

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 30 June 2022, 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.

In our opinion, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Company as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) where practicable, the Companies Act 1994, the Securities and Exchange Rules 1987 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matters

Without qualifying our opinion, we draw attention on the matters disclosed:

1. During the audit at the company, we noted that the company made some payments against purchase and expenses in cash mode instead of A/C payee cheque or bank transfer which indicates violation of Income tax ordinance 1984 guideline.
2. Depreciation methods, useful lives & residual value should be reviewed annually and adjusted if appropriate. During the year the company's did not review its PPE rate of depreciation.

Indicate that the auditor's opinion is not modified in respect of the matter emphasized

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statement of the current period. 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.

Risk	Our response to the risk
Revenue recognition	
<p>During the year, the Company recognized sales turnover of BDT 971,342,889 which has decreased by BDT 142,480,506 as compared with previous year.</p> <p>Sales revenue recognized by the Company as per IFRS: 15, 'Revenue from Contracts with Customers' & Company Policy. Revenue is recognized based on point of delivery and when relevant performance obligations are satisfied. The company adopted IFRS: 15 'Revenue from Contracts with Customers' as continued from last year.</p> <p>We considered sales revenue as an item of significant audit areas during our audit because of its predominance in determining the financial performance of the Company. Sales includes cash collection from customers.</p>	<p>Our audit procedures included the following to test the design and operating effectiveness of key control focusing on:</p> <ul style="list-style-type: none"> ➤ Segregation of duties in invoice creation and modification. ➤ Timing of revenue recognition considering step by step procedure. <p>Our substantive procedures in relation to revenue recognition and measurement comprise the following:</p> <ul style="list-style-type: none"> ➤ Obtaining understanding and documenting the process of revenue recognition and measurement followed by the Company. ➤ Tracing performance obligations stipulated and contract value in the contract with invoice and delivery challan issued to evaluate point of recognition and measurement. ➤ Testing occurrence and accuracy of sales revenue recognized by inspecting source documents such as contract made with the customer, delivery challan and VAT challan. ➤ Assessing accuracy and comparing revenue recognized during the year with VAT returns submitted to VAT authority; ➤ Finally assessing the appropriateness and presentation of disclosure notes with IFRS 15: Revenue from contracts with customers.
See note no. 20, Revenue in the financial statements	
Valuation of closing inventories	
<p>Closing inventories aggregating to BDT 333,090,975 was recognized in the statement of financial position as on 30 June 2022. Compared with previous year, this has</p>	<p>Our audit responses comprise the following procedures:</p> <ul style="list-style-type: none"> ➤ Evaluating the design and implementation of key inventory

<p>decreased by BDT 83,176,642.</p> <p>Closing inventories were all held at factory premises of the Company. Since determining valuation of these inventories involves management judgements which results in estimation uncertainty, we considered this an area of significant audit attention to be emphasized during the audit.</p>	<p>control operating across factory premises.</p> <ul style="list-style-type: none"> ➤ Attending and observing the physical inventory at the reporting date. ➤ Evaluating compliance with instructions of management count procedures during the count. ➤ Inspecting physical stock counting report as on 30 June 2022 and reconciling count results to closing inventories listings and performing test count on selected items to test completeness, accuracy and existence of inventories. ➤ Reviewing composition of cost of inventories comprising raw materials, work-in-process and finished goods and comparing net realizable value on selected samples to test their valuation.
<p>See note no. 6, Inventories in the financial statements</p>	
<p>Property, plant and equipment</p>	
<p>Property, plant and equipment (PPE) was carried at BDT 983,816,659 representing over 40% of total assets of the company as on 30 June 2022. The company reported addition to PPE of BDT 331,347,448 during the year.</p> <p>Property, plant and equipment (PPE) are subject to recognition and measurement criteria only after satisfactorily meeting relevant requirement as per IAS 16.</p> <p>The company is also required to perform assessment for impairment when there is condition which suggests indication of assets being impaired.</p>	<p>Our audit procedures performed during the audit to address the risks identified consist of the following:</p> <ul style="list-style-type: none"> ➤ Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation. ➤ Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment. ➤ Inspecting supporting documents against the acquisition of PPE made during the year to test their accuracy, valuation and ownership in the financial statements. ➤ Assessing the appropriateness and presentation of disclosures

	notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.
See note no. 3, Property, plant and equipment in the financial statements	
Measurement of current year income tax and deferred tax	
<p>During the year, the Company recognized current year income tax of Tk. 2,914,100 and deferred tax Tk. 4,327,830 respectively in the statement of profit or loss and other comprehensive income. Both of these expenses have increased significantly compared to corresponding expense recognized in the last year.</p> <p>Determination of both current year income tax and deferred tax involves compliance with the Income Tax Ordinance (ITO) 1984 and latest finance act along with IAS 12: Income Tax.</p>	<p>Our audit responses adopted during the audit to address the risk identified comprise the following:</p> <ul style="list-style-type: none"> ➤ Obtained and documented management procedures involved in determining both current year income tax and deferred tax. ➤ Obtained understanding and reviewed relevant section of the ITO and SRO to test the accuracy of rate applied by the Company. ➤ Reviewed rate of depreciation used in determining tax depreciation in compliance with the latest finance act which is used to determine taxable profit and deferred tax. ➤ Re-performed detailed calculation of current year income tax and deferred tax as given by the Company. ➤ Inspected latest assessment order completed and compared amount of tax paid by the Company with amount recognized in the financial statements.
See note no. 19 & 14.01, income tax & deferred tax expenses in the financial statements	
Bank Loan	
<p>As refereed note no 13 & 15 in the financial statement the company recognized Long Term Borrowings of BDT 249,884,247 and Short-term Borrowings of BDT 1,127,367,892 respectively at their reporting date.</p> <p>Loan liability borrowings from bank were considered s key audit matter because this external form of credit facilities availed by the company require fulfillment of several terms and require fulfillment of several</p>	<ul style="list-style-type: none"> ➤ Our substantive audit procedure adopted during the audit includes the following test or details ➤ Inspecting relevant board minutes in support of bank loan reported in the financial statement. ➤ Agreeing outstanding balances with confirmation letter received from the bank.

terms and conditions as mentioned in loan sanction letter issued by lending bank.

- Agreeing finance costs charged by the company with loan statements provided by bank to test accuracy and completeness of expenses in relation to bank loan

Other Matter

Due to the outbreak of global pandemic "Covid-19" declared by the World Health Organization (WHO) and subsequent spread of the virus resulting in deteriorating situation in Bangladesh during the conduct of audit at the company, our audit procedures were mainly tailored to the material areas of the financial statements with more emphasis placed on obtaining documentary evidence from the company and testing their accuracy using the online platforms and limited physical verification to avoid the risk of getting contacted the virus and safety of audit team members.

Other Information

Management is responsible for the other information. The other information comprises all the information in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations 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. The companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management factions of the company

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded 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.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and event in a manner that achieves fair presentation.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial statements. We are solely responsible for our audit opinion.

We communicated 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 identified during our audit.

We also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicated 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 determined those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined 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.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, and the Securities and Exchange Rules 1987 and relevant notifications issued by Bangladesh Securities and Exchange Commission, we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts and records 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, Statement of Profit or Loss and Other Comprehensive Income of the Company dealt with by the report are in agreement with the books of account and returns;
- d) The expenditures incurred were for the purposes of the Company's business.
- e) The company adopted IFRS: 15 'Revenue from Contracts with Customers' & IFRS 16: 'Leases' as continued from last year.

Dated, 24th January, 2023
Place: Dhaka



MD SELIM REZA FCA FCS
ENROLL: 0939
ARTISAN

Chartered Accountants
DVC: 2302140939AS613060

KRISHNABID FEED LIMITED

801, Begun Rokeya Sharani, Kazi Para, Mirpur. Dhaka

ARTISAN

CHARTERED ACCOUNTANTS

Statement of Financial PositionAs at 30th June, 2022


Particulars	Notes	Amount in Taka	
		30-Jun-22	30-Jun-21
ASSETS			
Non-Current Assets			
Property, Plant and Equipment- Carrying Amount	3.00	983,816,659	672,422,398
Capital Work- In- Progress	4.00	37,254,878	7,249,128
Investment	5.00	26,710,000	29,010,000
Total Non-Current Assets		1,047,781,537	708,681,526
Current Assets			
Inventories	6.00	333,090,975	416,267,617
Trade and Other Receivables	7.00	517,493,348	425,440,108
Advance Against Land and Flat Purchase	8.00	322,798,079	434,968,579
Advances, Deposits and Prepayments	9.00	209,945,881	112,021,008
Cash and Cash Equivalents	10.00	14,955,841	32,587,603
Total Current Assets		1,398,284,125	1,421,284,915
TOTAL ASSETS		2,446,065,661	2,129,966,441
SHAREHOLDER'S EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	11.00	495,000,000	275,000,000
Retained Earnings	12.00	229,868,787	236,831,704
Total Shareholder's Equity		724,868,787	511,831,704
Non-Current Liabilities			
Long Term Borrowings	13.00	198,939,888	224,758,461
Deferred Tax Liability	14.00	42,768,602	38,440,772
Total Non-Current Liabilities		241,708,490	263,199,233
Current Liabilities			
Current Portion of Long Term Loan	13.00	50,944,359	24,920,222
Short Term Borrowings	15.00	1,212,367,892	1,076,249,378
Trade Payables	16.00	4,390,901	13,530,340
Dividend Payable		49,500,000	-
Other Payables	17.00	159,365,343	236,149,925
Income Tax Provision	18.00	2,919,890	4,085,638
Total Current Liabilities		1,479,488,384	1,354,935,504
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		2,446,065,661	2,129,966,441
Net Assets Value (NAV) Per Share	27.00	14.64	18.61

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


 Managing Director


Director


 Company Secretary


 CFO

Signed as per annexed report on even date.

