

Barapukuria Coal Mining Company Limited
Chowhati, Parbatipur
Dinajpur

Barapukuria Coal Mining Company Limited

Auditor's report and Audited Financial Statements
for the year ended 30 June 2022

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Table of Content

Sl. No.	Contents	Page No.
1	Independent Auditor's Report	01-03
2	Barapukuria Coal Mining Company Limited	04
3	Statement of Profit or Loss and Other Comprehensive Income	05
4	Statement of Changes in Equity	06
5	Statement of Cash Flows	07
6	Notes to the financial statements	08-30
7	Annexure - A: Schedule of property, plant and equipment	31
8	Annexure - B: Investment in FDR (Depreciation Fund)	32-34
9	Annexure - C: Details of House Building Loan	35-36
10	Annexure - D: Details of advance incentive bonus	37-39
11	Annexure - E: Investment in FDR	40-43
12	Annexure - F: Details of security deposit	44
13	Annexure -G: Details of advance to other	45
14	Evaluation of financial statements	46-47
15	Budget Veriance	48-49

**Independent Auditor's Report
To the Shareholders of Barapukuria Coal Mining Company Limited****Report on the Audit of the Financial Statements****Opinion**

We have audited the financial statements of Barapukuria Coal Mining Company Limited, which comprise the statement of financial position as at 30 June 2022, and the statement of profit or loss and other comprehensive income, statement of cash flow and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the, the financial position of the company as at 30 June 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable laws regulations.

Basis for Opinion

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

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 auditors' report thereon.

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 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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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.
- 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.

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



Report on other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules 1987, we also report the following:

- 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 account as required by law have been kept by the company as it appeared from our examination of those books;
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account; and
- d) the expenditure incurred was for the purposes of the Company's business for the year.



M. J. ABEDIN & CO.
Chartered Accountants
Reg. No.- N/A

Kamrul Abedin FCA, Partner
Enrollment No.- 527
DVC: 2302060527AS500736

Dated, Dhaka
02 February 2023

Barapukuria Coal Mining Company Limited




Statement of Financial Position

As at 30 June 2022

	Notes	Amount in BDT	
		2022	2021
Assets			
Non-current assets			
Property, plant and equipment	4	8,485,247,721	8,910,672,164
Construction work in progress	5	-	21,825,994
Un-installed Capital Investment Equipments	6	9,898,675	322,524,655
Un-installed Plant & Equipment	7	13,203,181	66,828,318
Intangible assets	8	604,323,825	-
Own finance Project	9	1,938,366,738	2,610,876,847
Depreciation fund investment	10	8,128,886,063	7,242,137,635
Loan to employees- Non-current portion	11	178,944,120	203,647,133
Total non-current assets		19,358,870,322	19,378,512,745
Current assets			
Inventories	12	414,951,521	425,231,247
Trade and other receivables	13	1,401,502,171	3,332,858,995
Advances, deposits and prepayments	14	1,389,174,333	74,695,713
Loan to employees- Current portion	11	24,703,013	22,644,192
Investment in fixed deposit	15	2,291,396,905	3,373,354,286
Inter-company current account	16	6,618,196	8,009,147
Cash and cash equivalents	17	3,028,536,657	607,657,807
Total current assets		8,556,882,795	7,844,451,387
Total assets		27,915,753,117	27,222,964,132
Equity and liabilities			
Equity			
Capital and reserves			
Share capital	18	3,916,304,800	3,156,303,400
Share money deposit	19	-	760,000,705
Retained earnings	20	8,585,225,927	8,318,868,322
		12,501,530,727	12,235,172,427
Fund			
Depreciation fund	21	8,128,886,063	7,242,137,635
		8,128,886,063	7,242,137,635
Total equity		20,630,416,790	19,477,310,062
Liabilities			
Non-current liabilities			
ADP loan interest	22	1,261,042,394	1,261,042,394
XMC retention money	23	1,366,104,499	1,067,248,750
Deferred Tax Liability	24	1,585,058,335	1,946,100,511
Total non-current liabilities		4,212,205,228	4,274,391,655
Current liabilities			
Trade and other payable	25	473,489,933	794,936,070
Current account with Petrobangla	26	47,474,894	47,474,894
Other liabilities	27	62,358,005	152,773,765
Provision & accrued expenses	28	2,413,934,161	2,403,360,200
Current Tax Liabilities	29	75,874,106	72,717,487
Total current liabilities		3,073,131,099	3,471,262,415
Total liabilities		7,285,336,327	7,745,654,070
Total equity and liabilities		27,915,753,117	27,222,964,132

These financial statements should be read in conjunction with the annexed notes.

For and on behalf of the Board of Directors of Barapukuria Coal Mining Company Limited

			
General Manager (Finance & Accounts)	Secretary	Director	Managing Director See annexed report of the date

Dhaka, Bangladesh
Date: 02 February 2023




M. J. ABEDIN & CO
Chartered Accountants
DVC: 2302060527AS500736





Barapukuria Coal Mining Company Limited

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2022

	Notes	Amount in BDT	
		2022	2021
Revenue	30	6,530,326,333	8,319,931,904
Cost of sales	31	(5,211,352,909)	(5,897,414,555)
Gross profit		1,318,973,425	2,422,517,349
Administrative and selling expenses	32	(490,365,671)	(534,003,037)
Operating profit		828,607,754	1,888,514,312
Other income	33	119,633,786	21,345,444
Finance income	34	719,110,237	766,146,706
Finance expense	35	(146,605,282)	(5,311,567)
Profit before contribution to WPPF and tax		1,520,746,495	2,670,694,894
Contribution to workers' profit participation fund	36	(76,037,325)	(133,534,744)
Profit before tax		1,444,709,170	2,537,160,150
Current Tax Expense	29.2	(637,041,881)	(566,275,704)
Profit after current tax		807,667,289	1,970,884,446
Deferred Tax Income/(Expense)	24.1	361,042,176	207,015,863
Net profit after tax		1,168,709,465	2,177,900,309
Other comprehensive income		-	-
Total comprehensive income		1,168,709,465	2,177,900,309

These financial statements should be read in conjunction with the annexed notes.

For and on behalf of the Board of Directors of Barapukuria Coal Mining Company Limited

			
General Manager (Finance & Accounts)	Secretary	Director	Managing Director

See annexed report of the date

Dhaka, Bangladesh
Date: 02 February 2023


M. J. ABEDIN & CO
Chartered Accountants
DVC: 2302060527AS500736



Barapukuria Coal Mining Company Limited
Statement of Changes in Equity
For the year ended 30 June 2022

	Amount in BDT					
	Share capital	Share money deposit	Retained earnings	Sub-Total	Depreciation fund	Total
For the year ended 30 June 2021						
Balance as at 01 July 2020	3,156,303,400	760,000,705	9,335,309,729	13,251,613,834	6,385,614,500	19,637,228,333
Adjustment for effect of deferred tax			(2,153,116,374)			
Opening Balance- Restated	3,156,303,400	760,000,705	7,182,193,355	13,251,613,834	6,385,614,500	19,637,228,333
Net profit for the year	-	-	2,177,900,309	2,177,900,309	-	2,177,900,309
Prior year's excess/(under) depreciation CWIP & other			11,816,342	11,816,342		11,816,342
Incentive Bonus (Provision) adjustment			3,481,452	3,481,452		3,481,452
Transfer to depreciation fund			(856,523,135)	(856,523,135)	856,523,135	-
Dividend paid FY: 2020 - 2021			(200,000,000)	(200,000,000)		(200,000,000)
Balance as at 30 June 2021	3,156,303,400	760,000,705	8,318,868,322	14,388,288,801	7,242,137,635	21,630,426,436
For the year ended 30 June 2022						
Balance as at 01 July 2021	3,156,303,400	760,000,705	8,318,868,322	12,235,172,427	7,242,137,635	19,477,310,062
Share allotment	760,001,400	(760,000,705)	5	700		700
Net profit for the year			1,168,709,465	1,168,709,465		1,168,709,465
Transfer to depreciation fund			(886,748,428)	(886,748,428)	886,748,428	-
Coal Sale adjustment FY:2019-20			(8,983,998)	(8,983,998)		(8,983,998)
Prior year adjustment of foreign exchange fluctuation gain/(Loss)			(6,619,438)	(6,619,438)		(6,619,438)
Dividend paid FY: 2020 - 2021						
Balance as at 30 June 2022	3,916,304,800	-	8,585,225,927	12,501,530,727	8,128,886,063	20,630,416,790

These financial statements should be read in conjunction with the annexed notes.

For and on behalf of the Board of Directors of Barapukuria Coal Mining Company Limited



Secretary



Managing Director



M. J. ABEDIN & CO
Chartered Accountants

DVC: 2302060527AS500736



Barapukuria Coal Mining Company Limited




Statement of Cash Flows

For the year ended 30 June 2022

	Amount in BDT	
	2022	2021
A. Cash flows from operating activities		
Net profit before tax	1,444,709,170	2,537,160,150
Adjustment for non-cash items:		
Depreciation	886,748,428	861,849,894
Amortisation of Intangible Assets	67,147,092	55,046,554
Contribution to workers' profit participation fund		-
Unrealised Foreign exchange Loss/ (Gain)		-
	<u>2,398,604,689</u>	<u>3,454,056,598</u>
Changes in working capital components:		
(Increase)/decrease in advances, deposits and prepayments	(1,319,360,353)	186,008,570
(Increase)/decrease in inventories	10,279,727	112,316,427
(Increase)/decrease trade and other receivables	1,931,356,824	(2,107,678,747)
(Increase)/decrease in loan to employees	22,644,192	11,126,871
Increase/(decrease) trade and other payable	(365,225,914)	107,344,466
Increase/(decrease) other liabilities	(90,415,760)	61,108,106
Increase/(decrease) provision & accrued expenses	10,573,961	602,592,038
Adjustment in Retained Earnings	8,983,998	-
	<u>208,836,676</u>	<u>(1,027,182,269)</u>
Cash generated from operations	<u>(520,084,307)</u>	<u>(477,079,624)</u>
Income tax paid		
Net cash from operating activities	<u>2,087,357,058</u>	<u>1,949,794,706</u>
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	(59,265,889)	(759,189,135)
Depreciation fund investment	(886,748,428)	(856,523,135)
Investment in FD Accounts	1,081,957,380	128,830,691
Payment for Own finance project	-	(2,300,000)
Net cash (used in)/from investing activities	<u>135,943,063</u>	<u>(1,489,181,580)</u>
C. Cash flows from financing activities		
Dividend paid	-	(200,000,000)
(Increase)/decrease in inter-company current account	1,390,951	1,705,873
Payment of retention money from XMC	196,187,777	220,633,592
Net cash used in financing activities	<u>197,578,728</u>	<u>22,339,465</u>
Net decrease in cash and cash equivalents (A+B+C)	<u>2,420,878,850</u>	<u>482,952,592</u>
Opening cash and cash equivalents	607,657,807	124,705,215
Closing cash and cash equivalents	<u>3,028,536,657</u>	<u>607,657,807</u>


These financial statements should be read in conjunction with the annexed notes.

For and on behalf of the Board of Directors of Barapukuria Coal Mining Company Limited

			
General Manager (Finance & Accounts)	Secretary	Director	Managing Director

See annexed report of the date

Dhaka, Bangladesh
Date: 02 February 2023


M. J. ABEDIN & CO
Chartered Accountants
DVC: 2302060527AS500736



1. Reporting entity

1.1 Company profile

Barapukuria Coal Mining Company Limited (BCMCL) " the company" was established and incorporated on 04 August 1998 vide certificate no. RAJC-164 under the Companies Act, 1994 as a public limited company; limited by shares, to take over Barapukuria Coal Mine Development Project from Bangladesh Oil, Gas and Mineral Corporation (Petrobangla). This includes acquisition of all identifiable assets and assumption of all liabilities, including contingent liabilities, if any, attached to the project till the acquisition date. The registered office of the company is located at Village: Chowhati, P.S: Parbatipur, District: Dinajpur, Bangladesh. The company has started its commercial operation from 10 September ২০০৫

1.2 Nature of business

The company is primarily involved in coal mining, selling and marketing coal and its by-products to commercial power plants and other domestic users. Power development board (PDB) is one of the major customers of the company.

1.3 The coal mining project

The coal deposit at Barapukuria in Dinajpur was found by the Geological Survey of Bangladesh. (GSB) in 1985. After undertaking various feasibility studies on the Barapukuria coal deposit the government of Bangladesh (GoB) had decided to set up a coal mine. The mining activities carry out by the company are being directly supervised by Petrobangla, the parent organisation of BCMCL.

The reserve of the coal mine was estimated to be 300-400 million tons in total. The coal basin covers an area of 5.25-7.00 sq. kilometer, depth of coal seam is 118-506 meters and the number of coal seam is 6 (six) . Total minable reserve is estimated to be 64 (sixty four) million tons. The coal mine is developed with a view to extract 1 (one) million ton coal per year. Life of mine has been estimated to be 64 (sixty four) years whereas costing of the project is based on a period of 30 years.

The construction period of the project was initially estimated to be 5 years from 1 June 1996 to 31 May 2001. This was subsequently increased up to 31 May 2005. Total pre-operation investment to the project was BDT 14,311.26 million (US\$ 254.79m).

The project has been implemented under a financial and technical assistance of a Chinese consortium led by China National Machinery Import & Export Corporation (CMC) under a contract signed between the CMC and Petrobangla on 07 February 1994 as the terms and conditions specified therein. The contract specifies the requirement of execution, completion, and ramification of any defects therein on a turnkey basis. The foreign currency portion of the contract price was substantially supported via supplier's credit facility provided, through Bank of China, by CMC under the terms of consortium.

The revised mode of financing has been determined as follows:

	<u>US\$/Million</u>	<u>BDT/Million</u>
(i) Local Currency (Provided by GOB):		
(a) Loan	-	4,226.74
(b) Equity	-	2,817.82
	-	<u>7,044.56</u>
(ii) Foreign Currency:		
(a) Cash (Provided by GOB)	35.81	1,829.10
(b) Suppliers credit	95.40	5,437.60
	<u>131.21</u>	<u>7,266.70</u>
	<u>131.21</u>	<u>14,311.26</u>

2. Basis of preparation of financial statements

2.1 Statement of compliance

The financial statements have been prepared in accordance with Bangladesh Financial Reporting Standard (IFRSs), the Companies Act 1994, and other applicable laws and regulations.

2.2 Date of authorisation

The audited financial statements for the year ended 30 June 2022 were authorized by the Board of Directors on 02 February 2023.

2.3 Basis of measurement

The financial statements have been prepared on historical cost and going concern basis.

2.4 Functional and presentation currency

These financial statements are presented in Bangladesh Taka (BDT), which is both functional and presentation currency of the company. The figures in the financial statements have been rounded off to the nearest BDT.

2.5 Reporting period

These financial statements of the company cover a financial year from 1 July 2021 to 30 June 2022 and will be following consistently.

3. Summary of significant accounting policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

3.1 Property, plant and equipment

Recognition

The cost of an item of property, plant and equipment shall be recognized as an asset if, and only if;

- a) it is probable that future economic benefits will flow to the entity; and
- b) the cost of the item can be measured reliably.

Measurement

An item of property, plant and equipment qualifying for recognition is initially measured at its cost. Cost comprises expenditure that is directly attributable to the acquisition of the assets. The cost of self-constructed asset includes the following: the cost of materials and direct labour; any other costs directly attributable to bring the asset to a working condition for their intended use; and when the company has an obligation to remove the asset or restore the site, an estimate of the costs of dismantling and removing the items and restoring the site on which they are located.

Subsequent costs

- a) Repairs and maintenance expenditure is recognised as an expenditure when incurred.
- b) Replacement cost is capitalised, provided that the original cost of the items they replace is derecognised.

Derecognition

An item of property, plant and equipment is derecognised:

- a) upon disposal; or
- b) when no future economic benefits are expected from its use or disposal.

Any gain or loss on disposal of an item of property, plant and equipment (calculated as the difference between the net proceed from disposal and the carrying amount of the item) is recognised in statement of profit or loss and other comprehensive income.

Depreciation

Depreciation is commenced when the asset is in the location and condition necessary for it to be capable of operating in the manner intended. Property plant and equipment of Barapukuria Coal Mining Company Limited are depreciated using straight line method. Depreciation is charged for an asset from the date of purchase. Each significant part of an item of property, plant and equipment is depreciated separately, using their useful lives. If any residual value is considered for an asset on its expiry of expected life, the value is deducted from the cost to arrive at the depreciable amount. The residual value and useful life of the assets are reviewed in each year end. Depreciation is expressed in terms of percentage of cost of the related assets.

The annual depreciation rates applicable for different category of assets are:

	<u>2022</u>	<u>2021</u>
Shaft and under ground development	3.33%	3.33%
Civil engineering ,workshop, warehouse, administrative and welfare b	2.50%	2.50%
Plant and equipment	15%	15%
Freehold concrete of brick structure	2.5%	2.5%
Sheds and temporary structures	10%	10%
Walls and store yard / boundary wall	5%	5%
Other construction	2.5%	2.5%
Furniture and fixtures	10%	10%
Domestic appliance	15%	15%
Office equipment	15%	15%
Telecom and computer equipment	15%	15%
Workshop equipment	15%	15%
Electrical installation	15%	15%
Other equipment / survey	15%	15%
Medical equipment	15%	15%
Distribution / electric lines	5%	5%
Deep tube-well	10%	10%
Water pumps	20%	20%
Water pipelines and tanks	10%	10%
Motor vehicles	20%	20%
Unclassified U.G. telephone line	5%	5%

3.2 Intangible Assets

Recognition and Measurement

Expenditure on research activities is recognised in profit or loss as incurred.

Development expenditure is capitalised only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the company intends to and has sufficient resources to complete development and to use or sell the asset. Otherwise, it is recognised in profit or loss as incurred. Subsequent to initial recognition, development expenditure is measured at cost less accumulated amortisation and any accumulated impairment losses.

