

AUDITOR'S REPORT

OF

**DAP FERTILIZER COMPANY LIMITED
RANGADIA, ANOWARA, CHATTOGRAM
FOR THE YEAR ENDED JUNE 30,2022**

AKM Aminul Hoque, FCA (#407), Partner
A Hoque & Co.
Chartered Accountants
Khan Mansion (5th floor)
107, Motijheel, Dhaka – 1000
Phone: 02223382786
Email: a.haquecompany@gmail.com

A.K Gulam Kibria FCA, Partner (#392)
G. Kibria & CO.
Chartered Accountants
Sadharan Bima Sadan (5th Floor)
24-25, Dilkusha, Commercial Area
Dhaka – 1000
Phone: 029568071
Email: gkibria@gkibriaandco.com

DAP FERTILIZER COMPANY LIMITED
FOR THE PERIOD FROM JULY 01, 2021 TO JUNE 30, 2022

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Independent Auditor's Report To the Board of Director of DAP Fertilizer Company Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of DAP Fertilizer Company Limited ("the Company"), which comprise the statement of financial position as at June 30, 2022 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at June 30, 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explain in note 2.

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.

Emphasis of matter:

1. We draw attention to the note 6.1 and 6.2 of the financial statement which describe the long term liability regarding the company shifted BDT 105,137,603.00 to Plant -2 loan from Plant 1 loan. The company should kept authentic document properly. Our opinion is not qualified in this matter.
2. As disclosed in the note-2 regarding basis for preparation of financial statement, the company didn't recognize Deferred Tax as per IAS-12 in compliance with the notification no. 146/FRC/SS/2019/181 dated 11.04.2019 of FRC. Our opinion is not qualified in this matter.

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's 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:

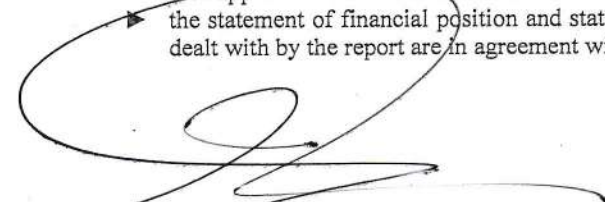
- ▶ Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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.
- ▶ 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.
- ▶ Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- ▶ 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.
- ▶ 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 achieves fair presentation.

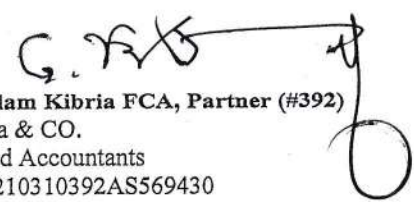
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

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

- ▶ 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;
- ▶ 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
- ▶ 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.


AKM Aminul Hoque, FCA (#407), Partner
A Hoque & Co.
Chartered Accountants


A.K. Gulam Kibria FCA, Partner (#392)
G. Kibria & CO.
Chartered Accountants
DVC: 2210310392AS569430

Date: 14 December 2022

Dhaka, Bangladesh



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

STATEMENT OF FINANCIAL POSITION

As at 30 June, 2022

PARTICULARS	Notes	Amount in (Tk.)	
		2021-2022	2020-2021
Authorized Capital :		5,000,000,000.00	5,000,000,000.00
Capital :			
Issued Subscribed and Paid up Capital	3	1,000.00	1,000.00
Government Equity	4	5,300,697,326.93	5,300,697,326.93
A. Total Capital & Equity		5,300,698,326.93	5,300,698,326.93
Reserve & Surplus :			
Accumulated Profit /(Loss)/Retained Earning		-	-
General Reserve	5	1,360,551,812.00	1,360,551,812.00
B. Total Reserve and Surplus		1,360,551,812.00	1,360,551,812.00
C. Total Shareholder's Equity (A+B)		6,661,250,138.93	6,661,250,138.93
Long Term Liabilities :			
Foreign Loan (ISP, CGCL, China)	6.2	2,968,588,340.20	3,149,367,500.20
Foreign Loan (JBIC, Japan)	6.1	3,739,996,814.00	3,634,859,211.00
Govt. Loan (ADP)	6.3	312,090,000.00	302,820,000.00
D. Total Long Term Liabilities		7,020,675,154.20	7,087,046,711.20
Capital Employed (C+D)		13,681,925,293.13	13,748,296,850.13
Fixed Assets			
Fixed Assets - At Cost	7.1 & 7.2	13,067,826,670.89	13,031,002,364.73
Less. Accumulated Depreciation	7.3 & 7.4	(9,167,515,839.53)	(8,583,404,925.96)
Fixed Assets At Written Down Value		3,900,310,831.36	4,447,597,438.77
Capital Work In Progress	1-4	1,450,000.00	11,337,583
A. Total Fixed Assets		3,901,760,831.36	4,458,935,021.77
Inventories			
Raw and Packing Materials	9.1	1,737,413,828.94	25,933,471.67
Spares, Accessories and Stores	9.2	154,024,253.51	166,015,533.10
Store-in-Transit	9.3	24,744.00	299,553.00
Work-in-process		350,000.00	350,000.00
Finished Goods	9.4	590,111,200.00	434,399,000.00
B. Total Inventories		2,481,924,026.45	626,997,557.78
Other Current Assets			
Current Account with BCIC	10	217,958,698.89	857,742,636.37
Current Account with Enterprises	11	-	10,932,539.70
Advances, Deposits, Pre-payments & Loan	12	74,243,876.10	72,376,305.20
Advance Against Income Tax	13	937,453,474.20	542,661,205.76
Subsidy Receivable From Govt.	14	3,305,829,115.00	1,172,020,298.00
Other Receivable	15	51,390,730.00	-
Investment in FDR	16	3,410,000,000.00	6,200,000,000.00
Cash and Bank balance	17	1,551,567,192.03	145,512,357.05
C. Total Other Current Assets		9,548,443,086.22	9,001,245,342.08
D. Total Current Assets (B+C)		12,030,367,112.67	9,628,242,899.86



Ref:GKC/22-23/A/095




DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
STATEMENT OF FINANCIAL POSITION
As at 30 June, 2022

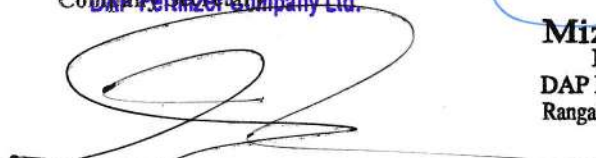
PARTICULARS	Notes	Amount in (Tk.)	
		2021-2022	2020-2021
Current Liabilities :			
Creditors for Expenses	18.1	517,184,506.84	74,720,247.58
Creditors for Goods Supply	18.2	1,264,233,453.60	146,218,455.07
Creditors for Other Finance	18.3	56,781,226.17	55,412,808.21
Current Account with Enterprises	11 & 18.4	280,643,202.86	2,658,039.00
Provision for Taxation	19	131,360,261.43	59,871,521.64
E. Total Current Liabilities		2,250,202,650.90	338,881,071.50
F. Net Current Assets / (Liabilities) (D-E)		9,780,164,461.77	9,289,361,828.36
Total Assets Less current liabilities (A+F)		13,681,925,293.13	13,748,296,850.13
Contingent Liabilities	27.00	410,312,764.00	410,312,764.00

Accompanying notes form an integral Part of this Financial Statements.


MD. FAZAR ALI
Head of Accounts
DAP Fertilizer Company Ltd.


Managing Director
Mizanur Rahman
Managing Director
DAP Fertilizer Company Ltd.
Rangadia, Anowara, Chattogram.


Director
As per our report of even date
গাজী মোহাম্মদ সাইফুল ইসলাম
পরিচালক (ব্যক্তিগত). বিসিআইসি


AKM Aminul Hoque, FCA (#407), Partner
A Hoque & Co.
Chartered Accountants


A.K. Gulam Kibria, FCA (#392), Partner
G. Kibria & CO.
Chartered Accountants
DVC: 2210310392AS569430

Date: 14 December 2022.
Place: Chattogram



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

STATEMENT OF COMPREHENSIVE INCOME


For the Year ended 30 June 2022


PARTICULARS	Notes	Amount in (Tk.)	
		2021-2022	2020-2021
Net turnover	20	9,931,459,692.00	4,315,253,398.00
		<u>9,931,459,692.00</u>	<u>4,315,253,398.00</u>
Less : Cost of goods sold	COGS	9,582,116,455.17	4,398,953,542.65
Gross Profit/(Loss)		<u>349,343,236.83</u>	<u>(83,700,144.65)</u>
Less : Other Operating Expenses			
General & admin overheads	22	104,916,210.39	93,993,089.89
Selling & distribution overheads	23	265,999,521.00	12,908,162.00
Salary & allowance (Admin) (22%)	26.1	55,447,307.52	53,214,582.52
Salary & allowance (Sales) (2%)	26.1	5,040,664.32	4,837,689.32
Audit fees		101,200.00	140,000.00
Head office management expenses		170,000,000.00	169,919,000.00
Total Other Operating Expenses		<u>601,504,903.23</u>	<u>335,012,523.73</u>
Operating Profit/(Loss)		<u>(252,161,666.40)</u>	<u>(418,712,668.38)</u>
Less : Financial expenses	24	12,031,055.83	24,360,464.00
Add : Other income	25	364,403,754.66	471,795,425.01
Less: Tax	19	100,211,032.43	28,722,292.64
Net Profit / (Loss)		-	-
Less : Contribution to Companies		-	-
Net Profit / (Loss) after CPPF		-	-
Accumulated profit/(loss) brought forward		-	-
Prior year adjustment		-	-
Accumulated Profit/(Loss) transferred to the Statement of Financial Position		-	-

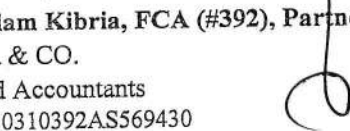
Accompanying notes form an integral Part of this Financial Statements.


MD. FAZAL ALI
Company Secretary
DAP Fertilizer Company Ltd.


Managing Director
Mizanur Rahman
Managing Director
DAP Fertilizer Company Ltd.
Rangadia, Answara, Chattogram.


Director


AKM Aminul Hoque, FCA (#407), Partner
A Hoque & Co.
Chartered Accountants


A.K. Gulam Kibria, FCA (#392), Partner
G. Kibria & CO.
Chartered Accountants
DVC: 2210310392AS569430

Date: 14 December 2022.

Place: Chattogram

Ref: GKC/22-23/A/095



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000

COST OF GOODS SOLD
For the year ended 30 Jun 2022

PARTICULARS	Notes	Amount in (Tk.)	
		2021-2022	2020-2021
I. Variable Cost		-	-
Direct Material Cost		-	-
Raw materials consumption	21.1	8,610,654,377.61	3,701,605,413.70
Chemical consumption		-	-
Packing material consumption	21.2	69,141,892.42	40,914,138.28
A. Total Material Cost		8,679,796,270.03	3,742,519,551.98
Factory Overhead (Variable)			
Natural gas		8,144,010.00	7,497,778.00
Electricity expenses		102,034,703.60	111,046,899.00
Steam		6,624,344.50	7,686,418.00
Process water		1,984,201.40	2,234,996.00
Cooling water		1,454,963.76	1,108,931.00
Demin water.		1,171,733.00	1,017,655.00
Oil & lubricant (70%)		4,297,143.58	3,622,373.81
Spares & Accessories & store consumption (60%)	21.3	29,303,840.39	35,462,834.91
Repair & maintenance (30%)		7,423,143.00	7,328,713.20
B. Total Factory Overhead (Variable)		162,438,083.23	177,006,598.92
Total Variable Cost (A + B)		8,842,234,353.26	3,919,526,150.90
II. Fixed Cost			
A. Direct Factory Salary & Wages (44%)	26.1	110,894,615.02	106,429,165.04
Factory Overhead (Fixed)			
Indirect Salary & Wages (32%)	26.1	80,650,629.11	77,403,029.12
Oil & lubricant (30%)		1,841,632.96	1,552,445.92
Spares & Accessories & store consumption (40%)	21.3	19,535,893.59	23,641,889.94
Repair & maintenance (70%)		17,320,667.00	17,100,330.80
Depreciation (95%)	8.1 & 8.2	560,195,917.89	557,493,533.60
Other factory overhead	21.4	79,730,170.34	61,579,812.33
Factory insurance		25,424,776.00	28,154,985.00
B. Total Factory Overhead (Fixed)		784,699,686.89	766,926,026.71
Total Fixed Cost (A + B)		895,594,301.91	873,355,191.75
Total Manufacturing Cost (I + II)		9,737,828,655.17	4,792,881,342.65
Opening Work-in-process		350,000.00	350,000.00
[-] Closing Work-in-process		(350,000.00)	(350,000.00)
Cost Of Goods Manufactured		9,737,828,655.17	4,792,881,342.65
Opening Finished goods		434,399,000.00	40,471,200.00
Cost of Goods Available for Sale		10,172,227,655.17	4,833,352,542.65
[-] Closing Finished goods	9.4	(590,111,200.00)	(434,399,000.00)
Cost of Goods Sold		9,582,116,455.17	4,398,953,542.65

Date: 14 December 2022.
Place: Chattogram



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2022

Amount In TK


Particulars	Paid up Share Capital	Govt. Equity	General Reserve	Retained Earnings	Total
	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2
Balance as at July 01, 2021	1,000	5,300,697,327	1,360,551,812	-	6,661,250,139
Govt. Equity Transfer to Govt. Loan (ADP)	-	-	-	-	-
Net Profit/(Loss) During the Year	-	-	-	-	-
Balance as at June 30, 2022	1,000	5,300,697,327	1,360,551,812	-	6,661,250,139

FOR THE YEAR ENDED JUNE 30, 2021

Amount In TK

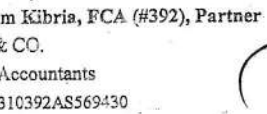
Particulars	Paid up Share Capital	Govt. Equity	General Reserve	Retained Earnings	Total
	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2	Plant 1 & 2
Balance as at July 01, 2020	1,000	5,300,697,327	1,360,551,812	-	6,661,250,139
Govt. Equity Transfer to Govt. Loan (ADP)	-	-	-	-	-
Net Profit/(Loss) During the Year	-	-	-	-	-
Balance as at June 30, 2021	1,000	5,300,697,327	1,360,551,812	-	6,661,250,139



MD. FAZAR ALI
Chartered Accountant
DAP Fertilizer Company Ltd.


AKM Aminul Hoque, FCA (#407), Partner
A. Hoque & Co.
Chartered Accountants

Date: 14 December 2022.
Place: Chattogram


Managing Director
Mizanur Rahman
Managing Director
DAP Fertilizer Company Ltd.
Rangadia, Anowara, Chattogram.


A.K. Gulam Kibria, FCA (#392), Partner
G. Kibria & CO.
Chartered Accountants
DVC: 2210310392AS569430


Director
কাজী মোহাম্মদ সাইফুল ইসলাম
ডিজিটালক (বালিজিটালক) বিলিআইসি



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022

Particulars	Amount in Taka	
	30.06.2022	30.06.2021
CASH FLOW FROM OPERATING ACTIVITIES		
Cash received from revenues, interest and others	1,640,947,555	2,710,599,592
Cash received from Government subsidy	6,521,107,075	2,802,141,024
Cash paid for purchases, salaries, tax, liabilities, expenses, etc.	(10,144,137,992)	(4,486,844,995)
A. Net Cash Provided/(Used) by Operating Activities	(1,982,083,362)	1,025,895,621
CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of Fixed Assets	(36,824,306)	(101,891,125)
Investment in FDR	2,790,000,000	(540,700,970)
Capital Work-in-Progress	9,887,583	-
B. Net Cash Provided/(Used) by Investing Activities	2,763,063,277	(642,592,095)
CASH FLOW FROM FINANCING ACTIVITIES:		
Foreign Loan	(25,641,557)	(364,508,062)
Current Account with BCIC	639,783,937	38,689,431
Current Account with Enterprises	10,932,540	(25,611,466)
Government Loan	-	9,270,000
C. Net Cash Provided/(Used) by Financing Activities	625,074,920	(342,160,097)
D. Net Increase/(Decrease) in Cash & Bank Balance (A+B+C):	1,406,054,835	41,143,429
Cash and Cash Equivalent at the Beginning of the Year	145,512,357	104,368,928
Cash and Cash Equivalent at the ending of the Year	1,551,567,192	145,512,357



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram
STATEMENT OF FUND FLOW
FOR THE YEAR ENDED JUNE 30, 2022

Amount in Taka

Particulars	30.06.2022	30.06.2021
SOURCE OF FUND :		
Net Profit/ (Loss) after Taxation		
Depreciation for the Current Year	584,110,914	586,835,299
Prior Year Adjustment		
Fund from Operation :		
Decrease in Capital		
Decrease in Work-in-Progress	9,887,583	12,149,212
Increase in Long term Loan :		
Increase in Foreign Loan (ISP, CCCL, China)		
Increase in Foreign Loan (JBIC, Japan)	105,137,603	
Increase in Govt. Loan (ADP)	9,270,000	9,270,000
A. Total Sources of Fund	708,406,100	608,254,511
APPLICATION OF FUND :		
Decrease in Foreign Loan (JBIC, Japan)		55,727,374
Decrease in Foreign Loan (ISP)	180,779,160	308,780,688
Increase in Fixed Assets	36,824,306	46,163,751
Increase in Work-in-Progress		
Provision for Income Tax		28,722,293
B. Total Application of Fund	217,603,466	439,394,106
C. Increase/(Decrease) in Working Capital (A-B)	490,802,634	168,860,405



DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

1.00 Status and activities:

DAP Fertilizer Company Limited is an enterprise of Bangladesh Chemical Industries Corporation (BCIC) and was incorporated as a Public Limited Company limited by shares under the Companies Act 1994 on 28th August 2006. The Company is fully owned by the Government of the Peoples' Republic of Bangladesh. DAP Fertilizer Company Limited was established with Chinese (Plant-1) & Japanese (Plant-2) machines and technology. The principal activities of the company are manufacturing and marketing of DAP Fertilizer. The company has two plants (Plant-1 & Plant-2) and both the plants are located at Rangadia within Chittagong Urea Fertilizer Limited (CUFL) premises in Chattogram and both projects were undertaken as per approved Project Profile (P.P.) with a capacity of 800 M.T. per day for each plant. The Company has taken over all assets and liabilities of both plants (Plant-1 & Plant-2) by execution of vendor agreement which started functioning with effect from 1st December 2006. The salient features of the Company are as follows:

1	Name of the Company	DAP Fertilizer Company Limited
2	Administrative Ministry	Ministry of Industries
3	Executing Agency	Bangladesh Chemicle Industries Corporation (BCIC)
4	Location	Rangadia, Anowara, Chattogram
5	Area	61 acres
6	Product	Di-Ammonium Phosphate (DAP) Fertilizer
7	Production Capacity:	
a	Initial (Plant-1 & 2)	Yearly: 5,28,000 M.T
b	Attainable (Plant-1 & 2)	Yearly: 2,10,000 M.T
8	Main Raw Materials	Phosphoric Acid, Liquid Amonia & Sulphuric Acid
9	Date of Incorporation	28-Aug-06
10	Date of Commercial Production	01-Dec-06
11	Source of Fund	GOB, EXIM Bank of China (Plant-1) & JBIC, Japan (Plant-2)
12	No. of Manpower:	
a	Sanction	816 Nos
b	Actual	360 Nos

2.00 Significant accounting and related policies:

2.01 Basis and convention of accounting:

The financial statements of the Company have been prepared in accordance with International Financial Reporting Standards (IFRSs) so far adopted in Bangladesh. The Company carries its assets and liabilities principally on the historical cost basis and follows the accrual method of accounting under integrated accounting system except noted otherwise.