 Place: Dhaka
 Date: 24 January, 2023


ARTISAN
 Chartered Accountants


KRISHIBID FEED LIMITED

101, Begun Rokeya Sharani, Kazi Para, Mirpur, Dhaka

ARTISAN

CHARTERED ACCOUNTANTS

Statement of Profit or Loss and other Comprehensive Income
For the Year ended 30th June, 2022

Particulars	Notes	Amount in Taka	
		30-Jun-22	30-Jun-21
Sales Revenue	20.00	971,342,889	1,113,823,395
Cost of Goods Sold	21.00	(718,371,254)	(823,835,921)
Gross Profit		252,971,635	289,987,474
Less: Operating Expenses		(62,017,840)	(62,513,526)
Administrative Expenses	22.00	(39,905,925)	(38,880,598)
Selling and Distribution Expenses	23.00	(22,111,916)	(23,632,927)
Operating Profit		190,953,795	227,473,949
Finance Expenses	24.00	(138,679,752)	(166,221,179)
Other Income		-	11,954
Net Profit Before WPPF		52,274,043	61,264,725
Contribution to WPPF	25.00	(2,489,240)	(2,917,368)
Income Profit Before Income Tax		49,784,803	58,347,357
Income Tax Expenses		(7,247,720)	(8,528,430)
Current Tax	19.00	(2,919,889)	(4,085,638)
Deferred Tax	14.01	(4,327,830)	(4,442,792)
Net Profit After Tax		42,537,083	49,818,927
Total Comprehensive Income for the Year		42,537,083	49,818,927
Earnings Per Share (EPS) for the Year	26.00	1.01	1.81

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


Managing Director


Director


Company Secretary


CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 24 January, 2023


ARTISAN
Chartered Accountants



KRISHIBID FEED LIMITED

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

ARTISAN

CHARTERED ACCOUNTANTS

Statement of Changes in Equity
For the Year ended 30th June, 2022

Particulars	Amount in Taka		
	Ordinary Share Capital	Retained Earnings	Total Equity
Balance as at July 01 2021	275,000,000	236,831,703	511,831,703
Profit for the year	-	42,537,083	42,537,083
Dividend Expense	-	(49,500,000)	(49,500,000)
New issue during the year	220,000,000	-	220,000,000
Closing Balance as at June 30, 2022	495,000,000	229,868,788	724,868,788

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

Particulars	Amount in Taka		
	Ordinary Share Capital	Retained Earnings	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
Share issued during this year	-	-	-
Closing Balance as at June 30, 2021	275,000,000	236,831,703	511,831,703

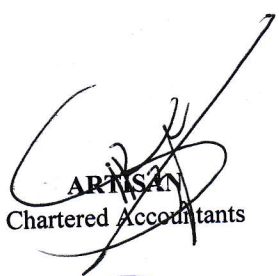
The accompanying notes form an integral part of these financial statements.


Managing Director
Director

Company Secretary

CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 24 January, 2023

ARTISAN
 Chartered Accountants


KRISHIBID FEED LIMITED

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

ARTISAN

CHARTERED ACCOUNTANTS

Statement of Changes in Equity
For the Year ended 30th June, 2022

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New issue during the year	220,000,000	-	220,000,000
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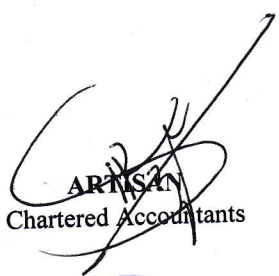
The accompanying notes form an integral part of these financial statements.


Managing Director
Director

Company Secretary

CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 24 January, 2023

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, 2022

Particulars	Notes	Amount in Taka	
		30-Jun-22	30-Jun-21
A. Cash Flows from Operating Activities :			
Cash Received from Customers		879,289,649	1,022,965,170
Payment to Suppliers		(804,061,592)	(906,806,695)
Payment to Employees & others		(60,516,443)	(34,369,694)
Payment for other expenses		-	(71,597,658)
Cash generated from operations		14,711,614	10,191,123
Income Tax paid		(3,105,003)	(6,438,156)
Net Cash Generated from Operating Activities		11,606,611	3,752,967
B. Cash Flows from Investing Activities :			
Acquisition of Property, Plant and Equipment		(219,176,948)	(38,600,539)
Investment		2,300,000	(12,000,000)
Payment against Capital Work in progress		(30,005,750)	(7,150,210)
Net Cash Used in Investing Activities		(246,882,698)	(57,750,749)
C. Cash Flows from Financing Activities :			
Net Received /Payment in Long Term Borrowings		205,563	(54,877,669)
Increase/Decrease Share Capital		220,000,000	-
Net Received /Payment in Short Term Borrowing		136,118,514	205,200,021
Net Payment for Financial Expenses		(138,679,752)	(66,816,513)
Net Cash Flows from Financing Activities		217,644,325	83,505,839
D. Net Cash Generated/(Used) from Operating, Investing & Financing Activities (A+B+C)		(17,631,762)	29,508,057
E. Cash and Cash Equivalents at beginning of the year		32,587,603	3,079,546
Cash and Cash Equivalent at end of the year (D+E)		14,955,841	32,587,603
Net Operating Cash Flows Per Share (Note # 28.00)		0.28	0.14

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


Managing Director
Director

Company Secretary

CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 24 January, 2023

ARTISAN
 Chartered Accountants


KRISHIBID FEED LTD.

Notes, Comprising of Significant Accounting Policy and Other Explanatory Information For the Year Ended 30 June, 2022

1.00 REPORTING ENTITY

1.01 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.

1.02 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.

1.03 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, cheek 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, 2020, 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 4,25,37,083/- 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.



2.14 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, 2022
- b) Statement of profit or loss and other comprehensive income for the year ended 30th June, 2022
Statement of changes in equity for the year ended 30th June, 2022
- c) Statement of cash flows for the year ended 30th June, 2022
- d) Notes, comprising of significant accounting policy and other explanatory information.

2.15 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)



2.06 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.

2.07 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.

2.08 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.

2.09 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 2022	30 June 2021
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, 2022 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 de recognition.

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).



2.13 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.

2.14 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.

2.15 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 NO. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

a) 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.

2.20.01 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.

2.21 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.

2.22 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.

2.23 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.



124 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on 30th October, 2022.

125 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.

126 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.

127 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.

128 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.

129 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.

2.29 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, 2021 to 30th June, 2022.



3.00 Property Plant & Equipment

Opening Balance
Add: Addition during the year
Total Assets Value at Cost
Less: Accumulated depreciation
Written Down Value

Amount in Taka	
30-Jun-22	30-Jun-21
874,876,050	835,585,055
331,347,448	39,290,995
1,206,223,498	874,876,050
222,406,839	202,453,652
983,816,659	672,422,398

Details are shown in Annexure-A

4.00 Capital Work In Progress

Factory Shed, Building and Other Civil Construction :
Opening Balance
Add: Addition made during the year
Less: Transfer to appropriate asset category
Closing Balance

7,249,128	789,374
30,005,750	7,150,210
-	690,456
37,254,878	7,249,128

5.00 Investment

Glorious Lands & Developments Ltd.
Krishibid Fisheries Ltd.
Krishibid Tours & Travels Ltd.
Krishibid Security & Services Ltd.
Krishibid Multipurpose Co-Operative Society Ltd.
Krishibid Packaging Ltd.
Krishibid Food & Beverage Ltd.
Krishibid Seed Ltd.
Krishibid Filling Station Ltd.
Total

-	1,000,000
2,000,000	2,000,000
2,000,000	2,000,000
1,000,000	1,000,000
10,000	10,000
500,000	1,000,000
200,000	1,000,000
19,500,000	19,500,000
1,500,000	1,500,000
26,710,000	29,010,000

6.00 Inventories

Raw Materials
Packing Materials
Store & Spares
Finished Goods
Total

(Notes : 21.01)	278,826,320	361,542,132
(Notes: 21.03)	9,512,364	8,015,130
(Notes: 21.04)	3,020,146	4,578,210
(Notes: 21.00)	41,732,145	42,132,145
	333,090,975	416,267,617

Details are shown in Annexure-B

7.00 Trade and Other Receivables

Trade Debtors
Total

517,493,348	425,440,108
517,493,348	425,440,108

Ageing of accounts receivables
More than six months
Less than six months
Total

-	-
517,493,348	425,440,108
517,493,348	425,440,108

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.	517,493,348	-
iii) Receivables considered doubtful or bad.	-	-



	Amount in Taka	
	30-Jun-22	30-Jun-21
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	517,493,348	-

Details are shown in Annexure-C

All the trade debtors are considered to be good and reasonable

Advances Against Land & Flat Purchase

Land at Savar, Dhaka

Opening	286,295,235	286,295,235
Add: Addition during this year	-	-
Less: Transfer to appropriate asset category	(107,970,500)	-
Total	178,324,735	286,295,235

Land at Valuka, Mymensing/Dinajpur

Opening	89,829,642	89,829,642
Add: Addition during this year	-	-
Less: Transfer to appropriate asset category	(4,200,000)	-
Total	85,629,642	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	322,798,079	434,968,579

Advances, Deposits & Prepayment

Advance to Employees	(Note: 9.01)	306,983	776,961
LC Margin Advance (Raw Materials)		108,853,550	2,845,000
Advance against Showroom Rent	(Note: 9.02)	-	1,126,950
Advance against Motor Cycle	(Note: 9.03)	818,931	891,979
Advance Income Tax	(Note: 9.04)	9,211,465	10,192,100
Advance to Suppliers	(Note: 9.05)	44,754,952	50,188,018
Advance against Bank Guarantee Margin		46,000,000	46,000,000
Total		209,945,881	112,021,008



Amount in Taka	
30-Jun-22	30-Jun-21

9.01 Advances to the Employees

Name

Mr. Sheikh Chan Mondol
Dr. Sayed Ali
Mr. Kaiser Uddin Ahammad (HOM)
A.S.M. Ferdeus Khan (DMO)
Md. Nabir Hossain
Mr. Rasel Khan MKTG
Mr. Aminul Islam Khan
Md. Taiyab Anowar
Mr. Shafiqul Islam
Mr. Mahfuzur Rahman
Mr. Azharul Islam (Rangpur)
Mr. Md. Anowar Hossain (Nilphamari)
Mr. Mahmudul Hasan
Mr. Mafiar Molla
Mr. Abdul Quddus
Total

-	330,000
47,680	52,448
-	22,000
68,530	43,192
-	49,260
-	24,683
-	19,300
815	-
1,500	1,650
55,504	40,425
-	70,952
-	19,459
102,954	38,830
-	31,763
30,000	33,000
306,983	776,961

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
-	541,200
-	176,000
-	110,000
-	110,000
-	6,050
-	1,126,950

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

108,291	119,120
111,558	122,714
3,161	1,631
23,500	25,850
145,850	160,435
-	24,750
121,950	134,145
96,740	106,414
72,150	79,365
112,075	101,283
23,656	16,272
818,931	891,979

9.04 Advance Income Tax

Opening Balance
Add: Paid during the year
Less: Adjustment for the Assessment year 2021-2022
Closing Balance

10,192,100	6,100,256
3,105,003	6,438,155
13,297,103	12,538,411
4,085,638	2,346,311
9,211,465	10,192,100



