

বার্ষিক প্রতিবেদন

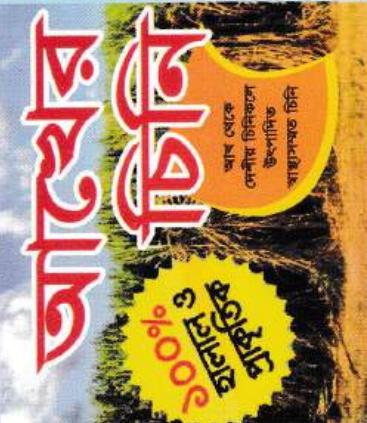
২০২৩-২০২৪



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



আত বাঢ়ালো পাওয়া যাচ্ছে প্যাকেটজাত



আবেৰ চিনি'ৰ বৈশিষ্ট্য

- ▲ অন্য চিনি থেকে বহুগুণ বিষ্টতাৰ ঘণ্টে
বায় সার্কুলী
- ▲ পৃষ্ঠিমানে ও বাদে অভূতপূর্ব
নিষ্ঠাদেৱ উপযোগী ও শাস্ত্ৰীয়
- ▲ হাইড্রোজ, বোন চাৰকোল ও ক্ষতিকৰ
কেমিকালসূত্ দেশি চিনি
- ▲ সম্পূৰ্ণ স্বয়ংক্ৰিয় মোশিন হাতেৰ
স্পণ্ডাবিল উৎপণ্ডিত ও প্যাকেটজত

পৃষ্ঠিমান (প্রতি ১০০ গ্ৰাম)

কালাসিয়াম	- ১৩০.৭২ মিৰি
পটসিয়াম	- ১৪২.০৯ মিৰি
ফসফৰাস	- ২.০৫ মিৰি
আয়ৰোন	- ০.৪২ মিৰি
যাগনেলসিয়াম	- ০.১৫ মিৰি
সেডিয়াম	- ০.০৫ মিৰি
তিটুরিন	- ০.১৯ মিৰি
কোলেস্টেরল	- ০.০
এনাঞ্জি	- ৩৫৭ কিলোকালোৰি

পৃষ্ঠিমানে সকল চিনিৰ সেৱা "আপ্শেৰ চিনি"
সবাই মিলে কিনিন
পৰিবাৱক সুষ্ঠ ও সৰল রাখি।

দেশীয় চিনি পৃষ্ঠিমানে সৰ্বোৎকৃষ্ট
আখ হতে সৰাসৰি উৎপন্নি

প্ৰস্তুতকাৰক
বাংলাদেশ চিনি ও খাদ্য শিল্প কৰাৰেশন
৩ দিলক্ষণা, ঢাকা-১০০০ | ই-মেইল: cbsfsc@gmail.com



শ্যামপুর সুগার মিলসু. লি.

শ্যামপুর, রংপুর।

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শ্যামপুর সুগার মিলস লিমিটেড

পরিচালকমণ্ডলী

চেয়ারম্যান (গ্রেড-১)	:	জনাব ড. লিপিকা ভদ্র
পরিচালক	:	জনাব মোঃ আবুল কালাম আজাদ, উপসচিব
পরিচালক	:	জনাব আজহারুল ইসলাম, উপসচিব
পরিচালক (Independent)	:	জনাব মোঃ আব্দুল আজিজ এফিএমএ
পরিচালক (Independent)	:	জনাব আবু সান্দ মোঃ শায়খুল ইসলাম এফিএমএ
পরিচালক	:	জনাব মোহাম্মদ ছাইফুল্লাহ, প্রধান (পরিকল্পনা ও উন্নয়ন)
ব্যবস্থাপনা পরিচালক	:	জনাব মোঃ মাসুদ সাদিক

অন্যান্য তথ্য

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কমপ্লায়েন্স অডিটর	:	ড্যানগার্ড বিজনেস কনসালট্যান্টস অ্যান্ড অ্যাসোসিয়েটস ৬এ, বাড়ি#১৯-বি/২সি এবং ১৯ বি/২ডি, ব্লক#এফ, মোহাম্মদপুর, ঢাকা-১২০৭।
রেজিষ্টার্ড অফিস	:	শ্যামপুর সুগার মিলস লিমিটেড পোস্ট: শ্যামপুর, জেলা: রংপুর।
শেয়ার অফিস	:	চিনিশিল্ল ভবন (৬ষ্ঠ তলা) ৩, দিলকুশা বাণিজ্যিক এলাকা, ঢাকা-১০০০।
কারখানা	:	শ্যামপুর সুগার মিলস 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।



ড. লিপিকা ভদ্র
চেয়ারম্যান (গ্রেড-১)
বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশন

বাণী

শ্যামপুর সুগার মিলস্লি. এর ৩৪ 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 বক্ত ঘোষণার পর হতে গত ৪ (চার) মাড়াই মৌসুম থেকে শ্যামপুর সুগার মিলস্লি. এর মাড়াই কার্যক্রম স্থগিত থাকলেও অত্র অঞ্চলের আখ চাষিরা, 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 উন্নতি 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 বহুবীকরণ 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।

১৮৮
ড. লিপিকা ভদ্র

শ্যামপুর সুগার মিলস্লি.

শেয়ার অফিস (৬ষ্ঠ তলা)

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

রেজিস্টার্ড অফিস : শ্যামপুর সুগার মিলস্লি.

পো: শ্যামপুর, জেলা: রংপুর।

কারখানা : শ্যামপুর, রংপুর।

শেয়ার অফিস : চিনিশিল্প ভবন (৬ষ্ঠ তলা)

৩, দিলকুশা বা/এ, ঢাকা।

৩৪ তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি।

শ্যামপুর সুগার মিলস্লি. এর সম্মানিত শেয়ারহোল্ডারগণের জ্ঞাতার্থে জানানো যাচ্ছে যে, কোম্পানি'র ৩৪ তম বার্ষিক সাধারণ সভা নিম্নলিখিত বিষয়াদি সম্পাদনকল্পে ২৩ ডিসেম্বর, ২০২৪ / ০৮ পৌষ ১৪৩১ সোমবার বেলা ২:৩০ ঘটকায় হাইব্রিড প্লাটফর্মে (চিনিশিল্প ভবন, ৯ম তলা, ৩ দিলকুশা বা/এ, ঢাকা) অনুষ্ঠিত হবে। সভার লিংক <https://shyampsug34.hybridagmbd.net>

- ১। ২৭ ডিসেম্বর, ২০২৩ তারিখে অনুষ্ঠিত ৩৩ তম বার্ষিক সাধারণ সভার কার্যবিবরণী অনুমোদন;
- ২। ৩০ জুন, ২০২৪ তারিখে সমাপ্ত অর্থবছরের নিরীক্ষিত স্থিতিপত্র, লাভ-লোকসান হিসাব, নিরীক্ষকদের প্রতিবেদন এবং পরিচালকমণ্ডলীর প্রতিবেদন প্রহণ ও অনুমোদন;
- ৩। পরিচালকমণ্ডলীর সুপারিশকৃত ২০২৩-২০২৪ অর্থবছরের জন্য নো ডিভিডেভ ঘোষণা;
- ৪। ২০২৪-২০২৫ অর্থবছরের জন্য বহিঃনিরীক্ষক নিয়োগ ও তাঁদের ফি নির্ধারণ;
- ৫। ২০২৪-২০২৫ অর্থবছরের জন্য Compliance Auditor নিয়োগ ও তাঁদের ফি নির্ধারণ;
- ৬। অবসরগ্রহণকারী পরিচালক মনোনয়ন/নির্বাচন;
- ৭। ০১ (এক) জন স্বতন্ত্র পরিচালক পুনঃনিয়োগ ও ০১ (এক) জন পরিচালক নিয়োগ অনুমোদন;
- ৮। চেয়ারম্যান মহোদয়ের অনুমতিক্রমে সাধারণ সভায় আলোচনাযোগ্য যে-কোনো বিষয় আলোচনা।

কোম্পানি বোর্ডের আদেশক্রমে

(কায়েস থান)

কোম্পানি সচিব

তারিখ: ২৬ নভেম্বর, ২০২৪

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) ২০-১১-২০২৪ তারিখ বর্ক থাকবে।
- কোম্পানি'র বার্ষিক সাধারণ সভায় যোগদান এবং অংশগ্রহণের বিস্তারিত পক্ষত 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 পারবেন।
- 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, ০১৭৯৫১০৮৬৫ নম্বরে যোগাযোগ করতে পারবেন।
- সম্মানিত শেয়ারহোল্ডারবৃন্দের মধ্যে যারা সরাসরি অংশগ্রহণ করবেন তাঁদের চিনিশিল্প ভবন (৯ম তলা), ৩ দিলকুশা, ঢাকা উপস্থিত থাকার জন্য অনুরোধ করা হলো।
- ২০২৩-২০২৪ অর্থবছরের বার্ষিক প্রতিবেদন শেয়ারহোল্ডারগণের ই-মেইল ঠিকানায় পাঠানো হবে এবং কোম্পানি'র ওয়েবসাইটে <https://shsm.bsfic.gov.bd> > শেয়ার সংক্রান্ত ফোর্মের 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 মিলস্লি.

