

বার্ষিক প্রতিবেদন

২০২৪-২০২৫



শ্যামপুর সুগার মিলস് লিমিটেড
SHYAMPUR SUGAR MILLS LIMITED
শ্যামপুর, রংপুর।

বৃক্ষাত্তে দেশীয় আকেন্দা চিনি

পাওয়া যায়



দেশীয় চিনি পুরিতমানে সর্বোৎকৃষ্ট
আখ হতে সরাসরি উৎপাদিত

হাত বাঢ়ালেই পাওয়া যাচ্ছে প্যাকেটজাত

আখের চিনি



আখের চিনির বৈশিষ্ট্য

- অন্য চিনি থেকে বহুগুণ নিষ্ঠার ফলে
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- পৃষ্ঠানে ও থাণে অতুলনীয়
- শিখাদের উপযোগী ও স্বাস্থ্যকর
- হাইড্রোজ, বোন চারকোল ও ক্ষতিকর
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ক্ষণবিহীন উৎপাদিত ও প্যাকেটজ্বর্ত

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তিটারিন	- ২১০.১৯ মিঃ গ্রাম
কোলেস্টেরল	- ০০
এনাজি	- ৩৫৭ কিলোক্রান্টি

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সবাই মিলে কিনি
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প্রক্ষতকারক
বাংলাদেশ চিনি ও খাদ্য শিল্প করপোরেশন
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শ্যামপুর সুগার মিলস্কি লি.
শ্যামপুর, রংপুর।

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শ্যামপুর সুগার মিলস্লি.

পরিচালকমন্ডলী

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পরিচালক	:	জনাব আজহারুল ইসলাম, উপসচিব
পরিচালক (Independent)	:	জনাব মোঃ আব্দুল আজিজ এফসিএমএ
পরিচালক	:	জনাব মোহাম্মদ ছাইফুল্লাহ, প্রধান (পরিকল্পনা ও উন্নয়ন)
ব্যবস্থাপনা পরিচালক	:	জনাব মোহাম্মদ মোশারফ হোসেন

অন্যান্য তথ্য

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নিরীক্ষক	:	মেসার্স এস কে বড়ুয়া অ্যান্ড চার্টার্ড অ্যাকাউন্ট্যান্টস
		২/১৮৪ (নিচ তলা ও দ্বিতীয় তলা), নিউ ওএইসএস, মহাখালী, ঢাকা।

কম্প্লায়েন্স অডিটর	:	বার অ্যান্ড অ্যাসোসিয়েটস, কস্ট অ্যান্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস ৬/এ/১ (গ্রাউন্ড ফ্লোর), সেগুন বাগিচা, ঢাকা-১২০৭।
রেজিষ্টার্ড অফিস	:	শ্যামপুর সুগার মিলস্লি লিমিটেড পোস্ট: শ্যামপুর, জেলা: রংপুর।
শেয়ার অফিস	:	চিনিশিল্ল ভবন (৬ষ্ঠ তলা) ৩, দিলকুশা বাণিজ্যিক এলাকা, ঢাকা-১০০০।
কারখানা	:	শ্যামপুর সুগার মিলস্লি লিমিটেড পোস্ট: শ্যামপুর, জেলা: রংপুর।
ব্যাংকার্স	:	সোনালী ব্যাংক লি., শিল্প ভবন কর্পোরেট শাখা, মতিঝিল বাণিজ্যিক এলাকা, ঢাকা-১০০০।
		জনতা ব্যাংক লি., দিলকুশা কর্পোরেট শাখা, দিলকুশা বাণিজ্যিক এলাকা, ঢাকা-১০০০।
		জনতা ব্যাংক লি., শ্যামপুর শাখা, শ্যামপুর, বদরগঞ্জ, রংপুর।



রশিদুল হাসান
চেয়ারম্যান
বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন

বাণী

শ্যামপুর সুগার মিলস্লি. এর ৩৫ তম বার্ষিক সাধারণ সভায় সকলকে জানাই শুভেচ্ছা।

বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের অধীনে শ্যামপুর সুগার মিলস্লি. ১৯৬৭ সালে প্রতিষ্ঠিত হয় এবং ১৯৭২ সালে জাতীয়করণ করা হয়। পরবর্তীতে মিলটি ১৯৯০ সালে পুঁজিবাজারে তালিকাভুক্ত হয়। সরকারের পক্ষ থেকে আখ মাড়াই বন্ধ ঘোষণার পর হতে গত ৪ (চার) মাড়াই মৌসুম থেকে শ্যামপুর সুগার মিলস্লি. এর মাড়াই কার্যক্রম স্থগিত থাকলেও অত্র অঞ্চলের আখ চাষিয়া, আখ চাষে আগ্রহী আছে। তাই শ্যামপুর সুগার মিলটিকে আধুনিকায়ন করে পুনরায় চালুর কথা চিন্তা ভাবনা করছে বর্তমান সরকার।

বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের লোকসান কমিয়ে লাভজনক ও গতিশীল করার জন্য সরকার বেশকিছু পদক্ষেপ গ্রহণ করেছে। আখ সংকটের কারণে এই সংস্থাটি চিনি উৎপাদন লক্ষ্যমাত্রায় পৌছাতে পারছে না। ফলে প্রতিবছরই মোটা অংকের লোকসান গুনতে হচ্ছে। বিএসএফআইসি আখচাষে উত্তম চর্চার মাধ্যমে আখের ফলন উন্নীত করার নিমিত্ত চিনিকলের খামার ও প্রগতিশীল আখচাষিদের জমিতে বীজবর্ধন প্রদর্শনী আখক্ষেত স্থাপন করে আখের ফলন বৃদ্ধির কার্যক্রম চলমান রেখেছে। ইক্ষু গবেষণা ইনসিটিউট এর সঙ্গে সমন্বয় করে উন্নত ও নতুন উন্নাবিত ইক্ষুর জাত এবং ইক্ষু উন্নয়ন প্রযুক্তি মিলসমূহে বিস্তার/বাস্তবায়ন করার উদ্যোগ গ্রহণ করা হয়েছে। শুধু চিনি উৎপাদনের জন্য নয়, প্রকৃতির ভারসাম্য রক্ষা করতে আখচাষকে ধরে রাখা প্রয়োজন। এজন্য অবকাঠামোগুলোকে আধুনিকায়ন এবং শক্তিশালী করে, কম খরচে উচ্চফলনশীল জাতের আখ চাষ, উৎপাদন প্রক্রিয়া নিয়ে গবেষণা এবং পণ্যের বহুমুহীকরণ করতে হবে। পাশাপাশি চিনিকলগুলোতে দক্ষ প্রশাসন ও অর্থনৈতিক কাজের স্বচ্ছতা নিশ্চিত করা গেলে বাংলাদেশের চিনিকলের সুদিন ফিরে আসবে বলে আমার বিশ্বাস।

আমি শ্যামপুর সুগার মিলস্লি. এর ভবিষ্যত কার্যক্রমে শেয়ারহোল্ডারসহ, আখচাষি, কর্মকর্তা/কর্মচারী, ঢাকা স্টক এক্সচেঞ্জ পিএলসি ও বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনসহ সংশ্লিষ্ট সকলের সহযোগিতা কামনা করছি।


রশিদুল হাসান

শ্যামপুর সুগার মিলস্লি.

শেয়ার অফিস (৬ষ্ঠ তলা)

চিনিশিল্ল ভবন, ৩ দিলকুশা বা/এ, ঢাকা-১০০০।

রেজিস্টার্ড অফিস : শ্যামপুর সুগার মিলস্লি.

গোঁট শ্যামপুর, জেলা: রংপুর।

কারখানা : শ্যামপুর, রংপুর।

শেয়ার অফিস : চিনিশিল্ল ভবন (৬ষ্ঠ তলা)

৩, দিলকুশা বা/এ, ঢাকা।

৩৫ তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি।

শ্যামপুর সুগার মিলস্লি. এর সম্মানিত শেয়ারহোল্ডারগণের জ্ঞাতার্থে জানানো যাচ্ছে যে, কোম্পানি'র ৩৫ তম বার্ষিক সাধারণ সভা নিম্নলিখিত বিষয়াদি সম্পাদনকল্পে ১৫ ডিসেম্বর, ২০২৫ / ৩০ অগ্রহায়ণ ১৪৩২ রোজ সোমবার বেলা ১১:০০ ঘটিকায় হাইব্রিড প্লাটফর্মে (চিনিশিল্ল ভবন, ৯ম তলা, ৩ দিলকুশা বা/এ, ঢাকা) অনুষ্ঠিত হবে। সভার লিংক

<https://shyampsug35.hybridagmbd.net>

১। ৩০ জুন, ২০২৫ তারিখে সমাপ্ত অর্থবছরের নিরীক্ষিত স্থিতিপত্র, লাভ-লোকসান হিসাব, নিরীক্ষকদের প্রতিবেদন এবং পরিচালকমণ্ডলীর প্রতিবেদন গ্রহণ ও অনুমোদন;

২। পরিচালকমণ্ডলীর সুপারিশকৃত ২০২৪-২০২৫ অর্থবছরের জন্য নো ডিভিডেন্ড ঘোষণা;

৩। অবসর গ্রহণকারী পরিচালক মনোনয়ন/নির্বাচন;

৪। ২০২৫-২০২৬ অর্থবছরের জন্য বহিঃনিরীক্ষক নিয়োগ ও তাঁদের ফি নির্ধারণ;

৫। ২০২৪-২০২৫ অর্থবছরের **Compliance Auditor** নিয়োগের কার্যোভর অনুমোদন;

৬। ২০২৫-২০২৬ অর্থবছরের জন্য **Compliance Auditor** নিয়োগ ও তাঁদের ফি নির্ধারণ;

কোম্পানি বোর্ডের আদেশক্রমে



কোম্পানি সচিব

তারিখ: ১৭ নভেম্বর, ২০২৫

দ্রষ্টব্য:

- বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের Directive dated: March 10, 2021 অনুসরণে কোম্পানি'র বার্ষিক সাধারণ সভা হাইব্রিড প্লাটফর্মে অনুষ্ঠিত হবে।
- কোম্পানি'র শেয়ার লেনদেন (ক্রয়-বিক্রয়) ১৩-১১-২০২৫ তারিখ বক্ত।
- কোম্পানি'র বার্ষিক সাধারণ সভায় যোগদান এবং অংশগ্রহণের বিস্তারিত পদ্ধতি যথাসময়ে শেয়ারহোল্ডারদের ই-মেইল আইডিতে জানানো হবে। এটি কোম্পানি'র ওয়েব সাইট <https://shsm.bsfic.gov.bd> > শেয়ার সংক্রান্ত তথ্যাদিতে পাওয়া যাবে।
- বার্ষিক সাধারণ সভায় শেয়ারহোল্ডারদের পক্ষে সভায় যোগদান ও ভোটদানের জন্য উপযুক্ত প্রতিনিধি (প্রেস্রি) নিযুক্ত করতে পারবেন। প্রেস্রি ফরম সঠিকভাবে পূরণ করে কোম্পানি'র শেয়ার অফিসের ই-মেইল shsmagm31@gmail.com এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।
- কোম্পানি'র বার্ষিক সাধারণ সভার আলোচ্যসূচির ওপর শেয়ারহোল্ডারগণ আগাম প্রশ্ন শেয়ার অফিসের ই-মেইল: shsmagm31@gmail.com এ প্রেরণ করতে পারবে।
- সভা আরম্ভ হওয়ার ১৫ মিনিট পূর্বে শেয়ারহোল্ডারদের Log in করার জন্য উৎসাহিত করছি। ভার্চুয়াল বার্ষিক সাধারণ সভায় প্রবেশ করার ক্ষেত্রে যে-কোনো কারিগরি / প্রযুক্তিগত অসুবিধার জন্য ০১৭৩২৮৯০৬৮১, ০১৭৯১০৮৪৬৫ নম্বরে যোগাযোগ করতে পারবেন।
- সম্মানিত শেয়ারহোল্ডারবৃন্দের মধ্যে যারা সরাসরি অংশগ্রহণ করবেন তাঁদের চিনিশিল্ল ভবন (৯ম তলা), ৩ দিলকুশা, ঢাকা উপস্থিতি থাকার জন্য অনুরোধ করা হলো।
- ২০২৪-২০২৫ অর্থবছরের বার্ষিক প্রতিবেদন শেয়ারহোল্ডারগণের ই-মেইল ঠিকানায় পাঠানো হবে এবং কোম্পানি'র ওয়েবসাইটে <https://shsm.bsfic.gov.bd> > শেয়ার সংক্রান্ত ফোল্ডারে পাওয়া যাবে।

বিশেষ দ্রষ্টব্য: সম্মানিত শেয়ারহোল্ডারবৃন্দের সদয় অবগতির জন্য জানানো যাচ্ছে যে, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের বিধি মোতাবেক বার্ষিক সাধারণ সভায় কোনো প্রকার উপহার/খাবার/যাতায়াত ভাতা প্রদানের ব্যবস্থা থাকবে না।

শ্যামপুর সুগার মিলস লি.

শ্যামপুর, রংপুর।

পরিচালকমণ্ডলীর প্রতিবেদন (২০২৪-২০২৫ অর্থবছর)

সম্মানিত শেয়ারহোল্ডারবৃন্দ,
আসসালামু আলাইকুম।

আপনারা সবাই অবগত আছেন যে, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন কর্তৃক জারিকৃত নির্দেশনার আলোকে ৩৫তম বার্ষিক সাধারণ সভা হাইব্রিড প্লাটফর্মে অনুষ্ঠিত হচ্ছে। হাইব্রিড প্লাটফর্মে উপস্থিত সকলকে জানাই আন্তরিক ধন্যবাদ ও শুভেচ্ছা।

সুবীরন্দ:

আমি এখন ৩০-০৬-২০২৫ তারিখ সমাপ্ত অর্থবছরে কোম্পানি'র সামগ্রিক কর্মকাণ্ড, আর্থিক অবস্থা ও নিরীক্ষিত হিসাব বিবরণী সংক্ষিপ্তাকারে উপস্থাপন করছি।

উৎপাদন:

সরকারি সিন্ধান্তে ২০২০-২০২১ আখ মাড়াই মৌসুম থেকে কোম্পানি'র উৎপাদন কার্যক্রম স্থগিত রয়েছে। পরবর্তীতে সরকারি সিন্ধান্ত ও নির্দেশনা মোতাবেক প্রয়োজনীয় ব্যবস্থা গ্রহণ করা হবে।

মোট মুনাফা ও নিট মুনাফার হার:

বিবরণ	২০২৪-২০২৫ অর্থবছর (কোটি টাকা)	২০২৩-২০২৪ অর্থবছর (কোটি টাকা)
মোট লোকসান	-	২৪.৮১
নিট লোকসান	২৫.৩৮	২৪.৮১

২০২৪-২০২৫ অর্থবছরে কোম্পানি'র নিট লোকসান ২৫.৩৮ কোটি টাকা। যা পূর্ববর্তী বছরের তুলনায় ০.৯৭ কোটি টাকা অর্থাৎ ৩.৯৭% বেড়েছে। গত বছরের তুলনায় প্রশাসনিক খাতে ব্যয় এবং ব্যাংক খণ্ডের সুদের পরিমাণ বেশি হওয়ায় নিট লোকসানের পরিমাণ বেড়েছে।

অতিরিক্ত তথ্য:

- সকল বিবরণীতে কোম্পানি সংক্রান্ত বিষয়াবলি, পরিচালনা নীতিমালা, অর্থ প্রবাহ এবং তারল্যের পরিবর্তন সঠিকভাবে উপস্থাপিত হয়েছে;
- কোম্পানি'র হিসাব বহিসমূহ যথাযথভাবে সংরক্ষিত হয়েছে;
- আর্থিক বিবরণী প্রস্তুতকালে হিসাব সংক্রান্ত নীতিমালা যথাযথভাবে অনুসরণ করা হয়েছে;
- অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা যথাযথ ছিল এবং কার্যকর প্রয়োগ ও তত্ত্বাবধান নিশ্চিত করা হয়েছে;
- কোম্পানি'র শেয়ারহোল্ডিং পজিশন Annexure-II বর্ণিত আছে;
- পরিচালকমণ্ডলীর বোর্ড সভায় উপস্থিতির বিবরণ Annexure-III এ উপস্থাপন করা হয়েছে;
- ৫ (পাঁচ) বছরের পরিচালনা ও আর্থিক ফলাফলসমূহ Annexure-IV এ উপস্থাপন করা হয়েছে;
- সিইও/সিএফও এর ঘোষণা সার্টিফিকেট Annexure-A এ উপস্থাপন করা হয়েছে;
- বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশনের প্রোফর্মান্সযায়ী কর্পোরেট গভার্নেন্স কমপ্লায়েন্স Annexure-C এ বর্ণিত হয়েছে;
- Related party transaction সম্পর্কিত তথ্য আর্থিক বিবরণী Note- 28 এ বর্ণিত আছে।

IAS, IFRS সহ অন্যান্য আরোপযোগ্য আইন ও নীতির বাস্তবায়ন:

কোম্পানি আইন ১৯৯৪ এবং বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশন বুলস ১৯৮৭ অনুসরণপূর্বক কোম্পানি তার যাবতীয় আর্থিক লেনদেনের হিসাব সংরক্ষণসহ সঠিক আর্থিক অবস্থান প্রকাশ করে। International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) সহ অন্যান্য আরোপযোগ্য নীতিসমূহের পূর্ণ অনুসরণপূর্বক হিসাব ও প্রতিবেদন প্রস্তুত করার প্রক্রিয়া নিশ্চিত করা হয়েছে।