Amount in Taka	
30-Jun-22	30-Jun-21

9.05 Advance to Supplier

Naafco Agrovvet Ltd.
 Biopharma Agrovvet Limited
 Modina Poultly & Fish Feed Ltd.
 Majumder Products Ltd
 Alltech Biotechnology Pvt. Ltd
 Ample Animal Care
 Aci Limited
 Kazi Agro Ltd.
 M/S.Modina Trading Corporation
 City Seed Crushing Ind. Ltd.
 M/S Nurunnahar Traders
 M/S Alal Enterprise
 M/S Shahin Enterprise
 Ace Pharmaceuticals
 M.A Consortium
 Adyan Agro Ltd.
 Krishibid Trading Ltd.
 M. A. S Additives Trading
 J.M Trading
 Aden Trade Ltd.
 Innova Animal Health
 Doctor'S Agro-Vet Ltd.
 Argon International
 Konabari Traders
 Silo Animals Health
 Omecron Agrovvet Ltd.
 R R Agro Traders
 Zuellig Pharma Bangladesh Ltd
 P. K. Enterprise
 Nishat Poultry Feed & Medicine
 Khadiza Poultry & Fish Feed
 Unique Trading
 Al Modina Enterprise
 Asia Feed Ltd.
 A P L
 M/S P And P Enterprise
 Haque Enterprise
 M. M Enterprise
 M/S Dabir Traders
 Bismillah Enterprise
 Urmi Traders
 Al Fateha Agro Trade
 Bhai Bhai Traders
 M/S Shah Enterprise
 Hasem Foker
 Loknath Vender
 Ma Traders
 Jns Technology
 Shaikat Enterprise
 Mittal Salt Industry

Total

2,141,822	5,680,951
1,523,649	3,998,094
736,247	671,148
6,570,656	6,613,024
580,298	131,448
8,151,414	9,242,655
215,426	169,963
423,685	593,685
75,369	66,874
82,563	54,619
105,233	94,515
632,547	788,098
1,023,654	835,558
936,752	1,388,847
-	5,482
236,984	148,566
566,987	316,672
365,247	269,125
1,832,692	2,395,624
1,125,896	1,003,261
729,544	869,062
821,456	907,693
585,674	211,177
235,648	342,973
386,957	467,539
222,301	365,886
1,364,587	1,944,758
95,876	117,816
49,856	147,483
1,025,698	1,206,153
2,569,832	1,922,722
1,956,321	1,603,877
569,854	409,118
2,965,344	2,136,527
795,366	352,094
-	7,051
101,254	387,782
132,546	317,702
20,315	76,952
68,599	50,417
46,587	43,371
151,247	141,449
-	11,986
82,633	184,250
-	31,053
365,478	215,401
769,855	473,137
332,456	94,615
982,547	678,861
-	906
44,754,952	50,188,018



Amount in Taka	
30-Jun-22	30-Jun-21

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.	209,638,898	111,244,047
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.	-	-
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.	306,983	776,961
	209,945,881	112,021,008

10.00 Cash & Cash Equivalent

Cash in Hand
Cash at Bank
Total

(Note: 10.01)
(Note: 10.02)

9,492,598	12,976,863
5,463,243	19,610,740
14,955,841	32,587,603

10.01 Cash in Hand

Cash in Hand
Total

9,492,598	12,976,863
9,492,598	12,976,863

10.02 Cash at Bank

Prime Bank Ltd. A/C: 1037
Shahjalal Islami Bank Ltd. A/C: 00066
Islami Bank Bangladesh Ltd. A/C: 03612
Islami Bank Bangladesh Ltd. A/C: 30909
Sonali Bank Ltd. A/C: 00279
Shahjalal Islami Bank Ltd. A/C: 04926
Mutual Trust Bank Ltd. A/C: 34423
Shahjalal Islami Bank Ltd. A/C: 09814
Al Arafah Islami Bank Ltd. A/C: 03468
Pubali Bank Ltd. A/C: 20390
Janata Bank Ltd. A/C: 25536
Al Arafah Islami Bank Ltd. A/C: 658
NRB Bank Ltd. A/C : 5405
Premier Bank Ltd. A/C: 7831
Premier Bank Ltd. A/C: 687
Bank Asia, A/C-914
Bank Asia, A/C-913
Total

141,479	129,600
57,601	77,859
2,226,379	1,231,981
19,710	10,775
1,315,463	390,040
-	35,192
9,050	-
-	-
504,901	183,709
811,708	157,935
307,173	162,283
35,604	36,085
24,085	193,046
5,946	16,998,717
4,144	-
-	1,203
-	2,315
5,463,243	19,610,740



		Amount in Taka	
		30-Jun-22	30-Jun-21
11.00 Share Capital		495,000,000	275,000,000
11.01 Authorised Share Capital			
7,50,00,000 Ordinary Shares of Tk. 10 each.		750,000,000	750,000,000
11.02 Issued, Subscribed & Paid -Up Capital		495,000,000	275,000,000
4,95,00,000 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		236,831,704	187,012,777
Add: Profit/(Loss) during of the year		42,537,083	49,818,927
Less: Dividend Payable		(49,500,000)	-
Closing Balance		229,868,787	236,831,704
13.00 Long Term Borrowings			
i) IPDC Term Loan (As Per Last A/C)		-	154,532,567
IPDC Term Loan		206,872,549	-
		206,872,549	154,532,567
Less: Current Portion of Long Term Loan		34,478,758	9,658,285
		172,393,791	144,874,282
ii) Premier Bank Ltd. Term Loan			
Opening balance		65,146,000	91,571,618
Add: Addition during the year		33,647,602	-
		98,793,602	91,571,618
Less: Loan Payment during the year		-	26,425,618
Less: Current Portion of Long Term Loan		16,465,600	15,261,936
		82,328,002	65,146,000
iii) Premier Bank Ltd. Term Loan			
Opening balance		-	14,489,880
Less: Loan Payment during the year		-	14,489,880
Less: Current Portion of Long Term Loan		-	-
		-	-
iv) Premier Bank Ltd. Term Loan			
Opening balance		30,000,116	33,660,116
Less: Loan Payment during the year		30,000,116	3,660,000
		-	30,000,116
Total Outstanding Balance		305,666,151	249,678,683
Less: Current Portion of Long Term Loan		50,944,359	24,920,222
Less: Interest Payable on Long Term Loan		55,781,905	-
Non- Current Portion of Long Term Loan		198,939,888	224,758,461

(Note 15.01)



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

Amount in Taka	
30-Jun-22	30-Jun-21

983,816,659	672,422,398
697,225,976	414,683,921
286,590,683	257,738,477

30,000	30,000
200,000	200,000
42,538,602	38,210,772
42,768,602	38,440,772

14.01 Deffered Tax Expenses/(Income)

Deffered Tax Liability as on 30 June 2022
 Less: Opening Deffered Tax Liability
Deffered Tax Expenses/(Income) during the year

42,768,602	38,440,772
38,440,772	33,997,980
4,327,830	4,442,792

15.00 Short Term Borrowings

IIDFC
 IDLC
 Premier Bank Ltd. Commercial (Bai Muajjal)
 Premier Bank Ltd. Commercial (HPSM)
 Premier Bank Ltd. BG (Specific & Others)
 Shahjalal Islami Bank Ltd. (Commercial)- Reschedule
 Shahjalal Islami Bank Ltd. (Bai Miajjal ,Wes Bills)- Reschedule
 NRB Bank Ltd. (L/C)
 NRB Bank Ltd. (LTR)
 Interest Payable on Short Term Loan (Note 15.02)
Total

57,185,012	65,453,664
8,727,123	22,568,552
511,321,000	421,244,000
209,319,000	217,096,589
41,000,000	41,000,000
333,308,000	323,572,000
21,382,000	27,105,000
-	41,860,000
111,803,551	83,710,000
(81,677,794)	(167,360,427)
1,212,367,892	1,076,249,378

15.01 Interst Payable on Long Term Loan

i) IPDC Term Loan (Reschedule)
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
 Closing Balance

41,693,990	13,614,248
29,025,714	32,717,975
41,693,990	4,638,233
29,025,714	41,693,990

ii) Premier Bank Ltd.(HPSM - Indistrial)
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
 Closing Balance

10,290,295	3,224,295
18,358,000	9,510,000
10,290,295	2,444,000
18,358,000	10,290,295



Amount in Taka	
30-Jun-22	30-Jun-21

iii) Premier Bank Ltd. (HPSM- Real Estate)
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

-	506,569
-	442,431
-	949,000
-	-

iv) Premier Bank Ltd. Term Loan
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

-	1,176,878
8,398,191	338,158
-	1,515,036
8,398,191	-

Total

55,781,905	51,984,285
------------	------------

15.02 Interest Payable on Short Term Loan

i) IIDFC
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

10,733,041	9,874,240
7,077,578	4,203,942
10,733,041	3,345,141
7,077,578	10,733,041

ii) IDLC Finance Ltd.
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

1,761,562	1,224,423
2,300,881	2,021,242
1,761,562	1,484,103
2,300,881	1,761,562

iii) Premier Bank Ltd. Commercial (Bai Muajjal)
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

44,116,134	10,396,134
24,647,000	61,705,000
44,116,134	27,985,000
24,647,000	44,116,134

iv) Premier Bank Ltd. TR A/C
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

7,181,000	-
4,473,000	10,123,000
7,181,000	2,942,000
4,473,000	7,181,000

v) Premier Bank Ltd. Commercial (HPSM)
 Opening balance
 Add: Charged during the year
 Less: Paid during the year
Closing Balance

