

Private & Confidential

**STATEMENT OF ACCOUNTS
AND
AUDITORS' REPORT
OF**

CHITTAGONG CHEMICAL COMPLEX
Barabkund
Chattogram

For The Year Ended 30th June, 2019.

**Eastern Mansion , Suite # 5/07(5th Floor)
67/9 Pioneer Road, Kakrail, Dhaka-1000.**

AUDITOR'S REPORT

We have audited the annexed Financial Statements of **CHITTAGONG CHEMICAL COMPLEX LTD.** of Barabkund, Chattogram, Bangladesh which comprise the Statement of Financial Position as at 30th June, 2019 and the Statement of Profit or Loss & other Comprehensive Income, Statement of Changes in Equity for the year ended 30th June, 2019, Statement of Cash Flows for the year ended 30th June, 2019 and a summary of significant accounting policies and other explanatory notes.

Management responsibility for the financial Statement

Management of **CHITTAGONG CHEMICAL COMPLEX LTD.** is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRS) and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement.

Auditors' Responsibility

Our responsibility is to express an independent opinion on these Financial Statements based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statements.

Opinion

In our opinion, the Financial Statements present true and fair view, in all material respects, the Financial Position of **CHITTAGONG CHEMICAL COMPLEX LTD** as at 30th June, 2019. And its Financial Performance for the year ended 30th June, 2019 in accordance with Bangladesh Financial Reporting Standard (BFRS) and comply with applicable laws and regulations.

We also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made verification thereof.
- b) In our opinion, proper books of accounts as required by law have been kept by Company so far as it appeared from our examination of those books.
- c) In our opinion, the Statement of Financial Position and the Income Statement dealt with by the report are in agreement with the books of accounts.

Date: 2nd December, 2020
Dhaka - 1000.




SHAHA & COMPANY
Chartered Accountants

CHITTAGONG CHEMICAL COMPLEX
BARABKUND, CHATTOGRAM

Statement of Financial Position
For the year ended 30th June 2019

Particulars	Notes	As on 30th June 2019	As on 30th June 2018
Property Plant & Equipment			
A) Non Current Assets:		907,610,559	907,610,559
Fixed Asset	10	1,388,437,398	1,388,437,398
Less: Accumulated Depreciation		480,826,839	480,826,839
B) Intangible Assets			
Preliminary Expenses	11	922,506,654	1,056,572,867
C) Current Assets:		322,622,819	475,821,155
Raw Materials, Chemicals and Packing Materials	12	52,556,864	54,789,458
Stores, Spare & Accessories	13	49,027,990	48,848,411
Work in Process	14	5,885,923	5,885,923
Finished Goods	15	765,559	765,559
Current Account with Enterprise	16	148,103,314	146,781,508
Trade Debtors	17	6,757,879	6,756,084
Other Debtor	18	49,650	53,450
Advance Deposit & Prepayment	19	16,305,931	24,220,027
Advance Income Tax	20	2,556,183	2,556,183
Stores Issued on Loan		2,366,760	-
Cash & Cash Equivalent	21	38,246,766	185,164,552
D) Other Assets:		2,637,428,412	2,503,654,522
Accumulated Loss		2,614,422,179	2,480,648,289
Deferred Expense	30	23,006,233	23,006,233
Total Asset: A+B+C+D		4,790,168,444	4,943,659,103



Particulars	Notes	As on 30th June 2019	As on 30th June 2018
Equity & Liability			
Authorized Capital		<u>50,000,000</u>	<u>50,000,000</u>
A) Equity:		54,000,000	54,000,000
Issued Subscribes & Paid-up Capital	2	7,000,000	7,000,000
Govt. Equity/ Capital Contribution	3	47,000,000	47,000,000
B) Non-Current Liability:			
i) Long Term Liability		3,066,755,549	3,001,735,618
Foreign Currency Loan	6	2,159,304,275	2,110,158,874
Govt. Loan	7	741,423,994	726,806,044
Non-Development Govt. Loan (Pay off employees)	8	156,668,000	152,548,000
Gratuity Payables	9	9,359,280	12,222,700
C) Reserve & Surplus:		38,113,896	38,113,896
Tax Holiday Reserves u/s 15 B.B	4	686,834	686,834
Capital Reserve	5	37,427,062	37,427,062
D) Current Liability:		1,631,298,999	1,849,809,588
Creditors for Goods Supplied	22	5,529,977	5,389,231
Creditors for Expenses	23	45,322,338	221,849,813
Creditors for Other Finance	24	9,096,016	10,111,519
Current Account with TAPP	25	2,760,733	2,760,733
Current Account with Enterprise	26	5,084,724	5,110,069
BCIC H.O Current Account	27	1,137,554,876	1,277,270,722
BD Glass Sheet Factory	28	4,810,744	13,323,564
Loan from BCIC (Interest Free)	29	421,139,591	313,993,937
Total Equity: A+B+C+D		<u>4,790,168,444</u>	<u>4,943,659,102</u>

Company Secretary

Managing Director

Director

Dated : 2nd December, 2020
Dhaka - 1000



SHAHA & COMPANY
Chartered Accountants

CHITTAGONG CHEMICAL COMPLEX
BARABKUND, CHATTOGRAM

Statement of Profit or Loss & Other Comprehensive Income
For the year ended 30th June 2019

Particulars	Notes	2018-2019	2017-2018
Sales Revenue			
Gross Sales			-
Less: VAT			-
Net Sales		-	-
Less : Cost of Sales		-	-
Gross Profit/Loss		-	-
Less: Other operating Expense			
Salaries & Allowance (Admin)	31	27,657,217	34,490,103
General Administrative Expense	32	38,165,202	44,337,806
Audit Fee		65,500	40,000
Selling & Distribution Overhead	33	-	325,190
Financial Expense	34	67,885,971	67,284,084
		133,773,890	146,477,183
Operating Profit/Loss		(133,773,890)	(146,477,183)
Sales/Damage		-	-
Net Profit/Loss		(133,773,890)	(146,477,183)
Less: Contribution to Workers Profit Participation and Welfare Fund @ 5% on Net Profit		-	-
Other Expense (Pay off)		-	-
Net Profit before Income TAX		(133,773,890)	(146,477,183)
Provision for TAX		-	-
Net Profit/Loss after Tax		(133,773,890)	(146,477,183)
Add: Accumulated Loss up to Previous Year		(2,480,648,289)	(2,334,171,106)
Accumulated Profit/Loss transferred to Statement of Financial Position		(2,614,422,179)	(2,480,648,289)

