

**PRIVATE
&
CONFIDENTIAL**

**INDEPENDENT AUDITORS' REPORT
OF
KRISHIBID FEED LIMITED
FOR THE YEAR ENDED 30 JUNE 2023**

ARTISAN

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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 2023 and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effect of the matters described in the **basis for Opinion section** of our report, the accompanying financial statements presents fairly in all material respects the financial position of the company as at June 30, 2023 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, 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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethical Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the requirements of 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

- According to Income Tax Ordinance 1984, all transactions above Tk. 50,000 was supposed to comply through banks, a few cases transactions being done by the company in cash.
- **Property, Plant and Equipment:** During the audit conduct, the management provided some documents for addition to assets, however management should maintain fixed assets register without further delay.
- Respective banks are very much reluctant to send reply of the auditors request regarding confirmation of balances with the company. To verify the book balances bank confirmation are very much essential, but in this case a small replies came till to signing the report.
- Long term Loan and short-term loan balances are supported by certificates from respective bank balances. But to verify the transactions with banks, ledger as well as bank statements were supposed to available before auditors.





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 850,435,688 which has decrease by BDT 120,907,201 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.</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.
Valuation of closing inventories	





Closing inventories aggregating to BDT 350,788,276 was recognized in the statement of financial position as on 30 June 2023. Compared with previous year, this has increased by BDT 17,697,301.

Closing inventories were all held at factory premises of the Company. Since determining valuation of these inventories involves management judgments which results in estimation uncertainty, we considered this an area of significant audit attention to be emphasized during the audit.

Our audit responses comprise the following procedures:

- Evaluating the design and implementation of key inventory control operating across factory premises.
- 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 2023 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.

See note no. 5, Inventories in the financial statements

Property, plant and equipment

Property, plant and equipment (PPE) was carried at BDT 937,877,682 representing over 34.30% of total assets of the company as on 30 June 2023. The company reported addition to PPE of BDT 6,729,470 during the year.

Property, plant and equipment (PPE) are subject to recognition and measurement criteria only after satisfactorily meeting relevant requirement as per IAS 16.

The company is also required to perform assessment for impairment when there is condition which suggests indication of assets being impaired.

Our audit procedures performed during the audit to address the risks identified consist of the following:

- 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.





	<ul style="list-style-type: none">➤ 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. 1,889,965 and deferred tax Tk. 2,825,991 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, there is a higher risk of material misstatement that amount charged in profit or loss might be over/understated.</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. 20& 16, 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 171,866,465 and Short-term Borrowings of BDT 1,577,593,144 respectively at their reporting date.</p> <p>Loan liability borrowings from bank were considerers key audit matter because this</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.





external form of credit facilities availed by the company require fulfillment of several terms and require fulfillment of several terms and conditions as mentioned in loan sanction letter issued by lending bank.

- Agreeing outstanding balances with confirmation letter received from the 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 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.

Place: Dhaka
Date: 07th March, 2024


AMK Lohani, FCA
Senior Partner
Enroll: 0575
ARTISAN
Chartered Accountants
DVC:2403070575AS307473



KRISHIBID FEED LIMITED


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

Statement of Financial Position

As at 30th June, 2023

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
ASSETS			
Non-Current Assets			
Property, Plant and Equipment- Carrying Amount	3.00	937,877,682	983,816,659
Capital Work- In- Progress	4.00	37,254,878	37,254,878
Investment	5.00	26,710,000	26,710,000
Total Non-Current Assets		1,001,842,560	1,047,781,537
Current Assets			
Inventories	6.00	301,788,276	333,090,975
Trade and Other Receivables	7.00	708,644,160	517,493,348
Advance Against Land and Flat Purchase	8.00	466,947,919	322,798,079
Advances, Deposits and Prepayments	9.00	251,405,629	209,945,881
Cash and Cash Equivalents	10.00	3,658,321	14,955,841
Total Current Assets		1,732,444,306	1,398,284,125
TOTAL ASSETS		2,734,286,866	2,446,065,661
SHAREHOLDER'S EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	11.00	495,000,000	495,000,000
Retained Earnings	12.00	225,391,942	229,868,787
Total Shareholder's Equity		720,391,942	724,868,787
Non-Current Liabilities			
Long Term Borrowings	13.00	171,866,465	198,939,888
Deferred Tax Liability	14.00	39,942,611	42,768,602
Total Non-Current Liabilities		211,809,076	241,708,490
Current Liabilities			
Current Portion of Long Term Loan	13.00	34,373,293	50,944,359
Short Term Borrowings	15.00	1,577,593,144	1,212,367,892
Trade Payables	16.00	2,025,413	4,390,901
Dividend Payable	16.01	54,448,382	49,500,000
Other Payables	17.00	128,826,013	159,365,343
Income Tax Provision	18.00	4,819,604	2,919,890
Total Current Liabilities		1,802,085,849	1,479,488,384
TOTAL SHAREHOLDER'S EQUITY AND LIABILITIES		2,734,286,866	2,446,065,661
Net Assets Value (NAV) Per Share	27.00	14.55	14.64

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


Md. Rezaul Karim Khan
Managing Director


Asma Khatoon
Director
Signed as per annexed report on even date.


Md. Mamun Ahmed
Company Secretary


Md. Mahmudul Hasan
CFO


AMK Lohani, FCA
Enroll No: 575
Senior Partner
Artisan

Chartered Accountants

Place: Dhaka
Date: 07 February, 2024

KRISHIBID FEED LIMITED


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

Statement of Profit or Loss and other Comprehensive Income

For the Year ended 30th June, 2023


Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
Sales Revenue	20.00	850,435,688	971,342,889
Cost of Goods Sold	21.00	(626,208,093)	(718,371,254)
Gross Profit		224,227,595	252,971,635
Less: Operating Expenses		(75,324,362)	(62,017,840)
Administrative Expenses	22.00	(46,628,343)	(39,905,925)
Selling and Distribution Expenses	23.00	(28,696,019)	(22,111,916)
Operating Profit		148,903,233	190,953,795
Finance Expenses	24.00	(102,601,511)	(138,679,752)
Other Income		-	-
Net Profit Before WPPF		46,301,722	52,274,043
Contribution to WPPF	25.00	(2,204,844)	(2,489,240)
Income Profit Before Income Tax		44,096,878	49,784,803
Income Tax Expenses		926,277	(7,247,720)
Current Tax	19.00	(1,899,715)	(2,919,889)
Deferred Tax	14.01	2,825,991	(4,327,830)
Net Profit After Tax		45,023,155	42,537,083
Total Comprehensive Income for the Year		45,023,155	42,537,083
Earnings Per Share (EPS) for the Year	26.00	0.91	1.01