2,407,278	2,485,278
5,239,000	5,631,000
2,407,278	5,709,000
5,239,000	2,407,278



		Amount in Taka	
		30-Jun-22	30-Jun-21
vi) Premier Bank Ltd. (Bai Muajjal Others)			
Opening balance		8,113,000	-
Add: Charged during the year		7,110,000	11,004,000
Less: Paid during the year		8,113,000	2,891,000
Closing Balance		7,110,000	8,113,000
vii) Shahjalal Islami Bank Ltd. (Commercial)			
Opening balance		82,142,278	69,494,278
Add: Charged during the year		18,819,204	17,681,000
Less: Paid during the year		82,142,278	5,033,000
Closing Balance		18,819,204	82,142,278
viii) Shahjalal Islami Bank Ltd.(Bai Miajjal (Wes Bills)			
Opening balance		5,380,810	3,306,810
Add: Charged during the year		1,389,132	2,074,000
Less: Paid during the year		5,380,810	-
Closing Balance		1,389,132	5,380,810
ix) NRB Bank Ltd. (L/C)			
Opening balance		-	-
Add: Charged during the year		-	2,187,000
Less: Paid during the year		-	2,177,000
Closing Balance		-	10,000
x) NRB Bank Ltd. (LTR)			
Opening balance		5,515,324	5,515,324
Add: Charged during the year		10,621,999	5,704,000
Less: Paid during the year		5,515,324	5,704,000
Closing Balance		10,621,999	5,515,324
Total		81,677,794	167,360,427
16.00 Trade Payables			
Trade Creditors		4,390,901	13,530,340
Total		4,390,901	13,530,340
Details are shown in Annexure-D			
17.00 Other Payables			
Liabilities for Expenses	(Notes: 17.01)	4,920,104	3,249,072
Provision for WPPF	(Notes: 17.02)	16,985,540	13,556,142
Interest Payable	(Notes: 17.03)	137,459,699	219,344,711
Total		159,365,343	236,149,925
17.01 Liabilities for Expenses			
Salary & Allowances		3,083,246	1,749,846
Directors Remuneration		150,708	150,708
Audit Fee		60,500	57,500
Wages		767,322	656,815
Utility Bill		858,328	634,203
Total		4,920,104	3,249,072
17.02 Liabilities for WPPF			
Opening WPPF		13,556,142	9,760,343
Add: Addition during this period		2,489,240	2,917,368
Less : Paid during the year		(279,895)	-
Interest on WPPF (undistributed amount for the FY 2020-21)		1,220,053	878,431
Total		16,985,540	13,556,142



17.03 Interest Payable

Interest Payable on Long Term Loan	(Notes: 15.01)
Interest Payable on Short Term Loan	(Notes: 15.02)
Total	

Amount in Taka	
30-Jun-22	30-Jun-21
55,781,905	51,984,285
81,677,794	167,360,427
137,459,699	219,344,712

18.00 Income Tax Provision

Opening Balance
Add: Provision during the year
Less: Adjusted / Paid Assessment year 2021-2022
Closing Balance

4,085,638	2,346,311
2,919,889	4,085,638
7,005,528	6,431,949
4,085,638	2,346,311
2,919,890	4,085,638

19.00 Calculation of Current Tax

Profit before tax as per accounts
Add: Accounting Depreciation
Less: Tax Base Depreciation
Less: Other Income
Taxable Income

49,784,803	58,347,357
19,953,187	30,256,560
(48,805,394)	(59,911,617)
-	(11,954)
20,932,597	28,680,346

19.01 Current Tax on Business Income

(Notes: 19.02)

Current Tax on others Income @30%
Total Current Tax

2,919,889	4,082,052
-	3,586
2,919,889	4,085,638

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%

20,932,597	2,919,889	4,082,052
1,000,000	30,000	30,000
2,000,000	200,000	200,000
17,932,597	2,689,889	3,852,052

19.03 AIT on Import

-	6,323,895
-	6,323,895

19.04 Minimum Tax**Gross Receipt:**

Sales Revenue
Other Income

971,342,889	1,113,823,395
-	11,954
971,342,889	1,113,835,349

Total Receipt**Minimum Tax @ 0.6%**

On the 1st 10,00,000 of Sales revenue tax @ 3%
On the next 20,00,000 of Sales revenue tax @ 10%
On the remaining balance of Sales revenue tax @ 15%

600	600
4,000	4,000
2,905,029	3,332,470
-	72
2,909,629	3,337,142

On the other income @ 30%
Total Minimum Tax

Whichever is higher

2,919,889	-
------------------	---



20.00 Sales Revenue

Sales
Total

Amount in Taka	
30-Jun-22	30-Jun-21
971,342,889	1,113,823,395
971,342,889	1,113,823,395

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

623,154,922	708,218,386
94,816,332	108,429,537
717,971,254	816,647,923
42,132,145	49,320,143
760,103,399	865,968,066
41,732,145	42,132,145
718,371,254	823,835,921

Less: Closing Stock of Finished Goods
Cost of Goods Sold

21.01 Raw Material Consumed

Opening Stock of Raw Materials
Add : Purchase during the year

361,542,132	217,058,523
540,439,110	852,701,995
901,981,242	1,069,760,518
278,826,320	361,542,132
623,154,922	708,218,386

Less : Closing Stock of Raw Materials
Raw Materials Consumed

21.02 Manufacturing Overhead

Direct Labour
Salary & Wages
Bonus
Overtime
Carriage Inward
Utility charges
Fuel & Lubricants
Carrying & Handling charges
C&F expenses
Business Promotion
Medical expenses
Entertainment(Staff)
Packing Materials Consumed (Note: 22.03)
Repair & Maintenance
Daily allowances
Store & Spares Consumed (Note: 22.04)
Fire & Safty expenses
Laboratory Test expenses
Package & Bundles expenses
Software Installation expenses
Printing & Stationary
Depreciation (Annexure-A)
Total

9,207,866	8,197,326
8,177,062	7,881,779
988,457	328,407
629,338	1,428,311
6,921,236	6,758,421
10,299,941	10,470,792
2,388,747	5,389,863
610,020	797,036
843,244	572,160
334,356	-
11,823	48,502
612,510	263,132
33,627,388	30,278,946
962,764	3,206,739
420,245	63,960
2,547,585	3,114,451
17,800	4,827
65,600	50,831
83,124	81,538
8,000	19,800
96,676	51,394
15,962,550	29,421,323
94,816,332	108,429,537

21.03 Packaging materials Consumed

Opening Balance
Add : Purchase during the year

Less : Closing Balance
Consumption during the year

8,015,130	8,481,756
35,124,622	29,812,320
43,139,752	38,294,076
9,512,364	8,015,130
33,627,388	30,278,946



21.04 Store & Spares Consumption

Opening Balance
Add : Purchase during the year

Less : Closing Balance
Consumption during the year

Amount in Taka	
30-Jun-22	30-Jun-21
4,578,210	7,436,541
989,521	256,120
5,567,731	7,692,661
3,020,146	4,578,210
2,547,585	3,114,451

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
AGM Expense
Audit fees
Legal expenses
IT/Software Maintainance
Mortgage Expenses
Transportation cost
QIO expenses
Bank charge
RJSC & other expenses
Import Permit expenses
Miscellaneous expenses
Depreciation (Annexure-A)
Total

19,406,094	17,504,870
1,808,500	1,808,500
1,617,175	1,022,102
36,500	34,500
51,201	225,421
95,120	105,421
16,266	94,944
100,862	22,943
141,975	224,086
752,147	1,654,606
142,450	439,488
246,507	303,062
1,005,050	569,694
1,275,257	1,254,210
1,325,963	1,254,210
42,196	13,240
157,000	105,685
893,472	958,754
79,150	-
60,500	57,500
172,136	285,752
300,060	23,046
64,780	426,154
3,985,504	5,052,410
643,247	2,554,210
753,822	1,441,724
116,860	72,034
415,236	310,115
210,258	190,231
3,990,637	871,687
39,905,925	38,880,598

23.00 Selling & Distribution Expenses

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

7,815,798	6,935,880
651,317	758,721
901,509	924,875
17,098	51,284
66,479	62,538
20,154	26,281
2,587,542	2,354,720
3,923,063	5,359,821
80,497	19,018
60,661	41,982
1,154,872	1,290,214
46,410	29,540
1,088,338	1,177,774
10,200	12,938
776,230	756,987
440,251	35,241
467,120	802,700



Sales Incentive
Toll & Parking
Total

Amount in Taka	
30-Jun-22	30-Jun-21
1,984,925	2,969,872
19,452	22,542
22,111,916	23,632,927

24.00 Financial Expenses

Loan Interest Expenses

138,679,752	166,221,179
138,679,752	166,221,179

IIDFC
IDLC
IPDC
Shahjalal Islami Bank Ltd. (Commercial)
Shahjalal Islami Bank Ltd.(Bai Miajjal Wes Bills)
Premiar Bank Ltd. TR & Commercial & Others Loan Interest
NRB Bank Ltd. (L/C)
NRB Bank Ltd. (LTR)
Premiar Bank Ltd. Long Term Loan Interest
Premiar Bank Ltd. Long Term Loan Interest
Premiar Bank Ltd. Long Term Loan Interest
Inerest on WPPF undistributed amount
Total

7,077,578	4,203,942
2,300,881	2,021,242
29,025,714	32,717,975
18,819,204	17,681,000
1,389,132	2,074,000
41,469,000	88,463,000
-	2,187,000
10,621,999	5,704,000
18,358,000	9,510,000
-	442,431
8,398,191	338,158
1,220,053	878,431
138,679,752	166,221,179

25.00 Contribution to WPPF

Net profit before tax
5% of Net profit before tax

49,784,803	58,347,357
2,489,240	2,917,368

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 (Note: 26.01)
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

42,537,083	49,818,927
41,965,753	27,500,000
1.01	1.81
42,537,083	49,818,927
41,965,753	27,500,000
1.01	1.81

26.01 Calculation of Weighted Average Number of Shares

Particulars	Number of Ordinary Share	Weight	Weighted average no. of Shares 30 June 2022	Weighted average no. of Shares 30 June 2021
Opening No. of Shares	27,500,000	365/365	27,500,000	27,500,000
New issue during the year	22,000,000	240/365	14,465,753	-
Total	49,500,000		41,965,753	27,500,000



Amount in Taka	
30-Jun-22	30-Jun-21

27.00 Net Asset Value per Share (NAV)

This is made up as follows:

Particulars

- a) Net Asset Value (NAV)
b) No. of ordinary shares outstanding
Net Asset Value per Share (NAV) (a/b)

724,868,787	511,831,704
49,500,000	27,500,000
14.64	18.61

28.00 Net Operating Cash Flows per share (NOCFPS)

This is made up as follows:

Particulars

- a) Net Operating Cash Flows
b) Weighted average number of ordinary shares outstanding (Note # 26.01)
Net Operating Cash Flows per Share (NOCFPS) (a/b)

11,606,611	3,752,967
41,965,753	27,500,000
0.28	0.14

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.)	Amount in (Tk.)
	30 June 2022	30 June 2021
Net Profit before Tax	52,274,043	61,264,725
Adjustments to reconcile net income to net cash provided by		
Depreciation on Fixed Assets	19,953,187	30,293,010
Financial Expense	138,679,752	166,221,179
Increase/(Decrease) in Inventory	83,176,642	(133,970,654)
Increase/(Decrease) in Accounts Receivable	(92,053,240)	(90,870,179)
Increase/(Decrease) in Accounts Payable	(9,139,439)	(20,426,496)
Increase/(Decrease) in Others Liabilities	(79,273,823)	297,644
Increase/(Decrease) in Advance & Prepayment	(98,905,508)	(2,618,106)
	14,711,614	10,191,123
Payment of Income Tax	(3,105,003)	(6,438,156)
Net Cash Generated from Operating Activities	11,606,611	3,752,967



30.00 Other Commitments, Contingencies and relevant information

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

30.01 The requirement of schedule XI part-II, Para 3 :**30.01.1 Employees**

Total number of employees are as follows:

Particulars	30 June 2022	30 June 2021
Salary below Tk. 5,000 per month	-	-
Salary Tk. 5,000 or above per month	148	146
Total	148	146

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

Particulars	30 June 2022	30 June 2021
Turnover in BDT.	971,342,889	1,113,823,395
Turnover in Quantity (M.Ton)	20,834	21,152

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

Particulars	30 June 2022	30 June 2021
Raw Material (Value in BDT.)	623,154,922	526,778,695

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

Particulars	30 June 2022	30 June 2021
Opening Quantity (M.Ton)	1,639	1,120
Production Quantity (M.Ton)	20,837	21,671
Closing Quantity (M.Ton)	1,642	1,639

30.02 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 Disclosures.

