

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

**THE NEW SAMANBAGH 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 NEW SAMANBAGH 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 better 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.

Location: Chattogram
Dated: 06th January, 2022

Ahmed Zaker & Co.
Chartered Accountants
DVC- 2201060893AS297290
Signed by- 
Arup Chowdhury, FCA
Partner

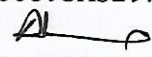


THE NEW SAMANBAGH TEA ESTATE
Statement Of Financial Position
As at 30th June , 2021

Particulars	Notes	Amount in Taka	
		June 30, 2021	June 30, 2020
ASSETS:			
NON-CURRENT ASSETS		237,213,513	233,877,993
Property, Plant & Equipment	1.00	236,913,513	233,577,993
Custodian of Enemy Property Board	-	300,000	300,000
CURRENT ASSETS		91,347,674	114,662,361
Stock and Spares	2.00	6,577,203	7,892,177
Short Term Investment	3.00	74,092,535	98,974,727
Advances, Deposits and Prepayments	4.00	2,781,677	3,419,977
FDR Interest Receivable	-	2,655,419	2,149,877
Accounts Receivable	5.00	730,480	95,171
Cash & Cash Equivalents	6.00	4,510,360	2,130,432
TOTAL ASSETS		328,561,187	348,540,354
EQUITY & LIABILITIES			
EQUITY		231,264,237	254,676,244
Share Capital	7.00	395,958	395,958
Unappropriate Profit	-	223,321,360	246,733,368
General Reserve	-	1,365,000	1,365,000
Development Rebate Reserve	-	35,640	35,640
Capital Reserve	-	6,146,278	6,146,278
CURRENT LIABILITIES		97,296,951	93,864,110
Short Term Loan	8.00	13,700,000	13,700,000
Accounts Payable	9.00	1,134,940	112,000
Provision for Taxation	10.00	60,291,576	60,291,576
Liabilities & Provision relating to Indian Trans.	11.00	1,166,443	1,166,443
Liability Against Security Deposits	12.00	2,409,499	1,752,179
Liabilities for Goods Expenses & Other Finance	13.00	18,594,493	16,841,912
TOTAL EQUITY & LIABILITIES		328,561,187	348,540,354

Signed in terms of our separate report of even date annexed

Location: Chattogram
Dated: 06th January, 2022

Ahmed Zaker & Co.
Chartered Accountants
DVC: 2201060893AS297290
Signed By: 
Arup chowdhury FCA
Partner



THE NEW SAMANBAGH TEA ESTATE
Statement Of Comprehensive Income
For the year ended 30th, June 2021

Particulars	Notes	Amount in Taka	
		June 30, 2021	June 30, 2020
Revenue:			
Sales of Tea	14.00	89,954,306	72,460,081
Miscellaneous Income	15.00	428,050	352,840
Interest on FDR	-	5,829,580	5,364,187
(A) Total Income		96,211,936	78,177,107
Expenditure:			
Salary Wages & Bonus	-	75,892,908	56,460,707
Fertilizer, Insecticides & Weedicides	-	3,017,976	3,936,322
Tea Chest & Packing Materials	-	-	10,105
Stores & Implements	-	470,523	451,529
Fuel & Electricity	16.00	12,768,541	10,564,096
Rent & Taxes	-	1,222,708	532,890
General Charges	-	315,201	284,550
Hospital & Medicine	-	516,409	572,790
Ration	-	4,766,736	6,516,254
Provident Fund	-	3,971,763	3,288,787
Freight on Tea	-	45,495	112,322
Excise Duty on FDR	-	117,000	75,500
Labour welfare & Entertainment	-	151,465	175,462
Repair & Maintenance	17.00	1,700,105	1,570,516
Tea charges & Selling Expenses	18.00	4,070,821	2,892,669
Head Office Expenses	-	2,623,064	2,364,440
Tea Manufacturing Cost by Patharia	-	1,022,940	-
Depreciation A/C.	-	3,789,355	4,208,421
Excise Duty & inspection	-	74,539	70,709
Cost of Tea Manufactured		116,537,549	94,088,068
Less: Receiving for manufacturing cost against PTE		-	3,720,906
Add: Opening Stock of Tea		3,724,234	20,583,074
Cost Of Tea Available for Sale		120,261,783	110,950,236
Less: Closing Stock of Tea		1,557,510	3,724,234
(B) Cost Of Tea Sold		118,704,274	107,226,002
Profit Before Tax (A-B)		(22,492,338)	(29,048,895)
Less: Income Tax		919,670	536,419
Net Profit After Tax		(23,412,007)	(29,585,313)

Signed in terms of our separate report of even date annexed

Ahmed Zaker & Co.

