

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

THE NEW SAMANBAGH TEA ESTATE
FOR THE YEAR ENDED 30TH JUNE 2024

Auditor:

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Ahmed Zaker & Co;
Chartered Accountants

(A Member Firm of GGi)

74, Sk. Mujib Road (3rd Floor), Agrabad C/A, Chattogram-4000, 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 **NEW SAMANBAGH 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: 2412240893AS917585
Signed By:
Arup Chowdhury FCA
Partner

Location: Chattogram

Date: 24th December, 2024



NEW SAMANBAGH TEA ESTATE
Statement of Financial Position

As at 30th June, 2024

Particulars	Notes	Amount in Taka	
		June 30, 2024	June 30, 2023
Assets			
Non-Current Assets			
Property, Plant & Equipment	1.00	432,087,997	436,011,855
Custodian of Enemy Property Board	-	300,000	300,000
Investment (Security Deposit)	2.00	2,702,441	1,026,816
		435,090,438	437,338,671
Current Assets			
Stock and Spares	3.00	19,183,027	8,380,058
Short Term Investment	4.00	5,111,096	17,308,205
Advances, Deposits and Prepayments	5.00	9,642,209	10,602,805
FDR & Security Interest Receivable	-	331,377	638,716
Accounts Receivable	6.00	10,128,139	7,881,568
Cash & Cash Equivalents	7.00	1,843,715	8,518,525
		46,239,563	53,329,877
		481,330,001	490,668,548
Equity & Liabilities			
Equity			
Share Capital	8.00	659,928	659,928
Unappropriate Profit	-	169,216,370	265,400,338
General Reserve	-	2,275,000	2,275,000
Development Rebate Reserve	-	59,400	59,400
Capital Reserve	-	10,243,797	10,243,797
		182,454,495	278,638,463
Current Liabilities			
Short Term Loan	9.00	127,270,188	39,662,964
Accounts Payable	10.00	112,000	112,000
Provision for Taxation	11.00	142,708,841	143,008,877
Liabilities & Provision relating to Indian Trans.	12.00	2,094,864	2,094,864
Liability Against Security Deposits	13.00	1,702,875	1,702,875
Liabilities for Goods Expenses & Other Finances	14.00	24,986,738	25,448,505
		298,875,506	212,030,085
Total Equity & Liabilities		481,330,001	490,668,548

These financial statement should be read in conjunction with the annexed notes

Secretary

Signed in terms of our annexed report of even date.

Ahmed Zaker & Co.
Chartered Accountants

Signed By:
DVC: 2412240893AS917585
Arup Chowdhury FCA
Partner

Location: Chattogram
Dated: 24th December, 2024



NEW SAMANBAGH TEA ESTATE
Statement Of Comprehensive Income
For the year ended 30th June, 2024

Particulars	Notes	Amount in Taka	
		June 30, 2024	June 30, 2023
Revenue			
Sales of Tea	15.00	133,135,835	167,436,237
Miscellaneous Income	16.00	487,812	297,741
Tea Packet Sales	-	868,120	-
Tea Process Income	-	3,083,934	2,441,460
Interest on FDR & Security Deposit	20.00	807,985	3,010,013
(A) Total Income		138,383,686	173,185,451
Expenditure			
Salary Wages & Bonus	19.00	173,458,597	150,629,857
Fertilizer, Insecticides & Weedicides	-	2,837,327	3,562,654
Tea Chest & Packing Materials	-	1,134,000	4,058
Dolomite	-	930,000	-
Stores & Implements	-	943,789	704,932
Fuel & Electricity	17.00	31,180,614	24,030,834
Rent & Taxes	-	1,403,646	1,235,704
General Charges	-	627,749	863,459
Hospital & Medicine	-	1,113,044	994,288
Ration	-	7,580,061	7,359,747
Provident Fund	-	9,173,905	8,264,954
Freight on Tea	-	2,581,189	199,412
Excise Duty on FDR	-	12,000	78,209
Bank Charge	-	22,618	40,218
Labour Welfare & Entertainment	-	303,686	308,277
Repair & Maintenance	18.00	2,859,523	3,318,088
Tea Charges & Selling Expenses	Ann-1	8,115,475	10,609,875
Head Office Expenses	-	2,809,077	11,185,628
Tea Manufacturing Cost	-	-	2,441,460
Depreciation A/C	-	9,696,426	10,737,343
REB Line Extension	-	-	157,100
Excise Duty & Inspection	-	106,449	-
Cost of Tea Manufactured		256,889,175	236,726,097
Less: Receiving for manufacturing cost against PTE		-	-
Add: Opening Stock of Tea		4,603,867	7,987,951
Cost of Tea Available for Sale		261,493,042	244,714,048
Less: Closing Stock of Tea		14,664,622	4,603,867
(B) Cost of Tea Sold		246,828,420	240,110,181
Net Profit Before Tax (A-B)		(108,444,734)	(66,924,730)
Less: Income Tax		830,302	1,786,652
Net Profit After Tax		(109,275,036)	(68,711,382)

These financial statement should be read in conjunction with the annexed notes

Secretary

Signed in terms of our annexed report of even date.

Ahmed Zaker & Co.
Chartered Accountants
Signed By:
DVC: 2412240893AS917585
Arup Chowdhury FCA
Partner

Location: Chattogram
Dated: 24th December, 2024



Ahmed Zaker & Co.
CHARTERED ACCOUNTANTS

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

Particulars	Amount in Taka	
	June 30, 2024	June 30, 2023
Adjusted Balance as per last year	265,400,338	334,111,720
Add: Addjusted Balance as per last year of Patharia	-	-
Add : Net Profit/(Loss) after Tax	(109,275,036)	(68,711,382)
	156,125,302	265,400,338
Add/Less: Prior year's adjustment	13,091,068	-
Balance transfer to Financial Position	169,216,370	265,400,338

Secretary





NEW SAMANBAGH TEA ESTATE
Statement of Cash Flows
For the year ended 30th, June 2024

Particulars	Amount in Taka	
	June 30, 2024	June 30, 2023
A) Cash Flows From Operating Activities		
Net Profit/(Loss) after Tax	(109,275,036)	(68,711,382)
Depreciation	9,696,426	10,737,343
(Increase)/Decrease of Current Assets		
(Increase)/Decrease of Stock and Spares	(10,802,968)	8,164,448
(Increase)/Decrease of Short Term Investment	12,197,108	43,436,029
(Increase)/Decrease of Advances, Deposits and Prepayments	960,596	(1,194,613)
(Increase)/Decrease of FDR & Security Interest Receivable	307,339	897,080
(Increase)/Decrease of Accounts Receivable	(2,246,571)	(2,656,965)
Increase/(Decrease) of Current Liabilities		
Increase/(Decrease) of Provision for Taxation	(300,036)	41,172,641
Increase/(Decrease) of Liabilities for Goods Expenses & Other Finances	(461,768)	1,161,104
Cash Generated From Operations	(99,924,909)	33,005,684
Interest Paid		
Net Cash Inflow/(Outflows) from Operating Activities	(99,924,908)	33,005,685
B) Cash Flows from Investing Activities		
Acquisition of Property, Plant & Equipment	(5,772,568)	(18,072,434)
Net Cash Inflows/(Outflows) from Investing Activities	(5,772,568)	(18,072,434)
C) Cash Flows from Financing Activities		
Short Term Loan	87,607,224	(7,650,000)
Investment (Security Deposit)	(1,675,625)	(1,026,816)
Prior Year's Adjustment	13,091,068	-
Net Cash Inflow/(Outflow) from Financing Activities	99,022,667	(8,676,816)
D) Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(6,674,809)	6,256,435
E) Cash & Cash Equivalents at the beginning of the year	8,518,525	2,262,089
F) Cash & Cash Equivalents at the ending of the year (D+E)	1,843,715	8,518,525