শ্যামপুর, রংপুর।

পরিচালকমণ্ডলীর প্রতিবেদন (২০২৩-২০২৪ অর্থবছর)

সম্মানিত শেয়ারহোল্ডারবৃন্দ,
আসসালামু আলাইকুম।

আপনারা সবাই অবগত আছেন যে, বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন কর্তৃক জারিকৃত নির্দেশনার আলোকে ৩৪ তম বার্ষিক সাধারণ সভা হাইব্রিড প্লাটফর্মে অনুষ্ঠিত হচ্ছে। হাইব্রিড প্লাটফর্মে উপস্থিত সকলকে জানাই আন্তরিক ধন্যবাদ ও শুভেচ্ছা।

স্বীকৃত:

আমি এখন ৩০-০৬-২০২৪ তারিখ সমাপ্ত অর্থবছরে কোম্পানির সামগ্রিক কর্মকাণ্ড, আর্থিক অবস্থা ও নিরাক্ষিত হিসাব বিবরণী সংক্ষিপ্তাকারে উপস্থাপন করছি।

উৎপাদন:

সরকারি সিকান্ডে ২০২০-২০২১ আখ মাড়াই মৌসুম থেকে কোম্পানির উৎপাদন কার্যক্রম স্থগিত রয়েছে। পরবর্তীতে সরকারি সিকান্ড ও নির্দেশনা মোতাবেক প্রয়োজনীয় ব্যবস্থা গ্রহণ করা হবে।

বিক্রয়:

কোম্পানির উৎপাদন কার্যক্রম স্থগিত থাকায় রাজস্ব খাতে চলতি অর্থবছরে কোনো আয় করা সম্ভব হয়নি। তবে পূর্বের মজুতকৃত অঞ্চল কিছু মোলাসেস বিক্রয় করা হয়েছে। যার মূল্য ৪০.১৮ লক্ষ টাকা।

মোট মুনাফা ও নিট মুনাফার হার:

বিবরণ	২০২৩-২০২৪ অর্থবছর (কোটি টাকা)	২০২২-২০২৩ অর্থবছর (কোটি টাকা)
মোট লোকসান	২৪.৮১	২১.৮০
নিট লোকসান	২৪.৮১	২১.৮০

২০২৩-২০২৪ অর্থবছরে কোম্পানির নিট লোকসান ২৪.৮১ কোটি টাকা। যা পূর্ববর্তী বছরের তুলনায় ২.৬১ কোটি টাকা অর্থাৎ ১১.৯৭% বেড়েছে। গত বছরের তুলনায় প্রশাসনিক খাতে ব্যয় এবং ব্যাংক ঋণের সুদের পরিমাণ কম হওয়ায় নিট লোকসানের পরিমাণ কমেছে।

অতিরিক্ত তথ্য:

- ক) সকল বিবরণীতে কোম্পানি সংক্রান্ত বিষয়াবলি, পরিচালনা নীতিমালা, অর্থ প্রবাহ এবং তারল্যের পরিবর্তন সঠিকভাবে উপস্থাপিত হয়েছে;
- খ) কোম্পানি'র হিসাব বহিসমূহ যথাযথভাবে সংরক্ষিত হয়েছে;
- গ) আর্থিক বিবরণী প্রস্তুতকালে হিসাব সংক্রান্ত নীতিমালা যথাযথভাবে অনুসরণ করা হয়েছে;
- ঘ) আর্থিক বিবরণী প্রস্তুতকালে বাংলাদেশে প্রযোজ্য হিসাব মান অনুসরণ করা হয়েছে;
- ঙ) অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা যথাযথ ছিল এবং কার্যকর প্রয়োগ ও তত্ত্বাবধান নিশ্চিত করা হয়েছে;
- চ) কোম্পানি'র পরিচালনাগত ব্যাপারে পূর্ববর্তী বছরের তুলনায় কোনো বিচ্যুতি নেই;
- ছ) কোম্পানি'র শেয়ারহোল্ডিং পজিশন Annexure-II বর্ণিত আছে;
- জ) পরিচালকমণ্ডলীর বোর্ডসভায় উপস্থিতির বিবরণ Annexure-III এ উপস্থাপন করা হয়েছে;
- ঝ) ৫ (পাঁচ) বছরের পরিচালনা ও আর্থিক ফলাফলসমূহ Annexure-IV এ উপস্থাপন করা হয়েছে;
- ঞ) কোম্পানি'র চলমান ধারার বিষয়সমূহ প্রতিবেদনে বর্ণিত হয়েছে;
- ট) কোম্পানি লভ্যাংশ সংক্রান্ত বিষয় প্রতিবেদনে বর্ণিত হয়েছে;
- ঠ) সিইও/সিএফও এর ঘোষণা সার্টিফিকেট Annexure-A এ উপস্থাপন করা হয়েছে;
- ড) কমপ্লায়েন্স অডিটর সার্টিফিকেট Annexure-B এ উপস্থাপন করা হয়েছে;

ঢ) বাংলাদেশ সিকিউরিটিজ ও এক্সচেঞ্জ কমিশনের প্রোফর্মান্যায়ী কর্পোরেট গভার্নেন্স কমপ্লায়েন্স Annexure-C এ বর্ণিত হয়েছে;

গ) Related party transaction এ সম্পর্কিত তথ্য আর্থিক বিবরণী Note- 1.36 এ বর্ণিত আছে।

IAS, IFRS সহ অন্যান্য আরোপযোগ্য আইন ও নীতির বাস্তবায়ন:

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

আর্থিক প্রতিবেদন ও জবাবদিতি:

কোম্পানি বার্ষিক প্রতিবেদনের মাধ্যমে আর্থিক বছর শেষে চূড়ান্ত বার্ষিক হিসাব, বছরের শুরু থেকে প্রথম ত্রৈমাসিক হিসাব, অর্ধবার্ষিক হিসাব, তৃতীয় ত্রৈমাসিক হিসাব প্রস্তুত করে পরিচালকমণ্ডলীর সমন্বয়ে গঠিত নিরীক্ষা কমিটির মাধ্যমে সঠিকতা যাচাইপূর্বক নিয়মানুযায়ী বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ লি. ও শেয়ারহোল্ডারদের নিকট প্রেরণ করা হয়েছে। প্রথম ত্রৈমাসিক হিসাব, অর্ধবার্ষিক হিসাব তৃতীয় ত্রৈমাসিক হিসাব এর সাথে বার্ষিক হিসাবে আয়-ব্যয় পার্থক্য পরিলক্ষিত হয়নি।

চূড়ান্ত হিসাবের ওপর নিরীক্ষকদের মন্তব্য:

২০২৩-২০২৪ অর্থবছরের হিসাবের ওপর নিরীক্ষকদের মন্তব্যের পরিপ্রেক্ষিতে অডিট কমিটি একটি প্রতিবেদন বোর্ডে উপস্থাপন করেন। বোর্ড এ বিষয়ে বিস্তারিত আলোচনা করে মিলকে নিরীক্ষকদের মন্তব্যের যথাযথ ব্যবস্থা গ্রহণের জন্য নির্দেশনা প্রদান করেন।

চলমানধারা সংক্রান্ত:

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

লক্ষ্যাংশ:

২০২৩-২০২৪ অর্থবছরে কোম্পানি'র নিট ২৪,৪১,৯০,৭৮-৮.০০ (চৰিশ কোটি একচলিশ লক্ষ নঞ্চাই হাজার সাতশত চুৱাশি) টাকা লোকসান হওয়ায় পরিচালকমণ্ডলী লক্ষ্যাংশ প্রদানের সুপারিশ করতে পারছেনা বলে দৃঢ়খ প্রকাশ করেছে।

পরিচালকবৃন্দের সম্মানী:

বিবরণ	২০২৩-২০২৪ অর্থবছর	২০২২-২০২৩ অর্থবছর
পরিচালকবৃন্দের সম্মানী (লক্ষ টাকা)	২.০০	২.২৫

২০২৩-২০২৪ অর্থবছরে পরিচালকবৃন্দকে পরিচালনা পর্ষদের ৪টি, অডিট কমিটি'র ৪টি এবং এনআরসি কমিটির ১টি সভার সম্মানী বাবদ ভ্যাট ও আয়করসহ সর্বমোট ২.০০ লক্ষ টাকা প্রদান করা হয়েছে। ২০২২-২০২৩ অর্থবছরে পরিচালকবৃন্দকে সম্মানী বাবদ ২.২৫ লক্ষ টাকা প্রদান করা হয়েছিল। (আর্থিক বিবরণী নোট নম্বর- ২৫)

কর্পোরেট গভার্নেন্স:

পরিচালকমণ্ডলী কর্পোরেট গভার্নেন্স এর বিধি-বিধান যথাযথভাবে পালন করে আসছে। এছাড়া কোম্পানির সংশ্লিষ্ট কর্মকর্তাগণ কর্পোরেট গভার্নেন্স এর আলোকে কোম্পানির কর্মকাণ্ড ও পরিচালকমণ্ডলীর নির্দেশনা প্রতিপালন 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 গঠন করা আছে। গঠিত 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 সিকিউরিটি 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 সিকিউরিটি অ্যান্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং ৩, জুন ২০১৮ অনুযায়ী করপোরেট গভর্নেন্স কোড অনুযায়ী নমিনেশন অ্যান্ড রিমুনারেশন সাব কমিটি (এনআরসি) গঠন করা হয়েছে। কমিটি'র এ অর্থবছরে ১টি সভা অনুষ্ঠিত হয়েছে। এনআরসি কমিটির প্রতিবেদন Annexure-VI এ উপস্থাপন করা হয়েছে।

কম্প্লায়েন্স সার্টিফিকেট:

বাংলাদেশ সিকিউরিটি অ্যান্ড এক্সচেঞ্জ কমিশনের নোটিফিকেশন নং BSEC/CMRRCD/-2006-158/207/Admin/80, dated 03-June-2018 অনুযায়ী কম্প্লায়েন্স অডিটর হিসেবে ভ্যানগার্ড বিজনেস কনসালট্যান্ট অ্যান্ড আসোসিয়েটস কে ২৭-১২-২০২৩ তারিখে অনুষ্ঠিত কোম্পানি'র ৩০তম বার্ষিক সাধারণ সভায় নিয়োগ দেওয়া হয়েছে। এ ফার্ম অডিট সম্পন্ন করে সার্টিফিকেট প্রদান করেছে যা প্রতিবেদনে উপস্থাপন করা হয়েছে।

আইনের প্রতি শুল্ক:

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

বিধিবন্ধ পরিশোধসমূহ:

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

পুঁজিবাজার এর সঙ্গে যোগাযোগ:

কোম্পানিটি ঢাকা স্টক এক্সচেঞ্জ পিএলসি এর তালিকাভুক্ত কোম্পানি হওয়ায় বিএসইসি, ডিএসই এর বিধি ও নীতিমালা এবং তাদের জারিকৃত নির্দেশনাসমূহ যথাযথভাবে অনুসরণ করা হচ্ছে।

বিএপিএলসি (BAPLC) কার্যক্রম:

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

সরকারি নীতিমালানুযায়ী কর্মকর্তা/কর্মচারীদের জনকল্যাণমূলক কার্যক্রম:

কোম্পানিটি গণপ্রজাতন্ত্রী বাংলাদেশ সরকারের আওতাধীন ও নিয়ন্ত্রণাধীন প্রতিষ্ঠান হওয়ায় সরকারি বিধি-বিধান ও নিয়মনীতি অনুসরণপূর্বক পরিচালিত হচ্ছে।