Particulars	Transaction during the year /period	Outstanding as on 30.06.2022	Outstanding as on 30.06.2021
Remuneration	1,808,500	150,708	150,708
Board Meeting fee	36,500	-	-
Total	1,845,000.00	150,708.00	150,708

During the period from 01-07-2021 to 30-06-2022, there were 4 (Four) 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	04

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

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

The production capacity and utilization of its are as follows:

Particulars	30 June 2022	30 June 2021
	Quantity in M. Ton	
Installed Capacity	38,800	38,800
Actual Production	20,837	21,671
Capacity Utilization (%)	54%	56%

30.04 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	361,542,132	540,439,110	901,981,242	623,154,922	69%
Packing Materials Consumed	8,015,130	35,124,622	43,139,752	33,627,388	78%
Store Items Consumed	4,578,210	989,521	5,567,731	2,547,585	46%

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	1,845,000
(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	1,845,000
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



Krishibid Feed Ltd.
Schedule of Property, Plant & Equipment
For the year ended 30th June, 2022

SL. No.	Particulars	Cost			Rate of Depreciation	Depreciation			W.D.V as on 30.06.2022
		Balance as on 01.07.2021	Addition/ (adjustment) during the period	Total as on 30.06.2022		Balance as on 01.07.2021	Charge for the period	Total as on 30.06.2022	
01	Land & Land Development	167,079,069	166,687,750	333,766,819	-	-	-	-	333,766,819
02	Factory Shed, Building & Other Civil Construction	202,350,440	50,154,583	252,505,023	5%	36,497,062	8,292,669	44,789,731	207,715,292
03	Silo	72,633,414	-	72,633,414	5%	18,443,787	2,709,481	21,153,268	51,480,146
04	Plant & Machinery	363,684,702	40,984,840	404,669,542	3%	102,631,429	6,526,332	109,157,761	295,511,781
05	Vehicles	28,112,930	40,809,500	68,922,430	10%	21,719,084	639,385	22,358,469	46,563,961
06	Factory Equipment	29,707,021	28,552,160	58,259,181	10%	19,699,003	1,000,802	20,699,804	37,559,377
07	Office Equipment	8,655,377	4,158,615	12,813,992	10%	2,542,958	611,242	3,154,200	9,659,792
08	Furniture & Fixtures	2,153,097	-	2,153,097	10%	748,380	140,472	888,851	1,264,246
	Total at 30-06-2022	874,376,050	331,347,448	1,205,723,498		202,281,702	19,920,382	222,202,084	983,521,414
	Total at 30-06-2021	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	2022	2021
Administrative Expenses	15,962,550	29,421,323
Total	3,990,637	871,687
	19,953,187	30,293,010

SL. No.	Particulars	Cost			Rate of Depreciation	Amortization			W.D.V as on 30.06.2022
		Balance as on 01.07.2021	Addition/ (adjustment) during the period	Total as on 30.06.2022		Balance as on 01.07.2021	Charge for the period	Total as on 30.06.2022	
09	Software	500,000	-	500,000	10%	171,950	32,805	204,755	295,245
	Total at 30-06-2022	500,000	-	500,000		171,950	32,805	204,755	295,245
	Total at 30-06-2021	500,000	-	500,000		135,500	36,450	171,950	328,050



Krishibid Feed Ltd.
(3rd) Schedule of Property, Plant & Equipment
For the year ended 30th June, 2022

SL No	Particulars	Cost			Rate of Depreciation	Depreciation			Annexure-A	
		Balance as on 01.07.2021	Addition/ (adjustment) during the period	Total as on 30.06.2022		Balance as on 01.07.2021	Charge for the period	Total as on 30.06.2022	Total as on 30.06.2022	W.D.V as on 30.06.2022
01	Land & Land Development	167,079,069	166,687,750	333,766,819	-	-	-	-	-	333,766,819
02	Building & Construction	202,350,440	50,154,583	252,505,023	20%	113,312,901	17,807,508	131,120,409	131,120,409	121,384,614
03	Silo	72,633,414	-	72,633,414	20%	52,163,103	4,094,062	56,257,165	56,257,165	16,376,249
04	Plant & Machinery	363,684,702	40,984,840	404,669,542	20%	252,096,170	22,317,706	274,413,876	274,413,876	130,255,666
05	Vehicles	28,112,930	40,809,500	68,922,430	20%	21,719,084	1,278,769	22,997,854	22,997,854	45,924,576
06	Electrical Equipment	29,707,021	28,552,160	58,259,181	20%	17,404,266	2,460,551	19,864,817	19,864,817	38,394,364
07	Office Equipment	8,655,377	4,158,615	12,813,992	10%	2,567,434	608,794	3,176,228	3,176,228	9,637,764
08	Furniture & Fixtures	2,153,097	-	2,153,097	10%	757,221	139,588	896,809	896,809	1,256,288
09	Software	500,000	-	500,000	30%	171,950	98,415	270,365	270,365	229,635
	Total at 30-06-2021	874,876,050	331,347,448	1,206,223,498		460,192,129	48,805,394	508,997,522	508,997,522	697,225,976



Krishibid Feed Ltd.
Details of Closing Finished Goods
For the year ended 30th June, 2022

Item Name	Opening Balance as on 01.07.2021		Closing Balance as on 30.06.2022	
	Balance Qty/Kg	Amount Tk. 2021	Balance Qty/Kg	Amount Tk. 2022
Beef/Fattaning Regular	42,150	885,150	10,254	256,350
Dairy/ Lactation Regular	20,457	409,140	11,452	251,944
Beef Fattaning Hi-Pro	2,600	54,600	16,200	324,000
Beef Hi-Pro	-	-	20,154	362,772
Beef Economy	-	-	18,756	393,876
Beef Regular	-	-	25,634	487,046
Beef super	-	-	15,247	304,940
Dairy(Hi-Pro)	19,521	370,899	20,145	423,045
Dairy Regular	-	-	18,975	417,450
Dairy super	-	-	22,456	381,752
Dairy Economy	-	-	18,956	341,208
Bhushi Mixture	-	-	22,015	462,315
Calf Starter	-	-	21,305	404,795
Broiler Grower	-	-	20,154	443,388
Broiler Starter	-	-	18,654	373,080
Boiler Finisher	-	-	14,578	291,560
Broiler House Feed	-	-	12,456	261,576
Layer Grower	-	-	12,456	224,208
Layer Layer	-	-	20,254	344,318
Layer Layer -2	-	-	25,698	488,262
Layer Strater	-	-	10,245	184,410
Sonali Grower	-	-	11,256	191,352
Sonali Grower Economy	-	-	10,245	184,410
Sonali Starter	-	-	15,246	304,920
Duck/Quail Layer layer	-	-	14,562	305,802
Carp Strater Sinking	-	-	13,254	265,080
Carp Grower Sinking	-	-	12,458	261,618
Carp Grower Sinking-Economy	-	-	24,578	540,716
Carp grower-Floating -Noc	-	-	32,541	715,902
Carp grower-Floating -Oc	-	-	12,458	211,786
Carp Starter Floating-noc	-	-	32,541	520,656
Carp grower-Floating -Noc-Economy	-	-	11,245	191,165
Carp grower-Floating -Oc-Economy	-	-	10,245	184,410
Carp Starter Floating-oc	-	-	22,457	494,054
Carp Finisher Oc	-	-	21,454	450,534
Carp Finisher noc	-	-	14,578	233,248
Pangas Finisher (Floating)-Noc	-	-	23,541	400,197
Pangas Finisher (Floating)-Oc	-	-	22,147	398,646
Pangas Finisher Sinking	-	-	23,654	425,772
Pangas Grower (Floting)-Noc	-	-	26,321	500,099
Pangas Grower (Floting)-Oc	-	-	27,546	550,920
Pangas Grower Sinking	-	-	12,415	260,715
Pangas Starter(Floating)-Noc	-	-	22,547	473,487
Pangas Starter(Floating)-Oc	-	-	20,596	514,900
Pangas Starter Sinking	-	-	21,582	431,640
Talapia Grower (Floating)-Noc	-	-	25,632	461,376
Talapia Grower (Floating)-Oc	-	-	22,012	352,192
Talapia Grower Sinking	-	-	25,632	461,376
Common Nusury-1 Sinking	-	-	20,145	342,465
Common Nusury-2 Sinking	-	-	22,364	357,824
Talapia Starter (Floating)-noc	-	-	11,245	224,900