ত্রৈমাসিক হিসাব এর সাথে বার্ষিক নিরীক্ষিত আর্থিক বিবরণীর তাৎপর্যপূর্ণ পার্থক্য:

আলোচ্য অর্থবছরে ত্রৈমাসিক হিসাব এর সাথে বার্ষিক নিরীক্ষিত হিসাবের কোন তাৎপর্যপূর্ণ পার্থক্য পরিলক্ষিত হয়নি।

চূড়ান্ত হিসাবের ওপর নিরীক্ষকদের মন্তব্য:

২০২৪-২০২৫ অর্থবছরের হিসাবের ওপর বহিঃনিরীক্ষক কর্তৃক উপস্থাপিত নিরীক্ষা প্রতিবেদনের Qualified Opinion নিম্নরূপ:

১. স্থায়ী সম্পদ রেজিস্ট্রার IAS-19 অনুযায়ী প্রস্তুত করা হয়নি;
২. দীর্ঘদিন উৎপাদন বৰ্ক থাকায় কোম্পানি'র চলমান ধারা বজায় রাখা সম্ভব হচ্ছে না;
৩. IAS-19 অনুযায়ী Impairment test করা হচ্ছে না;
৪. IAS- 41 অনুযায়ী Biological Asset হিসাবভুক্ত করা হচ্ছে না;
৫. দীর্ঘদিন শাবৎ উৎসে কর্তৃত ভ্যাট এবং ট্যাক্স সরকারি কোষাগারে জমা দেওয়া হচ্ছে না;
৬. BSFIC এবং IAS-19 অনুযায়ী Gratuity provision করা হচ্ছে না;
৭. Foreign & Local loan Tk. 300,68,14,245 এর Bank statement বাদে অন্য কোনো প্রমাণক (sanction letter, agreement, amortization schedule, meeting minutes) পাওয়া যায়নি;
৮. ২০২৪-২০২৫ এর Stock Register যথাযথভাবে প্রস্তুত করা হয়নি;
৯. মিল হিসাবে প্রদর্শিত নোট ১৬ এ বিএসএফআইসি এর নিকট দেখানো হয়েছে ৩২০,২৫,৮৫,০৬৩ টাকা কিন্তু বিএসএফআইসি এর হিসাব রেকর্ডে দেখানো হয়েছে ৩২০,০৯,১৯,৫১৫ টাকা অর্থাৎ ১৬,৬৫,৫৪৮ টাকার গ্যাপ রয়েছে। যা রিকনসিলিয়েশন করা হয়নি।

চলমানধারা সংক্রান্ত:

কোম্পানি'র সুদসহ ব্যাংকের দায়-দেনা বৃক্ষি পেয়েছে এবং কোম্পানি'র পুঁজীভূত লোকসানের অংকও বৃক্ষি পেয়েছে। এতে কোম্পানি'র চলমানধারা বজায় রাখা বুঁকিপূর্ণ হিসেবে প্রতীয়মান হলেও স্থায়ী সম্পদ বিদ্যমান আছে।

লভ্যাংশ :

২০২৪-২০২৫ অর্থবছরে কোম্পানি'র নিট ২৫,৩৮,৫৩,৪১৩.০০ (পঁচিশ কোটি আটট্রিশ লক্ষ তিথান হাজার চারশত তোরো) টাকা লোকসান হওয়ায় পরিচালকমন্ডলী লভ্যাংশ প্রদানের সুপারিশ করতে পারছেনা বলে দুঃখ প্রকাশ করেছে।

পরিচালকবৃন্দের সম্মানী:

বিবরণ	২০২৪-২০২৫ অর্থবছর	২০২৩-২০২৪ অর্থবছর
পরিচালকবৃন্দের সম্মানী (লক্ষ টাকা)	২.২০	২.০০

২০২৪-২০২৫ অর্থবছরে পরিচালকবৃন্দকে পরিচালনা পর্ষদের ৪টি, অডিট কমিটির ৪টি এবং এনআরসি কমিটির ১টি সভার সম্মানী বাবদ ভ্যাট ও আয়করসহ সর্বমোট ২.২০ লক্ষ টাকা প্রদান করা হয়েছে। ২০২৩-২০২৪ অর্থবছরে পরিচালকবৃন্দকে সম্মানী বাবদ ২.০০ লক্ষ টাকা প্রদান করা হয়েছিল (আর্থিক বিবরণী নোট নম্বর- ৩২)।

কর্পোরেট গভার্নেন্স:

পরিচালকমন্ডলী কর্পোরেট গভার্নেন্স এর বিধি-বিধান যথাযথভাবে পালন করে আসছে। এছাড়া কোম্পানি'র সংশ্লিষ্ট কর্মকর্তাগণ কর্পোরেট গভার্নেন্স এর আলোকে কোম্পানি'র কর্মকাণ্ড ও পরিচালকমন্ডলীর নির্দেশনা প্রতিবেদন করছে।

অডিট কমিটি:

বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/-2006-158/207/ Admin/ 80, dated 03-June-2018 এর নির্দেশনানুযায়ী পরিচালনা পর্ষদ কর্তৃক গঠিত Independent পরিচালকসহ ৩ (তিনি) সদস্য বিশিষ্ট অডিট কমিটি রয়েছে। অডিট কমিটি অভ্যন্তরীণ নিরীক্ষা পদ্ধতি, আর্থিক প্রতিবেদন এবং বহিঃনিরীক্ষকদের প্রতিবেদন আলোচনা ও পর্যালোচনাপূর্বক তাঁদের মন্তব্য প্রতিবেদনে পেশ করেছেন। তাঁদের প্রতিবেদন Annexure-V এ উপস্থাপন করা হয়েছে।

ইনডিপেন্ডেন্ট পরিচালক:

বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/-2006-158/207/Admin /80, dated 03-June-2018 অনুযায়ী জনাব মোঃ আব্দুল আজিজ, এফসিএমএ ও জনাব আবু সাঈদ মোঃ শায়খুল ইসলাম, এফসিএমএ, Independent পরিচালক হিসেবে যথাযথ দায়িত্ব পালন করছেন।

নমিনেশন অ্যান্ড রিমুনারেশন কমিটি (এনআরসি) গঠন :

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন ৩, জুন ২০১৮ অনুযায়ী করপোরেট গভার্নেন্স কোড ৬ অনুযায়ী নমিনেশন অ্যান্ড রিমুনারেশন সাব কমিটি (এনআরসি) রয়েছে। কমিটি'র এ অর্থবছরে ১টি সভা অনুষ্ঠিত হয়েছে। এনআরসি কমিটির প্রতিবেদন Annexure-IX এ উপস্থাপন করা হয়েছে।

কম্প্লায়েন্স সার্টিফিকেট:

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/-2006-158/207/Admin/80, dated 03-June-2018 অনুযায়ী কম্প্লায়েন্স অডিটর হিসেবে জে ইউ আকন্দ অ্যান্ড অ্যাসোসিয়েটসকে ২৩-১২-২০২৪ খ্রি তারিখে অনুষ্ঠিত কোম্পানি'র ৩৪তম বার্ষিক সাধারণ সভায় ২০২৪-২০২৫ অর্থবছরের জন্য নিয়োগ দেওয়া হয়। ১৯ আগস্ট ২০২৫ তারিখে আইসিএমএবি এর কাউন্সিল কর্তৃক জে ইউ আকন্দ অ্যান্ড অ্যাসোসিয়েটস, কস্ট অ্যান্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস ফার্ম এর প্রিসিপাল জনাব মোঃ জসিম উদ্দিন আকন্দ কে কস্ট অ্যান্ড ম্যানেজমেন্ট অ্যাকাউন্ট্যান্টস আইন, ২০১৮ এর ধারা ১৯ এর উপ-ধারা (খ) অনুযায়ী তাঁর সদস্য পদ ৫ বছরের জন্য বাতিল করা হয় বিধায়, শ্যামপুর সুগার মিলস লি.এর ২০২৪-২০২৫ অর্থবছরের জন্য মেসার্স জে ইউ আকন্দ অ্যান্ড অ্যাসোসিয়েটস ফার্মের পরিবর্তে কোম্পানি'র ০১/২০২৫-২০২৬ নম্বর বোর্ড সভার সিন্কান্টের আলোকে অন্য কোনো ফার্মকে Compliance Auditor হিসেবে নিয়োগ দানের লক্ষ্যে PPR এর ১০০ ধারা অনুযায়ী গঠিত ৩ সদস্য বিশিষ্ট কমিটির মাধ্যমে পোদ্দার অ্যান্ড অ্যাসোসিয়েটসকে নিয়োগ দেওয়া হয়েছে। এ ফার্ম অডিট সম্পর্ক করে সার্টিফিকেট প্রদান করেছে যা প্রতিবেদনে উপস্থাপন করা হয়েছে (Annexure-B)।

আইনের প্রতি শুল্ক:

কোম্পানিটি গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের শিল্প মন্ত্রণালয়ের অধীন ও নিয়ন্ত্রণাধীন প্রতিষ্ঠান। এ প্রতিষ্ঠান বিএসইসি, ডিএসই এর বুলস অ্যান্ড রেগুলেশন প্রতিপালনসহ সরকারের সংশ্লিষ্ট মন্ত্রণালয়ের সকল ধরনের নির্দেশনা, নীতিমালা ও আইনের প্রতি শুল্কাশীল এবং রান্তীয় আইন ও বুলস যথাযথভাবে পালন করে আসছে।

বিধিবদ্ধ পরিশোধসমূহ:

কোম্পানিটি সরকারের শিল্প মন্ত্রণালয়ের নিয়ন্ত্রণাধীন বিধায় কর্মরত কর্মকর্তা, কর্মচারী ও শ্রমিকদের দেনা-পাওনা সরকারি বিধি-বিধানের আলোকে পরিশোধ করা হচ্ছে।

বিএপিএলসি (BAPLC) কার্যক্রম:

শ্যামপুর সুগার মিলস লি. কোম্পানি বাংলাদেশ অ্যাসোসিয়েশন অব পাবলিক লিস্টেড কোম্পানিজ (BAPLC) এর সদস্য।

সিডিবিএল কার্যক্রম:

সিডিবিএল এর মাধ্যমে ইলেকট্রনিক পদ্ধতিতে সিকিউরিটিজ এর হিসাবগত রাখা হয়েছে, প্রযোজনীয় দলিলাদি হস্তান্তর করা এবং বস্তুগত কোনো দলিলের হস্তান্তর ব্যতীত মালিকানা পরিবর্তনের কাজ সিডিবিএল এর মাধ্যমে করা হয়। শ্যামপুর সুগার মিলস লি. এর শেয়ার ১৩-১০-২০১০ তারিখ থেকে ঢাকা স্টক এক্সচেঞ্জ পিএলসি ইলেকট্রনিক পদ্ধতিতে লেনদেন হচ্ছে। বিএসইসি'র বিধি অনুযায়ী কোম্পানির শেয়ারহোল্ডারগণ সব রকম সুবিধা ভোগ করছেন।

যুক্তি ব্যবস্থাপনা:

কোম্পানিটি সরকারি মালিকানাধীন। প্রতিষ্ঠানটি শিল্প মন্ত্রণালয়ের মাধ্যমে অর্থ মন্ত্রণালয় কর্তৃক মনিটরিং করায় যুক্তি ব্যবস্থাপনা সম্পূর্ণ সরকারের নিয়ন্ত্রণাধীন।

নিরীক্ষক নিয়োগ :

২৩-১২-২০২৪ তারিখে অনুষ্ঠিত কোম্পানি'র ৩৪তম বার্ষিক সাধারণ সভার সিদ্ধান্ত অনুযায়ী মেসার্স এস কে বড়ুয়া অ্যান্ড কোং, চার্টার্ড অ্যাকাউন্ট্যান্টস ফার্মকে সর্বসাকুল্যে ৭৫,০০০.০০ টাকা প্রফেশনাল ফিতে ২০২৪-২০২৫ অর্থবছরের জন্য নিরীক্ষক নিয়োগ করা হয়েছিল। এ সভায় উক্ত ফার্ম অবসর গ্রহণ করবে।

পরিচালক নির্বাচন :

কোম্পানি'র আর্টিক্যালস অব অ্যাসোসিয়েশনের ৯১ নম্বর বিধি ও কোম্পানি আইনের বিধান অনুযায়ী বর্তমানে নিয়োজিত পরিচালকবৃন্দের এক তৃতীয়াংশ জনাব আজহারুল ইসলাম, পরিচালক (বানিজ্যিক) জ্যেষ্ঠতার ভিত্তিতে এ সভায় অবসর গ্রহণ করবেন এবং তিনি ৯২ নম্বর বিধি অনুযায়ী পুনঃনির্বাচন/মনোনয়নের ইচ্ছা প্রকাশ করেছেন। তিনি পুনঃনির্বাচন মনোনয়নের যোগ্যতা রাখেন।

ভবিষ্যত কার্যক্রম :

সরকারি সিদ্ধান্তে ২০২০-২০২১ মাড়াই মৌসুম হতে অত্র মিলের উৎপাদন কার্যক্রম স্থগিত করা হয়। ১৯-১২-২০২৪ খ্রি. তারিখের ৩৬,০৪,০০০.০৩৬,৯৯,০১৫,২৪-১৮১ নম্বর পত্র মোতাবেক সরকার কর্তৃক স্থগিতকৃত ০৬ টি মিলের মধ্যে গুরুত্বের ভিত্তিতে শ্যামপুর ও সেতাবগঞ্জ সুগার মিলস্লি. পুনরায় মাড়াই কার্যক্রম চালুকরণের নিমিত্ত মাড়াই কার্যক্রমের ওপর স্থগিতাদেশ প্রত্যাহার করা হয়েছে। মিলটি পুনরায় চালুকরণের জন্য প্রয়োজনীয় অর্থ বরাদ্দ চেয়ে বিএসএফআইসি, সদর দপ্তর কর্তৃক শিল্প মন্ত্রণালয়ের মাধ্যমে অর্থ মন্ত্রণালয়ে পত্র প্রেরণ করা হয়েছে। প্রয়োজনীয় অর্থ প্রাপ্তি সাপেক্ষে মিল চালু করার প্রচেষ্টা অব্যাহত রয়েছে।

কোম্পানি'র সার্বিক কর্মকাণ্ডে শ্রমিক, কর্মচারী, কর্মকর্তাগণ, কোম্পানি'র শেয়ারহোল্ডার, আখচারি ও চিনি শিল্পের সঙ্গে সংশ্লিষ্ট সকলকে কোম্পানি'র পক্ষ হতে আন্তরিক ধন্যবাদ জ্ঞাপন করছি। ভবিষ্যতে যাতে এ কোম্পানি আবার ঘুরে দাঁড়াতে পারে সে আশাবাদ ব্যক্ত করছি।

ধন্যবাদ

পরিচালকমণ্ডলীর পক্ষে,



রশিদুল হাসান

চেয়ারম্যান

বিএসএফআইসি

ANNEXURE – I

Director's report to the Financial Statements as per Section 184 of Companies Act 1994.

The Directors also report that:

- The Financial statements of the Company present true and fair view of Company's state of affairs result of its operation, cash flows and changes of equity.
- Books of Accounts have been maintained properly as required by the law.
- Appropriate accounting policies have been consistently applied in formulating the financial statements and accounting estimates were reasonable and prudent.
- The financial statements were prepared in accordance with International Accounting Standard (IAS) as applicable in Bangladesh.
- Internal Control System is sound in design and implemented and monitored effectively.
- The Government of Peoples Republic of Bangladesh has decided to suspend production due to recurring loss, high production cost, net capital deficiency of the operation activity of Shyampur Sugar Mills Ltd. As such the preparation of the financial statements of the company under going concern basis.

ANNEXURE – II

Pattern of Shareholding position on June 30, 2025 as required by the revised Corporate Governance Code under section 1.5 (xxiii) issued by BSEC.

Name of the shareholders	Status	Number of shares	Shareholding (%)
1. Parent/Subsidiary/Associates and other related parties.		N/A	
2. Directors:			
Dr. Lipika Bhadra,Chairman (Grade-1)	Director (Nominated)	Nil	
Mr.Md.Abul Kalam Azad	Director (Nominated)	Nil	
Mr. Azharul Islam	Director (Nominated)	Nil	
Mr. Md. Abdul Aziz FCMA	Independent Director	Nil	
Mr.Abu Sayed Md. Shaykhul Islam	Independent Director	Nil	
Mr.Muhammed Saifullah	Director (Nominated)	Nil	
Mr. Md. Masud Sadik	Director (Nominated)	Nil	
3. Chief Executive Officer, Chief Financial Officer, Company Secretary, Head of Internal Audit and their Spouses and minor Children:		N/A	
4. Executives:		N/A	
5. Shareholders holding 10% or more voting interest in the company:		N/A	

ANNEXURE-III

The Board Meeting held and attended by the directors on June 30, 2025 as required by the revised Corporate Governance Guidelines under section 1.5 (XX II) issued by BSEC:

Composition	Position	No. of Meeting Held	No. of Attendance
Dr. Lipika Bhadra ,Chairman (Grade-1)	Chairman	4	4
Mr.Md. Maniruzzaman Miah	Director	4	1
Mr. Abu Daiyan Mohammad Ahsanullah	Director	4	1
Mrs. Afroza Begum Parul	Director	4	1
Mr.Md.Abul Kalam Azad	Director	4	3
Mr. Azharul Islam	Director	4	3
Mr. Abdul Aziz FCMA	Independent Director	4	4
Mr. Abu Sayed Md.Shaykhul Islam	Independent Director	4	4
Mr.Muhammed Saifullah	Director	4	4
Mr. Md. Masud Sadik	Managing Director	4	4

Audit Committee Meeting attended by the directors of Shyampur Sugar Mills Ltd. during the year 2024-2025:

Name & Designation of Audit Committee Member's	Position	No. of Meeting Held	No. of Attendance
Mr. Abu Sayed Md.Shaykhul Islam FCMA	Chairman	4	4
Mr.Md. Maniruzzaman Miah	Member	4	2
Mr.Md.Abul Kalam Azad	Member	4	2
Mr. Muhammed Saifullah	Member	4	4

ANNEXURE – IV

Five years Key Operating and Financial Data

As per revised Corporate Governance Code under section 1.5 (XIX) issued by BSEC.