সিডিবিএল কার্যক্রম:

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

কুঁকি ব্যবস্থাপনা:

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

নিরীক্ষক নিয়োগ :

২৭-১২-২০২৩ তারিখে অনুষ্ঠিত কোম্পানি,র ৩৩তম বার্ষিক সাধারণ সভার সিঙ্কান্স অনুযায়ী মেসার্স ফেমস্ অ্যান্ড আর চার্টার্ড অ্যাকাউন্ট্যান্টস ফার্মকে সর্বসাকুল্যে ৭৫,০০০.০০ টাকা পারিশ্রমিকে ২০২৩-২০২৪ অর্থবছরের জন্য নিরীক্ষক নিয়োগ করা হয়েছিল। এ সভায় উক্ত ফার্ম অবসর গ্রহণ করবে।

পরিচালক নির্বাচন :

কোম্পানির আর্টিক্যালস অব অ্যাসোসিয়েশনের ৯১ নম্বর বিধি ও কোম্পানি আইনের বিধান অনুযায়ী বর্তমানে নিয়োজিত পরিচালকবৃন্দের এক তৃতীয়াংশ জনাব মোঃ আবুল কালাম আজাদ, পরিচালক(অর্থ) জ্যেষ্ঠতার ভিত্তিতে এ সভায় অবসর গ্রহণ করবেন এবং তিনি ৯২ নম্বর বিধি অনুযায়ী পুনঃ নির্বাচন/মনোনয়নের ইচ্ছা প্রকাশ করেছেন। তিনি পুনঃ নির্বাচন মনোনয়নের যোগ্যতা রাখেন।

ভবিষ্যত কার্যক্রম :

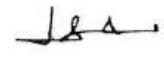
শ্যামপুর সুগার মিলস লি. ঢাকা স্টক এক্সচেঞ্জ এর একটি তালিকাভুক্ত কোম্পানি। সরকারি সিঙ্কান্সে অন্য ৫টি মিলসহ এই মিলের উৎপাদন কার্যক্রম স্থগিত রাখা হয়েছে। এ বিষয়ে শিল্প মন্ত্রণালয়ের মাধ্যমে সংশ্লিষ্ট দপ্তরসমূহের সঙ্গে করপোরেশন হতে যোগাযোগ অব্যাহত আছে। সরকার কর্তৃক যে সিঙ্কান্স গ্রহণ করা হবে তা তৎক্ষনিক শেয়ারহোল্ডারদেরকে অবহিত করা হবে। তাছাড়া বিএসইসি'র সঙ্গে এ বিষয়ে একটি সভা অনুষ্ঠিত হয়েছে। উক্ত সভার সিঙ্কান্সানুসারে কোম্পানিটি পুনরায় চালু করা যায় কিনা? এ বিষয়ে Pre-feasibility study করে একটি Business Plan প্রস্তুত করার নিমিত্ত করপোরেশনের কর্মকর্তাদের সমন্বয়ে একটি কমিটি গঠন করা হয়েছে।

উপসংহার:

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

ধন্যবাদ

পরিচালকমণ্ডলীর পক্ষে,



ড. লিপিকা ভদ্র
চেয়ারম্যান (গ্রেড-১)
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, 2024 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:			
Mr.Sheikh Shoebul Alam ndc (Grade-1)	Director (Nominated)	Nil	
Mr.Khondoker Azim Ahmed NDC	Director (Nominated)	Nil	
Mr. Muhammad Nurul Amin Khan	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, 2024 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
Mr. Sheikh Shoebul Alam (Grade-1)	Chairman	4	4
Mr. Pulok Kanti Barua	Director	2	2
Mr. Khondoker Azim Ahmed ndc	Director	4	4
Mr. Muhammad Nurul Amin Khan	Director	4	4
Mr. Abdul Aziz FCMA	Independent Director	4	4
Mr. Abu Sayed Md. Shaykhul Islam	Independent Director	4	3
Mr. Muhammed Saifullah	Director	2	2
Mr. Md. Masud Sadik	Managing Director	4	4

Audit Committee Meeting attended by the directors of Shyampur Sugar Mills Ltd. during the year 2023-2024:

Name & Designation of Audit Committee Member's	Position	No. of Meeting Held	No. of Attendance
Mr. Abdul Aziz, FCMA	Chairman	4	4
Khondoker Azim Ahmed ndc	Member	4	4
Mr. Muhammad Nurul Amin Khan	Member	4	2

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	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Operating Data :					
Operating Revenue / Sales	40.18	24.79	66.83	1532.19	2088.99
Cost of Goods Sold	(36.37)	(25.57)	-	(3846.03)	(4420.76)
Stock Adjustment	-	-	20.25	-	-
Gross profit/Loss	(3.80)	(0.77)	87.08	(2313.83)	(2331.76)
Operating Profit/(Loss)	(2485.80)	(2231.44)	(2659.84)	(6281.49)	(6085.88)
Net profit before tax	(2441.40)	(2180.34)	(2651.17)	(6247.48)	(6056.49)
Net profit after tax	(2441.40)	(2180.80)	(2651.63)	(6256.87)	(6069.21)
Earnings per share (EPS)	(48.84)	(43.62)	(53.03)	(125.14)	(121.38)
Balance Sheet & Other Data:					
Shareholder Equity	(62995.91)	(60560.32)	(58378.66)	(55726.16)	(49468.40)
Total Assets	(1931.09)	(2110.88)	2331.84	2628.29	3728.43
Total Current Assets	(1440.17)	(1565.86)	1719.24	1924.38	2912.68
Total Current Liabilities	37809.70	38474.13	38121.18	37325.94	34186.88
Total Long Term Liabilities	27117.29	24197.08	22589.31	21028.52	19009.95
Face Value Per Share	10	10	10	10	10
Share Outstanding	5000000	5000000	5000000	5000000	5000000
Dividend Paid	No Dividend				
Current Ratio	0.038	0.041	0.045	0.052	0.085
Debt Equity Ratio	(1.03)	(1.03)	(1.04)	(1.04)	(1.08)
Cane Crushing (M.T)	-	-	-	-	44524.62
Sugar Production (M.T)	-	-	-	-	3002
Recovery Rate (%)	-	-	-	-	6.74%

ANNEXURE – V

Report of the Audit Committee

Report of the Audit Committee on June 30, 2024 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 2023-2024. Audit Committee examined and reviewed the balance sheet along with financial statements of the company during the year submitted by M/S Fames and R Chartered Accountants and recommended to place before the Board Meeting.

Roles & Responsibilities of the Audit Committee:

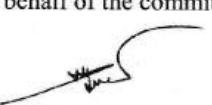
1. Review and examine the draft balance sheet, financial statements and recommended to place before Board of Directors for their consideration and approval.
2. Review the quarterly and half-yearly financial statements of accounts for proper submission of the same to the shareholders and regulatory authorities.
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, 2024.
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, 2024. 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 Code under section 1.5 (xxiv) issued by BSEC.

Dr.Lipika Bhadra,Chairman (Grade-1):

Presently Dr. Lipika Bhadra holds the position of Chairman at Bangladesh Sugar & Food Industries Corporation (BSFIC) under the administrative control of Ministry of Industries. She was born in Faridpur District . Her father's name is Jitendra Nath Bhadra and mother's name is Roma Rani Bhadra. She completed her Graduation & Masters degree from the University of Dhaka . She achieved her PhD degree from Western Sydney University, Australia. She joined in Bangladesh civil service (Administration cadre) in 1994. She successfully completed a number of professional trainings and courses in home and abroad and worked in different capacity in the Ministry of Health, Cabinet Division, Housing and Public Works Ministry etc . She attended and participated in many foreign trainings and visited USA, Turkey, Australia, Malaysia, Singapore, Indonesia & India.

Md. Abul Kalam Azad (Deputy Secretary):

Md. Abul Kalam Azad, Deputy Secretary to the Government of the people's Republic of Bangladesh now is working as a Director (Finance) of Bangladesh Sugar & Food Industries Corporation (BSFIC) under the administrative control of Ministry of Industries. He is also a Board of Director as a nominated Director of Shyampur Sugar Mills Ltd. He was born in 1974 in Naogaon District. His father's name is Sher Mohammad and mother's name is Mazeda Begum. He has done his Honors & Masters degree in philosophy from the University of Dhaka. He has achieved his MBA degree from the university of Greenwich, London and scored merit position. He joined in Bangladesh civil service (Administration cadre) in 2005. He joined as an Assistant commissioner at Netrakona Collectorate. Then he was posted in Kishorganj Collectorate. After that he worked as an Assistant commissioner(Land) in Botiaghata, Khulna and Jessore Sadar, Jessore. Then he worked as an Upzila Nirbahi officer in Hossainpur upzilla, Kishoregonj. After that he worked in the Ministry of commerce, Local Government Division and Health services Division. He successfully completed a number of professional trainings and courses in China, South Korea and Australia. He visited Dubai, Switzerland, Germany, UK, Turkey & France.

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.

Md.Abdul Aziz Miah fcma, (Independent Director):

Md.Abdul Aziz Miah fcma is a Fellow member of the Institute of Cost & Management Accounts of Bangladesh. He completed M.com & MBA from Dhaka University. He awarded Scholarship under British Technical Assistance Programme on Advance Financial Management Techniques for Developing Countries in Strathclyde University, Glasco, UK. He presented Technical papers on different topics in SAARC countries under SAF authority arrangements. He attended and participated in many conferences seminar and workshops in Australia, New Zealand and USA etc. He is the Managing Director of Western Agro Products Ltd. & the Vice-Chairman of WASO Credit Rating Company (BD) Ltd. He earned long 38 years of experience at different levels in Govt. and private sector. He worked as president of ICMAB Bangladesh two times in 2001 and 2010.

Muhammed Saifullah, Chief (Planning & Development):

Muhammed Saifullah,Chief (Planning & Development) of Bangladesh Sugar & Food Industries Corporation. He is also a Board of Director as a nominated Director of Shyampur Sugar Mills Ltd. His father's name is Fazal Khan and mother's name is Sajeda Begum. He has done his CMA degree in 2006. He is a Fellow member of institute of Cost & Management Accountants of Bangladesh. He is also Associate member of Chartered Secretaries of Bangladesh. He obtained post Graduate Diploma in Computer science from Bangladesh Institute of Management. He completed his Bachelor's of law & Master's in Management. He successfully completed a number of professional trainings and worked in different capacities in Company affairs ,Accounts & Audit division. He visited India & Malaysia.

