

*Private & Confidential*

**1st Quarter Financial Statements  
of**

**Bangladesh Monospool Paper Manufacturing Company Ltd.**

BDG Corporate Building, Plot No.314/A, Block-E, Road No.18,  
Bashundhara R/A, Dhaka-1229

**For the period of July 01, 2021 to September 30, 2021**

# Bangladesh Monospool Paper Manufacturing Company Ltd.

## Statement of Financial Position

As at 30 September 2021

Particulars	Notes	Amount in Taka	
		30 September 2021	30 June 2021
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>887,498,636</b>	<b>860,533,011</b>
Property, Plant and Equipment	4.00	467,706,481	440,740,856
Insurance Claim Receivable	5.00	3,155,079	3,155,079
Capital Work-in-Progress	6.00	24,256,286	24,256,286
Long Term Investment	7.00	392,380,790	392,380,790
<b>Current Assets</b>		<b>527,173,607</b>	<b>527,578,342</b>
Inventories	8.00	142,696,068	151,329,038
Trade and Other Receivables	9.00	206,089,788	211,003,121
Investment in FDR	10.00	561,197	561,197
Advances, Deposits and Prepayments	11.00	137,762,361	127,948,446
Advance Income Tax	12.00	30,843,780	30,010,705
Cash and Cash Equivalents	13.00	9,220,413	6,725,835
<b>TOTAL ASSETS</b>		<b>1,414,672,243</b>	<b>1,388,111,353</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>		<b>382,384,534</b>	<b>379,616,883</b>
Share Capital	14.00	93,888,256	93,888,256
Revaluation Reserve	15.00	188,695,756	188,924,473
Retained Earnings	16.00	99,800,523	96,804,155
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>		<b>470,124,336</b>	<b>470,082,180</b>
Deferred Tax Liabilities	17.00	40,945,004	40,902,848
Long Term Loan	18.00	429,179,332	429,179,332
<b>Current Liabilities</b>		<b>562,163,373</b>	<b>538,412,290</b>
Trade and Other Payables	19.00	201,899,276	181,320,590
Un-paid Dividend	20.00	821,628	2,296,884
Liabilities for Expenses		6,855,991	9,144,384
Worker's Profit Participation Fund		182,144	6,342,573
Short Term Loan	21.00	319,935,523	307,672,122
Provision for Income Tax	22.00	32,468,811	31,635,736
<b>Total Liabilities</b>		<b>1,032,287,709</b>	<b>1,008,494,470</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,414,672,243</b>	<b>1,388,111,353</b>
<b>Net Assets Value Per Share (NAVPS)</b>	<b>28.00</b>	<b>40.73</b>	<b>40.43</b>

The accompanying notes (01 to 30) form an integral part of these financial statements and are to be read in conjunction therewith.

Sd/-  
**Company Secretary**

Sd/-  
**Chief Financial Officer**

Sd/-  
**Director**

Sd/-  
**Managing Director**  
Dhaka, Bangladesh  
Date: December 04, 2021

Sd/-  
**Chairman**

**Bangladesh Monospool Paper Manufacturing Company Ltd.**  
**Statement of Profit or Loss and other Comprehensive Income**  
For the Period ended 30 September 2021