Subsequent costs

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditure, including expenditure on internally generated goodwill and brands, is recognised in profit or loss as incurred.

Amortisation

Amortisation is calculated to write off the cost of intangible assets less their estimated residual values using the straight-line method over their estimated useful lives, and is generally recognised in profit or loss.

The estimated useful lives of intangible asset is as follows:

Development cost (North-South extension study project)	10 Years
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3.3 Impairment

The carrying value of the company's assets other than inventories are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised whenever the carrying amount of the asset or its cash-generating unit exceeds its recoverable amount. Impairment losses, if any, are recognised in the statement of profit or loss and other comprehensive income.

3.4 Financial instruments

As per IFRS - 7 "Financial Instruments: Disclosures" all financial instruments are presented in a way so that users are enabled to evaluate the significance and nature and extent of risks arising from financial instruments to which the entity is exposed during the period and how the entity manages those risks.

Investment in fixed deposits

Investment in fixed deposits is shown in the financial statements at its cost and interest income is recognised quarterly and half yearly.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits with bank and financial institutions that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

Trade, other and inter-company receivables

Trade, other and intercompany receivables are recognised at original invoiced amount. Receivables are stated at netted off provision for bad and doubtful debt and written off. Provision is made in the financial statements considering the uncertainty of recovery at the date of the statement of financial position and bad debts are written off when the debt become finally irrecoverable based on assessment and judgment made by senior management of the company.

Trade payables

Trade payables are recognised at fair value.

Accruals

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amount due to employees.

3.5 Borrowing costs

Borrowings are classified into both current and non-current liabilities. In compliance with the requirements of IAS - 23 "Borrowing Costs," borrowing costs which are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of the cost of the respective assets. All other borrowing costs are expensed in the period in which they are incurred. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

3.6 Inventories

Inventories comprise of coals, materials, spares and consumable goods in the ordinary course of business within the company's normal operating cycle. The company complies with the principles of IAS - 2 "Inventories" and recognise inventories at the reporting date at lower of cost and net realisable value and without making up due allowance for any obsolescence and slow moving item. Cost of inventory is measured using average cost formula.

Valuation of Sedimented coal includes cost of transportation from water treatment plant to coal yard.

3.7 Provisions, contingent liabilities and contingent assets

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If a transfer of economic benefit is no longer probable the provision is reversed. Where the effect of time value of money is material, the amount of a provision is the present value of the expenditure required to settle the

Contingent liabilities

Contingent liabilities are possible obligations that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of more uncertain future events not wholly within the control of the entity; or a present obligation that arises from past events but is not recognised because:

- a) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
- b) the amount of the obligation cannot be measured reliably.

Contingent assets

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. Contingent assets are not recognised but a disclosure is made regarding those assets if it is probable that the assets will be realised.

3.8 Revenue recognition

Revenue is recognised when all of the following criteria are satisfied:

Sale of goods

In compliance with the requirements of IFRS 15 : Revenue from Contracts with Customers, Revenue is recognized when control is passed at a certain point in times. Following factors are considered to determine when control is passed:

- i) The entity has a present right to payment for the Goods;
- ii) The customer has legal title to the Goods;
- iii) The company has transferred physical possession of the Goods;
- iv) The customer has the significant risks and rewards related to the ownership of the Goods; and
- v) The customer has accepted the Goods.

The transaction price comprise sales price against sales including value added tax paid to the Government of Bangladesh. However, VAT included in sales is not considered as revenue as it is collected on behalf of customers.

3.9 Finance income

Finance income comprise interest income on funds invested in FDRs and SNDs.

3.10 Other income

This includes rental income, interest on house building loan and others.

3.11 Finance cost

Finance cost comprises interest expense on borrowings, overdrafts, etc. All borrowing costs are recognised in the statement of comprehensive income using the effective interest method.

3.12 Income tax

Income tax expense comprises both current tax and deferred tax. Income tax expense is recognised in the statement of profit or loss and other comprehensive income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity in accordance with the requirements of IAS 12: Income Taxes.

Current tax

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rate enacted or substantively enacted at the reporting date, and any adjustment to tax payable or receivable in respect of previous years. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income tax, if any. Current tax assets/liabilities are offset if certain criteria are met. It is measured using tax rates enacted or subsequently enacted at the reporting period. The applicable tax rate for Barapukuria Coal Mining Company Limited is currently 27.50% on tax basis of the Finance Act, 2022.

Deferred Tax

Deferred Tax has been computed and accounted for in compliance with IAS 12 : Income Taxes. The company's policy of recognition of deferred tax assets/liabilities is based on temporary differences (Taxable or deductible) between the carrying amount (Book value) of assets and liabilities for financial reporting purposes and its tax base, and accordingly, deferred tax income/expenses has been considered to determine net profit after tax.

A deferred Tax asset is recognized to the extent that it is probable that future taxable profit will be available, against which temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realized.

3.13 Statement of cash flows

Cash flows from operating activities are presented under indirect method in accordance with IAS - 7 "Statement of Cash Flows".



3.14 Contribution to workers' profit participation fund

This is required to be made in terms of section 234(1)(b) of Bangladesh Labour Act 2006 (as amended in 2013 & 2018). 5% of the net profit of each year, not later than nine (9) months from the close of that period, is required to be transferred to the fund. The proportion of the payment to the participation fund and the welfare fund being 80:10. The remaining 10% of the amount of the said 5% shall be paid by the company to the workers' welfare foundation fund, as formed under the provision of the Bangladesh Worker's Welfare Foundation Act 2006 (as amended in 2013). Out of 80% transferred to the participation fund, two-third has to be distributed in equal proportion to all the members (beneficiary) of the fund in cash and rest one-third has to be invested in accordance with the manner as stated in section 242 of that Act.

The company makes provision @ 5% of its net profit before tax as a contribution to workers' profit participation fund and recognise as expense.

3.15 Employee benefits

The company maintains a defined contribution plan (provident fund) and a retirement benefit plan (gratuity fund) for its eligible permanent employees.

Defined contribution plan (provident fund)

Defined contribution plan is a post employment benefit plan under which the company provides benefits to all of its permanent employees. All permanent employees contribute 10% of their basic salary to the provident fund and the company also makes contribution 8.33%. This fund is recognised by the National Board of Revenue (NBR).

Retirement benefit obligations (gratuity)

A defined benefit plan is a post-employment benefit plan (gratuity fund) other than a defined contribution plan. The obligation is one month's last basic salary or wages of the regular employees. The company operates an funded gratuity scheme, provision in respect of which is made annually covering all its permanent eligible employees.

3.16 Offsetting

The entity does not offset assets and liabilities or income and expenses, unless required or permitted by any IFRSs.

3.17 Depreciation Fund

The fund has been created as per Barapukuria Coal Mining Company Limited Depreciation Fund Policy. Initially the fund was created by Tk. 425.35 crore against the accumulated depreciation as per aforesaid policy. The subsequent transfer to the fund has been made depending on the availability of fund as per clause 4.00 (ii) of the Barapukuria Coal Mining Company Limited Depreciation Fund Policy but not exceeding the yearly depreciation so charged in the relevant year after maintaing 1:1 Liquidity Ratio.

An investment account named "Depreciation Fund Investment (Term Deposit)" has been maintained against the same amount of Fund balance.

3.18 Events after the reporting period

Events after the reporting date that provide additional information about the company's position at the reporting date are reflected in the financial statements. Events after the reporting period that are non-adjusting events are disclosed in the notes when material.



Amount in BDT	
2022	2021

4. Property, plant and equipment

This is made up as follows:

Cost

Opening balance	22,776,627,595	22,528,754,905
Addition during the year	462,064,865	640,835,084
Disposal/adjustment during the year	-	(392,962,393)
Closing balance (a)	23,238,692,460	22,776,627,595

Depreciation

Opening balance	13,865,955,431	13,015,921,879
Depreciation Charge for the year	886,748,428	861,849,894
Disposal/adjustment during the year	740,880	(11,816,342)
Closing balance (b)	14,753,444,739	13,865,955,431
Net book value (a-b)	8,485,247,721	8,910,672,164

Details are in Annexure - A.

5. Construction work in progress

Amount in Taka

Particulars	Balance as at 01-07-21	Cost		Balance as at 30-06-22	Balance as at 30-06-2021
		Addition During the Year	Transfer During the Year		
3 storied core sample building	12,528,207	3,517,775	16,045,982	-	12,528,207
4 storied School building	9,297,787	16,967,452	26,265,239	-	9,297,787
Total	21,825,994	20,485,227	42,311,221	-	21,825,994

6. Un-installed Capital Investment Equipments

This is made up as follows:

Opening balance	322,524,655	-
Addition during the year	-	322,524,655
Transfer to Property, Plant & Equipment	(312,625,980)	-
Closing balance	9,898,675	322,524,655

7. Un-installed Plant & Equipment

This is made up as follows:

Opening balance	66,828,318	-
Addition during the year	15,047,678	66,828,318
Transfer to Property, Plant & Equipment	(68,672,816)	-
Closing balance	13,203,181	66,828,318

8. Intangible Assets

This represents development cost of North-South extension study project which has been accounted for as per requirement of IFRS 6 and IAS 38:

Cost

Opening balance	-	-
Addition during the year	671,470,917	-
Closing balance	671,470,917	-

Accumulated amortisation

Opening balance	-	-
Amortisation during the year	67,147,092	-
Closing balance	67,147,092	-

Balance as at 30 June 2022

604,323,825	-
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Amount in BDT	
2022	2021

Development expenses of "Feasibility study for extension of existing underground mining operation of Barapukuria Coal Mine towards the southern & the northern side of the basin without interruption of the present production (2nd revised) " project incurred from BCMCL own fund. As per audit report on 30 June 2019 of the company total implementation expenses of the project was taka 672,510,107.92 which was recorded as own finance project expenditure of the company. Out of this amount taka 1,039,192.00 has been transferred as capital expenditure (Property, Plant & Equipment) and taka 671,470,915.92 has been transferred as Intangible Asset and decided to amortize the asset over the period of next 10 years starting from financial year 2021-2022 as per decision of 325th Board Meeting.

The basis for recognition of Intangible assets has been stated in note - 3.2

9. Own Finance Project

This consists of as follows:

North-South extension study project cost	672,510,109	672,510,109
Less: Transfer to intangible assets & property, plant & equipment	(672,510,109)	-
Feasibility study of Dighipara coal field project cost	1,938,366,738	1,938,366,738
	1,938,366,738	2,610,876,847

10. Depreciation fund investment (Term Deposit)

This is arrived at as follows :

Opening balance	7,242,137,635	6,385,614,500
Appropriation:		
<u>Add: Interest earned on investment</u>	398,342,709	251,396,546
<u>Add: Transferred from own fund investment</u>	488,405,719	681,584,935
	886,748,428	932,981,481
	8,128,886,063	7,318,595,981
<u>Less: Adjustment during the year</u>	-	(76,458,346)
Closing balance	8,128,886,063	7,242,137,635

Details are in Annex B.

11. Loan to employees

Non-current portion:

House building loan (note-11.1)	178,944,120	203,584,715
Motor cycle loan (note-11.2)	-	62,418
	178,944,120	203,647,133

Current portion:

House building loan (note-11.1)	24,640,595	22,580,730
Motor cycle loan (note-11.2)	62,418	63,462
	24,703,013	22,644,192
	203,647,133	226,291,325

11.1 House building loan

Non-current portion	178,944,120	203,584,715
Current portion	24,640,595	22,580,730
	203,584,715	226,165,445

Details are in Annex C.

11.2 Motor cycle loan

Non-current portion	-	62,418
Current portion	62,418	63,462
	62,418	125,880

12. Inventories

This consists of as follows:

Stock of Production Coal	-	-
Stock of Sedimented Coal	1,116,627	2,069,228
Store & spares - Consumables	412,645,240	423,162,019
Unused printing & stationery	1,189,654	-
	414,951,521	425,231,247



Amount in BDT	
2022	2021

Coal has been produced in this period (1st July 2021 to 30th June 2022) from underground 4,88,676.046 metric tons. In this period total 4,87,926.046 metric tons coal was delivered to BPDB, 750.00 metric tons used for BCMCL industrial boiler. So closing stock of production coal was nil.

Previously the sedimented coal that was being collected from Water Treatment Plant (WTP) was counted with production coal. From the financial year 2020-2021 sedimented coal have been counted separately as sedimented coal. That's why the opening stock of sedimented coal for this period was 5,289.68 metric tons. Sedimented coal has been collected in this period from WTP 2,341.64 metric tons and sales 3,800.00 metric tons. Taking consideration of the opening stock, coal collected from WTP & sales the quantity of closing stock of sedimented coal was 3,831.32 metric tons which found in the coal yard by measurement committee on 30 June 2022.

13. Trade and other receivables

This is made up as follows:

Trade receivables (Note-13.01)	1,203,834,980	3,171,780,404
Other receivables (Note-13.02)	197,667,191	161,078,591
	1,401,502,171	3,332,858,995

13.1 Trade receivables

Trade receivables are unsecured, considered good and recoverable within one year. Trade receivables disclosure as per Schedule-XI, Part-I, of the Companies Act, 1994 are as follows:

Receivables due below six months	1,203,834,980	3,115,673,223
Receivables due over six months	-	56,107,181
	1,203,834,980	3,171,780,404

Trade Receivable represents receivable from BPDB against sale of coal.

13.2 Other receivables

This consists of as follows:

Accrued interest on FDR (Note - 13.2.1)	127,272,680	130,038,655
Interest receivable on HBL	39,303,711	-
Sundry debtor (Anower Hossain)	50,165	-
VAT paid on behalf of BPDB	31,039,936	31,039,936
Other accounts receivable	700	-
	197,667,191	161,078,591

13.2.1 Accrued interest on FDR

Opening balance	130,038,655	73,289,612
Add: Interest accrued during the year	651,778,576	130,038,655
	781,817,231	203,328,267
Less: Received during the year	(654,544,551)	(73,289,612)
Closing balance	127,272,680	130,038,655

14. Advances, deposits and prepayments

Advances to:

Contractor (note 14.1)	1,151,742,533	-
Suppliers (note 14.2)	1,643,610	1,992,491

Advances against:

Material purchase (goods in transit) (note 14.3)	160,562,034	8,641,940
Advance against CD/VAT	1,963,754	-
Advance against expenses (note 14.4)	2,045,000	-
Incentive bonus advance (Annex-D)	23,706,432	18,078,507
Advance to Others (note 14.5)	36,795,954	37,273,830

Amount in BDT	
2022	2021

Deposits with:

Bangladesh Power Development Board	6,929,525	6,929,525
Linde Bangladesh Limited	360,000	360,000
DG, BMD	100,000	-
Bangladesh Telecommunications Company Limited	85,780	85,780
Prepayments (note 14.6)	3,239,712	1,333,640
	1,389,174,333	74,695,713

14.1 Contractor

XMC/CMC (foreign currency)	908,002,318	-
XMC/CMC (local currency)	238,858,482	-
	1,146,860,800	-
Foreign Exchange rate fluctuation Gain/(Loss)	4,881,733	-
	1,151,742,533	

The amount represents 5% (five percent) Advance payment/down payment of the basic contract price equal to US\$ 9,763,465.78 and 5% of the local component portion excluding spares, consumables, materials, Capital equipment & capital Investment equipment to Bangladeshi Taka 238,858,482.33. Total in Bangladeshi Taka 1,146,860,799.87 (foreign & local currency) as per clause no. GCC/PCC 78.1 & 78.4 of CEOMAW-2021 Contract No. BCMCL/CEOMAW-2021. Total Advance payment Taka 1,146,860,799.87 was adjusted in 42 monthly equal installments from 42 Interim payment certificates as per clause number GCC/PCC 78.4 of CEOMAW-2021 Contract No. BCMCL/CEOMAW-2021.

