

Triple Super Phosphate (TSP) Complex LTD.
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INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF SHAREHOLDER OF
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Triple Super Phosphate (TSP) Complex Limited
(An Enterprise of BCIC)

P.O: North Patenga
Dist: Chattogram
Bangladesh.

Opinion:

We have audited the accompanying financial statements of **Triple Super Phosphate (TSP) Complex Limited (DVC: 2401221023AS106340)**, which comprise the Statement of Financial Position as at 30 June 2023, and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Fund Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the Financial Position of the **Triple Super Phosphate (TSP) Complex Limited** as at 30 June 2023, and its financial performance and its cash flows statement for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws and regulations.

Basis for Opinion:

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern



and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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



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

Report on Other Legal and Regulatory Requirements:

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

- 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.



Dated: 28 December, 2023
Place: Dhaka

Signed By: Delwar Hossen FCA
Enrollment No-917
Hossen Delwar & Co.
Chartered Accountants

DVC:



Signed By: Musfiqur Rahman FCA
Managing Partner
Enrollment No-1023
Mollah Quadir Yusuf & Co.
Chartered Accountants

DVC: 240122A023AS106340



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of Financial Position

As at 30th June 2023

Amount in Taka

PARTICULARS	NOTE	June 30, 2023	June 30, 2022
A. CAPITAL:			
Authorized Capital		2,000,000,000	2,000,000,000
Issued Subscribed and Paid up Capital	4.00	700	700
Government Equity/Capital Contribution		605,223,000	605,223,000
Total Capital :		605,223,700	605,223,700
B. RESERVE AND SURPLUS:			
Capital Reserve	5.00	2,102,528,428	2,102,528,428
Retained Earnings	6.00	4,674,925,288	4,066,843,345
Total Reserve & Surplus :		6,777,453,716	6,169,371,773
Total Equity (C=A+B):		7,382,677,416	6,774,595,473
D. LONG TERM LIABILITIES:			
Deferred Liability for Gratuity (Pay Off):		493,546	276,321,151
Non-Development Govt. Loan (Voluntary Retirement)	7.00	6,200,000	6,200,000
Total Long-Term Liabilities :		6,693,546	282,521,151
Capital Employed (E=C+D):		7,389,370,962	7,057,116,624
F. FIXED ASSETS:			
Property, Plant and Equipment	8.00	426,426,193	501,360,030
Total Fixed Assets at Written Down Value :		426,426,193	501,360,030
G. OTHER LONG -TERM ASSETS:			
Loan to Employees	9.00	77,251,860	72,088,051
Capital Work in Progress		10,350,000	3,881,250
Deferred Tax Asset	10.00	9,310,963	-
Investment	11.00	31,128,320	31,128,320
Total Other Long Term Assets :		128,041,143	107,097,621
Total Fixed and Other Long-Term Assets(H=F+G):		554,467,336	608,457,651
I. CURRENT ASSETS:			
Inventories:			
Raw, Chemical and Packing Materials	12.00	234,040,814	155,714,262
Spare, Accessories and Stores	13.00	297,228,049	273,644,342
Stores-in-Transit (Import Clearing A/C)	14.00	356,590,575	358,558,248
Work-in-Process	15.00	15,692,592	35,748,132
Finished Goods	16.00	235,492,110	76,638,466
Total Inventories :		1,139,044,140	900,303,450
J. OTHER CURRENT ASSETS:			
Other Debtors	17.00	2,322,088,185	1,790,015,147
Advance, Deposits & Prepayment	18.00	19,767,815	25,943,230
Advance against Income Tax	19.00	1,961,834,632	1,638,999,278
Current Account with Projects	20.00	18,785,757	18,817,811
Cash and Bank Balances	21.00	3,705,015,787	3,308,310,179
BCIC Current Account	22.00	413,978,707	1,117,755,398
Total Other Current Assets :		8,441,470,884	7,899,841,043
Total Current Assets (K=I+J):		9,580,515,023	8,800,144,493



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
Statement of Financial Position
As at 30th June 2023

PARTICULARS	NOTE	Amount in Taka	
		June 30, 2023	June 30, 2022
L. CURRENT LIABILITIES AND PROVISION:			
Creditors for Goods Supplied	23.00	7,026,418	12,798,232
Creditors for Expenses	24.00	354,389,541	238,595,773
Creditors for Other Finance	25.00	298,116,695	267,062,159
Provision for Income Tax	26.00	1,718,376,195	1,547,852,982
Current Account with Projects	27.00	45,722,329	14,926,464
Current Account with BCIC	28.00	290,976,000	240,976,000
Provision for WPPF		31,004,220	29,273,909
Total Current Liabilities (L):		2,745,611,398	2,351,485,520
Net Current Assets (M=K-L):		6,834,903,626	6,448,658,973
Total Assets (N=H+M):		7,389,370,962	7,057,116,624

Annexed notes 1 to 41 form an integral part of these financial statements.

- 1.00 Figures have been rounded off to the nearest taka.
- 2.00 Annexed notes form part of the accounts.
- 3.00 Previous year's figures have been rearranged for comparison.


Company Secretary

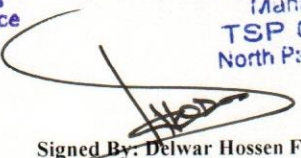
MOHAMMAD JAHANGIR
Deputy Chief Accountants
Head of Accounts & Finance
TSP Complex Ltd.
North Patenga, Ctg.



Managing Director

Signed as per our annexed report of same date
Engr. Sa Sukhan Chandra
Managing Director
TSP Complex Ltd.
North Patenga, Chattogram.


Director

Mohammad Shaheen Kama
Director (P & R), BCIC
Dilkusha (A) Dhaka


Signed By: Delwar Hossen FCA
Enrollment No-917
Hossen Delwar & Co.
Chartered Accountants


Signed By: Musfiqur Rahman FCA
Managing Partner
Enrollment No-1023
Mollah Quadir Yusuf & Co.
Chartered Accountants

Dated : 28 December, 2023
Place: Dhaka

DVC:

DVC: 2401221023AS106340




TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
Statement of Profit or Loss and Other Comprehensive Income
As at 30th June 2023

		<i>Amount in Taka</i>	
Particulars	Notes	June 30, 2023	June 30, 2022
TSP Sales Qty		80,943.90 MT	90,226.50 MT
Gross Sales	29	2,691,885,847	2,404,551,922
Less: Sales VAT		85,470,667	41,377,908
Net Sales Revenue:		2,606,415,180	2,363,174,014
Trade Gap	30	5,178,954,000	3,537,955,060
Total Revenue:		7,785,369,180	5,901,129,074
Less: Cost of Goods Sold		6,556,991,170	4,857,193,594
Gross Profit/(Loss):		1,228,378,011	1,043,935,481
Less: Other Operating Expenses:			
Salary and Allowances (Admin)		125,281,501	176,995,393
Salary and Allowances (Sales)		14,495,685	14,603,294
General and Administrative Expenses	32	114,181,460	96,041,671
Selling and Distribution Expenses	33	226,574,333	200,632,221
Head Office Management Expenses		200,000,000	200,000,000
Total Operating Expenses:		680,532,979	688,272,580
Profit/(Loss) from Operating Activities:		547,845,032	355,662,901
Add: Miscellaneous Income	31	105,756,762	262,169,469
Total Profit / (Loss):		653,601,794	617,832,370
Less: Financial Expenses		2,513,162	3,080,283
Net Profit/(Loss) before WPPF and Income Tax:		651,088,632	614,752,087
Less: Workers Profit Participation Fund		31,004,221	29,273,909
Net Profit/(Loss) before Income Tax:		620,084,411	585,478,178
Less: Provision for Income Tax @27.5% on Net Profit	26	170,523,213	161,006,499
Add: Deferred Income Tax		9,310,963	-
Net Profit / (Loss) after Tax transfer to Retained Earnings:	6	458,872,161	424,471,679

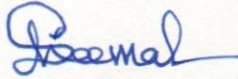
Annexed notes 1 to 41 form an integral part of these financial statements.


Company Secretary

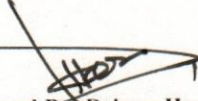
MOHAMMAD JAHANGIR
Deputy Chief Accountants
Head of Accounts & Finance
TSP Complex Ltd.
North Patenga, Ctg.


Managing Director
Engr. Sen Sukhan Chandra
Managing Director
TSP Complex Ltd.
North Patenga, Chattogram.


Signed as per our annexed report of same date


Director
Mohammad Shaheen Kama
Director (P & R), BCI
Dilkusha, Dhaka

Dated : 28 December, 2023
Place: Dhaka


Signed By: Delwar Hossen FCA
Enrollment No-917
Hossen Delwar & Co.
Chartered Accountants

DVC:


Signed By: Musfiqur Rahman FCA
Managing Partner
Enrollment No-1023
Mollah Quadir Yusuf & Co.
Chartered Accountants

DVC: 240122 1023AS106 340



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Cost Of Goods Sold
For The Year Ended 30 June 2023

Particulars	Notes	Amount in Taka	
		June 30, 2023	June 30, 2022
TSP Production (Qty)		87,514 MT	87,922 MT
VARIABLE COST:			
Direct Materials Cost:			
Raw Materials Consumed	34	5,784,366,309	4,007,928,057
Chemical Consumed	35	2,945,962	1,286,474
Packing Materials Consumed	36	51,113,374	40,464,351
Total Material Cost:		5,838,425,645	4,049,678,883
Factory Overhead (Variable):			
Gas (Used as Fuel)		43,222,166	12,394,956
Electricity (PDB)		143,734,123	128,117,436
Spares and Accessories Consumed	37	3,069,167	27,129,392
Stores Consumed	38	82,140,039	70,837,764
Repair and Maintenance	39	13,451,309	28,374,769
Other Factory Overhead	40	75,451,400	59,861,551
Total Variable Factory Overhead:		361,068,203	326,715,867
Total Variable Cost:		6,199,493,848	4,376,394,749
FIXED COST:			
Direct Factory Salary and Wages		239,175,384	226,318,916
Factory Overhead (Fixed):			
Indirect Salary and Wages		110,385,509	85,949,024
Factory Insurance		7,757,292	5,370,526
Factory Depreciation		70,750,034	64,753,955
Other Factory Overhead	41	68,227,207	62,030,586
Total Fixed Factory Overhead:		257,120,042	218,104,091
Total Fixed Cost:		496,295,426	444,423,007
Total Manufacturing Cost:		6,695,789,274	4,820,817,757
Add: Opening Work in Process		35,748,132	14,852,395
Total Goods in Process:		6,731,537,405	4,835,670,152
Less: Closing Work in Process		15,692,592	35,748,132
Cost of Goods Manufactured:		6,715,844,813	4,799,922,020
Add: Opening Stock of Finished Goods		76,638,466	133,910,040
Total Cost of Goods Available for Sale:		6,792,483,280	4,933,832,060
Less: Closing stock of Finished Goods		235,492,110	76,638,466
Cost of Goods Sold:		6,556,991,170	4,857,193,594

Annexed notes 1 to 41 form an integral part of these financial statements.


Company Secretary
MOHAMMAD JAHANGIR
 Deputy Chief Accountants
 Head of Accounts & Finance
 TSP Complex Ltd.
 North Patenga, Ctg.


Managing Director
Engr. Sen Sukhan Chandra
 Managing Director
 TSP Complex Ltd.
 North Patenga, Chattogram.


Director
Mohammad Shaheen Kama
 Director (P & R), BCIC
 Dhaka & Dhaka



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Changes In Equity


For The Year Ended 30 June 2023

Particulars	Share Capital	Government Equity	Share Premium	Capital Reserve	Retained Earnings	Total
Balance as on 01 July, 2022	700.00	605,223,000	-	2,102,528,428	4,066,843,345	6,774,595,473
Add: Net profit for the year	-	-	-	-	458,872,161	458,872,161
Add: Prior year adjustment	-	-	-	-	149,209,782	149,209,782
Balance as at 30 June, 2023	700.00	605,223,000	-	2,102,528,428	4,674,925,288	7,382,677,416

Particulars	Share Capital	Government Equity	Share Premium	Capital Reserve	Retained Earnings	Total
Balance as on 01 July, 2021	700.00	605,223,000	-	2,102,528,428	3,632,927,943	6,340,680,073
Add: Net profit for the year	-	-	-	-	424,471,679	424,471,679
Add: Prior year adjustment	-	-	-	-	9,443,723	9,443,723
Balance as at 30 June, 2022	700.00	605,223,000	-	2,102,528,428	4,066,843,345	6,774,595,473


 Company Secretary
MOHAMMAD JAHANGIR
 Deputy Chief Accountants
 Head of Accounts & Finance
 TSP Complex Ltd.
 North Patenga, Ctg.


 Managing Director
Engr. San Sukhan Chandra
 Managing Director:
TSP Complex Ltd.
 North Patenga, Chattoogram.


 Director
Mohamud Shaheen Kama
 Director (P & R), BCIC
 #0-31, Dilkusha C/A, Dhaka



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE, 2023

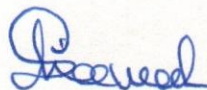
Particulars	Amount in Taka	
	June 30, 2023	June 30, 2022
CASH FLOW FROM OPERATING ACTIVITIES:		
Cash received from revenues, interest and others	2,180,098,904	1,578,363,266
Cash received from Government subsidy	5,178,954,000	3,537,955,060
Cash paid for purchase, salaries, tax, liabilities, expenses etc.	(7,027,229,801)	(4,772,751,622)
A. Net Cash Provided / (Used) by Operating Activities	331,823,103	343,566,704
CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of Fixed Assets	(4,001,864)	(99,998,553)
Capital Work-in-Progress	(6,468,750)	
Loan to Employees	(5,163,809)	909,399
Investment	-	3,612,927,314
Insurance claim received		
B. Net Cash Provided / (Used) by Investing Activities	(15,634,423)	3,513,838,160
CASH FLOW FROM FINANCING ACTIVITIES:		
Foreign loan		
Current Account with BCIC	50,000,000	(1,132,401,194)
Current Account with Projects	30,516,929	4,209,466
Government loan		
C. Net Cash Provided / (Used) by Financing Activities	80,516,929	(1,128,191,728)
D. Net Increase / (Decrease) in Cash & Bank Balance (A+B+C)	396,705,609	2,729,213,135
E. Verification:	396,705,608	2,729,213,136
Cash and Cash Equivalent at the Beginning of the Year	3,308,310,179	579,097,043
Cash and Cash Equivalent at the End of the Year	3,705,015,787	3,308,310,179


Company Secretary

MOHAMMAD JAHANGIR
Deputy Chief Accountants
Head of Accounts & Finance
TSP Complex Ltd.
North Patenga, Ctg.


Managing Director

Engr. Sen Sukhan Chandra
Managing Director
TSP Complex Ltd.
North Patenga, Chattogram.


Director

Monammad Shaheen Kamal
Director (P & R), BCIC
Dilkusha C.A. Dhaka



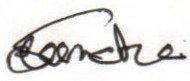
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Fund Flow Statement

For The Year Ended 30 June 2023

		<i>Amount in Taka</i>	
Sl. No.	Particulars	June 30, 2023	June 30, 2022
1	Internal Sources:		
	A. Operating Surplus/ (Deficit)	4,674,925,288	4,066,843,345
	B. Depreciation	1,322,211,499	1,243,275,798
	C. Capital Reserve	2,102,528,428	2,102,528,428
	Sub-Total:	8,099,665,215	7,412,647,571
2	External Sources :		
	A. Government Equity / Contribution (ADP)	605,223,000	605,223,000
	B. Share Deposit Money	700	700
	C. Deferred Liability for Gratuity (Pay Off)	493,546	276,321,151
	D. Non-Development Govt. Loan (Voluntary Retirement)	6,200,000	6,200,000
	Sub-Total	611,917,246	887,744,851
	Total Sources (1 + 2):	8,711,582,461	8,300,392,422
1	Allocation of Fund:		
	1. Investment in FDR	31,128,320	31,128,320
	2. Loan to Employees	77,251,860	72,088,051
	3. Non Current Asset	1,758,987,692	1,748,517,078
	Sub-Total:	1,867,367,872	1,851,733,449
	Increase/(Decrease) in Working Capital:		
2	Net Change in Working Capital:		
	1. Change in Cash	3,705,015,787	3,308,310,179
	2. Change in Non-Cash Working Capital	3,129,887,839	3,140,348,794
	Sub-Total:	6,834,903,626	6,448,658,973
	Total Application (1+2):	8,702,271,498	8,300,392,422
	Computation of Changes in Working Capital:		
	Current Assets:		
	Inventories	1,139,044,140	900,303,450
	Other Debtors	2,322,088,185	1,790,015,147
	Advance, Deposit & Prepayment	19,767,815	25,943,230
	Advance against Income Tax	1,961,834,632	1,638,999,278
	Current Account with Projects	18,785,757	18,817,811
	BCIC Current Account	413,978,707	1,117,755,398
	Sub-Total:	5,875,499,236	5,491,834,313
	Current Liabilities:		
	Creditors for Goods Supplied	7,026,418	12,798,232
	Creditors for Expenses	354,389,541	238,595,773
	Creditors for Other Finance	298,116,695	267,062,159
	Provision for Income Tax	1,718,376,195	1,547,852,982
	Current Account with Projects	45,722,329	14,926,464
	Current Account with BCIC	290,976,000	240,976,000
	Provision for WPPF	31,004,220	29,273,909
	Sub-Total:	2,745,611,398	2,351,485,520
	Net Changes in Working Capital:	3,129,887,839	3,140,348,794


Company Secretary
MOHAMMAD JAHANGIR
 Deputy Chief Accountants
 Head of Accounts & Finance
 TSP Complex Ltd.
 North Patenga, Ctg.