Secretary



NEW SAMANBAGH TEA ESTATE
Notes to the Financial Statements

For the year ended 30th June, 2024

Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
1.00	(A) Cost		
	Opening Balance		
	Property, Plant and Equipment	581,567,907	563,495,473
	Add: Addition during the year	5,772,568	18,072,434
	Add: Transfer from Patharia	-	-
	Less: Disposal during the year	-	-
	Closing Balance	587,340,475	581,567,907
	(B) Accumulated Depreciation		
	Opening Balance	145,556,051	134,818,708
	Add: Transfer from Patharia	-	-
	Add: Charged during the year	9,696,426	10,737,343
	Less: Adjustment during the year	-	-
	Closing Balance	155,252,477	145,556,051
	Written down value (A-B)	432,087,997	436,011,855
	***For Details Please See Annexure - II		
2.00	Investment (Security Deposit)		
	Security Deposit	2,702,441	1,026,816
		2,702,441	1,026,816
	***For Details Please See Annexure - IV		
	During the current period, the company identified and adjusted the following security deposits that were not posted in previous audit reports. These deposits, originally received on the following dates, were posted in the current year's financial statements, resulting in an increase in Assets: A/C No. 196116LPG133, dated 25.07.2016, A/C No. 196116LPG003, dated 20.08.2017, A/C No. 196116LPG006, dated 23.10.2022 & A/C No. 260170, dated 26.11.2019. The total amount of these unposted security deposits, Tk 1,502,376, has been recognized in the current year, contributing to an increase in liabilities. Additionally, interest of Tk 115,146 has been accrued on these deposits, bringing the total adjustment to Tk 1,560,479. This adjustment has led to an increase in the closing balance, as compared to the previous year's closing balance.		
3.00	Stock and Spares		
	Stock of Stores & Implementation	3.01 4,518,404	3,776,192
	Stock of Tea	3.02 14,664,622	4,603,867
		19,183,027	8,380,058



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
3.01	Stock of Store & Implementation		
	Foodgrain 3.01.01	4,202	210
	Machinery Repairing Parts 3.01.02	-	398,009
	Transport Repairing Parts 3.01.03	-	14,355
	Stores, Implements & Building Repairing Parts 3.01.04	-	45,288
	Boxes (Packing Materials) 3.01.05	-	866,283
	Fertilizer & Cultivation 3.01.06	2,217,038	774,638
	Agro & Chemicals 3.01.07	425,373	1,652,265
	Fuel 3.01.08	35,292	21,882
	Medicine Hospital 3.01.09	5,999	3,261
	Dolomite 3.01.10	1,830,500	-
		4,518,404	3,776,192

As of the end of the financial year 2016, stock from the Store & Implementation division was used, but the related stock transactions have not yet been posted to the general ledger. Management is currently in the process of reconciling and posting these transactions, and the financial impact of the used stock will be reflected in the current financial period. While there has been a delay in posting these transactions, this delay does not affect the accuracy of the reported revenue for the period. The adjustment for the used stock will be recorded once the reconciliation and posting are completed

3.01.01 Foodgrain

Opening Balance	210	-
Add:Purchase	7,899,240	-
	7,899,450	-
Less: Issued to Labour	801,692	-
Less: Loss on Foodgrain	7,093,556	-
	7,895,248	-
	4,202	210

3.01.02 Machinery Repairing Parts

Opening Balance	398,009	-
Add:Purchase	579,098	-
	977,107	-
Less: Issued	977,107	-
	-	398,009

3.01.03 Transport Repairing Parts

Opening Balance	14,355	-
Add:Purchase	304,630	-
	318,985	-
Less: Issued	318,985	-
	-	14,355



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
3.01.04	Stores , Implements & Building Repairing Parts		
	Opening Balance	45,288	-
	Add:Purchase	1,667,680	-
		1,712,967	-
	Less: Issued	1,712,967	-
		-	45,288
3.01.05	Boxes (Packing Materials)		
	Opening Balance	866,283	-
	Add:Purchase	-	-
		866,283	-
	Less: Issued	866,283	-
		-	866,283
3.01.06	Fertilizer & Cultivation		
	Opening Balance	774,638	-
	Add:Purchase	2,930,000	-
		3,704,638	-
	Less: Issued	1,487,600	-
		2,217,038	774,638
3.01.07	Agro & Chemicals		
	Opening Balance	1,652,265	-
	Add:Purchase	785	-
		1,653,050	-
	Less: Issued	1,227,677	-
		425,373	1,652,265
3.01.08	Fuel		
	Opening Balance	21,882	-
	Add:Purchase	2,319,220	-
		2,341,102	-
	Less: Issued	2,305,810	-
		35,292	21,882
3.01.09	Medicine Hospital		
	Opening Balance	3,261	-
	Add:Purchase	867,120	-
		870,381	-
	Less: Issued	864,382	-
		5,999	3,261
3.01.10	Dolomite		
	Opening Balance	-	-
	Add:Purchase	2,760,500	-
		2,760,500	-
	Less: Issued	930,000	-
		1,830,500	-



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023

3.02 Stock of Tea

Particulars	Quantity in KG.		Amount in Taka	
	2024	2023	June 30, 2024	June 30, 2023
Closing Stock of Tea	88,076	24,740	14,664,622	4,603,867
Total	88,076	24,740	14,664,622	4,603,867

The opening stock of tea recorded in the current financial statements does not align with the opening stock reported in the previous financial period. The discrepancy, amounting to 53,865.31 kg, pertains to the stock held in the warehouse.

4.00 Short Term Investment

Investment		315,760	315,760
Investment in FDR	4.01	4,795,336	16,992,445
		5,111,096	17,308,205

4.01 Investment in FDR

FDR of New Samanbagh Tea Estate		4,795,336	13,089,010
		4,795,336	13,089,010

*****For Details Please See Annexure - III**

As per the audit of the financial statements, it has been observed that the opening balance of the Fixed Deposit Receipt (FDR) does not match the corresponding balance reported in the previous financial statements. The opening balance of the FDR as at 30th June, 2023 is reported as Tk 16,992,445 whereas the balance reported in the previous period's financial statements was Tk 13,089,010. Management is taking the necessary steps to reconcile the difference, including reviewing relevant documentation and adjusting records where necessary.