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 Director:

- (i) All the requirements as prescribed under sub-clause (ii) of BSEC Notification under reference have been fulfilled.
- (ii) 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).
- (iii) The Board has laid down a code of conduct of all Board members and a record of compliance of the code has maintained.
- (iv) The tenure of office of the Independent Director nominated above 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 or MD 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.



Md. Masud Sadik
CEO / Managing Director

Annexure-ix

Report of the Nomination and Remuneration Committee (NRC) For the year ended on 30 June 2024

Report of the NRC on June 30,2024. 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.

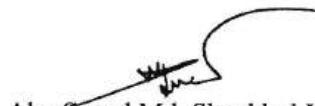
Composition of Nomination and Remuneration Committee:-

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 2023-2024:-

The committee held 1(one) meeting during the financial year 2023-2024. The major activities of the Nomination and Remuneration Committee in 2023-2024 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) Advise to management to achieve the sales target so that employees may get marketing incentive. on behalf of the Nomination and Remuneration Committee.
- 4) 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: 27.10.2024

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

Subject: Declaration on Financial Statements for the year ended on 30.06.2024.

Dear Sirs,

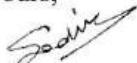
Pursuant to the condition No. I (5) (xxvi) imposed vide the Commission's Notification No. BSEC/CMRRC/2006-158/2017/Admin/80, Dated: 3 June, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

1. The Financial Statements of Shyampur Sugar Mills Ltd. for the year ended on 30.06.2024 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 for 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 30.06.2024 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,



Md. Masud Sadik
Chief Executive Officer (CEO)



Md. Khorshed Alam Khandaker
Chief Financial Officer (CFO)

Annexure-B

[Certificate as per condition No. 1(5) (xxvii)]

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATION

Report to the Shareholders
of
Shyampur Sugar Mills Ltd.
On Compliance of the Corporate Governance Code
For the year ended 30th June 2024

We have examined the compliance status to the Corporate Governance Code by SHYAMPUR SUGAR MILLS LTD. (the company) for the year ended on 30th June, 2024. This Code relates to the Notification No: BSEC/CMRRCD 2006-158/207/Admin/80, dated - 3rd 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 a 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 the conditions No. 6(1)(b), 6(1)(c).
- 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.



Place: Dhaka
Date: November 27, 2024

Mohammad Shahadat Kabir FCMA
Partner

Shyampur Sugar MillsLtd.
Corporate Governance Code
For the year ended 30th June 2024

Status of compliance with the conditions imposed by the Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80, dated 3 June 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969:

(Report under Condition No. 9)

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 be less than 5 (five) and more than 20 (twenty).	∞	-	The SHSM Board is comprised of 08 Directors including the Managing Director
1.2	Independent Directors			
1(2)(a)	At least 1/5 of the total number of Directors shall be Independent Directors	∞	-	02 out of 08 directors are appointed as Independent Director
1(2)(b)	Independent Directors 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;	∞	-	Independent Directors hold no share
1(2)(b)(ii)	Who is not a sponsor of the company or 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 share 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; Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law, daughter-in-law shall be considered as family members;	∞	-	
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 director 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 independent director in more than 5 (five) listed companies;	∞	-	
1(2)(b)(ix)	who has not been convicted by a court of competent jurisdiction as a defaulter in payment of any loan or any advance to a bank or a Non-Bank Financial Institution (NBFI); 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	∞	-	

Condition	Title	Compliance Status	Remarks (If
	and approved by the shareholders in the Annual General Meeting (AGM);		
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days; and	∞	No vacancy occurred during the reporting period
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: -		
1(3)(a)	Independent director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial laws, regulatory requirements and corporate laws and can make meaningful contribution to the business;	∞	
1(3)(b)	Independent director shall have following qualifications:		
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 business association; or		N/A
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; or	∞	
1(3)(b)(iii)	Former 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; or	∞	
1(3)(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or		N/A
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 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.		Not such event occurred
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-	∞	No such event occurred

Condition	Title	Compliance Status	Remarks (If
	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 shall include the following additional statements;		
1(5)(i)	An industry outlook and possible future developments in the industry;	∞	- Stated in the Directors' report
1(5)(ii)	The segment-wise or product-wise performance;	∞	- Do
1(5)(iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	∞	- Do
1(5)(iv)	A discussion on Cost of Goods sold, Gross Profit Margin and Net Profit Margin, where applicable;	∞	- Do
1(5)(v)	A discussion on continuity of any extraordinary activities and their implications (gain or loss);	-	- No such event occurred
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;	∞	- Stated in the financial statement
1(5)(vii)	A statement of utilization of proceeds raised through public issues, rights issues and/or any other instruments;	-	- No such matter to explain
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.;	-	- No such matter to explain
1(5)(ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual Financial Statements;	-	- No such matter to explain
1(5)(x)	A statement of remuneration paid to the directors including independent directors;	∞	- Stated in the financial statement
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;	∞	- Do
1(5)(xii)	A statement that proper books of account of the issuer company have been maintained;	∞	- Do
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;	∞	- Do
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;	∞	- Do
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;	∞	- Do
1(5)(xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as a 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 production suspended by Government, dividend did not declare

Condition	Title	Compliance Status	Remarks (If
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;	∞	Disclosed in the annual report
1(5)(xxiii)	Pattern of shareholding disclosing the aggregate number of shares held by:		
1(5)(xxiii) (a)	Parent or Subsidiary or Associated Companies and other related parties (name-wise details);	-	N/A
1(5)(xxiii) (b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance and their spouses and minor children (name-wise details);	∞	-
1(5)(xxiii) (c)	Executives; and	∞	-
1(5)(xxiii) (d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details);	-	No shareholder hold 10% or more share of the company
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 or her expertise in specific functional areas; and	∞	-
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 the financial statements, among others, focusing on:		
1(5)(xxv)(a)	accounting policies and estimation for preparation of financial statements;	∞	Stated in the Management's discussion & analysis
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;	-	N/A
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; and	∞	-
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(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		

Condition	Title	Compliance Status	Remarks (If)
1(7)(a)	The Board shall lay down a code of conduct, based on the recommendation of the Nomination and Remuneration Committee (NRC) at condition No. 6, 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 including, among others, prudent conduct and behavior; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency.	∞	-
2	Governance of Board of Directors of 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;	-	The company has no Subsidiary Company
2(b)	At least 1 (one) independent director on the Board of the holding company shall be a director on the Board of the subsidiary company;	-	-
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;	-	-
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;	-	-
2(e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.	✓	-
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)	Appointment		
3(1)(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a 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 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 Directors' Meetings		
	The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board;	∞	-
	Provided that the CS, CFO and/or the HIAC shall not attend such part of a meeting of the Board which involves consideration of an agenda item relating to their personal matters.	∞	-
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; and	∞	-
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;	∞	-

Condition	Title	Compliance Status	Remarks (If)
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 in violation of the code of conduct for the company's Board or its members;	∞	- In Practice
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	∞	- Declaration of MD & CFO is disclosed in the annual report
4	Board of Directors' Committee:- For ensuring good governance in the company, the Board shall have at least following sub-committees:		
4(i)	Audit Committee; and	∞	-
4(ii)	Nomination and Remuneration Committee.	∞	-
5	Audit Committee. -		
5(1)	Responsibility to the Board of Directors.		
5(1)(a)	The company shall have an Audit Committee as a sub-committee of the Board;	∞	- The company has constituted the Audit committee
5(1)(b)	The Audit Committee shall assist the Board 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)	Constitution of the Audit Committee		
5(2)(a)	The Audit Committee shall be composed of at least 3 (three) members;	∞	-
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 1 (one) month 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)	Chairperson of the Audit Committee		
5(3)(a)	The Board 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.		- N/A
5(3)(c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting (AGM);	∞	- Will be attend in upcoming AGM

Condition	Title	Compliance Status	Remarks (If)
	Provided that in absence of Chairperson of the Audit Committee, any other member from the Audit Committee shall be selected to be present in the annual general meeting (AGM) and reason for absence of the Chairperson of the Audit Committee shall be recorded in the minutes of the AGM.		
5(4)	Meeting of the Audit Committee		
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;	∞	- No such event occurred during the year
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)	Role of Audit Committee 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;	∞	-
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; and	∞	-
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 purposes stated in relevant offer document or prospectus approved by the Commission: Provided that the management shall disclose to the Audit Committee about the uses or applications of the proceeds by major category (capital expenditure, sales and marketing expenses, working capital, etc.), on a quarterly basis, as a part of their quarterly declaration of financial results: Provided further that on an annual basis, the company shall prepare a statement of the proceeds utilized for the purposes other than those stated in the offer document or prospectus for publication in the Annual Report along with the comments of the Audit Committee.		N/A
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 on the following findings, if any: -		

Condition	Title	Compliance Status	Remarks (If
5(6)(a)(ii)(a)	report on conflicts of interests;	-	There are no such
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;	-	Do
5(6)(a)(ii)(c)	suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations; and	-	Do
5(6)(a)(ii)(d)	any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;	-	Do
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.	-	Do
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 No. 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.	∞	Audit Committee reports is disclosed in the Annual Report
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;	∞	The company has constituted the NRC
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)	All 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;	-	No such event occurred
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.	∞	-

Condition	Title	Compliance Status	Remarks (If
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;	∞	-
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;	-	No such event occurred
6(3)(c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer the queries of the shareholders: Provided that in absence of Chairperson of the NRC, any other member from the NRC shall be selected to be present in the annual general meeting (AGM) for answering the shareholder's queries and reason for absence of the Chairperson of the NRC shall be recorded in the minutes of the AGM.	∞	Will be attending in upcoming AGM
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;	-	No such event occurred during the year
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: 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:	∞	-
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; and	∞	-
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	∞	NRC policy and Report

Condition	Title	Compliance Status	Remarks (If disclosed in the annual report)
	activities of NRC during the year at a glance in its annual report.		
7	External or Statutory Auditors. -		
7(1)	The issuer company 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 systems design and implementation;	∞	-
7(1)(iii)	book-keeping or other services related to the accounting records or financial statements;	∞	-
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 service that the Audit Committee determines;	∞	-
7(1)(viii)	audit or certification services on compliance of corporate governance as required under condition No. 9(1); and	∞	-
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: Provided that spouse, son, daughter, father, mother, brother, sister, son-in-law and daughter-in-law shall be considered as family members.	∞	
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.	∞	-
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 listing 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 conditions of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	∞	Required Certificate has been obtained from Vanguard Business Consultants & Associates, Cost and Management Accountants for the year ended 30 th June 2024.
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 (AGM).	∞	
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 Auditors' 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 financial position as on June 30, 2024, the Statement of Profit or Loss and Other Comprehensive Income, the Statement of Changes in Equity, and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters 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 at June 30, 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and the Securities and Exchange Rules 2020.