Managing Director
Engr. Sen Sukhan Chandra
 Managing Director:
 TSP Complex Ltd.
 North Patenga, Chattogram.


Director
Mohammad Shaheen Kama
 Director (P & R), BCIC
 30-31 Dilkusha, Dhaka



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts

For The Year Ended 30 June 2023

1.00 CORPORATE STATUS AND ACTIVITIES

1.01 Legal form of the enterprise

Triple Super Phosphate Complex Limited which is fully owned by the Government of the People's Republic of Bangladesh and operated under the management of Bangladesh Chemical Industries Corporation (BCIC), established in 18th of August 1980, as a private company limited by shares registered under the Companies Act 1994 with an Authorized Share Capital of Tk. 2,000,000,000 divided into 20,000,000 Ordinary Shares of Tk. 100 each.

The issued and paid-up capital is Tk. 700 divided into 7 ordinary shares of Tk. 100 each fully paid up in cash.

1.02 Principal Activities

The principal activities of the company throughout the year were manufacturing and marketing of TSP, Lump Sulphur, Gypsum and Intermediary product -Sulphuric Acid, Phosphoric Acid. The attainable capacity of the company is 100,000 M.T. of TSP per annum.

2.00 BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENTS

2.01 Statement of compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 Other regulatory compliances

The group entities are also required to comply with the following major laws and regulations along with the Companies Act 1994:

The Income Tax Ordinance, 1984

The Income Tax Rules, 1984

The Value Added Tax Act, 1991

The Value Added Tax Rules, 1991

The Customs Act, 1969

Bangladesh Labour Law, 2006

2.03 Basis of measurement

The financial statements have been prepared on going concern basis under the historical cost convention.

2.04 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka, which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.05 Going concern

The entity have adequate resources to continue its operation in foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the financial statements.

The current revenue generations and resources of the group provide sufficient fund to meet the present requirements of its existing business and operation.

2.06 Use of estimates and judgments

The preparation of the financial statements in conformity with BAS and BFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

Note: 8	Property, plant and equipment
Note: 12 to 16	Inventories

2.07 Reporting period

The financial statements of the group covers one year from 1 July to 30 June and is followed consistently.

3.00 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts

For The Year Ended 30 June 2023

3.01 Consistency

The accounting policies and methods of computation used in the preparation of financial statements for the period ended 30 June 2023 are consistent with those policies and methods adopted in preparing the financial statements for the year ended 30 June 2022.

3.02 Revenue Recognition

Sales are recognized when goods are delivered to the buyers. Subsidy from government are recognised as revenue in the period when it is delivered.

3.03 Basis of Inventory Valuation

Inventories are measured at lower of cost and net realisable value. The cost of inventories includes expenditure incurred in acquiring these inventories and bringing them to their existing location and condition in accordance with BAS-2.

Inventories are valued as under:

Items	Basis of Valuation
Stores, spares and raw materials	At moving average method
Stores-in-Transit	At book value
Work-in-process	At cost upto degree of completion
Finished Goods of TSP and SSP	At cost or net realizable value whichever is lower
Loose Product-TSP and SSP	At cost or net realizable value whichever is lower

Stock of finished goods and work in process include allocation of production overhead as per process costing method to bring the inventories to their present condition and location.

3.04 Property, plant and equipment

3.04.01 Recognition and measurement

Property, plant and equipment are stated at cost less accumulated depreciation and subsequent impairment losses, if any.

Cost includes expenditures that are directly attributable to the acquisition of the assets. The cost of self constructed/installed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to the working condition for its intended use and the cost of dismantling and removing the items and restoring the site on which they are located.

When Parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

3.04.02 Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future benefit embodied within the part will flow to the company and its cost can be measured reliably. The costs of the day to day servicing of property, plant and equipment are recognized in profit and loss as incurred.

3.04.03 Depreciation

Depreciation is charged on all fixed assets excepting land and land development as well as assets fully depreciated under straight line method. The rates applied are as follows:

Class of Assets	Rate of Depreciation
Building and other Construction	5%
Plant and Machinery	10%
Vehicles and Locomotive	20%
Furniture and Fixtures	15%
Office Equipment	15%
Factory Equipment	15%
Other Assets	15%

In respect of additions, depreciation is provided from the month of acquisition and depreciation is charged upto the month of disposal in case of retirement of assets as per previous practice.

3.05 Trade and other receivables

Trade and other receivables are initially recognised at cost which is the fair value of the consideration given in return. After initial recognition, these are carried at cost less impairment losses, if any, due to uncollectibility of any amount so recognised.



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts

For The Year Ended 30 June 2023

3.06 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss.

3.07 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits and other short/fixed term deposits with banks and non-banking financial institutions.

3.08 Trade and other payables

The company recognises a financial liability when its contractual obligations arising from past events are certain and the settlement of which is expected to result in an outflow from the company of resources embodying economic benefits.

3.09 Current tax

The company has been maintaining provision for taxation using rates enacted at the reporting date as per Income Tax Ordinance, 1984. The applicable rates is 27.5%.

3.10 Employee benefits

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

3.10.01 Gratuity/Pension:

The company maintains a funded gratuity scheme for its permanent employees and provision for such gratuity is made at 2 months basic salary for every completed year of service rendered by eligible employees as per corporation rules.

3.10.02 Provident Fund

The Company operates a recognized provident fund for its permanent employees to which each employee subscribes 10% of his basic salary and the company also contributes 8.33% of his basic Salary.

3.10.03 Workers' Profit Participation and Welfare funds

The company also recognizes a provision for Companies Profit Worker's profit Participation and Welfare funds @ 5% of net profit before tax as per Bangladesh Labour Law, 2006.

3.11 Events after the reporting period

Events after the reporting period that provide additional information about the company's position at the date of statement of financial position are reflected in the financial statements. Events that also indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when considered material.

3.12 Comparative information

Comparative information has been disclosed in respect of the year 2022 in accordance BAS-1: Presentation of Financial Statements, for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3.13 General

The figures have been rounded off to the nearest taka.

Previous years figures have been re-arranged, wherever necessary, to confirm to current years presentation.



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED

Notes To The Accounts
For The Year Ended 30 June 2023

Amount in Taka

S.L No.	Particulars	June 30, 2023	June 30, 2022
4.00	PAID UP CAPITAL	700	700
	Mr. Md. Saidur Rahman, Chairman, BCIC, Dhaka. Chairman	100	100
	Mr. Kazi Mohammad Saiful Islam, Director (Com), BCIC, Dhaka. Director	100	100
	Mr. Jasim Uddin Badal, Dy. Secretary, MOI. Director	100	100
	Mr. Md. Shaheen Kamal, Director (P & R), BCIC, Dhaka. Director	100	100
	Mr. Md. Monirul Islam, Director (T & E), BCIC, Dhaka. Director	100	100
	Mr. Samir Biswas, Sr. General Manager (Admin), BCIC, Dhaka. Director	100	100
	Engr. Sen Sukhen Chandra, Managing Director, TSPCL, Ctg. Director	100	100
5.00	CAPITAL RESERVE:		
	The above balance has been arrived at as under:		
	Opening Balance	2,102,528,428	2,102,528,428
	Add: During the year	-	-
	Closing Balance :	2,102,528,428	2,102,528,428
6.00	RETAINED EARNINGS:		
	The above balance has been arrived at as under:		
	Opening Balance	4,066,843,345	3,632,927,943
	Add: Net Profit / (Loss) after Tax for the year	458,872,161	424,471,679
	Add: Prior year adjustment	149,209,782	9,443,723
	Closing Balance :	4,674,925,288	4,066,843,345
6.01	PRIOR YEAR ADJUSTMENT:		
	The above balance has been arrived at as under:		
	Provision for Mat. and Other Stores Consumption	149,210,838	-
	Trade Gap	(1,056)	-
		149,209,782	-
7.00	NON-DEVELOPMENT GOVT. LOAN:		
	Details of the above amount is given below:		
	Fund for Voluntary Retirement	6,200,000	6,200,000
	Closing Balance :	6,200,000	6,200,000
8.00	PROPERTY, PLANT AND EQUIPMENT:		
	The above balance has been arrived at as under:		
	Value at Cost:		
	Opening Balance	1,744,635,828	1,644,637,275
	Add: Addition during the year	4,001,864	99,998,553
		1,748,637,692	1,744,635,828
	Less: Adjustment during the year	-	-
	Closing Balance :	1,748,637,692	1,744,635,828
	Accumulated Depreciation:		
	Opening Balance	1,243,275,798	1,171,472,766
	Add: Charged during the year	78,935,701	71,803,032
	Less: Adjustment during the year	-	-
	Closing Balance :	1,322,211,499	1,243,275,798
	Written Down Value :	426,426,193	501,360,030
8.01	Details schedule of Fixed Assets are given in Annexure-1 (Page no - 29)		
9.00	LOAN TO EMPLOYEES:		
	Break-up of the above amount is given below:		
	House Building Loan 9.01	74,733,389	67,120,940
	Motorcycle Loan 9.02	2,518,471	4,967,111
	Closing Balance :	77,251,860	72,088,051
9.01	HOUSE BUILDING LOAN:		
	A. The above balance has been arrived at as under:		
	Opening Balance	67,120,940	64,976,439
	Add: Addition during the year	18,057,000	16,652,000
		85,177,940	81,628,439
	Less: Realized during the year	10,444,551	14,507,499
	Closing Balance :	74,733,389	67,120,940



S.L No.	Particulars	June 30, 2023	June 30, 2022
	B. Break-up of the above amount is given below:		
	House Building Loan (A-Officer)	10,444,237	10,938,242
	House Building Loan (B-Staff)	21,598,890	23,313,262
	House Building Loan (C-Production Worker)	25,487,834	11,977,212
	House Building Loan (D-MTS Worker)	17,202,428	20,892,224
	Closing Balance :	74,733,389	67,120,940

C. Details schedule of House Building Loan are given in Annexure-2 (Page no - 30-39)

9.02 MOTORCYCLE LOAN:

A. The above balance has been arrived at as under:

Opening Balance	4,967,111	8,021,011
Add: Addition during the year	-	-
	4,967,111	8,021,011
Less: Realized during the year	2,448,640	3,053,900
Closing Balance :	2,518,471	4,967,111

B. Break-up of the above amount is given below:

Particulars		
Motorcycle Loan (A-Officer)	105,500	347,000
Motorcycle Loan (B-Staff)	537,851	1,231,551
Motorcycle Loan (C-Production Worker)	1,009,460	1,816,340
Motorcycle Loan (D-MTS Worker)	865,660	1,572,220
Closing Balance :	2,518,471	4,967,111

D. Details schedule of Motor Cycle Loan are given in Annexure-3 (Page no - 40-43)

10.00 DEFERRED TAX ASSET:

Break-up of the above amount is given below:

Opening Balance		
Provided during the year :		
Deferred Income Tax		(9,310,963)
Less : Adjustment made during the year		-

Particulars	Accounting Base	Tax Base	Temporary/ Deductible
Property, Plant and Equipment at Cost	426,426,195	(460,284,242)	(33,858,046)
Taxable Temporary Difference	426,426,195	(460,284,242)	(33,858,046)
Unused Tax Loss (Deductible Temporary Difference)	-	-	-
Net (Deductible)/ Taxable Difference	426,426,195	(460,284,242)	(33,858,046)
Applicable Tax Rate			27.50%
Deferred Tax Assets as at 30 June 2023			(9,310,963)
Deferred Tax Assets as at 30 June 2022			-
Deferred Tax (Income)/ Expenses for the year			(9,310,963)

11.00 INVESTMENT:

Break-up of the above amount is given below:

Miracle Industries Ltd., Investment in 3,112,832 Shares @ Tk. 10 each	31,128,320	31,128,320
Add: Stock Dividend	-	-
Total Taka:	31,128,320	31,128,320

11.01 STOCK DIVIDEND (MIL):

Year

2016-2017

2017-2018

2018-2019

2019-2020

2020-2021

2021-2022

2022-2023

Stock Dividend

8% = 191,858 shares
7% = 181,306 shares
8% = 221,711 shares
4% = 119,724 shares
Nil
Nil
Nil



S.L No.	Particulars	June 30, 2023	June 30, 2022
12.00	RAW MATERIAL, CHEMICAL & PACKING MATERIALS:		
	Break-up of the above amount is given below:		
	Rock Sulphur	28,532,942	42,444,950
	Rock Phosphate	140,084,330	73,424,601
	Imported CPA	25,642,360	1,182,785
	Polythene Pellets	16,033,928	6,565,517
	Packing Materials	12,494,124	15,624,890
	DAP	788,200	788,200
	Chemicals	10,464,930	15,683,319
	Closing Balance :	234,040,814	155,714,262
13.00	SPARES, ACCESSORIES AND STORES:		
	Break-up of the above amount is given below:		
	Construction Materials	1,710,953	1,597,683
	Iron, Steel & Non-Ferrous Materials	16,132,019	8,182,279
	Pipes, Tubes & Fittings	38,402,643	36,629,353
	Re-Factories	3,077,370	2,485,242
	General Hardware	2,688,263	1,731,571
	Loose Tools	713,070	782,715
	Cords, Ropes & Chains	272,924	494,948
	Packing Gasket & Insulation Materials	614,880	865,612
	Chemicals Equipment Spares	674,489	636,630
	Mechanical Equipment Spares	145,467,989	141,233,847
	Electrical Equipment's & Stores	79,151,436	76,790,685
	Instrument Equipment & Stores	20,360,478	17,301,189
	Office Equipment & Spares	436,540	75,578
	Fuel, Oil & Lubricant	1,786,247	1,045,536
	Paints & Varnishes	747,030	434,122
	Domestic Equipment	382,550	663,166
	Medical Supplies & Stationery	1,071,750	976,013
	Printing & Stationery	826,718	826,718
	Miscellaneous Store	682,201	166,915
	Furniture & Fixtures	951	-
	Chemical	666,606	299,229
	Fuel, Oil & Lubricant	2,131,884	2,037,265
	Poly-Pellets	552,193	266,742
	P.P Bags	2,596,142	2,050,485
	Total:	321,147,324	297,573,522
	Less: Provision for Obsolete Materials (Note-13.01)	23,919,275	23,929,180
	Closing Balance :	297,228,049	273,644,342
13.01	PROVISION FOR OBSOLETE MATERIALS:		
	The above balance has been arrived at as under:		
	Opening Balance	23,929,180	24,503,650
	Add: Addition during the year	-	-
		23,929,180	24,503,650
	Less: Used during the year	9,905	574,470
	Closing Balance :	23,919,275	23,929,180
14.00	STORES IN TRANSIT (IMPORT CLEARING ACCOUNT):		
	Break-up of the above amount is given below:		
	Rock Phosphate (M/S Trade Line-LLC, CT No: 304, Dated: 01-12.2008)	353,049,945	356,350,766
	Spare & Stores	82,751	-
	Phosphoric Acid	1,723,037	-
	Rock Sulphur	1,734,842	2,207,482
	Closing Balance :	356,590,575	358,558,248
	Details schedule of Work in Process are given below Annexure-9 (Page no - 53)		
15.00	WORK-IN-PROCESS:		
	Break-up of the above amount is given below:		
	Demineralized Water	20,910	11,890
	Sulphur Acid	522,000	25,890,000
	30% Phosphoric Acid	5,620,000	1,640,000
	48.5% Phosphoric Acid	870,000	3,660,000
	Polythene Bag	8,659,682	4,546,242
	Closing Balance :	15,692,592	35,748,132
	Details schedule of Work in Process are given below Annexure-7 (Page no - 50)		



