

AUDITORS' REPORT
&
AUDITED FINANCIAL
STATEMENTS

OF

KRISHIBID FEED LIMITED

801, Begum Rokeya Sharani, Kazi Para,
Mirpur, Dhaka- 1216.

FOR THE YEAR ENDED 30TH JUNE, 2021.

ARTISAN

CHARTERED ACCOUNTANTS
SONARGAON TERRACE (2ND FLOOR),
HOUSE # 52, ROAD # 13/C, BLOCK # E
BANANI, DHAKA-1213.

INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF KRISHIBID FEED LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **KRISHIBID FEED LIMITED** (the "Company"), which comprise the Statement of Financial Position as at **30th June, 2021** and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at **30th June, 2021** and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Opinion

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

Key Audit Matters

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

Description of key audit matters	Our response to key audit matters
Valuation of Property, Plant and Equipment (PPE)	
<p>The carrying value of the PPE amounted to BDT 672,422,398.00 as at 30th June 2021. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements.</p> <p>Expenditures are capitalized if they create new or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.</p>	<p>Our audit included the following procedures:</p> <ul style="list-style-type: none"> We reviewed the opening balances of PPE which was audited by Ashraf Uddin & Co. Chartered Accountants and we assessed the addition during the year under our audit, checked the related accounting treatment and associated deferred tax as recognized by the company. We inspected a sample of invoices documents to determine whether the classification between capital and operating expenditure was appropriate; We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market price; We checked whether the depreciation of PPE items was commenced timely, by comparing the

	<p>date of the classification from capital in progress to ready for use, with the date of the act of completion of the work.</p> <ul style="list-style-type: none"> • We performed physical asset verification at the year end, observed procedures of asset acquisition, depreciation and disposal and finally assessed the appropriateness and presentation of disclosures as per relevant accounting standards. <p>[See note number 3.00 for details]</p>
Valuation of Inventory	
<p>The Company had inventory of BDT 416,267,617 at 30th June 2021 which includes Finished Goods, Raw Materials, Packing Materials, Spare Parts and Work in Process etc.</p> <p>Inventory value is measured as follows:</p> <p>Inventories are stated at the lower of cost and net realizable value in accordance with IAS-2 'Inventories'. As result, the management apply judgment in determining the appropriate values for value in use, work-in-progress, values for slow moving or obsolete items and need to apply impairment provision.</p> <p>While excess holding of inventories could impact level of inventories can result in stock outs or irregular supply to the market.</p>	<p>We verified the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by:</p> <ul style="list-style-type: none"> • We evaluated the design and implementation of key inventory controls operating across the company's factory and warehouse; • We challenged the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow-moving/obsolete stock are valid and complete. • We reviewed the historical accuracy of inventory provisioning and the level of inventory write- offs during the year; • We attended inventory counts and reconciling the count results to the inventory listing to test the completeness of data; • We compared the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete; • We discussed with management about their sales forecasting procedures and ordering of inventories, and inquired about remedial action taken in case of excess or shortage of inventories due to difference in forecast and actual results. <p>[See note number 6.00 for details]</p>

Measurement of Deferred Tax Liabilities

The Company reported net deferred tax liabilities totaling BDT as at 38,440,772. Significant judgments is required in relation to deferred tax liabilities as their recoverability is dependent on forecasts of future profitability over a number of years.

- We obtained an understanding, evaluated the design and tested the operational effectiveness of the company over the recognition and measurement and the assumptions used in estimating the future taxable income.
- We also assessed the completeness and accuracy of the data used for the estimations of future taxable income.
- We involved our tax expertise to assess key assumptions, controls, recognition and measurement of Taxes.
- Finally, assessed the appropriateness and presentation of disclosure against IAS 12 Income Tax.

[See note number 14.00 for details]

Revenue Recognition

At year end the Company reported total revenue of BDT 1,113,823,395. Revenue is measured net of discounts, incentives and rebates earned by customers on the Company's sales.

Within a number of the Company's markets, the estimation of discounts, incentives and rebates recognized based on sales made during the year is material and considered to be complex and judgmental. Therefore, there is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives and rebates.

There is also a risk that revenue may be overstated due to fraud through manipulation of the discounts, incentives and rebates recognized resulting from the pressure of local management may feel to achieve performance targets.

We have tested the design and operating effectiveness of key controls focusing on the following:

- Calculation of discounts, incentives and rebates;
- Segregation of duties in invoice creation and modification; and
- Timing of revenue recognition.

Our substantive procedures in relation to the revenue recognition comprises the following:

- Obtaining supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period;
- Within a number of the Company's markets, comparing current year rebate accruals to the prior year and, where relevant, completing further inquiries and testing.
- Agreeing a sample of claims and rebate accruals to supporting documentation;
- Critically assessing manual journals posted to revenue to identify unusual or irregular items; and
- Finally assessed the appropriateness and presentation of disclosure against relevant accounting standards.

[See note number 20.00 for details]

Employee Benefits

<p>(a) Short-term employee benefits, such as the following, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services:</p> <ul style="list-style-type: none"> (i) wages, salaries and social security contributions; (ii) paid annual leave and paid sick leave; (iii) profit sharing and bonuses; and (iv) non-monetary benefits (such as medical care, housing, cars and free of subsidized goods or services) for current employees; 	<p>The objectives of this standard are to prescribe the accounting and disclosure for employee benefits. The standard requires an entity to recognize;</p> <ul style="list-style-type: none"> (a) a liability when an employee has provided service in exchange for employee benefits to be paid in the future; and (b) an expense when the entity consumes the economic benefit arising from service provided by an employee in exchange for employee benefits. (c) The company has no any other long-term employee benefits, such as following: <ul style="list-style-type: none"> (i) long-term paid absences such as long-service leave or sabbatical leave; (ii) jubilee or other long-service benefits; and (iii) long-term disability benefits; and (d) Termination benefits
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Other information

Management is responsible for the other information. The other information comprises all of the information included in the Annual Report other than the financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs) 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 International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the company's financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.


We have not come across any other key audit issue for the year under audit, and as such nothing is reportable.

Report on other Legal and Regulatory Requirements

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

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far 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 together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- d) The expenditure incurred was for the purposes of the Company's business.

Place: Dhaka
Date: October 10, 2021.


AFM Alamgir, FCA
Chief Executive Partner
ARTISAN
Chartered Accountants
DVC: 2112270268AS996215



KRISHIBID FEED LIMITED

MIL, Begum Rokeya Sharani, Kazi Para, Mirpur, Dhaka

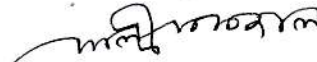
ARTISAN

CHARTERED ACCOUNTANTS

Statement of Financial PositionAs at 30th June, 2021.

Particulars	Notes	Amount in Taka	
		30-Jun-21	30-Jun-20
ASSETS			
Non-Current Assets			
Property, Plant and Equipment- Carrying Amount	3.00	672,422,398	663,424,413
Capital Work- In- Progress	4.00	7,249,128	789,374
Investment	5.00	29,010,000	17,010,000
Total Non-Current Assets		708,681,526	681,223,787
Current Assets			
Inventories	6.00	416,267,617	282,296,963
Trade and Other Receivables	7.00	425,440,108	334,569,929
Advance Against Land and Flat Purchase	8.00	434,968,579	434,968,579
Advances, Deposits and Prepayments	9.00	112,021,008	105,311,058
Cash and Cash Equivalents	10.00	32,587,603	3,079,546
Total Current Assets		1,421,284,915	1,160,226,075
TOTAL ASSETS		2,129,966,441	1,841,449,862
SHAREHOLDER'S EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	11.00	275,000,000	275,000,000
Retained Earnings	12.00	236,831,704	187,012,777
Total Shareholder's Equity		511,831,704	462,012,777
Non-Current Liabilities			
Long Term Borrowings	13.00	224,758,461	269,343,705
Deferred Tax Liability	14.00	38,440,772	33,997,980
Total Non-Current Liabilities		263,199,233	303,341,685
Current Liabilities			
Current Portion of Long Term Loan	13.00	24,920,222	35,212,647
Short Term Borrowings	15.00	1,076,249,378	871,049,357
Trade Payables	16.00	13,530,340	33,956,836
Other Payables	17.00	236,149,925	133,530,248
Income Tax Provision	18.00	4,085,639	2,346,313
Total Current Liabilities		1,354,935,504	1,076,095,400
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		2,129,966,441	1,841,449,862
Net Assets Value (NAV) Per Share	27.00	18.61	16.80

The accompanying notes form an integral part of these financial statements.


CEO

Director
CFO

Signed as per annexed report on even date.

Place: Dhaka

Date: 10 October, 2021.


AFM Alamgir, FCA
 Chief Executive Partner
ARTISAN
 Chartered Accountants


Statement of Profit or Loss and other Comprehensive Income
For the Year ended 30th June, 2021

Particulars	Notes	Amount in Taka	
		30-Jun-21	30-Jun-20
Sales Revenue			
Cost of Goods Sold	20.00	1,113,823,395	848,745,687
Gross Profit	21.00	(823,835,920)	(626,890,323)
Less: Operating Expenses		289,987,475	221,855,364
Administrative Expenses		(62,513,525)	(39,883,513)
Selling and Distribution Expenses	22.00	(38,880,598)	(25,137,328)
Operating Profit	23.00	(23,632,927)	(14,746,185)
Finance Expenses		227,473,949	181,971,851
Other Income	24.00	(166,221,179)	(123,193,921)
Net Profit Before WPPF		11,954	-
Contribution to WPPF		61,264,725	58,777,930
Net profit Before Income Tax	25.00	(2,917,368)	(2,798,949)
Income Tax Expenses		58,347,357	55,978,981
Current Tax		(8,528,430)	(8,222,333)
Deferred Tax	19.01	(4,085,638)	(2,346,311)
Net Profit After Tax	14.01	(4,442,792)	(5,876,022)
		49,818,927	47,756,649
Total Comprehensive Income for the Year		49,818,927	47,756,649
Earnings Per Share (EPS) for the Year	26.00	1.81	1.74

The annexed notes form an integral part of these Financial Statements.


CEO


Director

CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 10 October, 2021.


AFM Alamgir, FCA
Chief Executive Partner
ARTISAN
Chartered Accountants



Statement of Changes in EquityFor the Year ended 30th June, 2021

Particulars	Ordinary Share Capital	Retained Earnings	Amount in Taka
			Total Equity
Balance as at July 01 2020	275,000,000	187,012,776	462,012,776
Profit for the year	-	49,818,927	49,818,927
Closing Balance as at June 30, 2021	275,000,000	236,831,703	511,831,703

Statement of Changes in Equity

For the Year ended 30th June, 2020

Particulars	Ordinary Share Capital	Retained Earnings	Amount in Taka
			Total Equity
Balance as at July 01, 2019	275,000,000	139,256,127	414,256,127
Profit for the year	-	47,756,649	47,756,649
Share issued during this year	-	-	-
Closing Balance as at June 30, 2020	275,000,000	187,012,776	462,012,776

The accompanying notes form an integral part of these financial statements.


 CEO



 Director

CFO

Signed as per annexed report on even date.

Place: Dhaka

Date: 10 October, 2021.


 AFM Alamgir, FCA
 Chief Executive Partner
 ARTISAN
 Chartered Accountants


KRISHIBID FEED LIMITED

801, Begum Rokeya Sharani, Kazi Para, Mirpur, Dhaka

ARTISAN

CHARTERED ACCOUNTANTS

Statement of Cash Flows
For the year ended 30th June, 2021

Particulars	Notes	Amount in Taka	
		30-Jun-21	30-Jun-20
A. Cash Flows from Operating Activities :			
Cash Received from Customers		1,022,965,170	843,998,825
Payment to Suppliers		(906,806,695)	(584,667,387)
Payment to Employees & others		(34,369,694)	(29,147,566)
Payment for other expenses		(71,597,658)	(51,804,324)
Cash generated from operations		10,191,124	178,379,548
Income Tax paid		(6,438,156)	(2,412,574)
Net Cash Generated from Operating Activities		3,752,967	175,966,974
B. Cash Flows from Investing Activities :			
Acquisition of Property, Plant and Equipment		(38,600,539)	(3,354,735)
Investment		(12,000,000)	(6,500,000)
Payment against Capital Work in progress		(7,150,210)	(754,213)
Net Cash Used in Investing Activities		(57,750,749)	(10,608,948)
C. Cash Flows from Financing Activities :			
Net Received /Payment in Long Term Borrowings		(54,877,669)	8,925,843
Net Received /Payment in Short Term Borrowing		205,200,021	(119,309,986)
Net Payment for Financial Expenses		(66,816,513)	(65,761,325)
Net Cash Flows from Financing Activities		83,505,839	(176,145,468)
D. Net Cash Generated/(Used) from Operating, Investing & Financing Activities (A+B+C)		29,508,057	(10,787,442)
E. Cash and Cash Equivalents at beginning of the year		3,079,546	13,866,988
Cash and Cash Equivalent at end of the year (D+E)		32,587,603	3,079,546
Net Operating Cash Flows Per Share (Note # 30.00)		0.14	6.40

The accompanying notes form an integral part of these financial statements.


CEO

Director
CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 10 October, 2021.

AFM Alamgir, FCA
 Chief Executive Partner
ARTISAN
 Chartered Accountants


KRISHIBID FEED LTD.

Notes, Comprising of Significant Accounting Policy and Other Explanatory Information For the Year Ended 30 June, 2021

2.00 REPORTING ENTITY

2.01 Background of the Company

The company namely "Krishibid Feed Ltd." was incorporated on 09th November, 2010 vide registration No.C-88059/10 as a private limited company in Bangladesh under the Companies Act 1994. Later on the company converted into public limited company on 3rd April 2017.

2.02 Registered Office of the Company

The registered office & factory of the Company are located at Nishinda Bazar, Bhaluka, Mymensingh & 801, Rokeya Sarani, Kazipara, Mirpur, Dhaka-1216, Bangladesh.

2.03 Nature of the business

Krishibid Feed Ltd. (KFL) is one of the feed producing and manufacturing company in Bangladesh, engaged in manufacturing of all kinds of feed for poultry, fishery & dairy. The Company has manufacturing and supplying a wide-ranging variety of feed and the company customizes its products to fulfill the requirements of the clients. The Principal activity of this Company to carry on the business of manufacturing, producing, processing, buying, selling, converting of poultry feed, dairy feed, cattle feed, animal feed, chick feed, fish feed etc. These Feed can be tailored according to the requirements of the clients.

2.00 BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS

2.01 Statements of Compliance:

The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the International Accounting Standards (IASs), and International Financial Reporting Standards (IFRSs), The requirements of Financial Reporting Act (2015), the Securities and Exchange Rules, 1987, the Companies Act, 1994, Income Tax Ordinance, 1984, Income Tax Rules, 1984, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labour Act, 2006 (Amended 2018) and other laws and regulations are applicable for the Company.

2.02 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. For this reason the Directors continue to adopt Going Concern Basis in preparing the accounts. The current credit facilities and resources of the company provides sufficient fund to make the present requirement of its existing business. Neither the management nor any other authority of the company has the intension to cease or liquidate the company in near future

During the period the company has achieved of profit of Tk 49,818,927/- which is a sumptuous considered sufficient by the management of the company to meet its current liability and pay debts when they fall due.

2.03 Accrual Basis

These financial statements have been prepared on an accrual basis of accounting, except for cash flow information. The items of assets, liabilities, equity, income and expenses (the elements of financial statements) have been recognized when they satisfy the definitions and recognition criteria applicable for these elements as mentioned in the Framework.

Components of the Financial Statements

According to IAS 1 Presentation of Financial Statements the complete set of financial statement includes the following components: -

- a) Statement of financial position as at 30th June, 2021
- b) Statement of profit or loss and other comprehensive income for the year ended 30th June, 2021 Statement of changes in equity for the year ended 30th June, 2021
- c) Statement of cash flows for the year ended 30th June, 2021
- d) Notes, comprising of significant accounting policy and other explanatory information.

Use of Estimates and Judgments

The preparation of financial statements in conformity with IFRSs requires management to make judgments, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of income and expense. The estimates and underlying assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis.

Changes in Accounting Policy and Estimate

IFRS 16 Leases

An entity shall assess a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. In line with IFRS-16 Leases, an entity shall determine the lease term as the non-cancellable period of a lease together with both:

- I. Period covered by the option to extend the lease and;
- II. Period covered by the option to terminate the lease.

Initial measurement of right of use asset shall be measured at cost and subsequently either by fair value or follow revaluation model.

