

**INDEPENDENT AUDITOR'S REPORT
&
AUDITED FINANCIAL STATEMENTS
OF**

**TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED
(An Enterprise of Bangladesh Chemical Industries Corporation)
FOR THE YEAR ENDED 30TH JUNE 2023**

**Mollah Quadir Yusuf & Co.
Chartered Accountants
House#161(3rd floor),Lake Circus
Kalabagan, Dhanmondi,Dhaka-1205.
E-mail:-mqy_ca@yahoo.com**

**Hossen Delwar & Co.
Chartered Accountants
67/9, Eastern Mansion
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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.

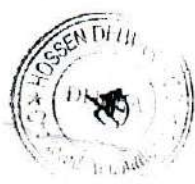
Basis for Opinion:

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:

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

Dated: 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:



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


Amount in Taka

| PARTICULARS | NOTE | 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 |

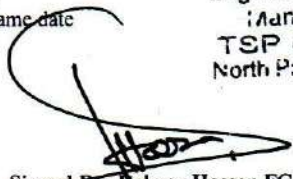
Annexed notes 1 to 41 form an integral part of these financial statements.


- 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
 Signed as per Annexed report of same date
 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, Chattogram.


 Director
 TSP Complex Ltd.
 North Patenga, Chattogram.


 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: 2401221023As 106390




TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

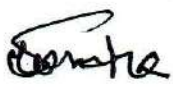
Statement of Profit or Loss and Other Comprehensive Income

As at 30th June 2023

| Particulars | Notes | Amount in Taka | |
|---|-------|----------------------|----------------------|
| | | 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 | - |
| | | 161,212,250 | 161,006,499 |
| 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 Accountant
 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
 TSP Complex Ltd.
 North Patenga, Chattoogram.

Dated : 28 December, 2023
Place: 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

DVC:

DVC: 2401221023As 106340




TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

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

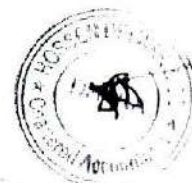
| Particulars | Notes | Amount in Taka | |
|--|-------|----------------------|----------------------|
| | | June 30, 2023 | June 30, 2022 |
| TSP Production (Qty) | | 87,514 MT | 87,922 MT |
| VARIABLE COST: | | | |
| Direct Materials Cost: | | | |
| Raw Materials Consumed | 34 | 5,784,366,309 | 4,007,928,057 |
| 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. S. Chandra
 Managing Director
 TSP Complex Ltd.
 North Patenga, Chattogram.


 Director



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED


Statement Of Changes In Equity


For The Year Ended 30 June 2023

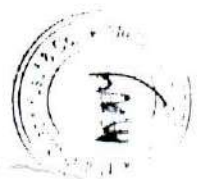
| Particulars | Share Capital | Government Equity | Share Premium | Capital Reserve | Retained Earnings | Total |
|------------------------------------|---------------|--------------------|---------------|----------------------|----------------------|----------------------|
| Balance as on 01 July, 2022 | 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 | 6,340,680,072 |
| 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.


 Engr. Managing Director
 Managing Director
 TSP Complex Ltd.
 North Patenga, Chattogram.


 Director




TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

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

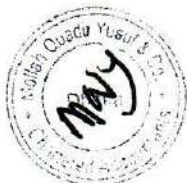
Amount in Taka

| Particulars | 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
Eng. Sanjiban Chandra
 Managing Director
 TSP Complex Ltd.
 North Patenga, Chattogram.


 Director





TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Fund Flow Statement
For The Year Ended 30 June 2023

| Sl. No. | Particulars | Amount in Taka | |
|----------|--|----------------------|----------------------|
| | | 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
Rishwan Chandra
 Managing Director
 TSP Complex Ltd.
 North Patenga, Chatogram.


 Director



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.