14.2 Suppliers (Pre-payment):

Jamuna Oil Company Limited	1,100,122	1,086,032
Connect Distributiob/Linde/BOC (Bangladesh) Limited	507,434	870,405
Madhapara Granite Mining Co. Limited	-	-
Telephone Shilpa Sangstha	36,054	36,054
	1,643,610	1,992,491

14.3 Material purchase (goods in transit)

Opening balance	8,641,940	6,660,553
Add: Addition during the year	160,562,034	2,751,056
	169,203,974	9,411,609
Less: Adjustment during the year	(8,641,940)	(769,668)
Closing balance	160,562,034	8,641,940

14.4 Advance against expenses

Kazi Ruhul Amin, Manager	300,000	-
Md. Safaet Ali, DM	195,000	-
Md. Akram Hossain Zishan, DM	350,000	-
Azmir Hossain Awlad, AM	600,000	-
Limon Islam, AM	600,000	-
	2,045,000	-

14.5 Others (Details in Annex-G)

Opening balance	37,273,830	4,792,270
Add: Addition during the year	2,780,152	35,536,991
	40,053,982	40,329,261
Less: Adjustment during the year	(3,258,028)	(3,055,431)
Closing balance	36,795,954	37,273,830

14.6 Prepayments

Security guards salary (Anser)	1,336,018	1,333,640
Jibon Bima Corporation	1,903,694	-
	3,239,712	1,333,640

Amount in BDT	
2022	2021

15. Investment in fixed deposit

This is arrived at as follows:

Opening balance	3,373,354,286	3,502,184,977
Add: Addition During the year	315,000,000	1,030,000,000
Add: Income During the year	209,880,428	204,085,026
Add: Opening accrue interest	-	73,289,612
Add: Transfer from Depreciation fund	-	203,141,719
	3,898,234,714	5,012,701,333
Less: Closing accrue interest	-	48,731,623
Less: Encashed during the year	1,095,848,945	1,566,322,684
Less: TDS & Excise duty	22,583,144	24,292,741
Less: Transfer to Depreciation fund	488,405,719	-
Closing balance	2,291,396,905	3,373,354,286

Details in Annexure - E

16. Inter-company current account

This consists of as follows:

Sylhet Gas Field Co. Ltd.	-	8,733
BAPEX	19,115	19,115
MGMCL	-	(266,020)
Bakharabad Gas distribution co. Ltd.	-	35,560
PGCL	557,670	2,170,348
Titas Gas T & D Co. Ltd.	14,330	14,330
GTCL	(16,298)	(16,298)
Projects:		
J.L.M.C	427,252	427,252
Jamalgonj Coal Field	5,616,127	5,616,127
	6,618,196	8,009,147

17. Cash and cash equivalents

This consists of as follows:

Cash in hand	113,000	93,000
Cash at bank (note 17.1)	3,028,423,657	607,564,807
	3,028,536,657	607,657,807

17.1 Cash at bank

Name of bank	SND account no.		
Rupali Bank Limited	0422024000007	1,803,490	4,674,356
Agrani Bank Limited	0200002127447	2,178,685,575	101,659,963
Janata Bank Limited	0100031528733	191,068,233	20,326,038
IFIC Bank Limited	1017127133041	525,983,075	375,094,909
Janata Bank Limited	0100001503426	8,511,070	1,513,883
Sonali Bank Limited	1831736000032	122,372,213	104,295,658
		3,028,423,657	607,564,807

18. Share capital

This represents :

Authorised:

700,000,000 ordinary shares of BDT 10 each	7,000,000,000	7,000,000,000
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Issued:

391,630,480 ordinary share of BDT 10 each	3,916,304,800	3,156,303,400
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Composition of shareholding:

Name of shareholder	Number of shares	Amount in BDT	
		2022	2021
		Percentage (%)	Amount BDT
Nazmul Ahsan, Chairman, Petrobangla	1	0%	10
A K M Benjamin Riazi, Director, Petrobangla	1	0%	10
Md. Altaf Hossain, Director, Petrobangla	1	0%	10
Engr. Md. Shaheenur Islam, Director, Petrobangla	1	0%	10
Engr. Ali Mohd. Al-Mamun, Director, Petrobangla	1	0%	10
Engr. Ali Iqbal Md. Nurullah, Director, Petrobangla	1	0%	10
Ruchira Islam, Secretary, Petrobangla	1	0%	10
Petrobangla	391,630,473	100%	3,916,304,730
	391,630,480	100%	3,916,304,800

19. Share money deposit

Opening balance	760,000,705	760,000,705
Add: Addition during the year	-	-
	760,000,705	760,000,705
Less: Adjustment during the year	760,000,705	-
Closing balance	-	760,000,705

20. Retained earnings

This is arrived at as follows:

Opening balance	8,318,868,322	9,335,309,729
Adjustment for effect of deferred tax		(2,153,116,374)
Opening Balance- Restated		7,182,193,355
Prior year's excess/(under) in Incentive Bonus	-	3,481,452
Adjustment for share allotment	5	-
Prior year's excess/(under) CWIP & other	-	11,816,342
Add: Net profit for the year	1,168,709,465	2,177,900,309
	9,487,577,791	9,375,391,457
Less: Dividend paid FY: 2020-21	-	(200,000,000)
Coal sale adjustment FY: 2019-20	(8,983,998)	
Prior year adjustment of foreign exchange fluctuation gain/(Loss)	(6,619,438)	
Transfer to depreciation fund	(886,748,428)	(856,523,135)
Closing balance	8,585,225,927	8,318,868,322

21. Depreciation fund

This is arrived at as follows:

Opening balance	7,242,137,635	6,385,614,500
Add: Addition during the year	886,748,428	932,981,481
	8,128,886,063	7,318,595,981
Less: Adjustment during the year	-	76,458,346
Closing balance	8,128,886,063	7,242,137,635

The basis for recognition of Depreciation Fund has been stated in note - 3.17

22. ADP loan interest

This represents interest on loan for:

(a) Barapukuria Coal Mine Project (BCMP)	1,165,551,605	1,165,551,605
(b) Compensation package for rehabilitation the affected people of Barapukuria Coal Mine (Central part) prokolpo.	95,490,789	95,490,789
	1,261,042,394	1,261,042,394

23. XMC retention money

Opening balance	1,067,248,750	846,615,158
Add: Addition during the year	196,187,777	220,633,592
Add: Exchange (Gain)/Loss	102,667,971	-
	1,366,104,499	1,067,248,750
Less: Paid during the year	-	-
Closing balance	1,366,104,499	1,067,248,750

The amount represents 10% (ten percent) for 3rd contract & 5% (five percent) for 4th contract retention against the monthly payment of services received.

Amount in BDT	
2022	2021

24. Deferred tax liabilities

Deferred tax liabilities recognized in accordance with the provisions of IAS 12: Income taxes, is as follows:

30 June 2022		
Carrying Amount	Tax Base	Temporary difference
Carrying amount of Property, Plant & Equipment excluding permanent differences	6,376,926,665	5,763,848,492
Applicable Tax Rate		27.50%
Deferred Tax (Assets)/Liabilities		1,585,058,335

30 June 2021		
Carrying Amount	Tax Base	Temporary difference
Carrying amount of Property, Plant & Equipment excluding permanent differences	6,802,351,108	6,487,001,703
Applicable Tax Rate		30%
Deferred Tax (Assets)/Liabilities		1,946,100,511

24.1. Deferred Tax Income is arrived at as follows:

Closing Deferred Tax Assets/(Liabilities)
(-) Opening Deferred Tax Assets/(Liabilities)
Deferred Tax (Income)/Expenses for the year

Amount in BDT	
2022	2021
1,585,058,335	1,946,100,511
1,946,100,511	2,153,116,374
(361,042,176)	(207,015,863)

25. Trade and other payables

This is made-up as follows:

Trade payables (Note 25.1)	468,440,748	790,309,597
Other payables (Note 25.2)	5,049,186	4,626,473
	473,489,933	794,936,070

25.1 Aging of Trade payables are given below:

Payables due below six months	47,437,618	102,148,202
Payables due over six months	421,003,130	688,161,395
	468,440,748	790,309,597

25.2 Other payables

This represents:

Sundry Creditors	3,187,455	2,552,317
Other Payable	1,861,731	2,074,156
	5,049,186	4,626,473

26. Current account with Petrobangla

Opening balance	47,474,894	47,474,894
Add/Less: Addition/Adjustment during the year	-	-
	47,474,894	47,474,894
Closing balance	47,474,894	47,474,894

27. Other liabilities

This consists of as follows:

Security deposit (note 27.1)	5,024,067	1,728,139
VAT on sale of coal	57,333,938	151,045,626
	62,358,005	152,773,765



27.1 Security deposit

Opening balance

Add: Addition during the yearLess: Adjustment during the year

Closing balance

Details are in Annex F.

Amount in BDT	
2022	2021
1,728,139	2,281,711
<u>4,200,664</u>	<u>3,035,398</u>
5,928,803	5,317,109
<u>(904,736)</u>	<u>(3,588,970)</u>
<u>5,024,067</u>	<u>1,728,139</u>

28. Provision and accrued expenses

This is made-up as follows:

Provision for expenses (Note - 28.1)

Provision for gratuity (Note - 28.2)

Provision for WPPF (Note - 28.3)

2,324,175,625	2,269,418,871
367,736	406,585
<u>89,390,799</u>	<u>133,534,744</u>
<u>2,413,934,161</u>	<u>2,403,360,200</u>

28.1 Provision for expenses

Mining operation cost

Royalty expense

Electricity bill

Incentive bonus

Consultancy fee

Audit fee

Telephone bill

Donation/CSR

Advertisement expense

Security expense

Out Sourcing Wages

Staff Overtime

Rent

Spare & consumable

Petrol, Oil & Lubricants

Pre-shipment

Petrobangla Service charge

Legal Expenses

Leave Salary

Newspaper

R & M vehicle

R & M Office Equipment

R & M Plant & Machinery

UG Allowance

WASA Bill

Stationary & Printing

Wages

Miscellaneous expense

1,920,348,549	1,516,029,318
233,273,215	342,297,601
33,459,620	38,665,257
27,912,913	17,317,003
24,853,003	11,232,085
552,000	241,500
99,744	111,425
2,569,000	13,078,920
196,869	10,000
1,112,823	2,133,094
4,384,328	4,826,717
264,292	293,130
15,000	25,800
24,481,272	2,760,875
529,736	427,798
1,517,626	2,753,004
-	274,448,000
17,250	-
45,724,262	39,717,083
33,466	-
202,000	-
-	36,000
55,000	2,141,000
21,775	25,131
7,402	2,324
2,960	833,706
2,520	12,100
2,539,000	
<u>2,324,175,625</u>	<u>2,269,418,871</u>

28.2 Provision for gratuity (Deputed employees from JLMC)

Opening balance

Add: Provision made for the yearLess: Paid during the year

Closing balance

406,585	406,585
-	
<u>406,585</u>	<u>406,585</u>
<u>(38,849)</u>	<u>-</u>
<u>367,736</u>	<u>406,585</u>

28.3 Provision for WPPF

Opening balance

Add: Provision made during the year (note- 35)Less: Paid during the year

Closing balance

133,534,744	142,926,267
76,037,325	133,534,744
<u>209,572,069</u>	<u>276,461,011</u>
<u>(120,181,270)</u>	<u>(142,926,267)</u>
<u>89,390,799</u>	<u>133,534,744</u>

Amount in BDT	
2022	2021

29. Current Tax Liabilities/ (Assets)

This is arrived at as follows :

Opening balance	761,148,045	882,362,234
<u>Add: Addition during the year (note 29.2)</u>	<u>595,958,413</u>	<u>761,148,045</u>
	1,357,106,458	1,643,510,279
<u>Less: Adjustment during the year</u>	<u>(761,148,045)</u>	<u>(882,362,234)</u>
	595,958,413	761,148,045
Closing balance	595,958,413	761,148,045
Less- Advance Income Tax	(520,084,307)	(688,430,558)
Closing Balance	75,874,106	72,717,487

29.1 Advance Income Tax

Opening balance	688,430,558	828,145,747
<u>Add: Addition during the year (note 29.1.1)</u>	<u>520,084,307</u>	<u>477,079,624</u>
	1,208,514,865	1,305,225,370
<u>Less: Adjustment during the year</u>	<u>(688,430,558)</u>	<u>(616,794,812)</u>
Closing balance	520,084,307	688,430,558

29.1.1 Addition during the year

Advance income tax-u/s-64	448,070,297	415,468,719
Tax deducted at source	72,014,010	61,610,905
	520,084,307	477,079,624

29.2 Current Tax Expense

This represents the amount of corporate income tax which is higher of 27.50% on taxable profit, 0.60% of gross receipt and income tax deducted at source under section 82C of Income Tax Ordinance (ITO) 1984 imposed by the Government through Finance Act 2022, calculated as under:

Taxable Income	2,167,121,501	2,537,160,150
27.50% on taxable profit (A)	<u>595,958,413</u>	<u>761,148,045</u>
Gross received		
Revenue	6,530,326,333	8,319,931,904
Other income	119,633,786	21,345,444
Finance income	719,110,237	766,146,706
	<u>7,369,070,356</u>	<u>9,107,424,053</u>
0.60% (point six zero %) of gross receipt (B)	<u>44,214,422</u>	<u>54,644,544</u>
Applicable corporate income tax for the year- higher of A and B	595,958,413	761,148,045
Adjustment for (over)/under provision in previous year	41,083,468	(194,872,341)
Income tax expense for the year	637,041,881	566,275,704

Amount in BDT

2022	2021
------	------

30. Revenue

This represents sale of coal to:

BPDB	6,530,326,333	8,319,762,634
Others	-	169,270
	6,530,326,333	8,319,931,904

Revenue from sales to BPDB earned by delivering 487,926.046 metric tons coal in 2022 and 7,53,362.850 metric tons in 2021. Details of sales is given below:

Sl. No.	Period	Quantity (M.T)	Total Amount (Taka)	VAT @ 5%	Sales Price with VAT (Taka)
	BPDB:				
1	July'2021	67,197.330	742,093,714	37,104,686	779,198,400
2	August'2021	-	-	-	-
3	September'2021	-	-	-	-
4	October'2021	18,124.489	202,042,741	10,102,137	212,144,878
5	November'2021	56,157.419	626,744,875	31,337,244	658,082,119
6	December'2021	76,318.779	851,755,733	42,587,787	894,343,520
7	January'2022	73,359.432	1,111,013,926	55,550,696	1,166,564,622
8	February'2022	23,234.260	351,878,220	17,593,911	369,472,131
9	March'2022	89,545.323	1,359,298,003	67,964,900	1,427,262,903
10	April'2022	77,955.313	1,186,791,685	59,339,585	1,246,131,270
11	May'2022	761.689	11,951,206	597,559	12,548,765
12	June'2022	5,272.012	86,756,230	4,337,811	91,094,041
	Grand Total	487,926.046	6,530,326,333	326,516,316	6,856,842,649

Price of coal has been revised from USD 130 to USD 176 through office order no. 28.02.0000.028.37.003.15.96/1(9) dated 05 January 2023 by the Ministry of Power, Energy and Mineral Resources (Energy and Mineral Division). The effect of rate change has been in force from 01 January 2022.



		Amount in BDT	
		2022	2021
31. Cost of sales			
This is made-up as follows:			
Opening stock (Production Coal)	00 M. T.	-	-
Opening stock (Sedimented Coal)	5,289.68 M. T.	2,069,228	37,834,158
Add : Materials, spare & consumables (31.1)		44,269,618	210,454,269
Other production cost (31.2)		32,380,949	28,840,891
Management & production cost(XMC)		2,849,219,094	3,007,179,307
Repair & Maintenance(31.3)		5,739,164	7,244,696
Operational expenses (31.4)		157,414,374	127,719,999
Depreciation		863,944,654	840,502,360
CD/VAT		53,643,163	221,834,952
Electricity bill		402,200,186	419,730,462
Consultancy service		56,096,087	45,263,756
LC charge & commission		2,175,360	-
Royalty for coal Production		751,146,909	957,547,379
		<u>5,218,229,558</u>	<u>5,866,318,070</u>
		5,220,298,786	5,904,152,228
Less: Internal Coal Use	750.00 M.T.	7,829,250	4,668,445
Less: Closing stock (Production Coal)	00 M.T.	-	-
Less: Closing stock (Sedimented Coal)	3,831.32 M.T.	1,116,627	2,069,228
		<u>5,211,352,909</u>	<u>5,897,414,555</u>
31.1 Materials, Spare & Consumable:		122,408,572	
Opening balance 01.07.21		423,162,019	499,713,516
Add. Purchase during the year :			
Materials purchase for coal production		24,544,898	127,869,370
Power and fuel		9,207,941	5,896,249
Phase Development materials		-	137,153
		<u>33,752,839</u>	<u>133,902,772</u>
		456,914,858	633,616,288
Less: Closing stock 30.06.22		412,645,240	423,162,019
		<u>44,269,618</u>	<u>210,454,269</u>
31.2 Other Production Cost			
Mining allowance officer		29,908,699	26,109,596
Mining allowance staff		2,053,326	2,165,897
Wages of casual labour/Wages		75,050	26,980
Outsourcing staffs salaries		2,115	308,964
Underground allowance		341,759	229,454
		<u>32,380,949</u>	<u>28,840,891</u>
31.3 Repair & Maintenance			
R & M machinery & equipments		5,739,164	7,244,696
		<u>5,739,164</u>	<u>7,244,696</u>
31.4 Operational Expenses			
<u>Pay and allowances - Support Personnel :</u>			
Basic Salary-Off- Opt		49,644,790	41,359,036
Basic Salary-Staff-Opt.		3,443,289	3,396,653
Boishakhi Allow. - Off. - Opt.		725,766	676,779
Boishakhi Allow. - Staff - Opt.		-	44,027
Domestic Aid Allow. -Opt.		195,948	219,034
Education Subsidy - Off- Opt.		521,748	499,100
Education Subsidy - Staff- Opt.		122,058	122,700
Festival Bonus- Off.- Opt		6,924,604	5,879,968
Festival bonus- Staff- Opt		476,508	473,190
Gas Allow-Off-Opt		1,153,137	962,422
Gas Allow-Staff-Opt		196,576	202,725

Amount in BDT	
2022	2021

Gratuity Opt- Officer	9,216,827	2,612,508
Gratuity Opt- Staff	269,814	245,285
Health Hazard Allowance - Opt (Staff)	510,289	524,784
Health Hazard Allowance (Officer) - Opt	7,471,200	6,526,564
House Rent Allow.- Off-Opt	17,478,644	15,344,234
House Rent Allow.-Staff-Opt	1,497,943	1,470,348
Incentive Bonus-Off- Opt.	5,639,223	3,205,962
Incentive Bonus-Staff- Opt.	810,355	792,905
Leave Encashment-Off- Opt.	3,880,632	14,872,156
Leave Encashment-Staff- Opt.	318,254	6,359,244
LFA-Opt.	3,033,050	2,723,948
Liveries and Uniform-Off- Opt.	1,945,890	1,899,282
Liveries and Uniform-Staff- Opt.	212,920	197,900
Medical Allowance- Off- Opt	1,750,518	1,472,600
Medical Allowance- Staff-Opt.	300,480	318,000
Staff Overtime Opt.	1,479,626	1,350,017
Washing Allowance-Off- Opt.	175,845	134,678
Washing Allowance-Staff- Opt.	28,517	31,300
	119,424,450	113,917,350

Other Support Cost:

Development Cost	24,840	33,120
Charge Allow. - Opt.	61,758	119,460
Company Contri.to Pension Fund - Opt	128,160	244,110
Contribution to PF - Opt	1,891,040	372,308
Employees Tea Expense - Opt		242,390
Entertainment Allowance-Opt.	100,494	61,900
Entertainment-Local-Opt	139,677	28,595
Group Insuranc Prem. Opt.	-	180,182
Land & Land Development Tax-Opt.	2,191,141	
License & Other Fees-Opt.	361,980	96,026
Lunch Subsidy-Off-Opt	1,099,626	526,690
Lunch Subsidy-Staff-Opt	195,016	229,316
Medical Expenses-Opt	689,515	600,185
Mining Lease Fee-Opt.	2,282,750	2,751,241
Miscellaneous Expenses-Opt.	16,669,463	720,081
Network Service/ Internet	75,375	136,575
Other Honorarium/ Exgratia	4,510,891	4,473,721
Other Transport Hire	118,950	244,078
PF Other - Opt	2,834,725	68,815
POL for Transport-Opt.	47,612	8,050
Postage- Opt	3,238	2,546
Recreation Leave Opt	177,090	88,420
R & M Passenger Vehical-Opt.	1,229,435	938,101
Stationary & Printing - Opt.	179,647	629,322
TA/DA-Officer-Opt	1,214,022	623,452
TA/DA- Staff-Opt	28,411	4,992
Vehicle Tax & License -Opt.	48,014	-
Repair & maintainance cost-Opt.	1,097,806	
Newspaper	33,466	
Crockeries and cutlery	21,890	
Mud Transport	533,891	378,973
	37,989,923	13,802,649
	157,414,374	127,719,999

Amount in BDT	
2022	2021

32. Administrative and selling expenses

Pay and allowances - Support Personnel:

Basic Salary-Off- Adm	29,345,979	28,903,769
Basic Salary-Staff-Adm	2,248,826	2,547,289
Boishaki Allowance - Adm -Off	700,130	574,085
Boishaki Allowance - Adm -Staff		52,575
Domestic Aid Allowance - Adm	130,633	92,268
Education Subsidy - Adm- Off	376,233	333,400
Education Subsidy - Adm- Staff.	78,232	83,300
Festival Bonus - Adm - Off.	5,764,226	5,554,108
Festival Bonus - Adm - Staff	603,452	579,830
Gas Allowance- Off-Adm	771,198	603,228
Gas Allow - Staff- Adm	128,043	142,075
Gratuity - Adm - Officer	6,483,949	3,351,026
Gratuity - Adm - Staff	986,532	367,928
Health Hazard Allowance - Off-Adm	165	2,640
Health Hazard Allow - Staff -Adm	6,627	19,810
House Rent Allow.-Off-Admin	11,895,286	10,341,670
House Rent Allow.-Staff-Admin	978,907	1,134,946
Incentive Bonus - Adm- Off.	3,389,272	2,821,382
Incentive Bonus - Adm- Staff	773,570	560,574
Leave Encashment - Adm - Off	2,639,977	11,077,398
Leave Encashment - Adm - Staff	331,956	3,321,784
LFA - Adm	3,677,440	3,475,162
Liveries & Uniform - Off.Adm	4,402,960	1,940,958
Liveries & Uniform -Staff- Adm	995,920	423,790
Medical Allowance - Off. - Adm	1,196,140	1,016,443
Medical Allowance - Staff. - Adm	189,585	216,167
Overtime- adm	1,820,111	1,737,570
Security Expenses Adm.	27,754,409	32,828,007
Washing Allowance - Adm - Off	117,140	101,552
Washing Allowance - Adm - Staff	18,906	82,410
	107,805,804	114,287,144

Repair and Maintenance Cost :

R & M office buildings	4,746,244	2,118,720
R & M residential buildings	48,417	35,688
R & M other building	450,797	682,100
R & M office furniture	25,155	103,337
R & M office equipment	858,754	821,988
	6,129,367	3,761,833

Other Support Cost :

Advertisement - Press - Adm	107,750	241,663
Advertisement - Tender (Adm)	1,204,139	928,729
Amortization of Deferred Expenditure	67,147,092	55,046,554
Annual General Meeting Expenses	5,698,692	2,609,332
Bus Hire for Staff - Adm	-	4,050
Cable TV Rent	31,300	13,500
Charge Allowance - Adm	41,173	79,640
Company Contr. to Pension Fund - Adm	118,368	208,479
Contr. to PF - Adm	1,244,844	1,414,028
Crockery & Culterise - Adm	155,686	-
CSR	23,502,376	74,520,295
Directors Honorium	1,390,000	970,000
Donation	13,452,000	-
Employees Tea Expense - Adm	98,390	136,632
Entertainment Allowance - Adm	1,286,833	1,256,950
Entertainment - Local-Adm	276,000	241,500
External Audit Fee	1,930,610	3,188,608
Group Insurance Prem. - Adm		

	Amount in BDT	
	2022	2021
Internal Coal Use	7,829,250	4,668,445
Internet Service/ Network Service- Adm	1,013,404	188,575
Linen	285,390	-
Legal Expenses Adm.	2,036,295	2,156,375
License & Other Fees - Adm	25,633	3,247,765
Lunc Subsidy - Adm - Off.	733,084	689,496
Lunc Subsidy - Adm - Staff.	129,744	148,904
Medical Expense - Adm	459,531	410,812
Miscellaneous Expenses - Adm	6,988,087	2,407,433
News Paper, Books & Periodical-General	216,357	37,951
Non-Capitalised Equipment and Appliance		-
Office Rent Other	345,600	197,850
Office Rent (Petrobangla)	3,289,092	3,300,822
Other Allowance - Adm	1,140	258,904
Other Honorarium - Adm	6,562,400	5,678,814
Petrobangla Service Charge	115,552,000	150,000,000
PF Other Adm.	1,986,850	41,344
POL for Transport - Adm	5,413,466	4,198,101
Postage - Adm	2,444	8,553
Recreation Leave - Adm - Staff	238,680	385,170
R & M Passenger Vehicle - Adm	3,450,986	1,766,706
Stationery & Printing for Office - Adm	542,911	857,691
TA/DA - Officer- Adm	1,628,227	1,075,931
TA/DA Staff- Adm	128,863	137,734
Telephone/ Mob. - Adm.	1,091,674	1,028,412
Training & Education - Foreign - Adm		-
Training & Education - Local - Adm	2,186,592	2,081,293
VAT on auction goods	364,387	943,933
Vehicle Insurance- Adm	622,061	759,443
Vehicle registration & License - Adm	857,504	315,610
WASA Bill	29,689	28,272
Depreciation-Adm.	22,803,774	21,347,534
Consultancy Service	3,817,383	-
Electricity Bill Business- Adm	136,446	130,775
Other Adm Expenses	2,347,615	1,824,473
School operating Expenses	7,416,457	
Outsourcing Workers Wages- Adm	55,631,157	62,268,958
Wages- Adm	238,590	148,330
Other Office Consumable/ Electric Goods	2,342,485	2,353,691
	376,430,500	415,954,060
	490,365,671	534,003,037



Amount in BDT	
2022	2021

33. Other income

This consists of as follows:

Rental income	269,590	71,430
Interest on house building & MC loans	39,988,769	886,920
Other penalties & fine received	400,885	237,715
House rent	5,773,494	5,293,536
Reimbursements of electricity bill	2,828,916	3,198,080
Sales of promotional materials/ Rocks	14,637,854	10,622,152
Sales of sedimented coal	54,522,400	-
Others	1,211,878	1,035,611
	119,633,786	21,345,444

34. Finance income

This consists of as follows:

Interest on FDR	651,778,576	707,308,104
Interest on SND	67,331,661	39,328,908
Foreign exchange gain	-	19,509,695
	719,110,237	766,146,706

35. Finance expense

Interest on SGFL Loan
Bank charge
Foreign exchange loss

Interest on SGFL Loan	-	1,982,869
Bank charge	3,970,198	3,328,698
Foreign exchange loss	142,635,084	-
	146,605,282	5,311,567

36. Contribution to workers' profit participation fund

	76,037,325	133,534,744
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This represents statutory contribution by the company as per Bangladesh Labour Act 2006 (amendment in 2013 & 2018). The amount is computed @ 5% of net profit before tax.

37. Related Party Disclosures

During the year the Company carried out a number of transactions with related parties in the normal course of business on an arm's length basis. Name of those related parties, nature of those transactions and their total value have been shown in the table below in accordance with IAS 24 "Related Party Disclosures".

Name of Related Parties	Relationship	Nature of Transactions	Value of Transactions	Balance as on 30 Jun 2022
Petrobangla	Parent Company	Current Account	-	(47,474,894)
		Service Charge	(274,448,000)	-
Sylhet Gas Field Co.Ltd	Common Ownership	Exp. Reimbursement	8,733	-
JLMC		Project Cost	-	4,27,251.84
BAPEX		Exp. Reimbursement	-	19,115
MGMCL		Exp. Reimbursement	(2,66,019.70)	-
Bakharabad Gas		Exp. Reimbursement	35,560	-
Jamalgonj Coal Field		Project Cost	-	56,16,127.00
PGCL		Exp. Reimbursement	1,612,678	557,670
Titas Gas T & D Co.Ltd		Exp. Reimbursement	-	14,330
GTCL		Exp. Reimbursement	-	(16,298)

38. Financial risk management

Financial risk factors

The company's primary exposure to credit risk arises through its interest receivables from FDR. At the reporting date, there was no significant credit risk observed.

Liquidity risk

The company monitors its short-term liquidity risk at operation level. The company has implemented a monthly rolling forecasting payment plan.

The table below analyses the company's financial liabilities that will be settled on a net basis, into relevant maturity groupings based on the remaining period at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows.

At 30 June 2022	Less than 1 year	1-2 years
Trade and other payables	(321,868,850)	687,591,604
Provision for income tax	595,958,413	761,148,045

Market risk

Market risk is the risk that any change in market prices, such as market price of coal, foreign exchange rates and interest rates will affect the company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

The company faces market price of coal risk and interest maintaining financial instrument for the company is the FDR account maintained by the company with its banks. Historically, market price and interest rates for such issues show little fluctuation. Market price risk and interest rate risk for the company is therefore insignificant.

Capital management

The company's objectives are to safeguard the company's ability to continue as a going concern in order to provide benefits to their stakeholders and to maintain an optimal capital structure to reduce the cost of In order to maintain or adjust the capital structure, the company may adjust the amount of dividends paid to its shareholders or sell assets to reduce debts.

The company's gearing ratio has been updated and calculated as net debt divided by total capital. Net debt is calculated as total borrowings, as shown in the statement of financial position less cash and cash equivalents. Total capital is calculated as equity, as shown in the statement of financial position, plus net

However, there was no debt outstanding as at 30 June 2022.

Fair value estimation

The carrying values of applicable financial instruments represent their fair values.

39. Concentration of credit risk and major customers

The company markets its coal principally to PDB and others. As of 30 June 2022 and 2021, trade accounts receivable from BPDB totaled approximately BDT 76,554,346 and BDT 3,171,780,404.00 respectively. Credit is extended based on an evaluation of the customer's financial condition. Credit losses are provided for in the financial statements which is historically minimal. The Company is committed under long-term contracts to supply coal that meets certain quality requirements at specified prices.

40. Claim not acknowledged as debt

There was no claim against the company which is to be acknowledged as debt as at 30 June 2022.

41. Number of employees and top management remuneration

- The company employed 193 permanent employees, 1 contractual employees and 252 third parties employees during the year 2021-2022. Each of the employees is being paid BDT 8,250.00 (basic) or above per annum.
- Twenty board meetings (321th to 340th) were held in the financial year 2021-2022. Board meeting attendance fee was BDT 10,000 for per member at per meeting.



42. Capital commitments

There is no capital expenditure commitments as at 30 June 2022.

43. Others

- 43.1 Figures relating to the previous year included in this report have been rearranged, wherever considered necessary, to make them comparable with those of the current year, without causing any impact on the operational result and value of assets and liabilities as reported in the financial statements.
- 43.2 Figures in these notes and in the annexed financial statements have been rounded off to the nearest BDT.
- 43.3 These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.



General Manager
(Finance & Accounts)



Secretary



Director



Managing Director

Dhaka, Bangladesh
Date: 02 February 2023

Barapukuria Coal Mining Company Limited
Schedule of property, plant and equipment
As at 30 June 2022

Annexure - A

Category of asset	Balance as at 01 July 2021		Addition		Disposal/adjustment		Total at 30 June 2022		Rate	Upto 01 July 2021		Charge for the year		Adjustment/Transfer to Dep. Fund		Total to 30 June 2022		Written Down Value as at 30 June 2022			
	BDT		BDT		BDT		BDT			BDT		BDT		BDT		BDT		BDT		BDT	
	BDT		BDT		BDT		BDT			BDT		BDT		BDT		BDT		BDT		BDT	
Mining																					
Shaft and under ground development	5,718,329,868	-	-	-	-	-	5,718,329,868	0	0	2,969,954,824	190,420,385	-	3,160,375,209	2,557,954,659							
Civil engineering ,workshop, warehouse, administrative and welfare building	1,587,621,474	-	-	-	-	-	1,587,621,474	0	0	619,037,307	39,690,537	-	658,727,844	928,893,630							
Plant and equipment	11,039,878,891	69,645,816	-	-	-	-	11,109,524,707	0	0	9,693,941,813	333,429,696	-	10,027,371,509	1,082,153,198							
Capital Investment Equipment	1,680,168,920	312,625,980	-	-	-	-	1,992,794,900			282,993,876	300,404,036	-	583,397,913	1,409,396,987							
	20,025,999,152	382,271,796	-	-	-	-	20,408,270,948			13,565,927,820	863,944,654	-	14,429,872,474	5,978,398,474							
Administrative																					
Free hold Land	2,036,399,034	-	-	-	-	-	2,036,399,034	Nil	Nil	-	-	-	-	2,036,399,034							
Leasehold Land	534,058	-	-	-	-	-	534,058	Nil	Nil	-	-	-	-	534,058							
Land infrastructure	71,387,964	-	-	-	-	-	71,387,964	Nil	Nil	-	-	-	-	71,387,964							
Freehold Concrete & Brick Structure	279,415,342	42,747,581	-	-	-	-	322,162,923	2.5%	2.5%	79,265,736	6,993,362	-	86,259,098	235,903,825							
Sheds & Temporary Structure	17,144,706	-	-	-	-	-	17,144,706	0	0	9,553,474	1,483,771	-	11,037,245	6,107,461							
Walls & Store Yards	34,901,862	-	-	-	-	-	34,901,862	0	0	20,343,836	1,483,521	-	21,827,357	13,074,505							
Other Construction	102,863,682	4,982,479	-	-	-	-	107,846,161	2.5%	2.5%	22,383,759	2,624,801	-	25,008,560	82,837,601							
Furniture & Fixture	21,313,150	3,332,528	-	-	-	-	24,645,678	10%	10%	15,698,972	1,759,022	-	17,632,008	7,013,670							
Domestic Appliances	2,912,783	73,812	-	-	-	-	2,986,595	15%	15%	2,289,540	123,818	-	2,413,358	573,237							
Office Equipment	34,625,593	4,258,490	-	-	-	-	38,884,083	15%	15%	28,284,917	2,633,542	-	31,049,149	7,834,934							
Telecom & Coml Equipment	22,607,670	5,173,662	-	-	-	-	27,781,332	15%	15%	16,415,900	1,554,622	-	18,406,698	9,374,634							
Workshop Equipment	675,797	-	-	-	-	-	675,797	15%	15%	675,791	-	-	675,791	6							
Electric Installation	22,780,326	-	-	-	-	-	22,780,326	15%	15%	14,212,327	2,456,822	-	16,669,149	6,111,177							
Other Equipment	213,660	-	-	-	-	-	213,660	15%	15%	213,657	-	-	213,657	3							
Distribution Line/ Elec Line	11,556,529	-	-	-	-	-	11,556,529	0	0	6,454,360	360,409	-	6,814,769	4,741,760							
Surgical/Medical Equipment	97,790	-	-	-	-	-	97,790	15%	15%	97,789	-	-	97,789	1							
Tubewell & Pond	2,424,806	-	-	-	-	-	2,424,806	10%	10%	2,310,225	55,994	-	2,366,219	58,587							
Water Pump	15,818,108	-	-	-	-	-	15,818,108	20%	20%	10,330,230	1,032,806	-	11,363,036	4,455,072							
Water pipe line & tanks	4,535,234	-	-	-	-	-	4,535,234	10%	10%	3,945,975	107,247	-	4,053,222	482,012							
Light Vehicle	65,147,869	19,224,517	-	-	-	-	84,372,386	20%	20%	65,036,533	93,667	-	65,130,200	19,242,186							
Unclassified Assets	3,272,481	-	-	-	-	-	3,272,481	0	0	2,514,591	40,370	-	2,554,961	717,520							
	2,750,628,442	79,793,069	-	-	-	-	2,830,421,511			300,027,611	22,803,774	740,880	323,572,264	2,506,849,247							
Total 2022	22,776,627,595	462,064,865	-	-	-	-	23,238,692,460			13,865,955,431	886,748,428	740,880	14,753,444,739	8,485,247,721							
Total 2021	22,528,754,905	640,835,084	392,962,393	-	-	-	22,776,627,595			13,015,921,879	861,849,894	11,816,342	13,865,955,431	8,910,672,164							



BARAPUKURIA COAL MINING COMPANY LIMITED
(A Company of Petromangla)
INVESTMENT FDR (Depreciation Fund)
As at and for the year ended 30 June 2022