IFRS 9 Financial Instruments

At initial recognition as per IFRS-9 Financial Instrument, an entity shall measure a financial asset or financial liability as its fair value plus or minus (in the case of a financial asset or a financial liability not at fair value through profit or loss) the transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

After initial recognition (subsequent measurement) an entity shall measure a financial asset or financial liability in either of the following subject to specific circumstance specified in the standard (sec 4.1.1- 4.1.5) & (4.2.1-4.2.2):

- i. amortized cost;
- ii. fair value through other comprehensive income;
- iii. fair value through profit or loss.

The entity shall recognize loss allowance or Expected Credit Loss (impairment requirement). At each reporting date the entity account for the impairment of financial assets or financial liability in the following manner:

- I. an amount equal to the lifetime expected credit loss (if the credit risk of the instrument has increased significantly since initial recognition)
- II. an amount equal to the 12 (twelve) month expected credit loss (if the credit risk of the instrument has not increased significantly since initial recognition)

The company did not carry out an impairment review because in spite of COVID-19 pandemic the production facility was in operation and the management assumed financial instrument as good.



Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and in accordance with an applicable financial reporting framework.

Statement of Cash Flows

Statement of Cash Flows has been prepared in accordance with IAS 7 Statement of Cash Flows and the cash flows from the operating activities have been presented under direct method considering the provisions of Paragraph 19 of IAS 7 which provides that "Entities are encouraged to report cash flows from operating activities using the direct method" and as per requirement of the Securities and Exchange Rules, 1987.

As per Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006/158 /208/Admin/81 dated 08 August 2018, Cash Flows from operating activities have been reconciled with net income using the indirect method.

Applicable accounting standards and financial reporting standard

The following IASs and IFRSs are applicable for the financial statements for the year under review:

IASs:

IAS 1	Presentation of Financial Statements;
IAS 2	Inventories;
IAS 7	Statement of Cash Flows;
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors;
IAS 10	Events after the Reporting Period;
IAS 12	Income Taxes;
IAS 16	Property, Plant and Equipment;
IAS 19	Employee Benefits;
IAS 23	Borrowing Costs;
IAS 24	Related Party Disclosures;
IAS 33	Earnings per Share;
IAS 36	Impairment of Assets;
IAS 37	Provisions, Contingent Liabilities and Contingent Assets;
IAS 38	Intangible Assets;

IFRSs:

IFRS 7	Financial Instruments: Disclosures;
IFRS 8	Operating Segments;
IFRS 9	Financial Instruments;
IFRS 13	Fair Value Measurement;
IFRS 15	Revenue from Contracts with Customers.

Property, Plant and Equipment (PPE)

a) Recognition and measurement

The cost of an item of property, plant and equipment is recognized as an asset if, and only if: it is probable that future economic benefits will flow to the entity; and the cost of the item can be measured reliably.

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses, if any.

All Property, Plant and Equipment are stated at cost less accumulated depreciation as per IAS 16 Property, Plant and Equipment. The cost of acquisition of an asset comprises of its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.



b) Subsequent cost

The cost of replacing or upgradation of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the item will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced component is derecognized. The costs of the day to day servicing of property, plant and equipment are recognized in profit or loss as incurred.

c) Depreciation

Depreciation on Property, Plant and Equipment other than Land and Land development and capital work-in-progress has been computed during the year using the reducing balance method. Depreciation has been charged on addition when the related Property, Plant and Equipment are available for use as per management intention. Depreciation has charged as following rate.

Name of Assets	Rate	Rate
	30 June 2021	30 June 2020
Land and Land Development	0%	0%
Factory Shed, Building and Other Civil Construction	5%	5%
Silo	5%	5%
Plant & Machinery	5%	5%
Vehicles	20%	20%
Factory Equipment	20%	20%
Office Equipment	10%	10%
Furniture & Fixtures	10%	10%
Software	10%	10%

d) Capital work-in-progress

Capital work-in-progress represents the cost incurred for acquisition and/or construction of items of property, plant and equipment that were not ready for use at the year end of 30 June, 2021 and these are stated at cost. The items of capital work in progress are recognized when risks and rewards associated with such assets are transferred to the company.

e) Capitalization of borrowing costs

Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset included in the cost of those assets in compliance with IAS 23 Borrowing Costs. However, capitalization of borrowing costs is ceased when acquisition of relevant asset is completed. In this year no borrowing costs have been capitalized.

f) Retirement and disposals:

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 statement of profit or loss and other comprehensive income, which is determined with reference to the net book value of the assets and the net sales proceeds. Depreciation has been charged on disposal assets up to the date of disposal. There is no such retirement on disposals of assets during the year.

g) Impairment

The carrying values of all Property, Plant and Equipment are reviewed for impairment on annual basis to assess whether there is any indication that the assets might be impaired. It is confirmed that no such fixed assets have been impaired during the year and for this reason no provision has been made for impairment of assets as per IAS 36 Impairment of Assets.



2.10 Intangible Assets

a) Recognition and measurement

Intangible assets that are acquired by the Company and have finite useful life are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized as an asset if, and only if: it is probable that expected future economic benefits that are attributable to the asset will flow to the Company; and the cost of the item can be measured reliably. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

b) Subsequent cost

Subsequent expenditure on intangible assets is capitalized only if it is probable that it will increase the future economic benefits associated with the specific asset.

c) Derecognition

Intangible assets are derecognized from the statement of financial position on disposal or when no future economic benefits are expected from their use or disposal. The gain or loss arising from the derecognition of an intangible asset is recognized in profit or loss at the time of derecognition.

d) Amortization

Intangible assets are amortized on straight line method from the date when asset is available for use over its estimated useful life. The amount of amortization has been presented under the Statement of Profit or Loss and Other Comprehensive Income.

Rate of amortization on software is as under:

Items	2020	Method
Software	10%	Straight Line

2.11 Borrowing Costs

As per the requirements of IAS 23 Borrowing Costs the borrowing costs that are directly attributable to the acquisition/construction of plant and machinery and civil construction are capitalized. All other borrowing costs are recognized in profit or loss in the year in which they are incurred.

2.12 Revenue Recognition

An entity shall recognize revenue to depict the transfer of goods or service to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange of those goods and services. As per IFRS-15 Revenue from Contracts with Customers, an entity shall account a contract with a customer under the scope of this standard subject to the following criteria has been met:

- the parties to the contract have approved the contract and committed to perform their respective obligation;
- the entity can identify each party's rights regarding the goods or services to be transferred;
- identification of payment terms for goods and services;
- existence of commercial substance;
- probability of collection of the consideration to which the entity is entitled with (for the exchange of goods or services).



213 Inventories

In compliance with the requirements of IAS 2 Inventories, the inventories have been valued at lower of cost or net realizable and consistent with the previous year's practice. Net realizable value is based on estimated selling price in the ordinary course of business less any further cost expected to be incurred to make the sale.

214 Impairment

a) Financial assets

The company considers evidence of impairment for financial assets at both a specific asset and collective asset level at each reporting date. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor will enter bankruptcy, etc. accordingly, 100% provision is made over the amount outstanding.

b) Non-financial assets

The carrying amounts of the company's non-financial assets (tangible and intangible) are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated in order to determine the extent of impairment loss (if any).

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

215 Provisions, accruals and contingencies

a) Provisions

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the date of statement of financial position.

b) 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.

c) Contingencies

A contingent liability is a possible obligation 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 Company; or a present obligation that arises from past events but is not recognized because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

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 Company.

2.16 Employees benefit

The company maintains Short Term Employee Benefits as per IAS 19 Employee Benefits. The cost of employee benefit is charged of as revenue expenditure in the period to which the contributions relate.

Short term employee benefits

Short-term employee benefits include wages, salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

Workers Profit Participation Fund (WPPF):

The company has created a fund for workers "Workers Profit Participation Fund (WPPF)" as per Bangladesh Labour Act, 2006 (Amended up to 2018) by 5% of profit before tax but after charging such expenses.

Deed of Trust No. IV-19 Date: 07.07.2020 Name of the Office: Sub-Register, Mirpur, Dhaka.
Bank Name: Bank Asia Ltd. A/C No. 60533000914.

2.17 Advances, deposits and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deduction/ adjustment/ transfer to respective account heads such as property, plant and equipment, inventory or expenses.

Deposits and prepayments are measured at payment value.

2.18 Segment Reporting

The chief operating decision maker of the company, together with other senior management personnel, reviewed the financial information of the products such as revenue, expenses and allocation of resources. Except revenue no discrete financial information is available for segment reporting as per IFRS 8 Operating Segments. Management considered the operation on aggregate basis and manages the operation as a single operating segment and present revenue and expenses of the two products separately.

2.19 Functional and Presentational Currency.

These financial statements are presented in Bangladesh Taka which is both functional currency and presentation currency of the Company. The amounts in these financial statements have been rounded off to the nearest Taka.

2.20 Income Tax

Income tax expense comprises of current and deferred tax. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income and accounted in accordance with the requirements of IAS 12 Income Taxes.

Current Tax

Current tax is the expected tax payable on the taxable income for the period, using tax rates enacted or subsequently enacted after the reporting date and any adjustment to tax payable in respect of previous years. Provision for taxation is calculated on the basis of applicable current tax rate in compliance with Finance Act, 2020. For Seeds, current tax has been calculated as per SRO No. 199/2015, Income Tax Ordinance, 1984 (Ordinance N0. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

i) The slab rate -

Amount of Income	Tax Rate
1 st Tk. 10,00,000	3%
Next Tk.20,00,000	10%
Remaining balance	15%

Deferred tax is recognized in compliance with IAS 12 Income Taxes, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purpose and amounts used for taxation purpose. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the date of statement of financial position. Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset current tax liabilities and assets, and they relate to income taxes levied by the same tax authority on the same taxable entity.

220.01 VAT

As per S.R.O No. 144-AIN/2020/105-VAT, Under VAT and Supplementary Act. 2012 dated 11 June, 2020 Under Table: 02 Heading No; 38.08 the Company is Exempted for VAT.

221 Earnings per share

The company calculates Earnings per Share (EPS) in accordance with (1) IAS 33 Earnings per Share and (2) Financial Reporting Council (FRC) gazette notification, which has been shown on the face of the Profit or Loss and Other Comprehensive Income.

Basic Earnings per Share

This has been calculated in compliance with the requirements of IAS 33 Earnings per Share by dividing the basic earnings attributable to the ordinary shareholders by the weighted average number of ordinary shares outstanding during the year.

Diluted Earnings per Share

No diluted earnings per share are required for the period since there is no scope of dilution of share during the year under review.

222 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity as per IFRS 9 Financial Instruments.

Financial assets:

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables. The company initially recognizes a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial asset when, and only when; the contractual rights to the cash flows from the financial asset expire or transfer the contractual rights to receive the cash flows of the financial asset.

Financial liabilities:

The company initially recognizes a financial liability in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognizes a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

223 Cash and cash equivalents

Cash and cash equivalents include cash in hand, in transit and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.



2.24 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on 10 October 2021.

2.25 Comparative information

Comparative information has been disclosed in respect of previous year for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

2.26 Related Party Disclosures

The company carried out a number of transactions with related parties in the normal course of business and on arms' length basis. The information as required by IAS 24 Related Party Disclosures, related party transactions are disclosed in notes to the Financial Statements.

2.27 Events after the Reporting Period

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

Adjusting Events - those that provide evidence of conditions that existed at the end of the reporting period.

Non adjusting Events- those that are indicative of conditions that arose after the reporting period.

Management has taken close look whether any events after the reporting period exist that need to take into account during the preparation of financial reports. No event after the reporting period exists and management has prepared the financial reports in accordance.

2.28 Measurement of Fair Values:

When measuring the fair value of an asset or a liability, the company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- b) Level 2: inputs other than quoted prices included in level 1 that are observable for asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

2.29 Risk Management

According to IFRS 7 Financial Instruments: Disclosures, an entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period. The Management of the company are reviewed risk management policies, procedures and systems

regularly to reflect changes in market conditions and the Company's activities. The Company has exposure to the following risk for its use of financial instruments. Credit risk, Liquidity risk and Market risk.

Credit risk:

Credit risk is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Credit risk mainly arises from trade receivables, interest receivables, advances and prepayments and cash at bank.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis.

Liquidity risk:

Liquidity risk is the risk that the Company will encounter difficulties in meeting the obligation associated with its financial liabilities that are settled by delivering cash or other financial asset. The company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under normal and stressed conditions, without incurring unacceptable losses or risking damage to the company's reputation.

The company's aim to maintain the level of its cash and cash equivalents at amounts in excess of expected cash outflows on financial liabilities. The company also monitors the level of expected cash inflows on trade receivables together with expected cash outflows on trade and other payables.

Market risk:

Market risk is the risk that any change in market prices, such as 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, while optimizing the return.

The Company is exposed to currency risk as most of the capital goods, machineries to be imported from outside Bangladesh, and will be invoiced in foreign currency.

230 Implications of COVID-19 on our Business : The COVID-19 pandemic has developed rapidly in 2020. The resulting impact of the virus on the operations and measures taken by Bangladesh Government to contain the virus has negatively affected the group's results in the reporting period.

COVID-19 is not expected to have a significant impact on the entity. Management has determined that there is no material uncertainty that casts doubt on the entity's ability to continue as a going concern. It expects that COVID 19 might have some impact though not significant for example in relation to expected future performance or the effects on some future assets valuations.

There was no significant difficulties in meeting loan covenants based on the aroused COVID-19 situation and the company managed to meet all obligations for the reporting period.

231 General

- i) The figure has been rounded off to the nearest taka.
- ii) The financial Statements have been prepared covering twelve months from 1st July, 2020 to 30th June, 2021.



3.00 Property Plant & Equipment

Amount in Taka		
	30-Jun-21	30-Jun-20
Opening Balance	835,585,055	806,008,773
Add: Addition during the year	39,290,995	29,576,282
Total Assets Value at Cost	874,876,050	835,585,055
Less: Accumulated depreciation	202,453,652	172,160,642
Written Down Value	672,422,398	663,424,413

Details are shown in Annexure-A

4.00 Capital Work In Progress**Factory Shed, Building and Other Civil Construction :**

Opening Balance	789,374	26,256,708
Add: Addition made during the year	7,150,210	754,213
Less: Transfer to appropriate asset category	690,456	26,221,547
Closing Balance	7,249,128	789,374

Plant & Machinery:

Opening Balance	-	-
Add: Addition made during the year	-	-
Less: Transfer to appropriate asset category	-	-
Closing Balance	-	-
Total	7,249,128	789,374

5.00 Investment**Investment Against Shares :**

Glorious Lands & Developments Ltd.	1,000,000	1,000,000
Krishibid Fisheries Ltd.	2,000,000	2,000,000
Krishibid Tours & Travels Ltd.	2,000,000	2,000,000
Krishibid Security And Services Ltd.	1,000,000	1,000,000
Krishibid Multipurpose Co-Operative Society Ltd.	10,000	10,000
Krishibid Packaging Ltd.	1,000,000	1,000,000
Krishibid Food & Beverage Ltd.	1,000,000	1,000,000
Krishibid Seed Ltd.	19,500,000	7,500,000
Krishibid Filling Station Ltd.	1,500,000	1,500,000
Total	29,010,000	17,010,000

6.00 Inventories

Raw Materials	(Notes : 21.01)	361,542,132	217,058,523
Packing Materials	(Notes: 21.03)	8,015,130	8,481,756
Store & Spares	(Notes: 21.04)	4,578,210	7,436,541
Finished Goods	(Notes: 21.00)	42,132,145	49,320,143
Total		416,267,617	282,296,963

Details are shown in Annexure-B

7.00 Trade and Other Receivables

Trade Debtors	425,440,108	334,569,929
Total	425,440,108	334,569,929

Ageing of accounts receivables

More than six months	-	-
Less than six months	425,440,108	334,569,929
Total	425,440,108	334,569,929



Amount in Taka	
30-Jun-21	30-Jun-20

The classification of receivables as required by the Schedule XI, Part 1, Para 4 of the Companies Act, 1994 are given below:

i) Receivables considered good in respect of which the company is fully secured.	-	-
ii) Receivables considered good in respect of which the company holds no security other than the debtors personal security.	425,440,108	-
iii) Receivables considered doubtful or bad.	-	-
iv) Receivable due by any director or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
v) Receivables due by companies under the same management.	-	-
vi) The maximum amount due by directors or other officers of the company at any time during the year	-	-
Total	425,440,108	-

Details are shown in Annexure-C

All the trade debtors are considered to be good and reasonable

8.00 Advances Against Land & Flat Purchase

Land at Savar, Dhaka

Opening	286,295,235	286,295,235
Add: Addition during this year	-	-
Total	286,295,235	286,295,235

Land at Valuka, Mymensing

Opening	89,829,642	89,829,642
Add: Addition during this year	-	-
Total	89,829,642	89,829,642

