

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

**THE PATHARIA 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 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.

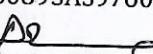
Place: Chattogram

Dated: 06th January, 2022

Ahmed Zaker & Co.

Chartered Accountants

DVC- 2201060893AS976002

Signed By- 
Arup Chowdhury, FCA
Partner

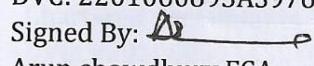
THE PATHARIA TEA ESTATE
STATEMENT OF FINANCIAL POSITION

As at 30th June, 2021

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

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
Revenue:			
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
(A) Total Income		74,431,857	64,957,256
Expenditure:			
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
Cost of Tea Manufactured		91,037,967	75,501,188
Add: Opening Stock of Tea		2,464,385	16,605,378
Cost Of Tea Available for Sale		93,502,352	92,106,566
Less: Closing Stock of Tea		9,632,246	2,464,385
(B) Cost Of Tea Sold		83,870,106	89,642,181
Profit Before Tax (A-B)		(9,438,249)	(24,684,925)
Less: Income Tax		409,477	675,951
Net Profit After Tax		(9,847,725)	(25,360,876)

Signed in terms of our separate report of even date annexed

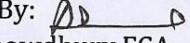
Ahmed Zaker & Co.
Chartered Accountants
DVC: 2201060893AS976002
Signed By:
Arup Chowdhury FCA
Partner

Place: Chattoogram
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)
	150,295,798	160,143,523
Add/(Less): Prior year's adjustment	-	-
Balance transfer to Balance Sheet	150,295,798	160,143,523

Place: Chittogram
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
Balance at the beginning of the year 01st July,2020				
Share Capital	263,970	-	-	160,993,275
General Reserve	-	910,000	-	263,970
Development Reserve	-	23,760	-	910,000
Capital Reserve	-	4,097,519	-	23,760
Net profit (after Tax) transferred from Profit & Loss A/C.		-	(9,847,725)	4,097,519
Balance at the ended 30th June, 2021	263,970	5,031,279	151,145,550	(9,847,725)
				156,440,799

Particulars	Share Capital	Reserve & Others	Unappropriated Profit	Total Equity
Balance at the beginning of the year 01st July,2019				
Share Capital	263,970	-	-	186,354,151
General Reserve	-	910,000	-	263,970
Development Reserve	-	23,760	-	910,000
Capital Reserve	-	4,097,519	-	23,760
Net profit (after Tax) transferred from Profit & Loss A/C.		-	(25,360,876)	4,097,519
Balance at the ended 30th June, 2020	263,970	5,031,279	(25,360,876)	(25,360,876)
				160,993,275
				166,288,524

Ahmed Zaker & Co.

Chartered Accountants
DVC: 2201060893AS976002
Signed By: Arup Chowdhury FCA

Partner

Place: Chattogram
Dated: 06th January, 2022



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
A) CASH FLOWS FROM OPERATING ACTIVITIES		
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	(568,506)	(539,070)
Increase/(Decrease) of Liabilities for Goods Expenses	-	624,159
Cash Generated From Operations	(7,036,265)	9,693,957
Interest Paid		
Net Cash Inflow/(Outflow) from Operating Activities	(7,036,265)	9,693,957
B) CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant & Equipment	(4,535,714)	(7,643,891)
Net Cash Inflow/(Outflow) from Investing Activities	(4,535,714)	(7,643,891)
C) CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Loan	9,000,000	239,296
Withdrawn	-	-
Net Cash Inflow/(Outflow) from Financing Activities	9,000,000	239,296
D) Net Increase/(Decrease) in Cash & Cash Equivalents	(2,571,979)	2,289,362
E) Cash & Cash Equivalents at the beginning of the year	3,136,010	846,648
F) Cash & Cash Equivalents at the ending of the year	564,030	3,136,010

Signed in terms of our separate report of even date annexed

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

Place: Chatogram
Dated: 06th January, 2022

**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	<u>240,938,778</u>	<u>236,403,064</u>
	(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	<u>50,273,009</u>	<u>41,460,023</u>
	Written down value (A-B)	<u>190,665,769</u>	<u>194,943,041</u>
	<i>***For Details Please See Annexure - A</i>		
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
		<u>13,759,188</u>	<u>7,981,230</u>
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 Rearing Parts	51,858	55,978
	Transport Repairing Parts	15,301	16,711
	Foodgrain (Ration)	-	156,579
	Medicine at Hospital	5,765	1,601
		<u>4,126,942</u>	<u>5,516,845</u>
2.02	Stock of Tea		
	Particulars	Quantity in KG.	
		2021	2020
	Stock of Tea	57,335	13,321
	Total	<u>57,335</u>	<u>13,321</u>
		Amount in Taka	
		2021	2020
	Stock of Tea	9,632,246	2,464,385
	Total	<u>9,632,246</u>	<u>2,464,385</u>
3.00	Short Term Investment		
	Investment (FDR)	19,938,194	23,332,943
		<u>19,938,194</u>	<u>23,332,943</u>



