

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

**THE PATHARIA TEA ESTATE**  
FOR THE YEAR ENDED 30<sup>TH</sup> 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 PATHARIA 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.

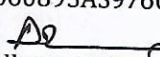
**Auditor's Responsibilities for the Audit of the Financial Statements**

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.

Place: Chattogram  
Dated: 06<sup>th</sup> January, 2022

**Ahmed Zaker & Co.**  
Chartered Accountants  
DVC- 2201060893AS976002  
Signed By-   
Arup Chowdhury, FCA  
Partner





**Ahmed Zaker & Co.**  
CHARTERED ACCOUNTANTS

**THE PATHARIA TEA ESTATE**  
**STATEMENT OF FINANCIAL POSITION**

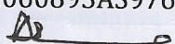
As at 30th June, 2021

Particulars	Notes	Amount in Taka	
		June 30, 2021	June 30, 2020
<b>ASSETS:</b>			
<b>NON-CURRENT ASSETS</b>		<b>190,665,769</b>	<b>194,943,041</b>
Property, Plant & Equipment	1.00	190,665,769	194,943,041
<b>CURRENT ASSETS</b>		<b>51,977,707</b>	<b>49,013,343</b>
Stock and Spares	2.00	13,759,188	7,981,230
Short Term Investment	3.00	19,938,194	23,332,943
Advances, Deposits and Prepayments	4.00	5,645,298	6,015,096
FDR Interest Receivable	-	576,389	2,242,830
Accounts Receivable	5.00	11,494,608	6,305,233
Cash & Cash Equivalents	6.00	564,030	3,136,010
<b>TOTAL ASSETS</b>		<b>242,643,476</b>	<b>243,956,384</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>EQUITY</b>		<b>155,591,047</b>	<b>165,438,773</b>
Share Capital	7.00	263,970	263,970
Unappropriated Profit	-	150,295,798	160,143,523
General Reserve	-	910,000	910,000
Development Rebate Reserve	-	23,760	23,760
Capital Reserve	-	4,097,519	4,097,519
<b>TOTAL EQUITY</b>			
<b>CURRENT LIABILITIES</b>		<b>87,052,430</b>	<b>78,517,611</b>
Provision for Taxation	8.00	41,172,641	41,069,316
Liabilities & Provision relating to Indian Trans.	9.00	928,421	928,421
Liability Against Security Deposits	10.00	211,698	211,698
Short Term Loan	16.00	38,679,177	29,679,177
Liabilities for Goods Expenses	17.00	6,060,493	6,628,999
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>242,643,476</b>	<b>243,956,384</b>