S.L No.	Particulars	June 30, 2023	June 30, 2022
16.00	FINISHED GOODS:		
	Break-up of the above amount is given below:		
	Loose TSP:		
	Powder	425,000	14,324,200
	Granular	4,005,750	9,758,673
	Bagged TSP Granular	216,192,500	20,051,000
	SSP:		
	Bag	14,635,760	32,271,494
	NPKS:		
	Bag	233,100	233,100
	Closing Balance :	235,492,110	76,638,466
	Details schedule of Work in Process are given below Annexure-7 (Page no - 50)		
17.00	OTHER DEBTORS:		
	Break-up of the above amount is given below:		
	Ctg. Port Authority	13,700,088	-
	Pubali Bank Ltd. North Patenga	17,749	19,200
	Monir Chemicals	6,351,740	6,351,740
	Provision for Trade Gap	1,989,907,000	1,456,976,006
	Bangladesh Sugar and Food Ind. Cor. (BSFIC)	295,078,000	314,698,000
	Chattak Cement Company Limited	11,970,200	11,970,200
	TSP School	4,470,000	-
	GPUFP	593,408	-
	Closing Balance :	2,322,088,185	1,790,015,147
18.00	ADVANCES, DEPOSITS AND PREPAYMENTS:		
	Break-up of the above amount is given below:		
	A. Advances:		
	Other Recoverable	108,750	208,894
	Other Recoverable (Audit Objection of Other Enterprise)	362,919	150,389
	Advance against Other Expenses	583,301	229,284
	Dy. Director BPDB	4,495,308	4,313,561
	Advance against Bonus		-
	Advance to Parties	6,346,285	8,468,348
	Advance to Ctg. Port Authority	3,458,000	3,458,000
	Sadharan Bima Corporation	3,055,790	7,757,292
	Total Taka:	18,410,353	24,585,767
	B. Deposits:		
	Linde Bangladesh Ltd. (Ex. BOC BD. Ltd.)	558,700	558,700
	Bakhrabad Gas System Ltd.	447,695	447,695
	Chittagong Port Authority	1,485	1,485
	Chittagong Electric Supply Authority	181,925	181,925
	General Post Office	10,100	10,100
	Bangladesh T&T Board	9,700	9,700
	Water Development Board	10,000	10,000
	Jamuna Oil Company Ltd.	525	525
	National Oxygen Ltd.	90,000	90,000
	C.D.S.T	17,333	17,333
	Global Information Network	10,000	10,000
	Saikat Filling Station	20,000	20,000
	Total Taka:	1,357,463	1,357,463
	C. VAT Current A/C	-	-
	Total Taka:	-	-
	Grand Total (A+B+C):	19,767,815	25,943,230



S.L No.	Particulars	June 30, 2023	June 30, 2022
18.01	ADVANCE TO PARTIES:		
	Break-up of the above amount is given below:		
	Jamuna Oil Co Ltd.	130,591	1,332,823
	M/s. Meghna Petroleum Ltd.		793,377
	M/s. Three Star Enterprise		62,624
	M/s. Progati Industries Ltd.		3,428,571
	M/s Eastern Cables	5,820,372	2,222,078
	Linde Bangladesh Limited	230,732	70,579
	M/s. Abdul Naser (Advocate)		28,000
	M/s. Bangladesh Insulator & Sanitary Ware Factory		530,296
	Star Tech & Engr. Ltd.	97,589	-
	Asraf Uddin & Associates	67,000	-
	M/s. Amanat Motor Eng. Works	-	-
	Total Taka:	6,346,285	8,468,348
19.00	ADVANCE INCOME TAX (AIT) :		
	The above balance has been arrived at as under:		
	Opening Balance	1,638,999,278	1,413,642,163
	Add: Advance paid during the year	322,835,354	225,357,115
	Closing Balance :	1,961,834,632	1,638,999,278
19.01	Advance Income Tax Break-down During the year :		
	AIT on Sales	10,029,045	4,948,518
	AIT against Cash Paid	5,027,896	-
	AIT on FDR Interest	10,286,937	-
	AIT on Bank SND Account	4,067,052	22,348,758
	AIT on Raw Materials Import	293,424,423	198,059,840
	Closing Balance:	322,835,354	225,357,115
	Year-wise break-up of advance income tax is given attached schedule Annexure-5 (Page no - 47)		
20.00	CURRENT ACCOUNT WITH PROJECTS:		
	The above balance has been arrived at as under:		
	Running Enterprise:		
	Usmania Glass Sheet Factory Ltd.	111,110	129,975
	Training Institute for Chemical Industries	2,328,640	2,336,640
	GPUFP	-	340
	Shahjalal Fertilizer Company Ltd. (Ex. NGFLL)	1,578,001	1,578,001
	BD. Insulator and Sanitary Ware Factory Ltd.	-	6,289
	Chhatak Cement Company Ltd.	303,687	302,247
	Sub Total:	4,321,438	4,353,492
	Payoff Enterprise:		
	Kharnaphuli Rayon and Chemicals Ltd.	6,007,033	6,007,033
	Khulna News Print Mills Ltd.	918,716	918,716
	North Bengal Paper Mills Ltd.	7,538,570	7,538,570
	Sub Total:	14,464,319	14,464,319
	Closing Balance :	18,785,757	18,817,811
21.00	CASH AND BANK BALANCES:		
	Break-up of the above amount is given below:		
	Cash in Hand	21.01	9,598.00
	Cash at Bank:		
	Short Term Deposit (STD)	21.02	1,798,897,602.90
	Buffer Bank Accounts	21.02	63,843,123.59
	Investment on FDR	Annexure - 4 (Page no - 44-46)	1,842,265,463.00
	Sub Total:		3,705,006,189.49
	Closing Balance :		3,705,015,787.00
			3,308,307,040
			3,308,310,179



S.L No.	Particulars	June 30, 2023	June 30, 2022
21.01	CASH IN HAND:		
	The management through the balance confirmation certificate has confirmed the above balance as on 30 June 2023	9,598	3,139
21.02	CASH AT BANK BALANCES:		
	Break-up of the above amount is given below:		
	Name of the Bank	A/C No.	
	Sonali Bank Ltd., Agrabad Corp. Br. Ctg.	SND-328	16,069,442
	South East Bank Ltd., Momin Road Br. Ctg.	STD-403	1,018,780
	Janata Bank Ltd., Khatungonj, Ctg.	STD-5088	792,618
	BASIC Bank Ltd., Agrabad Br. Ctg.	STD-191	1,709,262,074
	South East Bank Ltd., Kotwali Br. Ctg.	STD-122	7,293,537
	Pubali Bank Ltd., North Patenga Br. Ctg.	SND-12	30,765,923
	NCC Bank Ltd., Majir-ghat Branch, Ctg.	STD-685	6,921,117
	Uttara Bank Ltd., Agrabad Br. Ctg.	STD-043	826,223
	Bank Asia Ltd., SK. Mujib Road, Br. Ctg.	STD-904	3,826,325
	Islami Bank BD Ltd., Agrabad Br. Ctg.	STD-267	1,596,707
	Janata Bank Ltd. Strand Road Branch	STD-751	15,240,635
	Eastern Bank Ltd., Agrabad Branch	SND-25853	382,681
	Agrani Bank Ltd, Com. Area Branch, ctg.	SND-071	4,901,540
	Closing Balance :		1,778,495,969
	Buffer Bank		
	Janata Bank Ltd, Saptapadi, Bogura Br.	SND-68246	10,294,822
	Agrani Bank Ltd, Shaheb Bazar, Rajshahi Br.	SND-34720	10,001
	Janata Bank Ltd, Baghabari, Sirajgonj Br.	SND-48784	14,833
	Sonali Bank Ltd., Main Br. Gaibandha	SND-132	1,707
	Janata Bank Ltd., Lalmonirhat Br.	SND-14111	16,608
	Janata Bank Ltd., Pulhat Br. Dinajpur	SND-31971	17,153
	Janata Bank Ltd., Main Br. Thakurgaon	SND-37081	4,054,148
	Janata Bank Ltd., Upa-Shahor, Jashore Br.	SND-29364	18,683,269
	Sonali Bank Ltd., Cable Shilpa Br. Khulna	SND-13	6,669,038
	Sonali Bank Ltd., Bhola Br.	SND-285	15,336,979
	Janata Bank Ltd., Ragdhi Br. Gopalganj	SND-141	37,174
	Janata Bank Ltd., Cor Br. Faridpur	SND-36373	10,000
	Janata Bank Ltd., Jhenaigati, Sherpur	SND-35313	3,993,212
	Sonali Bank Ltd., Palash Br. Narsingdi	SND-52	1,435,214
	Sonali Bank Ltd., Ashugonj Sarkarkhana Br.	SND-05	7,917
	Sonali Bank Ltd., SFCL Br.	SND-23	2,209,868
	Rupali Bank Ltd., Palash Br. Narsingdi	SND-14	1,051,179
	Closing Balance :		78,946,572
22.00	BCIC CURRENT ACCOUNT:		
	The above balance has been arrived at as under:		
	Opening Balance	1,117,755,398	256,125
	Add: During the year	10,665,061,220	4,516,740,183
		11,782,816,618	4,516,996,308
	Less: Adjustment during the year	11,368,837,911	3,399,240,910
	Closing Balance :	413,978,707	1,117,755,398
23.00	CREDITORS FOR GOODS SUPPLIED:		
	The above balance has been arrived at as under		
	Opening Balance	12,798,232	27,669,656
	Add: During the year	160472605.7	146,514,797
		173,270,838	174,184,453
	Less: Adjustment during the year	166,244,420	161,386,221
	Closing Balance :	7,026,418	12,798,232



S.L No.	Particulars	June 30, 2023	June 30, 2022
23.01	Break-up of the above amount is given below:		
	ACI Pharmaceuticals	81,158	-
	A.Rahman Bearing House	-	4,475
	Acme Laboratories Ltd	63,871	-
	Aristo Pharma	84,935	-
	Biopharma Limited	91,523	-
	BITAC-CTG	128,245	-
	Chittagong Military General Store	-	1,963
	Computer Village	70,896	-
	Delcot Ltd	-	1,162,372
	Global Enterprise	-	909,444
	General Pharma Ltd.	58,106	-
	Hatil Furniture	-	18,233
	Home Tax Parda Bitan	-	24,858
	H.S. Traders	11,934	-
	Jamuna Fertilizer	222,241	222,241
	Jamuna Oil Co.	210,002	-
	K.F. Trading	21,715	-
	Logic Plus Engineering	60,054	-
	Mahmud Enterprise	-	20,039
	Mark Energy	50,120	-
	Muskan Enterprise	388,739	-
	Nizam Enterprise	72,947	72,947
	Oponin Pharmaceuticals Ltd.	-	73,536
	Sarker & Sons	-	19,292
	Shadin Enterprise	-	127,057
	Shaikat Filling Station	140,735	14,090
	Square Pharma	-	78,203
	S.H Trading Corporation	123,782	82,466
	Shaheen Trading Corp.	-	31,000
	Shahnaz Enterprise	-	32,045
	Shine IIT	314,832	-
	S.R.B.Enterprise	33,103	-
	Tristy Enterprise	-	37,015
	TSP Co-Operative	269,595	269,595
	Thai Foils & Polymer Industry	4,513,859	9,597,363
	United Chemical & Pharma Ltd	14,027	-
	Closing Balance :	7,026,418	12,798,232
24.00	CREDITORS FOR EXPENSES:		
	Break-up of the above amount is given below:		
	Liabilities for Expenses	24.01	25,741,590
	Liabilities for Accrued Expenses	24.02	45,783,838
	Salary and Wages Payable		4,306,879
	Provision for Mat. and Other Stores Consumption		278,557,234
	Closing Balance :		354,389,541
24.01	LIABILITIES FOR EXPENSES:		
	Opening Balance		25,453,380
	Add: Addition during the year		552,570,549
			578,023,929
	Less: Adjust during the year		552,282,338
	Closing Balance :		25,741,590



S.L No.	Particulars	June 30, 2023	June 30, 2022
24.01.01	Break-up of the above amount is given below:		
	Al-Amin Enterprise	135,973	67,382
	Abdul Momin Sarker(Com)	540	-
	Alam Electrical & Eng.Works	-	8,085
	BIM/DMDC	-	6,000
	BITAC Ctg	-	363,062
	B.T.C. L	20,738	49,943
	Color Eye Graphics	-	58,268
	Continental Courier	-	11,074
	Fayze Mir & Sons	-	234,900
	Ferdouse Shamim(Se.Superv)	698	-
	Hotel Green Park	1,753	-
	Jumko Lota Mojumder (ACC)	540	-
	K.D.S International	94,384	86,258
	K.G.D.C. Ltd	3,662,781	2,914,943
	Kamrul Book House	-	5,333
	KPM	1,976,332	1,992,870
	Karan Printing House	-	5,655
	Khaleda Jahan (Admin)	540	-
	Krishan Traders	233,949	-
	M.A. Malek & Brothers	-	118,566
	Maa enterprise	160,450	118,044
	Md. Rayhan,SAF	1,417	-
	Momin Book Bitan	-	2,747
	Mosharaf Hossain, GM (MTS)	-	110,570
	Muskan Enterprise	74,876	-
	Mukter Hossain(A.C)	565	-
	PDB	8,685,764	11,810,277
	Rasheduzzaman (A.M)	540	-
	S.H Trading Corporation	-	428,793
	S.A. Enterprise	2,311,875	-
	Saddam Hussain (AE)Sailo	540	-
	Saira Electric	64,049	92,648
	Salim & Sons	81,240	71,701
	Shadaran Bima Corporation-ctg	1,894,795	-
	Shaikat Filling Station	-	141,215
	Sharif Enterprise	95,481	79,367
	Shamim Enterprise	-	15,000
	Suruzzaman-DCA	540	-
	Tanveer Enterprise	300,562	218,879
	Tariq Monowar (AEM)	1,156	-
	Tristy Enterprise	62,286	-
	TSP Co-operative	5,310,362	5,628,780
	WASA Chittagong	564,090	813,019
	Md. Yasin - Headmaster	2,774	-
	Closing Balance :	25,741,590	25,453,380
24.02	LIABILITIES FOR ACCRUED EXPENSES:		
	TICI Levy	22,001,258	14,460,258
	Incentive Bonus	20,794,998	39,360,411
	Audit Fees	180,000	180,000
	Provision for Expenses	23,238	-
	BSTI Marking Fees	2,784,344	624,344
	Closing Balance :	45,783,838	54,625,013
25.00	CREDITORS FOR OTHER FINANCE:		
	Break-up of the above amount is given below:		
	Liabilities for Other Finance	25.01	
	Customer Deposit	199,846,853	191,919,438
	Closing Balance :	298,116,695	267,062,159