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/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 | Stock Dividend |
|-----------|---------------------|
| 2016-2017 | 8% = 191,858 shares |
| 2017-2018 | 7% = 181,306 shares |
| 2018-2019 | 8% = 221,711 shares |
| 2019-2020 | 4% = 119,724 shares |
| 2020-2021 | Nil |
| 2021-2022 | Nil |
| 2022-2023 | 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. NGFFL) | 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 | 9,598.00 | 3,139 |
| | Cash at Bank: | | |
| | Short Term Deposit (STD) | 1,798,897,602.90 | 1,778,495,969 |
| | Buffer Bank Accounts | 63,843,123.59 | 78,946,572 |
| | Investment on FDR | 1,842,265,463.00 | 1,450,864,499 |
| | Sub Total: | 3,705,006,189.49 | 3,308,307,040 |
| | Closing Balance : | 3,705,015,787.00 | 3,308,310,179 |



| S.L No. | Particulars | Amount in Taka | |
|--------------|--|-----------------------|----------------------|
| | | 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 : | | 1,798,897,603 |
| | | | 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 : | | 63,843,122 |
| | | | 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 |
| | Opsonin 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/DMDIC | - | 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 | 199,846,853 | 191,919,438 |
| | Customer Deposit | 98,269,842 | 75,142,721 |
| | Closing Balance : | 298,116,695 | 267,062,159 |
| | | 25.01 | |



| 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-I | 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 | 668,642 |
| | 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 | 14,342,000 |
| | 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 | 286,000 |
| 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 |
| | Rock Phosphate | 99,052 | 105,074 | 3,023,993,271 |
| | Imported CPA | 22,336 | 29,207 | 1,775,586,546 |
| | SSP | 1,114 | 1,414 | 17,635,734 |
| | 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 |
| | Tri-Sodium Phosphate | 390 | 640 | 54,575 |
| | Caustic Soda | 38,548 | 44,577 | 2,326,694 |
| | 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 |
| | Sewing Needle | | | - |
| | Jute Twine | | | 4,485 |
| | Polythene Pellets | 107,688 | 86,683 | 15,804,291 |
| | Ploy Propylene Bag | 1,773,077 | 1,739,382 | 35,260,650 |
| | 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 | | | - |
| | Sulphuric Acid Plant-II | | | 19,050 |
| | Phosphoric Acid Plant-II | | | 869,832 |
| | Granulation Plant | | | 7,936,430 |
| | Polythene Plant | | | 208,036 |
| | TSP Plant | | | 1,622,833 |
| | Workshop-Mechanical | | | 201,197 |
| | Workshop-Electrical | | | 1,799,743 |
| | Conveyor Belt | | | 91,200 |
| | Instrument Workshop | | | - |
| | Shoval Loader-R & M | | | 1,727,896 |
| | Jetty & Unloading | | | - |
| | Closing Balance : | | | 52,800 |
| | | | | 684,889 |
| | | | | 1,676,815 |
| | | | | 6,896,511 |
| | | | | 382,747 |
| | | | | 389,858 |
| | | | | 1,934,930 |
| | | | | 241,408 |
| | | | | 3,462,384 |
| | | | | 3,069,167 |
| | | | | 27,129,392 |
| 38.00 | STORE CONSUMED: | | | |
| | Break-up of the above amount is given below: | | | |
| | Water Treatment Plant | | | 979,365 |
| | Sulphuric Acid Plant-I | | | 354,803 |
| | Sulphuric Acid Plant-II | | | 76,714 |
| | Phosphoric Acid Plant-II | | | - |
| | Granulation Plant | | | 21,378,335 |
| | Polythene Plant | | | 30,657,780 |
| | TSP Plant | | | 9,322,809 |
| | Workshop-Mechanical-1 | | | 4,633,880 |
| | Workshop-Mechanical-11 | | | 8,415,080 |
| | Workshop-Electrical | | | 6,306,619 |
| | Conveyor Belt | | | 46,180 |
| | Instrument Workshop | | | 12,465 |
| | S.L.Garage | | | 5,814,417 |
| | Office (Colony) | | | 6,157,072 |
| | GTG Plant | | | 1,395,742 |
| | Jetty | | | 1,849,207 |
| | Laboratory | | | 1,206,551 |
| | Vehicles | | | 191,031 |
| | E.T.P | | | 402,275 |
| | Computer & Accessories | | | 2,234,958 |
| | Ball Mill | | | 314,621 |
| | Closing Balance : | | | 2,744,080 |
| | | | | 2,229,789 |
| | | | | 11,925,451 |
| | | | | 5,536,032 |
| | | | | 4,179,760 |
| | | | | 1,673,115 |
| | | | | 75,178 |
| | | | | 92,919 |
| | | | | 14,697,767 |
| | | | | 3,222,832 |
| | | | | 609,704 |
| | | | | 18,943 |
| | | | | 8,101 |
| | | | | 230,390 |
| | | | | 354,961 |
| | | | | 246,581 |
| | | | | 1,076,359 |
| | | | | 566,013 |
| | | | | 1,482,817 |
| | | | | 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 | 62,930,586 |