*Signed in terms of our separate report of even date annexed*

Place: Chattogram

Dated: 06th January, 2022

**Ahmed Zaker & Co.**  
Chartered Accountants  
DVC: 2201060893AS976002  
Signed By:   
Arup chowdhury FCA  
Partner







**THE PATHARIA TEA ESTATE**  
**STATEMENT OF COMPREHENSIVE INCOME**

For the year ended 30th June, 2021

Particulars	Notes	Amount in Taka	
		June 30, 2021	June 30, 2020
<b>Revenue:</b>			
Sales of Tea	11.00	68,246,089	57,764,225
Miscellaneous Income	12.00	224,004	121,200
Tea Process Income	13.00	5,385,375	4,678,425
Interest on FDR	-	576,389	2,393,405
<b>(A) Total Income</b>		<b>74,431,857</b>	<b>64,957,256</b>
<b>Expenditure:</b>			
Salary, Wages & Bonus	-	49,820,660	36,632,521
Fertilizer, Insecticides & Weedicides	-	2,505,897	3,876,921
Tea Chest & Packing Materials	-	106,651	398,751
Stores & Implements	-	408,769	296,700
Fuel & Electricity	14.00	13,112,295	7,535,385
Rent & Taxes	-	1,172,964	24,739
General Charges	-	237,292	207,055
Hospital & Medicine	-	308,655	286,373
Ration	-	1,270,142	1,484,200
Provident Fund	-	2,372,915	3,055,583
Gratuity	-	-	655,584
Freight on Tea	-	31,140	1,130,298
Bank Charge	-	25,074	43,408
Labour welfare & Entertainment	-	83,039	125,970
Repair & Maintenance	15.00	1,142,459	398,153
Selling Expenses & Charges	18.00	4,886,382	4,937,279
Head Office Expenses	-	950,987	950,987
Depreciation A/C.	-	8,812,986	9,740,376
Excise VAT	-	49,505	-
Other Expenses	-	19,250	-
Tea Manufacturing Cost	-	3,720,906	3,720,906
<b>Cost of Tea Manufactured</b>		<b>91,037,967</b>	<b>75,501,188</b>
Add: Opening Stock of Tea		2,464,385	16,605,378
<b>Cost Of Tea Available for Sale</b>		<b>93,502,352</b>	<b>92,106,566</b>
Less: Closing Stock of Tea		9,632,246	2,464,385
<b>(B) Cost Of Tea Sold</b>		<b>83,870,106</b>	<b>89,642,181</b>
<b>Profit Before Tax (A-B)</b>		<b>(9,438,249)</b>	<b>(24,684,925)</b>
<b>Less: Income Tax</b>		<b>409,477</b>	<b>675,951</b>
<b>Net Profit After Tax</b>		<b>(9,847,725)</b>	<b>(25,360,876)</b>

*Signed in terms of our separate report of even date annexed*

**Ahmed Zaker & Co.**

Chartered Accountants

DVC: 2201060893AS976002

Signed By: Arup

Arup chowdhury FCA

Partner

Place: Chattogram

Dated: 06th January, 2022





**THE PATHARIA TEA ESTATE**  
**PROFIT & LOSS APPROPRIATION ACCOUNT**  
For the year ended 30th June, 2021

Particulars	Amounts in TK.	
	June 30, 2021	June 30, 2020
Adjusted Balance as per last year	160,143,523	185,504,399
Add : Profit During the year after Provision for Tax	(9,847,725)	(25,360,876)
	<b>150,295,798</b>	<b>160,143,523</b>
Add/(Less): Prior year's adjustment	-	-
<b>Balance transfer to Balance Sheet</b>	<b>150,295,798</b>	<b>160,143,523</b>

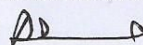
**Place: Chattogram**

**Dated: 06th January, 2022**

**Ahmed Zaker & Co.**

Chartered Accountants

DVC: 2201060893AS976002

Signed By: 

Arup chowdhury FCA

Partner



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

Particulars	Share Capital	Reserve & Others	Unappropriated Profit	Total Equity
<b>Balance at the beginning of the year 01st July, 2020</b>				
Share Capital	263,970	-	160,993,275	160,993,275
General Reserve	-	-	-	263,970
Development Reserve	-	910,000	-	910,000
Capital Reserve	-	23,760	-	23,760
<b>Net profit (after Tax) transferred from Profit &amp; Loss A/C.</b>	-	4,097,519	-	4,097,519
<b>Balance at the ended 30th June, 2021</b>	<b>263,970</b>	<b>5,031,279</b>	<b>151,145,550</b>	<b>156,440,799</b>

Particulars	Share Capital	Reserve & Others	Unappropriated Profit	Total Equity
<b>Balance at the beginning of the year 01st July, 2019</b>				
Share Capital	263,970	-	186,354,151	186,354,151
General Reserve	-	-	-	263,970
Development Reserve	-	910,000	-	910,000
Capital Reserve	-	23,760	-	23,760
<b>Net profit (after Tax) transferred from Profit &amp; Loss A/C.</b>	-	4,097,519	-	4,097,519
<b>Balance at the ended 30th June, 2020</b>	<b>263,970</b>	<b>5,031,279</b>	<b>160,993,275</b>	<b>166,288,524</b>