Company Secretary

Managing Director

Director

Dated :2nd December, 2020
Dhaka - 1000



SHAHA & COMPANY
Chartered Accountants

CHITTAGONG CHEMICAL COMPLEX

BARABKUND, CHATTOGRAM Statement of Changes in Equity

For the Year ended 30th June, 2019

Particulars	Amount in Taka				Total Amount
	Share Capital	Govt. Equity/ Capital Contribution	Tax Holiday Reserve	Capital Reserve & Surplus	
Balance as on 01 July, 2018	7,000,000	47,000,000	686,834	37,427,062	92,113,896
Paid up Capital Addition	-	-	-	-	-
Net Profit/ Loss after tax during the year	-	-	-	-	-
Shareholder's Equity as on 30th June, 2019	<u>7,000,000</u>	<u>47,000,000</u>	<u>686,834</u>	<u>37,427,062</u>	<u>92,113,896</u>
Balance as on 01 July, 2017	7,000,000	47,000,000	686,834	37,427,062	92,113,896
Paid up Capital Addition	-	-	-	-	-
Net Profit/ Loss after tax during the year	-	-	-	-	-
Shareholder's Equity as on 30th June, 2018	<u>7,000,000</u>	<u>47,000,000</u>	<u>686,834</u>	<u>37,427,062</u>	<u>92,113,896</u>



**CHITTAGONG CHEMICAL COMPLEX
BARABKUND, CHATTOGRAM**

Statement of Cash Flows
For the year ended 30th June 2019

Particulars	FY 2018-2019	FY 2017-2018
A. Cash Flow From Operating Activities:	(346,003,929)	124,942,895
Net Profit/Loss before Tax	(133,773,890)	(146,477,183)
Depreciation	-	-
Add: Depreciation	6,280,550	-
Increase/Decrease in Current Assets	(218,510,589)	271,420,078
Increase/Decrease in Current Liabilities		
B. Cash Flow From Investment Activities:	134,066,213	(36,651,958)
Increase/Decrease in non current assets Fixed Assets	134,066,213	(36,651,958)
C. Cash Flow From Financial Activities:	65,019,931	69,141,433
Increase/Decrease in non current liabilities	65,019,931	69,141,433
Increase/Decrease in Share Capital	-	-
Net Cash Increase/Decrease (A+B+C)	(146,917,786)	157,432,370
Add: Cash and Bank Balance Opening	185,164,552	32,208,213
Cash and Bank Balance at the Closing of the year	38,246,766	189,640,583



CHITTAGONG CHEMICAL COMPLEX
BARABKUND, CHATTOGRAM
Statement of Cost of Sales
For the year ended 30th June 2019

Particulars	Amount in Taka	
	2018-2019	2017-2018
VARIABLE COST		
Direct Material Cost		
Raw Material Consumed	-	-
Chemicals Consumed	-	-
Packing Material Consumed	-	-
Total Material Cost	-	-
Direct/Contract Labor Casual	-	-
Factory Overhead (Variable)		
Indirect Material Consumed	-	-
Natural Gas Usage as Fuel	-	-
Oil & Lubricants	-	-
Spare and Accessories	-	-
Stores Consumed	-	-
Repairs & Maintenance	-	-
Other Factory Overhead	-	-
Total Variable Factory Overhead	-	-
Total Variable Cost	-	-
Fixed Cost		
Direct Factory Wages & Allowance	-	-
Fixed Factory Overhead		
Factory Insurance	-	-
Factory Depreciation	-	-
Other Factory Overhead	-	-
Total Fixed Factory Overhead	-	-
Total Fixed Cost	-	-
Net Manufacturing Cost	-	-
Add: Opening Work in Process	5,885,923	5,885,923
	5,885,923	5,885,923
Less: Closing Work in Process	5,885,923	5,885,923
Cost of Goods Manufactured	-	-
Add: Opening Stock of Finished Goods	765,559	765,559
Total Cost of Goods available for Sale	765,559	765,559
Less: Closing Stock of Finished Goods	765,559	765,559
COST OF SALES	-	-



CHITTAGONG CHEMICAL COMPLEX
BARABKUND, CHATTOGRAM
Notes to the Accounts for the year ended 30th June 2019

Note No-01

CORPORATE STATUS & ACTIVITIES:

Note no 1.01

Chittagong Chemical Complex is the combination of two units namely the Chemical Industries of Bangladesh (CIB) and the Dichloro-Diphenyl-Trichloroethane (DDT) Factory, a unit of BCIC, CIB which was a public limited company was nationalized by the Government vide p.o 27/1972 and was placed under the Management of BFCPC. Thereafter as per order of Ministry of Industries, Government of Bangladesh vide memo no MI/CA-3(19)/79 dated:29.02.1980.CIB and DDT Factory were merged as Chittagong Chemical Complex. The Complex was declared closed with effect from 15.12.2002 according to the Government decision as circulated by BCIC head office Circular no BCIC/CO/1.78/2002/1638 dated 10.12.2002

In the Meeting held on 12/04/2009 with the high officials of Ministry of Industries honorable Prime Minister wished to re start the closed Chittagong Chemical Complex. As a continuous process, the then Industry Minister inauguration the re start work in favour of honorable Prime Minister. A committee was formed by Prime Minister office as per order no-53.23.01.00.03.2010-195(12), dated-03/05/2010 to recommend the profitability of re starting work of CCC. According to the recommendation of the Committee, Prime Minister office took decision to re start Chittagong Chemical Complex through office order no-36.063.018.01.00.006.2008 (part)-13 dated 24-01-2011 issued by Ministry of Industries. As per that order completing all the procedures & formalities a contract was signed between Chittagong Chemical Complex and Wuhan Anyang Science & Technology Co. Ltd, China on 24/04/2013 for the period of 14 (Fourteen) Calendar Months. Re starting work of CCC is still going on.

Note No 1.02

Business Activities:

The main objective of the Company were manufacturing and marketing of Caustic Soda, Liquid Chlorine, HCL & Bleaching powder. The attainable capacity of the company is Caustic Soda 6600 MT/year, Liquid Chlorine 1125 MT/year, Hydrochloric Acid: 9900 MT/year, Bleaching Powder: 3300 MT/year.

Note No-1.03

Components of the Financial Statements:

These Include-

- a) Statement of Financial Position as at 30th June 2019
- b) Statement of Income & Expenditure for the year ended 30th June 2019
- c) Statement of Changes in Equity for the Year ended 30th June 2019.
- d) Statement of Cash Flows for the Year ended 30th June 2019.
- e) Notes to the Accounts for the year ended 30th June 2019

Note No-1.03

Compliance:

The Financial Statements have been prepared in compliance with-

- i) requirements of the Companies Act, 1994 and as per Format prescribed by BCIC and
- ii) the requirements of the Bangladesh Accounting Standard (BAS) as prescribed and adopted by the institute of Chartered Accountants of Bangladesh (ICAB)

Note No-1.04

Reporting Period and Currency:

The Company represents the financial statements from 1st July to 30th June. These financial statements cover one year from 1st July 2018 to 30th June 2019.