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 | 223,374,333 | 86,692,667 |
| 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 | 15,000,000 | 2,513,162 | 10,486,838 |
| Total Profit: | 239,845,000 | 651,088,632 | 411,243,632 |

Accountant General
Ministry of Finance
Government of Bangladesh
Dhaka

Accountant General
Ministry of Finance
Government of Bangladesh
Dhaka



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 |



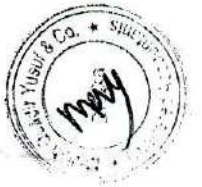
Schedule of Property, Plant and Equipment
As at 30th June 2023

| 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% | 7,109,451 | - | 302,852,473 | 47,064,486 |
| 3 | Plant & Machinery | 1,223,551,463 | 227,000 | - | 10% | 64,106,442 | - | 920,157,575 | 303,620,888 |
| 4 | Vehicle & Locomotives | 39,650,741 | 3,600,000 | - | 20% | 3,596,847 | - | 31,337,574 | 11,913,167 |
| 5 | Office Equipment | 17,129,606 | 30,996 | - | 15% | 1,279,148 | - | 14,570,242 | 2,590,360 |
| 6 | Factory Equipment | 42,063,217 | - | - | 15% | 2,127,447 | - | 37,071,421 | 4,991,796 |
| 7 | Furniture & Fixture | 9,723,978 | 143,868 | - | 15% | 552,719 | - | 8,280,254 | 1,587,592 |
| 8 | other Assets | 8,014,521 | - | - | 15% | 163,647 | - | 7,941,960 | 72,361 |
| | Total at 30 June, 2023 | 1,744,635,828 | 4,001,864 | - | | 78,935,701 | - | 1,322,211,499 | 426,426,193 |
| | Total at 30 June, 2022 | 1,644,637,275 | 99,998,553 | - | | 71,803,032 | - | 1,243,275,796 | 501,360,030 |

Allocation of Depreciation

| | June 30, 2023 Taka | June 30, 2022 Taka |
|---|-----------------------|-----------------------|
| Factory Depreciation (Factory) | 70,750,034 | 64,753,955 |
| General Administration Depreciation (Admin) | 8,185,667 | 7,049,074 |
| Total | 78,935,701 | 71,803,030 |

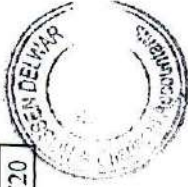
Freehold Land - 75.8150 Acres
Leasehold Land - 23.6134 Acres
Total Land - 99.4284 Acres



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.O(AD) | 1,118,230 | - | - | 1,118,230 |
| 02 | 1639 | Mostafa Kamal | A.Superintendent | 789,990 | - | 100,000 | 689,990 |
| 03 | 1588 | Sayed 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 | - | 44,000 | 731,509 |
| 11 | 1473 | Shamsul Huda | A.A.O | 194,500 | 96,000 | 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 |



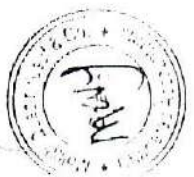


| SL | Employers ID | Name | Designation | Balance as on 30.06.2022 | Addition | Deduction | Balance as on 30.06.2023 |
|----|--------------|--------------------------|-------------|--------------------------|----------|-----------|--------------------------|
| 30 | 1407 | Rafiqul Islam | R.S | 79,500 | 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 Sharmim | 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 |

