

**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 30<sup>th</sup> 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

**Location: Chattogram**  
**Date: 24<sup>th</sup> December, 2024**



# DAURACHERRA TEA ESTATE

## Statement of Financial Position

As at 30th June 2024

Particulars	Notes	Amount In BDT	
		30-Jun-24	30-Jun-23
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	1.00	205,258,950	200,820,871
		<b>205,258,950</b>	<b>200,820,871</b>
<b>Current Assets</b>			
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
		<b>27,035,650</b>	<b>53,038,835</b>
<b>Total Assets</b>		<b>232,294,600</b>	<b>253,859,706</b>
<b>Equity &amp; Liabilities</b>			
<b>Equity</b>			
Capital Reserve	-	52,992	52,992
Unappropriated Profit	-	140,997,953	192,589,957
Reserve Fund	-	9,036,048	9,036,048
		<b>150,086,993</b>	<b>201,678,997</b>
<b>Current Liabilities</b>			
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	-	-
		<b>82,207,607</b>	<b>52,180,709</b>
<b>Total Equity &amp; Liabilities</b>		<b>232,294,600</b>	<b>253,859,706</b>

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

Secretary

Signed as per our separate report of even date annexed.

**Location: Chattogram**

**Dated: 24<sup>th</sup> December, 2024**

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





**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
<b>Revenue</b>			
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
<b>(A) Total Income</b>		<b>72,014,080</b>	<b>81,274,423</b>
<b>Expenditure</b>			
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
<b>Cost of Tea Manufactured</b>		<b>126,993,096</b>	<b>113,185,006</b>
Add: Opening Stock of Tea		3,421,680	2,250,986
<b>Cost Of Tea Available for Sale</b>		<b>130,414,776</b>	<b>115,435,992</b>
Less: Closing Stock of Tea		5,210,748	3,421,680
<b>(B) Cost Of Tea Sold</b>		<b>125,204,028</b>	<b>112,014,312</b>
<b>Profit/(Loss) Before Tax (A-B)</b>		<b>(53,189,948)</b>	<b>(30,739,889)</b>
Less: Income Tax Expenses		432,084	1,255,823
<b>Net Profit /(Loss)After Tax</b>		<b>(53,622,032)</b>	<b>(31,995,712)</b>

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: 24<sup>th</sup> 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)
	<b>138,967,924</b>	<b>192,589,957</b>
Add/(Less): Prior year's Adjustment	2,023,029	-
<b>Balance transfer to Balance Sheet</b>	<b>140,990,953</b>	<b>192,589,957</b>

Secretary



**DDGGI**  
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
<b>A) Cash Flows From Operating Activities</b>		
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
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	<b>(19,768,256)</b>	<b>6,252,596</b>
<b>B) Cash Flows From Investing Activities</b>		
Acquisition of Property, Plant & Equipment	(7,736,338)	(15,200,994)
Disposal Property, Plant & Equipment		2,459,800
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<b>(7,736,338)</b>	<b>(12,741,194)</b>
<b>C) Cash Flows From Financing Activities</b>		
Short Term Loan	29,905,500	6,100,000
Withdrawn		-
<b>Net Cash Inflow/(Outflow) from Financing Activities</b>	<b>29,905,500</b>	<b>6,100,000</b>
<b>D) Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>2,400,906</b>	<b>(388,598)</b>
<b>E) Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>943,001</b>	<b>1,331,599</b>
<b>F) Cash &amp; Cash Equivalents at the ending of the year</b>	<b>3,343,908</b>	<b>943,001</b>