Advance Against Flat at Dhaka

Opening	58,843,702	58,843,702
Add: Addition during this year	-	-
Total	58,843,702	58,843,702

Total

434,968,579 **434,968,579**

9.00 Advances, Deposits & Prepayment

Advance to Employees	(Note: 9.01)	776,961	1,768,619
LC Margin Advance (Raw Materials)		2,845,000	3,981,322
Advance against Showroom Rent	(Note: 9.02)	1,126,950	1,024,500
Advance against Motor Cycle	(Note: 9.03)	891,979	810,890
Advance Income Tax	(Note: 9.04)	10,192,100	6,100,256
Advance to Suppliers	(Note: 9.05)	50,188,018	45,625,471
Advance against Bank Guarantee Margin		46,000,000	46,000,000
Total		112,021,008	105,311,058

9.01 Advances to the Employees

Name			
Mr. Sheikh Chan Mondol		330,000	300,000
Dr. Sayed Ali		52,448	47,680
Mr. Kaiser Uddin Ahammad (HOM)		22,000	20,000



A.S.M. Ferdeus Khan (DMO)
Md. Nabir Hossain
Mr. Rasel Khan MKTG
Mr. Aminul Islam Khan
Md. Taiyab Anowar
Mr. Shafiqul Islam (Driver)
Mr. Mahfuzur Rahman
Mr. Azharul Islam (Rangpur)
Mr. Md. Anowar Hossain (Nilphamari)
Mr. Mahmudul Hasan
Mr. Mafiar Molla
Mr. Abdul Quddus
Total

Amount in Taka	
30-Jun-21	30-Jun-20
43,192	39,265
49,260	44,782
24,683	22,439
19,300	17,545
-	1,062,291
1,650	1,500
40,425	36,750
70,952	64,502
19,459	17,690
38,830	35,300
31,763	28,875
33,000	30,000
776,961	1,768,619

9.02 Advances Against Showroom Rent

Advance Showroom Rent-Sathkhira
Advance against Coxbazar Showroom
Advance against Showroom, Comilla
Advance Showroom Rent Rangpur
Advance against Showroom, Nilphamary
Advance against Showroom, Kaligonj
Total

183,700	167,000
541,200	492,000
176,000	160,000
110,000	100,000
110,000	100,000
6,050	5,500
1,126,950	1,024,500

9.03 Advances Against Motor Cycle

Mr. Monzurul Islam
Mr. ASM Ferdous Khan
Mr. Md. GS Rokon
Mr. Abdur Rahim Haly
Md. Shahidul Islam Milon
Md. Rasel Khan
Md. Ashraful Islam
Md. Aman ullah
Mr. Humayun Ahmed
Mr. S.M. Mehadi Hasan
Md. Emon
Total

119,120	108,291
122,714	111,558
1,631	1,483
25,850	23,500
160,435	145,850
24,750	22,500
134,145	121,950
106,414	96,740
79,365	72,150
101,283	92,075
16,272	14,793
891,979	810,890

9.04 Advance Income Tax

Opening Balance
Add: Advance paid during the year
Less: Adjustment for the Assessment year 2020-2021
Closing Balance

6,100,256	5,996,210
6,438,155	2,412,574
12,538,411	8,408,784
2,346,311	2,308,528
10,192,100	6,100,256

9.05 Advance to Supplier

Naafco Agrovat Ltd.
Biopharma Agrovat Limited
Modina Poultry & Fish Feed Ltd.
Majumder Products Ltd
Alltech Biotechnology Pvt. Ltd
Ample Animal Care
Aci Limited
Kazi Agro Ltd.

5,680,951	5,164,501
3,998,094	3,634,631
671,148	610,134
6,613,024	6,011,840
131,448	119,498
9,242,655	8,402,414
169,963	154,512
593,685	539,714



	Amount in Taka	
	30-Jun-21	30-Jun-20
M/S.Modina Trading Corporation	66,874	60,795
City Seed Crushing Ind. Ltd.	54,619	49,654
M/S Nurunnahar Traders	94,515	85,923
M/S Alal Enterprise	788,098	716,453
M/S Shahin Enterprise	835,558	759,598
Ace Pharmaceuticals	1,388,847	1,262,588
M.A Consortium	5,482	4,984
Adyan Agro Ltd.	148,566	135,060
Krishibid Trading Ltd.	316,672	287,884
M. A. S Additives Trading	269,125	244,659
J.M Trading	2,395,624	2,177,840
Aden Trade Ltd.	1,003,261	912,055
Innova Animal Health	869,062	790,056
Doctor'S Agro-Vet Ltd.	907,693	825,175
Argon International	211,177	191,979
Konabari Traders	342,973	311,793
Silo Animals Health	467,539	425,035
Omecron Agrovat Ltd.	365,886	332,624
R R Agro Traders	1,944,758	1,767,962
Zuellig Pharma Bangladesh Ltd	117,816	107,105
P. K. Enterprise	147,483	134,075
Nishat Poultry Feed & Medicine	1,206,153	1,096,503
Khadiza Poultry & Fish Feed	1,922,722	1,747,930
Unique Trading	1,603,877	1,458,070
Al Modina Enterprise	409,118	371,925
Asia Feed Ltd.	2,136,527	1,942,297
A P L	352,094	320,085
M/S P And P Enterprise	7,051	6,410
Haque Enterprise	387,782	352,529
M. M Enterprise	317,702	288,820
M/S Dabir Traders	76,952	69,956
Bismillah Enterprise	50,417	45,834
Urmi Traders	43,371	39,428
Al Fateha Agro Trade	141,449	128,590
Bhai Bhai Traders	11,986	10,896
M/S Shah Enterprise	184,250	167,500
Hasem Foker	31,053	28,230
Loknath Vender	215,401	195,819
Ma Traders	473,137	430,125
Jns Technology	94,615	86,014
Shaikat Enterprise	678,861	617,146
Mittal Salt Industry	906	824
Total	50,188,018	45,625,471

The classification of Advances, Deposits & Prepayments as required by the Schedule XI , Part 1, Para 6 of the Companies Act, 1994 are given below:

i) Advance, deposits & prepayment considered good and in respect of which the company is fully secured.	111,244,047	103,542,439
ii) Advance, deposits & prepayment considered good for which the company holds no security other than the debtor.s personal security.	-	-
iii) Advance, deposits & prepayment considered doubtful or bad.	-	-



	Amount in Taka	
	30-Jun-21	30-Jun-20
iv) Advance, deposits & prepayment due by directors or other officers of the company or any of them either severally or jointly with any other person or Advance, deposits & prepayment due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
v) Advance, deposits & prepayment due by companies under the same management.	-	-
vi) The maximum amount due by directors or other officers of the company at any time during the year.	776,961	1,768,619
	112,021,008	105,311,058

10.00 Cash & Cash Equivalent

Cash in Hand	(Note: 10.01)	12,976,863	496,472
Cash at Bank	(Note: 10.02)	19,610,740	2,583,074
Total		32,587,603	3,079,546

10.01 Cash in Hand

Cash in Hand	12,976,863	496,472
Total	12,976,863	496,472

10.02 Cash at Bank

Prime Bank Ltd. A/C: 1037	129,600	127,304
Shahjalal Islami Bank Ltd. A/C: 00066	77,859	62,081
Islami Bank Bangladesh Ltd. A/C: 03612	1,231,981	470,732
Islami Bank Bangladesh Ltd. A/C: 30909	10,775	1,515
Sonali Bank Ltd. A/C: 00279	390,040	579,453
Shahjalal Islami Bank Ltd. A/C: 04926	35,192	35,192
Shahjalal Islami Bank Ltd. A/C: 09814	-	60,998
Al Arafah Islami Bank Ltd. A/C: 03468	183,709	536,821
Pubali Bank Ltd. A/C: 20390	157,935	190,918
Janata Bank Ltd. A/C: 25536	162,283	16,238
Al Arafah Islami Bank Ltd. A/C: 658	36,085	36,438
NRB Bank Ltd. A/C : 5405	193,046	360,823
Premier Bank Ltd. A/C: 7831	16,998,717	104,561
Bank Asia, A/C-914	1,203	-
Bank Asia, A/C-913	2,315	-
Total	19,610,740	2,583,074

11.00 Share Capital

275,000,000	275,000,000
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11.01 Authorised Share Capital

7,50,00,000 Ordinary Shares of Tk. 10 each.	750,000,000	750,000,000
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11.02 Issued, Subscribed & Paid -Up Capital

275,000,000	275,000,000
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2,75,00,000 Ordinary Shares of Tk. 10 each. The composition of the share capital have been reflected in the Annexure G:

12.00 Retained Earnings

Opening Balance	187,012,777	139,256,128
Add: Profit/(Loss) during of the year	49,818,927	47,756,649
Closing Balance	236,831,704	187,012,777



13.00 Long Term Borrowings

i) IPDC Term Loan (As Per Last A/C)
 IPDC Term Loan
 Interest Transfer From IPDC Term Loan
 Interest Transfer From IPDC Term Loan

Less: Current Portion of Long Term Loan

ii) Premier Bank Ltd. Term Loan A/C: 340
 Opening balance
 Less: Loan Payment during the year
 Less: Current Portion of Long Term Loan

iii) Premier Bank Ltd. Term Loan A/C: 140
 Opening balance
 Less: Loan Payment during the year
 Less: Current Portion of Long Term Loan

iv) Premier Bank Ltd. Term Loan A/C: 341
 Opening balance
 Less: Loan Payment during the year
 Less: Current Portion of Long Term Loan

Total Outstanding Balance

Less: Current Portion of Long Term Loan

Non- Current Portion of Long Term Loan

14.00 Deferred Tax Liabilities

Written Down value at Accounting Base

Written Down value at Tax Base

Taxable Temporary Difference

On the 1st 10,00,000 tax rate is 3%
 On the next 20,00,000 tax rate is 10%
 On the remaining balance tax rate is 15%

Total

14.01 Deffered Tax Expenses/(Income)

Deffered Tax Liability as on 30 June 2020

Less: Opening Deffered Tax Liability

Deffered Tax Expenses/(Income) during the year

Amount in Taka	
30-Jun-21	30-Jun-20

154,532,567	100,000,000
-	50,000,000
-	11,196,305
-	3,638,433
154,532,567	164,834,738
9,658,285	10,302,171
144,874,282	154,532,567

91,571,618	93,200,000
26,425,618	1,628,382
15,261,936	15,533,333
65,146,000	91,571,618

14,489,880	14,810,000
14,489,880	320,120
-	2,820,952
-	14,489,880

33,660,116	34,420,000
3,660,000	759,884
-	6,556,190
30,000,116	33,660,116

249,678,683	304,556,352
24,920,222	35,212,647
224,758,461	269,343,705

672,422,398	663,424,413
414,683,921	435,304,544
257,738,477	228,119,869

30,000	30,000
200,000	200,000
38,210,772	33,767,980
38,440,772	33,997,980

38,440,772	33,997,980
33,997,980	28,121,958
4,442,792	5,876,022



Amount in Taka	
30-Jun-21	30-Jun-20

15.00 Short Term Borrowings

IIDFC	65,453,664	66,351,735
IDLC	22,568,552	25,502,531
Premier Bank Ltd. Commercial (Bai Muajjal)	421,244,000	331,503,625
Premier Bank Ltd. Commercial (HPSM)	217,096,589	73,510,040
Premier Bank Ltd. BG (Specific & Others)	41,000,000	41,000,000
Shahjalal Islami Bank Ltd. (Commercial)	323,572,000	302,500,419
Shahjalal Islami Bank Ltd. (Bai Miajjal , Wes Bills)	27,105,000	30,411,810
NRB Bank Ltd. (L/C)	41,860,000	30,528,000
NRB Bank Ltd. (LTR)	83,710,000	72,037,684
Interest Payable on Short Term Loan	(Note # 15.02) (167,360,427)	(102,296,487)
Total	1,076,249,378	871,049,357

15.01 Interest Payable on Long Term Loan

i) Premier Bank Ltd. Term Loan A/C: 1386

Opening balance	-	98,533
Add: Charged during the year	-	98,533
Less: Paid during the year	-	-
Closing Balance	-	-

ii) Premier Bank Ltd. Term Loan A/C: 323

Opening balance	-	6,180,315
Add: Charged during the year	-	6,180,315
Less: Paid during the year	-	-
Closing Balance	-	-

iii) Premier Bank Ltd. Term Loan A/C: 137

Opening balance	-	59,055
Add: Charged during the year	-	940,350
Less: Paid during the year	-	999,405
Closing Balance	-	-

iv) Premier Bank Ltd. Term Loan A/C: 330

Opening balance	-	115,702
Add: Charged during the year	-	2,223,192
Less: Paid during the year	-	2,338,894
Closing Balance	-	-

v) IPDC Term Loan

Opening balance	-	9,178,291
Add: Charged during the year	-	4,431,912
Less: Paid during the year	-	2,413,898
	-	11,196,305

Less: Interest Transfer to IPDC (Reschedule) Term Loan (Principal)

Closing Balance	-	11,196,305
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vi) IPDC Term Loan

Opening balance	-	2,799,292
Add: Charged during the year	-	1,985,242
Less: Paid during the year	-	1,146,102
	-	3,638,433

Less: Interest Transfer to IPDC (Reschedule) Term Loan (Principal)

Closing Balance	-	3,638,433
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vii) IPDC Term Loan (Reschedule)



Amount in Taka		
	30-Jun-21	30-Jun-20
Opening balance	13,614,248	-
Add: Charged during the year	32,717,975	16,309,481
Less: Paid during the year	4,638,233	2,695,233
Closing Balance	41,693,990	13,614,248
viii) Premier Bank Ltd.(HPSM - Industrial)		
Opening balance	3,224,295	-
Add: Charged during the year	9,510,000	5,543,939
Less: Paid during the year	2,444,000	2,319,644
Closing Balance	10,290,295	3,224,295
ix) Premier Bank Ltd. (SPHM- Real Estate)		
Opening balance	506,569.00	-
Add: Charged during the year	442,431	875,655
Less: Paid during the year	949,000	369,086
Closing Balance	-	506,569
x) Premier Bank Ltd. Term Loan A/C: 341		
Opening balance	1,176,878	-
Add: Charged during the year	338,158	2,018,783
Less: Paid during the year	1,515,036	841,905
Closing Balance	-	1,176,878
Total	51,984,285	18,521,990

15.02 Interest Payable on Short Term Loan

i) IIDFC		
Opening balance	9,874,240	4,366,166
Add: Charged during the year	4,203,942	7,623,940
Less: Paid during the year	3,345,141	2,115,866
Closing Balance	10,733,041	9,874,240
ii) IDLC Finance Ltd.		
Opening balance	1,224,423	161,008
Add: Charged during the year	2,021,242	2,550,253
Less: Paid during the year	1,484,103	1,486,838
Closing Balance	1,761,562	1,224,423
iii) Premier Bank Ltd. Commercial (Bai Muajjal)		
Opening balance	10,396,134	1,396,492
Add: Charged during the year	61,705,000	18,446,657
Less: Paid during the year	27,985,000	9,447,015
Closing Balance	44,116,134	10,396,134
iv) Premier Bank Ltd. TR A/C		
Opening balance	-	1,770,899
Add: Charged during the year	10,123,000	1,588,485
Less: Paid during the year	2,942,000	3,359,384
Closing Balance	7,181,000	-
v) Premier Bank Ltd. Commercial (HPSM)		
Opening balance	2,485,278	2,947,802
Add: Charged during the year	5,631,000	9,843,971
Less: Paid during the year	5,709,000	10,306,495
Closing Balance	2,407,278	2,485,278

