

PRAGOTI INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
As of June 30, 2022

Particulars	Note(s)	June 30,2022	June 30,2021
		Taka	Taka
ASSETS			
Non Current Assets			
Property, Plant & Equipment- At cost less Dep.	2.00	3,28,38,81,689	3,29,27,17,098
Work-in-progress			
Development work-Building & Plant	2.01	13,16,59,525	13,21,59,525
		3,41,55,41,214	3,42,48,76,623
Current Assets			
Inventories			
Raw Materials	3.00	38,40,71,894	95,82,64,983
Store Materials	4.00	6,81,78,778	5,29,68,706
Material in Transit	5.00	11,23,38,382	-
Finished Goods Inventory	6.00	20,33,34,584	1,11,72,81,275
Trading Spare Parts	7.00	1,68,46,654	1,68,46,654
		78,47,70,293	2,14,53,61,618
Others Current Assets			
Trade Receivables	8.00	1,72,15,46,620	1,41,06,36,827
BSEC Current Account	9.00	57,98,544	60,67,418
Inter Projects Accounts (Running)	10.00	2,23,77,636	24,44,757
Inter Projects Accounts (Dis-Invested)	11.00	24,49,374	24,49,374
Advance, Deposit & Prepayments	12.00	1,45,61,343	6,86,51,919
Advance Income Tax	13.00	3,16,37,45,261	2,94,20,92,462
Cash & Cash Equivalents	14.00	4,04,47,55,642	1,88,43,90,538
		8,97,52,34,420	6,31,67,33,295
		9,76,00,04,712	8,46,20,94,913
TOTAL ASSETS		13,17,55,45,926	11,88,69,71,536



PRAGOTI INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
As of June 30, 2022

Particulars	Note(s)	June 30,2022	June 30,2021
		Taka	Taka
EQUITY & LIABILITIES			
Share Capital			
Authorised Share Capital			
Authorised Share Capital divided into 120,000,000 Shares of Tk. 10/- each.		1,20,00,00,000	1,20,00,00,000
Paid up Capital			
Ordinary Share Capital divided into Share 20,000,000 of Tk 10/- each		20,00,00,000	20,00,00,000
General Reserve	26.00	4,12,24,718	4,12,24,718
Fixed Asset Revaluation Surplus	40.00	3,01,87,61,813	3,01,87,61,813
Capital Reserve	27.00	1,81,00,49,356	1,81,00,49,356
Retained Earnings		2,79,66,23,181	2,55,23,13,317
		7,86,66,59,068	7,62,23,49,204
Long term Loan			
Interest free Loan	24.00	2,35,23,194	2,35,23,194
Leave Pay, Gratuity & Pension	25.00	29,81,890	2,47,000
		2,65,05,084	2,37,70,194
Current Liabilities			
Bank Overdraft	15.00	65,19,45,574	19,34,056
Inter Projects Accounts (Running)	16.00	6,99,602	6,99,602
Liabilities for goods supplied	17.00	1,35,88,57,407	1,15,55,85,209
Liabilities for Expenses	18.00	3,00,78,986	1,27,10,947
Liabilities for other Finance	19.00	33,04,91,212	33,08,61,286
Advance against Sales	20.00	6,09,81,305	4,35,883
Beneficiaries Profit participation Fund(80%)	21.00	1,52,83,133	30,67,533
B.P.P.F.Workers Welfare Fund(10%)	21.01	10,34,600	1,74,242
B.P.P.F.Bangladesh Sromic Kalyan Foundation(10%)	21.02	3,35,57,052	3,17,23,689
Provision for Income Tax	23.00	2,46,75,09,006	2,37,17,15,796
Provision for Damaged, Rusted & Obsolate (Trading Spares)	7.00	1,68,46,654	1,68,46,654
Provision for Bad debts (Other Debtors)	8.00	31,50,97,241	31,50,97,241
		5,28,23,81,773	4,24,08,52,138
TOTAL EQUITY & LIABILITIES		13,17,55,45,926	11,88,69,71,536

স্বাক্ষর
12.12.22
Chief Accounts Officer
মোঃ আব্দুল হকিম
উপ-প্রধান হিসাবরক্ষণ কর্মকর্তা ও
হিসাব বিভাগীয় প্রধান
প্রগতি ইন্ডাস্ট্রিজ লিমিটেড
ফিনলে হাউস (৩য় তলা)
১১, আশ্রাবাদ বাণিজ্যিক এলাকা, চট্টগ্রাম।

12/12/2022
Managing Director
মোঃ তোহিদুজ্জামান
ব্যবস্থাপনা পরিচালক
প্রগতি ইন্ডাস্ট্রিজ লিমিটেড
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১১, আশ্রাবাদ বা/এ. চট্টগ্রাম

GOBINDA CHANDRA PAUL, FCA
ENROLMENT NO 0282
PARTNER
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
CHATTOGRAM



PRAGOTI INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30,2022

Particulars	Note(s)	June 30,2022	June 30,2021
		Taka	Taka
Revenue	28.00	3,59,73,97,459	1,38,18,70,428
Less : Costs to Revenue	29.00	3,25,41,75,387	1,32,44,07,686
Gross Profit		34,32,22,072	5,74,62,742
Less: Operating Expenses			
Administrative and selling Expenses			
Administrative expenses	30.00	7,41,79,549	6,63,35,115
Managing Directors` Salary & Allowance	31.00	16,69,155	16,18,175
Director's Remuneration		8,56,182	7,01,000
Audit fee		74,750	74,750
Legal Expenses	32.00	4,83,870	3,31,305
Sales & After Sales Service Expenses	33.00	3,15,26,205	3,04,68,480
Research & Development	34.00	4,52,902	12,73,384
Total Administrative and selling Expenses		10,92,42,613	10,08,02,209
Financial Expenses	35.00	1,59,77,765	1,01,23,658
Total Operating Expenses		12,52,20,378	11,09,25,867
Operating Profit		21,80,01,694	(5,34,63,125)
Other Revenue	36.00	14,86,70,883	13,01,51,445
Profit before Tax and B.P.P.F		36,66,72,577	7,66,88,320
Less B.B.P.F			
Beneficiaries Profit Participation Fund (80% of 5%)		1,46,66,903	30,67,533
B.P.P.F.Welfare Fund (10% of 5%)		18,33,363	3,83,442
B.P.P.F.Bangladesh Sromic Kalyan Foundation (10% of 5%)		18,33,363	3,83,442
		1,83,33,629	38,34,416
Profit before Income Tax		34,83,38,948	7,28,53,904
Less: Provision for Income Tax	23.00	9,57,93,211	2,18,56,171
Profit after Tax for the year		25,25,45,738	5,09,97,733
Less: Prior Years` Adjustment	38.00	31,36,100	17,25,035
Comprehensive Income for the year		24,94,09,638	4,92,72,698
Balance brought forward from previous year		2,55,23,13,317	2,60,44,49,833
Transferred to Retained Earnings (O+P)		2,80,17,22,954	2,65,37,22,531
Earnings Per Share	41.00	12.47	2.46

স্বাক্ষর
12.12.22
Chief Accounts Officer
মোঃ আব্দুল হাকিম
উপ-প্রধান হিসাবরক্ষণ কর্মকর্তা ও
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১১, আশাবাদ বাণিজ্যিক এলাকা, চট্টগ্রাম।

12/12/2022
Managing Director
মোঃ তোহিদুজ্জামান
ব্যবস্থাপনা পরিচালক
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১১, আশাবাদ বা/এ, চট্টগ্রাম

12-12-2022
GOBINDA CHANDRA PAUL, FCA
ENROLMENT NO 0282
PARTNER
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
CHATTOGRAM



PRAGOTI INDUSTRIES LIMITED, CHITTAGONG

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June, 2022

Head of Account	Share Capital Tk.	General Reserve Tk.	Fixed Assets Revaluation Surplus Tk.	Fixed Assets Capital Reserve Tk.	Retained Earnings Tk.	Total Tk.
Balance as of 01.07.2021	20,00,00,000	4,12,24,718	3,01,87,61,813	1,81,00,49,356	2,55,23,13,317	7,62,23,49,204
Comprehensive Income for the year	-	-	-	-	24,94,09,638	24,94,09,638
Land Purchase	-	-	-	-	-	-
Adjustment on Advance Tax u/s 52	-	-	-	-	-	-
Dividend paid to B.S.E.C.	-	-	-	-	(50,99,773)	(50,99,773)
Balance as of 30.06.2022	20,00,00,000	4,12,24,718	3,01,87,61,813	1,81,00,49,356	2,79,66,23,181	7,86,66,59,068

Head of Account	Share Capital Tk.	General Reserve Tk.	Fixed Assets Revaluation Surplus Tk.	Fixed Assets Capital Reserve Tk.	Retained Earnings Tk.	Total Tk.
Balance as of 01.07.2020	20,00,00,000	4,12,24,718	3,01,87,61,813	1,81,00,49,356	2,60,44,49,833	7,67,44,85,720
Comprehensive Income for the year	-	-	-	-	4,92,72,698	4,92,72,698
Land Purchase	-	-	-	-	-	-
Adjustment on Advance Tax u/s 52	-	-	-	-	(6,79,28,287)	(6,79,28,287)
Dividend paid to Govt.	-	-	-	-	(3,34,80,927)	(3,34,80,927)
Balance as of 30.06.2021	20,00,00,000	4,12,24,718	3,01,87,61,813	1,81,00,49,356	2,55,23,13,317	7,62,23,49,204

১৯/১২/২২
Chief Accounts Officer

গোবিন্দ চন্দ্রা পল
উপ-স্থান হিসাবরক্ষণ কর্মকর্তা ও
বিশ্বাস বিভাগীয় প্রধান
যোগাযোগ বিভাগ (৩য় তলা)
১১, আশাশুনি বানিজ্যিক এলাকা, চট্টগ্রাম।

১২/১২/২০২২
Managing Director

গোবিন্দ চন্দ্রা পল
ব্যবস্থাপনা পরিচালক
যোগাযোগ বিভাগ (৩য় তলা)
১১, আশাশুনি বানিজ্যিক এলাকা, চট্টগ্রাম।

গোবিন্দ চন্দ্রা পল
১২/১২/২০২২

GOBINDA CHANDRA PAUL, C.A.
PARTNER
ENROLMENT NO 0282
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
CHATTOGRAM



PROGOTI INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS (Direct Method- IAS 7)
FOR THE YEAR ENDED JUNE 30, 2022.

