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**SHAHJALAL FERTILIZER
COMPANY LIMITED (SFCL)**

**AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020**

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INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDER OF
SHAHJALAL FERTILIZER COMPANY LIMITED (SFCL)
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Shahjalal Fertilizer Company Limited (SFCL)

P.O.: Fenchuganj Fertilizer Factory

P.S.: Fenchuganj

Dist.: Sylhet, Bangladesh

Opinion:

We have audited the accompanying financial statements of **Shahjalal Fertilizer Company Limited (SFCL)**, which comprise the Statement of Financial Position as at 30 June 2020, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Fund Flow Statement 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 **Shahjalal Fertilizer Company Limited (SFCL)** as at 30 June 2020, and its financial performance and its cash flows statement for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Opinion:

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters:

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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 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.



In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

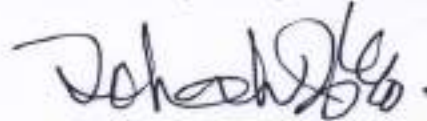
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

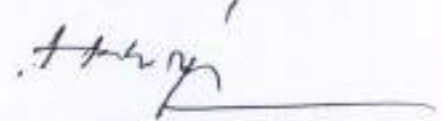
Report on Other Legal and Regulatory Requirements:

In accordance with the Companies Act 1994, we also report the following:

- a. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b. In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c. The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive income dealt with by the report are in agreement with the books of account.

Dated, Dhaka
29 November 2020


(Toha Khan Zaman & Co.)
Chartered Accountants


(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants





| Shahjalal Fertilizer Company Limited (SFCL) | | | |
|---|-------|-----------------------|-----------------------|
| Statement of Financial Position | | | |
| As at 30 June 2020 | | | |
| Particulars | Notes | Amount in Taka | |
| | | 30-06-2020 | 30-06-2019 |
| Assets: | | | |
| A. Non-current Assets: | | 43,416,627,309 | 45,502,844,134 |
| Property Plant & Equipment | 4.00 | 38,852,319,158 | 38,960,383,894 |
| Intangible Assets | 5.00 | 719,361,329 | 1,627,330,965 |
| Investment in FDR | 6.00 | 3,844,946,822 | 4,915,129,275 |
| B. Current Assets: | | 8,070,220,968 | 7,858,436,039 |
| Stocks & Stores | 7.00 | 4,172,338,214 | 2,414,953,805 |
| Current Account with Enterprises (Fertilizer) | 8.00 | 322,896,365 | 126,390,645 |
| Other Receivable | | 3,700 | - |
| Current Account with Enterprises (SFP-ADP) | 9.00 | 2,950,864,054 | 4,741,662,639 |
| Current Account with Enterprises | 10.00 | 6,120,373 | 1,601,622 |
| Advance, Deposits & Prepayments | 11.00 | 77,454,679 | 63,016,200 |
| Advance Income Tax | 12.00 | 72,367,405 | 72,304,047 |
| Cash & Cash Equivalents | 13.00 | 468,176,177 | 438,507,081 |
| Total Assets (A+B) | | 51,486,848,277 | 53,361,280,173 |
| Equity & Liabilities: | | | |
| C. Equity: | | 10,749,301,262 | 13,533,431,073 |
| Issued, Subscribed & Paid-up Capital | 14.00 | 10,000 | 10,000 |
| Govt. Equity & Contribution | 15.00 | 21,335,756,400 | 21,279,184,400 |
| Retained Earnings | 16.00 | (10,586,465,138) | (7,745,763,327) |
| D. Liabilities: | | 39,071,181,927 | 38,450,144,513 |
| i. Non-current Liabilities: | | 25,974,206,338 | 26,832,960,820 |
| Foreign Currency Loan/ Credit | 17.00 | 25,974,206,338 | 26,832,960,820 |
| Government Loan (ADP) | 18.00 | 4,544,334,600 | 4,459,476,600 |
| Interest on Foreign/ Govt. Loan | 19.00 | 8,552,640,989 | 7,157,707,093 |
| ii. Current Liabilities: | | 1,666,365,088 | 1,377,704,587 |
| Current Account with Enterprises | 20.00 | 580,214,089 | 698,627,621 |
| Creditors for Expenses | 21.00 | 541,458,503 | 182,488,159 |
| Creditors for Other Finance | 22.00 | 131,564,924 | 101,474,451 |
| Creditors for Goods Supplied | 23.00 | 7,491,800 | 3,954,723 |
| BCIC Current Account | 24.00 | 373,268,367 | 271,552,324 |
| Provision for Income Tax | 25.00 | 32,367,405 | 119,607,309 |
| Total Liabilities (i+ii): | | 40,737,547,015 | 39,827,849,100 |
| Total Equity & Liabilities (C+D): | | 51,486,848,277 | 53,361,280,173 |

The accompanying notes form an integral part of these financial statements.

Company Secretary

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

Managing Director

(Signature)
(Toha Khan Zaman & Co.)
Chartered Accountants

Director

(Signature)
(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants

Dated, Dhaka
29 November 2020





| Shahjalal Fertilizer Company Limited (SFCL) | | | |
|---|-------|------------------------|------------------------|
| Statement of Profit or Loss & Other Comprehensive Income | | | |
| For the year ended 30 June 2020 | | | |
| Particulars | Notes | Amount in Taka | |
| | | 30-06-2020 | 30-06-2019 |
| Turnover (Sales) | 26.00 | 4,660,929,874 | 2,899,995,566 |
| Less: Cost of Goods Sold | 27.00 | 4,151,460,831 | 2,303,344,716 |
| Gross Profit | | 509,469,043 | 596,650,850 |
| Less: Operating Expenses: | | | |
| Salary and Allowances (Adm.) | | 95,863,923 | 102,750,338 |
| Salary and Allowances (Sales) | | 40,446,283 | 34,456,530 |
| General and Administrative Overhead | 28.00 | 1,306,492,302 | 1,351,143,671 |
| Audit Fees | | 480,000 | 200,000 |
| Head Office Management Expenses (Levy) | | 216,223,000 | 215,927,326 |
| Selling & Distribution Overhead | 29.00 | 590,748,069 | 339,989,770 |
| | | 2,250,253,577 | 2,044,467,635 |
| Profit/(Loss) from Operation | | (1,740,784,534) | (1,447,816,785) |
| Add: Non-operating Income | 30.00 | 331,246,362 | 332,595,258 |
| Profit/ (Loss) before Financial Expenses | | (1,409,538,172) | (1,115,221,527) |
| Less: Financial Expenses | 31.00 | 1,398,796,234 | 1,201,943,088 |
| Net Profit/ (Loss) before Tax | | (2,808,334,406) | (2,317,164,615) |
| Less: Provision for Income Tax | 25.00 | 32,367,405 | 116,408,340 |
| Net Profit/ (Loss) after Tax | | (2,840,701,811) | (2,433,572,955) |
| Less: Provision on Interest/Charge Calculated by the DCT | 25.00 | - | 3,198,969 |
| Profit/ (Loss) Transferred to Retained Earnings | 16.00 | (2,840,701,811) | (2,436,771,924) |

The accompanying notes form an integral part of these financial statements.

Company Secretary

Managing Director

Director

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

Dated, Dhaka
29 November 2020

(Toha Khan Zaman & Co.)
Chartered Accountants

(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants





Shahjalal Fertilizer Company Limited (SFCL)
Statement of Changes in Equity
For the year ended 30 June 2020

| Particulars | Paid - up Capital | Equity Contribution | | Retain Earnings | Total |
|------------------------------------|-------------------|----------------------|-----------------------|-------------------------|-----------------------|
| | | Government Equity | Foreign Equity | | |
| Balance as on 1st July, 2019 | 10,000 | 5,331,384,400 | 15,947,800,000 | (7,745,763,327) | 13,533,431,073 |
| Add: Addition during the year | - | 56,572,000 | - | - | 56,572,000 |
| Add: Adjustment of Govt. Loan | - | - | - | - | - |
| Add: Net Profit/ (Loss) | - | - | - | (2,840,701,811) | (2,840,701,811) |
| Balance as on 30 June, 2020 | 10,000 | 5,387,956,400 | 15,947,800,000 | (10,586,465,137) | 10,749,301,263 |

Statement of Changes in Equity
For the year ended 30 June 2019

| Particulars | Paid - up Capital | Equity Contribution | | Retain Earnings | Total |
|------------------------------------|-------------------|----------------------|-----------------------|------------------------|-----------------------|
| | | Government Equity | Foreign Equity | | |
| Balance as on 1st July, 2018 | 10,000 | 3,215,344,400 | 15,947,800,000 | (5,308,991,403) | 13,854,162,997 |
| Add: Addition during the year | - | 736,040,000 | - | - | 736,040,000 |
| Add: Adjustment of Govt. Loan | - | 1,380,000,000 | - | - | 1,380,000,000 |
| Add: Net Profit/ (Loss) | - | - | - | (2,436,771,924) | (2,436,771,924) |
| Balance as on 30 June, 2019 | 10,000 | 5,331,384,400 | 15,947,800,000 | (7,745,763,327) | 13,533,431,073 |

Company Secretary

Managing Director

Director

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

(Toha Khan Zaman & Co.)
Chartered Accountants

(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants

Dated, Dhaka
29 November 2020



Shahjalal Fertilizer Company Limited (SFCL)
Statement of Cash Flows
For the year ended 30 June 2020

| Particulars | Amount in Taka | |
|--|------------------------|------------------------|
| | 30-06-2020 | 30-06-2019 |
| A. Cash Flows from Operating Activities: | | |
| Net Profit/ (Loss) after Tax for the year | (2,840,701,811) | (2,436,771,924) |
| Depreciation | 3,152,480,960 | 3,749,973,800 |
| Income Tax (Provision) | 32,367,405 | 47,537,214 |
| Income Tax Adjustment made during the year | (119,607,309) | - |
| Add: Adjustments to Net Cash Provided by Operating Activities : | | |
| Increase in Stock & Stores | (1,757,384,409) | (2,092,506,795) |
| (Increase) / Decrease in Current account with Enterprises (Fertilizer) | (196,505,720) | 377,868,022 |
| Increase in Current Account with Enterprises (SFP-ADP) | 1,790,798,585 | (1,752,500,000) |
| (Increase) / Decrease in Current Account with Enterprises | (4,518,751) | 475,512 |
| (Increase) / Decrease in Advance, Deposits and Prepayments | (14,438,479) | 88,396,214 |
| (Increase) / Decrease in Advance Income Tax | (63,358) | (43,737,504) |
| (Increase) / Decrease/Increase in Other Receivable | (3,700) | - |
| (Increase) / Decrease in Current Account with Enterprises | (118,413,531) | (50,608,123) |
| (Increase) / Decrease in Creditors for Expenses | 358,970,344 | (46,293,451) |
| (Increase) / Decrease Creditors for Other Finance | 30,090,472 | 14,275,150 |
| (Increase) / Decrease Creditors for Goods Supplied | 3,537,077 | 2,160,074 |
| (Increase) / Decrease in BCIC Current Account | 101,716,043 | 27,418,268 |
| Net Cash Flows from Operating Activities (A): | 418,323,818 | (2,114,313,543) |
| B. Cash Flows from Investing Activities: | | |
| Fixed Assets | (2,136,446,588) | (262,250,062) |
| Intangible Assets | - | - |
| Capital Working in Progress | - | 3,422,524 |
| Investment of FDR | 1,070,182,453 | 153,270,037 |
| Net Cash Flows from Investing Activities (B): | (1,066,264,135) | (105,557,501) |
| C. Cash Flows from Financing Activities: | | |
| Share money deposit | - | - |
| Government & Foreign Equity Fund | 56,572,000 | 2,116,040,000 |
| Foreign currency loan/credit | (858,754,482) | (813,031,681) |
| Government loan (ADP) | 84,858,000 | (363,540,000) |
| Interest on foreign/govt.loan | 1,394,933,896 | 1,196,675,843 |
| Net Cash Flows from Financing Activities (C): | 677,609,414 | 2,136,144,162 |
| Increase/(Decrease) in cash and cash equivalent (A+B+C) | 29,669,096 | (83,726,882) |
| Add: Cash & cash equivalents at the beginning of the year | 438,507,081 | 522,233,963 |
| Cash and Cash Equivalents at the end of the year: | 468,176,177 | 438,507,081 |

Company Secretary

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

Dated, Dhaka
29 November 2020

Managing Director


(Toha Khan Zaman & Co.)
Chartered Accountants

Director


(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants



| Shahjalal Fertilizer Company Limited (SFCL) | | | |
|--|---|-----------------------|-----------------------|
| Statement of Fund Flow | | | |
| For the year ended 30 June 2020 | | | |
| Sl. No. | Particulars | Amount in Taka | |
| | | 30-06-2020 | 30-06-2019 |
| 01 | Internal Sources: | 7,139,178,164 | 6,340,434,754 |
| | a. Operating Surplus/ (Deficit) | (10,586,465,137) | (7,745,763,327) |
| | b. Depreciation | 9,173,002,312 | 6,928,490,988 |
| | c. Interest on Long Term Debt. charged | 8,552,640,989 | 7,157,707,093 |
| 02 | External Sources : | 51,854,307,338 | 52,571,631,820 |
| | a. Government Equity/ Contribution (ADP) | 21,335,756,400 | 21,279,184,400 |
| | b. Share Deposit Money | 10,000 | 10,000 |
| | c. Foreign Currency Loan (ADP) | 25,974,206,338 | 26,832,960,820 |
| | d. Government Loan (ADP) | 4,544,334,600 | 4,459,476,600 |
| | Total Sources (1 + 2): | 58,993,485,502 | 58,912,066,574 |
| | APPLICATIONS: | | |
| 01 | Allocation of Fund: | 52,589,629,621 | 52,431,335,122 |
| | 1. Investment on FDR | 3,844,946,822 | 4,915,129,275 |
| | 2. Intangible Assets (Net) | 719,361,329 | 1,627,330,965 |
| | 3. Non- Current Assets | 48,025,321,470 | 45,888,874,882 |
| | Increase/(Decrease) in Working Capital: | | |
| 02 | Net Change in Working Capital: | 6,403,855,881 | 6,480,731,452 |
| | 1. Change in Cash | 468,176,177 | 438,507,081 |
| | 2. Change in Non-Cash Working Capital | 5,935,679,704 | 6,042,224,372 |
| | TOTAL APPLICATION (1+2): | 58,993,485,502 | 58,912,066,574 |
| | Computation of Changes in Working Capital: | | |
| | Current Assets: | 7,602,044,791 | 7,419,928,959 |
| | Stocks & Stores | 4,172,338,214 | 2,414,953,805 |
| | Current Account with Enterprises (Fertilizer) | 322,896,365 | 126,390,645 |
| | Current Account with Enterprises (SFP-ADP) | 2,950,864,054 | 4,741,662,639 |
| | Current Account with Enterprises | 6,120,373 | 1,601,622 |
| | Advance, Deposits & Prepayments | 77,454,679 | 63,016,200 |
| | Advance Income Tax | 72,367,405 | 72,304,047 |
| | Other Receivable | 3,700 | - |
| | Current Liabilities: | 1,666,365,087 | 1,377,704,587 |
| | Current Account with Enterprises | 580,214,089 | 698,627,621 |
| | Creditors for Expenses | 541,458,503 | 182,488,159 |
| | Creditors for Other Finance | 131,564,924 | 101,474,451 |
| | Creditors for Goods Supplied | 7,491,800 | 3,954,723 |
| | BCIC Current Account | 373,268,367 | 271,552,324 |
| | Provision for Income Tax | 32,367,405 | 119,607,309 |
| | Net Changes in Working Capital: | 5,935,679,704 | 6,042,224,372 |