Note No-1.05

Principle/Basis:

The Financial Statements have been prepared on the basis of historical cost convention and incomes are recognized and expenditure are accounted for on accrual basis



	Amount in Taka	
	2018-2019	2017-2018
Note No-02		
SHARE CAPITAL		
<u>Authorized:</u>		
5,000,000 Ordinary Shares of TK 10 each	<u>50,000,000</u>	<u>50,000,000</u>
<u>Issued, Subscribed and Paid up Capital:</u>		
700,000 Ordinary Shares of Tk 10 each	<u>7,000,000</u>	<u>7,000,000</u>
Note No-03		
GOVERNMENT EQUITY/CAPITAL CONTRIBUTION:		
The Balance is as per Last Year account	<u>47,000,000</u>	<u>47,000,000</u>
Note No-04		
TAX HOLIDAY RESERVES U/S-15 B.B		
The above Balance has been Carried forward from last year	<u>686,834</u>	<u>686,834</u>
Note No-05		
CAPITAL RESERVE		
The above Balance has been Carried forward from last year	<u>37,427,062</u>	<u>37,427,062</u>
Note No-06		
FOREIGN CURRENCY LOAN/GRANT		
ADB Loan Note No-6.1	44,705,886	44,705,886
JBIC (OECF) Note No-6.2	2,114,598,388	2,065,452,988
	<u>2,159,304,275</u>	<u>2,110,158,874</u>

Note No-6.1

ADB Loan:

The above amount is made up as follows:

It presents US Dollar loan from Asian Development Bank (ADB), which have been arrived as under:

Principal in F.C US\$	Principal Amount in Tk	Exchange Fluctuation		
\$ 1251351 @ TK.26.644	33,340,899	6,026,987	39,367,886	39,367,886
Payment				
Less: \$67500 @ TK. 26.644	(1,798,470)	(1,567,530)	(3,366,000)	(33,366,000)
\$11,835,851	31,542,429	4,459,457	36,001,886	36,001,886
Add: Interest up to 93			8,704,000	8,704,000
	<u>31,542,429</u>	<u>4,459,457</u>	<u>44,705,886</u>	<u>44,705,886</u>

Note No-6.2

JBIC (OECF) Loan:

The Loan Was received for improvement scheme of cc plant and shall be repayable within 20 (twenty) years moratorium 30 (thirty) half-Yearly installments commencing from 31-12-2000 vide govt. order no shim/pough/3/23(5)/90/120 dated 07-09-1996. Interest is being charged 6% per annum on principal amount as per govt. order no Ag/awe.Dt/wewe-13/04/368 dated 17-03-2004

The break up is as follows

Principal Amount	819,090,000	819,090,000
Add. Cumulative Interest	1,246,362,988	1,197,217,588
Add: Interest during the year	49,145,400	49,145,400
Closing Balance	<u>2,114,598,388</u>	<u>2,065,452,988</u>



Note No-07

Govt Loan (ADP):

Pre- Liberation ADP Loan (Note No- 07.01)	10,861,260	10,861,260
ADP Loan for BMRE of DDT project (Note No-07.02)	24,537,286	24,537,286
ADP Loan for IS (Improvement Scheme) of CCC (Note No-07.03)	706,025,448	691,407,498
Closing Balance	741,423,994	726,806,044

Note No-07.01

Pre- Liberation ADP Loan

Principal Amount	107,846	107,846
Add: Interest up to 1992-1993	10,753,414	10,753,414
Add: Interest during the Year	-	-
	10,861,260	10,861,260

Note No-07.02

ADP Loan for BMRE of DDT Project

Principal Amount	17,643,000	17,643,000
Add: Interest up to 30-06-1992	6,894,286	6,894,286
Add: Interest during the Year	-	-
	24,537,286	24,537,286

Note No-07.03

ADP Loan for IS (Improvement Scheme) of CCC

Principal Amount	292,359,000	292,359,000
Add: Interest up to 2017-2018	399,048,498	384,430,548
Add: Interest during the Year	14,617,950	14,617,950
	706,025,448	691,407,498

Note No-08

Govt Loan (Pay off):

The above amount has been received from Govt. through BCIC Head office as Non Development Loan for Payment of Employees benefit and others during closing of the Factory on 15-12-2002. Interest is being Charged @5% per annum on Principal amount as per Govt. order no. Ag/awc.Dt/wewea-13/04/368 dated 17-03-2004. Besides this, interest is being charged @ 8% from the date of disbursement of the said Loan:

Principal Amount	82,400,000	82,400,000
Add: Interest up to last year	70,148,000	66,028,000
Add: Interest during the Year	4,120,000	4,120,000
Closing Balance	156,668,000	152,548,000

Note No-09

Gratuity Payables

Opening Balance	12,222,700	10,964,618
Add: Charged during the year	1,357,640	4,006,002
	13,580,340	14,970,620
Less: Final Payment	4,221,060	2,747,920
Closing Balance	9,359,280	12,222,700

Note No-10

Annexure-A

Property Plant & Equipment:

At Cost	1,388,437,398	1,388,437,398
Less: Accumulated Depreciation	480,826,839	480,826,839
Closing Balance	907,610,559	907,610,559



Note No-11

Preliminary Expenses

Factory Pre Start Expenses:

Salaries & Wages	13,001,063	13,001,063
Overtime	335,405	335,405
Other Factory overhead	2,884,372	2,884,372
Raw Materials, Chemicals & Packing	16,864,066	13,293,266
Printing & Stationary	783,854	783,854
Repair & Maintenance	6,397,603	6,397,603
Training Expense	23,801	23,801
TA & DA	6,698,375	6,639,931
Entertainment	1,175,331	1,166,294
Honorium	1,113,425	780,925
Advertisement & Publicity	1,235,006	1,235,006
T & T	3,810	3,810
Miscellaneous	21,225	21,225
Casual Labor	61,795	61,795
Power/ Electricity	17,051,885	17,051,885
Fuel, Oil & Lubricant	1,538	1,538
Natural Gas	33,598,273	33,598,273
Bank Commission	1,744,702	1,744,702
Vehicle Running Expense	100,945	100,945
Laboratory Materials	316,500	316,500
Office Expense	250	250
Postage & Telegram	630	630
Soil Test	8,058	8,058
Carrying Charge	56,550	56,550
Croceries & Cutleries	4,560	4,560
Consultant Fee	3,600	3,600
Hotel Charge	35,440	35,440
Survey Fee	41,400	41,400
Sub Total	103,563,463	99,592,682
Assets:		
Office Equipment	434,975	434,975
Boundary Wall	1,437,295	1,437,295
Soft Furniture	20,560	20,560
Furniture's & Fixtures	548,396	548,396
Books etc	250	250
Laboratory Chemical	237,155	237,155
Repair & Maintenance Laboratory	395,557	395,557
E- Type Building	835,032	835,032
33 KV Control Room	39,089	39,089
Caustic Solidification	188,955	188,955
Water Refinery Filter	114,586	114,586
33 KV Overhead Line	3,932,332	3,932,332
Canon Lide 120 Canon	4,725	4,725
UPS	2,835	2,835
Desktop Computer 2 No's	78,500	78,500
High Pressure Pumping Motor	332,300	332,300
Rep. of Hypo Tank	3,294,421	
Centrifugal Pumping Motor	640,800	640,800
Loose Tools & Equipment	898,975	898,975
Centrifugal Pump	718,000	718,000
Guptakhali Dump	157,035	157,035
Anser Barack	194,384	194,384
Rep. of MPIC Building	287,583	287,583
Comed Plastic Lowdown	126,106	126,106
CMS Fencing	166,005	166,005
Hospital Building	453,282	453,282
Rep of D-Type Building	318,405	318,405
Rep of Telephone Exchange	183,525	183,525