PARTICULARS	June 30,2022 Taka	June 30,2021 Taka
A. CASH FLOWS FROM OPERATING ACTIVITIES :		
Cash Receipts from Customers & others	3,43,51,58,549	2,59,91,87,799
Cash paid to Suppliers & Employees	(1,12,55,19,386)	(1,71,23,22,738)
Cash generated from operations	2,30,96,39,164	88,68,65,061
Financial expenses	(1,59,77,765)	(1,01,23,658)
Income Tax paid	(12,58,59,588)	(13,72,85,277)
Net cash provided / (Used) from Operating Activities	2,16,78,01,811	73,94,56,126
B. CASH FLOWS FROM INVESTING ACTIVITIES :		
Acquisition of Property, Plant & Equipments	(55,71,824)	(48,08,337)
Automotive assembling plant Factory	5,00,000	(6,01,97,822)
Net cash Provided / (used) in Investing Activities	(50,71,824)	(6,50,06,159)
C. CASH FLOWS FROM FINANCING ACTIVITIES :		
Dividend paid to Government	(50,99,773)	(3,34,80,927)
Leave Pay & Gratuity	27,34,890	(28,47,923)
Net cash Provided / (used) in Financing Activities	(23,64,883)	(3,63,28,850)
Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)	2,16,03,65,104	63,81,21,117
Cash and Cash equivalents at beginning of the year	1,88,43,90,538	1,24,62,69,421
Cash and Cash equivalents at end of the year	4,04,47,55,642	1,88,43,90,538

12.12.22
Chief Accounts Officer

মোঃ আব্দুল হালিম
উপ-প্রধান হিসাবরক্ষণ কর্মকর্তা ও
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১১, জাহাঙ্গীর বাণিজ্যিক এলাকা, চট্টগ্রাম।

12-12-2022
GOBINDA CHANDRA PAUL,
ENROLMENT NO 0286
PARTNER
BASU BANERJEE NATH & CO.
CHARTERED ACCOUNTANTS
CHATTOGRAM

12/12/2022
Managing Director
মোঃ তোহিদুল আমান
ব্যবস্থাপনা পরিচালক
প্রগতি ইন্ডাস্ট্রিজ লিমিটেড
ফিনলে হাউস (৩য় তলা)
১১, জাহাঙ্গীর বা/এ, চট্টগ্রাম



PRAGOTI INDUSTRIES LIMITED
Notes to the Financial Statements
including a summary of significant accounting policies.
For the year ended June 30, 2022

Significant Accounting policies and other explanatory Information.

1.00 The domicile legal form of the Company:

(i) The name of the company is **PRAGOTI INDUSTRIES LIMITED.**

(ii) The registered office of the Company situated at Bangladesh Steel and Engineering Corporation BSEC Bhaban, 102 Kazi Nazrul Islam Avenue, Dhaka-1215. Its Head office at Finlay House, 2nd Floor, 11 Agrabad C/A, Chattogram and Factory situated at Barabkunda, Sitakunda, Chattogram.

(iii) This Company is a public Limited Company under section 2 (R) of the Act and the Shares Of the Company are not yet listed with any Stock Exchange of Bangladesh.

1.01 Summary of Significant Accounting Policies:

(a) Non-Current Assets:

Written down value has been arrived at after deduction of accumulated depreciation from cost.

(b) Depreciation:

Fixed Assets are stated at Cost and Revaluation less accumulated depreciation. Depreciation on assets including revaluation except land is charged on reducing balance method. Rate of depreciation are as follows:

<u>Particulars</u>	<u>June 30, 2022</u>	<u>June 30, 2021</u>
Building	10%	10%
Decoration cost of New office	20%	20%
Plant & Machinery	10%	10%
Tools & Jigs	10%	10%
Furniture & Fixture	10%	20%
Forklift & Transport Fleet	20%	15%
Office Machines	15%	10%
Gas line	10%	

Depreciation on addition is charged for the whole year.

(c) Revenue Recognition:

Revenue of the Company comprise of the sales of various kinds of vehicles.

(d) Inventories:

Stores, Spares and Stocks are valued at cost (Weighted Average Cost), finished stock are valued at cost, which is lower than Market Price. Finished stock of trading spares parts has been valued at cost.

(e) Provision for Income Tax:

A provision is recognised on the Statement of Financial Position date as a result prescribed in the financial Act.

(f) Provisions:

A provisions is recognised on the Statement of Financial Position date as a result of past events. The Company has a present legal and constructive obligation that can be estimated reliably and it is probable that an outflow of economic benefit will be required to settle the obligation.

(g) Cash and Cash Equivalents:

The Comprise of Cash in Hand and Cash at Bank which are available for use of the company. For the purpose of cash flow statement, cash and equivalents of Cash flow Statement, Cash and Cash Equivalents comprise of cash in Hand, deposits held in hand, deposits held in Financial institutions and short term highly liquid investments. Bank overdrafts that are repayable on demand and from integral part of the Company's cash management are included as a component of cash equivalents for the purpose of Cash Flow Statement. Cash Flow from operating activities have been presented under direct method.

(h) Trade Receivables:

Trade receivables consist of unpaid bills by the receivers of goods and are initially recognised at original invoice amount. However receivables are subsequently measured at the remaining amount less allowances for doubtful debts at the year end.

(i) Fractional Amount:

All financial Figures expressed in Taka have been rounded off to its nearest value/integer.

(j) Retirement benefits:

a) The Company operate a contributory provident fund for all its permanent employees duly recognized Under section 58(B) of the income Tax Act, 1992 vide memo no. 5p-11/79-80/609 dated 12.02.1980 and the fund is managed and controlled by the Head office at Finlay House, 2nd floor, 11, Agrabad C/A. Chattogram to which both employees and employer equally contributes 10% of the basic pay each.

b) The Company has also operates a Gratuity fund for its permanent employees. Provision for which are made on the basis of latest application basic and length of service with the Company as per the Gratuity rule. The fund is also approved by the National Board of Revenue Dhaka Vide No. ৬(১) কঃমঃপ্র/২০০৫/১২০ তারিখ ০৪-০৪-২০০৫ ইং

c) The Company has made provision of pension for its central cadre officers'.

1.02 Statement of Compliance

The financial statements have been prepared on going concern basis following accrual basis of accounting in accordance with the International Financial Reporting Standards (IFRSs). The following International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) were applied for the preparation and presentation of the financial statements for the period under audit.

IAS-1	Presentation of Financial Statements
IAS-2	Inventories
IAS-7	Statement of Cash Flows
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events after the Reporting Period
IAS-12	Income Taxes
IAS-16	Property, Plant and Equipment
IAS-19	Employee Benefits
IAS-21	The Effects of Changes in Foreign Exchange Rates
IAS-23	Borrowing Costs
IAS-24	Related Party Disclosures
IAS-32	Impairment of Assets
IAS-33	Earning Per Share
IAS-37	Provisions, Contingent Liabilities and Contingent Assets
IFRS-7	Financial Instruments
IFRS-15	Revenue from Contracts with Customers

1.03 Other Regulatory Compliances

The Company is complied with the following laws and rules:

- i. The Income Tax Ordinance 1984 and its Rules related thereto;
- ii. The Value Added Tax Act 2012 and its Rules related thereto;
- iii. The Stamp Act, 1899;
- iv. The Customs Act, 1969;
- v. The Labor Act, 2016;and
- vi. The Companies Act, 1994.

1.04 Going Concern

The Company has adequate resources to continue its operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no material uncertainties related to events or conditions which may cast significant doubt upon the company's ability to continue as a going concern.

1.05 Use of Estimates and Judgments

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRSs) requires management to make judgments, estimates and assumptions which affect the reported amounts of the assets, liabilities, revenue, expenses and disclosures at the date of the financial statements. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are made when new information is available and such revisions are made in the relevant accounting periods in accordance with IAS-8.

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

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Note No:2.01-Work in Progress

Note No:06-Finished Goods Inventory

Note No:08-Trade Receivables

Note No:27-Capital Reserve

Note No:28-Revenue

Note No:29-Cost of Revenue

1.06 Reporting Period

The reporting period of the company is from 01 July to 30 June each year and following consistently. These financial statements of the company cover one-year period from 1 July 2020 to 30 June 2021.

1.07 Capital Work in Progress (CWIP)

Items of Development work-Building & Plant are accounted for as Capital Work In Progress (CWIP) until such Building & Factory are available for use in the manner as intended by management and measured at cost.

1.08 Finance Income and Costs

01.08.01 Finance Income

Interest income from bank deposits is recognized on accrual basis on a time proportion basis following specific rate of interest in agreement with banks.

01.08.02 Finance Costs

Interest expenses are charged to Statement of Profit or Loss and Other Comprehensive Income on accrual basis.

01.09 Statement of Cash Flows

Statement of Cash Flows is prepared principally under direct method. The statement shows the structure of changes in cash and cash equivalents during the financial year.

1.10 Statement of Changes in Equity

Statement of changes in equity is prepared in accordance with IAS-1 "Presentation of Financial Statements". This statement reflects information about the increase or decrease in net assets or wealth.