Company Secretary

Managing Director

Director

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

Dated, Dhaka
29 November 2020



(Toha Khan Zaman & Co.)
Chartered Accountants

(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants





| Shahjalal Fertilizer Company Limited (SFCL) Statement of Cost of Goods Sold For the year ended 30 June 2020 | | |
|---|----------------------|----------------------|
| Particulars | Amount in Taka | |
| | 30-06-2020 | 30-06-2019 |
| Variable Cost: | | |
| A. Direct Material Cost: | | |
| Raw Material Consumed (NG) | 1,432,341,663 | 777,971,910 |
| Chemical Consumed | 246,421,790 | 222,145,003 |
| Packing Material Consumed | 272,550,390 | 152,905,911 |
| Total Material Cost: | 1,951,313,842 | 1,153,022,824 |
| B. Direct/ Contract Labour: | 39,860,809 | 30,745,785 |
| C. Factory Overhead (Variable): | | |
| Gas for Fuel | 427,842,314 | 232,381,220 |
| Electricity PDB | 18,557,420 | 6,226,839 |
| Oil & Lubricants | 6,135,063 | 8,141,590 |
| Spares & Accessories | 16,740,840 | 4,461,020 |
| Stores Materials Consumed | 150,374 | 229,005 |
| Repairs & Maintenance | 163,154,730 | 41,157,426 |
| Other Factory Overhead | 253,229 | 233,700 |
| Total Variable Factory Overhead: | 632,833,970 | 292,830,800 |
| Total Variable Cost (A+B+C): | 2,624,008,621 | 1,476,599,409 |
| Fixed Cost: | | |
| A. Direct Factory Salary: | 158,346,081 | 168,043,482 |
| B. Factory Overhead (Fixed): | | |
| Indirect Factory Salary and Wages | 210,299,472 | 218,449,778 |
| Repairs & Maintenance | 2,539,750 | 105,522 |
| Spare & Accessories | - | 980 |
| Factory Insurance Premium | 44,201,888 | 58,574,952 |
| Factory Depreciation | 1,907,834,627 | 1,853,107,648 |
| Annual Overhauling | 161,960,762 | 4,174,652 |
| Other Factory Overhead (Details have been shown- Note: 27.02) | 51,399,023 | 371,086,169 |
| Total Fixed Factory Overhead: | 2,378,255,523 | 2,505,499,701 |
| Total Fixed Cost (A+B): | 2,536,601,604 | 2,673,543,183 |
| Total Manufacturing Cost (Variable + Fixed): | 5,160,610,225 | 4,150,142,592 |
| Add: Opening Work-in-Progress | 26,804,120 | 17,855,880 |
| Total Goods in Process: | 5,187,414,345 | 4,167,998,472 |
| Less: Closing Work-in-Progress | 29,605,520 | 26,804,120 |
| Cost of Goods Manufactured: | 5,157,808,825 | 4,141,194,352 |
| Add: Opening Stock of Finished Goods | 1,837,849,636 | - |
| Cost of Goods available for Sales: | 6,995,658,461 | 4,141,194,352 |
| Less: Closing Stock of Finished Goods | 2,844,197,630 | 1,837,849,636 |
| Cost of Goods Sold: | 4,151,460,831 | 2,303,344,716 |

Company Secretary

Managing Director

Director

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

Dated, Dhaka

29 November 2020

(Toha Khan Zaman & Co.)
Chartered Accountants

(Habib Sarwar Bhuiyan & Co.)
Chartered Accountants





Shahjalal Fertilizer Company Limited (SFCL)
Notes, Comprising a Summary of Significant Accounting
Policies & Other Explanatory Information
For the year ended 30 June 2020
Forming an Integral Part of the Financial Statements

1.00 History of the Company:

1.01 Background of The Company:

Shahjalal Fertilizer Company Limited (SFCL) is an enterprise of Bangladesh Chemical Industries Corporation (BCIC) and was incorporated as a Public Company Limited by shares under the Companies Act 1994, The principal activities of the company is manufacturing and marketing of Urea Fertilizer. The Company commenced the production of Urea fertilizer on 06 March 2016.

1.02 Legal Status:

Shahjalal Fertilizer Company Limited (SFCL) has been incorporated in the year 2016 as a Public Limited Company with the Registrar of Joint Stock Companies and Firms vide Registration No. C-129391/2016 dated - 6 March, 2016.

1.03 Address of Registered Office and Farm:

The registered and factory office of SFCL is situated at F.F Factory (3117) Fenchuganj Upzila, Sylhet. The said Urea Fertilizer Factory (SFCL) was set up at Fenchuganj, Sylhet in the adjacent land of existing 53 years old Natural Gas Fertilizer Factory Ltd. (NGFFL).

1.04 Objective of the Company:

The main objectives of the Company are:

- To set up a new modern, energy efficient and environmental friendly Urea Fertilizer Factory having production capacity of 1760 MID (5,80,800 MTY) of Granular Urea in the adjacent land of the existing 53 years old Natural Gas Fertilizer Factory Ltd. (NGFFL) at Fenchuganj, Sylhet.
- To ensure availability of urea fertilizer to the farmers at lower cost and meet up the growing Urea Fertilizer demand in the country and thereby ensuring food security of the country.
- To reduce the import of urea fertilizer and save hard-earned foreign currency.
- To create employment opportunity.
- To develop adjacent areas of SFCL providing new civic facilities.
- To improve the Technological base through Technology transfer.





1.05 Board of Directors:

Name of the Board of Directors of Shahjalal Fertilizer Company Limited (SFCL) are mentioned below with their Designation:

| Name 30-06-2020 | Designation | Name 30-06-2019 | Designation |
|-----------------------------|-------------|-----------------------------|-------------|
| Mr. K.M. Ali Azam | Chairman | Mr. Md. Abdul Halim | Chairman |
| Mr. Md. Mostafizur Rahman | Director | Mr. Md. Haiul Quaium | Director |
| Mr. A.B.M. Abdul Fattah | Director | Mr. Md. Ruhul Amin | Director |
| Mr. Md. Amin ul Ahsan | Director | Mr. Ziaur Rahman Khan | Director |
| Mr. Md. Billal Hossain | Director | Mr. Md. Amin ul Ahsan | Director |
| Mr. Md. Lutfor Rahman, FCMA | Director | Mr. Md. Billal Hossain | Director |
| Mr. Mohammad Shaheen Kamal | Director | Mr. Md. Lutfor Rahman, FCMA | Director |
| Mr. Md. Mofizur Rahman | Director | Mr. Mohammad Shaheen Kamal | Director |
| Mr. Md. Ansar Ali Shikder | Director | Mr. Gopinath Banik | Director |
| Mr. Faisal Haque | Director | Mr. Md. Monirul Haq | Director |
| | | Mr. Md. Asadur Rahman | Director |

2.00 Basis of Preparation & Presentation of Financial Statements:

2.01 Components of Financial Statements:

- Statement of Financial Position as at 30 June, 2020.
- Statement of Profit or Loss & Other Comprehensive Income for the year ended 30 June 2020.
- Statement of Cost of Goods Sold for the year ended 30 June, 2020.
- Statement of Changes in Equity for the year ended 30 June, 2020.
- Statement of Fund Flow for the year ended 30 June, 2020.
- Statement of Cash Flows for the year ended 30 June, 2020.
- Notes, Comprising a Summary of Significant Accounting Policies & Other Explanatory Information for the year ended 30 June 2020.

2.02 Application of International Accounting Standards (IASs):

Following IASs are applicable for the Preparation & Presentation of Financial Statements:

- IAS- 01 Presentation of Financial Statements.
- IAS- 02 Inventories.
- IAS- 07 Statement of Cash Flows.
- IAS- 08 Accounting Policies, Changes in Accounting Estimates and Errors.
- IAS- 12 Income Taxes.
- IAS- 16 Property, Plant and Equipment.





- IAS- 18 Revenue.
- IAS- 20 Accounting for Government Grants and Disclosure of Government Assistance.
- IAS- 23 Borrowing Cost.
- IAS- 24 Related Party Disclosures.
- IAS- 38 Intangible Assets.

2.03 Statement of Compliance:

The financial statements have been prepared on going concern basis under the "Historical Cost" convention in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) and the Companies Act 1994.

2.04 Basis of Measurement:

- i. The Financial statements have been prepared on accrual basis of accounting.
- ii. The financial statements of the entity have been prepared on a going concern basis under Generally Accepted Accounting Principles (GAAP) on historical cost convention and in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), the Companies Act 1994 and other applicable Laws & Regulation.

2.05 Reporting period:

These Financial Statements have been covered a period of 1 (One) year from 01.07.2019 to 30.06.2020.

3.00 Summary of Significant Accounting Policies:

3.01 Property, Plant & Equipment:

The cost of assets compares its purchase price and any directly attributable costs in bringing the assets to its working condition for its intended use as per International Accounting Standards (IAS)-16 "Property, Plant & Equipments". Fixed Assets are started at cost less accumulated depreciation. Depreciation is charged on the cost of Fixed Assets in order to write off such amount over the estimated useful lives, Using the "Straight Line Balance Method in accordance with IAS-16. The rate of depreciation used to write off the amount of assets are as follows:

| Particular | Rate |
|---------------------------|------|
| Land Development | 0% |
| Building and Construction | 2.5% |
| Plant and Machineries | 5% |
| Vehicles | 20% |
| Furniture and Fixture | 20% |
| Office Equipment | 20% |
| Sundry Assets | 25% |





3.02 Intangible Asset:

i. Preliminary Expenses:

The Preliminary Expenses denotes the expenses related to the formation of the Company (SFCL) at the RJSC, documentation cost regarding registration with different Authorities, obtaining cost of various Licenses and incidental expenses during formation of the Company (SFCL).

ii. Deferred Revenue Expenses:

The differed revenue expenditures represents the pre-production revenue expenses. The amortization expenses of intangible assets has been calculated on straight line method under 5 (five) years or 60 months basis.

3.03 Inventories:

Inventories mainly comprises of Ammonia and Loose Urea. Cost of inventories includes expenditure incurred in acquaint the inventories and other cost incurred in bringing them to their existing location and condition. Inventories are stated at the lower value between cost and the net realizable value in accordance with IAS-2 Inventories.

3.04 Advances, Deposits and Prepayments:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other related heads.

3.05 Cash and Cash Equivalents:

Cash and Cash equivalents include cash at Bank which are held and available for use by the company without any restriction. There is insignificant risk of change in the value of same.

3.06 Statement of Cash Flows:

Statement of cash flows has been prepared in accordance with IAS-7: Statement of Cash Flows. Cash Generated from operating activities has been reported using the Indirect Method.

3.07 Related Party Transaction:

The Company carried out a number of transactions with related parties. The information as required by IAS 24: Related Party Disclosures have been disclosed in 'Annexure-E'.

3.08 Borrowing Cost/ Finance Cost:

Finance cost comprises interest expenses on Bank loan, bank charge and others. All financial expenses are recognized in the Statement of Comprehensive Income.





| Amount in Taka | |
|----------------|------------|
| 30-06-2020 | 30-06-2019 |

4.00 PROPERTY PLANT AND EQUIPMENT: Tk. 38,852,319,158

4.01 The above balance has been arrived at as under:

A. Cost:

| | | |
|---------------------------------------|-----------------------|-----------------------|
| Balance as on 01.07.2019 | 45,888,874,882 | 45,626,624,820 |
| Add: Addition made during the year | 2,136,446,588 | 262,250,062 |
| | <u>48,025,321,470</u> | <u>45,888,874,882</u> |
| Less: Adjustment made during the year | - | - |
| Balance as on 30.06.2020 | <u>48,025,321,470</u> | <u>45,888,874,882</u> |

B. Depreciation:

| | | |
|---------------------------------------|----------------------|----------------------|
| Balance as on 01.07.2019 | 6,928,490,988 | 4,748,364,344 |
| Add: Charged during the year | 2,244,511,324 | 2,180,126,644 |
| | <u>9,173,002,312</u> | <u>6,928,490,988</u> |
| Less: Adjustment made during the year | - | - |
| Balance as on 30.06.2020 | <u>9,173,002,312</u> | <u>6,928,490,988</u> |

Written Down Value (A-B)

| | |
|-----------------------|-----------------------|
| <u>38,852,319,158</u> | <u>38,960,383,894</u> |
|-----------------------|-----------------------|

4.02 Details have been shown in **Annexure-A**

5.00 INTANGIBLE ASSETS: Tk. 719,361,329

5.01 Break-up of the above amount is given below:

| | | |
|----------------------|--------------------|----------------------|
| Preliminary Expenses | 1,258,927 | 3,147,331 |
| Deferred Expenses | 718,102,402 | 1,624,183,634 |
| Total Taka: | <u>719,361,329</u> | <u>1,627,330,965</u> |

5.02 Details have been shown in **Annexure-B**

6.00 INVESTMENT IN FDR: Tk. 3,844,946,822

6.01 The above balance has been arrived at as under:

| | | |
|-----------------------------------|----------------------|----------------------|
| Balance as on 01.07.2019 | 4,915,129,275 | 5,068,399,312 |
| Add: Investment of the year | 360,000,000 | 810,734,220 |
| Add: Accrued interest of the year | 310,960,193 | 303,137,622 |
| | <u>5,586,089,468</u> | <u>6,182,271,154</u> |
| Less: Encash during the year | 1,708,558,190 | 1,234,998,512 |
| Less: Tax deducted at source | 31,042,957 | 30,225,001 |
| Less: Bank charges | 1,541,500 | 1,918,367 |
| Balance as on 30.06.2020 | <u>3,844,946,822</u> | <u>4,915,129,275</u> |

6.02 Details have been shown in **Annexure-C**





7.00 STOCKS AND STORES: Tk. 4,172,338,214

7.01 Break-up of the above amount is given below:

| | | |
|-----------------------------|----------------------|----------------------|
| Raw Materials & Chemicals | 148,365,717 | 90,735,949 |
| Spare, Accessories & Stores | 1,147,568,753 | 420,980,066 |
| Store-in-Transit | 2,600,594 | 38,584,034 |
| Work-in-Process | 29,605,520 | 26,804,120 |
| Finished Goods | 2,844,197,630 | 1,837,849,636 |
| Total Taka: | 4,172,338,214 | 2,414,953,805 |

7.02 Details have been shown in Annexure-D

8.00 CURRENT ACCOUNT WITH ENTERPRISES (FERTILIZER): Tk. 322,896,365

8.01 The above balance has been arrived at as under:

| | | |
|--|--------------------|----------------------|
| Balance as on 01.07.2019 | 126,390,645 | 504,258,667 |
| Add: Fund received from enterprises | 206,775,317 | 2,068,519,445 |
| | 333,165,962 | 2,572,778,112 |
| Less: Expenses incurred by enterprises | 10,269,597 | 2,446,387,467 |
| Balance as on 30.06.2020 | 322,896,365 | 126,390,645 |

8.02 Details have been shown in Annexure-E

9.00 CURRENT ACCOUNT WITH ENTERPRISE (SFP-ADP): Tk. 2,950,864,054

The above balance has been arrived at as under:

| | | |
|------------------------------------|----------------------|----------------------|
| Opening Balance | 4,741,662,639 | 2,989,162,639 |
| Add: Fund received during the year | 141,430,000 | 1,752,500,000 |
| | 4,883,092,639 | 4,741,662,639 |
| Less: Adjustment during the year | 1,932,228,585 | - |
| Closing Balance | 2,950,864,054 | 4,741,662,639 |

10.00 CURRENT ACCOUNT WITH ENTERPRISES (OTHERS): Tk. 6,120,373

Break-up of the above amount is given below:

| | | |
|--|------------------|---------------------|
| Jamuna Fertilizer Company Limited (JFCL) | 476,286 | - |
| Training Institute for Chemical Industries (TICI) | 424,647 | 413,888 |
| Usmania Glass Sheet Factory Limited (UGSFL) | 5,007 | 24,303 |
| Chittagong Chemical Complex (CCC) | 175,940 | 175,940 |
| North Bengal Buffer Godown Project (NBRGP) | 90,514 | 90,514 |
| Karnaphuli Paper Mills Limited (KPML) | 868,315 | 794,311 |
| Chhatak Cement Company Limited (CCCL) | 208,956 | 87,311 |
| Triple Super Phosphate Complex Limited (TSPCL) | 49,056 | - |
| Ghorashal Polash Urea Fertilizer Project (GPUFP) | 638,443 | - |
| Ashuganj Fertilizer & Chemical Company Limited (AFCCL) | 3,183,209 | - |
| Dhaka Leather Company Limited (DLCL) | - | 15,355 |
| Total Taka: | 6,120,373 | 1,601,622.00 |