Pocket Gate of 3rd Floor Building	26,084	26,084
Rep Wood Bridge	173,800	173,800
Katatarer Bera	264,562	264,562
Rep Sub Station	85,476	85,476
Boundary Wall of H.S Side	195,216	195,216
Rep of overhead Tank	788,045	788,045
Cooling Tower Control Room	141,846	141,846
Rep of D-2 Type Building	134,709	134,709
Rep of Salt Godown	6,434,687	
33KV Power Station	878,094	878,094
Rep of 3 No Vehicle	1,366,760	1,366,760
Spares, Accessories, Stores	514,227	4,501,992
MD Office	182,453	182,453
Gas Line	1,597,160	1,597,160
Rep of Security Post	54,105	54,105
Rep of 9 No Godown	71,047	71,047
Changes of CGI Sheet of C.P	180,308	180,308
MS Angel & Caustic Plant	102,377	102,377
Old Caustic Plant	188,955	188,955
Wood Work	81,408	81,408
Design Processing	108,000	108,000
Boiler Flacking Plant Install	285,284	285,284
DDT Godown	61,445	61,445
Rep of D Type Building	461,180	461,180
Rep of B Type Building	355,506	355,506
Motor Plant, Hypo Tank	155,512	155,512
Boiler Flacking Plant Tower	80,886	80,886
Welding, Building Socket Well	649,066	649,066
Electric Cable	62,000	62,000
Celling Fan	3,412	3,412
Repairs of Canteen	72,426	72,426
Repairs of Laboratory	42,515	42,515
Repairs of C-1 Building	23,423	23,423
Repairs of Boiler House	39,764	39,764
Way- Bridge Scale	1,970,000	1,970,000
Front side Road of DDT Gate	14,651	14,651
Repairs of Workshop	506,526	506,526
Maintanance Office	184,462	184,462
Repairs of Trooper No 02-0269	125,895	125,895
Repairs of Transformer	470	470
Repairs of E-Type Building	135,076	135,076
Repairs of Fork Lift	136,353	136,353
Repairs of Pump House	77,865	77,865
Welding Machine	22,050	22,049
Sub Total	35,076,149	29,334,805
HCL Plant No 4	492,569	492,569
Plant & Machinery	783,374,474	927,152,811
Closing Balance	922,506,654	1,056,572,867

Note No -12

Raw Materials, Chemical & Packing Materials

Raw Material

Sea Salt	3144200 Kg	29,182,383	31,333,983
Lime Store A Grade	107.750 MT	170,937	170,937
Lime Store B Grade	0.090 MT	99	99
Soda Ash	2500 Kg	189,115	190,952
Alum	6090 Kg	52,443	128,292
Quick Lime	473.925 MT	8,712,256	8,715,565
Graphite Rod	23 Nos	46,665	46,665
Flaming Membrane	100 Nos	1,716,411	1,716,411
Cathode Gasket A-1	9 Noss	31,630	31,630
Anode Frame Gasket	247 Nos	856,582	856,582
Anode Sheet Gasket	494 Nos	953,939	953,939
Cathode Frame Gasket Type A-2	238 Nos	846,980	846,980
Cathode Frame Gasket Type A-3	10 Nos	36,003	36,003
Barium Chloride	62.156 MT	1,174,958	1,174,958
Micro Cell	32.037 MT	1,538,046	1,538,046
Total		45,508,448	47,741,042



Chemical			
Meghan Flock	100 Kg	126,302	126,302
Potassium Chloride	395 Kg	2,808	2,808
Graphite Powder	316 Kg	16,976	16,976
Asbestor Powder	348.50 Kg	5,846	5,846
Argon Gas	18.80 M3	10,515	10,515
S.T.D Gas/Cylinder	1 (Cyl)	10	10
Alfa Cellulose	10800 Kg	1,401,893	1,401,893
Purolite	400 Ltrs	288,797	288,797
Ferus Sulphate	1.10 Lbs	27	27
Dianon Skib (Cation Resin)	50 Kg	9,910	9,910
Danion Saioap (Anion Resin)	150 Kg	36,012	36,012
Boric Acid	120 Kg	9,624	9,624
Sulphuric Acid	2.50 Ltrs	425	425
Nitric Acid	14.29 Ltrs	4,297	4,297
Chloromic Acid	2 Ltrs	452	452
Zeolite-255	174 Kgs	78,872	78,872
Denatured Spirit		1,031	1,031
Carbolic Acid		4	4
Liquid Parafin		250	250
Bromo Thymal		360	360
Cooper Sulphate		213	213
Barium Carbonate		30	30
Potassium Thysomate Oxide		4,805	4,805
Nitro Benzene		6,727	6,727
Sodium by Carbonate		78	78
Casin		88	88
Char Cal A Powder		30	30
Activated Alumina		15,814	15,814
Potassium Chloride		325	325
Zinc Oxide Extra		44	44
Aluminum Oxide		648	648
Citric Acid Food Grade		27,600	27,600
Talcum Powder		700	700
Calcium Carbonate		3,656	3,656
Calcium Carbonate		18	18
Thermosist		315	315
Sodium Sulphite		65,430	65,430
Scalgin HIBITOR for RO		107,500	107,500
Caustic Soda (Flaks)		950	950
Sucross		54,825	54,825
Silika Gel		1,680	1,680
Feron Gas		211,295	211,295
M.Round		8,400	8,400
Total		2,505,582	2,505,582
Packing Material			
Gunny Bag		49,664	49,664
Polythene Bag		35,872	35,872
WPP Bag		4,989	4,989
WPP Bag 22"*21"		5,704	5,704
Polythene Bag for WPP Bag		723	723
28"*23"*0.09 mm		77	77
Polythene Bag for WPP Bag		255	255
WPP Bag L-22",B-21"		5,154	5,154
Polythene Bag 1-28",B-23",0.09 mm		8,751	8,751
WPP Bag 1-21.50", B-12.50"		12,251	12,251
WPP Bag L-24"*38"		1,989,214	1,989,214
MS Sheet 8"*4"*24g		339,625	339,625
MS Sheet 6"*3"*28g		136,250	136,250
WPP Polythene Bag for Caustic Soda		1,954,305	1,954,305
Total		4,542,834	4,542,834
Grand Total		52,556,864	54,789,458



Note No-13

Spares & Accessories, Store

Opening Balance	48,848,411	48,383,374
Addition During the Year	236,215	549,485
	49,084,626	48,932,859
Adjustment During the Year	56,636	84,448
Closing Balance	49,027,990	48,848,411

a) Spare & Accessories

Mechanical Spare & Accessories	19,686,902	19,684,874
Electrical Spare & Accessories	13,661,574	13,649,612
Sub Total	33,348,475.95	33,334,486

b) Stores

Construction & Building Materials	138,427	117,802
Hardware & Abrasive	96,346	94,425
Household & Commercial	39,144	39,144
Iron Steel & Non Ferrous	998,812	998,812
Pipe, Tube & Fitting	7,571,989	7,606,753
Refectories	1,486,279	1,486,279
Fuel Oil & Lubricants	814,479	731,112
Paints & Varnishes	131,960	108,117
Loose Tools & Minor Equipment	189,462	211,334
Domestic Equipment	243,380	184,119
Cord Ropr & Chains	77,720	77,720
Packing Gasket & Insulating	2,067,688	2,067,688
Laboratory Equipment	230,403	230,403
Office Equipment	333,003	306,058
Miscellaneous	1,260,423	1,254,160
Sub Total	15,679,514.04	15,513,925
Garnd Total (a+b)	49,027,990	48,848,411

The amount is lying unrealized and unadjusted for a long time. Attempt should be made either to realize or adjust.

