

**Auditor's Report
&
Financial Statements
Of**

DAURACHERRA TEA ESTATE
For the year ended June 30, 2024

Auditor:

Ahmed Zaker & Co;
Chartered Accountants
(A Member Firm of GGI)
74, Sk. Mujib Road (3rd Floor), Agrabad C/A, Chattogram-4100, Bangladesh.



Independent Auditor's Report
To the Bangladesh Tea Board
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **DAURACHERRA TEA ESTATE** which comprise the Statement of Financial Position as at 30th June, 2024, Statement of Comprehensive Income, Profit & Loss Appropriation Account and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements.

In our opinion, the accompanying financial statements give true and fair view in all material respects, of the financial position of the tea estate as at 30th June 2024 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the tea estate in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirement that is relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the tea estate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the tea estate'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 tea estate to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Report on Other Legal and Regulatory Requirements

we also report the following:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the tea estate so far as it appeared from our examination of those books; and
- c) The Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of account.

Ahmed Zaker & Co.
Chartered Accountants
DVC:2412240893AS182816
Signed By:
Arup Chowdhury FCA
Partner



DAURACHERRA TEA ESTATE

Statement of Financial Position

As at 30th June 2024

Particulars	Notes	Amount In BDT		
		30-Jun-24	30-Jun-23	
Assets				
Non-Current Assets				
Property, Plant & Equipment	1.00	205,258,950	200,820,871	
		205,258,950	200,820,871	
Current Assets				
Stock and Spares	3.00	8,595,668	5,123,855	
Short Term Investment	2.00	4,850,000	33,957,191	
Advances, Deposits and Prepayments	4.00	4,473,192	5,729,015	
FDR Interest Receivable	-	-	1,498,055	
Accounts Receivable	5.00	5,772,882	5,787,717	
Cash & Cash Equivalents	6.00	3,343,908	943,001	
		27,035,650	53,038,835	
Total Assets		232,294,600	253,859,706	
Equity & Liabilities				
Equity				
Capital Reserve	-	52,992	52,992	
Unappropriated Profit	-	140,997,953	192,589,957	
Reserve Fund	-	9,036,048	9,036,048	
		150,086,993	201,678,997	
Current Liabilities				
Provision for Taxation	7.00	31,453,695	31,399,007	
Accounts Payable	19.00	1,960,480	1,960,480	
Short Term Loan	16.00	42,201,788	12,296,288	
Liabilities for Goods Expenses	18.00	6,591,644	6,524,934	
Capital Gain/(Loss)	20.00	-	-	
		82,207,607	52,180,709	
Total Equity & Liabilities		232,294,600	253,859,706	

These financial statements should be read in conjunction with the annexed notes.

Secretary

Signed as per our separate report of even date annexed.


Ahmed Zaker & Co.
 Chartered Accountants
 DVC:2412240893AS182816
 Signed By:
 Arup Chowdhury FCA
 Partner

Location: Chattogram
 Dated: 24th December, 2024



DAURACHERRA TEA ESTATE
Statement of Comprehensive Income
For the year ended 30th June, 2024

