

AUDITOR'S REPORT

OF

DAP FERTILIZER COMPANY LIMITED

RANGADIA, ANOWARA, CHATTOGRAM

FOR THE YEAR ENDED JUNE 30, 2021

S. AHMED & CO.

CHARTERED ACCOUNTANTS

SULTAN MARKET (3RD FLOOR), 151, SH. MUJIB ROAD

AGRABAD C/A, CHATTOGRAM

MOLLAH QUADIR YUSUF & CO.

CHARTERED ACCOUNTANTS

HOUSE # 161(3RD FLOOR), LAKE CIRCUS

KALABAGAN, DHANMONDI, DHAKA-1205

DAP FERTILIZER COMPANY LIMITED

FOR THE PERIOD FROM JULY 01, 2020 TO JUNE 30, 2021

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AUDITOR'S REPORT
TO
THE SHAREHOLDERS
OF
DAP FERTILIZER COMPANY LIMITED

Opinion:

We have audited the financial statements of "DAP FERTILIZER COMPANY LIMITED", Chattogram, which comprises the Statement of financial position as at June 30, 2021, and related statement of profit & loss and other comprehensive income, the statement of cash flows, the statement of changes in shareholders, equity and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the company give a true and fair view of the financial position of the company and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explain in note 3.

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 statement section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and The Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Going Concern:

As per our judgment we conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained our opinion that the company will continue as a going concern.

Key Audit Matters (KAM):

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended June 30, 2021. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Sl. No	Key Audit Matters (KAM)	How Our Audit Addressed The Key Audit Matters
2.	<p>Land:</p> <p>The company possessed 61 acres land for its establishment which owner is CUFL. There is no arrangement to transfer the land in the name of the company. There is no deed neither leasehold nor freehold agreement for this land.</p> <p>We considered this is a KAM due to the CUFL at any time may ask to vacate their land in that case the company will not have any option.</p>	<p>Our audit procedure included among others considering the risk of land in addition to we also performed the following substantive audit procedures:</p> <ul style="list-style-type: none">• Substantiate the existence of land.• We assessed critically and verified the company's policy about the land.• The existence of the company fully depends on this land as per judgment of management.

Emphasis Of Matter: We draw an attention to Note-28 of the Financial Statements which describes that the Contingent Liabilities still remain as contingent liabilities.

Income Tax Authority demanded for the amount of Tk. 272,223,204 against assessment year 2015-2016 U/S 82BB(1)/120 of ITO 1984. The company submitted appeal against the above order on 08.03.2021 to the Commissioner of Taxes of (Appeal) who passed an order of set-a-side on 01.08.2021. So the case is still pending till date.

DVC: 2912260892AS702019

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Income Tax Authority also demanded for the amount of Tk. 138,089,560 against assessment year 2016-2017 U/S 82BB(3)/83(2) of ITO 1984. The company submitted appeal against the above order on 05.03.2021 to the Commissioner of Taxes of (Appeal) who passed an order of set-a-side on 01.08.2021. The company appeal in tribunal for this case. Therefore, the total amount of contingent liabilities stand at Tk. 410,312,764.

Other Information:

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management for the Financial Statements:

Management is responsible for the preparation and fair presentation of the financial statements of the company in accordance with International Financial Reporting Standards (IFRSs) as explained in note 3, 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 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.

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 International Standards of Auditing (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 International Standards of Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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DVC: 2112271023AS116397



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company's audit. We remain solely responsible for our audit opinion.
- 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.
- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence and where applicable related safeguards.
- From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law & regulation precludes public disclosure about the matter or when in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

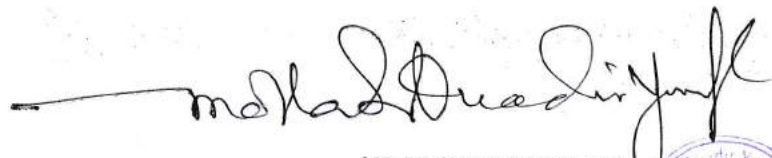
Report on Other Legal and Regulatory Requirements:

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

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of these books;
- c) the Statement of Financial Position, the Statement of profit & loss and other comprehensive with the annexed notes dealt with by the report are in agreement with the books of accounts.



MD. ERADAT ULLAH FCA
ENROLMENT NO. 692
PROPRIETOR
S. AHMED & CO.
CHARTERED ACCOUNTANTS



MD. MUSFIQUR RAHMAN FCA
ENROLMENT NO. 1023
PARTNER
MOLLAH QUADIR YOUSUF & CO.
CHARTERED ACCOUNTANTS



DVC: 2112260692AS702019
DATED: CHATTOGRAM

26 DEC 2021

DVC: 2112271023AS116327

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
STATEMENT OF FINANCIAL POSITION

AS AT 30 Jun 2021

PARTICULARS	NOTES	AMOUNT in (TK.) 30 June, 2021	AMOUNT in (TK.) 30 June, 2020
Authorized Capital :		5,000,000,000	5,000,000,000
Capital :			
Issued Subscribed and Paid up Capital	3.00	1,000	1,000
Government Equity	4.00	5,300,697,327	5,300,697,327
A. Total Capital & Equity		5,300,698,327	5,300,698,327
Reserve & Surplus :			
Accumulated Profit/(Loss)/Retained Earning		-	-
General Reserve	5.00	1,360,551,812	1,360,551,812
B. Total Reserve and Surplus		1,360,551,812	1,360,551,812
C. Total Shareholder's Equity (A+B)		6,661,250,139	6,661,250,139
Long Term Liabilities :			
Foreign Loan (ISP, CGCL, China)	6.00	-	-
Foreign Loan (JBIC, Japan)	6.02	3,149,367,500	3,458,148,188
Foreign Loan (JBIC, Japan)	6.01	3,634,859,211	3,690,586,585
Govt. Loan (ADP)	6.03	302,820,000	293,550,000
D. Total Long Term Liabilities		7,087,046,711	7,442,284,773
Capital Employed (C+D)		13,748,296,850	14,103,534,912
Fixed Assets			
Fixed Assets - At Cost	7.01 & 7.02	13,031,002,365	12,984,838,614
Less. Accumulated Depreciation	7.03 & 7.04	8,583,404,926	7,996,569,627
Fixed Assets At Written Down Value	8.10 & 8.20	4,447,597,439	4,988,268,987
Capital Work In Progress		11,337,583	23,486,795
A. Total Fixed Assets		4,458,935,022	5,011,755,782
Inventories	9.00		
Raw and Packing Materials	9.01	25,933,472	104,705,969
Spares, Accessories and Stores	9.02	166,015,533	138,079,122
Store-in-Transit	9.03	299,553	3,725,979
Work-in-process		350,000	350,000
Finished Goods	9.04	434,399,000	40,471,200
B. Total Inventories		626,997,558	287,332,270
Other Current Assets			
Current Account with BCIC	10.00	857,742,636	896,432,067
Current Account with Enterprises	11.00	10,932,540	2,081,885
Advances, Deposits, Pre-payments & Loan	12.00	72,376,305	64,896,956
Advance Against Income Tax	13.00	542,661,206	388,467,848
Subsidy Receivable From Govt.	14.00	1,172,020,298	694,590,124
Subsidy Receivable From BCIC	15.00	-	1,203,121,967
Investment in FDR	16.00	6,200,000,000	5,659,299,030
Cash and Bank balance	17.00	145,512,357	104,368,928
C. Total Other Current Assets		9,001,245,342	9,013,258,805
D. Total Current Assets (B+C)		9,628,242,900	9,300,591,075



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
STATEMENT OF FINANCIAL POSITION

AS AT 30 Jun 2021

PARTICULARS	NOTES	AMOUNT in (TK.) 30 June, 2021	AMOUNT in (TK.) 30 June, 2020
Current Liabilities and Provisions			
Creditors for Expenses	18.01	74,720,248	53,409,882
Creditors for Goods Supply	18.03	146,218,455	24,969,129
Creditors for Other Finance	18.03	55,412,808	54,093,370
Current Account with Enterprises	18.04	2,658,039	19,418,850
Provision for Taxation	19.00	59,871,522	56,920,714
Provision for CPPF	20.00	-	-
E. Total Current Liabilities		338,881,072	208,811,945
F. Net Current Assets / (Liabilities) (D-E)		9,289,361,828	9,091,779,130
Total Assets Less current liabilities (A+F)		13,748,296,850	14,103,534,912
Contingent Liabilities			
	28.00	410,312,764.00	410,312,764.00

The annexed notes form an integral part of the Financial Statements


Company Secretary


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


ABDUR RAHIM
Managing Director
Chittagong Urea Fertilizer Ltd.
Rangadia, Chattogram-4000


মোঃ ফজর আলী
উপ-প্রধান হিসাবরক্ষক
ডিএপিএফসিএম

Signed in term of ourseparate of even date annexed



Md. Eradat Ullah FCA
Enrolment No. 692
Proprietor
S. Ahmed & Co.
Chartered Accountants





Md. Musfiqur Rahman FCA
Enrolment No. 1023
Partner
Mollah Quadir Yusuf & Co.
Chartered Accountants



DVC: 2112260692AS 70 2019
Dated: Chattogram

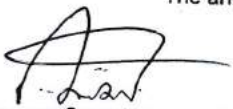
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26 DEC 2021

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE, 2021

PARTICULARS	NOTE	AMOUNT (TK.) 2020-2021	AMOUNT (TK.) 2019-2020
Net turnover	21	4,315,253,398.00	3,849,193,713.00
		4,315,253,398.00	3,849,193,713.00
Less: Cost of goods sold	COGS	4,398,953,542.65	3,856,447,500.00
Gross Profit/(Loss)		(83,700,144.65)	(7,253,787.00)
Less: Other Operating Expenses		-	-
General & admin overheads	23.00	93,993,089.89	107,658,230.00
Selling & distribution overheads	24.00	12,908,162.00	9,266,664.00
Salary & allowance (Admin) (22%)	27.01	53,214,582.52	56,476,869.00
Salary & allowance (Sales) (2%)	27.01	4,837,689.32	5,134,261.00
Audit fees		140,000.00	140,000.00
Head office management expenses		169,919,000.00	181,162,000.00
Turnover tax	19.00	28,722,292.64	25,771,485.00
Total Other Operating Expenses		363,734,816.37	385,609,509.00
Operating Profit/(Loss)		(447,434,961.02)	(392,863,296.00)
Less: Financial expenses	25.00	24,360,464.00	53,190,454.00
Add: Other income	26.00	471,795,425.02	446,053,750.00
Net Profit / (Loss) before Tax	C.P.P.F & Income	-	-
Less: Contribution to Companies		-	-
Profit Participation Fund		-	-
Net Profit / (Loss) after CPPF		(0.00)	(0.00)
Less: Provision for taxation		-	-
Net Profit / (Loss) after income Tax		(0.00)	(0.00)
Accumulated profit/(loss) brought forward		-	-
Prior year adjustment		-	-
Accumulated Profit/(Loss) transferred		-	-
to the Statement of Financial Position		(0.00)	(0.00)

The annexed notes form an integral part of the Financial Statements

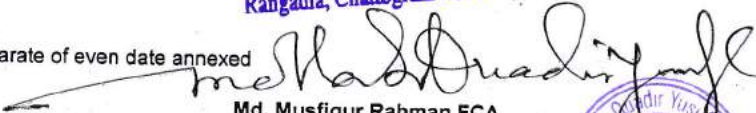

Company Secretary
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ডিএপিএফসিএল


Mizanur Rahman
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Rangadia, Anowara, Chattogram.


ABDUR RAHIM
Managing Director
Chittagong Urea Fertilizer Ltd.
Rangadia, Chattogram-4000

Signed in term of ourseparate of even date annexed

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Partner
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DVC: 2112260692 AS 70 2019
Dated: Chattogram


DVC: 2112271023 AS 116397

26 DEC 2021

DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
COST OF GOODS SOLD [COGS]
FOR THE YEAR ENDED 30 JUNE, 2021

PARTICULARS	NOTES	AMOUNT (TK.) 2020-2021	AMOUNT (TK.) 2019-2020
I. Variable Cost			
Direct Material Cost		-	-
Raw materials consumption		-	-
Chemical consumption	22.01	3,701,605,413.70	2,863,389,413.00
Packing material consumption		-	-
A. Total Material Cost	22.02	40,914,138.28	42,263,631.00
Factory Overhead (Variable)		3,742,519,551.98	2,905,653,044.00
Natural gas		-	-
Electricity expenses		7,497,778.00	7,873,840.00
Steam		111,046,899.00	87,163,408.00
Process water		7,686,418.00	5,740,383.00
Cooling water		2,234,996.00	1,144,380.00
Demin water.		1,108,931.00	1,018,362.00
Oil & lubricant (70%)		1,017,655.00	646,512.00
Spares & Accessories & store consumption (60%)	22.03	3,622,373.81	3,862,466.00
Repair & maintenance (30%)		35,462,834.91	28,416,880.00
B. Total Factory Overhead (Variable)		7,328,713.20	5,320,863.00
Total Variable Cost (A + B)		177,006,598.92	141,187,094.00
II. Fixed Cost		3,919,526,150.90	3,046,840,138.00
A. Direct Factory Salary & Wages (44%)		-	-
Factory Overhead (Fixed)	27.01	106,429,165.04	112,953,739.00
Indirect Salary & Wages (32%)		-	-
Oil & lubricant (30%)	27.01	77,403,029.12	82,148,174.00
Spares & Accessories & store consumption (40%)		1,552,445.92	1,655,343.00
Repair & maintenance (70%)	22.03	23,641,889.94	18,944,587.00
Depreciation (95%)		17,100,330.80	12,415,347.00
Other factory overhead	7.05 & 7.06	557,493,533.60	557,785,585.00
Factory insurance	22.04	61,579,812.33	34,221,639.00
B. Total Factory Overhead (Fixed)		28,154,985.00	28,742,448.00
Total Fixed Cost (A + B)		766,926,026.71	735,913,123.00
Total Manufacturing Cost (I + II)		873,355,191.75	848,866,862.00
Opening Work-in-process		4,792,881,342.65	3,895,707,000.00
(-) Closing Work-in-process		350,000.00	575,000.00
Cost Of Goods Manufactured		(350,000.00)	(350,000.00)
Opening Finished goods		4,792,881,342.65	3,895,932,000.00
Cost of Goods Available for Sale		40,471,200.00	986,700.00
(-) Closing Finished goods		4,833,352,542.65	3,896,918,700.00
Cost of Goods Sold		(434,399,000.00)	(40,471,200.00)
		4,398,953,542.65	3,856,447,500.00


The annexed notes form an integral part of the Financial Statements


Company Secretary
মোঃ ফজর আলী
উপ-প্রধান হিসাবরক্ষক
ডিএপিএফসিএল

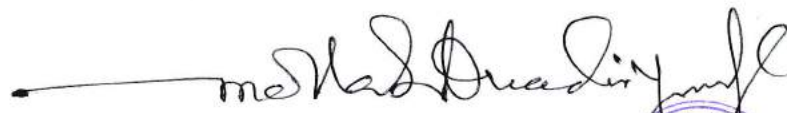

Mizanur Rahman
Managing Director
DAP Fertilizer Company Ltd.
Rangadia, Allowada, Chattogram.