5.00 Advances, Deposits and Prepayments

Advances	5.01	2,677,621	3,638,217
Deposits	5.02	6,964,588	6,964,588
		9,642,209	10,602,805

5.01 Advances

Bangladesh Cha Sangsad (Food Grain)	573,000	231,499
Manager (New Samanbagh Tea Estate)	-	1,215,000
Mr. Md Shajahan	-	286,116
Angod Kurmi	110,000	110,000
Mr. Shajahan Siraj	2,700	2,700
Mr. Ponir Uddin Ahmed	6,250	6,250
Advance Income Tax	1,985,671	1,786,652
	2,677,621	3,638,217



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
5.02	Deposits		
	Sec. Dep. Jalalabad Gas T & D system Ltd.(FDR made with Pubali Bank, Juri Br.)	5,795,377	5,795,377
	Sec. Dep. Jalalabad Gas T & D system Ltd.	591,711	591,711
	Security Deposit with PDB	577,500	577,500
		<u>6,964,588</u>	<u>6,964,588</u>
6.00	Accounts Receivable		
	Receivable from Dauracherra Tea Estate	730,480	730,480
	Various Charges, Labour Charges etc For Iran Sales	1,003,808	1,003,808
	Kashipur Tea Estate 6.01	8,393,851	5,675,775
	Loan Receivable from BTB Staff 6.02	-	471,505
		<u>10,128,139</u>	<u>7,881,568</u>
6.01	Kashipur Tea Estate		
	Opening Balance	5,675,775	3,234,315
	Add: Addition During the year	3,083,934	2,441,460
	Less: Received during the year	365,859	-
	Closing Balance	<u>8,393,851</u>	<u>5,675,775</u>
6.02	Loan receivable from BTB Staff		
	(a) Mr. Sagor Nandi	-	76,669
	(b) Mr. Md. Najaim	-	112,000
	(c) Mr. Abdul Hannan	-	2,000
	(d) Mr. Soyeb Ahmed	-	31,500
	(e) Mr. Kanchan Kumar Dewanji	-	249,336
	Total	<u>-</u>	<u>471,505</u>
	The loan amount of BTB staff are received from another fund or external fund		
	(a) Mr. Sagor Nandi		
	Opening Balance	-	-
	Add: Addition during the year	-	100,000
	Less: Received during the year	-	23,331
	Closing Balance	<u>-</u>	<u>76,669</u>
	(b) Mr. Md. Najaim		
	Opening Balance	-	208,000
	Add: Addition during the year	-	-
	Less: Received during the year	-	96,000
	Closing Balance	<u>-</u>	<u>112,000</u>



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
	(c) Mr. Abdul Hannan		
	Opening Balance	-	48,000
	Add: Addition during the year	-	-
	Less: Received during the year	-	46,000
	Closing Balance	-	2,000
	(d) Mr. Soyeb Ahmed		
	Opening Balance	-	-
	Add: Addition during the year	-	45,000
	Less: Received during the year	-	13,500
	Closing Balance	-	31,500
	(e) Mr. Kanchan Kumar Dewanji		
	Opening Balance	-	-
	Add: Addition during the year	-	340,000
	Less: Received during the year	-	90,664
	Closing Balance	-	249,336
7.00	Cash & Cash Equivalents		
	Cash in Hand	800	144
	Cash at Bank	1,842,915	8,518,380
		7.01	
		1,843,715	8,518,525

During the audit of the current financial statements, it was identified that the closing balance of cash at bank reported in the previous financial statements does not reconcile with the opening balance reflected in the current period's bank statement. The closing balance of cash at bank as at 30th June, 2024 was reported as tk 32,20,967.16, while the opening balance in the current bank statement as at is recorded as tk 42,47,843.

7.01 Cash at Bank

Bank Name	Types	A/C No.	Amount in Taka	
			June 30, 2024	June 30, 2023
Pubali Bank Limited	CD	1961901000617	1,785,890	4,247,843
Bangladesh Krishi Bank	CD	622	60	60
Bangladesh Krishi Bank	SND	320000317	56,965	4,270,477
Total			1,842,915	8,518,380

8.00 Share Capital

The New Samanbagh Tea Estate

Authorized Capital

i) 2000, 8% Cumulative Preference Share of Tk. 100 each fully paid up in cash

ii) 180000 Ordinary Shares of Tk. 10 each

200,000	200,000
1,800,000	1,800,000
2,000,000	2,000,000



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
	Issued, Subscribed & Paid Up		
	i) 1,400, 8% Cumulative Preference Share of Tk. 100 each	100,000	100,000
	ii) 15993 Ordinary Shares Tk. 10 each issued & fully paid up for consideration other than cash	159,928	159,928
	iii) 40000 ordinary Shares of Tk. 10 each fully paid up in cash	400,000	400,000
		<u>659,928</u>	<u>659,928</u>
9.00	Short Term Loan		
	Loan from BTB	9.01 123,420,188	35,812,964
	Dauracherra Tea Estate	9.02 3,850,000	3,850,000
	Loan from BKB	9.03 -	-
		<u>127,270,188</u>	<u>39,662,964</u>
9.01	Loan from Bangladesh Tea Board (BTB)		
	Opening Balance	35,812,964	39,812,964
	Add: Addition during the year	87,607,224	-
	Less: Paid during the year	-	4,000,000
	Closing Balance	<u>123,420,188</u>	<u>35,812,964</u>
9.02	Loan from Dauracherra Tea Estate		
	Opening Balance	3,850,000	7,500,000
	Add: Addition during the year	-	-
	Less: Paid during the year	-	3,650,000
	Closing Balance	<u>3,850,000</u>	<u>3,850,000</u>
9.03	Loan from Bangladesh Krishi Bank (BKB)		
	Opening Balance	-	-
	Add: Addition during the year	6,500,000	-
	Less: Paid during the year	6,500,000	-
	Closing Balance	<u>-</u>	<u>-</u>
New Samanbag Tea Estate take loan from BKB is not reflected in the financial statements, although payments have been made during this year.			
10.00	Accounts Payable		
	Payable to Patharia Tea State (Tea Manufacturing)	-	-
	Payable to Dauracherra Tea Estate	112,000	112,000
		<u>112,000</u>	<u>112,000</u>