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


Md. Rezaul Karim Khan
Managing Director


Asma Khatoon
Director


Md. Mamun Ahmed
Company Secretary


Md. Mahmudul Hasan
CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 07 February, 2024


AMK Lohani, FCA
Enroll No: 575
Senior Partner
Artisan
Chartered Accountants

KRISHIBID FEED LIMITED

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

Statement of Changes in Equity

For the Year ended 30th June, 2023

Amount in Taka

Particulars	Ordinary Share Capital	Retained Earnings	Total Equity
Balance as at July 01 2022	495,000,000	229,868,788	724,868,788
Profit for the year	-	45,023,155	45,023,155
Dividend Expense	-	(49,500,000)	(49,500,000)
Closing Balance as at June 30, 2023	495,000,000	225,391,945	720,391,945


Statement of Changes in Equity

For the Year ended 30th June, 2022

Amount in Taka

Particulars	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 Share issued during this year	220,000,000	-	220,000,000
Closing Balance as at June 30, 2022	495,000,000	229,868,788	724,868,788

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


Md. Rezaul Karim Khan
Managing Director


Asma Khatoon
Director


Md. Mamun Ahmed
Company Secretary


Md. Mahmudul Hasan
CFO

Signed as per annexed report on even date.

Place: Dhaka
Date: 07 February, 2024


AMK Lohani, FCA
Enroll No: 575
Senior Partner
Artisan
Chartered Accountants

KRISHIBID FEED LIMITED

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

Statement of Cash Flows For the Year ended 30th June, 2023

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
A. Cash Flows from Operating Activities :			
Cash Received from Customers		659,284,876	879,289,649
Payment to Suppliers		(589,300,672)	(804,061,592)
Payment to Employees & others		(66,995,517)	(60,516,443)
Payment for other expenses		-	-
Cash generated from operations		2,988,686	14,711,614
Income Tax paid		(1,854,020)	(3,105,003)
Net Cash Generated from Operating Activities		1,134,666	11,606,611
B. Cash Flows from Investing Activities :			
Acquisition of Property, Plant and Equipment		(6,729,470)	(219,176,948)
Investment		-	2,300,000
Advance against Land Purchase		(144,149,840)	
Payment against Advance against Civil work construction		(35,970,285)	(30,005,750)
Net Cash Used in Investing Activities		(186,849,595)	(246,882,698)
C. Cash Flows from Financing Activities :			
Net Received /Payment in Long Term Borrowings		(43,654,714)	205,563
Increase/Decrease Share Capital		-	220,000,000
Dividend Paid		(44,551,618)	
Net Received /Payment in Short Term Borrowing		365,225,252	136,118,514
Net Payment for Financial Expenses		(102,601,511)	(138,679,752)
Net Cash Flows from Financing Activities		174,417,409	217,644,325
D. Net Cash Generated/(Used) from Operating, Investing & Financing Activities (A+B+C)		(11,297,520)	(17,631,762)
E. Cash and Cash Equivalents at beginning of the year		14,955,841	32,587,603
Cash and Cash Equivalent at end of the year (D+E)		3,658,321	14,955,841
Net Operating Cash Flows Per Share (Note # 28.00)		0.02	0.28



KRISHIBID FEED LTD.
Notes, Comprising of Significant Accounting Policy and Other Explanatory
Information
For the Year Ended 30 June, 2023

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

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.



2.04 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, 2023
- b) Statement of profit or loss and other comprehensive income for the year ended 30th June, 2023, Statement of changes in equity for the year ended 30th June, 2023
- c) Statement of cash flows for the year ended 30th June, 2023
- d) Notes, comprising of significant accounting policy and other explanatory information.

2.05 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 2023	30 June 2022
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 de- recognition 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 meet:

- a) the parties to the contract have approved the contract and committed to perform their respective obligation;
- b) the entity can identify each party's rights regarding the goods or services to be transferred;
- c) identification of payment terms for goods and services;
- d) existence of commercial substance;
- e) 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),

i) The slab rate -

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

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

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.

2.24 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on 15th October, 2023.

2.25 Comparative information

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

2.26 Related Party Disclosures

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

2.27 Events after the Reporting Period

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



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

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

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

2.28 Measurement of Fair Values:

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

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

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

2.29 Risk Management

According to IFRS 7 Financial Instruments: Disclosures, an entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period. The Management of the company are reviewed risk management policies, procedures and systems regularly to reflect changes in market conditions and the Company's activities. The Company has exposure to the following risk for its use of financial instruments. Credit risk, Liquidity risk and Market risk.

Credit risk:

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

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

Liquidity risk:

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



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

Market risk:

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

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

2.30 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, 2022 to 30th June, 2023.