ABDUR RAHIM
Managing Director
Chittagong DAP Fertilizer Ltd.
Rangadia, Chattogram-4000

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Chartered Accountants




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Enrolment No. 1023
Partner
Mollah Quadir Yusuf & Co.
Chartered Accountants



DVC: 2112260692 AS 70 2019
Dated: Chattogram


DVC: 21122710 23 AS 11639

26 DEC 2021

DAP FERTILIZER COMPANY LTD.
RANGADIA, CHATTOGRAM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

Particulars	Amount in Taka	
	30.06.2021	30.06.2020
CASH FLOW FROM OPERATING ACTIVITIES:		
Cash received from revenues, interest and others	2,710,599,592	1,466,583,953
Cash received from Government subsidy	2,802,141,024	1,480,112,534
Cash paid for purchase, salaries, tax, liabilities, expenses etc.	(4,486,844,995)	(3,174,527,094)
A. Net Cash Provided / (Used) by Operating Activities	1,025,895,621	(227,830,607)
CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of Fixed Assets	(101,891,125)	(7,316,741)
Investment in FDR	(540,700,970)	1,662,586,662
Capital Work in Progress	-	(23,486,795)
B. Net Cash Provided / (Used) by Investing Activities	(642,592,095)	1,631,783,126
CASH FLOW FROM FINANCING ACTIVITIES:		
Foreign loan	(364,508,062)	(961,437,807)
Current Account With BCIC	38,689,431	(503,032,764)
Current Account With Enterprise	(25,611,466)	19,213,492
Government loan	9,270,000	9,270,000
C. Net Cash Provided / (Used) by Financing Activities	(342,160,097)	(1,435,987,079)
D. Net Increase / (Decrease) in Cash & Bank Balance (A+B+C)	41,143,429	(32,034,560)
E. Verification:	41,143,429	(32,034,560)
Cash and Cash Equivalent at the Beginning of the Year	104,368,928	136,403,488
Cash and Cash Equivalent at the End of the Year	145,512,357	104,368,928


The annexed notes form an integral part of the Financial Statements


Company Secretary
মোঃ ফজর আলী
উপ-প্রধান হিসাবরক্ষক
ডিএপিএফসিএল


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


ABDUR RAHIM
Managing Director
Director
Chittagong Urea Fertilizer Ltd.
Rangadia, Chattogram-4000

Signed in term of our separate of even date annexed


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26 DEC 2021

DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE, 2021

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

The annexed notes form an integral part of the Financial Statements


Company Secretary

মোঃ ফজর আলী
উপ-প্রধান হিসাবরক্ষক
ডিএপিএফসিএল


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

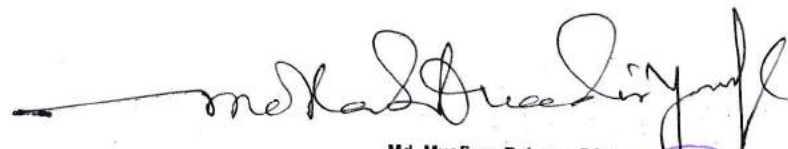

ABDUR RAHIM
Managing Director
Chittagong Urea Fertilizer Ltd.
Rangadia, Chattogram-4000

Signed in terms of our separate report of even date annexed



Md. Eradat Ullah FCA
Enrolment No. 692
Proprietor
S. Ahmed & Co.
Chartered Accountants





Md. Musfiqur Rahman FCA
Enrolment No. 1023
Partner
Mollah Quadir Yusuf & Co.
Chartered Accountants



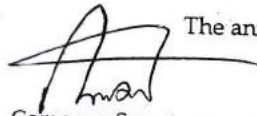
DVC: 2112260692 AS 702019
Dated: Chattogram

DVC: 2112271023 AB116397

26 DEC 2021

DAP FERTILIZER COMPANY LTD.
Rangadia, Chattogram
STATEMENT OF FUND FLOW
FOR THE YEAR ENDED 30 JUNE, 2021

Particulars	Amount in Taka	
	30-Jun-21	30-Jun-20
SOURCE OF FUND :		
Net Profit/ (Loss) after Taxation	-	-
Depreciation for the Current Year	586,835,299	587,142,721
Prior Year Adjustment	-	-
Fund from Operation :		
Decrease in Capital	-	13,083,298
Decrease in Work-in-Progress	12,149,212	-
Increase in Long term Loan :		
Increase in Foreign Loan (ISP, CCCL, China)	-	-
Increase in Foreign Loan (JBIC, Japan)	-	15,122,001
Increase in Govt. Loan (ADP)	9,270,000	9,270,000
A. Total Sources of Fund	608,254,511	624,618,020
APPLICATION OF FUND :		
Decrease in Foreign Loan (JBIC, Japan)	55,727,374	996,959,847
Decrease in Foreign Loan (ISP)	308,780,688	-
Increase in Fixed Assets	46,163,751	-
Increase in Work-in-progress	-	23,486,795
Provision for Income Tax	28,722,293	-
B. Total Application of Fund	439,394,106	1,020,446,642
C. Increase/(Decrease) in Working Capital (A-B)	168,860,405	(395,828,622)



Company Secretary
মোঃ ফজর আলী
উপ-প্রধান হিসাবরক্ষক
ডিএপিএফসিএল

The annexed notes form an integral part of the Financial Statements

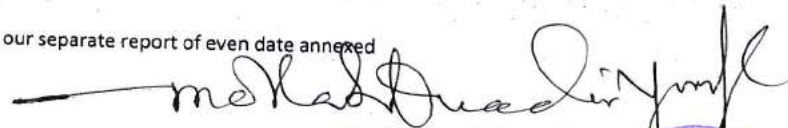

Mizanur Rahman
Managing Director
DAP Fertilizer Company Ltd.
Rangadia, Anowara, Chattogram.


ABDUR RAHIM
Managing Director
Chittagong Urea Fertilizer Ltd.
Rangadia, Chattogram-4000



Md. Eradat Ullah FCA
Enrolment No. 692
Proprietor
S. Ahmed & Co.
Chartered Accountants

Signed in terms of our separate report of even date annexed



Md. Musfiqur Rahman FCA
Enrolment No. 1023
Partner
Mollah Quadir Yusuf & Co.
Chartered Accountants



DVC: 2112260692AS702019
Dated: Chattogram

DVC: 2112271023AS116397

26 DEC 2021

DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1.00 Status and activities:

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

1	Name of the Company	DAP Fertilizer Company Limited
2	Administrative Ministry	Ministry of Industries
3	Executing Agency	Bangladesh Chemicle Industries Corporation (BCIC)
4	Location	Rangadia, Anowara, Chattogram
5	Area	61 acres
6	Product	Di-Ammonium Phosphate (DAP) Fertilizer
7	Production Capacity:	
a	Initial (Plant-1 & 2)	Yearly: 5,28,000 M.T
b	Attainable (Plant-1 & 2)	Yearly: 2,10,000 M.T
8	Main Raw Materials	Phosphoric Acid, Liquid Amonia & Sulphuric Acid
9	Date of Incorporation	28-Aug-06
10	Date of Commercial Production	01-Dec-06
11	Source of Fund	GOB, EXIM Bank of China (Plant-1) & JBIC, Japan (Plant-2)
12	No. of Manpower:	
a	Sanction	816 Nos
b	Actual	372 Nos

2.00 Significant accounting and related policies:

2.01 Basis and convention of accounting:

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

2.02 Depreciation:

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

<u>Assets</u>	<u>Rates</u>
Plant & Machinery	5%
Building & Structure	2.5% & 5%



Furniture & Fixture	10%
Office Equipment & Loose tools	10% - 25%
Transport Vehicle	20%
Other Construction	5% - 10%
Factory Equipment	12.5% & 20%
Sundry Assets	20% & 25%

2.03 Ownership of land property:

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

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

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

2.05 Valuation of Inventories:

a) Raw materials:

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

b) Stores, spares & accessories:

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

c) Work in process:

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

d) Finished products:

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

2.06 Foreign Currency Transaction and their Translation:

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

2.07 Workers' Profit Participation Fund:

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

2.08 Taxation:

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

2.09 Report period:

The financial statements of the Company covers the period from July 01, 2020 to June 30, 2021.

2.10 Comparative information:

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



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Notes [BCIC] || Year : 2020 - 2021 with 2019 - 2020

Note- 3.00000: Share Capital

Particulars	2020 - 2021	2019 - 2020
Authorized Capital (50,000,000 Ordinary Share of Tk. 100 each)	5,000,000,000.00	5,000,000,000.00
Issued, Subscribed and Paid-up Capital (10 Ordinary Share of Tk. 100 each)	1,000.00	1,000.00
Total :	1,000.00	5,000,001,000.00

Note- 3.01000: Position of Share Holding

Particulars	No. of Shareholdings	
	2020 - 2021	2019 - 2020
Bangladesh Chemical Industries Corporation (BCIC)	3.00	3.00
Mr. Md. Ehsan-e-elahi - Chairman (Grade-1), BCIC, Dhaka	1.00	1.00
Mr. Md. Yousuf Ali, Additional Secretary, Ministry of Industry	1.00	1.00
Md. Amin Ul Ahsan- Director, Commercial, BCIC, Dhaka	1.00	1.00
Mr. Md. Lutfur Rahman, FCMA- Director, Planning & Implementation, BCIC, Dhaka	1.00	1.00
Mr. Md. Nazrul Islam- General Manager (MTS), ICT, BCIC, Dhaka	1.00	1.00
Mr. Abdur Rahim, Managing Director, CUFL, Chattogram	1.00	1.00
Mr. Tarun Kanti Sarkar, Managing Director, DAPFCL, Chattogram	1.00	1.00
Total :	10.00	10.00

Note- 4.00000: GOVT EQUITY

Particulars	2020 - 2021	2019 - 2020
Govt. equity (plant-1)	3,668,797,326.93	3,668,797,327.00
Govt. equity (plant-2)	1,631,900,000.00	1,631,900,000.00
Foreign loan converted into equity (plant-1)	-	-
Foreign loan converted into equity (plant-2)	-	-
Adp loan converted into equity	-	-
Share money deposit	-	-
Total :	5,300,697,326.93	5,300,697,327.00

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

Note- 5.00000: General Reserve

Particulars	2020 - 2021	2019 - 2020
Opening	1,360,551,812.00	247,286,806.00
Addition	-	1,113,265,006.00
Total :	1,360,551,812.00	1,360,551,812.00
Less : Adj.	-	-
Closing Balance	1,360,551,812.00	1,360,551,812.00

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

Note- 6.00000: Longterm liabilities

Particulars	2020 - 2021	2019 - 2020
Foreign loan payable (plant-2) - JBIC	3,634,859,211.00	3,690,586,585.00
Foreign loan payable (plant-1) - ISP	3,149,367,500.20	3,458,148,188.00
Local loan payable - ADP (Govt.)	302,820,000.00	293,550,000.00
Total :	7,087,046,711.20	7,442,284,773.00



Note- 6.01000: FOREIGN LOAN - JBIC LOAN

Particulars	2020 - 2021	2019 - 2020
Opening		
JBIC loan(Japan) -(plant-2)		
Exch.fluc.effect on JBIC loan -(plant-2)	1,646,380,983.00	1,646,380,983.00
Interest payable on JBIC loan (plant-2)	584,114,154.00	568,992,153.00
Total :	1,460,091,448.00	1,460,091,448.00
Addition	3,690,586,585.00	3,675,464,584.00
Exch.fluc.effect on JBIC loan -(plant-2)		
Total :	(55,727,374.00)	15,122,001.00
Closing Balance	(55,727,374.00)	15,122,001.00
JBIC loan(Japan) -(plant-2)		
Exch.fluc.effect on JBIC loan -(plant-2)	1,646,380,983.00	1,646,380,983.00
Interest payable on JBIC loan (plant-2)	528,386,780.00	584,114,154.00
Total :	1,460,091,448.00	1,460,091,448.00
	3,634,859,211.00	3,690,586,585.00

In the above loan from JBIC, Japan for plant-2 is shown in Annexure D. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of JBIC's Loan of Japanese Yen of 722,13,78,173 for DAP-2 project. As per the contact the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from 1st April, 2011 of DAP-2. BCIC has paid Tk 444.02 crore against JBIC's Loan (Plant-2) till June 30, 2021.

Note- 6.02000: ISP LOAN

Particulars	2020 - 2021	2019 - 2020
Opening		
ISP loan (EXIM Bank of China) - [plant - 1]		
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	279,792,938.00	903,146,430.00
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	170,777,453.00	586,106,691.00
Total :	3,007,577,797.20	2,965,854,914.00
Addition	3,458,148,188.20	4,455,108,035.00
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]		
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	30,208,769.00	(38,682,730.00)
Total :	11,010,543.00	41,722,883.00
Less : Payment[2-2-11%][%PAYMENT%]	41,219,312.00	3,040,153.00
ISP loan (EXIM Bank of China) - [plant - 1]		
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	205,588,838.00	623,353,492.00
Total :	144,411,162.00	376,646,508.00
Closing Balance	350,000,000.00	1,000,000,000.00
ISP loan (EXIM Bank of China) - [plant - 1]		
Exch.fluc.effect on ISP loan (EXIM Bank of China) - [plant - 1]	74,204,100.00	279,792,938.00
Interest payable on ISP loan (EXIM Bank of China) - [plant - 1]	56,575,060.00	170,777,453.00
Total :	3,018,588,340.20	3,007,577,797.00
	3,149,367,500.20	3,458,148,188.00

In the above loan from EXIM Bank of China for plant - 1 is shown in Annexure C. Subsidiary Loan Agreement (SLA) was signed between The Government of the People's Republic of Bangladesh, Represented by the Ministry of Finance and Bangladesh Chemical Industries Corporation (BCIC) regarding utilization of EXIM Bank of China's Loan of China RMB Yuan 26,37,99,958 for DAP-1 project. As per the contact the loan will be paid 30th equal installment @ Tk. 4.5% interest starting from June, 2015 of DAP-1. BCIC has paid Tk. 315.98 crore against loan from EXIM Bank of China (Plant-1) till June 30, 2021.

Note- 6.03000: LOAN PAYBLE ADP - GOVT.

Particulars	2020 - 2021	2019 - 2020
Opening		
Govt. loan (ADP) - [plant - 1]		
Interest payable on ADP loan (plant-1)	185,400,000.00	185,400,000.00
Total :	108,150,000.00	98,880,000.00
Addition	293,550,000.00	284,280,000.00
Interest payable on ADP loan (plant-1)		
Total :	9,270,000.00	9,270,000.00
Closing Balance	9,270,000.00	9,270,000.00
Govt. loan (ADP) - [plant - 1]		
Interest payable on ADP loan (plant-1)	185,400,000.00	185,400,000.00
Total :	117,420,000.00	108,150,000.00
	302,820,000.00	293,550,000.00

The amount represents the total govt. loan received including interest by the company from government ADP Fund. Details are shown in Annexure E.