2.02 Depreciation:

Depreciation is charged on Straight- line method on the basis of life expectancy of the assets. The percentage of depreciation are as follows:

<u>Assets</u>	<u>Rates</u>
Plant & Machinery	5%
Building & Structure	2.5% & 5%
Furniture & Fixture	10%
Office Equipment & Loose tools	10% - 25%
Transport Vehicle	20%
Other Construction	5% - 10%
Factory Equipment	12.5% & 20%
Sundry Assets	20% & 25%



2.03 Ownership of land property:

Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company.

2.04 Allocation of spares & accessories, repair & maintenance and oil & lubricants:

Consistent with the past practice, spares & accessories are distributed between the variable overhead and the fixed overhead in the ratio of 60:40, repair & maintenance is distributed between the variable overhead and the fixed overhead in the ratio of 30:70 and oil & lubricants is distributed between the variable overhead and the fixed overhead in the ratio of 70:30.

2.05 Valuation of Inventories:

a) Raw materials:

The valuation of raw materials has been made at weighted average cost.

b) Stores, spares & accessories:

The valuation of stores, spares & accessories has been made at weighted average cost.

c) Work in process:

The valuation of work in process has been made on historical cost basis.

d) Finished products:

The valuation of finished products has been made at lower of cost and net realizable value.

2.06 Foreign Currency Transaction and their Translation:

Transactions in foreign currencies are converted in Bangladesh Taka at the exchange rates prevailing on the respective dates of transactions. Foreign currencies are translated into Bangladesh Taka at exchange rates prevailing on the date of Statement of Financial Position.

2.07 Workers' Profit Participation Fund:

Provision for Companies Profit Participation Fund has been made @ 5% of net profit before tax after charging the contribution. No provision is made during the year due to break-even point incurred before taxation.

2.08 Taxation:

Current tax has been provided on the estimated taxable profit at the ruling rate.

2.09 Report period:

The financial statements of the Company covers the period from July 01, 2021 to June 30, 2022.

2.10 Comparative information:

Previous year's figures have been re-arranged where necessary, to conform to the current year's presentation.



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

For the Year of 2021 - 2022

Note- 3.00000: Share Capital

Particulars	2021 - 2022	2020 - 2021
Authorized Capital (50,000,000 Ordinary Share of Tk. 100 each)	5,000,000,000.00	5,000,000,000.00
Issued, Subscribed and Paid-up Capital (10 Ordinary Share of Tk. 100 each)	1,000.00	1,000.00
Total :	1,000.00	1,000.00

Note- 3.01000: Position of Share Holding

Particulars	No. of Shareholdings	
	2021 - 2022	2020 - 2021
Bangladesh Chemical Industries Corporation (BCIC)	3.00	3.00
Mr. Shah Md. Emdadul Haque, Chairman (Grade-1), BCIC, Dhaka	1.00	1.00
Mr. S. M. Alam, Additional Secretary, Ministry of Industry	1.00	1.00
Mr. Kazi Mohammad Saiful Islam, Director, Commercial, BCIC, Dhaka	1.00	1.00
Mr. Md. Monirul Islam, Director, Technical & Engineering, BCIC, Dhaka	1.00	1.00
Mr. Md. Nazrul Islam- General Manager (MTS), ICT, BCIC, Dhaka	1.00	1.00
Mr. Mizanur Rahman- Managing Director, DAPFCL, Chattogram	1.00	1.00
Mr. Md. Akhtaruzzaman, Managing Director, CUFL, Chattogram	1.00	1.00
Total :	10.00	10.00

Note- 4.00000: GOVT EQUITY

Particulars	2021 - 2022	2020 - 2021
Govt. equity (plant-1)	3,668,797,326.93	3,668,797,326.93
Govt. equity (plant-2)	1,631,900,000.00	1,631,900,000.00
Foreign loan converted into equity (plant-1)	-	-
Foreign loan converted into equity (plant-2)	-	-
Adp loan converted into equity	-	-
Share money deposit	-	-
Total :	5,300,697,326.93	5,300,697,326.93

The amount represents the total equity contribution received by the company from government ADP Fund. Plant wise details are shown in annexure-A & B for plant 1 & 2 respectively.

Note- 5.00000: General Reserve

Particulars	2021 - 2022	2020 - 2021
Opening	1,360,551,812.00	1,360,551,812.00
Addition	-	-
Total :	1,360,551,812.00	1,360,551,812.00
Less : Adj.	-	-
Closing Balance	1,360,551,812.00	1,360,551,812.00

The amount received on January, 2009 from M/S Toyo Engineering corporation, General Contractor of DAP-2 Project for not performing Performance Guarantee Test Run (PGTR) as per contract. The amount transfer to General Reserve from Appraisal Reserve based on tripartite discussion meeting.

Note- 6.00000: Longterm liabilities

Particulars	2021 - 2022	2020 - 2021
Foreign loan payable (plant-2) - JBIC	3,739,996,814.00	3,634,859,211.00
Foreign loan payable (plant-1) - ISP	2,968,588,340.20	3,149,367,500.20
Local loan payable - ADP (Govt.)	312,090,000.00	302,820,000.00
Total :	7,020,675,154.20	7,087,046,711.20

Note- 6.10000: FOREIGN LOAN - JBIC LOAN

Particulars	2021 - 2022	2020 - 2021
Opening		
JBIC loan(Japan) -(plant-2)	1,646,380,983.00	1,646,380,983.00
Exch.fluc.effect on JBIC loan -(plant-2)	528,386,780.00	584,114,154.00
Interest payable on JBIC loan (plant-2)	1,460,091,448.00	1,460,091,448.00
Total :	3,634,859,211.00	3,690,586,585.00
Addition		
JBIC loan(Japan) -(plant-2)	51,842,802.00	
Exch.fluc.effect on JBIC loan -(plant-2)	53,294,801.00	(55,727,374.00)
Total :	105,137,603.00	(55,727,374.00)
Closing Balance		
JBIC loan(Japan) -(plant-2)	1,698,223,785.00	1,646,380,983.00
Exch.fluc.effect on JBIC loan -(plant-2)	581,681,581.00	528,386,780.00
Interest payable on JBIC loan (plant-2)	1,460,091,448.00	1,460,091,448.00
Total :	3,739,996,814.00	3,634,859,211.00



In the above loan from JBIC, Japan for plant-2 is shown in Annexure D. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of JBIC's Loan of Japanese Yen of 722,13,78,173 for DAP-2 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from 1st April, 2011 of DAP-2. BCIC has paid Tk 444.02 Crore against JBIC's Loan (Plant-2) till June 30, 2021. As per reconciliation with the Ministry of Finance as per Debt Equity ratio 60: 40 the amount paid as on 30.06.2022 is Tk. 433.51 Crore after adjustment with the loan of Plant-1 (EXIM Bank of China) of Tk. 10.51 Crore.

Note- 6.20000: ISP LOAN

Particulars	2021 - 2022	2020 - 2021
Opening		
ISP loan (EXIM Bank of China) - [plant - 1]	74,204,100.00	279,792,938.00
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	56,575,060.00	170,777,453.00
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	3,018,588,340.20	3,007,577,797.20
Total :	3,149,367,500.20	3,458,148,188.20
Addition		
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	(8,197,482.00)	
Total :	(8,197,482.00)	
Less : Payment[2-2-11%][%PAYMENT%]		
ISP loan (EXIM Bank of China) - [plant - 1]	74,204,100.00	205,588,838.00
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	48,377,578.00	144,411,162.00
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	50,000,000.00	
Total :	172,581,678.00	350,000,000.00
Closing Balance		
ISP loan (EXIM Bank of China) - [plant - 1]	-	74,204,100.00
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	-	56,575,060.00
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	2,968,588,340.20	3,018,588,340.20
Total :	2,968,588,340.20	3,149,367,500.20

In the above loan from EXIM Bank of China for plant - 1 is shown in Annexure C. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of EXIM Bank of China's Loan of China RMB Yuan 26,37,99,958 for DAP-1 project. As per the contract the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from June, 2015 of DAP-1. BCIC has paid Tk. 333.24 Crore (Including adjusted amount Tk. 10.51 Crore) against loan from EXIM Bank of China (Plant-1) till June 30, 2022.

As per previous practice of BCIC, DAP used to adjust exchange gain/Loss with Loan/Asset.

Note- 6.30000: LOAN PAYBLE ADP - GOVT.

Particulars	2021 - 2022	2020 - 2021
Opening		
Govt. loan (ADP) - [plant - 1]	185,400,000.00	185,400,000.00
Interest payable on ADP loan (plant-1)	117,420,000.00	108,150,000.00
Total :	302,820,000.00	293,550,000.00
Addition		
Interest payable on ADP loan (plant-1)	9,270,000.00	9,270,000.00
Total :	9,270,000.00	9,270,000.00
Closing Balance		
Govt. loan (ADP) - [plant - 1]	185,400,000.00	185,400,000.00
Interest payable on ADP loan (plant-1)	126,690,000.00	117,420,000.00
Total :	312,090,000.00	302,820,000.00

The amount represents the total government loan received including interest by the company from government ADP Fund.

Details are shown in annexure-E.

Note- 7.10000: FIXED ASSETS AT COST (Plant-1)

Particulars	2021 - 2022	2020 - 2021
Opening	6,611,796,335.45	6,526,361,460.66
Addition	46,554,867.70	85,434,874.79
Total :	6,658,351,203.15	6,611,796,335.45
Less : Disposal / Adj.	(11,969,593.34)	-
Closing Balance	6,646,381,609.81	6,611,796,335.45

Fixed Assets at cost less dericiation schedule details are shown in annexure-K.

Note- 7.20000: FIXED ASSETS AT COST (Plant-2)

Particulars	2021 - 2022	2020 - 2021
Opening	6,419,206,029.28	6,458,477,153.24
Addition	5,023,531.80	16,456,250.04
Total :	6,424,229,561.08	6,474,933,403.28
Less : Disposal / Adj.	(2,784,500.00)	(55,727,374.00)
Closing Balance	6,421,445,061.08	6,419,206,029.28

Fixed Assets at cost less dericiation schedule details are shown in annexure-L.



Note- 7.30000: ACCUMULATED DEPRECIATION (Plant-1)

Particulars	2021 - 2022	2020 - 2021
Opening	4,265,981,180.33	3,953,487,294.88
Addition	314,869,896.16	312,493,885.45
Total :	4,583,635,576.49	4,265,981,180.33
Less : Disposal / Adj.	2,784,500.00	-
Closing Balance	4,578,066,576.49	4,265,981,180.33

Note- 7.40000: ACCUMULATED DEPRECIATION (Plant-2)

Particulars	2021 - 2022	2020 - 2021
Opening	4,317,423,745.63	4,043,082,332.55
Addition	274,810,017.41	274,341,413.08
Total :	4,595,018,263.04	4,317,423,745.63
Less : Disposal / Adj.	2,784,500.00	-
Closing Balance	4,589,449,263.04	4,317,423,745.63

Note- 8.10000: ALLOCATION FOR DEPRECIATION CHARGE (Plant-1)

Particulars	2021 - 2022	2020 - 2021
Factory Overhead (95%)	299,126,401.35	296,869,191.18
General & Admin Exp. (5%)	15,743,494.81	15,624,694.27
Total	314,869,896.16	312,493,885.45

Note- 8.20000: ALLOCATION FOR DEPRECIATION CHARGE (Plant-2)

Particulars	2021 - 2022	2020 - 2021
Factory Overhead (95%)	261,069,516.54	260,624,342.43
General & Admin Exp. (5%)	13,740,500.87	13,717,070.65
Total	274,810,017.41	274,341,413.08

Note- 9.00000: Inventories

Particulars	2021 - 2022	2020 - 2021
Finished Goods	590,111,200.00	434,399,000.00
Work In Progress	350,000.00	350,000.00
Inventory of raw and packing materials	1,737,413,828.94	25,933,471.67
Spares, accessories and stores	154,024,253.51	166,015,533.10
Store in-transit	24,744.00	299,553.00
Total :	2,481,924,026.45	626,997,557.77

Note- 9.01000: RAW AND PACKING MATERIALS

Particulars	2021 - 2022	2020 - 2021
Phosphoric acid	1,602,005,164.39	6,158,464.13
Ammonia	122,308,310.55	14,436,848.61
Sulphuric acid	766,743.34	259,290.90
Filler/sand	99,440.77	34,231.57
WPP bag with liner	8,417,911.91	2,751,948.30
Sewing needles	14,950.00	9,858.00
Poly pallets	111,114.00	111,114.00
Sewing thread	143,109.44	86,716.18
Other packing materials	3,547,084.54	2,085,000.00
Total :	1,737,413,828.94	25,933,471.69

Note- 9.01010: Phosphoric acid

Particulars	2021 - 2022	2020 - 2021
Opening	6,158,464.13	49,952,654.48
ADD : Received During the year	8,030,787,623.42	2,828,255,779.87
Total :	8,036,946,087.55	2,878,208,434.35
Less : Consumption During the Year	6,434,940,923.16	2,872,049,969.88
Closing :	1,602,005,164.39	6,158,464.47

Note- 9.01020: Ammonia

Particulars	2021 - 2022	2020 - 2021
Opening	14,436,848.61	45,971,531.21
ADD : Received During the year	2,255,925,337.05	763,332,244.58
Total :	2,270,362,185.66	809,303,775.79
Less : Consumption During the Year	2,148,053,875.11	794,866,927.19
Closing :	122,308,310.55	14,436,848.60



Note- 9.01030: Sulphuric acid

Particulars	2021 - 2022	2020 - 2021
Opening	259,290.90	2,112,441.90
ADD : Received During the year	28,122,054.00	32,737,418.00
Total :	28,381,344.90	34,849,859.90
Less : Consumption During the Year	27,614,601.56	34,590,569.00
Closing :	766,743.34	259,290.90

Note- 9.01040: Filler/sand

Particulars	2021 - 2022	2020 - 2021
Opening	34,231.57	49,990.44
ADD : Received During the year	110,187.00	82,188.75
Total :	144,418.57	132,179.19
Less : Consumption During the Year	44,977.80	97,947.62
Closing :	99,440.77	34,231.57

Note- 9.01080: WPP bag with liner

Particulars	2021 - 2022	2020 - 2021
Opening	2,751,948.30	6,302,797.85
ADD : Received During the year	74,154,014.90	38,710,000.00
Total :	76,905,963.20	45,012,797.85
Less : Consumption During the Year	68,463,175.68	40,525,623.96
Less : Adjustment with Sale of powder DAP [3-2-12-125%] Adjustment	24,875.61	1,735,225.59
Closing :	8,417,911.91	2,751,948.30

Note- 9.01130: Sewing needles

Particulars	2021 - 2022	2020 - 2021
Opening	9,858.00	44,514.00
ADD : Received During the year	89,700.00	-
Total :	99,558.00	44,514.00
Less : Consumption During the Year	84,608.00	34,656.00
Closing :	14,950.00	9,858.00

Note- 9.01140: Poly pallets

Particulars	2021 - 2022	2020 - 2021
Opening	111,114.00	111,114.00
ADD : Received During the year	-	-
Total :	111,114.00	111,114.00
Less : Consumption During the Year	-	-
Closing :	111,114.00	111,114.00

Note- 9.01150: Sewing thread

Particulars	2021 - 2022	2020 - 2021
Opening	86,716.18	141,243.50
ADD : Received During the year	650,502.00	279,650.00
Total :	737,218.18	420,893.50
Less : Consumption During the Year	594,108.74	334,177.32
Closing :	143,109.44	86,716.18

Note- 9.01160: Jute string

Particulars	2021 - 2022	2020 - 2021
Opening	-	19,681.00
ADD : Received During the year	-	-
Total :	-	19,681.00
Less : Consumption During the Year	-	19,681.00
Closing :	-	-

Note- 9.01170: Other packing materials

Particulars	2021 - 2022	2020 - 2021
Opening	2,085,000.00	-
ADD : Received During the year	3,613,135.10	2,085,000.00
Total :	5,698,135.10	2,085,000.00
Less : Consumption During the Year	-	-
Less : Consumption during the year [3-2-12-125-00000] Consumption	2,151,050.56	-
Closing :	3,547,084.54	2,085,000.00