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
3.00	Property Plant & Equipment		
	Opening Balance	1,206,223,498	874,876,050
	Add: Addition during the year	6,729,470	331,347,448
	Total Assets Value at Cost	1,212,952,968	1,206,223,498
	Less: Accumulated depreciation	275,075,286	222,406,839
	Written Down Value	937,877,682	983,816,659
	Details are shown in Annexure-A		
4.00	Capital Work In Progress		
	Factory Shed, Building and Other Civil Construction :		
	Opening Balance	37,254,878	7,249,128
	Add: Addition made during the year	-	30,005,750
	Less: Transfer to appropriate asset category	-	-
	Closing Balance	37,254,878	37,254,878
5.00	Investment		
	Krishibid Fisheries Ltd.	2,000,000	2,000,000
	Krishibid Tours & Travels Ltd.	2,000,000	2,000,000
	Krishibid Security & Services Ltd.	1,000,000	1,000,000
	Krishibid Multipurpose Co-Operative Society Ltd.	10,000	10,000
	Krishibid Packaging Ltd.	500,000	500,000
	Krishibid Food & Beverage Ltd.	200,000	200,000
	Krishibid Seed Ltd.	19,500,000	19,500,000
	Krishibid Filling Station Ltd.	1,500,000	1,500,000
	Total	26,710,000	26,710,000
6.00	Inventories		
	Raw Materials (Notes : 21.01)	285,877,922	278,826,320
	Packing Materials (Notes: 21.03)	1,000,000	9,512,364
	Store & Spares (Notes: 21.04)	2,765,234	3,020,146
	Finished Goods (Notes: 21.00)	12,145,120	41,732,145
	Total	301,788,276	333,090,975
	Details are shown in Annexure-B		
7.00	Trade and Other Receivables		
	Trade Debtors	708,644,160	517,493,348
	Total	708,644,160	517,493,348
	Ageing of accounts receivables		
	More than six months	-	-
	Less than six months	708,644,160	517,493,348
	Total	708,644,160	517,493,348



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22

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.	708,644,160	517,493,348
iii) Receivables considered doubtful or bad.	-	-
iv) Receivable due by any director or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
v) Receivables due by companies under the same management.	-	-
vi) The maximum amount due by directors or other officers of the company at any time during the year	-	-
Total	708,644,160	517,493,348

Details are shown in Annexure-C

All the trade debtors are considered to be good and reasonable

8.00 Advances Against Land & Flat Purchase

Land at Dhaka

Opening	178,324,735	286,295,235
Add: Addition during this year	75,124,362	-
Less: Transfer to appropriate asset category	-	(107,970,500)
Total	253,449,097	178,324,735

Land at Dhaka

Opening	85,629,642	89,829,642
Add: Addition during this year	69,025,478	-
Less: Transfer to appropriate asset category	-	(4,200,000)
Total	154,655,120	85,629,642

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	466,947,919	322,798,079



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22

9.00 Advances, Deposits & Prepayment

Advance to Employees	(Note: 9.01)	987,653	306,983
LC Margin Advance (Raw Materials)		55,468,195	108,853,550
Advance against civil construction		35,970,285	-
Advance against Showroom Rent	(Note: 9.02)	487,500	-
Advance against Motor Cycle	(Note: 9.03)	1,231,275	818,931
Advance Income Tax	(Note: 9.04)	11,065,485	9,211,465
Advance to Suppliers	(Note: 9.05)	100,195,236	44,754,952
Advance against Bank Guarantee Margin		46,000,000	46,000,000
Total		251,405,629	209,945,881

9.01 Advances to the Employees

Name

Dr. Sayed Ali	47,680	47,680
Mr. Kaiser Uddin Ahammad (HOM)	20,000	-
A.S.M. Ferdeus Khan (DMO)	68,530	68,530
Md. Nabir Hossain	26,445	-
Mr. Rasel Khan MKTG	408,669	-
Mr. Aminul Islam Khan	17,545	-
Md. Taiyab Anowar	815	815
Mr. Shafiqul Islam	1,500	1,500
Mr. Mahfuzur Rahman	115,004	55,504
Mr. Azharul Islam (Rangpur)	11,982	-
Mr. Abdur Rashid	29,983	-
Mr. Mahmudul Hasan	137,000	102,954
Mr. Zorip	72,500	-
Mr. Abdul Quddus	30,000	30,000
Total	987,653	306,983

9.02 Advances Against Showroom Rent

Advance Showroom Rent-Sathkhira	92,000	-
Advance against Coxbazar Showroom	173,000	-
Advance against Showroom, Comilla	122,500	-
Advance Showroom Rent Rongpur	-	-
Advance against Showroom, Nilphamary	100,000	-
Advance against Showroom, Kaligonj	-	-
Total	487,500	-

9.03 Advances Against Motor Cycle

Mr. Monzurul Islam	108,291	108,291
Mr. ASM Ferdous Khan	121,783	111,558
Mr. Md. GS Rokon	-	3,161
Mr. Abdur Rahim Haly	23,500	23,500
Md. Shahidul Islam Milon	145,850	145,850



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
	Md. Rasel Khan	128,711	-
	Md. Ashraful Islam	121,950	121,950
	Dr. Rajib Chowdhury	126,286	-
	Md. Mosharuf Hossain	113,225	-
	Md. Shahidul Islam (S & M)	19,814	-
	Abu Nayim Ratul (S & M)	40,900	-
	Md. Aman ullah	96,740	96,740
	Mr. Humayun Ahmed	72,150	72,150
	Mr. S.M. Mehadi Hasan	112,075	112,075
	Md. Emon	-	23,656
	Total	1,231,275	818,931

9.04 Advance Income Tax

Opening Balance	9,211,465	10,192,100
Add: Paid during the year	1,854,020	3,105,003
	11,065,485	13,297,103
Less: Adjustment for the Assessment year 2021-2022	-	4,085,638
Closing Balance	11,065,485	9,211,465

9.05 Advance to Supplier

Naaeco Agrovet Ltd.	8,952,410	2,141,822
Biopharma Agrovet Limited	9,125,641	1,523,649
Modina Poultry & Fish Feed Ltd.	-	736,247
Majumder Products Ltd	1,878,917	6,570,656
Alltech Biotechnology Pvt. Ltd	-	580,298
Ample Animal Care	9,562,321	8,151,414
Aci Limited	-	215,426
Kazi Agro Ltd.	-	423,685
M/S.Modina Trading Corporation	-	75,369
City Seed Crushing Ind. Ltd.	-	82,563
M/S Nurunnahar Traders	-	105,233
M/S Alal Enterprise	-	632,547
M/S Shahin Enterprise	7,025,146	1,023,654
Ace Pharmaceuticals	-	936,752
M.A Consortium	-	-
Adyan Agro Ltd.	-	236,984
Krishibid Trading Ltd.	-	566,987
M. A. S Additives Trading	-	365,247
J.M Trading	7,526,354	1,832,692
Aden Trade Ltd.	8,025,633	1,125,896
Innova Animal Health	-	729,544
Doctor'S Agro-Vet Ltd.	-	821,456
Argon International	-	585,674
Konabari Traders	-	235,648
Silo Animals Health	-	386,957