S.L No.	Particulars	June 30, 2023	June 30, 2022
25.01	LIABILITIES FOR OTHER FINANCE:		
	Break-up of the above amount is given below:		
	Security Money Deposit	69,756,415	68,988,449
	Suppliers Income Tax	2,375,228	695,181
	Unpaid Salaries	4,117,351	3,448,200
	TSP PF Fund Trust	-	30,502
	TSP Welfare Fund	801,223	744,882
	Hajj Fund	668,454	1,012,414
	Revenue stamp for salary	-	13,280
	TSP Co-operative	88,500	-
	BCIC Engineers Association	-	15,625
	VAT From Customers	6,795,035	1,897,216
	Non Muslim Fund	110,271	146,371
	Realised Against Audit Objection	77,512,313	75,385,036
	TSP Employees club	-	24,820
	Technical Service fee	22,585,714	21,598,714
	Liability Against Export	12,103,790	10,805,390
	Vat on Sales	2,932,559	7,113,358
	Closing Balance :	199,846,853	191,919,438
26.00	PROVISION FOR INCOME TAX:		
	The above balance has been arrived at as under:		
	Opening Balance	1,547,852,982	1,386,846,483
	Add: Provision during the year (IT @27.5% on Net Profit)	170,523,213	161,006,499
		1,718,376,195	1,547,852,982
	Less: Adjustment during the year	-	-
	Closing Balance Taka:	1,718,376,195	1,547,852,982
27.00	CURRENT ACCOUNT WITH PROJECTS:		
	The above balance has been arrived at as under:		
	Opening Balance	14,926,464	11,038,367
	Add: Addition during the year	34,280,400	8,777,456
		49,206,864	19,815,823
	Less: Adjustment during the year	3,484,536	4,889,359
	Closing Balance Taka: 27.01	45,722,329	14,926,464
27.01	Break-up of the above amount is given below:		
	Name of Enterprise		
	Running Enterprise:		
	Chittagong Urea Fertilizer Ltd.	3,458,464	2,553,581
	Chittagong Chemical Complex Ltd.	3,776,536	3,376,536
	Kharnaphuli Paper Mills Ltd.	7,147,861	5,028,057
	BMI Ltd. (Ujala Match Factory)	16,283	16,283
	Jamuna Fertilizer Co. Ltd.	1,163,136	4,975
	Ashuganj Fertilizer & Chemical Company Ltd.	607,569	467,993
	Polash Urea Fertilizer Factory Ltd.	847,814	1,766,390
	BD. Insularory Sanitary Wear Factory Ltd.	10,619	-
	Urea Fertilizer Factory Ltd.	10,913,497	1,421,420
	DAP-1	46,678	17,511
	BCIC Head Office	-	21,500
	Shahjalal Fertilizer Company Ltd.	17,533,099	52,240
	Sub Total Taka:	45,521,556	14,726,487
	Payoff Enterprise:		
	Khulna Hard Board Mills Ltd.	145,977	145,977
	Dhaka Leather Co. Ltd.	54,795	54,000
	Sub Total Taka:	200,772	199,977
	Closing Balance :	45,722,329	14,926,464
28.00	CURRENT ACCOUNT WITH BCIC:		
	The above balance has been arrived at as under:		
	Opening Balance	240,976,000	255,877,921
	Add: Addition during the year	200,000,000	-
		440,976,000	255,877,921
	Less: Paid during the year	150,000,000	14,901,921
	Closing Balance :	290,976,000	240,976,000
29.00	TURNOVER:		
	Gross Local Sales	2,691,885,847	2,404,551,922
	Closing Balance :	2,691,885,847	2,404,551,922



S.L No.	Particulars	June 30, 2023	June 30, 2022
29.01	GROSS SALE:		
	Break-up of the above amount is given below:		
	Sale of Granular TSP	1,724,808,000	1,804,530,000
	Recovery of SSP	17,635,734	22,385,034
	Sale of Sulphuric Acid	616,664,293	301,885,413
	Sale of Lump Sulphur	30,437,670	10,101,500
	Sale of Gypsum (Agriculture)	284,514,000	258,321,000
	Sale of Gypsum (Cement)	17,826,150	7,314,000
	Sale of Rock Phosphate	-	14,975
	Closing Balance :	2,691,885,847	2,404,551,922
	Details schedule of Sales are given below Annexure-6 (Page no - 49)		
30.00	TRADE GAP:		
	Break-up of the above amount is given below:		
	Received from Government against Trade Gap for the year 2022 - 2023		
	Opening Balance	1,456,976,006	361,132,471
	Less: Received from last year	1,456,976,006	-
	MR. No-19443 dated-25.12.2022	728,487,950	-
	Used for Raw Material Purchase by BCIC	728,488,056	-
	Receivable from last year	-	361,132,471.00
	Total Trade Gap during the year	5,178,954,000	3,537,955,060
	Less: Received during the year:	3,189,047,000	2,442,111,525
	MR. No-19864 dated-22.05.2023	3,189,047,000	2,442,111,525
	Closing Balance :	1,989,907,000	1,456,976,006
31.00	MISCELLANEOUS INCOME:		
	Break-up of the above amount is given below:		
	Sales of Scrape & Wastage	2,175,197	24,025,797
	Sales of Water	4,820	10,620
	Sales of Various Forms	579,100	917,450
	Enlistment and Re-renewal Fees	127,000	781,800
	Fine, Compensation and Forfeiture	1,679,474	2,868,023
	Interest on Bank Deposit	79,940,886	223,369,550
	Interest Income on HBL & ML Loan	1,816,290	2,752,428
	Berthing charge	13,700,088	-
	Rent Income	-	648,832
	Dividend from Miracle	32,647	-
	Other Income	1,000,855	2,275,769
	Rent of Bank Building	230,405	19,200
	Income from TSP School	4,470,000	4,500,000
	Closing Balance :	105,756,762	262,169,469



S.L No.	Particulars	June 30, 2023	June 30, 2022
32.00	GENERAL AND ADMINISTRATIVE EXPENSES:		
	Break-up of the above amount is given below:		
	Advertisement	1,288,500	929,591
	Audit Fee & Audit Expenses	140,000	296,639
	Club Expenses	199,364	410,217
	Contract Labour	17,047,559	17,669,525
	Ceremonial Expenses	416,880	564,606
	Canteen & Compensatory Diet	1,607,820	1,845,615
	Board Meeting Expenses	1,935,984	1,546,093
	Donation & Subscriptions	654,700	196,600
	Depreciation	8,185,667	7,049,074
	Entertainment	930,871	791,727
	Fire Fighting Expenses	42,832	23,897
	Gardening & Plantation Expenses	52,604	71,366
	Games, Sports & Recreations	290,000	275,000
	Insurance Premium	709,080	250,169
	Lighting and Electricity	2,278,630	2,486,493
	Legal & Professional Fees	1,410,026	437,129
	Liveries and Uniforms	2,023,431	1,675,272
	Medical Expenses	3,481,335	2,908,483
	News Paper & Magazine	75,005	77,899
	Other Office Expenses	-	214,380
	Printing and Stationery	1,410,463	1,430,883
	Postage & Telegram	477,272	668,042
	Prize award & Honorarium	791,350	741,400
	Picnic Expenses	477,178	1,200,800
	Repair & Maint.(General)	162,762	15,676
	Repair & Maintenance-Office Building	9,340,931	6,810,894
	Rent, Rates and Taxes	18,647,533	8,693,065
	Sanitation Expenses	831,330	624,789
	Scholarship & Grants	285,000	-
	School Expenses	540,842	142,370
	TA/DA Expenses	2,489,016	1,786,911
	Telephone Expenses	313,311	251,085
	Training Expenses	284,434	135,136
	Vehicle Running Expenses	1,035,501	648,191
	Vehicle Hiring Expenses	6,661,739	6,109,770
	Vehicle Repairs & Maintenance	67,621	320,487
	Vehicle Taxes	249,728	184,866
	Watch and Ward Expenses	10,574,807	9,913,601
	Water Charges	113,733	79,280
	Welfare Expenses	1,600,115	164,000
	Crockeries & Cutleries	3,279	65,932
	Death Compensation	300,000	1,200,000
	Gas Consumption	1,185,592	635,387
	TICI Levy	13,541,000	14,343,000
	Guest House Expenses	26,635	139,183
	Computer Repair & Maint. Expenses	-	17,149
	Closing Balance :	114,181,460	96,041,671
33.00	SELLING & DISTRIBUTION EXPENSES:		
	Break-up of the above amount is given below:		
	Loading, Clearing & Forwarding	1,148,294	63,864
	Publicity and Advertisement	308,846	280,000
	Other (Milad/Mahphil)	-	20,000
	Entertainment Expenses	350,108	100,000
	Printing & Stationary	375,707	317,070
	Other Expenses	-	50,000
	TA/DA Expenses	1,042,582	21,477
	Club Expenses	118,923	198,982
	Ceremonial Expenses	642,000	90,000
	Cant. & Compensatory Diet	195,000	200,000
	Liveries & Uniforms	369,089	238,786
	Medical Expenses	66,565	373,843
	Vehicles Running Expenses	300,000	200,000
	Vehicles Hiring Expenses	80,000	50,000
	Veh. Repairs & Maintenance	50,000	460,000
	Welfare Expenses	190,000	40,000
	Fertilizer Trans. To Buffer Godown	220,231,279	196,861,772
	Games, Sports & Recreation	80,000	50,000
	Contract Labour	1,025,940	1,016,427
	Closing Balance :	226,574,333	200,632,221



S.L No.	Particulars			June 30, 2023	June 30, 2022
34.00	RAW MATERIALS CONSUMED:				
	Break-up of the above amount is given below:	2022-2023	2021-2022		
		Qty. (M.T.)	Qty. (M.T.)		
	Rock Sulphur	20,068	23,695	967,150,758	539,425,674
	Rock Phosphate	99,052	105,074	3,023,993,271	2,287,521,080
	Imported CPA	22,336	29,207	1,775,586,546	1,158,596,270
	SSP	1,114	1,414	17,635,734	22,385,034
	Closing Balance :			5,784,366,309	4,007,928,057
35.00	CHEMICAL CONSUMED:				
	Break-up of the above amount is given below:	2022-2023	2021-2022		
		Qty. (M.T.)	Qty. (M.T.)		
	Aluminium Sulphate	23,650	16,350	564,693	378,684
	Tri-Sodium Phosphate	390	640	54,575	83,691
	Caustic Soda	38,548	44,577	2,326,694	824,099
	Closing Balance :			2,945,962	1,286,474
36.00	PACKING MATERIALS CONSUMED:				
	Break-up of the above amount is given below:	2022-2023	2021-2022		
		Qty.(KG/PCS)	Qty.(M.T.)		
	Sewing Thread			43,948	303,706
	Sewing Needle			-	-
	Jute Twine			4,485	34,338
	Polythene Pellets	107,688	86,683	15,804,291	12,790,378
	Ploy Propylene Bag	1,773,077	1,739,382	35,260,650	27,335,929
	Closing Balance :			51,113,374	40,464,351
37.00	SPARE AND ACCESSORIES CONSUMED:				
	Break-up of the above amount is given below:				
	Water Treatment Plant			-	19,050
	Sulphuric Acid Plant-II			869,832	7,936,430
	Phosphoric Acid Plant-II			208,036	1,622,833
	Granulation Plant			201,197	1,799,743
	Polythene Plant			91,200	-
	TSP Plant			-	1,727,896
	Workshop-Mechanical			-	52,800
	Workshop-Electrical			684,889	1,676,815
	Conveyor Belt			-	6,896,511
	Instrument Workshop			382,747	-
	Shoval Loader-R & M			389,858	1,934,930
	Jetty & Unloading			241,408	3,462,384
	Closing Balance :			3,069,167	27,129,392
38.00	STORE CONSUMED:				
	Break-up of the above amount is given below:				
	Water Treatment Plant			979,365	354,803
	Sulphuric Acid Plant-I			76,714	-
	Sulphuric Acid Plant-II			21,378,335	30,657,780
	Phosphoric Acid Plant-II			9,322,809	4,633,880
	Granulation Plant			8,415,080	6,306,619
	Polythene Plant			46,180	12,465
	TSP Plant			5,814,417	6,157,072
	Workshop-Mechanical-I			1,395,742	1,849,207
	Workshop-Mechanical-II			1,206,551	191,031
	Workshop-Electrical			402,275	2,234,958
	Conveyor Belt			314,621	2,744,080
	Instrument Workshop			257,105	2,229,789
	S.L. Garage			11,925,451	5,536,032
	Office (Colony)			4,179,760	1,673,115
	GTG Plant			75,178	92,919
	Jetty			14,697,767	3,222,832
	Laboratory			609,704	18,943
	Vehicles			-	8,101
	E.T.P			230,390	354,961
	Computer & Accessories			246,581	1,076,359
	Ball Mill			566,013	1,482,817
	Closing Balance :			82,140,039	70,837,764

S.L No.	Particulars	June 30, 2023	June 30, 2022
39.00	REPAIR AND MAINTENANCE:		
	Break-up of the above amount is given below:		
	Water Treatment Plant	440,000	493,089
	Sulphuric Acid Plant- II	1,892,350	13,340,218
	Phosphoric Acid Plant - I	-	27,416
	Phosphoric Acid Plant - II	2,544,815	7,981,278
	Granulation Plant	5,461,974	5,059,435
	Polythene Plant	728,563	295,677
	Shovel Loader Running and Maintenance	13,920	41,180
	Jetty Repair	628,698	92,667
	M-2 Plant	839,442	1,022,249
	Workshop (Mech)	862,466	2,920
	Workshop (Elect)	30,081	6,780
	G.T.G.	9,000	-
	Crane Hire	-	11,860
	Closing Balance :	13,451,309	28,374,769
40.00	OTHER FACTORY OVERHEAD (VARIABLE):		
	Break-up of the above amount is given below:		
	Contract Labour	25,442,630	24,986,433
	Improved Diet	5,855,040	5,420,025
	Insertion of TSP Bag	576,405	263,280
	Carriage Inward	68,664	25,346
	Water Charges	19,413,403	21,433,832
	Chemicals	487,739	198,216
	Bagging and Stackings	3,921,799	3,203,575
	Store Handling	6,812,945	2,641,892
	Re-bagging Expenses	41,959	71,542
	Indirect Materials (Catalyst)	6,128,174	500,000
	Cost of Lump Sulphur Production	108,953	183,408
	Caustic for E.T.P Plant	1,450,241	798,002
	Other Welfare Expenses	294,000	136,000
	Other Welfare Expenses	4,849,448	-
	Closing Balance :	75,451,400	59,861,551
41.00	OTHER FACTORY OVERHEAD (FIXED):		
	Break-up of the above amount is given below:		
	Repair and Maintenance of factory building	16,727,455	13,028,279
	Liveries and Uniforms	4,702,715	3,007,497
	BSTI Marking Fees	2,160,000	2,160,000
	Medical Expenses	543,629	1,053,051
	Death Compensation	283,840	1,287,454
	TA/DA Expenses	1,372,631	321,311
	Printing & Stationary	639,983	634,140
	Advertisement	808,629	990,096
	Club Expenses	391,325	792,708
	Entertainment	650,000	300,000
	Games, Sports & Recreation	440,000	180,000
	Prize Award & Honorarium	1,427,000	900,000
	Rent, Rates & Taxes	9,500,000	10,946,050
	Sanitation Expenses	1,200,000	1,000,000
	Scholarship & Grants	220,000	-
	Training Expenses	560,000	500,000
	Vehicle Running Exp.	1,200,000	800,000
	Vehicle Hiring Exp.	8,000,000	8,950,000
	Vehicle Repair & Maintenance	200,000	390,000
	Watch & Ward Exp.	17,000,000	14,500,000
	Ceremonial Exp	200,000	290,000
	Closing Balance :	68,227,207	62,030,586

TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME BUDGET VARIANCE
For The Year Ended 30 June 2023

Particulars	Budget (Tk.)	Actual (Tk.)	Variance Favorable/ (Unfavorable)
Sales (Metric Ton):			
TSP	100,000	80,943.9	(19,056.1)
Cost of Production (Figures in Taka):			
Gross Sales Revenue	8,441,814,000	7,870,839,847	(570,974,153)
Communication & VAT	49,741,000	85,470,667	(35,729,667)
Net Sales Revenue	8,392,073,000	7,785,369,180	(606,703,820)
Less: Cost of Goods Sold	7,337,593,000	6,556,991,170	780,601,831
Gross Profit	1,054,480,000	1,228,378,011	173,898,011
Less: Other Operating Expenses:			
Salary & Allowance (Admin)	190,550,000	125,281,501	65,268,499
Salary & Allowance (Sales)	21,777,000	14,495,685	7,281,315
General Admin Expenses	119,171,000	114,181,460	4,989,540
Head Office Management Expenses	200,000,000	200,000,000	-
Selling and Distribution Expenses	310,067,000	226,574,333	83,492,667
Research & Development Expenses	2,000,000	-	2,000,000
Sub-Total:	843,565,000	680,532,979	163,032,021
Operating Profit	210,915,000	547,845,032	336,930,032
Add: Miscellaneous Income	41,930,000	105,756,762	63,826,762
Less: Financial Expenses	13,000,000	2,513,162	10,486,838
Total Profit:	239,845,000	651,088,632	411,243,632



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of cost of goods sold budget variance

