

Private & Confidential

CHARTERED ACCOUNTANTS

Auditor's Report

To Bangladesh Tea Estate

Report on the Audit of the Financial Statements

For the year ended 30th June 2021

Auditor's Report

&

Financial Statements

Of

THE DAURACHERRA TEA ESTATE

FOR THE YEAR ENDED 30TH JUNE 2021

Auditor:

**Ahmed Zaker & Co;
Chartered Accountants**

(A Member Firm of GGI)

74, Sk. Mujib Road (3rd Floor), Agrabad C/A, Chattogram-4000, Bangladesh.



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

Opinion

We have audited the financial statements of "**THE DAURACHERRA TEA ESTATE**" which comprise the statement of financial position as at 30th June, 2021 and the statement of comprehensive income, Profit and loss Appropriation Account, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies. In our opinion, the accompanying financial statements give a true and fair view of the financial position of the organization as at 30th June, 2021, and of its financial performance and its cash flows for the year then ended in accordance with applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosure in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. 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.

Those charged with governance are responsible for overseeing the organization'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. We also report that:

- ❖ 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.
- ❖ In our opinion proper books of account as required by law have been kept by the organization so far as it appeared from our examination of those books.
- ❖ The organization's Financial Position and Statement of comprehensive income dealt with by the report are in agreement with the books of accounts maintained by the Estate as examined by us.

Ahmed Zaker & Co.

Chartered Accountants

DVC- 2108020893AS636305

Signed By- DL

Arup Chowdhury, FCA

Partner

Location: Chattogram

Dated: 06th January, 2022



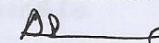
THE DAURACHERRA TEA ESTATE
Statement Of Financial Position

As at 30th June, 2021

Particulars	Notes	Amount in BDT	
		June 30, 2021	June 30, 2020
ASSETS:			
NON-CURRENT ASSETS		187,566,809	184,997,380
Property, Plant & Equipment	1.00	187,566,809	184,997,380
CURRENT ASSETS		107,882,534	129,528,404
Stock and Spares	3.00	11,759,875	14,809,507
Short Term Investment	2.00	79,909,397	98,284,663
Advances, Deposits and Prepayments	4.00	5,703,666	5,059,817
FDR Interest Receivable	-	3,864,090	3,714,141
Accounts Receivable	5.00	4,865,435	4,975,835
Cash & Cash Equivalents	6.00	1,780,070	2,684,441
TOTAL ASSETS		295,449,343	314,525,785
EQUITY & LIABILITIES:			
EQUITY		249,251,715	266,942,649
Capital Reserve	-	52,992	52,992
Unappropriated Profit	-	240,162,675	257,853,609
Reserve Fund	-	9,036,048	9,036,048
TOTAL EQUITY		249,251,715	266,942,649
CURRENT LIABILITIES		46,197,628	47,583,136
Provision for Taxation	7.00	31,399,007	31,399,007
Accounts Payable	14.00	1,960,480	1,960,480
Short Term Loan	12.00	6,196,288	6,196,288
Liabilities for Goods Expenses	13.00	6,641,853	8,027,361
TOTAL EQUITY & LIABILITIES		295,449,343	314,525,785

Signed in terms of our separate report of even date annexed

Signed in terms of our annexed report of even date.

Ahmed Zaker & Co.
Chartered Accountants
DVC: 2201060893AS337089
Signed By: 
Arup Chowdhury FCA
Partner