1.11 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit or loss and other comprehensive income.

OTHER EXPLANATORY INFORMATION.

02.00. Property, Plant & Equipment

Particulars	C O S T			D E P R E C I A T I O N				Written down Value as on 30.06.2022		
	Opening Balance 1.7.2021	Additions during the year	Sold during the year	Total 30.06.2022	Rate %	Opening Balance 1.7.2021	Charge during the year		Sold during the year	Total Depreciation 30.06.2022
Land	3,18,27,01,460	-	-	3,18,27,01,460		-	-	-	-	3,18,27,01,460
BUILDING	7,69,53,285	27,12,477	-	7,96,65,762	10%	4,47,14,457	34,95,130	-	4,82,09,588	3,14,56,174
BLDG (boundary wall & Civil works)	24,28,267	-	-	24,28,267	10%	6,58,061	1,77,021	-	8,35,081	15,93,186
DECORATION COST NEW OFFICE	70,36,911	17,438	-	70,54,349	20%	38,50,103	6,40,849	-	44,90,952	25,63,397
PLANT & MACHINERY	3,33,66,993	-	-	3,33,66,993	10%	2,36,02,421	9,76,457	-	2,45,78,878	87,88,115
TOOLS AND JIGS	5,79,09,384	13,24,152	-	5,92,33,536	10%	2,64,22,362	32,81,117	-	2,97,03,479	2,95,30,057
FURNITURE & FIXTURE	63,24,549	1,43,584	-	64,68,133	10%	42,26,605	2,24,153	-	44,50,758	20,17,375
FORKLIFT & TRANSPORT FLEET	7,67,11,081	-	-	7,67,11,081	20%	5,48,37,998	43,74,617	-	5,92,12,615	1,74,98,466
OFFICE Equipment	1,34,30,903	6,73,699	-	1,41,04,602	15%	72,89,523	10,22,262	-	83,11,785	57,92,817
GAS LINE/Others(Blood pre: mech: etc)	21,56,031	7,00,474	-	28,56,505	10%	7,00,238	2,15,627	-	9,15,864	19,40,641
Total as on 30.06.2022	3,45,90,18,864	55,71,824	-	3,46,45,90,688		16,63,01,766	1,44,07,233	-	18,07,08,999	3,28,38,81,689
Total as on 30.06.2021	3,45,42,10,527	48,08,337	-	3,45,90,18,864		15,01,95,868	1,61,05,899	-	16,63,01,766	3,29,27,17,098

Allocation of depreciation	2021-2022	2020-2021
Factory Overhead	92,79,687	1,12,41,671
Administrative Overhead	27,62,090	25,66,400
Expenses against Installation Sales	23,65,456	22,97,828
	1,44,07,233	1,61,05,899

NOTE: NO-2,01

Work-in-progress:Development Work-Building & Plant

	30.06.2022	30.06.2021
1. Dhaka Office- Multi Storied Building Project (under construction) 2012-2013	1,00,00,000	1,00,00,000
2. Dhaka Office- Multi Storied Building Project (under construction) 2013-2014	22,45,500	22,45,500
3. Dhaka Office- Multi Storied Building Project (under construction) 2017-2018	3,60,50,000	3,60,50,000
4. Bogura Office- Service Centre (under construction) 2020-2021	65,52,363	70,52,363
4. Automotive assembling plant factory-Chattogram (2019-2020)	2,36,66,203	2,36,66,203
5. Bogura Service Centre (2020-2021)	5,29,96,659	5,29,96,659
6. Intangible Assets	1,48,800	1,48,800
Total Taka	13,16,59,525	13,21,59,525

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OTHER EXPLANATORY INFORMATION.

3.00. Raw Materials

Particulars	June 30,2022		June 30,2021	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Mini Truck chassis /Double cabin pick-up	7	1,18,02,363	109	28,72,34,065
Bus Chassis (With HINO Bus)	-	-	13	3,09,25,692
Mini Bus Chassis / Micro bus	-	-	-	-
Jeep	1	31,64,902	83	63,42,17,572
Car	60	36,91,04,629	2	58,87,654
Total	68	38,40,71,894	207	95,82,64,983

4.00. Store Materials

Particulars	June 30,2022		June 30,2021	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Stores Materials- Factory			2,58,50,565	2,31,24,077
Stores Materials- Agrabad			12,57,107	61,638
Stores Materials- Dhaka			1,65,49,986	1,99,45,182
Medicine			4,09,978	3,28,419
Stationery			1,51,04,511	5,02,759
Maintenance(Parts)			1,72,89,205	1,72,89,205
Crib Store			93,64,806	93,64,806
Spars Parts bulk wire house			27,93,803	27,93,803
			8,86,19,961	7,34,09,889
Less:- Provison for Damaged & Obsolete			2,04,41,183	2,04,41,183
Total Taka			6,81,78,778	5,29,68,706

5.00. Material in Transit

Particulars	June 30,2022		June 30,2021	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Double Cabin Pick-up (L200)	70	5,85,31,786	-	-
Pajero Sports (QX,ASX.)	70	5,38,06,597	-	-
TATA Bus	-	-	-	-
MINI BUS/MICRO BUS	-	-	-	-
Total	140	11,23,38,382	-	-

6.00. Finished Goods Inventory

Particulars	June 30,2022		June 30,2021	
	Quantity(Nos)	Taka	Quantity(Nos)	Taka
Opening Stock:				
Mini Truck Chassis	74	26,23,28,049	49	16,71,60,320
Bus Chassis	4	78,61,777	11	87,37,768
JEEP	124	83,41,61,207	23	15,56,47,718
Micro Bus	5	1,29,30,242	-	-
Total	207	1,11,72,81,275	83	33,15,45,806
Production during the year:				
Truck Chassis	186	49,78,03,290	93	35,89,17,099
Bus Chassis	13	3,37,30,000	18	9,44,16,752
JEEP (Pajero)	160	1,05,15,53,196	163	1,00,18,23,673
Micro Bus/AMBULANCE	149	64,13,43,384	159	64,30,82,956
Body/ CANOPY	14	6,53,21,820	19	2,70,95,000
Car	44	15,06,70,538	14	4,60,53,662
Total	566	2,44,04,22,228	466	2,17,13,89,142
Grand total				
Truck Chassis	260	76,01,31,339	142	52,60,77,419
Bus Chassis	17	4,15,91,777	29	10,31,54,520
JEEP	284	1,88,57,14,403	186	1,15,74,71,391
Micro Bus	154	65,42,73,626	159	64,30,82,956
Car	44	15,06,70,538	14	4,60,53,662
Body	14	6,53,21,820	19	2,70,95,000
	773	3,55,77,03,503	549	2,50,29,34,948
Finished Goods Stock:				
Less:Sale during the year				
Truck Chassis	238	70,96,64,140	68	26,37,49,370
Bus Chassis	5	1,25,84,483	25	9,52,92,743
JEEP	268	1,76,67,84,554	62	32,33,10,184
Ambulance/ Micro bus/	151	64,93,43,384	154	63,01,52,714
Car	44	15,06,70,538	14	4,60,53,662
Body	14	6,53,21,820	19	2,70,95,000
Total Costs to Sale	720	3,35,43,68,919	342	1,38,56,53,673
Closing Inventory	53	20,33,34,584	207	1,11,72,81,275

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Truck Chassis(Double cabin)	22	5,04,67,199	74	26,23,28,049
Bus Chassis	12	2,90,07,294	4	78,61,777
JEEP	16	11,89,29,849	124	83,41,61,207
Mini bus/Micro bus	3	49,30,242	5	1,29,30,242
	53	20,33,34,584	207	1,11,72,81,275
Net Closing Inventory		20,33,34,584		1,11,72,81,275
7.00. Trading Spars Parts			June 30,2022	June 30,2021
			Taka	Taka
Opening Inventory				
Mv.Parts Ctg.			1,50,74,943	1,50,74,943
Mv.Parts Dhaka.			4,52,582	4,52,582
MF.Parts Dhaka			13,25,760	13,25,760
			1,68,53,285	1,68,53,285
Add: Purchases			-	-
Total Inventory				
Mv.Parts Ctg.			1,50,74,943	1,50,74,943
Mv.Parts Dhaka.			4,52,582	4,52,582
MF.Parts Dhaka			13,25,760	13,25,760
			1,68,53,285	1,68,53,285
Less:Use/Sale: Mv.Parts Ctg.			6,631	6,631
			1,68,46,654	1,68,46,654
Closing Inventory				
Mv.Parts Ctg.			1,50,68,312	1,50,68,312
Mv.Parts Dhaka.			4,52,582	4,52,582
MF.Parts Dhaka			13,25,760	13,25,760
			1,68,46,654	1,68,46,654
Less:Provision for Damaged			1,68,46,654	1,68,46,654
			-	-
8.00. Trade Receivables				
Government against sale			94,44,17,834	61,94,89,463
Instalment (Old) sale			95,24,326	95,24,326
Instalment (Old) Dealers Gurantee			5,61,71,980	5,61,71,980
Instalment (New) do			10,68,47,477	10,71,39,437
Bank Gurantee			50,74,552	50,74,552
Dealers Personal Gurantee			2,24,94,434	2,24,94,434
B. R. T. C			57,47,11,676	58,84,38,294
Govt. Gurantee			5,57,063	5,57,063
Individual			17,47,278	17,47,278
			1,72,15,46,620	1,41,06,36,827
Less:- Provision for bad & doubtful debt.			31,50,97,241	31,50,97,241
Total Taka			1,40,64,49,379	1,09,55,39,586
9.00. BSEC Current Account			June 30,2022	June 30,2021
			Taka	Taka
Opening balance			60,67,418	58,35,434
Add: Paid & Adjustment:				
Overhead			1,00,00,000	1,00,00,000
Others			93,600	3,27,594
			1,00,93,600	1,03,27,594
Total Taka			1,61,61,018	1,61,63,028
Less: Provision:				
Overhead			1,00,00,000	1,00,00,000
Charity, Donation & Subscription			-	-
Others			3,62,474	95,610
			1,03,62,474	1,00,95,610
			57,98,544	60,67,418
10.00. Inter-Project Accounts				
Eastern Tubes Ltd.Dhaka			1,07,633	1,65,633
GEM CO.Ltd.Ctg.			13,66,399	13,74,070
Gazi Wires Ltd. Ctg.			5,98,225	5,98,225
National Tubes Ltd.			16,891	18,341
Bangladesh Blade Factory			2,01,02,290	1,02,290
Eastern Cables Ltd. Ctg.			1,86,198	1,86,198
Total Taka			2,23,77,636	24,44,757

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OTHER EXPLANATORY INFORMATION.