Chartered Accountants

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Signed By:

Arup chowdhury FCA

Partner

Location: Chattogram

Dated: 06th January, 2022

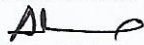


THE NEW SAMANBAGH TEA ESTATE
Profit & Loss Appropriation Account
For the year ended 30th, June 2021

Particulars	Amount in Taka	
	June 30, 2021	June 30, 2020
Adjusted Balance as per last year	246,733,368	276,318,681
Add : Profit During the year after Provision for Tax	(23,412,007)	(29,585,313)
	223,321,360	246,733,368
Less: Prior year's adjustment	-	-
Balance transfer to Financial Position	223,321,360	246,733,368

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Location: Chattogram
Dated: 06th January, 2022

Ahmed Zaker & Co.
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Arup chowdhury FCA
Partner

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

Particulars	Share Capital	Reserve & Others	Unappropriate Profit	Total Equity
Balance at the beginning of the year 01st July,2020				
Share Capital	-	-	251,322,531	251,322,531
General Reserve	395,958	-	-	395,958
Development Reserve	-	1,365,000	-	1,365,000
Capital Reserve	-	35,640	-	35,640
	-	6,146,278	-	6,146,278
Net profit (after Tax) transferred from Profit & Loss A/C.	-	-	(23,412,007)	(23,412,007)
Balance at the ended 30th June,2021	395,958	7,546,918	227,910,524	235,853,400

Particulars	Share Capital	Reserve & Others	Unappropriate Profit	Total Equity
Balance at the beginning of the year 01st July,2019				
Share Capital	-	-	280,907,844	280,907,844
General Reserve	395,958	-	-	395,958
Development Reserve	-	1,365,000	-	1,365,000
Capital Reserve	-	35,640	-	35,640
	-	6,146,278	-	6,146,278
Net profit (after Tax) transferred from Profit & Loss A/C.	-	-	(29,585,313)	(29,585,313)
Balance at the ended 30th June,2020	395,958	7,546,918	251,322,531	259,265,407

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Place: Chattogram
Dated: 06th January, 2022

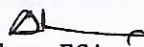


THE NEW SAMANBAGH TEA ESTATE
Statement of Cash Flows
For the year ended 30th, June 2021

Particulars	Amount in Taka	
	June 30, 2021	June 30, 2020
A) CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(Loss) During the Year	(23,412,007)	(29,585,313)
Depreciation	3,789,355	4,208,421
(Increase)/Decrease of Stock and Spares	1,314,974	18,304,244
(Increase)/Decrease of Short Term Investment	24,882,192	511,236
(Increase)/Decrease of Advances, Deposits and Prepayments	638,300	(776,288)
(Increase)/Decrease of FDR Interest Receivable	(505,542)	2,131,432
(Increase)/Decrease of Accounts Receivable	(635,309)	697,600
Increase/(Decrease) of Accounts Payable	1,022,940	-
Increase/(Decrease) of Provision for Taxation	-	(482,471.33)
Increase/(Decrease) of Liabilities & Provision relating to Indian Trans.	-	-
Increase/(Decrease) of Liability Against Security Deposits	657,320.00	-
Increase/(Decrease) of Liabilities for Goods Expenses & Other Finance	1,752,581	(901,868)
Cash Generated From Operations	9,504,804	(5,893,008)
Interest Paid		
Net Cash Inflow/(Outflow) from Operating Activities	9,504,804	(5,893,008)
B) CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	(7,124,875)	(12,551,946)
Net Cash Inflow/(Outflow) from Investing Activities	(7,124,875)	(12,551,946)
C) CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Loan	-	13,700,000
Withdrawn	-	-
Net Cash Inflow/(Outflow) from Financing Activities	-	13,700,000
D) Net Increase/(Decrease) in Cash & Cash Equivalents	2,379,928	(4,744,953)
E) Cash & Cash Equivalents at the beginning of the year	2,130,432	6,875,385
F) Cash & Cash Equivalents at the ending of the year	4,510,360	2,130,432

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Place: Chattogram
Dated: 06th January, 2022

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Partner

THE NEW SAMANBAGH TEA ESTATE

Notes To The Financial Statements

For the year ended 30th, June 2021

Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
1.00	(A) Cost		
	Opening Balance		
	Property, Plant and Equipments	304,081,435	291,529,489
	Add: Addition During the year	7,124,875	12,551,946
	Less: Disposal during the year	-	-
	Closing Balance	311,206,311	304,081,435
	(B) Accumulated Depreciation		
	Opening Balance		
	Property, Plant and Equipments	70,503,442	66,295,021
	Add: Charged during the year	3,789,355	4,208,421
	Less: Adjustment during the year	-	-
	Closing Balance	74,292,798	70,503,442
	Written down value (A-B)	236,913,513	233,577,993

*****For Details Please See Annexure - A**

2.00 Stock and Spares

Stock of Stores & Implementation (Note-2.01)

Stock of Tea (*Note-2.02*)

5,019,693	4,167,943
1,557,510	3,724,234
6,577,203	7,892,177

2.01 Stock of Store & Implementation

Fertilizer & Cultivation

Agro & Chemicals & Fertilizers

Stores & Implements

Fuel

Machinery Reairing Parts

Transport Repairing Parts

Foodgrain

Medicine at Hospital

Boxes (Packing Materials)