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
11.00	Provision for Taxation		
	Opening Balance	143,008,877	101,836,236
	Add: Transfer from Patharia Tea Estate	-	41,172,641
		143,008,877	143,008,877
	Add: Provision made during the year	830,302	1,786,652
		143,839,179	144,795,528
	Less: Payment made during the year	1,130,338	1,786,652
	Closing Balance	142,708,841	143,008,877
12.00	Liabilities & Provision relating to Indian Transaction		
	Hongkong & Shanghai Banking Corporation Calcutta, India	599,380	599,380
	Repatriation Expense (India)	928,421	928,421
	Show-Wallance & Company Ltd. Calcutta, India	567,063	567,063
		2,094,864	2,094,864
13.00	Liability Against Security Deposits		
	Abdul Goni (Carring Contractor)	100,000	100,000
	M/S Water Com.	323,500	323,500
	M/S International Services (Irrigation Set Purchase)	-	-
	Transport Contravtor	676,000	676,000
	Mimma Enterprise	23,184	23,184
	S.S Associate	-	-
	Sanjit Das	96,450	96,450
	Metal Plus Ltd.	95,000	95,000
	Retention Money against Mosque Repair (Mimma Enter.)	42,905	42,905
	Retention Money against V.P Nursury (M/S S.S Associate)	50,480	50,480
	M/s Jamal Enterprise against Retention M. (M/S J A Tra.)	14,800	14,800
	M/S S Mahmud International (M/S Sharif Enter.)	69,860	69,860
	Sharif Enterprise (Retention money for well modification)	54,338	54,338
	Star Enterprise (Retention money for gas)	156,358	156,358
		1,702,875	1,702,875
14.00	Liabilities for Goods Expenses & Other Finance		
	1 Labour wages & Staff Salary	2,225,754	1,679,893
	2 Staff P.F	1,329,783	1,507,615
	3 Haque Electric	7,139	7,139
	4 Chowdhury Enterprise	131,398	131,398
	5 Looknath Traders	1,004,959	1,004,959
	6 Abir Enterprises	88,980	88,980
	7 Asfaq Ahmed (Ticcadar)	112,110	112,110
	8 Iti Enterprize	9,041	9,041
	9 Sanjit Das	23,966	23,966
	10 Daily Jugantor	2,870	2,870
	11 Al Amin Eng.	8,210	8,210
	12 Jewel Traders	8,074	8,074
	13 Ahmed Motors	55,764	55,764
	14 Ramon Motors	3,716	3,716



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
15	Dhaka Best Vol.	842	842
16	New Bani Battery	6,425	6,292
17	Ittadi Nursery	519	519
18	Srimangol Eng.	23,075	23,075
19	Jalalabad Eng.	685	865
20	Power Zen Eng.	874	874
21	Chittagong Motors	2,714	2,714
22	Zaki Electric	1,501	1,501
23	Mita Enterprise	495	495
24	National Eng.	92,352	92,352
25	Noyon Eng.	2,303	2,303
26	S.R. Traders	5,956	5,956
27	Madina Eng.	101,456	101,456
28	Mima Enterprise	88,880	88,880
29	Abdoor Noor	4,791	4,791
30	Daily Jalalabad	7,852	7,852
31	Zakir Electric	36,314	36,314
32	Lion Eng.	2,429	2,429
33	Latif Eng.	30,478	30,478
34	Mondol Art printers	54,116	54,116
35	Jalalabad Electrical	8,508	8,508
36	M/S S.K Dutta	8,823	8,823
37	Humayon & Brothers	131	131
38	Nahida Sanitary	28,980	27,484
39	M/S Harun Diesel	14,951	14,951
40	Arpona Store	140,960	140,960
41	Dolphin International	8,510	8,510
42	Kajol Auto Electrical	419,747	419,747
43	M/S S.K Traders	35,253	35,253
44	Keya Service	10,574	10,574
45	BRTC, Dhaka	7,143	7,143
46	Shine power Service	29,634	29,634
47	Gyothri Stores	30,280	30,280
48	Al Fakhri Enterprise	2,265	2,265
49	M.R Enterprise	2,634	2,634
50	Lil Nashiko	284,507	284,507
51	Shahjalal Sanitary	4,846	4,846
52	Daily Vhorerkagoj	4,427	4,427
53	Al Amin Traders	71,258	69,535
54	Islamia Trading	39,085	39,085
55	M/S Khan Auto	12,000	12,000
56	Angod Kurmi	13,756	13,756
57	Dainik Destiny	5,452	5,452
58	Gen Tech Eng.	101,415	101,415
59	M/S S.R Traders	3,181	3,181
60	kabir Eng.	896	896
61	Ali Traders	82,298	82,298

Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
62	M/S Harun Machinery	3,360	3,360
63	M/S S.M Traders	330,949	330,949
64	Mr. M. Zaman	13,680	13,680
65	Zaman Chemical	3,069	3,069
66	Ludwig International	63,116	63,116
67	M/S Abu Sufian	600	600
68	Bushra Eng.	960	960
69	Gowshia Eng.	28,489	28,489
70	Ramiz Eng.	5,965	5,965
71	Noyon Ref. works	720	720
72	Noor Saw Mill	7,167	7,167
73	Hussain Motors	3,321	3,321
74	Gowshia Electric	277	277
75	Ahmed Khan Paint Hardware	293	-
76	Keya Service (IT)	2,492	2,492
77	Gondeshory Store	960	960
78	M/S Abdus Shahid Mukta	13,396	13,396
79	Prima Enterprise	18,200	18,200
80	Shahid Eng.	274	274
81	Intel Computer	368	368
82	Jahin Siddque	15,940	15,940
83	Rahim Afrooj	12,390	12,390
84	Masuk Traders	48,540	48,540
85	Altaf Sons	984	984
86	Emenence Chemical	64,769	64,769
87	RB Automobiles	708	708
88	Javed Eng.	7,305	7,305
89	Petrochem (BD) Ltd	511,000	511,000
90	Jahidul Islam	1,625	1,625
91	Subrato Kumar Das	19,320	19,320
92	Bengol Motors	5,960	5,960
93	Rajon Hardware	208	208
94	Madina RCC Pipe	13,292	13,292
95	Contact Power	5,686	5,686
96	Apon Enterprise	5,452	5,452
97	New Munni Electronic	13,480	13,480
98	Md. Masuk Mia	7,364	7,364
99	Kamrul Electronic	1,856	1,856
100	Incepta Ltd.	26,514	26,514
101	Japan Electronic	1,901	1,901
102	Avi Shoe & Sports	690	690
103	Mondoi Art Printers	7,471	7,471
104	Hussain Enterprise	89,794	89,794
105	Mc Dolland (BD) Ltd.	5,900	5,900
106	Sayla Enterprise	10,015	10,015
107	M/S Abu Sufian	22,140	22,140
108	Noor Saw Mill	12,372	12,372



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
109	Bakul & Shafiq Traders	900	900
110	Seba Diesel	280	280
111	A.R Advertisement Media	70,039	70,039
112	L & P Industrial	16,290	16,290
113	Masuk & Sons	2,000	2,000
114	M/S RSP International	2,684	2,684
115	M/S Apon Bricks	640	640
116	New Rahman Steel	1,724	1,724
117	Bhulyan Auto Parts	1,044	1,044
118	Chowdhury & Co.	1,000	1,000
119	Delux Enterprise	980	980
120	Nabil Bricks	696	696
121	Loan Receipts From PTE	10,000	1,225,000
122	Himaloy Steel	1,480	1,480
123	M/S Sunerise Traders	18,993	18,993
124	M/S Dewan Iraman Ali	13,143	13,143
125	M/S Abdul Hamid & Co.	13,927	13,927
126	Monjur Eng. Works	1,146	1,146
127	Juri Valley Eng.	95,743	95,743
128	M/S Apon Traders	30,778	33,778
129	Prity Iron Eng. Workshop	4,434	4,434
130	Rasel Motors	569	569
131	Sumon Varites Stores	7,500	7,500
132	Shahara Motors Electric	2,720	2,720
133	M/S Monir Traders	1,031	1,031
134	Harun Motors Works	388	388
135	Chandni Traders	6,610	6,610
136	EON Agro Industries Ltd.	99,200	99,200
137	M/S Sadia Motors	17,350	17,350
138	Madicon Pharma	10,105	10,105
139	Eastland Insurance Co. Ltd	62,389	623,789
140	Renata Pharma Ltd	63,886	63,886
141	Sreegobinda Selai Machine	257	-
142	Noor Saw Mill	276	-
143	Majumdar Motors	147	-
144	Opso Saline	-	4,953
145	Al Amin Saw Mill	-	396
146	Sanjit Das	158,546	158,546
147	M/S Ahmed Construction	33,620	33,620
148	Masuk Traders	63,200	63,200
149	M/S Mimma Enterprise	534,727	534,727
150	M/S Shubrata Kumer Das	331,210	331,210
151	Madina RCC Pipe	104,106	104,106
152	M/S Abo Sufian	87,300	87,300