Note- 9.02000: Spares , Accessories & Stores

Particulars	2021 - 2022	2020 - 2021
Opening	166,015,533.10	138,079,121.71
ADD : Received During the year	97,718,483.48	154,841,312.09
Available For Consumption :	263,734,016.58	292,920,433.80
Less : Consumption During the Year	46,980,786.77	58,055,959.18
Less : Transferred to Fixed Asset [1-2-10/1-2-11%]	50,637,501.49	58,877,335.83
Less : Oil & Lubricants Consumption [4-3-17%][Consumption]	5,840,286.54	4,104,536.73
Less : General Store [4-3-19%]	1,858,947.21	1,048,765.67
Less : Repair & Maintenance Vehicle [4-6-10-136%][Consumption]	893,411.43	675,808.06
Less : Chemical Consumption [4-4-10-156%][Consumption]	381,588.91	267,933.25
Less : Factory O/H - Uniform [4-4-10-116 + 4-6-10-116 + 4-7-10-116][Consumption]	3,104,611.92	2,687,727.08
Less : Store & Other Consumable and Fire & Safety	-	358,037.00
Less : Admin O/H [4-6-10-161%][Consumption]	12,628.80	96,032.90
Less : Provisional Expenses Adj. [2-1-28%][Adjustment]	-	732,765.00
Closing :	154,024,253.51	166,015,533.10

Note- 9.03000: Store In Transit

Particulars	2021 - 2022	2020 - 2021
Opening	299,553.00	3,725,979.40
ADD : Received During the year	3,626,265,036.54	2,870,138,855.47
Total :	3,626,564,589.54	2,873,864,834.87
Less : Consumption During the Year	3,626,539,845.54	2,873,565,281.87
Closing :	24,744.00	299,553.00

Details of store-in-transit are shown in annexure-I

Note- 9.04000: Finished Goods

Particulars	2021 - 2022	2020 - 2021
Fertilizer @ Tk 14000.00 31028.50 M.T		434,399,000.00
Fertilizer @ Tk 14000.00 42150.80 M.T	590,111,200.00	

Note- 10.00000: Current Account With BCIC

Particulars	2021 - 2022	2020 - 2021
Opening	857,742,636.37	896,432,066.91
ADD : Addition	10,743,646,121.00	3,931,963,184.00
Total :	11,601,388,757.37	4,828,395,250.91
Less : Expense / Adjustment	11,383,430,058.48	3,970,652,614.54
Closing :	217,958,698.89	857,742,636.37

Note- 11.00000: Current Account With Enterprise (BCIC Subsidiaries)

Particulars	2021 - 2022	2020 - 2021
AFCCL	228,987.00	(247,360.00)
BISFL	60,752.00	60,752.00
Chattak cement	(95,616.00)	(95,616.00)
CUFL	(266,429,866.99)	21,522,406.57
GPUFP	7,380.00	
JFCL	29,538.00	169,538.00
KPML	(3,481,338.00)	(1,879,021.00)
NBPM	(82,906.00)	(82,906.00)
NGFFL	(404,128.00)	(404,128.00)
PUFFL	(724,394.44)	(724,394.44)
SFCL	115,830.20	114,332.20
TICI	(10,433.00)	
TSPCL	9,762.12	9,762.12
UFFL	(7,503,583.75)	(7,517,953.75)
UGSFL	22,414.00	7,128.00
Total :	(278,257,602.86)	10,932,539.70

Note- 11.02000: CUFL

Particulars	2021 - 2022	2020 - 2021
Opening	21,522,406.57	(15,744,380.61)
ADD : Addition / Payment	948,282,305.00	556,345,219.00
Total :	969,804,711.57	540,600,838.39
Less : Received / Adjustment	1,236,234,578.56	519,078,431.82
Closing :	(266,429,866.99)	21,522,406.57



Note- 11.03000: JFCL

Particulars	2021 - 2022	2020 - 2021
Opening	169,538.00	169,538.00
ADD : Addition / Payment	-	-
Total :	169,538.00	169,538.00
Less : Received / Adjustment	140,000.00	-
Closing :	29,538.00	169,538.00

Note- 11.04000: AFCCL

Particulars	2021 - 2022	2020 - 2021
Opening	(247,360.00)	(248,008.00)
ADD : Addition / Payment	476,347.00	648.00
Total :	228,987.00	(247,360.00)
Less : Received / Adjustment	-	-
Closing :	228,987.00	(247,360.00)

Note- 11.05000: NGFFL

Particulars	2021 - 2022	2020 - 2021
Opening	(404,128.00)	(404,128.00)
ADD : Addition / Payment	-	-
Total :	(404,128.00)	(404,128.00)
Less : Received / Adjustment	-	-
Closing :	(404,128.00)	(404,128.00)

Note- 11.06000: PUFFL

Particulars	2021 - 2022	2020 - 2021
Opening	(724,394.44)	(616,629.66)
ADD : Addition / Payment	-	3,447,889.00
Total :	(724,394.44)	2,831,259.34
Less : Received / Adjustment	-	3,555,653.78
Closing :	(724,394.44)	(724,394.44)

Note- 11.07000: TSPCL

Particulars	2021 - 2022	2020 - 2021
Opening	9,762.12	28,119.12
ADD : Addition / Payment	-	-
Total :	9,762.12	28,119.12
Less : Received / Adjustment	-	18,357.00
Closing :	9,762.12	9,762.12

Note- 11.08000: UFFL

Particulars	2021 - 2022	2020 - 2021
Opening	(7,517,953.75)	(775,308.96)
ADD : Addition / Payment	21,750.00	6,495,067.00
Total :	(7,496,203.75)	5,719,758.04
Less : Received / Adjustment	7,380.00	13,237,711.79
Closing :	(7,503,583.75)	(7,517,953.75)

Note- 11.09000: KPML

Particulars	2021 - 2022	2020 - 2021
Opening	(1,879,021.00)	(1,534,779.00)
ADD : Addition / Payment	-	-
Total :	(1,879,021.00)	(1,534,779.00)
Less : Received / Adjustment	1,602,317.00	344,242.00
Closing :	(3,481,338.00)	(1,879,021.00)

Note- 11.12000: BISFL

Particulars	2021 - 2022	2020 - 2021
Opening	60,752.00	60,752.00
ADD : Addition / Payment	-	-
Total :	60,752.00	60,752.00
Less : Received / Adjustment	-	-
Closing :	60,752.00	60,752.00



Note- 11.13000: Chattak cement

Particulars	2021 - 2022	2020 - 2021
Opening	(95,616.00)	(95,616.00)
ADD : Addition / Payment	-	-
Total :	(95,616.00)	(95,616.00)
Less : Received / Adjustment	-	-
Closing :	(95,616.00)	(95,616.00)

Note- 11.14000: UGSFL

Particulars	2021 - 2022	2020 - 2021
Opening	7,128.00	2,000.00
ADD : Addition / Payment	17,857.00	10,284.00
Total :	24,985.00	12,284.00
Less : Received / Adjustment	2,571.00	5,156.00
Closing :	22,414.00	7,128.00

Note- 11.16000: TIC1

Particulars	2021 - 2022	2020 - 2021
Opening	-	1,707,143.66
ADD : Addition / Payment	-	-
Total :	-	1,707,143.66
Less : Received / Adjustment	10,433.00	1,707,143.66
Closing :	(10,433.00)	-

Note- 11.17000: SFCL

Particulars	2021 - 2022	2020 - 2021
Opening	114,332.20	114,332.20
ADD : Addition / Payment	1,498.00	-
Total :	115,830.20	114,332.20
Less : Received / Adjustment	-	-
Closing :	115,830.20	114,332.20

Note- 11.18000: GPUFP

Particulars	2021 - 2022	2020 - 2021
Opening	-	-
ADD : Addition / Payment	7,380.00	-
Total :	7,380.00	-
Less : Received / Adjustment	-	-
Closing :	7,380.00	-

Note- 11.19000: NBPM

Particulars	2021 - 2022	2020 - 2021
Opening	(82,906.00)	-
ADD : Addition / Payment	-	-
Total :	(82,906.00)	-
Less : Received / Adjustment	-	82,906.00
Closing :	(82,906.00)	(82,906.00)

Note- 12.00000: Advance, Depoist & Prepayments

Particulars	2021 - 2022	2020 - 2021
Advances	19,372,773.10	22,087,291.20
Deposits	405,705.00	405,705.00
Loans	29,815,084.00	24,324,811.00
Pre-payments	24,650,314.00	25,558,498.00
Total :	74,243,876.10	72,376,305.20



Note- 12.01010: Advance

Particulars	2021 - 2022	2020 - 2021
Advance against salary	3,416.00	27,416.00
Advance against wages	2,277,316.00	2,313,316.00
Advance against purchase	2,520.00	19,240.00
Advance against expenses	118,091.00	120,563.00
Advance against incentive bonus	311,920.00	987,590.00
Advance against wage commission	55,121.00	107,854.00
Advance to suppliers	2,405,304.90	1,889,982.00
Advance to contractors	4,747,500.00	1,560,000.00
Adv.aga. purchase of Sulphuric acid.	5,713,959.20	11,045,910.20
Advance against wealfare fund.	3,722,000.00	3,722,000.00
Adv.to other project.		293,420.00
Advance against Board Meeting Expense	15,625.00	
Total :	19,372,773.10	22,087,291.20

Details of Advance are shown in annexure-F. The entire advance in the salary and wages has been incorporated for through debit notes.

Note- 12.02000: Depoists

Particulars	2021 - 2022	2020 - 2021
Deposit to BTCL ,Chattogram	200,000.00	200,000.00
Deposit to KGDCL	150,196.00	150,196.00
Deposit to linde bangladesh ltd.	55,509.00	55,509.00
Total :	405,705.00	405,705.00

Note- 12.03000: Pre-Payments

Particulars	2021 - 2022	2020 - 2021
Opening	25,558,498.00	29,571,179.00
ADD : Addition	24,709,620.00	25,558,498.00
Total :	50,268,118.00	55,129,677.00
Less : Expense / Adjustment	25,617,804.00	29,571,179.00
Closing :	24,650,314.00	25,558,498.00

Note- 12.04000: DAPFCL House Building Loan

Particulars	2021 - 2022	2020 - 2021
Opening	14,507,661.00	7,957,938.00
ADD : Addition	7,551,444.00	7,600,000.00
Total :	22,059,105.00	15,557,938.00
Less : Received / Adjustment	1,442,579.00	1,050,277.00
Closing :	20,616,526.00	14,507,661.00

Note- 12.05000: DAPFCL Motor Cycle Loan

Particulars	2021 - 2022	2020 - 2021
Opening	9,817,150.00	6,773,860.00
ADD : Addition	1,860,000.00	4,750,000.00
Total :	11,677,150.00	11,523,860.00
Less : Received / Adjustment	2,478,592.00	1,706,710.00
Closing :	9,198,558.00	9,817,150.00

Note- 13.00000: Advance Against Income Tax

Particulars	2021 - 2022	2020 - 2021
Opening		
Advance income tax (AIT)	369,394,380.39	253,032,910.20
Advance Tax	173,266,825.37	135,434,938.00
Total :	542,661,205.76	388,467,848.20
Addition		
Advance Tax	28,823,455.71	37,831,887.37
Advance income tax (AIT)	394,691,540.65	142,132,955.19
Total :	423,514,996.36	179,964,842.56
Adjustment		
Advance income tax (AIT)	(28,722,292.64)	(25,771,485.00)
Advance Tax	(435.28)	-
Total :	(28,722,727.92)	(25,771,485.00)
Closing		
Advance income tax (AIT)	735,363,628.40	369,394,380.39
Advance Tax	202,089,845.80	173,266,825.37
Total :	937,453,474.20	542,661,205.76

Details of AIT for Phosphoric Acid are shown in Annexure-G



Note- 14.00000: Subsidy Receivable from Govt.

Particulars	2021 - 2022	2020 - 2021
Opening	1,172,020,298.00	694,590,124.00
ADD : Addition	8,654,915,892.00	3,279,571,198.00
Total :	9,826,936,190.00	3,974,161,322.00
Less : Receive	6,521,107,075.00	2,802,141,024.00
Closing :	3,305,829,115.00	1,172,020,298.00

Details of Subsidy Receivable from Government are shown in Annexure-H

Note- 15.00000: Other Receivable

Particulars	2021 - 2022	2020 - 2021
Interest receivable on fdr	13,900,130.00	
Receivable from Customer Deposit against Sales of Buffer	37,490,600.00	
Total :	51,390,730.00	

Note- 16.00000: Investment In FDR

Particulars	2021 - 2022	2020 - 2021
Fixed deposit with bnaks	3,410,000,000.00	6,200,000,000.00
Total :	3,410,000,000.00	6,200,000,000.00

Note- 16.01000: Fixed Deposit

Particulars	2021 - 2022	2020 - 2021
Bangladesh krishi bank ltd.		20,000,000.00
Global Islami Bank ltd.	60,000,000.00	20,000,000.00
NRBC bank ltd.	50,000,000.00	50,000,000.00
Megna bank ltd.	20,000,000.00	
IFIC bank ltd.	190,000,000.00	
EXIM bank ltd.	40,000,000.00	100,000,000.00
Mutual trust bank ltd.	20,000,000.00	
Janata bank ltd.		1,620,000,000.00
Social islami bank ltd.	20,000,000.00	
BASIC bank ltd.	2,250,000,000.00	3,690,000,000.00
AB Bank Ltd.	510,000,000.00	
Agrani bank ltd.		400,000,000.00
Union bank ltd.	250,000,000.00	
Islami bank bangladesh ltd.		100,000,000.00
Bangladesh development bank ltd.		200,000,000.00
Total :	3,410,000,000.00	6,200,000,000.00

Note- 17.00000: Cash & Bank Balance

Particulars	2021 - 2022	2020 - 2021
Cash at bank	1,551,567,192.03	145,512,357.05
Total :	1,551,567,192.03	145,512,357.05

Note- 17.01000: Cash & Bank Balance

Particulars	2021 - 2022	2020 - 2021
SND A/C-3817,Mutual Trust Bank Ltd., Agrabad br.	4,340,994.72	5,101,555.54
SND A/C -551 BKB, Agrabad corporate Br.Ctg.	1,800,216.86	1,747,179.86
SND A/C-8692,JBL,Khatungong corporate br. ctg.	6,973,040.71	7,302,072.42
SND A/C-6251(Old A/C- 167), JBL,Strand road br.ctg	505,719,912.31	110,349,004.92
SND A/C-43977,EXIM Bank Agrabad br., ctg	351,731.41	982,332.84
SND A/C-117,Southeast Bank Ltd. Katawali br.	2,046,263.71	3,311,889.76
SND A/C-926 Bank Asia ltd, MCB,Sk.Mujib road br. ctg	4,623,450.76	3,691,526.63
SND A/C-6669(Old A/C - 05) JBL,CUFL branch.ctg.	17,048,145.61	5,459,836.42
SND A/C-1448,JBL,Local br.Dhaka.	1,450,819.14	1,413,455.94
SND A/C-0076(Old A/C-03), SBL, CUFL br. Ctg.	32,418,890.83	4,439,667.50
SND A/C-889 SBL Agrabad cor.br. Ctg.	955,011,046.79	1,403,155.29
SND A/C-442,UCBL, Chatory br. Ctg.	311,958.38	310,679.93
SND A/C -6119 JBL, Saptopadi Market Br. Bogra.	7,887,600.00	
SND A/C -7808 Agrani Bank Ltd. Shaheb Bazar Corporate Br. Rajshahi.	17,446.41	
SND A/C -8734 JBL, Baghabari Ghat Br. Sirajonj.	10,113.32	
SND A/C -0133 SBL. Main Br. Gaibandha.	28,576.00	
SND A/C -8155 JBL, Lalmonirhat Br. Lalmonirhat.	9,447.30	
SND A/C -0019 JBL, Pulhat Br. Dinajpur.	12,299.00	
SND A/C -8708 JBL, Thakurgaon Main Br. Thakurgaon.	14,551.29	
SND A/C -7482 JBL, Upashahar Br. Jessor.	44,382.47	



SND A/C -0014 SBL. Cable Shilpa Br. Khulna.	1,602,900.00	
SND A/C -0287 SBL. Bhola Br. Bhola.	9,013,455.00	
SND A/C -7791 JBL. Ragdhi Br. Gopalganj.	39,835.04	
SND A/C -3774 JBL, Corporate Br. Faridpur.	27,750.79	
SND A/C -0053 SBL. Palash Br. Narsingdi.	43,112.00	
SND A/C -6632 JBL, Jhenaigati Br. Sherpur.	56,095.87	
SND A/C -0024 SBL. Fenchugonj Sharkarkhana Br. Sylhet.	54,834.00	
SND A/C -4134 Uttara Bank Ltd. Sarkarkhana Br. Narsingdi.	608,322.31	
Total :	1,551,567,192.03	145,512,357.05

Note- 18.00000: Creditors & Accruals

Particulars	2021 - 2022	2020 - 2021
Creditors for other finance	56,781,226.17	55,412,808.21
Current account with enterprise	2,385,600.00	2,658,039.00
Creditors for expenses(accrued exp)	517,184,506.84	74,720,247.58
Creditors for goods supply	1,264,233,453.60	146,218,455.07
Total :	1,840,584,786.61	279,009,549.86

Note- 18.01000: Creditors For Expense

Particulars	2021 - 2022	2020 - 2021
Provision for audit fee	2,189,700.00	2,284,500.00
Head office Levy	443,809,000.00	
Maintenance works	4,275,632.00	
Provision for electricity bill	14,602,350.60	29,549,900.00
Prov. for civil engg.maintenance	6,903,651.00	4,957,318.00
Provision for steam	4,074,299.50	6,911,080.00
Provision for club expenses		16,146.00
Provision for gratuity		15,037,440.00
Prov. for cooling water	6,899,537.74	8,817,403.58
Provision for BCIC loan	5,600,000.00	7,131,944.00
Other expenses		14,516.00
Provision for DAP caring bill	28,830,336.00	
Total :	517,184,506.84	74,720,247.58