Place: Chattogram  
Dated: 06th January, 2022

**Ahmed Zaker & Co.**  
Chartered Accountants  
DVC: 2201060893AS976002  
Signed By: AD  
Arup chowdhury FCA  
Partner





# THE PATHARIA TEA ESTATE

## Statement of Cash Flows

For the year ended 30th June, 2021

Particulars	Amount in Taka	
	June 30, 2021	June 30, 2020
<b>A) CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) During the Year	(9,847,725)	(25,360,876)
Depreciation	8,812,986	9,740,376
(Increase)/Decrease of Stock and Spares	(5,777,958)	14,547,110
(Increase)/Decrease of Short Term Investment	3,394,749	16,829,307
(Increase)/Decrease of Advances, Deposits and Prepayments	369,799	(399,207)
(Increase)/Decrease of FDR Interest Receivable	1,666,441	(379,630)
(Increase)/Decrease of Accounts Receivable	(5,189,375)	(5,123,425)
Increase/(Decrease) of Provision for Taxation	103,325	(244,786)
Increase/(Decrease) of Liabilities & Provision relating to Indian Trans.	-	-
Increase/(Decrease) of Liability Against Security Deposits	-	(539,070)
Increase/(Decrease) of Liabilities for Goods Expenses	(568,506)	624,159
<b>Cash Generated From Operations</b>	<b>(7,036,265)</b>	<b>9,693,957</b>
Interest Paid	-	-
<b>Net Cash Inflow/(Outflow) from Operating Activities</b>	<b>(7,036,265)</b>	<b>9,693,957</b>
<b>B) CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of Property, Plant & Equipment	(4,535,714)	(7,643,891)
<b>Net Cash Inflow/(Outflow) from Investing Activities</b>	<b>(4,535,714)</b>	<b>(7,643,891)</b>
<b>C) CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short Term Loan	9,000,000	239,296
Withdrawn	-	-
<b>Net Cash Inflow/(Outflow) from Financing Activities</b>	<b>9,000,000</b>	<b>239,296</b>
<b>D) Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>	<b>(2,571,979)</b>	<b>2,289,362</b>
<b>E) Cash &amp; Cash Equivalents at the beginning of the year</b>	<b>3,136,010</b>	<b>846,648</b>
<b>F) Cash &amp; Cash Equivalents at the ending of the year</b>	<b>564,030</b>	<b>3,136,010</b>

*Signed in terms of our separate report of even date annexed*


Place: Chattogram

Dated: 06th January, 2022

**Ahmed Zaker & Co.**

Chartered Accountants

DVC: 2201060893AS976002

Signed By: 

Arup chowdhury FCA

Partner



**THE PATHARIA 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	236,403,064	228,759,173		
	Add: Addition During the year	4,535,714	7,643,891		
	Less: Disposal during the year	-	-		
	Closing Balance	240,938,778	236,403,064		
	(B) Accumulated Depreciation				
	Opening Balance				
	Property, Plant and Equipments	41,460,023	31,719,647		
	Add: Charged during the year	8,812,986	9,740,376		
	Less: Adjustment during the year	-	-		
	Closing Balance	50,273,009	41,460,023		
	Written down value (A-B)	190,665,769	194,943,041		
	***For Details Please See Annexure - A				
2.00	Stock and Spares				
	Stock of Stores & Implementation (2.01)	4,126,942	5,516,845		
	Stock of Tea (2.02)	9,632,246	2,464,385		
		13,759,188	7,981,230		
2.01	Stock of Store & Implementation				
	Fertilizer & Cultivation	2,925,550	3,545,788		
	Agro & Chemicals & Fertilizers	993,405	1,470,399		
	Stores & Implements	48,951	95,717		
	Fuel	70,520	65,096		
	Building Repairs	15,593	108,977		
	Machinery Reairing Parts	51,858	55,978		
	Transport Repairing Parts	15,301	16,711		
	Foodgrain (Ration)	-	156,579		
	Medicine at Hospital	5,765	1,601		
		4,126,942	5,516,845		
2.02	Stock of Tea				
	Particulars	Quantity in KG.	Amount in Taka		
		2021	2020	2021	2020
	Stock of Tea	57,335	13,321	9,632,246	2,464,385
	Total	57,335	13,321	9,632,246	2,464,385
3.00	Short Term Investment				
	Investment (FDR)			19,938,194	23,332,943
				19,938,194	23,332,943