Toha Khan Zaman & Co.
Chartered Accountants

Habib Sarwar Bhuiyan and Co.
Chartered Accountants

11.00 ADVANCE, DEPOSITS & PREPAYMENTS: Tk. 77,454,679

11.01 Break-up of the above amount is given below:

| | | |
|---|-------------------|----------------------|
| Advance against Salary | 50,000 | 355,000 |
| Advance against Wages | 189,000 | 150,000 |
| Advance against Purchases | 2,144,123 | 7,531,792 |
| Advance against Expenses | 696,508 | 797,115 |
| Advance against Wages Commission | - | 413,000 |
| Advance to Contractors | - | - |
| Advance to Others | 243,539 | 523,764 |
| Advance against Incentive Bonus | 26,176,789 | 13,106,200 |
| Advance against Shift Allowances | 44,172 | 66,172 |
| Advance against Night Shift allowances | - | - |
| Advance Income Tax (at Source) | - | 2,780,955 |
| Deposit to Jalalabad Gas Co. Ltd. | 3,623,657 | 1,950,652 |
| Deposit to Linde BD Ltd. | 448,000 | 448,000 |
| Deposit Revolving Account, Ctg. | 984,074 | 32,071,903 |
| Pre-paid Insurance Premium | 40,445,880 | - |
| Pre-payments with VAT Current Account (Note: 11.03) | 2,408,937 | 2,821,647 |
| Total Taka: | 77,454,679 | 63,016,200.00 |

11.02 Details have been shown in **Annexure-F**

11.03 Pre-payments with VAT Current Account: Tk. 2,408,937

The above balance has been arrived at as under:

| | | |
|---------------------------------------|------------------|------------------|
| Opening balance | 2,821,647 | 3,705,390 |
| Add: Rebate | - | - |
| Add: Treasury Deposits | 7,000,000 | 5,500,000 |
| Sub-Total: | 9,821,647 | 9,205,390 |
| Less: Adjustment made during the year | 7,412,710 | 6,383,743 |
| Closing balance | 2,408,937 | 2,821,647 |

12.00 ADVANCE INCOME TAX: Tk. 72,367,405

12.01 The above balance has been arrived at as under:

| | | |
|---|-------------------|-------------------|
| Opening Balance | 72,304,047 | 28,566,543 |
| Add: Advance made during the year (Advance & TDS) | 72,367,405 | 72,301,017 |
| Less: Adjustment made during the year | 72,304,047 | 28,566,543 |
| Closing Balance | 72,367,405 | 72,304,047 |

12.02 Details have been shown in **Annexure-G**





Toha Khan Zaman & Co.
Chartered Accountants

Habib Sarwar Bhuiyan and Co.
Chartered Accountants

13.00 CASH & CASH EQUIVALENTS: Tk. 468,176,177

13.01 Breakup of the above amount is given below:

| | | | |
|--------------------|-------|--------------------|--------------------|
| Cash in Hand | 13.02 | 33,464 | 37,144 |
| Cash at Bank | 13.03 | 468,142,713 | 438,469,937 |
| Total Taka: | | 468,176,177 | 438,507,081 |

13.02 Cash in Hand: Tk. 33,464

The management through balance confirmation certificate has confirmed the above balance as on 30 June 2020

13.03 Cash at Bank: Tk. 468,142,713

Break-up of the above amount is given below:

| Bank Name | Account Number | Amount in Taka | Amount in Taka |
|--|---------------------|--------------------|--------------------|
| Sonali Bank Ltd. Fenchuganj, Sar Karkhana, Sylhet | STD 5612004000236 | 17,135,026 | 16,606,561 |
| Agrani Bank Ltd. Fenchuganj, Sylhet | STD 0200008674538 | 56,705,483 | 150,593,054 |
| Bangladesh Krishi Bank, Fenchuganj, Sylhet | STD 36110320000061 | 8,619,756 | 165,037,260 |
| NRBC Bank Ltd. Munshibazar Br. | STD 013536000000004 | 148,607,138 | 16,999,507 |
| Sonali Bank Ltd. Local Office Br. | STD 0002636003354 | 4,154,402 | 4,021,028 |
| Janata Bank Ltd. Local Office Br. | STD 010236002371 | 150,338,859 | 67,147,336 |
| Janata Bank Ltd. Panchaghor Br. Thakurgaon | STD 0100107441225 | 41,394 | 147,617 |
| Sonali Bank Ltd. Cable Shilpa Elaka Br. Shiromoni. | STD 2724303000012 | 10,057,971 | 2,495 |
| Janata Bank Ltd. Parbotipur Br. | STD 0100088876175 | 10,001 | 23,220 |
| Agrani Bank Ltd. Birampur Br. Chorkhai | STD 0200009101086 | 130,230 | 132,569 |
| Janata Bank Ltd. Nagaon Corporate Br. | STD 0100055038028 | 10,000 | 137,253 |
| Agrani Bank Ltd. Shaheb Bazar Corp. Br. | STD 0200009099610 | 10,000 | 10,000 |
| Janata Bank Ltd. Thakurgaon Corp. Br. | STD 0100105285081 | 10,000 | 10,000 |
| Sonali Bank Ltd. Fenchuganj Br. | STD 5623403000021 | 1,624,735 | 3,089,621 |
| Exim Bank Ltd. Fenchuganj Br. | STD 03013100282828 | 8,633,428 | 7,726,344 |
| BASIC Bank Ltd. Zindabazar Br. | STD 01716010000595 | 62,054,288 | 6,786,072 |
| Sub Total: | | 468,142,713 | 438,469,937 |





14.00 SHARE CAPITAL: Tk. 10,000

Break-up of the above amount is given below:

Authorised Share Capital:

2,000,000,000 Shares @ Tk. 10 each

20,000,000,000 20,000,000,000

Issued, Subscribed & Paid-up Capital:

1,000 Ordinary Shares @ Tk. 10 each

10,000 10,000

| S L No. | Name of Shareholder | No of Shares | Percentage | Amount in Taka |
|--------------|-----------------------------|--------------|-------------|----------------|
| 1 | Mr. K.M. Ali Azam | 1 | 0.10% | 10 |
| 2 | Mr. Md. Mostafizur Rahman | 1 | 0.10% | 10 |
| 3 | Mr. Md. Amin ul Ahsan | 1 | 0.10% | 10 |
| 4 | Mr. Md. Billal Hossain | 1 | 0.10% | 10 |
| 5 | Mr. Md. Lutfor Rahman, FCMA | 1 | 0.10% | 10 |
| 6 | Mr. Mohammad Shaheen Kamal | 1 | 0.10% | 10 |
| 7 | Mr. Md. Asadur Rahman | 991 | 99.10% | 9,910 |
| 8 | Mr. Md. Mofizur Rahman | 1 | 0.10% | 10 |
| 9 | Mr. Md. Ansar Ali Shikder | 1 | 0.10% | 10 |
| 10 | Mr. Faisal Haque | 1 | 0.10% | 10 |
| Total | | 1000 | 100% | 10,000 |

15.00 GOVT. EQUITY/CONTRIBUTION (ADP): Tk. 21,335,756,400

15.01 Break-up of the above amount is given below:

| | | | |
|-----------------------------|-------|-----------------------|-----------------------|
| Equity from Government Loan | 15.02 | 5,387,956,400 | 5,331,384,400 |
| Equity from Foreign Loan | 15.03 | 15,947,800,000 | 15,947,800,000 |
| Total Taka: | | <u>21,335,756,400</u> | <u>21,279,184,400</u> |

15.02 Equity from Government Loan: Tk. 5,387,956,400

The above balance has been arrived at as under:

| | | |
|---|----------------------|----------------------|
| Opening balance as on 01.07.2019 | 5,331,384,400 | 3,215,344,400 |
| Add: Received during the year | 56,572,000 | 736,040,000 |
| Add: Adjustment of Govt. Loan | - | 1,380,000,000 |
| Closing balance as on 30.06.2020 | <u>5,387,956,400</u> | <u>5,331,384,400</u> |





15.03 Equity from Foreign Loan: Tk. 15,947,800,000

The above balance has been arrived at as under:

| | | |
|---|-----------------------|-----------------------|
| Opening balance as on 01.07.2019 | 15,947,800,000 | 15,947,800,000 |
| Add: Received during the year | - | - |
| Closing balance as on 30.06.2020 | 15,947,800,000 | 15,947,800,000 |

16.00 RETAINED EARNINGS: Tk. (10,586,465,138)

Break-up of the above amount is given below:

| | | |
|--------------------------------------|-------------------------|------------------------|
| Balance at 1st July, 2019 | (7,745,763,327) | (5,308,991,403) |
| Add: Net Profit/ (Loss) for the year | (2,840,701,811) | (2,436,771,924) |
| Balance at 30 June 2020 | (10,586,465,138) | (7,745,763,327) |

17.00 FOREIGN CURRENCY LOAN: Tk. 25,974,206,338

17.01 Break-up of the above amount is given below:

| | | | |
|---------------------------------|-------|-----------------------|-----------------------|
| Chinese Govt. Concessional Loan | 17.02 | 11,984,179,824 | 11,920,696,823 |
| Preferential Buyer's Credit | 17.03 | 13,990,026,514 | 14,912,263,997 |
| Total Taka: | | 25,974,206,338 | 26,832,960,820 |

17.02 Chinese Govt. Concessional Loan (CGCL) RMB: Tk. 11,984,179,824

The above balance has been arrived at as under:

| | | |
|---|-----------------------|-----------------------|
| Opening balance as on 01.07.2019 | 11,920,696,823 | 11,814,891,806 |
| Add: Fluctuation Loss on Foreign Currency | 63,483,001 | 105,805,017 |
| Closing balance as on 30.06.2020 | 11,984,179,824 | 11,920,696,823 |

17.03 Preferential Buyer's Credit (PBC): Tk. 13,990,026,514

The above balance has been arrived at as under:

| | | |
|---|-----------------------|-----------------------|
| Opening balance as on 01.07.2019 | 14,912,263,997 | 15,831,100,695 |
| Add: Fluctuation Loss on Foreign Currency | 77,762,517 | 136,963,302 |
| Less: Payment made during the year | 1,000,000,000 | 1,055,800,000 |
| Closing balance as on 30.06.2020 | 13,990,026,514 | 14,912,263,997 |





18.00 GOVERNMENT LOAN (ADP): Tk. 4,544,334,600

The above balance has been arrived at as under:

| | | |
|-----------------------------------|----------------------|----------------------|
| Balance as at 1st July, 2019 | 4,459,476,600 | 4,823,016,600 |
| Add: Addition during the year | 84,858,000 | 1,016,460,000 |
| Less: Adjustment during the year | - | 1,380,000,000 |
| Balance as at 30 June 2020 | 4,544,334,600 | 4,459,476,600 |

19.00 INTEREST ON FOREIGN CURRENCY LOAN & GOVT. LOAN (ADP): Tk. 8,552,640,989

19.01 Break-up of the above amount is given below:

| | | | |
|-----------------------|-------|----------------------|----------------------|
| Foreign Currency Loan | 19.02 | 7,559,724,626 | 6,377,003,150 |
| Government Loan (ADP) | 19.03 | 992,916,363 | 780,703,943 |
| Total Taka: | | 8,552,640,989 | 7,157,707,093 |

19.02 Foreign Currency Loan: Tk. 7,559,724,626

19.02.1 Break-up of the above amount is given below:

| | | | |
|---------------------------------|---------|----------------------|----------------------|
| Chinese Govt. Concessional Loan | 19.02.2 | 3,230,576,422 | 2,691,288,331 |
| Preferential Buyer's Credit | 19.02.3 | 4,329,148,204 | 3,685,714,819 |
| Total Taka: | | 7,559,724,626 | 6,377,003,150 |

19.02.2 Chinese Govt. Concessional Loan (CGCL) RMB: Tk. 3,230,576,422

The above balance has been arrived at as under:

| | | |
|---------------------------------------|----------------------|----------------------|
| Opening balance as on 01.07.2019 | 2,691,288,331 | 2,154,856,974 |
| Add: Interest charged during the year | 539,288,091 | 536,431,357 |
| Balance as at 30 June 2020 | 3,230,576,422 | 2,691,288,331 |

19.02.3 Preferential Buyer's Credit (PBC): Tk. 4,329,148,204

The above balance has been arrived at as under:

| | | |
|---------------------------------------|----------------------|----------------------|
| Opening balance as on 01.07.2019 | 3,685,714,819 | 2,978,565,344 |
| Add: Interest charged during the year | 643,433,385 | 707,149,475 |
| Balance as at 30 June 2020 | 4,329,148,204 | 3,685,714,819 |





19.03 Government Loan (ADP): Tk. 992,916,363

The above balance has been arrived at as under:

| | | |
|---------------------------------------|--------------------|--------------------|
| Opening balance as on 01.07.2019 | 780,703,943 | 827,608,932 |
| Add: Interest charged during the year | 212,212,420 | 201,473,561 |
| Less: Adjustment made during the year | - | 248,378,550 |
| Balance as at 30 June 2020 | 992,916,363 | 780,703,943 |

20.00 CURRENT ACCOUNT WITH ENTERPRISES: Tk. 580,214,089

Break-up of the above amount is given below:

| | | |
|--|--------------------|--------------------|
| Shahjalal Fertilizer Project (SFP) | 448,834,739 | 547,906,504 |
| Khulna Newsprint Mills Limited (KNML) | 28,596 | - |
| Urea Fertilizer Factory Limited (UFFL) | 8,965,143 | 1,799,437 |
| Ashuganj Fertilizer & Chemical Company Limited (AFCCL) | - | 1,456,777 |
| DAP Fertilizer Company Limited (DAPFCL) | 114,332 | 3,298 |
| North Bengal Paper Mills (NBPM) | 100 | - |
| Bangladesh Insulator Sanitarywear Factory (BISF) | 264,189 | - |
| Jamuna Fertilizer Company Limited (JFCL) | - | 732,171 |
| Chittagong Urea Fertilizer Factory Limited (CUFFL) | 2,013,165 | 1,724,942 |
| Polash Urea Fertilizer Factory Limited (PUFFL) | 1,418,101 | 316,951 |
| Natural Gas Fertilizer Factory Limited (NGFFL) | 114,277,959 | 144,685,928 |
| Triple Super Phosphate (TSP) Complex Limited | - | 1,613 |
| Dhaka Leather Company Limited (DLCL) | 4,297,765 | - |
| Total Taka: | 580,214,089 | 698,627,621 |

21.00 CREDITORS FOR EXPENSES: Tk. 541,458,503

Break-up of the above amount is given below:

| | | |
|---------------------------------|--------------------|--------------------|
| Audit Fees | 530,000 | 250,000 |
| Natural Gas (Domestic) | 2,732,116 | 931,766 |
| Natural Gas (JDT & DSL) Factory | 519,797,383 | 148,249,393 |
| TICI Levy | 18,399,004 | 33,057,000 |
| O & MAS Expenses | - | - |
| Total Taka: | 541,458,503 | 182,488,159 |



22.00 CREDITORS FOR OTHER FINANCE: Tk. 131,564,924

Break-up of the above amount is given below:

| | | | |
|---|---------------|--------------------|--------------------|
| Security Deposit (General) | (Annexure- H) | 12,112,335 | 7,603,924 |
| Security Deposit (Urea Dealer) | | 2,200,000 | 1,400,000 |
| Security Deposit (Ammonia Dealer) | (Annexure- I) | 16,796,160 | 24,446,160 |
| Security Deposit Against Shop Allotment | | 219,000 | - |
| I T deduction from Party | | 2,011,977 | - |
| VAT deduction from Party | | 417,392 | 311,477 |
| Recovery of H.O & Other Provident Fund Loan | | 869,867 | 142,631 |
| Recovery of H.O & Other Welfare loan | | 90,381 | 36,964 |
| SFCL Welfare Fund | | 2,214,272 | 1,262,120 |
| Recovery of CPPF Loan with Interest | | 4,000 | - |
| Recovery on CPPF Loan | | 515,730 | 407,750 |
| Recovery on Other Project CPPF Loan | | 10,850 | 8,150 |
| Revenue Stamp | | 72,260 | 68,240 |
| Recovery on Audit Objection (From BCIC) | | 4,675,559 | 10,991,931 |
| Recovery on others House Building Loan | | 545,945 | 25,661 |
| Recovery on SFCL Welfare Loan | | 22,825 | 19,000 |
| SFCL P.F Trust | | - | 314,822 |
| H.O & Other P.F Trust | | 637,913 | 67,475 |
| SFCL Gratuity Fund | | 554,400 | 14,371 |
| Incentive Bonus | | 57,960,378 | 29,285,449 |
| SFCL School Fund | | 2,331,234 | 2,331,234 |
| Salary Income Tax | | 273 | - |
| Deduction/ Recovery on Audit Objection (From Factory) | | 14,544,846 | 13,885,970 |
| Dealers Deposits (Fertilizer) | | 12,384,500 | 8,504,000 |
| Ammonia Deposit (Dealer) | | 372,827 | 347,122 |
| Total Taka: | | 131,564,924 | 101,474,451 |

