

**Barapukuria Coal Mining Company Limited**  
Chowhati, Parbatipur  
Dinaipur

**Barapukuria Coal Mining Company Limited**

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Auditor's Report and Audited Financial Statements  
for the year ended 30 June 2023

## Barapukuria Coal Mining Company Limited

### Auditor's Report and Audited Financial Statements for the year ended 30 June 2023

#### Table of Content

Sl. No.	Contents	Page No.
1	Independent Auditor's Report	01-03
2	Statement of Financial Position	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	08-33
7	Annexure - A: Schedule of property, plant and equipment	34
8	Annexure - B: Schedule of Revalued Fixed Assets	35
9	Annexure - C: Investment in FDR (Depreciation Fund)	36-43
10	Annexure - D: Details of House Building Loan	44-45
11	Annexure - E: Details of advance incentive bonus	46-49
12	Annexure - F: Investment in FDR	50-53
13	Annexure - G: Details of security deposit	54
14	Annexure -H: Details of advance to other	55
15	Evaluation of financial statements	<del>58-57</del>
16	Budget Veriance	<del>58-59</del>



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

We have audited the financial statements of Barapukuria Coal Mining Company Limited, which comprise the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income, statement of 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, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the, the financial position of the company as at 30 June 2023 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 Qualified Opinion**

As per the office order no. 28.02.0000.028.37.003.15.96/1 (9) dated – January 5, 2023 of the Ministry of Power, Energy and Mineral Resources (Energy and Mineral Division), coal price was raised from USD 130 to USD 176. This has created an arrear of BDT 2,876,375,872 from January 2022 to November 2022. Also, in note – 13.2 (Other Receivables), an amount of BDT 31,039,936 is disclosed as VAT paid on behalf of Bangladesh Power Development Board (BPDB). Both of the amount has not yet been recovered from Bangladesh Power Development Board. The confirmation provided by BPDB shows only the unpaid sales value of May & June 2023 which doesn't agree with the total receivable of TK. 2,907,415,808 disclosed by the BCMCL.

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 qualified 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 2020, 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.- CAF- 001-111



**Kamrul Abedin FCA, Partner**  
Enrollment No.- 527  
DVC: 2312070527AS537227

Dated, Dhaka  
05 December 2023

Barapukuria Coal Mining Company Limited

Statement of Financial Position

As at 30 June 2023

	Notes	Amount in BDT	
		2023	2022
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	9,695,582,134	8,485,247,721
Un-installed Capital Investment Equipment	5	9,842,423	9,898,675
Un-installed Plant & Equipment	6	120,002,070	13,203,181
Intangible assets	7	537,176,733	604,323,825
Own finance Project	8	1,955,108,230	1,938,366,738
Depreciation fund investment	9	9,088,861,978	8,128,886,063
Loan to employees- Non-current portion	10	199,286,534	178,944,120
<b>Total non-current assets</b>		<b>21,605,860,102</b>	<b>19,358,870,322</b>
<b>Current assets</b>			
Inventories	11	824,816,491	414,951,521
Trade and other receivables	12	7,098,328,754	1,401,502,871
Advances, deposits and prepayments	13	2,956,898,311	1,389,174,333
Loan to employees- Current portion	10	27,330,951	24,703,013
Investment in fixed deposit	14	330,455,600	2,291,396,905
Inter-company current account	15	6,132,763	6,618,196
Cash and cash equivalents	16	2,077,370,231	3,028,536,657
<b>Total current assets</b>		<b>13,321,333,101</b>	<b>8,556,883,495</b>
<b>Total assets</b>		<b>34,927,193,203</b>	<b>27,915,753,817</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
<b>Capital and reserves</b>			
Share capital	17	3,916,305,500	3,916,305,500
Revaluation surplus	19	1,491,858,379	-
Retained earnings	20	10,416,844,851	8,585,225,927
		<b>15,825,008,730</b>	<b>12,501,531,427</b>
<b>Fund</b>			
Depreciation fund	21	9,088,861,978	8,128,886,063
<b>Total equity</b>		<b>24,913,870,708</b>	<b>20,630,417,490</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
ADP loan interest	22	1,261,042,394	1,261,042,394
XMC retention money	23	1,796,867,611	1,366,104,499
Deferred Tax Liability	24	1,859,464,057	1,585,058,335
<b>Total non-current liabilities</b>		<b>4,917,374,062</b>	<b>4,212,205,228</b>
<b>Current liabilities</b>			
Trade and other payable	25	858,613,414	473,489,933
Current account with Petrobangla	26	47,474,894	47,474,894
Other liabilities	27	329,768,313	62,358,005
Provision & accrued expenses	28	3,296,411,730	2,413,934,161
Current Tax Liabilities	29	563,680,082	75,874,106
<b>Total current liabilities</b>		<b>5,095,948,433</b>	<b>3,073,131,099</b>
<b>Total liabilities</b>		<b>10,013,322,495</b>	<b>7,285,336,327</b>
<b>Total equity and liabilities</b>		<b>34,927,193,203</b>	<b>27,915,753,817</b>

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

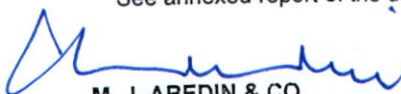





**General Manager** (Finance & Accounts)      **Secretary**      **Director**      **Managing Director**  
 See annexed report of the date

Dhaka, Bangladesh  
Date: 05 December 2023



  
**M. J. ABEDIN & CO**  
 Chartered Accountants  
 DVC: 2312070527AS537227

Barapukuria Coal Mining Company Limited

Statement of Profit or Loss and Other Comprehensive Income  
For the year ended 30 June 2023

	Notes	Amount in BDT	
		2023	2022
Revenue	30	14,343,559,697	6,530,326,333
Cost of sales	31	(9,969,319,081)	(5,211,352,909)
<b>Gross profit</b>		<b>4,374,240,616</b>	<b>1,318,973,425</b>
Administrative and selling expenses	32	(563,975,842)	(490,365,671)
<b>Operating profit</b>		<b>3,810,264,774</b>	<b>828,607,754</b>
Other income	33	105,682,393	119,633,786
Finance income	34	689,889,774	719,110,237
Finance expense	35	(162,905,127)	(146,605,282)
<b>Profit before contribution to WPPF and tax</b>		<b>4,442,931,813</b>	<b>1,520,746,495</b>
Contribution to workers' profit participation fund	36	(222,146,590)	(76,037,325)
<b>Profit before tax</b>		<b>4,220,785,223</b>	<b>1,444,709,170</b>
Current Tax Expense	29.2	(1,348,498,019)	(637,041,881)
<b>Profit after current tax</b>		<b>2,872,287,204</b>	<b>807,667,289</b>
Deferred Tax Income/(Expense)	24	139,307,635	361,042,176
<b>Net profit after tax</b>		<b>3,011,594,840</b>	<b>1,168,709,465</b>
<b>Other comprehensive income:</b>			
Surplus on Revaluation of Assets	19	1,905,571,736	-
Less: Deferred tax expense on Revalue asset	24	(413,713,357)	-
<b>Total other comprehensive income</b>		<b>1,491,858,379</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>4,503,453,219</b>	<b>1,168,709,465</b>

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: 05 December 2023



  
M. J. ABEDIN & CO  
Chartered Accountants  
DVC: 2312070527AS537227

Barapukuria Coal Mining Company Limited

Statement of Changes in Equity

For the year ended 30 June 2023

Amount in BDT

Particulars	Share capital	Share money deposit	Revaluation surplus	Retained earnings	Sub-Total	Depreciation fund	Total
<b>For the year ended 30 June 2022</b>							
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
Prior year adjustment of Share allotment	700	-	-	-	700	-	700
Restated Balance as at 01 July 2021	3,156,304,100	760,000,705	-	8,318,868,322	12,235,173,127	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	886,748,428	1,168,709,465
Transfer to depreciation fund	-	-	-	(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)
<b>Balance as at 30 June 2022</b>	<b>3,916,305,500</b>	<b>-</b>	<b>-</b>	<b>8,585,225,927</b>	<b>12,501,531,427</b>	<b>8,128,886,063</b>	<b>20,630,416,790</b>
<b>For the year ended 30 June 2023</b>							
Balance as at 01 July 2022	3,916,305,500	-	-	8,585,225,927	12,501,531,427	8,128,886,063	20,630,417,490
Net profit for the year	-	-	-	3,011,594,840	3,011,594,840	-	3,011,594,840
Transfer to depreciation fund	-	-	-	(959,975,916)	(959,975,916)	959,975,916	-
Surplus on revaluation of assets	-	-	1,905,571,736	-	1,905,571,736	-	1,905,571,736
Deferred tax expense on revaluated asset	-	-	(413,713,357)	-	(413,713,357)	-	(413,713,357)
Dividend paid for FY: 2021-22 & 2022-23	-	-	-	(220,000,000)	(220,000,000)	-	(220,000,000)
<b>Balance as at 30 June 2023</b>	<b>3,916,305,500</b>	<b>-</b>	<b>1,491,858,379</b>	<b>10,416,844,851</b>	<b>15,825,008,731</b>	<b>9,088,861,978</b>	<b>24,913,870,709</b>

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

*[Signature]*  
General Manager  
(Finance & Accounts)

Secretary

Director

Managing Director

See annexed report of the date





Barapukuria Coal Mining Company Limited


Statement of Cash Flows


For the year ended 30 June 2023

	Amount in BDT	
	2023	2022
<b>A. Cash flows from operating activities</b>		
Net profit before tax	4,220,785,223	1,444,709,170
<b>Adjustment for non-cash items:</b>		
Depreciation	959,975,916	886,748,428
Amortisation of Intangible Assets	67,147,092	67,147,092
Interest income on FD account (Non-operating income)	(569,081,437)	(651,778,576)
Gain on sale of Asset (non operating income)	(3,257,945)	-
Unrealised Foreign exchange Loss/ (Gain)	140,873,446	141,566,016
	<u>4,816,442,295</u>	<u>1,888,392,129</u>
<b>Changes in working capital components:</b>		
(Increase)/decrease in advances, deposits and prepayments	(274,488,116)	(1,309,596,887)
(Increase)/decrease in inventories	(409,864,970)	10,279,727
(Increase)/decrease trade and other receivables	(5,670,332,276)	1,928,590,849
(Increase)/decrease in loan to employees	(22,970,353)	22,644,192
Increase/(decrease) trade and other payable	281,402,482	(365,225,914)
Increase/(decrease) other liabilities	267,410,308	(90,415,760)
Increase/(decrease) provision & accrued expenses	882,477,569	10,573,961
	<u>(4,946,365,356)</u>	<u>206,850,168</u>
<b>Cash generated from operations</b>	<u>(860,692,039)</u>	<u>(561,167,775)</u>
Income tax paid	<u>(990,615,101)</u>	<u>1,534,074,522</u>
<b>Net cash from operating activities</b>		
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(371,481,234)	(160,527,903.91)
Advance payment against capital expenditure (Land Acquisition)	(1,139,461,294)	-
Proceed from sale of asset	3,257,945	-
Interest received from FD Account	542,587,830	654,544,551
Depreciation fund investment	(959,975,916)	(886,748,428)
Investment in FD Accounts	1,960,941,306	1,081,957,380
Payment for Own finance project	(16,741,492)	-
<b>Net cash (used in)/from investing activities</b>	<u>19,127,145</u>	<u>689,225,600</u>
<b>C. Cash flows from financing activities</b>		
Dividend paid	(220,000,000)	-
(Increase)/decrease in inter-company current account	485,433	1,390,951
Received/(Payment) of retention money from XMC	239,836,097	196,187,777
<b>Net cash used in financing activities</b>	<u>20,321,530</u>	<u>197,578,728</u>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	<u>(951,166,426)</u>	<u>2,420,878,850</u>
Opening cash and cash equivalents	3,028,536,657	607,657,807
<b>Closing cash and cash equivalents</b>	<u>2,077,370,231</u>	<u>3,028,536,657</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: 05 December 2023



  
M. J. ABEDIN & CO  
Chartered Accountants  
DVC: 2312070527AS537227

## Barapukuria Coal Mining Company Limited

### Notes to the financial statements For the year ended 30 June 2023

#### 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 2005.

##### 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 organization 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 2023 were authorized by the Board of Directors on 05 December 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 2022 to 30 June 2023 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

Items of property, plant and equipment are measured at cost or revalued value less accumulated depreciation. The items of property, plant and equipment have been revalued in the year 2022-2023 by the firm of professional valuers on the basis of fair market value. When revalued assets are disposed off, the amounts included in the revaluation surplus are transferred to retained earnings.

Cost includes expenditure that is directly attributable to the acquisition of asset. The cost of self-constructed asset includes the cost of material and direct labor, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the profit and loss account which is determined with reference to the net book value of the assets and the net sales proceeds.

#### 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>2023</u>	<u>2022</u>
Shaft and under ground development	3.33%	3.33%
Civil engineering ,workshop, warehouse, administrative and welfare building	2.50%	2.50%
Plant and equipment	15%	15%
Capital Investment 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
--	----------

### 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 obligation.

### **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 recognised 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, 2023.

#### 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 maintain 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	
2023	2022

#### 4. Property, plant and equipment

This is made up as follows:

Written down value - Cost	7,887,591,366	8,485,247,721
Written down value - Revaluation	1,807,990,768	-
Written down value as on 30 June	<u>9,695,582,134</u>	<u>8,485,247,721</u>

##### 4.1 Cost:

Opening balance	23,238,692,460	22,776,627,595
Addition during the year	264,738,597	462,064,865
Disposal/adjustment during the year	(13,361,950)	-
Closing balance (a)	<u>23,490,069,107</u>	<u>23,238,692,460</u>

##### Depreciation

Opening balance	14,753,444,739	13,865,955,431
Depreciation Charge for the year	862,394,948	886,748,428
Disposal/adjustment during the year	(13,361,945)	740,880
Closing balance (b)	<u>15,602,477,742</u>	<u>14,753,444,739</u>
Net book value (a-b)	<u>7,887,591,366</u>	<u>8,485,247,721</u>

A schedule of property, plant & equipment has been given in Annexure- A.

##### 4.2 Revaluation:

Opening balance	-	-
Addition during the year	1,905,571,736	-
Closing balance (a)	<u>1,905,571,736</u>	<u>-</u>

##### Depreciation

Opening balance	-	-
Depreciation Charge for the year	97,580,968	-
Closing balance (b)	<u>97,580,968</u>	<u>-</u>
Net book value (a-b)	<u>1,807,990,768</u>	<u>-</u>

A schedule of revalued property, plant & equipment has been given in Annexure- B.

#### 5. Un-installed Capital Investment Equipment

This is made up as follows:

Opening balance	9,898,675	322,524,655
Addition during the year	38,349,231	-
Transfer to Property, Plant & Equipment	(38,405,483)	(312,625,980)
Closing balance	<u>9,842,423</u>	<u>9,898,675</u>

#### 6. Un-installed Plant & Equipment

This is made up as follows:

Opening balance	13,203,181	66,828,318
Addition during the year	321,042,557	15,047,678
Transfer to Property, Plant & Equipment	(214,243,668)	(68,672,816)
Closing balance	<u>120,002,070</u>	<u>13,203,181</u>





Amount in BDT	
2023	2022

#### 7. 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	671,470,917	-
Addition during the year	-	671,470,917
Closing balance	<u>671,470,917</u>	<u>671,470,917</u>
<b><u>Accumulated amortisation</u></b>		
Opening balance	67,147,092	-
Amortisation during the year	67,147,092	67,147,092
Closing balance	<u>134,294,183</u>	<u>67,147,092</u>
<b>Balance as at 30 June 2023</b>	<b><u>537,176,733</u></b>	<b><u>604,323,825</u></b>

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

#### 8. Own Finance Project

This consists of as follows:

North-South extension study project cost	-	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
Preliminary Study for Dev. Of Alihat Iron Ore Project	16,741,492	
	<u>1,955,108,230</u>	<u>1,938,366,738</u>

#### 9. Depreciation fund investment (Term Deposit)

This is arrived at as follows :

Opening balance	8,128,886,063	7,242,137,635
Appropriation:		
Income capitalised during the year - net of tax and excise duty	350,807,613	398,342,709
Investment During the year	2,550,000,000	-
Encashed during the year	(3,459,966,383)	-
Transferred from own fund investment	1,519,134,685	488,405,719
Net transfer to the fund	609,168,303	488,405,719
Closing balance	<u>9,088,861,978</u>	<u>8,128,886,063</u>

Details are in Annex C.

#### 10. Loan to employees

Non-current portion:		
House building loan (note-10.1)	199,286,534	178,944,120
Motor cycle loan (note-10.2)	-	-
	<u>199,286,534</u>	<u>178,944,120</u>



**Current portion:**

House building loan (note-10.1)  
Motor cycle loan (note-10.2)

Amount in BDT	
2023	2022
27,329,560	24,640,595
1,391	62,418
<b>27,330,951</b>	<b>24,703,013</b>
<b>226,617,485</b>	<b>203,647,133</b>

**10.1 House building loan**

Non-current portion  
Current portion

199,286,534	178,944,120
27,329,560	24,640,595
<b>226,616,094</b>	<b>203,584,715</b>

Details are in Annex D.