		Amount in Taka	
		30-Jun-21	30-Jun-20
vi) Premier Bank Ltd. (Bai Muajjal Others)			
Opening balance		11,004,000	1,160,871
Add: Charged during the year		2,891,000	1,160,871
Less: Paid during the year			-
Closing Balance		8,113,000	-
vii) Shahjalal Islami Bank Ltd. (Commercial)			
Opening balance		69,494,278	41,083,215
Add: Charged during the year		17,681,000	31,201,934
Less: Paid during the year		5,033,000	2,790,871
Closing Balance		82,142,278	69,494,278
viii) Shahjalal Islami Bank Ltd.(Bai Miajjal (Wes Bills)			
Opening balance		3,306,810	225,951
Add: Charged during the year		2,074,000	3,306,810
Less: Paid during the year		-	225,951
Closing Balance		5,380,810	3,306,810
ix) NRB Bank Ltd. (L/C)			
Opening balance		2,187,000	253,393
Add: Charged during the year		2,177,000	253,393
Less: Paid during the year			-
Closing Balance		10,000	-
x) NRB Bank Ltd. (LTR)			
Opening balance		5,515,324	-
Add: Charged during the year		5,704,000	5,556,949
Less: Paid during the year		5,704,000	41,625
Closing Balance		5,515,324	5,515,324
Total		167,360,427	102,296,487
16.00 Trade Payables			
Trade Creditors		13,530,340	33,956,836
Total		13,530,340	33,956,836
Details are shown in Annexure-D			
17.00 Other Payables			
Liabilities for Expenses	(Notes: 17.01)	3,249,072	2,951,429
Provision for WPPF	(Notes: 17.02)	13,556,142	9,760,343
Interest Payable	(Notes: 17.03)	219,344,712	120,818,476
Total		236,149,925	133,530,248
17.01 Liabilities for Expenses			
Salary & Allowances		1,749,846	1,577,068
Directors Remuneration		150,708	150,708
Audit Fee		57,500	50,000
Wages		656,815	597,105
Utility Bill		634,203	576,548
Total		3,249,072	2,951,429
17.02 Liabilities for WPPF			
Opening WPPF		9,760,343	6,243,402
Add: Addition during this period		2,917,368	2,798,949
Interest on WPPF (undistributed amount for the FY 2020-21)		878,431	717,992
Total		13,556,142	9,760,343

Amount in Taka	
30-Jun-21	30-Jun-20

17.03 Interest Payable

Interest Payable on Long Term Loan	(Notes: 15.01)	51,984,285	18,521,990
Interest Payable on Short Term Loan	(Notes: 15.02)	167,360,427	102,296,487
Total		219,344,712	120,818,477

18.00 Income Tax Provision

Opening Balance	2,346,311	2,308,528
Add: Provision during the year	4,085,638	2,346,311
	6,431,949	4,654,839
Less: Adjusted / Paid Assessment year 2020-2021	2,346,311	2,308,528
Closing Balance	4,085,638	2,346,311

19.00 Calculation of Current Tax

Profit before tax as per accounts	58,347,357	55,978,982
Add: Accounting Depreciation	30,256,560	29,893,560
Less: Tax Base Depreciation	59,911,617	69,107,545
Less: Other Income	11,954	-
Taxable Income	28,680,346	16,764,997

19.01 Current Tax on Business Income

(Notes: 19.02)	4,082,052	2,294,750
Current Tax on others Income @30%	3,586	-
Total Current Tax	4,085,638	2,294,750

19.02 Current Tax on Business Income

Total Income
On the 1st 10,00,000 tax rate is 3%
On the next 20,00,000 tax rate is 10%
On the remaining balance tax rate is 15%

28,680,346	4,082,052	2,294,750
1,000,000	30,000	30,000
2,000,000	200,000	200,000
25,680,346	3,852,052	2,064,750

19.03 AIT on Import

6,323,895	2,412,574
6,323,895	2,412,574

19.04 Minimum Tax

Gross Receipt:

Sales Revenue	1,113,823,395	848,745,687
Other Income	11,954	-
Total Receipt	1,113,835,349	848,745,687

Minimum Tax @ 0.6%

On the 1st 10,00,000 of Sales revenue tax @ 3%	600	554
On the next 20,00,000 of Sales revenue tax @ 10%	4,000	3,692
On the remaining balance of Sales revenue tax @ 15%	3,332,470	2,342,065

On the other income @ 30%

Total Minimum Tax

72	-
3,337,142	2,346,311

Whichever is higher



20.00 Sales Revenue
Sales
Total

Amount in Taka	
30-Jun-21	30-Jun-20
1,113,823,395	848,745,687
1,113,823,395	848,745,687

Monthly sales statement with quantity are shown in Annexure -E

21.00 Cost of Goods Sold
Raw Material Consumed (Note: 21.01)
Add: Manufacturing Overhead (Note: 21.02)
Manufacturing costs for the year
Add: Opening Stock of Finished Goods

Less: Closing Stock of Finished Goods
Cost of Goods Sold

708,218,386	526,778,698
108,429,536	103,785,704
816,647,922	630,564,402
49,320,143	45,646,064
865,968,065	676,210,466
42,132,145	49,320,143
823,835,920	626,890,323

21.01 Raw Material Consumed
Opening Stock of Raw Materials
Add : Purchase during the year

Less : Closing Stock of Raw Materials
Raw Materials Consumed

217,058,523	214,988,539
852,701,995	528,848,682
1,069,760,518	743,837,221
361,542,132	217,058,523
708,218,386	526,778,698

21.02 Manufacturing Overhead
Direct Labour
Salary & Wages
Bonus
Overtime
Carriage Inward
Utility charges
Fuel, Oil, Lubricants & Gas
Carrying & Handling charges
C&F expenses
Medical expenses
Entertainment(Staff)
Packing Materials Consumed
Repair & Maintenance
Daily allowances
Store & Spares Consumed
Fire & Safty expenses
Laboratory Test expenses
Package & Bundles expenses
Software Installation expenses
Printing & Stationary
Depreciation (Annexure-A)
Total

(Note: 22.03)

(Note: 22.04)

8,197,326	7,361,205
7,881,779	7,165,254
328,407	298,552
1,428,311	934,828
6,758,421	6,425,473
10,470,792	9,518,902
5,389,863	4,899,875
797,036	724,578
572,160	520,145
48,502	44,093
263,132	239,211
30,278,946	30,048,716
3,206,739	2,915,217
63,960	58,145
3,114,451	2,968,720
4,827	4,388
50,831	46,210
81,538	74,125
19,800	18,000
51,394	46,722
29,421,323	29,473,344
108,429,536	103,785,704

21.03 Packaging materials Consumed
Opening Balance
Add : Purchase during the year

Less : Closing Balance
Consumption during the year

8,481,756	12,080,210
29,812,320	26,450,262
38,294,076	38,530,472
8,015,130	8,481,756
30,278,946	30,048,716



21.04 Store & Spares Consumption

Opening Balance
Add : Purchase during the year

Less : Closing Balance
Consumption during the year

Amount in Taka	
30-Jun-21	30-Jun-20
7,436,541	10,236,541
256,120	168,720
7,692,661	10,405,261
4,578,210	7,436,541
3,114,451	2,968,720

22.00 Administrative Expenses

Salary & Allowances
Director Remuneration
Bonus
Board meeting expenses
Entertainment
Printing & Stationery
Postage & Stamps expenses
Repair & Maintenance (Office)
Travelling & Conveyance
Repair & Maintenance (Vehicles)
Daily allowances
License & Renewal expenses
Office expenses
Fuel & Gas for Vehicles
Insurance premium
Advertisement & Publicity expenses
Land Tax & Maintenance expenses
Telephone ,Mobile & Electricity charges
Audit fees
Legal expenses
Software Maintainance
Mortgage Expenses
Transportation cost
QIO expenses
Bank charge
RJSC expenses
Import Permit expenses
Miscellaneous expenses
Depreciation (Annexure-A)
Total

17,504,870	13,878,673
1,808,500	1,808,500
1,022,102	578,278
34,500	30,000
225,421	154,097
105,421	91,939
94,944	82,560
22,943	19,950
224,086	194,857
1,654,606	1,264,875
439,488	29,073
303,062	263,532
569,694	147,560
1,254,210	1,140,039
1,254,210	246,539
13,240	3,098
105,685	91,900
958,754	428,016
57,500	50,000
285,752	280,054
23,046	20,040
426,154	26,360
5,052,410	3,681,254
2,554,210	-
1,441,724	-
72,034	-
310,115	-
190,231	165,418
871,687	460,716
38,880,598	25,137,328

23.00 Selling & Distribution Expenses

Salary & Allowances
Bonus
Marketing expenses
Advertisement Expenses
Utility charges
Printing & Stationery
Transport expenses
Fuel & Gas for Vehicles
Postage & Stamps
Entertainment
Conveyance
Repair & Maintenance
Sales Commission
Security expenses
Loading / Unloading cost
Daily allowances
Showroom Rent

6,935,880	5,046,140
758,721	210,256
924,875	243,254
51,284	44,595
62,538	54,381
26,281	22,853
2,354,720	1,723,435
5,359,821	4,294,034
19,018	16,537
41,982	36,506
1,290,214	929,441
29,540	8,465
1,177,774	1,024,151
12,938	11,250
756,987	159,909
35,241	17,542
802,700	889,200



Sales Incentive
Toll & Parking
Total

Amount in Taka	
30-Jun-21	30-Jun-20
2,969,872	-
22,542	14,236
23,632,927	14,746,185

24.00 Financial Expenses
Loan Interest Expenses

	166,221,179	123,193,921
	166,221,179	123,193,921
IIDFC	4,203,942	7,623,940
IDLC	2,021,242	2,550,253
IPDC	32,717,975	22,726,635
Shahjalal Islami Bank Ltd. (Commercial)	17,681,000	31,201,934
Shahjalal Islami Bank Ltd. (Bai Miajjal Wes Bills)	2,074,000	3,306,810
Premiar Bank Ltd. TR & Commercial & Others Loan Interest	88,463,000	31,039,984
NRB Bank Ltd. (L/C)	2,187,000	253,393
NRB Bank Ltd. (LTR)	5,704,000	5,556,949
Premiar Bank Ltd. Long Term Loan Interest A/C: 1386	-	98,533
Premiar Bank Ltd. Long Term Loan Interest A/C: 323	-	6,180,315
Premiar Bank Ltd. Long Term Loan Interest A/C: 137	-	940,350
Premiar Bank Ltd. Long Term Loan Interest A/C: 330	-	2,223,192
Premiar Bank Ltd. Long Term Loan Interest A/C: 340	9,510,000	5,543,939
Premiar Bank Ltd. Long Term Loan Interest A/C: 140	442,431	875,655
Premiar Bank Ltd. Long Term Loan Interest A/C: 341	338,158	2,018,783
Interest on WPPF (undistributed amount for the FY 2019-20)	878,431	717,991
Total	166,221,179	122,858,656

25.00 Contribution to WPPF
Net profit before tax
5% of Net profit before tax

58,347,357	55,978,982
2,917,368	2,798,949

As per Bangladesh Labor (Amendment), Act 2013, the amount is computed @ 5% net profit before Income Tax.

26.00 EPS (Weighted average Method)
a) Net Profit After Tax
b) Weighted average number of
Basic Earnings Per Share (EPS) (a/b)
Diluted EPS
Net profit attributable to ordinary share holders
Total Number of ordinary shares
Diluted Earning per shares

49,818,927	47,756,649
27,500,000	27,500,000
1.81	1.74
49,818,927	47,756,649
27,500,000	27,500,000
1.81	1.74

26.01 Calculation of Weighted Average Number of Shares

Particulars	Number of Ordinary Share	Weight	Weighted average no. of Shares 30 June 2021	Weighted average no. of Shares 30 June 2020
Opening No. of Shares	27,500,000	365/365	27,500,000	27,500,000
Total	27,500,000		27,500,000	27,500,000



Amount in Taka	
30-Jun-21	30-Jun-20

28.00 Net Asset Value per Share (NAV)

This is made up as follows:

Particulars

a) Net Asset Value (NAV)	511,831,704	462,012,777
b) No. of ordinary shares outstanding	27,500,000	27,500,000
Net Asset Value per Share (NAV) (a/b)	18.61	16.80

28.00 Net Operating Cash Flows per share (NOCFPS)

This is made up as follows:

Particulars

a) Net Operating Cash Flows	3,752,967	175,966,974
b) Weighted average number of ordinary shares outstanding (Note # 26.01)	27,500,000	27,500,000
Net Operating Cash Flows per Share (NOCFPS) (a/b)	0.14	6.40

29.00 Reconciliation of Net Profit with Cash Flows from Operating Activities. (Notification Date: 20 June 2018, BSEC/CMRRCD/2006-158/208/Admin/81.)

Particulars	Amount in (Tk.)
	30 June 2021
Net Profit before Tax	61,264,725
Adjustments to reconcile net income to net cash provided by	
Depreciation on Fixed Assets	30,293,010
Financial Expense	166,221,179
Increase/(Decrease) in Inventory	(133,970,654)
Increase/(Decrease) in Accounts Receivable	(90,870,179)
Increase/(Decrease) in Accounts Payable	(20,426,496)
Increase/(Decrease) in Liabilities	297,644
Increase/(Decrease) in Advance & Prepayment	(2,618,106)
	10,191,123
Payment of Income Tax	(6,438,156)
Net Cash Generated from Operating Activities	3,752,967



3.10 Other Commitments, Contingencies and relevant information

The requirements of Schedule XI, Part II, Para 3, 4, 7 & 8 of the Companies Act. 1994

3.11 The requirement of schedule XI part-II, Para 3 :

3.11.1 Employees

Total number of employees are as follows:

Particulars	30 June 2021	30 June 2020
Salary below Tk. 5,000 per month	-	-
Salary Tk. 5,000 or above per month	162	146
Total	162	146

3.11.2 The requirement of schedule XI part-II, Para 3 (a) : Turnover

Particulars	30 June 2021	30 June 2020
Turnover in BDT.	1,113,823,395	848,745,687
Turnover in Quantity (M.Ton)	20,834	21,152

3.11.3 The requirement of schedule XI part-II, Para 3 (d) (i) : Raw Materials Consumed

Particulars	30 June 2021	30 June 2020
Raw Material (Value in BDT.)	708,218,386	526,778,695

3.11.4 The requirement of schedule XI part-II, Para 3 (d) (ii) : Finished goods

Particulars	30 June 2021	30 June 2020
Opening Quantity (M.Ton)	1,639	1,120
Production Quantity (M.Ton)	20,517	21,671
Closing Quantity (M.Ton)	1,322	1,639

3.02 The requirement of schedule XI part-II, Para 4 : Related Party Transaction

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

Name	Designation	Particulars	Transaction during the year /period	Outstanding as on 30.06.2021	Outstanding as on 30.06.2020
Md. Rezaul Karim Khan	MD	Remuneration	1,808,500	150,708	150,708
		Board Meeting fee	34,500	-	-
Total			1,843,000	150,708	150,708

During the period from 01-07-2018 to 30-06-2020, there were 5 (Eight) Board Meetings held. The attendance status of all the meetings is as follows:

Name of Directors	Designation	No. of Meetings Attended
Md. Rezaul Karim Khan	MD	05

The details schedule of related party transaction are shown in attached Annexure-F



The requirement of schedule XI part-II, Para 7 : Capacity Utilization

The production capacity and utilization of its are as follows:

Particulars	30 June 2021	30 June 2020
	Quantity in M. Ton	
Installed Capacity	38,800	38,800
Actual Production	20,517	21,671
Capacity Utilization (%)	53%	56%

The requirement of schedule XI part-II, Para 8 (C) :

Particulars	Opening Balance	Total Purchase during the Year	Material Available (Taka)	Consumption	% of Consumption
Raw Materials Consumed	217,058,523	852,701,995	1,069,760,518	708,218,386	66%
Packing Materials Consumed	8,481,756	29,812,320	38,294,076	30,278,946	79%
Store Items Consumed	7,436,541	256,120	7,692,661	3,114,451	40%

Transaction with Key Management Personnel of the entity:

a. Managerial Remuneration paid or payable during the year to the directors, including managing directors, a managing agent or manager.	1,808,500
b. Expenses reimbursed to Managing Agent	Nil
c. Commission or Remuneration payable separately to a managing agent or his associate	Nil
d. Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.	Nil
e. The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial year.	Nil
f. Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.	Nil
g. Other allowances and commission including guarantee commission	Nil
h. Pensions etc.	
(i) Pensions	Nil
(ii) Gratuities	Nil
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil



i. Share Based payments

Nil

As per Para-17, IAS- 24:

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

(a) Short-term employee benefits	1,843,000
(b) Post-employee benefits	Nil
(c) Other long term benefits	Nil
(d) termination benefits and	Nil
(e) share-based payment	Nil

As per Para-18, IAS- 24:

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

a) the amount of transaction	1,843,000
b) the amount of outstanding balance, including commitments	150,708
i) their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement	Remuneration
ii) details of any guarantee given or received	Nil
c) Provisions for doubtful debts related to the amount of outstanding balance	Nil
d) the expenses recognized during the period in respect of bad or doubtful debts due from related parties	Nil



Krishnabud Feed Ltd.
Schedule of Property, Plant & Equipment
For the year ended 30th June, 2021