Basis for Qualified Opinion

1. The government of People Republic of Bangladesh has decided to suspend Shyampur Sugar Mills Limited's operational activities for the indefinite period due to recurring loss, high production cost, and net capital deficiency of the operation activity. As such, the preparation of the financial statements of the company for the year June 30, 2024, under going concern basis may no longer be appropriate. So, the financial statements for the year June 30, 2024 should be prepared on breakup basis, if going concern assumption is not appropriate rather than preparation of these Financial Statements under going concern basis is not meaningless.
2. The company has been suffering recurring losses from operations that effectively made net capital deficiency of Tk. (6,299,591,211) in total and Tk. (1,259.92) per share at the year end.
3. The Company has not yet introduced deferred tax, which is non-compliance of IAS 12.
4. In Note # 6.00 to the financial statements, the Company reports an amount of Taka 4,077,031 as Cash and Cash Equivalents, we could not physically verify the cash in hand as of June 30, 2024. However we have collected the certificate during the course of our audit
5. In Note # 8.00 to the financial statements, the Company reports an amount of Taka 24,023,439 as Cane grower's Loan (Old) which we are not being recovered for a long time.
6. During the year the company has shown TK. 7,202,761 as workers Welfare Fund Liability which we could not confirm with the books of accounts. The management of the company unable to provide sufficient documents in this regard, but the issue is pending for a long time due to delayed departmental proceedings.

We have conducted our audit in accordance with 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) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statement of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. In addition to the matter described matters described below to be the key audit matters to be communicated in our report

Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Director's report and other information contained within the annual report except the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual report after the date of our auditor's report. Management is responsible for the other information.

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

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

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 IFRSs as explained, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 requires the Management to ensure effective internal audit, internal control, and risk management functions of the Company.

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 concerned 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an 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 company 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.

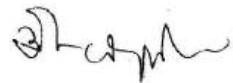
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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 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 not 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 profit and loss and other comprehensive income dealt with by the report are in agreement, with the books of accounts and returns
- d) The expenditure incurred was for the purposes of the Company's business.



Fouzia Haque, FCA
Partner

FAMES & R

Chartered Accountants

DVC # 2411031032AS835454

Dated : 03 November, 2024

Place : Dhaka

SHYAMPUR SUGAR MILLS LTD.

Statement of Financial Position

As at 30 June, 2024

Particulars	Notes	Amount in Taka		
		30.06.2024	30.06.2023	
Assets :				
Non-Current Assets				
Property, Plant & Equipment (Annexure -1)	4.00	49,092,142	54,502,180	
Current Assets				
Stock and Stores	5.00	36,125,461	43,874,591	
Cash and Bank Balances	6.00	4,077,031	2,921,514	
Current Account with BSFIC Enterprises	7.00	76,747,009	82,485,237	
Loans, Advances and Prepayment	8.00	26,883,291	27,120,984	
Advance & Deposits	9.00	184,125	184,125	
Total Assets		193,109,059	211,088,631	
Equity & Liabilities:				
Shareholders Equity				
Share Capital	10.00	50,000,000	50,000,000	
Reserve and Surplus				
Equity Fund	11.00	57,506,398	57,506,398	
Grants (Phase- I & II)	12.00	1,253,079	620,904	
Retained Earnings		(6,408,350,687)	(6,164,159,902)	
		(6,299,591,211)	(6,056,032,601)	
Loan Fund				
Loan from Bank	13.00	2,286,136,346	2,108,630,882	
Long Term Loan (Secured)	14.00	425,593,588	311,077,175	
		2,711,729,934	2,419,708,057	
Current Liabilities				
Creditors	15.00	212,310,542	230,679,206	
Current Account with BSFIC	16.00	3,193,705,677	3,276,531,392	
Current Account with BSFIC Enterprises	17.00	57,076,155	56,364,075	
Provision for Leave Pay and Gratuity	18.00	155,655,997	142,328,205	
Provision for Income tax	19.00	6,430,956	6,425,739	
Interest on Fund/Loan	20.00	155,791,008	135,084,558	
Total Current Liabilities		3,780,970,335	3,847,413,175	
Total Equity and Liabilities		193,109,059	211,088,631	
Net Asset Value (NAV) Per Share	34.00	(1,259.92)	(1,211.21)	

The annexed notes form an integral part of these accounts

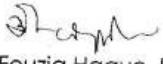

Company Secretary


Managing Director


Director


Director

Signed in terms of our separate report of even date annexed


Fouzia Haque, FCA
FAMES & R
Chartered Accountants
DVC# 2411031032AS835454

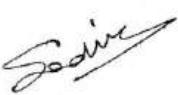
Date : 03 November, 2024
Place : Dhaka

SHYAMPUR SUGAR MILLS LTD.
Statement of Profit and Loss and Other Comprehensive Income
For the year ended 30 June, 2024

Particulars	Notes	Amount of Taka	
		30.06.2024	30.06.2023
Sales	21.00	4,018,647	2,479,469
Less : Cost of Goods Sold	22.00	(3,637,835)	(2,557,041)
Add : Stock Adjustment	22.01	-	-
Gross Profit / (Loss) for the year		380,812	(77,572)
Less : Operating Expenses			
General Administrative Expenses	23.00	35,980,024	47,310,062
Financial Cost	24.00	212,981,544	175,757,250
Net Operating Expense		248,961,568	223,067,312
Operating Profit / (Loss) for the year		(248,580,756)	(223,144,884)
Add : Income from Experimental Farm	26.00	1,144,169	1,126,158
Add : Other Income	25.00	3,296,559	3,984,148
Net Profit before Worker's Profit Participation Fund		(244,140,028)	(218,034,578)
Less : Worker's Profit Participation Fund			
Net Profit / (Loss) for the Year		(244,140,028)	(218,034,578)
Less: Minimum tax on turn over	27.00	(50,756)	(45,539)
Net profit / (Loss) for the Year		(244,190,784)	(218,080,117)
Earning Per Share (EPS)	35.00	(48.84)	(43.62)

The annexed notes form an integral part of these accounts


Company Secretary

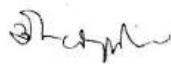

Managing Director


Director


Director

Signed in terms of our separate report of even date annexed

Date : 03 November, 2024
Place : Dhaka


Fouzia Haque, FCA
FAMES & R
Chartered Accountants
DVC# 2411031032AS835454

SHYAMPUR SUGAR MILLS LTD.

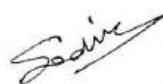
Statement of Changes in Equity

For the year ended 30 June, 2024

Particulars	Paid up Capital Taka	Equity Fund Taka	Grants Taka	Retained Earnings	Total Taka
Balance as on 1st July 2023	50,000,000	57,506,398	620,904	(6,164,159,903)	(6,056,032,611)
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)	(6,299,591,211)

Particulars	Paid up Capital Taka	Equity Fund Taka	Grants Taka	Accumulated Losses Taka	Total Taka
Balance as on 1st July 2022	50,000,000	57,506,398	707,252	(5,946,079,786)	(5,837,866,136)
Prior year Adjustment	-	-	-	-	-
Addition / (Adj) during the year	-	-	-	-	-
Net profit/Loss for the year	-	-	(86,348)	(218,080,117)	(218,166,465)
Balance as on 30 June 2023	50,000,000	57,506,398	620,904	(6,164,159,903)	(6,056,032,601)


Company Secretary


Managing Director


Director


Director

Date : 03 November, 2024

Place : Dhaka

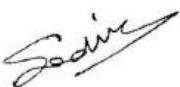
SHYAMPUR SUGAR MILLS LTD.

Statement of Cash Flows

For the year ended June 30, 2024

Particulars	Amount in Taka	
	30.06.2024	30.06.2023
A . Cash Flows from Operating Activities		
Cash received from customers	9,145,486	5,554,890
Cash paid to Suppliers and other exp.	(107,736,772)	(4,482,411)
Cash paid for Bank Interest	(177,505,464)	(160,776,620)
Net Cash Generated from Operating Activities	(276,096,750)	(159,704,141.00)
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	(82,825,715)	94,163,089
Cash received from Other Liabilities	359,377,982	66,613,533
Grants	700,000	
Net Cash Generated from Financing Activities	277,252,267	160,776,622
Net Cash Increase/ Decrease (A+B+C)	1,155,517	1,072,480
Cash and Cash Equivalents at Beginning of period	2,921,514	1,849,034
Cash and Cash Equivalents at end of period	4,077,031	2,921,514
Net operating cash flow per share (NOCFPS)	36.00	(55.22)
		(31.94)


Company Secretary


Managing Director


Director


Director

Date : 03 November, 2024
Place : Dhaka

SHYAMPUR SUGAR MILLS LIMITED
SHYAMPUR, RANGPUR
NOTES TO THE ACCOUNTS
For the year ended June 30, 2024

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 01.07.2023 to 30.06.2024.
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 97. Details are as under:

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

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 1987, 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. Store in transit has been valued at actual price. The value of work in process has been calculated at 100% of raw material. The valuation of finished sugar has been made at net realizable value and molasses has been made at net realizable value.

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).

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 1987 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 Act 1991 maintaining a VAT Current Account.

2.11 Accounting of Sugar Cane Wastage
Sales proceeds of Bagasse's and Mud are included in the miscellaneous income.

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

1. Earning per Share (EPS) – EPS ratio are decreased. Because this year Financial Cost has increased comparatively by previous year. So, this year EPS ratio is fall down.
2. Net Asset Value (NAV) – NAV ratio has decreased because Property, plant & Equipment, Stock and Stores, and other current account Assets has decreased. on the other hand Loan from Bank, Creditors, and Current Account with BSFIC Enterprise (Payable) has Increased. As a result Net Asset Value (NAV) Per Share decreases this year.
3. Net Operating cash flow per share (NOCFPS) – NOCFPS ratio has decreased this year. Because Net Cash operating Activities, such as cash paid to suppliers & others, cash payment for bank interest increased than previous year. Short Term Loan & Other Liabilities also mitigated this year. As a consequence, NOCFPS ratio is less relatively last year.