**10.2 Motor cycle loan**

Non-current portion  
Current portion

-	-
1,391	62,418
<b>1,391</b>	<b>62,418</b>

**11. Inventories**

This consists of as follows:

Stock of Production Coal  
Stock of Sedimented Coal  
Store & spares - Consumables  
Unused printing & stationery

-	-
702,457	1,116,627
822,878,197	412,645,240
1,235,837	1,189,654
<b>824,816,491</b>	<b>414,951,521</b>

Coal has been produced in this period (1st July 2022 to 30th June 2023) from underground 7,67,307.465 metric tons. In this period total 7,66,557.465 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 3,831.32 metric tons. Sedimented coal has been collected in this period from WTP 5,237.94 metric tons and sales 4,420.00 metric tons. Taking consideration of the opening stock, coal collected from WTP & sales the quantity of closing stock of sedimented coal was 4,649.26 metric tons which found in the coal yard by measurement committee on 30 June 2023.

**12. Trade and other receivables**

This is made up as follows:

Trade receivables (Note-12.01)  
Other receivables (Note-12.02)

6,876,727,761	1,203,834,980
221,600,993	197,667,891
<b>7,098,328,754</b>	<b>1,401,502,871</b>

**12.1 Trade receivables**

Trade receivables are unsecured, considered goods and recoverable within one year. Trade receivables

Receivables due below six months  
Receivables due over six months

5,749,447,127	1,203,834,980
1,127,280,634	-
<b>6,876,727,761</b>	<b>1,203,834,980</b>

Trade Receivable represents receivable from BPDB against sale of coal.



Amount in BDT	
2023	2022

## 12.2 Other receivables

This consists of as follows:

Accrued interest on FDR (Note - 12.2.1)	153,766,287	127,272,680
Interest receivable on HBL	36,743,205	39,303,711
Sundry debtor (Anower Hossain)	50,165	50,165
VAT paid on behalf of BPDB	31,039,936	31,039,936
Other accounts receivable (Restated)	1,400	1,400
	<b>221,600,993</b>	<b>197,667,891</b>

### 12.2.1 Accrued interest on FDR

Opening balance	127,272,680	130,038,655
Add: Interest accrued during the year	569,081,437	651,778,576
	696,354,117	781,817,231
Less: Received during the year	(542,587,830)	(654,544,551)
Closing balance	<b>153,766,287</b>	<b>127,272,680</b>

## 13. Advances, deposits and prepayments

### Advances to:

Contractor (note 13.1)	1,282,768,674	1,151,742,533
Suppliers (note 13.2)	22,525,353	1,643,610

### Advances against:

Material purchase (goods in transit) (note 13.3)	415,721,442	160,562,034
Advance against CD/VAT	385,709	1,963,754
Advance against expenses (note 13.4)	-	2,045,000
Advance against capital expenditure (DC, Dinajpur for land acquisition)	1,139,461,294	-
Incentive bonus advance (Annex-E)	33,727,590	23,706,432
Advance to Others (note 13.5)	36,501,204	36,795,954

### Deposits with:

Bangladesh Power Development Board	6,929,525	6,929,525
Linde Bangladesh Limited	360,000	360,000
DG, BMD	100,000	100,000
Bangladesh Telecommunications Company Limited	85,780	85,780
NESCO, Dinajpur	16,000,000	-
Anudip CNG & Filling Station	150,000	-
Prepayments (note 13.6)	2,181,740	3,239,712
	<b>2,956,898,311</b>	<b>1,389,174,333</b>

### 13.1 Contractor

XMC/CMC (foreign currency)	908,002,318	908,002,318
XMC/CMC (local currency)	216,110,055	238,858,482
	1,124,112,373	1,146,860,800
Foreign Exchange rate fluctuation Gain/(Loss)	158,656,301	4,881,733
	<b>1,282,768,674</b>	<b>1,151,742,533</b>

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. Taka 2,27,48,426.88 adjusted from interim payment certificate up to 31 May 2023.

Total Advance payment Taka 1,146,860,799.87 will be 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.



	Amount in BDT	
	2023	2022
<b>13.2 Suppliers (Pre-payment):</b>		
Jamuna Oil Company Limited	2,080,042	1,100,122
Connect Distribution/Linde/BOC (Bangladesh) Limited	366,844	507,434
Madhapara Granite Mining Co. Limited		-
DMT (Alihat Iron Ore Project)	20,042,413	-
Telephone Shilpa Sangstha	36,054	36,054
	<b>22,525,353</b>	<b>1,643,610</b>
<b>13.3 Material purchase (goods in transit)</b>		
Opening balance	160,562,034	8,641,940
<u>Add:</u> Addition during the year	415,721,442	<b>160,562,034</b>
	576,283,476	169,203,974
<u>Less:</u> Adjustment during the year	(160,562,034)	<b>(8,641,940)</b>
Closing balance	<b>415,721,442</b>	<b>160,562,034</b>
<b>13.4 Advance against expenses</b>		
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
	-	<b>2,045,000</b>
<b>13.5 Others (Details in Annex-H)</b>		
Opening balance	36,795,954	37,273,830
<u>Add:</u> Addition during the year	2,950,881	2,780,152
	39,746,835	40,053,982
<u>Less:</u> Adjustment during the year	(3,245,631)	(3,258,028)
Closing balance	<b>36,501,204</b>	<b>36,795,954</b>
<b>13.6 Prepayments</b>		
Security guards salary (Anser & VDP, Dinajpur)	181,226	1,336,018
Jibon Bima Corporation	2,000,514	1,903,694
	<b>2,181,740</b>	<b>3,239,712</b>
<b>14. Investment in fixed deposit</b>		
This is arrived at as follows:		
<b>Opening balance</b>	<b>2,291,396,905</b>	<b>3,373,354,286</b>
<u>Add:</u> Addition During the year	300,000,000	292,416,856
<u>Add:</u> Income capitasied during the year - net of tax and excise duty	92,099,260	209,880,428
	<b>2,683,496,166</b>	<b>3,875,651,570</b>
<u>Less:</u> Encashed during the year	833,905,881	1,095,848,945
<u>Less:</u> Transfer to Depreciation fund	1,519,134,685	488,405,719
Closing balance	<b>330,455,600</b>	<b>2,291,396,905</b>
<b>Details in Annexure - F</b>		



Amount in BDT	
2023	2022

#### 15. Inter-company current account

This consists of as follows:

BAPEX	-	19,115
Bakharabad Gas distribution co. Ltd.	9,127	-
PGCL	65,927	557,670
Titas Gas T & D Co. Ltd.	14,330	14,330
GTCL	-	(16,298)
Projects:		
J.L.M.C	427,252	427,252
Jamalganj Coal Field	5,616,127	5,616,127
	<b>6,132,763</b>	<b>6,618,196</b>

#### 16. Cash and cash equivalents

This consists of as follows:

Cash in hand	88,000	113,000
Cash at bank (note 16.1)	2,077,282,231	3,028,423,657
	<b>2,077,370,231</b>	<b>3,028,536,657</b>

#### 16.1 Cash at bank

<u>Name of bank</u>	<u>SND account no.</u>		
Rupali Bank Limited	0422024000007	686,914	1,803,490
Agrani Bank Limited	0200002127447	2,019,424,743	2,178,685,575
Janata Bank Limited	0100031528733	(303,663)	191,068,233
IFIC Bank Limited	1017127133041	29,875,981	525,983,075
Janata Bank Limited	0100001503426	2,278,842	8,511,070
Sonali Bank Limited	1831736000032	23,524,857	122,372,213
Janata Bank Limited	0100237100861	1,794,557	-
		<b>2,077,282,231</b>	<b>3,028,423,657</b>

#### 17. Share capital

This represents :

##### Authorised:

700,000,000 ordinary shares of BDT 10 each

**7,000,000,000**      **7,000,000,000**

##### Issued:

391,630,550 ordinary share of BDT 10 each

**3,916,305,500**      **3,916,305,500**

##### Composition of shareholding:

<u>Name of shareholder</u>	<u>Number of shares</u>	<u>Percentage (%)</u>	<u>Amount BDT</u>
Zanendra Nath Sarker, 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. Md. Kamruzzaman Khan, Director, Petrobangla	1	0%	10
Md. Abdul Mannan Patwary, Director, Petrobangla	1	0%	10
Ruchira Islam, Secretary, Petrobangla	1	0%	10
Petrobangla	391,630,543	100%	3,916,305,430
	<b>391,630,550</b>	<b>100%</b>	<b>3,916,305,500</b>



	Amount in BDT	
	2023	2022
<b>18. Share money deposit</b>		
Opening balance	-	760,000,705
Add: Addition during the year	-	-
	-	760,000,705
Less: Adjustment during the year	-	760,000,705
Closing balance	-	-
<b>19 Revaluation Surplus:</b>		
Addition during the year	1,905,571,736	-
Less: Deferred tax expense on revaluation surplus	413,713,357	-
	<b>1,491,858,379</b>	<b>-</b>
<b>20. Retained earnings</b>		
This is arrived at as follows:		
Opening balance	8,585,225,927	8,318,868,322
Adjustment for share allotment	-	5
Net profit for the year	3,011,594,840	1,168,709,465
Dividend paid FY: 2021-22 & 2022-23	(220,000,000)	-
Transfer to depreciation fund	(959,975,916)	(886,748,428)
Coal sale adjustment Fy:2019-20	-	(8,983,998)
Prior year adjustment of foreign exchange fluctuation gain/(Loss)	-	(6,619,438)
Closing balance	<b>10,416,844,851</b>	<b>8,585,225,927</b>
<b>21. Depreciation fund</b>		
This is arrived at as follows:		
Opening balance	8,128,886,063	7,242,137,635
Add: Addition during the year	959,975,916	886,748,428
	9,088,861,978	8,128,886,063
Less: Adjustment during the year	-	-
Closing balance	<b>9,088,861,978</b>	<b>8,128,886,063</b>
The basis for recognition of Depreciation Fund has been stated in note - 3.17		
<b>22. ADP loan interest</b>		
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	95,490,789	95,490,789
	<b>1,261,042,394</b>	<b>1,261,042,394</b>
<b>23. XMC retention money</b>		
Opening balance	1,263,436,527	1,067,248,750
Add: Addition during the year	239,836,097	196,187,777
Add: Exchange (Gain)/Loss	293,594,986	102,667,971
	1,796,867,611	1,366,104,499
Less: Paid during the year	-	-
Closing balance	<b>1,796,867,611</b>	<b>1,366,104,499</b>

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	
2023	2022

#### 24. Deferred tax liabilities

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

Opening Balance	1,585,058,335	1,946,100,511
Deferred tax (income)/expense	(139,307,635)	(361,042,176)
Deferred tax (income)/expense through OCI	413,713,357	-
<b>Deferred tax Liabilities at reporting date</b>	<b>1,859,464,057</b>	<b>1,585,058,335</b>

30-Jun-23		
Carrying amount	Tax base amount	Temporary difference

Carrying amount of Property, Plant & Equipment excluding permanent differences

5,779,270,310	521,995,038	5,257,275,272
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Carrying amount of Property, Plant & Equipment - Revalued Assets (Other than land)

1,023,020,770	-	1,023,020,770
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Revaluation Surplus of Land

882,550,966	-	882,550,966
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Applicable Tax Rate(15% for Land & 27.5% for others)

15 % & 27.50%

Deferred Tax (Assets)/Liabilities

**1,859,464,057**

30-Jun-22		
Carrying amount	Tax base amount	Temporary difference

Carrying amount of Property, Plant & Equipment excluding permanent differences

6,376,926,665	613,078,173	5,763,848,492.47
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Applicable Tax Rate

27.50%

Deferred Tax (Assets)/Liabilities

**1,585,058,335**

#### 25. Trade and other payables

This is made-up as follows:

Trade payables (Note 25.1)	854,632,740	468,440,748
Other payables (Note 25.2)	3,980,674	5,049,186
	<b>858,613,414</b>	<b>473,489,933</b>

##### 25.1 Aging of Trade payables are given below:

Payables due below six months	386,191,992	47,437,618
Payables due over six months	468,440,748	421,003,130
	<b>854,632,740</b>	<b>468,440,748</b>

##### 25.2 Other payables

This represents:

Sundry Creditors	2,972,695	3,187,455
Other Payable	1,007,980	1,861,731
	<b>3,980,674</b>	<b>5,049,186</b>



Amount in BDT	
2023	2022

**26. Current account with Petrobangla**

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

**27. Other liabilities**

This consists of as follows:

Security deposit (note 27.1)	2,305,087	5,024,067
VAT on sale of coal	327,463,226	57,333,938
	<u>329,768,313</u>	<u>62,358,005</u>

**27.1 Security deposit**

Opening balance	5,024,067	1,728,139
<u>Add: Addition during the year</u>	<u>1,320,203</u>	<u>4,200,664</u>
	6,344,270	5,928,803
<u>Less: Adjustment during the year</u>	<u>(4,039,183)</u>	<u>(904,736)</u>
Closing balance	<u>2,305,087</u>	<u>5,024,067</u>

Details are in Annex G.

**28. Provision and accrued expenses**

This is made-up as follows:

Provision for expenses (Note - 28.1)	3,053,307,933	2,324,175,625
Provision for gratuity (Note - 28.2)	-	367,736
Workers participation and welfare fund (Note-28.3)	199,931,931	68,433,593
Bangladesh workers' welfare foundation fund (Note-28.4)	43,171,866	20,957,207
	<u>3,296,411,730</u>	<u>2,413,934,161</u>

**28.1 Provision for expenses**

Mining operation cost	2,055,668,478	1,920,348,549
Royalty expense	775,102,352	233,273,215
Electricity bill	49,579,278	33,459,620
Incentive bonus	34,949,982	27,912,913
Consultancy fee	29,936,171	24,853,003
Audit fee	349,600	552,000
Telephone bill	126,935	99,744
Donation/CSR	3,003,500	2,569,000
Advertisement expense	27,862	196,869
Security expense	1,301,200	1,112,823
Out sourcing wages	5,256,754	4,384,328
Staff overtime	323,266	264,292
Rent	15,000	15,000
Spare & consumable	43,130,085	24,481,272
Petrol, oil & lubricants	473,624	529,736
Pre-shipment	572,326	1,517,626
Legal expenses	-	17,250
Leave Salary	51,426,665	45,724,262
Newspaper	36,036	33,466
R & M vehicle	3,000	202,000
R & M Office Equipment	53,700	-
R & M Plant & Machinery	56,100	55,000





	Amount in BDT	
	2023	2022
UG Allowance	406,879	21,775
WASA Bill	-	7,402
Stationary & Printing	43,500	2,960
Wages	2,520	2,520
Miscellaneous expense	78,557	2,539,000
Entertainment expenses	15,875	-
Group Insurance Premium	508	-
License & Other Fee	31,728	-
Other Advisory & Consultancy Fee	747,500	-
Pre.Study of Alihat Iron Ore Project	169,733	-
R M & Office Building	392,219	-
Training & Education	27,000	-
	<b>3,053,307,933</b>	<b>2,324,175,625</b>

#### 28.2 Provision for gratuity (Deputed employees from JLMC)

Opening balance	367,736	406,585
Provision made for the year	-	-
	<u>367,736</u>	<u>406,585</u>
Paid during the year	(367,736)	(38,849)
Closing balance	<u>-</u>	<u>367,736</u>

#### 28.3 Workers participation and welfare fund

Opening balance	68,433,593	120,181,270
Provision made during the year (note- 36)	199,931,931	68,433,593
	<u>268,365,524</u>	<u>188,614,863</u>
Paid during the year	(68,433,593)	(120,181,270)
Closing balance	<u>199,931,931</u>	<u>68,433,593</u>

#### 28.4 Bangladesh Workers Welfare Foundation Fund:

Opening Balance	20,957,207	13,353,474
Provision made during the year	22,214,659	7,603,733
Paid during the year	-	-
Closing Balance	<u>43,171,866</u>	<u>20,957,207</u>

#### 29. Current Tax Liabilities/ (Assets)

This is arrived at as follows :

Opening balance of provision for income tax	595,958,413	761,148,045
Addition during the year (note 29.2)	1,341,860,349	595,958,413
	<u>1,937,818,762</u>	<u>1,357,106,458</u>
Adjustment during the year	(595,958,413)	(761,148,045)
	<u>1,341,860,349</u>	<u>595,958,413</u>
Adjustment for over provision	-	-
Closing balance of provision for income tax	<u>1,341,860,349</u>	<u>595,958,413</u>
Advance Income Tax (note 29.1)	(778,180,267)	(520,084,307)
Closing Balance	<u>563,680,082</u>	<u>75,874,106</u>



**29.1 Advance Income Tax**

	Amount in BDT	
	2023	2022
Opening balance	520,084,307	688,430,558
Addition during the year (note 29.1.1)	858,180,267	520,084,307
	<u>1,378,264,574</u>	<u>1,208,514,865</u>
Adjustment during the year	(600,084,307)	(688,430,558)
Closing balance	<u>778,180,267</u>	<u>520,084,307</u>

**29.1.1 Addition during the year**

Advance income tax-u/s-154  
Tax deducted at source

858,180,267	520,084,307
-	-
<u>858,180,267</u>	<u>520,084,307</u>

**29.2 Income Tax Expense**

Current Tax Expense	1,348,498,019	637,041,881
Deferred Tax Expenses/(Income)	(139,307,635)	(361,042,176)
	<u>1,209,190,384</u>	<u>275,999,705</u>