Details schedule shown in Annexure-J

Note- 18.02000: Creditors For Goods Supply

Particulars	2021 - 2022	2020 - 2021
Local suppliers	3,878,518.58	3,718,693.78
C & f value	1,168,973,474.32	127,264,360.82
Custom duty	484,998.37	484,998.37
Local Agent commission	1,911,020.00	815,520.00
Marine charge		7,156,164.80
Inspection charge (PSI)	6,259,970.99	2,919,778.34
Survay Fee	18,500.00	
Other charge	1,023,194.38	779,303.72
C & F Commission		80,848.00
L/C Opening Charge		253,891.00
Carring Charge	6,000.00	6,000.00
PLI Charge	100,000.00	
Cash purchase clearing account	621,636.51	489,902.79
Customers deposit against sales - Factory	1,351,593.45	2,248,993.45
Customers deposit against sales- Gaibandha Buffer	736,400.00	
Customers deposit against sales- Dinajpur Buffer	399,000.00	
Customers deposit against sales- Sherpur Buffer	470,647.00	
Customers deposit against sales- Jessore Buffer	40,976,600.00	
Customers deposit against sales- Shiromani Buffer	378,000.00	
Customers deposit against sales- Bhola Buffer	24,157,000.00	
Customers deposit against sales- Tekerhat Buffer	6,970,600.00	
Customers deposit against sales- Tepakhola Buffer	2,944,900.00	
Customers deposit against sales- GPFPLC Buffer	218,000.00	
Customers deposit against sales- SFCL Buffer	2,353,400.00	
Total :	1,264,233,453.60	146,218,455.07

Details schedule shown in Annexure-J



Note- 18.03000: Creditors For Other Finance

Particulars	2021 - 2022	2020 - 2021
Security deposit(general)	34,391,552.00	33,503,799.00
Dap dealers security	1,113,003.00	241,100.00
I.T deduction from party	1,264,133.72	927,671.72
VAT deduction from party	2,897,632.48	1,654,328.48
Sundry deposit	682,310.00	682,310.00
Insurance recovery from party	3,522,711.00	3,522,711.00
Deduction for welfare fund	1,395,893.00	311,840.00
Other deduction	138,136.00	138,136.00
Deduction of dapel PF loan	95,524.00	456,209.00
Deduction of H.O. PF loan	23,756.00	84,812.00
Other project PF loan	140,968.00	146,168.00
Other project welfare loan	176,998.00	176,998.00
Recovery of H.O M.C loan	128,991.00	400,991.00
Recovery of H.O H.B loan	241,811.00	647,411.00
Union subscription	20.00	
Employees club subscription	20,926.00	20,916.00
Officers association subscription	3,306.00	28,906.00
DAPFCL welfare fund	93,889.00	93,839.00
Recovery of advance to welfare fund	252,000.00	108,000.00
Diploma association	3,726.00	3,726.00
Transport charge		38,245.00
Revenue stamp	100,720.00	105,160.00
DAPFCL Haj scheme	11,300.00	11,300.00
Electric charge		52,943.00
H.R expenses		178,814.04
CPPF loan	10,231.00	10,231.00
DAPFCL W.F loan	34,685.00	171,176.00
Ladies club sub.	15,070.00	15,070.00
Ded.of other project salary advance	183,429.97	214,679.97
Ded.of other project wages advance	19,284.00	19,284.00
Donation	58,530.00	31,480.00
Recovery of DAPFCL H.B loan.		254,598.00
Recovery of other project H.B loan	56,945.00	168,831.00
Other deduction	423,174.00	420,684.00
DAPFCL PF trust	1,892,180.00	2,093,785.00
H.O. P.F trust	574,436.00	473,523.00
Other project P.F	5,203,023.00	5,203,023.00
DAPFCL gratuity fund		7,002.00
Festival bonus		2,900.00
Incentive bonus		53,615.00
Salary income tax	760,081.00	793,047.00
Profit participation fund	59,400.00	59,400.00
Gratuity fund clearing account	547,500.00	1,601,280.00
Recovery of other pro.purchase adv.	8,000.00	8,000.00
Recovery of purchase advance	141,014.00	141,014.00
PF fund clearing account	42,803.00	80,351.00
Financial award (One Basic)	25,850.00	53,500.00
P. F refundable	26,284.00	
Total :	56,781,226.17	55,412,808.21

Details schedule shown in Annexure-J

Note- 18.04000: Current Account With Enterprise

Particulars	2021 - 2022	2020 - 2021
CUFL - P.F contribution	3,554.00	3,384.00
CUFL - Additional P.F contribution	5,200.00	5,200.00
CUFL - House rent	794,842.00	5,981.00
CUFL - Water charge	16,300.00	400.00
CUFL - Electricity charge	21,176.00	431.00
CUFL - Gas charge	168,118.00	1,393.00
JFCL - P.F contribution	2,668.00	
JFCL - House rent	10,080.00	
JFCL - Electricity charge	140.00	
JFCL - Gas charge	2,325.00	



PUFFL - P.F contribution	46,410.00	46,410.00
PUFFL - P.F Loan	8,600.00	8,600.00
PUFFL - House building loan		15,000.00
PUFFL - House rent	5,928.00	5,928.00
PUFFL - Water charge	9.00	9.00
PUFFL - Electricity charge	245.00	245.00
PUFFL - Gas charge	1,966.00	1,966.00
TSPCL - P.F Contribution	14,837.00	7,914.00
TSPCL - Additional P.F Contribution	1,399.00	1,399.00
TSPCL - P.F Loan	25,000.00	5,000.00
TSPCL - House rent	87,858.00	83,676.00
TSPCL - Gas charge	5,325.00	5,325.00
UFFL - P.F Contribution	137,135.00	344,968.00
UFFL - Additional P.F Contribution	4,400.00	4,400.00
UFFL - P.F Loan	55,178.00	218,278.00
UFFL - House building loan		84,794.00
UFFL - House rent	433,788.00	412,245.00
UFFL - Electricity charge	17,642.00	18,464.00
UFFL - Gas charge	146,593.00	147,897.00
KPML - P.F Contribution	239,808.00	194,592.00
KPML - Additional P.F Contribution	2,000.00	2,000.00
KPML - P.F Loan	7,228.00	6,000.00
KPML - House rent	41,552.00	748,919.00
KPML - Water charge	36.00	1,032.00
KPML - Electricity charge	27.00	18,186.00
KPML - Gas charge	966.00	212,837.00
DLC - Water charge	6.00	6.00
Chattak cement - P.F Contribution	5,022.00	5,022.00
UGSFL - P.F Contribution	24,552.00	24,552.00
UGSFL - House rent	8,064.00	8,064.00
UGSFL - Electricity charge	675.00	675.00
UGSFL - Gas charge	2,925.00	2,925.00
Chittagong chemical complex - P.F Loan	22,500.00	
Chittagong chemical complex - House rent	4,805.00	
Chittagong chemical complex - Water charge	150.00	
Chittagong chemical complex - Electricity charge	625.00	
Chittagong chemical complex - Gas charge	4,875.00	
SFCL - P.F Contribution	3,068.00	2,922.00
SFCL - P.F Loan		1,000.00
Total :	2,385,600.00	2,658,039.00

Note- 19.00000: Provision for income tax

Particulars	2021 - 2022	2020 - 2021
Opening		
Prov.for income tax & surcharge	29,177,878.00	29,177,878.00
Provision for turnover tax	30,693,643.64	27,742,836.00
Total :	59,871,521.64	56,920,714.00
ADD : Addition		
Prov.for income tax & surcharge	-	-
Provision for tax (note 19.10)	100,211,032.43	28,722,292.64
Total :	100,211,032.43	28,722,292.64
Less : Payment / Adjustment		
Payment / Adjustment	(28,722,292.64)	(25,771,485.00)
Total :	(28,722,292.64)	(25,771,485.00)
Closing		
Prov.for income tax & surcharge	29,177,878.00	29,177,878.00
Provision for turnover tax	102,182,383.43	30,693,643.64
Total :	131,360,261.43	59,871,521.64

DAP has some excess provision for the year 2006-2007, 2007-2008, 2010-2011, 2011-2012, 2012-2013 and 2013-2014, which will adjust subsequent year.



Note - 19.10: Provision for tax

Particulars	Amount
Operating profit	(264,192,722)
Non-operating income	364,403,755
Tax rate	27.50%
Tax on non business income	100,211,033
Minimum Tax on Gross receipt	
Turnover	9,931,459,692
Non- Operating income	364,403,755
Total Gross receipts	10,295,863,447
Minimum tax @ 0.6%	61,775,181
Higher	100,211,032.63

Note- 20.00000: Net Turnover

Particulars	2021 - 2022	2020 - 2021
Sale of DAP - Factory	78,778,700.00	1,035,682,200.00
Sales of DAP - Rajshahi Buffer	64,414,000.00	
Sales of DAP - Bogra Buffer	95,334,400.00	
Sales of DAP - Baghabari Buffer	64,960,000.00	
Sales of DAP - Gaibandha Buffer	67,176,200.00	
Sales of DAP - Mahendra Nagar Buffer	34,328,000.00	
Sales of DAP - Dinajpur Buffer	87,073,000.00	
Sales of DAP - Thakurgaon Buffer	49,294,000.00	
Sales of DAP - Sherpur Buffer	83,958,000.00	
Sales of DAP - Jessore Buffer	144,855,900.00	
Sales of DAP - Shiromani Buffer	40,530,000.00	
Sales of DAP - Bhola Buffer	111,447,000.00	
Sales of DAP - Tekerhat Buffer	52,273,200.00	
Sales of DAP - Tepakhola Buffer	41,514,200.00	
Sales of DAP - GPFPLC Buffer	122,685,500.00	
Sales of DAP - SFCL Buffer	48,939,800.00	
Sales of DAP - AFCL Buffer	88,981,900.00	
Total Buffer Sales	1,197,765,100.00	
Total Sales	1,276,543,800.00	
Govt. subsidy on sale of DAP	8,654,915,892.00	3,279,571,198.00
Grand Total :	9,931,459,692.00	4,315,253,398.00

Note- 21.1000: Raw materials consumption

Particulars	2021 - 2022	2020 - 2021
Phosphoric acid	6,434,940,923.16	2,872,049,969.88
Ammonia	2,148,053,875.11	794,866,927.19
Sulphuric acid	27,614,601.56	34,590,569.00
Filler materials/sand	44,977.80	97,947.62
Total :	8,610,654,377.63	3,701,605,413.69

Note- 21.2000: Packing material consumption

Particulars	2021 - 2022	2020 - 2021
WPP bags	68,463,175.68	40,525,623.96
Sewing needle	84,608.00	34,656.00
Sewing thread	594,108.74	334,177.32
Jute string		19,681.00
Other packing materials	-	
Total :	69,141,892.42	40,914,138.28

Note- 21.3000: Spares and Accessories & Stores Consumption

Particulars	2021 - 2022	2020 - 2021
Machinery spare & accessories	12,443,735.24	12,316,099.18
Plant spare & accessories	16,072,883.83	23,511,353.51
Electrical spare & accessories	12,758,570.12	9,154,115.47
Instrument spares	2,663,627.98	6,427,702.95
Bagging spare & accessories	613,375.41	2,544,159.40
Other spare & accessories	2,428,594.18	4,102,528.68
Waste cloth & ganjee cutting	108,966.55	54,335.31
Other store consumption	1,749,980.65	994,430.36
Total :	48,839,733.96	59,104,724.86



Note- 21.4000: Other factory overhead

Particulars	2021 - 2022	2020 - 2021
Contract labour	31,991,623.00	24,342,000.00
Death compensation	769,680.00	233,100.00
Entertainment expenses	442,559.00	200,000.00
Get-together/picnic	659,873.00	499,254.00
Honorarium & reward	857,600.00	694,100.00
Medical expenses	80,439.00	105,453.00
Printing & stationery	544,905.00	488,162.00
Telephone, fax & internet	109,435.00	12,734.00
Training expenses	174,850.00	193,540.00
Travelling & conveyance	1,081,676.00	727,409.00
Uniform & liveries	3,095,000.00	2,775,705.08
Cultural & iftar party	229,962.00	
Donation & subscription		2,000.00
Expense for employees club	406,731.00	406,967.00
Games & sports	126,420.00	
Grass & jangle cutting	106,000.00	
Licence Renewal fees	206,000.00	113,000.00
Repair & maintenance of vehicles	1,220,618.43	1,347,000.00
Repair & maintenance(civil works)	9,047,319.00	5,000,000.00
Scholarship & grants		23,000.00
Transport hire charge	72,570.00	271,628.00
Vehicle running expenses	408,450.00	
Bagging, stacking & insertion	4,238,286.00	4,931,062.00
Compensatory diet	4,518,135.00	4,524,210.00
Fire & safety	27,169.00	34,992.00
Laboratory chemicals/sample test	183,033.91	267,933.25
Lump breaking		294,000.00
Process cleaning	7,691,918.00	8,028,236.00
Religious festival.	248,142.00	491,971.00
Store & other consumable exp.	13,631.00	334,356.00
Rent, rates & toll taxes	212,000.00	238,000.00
Foreign expert services	9,887,583.00	5,000,000.00
Expert Services	1,078,562.00	
Total :	79,730,170.34	61,579,812.33

Note- 22.00000: Administrative Overhead

Particulars	2021 - 2022	2020 - 2021
Depreciation Expense (5%)	29,483,995.68	29,341,764.93
Contract labour	13,454,470.00	12,395,677.00
Death compensation	3,841,600.00	894,600.00
Entertainment expenses	471,526.00	545,000.00
Get-together/picnic	260,892.00	-
Honorarium & reward	1,765,400.00	1,462,800.00
Vehicle insurance	609,866.00	732,207.00
Medical expenses	738,041.00	780,000.00
Newspaper & periodicals	144,908.00	113,870.00
Printing & stationery	536,256.00	551,990.00
Telephone, fax & internet	370,807.00	156,250.00
Training expenses	183,460.00	135,100.00
Travelling & conveyance	1,449,917.00	1,444,931.00
Uniform & liveries	563,111.92	489,066.00
Advertisement & publicity	6,606,477.00	5,789,355.00
Ansar salary	13,267,262.00	11,749,029.00
Cultural & iftar party		320,000.00
Domestic gas consumption	569,430.00	578,789.00
Donation & subscription	4,000.00	
Expense for officers club	467,330.00	466,500.00
Games & sports	359,454.00	375,000.00
Grass & jangle cutting	200,101.00	-
Mosque & maktab	39,078.00	19,959.00
Plantation expenses	246,952.00	76,161.00
Postage & telegram	38,856.00	38,856.00
Repair & maintenance of vehicles	-	532,473.06



Repair & maintenance(civil works)	4,660,159.00	2,900,604.00
Scholarship & grants	112,000.00	26,000.00
Sweeping & cleaning	25,201.00	
Transport hire charge	2,377,766.00	1,002,337.00
Vehicle running expenses	2,441,531.00	1,002,654.00
Legal & professional fees	128,378.00	135,400.00
Rent,rates & toll taxes	840,028.00	189,771.00
Audit fees	28,000.00	75,000.00
Board meeting fees	2,253,591.00	1,694,849.00
Religious Festival	326,819.00	
General admin expenses.	28,927.80	-
Guest house expenses	737,880.00	640,007.90
Licence renewal fees	123,174.00	187,347.00
National day celebration	450,655.00	337,837.00
TICI levy	14,342,000.00	16,107,000.00
Mojib shato barsho	164,042.00	481,003.00
Web-site, e-file, e-gp & etc.		35,555.00
Process cleaning		188,347.00
Covid-19	202,868.00	
Total :	104,916,210.40	93,993,089.89

Note- 23.00000: Selling & distribution expenses

Particulars	2021 - 2022	2020 - 2021
Contract labour	4,336,825.00	4,057,000.00
Entertainment expenses	141,240.00	212,894.00
Get-together/picnic		214,600.00
Medical expenses		90,337.00
Printing & stationery	423,066.00	497,000.00
Training expenses		85,800.00
Travelling & conveyance	229,229.00	182,000.00
Uniform & liveries	86,000.00	
Repair & maintenance	80,551.00	28,477.00
BSTI marking fees	1,164,594.00	1,035,805.00
Repair & maintenance of Vehicle	400,000.00	
Repair & maintenance (civil works)	3,302,140.00	
Loading & unloading.	5,267,532.00	5,153,433.00
Rent,rates & toll taxes	142,840.00	125,936.00
Carrying & handling	135,391.00	74,880.00
Repair & maintenance(civil works)		950,000.00
Vehicle running expenses		200,000.00
Carryin and Handling of DAP	250,290,113.00	
Total :	265,999,521.00	12,908,162.00

Note- 24.00000: Interest & financial charges

Particulars	2021 - 2022	2020 - 2021
Interest on ADP loan	7,738,056.00	9,270,000.00
Interest on foreign loan, ISP - (plant-1)	-	11,010,543.00
Bank charges	50,999.83	37,921.00
Excise duty	4,242,000.00	4,042,000.00
Total :	12,031,055.83	24,360,464.00

Note- 25.00000: Other Income

Particulars	2021 - 2022	2020 - 2021
Interest on SND A/C	10,936,435.45	5,470,385.79
Interest on FDR a/c	291,300,219.90	389,620,123.30
Fine & compensation	2,755.00	50,154.00
Forfiture account	313,135.48	14,852,118.51
Liquidated damage	846,815.00	1,171,727.00
Sale of tander form	622,600.00	403,750.00
Enlishment fees	165,000.00	156,000.00
Sale of scrap	2,431,065.00	
Powder DAP sales.	57,785,728.83	60,071,166.41
Total :	364,403,754.66	471,795,425.01



Note- 26.00000: Salary, Allowance & Wages

Particulars	2021 - 2022	2020 - 2021
Basic pay	52,288,120.00	55,118,257.00
Basic wages	41,220,457.00	38,707,157.00
House rent allowance	37,459,221.96	39,643,282.00
Festival bonus	15,535,415.00	15,645,360.00
Washing allowance	488,638.00	458,250.00
Conveyance allowance	44,434.00	35,666.00
Medical allowance	6,781,518.00	6,910,747.00
Tiffin allowance	635,534.00	647,052.00
Shift allowance	476,437.00	505,271.00
Charge allowance	39,850.00	72,065.00
Honorarium	22,833.00	19,483.00
Co. P.F contribution	8,107,365.00	7,865,821.00
Leave pay	536,466.00	634,111.00
Gratuity	50,748,006.00	37,707,757.00
Food & conveyance	4,494,200.00	3,972,200.00
Overtime	25,917,643.00	23,181,223.00
Lump grant	2,352,465.00	5,407,493.00
Education allowance	1,251,408.00	1,500,121.00
Naboborsho allowance.	1,521,054.00	1,564,872.00
Recreation allowance.	136,930.00	236,900.00
Risk allowance	942,108.00	946,394.00
Night allowance	929,040.00	943,320.00
Mobile/telephone allowance	104,073.00	161,664.00
Total :	252,033,215.96	241,884,466.00

Note- 26.01000: Allocation of Salary, Allowance & Wages

Particulars	2021 - 2022	2020 - 2021
Direct Factory Salary & Wages (44%)	110,894,615.02	106,429,165.04
Indirect Salary & Wages (32%)	80,650,629.11	77,403,029.12
Salary & Allowance (Admin) (22%)	55,447,307.51	53,214,582.52
Salary & Allowance (Sales) (2%)	5,040,664.32	4,837,689.32
Total :	252,033,215.96	241,884,466.00

Note- 27.00 : Contingent Liabilities

Particulars	2020 - 2021	2019 - 2020
Opening Balance as on July 01, 2020:.		
Demand Notice for 2015-2016	272,223,204.00	272,223,204.00
Demand Notice for 2016-2017	138,089,560.00	138,089,560.00
Total :	410,312,764.00	410,312,764.00
Receive/Adjustment during the year		
Closing Balance as on June 30, 2022	410,312,764.00	410,312,764.00

An appeal has been lodged with the Incom Taxes Appellate Tribunal, Taxes Appellate Tribunal, Chattogram against the Income Tax Authority demanded of 2016-2017 tax year. According to the appeal order of the Commissioner of Taxes (Appeal), the tax case of the tax year 2015-2016 is being processed in the office of the Joint Commissioner of Taxes for re-examination, monitoring and legal remedy.