3.00 General

- i. Wherever considered necessary, the previous year's/period's figures have been rearranged for comparison.
- ii. Figures appearing in the Financial Statements have been rounded off to the nearest Taka.
- iii. Bracket figures are denoting negative.

Amount in Taka	
30.06.2024	30.06.2023

4.00 Property, Plant & Equipment

Opening Balance	323,809,708	323,809,708
Add: Addition during the year	-	-
Less: Disposal during the year	(21)	-
	323,809,687	323,809,708
Less: Accumulated Depreciation	269,307,528	262,549,649
Balance as on 1st July 2023	5,410,017	6,757,880
Add: Charged during the year	-	-
Add: Adjustment made during the year	274,717,545	269,307,528
Balance as on June 30, 2024	49,092,142	54,502,180

Details of Property, plant and equipments along with depreciation charged thereon as on June 30, 2024 has been shown in **Annexure-A**. Full amount of depreciation has been charged to Manufacture overhead and Administration expenses.

The company has transferred Twenty Trailers and one Leather Machine to **Rajshahi Suger Mill Ltd and Renwick Jajneswar & co bd Ltd** respectively as per office Order (ref:36.04.0000.043.26.01.21.131 dt.30.11.2021.). Transferred amount of Taka 22,99,979 has adjusted as credit records and WDV has shown in the financial statements of Taka 21. Recorded Machinery items have been transferred physically but ownership of the mentioned assets have not yet been completed.

5.00 Stock and Stores

Stock-in-Trade	Note 5.01	-	3,637,835
Stores-in-Spares	Note 5.02	35,861,859	39,973,154
Fertilizer Stock	Note 5.03	244,500	244,500
Inventory Adjustment		19,102	19,102
		36,125,461	43,874,591

5.01 Stock-in-Trade

Sugar	-	-
Molasses (150.277 M T @ 24207.53 TK)	-	3,637,835
	-	3,637,835

5.02 Stores -in-spares

Construction Materials	37,012	42,022
Iron, Steel & Non Ferrous materials	1,528,155	1,528,155
Pipes, Tubes Fitting	912,220	923,170
Refectories	770,171	770,171
Fuel, Oil ,Lubricants	511,249	582,704
Production Materials	460,642	559,865
Paints & Varnishes	104,472	106,150
General Hardware	186,433	186,433
Loose Tools	275,047	275,047
Domestic Equipment	37,593	37,593
Furniture & Fixtures	0	0
Cords,Rope & Chains	140,836	140,836
Packing Materials	294,822	294,822
Chemicals & Lab Equipment	238,250	238,250
Mechanical Spares	19,590,929	22,933,794
Miscellaneous	598,354	598,354
Electrical Spares	3,814,048	3,814,266
Garage Spares	6,361,626	6,941,522
Total	35,861,859	39,973,154

5.03 Fertilizer Stock

Non-Judicial Stamps-815	244,500	244,500
Total:	244,500	244,500

6.00 Cash & Bank Balances

Cash in hand	Note : 6.01	83,711	299,170
Cash at Banks:	Note : 6.02	3,993,320	2,622,344
Balance		4,077,031	2,921,514

Amount in Taka	
30.06.2024	30.06.2023

6.01 Cash in hand

Cash in hand as on June 30, 2024 was Tk. 83,711 which existed in Head office, Auditor could not physically verify the cash in hand as on June 30, 2024 due to post dated audit appointment. However, Auditors have been provided cash certificate belonging that.

6.02 Cash at bank

The Cash at Bank amount has been lying with a bank account. We have verified the Bank balance along with the Bank Statement and Bank Re-conciliation statement and found in agreement. Details as under:

Janata Bank Shympur Br Rangpur STD-1	436,112	868,928
Janata Bank Shympur Br Rangpur CD-68	1,943,758	649,558
Sonali Bank Shilpa Bhaban Br Dhaka STD-379	-	55
Janata Bank Cor Br Dilkusha Dhaka STD-612	1,004,319	979,042
Rupali Bank Tatultola Br Rangpur STD0-1214	89,921	97,876
Rupali Bank Tatultola Br Rangpur STD0-13	519,210	26,885
	3,993,320	2,622,344

7.00 Current Account with BSFIC Enterprises

M/S.Kaliachapara Sugar Mills Ltd.	315,772	315,772
M/S.Desh Bandhu Sugar mill Ltd.	150,889	150,889
M/S. Joypurhat Sugar Mill Ltd	69,983,470	78,021,961
M/S. B.S.F.I.C Shipping Office Chittagong	5,995	5,995
M/S. Shetabgonj Sugar mill Ltd.	2,221	502,221
M/S. Zeal Bangla Sugar Mill Ltd.	-	894,502
M/S.Faridpur Sugar Mill Ltd	34,764	34,764
M/S.Natore Sugar Mill Ltd	2,168,684	2,348,924
M/S. Rajshahi Sugar Mill Ltd.	4,085,214	210,209
Total	76,747,009	82,485,237

M/S.Kaliachapara Sugar Mills Ltd. and M/S.Desh Bandhu Sugar mill Ltd. has been laid off .

8.00 Loans, Advances and Prepayment

Advance Against Motor Cycle & Bi Cycle	31,974	52,424
Advance Against Salary	1,572,896	1,758,836
Advance Against TA/DA	-	-
Advance Against Expense	191,645	221,179
Advance Against Seed (Sugar Cane)	(20,976)	(20,976)
Advance Against Contractor	(114,932)	(123,252)
Cane grower's Loan (Old)	24,023,439	24,033,528
House Building Loan	75,400	75,400
Other fund	35,010	35,010
Advance Income Tax	1,088,835	1,088,835
Total :	26,883,291	27,120,984

8.01 Maturity Analysis

Realisable/ Adjustable within one year	26,740,907	26,958,150
Realisable/ Adjustable after one year	142,384	162,834
	26,883,291	27,120,984

9.00 Advance & 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

Deposits are made at the time of establishment of the company

10.00 Share Capital :

10.01 Authorized Capital :
50000000 Ordinary Shares of Tk 10 each

50,000,000	50,000,000
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Amount in Taka	
30.06.2024	30.06.2023

10.02 Issued, Subscribed & Paid Up Capital : 50,000,000 50,000,000

Name of Subscriber	No of Shares	%	2023-2024	2022-2023
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 30.06.2024
1 Less than 500 shares	1,933	43.21%	2,160,453
2 501 to 5,000 Shares	10	0.26%	13,197
3 5,001 to 10,000 Shares	4	0.69%	34,375
4 10,001 to 20,000 Shares	2	0.61%	30,300
5 20,001 to 30,000 Shares			
6 30,001 to 40,000 Shares			
7 40,001 to 50,000 Shares	1	0.97%	48,750
8 50,001 to 100,000 Shares	2	3.26%	162,925
9 100,001 to 1,000,000 Shares			
10 More than 1,000,000 Shares	1	51.00%	2,550,000
Total:	1,953	100	5,000,000

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
	57,506,398	57,506,398

12.00 Grants

The above amount was received from Government for Intensive Cane Development Scheme:
Balance as on 1st July 2021:

Phase - I	122,650	140,650
Phase - II	498,254	566,602
Total	620,904	707,252
Less : Amortized through depreciation on ICDS :	(67,825)	(86,348)
Add: Donation for Gratuity during the year	700,000	-
Balance as on 30th June 2024	1,253,079	620,904

13.00 Loan Fund

C.C.Account Janata Bank Dilkusha Cor.B	13.01	255,614,877	235,777,908
Agriculture Credit Sonali Bank Rangpur C	13.02	2,030,521,469	1,872,852,974
Balance		2,286,136,346	2,108,630,882

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

Opening Balance of 1st July 2023	235,777,908	215,388,516
Less : Repayment made during the year	-	-
Add: Interest Charged during the year	19,836,969	20,389,392
Closing Balance of 30 June 2024	255,614,877	235,777,908

13.02 Loan From Bank

Sonali Bank, Rangpur Corporate Office, Rangpur, Loan A/C #08	307,250,615	283,381,604
Sonali Bank, Loan A/C # 07	404,113,464	372,734,125
Sonali Bank, Loan A/C # 06	416,820,688	384,456,086
Sonali Bank, Loan A/C # 38	449,360,337	414,472,751
Sonali Bank, Loan A/C # 27	452,976,365	417,808,408
	2,030,521,469	1,872,852,974

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	311,366,413	196,850,000
	425,593,588	311,077,175

		Amount in Taka	
		30.06.2024	30.06.2023
15.00	Creditors		
	Creditors for goods supplied (Note-15.01)	30,572,512	31,970,824
	Creditors for Expenses (Note-15.02)	97,200,958	116,361,584
	Creditors for other finance (Note-15.03)	84,537,072	82,346,798
15.01	Creditors for goods supplied	212,310,542	230,679,206
	Supplier's Current Accounts	30,495,513	31,893,825
	Cane Price Payable	59,360	59,360
	Other Payable STP	17,639	17,639
15.02	Creditors for Expenses	30,572,512	31,970,824
	Audit Fee	248,020	229,520
	Rent & Rates	1,619	1,908
	Provision for Expenses	206,285	22,602
	Employee Gratuity Payable	93,355,635	112,865,904
	Salaries & Wages Payable	3,389,399	3,241,650
15.03	Creditors for other finance	97,200,958	116,361,584
	Sundry Creditors	17,831,954	18,429,671
	Provident Fund & Other Fund	66,473,037	63,677,546
	Contractor's Security Deposit	199,750	201,250
	Employees Security Deposits	32,331	38,331
	Balance	84,537,072	82,346,798
15.03 (a)	Sundry Creditors		
	Canteen	31,550	31,550
	Group Insurance	239,801	325,866
	Deduction against Govt Audit Objection	9,859,406	9,665,860
	Deduction of Revenue Stamp	91659	82,630
	Deduction of Education cess from Farmer	1,066,196	1,066,196
	Deduction of Tax & Vat	4,834,129	5,585,177
	Road Development Tax	953	953
	Enverment Tax 1%	1,669,103	1,628,917
	Fish Sale of Lease Pond	2,790	2,790
	Employee Tax	65,069	60,874
	SHSM High School Fund	(51,517)	(43,957)
	Other fund(RDF)	22,815	22,815
	Balance	17,831,954	18,429,671
15.03 (b)	Provident Fund & Other Fund		
	Workers Welfare Fund	(7,207,261)	(7,207,261)
	Provident Fund (Permanent Staff & Workers)	69,254,573	66,594,643
	Provident Fund (Seasonal Staff & Workers)	3,568,999	3,398,985
	Growers Welfare Fund	206,837	206,837
	W.P.P.F (Workers Profit Participation Fund)	65,939	65,939
	Officers Club Ladies Club & Association	170,682	164,580
	Cane Employee Sangsad	10,600	10,600
	Unpaid Bill Of Cashier	100,083	100,083
	Employees Union Fund	(460,315)	(460,315)
	General Club Fund	12,216	38,406
	Officers Kallyan Samity	109,359	109,359
	Mosque Fund	278,825	293,190
	Prime Minister Relief Fund	226,281	226,281
	Farmers Federation Fund	100,709	100,709
	Farmer's Welfare Fund	35,510	35,510
		66,473,037	63,677,546
16.00	Current Account With BSFIC Enterprises		
	Balance as on 1st July 2023	3,276,531,392	3,182,368,303
	Add. Addition during this year	67,178,703	94,163,089
	Less: Payments/adjustment during this year	3,343,710,095	3,276,531,392
	Balance as on 30 June 2024	150,004,418	
		3,193,705,677	3,276,531,392