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 163 of Income Tax Act (ITA) 2023 imposed by the Government through Finance Act 2023, calculated as under:

Taxable Business Income	4,083,920,011	2,167,121,501
27.50% on taxable profit	<u>1,123,078,003</u>	<u>595,958,413</u>
Tax on Other Source of Income (Tk. 792,314,222 @ 27.5%)	217,886,411	-
Tax on Income from sale of assets (Tk. 3,257,945 @ 27.5%)	895,935	-
<b>Total Tax on Business and Other Sources of Income (A)</b>	<u>1,341,860,349</u>	<u>595,958,413</u>
<b>Gross received</b>		
Revenue	14,343,559,697	6,530,326,333
Other income	105,682,393	119,633,786
Finance income	689,889,774	719,110,237
	<u>15,139,131,864</u>	<u>7,369,070,356</u>
<b>0.60% (point six zero %) of gross receipt (B)</b>	<u>90,834,791</u>	<u>44,214,422</u>
<b>Applicable corporate income tax for the year- higher of A and B</b>	<u>1,341,860,349</u>	<u>595,958,413</u>
Adjustment for (over)/under provision in previous year	6,637,670	41,083,468
<b>Income tax expense for the year</b>	<u>1,348,498,019</u>	<u>637,041,881</u>



Amount in BDT	
2023	2022

### 30. Revenue

This represents sale of coal to:

BPDB

14,343,559,697	6,530,326,333
<b>14,343,559,697</b>	<b>6,530,326,333</b>

Revenue from sales to BPDB earned by delivering 766,557.465 metric tons coal in 2023 and 487,926.046 metric tons in 2022. Details of sales is given below:

Sl. No.	Period	Quantity (M.T)	Total Amount (Taka)	VAT @ 5%	Sales Price with VAT (Taka)
	<b>BPDB:</b>				
1	July'2022	8,304	138,471,301	6,923,565	145,394,866
2	August'2022	53,033	887,171,023	44,358,551	931,529,574
3	September'2022	88,429	1,657,364,606	82,868,230	1,740,232,836
4	October'2022	71,305	1,334,021,985	66,701,099	1,400,723,084
5	November'2022	126,372	2,356,485,823	117,824,291	2,474,310,114
6	December'2022	97,577	1,835,853,875	91,792,694	1,927,646,569
7	January'2023	57,152	1,072,069,441	53,603,472	1,125,672,913
8	February'2023	52,346	990,193,701	49,509,685	1,039,703,386
9	March'2023	4,773	90,228,900	4,511,445	94,740,345
10	April'2023	9,009	171,840,100	8,592,005	180,432,105
11	May'2023	82,529	1,584,391,625	79,219,581	1,663,611,206
12	June'2023	115,730	2,225,467,317	111,273,366	2,336,740,683
	<b>Grand Total</b>	<b>766,557</b>	<b>14,343,559,697</b>	<b>717,177,984</b>	<b>15,060,737,681</b>

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	
2023	2022

### 31. Cost of sales

This is made-up as follows:

Opening stock (Production Coal)	00 M. T.	-	-
Opening stock (Sedimented Coal)	3,831.32 M.T.	1,116,627	2,069,228
Add : Materials, spare & consumables (31.1)		1,395,033,867	44,269,618
Other production cost (31.2)		35,409,846	32,380,949
Management & production cost(XMC)		5,248,524,424	2,849,219,094
Repair & Maintenance(31.3)		8,131,304	5,739,164
Operational expenses (31.4)		155,059,411	157,414,374
Depreciation		920,356,547	863,944,654
CD/VAT		13,257,455	53,643,163
Electricity bill		473,952,708	402,200,186
Consultancy service		71,518,474	56,096,087
LC charge & commission		-	2,175,360
Royalty for coal Production		1,657,389,725	751,146,909
		<u>9,978,633,761</u>	<u>5,218,229,558</u>
		<u>9,979,750,388</u>	<u>5,220,298,786</u>
Less: Internal Coal Use	750.00 M.T.	9,728,850	7,829,250
Less: Closing stock (Production Coal)	00 M.T.	-	-
Less: Closing stock (Sedimented Coal)	4,649.26 M.T.	702,457	1,116,627
		<u>9,969,319,081</u>	<u>5,211,352,909</u>

#### 31.1 Materials, Spare & Consumable:

Opening Stock	412,645,240	423,162,019
Add. Purchase during the year :		
Materials purchase for coal production	1,788,531,407	24,544,898
Power and fuel	16,735,417	9,207,941
	<u>2,217,912,064</u>	<u>456,914,858</u>
Less: Closing Stock	822,878,197	412,645,240
	<u>1,395,033,867</u>	<u>44,269,618</u>

#### 31.2 Other Production Cost

Mining allowance officer	31,057,982	29,908,699
Mining allowance staff	2,055,381	2,053,326
Wages of casual labour/Wages	96,800	75,050
Outsourcing staffs salaries	14,525	2,115
Underground allowance	2,141,228	341,759
Water testing/production testing	43,930	-
	<u>35,409,846</u>	<u>32,380,949</u>

#### 31.3 Repair & Maintenance

R & M machinery & equipment	8,131,304	5,739,164
	<u>8,131,304</u>	<u>5,739,164</u>



Amount in BDT	
2023	2022

### 31.4 Operational Expenses

#### Pay and allowances - Support Personnel :

Basic Salary-Off- Opt	48,207,900	49,644,790
Basic Salary-Staff-Opt.	3,427,956	3,443,289
Boishakhi Allow. - Off. - Opt.	749,718	725,766
Boishakhi Allow. - Staff - Opt.	48,566	-
Domestic Aid Allow. -Opt.	205,260	195,948
Education Subsidy - Off- Opt.	563,100	521,748
Education Subsidy - Staff- Opt.	114,780	122,058
Festival Bonus- Off.- Opt	11,545,526	6,924,604
Festival bonus- Staff- Opt	717,126	476,508
Gas Allow-Off-Opt	1,232,642	1,153,137
Gas Allow-Staff-Opt	201,528	196,576
Gratuity Opt- Officer	3,989,258	9,216,827
Gratuity Opt- Staff	173,395	269,814
Health Hazard Allowance - Opt (Staff)	360,201	510,289
Health Hazard Allowance (Officer) - Opt	5,392,302	7,471,200
House Rent Allow.- Off-Opt	17,741,870	17,478,644
House Rent Allow.-Staff-Opt	1,484,719	1,497,943
Incentive Bonus-Off- Opt.	3,937,021	5,639,223
Incentive Bonus-Staff- Opt.	293,784	810,355
Leave Encashment-Off- Opt.	4,369,282	3,880,632
Leave Encashment-Staff- Opt.	264,426	318,254
LFA-Opt.	4,100,010	3,033,050
Liveries and Uniform-Off- Opt.	2,966,860	1,945,890
Liveries and Uniform-Staff- Opt.	340,000	212,920
Medical Allowance- Off- Opt	1,710,732	1,750,518
Medical Allowance- Staff-Opt.	280,800	300,480
Staff Overtime Opt.	1,861,282	1,479,626
Washing Allowance-Off- Opt.	211,026	175,845
Washing Allowance-Staff- Opt.	41,400	28,517
	<b>116,532,470</b>	<b>119,424,450</b>

#### Other Support Cost:

Development Cost	-	24,840
Cable TV Rent-Opt.	64,600	-
Charge Allow. - Opt.	98,447	61,758
Company Contri.to Pension Fund - Opt	239,418	128,160
Contribution to PF - Opt	4,210,281	1,891,040
Entertainment Allowance-Opt.	102,833	100,494
Entertainment-Local-Opt	89,567	139,677
Group Insurance Prem. Opt.	2,323,041	-
Land & Land Development Tax-Opt.	-	2,191,141
License & Other Fees-Opt.	881,650	361,980
Lunch Subsidy-Off-Opt	1,076,778	1,099,626
Lunch Subsidy-Staff-Opt	183,420	195,016
Medical Expenses-Opt	647,800	689,515
Mining Lease Fee-Opt.	1,178,750	2,282,750
Miscellaneous Expenses-Opt.	12,500,655	16,669,463
Network Service/ Internet	366,133	75,375
Other Honorarium/ Exgratia	6,531,173	4,510,891
Other Transport Hire	154,820	118,950
PF Other - Opt	-	2,834,725
POL for Transport-Opt.	-	47,612



	Amount in BDT	
	2023	2022
Postage- Opt	-	3,238
Recreation Leave Opt	231,060	177,090
R &M Passenger Vehicle-Opt.	1,413,879	1,229,435
Stationary & Printing - Opt.	202,895	179,647
TA/DA-Officer-Opt	585,842	1,214,022
TA/DA- Staff-Opt	16,388	28,411
Telephone/ Mob. Bill -Opt.	122,694	-
Toll Expense/Union Council Tax-Opt.	2,198,836	-
Vehicle Tax & License -Opt.	24,249	48,014
Repair & maintenance cost-Opt.	2,287,821	1,097,806
Newspaper	-	33,466
Crockeries and cutlery	-	21,890
Mud Transport	791,411	533,891
Other Office Consumable/ Electric Goods	2,500	-
	<b>38,526,941</b>	<b>37,989,923</b>
	<b>155,059,411</b>	<b>157,414,374</b>

### 32. Administrative and selling expenses

#### Pay and allowances - Support Personnel:

Basic Salary-Off- Adm	33,575,050	29,345,979
Basic Salary-Staff-Adm	2,310,535	2,248,826
Boishaki Allowance - Adm -Off	523,304	700,130
Boishaki Allowance - Adm -Staff	118,932	-
Domestic Aid Allowance - Adm	148,040	130,633
Education Subsidy - Adm- Off	354,928	376,233
Education Subsidy - Adm- Staff.	75,913	78,232
Festival Bonus - Adm - Off.	8,290,034	5,764,226
Festival Bonus - Adm - Staff	687,424	603,452
Gas Allowance- Off-Adm	876,825	771,198
Gas Allow - Staff- Adm	133,041	128,043
Gratuity - Adm - Officer	2,659,506	6,483,949
Gratuity - Adm - Staff	27,421	986,532
Health Hazard Allowance - Off-Adm	2,370,077	165
Health Hazard Allow - Staff -Adm	155,436	6,627
House Rent Allow.-Off-Admin	12,356,484	11,895,286
House Rent Allow.-Staff-Admin	986,320	978,907
Incentive Bonus - Adm- Off.	2,610,408	3,389,272
Incentive Bonus - Adm- Staff	208,425	773,570
Leave Encashment - Adm - Off	2,746,109	2,639,977
Leave Encashment - Adm - Staff	478,623	331,956
LFA - Adm	2,798,660	3,677,440
Liveries & Uniform - Off.Adm	1,758,500	4,402,960
Liveries & Uniform -Staff- Adm	302,000	995,920
Medical Allowance - Off. - Adm	1,185,558	1,196,140
Medical Allowance - Staff. - Adm	185,379	189,585
Overtime- adm	1,838,706	1,820,111
Security Expenses Adm.	34,047,895	27,754,409
Washing Allowance - Adm - Off	104,927	117,140
Washing Allowance - Adm - Staff	27,718	18,906
	<b>113,942,178</b>	<b>107,805,804</b>



Amount in BDT	
2023	2022

**Repair and Maintenance Cost :**

R & M office buildings	411,791	4,746,244
R & M residential buildings	4,707,454	48,417
R & M other building	3,203,382	450,797
R & M office furniture	-	25,155
R & M office equipment	446,535	858,754
	<b>8,769,162</b>	<b>6,129,367</b>

**Other Support Cost :**

Advertisement - Press - Adm	80,000	107,750
Advertisement - Tender (Adm)	1,316,556	1,204,139
Amortization of Deferred Expenditure	67,147,092	67,147,092
Annual General Meeting Expenses	4,352,284	5,698,692
Cable TV Rent	19,000	31,300
Charge Allowance - Adm	65,630	41,173
Company Contr. to Gratuity Fund - Adm	28,311	-
Company Contr. to Pension Fund - Adm	8,154	118,368
Contr. to PF - Adm	2,810,225	1,244,844
Corporation overhead (Petrobangla)	150,000,000	-
Crockery & Cutleries - Adm	2,020	155,686
CSR	27,563,000	23,502,376
✓ Directors Honorarium	1,400,000	1,390,000
Donation	11,492,000	13,452,000
Entertainment Allowance - Adm	155,855	98,390
Entertainment - Local-Adm	668,447	1,286,833
External Audit Fee	303,600	276,000
Group Insurance Prem. - Adm	1,652,031	1,930,610
Internal Coal Use	9,728,850	7,829,250
Internet Service/ Network Service- Adm	241,126	1,013,404
Legal Expenses Adm.	1,693,450	2,036,295
License & Other Fees - Adm	3,288,979	25,633
Lunch Subsidy - Officer-Adm	616,016	733,084
Lunch Subsidy - Staff- Adm.	350	129,744
Lunch Subsidy - Adm - Staff.	122,280	-
Medical Expense - Adm	432,615	459,531
Miscellaneous Expenses - Adm	17,692,048	6,988,087
News Paper, Books & Periodical-General	397,375	216,357
Non-Capitalised Equipment and Appliance	79,225	-
Office Rent Other	373,200	345,600
Office Rent (Petrobangla)	3,326,027	3,289,092
Other Allowance - Adm	48,820	1,140
Other Honorarium - Adm	6,056,157	6,562,400
Petrobangla Service Charge	-	115,552,000
PF Other Adm.	20,679	1,986,850
POL for Transport - Adm	4,178,184	5,413,466
Postage - Adm	2,670	2,444
Recreation Leave - Adm - Staff	196,700	238,680
R & M Passenger Vehicle - Adm	719,127	3,450,986
Stationery & Printing for Office - Adm	1,810,835	542,911
TA/DA - Officer- Adm	1,086,934	1,628,227
TA/DA Staff- Adm	56,312	128,863
Telephone/ Mob. - Adm.	981,896	1,091,674
Training & Education - Local - Adm	2,900,444	2,186,592
VAT on auction goods	-	364,387
Vehicle Insurance- Adm	1,118,471	622,061



	Amount in BDT	
	2023	2022
Vehicle registration & License - Adm	330,259	857,504
WASA Bill	22,290	29,689
Depreciation-Adm.	39,619,369	22,803,774
Consultancy Service	814,500	3,817,383
Electricity Bill Business- Adm	168,769	136,446
Linen	26,805	285,390
Other Adm Expenses	2,384,247	2,347,615
School operating Expenses	9,338,000	7,416,457
Outsourcing Workers Wages- Adm	60,104,548	55,631,157
Wages- Adm	562,020	238,590
Other Office Consumable/ Electric Goods	1,660,722	2,342,485
	<u>441,264,503</u>	<u>376,430,500</u>
	<u><b>563,975,842</b></u>	<u><b>490,365,671</b></u>





Amount in BDT	
2023	2022

### 33. Other income

This consists of as follows:

Rental income	399,247	269,590
Interest on house building & MC loans	5,010,244	39,988,769
Other penalties & fine received	885,805	400,885
House rent	5,255,957	5,773,494
Reimbursements of electricity bill	2,719,255	2,828,916
Sales of promotional materials/ Rocks	21,532,500	14,637,854
Sales of sedimented coal	64,390,940	54,522,400
Profit on sale of assets	3,257,945	
Others	2,230,500	1,211,878
	<b>105,682,393</b>	<b>119,633,786</b>

### 34. Finance income

This consists of as follows:

Interest on FDR	569,081,437	651,778,576
Interest on SND	120,808,337	67,331,661
	<b>689,889,774</b>	<b>719,110,237</b>

### 35. Finance expense

Bank charge	4,465,425	3,970,198
Foreign exchange loss	135,778,097	142,635,084
LC Charge & Commission	22,661,606	-
	<b>162,905,127</b>	<b>146,605,282</b>

### 36. Contribution to workers' profit participation fund

Workers Participation Fund and Workers Welfare Fund	199,931,931	68,433,593
Bangladesh Workers Welfare Foundation Fund.	22,214,659	7,603,733
	<b>222,146,590</b>	<b>76,037,325</b>

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 2023
Petrobangla	Parent Company	Current Account	-	(47,474,894)
		Service Charge	(150,000,000)	-
JLMC	Common Ownership	Project Cost	-	4,27,251.84
BAPEX		Exp. Reimburse	(19,115)	-
Bakharabad Gas distribution co.Ltd		Exp. Reimburse	9,127	-



Jamalgongj Coal Field	Common Ownership	Project Cost	-	56,16,127.00
PGCL		Exp. Reimburse	(491,743)	65,927
Titas Gas T & D Co.Ltd		Exp. Reimburse	-	14,330
GTCL		Exp. Reimburse	16,298.00	-

### 38. Financial risk management

#### Financial risk factors

##### Credit risk

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 2023	Less than 1 year	1-2 years
Trade and other payables	386,191,992	794,936,070
Provision for income tax	1,338,951,287	595,958,413

##### 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 capital.

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 debt.

However, there was no debt outstanding as at 30 June 2023.

##### 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 2023 and 2022, trade accounts receivable from BPDB totalled approximately BDT 6,876,727,761 and BDT 1,203,834,980.00 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 2023.