Note No-14

Work in Process

C.C Plant	14.01	1,073,962	1,073,961
D.D.T Plant	14.02	4,811,962	4,811,962
Closing Balance		5,885,923	5,885,923

Note No-14.01

C.C Plant:

	Quantity (M.T/Pes)	Rate (Tk.)		
Sea Salt	32.5	2960	96,200	96,200
Feron Gas	2.353	333000	783,549	783,549
Sulphuric Acid	5	8970	44,850	44,850
M.S Sheet 26 swg	79	382	30,178	30,178
M.S Sheet 28 swg	4	247	988	988
M.S Sheet 24 swg	68	765	52,020	52,020
G.I Sheet 26 swg	94	704	66,176	66,176
Total			1,073,962	1,073,961

Note No-14.02

D.D.T Plant

Alcohol	26.965	40310	1,086,959	1,086,959
Oleum	16.105	7260	116,922	116,922
Liquid Chlorine	148.471	19274	2,861,630	2,861,630
Caustic Soda (L)	1.844	29923	55,178	55,178
Nansa	0.01	58600	586	586
Benzene	44.787	15421	690,687	690,687
Total			4,811,962	4,811,962

The amount is lying unrealized and unadjusted for a long time. Attempt should be made either to realize or adjust.

Note No-15

Finished Goods:

Caustic Soda (L)	26,961	27,000	727,947	727,947
Hydrolic Acid	5,256	5,000	26,280	26,280
Sulphuric Acid	3,333	3,400	11,332	11,332
Closing Balance			<u>765,559</u>	<u>765,559</u>

Note No-16

Current Account with Enterprise (Receivable)

These Amount Consists of as follows

Running Factory	a	19,401,781	18,054,276
Closed/Pay off Factory/Handed over	b	128,701,533	128,727,232
Closing Balance		<u>148,103,314</u>	<u>146,781,508</u>

a) Running Factory

Ashuganj Fertilizer & Chemical Co. Ltd	1,648,871	1,664,630
Shahjalal Fertilizer Co. Ltd	28,736	28,736
Shitakundu Glass Factory Ltd.	5,018,402	
Karnaphuli Paper Mills Ltd	11,148,431	11,271,171
Dhaka Leather Company Ltd.	30,400	
Di- Amonium Phosphet (DAP) Fertilizer co. Ltd	3,790	3,790
Polash Urea Fertilizer Factory Ltd	343,978	210,721
Shahjalal Fertilizer Co. Ltd (Former NGFFL)	783,032	783,032
Bangladesh Gas Sheet Factory Ltd		4,038,531
Training Institute for Chemical Industries	383,260	52,154
Ghorashal Polash Urea Fertilizer Project	11,371	
Bangladesh Insulator and Sanitary Ware Factory Ltd	1,511	1,511
Sub- Total	<u>19,401,781</u>	<u>18,054,276</u>

b) Closed/Pay off Factory/Handed over

Kohinnor Battery Mfg Ltd	23,147	23,147
North Bengal Paper Mills Ltd	99,881,501	99,881,501
Karnaphuli Rayon & Chemicals Ltd	8,120,431	8,120,431
Dhaka Leather Co. Ltd	-	25,700
Khulna News Print Mills Ltd.	20,676,453	20,676,453
Sub-Total	<u>128,701,533</u>	<u>128,727,232</u>
Grand Total	<u>148,103,314</u>	<u>146,781,508</u>

Note No-17

Trade Debtors:

Opening Balance	6,756,084	6,768,883
Addition During the Year	-	-
	<u>6,756,084</u>	<u>6,768,883</u>
Adjustment During the Year	-	12,799
Closing Balance	<u>6,756,084</u>	<u>6,756,084</u>
BD Meteorological Department	12,996	12,996
Chittagong City Corporation	39,412	39,412
Dhaka WASA	959,533	959,533
Eastern Refinery Ltd	19,326	17,531
Kohinoor Chemical Co. Ltd	70,588	70,588
Ministry of Health	5,221,178	5,221,178
Ministry of Defense	384,012	384,012
KAFCO	14,104	14,104
Navel Store Dept.	36,730	36,730
R.B Corporation	-	-
Total	<u>6,757,879</u>	<u>6,756,084</u>

The amount is lying unrealized and unadjusted for a long time. Attempt should be made either to realize or adjust.



Note No- 18

Other Debtors:

Opening Balance	53,450	46,450
Addition During the Year	-	7,000
	53,450	53,450
Received During the Year	3,800	-
Closing Balance	49,650	53,450
Janata Bank Ltd. Sk. Mujib Road, Agrabad, Ctg. (M/S Amin Scale against Bank Guarantee)	38,500	38,500
Post Office, Barobkundo, Ctg.	11,150	14,950

Note No-19

Advance, Deposit & Prepayments

Opening Balance	24,220,027	24,702,565
Addition During the Year	31,094	498,073
	24,251,121	25,200,638
Adjustment During the Year	7,945,190	980,611
Closing Balance	16,305,931	24,220,027
a) Advance		
Advance against Salary	117,300	86,583
Advance for TA_DA 377	377	-
Advance for Stores Purchase & Expense	3,752,719	4,121,253
Advance to Contractors	-	7,576,656
Advance against Prime Minister Relief Fund	45,684	45,684
Sub-Total	3,916,080	11,830,176
b) Deposit (Security)		
Linde (BD) Ltd.	212,756	212,756
Karnaphuli Gas Distribution Co. Ltd (KGDCL)	12,082,174	12,082,174
Power Development Board	49,595	49,595
Fixed Deposit (Security) for Affiliation of CCC High School	45,327	45,327
Sub-Total	12,389,851	12,389,851
Grand Total	16,305,931	24,220,027

Note No-20

Advance against Income Tax:

Tax Deducted from Sales Bill	657,715	657,715
Amount Deducted by Custom Authority	1,898,468	1,898,468
Add: During the Year	-	-
Total	2,556,183	2,556,183

Note No-21

Cash & Cash Equivalent:

Cash in Hand		24,626	20,355
Cash at Bank	21.01	38,222,140	185,144,197
Total		38,246,766	185,164,552