Particulars	Notes	Amount in Taka	
		July-Sep 2021	July-Sep 2020
Revenue	23.00	81,397,548	75,220,585
Cost of Goods Sold	24.00	(41,087,223)	(43,323,019)
<b>Gross Profit</b>		<b>40,310,325</b>	<b>31,897,566</b>
<b>Operating Expenses</b>		<b>(5,970,377)</b>	<b>(5,149,940)</b>
Administrative Expense		(2,081,967)	(1,905,454)
Selling and Distribution Expense		(3,888,410)	(3,244,486)
<b>Operating Profit</b>		<b>34,339,948</b>	<b>26,747,626</b>
Financial Expense	25.00	(30,518,438)	(24,706,050)
<b>Profit before other income</b>		<b>3,821,510</b>	<b>2,041,576</b>
Other Income		3,516	402,750
<b>Profit/(Loss) Before Tax and WPPF</b>		<b>3,825,026</b>	<b>2,444,326</b>
Provision for WPPF		(182,144)	(116,396)
<b>Profit/(Loss) Before Tax</b>		<b>3,642,882</b>	<b>2,327,930</b>
<b>Income Tax Expenses</b>		<b>(915,592)</b>	<b>(1,332,032)</b>
Current Tax Charge	26.00	(833,075)	(1,231,177)
Deferred Tax		(82,517)	(100,855)
<b>Net Profit/(Loss) After Tax</b>		<b>2,727,290</b>	<b>995,898</b>
<b>Earnings Per Share (EPS)</b>	27.00	<b>0.29</b>	<b>0.11</b>

The accompanying notes (01 to 30) form an integral part of these financial statements and are to be read in conjunction therewith.

Sd/-  
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**Director**

Sd/-  
**Managing Director**

Sd/-  
**Chairman**

Dhaka, Bangladesh  
Date: December 04, 2021

**Bangladesh Monospool Paper Manufacturing Company Ltd.**  
**Statement of Changes in Equity**  
For the Period ended 30 September 2021

Particulars	Share Capital	Revaluation Reserve	Retained Earnings	Total
Balance as at 01.07.2021	93,888,256	188,924,473	96,804,155	379,616,884
Net Profit/(Loss) after Tax	-	-	2,727,290	2,727,290
Transferred From Deferred Tax provision to Revaluation Reserve	-	40,362	-	40,362
Transfer from Revaluation Reserve to Retained Earnings	-	(269,079)	269,079	-
<b>Balance as at 30.09.2021</b>	<b>93,888,256</b>	<b>188,695,755</b>	<b>99,800,523</b>	<b>382,384,535</b>
<b>Balance as at 30.09.2020</b>	<b>30,483,200</b>	<b>189,458,722</b>	<b>164,001,727</b>	<b>383,943,649</b>

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Sd/-  
**Managing Director**

Sd/-  
**Chairman**

Dhaka, Bangladesh  
Date: December 04, 2021

**Bangladesh Monospool Paper Manufacturing Company Ltd.**  
**Statement of Cash Flows**  
For the Period ended 30 September 2021

Particulars	Notes	Amount in Taka	
		July-Sep 2021	July-Sep 2020
<b><u>A. Cash Flow from Operating Activities:</u></b>			
Cash Received from Customer and Others		86,314,397	73,231,044
Less: Paid to Suppliers and Others		(64,741,559)	(55,714,970)
Less: Financial Expense		(521,013)	(883,368)
Less: Income Tax Paid		(833,075)	(1,231,177)
<b>Net Cash flows from Operating Activities (A)</b>		<b>20,218,749</b>	<b>15,401,529</b>
<b><u>B. Cash Flow from Investing Activities:</u></b>			
Acquisition of Property, Plant and Equipment		(28,512,317)	-
Costruction Work		-	(49,502,456)
<b>Net Cash used in Investing Activities (B)</b>		<b>(28,512,317)</b>	<b>(49,502,456)</b>
<b><u>C. Cash Flow from Financing Activities:</u></b>			
Long Term Loan Received/(Paid)		-	(153,258)
Short Term Loan Received/(Paid)		12,263,401	20,551,072
Dividend Paid		(1,475,256)	-
<b>Net Cash flows from/(Used by) Financing Activities (C)</b>		<b>10,788,145</b>	<b>20,397,814</b>
<b>Net Increase/(Decrease) in Cash and Bank Balance</b>		<b>2,494,577</b>	<b>(13,703,112)</b>
Cash and Bank Balance at the opening of the year		6,725,835	15,885,005
<b>Cash and Bank Balance at the end of the year</b>		<b>9,220,413</b>	<b>2,181,893</b>
<b>Net Operating Cash Flows per share (NOCFPS)</b>	<b>29.00</b>	<b>2.15</b>	<b>1.64</b>