3,285,317	2,826,693
305,344	5,445
43,816	43,816
18,500	11,577
398,010	398,010
14,355	14,355
83,232	-
4,836	1,765
866,283	866,283
5,019,693	4,167,943

2.02 Stock of Tea

Particulars	Quantity in KG.		Amount in Taka	
	2021	2020	June 30, 2021	June 30, 2020
Closing Stock of Tea	9,228	26,227	1,557,510	3,724,234
Total	9,228	26,227	1,557,510	3,724,234



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
3.00	Short Term Investment		
	Investment	315,670	315,670
	Investment to PTE	9,066,013	7,566,013
	Investment in FDR	64,710,852	91,093,044
		74,092,535	98,974,727
4.00	Advances, Deposits and Prepayments		
	Advances - Note: 4.01	1,556,235	1,200,754
	Deposits - Note: 4.02	1,225,442	2,219,223
		2,781,677	3,419,977
4.01	Advances		
	Bangladesh Cha Sangsad (Food Grain)	231,499	231,499
	Mr. Md Shajahan	286,116	300,005
	Angod Kurmi	110,000	110,000
	Mr. Mohammad Ali Khan	-	13,881
	Mr. Shajahan Siraj	2,700	2,700
	Mr. Ponir Uddin Ahmed	6,250	6,250
	Advance Income Tax	919,670	536,419
		1,556,235	1,200,754
4.02	Deposits		
	Sec. Dep. Jalalabad Gas T & D system Ltd.(FDR Made with Pubali Bank, Juri Br.)	591,711	591,711
	Sec. Dep. Jalalabad Gas T & D system Ltd.	456,231	1,450,012
	Security Deposit with PDB	177,500	177,500
		1,225,442	2,219,223
5.00	Accounts Receivable		
	Receivable from Dauracherra Tea Estate	730,480	9,920
	Loan receivable from BTB Staff (5.01)	-	85,251
		730,480	95,171
5.01	Loan receivable to BTB Staff		
	(a) CPF Loan:		
	Mr. Kanchon Kumar Dwanjee	-	8,400
	Nurul Abser	-	-
	Abdul Hannan	-	42,000
	Rahima Khatun	-	-
	Sub Total	-	50,400



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	(b) House Loan:		
	Abdul Khalek	-	-
	Nurul Absar	-	14,882
	Abdul Hannan	-	19,969
	Sub Total	-	34,851
	Grand Total (a+b)	-	85,251

6.00 Cash & Cash Equivalents

Cash in Hand

Cash at Bank (6.01)

204	603
4,510,156	2,129,829
4,510,360	2,130,432

6.01 Cash at Bank

Bank Name	Types	A/C No.	Amount in Taka	
			June 30, 2021	June 30, 2020
Pubali Bank Limited	CD	1961901000617	1,376,944	9,805
Pubali Bank Limited	FDR		808,066	808,066
Bangladesh Krishi Bank	CD	622	60	60
Bangladesh Krishi Bank	FDR		218,750	218,750
Bangladesh Krishi Bank	SND	2905-0320000317	2,106,336	1,093,148
Total			4,510,156	2,129,829

7.00 Share Capital

Authorized Capital:

i) 1000, 8% Cumulative Preference Share of TK. 100 each fully paid up in cash

ii) 90000 Ordinary Shares of Tk. 10 each

100,000	100,000
900,000	900,000
1,000,000	1,000,000

Issued, Subscribed & Paid Up:

i) 1,000, 8% Cumulative Preference Share of TK. 100 each

ii) 9,596 Ordinary Shares TK. 10 each issued & fully paid up for consideration other than cash

iii) 24,000 ordinary Shares of TK. 10 each fully paid up in cash

60,000	60,000
95,958	95,958
240,000	240,000
395,958	395,958

8.00 Short Term Loan

Loan from BTB

13,700,000	13,700,000
13,700,000	13,700,000



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
9.00	Accounts Payable		
	Payable to Patharia Tea State(Tea Manufacturing)	1,022,940	-
	Payable to Dauracherra Tea Estate	112,000	112,000
		1,134,940	112,000
10.00	Provision for Taxation		
	Opening Balance	60,291,576	60,774,047
	Add: Provision made during the year	919,670	536,419
		61,211,245	61,310,466
	Less: Payment made during the year	919,670	1,018,890
	Closing Balance	60,291,576	60,291,576
11.00	Liabilities & Provision relating to Indian Transaction		
	Hongkong & Shanghai Banking Corporation Calcutta, India	599,380	599,380
	Show-Wallance & Company Ltd. Calcutta, India	567,063	567,063
		1,166,443	1,166,443
12.00	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)	260,000	260,000
	Transport Contravtor	676,000	676,000
	Mimma Enterprise	23,184	23,184
	S.S Associate	657,320	-
	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
		2,409,499	1,752,179
13.00	Liabilities for Goods Expenses & Other Finance		
	Labour wages & Staff Salary	472,553	1,009,827
	Staff P.F	977,960	17,283
	Haque Electric	7,139	7,139
	Chowdhury Enterprise	131,398	131,398
	Looknath Traders	1,004,959	1,004,959
	Abir Enterprises	88,980	88,980
	Asfaq Ahmed (Ticcadar)	112,110	112,110
	Iti Enterprize	9,041	9,041
	Sanjit Das	23,966	23,966
	Daily Jugantor	2,870	2,869
	Al Amin Eng.	8,210	8,210
	Jewel Traders	8,074	8,074
	Ahmed Motors	55,764	55,764
	Remon Motors	3,716	3,716
	Dhaka Best Vol.	842	842
	New Bani Battery	6,292	6,292