Note No- 21.01

Cash at Banks:

Janata Bank Ltd. SK. Mujib Road, Ctg	Account No STD A/C No-15	1,931,059	3,576,428
Janata Bank Ltd. Barobkundo, Ctg	STD A/C No-2	36,291,081	181,567,769
		38,222,140	185,144,197

Note No-22

Crediters for Goods Supplies:

Sundry Crediters for Goods Supplied	22.01	1,049,478	950,341
Cash Purchase Clearing Account	22.02	43,409	1,800
Import Clearing Account	22.03	4,437,090	4,437,090
Closing Balance		5,529,977	5,389,231



Note No-22.01

Sundry Creditors for Goods Supplied

M/S Abu Taher & Sons	42,460	15,000
Al-Amin Trading	285,550	285,550
R.B Corporation	8,334	8,334
R.B Chemical	295,000	295,000
Industrial Suppliers	33,416	33,416
Butterfly Marketing Ltd	44,095	44,095
Alif Eng. Workshop	16,958	16,958
Eastern Cables	251,988	251,988
Gazi Wire Ltd	43,515	-
Moon Traders	28,162	-
Total	1,049,478	950,341

Note No-22.02

Cash Purchase Clearing Account:

Mr. Jalal Uddin Ahmed	-	1,800
Shyamal Kumar Chaklader	220	-
Sajal Debnath	42,689	-
Nurul Amin Bhy.	500	-
Total	43,409	1,800

Note No-22.03

Import Clearing Account:

Shadaran Bima Corporation	4,437,090	4,437,090
Addition During the Year	-	-
Closing Balance	4,437,090	4,437,090

The amount is lying unadjusted for a long period. Which should be adjusted.

Note No-23

Creditors for Expenses:

Power Development Board	145,804	220,828
Karnaphuli Gas Distribution Ltd.	24,679	1,420,576
Audit Fee	65,500	40,000
Land Development Tax	-	28,813,368
Union Tax	680,000	740,000
VAT Claim from Govt. Custom Authority	43,317,915	43,317,915
Unpaid Salaries/Wages	651,316	3,138,582
Istiak Motor Works	380,208	380,208
Uniform & Liveries	56,916	-
M/S WASTCL	-	143,778,337
Total	48,322,338	221,849,813

Note No-24

Creditors for other Finance:

Deduction & with Holding A/C from Employees & Others	24.01	3,977,244	4,767,452
Advance Received from Customer	24.02	1,497,394	1,497,394
Security Money Retained	24.03	3,621,378	3,846,672
Total		9,096,016	10,111,519

Note No-24.01

Deduction & with Holding A/C from Employees & Others:

Head Office & other Provident Fund		920,356	1,063,034
CCC Welfare Fund		305,673	195,913
Revenue Stamp		26,930	63,690
Suppliers Income Tax		190,668	192,897
Value added Tax (VAT)		1,160,367	1,323,455
CCC Co-operative Store		1,064	1,064
Deduction with Govt. Commercial Audit objection	24.01.01	902,179	902,179
Nurul Islam Ex-SAS		193,476	14,069
Grow more Food Committee		81,610	46,110
Sromik Kormochari Union		1,350	2,050
CCC Provident Fund		7,585	836,565
Mr. Abdul Hannan, DCE (M)		4,500	4,500
Late Abdus Salam, D.M (MPIC)		3,500	3,500
Mr. Shamsul Haque, S.O		2,500	2,500
Advance Income Tax		175,486	115,927
Total		3,977,244	4,767,452



Note No- 24.01.01

A) Deduction for Govt. Commercial Audit from pay off (workers Maintenance Dept.)	130,563	130,563
B) Deduction for Govt. Commercial Audit from pay off (Workers Admin Dept.)	126,682	126,682
C) Deduction for Govt. Commercial Audit from pay off (Workers Production Dept.)	215,051	215,051
D) Deduction for Govt. Commercial Audit from Final Settlement of Officers	429,884	429,884
Total	902,179	902,179

Note No-24.02

Advance Received from Customer:

M/S Abul Khaeer Steel	80,503	80,503
M/S Abul Khaeer Steel Products	24,376	24,376
M/S Alternative Approach	1,378	1,378
M/S Annanda Chemicals	826	826
M/S Appollo Steel Mills	2,895	2,895
M/S Ahmed Bhowami Textile Mills	1,807	1,807
M/S Azad Colour Co.	9,801	9,801
M/S Asif Steel Mills	1,541	1,541
M/S A.K Chowdhury	5,000	5,000
M/S Al-Noor Steel Complex	13,667	13,667
M/s A.B Engineering & Steel Works	34,058	34,058
M/S Alam Industries	11,833	11,833
M/S Appollo Ispat Complex	11,337	11,337
M/S Bangla Steel Works	3,705	3,705
M/S Banglow Chemical	3,066	3,066
M/S Bangla Union Steel Mills	3,625	3,625
M/S Basic Chemical Industries	6,534	6,534
M/S Bhuiyan Chemical	566	566
M/S Chittagong Steel Mills	307,455	307,455
M/S Ctg. Dyeing Finishing & Printing Mills	630	630
M/S Crystal Chemical	11,769	11,769
M/S City Chemical Works	21,504	21,504
Dhaka City Corporation	1,395	1,395
Dhaka University	5,152	5,152
Dinajpur Jute Mills	569	569
Eastern Chemical Industries	995	995
Farook Chemical Industries	1,171	1,171
Glaxco Welcome	1,610	1,610
G.E Biman	4,351	4,351
Ghorasal Power Station	2,565	2,565
H.K Chemical	1,158	1,158
Al- Nooe Zdibal Oils	8,855	8,855
Commin frx Wood Commer	7,326	7,326
Hossain Pulp & Paper Mills	115,112	115,112
Hyundai	117,329	117,329
Abul Khaeer Condenced Milk	7,980	7,980
Hakani Paper & Board Mills	2,791	2,791
Hochest Mariner Russel	945	945
Hossain Board Mills	3,621	3,621
Inter Export International	1,409	1,409
Janata Chemical	519	519
Javed Steel Mills	12,254	12,254
Karnaphull Steel Mills	21,651	21,651
K.I.Y Steel Mills	69,743	69,743
Kaurim Pipe Mills	43,597	43,597
Khulna Power Station	20,398	20,398
Khulna City Corporation	26,396	26,396
Khulna Packing & Converting	504	504
Khawza chemical	4,087	4,087
Lever Brothers	33,496	33,496