Talapia Starter (Floating)-oc	-	-	15,263	320,523
Talapia Starter Sinking	-	-	14,789	266,202
Hatchery Powder	-	-	20,147	322,352
Nursery-2 Floating 1.00mm	-	-	20,365	346,205
Koi/Sing/Magur/Pre-Starter Floating-	-	-	22,456	449,120
Tilapia Pre-Starter Floating Oc	-	-	20,145	423,045
Dairy (regular)mash	25,123	502,460	11,245	224,900
Carp Starter	15,241	350,543	10,249	225,478
Carp Grower	61,254	1,470,096	13,256	304,888
Carp Grower (Floating)	42,651	1,194,228	12,457	311,425
Hatchery	11,512	506,528	14,562	509,670
Nursery 0.8mm Floating OC	51,258	3,485,544	13,254	795,240
House Feed	1,800	41,400	20,132	523,432
Koi Nusury	42,561	1,617,318	22,121	884,840
Koi Starter	40,126	1,484,662	14,222	568,880
Koi Grower (Floating)	40,125	1,524,750	13,256	490,472
Koi Grower	26,897	968,292	14,789	547,193
Koi Grower (Floating Oil Cotted)	3,045	112,665	15,241	594,399
Koi Starter (Floating)	26,871	1,047,969	20,132	805,280
Pangus Starter-1	24,892	696,976	21,587	755,545
Pangus starter	13,542	406,260	12,354	432,390
Pangus pre-starter floating	10,521	441,882	12,457	535,651
Pangus Starter(Floating)	11,258	427,804	16,524	660,960
Pangus Grower	35,120	983,360	14,652	439,560
Pangus Nursury-1	23,456	891,328	16,254	650,160
Pangus Finisher(Floating)	18,452	608,916	11,245	393,575
Pangus Grower(Floating)	25,879	905,765	22,103	817,811
Pangus Finisher	17,890	590,370	23,654	827,890
Shrimp Grower(Bugda)	2,588	98,344	20,539	821,560
Shrimp Grower(Golda)	2,488	97,032	22,565	925,165
Singh & Magor Nusury	3,159	120,042	23,541	941,640
Singh/Magur Pre-Starter	12,450	535,350	20,569	925,605
Singh Magor Pre-	13,654	573,468	21,543	926,349
Singh & Magor Grower	15,487	495,584	22,450	785,750
Singh & Magor Starter	6,542	215,886	25,680	898,800
Telapia Nursery-1	30,452	1,157,176	14,569	582,760
Telapia Pre-Starter Floating	19,872	834,624	15,234	655,062
Telapia Grower(Floating)	38,456	1,345,960	12,365	457,505
Telapia Starter(Floating)	20,457	797,823	-	-
Telapia Grower	11,452	320,656	-	-
Telapia Starter	18,752	600,064	-	-
Telapia Nursery-2	10,456	397,328	-	-
Broiler Starter	25,689	770,670	-	-
Broiler Grower	100,356	3,010,680	-	-
Broiler Finisher	40,125	1,243,875	-	-
Layer Starter	20,457	593,253	-	-
Layer Grower	20,589	514,725	-	-
Layer Layer	150,124	3,602,976	-	-
Layer Layer-2	35,899	933,374	-	-
Layer Grower (Pellet)	8,985	242,583	-	-
Layer Starter (Pellet)	10,250	287,000	-	-
Sonali Starter	22,130	597,510	-	-
Sonali Grower	26,457	767,253	21,440	750,406
Total	1,321,528	42,132,141	1,641,947	41,732,145



Krishibid Feed Ltd.
Details Of Closing Store & Spares
For the year ended 30th June, 2022

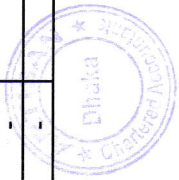
Closing Store & Spares

						Annexure-B
Item Name	Balance (Quantity) Set/Pcs	Rate (BDT)	Amount in BDT 2021	Balance (Quantity) Set/Pcs	Rate (BDT)	Amount in BDT 2022
Screw	1	1,245,620	1,245,620	1	858,319	858,319
Inner Liner	1	656,852	656,852	1	542,100	542,100
Plate Die (1.5 mm)	9	50,120	451,080	5	49,521	247,605
Plate Die (3.00 mm)	8	30,125	241,000	4	28,639	114,556
Plate Die (4.00 mm)	4	28,952	115,808	3	25,639	76,917
Plate Die (5.00 mm)	8	26,541	212,328	7	24,150	169,050
Blade Seat	6	90,125	540,750	5	80,564	402,820
Blade Holder	1	2,000	2,000	1	1,502	1,502
Dryer Net	3	254,120	762,360	2	201,546	403,092
Steam Auto Controller for Drye	2	100,265	200,530	1	78,562	78,562
Pellet Mill	1	149,882	149,882	1	125,623	125,623
Total Tk.			4,578,210			3,020,146



Krishibid Feed Ltd.
Details of Closing Packing Materials
For the year ended 30th June, 2022

Item Name	Opening Balance as on 01.07.2021		Purchase During This Year		Consumed/Used		Closing Balance as on 30.06.2022	
	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
Laver Grower Bag-50	431	10,775	28,221	705,525	28,421	710,525	231	5,775
Laver Layer Bag-50	-	-	46,254	1,271,985	45,210	1,243,275	1,044	28,710
Laver Strater Bag-50	4,779	106,094	-	-	-	-	4,779	106,094
Laver Layer -2-Bag50	-	-	552,143	2,624,609	511,246	2,430,205	40,897	194,404
Broiler Finis. Bag-50	8,710	185,523	-	-	-	-	8,710	185,523
Broiler Grower Bag-50	11,474	258,165	-	-	-	-	11,474	258,165
Broiler Stater Bag-50	7,024	164,713	-	-	-	-	7,024	164,713
Broiler House Feed- Bag 25	-	-	10,342	2,586	9,874	2,469	468	117
Beef Hi-Pro-Bag 25	-	-	41,542	369,724	41,256	367,178	286	2,545
Beef Economy-Bag 25	-	-	37,264	380,093	36,521	372,514	743	7,579
Beef Regular-Bag 25	-	-	21,457	330,438	20,154	310,372	1,303	20,066
Beef super-Bag 25	-	-	49,502	762,331	48,562	747,855	940	14,476
Dairy Hi-Pro-Bag 25	-	-	10,624	191,232	10,102	181,836	522	9,396
Dairy Regular- Bag 25	-	-	148,951	4,572,796	148,500	4,558,950	451	13,846
Dairy super- Bag 25	-	-	13,254	163,024	7,524	92,545	5,730	70,479
Dairy Economy- Bag 25	-	-	36,741	532,745	36,210	525,045	531	7,700
Bhushi Mixture-Bag 30	-	-	77,741	1,127,245	76,521	1,109,555	1,220	17,690
Calf Starter-Bag 5	-	-	36,524	628,213	35,210	605,612	1,314	22,601
Fish (Level)	538,131	2,558,003	-	-	-	-	538,131	2,558,003
Poultry (Level)	1,004	251	-	-	-	-	1,004	251
HAT	12,950	115,255	-	-	-	-	12,950	115,255
Nursery 1.00mm	12,902	131,600	-	-	-	-	12,902	131,600
Pangas Finisher (Floting)- Bag-25	4,385	67,529	-	-	-	-	4,385	67,529
Pangas Finisher-Bag-25	13,009	200,339	-	-	-	-	13,009	200,339
Pangas Grower (Floting)- Bag-25	1,136	20,448	-	-	-	-	1,136	20,448
Pangas Grower- Bag-25	11,334	347,954	-	-	-	-	11,334	347,954
Pangas Nursery-1- Bag-20	9,323	114,673	-	-	-	-	9,323	114,673
Pangas Nusury-2- Bag-20	8,141	118,045	-	-	-	-	8,141	118,045
Pangas Pre St Bag-20	18,474	267,873	-	-	-	-	18,474	267,873



Pangas Starter (Floting)-Bag-20	7,722	132,818	-	-	-	-	-	-	7,722	132,818
Pangas Starter-1 Bag-25	6,598	67,300	-	-	-	-	-	-	6,598	67,300
Pangas Starter-2 Bag-25	11,263	236,523	-	-	-	-	-	-	11,263	236,523
Koi Grower (Floting)-Bag-20	18,580	390,180	-	-	-	-	-	-	18,580	390,180
Koi Grower-Bag-25	1,316	22,372	-	-	-	-	-	-	1,316	22,372
Koi Nursery -Bag-20	5,896	61,318	-	-	-	-	-	-	5,896	61,318
Koi Starter (Floting)-Bag-20	849	9,764	-	-	-	-	-	-	849	9,764
Koi Starter-Bag-20	8,671	103,185	-	-	-	-	-	-	8,671	103,185
Koi/Sing/Magur/Pre-Starter	6,215	105,655	-	-	-	-	-	-	6,215	105,655
Carp Grower-Bag-25	13,502	238,445	-	-	-	-	-	-	13,502	238,445
Carp Strater-Bag-25	10,564	94,020	-	-	-	-	-	-	10,564	94,020
Carp grower-Floating	222	2,842	-	-	-	-	-	-	222	2,842
Talapia Grower (Floting)-Bag-	4,005	59,274	-	-	-	-	-	-	4,005	59,274
Talapia Grower-Bag-25	8,740	92,644	-	-	-	-	-	-	8,740	92,644
Talapia Nursery-1-Bag-20	4,664	20,988	-	-	-	-	-	-	4,664	20,988
Talapia Nursery-2-Bag-20	10,696	240,660	-	-	-	-	-	-	10,696	240,660
Talapia Starte (Floting)-Bag-20	10,032	209,669	-	-	-	-	-	-	10,032	209,669
Talapia Starter-Bag-25	11,545	250,065	-	-	-	-	-	-	11,545	250,065
Sin & Mag Grower-Bag-25	7,246	121,733	-	-	-	-	-	-	7,246	121,733
Sin & Mag Nursery-2-Bag-20	2,741	49,064	-	-	-	-	-	-	2,741	49,064
Sin & Mag Nursery-Bag-20	430	4,816	-	-	-	-	-	-	430	4,816
Sin & Mag St Floating-Bag-20	662	9,136	-	-	-	-	-	-	662	9,136
Sin & Mag Starter-Bag-25	11,373	203,573	-	-	-	-	-	-	11,373	203,573
Hous Bag-20	5,668	85,020	-	-	-	-	-	-	5,668	85,020
HDP Linar (23"-35")	204	1,816	-	-	-	-	-	-	204	1,816
HDP Linar (23"-42")	230	483	-	-	-	-	-	-	230	483
HDP Liner	5,208	59,892	29,654	341,021	34,526	397,049	336	3,864	5,208	59,892
HDP Liner	-	-	95,874	977,915	30,215	308,193	65,659	669,722	-	-
Cattle Fattaning Regular Bag-25	5,775	60,638	-	-	-	-	-	-	5,775	60,638
Catt Fattaning Hi-Pro Bag-25	3,316	59,688	-	-	-	-	-	-	3,316	59,688
Cattle Milk Hi-Pro-Bag-25	-	-	25,414	381,210	24,566	368,490	848	12,720	-	-
Cattle Milk Regular Bag-25	-	-	6,524	88,726	5,689	77,370	835	11,356	-	-
Bugda Grower Bag-25	-	-	17,569	240,695	17,542	240,325	27	370	-	-
Bugda Starter Bag-25	-	-	6,750	168,750	6,542	163,550	208	5,200	-	-
Golda Grower Bag-25	1,176	17,052	-	-	-	-	-	-	1,176	17,052
Golda Starter Bag-25	4,974	79,576	-	-	-	-	-	-	4,974	79,576
Duck/Quail Layer layer- Bag 50	-	-	50,625	1,063,125	49,852	1,046,892	773	16,233	-	-
Carp Strater Sinking-Bag 25	-	-	30,256	635,376	26,523	556,983	3,733	78,393	-	-
Carp Grower Sinking-Bag 25	-	-	23,564	400,588	22,546	383,282	1,018	17,306	-	-