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**Managing Director**

Sd/-  
**Chairman**

Dhaka, Bangladesh  
Date: December 04, 2021

# Bangladesh Monospool Paper Manufacturing Company Ltd.

## Notes to the Financial Statements

As at 30 September 2021

Note No.	Particulars	Amount in Taka	
		30 Sept. 2021	30 June 2021
<b>4.00</b>	<b>Property, Plant and Equipment: Tk. 467,706,481</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Balance as at 01.07.2021	298,222,440	207,844,479
	Add: Addition made during the Year	28,512,317	90,377,961
	<b>Balance as at 30.09.2021</b>	<b>326,734,757</b>	<b>298,222,440</b>
	<b>Accumulated Depreciation</b>		
	Balance as at 01.07.2021	79,545,479	74,038,241
	Add: Charged during the Year	1,277,614	5,507,239
	<b>Balance as at 30.09.2021</b>	<b>80,823,093</b>	<b>79,545,479</b>
	Cost Less Accumulated Depreciation	245,911,664	218,676,961
	Add: Revaluation of Assets	221,794,816	222,063,895
	<b>Written Down Value as at 30.09.2021</b>	<b>467,706,481</b>	<b>440,740,856</b>
<b>5.00</b>	<b>Insurance Claim Receivable: Tk. 3,155,079</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Claim against Goods	3,155,079	3,155,079
	<b>Total</b>	<b>3,155,079</b>	<b>3,155,079</b>
	In September 2004 factory premises was flooded. Insurance claim with Bangladesh Co-Operative Insurance Company Ltd. was made for an amount of Tk. 53,237,607.80. Claim agreed by the insurer was Tk. 21,154,549 on November 19, 2009. Out of this, till 30 September, 2021 total amount of Tk.17,999,470 has been collected.		
<b>6.00</b>	<b>Capital Work-in-Progress: Tk. 24,256,286</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Balance as at 01.07.2021	24,256,286	24,256,286
	Add: Addition made during the Year	-	-
	<b>Balance as at 30.09.2021</b>	<b>24,256,286</b>	<b>24,256,286</b>
<b>7.00</b>	<b>Long Term Investment: Tk.392,380,790</b>		
	The details of Long Term Investment are as follows:		
	<b>Name of Company:</b>		
	BD.News & Entertainment	6,448,841	6,448,841
	Magura Paper Mills Ltd	7,807,959	7,807,959
	Pearl Paper and Board Mills Ltd.	266,393,141	266,393,141
	Paper Processing & Packaging Ltd.	111,730,850	111,730,850
	<b>Total</b>	<b>392,380,790</b>	<b>392,380,790</b>
<b>8.00</b>	<b>Inventories: Tk. 142,696,068</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Raw Materials in Stock	109,444,570	118,198,785
	Finished Goods	33,251,498	33,130,253
		<b>142,696,068</b>	<b>151,329,038</b>