Maya Chemical Supply	537	537
Mazid Chemical Co.	18,821	18,821
J. Moazzam Chemical	2,105	2,105
Meghna Cycle Ind.	2,329	2,329
Mostofa Steel Galvanizing	2,165	2,165
Multi Steel Causting	25,769	25,769
Md. Mujibur Chemical	3,813	3,813
Metropolitan Steel Mills	576	576
Northern Distrailaries	884	884
North Bengal Sugar Mills	1,547	1,547
N.E.S.E	748	748
Olympia Textile Mills	862	862
Public Health Eng	528	528
P.D.B (210 M.W)	8,546	8,546
R.M steel Mills	2,499	2,499
Rokeya Chemical	1,062	1,062
Padma Chemical	1,286	1,286
Rangpur Sugar Mills	580	580
Turag Ind.	18,622	18,622
Manu Meah & Co.	4,545	4,545
S. H Corporation	715	715
60 M.W Sikalbaha Power Station	258,076	258,076
Sirco Soap & Chemical	1,001	1,001
Salah Noor & Sons	1,341	1,341
Sun Chemical	1,132	1,132
S.A F Ind	1,677	1,677
The Chemico	102	102
Trans Ind.	6,270	6,270
Tamanna Steel Galvanizing	1,676	1,676
Taz Traders Pvt. Ltd.	4,524	4,524
Cengard Steel Ltd.	26,413	26,413
Z Hossain	5,047	5,047
Jamal silikat Work	876	876
Chittagong WASA	15,870	15,870
	<u>1,497,394</u>	<u>1,497,394</u>

Note No-24.03

Security Money Retained:

Ahmed Traders	1,650	1,650
Aparupa Agency	5,000	5,000
Automation Eng.	2,600	2,600
Al-Haz Faizullah	3,622	3,622
Ali Trading Syndicate	860	860
AKC Foundation	2,300	2,300
Amin Scale	7,700	7,700
Ahmed & Brothers	20,000	20,000
Apex Chemical Suppliers	5,000	5,000
Alro Salt Crushing Industries	10,000	10,000
Al amin Syndicate	500	500
Akdia Transport	1,170	1,170
Bashar Transport Trading	9,000	9,000
BD Chemical Complex Pvt. Ltd.	7,000	7,000
Barani Trading	16,381	16,381
China National Machinery	916,351	916,351
Chittagong moulding & Eng.	12,720	12,720
Chowdhury Traders	1,000	1,000
Century Hardware Mart	4,380	4,380
CCC Co-opearative Society	7,515	7,515
Public Rubber Industry	12,900	12,900
Samad Hardware	1,000	1,000
Golam Mortuza Traders	5,000	5,000



Elite Trading	89,726	89,726
F. Hossain & Sons	1,600	1,600
Green Traders	3,064	3,064
G.M instrument	13,050	13,050
Himasa Scientific Store	2,780	2,780
Harun & Brothers	2,140	2,140
Home & Overseas Trade Store	1,040	1,040
Iftikhar & Brothers	8,791	8,791
J.B Enterprise	232	232
Jamal Enterprise	82,858	82,858
Khaja Gareba E Newaj	300	300
Khaja Banijjaloy	58,041	58,041
Lira Trading	10,000	10,000
Micro Cord Engineering Technology	3,000	3,000
M.A Bashar & Brothers	2,100	2,100
Modern Electrical Engineering	77,000	77,000
M. A Jabber & Co	15,000	15,000
Nazim Uddin Ahmed	5,054	23,500
National Type Writers	200	200
N.G Syndicate	6,047	6,047
Pirjada Rubber Industries	12,570	12,570
Ramzan ali Sowdagar	5,000	5,000
Rupali Construction	640	640
Shoma Roma International	14,794	14,794
Shahin Traders	3,100	3,100
Syed & Brothers	3,500	3,500
S.H Corporation	2,289	2,289
Siraj Iron Stores	5,000	5,000
Shamimara Transport	600	600
Simu Enterprise	3,075	3,075
Taj Traders	8,650	8,650
Unique Scientific Mart	2,090	2,090
Trade Channel	90,416	90,416
Uttara Construction	1,221	1,221
U. Have Construction	3,751	3,751
Various Bearing Center	3,000	3,000
iftikhar & Brothers	1,001	1,001
S.S Steel Ltd.	500	500
F.T Enterprise	5,000	5,000
Balaka Motors	12,000	12,000
Arkitec CML ENGG	48,156	-
Arab Service	239,200	-
Mollick Traders	-	170,000
Paragon Construction	69,024	69,024
Karim & Brothers	116,466	116,466
Tecno Gas Service	729,512	-
Islam & Brothers	-	28,161
Kaizer Hardware Mart	300,000	300,000
Ifaz Chemical	-	125,000
G.M Enterprise	-	125,000
Radia Chemical	175,000	175,000
Shahjalal Enterprise	-	125,000
Electra International	150,000	150,000
New Nobarun Traders	-	125,000
United Traders	-	100,000
M.S Chemical Supply	-	150,000
Tasmia Chemical Industries	-	100,000
New Seven Star Chemical	150,000	150,000
Nahar Traders	-	-
Techno Gas Service	-	-
U. Ullah, Bhy.	-	33,350



Estiyak Motor Works	11,705	11,705
Jahid Enterprise	-	13,404
Wazi Ulal Cont.	-	13,508
Nayeem Builders	18,446	18,446
Abdullal Al Nabi Enterprise	-	50,653
Rafik Motor Eng. Works	-	32,465
Shak Amanat Motor Eng. & Service Center	-	29,975
	<u>3,621,378</u>	<u>3,846,672</u>

Note No-25

Current A/C With TAPP:

Opening Balance	2,760,733	2,760,733
Addition During the Year	-	-
	<u>2,760,733</u>	<u>2,760,733</u>
Adjustment During the Year	-	-
Closing Balance	<u>2,760,733</u>	<u>2,760,733</u>

Note No-26

Current A/C With Inter Project:

Opening Balance	5,110,069	4,196,127
Addition During the Year	103,643	1,293,288
	<u>5,213,712</u>	<u>5,489,415</u>
Adjustment During the Year	128,988	379,346
Closing Balance	<u>5,084,724</u>	<u>5,110,069</u>

Chittagong Urea Fertilizer Ltd.	1,611,700	1,542,812
Khulna Hardboard Mills Ltd.	13,034	13,034
Chattak Cement Co. Ltd	1,102,507	1,177,161
Usmania Gas Steel Factory Ltd.	139,713	139,713
Urea Fertilizer Factory, Ghorushal	1,671,108	1,713,124
JFCL	137,459	149,777
TSP Complex Ltd	409,204	374,449
	<u>5,084,724</u>	<u>5,110,069</u>

The amount is lying unadjusted for a long period. Which should be adjusted.