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
<b>1.00</b>	<b>Property, Plant and Equipments</b>		
	<b>(A) Cost</b>		
	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
	<b>Closing Balance</b>	<b>259,020,073</b>	<b>251,283,736</b>
	<b>(B) Accumulated Depreciation</b>		
	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	-	-
	<b>Closing Balance</b>	<b>53,761,123</b>	<b>50,462,865</b>
	<b>Written down value (A-B)</b>	<b>205,258,950</b>	<b>200,820,871</b>
	***For Details Please See Annexure		
<b>2.00</b>	<b>Short Term Investment</b>		
	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
		<b>4,850,000</b>	<b>33,957,191</b>
	<b>2.01: Loan to New Samanbagh Tea Estate</b>		
	Opening Balance	3,850,000	7,500,000
	Add: Addition During the year	-	-
	Less: Received during the year	-	3,650,000
	<b>Closing Balance</b>	<b>3,850,000</b>	<b>3,850,000</b>
	<b>2.02: Loan to Kashipur Tea Estate</b>		
	Opening Balance	1,000,000	-
	Add: Addition During the year	-	1,000,000
	Less: Received during the year	-	-
	<b>Closing Balance</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>3.00</b>	<b>Stock and Spares</b>		
	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
		<b>8,595,668</b>	<b>5,123,855</b>





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
	<b>3,384,920</b>	<b>1,702,175</b>

### 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
<b>Total</b>	<b>24,579</b>	<b>16,140</b>	<b>5,210,748</b>	<b>3,421,680</b>

\*\*\*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 Velley 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
		<b>4,473,192</b>	<b>5,729,015</b>

#### 5.00 Accounts Receivable

Receivable from New Samanbagh as per audit report	-	241,822
Receivable from Kashipur tea Estate (Note:5.01)	1,113,269	886,282
Receivable from BTRI since 1996	24,368	24,368
Receivable from BTB (ERR Int)	300,750	300,750
Receivable from Iran against sale of Tea 2003(20000 Kg @ Tk 63)	1,260,000	1,260,000
Proportionate Exp. Against sale of Tea Iran	2,862,495	2,862,495
Loan Receivable from New Samangbagh Tea Estate	112,000	112,000
Loan receivable from BTB staff (Note:5.02)	100,000	100,000
	<b>5,772,882</b>	<b>5,787,717</b>

\*\*\* 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	670,128	886,282
Less: Received during the year	443,141	-
<b>Closing Balance</b>	<b>1,113,269</b>	<b>886,282</b>

#### 5.02: Loan receivable from BTB Staff

(c) CPF Loan: Elachi Begum

Opening Balance	100,000	220,000
Add: Addition During the year		-
Less: Received during the year		120,000
<b>Closing Balance</b>	<b>100,000</b>	<b>100,000</b>

#### 6.00 Cash & Cash Equivalents

Cash in Hand	11,623	891
Cash at Bank - Note-6.01	3,332,285	942,111
	<b>3,343,908</b>	<b>943,001</b>





Notes No.	Particulars		Amount In BDT	
			30-Jun-24	30-Jun-23
6.01	<b>Cash at Bank - Note-6.01</b>			
Bank Name	Types	A/C No.	Amount In BDT. 2024	Amount In BDT. 2023
Janata Bank	CD	-	81	81
Bangladesh Krishi Bank, BTB Branch, Chattogram.	SND	A/C - 111	536,614	39,134
Bangladesh Krishi Bank, Sreemongal Branch	-	A/C -4093	2,024,191	131,497
United Bank of India Sadarghat, Chattogram. (Note-1)	-	-	61,097	61,097
Fixed Deposit (Note 2)	-	-	710,302	710,302
<b>Total</b>			<b>3,332,285</b>	<b>942,111</b>

**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
	<b>31,831,092</b>	<b>32,654,830</b>
Less: Paid during the year	377,397	1,255,823
<b>Closing Balance</b>	<b>31,453,695</b>	<b>31,399,007</b>

**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
	<b>427,707</b>	<b>394,766</b>	<b>68,908,470</b>	<b>74,765,428</b>



Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
<b>9.00</b>	<b>Miscellaneous Income</b>		
	Electric Bill & Shop Rent	666,234	584,129
	Others Income (HO)	443,141	-
	Sale of Scrape Materials	-	647,020
		<u>1,109,375</u>	<u>1,231,149</u>
<b>10.00</b>	<b>Salary, Wages &amp; Bonus</b>		
	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	-
		<u>83,972,940</u>	<u>77,014,308</u>
<b>11.00</b>	<b>Fuel &amp; Electricity</b>		
	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
		<u>18,636,518</u>	<u>13,069,561</u>
<b>12.00</b>	<b>Rent &amp; Taxes</b>		
	Land Tax	561,256	
	Fire License	2,346	
	Trade License	23,000	
	BTB Factory License	1,950	
		<u>588,552</u>	<u>697,842</u>
<b>13.00</b>	<b>General Charges</b>		
	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	
		<u>403,808</u>	<u>148,447</u>
<b>14.00</b>	<b>Provident Fund</b>		
	Cov. Staff	74,022	
	Clerical Staff, Daily & Monthly Labour	3,022,933	
	Ad. Charge	302,293	
		<u>3,399,248</u>	<u>4,859,496</u>