# Bangladesh Monospool Paper Manufacturing Company Ltd.

## Notes to the Financial Statements

As at 30 September 2021

Note No.	Particulars	Amount in Taka	
		30 Sept. 2021	30 June 2021
<b>9.00</b>	<b>Trade and Other Receivables : Tk. 206,089,788</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Trade Receivable	119,973,639	96,802,561
	Other Receivables	86,116,149	114,200,560
	<b>Total</b>	<b>206,089,788</b>	<b>211,003,121</b>
<b>10.00</b>	<b>Short Term Investment: Tk. 561,197</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	SIBL FDR A/C NO. 0025330050855	561,197	561,197
	<b>Total</b>	<b>561,197</b>	<b>561,197</b>
<b>11.00</b>	<b>Advances, Deposits and Prepayments: Tk. 137,762,361</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Advances	93,057,943	55,652,197
	Deposits	8,401,630	8,560,129
	Capital Work-in-Progress	35,010,314	63,522,631
	Prepayments	1,292,475	213,489
	<b>Total</b>	<b>137,762,361</b>	<b>127,948,446</b>
<b>12.00</b>	<b>Advance Income Tax: Tk.30,843,780</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Opening Balance	30,010,705	94,414,360
	Add: Addition during the Year	833,075	9,678,891
	Less: Adjustment During the year	-	(74,082,546)
	<b>Closing Balance</b>	<b>30,843,780</b>	<b>30,010,705</b>
<b>13.00</b>	<b>Cash and Cash Equivalents: Tk. 9,220,413</b>		
	This is made up as follows:		
	<u>Particulars</u>		
	Cash at Bank	7,237,961	5,136,964
	Cash in Hand	1,982,452	1,588,872
	<b>Total</b>	<b>9,220,413</b>	<b>6,725,835</b>
<b>14.00</b>	<b>Share Capital: Tk. 93,888,256</b>		
	<b>Authorized Capital: Tk.500,000,000</b>		
	5,00,00,000 Ordinary Shares @ Tk.10.00 each.	500,000,000	500,000,000
		<b>500,000,000</b>	<b>500,000,000</b>
	<b>Issued, Called and Paid-up Capital: Tk.93,88,826</b>		
	93,88,826 Ordinary Shares @ Tk.10.00 each	93,888,256	93,888,256
		<b>93,888,256</b>	<b>93,888,256</b>

# Bangladesh Monospool Paper Manufacturing Company Ltd.

## Notes to the Financial Statements

As at 30 September 2021

Note No.	Particulars	Amount in Taka	
		30 Sept. 2021	30 June 2021

### 15.00 Revaluation Reserve: Tk.188,695,756

This is made up as follows:

**Particulars**

Opening Balance	188,924,473	189,693,526
Deffered Tax provision on re-valuation surplus	40,362	335,907
Adjustment of Depreciation on Re-valued Assets.	(269,079)	(1,104,960)
<b>Total</b>	<b>188,695,756</b>	<b>188,924,473</b>

### 16.00 Retained Earnings: Tk. 99,800,523

This is made up as follows:

**Particulars**

Opening Balance	96,804,155	162,729,589
Profit/(Loss) during the year	2,727,290	11,511,679
8% Stock Dividend	-	(2,438,656)
9 % Cash Dividend	-	(2,743,488)
200% Stock Dividend	-	(60,966,400)
Adjustment Short Provision up to 2018-2019	-	(13,192,090)
Adjustment of Depreciation on Re-valued Assets	269,079	1,104,960
Previous year adjustment for Defferd Tax	-	798,560
<b>Closing Balance</b>	<b>99,800,523</b>	<b>96,804,155</b>

### 17.00 Deffered Tax : Tk. 40,945,004

This is made up as follows:

**Particulars**

Opening Balance	40,902,848	41,460,930
Add/(Less): Previous year adjustment	-	(798,560)
Add/(Less): Deferred Tax Expenses/(Income) on cost	82,517	576,385
Add/(Less): Deferred Tax Expenses/(Income) on revaluation	(40,362)	(335,907)
<b>Total</b>	<b>40,945,004</b>	<b>40,902,848</b>

### 18.00 Long Term Loan: Tk.429,179,332

This is made up as follows:

**Particulars**

Social Islami Bank Ltd.	19,638,893	19,638,893
Phoneix finance and Investment Ltd.	409,540,439	409,540,439
<b>Total</b>	<b>429,179,332</b>	<b>429,179,332</b>

### 19.00 Trade and Other Payables Tk.201,899,276

This is made up as follows:

**Particulars**

Trade Payables	1,275,032	1,493,771
Interest Payable	176,118,933	146,121,508
Other Payable	24,505,311	33,705,311
<b>Total</b>	<b>201,899,276</b>	<b>181,320,590</b>