		Amount in Taka	
		30.06.2024	30.06.2023
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		30,539,203	31,039,203
M/S. Renwick Jajneshwar & Co.(BD) Ltd		3,032,956.00	2,972,496
M/S. Mubarakgonj Sugar Mill Ltd.		539,470.00	539,470
M/S. Kushtia Sugar Mill Ltd		(974,425.00)	428,254
M/S. Thakurgaon Sugar Mill Ltd		2,639,268	206,215
M/S. North Bengal Sugar Mill Ltd		7,401,557	7,401,557
M/S. Pabna Sugar Mill Ltd		9,120,898	9,217,782
M/S. Carew & Co. (Bangladesh) Ltd.		218,130	
M/S. Zeal Bangla Sugar Mill Ltd.		276,965	276,965
M/S. Panchagar Sugar Mill Ltd		57,076,155	56,364,075
18.00	Provision of Leave Pay and Gratuity		
Balance as on 1st July 2023		142,328,205	167,267,330
Add. Provision for this year		38,076,140	10,878,606
Less: Payment/Adjustment made during this year		180,404,345	178,145,936
Balance as on 30 June 2024		24,748,348	35,817,731
		155,655,997	142,328,205
19.00	Provision for Income tax		
Opening Balance		6,425,739	6,380,484
Add: Provision Income Tax (Minimum Tax) (Note:27)		50,756	45,255
Less: Tax paid during this year		(45,539)	-
Closing balance as on 30.06.2024		6,430,956	6,425,739
20.00	Interest on loan/ fund		
Seed Multiplication & Research Farm Sch;		5,261,402	4,972,893
Foreign Loan (Yen Credit)		97,448,500	92,711,500
Foreign Loan (Belgium Credit)		4,182,160	4,069,540
Operating Loan		48,898,946	33,330,625
		155,791,008	135,084,558
21.00	Sales		
Quantity in Metric Ton			
1. Sugar 17.37 M Ton @ 63000.00Tk			
2. Molasses 105.63 M Ton @ 23473.15Tk			
		4,018,647	2,479,469
		4,018,647	2,479,469
22.00	Cost of Goods Sold :		
Opening balance of stock			
Sugar			
Molasses 150.277 M Ton @ 24207.53Tk		(3,637,835)	
Add: Cost of Production	22.01		
Less : Closing stock			
Sugar			
Molasses 150.277 M Ton @ 24207.53Tk			
		(3,637,835)	-
22.01	Stock Adjustment :		
Opening balance of stock			
Sugar			
Molasses (255.907 M Ton TK.24207.53 tk)			6,194,876
Less : Closing stock			
Sugar			
Molasses (150.277M Ton@ 24207.53 TK)			3,637,835
Prior Year's Adjustment - Molasses (83.6633 M Ton@ 24207.53 TK)			(2,557,041)

		Amount in Taka	
		30.06.2024	30.06.2023
23.00	Administrative Expenses		
Salaries & wages (Permanent)		27,735,957	37,299,134
Repairs & Maintenance		283,927	300,345
Fuel & Lubricant		667,535	777,692
Depreciation		5,410,017	6,757,880
Directors fee		200,000	225,000
Other administrative overhead	23.01	1,682,588	1,950,011
		35,980,024	47,310,062
23.01	Other administrative overhead		
Staff Welfare Expenses		33,156	-
Printing & Stationary		64,580	59,396
Rent & Rates		543,475	581,706
Insurance Premium		323,468	376,021
Travelling & Conveyance		266,615	348,361
Postage & Telegram		43,825	40,257
Entertainment		139,611	241,792
Bank Charge		39,649	24,548
Legal Expenses		49,110	69,184
Advertisement		12,834	40,834
Misc. Exp		147,435	162,437
Training Expenses		18,830	5,475
		1,682,588	1,950,011

		Amount in Taka	
		30.06.2024	30.06.2023
24.00	Financial Cost		
Seed Multiplication & Research Farm Sch (60%)		288,509	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	20,389,391
Agriculture Credit Sonali Bank Rangpur Corporate Br		157,668,495	140,387,230
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		15,568,321	9,842,500
		212,981,544	175,757,250
25.00	Other Income		
Shop rent		76,301	294,756
Lease of Pond		332,710	272,201
Sales of scrap		-	1,632,001
Sale of Tender Schedule & Other			1,785,190
Sales on Trailers		1,799,980	
Leathe Machine		499,999	
Loose Parts		587,569	
		3,296,559	3,984,148
26.00	Farm Income		
Income from Firm-Lease		1,144,169	1,126,158
		1,144,169	1,126,158
27.00	Minimum Tax On Turnover		
Sale of Molasses (27.01)		4,018,647	2,479,469
Other Income (25.00)		3,296,559	3,984,148
Firm Income (26.00)		1,144,169	1,126,158
Total Income		8,459,375	7,589,775
Turn Over Tax :		0.60%	0.60%
		50,756	45,539

27.01 Sale of Molasses

Name of Month	Quantity	Deduction				Net Price
		Total Taka	VAT	Tax	Environment Safeguard	
July 2023-June 2024	150.28	5,364,889	904,195	401,864	40,186	4,018,647

		Amount in Taka	
		30.06.2024	30.06.2023

28.00 Related Party Disclosures

During the year, the company in normal course of business has carried out the following transactions with other entities that fall within the definition of related party contained in International Accounting Standard 24: "Related Party Disclosures". All transactions involving related parties arising in normal course of business are conducted on an arm's length basis of commercial rates, other than balance with sister concern which is interest free, on the same terms and conditions as applicable to the third parties.

Name of related party	Nature of relationship	Opening Balance		Transaction during the year		Balance	
		Dr.	Cr.	Dr	Cr	Dr	Cr
Joypurhat Sugar Mills Ltd	Inter transaction	78,021,961	-	256,309	8,294,800	69,983,470	-
Setabgonj Sugar Mills Ltd	Inter transaction	502,221	-	-	500,000	2,221	-
Panchagar Sugar Mills Ltd	Inter transaction	-	276,965	-	-	-	276,965
Mobarakgonj Sugar Mills Ltd		-	2,972,496	-	60,460	-	3,032,956
Faridpur Sugar Mills Ltd.,	Inter transaction	34,764		-	-	34,764	-
Rangpur Sugar Mills Ltd	Inter transaction	-	4,282,133	-	-	-	4,282,133
Rajshahi Sugar Mills Ltd	Inter transaction	210,209	0	3,875,005	-	4,085,214	-
Carew & Co. Ltd.		-	9,217,782	96,884	-	-	9,120,898
Pabna Sugar Mills Ltd	Inter transaction	-	7,401,557	-	-	-	7,401,557
Thakurgaon Sugar Mills Ltd	Inter transaction	-	428,254	3,388,437	1,985,758	974,425	-
Renwick Jagswer & Co.	Inter transaction	-	31,039,203	500,000	-	-	30,539,203
Kustia Sugar Mills Ltd.	Inter transaction	-	539,470	0	-	-	539,470
Natore Sugar Mills Ltd	Inter transaction	2,348,924	-	200,000	380,240	2,168,684	-
North Bengal Sugar Mills Ltd.	Inter transaction	-	206,215	-	2,433,053	-	2,639,268
Desh Bondha Sugar Mill Ltd	Inter transaction	150,889	-	-	-	150,889	-
Kaliachapra Sugar Mill Ltd	Inter transaction	315,772	-	-	-	315,772	-
Zeal Bangla Sugar Mill Ltd	Inter transaction	894,502	-	94,088	1,206,720	-	218,130
Shipping Office Chittagong	Inter transaction	5,995	-	-	-	5,995	-
		82,485,237	56,364,075	8,410,723	14,861,031	77,721,434	58,050,580

29.00 Employees Minimum Pay:**a. For "Permanent Employees"**

Number of employees Earn less than Tk. 8,000

Number of employees Earn over Tk. 8,000

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Amount in Taka	
30.06.2024	30.06.2023

31.00 Audit Fee

Statutory audit fee

100,000	100,000
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Audit Fee is fixed by the Shareholder in the Annual General Meeting and does not include any other remuneration to Auditors.