	June 30,2022	June 30,2021
	Taka	Taka
11.00. Inter-Project Accounts (Dis- investment)		
Matalex Corporation, Dhaka	38,409	38,409
Bangladesh Diesel Plants	18,25,200	18,25,200
Dockyard Eng.Co. Works	5,85,765	5,85,765
Total Taka	24,49,374	24,49,374
12.00. Advances, Deposits & Prepayments		
Advance to Suppliers	8,12,58,000	5,19,30,178
Advance to Employees Expenses	1,49,15,101	1,25,57,082
Advance to Staffs (Salary)	8,10,619	10,52,506
Advance to Workers (Wages)	58,98,172	47,75,047
Advance to Officers (Salary)	64,57,450	51,88,912
Security deposit	34,93,640	(40,24,482)
Pre-paid Expenses	4,173	4,173
L/C Margin	2,98,70,080	1,67,70,080
Sales Tax	41,76,499	41,76,499
Advance to PF Trust	1,46,68,745	17,15,225
VAT	(14,92,88,509)	(3,03,40,425)
Advance to House rent	64,73,872	90,23,623
	1,87,37,842	7,28,28,418
Less: Provision for Bad and doubtful debt	41,76,499	41,76,499
Total Taka	1,45,61,343	6,86,51,919

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OTHER EXPLANATORY INFORMATION.

13.00. Statement of Income Tax Provision, Advance Tax and Assessment Position up to 30-06-2022

Amount in Taka

Accounting Year	Assessment Year	Profit/Loss as per Audited Accounts	Profit/Loss as per Audited Accounts	Tax provision as per Audited Accounts	Profit/Loss assessed by Tax authority	Tax demanded by Tax authority	Advance Tax paid & credited by DCT	Advance Tax adjusted with Tax payable	Balance of Advance Tax	Cumulative Tax Refundable	Remarks
		Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	Tk.	
1	2	3	4	5	6	7	8	9 = (7-8)	10	11	
1994-1995	1995-1996	1,95,05,239	-	1,79,51,968	-	30,24,797	-	30,24,797	30,24,797	-	Pending with DCT
1995-1996	1996-1997	4,00,13,472	42,39,675	4,49,90,271	-	70,77,968	-	70,77,968	1,01,02,765	-	Pending with DCT
1996-1997	1997-1998	3,33,69,941	-	4,59,15,462	-	1,60,43,804	-	1,60,43,804	2,61,46,569	-	Pending with DCT
1997-1998	1998-1999	1,77,30,923	14,92,316	1,38,78,043	55,51,043	1,87,17,097	55,51,217	1,31,65,880	3,93,12,449	-	Pending with DCT
1998-1999	1999-2000	2,12,46,500	87,20,913	3,11,85,423	1,24,74,169	2,36,38,996	1,24,74,168	1,11,64,828	5,04,77,277	-	As Per Demand Notice
1999-2000	2000-2001	2,62,60,714	1,03,81,662	3,12,56,834	1,25,02,734	2,71,68,873	1,63,15,511	1,08,53,362	6,13,30,639	-	As Per Demand Notice
2000-2001	2001-2002	5,23,64,906	2,07,45,962	6,44,72,954	2,57,89,182	3,36,33,679	2,57,89,182	78,44,497	6,91,75,136	-	As Per Demand Notice
2004-2005	2005-2006	3,09,47,228	1,16,05,211	5,80,13,829	2,35,53,664	1,28,60,307	1,72,45,574	(43,85,267)	6,47,89,869	-	As Per Demand Notice
2005-2006	2006-2007	3,16,78,221	1,26,71,288	3,10,81,582	1,24,32,633	1,17,51,832	1,16,05,211	1,46,621	6,49,36,490	-	Pending with DCT
2006-2007	2007-2008	11,17,34,610	4,46,93,844	7,62,38,903	3,04,15,561	2,46,73,933	-	2,46,73,933	8,96,10,423	-	As per Self Assessment
2007-2008	2008-2009	12,75,50,811	4,78,31,554	-	-	4,23,68,308	4,38,39,713	(14,71,405)	8,81,39,018	-	As per Self Assessment
2009-2010	2010-2011	25,05,28,447	9,39,48,167	-	-	10,57,44,645	10,38,57,025	18,87,620	9,00,26,638	-	Pending with DCT
2010-2011	2011-2012	31,50,64,660	11,81,25,422	-	-	20,52,07,526	8,20,80,505	12,31,27,021	21,31,53,659	-	As per 82BB
2011-2012	2012-2013	36,99,77,897	13,87,41,711	-	-	21,34,05,020	-	21,34,05,020	42,65,58,679	-	Pending with Taxes Appeal
2012-2013	2013-2014	46,65,59,930	17,49,45,280	-	-	15,91,80,843	13,91,11,605	2,00,69,238	44,66,27,917	-	Tax Return Submitted 82BB
2013-2014	2014-2015	61,25,27,804	21,43,84,731	-	-	22,12,27,028	-	22,12,27,028	66,78,54,945	-	Tax Return Submitted 82BB
2014-2015	2015-2016	83,08,10,190	29,07,83,566	-	-	23,54,67,316	-	23,54,67,316	90,33,22,261	-	Tax Return Submitted 82BB
2015-2016	2016-2017	83,50,46,475	29,22,66,266	-	-	31,94,20,812	-	31,94,20,812	1,22,27,43,073	-	Tax Return Submitted 82BB
2016-2017	2017-2018	86,88,10,479	30,40,83,668	-	-	26,68,58,277	-	26,68,58,277	1,48,96,01,350	-	Tax Return Submitted 82BB
2017-2018	2018-2019	95,49,51,696	33,42,33,094	-	-	38,95,89,538	-	38,95,89,538	1,87,91,90,888	-	Tax Return Submitted 82BB
2018-2019	2019-2020	7,28,53,904	2,18,56,171	-	-	59,74,59,411	-	59,74,59,411	2,47,66,50,299	-	Tax Return Submitted 82BB
2019-2020	2020-2021	75,41,28,410	26,39,44,944	-	-	43,73,47,196	6,31,18,194	37,42,29,002	2,85,08,79,301	-	Tax Return Submitted 82BB
2020-2021	2021-2022	7,28,53,904	2,18,56,171	-	-	15,91,41,448	6,79,28,287	9,12,13,161	2,94,20,92,462	-	Tax Return Submitted 82BB
2021-2022	2022-2023	34,83,38,948	9,57,93,211	-	-	22,16,52,799	-	22,16,52,799	3,16,37,45,261	-	Tax Return Yet To Be Submitted

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	June 30,2022	June 30,2021
	Taka	Taka
14.00 CASH & CASH EQUIVALENTS		
Cash In Hand		
Petty Cash, Ctg.	4,718	17,548
Petty Cash, Dhaka	2,49,906	21,933
	2,54,624	39,481
Cash at Bank		
Janata Bank Ltd Ctg-CD-8993	18,62,92,892	38,01,951
Janata Bank Ltd, Bogra,STD-61	-	2,13,457
Sonali Bank Ltd, Dhaka STD-118	52,60,35,865	1,28,43,510
Janata Bank Ltd, Jessore,STD-02	-	11,281
Janata Bank Ltd, Sitakunda, Ctg, CD-1111	-	3,81,463
Sonali Bank Ltd, Ctg, STD-P-1	-	10,854
Sonali Bank Ltd, Sylhet, STD-043	-	1,850
Agrani Bank Ltd, Dhaka, STD-16497	-	92,005
Pubali Bank Ltd, Dhaka, STD-004	-	41,684
Sonali Bank Ltd, Ctg, STD-P-2/187	(18,02,493)	52,94,277
Janata Bank Ltd, Dhaka-STD-97/086	-	1,73,296
Janata Bank Ltd, Barabkund, Ctg, CD-287	20	20
Basic Bank Ltd. Ctg. A/c No- 0328	32,31,74,306	1,66,49,888
One Bank Ltd, Ctg, STD-35063681018	2,23,182	48,00,917
United commercial Bank Limited	16,92,392	4,63,12,656
Brac bank	28,513	28,341
Mutual Turst Bank	879	2,748
Standard charterd Bank	1,04,865	5,64,814
NRBC	31,544	1,53,068
NRB Global	32,114	1,31,355
Community Bank	87,858	90,518
Eastern Bank Ltd.	1,01,70,563	68,23,854
Janata Bank Ltd. Ctg. (FDR)	97,63,43,482	63,20,90,247
Sonali Bank Ltd.(FDR)	10,00,00,000	83,86,71,623
Agrani Bank Ltd (FDR)	41,41,94,302	
Basic Bank Ltd. (FDR)	1,50,78,90,734	31,51,65,380
	4,04,45,01,018	1,88,43,51,057
Total Taka	4,04,47,55,642	1,88,43,90,538
15.00 BANK OVERDRAFT		
Janata Bank Ltd, Dhaka UK Gr.	19,29,424	19,29,424
Janata Bank Ltd, Ctg, CC-0831	16,149	3,984
Sonali Bank Ltd, Ctg, Incentive	15,00,00,000	-
Janata Bank Ltd, Ctg, Incentive	50,00,00,000	-
Basic Bank Ltd, CTG, CC-0297	1	648
	65,19,45,574	19,34,056
Total Taka	65,19,45,574	19,34,056
16.00. Inter Project Accounts		
National Tubes, Dhaka	-	-
Atlas (Bangladesh) Ltd. Dhaka	1,95,331	1,95,331
Quality Iron & Steel ,Dhaka	90,647	90,647
Chittagong Dry Dock Ltd.	2,22,651	2,22,651
Chittagong Steel Mills Ltd.	1,86,915	1,86,915
Dhaka Steel Works, Dhaka	4,058	4,058
	6,99,602	6,99,602
Total Taka	6,99,602	6,99,602
17.00. Liabilites for Goods Supplied		
Bills Payable Accounts	84,49,40,267	62,10,42,742
Goods Supplied	1,40,07,393	1,40,07,393
Provision for Marine Insurance	1,74,19,780	1,90,61,390
Provision for Custom Duty	30,48,47,311	32,40,13,470
Prov. for Disputed C/Duty & S/Tax	4,02,509	4,02,509
Provision for Sales Tax	37,60,593	37,60,593
Provision for Clearing Expenses	16,28,61,505	15,98,86,444
Provision for D.S.C. /R.D	(50,29,19,924)	(50,06,64,315)
Provision for Inspection Fee	27,96,64,979	27,98,79,443
Prov. for Local Agency Commission.	1,12,72,343	1,14,74,663
Provision for VAT 15% (Import stage)	21,43,34,330	21,50,96,226
Provision for VAT 3%	7,31,942	90,272
Provision for Suppliers Expenses	74,00,649	74,00,649
Insurance	1,33,730	1,33,730
	1,35,88,57,407	1,15,55,85,209
Total Taka	1,35,88,57,407	1,15,55,85,209