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
153	Jannat Pharmacy	3,750	3,750
154	M/s Sk Stationery	745	745
155	Toma Library	493	439
156	Al Jewel Motors	1,225	1,225
157	Loan from Manager PTE	215,000	215,000
158	Loan from Laknath Traders	4,866	4,866
159	Loan from DTE	300,000	300,000
160	Dubai Thai Alluminium	1,650	1,650
161	Juri Electrical works	215,684	215,684
162	National Eng. Works	196,607	196,607
163	Javed Eng. works	31,955	31,955
164	Madinal Eng. works	125,200	125,200
165	Kajol Auto Electrical	307,710	307,710
166	Muloncho Power	49,000	49,000
167	Hossani Enterprise	185,480	185,480
168	Rahim Afrooz Energy	66,783	50,000
169	Looknath Traders	892,199	902,199
170	M/S Abdul Maliik Chow	1,820	1,820
171	Mashuk Traders	168,000	168,000
172	Sheba Diesel	27,250	27,250
173	Salim Auto Eng. Works	71,150	71,150
174	M/S Sadia Motors	39,400	39,400
175	M/S Amanat Brothers	9,400	9,400
176	Modern Eng. Works	6,500	6,500
177	M/S Abdul Hamid	4,826	12,215
178	Sanjit Das	52,879	52,879
179	Mondol Art Printers	51,328	51,328
180	Madina RCC Pipe	23,328	23,328
181	M/S Apon Traders	63,870	66,870
182	Ludwig International	33,290	33,290
183	Eastland Insurance	291,175	291,175
184	M/S S.K Traders	17,787	80,895
185	AR Advertisement Media	2,937	2,937
186	Monju Eng. Works	53,800	53,800
187	Silco Pharma	63,710	63,710
188	Hossan Motor	27,950	27,950
189	M/S S M Traders	327,261	327,261
190	Chowdhory Enterprise	30,152	30,152
191	Angod Kurmi	20,000	20,000
192	Opsonin Pharma	55,292	55,292
193	Incepta Pharma	49,521	49,521
194	Square Pharma	31,838	31,838
195	Sumonta Das	43,000	43,000
196	Al Amin Saw Mill	12,286	12,286
197	Haji Morjit & Brothers	865	-



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
198	Number One Eng. Works	1,126	-
199	Bayer Crop Science	18,000	18,000
200	Datta Flock Works	192	-
201	Mc Donald (BD) Ltd	133,440	133,440
202	M/S Shayla Enterprise	88,625	88,625
203	M/S Kaifa & Suma Bricks	1,378	-
204	Tania Store	31,001	9,600
205	Ghose Auto Rice Mill	453,000	458,000
206	Labourers Medical Bill	179,916	179,916
207	PF Contribution	159,201	159,201
208	Nazmul & Brothers	1,476	-
209	M/S Abdul Malik Chow & Bro	458	458
210	Juri Elec. Engineering Works	44,517	40,059
211	Loan from Masuk Traders	30,000	30,000
212	Basundara Motors	214	-
213	Loknath Traders	74,677	68,604
214	Great Service	238	-
215	Kajol Auto Electrical & Battery Gho	115,790	69,908
216	Ahmed Petroleum	1,254	1,254
217	Rajan Hardware Stores	141	-
218	Reza Honda Services	926	-
219	Nusalfa Eng. Works	312	-
220	Gayotri Store	753	753
221	Pubali Traders	272	173
222	Pankaj Blocks	209	-
223	Correct Eng. Service Ltd.	631	631
224	Monju Eng. Works	4,197	4,197
225	Layek Brothers	999	999
226	Popular Motor Eng. Works	990	990
227	Sanowara Traders	1,239	1,239
228	Mima Enterprise	525	525
229	Chowdhury Enterprise	13,586	13,586
230	National Engineering	65,093	65,093
231	Sreemongal Elec. Works	30,036	-
232	Lion Electronics	304	-
233	MM Enterprise	356	-
234	Mim Traders	403	-
235	Bishal Eng. Works	648	-
236	Shajib Enterprise	1,865	-
237	Arpita Store	4,451	4,451
238	Sahiba Diesel Pump Service	2,572	1,448
239	Nila Electric	404	404
240	Asad Karmi	4,570	4,570
241	Agun Traders	17,026	3,016
242	Abdul Hamid	89,065	103,389
243	Wajer Dawa Tyre	585	-
244	Al Amin Traders	136	-



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
245	Sanjoy Traders	25,924	26,596
246	Shahajalal Aluminium	137	-
247	Mondol Art Printers	14,051	9,409
248	Hamza Refrizaration & AC(V)	561	561
249	New Ashraf Eng. Workshop	225	225
250	Nahida Sanitary	2,866	1,523
251	Abir Enterprises	137	-
252	Nahida Sanitary Factory	2,866	-
253	Dristy & Puja Hardware	8,048	8,048
254	Madina Eng.	21,300	21,300
255	Pubali Traders	2,140	2,140
256	Noni Gopal Electric Eng. Works	5,070	5,070
257	Chens Crop Science	102,600	102,600
258	Mimpex Agro Limited	108,000	108,000
259	Shetu Coporation	125,000	125,000
260	M/S Al Amin Saw Mill	8,860	3,161
261	M/S Al Amin Eng. Works	1,215	1,215
262	M/S Mondol Art Printers	4,967	7,037
263	Bijan Motors Bike	315	-
264	Suma Hardware	70	70
265	M.K Fire Enterprise	255	255
266	Jalal Ahmed	1,320	1,320
267	M.K Fire Enterprise	255	255
268	Dakshina Rajon Paul	1,283	1,283
269	M.K Paul	1,283	1,283
270	Mohes Chandra Paul	1,283	1,283
271	National Hardware	9,476	9,476
272	Mayer Duya Sanitary	1,030	1,030
273	B.M Shopping Center	13,553	8,093
274	Jahangir & Brothers	440	440
275	Badol Hardware & Mchinary	6,375	6,375
276	Fertilizer/ Insecticide & Weedi	469,000	469,000
277	Popular Motor Eng. Works	4,900	4,900
278	Kashiara Motors Eng. Works & Vol	20,480	20,480
279	New Star Eng. Works	6,500	6,500
280	M/S Abdus Shahid Mukta	7,698	7,698
281	Akash Ruhi Day	584	-
282	Subas Mistri Ghar	342	-
283	Larsen Chemical Inds.	180,000	180,000
284	Mimpex Agro Limited	117,625	117,625
285	Janata library	160	81,137



