,800.05
60	M/S	Pabna Sugar mills ltd	11.63	11.63
61	M/S	Faridpur jute Fibers	772.68	772.68
62	M/S	Fency Electric	234.13	234.13
63	M/S	Bangladesh Jute Mills Ltd	9,418.58	9,418.58
64	M/S	Faridpur sugar mills ltd	1,241.66	2,318.19
65	M/S	Bengale Telcommunication	280.40	280.40
66	M/S	Bangladesh masintools	3.88	5.88
67	M/S	Bangla Electric	888.75	262.87
68	M/S	Bandhu Tredars	302.07	302.07
69	M/S	Belal Electric	721.05	721.05
70	M/S	Micro Engeniaring	440.00	440.00
71	M/S	Mili Electric	329.73	329.73
72	M/S	Jamuna Fertilizer	5,661.68	5,661.68
73	M/S	Jesor jute mills	851.41	851.41
74	M/S	Rajshahi sugar mills	11,870.38	11,894.65
75	M/S	Rowswa spining mills	1,176.11	1,176.11
76	M/S	Rajshahi jute mills ltd	5,345.02	5,345.02
77	M/S	Rangpur suger mills ltd	197.00	197.00
78	M/S	DECA	1,475,253.46	1,475,253.46
79	M/S	Exe.Eng. Asugong	489.59	489.59
80	M/S	Ameca,BUBO,Tongi	5,008,912.00	5,008,912.00
81	M/S	Dhaka PBS-1	114,380.00	114,380.00
82	M/S	Jamalpur PBS	53,564.00	53,564.00
83	M/S	Gazipur PBS-1	234,960.00	234,960.00
84	M/S	Meherpur PBS	109,770.00	109,770.00
85	M/S	Norsindi PBS-1	111,883.00	111,883.00
86	M/S	Bagerhat PBS	1,798,357.00	1,798,357.00
87	M/S	Norsindi PBS-2	534,188.00	534,188.00
88	M/S	Narayangong PBS-2	111,830.00	111,830.00
89	M/S	Magura PBS	1,963.00	1,963.00
90	M/S	Mymansing PBS-2	-	30,166.00
91	M/S	Rangpur PBS-2	-	3,019,295.00
92	M/S	Ameca,Tongi,Gazipur	417,255.00	417,255.00
93	M/S	Matador Bolpen	4.00	-
94	M/S	Sima Spining Mills	3.12	-
95	M/S	Fariha Nitrex Ltd	6.77	-
96	M/S	Ambar Board	2.04	-
97	M/S	Dorin Power	9.01	
		Dhaka Total	10,283,817.42	13,330,099.46
		Chattogram Total	122,186.77	160,852.92
		Nandankanon Total	8.76	192.46
		Mymansing	131.93	131.93
		Tejjong Total	30,875.60	29,981.08
		Grand Total (Dhaka +Chi+Nan+Tejgo	10,437,020.48	13,521,257.85



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33.00 **Sales:**

SEC Wire
 HDB Copper Wire
 Bare Copper Wire

Less: VAT:
 SEC Wire
 HDB Copper Wire
 Bare Copper Wire

Sales Value(With Discount)

Less: Trade Discount/Commission

SEC Wire
 HDB Copper Wire
 Bare Copper Wire

Sales Value (With Income Tax)

Net Sales Value After Income Tax

SEC Wire
 Bare Copper Wire
 Bare Copper Wire Anillined

34.00 **Cost of Goods Sold:**

Raw-Material Consumed
 Fuel & Lubricant
 Packaging Materials
 Wages & Salary(Factory)
 Electricity,Power,Water & Gas
 Factory Expenses(Others)
 Repair & Maintenance
 Insurance
 Depreciation
 Other Materials
 Total Factory Expenses:
 Less:Scrap