Location: Chattogram
Dated: 06th January, 2022



THE DAURACHERRA TEA ESTATE
Statement Of Comprehensive Income

For the year ended 30th June, 2021

Particulars	Notes	Amount in BDT	
		June 30, 2021	June 30, 2020
Revenue:			
Sales of Tea	8.00	73,115,807	67,235,955
Miscellaneous Income	9.00	705,486	571,954
Tea Processing Income	-	-	1,122,120
Interest on FDR	-	6,590,158	5,429,117
(A) Total Income		80,411,450	74,359,146
Expenditure:			
Salary, Wages & Bonus		63,684,212	45,338,388
Fertilizer, Insecticides & Weedicides		2,169,860	3,383,398
Tea Chest & Packing Materials		10,739	383,223
Stores & Implements		476,555	203,104
Fuel, Electricity & Gas	10.00	12,034,204	10,405,477
Rent & Taxes		1,414,509	41,174
General Charges		142,449	234,431
Excise Duty & Inspection		66,825	-
Insurance		5,750	-
Hospital & Medicine		733,488	816,027
Ration		-	2,764,500
Provident Fund		2,903,632	2,564,812
Food Stuff		1,945,126	2,516,285
Freight on Tea		823,672	915,316
Bank Charge		30,878	67,838
Labour welfare & Entertainment		79,708	137,587
Repair & Maintenance	11.00	1,339,793	1,502,230
Tea Charges & Selling Expenses	15.00	3,642,539	3,882,990
Head Office Expenses		31,250	1,331,916
Other Expense		126,357	-
Depreciation A/C.		3,273,420	3,600,970
Cost of Tea Manufactured		94,934,965	80,089,664
Add: Opening Stock of Tea		10,769,214	17,043,257
Cost Of Tea Available for Sale		105,704,179	97,132,921
Less: Closing Stock of Tea		8,832,269	10,769,214
(B) Cost Of Tea Sold		96,871,910	86,363,707
Profit Before Tax (A-B)		(16,460,460)	(12,004,561)
Less: Income Tax		1,230,474	572,356
Net Profit After Tax		(17,690,934)	(12,576,917)

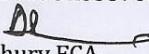
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Ahmed Zaker & Co.

Chartered Accountants

DVC: 2201060893AS337089

Signed By: 
Arup Chowdhury FCA
Partner

Location: Chattogram
Dated: 06th January, 2022





AHMED ZAKER & CO.
CHARTERED ACCOUNTANTS

THE DAURACHERRA TEA ESTATE
Profit & Loss Appropriation Account
For the year ended 30th June, 2021

Particulars	Amount in BDT	
	June 30, 2021	June 30, 2020
Adjusted Balance as per last year	257,853,609	270,430,526
Add : Profit During the year after Provision for Tax	(17,690,934)	(12,576,917)
	240,162,675	257,853,609
Add/(Less): Prior year's adjustment		
Balance transfer to Balance Sheet	240,162,675	257,853,609

Signed in terms of our separate report of even date annexed

Location: Chattogram
Dated: 06th January, 2022

Ahmed Zaker & Co.
Chartered Accountants
DVC: 2201060893AS337089
Signed By:
Arup Chowdhury FCA
Partner



THE DAURACHERRA TEA ESTATE
 Statement Changes in Equity
 For the year ended 30th June, 2021

Particulars	Capital Reserve	Reserve Fund	Unappropriated Profit	Total Equity
Balance at the beginning of the year 01st July,2020				
Capital Reserve	52,992	-	-	52,992
Reserve Fund	-	9,036,048	-	9,036,048
Unappropriated Profit	-	-	258,846,523	258,846,523
Net profit (after Tax) transferred from Profit & Loss A/C.			(17,690,934)	(17,690,934)
Balance at the ended 30th June, 2021	52,992	9,036,048	241,155,589	250,244,629

Signed in terms of our separate report of even date annexed

Ahmed Zaker & Co.

Chartered Accountants

DVC: 2201060893ASS337089

Signed By: 

Arup Chowdhury FCA

Partner

Location: Chattogram
 Dated: 06th January, 2022



THE DAURACHERRA TEA ESTATE
Statement of Cash Flows
For the year ended 30th June, 2021