Note- 28.00000: Production & Sales of DAP Fertilizer in MT

Particulars	2021 - 2022	2020 - 2021
Production Capacity	528,000.00	528,000.00
Actual Production During the Year	102,304.00	102,115.00
Sales During the Year	91,181.70	73,977.30

Note- 29.00000: Number of Employees

Particulars	2021 - 2022	2020 - 2021
Factory Worker	211.00	186.00
Officer	100.00	101.00
Staff	49.00	51.00
Total :	360.00	338.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF PLANT-1 GOVT. EQUITY (CODE NO. 8350) FOR THE YEAR ENDED 30 JUNE, 2022

Amount In Taka

Year	GO Order No & Date	Loan	Development	CD & VAT	Total
1999-2000	No-Shim/Dev-2/FR-11(BCIC)/99/424 Date 29/06/2000	0.00	200,000.00	0.00	200,000.00
2000-2001	No-Shim/Dev-2/FR-11(BCIC)/99/497 Date 23/10/2000	0.00	320,000,000.00	0.00	320,000,000.00
2003-2004	No-Shim/Pau/CISPR-1/DAP-1/33/2004/82 Date 03/06/2004	0.00	64,800,000.00	0.00	64,800,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/136/1(7) Date 27/09/2004	0.00	23,100,000.00	0.00	23,100,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/120/1(7) Date 07/06/2005	0.00	219,000,000.00	0.00	219,000,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/25/1(7) Date 01/02/2005	0.00	95,400,000.00	0.00	95,400,000.00
2004-2005	No-Shim/Pau/Pari-1//DAP-1/33/2004/168 Date 14/12/2004	0.00	0.00	21,450,000.00	21,450,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/28/1(6) Date 02/02/2005	0.00	0.00	26,550,000.00	26,550,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/103(6) Date 21/05/2005	0.00	0.00	52,000,000.00	52,000,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/121/1(6) Date 07/06/2005	0.00	0.00	25,000,000.00	25,000,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/3/1(7) Date 03/01/2006	0.00	201,250,000.00	0.00	201,250,000.00
2005-2006	No-Shim/Pau/Pari-1//DAP-1/33/2004/92/1(9) Date 28/05/2006	0.00	100,625,000.00	0.00	100,625,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/109/1(9) Date 13/06/2006	0.00	100,625,000.00	0.00	100,625,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/265 Date 07/12/2005	0.00	0.00	23,750,000.00	23,750,000.00
	No-Shim/Pau/Pari-1//DAP-1/33/2004/ Date 13/06/06	0.00	0.00	23,750,000.00	23,750,000.00
2006-2007	No-Shim/Pau/Pari-1//DAP-1/Artha abamokti/6/2006/172/1(8) Date 06/09/06	0.00	321,450,000.00	0.00	321,450,000.00
2007-2008	No - CAO/Shilpa/ Nirikkha/107 - Excess Fund Refund	0.00	(50,000.00)	0.00	(50,000.00)
	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08	0.00	61,800,000.00	0.00	61,800,000.00
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08	0.00	61,800,000.00	0.00	61,800,000.00
	ADP Fund Refund, Challan No. 53/16, Date 12/04/2009	0.00	(35,300,000.00)	0.00	(35,300,000.00)
	ADP Fund Refund, Challan No. 56/189, Date 24/03/2010	0.00	(70,654,554.77)	0.00	(70,654,554.77)
2009-2010	ADP Fund Refund, Challan No. 56/190, Date 24/03/2010	0.00	(186,800,000.00)	0.00	(186,800,000.00)
	ADP Fund Refund, No. S-2-32/B:Rev:Acc:9-10/895, Date 06/05/2010	0.00	(27,345,445.23)	0.00	(27,345,445.23)
2018-2019	Foreign Loan convert to Equity as per SLA , Dated: 05.08.2018	2,246,397,327.00	0.00	0.00	2,246,397,327.00
	Total :	2,246,397,327.00	1,249,900,000.00	172,500,000.00	3,668,797,327.00



ANNEXURE-B

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF PLANT-2 GOVT. EQUITY (CODE NO. 8340) FOR THE YEAR ENDED 30 JUNE, 2022

Amount In Taka

Year	GO Order No & Date	Loan	Development	CD & VAT	Total
2001-2003	No-Shim/Dev-2/FR-11(BCIC)/199/709 Date: 24/06/2001	0.00	600,000,000.00	0.00	600,000,000.00
2003-2004	No-Shim/Pau/Sispan-1/DAP-2/34/2004/83 Date: 03/06/2004	0.00	24,700,000.00	0.00	24,700,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/137/1(7) Date: 27/09/04	0.00	11,950,000.00	0.00	11,950,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/24/(7) Date: 01/02/05	0.00	48,950,000.00	0.00	48,950,000.00
2004-2005	No-Shim/Pau/Pari-1//DAP-2/34/2004/115(7) Date: 07/06/05	0.00	36,800,000.00	0.00	36,800,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/169 Date: 14/12/04	0.00	0.00	21,450,000.00	21,450,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/27 Date: 02/02/05	0.00	0.00	45,075,000.00	45,075,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/ Date: 21/05/05	0.00	0.00	114,075,000.00	114,075,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/269/1/(7) Date: 12/12/06	0.00	148,300,000.00	0.00	148,300,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/82/1(9) Date: 23/05/06	0.00	74,150,000.00	0.00	74,150,000.00
2005-2006	No-Shim/Pau/Pari-1//DAP-2/34/2004/110/1(9) Date: 13/06/06	0.00	53,050,000.00	0.00	53,050,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/226 Date: 07/12/05	0.00	0.00	26,700,000.00	26,700,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/112/1(9) Date: 13/06/06	0.00	0.00	26,700,000.00	26,700,000.00
2006-2007	No-Shim/Pau/Pari-1//DAP-2/34/2004(Part-1)/54 Date: 03/06/07	0.00	0.00	43,300,000.00	43,300,000.00
2007-2008	শিম/পউ/পরি-১/ডিএপি-২/অর্থ অবমুক্তি/7/2006/90 Date: 04/06/2008	0.00	335,600,000.00	0.00	335,600,000.00
	শিম/পউ/পরি-১/ডিএপি-২/34/2004(Ask -1) 95 Date: 03/06/2008	0.00	0.00	21,100,000.00	21,100,000.00
	Total :	0.00	1,333,500,000.00	298,400,000.00	1,631,900,000.00



Annexure-C

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF FOREIGN LOAN PLANT - 1 FOR THE YEAR ENDED 30 Jun 2022

Year	Particulars	Date of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2001-2002	Interest Subsidized Preferential Loan (ISP)-China							
	1st Installment	20 Aug 2001	50,000,000.00	7.1295	356,475,000.00	0.00	0.00	356,475,000.00
	Interest		0.00	0	0.00	10,917,047.00	0.00	10,917,047.00
	Sub Total :		50,000,000.00		356,475,000.00	10,917,047.00	0.00	367,392,047.00
2002-2003	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
	Sub Total :		0.00		0.00	12,649,911.00	0.00	12,649,911.00
2003-2004	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
	Sub Total :		0.00		0.00	12,649,911.00	0.00	12,649,911.00
2004-2005	2nd Installment	31 Dec 2004	150,000,000.00	7.1881	1,078,215,000.00	0.00	0.00	1,078,215,000.00
	Interest		0.00	0	0.00	31,728,326.00	0.00	31,728,326.00
	Sub Total :		150,000,000.00		1,078,215,000.00	31,728,326.00	0.00	1,109,943,326.00
2007-2008	Interest		0.00	10.048	0.00	90,432,000.00	0.00	90,432,000.00
	Exchange Fluctuation Loss		0.00	10.048	0.00	0.00	229,600,000.00	229,600,000.00
	Sub Total :		0.00		0.00	90,432,000.00	229,600,000.00	320,032,000.00
2008-2009	Interest		0.00	10.11	0.00	90,990,000.00	0.00	90,990,000.00
	Exchange Fluctuation Loss		0.00	10.11	0.00	0.00	12,400,000.00	12,400,000.00
	Sub Total :		0.00		0.00	90,990,000.00	12,400,000.00	103,390,000.00
2009-2010	Interest		0.00	0	0.00	92,340,000.00	0.00	92,340,000.00
	Exchange Fluctuation Loss		0.00	10.26	0.00	0.00	30,000,000.00	30,000,000.00
	Sub Total :		0.00		0.00	92,340,000.00	30,000,000.00	122,340,000.00
2010-2011	Interest		0.00	0	0.00	103,171,500.00	0.00	103,171,500.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	240,700,000.00	240,700,000.00
	Sub Total :		0.00		0.00	103,171,500.00	240,700,000.00	343,871,500.00
2011-2012	Interest		0.00	0	0.00	114,478,200.00	0.00	114,478,200.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	251,260,000.00	251,260,000.00
	Sub Total :		0.00		0.00	114,478,200.00	251,260,000.00	365,738,200.00
2012-2013	Interest		0.00	0	0.00	116,080,200.00	0.00	116,080,200.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	35,600,000.00	35,600,000.00
	Sub Total :		0.00		0.00	116,080,200.00	35,600,000.00	151,680,200.00
2013-2014	Interest		0.00	0	0.00	114,519,600.00	0.00	114,519,600.00
	Exchange Fluctuation Gain		0.00	0	0.00	0.00	(34,680,000.00)	(34,680,000.00)
	Sub Total :		0.00		0.00	114,519,600.00	(34,680,000.00)	79,839,600.00
2014-2015	Interest		0.00	0	0.00	114,519,600.00	0.00	114,519,600.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	3,060,000.00	3,060,000.00
	Sub Total :		0.00		0.00	114,519,600.00	3,060,000.00	117,579,600.00



2015-2016	Interest		0.00	0.00	107,897,400.00	0.00	107,897,400.00	0.00	107,897,400.00
	Exchange Fluctuation Gain		0.00	0.00		0.00		(150,220,000.00)	(150,220,000.00)
	Sub Total :		0.00	0.00	107,897,400.00	0.00	107,897,400.00	(150,220,000.00)	(42,322,600.00)
2016-2017	Interest		0.00	0.00	109,114,200.00	0.00	109,114,200.00	0.00	109,114,200.00
	Exchange Fluctuation Loss		0.00	0.00		0.00		27,040,000.00	27,040,000.00
	Sub Total :		0.00	0.00	109,114,200.00	0.00	109,114,200.00	27,040,000.00	136,154,200.00
2017-2018	Interest		0.00	0.00	114,959,700.00	0.00	114,959,700.00	0.00	114,959,700.00
	Exchange Fluctuation Loss		0.00	0.00		0.00		129,900,000.00	129,900,000.00
	Sub Total :		0.00	0.00	114,959,700.00	0.00	114,959,700.00	129,900,000.00	244,859,700.00
2018-2019	Interest		0.00	0.00	13,434,270.00	0.00	13,434,270.00	0.00	13,434,270.00
	Exchange Fluctuation Gain		0.00	0.00		0.00		(9,493,664.00)	(9,493,664.00)
	Transfer to Equity		0	(175,866,638.00)		0	(1,253,643,046.00)	0.00	(1,901,316,995.00)
	Sub Total :		0.00	(175,866,638.00)	13,434,270.00	0.00	(1,253,643,046.00)	(657,167,613.00)	(1,897,376,389.00)
2019-2020	Interest		0.00	0.00	13,119,873.00	0.00	13,119,873.00	0.00	13,119,873.00
	Exchange Fluctuation Gain		0.00	0.00		0.00		(6,986,608.00)	(6,986,608.00)
	Sub Total :		0.00	0.00	13,119,873.00	0.00	13,119,873.00	(6,986,608.00)	6,133,265.00
	Chinese Govt. Concessional Loan (CGCL)-China								
2005-2006	1st Instalment	05 Oct 2005	50,000,000.00	7.7	384,945,000.00	0.00	384,945,000.00	0.00	384,945,000.00
	2nd Instalment	05 Oct 2005	50,000,000.00	7.7	384,945,000.00	0.00	384,945,000.00	0.00	384,945,000.00
	3rd Instalment	05 Oct 2005	45,000,000.00	7.7	346,450,500.00	0.00	346,450,500.00	0.00	346,450,500.00
	4th Instalment	05 Oct 2005	40,000,000.00	7.7	307,956,000.00	0.00	307,956,000.00	0.00	307,956,000.00
	5th Instalment	30 May 2006	30,000,000.00	7.7	230,967,000.00	0.00	230,967,000.00	0.00	230,967,000.00
	Interest		0.00	0	72,607,495.00	0.00	72,607,495.00	0.00	72,607,495.00
	Sub Total :		215,000,000.00	8.44	1,555,263,500.00	0.00	1,555,263,500.00	0.00	1,727,870,995.00
2006-2007	6th Instalment	07 Sep 2006	20,000,000.00	8.44	168,800,000.00	0.00	168,800,000.00	0.00	168,800,000.00
	7th Instalment	13 Oct 2006	1,101,596.00	8.44	9,297,470.00	0.00	9,297,470.00	0.00	9,297,470.00
	Interest(1st July '06to 30 Nov' 06)		0.00	0	68,837,672.00	0.00	68,837,672.00	0.00	68,837,672.00
	Interest(1st Dec '06to 30 June' 07)		0.00	0	102,854,561.00	0.00	102,854,561.00	0.00	102,854,561.00
	Exchange Fluctuation Loss		0.00	0		0.00		613,253,234.00	613,253,234.00
	Sub Total :		21,101,596.00	8.9	178,097,470.00	0.00	171,692,233.00	613,253,234.00	963,042,937.00
2007-2008	Interest		0.00	8.9	106,755,698.00	0.00	106,755,698.00	0.00	106,755,698.00
	Exchange Fluctuation Loss		0.00	0		0.00		271,044,633.00	271,044,633.00
	Sub Total :		0.00	10.11	106,755,698.00	0.00	107,414,421.00	271,044,633.00	377,800,331.00
2008-2009	Interest		0.00	10.11	107,414,421.00	0.00	107,414,421.00	0.00	107,414,421.00
	Exchange Fluctuation Loss		0.00	10.11		0.00		14,638,299.00	14,638,299.00
	Sub Total :		0.00	10.26	107,414,421.00	0.00	107,414,421.00	14,638,299.00	122,052,720.00
2009-2010	Exchange Fluctuation Loss		0.00	10.26		0.00		35,415,239.00	35,415,239.00
	Interest		0.00	0	109,008,107.00	0.00	109,008,107.00	0.00	109,008,107.00
	Sub Total :		0.00	0	109,008,107.00	0.00	109,008,107.00	35,415,239.00	144,423,346.00
2010-2011	Interest		0.00	0	121,794,779.00	0.00	121,794,779.00	0.00	121,794,779.00
	Exchange Fluctuation Loss		0.00	0		0.00		284,148,271.00	284,148,271.00
	Sub Total :		0.00	0.00	121,794,779.00	0.00	121,794,779.00	284,148,271.00	405,943,050.00