Add:Opening Stock of Work in Process
 Less:Closing Stock of Work in Process

Total Production Cost

Add:Opening Stock of Finished Goods
 Less:Closing Stock of Finished Goods

Total Cost of Sales:

TAKA	TAKA
As on 30.06.2022	As on 30.06.2021
124,575,221.16	564,867,353.93

136,468,869.94	717,309,593.01
1,625,606.33	6,819,893.24
5,119,311.50	1,601,811.68
143,213,787.77	725,731,297.93

17,399,891.14	94,271,446.82
211,829.97	180,225.70
231,151.50	208,931.96
17,842,872.61	94,660,604.48
125,370,915.16	631,070,693.45

10,707,871.13	66,191,310.61
35,636.60	12,028.91
795,694.00	66,203,339.52
124,575,221.16	564,867,353.93

108,361,107.67	556,846,835.58
1,378,139.76	6,627,638.63
4,092,466.00	1,392,879.72
113,831,713.43	564,867,353.93

34.01	101,686,948.82	479,113,852.98
34.02	140,736,189.20	382,401,128.42
34.03	161,974.00	391,518.00
34.04	937,040.41	6,134,920.00
34.05	34,780,353.25	42,487,573.00
34.06	7,623,944.00	11,670,767.00
5.00	8,540,747.00	12,006,074.00
5.00	1,621,482.43	1,648,651.15
5.00	561,797.00	524,391.00
5.00	5,248,506.07	5,339,641.81
5.00	302,369.00	330,372.60
12.00	200,514,402.36	462,935,036.98
12.00	1,717,400.00	2,438,200.00
	198,797,002.36	460,496,836.98

9.00	12,548,000.00	40,016,000.00
9.00	10,517,320.00	12,548,000.00
9.00	2,030,680.00	27,468,000.00
9.00	200,827,682.36	487,964,836.98

10.00	92,333,520.00	83,482,536.00
10.00	191,474,253.55	92,333,520.00
10.00	(99,140,733.55)	(8,850,984.00)
10.00	101,686,948.82	479,113,852.98



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	As on 30.06.22	As on 30.06.21	TAKA	TAKA
			As on 30.06.22	As on 30.06.21
34.01 Raw Material Consumed	146.400	561.600	140,736,189.20	382,401,128.42
Opening Stock	Qty.(M.Ton)	Qty.(M.Ton)		
Copper Wire	100.000	270.000	99,200,604.01	163,528,354.00
Varnish	23.600	63.200	13,579,827.55	36,722,075.09
	123.600	333.200	112,780,431.56	200,250,429.090
Add:Purchase During the year				
Copper Wire	180.000	320.000	183,381,532.14	276,159,924.78
Varnish	32.000	32.000	22,672,386.31	18,771,206.11
Total Purchase	212.000	352.000	206,053,918.45	294,931,130.890
Scrap return from Floor(Re- coverable)				
Total collection	212.000	352.000	206,053,918.45	294,931,130.890
Total Stock	335.600	352.000	318,834,350.010	495,181,559.980
Less:Transferred to Production				
Copper Wire	130.000	490.000	131,205,500.46	340,487,674.77
Varnish	16.400	71.600	9,530,688.74	41,913,453.65
Raw Material Consumed	146.400	561.600	140,736,189.20	382,401,128.42
Closing Stock				
Copper Wire	150.000	100.000	151,376,635.69	99,200,604.01
Varnish	39.200	26.600	26,721,525.12	13,579,827.55
Total	189.200	126.600	178,098,160.81	112,780,431.56
34.02 Packing Materials:				
Opening Stock:				
Bobin	11,166.00	24,256.00	448,581.05	2,727,903.18
Other Materials	-		2,600,435.33	2,741,225.33
	11,166.00	24,256.00	3,049,016.38	5,469,128.51
Add:Purchase During the year				
Bobin	13,793.00	23,459.00	789,250.09	3,752,947.87
Other Materials	-		(720,764.00)	(38,140.00)
	13,793.00	23,459.00	68,486.09	3,714,807.87
Total	24,959.00	47,715.00	3,117,502.47	9,183,936.38
Less:Issued During the year :-				
Bobin	9,136.00	36,549.00	873,815.41	6,032,270.00
Other Materials	-	-	63,225.00	102,650.00
Consumption during the year	9,136.00	36,549.00	937,040.41	6,134,920.00
Closing Stock	15,823.00	11,166.00	2,180,462.06	3,049,016.38
Bobin	15,823.000	11,166.00	364,015.73	448,581.05
Other Materials	-	-	1,816,446.33	2,600,435.33