Carp Grower Sinking-Economy-Bag 25	-	-	48,256	501,862	46,520	483,808	1,736	18,054
Carp grower-Floating -Noc-Bag 20	-	-	140,256	1,612,944	140,250	1,612,875	6	69
Carp grower-Floating -Oc-Bag 20	-	-	55,266	657,665	54,213	645,135	1,053	12,531
Carp Starter Floating-noc-Bag 20	-	-	18,247	310,199	16,524	280,908	1,723	29,291
Carp grower-Floating -Noc-Economy-Bag 20	-	-	64,856	1,145,357	62,547	1,104,580	2,309	40,777
Carp grower-Floating -Oc-Economy-Bag 20	-	-	42,153	375,162	41,256	367,178	897	7,983
Carp Starter Floating-oc-Bag 20	-	-	650	8,320	521	6,669	129	1,651
Carp Finisher Floating Oc-Bag 20	-	-	22,763	336,892	21,598	319,650	1,165	17,242
Carp Finisher Floating noc-Bag 20	-	-	37,256	394,914	36,521	387,123	735	7,791
Pangas Finisher (Floating)-Noc-Bag 20	-	-	20,365	91,643	20,147	90,662	218	981
Pangas Finisher (Floating)-Oc-Bag 20	-	-	56,236	1,265,310	55,698	1,253,205	538	12,105
Pangas Finisher Sinking-Bag 25	-	-	13,656	285,410	13,256	277,050	400	8,360
Pangas Grower (Floating)-Noc-Bag 20	-	-	20,734	449,098	20,154	436,536	580	12,563
Pangas Grower (Floating)-Oc-Bag 20	-	-	26,856	451,181	25,632	430,618	1,224	20,563
Pangas Grower Sinking-Bag 25	-	-	38,701	692,748	37,542	672,002	1,159	20,746
Pangas Starter(Floating)-Noc-Bag 20	-	-	14,256	159,667	12,589	140,997	1,667	18,670
Pangas Starter(Floating)-Oc-Bag 20	-	-	15,263	210,629	14,524	200,431	739	10,198
Pangas Starter Sinking-Bag 25	-	-	51,911	929,212	45,263	810,208	6,648	119,004
Tilapia Grower (Floating)-Noc-Bag 20	-	-	59,787	896,805	58,962	884,430	825	12,375
Tilapia Grower (Floating)-Oc-Bag 20	-	-	1,542	13,724	552	4,913	990	8,811
Tilapia Grower Sinking-Bag 25	-	-	16,254	34,133	12,365	25,967	3,889	8,167
Common Nusury-1 Sinking-Bag 25	-	-	23,062	242,151	22,365	234,833	697	7,319
Common Nusury-2 Sinking-Bag 25	-	-	31,200	561,600	30,124	542,232	1,076	19,368
Tilapia Starter (Floating)-noc-Bag 20	-	-	31,214	452,603	30,256	438,712	958	13,891
Tilapia Starter (Floating)-oc-Bag 20	-	-	39,521	632,336	38,541	616,656	980	15,680
Tilapia Starter Sinking-Bag 25	-	-	43,210	972,225	42,132	947,970	1,078	24,255
Hatchery Powder-Bag 10	-	-	38,765	909,039	37,895	888,638	870	20,402
Nursery-2 Floating 1.00mm-Bag 10	-	-	14,510	322,122	13,256	294,283	1,254	27,839
Sonali Grower Bag-50	4,963	124,075	45,210	1,130,250	48,737	1,218,428	1,436	35,897
Sonali Grower Economy-Bag 50	-	-	28,500	607,050	27,541	586,623	959	20,427
Sonali Starter Bag-50	6,681	133,610	25,621	512,420	31,200	624,000	1,102	22,030
Gross Total	864,933	8,015,130	2,482,867	35,124,622	2,331,993	33,627,388	1,015,807	9,512,364



Krishibid Feed Ltd.
Details of Closing Raw Materials
For the year ended 30th June, 2022

Item Name	Opening Balance as on 01.07.2021			Purchase During This Year			Consumed/Used			Closing Balance as on 30.06.2022	
	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	379,411	18,754,623								379,411	18,754,623
Broken Wheat	588	9,008								588	9,008
Palm Kernel Expeller Meal				125,411	1,921,297		120,145	1,840,621		5,266	80,675
DDGS	298,531	9,615,684		54,123	1,743,302		236,541	7,618,986		116,113	3,740,000
DORB (Di Oiled Rice Bran)	1,442	21,774		124,510	1,880,101		125,410	1,893,691		542	8,184
Dry Fish	70,040	4,087,534		112,546	6,568,185		126,547	7,385,283		56,039	3,270,436
Fish Meal	63,150	7,091,745		298,524	33,524,245		356,240	40,005,752		5,434	610,238
Fish Oil	566,688	68,308,572		330,120	39,792,665		865,349	104,309,214		31,459	3,792,022
Khaseri Bosi	174,878	5,464,938								174,878	5,464,938
Lime Stone (Suji-Dana)	408,601	4,167,730					524,160	4,135,622		408,601	4,167,730
Lime Stone (Gray) Gurmular	346,451	2,733,498		250,241	1,974,401		90,251	1,842,023		72,532	572,277
Maize	622	12,695		125,100	2,553,291					35,471	723,963
Maize Gluten Meal	473,952	23,920,357								473,952	23,920,357
Maskalai	8,521	604,821								8,521	604,821
Meat & Bone Meal (Poultry)	62,451	2,277,588								62,451	2,277,588
Molasses	17,542	793,074								17,542	793,074
Mosori Bosi	7,541	210,846								7,541	210,846
Molasses (Lali)	26,875	603,344								31,888	715,886
Maize Oil				80,254	1,801,702		75,241	1,689,160		10,000	494,309
Mustard Oil Cake	38,541	1,373,987		462,100	22,842,014		452,100	22,347,705		39,256	1,226,750
Palm Oil	378,753	32,273,543		490,456	15,326,750		451,200	14,100,000		38,271	1,364,361
Sun Flower rape seed				95,362	3,399,655		95,632	3,409,281		119,316	10,166,916
Soyabean Hulls				130,125	11,087,951		389,562	33,194,578		4,724	48,185
Maize (Corn) Fiber				831,256	8,478,811		826,532	8,430,626		7,909	399,167
Poultry Meal				520,365	26,262,822		512,456	25,863,654		-	-
CGM				14,521	1,030,701		14,521	1,030,701		29,962	2,104,831
Pro-Pak/Multisea				80,214	5,635,034		85,462	6,003,706		4,896	178,557
Rape Seed Cake	35,210	2,473,503		160,145	5,840,488		155,249	5,661,931		2,596	299,994
	3,500	404,460		8,952	1,034,493		9,856	1,138,959		764,569	24,772,031
	955,546	30,959,686		401,586	13,011,386		592,563	19,199,041			



Rice Barn Oil	210,022	16,845,865	421,566	33,813,809	436,879	36,646,763	44,100	1,011,409
Rice Polish (A)	8,374	146,126	754,210	13,160,965	720,134	12,366,687	42,430	740,404
Rice Polish (B)			120,450	5,445,545	120,236	5,436,774	194	8,771
Beaten Rice (Chira Bhusi)			19,746	552,098	18,945	529,702	801	22,396
Rice (Immatured)			61,710	4,325,871	60,258	4,224,086	1,452	101,785
Paddy			71,254	1,456,432	70,259	1,436,094	995	20,338
Salt	961,036	8,168,806	452,631	3,847,364	1,025,110	8,713,435	388,557	3,302,735
Soyabean Meal			212,023	8,156,525	102,456	3,941,482	109,567	4,215,042
Soyabean (D.O)	136,176	5,238,691					136,176	5,238,691
Soyabean Full Fat	37,895	1,525,274	81,245	3,270,111	90,256	3,632,804	28,884	1,162,581
Soyabean Oil	37,542	3,407,687	102,546	9,308,100	92,547	8,400,491	47,541	4,315,297
Steam Dried Fish Meal	37,541	3,573,903					37,541	3,573,903
Til Khoil	18,754	435,093					18,754	435,093
Til Oil	187,729	13,159,803					187,729	13,159,803
Wheat	755,479	20,277,056	156,241	4,193,508	175,263	4,704,059	736,457	19,766,506
Wheat Barn	26,000	531,440					26,000	531,440
Wheat Flour	326,691	7,546,552	286,000	6,606,600	120,256	2,777,914	492,435	11,375,239
Wheat Bhusi	-	-	82,456	7,849,811	62,541	5,953,903	19,915	1,895,908
Lime Stone	-	-	76,214	1,768,165	75,426	1,749,883	788	18,282
Lime Stone (Gumular)	139,703	1,286,665	175,421	1,615,627	104,789	965,107	210,335	1,937,185
Fish Premix	-	-	1,822	1,002	1,500	825	322	177
Osmo Fat	-	-	1,624	7,066	1,126	4,899	498	2,167
Lime Stone(Powder)	591	325	-	-	-	-	591	325
Al-Phamune/ Grothpromoter	410	1,784	-	-	-	-	410	1,784
Allzyme/Enzyme	2,987	2,385,358	-	-	-	-	2,987	2,385,358
Alquermold Natural	7,852	2,058,245	-	-	-	-	7,852	2,058,245
Alquernat Nebsui	771	324,591	-	-	-	-	771	324,591
Antamix ME	4,210	745,170	-	-	-	-	4,210	745,170
Anti Oxidant	5,562	184,658	-	-	-	-	5,562	184,658
Broiler Feedmix	6,278	5,604,998	-	-	-	-	6,278	5,604,998
Broiler Minarel	11,050	1,827,670	-	-	-	-	11,050	1,827,670
Broiler Vitamin	10,000	8,701,000	-	-	-	-	10,000	8,701,000
Cattle Premix	3,763	961,823	-	-	-	-	3,763	961,823
Choline Chloride	4,515	1,295,670	12,454	3,573,924	15,478	4,441,722	1,491	427,872
Citric acid	5,270	438,675	-	-	-	-	5,270	438,675
Clostat Dry/Flavocombi	648	240,116	-	-	-	-	648	240,116
Compound fish premix(Hinter)	6,541	1,376,553	-	-	-	-	6,541	1,376,553
Decoquinat	1,700	867,340	4,522	2,307,124	4,562	2,327,532	1,660	846,932
DL-Methionine	15,421	4,042,461	36,524	9,574,401	35,628	9,339,524	16,317	4,277,338
Di Calcium Phosphat(Gumular)	-	-	10,254	8,188,639	9,856	7,870,804	398	317,835
Gromax	-	-	26,534	6,955,357	26,354	6,908,174	180	47,183