For The Year Ended 30 June 2023

Particulars	Budget (Tk.)	Actual (Tk.)	Variance Favorable/ (Unfavorable)
Production (Metric Ton):	100,000	87,514	(12,486)
Variable Cost:			
Raw Material Consumed	6,212,512,000	5,784,366,309	428,145,691
Chemical Consumed	4,253,000	2,945,962	1,307,038
Packing Material Consumed	63,714,000	51,113,374	12,600,626
	6,280,479,000	5,838,425,645	442,053,355
Factory Overhead (Variable):			
Gas (Used for Fuel)	51,786,000	43,222,166	8,563,834
Electricity (PDB)	234,522,000	143,734,123	90,787,877
Spare, Accessories & Stores Consumed	80,000,000	3,069,167	76,930,833
Overhauling Expenses	30,000,000	-	30,000,000
Store Consumed & Maintenance	40,000,000	82,140,039	(42,140,039)
Repair & Maintenance	50,000,000	13,451,309	36,548,691
Other Variable Overhead	80,700,000	75,451,400	5,248,600
Total Factory Overhead:	567,008,000	361,068,203	205,939,797
Total Variable Cost:	6,847,487,000	6,199,493,848	647,993,152
Fixed Cost:			
Direct Factory Salary & Wages	228,660,000	239,175,384	(10,515,384)
Fixed Factory Overhead:			
Indirect Salary and Wages	103,441,000	110,385,509	(6,944,509)
Factory Insurance	9,000,000	7,757,292	1,242,708
Factory Depreciation	45,557,000	70,750,034	(25,193,034)
Other Factory Overhead	95,598,000	68,227,207	27,370,794
Total Fixed Factory Overhead:	253,596,000	257,120,042	(3,524,042)
Total Fixed Cost:	482,256,000	496,295,426	(14,039,426)
Total Manufacturing Cost:	7,329,743,000	6,695,789,274	633,953,726
Add: Opening Work-in-Process	14,852,000	35,748,132	(20,896,132)
Total Goods in Process:	7,344,595,000	6,731,537,405	613,057,595
Less: Closing Work-in-Process	35,748,000	15,692,592	20,055,408
Cost of goods Manufactured:	7,308,847,000	6,715,844,813	593,002,187
Add: Opening Stock of Finished Goods	77,601,000	76,638,466	962,534
Total Cost of Goods Available:	7,386,448,000	6,792,483,280	593,964,721
Less: Closing Stock of Finished Goods	53,855,000	235,492,110	(181,637,110)
Cost of Goods Sold:	7,332,593,000	6,556,991,170	775,601,831



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Annexure - I

Schedule of Property, Plant and Equipment
As at 30th June 2023

SL No.	Particulars	Value at Cost			Rate (%)	Depreciation			Written down value at 30 June 2023
		Opening Balance (1st July 2022)	Addition during the year	Deletion/Adjustment during the year		Closing Balance (30 June 2023)	Charge for the year	Disposal/Transfer during the year	
1	Land & Land Development	54,585,342	-	-	0%	-	-	-	54,585,342
2	Building & other construction	349,916,959	-	-	5%	349,916,959	7,109,451	302,852,473	47,064,486
3	Plant & Machinery	1,223,551,463	227,000	-	10%	1,223,778,463	64,106,442	920,157,575	303,620,888
4	Vehicle & Locomotives	39,650,741	3,600,000	-	20%	43,250,741	3,596,847	31,337,574	11,913,167
5	Office Equipment	17,129,606	30,996	-	15%	17,160,602	1,279,148	14,570,242	2,590,360
6	Factory Equipment	42,063,217	-	-	15%	42,063,217	2,127,447	37,071,421	4,991,796
7	Furniture & Fixture	9,723,978	143,868	-	15%	9,867,846	552,719	8,280,254	1,587,592
8	other Assets	8,014,521	-	-	15%	8,014,521	163,647	7,941,960	72,561
	Total at 30 June, 2023	1,744,635,828	4,001,864	-		1,748,637,692	78,935,701	1,322,211,499	426,426,193

Total at 30 June, 2022	1,644,637,275	99,998,553	-	1,744,635,828	71,803,032	-	1,243,275,798	501,360,030
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Allocation of Depreciation

Factory Depreciation (Factory)
General Administration Depreciation (Admin)

June 30, 2023 Taka	June 30, 2022 Taka
70,750,034	64,753,955
8,185,667	7,049,074
78,935,701	71,803,030

Freehold Land - 75.8150 Acres
Leasehold Land - 23.6134 Acres
Total Land - 99.4284 Acres



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMMITED
Schedule Of House Building Loan
As at 30th June 2023

Annexure - 2

SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
01	1008	MD. NUR NABI	A.O.(AD)	1,118,230		-	1,118,230
02	1639	Mostafa Kamal	A.Superintendent	789,990		100,000	689,990
03	1588	Sayeed Ahmed	A.Superintendent	454,038		80,000	374,038
04	1651	Pijuse Kanti Baidya	Sr. Forman	997,104		80,000	917,104
05	2039	Nur Mohammed	Assitt. Eng (Electr)	31,922		31,922	-
06	2033	Tridip Kumer Barua	Sr. Forman	512,880		75,000	437,880
07	2096	Abdul Haque	Sr. Forman	315,604		315,604	-
08	1350	Nazmin Khanam	A.A.O	332,747		45,000	287,747
09	1329	Syeda Shamim Ara Begum	A.A.O	349,347		60,000	289,347
10	1327	Md. Shaheen	A.A.O	775,509	96,000	44,000	731,509
11	1473	Shamsul Huda	A.A.O	194,500		17,000	273,500
12	1348	Anower Hossain	A.O	327,882		45,000	282,882
13	1306	Md.Mahfuzur Rahman	A.S.O	556,107		100,000	456,107
14	1494	Md.Nurul Haque	A.M.O	453,300		31,500	421,800
15	2355	Md.Mosharaf Hossain	S.A.T.O	344,800		28,000	316,800
16	1559	A.K.M Mamunur Rashid	A.Superintendent	191,785		191,785	-
17	1753	Mahmudul Haque	S.A.T.O	156,334		30,000	126,334
18	2032	Ratan Kumer Sen	Superitt.	336,000		40,000	296,000
19	1063	Md.Nur Nabi (Account)	O.A	656,094		656,094	-
20	2037	MD. JASHIM UDDIN	SAC	1,146,369		-	1,146,369
21	1771	Jannatul Ferdouse	Senior Forman	97,700	453,000	50,000	500,700
22	1941	Asma Khanam	Sub.Asst.Chemist	445,000		87,000	358,000
23	1386	Fahmida Akter	A.A	355,000		30,000	325,000
24	2405	Md.Iqbal Hossen	SUB.Asst.Tec.Officer	300,000		16,100	283,900
25	2353	Abul Khayer	Senior Forman	337,000		26,000	311,000
26	4029	Md. Monir Hossen	Senior Forman	-	500,000	-	500,000
Sub Total:				11,575,242	1,049,000	2,180,005	10,444,237
27	1296	MD. ABDUL MOMEN	P.IMAM	352,300		35,000	317,300
28	1297	ABUL HASHEM	P.IMAM	176,000	200,000	50,000	326,000
29	1366	MAHFUZ MEAH	U.D.A	638,720		90,000	548,720



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
30	1407	Rafiqul Islam	R.S	79,500	95,000	7,000	167,500
31	1412	Shakilur Rahman	U.D.A	343,000		27,000	316,000
32	1208	Mohammed Ali	Fireman	284,800		16,000	268,800
33	1213	MOKHLESUR RAHMAN	F.M	103,667		22,500	81,167
34	1302	HARUN OR RASHID	F.M	14,417		14,417	-
35	1349	SHANGKAR CHANDRA PAUL	F. INSPAC	575,863		70,000	505,863
36	1498	Abdul Khaled Azad	A.A	137,000		50,000	87,000
37	1466	Shahidul Islam	A.A	298,000		29,200	268,800
38	1242	RANJIT KUMER DAS	DRIVER	341,842		55,000	286,842
39	1205	MD. DALIL UDDIN	DRIVER	355,760		50,000	305,760
40	1372	MD. MONIRUZZAMAN	S.G	205,740		28,000	177,740
41	1374	MD. KAMAL UDDIN	DRIVER	393,580		20,000	373,580
42	1405	Ahad ali Khan	Driver	177,500		15,000	162,500
43	1406	Ferdous Shamim	S.S	177,500		15,000	162,500
44	1195	ABU ZAFAR SADEQUE	S.H	213,786		100,000	113,786
45	1336	MD. SHAH ALAM	S.G	116,940		20,000	96,940
46	1200	MD.MOSTUFA	S.G	96,432		16,000	80,432
47	1301	NAZRUL ISALM	S.G	32,932		10,000	22,932
48	1353	ABDUR RAHMAN	S.G	98,040		23,000	75,040
49	1387	Anamul Haque	S.Guard	184,800		16,000	168,800
50	1395	Sheikh Moshir Rahman	S.Guard	187,400	99,000	14,000	272,400
51	1399	Sheikh Kamrul Islam	S.Guard	184,800	40,000	16,000	208,800
52	1400	Khorshed Alam	S.Guard	184,800		16,000	168,800
53	1042	MRS SALEHA BEGUM	A.T	623,000		252,000	371,000
54	1048	DIN MOHAMMED	A.T	373,580		373,580	-
55	1278	SHARIF MD. SHAH KAMAL	A.T	413,105		60,000	353,105
56	1285	MRS SUMSUN NAHER	A.T	226,000		30,000	196,000
57	1299	GOPASHREE	A.T	274,000		50,000	224,000
58	1315	SULTANUL ALAM	A.T	235,000		30,000	205,000
59	1337	MRS FATEMA PERVIN	A.T	614,000		60,000	554,000
60	1338	QUAMRUN NAHER	A.T	771,000		85,000	686,000
61	1352	KHODAZA .AH. KHAN	A.T	1,000,105		120,000	880,105
62	1355	HARADHAN CHANDRARA BARMA	A.T	662,263		160,000	502,263
63	1360	ABDUL ALIM	A.T	471,620		118,000	353,620



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
64	1363	MIR MOHI UDDIN	A.T	365,227		53,000	312,227
65	1365	MD. SAIFUL ISLAM	A.T	386,480		386,480	-
66	1375	RAHIMA BEGUM	A.T	189,200		26,000	163,200
67	1378	SHAHANA BEGUM	A.T	776,500		-	776,500
68	1459	Solaiman Bhuiya	Sr.Clack	177,500		15,000	162,500
69	1347	SHAHIDUL ISLAM	U.D.A	754,814		70,000	684,814
70	1441	Shahadat Hossain Chy.	O.A	225,000		20,000	205,000
71	1439	Safiu Azam	O.A	235,000	112,000	20,000	327,000
72	1311	ABDUL JABBAR	MUAJIN	157,338	100,000	18,000	239,338
73	1260	MD. HUMAYAN KABIR	L.D.A-2	244,540		36,000	208,540
74	1357	HAFIZ MD. KHAIRUL ALAM	L.D.A-2	667,091		83,000	584,091
75	1458	Fazlul Haque Bhuiya	Sr.Clack	140,000		40,000	100,000
76	1467	Ahsan Ullah	O.A	194,500	91,000	13,500	272,000
77	1326	JASHIM UDDIN	UDA	800,980		61,000	739,980
78	1411	Alamgir Hassain	Record Keeper	185,600	89,000	16,000	258,600
79	1148	LAL MOHAN DAS	R.S	46,052		-	46,052
80	1286	ABDUL MAJID	R.S	199,772		24,400	175,372
81	1234	MD. ABDUL KHALEQUE	UDA	206,640		206,640	-
82	1418	A.R AHMED	SR.CLERK	176,620		176,620	-
83	1465	A.S.M.Abdul Hannan	Com.Op.	150,000		50,000	100,000
84	1453	Shibu Mali	Suiper	92,000		6,400	85,600
85	1389	Md.Motiur Rahman	S.G	92,000		8,000	84,000
86	1392	Mohammed Ali Talukder	S.G	188,800		16,000	172,800
87	1474	Md. Mozammel Haque	R.Keper.	92,000		3,200	88,800
88	1513	Md. Harun-or-Rashid	R.S	92,800		92,800	-
89	1448	Dipak Barua	R.S	188,800		16,000	172,800
90	1447	Md.Abul Hossain	R.S	188,800		16,000	172,800
91	1512	Md. Kabir Hossain	R.S	92,000	100,000	8,000	184,000
92	1491	Milon Mali	Suiper	92,000		8,000	84,000
93	3007	Md. Niaz Kamal	OACCOP.	384,700		9,300	375,400
94	1499	Ula Mong Marma	Driver	247,300		19,000	228,300
95	1410	Atikur Rahman Chy.	J.Clark	185,000		30,000	155,000
96	1477	Masuda Khatun	O.A	370,000		12,000	358,000
97	1402	Md.Sazzad Hossain	S.A.F.I	285,600		22,000	263,600



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
98	1430	Md.Mosharaf Hossain	S.Clark	185,000		15,000	170,000
99	1305	Md.Amir Hossain	R.Kep.	185,000	100,000	15,000	270,000
100	1416	Md.Sayem Akbar	S.G	92,000		8,000	84,000
101	3003	Abu Mohammed Ismail	Compaundar	185,000	200,000	15,000	370,000
102	1143	JADU RAM DAS	R.S	6,243		-	6,243
103	1333	SHEIKH ALI AHMED	A.T	40,000		40,000	-
104	1167	ABDUL HAKIM	F.M	7,510		-	7,510
105	1204	MD. MASUD CHY	S.A.F.I	122,957		20,000	102,957
106	1211	SHAHIDUL ISLAM	S.G	16,283		16,283	-
107	1314	MD. MAKSUDUR RAHMAN	U.D.A	149,077		18,000	131,077
108	1361	MR. SERAJUL HOQ TALUKDER	DRIVER	21,252		21,252	-
109	1383	Md. Amzad Hossen	UDA	397,000		30,000	367,000
110	1502.A	M.M Yousuf Ali	Senior Store Keeper	178,600	185,000	14,000	349,600
111	1501	Md. Sanaullah	S.I	178,600		14,000	164,600
112	1462	Md.Mijanur Rahman	AT	297,700		23,000	274,700
113	1461	Tareq-e-Salman	AT	297,700		23,000	274,700
114	1428	Md. Jafor Hossen	R.S	100,000		5,600	94,400
115	1426	Bellal Mollik	S.G	100,000		5,600	94,400
116	1479	Md. Younus	Helper	100,000		5,600	94,400
117	3015	Yousuf Ali	AT	-	256,000	-	256,000
118	1507	Md. Edrish Ali	S.G	-	100,000	-	100,000
119	3002	Md. Rubel Hossen	S.F.F	-	100,000	-	100,000
120	1495	Md. Abdul Kalam	S.G	-	100,000	-	100,000
121	1510	Md. Osman Gani	ASI	-	119,000	-	119,000
122	1432	Md. Nurul Haque	ASI	-	185,000	-	185,000
123	1388	Md. Selim Ullah	S.G	-	50,000	-	50,000
124	1359	HABIBUR RAHMAN	R.S	163,894		-	163,894
Sub Total:				23,313,262	2,321,000	4,035,372	21,598,890
125	2224	MIZANUR RAHMAN	M.T	126,500		13,500	113,000
126	2326	Md. Soleman	M.T	243,500		12,600	230,900
127	2383	Jamal Uddin	M.T	181,000	89,000	16,000	254,000
128	2121	MD. SHAH ALAM	M.T	475,588		50,000	425,588
129	2290	Ahad Ali	M.T	296,000	193,000	24,000	465,000
130	2234	Md. Ramjan Ali	H.S.T	185,000		15,000	170,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
131	2352	Md. Abu Bakkar Siddiq	H.S.T	162,500		90,000	72,500
132	2368	Md. Mahfuzul Haque	S.T-1	219,300	200,000	17,000	402,300
133	2375	Md. Rezaul Haque	M.T	226,000		19,000	207,000
134	2091	BAKTEAR UDDIN	M.T	525,772		55,000	470,772
135	2081	ABU ZAFAR CHOKDER	M.T	205,380	400,000	32,000	573,380
136	2145	ZAHIDUL ISLAM	M.T	534,166		56,000	478,166
137	2264	MD. KABIR HOSSIN	S.T-1	446,216		44,000	402,216
138	2336	Md. Ekramul Haque	H.S.T	164,000		36,000	128,000
139	2349	Forhad Hossain	H.S.T	177,500		15,000	162,500
140	2373	Md. Shahabuddin	H.S.T	164,000		36,000	128,000
141	2068	MD. SAIFUDDIN	M.T	532,520		56,000	476,520
142	2351	Md. Anwarul Azim	S.T-1	185,000		15,000	170,000
143	2386	Md. Zaherul Islam Liton	HST	148,000	134,000	12,000	270,000
144	2185	SALAH UDDIN AHMED	M.T	858,820		101,000	757,820
145	2041	NURUL KABIR	H.S.T	101,296		14,960	86,336
146	2048	MD. SALAH UDDIN CHY	M.T	498,760		51,000	447,760
147	2172	HARUN OR RASHI	MT	664,596		50,000	614,596
148	2226	NASIR UDDIN	M.T	38,489		30,000	8,489
149	2034	MD. SHEIK AHMED	M.T	614,311		47,000	567,311
150	2346	Salah Uddin	H.S.T	177,500		15,000	162,500
151	2259	KHAND HARUN OR RASHI	M.T	646,392		72,000	574,392
152	2040	MD. ZAHED HOSSAIN CHY.	S.T-1	475,997		45,000	430,997
153	2130	REZAUL KARIM	S.T-2	44,796		7,460	37,336
154	2122	MD. JASHIM UDDIN	S.T-2	171,296		22,460	148,836
155	2261	AZAZUL ISLAM	H.S.T	474,676		66,430	408,246
156	2115	MD. ABUL BASHAR KHAN	M.T	450,439		49,000	401,439
157	2277	Saifuddin Sumon	H.S.T	177,500		15,000	162,500
158	2288	Md. Abdur Rahman	M.T	189,000	202,000	16,000	375,000
159	2105	MOKTER AHMED	M.T	108,944		50,000	58,944
160	2207	MD. BELAYET HOSSAIN	M.T	100,763		13,430	87,333
161	2328	Md. Kalim Ullah	M.T	217,000		7,200	209,800
162	2329	Md. Ataur Rahman	M.T	277,000		13,800	263,200
163	2173	HUMAYAN KABIR	H.S.T	214,525		29,930	184,595
164	2266	MD. SADEQUE ALI TALUK	M.T	256,603		48,550	208,053