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34.03 Salary & Wages(Factory):

	Worker Taka	Staff Taka	Officer Taka	TAKA As on 30.06.22	TAKA As on 30.06.21
Basic Salary	6,867,825.00	5,265,564.00	3,485,072.00	15,618,461.00	17,863,210.00
Over-Time		328,337.00		328,337.00	314,892.00
House-rent	3,487,334.00	2,376,071.00	1,528,765.00	7,392,170.00	8,291,983.00
Medical Allowance	725,407.00	358,464.00	183,000.00	1,266,871.00	1,394,802.00
Conveyance Allowance	94,767.00	54,000.00		148,767.00	165,860.00
Shift Allowance	152,861.00	2,942.00		155,803.00	195,163.00
Washing Allowance	47,384.00	15,600.00		62,984.00	70,901.00
Festival Bonus	1,801,500.00	1,249,306.00	944,200.00	3,995,006.00	3,333,236.00
Production Bonus(Incentive)				-	4,080,310.00
Leave-Pay & Gratuity	1,716,958.00	1,316,392.25	1,219,476.00	4,252,826.25	4,898,884.00
Provident Fund	686,152.00	376,068.00	52,824.00	1,115,044.00	1,226,988.00
Recreation Leave Allowance		9,110.00	21,470.00	30,580.00	130,740.00
Rotating Allowance	58,500.00			58,500.00	76,750.00
Educational Exp.	157,160.00	107,194.00	4,000.00	268,354.00	310,870.00
Risk Allowance	64,800.00			64,800.00	75,534.00
Charge Allowance			21,850.00	21,850.00	57,450.00
	15,860,648.00	11,459,048.25	7,460,657.00	34,780,353.25	42,487,573.00



HUDA HOSSAIN & CO.
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	TAKA	TAKA
	As on 30.06.2022	As on 30.06.2021
34.04	<u>Electricity,Power,Water & Gas:</u>	
	Electricity	7,623,944.00
	Water	7,488,303.00
	Gas	37,786.00
		97,855.00
		7,623,944.00
		11,670,767.00
34.05	<u>Factory Expenses (Others):</u>	
	Canteen Subsidy	921,655.00
	Ramjan Iftary	79,310.00
	Medical Expenses	36,020.00
	Printing & Stationery	159,960.00
	Uniform	322,134.00
	Entertainment	97,543.00
	Conveyance	142,071.00
	Postage & Telegram	600.00
	Advertisement	309,654.00
	Sample Teste fee/Tec.Fee	107,125.00
	News Paper	2,300.00
	Cleaning & Senitation	6,100.00
	Milk Supply	19,305.00
	Travelling	35,063.00
	Annual Sports	560,098.00
	Training Exps.(Local)	-
	Inventory Exps.	20,000.00
	License Renewal	333,883.00
	Daily Labour	5,170,664.00
	Group Insurance	166,621.00
	Honurium of Tender Evaluaation	50,640.00
	Accidental Compensation	-
	Others	-
		8,540,747.00
		12,481,377.00
34.06	<u>Repair & Maintenance:</u>	
	Factory Building Repair	1,621,482.43
	Machinery Repair	606,541.00
	Equipment Repair	589,204.55
	Electric Equipment Repair	15,100.00
	Water Supply Repair	301,429.13
	Canteen Repair	25,199.75
	Vehicle Repair	20,600.00
		63,408.00
		1,621,482.43
		1,648,651.15