# Bangladesh Monospool Paper Manufacturing Company Ltd.

## Notes to the Financial Statements

As at 30 September 2021

Note No.	Particulars	Amount in Taka	
		30 Sept. 2021	30 June 2021

### 20.00 Un-paid Dividend: Tk. 821,628

This is made up as follows:

**Particulars**

Opening Balance	2,296,884	21,778
Add: Declared during the Period	-	2,743,488
<b>Total</b>	<b>2,296,884</b>	<b>2,765,266</b>
Less: Paid during the Period	1,475,256	468,382
<b>Closing Balance</b>	<b>821,628</b>	<b>2,296,884</b>

### 21.00 Short Term Loan: Tk. 319,935,523

This is made up as follows:

**Particulars**

Social Islami Bank Ltd. (SIBL)	235,746,925	223,483,524
Current Portion of Long Term Loan	84,188,598	84,188,598
<b>Total</b>	<b>319,935,523</b>	<b>307,672,122</b>

### 22.00 Provision for Income Tax: Tk. 32,468,811

This is made up as follows:

**Particulars**

Opening Balance	31,635,736	85,132,625
Add: Short Provision up to 2018-2019	-	13,192,090
Current Year Tax	833,075	7,393,567
<b>Sub-Total</b>	<b>32,468,811</b>	<b>105,718,282</b>
Less: Tax adjustment during the year	-	(74,082,546)
<b>Closing Balance</b>	<b>32,468,811</b>	<b>31,635,736</b>

Note: Income tax assessment year up to 2019-2020 has been completed and 2020-2021 has not been finalized due to appeal decision.

**Bangladesh Monospool Paper Manufacturing Company Ltd.**  
**Notes to Statement of Profit or Loss and other Comprehensive Income**  
For the Period ended 30 September 2021

Note No.	Particulars	Amount of Taka	
		July-Sep 2021	July-Sep 2020
<b>23.00</b>	<b>Revenue: Tk.81,397,548</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Computer Paper(W/P), Computer Paper (NCR), Cheque Books & Other Security Products, Photocopy Paper , ATM and TP Roll & Khata	81,397,548	75,220,585
	<b>Total</b>	<b>81,397,548</b>	<b>75,220,585</b>
<b>24.00</b>	<b>Cost of Goods Sold: Tk.41,087,223</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Materials Consumed	33,929,836	21,931,616
	Factory Overhead	7,278,632	7,024,370
	<b>Cost of Production</b>	<b>41,208,468</b>	<b>28,955,986</b>
	Opening Finished Goods	33,130,253	42,630,253
		<b>74,338,721</b>	<b>71,586,239</b>
	Closing Finished Goods	33,251,498	28,263,220
	<b>Total</b>	<b>41,087,223</b>	<b>43,323,019</b>
<b>25.00</b>	<b>Financial Expense: Tk.30,518,438</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Bank Loan Interest (SIBL)	6,232,860	6,286,168
	Bank Loan Interest (Meghna Bank)	-	-
	Interest Expenses of PFIL	24,256,017	18,354,516
	Bank Charges and Others	29,561	65,366
	Interest on WPP Fund	-	-
	<b>Total</b>	<b>30,518,438</b>	<b>24,706,050</b>
<b>26.00</b>	<b>Current Tax: Tk. 737,132</b>		
	This is made up as follows:		
	<b>Particulars</b>		
	Profit before Tax	3,642,882	2,327,930
	Add: Accounting base depreciation	1,277,614	1,257,842
	Less: Tax base depreciation	(1,644,354)	(1,677,329)
	<b>Taxable Profit for Current Tax</b>	<b>3,276,141</b>	<b>1,908,443</b>
	Applicable Tax Rate	22.5%	22.5%
	<b>Current Tax Expenses</b>	<b>737,132</b>	<b>429,400</b>
	Advance tax paid	833,075	1,231,177
	22.5% on Profit before Tax	737,132	441,267
	0.6% on gross receipt	488,385	451,324
	<b>Provision for Income tax (Whichever is higher)</b>	<b>833,075</b>	<b>1,231,177</b>