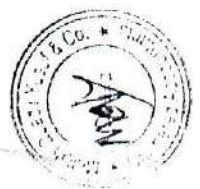
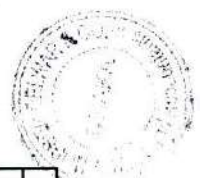




| SL | Employers ID | Name | Designation | Balance as on 30.06.2022 | Addition | Deduction | Balance as on 30.06.2023 |
|----|--------------|------------------------|---------------|--------------------------|----------|-----------|--------------------------|
| 64 | 1363 | MIR MOHI UDDIN | A.T | 365,227 | | 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 | MUJAIN | 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 MOHANDAS | 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.KeP. | 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 | Seniour 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 | 2340 | 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. Anowarul 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 | Mamdudur 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. Joyanal 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. Shaahid Ullah | M.T | 150,000 | | 8,400 | 141,600 |

Md. Faruk



| 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. Salauddin | 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. KHORSHEED 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 |

Handwritten signature or initials.



| 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. Rehana 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. Babar 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 | Stensior | - | 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

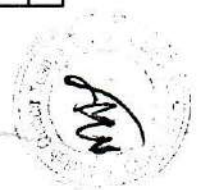
| SL | Employers ID | Name | Designation | Balance as on 30.06.2022 | Addition | Deduction | Balance as on 30.06.2023 |
|-------------------|--------------|----------------------|---------------------------|--------------------------|----------|-------------------|--------------------------|
| 01 | 1008 | 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 | Mohmudul Hoque | S.A.T.O | 68,000.00 | | 40,000.00 | 28,000.00 |
| 06 | 2096 | Abdul Hoque | Sr.Foorman | 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. Mashhur 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. SAJFUDDIN | 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.SHAFIQU L 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. Jahridul 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. Saidur 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 | 1235150818-01-0011765 | 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, Kadiamtali Br. | 4061442070100- | 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, Chowmuhani Br. | 0402226/3013532-000000054 | 10,000,000 | - | 300,000 | 30,000 | 15,000 | 10,255,000 | - |
| 32 | Midland Bank Ltd, CDA Avenue Branch | 0050878/0017-17100000381 | 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, Nowbabpur Road Branch | 357357 | 20,000,000 | - | 600,000 | 60,000 | 15,000 | 20,525,000 | - |
| 35 | Shajalal Islami Bank Ltd, Chowmuhani Br. | 484013/3013-53200000056 | 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 | 201492/0818-01-0014591 | - | 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, Dewanhath 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 1 | | 10,000,000 | | | | | 10,000,000 |
| 59 | One Bank Ltd, Agrabad Branch | 4120028504 | | 10,000,000 | | | | | 10,000,000 |
| 60 | Union Bank Ltd, Lalighi Branch | 270881 | | 10,000,000 | | | | | 10,000,000 |
| 61 | Union Bank Ltd, Bandaria Branch | 238855 | | 10,000,000 | | | | | 10,000,000 |
| 62 | Union Bank Ltd, O R Nizam Road Branch Branch | 259385 | | 10,000,000 | | | | | 10,000,000 |
| 63 | SIBL, Dewaria Branch | 10698595/531-18345 | | 10,000,000 | | | | | 10,000,000 |
| 64 | A.B Bank Ltd, Mirakhal Branch, Dhaka | 3771152 | | 10,000,000 | | | | | 10,000,000 |
| 65 | Mehand 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, Hallishahar 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 |



Arti

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.) | | |
| Balance (1999 to 2008-09 & 2010-2012 Assessment Settled) | | | | | | | |
| 2008-2009 | 2009-2010 | | | - | 100,000 | 106,420,443 | |
| 2009-2010 | 2010-2011 | (460,545,712) | - | 47,817,963 | - | 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 | 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 | 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 | 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 | | 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 | - | 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 | 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 | 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 | | First Assessment order received. |
| 2021-2022 | 2022-2023 | 585,478,178 | 161,006,499 | 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 | - | | Accounts not yet Finalized. |
| | Total: | 4,787,891,062 | 1,718,376,195 | 1,780,518,057 | 74,896,132 | 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 (7-8) | | Remarks |
|-----------------|-----------------|--------------------|----------------------------|---------------------------|-----------------------|-------------------------------|--------------------------|---|-------------------|--|
| | | | | | | | | | | |
| 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 | - | - | |
| 2010-2011 | 2011-2012 | 11,832,564 | 15,340,136 | 71,671,423 | (3,507,572) | - | - | - | - | Adjusted to Ass. year 2016-2017 Tk. 25,378,198, adjusted to Ass. Year 2017-2018 Tk. 30,953,089 |
| 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 | |