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	June 30, 2022 Taka	June 30, 2021 Taka
18.00. Liabilities for Expenses		
Outstanding Salary/Bonus etc.	47,93,321	66,277
Provision for Accrued & Others Exp.	58,01,678	(2,66,760)
Provision for Telephone Bill	21,360	21,360
Provision for Office Rent	4,64,162	4,64,162
Provision for Electricity/Gas Bill	12,848	12,848
Provision for WASA Bill	2,645	2,645
Provision for Petrol Bill	4,71,181	4,71,181
Provision for Audit Fee	91,470	91,470
Provision for Bonus	68,54,754	4,10,515
Provision for Audit Objection	14,49,252	13,67,024
Provision for Revenue Stamp	1,16,315	70,225
Provision for Sundry (Dhaka Office- Multi Storied Building project)	1,00,00,000	1,00,00,000
Total Taka	3,00,78,986	1,27,10,947
19.00. Liabilities for Other Finance		
Sales Tax (Penal)	50,150	50,150
Provision for Local Tax	2,43,665	2,43,665
Provision for Warranty claim	2,86,237	2,86,237
Provision for Dealers Commission	7,97,93,556	7,97,93,556
Provision for Com. (Parts)	4,073	4,073
Provision for 25% Security	52,45,866	52,45,866
Provision for Security Deposit	2,91,47,498	2,99,28,440
Provision for Selling Agency commission	33,61,875	33,61,875
I/T Deduction for Suppliers	20,31,518	18,40,202
Amount received against group term Insurance	13,69,863	23,11,623
Payable to C.B.A (Subscription)	5,210	5,210
Payable to PIL Officers Association.	19,700	1,06,800
Welfare Fund (Note No- 22)	14,12,427	1,65,515
Provision for Employess income Tax	1,500	
Payable To Somota (Somity)	23,800	23,800
Interest on Instalment Sales (Suspense A/C)	20,74,94,274	20,74,94,274
Total Taka	33,04,91,212	33,08,61,286
20.00. Advance against Sales		
Govt Sale	6,05,70,422	25,000
Scrape Sale	4,10,883	4,10,883
Total Taka	6,09,81,305	4,35,883
21.00. Beneficiaries Profit Participation Fund 80%		
Opening Balance	30,67,533	12,76,236
Add: Provision during the year	1,46,66,903	30,67,533
Realised from salary & wages	6,16,230	3,66,000
	1,83,50,666	47,09,769
Less: Paid during the year	30,67,533	16,42,236
Closing Balance:	1,52,83,133	30,67,533
Total Taka	1,52,83,133	30,67,533
21.01. B.P.P.F Welfare Fund 10%		
Opening Balance	1,74,242	3,11,00,466
Add: Provision during the year	18,33,363	3,83,442
	20,07,605	3,14,83,908
Less: Paid during the year	9,73,005	3,13,09,666
Closing Balance:	10,34,600	1,74,242
Total Taka	10,34,600	1,74,242
21.02. B.P.P.F Bangladesh Sromic Kalyan Foundation 10%		
Opening Balance	3,17,23,689	3,97,86,256
Add: Provision during the year	18,33,363	3,83,442
	3,35,57,052	4,01,69,698
Less: Paid during the year	-	84,46,009
Closing Balance:	3,35,57,052	3,17,23,689
Total Taka	3,35,57,052	3,17,23,689
22.00 Welfare Fund		
Opening Balance	1,65,515	7,15,984
Add: Amount received	51,58,532	52,29,271
Total Fund	53,24,047	59,45,255
Less: Paid during the year	39,11,620	57,79,740
Closing Balance:	14,12,427	1,65,515
Total Taka	14,12,427	1,65,515

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OTHER EXPLANATORY INFORMATION.

	June 30,2022 Taka	June 30,2021 Taka
23.00. Provision for Income Tax		
Opening Balance	2,37,17,15,796	2,34,98,59,625
Less: Adjustment (Advance Tax)	-	-
	<u>2,37,17,15,796</u>	<u>2,34,98,59,625</u>
Add: Adjustment (Prior year)	-	-
	<u>2,37,17,15,796</u>	<u>2,34,98,59,625</u>
Add: Provision during the year	9,57,93,211	2,18,56,171
Total Taka	<u><u>2,46,75,09,006</u></u>	<u><u>2,37,17,15,796</u></u>
24.00. Interest Free Loan		
Man power Rationalisation Schemes	2,35,23,194	2,35,23,194
Total Taka	<u><u>2,35,23,194</u></u>	<u><u>2,35,23,194</u></u>
25.00. Leave Pay , Gratuity & Pension		
Opening Balance	2,47,000	30,94,923
Add:- Provision during the year	2,17,55,815	2,96,57,197
	<u>2,20,02,815</u>	<u>3,27,52,120</u>
Less: Payment during the year	1,90,20,925	3,25,05,120
Total Taka	<u><u>29,81,890</u></u>	<u><u>2,47,000</u></u>
26.00. General Reserve		
A. Excess of Assets over:		
Liabilities as on 17-12-71	2,44,87,661	2,44,87,661
Add: Adjusted in respect of Pre-Liberation stock	-	-
2 Units NJM	48,276	48,276
3 Units Belmont	1,04,052	1,04,052
	<u>2,46,39,989</u>	<u>2,46,39,989</u>
Less: 2 Units Bedford (EHGOBCO)	67,810	67,810
	<u>2,45,72,179</u>	<u>2,45,72,179</u>
B. Transfer of Long Term Devaluation		
F.Currency Loan	17,05,326	17,05,326
Interest on F.C. upto 30-6-1983	1,00,21,996	1,00,21,996
Interest on L.C. loan upto 30-6-1983	49,25,217	49,25,217
	<u>1,66,52,539</u>	<u>1,66,52,539</u>
Total: (A+B) Total Taka	<u><u>4,12,24,718</u></u>	<u><u>4,12,24,718</u></u>
27.00. Capital Reserve:		
A. Excess of Assets over Liabilities		
A/c. Rana Tractor & Equipment	8,59,786	8,59,786
Less: Settlement made with Ex-Employee	19,228	19,228
	<u>8,40,558</u>	<u>8,40,558</u>
Sales proceeds of 5 units scrap vehicles	2,87,024	2,87,024
Sales proceeds of 1 Unit Scrap Ambulance	4,999	4,999
Auction sales of damaged club house	41,150	41,150
Sales proceeds of 1 unit telephone set	2,235	2,235
Sales proceeds of 10 units damaged fleet vehicle	26,090	26,090
Sales proceeds of 5 units damaged Fork Lift	3,24,300	3,24,300
Sales Proceeds of 61 Units Furniture and Office Machine	13,264	13,264
Sales Proceeds of 3 Units Damaged Fleet Vehicle	1,38,060	1,38,060
Sales Proceeds of 1 Unit Damaged Fleet Vehicle	65,000	65,000
Sales Proceeds of 2 Units Damaged Fleet Vehicle	1,85,459	1,85,459
Sales Proceeds of 5 Units Damaged Jeep	5,25,771	5,25,771
Sales Proceeds of 3 Unit Damaged Jeep	4,05,000	4,05,000
Sales Proceed of 7 Unit Damaged Jeep	9,45,000	9,45,000
Sales proceeds of 1 Unit Scrap Truck	1,11,296	1,11,296
Sales proceeds of 1 Unit ScrapMit j-24 Jeep	53,785	53,785
Sales proceeds of 1 Unit BF-40 Scrap Bus	3,77,799	3,77,799
Sales proceeds of 1 Unit Scrap Tata Pick up	79,999	79,999
	<u>35,86,231</u>	<u>35,86,231</u>
	<u><u>44,26,789</u></u>	<u><u>44,26,789</u></u>

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OTHER EXPLANATORY INFORMATION.