**Bangladesh Monospool Paper Manufacturing Company Ltd.**  
**Notes to Statement of Profit or Loss and other Comprehensive Income**  
For the Period ended 30 September 2021

Note No.	Particulars	Amount of Taka	
		July-Sep 2021	July-Sep 2020

**27.00 Earning Per Share (Basic): Tk. 0.29**

This is made up as follows:

**Particulars**

Net Profit after Tax	2,727,290	995,898
Number of Ordinary Shares	9,388,825	9,388,825
<b>Total</b>	<b>0.29</b>	<b>0.11</b>

**28.00 Net Assets Value per share(NAV): Tk. 40.73**

This is made up as follows:

**Particulars**

Shareholders Equity	382,384,534	379,616,883
No. of Share	9,388,826	9,388,826
<b>Total</b>	<b>40.73</b>	<b>40.43</b>

**29.00 Net Operating Cash Flows per share(NOCF): Tk. 2.15**

This is made up as follows:

**Particulars**

Net Cash Provided by Operating Activities	29.01	20,218,749	15,401,529
No. of Share		9,388,826	9,388,826
<b>Total</b>		<b>2.15</b>	<b>1.64</b>

**29.01 Reconciliation of net profit/(loss) after tax with cash flows from operating activities under indirect method**

This is made up as follows:

Net Profit/(Loss) After Tax	2,727,290	995,898
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**Adjustments to reconcile net income to net cash**

Depreciation	1,546,692	1,534,082
Finance Expenses	30,518,438	24,706,050
Provision for WPPF	182,144	116,396
Income Tax Expenses	833,075	1,231,177
Deffered Tax Liability	82,517	100,855

**Changes in operating assets and liabilities:**

Stock of Inventories	8,632,970	(6,667,496)
Trade Debtors	4,913,333	(2,392,291)
Advance, Deposit & Prepayments	(9,813,916)	-
Trade Creditors	(9,418,739)	96,777
Liability for Expenses	(2,288,393)	(411,103)
Income Tax Paid	(833,075)	(1,231,177)
WPPF Paid	(6,342,573)	(1,794,270)
Bank Charge Paid	(521,013)	(883,368)
<b>Net Cash flows from Operating Activities</b>	<b>20,218,749</b>	<b>15,401,530</b>

**Bangladesh Monospool Paper Manufacturing Company Ltd.**  
**Notes to the Financial Statements**  
**For the year ended 30 September 2021**

**30.00 Related party transactions**

During the period the company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their value have been set out in accordance with the provisions of IAS-24: Related party disclosure.

Sl. No.	Name of the Related Parties	Nature of Transactions	Balance as at 30-September-2021 (Taka)
1	Nazmul hasan Sakil Transport Officer	Advance against Works	38,385
2	Abdul Hai		93,475
3	Pearl Paper and Board Mills Ltd.	Purchases of Raw Materials	31,908,667
4	Mr Rasedul Haque	Salary Advance	50,000
5	Md.Hossain (PS-1 to Chairman)		70,500
6	Md Altaf Hossain		8,000
7	Najmul Haque		8,000
8	Md. Faruk		2,200
9	Mobarok Hossain		495,000
10	Khalid Hasan		34,000
11	Md Abdus Sobhan		92,000
12	BD.News & Entertainment	Long Term Investment	6,448,841
13	Magura Paper Mills Ltd		7,807,959
14	Pearl Paper and Board Mills Ltd.		266,393,141
15	Paper Processing & Packaging Ltd.		111,730,850
16	BDG-Magura Group Ltd	Other Receivables	4,711,634
17	World of Textile		4,000,000
18	Progressive Marketing Ltd		1,320,050
19	BD.News & Entertainment		11,499,000
20	Magura Paper Mills Ltd		55,306,600
21	Paper Processing & Packaging Ltd.		9,028,860
22	Bangladesh Press Holding		39,500
23	Intermediate and Secondary Books Publication.		38,225
24	Madrasha Prokashana Ltd.		95,205
25	Prathamik Pustak Prokashona Ltd.		77,075
26	Pearl Paper and Board Mills Ltd.	Other Payables	5,146,416
27	Kores Bangladesh Ltd.		11,100,000
28	Bangladesh Development Co. Ltd.		8,258,895