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
	Omecon Agrovet Ltd.	-	222,301
	R R Agro Traders	6,523,014	1,364,587
	Zuellig Pharma Bangladesh Ltd	-	95,876
	P. K. Enterprise	-	49,856
	Nishat Poultry Feed & Medicine	8,125,630	1,025,698
	Khadiza Poultry & Fish Feed	7,025,645	2,569,832
	Unique Trading	9,025,632	1,956,321
	Al Modina Enterprise	-	569,854
	Asia Feed Ltd.	5,221,578	2,965,344
	A P L	-	795,366
	M/S P And P Enterprise	-	-
	Haque Enterprise	4,025,320	101,254
	M. M Enterprise	7,125,662	132,546
	M/S Dabir Traders	-	20,315
	Bismillah Enterprise	-	68,599
	Urmi Traders	-	46,587
	Al Fateha Agro Trade	1,026,333	151,247
	Bhai Bhai Traders	-	-
	M/S Shah Enterprise	-	82,633
	Hasem Foker	-	-
	Loknath Vender	-	365,478
	Ma Traders	-	769,855
	Jns Technology	-	332,456
	Shaikat Enterprise	-	982,547
	Mittal Salt Industry	-	-
	Total	100,195,236	44,754,952

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.	250,417,976	209,638,898
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 seperatly stated.	-	-
v) Advance, deposits & prepayment due by companies under the same management.	-	-



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
	vi) The maximum amount due by directors or other officers of the company at any time during the year.	987,653	306,983
		251,405,629	209,945,881

10.00 Cash & Cash Equivalent

Cash in Hand	(Note: 10.01)	1,025,466	9,492,598
Cash at Bank	(Note: 10.02)	2,632,855	5,463,243
Total		3,658,321	14,955,841

10.01 Cash in Hand

Cash in Hand	1,025,466	9,492,598
Total	1,025,466	9,492,598

10.02 Cash at Bank

Prime Bank Ltd. A/C: 1037	10,581	141,479
Shahjalal Islami Bank Ltd. A/C: 00066	56,611	57,601
Islami Bank Bangladesh Ltd. A/C: 03612	733,567	2,226,379
Islami Bank Bangladesh Ltd. A/C: 30909	954,523	19,710
Sonali Bank Ltd. A/C: 00279	145,543	1,315,463
Shahjalal Islami Bank Ltd. A/C: 04926	32,777	-
Mutual Trust Bank Ltd, A/C: 34423	-	9,050
AB Bank Ltd. A/C: 4859000	22,014	-
Al Arafah Islami Bank Ltd. A/C: 03468	418,991	504,901
Pubali Bank Ltd. A/C: 20390	153,102	811,708
Janata Bank Ltd. A/C: 25536	18,486	307,173
Al Arafah Islami Bank Ltd. A/C: 658	35,168	35,604
NRB Bank Ltd. A/C : 5405	42,226	24,085
Premier Bank Ltd. A/C: 7831	6,491	5,946
Premier Bank Ltd. A/C: 687	109	4,144
Bank Asia, A/C-914	721	-
Bank Asia, A/C-913	1,945	-
Total	2,632,855	5,463,243

11.00 Share Capital

495,000,000	495,000,000
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11.01 Authorised Share Capital

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

495,000,000	495,000,000
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4,95,00,000 Ordinary Shares of Tk. 10 each. The composition of the share capital have been reflected in the **Annexure G**:



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
12.00	Retained Earnings		
	Opening Balance	229,868,787	236,831,704
	Add: Profit/(Loss) during of the year	45,023,155	42,537,083
	Less: Dividend Expense	(49,500,000)	(49,500,000)
	Closing Balance	225,391,942	229,868,787
13.00	Long Term Borrowings		
	i) IPDC Term Loan (As Per Last A/C)	-	-
	IPDC Term Loan	206,239,758	206,872,549
		206,239,758	206,872,549
	Less: Current Portion of Long Term Loan	34,373,293	34,478,758
		171,866,465	172,393,791
	ii) Premier Bank Ltd. Term Loan		
	Opening balance	82,328,002	65,146,000
	Add: Addition during the year	-	33,647,602
		82,328,002	98,793,602
	Less: Loan Payment during the year	82,328,002	-
	Less: Current Portion of Long Term Loan	-	16,465,600
		-	82,328,002
	iii) Premier Bank Ltd. Term Loan		
	Opening balance	-	30,000,116
	Less: Loan Payment during the year	-	30,000,116
		-	-
	Total Outstanding Balance	206,239,758	305,666,151
	Less: Current Portion of Long Term Loan	34,373,293	50,944,358
	Less: Interest Payable on Long Term Loan (Note # 15.01)		55,781,905
	Non- Current Portion of Long Term Loan	171,866,465	198,939,888
14.00	Deferred Tax Liabilities		
	Written Down value at Accounting Base	937,877,682	983,816,659
	Written Down value at Tax Base	670,126,945	697,225,976
	Taxable Temporary Difference	267,750,737	286,590,683
	On the 1st 10,00,000 tax rate is 3%	30,000	30,000
	On the next 20,00,000 tax rate is 10%	200,000	200,000
	On the remaining balance tax rate is 15%	39,712,611	42,538,602
	Total	39,942,611	42,768,602