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
286	Sagor Traders	283,500	283,500
287	Mina Enterprise	1,340	1,340
288	Kamal Ahmed	21,924	21,924
289	Kamal Ahmed	7,793	7,443
290	Sanjit Das	578	578
291	M/S Sagor Traders	5,136	5,136
292	M/S Sagor Traders (IT)	2,055	2,055
293	Arif & Sharif Store	117	-
294	M/S Subratha Kumar Das (IT)	1,398	1,398
295	Hasan Traders	1,424	1,590
296	Mimpex Agro Chemicals	6,729	6,729
297	Setu Corporation Ltd.	19,590	12,510
298	Kushiara Motors Eng. Works & Vol	763	763
299	Agro Arena Associates	4,213	4,213
300	Hussain Enterprise cc Ltd	4,942	4,942
301	Chowdhury Enterprise	79,401	2,478
302	Petrochem Ltd(IT)	4,600	6,900
303	Sarder Enterprise	152	450
304	Golden Motors	4,858	6,610
305	Mazim Agro Industries	-	-
306	Jubyer Fire Fitting	616	-
307	Larsen Chemical Inds.	19,875	3,600
308	Chens Crip Science (IT)	8,644	6,184
309	Anwar Hussin Interior	49,320	49,320
310	Anwar Hussin Interior (IT)	9,712	9,712
311	Modina Eng. Works	33,191	33,191
312	Sunrise Traders & S S Metal	1,923	1,822
313	Union Subscription (Staff)	63,735	57,356
314	M/S S M Traders	6,898	3,713
315	M/S Sobur Traders	70,918	29,300
316	M/S Badol Hardware & Mach.	495	495
317	Unipal Conveyor Belt	2,378	2,378
318	M/S Badol Hardware & Mach.	3,149	417
319	Kushiara Motors	600	600
320	Niresh Biswas	26,340	12,110
321	Jahed Eng. Work	74,169	81,154
322	Rajni Auto Ele.	24,781	14,978
323	Juri Ele. Works(IT)	5,234	2,428
324	Modina Eng. Works	7,497	7,497
325	National Eng. Works (IT)	8,385	8,385
326	Jahed Eng. Work	13,215	14,661
327	Fajla Computer	10,760	1,455
328	Arhaur Electrical	4,084	3,590
329	Motin Printing & Packeging	2,932	2,932
330	National Hardware(IT)	3,866	3,790
331	M/S Shyla Enterprise	1,933	1,933
332	M/S S.K Traders	-	14,430



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
333	Capital Prints	302	-
334	sawan Traders	1,780	-
335	Monju Store	598	-
336	New Srimangal Suta Ghor	190	-
337	Sadia Store	222	-
338	romjan Eng. Workshop	151	-
339	Dubai Enterprise	1,791	-
340	Sirdars Enterprise	19,234	19,234
341	Larsen Chemical Inds.	102,500	102,500
342	Mondol Art Printers	18,459	13,335
343	Juma Electronic	460	460
344	J.B Photo Studio	1,129	1,129
345	M/S S.K Traders (IT)	57,267	13,878
346	M/S S.K Traders (Vat)	6,579	868
347	Maa Sidweswari (Vat)	1,124	1,140
348	Mc Donald (BD) Ltd	7,596	14,646
349	Sriguru Bastraloy	1,834	1,834
350	M/S Shahraan Motors & Elec.	1,675	1,675
351	M.R Printers	1,390	550
352	Loknath Bastraloy	1,180	1,180
353	Loan Rec. from Jomir & Brothers	13,000	13,000
354	Jamil Sanitary (Vat)	6,401	1,672
355	M/S Shahajalal Sanitary (Vat)	1,950	1,950
356	H. Mill Machinerys (vat)	25,980	25,980
357	Munna Stell Iron Traders	2,913	230
358	Naim Refrigeration, Juri.	350	350
359	H. Mill Machinerys (IT)	12,111	51,965
360	JA Trading	2,613	2,613
361	Huda Museum	180	-
362	Coffee Enterprise	9,958	-
363	Hoque Traders	328	-
364	Al-falah Enterprise	2,379	152
365	Haji Mojir Uddin & Son	908	-
366	Mobon Traders & Glass house	6,744	2,216
367	Lovely Store	-	370
368	Juri Sports & Shoes	254	608
369	Jomir & Brothers	27,864	5,394
370	Slam Library & Stationary	7,729	4,674
371	Chandi Traders (Vat+IT)	15,575	975
372	Modina Allumium (Vat+IT)	2,495	967
373	Rahman Bearing& mach. (vat)	-	142
374	Gitasree Bastraloy	21,307	3,501
375	Computer City	2,468	-
376	Asia biz	19,347	-
377	Mahboob Photo State	171	-
378	Maa Croceries	331	-
379	Gendenwari Bastraloi	-	1,164



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
380	Parvej Parts & Elec.	-	-
381	Arafat Motors	1,459	347
382	Muhit & Sons	731	1,399
383	Hamid Traders	1,261	-
384	Sami Traders & Eng. Works	-	126
385	Sukria Hardware	-	-
386	Joytara Parda & Form House	-	-
387	Noor Meah & Sons	1,025	109
388	R K Store	2,021	-
389	Elite Hitech Inds Ltd(I.T)	-	-
390	Auto Crops Care Ltd (I.T)	467	3,717
391	Bismillaha Eng. Workshop	584	-
392	Relation I.T	6,188	5,503
393	Abdul Hamid Traders	67	-
394	Chandi Bostraloy	284	-
395	Tyre House Volcanizing	176	-
396	Jwel Honda Servicing	261	-
397	Clasic Store Vat	5,972	-
398	Nurul Hardware	168	-
399	Krish Enterprise	163	-
400	Sukria Enterprise	11,517	1,685
401	Ma Babar Dowla Sanitry	1,002	-
402	Khan Machinery	255	255
403	Piramid Printing	238	-
404	MS Store	119	-
405	Rahaman Bearing	-	998
406	Kamrul Electronic	532	573
407	Adnan Build Materails	176	-
408	Duha Automobiles	-	83
409	Dipu Kormokar	19,053	13,966
410	Parvej Parts Elec.	377	80
411	Alamgir Motors	1,322	-
412	Bokul & Shafique Traders	-	41
413	Abdul Hamid & Co (IT)	27	27
414	AR Motors	306	-
415	Search IT	195	-
416	Chandni Bastra Bitan	133	-
417	M/S Fareque Net House	128	-
418	Jwel Stationary & Photostate	-	136
419	SR Traders	-	274
420	R.J.P. Eng. Workshop	-	120
421	Reza Honda Eng. Workshop	-	247
422	Maruf Hardware	19,860	2,515
423	Maya Hardware	419	337
424	Bikrampur Shopping Mall	2,138	2,138
425	Riya Snakes	69	69
426	Al-Fakhri Enterprise	3,473	4,775