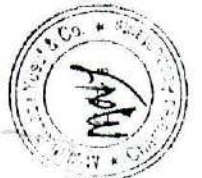
May

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) | | Amount(TK.) | Cumulative (July'22 to June'23) (Gross) | |
|-------------------------------------|----------|-------------------|--------------|--------------------|---|----------------------|
| | | Quantity(MT) | Rate/MT(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 | - | 600 | - | 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 | - | - | - | - | - |
| Sub Total N.P.K.S. | 201,107 | - | - | - | - | - |
| Lump sulphur | | | | | | |
| Lump sulphur | 201,106 | - | 111,435 | - | 282 | 31,424,670 |
| Less : Tec. Service Fee | 134,218 | - | 3,500 | - | 282 | 987,000 |
| Less 15% VAT on net Sales of D.R.S. | 207,106 | - | 14,535 | - | 282 | 4,098,870 |
| Net Sales of Lump Sulphur | | | | | 282 | 26,338,800 |
| Net Sales revenue | | | | 263,728,992 | 174,164 | 2,588,779,992 |



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) | | | Closing Stock as on 30.06.23 | | | |
|----------------------------|------|------------------------------|-------------|--------------------|-----------------------|-----------|--------------|------------------------------|-----------------|-------------|--------------------|
| | | Quantity | Price (Tk.) | Total Amount (Tk.) | Production | Sales | Consumption | Invent. Excess | Quantity | Price (Tk.) | Total Amount (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 |



MAY

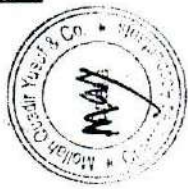
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Costing