23.00 CREDITORS FOR GOODS SUPPLIED: Tk. 7,491,800

Break-up of the above amount is given below:

| | | | |
|----------------------------|---------------|------------------|------------------|
| Local Supplies | (Annexure- J) | 7,457,356 | 3,933,701 |
| Cash Purchase Clearing A/C | | 34,444 | 21,022 |
| Total Taka: | | 7,491,800 | 3,954,723 |





24.00 BCIC CURRENT ACCOUNT: Tk. 373,268,367

The above balance has been arrived at as under:

| | | |
|---|--------------------|--------------------|
| Opening balance as on 01.07.2019 | 271,552,324 | 244,134,056 |
| Add: Current year's transaction | 331,983,051 | 265,115,398 |
| | 603,535,375 | 509,249,454 |
| Less: Adjustment made during the year | 230,267,008 | 237,697,130 |
| Closing balance as on 30.06.2020 | 373,268,367 | 271,552,324 |

25.00 PROVISION FOR INCOME TAX: Tk. 32,367,405

The above balance has been arrived at as under:

| | | |
|---|-------------------|--------------------|
| Opening balance as on 01.07.2019 | 119,607,309 | 72,070,095 |
| Add: Current year Provision | 32,367,405 | 116,408,340 |
| Add: Provision on Interest/ Charged Calculated by the DCT | - | 3,198,969 |
| Less: Payment/ Adjustment made during the year | 119,607,309 | 72,070,095 |
| Closing balance as on 30.06.2020 | 32,367,405 | 119,607,309 |

26.00 TURNOVER: Tk. 4,660,929,874

Break-up of the above amount is given below:

| | | |
|--------------------|----------------------|----------------------|
| Sales | 4,660,929,874 | 2,899,995,566 |
| Total Taka: | 4,660,929,874 | 2,899,995,566 |

Details of Sales:

| Buyer Categories | Quantity | Rate | Amount in Taka |
|--------------------------------|-------------------|--------|----------------------|
| Normal Rate (Peasants) | 315,027.93 | 14,000 | 4,410,391,020 |
| Special Rate (Tea Estate) | 9,986.00 | 16,000 | 159,776,000 |
| Special Rate (Other Companies) | 1,010.00 | 41,000 | 41,410,000 |
| Ammonia (Liquid) | - | - | 49,352,854 |
| Total Taka: | 326,023.93 | | 4,660,929,874 |

Note: Cost of Production of Urea Fertilizer (Per Ton) Tk. 22,130.54





27.00 COST OF GOODS SOLD: Tk. 4,151,460,831

27.01 The above balance has been arrived at as under:

Variable Cost:

A. Direct Material Cost:

| | | |
|----------------------------|---------------|-------------|
| Raw Material Consumed (NG) | 1,432,341,663 | 777,971,910 |
| Chemical Consumed | 246,421,790 | 222,145,003 |
| Packing Material Consumed | 272,550,390 | 152,905,911 |

Total Material Cost:

1,951,313,842 1,153,022,824

B. Direct/ Contract Labour:

39,860,809 30,745,785

C. Factory Overhead (Variable):

| | | |
|---------------------------|-------------|-------------|
| Gas for Fuel | 427,842,314 | 232,381,220 |
| Electricity PDB | 18,557,420 | 6,226,839 |
| Oil & Lubricants | 6,135,063 | 8,141,590 |
| Spares & Accessories | 16,740,840 | 4,461,020 |
| Stores Materials Consumed | 150,374 | 229,005 |
| Repairs & Maintenance | 163,154,730 | 41,157,426 |
| Other Factory Overhead | 253,229 | 233,700 |

Total Variable Factory Overhead:

632,833,970 292,830,800

Total Variable Cost (A+B+C):

2,624,008,621 1,476,599,409

Fixed Cost:

A. Direct Factory Salary:

158,346,081 168,043,482

B. Factory Overhead (Fixed):

| | | |
|-----------------------------------|---------------|---------------|
| Indirect Factory Salary and Wages | 210,299,472 | 218,449,778 |
| Repairs & Maintenance | 2,559,750 | 105,522 |
| Spares & Accessories | - | 980 |
| Factory Insurance Premium | 44,201,888 | 58,574,952 |
| Factory Depreciation | 1,907,834,627 | 1,853,107,648 |
| Annual Overhauling | 161,960,762 | 4,174,652 |
| Other Factory Overhead | 51,399,023 | 371,086,169 |

Note: 27.02

Total Fixed Factory Overhead:

2,378,255,522 2,505,499,701

Total Fixed Cost (A+B):

2,536,601,603 2,673,543,183

Total Manufacturing Cost (Variable + Fixed):

5,160,610,225 4,150,142,592

Add: Opening Work-in-Progress

26,804,120 17,855,880

Total Goods in Process:

5,187,414,345 4,167,998,472

Less: Closing Work-in-Progress

29,605,520 26,804,120

Cost of Goods Manufactured:

5,157,808,825 4,141,194,352

Add: Opening Stock of Finished Goods

1,837,849,636 -

Cost of Goods available for Sales:

6,995,658,461 4,141,194,352

Less: Closing Stock of Finished Goods

2,844,197,630 1,837,849,636

Cost of Goods Sold:

4,151,460,831 2,303,344,716





27.02 Other Factory Overhead: Tk. 51,399,023

Break-up of the above amount is given below:

| | | |
|--------------------------------------|------------|-------------|
| Bagging and Stacking | 11,192,893 | 6,277,480 |
| Consultancy Fees | 3,606,783 | 2,067,346 |
| Contract Labour | 7,599,202 | 7,422,600 |
| Entertainment Expenses | 281,463 | 361,246 |
| Fire Fighting Expenses | 324,090 | 696,295 |
| Heavy Duty Vehicles | 440,534 | 17,080 |
| Heavy Duty Vehicles Running Expenses | 12,465 | 633,465 |
| Honorarium | 1,200,000 | 1,033,397 |
| Laboratory Chemicles and Expenses | 1,946,295 | 1,329,721 |
| Licence Fees | 357,609 | 707,226 |
| Medical Expenses | 300,000 | 15,300 |
| Other Expenses | 3,560 | 81,030 |
| Other Fees | - | 1,000 |
| Other Stores Materials Consumption | 3,094,102 | 2,543,041 |
| Postage and Telegram | 435,000 | 429,288 |
| Printing and Stationery | 404,844 | 1,102,958 |
| Process Clearing | 749,565 | 550 |
| Repair & Maintenance (Civil Works) | 7,827,144 | 5,879,000 |
| TA/ DA | 2,140,614 | 2,472,974 |
| Training Expenses | 700,717 | 913,000 |
| Uniform & Liveries | 3,474,795 | 2,002,000 |
| BSTI Marking Fee | 1,740,743 | 1,738,094 |
| OMAS Expenses | - | 332,290,502 |
| Carrying Charges (Chemicals) | 40,770 | 1,071,575 |
| Ward & Watch | 3,500,000 | - |
| School Expenses | 19,320 | - |
| Carring (Others) | 6,516 | - |

Total Taka: 51,399,023 371,086,169





28.00 GENERAL & ADMINISTRATIVE OVERHEAD: Tk. 1,306,492,302

Break-up of the above amount is given below:

| | | |
|--|-------------|-------------|
| Advertisement & Publicity Expenses | 4,584,351 | 8,175,736 |
| Board Meeting Expenses | 2,384,581 | 2,921,855 |
| Club Expenses (Officer/ Ladies) | 6,000 | - |
| Contract Labour | 11,522,300 | 9,603,600 |
| Cultural Expenses | 599,212 | 599,922 |
| Depreciation | 224,451,132 | 218,012,664 |
| Employees Club Expenses | - | 192,500 |
| Entertainment Expenses | 367,139 | 333,463 |
| Games & Sports | 300,000 | 300,000 |
| Guest House Expenses | 871,561 | 1,328,369 |
| Honorarium | 814,800 | 520,300 |
| Insurance Premium | 4,119,563 | 1,953,389 |
| Legal & Professional Fees | 665,426 | 1,259,433 |
| Land Revenue | 930 | - |
| Medical Expenses | 1,492,138 | 1,521,717 |
| Mosque, Religious & Other Fest. Expenses | 299,675 | 299,533 |
| Natural Gas Domestic Use | 4,950,746 | 2,315,859 |
| Newspaper & Periodicals | 104,176 | 42,601 |
| Officers Association Expenses | 210,000 | 480,000 |
| Other Expenses | 877,266 | 499,130 |
| Picnic Expenses | 1,300,000 | 1,010,875 |
| Plantation & Gardening Expenses | 163,629 | 698,764 |
| Postage & Telegram | - | 73,382 |
| Printing & Stationery | 1,595,690 | 1,678,438 |
| Rent, Rates & Taxes | 1,005,930 | 1,169,690 |
| Repairs & Maintenance | 1,517,375 | 1,944,008 |
| Sanitation & Colony Expenses | 169,437 | 14,397 |
| School & College Expenses | 719,373 | - |
| Stipend & Scholarship | 287,810 | 287,078 |
| Subscription & Donation | 262,727 | - |
| Ladies Club Expenses | 75,000 | 475,000 |
| Telephone & Trunk Call | 348,873 | 258,065 |
| TICI Levy | 10,342,004 | 51,636,000 |
| Training Fees & Expenses | 27,275 | 2,425,697 |
| Travelling & Conveyance | 1,670,536 | 2,307,809 |
| Welfare Expenses | 1,871,500 | - |
| Vehicle Running Expenses | 4,622,228 | 4,894,063 |
| Vehicle Repairs & Maintenance | 2,868,327 | 6,749,508 |
| Uniform & Liveries | 2,881,261 | 2,537,600 |
| Ward & Watch (Ansar) | 39,743,695 | 46,224,590 |
| Preliminary Expenses | 1,888,404 | 1,888,404 |
| Pre-Operating Expenses | 974,510,232 | 974,510,232 |

Taka Taka:

1,306,492,302

1,351,143,671





29.00 SELLING & DISTRIBUTION OVERHEAD: Tk. 590,748,069

Break-up of the above amount is given below:

| | | |
|--|-------------|-------------|
| Advertisement & Publicity Expenses | 1,000,000 | 600,000 |
| Loading & Unloading Expenses (Factory) | 8,891,571 | 4,366,221 |
| Contract Labour Expenses | 5,920,139 | 2,414,563 |
| Depreciation | 112,225,566 | 109,006,332 |
| Entertainment Expenses | 23,305 | 70,263 |
| Insurance Premium | 600,000 | - |
| Picnic Expenses | 459,133 | 490,000 |
| Printing & Stationery | 887,566 | 1,022,415 |
| Repairs & Maintenance | 3,700 | 1,292,170 |
| Sales Promotion Expenses | 162,500 | - |
| Training Fees & Expenses | 27,485 | 74,682 |
| Travelling & Conveyance | 613,845 | 491,192 |
| Uniform & Liveries | 861,774 | 503,762 |
| Carrying Expenses (By Train) | 9,306,968 | 7,059,851 |
| Carrying Expenses (By Road) | 425,785,734 | 182,019,465 |
| Postage & Telegram | 5,440 | 356 |
| Vehicles Running Expenses | - | 9,131 |
| Exps. Against Inter Project Fertilizer A/C | 4,576,393 | 12,178,936 |
| Ward & Watch (Ansar) | 15,700,509 | 15,692,335 |
| Conveyance | 24,920 | 25,240 |
| Electricity Expenses | 367,538 | 466,354 |
| Godown & Office Repairs | 903,447 | 208,749 |
| Loading Charges (Buffer) | 584,376 | 200,565 |
| Postages | 59,393 | 46,933 |
| Printing & Stationery (Buffer) | - | 127,930 |
| TA/DA Expenses (Buffer) | 375,587 | 703,723 |
| Other Related Expenses | 910 | - |
| Newspaper & Magazine | 27,815 | 57,155 |
| Telephone, Trunkcall & Fax | 16,768 | 9,608 |
| Office Rent | 174,000 | 206,600 |
| Gas Burner Charges | 8,250 | - |
| Contract Labour (Buffer) | 1,125,937 | 588,129 |
| Carrying & Unloading charges (Buffer) | 27,500 | 49,580 |
| Gas Burner Charges | - | 7,530 |

Total Taka:

590,748,069

339,989,770





30.00 NON-OPERATING INCOME: Tk. 331,246,362

Break-up of the above amount is given below:

| | | |
|-----------------------------------|--------------------|--------------------|
| Interest on STD | 13,282,939 | 20,647,606 |
| Interest on FDR | 310,960,193 | 303,137,623 |
| Discount on Contractor/ Supplier | - | 14,810 |
| Fine & Compensation (LD) | 1,963,484 | 1,175,884 |
| Forfiture A/C | 121,151 | 694,542 |
| Ammonia Cylinder Recovery | - | 14,140 |
| Dealer Renewal Fees | 404,678 | 441,000 |
| Enlistment Fees | 62,000 | - |
| House Rent Income (Bank Building) | 170,182 | 122,812 |
| Sale of Tender form | 623,600 | 1,025,300 |
| Sundry Receipts | 1,000 | 134,214 |
| Shop Rent | 434,687 | 1,098,690 |
| House Rent (Commercial) | 755,733 | 66,000 |
| Water Bill (Commercial) | 600 | 1,100 |
| Water Charge Recovery | 280 | 31 |
| Sale of Scrap Materials | 2,465,834 | 2,591,264 |
| School/ College Fees | - | 1,430,243 |
| Total Taka: | 331,246,362 | 332,595,258 |

31.00 OTHER FINANCIAL EXPENSES: Tk. 1,398,796,234

Break-up of the above amount is given below:

| | | |
|----------------------------------|----------------------|----------------------|
| Interest on ADP Loan | 212,212,420 | (46,904,989) |
| Interest on Foreign Loan (China) | 1,182,721,477 | 1,243,580,832 |
| Bank Charge (STD+FDR A/C) | 3,862,337 | 5,267,245 |
| Total Taka: | 1,398,796,234 | 1,201,943,088 |