Sodium-Bi-Carbonate	-	-	4,101	1,726,521	3,254	1,369,934	847	356,587
Ye-plus	-	-	13,754	2,434,458	13,259	2,346,843	495	87,615
Vannamin	-	-	31,041	1,030,561	29,875	991,850	1,166	38,711
Rumen Yeast	-	-	17,542	15,661,498	15,247	13,612,522	2,295	2,048,976
Robaviotic	-	-	66,241	10,956,261	64,789	10,716,101	1,452	240,161
Raafes V	-	-	30,644	26,663,344	30,256	26,325,746	388	337,599
Cal Sea Powder	-	-	11,452	2,927,131	11,245	2,874,222	207	52,909
Quantam Blue	-	-	18,756	1,561,249	17,589	1,464,108	1,167	97,141
Phytase/Natupho	-	-	2,450	907,848	2,015	746,658	435	161,189
Maduramicin	-	-	81,042	17,055,289	80,245	16,887,560	797	167,729
Di Calcium Phosphat(DCP)	1,520	74,784	-	-	-	-	1,520	74,784
Diclazuril / Coxidustate	951	162,431	-	-	-	-	951	162,431
Enzyme (Digasta) Eskazyme	757	561,808	-	-	-	-	757	561,808
Fish Enzyme Biozyme	1,254	1,066,163	-	-	-	-	1,254	1,066,163
Flavour (Fish) Bigarol Tuna	571	1,084,900	-	-	-	-	571	1,084,900
Flower (Cattle) Bigarol	510	919,122	-	-	-	-	510	919,122
Gromax/Nicarbazin 8%	562	213,560	-	-	-	-	562	213,560
Gutcare	505	243,006	-	-	-	-	505	243,006
Hemicell HT	7,210	6,855,412	-	-	-	-	7,210	6,855,412
ImmunoWall	2,442	976,800	-	-	-	-	2,442	976,800
Intest Plus	1,705	844,316	-	-	-	-	1,705	844,316
Kemtrac Broiler Dry	2,510	884,700	-	-	-	-	2,510	884,700
L Valine	6,018	2,135,186	-	-	-	-	6,018	2,135,186
L-Theonine	2,926	395,303	-	-	-	-	2,926	395,303
L-Tryptophan	626	538,642	-	-	-	-	626	538,642
Layer Vitamin	5,510	3,143,455	9,542	5,443,711	11,458	6,536,789	3,594	2,050,377
Layer Feedmix	5,214	3,652,720	-	-	-	-	5,214	3,652,720
Lincomycin	658	415,527	-	-	-	-	658	415,527
Liposorb/Lipidol	386	377,701	-	-	-	-	386	377,701
Lysine	4,521	520,864	19,542	2,251,434	19,855	2,287,495	4,208	484,804
Lysoforte Dry	3,568	1,360,835	-	-	-	-	3,568	1,360,835
Maduramycine	459	134,896	-	-	-	-	459	134,896
Magnasium oxide	1,354	96,405	-	-	-	-	1,354	96,405
Micofung/Mold Inhibitor	6,521	1,570,322	-	-	-	-	6,521	1,570,322
Micromix 3B	4,954	1,959,158	-	-	-	-	4,954	1,959,158



Molasses (Dried)	602	69,597	-	-	-	21,456	970,026	602	69,597
Mono calcium Phosphate	8,001	361,725	14,251	644,288	-	19,520	7,816,784	796	35,987
Natupro	740	296,333	19,458	7,791,936	-	3,562	175,250	678	271,505
Molistar	-	-	3,894	191,585	-	2,014	343,991	332	16,334
Minerva	-	-	2,452	418,802	-	3,025	2,245,004	438	74,810
Moid Inhibitor	-	-	3,154	2,340,741	-	1,779	1,512,524	129	95,737
L-Tryptophan	-	-	2,541	2,160,384	-	1,256	2,386,400	762	647,860
L-Theonine	-	-	1,745	3,315,500	-	985	1,775,167	489	929,100
Kemtrace Maxxim	-	-	1,520	2,739,344	-	1,024	389,120	535	964,177
ImmunoWall	-	-	1,475	560,500	-	452	217,502	451	171,380
Hi Top Premix	-	-	452	217,502	-	11,078	10,533,184	-	-
Halquivet	-	-	16,248	15,448,923	-	952	380,800	5,170	4,915,739
Garex-25	-	-	2,653	1,061,200	-	8,523	4,220,590	1,701	680,400
Fishy Spicy	-	-	9,854	4,879,701	-	16,524	5,824,214	1,331	659,111
Entreat Plus	-	-	18,241	6,429,405	-	12,451	4,417,615	1,717	605,191
Ecotide	-	-	14,250	5,055,900	-	11,256	1,520,686	1,799	638,285
Curcumol	-	-	12,256	1,655,786	-	1,523	1,310,465	1,000	135,100
Aviax Plus	-	-	4,325	3,721,446	-	7,895	5,330,921	2,802	2,410,981
Availle-4	-	-	8,623	6,040,929	-	1,452	916,938	728	510,008
Egg Extra	-	-	1,452	916,938	-	898	878,693	-	-
Miracol	-	-	992	970,672	-	15,243	5,813,680	94	91,979
Broiler Vitamin	-	-	15,578	5,941,449	-	14,562	3,719,863	335	127,769
Optigen	50	12,773	14,521	3,709,389	-	21,456	2,588,666	9	2,299
Pellet Binder	2,000	241,300	21,540	2,598,801	-	14,566	2,214,032	2,084	251,435
Phytase/Natuphos	512	77,824	15,248	2,317,696	-	22,546	5,789,362	1,194	181,488
Quantam Blue	1,630	418,551	21,540	5,531,041	-	15,241	1,146,123	624	160,231
Robenidine (HCL)	1,325	99,640	14,587	1,096,942	-	2,653	146,605	671	50,459
SGS Dry/ Sulkil/ Antisal	627	34,647	5,624	310,782	-	10,254	307,620	3,598	198,825
Sodium-Bi-Carbonate	1,783	53,490	12,456	373,680	-	20,254	1,254,735	3,985	119,550
Toxin Binder	704	43,586	21,450	1,328,828	-	1,850	543,697	1,900	117,678
Lysoforte Dr	-	-	2,401	705,630	-	3,522	250,766	551	161,933
Molasses (Dried)	-	-	3,652	260,022	-	14,523	3,497,284	130	9,256
Mono calcium Phosphate	-	-	15,754	3,793,721	-	21,546	8,520,797	1,231	296,437
Optigen	-	-	22,457	8,881,070	-	20,154	2,330,004	911	360,273
Phytase	-	-	20,156	2,330,235	-	2,562	390,193	2	231
Urea-mannanase	627	95,492	2,569	391,259	-	6,025	54,828	634	96,558
Urea fertilizer	890	8,099	5,521	50,241	-	2,154	161,550	386	3,513
Vit & Min Layer Premix	250	18,750	4,455	334,125	-	2,546	317,995	2,551	191,325
XAP/Robaviotic	242	30,226	2,678	334,482	-	1,869	476,595	374	46,713
Yaa Sacc	54	13,770	2,011	512,805	-	3,457	432,125	196	49,980
Zymyeast	927	115,905	22,150	2,768,765	-	10,138,611	623,154,922	19,620	2,452,544
Gross Total	7,373,520	361,542,132	8,555,649	540,439,110	623,154,922	5,790,558	278,826,320		



Krishibid Feed Ltd.

Details of Trade Debtors

As at 30th June, 2022

Annexure-C

Party Name	Amount in Taka 2022	Amount in Taka 2021
Zone-1, Mymensingh		
Shena Enterprise	153,253	756,211
Shak Traders	-	645,211
Shaque Traders	137,245	312,451
Shamin Traders	29,052	912,456
Shakir Traders	29,654	824,511
Shamshoddhoha Enterprise	1,048,638	604,014
Sharaf Enterprise	94,321	430,074
Sharo Trading	679,872	562,145
Shahan Enterprise	24,493,615	23,983,002
Shahi Bahi Traders (Valuka).	3,899,870	2,976,788
Shata Feed Vandar	1,050,598	1,521,456
Shas Enterprise	452,403	855,214
Shadma Poultry & Fisheries	2,182,346	2,354,211
Shakota Fisherise	1,994,667	2,737,109
Shazi Mathsa Khamar.	2,522,625	3,102,976
Sh-Amin Traders.	630,341	1,125,123
Shah Jahin Traders	815,216	634,251
Shahab Uddin Agro Firm	510,475	622,449
Shah Enterprise (Trisal)	1,215,465	1,323,653
Shah Muslim General Store	-	493
Shani Enterprise	151,125	1,254,123
Shangila Poultry & Fish Feed	3,773	56,522
Shapel Agro Firm (Muktagacha)	-	376,214
Shama Beej Vandar	8,314,723	9,565,908
Shah Rakib Poultry & Fish Feed	1,052,184	4,222,399
Shaha Fisheries, Valuka.	159,390	245,210
Shah Agro Farm	70,893	11,877
Shahi Enterprise	149,281	321,541
Shahid Traders	50,379	523,755
Shiva Feed & Chicks Trishal	1,782,207	2,148,197
Shahiba Poultry, Mymensingh	644,630	777,010
Shakar Krishi Unnayon Samobay	309,992	1,167,741
Shamin Poultry	-	576,762
Shapan Enterprise, Mymensingh	290,374	613,269
Shai Vai Agro Farm, Mymensingh	1,810,049	2,854,210
Shah Murad Enterprise	103,129	606,847
Sham Motsho Khamar, Fulbaria	1,017,692	1,361,683
Shah Maruf Enterprise, Fulbari	1,717,932	2,319,208
Shaforgaon Poultry, Gaforgaon	350,265	509,467
Shah Rakib Traders, Trishal	47,700	699,875
Shahar Bird House	-	640,262