Particulars	Notes	Amount In BDT	
		30-Jun-24	30-Jun-23
Revenue			
Sales of Tea	8.00	68,908,470	74,765,428
Miscellaneous Income	9.00	1,109,375	1,231,149
Interest on FDR	-	1,996,235	5,277,846
(A) Total Income		72,014,080	81,274,423
Expenditure			
Salary, Wages & Bonus	10.00	83,972,940	77,014,308
Fertilizer, Insecticides & Weedicides		969,833	1,832,286
Tea Chest & Packing Materials		2,178,220	335,798
Stores & Implements		511,853	408,918
Fuel, Electricity & Gas	11.00	18,636,518	13,069,561
Rent & Taxes	12.00	588,552	697,842
General Charges	13.00	403,808	148,447
Excise Duty & Inspection		-	68,850
Insurance		-	1,500
Audit Fees		40,000	-
Hospital & Medicine		940,714	804,893
Provident Fund	14.00	3,399,248	4,859,496
Loss on Food Stuff		2,648,690	2,584,106
Freight on Tea		970,293	1,110,548
Bank Charge		26,132	100,903
Labour welfare & Entertainment		96,820	175,969
Repair & Maintenance	15.00	1,087,676	1,624,562
Tea Charges & Selling Expenses	21.00	5,354,328	4,733,892
Head Office Expenses	17.00	1,863,463	134,530
Factory License		5,750	13,625
Depreciation A/C.		3,298,258	3,464,972
Cost of Tea Manufactured		126,993,096	113,185,006
Add: Opening Stock of Tea		3,421,680	2,250,986
Cost Of Tea Available for Sale		130,414,776	115,435,992
Less: Closing Stock of Tea		5,210,748	3,421,680
(B) Cost Of Tea Sold		125,204,028	112,014,312
Profit/(Loss) Before Tax (A-B)		(53,189,948)	(30,739,889)
Less: Income Tax Expenses		432,084	1,255,823
Net Profit /(Loss)After Tax		(53,622,032)	(31,995,712)

These financial statements should be read in conjunction with the annexed notes.

Secretary

Signed as per our separate report of even date annexed.

Ahmed Zaker & Co.
Chartered Accountants
DVC:2412240893AS182816
Signed By:
Arup Chowdhury FCA
Partner

Location: Chattogram
Dated: 24th December, 2024



AHMED ZAKER & CO.
CHARTERED ACCOUNTANTS

DAURACHERRA TEA ESTATE
Profit & Loss Appropriation Account
For the year ended 30th June, 2024

Particulars	Amount In BDT	
	30-Jun-24	30-Jun-23
Adjusted Balance as per last year	192,589,957	224,585,669
Add : Profit during the year after Provision for Tax	(53,622,032)	(31,995,712)
	138,967,924	192,589,957
Add/(Less): Prior year's Adjustment	2,023,029	-
Balance transfer to Balance Sheet	140,990,953	192,589,957

Secretary



GGI
INDEPENDENT MEMBER



DAURACHERRA TEA ESTATE

Statement of Cash Flows

For the year ended 30th June, 2024

Particulars	Amount In BDT	
	30-Jun-24	30-Jun-23
A) Cash Flows From Operating Activities		
Net Profit /(Loss)After Tax	(53,622,032)	(31,995,712)
Depreciation	3,298,258	3,464,972
(Increase)/Decrease of Stock and Spares	(3,471,813)	(737,514)
(Increase)/Decrease of Short Term Investment	29,107,191	35,069,400
(Increase)/Decrease of Advances, Deposits and Prepayments	1,255,823	(31,586)
(Increase)/Decrease of FDR Interest Receivable	1,498,056	1,144,885
(Increase)/Decrease of Accounts Receivable	14,835	(766,282)
Prior year's adjustment	2,030,029	-
Increase/(Decrease) of Provision for Taxation	54,688	-
Increase/(Decrease) of Accounts Payable	-	-
Increase/(Decrease) of Liabilities for Goods Expenses	66,710	104,433
Net Cash Inflow/(Outflow) from Operating Activities	(19,768,256)	6,252,596
B) Cash Flows From Investing Activities		
Acquisition of Property, Plant & Equipment	(7,736,338)	(15,200,994)
Disposal Property, Plant & Equipment		2,459,800
Net Cash Inflow/(Outflow) from Investing Activities	(7,736,338)	(12,741,194)
C) Cash Flows From Financing Activities		
Short Term Loan	29,905,500	6,100,000
Withdrawn		-
Net Cash Inflow/(Outflow) from Financing Activities	29,905,500	6,100,000
D) Net Increase/(Decrease) in Cash & Cash Equivalents	2,400,906	(388,598)
E) Cash & Cash Equivalents at the beginning of the year	943,001	1,331,599
F) Cash & Cash Equivalents at the ending of the year	3,343,908	943,001