HUDA HOSSAIN & CO.
Chartered Accountants

	35.01	TAKA	TAKA
		As on 30.06.22	As on 30.06.21
35.00 <u>Administrative Expenses:</u>		26,710,953.91	28,560,996.32
Salary Allowance	18,465,163.75	20,254,912.50	
Canteen Subsidy	554,425.00	562,520.00	
Other Repair	18,139.00	47,670.00	
Vehicle Repair	-	69,758.00	
Group Insurance	87,478.00	90,537.00	
Vehicle Insurance	57,798.00	53,601.00	
Printing & Stationery	112,147.00	45,800.00	
Medical Expenses	17,835.00	24,423.00	
Uniform	200,506.91	199,464.00	
Entertainment	313,349.00	167,312.00	
Conveyance	7,620.00	12,480.00	
Telephone	198,052.00	149,536.00	
Postage & Telegram	13,093.00	20,082.00	
News paper	5,980.00	5,282.00	
Fuel	124,067.00	139,412.00	
Training Expenses	-	13,250.00	
Garden Expenses	2,050.00	8,650.00	
Travelling Expenses	394,197.00	303,886.00	
Vehicle Rent	1,802,047.00	1,880,183.00	
Washing & Sanitation	2,195.00	6,415.00	
Corporation Overhead	2,500,000.00	2,500,000.00	
Advertisement	63,736.00	31,795.00	
Board Metting Expenses	127,172.00	77,726.00	
Rent & Taxes	246,347.00	131,900.00	
Honurium of Tender Evaluaation	11,360.00	43,860.00	
Charity	16,500.00	-	
Cash in Safe		15,164.00	
Daily Labour	-	411,133.00	
Depreciation	1,033,997.25	1,238,904.82	
Cleaning & Senitation		5,000.00	
Fire Insurance	12,931.00	50,340.00	
Picnic	322,768.00	-	
	26,710,953.91	28,560,996.32	



35.01 Salary & Allowance(Admn.):

	Staff Taka	Officer Taka	TAKA As on 30.06.22	TAKA As on 30.06.21
Basic Salary	4,885,275.00	3,481,495.00	8,366,770.00	8,457,536.00
House-rent	2,432,212.00	1,424,722.00	3,856,934.00	3,904,481.00
Medical Allowance	509,250.00	108,565.00	617,815.00	647,352.00
Conveyance Allowance	94,000.00	3,600.00	97,600.00	106,190.00
Charge Allowance	6,000.00	(957.00)	5,043.00	67,197.00
Washing Allowance	23,735.00		23,735.00	25,534.00
Festival Bonus	1,263,242.00	930,456.00	2,193,698.00	1,489,852.00
Incentive Bonus			-	2,141,958.00
Leave-Pay & Gratuity	1,221,318.75	1,225,664.00	2,446,982.75	2,461,059.50
Provident Fund	425,807.00	27,036.00	452,843.00	496,474.00
Recreation Leave Allowance	67,340.00	125,260.00	192,600.00	246,552.00
Shift Allowance	5,810.00		5,810.00	13,460.00
Educational Exp.	173,000.00	32,333.00	205,333.00	197,267.00
	11,106,989.75	7,358,174.00	18,465,163.75	20,254,912.50



HUDA HOSSAIN & CO.
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36.00 Audit Fee:
 External Audit Fee

TAKA	TAKA
As on 30.06.2022	As on 30.06.2021
24,200.00	16,400.00
24,200.00	16,400.00
24,200.00	16,400.00
34,050.00	40,000.00