**41. Number of employees and top management remuneration**


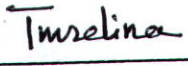


- a) The company employed 182 permanent employees, 1 contractual employees and 272 third parties employees during the year 2022-2023. Each of the employees is being paid BDT 8,250.00 (basic) or above per annum.
- b) Twenty board meetings (341th to 357th) were held in the financial year 2022-2023. Board meeting attendance fee was BDT 12,000 for per member at per meeting.

**42. Capital commitments**

There is capital expenditure commitments of BDT 1,139,461,294 which was contracted but not incurred for as at 30 June 2023

**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.

			
<b>General Manager</b> (Finance & Accounts)	<b>Secretary</b>	<b>Director</b>	<b>Managing Director</b>

Dhaka, Bangladesh  
Date: 05 December 2023



Barapukuria Coal Mining Company Limited  
Schedule of property, plant and equipment  
As at 30 June 2023

Category of asset	Balance as at 01 July 2022		Cost		Rate	Upto 01 July 2022		Depreciation		Total to 30 June 2023	Written Down Value as at 30 June 2023
	BDT	BDT	Addition	Disposal/adjustment		BDT	BDT	Charge for the year	Adjustment/Transfer to Dep. Fund		
<b>Mining</b>											
Shaft and under ground development	5,718,329,868	-	-	-	3%	3,160,375,209	190,420,385	3,350,795,594	2,367,534,274	3,350,795,594	2,367,534,274
Civil engineering ,workshop, warehouse, administrative and welfare building	1,587,621,474	-	-	-	3%	668,727,844	39,690,537	698,418,381	889,203,093	698,418,381	889,203,093
Plant and equipment	11,109,524,707	214,971,978	214,971,978	13,361,950	15%	10,027,371,509	299,939,889	10,313,949,453	997,185,282	10,313,949,453	997,185,282
Capital Investment Equipment	1,992,794,900	38,405,483	38,405,483	2,031,200,383	15%	583,397,913	305,242,418	888,640,331	1,142,560,052	888,640,331	1,142,560,052
	<b>20,408,270,948</b>	<b>253,377,461</b>	<b>253,377,461</b>	<b>20,648,286,460</b>		<b>14,429,872,474</b>	<b>835,293,229</b>	<b>15,251,803,759</b>	<b>5,396,482,701</b>	<b>15,251,803,759</b>	<b>5,396,482,701</b>
<b>Administrative</b>											
Free hold Land	2,036,399,034	-	-	-	Nil	-	-	-	2,036,399,034	-	2,036,399,034
Leasehold Land	534,058	-	-	-	Nil	-	-	-	534,058	-	534,058
Land infrastructure	71,387,964	-	-	-	Nil	-	-	-	71,387,964	-	71,387,964
Freehold Concrete & Brick Stru	322,162,923	-	-	-	2.5%	86,259,098	6,996,291	93,255,389	228,907,534	93,255,389	228,907,534
Sheds & Temporary Structure	17,144,706	-	-	-	10%	11,037,245	1,489,244	12,526,489	4,618,217	12,526,489	4,618,217
Walls & Store Yards	34,901,862	-	-	-	5%	21,827,357	1,436,000	23,263,357	11,638,505	23,263,357	11,638,505
Other Construction	107,846,161	6,536,198	6,536,198	114,382,359	2.5%	25,008,560	2,802,725	27,811,285	86,571,074	27,811,285	86,571,074
Furniture & Fixture	24,645,678	3,321,694	3,321,694	27,967,372	10%	17,632,008	1,985,128	19,617,136	8,350,236	19,617,136	8,350,236
Domestic Appliances	2,986,595	68,600	68,600	3,055,195	15%	2,413,358	76,171	2,489,529	565,666	2,489,529	565,666
Office Equipment	38,884,083	256,760	256,760	39,140,843	15%	31,049,149	2,538,978	33,588,127	5,552,716	33,588,127	5,552,716
Telecom & Com\ Equipment	27,781,332	1,016,584	1,016,584	28,797,916	15%	18,406,698	2,119,022	20,525,720	8,272,196	20,525,720	8,272,196
Workshop Equipment	675,797	13,900	13,900	689,697	15%	675,791	38	675,829	13,868	675,829	13,868
Electric Installation	22,780,326	-	-	22,780,326	15%	16,669,149	2,456,822	19,125,971	3,654,355	19,125,971	3,654,355
Other Equipment	213,660	-	-	213,660	15%	213,657	-	213,657	3	213,657	3
Distribution Line/ Elec Line	11,556,529	-	-	11,556,529	5%	6,814,769	360,408	7,175,177	4,381,352	7,175,177	4,381,352
Surgical/Medical Equipment	97,790	-	-	97,790	15%	97,789	-	97,789	1	97,789	1
Tubewell & Pond	2,424,806	-	-	2,424,806	10%	2,366,219	53,969	2,420,188	4,618	2,420,188	4,618
Water Pump	15,818,108	-	-	15,818,108	20%	11,363,036	924,647	12,287,683	3,530,425	12,287,683	3,530,425
Water pipe line & tanks	4,535,234	-	-	4,535,234	10%	4,053,222	107,247	4,160,469	374,765	4,160,469	374,765
Light Vehicle	84,372,386	147,400	147,400	84,519,786	20%	65,130,200	3,714,658	68,844,858	15,674,928	68,844,858	15,674,928
Unclassified Assets	3,272,481	-	-	3,272,481	5%	2,554,961	40,370	2,595,331	677,150	2,595,331	677,150
	<b>2,830,421,511</b>	<b>11,361,136</b>	<b>11,361,136</b>	<b>2,841,782,647</b>		<b>323,572,264</b>	<b>27,101,718</b>	<b>350,673,983</b>	<b>2,491,108,665</b>	<b>350,673,983</b>	<b>2,491,108,665</b>
<b>Total 2023</b>	<b>23,238,692,460</b>	<b>264,738,597</b>	<b>264,738,597</b>	<b>23,490,069,107</b>		<b>14,753,444,739</b>	<b>862,394,948</b>	<b>15,602,477,742</b>	<b>7,887,591,366</b>	<b>15,602,477,742</b>	<b>7,887,591,366</b>
<b>Total 2022</b>	<b>22,776,627,595</b>	<b>462,064,865</b>	<b>462,064,865</b>	<b>23,238,692,460</b>		<b>13,865,955,431</b>	<b>886,748,428</b>	<b>14,753,444,739</b>	<b>8,485,247,721</b>	<b>14,753,444,739</b>	<b>8,485,247,721</b>



**Barapukuria Coal Mining Company Limited.**  
(A COMPANY OF PETROBANGLA)  
CHOWHATI, PARBATIPUR, DINAJPUR.

**Depreciation Schedule of Revalued Fixed Assets**

Sl. No.	Particulars	Opening Balance 01-07-2022	Addition	Adjustment	Total as at 30-06-2023	Dep. Rate (%)	Opening Balance 01-07-2022	Charged During The Year	Adjustment	Total as at 30-06-2023	Written Down Value of Re-valuation Surplus Assets 30-06-2023
1	Shaft and underground development		280,871,073	-	280,871,073	3.33%	-	9,353,007		9,353,007	271,518,066
2	Civil Engineering Workshop warehouse and Administrative and welfare building		39,300,721	-	39,300,721	2.50%	-	982,518		982,518	38,318,203
3	Plant and equipment		294,026,824	-	294,026,824	15%	-	44,104,024		44,104,024	249,922,800
4	Capital Investment Equipment		204,158,462	-	204,158,462	15%	-	30,623,769		30,623,769	173,534,693
5	Free hold Land		882,550,966	-	882,550,966	-	-	-		-	882,550,966
6	Freehold Concrete & Brick Stru.		139,917,396	-	139,917,396	2.50%	-	3,497,935		3,497,935	136,419,461
7	Sheds & Temporary Structure		15,150,302	-	15,150,302	10%	-	1,515,030		1,515,030	13,635,272
8	Walls & Store Yards		4,346,317	-	4,346,317	5.00%	-	217,316		217,316	4,129,001
9	Other Construction		9,085,904	-	9,085,904	2.50%	-	227,148		227,148	8,858,756
10	Water pipe line & tanks		1,725,323	-	1,725,323	10%	-	172,532		172,532	1,552,791
11	Light Vehicle		34,438,448	-	34,438,448	20%	-	6,887,690		6,887,690	27,550,758
	<b>Total Taka</b>		<b>1,905,571,736</b>	<b>-</b>	<b>1,905,571,736</b>		<b>-</b>	<b>97,580,968</b>	<b>-</b>	<b>97,580,968</b>	<b>1,807,990,768</b>



**BARAPUKURIA COAL MINING COMPANY LIMITED**  
(A Company of Petrobangla)  
**INVESTMENT FDR (Depreciation Fund)**  
As at and for the year ended 30 June 2023

Annexure - C  
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	
						At Actual	7=7-5								8
<b>Janata Bank Limited</b>															
	169901/1188	20.04.09	123,551,444	1,364,557	-	7,722,707	-	1,544,541	50,000	6,128,165	-	-	1,790,299	129,679,610	
	169927/1214	13.04.10	462,876,987	5,616,241	-	28,341,032	-	5,668,206	50,000	22,622,826	-	-	7,363,414	485,499,813	
	169973/1257	03.10.11	206,774,270	2,830,510	-	12,660,375	-	2,532,075	50,000	10,078,300	-	-	3,710,588	216,852,570	
	0486387/1844-0	01.12.22			100,000,000	3,375,000		675,000	100,000	2,600,000	102,600,000				
Fulbari Branch, Dinajpur	334435/1494	22.10.14	451,976,664	4,851,216	-	12,655,347	-	2,531,069	50,000	10,074,277	462,050,941				
	333908/1566	10.03.16	274,832,715	4,788,197	-	8,085,667	-	1,617,133	50,000	6,418,534	281,251,249				
	0484304/1661	17.06.19	213,552,657						40,000	(40,000)	213,512,657				
	0484363/1720-0	08.02.21	106,759,969	880,177		6,673,139		1,334,628	50,000	5,288,511					
	0484367/1724	22.03.21	64,270,555						40,000	(40,000)	64,230,555				
	0484330/16870	19.03.20										117,582,312		117,582,312	
<b>Sub Total</b>			<b>1,904,595,262</b>	<b>20,330,898</b>	<b>100,000,000</b>	<b>79,513,266</b>	<b>-</b>	<b>15,902,653</b>	<b>480,000</b>	<b>63,130,613</b>	<b>1,123,645,403</b>	<b>117,582,312</b>	<b>14,019,023</b>	<b>1,061,662,784</b>	
<b>Janata Bank Limited</b>															
Birampur Branch, Dinajpur	167300/1577	20.04.09	123,690,902	1,366,097	-	7,731,424	-	1,546,285	50,000	6,135,139	-	-	1,792,321	129,826,041	
	335434/1894	10.03.16	275,739,891	4,804,001	-	7,105,511	-	1,544,143	50,000	5,511,368	281,251,249				
<b>Sub Total</b>			<b>399,430,793</b>	<b>6,170,098</b>	<b>-</b>	<b>14,836,935</b>	<b>-</b>	<b>3,090,428</b>	<b>100,000</b>	<b>11,646,507</b>	<b>281,251,249</b>	<b>-</b>	<b>1,792,321</b>	<b>129,826,041</b>	
<b>Janata Bank Limited</b>															
Dinajpur Corporate Branch, Dinajpur	333150/3980	07.04.11	215,992,258	2,822,299	-	13,223,474	-	2,644,695	90,000	10,488,779	-	-	3,699,190	226,481,038	
<b>Sub Total</b>			<b>215,992,258</b>	<b>2,822,299</b>	<b>-</b>	<b>13,223,474</b>	<b>-</b>	<b>2,644,695</b>	<b>90,000</b>	<b>10,488,779</b>	<b>-</b>	<b>-</b>	<b>3,699,190</b>	<b>226,481,038</b>	
<b>Janata Bank Limited</b>															
Pulhat Branch, Dinajpur	334933/2545/2	10.03.16	275,138,153	4,793,518	-	16,846,159	-	3,369,232	50,000	13,426,927	-	-	6,284,306	288,565,080	
			275,138,153	4,793,518	-	16,846,159	-	3,369,232	50,000	13,426,927	-	-	6,284,306	288,565,080	
<b>Sub Total</b>			<b>275,138,153</b>	<b>4,793,518</b>	<b>-</b>	<b>16,846,159</b>	<b>-</b>	<b>3,369,232</b>	<b>50,000</b>	<b>13,426,927</b>	<b>-</b>	<b>-</b>	<b>6,284,306</b>	<b>288,565,080</b>	
<b>Janata Bank Limited</b>															
Rangpur Corporate Br. Rangpur.	364929/6923/5	04.12.19	115,168,926	465,794	-	7,198,749	-	1,439,750	50,000	5,708,999	-	-	611,105	120,877,925	
			115,168,926	465,794	-	7,198,749	-	1,439,750	50,000	5,708,999	-	-	611,105	120,877,925	
<b>Sub Total</b>			<b>115,168,926</b>	<b>465,794</b>	<b>-</b>	<b>7,198,749</b>	<b>-</b>	<b>1,439,750</b>	<b>50,000</b>	<b>5,708,999</b>	<b>-</b>	<b>-</b>	<b>611,105</b>	<b>120,877,925</b>	



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	
						At Actual	Accrued								
			4	5	6	7-7-5	8	9	10	11=7-9-10	12=4+6	13	14	15	
<b>Janata Bank Limited</b>															
Hilli Br. Dinajpur.	170389	04.12.19	57,531,762	232,684		3,596,080		719,216	100,000	2,776,864	60,308,626				
<b>Sub Total</b>			<b>57,531,762</b>	<b>232,684</b>		<b>3,596,080</b>		<b>719,216</b>	<b>100,000</b>	<b>2,776,864</b>	<b>60,308,626</b>				
<b>Janata Bank Limited</b>															
Parbatipur Br. Dinajpur.	0483236	13.04.21	105,588,438	1,372,650		6,462,520		1,292,504	90,000	5,080,016				110,668,453	
<b>Sub Total</b>			<b>105,588,438</b>	<b>1,372,650</b>		<b>6,462,520</b>		<b>1,292,504</b>	<b>90,000</b>	<b>5,080,016</b>				<b>110,668,453</b>	
<b>Janata Bank Limited</b>															
Borobandar Br. Dinajpur.	335232	13.04.21	105,548,438	1,280,654		6,462,520		1,292,504	50,000	5,120,016				110,668,453	
<b>Sub Total</b>			<b>105,548,438</b>	<b>1,280,654</b>		<b>6,462,520</b>		<b>1,292,504</b>	<b>50,000</b>	<b>5,120,016</b>				<b>110,668,453</b>	
<b>Janata Bank Limited</b>															
Doshmle Branch, Dinajpur.	168962	19.03.20											117,453,691	117,453,691	
<b>Sub Total</b>													<b>117,453,691</b>	<b>117,453,691</b>	
<b>Janata Bank Limited</b>															
Alamnagar Br. Rangpur	0508423	19.04.21	86,104,258	964,368		5,382,033		1,076,407	50,000	4,255,626				90,359,884	
<b>Sub Total</b>			<b>86,104,258</b>	<b>964,368</b>		<b>5,382,033</b>		<b>1,076,407</b>	<b>50,000</b>	<b>4,255,626</b>				<b>90,359,884</b>	
<b>Janata Bank Ltd</b>															
Rangpur Corporate Branch, Rangpur	0506985/7080	09.06.21											110,598,367	110,598,367	
<b>Sub Total</b>													<b>110,598,367</b>	<b>110,598,367</b>	
<b>Janata Bank Limited</b>															
0874186		29.04.21	105,548,438	1,017,956		6,607,366		1,025,922		5,581,444				111,129,881	
0874185		29.04.21											111,129,881	111,129,881	
0874287		04.10.21											107,983,455	107,983,455	
0760600		23.03.20	224,118,475			13,742,721		2,121,012		11,621,708			4,537,999	235,740,183	
<b>Sub Total</b>			<b>329,666,913</b>	<b>1,017,956</b>		<b>20,350,086</b>		<b>3,146,934</b>		<b>17,203,152</b>			<b>5,877,731</b>	<b>565,983,400</b>	