SL. No.	Particulars	Cost			Rate of Depreciation	Depreciation			W.D.V as on 30.06.2021
		Balance as on 01.07.2020	Addition/ (adjustment) during the period	Total as on 30.06.2021		Balance as on 01.07.2020	Charge for the period	Total as on 30.06.2021	
01	Land & Land Development	152,163,089	14,915,980	167,079,069	-	-	-	-	167,079,069
02	Factory Shed, Building & Other Civil Construction	183,891,211	18,459,229	202,350,440	5%	27,767,937	8,729,125	36,497,062	165,853,378
03	Silo	72,633,414	-	72,633,414	5%	15,591,701	2,852,086	18,443,787	54,189,627
04	Plant & Machinery	362,031,092	1,653,610	363,684,702	5%	88,891,783	13,739,646	102,631,429	261,053,273
05	Vehicles	28,112,930	-	28,112,930	20%	20,120,623	1,598,461	21,719,084	6,393,846
06	Factory Equipment	29,707,021	-	29,707,021	20%	17,196,998	2,502,005	19,699,003	10,008,018
07	Office Equipment	4,956,444	3,698,933	8,655,377	10%	1,863,800	679,158	2,542,958	6,112,419
08	Furniture & Fixtures	1,589,854	563,243	2,153,097	10%	592,300	156,080	748,380	1,404,717
	Total at 30-06-2021	835,085,055	39,290,995	874,376,050		172,025,142	30,256,560	202,281,702	672,094,348
	Total at 30-06-2020	805,508,773	29,576,282	835,085,055		142,131,582	29,893,560	172,025,142	663,059,913

Allocation of Depreciation:

Manufacturing Expenses	2021	2020
Administrative Expenses	29,421,323	29,473,344
	871,687	460,716
Total	30,293,010	29,934,060

SL. No.	Particulars	Cost			Rate of Depreciation	Amortization			W.D.V as on 30.06.2021
		Balance as on 01.07.2020	Addition/ (adjustment) during the period	Total as on 30.06.2021		Balance as on 01.07.2020	Charge for the period	Total as on 30.06.2021	
09	Software	500,000	-	500,000	10%	135,500	36,450	171,950	328,050
	Total at 30-06-2021	500,000	-	500,000		135,500	36,450	171,950	328,050
	Total at 30-06-2020	500,000	-	500,000		95,000	40,500	135,500	364,500



Krishibid Feed Ltd.
(3rd) Schedule of Property, Plant & Equipment
For the year ended 30th June, 2021

SL No	Particulars	Cost			Rate of Depreciation	Depreciation			W.D.V as on 30.06.2021
		Balance as on 01.07.2020	Addition/ (adjustment) during the period	Total as on 30.06.2021		Balance as on 01.07.2020	Charge for the period	Total as on 30.06.2021	
01	Land & Land Development	152,163,089	14,915,980	167,079,069	-	-	-	-	167,079,069
02	Building & Construction	183,891,211	18,459,229	202,350,440	20%	91,053,516	22,259,385	113,312,901	89,037,539
03	Silo	72,633,414	-	72,633,414	20%	47,045,525	5,117,578	52,163,103	20,470,311
04	Plant & Machinery	362,031,092	1,653,610	363,684,702	20%	224,199,037	27,897,133	252,096,170	111,588,532
05	Vehicles	28,112,930	-	28,112,930	20%	20,120,623	1,598,461	21,719,084	6,393,846
06	Electrical Equipment	29,707,021	-	29,707,021	15%	15,233,191	2,171,075	17,404,266	12,302,756
07	Office Equipment	4,956,444	3,698,933	8,655,377	10%	1,890,996	676,438	2,567,434	6,087,943
08	Furniture & Fixtures	1,589,854	563,243	2,153,097	10%	602,124	155,097	757,221	1,395,876
09	Software	500,000	-	500,000	10%	135,500	36,450	171,950	328,050
	Total at 30-06-2021	835,585,055	39,290,995	874,876,050		400,280,512	59,911,617	460,192,129	414,683,921

Annexure-A



Krishnada Feed Ltd.
Details of Closing Raw Materials
For the year ended 30th June, 2021

Item Name	Opening Balance as on 01.07.2020		Purchase During This Year		Consumed/Used		Closing Balance as on 30.06.2021	
	Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount	Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount	Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount	Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount
Animal Oil	67,881	3,520,987	521,542	27,746,034	210,012	11,172,638	379,411	18,754,623
Broken Wheat	527,830	7,389,620	1,245,210	19,076,617	1,772,452	27,153,965	588	9,008
DDGS	74,108	2,111,337	521,451	16,795,937	297,028	9,567,272	298,531	9,615,684
DORB(Di Oiled Rice Bran)	206,828	2,736,334	451,201	6,813,135	656,587	9,914,464	1,442	21,774
Dry Fish	238,672	13,384,726	351,241	20,498,425	519,873	30,339,788	70,040	4,087,534
Fish Meal	20,236	2,099,687	251,241	28,214,364	208,327	23,395,122	63,150	7,091,745
Fish Oil	31,748	3,781,187	721,450	86,963,583	186,510	22,481,915	566,688	68,308,572
Khaseri Bosi	70,999	2,149,850	288,120	9,003,750	184,241	5,757,531	174,878	5,464,938
Lime Stone (Suji-Dana)	12,859	65,324	429,200	4,377,840	33,458	341,272	408,601	4,167,730
Lime Stone (Gray) Gurmular	1,849	9,615	348,721	2,751,409	4,119	32,499	346,451	2,733,498
Maize	517,960	10,328,122	465,872	9,508,448	983,210	20,067,316	622	12,695
Maize Gluten Meal	159,240	7,840,978	821,659	41,469,130	506,947	25,585,615	473,952	23,920,357
Maskalai	5,762	345,720	15,000	1,064,700	12,241	868,866	8,521	604,821
Meat & Bone Meal	57,628	2,069,998	150,210	5,478,159	145,387	5,302,264	62,451	2,277,588
Meat & Bone Meal(Poultry)	16,328	642,997	120,258	5,436,864	119,044	5,381,979	17,542	793,074
Molasses	6,116	161,707	16,521	461,927	15,096	422,084	7,541	210,846
Mosori Bosi	24,337	506,696	75,421	1,693,201	72,883	1,636,223	26,875	603,344
Mustard Oil Cake	34,456	1,205,271	92,658	3,303,258	88,573	3,157,627	38,541	1,373,987
Palm Oil	68,320	5,687,640	621,548	52,962,105	311,115	26,510,109	378,753	32,273,543
Poultry Meal	31,358	1,949,840	78,394	5,507,179	74,542	5,236,576	35,210	2,473,503
Pro-Pak/Multisea	3,426	383,712	7,614	879,874	7,540	871,322	3,500	404,460
Rape Seed Cake	260,556	7,926,114	1,247,521	40,419,680	552,531	17,902,009	955,546	30,959,686
Rice Barn Oil	569,750	42,776,830	1,365,682	109,541,353	1,725,410	138,395,136	210,022	16,845,865
Rice Polish (A)	470,570	7,933,810	990,125	17,277,681	1,452,321	25,343,001	8,374	146,126



Salt	194,927	2,054,531	890,214	10,336,461	1,110,103	1,439,018	201,030	8,108,800
Soyabean (D.O)	35,739	1,341,285	198,245	7,636,485	97,808	3,761,674	136,176	3,136,694
Soyabean Full Fat	32,891	1,314,982	75,214	3,027,364	70,210	2,825,953	37,895	1,525,274
Soyabean Oil	27,273	2,400,024	98,521	8,942,751	88,252	8,010,634	37,542	3,407,687
Steam Dried Fish Meal	17,865	1,885,829	75,421	8,361,926	55,745	6,180,448	37,541	3,573,903
Til Khoil	14,202	321,817	65,891	1,528,671	61,339	1,423,065	18,754	435,093
Til Oil	17,114	1,164,950	221,541	15,530,024	50,926	3,569,913	187,729	13,159,803
Wheat	154,447	3,990,910	751,246	20,163,443	150,214	4,031,744	755,479	20,277,056
Wheat Barn	26,022	507,429	65,054	1,329,704	65,076	1,330,153	26,000	531,440
Wheat Flour	109,052	2,427,498	321,044	7,416,119	103,406	2,388,667	326,691	7,546,552
Lime Stone (Gumular)	79,700	700,563	150,128	1,382,679	90,125	830,051	139,703	1,286,665
Lime Stone(Powder)	591	325	1,477	812	1,477	812	591	325
Al-Phamune/ Grothpromoter	410	1,784	1,024	4,455	1,024	4,455	410	1,784
Allzyme/Enzyme	2,706	2,148,970	8,952	7,148,888	8,671	6,924,487	2,987	2,385,358
Alquermold Natural	5,270	1,317,500	25,891	6,786,808	23,309	6,109,988	7,852	2,058,245
Alquernat Nebui	771	323,820	2,500	1,052,500	2,500	1,052,500	771	324,591
Antamix ME	3,980	656,700	12,458	2,205,066	12,228	2,164,356	4,210	745,170
Anti Oxidant	5,180	166,226	25,478	845,870	25,096	833,187	5,562	184,658
Broiler Feedmix	5,480	4,685,400	15,269	13,632,163	14,471	12,919,709	6,278	5,604,998
Broiler Minarel	18,646	3,067,826	55,478	9,176,061	63,074	10,432,440	11,050	1,827,670
Broiler Vitamin	9,574	8,313,870	28,971	25,207,667	28,545	24,837,005	10,000	8,701,000
Cattle Premix	3,763	956,329	10,520	2,688,912	10,520	2,688,912	3,763	961,823
Choline Chloride	4,515	1,289,394	10,000	2,869,700	10,000	2,869,700	4,515	1,295,670
Citric acid	5,270	432,245	12,540	1,043,830	12,540	1,043,830	5,270	438,675
Clostet Dry/Flavocombi	648	240,427	1,349	499,872	1,349	499,872	648	240,116
Compound fish premix(Hinter)	25,296	5,187,704	75,891	15,971,261	94,646	19,918,251	6,541	1,376,553
Decoquinat	1,569	795,891	3,500	1,785,700	3,369	1,718,864	1,700	867,340
DL-Methionine	14,355	3,616,742	35,214	9,230,998	34,148	8,951,557	15,421	4,042,461
Di Calcium Phosphat(DCP)	1,306	62,688	2,720	133,824	2,506	123,295	1,520	74,784
Diclazuril / Coxsidustate	885	141,981	1,844	314,955	1,778	303,682	951	162,431
Enzyme (Digasta) Eskazyme	757	559,733	2,569	1,906,583	2,569	1,906,583	757	561,808
Fish Enzyme Biozyme	1,033	867,720	2,000	1,700,420	1,779	1,512,524	1,254	1,066,163
Flavour (Fish) Bigarol Tuna	571	1,027,800	1,190	2,261,000	1,190	2,261,000	571	1,084,900
Flower (Cattle) Bigarol	413	733,191	861	1,551,694	764	1,376,881	510	919,122
Gromax/Nicarbazin 8%	577	216,658	961	365,180	976	370,880	562	213,560



Gutcare	505	242,784	842	403,170	842	403,170	103	13,000
Hemicell HT	3,040	2,889,824	15,248	14,498,103	11,078	10,533,184	7,110	6,853,412
ImmunoWall	1,031	410,235	2,411	964,400	1,000	400,000	2,442	976,800
Intest Plus	1,705	846,686	7,892	3,908,118	7,892	3,908,118	1,705	844,316
Kemtrac Broiler Dry	1,443	505,050	10,245	3,611,055	9,178	3,234,970	2,510	884,700
L Valine	13,626	4,676,443	47,512	16,857,258	55,120	19,556,576	6,018	2,135,186
L-Theonine	8,831	1,175,583	19,215	2,595,947	25,120	3,393,712	2,926	395,303
L-Tryptophan	626	537,984	1,252	1,077,283	1,252	1,077,283	626	538,642
Layer Vitamin	4,430	2,499,140	18,452	10,526,866	17,372	9,910,726	5,510	3,143,455
Layer Feedmix	4,390	3,050,918	19,547	13,693,846	18,723	13,116,585	5,214	3,652,720
Lincomycin	658	414,540	1,315	830,423	1,315	830,423	658	415,527
Liposorb/Lipidol	386	377,477	771	754,424	771	754,424	386	377,701
Lysine	3,891	442,562	18,469	2,127,813	17,839	2,055,231	4,521	520,864
Lysoforte Dry	1,791	680,580	13,256	5,055,838	11,479	4,378,091	3,568	1,360,835
Maduramycine	459	134,441	1,500	440,835	1,500	440,835	459	134,896
Magnasium oxide	1,207	84,490	3,251	231,471	3,104	221,005	1,354	96,405
Micofung/Moid Inhibitor	2,554	611,274	5,675	1,366,597	1,708	411,303	6,521	1,570,322
Micromix 3B	7,130	2,780,700	18,651	7,375,911	20,827	8,236,454	4,954	1,959,158
Molasses (Dried)	602	66,732	1,337	154,571	1,337	154,571	602	69,597
Mono calcium Phosphate	10,924	503,707	34,589	1,563,769	37,512	1,695,918	8,001	361,725
Natupro	740	295,660	1,850	740,833	1,850	740,833	740	296,333
Optigen	3,744	936,000	15,000	3,831,750	18,694	4,775,382	50	12,773
Pellet Binder	1,976	235,164	4,940	596,011	4,916	593,115	2,000	241,300
Phytase/Natuphos	3,204	5,447,345	14,210	24,870,484	16,902	29,582,049	512	77,824
Quantam Blue	630	1,008,000	3,500	6,300,000	2,500	4,500,000	1,630	418,551
Robenidine (HCL)	1,156	300,560	3,650	1,004,480	3,481	957,971	1,325	99,640
SGS Dry/ Sulkil/ Antisal	627	88,557	1,568	243,228	1,568	243,228	627	34,647
Sodium-Bi-Carbonate	11,663	360,153	55,120	1,935,814	65,000	2,282,800	1,783	53,490
Toxin Binder	10,045	833,233	75,210	6,410,900	84,551	7,207,164	704	43,586
Uni-mannanase	627	282,150	1,394	627,300	1,394	627,300	627	95,492
Urea fertilizer	1,194	10,674	4,521	41,141	4,825	43,908	890	8,099
Vit & Min Layer Premix	930	428,600	3,652	1,683,061	4,332	1,996,446	250	18,750
XAP/Robaviotic	892	802,800	2,500	2,375,000	3,150	2,992,500	242	30,226
Yaa Sacc	564	457,432	2,000	1,644,000	2,510	2,063,220	54	13,770
Zymyeast	1,781	712,201	2,668	1,093,774	3,521	1,443,608	927	115,905
Gross Total	4,410,617	217,058,523	14,882,249	852,701,995	11,919,345	708,218,386	7,373,520	361,542,132



Krishibid Feed Ltd.
Details of Closing Packing Materials
For the year ended 30th June, 2021

Item Name	Opening Balance as on 01.07.2020			Purchase During This Year			Consumed/Used		Closing Balance as on 30.06.2021	
	Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount		Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount		Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount	Quantity (Kg, Bar, Pcs, gm, Feet, Box, etc)	Amount
Layer Grower Bag-50	11,520	283,046		28,321	708,025		39,410	985,250	431	10,775
Layer Layer Bag-50	17,806	467,586		45,120	1,240,800		62,926	1,730,465	-	-
Layer Strater Bag-50	5,778	125,440		11,451	254,212		12,450	276,390	4,779	106,094
Broiler Finis. Bag-50	9,400	208,680		25,421	541,467		26,111	556,164	8,710	185,523
Broiler Grower Bag-50	13,330	353,912		38,264	860,940		40,120	902,700	11,474	258,165
Broiler Stater Bag-50	15,422	408,683		30,256	709,503		38,654	906,436	7,024	164,713
Fish (Level)	500,142	125,036		550,000	137,500		512,011	385,530	538,131	2,558,003
Poultry (Level)	2,054	514		9,204	2,301		10,254	2,564	1,004	251
HAT	14,624	136,003		38,451	342,214		40,125	357,113	12,950	115,255
Nursery 1.00mm	13,952	159,053		34,215	348,993		35,265	359,703	12,902	131,600
Pangas Finisher (Floting)- Bag-25	9,800	181,300		20,251	311,865		25,666	395,256	4,385	67,529
Pangas Finisher-Bag-25	13,966	260,466		46,895	722,183		47,852	736,921	13,009	200,339
Pangas Grower (Floting)- Bag-25	2,352	47,228		9,025	162,450		10,241	184,338	1,136	20,448
Pangas Grower- Bag-25	11,976	425,507		146,879	4,509,185		147,521	4,528,895	11,334	347,954
Pangas Nursery-1- Bag-20	3,102	43,552		12,459	153,246		6,238	76,727	9,323	114,673
Pangas Nursery-2- Bag-20	8,816	127,832		34,589	501,541		35,264	511,328	8,141	118,045
Pangas Pre St Bag-20	19,474	282,373		74,000	1,073,000		75,000	1,087,500	18,474	267,873
Pangas Starter (Floting)-Bag-20	8,512	171,006		34,210	588,412		35,000	602,000	7,722	132,818
Pangas Starter-1 Bag-25	7,396	107,242		28,654	292,271		29,452	300,410	6,598	67,300
Pangas Starter-2 Bag-25	12,332	178,814		47,589	775,701		48,658	501,177	11,263	236,523
Koi Grower (Floting)-Bag-20	9,138	169,053		34,589	588,013		25,147	281,646	18,580	390,180
Koi Grower-Bag-25	4,990	72,355		22,015	374,255		25,689	280,010	1,316	22,372