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
14.01	Deffered Tax Expenses/(Income)		
	Deffered Tax Liability as on 30 June 2023	39,942,611	42,768,602
	Less: Opening Deffered Tax Liability	42,768,602	38,440,772
	Deffered Tax Expenses/(Income) during the year	(2,825,991)	4,327,830
15.00	Short Term Borrowings		
	IIDFC	57,953,109	57,185,012
	IDLC	8,700,485	8,727,123
	Premier Bank Ltd. Commercial (Bai Muajjal)	588,603,000	511,321,000
	Premier Bank Ltd. Commercial (HPSM)	355,176,000	209,319,000
	Premier Bank Ltd. BG (Specific & Others)	41,000,000	41,000,000
	Shahjalal Islami Bank Ltd. (Commercial)- Reschedule	355,522,000	333,308,000
	Shahjalal Islami Bank Ltd. (Bai Miajjal ,Wes Bills)- Reschedule	23,222,000	21,382,000
	NRB Bank Ltd. (L/C)	-	-
	NRB Bank Ltd. (LTR)	147,416,550	111,803,551
	Interest Payable on Short Term Loan (Note # 15.02)	-	(81,677,794)
	Total	1,577,593,144	1,212,367,892
15.01	Interst Payable on Long Term Loan		
	i) IPDC Term Loan (Reschedule)		
	Opening balance	29,025,714	41,693,990
	Add: Charged during the year	23,578,565	29,025,714
	Less: Paid during the year	29,025,714	41,693,990
	Closing Balance	23,578,565	29,025,714
	ii) Premier Bank Ltd.(HPSM - Indistrial)		
	Opening balance	18,358,000	10,290,295
	Add: Charged during the year	-	18,358,000
	Less: Paid during the year	18,358,000	10,290,295
	Closing Balance	-	18,358,000
	iii) Premier Bank Ltd.		
	Opening balance	-	-
	Add: Charged during the year	38,100,134	-
	Less: Paid during the year	-	-
	Closing Balance	38,100,134	-
	iv) Premier Bank Ltd. Term Loan		
	Opening balance	8,398,191	-
	Add: Charged during the year	-	8,398,191
	Less: Paid during the year	8,398,191	-
	Closing Balance	-	8,398,191
	Total	61,678,699	55,781,905



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22

15.02 Interest Payable on Short Term Loan

i) IIDFC

Opening balance	7,077,578	10,733,041
Add: Charged during the year	5,148,181	7,077,578
Less: Paid during the year	7,077,578	10,733,041
Closing Balance	5,148,181	7,077,578

ii) IDLC Finance Ltd.

Opening balance	2,300,881	1,761,562
Add: Charged during the year	74,927	2,300,881
Less: Paid during the year	2,300,881	1,761,562
Closing Balance	74,927	2,300,881

iii) Premier Bank Ltd. Commercial (Bai Muajjal)

Opening balance	24,647,000	44,116,134
Add: Charged during the year	-	24,647,000
Less: Paid during the year	24,647,000	44,116,134
Closing Balance	-	24,647,000

iv) Premier Bank Ltd. TR A/C

Opening balance	4,473,000	7,181,000
Add: Charged during the year	-	4,473,000
Less: Paid during the year	4,473,000	7,181,000
Closing Balance	-	4,473,000

v) Premier Bank Ltd. Commercial (HPSM)

Opening balance	5,239,000	2,407,278
Add: Charged during the year	-	5,239,000
Less: Paid during the year	5,239,000	2,407,278
Closing Balance	-	5,239,000

vi) Premier Bank Ltd. (Bai Muajjal Others)

Opening balance	7,110,000	8,113,000
Add: Charged during the year	-	7,110,000
Less: Paid during the year	7,110,000	8,113,000
Closing Balance	-	7,110,000

vii) Shahjalal Islami Bank Ltd. (Commercial)

Opening balance	18,819,204	82,142,278
Add: Charged during the year	1,819,000	18,819,204
Less: Paid during the year	18,819,204	82,142,278
Closing Balance	1,819,000	18,819,204



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
	viii) Shahjalal Islami Bank Ltd.(Bai Miajjal (Wes Bills)		
	Opening balance	1,389,132	5,380,810
	Add: Charged during the year	22,092,000	1,389,132
	Less: Paid during the year	1,389,132	5,380,810
	Closing Balance	22,092,000	1,389,132
	Opening balance	-	-
	Add: Charged during the year	-	-
	Less: Paid during the year	-	-
	Closing Balance	-	-
	x) NRB Bank Ltd. (LTR)		
	Opening balance	10,621,999	5,515,324
	Add: Charged during the year	10,260,005	10,621,999
	Less: Paid during the year	10,621,999	5,515,324
	Closing Balance	10,260,005	10,621,999
	Total	39,394,113	81,677,794
16.00	Trade Payables		
	Trade Creditors	2,025,413	4,390,901
	Total	2,025,413	4,390,901
	Details are shown in Annexure-D		
16.01	Dividend Payable:		
	Opening Balance	49,500,000	49,500,000
	Less: Adjustment during the year 2020-2021	(37,807,698)	-
	Add: Addition during the year	49,500,000	-
	Less: Adjustment during the year 2021-2022	(6,743,920)	-
		54,448,382	49,500,000
17.00	Other Payables		
	Liabilities for Expenses (Notes: 17.01)	7,034,119	4,920,104
	Provision for WPPF (Notes: 17.02)	20,719,083	16,985,540
	Interest Payable (Notes: 17.03)	101,072,812	137,459,699
	Total	128,826,013	159,365,343
17.01	Liabilities for Expenses		
	Salary & Allowances	5,340,610	3,083,246
	Directors Remuneration	160,000	150,708
	Audit Fee	150,000	60,500
	Wages	800,414	767,322
	Utility Bill	583,095	858,328
	Total	7,034,119	4,920,104



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka		
		30-Jun-23	30-Jun-22	
17.02 Liabilities for WPPF				
	Opening WPPF	16,985,540	13,556,142	
	Add: Addition during this period	2,204,844	2,489,240	
	Less : Paid during the year	-	(279,895)	
	Inerest on WPPF (undistributed amount for the FY 2020-21)	1,528,699	1,220,053	
	Total	20,719,083	16,985,540	
17.03 Interest Payable				
	Interest Payable on Long Term Loan (Notes: 15.01)	61,678,699	55,781,905	
	Interest Payable on Short Term Loan (Notes: 15.02)	39,394,113	81,677,794	
	Total	101,072,812	137,459,699	
18.00 Income Tax Provision				
	Opening Balance	2,919,889	4,085,638	
	Add: Provision during the year	1,899,715	2,919,889	
		4,819,604	7,005,527	
	Less: Adjusted / Paid Assessment year 2022-2023	-	4,085,638	
	Closing Balance	4,819,604	2,919,889	
19.00 Calculation of Current Tax				
	Profit before tax as per accounts	44,096,878	49,784,803	
	Add: Accounting Depreciation	52,668,446	19,953,187	
	Less: Tax Base Depreciation	(82,633,894)	(48,805,394)	
	Less: Other Income	-	-	
	Taxable Income	14,131,431	20,932,597	
19.01 Current Tax on Business Income	(Notes: 19.02)	1,899,715	2,919,889	
	Current Tax on others Income @30%	-	-	
	Total Current Tax	1,899,715	2,919,889	
19.02 Current Tax on Business Income				
	Total Income	14,131,431	1,899,715	2,919,889
	On the 1st 10,00,000 tax rate is 3%	1,000,000	30,000	30,000
	On the next 20,00,000 tax rate is 10%	2,000,000	200,000	200,000
	On the remaining balance tax rate is 15%	11,131,431	1,669,715	2,689,889