	June 30,2022	June 30,2021
	Taka	Taka
Capital Reserve		
B. Transfer of Long Term Loan		
Foreign currency loan	16,44,475	16,44,475
Devaluation as on 30-06-1972	12,95,742	12,95,742
Intt.on F.C.Loan upto 30.6.72	1,32,310	1,32,310
	30,72,527	30,72,527
Local currency loan	19,00,000	19,00,000
Intt. On L/C loan	85,500	85,500
	19,85,500	19,85,500
	50,58,027	50,58,027
C.Reserve for Pragoti Tower	50,00,00,000	50,00,00,000
D. Reserve for Land Purchase	1,49,99,50,000	1,49,99,50,000
Less: Land Purchase	19,93,85,460	19,93,85,460
	1,30,05,64,540	1,30,05,64,540
Total: (A+B+C+D)	1,81,00,49,356	1,81,00,49,356

28.00. Revenue

Particulars	June 30,2022		June 30,2021	
	Quantity	Taka	Quantity	Taka
A. Product Sale				
Truck Chassis/Double cabin Pick-up/ Maxi	238	1,03,13,67,320	68	29,39,51,703
Jeep (Pajero,QX, ASX, Outlander,Mahindra etc)	312	2,38,95,19,929	76	47,61,84,280
Body(Bus,Truck)	14	83,95,000	19	2,90,12,000
Bus Chassis	87	40,13,56,000	72	32,26,20,000
Ambulance	69	29,97,93,000	107	44,87,46,000
Job work	-	-	-	-
Total Product Sales Income	720	4,13,04,31,249	342	1,57,05,13,983
VAT:	-	53,34,13,490	-	18,91,53,743
Net Sales:	720	3,59,70,17,759	342	1,38,13,60,240
B.Interest Income on Instalment Sales	-	3,79,700	-	5,10,188
Total Revenue (A+B)	720	3,59,73,97,459	342	1,38,18,70,428

29.00 Costs to Revenue

Particulars	Note(s)	June 30,2022		June 30,2021	
		Quantity	Taka	Quantity	Taka
A. Raw-Material & Others Cost					
Raw-Material consumption	29.01		2,17,15,32,508		1,94,39,11,369
Processing materials	29.02		1,14,32,974		86,83,927
Repairs & maintenance	29.03		6,42,283		5,33,803
Power & Electricity	29.04		17,20,480		14,49,997
Insurance	29.05		26,11,942		12,97,329
Others factory overhead	29.06		2,79,18,696		2,83,79,818
Wages & Salary	29.07		9,04,26,020		8,83,35,807
			2,30,62,84,903		2,07,25,92,050
B. Cost of Production					
Add/Less: Finished Inventory					
a. Opening Finished Stock	6.00		1,11,72,81,275		33,15,45,806
b. Closing Finished Stock	6.00		(20,33,34,584)		(1,11,72,81,275)
C.Change in Inventory (a -b)			91,39,46,691		(78,57,35,469)
D.Costs to sale (B+C)			3,22,02,31,594		1,28,68,56,581
Add: Expenses against Installment Sales	37.00		3,39,43,793		3,75,51,105
Total Costs to Sale		Total Taka	3,25,41,75,387		1,32,44,07,686

29.01. Raw Material Consumption:

Particulars	June 30,2022		June 30,2021	
	Quantity	Taka	Quantity	Taka
A. Opening Inventory:				
Truck Chassis	109	28,72,34,064	85	31,46,82,309
JEEP	83	63,42,17,572	102	74,82,09,184
CAR	2	58,87,654	-	-
M/ BUS	-	-	-	-
BUS	13	3,09,25,692	10	1,40,23,239
	207	95,82,64,982	197	1,07,69,14,732
B. Purchase during the year:				
Truck Chassis	84	16,26,08,710	117	29,72,67,217
Bus Chassis	0	-	21	9,61,79,853
M/ BUS	149	61,96,18,794	159	54,16,81,044
JEEP(All Model)	137	73,46,19,382	144	82,41,87,761
CAR	43	13,74,40,775	16	3,88,50,744
Others (BODY)/Canopy	14	6,53,21,820	19	2,70,95,000
	427	1,71,96,09,481	476	1,82,52,61,619

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OTHER EXPLANATORY INFORMATION.

C.Total: (A+B)

Truck Chassis	193	44,98,42,774	202	61,19,49,526
Bus Chassis	13	3,09,25,692	31	11,02,03,092
M/ BUS	149	61,96,18,794	159	54,16,81,044
JEEP(All Model)	220	1,36,88,36,954	246	1,57,23,96,945
CAR	45	14,33,28,429	16	3,88,50,744
Others (BODY)	14	6,53,21,820	19	2,70,95,000
	634	2,67,78,74,463	673	2,90,21,76,351

D.Less: Issue to production

Truck Chassis	186	42,35,92,438	93	32,47,15,462
Bus Chassis	13	3,09,25,692	18	7,92,77,400
M/ BUS	149	55,17,91,462	159	54,16,81,044
JEEP(All Model)	160	98,39,83,179	163	93,81,79,373
CAR	44	11,59,17,918	14	3,29,63,090
Others (BODY)	14	6,53,21,820	19	2,70,95,000
	566	2,17,15,32,508	466	1,94,39,11,369

E. Closing Inventory: (C-D)

Double Cabin Pick-up/Mini Truck	7	1,18,02,363	109	28,72,34,064
Bus Chassis	-	-	13	3,09,25,692
Micro Bus /Mini bus	-	-	-	-
CAR	1	31,64,902	2	58,87,654
JEEP(All Model)	60	36,91,04,629	83	63,42,17,572
	68	38,40,71,894	207	95,82,64,982

29.02. Processing Materials

Consumable goods

Total Taka

June 30,2022	June 30,2021
Taka	Taka
1,14,32,974	86,83,927
1,14,32,974	86,83,927

29.03. Repairs & Maintenance

Building
Plant & Machinery
Furniture, Fixture & Office Equipments
Others Machine
Transport

Total Taka

28,360	4,750
8,391	14,898
3,600	31,510
3,600	1,111
5,98,332	4,81,534
6,42,283	5,33,803

29.04. Power & Electricity

Electricity
Gas

Total Taka

12,23,947	10,21,773
4,96,533	4,28,224
17,20,480	14,49,997

29.05. Insurance

Fidelity
Transport & Fleet
Fire

Total Taka

-	16,244
-	2,344
26,11,942	12,78,741
26,11,942	12,97,329

29.06. Other Factory Overhead

Stationary
Uniform
Computer Exp.
Milk
Travelling
Entertainment
Postage & Telegram
Telephone
Rent, Rates & Taxes
Factory Canteen
Fuel(Fleet Vehicle)
Medical expenses
Rental Vehicle
Toilet Accessories
Railway crossing charge
Festival celebration
Picnic Exp
Advertisement
Conveyance
Casual Labour
Charge allowance
Outsourcing (Security)
Outsourcing (Driver)
Over Hanging Cover
ISO Audit fee
Miscellaneous Expenses
Depreciation (Note-02.00)

Total Taka

4,937	7,522
20,18,971	23,18,592
30,020	14,530
11,50,380	11,51,500
78,641	4,11,610
2,86,428	1,77,407
1,500	400
1,15,403	1,25,183
10,57,839	4,25,606
32,31,644	35,98,612
28,28,821	21,47,531
10,764	77,291
17,94,581	18,54,243
59,501	21,047
11,23,674	11,23,674
2,54,098	6,38,295
6,50,000	-
3,14,462	5,17,201
27,430	47,800
7,92,668	4,67,970
1,53,360	2,26,980
20,28,884	17,13,436
3,62,380	31,257
1,40,000	-
51,520	-
71,103	40,460
92,79,687	1,12,41,671
2,79,18,696	2,83,79,818

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OTHER EXPLANATORY INFORMATION.

29.07. Wages & Salary

Particulars	Workers	Staffs	Officers	June 30,2022	June 30,2021
				Taka	Taka
Salaries & Wages (Basic)	2,25,87,893	94,06,857	83,80,292	4,03,75,042	4,09,82,726
House Rent	1,14,03,346	39,45,936	33,03,116	1,86,52,398	1,89,09,329
Medical Allowance	27,80,727	8,35,789	3,55,500	39,72,016	41,61,300
Bonus	21,49,360	8,53,760	24,73,460	54,76,580	50,42,162
Leave pay & Gratuity	57,01,275	23,48,010	29,33,104	1,09,82,389	1,12,48,624
P.F. Contribution	22,78,585	10,95,380	80,460	34,54,425	24,09,432
Conveyance	3,33,523	1,562	3,600	3,38,685	3,50,590
Washing Allowance	1,85,365	55,660	-	2,41,025	2,49,748
Overtime	30,09,102	12,55,555	-	42,64,657	33,77,217
Vacation Payment	8,18,982	5,00,050	2,03,990	15,23,022	4,31,900
D/A	-	-	-	-	-
Charge Allowance	-	-	-	-	-
Night Allowance	-	5,780	-	5,780	6,596
Education Assisstance Allowance	6,32,567	4,19,435	88,000	11,40,002	11,66,183
Total Taka	5,18,80,725	2,07,23,773	1,78,21,522	9,04,26,020	8,83,35,807

30.00. Administrative Expenses

Salary & Others Allowance (Note-30.01)