Particulars	Amount In BDT	
	2021	2020
A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(Loss) During the Year	(17,690,934)	(12,004,561)
Depreciation	3,273,420	3,600,970
(Increase)/Decrease of Stock and Spares	3,049,632	6,550,216
(Increase)/Decrease of Short Term Investment	18,375,266	(9,169,852)
(Increase)/Decrease of Advances, Deposits and Prepayments	(643,849)	32,466
(Increase)/Decrease of FDR Interest Receivable	(149,949)	1,181,336
(Increase)/Decrease of Accounts Receivable	110,400	1,873,444
Increase/(Decrease) of Provision for Taxation	-	(2,102,354)
Increase/(Decrease) of Accounts Payable	-	-
Increase/(Decrease) of Liabilities for Goods Expenses	(1,385,508)	(613,052)
Cash Generated From Operations	4,938,477	(10,651,386)
Interest Paid	-	(572,356)
Net Cash Inflow/(Outflow) from Operating Activities:	4,938,477	(11,223,742)
B) CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	(5,842,849)	(7,177,639)
Net Cash Inflow/(Outflow) from Investing Activities	(5,842,849)	(7,177,639)
C) CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Loan	-	4,700,000
Withdrawn	-	-
Net Cash Inflow/(Outflow) from Financing Activities	-	4,700,000
D) Net Increase/(Decrease) in Cash & Cash Equivalents	(904,371)	(13,701,381)
E) Cash & Cash Equivalents at the beginning of the year	2,684,441	16,385,822
F) Cash & Cash Equivalents at the ending of the year	1,780,070	2,684,441

Location: Chattogram
Dated: 06th January, 2022

Ahmed Zaker & Co.
Chartered Accountants
DVC: 2201060893AS337089
Signed By: Arup Chowdhury
Arup Chowdhury FCA
Partner

THE DAURACHERRA TEA ESTATE
Notes To The Financial Statements
For the year ended 30th June, 2021

Notes No.	Particulars	Amount In BDT			
		June 30, 2021	June 30, 2020		
1.00	(A) Cost				
	Opening Balance				
	Property, Plant and Equipments	225,741,830	218,564,191		
	Add: Addition During the year	5,842,849	7,177,639		
	Less: Disposal during the year	-	-		
	Closing Balance	231,584,679	225,741,830		
	(B) Accumulated Depreciation				
	Opening Balance				
	Property, Plant and Equipments	40,744,450	37,143,480		
	Add: Charged during the year	3,273,420	3,600,970		
	Less: Adjustment during the year	-	-		
	Closing Balance	44,017,870	40,744,450		
	Written down value (A-B)	187,566,809	184,997,380		
	<i>***For Details Please See Annexure - A</i>				
2.00	Short Term Investment				
	Loan to Patharia	7,500,000	-		
	Investment (FDR)	72,409,397	98,284,663		
		79,909,397	98,284,663		
3.00	Stock and Spares				
	Stock of Stores & Implementation (Note-3.01)	2,927,606	4,040,293		
	Stock of Tea (Note-3.02)	8,832,269	10,769,214		
		11,759,875	14,809,507		
3.01	Stock of Store & Implementation				
	Fuel & Lubricant	2,017	4,204		
	Manure	2,115,216	2,317,565		
	Tea Chests	-	-		
	Agro Chemicals	709,805	1,404,715		
	Rice/Atta	100,569	313,809		
	Medicine	-	-		
		2,927,606	4,040,293		
3.02	Stock of Tea				
	Particulars	Quantity in KG.		Amount In BDT	
		2021	2020	2021	2020
	Stock of Tea	54,186	65,790	8,832,269	10,769,214
	Total	54,186	65,790	8,832,269	10,769,214



Notes No.	Particulars	Amount In BDT	
		June 30, 2021	June 30, 2020
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 Velly 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
	Director BTRI Expenditure	-	-
	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	1,230,474	586,624
	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
	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
		5,703,666	5,059,817

5.00 Accounts Receivable

Receivable from New Samanbagh as per audit report	241,822	241,822
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



Notes No.	Particulars	Amount In BDT	
		June 30, 2021	June 30, 2020
	Loan Receivable from New Samangbagh Tea Estate	112,000	112,000
	Loan receivable from BTB staff (5.01)	64,000	174,400
5.01	Loan receivable from BTB Staff	4,865,435	4,975,835
	(c) CPF Loan:		
	Elachi Begum	8,000	70,400
	Mr. Abdul Zalil Uddin Sheikh	56,000	104,000
		64,000	174,400
6.00	Cash & Cash Equivalents		
	Cash in Hand		
	Cash at Bank - Note-6.01		
		5,468	910
		1,774,602	2,683,531
		1,780,070	2,684,441
6.01	Cash at Bank		
Bank Name	Types	A/C No.	Amount in Tk. 2021
Janata Bank	CD	-	81
Bangladesh Krishi Bank, BTB Branch, Chattogram.	SND	A/C - 11	337,628
Bangladesh Krishi Bank, Sreemongal Branch		A/C - 4093	665,494
United Bank of India Sadarghat, Chattogram. (Note-1)			61,097
Fixed Deposit (Note 2)			710,302
Total			1,774,602
			2,683,531