37.00 Legal Expenses:

38.00 Selling Expenses:
 Salary & Allowance 38.01
 Group Insurance
 Canteen Subsidy
 Printing & Stationery
 Uniform
 Entertainment
 Conveyance
 Telephone
 Medical Expenses
 Advertisement
 Tarvelling Expenses
 News Paper
 Washing
 Sales Promotion
 Insurance-Lory Risk
 Carriage Outward
 Sales Centre
 Sales Centre House Rent
 Postage
 Honurium of Tender Evaluation
 Annual Sports
 Others

14,162,796.48	19,707,216.50
10,050,258.00	12,276,673.50
58,320.00	60,358.00
388,045.00	429,995.00
89,656.00	38,554.00
109,563.00	86,615.00
153,872.00	86,680.00
11,635.00	15,110.00
3,000.00	21,501.00
10,579.48	17,259.00
688,639.00	615,560.00
86,356.00	83,205.00
2,300.00	2,450.00
1,170.00	1,665.00
382,065.00	45,968.00
169,973.00	2,101,827.00
252,564.00	1,120,593.00
281,732.00	497,124.00
1,390,990.00	1,997,595.00
19,129.00	22,585.00
12,950.00	3,240.00
-	175,326.00
-	7,333.00
14,162,796.48	19,707,216.50



HUDA HOSSAIN & CO.
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38.01 Salary & Allowance (Selling) :

	Staff Taka	Officer Taka	TAKA	TAKA
			As on 30.06.2022	As on 30.06.2021
Basic Salary	2,129,535.00	2,614,181.00	10,050,258.00	12,276,673.50
House-rent	972,744.00	1,230,966.00	4,743,716.00	5,265,992.00
Medical Allowance	147,961.00	108,629.00	2,203,710.00	2,440,478.00
Conveyance Allowance	18,000.00	3,600.00	256,590.00	289,500.00
Festival Bonus	529,680.00	635,542.00	21,600.00	25,779.00
Incentive Bonus			1,165,222.00	972,512.00
Recreation Leave Allowance		39,740.00	-	1,276,260.00
Leave-Pay & Gratuity	532,385.00	914,963.00	39,740.00	71,050.00
Provident Fund	28,392.00	95,319.00	1,447,348.00	1,618,314.50
Washing Allowance	3,525.00		123,711.00	261,695.00
Eductional Expenses.	9,177.00	30,919.00	3,525.00	5,593.00
Charge Allowance		5,000.00	40,096.00	49,500.00
	4,371,399.00	5,678,859.00	10,050,258.00	12,276,673.50



HUDA HOSSAIN & CO.
Chartered Accountants

39.00 Financial Expenses:

Interest of Head Office Current A/C
 Bank Charge
 Bank Interest

TAKA	TAKA
As on 30.06.22	As on 30.06.2021
2,587,772.12	
287,400.00	874,906.25
873,162.26	466,555.50
1,427,209.86	-
2,587,772.12	1,341,461.75

40.00 Other Income:

Drum Sale/Scrap sale
 Sale of Tender Form
 Fine
 Bank Interest
 Miscellaneous

26,966,590.70	14,527,326.69
2,880,000.00	8,730,990.00
59,700.00	423,139.96
600.00	400,000.00
24,007,920.70	4,950,279.73
18,370.00	22,917.00
26,966,590.70	14,527,326.69

41.00 Retained Earnings:

Opening Balance
 Add: Net Profit After Tax (From
 Less: Profit Transferred to Head Office

619,056,472.48	624,653,892.00
624,653,892.00	596,593,524.00
(5,597,419.52)	33,060,368.00
-	(5,000,000.00)
619,056,472.48	624,653,892.00

42.00 Earnings per Share:

Net Profit after Tax
 No. of Ordinary Shares Outstanding

(5,597,420)	35,340,114
125,000	125,000

Earning per Share

-44.78	282.72
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c) $\mathcal{P}_1 \cap \mathcal{P}_2$

c) $\mathcal{P}_1 \cap \mathcal{P}_2$

c) $\mathcal{P}_1 \cap \mathcal{P}_2$