	June 30,2022	June 30,2021
	Taka	Taka
Salary & Others Allowance (Note-30.01)	3,67,24,366	3,46,44,200
Head Office Overhead	1,00,00,000	1,00,00,000
Entertainment	9,56,613	6,75,734
Travelling & Conveyance	14,87,131	13,13,942
Telephone and Postage	1,33,226	1,92,774
Postage & Telegram	72,070	27,730
Printing and Stationary	3,50,999	1,75,626
Water Supply bill	1,10,907	1,09,012
Canteen Subsidy	18,12,202	20,66,455
Group term Insurance	21,45,881	12,30,898
News Paper and Periodical	25,440	17,540
Rent, Rate and Taxes	67,19,202	59,74,982
Fuel for Vehicles	9,98,193	12,52,424
Vehicles Maintenance	26,52,304	4,07,762
Repairs & Maintenance (Office Equipment)	30,635	12,960
Insurance	23,546	14,815
Uniform	5,52,160	6,04,563
Soil test fee	-	-
ISO	-	-
Expense Against BCCL	9,42,822	8,01,024
Repairs & Maintenance (Furniture)	76,805	18,600
Repairs & Maintenance bldg	740	13,577
Electricity	2,85,720	2,42,176
Charity , Donation & Subscription	3,00,000	9,75,000
Merit Scholarship	-	-
Outsourcing (Security)	9,88,962	3,09,852
Outsourcing (Driver)	1,72,780	-
Board Meeting expenses	14,09,854	8,73,536
Rental Car	3,000	-
Daily Labour	1,02,480	1,72,628
Advertisement	2,05,952	3,69,304
Training Expenses	49,711	67,500
Toilet Accessories	94,090	79,356
CNG Gas	10,77,796	7,77,017
Washing Charge	16,250	16,420
Croceries	7,899	3,400
Picnic Exp	3,90,000	-
Festival Celebaration	1,57,660	10,660
Computer Exp.	3,40,063	1,55,850
Miscellaneous Expenses	-	1,61,398
Depreciation (Note-02.00)	27,62,090	25,66,400
Total Taka	7,41,79,549	6,63,35,115

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OTHER EXPLANATORY INFORMATION.

30.01. Salary & Other Allowance

Particulars	Staffs	Officers	June 30,2022	June 30,2021
			Taka	Taka
Salaries (Basic)	42,59,293	1,00,16,378	1,42,75,671	1,38,77,375
House Rent	20,13,393	41,63,696	61,77,089	59,26,102
Medical Allowance	3,72,580	3,63,000	7,35,580	7,36,216
Bonus	39,60,460	49,83,090	89,43,550	40,80,000
Leave pay,Gratuity & Pension	10,61,393	35,27,977	45,89,370	73,06,614
P.F Contribution	4,80,755	78,600	5,59,355	2,83,030
Conveyance	58,966	6,600	65,566	60,264
Washing Allowance	15,300	-	15,300	15,588
Charge Allowance	600	49,900	50,500	63,000
Overtime	8,06,705	-	8,06,705	19,09,675
Night Allowance	700	-	700	1,736
Recreation allowance	26,960	1,77,520	2,04,480	77,130
Education Assisstance Allowance	1,67,500	1,33,000	3,00,500	3,07,470
Total Taka	1,32,24,605	2,34,99,761	3,67,24,366	3,46,44,200

31.00. Managing Director's Salary & Allowance

	June 30,2022	June 30,2021
	Taka	Taka
Basic pay	8,01,386	8,25,240
House rent	3,23,103	3,30,096
Medical allowance	18,550	18,000
Pension	2,80,485	2,88,839
Bonus	2,33,440	1,44,000
Charge allowance	5,050	-
Education Assisstance Allowance	7,141	12,000
Total Taka	16,69,155	16,18,175

32.00. Legal Expenses

	June 30,2022	June 30,2021
	Taka	Taka
Legal Expenses	81,620	90,200
Legal Expenses (HI-Court)	4,02,250	2,41,105
Total Taka	4,83,870	3,31,305

33.00. Sales & After Sales Service Expenses

	June 30,2022	June 30,2021
	Taka	Taka
Salary & others allowance (Note-33.01)	1,14,62,697	1,12,57,996
Entertainment	8,25,708	5,64,721
Travelling & Coveyance Allowance	1,31,669	2,30,543
Telephone	22,495	51,601
Rent(Service Center)	80,09,209	70,86,678
Printing and Stationary	27,979	10,031
Judicial Stamp	19,090	8,640
News Paper and Periodical	3,360	4,840
Repairs & Maintenance (Office Eqpt.&Furniturs)	94,620	4,81,949
Outsourcing (Security)	1,24,658	-
Delivery purpose	1,21,914	-
Advertisement & Publicity	23,31,297	16,10,180
Sales Promotion, Free Service & Others	65,95,142	80,02,337
Miscellaneous Expenses	17,56,367	11,58,964
Total Taka	3,15,26,205	3,04,68,480

33.01. Selling Salary & Allowance:

Particulars	Staffs	Officers	June 30,2022	June 30,2021
			Taka	Taka
Salaries (Basic)	10,29,110	38,72,707	49,01,817	48,47,923
House Rent	5,35,157	17,81,693	23,16,850	21,30,186
Medical Allowance	85,500	1,45,500	2,31,000	2,19,756
Bonus	6,09,480	15,44,500	21,53,980	9,60,000
Leave pay & Gratuity	2,57,278	13,57,136	16,14,414	29,03,126
P.F Contribution	1,01,347	-	1,01,347	19,111
Conveyance	15,000	-	15,000	10,911
Washing Allowance	2,500	-	2,500	600
Education Assisstance Allowance	37,000	34,500	71,500	53,333
Recreation allowance	21,749	32,540	54,289	1,13,050
Total Taka	26,94,121	87,68,576	1,14,62,697	1,12,57,996

34.00. Research & Development Expenses (Dhaka Office Multistored Building Project)

	June 30,2022	June 30,2021
	Taka	Taka
TA/DA & Honorarium R & D	4,52,902	12,73,384
Total Taka	4,52,902	12,73,384

35.00. Financial Expenses

	June 30,2022	June 30,2021
	Taka	Taka
Bank Charge	25,79,084	99,73,151
Interest on Bank overdraft	1,33,98,681	1,50,507
Total Taka	1,59,77,765	1,01,23,658

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OTHER EXPLANATORY INFORMATION.

			June 30,2022	June 30,2021	
			Taka	Taka	
36.00. Other Revenue					
Sales of Scrap			36	57,53,554	
Interest on Bank Account			14,84,54,791	12,38,55,091	
Sales of Tender Form			75,796	2,25,000	
Forfeiture of Security Deposit etc.			-	1,52,000	
Miscellaneous Income(Rent of using space & Examination Fee)			1,40,260	1,65,800	
	Total Taka		14,86,70,883	13,01,51,445	
37.00. Expenses against Instalment sales					
Salary & Allowance (Note-37.01)			2,73,88,223	3,02,69,125	
Travelling & Conveyance			2,04,454	2,19,762	
Entertainment			1,82,333	1,37,775	
Telephone			54,936	1,08,167	
Postage & Telegram			25,110	32,140	
Printing and Stationery			1,95,167	2,01,459	
Canteen Subsidy			3,66,603	9,59,045	
Newspaper and Periodical			8,268	16,816	
Repairs & Maintenance (Office Equipments)			17,678	-	
Rent & Rates			3,23,309	2,33,956	
Fuel for Fleet Vehicles			15,39,387	18,75,428	
Repairs & Maintenance (Fleet Vehicles)			1,20,235	80,160	
Electricity			38,044	34,445	
Repairs & Maintenance (Office Buildings)			-	16,497	
Outsourcing (Security & Driver)			7,60,364	3,79,678	
Depreciation (Note-02.00)			23,65,456	22,97,828	
Computer Exp			93,804	43,300	
Water Supplied Expense			2,750	1,32,985	
Daily labour			2,05,670	3,35,842	
CNG Gas			17,032	88,010	
Advertisement			-	8,000	
Miscellaneous Expenses			34,970	80,687	
	Total Taka		3,39,43,793	3,75,51,105	
37.01. Salary & Allowance					
	Particulars	Staffs	Officers	June 30,2022	June 30,2021
				Taka	Taka
	Salaries (Basic)	22,74,150	83,07,206	1,05,81,356	1,25,11,392
	House Rent	18,09,691	36,13,076	54,22,767	58,82,384
	Medical Allowance	1,96,500	2,97,052	4,93,552	6,13,691
	Bonus	21,91,980	31,68,530	53,60,510	27,36,000
	Leave pay & Gratuity	5,24,060	29,05,069	34,29,129	60,22,519
	P. F. Contribution	2,97,365	86,380	3,83,745	1,93,009
	Conveyance	31,800	17,400	49,200	48,306
	Washing Allowance	12,000	-	12,000	17,300
	Overtime	13,77,127	-	13,77,127	18,93,788
	Vacation Payment	37,340	93,380	1,30,720	1,46,880
	Night allowance	550	-	550	400
	D.A.	-	-	-	-
	Education Assisstance Allowance	73,000	74,567	1,47,567	2,03,456
	Total Taka	88,25,563	1,85,62,660	2,73,88,223	3,02,69,125
38.00. Prior Years' Adjustment					
	A. Debit				
	Adjustment of Advance Income Tax			-	-
	Arrear Payment Salary & Wages/ O T/House rent			30,62,552	2,29,642
	Adjust With Bank Charge			-	11,12,915
	Adjust With Expenses			1,17,548	3,82,478
	Adjust With Leave Pay/Pension			-	-
	Adjust With Sales			-	-
	Adjust With dividend			-	-
	Adjust With Audit Fee			-	-
				31,80,100	17,25,035
	B. Credit				
	Realised against Salary			44,000	-
	Adjust With Bank Interest			-	-
	Adjust With Liabilities for Expenses			-	-
				44,000	-
Net Adjustment: (A - B)	Total Taka			31,36,100	17,25,035

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OTHER EXPLANATORY INFORMATION.