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

Add: Provision made during the year

Less: Paid during the year

Closing Balance

31,399,007	33,501,361
1,230,474	572,356
32,629,481	34,073,717
1,230,474	2,674,710
31,399,007	31,399,007



Notes No.	Particulars	Amount In BDT	
		June 30, 2021	June 30, 2020
8.00	Sales of Tea		
		Quantity in KG.	
		2021	2020
	M/S Unity Brokers	165,655	127,971
	M/S National Brokers	170,167	164,229
	M/S K.S Brokers Ltd	86,152	118,551
		421,974	410,751
		Amount in Taka	
		2021	2020
		28,765,566	22,285,592
		30,010,556	26,618,049
		14,339,685	18,332,315
		73,115,807	67,235,955
9.00	Miscellaneous Income		
	Electric Bill & Shop Rent	682,486	503,654
	Others Income (HO)	23,000	68,300
	Sale of Empty Bags	-	-
		705,486	571,954
10.00	Schedule of Fuel & Electricity		
	Fuel for Manufacturing of Tea	172,416	590,000
	Electricity	9,426,685	7,339,125
	Gas Bill	2,435,103	2,476,352
		12,034,204	10,405,477
11.00	Repair & Maintenance		
	Machinery	1,095,317	344,764
	Building	-	-
	Labour House	243,377	227,023
	Transport	1,099	930,443
		1,339,793	1,502,230
12.00	Short Term Loan		
	Short Term Loan By Bangladesh Tea Board	4,700,000	4,700,000
	Loan(AID)	850,000	850,000
	Loan(ODA)	470,138	470,138
	Loan(Unsecured)	176,150	176,150
		6,196,288	6,196,288
13.00	Liabilities for Goods Expenses		
	BCS (Bangladesh Cha Sangsad)	12,701	12,701
	Permanent Labour wages	-	737,520
	Security Money recived form Hanif Eng. Works	5,450	5,450
	M/S. Hafiz Muslehuddin	28,329	28,329
	M/S Sreemongal Eng. Works	11,740	11,740
	Covenanted Staff P.F	10,675	19,834
	P.F realised from staff & labourers	227,403	924,349
	Received from Sabita Rani Roy (Patta) Security for Electrification	10,000	10,000
	Polythene liner Hessian Bags as per Audit Report 1998	10,348	10,349



Notes No.	Particulars	Amount In BDT	
		June 30, 2021	June 30, 2020
	Audit fee	8,000	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	674,365	346,944
	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	77,350
	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
	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 Bastralby	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



Notes No.	Particulars	Amount In BDT	
		June 30, 2021	June 30, 2020
	M/S Shah Alam Store	816	816
	Somitec 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 Laibrary & 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	240,493
	RR Enterprise	199,244	199,244
	Retention Money against Brick Machinery (S/M Sanjit Das)	-	46,171
	Retention Money against wire Fencing Extention (S/M Ashfak Ahmed)	-	25,457
	Retention Money against Stuff Quarter (S/M Sanjit Das)	-	52,683
	M/S Sharif Enterprise (Retention Money for Mati Wall Modification)	-	47,840
	M/S J A Trading (Retention Money for Tea Bag Packing)	-	28,350
	Total	6,641,853	8,027,360

14.00 Accounts Payable

New Samanbagh Tea Estate
 Lil Nasiko
 Abdul Goni
 Al Nazir
 Meghna Auromobile Ltd.