Notes No.	Particulars	Amount in Taka																					
		June 30, 2021	June 30, 2020																				
4.00	<b>Advances, Deposits and Prepayments</b>																						
	Advances (4.01)	1,468,042	1,468,042																				
	Deposits ( 4.02)	4,177,256	4,547,055																				
		<b>5,645,298</b>	<b>6,015,096</b>																				
4.01	<b>Advances</b>																						
	Bangladesh Cha Sangsad (Food Grain)	253,042	253,042																				
	Manager , New Samanbag Tea Estates	1,215,000	1,215,000																				
		<b>1,468,042</b>	<b>1,468,042</b>																				
4.02	<b>Deposits</b>																						
	Sec. Dep. Jalalabad Gas T & D system Ltd.	3,471,104	3,471,104																				
	Security Deposit with PDB	400,000	400,000																				
	Advance Income Tax (2022-2021)	156,566	403,858																				
	Source Tax on FDR	149,586	272,093																				
		<b>4,177,256</b>	<b>4,547,055</b>																				
5.00	<b>Accounts Receivable</b>																						
	Various Charges, Labour Charges Etc. For Iran Sales	1,003,808	1,003,808																				
	Loan receivable from BTB Staff - Note: 5.01	427,000	623,000																				
	New Samanbagh Tea Estate	4,151,205	3,128,265																				
	Kashirpur Tea Estate	5,912,595	1,550,160																				
		<b>11,494,608</b>	<b>6,305,233</b>																				
5.01	<b>Loan receivable from BTB Staff</b>																						
	<b>CPF Loan:</b>																						
	MD. Najaim	282,000	382,000																				
	Abdul Hannan	145,000	241,000																				
		<b>427,000</b>	<b>623,000</b>																				
6.00	<b>Cash &amp; Cash Equivalents</b>																						
	Cash in Hand	7	24																				
	Cash at Bank - Note-6.01	564,023	3,135,986																				
		<b>564,030</b>	<b>3,136,010</b>																				
6.01	<b>Cash at Bank</b>																						
	<table><tr><th>Bank Name</th><th>Types</th><th>A/C No.</th><th>Amount in Tk. 2020</th><th>Amount in Tk. 2020</th></tr><tr><td>Pubali Bank Limited, Juri Branch</td><td>CD</td><td>03176</td><td>164,185</td><td>6,801</td></tr><tr><td>Bangladesh Krishi Bank, Bayezid Bostami</td><td>SND</td><td>320000380</td><td>399,838</td><td>3,129,185</td></tr><tr><td><b>Total</b></td><td></td><td></td><td><b>564,023</b></td><td><b>3,135,986</b></td></tr></table>	Bank Name	Types	A/C No.	Amount in Tk. 2020	Amount in Tk. 2020	Pubali Bank Limited, Juri Branch	CD	03176	164,185	6,801	Bangladesh Krishi Bank, Bayezid Bostami	SND	320000380	399,838	3,129,185	<b>Total</b>			<b>564,023</b>	<b>3,135,986</b>		
Bank Name	Types	A/C No.	Amount in Tk. 2020	Amount in Tk. 2020																			
Pubali Bank Limited, Juri Branch	CD	03176	164,185	6,801																			
Bangladesh Krishi Bank, Bayezid Bostami	SND	320000380	399,838	3,129,185																			
<b>Total</b>			<b>564,023</b>	<b>3,135,986</b>																			
			<b>564,023</b>	<b>3,135,986</b>																			
7.00	<b>Share Capital</b>																						
	<b>Authorized Capital:</b>																						
	i)1000, 8% Cumulative Preference Share of TK. 100 each fully paid up in cash	100,000	100,000																				
	ii) 90000 Ordinary Shares of Tk. 10 each	900,000	900,000																				
		<b>1,000,000</b>	<b>1,000,000</b>																				