Notes No.	Particulars	Amount in Taka			
		June 30, 2021	June 30, 2020		
4.00	Advances, Deposits and Prepayments				
	Advances (4.01)	1,468,042	1,468,042		
	Deposits (4.02)	4,177,256	4,547,055		
		<u>5,645,298</u>	<u>6,015,096</u>		
4.01	Advances				
	Bangladesh Cha Sangsad (Food Grain) Manager , New Samanbagh Tea Estates	253,042 1,215,000 <u>1,468,042</u>	253,042 1,215,000 <u>1,468,042</u>		
4.02	Deposits				
	Sec. Dep. Jalalabad Gas T & D system Ltd. Security Deposit with PDB Advance Income Tax (2022-2021) Source Tax on FDR	3,471,104 400,000 156,566 149,586 <u>4,177,256</u>	3,471,104 400,000 403,858 272,093 <u>4,547,055</u>		
5.00	Accounts Receivable				
	Various Charges, Labour Charges Etc. For Iran Sales Loan receivable from BTB Staff - Note: 5.01 New Samanbagh Tea Estate Kashirpur Tea Estate	1,003,808 427,000 4,151,205 5,912,595 <u>11,494,608</u>	1,003,808 623,000 3,128,265 1,550,160 <u>6,305,233</u>		
5.01	Loan receivable from BTB Staff				
	CPF Loan: MD. Najaim Abdul Hannan	282,000 145,000 <u>427,000</u>	382,000 241,000 <u>623,000</u>		
6.00	Cash & Cash Equivalents				
	Cash in Hand Cash at Bank - Note-6.01	7 564,023 <u>564,030</u>	24 3,135,986 <u>3,136,010</u>		
6.01	Cash at Bank				
	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
	Total			564,023	3,135,986
7.00	Share Capital				
	Authorized Capital:				
	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		
		<u>1,000,000</u>	<u>1,000,000</u>		



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
Issued, Subscribed & Paid Up:			
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
		263,970	263,970

8.00 Provision for Taxation

Opening Balance	41,069,316	41,314,102
Add: Provision made during the year	409,477	675,951
	41,478,793	41,990,053
Less: Tax paid during the year	306,152	920,737
Closing Balance	41,172,641	41,069,316

9.00 Liabilities & Provision relating to Indian Transaction

Repatriation Expenses(India)	928,421	928,421
	928,421	928,421

10.00 Liability Against Security Deposits

S Mahmud International (Retention money for Factory)	1,002	1,002
Sharif Enterprise (Retention Money for Well Modification)	54,338	54,338
Afroj Enearge Serrvice Ltd(Retantion Money for Generato)	-	-
Star Enterprise (Ratantion Money for Gas)	156,358	156,358
	211,698	211,698

11.00 Sales of Tea

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
	403,076	406,782	68,246,089	57,764,225

12.00 Miscellaneous Income

Electricity Bill	224,004	121,200
	224,004	121,200

13.00 Tea Process Income

New Samanbagh Tea Estate (Made Tea)	1,022,940	3,128,265
Kashirpur Tea Estate (Made Tea)	4,362,435	1,550,160
	5,385,375	4,678,425

14.00 Schedule of Fuel & Electricity

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
	13,112,295	7,535,385



Notes No.	Particulars	Amount in Taka	
		June 30, 2021	June 30, 2020
15.00	Repair & Maintenance		
	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
		1,142,459	398,153
16.00	Short Term Loan		
	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
		38,679,177	29,679,177
17.00	Liabilities for Goods Expenses		
	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
Total		6,060,493	6,628,999



In the setting Expenses & Charges

Particulars	Qty in Kg	Gold Amount	Ware House Charges	Inspection Charge	Vis Chas	Brokerage	Sample Draw	Drawn Charges	Other Charges	Total
M/S. National Brokers Ltd.	139,021.10	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	18,177,479.10	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
Total	403,075.90	68,246,088.60	227,480.00	3,614.00	682,460.89	682,460.89	476.30	3,289,889.70	-	4,886,381.77



1.00 Property, Plant & Equipment

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

Particulars	Cost			Depreciation			Written Down value (WDV) as on 30 June, 2021	
	R	A	T	Charges during the year	Adjustment during the year	Closing Balance as on 30 June, 2021		
Opening Balance as on 01 July, 2020				Opening Balance as on 01 July, 2020				
Estate & Development	107,213,891	4,001,124	111,215,015	0%	27,315,405	5,154,044	-	
Building	78,613,750	242,100	-	78,855,850	10%	8,969,155	32,469,450	
Machinery	36,244,859	-	36,244,859	10%	2,727,570	2,727,570	11,696,725	
Motor Vehicles	4,763,829	149,690	-	4,913,519	10%	193,853	3,168,838	
Office Equipment	385,134	142,800	-	527,934	5%	262,338	275,618	
Furniture & Fixture	9,736	-	-	9,736	5%	7,572	7,680	
Deep Tube Well	2,381,008	-	-	2,381,008	10%	640,305	174,070	
Gas Line & Goods	6,790,857	-	-	6,790,857	10%	1,290,263	550,059	
Total	236,403,064	4,535,714	-	240,938,778	41,460,023	8,812,986	50,273,009	

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 Krishি Bank, BTB.Cg	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 Krishি Bank, BTB.Cg	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 Krishি Bank, BTB.Cg	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 Krishি Bank, BTB.Cg	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 Krishি Bank, BTB.Cg	139206/48(6)	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 Krishি Bank, BTB.Cg	139422/1789	18.12.16	1,201,840	6.00%	28-12-20	1,318,861	30-06-21	184	365	39,891	79,262	7,928	3,000	68,354	-	1,387,215
Sub Total				21,258,759			23,332,943				576,369	1,233,884	149,386	20,500	1,063,798	4,458,547	19,938,194



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 Recivable Amount As At 30th June, 2020		Interest Realised During the Year	AIT	Bank Charge	Net Interest during the year	Encashment/ Withdraw	FDR Closing Balance
											Interest Recivable Amount As At 30th June	Interest Realised During the Year						
1	Bangladesh Krishি 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 Krishি 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	42,925	3,000	383,325	-	7,534,985		
4	Bangladesh Krishি 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 Krishি 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	071647/191	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 Krishি Bank,BTB,Ctg	139205/48(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 Krishি 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	3,000	68,354	-	1,387,215		
Sub Total				21,258,759			23,332,943				576,389	1,233,884	149,586	20,500	1,063,798	4,458,547	19,938,194	



Annexure-B