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	
						At Actual	Accrued								
1	2	3	4	5	6	7=7-5	8	9	10	11=7-9-10	12=4+6	13	14	15	
<b>Janata Bank Limited</b>															
Dinajpur Corporate Br, Dinajpur	0484085/845347	01.12.22			150,000,000	5,062,500		1,012,500	100,000	3,950,000	153,950,000				
<b>Sub Total</b>					<b>150,000,000</b>	<b>5,062,500</b>		<b>1,012,500</b>	<b>100,000</b>	<b>3,950,000</b>	<b>153,950,000</b>				
<b>Agrani Bank Limited</b>															
	0117317/1058/04	20.04.09	249,354,276	2,753,979	-	15,586,138		3,117,228	50,000	12,418,911	-		3,613,924	261,773,186	
	0117372/1012/1	11.10.11	311,849,870	3,880,798	-	19,093,944		3,818,789	50,000	15,225,155	-		5,087,834	327,075,025	
Phulbari Branch, Dinajpur	0151690/1716/14	07.12.14	149,696,821	535,582	-	9,472,253		1,894,451	100,000	7,477,803	157,174,624			-	
	0559969	17.06.19	118,642,183	246,347		7,507,232		1,501,446	50,000	5,955,786			314,956	124,597,969	
	0124940	08.02.21	106,759,969	943,046		6,673,139		1,334,628	50,000	5,288,511			1,154,722	112,048,480	
	0014501	18.09.19										120,997,474		120,997,474	
<b>Sub Total</b>			<b>936,303,119</b>	<b>8,359,752</b>		<b>58,332,707</b>		<b>11,666,541</b>	<b>300,000</b>	<b>46,366,165</b>	<b>157,174,624</b>	<b>120,997,474</b>	<b>10,171,436</b>	<b>946,492,134</b>	
<b>Agrani Bank Limited</b>															
Rangpur Branch, Rangpur.	0901647/462	05.02.15	517,469,007	4,507,730	-	32,476,759		3,247,676	50,000	29,179,083	-		5,952,390	546,648,090	
	0144102	06.01.23			200,000,000								6,416,667	200,000,000	
<b>Sub Total</b>			<b>517,469,007</b>	<b>4,507,730</b>	<b>200,000,000</b>	<b>32,476,759</b>		<b>3,247,676</b>	<b>50,000</b>	<b>29,179,083</b>			<b>12,369,057</b>	<b>746,648,090</b>	
<b>Agrani Bank Limited</b>															
Puratan Bazar Branch	0559379/103/15	21.04.15	363,016,121	3,952,842	-	10,164,451		2,032,890	50,000	8,081,561	371,097,682			-	
<b>Sub Total</b>			<b>363,016,121</b>	<b>3,952,842</b>		<b>10,164,451</b>		<b>2,032,890</b>	<b>50,000</b>	<b>8,081,561</b>	<b>371,097,682</b>				
<b>Agrani Bank Limited</b>															
Setabgonj Branch, Dinajpur	0191540/22/1/15	19.03.15	294,145,727		-				50,000	(50,000)	294,095,727			-	
	0014438/414/19	04.12.19	115,179,984	465,839		7,299,334		929,329	50,000	6,320,005			614,250	121,499,989	
	0014467/440/20	30.12.20	217,073,673						50,000	(50,000)	217,023,673			-	
	0014473/446/21	08.02.21	197,171,241	4,355,294		5,520,795		1,104,159	50,000	4,366,636	201,537,877			-	
<b>Sub Total</b>			<b>823,570,626</b>	<b>4,821,133</b>		<b>12,820,128</b>		<b>2,033,488</b>	<b>200,000</b>	<b>10,586,641</b>	<b>712,657,278</b>		<b>614,250</b>	<b>121,499,989</b>	
<b>Agrani Bank Limited</b>															
Pulhat Branch, Dinajpur	0559030/1956	04.12.19	57,589,480	232,917		3,648,284		564,087	140,000	2,944,197	60,533,677			-	
	0202378/1821	29.12.09	118,537,752			7,651,110		1,530,222	50,000	6,070,888			24,229	124,608,640	
	0559027/1953	08.08.19	81,814,444			3,234,601		646,920	90,000	2,497,681	84,312,124			-	
<b>Sub Total</b>			<b>257,941,676</b>	<b>232,917</b>		<b>14,533,995</b>		<b>7,741,229</b>	<b>280,000</b>	<b>11,512,766</b>	<b>144,845,902</b>		<b>24,229</b>	<b>124,608,640</b>	



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
						At Actual	8							
1	2	3	4	5	6	7=7-5	8	9	10	11=7-9-10	12=4+6	13	14	15
<b>Agrani Bank Limited</b>														
Parbatipur Br.	0089518/21/19	17.06.19	118,640,903	246,345		7,507,151		1,501,430	50,000	5,955,721			314,953	124,596,624
Dinajpur.			118,640,903	246,345	-	7,507,151	-	1,501,430	50,000	5,955,721	-	-	314,953	124,596,624
	<b>Sub Total</b>													
<b>Agrani Bank Limited</b>														
Saidpur Br.	0082342	11.02.16	137,941,087	2,961,135		3,862,350		386,235	50,000	3,426,115	141,367,203			-
Nilphamari			137,941,087	2,961,135	-	3,862,350	-	386,235	50,000	3,426,115	141,367,203			-
	<b>Sub Total</b>													
<b>Agrani Bank Limited</b>														
Hakimpur Br.	0036390/24	17.06.19	118,643,032	246,349		7,518,798		751,880	50,000	6,716,918			316,882	125,359,951
Dinajpur.	0124712	29.12.20	108,516,342			-		-	50,000	(50,000)	108,466,342			-
	<b>Sub Total</b>		227,159,374	246,349	-	7,518,798	-	751,880	100,000	6,666,918	108,466,342	-	316,882	125,359,951
<b>Agrani Bank Limited</b>														
Saidpur Cant. Br.	0082517	05.12.19	115,179,993	459,920		7,299,334		729,933	40,000	6,529,401			591,643	121,709,394
Nilphamari.			115,179,993	459,920	-	7,299,334	-	729,933	40,000	6,529,401	-	-	591,643	121,709,394
	<b>Sub Total</b>													
<b>Agrani Bank Limited</b>														
Maldhopotti Br.	0559164	08.02.21	211,367,950	4,585,510		12,941,637		2,588,327	50,000	10,303,309			6,120,590	221,671,259
Dinajpur.	0559210	26.04.22	211,016,874	2,133,615		13,189,821		2,637,964	50,000	10,501,857			2,799,751	221,518,731
	0559252	01.12.22			100,000,000	3,375,000		675,000	100,000	2,600,000	102,600,000			-
	<b>Sub Total</b>		422,384,824	6,719,125	100,000,000	29,506,458	-	5,901,292	200,000	23,405,166	102,600,000	-	8,920,341	443,189,990
<b>Agrani Bank Limited</b>														
Thakugaoan branch, Thakugaoan.	0169536/07/22	26.04.22	55,508,437	561,252		3,469,610		693,922	50,000	2,725,688			736,015	58,234,125
	<b>Sub Total</b>		55,508,437	561,252	-	3,469,610	-	693,922	50,000	2,725,688	-	-	736,015	58,234,125



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	
						At Actual	Accrued								
			4	5	6	7-7-5	8	9	10	11=7-9-10	12=4+6	13	14	15	
<b>Agrani Bank Limited</b>															
Munshihat Branch, Thakurgoan.	0168972/21/19	19.09.19										121,035,791		121,035,791	
<b>Sub Total</b>															
<b>Agrani Bank Limited</b>															
Bhatra Br, Bogura	0080294	01.11.22			100,000,000	3,375,000		337,500	50,000	2,987,500			1,201,521	102,987,500	
Bhatra Br, Bogura	0080296	01.12.22			100,000,000	3,375,000		337,500	50,000	2,987,500			580,735	102,987,500	
<b>Sub Total</b>					<b>200,000,000</b>	<b>6,750,000</b>		<b>675,000</b>	<b>100,000</b>	<b>5,975,000</b>			<b>1,782,256</b>	<b>205,975,000</b>	
<b>Agrani Bank Limited</b>															
Zianagar Br, Bogura	0043973	01.11.22			100,000,000	3,375,000		672,825	100,000	2,602,175	102,602,175				
<b>Sub Total</b>					<b>100,000,000</b>	<b>3,375,000</b>		<b>672,825</b>	<b>100,000</b>	<b>2,602,175</b>	<b>102,602,175</b>				
<b>Agrani Bank Limited</b>															
Taragonj Br, Rangpur	0097482	05.01.2023			200,000,000									7,000,000	200,000,000
Taragonj Br, Rangpur	0097474	05.01.2024			50,000,000	1,687,500		337,500	15,000	1,335,000			309,436	51,335,000	
<b>Sub Total</b>					<b>250,000,000</b>	<b>1,687,500</b>		<b>337,500</b>	<b>15,000</b>	<b>1,335,000</b>			<b>7,309,436</b>	<b>251,335,000</b>	
<b>Agrani Bank Limited</b>															
Mohashangorh Br, Bogura	0055893/2427	01.12.2022			100,000,000	3,375,000		337,500	50,000	2,987,500			580,735	102,987,500	
<b>Sub Total</b>					<b>100,000,000</b>	<b>3,375,000</b>		<b>337,500</b>	<b>50,000</b>	<b>2,987,500</b>			<b>580,735</b>	<b>102,987,500</b>	
<b>Agrani Bank Limited</b>															
Saptapadi Br, Bogura	0055562/3134	01.12.2023			200,000,000	6,750,000		675,000	50,000	6,025,000			1,161,752	206,025,000	
<b>Sub Total</b>					<b>200,000,000</b>	<b>6,750,000</b>		<b>675,000</b>	<b>50,000</b>	<b>6,025,000</b>			<b>1,161,752</b>	<b>206,025,000</b>	



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	
						At Actual	Accrued								7=7-5
1	2	3	4	5	6	7=7-5	8	9	10	11=7-9-10	12=4+6	13	14	15	
<b>Agrani Bank Limited</b>															
Bus Terminal Road Br. Rangpur.	0055562/3134	01.12.2023			150,000,000								3,383,333	150,000,000	
<b>Sub Total</b>					<b>150,000,000</b>								<b>3,383,333</b>	<b>150,000,000</b>	
<b>Agrani Bank Limited</b>															
Badargonj, Rangpur	0187733	07.03.23			120,000,000								2,706,667	120,000,000	
<b>Sub Total</b>					<b>120,000,000</b>								<b>2,706,667</b>	<b>120,000,000</b>	
<b>Agrani Bank Limited</b>															
Rangpur Cadet College Br. Rangpur	008274	06.03.23			150,000,000								3,383,333	150,000,000	
<b>Sub Total</b>					<b>150,000,000</b>								<b>3,383,333</b>	<b>150,000,000</b>	
<b>Agrani Bank Limited</b>															
Central Road Br, Rangpur	0083967	06.03.23			120,000,000								2,706,667	120,000,000	
<b>Sub Total</b>					<b>120,000,000</b>								<b>2,706,667</b>	<b>120,000,000</b>	
<b>Agrani Bank Limited</b>															
Shanerhat Br, Rangpur	0187856	06.03.23			120,000,000								2,706,667	120,000,000	
<b>Sub Total</b>					<b>120,000,000</b>								<b>2,706,667</b>	<b>120,000,000</b>	
<b>Agrani Bank Limited</b>															
Rasulpur Br, Gaibandha	0080480/058/23	06.03.23			120,000,000								2,706,667	120,000,000	
<b>Sub Total</b>					<b>120,000,000</b>								<b>2,706,667</b>	<b>120,000,000</b>	
<b>Agrani Bank Limited</b>															
Jaldhaka Br. Nilphamari.	0188421	06.03.23			150,000,000								3,383,333	150,000,000	
<b>Sub Total</b>					<b>150,000,000</b>								<b>3,383,333</b>	<b>150,000,000</b>	
<b>Agrani Bank Limited</b>															
Medical College & Hospital Br.	0144031/35-39/2	06.03.23			150,000,000								3,383,333	150,000,000	
<b>Sub Total</b>					<b>150,000,000</b>								<b>3,383,333</b>	<b>150,000,000</b>	
<b>Agrani Bank Limited</b>															
Kamalpurhat Br. Dinajpur	0124317	19.06.23			30,000,000								64,167	30,000,000	
<b>Sub Total</b>					<b>30,000,000</b>								<b>64,167</b>	<b>30,000,000</b>	
<b>BASIC Bank Limited</b>															
Saidpur Br. Nilphamari	087601	16.06.20	56,459,240	133,934		3,789,674	50,000	757,935		2,981,739			167,591	59,440,979	
<b>Sub Total</b>			<b>56,459,240</b>	<b>133,934</b>		<b>3,789,674</b>	<b>50,000</b>	<b>757,935</b>		<b>2,981,739</b>			<b>167,591</b>	<b>59,440,979</b>	



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	
						At Actual	Accrued								
			4	5	6	7-7-5	8	9	10	11=7-9-10	12=4+6	13	14	15	
<b>1</b>	<b>2</b>	<b>3</b>													
<b>BASIC Bank Limited</b>															
Chiribondor Br. Dinajpur.	080433	29.12.20	54,639,718	9,258		3,667,544		733,509	50,000	2,884,035			11,585	57,523,753	
<b>Sub Total</b>			<b>54,639,718</b>	<b>9,258</b>		<b>3,667,544</b>		<b>733,509</b>	<b>50,000</b>	<b>2,884,035</b>			<b>11,585</b>	<b>57,523,753</b>	
<b>BASIC Bank Limited</b>															
Rangpur Br. Rangpur.	121363/3218-01-0009078 215718/3218-01-0009884	22.03.21 07.05.23	53,043,063	898,785	40,000,000	3,451,698		690,340	50,000	2,711,358			1,107,345	55,754,421	
<b>Sub Total</b>			<b>53,043,063</b>	<b>898,785</b>	<b>40,000,000</b>	<b>3,451,698</b>		<b>690,340</b>	<b>50,000</b>	<b>2,711,358</b>			<b>1,542,345</b>	<b>95,754,421</b>	
<b>Rajshahi krishi unnayan Bank (RAKUB)</b>															
Birganj Br. Dinajpur.	183478	16.06.20	86,421,804	2,823,112		8,403,170		840,317	90,000	7,472,853			264,731	93,894,657	
<b>Sub Total</b>			<b>86,421,804</b>	<b>2,823,112</b>		<b>8,403,170</b>		<b>840,317</b>	<b>90,000</b>	<b>7,472,853</b>			<b>264,731</b>	<b>93,894,657</b>	
<b>Rajshahi krishi unnayan Bank (RAKUB)</b>															
Birampur Br. Dinajpur.	220008	10.02.21	105,678,584	2,465,834		6,869,108		686,911	50,000	6,132,197			3,043,738	111,810,781	
<b>Sub Total</b>			<b>105,678,584</b>	<b>2,465,834</b>		<b>6,869,108</b>		<b>686,911</b>	<b>50,000</b>	<b>6,132,197</b>			<b>3,043,738</b>	<b>111,810,781</b>	
<b>Rajshahi krishi unnayan Bank (RAKUB)</b>															
Chiribondor Br. Dinajpur.	214883	29.06.20	46,677,172	1,423,654		4,512,224		902,445	15,000	3,594,779				50,271,951	
<b>Sub Total</b>			<b>46,677,172</b>	<b>1,423,654</b>		<b>4,512,224</b>		<b>902,445</b>	<b>15,000</b>	<b>3,594,779</b>				<b>50,271,951</b>	
<b>Rajshahi Krishi Unnayan Bank. (RAKUB)</b>															
Fulbari Branch, Dinajpur.	220130	23.03.20										118,721,559		118,721,559	
<b>Sub Total</b>												<b>118,721,559</b>		<b>118,721,559</b>	
<b>Rajshahi Krishi Unnayan Bank. (RAKUB)</b>															
Dinajpur Branch, Dinajpur.	219903	22.03.20										59,319,300		59,319,300	
<b>Sub Total</b>												<b>59,319,300</b>		<b>59,319,300</b>	



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	
						At Actual	Accrued								
							7=7-5	8	9	10	11=7-9-10	12=4+6	13	14	15
<b>Community Bank Bangladesh Limited</b>															
Dhanmondhi Branch, Dhaka	0002888	21.12.20											55,475,313		55,475,313
Ranir Bandar Branch, Dinajpur	0016637	14.03.23											40,000,000		40,000,000
	0007043	26.04.21											23,107,684		23,107,684
<b>Sub Total</b>													<b>118,582,997</b>		<b>118,582,997</b>
<b>First Security Islami Bank Limited</b>															
Dinajpur Branch, Dinajpur	1289349	08.08.19											63,597,479		63,597,479
<b>Sub Total</b>													<b>63,597,479</b>		<b>63,597,479</b>
<b>AB Bank Limited</b>															
Lalmonirhat Br. Lalmonirhat.	3525182	10.08.17											146,493,641		146,493,641
<b>Sub Total</b>													<b>146,493,641</b>		<b>146,493,641</b>
<b>EXIM bank Limited</b>															
Dinajpur Branch, Dinajpur.	1029152/05560	26.04.21											55,638,739		55,638,739
	100296183												55,638,739		55,638,739
<b>Sub Total</b>													<b>111,277,478</b>		<b>111,277,478</b>
<b>IFIC Bank Limited</b>															
Kawran Bazar Branch, Dhaka	1431816	20.03.22	106,086,125	1,878,608			7,132,634		1,095,008		6,037,627			2,462,051	112,123,752
	1431827	27.04.22	50,000,000	555,556			3,361,719		516,094		2,845,625			751,582	52,845,625
	1449470	13.03.23											150,000,000		150,000,000
<b>Sub Total</b>			<b>156,086,125</b>	<b>2,434,164</b>			<b>10,494,353</b>		<b>1,611,101</b>		<b>8,883,252</b>		<b>150,000,000</b>	<b>3,213,633</b>	<b>314,969,377</b>
<b>Grand Total</b>			<b>8,128,886,063</b>	<b>82,708,160</b>	<b>2,550,000,000</b>		<b>429,551,334</b>		<b>75,593,721</b>	<b>3,150,000</b>	<b>350,807,613</b>	<b>3,459,966,383</b>	<b>1,519,134,685</b>	<b>114,466,433</b>	<b>9,088,861,978</b>