	June 30,2022	June 30,2021
	Taka	Taka
39.00. Contribution to National Ex-cheque (Taka in Lac)		
Import Duty (Custom)	784.84	1,280
Supplementary Duty	2,420.51	2,937
Regulatory Duty	-	1,179
V A T	3,691.73	1,357
Income Tax(AIT)	483.12	724
Sales Tax	-	687
Total Taka	7,380.20	8,164

40.00. Revaluation Surplus:

The amount of Tk. 2,318,575,432/- represents the revaluation amount on Non-Current Assets. The Non-current Assets of the Company were revalued and certified by the valuator M/S Ahmed Akter & Co. Chartered Accountants and the revalued amount has approved by the PIL Coy's Board meeting no. 214 dated: 24.08.2011

Break up of Assets Revaluation:

Revaluation surplus- 2010	70,03,99,920
Less: Revaluation surplus- 2010	2,13,539
	70,01,86,381
Add: Revaluation made in 2011	2,31,85,75,432
	3,01,87,61,813

41.00 Earning Per Share	Comprehensive Income for the year	24,94,09,638	4,92,72,698
	Number of ordinary paid up during the year	2,00,00,000	2,00,00,000
		12	2

42.00 Production Target and utilization (In Qty):

Production Target and utilization of Company for the year end 30 June, 2022 are as follows:-

Year	Name of the Product	Production Target No.	Utilization No.	Excess/ (Shortage)
2021-2022	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	850	566	-33%
2020-2021	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	850	466	-45%

43.00. Sales Target and Achievement (In Qty):

Sales Target and Achievement of Company for the year end 30 June, 2022 are as follows:-

Year	Name of the Product	Target No.	Achivment No.	Excess/ (Shortage)
2021-2022	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	950	720	-24%
2020-2021	Bus, Truck, Jeep, D/Cabin, pick-up, Ambulance & Car	950	342	-64%

44.00. Total Employees:

Officers	64
Staffs	58
Workers	176
Outsourcing(Security Guard & Driver)	56
	354

45.00 General:

Previous year's figures have been re-arranged wherever necessary to ensure comparability with current year presentation.

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46.00. BUDGET VARIANCES :

	[Taka in Lakh]			
	BUDGET	ACTUAL	VARIANCE FAV/(UNFAV)	VARIANCE IN %
A. REVENUE INCOME:				
1.INCOME/ SALES	46,343.65	35,974.00	(10,369.65)	(22.38)
2.MISC. INCOME				
a. Sales of Scraps	50.00	-	(50.00)	(100.00)
b. Interest on deposit	1,250.00	1,484.55	234.55	18.76
c. Others	10.00	2.16	(7.84)	-78.40
Total (a to c)	1,310.00	1,486.71	176.71	13.49
TOTAL INCOME(1 + 2)	47,653.65	37,460.71	(10,192.94)	(21.39)
B. EXPENDITURE:				
Variable Cost				
1.Raw Materials (Imported)	37,155.00	21,715.32	15,439.68	41.55
2.Other Processing Materials	178.50	114.33	64.17	35.95
3.Fuel & Lubricants	34.00	28.28	5.72	16.82
4.Power & Gas	17.00	17.20	(0.20)	(1.18)
5. Fixed Factory Overhead :				
a. Salaries & Wages	876.00	861.62	14.38	1.64
b.Overtime	38.00	42.64	(4.64)	(12.21)
c.Repairs & Maintenance	9.90	6.42	3.48	35.15
d. Insurance	40.00	26.12	13.88	34.70
e. Others	363.10	250.92	112.18	30.90
Total Fixed Factory Overhead	1,327.00	1,187.72	139.28	10.50
Total Production cost(1 to 5)	38,711.50	23,062.85	15,648.65	40.42
C. Add/ Less :Change-in-Stock				
1.Opening Finished Stock	11,172.85	11,172.81	(0.04)	0.00
Less:Closing Finished Stock	8,940.24	2,033.35	(6,906.89)	(77.26)
Net Change - in-Stock(1-2)	2,232.61	9,139.46	6,906.85	309.36
D. Costs to Revenue (B +C)	40,944.11	32,202.31	8,741.80	21.35
E. Expenses aginst instalment sales	-	-	-	-
Total Costs to Revenue (D + E)	40,944.11	32,202.31	8,741.80	21.35

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E. FIXED EXPENDITURE**1. Administrative expenses:****Amount in Taka**

a. Salaries & Wages	362.00	359.17	2.83	0.78
b. Overtime	20.00	8.07	11.93	59.65
c. Repairs & Maintenance	16.00	27.59	(11.59)	(72.44)
d. Head Office overhead	100.00	100.00	-	-
e. Research & Development	720.00	12.73	707.27	98.23
f. Others	364.00	269.55	94.45	25.95
Total Administrative expenses	1,582.00	777.11	804.89	50.88

2. Selling Expenses:

a. Salaries & Wages	401.00	374.73	26.27	6.55
b. Repairs & Maintenance	7.00	2.32	4.68	66.86
c. Others	298.30	277.75	20.55	6.89
Total Selling expenses	706.30	654.80	51.50	7.29

3. Financial Expenses	100.00	159.77	(59.77)	(59.77)
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Total Fixed Expenses(1 to 3)	2,388.30	1,591.68	796.62	33.36
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G. TOTAL EXPENDITURE (E + F)	43,332.41	33,793.99	9,538.42	22.01
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H. PROFIT BEFORE B.P.P. FUND (A - G)	4,321.24	3,666.72	(654.52)	(15.15)
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I. Less: 5% B.P.P.FUND	216.06	183.33	32.73	15.15
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J. PROFIT BEFORE TAX	4,105.18	3,483.39	(621.79)	(15.15)
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Income Tax	1199.49	957.93	241.56	20.14
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K. PROFIT After TAX	2,905.69	2,525.46	(380.23)	(13.09)
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47.00. Ratio analysis:

				Amount in Taka		
				2021-2022	2020-2021	Standard
A. Liquidity & Solvency Ratio:						
1	Current Ratio	=	$\frac{\text{Current Asset}}{\text{Current Liabilities}}$	= $\frac{9,76,00,04,712}{5,28,23,81,773}$	= 1.8 : 1	2.0:1 2:1
2	Quick Ratio	=	$\frac{\text{Quick Asset}}{\text{Current Liabilities}}$	= $\frac{8,96,06,73,077}{5,28,23,81,773}$	= 1.7 : 1	1.5:1 1:1
B. Activity Ratio:						
1	Fixed Asset to Turnover Ratio	=	$\frac{\text{Sales}}{\text{Fixed Asset}}$	= $\frac{3,59,73,97,459}{3,41,55,41,214}$	= 1.1 : 1	0.4:1 3
2	Asset to Turnover Ratio	=	$\frac{\text{Sales}}{\text{Total Asset}}$	= $\frac{3,59,73,97,459}{13,17,55,45,926}$	= 0.3 : 1	0.1:1 2
C. Profitability Ratio:						
1	Gross Profit Ratio	=	$\frac{\text{Gross Profit X 100}}{\text{Sales}}$	= $\frac{34,32,22,072}{3,59,73,97,459} \times 100$	= 9.54%	4.16% 25%
2	Net Profit Ratio	=	$\frac{\text{Net Profit before Tax X 100}}{\text{Sales+Other Revenue}}$	= $\frac{34,83,38,948}{3,74,60,68,342} \times 100$	= 9.30%	4.28% 20%
3	Return on Capital Employed:	=	$\frac{\text{Net Profit before Interest & Tax X 100}}{\text{Capital Employed}}$	= $\frac{36,43,16,713}{7,86,66,59,068} \times 100$	= 4.63%	1.09% 15%
4	Return on Equity:	=	$\frac{\text{Net Profit after Tax X 100}}{\text{Equity}}$	= $\frac{25,25,45,738}{7,86,66,59,068} \times 100$	= 3.21%	0.67% 12%
D. Financial Leverage Ratio:						
1	Debt Equity Ratio	=	$\frac{\text{Long Term Loan X 100}}{\text{Shareholder's Equity}}$	= $\frac{2,65,05,084}{13,17,55,45,926} \times 100$	= 0.20%	0.20% 40%
2	Interest Coverage	=	$\frac{\text{Net Profit before Interest & Tax}}{\text{Financial Cost}}$	= $\frac{36,43,16,713}{1,59,77,765}$	= 22.80 : 1	8.20:1 5 Times
E. Cost Breakdown Ratio:						
1	Material Consumed Ratio	=	$\frac{\text{Raw Material Consumed X 100}}{\text{Total Cost of Production}}$	= $\frac{2,17,15,32,508}{2,30,62,84,903} \times 100$	= 94.16%	98.64% 50%
2	Factory Overhead Ratio	=	$\frac{\text{Factory Overhead X 100}}{\text{Total Cost of Production}}$	= $\frac{2,79,18,696}{2,30,62,84,903} \times 100$	= 1.21%	1.37% 20%
3	Administrative Overhead to Sales Ratio	=	$\frac{\text{Administrative Overhead X 100}}{\text{Total Sales}}$	= $\frac{7,77,16,408}{3,59,73,97,459} \times 100$	= 2.16%	5.09% 20%
4	Selling & Distribution Expenses to Sales Ratio	=	$\frac{\text{Selling & Distribution Expenses X 100}}{\text{Total Sales}}$	= $\frac{3,15,26,205}{3,59,73,97,459} \times 100$	= 0.88%	2.20% 10%
5	Cost of Goods Sold to Sales Ratio	=	$\frac{\text{Cost of Goods Sold X 100}}{\text{Total Sales}}$	= $\frac{3,25,41,75,387}{3,59,73,97,459} \times 100$	= 90.46%	95.84% 75%

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