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	Ittadi Nursery	519	519
	Srimangol Eng.	23,075	23,075
	Jalalabad Eng.	685	685
	Power Zen Eng.	875	874
	Chittagong Motors	2,714	2,714
	Zaki Electric	1,501	1,501
	Mita Enterprise	495	495
	National Eng.	92,352	92,351
	Noyon Eng.	2,303	2,303
	S.R. Traders	5,956	5,956
	Madina Eng.	101,456	101,456
	Mima Enterprise	88,880	88,880
	Abdoor Noor	4,791	4,791
	Daily Jalalabad	7,852	7,852
	Zakir Electric	36,314	36,314
	Lion Eng.	2,429	2,429
	Latif Eng.	30,478	30,478
	Mondol Art printers	54,116	54,116
	Jalalabad Electrical	8,508	8,508
	M/S S.K Dutta	8,823	8,823
	Juri Valley Eng.	-	-
	Humayon & Brothers	131	131
	Nahida Sanitary	27,484	27,484
	M/S Harun Diesel	14,951	14,951
	Arpona Store	140,960	140,960
	Dolphin International	8,510	8,510
	Kajol Auto Electrical	419,747	419,747
	M/S S.K Traders	130,628	130,628
	Keya Service	10,574	10,574
	BRTC , Dhaka	7,143	7,143
	Shine power Service	29,634	29,634
	Gyothri Stores	30,280	30,280
	Al Fakhri Enterprise	2,265	2,265
	M.R Enterprise	2,634	2,634
	Lil Nashiko	284,507	284,507
	Shahjalal Sanitary	4,846	4,846
	Daily Vhorerkagoj	4,427	4,427
	Al Amin Traders	69,535	69,535
	Islamia Trading	39,085	39,085
	M/S Khan Auto	12,000	12,000
	Angod Kurmi	13,756	10,716
	Dainik Destiny	5,452	5,452
	Gen Tech Eng.	101,415	101,415
	M/S S.R Traders	3,181	3,181
	kabir Eng.	896	896
	Ali Traders	82,298	82,298
	M/S Harun Machinery	3,360	3,360
	M/S S.M Traders	341,753	341,753



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	Mr. M. Zaman	13,680	13,680
	Zaman Chemical	3,069	3,069
	Ludwig International	63,116	63,116
	M/S Abu Sufian	600	600
	Bushra Eng.	960	960
	Gowshia Eng.	28,489	28,489
	Ramiz Eng.	5,965	5,965
	Noyon Ref. works	720	720
	Noor Saw Mill	7,167	7,167
	Hussain Motors	3,321	3,321
	Gowshia Electric	277	277
	Keya Service (IT)	2,492	2,492
	Gondeshory Store	960	960
	M/S Abdus Shahid Mukta	13,396	13,396
	Prima Enterprise	18,200	18,200
	Shahid Eng.	274	274
	Intel Computer	368	368
	Jahin Siddque	15,940	15,940
	Rahim Afrooj	12,390	12,390
	Masuk Traders	48,540	48,540
	Altaf Sons	984	984
	Emenence Chemical	64,769	64,769
	RB Automobiles	708	708
	Javed Eng.	7,305	7,305
	Petrochem (BD) Ltd	511,000	511,000
	Jahidul Islam	1,625	1,625
	Subrato Kumar Das	19,320	19,320
	Bengol Motors	5,960	5,960
	Rajon Hardware	208	208
	Madina RCC Pipe	13,292	13,292
	Contact Power	5,686	5,686
	Apon Traders	5,452	5,452
	New Munni Electronic	13,480	13,480
	Md. Masuk Mia	7,364	7,364
	Kamrul Electronic	1,856	1,856
	Incepta Ltd.	26,514	26,514
	Japan Electronic	1,901	1,901
	Avi Shoe & Sports	690	690
	Mondol Art Printers	7,471	7,471
	Hussain Enterprise	89,794	89,794
	Mc Dolland (BD) Ltd.	5,900	5,900
	Sayla Enterprise	10,015	10,015
	M/S Abu Sufian	22,140	22,140
	Loan From (Manager PTE)	-	-
	Noor Saw Mill	12,372	12,372
	Bakul & Shafiq Traders	900	900
	Seba Diesel	280	280
	A.R Advertisement Media	70,039	70,039