Annexure - B
Amount in Taka

Name of Bank	FDR No.	Date of Opening	Opening Balance		Addition during the year			Deduction		Net Received	Encashment	Transferred from Companies FDR	Closing Balance	
			Principal	Accrued Interest	New Investment	Interest Amount	TDS	Excise Duty	Accrued Interest				Principal	
	2	3	4	5	6	7	8	9	10	11	12	13	14	
Janata Bank Limited														
	169501188	20.04.06	117,092,610	1,365,566	-	7,220,927	-	722,093	40,000	6,458,834	-	-	1,364,557	123,551,444
	1692701214	13.04.10	438,575,330	5,701,479	-	27,046,286	-	2,704,629	40,000	24,301,658	-	-	5,616,241	462,876,987
	1697301257	03.10.11	195,939,314	2,873,777	-	12,083,285	-	1,208,329	40,000	10,834,957	-	-	2,830,510	206,774,270
Phulbari Branch, Dinajpur	33443501484	22.10.14	428,248,180	4,924,854	-	26,409,428	-	2,640,943	40,000	23,728,484	-	-	4,851,216	451,976,664
	3339001566	10.03.16	260,040,093	4,854,982	-	16,480,691	-	1,648,069	40,000	14,792,622	-	-	4,788,197	274,832,715
	04843001661	17.06.19	202,732,078	895,755	-	12,067,310	-	1,206,731	40,000	10,820,579	-	-	880,177	213,552,657
	048430317204	08.02.21	101,406,250	81,418	-	5,993,021	-	599,302	40,000	5,353,719	-	-	106,759,969	106,759,969
	04843071724	22.03.21	61,063,619	473,042	-	3,607,707	-	360,771	40,000	3,206,936	-	-	64,270,555	64,270,555
Sub Total			1,805,097,474	21,190,003	-	110,908,653	-	11,090,865	320,000	98,497,787	-	-	20,330,898	1,904,595,262
Janata Bank Limited														
	1679001577	20.04.09	117,224,735	1,387,159	-	7,229,074	-	722,907	40,000	6,466,167	-	-	1,386,097	123,690,902
	3354341884	10.03.16	261,183,788	4,875,431	-	16,217,881	-	1,621,788	40,000	14,556,093	-	-	4,804,001	275,739,881
Sub Total			378,408,523	6,262,590	-	23,446,955	-	2,344,696	80,000	21,022,260	-	-	6,170,098	399,430,783
Janata Bank Limited														
	3331500390	07.04.11	204,634,694	2,864,886	-	12,619,516	-	1,261,952	-	11,357,565	-	-	2,822,299	215,992,258
Sub Total			204,634,694	2,864,886	-	12,619,516	-	1,261,952	-	11,357,565	-	-	2,822,299	215,992,258
Janata Bank Limited														
	3046332562	10.03.16	260,613,908	4,864,793	-	16,192,495	-	1,618,249	40,000	14,524,245	-	-	4,793,518	275,136,153
Sub Total			260,613,908	4,864,793	-	16,192,495	-	1,618,249	40,000	14,524,245	-	-	4,793,518	275,136,153
Janata Bank Limited														
	36492969234	04.12.19	45,415,831	473,854	-	6,508,940	-	650,894	40,000	5,818,046	-	-	465,794	115,166,926
Sub Total			45,415,831	473,854	-	6,508,940	-	650,894	40,000	5,818,046	-	-	465,794	115,166,926
Janata Bank Limited														
	170389	04.12.19	54,683,307	236,951	-	3,253,838	-	325,384	80,000	2,848,455	-	-	232,664	57,531,762
Sub Total			54,683,307	236,951	-	3,253,838	-	325,384	80,000	2,848,455	-	-	232,664	57,531,762
Janata Bank Limited														
	0483236	13.04.21	100,000,000	1,300,000	-	6,209,375	-	620,938	-	5,588,438	-	-	1,372,650	105,568,438
Sub Total			100,000,000	1,300,000	-	6,209,375	-	620,938	-	5,588,438	-	-	1,372,650	105,568,438
Janata Bank Limited														
	335232	13.04.21	100,000,000	1,300,000	-	6,209,375	-	620,938	40,000	5,548,438	-	-	1,280,654	105,548,438
Sub Total			100,000,000	1,300,000	-	6,209,375	-	620,938	40,000	5,548,438	-	-	1,280,654	105,548,438
Janata Bank Limited														
	0506423	19.04.21	81,584,935	979,019	-	5,065,915	-	506,591	40,000	4,519,323	-	-	964,368	86,104,258
Sub Total			81,584,935	979,019	-	5,065,915	-	506,591	40,000	4,519,323	-	-	964,368	86,104,258
Janata Bank Limited														
	0674186	29.04.21	100,000,000	1,033,333	-	6,209,375	-	620,938	40,000	5,548,438	-	-	1,017,956	105,548,438
	0766600	23.03.20			-		-				-	224,118,475		224,118,475
Sub Total			100,000,000	1,033,333	-	6,209,375	-	620,938	40,000	5,548,438	-	224,118,475	1,017,956	329,665,913



Agrani Bank Limited												
	011731710266	20.04.09	236,280,326	2,795,984	-	14,571,055	1,457,106	40,000	13,073,950	-	2,753,979	249,354,276
	01173270121	11.10.11	295,489,702	3,930,863	-	18,222,409	1,822,241	40,000	16,360,168	-	3,880,798	311,849,870
Phulbari Branch, Dinajpur	015168017164	07.12.14	142,174,863	545,003	-	8,402,388	840,240	40,000	7,522,159	-	535,582	148,696,821
	0559669	17.05.19	112,647,532	244,070	-	6,705,168	670,517	40,000	5,994,651	-	246,347	118,642,183
	0124940	08.02.21	101,406,250	895,755	-	5,993,021	599,302	40,000	5,353,719	-	843,046	106,759,969
Sub Total			887,998,472	8,420,675	-	53,894,052	5,389,405	200,000	48,304,647	-	8,359,752	936,303,119
Agrani Bank Limited												
Rangpur Branch, Rangpur	0901847462	05.02.15	491,100,837	4,583,608	-	29,342,412	2,934,241	40,000	26,368,171	-	4,507,730	517,469,007
Sub Total			491,100,837	4,583,608	-	29,342,412	2,934,241	40,000	26,368,171	-	4,507,730	517,469,007
Agrani Bank Limited												
Puratan Bazar Branch	055927910315	21.04.15	343,965,468	4,012,930	-	21,211,837	2,121,184	40,000	19,050,653	-	3,852,842	363,016,121
Sub Total			343,965,468	4,012,930	-	21,211,837	2,121,184	40,000	19,050,653	-	3,852,842	363,016,121
Agrani Bank Limited												
Satlaboni Branch, Dinajpur	019154022115	19.03.15	279,207,585	511,861	-	16,642,380	1,664,238	40,000	14,938,142	-	-	294,145,727
	001433841415	04.12.19	109,361,376	473,869	-	6,509,565	650,857	40,000	5,818,699	-	465,839	115,179,984
	00146744022	30.12.20	206,075,000	-	-	12,265,192	1,226,519	40,000	10,998,673	-	-	217,073,673
	001447344622	08.02.21	186,569,371	4,415,475	-	11,824,300	1,182,430	40,000	10,601,870	-	4,355,284	197,171,241
Sub Total			781,213,332	5,401,255	-	47,241,438	4,724,144	160,000	42,357,294	-	4,821,133	823,570,826
Agrani Bank Limited												
Pulhat Branch, Dinajpur	05590301956	04.12.19	54,661,219	236,865	-	3,253,624	325,362	-	2,928,261	-	232,917	57,589,480
	02022761821	29.12.09	-	-	-	-	-	-	-	-	118,537,752	118,537,752
	05590271963	08.08.19	-	-	-	-	-	-	-	-	81,814,444	81,814,444
Sub Total			54,661,219	236,865	-	3,253,624	325,362	-	2,928,261	-	232,917	257,941,676
Agrani Bank Limited												
Paibajpur Br, Dinajpur	008951821919	17.05.19	112,646,317	244,067	-	6,705,086	670,510	40,000	5,994,586	-	246,345	118,640,903
Sub Total			112,646,317	244,067	-	6,705,086	670,510	40,000	5,994,586	-	246,345	118,640,903
Agrani Bank Limited												
Sadpur Br, Nijamati	0822342	11.02.16	130,535,382	3,002,314	-	8,273,006	827,301	40,000	7,405,706	-	2,861,135	137,941,087
Sub Total			130,535,382	3,002,314	-	8,273,006	827,301	40,000	7,405,706	-	2,861,135	137,941,087
Agrani Bank Limited												
Hakimpur Br, Dinajpur	3639024	17.06.19	112,648,338	431,819	-	6,705,216	670,522	40,000	5,994,695	-	246,349	118,643,032
	0124712	28.12.20	103,037,500	17,173	-	6,132,046	613,205	40,000	5,478,842	-	-	108,516,342
Sub Total			215,685,838	448,992	-	12,837,263	1,283,728	80,000	11,473,538	-	246,349	227,159,374
Agrani Bank Limited												
Sadpur Cant. Br, Nijamati	0082517	05.12.19	109,361,384	747,339	-	6,509,566	650,857	40,000	5,818,699	-	459,820	115,179,993
Sub Total			109,361,384	747,339	-	6,509,566	650,857	40,000	5,818,699	-	459,820	115,179,993
Agrani Bank Limited												
Maheshpotti Br, Dinajpur	0559164	08.02.21	200,000,000	4,733,333	-	12,875,500	1,287,550	40,000	11,367,950	-	4,585,510	211,367,950
	0559210	26.04.22	-	-	211,016,874	-	-	-	-	-	2,133,615	211,016,874
Sub Total			200,000,000	4,733,333	211,016,874	12,875,500	1,287,550	40,000	11,367,950	-	6,719,125	422,384,824



Agrani Bank Limited													
Thakurgaon branch, Thakurgaon.	01695360722	26.04.22	-	-	55,508,437	-	-	-	-	-	-	551,252	55,508,437
Sub Total			-	-	55,508,437	-	-	-	-	-	-	561,252	55,508,437
Rupali Bank Limited													
Biampur Branch, Dinajpur	1581545014	18.04.21	100,000,000	1,216,667	-	6,209,375	620,938	80,000	5,508,437	105,508,437	-	-	-
Sub Total			100,000,000	1,216,667	-	6,209,375	620,938	80,000	5,508,437	105,508,437	-	-	-
Rupali Bank Limited													
Daudpur Br. Dinajpur.	1587739	18.04.21	100,000,000	1,216,667	-	6,209,375	620,938	80,000	5,508,437	105,508,437	-	-	-
Sub Total			100,000,000	1,216,667	-	6,209,375	620,938	80,000	5,508,437	105,508,437	-	-	-
Rupali Bank Limited													
Corporate Br. GI. Roy Road, Rangpur.	3582565007	20.04.21	100,000,000	1,183,333	-	6,209,375	620,938	80,000	5,508,437	105,508,437	-	-	-
Sub Total			100,000,000	1,183,333	-	6,209,375	620,938	80,000	5,508,437	105,508,437	-	-	-
BASIC Bank Limited													
Kawan Bazar Branch, Dhaka	311810100181	11.03.21	100,000,000	1,850,000	-	6,851,250	685,125	80,000	6,086,125	106,086,125	-	-	-
Sub Total			100,000,000	1,850,000	-	6,851,250	685,125	80,000	6,086,125	106,086,125	-	-	-
BASIC Bank Limited													
Saidpur Br. Niphmani	087601	16.06.20	53,391,953	124,581	-	3,452,541	345,254	40,000	3,087,287	133,934	-	-	56,459,240
Sub Total			53,391,953	124,581	-	3,452,541	345,254	40,000	3,087,287	133,934	-	-	56,459,240
BASIC Bank Limited													
Chiribondor Br. Dinajpur.	060433	29.12.20	51,672,500	8,612	-	3,341,354	334,135	40,000	2,967,218	9,258	-	-	54,639,718
Sub Total			51,672,500	8,612	-	3,341,354	334,135	40,000	2,967,218	9,258	-	-	54,639,718
BASIC Bank Limited													
Rangpur Br. Rangpur.	121893216-01-3008078	22.03.21	50,000,000	833,333	-	3,425,625	342,563	40,000	3,043,063	898,785	-	-	53,043,063
Sub Total			50,000,000	833,333	-	3,425,625	342,563	40,000	3,043,063	898,785	-	-	53,043,063
Rajshahi Krishi unnayan Bank (RAKUB)													
Biganj Br. Dinajpur.	183478	16.06.20	84,051,382	196,120	-	2,633,802	263,380	-	2,370,422	2,823,112	-	-	86,421,804
Sub Total			84,051,382	196,120	-	2,633,802	263,380	-	2,370,422	2,823,112	-	-	86,421,804
Rajshahi Krishi unnayan Bank (RAKUB)													
Biampur Br. Dinajpur.	220008	10.02.21	100,000,000	2,333,333	-	6,353,982	635,388	40,000	5,678,584	2,465,834	-	-	105,678,584
Sub Total			100,000,000	2,333,333	-	6,353,982	635,388	40,000	5,678,584	2,465,834	-	-	105,678,584
Rajshahi Krishi unnayan Bank (RAKUB)													
Chiribondor Br. Dinajpur.	214883	29.06.20	45,414,879	7,569	-	1,419,215	141,922	15,000	1,267,293	1,423,654	-	-	46,677,172
Sub Total			45,414,879	7,569	-	1,419,215	141,922	15,000	1,267,293	1,423,654	-	-	46,677,172
IFC Bank Limited													
Kawan Bazar Branch, Dhaka	1431816	20.03.22	-	-	-	-	-	-	-	-	-	1,878,608	106,086,125
Sub Total			-	-	-	-	-	-	-	-	-	1,878,608	106,086,125
Grand Total													
			7,245,137,635	81,307,032	422,611,436	444,664,123	44,466,414	1,555,000	396,342,709	422,611,436	488,405,719	82,708,160	8,128,886,063



Details of House Building Loan
As at 30 June 2022

Name of employees	2022			2021	
	Opening balance	Addition during the year	Recovery/adjustment during the year	Closing balance	BDT
Abdul Owahed - HBL 27001	1,425,900		116,400	1,309,500	1,425,900
Abdur Nur Shahin , Operator (HBL)		2,170,500		2,170,500	
Abdur Rahman (HBL)	2,186,000		193,200	1,992,800	2,186,000
Abdur Razzak (HBL)	881,550		78,360	803,190	881,550
Abdus Samad (HBL) 27001	1,959,900		97,200	1,862,700	1,959,900
ABM Salim (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Abu Kawser Ahmed (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Abul Kahem Sikder (HBL) 27001	1,105,410		297,900	807,510	1,105,410
AKM Badrul Alam (HBL)	2,461,000		256,800	2,204,200	2,461,000
Ashok Kumar Halder (HBL)	775,000		300,000	475,000	775,000
A.S.M Iftakhar Alam Chow. (HBL)	2,531,250		225,000	2,306,250	2,531,250
Azizul Haque (HBL) 27001	2,974,600		256,800	2,717,800	2,974,600
Golam Mostafa Kanu (HBL)	1,793,100			1,793,100	1,793,100
Gulam Mostafa (M) - HBL	4,275,000		225,000	4,050,000	4,275,000
Ismail Hossain, Operator (HBL) 27001		2,170,500		2,170,500	
Jahangir Alam, Foreman -HBL 27001	1,857,250		262,200	1,595,050	1,857,250
Jobair Ali (HBL)	1,856,000		558,000	1,298,000	1,856,000
Kamol Mollick (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Kazi Ruhul Amin (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Khan Md. Zafor Sadiq (HBL)	1,110,400		166,560	943,840	1,110,400
K.M. Rozibul Alam (HBL)	775,000		775,000		775,000
Mahfuzur Rahman (Operator) - HBL 2700	1,719,900		140,400	1,579,500	1,719,900
M.A. Mannan Patwary (HBL)	832,000		83,200	748,800	832,000
Masudur Rahman Howladar (HBL)	2,375,000		300,000	2,075,000	2,375,000
Md. Abdul Alim (HBL)	1,708,200		140,400	1,567,800	1,708,200
Md. Abdul Aziz (HBL)	1,351,600		261,600	1,090,000	1,351,600
Md. Abdul Khalek (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Abdul Rashid (HBL)	2,461,000		256,800	2,204,200	2,461,000
Md. Abdur Rauf (HBL)	748,000		204,000	544,000	748,000
Md. Abul Kasam Pradhania (HBL)	2,280,000		120,000	2,160,000	2,280,000
Md. Afser Ali (HBL)	715,200		178,800	536,400	715,200
Md. Akkas Ali (Manager) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Akram Hossain Zishan (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Akramul Hoque (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Al Amin (HBL)	2,981,250		225,000	2,756,250	2,981,250
Md. Alauddin (HBL)	1,844,000		553,200	1,290,800	1,844,000
Md. Ali Hossain Mollik (HBL)	1,020,800		139,200	881,600	1,020,800
Md. Anisur Rahman, DGM (HBL)	2,531,250		225,000	2,306,250	2,531,250
Md. Arifur Rahman (HBL)	1,278,900		176,400	1,102,500	1,278,900
Md. Ashraful Alam (DM) - HBL	2,667,600		273,600	2,394,000	2,667,600
Md. Ashraful Hoque (HBL) 27001	3,000,000		18,750	2,981,250	3,000,000
Md. Delowar Hossain (HBL)	2,679,600		277,200	2,402,400	2,679,600
Md. Didarul Kabir (HBL)	998,400		249,600	748,800	998,400
Md. Dulal (HBL)	249,900	8,330	258,230		249,900
Md. Enamul Haque (HBL)	2,126,250		189,000	1,937,250	2,126,250
Md. Fazlul Haque (HBL)	2,268,000		259,200	2,008,800	2,268,000
Md. Gias Uddin - HBL	2,702,700		277,200	2,425,500	2,702,700
Md. Gulam Mostafa (HBL) 27001	1,481,250		18,000	1,463,250	1,481,250
Md. Habib Uddin Ahammad (HBL)	1,452,000		516,000	936,000	1,452,000
Md. Hasinur Rahaman (HBL)	1,950,750		173,400	1,777,350	1,950,750
Md. Iqbal Hossain (HBL)	1,377,000		122,400	1,254,600	1,377,000
Md. Jahangir Alam, DGM (HBL)	2,375,000		300,000	2,075,000	2,375,000
Md. Jahedur Rahman (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Kamal Uddin (Manager) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Kamrul Hasan (HBL)	2,500,000		240,000	2,260,000	2,500,000
Md Khalilur Rahman (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Mahabub Hossain (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Mamun-Ur-Rasid (HBL)	2,312,000		326,400	1,985,600	2,312,000