**Bangladesh Monospool Paper Manufacturing Company Ltd.**

**Schedule of Property, Plant and Equipment**

For the Period ended 30 September 2021

**Cost Value:**

**Annexure-A**

Particulars	Cost (Amount in Taka)			Rate	Depreciation (Amount in Taka)			Written Down Value as at 30.09.2021
	Balance as at 01.07.2021	Addition /Adjustment	Balance as at 30.09.2021		Balance as at 01.07.2021	Charge during the Period	Balance as at 30.09.2021	
Land and Land Development	136,623,831	28,512,317	165,136,148	0%	-	-	-	165,136,148
Building and Construction	34,121,341	-	34,121,341	2.5%	13,596,455	128,281	13,724,736	20,396,605
Plant and Machinery	100,589,733	-	100,589,733	7%	48,241,736	916,090	49,157,826	51,431,907
Electrical Installation	5,352,749	-	5,352,749	10%	2,228,926	78,096	2,307,021	3,045,728
Furniture and Fixture	2,857,871	-	2,857,871	10%	1,743,800	27,852	1,771,652	1,086,219
Link Road	912,987	-	912,987	20%	862,479	2,525	865,004	47,983
Office Equipment	13,561,009	-	13,561,009	10%	8,768,130	119,822	8,887,952	4,673,057
Motor Vehicle	4,202,919	-	4,202,919	20%	4,103,953	4,948	4,108,902	94,017
<b>Total :</b>	<b>298,222,440</b>	<b>28,512,317</b>	<b>326,734,757</b>		<b>79,545,479</b>	<b>1,277,614</b>	<b>80,823,093</b>	<b>245,911,664</b>

**Revaluation Value :**

Particulars	Revaluation (Amount in Taka)			Rate	Depreciation (Amount in Taka)			Cost Less Depreciation as at 30.09.2021
	Balance as at 01.07.2021	Addition /Adjustment	Balance as at 30.09.2021		Balance as at 01.07.2021	Charge during the Period	Balance as at 30.09.2021	
Land and Land Development	179,548,069	-	179,548,069	-	-	-	-	179,548,069
Building and Construction	50,598,825	-	50,598,825	2.5%	8,378,538	263,877	8,642,415	41,956,410
Plant and Machinery	3,268,320	-	3,268,320	7%	2,976,795	5,102	2,981,896	286,424
Electrical Installation	465,819	-	465,819	10%	461,805	100	461,906	3,913
Furniture and Fixture	20,587	-	20,587	10%	20,587	-	20,587	-
Office Equipment	18,214	-	18,214	10%	18,214	-	18,214	-
Motor Vehicle	94,159	-	94,159	20%	94,159	-	94,159	-
<b>Total :</b>	<b>234,013,993</b>	<b>-</b>	<b>234,013,993</b>		<b>11,950,098</b>	<b>269,079</b>	<b>12,219,177</b>	<b>221,794,816</b>

<b>Balance as on Sept. 30, 2021</b>	<b>532,236,433.24</b>	<b>28,512,317</b>	<b>560,748,750</b>		<b>91,495,577</b>	<b>1,546,692</b>	<b>93,042,270</b>	<b>467,706,481</b>
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**Allocation of depreciation charged during the year**

Particulars	% of Allocation	Depreciation at Cost	Depreciation at Revaluation	Total
Factory Expenses	85.00%	1,085,971	228,717	1,314,688
Administrative Expenses	12.00%	153,314	32,289	185,603
Selling and Distribution Expenses	3.00%	38,328	8,072	46,401
<b>Total</b>	<b>100%</b>	<b>1,277,614</b>	<b>269,079</b>	<b>1,546,692</b>