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
427	Lakshmi Computer	1,057	129
428	Ahmed Computer	1,836	613
429	Globe Library	143	143
430	Goldren Life Trading	3,579	1,870
431	Srimangal Suta Ghor	346	70
432	Surman Honda Serviceing	367	367
433	P.F (P.T.E)	92,008	677,453
434	Petrochem BB Ld	460,000	460,000
435	Silco Pharma	80,228	80,228
436	Reneta Ltd.	84,559	84,559
437	Opsonim Pharma	85,905	85,905
438	Shyla Enterprise	80,000	80,000
439	Mimma Enterprise (School)	60,061	60,061
440	Sanjit Das	231,471	231,471
441	Chowdhury Enterprise	85,801	85,801
442	M/S. M.M Enterprise	107,225	107,225
443	Kajol Auto Elec & Battery Gh	74,660	74,660
444	M/S National Engineering Wo	27,115	27,115
445	M/S Omi Enterprise	80,700	80,700
446	Hossain Enterprise cc ltd.	29,500	29,500
447	M/S. Abdul Malik & Brothers	63,365	63,365
448	Juri Velly Eng.Works	19,500	19,500
449	Chens Crop Science	192,210	192,210
450	Square Pharma	58,926	58,926
451	Incepta Pharma	55,787	55,787
452	Goldren Tea Syndicate	509,200	509,200
453	M/S. S.K Traders	33,714	84,090
454	M/S Sagor Traders	24,478	24,478
455	Sardar Enterprise	37,050	43,500
456	Larsen Che. Inds	282,500	282,500
457	Ghosh Auto Rice Mill	53,175	53,175
458	Nurul Islam Pharmacy	8,082	8,082
459	Shetu Corporation Ltd.	123,000	498,000
460	Mc donald (BD) Ltd.	210,440	210,440
461	Mimpex Agro Che. Ltd.	315,225	315,225
462	Looknath Traders	20,829	18,726
463	VAT	234,478	234,478
464	Income Tax	10,970	10,970
465	Labour Wages	340,969	340,969
466	Al-Mocca Aluminum	86	86
467	Sardar Enterprise(I.T)	2,466	450
468	Ripon Boi Botan	7,701	1,292
469	Abdullah Computer	776	514
470	M/S M.K traders	155	155
471	K.D Elec.	1,016	119
472	Green Technologies	53	53
473	Baque Store	646	147



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
474	Soanjoy Ila Elec	71	71
475	Hasan Motors	42	128
476	Sukjahan Elec.	2,975	-
477	Clasic Store	-	237
478	Abdul Mannan Shoes Store	1,938	665
479	Ruma Traders	1,577	1,577
480	Bismillaha Suta Ghor	137	137
481	H.Mill Machinery(P.T.E)	72,786	72,786
482	Jabed Engg. Works	78,625	82,144
483	Juri Ele.Eng. Works	7,250	7,250
484	Kajol Auto Ele.	203,368	203,368
485	Audit Fee & Legal Fee	-	104,000
486	Shible Farm	360	3,000
487	Hazi Md. Furkan Ali & Bro.	1,092,500	-
488	Siraj Resturant	368	-
489	Abdullah Library	137	-
490	Union Parishad Tax	-	120,000
491	Kurmi Store	4,239	-
492	Gangkul Bricks	7,847	-
493	Md Kamal Ahmed	1,216	-
494	Priti Iron Eng. Workshop	1,912	-
495	SM Depar. Store	84	-
496	Pornima Eng. Workshop	4,332	-
497	Bijon Motor Parts Servicing	1,352	-
498	Alhaz Jamir Uddin Saw Mill	494	-
499	Honda Meausium	369	-
500	Salim Uddin	96	-
501	Babul Honda Service	136	-
502	Liawquat Electronics	125	-
503	Aklas Elec. Workshop	1,726	-
504	Intel Computer	189	-
505	Digital Color Studio	569	-
506	Abdul Haq	160	-
507	NJ Traders	106	-
508	Fatama Traders	166	-
509	Kajol Auto Elec.	125,050	-
510	Looknath Traders	176,215	-
511	Jabed Rng Workshop	57,330	-
512	Gobinda Vandar	423	-
513	New Tapon Shoe Store	702	-
514	Setu Corporation	375,000	-
515	Resel Traders	75	-
516	SM Enterprise	10,510	-
	Total	24,986,738	25,448,505



Notes No.	Particulars	Amount in Taka			
		June 30, 2024		June 30, 2023	
15.00	Sales of Tea				
	Particulars	Quantity in KG.		Amount in Taka	
		2024	2023	2024	2023
	M/S. National Brokers Ltd.	233,043	454,324	41,937,683	83,842,732
	M/S. K.S Brokers		409,271	49,203,692	76,682,777
	Purba Bangla	11,730	-	3,172,801	-
	Unity	6,989	-	1,736,791	-
	M/S. Progressive Brokers	222,732	12,462	34,320,477	2,304,044
	M/S. Produce Brokers	14,214	23,674	2,764,391	4,606,684
		<u>488,707</u>	<u>899,732</u>	<u>133,135,835</u>	<u>167,436,237</u>
16.00	Miscellaneous Income				
	Electricity Bill			168,560	180,039
	Bank Interest			-	117,702
	Miscellaneous			319,252	-
				<u>487,812</u>	<u>297,741</u>
17.00	Fuel & Electricity				
	Fuel for Manufacturing of Tea			624,470	1,033,035
	Gas Bill			5,400,566	6,481,501
	Electricity			23,171,643	14,569,884
	Fuel for Transport			1,983,935	1,946,415
				<u>31,180,614</u>	<u>24,030,834</u>
18.00	Repair & Maintenance				
	Building Repair & Maintenance			612,939	841,576
	Machinery, Repair & Maintenance			1,455,928	1,815,290
	Road & Bridges				223,010
	Transport Repair & Maintenance			790,657	438,212
				<u>2,859,523</u>	<u>3,318,088</u>



Notes No.	Particulars	Amount in Taka	
		June 30, 2024	June 30, 2023
19.00	Salary Wages & Bonus		
	Labour Wages Bonus	19.01 153,596,470	-
	Covenanted Staff Salary & Allowance	19.02 3,950,235	-
	Clerical Staff	19.03 15,911,892	-
		<u>173,458,597</u>	<u>150,629,857</u>
19.01	Labour Wages Bonus		
	Daily Labour Wages	110,449,000	-
	Less: Absent	535,747	-
		<u>109,913,253</u>	-
	Festival Leave	499,800	-
	Arrear Wages	13,473,710	-
	Pensioner	1,563,920	-
	Over Task	4,629,015	-
	Labour Bonus	15,724,554	-
	Sirdar Allowance	241,300	-
	Risk Allowance	114,996	-
	Sirdar Salary (Monthly)	7,382,022	-
	Factory Allowance	53,900	-
		<u>43,683,217</u>	-
		<u>153,596,470</u>	-
19.02	Covenanted Staff Salary & Allowance		
	Salary	3,489,655	-
	Festival Bonus	460,580	-
		<u>3,950,235</u>	-
19.03	Clerical Staff		
	Salary	13,325,408	-
	Leave Allowance	609,000	-
	Festival Bonus	1,885,833	-
	Baishkhai Allowance	31,200	-
	Meeting Allowance	57,500	-
	Union Subs.	2,951	-
		<u>15,911,892</u>	-
20.00	Interest on FDR & Security Deposit		
	Interest on FDR	692,839	3,010,013
	Interest on Security Deposit	115,146	-
		<u>807,985</u>	<u>3,010,013</u>