Notes No.	Particulars	Amount in Taka																																			
		June 30, 2021	June 30, 2020																																		
	<b>Issued, Subscribed &amp; Paid Up:</b>																																				
i)	400, 8% Cumulative Preference Share of TK. 100 each	40,000	40,000																																		
ii)	6,397 Ordinary Shares TK. 10 each issued & fully paid up for consideration other than cash	63,970	63,970																																		
iii)	16,000 ordinary Shares of TK. 10 each fully paid up in cash	160,000	160,000																																		
		<b>263,970</b>	<b>263,970</b>																																		
<b>8.00</b>	<b>Provision for Taxation</b>																																				
	Opening Balance	41,069,316	41,314,102																																		
	Add: Provision made during the year	409,477	675,951																																		
		<b>41,478,793</b>	<b>41,990,053</b>																																		
	Less: Tax paid during the year	306,152	920,737																																		
	<b>Closing Balance</b>	<b>41,172,641</b>	<b>41,069,316</b>																																		
<b>9.00</b>	<b>Liabilities &amp; Provision relating to Indian Transaction</b>																																				
	Repatriation Expenses(India)	928,421	928,421																																		
		<b>928,421</b>	<b>928,421</b>																																		
<b>10.00</b>	<b>Liability Against Security Deposits</b>																																				
	S Mahmud International (Retantion money for Factory)	1,002	1,002																																		
	Sharif Enterprise ( Retantion Money for Well Modification)	54,338	54,338																																		
	Afroj Enearge Serrvice Ltd( Retantion Money for Genarator)	-	-																																		
	Star Enterprise ( Ratantion Money for Gas)	156,358	156,358																																		
		<b>211,698</b>	<b>211,698</b>																																		
<b>11.00</b>	<b>Sales of Tea</b>																																				
	<table><tr><th rowspan="2">Particulars</th><th colspan="2">Quantity in KG.</th><th colspan="2">Amount in Taka</th></tr><tr><th>2021</th><th>2020</th><th>2021</th><th>2020</th></tr><tr><td>M/S. National Brokers Ltd.</td><td>159,021</td><td>140,174</td><td>27,577,445</td><td>20,435,990</td></tr><tr><td>M/S. Unity Brokers Ltd.</td><td>110,869</td><td>162,878</td><td>18,177,479</td><td>22,680,278</td></tr><tr><td>M/S K.S Brokers</td><td>111,776</td><td>82,322</td><td>19,398,372</td><td>11,555,213</td></tr><tr><td>M/S. Ruposhi Bangla Brokers Ltd.</td><td>21,410</td><td>21,409</td><td>3,092,793</td><td>3,092,744</td></tr><tr><td></td><td><b>403,076</b></td><td><b>406,782</b></td><td><b>68,246,089</b></td><td><b>57,764,225</b></td></tr></table>	Particulars	Quantity in KG.		Amount in Taka		2021	2020	2021	2020	M/S. National Brokers Ltd.	159,021	140,174	27,577,445	20,435,990	M/S. Unity Brokers Ltd.	110,869	162,878	18,177,479	22,680,278	M/S K.S Brokers	111,776	82,322	19,398,372	11,555,213	M/S. Ruposhi Bangla Brokers Ltd.	21,410	21,409	3,092,793	3,092,744		<b>403,076</b>	<b>406,782</b>	<b>68,246,089</b>	<b>57,764,225</b>		
Particulars	Quantity in KG.		Amount in Taka																																		
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M/S. Ruposhi Bangla Brokers Ltd.	21,410	21,409	3,092,793	3,092,744																																	
	<b>403,076</b>	<b>406,782</b>	<b>68,246,089</b>	<b>57,764,225</b>																																	
<b>12.00</b>	<b>Miscellaneous Income</b>																																				
	Electricity Bill	224,004	121,200																																		
		<b>224,004</b>	<b>121,200</b>																																		
<b>13.00</b>	<b>Tea Process Income</b>																																				
	New Samanbagh Tea Estate ( Made Tea)	1,022,940	3,128,265																																		
	Kashirpur Tea Estate ( Made Tea)	4,362,435	1,550,160																																		
		<b>5,385,375</b>	<b>4,678,425</b>																																		
<b>14.00</b>	<b>Schedule of Fuel &amp; Electricity</b>																																				
	Fuel for Manufacturing of Tea	4,387,162	3,295,775																																		
	Electricity	8,066,680	3,630,242																																		
	Fuel for Transport	658,453	609,368																																		
		<b>13,112,295</b>	<b>7,535,385</b>																																		





Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
<b>15.00</b>	<b>Repair &amp; Maintenance</b>		
	Transport Repair & Maintenance	363,159	116,991
	Building Repair & Maintenance	324,249	153,471
	Road & Bridge	47,740	20,400
	Machinery Repair & Maintenance	407,311	107,291
		<b>1,142,459</b>	<b>398,153</b>
<b>16.00</b>	<b>Short Term Loan</b>		
	Bangladesh Tea Board	22,112,964	22,112,964
	Deurachara Tea Estate	7,500,000	-
	New Samanbagh Tea Estate	9,066,213	7,566,213
		<b>38,679,177</b>	<b>29,679,177</b>
<b>17.00</b>	<b>Liabilities for Goods Expenses</b>		
	Labour Wages	297,834	641,633
	Cov. Staff P.F.	15,687	15,046
	Staff P.F.	51,045	44,770
	Labour P.F.	566,182	74,382
	Petrochem (Bangladesh) Ltd.	460,000	460,000
	Silco Pharma	80,228	80,228
	Renata Ltd.	84,559	84,559
	Opsonin Pharma	89,905	92,905
	Shyla Enterprise	80,000	80,000
	Mimma Enterprise(School)	60,061	60,061
	Mimma Enterprise (Nursery Bed)	39,536	39,536
	Sanjit Das (Wire Fencing)	231,471	231,471
	Chowdhury Enterprise	85,801	85,801
	M/S. M. M. Enterprise	137,225	137,225
	Kajol Auto Electrical & Battery Ghor	74,660	87,560
	M/S. National Engineering Works	27,115	27,115
	M/S. Omi Enterprise	80,700	199,889
	Hossain Enterprise CC Ltd.	29,500	29,500
	M/S. Abdul Malik Chy. & Brothers	63,365	63,365
	Juri Valley Engineering Works	19,500	19,500
	Chens Crop Science Bangladesh Ltd.	352,210	352,210
	Square Pharmaceutical Ltd.	58,926	58,926
	Incepta Pharmaceuticals Ltd.	55,787	55,787
	Golden Tea Syndicate	509,200	509,200
	M/S. S. K. Traders	183,995	119,805
	J. A. Trading	-	387,000
	M/S. Sagor Traders	24,478	24,478
	Sordar Enterprise	43,500	58,000
	Larsen Chemical Ind. (Pvt.) Ltd.	282,500	282,500
	Ghosh Auto Rice Mill	53,175	60,075
	Nurul Islam Pharmacy	8,082	8,082
	Shetu Corporation Ltd.	748,000	748,000
	McDonald Bangladesh (Pvt.) Ltd.	559,190	559,190
	Mimpex Agrochemical Ltd.	315,225	315,225
	Looknath Traders	18,726	26,876
	Loan received from Sonjoy Traders	-	172,500
	Loan received from Abdus Shohid Mukta	-	14,458
	Mondol Art. Printer"s	27,800	11,000
	Income Tax	234,478	10,847





Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
	VAT	10,847	233,954
	M/S Krishi Enterprise	-	3,200
	Dynasty Furnishing Centre Ltd.	-	10,600
	P.F Contribution & Admin Charge	-	15,180
	Shapla Corporation	-	37,360
	<b>Total</b>	<b>6,060,493</b>	<b>6,628,999</b>





10.00 Selling Expenses & Charges

Particulars	Qty. in Kg	Sold Amount	Ware House Charge	Inspection Charge	Tea Cess	Brokerage	Sample Draw	Lavy Charge	Other Charges	Total
			Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
M/S. National Brokers Ltd.	159,021.10	27,577,444.50	88,200.00	1,450.00	275,774.45	275,774.45	-	1,663,143.93	-	2,304,342.82
M/S. Unity Brokers Ltd.	110,069.30	10,177,479.10	62,300.00	1,010.00	181,774.79	181,774.79	476.30	727,099.16	-	1,154,435.05
M/S K.S Brokers	111,776.00	19,398,372.00	61,380.00	1,019.00	193,983.72	193,983.72	-	775,934.88	-	1,226,301.32
M/S. Ruposhi Bangla Brokers Ltd.	21,409.50	3,092,793.00	15,600.00	135.00	30,927.93	30,927.93	-	123,711.72	-	201,302.58
<b>Total</b>	<b>403,075.90</b>	<b>68,246,088.60</b>	<b>227,480.00</b>	<b>3,614.00</b>	<b>682,460.89</b>	<b>682,460.89</b>	<b>476.30</b>	<b>3,289,889.70</b>	<b>-</b>	<b>4,886,381.77</b>





1.00 Property, Plant & Equipment

**PATHARIA TEA ESTATE**  
**SCHEDULE OF PROPERTY, PLANT AND EQUIPMENTS**  
For the year ended 30th, June 2021

Particulars	Cost				R A T E	Depreciation			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		Charges during the year	Adjustment during the year	Closing Balance as on 30 June, 2021	
Estate & Development	107,213,891	4,001,124	-	111,215,015	0%	-	-	-	111,215,015
Building	78,613,750	242,100	-	78,855,850	10%	5,154,044	-	32,469,450	46,386,400
Machinery	36,244,859	-	-	36,244,859	10%	2,727,570	-	11,696,725	24,548,134
Motor Vehicles	4,763,829	149,690	-	4,913,519	10%	193,853	-	3,168,838	1,744,681
Office Equipment	385,134	142,800	-	527,934	5%	13,280	-	275,618	252,316
Furniture & Fixture	9,736	-	-	9,736	5%	108	-	7,680	2,056
Deep Tube Well	2,381,008	-	-	2,381,008	10%	174,070	-	814,376	1,566,632
Gas Line & Goods	6,790,857	-	-	6,790,857	10%	550,059	-	1,840,322	4,950,535
<b>Total</b>	<b>236,403,064</b>	<b>4,535,714</b>	<b>-</b>	<b>240,938,778</b>		<b>8,812,986</b>	<b>-</b>	<b>50,273,009</b>	<b>190,665,769</b>

Annexure - A





Patharia Tea Estates  
Calculation of Interest, AIT, Excise Duty & Charges  
For the year ended 30th June, 2021