Note- 7.01000: FIXED ASSETS AT COST (Plant-1)

Particulars	2020 - 2021	2019 - 2020
Opening		
Addition	6,526,361,460.66	6,558,412,806.00
Total :	85,434,874.79	6,631,385.00
Less : Disposal / Adj.	6,611,796,335.45	6,565,044,191.00
Closing Balance	-	38,682,730.00
	6,611,796,335.45	6,526,361,461.00

Note- 7.02000: FIXED ASSETS AT COST (Plant-2)

Particulars	2020 - 2021	2019 - 2020
Opening		
Addition	6,458,477,153.24	6,439,509,106.00
Total :	16,456,250.04	18,968,047.00
Less : Disposal / Adj. (Exchange fluctuation gain)	6,474,933,403.28	6,458,477,153.00
Closing Balance	55,727,374.00	-
	6,419,206,029.28	6,458,477,153.00

Note- 7.03000: ACCUMULATED DEPRECIATION (Plant-1)

Particulars	2020 - 2021	2019 - 2020
Opening		
Addition	3,953,487,294.88	3,643,154,531.00
Total :	312,493,885.45	310,332,764.00
Less : Disposal / Adj.	4,265,981,180.33	3,953,487,295.00
Closing Balance	-	-
	4,265,981,180.33	3,953,487,295.00

Note- 7.04000: ACCUMULATED DEPRECIATION (Plant-2)

Particulars	2020 - 2021	2019 - 2020
Opening		
Addition	4,043,082,332.55	3,766,272,375.00
Total :	274,341,413.08	276,809,957.00
Less : Disposal / Adj.	4,317,423,745.63	4,043,082,332.00
Closing Balance	-	-
	4,317,423,745.63	4,043,082,332.00

Note- 7.05000: ALLOCATION FOR DEPRECIATION CHARGE (Plant-1)

Particulars	2020 - 2021	2019 - 2020
Factory Overhead (95%)		
General & Admin Exp. (5%)	296,869,191.18	294,816,126.00
Total	15,624,694.27	15,516,638.00
	312,493,885.45	310,332,764.00

Note- 7.06000: ALLOCATION FOR DEPRECIATION CHARGE (Plant-2)

Particulars	2020 - 2021	2019 - 2020
Factory Overhead (95%)		
General & Admin Exp. (5%)	260,624,342.43	262,969,459.00
Total	13,717,070.65	13,840,498.00
	274,341,413.08	276,809,957.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Particulars		Cost				Depreciation/Amortization/Impairment					Amount in Taka
		As at 01 Jul 2020	Addition	Disposal/Adj ustment (Exchange Fluctuation Gain)	As at 30 Jun 2021	Rate	As at 01 Jul 2020	Charges for the year	Adjustmen t during the year	As At 30 Jun 2021	
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	(8)	9 = (6+7+8)	10 = (4-9)	
1-2-10-101-00000 - Land & land development [plant-1]	36,801,669.00	0.00	0.00	36,801,669.00			0.00			36,801,669.00	
1-2-10-103-00000 - Factory building & structure (plant-1)	2,331,627,188.75	12,083,508.00	0.00	2,343,710,696.75	5%	1,331,528,174.35	106,591,792.78	0.00	1,438,119,967.13	905,590,729.62	
1-2-10-104-00000 - Residential building & structure (plant-1)	142,123,876.28	0.00	0.00	142,123,876.28	2.5%	44,625,198.20	3,762,283.32	0.00	48,387,481.52	93,736,394.76	
1-2-10-105-00000 - Office buildings (plant-1)	34,953,524.00	0.00	0.00	34,953,524.00	2.5%	13,362,900.00	873,838.08	0.00	14,236,738.08	20,716,785.92	
1-2-10-106-00000 - Electrical installation (plant-1)	14,918,872.00	0.00	0.00	14,918,872.00	10% - 12.5%	14,474,064.75	108,291.96	0.00	14,582,356.71	336,515.29	
1-2-10-107-00000 - Other building & structure (plant-1)	53,592,837.49	12,805,020.00	0.00	66,397,857.49	5% - 10%	41,269,202.08	2,327,868.72	0.00	43,596,060.80	22,801,796.69	
1-2-10-108-00000 - Plant & machinery (plant-1)	3,838,576,870.47	34,801,517.00	0.00	3,873,378,387.47	5%	2,457,612,221.17	193,031,533.78	0.00	2,650,643,754.95	1,222,734,632.52	
1-2-10-109-00000 - Motor vehicle (plant-1)	38,937,164.00	15,627,984.00	0.00	54,565,148.00	20%	35,049,243.00	887,312.96	0.00	35,936,555.96	18,628,592.04	
1-2-10-110-00000 - Furniture & fixture (plant-1)	6,395,817.00	728,846.41	0.00	7,124,663.41	10%	4,183,072.70	303,162.52	0.00	4,486,235.22	2,638,428.19	
1-2-10-111-00000 - Office equipment (plant-1)	19,567,432.68	7,348,219.00	0.00	26,915,651.68	12.5% - 20%	7,207,505.71	3,646,010.49	0.00	10,853,516.20	16,062,135.48	
1-2-10-112-00000 - Factory apparatus, instrument (plant-1)	8,748,713.99	2,039,780.38	0.00	10,788,494.37	12.5% - 20%	4,080,532.92	955,713.48	0.00	5,036,246.40	5,752,247.97	
1-2-10-117-00000 - Sundry assets/sof furnishing (plant-1)	117,495.00	0.00	0.00	117,495.00	12.5% - 25%	96,180.00	6,087.36	0.00	102,267.36	15,227.64	
Total :	6,526,361,460.66	85,434,874.79	0.00	6,611,796,335.45		3,953,487,294.88	312,493,885.45	0.00	4,265,981,180.33	2,345,815,155.12	



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

Operating Fixed Assets at Cost Less Depreciation / Amortization (Plant-2) 8.20000

Particulars	Cost					Depreciation/Amortization/Impairment				Amount in Taka
	As at 01 Jul 2020	Addition	Disposal/Adjustment (Exchange Fluctuation Gain)	As at 30 Jun 2021	Rate	As at 01 Jul 2020	Charges for the year	Adjustment during the year	As At 30 Jun 2021	
Acc Name	1	2	3	4 = (1+2-3)	5	6	7=(4*5)	(8)	9 = (6+7+8)	10 = (4-9)
1-2-11-103-00000 - Factory building & structure (plant-2)	3,288,881,517.00	0.00	22,290,950.00	3,266,590,567.00	2.5% - 5%	1,827,171,199.39	124,406,242.32	0.00	1,951,577,441.71	1,315,013,125.29
1-2-11-106-00000 - Electrical installation (plant-2)	2,483,705.00	6,135.00	0.00	2,489,840.00	10% - 12.5%	2,280,010.38	203,745.96	0.00	2,483,756.34	6,083.66
1-2-11-107-00000 - Other building & structure (plant-2)	86,289,843.66	0.00	0.00	86,289,843.66	2.5% - 10%	76,997,840.90	939,080.28	0.00	77,936,921.18	8,352,922.48
1-2-11-108-00000 - Plant & machinery (plant-2)	3,071,322,660.58	15,111,839.00	33,436,424.00	3,052,998,095.58	5%	2,127,166,782.05	148,688,074.48	0.00	2,275,857,856.53	777,140,239.05
1-2-11-109-00000 - Motor vehicle (plant-2)	5,970,690.00	0.00	0.00	5,970,690.00	20%	5,970,689.00	0.00	0.00	5,970,689.00	1.00
1-2-11-110-00000 - Furniture & fixture (plant-2)	2,023,940.00	758,276.04	0.00	2,782,216.04	10%	1,989,038.00	25,937.04	0.00	2,014,975.04	767,241.00
1-2-11-111-00000 - Office equipment (plant-2)	738,989.00	580,000.00	0.00	1,318,989.00	20% - 25%	738,988.00	77,333.00	0.00	816,321.00	502,668.00
1-2-11-112-00000 - Factory apparatus, instrument (plant-2)	643,380.00	0.00	0.00	643,380.00	12.5% - 20%	643,379.23	0.00	0.00	643,379.23	0.77
1-2-11-117-00000 - Sundry assets/soft furnishing (plant-2)	122,408.00	0.00	0.00	122,408.00	20% - 25%	122,405.60	0.00	0.00	122,405.60	2.40
Total :	6,458,477,153.24	16,456,250.04	55,727,374.00	6,419,206,029.28		4,043,082,332.55	274,341,413.08	0.00	4,317,423,745.63	2,101,782,283.65



Note- 9.00000: INVENTORIES

Particulars	2020 - 2021	2019 - 2020
Finished Goods		
Work In Progress	434,399,000.00	40,471,200.00
Inventory of raw and packing materials	350,000.00	350,000.00
Spares, accessories and stores	25,933,471.68	104,705,969.00
Store in-transit	166,015,533.10	138,079,122.00
Total :	299,553.00	3,725,979.00
	626,997,557.78	287,332,270.00

Note- 9.01000: RAW AND PACKING MATERIALS

Particulars	2020 - 2021	2019 - 2020
Phosphoric acid		
Ammonia	6,158,464.13	49,952,655.00
Sulphuric acid	14,436,848.60	45,971,531.00
Filler/sand	259,290.90	2,112,442.00
WPP bag with liner	34,231.57	49,990.00
Swing needle	2,751,948.30	6,302,798.00
Jute String	9,858.00	44,514.00
Poly pallets		19,681.00
Sewing thread/ Jute Thead	111,114.00	111,114.00
Other packing materials	86,716.18	141,244.00
Total :	2,085,000.00	
	25,933,471.68	104,705,969.00

Note- 9.01010: Phosphoric acid

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	49,952,654.48	734,433,893.00
Total :	2,828,255,779.87	1,720,960,075.00
Less : Consumption During the Year	2,878,208,434.35	2,455,393,968.00
Closing :	2,872,049,969.88	2,405,441,313.00
	6,158,464.47	49,952,655.00

Note- 9.01020: Ammonia

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	45,971,531.21	53,642,333.00
Total :	763,332,244.58	434,089,185.00
Less : Consumption During the Year	809,303,775.79	487,731,518.00
Closing :	794,866,927.19	441,759,987.00
	14,436,848.60	45,971,531.00

Note- 9.01030: Sulphuric acid

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	2,112,441.90	8,257,772.00
Total :	32,737,418.00	9,971,134.00
Less : Consumption During the Year	34,849,859.90	18,228,906.00
Closing :	34,590,569.00	16,116,464.00
	259,290.90	2,112,442.00

Note- 9.01040: Filler/sand

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	49,990.44	15,928.00
Total :	82,188.75	105,711.00
Less : Consumption During the Year	132,179.19	121,639.00
Closing :	97,947.62	71,649.00
	34,231.57	49,990.00

Note- 9.01050: WPP bag with liner

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	6,302,797.85	16,486,965.00
Total :	38,710,000.00	34,495,000.00
Less : Consumption During the Year	45,012,797.85	50,981,965.00
Less : Adjustment with Sale of powder DAP [3-2-12-125%] Adjustment	40,525,623.96	41,802,361.00
Closing :	1,735,225.59	2,876,806.00
	2,751,948.30	6,302,798.00



Note- 9.01060: Poly bags(others)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	-	57,645.00
Total :	-	-
Less : Consumption During the Year	-	57,645.00
Closing :	-	57,645.00

Note- 9.01070: Sewing needles

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	44,514.00	30,752.00
Total :	-	63,594.00
Less : Consumption During the Year	44,514.00	94,346.00
Closing :	34,656.00	49,832.00
	9,858.00	44,514.00

Note- 9.01080: Poly pallets

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	111,114.00	111,114.00
Total :	-	-
Less : Consumption During the Year	111,114.00	111,114.00
Closing :	-	-
	111,114.00	111,114.00

Note- 9.01090: Sewing thread

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	141,243.50	292,065.00
Total :	279,650.00	202,972.00
Less : Consumption During the Year	420,893.50	495,037.00
Closing :	334,177.32	353,793.00
	86,716.18	141,244.00

Note- 9.01100: Jute string

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	19,681.00	19,681.00
Total :	-	-
Less : Consumption During the Year	19,681.00	19,681.00
Closing :	19,681.00	-
	-	19,681.00

Note- 9.01101: Other packing materials

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	-	-
Total :	2,085,000.00	-
Less : Consumption During the Year	2,085,000.00	-
Closing :	-	-
	2,085,000.00	-

Note- 9.02000: Spares , Accessories & Stores

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	138,079,121.71	117,691,689.00
Available For Consumption :	154,841,312.09	85,133,464.00
Less : Consumption During the Year	292,920,433.80	202,825,153.00
Closing :	126,904,900.70	64,746,031.00
	166,015,533.10	138,079,122.00

Note- 9.02.001: Break-up of Spares & Accessories and Stores consumption

Particulars	2020 - 2021	2019 - 2020
Spare & accessories consumption		
Transferred to Fixed Asset [1-2-10/1-2-11%][TRANSFERRED/Asset]	58,055,959.18	46,262,692.00
Oil & Lubricants Consumption [4-3-17%][Consumption]	58,877,335.83	9,792,075.00
General Store [4-3-19%]	4,104,536.73	3,579,150.00
Repair & Maintenance Vehicle [4-6-10-136%][Consumption]	1,048,765.67	1,098,775.00
Chemical Consumption [4-4-10-156%][Consumption]	675,808.06	168,423.00
Factory O/H - Uniform [4-4-10-116 + 4-6-10-116 + 4-7-10-	267,933.25	92,535.00
Factory O/H - Stor & consumable exp. & fire & safv	2,687,727.08	3,581,799.00
Admin O/H [4-6-10-161%][Consumption]	358,037.00	-
Provisional Expenses Adj. [2-1-28%][Adjustment]	96,032.90	170,582.00
Total	732,765.00	-
	126,904,900.70	64,746,031.00



Note- 9.03000: Store In Transit

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Received During the year	3,725,979.40	18,198,262.00
Total :	2,870,138,855.47	2,559,924,878.00
Less : Adjustment During the Year	2,873,864,834.87	2,578,123,140.00
Closing :	2,873,565,281.87	2,574,397,161.00
Details of store-in-transit are shown in annexure- I	299,553.00	3,725,979.00

Note- 9.04000: Finished Goods

Particulars	2020 - 2021	2019 - 2020
Fertilizer @ Tk 14000.00 31028.50 M.T	434,399,000.00	40,471,200.00

Note- 10.00000: Current Account With Bangladesh Chemical Industries Corporation (BCIC)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition	896,432,066.91	393,399,303.00
Total :	3,931,963,184.00	3,036,721,178.00
Less : Expense / Adjustment	4,828,395,250.91	3,430,120,481.00
Closing :	3,970,652,615.04	2,533,688,414.00
	857,742,635.87	896,432,067.00

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

Particulars	2020 - 2021	2019 - 2020
AFCCCL		
BISFL	(247,360.00)	(248,008.00)
Chattak cement	60,752.00	
CUFL	(95,616.00)	(95,616.00)
JFCL	21,522,406.57	(15,744,380.00)
KPML	169,538.00	
NBPM	(1,879,021.00)	(1,534,779.00)
NGFFL	(82,906.00)	
PUFFL	(404,128.00)	(404,128.00)
SFCL	(724,394.44)	(616,630.00)
TSPCL	114,332.20	
UFFL	9,762.12	
UGSFL	(7,517,953.75)	(775,309.00)
Total :	7,128.00	
	10,932,539.70	(19,418,850.00)

Note- 11. (A): Current Account With Enterprise (BCIC Subsidiaries)

Particulars	2020 - 2021	2019 - 2020
AFCCCL		
BISFL		
Chattak cement		60,752.00
CUFL		
JFCL		
KPML		169,538.00
NBPM		
NGFFL		
PUFFL		
SFCL		
TSPCL		114,332.00
UFFL		28,119.00
TICI		
UGSFL		1,707,144.00
Total :		2,000.00
		2,081,885.00

Note- 11.02000: Chittagong Urea Fertilizer Limited (CUFL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	(15,744,380.61)	82,060.00
Total :	556,345,219.00	57,150,105.00
Less : Received / Adjustment	540,600,838.39	57,232,165.00
Closing :	519,078,431.82	72,976,545.00
	21,522,406.57	(15,744,380.00)



Note- 11.03000: Jamuna Fertilizer Company Limited (JFCL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	169,538.00	165,032.00
Total :	-	37,180.00
Less : Received / Adjustment	169,538.00	202,212.00
Closing :	-	32,674.00
	169,538.00	169,538.00