NEW SAMANBAGH TEA ESTATE

For the year ended 30th June, 2024

Schedule of Tea Charges & Selling Expenses

Particulars	Sale No.	Quantity in KG.	Sold Amount	Ware House Charge	Inspection Charge	Tea Cess	Brokerage	Levy	Other Charge	Annexure-I	
										Total	Net Proceeds
				Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
M/S. National Brokers Ltd.	2023-24(11- 41,45,46,50) 2024-25(04-07)	223,043	41,937,683	158,586	2,337	419,377	419,377	1,677,507	8,692	2,685,876	39,251,807
M/S. K.S Brokers	2023-24(11- 13,15-17, 19, 21- 27, 29-34, 36-41, 43,) 2024-25(01,03, 07)	310,893	49,203,692	204,615	3,118	492,037	492,037	2,968,149	-	4,159,955	45,043,737
Purba Bangla Unity	2024- 25(03,04,06,08) 2024-25(03,05)	11,730 6,989	3,172,801 1,736,791	8,685 4,620	118 -	31,728 17,368	31,728 17,368	126,912	-	199,171 39,356	2,973,631 1,697,435
M/S. Produce Brokers	2023-24 (11- 16,18-22,25, 27- 29, 32-37,39-44)	222,732	34,320,477	162,220	2,233	343,205	343,205	-	-	850,862	33,469,615
M/S. Progressive Brokers	2023-24 (12- 25, 27, 36)	14,214	2,764,391	14,250	142	27,644	27,644	110,576	-	180,255	2,584,135
Total		799,601	133,135,835	552,976	7,947	1,331,358	1,331,358	4,883,144	8,692	8,115,475	125,020,360



NEW SAMANBAGH TEA ESTATE
Schedule of Property, Plant & Equipments
For the year ended 30th June, 2024

Particulars	Fixed Assets at Cost/Valuation				Depreciation of Assets				Annexure-II	
	Balance as on 01 July, 2023	Addition During the year	Disposal during the year	Balance as on 30 June, 2024	Rate (%)	Balance as on 01 July, 2023	Charges during the year	Adjustment during the year	Balance as on 30 June, 2024	Written Down value (WDV) as on 30 June, 2024
Estate & Development	338,842,189	5,471,068	-	344,313,257	-	-	-	-	-	344,313,257
Building	135,403,129	290,000	-	135,693,129	10%	82,013,361	5,366,977	-	87,380,338	48,302,791
Machinery	76,618,563	21,500	-	76,640,063	10%	44,944,637	3,179,543	-	48,024,180	28,615,883
Motor Vehicles	14,082,850	-	-	14,082,850	10%	9,810,776	427,207	-	10,237,983	3,844,867
Generator	4,960,467	-	-	4,960,467	10%	3,300,446	166,002	-	3,466,448	1,494,019
Deep Tube Well	2,381,008	-	-	2,381,008	10%	1,207,299	117,380	-	1,324,589	1,056,419
Gas Line & Goods	6,790,857	-	-	6,790,857	10%	3,081,669	370,919	-	3,452,588	3,338,269
Office Equipment	2,267,744	-	-	2,267,744	5%	1,258,601	50,457	-	1,309,058	958,686
Roads & Bridges	196,760	-	-	196,760	10%	19,676	17,708	-	37,384	159,376
Furniture & Fixture	24,340	-	-	24,340	5%	19,677	233	-	19,910	4,430
Total	581,567,907	5,772,568	-	587,340,475		145,556,051	9,696,426	-	155,252,477	432,087,997

*****Break-up of Estate & Development*****

Fertilizer & Insecticides	-
Infilling & Uprooting	64,998
Irrigation	459,950
V.P Nursery	3,895,631
Maintenance (1st, 2nd & 3rd year)	-
Nursery	-
Replanting	994,189
Seed Nursery	41,400
Shade Tree Planting	14,900
Total	5,471,068



NEW SAMANBAGH TEA ESTATE

Calculation of Interest, AIT, Excise Duty & Charges

For the year ended 30th June, 2024

For the year ended 30th June, 2024													Annexure-III				
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 Realized During the year	AIT	Excise Duty	Net Interest during the year	Encashment/ Withdraw	FDR Closing Balance
1	Bangladesh Krishi Bank, Jyoti, Jyoti	139424/1791	22.12.16	1,080,000	7.15%	10/10/2023	1,109,964	6/30/2024	244	365	-	32,942	18,843	3,000	56,371	3,446,315	-
2	Dr. Jyoti Krishi Bank, Jyoti, Jyoti	139424/1791	07.08.13	5,645,500	6.50%	07/07/2023	7,112,325	6/30/2024	320	365	-	174,661	107,213	3,000	427,053	7,540,178	-
3	Bangladesh Krishi Bank, Jyoti, Jyoti	139424/1480	10.08.10	2,371,419	6.00%	06/10/2023	3,028,284	6/29/2024	317	365	158,324	165,443	54,743	3,000	128,734	-	3,163,018
4	Bangladesh Krishi Bank, Jyoti, Jyoti	139422/1790	10.12.16	1,201,040	7.00%	12/10/2023	1,548,437	6/30/2024	195	365	57,907	119,572	21,720	3,000	83,081	-	3,632,318
Sub Total				10,258,759			13,089,010				216,231	492,617	199,019	12,000	692,839	8,086,513	4,795,316



NEW SAMANBAGH TEA ESTATE

Calculation of Security Deposit

For the year ended 30th June, 2024

Annexure-IV													
Sl.	Name of Bank	AC No.	Security Deposit	Opening Date	Principal Amount	Int. Rate	Principal Amount Gross	Reporting Date	Interest Realised During the Year	AIT	Excise Duty	Net Interest during the year	Closing Balance
1	Pobahi Bank Limited	196308C PG113	Jalabadi Gas T&D Systems Ltd	04.04.08	808,066	6.75%	841,610	6/30/2024	57,755	17,327	3,500	36,928	878,538
2	Pobahi Bank Limited	196316C PG133	Jalabadi Gas T&D Systems Ltd	25.07.16	494,467	6.50%	485,738	6/30/2024	30,098	-	1,000	29,098	514,836
3	Pobahi Bank Limited	196317C PG003	Jalabadi Gas T&D Systems Ltd	20.08.17	96,944	6.75%	96,944	6/30/2024	5,897	1,769	300	3,828	100,772
4	Pobahi Bank Limited	196322C PG006	Jalabadi Gas T&D Systems Ltd	23.10.2022	248,444	6.50%	248,444	6/30/2024	15,114	4,534	300	10,280	258,724
5	Bangladesh Krishi Bank	SS 01.08	Power Development Board	29.10.08	218,750	0.00%	218,750	6/30/2024	-	-	-	-	218,750
6	Bangladesh Krishi Bank	260170	Jalabadi Gas T&D Systems Ltd	28.11.19	662,521	6.00%	695,809	6/30/2024	41,779	6,267	500	35,012	730,821
Sub Total					2,529,192		2,587,295		150,643	29,897	5,600	115,146	2,702,441