2011-2012	Interest	0.00	0.00	0.00	135,142,429.00	0.00	135,142,429.00	0.00	135,142,429.00
	Exchange Fluctuation Loss	0.00	0.00	0.00	296,614,435.00	0.00	296,614,435.00	0.00	296,614,435.00
	Sub Total :	0.00	0.00	0.00	135,142,429.00	0.00	135,142,429.00	0.00	431,756,864.00
2012-2013	Interest	0.00	0.00	0.00	137,033,602.00	0.00	137,033,602.00	0.00	137,033,602.00
	Exchange Fluctuation Loss	0.00	0.00	0.00	42,026,084.00	0.00	42,026,084.00	0.00	42,026,084.00
	Sub Total :	0.00	0.00	0.00	137,033,602.00	0.00	137,033,602.00	0.00	179,059,686.00
2013-2014	Interest	0.00	0.00	0.00	135,191,302.00	0.00	135,191,302.00	0.00	135,191,302.00
	Exchange Fluctuation Gain	0.00	0.00	0.00	(40,940,017.00)	0.00	(40,940,017.00)	0.00	(40,940,017.00)
	Sub Total :	0.00	0.00	0.00	135,191,302.00	(40,940,017.00)	(40,940,017.00)	0.00	94,251,285.00
2014-2015	Interest	0.00	0.00	0.00	135,191,302.00	0.00	135,191,302.00	0.00	135,191,302.00
	Exchange Fluctuation Loss	0.00	0.00	0.00	3,612,355.00	0.00	3,612,355.00	0.00	3,612,355.00
	Sub Total :	0.00	0.00	0.00	135,191,302.00	0.00	135,191,302.00	0.00	138,803,657.00
2015-2016	Interest	0.00	0.00	0.00	127,373,742.00	0.00	127,373,742.00	0.00	127,373,742.00
	Exchange Fluctuation Gain	0.00	0.00	0.00	(177,335,909.00)	0.00	(177,335,909.00)	0.00	(177,335,909.00)
	Sub Total :	0.00	0.00	0.00	127,373,742.00	(177,335,909.00)	(177,335,909.00)	0.00	(49,962,167.00)
2016-2017	Interest	0.00	0.00	0.00	128,810,184.00	0.00	128,810,184.00	0.00	128,810,184.00
	Exchange Fluctuation Loss	0.00	0.00	0.00	31,920,936.00	0.00	31,920,936.00	0.00	31,920,936.00
	Sub Total :	0.00	0.00	0.00	128,810,184.00	31,920,936.00	31,920,936.00	0.00	160,731,120.00
2017-2018	Principle addition	3,565,000.00	0.00	0.00	30,300,000.00	0.00	30,300,000.00	0.00	30,300,000.00
	Interest	0.00	0.00	0.00	138,241,425.00	0.00	138,241,425.00	0.00	138,241,425.00
	Exchange Fluctuation Loss	0.00	0.00	0.00	194,151,546.00	0.00	194,151,546.00	0.00	194,151,546.00
	Payment	(58,049,235.65)	0.00	0.00	(435,481,694.00)	0.00	(435,481,694.00)	0.00	(759,765,811.00)
	Sub Total :	(54,484,235.65)	0.00	(405,181,694.00)	138,241,425.00	(130,132,571.00)	(130,132,571.00)	0.00	(397,072,840.00)
2018-2019	Interest	0.00	0.00	0.00	89,716,330.00	0.00	89,716,330.00	0.00	89,716,330.00
	Exchange Fluctuation Gain	0.00	0.00	0.00	(66,650,153.00)	0.00	(66,650,153.00)	0.00	(66,650,153.00)
	Transfer to Equity	0.00	0.00	0.00	(65,697,342.00)	0.00	(65,697,342.00)	0.00	(65,697,342.00)
	Payment	(85,362,284.86)	0.00	0.00	(640,382,458.00)	0.00	(640,382,458.00)	0.00	(1,050,000,000.00)
	Sub Total :	(85,362,284.86)	0.00	(706,079,800.00)	89,716,330.00	(775,650,685.00)	(775,650,685.00)	0.00	(1,392,014,155.00)
2019-2020	Interest	0.00	0.00	0.00	28,603,010.00	0.00	28,603,010.00	0.00	28,603,010.00
	Exchange Fluctuation Gain	0.00	0.00	0.00	(31,696,122.00)	0.00	(31,696,122.00)	0.00	(31,696,122.00)
	Payment	(83,092,342.29)	0.00	0.00	(376,646,508.00)	0.00	(376,646,508.00)	0.00	(1,000,000,000.00)
	Sub Total :	(83,092,342.29)	0.00	(623,353,492.00)	28,603,010.00	(408,342,630.00)	(408,342,630.00)	0.00	(1,003,093,112.00)
2020-2021	Payment	(27,404,768.43)	12.77	0.00	(205,588,838.00)	0.00	(205,588,838.00)	0.00	(350,000,000.00)
	Interest	0.00	0.00	0.00	11,010,543.00	0.00	11,010,543.00	0.00	11,010,543.00
	Exchange fluctuation loss	0.00	0.00	0.00	30,208,769.00	0.00	30,208,769.00	0.00	30,208,769.00
	Sub Total :	(27,404,768.43)	0.00	(205,588,838.00)	11,010,543.00	(114,202,393.00)	(114,202,393.00)	0.00	(308,780,688.00)
2021-2022	Exchange fluctuation Gain	0.00	0.00	0.00	(8,197,482.00)	0.00	(8,197,482.00)	0.00	(8,197,482.00)
	Payment	(9,891,326.77)	0.00	0.00	(74,204,100.00)	0.00	(74,204,100.00)	0.00	(122,581,578.00)
	Payment	0.00	0.00	0.00	(50,000,000.00)	0.00	(50,000,000.00)	0.00	(50,000,000.00)
	Sub Total :	(9,891,326.77)	0.00	(74,204,100.00)	(50,000,000.00)	(66,575,060.00)	(66,575,060.00)	0.00	(180,779,160.00)
	Total :	0.00	0.00	0.00	2,968,588,340.00	0.00	2,968,588,340.00	0.00	2,968,588,340.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule Of Foreign Loan Plant -2 for the year ended 30 June, 2022

Year	Particulars	Date Of Payment	Milestone Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Yen)	Exch. Rate	Milestone Portion (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka
Japan Bank for International Co-Operation (JBIC) Loan:														
2003-2004														
	Milestone Portion :													
	1st Installment	30 Dec 2003	187,000,000.00	0.00	0.00	187,000,000.00	0.55	103,336,200.00	0.00	0.00	103,336,200.00	0.00	0.00	103,336,200.00
	2nd Installment	30 Dec 2003	376,000,000.00	0.00	0.00	376,000,000.00	0.55	207,777,600.00	0.00	0.00	207,777,600.00	0.00	0.00	207,777,600.00
	3rd Installment	30 Dec 2003	376,000,000.00	0.00	0.00	376,000,000.00	0.55	207,777,600.00	0.00	0.00	207,777,600.00	0.00	0.00	207,777,600.00
	Sub Total :		939,000,000.00	0.00	0.00	939,000,000.00		518,891,400.00	0.00	0.00	518,891,400.00	0.00	0.00	518,891,400.00
2004-2005														
	Interest Portion :													
	1st Installment	07 Aug 2004	0.00	0.00	451,491.00	451,491.00	0.55	248,320.00	0.00	0.00	248,320.00	0.00	0.00	248,320.00
	2nd Installment	07 Aug 2004	0.00	0.00	9,134,557.00	9,134,557.00	0.55	5,024,006.00	0.00	0.00	5,024,006.00	0.00	0.00	5,024,006.00
	3rd Installment	01 Nov 2005	0.00	0.00	10,983,339.00	10,983,339.00	0.58	6,384,615.00	0.00	0.00	6,384,615.00	0.00	0.00	6,384,615.00
	Milestone Portion :													
	4th Installment	12 Nov 2004	376,000,000.00	0.00	0.00	376,000,000.00	0.57	213,756,000.00	0.00	0.00	213,756,000.00	0.00	0.00	213,756,000.00
	5th Installment	02 Jul 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.61	229,548,000.00	0.00	0.00	229,548,000.00	0.00	0.00	229,548,000.00
	6th Installment	02 Jul 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.61	229,548,000.00	0.00	0.00	229,548,000.00	0.00	0.00	229,548,000.00
	Supply Portion :													
	1st Installment	11 Dec 2004	0.00	94,000,000.00	0.00	94,000,000.00	0.57	53,439,000.00	0.00	0.00	53,439,000.00	0.00	0.00	53,439,000.00
	2nd Installment	02 Jul 2005	0.00	11,000,000.00	0.00	11,000,000.00	0.61	6,715,500.00	0.00	0.00	6,715,500.00	0.00	0.00	6,715,500.00
	3rd Installment	02 Jul 2005	0.00	121,000,000.00	0.00	121,000,000.00	0.61	73,870,500.00	0.00	0.00	73,870,500.00	0.00	0.00	73,870,500.00
	4th Installment	30 Mar 2005	0.00	265,000,000.00	0.00	265,000,000.00	0.59	157,542,500.00	0.00	0.00	157,542,500.00	0.00	0.00	157,542,500.00
	5th Installment	31 Mar 2005	0.00	596,000,000.00	0.00	596,000,000.00	0.60	355,096,800.00	0.00	0.00	355,096,800.00	0.00	0.00	355,096,800.00
	Sub Total :		1,128,000,000.00	1,087,000,000.00	20,569,387.00	2,235,569,387.00		672,852,000.00	646,664,300.00	11,656,941.00	1,331,173,241.00	0.00	0.00	1,331,173,241.00
2005-2006														
	Interest Portion :													
	4th Installment	31 May 2006	0.00	0.00	25,293,974.00	25,293,974.00	0.58	14,703,387.00	0.00	0.00	14,703,387.00	0.00	0.00	14,703,387.00
	Exchange Fluctuation Loss	31 May 2006	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181,391,899.00	181,391,899.00
	Milestone Portion :													
	7th Installment	07 Nov 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.58	218,944,800.00	0.00	0.00	218,944,800.00	0.00	0.00	218,944,800.00
	8th Installment	28 Oct 2005	376,000,000.00	0.00	0.00	376,000,000.00	0.58	216,388,000.00	0.00	0.00	216,388,000.00	0.00	0.00	216,388,000.00
	9th Installment	28 Oct 2005	113,000,000.00	0.00	0.00	113,000,000.00	0.58	65,031,500.00	0.00	0.00	65,031,500.00	0.00	0.00	65,031,500.00
	10th Installment	02 Sep 2006	188,000,000.00	0.00	0.00	188,000,000.00	0.59	110,487,600.00	0.00	0.00	110,487,600.00	0.00	0.00	110,487,600.00
	Supply Portion :													
	6th Installment	08 May 2005	0.00	255,000,000.00	0.00	255,000,000.00	0.60	152,107,500.00	0.00	0.00	152,107,500.00	0.00	0.00	152,107,500.00
	7th Installment	08 May 2005	0.00	567,000,000.00	0.00	567,000,000.00	0.60	338,328,900.00	0.00	0.00	338,328,900.00	0.00	0.00	338,328,900.00
	8th Installment	09 May 2005	0.00	465,000,000.00	0.00	465,000,000.00	0.61	282,813,000.00	0.00	0.00	282,813,000.00	0.00	0.00	282,813,000.00
	9th Installment	22 Dec 2005	0.00	296,000,000.00	0.00	296,000,000.00	0.57	146,329,600.00	0.00	0.00	146,329,600.00	0.00	0.00	146,329,600.00
	10th Installment	22 Dec 2005	0.00	378,000,000.00	0.00	378,000,000.00	0.57	216,064,800.00	0.00	0.00	216,064,800.00	0.00	0.00	216,064,800.00
	11th Installment	20 Feb 2006	0.00	211,000,000.00	0.00	211,000,000.00	0.59	124,447,800.00	0.00	0.00	124,447,800.00	0.00	0.00	124,447,800.00
	12th Installment	20 Feb 2006	0.00	183,000,000.00	0.00	183,000,000.00	0.59	107,933,400.00	0.00	0.00	107,933,400.00	0.00	0.00	107,933,400.00
	13th Installment	15 Mar 2006	0.00	73,000,000.00	0.00	73,000,000.00	0.60	43,902,200.00	0.00	0.00	43,902,200.00	0.00	0.00	43,902,200.00
	14th Installment	15 Mar 2006	0.00	165,000,000.00	0.00	165,000,000.00	0.60	99,231,000.00	0.00	0.00	99,231,000.00	0.00	0.00	99,231,000.00
	15th Installment	05 Nov 2006	0.00	38,000,000.00	0.00	38,000,000.00	0.63	24,092,000.00	0.00	0.00	24,092,000.00	0.00	0.00	24,092,000.00
	16th Installment	05 Nov 2006	0.00	71,000,000.00	0.00	71,000,000.00	0.63	45,014,000.00	0.00	0.00	45,014,000.00	0.00	0.00	45,014,000.00
	17th Installment	05 Nov 2006	0.00	88,000,000.00	0.00	88,000,000.00	0.63	55,792,000.00	0.00	0.00	55,792,000.00	0.00	0.00	55,792,000.00
	18th Installment	31 May 2006	0.00	25,000,000.00	0.00	25,000,000.00	0.63	15,715,000.00	0.00	0.00	15,715,000.00	0.00	0.00	15,715,000.00
	Sub Total :		1,053,000,000.00	2,775,000,000.00	25,293,974.00	3,853,293,974.00		610,851,900.00	1,651,771,200.00	14,703,387.00	2,277,328,487.00	0.00	181,391,899.00	2,458,718,386.00

2006-2007																					
	Interest Portion :																				
	Interest (1st Dec'06 to June'07)																				109,040,641.00
	Exchange Fluctuation Gain																				(312,588,911.00)
	Sub Total :																				(203,548,270.00)
2007-2008																					
	Interest Portion :																				
	Exchange Fluctuation Loss																				649,924,020.00
	Interest (2007-2008)																				214,409,934.00
	Sub Total :																				864,333,954.00
2008-2009																					
	Interest Portion :																				
	5th Installment	01 Oct 2006	47,355,976.00		47,355,976.00		0.00	0.00	0.00		28,020,429.00		0.00								28,020,429.00
	6th Installment	08 Aug 2007	61,603,768.00		61,603,768.00		0.59	0.00	0.00		36,278,459.00		0.00								36,278,459.00
	7th Installment	08 Aug 2007	3,565,068.00		3,565,068.00		0.59	0.00	0.00		2,099,468.00		0.00								2,099,468.00
	Exchange Fluctuation Loss																				513,439,976.00
	Interest (2008-2009)																				237,514,733.00
	Milestone Portion :																				
	19th Installment	28 Aug 2006	3,000,000.00		3,000,000.00		0.60	0.00	0.00		1,809,600.00		0.00								1,809,600.00
	20th Installment	26 Aug 2008	77,990,000.00		77,990,000.00		0.64	0.00	0.00		49,960,394.00		0.00								49,960,394.00
	Sub Total :																				1,809,600.00
2009-2010																					
	Exchange Fluctuation Loss																				455,325,532.00
	Interest																				257,987,340.00
	Sub Total :																				713,312,872.00
2010-2011																					
	Exchange Fluctuation Loss																				1,043,489,121.00
	Interest																				304,944,077.00
	Sub Total :																				1,348,433,198.00
2011-2012																					
	Exchange Fluctuation Loss																				616,705,681.00
	Interest																				332,696,106.00
	Sub Total :																				949,401,787.00
2012-2013																					
	Exchange Fluctuation Loss																				(1,632,753,565.00)
	Interest																				259,222,195.00
	Sub Total :																				(1,373,531,370.00)
2013-2014																					
	Exchange Fluctuation Gain																				(122,763,427.00)
	Interest																				246,846,422.00
	Loan Payment																				(223,666,034.00)
	Sub Total :																				(776,333,966.00)
																					(1,320,485,835.56)
																					246,846,422.00



2014-2015	Exchange Fluctuation Gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(685,140,744.00)	(685,140,744.00)
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,435,007.00	0.00	197,435,007.00
	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(608,443,649.00)	(318,984,000.00)	(72,572,351.00)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,034,917,001.54)	(121,548,993.00)	(1,487,705,737.00)
2015-2016	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564,879,185.00	564,879,185.00
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172,516,016.00	0.00	172,516,016.00
	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(281,837,439.00)	(661,848,000.00)	(56,314,561.00)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(479,384,341.10)	(489,331,984.00)	(262,604,799.00)
2016-2017	Exchange Fluctuation Gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(208,819,450.00)	(208,819,450.00)
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142,312,273.00	0.00	142,312,273.00
	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(825,300,820.00)	(170,657,014.00)	(204,042,166.00)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(1,403,774,780.92)	(28,344,741.00)	(1,266,507,177.00)
2017-2018	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,826,459.00	120,826,459.00
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,375,873.00	0.00	103,375,873.00
	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(94,264,944.68)	(66,411,946.00)	(135,096,586.57)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(94,264,944.68)	36,963,927.00	89,105,746.43
2018-2019	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,231,111.00	8,231,111.00
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99,691,791.00	0.00	99,691,791.00
	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,231,111.00	107,922,902.00
2019-2020	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,122,001.00	15,122,001.00
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,122,001.00	15,122,001.00
2020-2021	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Exchange fluctuation gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55,727,374.00)	(55,727,374.00)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(55,727,374.00)	(55,727,374.00)
Total :	3,197,990,000.00	3,865,000,000.00	158,388,173.00	2,888,551,269.20	1,804,404,900.00	2,348,395,894.00	92,758,684.00	1,698,223,785.00	1,460,091,448.00	581,681,581.43	3,739,996,814.43		



ANNEXURE-E

DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED 30 JUNE 2022

Amount in Taka

Year	GO Order No & Date	Principle	Interest	Total Loan
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08	92,700,000.00	0.00	92,700,000.00
2009-2010	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08	92,700,000.00	0.00	92,700,000.00
2010-2011	Interest for 2008-2009 & 2009-2010	0.00	15,450,000.00	15,450,000.00
2011-2012	Interest	0.00	9,270,000.00	9,270,000.00
2012-2013	Interest	0.00	9,270,000.00	9,270,000.00
2013-2014	Interest	0.00	9,270,000.00	9,270,000.00
2014-2015	Interest	0.00	9,270,000.00	9,270,000.00
2015-2016	Interest	0.00	9,270,000.00	9,270,000.00
2016-2017	Interest	0.00	9,270,000.00	9,270,000.00
2017-2018	Interest	0.00	9,270,000.00	9,270,000.00
2018-2019	Interest	0.00	9,270,000.00	9,270,000.00
2019-2020	Interest	0.00	9,270,000.00	9,270,000.00
2020-2021	Interest	0.00	9,270,000.00	9,270,000.00
2021-2022	Interest	0.00	9,270,000.00	9,270,000.00
	Total :	185,400,000.00	126,690,000.00	312,090,000.00



DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM.