Name of employees	2022			2021	
	Opening balance	Addition during the year	Recovery/adjustment during the year	Closing balance	BDT
Md. Mehedi Hasan (HBL)	2,254,500		200,400	2,054,100	2,254,500
Md. Minhazur Rahman Khan (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Mizanur Rahaman, Manager (HBL) 2:	2,756,250		225,000	2,531,250	2,756,250
Md. Mohsin Ali (HBL)	1,804,200		223,200	1,581,000	1,804,200
Md Moniruzzaman AM - HBL	2,675,000		300,000	2,375,000	2,675,000
Md. Noman Prodhania (HBL)	2,981,250		225,000	2,756,250	2,981,250
Md. Obaidur Rakib (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Rabiul Islam (HBL)	2,730,500		258,000	2,472,500	2,730,500
Md. Rafiq Uddin (HBL)	1,863,000		165,600	1,697,400	1,863,000
Md. Rafiqul Alam (Manager) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Rakibul Islam (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md.Rashed Kamal (Manager) - HBL	2,675,000		300,000	2,375,000	2,675,000
Md. Saiful Anam Chow. (HBL)	2,981,250		225,000	2,756,250	2,981,250
Md. Saiful Islam- DM (HBL)	2,981,250		225,000	2,756,250	2,981,250
Md. Sajiul Islam (DM) - HBL	2,887,500		330,000	2,557,500	2,887,500
Md. Sariful Islam (HBL)	2,261,250		201,000	2,060,250	2,261,250
Md. Sayed Masud (HBL)	2,679,600		277,200	2,402,400	2,679,600
Md. Shafiqul Islam (HBL) 27001	660,000		240,000	420,000	660,000
Md. Shafiqur Rahaman (HBL)	2,962,500		450,000	2,512,500	2,962,500
Md. Shahabuddin Miah (HBL)	2,375,000		300,000	2,075,000	2,375,000
Md. Shahidul Islam, DM (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Md. Shahinur Rahaman (HBL)	945,000		84,000	861,000	945,000
Md. Shaiful Islam Sarkar (HBL)	2,164,500		399,600	1,764,900	2,164,500
Md. Shoebur Rahman (HBL)	2,250,000		360,000	1,890,000	2,250,000
Md. Sirajul Islam Helal (HBL)	2,350,000		2,350,000		2,350,000
Md. Sydur Rahaman (HBL)	2,531,250		225,000	2,306,250	2,531,250
Md. Tipu Sultan Bhuyan (DM) - HBL	2,667,600		273,600	2,394,000	2,667,600
Md. Yunus Ali (HBL)	932,400		266,400	666,000	932,400
Md. Zahidul Islam, Manager (HBL)	1,165,800		208,800	957,000	1,165,800
Md. Zakir Ahmed (Asst.M) - HBL	2,756,250		225,000	2,531,250	2,756,250
Md. Ziaur Rahman (HBL)	1,876,500		166,800	1,709,700	1,876,500
Mohammad Faj Uddin Mridha (HBL)	2,500,000		240,000	2,260,000	2,500,000
Mohammad Hanif (HBL)	1,167,920		134,760	1,033,160	1,167,920
Mohammad Moniruzzaman, Manager (HB	1,291,320		151,920	1,139,400	1,291,320
Mohammad Sana-Ullah (HBL)	1,287,500		150,000	1,137,500	1,287,500
Mohi Uddin Ahmed (HBL) 27001	1,955,700		147,600	1,808,100	1,955,700
Mosharaf Hossain Sarker, DGM - HBL	2,512,500		450,000	2,062,500	2,512,500
Mr. Gopal Chandra Saha (HBL)	1,812,000		396,000	1,416,000	1,812,000
Mrs. Parvin Akther (DM) - HBL	2,756,250		225,000	2,531,250	2,756,250
Mrs. Rikta Roy (HBL)	1,176,600		266,400	910,200	1,176,600
Munshi Alaul Hoque (HBL)	2,981,250		225,000	2,756,250	2,981,250
Rumesa Khatun (HBL) 27001	3,000,000		23,400	2,976,600	3,000,000
Safayet Ali Miah (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Sazzad Hossain (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Shammi Akter (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Syed Imam Hasan (HBL)	2,115,000		423,000	1,692,000	2,115,000
Syed Mohammed Hossan (HBL)	2,979,900		277,200	2,702,700	2,979,900
UTM Salina Akter (HBL)	582,245		303,780	278,465	582,245
Total	226,165,445	4,349,330	26,930,060	203,584,715	226,165,445



Details of advance incentive bonus
As at 30 June 2022

Name of employees	2022			Closing Balance	2021 BDT
	Opening Balance	Addition	Adjustment		
Abdul Mojid SAE (Adv Incentive) 22208		22,400		22,400	
Abdul Wahed (Adv. Incentive) 22208	51,524	31,740	21,304	61,960	51,524
A.B.M. Kamruzzaman (Adv. Incentive)22208	107,405			107,405	107,405
A.B.M. Selim (Adv. Incentive).22208	135,398	89,880	50,154	175,124	135,398
Abul Kashem Sikder (Adv Incentive) 22208	44,900	47,160		92,060	44,900
A.K.M. Bodrul Alam (Adv. Incentive)22208	212,024		95,024	117,000	212,024
A.K.M. Khaledul Islam (Adv. Incentive)22208	213,240	126,560	91,560	248,240	213,240
Al Amin Molla (Adv Incentive) 22208		22,400		22,400	
A.M Al-Mamun (Adv Incentive) 22208		32,340		32,340	
Anisur Rahaman Putul, AM (Adv. Incentive)	112,695	74,560	41,695	145,560	112,695
Anisur Rahman SAE (Adv Incentive) 22208		22,400		22,400	
Asaduzzman Nur (Adv Incentive)		22,400		22,400	
Ashok Kumar Halder (Adv. Incentive)22208	178,653	112,060	71,433	219,280	178,653
A.S.M. Iftekhar Alam Choudhury(Adv.Incentive);	182,313	112,500	74,153	220,660	182,313
A.T.M. Nur-Uz-Zaman Chow. (Adv. Incentive)22	254,214	148,800	105,414	297,600	254,214
Ayon Dutta (Adv Incentive) 22208		32,340		32,340	
C.H.M Imran Kadir (Adv Incentive) 22208		33,964		33,964	
Chowdhury Sheebly Zaman (Adv Incentive) 22208		32,340		32,340	
Debasish Chandra Dey (Adv Incentive) 22208		16,982		16,982	
Didar Pasa (Adv Incentive) 22208		22,400		22,400	
Engr. Md. Kamruzzaman Khan, MD(Adv Incenti	136,676	252,110	103,310	285,476	136,676
Faisal Haque SAE (Adv Incentive) 22208		22,400		22,400	
Fakrul Islam (Adv Incentive) 22208		32,340		32,340	
Farhadul Islam (Adv Incentive) 22208		32,340		32,340	
Gulam Mostafa M (Adv.Incentive) 22208	139,563	93,940	49,683	183,820	139,563
Israfil Alam (Adv Incentive) 22208		22,400		22,400	
Jahidul Islam SAE (Adv Incentive) 22208		22,400		22,400	
Kabirul Islam (Adv Incentive) 22208		22,400		22,400	
Kamol Mollick (Adv. Incentive)22208	78,300	82,220		160,520	78,300
Kazi Afroza Khaleda (Adv Incentive) 22208	83,348	53,520	32,388	104,480	83,348
Kazi Md. Ruhul Amin (Adv. Incentive)22208	136,023	93,940	49,683	180,280	136,023
Khan Md. Zafor Sadiq (Adv. Incentive)22208	216,680	131,640	90,120	258,200	216,680
K.M. Rozibul Alam (Adv. Incentive)22208	182,503	112,500	74,343	220,660	182,503
Korban Ali (Adv Incentive) 22208		32,340		32,340	
Lotifuzzaman (Adv Incentive) 22208		33,964		33,964	
Mahadeb Chandra Dey(Adv.Incentive)	56,553	34,200	23,993	66,760	56,553
Mahamud Hassain Alamgir (Adv Incentive) 22208		29,510		29,510	
Mahiuddin Alamgir SAE (Adv Incentive) 22208		22,400		22,400	
M. A. Mannan Patwary (Adv. Incentive)22208	119,835		36,880	82,955	119,835
Masudur Rahman Howlader (Adv. Incentive) 22	27,815	107,220	27,815	107,220	27,815
Md. Abdul Alim (Adv. Incentive)22208	44,621	27,560	18,381	53,800	44,621
Md. Abdul Aziz (Adv. Incentive)22208	56,173	34,120	23,693	66,600	56,173
Md. Abdul Gofur Miah (Adv. Incentive)22208	2,105			2,105	2,105
Md. Abdul Khaleque (Adv. Incentive) 22208	120,315	82,220	42,015	160,520	120,315
Md. Abdul Motalab Hossain (Adv. Incentive)222	21,451		21,451		21,451
Md. Abdur Noor Shahin (Adv. Incentive)22208	44,683	27,560	18,443	53,800	44,683
Md. Abdur Rahman (Adv. Incentive)22208	130,725	89,880	44,725	175,880	130,725
Md. Abdur Rauf (Adv. Incentive)	79,273	47,160	34,373	92,060	79,273
Md. Abdur Razzak (Adv. Incentive)	47,174	28,940	19,754	56,360	47,174
Md. Abul Kasam Pradhania (Adv. Incentive)	44,160		13,600	30,560	44,160
Md Afsar Ali (Adv. Incentive)	117,718	82,220	39,418	160,520	117,718
Md. Ajar Ali (Adv. Incentive)	89,420		89,420		89,420
Md.Akram Hossain Zishan (Adv. Incentive)2220	120,315	82,220	42,015	160,520	120,315
Md. Akramul Haque (Adv. Incentive)	135,398	89,880	50,154	175,124	135,398
Md Al Amin (Adv. Incentive)	98,068	71,000	39,048	130,020	98,068
Md. Alauddin (Adv. Incentive)	191,834	122,400	74,714	239,520	191,834
Md. Ali Hossain Mollick (Adv. Incentive)	58,068	35,040	24,708	68,400	58,068
Md. Aminul Islam (Adv. Incentive)	180,963	112,060	73,743	219,280	180,963
Md. Aminur Rahman (Adv. Incentive)	51,524	31,740	21,304	61,960	51,524
Md. Aminuzzaman (Adv. Incentive)	212,425		212,425		212,425
Md. Amzad Hosen, GM (Adv Incentive) 22208	122,810	131,640		254,450	122,810
Md. Amzad Hossain Chow. (Adv. Incentive)	58,349	35,840	24,229	69,960	58,349
Md. Anamul Haque PK (Adv. Incentive)	162,366	102,600	64,186	200,780	162,366
Md. Anisur Rahman, DGM (Adv. Incentive) 2220	171,338	108,160	68,738	210,760	171,338
Md. Anisuzzaman (Adv. Incentive)	216,680	131,640	90,120	258,200	216,680
Md. Arifur Rahman (Mng. - Adv. Incentive)	178,653	112,060	71,433	219,280	178,653
Md Ashraful Alam (Adv.Incentive)	120,315	86,000	42,015	164,300	120,315

Name of employees	2022				2021
	Opening Balance	Addition	Adjustment	Closing Balance	BDT
Md. Ashraful Hoque (Adv. Incentive)	44,683	27,560	18,443	53,800	44,683
Md. Delowar Hossain (Mng.- Adv. Incentive)	178,653	112,060	71,433	219,280	178,653
Md. Didarul Kabir (Adv. Incentive)	171,071	107,220	68,471	209,820	171,071
Md. Dulal (Adv. Incentive)	79,273	47,160	34,373	92,060	79,273
Md. Faj Uddin Mridha (Adv. Incentive) 22208	163,736	104,000	65,556	202,180	163,736
Md. Fazlul Haque, DGM (Adv. Incentive) 22208	171,338	108,160	68,738	210,760	171,338
Md. Fazlur Rahman (Adv. Incentive) 22208	74,400			74,400	74,400
Md. Gias Uddin (Adv. Incentive)	83,348	52,330	32,388	103,290	83,348
Md. Golam Mostafa Kanu (Adv. Incentive)	30,451			30,451	30,451
Md. Gulam Mosthofa AM (Adv. Incentive) 22208	79,384	50,960	30,864	99,480	79,384
Md. Habib Uddin Ahammed (Adv. Incentive)	259,985	148,800	111,185	297,600	259,985
Md. Habibur Rahman (Adv. Incentive)	126,655	82,220	48,355	160,520	126,655
Md. Hanif (Adv. Incentive)	117,718	82,220	39,418	160,520	117,718
Md. Hasinur Rahman (Adv. Incentive)	145,583	98,180	51,643	192,120	145,583
Md. Imran Hasan, (Adv. Incentive) 22208	112,695	74,560	41,695	145,560	112,695
Md. Imran Hossain, SGCL, (Adv. Incentive) 222	1,340		1,340		1,340
Md. Ismail Hossain (Adv. Incentive)	44,621	27,560	18,381	53,800	44,621
Md. Jahangir Alam, Foreman (Adv. Incentive) 2	77,903	47,160	33,003	92,060	77,903
Md. Jahid Anwar (Adv. Incentive) 22208	147,723	98,180	55,323	190,580	147,723
Md. Jobair Ali (Adv. Incentive)	225,199	136,920	93,559	268,560	225,199
Md. Kamal Uddin (Adv. Incentive)	162,366	102,600	64,186	200,780	162,366
Md. Kamrul Hasan (Adv. Incentive)	171,071	108,160	68,471	210,760	171,071
Md. Khalilur Rahman (Adv. Incentive)	120,315	82,220	42,015	160,520	120,315
Md. Khorshad Alam Mollah (Adv. Incentive)	44,621	27,560	18,381	53,800	44,621
Md. Mahfujur Rahman (Adv. Incentive)	44,621	27,560	18,381	53,800	44,621
Md. Mamunur Rashid (Mng.- Adv. Incentive)	178,653	112,060	71,433	219,280	178,653
Md. Mehedi Hasan (Adv. Incentive)	171,338	108,160	68,738	210,760	171,338
Md. Minna Aziz Babu (Adv. Incentive)	43,920	28,940	16,360	56,500	43,920
Md. Mizanur Rahman (Ad. Incentive)	129,714	89,880	47,494	172,100	129,714
Md. Mizanur Rahman Dulal (Adv. Incentive)	126,945	86,340	44,725	168,560	126,945
Md. Mohi Uddin Ahamad (Adv. Incentive)	44,683	27,560	18,443	53,800	44,683
Md. Mohsin Ali (Adv. Incentive)	51,439	31,760	21,199	62,000	51,439
Md. Moniruzzaman-Manager (Adv. Incentive)	175,854	112,060	68,634	219,280	175,854
Md. Morsheduzzaman (Adv. Incentive)	120,315	82,220	42,015	160,520	120,315
Md. Munshi Abu Sayem (Adv. Incentive)	135,398	89,880	50,154	175,124	135,398
Md. Niazur Rahman (Adv. Incentive)	9,538			9,538	9,538
Md. Noman Prodhania (Adv. Incentive)	131,814	89,880	45,814	175,880	131,814
Md. Nozmul Hoque (Adv. Incentive)	216,680	131,640	90,120	258,200	216,680
Md. Obaidur Houqe (Adv. Incentive)	79,384	50,960	30,864	99,480	79,384
Md. Obaidur Rakib (Adv. Incentive)	120,315	86,000	42,015	164,300	120,315
Md. Rabiul Islam (Adv. Incentive)	79,355	50,960	30,835	99,480	79,355
Md. Rafiq Uddin (Adv. Incentive) 22208	131,814	89,880	45,814	175,880	131,814
Md. Rafiqul Alam (Adv. Incentive)	171,338	108,160	68,738	210,760	171,338
Md. Rafiqul Islam (Driver- Adv. Incentive)	31,740	33,340		65,080	31,740
Md. Rashid Kamal (Adv. Incentive)	171,338	108,160	68,738	210,760	171,338
Md. Sadekul Islam (Adv. Incentive)	72,555	46,200	28,555	90,200	72,555
Md. Saiful Anam Chow. (Adv. Incentive)	87,090	56,200	33,570	109,720	87,090
Md. Saiful Islam DM (Adv. Incentive)	112,695	74,560	41,695	145,560	112,695
Md. Sana-Ullah (Adv. Incentive)	182,503	112,500	74,343	220,660	182,503
Md. Sayed Masud (Adv. Incentive)	130,554	86,340	48,334	168,560	130,554
Md. Shafiqul Islam (Adv. Incentive) 22208	114,628	61,980	61,108	115,500	114,628
Md. Shafiqur Rahman (Adv. Incentive)	80,468	49,740	33,108	97,100	80,468
Md. Shahabuddin Miah (Adv. Incentive)	171,071	107,220	68,471	209,820	171,071
Md. Shahid Mia (Adv. Incentive)	59,931	36,800	24,891	71,840	59,931
Md. Shahinur Rahman (Adv. Incentive)	51,524	31,740	21,304	61,960	51,524
Md. Shaiful Islam Sarkar (Adv. Incentive)	227,529	137,540	95,289	269,780	227,529
Md. Shamsur Ali (Adv. Incentive)	2,046			2,046	2,046
Md. Shariful Islam (Mng. - Adv. Incentive)	171,338	107,220	68,738	209,820	171,338
Md. Shobur Rahman (Adv. Incentive)	178,653	112,060	71,433	219,280	178,653
Md. Sirajul Islam Helal (Adv. Incentive)	53,923	16,240	70,163		53,923
Md. Sohiful Islam (Adv. Incentive)	130,383	89,880	48,163	172,100	130,383
Md. Sultan Ali Sheikh (Adv. Incentive)	56,753	17,060	24,273	49,540	56,753
Md. Sydur Rahman (Adv. Incentive) 22208	171,338	108,160	68,738	210,760	171,338
Md. Syed Imam Hasan (Adv. Incentive)	162,366	102,600	64,186	200,780	162,366
Md. Tajul Islam (Adv. Incentive)	44,683	27,560	18,443	53,800	44,683
Md. Tipu Sultan Bhuyan (Adv. Incentive)	120,315	82,220	42,015	160,520	120,315
Md. Yunus Ali (Adv. Incentive)	178,653	112,060	71,433	219,280	178,653
Md. Zahaidul Islam (Adv. Incentive)	178,653	112,060	71,433	219,280	178,653
Md. Ziaur Rahman (Adv. Incentive)	139,563	93,940	49,683	183,820	139,563
Mohammad Akkach Ali (Adv. Incentive)	162,670	102,600	64,490	200,780	162,670
Mohammad. Jahangir Alam, DGM (Adv. Incentive)	198,444	121,680	81,444	238,680	198,444
Moin Uddin (Adv. Incentive) 22208		33,964		33,964	
Mosharaf Hossain Bachu, AM (Adv. Incentive) 2:	81,318	50,960	32,798	99,480	81,318