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
165	2440	Md.Mojibul Haque	H.S.T-1	87,000		8,000	79,000
166	2196	MASUD RANA	M.T	883,440		108,000	775,440
167	2107	KHEER MOHAN DAS	H.S.T	140,174		80,000	60,174
168	2225	MD. BAKTEAR UDDIN	S.T-1	499,955		51,000	448,955
169	2273	Shariful Alam	H.S.T	177,500	173,000	15,000	335,500
170	2275	Naziul Haque	H.S.T	246,100		19,000	227,100
171	2283	Mamduzur Rahman	H.S.O	155,400	159,000	14,000	300,400
172	2262	MD. AMIR HOSSAIN	M.T	893,974		68,000	825,974
173	2337	Md.Imam Hossain	MT	185,000	238,000	15,000	408,000
174	2354	Din Mahammed	M.T	164,000	146,000	36,000	274,000
175	2331	Khurshid Alam	M.T	238,500		21,000	217,500
176	2396	Sudhansu Kumar Mandol	H.S.T	92,000	200,000	8,000	284,000
177	2367	Md.Moniruzzaman	S.T-1	185,000	200,000	15,000	370,000
178	2424	Md.Golam Kibria	H.S.T	147,500	92,000	12,000	227,500
179	2099	KHAN KAISER	M.T	420,936		56,120	364,816
180	2330	Jobayrul Hoque	M.T	297,600	158,000	26,000	429,600
181	2318	MD. IDRISH ALI	E.L.H	100,650		100,650	-
182	2479	Md. Morshed Alam	S.T-1	64,500	102,000	5,000	161,500
183	2492	Md. Abu Anwar Hossen	S.T-2	79,400	100,000	6,000	173,400
184	2410	Md. Kamal	H.S.T	124,000		10,000	114,000
185	2477	Kajal Baruya	H.S.T	183,600	125,000	14,000	294,600
186	2278	Md. Taire Azam	H.S.T	198,500		15,000	183,500
187	2461	Md. Shahid Hassan	S.T-2	198,000		18,000	180,000
188	2469	Shomel Baruya	S.T-2	89,300	100,000	7,000	182,300
189	2301	Md. Aktaruzzaman	M.T	317,600		24,000	293,600
190	2493	Md. Anisur Rahman	S.T-2	79,400		6,000	73,400
191	2418	Abdul Kader Bhuiya	H.S.T	99,250	200,000	7,500	291,750
192	2437	Golam Faruk	H.S.T	124,000		10,000	114,000
193	4011	Md. Joynal Abedin	M.T	198,500		15,000	183,500
194	2428	Md. Nur Nobil Salim	S.T-1	129,000	88,000	10,000	207,000
195	2425	Shah Emran	H.S.T	148,800	40,000	12,000	176,800
196	2474	Md.Solaiman Bahadur	M.T	185,000		9,800	175,200
197	2379	Md.Abul Kalam	H.S.T	195,000		10,500	184,500
198	2438	Md. Shahid Ullah	M.T	150,000		8,400	141,600



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
199	2422	Md. Kamruzzaman	H.S.T	135,000		7,000	128,000
200	2470	Md. Golam Nur	S.T-2	65,000		3,500	61,500
201	2486	Md. Jashim Uddin	S.T-2	80,000		4,200	75,800
202	2411	Md. Hanif	H.S.T	120,000		6,300	113,700
203	2465	Md. Shahjahan Howlader	Helper Cleaner	75,000	89,000	4,200	159,800
204	2466	Md. Delwar Hossen	S.S.T	75,000		4,200	70,800
205	2494	Md. Johirul Islam	S.S.T	90,000	100,000	4,900	185,100
206	2485	Md. Akbar Hossen	S.T-2	100,000		5,600	94,400
207	2534	Shamsul Alam	Medical Helper	-	79,000	-	79,000
208	2299	Alimuzzaman	H.S.T	-	200,000	-	200,000
209	2538	Md. Lahu Mia	Medical Helper	-	100,000	-	100,000
210	2409	Md. Bodi Alam	H.S.T	-	151,000	-	151,000
211	2447	Md. Alamgir	SST	-	100,000	-	100,000
212	2449	Md. Nazmul Islam	SST	-	100,000	-	100,000
213	2442	Md. Jahidul Islam	SST	-	100,000	-	100,000
214	2404	Sheuli Akter	HST	-	200,000	-	200,000
215	2505	Md. Sarwar Hossen Sikder	Fifty Habd	-	100,000	-	100,000
216	2467	Abdus Sattar	SST	-	100,000	-	100,000
217	2513	Md. Jamal Hossen	Wood Handler	-	100,000	-	100,000
218	2539	Sujon Kumar Ray	Medical Helper	-	30,000	-	30,000
219	2540	Ahsan Ullah	Hand Barker	-	58,000	-	58,000
220	2468	Md. Monir Hossen	ST-2	-	100,000	-	100,000
221	2406	Abul Kalam	HST	-	200,000	-	200,000
222	2407	Md. Khokon	ST-1	-	183,000	-	183,000
223	2423	Alauddin	HST	-	145,000	-	145,000
224	2527	Shorab Hossen	Loader	-	88,000	-	88,000
225	2448	Md. Altab Hossen	SST	-	100,000	-	100,000
226	2439	Md. Abu Hena Mostafa Kamal	MT	-	160,000	-	160,000
227	2311	Anichur Rahman	ST-1	-	200,000	-	200,000
228	2517	Md. Faruk Saradar	RSP Repair	-	100,000	-	100,000
229	2500	Md. Anbul Khayer	MT	-	283,000	-	283,000
230	2365	Jafor Ahmed	ST-1	-	200,000	-	200,000
231	2524	Md. Golam Mostofa	Medical Helper	-	52,000	-	52,000
232	2417	Md. Humayun Kabir	HST	-	200,000	-	200,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
233	2464	Md. Haider Ali	SST	-	100,000	-	100,000
234	2503	Md. Yousuf Ali	Utility Man	-	76,000	-	76,000
235	2414	Md. Salaudain	ST-1	-	164,000	-	164,000
236	2294	Khondokar Yasin Arafat	HST	-	200,000	-	200,000
237	2491	Md. Ismail Hossen	S.T-2	80,000		4,200	75,800
Sub Total:				20,255,224	7,497,000	2,264,390	25,487,834
238	1829	Md. Abul Hossain	H.S.O	185,000		15,000	170,000
239	1862	Md. Abdul Gafur	M.O	266,800		40,000	226,800
240	1758	MD. ELIAS	H.S.O	239,940		27,000	212,940
241	1765	MD. YOUSUF	SO-2	60,940	100,000	12,000	148,940
242	1787	Md. Alamgir Hossain	M.O	296,000		24,000	272,000
243	1896	RAHAT ALI	H.S.O	261,200		23,000	238,200
244	1955	Md. Abdul Mannan Talukder	H.S.O	74,000		6,000	68,000
245	1994	Md. Abdul Hai	S.S.O	87,600		30,000	57,600
246	1757	IQBAL JABED	M.O	66,549		60,000	6,549
247	1762	MD. AZAHARUL ISLAM	M.O	148,960		27,000	121,960
248	1919	Bonoful Barua	H.S.O	166,000		14,000	152,000
249	1693	ALMAS DULAL	M.O	355,046		355,046	-
250	1860	Md. Jamal Uddin	M.O	300,000	61,000	25,000	336,000
251	1760	MD. NURUL ISLAM	M.O	540,660		58,000	482,660
252	1891	Md. Khalil Ullah	H.S.O	279,400		-	279,400
253	1991	Md. Amzad Hossain	SSO	141,700		11,000	130,700
254	1761	SERAJUL ISLAM	M.O	78,758		13,000	65,758
255	2003	Kamol Chandro Das	H.S.O	346,600		26,000	320,600
256	1585	MUJIBUR RAHMAN	M.O	128,680		23,000	105,680
257	1755	MD. KHORSHED ALAM	M.O	141,000		30,000	111,000
258	1864	Md. Obaidul Haque	H.S.O	185,000		15,000	170,000
259	1766	MD. LOKMAN	H.S.O	287,937		33,000	254,937
260	1783	Md. Emran Hossain	M.O	370,000		30,000	340,000
261	1946	Md. Akbor Khan	S.O-1	78,000		7,000	71,000
262	1996	Md. Hossain	H.S.O-1	74,000		74,000	-
263	1854	Md. Jahangir Alam	M.O	277,000		23,000	254,000
264	1781	Mofizul Islam	H.S.O	132,000	200,000	12,000	320,000
265	1823	REAZUL KARIM	H.S.O	64,800		20,000	44,800



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
266	1887	Md. Moniruzzaman	S.O-1	185,000		15,000	170,000
267	1892	Md. Rafiqul Islam	S.O-2	92,000	165,000	8,000	249,000
268	1743	MD. KAMAL UDDIN	M.O	418,838		418,838	-
269	1686	ABU TAHID KHAN	M.O	745,680		102,000	643,680
270	1878	Mrs. Rehena Begum	H.S.O	185,000		15,000	170,000
271	1879	Trisna Barua	S.O-1	272,200		22,000	250,200
272	1812	SHAHIDUL ISLAM	M.O	206,524		21,000	185,524
273	1882	ABUL HASHIM	S.O-2	226,800		17,000	209,800
274	4005	Md. Yousuf Ali	S.O-2	99,250	100,000	7,500	191,750
275	1797	Md. Jahir Shah	M.O	327,500		25,000	302,500
276	1920	Md. Rabiul Hoque	H.S.O	99,250	147,000	7,500	238,750
277	1776	Md. Raihan Habib	M.O	347,300		27,000	320,300
278	4014	Mostafa Kamal	M.O	395,000	400,000	50,000	745,000
279	1796	Md. Khairul Islam	S.O-1	198,500		15,000	183,500
280	1917	Md. Shahjahan	S.O-1	148,800		12,000	136,800
281	4004	Md. Yousuf Ali	S.O-2	84,300	96,000	7,000	173,300
282	4010	Md. Shahjahan	Helper Cleaner	84,300	100,000	7,000	177,300
283	1895	Md. Jakir Hossen	S.O-2	99,250	122,000	7,500	213,750
284	1951	Md. Iqbal Hossen	S.O-1	94,250	51,000	7,500	137,750
285	1952	Md. Shahab Uddin	M.O	148,800		12,000	136,800
286	1831	Nurul Amin	H.S.O	198,500		15,000	183,500
287	1763	Ferdous Begum	H.S.O	198,500		15,000	183,500
288	4012	Md. Nur Nobil	H.S.O	119,100		9,000	110,100
289	1950	Md. Babor Hossen	S.O-1	159,000		8,400	150,600
290	1902	Biplob Mali	S.O-1	115,000	111,000	6,300	219,700
291	4017	Md. Omar Faruk Rubel	S.O-1	200,000		10,500	189,500
292	2361	Md. Omar Faruk	S.O-1	200,000		10,500	189,500
293	2490	Md. Solaiman	S.O-2	75,000	100,000	4,200	170,800
294	1954	Siddiq Ahmmed	H.S.O	175,000		9,100	165,900
295	4025	Md. Omar Faruk	S.S.O	80,000		4,200	75,800
296	4023	Md. Kabir Ahmed	Forth Hand	90,000		4,900	85,100
297	4009	Md. Nur Islam Khan	Helper Cleaner	85,000	100,000	4,900	180,100
298	4042	Md. Kabir Hossen	Helper Cleaner	90,000		4,900	85,100
299	1790	Md. Saiful Islam	H.S.O	-	200,000	-	200,000



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
300	2430	Md. Faridul Islam	S.O-1	-	162,000	-	162,000
301	1986	Md. Anamul Hoque	SSO	-	100,000	-	100,000
302	1989	Md. Abul Kalam	SSO	-	100,000	-	100,000
303	4065	Md. Shawkat Ali Sheikh	Stenslior	-	100,000	-	100,000
304	4007	Md. Mofizur Islam	SO-2	-	100,000	-	100,000
305	4043	Md. Jakir Hossen Hawlader	Helper Cleaner	-	79,000	-	79,000
306	1821	Md. Masud Rana	SO-1	-	200,000	-	200,000
307	4002	Md. Mukter Ali	SO-1	-	200,000	-	200,000
308	1782	Md. Mizanur Rahman	MO	-	400,000	-	400,000
309	4063	Md. Amir Hossen Mollick	Air.Com.Cleaner	-	58,000	-	58,000
310	1981	Nazim Uddin	HSO	-	200,000	-	200,000
311	1998	Anowara Begum	HSO	-	200,000	-	200,000
312	1939	Monirul Islam	SO-2	-	100,000	-	100,000
313	4036	Masrul Alam	MO	-	396,000	-	396,000
314	1820	Md. Shaharul Islam	SO-1	-	200,000	-	200,000
315	4062	Abdul Kuddus Biswas	Helper Cleaner	-	58,000	-	58,000
316	1873	Shah Alam Bhuiya	MO	-	384,000	-	384,000
317	4030	Sarwar Jahan Khan	HSO	-	200,000	-	200,000
318	1885	Md. Kamal Uddin	SO-1	-	200,000	-	200,000
319	1802	Ariful Islam	MO	-	400,000	-	400,000
320	2303	Selina Akter	HSO	-	200,000	-	200,000
321	1883	Md. Alamgir Hossen	HSO	-	200,000	-	200,000
322	1984	Md. Elahi Box	SSO	-	100,000	-	100,000
323	1881	Md. Mohibul Alam	SO-1	-	200,000	-	200,000
324	1819	Md. Alamgir Hossen	SO-1	-	200,000	-	200,000
325	4034	Md. Liyakot Ali Miah	MO	-	400,000	-	400,000
326	4006	Md. Altaf Hossen	Helper Cleaner	100,000	-	21,000	79,000
Sub Total:				11,977,212	7,190,000	1,964,784	17,202,428

Total: 67,120,940 18,057,000 10,444,551 74,733,389



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
Schedule Of Motor Cycle Loan