Koi Nursery -Bag-20	10,848	157,296	40,258	418,683	45,210	470,184	5,806	61,318
Koi Starter (Floating)-Bag-20	11,850	219,225	139,258	1,601,467	150,259	1,727,979	849	9,764
Koi Starter-Bag-20	13,648	192,437	50,258	598,070	55,235	657,297	8,671	103,185
Koi/Sing/Magur/Pre-Starter	6,750	131,355	14,589	248,013	15,124	190,562	6,215	105,655
Carp Grower-Bag-25	15,168	232,525	48,569	857,729	50,235	522,444	13,502	238,445
Carp Strater-Bag-25	10,770	156,165	40,258	358,296	40,464	360,130	10,564	94,020
Carp grower-Floating	222	4,391	741	9,485	741	9,485	222	2,842
Talapia Grower (Floating)-Bag-	5,212	108,253	20,159	298,353	21,366	316,217	4,005	59,274
Talapia Grower-Bag-25	9,436	136,161	34,569	366,431	35,265	373,809	8,740	92,644
Talapia Nursery-1-Bag-20	6,664	96,628	22,569	101,561	24,569	110,561	4,664	20,988
Talapia Nursery-2-Bag-20	18,712	257,664	55,235	1,021,848	63,251	664,136	10,696	240,660
Talapia Starte (Floating)-Bag-20	5,564	96,480	14,756	227,242	10,288	126,542	10,032	209,669
Talapia Starter-Bag-25	6,664	92,096	20,147	352,573	15,266	192,352	11,545	250,065
Sin & Mag Grower-Bag-25	9,722	140,969	25,000	420,000	27,476	244,536	7,246	121,733
Sin & Mag Nursery-2-Bag-20	12,422	180,119	38,523	689,562	48,204	559,166	2,741	49,064
Sin & Mag Nursery-Bag-20	1,886	27,347	17,000	190,400	18,456	206,707	430	4,816
Sin & Mag St Floating-Bag-20	2,120	36,909	16,000	220,800	17,458	240,920	662	9,136
Sin & Mag Starter-Bag-25	10,306	149,437	50,154	631,938	49,087	618,496	11,373	203,573
Hous Bag-20	17,560	242,152	60,258	903,870	72,150	851,370	5,668	85,020
HDP Linar (23"-35")	304	903	1,000	2,970	1,100	3,267	204	1,816
HDP Linar (23"-42")	584	1,548	17,500	36,750	17,854	37,493	230	483
HDP Liner	9,918	34,415	30,500	350,750	35,210	80,983	5,208	59,892
Cattle Fattaning Regular Bag-25	9,780	162,250	21,456	326,131	25,461	387,007	5,775	60,638
Catt Fattaning Hi-Pro Bag-25	18,309	256,875	30,258	544,644	45,251	579,213	3,316	59,688
Cattle Milk Hi-Pro-Bag-25	14,746	254,369	57,406	861,090	72,152	977,660	-	-
Cattle Milk Regular Bag-25	602	7,621	7,250	98,600	7,852	106,787	-	-
Bugda Grower Bag-25	9,842	134,835	25,305	346,679	35,147	481,514	-	-
Bugda Starter Bag-25	6,224	86,763	5,515	137,867	11,739	293,469	-	-
Golda Grower Bag-25	11,932	159,292	28,650	415,425	39,406	571,387	1,176	17,052
Golda Starter Bag-25	12,303	162,270	38,542	616,672	45,871	733,936.00	4,974	79,576.00
Sonali Grower Bag-50	5,092	134,582	40,211	1,005,275	40,340	1,238,035	4,963	124,075
Sonali Starter Bag-50	4,306	93,742	17,754	355,070	15,379	396,779.20	6,681	133,610
Gross Total	995,348	8,481,756	2,351,505	29,812,320	2,481,920	30,278,947	864,933	8,015,130



Krishibid Feed Ltd.
Details Of Closing Store & Spares
For the year ended 30th June, 2021

Closing Store & Spares

				<i>Annexure-B</i>
Item Name	Balance (Quantity) Set/Pcs	Amount in BDT 2020	Balance (Quantity) Set/Pcs	Amount in BDT 2021
Screw	1	1,343,770	1	1,245,620
Inner Liner	0	-	1	656,852
Plate Die (1.5 mm)	14	778,540	9	451,080
Plate Die (3.00 mm)	9	292,077	8	241,000
Plate Die (4.00 mm)	5	159,775	4	115,808
Plate Die (5.00 mm)	10	276,390	8	212,328
Blade Seat	12	1,254,960	6	540,750
Blade Holder	2	3,984	1	2,000
Dryer Net	6	2,589,600	3	762,360
Steam Auto Controler for Drye	3	348,368	2	200,530
Pellet Mill	2	389,077	1	149,882
Total Tk.		7,436,541		4,578,210



Krishibid Feed Ltd.

Details of Closing Finished Goods
For the year ended 30th June, 2021

Item Name	Opening Balance as on 01.07.2020		Closing Balance as on 30.06.2021	
	Balance Qty/Kg	Amount Tk. 2020	Balance Qty/Kg	Amount Tk. 2021
Beef/Fattaning Regular	46,300	833,400	42,150	885,150
Dairy/ Lactation Regular	30,764	553,752	20,457	409,140
Beef Fattaning Hi-Pro	2,700	59,400	2,600	54,600
Dairy(Hi-Pro)	20,542	410,840	19,521	370,899
Dairy (regular)mash	16,187	291,366	25,123	502,460
Carp Starter	2,124	50,976	15,241	350,543
Carp Grower	70,940	1,631,620	61,254	1,470,096
Carp Grower (Floating)	51,075	1,379,025	42,651	1,194,228
Hatchery	12,663	544,509	11,512	506,528
Nursery 0.8mm Floating OC	38,128	2,554,576	51,258	3,485,544
House Feed	1,773	39,006	1,800	41,400
Koi Nusury	62,286	2,304,582	42,561	1,617,318
Koi Starter	75,406	2,714,616	40,126	1,484,662
Koi Grower (Floating)	52,302	1,935,174	40,125	1,524,750
Koi Grower	27,742	970,970	26,897	968,292
Koi Grower (Floating Oil Cotted)	2,529	91,044	3,045	112,665
Koi Starter (Floating)	27,001	1,026,038	26,871	1,047,969
Pangus Starter-1	25,292	682,884	24,892	696,976
Pangus starter	14,220	412,380	13,542	406,260
Pangus pre-starter floating	10,413	426,933	10,521	441,882
Pangus Starter(Floating)	12,606	466,422	11,258	427,804
Pangus Grower	49,326	1,331,802	35,120	983,360
Pangus Nursury-1	22,542	834,054	23,456	891,328
Pangus Finisher(Floating)	17,806	569,792	18,452	608,916
Pangus Grower(Floating)	27,815	917,895	25,879	905,765
Pangus Finisher	18,299	585,568	17,890	590,370
Shrimp Grower(Bugda)	2,775	102,675	2,588	98,344
Shrimp Grower(Golda)	2,702	99,974	2,488	97,032
Singh & Magor Nusury	3,435	127,095	3,159	120,042
Singh/Magur Pre-Starter	13,012	546,504	12,450	535,350
Singh Magor Pre-	14,615	599,215	13,654	573,468
Singh & Magor Grower	13,301	399,030	15,487	495,584
Singh & Magor Starter	7,248	224,688	6,542	215,886
Telapia Nursery-1	36,590	1,353,830	30,452	1,157,176
Telapia Pre-Starter Floating	21,062	863,542	19,872	834,624
Telapia Grower(Floating)	40,795	1,387,030	38,456	1,345,960
Telapia Starter(Floating)	25,783	953,971	20,457	797,823
Telapia Grower	16,622	448,794	11,452	320,656
Telapia Starter	11,457	355,167	18,752	600,064
Telapia Nursery-2	14,616	540,792	10,456	397,328
Broiler Starter	33,176	962,104	25,689	770,670
Broiler Grower	164,597	4,773,313	100,356	3,010,680
Broiler Finisher	61,022	1,769,638	40,125	1,243,875
			20,457	593,253

Layer Grower	27,759	666,216	20,589	514,725
Layer Layer	215,524	4,957,052	150,124	3,602,976
Layer Layer-2	43,587	1,089,675	35,899	933,374
Layer Grower (Pellet)	18,722	486,772	8,985	242,583
Layer Starter (Pellet)	18,804	507,695	10,250	287,000
Sumali Starter	32,837	853,762	22,130	597,510
Sumali Grower	32,119	835,098	26,457	767,257
Total	1,639,437	49,320,143	1,321,528	42,132,145



Krisibide Feed Ltd.

Details of Trade Debtors

As at 30th June, 2021

Annexure-C

Party Name	Amount in Taka 2021	Amount in Taka 2020
Zone-1, Mymensingh		
Shena Enterprise	756,211	273,981
Zolok Traders	645,211	350,830
Haque Traders	312,451	19,222
Amin Traders	912,456	463,998
Zakir Traders	824,511	303,270
Shamshoddhoha Enterprise	604,014	447,418
Sharaf Enterprise	430,074	318,573
Agro Trading	562,145	164,247
Rohan Enterprise	23,983,002	17,765,187
Bahi Bahi Traders (Valuka).	2,976,788	2,205,028
Reta Feed Vandar	1,521,456	853,279
F S S Enterprise	855,214	551,445
Padma Poultry & Fisheries	2,354,211	1,236,539
Akota Fisherise	2,737,109	2,027,488
Hazi Mathsa Khamar.	3,102,976	2,298,501
Al-Amin Traders.	1,125,123	595,319
M/S Jahin Traders	634,251	398,408
Shahab Uddin Agro Firm	622,449	461,073
Alif Enterprise (Trisal)	1,323,653	980,484
M/S Muslim General Store	493	365
Moni Enterprise	1,254,123	733,892
Tangila Poultry & Fish Feed	56,522	41,868
Appel Agro Firm (Muktagacha)	376,214	201,000
Salma Beej Vander	9,565,908	7,085,858
M/S Rakib Poultry & Fish Feed	4,222,399	3,127,703
Nuha Fisheries, Valuka.	245,210	25,945
F.R Agro Farm	11,877	8,798
Moli Enterprise	321,541	142,216
Labid Traders	523,755	387,967
Biva Feed & Chicks Trishal	2,148,197	1,591,257
Habiba Poultry, Mymensingh	777,010	575,563
Ankur Krishi Unnayon Samobay	1,167,741	864,993
Rumin Poultry	576,762	427,231
Orpan Enterprise, Mymensingh	613,269	454,273
Vai Vai Agro Farm, Mymensingh	2,854,210	1,616,116
M/S Murad Enterprise	606,847	449,516
Mim Motsho Khamar, Fulbaria	1,361,683	1,008,654
M/S Maruf Enterprise, Fulbari	2,319,208	1,717,932
Gaforgaon Poultry, Gaforgaon	509,467	377,383
M/S Rakib Traders, Trishal	699,875	518,426
Nahar Bird House	640,262	474,268



Dado Poultry & Fish Feed	325,411	142,191
M/S Dream Project Corner, Mymensingh	5,292,332	3,920,246
Nahar poultry, Nandail	220,003	162,965
M/S Sonali Traders, Netrokona	661,365	489,900
Rahim Enterprise, Jamalpur	4,893,498	3,624,813
Samia Enterprise, Muktagacha	720,120	436,097
M/S Nishat Poultry, Jamalpur	5,479,766	4,059,086
M/S Saiful Enterprise, Sherpur	312,542	151,671
M/S Forazi Enterprise, Fulbaria	405,644	300,477
M/s Marzia Enterprise, Jamalpur	1,086,232	804,616
M/S Aysha Enterprise, Jamalpur	1,918,157	1,420,857
M/S Krishan Agro, Fulbaria, Mymensingh	2,905,771	2,152,423
M/S Ronju Enterprise, Fulbaria	344,529	255,207
M/S R. B Poultry & Fish Feed	769,892	570,290
Vai Bon Poultry	125,421	27,010
M/s Akota Poultry, Jamalpur	479,539	355,214
Sahon & Rony Poultry	19,756	14,634
M/S Bismillah Poultry, Jamalpur	354,627	262,687
Shopon Enterprise, Jamalpur	1,198,866	888,049
Seyam Enterprise	820,125	560,131
M/s Mir enterprise	667,178	494,206
Lokkho Enterprise	532,120	247,543
Nasim Enterprise	466,833	345,802
M/S Nugghor Entp. Fulbaria	666,881	493,986
M/S Chan Traders, Nalitabari	612,541	380,656
Piash Rice Store	664,987	492,583
Rakib Poultry Farm, Bhaluka	799,662	592,342
Mahi Enterprise, Jamalpur	1,028,870	762,126
Tashin Enterprise, Fulbaria.	521,421	299,400
M/S Zaman Traders, Mymensing	650,298	481,702
M/S Rony Enterprise, Jamalpur	550,120	331,617
M/S Monthaha Ent. Muktagacha	517,344	383,218
M/S Hasan Traders, Sherpur	520,773	385,758
Sub-Total	113,668,501	79,835,017

Zone-2, Gazipur		
Bismillah Rice Store	49,240	39,079
Bhaluka Poultry Feed & Med	63,664	50,527
Gowsiya Enterprise	41,709	33,102
Zesan Enterprise	96,151	76,310
Friend Poultry & Fish Feed	46,003	36,510
Kalam Traders	11,050	8,770
Munny Poultry Feed	1,524,122	1,038,695
M/S Alim Poultry Feed	512,450	406,706
Bismillah Enterprise	597,023	473,828
Md. Rukunuzzaman	605,774	480,773
Abir Poultry Feed, Norshindi	391,769	310,928
Star Poultry Tangail	421,331	334,390
Sadir Poultry Feed	638,783	506,971



Nurul Amin Kaligonj	14,993	11,899
Abid & Amjad, Chowrasta, Gazipur	5,780	4,587
Shefat Poultry, Gazipur.	789,270	626,405
Islam Traders, Gazipur.	663,393	526,502
Ekusha Poultry, Gazipur.	869,706	690,243
Two Star Poultry Gazipur	612,541	372,483
Ibrahim Traders, Kaligonj.	15,344	12,178
Shihab Poultry, Jirani Ashulia	521,932	414,232
Mow Enterprise, Chowrasta Gaz.	9,148	7,260
Arman Enterprise, Fulbaria, Mym	125,421	18,528
Adib Enterprise, Gazipur	120,255	18,703
Kamal Demer Arot & Feed Norsi.	119,241	45,447
M/S Joynal Poultry, Kapashia	250,124	47,288
Pollen Poultry, Kapasia.	129,211	23,458
Sumon-Rimon Poultry, Gazipur	112,590	89,357
M/S Zewel Enterprise, Dhaka.	166,569	132,198
Sadia Poultry, Kapasia, Gazipur	711,845	564,956
M/S Jisan Enterprises, Gazipur	569,400	451,905
Novelty Poultry, Mowna, Gazipur	630	500
Mahabub Poultry, Gazipur	420,150	176,967
M/S Tayba Traders, Gazipur	1,453	1,153
Bismillah Dairy Feed, Gazipur	653,551	518,691
Sub-Total:	11,881,615	8,551,529

Zone-3, Bogura		
Tangila Poultry, Bogra.	1,393,536	1,123,819
Showhag Traders, Bogra.	692,664	558,600
Habib Taders, Bogra.	611,284	492,971
Zidan Poultry, Bogra.	3,398,067	2,740,377
Khandokar Traders, Bogra.	960,013	774,204
Mirza Feed (Sadar Bogra)	93,754	75,608
Khan Poultry, Satbari Shahjadpr	776,184	625,955
Razib Poultry	472,690	381,202
Miskat Traders	1,049,158	846,095
Arnold Traders	732,225	590,504
Sonali Fashal	10,113	8,156
Sohan Traders	14,328	11,555
Sarkar Traders	532,120	317,574
Umme Kulsum	807,633	651,317
S.Ali Traders	1,092,286	880,876
Five Star	599,110	483,153
Zisan Traders	620,150	141,035
Maa Baba Traders	225,122	128,056
Shoyeb Poultry Network, Bogra	227,800	183,710
Faruk Beej Vander, Bogra	48,532	39,139
Mizanur Traders	260,123	119,296
B M Medical, Bogra	251,241	118,724
Provat Traders, Gaibandha	92,697	74,756
Jibon Poultry Feed & Medicine	411,988	332,248