(Figure in lac)

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
Operating Data :					
Operating Revenue / Sales	-	40.18	24.79	66.83	1532.19
Cost of Goods Sold	-	(36.37)	(25.57)	-	(3846.03)
Stock Adjustment	-	-	-	20.25	-
Gross profit/Loss	-	3.80	(0.77)	87.08	(2313.83)
Operating Profit/(Loss)	(2551.67)	(2485.80)	(2231.44)	(2659.84)	(6281.49)
Net profit before tax	(2538.40)	(2441.40)	(2180.34)	(2651.17)	(6247.48)
Net profit after tax	(2538.53)	(2441.91)	(2180.80)	(2651.63)	(6256.87)
Earnings per share (EPS)	(50.77)	(48.84)	(43.62)	(53.03)	(125.14)
Balance Sheet & Other Data:					
Shareholder Equity	(65522.18)	(62995.91)	(60560.32)	(58378.66)	(55726.16)
Total Assets	1831.97	1931.09	2110.88	2331.84	2628.29
Total Current Assets	1375.47	1440.17	1565.86	1719.24	1924.38
Total Current Liabilities	37286.02	37809.70	38474.13	38121.18	37325.94
Total Long Term Liabilities	30068.14	27117.29	24197.08	22589.31	21028.52
Face Value Per Share	10	10	10	10	10
Share Outstanding	5000000	5000000	5000000	5000000	5000000
Dividend Paid	No Dividend				
Current Ratio	0.037	0.038	0.041	0.045	0.052
Debt Equity Ratio	(1.03)	(1.03)	(1.03)	(1.04)	(1.04)
Cane Crushing (M.T)	-	-	-	-	-
Sugar Production (M.T)	-	-	-	-	-
Recovery Rate (%)	-	-	-	-	-

ANNEXURE – V

Report of the Audit Committee

Report of the Audit Committee on June 30, 2025 as required by Corporate Governance Code under section 5.7 issued by BSEC.

Dear Shareholder(s)
Assalamu Alikum Wa-Rahmatullah

The formation and operation of the Audit Committee is based on the underlying corporate laws and regulations, currently accepted best practices and latest corporate governance code of Bangladesh Securities and Exchange Commission's (BSEC).

Composition of the Committee:

In accordance with the requirements of Corporate Governance Code of BSEC, the Audit Committee consists of 3 (Three) members from the Board of Directors including one independent director. The Company Secretary is working as member secretary of the Committee.

Committee Meetings:

The Committee held 4 (Four) meetings during the year 2024-2025. Audit Committee examined and reviewed the balance sheet along with financial statements of the company during the year submitted by S.K Barua & Co. Chartered Accountants and recommended to place before the Board Meeting.

Roles & Responsibilities of the Audit Committee:

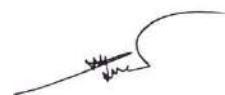
1. Review and examine the draft balance sheet, financial statements and recommended to place before Board of Directors for their consideration and approval.
2. Review the quarterly and half-yearly financial statements of accounts for proper submission of the same to the shareholders and regulatory authorities.
3. Audit Committee reviews the integrity of financial statements of the company to ensure that these reflect true and fair view of the Company's state of affairs for the year ended 30th June, 2025.
4. Reviewing Management and Internal Audit report on the effectiveness of the systems for internal financial control, financial reporting and risk management.
5. Reporting to the Board of Director on internal audit finding from time to time considering the significance of the issues.

Committee Report Summary:

The Audit Committee carried out its responsibilities in accordance with its terms of reference. The main activities carried out it's by the Committee were as follows:

1. Oversee the financial reporting process.
2. Worked with the Management to step up the Internal Audit Function.
3. Reviewed the external audit report of the Company with the external Auditors.
4. Reviewed and commented on the quarterly and annual financial statements before submission to the Board for approve.
5. Reviewed the financial statements of the Company for the year ended 30th June, 2025. The financial position of the company shall be placed for discussing in the coming AGM.
6. Monitoring accounting policies and principles.
7. Recommend to revalue the assets of the company and update the revaluation accounts through proper audit for raising capital.

On behalf of the committee



Abu Sayed Md. Shaykhul Islam
Chairman, Audit Committee

ANNEXURE-VI

Brief resume of directors

Director's who seek re-appointment and newly appointed director as per revised Corporate Governance Code under section 1.5 (xxiv) issued by BSEC.

Mr. Rashidul Hassan,Chairman:

Presently Rashidul Hassan holds the position of Chairman at Bangladesh Sugar & Food Industries Corporation (BSFIC) under the administrative control of Ministry of Industries. He was born in 1967. His father's name is Md. Abdullah and mother's name is Jahan Ara Siddique. He obtained his bachelor degree in Civil Engineering from BUET in 1992 and completed his masters degree in Civil Engineering from Florida International University, USA in 2001. Mr. Hassan joined in Bangladesh Civil Service (Public Works Cadre) in November, 1995. He successfully completed a number of professional trainings and courses in home and abroad & worked in different capacity in the Dhaka Mass Transit Company Limited, UNDP,Ministry of Railways, Bridges Division, Ministry of Industries. He attended and participated in many foreign trainings and visited several countries.

Mr.Azharul Islam, Director (Marketing):

Azharul Islam is working as the Director (Marketing). He was born in Shariatpur district. He has obtained Doctor of veterinary Medicine and M.S degree from Bangladesh Agricultural University, Mymensingh. Mr. Islam joined in Bangladesh Civil service (Administration) in 2006. He worked as Assistant commissioner, Assistant Commissioner (Land), Upazilla Nirbahi Officer, Additional deputy commissioner and Deputy director, Local government in different districts of the country. He was awarded public Administration award in 2022. He visited India, Australia, Singapore, and Malaysia.

Muhammad Mosaruf Hossain,Managing Director,(SHSM):

Muhammad Mosaruf Hossain is currently working as the Managing Director of Shyampur Sugar Mills Ltd. under Bangladesh Sugar & Food Industries Corporation & also nominated Director Of Shyampur Sugar Mills Ltd. He was born in 1977 in Manikgonj District. His Fathers name is Late Badsha Baypari and Mothers name is Suria Khatun. He is the fellow member of the Institute of Cost & Management Accounts of Bangladesh (ICMAB). He has obtain Masters of Accounting from Dhaka College,Dhaka under National University. He started his carrier Bangladesh Sugar & Food Industries Corporation of Manager (Finance) , He served various position as incharge General Manager (Finance), General Manager (Finance) of Carew & Co.(BD) Ltd. He served Managing Director of Mobarakganj Sugar Mills Ltd. and Managing Director of Carew and Company(Bangladesh) Ltd.,Darsona,Chuadanga.

ANNEXURE –VII

Compliance of Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 Dated: 3 June, 2018

1. Board of Directors:

1.1 Board Size:

Shyampur Sugar Mills Ltd. Board of Directors consists of 8 (Eight) members including 2 (Two) Independent Directors which complies with the requirements by the regulations of BSEC.

1.2 Independent Directors:

- (i) The requirement as prescribed under the sub-clause (a) of BSEC Notification under reference has been fulfilled except appointed female independent director.
- (ii) The requirement as prescribed under the sub-clause (b) of BSEC Notification under reference has been fulfilled except appointed female independent director.
- (iii) The appointment of Independent Director has been approved by the Board of Directors and shall be approved by the Shareholders in the Annual General Meeting (AGM).
- (iv) A code of conduct of all Board members and a record of compliance of the code has been maintained.
- (v) The tenure of Independent Director nominated shall be 3(three) years which may be extended for 1 (one) term only.

1.3 Qualification of Independent Director (ID):

- (i) The appointment of Independent Director (ID) is a highly knowledgeable and qualified person. They are able to ensure compliance with financial, regulatory and corporate laws and can make meaningful contribution to business of the Company.
- (ii) No relaxation of the qualification of ID is required.

1.4 Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer:

Different individuals have been appointed for the post of the Chairman of the Board and the Managing Director (MD) and /or Chief Executive Officer of the Company. Their roles and responsibilities have been defined clearly.

1.5 The Director's Report to Shareholders:

All the requirements have been fulfilled properly.

1.6 Meetings of the Board of Directors:

The company shall conduct its Board Meeting and fulfilled all requirements according to the notification of BSEC guidelines.

1.7 Code of conduct for the chairperson, other Board members and Chief Executive Officer

All requirements have been fulfilled properly.

2. Governance of Board of Directors of Subsidiary Company.

There is no Subsidiary Company of Shyampur Sugar Mills Ltd.

3. Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary(CS):

Four different persons have been appointed for the post of CEO, CFO, HIAC and the CS. The CEO, CFO, HIAC and the CS attend the meeting regularly and fulfilled all duties.

4. Board of Directors Committee

For ensuring good governance in the company, the Board has:

- a) Audit Committee and
- b) Nomination and Remuneration Committee.

5. Audit Committee

(I) Responsibility to the Board of Directors.

The board has constituted an audit committee as a sub-committee of the board for the company according to the conditions of BSEC guideline. The Audit Committee shall be responsible to the Board.

(II) Constitution of the Audit Committee:

The Audit Committee comprises of 3(three) members including 1(One) independent director. All the members of the Committee are literate on financial management and able to analyze and interpret financial statements effectively. The company Secretary acts as the secretary of the committee.

(III) Chairperson of the Audit Committee:

The Independent Director has been appointed as the Chairman of the Audit Committee. He also attends the Annual General Meeting following the BSEC guidelines.

(IV) Meeting of the Audit Committee

The Audit Committee shall conduct at least its four meetings in a financial year.

(V) Role of Audit Committee:

The Audit committee has performed its duties and responsibilities according to the guidelines given by BSEC.

(VI) Reporting of the Audit Committee:

The audit committee report to the Board of Directors from time to time. It immediately informs Board of Directors regarding any deviation, conflict of interest and any other matters necessary to ensure the true and fair view of the financial statements.

(VII) Reporting to the shareholders and general investors:

The audit committee report has been disclosed in Annual General Meeting of Shyampur Sugar Mills Ltd.

6. Nomination and Remuneration Committee (NRC):

The Board has constituted Nomination and Remuneration Committee as a sub-committee of the Board for the company according to the notification of BSEC Guidelines.

7.1 Constitution of the NRC:

The NRC Comprise of 3 (three) members including 1(One) Independent Director. All Members of the Committee are non-executive Directors and nominated and appointed by the board. The company Secretary acts as Secretary of the Committee.

7.2 Chairperson of the NRC:

The Independent Director has been appointed as the chairperson of the NRC. He also attend the Annual General Meeting following the BSEC guidelines.

7.3 Meeting of the NRC:

The NRC Shall conduct at least one meeting in a financial year.

7.4 Role of NRC:

The committee has performed its duties and responsible according to the guidelines given by BSEC.

7.5 Reporting of NRC:

The Nomination and Remuneration committee report has been disclosed in Annual General Meeting of Shyampur Sugar Mills Ltd.

7. External or Statutory Audit:

The board has recommended the statutory auditor of Shyampur Sugar Mills Ltd. and approved by the shareholders at the AGM as per BSEC guidelines strictly.

8. Maintaining a website by the Company.

The Company has official website and disclose information.

9. Reporting and Compliance of Corporate Governance:

The provisions of BSEC regulation have been fulfilled regarding the compliance and reporting of corporate governance.

Annexure-VIII

Statement of Management's Discussion and Analysis of CEO / Managing Director under clause 1.5 (XXV)

In accordance with the notification of Bangladesh Securities and Exchange Commission No: BSEC/CMRRCD/2006-158/Admin/80, Dated: 03, June 2018.

As per above clause I undersigned hereby and certify that:

The financial statements of Shyampur Sugar Mills Ltd. have been prepared in accordance with the Companies Act. 1994, International Accounting Standard (IAS) / International Financial Reporting Standards (IFRS) and other applicable laws, rules and regulations.

There is no change in accounting policies and estimation in this financial year; everything is consistence with previous year.

During the year, the company had no production due to production suspend order issued by the Government of People's Republic of Bangladesh as well as higher interest rate of bank loan. As a result loss incurred during this period.



Muhammad Mosaruf Hossain
CEO / Managing Director

Annexure-IX

Report of the Nomination and Remuneration Committee (NRC) For the year ended on 30 June 2025

Report of the NRC on June 30,2025. As required by the revised Corporate Governance Code under section 6.5 issued by BSEC.

Dear Shareholder's
Assalamu Alaikum wa-Rahmatullah.

The Nomination and Remuneration Committee (NRC) was constituted by the Board of Directors of Shyampur Sugar Mills Ltd. to fulfill the requirements as per the Corporate Governance Code notification 2018 issued by Bangladesh Securities and Exchange Commission (BSEC) .

The meeting of Nomination and Remuneration Committee was held by the members of the committee and the Managing Director, Chief financial officer and Head of Internal Audit of the company on invitation. The Company Secretary Performed the Secretarial function of the committee. The committee carried out the duties and responsibilities for Nomination and Remuneration policy.

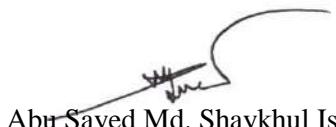
Composition of Nomination and Remuneration Committee:-

In accordance with the requirements of Corporate Governance Code of (BSEC) the Nomination and Remuneration Committee consists of 3(three) members from the Board of Directors including one Independent Director. The Company Secretary is working as member secretary of the committee.

Major Activities the Nomination and Remuneration Committee in 2024-2025:-

The committee held 1(one) meeting during the financial year 2024-2025. The major activities of the Nomination and Remuneration Committee in 2024-2025 are stated below-

- 1) Shyampur Sugar Mills Ltd. is the Concern of Bangladesh Sugar and Food Industries Corporation. The Corporation is governed by Bangladesh Industrial Enterprise (Nationalization) order 2018. Reviewed various activities of Shyampur Sugar Mills Ltd. in the light of Nomination and Remuneration policy of the company i.e. Bangladesh Industrial Enterprise (Nationalization) order 2018, Bangladesh Sugar and Food Industries Corporation Employee Service Regulation 1989, National Pay Scale 2015 and Wages and Productivity Commission 2015.The Company has adopted the Rumination policy of the corporation.
- 2) Review annual development steps taken, recommend and review the company's human resources and training policy.
- 3) Recommend to management to resume business operation as soon as possible for incoming revenue generation.



Abu Sayed Md. Shaykhul Islam

Chairman
Nomination and Remuneration Committee

Shyampur Sugar Mills Ltd.
Declaration by CEO and CFO

Date: 26.10.2025

The Board of Directors
Shyampur Sugar Mills Ltd.
Chinishilpa Bhaban, 3, Dilkusha
C/A Dhaka-1000.

Subject: Declaration on Financial Statements for the year ended on 30.06.2025.

Dear Sirs,

Pursuant to the condition No. I (5) (xxvi) imposed vide the Commission's Notification No. BSEC/CMRRC/2006-158/207/Admin/80, Dated: 3 June, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

1. The Financial Statements of Shyampur Sugar Mills Ltd. for the year ended on 30.06.2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;
2. The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order to the financial statements to reveal a true and fair view;
3. The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
4. To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
5. Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the company were consistently followed; and
6. The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern .

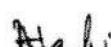
In this regard, we also certify that:-

1. We have reviewed the financial statements for the year ended on 30.06.2025 and that to the best of our knowledge and belief:
 - (a)These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - (b)These statements collectively present true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws.
2. There are, to the best knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.

Sincerely yours,



Muhammad Mosaruf Hossain
Chief Executive Officer (CEO)



Md. Fazle Alahi
Chief Financial Officer (CFO)



Report to the Shareholders of Shyampur Sugar Mills Ltd. on compliance on the Corporate Governance Code.

We have examined the compliance status to the Corporate Governance Code by **Shyampur Sugar Mills Limited** for the year ended on June 30, 2025. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, Dated: 3 June 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

- (a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the Commission Except under conditions number 6(1)(b),6(5)(b)(i);
- (b) The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;
- (c) Proper books and records have been kept by the company as required under the Companies Act, 1994, the securities laws and other relevant laws ; and
- (d) The Governance of the company is satisfactory.

For Podder & Associates

Jayanta Kumer Podder

Cost & Management Accountants

Place: Dhaka

Dated: November 16, 2025

ANNEXURE-C
As Per condition no.1(5)(xxvii)

Shyampur Sugar Mills Ltd.