For The Year Ended 30 June 2023

Annexure - 8

| SL.N O | ELEMENTS OF COST | BUDGET | | | | | | ACTUAL | | | | |
|-----------|----------------------------------|-----------------|----------------|-----------------------------|--------------------------------|----------------------------|--------------------------|----------------|-----------------------------|--------------------------------|-------------------------|-----------------------|
| | | UNIT | 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 | | | | | 38399.00 | | | |
| A. | VARIABLE COST | | | | | | | | | | | |
| i) | Raw materials | | | | | | | | | | | |
| | Rock sulphur | M.T. | 0.310 | 11011.58 | 22884.63 | 2519.96 | 7094.88 | 0.309 | 11876.67 | 48192.59 | 5723.67 | 14905.79 |
| | Rock phosphate (72% BPL) | M.T. | 1.600 | 56830.80 | 18181.47 | 10332.68 | 29091.38 | 1.588 | 60985.00 | 30529.35 | 18618.32 | 48486.48 |
| | Imported CPA | M.T. | - | - | - | - | - | - | - | - | - | - |
| | SSP | M.T. | - | - | - | - | - | - | - | - | - | - |
| | Sub total | | | | | 12852.64 | 36186.26 | | | | 24341.99 | 63392.26 |
| ii) | Chemical | | | | | | | | | | | |
| | Caustic soda | K.G. | 0.800 | 28409.40 | 54.77 | 15.56 | 43.81 | 0.5484 | 21056.69 | 60.34 | 12.71 | 33.09 |
| | Alum | K.G. | 0.550 | 19529.90 | 26.68 | 5.21 | 14.67 | 0.2667 | 10242.03 | 23.89 | 2.45 | 6.37 |
| | Other chemicals | | | | | 1.36 | 3.84 | | | | 0.24 | 0.63 |
| | Sub total | | | | | 22.13 | 62.32 | | | | 15.39 | 40.09 |
| iii) | Packing materials | | | | | | | | | | | |
| | Poly propylene bag | NO. | 20.040 | 711780.72 | 16.00 | 113.88 | 320.64 | 20.0200 | 768747.98 | 19.36 | 148.85 | 387.63 |
| | Polythene bag | NO. | 20.040 | 711780.72 | 10.92 | 77.71 | 218.80 | 20.0200 | 768747.98 | 10.55 | 81.12 | 211.25 |
| | Other packing materials | | | | | 1.55 | 4.36 | | | | 0.22 | 0.56 |
| | Sub total | | | | | 193.15 | 543.80 | | | | 230.18 | 599.44 |
| iv) | Power (PDB) | KWH | 210.000 | 7458780.00 | 8.94 | 666.81 | 1877.40 | 168.7427 | 6479551.73 | 9.93 | 643.54 | 1675.93 |
| v) | Gas | NM ³ | 30.000 | 1065540.00 | 4.56 | 48.59 | 136.80 | 28.7462 | 1103826.02 | 16.10 | 177.76 | 462.92 |
| vi) | Repairs & Maintenance | | | | | 618.91 | 1742.53 | | | | 264.18 | 687.97 |
| vii) | Factory overhead | | | | | 186.03 | 523.75 | | | | 282.07 | 734.59 |
| | Total variable cost (A) | | | | | 14588.26 | 41072.86 | | | | 25955.12 | 67593.21 |
| B. | FIXED COST | | | | | | | | | | | |
| i) | Salary, wages & allow. | | | | | 1890.13 | 5321.60 | | | | 1998.88 | 5205.55 |
| ii) | Depreciation | | | | | 295.56 | 832.14 | | | | 335.10 | 872.68 |
| iii) | Intrest & financial exp. | | | | | 14.21 | 40.00 | | | | 11.03 | 28.72 |
| iv) | Factory overhead | | | | | 381.64 | 1074.49 | | | | 315.08 | 820.55 |
| v) | Administrative overhead | | | | | 1374.56 | 3870.03 | | | | 1326.29 | 3453.97 |
| vi) | Selling & dist. overhead | | | | | 1313.00 | 3696.71 | | | | 989.69 | 2577.39 |
| | Total fixed cost (B) | | | | | 5269.08 | 14834.97 | | | | 4976.07 | 12958.86 |
| D. | Total cost (A+B) | | | | | 19857.34 | 55907.83 | | | | 30931.19 | 80552.07 |
| E. | Selling price per MT. | | | | | | 25000.00 | | | | | 25000.00 |



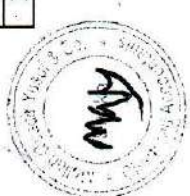
TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Statement Of Costing

For The Year Ended 30 June 2023

TSP PRODUCTION BY IMPORTED PHOSPHORIC ACID

| 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 | | | | | | | | | | | | | |
| A. | VARIABLE COST | | | | | | | | | | | | | | | | |
| i) | Raw materials | | | | | | | | | | | | | | | | |
| | Rock sulphur | M.T. | | | | | | | | | | | | | | | |
| | Rock phosphate (72% BPL) | M.T. | 0.550 | 19534.90 | 18182.11 | 3551.86 | 10000.16 | | | | | | | 30529.35 | 3358.61 | 16667.23 | |
| | Imported CPA | M.T. | 0.600 | 21310.80 | 71484.33 | 15233.88 | 42890.60 | | | | | | | 79387.78 | 9595.53 | 47,618.15 | |
| | SSP | M.T. | | | | | | | | | | | | | | | |
| | Sub total | | | | | 18785.74 | 52890.76 | | | | | | | | 12954.15 | 64285.37 | |
| ii) | Chemicals: | | | | | | | | | | | | | | | | |
| | Caustic soda | K.G. | 0.140 | 4972.52 | 54.79 | 2.72 | 7.67 | | | | | | | 60.34 | 1.17 | 5.79 | |
| | Alum | K.G. | 0.400 | 14207.20 | 26.68 | 3.79 | 10.67 | | | | | | | 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 | | | | | | | 19.36 | 78.11 | 387.63 | |
| | Polythene bag | NO. | 20.040 | 711780.72 | 10.92 | 77.71 | 218.80 | | | | | | | 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 | | | | | | | 9.93 | 176.90 | 877.87 | |
| v) | Gas | NM ³ | 30.000 | 1065540.00 | 4.56 | 48.59 | 136.80 | | | | | | | 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 | | | | | | | | 165.55 | 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 | |
| C. | Total fixed cost | | | | | 5269.08 | 14834.97 | | | | | | | | 2611.34 | 12958.86 | |
| D. | Total cost (A+B) | | | | | 25514.43 | 71835.22 | | | | | | | | 16245.35 | 80618.08 | |
| E. | Selling price | | | | | | 25000.00 | | | | | | | | | | |