Details of House Building Loan  
As at 30 June 2023

Name of employees	2023				2022
	Opening balance	Addition during the year	Recovery/adjustment during the year	Closing balance	BDT
Abdul Owahed - HBL 27001	1,309,500		116,400	1,193,100	1,309,500
Abdur Nur Shahin , Operator (HBL)27001	2,170,500		13,665	2,156,835	2,170,500
Abdur Rahaman (HBL)	1,992,800		193,200	1,799,600	1,992,800
Abdur Razzak (HBL)	803,190		78,360	724,830	803,190
Abdus Samad (HBL) 27001	1,862,700		97,200	1,765,500	1,862,700
ABM Salim (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Abu Kawser Ahmed (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Abul Kahem Sikder (HBL) 27001	807,510	1,800,000	852,000	1,755,510	807,510
AKM Badrul Alam (HBL)	2,204,200	6,000,000	2,204,200	6,000,000	2,204,200
Ashok Kumar Halder (HBL)	475,000		300,000	175,000	475,000
A.S.M Iftakhar Alam Chow. (HBL)	2,306,250	6,000,000	2,306,250	6,000,000	2,306,250
Azizul Haque (HBL) 27001	2,717,800		256,800	2,461,000	2,717,800
Golam Mostafa Kanu (HBL)	1,793,100		1,793,100		1,793,100
Ismail Hossain, Operator (HBL) 27001	2,170,500		13,665	2,156,835	2,170,500
Jahangir Alam, Foreman -HBL 27001	1,595,050		262,200	1,332,850	1,595,050
Jobair Ali (HBL)	1,298,000		558,000	740,000	1,298,000
Kamol Mollick (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Kazi Ruhul Amin (HBL) 27001	2,756,250		56,250	2,700,000	2,756,250
Khan Md. Zafor Sadiq (HBL)	943,840	6,000,000	943,840	6,000,000	943,840
Mahfuzur Rahman (Operator) - HBL 27001	1,579,500		140,400	1,439,100	1,579,500
M.A. Mannan Patwary (HBL)	748,800		291,200	457,600	748,800
Masudur Rahman Howladar (HBL)	2,075,000		300,000	1,775,000	2,075,000
Md. Abdul Alim (HBL)	1,567,800		140,400	1,427,400	1,567,800
Md. Abdul Aziz (HBL)	1,090,000		261,600	828,400	1,090,000
Md. Abdul Khalek (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Abdur Rashid (HBL)	2,204,200		256,800	1,947,400	2,204,200
Md. Abdur Rauf (HBL)	544,000	1,700,000	544,000	1,700,000	544,000
Md. Abul Kasam Pradhania (HBL)	2,160,000	3,800,000	2,160,000	3,800,000	2,160,000
Md. Afser Ali (HBL)	536,400		178,800	357,600	536,400
Md. Akkas Ali (Manager) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Akram Hossain Zishan (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Akramul Hoque (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Al Amin (HBL)	2,756,250		225,000	2,531,250	2,756,250
Md. Alauddin (HBL)	1,290,800		553,200	737,600	1,290,800
Md. Ali Hossain Mollik (HBL)	881,600		139,200	742,400	881,600
Md. Anisur Rahman, DGM (HBL)	2,306,250	6,000,000	2,306,250	6,000,000	2,306,250
Md. Arifur Rahman (HBL)	1,102,500		176,400	926,100	1,102,500
Md. Ashrafal Alam (DM) - HBL	2,394,000		273,600	2,120,400	2,394,000
Md. Ashrafal Hoque (HBL) 27001	2,981,250		225,000	2,756,250	2,981,250
Md. Delwar Hossain (HBL)	2,402,400		277,200	2,125,200	2,402,400
Md. Didarul Kabir (HBL)	748,800		249,600	499,200	748,800
Md. Enamul Haque (HBL)	1,937,250		189,000	1,748,250	1,937,250
Md. Fazlul Haque (HBL)	2,008,800		259,200	1,749,600	2,008,800
Md. Gias Uddin - HBL	2,425,500		277,200	2,148,300	2,425,500
Md. Gulam Mostafa,DM(HBL) 27001	1,463,250	1,518,750	252,000	2,730,000	1,463,250
Md. Habib Uddin Ahammad (HBL)	936,000		516,000	420,000	936,000
Md. Hasinur Rahaman (HBL)	1,777,350		173,400	1,603,950	1,777,350
Md. Iqbal Hossain (HBL)	1,254,600		122,400	1,132,200	1,254,600
Md. Jahangir Alam, DGM (HBL)	2,075,000	6,000,000	2,075,000	6,000,000	2,075,000
Md. Jahedur Rahman (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Kamal Uddin (Manager) - HBL	2,531,250	4,600,000	2,531,250	4,600,000	2,531,250
Md. Kamrul Hasan (HBL)	2,260,000		240,000	2,020,000	2,260,000
Md Khalilur Rahman (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250



Name of employees	2023				2022
	Opening balance	Addition during the year	Recovery/adjustment during the year	Closing balance	BDT
Md. Mahabub Hossain (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Mamun-Ur-Rasid (HBL)	1,985,600		326,400	1,659,200	1,985,600
Md. Mehedi Hasan (HBL)	2,054,100	6,000,000	2,054,100	6,000,000	2,054,100
Md. Minhazur Rahman Khan (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Mizanur Rahaman, Manager (HBL)	2,531,250		225,000	2,306,250	2,531,250
Md. Mohsin Ali (HBL)	1,581,000		223,200	1,357,800	1,581,000
Md Moniruzzaman AM - HBL	2,375,000		300,000	2,075,000	2,375,000
Md. Noman Prodhania (HBL)	2,756,250		225,000	2,531,250	2,756,250
Md. Obaidur Rakib (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Rabiul Islam (HBL)	2,472,500		258,000	2,214,500	2,472,500
Md. Rafiq Uddin (HBL)	1,697,400		165,600	1,531,800	1,697,400
Md. Rafiqul Alam (Manager) - HBL	2,531,250	6,000,000	2,531,250	6,000,000	2,531,250
Md. Rakibul Islam (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Rashed Kamal (Manager) - HBL	2,375,000		300,000	2,075,000	2,375,000
Md. Saiful Anam Chow. (HBL)	2,756,250		225,000	2,531,250	2,756,250
Md. Saiful Islam- DM (HBL)	2,756,250		225,000	2,531,250	2,756,250
Md. Sajjul Islam (DM) - HBL	2,557,500		330,000	2,227,500	2,557,500
Md. Sariful Islam (HBL)	2,060,250		201,000	1,859,250	2,060,250
Md. Sayed Masud (HBL)	2,402,400		277,200	2,125,200	2,402,400
Md. Shafiqul Islam (HBL) 27001	420,000	1,700,000	420,000	1,700,000	420,000
Md. Shafiqur Rahaman (HBL)	2,512,500		450,000	2,062,500	2,512,500
Md. Shahabuddin Miah (HBL)	2,075,000		300,000	1,775,000	2,075,000
Md. Shahidul Islam, DM (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Md. Shahinur Rahaman (HBL)	861,000		14,000	847,000	861,000
Md. Shaiful Islam Sarkar, MD (HBL) 27001	1,764,900	5,600,000	1,764,900	5,600,000	1,764,900
Md. Shoebur Rahman (HBL)	1,890,000		360,000	1,530,000	1,890,000
Md. Sydur Rahaman (HBL)	2,306,250		225,000	2,081,250	2,306,250
Md. Tipu Sultan Bhuyan (DM) - HBL	2,394,000		273,600	2,120,400	2,394,000
Md. Yunus Ali (HBL)	666,000		666,000		666,000
Md. Zahidul Islam, Manager (HBL)	957,000		208,800	748,200	957,000
Md. Zakir Ahmed (Asst.M) - HBL	2,531,250		225,000	2,306,250	2,531,250
Md. Ziaur Rahman (HBL)	1,709,700		166,800	1,542,900	1,709,700
Mohammad Fajj Uddin Mridha (HBL)	2,260,000		240,000	2,020,000	2,260,000
Mohammad Gulam Mustafa, Manager (HBL)	4,050,000		1,743,750	2,306,250	4,050,000
Mohammad Hanif (HBL)	1,033,160		134,760	898,400	1,033,160
Mohammad Moniruzzaman, Manager (HBL)	1,139,400		151,920	987,480	1,139,400
Mohammad Sana-Ullah (HBL)	1,137,500		150,000	987,500	1,137,500
Mohi Uddin Ahmed (HBL) 27001	1,808,100		147,600	1,660,500	1,808,100
Mosharaf Hossain Sarker, DGM - HBL	2,062,500		450,000	1,612,500	2,062,500
Mr. Gopal Chandra Saha (HBL)	1,416,000	3,500,000	1,416,000	3,500,000	1,416,000
Mrs. Parvin Akther (DM) - HBL	2,531,250		225,000	2,306,250	2,531,250
Mrs. Rikta Roy (HBL)	910,200		266,396	643,804	910,200
Munshi Alaul Hoque (HBL)	2,756,250		225,000	2,531,250	2,756,250
Rumesa Khatun (HBL) 27001	2,976,600		295,200	2,681,400	2,976,600
Safayet Ali Miah (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Sattandonath Barman (HBL) 27001		5,382,000		5,382,000	
Sazzad Hossain (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Shammi Akter (HBL) 27001	2,756,250		225,000	2,531,250	2,756,250
Syed Imam Hasan (HBL)	1,692,000		423,000	1,269,000	1,692,000
Syed Mohammed Hossain (HBL)	2,702,700		277,200	2,425,500	2,702,700
UTM Salina Akter (HBL)	278,465		278,465		278,465
<b>Total</b>	<b>203,584,715</b>	<b>71,600,750</b>	<b>48,569,371</b>	<b>226,616,094</b>	<b>203,584,715</b>



Details of advance incentive bonus  
As at 30 June 2023

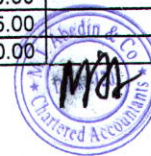
Name of employees	2023			2022
	Opening Balance	Addition	Adjustment	BDT
Abdul Mojib SAE	22,400.00	25,200.00		47,600.00
Abdul Wahed	61,960.00	25,005.00		86,965.00
A.B.M. Kamruzzaman	107,405.00	-		107,405.00
A.B.M. Selim	175,124.00	70,455.00		245,579.00
Abul Kashem Sikder	92,060.00	37,140.00		129,200.00
A.K.M. Bodrul Alam	117,000.00	94,920.00		211,920.00
A.K.M. Khaledul Islam	248,240.00	98,730.00		346,970.00
Al Amin Molla	22,400.00	25,200.00		47,600.00
A.M Al-Mamun	32,340.00	36,390.00		68,730.00
Anisur Rahaman Putul, AM	145,560.00	58,725.00		204,285.00
Anisur Rahman SAE	22,400.00	8,400.00		30,800.00
Asaduzzman Nur	22,400.00	25,200.00		47,600.00
Ashok Kumar Halder	219,280.00	87,840.00		307,120.00
A.S.M. Iftekhar Alam Choudhury	220,660.00	87,750.00		308,410.00
A.T.M. Nur-Uz-Zaman Chow.	297,600.00	111,600.00		409,200.00
Ayon Dutta	32,340.00	12,130.00		44,470.00
Azmir Hossain Awlad	-	31,698.00		31,698.00
C.H.M Imran Kadir	33,964.00	38,220.00		72,184.00
Chowdhury Sheebly Zaman	32,340.00	36,390.00		68,730.00
Debasish Chandra Dey	16,982.00	-		16,982.00
Didar Pasa	22,400.00	25,200.00		47,600.00
Engr. Md. Kamruzzaman Khan, MD	285,476.00	114,735.00		400,211.00
Faisal Haque SAE	22,400.00	25,200.00		47,600.00
Fakrul Islam	32,340.00	36,390.00		68,730.00
Farhadul Islam	32,340.00	36,390.00		68,730.00
Faruk Hossain, Am	-	31,698.00		31,698.00
Gazi Aman Ullah	-	34,638.00		34,638.00
Israfil Alam	22,400.00	25,200.00		47,600.00
Jahangir Alam, AM	-	34,638.00		34,638.00
Jahidul Islam SAE	22,400.00	25,200.00		47,600.00
Jannat Ali, Am	-	33,560.00		33,560.00
Kabirul Islam	22,400.00	25,200.00		47,600.00
Kamol Mollick	160,520.00	64,755.00		225,275.00
Kazi Afroza Khaleda	104,480.00	53,250.00		157,730.00
Kazi Md. Ruhul Amin	180,280.00	73,635.00		253,915.00
Khan Md. Zafor Sadiq	258,200.00	102,690.00		360,890.00
K.M. Rozibul Alam	220,660.00	87,750.00		308,410.00
Korban Ali	32,340.00	36,390.00		68,730.00
Limon Islam Am	-	31,698.00		31,698.00
Lotifuzzaman	33,964.00	38,220.00		72,184.00
Mahabubur Rahman, Am	-	31,185.00		31,185.00
Mahadeb Chandra Dey	66,760.00	26,940.00		93,700.00
Mahamud Hassain Alamgir	29,510.00	-		29,510.00
Mahiuddin Alamgir SAE	22,400.00	25,200.00		47,600.00
M. A. Mannan Patwary	82,955.00	-	82,955.00	-
Masudur Rahman Howlader	107,220.00	84,045.00		191,265.00
Masum Reza ,Am	-	30,672.00		30,672.00
Md. Abdul Alim	53,800.00	21,705.00		75,505.00
Md. Abdul Aziz	66,600.00	26,880.00		93,480.00
Md. Abdul Gofur Miah	2,105.00	-		2,105.00
Md. Abdul Khaleque	160,520.00	64,755.00		225,275.00
Md. Abdur Noor Shahin	53,800.00	21,705.00		75,505.00
Md. Abdur Rahman	175,880.00	70,455.00		246,335.00
Md. Abdur Rauf	92,060.00	37,140.00		129,200.00
Md. Abdur Razzak	56,360.00	22,800.00		79,160.00
Md. Abul Kasam Pradhania	30,560.00	-	30,560.00	-
Md Afsar Ali	160,520.00	64,755.00		225,275.00
Md.Akram Hossain Zishan	160,520.00	64,755.00		225,275.00
Md. Akramul Haque	175,124.00	70,455.00		245,579.00
Md Al Amin	130,020.00	55,920.00		185,940.00
Md. Alauddin	239,520.00	95,940.00		335,460.00
Md. Ali Hossain Mollick	68,400.00	27,600.00		96,000.00
Md. Aminul Islam	219,280.00	87,840.00		307,120.00