As at 30th June 2023

Annexure - 3

SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
01	1008	NURUN NOBI	A.OPE.O	48,000.00		-	48,000.00
02	1380	Aynul Haque Pappu	Assit. Manager (Security)	44,000.00		40,000.00	4,000.00
03	2032	Ratan Kumar Sen	A.Superintendent	44,000.00		40,000.00	4,000.00
04	1559	A.K.M Mamunur Rashid	A.Superintendent	44,000.00		44,000.00	-
05	1753	Mohmodul Hoque	S.A.T.O	68,000.00		40,000.00	28,000.00
06	2096	Abdul Hoque	Sr.Forman	64,000.00		64,000.00	-
07	1327	Md. Shaheen.	A.A.O	35,000.00		13,500.00	21,500.00
Sub Total:				347,000.00	-	241,500.00	105,500.00
08	1296	Abdul Momen	Pesh. Imam.	75,000.00		34,000.00	41,000.00
09	1383	Md. Amzad Hossain	UDA	48,000.00		40,000.00	8,000.00
10	1428	Jafor Hossain	R.Shorter	18,000.00		15,000.00	3,000.00
11	1349	Sonkor Chandro Pal	F.Ins	48,000.00		40,000.00	8,000.00
12	1402	Sazzad Hossain	A.F.I	26,000.00		26,000.00	-
13	1242	Ronjit Kumar Das.	Driver	45,000.00		30,000.00	15,000.00
14	1205	Dalil Uddin Mollah	Driver	36,000.00		30,000.00	6,000.00
15	1374	Kamal Uddin	Driver	33,000.00		12,000.00	21,000.00
16	1405	Ahad Ali Khan	Driver	26,400.00		24,000.00	2,400.00
17	1406	Fardaows Shameem	Supervisor	24,200.00		22,000.00	2,200.00
18	1426	Billal Mollik	S.Guard	19,800.00		18,000.00	1,800.00
19	1200	Md. Mostafa.	S.Guard.	22,000.00		20,000.00	2,000.00
20	1301	Md.Nazrul Islam (2)	S.Guard.	26,000.00		20,000.00	6,000.00
21	1387	Md. Enamul Hoq	S.G	8,360.00		7,600.00	760.00
22	1390	Jahirul Islam	S.HABILDER	22,000.00		20,000.00	2,000.00
23	1392	Md. Ali Talukder	S.Guard.	17,160.00		15,600.00	1,560.00
24	1395	Sk. Mashuur Rahman	S.HABILDER	13,200.00		12,000.00	1,200.00
25	1399	Sk Kamrul Islam	S.Guard.	22,000.00		20,000.00	2,000.00
26	1400	Khorshed Alam	S.Guard.	8,800.00		8,000.00	800.00
27	1347	Shahidul Islam	U.D.A.	44,000.00		40,000.00	4,000.00
28	1458	Fazlul Hoque Bhy	Sr.Clack.	33,000.00		30,000.00	3,000.00
29	1326	Jashim Uddin	U.D.A	33,000.00		30,000.00	3,000.00



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
30	1411	Alamgir Hossain	Rec.Shorter	20,400.00	-	17,000.00	3,400.00
31	1286	Abdul Mazid	Rec.Shorter	22,000.00	-	18,000.00	4,000.00
32	1003	MR.MOHAMMED ULLAH(CASH)	UDA	731.00	-	-	731.00
33	1404	Abullah Al-Sumon	Driver	25,500.00	-	17,000.00	8,500.00
34	1467	Md. Ahasan Ullah	Office Asstt.	16,000.00	-	7,500.00	8,500.00
35	1213	Md. Moklesur Rahman	S.A.F.I	82,000.00	-	20,000.00	62,000.00
36	1366	Md. Mahfuz Mia	UDA	164,000.00	-	40,000.00	124,000.00
37	1471	Nahida Akter	MLSS	82,000.00	-	20,000.00	62,000.00
38	1479	Md. Younus Ali	Helper	88,000.00	-	20,000.00	68,000.00
39	1432	Md. Nurul Hoque	Security Havilder	82,000.00	-	20,000.00	62,000.00
Sub Total:				1,231,551.00	-	693,700.00	537,851.00
40	1787	ALAMGIR HOSSAIN	H.S.O	18,480.00	-	18,480.00	-
41	1795	FAIZUL KHONDOKAR	SO-II	22,000.00	-	20,000.00	2,000.00
42	1814	MD. EMRAN HOSSAIN	S.O-I	8,140.00	-	7,400.00	740.00
43	1790	SAIFUL ISLAM	SO-II	22,000.00	-	20,000.00	2,000.00
44	1792	HABIBUR RAHMAN MIEH	SO-II	7,600.00	-	7,600.00	-
45	1797	ZAHIR SHAH	H.S.O	27,500.00	-	25,000.00	2,500.00
46	2303	SELINA AKTER	ST-2	34,000.00	-	20,000.00	14,000.00
47	1796	KHAIRUL ISLAM	SO-II	17,280.00	-	14,400.00	2,880.00
48	1819	ALAMGIR HOSSAIN	S.O-I	16,060.00	-	14,600.00	1,460.00
49	1761	SERAJUL ISLAM	M.O	33,000.00	-	30,000.00	3,000.00
50	1755	KHORSHEED ALAM	M.O (NPS)	42,000.00	-	30,000.00	12,000.00
51	1820	SHAHARUL ISLAM	S.O-I	17,680.00	-	13,600.00	4,080.00
52	1776	MD. RAYHAN HABIB	M.O	24,200.00	-	22,000.00	2,200.00
53	1802	ARIFUR RAHMAN	H.S.O	17,380.00	-	15,800.00	1,580.00
54	1821	MD. MASUD RANA	S.O-I	14,960.00	-	13,600.00	1,360.00
55	1743	KAMAL UDDIN	M.O	44,000.00	-	44,000.00	-
56	1808	MASUDUR RAHMAN	SO-II	17,160.00	-	15,600.00	1,560.00
57	2292	MOON MOON AKTER	M.O	33,000.00	-	30,000.00	3,000.00
58	4019	Md. Adam Ali	M.O	53,800.00	-	53,800.00	-
59	1911	Md. Hafijur Rahman	H.S.O	102,500.00	-	25,000.00	77,500.00
60	1804	Md. Arafat Hossain	M.O	132,000.00	-	80,000.00	52,000.00
61	1986	Md. Anamul Hoque	S.S.O	51,000.00	-	10,000.00	41,000.00
62	1882	Md. Abdul Hashim	SO-2	82,000.00	-	20,000.00	62,000.00



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
63	1902	Biplob Mali	SO-1	118,000.00		30,000.00	88,000.00
64	1766	Md. Lokman	H.S.O	123,000.00		30,000.00	93,000.00
65	1884	Md. Nojir Ullah	SO-2	73,000.00		30,000.00	43,000.00
66	1989	Md. Abul Kalam	S.S.O	51,000.00		10,000.00	41,000.00
67	1803	Md. Awlad Hossain	MO	164,000.00		40,000.00	124,000.00
68	2430	Md. Foridul Islam	SO-1	53,800.00		18,000.00	35,800.00
69	2001	Md. Delowar Hossain	MO	168,000.00		40,000.00	128,000.00
70	1762	Md. Azharul Islam	MO	164,000.00		40,000.00	124,000.00
71	1939	Md. Monirul Islam	SO-2	63,800.00		18,000.00	45,800.00
Sub Total:				1,816,340.00	-	806,880.00	1,009,460.00
72	2068	MR. SAIFUDDIN	M.T	34,760.00		34,760.00	-
73	2091	MR. BAKTEAR UDDIN	M.T.	26,180.00		23,800.00	2,380.00
74	2264	MR. KABIR HOSSAIN	M.T.	27,500.00		25,000.00	2,500.00
75	2308	MD.FARUK	S.T-1	17,160.00		15,600.00	1,560.00
76	2226	MR. NASIR UDDIN	M.T	33,000.00		30,000.00	3,000.00
77	2298	MD.SHAFIQUL ISLAM	S.T-2	18,260.00		16,600.00	1,660.00
78	2041	MR. MD. NURUL KABIR	S.T-1	33,000.00		30,000.00	3,000.00
79	2272	MD. ARIFUZZAMAN KHA	ST-1	84,600.00		-	84,600.00
80	2261	MR. AZAZUL ISLAM	M.T	17,600.00		17,600.00	-
81	2115	MR. ABUL BASHAR KHAN	M.T	35,200.00		32,000.00	3,200.00
82	2288	MD.ABDUR RAHMAN	H.S.T	23,760.00		19,800.00	3,960.00
83	2173	MR. HOMAYUN KABIR	M.T	44,000.00		40,000.00	4,000.00
84	2283	MR.MAMDUDUR RAHMAN	H.S.O	16,640.00		12,800.00	3,840.00
85	2290	AHAD ALI	M.T	13,200.00		12,000.00	1,200.00
86	2310	ANISUR RAHMAN BY (PUR)	ST-1	17,160.00		15,600.00	1,560.00
87	2368	MD. MAHFUZUL HAQUE	ST-1	28,000.00		20,000.00	8,000.00
88	2099	MR. KHAN KAISER AHMED	M.T NPS	52,000.00		40,000.00	12,000.00
89	2349	Md. Forhad Hossain	H.S.T	45,000.00		10,000.00	35,000.00
90	2442	Md. Jahidul Islam	S.S.T	46,000.00		10,000.00	36,000.00
91	1977	Md. Rashedul Hoque	H.S.T	72,000.00		20,000.00	52,000.00
92	2407	Md. Khokon	ST-1	67,000.00		20,000.00	47,000.00
93	2404	Sheuli Akter	ST-1	82,000.00		20,000.00	62,000.00
94	2409	Md. Bodi Alam	H.S.T	67,000.00		20,000.00	47,000.00
95	2311	Md. Anisur Rahman	ST-1	82,000.00		20,000.00	62,000.00



SL	Employers ID	Name	Designation	Balance as on 30.06.2022	Addition	Deduction	Balance as on 30.06.2023
96	2452	Md. Saïdur Rahman	S.S.T	54,200.00		12,000.00	42,200.00
97	2439	Abu Hena Mostofa Kamal	H.S.T	62,000.00		20,000.00	42,000.00
98	2423	Md. Allauddin	H.S.T	67,000.00		18,000.00	49,000.00
99	2411	Md. Hanif	H.S.T	62,000.00		20,000.00	42,000.00
100	2357	Md. Masud Pervaz	ST-2	82,000.00		20,000.00	62,000.00
101	2145	Md. Jahidul Islam	MT	21,000.00		10,000.00	11,000.00
102	2415	Saber Ahmad	M.T	77,000.00		77,000.00	-
103	2454	Md. Achlam Mia	MT	164,000.00		24,000.00	140,000.00
Sub Total:				1,572,220.00	-	706,560.00	865,660.00

Total: 4,967,111.00 - 2,448,640.00 = 2,518,471.00



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF FDR INVESTMENT

As at 30th June 2023

Annexure - 4

Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2022	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2023
1	BASIC Bank Ltd, Khatungonj Br.	0418-01-0003127	34,531,477	-	1,566,348	313,270	15,000	35,769,555	-
2	BASIC Bank Ltd, Jubilee Road Br.	1318-010006775	34,531,477	-	1,566,348	313,270	15,000	35,769,555	-
3	BASIC Bank Ltd, Agrabad Branch	123515/0818-01-0011765	45,855,651	-	687,835	137,567	15,000	46,390,919	-
4	First Security Islami Bank Ltd, Halishahar Branch	185243000003127	43,297,041	-	1,965,902	263,289	15,000	44,984,654	-
5	Janata Bank Ltd, Kadamtali Br.	4001442/071007	43,297,447	-	1,965,921	196,592	15,000	45,051,775	-
6	BASIC Bank Ltd, Agrabad Branch	123966-0818-010011931	43,297,446	-	1,965,921	263,292	15,000	44,985,075	-
7	BASIC Bank Ltd, Jubilee Road Branch	010776-1318-01-0007286	43,297,446	-	1,965,921	263,292	15,000	44,985,075	-
8	BASIC Bank Ltd, Pahartali Branch	088975-4518-01-0009052	43,297,446	-	1,965,920	263,292	15,000	44,985,075	-
9	BASIC Bank Ltd, Pather hat Branch	067220-6018-01-0011581	32,465,380	-	1,472,630	294,526	15,000	33,628,483	-
10	Basic Bank Ltd, CEPZ Branch	033861-2518-01-0006569	32,465,380	-	1,472,630	294,526	15,000	33,628,483	-
11	Janata Bank Ltd, Kazir Dewry Bazar	0797374-1568	43,297,446	-	1,298,923	129,892	15,000	44,451,477	-
12	BASIC Bank Ltd, Pahar tali Branch	115451-4518-01-0009073	32,465,380	-	973,961	194,792	15,000	33,229,549	-
13	EXIM Bank Ltd, Pahartali Branch	06679879-04460100232463	43,328,267	-	1,299,848	129,985	45,000	44,453,131	-
14	Social Islami Bank Ltd, Agargaon Br, Dhaka	135320012018	48,744,301	-	731,165	73,116	45,000	49,357,349	-
15	Union Bank Ltd, Bandar tila Branch	081-204-0000376	42,173,755	-	1,265,213	253,043	15,000	43,170,925	-
16	Bangladesh Development Bank Ltd	000172-109	42,174,160	-	1,265,225	126,522	15,000	43,297,862	-
17	Union Bank Ltd, O R Nizam Road Branch	089-204-0000735	31,626,465	-	948,794	189,759	15,000	32,370,500	-
18	BASIC Bank Ltd, Agrabad Branch	201169/0818-01-0013120	158,169,350	-	2,372,540	474,508	50,000	160,017,382	-
19	BASIC Bank Ltd, Khatungonj Branch	002933/0418-01-10005650	63,243,740	-	948,656	189,731	50,000	63,952,665	-
20	BASIC Bank Ltd, Dewanhat Branch	208321/3018-01-0005248	63,243,740	-	948,656	189,731	50,000	63,952,665	-
21	Janata Bank Ltd, Dewanhat Branch	0731001/0100224207659	84,378,320	-	1,265,675	126,567	80,000	85,437,427	-
22	AB Bank Ltd, Station Road Branch	3679906	31,611,465	-	474,172	94,834	-	31,990,803	-
23	First Security Islami Bank Ltd, Halishahar Branch	1594262	82,120,000	-	2,463,600	492,720	50,000	84,040,880	-
24	EXIM Bank Ltd, Pahartali Branch	0868302/04460100245432	61,620,000	-	2,797,856	374,711	90,000	63,953,145	-
25	Bank Asia, KEPZ Branch	06555001929/0411525	20,000,000	-	1,200,000	240,000	15,000	20,945,000	-
26	EXIM Bank Ltd, Pahartali Branch	0868468/04460100251364	20,540,000	-	616,200	123,240	15,000	21,017,960	-
27	BASIC Bank Ltd, CEPZ Branch	114509/2518-01-0006735	20,525,000	-	615,750	123,150	15,000	21,002,600	-
28	Jamuna Bank Ltd, Tongi, Gazipur	0366751/24444	10,266,919	-	308,008	30,801	15,000	-	10,529,125



Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2022	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2023
29	Union Bank Ltd, OR Nizam Road Branch	0218682/089-204-0001038	20,000,000	-	600,000	120,000	15,000	20,465,000	-
30	Midland Bank Ltd, Chowdhury hat Branch	0058660/0019-17100000076	10,000,000	-	300,000	60,000	15,000	10,225,000	-
31	Shajalal Islami Bank Ltd, Chowmuhami Br.	0402226/3013532-000000054	10,000,000	-	300,000	30,000	15,000	10,255,000	-
32	Midland Bank Ltd, CDA Avenue Branch	0050878/0017-1710000381	30,000,000	-	900,000	180,000	15,000	30,705,000	-
33	Pubali Bank Ltd, North Patenga Branch	0919478/12696	45,000,000	-	1,380,000	276,000	15,000	46,089,000	-
34	Mercantile Bank Ltd, Nowbapour Road Branch	357357	20,000,000	-	600,000	60,000	15,000	20,525,000	-
35	Shajalal Islami Bank Ltd, Chowmuhami Br.	484013/3013-532000000056	20,000,000	-	600,000	60,000	15,000	20,525,000	-
36	BASIC Bank Ltd, Agrabad Branch	201401/0818-01-13733	-	700,000,000	2,625,000	525,000	50,000	702,050,000	-
37	Pubali Bank Ltd, North Patenga Branch	1104017/13071	-	45,000,000	174,375	34,875	15,000	45,124,500	-
38	Pubali Bank Ltd, North Patenga Branch	1104016/13063	-	45,000,000	174,375	34,875	15,000	45,124,500	-
39	BASIC Bank Ltd, Agrabad Branch	201408/0818-01-0013754	-	300,000,000	1,125,000	225,000	50,000	300,850,000	-
40	BASIC Bank Ltd, Agrabad Branch	201434	-	700,000,000	2,916,667	583,333	100,000	702,233,333	-
41	BRAC Bank Ltd, Bijoynagar br.	30378678-50023	-	5,000,000	81,250	16,250	3,000	5,062,000	-
42	Janata Bank Ltd., Khatungonj Br.	450395/0100242680957	-	30,000,000	-	-	-	-	30,000,000
43	BASIC Bank Ltd, Asadgonj Branch	222499/1618-01-0007427	-	30,000,000	-	-	-	-	30,000,000
44	BASIC Bank Ltd, Agrabad Branch	201472/0818-01-0014398	-	250,000,000	2,170,422	434,084	-	-	251,736,338
45	BASIC Bank Ltd, Agrabad Branch	201492/0818-01-0014391	-	1,700,000,000	7,437,500	1,487,500	50,000	1,705,900,000	-
46	Janata Bank Ltd, Strand Road Br.	775016	-	500,000,000	-	-	-	-	500,000,000
47	Janata Bank Ltd, Baizid Bostami Road Br.	100244534141	-	40,000,000	-	-	-	-	40,000,000
48	Janata Bank Ltd, Kazir Dewry Bazar	0926243/1736	-	200,000,000	-	-	-	-	200,000,000
49	BASIC Bank Ltd, Asadgonj Branch	222517/1618-01-0007641	-	70,000,000	-	-	-	-	70,000,000
50	BASIC Bank Ltd, Agrabad Branch	201496/0818-01-0014634	-	200,000,000	-	-	-	-	200,000,000
51	BASIC Bank Ltd, Dewanhat Branch	208489/3018-01-0006042	-	40,000,000	-	-	-	-	40,000,000
52	BASIC Bank Ltd, CEPZ Branch	221939/2518-01-0007481	-	70,000,000	-	-	-	-	70,000,000
53	BASIC Bank Ltd, Jubilee Road Br.	008811/1318-01-0009665	-	40,000,000	-	-	-	-	40,000,000
54	BDBL., Khatungonj	37	-	40,000,000	-	-	-	-	40,000,000