Annexure-B

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 Realised During the Year	AIT	Bank Charge	Net Interest during the year	Encashment/ Withdraw	FDR Closing Balance
1	Bangladesh Krishi Bank, BTB,Ctg	139424/1791	22.12.16	1,080,000	6.00%	28-12-20	1,184,664	30-06-21	184	365	35,832	71,230	7,123	3,000	61,107	-	1,245,771
3	Bangladesh Krishi Bank, BTB,Ctg	573358/1452	25.10.18	6,500,000	6.00%	28-12-20	7,151,660	30-06-21	184	365	216,313	429,250	42,925	3,000	383,325	-	7,534,985
4	Bangladesh Krishi Bank,BTB,Ctg	1589	05.07.18	2,500,000	6.00%	01-07-20	2,731,541	08-07-20	7	365	3,143	-	-	3,000	(3,000)	2,728,541	-
5	Bangladesh Krishi Bank,BTB,Ctg	1591	07.08.18	5,605,500	6.00%	01-07-20	6,134,137	28-12-20	180	365	181,503	368,198	55,230	3,000	309,968	-	6,444,105
6	Janata Bank, Cantonment,Ctg	039460/8284	15.07.18	1,500,000	9.50%	01-07-20	1,646,862	27-07-20	26	365	11,145	95,159	9,516	2,500	83,143	1,730,005	-
7	Janata Bank, Cantonment,Ctg	071617/191	23.07.06	500,000	9.50%	23-04-21	571,819	30-06-21	68	365	10,120	35,010	3,501	-	31,509	-	603,328
8	Bangladesh Krishi Bank,BTB,Ctg	139206/48(8)	17.03.18	2,371,419	6.00%	28-12-20	2,593,399	30-06-21	184	365	78,441	155,754	23,363	3,000	129,391	-	2,722,790
9	Bangladesh Krishi Bank,BTB,Ctg	139422/1789	18.12.16	1,201,840	6.00%	28-12-20	1,318,861	30-06-21	184	365	39,891	79,282	7,928	3,000	68,354	-	1,387,215
<b>Sub Total</b>				<b>21,258,759</b>			<b>23,332,943</b>				<b>576,389</b>	<b>1,233,884</b>	<b>149,586</b>	<b>20,500</b>	<b>1,063,798</b>	<b>4,458,547</b>	<b>19,938,194</b>





**Patharia Tea Estates**  
**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, 2020	Interest Realised During the Year	AIT	Bank Charge	Net Interest during the year	Encashment/ Withdraw	FDR Closing Balance
1	Bangladesh Krishi Bank, BTB,Ctg	139424/1791	22.12.16	1,080,000	6.00%	28-12-20	1,184,664	30-06-21	184	365	35,832	71,230	7,123	3,000	61,107	-	1,245,771
3	Bangladesh Krishi Bank, BTB,Ctg	573358/1452	25.10.18	6,500,000	6.00%	28-12-20	7,151,660	30-06-21	184	365	216,313	429,250	42,925	3,000	383,325	-	7,534,985
4	Bangladesh Krishi Bank,BTB,Ctg	1589	05.07.18	2,500,000	6.00%	01-07-20	2,731,541	08-07-20	7	365	3,143	-	-	3,000	(3,000)	2,728,541	-
5	Bangladesh Krishi Bank,BTB,Ctg	1591	07.08.18	5,605,500	6.00%	01-07-20	6,134,137	28-12-20	180	365	181,503	368,198	55,230	3,000	309,968	-	6,444,105
6	Janata Bank, Cantonment,Ctg	039460/8284	15.07.18	1,500,000	9.50%	01-07-20	1,646,862	27-07-20	26	365	11,145	95,159	9,516	2,500	83,143	1,730,005	-
7	Janata Bank, Cantonment,Ctg	071617/191	23.07.06	500,000	9.50%	23-04-21	571,819	30-06-21	68	365	10,120	35,010	3,501	-	31,509	-	603,328
8	Bangladesh Krishi Bank,BTB,Ctg	139206/48(8)	17.03.18	2,371,419	6.00%	28-12-20	2,593,399	30-06-21	184	365	78,441	155,754	23,363	3,000	129,391	-	2,722,790
9	Bangladesh Krishi Bank,BTB,Ctg	139422/1789	18.12.16	1,201,840	6.00%	28-12-20	1,318,861	30-06-21	184	365	39,891	79,282	7,928	3,000	68,354	-	1,387,215
<b>Sub Total</b>				<b>21,258,759</b>			<b>23,332,943</b>				<b>576,389</b>	<b>1,233,884</b>	<b>149,586</b>	<b>20,500</b>	<b>1,063,798</b>	<b>4,458,547</b>	<b>19,938,194</b>