KRISHIBID FEED LIMITED
801, Begum Rokeya Sharani, Kazi Para, Mirpur. Dhaka
Notes to the Financial Statements
For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
19.03 Minimum Tax			
Gross Receipt:			
Sales Revenue		850,435,688	971,342,889
Other Income		-	-
Total Receipt		850,435,688	971,342,889
Minimum Tax @ 0.6%			
On the 1st 10,00,000 of Sales revenue tax @ 3%		600	600
On the next 20,00,000 of Sales revenue tax @ 10%		4,000	4,000
On the remaining balance of Sales revenue tax @ 15%		2,542,307	2,905,029
On the other income @ 30%		-	-
Total Minimum Tax		2,546,907	2,909,629
Whichever is higher		1,899,715	2,919,889



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
20.00	Sales Revenue		
	Sales	850,435,688	971,342,889
	Total	850,435,688	971,342,889
	Monthly sales statement with quantity are shown in Annexure -E		
21.00	Cost of Goods Sold		
	Raw Material Consumed (Note: 21.01)	517,498,950	623,154,922
	Add: Manufacturing Overhead (Note: 21.02)	79,122,118	94,816,332
	Manufacturing costs for the year	596,621,068	717,971,254
	Add: Opening Stock of Finished Goods	41,732,145	42,132,145
		638,353,213	760,103,399
	Less: Closing Stock of Finished Goods	12,145,120	41,732,145
	Cost of Goods Sold	626,208,093	718,371,254
21.01	Raw Material Consumed		
	Opening Stock of Raw Materials	278,826,320	361,542,132
	Add : Purchase during the year	524,550,552	540,439,110
		803,376,872	901,981,242
	Less : Closing Stock of Raw Materials	285,877,922	278,826,320
	Raw Materials Consumed	517,498,950	623,154,922
21.02	Manufacturing Overhead		
	Direct Labour	9,604,966	9,207,866
	Salary & Wages	13,218,303	8,177,062
	Bonus	1,452,592	988,457
	Overtime	444,333	629,338
	Carriage Inward	605,252	6,921,236
	Utility charges	6,997,138	10,299,941
	Fuel & Lubricants	292,056	2,388,747
	Carrying & Handling charges	377,970	610,020
	C&F expenses	925,457	843,244
	Business Promotion	108,688	334,356
	Medical expenses	35,337	11,823
	Entertainment(Staff)	762,543	612,510
	Packing Materials Consumed (Note: 22.03)	520,216	33,627,388
	Repair & Maintenance	225,633	962,764
	Daily allowances	7,510	420,245
	Store & Spares Consumed (Note: 22.04)	905,153	2,547,585
	Fire & Safty expenses	9,177	17,800
	Laboratory Test expenses	172,150	65,600
	Package & Bundles expenses	89,562	83,124
	Software Installation expenses	108,500	8,000
	Printing & Stationary	124,825	96,676
	Depreciation (Annexure-A)	42,134,757	15,962,550
	Total	79,122,118	94,816,332



KRISHIBID FEED LIMITED
801, Begum Rokeya Sharani, Kazi Para, Mirpur. Dhaka
Notes to the Financial Statements
For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
21.03 Packaging materials Consumed			
Opening Balance		-	8,015,130
Add : Purchase during the year		1,520,216	35,124,622
		1,520,216	43,139,752
Less : Closing Balance		1,000,000	9,512,364
Consumption during the year		520,216	33,627,388
21.04 Store & Spares Consumption			
Opening Balance		3,020,146	4,578,210
Add : Purchase during the year		650,241	989,521
		3,670,387	5,567,731
Less : Closing Balance		2,765,234	3,020,146
Consumption during the year		905,153	2,547,585
22.00 Administrative Expenses			
Salary & Allowances		28,560,327	19,406,094
Director Remuneration		1,920,000	1,808,500
Bonus		2,380,027	1,617,175
Board meeting expenses		111,400	36,500
Entertainment		21,455	51,201
Printing & Stationery		25,120	95,120
Postage & Stamps expenses		16,175	16,266
Repair & Maintenance (Office)		97,880	100,862
Travelling & Conveyance		103,755	141,975
Repair & Maintenance (Vehicles)		51,552	752,147
Daily allowances		72,169	142,450
License & Renewal expenses		100,342	246,507
Office expenses		38,691	1,005,050
Fuel & Gas for Vehicles		378,386	1,275,257
Insurance premium		315,246	1,325,963
Advertisement & Publicity expenses		10,098	42,196
Land Tax & Maintenance expenses		-	157,000
Telephone ,Mobile & Electricity charges		643,529	893,472
AGM Expense		35,971	79,150
Audit fees		150,000	60,500
Legal expenses		121,456	172,136
IT/Software Maintainance		6,000	300,060
Mortgage Expenses		-	64,780
Transportation cost		106,495	3,985,504
QIO expenses		-	643,247
Bank charge		721,819	753,822
RJSC & other expenses		15,246	116,860
Import Permit expenses		18,100	415,236
Miscellaneous expenses		73,415	210,258
Depreciation (Annexure-A)		10,533,689	3,990,637
Total		46,628,343	39,905,925