Secretary



DAURACHERRA TEA ESTATE
Notes To The Financial Statements

For the year ended 30th June, 2024

Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
1.00	Property, Plant and Equipments		
	(A) Cost		
	Opening Balance		
	Property, Plant and Equipments	251,283,735	238,542,542
	Add: Addition During the year	7,736,338	15,200,994
	Less: Disposal during the year	-	2,459,800
	Closing Balance	<u>259,020,073</u>	<u>251,283,736</u>
	(B) Accumulated Depreciation		
	Opening Balance		
	Property, Plant and Equipments	50,462,865	46,997,893
	Add: Charged during the year	3,298,258	3,464,972
	Less: Adjustment during the year	-	-
	Closing Balance	<u>53,761,123</u>	<u>50,462,865</u>
	Written down value (A-B)	<u>205,258,950</u>	<u>200,820,871</u>
	***For Details Please See Annexure		
2.00	Short Term Investment		
	Loan to Samanbag (Note: 2.01)	3,850,000	3,850,000
	Loan to Kashipur Tea Estate (Note: 2.02)	1,000,000	1,000,000
	Investment (FDR)	-	26,213,632
	Add/Less: Adjustment FDR No. 139206/48(8)	2,893,559	
		<u>4,850,000</u>	<u>33,957,191</u>
	2.01: Loan to New Samanbagh Tea Estate		
	Opening Balance	3,850,000	7,500,000
	Add: Addition During the year	-	3,650,000
	Less: Received during the year	3,850,000	
	Closing Balance	<u>3,850,000</u>	<u>3,850,000</u>
	2.02: Loan to Kashipur Tea Estate		
	Opening Balance	1,000,000	-
	Add: Addition During the year	-	1,000,000
	Less: Received during the year	1,000,000	
	Closing Balance	<u>1,000,000</u>	<u>1,000,000</u>
3.00	Stock and Spares		
	Stock of Stores & Implementation (Note-3.01)	3,384,920	1,702,175
	Stock of Tea (Note-3.02)	5,210,748	3,421,680
		<u>8,595,668</u>	<u>5,123,855</u>



Notes No.	Particulars	Amount In BDT		
		30-Jun-24	30-Jun-23	
3.01	Stock of Store & Implementation			
	Fuel & Lubricant	14,334	3,856	
	Agro Chemicals	3,247,229	1,580,566	
	Rice/Atta	112,937	110,708	
	Medicine	10,421	7,045	
		3,384,920	1,702,175	
3.02	Stock of Tea			
Particulars	Quantity in KG.		Amount In BDT	
	2024	2023	2024	2023
Stock of Tea	24,579	16,140	5,210,748	3,421,680
Total	24,579	16,140	5,210,748	3,421,680

***For Details Please See Annexure

4.00 Advances, Deposits and Prepayments

Bangladeshiyo Cha Sangsad: Shamshernagar A/C Coal	14,871	14,871
Bangladeshiyo Cha Sangsad: Allu Foils	25,608	25,608
Sengo Vellye Industries	26,100	26,100
Bangladeshiyo Cha Sangsad: Bank Charges	3,500	3,500
Cost of Conveyer Belt	2,838	2,838
Shamsernagar Tea Chests	8,246	8,246
Bangladeshiyo Cha Sangsad Extra allotment of Food	1,584	1,584
Bangladeshiyo Cha Sangsad: Shamshernagar A/C Food Staff	11,012	11,012
A.K khan Plywood Tea chests	47,000	47,000
Bangladeshiyo Cha Sangsad panel	1,950	1,950
NGFF Cost of S.O.A	108,135	108,135
BTB unserviceable Tea Machinery	95,200	95,200
Lamwood Cost of Tea Chests	144,300	144,300
M/S Woodland Cost of Tea Chests	2,232	2,232
Cost of 110 Tons S.O.A as per Co-ordination Manager Letter to BCS	1,239	1,239
Bangladeshiyo Cha Sangsad: Retirement Charges	66,000	66,000
S.A Corporation as per Audit Report 1992	12,336	12,336
M/S Ruby plywood Tea Chests	18,800	18,800
Defence Certificate favour A/C	1,000	1,000
On Gas Security	103,968	103,968
Purchase VFB Dryer against Bank Gurantee date-16.04.1994	160,000	160,000
Advance Income Tax deducted at Source	-	1,255,823
Security against Telephone (BRTA)	37,500	37,500
Motor Cycle as per BTB	20,846	20,846
New Samanbagh TE paid to Temporary loan	2,500,000	2,500,000
Manager New Samanbagh TE for Nursery	281,730	281,730
Manager New Samanbagh TE for Interest	197,995	197,995
Md. Abdul Hannan Eng. Lands Hats Exhibition	20,440	20,440
Natural gas & fertilizer factory	114,000	114,000

Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
	Topu Roy & Sochindro against P.F	8,000	8,000
	Gayatree Nayek against P.F.	5,000	5,000
	Noynmoni against P.F.	10,000	10,000
	M/S Mimma Enterprise	350,000	350,000
	Postage	615	615
	Bangladeshiyo Cha Sangsad cost of wheat	71,149	71,149
		4,473,192	5,729,015

5.00 Accounts Receivable

Receivable from New Samanbagh as per audit report	241,822
Receivable from Kashipur tea Estate (Note:5.01)	886,282
Receivable from BTRI since 1996	24,368
Receivable from BTB (ERR Int)	300,750
Receivable from Iran against sale of Tea 2003(20000 Kg @ Tk 63)	1,260,000
Proportionate Exp. Against sale of Tea Iran	2,862,495
Loan Receivable from New Samangbagh Tea Estate	112,000
Loan receivable from BTB staff (Note:5.02)	100,000
	5,772,882
	5,787,717

*** Receivable from New Samanbagh amount BDT. 241,822 has adjusted in current year.

5.01: The Kashipur Tea Estate

Opening Balance	886,282
Add: Addition During the year	-
Less: Received during the year	886,282
Closing Balance	1,113,269
	886,282

5.02: Loan receivable from BTB Staff

(c) CPF Loan: Elachi Begum

Opening Balance	100,000
Add: Addition During the year	-
Less: Received during the year	886,282
Closing Balance	100,000
	100,000

6.00 Cash & Cash Equivalents

Cash in Hand	11,623
Cash at Bank - Note-6.01	3,332,285
	3,343,908
	943,001



Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
6.01 Cash at Bank - Note-6.01			
Bank Name	Types	A/C No.	Amount In BDT. 2024
Janata Bank	CD	-	81
Bangladesh Krishi Bank, BTB Branch, Chattogram.	SND	A/C - 111	536,614
Bangladesh Krishi Bank, Sreemongal Branch		A/C - 4093	2,024,191
United Bank of India Sadarghat, Chattogram. (Note-1)			61,097
Fixed Deposit (Note 2)			710,302
Total			3,332,285
			942,111

Note : Cash & Bank Balance

(1) Balance with United Bank of India Sadarghat, Ctg. Amounting to TK. 61,096.60 is continuing from the year of 1973.

(2) Fixed Deposit amounting to TK. 7,10,302.07 is also continuing from the year of 1973.

This amount is made up as follows:

(a) National & Grindlays Bank, Motijheel, Dhaka
 (b) Bank at Boroda, Narayangonj, Dhaka
 (c) Agrani Bank, Ramna, Dhaka.

7.00 Provision for Taxation

Opening Balance	31,399,007	31,399,007
Add: Provision made during the year	432,084	1,255,823
	31,831,092	32,654,830
Less: Paid during the year	377,397	1,255,823
Closing Balance	31,453,695	31,399,007

8.00 Sales of Tea

Particulars	Quantity in KG.		Amount in Taka	
	2024	2023	2024	2023
M/S Unity Brokers	151,453	175,363	23,727,388	33,055,735
M/S National Brokers Ltd.	146,603	195,983	25,130,315	36,743,801
Produce Brokers Ltd.	8,584	-	1,987,751	-
M/S K.S Brokers Ltd	121,067	23,421	18,063,017	4,965,892
	427,707	394,766	68,908,470	74,765,428



Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
9.00	Miscellaneous Income		
	Electric Bill & Shop Rent	666,234	584,129
	Others Income (HO)	443,141	-
	Sale of Scrape Materials	-	647,020
		1,109,375	1,231,149
10.00	Salary, Wages & Bonus		
	Wages (Permanent)	41,718,129	-
	Wages (Temporary)	12,747,768	-
	Wages (Ticca)	106,080	-
	Overtask	2,692,495	-
	Manager Salary	1,339,609	-
	Staff Salary	5,623,361	-
	Sirder Salary	1,912,454	-
	Pensioner Allowance	2,382,410	-
	Meternity Benefit	48,790	-
	Bonus	7,489,342	-
	Arrear Wages	7,721,002	-
	Others	191,500	-
		83,972,940	77,014,308
11.00	Fuel & Electricity		
	Fuel for Manufacturing of Tea	74,121	389,943
	Fuel for Transport	814,557	945,636
	Electricity	14,788,439	8,949,188
	Gas Bill	2,959,401	2,784,794
		18,636,518	13,069,561
12.00	Rent & Taxes		
	Land Tax	561,256	
	Fire License	2,346	
	Trade License	23,000	
	BTB Factory License	1,950	
		588,552	697,842
13.00	General Charges		
	Messenger & Misc Expenses	17,060	
	Entertainment	15,000	
	Bank charges	268,938	
	Stationery & Printing	85,970	
	Cov. Staff Travelling	9,840	
	Law Expenses	7,000	
		403,808	148,447
14.00	Provident Fund		
	Cov. Staff	74,022	
	Clerical Staff, Daily & Monthly Labour	3,022,933	
	Ad. Charge	302,293	
		3,399,248	4,859,496

Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
15.00 Repair & Maintenance			
Machinery	579,260	1,050,462	
Labour House	318,158	386,341	
Transport	190,258	187,759	
	1,087,676	1,624,562	
16.00 Short Term Loan			
Short Term Loan By Bangladesh Tea Board (Note: 16.01)	40,705,500	10,800,000	
Loan (AID) (Note: 16.02)	850,000	850,000	
Loan (ODA) (Note: 16.03)	470,138	470,138	
Loan (Unsecured) (Note: 16.04)	176,150	176,150	
	42,201,788	12,296,288	
16.01: Loan from Bangladesh Tea Board			
Opening Balance	10,800,000	4,700,000	
Add: Addition During the year	29,905,500	6,100,000	
Less: Paid during the year		-	
Closing Balance	40,705,500	10,800,000	
16.02: Loan (AID)			
Opening Balance	850,000	850,000	
Add: Addition During the year	-	-	
Less: Paid during the year		-	
Closing Balance	850,000	850,000	
16.03: Loan (ODA)			
Opening Balance	470,138	470,138	
Add: Addition During the year	-	-	
Less: Paid during the year		-	
Closing Balance	470,138	470,138	
16.04: Loan (Unsecured)			
Opening Balance	176,150	176,150	
Add: Addition During the year	-	-	
Less: Paid during the year		-	
Closing Balance	176,150	176,150	
17.00 Head Office Expenses			
Salary and allowance	796,849		
Bonus	126,390		
Entertainment	37,680		
Provident Fund	198,593		
Tax token and insurance	8,342		
Fuel	230,369		
Repairment	28,440		
Miscellaneous	31,625		
Bank Charge	23,010		
Legal Fees	31,500		



Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
	Audit Fees	19,600	
	Staff Leverage	9,200	
	AIT	321,865	
		1,863,463	134,530
18.00	Liabilities for Goods Expenses		
	BCS (Bangladesh Cha Sangsad)	-	12,701
	Security Money received from Hanif Eng. Works	-	5,450
	M/S. Hafiz Muslehuddin	-	28,330
	M/S Sreemongal Eng. Works	-	11,740
	Convenanted Staff P.F	-	7,073
	P.F realised from staff & labourers	9,200	216,802
	Received from Sabita Rani Roy (Patta) Security for Electrification	-	10,000
	Polythene liner Hessian Bags as per Audit Report 1998	321,865	10,349
	Audit fee	48,000	8,000
	Funded Revolving fund on Labor House, Latrine, Handwell	57,500	57,500
	Security Money Receipt & Payment BTB statement 2005	118,257	118,257
	Atta loan purchase from Begum Grinding Mills	29,982	29,982
	Lil Nasiko as per Audit report 2005	895,000	895,000
	Atta loan from M/S Hafiz Muslehuddin	93,195	93,195
	Received from Fazlur Rahman for Shade Tree	1,214,000	1,214,000
	Security Money received as per BTB/Garden cell/19(2)7/07 dated 24.03.08	30,000	30,000
	Loan Rice from M/S Hafiz Muslehuddin @ 25.00*3000kgs	75,000	75,000
	Security money received as per BTB G.Cell/8/08/103 dt. 07/04/09	216,000	216,000
	Vat Realized from Suppliers	569,737	571,647
	CPF Subscription & Loan realized from Mr. A. Jolil Shak, Driver	15,348	15,348
	Income Tax realised from Suppliers	70,124	70,124
	Petrochem (Bangladesh) Ltd.	246,000	246,000
	Biopharma Ltd.	35,240	35,240
	Square Pharmaceuticals Ltd	32,279	32,279
	Renata Ltd.	40,565	40,565
	Opsonin Pharma Ltd.	29,264	29,264
	Sreemongal Eng. Works	52,350	52,350
	M/S Abu Sufian	270,000	270,000
	Hossain Enterprise C.C Ltd	197,500	197,500
	Eminence Chemical industries Ltd	74,000	74,000
	M/S S.K Traders	63,000	63,000
	M/S Pouro Electric workers	50,205	50,205
	The IBN SINA pharma Ltd.	22,378	22,378
	Patakuri Computer & Ofset Printers	7,412	7,412
	Sajal Engineering works	10,100	10,100



Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
	Eon Agro chemical Industries ltd	40,000	40,000
	Parvin vulcanizing works	7,140	7,140
	Mimma Enterprise	802,152	802,152
	M/S Amirunnessa Khanom & Co.	2,148	2,148
	M/S Rahman Enterprise	220	220
	M/S Rajon Hardware Store	4,147	4,147
	Shayla Enterprise	8,500	8,500
	Reven Agro Chemicals Ltd	12,640	12,640
	New Sree Laxmi Bastral	84,600	84,600
	Bristi Kutir shilpo	44,000	44,000
	Light House	746	746
	M/S Maya Hardware	24,800	24,800
	M/S Akota Hardware	74,995	74,995
	M/S Sowkat Traders	410	410
	Petinum Computer	80	80
	Fulkuri	2,660	2,660
	Janota Sutar Ghar	840	840
	M/S Shah Alam Store	816	816
	Somatec Pharma Ltd	78,050	78,050
	Modern Veraitise Store	420	420
	Ali Traders	33,001	33,001
	RB Automobiles	5,137	5,137
	M/S Sazzatur Rahman	2,226	2,226
	M/S Tusher Filling Staion	576	576
	M/S Shapla Trading	4,950	4,950
	Boi Biponi & General Store	80	80
	Royal Digital Color Lab	250	250
	Perish Library & Stationery	505	505
	Al-Fakhri Enterprise	30,120	30,120
	Haque Electric Works	2,040	2,040
	M/S Eshita Pharmacy	24,825	24,825
	M/S Sahan Pharmacy & Sarjecal Center	7,073	7,073
	Suvas Iron Store	1,580	1,580
	Jalalabad Glass House	480	480
	Labour Medical Bill	196,692	196,692
	RR Enterprise	199,244	199,244
		6,591,644	6,524,934

19.00 Accounts Payable

New Samanbagh Tea Estate	730,480	730,480
Lil Nasiko	200,000	200,000
Abdul Goni	100,000	100,000
Al Nazir	180,000	180,000
Meghna Automobile Ltd.	750,000	750,000
	1,960,480	1,960,480

20.00 Capital Gain/(Loss)

Disposal Assets value	-	2,459,800
Disposal Assets sold value	-	-



Year-End Statement and Schedule of Tea Chaurai & Tea Trading Expenses
For the year ended 30th June, 2024