Note- 11.04000: Ashuganj Fertilizer & Chemical Company Limited (AFCL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	(248,008.00)	75,680.00
Total :	648.00	126,014.00
Less : Received / Adjustment	(247,360.00)	201,694.00
Closing :	-	449,702.00
	(247,360.00)	(248,008.00)

Note- 11.05000: Natural Gas Fertilizer Factory Limited (NGFFL) Present Shahajalal Fertilizer Company

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	(404,128.00)	(410,426.00)
Total :	-	6,298.00
Less : Received / Adjustment	(404,128.00)	(404,128.00)
Closing :	-	-
	(404,128.00)	(404,128.00)

Note- 11.06000: Polash Urea Fertilizer Factory Limited (PUFFL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	(616,629.66)	(239,070.00)
Total :	3,447,889.00	68,869.00
Less : Received / Adjustment	2,831,259.34	(170,201.00)
Closing :	3,555,653.78	446,429.00
	(724,394.44)	(616,630.00)

Note- 11.07000: Triple Super Phosphate Company Limited (TSPCL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	28,119.12	(941,756.00)
Total :	-	1,034,130.00
Less : Received / Adjustment	28,119.12	92,374.00
Closing :	18,357.00	64,255.00
	9,762.12	28,119.00

Note- 11.08000: Urea Fertilizer Factory Limited (UFFL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	(775,308.96)	(127,092.00)
Total :	6,495,067.00	19,380.00
Less : Received / Adjustment	5,719,758.04	(107,712.00)
Closing :	13,237,711.79	667,597.00
	(7,517,953.75)	(775,309.00)

Note- 11.09000: Karnafuli Paper Mills Limited (KPML)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	(1,534,779.00)	(60,098.00)
Total :	-	1,469,683.00
Less : Received / Adjustment	(1,534,779.00)	1,409,585.00
Closing :	344,242.00	2,944,364.00
	(1,879,021.00)	(1,534,779.00)

Note- 11.12000: Bangladesh Insulator & Sanitaryware Factory Limited (BISFL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	60,752.00	102,734.00
Total :	-	-
Less : Received / Adjustment	60,752.00	102,734.00
Closing :	-	41,982.00
	60,752.00	60,752.00



Note- 11.13000: Chattak cement

Particulars	2020 - 2021	2019 - 2020
Opening		
Total :	(95,616.00)	(62,036.00)
Less : Received / Adjustment	(95,616.00)	(62,036.00)
Closing :		33,580.00
	(95,616.00)	(95,616.00)

Note- 11.14000: Usmania Glass Sheet Factory Limited (UGSFL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	2,000.00	2,000.00
Total :	10,284.00	-
Less : Received / Adjustment	12,284.00	2,000.00
Closing :	5,156.00	-
	7,128.00	2,000.00

Note- 11.16000: Taining Institute for Chemical Industries (TICI)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	1,707,143.66	2,303,978.00
Total :	-	10,650.00
Less : Received / Adjustment	1,707,143.66	2,314,628.00
Closing :	1,707,143.66	607,484.00
	-	1,707,144.00

Note- 11.17000: Shahajalal Fertilizer Company Limited (SFCL)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	114,332.20	9,522.00
Total :	-	197,785.00
Less : Received / Adjustment	114,332.20	207,307.00
Closing :	-	92,975.00
	114,332.20	114,332.00

Note- 11.19000: North Benge Paper Mills (NBPM)

Particulars	2020 - 2021	2019 - 2020
Opening		
ADD : Addition / Payment	-	-
Total :	-	-
Less : Received / Adjustment	-	-
Closing :	82,906.00	-
	(82,906.00)	-

Note- 12.00000: Advance, Depoist & Prepayments

Particulars	2020 - 2021	2019 - 2020
Advances		
Deposits	22,087,291.20	20,188,274.00
Loans (House Building & Motor Cycle)	405,705.00	405,705.00
Pre-payments	24,324,811.00	14,731,798.00
Total :	25,558,498.00	29,571,179.00
	72,376,305.20	64,896,956.00

Note- 12.01010: Advance

Particulars	2020 - 2021	2019 - 2020
Advance against salary	27,416.00	54,366.00
Advance against wages	2,313,316.00	154,769.00
Advance against purchase	19,240.00	-
Advance against expenses	120,563.00	753,702.00
Advance against incentive bonus	987,590.00	2,056,977.00
Advance against Festival bonus		24,456.00
Advance against wage commission	107,854.00	172,079.00
Advance to suppliers	1,889,982.00	3,337,212.00
Advance to contractors	1,560,000.00	1,558,500.00
Adv.aga. purchase of Sulphuric acid.	11,045,910.20	4,605,266.00
Advance against Officers wealfare Association.		666,843.00
Advance against Employee wealfare Association.		526,857.00
Advance against wealfare fund.	3,722,000.00	-
Adv.to other project.		-
Total :	293,420.00	6,277,247.00
	22,087,291.20	20,188,274.00

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



Note- 12.02000: Depoists

Particulars	2020 - 2021	2019 - 2020
Deposit to BTCL ,Chattogram	200,000.00	200,000.00
Deposit to KGDCL	150,196.00	150,196.00
Deposit to linde bangladesh ltd.	55,509.00	55,509.00
Total :	405,705.00	405,705.00

Note- 12.03000: Pre-Payments

Particulars	2020 - 2021	2019 - 2020
Opening	29,571,179.00	31,188,560.00
ADD : Addition	25,558,498.00	28,535,949.00
Total :	55,129,677.00	59,724,509.00
Less : Expense / Adjustment	29,571,179.00	30,153,330.00
Closing :	25,558,498.00	29,571,179.00

Note- 12.04000: DAPFCL House Building Loan

Particulars	2020 - 2021	2019 - 2020
Opening	7,957,938.00	6,863,586.00
ADD : Addition	7,600,000.00	2,470,000.00
Total :	15,557,938.00	9,333,586.00
Less : Received / Adjustment	1,050,277.00	1,375,648.00
Closing :	14,507,661.00	7,957,938.00

Note- 12.05000: DAPFCL Motor Cycle Loan

Particulars	2020 - 2021	2019 - 2020
Opening	6,773,860.00	7,265,000.00
ADD : Addition	4,750,000.00	1,019,680.00
Total :	11,523,860.00	8,284,680.00
Less : Received / Adjustment	1,706,710.00	1,510,820.00
Closing :	9,817,150.00	6,773,860.00

Note- 13.00000: Advance Against Income Tax

Particulars	2020 - 2021	2019 - 2020
Opening		
Advance income tax (AIT)	253,032,910.20	184,035,743.00
Advance Tax	135,434,938.00	93,655,651.00
Total :	388,467,848.20	277,691,394.00
Addition		
Advance Tax	37,831,887.37	41,779,288.00
Advance income tax (AIT)	142,132,955.19	84,879,782.00
Total :	179,964,842.56	126,659,070.00
Adjustment		
Advance income tax (AIT)	(25,771,485.00)	15,882,616.00
Advance Tax	-	-
Total :	(25,771,485.00)	15,882,616.00
Closing		
Advance income tax (AIT)	369,394,380.39	253,032,909.00
Advance Tax	173,266,825.37	135,434,939.00
Total :	542,661,205.76	388,467,848.00

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

Note- 14.00000: Subsidy Receivable from Govt.

Particulars	2020 - 2021	2019 - 2020
Opening	694,590,124.00	383,749,760.00
ADD : Addition	3,279,571,198.00	2,827,934,313.00
Total :	3,974,161,322.00	3,211,684,073.00
Less : Receive	2,802,141,024.00	2,517,093,949.00
Closing :	1,172,020,298.00	694,590,124.00

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



Note- 15.00000: Subsidy Receivable from BCIC

Particulars	2020 - 2021	2019 - 2020
BCIC	-	1,203,121,967.00

Note- 16.00000: Investment In FDR

Particulars	2020 - 2021	2019 - 2020
Fixed deposit with bnaks	6,200,000,000.00	5,659,299,030.00
Total :	6,200,000,000.00	5,659,299,030.00

Note- 16.01000: Fixed Deposit

Particulars	2020 - 2021	2019 - 2020
Bangladesh krishi bank ltd.		
N.R.B global bank ltd.	20,000,000.00	200,000,000.00
NRBC bank ltd.	20,000,000.00	-
Rupali bank ltd.	50,000,000.00	-
United Commercial bank ltd.(UCB)		1,505,375,000.00
Mutual Trust bank ltd.		50,000,000.00
Marchantile bank ltd.		20,000,000.00
BRAC bank ltd		10,000,000.00
EXIM bank ltd.		20,000,000.00
Janata bank ltd.	100,000,000.00	80,000,000.00
BASIC bank ltd.	1,620,000,000.00	1,390,000,000.00
Agrani bank ltd.	3,690,000,000.00	1,682,574,030.00
Islami bank bangladesh ltd.	400,000,000.00	701,350,000.00
Bangladesh development bank ltd.	100,000,000.00	-
Total :	6,200,000,000.00	5,659,299,030.00

Note- 17.00000: Cash & Bank Balance

Particulars	2020 - 2021	2019 - 2020
Cash at bank	145,512,357.05	104,368,928.00
Total :	145,512,357.05	104,368,928.00

Note- 17.01000: Cash & Bank Balance

Particulars	2020 - 2021	2019 - 2020
SND A/C-3817,Mutual Trust Bank Ltd., Agrabad br.	5,101,555.54	881,760.00
SND A/C 551 BKB, Agrabad corporate Br.Ctg.	1,747,179.86	1,686,693.00
SND A/C-8692,Janata Bank Ltd,Khatungong corporate br. ctg.	7,302,072.42	44,555,575.00
SND A/C-167, Janata Bank Ltd,Strand road br.ctg	110,349,004.92	31,770,815.00
SND A/C-43977,EXIM Bank Agrabad br., ctg	982,332.84	1,673,621.00
SND A/C-117,Southeast Bank Ltd. Katawali br.	3,311,889.76	9,977,658.00
SND A/C-926 Bank Asia Ltd, MCB,Sk.Mujib road br. ctg	3,691,526.63	3,706,941.00
SND A/C-05 Janata Bank Ltd,CUFL branch,ctg.	5,459,836.42	1,829,476.00
SND A/C-1448,Janata Bank Ltd,Local br.Dhaka.	1,413,455.94	1,366,436.00
SND A/C-03 Sonali Bank Ltd, CUFL br. Ctg.	4,439,667.50	2,907,766.00
SND A/C-889 Sonali Bank Ltd, Agrabad cor.br. Ctg.	1,403,155.29	3,021,057.00
SND A/C-442,UCBL, Chatory br. Ctg.	310,679.93	991,130.00
Total :	145,512,357.05	104,368,928.00

Note- 18.00000: Creditors & Accruals

Particulars	2020 - 2021	2019 - 2020
Creditors for other finance	55,412,808.21	54,093,370.00
Current account with enterprise	2,658,039.00	-
Creditors for expeses(accrued exp)	74,720,247.58	53,409,882.00
Creditors for goods supply	146,218,455.07	24,969,129.00
Total :	279,009,549.86	132,472,381.00



Note- 18.01000: Creditors For Expense

Particulars	2020 - 2021	2019 - 2020
Provision for audit fee		
Provision for electricity bill	2,284,500.00	4,412,000.00
Prov.for civil engg.maintenance	29,549,900.00	20,544,151.00
Provision for steam	4,957,318.00	4,508,000.00
Provision for Demin	6,911,080.00	5,692,686.00
Provision for club expenses		92,342.00
Provision for gratuity	16,146.00	1,209,473.00
Prov. for cooling water	15,037,440.00	-
Provision for BCIC loan	8,817,403.58	7,919,062.00
Provision for Uniform & Liverries	7,131,944.00	7,131,944.00
Other expenses		690,563.00
Total :	14,516.00	1,209,661.00
	74,720,247.58	53,409,882.00

Details schedule shown in annexure-J

Note- 18.02000: Creditors For Goods Supply

Particulars	2020 - 2021	2019 - 2020
Local suppliers		
C & f value	3,718,693.78	(2,646,876.00)
Custom duty	127,264,360.82	
Local Agent commission	484,998.37	469,428.14
Marine charge	815,520.00	-
Inspection charge (PSI)	7,156,164.80	7,156,164.80
Other charge	2,919,778.34	2,962,278.34
C & F Commission	779,303.72	1,179,574.72
L/C Opening Charge	80,848.00	-
Carring Charge	253,891.00	-
Cash purchase clearing account	6,000.00	-
Customers deposit against sales	489,902.79	432,716.00
Total :	2,248,993.45	15,415,843.00
	146,218,455.07	24,969,129.00

Details schedule shown in annexure-J



Note- 18.03000: Creditors For Other Finance

Particulars	2020 - 2021	2019 - 2020
Security deposit(general)		
Dap dealers security	33,503,799.00	29,722,259.00
Income Tax(Ded At Source)	241,100.00	-
I.T deduction from party		886.00
VAT deduction from party	927,671.72	644,698.00
Sundry deposit	1,654,328.48	1,693,021.00
Insurance recovery from party	682,310.00	682,310.00
Deduction for welfare fund	3,522,711.00	3,522,711.00
Other deduction	311,840.00	853,948.00
Deduction of dapcl PF loan	138,136.00	138,136.00
Deduction of H.O. PF loan	456,209.00	490,655.00
Other project PF loan	84,812.00	-
Other project welfare loan	146,168.00	220,093.00
Recovery of H.O M.C loan	176,998.00	176,998.00
Recovery of H.O H.B loan	400,991.00	326,991.00
Union Subscription	647,411.00	257,611.00
Employees club subscription		3,289.00
Officers association subscription	20,916.00	23,676.00
DAPFCL welfare fund	28,906.00	30,156.00
Chemical Society	93,839.00	259,229.00
Recovery of advance to welfare fund		1,800.00
Engg Association	108,000.00	-
Diploma association		200.00
Transport charge	3,726.00	6,126.00
Revenue stamp	38,245.00	-
DAPFCL Haj scheme	105,160.00	135,190.00
Water Charge	11,300.00	11,300.00
Electric charge		25,068.00
H.R expenses	52,943.00	20,383.00
CPPF loan	178,814.04	1,856,329.00
Dish Antenna	10,231.00	10,231.00
DAPFCL W.F loan		9,290.00
Ladies club sub.	171,176.00	280,260.00
Ded.of other project salary advance	15,070.00	15,070.00
Ded.of other project wages advance	214,679.97	226,880.00
Donation	19,284.00	19,284.00
Recovery of DAPFCL H.B loan.	31,480.00	24,580.00
Recovery of other project H.B loan	254,598.00	254,598.00
Other deduction	168,831.00	187,406.00
DAPFCL PF trust	420,684.00	418,524.00
H.O. P.F trust	2,093,785.00	1,389,833.00
Other project P.F	473,523.00	-
DAPFCL gratuity fund	5,203,023.00	8,682,901.00
Festival bonus	7,002.00	7,002.00
Incentive bonus	2,900.00	2,900.00
Salary income tax	53,615.00	-
Profit participation fund	793,047.00	1,251,134.00
Gratuity fund clearing account	59,400.00	59,400.00
Recovery of other pro.purchase adv.	1,601,280.00	-
Recovery of purchase advance	8,000.00	8,000.00
PF fund clearing account	141,014.00	143,014.00
Financial award (One Basic)	80,351.00	-
Total :	53,500.00	-
	55,412,808.21	54,093,370.00