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	L & P Industrial	16,290	16,290
	Masuk & Sons	2,000	2,000
	M/S RSP International	2,684	2,684
	M/S Apon Bricks	640	640
	New Rahman Steel	1,724	1,724
	Bhuiyan Auto Parts	1,044	1,044
	Chowdhury & Co.	1,000	1,000
	Delux Enterprise	980	980
	Nabil Bricks	696	696
	Loan Receipts From PTE	1,225,000	1,225,000
	Himaloy Steel	1,480	1,480
	M/S Sunerise Traders	19,705	19,705
	M/S Dewan Iraman Ali	13,143	13,143
	M/S Abdul Hamid & Co.	13,927	4,908
	Monjur Eng. Works	1,146	1,146
	Juri Valley Eng.	95,743	95,743
	M/S Apon Traders	35,477	35,477
	Prity Iron Eng. Workshop	4,434	4,434
	Rasel Motors	569	569
	Sumon Varites Stores	7,500	7,500
	Shahara Motors Electric	2,720	2,720
	M/S Monir Traders	1,031	1,031
	Harun Motors Works	388	388
	Chandni Traders	4,278	4,278
	EON Agro Industries Ltd.	99,200	99,200
	M/S Sadia Motors	17,350	17,350
	Madicon Pharma	10,106	10,105
	Eastland Insurance Co. Ltd	62,389	62,389
	Renata Pharma Ltd	63,886	63,886
	Opso Saline	14,953	19,453
	J.B Digital Photo	-	-
	Sanjit Das	158,546	158,546
	M/S Ahmed Construction	33,620	33,620
	Masuk Traders	63,200	63,200
	M/S Mimma Enterprise	534,727	534,727
	M/S Shubrata Kumer Das	336,210	336,210
	Madina RCC Pipe	104,106	104,106
	M/S Abu Sufian	87,300	87,300
	Jannat Pharmacy	3,750	3,750
	M/s Sk Stationery	745	745
	Toma Library	493	493
	Al Jewel Motors	1,225	1,225
	Loan from PTE	215,000	215,000
	Loan from Laknath Traders	4,866	4,866
	Loan from DTE	300,000	300,000
	Dubai Thai Alluminium	1,650	1,650
	Juri Electrical works	221,450	221,450
	National Eng. Works	196,607	196,607



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	Javed Eng.works	42,525	42,525
	Madinal Eng.works	125,200	125,200
	Kajol Auto Electrical	307,710	307,710
	Muloncho Power	49,000	49,000
	Hossani Enterprise	185,480	185,480
	Rahim Afrooz Energy	50,000	50,000
	Looknath Traders	913,760	913,760
	M/S Abdul Malilk Chow	1,820	1,220
	Mashuk Traders	168,000	168,000
	Sheba Diesel	27,250	27,250
	Salim Auto Eng. Works	71,150	71,150
	M/S Sadia Motors	39,400	39,400
	M/S Amanat Brothers	9,400	9,400
	Modern Eng. Works	6,500	6,500
	M/S Abdul Hamid	12,600	12,600
	Sanjit Das	52,879	52,879
	Mondol Art Printers	51,328	48,800
	Madina RCC Pipe	23,328	23,328
	M/S Apon Traders	66,870	66,870
	Ludwig International	33,290	33,290
	Eastland Insuracne	291,175	291,175
	M/S S.K Traders	80,895	80,895
	AR Advertisement Media	2,937	2,937
	Monju Eng. Works	53,800	53,800
	Silco Pharma	73,710	73,709
	Hossan Motor	28,150	27,950
	M/S S M Traders	327,261	327,261
	Chowdhory Enterprise	30,152	30,152
	Angod Kurmi	20,000	20,000
	Opsonin Pharma	55,292	55,292
	Incepta Pharma	49,521	49,521
	Square Pharma	31,838	31,838
	Sumonta Das	43,000	43,000
	Al Amin Saw Mill	12,121	11,669
	Bayer Crop Science	18,000	18,000
	Mc Donald (BD) Ltd	133,440	133,440
	M/S Shayla Enterprise	88,625	88,625
	Tania Store	9,600	9,600
	Ghose Auto Rice Mill	458,000	458,000
	Labourers Medical Bill	179,916	179,916
	PF Contribution	159,201	159,201
	M/S Abdus Shahid Mukta	-	-
	M/S Abdul Malilk Chow & Bro	1,058	1,058
	Juri Elec. Engineering Works	37,477	37,477
	Loan from Masuk Traders	30,000	30,000
	Loknath Traders	38,069	35,809
	Kajol Auto Electrical & Battery Gho	105,345	65,083
	Ahmed Petroleum	1,254	1,254