Notes No.	Particulars	Amount In BDT	
		30-Jun-24	30-Jun-23
<b>15.00 Repair &amp; Maintenance</b>			
	Machinery	579,260	1,050,462
	Labour House	318,158	386,341
	Transport	190,258	187,759
		<b>1,087,676</b>	<b>1,624,562</b>
<b>16.00 Short Term Loan</b>			
	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
		<b>42,201,788</b>	<b>12,296,288</b>
	<b>16.01: Loan from Bangladesh Tea Board</b>		
	Opening Balance	10,800,000	4,700,000
	Add: Addition During the year	29,905,500	6,100,000
	Less: Paid during the year	-	-
	<b>Closing Balance</b>	<b>40,705,500</b>	<b>10,800,000</b>
	<b>16.02: Loan (AID)</b>		
	Opening Balance	850,000	850,000
	Add: Addition During the year	-	-
	Less: Paid during the year	-	-
	<b>Closing Balance</b>	<b>850,000</b>	<b>850,000</b>
	<b>16.03: Loan (ODA)</b>		
	Opening Balance	470,138	470,138
	Add: Addition During the year	-	-
	Less: Paid during the year	-	-
	<b>Closing Balance</b>	<b>470,138</b>	<b>470,138</b>
	<b>16.04: Loan (Unsecured)</b>		
	Opening Balance	176,150	176,150
	Add: Addition During the year	-	-
	Less: Paid during the year	-	-
	<b>Closing Balance</b>	<b>176,150</b>	<b>176,150</b>
<b>17.00 Head Office Expenses</b>			
	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	
		<b>1,863,463</b>	<b>134,530</b>
<b>18.00</b>	<b>Liabilities for Goods Expenses</b>		
	BCS (Bangladesh Cha Sangsad)	-	12,701
	Security Money recived form 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 Revalving 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 volcanizing 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 Bastraly	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
		<b>6,591,644</b>	<b>6,524,934</b>
<b>19.00</b>	<b>Accounts Payable</b>		
	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
		<b>1,960,480</b>	<b>1,960,480</b>
<b>20.00</b>	<b>Capital Gain/(Loss)</b>		
	Disposal Assets value	-	2,459,800
	Disposal Assets sold value	-	2,459,800
		-	-



**DAORATUHUA TEA FACTORY**  
**Tea Sales Statement and Schedule of Tea Charges & Selling 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	Taka	Taka	Taka	Taka	Taka	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
	2023-24(02-08)	9,631.20	2,191,481	6,369	97	21,915	21,915	-	87,659	-	137,954	2,053,527
Produce Brokers Ltd.	2023-24(04-06)	8,584.00	1,999,568	7,740	86	1,996	1,996	-	-	-	11,817	1,987,751
M/S National Brokers Ltd.	2023-24(11-48)	125,899.50	21,374,248	84,450	1,265	213,743	213,743	-	-	9,181	522,381	20,851,867
	2023-24(11-48)	20,703.80	4,381,970	15,675	208	43,820	43,820	-	-	-	103,522	4,278,448
M/S K S Brokers Ltd.	2024-25(1,3,5,8,9,10)	25,544.60	6,086,268	15,360	256	60,863	60,863	-	-	1,543,451	1,680,792	4,405,476
	2023-24(11-45)	95,522.60	15,129,615	63,345	953	151,296	151,296	-	-	1,105,184	1,472,074	13,657,541
<b>Total</b>		<b>427,707</b>	<b>74,262,798</b>	<b>284,664</b>	<b>4,287</b>	<b>724,628</b>	<b>724,628</b>	<b>-</b>	<b>952,425</b>	<b>2,663,696</b>	<b>5,354,328</b>	<b>68,908,470</b>