Sl. No.	Name of the Bank	FDR No.	Opening Balance as on 01.07.2022	Addition during the year	Interest	Source Tax	Bank Charge	Encashment for the year	Closing Balance as on 30.06.2023
55	Islami Bank Bangladesh PLC, Patenga Branch	3060046/642		100,000,000					100,000,000
56	Southeast Bank Ltd. Momin Road Branch	7659936/0047233000000568		40,000,000					40,000,000
57	Southeast Bank Ltd. Kotwali Branch	7557968/243-00002238		10,000,000					10,000,000
58	Standard Bank Ltd, Jamal Khan road Branch	349757/1161/232185500116		10,000,000					10,000,000
59	One Bank Ltd, Agrabad Branch	4120028504		10,000,000					10,000,000
60	Union Bank Ltd, Laidighi Branch	270881		10,000,000					10,000,000
61	Union Bank Ltd, Bandartula Branch	238855		10,000,000					10,000,000
62	Union Bank Ltd, O.R. Nizam Road Branch	259585		10,000,000					10,000,000
63	SIBL, Dewanhat Branch	10698595/531-18345		10,000,000					10,000,000
64	A.B Bank Ltd, Mahakhali Branch, Dhaka	3771152		10,000,000					10,000,000
65	Midland Bank Ltd, Chowdhury hat Branch	0019-1710000174		10,000,000					10,000,000
66	Rupali Bank Ltd, Polash Br, Narshingdi	0461929/52/56/58270350002 15		40,000,000					40,000,000
67	First Security Islami Bank Ltd, Halishahar Branch			50,000,000					50,000,000
Total Taka:			1,450,864,499	5,325,000,000	59,774,204	10,286,937	1,133,000	4,981,953,304	1,842,265,463



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SCHEDULE OF INCOME TAX
 For The Year Ended 30 June 2023

Annexure - 5

Accounting Year	Assessment Year	Profit (Tk.)	Provision for Tax (Tk.)	Advance Income Tax / Tax Paid			Tax demand by Tax Authority (Tk.)		Remarks
				Tax at Source	Paid in cash (Tk.)	Total Tk.			
Balance (1999 to 2008-09 & 2010-2012 Assessment Settled)									
2008-2009	2009-2010				-	106,420,443	-		
2009-2010	2010-2011	(460,545,712)		47,817,963	100,000	100,000	10,235,707	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023.	
2012-2013	2013-2014	352,869,335	132,326,001	117,400,390	16,145,137	133,545,527	37,255,289	Reference Case at High court Division. Income Tax reference application No:401/2013.	
2013-2014	2014-2015	417,485,938	146,120,078	139,129,976	8,390,102	147,520,078	12,716,724	Reference Case at High court Division. Income Tax reference application No:259/2017.	
2014-2015	2015-2016	457,007,374	159,952,581	134,419,796	27,532,785	161,952,581	62,203,881	Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023.	
2015-2016	2016-2017	443,939,628	155,378,870	130,000,672	500,000	130,500,672		Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023.	
2016-2017	2017-2018	490,006,646	171,502,326	123,693,648	500,000	124,193,648		Tribunal order & revised assessment order from DCT has been obtained on 02/04/2023.	
2017-2018	2018-2019	517,611,786	181,164,125	117,957,939	-	117,957,939	45,685,362	Tribunal order & revised assessment order from DCT has been obtained on 26/07/2021.	
2018-2019	2019-2020	424,087,513	148,430,630	138,278,228	10,652,402	148,930,630	11,538,709	Tribunal order & revised assessment order from DCT has been obtained on 2/04/2023.	
2019-2020	2020-2021	400,483,274	130,157,064	157,825,396	27,896	157,853,292	261,316	Tribunal order & revised assessment order from DCT has been obtained on 2/04/2023.	
2020-2021	2021-2022	539,382,691	161,814,807	130,829,477	11,047,810	141,877,287		First Assessment order received.	
2021-2022	2022-2023	585,478,178	161,006,499	225,357,115	-	225,357,115		Income tax return submitted but assessment order not yet received.	
2022-2023	2023-2024	620,084,411	170,523,213	317,807,458	-	317,807,458		Accounts not yet Finalized.	
Total:							1,961,834,632	183,042,201	



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement of year-wise AIT Payment, Provision for it, short provision for it & status of it
As per BCIC Letter no. AC/Tax-203.01/01-15/41 Dated:29.08.2016

Accounting Year	Assessment Year	Provision Made	Tax assessed Tax Authority	Tax paid in advance (AIT)	Short Provision (3-4)	Receivable from Tax Authority	Claimed by Tax Authority	Net Receivable from Tax Authority		Remarks
								(7-8)	(7-8)	
1999-2000	2000-2001	-	(895,080)	-	895,080	895,080	-	-	-	
2000-2001	2001-2002	-	(9,896,223)	-	9,896,223	9,896,223	-	-	-	
2001-2002	2002-2003	49,056,525	71,769,393	46,180,528	(22,712,868)	-	25,588,865	-	-	
2002-2003	2003-2004	-	8,788,239	-	(8,788,239)	-	8,788,239	-	-	
2003-2004	2004-2005	50,570,704	59,540,854	58,438,100	(8,970,150)	-	1,102,754	-	-	
2004-2005	2005-2006	67,880,635	57,881,249	57,711,639	9,999,386	-	169,610	-	-	
2005-2006	2006-2007	43,107,746	78,556,584	78,556,584	(35,448,838)	-	-	-	-	
2006-2007	2007-2008	27,017,195	32,262,495	32,262,495	(5,245,300)	-	-	-	-	
2007-2008	2008-2009	-	2,417,063	-	(2,417,063)	-	2,417,063	-	-	
2008-2009	2009-2010	166,261,008	199,291,976	166,261,008	(33,030,968)	-	33,030,968	-	-	Adjusted to Ass. year 2016-2017 Tk. 25,378,198, adjusted to Ass. Year 2017-2018 Tk. 30,953,089
2010-2011	2011-2012	11,832,564	15,340,136	71,671,423	(3,507,572)	-	-	-	-	
2011-2012	2012-2013	7,412,382	5,467,853	115,863,205	1,944,529	87,747,559	-	-	-	(110,395,352-85,853,979) adjusted to Ass. Year 2017-2018
Total:		423,138,759	520,524,539	626,944,982	(97,385,780)	98,538,862	71,097,499	27,441,363		



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
SALES SCHEDULE

For The Year Ended 30 June 2023

Annexure - 6

Name of Products	Sub-code	June-2023 (Gross)			Cumulative (July'22 to June'23) (Gross)	
		Quantity(MT)	Rate/MT(TK.)	Amount(TK.)	Quantity (MT.)	Amount(TK.)
T.S.P						
T.S.P (Factory Sale)	201,101	-	20,000	-	9,818	196,359,000
T.S.P (Factory Sale)	201,101	752	25,000	18,800,000	3,268	81,705,000
T.S.P (Buffer Sale)	201,101	-	20,000	-	49,940	998,799,000
T.S.P (Buffer Sale)	201,101	8,038	25,000	200,950,000	17,918	447,945,000
Sub-Total T.S.P	201,101	8,790		219,750,000	80,944	1,724,808,000
S.Acid						
S.Acid	201,103	958	34,960	33,482,241	17,335	606,024,293
Less 15% VAT on net Sales of S.Acid	201,103	958	4,560	4,367,249	17,335	79,046,647
VAT. Exempted	201,103	-	30,400	-	350	10,640,000
Net Sales of S.Acid		958		29,114,992	17,685	537,617,646
P. Acid						
P. Acid	201,105	-	-	-	-	-
Less 15% VAT on Net Sales	207,105	-	-	-	-	-
Net Sales of P.Acid						
Rock Phosphate						
Rock Phosphate	201,109	-	-	-	-	-
Less 15% VAT on Net Sales	201,109	-	-	-	-	-
Net Sales of Rock Phosphate						
Gypsum						
Gypsum (Agriculture)	201,104	2,780	4,000	11,120,000	72,434	217,302,000
Gypsum (Agriculture)	201,104	936	4,600	4,305,600	16,803	67,212,000
Gypsum (Cement)	201,104	-	-	-	2,819	9,725,550
Gypsum (Cement)	201,104	936	600	561,600	1,761	8,100,600
Less 15% VAT on Net Sales	207,104	-	-	-	4,580	2,325,150
Net Sales of Gypsum		3,716		14,864,000	75,253	300,015,000
NPKS						
NPKS	201,107	-	-	-	-	-
NPKS	201,107	-	-	-	-	-
Sub Total N.P.K.S.						
Lump sulphur						
Less : Tec. Service Fee	201,106	-	111,435	-	282	31,424,670
Less 15% VAT on net Sales of D.R.S.	134,218	-	3,500	-	282	987,000
Net Sales of Lump Sulphur	207,106	-	14,535	-	282	4,098,870
Net Sales revenue				263,728,992	174,164	2,588,779,446



TRIPLE SUPER PHOSPHATE COMPLEX LIMITED
Schedule of Inventory (Finished and Work-in-Process)

As at 30th June 2023

Annexure - 7

Items	Unit	Opening Stock as on 01.07.22		Cumulative (Quantity)			Invent. Excess	Closing Stock as on 30.06.23		
		Quantity	Price (Tk.)	Total Amount (Tk.)	Production	Sales		Consumption	Quantity	Price (Tk.)
Work-in-Process:										
1) D.M. Water	M.T.	29	410	11,890	98,291	-	98,269.00	51	410.00	20,910
2) S. Acid	M.T.	4,315	6,000	25,890,000	58,395	17,684.81	44,938.19	87	6,000.00	522,000
3) 30% P. Acid	M.T.	82	20,000	1,640,000	53,400	-	53,201.00	281	20,000.00	5,620,000
4) 48.5% P. Acid	M.T.	122	30,000	3,660,000	31,297	-	31,390.00	29	30,000.00	870,000
5) Polythene Bag(p)	No.	8,500	-	-	-	-	-	8,500	-	-
6) Polythene Bag	No.	393,614	11.55	4,546,242	1,923,000	-	1,566,858.00	749,756.00	11.55	8,659,682
Total				35,748,132						15,692,592
Finished Goods:										
1) TSP										
a) Powder	M.T.	748.00	19,150	14,324,200	87,514.00	-	88,245.00	17	25,000	425,000
b) Granular	M.T.	500.83	19,485	9,758,673	88,245.00	-	88,585.00	160	25,000	4,005,750
c) Bagged TSP Granular	M.T.	1,002.55	20,000	20,051,000	88,584.00	80,943.90	-	8,648	25,000	216,192,500
Total		2,251.38		44,133,873				8,825		220,623,250
2) SSP										
a) Bagged	M.T.	2,038.50	15,831	32,271,494	-	1,414.00	-	925	15,831	14,635,760
Total		2,038.50		32,271,494				924.50		14,635,760
NPKS										
a) Bagged		12.95	18,000	233,100	-	-	-	12.95	18,000	233,100
Total NPKS		12.95		233,100				12.95		233,100
Total TSP & SSP		4,302.83		76,638,466				9,762.38		235,492,110



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
Statement Of Costing

For The Year Ended 30 June 2023

SL. NO	ELEMENTS OF COST	UNIT	BUDGET				ACTUAL							
			USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COS Per M.T. (TK.)	USAGE RATIO	RAW MATERIAL QUANTITY	RAW MATERIAL PRICE (TK.)	TOTAL COST (LAC TK.)	COST PER MT. (TK)		
	PRODUCTION	M.T.		35518.00						20151.00				
	VARIABLE COST													
A.	Raw materials													
i)	Rock sulphur	M.T.	0.550	19534.90	18182.11	3551.86	10000.16	0.546	11001.26	30529.35	3358.61	16667.23		
	Rock phosphate (72% BPL)	M.T.	0.600	21310.80	71484.33	15233.88	42890.60	0.600	12086.91	79387.78	9595.53	47,618.15		
	Imported CPA	M.T.	-	-	-	-	-	-	-	-	-	-		
	SSP	M.T.	-	-	-	18785.74	52890.76	-	-	-	12954.15	64285.37		
	Sub total													
ii)	Chemicals:													
	Caustic soda	K.G.	0.140	4972.52	54.79	2.72	7.67	0.096	1933.77	60.34	1.17	5.79		
	Alum	K.G.	0.400	14207.20	26.68	3.79	10.67	0.194	3908.95	23.89	0.93	4.63		
	Other chems.					0.28	0.80				0.13	0.63		
	Sub total					6.80	19.14				2.23	11.05		
iii)	Packing materials													
	Poly propylene bag	NO.	20.040	711780.72	16.00	113.88	320.64	20.020	403423.02	19.36	78.11	387.63		
	Polythene bag	NO.	20.040	711780.72	10.92	77.71	218.80	20.020	403423.02	10.55	42.57	211.25		
	Other packing materials					2.00	5.64				0.11	0.56		
	Sub Total					193.60	545.08				120.79	599.44		
iv)	Power (PDB)	KWH	110.000	3906980.00	8.94	349.28	983.40	88.389	1781127.63	9.93	176.90	877.87		
v)	Gas	NM ³	30.000	1065540.00	4.56	48.59	136.80	28.746	579265.04	16.10	93.28	462.92		
vi)	Repairs & Maintenance					675.31	1901.32				138.63	687.97		
vii)	Factory overhead					186.03	523.75				148.03	734.59		
	Total variable cost					20245.35	57000.25				13634.01	67659.22		
B.	FIXED COST													
i)	Salary, wages & allow.					1890.13	5321.60				1048.97	5205.55		
ii)	Depreciation					295.56	832.14				175.85	872.68		
iii)	Financial overhead					14.21	40.00				5.79	28.72		
iv)	Factory overhead					381.64	1074.49				165.35	820.55		
v)	Administrative overhead					1374.56	3870.03				696.01	3453.97		
vi)	Selling & dist. overhead					1313.00	3696.71				519.37	2577.39		
	Total fixed cost					5269.08	14834.97				2611.34	12958.86		
C.	Total fixed cost													
D.	Total cost (A+B)					25514.43	71835.22				16245.35	80618.08		
E.	Selling price						25000.00					25000.00		



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
Schedule of Store in Transit
For The Year Ended 30 June 2023

Annexure - 9

Rock Sulphur							
Code No-177101	CT No	Date	Name of suppliers	Debit	Credit	Balance	Remarks
	716(F)	15.05.23	M/s. Gen trade FZE	1,734,842		1,734,842	MRR No-26817 Dt-27.07.22
				1,734,842		1,734,842	

Rock Phosphate							
Code No-177102	CT No	Date	Name of suppliers	Debit	Credit	Balance	Remarks
	304	1.12.08	M/s. Trade line (LLC)	353,049,946		353,049,946	Under Trail
				353,049,946		353,049,946	

Imported CPA							
Code No-177104	CT No	Date	Name of suppliers	Debit	Credit	Balance	Remarks
	718(F) / 1077	23.06.23	M/s. Sun international FZE	1,723,037		1,723,037	MMR No-26843 Dt-24.08.23
				1,723,037		1,723,037	

Spares & Stores							
Code No-177103	CT No	Date	Name of suppliers	Debit	Credit	Balance	Remarks
	1266		Insurance bill	82,751		82,751	MRR No-26862 Dt-17.09.23
				82,751		82,751	