M/S Maa Poultry Feed, Sirajgonj	451,334	363,979
Sifat Poultry, Sirajgonj.	586,035	472,609
Ha-Mim Traders, Bogra	496,219	400,177
Papiya Koyel Hatchery, Bogra	421,236	100,666
Niloy Traders, Bogra	308,761	249,001
Ma Poultry, Bogra.	24,237	19,546
Mahin Traders, Bogra	76,238	61,482
Mahmuda Poultry, Bogra.	235,570	189,976
Tin Bhai Poultry, Bogra	365,214	181,041
M/s Sarkar Traders, Sirajgonj	563,080	454,097
Bhai Bhai Poultry, Sirajgong	558,667	450,538
Valo Poultry, BograA	6,501	5,243
M/s Kazi Traders, Naogoan	3,534	2,850
Sub-total:	19,469,447	14,650,135

Zone-4, Rangpur		
M/S Tawhid Enterprise Kurigram	576,644	461,315
M/S Afjal Traders, Rangpur.	313,416	250,733
Sohel Traders, Burirhat, Rangpur	11,058	8,846
Bapari Krishigor	552,100	338,821
M/S Mahin Enterprise	1,451,813	1,161,450
M/S Rasel Traders	36,663	29,330
M/s. Shirajul Enterprise	741,211	451,789
M/S Allah Mohan Poultry, Rangpur	1,053,625	842,900
Pirgasa Agro Business Center	35,975	28,780
M/S Shakil Poultry, Rangpur	1,396,694	1,117,355
M/S A.R Traders	821,451	532,549
Sulaiman Traders	9,356	7,485
Rahman Traders	1,968,709	1,574,967
Manu Poultry	30,171	24,137
Biplob Traders	77,419	61,935
Dumar Poultry Network	1,550,210	916,245
Pritom Traders	654,210	127,004
Mayer Dua Poultry	9,409	7,527
Sadia Poultry	721,453	535,652
Riffat Poultry	312,451	199,655
Asa Poultry	654,210	324,032
Abu Bakar Siddik	3,065	2,452
Liakat Ali Patoary	1,653	1,322
Rahman Enterprise	31,118	24,894
Shuvo Poultry	821,451	597,307
Aqua Solution, Rangpur.	765,214	308,924
M/S New Poultry, Rangpur	1,001,955	801,564
M/S Romana Poultry, Rangpur	982,603	786,082
Shahrium Poultry, Gaibandha	2,443,423	1,954,738
Asha Poultry, Rangpur	721,145	364,528
Rejwan Traders, Rangpur.	811,256	649,005
Three Rotno Traders, Rangpur	621,451	306,602
Shadhin Traders, Gaibandha	652,311	303,955



Nayon Poultry Feed, Rangpur	2,235,204	1,788,163
Shohag Traders, Kurigram	362,145	212,349
Ma Ma Trade Int. Kurigram	522,100	141,675
J.K.M Dairy Zone, Rangpur	521,366	105,349
Protik Poultry, Rangpur	2,711,799	2,169,439
Shakib Poultry Farm, Rangpur	1,746,736	1,397,389
Ekhwan Traders, Rangpur	2,337,851	1,870,281
Rohama Agro & Hatchery, Rangpur	1,974,943	1,579,954
M R Trading, Rangpur	220,121	96,102
M/S Agro, Mithapukur, Rangpur	1,391,343	1,113,074
Standard Feed, Rangpur	3,321,044	2,656,835
Shahin Traders, Rangpur	621,322	423,919
M/S Shahjalal Traders, Rangpur	480,159	384,127
Nirjon Ruponty Poultry, Rangpur	581,809	465,447
Fatema Traders, Lalmonirhat	623,251	498,601
Jesmin Khaddo Vander, Rangpur	511,830	409,464
Sub-Total:	41,997,911	30,416,048

Zone-5, Satkhira		
Sales Centre- Satkhira	39,688	31,250
Rumpa Fish Feed Ltd.	339,090	267,000
Akorghata Poultry	2,751,078	2,166,203
Hiron Feed House	-	-
Fahim Traders	3,649,007	2,873,234
Sarder Traders (Billal)	3,401,022	2,677,970
Sydul Traders	3,146,318	2,477,416
Gozalia Feed House	238,704	187,956
Ghose Poultry Feed	131,604	103,625
Moon Enterprise	142,984	112,586
Mollik Enterprise	2,151,818	1,694,345
Reza Agro Farm	636,828	501,439
Kobir Poultry	2,369,243	1,865,546
Habibur Royichpur	1,726,372	1,359,348
Eva Enterprise	270,533	213,018
Babul Traders	234,142	184,364
Mattry Poultry Feed	243,114	191,428
Ataur Traders	186,108	146,542
Mahi Enterprise	301,163	237,136
Sunrise Enterprise, Satkhira	935,655	736,736
Shamol Fish Feed	632,841	498,300
Lutfor Poultry, Satkhira	114,013	89,774
K B A Poultry, Satkhira	98,664	77,688
Rupa Poultry, Satkhira	144,838	114,046
Joint Poultry, Satkhira.	1,203,187	947,391
Feroz Poultry, Satkhira	1,953,674	1,538,326
Satota Poultry Feed, Satkhira	158,811	125,048
Masud Poultry Feed, Satkhira	141,434	111,365
Mizanur Fish Feed, Satkhira	324,038	255,148
Vai Vai Enterprise, Satkhira.	1,286,605	1,013,075
Bokhari Agro Farm, Satkhira	388,981	306,284
M/S Sardar Ent. (Rafiqul),	768,769	605,330

Farhad Poultry, Satkhira	291,446	229,485
Sadia Nadia Poultry, Satkhira	382,487	301,171
Itu Poultry Farm, Satkhira.	654,460	515,323
Sk Poultry Feed, Satkhira	508,064	400,050
Tumpa Poultry Feed, Satkhira	1,686,927	1,328,289
Jononi Khaddo Vander, Satkhira	1,391,307	1,095,517
Ali Poultry Farm, Satkhira	759,461	598,001
Julekha Enterprise, Satkhira	829,201	652,914
Babu Fish Feed, Satkhira	152,756	120,280
Najmul Store, Satkhira	811,719	639,149
Molla Enterprise, Satkhira.	1,291,436	1,016,879
Varieties Fish, Satkhira	776,206	611,186
Mahir Enterprise, Satkhira	315,316	248,280
Usa Poultry Feed, Satkhira	1,219,556	960,280
Tajim Enterprise, Satkhira	825,633	650,105
Gaji Enterprise, Satkhira.	802,081	631,560
Babon Fish, Satkhira	758,153	596,971
Maruf & Marufa Poultry Feed	2,100,067	1,653,596
Raya Enterprise, Satkhira	300,975	236,988
Bhai Bhai Enterprise -2	518,715	408,437
Janab Ali Traders, Satkhira	234,939	184,991
Achia Poultry Feed & Farm	1,154,815	909,303
Munshi Mothso Khamar, Satkhira	449,263	353,750
Chondipur Agri. Feed House,	166,815	131,350
Sardar Poultry Feed, Nolta	381,958	300,754
Vai Vai Banijjo Vander	167,958	132,250
Rony Hatchery, Satkhira	159,385	125,500
Amena Store, Satkhira	26,638	20,975
Vai Vai Poultry (Shakra)	663,702	522,600
M/S Krishi Ghor, Satkhira	1,270	1,000
M/S Rahim Rahman Ent. Satkhira	302,514	238,200
Joyent Feed House-2, Satkhira	2,083	1,640
Bismillah Feed House, Satkhira	316,311	249,064
Sonali Agro Farm, Satkhira	318,686	250,934
Brothers Trade, Satkhira	168,647	132,793
M/S S K Enterprise, Satkhira	376,248	296,258
Sub-Total:	51,377,520	40,454,740

Zone-6, Comilla		
Mahi Enterprise	2,783,176	2,244,497
Suraya Poultry, Comilla.	10,741	8,662
Liza Poultry, Comilla.	32,489	26,201
Mayer Doa Poultry, Comilla.	635,660	512,629
M/S Krishi Panno, Comilla.	1,648,182	1,329,179
Nurul Huda, Comilla.	1,052,183	848,535
H. R Poultry, Comilla.	513,444	414,068
Nurjahan Poultry Comilla	455,834	367,608
Golam Sarwar	574,005	462,907
Md. Rasel Art	599,339	483,338
Md. Khokon	810,733	653,817
Bondhu Traders	134,249	108,265
Abul Hossain	155,191	125,154



S. Ali Enterprise	437,715	352,996
Jamal Hossain	38,671	31,186
Bhai Bhai Poultry	63,592	51,284
Fohaj Ahmed Dairy Farm, Comilla	1,002,453	808,430
Maa Traders, Comilla	133,579	107,725
Alom Traders, Comilla.	7,909	6,378
Grameen Poultry, Comilla.	280,807	226,457
Jafor Poultry Farm, Comilla	318,118	256,547
Ma Baba Dairy Farm, Comilla	629,482	507,647
Sharif Poultry Farm, Comilla	675,784	544,987
Towhid Medical Hall, Comilla	425,980	343,532
Tokio Poultry & Fish Feed, Cumi	463,105	373,472
M/S Hasan Poultry & Fish Feed	528	426
M/S Sohel Poultry Complex, Cum	633,479	510,870
Sub-Total:	14,516,428	11,706,797

Zone-7, Cox's Bazar		
Al-Modina Poultry Feed	32,490	25,992
Allah-Olla Hatchery	3,042,625	2,434,100
Shapla Agrovat	319,021	255,217
Wazedia Feed Center Cox.	433,008	346,406
M/S Zenith Poultry & Feed.	115,373	92,298
J H Enterprise, Chittagong	2,661,706	2,129,365
Voia Poultry	624,701	499,761
Baraitoli Enterprise Cox'S Bzr	884,205	707,364
M/S S.A Poultry & Fisheries Ctg	2,887,496	2,309,997
Popular Poultry & Fisheries Ctg	346,650	277,320
Maa Enterprise Chittagong	4,558,601	3,646,881
Momtaz Poultry & Medecine (Ctg)	404,606	323,685
N.K. Poultry & Fisheries (Ctg)	805,998	644,798
Mr. Sarwar Kamal (Chittagong).	1,006,159	804,927
M/S Al-Riad Enterprise Cox'S	1,675,739	1,340,591
M/S Johir Poultry & Medicine	303,363	242,690
Sonar Bangla Poultry, Cox'S Baz	554,704	443,763
Midway Hatchery & Fisheries	561,238	448,990
M/S Rahim Poultry, Cox'S Bazar	129,888	103,910
Modina Poultry, Dulahazra.	2,872,251	2,297,801
Aqua Cultural Farm	-	-
Jahangir & Sons (Cox'S Bazar)	1,237,579	990,063
Afif Poultry	98,481	78,785
Mr. Faruq Ahmed	10,613	8,490
Mr. Monir Hossain Cox'S Bazar	4,538	3,630
Mr. Mostaq Ahmed Cox'S Bazar	8,163	6,530
M/S Mostafa Enterprise Cox'S B	4,194	3,355
Mr. Rashed Cox'S Bazar	312,049	249,639
Chokoria Poultry Cox'S Bazar	1,121,660	897,328
Ramu Monosex, Cox'S Bazar	414,374	331,499
Mr. Jafor Alam Cox'S Bazar	145,498	116,398
Beximco Fisheries Cox'S Bazar	165,650	132,520
Abdur Rashid Cox'S Bazar	1,597,181	1,277,745



Sirajul Enterprise, Jessore	169,526	147,414
Motsho Khabar Vadar, Jessore	95,037	82,641
Gazi Motsho Khamar, Jessore	8,017	6,971
Halima Dairy Farm, Jessore	670,903	583,394
Alif Feed Complex, Jhenaidah	47,712	41,489
Pentu Dairy Farm, Magura	47,563	41,359
Shuvo Poultry Feed, Meherpur	38,965	33,883
M/S Abdullah Traders	567,120	493,148
Sub-Total:	4,059,635	3,530,117

Zone- 10 Barishal		
Chashi Agro & Feed Ltd. Bhola	686,734	654,032
Sub-Total:	686,734	654,032

Zone-11 Sylhet.		
M/S S.R Agro (Sylhet)	17,746	15,431
M/S Abida Poultry (Sylhet)	208,114	180,969
Naibil Poultry, Sylhet	466,848	405,955
Roma Enterprise	49,098	42,694
Shahjalal Poultry	10,075	8,761
Rahat Poultry, Sylhet.	404,639	351,860



Shah Milon Poultry, Sylhet.	733,805	638,091
Sub-Total:	1,890,325	1,643,761

Zone-12, Tangail.		
Rasel Poultry Feed, Tangail.	9,921	8,553
M/S Mizan Poultry, Tangail.	117,416	101,221
Hazi Traders, Tangail, Mym	3,322,050	2,863,836
Mastar Enterprise, Fulbaria	1,636,689	1,410,939
Fatema Layer Farm, Fulbaria	353,065	304,366
Mitaly Traders, Tangail	95,004	81,900
Afrin Poultry Farm (Tangail)	395,710	341,129
Ma Poultry Farm, Fulbaria.	594,074	512,133
Sarkar Traders, Tangail.	293,184	252,745
Hijol, Nirob Poultry. Tangail	265,469	228,853
Bismillah Layering & Fisheries	219,612	189,321
Sinha Enterprise, Tangail	581,704	501,469
Vai Bon Ent. (Member), Fulbaria	801,717	691,135
M/S Mariya Enterprise, Fulbaria	1,535,327	1,323,558
M/S Dui Vai Traders, Fulbaria	133,772	115,321
M/S Leyakot Traders, Fulbaria	18,090	15,595
M/S Akota Poultry Feed, Tangai	185,209	159,663
Vai Bon Poultry, Kandaniya-2	494,578	426,360
Sub-Total:	11,052,593	9,528,097

Zone-13 Feni		
Bhuiyan Poultry, Feni	181,967	159,620
Chishtia Poultry House, Feni	26,179	22,964
Zara Poultry, Barayarhat.	45,536	39,944
M/S Saddam Enterprise	8,777	7,699
Bismillah Multi Farm	35,821	31,422
Ataulla Hamidi Poultry, B.Baria	142,465	124,969
Ma Enterprise	97,672	85,677
M/S Motizahan Agro Complex	335,916	294,663
Masuk Poultry Feed	102,364	89,793
Adila Bin Khalil Feed	204,306	179,216
M/S Alam Poultry&Medicine	18,831	16,518
Mayer Doya Traders	679,651	596,185
M/S Shahadat Ent.	414,691	363,764
Kazi Fisheries, Feni	165,480	145,158
M/S Nil Enterprise	481,867	422,690
M/S Noof Enterprise	354,737	311,173
Riaz Poultry Home	459,661	403,211
M/S Bhuiyan Ent.	18,709	16,411
Sub-Total:	3,774,628	3,311,077

Zone-14 Khulna		
M/S Khokon Store, Kaliganj	-	-



M/S Dalia Poultry & Fish Feed	461,803	439,812
Sub-Total:	461,803	439,812

Zone-15 Bagerhat		
Ruhit Poultry	562,219	540,595
Kartik Enterprise	399,230	383,875
Satota Poultry, Bagerhat.	18,980	18,250
M/S Fair Enterprise, Khulna	3,463	3,330
Arosh Poultry Khabar, Bagerhat	5,434	5,225
M/S Robi Enterprise, Bagerhat	653,823	628,676
Sub-Total:	1,643,149	1,579,951

Zone-16 Kishorgonj		
Romiz Uddin Poultry, Kishorgonj	199,987	188,667
Alif Poultry Feed & Medicine	205,160	193,547
Tuhin Poultry Feed & Medicine	110,890	104,613
Mrs. Lubna Poultry, Kishorgonj	377,035	355,693
Sub-Total:	893,071	842,520

Intercompany Receivable		
Krishibid Poultry Ltd.	37,347,855	50,334,477
Krishibid Salt Ltd.	-	-
Krishibid Fisheries Ltd.	-	-
Krishibid Trading Corporation	426,341	-
Sub-Total:	37,774,196	50,334,477