Details schedule shown in annexure-J



Note- 18.04000: Current Account With Enterprise

Particulars	2020 - 2021	2019 - 2020
CUFL - P.F contribution	3,384.00	-
CUFL - Additional P.F contribution	5,200.00	-
CUFL - House rent	5,981.00	-
CUFL - Water charge	400.00	-
CUFL - Electricity charge	431.00	-
CUFL - Gas charge	1,393.00	-
PUFFL - P.F contribution	46,410.00	-
PUFFL - P.F Loan	8,600.00	-
PUFFL - House building loan	15,000.00	-
PUFFL - House rent	5,928.00	-
PUFFL - Water charge	9.00	-
PUFFL - Electricity charge	245.00	-
PUFFL - Gas charge	1,966.00	-
TSPCL - P.F Contribution	7,914.00	-
TSPCL - Additional P.F Contribution	1,399.00	-
TSPCL - P.F Loan	5,000.00	-
TSPCL - House rent	83,676.00	-
TSPCL - Gas charge	5,325.00	-
UFFL - P.F Contribution	344,968.00	-
UFFL - Additional P.F Contribution	4,400.00	-
UFFL - P.F Loan	218,278.00	-
UFFL - House building loan	84,794.00	-
UFFL - House rent	412,245.00	-
UFFL - Electricity charge	18,464.00	-
UFFL - Gas charge	147,897.00	-
KPML - P.F Contribution	194,592.00	-
KPML - Additional P.F Contribution	2,000.00	-
KPML - P.F Loan	6,000.00	-
KPML - House rent	748,919.00	-
KPML - Water charge	1,032.00	-
KPML - Electricity charge	18,186.00	-
KPML - Gas charge	212,837.00	-
DLC - Water charge	6.00	-
Chattak cement - P.F Contribution	5,022.00	-
UGSFL - P.F Contribution	24,552.00	-
UGSFL - House rent	8,064.00	-
UGSFL - Electricity charge	675.00	-
UGSFL - Gas charge	2,925.00	-
SFCL - P.F Contribution	2,922.00	-
SFCL - P.F Loan	1,000.00	-
Total :	2,658,039.00	-

Note- 19.00000: Provision for income tax

Particulars	2020 - 2021	2019 - 2020
Opening		
Prov.for income tax		
Provision for turnover tax	29,177,878.00	29,177,878.00
Total :	27,742,836.00	17,853,967.00
ADD : Addition	56,920,714.00	47,031,845.00
Prov.for income tax		
Provision for turnover tax		
Total :	28,722,292.64	25,771,485.00
Less : Payment / Adjustment	28,722,292.64	25,771,485.00
Payment / Adjustment		
Total :	25,771,485.00	15,882,616.00
Closing		
Prov.for income tax		
Provision for turnover tax	29,177,878.00	29,177,878.00
Total :	30,693,643.64	27,742,836.00
Total :	59,871,521.64	56,920,714.00



Note- 20.00000: Provision for CPPF

Particulars	2020 - 2021	2019 - 2020
Opening		
Provision for cppf		729,197.00
Total :	-	-
ADD : Addition		729,197.00
Prov.for income tax & surcharge		
Total :	-	-
Less : Payment / Adjustment		
Provision for cppf		729,197.00
Total :	-	-
Closing		729,197.00
Provision for cppf		
Total :	-	-

Note- 21.00000: Net Turnover

Particulars	2020 - 2021	2019 - 2020
Sale of DAP		
Govt. subsidy on sale of DAP	1,035,682,200.00	1,021,259,400.00
Total :	3,279,571,198.00	2,827,934,313.00
	4,315,253,398.00	3,849,193,713.00

Note- 22.01000: Raw materials consumption

Particulars	2020 - 2021	2019 - 2020
Phosphoric acid		
Ammonia	2,872,049,969.88	2,405,441,313.00
Sulphuric acid	794,866,927.19	441,759,987.00
Filler materials/sand	34,590,569.00	16,116,464.00
Total :	97,947.62	71,649.00
	3,701,605,413.69	2,863,389,413.00

Note- 22.02000: Packing material consumption

Particulars	2020 - 2021	2019 - 2020
WPP bags		
Sewing needle	40,525,623.96	41,802,361.00
Sewing thread	34,656.00	49,832.00
Poly Bag	334,177.32	353,793.00
Jute string		57,645.00
Total :	19,681.00	-
	40,914,138.28	42,263,631.00

Note- 22.03000: Spares and Accessories & Stores Consumption

Particulars	2020 - 2021	2019 - 2020
Machinery spare & accessories		
Plant spare & accessories	12,316,099.18	13,580,236.00
Electrical spare & accessories	23,511,353.51	12,490,013.00
Instrument spares	9,154,115.47	6,635,446.00
Bagging spare & accessories	6,427,702.95	11,201,926.00
Other spare & accessories	2,544,159.40	24,900.00
Waste cloth & ganjee cutting	4,102,528.68	2,330,171.00
Other store consumption	54,335.31	76,230.00
Total :	994,430.36	1,022,545.00
	59,104,724.86	47,361,467.00



Note- 22.04000: Other factory overhead

Particulars	2020 - 2021	2019 - 2020
Contract labour		
Death compensation	24,342,000.00	11,732,000.00
Cultural & Iftar Party	233,100.00	
Entertainment expenses		320,000.00
Game & Sports	200,000.00	402,950.00
Licence Renewal Fees		375,000.00
Get-together/picnic		205,153.00
Honorarium & reward	499,254.00	-
Vehicle running expense	694,100.00	764,000.00
Medical expenses		623,154.00
Printing & stationery	105,453.00	62,573.00
Telephone, fax & internet	488,162.00	378,349.00
Training expenses	12,734.00	-
Travelling & conveyance	193,540.00	299,983.00
Uniform & liveries	727,409.00	784,137.00
Advertisement & publicity	2,775,705.08	3,174,250.00
Donation & subscription	-	219,211.00
Expense for employees club	2,000.00	10,000.00
Licence fees	406,967.00	-
Repair & maintenance of vehicles	113,000.00	-
Repair & maintenance(civil works)	1,347,000.00	247,031.00
Scholarship & grants	5,000,000.00	-
Transport hire charge	23,000.00	70,000.00
Bcic Crira Sangsad	271,628.00	1,010,960.00
Bagging, stacking & insertion		100,000.00
Compensatory diet	4,931,062.00	3,675,070.00
Fire & safety	4,524,210.00	4,194,990.00
Laboratory chemicals/sample test	34,992.00	185,510.00
Lump breaking	267,933.25	148,139.00
Process cleaning	294,000.00	440,000.00
Religious festival.	8,028,236.00	4,002,095.00
Store & other consumable exp.	491,971.00	228,217.00
Rent, rates & toll taxes	334,356.00	251,867.00
Other(Paid to P.M welfare Fund)	238,000.00	200,000.00
Foreign expert services		117,000.00
Total :	5,000,000.00	-
	61,579,812.33	34,221,639.00



Note- 23.00000: Administrative Overhead

Particulars	2020 - 2021	2019 - 2020
Depreciation Expense (5%)		
Contract labour	29,341,764.93	29,357,136.00
Death compensation	12,395,677.00	22,195,538.00
Entertainment expenses	894,600.00	3,402,960.00
Get-together/picnic	545,000.00	578,964.00
Honorarium & reward	-	554,405.00
Vehicle insurance	1,462,800.00	1,331,400.00
Medical expenses	732,207.00	720,528.00
Newspaper & periodicals	780,000.00	662,034.00
Printing & stationery	113,870.00	136,264.00
Telephone, fax & internet	551,990.00	328,983.00
Training expenses	156,250.00	19,037.00
Travelling & conveyance	135,100.00	199,407.00
Uniform & liveries	1,444,931.00	1,903,083.00
Advertisement & publicity	489,066.00	1,018,750.00
Ansar salary	5,789,355.00	3,814,296.00
Cultural & iftar party	11,749,029.00	12,068,591.00
Domestic gas consumption	320,000.00	-
Expense for employees club	578,789.00	483,401.00
Expense for officers club	-	407,000.00
Games & sports	466,500.00	466,500.00
Grass & jangle cutting	375,000.00	-
Mosque & maktab	-	133,546.00
Plantation expenses	19,959.00	-
Postage & telegram	76,161.00	197,250.00
Repair & maintenance of vehicles	38,856.00	53,717.00
Repair & maintenance(civil works)	532,473.06	905,653.00
Scholarship & grants	2,900,604.00	7,891,308.00
Transport hire charge	26,000.00	-
Vehicle running expenses	1,002,337.00	1,062,977.00
Legal & professional fees	1,002,654.00	939,000.00
Rent, rates & toll taxes	135,400.00	22,100.00
Audit fees	189,771.00	358,549.00
Board meeting fees	75,000.00	45,000.00
General admin expenses.	1,694,849.00	1,141,457.00
Guest house expenses	-	52,090.00
Licence renewal fees	640,007.90	565,786.00
National day celebration	187,347.00	-
TICI levy	337,837.00	213,302.00
Mojib shato barsho	16,107,000.00	12,910,000.00
Web-site, e-file, e-gp & etc.	481,003.00	1,360,620.00
Process cleaning	35,555.00	88,888.00
Sweeping & Cleaning	188,347.00	-
Total :	93,993,089.89	107,658,230.00



Note- 24.00000: Selling & distribution expenses

Particulars	2020 - 2021	2019 - 2020
Contract labour		3,305,833.00
Advertisement & Publicity	4,057,000.00	
Uniform & liveries		165,205.00
Entertainment expenses		171,000.00
Get-together/picnic	212,894.00	315,433.00
Medical expenses	214,600.00	-
Printing & stationery	90,337.00	-
Training expenses	497,000.00	56,191.00
Travelling & conveyance	85,800.00	100,000.00
Repair & maintenance	182,000.00	120,841.00
BSTI marking fees	28,477.00	6,666.00
Loading & unloading.	1,035,805.00	1,037,331.00
Rent, rates & toll taxes	5,153,433.00	3,926,511.00
Carrying & handling	125,936.00	-
Repair & maintenance(civil works)	74,880.00	61,653.00
Vehicle running expenses	950,000.00	-
Total :	200,000.00	-
	12,908,162.00	9,266,664.00

Note- 25.00000: Interest & financial charges

Particulars	2020 - 2021	2019 - 2020
Interest on ADP loan		9,270,000.00
Interest on foreign loan, ISP - (plant-1)	9,270,000.00	9,270,000.00
Bank charges	11,010,543.00	41,722,883.00
Excise duty	37,921.00	25,071.00
Total :	4,042,000.00	2,172,500.00
	24,360,464.00	53,190,454.00

Note- 26.00000: Other Income

Particulars	2020 - 2021	2019 - 2020
Interest on SND A/C	5,470,385.79	6,326,425.00
Interest on FDR a/c	389,620,123.30	412,333,568.00
Fine & compensation	50,154.00	62,221.00
Forfiture account	14,852,118.52	635,108.00
Liquidated damage	1,171,727.00	627,649.00
Sale of tander form	403,750.00	334,600.00
Enlishment fees	156,000.00	80,000.00
Sundry Receipt		729,197.00
Powder DAP sales.		
Total :	60,071,166.41	24,924,982.00
	471,795,425.02	446,053,750.00



Note- 27.00000: Salary, Allowance & Wages

Particulars	2020 - 2021	2019 - 2020
Basic pay		
Basic wages	55,118,257.00	54,908,609.00
House rent allowance	38,707,157.00	44,925,041.00
Festival bonus	39,643,282.00	44,208,297.00
Washing allowance	15,645,360.00	15,093,635.00
Conveyance allowance	458,250.00	371,886.00
Medical allowance	35,666.00	15,339.00
Tiffin allowance	6,910,747.00	8,184,585.00
Shift allowance	647,052.00	729,117.00
Charge allowance	505,271.00	1,336,231.00
Honorarium	72,065.00	231,723.00
Co. P.F contribution	19,483.00	-
Leave pay	7,865,821.00	9,219,320.00
Gratuity	634,111.00	951,848.00
Food & conveyance	37,707,757.00	38,981,351.00
Overtime	3,972,200.00	3,216,970.00
Lump grant	23,181,223.00	22,921,319.00
Education allowance	5,407,493.00	3,011,244.00
Naboborsho allowance.	1,500,121.00	1,924,544.00
Recreation allowance.	1,564,872.00	1,614,359.00
Risk allowance	236,900.00	3,236,460.00
Night allowance	946,394.00	1,622,835.00
Mobile/telephone allowance	943,320.00	-
Miscellaneous	161,664.00	-
Total :		8,330.00
	241,884,466.00	256,713,043.00

Note- 27.01000: Allocation of Salary, Allowance & Wages

Particulars	2020 - 2021	2019 - 2020
Direct Factory Salary & Wages (44%)	106,429,165.04	112,953,739.00
Indirect Salary & Wages (32%)	77,403,029.12	82,148,174.00
Salary & Allowance (Admin) (22%)	53,214,582.52	56,476,869.00
Salary & Allowance (Sales) (2%)	4,837,689.32	5,134,261.00
Total :	241,884,466.00	256,713,043.00

Note- 28.00 : Contingent Liabilities

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

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

Note- 29.00000: Production & Sales of DAP Fertilizer in MT

Particulars	2020 - 2021	2019 - 2020
Production Capacity		
Actual Production During the Year	528,000.00	528,000.00
Sales During the Year	102,115.00	75,795.00
	73,977.30	72,947.10

Note- 30.00000: Number of Employees

Particulars	2020 - 2021	2019 - 2020
Factory Worker	214.00	225.00
Staff	51.00	57.00
Officer	107.00	104.00
Total :	372.00	386.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF PLANT-1 GOVT. EQUITY (CODE NO. 8350) FOR THE YEAR ENDED 30 JUNE, 2021

ANNEXURE-A

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



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF PLANT-2 GOVT. EQUITY (CODE NO-8340) FOR THE YEAR ENDED 30 JUNE, 2021

ANNEXURE-B

Year	GO Order No & Date	Loan	Development	CD & VAT	Total
2001-2003	No-Shim/Dev-2/FR-11(BCIC)/99/709 Date: 24/06/2001	-	600,000,000.00	-	600,000,000.00
2003-2004	No-Shim/Pau/Sispra-1/DAP-2/34/2004/83 Date: 03/06/2004	-	24,700,000.00	-	24,700,000.00
2004-2005	No-Shim/Pau/Pari-1//DAP-2/34/2004/137/1(7) Date: 27/09/04	-	11,950,000.00	-	11,950,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/24/1(7) Date: 01/02/05	-	48,950,000.00	-	48,950,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/115(7) Date: 07/06/05	-	36,800,000.00	-	36,800,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/169 Date: 14/12/04	-	-	21,450,000.00	21,450,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/27 Date: 02/02/05	-	-	45,075,000.00	45,075,000.00
2005-2006	No-Shim/Pau/Pari-1//DAP-2/34/2004/104(6) Date: 21/05/05	-	-	114,075,000.00	114,075,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/269/1(7) Date: 12/12/05	-	148,300,000.00	-	148,300,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/82/1(9) Date: 23/05/06	-	74,150,000.00	-	74,150,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/110/1(9) Date: 13/06/06	-	53,050,000.00	-	53,050,000.00
	No-Shim/Pau/Pari-1//DAP-2/34/2004/264 Date: 07/12/05	-	-	26,700,000.00	26,700,000.00
2006-2007	No-Shim/Pau/Pari-1//DAP-2/34/2004/112/1(9) Date: 13/06/06	-	-	26,700,000.00	26,700,000.00
2007-2008	No-Shim/Pau/Pari-1//DAP-2/34/2004(Part-1)/54 Date: 03/06/07	-	-	43,300,000.00	43,300,000.00
	No-Shim/Pau/Pari-1//DAP-2/Aortha abomokto/7/2006/90/1(9) Date: 02/06/2008	-	335,600,000.00	-	335,600,000.00
	Total :	-	1,333,500,000.00	298,400,000.00	1,631,900,000.00