Name of employees	2022				2021
	Opening Balance	Addition	Adjustment	Closing Balance	BDT
Mosharrif Hossain Sarker, DGM (Adv. Incentive)	171,338	108,160	68,738	210,760	171,338
Mostafizur Rahman, DGM (Adv. Incentive) 2220	119,194	122,400	2,074	239,520	119,194
Mostafizur Rahman SAE (Adv Incentive) 22208		22,400		22,400	
Mr. Abdul Awal (Adv. Incentive)	112,695	74,560	41,695	145,560	112,695
Mr. Abdus Samad (Adv. Incentive)	44,621	27,560	18,381	53,800	44,621
Mr Abu Kausar Ahmed (Adv.Incentive)	126,655	82,220	48,355	160,520	126,655
Mr. Azizul Haque (Adv. Incentive)	112,695	74,560	41,695	145,560	112,695
Mr. Gopal Chandra Saha (Adv. Incentive)	225,199	137,540	93,559	269,180	225,199
Mr. Iqbal Hossain (Adv.Incentive)	103,675	71,000	41,695	132,980	103,675
Mr.Jahedur Rahaman (Adv.Incentive)	126,655	82,220	48,355	160,520	126,655
Mr Mahabub Hossain (Adv.Incentive)	126,655	82,220	48,355	160,520	126,655
Mr.Mahabur Rashid (Adv.Incentive)	103,675	65,080	41,695	127,060	103,675
Mr. Minhazur Rahman (Adv. Incentive)	112,695	74,560	41,695	145,560	112,695
Mr. Moniruzzaman Asst.Mng (Adv.Incentive)	103,675	65,080	41,695	127,060	103,675
Mr. Rakibul Islam (Adv.Incentive)	126,655	82,220	48,355	160,520	126,655
Mr.Satyendra Nath Barman (Adv. Incentive)	103,675	65,080	41,695	127,060	103,675
Mr Sazzad Hossain(Adv. Incentive)	112,695	74,560	41,695	145,560	112,695
Mrs. Parvin Akhtar (Adv. Incentive)	120,315	82,220	42,015	160,520	120,315
Mrs. Piara Begum (Adv. Incentive)	60,433		60,433		60,433
Mrs Rikta Ray (Adv. Incentive)	90,653	59,020	34,453	115,220	90,653
Mrs Sabrina Yasmin (Adv. Incentive)	90,653	59,020	34,453	115,220	90,653
Mrs. Shammi Akhter (Adv. Incentive)	163,012	102,600	64,832	200,780	163,012
Mrs Usha Rani Das (Adv. Incentive)	98,068	30,990	39,048	90,010	98,068
Mr. Zakir Ahmed (Adv. Incentive)	98,898	61,980	39,878	121,000	98,898
Muhammad Abdur Rashid (Adv. Incentive)222C	171,071	108,160	68,471	210,760	171,071
Munshi Alaul Haque (Adv. Incentive)	145,583	98,180	51,643	192,120	145,583
Nayon Chandra Sarker (Adv Incentive) 22208		32,340		32,340	
Niyaaz Mahmud Foyasol (Adv Incentive) 22208		33,964		33,964	
Oashim Mondal (Adv Incentive) 22208		22,400		22,400	
Obaidul Hoque Sarker, Dri. (Adv. Incentive) 22208		23,640		23,640	
Pabel Hossain Patwary (Adv Incentive) 22208		33,964		33,964	
Rajesh Das Gupta (Adv Incentive) 22208		22,400		22,400	
Rasel Al Mamun Am (Adv Incentive) 22208		32,340		32,340	
Rasel Hossain AM (Adv Incentive) 22208		33,964		33,964	
Rashed Mozumder (Adv Incentive) 22208		32,340		32,340	
Rezwan Alam (Adv Incentive) 22208		22,400		22,400	
Rokinur Rahaman SAE (Adv Incentive) 22208		22,400		22,400	
Rokonuzzaman (Adv Incentive) 22208		33,964		33,964	
Rumesa Khatun (Adv. Incentive) 22208	124,305	89,880	42,085	172,100	124,305
Safaet Ali Miah (Adv. Incentive)	120,515	82,220	42,215	160,520	120,515
Sahinur Islam (Adv Incentive) 22208		33,964		33,964	
Saiful Islam, Comp. Sec (Adv Incentive) 22208	65,820			65,820	65,820
Sajjul Islam (Adv.Incentive)	126,655	82,220	48,355	160,520	126,655
Sanjib Kumar Ghosh (Adv Incentive) 22208		33,964		33,964	
Sarowar Hossain (Adv. Incentive)	98,388			98,388	98,388
Sazzadur Rahman SAE (Adv Incentive) 22208		22,400		22,400	
Semul Chandra Shil (Adv Incentive) 22208		32,340		32,340	
Shahana Begum (Adv Incentive) 22208	126,560			126,560	126,560
Shahin Alam SAE (Adv Incentive) 22208		22,400		22,400	
Shamim Mahmud (Adv Incentive) 22208		32,340		32,340	
Shariful Islam AM (Adv Incentive) 22208		33,964		33,964	
SMN Aurangjeb (Adv. Incentive)	148,800	148,800		297,600	148,800
Sohrab Hossain (Adv Incentive) 22208		32,340		32,340	
Sumon Chowdhury (Adv Incentive) 22208		22,400		22,400	
Sushanta Kumar Roy (Adv Incentive) 22208		32,340		32,340	
Syed Mohammed Hossan (Adv. Incentive)	124,305	89,880	42,085	172,100	124,305
Tamanna MeheranShemu (Adv Incentive) 22208		32,340		32,340	
Taposschandra Mondal (Adv Incentive) 22208		22,400		22,400	
Tarek Hossan (Adv Incentive) 22208		16,170		16,170	
Tarikul Islam (Adv Incentive) 22208		32,340		32,340	
Tojammal Hoque (Adv. Incentive) 22208	(28,180)			(28,180)	(28,180)
Towfik Ahmed AM (Adv Incentive) 22208		33,964		33,964	
UTM Salina Akter (Adv Incentive) 22208	131,640	136,920		268,560	131,640
Total	18,078,507	12,596,516	6,968,591	23,706,432	18,078,507

BARAPUKURIA COAL MINING COMPANY LIMITED
(A Company of Petrobangla)
INVESTMENT IN FDR

As at and for the year ended 30 June 2022

Annexure - E

Name of Bank	FDR No.	Date of Opening	Opening Balance		Addition during the year			Deduction		Net Received	Encashment	Transfer to Depreciation Fund	Transfer from Depreciation Fund	Closing Balance	
			Principal	Accrued Interest	New Investment	Interest Amount	TDS	Excise Duty	Accrued Interest					Principal	
1	2	3	4	5	6	7=7-5	8	9	10	11=7-8-10	12=4+6	13	14	15	16
Janata Bank Limited															
Phulbari Branch, Dinajpur.	046433016870	19.03.20	106,126,049.07	1,897,740.00	-	6,726,003.67	6,726,003.67	672,600.37	40,000.00	6,013,403.30	-	-	-	1,796,723.00	112,139,452.37
Sub Total			106,126,049.07	1,897,740.00	-	6,726,003.67	6,726,003.67	672,600.37	40,000.00	6,013,403.30	-	-	-	1,796,723.00	112,139,452.37
Janata Bank Limited															
Doshmille Branch, Dinajpur.	168862	19.03.20	106,126,049.07	1,897,740.00	-	6,589,764.36	6,589,764.36	658,976.43	40,000.00	5,890,787.93	-	-	-	1,794,759.00	112,016,837.00
Sub Total			106,126,049.07	1,897,740.00	-	6,589,764.36	6,589,764.36	658,976.43	40,000.00	5,890,787.93	-	-	-	1,794,759.00	112,016,837.00
Janata Bank Limited															
Parbatipur Branch, Dinajpur.	0483230	11.02.21	100,000,000.00	2,413,194.00	-	6,337,750.00	6,337,750.00	633,775.00	40,000.00	5,703,975.00	-	-	-	2,285,555.00	105,703,975.00
Sub Total			100,000,000.00	2,413,194.00	-	6,337,750.00	6,337,750.00	633,775.00	40,000.00	5,703,975.00	-	-	-	2,285,555.00	105,703,975.00
Janata Bank Ltd															
Alamnagar Branch, Rangpur.	372873	04.12.19	54,643,307.28	246,834.00	-	3,252,557.48	3,252,557.48	325,255.75	120,000.00	2,807,301.73	57,490,609.01	-	-	-	-
Sub Total			54,643,307.28	246,834.00	-	3,252,557.48	3,252,557.48	325,255.75	120,000.00	2,807,301.73	57,490,609.01	-	-	-	-
Janata Bank Ltd															
Amban Branch, Dhaka.	333658	04.12.19	54,643,307.28	246,834.00	-	3,254,905.44	3,254,905.44	162,745.27	40,000.00	3,052,160.17	57,695,467.45	-	-	-	-
Sub Total			54,643,307.28	246,834.00	-	3,254,905.44	3,254,905.44	162,745.27	40,000.00	3,052,160.17	57,695,467.45	-	-	-	-
Janata Bank Ltd															
Chiribondor Branch, Dinajpur.	333490	11.02.21	100,000,000.00	2,413,194.00	-	6,337,750.00	6,337,750.00	633,775.00	40,000.00	5,663,975.00	-	-	-	2,284,690.00	105,663,975.00
Sub Total			100,000,000.00	2,413,194.00	-	6,337,750.00	6,337,750.00	633,775.00	40,000.00	5,663,975.00	-	-	-	2,284,690.00	105,663,975.00
Janata Bank Ltd															
0760600		23.03.20	212,294,528.12	3,648,812.00	-	13,182,163.35	13,182,163.35	1,318,216.34	40,000.00	11,823,947.01	-	224,118,475.13	-	3,451,425.00	-
0874185		29.04.21	100,000,000.00	1,076,389.00	-	6,209,375.00	6,209,375.00	620,937.50	40,000.00	5,548,437.50	-	-	-	1,017,956.00	105,548,437.50
0674287		04.10.2021	-	-	100,000,000.00	3,000,000.00	3,000,000.00	300,000.00	40,000.00	2,660,000.00	-	-	-	1,389,332.00	102,660,000.00
Sub Total			312,294,528.12	4,725,201.00	100,000,000.00	22,391,538.35	22,391,538.35	2,239,153.84	120,000.00	20,032,384.51	-	224,118,475.13	-	5,858,713.00	208,208,437.50
Janata Bank Ltd															
0506985/7080		09.06.21	100,000,000.00	364,583.00	-	5,952,343.75	5,952,343.75	595,234.38	40,000.00	5,317,109.37	-	-	-	353,251.00	105,317,109.37
364929/6923/5		04.12.19	63,935,048.22	-	-	5,952,343.75	5,952,343.75	595,234.38	40,000.00	5,317,109.37	-	63,935,048.22	-	353,251.00	105,317,109.37
Sub Total			163,935,048.22	364,583.00	-	5,952,343.75	5,952,343.75	595,234.38	40,000.00	5,317,109.37	-	63,935,048.22	-	353,251.00	105,317,109.37
Janata Bank Ltd															
170292/685		17.06.19	112,648,337.77	-	-	6,704,116.30	6,704,116.30	670,411.63	40,000.00	5,993,704.67	-	-	-	-	118,642,042.44
Sub Total			112,648,337.77	-	-	6,704,116.30	6,704,116.30	670,411.63	40,000.00	5,993,704.67	-	-	-	-	118,642,042.44



Janata Bank Ltd												
Dinaipur Medical C	168677	11.02.21	100,000,000.00	2,413,194.00	100,000,000.00	6,337,750.00	633,775.00	40,000.00	5,663,975.00	-	2,284,690.00	105,663,975.00
Sub Total			100,000,000.00	2,413,194.00	100,000,000.00	6,337,750.00	633,775.00	40,000.00	5,663,975.00	-	2,284,690.00	105,663,975.00
Agrani Bank Limited												
Phubani Branch, Dinaipur	0014501	18.09.19	109,325,552.89	1,973,934.00	109,325,552.89	6,788,433.55	678,843.35	40,000.00	6,069,590.20		1,866,837.00	115,395,143.09
	0559963	28.05.19	723,341.45		11,302.21	9,671.99	1,130.22	500.00	9,671.99	733,013.44		-
Sub Total			110,048,894.34	1,973,934.00	110,048,894.34	6,799,735.76	679,973.57	40,500.00	6,079,262.19	733,013.44	1,866,837.00	115,395,143.09
Agrani Bank Limited												
Thakurgoan Branch, Thakurgoan.	0124665/13	08.08.19	109,325,552.89	2,695,179.00	109,325,552.89	6,928,780.23	692,878.03	40,000.00	6,195,902.20		2,506,174.00	115,521,455.09
Sub Total			109,325,552.89	2,695,179.00	109,325,552.89	6,928,780.23	692,878.03	40,000.00	6,195,902.20	-	2,506,174.00	115,521,455.09
Agrani Bank Limited												
Amlioli Branch, Dinaipur	0014821/1267	04.12.19	54,643,306.00	246,654.00	54,643,306.00	3,252,557.41	325,255.74	80,000.00	2,847,301.67	57,490,607.67		-
	0014864/1309	11.02.21	100,000,000.00	2,413,194.00	100,000,000.00	6,337,750.00	633,775.00	40,000.00	5,663,975.00		2,284,690.00	105,663,975.00
Sub Total			154,643,306.00	2,659,848.00	154,643,306.00	9,590,307.41	959,030.74	120,000.00	8,511,276.67	57,490,607.67	2,284,690.00	105,663,975.00
Agrani Bank Limited												
Panaitpur Branch, Dinaipur	0103964/4711	14.11.14	97,414,052.17	-	97,414,052.17	5,757,085.44	575,708.55	80,000.00	5,101,376.89	102,515,429.06		-
Sub Total			97,414,052.17	-	97,414,052.17	5,757,085.44	575,708.55	80,000.00	5,101,376.89	102,515,429.06	-	-
Agrani Bank Limited												
Wansurimat Branch, Thakurgoan.	0168972/119	19.09.19	109,360,147.15	1,974,558.00	109,360,147.15	6,790,581.62	679,058.17	40,000.00	6,071,523.45		1,867,428.00	115,431,670.60
Sub Total			109,360,147.15	1,974,558.00	109,360,147.15	6,790,581.62	679,058.17	40,000.00	6,071,523.45	-	1,867,428.00	115,431,670.60
Agrani Bank Limited												
Birganj Br. Dinaipu	0014643	06.12.18	115,790,434.32	-	115,790,434.32	6,892,244.68	689,224.47	40,000.00	6,163,020.21	121,953,454.53		-
Sub Total			115,790,434.32	-	115,790,434.32	6,892,244.68	689,224.47	40,000.00	6,163,020.21	121,953,454.53	-	-
Agrani Bank Limited												
Pulhat Branch, Dinaipur	0202378/1821	29.12.09	112,590,159.65	19,547.00	112,590,159.65	6,652,880.13	665,288.01	40,000.00	5,947,592.12	118,537,751.77		0.00
	0556027/1953	08.08.19	109,325,552.89	2,695,179.00	109,325,552.89	6,928,780.23	692,878.03	80,000.00	6,235,902.20	81,814,443.75		33,747,011.34
Sub Total			221,915,712.54	2,714,726.00	221,915,712.54	13,581,660.36	1,358,166.04	120,000.00	12,183,494.32	200,352,195.52	-	33,747,011.34
Sonali Bank Limited												
Koyakhony Prokopa Br.	1003386	23.06.22	100,000,000.00	-	100,000,000.00	-	-	-	-	-	116,667.00	100,000,000.00
Sub Total			100,000,000.00	-	100,000,000.00	-	-	-	-	-	116,667.00	100,000,000.00
Rupali Bank Limited												
Nimitola Branch, Dinaipur.	314224/48/21	22.09.19	54,663,306.00	949,363.00	54,663,306.00	3,395,491.00	339,549.00	80,000.00	2,975,942.00	57,659,248.00		-
	314243/48/08	22.03.20	106,167,264.00	1,843,182.00	106,167,264.00	6,592,324.00	659,233.00	80,000.00	5,853,091.00	112,020,355.00		-
	0355269/50/15	27.04.21	50,000,000.00	555,556.00	50,000,000.00	3,104,688.00	310,468.00	80,000.00	2,774,219.00	52,774,219.00		-
Sub Total			210,850,570.00	3,348,101.00	210,850,570.00	13,092,503.00	1,309,261.00	240,000.00	11,543,252.00	222,393,822.00	-	-
Rupali Bank Limited												
Saidpur Branch, N	361722/50/37	05.10.2021	50,000,000.00	-	50,000,000.00	1,500,000.00	150,000.00	55,000.00	1,295,000.00	51,295,000.00		-
Sub Total			50,000,000.00	-	50,000,000.00	1,500,000.00	150,000.00	55,000.00	1,295,000.00	51,295,000.00	-	-
Rupali Bank Limited												
Maidhopoti Branch, Dinaipur.	156314/49/13	22.03.20	53,083,632.00	921,591.00	53,083,632.00	3,296,162.00	329,616.00	80,000.00	2,886,546.00	55,970,178.00		-
Sub Total			53,083,632.00	921,591.00	53,083,632.00	3,296,162.00	329,616.00	80,000.00	2,886,546.00	55,970,178.00	-	-



First Security Islami Bank Limited

Dhrajpur Branch, [1289349	06.08.19	56,452,151.31	1,670,043.00	4,086,518.34	-	408,651.83	40,000	3,637,866.51	-	1,540,641.00	60,090,017.82
Sub Total		56,452,151	1,670,043	4,086,518	-	408,652	40,000	3,637,867	-	1,540,641	60,090,018

AB Bank Limited

Laimonihai Br. Laim[525182	10.08.17	131,042,922	3,567,280	8,809,339	-	880,934	40,000	7,888,405	-	3,511,875	138,931,327
Sub Total		131,042,922	3,567,280	8,809,339	-	880,934	40,000	7,888,405	-	3,511,875	138,931,327

IFIC Bank Limited

Kawran Bazar Branch,Dhaka. 1431729	06.06.21	100,000,000	433,333	6,595,063	-	659,506	-	5,935,556	105,935,556	-	-
Sub Total		100,000,000	433,333	6,595,063	-	659,506	-	5,935,556	105,935,556	-	-

IFIC Bank Limited

Federation Branch,Dhaka. 1426888	06.06.21	100,000,000	433,333	6,595,063	-	659,506	-	5,935,556	105,935,556	-	-
Sub Total		100,000,000	433,333	6,595,063	-	659,506	-	5,935,556	105,935,556	-	-

EXIM bank Limited

Dhrajpur Branch,Dinajpur. 1028152/055601002 96163	26.04.21	50,000,000	586,806	3,168,875	-	316,888	-	2,851,988	620,277	-	52,851,988
Sub Total		50,000,000	586,806	3,168,875	-	316,888	-	2,851,988	620,277	-	52,851,988

Padma Bank Ltd.