Others Party		
Pran Agro Business Ltd.	697,769	513,508
Lotus Feed	1,125,411	301,945
Sun Moon Agro Feed	1,025,132	528,248
Mondol Feed	1,524,123	525,218
Super Fair Feed	1,001,616	910,560
Fida Feeds Limited	1,059,212	962,920
Farmers Agro Feed	912,032	400,620
Asia Feed	13,877	12,615
Sarker Feed	1,452,136	542,327
Sohel Motsho Khamar	921,456	592,199
Oppo Feed	1,125,632	180,821
Max Feed	912,365	420,061
Monowara Motsho Khamar	821,456	326,770
Sumon Motsho Khamar	13,968	12,698
Safin Motsho Project	1,245,321	519,777
Pushti Feed	1,025,321	597,993
Bhaluka Feed	821,456	340,906
Sowat Feed Ltd.	721,456	433,347
Khadija Poultry & Fish Feed	654,210	277,125
Agro Industrial Trust (AIT)	-	30
Azom Feed	1,625,412	652,112



Akondo Feed	1,524,123	499,162
K.B. Agro Feed	1,025,632	396,425
Sonar Bangla Feed	721,456	482,277
Nabi Agro Feed	812,451	235,855
Miner Feed	921,451	376,388
Hyder Feed	1,025,124	432,679
Boiragi Feed	-	640
Kajol Feed	-	76
Maysha Feed Ltd.	821,457	374,700
Jamil Feed Ltd.	724,120	432,752
Unique Feed	1,245,100	432,694
Modina Feed	921,451	299,487
Satez Feed	725,410	299,174
Talukder Feed	625,410	309,147
Khokon Feed	1,025,120	432,689
China Bangla Feed	825,120	430,429
Progoti Feed	921,451	453,919
B. M Feed	445,210	228,070
X Press Feed	912,541	229,365
Gold Age	2,149,285	1,953,895
Modina Trading Corporation	1,025,123	300,000
Dhaka Trading Ltd.	1,512,321	1,491,007
H. A Shah Dairy Farm	130,159	118,326
M/S. Rahman Traders Ltd.	-	520
M. H Enterprise	2,254,210	3,502,662
Tazan Agro	1,412,451	1,341,400
Orange Hub Impex Ltd	812,055	2,018,137
Rahmania Trading Corporation	1,245,210	878,000
Root Agro	1,715,210	1,244,843
J. M Trading	812,159	1,247,922
Aden Trade Ltd.	2,012,054	829,876
S. P. R Trading	1,824,150	780,861
Taj Enterprise	1,824,120	273,620
Jm Traders	2,145,120	839,913
Daynamic Agro	5,551	5,046
Ababil Feed & Hatchery	1,025,120	347,326
Seaco Pvt Ltd.	1,228,823	673,433
Sub-Total:	57,055,107	33,244,515
Gross Total:	425,440,108	334,569,929



**Krishibid Feed Ltd.
Details of Trade Creditors
As at 30th June, 2021**

		<i>Annexure- D</i>
Party Name	Amount in Taka 2021	Amount in Taka 2020
Ltd.	69,593	61,752
Ltd.	-	64,780
Traders.	292,312	531,476
Health Ltd.	277,907	505,285
se.	295,209	536,744
ance	867	1,577
Ltd.	5,221	9,493
Manu. Indus. Ltd.	424,827	772,413
se	560,120	1,752,747
Limited	40,842	74,259
se	98,992	179,986
	134,989	245,434
se	242,510	804,496
Traders	277,015	503,664
vet Ltd.	6,038	10,979
International	389,018	707,306
International	32	58
Traders	153,982	279,967
als	177,265	322,300
	162,263	295,023
vet Ltd.	5,500	10,000
Enterprise	59	108
Enterprise	95	173
ers	381,507	693,649
s Trading Cor.	337	613
Food Industries Ltd.	466,325	1,749,786
	96,672	175,767
ander	520,341	1,873,673
& Muri Mill	2,137	3,886
Poultry Farm	135	246
	387,417	704,395
Oil & Animal Feed	11	20
International	483,450	879,000
Enterprise	172,029	312,780
International	721,546	4,249,199
Fibre Ltd.	343,178	623,960
adesh	500,000	1,858,672
Industries Ltd.	246,018	447,306
na Traders	555,073	1,009,224
erative Society Ltd	805,644	1,880,195
Enterprise	556,806	1,012,374
	556,995	1,012,718
Biotech	283,338	515,160
Enterprise	264,474	480,861
na O Oshud Biponi	73,150	133,000
Enterprise	99,724	181,316
Enterprise	233,619	424,761

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Krishibid Feed Ltd.
Details of Trade Creditors
As at 30th June, 2021

Party Name	Amount in Taka 2021	Annexure- D
		Amount in Taka 2020
Cement Ind. Ltd.	191,179	347,599
Corporation	2,310	4,200
Enterprise	22,290	40,528
Enterprise	678,950	2,142,260
Poultry & Dairy Madicin	2,937	5,340
Animal Health	261,869	476,126
Feed	93,604	170,189
Bearing Senter	17,600	32,000
Agro Limited	15,012	27,295
Enterprise	158	288
Trading Co.	96,152	174,822
Enterprise	24,663	44,841
Trade International	21	39
Agrovet Limited	44	80
Enterprise	338,596	670,146
Store Ltd.	420,369	1,928,502
Total Taka:	13,530,340	33,956,836



For the year ended 30th June, 2021

Month	Layer (TK)	Broiler (TK)	Sinking(TK)	Floating (TK)	Cattle (TK)	Shrimp (TK)	Annexure -E Total (TK)
July-2020	15,024,132	25,021,456	9,548,120	17,524,150	7,524,821	4,025,136	78,667,815
August-2020	14,721,450	18,521,456	12,025,145	17,025,147	9,854,210	1,245,160	73,392,568
September-2020	10,945,210	12,625,145	9,584,123	28,524,153	8,524,789	1,124,510	71,327,930
October-2020	16,521,258	19,524,156	9,812,456	18,025,147	9,587,126	3,521,457	76,991,600
November-2020	27,854,126	29,512,326	12,045,123	22,030,125	12,025,124	7,521,041	110,987,865
December-2020	25,012,478	29,012,546	9,828,452	22,632,456	12,564,789	7,421,562	106,472,283
January-2021	24,521,987	18,025,147	8,124,569	23,521,478	9,925,189	542,103	84,660,473
February-2021	19,512,654	21,045,789	9,845,213	13,524,120	12,065,241	1,452,987	77,446,004
March-2021	29,542,103	19,524,789	7,523,156	9,845,210	12,563,246	452,187	79,450,691
April-2021	29,612,320	18,521,658	9,812,789	8,254,120	12,625,783	920,154	79,746,824
May-2021	21,045,258	19,025,654	9,925,789	11,020,156	13,025,147	745,210	74,787,214
June-2021	19,025,412	18,796,254	12,545,632	17,521,542	130,258,419	1,744,869	199,892,128
Total	253,338,388	249,156,376	120,620,567	209,447,804	250,543,884	30,716,376	1,113,823,395



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Name of Company	Name of the Common Directors	Relationship	Nature of transaction	Amount as on		Transaction during the Year		Amount as on
				01.07.2020		Addition	Adjustment	30.06.2021
Glorious Lands & Developments Ltd.	Dr. Md. Ali Afzal	Common Directors	Investment	1,000,000	-	-	-	1,000,000
Krishibid Fisheries Ltd.	Dr. Md. Ali Afzal			2,000,000	-	-	-	2,000,000
Krishibid Tours & Travels Ltd.	Dr. Md. Ali Afzal			2,000,000	-	-	-	2,000,000
Krishibid Multipurpose Co-Operative Society Ltd.	Dr. Md. Ali Afzal			10,000	-	-	-	10,000
Krishibid Security And Services Ltd.	Dr. Md. Ali Afzal			1,000,000	-	-	-	1,000,000
Krishibid Packaging Ltd.	Dr. Md. Ali Afzal			1,000,000	-	-	-	1,000,000
Krishibid Food & Beverage Ltd.	Dr. Md. Ali Afzal			1,000,000	-	-	-	1,000,000
Krishibid Seed Ltd.	Dr. Md. Ali Afzal			7,500,000	12,000,000	-	-	19,500,000
Krishibid Filling Station Ltd.	Dr. Md. Ali Afzal			1,500,000	-	-	-	1,500,000
Krishibid Poultry Ltd.	Dr. Md. Ali Afzal			50,334,477	5,319,031	18,305,653	-	37,347,855
Krishibid Salt Ltd.	Dr. Md. Ali Afzal		Receivable	-	-	-	-	-
Krishibid Fisheries Ltd.	Dr. Md. Ali Afzal			-	-	-	-	-
Krishibid Firm Ltd.	Dr. Md. Ali Afzal			-	-	-	-	-
Krishibid Trading Corporation	Dr. Md. Ali Afzal			-	-	-	-	-
				(287,884)	7,719,125	7,004,900	-	426,341

Terms and condition including whether they are secured, and the nature of consideration to be provided in settlement and details of any guarantees given or received

Sl. No.	Particulars	30.06.2021
01	MD'S Remuneration	1,808,500
02	Directors board meeting attendance fee	34,500
03	Any other perquisites or benefits in cash or in kind stating, approximate money value where applicable	-
04	Other allowances and commission including guarantee commission	-
05	Salaries	17,504,870
06	Bonus	1,022,102
07	Pensions	-
08	Gratuities	-
09	Payments from a provident funds, in excess of own subscription and interest thereon	-



D

Krishibid Feed Ltd.

Share Holding Position

As on 30th June, 2021

Annexure -G

Name	2021 Shares	2020 Shares
Krishibid Firm Ltd.	3,750,000	6,900,000
Glorious Land and Developments Ltd.	1,173,300	1,173,300
Krishibid Properties Ltd.	1,183,300	1,183,300
Krishi Foundation.	1,173,300	1,173,300
Krishibid Multipurpose Co-operative Society Ltd.	1,150,000	1,150,000
Dr. S.M. Khorshed Alam	150,000	150,000
Sayed Saleha Begum	150,000	150,000
Prof. Dr. Md. Abdus Satter	150,000	150,000
Md. Farque Ahmed	150,000	150,000
Md. Kaoser Uddin	150,000	150,000
Md. Golam Azam	150,000	150,000
Prof. Dr. Md. Mostofizur Rahman	1,150,000	150,000
Dr. Md. Nazrul Islam	150,000	150,000
Nusrat Karim Luna	150,000	150,000
Md. Rezaul Karim Khan	150,000	150,000
Annat Ara	150,000	150,000
Dr. Md. Abul Kashem Khan	150,000	150,000
Mhaj Abul Kashem	150,000	150,000
Mrs. Rokeya Khatun	150,000	150,000
Sabiha Khatun	150,000	150,000
Dr. Md. Obaidul Islam	150,000	150,000
Dr. Md. Musherraf Husain	1,150,000	150,000
Mrs. Nigar Sultana	150,000	150,000
Sabera Zaman	150,000	150,000
Md. Alimur Rahman	150,000	150,000
Anika Anzuma	150,000	150,000
Marufa Yesmin	150,000	150,000
Annat Ara	150,000	150,000
Dr. Md Afsar Ali	150,000	150,000
Prof. Dr. Md. Abdul Mojib	150,000	150,000
Golam Mohiuddin	150,000	150,000
Mohiuddin Mostafa	150,000	150,000
Dr. Md. Alamgir Kabir	150,000	150,000
Delara Parvin	150,000	150,000
Dr. M. Abdul Momin	150,000	150,000
Kaji Sadia Zaman	150,000	150,000
Prof. Dr. Mostafa Ali Reza Hossain	150,000	150,000
MD. Siddikur Rahman	150,000	150,000
Md. Mosaddak Ali	150,000	150,000
Dr. Md. Shahidul Haque	150,000	150,000



Aminul Islam	150,000	150,000
Dr. Md. Alimul Islam	150,000	150,000
Mrs. Mahabuba Islam	150,000	150,000
Most. Farhana Khanam Mokter	150,000	150,000
SEAF Ventures Management Limited.	150,000	150,000
Dr. Md. Arshad Hossain	150,000	150,000
Mrs. Mazedha Khatun	150,000	150,000
Shah Abdul Hye	150,000	150,000
Dr. Abdul Hamid	150,000	150,000
Mr. Abdur Rab Khan	150,000	150,000
ABACI Investments Limited (MDA)	7,328,000	7,928,000
Mohammad Rehan Uddin Bhuiyan	50,000	50,000
Abul Kalam Mohammad Oliuzzaman	100,000	100,000
Shahed Ahmed	100,000	100,000
Md. Arafat Shams	150,000	150,000
Md. Sirazum Munir	100,000	100,000
Lutfur Rahman	200,000	200,000
Abu Solaman Md. Sohel	50,000	50,000
Md. Zakir Hossain	150,000	150,000
Sosanta Kumar Podder	150,000	150,000
Md. Zia Uddin Thakur	150,000	20,100
Mohammed Nasir Ullah	100,000	100,000
Dr. Abul Khair	1,000	1,000
Dr. Md. Mustafa Kamal	1,000	1,000
S.M Ekramul Haque	1,000	1,000
Dr. Rezaur Rahman Khan	1,000	1,000
Prof. Dr. M.A Halim Khan	1,000	1,000
Dr. Md. Mehadi Hasan	1,000	1,000
Prof. Dr. Md Hazrat Ali	1,000	1,000
Dilara Akhtar	1,000	1,000
Abu Musa Mohammad Tareqe	1,000	1,000
Md. Sadek Ahmed	1,000	1,000
Md. Monjur Hossain	1,000	1,000
Mst. Dilruba Khanam	1,000	1,000
Md. Hossni Amin	1,000	1,000
Shaikh Mostafa Zaman	1,000	1,000
Noor - E - Mahbuba	1,000	1,000
Noor -E- Mahjura	1,000	1,000
Shehra Syed	1,000	1,000
Md. Benojir Alam	1,000	1,000
Prof. Md. Nazrul Islam	1,000	1,000
Md. Robiul Islam Khan	1,000	1,000
Md. Saiful Kuddus	1,000	1,000
Md. Abu Taher	1,000	1,000
Dr. Dinabandhu Pandit	1,000	1,000

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Dr.Md. Elahi Baksh	21,000	1,000
Moshiul Alam	1,000	1,000
Hasan Nazib Mahmud	1,000	1,000
Md. Farid Uddin	1,000	1,000
Dr. Md. Ali Azgar Khan	1,000	1,000
Md. Abdul Mannan	1,000	1,000
Manira Sultana	1,000	1,000
Sarwar Jahan	1,000	1,000
Md. Abul Hossain	1,000	1,000
Mrs. Majeda Begum	1,000	1,000
Mrs. Rezina Yeasmin	1,000	1,000
Md. Md. Shafiqur Aktar	1,000	1,000
Dr. Md.Abdul Quddus	1,000	1,000
Mr. Firoz Ahmad	1,000	1,000
A.S.M Iqbal Kabir	1,000	1,000
Md. Delware Hossain	1,000	1,000
Md. Mosharof Hossen Sarkar	1,000	1,000
Kazi Sharif Uddin Mohmud	1,000	1,000
Dr. Md. Ilias Hossain	1,000	1,000
A. M Anisur Rahaman	1,000	1,000
Mrs. Shaila Borhan	1,000	1,000
Mir Shahadat Hosain	1,000	1,000
Md. Mojammel Hoque	1,000	1,000
Dr. Zahirul Haque Khandakar	1,000	1,000
Dr. Md. Ismail Hossain	1,000	1,000
A.S.M Mahfuz	1,000	1,000
Mohammad Shahjahan Monjil	1,000	1,000
Afroz Jahan Begum	1,000	1,000
Abu Musa Md. Talimur Reza	1,000	1,000
Md. Ashraf Ali	1,000	1,000
M. Sayeed Ali	1,000	1,000
Humayun Kabir	1,000	1,000
Prof. Dr.Md. Ismail Hossain	451,100	1,000
Dr. AKM Abdul Hannan Bhuiyann	1,000	1,000
Prof. M. Mofazza Hossain	1,000	1,000
Dr. Md. Mohi Uddin	1,000	1,000
Md. Enamul Hoque	1,000	1,000
Rashida Begum Sampa	1,000	1,000
Kazi Abdul Gafur	1,000	1,000
Md. Hossain Ali	1,000	1,000
Abu Naser Md. Shahidul Alam	1,000	1,000
Md. Aziz Ahmed	1,000	1,000
Mrs. Israt Chowdhury	1,000	1,000
Prof. Md. Golam Mortuza	1,000	1,000
Prof. Dr. Khandaker Md. Mostafizur Rahman	1,000	1,000
Dr. Muhammad maasroor Ali	1,000	1,000
Laily Begum	1,000	1,000
Md. Ariful Islam	1,000	1,000
Md. Arif Khan	1,000	1,000
Fatima Farid	1,150,000	-
Total	27,500,000	27,500,000