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
23.00	Selling & Distribution Expenses		
	Salary & Allowances	23,376,690	7,815,798
	Bonus	1,248,518	651,317
	Marketing expenses(S& M)	115,245	901,509
	Advertisement Expenses	2,500	17,098
	Utility charges	115,603	66,479
	Printing & Stationery	21,454	20,154
	Transport expenses	737,028	2,587,542
	Fuel & Gas for Vehicles	562,780	3,923,063
	Postage & Stamps	52,618	80,497
	Entertainment	15,244	60,661
	Conveyance/TA/DA	633,038	1,154,872
	Repair & Maintenance	121,850	46,410
	Sales Commission	263,140	1,088,338
	Security expenses	552,614	10,200
	Loading / Unloading cost	500,303	776,230
	Daily allowances	12,520	440,251
	Showroom Rent	216,420	467,120
	Sales Incentive	120,149	1,984,925
	Toll & Parking	28,305	19,452
	Total	28,696,019	22,111,916
24.00	Financial Expenses		
	Loan Interest Expenses	102,601,511	138,679,752
		102,601,511	138,679,752
	IIDFC	5,148,181	7,077,578
	IDLC	74,927	2,300,881
	IPDC	23,578,565	29,025,714
	Shahjalal Islami Bank Ltd. (Commercial)	1,819,000	18,819,204
	Shahjalal Islami Bank Ltd.(Bai Miajjal Wes Bills)	22,092,000	1,389,132
	Premiar Bank Ltd. TR & Commercial & Others Loan Interest	-	41,469,000
	NRB Bank Ltd. (L/C)	-	-
	NRB Bank Ltd. (LTR)	10,260,005	10,621,999
	Premiar Bank Ltd. Long Term Loan Interest	-	18,358,000
	Premiar Bank Ltd.	38,100,134	-
	Premiar Bank Ltd. Long Term Loan Interest	-	8,398,191
	Interest on WPPF (undistributed amount for the FY 2019-20)	1,528,699	1,220,053
	Total	102,601,511	138,679,752
25.00	Contribution to WPPF		
	Net profit before tax	44,096,878	49,784,803
	5% of Net profit before tax	2,204,844	2,489,240



KRISHIBID FEED LIMITED
801, Begum Rokeya Sharani, Kazi Para, Mirpur. Dhaka
Notes to the Financial Statements
For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22

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	45,023,155	42,537,083
b) Weighted average number of ordinary shares (Note: 26.01)	49,500,000	41,965,753
Basic Earnings Per Share (EPS) (a/b)	0.91	1.01
Diluted EPS		
Net profit attributable to ordinary share holders	45,023,155	42,537,083
Total Number of ordinary shares	49,500,000	41,965,753
Diluted Earning per shares	0.91	1.01

26.01 Calculation of Weighted Average Number of Shares

Particulars	Number of Ordinary Share	Weight	Weighted average no. of Shares 30 June 2023	Weighted average no. of Shares 30 June 2022
Opening No. of Shares	27,500,000	365/365	49,500,000	27,500,000
New issue during the year	22,000,000	240/365	-	14,465,753
Total	49,500,000		49,500,000	41,965,753

27.00 Net Asset Value per Share (NAV)

This is made up as follows:

Particulars

a) Net Asset Value (NAV)	720,391,942	724,868,787
b) No. of ordinary shares outstanding	49,500,000	49,500,000
Net Asset Value per Share (NAV) (a/b)	14.55	14.64

28.00 Net Operating Cash Flows per share (NOCFPS)

This is made up as follows:

Particulars

a) Net Operating Cash Flows	1,134,666	11,606,611
b) Weighted average number of ordinary shares outstanding (Note # 26.01)	49,500,000	41,965,753
Net Operating Cash Flows per Share (NOCFPS) (a/b)	0.02	0.28



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

SL	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22

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 2023	30 June 2022
Net Profit before Tax	46,301,722	52,274,043
Adjustments to reconcile net income to net		
Depreciation on Fixed Assets	52,668,446	19,953,187
Financial Expense	102,601,511	138,679,752
Increase/(Decrease) in Inventory	31,302,699	83,176,642
Increase/(Decrease) in Accounts Receivable	(191,150,812)	(92,053,240)
Increase/(Decrease) in Accounts Payable	(2,365,488)	(9,139,439)
Increase/(Decrease) in Others Liabilities	(32,744,174)	(79,273,823)
Increase/(Decrease) in Advance & Prepayment	(3,625,218)	(98,905,508)
	2,988,686	14,711,614
Payment of Income Tax	(1,854,020)	(3,105,003)
Net Cash Generated from Operating Activities	1,134,666	11,606,611



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

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 2023	30 June 2022
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 2023	30 June 2022
Turnover in BDT.	850,435,688	971,342,889
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 2023	30 June 2022
Raw Material (Value in BDT.)	517,498,950	623,154,922

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

Particulars	30 June 2023	30 June 2022
Opening Quantity (M.Ton)	1,639	1,120
Production Quantity (M.Ton)	19,684	21,671
Closing Quantity (M.Ton)	489	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.

Name	Designation	Particulars	Transaction during the year /period	Outstanding as on 30.06.2023	Outstanding as on 30.06.2022
Md. Rezaul Karim Khan	MD	Remuneration	1,920,000	160,000	150,708
		Board Meeting fee	111,400	-	-
Total			2,031,400	160,000	150,708

During the period from 01-07-2022 to 30-06-2023, there were 4 (Four) Board Meetings held. The attendance status of all the meetings is as follows:



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

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 2023	30 June 2022
	Quantity in M. Ton	
Installed Capacity	38,800	38,800
Actual Production	19,684	21,671
Capacity Utilization (%)	51%	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	278,826,320	524,550,552	803,376,872	517,498,950	64%
Store Items Consumed	3,020,146	650,241	3,670,387	905,153	25%

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.	1,920,000
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



KRISHIBID FEED LIMITED

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

Notes to the Financial Statements

For the Year ended 30th June, 2023

(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	2,031,400
(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	2,031,400
b) the amount of outstanding balance, including commitments	160,000
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.
801, Begum Rokeya Sharani, Kazi Para, Mirpur, Dhaka
Schedule of Property, Plant & Equipment
For the Year ended 30th June, 2023