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	Gayotri Store	753	753
	Pubali Traders	173	173
	Correct Eng. Service Ltd.	631	631
	Monju Eng. Works	4,197	4,197
	Layek Brothers	999	999
	Popular Motor Eng. Works	990	990
	Sanowara Traders	1,362	1,239
	Mima Enterprise	525	525
	Chowdhury Enterprise	13,586	13,586
	National Engineering	65,093	65,093
	Arpona Store	4,451	4,451
	Saheba Dieasel Pump Service	1,448	1,448
	Nilu Electric	404	404
	Angod Kurmi	21,169	7,610
	Apon Traders	2,114	803
	Abdul Hamid	65,116	50,188
	Sanjoy Traders	18,747	13,935
	Mondol Art Printers	15,920	11,971
	New Ashraf Eng. Workshop	225	225
	Nahida Sanitary	825	825
	Dristy & Puja Harware	8,048	8,048
	Madina Eng.	21,300	21,300
	Pubali Traders	2,140	2,140
	Noni Gopal Electric Eng. Works	5,070	5,070
	Chens Crop Science	102,600	102,600
	Mimpex Agro Limited	108,000	108,000
	Shetu Coporation	125,000	125,000
	M/S Al Amin Saw Mill	2,774	2,102
	M/S Al Amin Eng. Works	1,215	1,215
	M/S Mondol Art Printers	7,037	3,110
	Suma Hardware	70	70
	M.K Fire Enterprise	255	255
	Jalal Ahmed	1,320	1,320
	M.K Fire Enterprise	255	255
	Dakshina Rajon Paul	1,283	1,283
	M.K Paul	1,283	1,283
	Mohes Chandra Paul	1,283	1,283
	National Hardware	9,476	9,476
	Mayer Duya Sanitary	1,902	840
	B.M Shoping Center	6,821	6,821
	Jahangir & Brothers	440	440
	Badol Hardware & Mchinary	6,375	2,529
	Fertilizer/ Insecticide & Weedi	469,000	469,000
	Popular Motor Eng. Works	4,900	4,900
	Kushiara Motors Eng. Works & Vol	20,480	20,480
	New Star Eng. Works	6,500	6,500
	M/S Abdus Shahid Mukta	7,698	7,698
	Mimpex Agro Limited	117,625	117,625



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	M/S S.K Traders	130,475	153,975
	Sagor Traders	283,500	283,500
	Mina Enterprise	1,340	1,340
	Popular Motor Eng. Works	-	-
	Nilu Electric	-	-
	Toma Library	-	-
	Chandni Traders	-	-
	Kamal Ahmed	21,924	21,924
	Kamal Ahmed	7,443	7,443
	Sanjit Das	578	578
	M/S Sagor Traders	5,136	5,136
	M/S Sagor Traders (IT)	2,055	2,055
	M/S Subratha Kumar Das	-	-
	M/S Subratha Kumar Das (IT)	1,398	1,398
	Hasan Traders	1,338	1,338
	Mimpex Agro Chemicals	6,729	6,729
	Setu Corporation Ltd.	8,340	8,340
	Kushiara Motors Eng. Works & Vol	763	763
	Agro Arena Associates	4,213	4,213
	Hussain Enterprise cc Ltd	4,942	4,942
	Chowdhury Enterprise	2,478	2,478
	Petrochem Ltd(IT)	4,600	4,600
	Sarder Enterprise	1,905	-
	Golden Motors	5,067	4,858
	Mazim Agro Industries	-	-
	Larsen Chemical Inds.	180	-
	Chens Crip Science (IT)	3,184	3,184
	Anwar Hussin Interior	49,320	49,320
	Anwar Hussin Interior (IT)	9,712	9,712
	Modina Eng. Works	33,191	33,191
	Sunrise Traders & S S Metal	1,727	962
	Union Subscription (Staff)	57,356	57,356
	M/S S M Traders	3,493	3,493
	M/S Sobur Traders	14,507	14,033
	M/S Badol Hardware & Mach.	2,557	4,187
	Unipal Conveyor Belt	2,378	2,378
	M/S Badol Hardware & Mach.	227	571
	Kushiara Motors	600	600
	Niresh Biswas	11,302	7,011
	Jabed Eng. Work	75,652	51,995
	Kajol Auto Ele.	11,724	5,101
	Juri Ele. Works(IT)	1,634	1,634
	Modina Eng. Works	7,497	7,497
	National Eng. Works (IT)	8,385	8,385
	Jabed Eng. Work	11,303	6,478
	Fajlu Computer	1,896	978
	Athaur Electrical	3,590	3,590
	Motin Printing & Packeging	2,932	2,932