TSP PRODUCTION BY MIXED SSP

| SL NO | ELEMENTS OF COST | UNIT | BUDGET | | | | | ACTUAL | | | | | AVERAGE COST OF TSP | | | | |
|-------|--------------------------|-----------------|-------------|-----------------------|--------------------|----------------------|--------------------|-------------|-----------------------|--------------------|----------------------|-------------------|---------------------|---------------------|----------|-----------|--|
| | | | USAGE RATIO | RAW MATERIAL QUANTITY | RAW MATERIAL PRICE | TOTAL COST (LAC.TK.) | COS Per M.T. (TK.) | USAGE RATIO | RAW MATERIAL QUANTITY | RAW MATERIAL PRICE | TOTAL COST (LAC.TK.) | COST PER MT. (TK) | TOTAL COST IN LAC | COST PER MT. IN TK. | | | |
| | PRODUCTION | M.T. | | 28964.00 | | | | | | | | | | 100000.00 | | 87514.00 | |
| A. | VARIABLE COST | | | | | | | | | | | | | | | | |
| i) | Raw materials | | | | | | | | | | | | | | | | |
| | Rock sulphur | M.T. | 0.115 | 3330.86 | 22886.70 | 762.32 | 2631.97 | 0.115 | 3323.30 | 48192.59 | 1601.58 | 5529.57 | 3282.28 | 3282.28 | 7325.26 | 8370.38 | |
| | Rock phosphate (72% BP) | M.T. | 0.940 | 27226.16 | 18182.12 | 4950.29 | 17091.19 | 0.933 | 27025.24 | 30529.35 | 8250.63 | 28485.80 | 18834.83 | 18834.83 | 30227.56 | 34540.26 | |
| | Imported CPA | M.T. | 0.355 | 10,282.22 | 25376.94 | 7350.18 | 25376.94 | 0.355 | 10279.09 | 79387.78 | 8160.34 | 28,174.07 | 22584.06 | 22584.06 | 17755.87 | 20,289.18 | |
| | SSP | M.T. | 0.038 | 1112.22 | 15831.25 | 176.08 | 607.92 | 0.038 | 1114.00 | 15830.34 | 176.35 | 608.86 | 176.08 | 176.08 | 176.35 | 201.51 | |
| | Sub total | | | | | 13238.87 | 45708.02 | | | | 18188.90 | 62798.30 | 44877.25 | 44877.25 | 55485.04 | 63491.33 | |
| ii) | Chemicals: | | | | | | | | | | | | | | | | |
| | Caustic soda | K.G. | 0.650 | 18826.60 | 54.75 | 10.31 | 35.59 | 0.4455 | 12904.82 | 60.34 | 7.79 | 26.88 | 28.59 | 28.59 | 21.66 | 24.75 | |
| | Alum | K.G. | 0.500 | 14482.00 | 26.68 | 3.86 | 13.34 | 0.2425 | 7023.15 | 23.89 | 1.68 | 5.79 | 12.86 | 12.86 | 5.06 | 5.78 | |
| | Other chems. | | | | | 0.67 | 2.32 | | | | 0.18 | 0.63 | 2.32 | 2.32 | 0.55 | 0.63 | |
| | Sub total | | | | | 14.84 | 51.25 | | | | 9.65 | 33.31 | 43.78 | 43.78 | 27.27 | 31.16 | |
| iii) | Packing materials | | | | | | | | | | | | | | | | |
| | Poly propylene bag | NO. | 20.040 | 580438.56 | 16.00 | 92.87 | 320.64 | 20.020 | 579859.28 | 19.36 | 112.27 | 387.63 | 320.64 | 320.64 | 339.23 | 387.63 | |
| | Polythene bag | NO. | 20.040 | 580438.56 | 10.92 | 63.37 | 218.80 | 20.020 | 579859.28 | 10.55 | 61.19 | 211.25 | 218.80 | 218.80 | 184.87 | 211.25 | |