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
Shekh Soyebul Alam NDC	Chairman	4	4	20,000
Mu Nurul Amin Khan	Director	4	4	20,000
Mr Khondaker Azim Ahmed NDC	Director	4	4	20,000
Pulak Kanti Barua	Director	4	3	15,000
Abu Sayed Md Saykul Islam	Independent Director	4	3	15,000
Mohammad Saifullah	Director	4	2	10,000
Mr. Abdul Aziz	Independent Director	4	4	20,000
Md Masud Sadik Managing Director	Managing Director	4	4	20,000
		28		140,000

(b) Audit Committee Meeting Fees:

During the year, 04 Audit Committee Meetings were held and the following fees were paid :

Name	Designation	Meeting Held	Meeting Attended	Amount
Mr. Abdul Aziz	Chairman	4	4	20,000
Mu Nurul Amin Khan	Member	4	4	20,000
Mr Khondaker Azim Ahmed NDC	Member	4	4	20,000
		12		60,000
Total (a+b)				200,000

33.00 Key Management Benefits

		2024	2023
Managing Director	Department Head	Managing Director	Department Head
Remuneration	702,720	1,574,040	931,692
Bonus	128,832	288,574	112,060
	831,552	1,862,614	1,043,752
	1	4	1
			4

34.00 Net Assets value (NAV) per Share

Total Assets	193,109,059	211,088,631
Less: Total outstanding Liabilities	6,492,700,269	6,267,121,232
Net assets value	(6,299,591,210)	(6,056,032,601)
Divided by number of ordinary share NAV	5,000,000	5,000,000
	(1,259.92)	(1,211.21)

35.00 Earnings per share (EPS)Profit/ (Loss) attributable to shareholders
Number of ordinary shares

Profit/ (Loss) attributable to shareholders	(244,190,784)	(218,080,117)
Number of ordinary shares	5,000,000	5,000,000
Earnings Per Share (EPS)	(48.84)	(43.62)

36.00 Net Operating Cash flow per share

NOCF per share	<u>Net Operating cash flow</u>	(276,096,750)	(159,704,141)
	<u>No. of share outstanding at the end of the year</u>	5,000,000	5,000,000
		(55.22)	(31.94)

	Amount in Taka	
	30.06.2024	30.06.2023
37.00 Reconciliation between net profit to operating cash flow		
Profit/(loss) before tax	(244,140,028)	(218,034,579)
Depreciation charged in P/L	5,410,017	6,757,880
Other income	(3,296,559)	(3,984,147)
Farm Income	(1,144,169)	(1,126,158)
Finance cost	212,981,544	175,757,250
Operating cash flow before changes in working capital	(30,189,195)	(40,629,754)
Changes in Working capital:		
(Increase)/Decrease of inventory	7,749,130	4,567,596
(Increase)/Decrease of Trade Debtors		
Increase/(Decrease) of creditors	(18,368,664)	(55,513,493)
Current Account with BSFIC Enterprises	(82,113,635)	100,720,919
Balances for Leave Pay and Gratuity	13,327,792	(24,939,125)
Current Account with BSFIC Enterprises	5,738,228	11,171,904
Loans & Advances	237,693	670,474
Grants	632,175	(86,348)
Other Income	3,296,559	3,984,147
Farm Income	1,144,169	1,126,158
Finance cost paid	(98,545,748)	1,072,478
Tax paid	(177,505,464)	(160,776,621)
Net operating cash flows	(276,096,750)	(159,704,142)

38.00 Events after reporting period

The Board of Directors of the company has approved the financial statements on 27 October, 2024 and no dividend is recommended for the financial year June 30, 2024. Except the fact stated above, no circumstances have arisen that to be disclosed as note or adjusted in the financial statements.

SHYAMPUR SUGAR MILLS LTD
P.O. SHYAMPUR, DIST. RANGPUR
Schedule of Property, Plant & Equipment As at 30th June, 2024

(Schedule No: A-1)

Sl. No.	Particulars	Accnt No	Su- sch.No.	COST		Opening depreciation as on 01-07-2023	Value transfer/ Adjustment	DEPRECIATION		
				Opening Balance as on 01-07-2023	Cost transfer/ Adjustment			5	depreciation charged during the period	Accumulated depreciation as on 30-06-24
A)	Mills			1	2	3=1+2	4	5	6	7=4+5+6
1	Land and Development	A-/-1	36,419,299	-	36,419,299	-	-	-	-	36,419,299
2	Building and other Construction	A-/(2)	68,143,777	68,143,777	68,143,777	-	-	-	-	68,143,772
3	Plant and Machinery	A-(3)	137,793,935	(1)	137,793,934	120,898,395	-	5,275,927	126,174,322	11,619,612
4	Equipment	A-/(4)	3,978,716	3,978,716	3,978,716	3,880,132	-	16,416	3,896,548	82,168
5	Furniture Fixture and Office Equip.	A-/(5)	1,638,465	1,638,465	1,638,412	1,638,412	-	-	1,638,412	53
6	Vehicles and Transport	A-/(6)	69,447,284	(19)	69,447,265	69,447,171	-	-	69,447,171	94
7	Sundry Assets	A-/(7)	73,305	-	73,305	73,288	-	-	73,288	17
Total-A			317,494,781	(20)	317,494,761	264,081,100	-	5,292,343	269,373,443	48,121,318
B)	Intensive cane Dev. Scheme, (1st Phase)									
1	Building and Construction	A-/(3)	720,000	-	720,000	59,7350	-	18,000	615,350	104,650
Total-B			720,000		720,000	59,7350	-	18,000	615,350	104,650
C)	Intensive Cane Dev. Scheme (2nd Phase)									
1	Building and Construction	A-/(3)	2,848,237	-	2,848,237	2,349,984	-	68,348	2,418,332	429,905
2	Vehicles Transport and Agricultural Equip.	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	429,905
D)	Seed Cane Dev. Research Farm Scheme.									
1	Building and Construction	A-/(3)	2,265,750	-	2,265,750	1,834,292	-	25,500	1,859,792	405,958
2	Plant and Machinery	A-/(4)	233,046	-	233,046	196,925	-	5,826	202,752	30,295
3	Furniture Fixture & Office Equip.	A-/(6)	52,894	-	52,894	52,877	-	-	52,877	17
Total -D			2,551,690		2,551,690	2,084,095	-	31,326	2,115,421	436,269
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 মিলসু 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 মিলসু লি. এর শেয়ারহোল্ডার হিসেবে ২৩-১২-২০২৪ তারিখে হাইব্রিড প্লাটফর্ম লিংক :

<https://shyampsug34.hybridagmbd.net> এর মাধ্যমে অনুষ্ঠিতব্য কোম্পানির ৩৪ 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 কোম্পানির শেয়ার অফিসের ই-মেইল: shsmagm31@gmail.com এ সভা আরম্ভ হওয়ার ৭২ ঘণ্টা পূর্বে প্রেরণ করতে হবে।

শ্যামপুর সুগার মিলসু লি.

৩৪ তম বার্ষিক সাধারণ সভা

তারিখ : ২৩ ডিসেম্বর ২০২৪, সময় : বেলা ২:৩০ ঘটিকা

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

হাজিরা পত্র

আমি ২৩-১২-২০২৪ তারিখে অনুষ্ঠিতব্য শ্যামপুর সুগার মিলসু লি. এর ৩৪ তম বার্ষিক সাধারণ সভায় আমার উপস্থিতি লিপিবদ্ধ করলাম।

শেয়ারহোল্ডারের নাম স্বাক্ষর

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

প্রতিনিধির নাম স্বাক্ষর.....

ବେଣ୍ଡିକ, ସଙ୍ଗେଶ୍ଵର ଅୟାନ କୋଂ (ବିଡି) ଲିଃ - ଏବଂ ଉତ୍ତପାଦିତ ପଣ୍ୟ



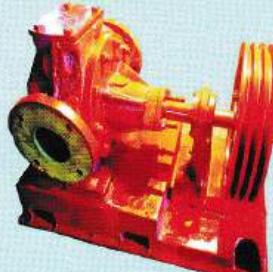
ମିଲ ରୋଲାର



ମିଲ ହେଡ୍‌ସ୍ଟକ



ମ୍ୟାସକିଟ ପାମ୍ପ



ମୋଲାସେସ ପାମ୍ପ



ସେନ୍ଟ୍ରିଫିଗ୍ଯାଲ ପାମ୍ପ

ଆଇ.ଡି/ଏଫ.ଡି ଫ୍ଯାନ



ସେନ୍ଟ୍ରିଫିଗ୍ଯାଲ ପାମ୍ପ (ସ୍ପ୍ଲୁଟ ଟାଇପ)



ହିଟ ଏକ୍ସଚେର (ପ୍ୟାନ କାଲେନ୍ଡର୍ୟା)



କନ୍ଡେପାର



ସାଲଫାର ବାନାର



ଗାନ ମେଟୋଲ ଜାର୍ନାଲ ବିଯାରିଂ



ଟ୍ରେଲାର



বাংলাদেশের ঐতিহ্যবাহী শিল্প প্রতিষ্ঠান

কেরঞ্জ এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ এর

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

১। চিনি :-

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



২। ভিনেগার :-

- ◆ কেরঞ্জ মল্টেড ও সাদা ভিনেগার বাজারের সেরা।
- ◆ গুগে মানে ও স্বাদে অতুলনীয়।
- ◆ আচার, সস্ সংরক্ষণে অद্বিতীয়।
- ◆ সুস্থানু সালাদ তৈরিতে সর্বোত্তম।
- ◆ পরিপাকে সাহায্যকারী।

৩। ডিনেচার্ড স্পিরিট :-

- ◆ কেরঞ্জ ডিনেচার্ড স্পিরিট গুগে মানে অতুলনীয়।
- ◆ বার্ণিশের কাজে কেরঞ্জ ডিনেচার্ড স্পিরিট ব্যবহার করুন।



৪। কেরঞ্জ জৈবসার :-

- ◆ 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 ভাস্তব হিসেবে কাজ করে।
- ◆ মাটির অস্ত্র 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 তুক জীবাণুমুক্তকরণে হ্যান্ড স্যানিটাইজার
- একটি দ্রুত ক্রিয়াশীল জীবাণুনাশক সলিউশন।



৬। আমাদের উৎপাদিত অন্যান্য ডিস্টিলারী পণ্য ব্যবহার করুন।

কেরঞ্জ পণ্য
গুগে মানে অনন্য

“বীমা ফসল হিসেবে অধিক আখ
আবাদ করে অধিক লাভবান হউন।”

বহুমুখি সেবার মাধ্যমে আমরা জনগণের বন্ধু হতে চাই।

কেরঞ্জ পণ্য
কিনে হউন ধন্য

কেরঞ্জ এ্যান্ড কোম্পানী (বাংলাদেশ) লিঃ

(বাংলাদেশ চিনি ও খাদ্য শিল্প কর্পোরেশনের একটি প্রতিষ্ঠান)

ডাকঘরঃ দর্শনা, জেলা ঃ চুয়াডাঙ্গা।