Notes No. 21.00

Particulars	Sales No	Qty. in Kg	Sold Amount	Ware House Charge	Inspection Charge & sample	Tea Cess	Brokerage	Levy	Advance	Additional Rent/Others		Total	Net Proceeds
										Taka	Taka		
M/S Unity Brokers	2023-24(11-43)	141,821.30	23,099,648	91,725	1,423	230,997	230,997	-	-	864,767	5,880	1,425,788	21,673,861
Produce Brokers Ltd.	2023-24(04-06)	9,631.20	2,191,481	6,369	97	21,915	21,915	-	-	87,659	-	137,954	2,053,527
M/S National Brokers Ltd.	2023-24(11-48)	125,899.50	21,374,248	84,450	1,265	213,743	213,743	-	-	-	-	11,817	1,987,751
M/S K S Brokers Ltd.	2024-25(1,3,5,8,9,10)	20,703.80	4,381,970	15,675	208	43,820	43,820	-	-	-	-	9,181	522,381
	2023-24(11-45)	95,522.60	15,129,615	63,345	953	151,296	151,296	-	-	-	-	-	103,522
	Total	427,707	74,262,798		284,664	4,287	724,628	724,628	-	952,425	2,663,696	5,354,328	68,908,470



MANUFACTURE TEA ESTATE

Property, Plant & Equipments
For the year ended 30th June, 2024

Particulars	Fixed Assets at Cost/Valuation			Depreciation of Assets			Written Down value (WDV) as on 30 June 2024
	Opening Balance as on 01 July 2023	Addition During the year	Disposal during the year	Closing Balance as at 30 June 2024	Charges during the year	Adjustment during the year	Closing Balance as at 30 June 2024
Leasehold Land	755,194	-	-	755,194	-	-	-
Tea Plantation	168,011,543	4,931,973	-	172,943,516	-	-	172,943,516
Building	41,216,430	1,576,485	-	42,792,915	10%	27,524,276	13,741,775
Machinery	33,480,574	32,820	-	33,513,394	10%	17,850,605	14,096,510
Water Supply	642,459	145,060	-	787,519	10%	474,675	281,560
Lories, Jeep & Motor Cycle	1,536,040	-	-	1,536,040	10%	1,216,012	288,026
Tractor, Trailor, & Planger	1,248,855	-	-	1,248,855	10%	889,418	323,493
Tube Well	406,047	-	-	406,047	10%	319,008	87,335
Roads & Bridges	694,011	-	-	694,011	10%	548,123	131,299
Office Equipment	10,184	-	-	10,184	5%	5,584	4,370
Furniture & Fixture	139,199	-	-	139,199	5%	74,955	78,167
Electric Equipment	31,539	-	-	31,539	5%	17,293	18,005
Dryer Machine	-	1,050,000	-	1,050,000	10%	-	1,050,000
Fencing	3,111,660	-	-	3,111,660	5%	1,542,917	1,490,305
Total	251,283,735	7,736,338	-	259,020,073	3,298,258	-	205,250,950



BANGLADESH BANK
Statement of Interest A/c, Banking Duty & Interest
For the year ended 30th June, 2024