Shahjalal Fertilizer Company Limited
Schedule of Fixed Assets
For the year ended 30 June 2020

| Sl. No. | Particulars | Cost | | | Rate | Depreciation | | | WDV as on 30.06.2020 |
|---|---------------------------------------|--------------------------|---------------------------|----------------------------|----------|--------------------------|-------------------------|----------------------------|-----------------------|
| | | Balance as on 30.06.2019 | Additions during the year | Adjustment during the year | | Balance as on 30.06.2019 | Charged during the year | Adjustment during the year | |
| A. Land and Land Development: | | | | | | | | | |
| 1 | Land Development | 3,154,858,391 | - | - | - | - | - | - | 3,154,858,391 |
| | Sub Total | 3,154,858,391 | - | - | - | - | - | - | 3,154,858,391 |
| B. Building and Construction: | | | | | | | | | |
| 1 | Store and Ware House Building | 148,446,092 | - | - | 2.5% | 12,017,889 | 3,711,152 | - | 135,434,911 |
| 2 | SAE, Gudron | 171,140,578 | 850,000 | - | 2.5% | 14,190,863 | 4,278,569 | - | 157,699,715 |
| 3 | Enging House | 83,145,189 | - | - | 2.5% | 3,095,433 | 3,128,630 | - | 79,921,126 |
| 4 | Administration Building | 75,245,000 | 39,266,643 | - | 2.5% | 6,533,750 | 2,837,276 | - | 96,500,017 |
| 5 | Building and Construction (Denda -C) | 1,906,504,033 | 1,906,504,033 | - | 2.5% | 47,657,401 | 47,657,401 | - | 1,858,846,632 |
| | Sub Total | 404,136,659 | 1,936,499,676 | - | - | 39,671,535 | 48,613,568 | - | 2,316,441,634 |
| C. Plant and Machinery: | | | | | | | | | |
| 1 | Ammonia Plant & Machinery | 17,333,169,476 | 63,488,180 | - | 5% | 2,386,199,866 | 879,843,883 | - | 14,907,814,307 |
| 2 | Urea Plant & Machinery | 9,948,288,887 | 13,178,857 | - | 5% | 1,372,541,041 | 501,303,152 | - | 7,947,218,851 |
| 3 | Utility Plant & Machinery | 774,286,975 | 31,146,334 | - | 5% | 104,080,916 | 39,871,620 | - | 143,955,336 |
| 4 | Other Plant & Machinery | 13,379,040,710 | 5,619,551 | - | 5% | 2,168,835,687 | 679,183,103 | - | 2,847,988,849 |
| | Sub Total | 41,834,864,148 | 110,332,122 | - | - | 4,640,627,128 | 2,168,201,819 | - | 38,296,397,432 |
| D. Vehicles: | | | | | | | | | |
| 1 | Motor Bicycles | 1,333,145 | 6,980 | - | 20% | 678,923 | 348,025 | - | 961,177 |
| 2 | Car and Jeeps | 181,472,304 | - | - | 20% | 125,648,203 | 37,684,501 | - | 28,149,596 |
| 3 | Bus and Micro Bus | 81,095,210 | - | - | 20% | 58,730,140 | 17,619,042 | - | 11,746,028 |
| 4 | Truck and Tractors | 31,276,815 | - | - | 20% | 22,184,630 | 8,655,383 | - | 4,436,802 |
| | Sub Total | 311,177,574 | 6,980 | - | - | 307,241,876 | 62,256,911 | - | 41,785,767 |
| E. Furniture and Fixture: | | | | | | | | | |
| | Sub Total | 56,911,918 | - | - | 20% | 16,657,409 | 4,952,188 | - | 21,095,797 |
| | Sub Total | 56,911,918 | - | - | - | 16,657,409 | 4,952,188 | - | 21,095,797 |
| F. Office Equipment: | | | | | | | | | |
| | Sub Total | 34,872,125 | 60,493 | - | 20% | 22,405,973 | 7,095,124 | - | 5,974,521 |
| | Sub Total | 34,872,125 | 60,493 | - | - | 22,405,973 | 7,095,124 | - | 5,974,521 |
| G. Low Tools: | | | | | | | | | |
| 1 | Electrical Equipment | - | 20,027,572 | - | 25% | - | 5,156,893 | - | 15,070,679 |
| 2 | Fire Fighting Equipment | - | 316,000 | - | 25% | - | 79,000 | - | 237,000 |
| 3 | Loose Tools | - | 5,830 | - | 25% | - | 1,463 | - | 4,368 |
| 4 | Other Equipment | - | 6,271,856 | - | 25% | - | 1,567,964 | - | 4,703,892 |
| | Sub Total | - | 27,215,258 | - | - | - | 6,885,319 | - | 20,429,939 |
| H. Sundry Assets/Soil Fertilizers: | | | | | | | | | |
| | Sub Total | 4,923,347 | 2,183,937 | - | 25% | 2,486,676 | 2,776,596 | - | 5,843,112 |
| | Sub Total | 4,923,347 | 2,183,937 | - | - | 2,486,676 | 2,776,596 | - | 5,843,112 |
| | Grand Total: (A+B+C+D+E+F+G+H) | 45,859,874,887 | 2,136,446,598 | - | - | 44,025,321,478 | 2,244,511,334 | - | 38,852,319,145 |
| Allocation of Depreciation Expenses: | | | | | | | | | |
| | Factory Overhead 85% | 1,927,834,627 | | | | | | | |
| | Administrative Overhead 10% | 224,451,132 | | | | | | | |
| | Selling & Distribution Overhead 5% | 1,102,225,556 | | | | | | | |
| | Total | 3,254,511,315 | | | | | | | |

Note: Fluctuation from Tk. (40,463,000) to Tk. (44,245,217) Addition to Fixed Assets of Plant & Machinery.





| Shahjalal Fertilizer Company Limited (SFCL) | | | | | | |
|---|----------------------|--------------------------|--------------------------|------------------------------|---|--------------------------|
| Schedule of Intangible Assets | | | | | | |
| For the year ended 30 June 2020 | | | | | | |
| Annexure - B | | | | | | |
| Sl. No. | Particulars | Balance as on 01.07.2019 | Addition During The year | Amortisation during the year | Adjustment/Revenue earned during the year | Balance as on 30.06.2020 |
| 1 | Preliminary Expenses | 3,147,331 | - | 1,888,404 | - | 1,258,927 |
| 2 | Deferred Expenses | 1,624,183,634 | - | 974,510,232 | 68,429,000 | 718,102,402 |
| Total Taka: | | 1,627,330,965 | - | 976,398,636 | 68,429,000 | 719,361,329 |



Skanska Furniture Company Limited
Schedule of Investments (FDR)
 For the period ended 30 June 2020

| SL No | Name of Bank | FDR / Investment No. | Date of Purchase | Duration | Interest rate (%) | FDR Amount | Balance as at 30/06/2020 | Principal Amount | | Accrued Interest | | AIT (Gross Tax) | Bank charge | Encashment during the year | Grand Total |
|-------|---|----------------------|------------------|-----------|-------------------|-------------|--------------------------|--------------------------|-----------------|------------------------------|-------------------------|-----------------|-------------|----------------------------|-------------|
| | | | | | | | | Received during the year | Chasing Balance | Not Balance as at 30/06/2020 | Accrued during the year | | | | |
| 1 | Sonali Bank Ltd. Mirshakura Branch, Feni, Sylhet | 561270100810 | 19/05/19 | 07 Months | 6.00% | 100,000,000 | 100,000,000 | - | 100,000,000 | 6,781,136 | 15,446,811 | 642,266 | 21,000 | - | 118,179,103 |
| 2 | Sonali Bank Ltd. Mirshakura Branch, Feni, Sylhet | 561270100812 | 05/09/18 | 3 Months | 6.00% | 50,000,000 | 50,000,000 | - | 50,000,000 | 707,189 | 2,189,826 | 79,897 | 35,000 | 52,400,987 | - |
| 3 | Agribank Ltd. Mirshakura Branch, Sylhet | 30000118153 | 04/04/16 | 02 Months | 6.00% | 100,000,000 | 100,000,000 | - | 100,000,000 | 8,112,311 | 16,807,240 | 681,231 | 38,000 | 116,196,122 | - |
| 4 | Agribank Ltd. Mirshakura Branch, Sylhet | 20000142682 | 12/08/17 | 02 Months | 6.20% | 20,000,000 | 20,000,000 | - | 20,000,000 | 3,313,417 | 3,274,371 | 131,742 | 12,000 | - | 23,228,830 |
| 5 | Agribank Ltd. Mirshakura Branch, Sylhet | 20000152487 | 19/12/17 | 02 Months | 6.50% | 100,000,000 | 100,000,000 | - | 100,000,000 | 6,889,833 | 12,884,360 | 688,891 | 21,000 | - | 112,173,981 |
| 6 | Agribank Ltd. Mirshakura Branch, Sylhet | 30000152489 | 11/03/18 | 03 Months | 6.50% | 150,000,000 | 150,000,000 | - | 150,000,000 | 10,274,875 | 18,249,872 | 1,807,489 | 35,000 | - | 167,297,236 |
| 7 | Agribank Ltd. Mirshakura Branch, Sylhet | 30000157388 | 18/10/18 | 03 Months | 6.50% | 50,000,000 | 49,988,300 | - | 49,988,300 | 2,000,889 | 3,000,000 | 300,000 | - | - | 52,688,989 |
| 8 | Bangladesh Krishi Bank, Mirshakura Branch, Feni, Sylhet | 170206 | 13/11/17 | 03 Months | 6.00% | 50,000,000 | 50,000,000 | - | 50,000,000 | 3,124,286 | 5,747,288 | 313,428 | 25,000 | - | 61,088,802 |
| 9 | Bangladesh Krishi Bank, Mirshakura Branch, Feni, Sylhet | 172209 | 12/01/20 | 03 Months | 7.50% | 20,000,000 | - | 20,000,000 | - | - | - | - | - | - | 20,000,000 |
| 10 | Bangladesh Krishi Bank, Mirshakura Branch, Feni, Sylhet | 172209 | 25/01/20 | 03 Months | 7.50% | 100,000,000 | 100,000,000 | - | 100,000,000 | - | - | - | - | - | 100,000,000 |
| 11 | Agribank Ltd. Mirshakura Branch, Sylhet | 118891 | 18/10/16 | 03 Months | 6.00% | 10,000,000 | 9,929,838 | - | 9,929,838 | 4,325,476 | 7,843,206 | 327,548 | 25,000 | 27,492,746 | - |
| 12 | Agribank Ltd. Mirshakura Branch, Sylhet | 118924 | 15/11/16 | 02 Months | 6.00% | 100,000,000 | 100,000,000 | - | 100,000,000 | 6,577,676 | 16,194,178 | 677,788 | 25,000 | 115,901,396 | - |
| 13 | BKSSC Bank Ltd. Mirshakura Branch, Sylhet | 610001000004 | 27/12/19 | 01 Month | 6.00% | 200,000,000 | 200,000,000 | - | 200,000,000 | 15,274,482 | 46,029,150 | 2,072,425 | 70,000 | 215,881,682 | - |
| 14 | Agribank Ltd. Mirshakura Branch, Sylhet | 128091 | 07/01/18 | 02 Months | 6.00% | 50,000,000 | 49,938,300 | - | 49,938,300 | 3,000,306 | 3,000,000 | 300,000 | - | 52,638,306 | - |
| 15 | Agribank Ltd. Mirshakura Branch, Sylhet | 20000120204 | 20/11/18 | 02 Months | 6.00% | 300,000,000 | 300,000,000 | - | 300,000,000 | 4,377,837 | 16,183,807 | 637,786 | 25,000 | 115,541,821 | - |
| 16 | Agribank Ltd. Mirshakura Branch, Sylhet | 702092 | 05/11/18 | 02 Months | 5.50% | 100,000,000 | 100,000,000 | - | 100,000,000 | 9,685,939 | 18,000,000 | 800,000 | 25,000 | 173,299,246 | - |
| 17 | BKSSC Bank Ltd. Mirshakura Branch, Sylhet | 010001100100032 | 18/11/18 | 02 Months | 6.00% | 150,000,000 | 150,000,000 | - | 150,000,000 | 8,808,187 | 20,238,337 | 866,811 | 30,000 | - | 180,000,235 |
| 18 | BKSSC Bank Ltd. Mirshakura Branch, Sylhet | 010001100100042 | 18/02/17 | 02 Months | 6.00% | 100,000,000 | 100,000,000 | - | 100,000,000 | 6,029,408 | 16,077,149 | 660,516 | 25,000 | - | 116,809,273 |
| 19 | BKSSC Bank Ltd. Mirshakura Branch, Sylhet | 010001170100022 | 18/04/17 | 02 Months | 6.50% | 100,000,000 | 100,000,000 | - | 100,000,000 | 7,123,788 | 16,748,011 | 712,548 | 25,000 | - | 114,589,347 |
| 20 | BKSSC Bank Ltd. Mirshakura Branch, Sylhet | 010001100100039 | 17/01/17 | 02 Months | 6.25% | 100,000,000 | 100,000,000 | - | 100,000,000 | 6,851,345 | 16,472,818 | 683,134 | 25,000 | - | 114,782,227 |
| 21 | Sonali Bank Ltd. Mirshakura Branch, Sylhet | 0000014200033 | 14/02/17 | 02 Months | 6.25% | 100,000,000 | 100,000,000 | - | 100,000,000 | 6,884,728 | 16,972,378 | 688,871 | 35,000 | - | 118,299,476 |





| Sl. No | Name of Bank | FDR / Investment No. | Date of Purchase | Maturity | Interest rate (%) | FDR / Amount | Principal Amount | | Accrued Interest | | A/T (Gross Tax) | Bank charge | Excise/duty during the year | Gross Total |
|--------|--|----------------------|------------------|-----------|-------------------|--------------|--------------------------|--------------------------|------------------------------|-------------------------|-----------------|-------------|-----------------------------|-------------|
| | | | | | | | Balance as on 31.03.2019 | Invested during the year | Net Balance as on 31.03.2019 | Accrued during the year | | | | |
| 12 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 0100015150120 | 18.04.17 | 12 Months | 8.10% | 100,000,000 | 100,000,000 | 0 | 7,115,917 | 17,243,007 | 712,196 | 25,000 | - | 116,207,812 |
| 13 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 18002002 | 19.09.18 | 12 Months | 8.10% | 50,000,000 | 50,000,000 | - | 3,312,314 | 4,413,304 | 303,331 | 35,306 | - | 54,236,932 |
| 14 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 0100044157978 | 17.01.17 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 6,851,201 | 16,472,856 | 683,254 | 29,000 | - | 117,962,212 |
| 15 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 010004821019711 | 18.01.17 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 6,951,345 | 16,472,857 | 683,194 | 25,000 | - | 117,962,212 |
| 16 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 010004821059716 | 18.01.17 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 6,888,228 | 16,472,857 | 688,072 | 25,000 | - | 116,219,200 |
| 17 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 01000306529718 | 27.02.17 | 12 Months | 6.25% | 100,000,000 | 100,000,000 | - | 6,888,228 | 16,472,857 | 688,072 | 25,000 | - | 116,219,200 |
| 18 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 01000424519722 | 17.08.17 | 12 Months | 6.25% | 100,000,000 | 100,000,000 | - | 7,155,917 | 17,243,007 | 715,596 | 25,000 | - | 116,219,200 |
| 19 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 010007215104246 | 18.01.18 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 6,923,080 | 16,472,857 | 688,072 | 25,000 | - | 116,219,200 |
| 20 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 18000581 | 08.08.18 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 6,888,228 | 16,472,857 | 688,072 | 25,000 | - | 116,219,200 |
| 21 | Agribank Ltd. (Lakshapour Branch, Sylhet) | 174158 | 19.01.17 | 12 Months | 6.25% | 100,000,000 | 100,000,000 | - | 6,888,228 | 16,472,857 | 688,072 | 25,000 | - | 116,219,200 |
| 22 | Agribank Ltd. (Lakshapour Branch, Sylhet) | 574176 | 11.01.18 | 12 Months | 6.50% | 100,000,000 | 100,000,000 | - | 8,800,379 | 13,274,335 | 884,938 | 25,000 | - | 111,214,428 |
| 23 | Agribank Ltd. (Madani Market Branch, Sylhet) | 5478755080572 | 10.07.17 | 12 Months | 6.00% | 100,000,000 | 100,000,000 | - | 6,489,250 | 13,218,825 | 648,918 | 25,000 | - | 116,219,200 |
| 24 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 0100072811311 | 18.03.17 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 7,155,917 | 17,243,007 | 715,596 | 25,000 | - | 116,219,200 |
| 25 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 01000722113412 | 20.03.17 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 7,155,917 | 17,243,007 | 715,596 | 25,000 | - | 116,219,200 |
| 26 | BAJSC Bank Ltd. (Dhaka Branch, Sylhet) | 01000999554301 | 19.03.17 | 12 Months | 6.15% | 100,000,000 | 100,000,000 | - | 7,155,917 | 17,243,007 | 715,596 | 25,000 | - | 116,219,200 |
| 27 | Madani Bank Ltd. (Dhaka Branch, Sylhet) | 29100004169 | 17.01.18 | 3 Months | 6.00% | 10,000,000 | 10,000,000 | - | 888,122 | 962,124 | 35,108 | 12,000 | - | 10,933,934 |
| 28 | Madani Bank Ltd. (Dhaka Branch, Sylhet) | 54430000000 | 12.12.18 | 6 Months | 6.20% | 10,000,000 | 10,000,000 | - | 481,158 | 521,158 | 44,117 | 24,000 | - | 10,773,032 |
| 29 | Agribank Ltd. (Dhaka Branch, Sylhet) | 154970229 | 01.11.17 | 12 Months | 6.00% | 100,000,000 | 100,000,000 | - | 6,248,508 | 13,743,508 | 624,858 | 25,000 | 150,066,038 | - |
| 30 | Agribank Ltd. (Dhaka Branch, Sylhet) | 5230025040610 | 18.07.17 | 12 Months | 6.00% | 50,000,000 | 50,000,000 | - | 3,244,078 | 6,778,657 | 324,404 | 25,000 | - | 54,236,932 |
| 31 | Agribank Ltd. (Dhaka Branch, Sylhet) | 70044831000 | 04.02.18 | 12 Months | 4.80% | 100,000,000 | 100,000,000 | - | 3,074,561 | 6,322,162 | 307,401 | - | - | 109,681,341 |
| 32 | Agribank Ltd. (Dhaka Branch, Sylhet) | 216033504536 | 07.02.18 | 12 Months | 4.25% | 100,000,000 | 100,000,000 | - | 5,281,508 | 11,568,938 | 628,508 | 25,000 | - | 111,277,344 |
| 33 | Agribank Ltd. (Dhaka Branch, Sylhet) | 2179075004711 | 14.02.18 | 12 Months | 4.12% | 100,000,000 | 100,000,000 | - | 6,385,938 | 11,960,928 | 638,594 | 25,000 | - | 111,277,344 |
| 34 | Agribank Ltd. (Dhaka Branch, Sylhet) | 5421025004704 | 14.02.18 | 12 Months | 4.25% | 100,000,000 | 100,000,000 | - | 6,385,938 | 11,960,928 | 638,594 | 25,000 | - | 111,277,344 |