SCHEDULE OF ADVANCE TO SALARY FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name	Designation	Taka
1	Md. Nazrul Islam	Sub-Assistant Chemist	3,416
Total			3,416

SCHEDULE OF ADVANCE TO WAGES FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name	Designation	Taka
1	Md. Minnath Ali	M. T.	66,543
2	Md. Hafizur Rahman	H. S. T.	2,195
3	Md. Abu Taher-3	M. T.	105,279
4	Md. Khokon	M. T.	105,400
5	Mr. Raton Kumar Datto	M. O.	167,762
6	Md. Abul Hosen	H. S. O.	60,570
7	Mr. Horidas	M. O.	149,927
8	Shamim Bhuyan	S. T-1	19,184
9	Elias Mia	S. T-2	42,639
10	Md. Abul Hosen-2	M. T.	106,458
11	Mir Motaleb	H. S. T.	59,314
12	Md. Didarul Islam	M. O.	179,985
13	M. A. Momen	M. O.	181,927
14	Md. Abul Bashor	M. O.	187,498
15	Abdur Rahim Howlader	M. O.	172,139
16	Md. Alamgir Kabir	M. O.	165,468
17	Mr. Chitto Ranjon Shutrathar	M. O.	181,967
18	Md. Shahid Uddin	M. T.	164,398
19	Abdul Khalek	H. S. T.	77,848
20	Md. Hasibul Hasan	S. T-1	58,298
21	Mr. Kakon Sarkar	H. S. T.	22,517
Total			2,277,316

SCHEDULE OF ADVANCE TO PURCHASE FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name	Designation	Taka
1	Md. Nuruzzaman	Asstt. Manager (Com)	1,600
2	Mohammad Humayun Kabir	Asstt. Admin Officer	20
3	Rubel Chandra Das	Asstt. Engineer (Mech)	700
4	Sudarshan Chakma	XEN (Electrical)	200
Total			2,520

SCHEDULE OF ADVANCE TO EXPENSES FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name	Designation	Taka
1	Mr. Ataur Rahman	Asstt. Fire & Security Officer	9,417
3	Mr. Md. Kamrul Islam	Asstt. Manager (Admin)	16,826
4	Mr. Md. Masud Kaiser	Fire & Security Officer	8,650
5	Mr. Md. Monjurul Islam	Ex. Asstt. Engineer	17,500
6	Mr. Md. Sohel Rana	Asstt. Fire & Security Officer	49,000
7	Mr. Md. Selim Molla	Asstt. Manager (Comm)	16,698
Total			118,091



SCHEDULE OF ADVANCE TO SUPPLIER FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name of Suppliers	Taka
1	M/S. Linde Bangladesh Ltd.	151,211
2	M/S. Jamuna Oil Company Ltd.	385,344
3	CUET BRTC, Test Fund	1,293,750
7	Director, BRTC, BUET (Safety audit)	575,000
Total		2,405,305

SCHEDULE OF ADVANCE TO CONTRACTOR FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name of Contractor	Taka
1	M/S. R. A. Enterprise	4,747,500
Total		4,747,500

SCHEDULE OF ADVANCE TO SULPHURIC ACID FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name of Contractor	Taka
1	TSP Complex Ltd.	5,713,959
Total		5,713,959

SCHEDULE OF ADVANCE TO BOARD MEETING EXPENSES FOR THE YEAR ENDED JUNE 30, 2022

SL #	Name	Designation	Taka
1	Mohammad Ainal Hossen	Accounts Officer	15,625
Total			15,625



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED 30 Jun 2022

Amount in Taka

SL. No.	Contract No. & Date	L/C No.	B/E No. & Date	Total Assesed Amount For VAT & Duty	Year	Amount of AIT	Total AIT
1	CT-140(F) 26 Feb 2006 SBL, Local Office, Motijheel C/A, Dhaka.	33006990029 Date : 05 Mar 2006	C-107545 05 Mar 2006	13,156,672.81	2006-2007	5,628,323.13	5,628,323.13
2	CT-140(F) 26 Feb 2006 SBL, Local Office, Motijheel C/A, Dhaka.	33006990029 Date : 05 Mar 2006	C-124437 18 Apr 2007	10,746,859.40	2006-2007	4,597,386.91	4,597,386.91
3	CT-141(F) 09 Mar 2006 JBL, Local Office, Dhaka.	9306020707 Date : 05 Mar 2006	C-168409 22 May 2006	13,968,161.07	2006-2007	5,975,483.88	5,975,483.88
4	CT-141(F) 09 Mar 2007 JBL, Local Office, Dhaka.	9306020964	C-104090 30 Mar 2006	21,996,287.19	2006-2007	9,409,976.34	9,409,976.34
5	CT-170(F)/935 18 Oct 2006 SBL, Local Office, Dhaka.	9306022843 Date : 02 Nov 2006	C-52525 13 Feb 2007	18,562,298.73	2006-2007	7,940,890.37	7,940,890.37
6	CT-170(F)/935 18 Oct 2006 JBL, Local Office, Dhaka.	9306022843 Date : 05 Nov 2006	C-1369 04 Jan 2007	17,977,791.00	2006-2007	7,690,833.59	7,690,833.59
7	CT-170(F)-A/936 18 Oct 2006 JBL, Local Office, Dhaka.	9306022846 Date : 05 Nov 2006	C-73685 01 Mar 2007	18,685,026.21	2006-2007	7,993,394.10	7,993,394.10
8	CT-170(F)-A/936 18 Oct 2006 JBL, Local Office, Dhaka.	9306022846 Date : 05 Nov 2006	C-100062 22 Mar 2007	17,476,157.60	2006-2007	7,476,231.06	7,476,231.06
9	CT-210(F)- 18 Oct 2006 JBL, Local Office, Dhaka.	00930702007 Date : 07 Aug 2007	C-256793 03 Sep 2007	7,125,461.16	2007-2008	7,080,521.65	7,080,521.65
10	CT-211(F)- 30 Jul 2007 JBL, Local Office, Dhaka.	00930702008 Date : 14 Aug 2007	C-269069 04 Oct 2007	8,009,316.66	2007-2008	7,859,943.98	7,859,943.98
11	CT-232(F)- 04 Oct 2007 JBL, Local Office, Dhaka.	009307011843 Date : 09 Oct 2007	C-279653 04 Nov 2007	7,935,216.70	2007-2008	7,885,247.66	7,885,247.66
12	CT-233(F)- 04 Oct 2007 JBL, Local Office, Dhaka.	009307011882 Date : 24 Oct 2007	C-296522 12 Dec 2007	7,717,018.94	2007-2008	7,668,405.16	7,668,405.16
13	CT-04(F)- 10 Nov 2007	009307022108 Date : 02 Dec 2007	C-11584 31 Jan 2008	7,741,202.88	2007-2008	7,692,438.89	7,692,438.89
14	CT-266(F)- 02 Mar 2008	009308010402 Date : 03 Mar 2008	C-30136 24 Mar 2008	15,245,856.36	2007-2008	15,150,479.62	15,150,479.62
15	CT-70(F) 1st lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	IJC/AQ/13B/2017 28 Oct 1017	0.00	2017-2018	14,112,240.19	14,112,240.19
16	CT-70(F) 2nd lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	C-1494763 28 Nov 2017	0.00	2017-2018	11,556,328.10	11,556,328.10
17	CT-70(F) 3rd lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	C-3427 01 Jan 2018	0.00	2017-2018	11,746,257.56	11,746,257.56
18	CT-78(F) 1st lot, 14 May 2018	0000011318010038 Date : 15 May 2018	C-909573 20 Jun 2018	0.00	2017-2018	15,878,929.65	15,878,929.65

Ref:GKC/22-23/A/095



19	CT-79(F) 07 May 2018	0000011318010037 Date : 13 May 2018	C-881747 10 Jun 2018	0.00	2017-2018	14,298,204.57	14,298,204.57
20	CT-78(F) 2nd lot 14 May 2018	0000011318010038 Date : 15 May 2018	C-1165612 05 Aug 2018	0.00	2018-2019	15,196,724.05	15,196,724.05
21	CT-83 (F) 25 Oct 2018	0000011318010077 Date : 29 Nov 2018	C-144422 23 Jan 2019	0.00	2018-2019	17,281,993.09	17,281,993.09
22	CT-84 (F) 01 Nov 2018	0000011318010073 Date : 13 Nov 2018	C-1881941 24 Dec 2018	0.00	2018-2019	18,956,593.10	18,956,593.10
23	CT-74 (F) 13 Feb 2018	0000011318010024 Date : 21 Mar 2019	C-1263888 26 Aug 2018	0.00	2018-2019	73,391.55	73,391.55
24	CT-76 (F) 04 Mar 2018	0000080118010245 Date : 19 Mar 2019	C-1523128 20 Oct 2018	0.00	2018-2019	58,137.75	58,137.75
25	CT-81 (F) 09 Jul 2018	0000011318010055 Date : 02 Aug 2019	C-494566 19 Mar 2019	0.00	2018-2019	200,972.94	200,972.94
26	CT-88 (F) 06 Jan 2019	0000011319010005 Date : 30 Jan 2019	C-691276 25 Apr 2019	0.00	2018-2019	21,923.06	21,923.06
27	CT-97 (F) 24 Apr 2019	0000011319010047 Date : 12 May 2019	C-1115974 10 Jul 2019	0.00	2019-2020	20,818,181.18	20,818,181.18
28	CT-101 (F) 22 Jul 2019	0000011319010078 Date : 30 Jul 2019	C-1328091 19 Aug 2019	0.00	2019-2020	19,931,857.09	19,931,857.09
29	CT-106 (F) 1st Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-379489 26 Feb 2020	0.00	2019-2020	13,853,341.88	13,853,341.88
30	CT-106 (F) 2nd Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-379501 26 Feb 2020	0.00	2019-2020	13,705,691.94	13,705,691.94
31	Less, Turnover tax adjustment			0.00	2016-2017	(24,149,830.00)	(24,149,830.00)
32	Less, Turnover tax adjustment			0.00	2017-2018	(21,245,678.00)	(21,245,678.00)
33	Less, Turnover tax adjustment			0.00	2018-2019	(15,882,616.00)	(15,882,616.00)
34	CT-106 (F) 3rd Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-598800 26 Feb 2020	0.00	2019-2020	16,033,434.00	16,033,434.00
35	CT-98 (F) 14 Mar 2020	0000011319010065 Date : 14 Mar 2020	C-580474 20 Apr 2020	0.00	2019-2020	537,276.00	537,276.00
36	CT-108 (F) 28 May 2020	0000011320010046 Date : 07 Jun 2020	C-1040825 28 Jul 2020	0.00	2020-2021	14,773,533.23	14,773,533.23
37	CT-102 (F) 28 Aug 2019	0000174419011321 Date : 16 Sep 2019	C-781462 16 Jun 2020	0.00	2020-2021	243,470.56	243,470.56
38	CT-110 (F) 1st 09 Jun 2020	0000011320010054 Date : 17 Jun 2020	C-1061102 05 Aug 2020	0.00	2020-2021	13,602,942.49	13,602,942.49
39	CT-110 (F) 2nd 09 Jun 2020	0000011320010054 Date : 17 Jun 2020	C-1061092 05 Aug 2020	0.00	2020-2021	13,609,241.88	13,609,241.88
40	CT-103 (F) 07 Sep 2019	0000011319010086 Date : 12 Sep 2019	C-1174052 26 Aug 2020	0.00	2020-2021	333,760.06	333,760.06

Ref:GKC/22-23/A/095



41	Less, Turnover tax adjustment			0.00	2019-2020	(25,771,485.00)	(25,771,485.00)
42	CT-112 1st Lot 05 Oct 2020	0000011320010080 Date : 07 Oct 2020	C-1503961 01 Nov 2020	0.00	2020-2021	11,727,104.59	11,727,104.59
43	CT-112 2nd Lot 05 Oct 2020	0000011320010080 Date : 07 Oct 2020	C-1621958 24 Nov 2020	0.00	2020-2021	20,779,941.84	20,779,941.84
44	CT-113 1st Lot 28 Oct 2020	0000011320010087 Date : 05 Nov 2020	C-1712679 10 Dec 2020	0.00	2020-2021	32,307,805.17	32,307,805.17
45	CT-113 2nd Lot 28 Oct 2020	0000011320010087 Date : 05 Nov 2020	C-75763 12 Jan 2021	0.00	2020-2021	14,347,376.59	14,347,376.59
46	CT-116 13 Feb 2021	0000011321010010 Date : 17 Feb 2021	C-474514 16 Mar 2021	0.00	2020-2021	20,407,778.78	20,407,778.78
47	114 (F) 25 Nov 2020	0000011320010092 Date : 07 Dec 2020	C-1290015 10 Aug 2021	0.00	2021-2022	184,126.31	184,126.31
48	117 (F) 07 Aug 2021	0000011321010027 Date : 12 Aug 2021	C-1500444 13 Sep 2021	0.00	2021-2022	52,294,919.70	52,294,919.70
49	118 (F) 21 Aug 2021	0000011321010030 Date : 06 Sep 2021	C-1596784 03 Oct 2021	0.00	2021-2022	28,421,877.36	28,421,877.36
50	119 (F) 15 Sep 2021	0000011321010033 Date : 19 Sep 2021	C-1554700 13 Oct 2021	0.00	2021-2022	59,221,296.05	59,221,296.05
51	120 (F) 27 Sep 2021	0000011321010036 Date : 04 Oct 2021	C-1846606 16 Nov 2021	0.00	2021-2022	30,593,952.17	30,593,952.17
52	693 (F) 04 Jan 2022	0000009322010078 Date : 16 Jan 2022	C-385631 23 Feb 2022	0.00	2021-2022	72,638,296.15	72,638,296.15
53	694 (F) 12 Jan 2021	0000009322010164 Date : 30 Jan 2021	C-467042 08 Mar 2022	0.00	2021-2022	36,243,727.56	36,243,727.56
54	696 (F) 22 Feb 2022	0000009322010274 Date : 27 Feb 2022	C-497530 13 Mar 2022	0.00	2021-2022	35,743,873.27	35,743,873.27
55	697 (F) 16 Mar 2022	0000009322010416 Date : 23 Mar 2022	C-649085 07 Apr 2022	0.00	2021-2022	36,949,895.08	36,949,895.08
56	699 (F) 10 May 2022	000034222010018 Date : 26 May 2022	C-1022349 08 Jun 2022	0.00	2021-2022	42,399,577.00	42,399,577.00
57	Less, Turnover tax adjustment			0.00	2021-2022	(28,722,292.64)	(28,722,292.64)
Total :				186,343,326.71		735,363,628.24	735,363,628.24



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule of Subsidy Receivable from Government as on 30 Jun 2022

Year	Receivable	Received	Cumulative Balance
1	2	3	4= (2+4)-3
2006-2007	570,086,000.00	0.00	570,086,000.00
2007-2008	981,895,000.00	949,386,000.00	602,595,000.00
2008-2009	2,902,500,813.00	312,939,000.00	3,192,156,813.00
2009-2010	0.00	500,000,000.00	2,692,156,813.00
2010-2011	0.00	750,000,000.00	1,942,156,813.00
2011-2012	6,780,519,587.00	4,500,000,000.00	4,222,676,400.00
2012-2013	2,555,367,221.00	3,994,100,000.00	2,783,943,621.00
2013-2014	2,509,239,379.00	4,819,524,000.00	473,659,000.00
2014-2015	2,284,779,877.00	2,383,832,000.00	374,606,877.00
2015-2016	3,567,394,492.00	3,138,705,877.00	803,295,492.00
2016-2017	2,079,625,111.00	2,279,899,425.00	603,021,178.00
2017-2018	1,672,585,824.00	2,020,830,528.00	254,776,474.00
2018-2019	1,388,545,202.00	1,259,571,916.00	383,749,760.00
2019-2020	2,827,934,313.00	2,517,093,949.00	694,590,124.00
2020-2021	3,279,571,198.00	2,802,141,024.00	1,172,020,298.00
2021-2022	8,654,915,892.00	6,521,107,075.00	3,305,829,115.00



ANNEXURE-I

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
Schedule of Store In Transit for the Year ended 30 Jun 2022

Amount In Taka

SL. No.	CT-NO.	CT DATE	LC-NO.	LC DATE	TAKA
1	121 (F)	23 Mar 2022	011322010010	06 Apr 2022	10,863.00
2	122 (F)	24 Mar 2022	011322010008	31 Mar 2022	13,881.00
Total :					24,744.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattooram-4000

Schedule of Creditors For Expense for the Year ended June 30, 2022

Particulars	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	Amount in Taka
					2017-2018 & Earlier
Provision for Process Water				348,572.00	49,546.00
Provision for audit fee	2,189,700.00	2,284,500.00	4,412,000.00	4,409,000.00	4,385,000.00
Maintenance Works	4,275,632.00				
Provision for electricity bill	14,602,350.60	29,549,900.00	20,544,151.00	18,529,913.00	20,677,746.00
Prov. for civil enng. maintenance	6,903,651.00	4,957,318.00	4,508,000.00	4,657,883.00	5,152,905.00
Prov. for civil Works (Capital)					14,800,396.00
Provision for steam	4,074,299.50	6,911,080.00	5,692,686.00	4,911,984.00	5,087,954.00
Provision for Demin			92,342.00		
Provision for H.O Leavy	443,809,000.00			55,838,000.00	
Provision for club expenses		16,146.00	1,209,473.00	801,700.00	15,700.00
Provision for gratuity		15,037,440.00	-	7,706,360.00	
Prov. for cooling water	6,899,537.74	8,817,403.58	7,919,062.00	7,219,732.00	7,441,954.00
Provision for Project Allowance				120,513.00	260,633.00
Provision for BCIC loan	5,600,000.00	7,131,944.00	7,131,944.00	7,131,944.00	7,131,944.00
Provision for Uniform & Liveries			690,563.00		
Provision for DAP Carrinq Billl	28,830,336.00				
Other expenses		14,516.00	1,209,661.00	554,016.00	710,179.00
Total :	517,184,506.84	74,720,247.58	53,409,882.00	112,229,617.00	65,713,957.00