Amount In Taka



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

SCHEDULE OF FOREIGN LOAN PLANT - I FOR THE YEAR ENDED 30 Jun 2021

ANNEXURE-C

Year	Particulars	Date Of Payment	Milestone Portion/Principle (RMB Yuan)	Exchange Rate	Milestone Portion/Principle (In Taka)	Interest (In Taka)	Exchange Fluc. Loss/(Gain) (In Taka)	Total in Taka
2001-2002	Interest Subsidized Preferential Loan (ISP)-China							
	1st Installment	20 Aug 2001	50,000,000.00	7.1295	356,475,000.00	0.00	0.00	356,475,000.00
	Interest		0.00	0	0.00	10,917,047.00	0.00	10,917,047.00
2002-2003	Sub Total :		50,000,000.00		356,475,000.00	10,917,047.00	0.00	367,392,047.00
	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
2003-2004	Sub Total :		0.00		0.00	12,649,911.00	0.00	12,649,911.00
	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
2004-2005	Sub Total :		0.00		0.00	12,649,911.00	0.00	12,649,911.00
	Interest		0.00	0	0.00	12,649,911.00	0.00	12,649,911.00
2005-2006	2nd Installment	31 Dec 2004	150,000,000.00	7.1881	1,078,215,000.00	0.00	0.00	1,078,215,000.00
	Interest		0.00	0	0.00	31,728,326.00	0.00	31,728,326.00
2007-2008	Sub Total :		150,000,000.00		1,078,215,000.00	31,728,326.00	0.00	1,109,943,326.00
	Interest		0.00	10.048	0.00	90,432,000.00	0.00	90,432,000.00
2008-2009	Exchange Fluctuation Loss		0.00	10.048	0.00	0.00	229,600,000.00	229,600,000.00
	Sub Total :		0.00		0.00	90,432,000.00	229,600,000.00	320,032,000.00
2009-2010	Interest		0.00	10.11	0.00	90,990,000.00	0.00	90,990,000.00
	Exchange Fluctuation Loss		0.00	10.11	0.00	0.00	12,400,000.00	12,400,000.00
2009-2010	Sub Total :		0.00		0.00	90,990,000.00	12,400,000.00	103,390,000.00
	Interest		0.00	0	0.00	92,340,000.00	0.00	92,340,000.00
2010-2011	Exchange Fluctuation Loss		0.00	10.26	0.00	0.00	30,000,000.00	30,000,000.00
	Sub Total :		0.00		0.00	92,340,000.00	30,000,000.00	122,340,000.00
2010-2011	Interest		0.00	0	0.00	103,171,500.00	0.00	103,171,500.00
	Exchange Fluctuation Loss		0.00	0	0.00	0.00	240,700,000.00	240,700,000.00
2011-2012	Sub Total :		0.00		0.00	103,171,500.00	240,700,000.00	343,871,500.00
	Interest		0.00	0	0.00	114,478,200.00	0.00	114,478,200.00
2011-2012	Exchange Fluctuation Loss		0.00	0	0.00	0.00	251,260,000.00	251,260,000.00
	Sub Total :		0.00		0.00	114,478,200.00	251,260,000.00	365,738,200.00



Year	Description	07 Sep 2006	13 Oct 2006	07 Sep 2006	13 Oct 2006	07 Sep 2006	13 Oct 2006	07 Sep 2006	13 Oct 2006	07 Sep 2006	13 Oct 2006	07 Sep 2006	13 Oct 2006
2006-2007	6th Instalment												
	7th Instalment												
	Interest (1st July '06 to 30 Nov '06)			8.44	20,000,000.00	8.44	168,800,000.00	8.44	168,800,000.00	8.44	20,000,000.00	8.44	168,800,000.00
	Interest (1st Dec '06 to 30 June '07)			0	1,101,596.00	0	9,297,470.00	0	9,297,470.00	0	1,101,596.00	0	9,297,470.00
2007-2008	Exchange Fluctuation Loss			0	0.00	0	68,837,672.00	0	68,837,672.00	0	0.00	0	68,837,672.00
	Interest			0	0.00	0	102,854,561.00	0	102,854,561.00	0	0.00	0	102,854,561.00
	Exchange Fluctuation Loss			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				21,101,596.00		178,097,470.00		178,097,470.00		171,892,233.00		613,253,234.00
2008-2009	Interest			8.9	0.00	8.9	106,755,698.00	8.9	106,755,698.00	8.9	0.00	8.9	106,755,698.00
	Exchange Fluctuation Loss			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		106,755,698.00		106,755,698.00		106,755,698.00		271,044,633.00
2009-2010	Interest			10.11	0.00	10.11	107,414,421.00	10.11	107,414,421.00	10.11	0.00	10.11	107,414,421.00
	Exchange Fluctuation Loss			10.11	0.00	10.11	0.00	10.11	10.11	0.00	0.00	10.11	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		107,414,421.00		107,414,421.00		14,638,299.00		14,638,299.00
2010-2011	Interest			10.26	0.00	10.26	0.00	10.26	10.26	0.00	0.00	10.26	0.00
	Exchange Fluctuation Loss			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		109,008,107.00		109,008,107.00		109,008,107.00		35,415,239.00
2011-2012	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Exchange Fluctuation Loss			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		121,794,779.00		121,794,779.00		121,794,779.00		284,148,271.00
2012-2013	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Exchange Fluctuation Loss			12.7198	0.00	12.7198	0.00	12.7198	12.7198	0.00	0.00	12.7198	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		135,142,428.00		135,142,428.00		135,142,428.00		296,614,435.00
2013-2014	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Exchange Fluctuation Loss			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		137,033,602.00		137,033,602.00		137,033,602.00		42,026,084.00
2014-2015	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Exchange Fluctuation Gain			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		135,191,302.00		135,191,302.00		135,191,302.00		40,940,017.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Exchange Fluctuation Loss			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Interest			0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
	Sub Total :				0.00		138,803,657.00		138,803,657.00		138,803,657.00		3,612,355.00

2015-2016	Interest	0.00	0	0.00	127,373,742.00	0.00	127,373,742.00
	Exchange Fluctuation Gain	0.00	0	0.00		(177,335,909.00)	(177,335,909.00)
2016-2017	Sub Total :	0.00		0.00	127,373,742.00	(177,335,909.00)	(49,962,167.00)
	Interest	0.00	0	0.00	128,810,184.00	0.00	128,810,184.00
2017-2018	Exchange Fluctuation Loss	0.00	0	0.00		31,920,936.00	31,920,936.00
	Sub Total :	0.00		0.00	128,810,184.00	31,920,936.00	160,731,120.00
2018-2019	Principle addition	3,565,000.00	0	30,300,000.00	0.00	0.00	30,300,000.00
	Interest	0.00	0	0.00	138,241,425.00	0.00	138,241,425.00
2018-2019	Exchange Fluctuation Loss	0.00	0	0.00		194,151,546.00	194,151,546.00
	Payment	(58,049,236.00)	0	(435,481,694.00)	0.00	(324,284,117.00)	(759,705,811.00)
2018-2019	Sub Total :	(54,484,236.00)		(405,181,694.00)	138,241,425.00	(130,132,571.00)	(397,072,840.00)
	Interest	0.00	0	0.00	89,716,330.00	0.00	89,716,330.00
2019-2020	Exchange Fluctuation Gain	0.00	0	0.00		(86,650,153.00)	(86,650,153.00)
	Transfer to Equity	0.00	0	(65,697,342.00)	0.00	(279,382,990.00)	(345,080,332.00)
2019-2020	Payment	(85,362,285.00)	0	(640,382,458.00)	0.00	(409,617,542.00)	(1,050,000,000.00)
	Sub Total :	(85,362,285.00)		(706,079,800.00)	89,716,330.00	(775,650,685.00)	(1,392,014,155.00)
2019-2020	Interest	0.00	0	0.00	28,603,010.00	0.00	28,603,010.00
	Exchange Fluctuation Gain	0.00	0	0.00		(31,696,122.00)	(31,696,122.00)
2020-2021	Payment	(83,092,342.00)	0	(623,353,492.00)	0.00	(376,646,508.00)	(1,000,000,000.00)
	Sub Total :	(83,092,342.00)		(623,353,492.00)	28,603,010.00	(408,342,630.00)	(1,003,093,112.00)
2020-2021	Payment	(27,404,768.43)	12.77	(205,588,838.00)	0.00	(144,411,162.00)	(350,000,000.00)
	Interest	0.00	0	0.00	11,010,543.00	0.00	11,010,543.00
2020-2021	Exchange Fluctuation loss	0.00	0	0.00		30,208,769.00	30,208,769.00
	Sub Total :	(27,404,768.43)		(205,588,838.00)	11,010,543.00	(114,202,393.00)	(308,780,688.00)
2020-2021	Total :	9,891,326.57		74,204,100.00	3,018,588,340.00	56,575,060.00	3,149,367,500.00



DAP FERTILIZER COMPANY LIMITED

Rangedia, Chattogram-4000

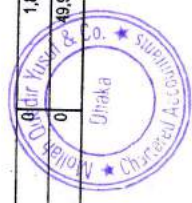
Schedule Of Foreign Loan Plant - 2 for the Year Ended 30 June, 2021

ANNEXURE-D

Year	Particulars	Date Of Payment	Milestone Portion (Japanese Yen)	Supply Portion (Japanese Yen)	Interest Portion (Japanese Yen)	Total (In Yen)	Exch Rate	Milestone Portion (In Taka)	Supply Portion (In Taka)	Interest Portion (In Taka)	Total (In Taka)	Interest (In Taka)	Exch. Fluc. Loss/(Gain) In Taka	Total in Taka	
2003-2004	Japan Bank for International Co-Operation (JBIC) Loan:														
	Milestone Portion :														
	1st Installment	30 Dec 2003	187,000,000	0	0	187,000,000	0.55	103,336,200	0	0	103,336,200	0	0	103,336,200	
	2nd Installment	30 Dec 2003	376,000,000	0	0	376,000,000	0.55	207,777,600	0	0	207,777,600	0	0	207,777,600	
	3rd Installment	30 Dec 2003	376,000,000	0	0	376,000,000	0.55	207,777,600	0	0	207,777,600	0	0	207,777,600	
	Sub Total :		939,000,000	0	0	939,000,000		518,891,400	0	0	518,891,400	0	0	518,891,400	
2004-2005	Interest Portion :														
	1st Installment	07 Aug 2004	0	0	451,491	451,491	0.55	0	0	248,320	248,320	0	0	248,320	
	2nd Installment	07 Aug 2004	0	0	9,134,557	9,134,557	0.55	0	0	5,024,006	5,024,006	0	0	5,024,006	
	3rd Installment	01 Nov 2004	0	0	10,983,339	10,983,339	0.58	0	0	6,384,615	6,384,615	0	0	6,384,615	
	Milestone Portion :														
	4th Installment	12 Nov 2004	376,000,000	0	0	376,000,000	0.57	213,756,000	0	0	213,756,000	0	0	213,756,000	
	5th Installment	02 Jul 2005	376,000,000	0	0	376,000,000	0.61	229,548,000	0	0	229,548,000	0	0	229,548,000	
	6th Installment	02 Jul 2005	376,000,000	0	0	376,000,000	0.61	229,548,000	0	0	229,548,000	0	0	229,548,000	
	Supply Portion :														
	1st Installment	11 Dec 2004	0	94,000,000	0	94,000,000	0.57	0	53,439,000	0	53,439,000	0	0	53,439,000	
	2nd Installment	02 Jul 2005	0	11,000,000	0	11,000,000	0.61	0	6,715,500	0	6,715,500	0	0	6,715,500	
	3rd Installment	02 Jul 2005	0	121,000,000	0	121,000,000	0.61	0	73,870,500	0	73,870,500	0	0	73,870,500	
	4th Installment	30 Mar 2006	0	265,000,000	0	265,000,000	0.59	0	157,542,500	0	157,542,500	0	0	157,542,500	
	5th Installment	31 Mar 2006	0	596,000,000	0	596,000,000	0.60	0	355,096,800	0	355,096,800	0	0	355,096,800	
	Sub Total :		1,128,000,000	1,087,000,000	20,589,387	2,235,589,387		672,852,000	646,664,300	11,656,941	1,331,173,241	0	0	1,331,173,241	
2005-2006	Interest Portion :														
	4th Installment	31 May 2006	0	0	25,293,974	25,293,974	0.58	0	0	14,703,387	14,703,387	0	0	14,703,387	
	Exchange Fluctuation Loss	31 May 2006	0	0	0	0	0.00	0	0	0	0	0	181,391,899	181,391,899	
	Milestone Portion :														
	7th Installment	07 Nov 2006	376,000,000	0	0	376,000,000	0.58	218,944,800	0	0	218,944,800	0	0	218,944,800	
	8th Installment	28 Oct 2007	376,000,000	0	0	376,000,000	0.58	216,388,000	0	0	216,388,000	0	0	216,388,000	



2006-2007	9th Installment	28 Oct	113,000,000	0	0	113,000,000	0.58	65,031,500	0	65,031,500	0	65,031,500
	10th Installment	02 Sep	188,000,000	0	0	188,000,000	0.59	110,487,600	0	110,487,600	0	110,487,600
	Supply Portion :											
	6th Installment	08 May	0	255,000,000	0	255,000,000	-0.60	152,107,500	0	152,107,500	0	152,107,500
	7th Installment	08 May	0	567,000,000	0	567,000,000	-0.60	338,328,900	0	338,328,900	0	338,328,900
	8th Installment	09 May	0	465,000,000	0	465,000,000	0.61	282,813,000	0	282,813,000	0	282,813,000
	9th Installment	22 Dec	0	256,000,000	0	256,000,000	0.57	146,329,600	0	146,329,600	0	146,329,600
	10th Installment	22 Dec	0	378,000,000	0	378,000,000	0.57	216,064,800	0	216,064,800	0	216,064,800
	11th Installment	20 Feb	0	211,000,000	0	211,000,000	0.59	124,447,800	0	124,447,800	0	124,447,800
	12th Installment	20 Feb	0	183,000,000	0	183,000,000	0.59	107,933,400	0	107,933,400	0	107,933,400
	13th Installment	15 Mar	0	73,000,000	0	73,000,000	0.60	43,902,200	0	43,902,200	0	43,902,200
	14th Installment	15 Mar	0	165,000,000	0	165,000,000	0.60	99,231,000	0	99,231,000	0	99,231,000
	15th Installment	05 Nov	0	38,000,000	0	38,000,000	0.63	24,092,000	0	24,092,000	0	24,092,000
	16th Installment	05 Nov	0	71,000,000	0	71,000,000	0.63	45,014,000	0	45,014,000	0	45,014,000
	17th Installment	05 Nov	0	88,000,000	0	88,000,000	0.63	55,792,000	0	55,792,000	0	55,792,000
	18th Installment	31 May	0	25,000,000	0	25,000,000	0.63	15,715,000	0	15,715,000	0	15,715,000
	Sub Total :		1,053,000,000	2,775,000,000	25,293,974	3,853,293,974		610,851,900	14,703,387	2,277,326,487	181,391,899	2,458,718,386
2007-2008	Interest Portion :											
	Interest (1st Dec'08 to June'07)	31 May	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,040,641	0
	Exchange Fluctuation Gain	31 May	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(312,588,911)	(312,588,911)
	Sub Total :		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,040,641	(312,588,911)
2007-2008	Interest Portion :											
	Exchange Fluctuation Loss	31 May	0.00	0.00	0.00	0.00	0.64	0.00	0.00	0.00	649,924,020	649,924,020
	Interest (2007-2008)		0.00	0.00	0.00	0.00	0.64	0.00	0.00	0.00	214,409,934	214,409,934
	Sub Total :		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	649,924,020	864,333,954
2008-2009	Interest Portion :											
	5th Installment	01 Oct	0	0	47,365,976	47,365,976	0.59	28,020,429	0	28,020,429	0	28,020,429
	6th Installment	08 Aug	0	0	61,603,768	61,603,768	0.59	36,278,459	0	36,278,459	0	36,278,459
	7th Installment	08 Aug	0	0	3,585,068	3,585,068	0.59	2,099,468	0	2,099,468	0	2,099,468
	Exchange Fluctuation Loss		0	0	0	0	0.73	0	0	0	513,439,976	513,439,976
	Interest (2008-2009)		0	0	0	0	0.73	0	0	0	237,514,733	237,514,733
	Milestone Portion :											
	19th Installment	28 Aug	0	3,000,000	0	3,000,000	0.60	1,809,600	0	1,809,600	0	1,809,600
	20th Installment	26 Aug	0	77,990,000	0	77,990,000	0.64	49,960,394	0	49,960,394	0	49,960,394