Status of Compliance with the Corporate Governance Code (CGC)
For the year ended 30th June 2025

Status of compliance with the conditions imposed by the Commission's Notification No.BSEC/CMRRC/2006-158/207/Admin/80, dated 03 June
(Report under Condition No. 9.00)

Condition No.	Title	Compliance Status		Remarks (if any)
		Complied	Not Complied	
1	Board of Directors:-			
1(1)	Size of the Board of Directors			
	The total number of members of a company's Board of Directors (hereinafter referred to as "Board") shall not to be less than 5 (five) and more than 20 (twenty).	✓		The SSML Board is comprised of 08 Directors including the Managing Director.
1(2)	Independent Directors			
1(2)(a)	At least 2 (two) directors or One-fifth (1/5) of the total number of directors in the company's board, whichever is higher, shall be independent directors; any fraction shall be considered to the next integer or whole number for calculating number of independent director(s);	✓		02 out of 08 directors are appointed as Independent Director
1(2)(a)(i)	Provided that the Board shall appoint at least 1(one) female independent director in the Board of Directors of the company;	-	-	The company has not yet appointed any female Independent Director.
1(2)(b)	Without contravention of any provision of any other laws, for the purpose of this clause, an "independent director" means a director-			
1(2)(b)(i)	Who either does not hold any share in the company or holds less than one percent (1%) shares of the total paid-up shares of the company;	✓		
1(2)(b)(ii)	Who is not a sponsor of the company and is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company on the basis of family relationship and his or her family members also shall not hold above mentioned shares in the company;	✓		
1(2)(b)(iii)	Who has not been an executive of the company in immediately preceding 2 (two) financial years;	✓		-
1(2)(b)(iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary or associated companies;	✓		-
1(2)(b)(v)	Who is not a member or TREC (Trading Right Entitlement Certificate) holder, director or officer of any stock exchange;	✓		-
1(2)(b)(vi)	Who is not a shareholder, director excepting independent direct or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	✓		-
1(2)(b)(vii)	Who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code;	✓		-
1(2)(b)(viii)	Who is not an independent director in more than 5 (five) listed companies;	✓		-
1(2)(b)(ix)	Who has not been reported as a defaulter in the latest Credit Information Bureau (CIB) report of Bangladesh bank for non-payment of any loan or advance or obligation to a bank or a financial institution; and"	✓		-
1(2)(b)(x)	Who has not been convicted for a criminal offence involving moral turpitude;	✓		-
1(2)(c)	The independent director(s) shall be appointed by the board and approved by the shareholders in the Annual General Meeting (AGM);	✓		-
1(2)(c)(1)	"Provided that the Board shall appoint the independent director, subject to prior consent of the Commission, after due consideration of recommendation of the Nomination and Remuneration Committee(NRC) of the company;"	✓	-	
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days;	✓		
1(2)(e)	The tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for 1 (one) tenure only;	✓		-
1(3)	Qualification of Independent Director.-			

		Compliance Status	
1(3)(a)	Independent director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial, regulatory and corporate laws and can make meaningful contribution to business.	✓	-
1(3)(b)(i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk. 100.00 million or any listed company or a member of any national or international chamber of commerce or registered business association; or"	-	-
1(3)(b)(ii)	Corporate Leader who is or was a top level executive not lower than Chief Executive officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid up capital of Tk. 100.00 million or of a listed company;	-	-
1(3)(b)(iii)	Former or existing official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or law: Provided that in case of appointment of existing official as independent director, it requires clearance from the organization where he or she is in service; or"	-	-
1(3)(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law;	-	
1(3)(b)(v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification;	✓	-
1(3)(c)	The independent director(s) shall have at least 10(ten) years of experiences in any field mentioned in clause (b);	✓	-
1(3)(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission.	-	-
1(4)	Duality of Chairperson of the Board of Directors and Managing Director or Chief Executive Officer.-		
1(4)(a)	The positions of the Chairperson of the Board and the Managing Director (MD) and/or Chief Executive Officer (CEO) of the company shall be filled by different individuals;	✓	-
1(4)(b)	The Managing Director (MD) and/or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company;	✓	-
1(4)(c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company;	✓	-
1(4)(d)	The Board shall clearly define respective roles and responsibilities of the Chairperson and the Managing Director and/or Chief Executive officer;	✓	-
1(4)(e)	In the absence of the Chairperson of the Board, the remaining members may elect one of themselves from non-executive directors as chairperson for that particular Board's meeting; the reason of absence of the regular Chairperson shall be duly recorded in the minutes.	-	-
1(5)	The Directors' Report to the Shareholders		
1(5)(i)	An industry outlook and possible future developments in the industry;	✓	-
1(5)(ii)	The Segment-wise or product-wise performance;	✓	-
1(5)(iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	✓	-
1(5)(iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	✓	-
1(5)(v)	A discussion on continuity of any extraordinary activities and their implications (gain or loss);	-	-
1(5)(vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party, nature of transactions and basis of transactions of all related party transactions;	✓	-
1(5)(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or through any others instruments;	-	-
1(5)(viii)	An explanation if the financial results deteriorate after the company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Share Offer, Direct Listing etc.;	-	-
1(5)(ix)	An explanation on any significant variance that occurs between Quarterly Financial Performance and Annual Financial Statements;	✓	-
1(5)(x)	A statement of remuneration paid to the directors including independent directors;	✓	-

		Compliance Status	
1(5)(xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	✓	-
1(5)(xii)	A statement that proper books of account of the issuer company have been maintained;	✓	-
1(5)(xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	✓	-
1(5)(xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	✓	-
1(5)(xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored;	✓	-
1(5)(xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	✓	-
1(5)(xvii)	A statement that there is no Significant doubt upon the issuer company's ability to continue as going concern, if the issuer company is not considered to be a going concern, the fact along with reasons thereof shall be disclosed;	✓	-
1(5)(xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained;	✓	
1(5)(xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	✓	-
1(5)(xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;	✓	- Due to loss company has not declared any dividend.
1(5)(xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	-	- N/A
1(5)(xxii)	The total number of Board meetings held during the year and attendance by each director;	✓	-
1(5)(xxiii)	A report on the pattern of shareholding disclosing the aggregate number of shares (along with name-wise details where stated below) held by:-		
1(5)(xxiii)(a)	Parent or Subsidiary or Associated Companies and other related parties (name-wise details);	✓	-
1(5)(xxiii)(b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance their spouses and minor children (name- wise details);	✓	-
1(5)(xxiii)(c)	Executives;	✓	-
1(5)(xxiii)(d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details).	✓	
1(5)(xxiv)	In case of the appointment or reappointment of a director, a disclosure on the following information to the shareholders:-		
1(5)(xxiv)(a)	a brief resume of the director	✓	-
1(5)(xxiv) (b)	nature of his/her expertise in specific functional areas;	✓	-
1(5)(xxiv) (c)	Names of companies in which the person also holds the directorship and the membership of committees of the board.	✓	-
1(5)(xxv)	A management's Discussion and Analysis signed by CEO or MD presenting detailed analysis of the company's position and operations along with a brief discussion of changes in financial statements, among others, focusing on:		
1(5)(xxv)(a)	Accounting policies and estimation for preparation of financial statements;	✓	-
1(5)(xxv)(b)	Changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	-	- No such changes during the year
1(5)(xxv)(c)	Comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	✓	-
1(5)(xxv)(d)	compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	✓	-
1(5)(xxv)(e)	briefly explain the financial and economic scenario of the country and the globe;	✓	-
1(5)(xxv)(f)	risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company; and	✓	-
1(5)(xxv)(g)	future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	✓	-
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per Annexure-A .	✓	-

		Compliance Status	
1(5)(xxvii)	The report as well as certificate regarding compliance of conditions of this code as required under condition No. 9 shall be disclosed as per Annexure-B and Annexure-C;	✓	-
1(5)(xxviii)	The Directors' report to the Shareholders does not require to include the business strategy or technical specification related to products or services, which have business confidentiality."	✓	-
1(6)	Meetings of the Board of Directors		
	The company shall conduct its Board meetings and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Code.	✓	-
1(7)	Code of Conduct for the Chairperson, other Board members and Chief Executive Officer.		
1(7)(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC), for the Chairperson of the Board, other board members and Chief Executive Officer of the company;	✓	-
1(7)(b)	The code of conduct as determined by the NRC shall be posted on the website of the company	✓	-
2	Governance of Board of Directors of Subsidiary Company:-		SSML doesn't have any subsidiary Company
2(a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;		N/A
2(b)	At least 1 (one) independent director of the Board of the holding company shall be a director on the Board of the subsidiary company;		N/A
2(c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company.		N/A
2(d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;		N/A
2(e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.		N/A
3.	Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO) Head of Internal Audit and Compliance (HIAC) and Company Secretary(CS):-		
3(1)(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), Company Secretary (CS), a Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC);	✓	-
3(1)(b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), Company Secretary (CS), Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC) shall be filled by different individuals;	✓	-
3(1)(c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time;	✓	-
3(1)(d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	✓	-
3(1)(e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the Commission and stock exchange(s).	✓	-
3(2)	Requirement to attend Board of Director's Meetings		
	The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board:	✓	-
3(3)	Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer(CFO)		
3(3)(a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and that to the best of their knowledge and belief:		
3(3)(a)(i)	These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;	✓	-
3(3)(a)(ii)	These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	✓	-
3(3)(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent illegal or violation of the code of conduct for the company's Board or its member;	✓	-
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	✓	-
3(3)(c)(i)	'Provided that CFO or CS of any listed company may be appointed for the same position in any other listed or non-listed company under the same group reduction of cost or for technical expertise, with prior approval of the commission: Provided further that the remuneration and perquisites of the said CFO or CS shall be shares by appointing companies proportionately;"	✓	CFO & CS are different pereson

		Compliance Status	
4.	Board of Director's Committee.- For ensuring good governance in the company, the Board shall have at least following sub-committees:		
4(i)	Audit Committee;	✓	-
4(ii)	Nomination and Remuneration Committee	✓	-
5.	<u>Audit Committee.-</u>		
5(1)	<u>Responsibility to the Board of Directors</u>		
5(1)(a)	The company shall have an Audit Committee as a sub-committee of the Board;	✓	-
5(1)(b)	The Audit Committee shall assist the Board of Directors in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business;	✓	-
5(1)(c)	The Audit Committee shall be responsible to the Board; the duties of the Audit Committee shall be clearly set forth in writing.	✓	-
5(2)(a)	The Audit Committee shall be composed of at least 3 (three) members;	✓	Audit Committee (AC) is comprised of 1 (One) Independent Directors
5(2)(b)	The Board shall appoint members of the audit committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least 1(one) independent director;	✓	-
5(2)(c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10(ten)years of such experience;	✓	-
5(2)(d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 60 (sixty) days from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	✓	-
5(2)(e)	The company secretary shall act as the secretary of the Committee.	✓	-
5(2)(f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.	✓	-
5(3)(a)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an Independent director;	✓	-
5(3)(b)	In the absence of the Chairperson of the audit committee, the remaining members may elect one of themselves as Chairperson for that particular meeting, in that case there shall be no problem of constituting a quorum as required under condition No.5(4)(b) and the reason of absence of the regular chairperson shall be duly recorded in the minutes.	✓	-
5(3)(c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting (AGM);	✓	-
5(4)(a)	The Audit Committee shall conduct at least its four meetings in a financial year: Provided that any emergency meeting in addition to regular meeting may be convened at the request of any one of the members of the Committee;	✓	-
5(4)(b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two third of the members of the Audit Committee, whichever is higher, where presence of an independent director is a must.	✓	-
5(5)	The Audit Committee shall:-		
5(5)(a)	Oversee the financial reporting process;	✓	-
5(5)(b)	Monitor choice of accounting policies and principles;	✓	-
5(5)(c)	Monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and Compliance plan and review of the Internal Audit and Compliance Report;	✓	-
5(5)(d)	Oversee hiring and performance of external auditors.	✓	-
5(5)(e)	Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;	✓	-
5(5)(f)	Review along with the management, the annual financial statements before submission to the board for approval;	✓	-
5.5(g)	Review along with the management, the quarterly and half yearly financial statements before submission to the board for approval;	✓	-
5.5(h)	Review the adequacy of internal audit function;	✓	-
5(5)(i)	Review the Management's Discussion and Analysis before disclosing in the Annual Report;	✓	-
5(5)(j)	Review statement of all related party transactions submitted by the management;	✓	-

		Compliance Status	
5(5)(k)	Review Management Letters or Letter of Internal Control weakness issued by statutory auditors.	✓	-
5(5)(l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors;	✓	-
5(5)(m)	Oversee whether the proceeds raised through Initial public Offering (IPO) or Repeat public Offering(RPO) or Rights Share offer have been utilized as per the purpose stated in relevant offer document or prospectus approved by the Commission;	-	-
5(6)	Reporting of the Audit Committee		
5(6)(a)	Reporting to the Board of Directors		
5(6)(a)(i)	The Audit Committee shall report on its activities to the Board.	✓	-
5(6)(a)(ii)	The Audit Committee shall immediately report to the Board of Directors on the following findings, if any:-		
5(6)(a)(ii)(a)	report on conflicts of interests;	-	-
5(6)(a)(ii)(b)	suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements; control system;	-	-
5(6)(a)(ii)(c)	suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations;	-	-
5(6)(a)(ii)(d)	any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;	-	-
5(6)(b)	Reporting to the Authorities:-		
	If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier.	-	-
5(7)	Reporting to the Shareholders and General Investors		
	Report on activities carried out by the Audit Committee, including any report made to the Board under condition 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	✓	-
6.	Nomination and remuneration Committee(NRC)-		
6(1)	Responsibility to the Board of Directors		
6(1)(a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub-committee of the Board;	✓	-
6(1)(b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top level executive as well as a policy for formal process of considering remuneration of directors, top level executive;		✓
6(1)(c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6(5)(b).	✓	-
6(2)	Constitution of the NRC		
6(2)(a)	The Committee shall comprise of at least three members including an independent director;	✓	-
6(2)(b)	At least 02(two) members of the committee shall be non -executive directors;"	✓	-
6(2)(c)	Members of the Committee shall be nominated and appointed by the Board;	✓	-
6(2)(d)	The Board shall have authority to remove and appoint any member of the Committee;	✓	-
6(2)(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;	-	-
6(2)(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;	-	-
6(2)(g)	The company secretary shall act as the secretary of the Committee;	✓	-
6(2)(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	✓	-
6(2)(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the company.	✓	-
6(3)	Chairperson of the NRC		
6(3)(a)	The Board shall select 1(one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	✓	-

		Compliance Status	
6(3)(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	✓	-
6(3)(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders:	✓	-
6(4) Meeting of the NRC			
6(4)(a)	The NRC shall conduct at least one meeting in a financial year;	✓	-
6(4)(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC;	-	-
6(4)(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition No. 6(2)(h);	✓	-
6(4)(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	✓	-
6(5) Role of the NRC			
6(5)(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	✓	-
6(5)(b)	NRC shall oversee, among others, the following matters and make report with recommendation to the Board:	✓	-
6(5)(b)(i)	Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend a policy to the Board, relating to the remuneration of the directors, top level executive, considering the following:		✓ The company follows government & Sugar corporation Ruls & Regulations
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	✓	-
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	✓	-
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	✓	-
6(5)(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	✓	-
6(5)(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	✓	-
6(5)(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board;	✓	-
6(5)(b)(v)	Identifying the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria;	✓	-
6(5)(b)(vi)	Developing, recommending and reviewing annually the company's human resources and training policies;	✓	-
6(5)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	✓	-
7. External or Statutory Auditors			
7(1)	The issuer shall not engage its external or statutory auditors to perform the following services of the company, namely :-		
7(1) (i)	Appraisal or valuation services or fairness opinions;	✓	-
7 (1) (ii)	Financial information system design and implementation;	✓	-
7 (1) (iii)	Book-keeping or other services related to the accounting records or financial statement;	✓	-
7 (1) (iv)	Broker –dealer services;	✓	-
7 (1) (v)	Actuarial services;	✓	-
7 (1) (vi)	Internal audit services or special audit services;	✓	-
7 (1) (vii)	Any services that the Audit Committee determines.	✓	-
7 (1) (viii)	Audit or certification services on compliance of corporate governance as required under condition No.9(1);	✓	-
7 (1) (ix)	Any other service that creates conflict of interest	✓	-
7(2)	No Partner or employees of the external audit firms shall possess any share of the company they audit at least during the tenure of their audit assignment of that company; his or her family members also shall not hold any shares in the said company;	✓	-
7(3)	Representative of external or statutory auditors shall remain present in the Shareholders' Meeting (Annual General meeting or Extraordinary General Meeting) to answer the queries of the shareholders.	✓	-

		Compliance Status	
8.	Maintaining a website by the Company.-		
8(1)	The Company shall have an official website linked with the website of the stock exchange.	✓	-
8(2)	The company shall keep the website functional from the date of listing.	✓	-
8(3)	The company shall make available the detailed disclosures on its website as required under the regulations of the concerned stock exchange(s)	✓	-
9.	Reporting and Compliance of Corporate Governance.-		
9(1)	The company shall obtain a certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	✓	
9(2)	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the Shareholders in the annual general meeting.	✓	
9(3)	The directors of the company shall state, in accordance with the Annexure-C attached, in the directors' report whether the company has complied with these conditions or not.	✓	-

INDEPENDENT AUDITOR'S REPORT
To
The Shareholders of Shyampur Sugar Mills Limited

Report on the Audit of the Financial Statements

Qualified Opinion:

We have audited the financial statements of **Shyampur Sugar Mills Limited**, which comprise the statement of financial position as of June 30, 2025, and the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Qualified Opinion

- 1) A complete fixed assets register was not maintained by the company. As a result, we could not physically verify the closing balance of property, plant & equipment shown in the financial statements.
- 2) As referred to note 08 of the financial statements, Cane growers' loan amounting to Taka 24,019,439 which may not be recoverable due to long outstanding. But no provision has been maintained in this regard.
- 3) Owing to the closure of the factory, the company has not generated any production or revenue. Furthermore, there are operating, financing, and other indicators that raise doubt about the company's ability to continue as a going concern, which have not been disclosed.
- 4) The impairment test was not performed at the year-end, which is non-compliant with IAS 36.
- 5) It was noted that the stock register maintained for the year 2022–2023 has not been updated for the year 2025. A substantial amount of reported inventory is damaged and should be written off.
- 6) Deferred tax was not calculated, and item-wise deferred tax calculations were not presented in the financial statements.
- 7) Sufficient and adequate disclosures (such as expected credit loss, risk exposure, IASs/IFRSs applied, current/non-current classification, going concern, intangible asset, provision, financial instruments, employee benefits, recognition of lease income etc) were not given in the notes to the financial statements as required by IASs and IFRSs.
- 8) The company has a lot of valuable trees, but the biological asset was not shown in the financial statements, which is a non-compliance of IAS 41.
- 9) Gratuity provision was not maintained as per the direction of BSFIC & IAS-19. Monthly @30% of basic salary has been maintained as gratuity.
- 10) Monthly TDS returns were not submitted. Earlier years deducted VAT & Tax yet to be deposited to the Government's exchequer.
- 11) The company has both local and foreign loans amounting to BDT 3,006,814,245, but sufficient documents were not received in this regard, such as sanction letter/agreement, amortization schedule, meeting minutes were not found except for the loan statements related to the loan from Sonali Bank and Janata Bank. Interest on foreign loan charged @6% as per the instruction of BSFIC.
- 12) As per note no. 16, there is a liability to BSFIC amounting to BDT 3,202,585,063 but as per the record of BSFIC 3,200,919,515. There is a difference of BDT 1,665,548.