Schedule of Creditors For Goods Supply for the Year ended June 30, 2022

Particulars	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	2017-2018
Local suppliers	3,878,518.58	3,718,693.78	(2,646,876.00)	(1,857,982.00)	3,225,724.00
C & f value	1,168,973,474.32	127,264,360.82		0.78	314,696,923.06
Custom duty	484,998.37	484,998.37	469,428.14	469,427.26	141,684.50
Local Agent commission	1,911,020.00	815,520.00	-		
Marine charge		7,156,164.80	7,156,164.80	9,637,053.80	9,637,053.80
Inspection charge (PST)	6,259,970.99	2,919,778.34	2,962,278.34	2,706,278.34	2,404,761.34
Survvy Fee	18,500.00				
Other charge	1,023,194.38	779,303.72	1,179,574.72	3,070,851.72	4,698,756.72
C & F Commission		80,848.00	-		
L/C Opening Charge		253,891.00	-		
Carring Charge	6,000.00	6,000.00	-		
PLI Charge	100,000.00				
Cash purchase clearing account	621,636.51	489,902.79	432,716.00	482,526.00	513,892.00
Customers deposit against sales	80,956,140.45	2,248,993.45	15,415,843.00	15,509,643.00	17,512,893.00
Total :	1,264,233,453.60	146,218,455.07	24,969,129.00	30,017,798.90	352,831,688.42



Schedule of Creditors For Other Finance for the Year ended June 30, 2022

Particulars	2021 - 2022	2020 - 2021	2019 - 2020	2018-2019	2017-2018
Security deposit(general)	34,391,552.00	33,503,799.00	29,722,259.00	7,529,875.00	6,040,172.00
Dap dealers security	1,113,003.00	241,100.00	-	-	-
Income Tax(Ded At Source)			886.00	1,200.00	437,588.00
I.T deduction from party	1,264,133.72	927,671.72	644,698.00	392,006.00	-
VAT deduction from party	2,897,632.48	1,654,328.48	1,693,021.00	1,226,727.00	1,184,946.00
Sundry deposit	682,310.00	682,310.00	682,310.00	682,310.00	682,310.00
Insurance recovery from party	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00
Deduction for welfare fund	1,395,893.00	311,840.00	853,948.00	556,948.00	275,445.00
Govt. Fund Clearing				1,113,265,006.00	1,113,265,480.00
Other deduction	138,136.00	138,136.00	138,136.00	138,136.00	138,136.00
Deduction of dapcl PF loan	95,524.00	456,209.00	490,655.00	958,899.00	1,032,495.00
Deduction of H.O. PF loan	23,756.00	84,812.00	-	700.00	700.00
Other project PF loan	140,968.00	146,168.00	220,093.00	-	(121,356.00)
Other project welfare loan	176,998.00	176,998.00	176,998.00	175,065.00	192,065.00
Recovery of H.O M.C loan	128,991.00	400,991.00	326,991.00	146,991.00	172,285.00
Recovery of H.O H.B loan	241,811.00	647,411.00	257,611.00	461,947.00	475,047.00
Recovery of H.O Welfare loan				1,933.00	1,933.00
Union Subscription	20.00		3,289.00	3,569.00	3,589.00
Employees club subscription	20,926.00	20,916.00	23,676.00	22,466.00	21,226.00
Officers association subscription	3,306.00	28,906.00	30,156.00	27,216.00	26,286.00
DAFCL welfare fund	93,889.00	93,839.00	259,229.00	215,969.00	178,269.00
DAFCL Mosque fund				2,600.00	2,600.00
Chemical Society			1,800.00	2,000.00	1,800.00
Recovery of advance to welfare fund	252,000.00	108,000.00	-	-	-
Engg Association			200.00	-	(2,900.00)
Diploma association	3,726.00	3,726.00	6,126.00	6,326.00	6,926.00
Transport charge		38,245.00	-	-	-
Telephone Charge				-	-
Revenue stamp	100,720.00	105,160.00	135,190.00	36,960.00	246,860.00
DAFCL Hai scheme	11,300.00	11,300.00	11,300.00	11,300.00	11,300.00
Water Charge			25,068.00	26,695.00	22,773.00
Electric charge		52,943.00	20,383.00	41,010.00	-
Gas Charge				187,813.00	-
H.R expenses		178,814.04	1,856,329.00	1,458,837.00	16,298.00
CPPF loan	10,231.00	10,231.00	10,231.00	12,809.00	12,809.00
Dish Anteena			9,290.00	8,390.00	9,110.00
Material Loan				(2,578.00)	(2,578.00)
DAFCL W.F loan	34,685.00	171,176.00	280,260.00	310,611.00	387,549.00
Ladies club sub.	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00
Ded.of other project salary advance	183,429.97	214,679.97	226,880.00	226,880.00	226,880.00
Ded.of other project wages advance	19,284.00	19,284.00	19,284.00	18,740.00	18,740.00
Furniture Charge				48.00	48.00
Donation	58,530.00	31,480.00	24,580.00	24,580.00	24,580.00
Recovery of DAFCL H.B loan.		254,598.00	254,598.00	254,598.00	238,750.00
Recovery of other project H.B loan	56,945.00	168,831.00	187,406.00	84,541.00	45,231.00
Other deduction	423,174.00	420,684.00	418,524.00	415,224.00	412,434.00
DAFCL PF trust	1,892,180.00	2,093,785.00	1,389,833.00	1,389,833.00	1,389,833.00
H.O. P.F trust	574,436.00	473,523.00	-	-	-
Other project P.F	5,203,023.00	5,203,023.00	8,682,901.00	7,680,685.00	8,103,158.00
DAFCL gratuity fund		7,002.00	7,002.00	7,002.00	7,002.00
Festival bonus		2,900.00	2,900.00	2,900.00	2,900.00
TA/DA Expense				8,016.00	12,924.00
Medical Expense				27,730.00	27,730.00
Incentive bonus		53,615.00	-	3,612,842.00	19,178,358.00
TA/DA Advance				4,908.00	-
Wages Advanced				544.00	544.00
Salary income tax	760,081.00	793,047.00	1,251,134.00	578,720.00	894,407.00
Profit participation fund	59,400.00	59,400.00	59,400.00	50,400.00	46,400.00
BCIC Gratuity Fund				-	10,206.00
Gratuity fund clearing account	547,500.00	1,601,280.00	-	-	-
Recovery of other pro.purchase adv.	8,000.00	8,000.00	8,000.00	12,000.00	12,000.00
Recovery of purchase advance	141,014.00	141,014.00	143,014.00	5,000.00	-
PF fund clearing account	42,803.00	80,351.00	-	-	-
Financial award (One Basic)	25,850.00	53,500.00	-	-	-
P.F refundable	26,284.00				
Total :	56,781,226.17	55,412,808.21	54,093,370.00	1,145,852,708.00	1,158,909,069.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-1)

Particulars	Cost				Depreciation/Amortization/Impairment				Amount in Taka W.D.V as at 30 Jun 2022	
	As at 01 Jul 2021	Addition	Disposal/Adjustment (Exchange Fluctuation Gain)	As at 30 Jun 2022	Rate	As at 01 Jul 2021	Charges for the year	Adjustment during the year		As At 30 Jun 2022
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	(8)	9 = (6+7-8)	10 = (4-9)
1-2-10-101-00000 - Land & land development (plant-1)	36,801,669	-	-	36,801,669			-	-		36,801,669
1-2-10-103-00000 - Factory building & structure (plant-1)	2,343,710,697	376,359	3,655,352	2,340,431,704	5%	1,438,119,967	106,427,843	-	1,544,547,810	795,883,894
1-2-10-104-00000 - Residential building & structure (plant-1)	142,123,876	-	-	142,123,876	2.5%	48,387,482	3,762,283	-	52,149,765	89,974,111
1-2-10-105-00000 - Office buildings (plant-1)	34,953,524	-	-	34,953,524	2.5%	14,236,738	873,838	-	15,110,576	19,842,948
1-2-10-106-00000 - Electrical installation (plant- 1)	14,918,872	299,400	-	15,218,272	10% - 12.5%	14,582,357	121,182	-	14,703,538	514,734
1-2-10-107-00000 - Other building & structure (plant-1)	66,397,857	-	-	66,397,857	5% - 10%	43,596,061	2,299,572	-	45,895,633	20,502,224
1-2-10-108-00000 - Plant & machinery (plant-1)	3,873,378,387	10,449,461	5,483,028	3,878,344,820	5%	2,650,643,755	193,648,659	-	2,844,292,414	1,034,052,406
1-2-10-109-00000 - Motor vehicle (plant-1)	54,565,148	23,562,629	2,784,500	75,743,277	20%	35,936,556	1,073,335	2,784,500	34,225,391	41,517,886
1-2-10-110-00000 - Furniture & fixture (plant-1)	7,124,663	1,282,767	-	8,407,431	10%	4,486,235	368,516	-	4,854,751	3,552,680
1-2-10-111-00000 - Office equipment (plant-1)	26,915,652	1,099,696	-	28,015,348	12.5% - 20%	10,853,516	4,539,603	-	15,393,119	12,622,229
1-2-10-112-00000 - Factory aparatus, instrument (plant-1)	10,788,494	4,496,555	46,713	15,238,336	12.5% - 20%	5,036,246	1,596,045	-	6,632,291	8,606,045
1-2-10-117-00000 - Sundry assets/soft furnishing (plant-1)	117,495	4,588,000	-	4,705,495	12.5% - 25%	102,267	159,020	-	261,288	4,444,207
Total :	6,611,796,335	46,554,868	11,969,593	6,646,381,610		4,265,981,180	314,869,896	2,784,500	4,578,066,576	2,068,315,033

Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company.



ANNEXURE-L

Particulars	Cost					Depreciation/Amortization/Impairment					Amount in Taka W.D.V as at 30 Jun 2022	
	As at 01 Jul 2021 1	Addition 2	Disposal/Adjustment (Exchange Fluctuation Gain) 3	As at 30 Jun 2022 4 = (1+2-3)	Rate 5	As at 01 Jul 2021 6	Charges for the year 7=(4*5)	Adjustment during the year (8)	As At 30 Jun 2022 9 = (6+7-8)			
Acc Name												10 = (4-9)
1-2-11-103-00000 - Factory building & structure (plant-2)	3,266,590,567	-	-	3,266,590,567	2.5% - 5%	1,951,577,442	124,406,242	-	2,075,983,684		1,190,606,883	
1-2-11-106-00000 - Electrical installation (plant-2)	2,489,840	152,085	-	2,641,925	10% - 12.5%	2,483,756	5,684	-	2,489,440		152,485	
1-2-11-107-00000 - Other building & structure (plant-2)	86,289,844	-	-	86,289,844	2.5% - 10%	77,936,921	939,080	-	78,876,001		7,413,842	
1-2-11-108-00000 - Plant & machinery (plant-2)	3,052,998,096	4,086,234	-	3,057,084,329	5%	2,275,857,857	149,233,266	-	2,425,091,123		631,993,207	
1-2-11-109-00000 - Motor vehicle (plant-2)	5,970,690	-	2,784,500	3,186,190	20%	5,970,689	-	2,784,500	3,186,189		1	
1-2-11-110-00000 - Furniture & fixture (plant-2)	2,782,216	435,523	-	3,217,739	10%	2,014,975	87,889	-	2,102,864		1,114,875	
1-2-11-111-00000 - Office equipment (plant-2)	1,318,989	349,680	-	1,668,679	20% - 25%	816,321	137,856	-	954,177		714,502	
1-2-11-112-00000 - Factory apparatus, instrument (plant-2)	643,380	-	-	643,380	12.5% - 20%	643,379	-	-	643,379		1	
1-2-11-117-00000 - Sundry assets/soft furnishing (plant-2)	122,408	-	-	122,408	20% - 25%	122,406	-	-	122,406		2	
Total :	6,419,206,029	5,023,532	2,784,500	6,421,445,061		4,317,423,746	274,810,017	2,784,500	4,589,449,263		1,831,995,798	

Company's Plant & Machinery, Building and other facilities were erected on 61 acres of land located inside the fence of CUFL. The land is owned by CUFL and there is no arrangement to transfer the land in the name of the Company.



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

COST BREAKUP

FOR THE PERIOD FROM 01 Jul 2021 TO 30 Jun 2022

SL No.	Head Of Expenditure	Unit	Total Production : 102,304.00			Amount (TK.)	Cost Per M. Ton	
			Usage Ratio	Quantity Consumption	Rate Per Unit / Ton		2021 - 2022	2020 - 2021
1	2	3	4	5	6	7	8	9
I. VARIABLE COST								
a. RAW MATERIALS								
	Phosphoric acid	MT	0.953	97520.00	65,985.86	6,434,940,923.16	62900.1889	28125.6424
	Ammonia	MT	0.290	29662.00	72,417.70	2,148,053,875.11	20996.7731	7784.03689
	Sulphuric acid	MT	0.016	1586.00	17,411.48	27,614,601.56	269.9269	338.74131
	Filler materials/sand	MT	0.001	152.00	295.91	44,977.80	0.4397	0.95919
	SUB TOTAL RAW					8,610,654,377.61	84,167.32853	36,249.38
b. POWER & FUEL								
	Natural gas	M3	15.598	1595700.00	5.10	8,144,010.00	79.6060	73.42484
	Electricity expenses	KW H	131.886	13492420.00	7.56	102,034,703.60	997.3677	1087.46902
	Steam	MT	0.423	43320.00	152.92	6,624,344.50	64.7516	75.27217
	Process water	MT	0.384	39285.00	50.51	1,984,201.40	19.3952	21.88705
	Cooling water	MT	0.281	28777.00	50.56	1,454,963.76	14.2220	10.85963
	Demin water.	MT	0.227	23226.00	50.45	1,171,733.00	11.4534	9.96577
	Oil & lubricant					4,297,143.58	42.0037	35.47347
	SUB TOTAL POWER & FUEL :					125,711,099.84	1,228.79945	1,314.35
c. OTHER CHEMICALS								
	Other Chemicals					-	0.0000	0
d. PACKING MATERIALS								
	WPP bags	Pcs		1870856.00	36.59	68,463,175.68	669.2131	396.8626
	Polythene pallets	MT				-	0.0000	0
	Other packing materials					678,716.74	6.6343	3.80467
	SUB TOTAL PACKING					69,141,892.42	675.84740	400.67
e. OTHER FACTORY OVERHEAD								
	Other factory overhead					-	0.0000	0
f. PLANT REPAIR & MAINTENANCE								
	Spare & accessories					28,188,472.06	275.5364	341.12104
	Store consumption					1,115,368.33	10.9025	6.16226
	Repair & maintenance					7,423,143.00	72.5597	71.76921
	SUB TOTAL PLANT REPAIR &					36,726,983.39	358.99851	419.05
	TOTAL I. VARIABLE COST :					8,842,234,353.26	86,430.97389	38,383.45
II. FIXED COST								
	Admin overhead					345,744,447.15	3379.5790	2579.76416
	Factory overhead					143,853,139.89	1406.1341	1292.94877
	Interest & financial charges					12,031,055.83	117.6010	238.55911
	Research & development					-	0.0000	0
	Selling & distribution overhead					265,999,521.00	2600.0892	126.40809
	Salary & wages					252,033,215.96	2463.5715	2368.74569
	Depreciation of fixed assets					589,679,913.57	5763.9967	5746.808
	TOTAL II. FIXED COST :					1,609,341,293.40	15,730.97135	12,353.23
	Total Cost of Production: (I + II)					10,451,575,646.66	102,161.94524	50,736.69

Company Secretary

Managing Director

Director

~~AKM Aminul Hoque, FCA (#407), Partner~~

A Hoque & Co.
Chartered Accountants

Date: 14 December 2022.
Place: Chattogram

A.K. Gulam Kibria, FCA (#392), Partner
G. Kibria & CO.
Chartered Accountants
DVC: 2210310392AS569430



DAP FERTILIZER COMPANY LTD.
Rangadia, chattogram
Budget variance report
FOR THE YEAR ENDED JUNE 30, 2022

(Amount in Lakh)

Particulars	As per Budget (Tk.)	Actual Expenses (Tk.)	(Shortage)/ Excess(Tk.)	Remarks
Cost of goods Sold	103,699	95,821	(7,878)	Favorable
General & Admin Exp.	1,116	1,049	(67)	Favorable
Selling & Distribution Exp.	4,041	2,660	(1,381)	Favorable
Salary & Allowance (Admin)	754	554	(200)	Favorable
Salary & Allowance (Sales) Exp.	69	50	(18)	Favorable
Audit Fee	5	1	(4)	Favorable
Head Office Management Exp.	1,700	1,700	-	Favorable
Turnover Tax	673	1,002	329	Unfavorable
Research & Development Ex.	10	-	(10)	Favorable
Financial Ex	138	120	(17)	Favorable

Date: 14 December 2022.

Place: Chattogram



DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram
MANAGEMENT RATIO
FOR THE YEAR ENDED JUNE 30, 2022

Particulars	Formula	Workings	2021-22	2020-21
			Ratio	Ratio
1. Current Ratio	Current Assets	12,030,367,112.67	5.35:1	28.41:1
	Current liabilities	2,250,202,650.90		
2. Quick Ratio	Current Assets - Inventories	9,548,443,086.22	4.24:1	26.56:1
	Current Liability	2,250,202,650.90		
3. Return on Total turnover	Net profit (loss) × 100	-	0.00	0.00
	Total sales revenue	9,931,459,692.00		
4. Rate of Return on Capital Employed	Net profit (loss) × 100	-	0.00	0.00
	Capital Employed	13,681,925,293.13		
5. Debt-Equity Ratio	Long Term Debt.	7,020,675,154.20	1.05:1	1.06:1
	Share Holders Equity	6,661,250,138.93		
6. Rate on Return on Average (ROR)	(Net profit(loss) before tax+Interest)×100	1,203,105,583.00	0.088	0.175
	Average Net Assets	13,715,111,071.63		
7. Debt- Service Ratio	Net profit(loss) before tax+Interest+Dep	601,710,969.40	50.01	25.08
	Interest Cost	12,031,055.83		

Ref:GKC/22-23/A/095