2009-2010	Sub Total :	77,990,000	3,000,000	112,524,812	193,514,812	1,809,600	49,960,394	66,398,356	118,168,350	237,514,733	513,439,976	869,123,059
	Exchange Fluctuation Loss											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	455,325,532	455,325,532
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257,987,340	0	257,987,340
2010-2011	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257,987,340	455,325,532	713,312,872
	Exchange Fluctuation Loss											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,043,489,121	1,043,489,121
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304,944,077	0	304,944,077
2011-2012	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	304,944,077	1,043,489,121	1,348,433,198
	Exchange Fluctuation Loss											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	616,705,681	616,705,681
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,696,106	0	332,696,106
2012-2013	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	332,696,106	616,705,681	949,401,787
	Exchange Fluctuation Loss											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,632,753,565	1,632,753,565
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,222,195	0	259,222,195
2013-2014	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259,222,195	1,632,753,565	1,373,531,370
	Exchange Fluctuation Gain											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122,763,427	122,763,427
	Loan Payment	0.00	0.00	0.00	0.78	0.00	0.00	0.00	0.00	246,846,422	0	246,846,422
	Sub Total :	0.00	0.00	0.00	0.78	0.00	0.00	0.00	0.00	752,869,053	0	752,869,053
2014-2015	Sub Total :	0.00	0.00	0.00	0.78	0.00	0.00	0.00	0.00	752,869,053	246,846,422	876,517,005
	Exchange Fluctuation Gain											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	685,140,744	685,140,744
	Loan Payment	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	197,435,007	0	197,435,007
	Sub Total :	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	599,596,862	0	599,596,862
2015-2016	Sub Total :	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00	599,596,862	121,548,933	721,145,795
	Exchange Fluctuation Loss											
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	564,879,185	564,879,185
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172,516,016	0	172,516,016



2016-2017	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(281,143,605)	(661,848,000)	(57,008,395)	(1,000,000,000)
	Sub Total :	-0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(281,143,605)	(489,331,996)	507,870,790	(262,604,799)
2017-2018	Exchange Fluctuation Gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	(208,819,450)	(208,819,450)
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	142,312,273	0	142,312,273
2018-2019	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(825,300,820)	(170,657,014)	(204,042,166)	(1,200,000,000)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(825,300,820)	(28,344,741)	(412,861,616)	(1,266,507,177)
2019-2020	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	120,826,459	120,826,459
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	103,375,873	0	103,375,873
2020-2021	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(140,268,155)	(66,411,946)	(33,554,088)	(240,234,189)
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(140,268,155)	36,963,927	87,272,371	(16,031,857)
2019-2020	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	8,231,111	8,231,111
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	99,691,791	0	99,691,791
2020-2021	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	99,691,791	8,231,111	107,922,902
2020-2021	Exchange Fluctuation Loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	15,122,001	15,122,001
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
2020-2021	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
2020-2021	Loan Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
2020-2021	Exchange fluctuation gain	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
	Sub Total :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0
2020-2021	Total :	3,197,990,000	3,865,000,000	156,388,173	2,800,370,542	1,804,404,900	2,348,395,894	92,788,684	1,460,091,448	528,986,780	3,634,858,211	1,460,091,448	1,646,380,983	528,986,780



DAP FERTILIZER COMPANY LIMITED

ANNEXURE-E

Rangadia, Chattogram-4000

SCHEDULE OF GOVT. LOAN (ADP) FOR THE YEAR ENDED 30 JUNE, 2021

Year	GO Order No & Date	Amount In Taka		
		Principle	Interest	Total
2008-2009	No-Shim/Pau/Pari-1//DAP-1/06/2006/176/1(9) Date 10/11/08	92,700,000.00	-	92,700,000.00
2009-2010	No-Shim/Pau/Pari-1//DAP-1/06/2006/193/1(10) Date 15/12/08	92,700,000.00	-	92,700,000.00
2010-2011	Interest for 2008-2009 & 2009-2010	-	15,450,000.00	15,450,000.00
2011-2012	Interest	-	9,270,000.00	9,270,000.00
2012-2013	Interest	-	9,270,000.00	9,270,000.00
2013-2014	Interest	-	9,270,000.00	9,270,000.00
2014-2015	Interest	-	9,270,000.00	9,270,000.00
2015-2016	Interest	-	9,270,000.00	9,270,000.00
2016-2017	Interest	-	9,270,000.00	9,270,000.00
2017-2018	Interest	-	9,270,000.00	9,270,000.00
2018-2019	Interest	-	9,270,000.00	9,270,000.00
2019-2020	Interest	-	9,270,000.00	9,270,000.00
2020-2021	Interest	-	9,270,000.00	9,270,000.00
	Total :	185,400,000.00	117,420,000.00	302,820,000.00



DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM.

ANNEXURE-F

SCHEDULE OF ADVANCE TO SALARY FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name	Designation	Taka
1	Md. Nazrul Islam	Sub-Assistant Chemist	27,416
Total			27,416

SCHEDULE OF ADVANCE TO WAGES FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name	Designation	Taka
1	Md. Minnath Ali	M. T.	96,543
2	Md. Hafizur Rahman	H. S. T.	8,195
3	Md. Abu Taher-3	M. T.	105,279
4	Md. Khokon	M. T.	105,400
5	Mr. Raton Kumar Datto	M. O.	167,762
6	Md. Abul Hosen	H. S. O.	60,570
7	Mr. Horidas	M. O.	149,927
8	Shamim Bhuyan	S. T-1	19,184
9	Elias Mia	S. T-2	42,639
10	Md. Abul Hosen-2	M. T.	106,458
11	Mir Motaleb	H. S. T.	59,314
12	Md. Didarul Islam	M. O.	179,985
13	M. A. Momen	M. O.	181,927
14	Md. Abul Bashor	M. O.	187,498
15	Abdur Rahim Howlader	M. O.	172,139
16	Md. Alamgir Kabir	M. O.	165,468
17	Mr. Chitto Ranjon Shutrathar	M. O.	181,967
18	Md. Shahid Uddin	M. T.	164,398
19	Abdul Khalek	H. S. T.	77,848
20	Md. Hasibul Hasan	S. T-1	58,298
21	Mr. Kakon Sarkar	H. S. T.	22,517
Total			2,313,316

SCHEDULE OF ADVANCE TO PURCHASE FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name	Designation	Taka
1	Md. Nuruzzaman	Asstt. Manager (Com)	19,100
2	Suruaj Ahammed	Asstt. Admin Officer	140
Total			19,240

SCHEDULE OF ADVANCE TO EXPENSES FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name	Designation	Taka
1	Mr. Ataur Rahman	Asstt. Fire & Security Officer	10,000
2	Mr. Bishan Ghosh	Asstt. Manager (Admin)	44,060
3	Mr. Belal Hossain Sarker	Chemist	3
4	Mr. Md. Monjurul Islam	Ex. Asstt. Engineer	17,500
5	Mr. Md. Sohel Rana	Asstt. Fire & Security Officer	49,000
Total			120,563



SCHEDULE OF ADVANCE TO SUPPLIER FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name of Suppliers	Taka
1	M/S. Linde Bangladesh Ltd.	64,742
2	M/S. Jamuna Oil Company Ltd.	1,250,240
3	Director, BRTC, BUET (Safety audit)	575,000
Total		1,889,982

SCHEDULE OF ADVANCE TO CONTRACTOR FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name of Contractor	Taka
1	M/S. R. A. Enterprise	1,560,000
Total		1,560,000

SCHEDULE OF ADVANCE TO SULPHURIC ACID FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name of Contractor	Taka
1	TSP Complex Ltd.	11,045,910
Total		11,045,910

SCHEDULE OF ADVANCE TO OTHER PROJECT FOR THE YEAR ENDED JUNE 30, 2021

SL #	Name of Contractor	Taka
1	Karnaphuli Fertilizer Co. (KAFCO)	293,420
Total		293,420



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

ANNEXURE-G

SCHEDULE OF ADVANCE INCOME TAX FOR THE YEAR ENDED 30 Jun 2021

Amount in Taka

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



17	CT-70(F) 3rd lot, 16 Sep 2017	0000011317010060 Date : 18 Sep 2017	C-3427 01 Jan 2018	0.00	2017-2018	11,746,257.56	11,746,257.56
18	CT-78(F) 1st lot, 14 May 2018	0000011318010038 Date : 15 May 2018	C-909573 20 Jun 2018	0.00	2017-2018	15,878,929.65	15,878,929.65
19	CT-79(F) 07 May 2018	0000011318010037 Date : 13 May 2018	C-881747 10 Jun 2018	0.00	2017-2018	14,298,204.57	14,298,204.57
20	CT-78(F) 2nd lot 14 May 2018	0000011318010038 Date : 15 May 2018	C-1165612 05 Aug 2018	0.00	2018-2019	15,196,724.05	15,196,724.05
21	CT-83 (F) 25 Oct 2018	0000011318010077 Date : 29 Nov 2018	C-144422 23 Jan 2019	0.00	2018-2019	17,281,993.09	17,281,993.09
22	CT-84 (F) 01 Nov 2018	0000011318010073 Date : 13 Nov 2018	C-1881941 24 Dec 2018	0.00	2018-2019	18,956,593.10	18,956,593.10
23	CT-74 (F) 13 Feb 2018	0000011318010024 Date : 21 Mar 2019	C-1263888 26 Aug 2018	0.00	2018-2019	73,391.55	73,391.55
24	CT-76 (F) 04 Mar 2018	0000080118010245 Date : 19 Mar 2019	C-1523128 20 Oct 2018	0.00	2018-2019	58,137.75	58,137.75
25	CT-81 (F) 09 Jul 2018	0000011318010055 Date : 02 Aug 2019	C-494566 19 Mar 2019	0.00	2018-2019	200,972.94	200,972.94
26	CT-88 (F) 06 Jan 2019	0000011319010005 Date : 30 Jan 2019	C-691276 25 Apr 2019	0.00	2018-2019	21,923.06	21,923.06
27	CT-97 (F) 24 Apr 2019	0000011319010047 Date : 12 May 2019	C-1115974 10 Jul 2019	0.00	2019-2020	20,818,181.18	20,818,181.18
28	CT-101 (F) 22 Jul 2019	0000011319010078 Date : 30 Jul 2019	C-1328091 19 Aug 2019	0.00	2019-2020	19,931,857.09	19,931,857.09
29	CT-106 (F) 1st Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-379489 26 Feb 2020	0.00	2019-2020	13,853,341.88	13,853,341.88
30	CT-106 (F) 2nd Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-379501 26 Feb 2020	0.00	2019-2020	13,705,691.94	13,705,691.94
31	Less, Turnover tax adjustment			0.00	2016-2017	(24,149,830.00)	(24,149,830.00)
32	Less, Turnover tax adjustment			0.00	2017-2018	(21,245,678.00)	(21,245,678.00)



33	Less, Turnover tax adjustment			0.00	2018-2019	(15,882,616.00)	(15,882,616.00)
34	CT-106 (F) 3rd Lot 15 Jan 2020	0000011320010012 Date : 23 Jan 2020	C-598800 26 Feb 2020	0.00	2019-2020	16,033,434.00	16,033,434.00
35	CT-98 (F) 14 Mar 2020	0000011319010065 Date : 14 Mar 2020	C-580474 20 Apr 2020	0.00	2019-2020	537,276.00	537,276.00
36	CT-108 (F) 28 May 2020	0000011320010046 Date : 07 Jun 2020	C-1040825 28 Jul 2020	0.00	2020-2021	14,773,533.23	14,773,533.23
37	CT-102 (F) 28 Aug 2019	0000174419011321 Date : 16 Sep 2019	C-781462 16 Jun 2020	0.00	2020-2021	243,470.56	243,470.56
38	CT-110 (F) 1st 09 Jun 2020	0000011320010054 Date : 17 Jun 2020	C-1061102 05 Aug 2020	0.00	2020-2021	13,602,942.49	13,602,942.49
39	CT-110 (F) 2nd 09 Jun 2020	0000011320010054 Date : 17 Jun 2020	C-1061092 05 Aug 2020	0.00	2020-2021	13,609,241.88	13,609,241.88
40	CT-103 (F) 07 Sep 2019	0000011319010086 Date : 12 Sep 2019	C-1174052 26 Aug 2020	0.00	2020-2021	333,760.06	333,760.06
41	Less, Turnover tax adjustment			0.00	2019-2020	(25,771,485.00)	(25,771,485.00)
42	CT-112 1st Lot 05 Oct 2020	0000011320010080 Date : 07 Oct 2020	C-1503961 01 Nov 2020	0.00	2020-2021	11,727,104.59	11,727,104.59
43	CT-112 2nd Lot 05 Oct 2020	0000011320010080 Date : 07 Oct 2020	C-1621958 24 Nov 2020	0.00	2020-2021	20,779,941.84	20,779,941.84
44	CT-113 1st Lot 28 Oct 2020	0000011320010087 Date : 05 Nov 2020	C-1712679 10 Dec 2020	0.00	2020-2021	32,307,805.17	32,307,805.17
45	CT-113 2nd Lot 28 Oct 2020	0000011320010087 Date : 05 Nov 2020	C-75763 12 Jan 2021	0.00	2020-2021	14,347,376.59	14,347,376.59
46	CT-116 13 Feb 2021	0000011321010010 Date : 17 Feb 2021	C-474514 16 Mar 2021	0.00	2020-2021	20,407,778.78	20,407,778.78
Total :				186,343,326.71		369,394,380.23	369,394,380.23



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

Schedule of Subsidy Receivable from Government as on 30 Jun 2021

ANNEXURE-H

Amount in Taka

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



DAP FERTILIZER COMPANY LIMITED
Rangadia, Chattogram-4000
Schedule of Store In Transit for the Year ended 30 June, 2021

ANNEXURE-I

SL. No.	CT-NO.	CT DATE	LC-NO.	LC DATE	Amount In Taka
					TAKA
1	114 (F)	25 .11 2020	O11320010092	07.12.2020	37,687.00
2	115 (F)	30.11.2020	O11320010095	21.12.2020	82,086.00
3	Eathanol	BCIC Debit Note	DN No. BJV-137	30.06.2021	179,780.00
Total :					299,553.00