We conducted our audit in accordance with the International Standards 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 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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matters:

We draw attention to the following matters:

- a) As per the Bangladesh Securities and Exchange Commission (BSEC) directive No: BSEC/CMRRC/2009-193/37/Admin/132 (1), all listed securities issuers, except life insurance companies, must obtain a credit rating within six months of each financial year. But Shyampur Sugar Mills Limited did not obtain the certificate.
- b) As per section 11A(a) of the Companies Act 1994, a Public Limited Company should add “PLC” to the name of the company, which was not followed by the company.
- c) Current account with BSFIC (liability) amounting to BDT 3,202,585,063 has been presented as current liability. As per IAS-1, an entity shall classify a liability as current when it expects to settle the liability in its normal operating cycle (twelve months after the reporting period). Classification may not be appropriate as the company has no production, revenue or financing plan.
- d) The company leases its land and pond during the financial year ended 2024 and 2025, but no lease agreement or contract was maintained. However, the company signed a lease agreement on 06 October 2025 and produced it to us, but no detailed audit procedures were performed due to scope limitations.
- e) Due to changes in presentation in statement of cash flows, NOCFPS changed significantly (Note 36).
- f) The company has various creditors and payables that are carried forward over the years without payment or settlement.

Our opinion is not modified in respect of these matters.

Key Audit Matters:

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

Risk	Our response to the risk
Current Account with BSFIC Enterprise The company has transactions with various Sugar Mills under the Bangladesh Sugar and Food Industry Corporation (BSFIC). These transactions are related to inter transactions for adjustments, transfer of assets, temporary loan, payments/receipts on behalf of other Sugar Mills etc. Receivables and payables balance separately mentioned in the report respectively note no. 07 & 17. Considering the nature of transactions and amount, it is considered as key audit matters in our judgment.	Our procedures included obtaining and understanding of management's recognition and presentation, measurement, valuation and other assertion made by management regarding transactions incurred among various Sugar Mills operating under Bangladesh Sugar and Food Industry Corporation (BSFIC). As part of procedures, we collected respective ledgers, verified vouchers with supporting documents, reconciliation statements and also sent confirmation letters to obtain direct confirmation on reported balance.
Current Account with BSFIC The company has a liability to Bangladesh Sugar and Food Industry Corporation (BSFIC) amounting to BDT 3,202,585,063 at the year end.	We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the account maintained for the transactions with BSFIC. Our audit procedures included, among others,

<p>This amount is approximately 47.55% of total liabilities (current & non-current) for the company.</p> <p>As the company has no production and turnover, they are paying salary and other necessary expenses taking loan from BSFIC.</p> <p>Please see note no. 16 of notes to the financial statements.</p>	<p>the followings:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Understanding and reviewing the nature and types of transactions; <input type="checkbox"/> Checking the adjustments or repayments of balance through bank statements and ledger; <input type="checkbox"/> Checking various instructions and guidelines of BSFIC for adjustments. <input type="checkbox"/> Sent confirmation letter to obtain direct confirmation from BSFIC on closing balance. <input type="checkbox"/> Checking whether there are any overdue payments and penal interests; and <input type="checkbox"/> Finally, assessing the appropriateness and presentation of disclosures against relevant accounting standards.
Loan from Bank	
<p>At the end of the financial year, the position of loan from bank (note 13) remained amounting to Tk. 2,481,968,696 for the company. In other words, approximately 36.85% of total liabilities (current & non-current) for the company.</p> <p>Therefore, it has been considered a key audit area.</p>	<p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the loans. Our audit procedures included, among others, the followings:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Understanding and reviewing the nature and types of loans; <input type="checkbox"/> Obtaining the loan statements, ledgers and check with accounting software. <input type="checkbox"/> Checking the adjustments or repayments of loans through bank statements as per repayment schedule; <input type="checkbox"/> Circulated confirmation letter and obtained direct confirmation on outstanding balances; <input type="checkbox"/> Checking whether there are any overdue payments and penal interests; and <input type="checkbox"/> Finally, assessing the appropriateness and presentation of disclosures against relevant accounting standards.

Other Information:

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appeared to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Companies Act 1994, IFRSs, the Securities and Exchange Rules 2020 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.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going

concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 2020, we also report the

following:

- a) we have obtained all the information and explanations except those mentioned in the report, which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) the statements of financial position and statement of comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and
- d) the expenditure incurred was for the purposes of the Company's business.



Suhrid Kumar Barua FCA
Engagement Partner
Enrollment no. 0232
S. K. BARUA & CO.
Chartered Accountants

Dated:Dhaka
October 26, 2025

DVC: 2510260232AS218635



SHYAMPUR SUGAR MILLS LTD.

Statement of Financial Position

As at 30 June, 2025

Particulars	Notes	Amount in BDT		
		30.06.2025	30.06.2024	
Assets :				
Non-Current Assets				
Property, Plant & Equipment (Annexure -1)	4.00	45,650,097	49,092,142	
Current Assets		137,547,273	144,016,917	
Stock and Stores	5.00	34,548,838	36,125,461	
Cash and Bank Balances	6.00	2,992,284	4,077,031	
Current Account with BSFIC Enterprises	7.00	73,104,429	76,747,009	
Loans & Advances	8.00	26,717,598	26,883,291	
Deposits	9.00	184,125	184,125	
Total Assets		183,197,370	193,109,059	
Equity & Liabilities:				
Shareholders Equity				
Share Capital	10.00	50,000,000	50,000,000	
Reserve and Surplus				
Equity Fund	11.00	59,531,358	57,506,398	
Grants Fund (Phase- I & II)	12.00	454,269 (6,662,204,100)	1,253,079 (6,408,350,687)	
Retained Earnings / (Loss)		(6,552,218,473)	(6,299,591,210)	
Non-Current Liabilities				
Loan from Bank	13.00	2,481,968,696	2,286,136,346	
Long Term Loan (Secured)	14.00	524,845,549	425,593,588	
		3,006,814,245	2,711,729,934	
Current Liabilities				
Creditors	15.00	130,552,215	212,310,542	
Current Account with BSFIC	16.00	3,202,585,063	3,193,705,677	
Current Account with BSFIC Enterprises	17.00	62,040,971	57,076,155	
Provision for Leave Pay and Gratuity	18.00	147,395,373	155,655,997	
Provision for Income tax	19.00	6,393,465	6,430,956	
Interest on Fund/Loan	20.00	179,634,511	155,791,008	
Total Current Liabilities		3,728,601,598	3,780,970,335	
Total Equity and Liabilities		183,197,370	193,109,059	
Net Asset Value (NAV) Per Share	21.00	(1,310.44)	(1,259.92)	

The annexed notes form an integral part of these accounts

Company Secretary

Managing Director

Director

Director

Signed in terms of our separate report of even date annexed

Suhrid Kumar Barua FCA

Partner

Enrollment no. 0232

S.K.Barua & Co.

Chartered Accountants

DVC: 2510260232AS218635

Dated: Dhaka

October 26, 2025



Particulars	Notes	Amount of BDT	
		30.06.2025	30.06.2024
Sales	21.00	-	4,018,647
Less : Cost of Goods Sold	22.00	-	(3,637,835.00)
Gross Profit / (Loss) for the year		-	380,812
Less : Operating Expenses			
General Administrative Expenses	23.00	35,540,777	35,980,024
Financial Cost	24.00	219,625,853	212,981,544
Net Operating Expense		255,166,630	248,961,568
Operating Profit / (Loss) for the year		(255,166,630)	(248,580,756)
Add : Income from Experimental Farm	26.00	643,480	1,144,169
Add : Other Income	25.00	683,002	3,296,559
Net Profit before Worker's Profit Participation Fund		(253,840,148)	(244,140,028)
Less : Worker's Profit Participation Fund		-	-
Net Profit / (Loss) for the Year		(253,840,148)	(244,140,028)
Less: Minimum tax on turnover	27.00	(13,265)	(50,756)
Net profit / (Loss) for the Year		(253,853,413)	(244,190,784)
Earning Per Share (EPS)	35.00	(50.77)	(48.84)

The annexed notes form an integral part of these accounts

Company Secretary

Managing Director

Director

Director

Signed in terms of our separate report of even date annexed

Suhrid Kumar Barua FCA

Partner

Enrollment no. 0232

S.K.Barua & Co.

Chartered Accountants

Dated: Dhaka

October 26, 2025

DVC: 2510260232AS218635



Statement of Changes in Equity

For the year ended 30 June, 2025

Particulars	Paid up Capital BDT	Equity Fund BDT	Grants BDT	Accumulated Losses BDT	Total BDT
Balance as on 1st July 2024	50,000,000	57,506,398	1,253,079	(6,408,350,687)	(6,299,591,210)
Prior year Adjustment			(700,000)	-	(700,000)
Addition/(Adjustments) during the year	-	2,024,960	-	-	2,024,960
Net profit/Loss for the year	-		(98,810)	(253,853,413)	(253,952,223)
Balance as on 30 June 2025	50,000,000	59,531,358	454,269	(6,662,204,100)	(6,552,218,473)

For the year ended 30 June, 2024

Particulars	Paid up Capital BDT	Equity Fund BDT	Grants BDT	Accumulated Losses BDT	Total BDT
Balance as on 1st July 2023	50,000,000	57,506,398	620,904	(6,164,159,903)	(6,056,032,601)
Prior year Adjustment	-	-	-	-	-
Addition/(Adjustments) during the year	-	-	700,000	-	700,000
Net profit/Loss for the year	-	-	(67,825)	(244,190,784)	(244,258,609)
Balance as on 30 June 2024	50,000,000	57,506,398	1,253,079	(6,408,350,687)	(6,299,591,210)

The annexed notes form an integral part of these accounts

Company Secretary

Managing Director

Director

Director

Signed in terms of our separate report of even date annexed

Suhrid Kumar Barua FCA

Partner

Enrollment no. 0232

S.K.Barua & Co.

Chartered Accountants

DVC: 2510260232AS218635

Dated: Dhaka
October 26, 2025



SHYAMPUR SUGAR MILLS LTD.
Statement of Cash Flows (Direct Method)
For the year ended June 30, 2025

Particulars	Amount in BDT	
	30.06.2025	30.06.2024
A . Cash Flows from Operating Activities		
Cash received from customers	5,756,964	9,145,486
Cash paid to Suppliers and other exp.	(118,002,803)	(107,736,772)
Cash paid for Bank Interest	-	(177,505,464)
Net Cash Generated from Operating Activities	(112,245,839)	(276,096,750)
B. Cash Flows From Investing Activities		
Purchase of Fixed Assets	-	-
Net Cash used in Investing Activities	-	-
C. Cash Flows from Financing Activities		
Cash received from Short Term Loan	65,658,092	(82,825,715)
Cash received from Other Liabilities	45,503,000	359,377,982
Grants	-	700,000
Net Cash Generated from Financing Activities	111,161,092	277,252,267
Net Cash Increase/ Decrease (A+B+C)		
Cash and Cash Equivalents at Beginning of period	(1,084,747)	1,155,517
Cash and Cash Equivalents at end of period	4,077,031	2,921,514
	2,992,284	4,077,031
Net operating cash flow per share (NOCFPS)	36.00	(22.45)
		(55.22)

The annexed notes form an integral part of these accounts


Company Secretary

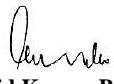

Managing Director


Director


Director

Signed in terms of our separate report of even date annexed

Dated: Dhaka
October 26, 2025


Suhrid Kumar Barua FCA
Partner
Enrollment no. 0232
S.K.Barua & Co.
Chartered Accountants

DVC: 2510260232AS218635



SHYAMPUR SUGAR MILLS LIMITED
SHYAMPUR, RANGPUR
NOTES TO THE ACCOUNTS
For the year ended June 30, 2025

1.00 Legal status and activities of the company:

1.01 Domicile, Legal form and Country of incorporation

Shyampur Sugar Mills Ltd was incorporated on dated May 14, with RJSC Reg. Number C-3434 in the year 1970 as a Public Limited Company under the Company Act 1913. The Company is listed with the Dhaka Stock Exchange (DSE).

1.02 Nature of Business Activities

The main activities of the company during the year under audit were to produce sugar from sugarcane and molasses as by-product. Both sugar and molasses were sold out in the local market to growers, employees, Ministry of defense and others.

1.03 Reporting Period

Financial Statements of the company covers one financial year from 01.07.2024 to 30.06.2025.

i) Address of Registered Office and Mills

The registered office of the Company and the mill is located at Shyampur, Rangpur.

ii) Number of Employees

The total number of employees at the end of the year is 64. Details are as under:

<u>Particulars</u>	<u>Number of Employees</u>
Permanent	64
Seasonal	00
Total	<u>64</u>

2.00 Specific accounting policies- disclosure under IAS -1 "Presentation of financial statements":

2.01 Basis of Measurement used in preparing the Financial Principle

The elements of financial statements have been measured on "Historical Cost" convention and on accrual basis in accordance with International Accounting Standards (IASs), International Financial Reporting Standards (IFRSs), in compliance with the company Act, 1994, the Securities and Exchange Rules 2020, listing regulation of DSE and International Accounting Standards (IASs).

2.02 Recognition of Property, Plant and Equipment and Depreciation-IAS-16

Property, Plant and Equipment are stated at their cost less accumulated depreciation in accordance with IAS 16 -"Property, Plant & Equipment". Cost represents cost of acquisition or construction and capitalization as per requirements of Companies Act, 1994. Expenditure for repairs and maintenance are recognized as expenses; major, replacements, renewals and betterments are capitalized.

Depreciation

No depreciation is charged on Land and Land development and additional fixed assets during the year. Fixed assets have been depreciated under straight-line method at the rates varying from 2.5% to 10% depending on the nature and usefulness of the assets.

2.03 Inventories - IAS-2

Inventories comprise raw materials, work in process, finished goods, packing materials, stores and spares, Molasses and goods in transit. The valuation of stores & spares has been made at weighted average cost price.

2.04 Trade Debtors

These are carried at original invoice amount. This is considered as good and collectible.



2.05 Creditors and Accrued Expenses

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

2.06 Taxation

Income Tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities. As per the Income Tax Act 2023 provision for tax has been made at the existing rate in respect of business income.

Deferred Tax

No deferred Tax assets or deferred Tax liabilities have been accounted for till this period in compliance with IAS-12 as per previous practice consistently being followed by the company.

2.07 Borrowing Cost

Borrowing costs are charged as expenses under the head Interest on Loan (IAS-23).

2.08 Revenue Recognition

Sales are recognized when products are delivered. Sales comprise sales of sugar and molasses and sales are shown in the financial statements of the company after excluding VAT and other duty (IFRS-15). However, there were no sales during the year. Lease income has been recognized as operating lease as per IFRS 16.

2.09 Cash Flow Statement

Cash flow statement is prepared in accordance with IAS-7 -"Cash Flow Statement" and the cash flow from the operating activities have been presented under direct method as outline in the Securities and Exchange Rules 2020 and considering the provisions of paragraph 19 of IAS-7 which provides that "Enterprise are to report Cash Flows from Operating Activities using the Direct Method".

2.10 VAT

The company's trading income is subject to VAT and these VAT liabilities are accounted for as per VAT & SD Act 2012 maintaining a VAT Current Account.

2.11 Accounting of Sugar Cane Wastage

As the company has no production, so no wastage sales generated.

2.12 Additional information on financial statements:

2.13 Responsibilities for preparation and presentation of Financial Statements

The Board of Directors is responsible for the preparation and presentation of Financial Statements under Section 183 of the Companies Act 1994 and as per the provisions of "The Framework for the preparation of Financial Statements" issued by the International Accounting Standards (IASs).

2.14 Components of the Financial Statements

According to the International Accounting Standard IAS 1 "Presentation of Financial Statements " the complete set of Financial Statements includes the following components:

- i) Statement of Financial Position;
- ii) Statement of Profit and Loss and Other Comprehensive Income;
- iii) Statement of Changes in Equity;
- IV) Statement of Cash Flows and
- v) Accounting policies and Explanatory Notes to the Accounts.

2.15 Reporting Currency and Level of precision

The figure in the Financial Statements represent Bangladesh currency (Tk.), which have been rounded off to the nearest integer except where indicates otherwise.



2.16 Comparative Information

Previous year's figure has been arranged in line with current year's figures to make the financial data comparative for fair presentation of Financial Statements.