Name of employees	2023				2022
	Opening Balance	Addition	Adjustment	Closing Balance	BDT
Md. Aminur Rahman	61,960.00	25,005.00		86,965.00	61,960.00
Md. Amzad Hosen, GM	254,450.00	-		254,450.00	254,450.00
Md. Amzad Hossain Chow.	69,960.00	28,230.00		98,190.00	69,960.00
Md. Anamul Haque PK	200,780.00	80,415.00		281,195.00	200,780.00
Md. Anisur Rahman, DGM	210,760.00	84,375.00		295,135.00	210,760.00
Md. Anisuzzaman	258,200.00	102,690.00		360,890.00	258,200.00
Md. Arifur Rahman	219,280.00	87,840.00		307,120.00	219,280.00
Md Ashraful Alam	164,300.00	67,410.00		231,710.00	164,300.00
Md. Ashraful Hoque	53,800.00	21,705.00		75,505.00	53,800.00
Md. Delowar Hossain	219,280.00	87,840.00		307,120.00	219,280.00
Md. Didarul Kabir	209,820.00	84,045.00		293,865.00	209,820.00
Md. Dulal	92,060.00	37,140.00		129,200.00	92,060.00
Md. Faj Uddin Mridha	202,180.00	81,120.00		283,300.00	202,180.00
Md. Fazlul Haque, DGM	210,760.00	84,375.00		295,135.00	210,760.00
Md. Fazlur Rahman	74,400.00	-	74,400.00	-	74,400.00
Md. Gias Uddin	103,290.00	53,250.00		156,540.00	103,290.00
Md. Golam Mostafa Kanu	30,451.00	-	30,451.00	-	30,451.00
Md. Gulam Mostafa DM	99,480.00	53,250.00		152,730.00	99,480.00
Md. Habib Uddin Ahammed	297,600.00	111,600.00		409,200.00	297,600.00
Md Habibur Rahman	160,520.00	64,755.00		225,275.00	160,520.00
Md Hanif	160,520.00	64,755.00		225,275.00	160,520.00
Md. Hasinur Rahman	192,120.00	76,950.00		269,070.00	192,120.00
Md. Imran Hasan,	145,560.00	58,725.00		204,285.00	145,560.00
Md. Ismail Hossain	53,800.00	21,705.00		75,505.00	53,800.00
Md. Jahangir Alam, Foreman	92,060.00	37,140.00		129,200.00	92,060.00
Md. Jahid Anwar	190,580.00	76,950.00		267,530.00	190,580.00
Md. Jobair Ali	268,560.00	106,800.00		375,360.00	268,560.00
Md. Kamal Uddin	200,780.00	80,415.00		281,195.00	200,780.00
Md. Kamrul Hasan	210,760.00	84,375.00		295,135.00	210,760.00
Md Khalilur Rahman	160,520.00	64,755.00		225,275.00	160,520.00
Md. Khorshad Alam Mollah	53,800.00	21,705.00		75,505.00	53,800.00
Md. Mahfujur Rahman	53,800.00	21,705.00		75,505.00	53,800.00
Md. Mamunur Rashid (Mng.)	219,280.00	87,840.00		307,120.00	219,280.00
Md. Mehedi Hasan	210,760.00	84,375.00		295,135.00	210,760.00
Md. Minna Aziz Babu	56,500.00	22,800.00		79,300.00	56,500.00
Md. Mizanur Rahman	172,100.00	70,455.00		242,555.00	172,100.00
Md. Mizanur Rahman Dulal	168,560.00	67,995.00		236,555.00	168,560.00
Md. Mohi Uddin Ahamad	53,800.00	21,705.00		75,505.00	53,800.00
Md. Mohsin Ali	62,000.00	25,020.00		87,020.00	62,000.00
Md. Moniruzzaman-Manager	219,280.00	87,840.00		307,120.00	219,280.00
Md Morsheduzzaman	160,520.00	64,755.00		225,275.00	160,520.00
Md. Munshi Abu Sayem	175,124.00	70,455.00		245,579.00	175,124.00
Md. Nieazur Rahman	9,537.50			9,537.50	9,537.50
Md. Noman Prodhania	175,880.00	70,455.00		246,335.00	175,880.00
Md. Nozmul Hoque	258,200.00	102,690.00		360,890.00	258,200.00
Md. Obaidur Houqe	99,480.00	40,140.00		139,620.00	99,480.00
Md Obaidur Rakib	164,300.00	67,410.00		231,710.00	164,300.00
Md Rabiul Islam	99,480.00	40,140.00		139,620.00	99,480.00
Md. Rafiq Uddin	175,880.00	70,455.00		246,335.00	175,880.00
Md. Rafiqul Alam	210,760.00	84,375.00		295,135.00	210,760.00
Md. Rafiqul Islam	65,080.00	26,265.00		91,345.00	65,080.00
Md. Rashid Kamal	210,760.00	84,375.00		295,135.00	210,760.00
Md. Sadekul Islam	90,200.00	36,390.00		126,590.00	90,200.00
Md Saiful Anam Chow.	109,720.00	44,265.00		153,985.00	109,720.00
Md. Saiful Islam DM	145,560.00	58,725.00		204,285.00	145,560.00
Md. Sana-Ullah	220,660.00	87,750.00		308,410.00	220,660.00
Md. Sayed Masud	168,560.00	67,995.00		236,555.00	168,560.00
Md. Shafiqul Islam	115,500.00	53,250.00		168,750.00	115,500.00
Md. Shafiqur Rahman	97,100.00	40,140.00		137,240.00	97,100.00
Md. Shahabuddin Miah	209,820.00	84,045.00		293,865.00	209,820.00
Md. Shahid Mia	71,840.00	28,980.00		100,820.00	71,840.00
Md. Shahinur Rahman	61,960.00	-		61,960.00	61,960.00
Md. Shaiful Islam Sarkar, MD	269,780.00	107,295.00		377,075.00	269,780.00
Md. Shamsur Ali	2,046.25	-		2,046.25	2,046.25
Md. Shariful Islam (Mng.)	209,820.00	84,045.00		293,865.00	209,820.00
Md. Shoebur Rahman	219,280.00	87,840.00		307,120.00	219,280.00
Md. Sohidul Islam	172,100.00	70,455.00		242,555.00	172,100.00
Md. Sultan Ali Sheikh	49,540.00	-	49,540.00	-	49,540.00
Md. Sydur Rahman	210,760.00	84,375.00		295,135.00	210,760.00



Name of employees	2023				2022
	Opening Balance	Addition	Adjustment	Closing Balance	BDT
Md. Syed Imam Hasan	200,780.00	80,415.00		281,195.00	200,780.00
Md. Tajul Islam	53,800.00	21,705.00		75,505.00	53,800.00
Md Tipu Sultan Bhuyan	160,520.00	64,755.00		225,275.00	160,520.00
Md. Yunus Ali	219,280.00	87,840.00		307,120.00	219,280.00
Md. Zahaidul Islam	219,280.00	87,840.00		307,120.00	219,280.00
Md. Ziaur Rahman	183,820.00	73,635.00		257,455.00	183,820.00
Mohammad Akkach Ali	200,780.00	80,415.00		281,195.00	200,780.00
Mohammad Gulam Mustafa, Manager	183,820.00	73,635.00		257,455.00	183,820.00
Mohammad. Jahangir Alam, DGM	238,680.00	94,920.00		333,600.00	238,680.00
Moin Uddin	33,964.00	38,220.00		72,184.00	33,964.00
Mosharaf Hossain Bachu,AM	99,480.00	40,140.00		139,620.00	99,480.00
Mosharrif Hossain Sarker, DGM	210,760.00	84,375.00		295,135.00	210,760.00
Mostafizur Rahman, DGM	239,520.00	95,940.00		335,460.00	239,520.00
Mostafizur Rahman SAE	22,400.00	25,200.00		47,600.00	22,400.00
Mr. Abdul Awal	145,560.00	58,725.00		204,285.00	145,560.00
Mr. Abdus Samad	53,800.00	21,705.00		75,505.00	53,800.00
Mr Abu Kauser Ahmed	160,520.00	64,755.00		225,275.00	160,520.00
Mr. Azizul Haque	145,560.00	58,725.00		204,285.00	145,560.00
Mr. Gopal Chandra Saha	269,180.00	107,295.00		376,475.00	269,180.00
Mr. Iqbal Hossain	132,980.00	55,920.00		188,900.00	132,980.00
Mr. Jahedur Rahaman	160,520.00	64,755.00		225,275.00	160,520.00
Mr Mahabub Hossain	160,520.00	64,755.00		225,275.00	160,520.00
Mr. Mahabur Rashid	127,060.00	51,255.00		178,315.00	127,060.00
Mr. Minhazur Rahman	145,560.00	58,725.00		204,285.00	145,560.00
Mr. Moniruzzaman Asst.Mng	127,060.00	51,255.00		178,315.00	127,060.00
Mr. Rakibul Islam	160,520.00	64,755.00		225,275.00	160,520.00
Mr. Satyendra Nath Barman	127,060.00	51,255.00		178,315.00	127,060.00
Mr Sazzad Hossain	145,560.00	58,725.00		204,285.00	145,560.00
Mrs. Parvin Akhtar	160,520.00	64,755.00		225,275.00	160,520.00
Mrs Rikta Ray	115,220.00	46,485.00		161,705.00	115,220.00
Mrs Sabrina Yasmin	115,220.00	46,485.00		161,705.00	115,220.00
Mrs. Shammi Akhter	200,780.00	80,415.00		281,195.00	200,780.00
Mrs Usha Rani Das	90,010.00	41,398.00		131,408.00	90,010.00
Mr. Zakir Ahmed	121,000.00	53,250.00		174,250.00	121,000.00
Muhammad Abdur Rashid	210,760.00	84,375.00		295,135.00	210,760.00
Munshi Alaul Haque	192,120.00	76,950.00		269,070.00	192,120.00
Nayon Chandra Sarker	32,340.00	36,390.00		68,730.00	32,340.00
Niyaz Mahmud Foyasol	33,964.00	38,220.00		72,184.00	33,964.00
Oashim Mondal	22,400.00	25,200.00		47,600.00	22,400.00
Obaidul Hoque Sarker, Dri.	23,640.00	18,630.00		42,270.00	23,640.00
Pabel Hossain Patwary	33,964.00	38,220.00		72,184.00	33,964.00
Rajesh Das Gupta	22,400.00	25,200.00		47,600.00	22,400.00
Rakibuzzaman, AM	-	33,560.00		33,560.00	-
Rasel Al Mamun Am	32,340.00	36,390.00		68,730.00	32,340.00
Rasel Hossain AM	33,964.00	38,220.00		72,184.00	33,964.00
Rashed Mozumder	32,340.00	36,390.00		68,730.00	32,340.00
Rezwam Alam	22,400.00	25,200.00		47,600.00	22,400.00
Rokinur Rahaman SAE	22,400.00	8,400.00		30,800.00	22,400.00
Rokonuzzaman	33,964.00	38,220.00		72,184.00	33,964.00
Rumesa Khatun	172,100.00	70,455.00		242,555.00	172,100.00
Safaet Ali Miah	160,520.00	64,755.00		225,275.00	160,520.00
Sahirur Islam	33,964.00	12,740.00		46,704.00	33,964.00
Saiful Islam, Comp. Sec	65,820.00	-		65,820.00	65,820.00
Sajjul Islam	160,520.00	64,755.00		225,275.00	160,520.00
Sajjadul Islam, Am	-	34,638.00		34,638.00	-
Sanjib Kumar Ghosh	33,964.00	38,220.00		72,184.00	33,964.00
Sarwar Hossain	98,388.00		98,388.00	-	98,388.00
Sazzadur Rahman SAE	22,400.00	25,200.00		47,600.00	22,400.00
Semul Chandra Shil	32,340.00	36,390.00		68,730.00	32,340.00
Shahana Begum	126,560.00			126,560.00	126,560.00
Shahin Alam SAE	22,400.00	25,200.00		47,600.00	22,400.00
Shamim Mahmud	32,340.00	36,390.00		68,730.00	32,340.00
Shariful Islam AM	33,964.00	38,220.00		72,184.00	33,964.00
SMN Aurangzeb	297,600.00	111,600.00		409,200.00	297,600.00
Sohrab Hossain	32,340.00	36,390.00		68,730.00	32,340.00
Sumon Chowdhury	22,400.00	8,400.00		30,800.00	22,400.00
Sushanta Kumar Roy	32,340.00	36,390.00		68,730.00	32,340.00
Syed Mohammed Hossan	172,100.00	70,455.00		242,555.00	172,100.00
Tamanna MeheranShemu	32,340.00	12,130.00		44,470.00	32,340.00



Name of employees	2023			2022
	Opening Balance	Addition	Adjustment	Closing Balance
Taposschandra Mondal	22,400.00	25,200.00		47,600.00
Tarek Hossan	16,170.00	-		16,170.00
Tarikul Islam	32,340.00	36,390.00		68,730.00
Tojammal Hoque	28,180.00	-		28,180.00
Torikul Islam, AM, Acc.	-	10,224.00		10,224.00
Towfik Ahmed AM	33,964.00	38,220.00		72,184.00
UTM Salina Akter	268,560.00	106,800.00		375,360.00
<b>Total</b>	<b>23,706,431.75</b>	<b>10,387,452.00</b>	<b>366,294.00</b>	<b>33,727,589.75</b>



**BARAPUKURIA COAL MINING COMPANY LIMITED**

(A Company of Petrobangla)

INVESTMENT IN FDR

As at and for the year ended 30 June 2023

Annexure - F  
Amount in Taka

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	At Actual	Accrued	TDS					Excise Duty	Accrued Interest
1	2	3	4	5	6	7=7-5	8	9	10	11=7-9-10	12=4+6	14	15	16	
<b>Janata Bank Limited</b>															
Phulbari Branch, Dinajpur	0484330/16870	19.03.20	112,139,452	1,796,723		6,866,074		1,373,215	50,000	5,442,860				2,354,912	-
<b>Sub Total</b>			<b>112,139,452</b>	<b>1,796,723</b>	<b>-</b>	<b>6,866,074</b>	<b>-</b>	<b>1,373,215</b>	<b>50,000</b>	<b>5,442,860</b>	<b>-</b>	<b>-</b>	<b>117,582,312</b>	<b>2,354,912</b>	<b>-</b>
<b>Janata Bank Limited</b>															
Doshmle Branch, Dinajpur.	168962	19.03.20	112,016,837	1,794,759		6,858,567		1,371,713	50,000	5,436,854				2,352,336	-
<b>Sub Total</b>			<b>112,016,837</b>	<b>1,794,759</b>	<b>-</b>	<b>6,858,567</b>	<b>-</b>	<b>1,371,713</b>	<b>50,000</b>	<b>5,436,854</b>	<b>-</b>	<b>-</b>	<b>117,453,691</b>	<b>2,352,336</b>	<b>-</b>
<b>Janata Bank Limited</b>															
Parbatipur Branch, Dinajpur	0483230	11.02.21	105,703,975	2,285,555		2,958,591		591,606	90,000	2,276,985	107,980,960				-
<b>Sub Total</b>			<b>105,703,975</b>	<b>2,285,555</b>	<b>-</b>	<b>2,958,591</b>	<b>-</b>	<b>591,606</b>	<b>90,000</b>	<b>2,276,985</b>	<b>107,980,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Janata Bank Ltd</b>															
Chiribondor Branch, Dinajpur.	333490	11.02.21	105,663,975	2,284,690		2,958,591		591,718	50,000	2,316,873	107,980,848				-
<b>Sub Total</b>			<b>105,663,975</b>	<b>2,284,690</b>	<b>-</b>	<b>2,958,591</b>	<b>-</b>	<b>591,718</b>	<b>50,000</b>	<b>2,316,873</b>	<b>107,980,848</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Janata Bank Ltd</b>															
0874185		29.04.21	105,548,438	1,017,956		6,607,366		1,025,922	-	5,581,444				1,339,732	-
0760600		23.03.20		3,451,425											
0874287		04.10.21	102,660,000	1,389,332		6,295,005		971,554		5,323,455				1,826,720	-
<b>Sub Total</b>			<b>208,208,438</b>	<b>5,858,713</b>	<b>-</b>	<b>12,902,374</b>	<b>-</b>	<b>1,997,476</b>	<b>10,904,898</b>	<b>10,904,898</b>	<b>-</b>	<b>-</b>	<b>219,113,336</b>	<b>3,166,452</b>	<b>-</b>



**Janata Bank Ltd**

Rangpur Corporate Branch, Rangpur	0506985/7080	09.06.21	105,317,109	353,251	6,664,072	1,332,814	50,000	5,281,257	110,598,367	451,610
<b>Sub Total</b>			<b>105,317,109</b>	<b>353,251</b>	<b>6,664,072</b>	<b>1,332,814</b>	<b>50,000</b>	<b>5,281,257</b>	<b>110,598,367</b>	<b>451,610</b>

**Janata Bank Ltd**

Setabganj Branch, Dinajpur.	170292/685	17.06.19	118,642,042	-	-	-	40,000	(40,000)	118,602,042	-
<b>Sub Total</b>			<b>118,642,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,000</b>	<b>(40,000)</b>	<b>118,602,042</b>	<b>-</b>

**Janata Bank Ltd**

Dinajpur Medical College Br. Dinajpur	168677	11.02.21	105,663,975	2,284,690	2,958,591	591,718	50,000	2,316,873	107,980,848	-
<b>Sub Total</b>			<b>105,663,975</b>	<b>2,284,690</b>	<b>2,958,591</b>	<b>591,718</b>	<b>50,000</b>	<b>2,316,873</b>	<b>107,980,848</b>	<b>-</b>

**Agrani Bank Limited**

Phulbari Branch, Dinajpur	0014501	18.09.19	115,395,143	1,866,837	7,065,414	1,413,083	50,000	5,602,331	120,997,474	2,446,838
<b>Sub Total</b>			<b>115,395,143</b>	<b>1,866,837</b>	<b>7,065,414</b>	<b>1,413,083</b>	<b>50,000</b>	<b>5,602,331</b>	<b>120,997,474</b>	<b>2,446,838</b>

**Agrani Bank Limited**

Thakurgoan Branch, Thakurgoan.	0124665/13	08.08.19	115,521,455	2,506,174	3,234,601	646,920	50,000	2,537,681	118,059,136	-
<b>Sub Total</b>			<b>115,521,455</b>	<b>2,506,174</b>	<b>3,234,601</b>	<b>646,920</b>	<b>50,000</b>	<b>2,537,681</b>	<b>118,059,136</b>	<b>-</b>

**Agrani Bank Limited**

Amtoli Br. Dinajpur	0014864/1309	11.02.21	105,663,975	2,284,690	2,958,591	591,718	50,000	2,316,873	107,980,848	-
<b>Sub Total</b>			<b>105,663,975</b>	<b>2,284,690</b>	<b>2,958,591</b>	<b>591,718</b>	<b>50,000</b>	<b>2,316,873</b>	<b>107,980,848</b>	<b>-</b>

**Agrani Bank Limited**

Munshihat Branch.	0168972/1/19	19.09.19	115,431,671	1,867,428	7,067,650	1,413,530	50,000	5,604,120	121,035,791	2,447,613
<b>Sub Total</b>			<b>115,431,671</b>	<b>1,867,428</b>	<b>7,067,650</b>	<b>1,413,530</b>	<b>50,000</b>	<b>5,604,120</b>	<b>121,035,791</b>	<b>2,447,613</b>