| | Other packing materials | | | | | 1.45 | 5.00 | | | | 0.16 | 0.56 | 5.00 | 5.00 | 0.49 | 0.56 | |
| | Sub Total | | | | | 157.69 | 544.44 | | | | 173.62 | 599.44 | 544.44 | 544.44 | 524.60 | 599.44 | |
| iv) | Power (PDB) | KWH | 160.000 | 4634240.00 | 8.94 | 414.30 | 1430.40 | 128.566 | 3723782.22 | 9.93 | 369.84 | 1276.90 | 1430.40 | 1430.40 | 1190.28 | 1360.10 | |
| v) | Gas | NM ³ | 30.000 | 868920.00 | 4.56 | 39.62 | 136.80 | 28.746 | 832605.45 | 16.10 | 134.08 | 462.92 | 136.80 | 136.80 | 405.12 | 462.92 | |
| vi) | Repairs & Maintenance | | | | | 550.70 | 1901.32 | | | | 194.26 | 687.97 | 1844.92 | 1844.92 | 602.07 | 687.97 | |
| vii) | Factory overhead | | | | | 151.70 | 523.75 | | | | 212.77 | 734.59 | 523.75 | 523.75 | 642.87 | 734.59 | |
| | Total variable cost | | | | | 14567.73 | 50295.98 | | | | 19288.12 | 68593.43 | 49401.33 | 49401.33 | 58877.25 | 67277.52 | |
| B. | FIXED COST | | | | | | | | | | | | | | | | |
| i) | Salary, wages & allow. | | | | | 1541.35 | 5321.60 | | | | 1575.73 | 5205.55 | 5321.60 | 5321.60 | 4555.58 | 5205.55 | |
| ii) | Depreciation | | | | | 241.02 | 832.14 | | | | 252.76 | 872.68 | 832.14 | 832.14 | 763.72 | 872.68 | |
| iii) | Financial overhead | | | | | 11.59 | 40.00 | | | | 8.32 | 28.72 | 40.00 | 40.00 | 25.13 | 28.72 | |
| iv) | Factory overhead | | | | | 311.22 | 1074.49 | | | | 237.66 | 820.55 | 1074.49 | 1074.49 | 718.10 | 820.55 | |
| v) | Administrative overhead | | | | | 1120.92 | 3870.03 | | | | 1000.41 | 3453.97 | 3870.03 | 3870.03 | 3022.71 | 3453.97 | |
| vi) | Selling & dist. overhead | | | | | 1070.72 | 3696.71 | | | | 746.52 | 2577.39 | 3696.71 | 3696.71 | 2255.58 | 2577.39 | |
| C. | Total fixed cost | | | | | 4296.80 | 14834.97 | | | | 3753.40 | 12958.86 | 14834.97 | 14834.97 | 11340.81 | 12958.86 | |
| D. | Total cost (A+B) | | | | | 18864.53 | 65130.95 | | | | 23041.52 | 79552.29 | 64236.30 | 64236.30 | 70218.06 | 80236.38 | |
| E. | Selling price | | | | | | 25000.00 | | | | | | 25000.00 | 25000.00 | | | |



TRIPLE SUPER PHOSPHATE (TSP) COMPLEX LIMITED

Schedule of Store in Transit

For The Year Ended 30 June 2023

Code No-177101

Rock Sulphur

| 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 | |

Annexure - 9

Code No-177102

Rock Phosphate

| 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 | |

Code No-177104

Imported CPA

| 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 | |

Code No-177103

Spares & Stores

| 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 | |