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	National Hardware(IT)	3,790	3,790
	M/S Shyla Enterprise	2,400	2,400
	M/S S.K Traders	14,430	14,430
	Chens Crop Science	150,000	-
	Setu Corporation Ltd.	162,500	-
	Mc Dolald (BD) Ltd.	352,500	-
	Shyla Enterprise	-	-
	Petrochem (BD) Ltd.	115,000	-
	Sirdars Enterprise	18,850	33,350
	Larsen Chemical Inds.	282,500	282,500
	Mondol Art Printers	4,907	17,900
	Juma Electronic	56	-
	J.B Photo Studio	1,129	1,129
	M/S S.K Traders (IT)	6,690	4,343
	M/S S.K Traders (Vat)	1,338	868
	Maa Sidweswari (Vat)	1,124	1,124
	Mc Donald (BD) Ltd	7,596	7,596
	Sriguru Bastraloy	1,834	1,834
	M/S Shahraan Motors & Elec.	1,675	1,675
	M.R Printers	550	550
	Loknath Bastraloy	1,180	1,180
	Loan Rec. from Jomir & Brothers	13,000	-
	Jamil Sanitary (Vat)	2,995	1,216
	M/S Shahajalal Sanitary (Vat)	1,950	1,950
	H. Mll Machinerys (vat)	25,980	25,980
	Munna Stell Iron Traders	230	230
	Naim Refregation, Juri.	350	350
	H. Mill Machinerys (IT)	5,196	5,196
	Hamza Refrizaration & AC(V)	904	-
	J.K Air condition	778	-
	islamia Glass House & Hardware	185	-
	Minmpex Agro Chemicals	180,000	-
	Gangkul Bricks	604	-
	Al-falah Enterprise	141	-
	Mohon Traders & Glass house	363	-
	Jomir & Brothers	2,316	-
	Siam Library & Stationary	2,013	-
	Chandi Traders (Vat+IT)	5,436	-
	Modina Allumium (Vat+IT)	195	-
	Rahman Bearing& mach. (vat)	23,490	-
	Gitasree Bostraloy	6,982	-
	Nath Bostraloy	41	-
	Chowdhury Traders	60	-
	Bhordawaz Store	177	-
	Dulal Sataring	550	-
	Parvej Parts & Elec.	98	-
	Arafat Motors	113	-
	Muhit & Sons	116	-
	Hirok Glass House	220	-



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	Sukria Hardware	84	-
	Joytara Parda & Form House	375	-
	Elite Hitech Inds Ltd(I.T)	4,161	-
	Auto Crops Care Ltd (I.T)	412	-
	Square pharma	280	-
	Setu Corporation Ltd	208,500	-
		18,594,493	16,841,912

14.00 Sales of Tea

Particulars	Quantity in KG.		Amount in Taka	
	2021	2020	2021	2020
Unity Brokers Ltd.	114,514	137,055	19,177,010	20,100,721
M/S National Brokers Ltd.	238,682	150,793	44,344,601	23,214,736
M/S Purbo Bangla Brokers Ltd.	74,211	118,157	12,331,828	17,524,661
Ruposhi Bangla Brokers Ltd.	21,381	21,381	3,117,758	3,117,758
M/S Planters Brokers Ltd	65,528	55,868	10,983,110	8,502,204
	514,315	483,254	89,954,306	72,460,081

15.00 Miscellaneous Income

Electricity Bill	415,000	345,690
Sale Proceeds & Empty Gunybag	-	1,500
Bangladesh Tea Labours Education Turst	13,050	5,650
	428,050	352,840

16.00 Fuel & Electricity

Fuel for Manufacturing of Tea	230,792	304,281
Gas Bill	1,542,004	2,846,786
Electricity	10,056,587	6,313,643
Fuel for Transport	939,158	1,099,386
	12,768,541	10,564,096

17.00 Repair & Maintenance

Transport Repair & Maintenance	438,592	399,289
Building Repair & Maintenance	366,487	287,169
Road & Bridgsge	38,950	55,011
Machinery Repair & Maintenance	856,076	829,047
	1,700,105	1,570,516



THE NEW SAMANBAGH TEA ESTATE
Tea Sales Statement From July 2020 to June 2021

18.00 Schedule of Tea Charges & Selling Expenses

Particulars	Sale No.	Quantity in KG.	Sold Amount	Ware House Charge	Inspection Charge	Tea Cess	Brokerage	Others Charge	Total	Net Proceeds
				Taka	Taka	Taka	Taka	Taka	Taka	Taka
M/S. National Brokers Ltd.	2020-21(07-45) 2021-22(01-08)	238,682	44,344,601	129,810	2,163	443,446	443,446	-	1,018,865	43,325,736
M/S. Unity Brokers Ltd.	2020-21(07-45) 2021-22(01-08)	114,514	19,177,010	62,690	1,034	191,770	191,770	-	447,264	18,729,745
M/S. Purbo Bangla Brokers Ltd.	2020-21(07-45) 2021-22(01-08)	74,211	12,331,828	40,200	670	123,318	123,318	893,762	1,181,268	11,150,559
M/S. Rupshi Bangla Brokers Ltd.	2020-21(07-45) 2021-22(01-08)	21,381	3,117,758	15,400	155	31,178	31,178	250,385	328,295	2,789,463
M/S. Planter Brokers Ltd.	2020-21(07-45) 2021-22(01-08)	65,528	10,983,110	35,550	593	109,831	109,831	839,324	1,095,129	9,887,981
Total		514,315	89,954,305	283,650	4,615	899,543	899,543	1,983,470	4,070,821	85,883,484



THE NEW SAMANBAGH TEA ESTATE
Schedule Of Property, Plant & Equipments
For the year ended 30th, June 2021