02/08204	28.08.19	30,000,000	610,000	1,800,000	-	180,000	-	1,620,000	1,620,000	610,000	30,000,000
02/08207	28.08.19	25,000,000	137,500	1,510,125	-	151,012	60,259	1,298,854	26,298,854	-	-
02/08208	28.08.19	25,000,000	137,500	1,510,125	-	151,012	29	1,359,084	1,359,084	137,500	25,000,000
02/08209	28.08.19	25,000,000	137,500	1,510,125	-	151,012	29	1,359,084	1,359,084	137,500	25,000,000
02/08210	28.08.19	25,000,000	137,500	1,510,125	-	151,012	29	1,359,084	1,359,084	137,500	25,000,000
0227971	30.05.2022	15,000,000	-	-	-	-	-	-	-	-	15,000,000
Sub Total		130,000,000	1,160,000	7,840,500	-	784,049	60,346	6,996,105	31,996,105	1,022,500	120,000,000

Rajshahi Krishi Unnayan Bank. (RAKUB)

Fulbari Branch, Dh[220130	23.03.20	106,127,258	1,824,062	6,803,256	-	680,326	40,000	6,082,930	-	1,851,468	112,210,188
Sub Total		106,127,258	1,824,062	6,803,256	-	680,326	40,000	6,082,930	-	1,851,468	112,210,188

Uttaranchal Unnayan Bank. (UAKUB)

Dinajpur Branch, [219903	22.03.20	53,043,629	920,896	3,430,309	-	343,031	40,000	3,047,278	-	934,848	56,090,907
Sub Total		53,043,629	920,896	3,430,309	-	343,031	40,000	3,047,278	-	934,848	56,090,907

NRB Global Bank Ltd.

Panthipath Branch, [0576281	21.12.20	51,575,000	90,256	3,600,612	-	360,061	92,000	3,148,551	54,723,551	-	-
Sub Total		51,575,000	90,256	3,600,612	-	360,061	92,000	3,148,551	54,723,551	-	-

Kormosongshan Bank Ltd.

Principal Branch, [00138	31.03.19	56,229,365	898,108	1,827,454	-	182,745	40,000	1,604,709	57,834,074	-	-
Sub Total		56,229,365	898,108	1,827,454	-	182,745	40,000	1,604,709	57,834,074	-	-

Community Bank Bangladesh Limited

Dhamondhi Bran[0002888	21.12.20	50,000,000	1,856,944	3,500,000	-	350,000	-	3,150,000	1,762,439	-	53,150,000
Ranir Bandar Bran[0007043	26.04.21	30,000,000	352,083	975,000	-	97,500	-	877,500	1,324,087	-	30,877,500
Sub Total		80,000,000	2,209,027	4,475,000	-	447,500	-	4,027,500	3,086,526	-	84,027,500



Union Bank Ltd.												
Head office Br.	0095341	30.12.19	54,713,000	1,936,232	3,829,910	382,991	80,000	3,366,919	1,835,164	58,079,919		
Gulshan, Dhaka	0172449	04.10.2021		50,000,000				-	2,335,069	50,000,000		
Corporate												
Sub Total			54,713,000	1,936,232	3,829,910	382,991	80,000	3,366,919	4,170,233	108,079,919		
Bangladesh Krishi Bank Ltd.												
Nondipara Bazar	E2581967039	12.05.19	11,282,032	95,976	704,988	70,499	30,000	604,490	11,886,522			
Sub Total			11,282,032	95,976	704,989	70,499	30,000	604,490	11,886,522			
Grand Total			3,373,354,286	48,731,623	209,880,428	20,825,298	1,757,846	187,297,284	488,405,719	44,564,520	2,291,396,905	

80,000

Initial Fund 2,779,602,624
 Transfer to Dep. Fund (488,405,719)
 Total Company Fund 2,291,396,905



Details of security deposit
As at 30 June 2022

Particulars	2022 BDT	2021 BDT
Allahr Dan Automobile 33905	19,918	19,918
BITAC, Bogra	143,604	68,936
Bizz Salutions Ltd	45,100	45,100
BT Ltd.	80,708	-
Dulal Engineering	4,960	4,960
Flora Limited, Bogra	182,400	182,400
Harunur Rashid (Pabna)	65,531	65,531
J.N Enterprise (Dinajpur)	4,272	4,272
Khalequzzaman Traders (Joypurhat)	147,239	147,239
Kin International	25,140	25,140
Maa Auto Mobile Works (Dinajpur)	37,680	37,680
Maa Auto Mobile Workshop (Dinajpur)	5,770	5,770
Maa Traders	-	52,600
Manik Traders, Dinajpur.	186,725	283,225
Master IT	29,160	24,300
Maxon Power Limited, Dhaka	74,983	-
M C Enterprise	62,654	62,654
M.F Traders, Dinajpur,	12,060	12,060
Motiar Traders	6,539	-
Moti Auto Mobile Work (Dinajpur)	36,155	36,155
M/S Rakib Construction	243,200	-
M/S Shaptak Traders, Dinajpur	54,602	-
M/S Sojib Automobiles	335,466	270,066
M/S Tahera sales Center	13,342	-
Rabea Traders (Dinajpur)	2,222	2,222
Rafat Enterprise	9,216	9,216
Rahim Afrooz Accumulators Ltd.	24,800	-
RajIT Solutions Ltd,	14,800	14,800
Response (Dhaka)	19,950	19,950
Aftab IT Ltd. Dhaka	15,847	15,847
Al-Amin Digital Scale (Dhaka)	12,500	12,500
M S Traders (Dinajpur)	-	73,143
Computer Device & Technology	6,300	6,300
Zakullah & Brothers	2,600,261	-
Folora Ltd	3,600	3,600
Sholpic Bari	49,173	-
Smart Technology (Dhaka)	3,708	3,708
SR International, Dhaka	-	29,070
Tanvir Traders	75,349	104,527
Toufiq & Touhid Enterprise	-	85,250
Vai Vai Traders, Dinajpur	36,714	-
Vertax Technology	332,419	-
	5,024,067	1,728,139

Details of advance to other
As at 30 June 2022

Particulars	2022 BDT	2021 BDT
Bangladesh Petroleum Institute(BPI), Dhaka.	3,798,538	4,242,538
Advance against income tax (Officer & Staff)	-	1,000
BPDB, Dinajpur.	33,568	33,568
RPGCL	40,000	40,000
BTCL	-	32,876
		-
DD (Accounts) NESCO Ltd, Dinajpur	32,923,848	32,923,848
	36,795,954	37,273,830

Barapukuria Coal Mining Company Limited

Evaluation of financial statements

As at and for the year ended 30 June 2022

	2022 BDT	2021 BDT
1. Short term liquidity:		
1.1 Current ratio		
Current assets	8,556,882,795	7,844,451,387
Current liabilities	3,073,131,099	3,471,262,415
	2.78	2.26
1.2 Liquid/quick/acid test ratio		
Quick assets	8,138,691,562	7,417,886,499
Current liabilities	3,073,131,099	3,471,262,415
	2.65	2.14
1.3 Inventory turnover		
Cost of goods sold (COGS)	5,211,352,909	5,897,414,555
Average stock	417,903,630	461,437,768
	12.47	12.78
1.4 Receivable turnover period (days)		
Average receivables	1,624,167,375	3,902,835,881
Net credit sales	5,729,562,015	8,735,750,765
	103.47	163.07
1.5 Working capital ratio		
Current assets - current liabilities	5,483,751,695	4,373,188,972
Current liabilities	3,073,131,099	3,471,262,415
	1.78	1.26
2. Long term solvency:		
2.1 Debt-equity ratio		
Liabilities	4,212,205,228	4,274,391,655
Shareholders' equity	20,630,416,790	19,477,310,062
	20%	22%
2.2 Fixed assets to proprietary fund		
Fixed assets less depreciation	8,485,247,721	8,910,672,164
Shareholder fund - opening	20,630,416,790	19,477,310,062
	41%	46%
2.3 Debt to total assets		
Total debts	7,285,336,327	7,745,654,070
Total assets	27,915,753,117	27,222,964,132
	26%	28%

Barapukuria Coal Mining Company Limited

Evaluation of financial statements

As at and for the year ended 30 June 2022

	2022 BDT	2021 BDT
3. Profitability:		
3.1 Gross profit ratio		
Gross profit	1,318,973,425	2,422,517,349
Net sales	6,530,326,333	8,319,931,904
	20%	29%
3.2 Net profit ratio		
Net profit	1,168,709,465	2,177,900,309
Net sales	6,530,326,333	8,319,931,904
	18%	26%
3.3 Return on investment		
Net profit before interest and taxes	1,444,709,170	2,542,471,717
Capital employed	24,842,622,018	23,751,701,717
	6%	11%
3.4 Operating ratio		
COGS+ Other operating expenses	4,720,987,238	5,363,411,518
Net sales	6,530,326,333	8,319,931,904
	72%	64%
3.5 Total assets turnover		
Sales	6,530,326,333	8,319,931,904
Total assets	27,915,753,117	27,222,964,132
	23%	31%
3.6 Fixed assets turnover		
Sales	6,530,326,333	8,319,931,904
Fixed assets	19,358,870,322	19,378,512,745
	34%	43%
3.7 Earnings per share (EPS)		
Net profit for the year	1,168,709,465	2,177,900,309
Number of equity shares outstanding	391,630,480	315,630,340
	2.98	6.90
3.8 Net Asset Value (NAV)		
Net Assets (Total assets-Total Liabilities)	20,630,416,790	19,477,310,062
Number of equity shares outstanding	391,630,480	315,630,340
	52.68	61.71
3.9 Divident Payout Ratio (DPR)		
Divident Paid	-	200,000,000
Net Profit	1,168,709,465	2,177,900,309
	-	0.09

Barapukuria Coal Mining Company Limited
BUDGET VARIANCE
FINANCIAL YEAR : 2021-2022

Sl. No.	Particulars	Revised Budget during the year	Actual expenses during the year	Variance	Remarks
1	Basic Salary - officer	81,000,000	78,990,769	2,009,231	98%
2	Basic Salary - staff	5,600,000	5,692,115	(92,115)	102%
3	Wages	-	-	-	
4	Total Salary (1 to 3)	86,600,000	84,682,884	1,917,116	
6	House rent	33,000,000	31,850,780	1,149,220	97%
7	Boishakhi Allowance	1,500,000	1,425,896	74,104	95%
8	Medical allowance	3,500,000	3,436,723	63,277	98%
9	Medical expenses	1,200,000	1,149,046	50,954	96%
10	Education Allowance	1,400,000	1,098,271	301,729	78%
11	Festival bonus	14,500,000	13,768,790	731,210	95%
12	Incentive bonus	7,500,000	10,612,420	(3,112,420)	141%
13	Domestic Aid Allowance	400,000	326,581	73,419	82%
14	Overtime	3,300,000	3,299,737	263	100%
15	Liveries and uniform	8,000,000	7,557,690	442,310	94%
16	Washing allowance	400,000	340,408	59,592	85%
17	Welfare Expenses	2,400,000	2,347,615	52,385	98%
18	Leave encashment	7,500,000	7,170,819	329,181	96%
19	Gratuity	14,500,000	16,957,122	(2,457,122)	117%
20	Pension fund contribution	250,000	246,528	3,472	99%
21	Recreation leave /Leave fare assistance	7,500,000	7,126,260	373,740	95%
22	Entertainment -staff	250,000	-	250,000	0%
23	Lunch subsidy	2,200,000	2,157,470	42,530	98%
24	Group insurance premium	5,000,000	1,930,610	3,069,390	39%
25	Provident fund contribution	7,500,000	7,957,459	(457,459)	106%
26	Gas allowance	2,500,000	2,248,954	251,046	90%
27	Mining/UG allowance	44,300,000	40,292,065	4,007,935	91%
28	Honorium	13,000,000	11,073,291	1,926,709	85%
29	Employees income tax	-	-	-	
31	Other expenses	600,000	104,071	495,929	17%
32	Total (5 to 26)	182,200,000	174,478,605	7,721,395	
33	Grand Total (4+27)	268,800,000	259,161,489	9,638,511	
34	Office stationery and printing	2,500,000	722,558	1,777,442	29%
35	Postage, Telephone and Internet service	2,200,000	2,095,951	104,049	95%
36	Electricity bill - business	480,000,000	402,336,632	77,663,368	84%
37	Electric Consumable	4,500,000	2,342,485	2,157,515	52%
38	TA/DA	3,000,000	2,999,523	477	100%
39	Office rent	3,800,000	3,634,692	165,308	96%
40	Entertainment - Local	1,500,000	1,426,510	73,490	95%
41	Training	2,200,000	2,186,592	13,408	99%
42	Legal expenses	3,500,000	1,351,295	2,148,705	39%
43	Consultant Service	50,000,000	60,598,470	(10,598,470)	121%
44	Vehicle insurance	2,500,000	622,061	1,877,939	25%
45	Directors honorium	2,000,000	1,390,000	610,000	70%
46	External audit fee	1,500,000	276,000	1,224,000	18%
47	Bank charges & commission	6,000,000	148,780,642	(142,780,642)	2480%
48	News papers, books & etc.	250,000	249,823	177	100%
49	Corporation Overhead	120,000,000	115,552,000	4,448,000	96%
50	Tax	7,000,000	5,796,711	1,203,289	83%
51	POL for transport	6,000,000	5,461,078	538,922	91%
52	Codenset/ Mud Transport	2,000,000	652,841	1,347,159	33%
53	Bus hire	300,000	-	300,000	0%

Sl. No.	Particulars	Revised Budget during the year	Actual expenses during the year	Variance	Remarks
54	R&M Vehicle	6,000,000	4,680,421	1,319,579	78%
55	R&M Plant, Machine & Equipment	15,000,000	5,739,164	9,260,836	38%
56	R&M Residential & other building	20,000,000	6,208,474	13,791,526	31%
57	R&M Office furniture, fixture and equipment	1,200,000	1,018,699	181,301	85%
58	CSR	25,300,000	23,502,376	1,797,624	93%
59	Advertisement	1,500,000	1,311,889	188,111	87%
60	Crockery and cutlery	500,000	177,576	322,424	36%
61	Depreciation:	920,000,000	886,748,428	33,251,572	96%
62	Amortization	67,150,000	67,147,092	2,908	100%
63	Internal coal uses	8,500,000	7,829,250	670,750	92%
64	Linen	300,000	285,390	14,610	95%
65	Entertainment allowance	300,000	198,884	101,116	66%
66	Fuel for production	10,000,000	9,207,941	792,059	92%
67	Outsourcing workers wages	68,000,000	55,946,912	12,053,088	82%
68	Security expenses	34,000,000	27,754,409	6,245,591	82%
69	Spares & consumable	380,000,000	78,552,448	301,447,553	21%
70	Compensation for subsidence	-	-	-	
71	Development Expenditure	2,000,000	24,840	1,975,160	1%
72	Explosive	-	-	-	
73	M&P Contractor	2,130,000,000	2,841,389,844	(711,389,844)	133%
74	Donation	15,000,000	13,452,000	1,548,000	90%
75	School operating Expenses	7,500,000	7,416,457	83,543	99%
76	Miscellaneous Expenses	44,500,000	29,477,726	15,022,274	66%
77	Total (29 to 68)	4,457,500,000	4,826,546,083	(369,046,083)	
	Grand Total (28+69)	4,726,300,000	5,085,707,571.54	(359,407,572)	