DAP FERTILIZER COMPANY LIMITED
Ranqadia, Chattogram-4000

Schedule of Creditors For Expense for the Year ended June 30, 2021

Particulars	Amount in Taka				
	2020 - 2021	2019 - 2020	2018-2019	2017-2018	2016-2017 & Earlier
Provision for Process Water					
Provision for audit fee	2,284,500.00	4,412,000.00	348,572.00	49,546.00	1,172,657.00
Provision for electricity bill	29,549,900.00	20,544,151.00	4,409,000.00	4,385,000.00	4,385,000.00
Prov.for civil engg.maintenance	4,957,318.00	4,508,000.00	18,529,913.00	20,677,746.00	22,248,533.00
Prov.for civil Works (Capital)			4,657,883.00	5,152,905.00	5,756,591.00
Provision for steam	6,911,080.00	5,692,686.00	4,911,984.00	14,800,396.00	-
Provision for Demin		92,342.00		5,087,954.00	5,288,934.00
Provision for H.O Leavy					
Provision foTICI Leavy			55,838,000.00		41,518,000.00
Provision for club expenses	16,146.00				12,116,000.00
Provision for ladies club expenses		1,209,473.00	801,700.00	15,700.00	15,700.00
Provision for gratuity	15,037,440.00				65,000.00
Prov. for cooling water	8,817,403.58		7,706,360.00		6,084,740.00
Provision for Project Allowance		7,919,062.00	7,219,732.00	7,441,954.00	6,602,427.00
Provision for BCIC loan	7,131,944.00	7,131,944.00	120,513.00	260,633.00	260,633.00
Provision for Uniform & Liverries		690,563.00	7,131,944.00	7,131,944.00	7,131,944.00
Other expenses	14,516.00				
Total :	74,720,247.58	53,409,882.00	112,229,617.00	65,713,957.00	113,405,488.00

Schedule of Creditors For Goods Supply for the Year ended June 30, 2021

Particulars	Amount in Taka				
	2020 - 2021	2019 - 2020	2018-2019	2017-2018	2016-2017 & Earlier
Local suppliers	3,718,693.78	(2,646,876.00)	(1,857,982.00)	3,225,724.00	(2,117,266.00)
C & f value	127,264,360.82		0.78	314,696,923.06	3,992,587.47
Custom duty	484,998.37	469,428.14	469,427.26	141,684.50	0.45
Local Agent commission	815,520.00				
Marine charge	7,156,164.80	7,156,164.80	9,637,053.80	9,637,053.80	9,643,370.80
Inspection charge (PSI)	2,919,778.34	2,962,278.34	2,706,278.34	2,404,761.34	17,953,495.14
Other charge	779,303.72	1,179,574.72	3,070,851.72	4,698,756.72	6,189,212.72
C & F Commission	80,848.00				
L/C Opening Charge	253,891.00				
Carring Charge	6,000.00				
Cash purchase clearing account	489,902.79	432,716.00	482,526.00	513,892.00	515,987.00
Customers deposit against sales	2,248,993.45	15,415,843.00	15,509,643.00	17,512,893.00	15,261,343.00
Total :	146,218,455.07	24,969,129.00	30,017,798.90	352,831,688.42	51,438,730.58



Schedule of Creditors For Other Finance for the Year ended June 30, 2021

Particulars	2020 - 2021	2019 - 2020	2018-2019	2017-2018	2016-2017 & Earlier
Security deposit(general)	33,503,799.00	29,722,259.00	7,529,875.00	6,040,172.00	4,541,770.00
Dap dealers security	241,100.00	-	-	-	-
Income Tax(Ded At Source)	-	886.00	1,200.00	437,588.00	(613,504.00)
I.T deduction from party	927,671.72	644,698.00	392,006.00	-	967,503.00
VAT deduction from party	1,654,328.48	1,693,021.00	1,226,727.00	1,184,946.00	1,610,225.00
Sundry deposit	682,310.00	682,310.00	682,310.00	682,310.00	682,310.00
Insurance recovery from party	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00	3,522,711.00
Deduction for welfare fund	311,840.00	853,948.00	556,948.00	275,445.00	37,618.00
Govt. Fund Clearing	-	-	1,113,265,006.00	1,113,265,480.00	1,113,266,270.00
Other deduction	138,136.00	138,136.00	138,136.00	138,136.00	138,136.00
Deduction of dapcl PF loan	456,209.00	490,655.00	958,899.00	1,032,495.00	887,320.00
Deduction of H.O. PF loan	84,812.00	-	700.00	700.00	700.00
Other project PF loan	146,168.00	220,093.00	-	(121,356.00)	(150,102.00)
Other project welfare loan	176,998.00	176,998.00	175,065.00	192,065.00	194,566.00
Recovery of H.O M.C loan	400,991.00	326,991.00	146,991.00	172,285.00	174,785.00
Recovery of H.O H.B loan	647,411.00	257,611.00	461,947.00	475,047.00	362,947.00
Recovery of H.O Welfare loan	-	-	1,933.00	1,933.00	1,933.00
Union Subscription	-	3,289.00	3,569.00	3,589.00	1,239.00
Employees club subscription	20,916.00	23,676.00	22,466.00	21,226.00	19,926.00
Officers association subscription	28,906.00	30,156.00	27,216.00	26,286.00	26,116.00
DAPFCL welfare fund	93,839.00	259,229.00	215,969.00	178,269.00	141,209.00
DAPFCL Mosque fund	-	-	2,600.00	2,600.00	2,600.00
Chemical Society	-	1,800.00	2,000.00	1,800.00	-
Recovery of advance to welfare fund	108,000.00	-	-	-	-
Engg Association	-	200.00	-	(2,900.00)	(2,600.00)
Diploma association	3,726.00	6,126.00	6,326.00	6,926.00	7,226.00
Transport charge	38,245.00	-	-	-	-
Telephone Charge	-	-	-	-	-
Revenue stamp	105,160.00	135,190.00	36,960.00	246,860.00	27,087.00
DAPFCL Haj scheme	11,300.00	11,300.00	11,300.00	11,300.00	161,070.00
Water Charge	-	25,068.00	26,695.00	22,773.00	11,300.00
Electric charge	52,943.00	20,383.00	41,010.00	-	13,276.00
Gas Charge	-	-	187,813.00	-	7,812.00
H.R expenses	178,814.04	1,856,329.00	1,458,837.00	16,298.00	12,078.00
CPPF loan	10,231.00	10,231.00	12,809.00	12,809.00	60,602.00
Dish Antenna	-	9,290.00	8,390.00	9,110.00	12,809.00
Material Loan	-	-	(2,578.00)	(2,578.00)	10,550.00
DAPFCL W.F loan	171,176.00	280,260.00	310,611.00	387,549.00	(2,578.00)
					197,709.00



Ladies club sub.	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00	15,070.00
Ded. of other project salary advance	214,679.97	226,880.00	226,880.00	226,880.00	226,880.00	226,880.00	226,880.00	226,880.00	226,880.00
Ded. of other project wages advance	19,284.00	19,284.00	18,740.00	18,740.00	18,740.00	18,740.00	18,740.00	18,740.00	18,740.00
Furniture Charge			48.00	48.00	48.00	48.00	48.00	48.00	48.00
Donation	31,480.00	24,580.00	24,580.00	24,580.00	24,580.00	24,580.00	24,580.00	24,580.00	24,980.00
Recovery of DAPFCL H.B loan.	254,598.00	254,598.00	254,598.00	254,598.00	254,598.00	254,598.00	254,598.00	254,598.00	24,980.00
Recovery of other project H.B loan	168,831.00	187,406.00	187,406.00	187,406.00	187,406.00	187,406.00	187,406.00	187,406.00	14,070.00
Other deduction	420,684.00	418,524.00	418,524.00	418,524.00	418,524.00	418,524.00	418,524.00	418,524.00	5,921.00
DAPFCL PF trust	2,093,785.00	1,389,833.00	1,389,833.00	1,389,833.00	1,389,833.00	1,389,833.00	1,389,833.00	1,389,833.00	407,604.00
H.O. P.F trust	473,523.00	-	-	-	-	-	-	-	1,396,889.00
Other project P.F	5,203,023.00	8,682,901.00	8,682,901.00	8,682,901.00	8,682,901.00	8,682,901.00	8,682,901.00	8,682,901.00	-
DAPFCL gratuity fund	7,002.00	7,002.00	7,002.00	7,002.00	7,002.00	7,002.00	7,002.00	7,002.00	6,381,005.00
Festival bonus	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00	7,002.00
TA/DA Expense									2,900.00
Medical Expense									8,016.00
Incentive bonus									12,924.00
TA/DA Advance	53,615.00	-	-	-	-	-	-	-	27,730.00
Wages Advanced									27,730.00
Salary income tax	793,047.00	1,251,134.00	1,251,134.00	1,251,134.00	1,251,134.00	1,251,134.00	1,251,134.00	1,251,134.00	14,246,551.00
Profit participation fund	59,400.00	59,400.00	59,400.00	59,400.00	59,400.00	59,400.00	59,400.00	59,400.00	4,908.00
BCIC Gratuity Fund									544.00
Gratuity fund clearing account	1,601,280.00	-	-	-	-	-	-	-	894,407.00
Recovery of other pro.purchase adv.	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	385,807.00
Recovery of purchase advance	141,014.00	143,014.00	143,014.00	143,014.00	143,014.00	143,014.00	143,014.00	143,014.00	35,400.00
PF fund clearing account	80,351.00	-	-	-	-	-	-	-	10,206.00
Financial award (One Basic)	53,500.00	-	-	-	-	-	-	-	-
Total :	55,412,808.21	54,093,370.00	1,145,852,708.00	1,158,909,069.00	1,149,564,890.00	1,149,564,890.00	1,149,564,890.00	1,149,564,890.00	1,149,564,890.00



DAP FERTILIZER COMPANY LIMITED

Rangadia, Chattogram-4000

COST BREAKUP

Amount in
Taka

For the Financial Year 2020-2021

SL No.	Head Of Expenditure	Unit	Total Production : 102,115.00 M.T.			Amount (TK.)	Cost Per M. Ton 2020-2021	Cost Per M. Ton 2019-2020
			Usage Ratio	Quantity Consumption	Rate Per Unit / Ton			
1	2	3	4	5	6	7	8	9
I. VARIABLE COST								
a. RAW MATERIALS								
	Phosphoric acid	MT	0.949	96934.00	29,528.92	2,872,049,969.88	28125.64236	31736.15
	Ammonia	MT	0.284	29019.00	27,391.26	794,866,927.19	7784.03689	5828.35
	Sulphuric acid	MT	0.021	2148.00	16,103.62	34,590,569.00	338.74131	212.63
	Filler materials/sand	MT	0.003	300.00	326.49	97,947.62	0.95919	0.95
	SUB TOTAL RAW MATERIALS :					3,701,605,413.70	36249.37976	37778.08
b. POWER & FUEL								
	Natural gas	M3	14.650	1495942.00	5.01	7,497,778.00	73.42484	103.88
	Electricity expenses	KWH	128.933	13166020.00	8.43	111,046,899.00	1087.46902	1149.99
	Steam	MT	0.421	43025.00	178.65	7,686,418.00	75.27217	75.74
	Process water	MT	0.370	37830.00	59.08	2,234,996.00	21.88705	15.10
	Cooling water	MT	0.184	18770.00	59.08	1,108,931.00	10.85963	13.44
	Demin water.	MT	0.169	17225.00	59.08	1,017,655.00	9.96577	8.53
	Oil & lubricant					3,622,373.81	35.47347	50.96
	SUB TOTAL POWER & FUEL :					134,215,050.81	1314.35196	1417.63
c. OTHER CHEMICALS								
	Other Chemicals						0.0000	
d. PACKING MATERIALS								
	WPP bags	PCS		1623696.00	24.96	40,525,623.96	396.86260	551.52
	Polythene pallets	MT					0.00000	
	Other packing materials					388,514.32	3.80467	6.09
	SUB TOTAL PACKING MATERIALS :					40,914,138.28	400.66727	557.60
e. OTHER FACTORY OVERHEAD								
	Other factory overhead						0.00000	
f. PLANT REPAIR & MAINTENANCE								
	Spare & accessories					34,833,575.51	341.12104	374.92
	Store consumption					631,383.40	6.18306	
	Repair & maintenance					7,328,713.20	71.76921	70.20
	SUB TOTAL PLANT REPAIR & MAINTENANCE :					42,793,672.11	419.07332	445.12
	TOTAL I. VARIABLE COST :					3,919,528,274.90	38383.47231	40198.43
II. FIXED COST								
	Admin overhead					263,432,617.60	2579.76416	3386.94
	Factory overhead					132,027,339.99	1292.92797	1266.30
	Interest & financial charges					24,360,464.00	238.55911	3765.08
	Research & development						0.00000	122.26
	Selling & distribution overhead					12,908,162.00	126.40809	701.77
	Salary & wages					241,884,466.00	2368.74569	0.00
	Depreciation of fixed assets					586,835,298.53	5746.80800	7746.46
	TOTAL II. FIXED COST :					1,261,448,348.12	12353.21303	16988.81
	Total Cost of Production: (I + II)					5,180,976,623.01	50736.68534	57187.24



DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM
BUDGET VARIANCE REPORT
FOR THE YEAR ENDED JUNE 30, 2021

Particulars	As per Budget (Tk.)	Actual Expenses (Tk.)	(Shortage)/ Excess(Tk.)	Remarks
Cost of goods Sold	52,556.95	43,989.54	(8,567.41)	Favorable
General & Admin Exp.	970.91	939.93	(30.98)	Favorable
Selling & Distribution Exp.	274.86	129.08	(145.78)	Favorable
Salary & Allowance (Admin)	633.43	532.15	(101.28)	Favorable
Salary & Allowance (Sales) Exp.	57.58	48.38	(9.20)	Favorable
Audit Fee	5.00	1.4	(3.6)	Favorable
Head Office Management Exp.	1,700	1,699.19	(0.81)	Favorable
Turnover Tax	342.68	287.22	(55.46)	Favorable
Research & Development Ex.	4.00	00.00	(4.00)	Favorable
Financial Ex	542.70	243.60	(299.10)	Favorable



DAP FERTILIZER COMPANY LIMITED
RANGADIA, CHATTOGRAM
MANAGEMENT RATIO
FOR THE YEAR FINANCIAL YEAR 2020-2021

SL. NO.	PARTICULARS	WORKING	RATIO	
			2021	2020
1	Current Ratio:			
	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	$\frac{9,628,242,900}{338,881,072}$	28.41:1	44.54:1
2	Quick/Acid Test Ratio:			
	$\frac{\text{Quick Assets}}{\text{Current Liabilities}}$	$\frac{9,001,245,342}{338,881,072}$	26.56:1	43.16:1
3	Return on Total:			
	$\frac{\text{Net profit/(loss)} \times 100}{\text{Total sales revenue}}$	$\frac{\text{Nil} \times 100}{4,315,253,398}$	0.00	0.00
4	Rate of Return on Capital Employed			
	$\frac{\text{Net profit/(loss)} \times 100}{\text{Capital Employed}}$	$\frac{\text{Nil} \times 100}{13,748,296,850}$	0.00	0.00
5	Debt-Equity Ratio:			
	$\frac{\text{Long Term Debt.}}{\text{Share Holders Equity}}$	$\frac{7,087,046,711}{6,661,250,139}$	1.06:1	1.12:1
6	Rate on Return on Average (ROR):			
	$\frac{\text{Net profit/(loss) before tax+Interest Cost} \times 100}{\text{Average Net Assets}}$	$\frac{2,436,046,400}{13,925,915,881}$	0.175	0.38
7	Debt- Service Ratio:			
	$\frac{\text{Net profit/(loss) before tax+Interest Cost+Depreciation}}{\text{Interest Cost}}$	$\frac{611,195,762}{24,360,464}$	25.08	12.04