<b>Agrani Bank Limited</b>														
Pulhat Branch, Dinajpur	02378/1821	29.12.09												
	0559027/1953	08.08.19	18,933									33,747,011		
<b>Sub Total</b>			<b>33,747,011</b>	<b>2,525,975</b>								<b>33,747,011</b>		
<b>Sonali Bank Limited</b>														
Koylakhony Prokopa Br. Dinajpur.	1003386	23.06.22												
			100,000,000	116,667									102,350,000	
<b>Sub Total</b>			<b>100,000,000</b>	<b>116,667</b>								<b>102,350,000</b>		
<b>First Security Islami Bank Limited</b>														
Dinajpur Branch, Dinajpur	1289349	08.08.19												
			60,090,018	1,540,641									63,597,479	2,006,854
<b>Sub Total</b>			<b>60,090,018</b>	<b>1,540,641</b>								<b>63,597,479</b>	<b>2,006,854</b>	
<b>AB Bank Limited</b>														
Lalmonirhat Br. Lalmonirhat.	3525182	10.08.17												
			138,931,327	3,511,875									146,493,641	4,557,580
<b>Sub Total</b>			<b>138,931,327</b>	<b>3,511,875</b>								<b>146,493,641</b>	<b>4,557,580</b>	
<b>IFIC Bank Limited</b>														
Kawran Bazar Branch,Dhaka.	1449470	13.03.23												
			-										150,000,000	3,519,792
<b>Sub Total</b>			<b>-</b>	<b>-</b>								<b>150,000,000</b>	<b>3,519,792</b>	
<b>EXIM bank Limited</b>														
Dinajpur Branch,Dinajpur.	1029152/05560	26.04.21												
	100296183		52,851,988	620,277									55,638,739	803,671
<b>Sub Total</b>			<b>52,851,988</b>	<b>620,277</b>								<b>55,638,739</b>	<b>803,671</b>	
<b>Padma Bank Ltd.</b>														
Uttara Branch, Dhaka	0208204	28.08.19												
			30,000,000	610,000									719,885	782,325
	0208208	28.08.19	25,000,000	137,500									600,000	174,453
	0208209	28.08.19	25,000,000	137,500									600,000	174,453
	0208210	28.08.19	25,000,000	137,500									624,828	176,976
	0227971	30.05.22	15,000,000	74,113								15,050,373	-	-
Gulshan Corporate Branch, Dhaka.	0231962	06.06.23												106,667
<b>Sub Total</b>			<b>120,000,000</b>	<b>1,022,500</b>								<b>17,595,085</b>	<b>17,595,085</b>	<b>1,414,874</b>
														<b>20,000,000</b>
														<b>127,272,000</b>



Rajshahi Krishi Unnayan Bank. (RAKUB)												
Fulbari Branch,	220130	23.03.20	112,210,188	1,851,468	7,290,412	729,041	50,000	6,511,371	118,721,559	2,285,390	-	-
Dinajpur.			112,210,188	1,851,468	7,290,412	729,041	50,000	6,511,371	118,721,559	2,285,390	-	-
<b>Sub Total</b>												
Rajshahi Krishi Unnayan Bank. (RAKUB)												
Dinajpur Branch,	219903	22.03.20	56,090,907	934,848	3,642,659	364,266	50,000	3,228,393	59,319,300	1,153,431	-	-
Dinajpur			56,090,907	934,848	3,642,659	364,266	50,000	3,228,393	59,319,300	1,153,431	-	-
<b>Sub Total</b>												
Community Bank Bangladesh Limited												
Dhanmondhi Branch, Dhaka	0002888	21.12.20	53,150,000	1,762,439	3,321,875	664,375		2,657,500	332,188	2,207,455	-	-
	0016637	14.03.23					40,000,000	-		930,000	-	-
Ranir Bandar Branch, Dinajpur	0007043	26.04.21	30,877,500	1,324,087	1,956,982	195,698		1,761,284	23,107,684	1,623,553	9,531,100	-
<b>Sub Total</b>			84,027,500	3,086,526	5,278,857	860,073	40,000,000	4,418,784	332,188	4,761,008	9,531,100	-
Union Bank Ltd.												
Head office Br. Gulshan, Dhaka.	0095341	30.12.19	58,079,919	1,835,164	3,629,995	363,000	50,000	3,216,996	11,296,915	1,895,833	50,000,000	-
Gulshan Corporate Branch, Dhaka.	0172449	04.10.20	50,000,000	2,335,069	3,125,000	312,500	15,000	2,797,500		2,761,603	52,797,500	-
Dinajpur Branch, Dinajpur.	0273391	09.05.23								715,000	60,000,000	-
	0218566	01.12.22			1,087,500	217,500	15,000	855,000		205,057	30,855,000	-
<b>Sub Total</b>			108,079,919	4,170,233	7,842,495	893,000	80,000	6,869,496	11,296,915	5,577,493	193,652,500	-
<b>Grand Total</b>			2,291,396,905	44,564,520	113,036,496	19,968,834	968,403	92,099,260	833,905,881	39,299,854	330,455,600	-



Details of security deposit  
As at 30 June 2023

Particulars	2023 BDT	2022 BDT
Akhtar Furnitures Ltd	9,454	-
Allahr Dan Automobile 33905	19,918	19,918
BITAC, Bogra	163,586	143,604
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
J.N Enterprise (Dinajpur)	16,850	4,272
Khalequzzaman Traders (Joypurhat)	147,239	147,239
Kin International	-	25,140
Maa Auto Mobile Works (Dinajpur)	-	37,680
Maa Auto Mobile Workshop (Dinajpur)	-	5,770
Maa Traders	10,423	-
Manik Traders, Dinajpur.	156,141	186,725
Master IT	29,160	29,160
Maxon Power Limited, Dhaka	-	74,983
M C Enterprise	-	62,654
M.F Traders, Dinajpur,	-	12,060
Motiar Traders	-	6,539
Moti Auto Mobile Work (Dinajpur)	-	36,155
M/S Rabaya Traders, Dinajpur	17,926	-
M/S Rakib Construction	243,200	243,200
M/S Sadika Enterprise	6,002	-
M/S Shaptak Traders, Dinajpur	32,710	54,602
M/S Sojib Automobiles	159,466	335,466
M/S Tahera sales Center	-	13,342
Rabea Traders (Dinajpur)	-	2,222
Rafat Enterprise	-	9,216
Rahim Afrooz Accumulators Ltd.	24,800	24,800
RajIT Solutions Ltd,	-	14,800
Response (Dhaka)	-	19,950
Dulal Chandra Mahanta	257,698	-
Aftab IT Ltd. Dhaka	-	15,847
Al-Amin Digital Scale (Dhaka)	-	12,500
M S Traders (Dinajpur)	24,669	-
Computer Device & Technology	6,300	6,300
Zakullah & Brothers	552,757	2,600,261
Robi Automobiles	7,330	-
Folora Ltd	3,600	3,600
Sholpic Bari	-	49,173
Smart Technology (Dhaka)	-	3,708
Tanvir Traders	183,398	75,349
Vai Vai Traders, Dinajpur	-	36,714
Vertax Technology	-	332,419
	<b>2,305,087</b>	<b>5,024,067</b>





Details of advance to other  
As at 30 June 2023

Particulars	2023 BDT	2022 BDT
Bangladesh Petroleum Institute(BPI), Dhaka.	3,503,788	3,798,538
BPDB, Dinajpur.	33,568	33,568
RPGCL	40,000	40,000
DD (Accounts) NESCO Ltd, Dinajpur	32,923,848	32,923,848
	<b>36,501,204</b>	<b>36,795,954</b>



**Barapukuria Coal Mining Company Limited**

**BUDGET VARIANCE**

**FINANCIAL YEAR : 2022-2023**

Sl. No.	Particulars	Revised Budget during the year	Actual expenses during the year	Variance	Remarks
1	Basic Salary - officer	87,000,000	81,782,950	5,217,050	94%
2	Basic Salary - staff	6,200,000	5,738,491	461,509	93%
3	Wages	-	-	-	
4	<b>Total Salary (1 to 3)</b>	<b>93,200,000</b>	<b>87,521,441</b>	<b>5,678,559</b>	<b>94%</b>
6	House rent	36,000,000	32,569,393	3,430,607	90%
7	Boishakhi Allowance	1,600,000	1,440,520	159,480	90%
8	Medical allowance	3,500,000	3,362,469	137,531	96%
9	Medical expenses	1,200,000	1,080,415	119,585	90%
10	Education Allowance	1,500,000	1,108,721	391,279	74%
11	Festival bonus	23,500,000	21,240,110	2,259,890	90%
12	Incentive bonus	15,600,000	7,049,638	8,550,362	45%
13	Domestic Aid Allowance	400,000	353,300	46,700	88%
14	Overtime	3,700,000	3,699,988	12	100%
15	Liveries and uniform	6,500,000	5,367,360	1,132,640	83%
16	Washing allowance	400,000	385,071	14,929	96%
17	Welfare Expenses	2,500,000	2,384,247	115,753	95%
18	Leave encashment	15,600,000	7,858,440	7,741,560	50%
19	Gratuity	19,500,000	6,849,580	12,650,420	35%
20	Pension fund contribution	300,000	275,883	24,117	92%
21	Recreation leave /Leave fare assistance	7,800,000	7,326,430	473,570	94%
22	Entertainment -staff	300,000	-	300,000	0%
23	Lunch subsidy	2,000,000	1,998,844	1,156	100%
24	Group insurance premium	4,000,000	3,975,072	24,928	99%
25	Provident fund contribution	7,800,000	7,041,185	758,815	90%
26	Gas allowance	2,500,000	2,444,036	55,964	98%
27	Mining/UG allowance	48,500,000	43,532,607	4,967,393	90%
28	Honorium	18,500,000	12,587,330	5,912,670	68%
29	Employees income tax	-	-	-	
31	Other expenses	600,000	212,897	387,103	35%
32	<b>Total (5 to 26)</b>	<b>223,800,000</b>	<b>174,143,536</b>	<b>49,656,464</b>	<b>78%</b>
33	<b>Grand Total (4+27)</b>	<b>317,000,000</b>	<b>261,664,977</b>	<b>55,335,023</b>	<b>83%</b>
34	Office stationery and printing	3,000,000	2,013,730	986,270	67%
35	Postage, Telephone and Internet service	3,000,000	1,714,519	1,285,481	57%
36	Electricity bill - business	500,000,000	474,121,477	25,878,523	95%
37	Electric Consumable	4,500,000	1,663,222	2,836,778	37%
38	TA/DA	3,500,000	1,745,476	1,754,524	50%
39	Office rent	3,700,000	3,699,227	773	100%
40	Entertainment - Local	1,500,000	758,014	741,986	51%
41	Training	6,000,000	2,900,444	3,099,556	48%
42	Legal expenses	3,000,000	1,693,450	1,306,550	56%
43	Consultant Service	104,000,000	72,332,974	31,667,026	70%
44	Vehicle insurance	1,600,000	1,118,471	481,529	70%
45	Directors honorium	2,000,000	1,400,000	600,000	70%
46	External audit fee	350,000	303,600	46,400	87%
47	Bank charges & commission	200,000,000	162,905,127	37,094,873	81%
48	News papers, books & etc.	400,000	397,375	2,625	99%
49	Corporation Overhead	150,000,000	150,000,000	-	100%
50	Tax	6,500,000	7,925,013	(1,425,013)	122%
51	POL for transport	6,000,000	4,178,184	1,821,816	70%
52	Codenset/ Mud Transport	1,500,000	946,231	553,769	63%
53	Bus hire	1,500,000	-	1,500,000	0%
54	R&M Vehicle	8,000,000	2,133,006	5,866,994	27%
55	R&M Plant, Machine & Equipment	17,500,000	8,131,304	9,368,696	46%



Sl. No.	Particulars	Revised Budget during the year	Actual expenses during the year	Variance	Remarks
56	R&M Residential & other building	29,200,000	10,001,815	19,198,185	34%
57	R&M Office furniture, fixture and equipment	1,500,000	1,055,168	444,832	70%
58	CSR	29,000,000	27,563,000	1,437,000	95%
59	Advertisement	1,500,000	1,396,556	103,444	93%
60	Crockery and cutlery	300,000	2,020	297,980	1%
61	Depreciation:	1,000,000,000	959,975,916	40,024,084	96%
62	Amortization	67,150,000	67,147,092	2,908	100%
63	Internal coal uses	10,000,000	9,728,850	271,150	97%
64	Linen	300,000	26,805	273,195	9%
65	Entertainment allowance	300,000	258,688	41,312	86%
66	Fuel for production	20,000,000	16,735,417	3,264,583	84%
67	Outsourcing workers wages	65,000,000	60,777,893	4,222,107	94%
68	Security expenses	35,000,000	34,047,895	952,105	97%
69	Spares & consumable	1,250,000,000	1,801,788,862	(551,788,862)	144%
70	Compensation for subsidence	-	-	-	
71	Development Expenditure	2,500,000	43,930	2,456,070	2%
72	Explosive	-	-	-	
73	M&P Contractor	6,907,389,725	6,896,185,298	11,204,426	100%
74	Donation	19,500,000	11,492,000	8,008,000	59%
75	School operating Expenses	10,000,000	9,338,000	662,000	93%
76	Miscellaneous Expenses	54,200,000	34,707,812	19,492,188	64%
77	<b>Total (29 to 68)</b>	<b>10,530,389,725</b>	<b>10,844,353,861</b>	<b>(313,964,136)</b>	
	<b>Grand Total (28+69)</b>	<b>10,847,389,725</b>	<b>11,106,018,837.35</b>	<b>(258,629,112.85)</b>	



Barapukuria Coal Mining Company Limited

Evaluation of financial statements

As at and for the year ended 30 June 2023

	2023 BDT	2022 BDT
<b>1. Short term liquidity:</b>		
<b>1.1 Current ratio</b>		
Current assets	13,321,333,101	8,556,883,495
Current liabilities	5,095,948,433	3,073,131,099
	<b>2.61</b>	<b>2.78</b>
<b>1.2 Liquid/quick/acid test ratio</b>		
Quick assets	12,494,334,870	8,138,692,262
Current liabilities	5,095,948,433	3,073,131,099
	<b>2.45</b>	<b>2.65</b>
<b>1.3 Inventory turnover</b>		
Cost of goods sold (COGS)	9,969,319,081	5,211,352,909
Average stock	617,761,718	417,903,630
	<b>16.14</b>	<b>12.47</b>
<b>1.4 Receivable turnover period (days)</b>		
Average receivables	4,040,281,371	2,187,807,692
Net credit sales	14,343,559,697	6,530,326,333
	<b>102.81</b>	<b>122.28</b>
<b>1.5 Working capital ratio</b>		
Current assets - current liabilities	8,225,384,668	5,483,752,395
Current liabilities	5,095,948,433	3,073,131,099
	<b>1.61</b>	<b>1.78</b>
<b>2. Long term solvency:</b>		
<b>2.1 Debt-equity ratio</b>		
Long term Liabilities	4,917,374,062	4,212,205,228
Shareholders' equity	24,913,870,708	20,630,417,490
	<b>20%</b>	<b>20%</b>
<b>2.2 Fixed assets to proprietary fund</b>		
Fixed assets less depreciation	9,695,582,134	8,485,247,721
Shareholder fund - opening	24,913,870,708	20,630,417,490
	<b>39%</b>	<b>41%</b>
<b>2.3 Debt to total assets</b>		
Total debts	10,013,322,495	7,285,336,327
Total assets	34,927,193,203	27,915,753,817
	<b>29%</b>	<b>26%</b>
<b>3. Profitability:</b>		
<b>3.1 Gross profit ratio</b>		
Gross profit	4,374,240,616	1,318,973,425
Net sales	14,343,559,697	6,530,326,333
	<b>30%</b>	<b>20%</b>
<b>3.2 Net profit ratio</b>		
Net profit	3,011,594,840	1,168,709,465
Net sales	14,343,559,697	6,530,326,333
	<b>21%</b>	<b>18%</b>
<b>3.3 Return on investment</b>		
Net profit before interest and taxes	4,220,785,223	1,444,709,170
Capital employed	29,831,244,770	24,842,622,718
	<b>14%</b>	<b>6%</b>

Barapukuria Coal Mining Company Limited

Evaluation of financial statements

As at and for the year ended 30 June 2023

	2023 BDT	2022 BDT
<b>3.4 Operating ratio</b>		
COGS+ Other operating expenses	10,533,294,923	5,701,718,579
Net sales	14,343,559,697	6,530,326,333
	<b>73%</b>	<b>87%</b>
<b>3.5 Total assets turnover</b>		
Sales	14,343,559,697	6,530,326,333
Total assets	34,927,193,203	27,915,753,817
	<b>41%</b>	<b>23%</b>
<b>3.6 Fixed assets turnover</b>		
Sales	14,343,559,697	6,530,326,333
Fixed assets	21,605,860,102	19,358,870,322
	<b>66%</b>	<b>34%</b>
<b>3.7 Earnings per share (EPS)</b>		
Net profit for the year	3,011,594,840	1,168,709,465
Number of equity shares outstanding	391,630,550	391,630,550
	<b>7.69</b>	<b>2.98</b>
<b>3.8 Net Asset Value (NAV)</b>		
Net Assets (Total assets-Total Liabilities)	24,913,870,708	20,630,417,490
Number of equity shares outstanding	391,630,550	391,630,550
	<b>63.62</b>	<b>52.68</b>
<b>3.9 Divident Payout Ratio (DPR)</b>		
Divident Paid	150,000,000	70,000,000
Net Profit	3,011,594,840	1,168,709,465
	<b>0.05</b>	<b>0.06</b>