Particulars	Fixed Assets at Cost/Valuation				Rate (%)	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		Opening Balance as on 01 July, 2020	Charges during the year	Adjustment during the year	Closing Balance as on 30 June, 2021	
Estate & Development	195,480,010	7,118,220	-	202,598,231	0%	-	-	-	-	202,598,231
Building	55,992,724	6,655	-	55,999,379	10%	36,350,540	1,964,884	-	38,315,424	17,683,955
Machinery	37,213,414	-	-	37,213,414	10%	25,270,348	1,194,307	-	26,464,655	10,748,759
Motor Vehicles	9,121,731	-	-	9,121,731	10%	5,308,288	381,344	-	5,689,632	3,432,099
Generator	4,960,467	-	-	4,960,467	10%	2,683,346	227,712	-	2,911,058	2,049,409
Office Equipment	1,298,485	-	-	1,298,485	5%	879,563	20,946	-	900,509	397,976
Furniture & Fixture	14,604	-	-	14,604	5%	11,358	162	-	11,520	3,084
	304,081,435	7,124,875	-	311,206,311		70,503,443	3,789,355	-	74,292,798	236,913,512

Annexure - A



THE NEW SAMANBAGH TEA ESTATE
Calculation of Interest, AIT, Excise 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, 2021	Interest Realised During the Year	AIT	Excise Duty	Net Interest during the year	Encashment/ Withdraw	FDR C/D Ratio
1	Bangladesh Krishi Bank, BTB, Ctg	363076/975	02.04.2001	2,000,000	7.50%	04-04-21	2,434,227	30-06-21	87	365	43,516	182,567	18,257	3,000	161,310		2.5%
2	Bangladesh Krishi Bank, BTB, Ctg	363078/977	12.04.2001	1,000,000	7.50%	12-04-21	1,212,290	30-06-21	79	365	19,679	90,922	9,092	3,000	78,830		1.2%
3	Bangladesh Krishi Bank, BTB, Ctg	573187/1518	29.04.2012	5,000,000	6.00%	29-04-21	6,134,448	30-06-21	62	365	62,521	368,067	36,807	3,000	328,260	-	6.46%
4	Bangladesh Krishi Bank, BTB, Ctg	573191/1520	30.04.2012	8,000,000	7.50%	01-07-20	9,765,858	29-04-21	302	365	606,018	732,439	73,244	18,000	641,195	10,407,053	12.28%
5	Bangladesh Krishi Bank, BTB, Ctg	573843/1552	14.01.2013	10,000,000	7.50%	14-01-21	11,521,643	30-06-21	167	365	395,366	864,123	86,412	15,000	762,711	-	
6	Bangladesh Krishi Bank, BTB, Ctg	458484/1182	28.06.2004	1,500,000	6.00%	01-07-20	1,820,781	08-07-20	7	365	2,095	5,189	519	3,000	1,670	1,822,451	2.46%
7	Bangladesh Krishi Bank, BTB, Ctg	479173/1271	31.01.2006	2,000,000	7.50%	02-02-21	2,313,957	30-06-21	148	365	70,370	173,547	17,355	3,000	153,192	-	11.57%
8	Bangladesh Krishi Bank, BTB, Ctg	560975/1410	17.03.2009	9,375,000	7.50%	18-03-21	10,855,540	30-06-21	104	365	231,981	814,166	81,417	15,000	717,749	-	5.29%
9	Bangladesh Krishi Bank, BTB, Ctg	573131/1466	23.02.2011	4,297,000	7.50%	23-02-21	4,958,642	30-06-21	127	365	129,400	371,898	37,190	3,000	331,708	-	3.68%
10	Bangladesh Krishi Bank, BTB, Ctg	573133/1467	23.02.2011	3,000,000	7.50%	23-02-21	3,458,796	30-06-21	127	365	90,260	259,410	25,941	3,000	230,469	-	17.70%
11	Bangladesh Krishi Bank, BTB, Ctg	139434/1801	16.03.2017	14,576,388	6.00%	16-03-21	16,883,855	30-06-21	106	365	294,195	1,013,031	101,303	15,000	896,728	-	
12	Bangladesh Krishi Bank, BTB, Ctg	12905-018085	02.04.2017	10,000,000	7.50%	01-07-20	11,581,647	04-04-21	277	365	659,202	868,624	86,862	30,000	751,762	12,333,409	1.27%
13	Bangladesh Krishi Bank, BTB, Ctg	13943/1804	19.3.2017	1,052,500	6.50%	21-03-21	1,213,943	30-06-21	101	365	21,834	72,837	7,284	3,000	62,553	-	
14	AB Bank, BTB, Ctg	6831	20.05.18	3,000,000	9.50%	01-07-20	4,374,867	09-07-20	8	365	9,109	12,760	1,276	-	11,484	4,386,351	
15	Janata Bank, Cantonment, Ctg	0171627/9910	01.06.18	2,142,000	10.00%	01-07-20	2,789,579.37	27-07-20	26	365	19,871	-	7,500	-	(7,500)	2,782,079	
	Total			76,942,888			91,320,073				2,655,419	5,829,580	590,458	117,000	5,122,122	31,731,343	64.710