2.17 Contingent Liabilities

All known liabilities as of balance sheet date have been provided for and included in the financial statements. There are no contingent liabilities of Shyampur Sugar Mills Ltd.

2.18 Post Balance Sheet Events

There were no material events occurring after the balance sheet date.

2.19 Disclosure for purchase and Sales in foreign currency by the company during the year

The company did not make purchase or sales using foreign currency.

2.20 Contingent Liability Disclosure

The company does not hold any claim that meets definition of contingent liability in accordance with IAS 37 Provision, Contingent Liability and Contingent Asset exists at reporting date.

2.21 Significant of Affirmers

- Earning per Share (EPS)** – EPS decreased during this year. This is because this year Financial Cost has increased comparatively by previous year. So, this year EPS ratio is fall down.
- Net Asset Value (NAV)** – NAV has decreased during this year. This is due to continuing loss of the company.
- Net Operating cash flow per share (NOCFPS)** – NOCFPS significantly decreased this year. Because cash paid to suppliers and others is excess than received/collection from customers and others. Additionally, during the year, accrued interest has not been shown under cash flows from operating activities as no payments have been made, which was shown under the cash flows from operating activities in the previous year.

3.00 General

- Wherever considered necessary; the previous year's/period's figures have been rearranged for comparison.
- Figures appearing in the Financial Statements have been rounded off to the nearest Taka.
- Bracket figures are denoting negative.
- The financial statements have been authorized for issued on 26 October 2025.

3.01 Going Concern

The Government of Peoples Republic of Bangladesh has decided to suspend production due to recurring loss, high production cost, net capital deficiency of the operation activity of Shyampur Sugar Mills Ltd. As the majority of shareholders are Government, the financial statements of the company are prepared under going concern basis.

3.02 Provision

A provision is recognized on the balance sheet date if, as a result of past events, the Company has a present legal or constructive obligation that can be estimated reliably, and it is provable that an outflow of economic benefits will be required to settle the obligation.

3.03 Employee Benefit

a. Provident fund Scheme:

The company maintains a contributory Provident Fund Scheme for its officers and Staff to which the employer and the employees (Company) contribute @8.33% and 10% of basic pay respectively.

The company maintains a contributory Provident Fund Scheme for its Workers to which both the employer and the employees (Company) contribute @ 10% of basic pay.

b. Gratuity Scheme:

The Company maintains an unfunded Gratuity Scheme for its permanent employees and provision there against is made annually @30% of basic pay and such gratuity is calculated at the rate of last two month's basic salary/wages of the individual employee and no actuarial valuation has been done as per IAS 19 named "Employee Benefit".



SHYAMPUR SUGAR MILLS LTD.

Notes to the Financial Statements
For the year ended June 30, 2025

Particulars	Amount in Taka	
	30.06.2025	30.06.2024
4.00 Property, Plant & Equipment		
Opening Balance	323,809,687	323,809,708
Add: Addition during the year	390,500.00	-
Less: Disposal during the year	30	21
	324,200,157	323,809,687
Less: Accumulated Depreciation		
Balance as on 1st July 2024	274,717,550	269,307,533
Add: Charged during the year	3,832,510	5,410,017
Add: Adjustment made during the year	-	-
	278,550,060	274,717,550
Balance as on June 30, 2025	45,650,097	49,092,142
5.00 Stock and Stores		
Stock-in-Trade	Note 5.01	-
Stores-in-Spares	Note 5.02	34,285,236
Fertilizer Stock	Note 5.03	244,500
Inventory Adjustment		19,102
		34,548,838
		36,125,461
5.01 Stock-in-Trade		
Sugar		-
Molasses		-
		-
5.02 Stores -in-Spares		
Construction Materials		37,012
Iron, Steel & Non Ferrous materials		1,528,150
Pipes, Tubes Fitting		912,220
Refectories		770,171
Fuel, Oil ,Lubricants		467,639
Production Materials		460,642
Paints & Varnishes		104,472
General Hardware		186,433
Loose Tools		275,047
Domestic Equipment		37,593
Cords,Ropse & Chains		140,836
Packing Materials		294,822
Chemicals & Lab Equipment		238,250
Mechanical Spares		18,072,250
Miscellaneous		597,609
Electrical Spares		3,800,464
Garage Spares		6,361,626
Total	34,285,236	35,861,859
5.03 Fertilizer Stock		
Fertilizer		244,500
Total	244,500	244,500
6.00 Cash & Bank Balances		



Particulars	Amount in Taka	
	30.06.2025	30.06.2024
Cash in hand	112,919	83,711
Cash at Banks:	2,879,365	3,993,320
Closing Balance	2,992,284	4,077,031

6.01 Cash at Banks:

Janata Bank Shympur Br Rangpur STD-1	963,486	436,112
Janata Bank Shympur Br Rangpur CD-68	1,139,838	1,943,758
Sonali Bank Shilpa Bhaban Br Dhaka STD-379	-	-
Janata Bank Cor Br Dilkusha Dhaka STD-576	16,445	1,004,319
Rupali Bank Tatultola Br Rangpur STD0-1214	89,116	89,921
Rupali Bank Tatultola Br Rangpur STD0-13	670,480	519,210
Total	2,879,365	3,993,320

7.00 Current Account with BSFIC Enterprises (Receivable)

M/S.Kaliachapara Sugar Mills Ltd.	315,772	315,772
M/S.Desh Bandhu Sugar mill Ltd.	150,889	150,889
M/S.Thakurgaon Sugar Mill Ltd.	557,450	-
M/S. Joypurhat Sugar Mill Ltd	65,501,344	69,983,470
M/S. B.S.F.I.C Shipping Office Chittagong	5,995	5,995
M/S. Shetabgonj Sugar mill Ltd.	2,221	2,221
M/S.Faridpur Sugar Mill Ltd	34,764	34,764
M/S.Natore Sugar Mill Ltd	4,164,232	2,168,684
M/S. Rajshahi Sugar Mill Ltd.	2,371,762	4,085,214
Total	73,104,429	76,747,009

8.00 Advance Deposit, Prepayment

Advance Against Motor Cycle	Note : 8.02	7,974	31,974
Advance Against Salary	Note : 8.03	1,626,848	1,572,896
Advance Against Expense		-	191,645
Advance Against Seed (Sugar Cane)		(20,976)	(20,976)
Advance Against Contractor		(114,932)	(114,932)
Cane grower's Loan (Old)		24,019,439	24,023,439
House Building Loan		75,400	75,400
Other fund		35,010	35,010
Advance Income Tax		1,088,835	1,088,835
Total		26,717,598	26,883,291

8.01 Maturity Analysis

Realisable/ Adjustable within one year	26,599,214	26,740,907
Realisable/ Adjustable after one year	118,384	142,384
	26,717,598	26,883,291



Particulars	Amount in Taka			
	30.06.2025	30.06.2024		
8.02 Advance Against Motor Cycle & Bi Cycle				
Mr. Zahedul Islam AM (Ext.)	7,974	31,974		
	<u>7,974</u>	<u>31,974</u>		
8.03 Advance Against Salary				
Jaler Uddin (Sr Clerk)	365,537	365,537		
ASM firoj kobir (c d a)	465,450	465,450		
Jahangir alom babu (c d a)	775,861	775,861		
Md shufiqul Islam piplo sr cleark	-	(28,325)		
Md Aminul isalm (peon)	-	(710)		
Md shahidul islam sagor (AM civil)	-	(2,917)		
Varoti bala (swiper)	-	(2,000)		
Nor Mohammad Mostofa (helper)	20,000	-		
	<u>1,626,848</u>	<u>1,572,896</u>		
9.00 Deposits				
Rajshahi Tele Communication Area,Rangpur	100	100		
Security deposit for gas cylinder (BOC),Rangpur	34,000	34,000		
Fixed deposit against K.G School, Shyampur,Rangpur	80,000	80,000		
Deposit Against power Supply (PDB,Rangpur)	31,025	31,025		
Deposit Against Bangladesh oxygen Ltd,Rangpur	38,000	38,000		
Deposit with Head Post Office,Rangpur	1,000	1,000		
Total:	184,125	184,125		
10.00 Share Capital :	50,000,000	50,000,000		
10.01 Authorized Capital :				
50000000 Ordinary Shares of Tk 10 each	500,000,000	500,000,000		
10.02 Issued, Subscribed & Paid Up Capital :	50,000,000	50,000,000		
Name of Subscriber	No of Shares	%	2024-2025	2023-2024
BSFIC /Govt	2,550,000	51.00%	25,500,000	25,500,000
General Public	2,450,000	49.00%	24,500,000	24,500,000
	5,000,000	100.00%	50,000,000	50,000,000
Classification of Shareholders by holding :				
	No of Share Holders	Percentage	No of Shares 30.06.2025	
1 Less than 500 shares	1,125	3.16%	157,961	
2 501 to 5,000 Shares	465	16.98%	848,787	
3 5,001 to 10,000 Shares	45	6.57%	328,602	
4 10,001 to 20,000 Shares	28	8.63%	431,484	
5 20,001 to 30,000 Shares	6	2.74%	137,084	
6 30,001 to 40,000 Shares	5	3.28%	163,750	
7 40,001 to 50,000 Shares	1	85.00%	42,356	
8 50,001 to 100,000 Shares	1	1.25%	62,407	
9 100,001 to 1,000,000 Shares	2	5.55%	277,569	
10 More than 1,000,000 Shares	1	51.00%	2,550,000	
Total:	1,679	100	5,000,000	



Particulars	Amount in Taka	
	30.06.2025	30.06.2024

11.00 Equity Fund

Integrated Cane Development Program (ICDP)	943,970	943,970
Seed Multiplication & Research Farm	1,720,497	1,720,497
Quasi - Equity	54,841,931	54,841,931
Reserve & surplus	2,024,960	
Total:	59,531,358	57,506,398

12.00 Grants

The above amount was received from Government for Intensive Cane Development Scheme:

Balance as on 1st July 2024:		
Phase - I	104,650	122,650
Phase - II	448,429	498,254
	553,079	620,904
Less : Amortized through depreciation on ICDS :	(98,810)	(67,825)
Add: Donation for Gratuity	-	700,000
Balance as on 30th June 2025	454,269	1,253,079

13.00 Loan From Bank

C.C.Account Janata Bank Dilkusha Cor.Br	13.01	255,664,877	255,614,877
Agriculture Credit Sonali Bank Rangpur Cor.I	13.02	2,226,303,819	2,030,521,469
Closing Balance of 30 June 2025		2,481,968,696	2,286,136,346

13.01 C.C.Account Janata Bank Dilkusha Cor.Br

Opening Balance of 1st July 2024	255,614,877	235,777,908
Less : Repayment made during the year	-	-
Add: bank Charged during the year	50,000	19,836,969
Closing Balance of 30 June 2025	255,664,877	255,614,877

13.02 Loan From Bank

Sonali Bank, Rangpur Corporate Office,Rangpur, Loan A/C #08	322,587,101	307,250,615
Sonali Bank, Loan A/C # 07	431,348,962	404,113,464
Sonali Bank, Loan A/C # 06	465,233,929	416,820,688
Sonali Bank, Loan A/C # 38	501,549,118	449,360,337
Sonali Bank, Loan A/C # 27	505,584,709	452,976,365
	2,226,303,819	2,030,521,469

14.00 Long Term Loan (Secured)

Govt. Fund (BIDC Loan)	3,392,569	3,392,569
Foreign Loan (Yen Credit)	78,950,000	78,950,000
Foreign Loan (Belgium Credit)	1,877,000	1,877,000
Seed Multiplication and Research Farm Sch. (60%)	2,377,633	2,377,633
Govt. Loan For Golden Handshake	25,896,973	25,896,973
Sales Of share of Mills	1,733,000	1,733,000
Operating Loan	410,618,374	311,366,413
	524,845,549	425,593,588

15.00 Creditors

Creditors for goods supplied (15.01)	29,350,596	30,572,512
Creditors for Expenses (15.02)	38,542,521	97,200,958
Creditors for other finance (15.03)	62,659,098	84,537,072
	130,552,215	212,310,542



Particulars	Amount in Taka	
	30.06.2025	30.06.2024
15.01 Creditors for goods supplied		
Supplier's Current Accounts	15.01 (a)	29,273,597
Cane Price Payable		59,360
Other Payable STP		17,639
		29,350,596
		30,572,512
15.02 Creditors for Expenses		
Audit Fee		248,020
Rent & Rates		1,619
Provision for Expenses		118,854
Employee Gratuity Payable	15.02 (a)	36,582,886
Salaries & Wages Payable		1,591,142
		38,542,521
		97,200,958
15.03 Creditors for other finance		
Sundry Creditors	15.03(a)	16,404,994
Provident Fund & Other Fund	15.03(b)	46,022,023
Contractor's Security Deposit		199,750
Employees Security Deposits		32,331
Balance		62,659,098
		84,537,072
15.03 (a) Sundry Creditors		
Canteen		-
Group Insurance		239,801
Deduction against Govt Audit Objection		10,065,964
Deduction of Revenue Stamp		91679
Deduction of Education cess from Farmer		1,066,196
Deduction of Tax & Vat		4,843,334
Road Development Tax		953
Enverment Tax 1%		-
Fish Sale of Lease Pond		-
Employee Tax		125,769
SHSM High School Fund		(51,517)
Other fund(RDF)		22,815
Closing Balance		16,404,994
		17,831,954
15.03 (b) Payable to Provident Fund & Other Fund		
Workers Welfare Fund		(7,207,261)
Provident Fund (Permanent Staff & Workers)		50,159,363
Provident Fund (Seasonal Staff & Workers)		2,269,837
Growers Welfare Fund		206,837
W.P.P.F (Workers Profit Participation Fund)		65,939
Officers Club Ladies Club & Association		178,082
Cane Employee Sangsad		10,600
Unpaid Bill Of Cashier		100,083
		(7,207,261)
		69,254,573
		3,568,999
		206,837
		65,939
		170,682
		10,600
		100,083



Particulars	Amount in Taka	
	30.06.2025	30.06.2024
Employees Union Fund	(460,315)	(460,315)
General Club Fund	14,436	12,216
Officers Kallyan Samity	109,359	109,359
Mosque Fund	212,563	278,825
Prime Minister Relief Fund	226,281	226,281
Farmers Federation Fund	100,709	100,709
Farmer's Welfare Fund	35,510	35,510
	46,022,023	66,473,037

16.00 Current Account With BSFIC Enterprises

Balance as on 1st July 2024	3,193,705,677	3,276,531,392
Add. Addition during this year	122,440,185	67,178,703
	3,316,145,862	3343710095
Less: Adjustments/Payments during this year	113,560,799	150,004,418
Balance as on 30 June 2025	3,202,585,063	3,193,705,677

17.00 Current account with BSFIC Enterprise(Payable)

Name of Enterprise:

M/S. Faridpur sugar Mills Ltd,Modhukhali,Faridpur	4,282,133	4,282,133
M/S. Rangpur Sugar Mill Ltd, Mahimgonj	29,783,203	30,539,203
M/S. Renwick Jajneshwar & Co.(BD) Ltd	3,032,956	3,032,956
M/S. Mubarakgonj Sugar Mill Ltd.	539,470	539,470
M/S. Kushtia Sugar Mill Ltd	-	(974,425)
M/S. Thakurgaon Sugar Mill Ltd	1,365,668	2,639,268
M/S. North Bengal Sugar Mill Ltd	7,401,557	7,401,557
M/S. Pabna Sugar Mill Ltd	10,138,108	9,120,898
M/S. Carew & Co. (Bangladesh) Ltd.	5,220,911	218,130
M/S. Zeal Bangla Sugar Mill Ltd.	276,965	276,965
M/S. Panchagar Sugar Mill Ltd	62,040,971	57,076,155

18.00 Provision of Leave Pay and Gratuity

Balance as on 1st July 2024	155,655,997	142,328,205
Add. Provision for this year	15,124,929	38,076,140
	170,780,926	180,404,345
Less: Payment/Adjustment made during this year	23,385,553	24,748,348
Balance as on 30 June 2025	147,395,373	155,655,997

19.00 Provision for Income tax

Opening Balance	6,430,956	6,425,739
Add: Provision for Income Tax (Minimum Tax)	13,265	50,756
Less: Tax paid during this year	(50,756)	(45,539)
Closing balance as on 30.06.2025	6,393,465	6,430,956

20.00 Interest on loan/ fund

Seed Multiplication & Research Farm Sch;	5,404,060	5,261,402
Foreign Loan (Yen Credit)	102,185,500	97,448,500
Foreign Loan (Belgium Credit)	4,294,780	4,182,160
Operating Loan	67,750,171	48,898,946
	179,634,511	155,791,008

21.00 Sales

Quantity in Metric Ton		
1. Sugar	-	-
Molasses		4,018,647



Particulars	Amount in Taka	
	30.06.2025	30.06.2024
	-	4,018,647

22.00 Cost of Goods Sold :

Opening balance of stock		
Sugar	-	-
Molasses		(3,637,835)
 Add: Cost of Production	 -	 -
 Less : Closing stock	 -	 -
Sugar	-	-
Molasses		-
	-	(3,637,835)

22.01 Stock Adjustment :

Opening balance of stock		
Sugar	-	-
Molasses	-	-
 Less : Closing stock	 -	 -
Sugar	-	-
Molasses		-
	-	

23.00 Administrative Expenses

Salaries & wages (Permanent)	28,670,919	27,735,957
Repairs & Maintenance	198,876	283,927
Fuel & Lubricant	734,249	667,535
Depreciation	3,832,510	5,410,017
Directors fee	220,000	200,000
Other administrative overhead	23.01	1,682,588
	35,540,777	35,980,024

23.01 Other administrative overhead

Staff Welfare Expenses		33,156
Printing & Stationary	55,523	64,580
Rent& Rates	601,815	543,475
Insurance Premium	290,792	323,468
Cane Dev. Expense	119,152	
Travelling & Conveyance	106,932	266,615
Postage & Telegram	63,440	43,825
Entertainment	36,646	139,611
Bank Charge	90,425	39,649
Legal Expenses	106,330	49,110
Advertisement	24,900	12,834
Misc./AGM Exp	294,088	147,435
Training Expenses	94,180	18,830
	1,884,223	1,682,588



SHYAMPUR SUGAR MILLS LTD.