# DAURACHERRA TEA ESTATE

Property, Plant & Equipments

For the year ended 30th June, 2024

Particulars	Fixed Assets at Cost/Valuation				R a t e	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		Opening Balance as on 01 July 2023	Charges during the year	Adjustment during the year	Closing Balance as at 30 June 2024	
Leasehold Land	755,194	-	-	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	1,526,864	-	29,051,140	13,741,775
Machinery	33,480,574	32,820	-	33,513,394	10%	17,850,605	1,566,279	-	19,416,884	14,096,510
Water Supply	642,459	145,060	-	787,519	10%	474,675	31,284	-	505,959	281,560
Lories, Jeep & Motor Cycle	1,536,040	-	-	1,536,040	10%	1,216,012	32,003	-	1,248,014	288,026
Tractor, Trailor, & Planger	1,248,855	-	-	1,248,855	10%	889,418	35,944	-	925,362	323,493
Tube Well	406,047	-	-	406,047	10%	319,008	8,704	-	327,712	78,335
Roads & Bridges	694,011	-	-	694,011	10%	548,123	14,589	-	562,712	131,299
Office Equipment	10,184	-	-	10,184	5%	5,584	230	-	5,814	4,370
Furniture & Fixture	139,199	-	-	139,199	5%	74,955	3,212	-	78,167	61,032
Electric Equipment	31,539	-	-	31,539	5%	17,293	712	-	18,005	13,534
Dryer Machine	-	1,050,000	-	1,050,000	10%	-	-	-	-	1,050,000
Fencing	3,111,660	-	-	3,111,660	5%	1,542,917	78,437	-	1,621,355	1,490,305
<b>Total</b>	<b>251,283,735</b>	<b>7,736,338</b>	<b>-</b>	<b>259,020,073</b>		<b>50,462,865</b>	<b>3,298,258</b>	<b>-</b>	<b>53,761,123</b>	<b>205,258,950</b>



**BAHARACHURRA TEA ESTATE**  
**Calculation of Interest, AIT, Encashment & Charges**  
**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 Receivable Amount As At 30th June, 2024	Interest Realised During the Year	AIT	Bank Charge	Net Interest during the year	Encashment/ Withdraw	FDR Closing Balance
1	Bangladesh Krishi Bank, BTB, Ctg	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, Ctg	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, Ctg	2905-030019851	15.9.2020	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, Ctg	3710286	25.10.21	2,573,674	7.25%	25-Jul-23	2,685,051	30-Jun-24	341	365	-	194,666	19,467	-	175,200	Re-new	-
		3710286	25.10.21	2,573,674	2.50%	13-Dec-23	2,860,250	30-Jun-24	200	365	-	23,836	2,384	3,000	18,452	2,878,702	-
	<b>Total</b>			<b>22,841,561</b>			<b>27,733,302</b>					<b>1,996,235</b>	<b>377,397</b>	<b>24,000</b>	<b>1,594,839</b>	<b>26,467,890</b>	





**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
<b>Total</b>			<b>2,061,401</b>
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
<b>Total</b>			<b>1,185,828</b>
<b>Grand Total</b>			<b>3,247,229</b>



**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. Omep 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			<u>10,421</u>





**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
<b>Total</b>			<b>2,599,953</b>

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
<b>Total</b>			<b>2,599,952</b>



# DAURACHERRA TEA ESTATE

## Stock of Tea

S. No.	Particulars	Green Leaf (Kgs)	Opening Stock (Kgs)	Production Tea (Kgs)	Despatch (Kgs)	Staff & Labour Consumption (Kgs)	OTH Consumption (Kgs)	Closing Stock of Production tea (Kgs)	Opening Stock (Kgs)	Received by Despatch (Kgs)	Broker Sales (Kgs)	Stock Sales (Kgs)
1.00	Dauracherra	1,805,159	16,140	417,983	408,000	3,000	500	22,623	21,663	408,000	427,707	1,956