730,480	730,480
200,000	200,000
100,000	100,000
180,000	180,000
750,000	750,000
1,960,480	1,960,480



Deuracherra Tea Estate
Tea Sales Statement of July, 2020 to June, 2021

15.00 Schedule of Tea Charges & Selling Expenses

Particulars	Sales No	Qty. in Kg	Sold Amount	Ware	Inspection	Tea Cess	Brokerage	Others Charge	Total	Net Proceeds
				House Charge	Charge & sample					
		Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
M/S Unity Brokers	2020-21(07-45)									
	2021-22(01-08)	165654.7	28765566	93,000	2,185	364,656	364,656	264,399	1,088,895	27,676,670
M/S National Brokers Ltd.	2020-21(07-45)									
	2021-22(01-08)	170167.3	30010556	93,150	1,553	300,106	300,106	935,612	1,630,526	28,380,031
M/S K.S Brokers Ltd	2020-21(07-45)									
	2021-22(01-08)	86152.2	14339685	47,721	1,259	150,277	150,277	573,584	923,117	13,416,567
Total		421,974	73,115,807	233,871	4,996	815,038	815,038	1,773,595	3,642,539	69,473,268



1.00 Property, Plant & Equipment

THE DAURERRA TEA ESTATE
Property, Plant & Equipments
For the year ended 30th, June 2021

Particulars	Fixed Assets at Cost/Valuation			Depreciation of Assets			Written Down value (WDV) as on 30 June, 2021	
	Opening Balance as on 01 July,2020	Addition During the year	Disposal during the year	Closing Balance as on 30 June, 2021	Rate	Charges during the year	Adjustment during the year	Closing Balance as on 30 June, 2021
Leasehold Land	755,194	-	-	755,194	-	-	-	-
Tea Plantation	150,819,447	5,568,080	156,387,527	10%	22,586,502	1,798,118	-	24,384,619
Building	40,292,911	274,769	40,567,680	10%	13,746,294	1,230,799	-	14,977,093
Machinery	26,054,284	-	26,054,284	10%	412,302	23,016	-	435,318
Water Supply	642,459	-	642,459	10%	1,097,043	43,900	-	1,140,943
Lories,Jeep & Motor Cycle	1,536,040	-	1,536,040	10%	755,800	49,306	-	395,097
Tractor, Trallor, & Planger	1,248,855	-	1,248,855	10%	406,047	10%	-	443,750
Tube Well	406,047	-	-	10%	694,011	10%	-	298,592
Roads & Bridges	694,011	-	-	10%	10,184	5%	-	513,902
Office Equipment	10,184	-	-	5%	139,199	5%	-	180,109
Furniture & Fixture	139,199	-	-	5%	31,539	5%	-	5,087
Electric Equipment	31,539	-	-	5%	3,111,660	1,281,956	-	68,015
Fencing	3,111,660	-	-	5%	5,842,849	231,584,679	-	71,184
Total	225,741,830	5,842,849	-	231,584,679	40,744,450	3,273,420	-	44,017,870
								187,566,809



THE RAJHACHHHA TEA ESTATE
 Calculation of interest, A/c, Extra Duty & charges
 For the year ended 30th June, 2021