Note No-27

BCIC H.O Current A/C

Opening Balance	1,277,270,722	1,210,056,903
Addition During the Year	140,619,540	138,299,986
	<u>1,417,890,263</u>	<u>1,348,356,889</u>
Adjustment During the Year	280,335,387	71,086,167
Closing Balance	<u>1,137,554,876</u>	<u>1,277,270,722</u>

Note No-28

BD Glass Sheet Factory:

Opening Balance	13,323,564	-
Addition During the Year	-	13,323,564
	<u>13,323,564</u>	<u>13,323,564</u>
Adjustment During the Year	8,512,820	-
Closing Balance	<u>4,810,744</u>	<u>13,323,564</u>

Note No-29

Loan from BCIC (Interest Free):

1984-1985	15,000,000	15,000,000
1985-1986	21,000,000	21,000,000
1986-1987	22,310,000	22,310,000
1987-1988	22,310,000	22,310,000
1988-1989	22,310,000	22,310,000
1989-1990	29,750,000	29,750,000
1990-1991	23,750,000	23,750,000
1991-1992	27,750,000	27,750,000
1992-1993	28,000,000	28,000,000
1993-1994	28,000,000	28,000,000
1994-1995	25,200,000	25,200,000
1995-1996	2,120,000	2,120,000
2017-2018	46,493,937	46,493,937
2018-2019	107,145,654	-
	<u>421,139,591</u>	<u>313,993,937</u>



Note No-30

Deffered Revenue Expenses:

Anode frame Gasket	825,337	825,337
Membrane	9,735,031	9,735,031
Cathode frame Gasket	794,504	794,504
Fussion Pot No-2	1,160,336	1,160,336
Anode Sheet Gasket	734,097	734,097
Anode Plate	6,213,917	6,213,917
Cathode Plate	3,543,012	3,543,012
Total	23,006,233	23,006,233

Note No-31

Salaries and Allowance (Admin):

Salary and Allowance (Officers)	22,556,668	26,252,725
Salary and Allowance (Staff)	5,100,549	8,237,378
Total	27,657,217	34,490,103

Note No-32

General & Administrative Expenses

Advertisement/Publicity	58,820	92,967
Eid E Miladunnabi/Ceremonial Expense	13,300	16,400
Company/ Board Meeting Expenses	194,392	199,506
Entertainment Expense	31,646	79,655
Guest House Expense	127,611	156,346
Power/ Electricity (Domestic)	3,788,349	459,097
Legal & Professional Fees	133,528	42,200
News Paper & Magazines	25,142	29,213
Printing & Stationary	96,910	221,174
Postage & Telegram	10,674	8,614
Repair & maintainance of Colony	379,115	108,907
Sanitation Expense	560	2,080
Travelling & Conveynce	884,951	373,904
Telephone, Trunk calls & Telex	78,700	25,793
Vehicle Running Expense	157,264	103,646
Vehicle Repair & Maintanance	320,855	560,654
Miscellaneous	25,800	13,071
License Fee	57,540	-
Natural Gas (Domestic)	2,969,509	124,050
Security Expense	7,885,696	7,461,977
Lurd Revenue	-	5,159,490
Rent Rate & Taxes	15,000	9,304
TICI Levy	-	188,500
Independence/Victory Day	5,103	5,250
Wages & Allowances (Workers)	12,419,084	21,670,456
Office Expenses	7,530	7,608
Casual Labor	8,139,723	6,901,302
Training Expense	163,675	43,367
Hire Charge of Transport	15,150	32,360
Iftari Expenses	2,000	2,000
Merit Scholarship	33,990	10,000
Uniform of Liveries	61,490	115,255
Welfare Expense	62,095	113,660
Total	38,165,202	44,337,806



Note No-33

Selling & Distribution Overhead:

Advertisement & Publicity	-	167,490
Travelling & Conveyance	-	105,499
Testing Fee	-	-
Printing & Stationary	-	2,776
Postage & Telegram	-	1,924
Packing & Handing	-	14,730
Loading Unloading	-	12,000
Training Expense	-	20,771
Total	<u>-</u>	<u>325,190</u>

Note No-34

Financial Expense:

Interest on OECF Loan (Japan)	49,096,485	49,056,716
Bank Charges	51,535	83,965
Interest on ADP Loan (CC Plant)	14,617,950	14,514,428
Interest on Non Development loan for pay off benefit to Employees	4,120,000	3,628,976
Total	<u>67,885,971</u>	<u>67,284,084</u>



CHITTAGONG CHEMICAL COMPLEX
BARABKUND, CHATTOGRAM

Annexure-A

Schedule of Fixed Assets
As at 30th June 2019

particulars	Cost			Depreciation			Written Down Value as on 30.06.2019			
	Balance as on 01.07.2018	Addition During The Year	Adjustment made during the year	Total as on 30.06.2019	Balance as on 01.07.2018	W.D.V After adjustment		Rate of dep.	Adjustment made during the year	Accumulated dep. As on 30.06.2019
Land & land Development	1,876,010			1,876,010					-	1,876,010
Plant & Machinery (Long life)	1,287,756,879			1,287,756,879	438,512,411		6.7% to 10%		438,512,411	849,244,468
Plant & Machinery (Short life)	3,474,754			3,474,754	3,134,480		2.5% to 7.5%		3,134,480	340,274
Factory Building	30,468,043			30,468,043	16,058,432		2.5% to 7.5%		16,058,432	34,409,611
Building (Adm.)	18,379,027			18,379,027	5,556,169		2.5% to 7.5%		5,556,169	12,822,858
Other Construction Project for Jame Mosque & Toilet with CBA Office	171,234			171,234	38,493		2.5% to 5%		38,493	132,741
Laboratory Apparatus	962,306			962,306	601,564		12.50%		601,564	360,742
Telephone Installation	1,333,532			1,333,532	806,037		12.50%		806,037	527,495
Loose Tools & Minor Equipment	2,158,465			2,158,465	1,668,966		20.00%		1,668,966	489,499
Books etc	69,192			69,192	43,020		10.00%		43,020	26,172
Railway Sliding	11,971			11,971	10,419		7.50%		10,419	1,552
Delivery Equipment	247,342			247,342	199,730		12.50%		199,730	47,612
Road Drain & Trellyne	7,934,871			7,934,871	3,720,206		7.50%		3,720,206	4,214,665
Canteen Materials	21,776			21,776	21,565		25.00%		21,565	211
Bridge	930,885			930,885	771,815		7.50%		771,815	159,070
Boundary Wall	4,598,468			4,598,468	3,225,008		10.00%		3,225,008	1,373,460
Under ground Cable	678,724			678,724	602,125		12.00%		602,125	76,599
Motor Vehicle	3,458,957			3,458,957	2,795,818		20.00%		2,795,818	663,139
Furniture & Fixture (Admin)	1,575,647			1,575,647	1,180,317		10.00%		1,180,317	395,330
Office Equipment (Admin)	1,207,389			1,207,389	842,741		10% to 20%		842,741	364,648
Soft Furnishing	308,114			308,114	265,606		25.00%		265,606	42,508
Water Supply Distribution	506,236			506,236	483,892		7.50%		483,892	22,344
Electrical Installation	115,071			115,071	102,168		12.50%		102,168	12,903
External Electrification	90,128			90,128	90,127		12.50%		90,127	1
Fire Fighting Equipment	79,821			79,821	74,043		12.50%		74,043	5,778
Arms & Ammunition	22,556			22,556	21,687		10.00%		21,687	869
Balance as on 30th June, 2019	1,388,437,398			1,388,437,398	480,826,839				480,826,839	907,610,559
Balance as on 30th June, 2018	1,388,437,398			1,388,437,398	480,826,839				480,826,839	907,610,559