| Sl. No. | Name of Bank | FBR Investment No. | Date of Purchase | Duration | Interest rate (%) | FDR Amount | Principal Amount | | Accrued Interest | | | | Bank charge | Encashment during the year | Grand Total |
|---------|--|--------------------|------------------|-----------|-------------------|-------------|--------------------------|--------------------------|------------------------------|-------------------------|-----------------|-------------------|-------------|----------------------------|-------------|
| | | | | | | | Balance as on 01.07.2013 | Interest during the year | Net Balance as on 01.07.2013 | Accrued during the year | Closing Balance | ATM (Drawn Total) | | | |
| 45 | Popul Bank Ltd. - Shearson Branch, Multan | 520603700001 | 15.02.18 | 12 Months | 6.25% | 100,000,000 | 100,000,000 | - | 100,000,000 | 5,273,808 | 6,545,978 | 11,848,788 | 658,594 | 25,000 | 11,277,194 |
| 46 | NED Bank Ltd. - Dibrak Branch, Dibrak | 188025041082 | 28.10.18 | 6 Months | 10.25% | 10,000,000 | 10,000,000 | - | 10,000,000 | 315,080 | 1,851,871 | 1,299,071 | 108,147 | - | 1,200,924 |
| 47 | MAGC Bank Ltd. - Kacumban Branch | 810814813218 | 05.05.18 | 12 Months | 7.00% | 108,000,000 | 108,000,000 | - | 108,000,000 | 5,375,008 | 7,358,256 | 12,753,256 | 737,825 | 22,000 | 11,998,459 |
| 48 | Mirari Bank (P) Ltd. - Anandpur Branch, Dibrak | 1757572 | 23.01.18 | 6 Months | 6.50% | 20,000,000 | 20,000,000 | - | 20,000,000 | 1,213,224 | 1,314,207 | 2,517,431 | 33,254 | 13,000 | 2,484,181 |
| 49 | Avangard Bank, Dibrak | 0871633 | 18.10.18 | 6 Months | 6.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 290,997 | 330,233 | 621,230 | 33,254 | 13,000 | 575,230 |
| 50 | Mirari Bank Branch, Dibrak | 1375720800148 | 01.06.18 | 12 Months | 10.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 734,273 | 1,137,085 | 1,871,358 | 112,716 | 24,000 | 1,734,642 |
| 51 | NED Bank Ltd. - Siller Main Branch, Siller | 79413 | 22.03.18 | 6 Months | 14.25% | 10,000,000 | 10,000,000 | - | 10,000,000 | 567,823 | 1,328,180 | 1,896,003 | 112,916 | - | 1,783,087 |
| 52 | NED Bank Ltd. - Siller Main Branch, Siller | 77199 | 30.03.18 | 6 Months | 16.25% | 5,000,000 | 5,000,000 | - | 5,000,000 | 177,500 | 540,826 | 718,326 | 34,088 | - | 684,238 |
| 53 | PRD Bank Ltd. - Siller Main Branch, Siller | 77296 | 18.11.18 | 6 Months | 13.25% | 10,000,000 | 10,000,000 | - | 10,000,000 | 714,000 | 1,881,877 | 2,595,877 | 108,167 | - | 2,487,710 |
| 54 | South Star Bank Ltd. - Shearson Branch, Siller | 24700002217 | 23.03.18 | 6 Months | 11.00% | 5,000,000 | 5,000,000 | - | 5,000,000 | 202,028 | 421,146 | 623,174 | 52,210 | 5,000 | 570,964 |
| 55 | Shearson Bank Ltd. - Shearson Branch, Dibrak | 2400000843 | 20.03.18 | 6 Months | 6.50% | 5,000,000 | 5,000,000 | - | 5,000,000 | 317,808 | 335,375 | 653,183 | 35,327 | 2,500 | 615,460 |
| 56 | Popul Bank Ltd. - Siller Main Branch, Siller | 185991400008 | 08.07.18 | 6 Months | 3.85% | 20,000,000 | 20,000,000 | - | 20,000,000 | 483,000 | 598,128 | 1,081,128 | 59,919 | 12,000 | 1,019,209 |
| 57 | AG Bank Ltd. - V.P. Road Branch, Siller | 3144461 | 08.07.18 | 6 Months | 11.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 782,180 | 1,441,276 | 2,223,456 | 44,126 | 14,500 | 2,165,030 |
| 58 | AG Bank Ltd. - V.P. Road Branch, Siller | 3593318 | 28.10.18 | 6 Months | 10.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 568,000 | 1,088,644 | 1,656,644 | 108,864 | 12,000 | 1,535,440 |
| 59 | Lotus Bank Ltd. - Siller Branch, Siller | 200300001374 | 08.07.18 | 6 Months | 7.75% | 10,000,000 | 10,000,000 | - | 10,000,000 | 382,500 | 898,238 | 1,280,738 | 69,200 | - | 1,211,538 |
| 60 | Popul Bank Ltd. - Shearson Branch, Siller | 512703000004 | 03.09.18 | 6 Months | 5.50% | 50,000,000 | 50,000,000 | - | 50,000,000 | 1,278,500 | 1,488,781 | 2,767,281 | 148,878 | 22,000 | 2,616,281 |
| 61 | Popul Bank Ltd. - Shearson Branch, Siller | 512703000005 | 21.11.18 | 6 Months | 3.00% | 30,000,000 | 30,000,000 | - | 30,000,000 | 1,263,000 | 1,487,007 | 2,750,007 | 198,756 | 25,000 | 2,551,257 |
| 62 | Popul Bank Ltd. - Shearson Branch, Siller | 512703000006 | 17.03.19 | 12 Months | 2.00% | 20,000,000 | 20,000,000 | - | 20,000,000 | - | - | - | - | 12,000 | 19,988,000 |
| 63 | Popul Bank Ltd. - Shearson Branch, Siller | 512703000007 | 31.12.19 | 12 Months | 2.00% | 20,000,000 | 20,000,000 | - | 20,000,000 | 773,250 | 312,549 | 1,085,799 | 31,250 | 12,000 | 1,042,549 |
| 64 | Popul Bank Ltd. - Shearson Branch, Siller | 512703000008 | 08.09.18 | 6 Months | 3.75% | 20,000,000 | 20,000,000 | - | 20,000,000 | 483,000 | 563,381 | 1,046,381 | 56,326 | 12,000 | 974,055 |
| 65 | Popul Bank Ltd. - Shearson Branch, Siller | 1807030004717 | 08.09.18 | 6 Months | 3.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 325,260 | 397,277 | 722,537 | 98,728 | 12,000 | 623,809 |
| 66 | Popul Bank Ltd. - Shearson Branch, Siller | 1221140004647 | 08.09.18 | 12 Months | 9.00% | 10,000,000 | 10,000,000 | - | 10,000,000 | 325,260 | 397,277 | 722,537 | 98,728 | 12,000 | 623,809 |





| Sl. No. | Name of Bank | FDR / Investment No. | Date of Purchase | Tenor/Period | Interest rate (%) | FDR Amount | Principal Amount | | Accrued Interest | | AIT (Square Feet) | Rent charge during the year | Evacuation during the year | Gross Total | | |
|----------------------|--|----------------------|------------------|--------------|-------------------|-------------|--------------------------|--------------------------|-------------------|------------------------------|---------------------|-----------------------------|----------------------------|----------------------|-------------------------|-----------------|
| | | | | | | | Balance as on 01.07.2013 | Invested during the year | Chasing Balance | Not Balance as on 01.07.2013 | | | | | Accrued during the year | Closing Balance |
| 67 | Social Islami Bank Ltd. Fenchuganj Branch Sylhet | 873270000271 | 06.08.14 | 6 Months | 8.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 257,500 | 846,424 | 1,551,924 | 36,442 | - | 31,073,462 | |
| 68 | Social Islami Bank Ltd. Fenchuganj Branch Sylhet | 83330001212 | 16.11.12 | 12 Months | 8.10% | 10,000,000 | - | 10,000,000 | - | - | - | - | - | - | 10,000,000 | |
| 69 | Prime Bank Ltd. Fenchuganj Branch Sylhet | 2228419000779 | 06.09.16 | 6 Months | 7.00% | 1,000,000 | 1,000,000 | - | 1,000,000 | 131,000 | 891,824 | 516,524 | 39,162 | 5,002 | 5,462,402 | |
| 70 | ARI Bank Ltd. Barakalata Branch Sylhet | 2198164705047 | 12.09.16 | 12 Months | 10.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | - | 1,050,000 | 1,810,000 | 105,000 | 2,300 | - | 18,922,300 |
| 71 | ARI Bank Ltd. Barakalata Branch Sylhet | 8153000000041 | 26.05.19 | 12 Months | 9.20% | 10,000,000 | 10,000,000 | - | 10,000,000 | 118,500 | 984,058 | 1,242,158 | 98,436 | 12,000 | 11,221,152 | |
| 72 | ECOM Bank Ltd. Fenchuganj Branch Sylhet | 3001107000015 | 30.10.18 | 6 Months | 9.00% | 10,000,000 | 10,000,000 | - | 10,000,000 | 215,000 | 1,294,207 | 1,519,207 | 120,497 | - | 11,279,470 | |
| 73 | ARI Bank Ltd. Opena Forest Branch Sylhet | 9356244197944 | 10.10.18 | 12 Months | 10.50% | 1,000,000 | 1,000,000 | - | 1,000,000 | 188,720 | 944,976 | 703,208 | 34,482 | 5,000 | 5,654,007 | |
| 74 | ARI Bank Ltd. Opena Forest Branch Sylhet | 3001790763044 | 14.05.19 | 12 Months | 10.50% | 20,000,000 | 20,000,000 | - | 20,000,000 | - | 2,190,000 | 2,190,000 | 210,000 | 84,000 | 21,264,000 | |
| 75 | Arabian Bank Ltd. Fenchuganj Branch Sylhet | 855272001 | 29.01.17 | 12 Months | 6.50% | 32,248,728 | 32,248,728 | - | 32,248,728 | 2,241,772 | 2,314,427 | 3,945,860 | 231,440 | 12,000 | 27,671,140 | |
| 76 | ARISC Bank Ltd. Fenchuganj Branch Sylhet | 2710010000120 | 11.11.18 | 12 Months | 9.20% | 20,000,000 | 20,000,000 | - | 20,000,000 | - | 1,200,000 | 1,200,000 | 120,000 | 12,000 | 21,000,000 | |
| 77 | UCB Bank Ltd. Mead River Branch Sylhet | 1111970000026 | 12.12.18 | 6 Months | 8.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | 329,875 | 91,964 | 1,261,841 | 93,197 | 16,500 | 11,242,144 | |
| 78 | ARISC Bank Ltd. Fenchuganj Branch Sylhet | 1310010014508 | 06.02.19 | 12 Months | 6.25% | 50,000,000 | 50,000,000 | - | 50,000,000 | - | 3,125,000 | 3,125,000 | 312,500 | 12,000 | 52,800,500 | |
| 79 | UCB Bank Ltd. Arabakhara Branch Sylhet | 144100000011 | 25.12.18 | 12 Months | 9.00% | 10,000,000 | 10,000,000 | - | 10,000,000 | 318,875 | 470,300 | 795,884 | 47,081 | - | 10,351,884 | |
| 80 | Eastern Bank Ltd. Fenchuganj Branch Sylhet | 921830071124 | 03.07.19 | 12 Months | 9.00% | 10,000,000 | 10,000,000 | - | 10,000,000 | - | 800,000 | 900,000 | 90,000 | 14,500 | 10,794,500 | |
| 81 | First Security Islami Bank Ltd. Jor District, Moulvi Bazar | 34224400000214 | 18.05.19 | 12 Months | 10.50% | 10,000,000 | 10,000,000 | - | 10,000,000 | - | 3,050,000 | 1,050,000 | 105,000 | 2,500 | 10,042,500 | |
| 82 | First Security Islami Bank Ltd. Jor District, Moulvi Bazar | 34224400000408 | 06.12.19 | 6 Months | 10.50% | 10,000,000 | - | 10,000,000 | - | 525,000 | 515,000 | 51,500 | 2,500 | - | 10,470,000 | |
| 83 | Lat. Jor District, Moulvi Bazar | 34224400000070 | 04.12.19 | 6 Months | 10.50% | 10,000,000 | - | 10,000,000 | - | 525,000 | 525,000 | 52,500 | 14,500 | - | 10,470,000 | |
| 84 | Social Islami Bank Ltd. Durgam Chakpa Market Branch Sylhet | 125200000729 | 22.12.19 | 6 Months | 10.10% | 10,000,000 | - | 10,000,000 | - | 421,000 | 370,000 | 12,500 | - | - | 10,472,500 | |
| 85 | Agribank Ltd. Bara cantt Branch, Jangladesh | 2092047000400 | 26.12.19 | 3 Months | 6.00% | 30,000,000 | - | 30,000,000 | - | 450,000 | 450,000 | 45,000 | 7,500 | - | 30,397,500 | |
| 86 | Agribank Ltd. Khatunah Branch Sylhet | 21218300000404 | 20.12.19 | 3 Months | 7.00% | 20,000,000 | - | 20,000,000 | - | 319,200 | 319,200 | 31,920 | 12,000 | - | 20,381,000 | |
| 87 | Branch Bank Ltd. Lalbagh Camp Branch, Sylhet | 100010000412 | 27.01.20 | 12 Months | 7.00% | 100,000,000 | - | 100,000,000 | - | - | - | - | - | - | 100,000,000 | |
| Total Amount: | | | | | | | 4,97,476,728 | 4,97,476,728 | 32,744,527 | 310,683,198 | 4,88,736,724 | 31,841,257 | 3,281,558,130 | 3,841,916,822 | | |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Work in Process & Finished Goods
For the year ended 30 June 2020