Sl.	Name of Bank	Ac No.	Opening Date	Principal Amount	Int. Rate	Maturity Date / Renewal Date	Principal Amount Gross	Reporting Date	Maturity Date Passed	Maturity Days	Interest Recivable Amount As At 30th June, 2024	Interest Realised During the Year	ATR	Bank Charge	Net Interest during the year	Encashment/ Withdraw	FDR Closing Balance
1	Bangladesh Krishi Bank, BTB, CG	573349/14436	09/08/10	7,500,000	6.5%	9-Aug-24	10,242,662	30-Jun-24	40	365	913,699	182,740	15,000	715,959	10,958,621	-	
2	Bangladesh Krishi Bank, BTB, CG	15882	01/08/13	2,500,000	6.0%	31-Jul-24	3,366,100	30-Jun-24	31	365	-	238,012	47,602.00	3,000	187,410	3,553,510	-
3	Bangladesh Krishi Bank, BTB, CG	2905-030019851	15/09/2020	7,694,213	6.75%	15-Sep-24	8,579,239	30-Jun-24	77	365	-	626,022	125,204	3,000	497,818	9,077,057	-
4	Ab Bank, Anderkilla, CG	3710286	25/10/21	2,573,674	2.50%	13-Dec-23	2,685,051	30-Jun-24	341	365	-	194,666	19,467	-	175,200	Re-new	-
Total				<u>22,841,561</u>					<u>200</u>	<u>365</u>		<u>23,836</u>	<u>2,384</u>	<u>3,000</u>	<u>18,452</u>	<u>2,878,702</u>	<u>-</u>
				<u>22,733,302</u>								<u>1,996,235</u>	<u>377,397</u>	<u>24,000</u>	<u>1,594,839</u>	<u>26,467,890</u>	<u>-</u>



DAURACHERRA TEA ESTATE
Schedule of Stores, Spares and Commodities
As at 30th June 2024

Sl No.	Particulars	Quantity (Kgs.)	Amount In BDT
1	Urea	47500	1,282,500
2	MOP	24000	480,000
3	TSP	10650	298,901
Total			2,061,401
1	Weed off	350	262,500
2	Zero herb	300	102,063
3	Sweep	200	208,000
4	Virat	90	82,400
5	Omite	105	170,500
6	Larcimite	23	70,000
7	Larmethoxy	84	132,200
8	Chlorcyrin	50	61,000
9	Loride	48	59,415
10	Larceta	20	35,000
11	Protector	10	2,750
Total			1,185,828
Grand Total			3,247,229



DAURACHERRA TEA ESTATE
Schedule of Hospital Medicine

As at 30th June 2024

Sl No.	Particulars	Quantity	Amount In BDT
1	Cap. Doxicap 100 mg	170	374
2	Tab.Bitanol 50 mg	260	208
3	Tab.Histal 4 mg	600	180
4	Cap.Indomate 25 mg	270	270
5	Tab. Vergon 5 mg	160	96
6	Inj. Gentin 80 mg	43	645
7	Syp.Amoxcy	8	384
8	Omedon 60 ml syrup	8	320
9	Tab. Calec 300 mg	240	122
10	Tab. V-plax	260	156
11	Tab. Napa 500 mg	670	804
12	Cap. Omeprazole 20 mg	240	1,440
13	Tab.Femolock 20 mg	330	660
14	Cap. Amoxcy 250 mg	70	280
15	Tab. Volcan	80	64
16	Tofen 100 ml	8	600
17	Syp.Brodil	8	184
18	Cap. Xzemic 500 mg	8	176
19	Inj. Windal plus	8	160
20	Tab.Biozyl 400 mg	1940	3,298
Total			10,421



DAURACHERRA TEA ESTATE
Schedule of Food Grains

As at 30th June 2024

Sl No.	Particulars	Quantity (In Kgs)	Amount In BDT
1	Opening Balance as on 01/07/2023	5796.225	110,707
2	Purchase	130000	2,489,246
	Total		2,599,953

Sl No.	Particulars	Quantity (In Kgs)	Amount In BDT
1	Issued to labour	127163.3	254,326
2	Milling Loss	2600	49,781
3	Unfit	120	2,292
4	Closing Balance as at 30/06/2024	5912.925	112,936
5	Difference	-	2,180,617
	Total		2,599,952



PRODUCTION STATEMENT

Batch of Tea

Sl. No.	Particulars	Opening Stock (Kgs)	Production Tea (Kgs)	Dispatch (Kgs)	Labour Consumption (Kgs)	Consumption (Kgs)	Closing Stock of Production tea (Kgs)	Opening Stock (Kgs)	Received by Dispatch (Kgs)	Broker Sales (Kgs)	Stocker Sales (Kgs)
1.00	Dauracherra	1,805.159	16,140	417.983	4,08,000	3,000	500	22,623	21,663	408,000	427,707
											1,956