Notes to Financial Statements
For the year ended 30 June, 2025

Particulars	Amount in Taka	
	30.06.2025	30.06.2024
24.00 Financial Cost		
Seed Multiplication & Research Farm Sch (60%)	142,658	288,509
Foreign Loan (Yen Credit)	4,737,000	4,737,000
Foreign Loan (Belgium Credit)	112,620	112,620
C C Account Janata Bank Dilkusha Corporate Br	-	19,836,969
Agriculture Credit Sonali Bank Rangpur Corporate Br	195,782,350	157,668,495
B.S.F.I.C Current Account	-	11,972,552
Provident Fund (Permanent Staff & Workers)	-	2,661,119
Provident Fund (Seasonal Staff & Workers)	-	135,959
Operating Loan	18,851,225	15,568,321
	219,625,853	212,981,544
25.00 Other Income		
Shop/House rent	341,890	76,301
Lease of Pond	-	332,710
Sale of Tender Schedule & Other	315,609	-
Sales of trailers	-	1,799,980
Leathe machine	-	499,999
Loose parts	-	587,569
Interest income	25.01	
	25,503	-
	683,002	3,296,559
25.01 Interest income		
Interest Received from Rupali Bank, Rp. Br.	3,150	-
Janata bank dilkusha branch dhaka	22,353	-
	25,503	-
26.00 Firm Income		
Income from Firm-Lease	643,480	1,144,169
	643,480	1,144,169
27.00 Minimum Tax On Turnover		
Sale of Molasses (1.35.b)	30.02	-
Other Income(1.34)	28.00	683,002
Firm Income (1.34.a)	30.01	643,480
Total Income		4,018,647
		3,296,559
		1,144,169
	1,326,482	8,459,375
Turnover Tax :	1.00%	0.60%
	13,265	50,756



28.00 Inter-company Transactions

Name of related party	Nature of relation-ship	Opening Balance		Transaction during the year		Amount in Taka	
		Dr.	Cr.	Dr	Cr	Dr	Cr
Joypurhat Sugar Mills Ltd	Inter transaction	69,983,470	-	254,483	4,736,609	65,501,344	-
Setabgonj Sugar Mills Ltd		2,221	-	-		2,221	-
Panchagar Sugar Mills Ltd		-	276,965	-		-	276,965
Mobarakgonj Sugar Mills Ltd.			3,032,956				3,032,956
Faridpur Sugar Mills Ltd.,	Inter transaction	34,764				34,764	-
Rangpur Sugar Mills Ltd		-	4,282,133		-	-	4,282,133
Rajshahi Sugar Mills Ltd	Inter transaction	4,085,214		4,043	1,717,495	2,371,762	-
Carew & Co. Ltd.	Inter transaction	-	9,120,898	23,590	1,040,800	-	10,138,108
Pabna Sugar Mills Ltd		-	7,401,557	-		-	7,401,557
Thakurgoan Sugar Mills Ltd	Inter transaction	974,425		5,617	422,592	557,450	-
Renwick Jagswer & Co.	Inter transaction	-	30,539,203	756,000			29,783,203
Kustia Sugar Mills Ltd.			539,470			-	539,470
Natore Sugar Mills Ltd	Inter transaction	2,168,684	-	2,155,088	159,540	4,164,232	-
North Bengal Sugar Mills Ltd.	Inter transaction	-	2,639,268	1,400,000	126,400	-	1,365,668
Desh Bondho Sugar Mill Ltd		150,889	-	-	-	150,889	-



Kaliachapra Sugar Mill Ltd		315,772	-	-	-	315,772	-
Zeal Bangla Sugar Mill Ltd	Inter transaction		218,130	22,479	5,025,260	-	5,220,911
Shipping Office Chittagong		5,995	-	-	-	5,995	-
		77,721,434	58,050,580	4,621,300	13,228,696	73,104,429	62,040,971

29.00 Employees Minimum Pay:

a. For "Permanent Employees"

Number of employees Earn less than Tk. 8,000

-	-
64	64
64	64

b. For "Seasonal Employees"

Number of employees Earn less than Tk. 8,000

-	-
64	64
64	64

Total (a+b)

30.00 Production Capacity:

	2025		2024	
	Ton	%	Ton	%
Installed Capacity	10,161	100	10,161	100
Actual Production				
Deficit/(excess)	10,161		10,161	

31.00 Audit Fee

Statutory audit fee

75,000	100,000
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32.00 Meeting fees

(a) Board Meeting:

During the year, 05 Board Meetings were held and the following fees were paid :

Name	Designation	Meeting Held	Meeting Attended	Amount
Dr. Lipika Bhadra	Chairman	4	4	20,000
Md Abul kalam Azad	Director	3	3	15,000
Md. Maniruzzaman Miah	Director	1	1	5,000
Mr. Abu Daiyan	Director	1	1	5,000
Mrs. Afroza Begum Parul	Director	1	1	5,000
Mr Azharul Islam	Director	3	3	15,000
Mr. Abu Sayed Md	Independent Director	4	4	20,000
Mr. Muhammed Saifullah	Director	4	4	20,000
Mr. Abdul Aziz FCMA	Independent Director	4	4	20,000
Md Masud Sadik	Managing Director	4	4	20,000
				145,000



(b) Audit & N R C Committee Meeting Fees:

Name	Designation	Meeting Held	Meeting Attended	Amount
Mr. Abu Sayed Md	Chairman	5	5	25,000
Md. Maniruzzaman Miah	Member	2	2	10,000
Md Abul kalam Azad	Member	3	3	15,000
Mr. Muhammed Saifullah	Member	5	5	25,000
				-
		15		75,000
Total (a+b)				220,000

33.00 Key Management Benefits

Managing Director	Department Head	2025		2024	
		1	4	1	4
Remuneration		702,720	1,574,040	931,692	2,720,532
Bonus		128,832	288,574	112,060	321,300
		831,552	1,862,614	1,043,752	3,041,832

Number of Person

34.00 Net Assets value (NAV) per Share

Total Assets	183,197,370	193,109,059
Less. Total outstanding Liabilities	6,735,415,843	6,492,700,269
Net assets value	(6,552,218,473)	(6,299,591,210)
Divided by number of ordinary share	5,000,000	5,000,000
NAV	(1,310.44)	(1,259.92)

35.00 Earnings per share (EPS)

Profit/ (Loss) attributable to shareholders

Number of ordinary shares

Profit/ (Loss) attributable to shareholders	(253,853,413)	(244,190,784)
Number of ordinary shares	5,000,000	5,000,000
	(50.77)	(48.84)

36.00 Net Operating Cash flow per share

Net Operating cash flow	(112,245,839)	(276,096,750)
NOCF per share	5,000,000	5,000,000
	(22.45)	(55.22)

37.00 Reconciliation between net profit to operating cash flow

Profit/(loss) before tax	(253,840,148)	(244,140,028)
Depreciation charged in P/L	3,832,510	5,410,017
Other income	-	(3,296,559)
Farm Income	-	(1,144,169)
Finance cost (non-cash)	219,600,350	212,981,544
Operating cash flow before changes in working capital	(30,407,288)	(30,189,195)

Changes in Working capital:

(Increase)/Decrease of inventory	1,576,618	7,749,130
Equity Fund	2,024,960	-
Current Account with BSFIC Enterprises (Assets)	-	-
Increase/(Decrease) of creditors	(81,770,186)	(18,368,664)
Current Account with BSFIC	8,879,386	(82,113,635)
PPE	(8,260,624)	13,327,792
Current Account with BSFIC Enterprises (Liabilities)	(3,642,580)	5,738,228
Loans & Advances	165,693	237,693
Grants	(798,810)	632,175
Income tax	37,746	3,296,559
Farm Income	-	1,144,169
	(112,195,085)	(98,545,748)

Finance cost paid	-	(177,505,464)
Tax paid	(50,756)	(45,539)
Net operating cash flows	(112,245,840)	(276,096,750)



Shyampur Sugar Mills Ltd.
Shyampur, Rangpur
19102-Creditors For Good Supply

15.01 (a)

SL No	Particulars	Year	2025	2024
1	CCCP	2020	13	13
2	19102/03 New Reliable Motors	2020	1,121	1,121
3	19102/04 M/s Bangladesh Chamical Ind Ltd	2020	4,130,000	4,130,000
4	19102/05 M/s Hoque Motors Dhaka	2020-2021	314,030	314,030
5	19102/06 BADC Syedpur	2020	494,553	494,553
6	19102/07 B A D C Rangpur	2020	650,000	650,000
7	19102/08 Bitak Bogura	2020-21	1,772,664	1,772,664
8	19102/09 Jumuna Fartilaizar Com Ltd	2020	8,964,390	8,964,390
9	19102/10 Tsp Complax Ltd Chita	2020	2,681,026	2,681,026
10	19102/11 M/s Mahin Intarpriz Dhaka	2020	9,800	9,800
11	19102/12 Rahim Afroz Distribution	2018	172,469	172,469
12	19102/13 Moyajjem Raber and Plast	2020	4,635	4,635
13	19102/14 Unaited Agro Equiments	2020	-	284,746
14	19102/15 Rajshahi Hardware Mart	2020	409,683	409,683
15	19102/16farhan Interpriz Rajshahi	2018	77,087	77,087
16	19102/17 Mazba Enginering	2016	2,543,751	3,043,751
17	19102/18 Nokon Ltd	2016	790,996	790,996
18	19102/19 A C I Ltd	2015	192,529	192,529
19	19102/20 Rainbo Enginering	2020	350	275,350
20	19102/21 ACI Formolation Ltd	2020	3,675,000	3,675,000
21	19102/22 A B M Water Company	2020	1,999,000	2,499,000
22	19102/23 Hamko Corporation	2019	-	52,670
23	19102/27 Mesers New Subuj Automobail	2025	390,500	
Grand Total			29,273,597	30,495,513

Shyampur Sugar Mills Ltd.

Employee Gratuity Payable

Balance as on June 30, 2025

15.02 (b)

SL No	Name of the employee	Designation	year	Taka
1	19300/201 Md Ansar Ali	Acc Asst	2019	10,000.00
2	19300/163 Mr, Aitour Rahman	(Foreman)	2019	221,084.00
3	19300/164 Mr. Belal Miah	(Protter)	2019	239,428.00
4	19300/165 Mr. Abdur Rashid	(Peon)	2019	181,903.00
5	19300/166 Mr. Robiul Haque	(Sea. Pump Atten)	2019	169,011.00
6	19300/168 Mahamudul Hakim	(CIC)	2019	360,764.00
7	19300/169 Mr. Akramul Haque Sarkar	(Helper)	2019	112,847.00
8	19300/170 Mr. Amir Hossion	(Helper)	2019	71,495.00
9	19300/171 Mr. Abdul Mannan	(Helper)	2019	174,539.00
10	19300/172 Mr. Sabarak Ali	(Turbine Operator)	2019	77,847.00
11	19300/173 Mr. Motiur Rahman	(Asst. Sarang)	2019	74,023.00
12	19300/174 Mr. Ayub Ali	(Ast. Fitter)	2019	14,903.00
13	19300/176 Mr. Nazrul Islam	(CDA)	2019	241,425.00
14	19300/177 Mr. Samsur Rahman	(Peon)	2019	105,755.00
15	19300/178 Mr. Ayub Ali	(Joniur Electian)	2019	25,000.00
16	19300/187 Mr. Abdul Aziz	(Peon)	2019	36,987.00
17	19300/161 Mr. Abdul Kader	(Fireman)	2019	2.00
18	19300/111 biwsonth Mokharji	pump att	2019	(16.00)



SL No	Name of the employee	Designation	year	Taka
19	19300/162 Mr. Solaiman Ali	(Seasonal TD)	2019	3.00
20	19300/001 Md Motiar Rhaman	(Driver)	2019	239,336.00
21	19300/003 Md Shamsul Huqe	(Mu Comtest)	2019	172,188.00
22	19300/004 Shuhider Rhaman	(Center Gard)	2019	243,791.00
23	19300/005 Abdur Rouf Voia	(Jus Sal Met)	2019	221,476.00
24	19300/006 Normohammad-	(Mechanic	2019	225,748.00
25	19300/007 Akmol Hosain	(Cic)	2019	339,745.00
26	19300/008 Abu Taher)	(Mu Centi Opera	2019	182,743.00
27	19300/010 Tofazzol Hosain	(Ter Operator)	2019	157,760.00
28	19300/011 Kamir Uddin	(Fire Man)	2019	129,536.00
29	19300/012 Siful Islam	C D A	2019	350,096.00
30	19300/013 Azhar Ali Raja	(Driver)	2019	267,475.00
31	19300/014 Abdus Samad	(Auto Electri)	2019	89,686.00
32	19300/015 Norol Amin	(Mechanic)	2019	59,584.00
33	19300/016 Mohiuddin	Pamp Driver	2019	186,147.00
34	19300/018 Deloar Hosain	(Mechanic)	2019	181,382.00
35	19300/160 Mr. Muslam Uddin	(Security)	2019	15,066.00
36	19300/027 Soriful Islam	(Acc Asistent)	2019	447,046.00
37	19300/093 Khalakojjaman	(Cic)	2019	966,445.00
38	19300/102 abdul kader	(farnece labar)	2019	25,000.00
39	19300/019 Mrs. Jomshed Ali	(Sareng)	2020	215,415.00
40	19300/020 Abdul Bathen	(Khalase)	2020	214,792.00
41	19300/021 Soroarddi Jahan	(Sr Panman)	2020	584,875.00
42	19300/022 Anser Ali	(Mu T D)	2020	457,268.00
43	19300/023 Mrs. Shahzahan Mia	(Mu Cen Mat)	2020	236,967.00
44	19300/024 Mr. Abdul Khalek	(Attenden)	2020	210,559.00
45	19300/025 Mrs. Abdus Sattaer Chuwdari	(T D Helper)	2020	122,204.00
46	19300/026 Rofiq Uddin	(Wel Man)	2020	80,490.00
47	19300/028 Sirajul Islam	(Sr Electrician)	2020	57,310.00
48	19300/029 Motiar Rahman	(Mu Panman)	2020	279,246.00
49	19300/030 Akterujjaman	(Sr Clark)	2020	293,468.00
50	19300/031 Moslah Uddin	(O A)	2020	606,421.00
51	19300/032 Abdur Rouf	(Helper)	2020	238,915.00
52	19300/033 Abdul Halim Sorder	(Forman)	2020	274,611.00
53	19300/035 Late- Abdul Lotif	(Fireman)	2020	120,402.00
54	19300/036 Kolim Uddin	(Lime Sal Met)	2020	185,580.00
55	19300/037 Ashab Uddin	(Khalase)	2020	133,430.00
56	19300/038 Abdul Lotif	(Mu Cen Operator)	2020	203,080.00
57	19300/040 Motaher Ali	(Helper)T D	2020	152,402.00
58	19300/042 Mr Firuj Miah	(Seasonal TD)	2020	383,998.00
59	19300/043 Mr. Shahalam	(Peon)	2020	321,015.00
60	19300/044 Mr. Abdul Mazid	(Store Keeper)	2020	326,702.00
61	19300/045 Mr. Dulal Miah	(Peon)	2020	213,025.00
62	19300/046 Mr. Amirul Islam	(Mali)	2020	384,701.00
63	19300/047 Mr. Abdul Mannan	(Cashier-2)	2020	364,024.00
64	19300/048 Mr. Golam Nobi	(LCA)	2020	369,633.00
65	19300/049 Mr. Majadur Rahman	(Sea. Sent Mat)	2020	233,702.00
66	19300/050 Mr. Samsul Haque	(Fore Man)	2020	364,171.00
67	19300/051 Mr. Dharan Chandra Bhrman	(Peon)	2020	276,111.00
68	19300/052 Mr. Shajahan Ali	(Macnic)	2020	100,701.00
69	19300/053 Mr. Ashraf Ali	(Fitter)	2020	231,651.00
70	19300/144 Mr. Omer Faruk	(Lab Atten.)	2020	293,604.00