Annexure-D

| Work-in-Process (Ammonia) | | | |
|--|-----------------|-------------|-----------------------|
| Particulars | Quantity | Rate | Amount in Taka |
| Opening Stock | 3,301.00 | 8,120 | 26,804,120 |
| Add: Production during the year | 232,335.00 | 8,120 | 1,886,560,200 |
| Material available for use | 235,636.00 | - | 1,913,364,320 |
| Less: Consumption/ Sales during the year | 231,990.00 | 8,120 | 1,883,758,800 |
| Closing Stock | 3,646.00 | | 29,605,520 |

| Finished Goods (Loose Urea) | | | |
|------------------------------------|------------------|-------------|-----------------------|
| Particulars | Quantity | Rate | Amount in Taka |
| Opening Stock | 65,858.85 | 13,273 | 874,144,516 |
| Add: Production during the year | 397,462.00 | 13,273 | 5,275,513,126 |
| Material available for Bagged | 463,320.85 | - | 6,149,657,642 |
| Less: Transferred During the year | 406,010.85 | 13,273 | 5,388,982,012 |
| Closing Stock | 57,310.00 | | 760,675,630 |

| Finished Goods (Bagged Urea) | | | |
|-------------------------------------|-------------------|-------------|-----------------------|
| Particulars | Quantity | Rate | Amount in Taka |
| Opening Stock | 68,836.08 | 14,000 | 963,705,120 |
| Add: Bagged during the year | 406,010.85 | 14,000 | 5,684,151,900 |
| Material available for Sales | 474,846.93 | - | 6,647,857,020 |
| Less: Sold During the year | 326,023.93 | 14,000 | 4,564,335,020 |
| Closing Stock | 148,823.00 | - | 2,083,522,000 |
| Grand Total: | 206,133.00 | | 2,844,197,630 |

| Store in Transit | | | |
|-------------------------------------|-------------|----------------|-----------------------|
| Name of Materials | Date | CT. No. | Amount in Taka |
| Feed Gas Compressor | 23.04.2018 | 46.00 | 776,150 |
| Co2 Compressor | 23.04.2018 | 47.00 | 1,015,390 |
| Spare Parts for Gear Box | 27.04.2019 | 129.00 | 29,597 |
| Electricals Motor with Cooling Fan | 18.09.2019 | 130.00 | 285,327 |
| Variable Area Flow Meters | 22.10.2019 | 132.00 | 63,452 |
| Complete Control Valve | 09.10.2019 | 134.00 | 16,159 |
| Main Seraper Chair | 14.11.2019 | 141.00 | 100,273 |
| Different Type of angle Globe Valve | 30.11.2019 | 142.00 | 24,868 |
| Pit Sensor | 12.12.2019 | 145.00 | 19,023 |
| Liquid Ammonia Cylinder Valve | 12.01.2020 | 147.00 | 6,885 |
| High Speed Bag Cloasing Machine | 17.02.2020 | 149.00 | 13,764 |
| Natural Gas Compressor Engir | 25.02.2020 | 151.00 | 249,708 |
| Total Taka: | | | 2,600,594 |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Current Account with Enterprise Fertilizer
For the year ended 30 June 2020

Annexure-E

| Sl. No. | Particular | Amount In Taka | |
|---------|--|--------------------|--------------------|
| | | 30-06-2020 | 30-06-2019 |
| 1 | Ashuganj Fertilizer & Chemical Company Limited (AFCCL) | 11,668,292 | (1,492,430) |
| 2 | Jamuna Fertilizer Company Limited (JFCL) | 74,317,910 | 14,357,050 |
| 3 | Natural Gas Fertilizer Factory Limited (NGFFL) | - | 23,615,900 |
| 4 | Polash Urea Fertilizer Factory Limited (PUFFL) | - | 25,825,716 |
| 5 | Urea Fertilizer Factory Limited (UFFL) | 96,750,141 | 46,203,726 |
| 6 | Bangladesh Chemical Industries Corporation (BCIC) | 140,160,022 | 17,880,684 |
| | Grand Total: | 322,896,365 | 126,390,645 |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Advance, Deposits & Prepayments
For the year ended 30 June 2020

Annexure-F

| Sl. No. | Particular | Amount In Taka | |
|---------|------------|----------------|------------|
| | | 30-06-2020 | 30-06-2019 |

Advance to Suppliers:

| | | | |
|----|--|------------|------------|
| 1 | Advance Against Salary | 50,000 | 355,000 |
| 2 | Advance Against Wages | 189,000 | 150,000 |
| 3 | Advance Against Purchase | 2,144,123 | 7,531,792 |
| 4 | Advance Against Expenses | 696,508 | 797,115 |
| 5 | Advance Against Wages Commission | - | 413,000 |
| 6 | Advance Others | 243,539 | 523,764 |
| 7 | Advance Income Tax (at Source) | - | 2,780,955 |
| 8 | Advance against Incentive Bonus | 26,176,789 | 13,106,200 |
| 9 | Advance Against Shift Allowance | 44,172 | 66,172 |
| 10 | Advance Against Night Shift Allowance | - | - |
| 11 | Deposit to Jalalabad Gas Company Limited | 3,623,657 | 1,950,652 |
| 12 | Deposit to Linde BD Ltd. | 448,000 | 448,000 |

Pre-payments:

| | | | |
|----|--------------------------|------------|-----------|
| 13 | VAT Current Account | 2,408,937 | 2,821,647 |
| 14 | Pre-paid Insurance (IRA) | 40,445,880 | - |

Deposit Revolving Account:

| | | | |
|----|--------------------------|---------|------------|
| 15 | Chattragram Custom House | 984,074 | 32,071,903 |
|----|--------------------------|---------|------------|

Total Taka:

77,454,679 **63,016,200**





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Advance against Purchase
For the year ended 30 June 2020

Annexure - F(1)

| Sl. No. | Particulars | Designation | Amount in Taka 30-06-2020 |
|--------------------|-------------------------|-------------|------------------------------|
| 1 | Gazi Wires Ltd. | Ctg. | 87,975 |
| 2 | Mr. Hanif Uddin Khan | AM | 2,351 |
| 3 | Jamuna Oil Company Ltd. | Sylhet | 74,000 |
| 4 | Linde Bangladesh Ltd. | Sylhet | 105,191 |
| 5 | Meghna Petroleum Ltd. | Sylhet | 354,732 |
| 6 | Mr. Mamunur Rashid | AM | 12,490 |
| 7 | Mr. Noimul Haque | DCE | 10,750 |
| 8 | Padma Oil Company Ltd. | Sylhet | 124,904 |
| 9 | Mr. Sharif Miah | XEN | 4,501 |
| 10 | Mr. Saiful Islam | AE | 24,503 |
| 11 | TSP Complex Ltd. | Ctg. | 1,339,071 |
| 12 | Mr. Sumon Biswash | XEN | 3,655 |
| Total Taka: | | | 2,144,123 |





Shahjalal Fertilizer Company Limited(SFCL)
Advance Schedule (Advance against Expenses)
For the year ended 30 June 2020

Annexure - F(2)

| SL No. | Particulars | Designation | Amount in Taka 30-06-2020 |
|--------------------|----------------------------|---------------|------------------------------|
| 1 | AKM. Ahsan Habib | ACA | 5,000 |
| 2 | Mr. AKM Habibur Rahman | DM (Buffer) | 49,500 |
| 3 | Mr. Abdul Matin | OA | 135,000 |
| 4 | Mr. Fazlul Haque | Chemist | 304,800 |
| 5 | Md.Hanif Uddin Khan | AM | (39,950) |
| 6 | Md. Imtiaz Hossain | AAO | 9,804 |
| 7 | Mr. Moinul Islam | AM (Com) | 41,250 |
| 8 | Md. Saiful Islam | AE | 50,000 |
| 9 | Mrs .Sabikun Nahar | AM | 10,000 |
| 10 | Md. Sirajul Haque Talukder | Driver | 28,000 |
| 11 | Mr. Wahidul Haque | Scout Teacher | 73,104 |
| 12 | Mr. Zakir Hossain | AT | 30,000 |
| Total Taka: | | | 696,508 |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Advance against Other's
For the year ended 30 June 2020

Annexure - F(3)

| Sl. No. | Particulars | Designation | Amount in Taka 30-06-2020 |
|--------------------|--------------------------|------------------|------------------------------|
| 01 | Mr. S.M.Abdul Barik | Add.CA | 109 |
| 02 | Mr. Amirul Islam | AC | 26,658 |
| 03 | Mr. Ruhul Amin Khan | Addl. Chief Eng. | 1,300 |
| 04 | Mr. A.H.M Jahangir Alam | DCC | 16,563 |
| 05 | Mr. Tajul Islam | Chemist | 62,267 |
| 06 | Mr. Mohammad Masud Rume | Chemist | 500 |
| 07 | Mr. Abdul Quyum | Chemist | 63,803 |
| 08 | Mrs. Sabikun Nahar | AM | 50,000 |
| 09 | Mr. Wahidul Rahman | AO | 1,479 |
| 10 | Mr. Sheikh Ali Ahmed | AHT | 14,140 |
| 11 | Mr. Sohcl Ahmed | XEN | 560 |
| 12 | Mr. Aslam Parvez | Chemist | 560 |
| 13 | Mr. Nishi Kanto Banerjee | ACE | 5,500 |
| 14 | Mr. Abid Hasan | AO | 100 |
| Total Taka: | | | 243,539 |



| Shaahjahan Fertilizer Company Limited (SFCL) Schedule of Income Tax For the year ended 30 June 2020 | | | | | | | | | | | Annexure - G |
|---|-----------------|------------------------|-------------------|--------------------|--------------------------|-----------------------------|------------------------|---------------------------|--------------------------|-------------------------------|--|
| Financial year | Assessment year | Advance Income Tax | | | Provision for Income Tax | | | Rebate from Tax Authority | Payments during the year | Tax demanded by Tax Authority | Remarks |
| | | Income Tax (at source) | Tax paid in Cash | Total Amount | During the year | Short Provisioe (Last year) | Due Amount (Last Year) | | | | |
| 2015-2016 | 2016-2017 | - | - | - | 490,424 | - | - | 490,424 | 490,424 | 2,174,565 | Income Tax return submitted & Assessment Settled |
| 2016-2017 | 2017-2018 | 6,405,537 | - | 6,405,537 | 20,794,793 | 1,684,141 | - | 22,478,934 | 16,073,297 | 21,974,052 | Income Tax return submitted & Assessment Settled |
| 2017-2018 | 2018-2019 | 18,566,543 | 10,000,000 | 28,566,543 | 69,608,652 | 1,179,235 | 1,282,184 | 72,070,095 | 53,503,552 | 72,807,621 | Income Tax return submitted & Assessment Settled |
| 2018-2019 | 2019-2020 | 32,304,047 | 40,000,000 | 72,304,047 | 116,408,340 | 3,198,946 | - | 119,607,309 | 87,303,262 | - | Income Tax return submitted but not Assessment Finalized |
| 2019-2020 | 2020-2021 | 32,367,405 | 40,000,000 | 72,367,405 | 32,367,405 | - | - | 32,367,405 | 40,000,000 | - | Accounts not Finalized |
| Total Taka: | | 89,643,532 | 90,000,000 | 179,643,532 | 239,669,614 | 6,062,369 | 1,282,184 | 247,014,167 | 197,370,635 | 96,956,238 | |

Note: Provision for Income Tax calculation under section 82 C (4). The reduced minimum Tax rate of zero point six zero percent (0.60%) of gross receipts. So Minimum Tax Calculate :
 Total gross receipts = (Turnover + Non -Operating Income) = (4,660,929,874 + 331,246,362) = 4,992,176,236 * 0.60% = Tk. 29,953,057 (Minimum Tax) but Income Tax (at Source) deducted Tk. 32,367,405 (Between minimum Tax & Income Tax (at source) which is higher).





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Security Deposit (General)
For the year ended 30 June 2020

Annexure- H

| Sl. No. | Name | Amount in Taka 30-06-2020 |
|---------|---|------------------------------|
| 1 | M/s. Azizul Haque & Brothers | 800 |
| 2 | M/s. Arafat & Brothers | 26,350 |
| 3 | M/s. A Rahman & Sons | 30,000 |
| 4 | M/s. Aero Craft Techonology | 480 |
| 5 | M/s. Acelex Corporation | 62,000 |
| 6 | M/s. Abdul Gofur | 10,000 |
| 7 | M/s. Enayet Carbon Brush Manufacturing | 26,310 |
| 8 | M/s. Electroland | 49,000 |
| 9 | M/s. Bismilla Autos | 108,580 |
| 10 | M/s. Builders Enterprise | 356,400 |
| 11 | M/s. Babu Enterprise | 200,000 |
| 12 | Keeco Limited | 54,500 |
| 13 | M/s. Desh Enterprise | 8,000 |
| 14 | M/s. Fatema Enterprise | 27,705 |
| 15 | M/s. Habibur Rahman | 57,191 |
| 16 | M/s. I.R Rubber Industries | 17,020 |
| 17 | M/s. Jalal Enterprise | 4,038 |
| 18 | M/s. Jamal Enterprise. | 21,040 |
| 19 | M/s. Jalalabad Traders | 23,000 |
| 20 | M/s. Jalalabad Auto Care & servising Center | 10,000 |
| 21 | M/s. Jarman Ali Traders | 776,000 |
| 22 | M/s. J.R Traders | 46,646 |
| 23 | M/s. Khaled Enterprise | 17,961 |
| 24 | M/s. Koyes Enterprise | 8,000 |
| 25 | M/s. Kashem Traders | 34,395 |
| 26 | M/s. L.R International | 560,000 |
| 27 | M/s. Mukul Traders | 31,360 |
| 28 | M/s. Mislul Enterprise | 5,016,000 |
| 29 | M/s. MN Enginear Workshop | 6,634 |
| 30 | M/s. Masum Trading | 3,308 |
| 31 | M/s. MM Rahman | 46,000 |
| 32 | M/s. Murad Traders | 35,704 |
| 33 | M/s. Menz Trade International | 90,000 |
| 34 | M/s. Mujibur Rahman | 10,000 |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Security Deposit (General)
For the year ended 30 June 2020

Annexure- H

| Sl. No. | Name | Amount in Taka 30-06-2020 |
|--------------------|---|------------------------------|
| 35 | M/s. Mahtab & Brother | 22,147 |
| 36 | M/s. Mutual Trading | 8,000 |
| 37 | M/s. Mir Enterprise | 77,232 |
| 38 | M/s. Motichan Traders | 475,200 |
| 39 | M/s. Mahi Trade International | 20,035 |
| 40 | M/s. Monalisa | 224,081 |
| 41 | M/s. Modern Auto Service | 10,000 |
| 42 | M/s. Newaz Enterprise | 4,897 |
| 43 | M/s. New JR Rubber Industries | 720 |
| 44 | M/s. New Friends Automobile Engineering Works | 10,000 |
| 45 | M/s. Nizampur Traders. | 16,985 |
| 46 | M/s. Nishat Enterprise | 9,032 |
| 47 | M/s. Otobi. Ltd. | 37,738 |
| 48 | M/s. Auto Craft | 10,000 |
| 49 | M/s. Pubali Rubber Industries | 10,545 |
| 50 | M/s. Parvez Enterprise | 80,000 |
| 51 | M/s. R.C.C. Co. | 2,998 |
| 52 | M/s. Rafi Traders | 24,000 |
| 53 | M/s. Rafsan Enterprise | 8,000 |
| 54 | M/s. Raju & Company | 600 |
| 55 | M/s. Rahman Enterprise | 1,400,000 |
| 56 | M/s. Raja Enterprise | 592,000 |
| 57 | M/s. Rafi Enterprise | 16,000 |
| 58 | M/s. Shahjalal Construction | 744,201 |
| 59 | M/s. S.M. Fahmid Enterprise. | 56,000 |
| 60 | M/s. Shipon Enterprise | 8,000 |
| 61 | M/s. SH Corporation | 22,789 |
| 62 | M/s. Sumon Eng. Works | 10,000 |
| 63 | Sohel & Brother PTE Ltd. | 160,000 |
| 64 | M/s. Shabbir Enterp[ri]se | 108,068 |
| 65 | M/s. Sayeed Enterprise | 19,851 |
| 66 | M/s. Tabrij Trade Link. Ctg. | 73,540 |
| 67 | M/s. Verbal Enterprise | 70,939 |
| 68 | M/s. Hossain Enterprise | 4,315 |
| Total Taka: | | 12,112,335 |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Security Deposit (Ammonia Dealer)
For the year ended 30 June 2020