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, 2020	Interest Received During the Year	A/c	Bank Charges	Net Interest during the year	Enforcement / Withdraw	FIR Filing Date	
1	Bangladesh Krish Bank, BTB.Cg	363054/953	21-Oct-2003	2,000,000	6%	20-12-20	2,302,325	30-06-21	104	365	69,637	130,290	1,36729	3,000	121,461	-	24/3/96	
2	Bangladesh Krish Bank, BTB.Cg	363093/992	29/07/2001	12,000,000	6%	20-12-20	13,023,47	30-06-21	184	365	418,121	830,145	83,015	15,000	732,131	-	14/5/076	
3	Bangladesh Krish Bank, BTB.Cg	398636/1035	06-03-2003	4,000,000	7.50%	01-07-20	5,366,411	13-09-20	74	365	81,599	707,321	70,732	3,000	633,589	6,000,000		
4	Bangladesh Krish Bank, BTB.Cg	398663/1082	18-12-2002	500,000	6%	01-07-20	572,680	28-12-20	180	365	16,945	34,391	34,393	500	30,452	-	6/11/114	
5	Bangladesh Krish Bank, BTB.Cg	458465/1183	28/06/2004	2,125,500	6%	01-07-20	2,568,933	08-07-20	7	365	2,956	-	3,000	-	(3,000)	2,565,933		
6	Bangladesh Krish Bank, BTB.Cg	560974/1409	17/03/18	6,375,000	7.50%	01-07-20	7,392,872	18-03-21	260	365	394,962	55,447	55,4465	3,000	496,019	-	7/10/0191	
7	Bangladesh Krish Bank, BTB.Cg	573349/1443	09/08/10	7,500,000	6%	28-12-20	8,660,344	30-06-21	184	365	261,946	519,771	51,977	3,000	464,794	-	9/125,130	
8	Bangladesh Krish Bank, BTB.Cg	1588	01.08.18	2,500,000	7.50%	28-12-20	2,880,590	30-06-21	184	365	108,910	172,985	17,299	3,000	152,687	-	3/013,277	
9	Bangladesh Krish Bank, BTB.Cg	139445/1812	10/04/17	2,000,000	7.5%	11-04-21	2,313,903	30-06-21	80	365	38,037	173,543	17,354	6,000	150,189	2,464,092		
10	Bangladesh Krish Bank, BTB.Cg	139436/1803	04.42.18	2,078,696	6%	01-07-20	2,405,262	21-03-21	263	365	103,986	144,316	144,452	3,000	126,884	-	2,532,147	
11	Bangladesh Krish Bank, BTB.Cg	139435/1802	19/03/17	2,784,825	6%	01-07-20	3,225,011	25-03-21	267	365	141,547	244,876	24,188	6,000	211,688	-	3,436,699	
12	Bangladesh Krish Bank, BTB.Cg	139429/1796	23/03/18	1,300,000	7.50%	15-02-21	1,494,835	30-06-21	135	365	41,466	112,113	11,211	6,000	94,902	-	1,589,737	
13	Bangladesh Krish Bank, BTB.Cg	139432/1799	25/02/18	1,200,000	7.50%	01-03-21	1,379,241	30-06-21	121	365	34,292	103,443	10,344	3,000	90,099	-	1,469,340	
14	Southeast Bank, Khutungonj.Cg	24500016924	08/08/18	6,000,000	6%	01-07-20	6,626,840	30-06-21	364	365	396,521	541,210	74,612	2,500	464,098	-	7,090,938	
15	Janata Bank, Cantonment, Ctg.	039462/8300	01.06.18	1,000,000	6%	01-06-20	1,199,942	15-04-21	318	365	57,499	73,284	7,328	3,000	62,956	1,262,898		
16	Janata Bank, Cantonment, Ctg.	071626/9902	15.07.18	3,750,000	7%	01-07-20	4,883,477	26-07-20	25	365	23,414	-	-	2,500	(2,500)	4,880,977		
17	Sonali Bank, Agrabad Branch	55004697	27/04/18	11,250,000	6%	01-07-20	15,894,479	30-06-21	364	365	951,056	972,930	97,294	30,000	845,636	16,740,115	-	
18	UCBL, Bahadarpur Branch	231446/8393	28/04/18	3,750,000	5%	28-04-20	5,295,58,526	30-06-20	63	365	45,701	451,028	45,103	2,500	403,425	5,698,884	-	
19	Premier Bank, O.R. Nizam Road	12324660005474	19/07/18	4,603,526	8%	01-07-20	4,603,526	24-12-20	176	365	181,149	368,282	36,828	3,000	328,454	-	4,93,1980	
20	Bangladesh Krish Bank, BTB.Cg	2905433019951	15.9.2020	7,694,213	7.30%	01-07-20	7,694,213	28-12-20	180	365	276,992	-	-	3,000	(3,000)	-	7,69,1,213	
21	Premier Bank, O.R Nizam Road	12324660005472	19.07.18	4,358,584	8%	01-07-20	5,634,555	24-12-20	176	365	217,355	450,764	45,076	3,000	402,688	-	6,037,242	
	Total			88,770,345			106,218,646				3,861,090	6,590,158	682,508	104,000	5,803,650	39,612,899	72,409,397	