SL No	Name of the employee	Designation	year	Taka
71	19300/041 Anisul Islam	(Sr Panman)	2021	428,202.00
72	19300/054 Mr. Abdul Hamid	(Armacher)	2021	233,011.00
73	19300/055 Mr.Noya Miah	(Sea. Security Guard)	2021	387,244.00
74	19300/056 Mr. Momdal Hossion	(Seasonal TD)	2021	408,449.00
75	19300/057 Mr. Masadul Alam	(Seasonal Cashier)	2021	453,162.00
76	19300/058 Mr. Ahad Ali	(Boiler Attendant)	2021	310,613.00
77	19300/059 Mr.Shidar Rahman	(Pump Driver)	2021	247,235.00
78	19300/060 Mr. Zahingir Alam	(Sea.Multing Tank Help	2021	18,750.00
79	19300/061 Mr.Abdul Ohab	(Machanist)	2021	241,998.00
80	19300/062 Mr. Mukter Hossain	(Fireman)	2021	315,259.00
81	19300/063 Mr. Samsul Haqur	(Plambar)	2021	415,515.00
82	19300/064 Mr. Akramul Haque	(Seanur Turner)	2021	437,967.00
83	19300/065 Mr. Shajahan Ali	(Sea. Cane Gurd)	2021	333,475.00
84	19300/066 Mr. Moksad Ali	(Helpher)	2021	29,280.00
85	19300/067 Mr. Abbas Ali	(Driver)	2021	629,307.00
86	19300/068 Mr. Shajan Sarkar Dablo	(CIC)	2021	429,145.00
87	19300/069 Mr. Hafizur Rahman	(Sea. PC)	2021	427,236.00
88	19300/070 Mr. Abdul Munnaf	(Asst. Fitter)	2021	70,452.00
89	19300/071 Mr. Matlabur Rahman	(Typest)	2021	551,922.00
90	19300/072 Mr. Nazrul Islam-2	(Cane Guard)	2021	246,564.00
91	19300/073 Mr. Kali Ranjan Mohanto	(Cane Guard)	2021	274,916.00
92	19300/074 Mr. Nazrul Islam-1	(Cane Guard)	2021	327,112.00
93	19300/075 Mr. Nazrul Islam	(Seasonal TD)	2021	191,168.00
94	19300/076 Mr. Sadak Ali	(Purjee Writer)	2021	362,170.00
95	19300/077 Mr. Harun Or Rashid	(Cane Guard)	2021	274,399.00
96	19300/078 Mr. Azahar Ali	(Seasonal TD)	2021	428,789.00
97	19300/082 Mr. Motiul Alam	(SBA)	2021	339,928.00
98	19300/083 Mr.Autir Rahman	(Peon)	2022	571,004.00
99	19300/084 Mr. Shidul Islam	(Computer Operator)	2022	675,072.00
100	19300/103 ajgor ali mondol	(khalase)	2022	245,885.00
101	19300/104 Alomgir Hosain	(Tar Oprator)	2022	549,130.00
102	19300/191 Rozina Akter	(Peon)	2022	578,746.00
103	19300/192 Md Shahidul Islam	(Jr Welder)	2022	534,090.00
104	19300/193 Miss Rousona Ara Lovely	Teacher	2022	1,232,721.00
105	19300/194 Md Senar Uddin	(Jr Electric)	2022	613,476.00
106	19300/195 Sree Moti Varoti Bala	(Swiper)	2022	763,353.00
107	19300/196 Md Abdul Mojed	(Center Guard)	2023	446,442.00
108	19300/197 Md Mahmud Hossain	(Habilder)	2023	1,042,512.00
109	19300/198 Md Abul Kalam	(Disel En Dri)	2023	433,103.00
110	19300/199 Md Sadek Ali	(Center Guard)	2024	739,003.00
111	19300/200 Md Abul Kalam	(Center Guard)	2024	1,136,201.00
112	19300/202 Md Majharul Islam	(Asst. Teacher)	2024	1,228,251.00
113	19300/203 Md Abdul Hye	(Muazzin)	2025	1,832,906.00
	Grand Total			36,582,886.00

SHYAMPUR SUGAR MILLS LTD
P.O. SHYAMPUR, DIST. RANGPUR

SCHEDULE OF DEPRECIATION FIXED ASSETS AS AT 30th June, 2025

(Schedule No: A-1)

Sl. No.	Particulars	Accnt No	Su-sch.No.	COST		Total cost as on 30-06-2025	Opening depreciation as on 01-07-2024	Value on transfer/ Adjustment	Depreciation charged during the period	Accumulated depreciation as on 30-06-25	Written down value as on 30-06-2025
				Opening Balance as on 01-07-2024	Cost transfer/ Adjustment						
A)	Mills			1	2	3=1+2	4	5	6	7=4+5+6	8=3+7
1	Land and land Development	23000	A-(1)	36,419,299	-	36,419,299	-	-	-	-	36,419,299
2	Building and other Construction	24000	A-(2)	68,143,777	-	68,143,777	68,143,702	-	-	68,143,702	75
3	Plant and Machinery	25000	A-(3)	137,793,934	1	137,793,933	126,174,324	-	3,704,482	129,878,806	7,915,127
4	Equipment	26000	A-(4)	3,978,716	-	3,978,716	3,896,551	-	16,417	3,912,967	65,749
5	Furniture Fixture and Office Equip.	27000	A-(5)	1,638,465	-	1,638,465	1,638,412	-	-	1,638,412	53
6	Vehicles and Transport	28000	A-(6)	69,447,265	29	390,500	69,837,736	69,447,171	-	69,447,171	390,565
7	Sundry Assets	29000	A-(7)	73,305	-	73,305	73,288	-	-	73,288	17
Total-A				317,494,761	30	390,500	317,885,231	269,373,448	-	3,720,898	273,094,346
B)	Intensive cane Dev. Scheme: (1st Phase)			-	-	-	-	-	-	-	-
1	Building and Construction	24000	A-(3)	720,000	-	720,000	615,350	-	18,000	633,350	86,650
Total-B				720,000	-	720,000	615,350	-	18,000	633,350	86,650
C)	Intensive Cane Dev. Scheme (2nd Phase)			-	-	-	-	-	-	-	-
1	Building and Construction	24000	A-(3)	2,848,237	-	2,848,237	2,418,332	-	62,286	2,480,618	367,619
2	Vehicles transport and Agricultural Equip.	28000	A-(7)	194,999	-	194,999	194,999	-	-	194,999	-
Total -C				3,043,236	-	3,043,236	2,613,331	-	62,286	2,675,617	367,619
D)	Seed Cane Dev. Research Farm Scheme.			-	-	-	-	-	-	-	-
1	Building and Construction	24000	A-(3)	2,265,750	-	2,265,750	1,859,792	-	25,500	1,885,292	380,458
2	Plant and Machinery	25000	A-(4)	233,046	-	233,046	202,752	-	5,826	208,578	24,468
3	Furniture Fixture & Office Equip.	27000	A-(6)	52,894	-	52,894	52,877	-	-	52,877	17
Total -D				2,551,690	-	2,551,690	2,115,421	-	31,326	2,146,747	404,943
Grand Total Taka: (A+B+C+D)				323,899,687	30	390,500	324,200,157	274,717,550	-	3,832,510	278,550,060
											45,650,097

SHYAMPUR SUGAR MILLS LTD
P.O. SHYAMPUR, DIST. RANGPUR
SCHEDULE OF DEPRECIATION FIXED ASSETS AS AT 30th June, 2024

(Schedule No: A-1)

Sl. No.	Particulars	Accnt No	Su- sch.No	COST			DEPRECIATION			Written down value as on 30-06-2024
				Opening Balance as on 01-07-2023	Cost transfe r/ Adjust	Total cost as on 30-06-2024	Opening depreciation as on 01-07-2023	Value transfe r/ Adjust	Depreciation charged during the period	
		1	2	3=1+2	4	5	6	7	8=3-7	
A)	Mills									
1	Land and land Development	23000	A-/-(-1)	26,419,299	-	36,419,299	-	-	-	
2	Building and other Construction	24000	A-/-2)	68,143,777	-	68,143,777	68,143,702	-	68,143,702	
3	Plant and Machinery	25000	A-(3)	137,793,935	1	137,793,934	120,898,395	-	5,275,927	
4	Equipment	26000	A-/-4)	3,978,716	-	3,978,716	3,880,132	-	16,417	
5	Furniture Fixture and Office Equip.	27000	A-/-5)	1,638,465	-	1,638,465	1,638,412	-	1,638,412	
6	Vehicles and Transport	28000	A-/-6)	69,447,284	19	69,447,265	69,447,171	-	69,447,171	
7	Sundry Assets	29000	A-/-7)	73,305	-	73,305	73,288	-	73,288	
Total-A		317,494,781	20	-	317,494,761	264,081,100	-	5,292,344	269,373,444	
B)	Intensive cane Dev. Scheme. (1st Phase)									
1	Building and Construction	24000	A-/-3)	720,000	-	720,000	597,350	-	18,000	
Total-B		720,000	-	-	720,000	597,350	-	18,000	615,350	
C)	Intensive Cane Dev. Scheme (2nd Phase)									
1	Building and Construction	24000	A-/-3)	2,848,237	-	2,848,237	2,349,984	-	68,348	
2	Vehicles transport and Agricultural Equip.	28000	A-(7)	195,000	1	194,999	194,999	-	194,999	
Total -C		3,043,237	1	-	3,043,236	2,544,983	-	68,348	2,613,331	
D)	Seed Cane Dev. Research Farm Scheme.									
1	Building and Construction	24000	A-/-3)	2,265,750	-	2,265,750	1,834,292	-	25,500	
2	Plant and Machinery	25000	A-/-4)	233,046	-	233,046	196,925	-	5,826	
3	Furniture Fixture & Office Equip.	27000	A-(6)	52,894	-	52,894	52,877	-	52,877	
Total -D		2,551,690	-	-	2,551,690	2,084,095	-	31,326	2,115,420	
Grand Total Taka: (A+B+C+D)		323,809,708	21	-	323,809,687	269,307,528	-	5,410,017	274,717,545	
									49,092,142	

শ্যামপুর সুগার মিলস লি.

শেয়ার অফিস : চিনিশিল্ল ভবন (৬ষ্ঠ তলা) ৩, দিলকুশা বা/এ, ঢাকা-১০০০

প্রতিনিধি পত্র

শেয়ার সংখ্যা

ফলিও/বিও নম্বর

আমি/আমরা ঠিকানা

শ্যামপুর সুগার মিলস লি. এর শেয়ারহোল্ডার হিসেবে ১৫-১২-২০২৫ তারিখে হাইব্রিড প্লাটফর্ম লিংক :

<https://shyampsug34.hybridagmbd.net> এর মাধ্যমে অনুষ্ঠিতব্য কোম্পানির ৩৫ তম বার্ষিক সাধারণ সভায়
এবং পরবর্তী মূলতবী সভায় আমার/আমাদের পক্ষে ভোট প্রদানের প্রতিনিধি নিযুক্ত করলাম।

প্রতিনিধির স্বাক্ষর শেয়ারহোল্ডারের স্বাক্ষর

বিঃদ্র:

(১) একজন সদস্য যিনি বার্ষিক সাধারণ সভায় উপস্থিত হওয়ার যোগ্য, তিনি তাঁর পক্ষে উপস্থিত থাকার জন্য এবং ভোট দেওয়ার জন্য একজন প্রতিনিধি নিযুক্ত করার ও যোগ্য প্রতিনিধি নিযুক্তির পত্র অবশ্যই সদস্যের স্বাক্ষর অথবা তাঁর নিকট হতে লিখিতভাবে যথাযথ ক্ষমতাপ্রাপ্ত অ্যাটর্নি কর্তৃক স্বাক্ষরিত হতে হবে। প্রতিনিধি পত্র কোম্পানির শেয়ার অফিসের ই-মেইল : shsmagm31@gmail.com এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।

(২) যদি সদস্য কোনো কোম্পানি বা করপোরেশনের হয় সে ক্ষেত্রে এর কমন সিল (যদি থাকে) প্রতিনিধি পত্রে দিতে হবে। এ পত্র এবং তৎসহ “পাওয়ার অব অ্যাটর্নি” যার বলে উক্ত “প্রতিনিধি পত্র” সহি করা হয়েছে তা নোটারি পাবলিক কর্তৃক এর সত্যায়িত কপি কোম্পানি’র শেয়ার অফিসের ই-মেইল: shsmagm31@gmail.com এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।

শ্যামপুর সুগার মিলস লি.

৩৫ তম বার্ষিক সাধারণ সভা

তারিখ : ১৫ ডিসেম্বর ২০২৫, সময় : বেলা ১১:০০ ঘটিকা

হাইব্রিড প্লাটফর্ম লিংক : <https://shyampsug34.hybridagmbd.net>

হাজিরা পত্র

আমি ১৫-১২-২০২৫ তারিখে অনুষ্ঠিতব্য শ্যামপুর সুগার মিলস লি. এর ৩৫ তম বার্ষিক সাধারণ সভায় আমার উপস্থিতি লিপিবদ্ধ করলাম।

শেয়ারহোল্ডারের নাম স্বাক্ষর.....

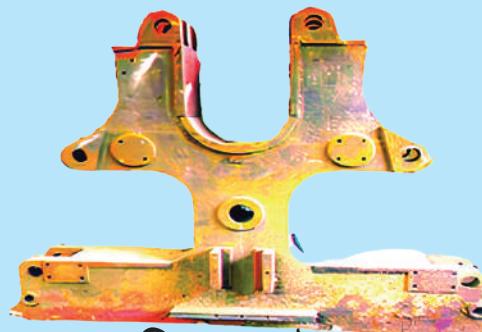
শেয়ার সংখ্যা..... ফলিও/বিও নম্বর.....

প্রতিনিধির নাম স্বাক্ষর.....

রেণ্টেক, যজেশ্বর অ্যাড কোং (বিটি) লিঃ- এর উৎপাদিত পণ্য



মিল রোলার



মিল হেডস্টেক



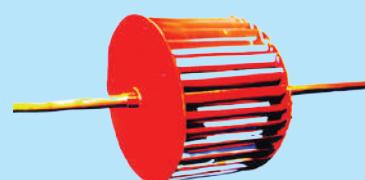
ম্যাসকিট পাম্প



মোলাসেস পাম্প



সেন্ট্রিফিউজ্যাল পাম্প



আই.ডি/এফ.ডি ফ্যান



সেন্ট্রিফিউজ্যাল পাম্প (Q=0.5-30.31 M³/Min, H= 25- 35 M)

সেন্ট্রিফিউজ্যাল পাম্প (স্প্লিট টাইপ)



রেণ্টেকের তৈরী হিট এক্সেজার (প্যান ক্যালেন্ডার)
টিউব প্লেটের মাপ পরামীক করা হচ্ছে

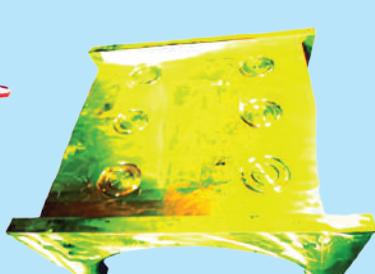
হিট এক্সেজার (প্যান ক্যালেন্ডার)



কনডেপার



সালফার বার্নার



গান মেটাল জার্নাল বিয়ারিং



ট্রেইলার



বাংলাদেশের ঐতিহ্যবাহী শিল্প প্রতিষ্ঠান

কেরজ এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ এর

উৎপাদিত চিনি, ভিনেগার, ডিনেচার্ড স্পিরিট ও অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন

১। চিনিঃ-

- ⦿ আখ হতে উৎপাদিত স্বাস্থ্যসম্মত ও নিরাপদ কেরঞ্জ চিনি বাজারে পাওয়া যাচ্ছে।
- ⦿ কেরঞ্জ উৎপাদিত দেশীয় চিনি ১ কেজি / ২ কেজি প্যাকেটে বাজারজাত হচ্ছে।

২। ভিনেগারঃ

- ⦿ কেরঞ্জ মন্টেড ও সাদা ভিনেগার বাজারের সেরা।
- ⦿ গুণে মানে ও স্বাদে অতুলনীয়।
- ⦿ আচার, সস্ সংরক্ষণে অद্বিতীয়।
- ⦿ সুস্বাদু সালাদ তৈরিতে সর্বোত্তম।
- ⦿ পরিপাকে সাহায্যকারী।



৩। ডিনেচার্ড স্পিরিটঃ-

- ⦿ কেরঞ্জ ডিনেচার্ড স্পিরিট গুণে মানে অতুলনীয়।
- ⦿ বার্ণিশের কাজে কেরঞ্জ ডিনেচার্ড স্পিরিট ব্যবহার করুন।



৪। কেরঞ্জ জৈবসারঃ-

- ⦿ মাটির স্বাস্থ্য উন্নত করে এবং মাটির বুনট ও গঠন উন্নত করে।
- ⦿ মাটির পানির ধারণ ক্ষমতা বৃদ্ধি করে।
- ⦿ মাটিতে বায়ু চলাচল বৃদ্ধি করে ও মাটির তাপমাত্রা নিয়ন্ত্রণ করে।
- ⦿ গাছের পুষ্টি ভাভার হিসেবে কাজ করে।
- ⦿ মাটির অংশ ও ক্ষারের সমতা বিধান করে।
- ⦿ মাটির দূষণ নিয়ন্ত্রণ করে পরিবেশের ভারসাম্য রক্ষা করে।
- ⦿ কেরঞ্জ জৈবসার দেশের একমাত্র সালফার সমৃদ্ধ জৈবসার-এ সার শতকে ২-৩
- ⦿ কেজি হারে প্রয়োগ করলে বাড়তি কোন সালফার ব্যবহার করতে হবে না।



৫। কেরঞ্জ হ্যান্ড স্যানিটাইজার

হাত এবং ত্বক জীবাণুমুক্তকরণে হ্যান্ড স্যানিটাইজার
একটি দ্রুত ক্রিয়াশীল জীবাণুনাশক সলিউশন।



৬। আমাদের উৎপাদিত অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন।

কেরঞ্জ পণ্য
গুণে মানে অনন্য
আবাদ করে অধিক লাভবান হউন।”

“বীমা ফসল হিসেবে অধিক আখ

কেরঞ্জ পণ্য
কিনে হউন ধন্য

বহুমুখি সেবার মাধ্যমে আমরা জনগণের বন্ধু হতে চাই।

কেরঞ্জ এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ

(বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের একটি প্রতিষ্ঠান)
ডাকঘরঃ দর্শনা, জেলাঃ চুয়াডাঙ্গা।।