Annexure- I

Amount in Taka
30-06-2020

| SL. No. | Name | District/Upazila | Amount in Taka |
|---------|---|------------------|----------------|
| 01 | M/s. Al Amin Traders | Jamalpur | 100,000 |
| 02 | M/s. AR Enterprise | Jamalpur | 100,000 |
| 03 | M/s. Asha Enterprise | Jamalpur | 99,840 |
| 04 | M/s. Ahath Enterprise | Jamalpur | 100,000 |
| 05 | M/s. Apurba Ananta Traders | Jamalpur | 100,000 |
| 06 | M/s. Almas Enterprise | Jamalpur | 100,000 |
| 07 | M/s. M.M Rahman | Fenchuganj | 100,000 |
| 08 | M/s. Koyes Enterprise | Sylhet | 100,000 |
| 09 | M/s. Javed Enterprise | Sylhet | 100,000 |
| 10 | M/s. Zarin Enterprise | Fenchuganj | 100,000 |
| 11 | M/s. Inland Chemicals | Dhaka | 100,000 |
| 12 | M/s. BD.Frojen Food & Exporters Association | Dhaka | 400,000 |
| 13 | M/s. Bhai Bhai Enterprise | Jamalpur | 100,000 |
| 14 | M/s. Bui Bule Asir Enterprise | Jamalpur | 100,000 |
| 15 | M/s. Bappi Traders | Jamuna | 100,000 |
| 16 | M/s. IS Traders | Goainghat | 100,000 |
| 17 | M/s. Happy Sultana Enterprise | Jamalpur | 100,000 |
| 18 | M/s. Raju Enterprise | Jamalpur | 200,000 |
| 19 | M/s. Bushra Banijjik Sangstha | Jamalpur | 100,000 |
| 20 | M/s. Munna Enterprise | Sirajgonj | 100,000 |
| 21 | M/s. Chowdhury Enterprise | Jamalpur | 100,000 |
| 22 | M/s. Dada Bhai Enterprise | Jamalpur | 100,000 |
| 23 | M/s. Dui Bhai Enterprise | Jamalpur | 100,000 |
| 24 | M/s. Adity Enterprise | Jamalpur | 100,000 |
| 25 | M/s. Faisal Enterprise | Jamalpur | 100,000 |
| 26 | M/s. Flora Traders | Jamalpur | 100,000 |
| 27 | M/s. Hazi Salma Sarkar | Jamalpur | 100,000 |
| 28 | M/s. Hazi Salma Motors | Jamalpur | 100,000 |
| 29 | M/s. Hriday Enterprise | Jamalpur | 100,000 |
| 30 | M/s. Hasan Construction | Jamalpur | 100,000 |





| SL. No. | Name | District/Upazila | Amount in Taka 30-06-2020 |
|---------|------------------------------|------------------|------------------------------|
| 31 | M/s. Jaman Trading | Jamalpur | 100,000 |
| 32 | M/s. Jamil Enterprise | Jamalpur | 100,000 |
| 33 | M/s. Jahangir Enterprise | Jamalpur | 100,000 |
| 34 | M/s. Joy Enterprise | Jamalpur | 100,000 |
| 35 | M/s. Jabir Enterprise | Jamalpur | 100,000 |
| 36 | M/s. Jaharul Enterprise | Jamalpur | 100,000 |
| 37 | M/s. Janani Traders | Jamalpur | 100,000 |
| 38 | M/s. Kamrul Hasan Bulbul | Jamalpur | 100,000 |
| 39 | M/s. L.L Enterprise | Jamalpur | 100,000 |
| 40 | M/s. Limon Enterprise | Jamalpur | 100,000 |
| 41 | M/s. Lina Enterprise | Jamalpur | 100,000 |
| 42 | M/s. Maisha Enterprise | Jamalpur | 100,000 |
| 43 | M/s. Maa Traders | Jamalpur | 100,000 |
| 44 | M/s. M.H Traders | Jamalpur | 100,000 |
| 45 | M/s. Maa Enterprise | Jamalpur | 100,000 |
| 46 | M/s. Masud Traders | Jamalpur | 100,000 |
| 47 | M/s. Mayed Enterprise | Jamalpur | 100,000 |
| 48 | M/s. M.R Construction | Jamalpur | 100,000 |
| 49 | M/s. Noyan Enterprise | Jamalpur | 100,000 |
| 50 | M/s. Nahar & Sons | Jamalpur | 100,000 |
| 51 | M/s. Nahas Traders | Jamalpur | 100,000 |
| 52 | M/s. Niloy Nirjoy Enterprise | Jamalpur | 100,000 |
| 53 | M/s. Orin Enterprise | Jamalpur | 100,000 |
| 54 | M/s. Poly Enterprise | Jamalpur | 100,000 |
| 55 | M/s. Rifa Enterprise | Jamalpur | 100,000 |
| 56 | M/s. Raju Enterprise | Jamalpur | 100,000 |
| 57 | M/s. Rikto Enterprise | Jamalpur | 100,000 |
| 58 | M/s. Rahman Traders | Jamalpur | 100,000 |
| 59 | M/s. Rifat Enterprise | Jamalpur | 100,000 |
| 60 | M/s. Nazma Enterprise | Bagura | 100,000 |
| 61 | M/s. Nahar Enterprise | Bagura | 100,000 |
| 62 | M/s. Sumon Traders | Jamalpur | 100,000 |
| 63 | M/s. Sumi Enterprise | Jamalpur | 100,000 |
| 64 | M/s. Shampa Enterprise | Jamalpur | 100,000 |
| 65 | M/s. Sadia Enterprise | Jamalpur | 100,000 |
| 66 | M/s. Satu Enterprise | Jamalpur | 100,000 |
| 67 | M/s. Sima Enterprise | Jamalpur | 100,000 |
| 68 | M/s. Swapan Kumar Shaha | Jamalpur | 100,000 |





| SL. No. | Name | District/Upazila | Amount in Taka 30-06-2020 |
|---------|------------------------------------|------------------|------------------------------|
| 69 | M/s. Sakib Shayem Enterprise | Jamalpur | 100,000 |
| 70 | M/s. Tarque Traders | Jamalpur | 100,000 |
| 71 | M/s. Taslima Enterprise | Jamalpur | 100,000 |
| 72 | M/s. Patwari Enterprise | Chadpur | 100,000 |
| 73 | M/s. Eastern Refinery Ltd. | Chattragram | 300,000 |
| 74 | M/s. Hamim Enterprise | Chattragram | 100,000 |
| 75 | M/s. S.K Traders | Chattragram | 100,000 |
| 76 | M/s. Bangladesh Blade Factory Ltd. | Tongi | 100,000 |
| 77 | M/s. Marju Enterprise | Gazipur | 100,000 |
| 78 | M/s. J.S Enterprise | Khulna | 100,000 |
| 79 | M/s. New Kazi Gas & Company | Khulna | 100,000 |
| 80 | M/s. Smriti Gas & Company | Khulna | 100,000 |
| 81 | M/s. Sohel Enterprise | Moulvibazar | 100,000 |
| 82 | M/s. Hadia Enterprise | Sirajgonj | 100,000 |
| 83 | M/s. Raband Brother | Sirajgonj | 300,000 |
| 84 | M/s. Sarkar Traders | Sirajgonj | 100,000 |
| 85 | M/s. Kalukhali Enterprise | Rajbari | 100,000 |
| 86 | M/s. Rajbari Enterprise | Rajbari | 100,000 |
| 87 | M/s. Al-Faruk Traders | Sylhet | 100,000 |
| 88 | M/s. Arin Enterprise | Sylhet | 100,000 |
| 89 | M/s. Al Quddus Kritten Service | Sylhet | 100,000 |
| 90 | M/s. Samadhan Traders | Sylhet | 200,000 |
| 91 | M/s. Shole Enterprise | Habiganj | 100,000 |
| 92 | M/s. Bahar Enterprise | Sylhet | 100,000 |
| 93 | M/s. Rafsan Enterprise | Sylhet | 100,000 |
| 94 | M/s. Ehfaj Chemical | Sylhet | 100,000 |
| 95 | M/s. Ehfaj Trading | Sylhet | 100,000 |
| 96 | M/s. Fatema Traders | Sylhet | 100,000 |
| 97 | M/s. Fenchi House | Sylhet | 100,000 |
| 98 | M/s. Fenchi House-2 | Sylhet | 100,000 |
| 99 | M/s. Haque Brothers | Sylhet | 100,000 |
| 100 | M/s. Jalal Enterprise | Sylhet | 100,000 |
| 101 | M/s. Joy Baba Loknath | Sylhet | 100,000 |
| 102 | M/s. Kabir Traders | Sylhet | 100,000 |
| 103 | M/s. Kamal Enterprise | Sylhet | 98,880 |
| 104 | M/s. Luxury Homo | Sylhet | 100,000 |
| 105 | M/s. Madiha Enterprise | Sylhet | 100,000 |





| SL. No. | Name | District/Upazila | Amount in Taka 30-06-2020 |
|---------|---------------------------------------|------------------|------------------------------|
| 106 | M/s. Mehedi Trading | Sylhet | 100,000 |
| 107 | M/s. Mahmud & Brothers | Sylhet | 100,000 |
| 108 | M/s. Mislul Enterprise | Sylhet | 100,000 |
| 109 | M/s. Nahid Enterprise | Sylhet | 100,000 |
| 110 | M/s. Parvin Trader's | Sylhet | 100,000 |
| 111 | M/s. Polashi Enterprise | Sylhet | 100,000 |
| 112 | M/s. Rumon Traders | Sylhet | 100,000 |
| 113 | M/s. Rafsan Enterprise | Sylhet | 100,000 |
| 114 | M/s. Raja Miah & Brothers | Sylhet | 100,000 |
| 115 | M/s. Shahid Motors | Sylhet | 100,000 |
| 116 | M/s. Shishir & Brothers | Sylhet | 100,000 |
| 117 | M/s. Shahriar Enterprise | Sylhet | 100,000 |
| 118 | M/s. Suchanda Enterprise | Sylhet | 100,000 |
| 119 | M/s. Sanju Enterprise | Sylhet | 97,440 |
| 120 | M/s. S. Alam Traders | Sylhet | 100,000 |
| 121 | M/s. Samitan Enterprise | Sylhet | 100,000 |
| 122 | M/s. Tayeb Enterprise | Sylhet | 100,000 |
| 123 | M/s. Zahid Enterprise | Sylhet | 100,000 |
| 124 | M/s. Al- Mamun Enterprise | Tangail | 100,000 |
| 125 | M/s. Essential latex Processing Plant | Tangail | 350,000 |
| 126 | M/s. Sifat Enterprise | Tangail | 100,000 |
| 127 | M/s. S A Chowdhury Enterprise | Sylhet | 100,000 |
| 128 | M/s. Mursalin Chemical | Tangail | 100,000 |
| 129 | M/s. Akhi Enterprise | Dhaka | 100,000 |
| 130 | M/s. Farjana Enterprise | Dhaka | 100,000 |
| 131 | M/s. Antoba Trading Corporation | Dhaka | 100,000 |
| 132 | M/s. Abdullah Enterprise | Dhaka | 100,000 |
| 133 | M/s. Kamuchan Shah Enterprise | Dhaka | 100,000 |
| 134 | M/s. Liana Enterprise | Dhaka | 100,000 |
| 135 | M/s. Lamia Enterprise | Dhaka | 100,000 |
| 136 | M/s. Monir & Brothers | Dhaka | 350,000 |
| 137 | M/s. Modina Enterprise | Dhaka | 100,000 |
| 138 | M/s. Maa Enterprise | Dhaka | 100,000 |
| 139 | M/s. New Rashid Enterprise | Dhaka | 100,000 |
| 140 | M/s. Rina Traders | Dhaka | 100,000 |
| 141 | M/s. Rabbi Enterprise | Dhaka | 100,000 |
| 142 | M/s. Rimi Enterprise | Dhaka | 100,000 |





| SL. No. | Name | District/Upazila | Amount in Taka 30-06-2020 |
|--------------------|-------------------------------|------------------|------------------------------|
| 143 | M/s. Sagar Enterprise | Dhaka | 100,000 |
| 144 | M/s. Sifat Enterprise | Tangail | 100,000 |
| 145 | M/s. Bakshi Enterprise | Dhaka | 100,000 |
| 146 | M/s. Jannat Enterprise | Narayangonj | 100,000 |
| 147 | M/s. Maa Traders | Narayangonj | 100,000 |
| 148 | M/s. Tiger Trading | Dhaka | 100,000 |
| 149 | M/s. Faisal Gas Company | Narsingdhi | 100,000 |
| 150 | M/s. Linkon Enterprise | Narsingdhi | 100,000 |
| 151 | M/s. Mahir Enterprise | Narsingdhi | 100,000 |
| 152 | M/s. Polashi Transport Agency | Narsingdhi | 100,000 |
| 153 | M/s. Rizia Rahman Traders | Chapainababgonj | 100,000 |
| 154 | M/s. Mahammad Enterprise | Chattraqram | 100,000 |
| Total Taka: | | | 16,796,160 |





Shahjalal Fertilizer Company Limited(SFCL)
Schedule of Local Supply
For the year ended 30 June 2020

Annexure- J

| Sl. No. | Particulars | Amount in Taka 30-06-2020 |
|--------------------|------------------------------|--------------------------------------|
| 01 | M/s. ACI Limited | 63,550 |
| 02 | M/s. Classic Enterprise | 7,500 |
| 03 | M/s. A Rahman Enterprise | 400 |
| 04 | M/s. Dhaka Book Depo | 81,881 |
| 05 | M/s. Arafat & Brother | 83,152 |
| 06 | M/s. Ehfaj Chemicals | 314,623 |
| 07 | M/s. Enayat Curbon Brush | 16,200 |
| 08 | M/s. Fatema Enterprise | 88,522 |
| 09 | M/s. Hossain Enterprise | 3,755 |
| 10 | M/s. M Islam | 5,440 |
| 11 | M/s. Jalal Enterprise | 33,088 |
| 12 | Jamuna Oil Co. Ltd. | 58,880 |
| 13 | Linde Bangladesh Ltd. | 602 |
| 14 | M/s. Mislul Enterprise | 15,293 |
| 15 | Padma Oil Company Ltd. | 124,900 |
| 16 | M/s. Nur Traders | 184,080 |
| 17 | M/s. Shahjalal Construction | 9,130 |
| 18 | TSP Complex Ltd. | 3,842,701 |
| 19 | RCC Company Ltd. | 636,736 |
| 20 | M/s. Rafsan Enterprise | 19,906 |
| 21 | M/s. Koyes Enterprise | 44,941 |
| 22 | M/s. Akhi & Pakhi Enterprise | 23,294 |
| 23 | Meghna Petroleum Ltd. | 1,798,783 |
| Total Taka: | | 7,457,356 |





Shahjalal Fertilizer Company Limited (SFCL)
Schedule of Salaries, Wages & Allowances
For the year ended 30 June 2020

Annexure - K

| Particulars | Officer | Staff | Worker | Total |
|---------------------------------|--------------------|-------------------|--------------------|--------------------|
| Pay :- | | | | |
| 1. Basic | 97,832,892 | 40,215,111 | 60,591,392 | 198,639,395 |
| 2. Overtime | - | 17,224,179 | 45,686,513 | 62,910,692 |
| 3. Bonus (Festival + Incentive) | 30,502,384 | 18,143,803 | 13,799,608 | 62,445,795 |
| Sub- Total: | 128,335,276 | 75,583,093 | 120,077,513 | 323,995,882 |

Allowances :-

| | | | | |
|---------------------------|-------------------|-------------------|-------------------|-------------------|
| 1. House Rent Allowance | 16,345,696 | 13,610,999 | 22,647,309 | 52,604,004 |
| 2. Washing Allowance | 217,004 | 176,608 | 368,743 | 762,355 |
| 3. Dearness Allowance | - | - | - | - |
| 4. Gas Allowance | 26,738 | 87,998 | 169,843 | 284,579 |
| 5. Tiffin Allowance | 292 | 335,117 | 763,345 | 1,098,754 |
| 6. Medical Allowance | 3,952,029 | 3,136,654 | 5,780,530 | 12,869,213 |
| 7. Food & Conveyance | 12,614,358 | - | - | 12,614,358 |
| 8. Education Allowance | 1,099,825 | 902,283 | 1,628,909 | 3,631,017 |
| 9. Baishaki Allowance | 1,609,940 | 703,320 | 1,032,774 | 3,346,034 |
| 10. Canteen Allowance | 345,133 | 261,516 | 516,350 | 1,122,999 |
| 11. Recreation Allowance | 6,699,480 | 1,226,680 | - | 7,926,160 |
| 12. Charge Allowance | 163,810 | - | - | 163,810 |
| 13. Shift Allowance | 154,669 | 66,695 | 548,489 | 769,853 |
| 14. Risk Allowance | - | - | 1,035,760 | 1,035,760 |
| 15. Night Shift Allowance | - | - | 1,589,463 | 1,589,463 |
| Sub- Total: | 43,228,974 | 20,507,870 | 36,081,515 | 99,818,359 |

Others :-

| | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| 1. Leave pay & Gratuity | 43,781,183 | 10,425,035 | 9,465,055 | 63,671,273 |
| 2. P.F. Contribution | 8,306,682 | 3,201,010 | 5,962,553 | 17,470,245 |
| Sub- Total: | 52,087,865 | 13,626,045 | 15,427,608 | 81,141,518 |
| Grand Total: | 223,652,115 | 109,717,008 | 171,586,636 | 504,955,759 |