SL. No.	Particulars	Cost		Rate of Depreciation	Depreciation			W.D.V as on 30.06.2023
		Balance as on 01.07.2022	Addition/ (adjustment) during the period		Balance as on 01.07.2022	Charge for the period	Total as on 30.06.2023	
01	Land & Land Development	333,766,819	110,000	-	-	-	-	333,876,819
02	Factory Shed, Building & Other Civil Construction	252,505,023	774,257	5%	44,789,731	10,424,477	55,214,208	198,065,072
03	Silo	72,633,414	-	5%	21,153,268	2,574,007	23,727,275	48,906,139
04	Plant & Machinery	404,669,542	3,940,493	10%	109,157,761	29,945,227	139,102,988	269,507,047
05	Vehicles	68,922,430	425,000	10%	22,358,469	4,698,896	27,057,365	42,290,065
06	Factory Equipment	58,259,181	1,365,000	10%	20,699,804	3,892,438	24,592,242	35,031,939
07	Office Equipment	12,813,992	101,880	10%	3,154,200	976,167	4,130,367	8,785,505
08	Furniture & Fixtures	2,153,097	12,840	10%	888,851	127,709	1,016,560	1,149,377
	Total at 30-06-2023	1,205,723,498	6,729,470		222,202,084	52,638,922	274,841,006	937,611,962
	Total at 30-06-2022	874,376,050	331,347,448		202,281,702	19,920,382	222,202,084	983,521,414

Allocation of Depreciation:

	2023	2022
Manufacturing Expenses	42,134,757	15,962,550
Administrative Expenses	10,533,689	3,990,637
Total	52,668,446	19,953,187

SL. No.	Particulars	Cost		Rate of Depreciation	Amortization			W.D.V as on 30.06.2023
		Balance as on 01.07.2022	Addition/ (adjustment) during the period		Balance as on 01.07.2022	Charge for the period	Total as on 30.06.2023	
09	Software	500,000	-	10%	204,755	29,525	234,280	265,721
	Total at 30-06-2023	500,000	-		204,755	29,525	234,280	265,721
	Total at 30-06-2022	500,000	-		171,950	32,805	204,755	295,245



Krishibid Feed Ltd.
801, Begum Rokeya Sharani, Kazi Para, Mirpur, Dhaka
(3rd) Schedule of Property, Plant & Equipment
For the Year ended 30th June, 2023

SL No	Particulars	Cost			Rate of Depreciation	Depreciation			W.D.V as on 30.06.2023
		Balance as on 01.07.2022	Addition/ (adjustment) during the period	Total as on 30.06.2023		Balance as on 01.07.2022	Charge for the period	Total as on 30.06.2023	
01	Land & Land Development	333,766,819	110,000	333,876,819	-	-	-	-	333,876,819
02	Building & Construction	252,505,023	774,257	253,279,280	20%	113,312,901	27,993,276	141,306,177	111,973,103
03	Silo	72,633,414	-	72,633,414	20%	52,163,103	4,094,062	56,257,165	16,376,249
04	Plant & Machinery	404,669,542	3,940,493	408,610,035	20%	252,096,170	31,302,773	283,398,943	125,211,092
05	Vehicles	68,922,430	425,000	69,347,430	20%	21,719,084	9,525,669	31,244,754	38,102,676
06	Electrical Equipment	58,259,181	1,365,000	59,624,181	20%	17,404,266	8,443,983	25,848,249	33,775,932
07	Office Equipment	12,813,992	101,880	12,915,872	10%	2,567,434	1,034,844	3,602,278	9,313,594
08	Furniture & Fixtures	2,153,097	12,840	2,165,937	10%	757,221	140,872	898,093	1,267,844
09	Software	500,000	-	500,000	30%	171,950	98,415	270,365	229,635
Total at 30-06-2023		1,206,223,498	6,729,470	1,212,952,968		460,192,129	82,633,894	542,826,023	670,126,945

Annexure-A



Krishibid Feed Ltd.

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

Details of Closing Finished Goods

For the year ended 30th June, 2023

Annexure-B

Item Name	Rate	Opening Balance as on 01.07.2022		Rate	Closing Balance as on 30.06.2023	
		Balance Qty/Kg	Amount Tk. 2022		Balance Qty/Kg	Amount Tk. 2023
Beef/Fattaning Regular	25.00	10,254	256,350	25.00	8,425	210,625
Dairy/ Lactation Regular	22.00	11,452	251,944	22.00	7,542	165,924
Beef Fattaning Hi-Pro	20.00	16,200	324,000	20.00	4,521	90,420
Beef Hi-Pro	18.00	20,154	362,772	18.00	5,879	105,822
Beef Economy	21.00	18,756	393,876	21.00	8,957	188,097
Beef Regular	19.00	25,634	487,046	19.00	9,987	189,753
Beef super	20.00	15,247	304,940	20.00	2,458	49,160
Dairy(Hi-Pro)	21.00	20,145	423,045	21.00	3,658	76,818
Dairy Regular	22.00	18,975	417,450	22.00	8,989	197,758
Dairy super	17.00	22,456	381,752	17.00	7,895	134,215
Dairy Economy	18.00	18,956	341,208	18.00	9,856	177,408
Bhushi Mixture	21.00	22,015	462,315	21.00	8,759	183,939
Calf Starter	19.00	21,305	404,795	19.00	8,988	170,772
Broiler Grower	22.00	20,154	443,388	22.00	5,845	128,590
Broiler Starter	20.00	18,654	373,080	20.00	3,256	65,120
Boiler Finisher	20.00	14,578	291,560	20.00	3,455	69,100
Broiler House Feed	21.00	12,456	261,576	21.00	6,547	137,487
Layer Grower	18.00	12,456	224,208	18.00	5,454	98,172
Layer Layer	17.00	20,254	344,318	17.00	3,256	55,352
Layer Layer -2	19.00	25,698	488,262	19.00	2,654	50,426
Layer Strater	18.00	10,245	184,410	18.00	3,524	63,432
Sonali Grower	17.00	11,256	191,352	17.00	3,655	62,135
Sonali Grower Economy	18.00	10,245	184,410	18.00	4,455	80,190
Sonali Starter	20.00	15,246	304,920	20.00	3,654	73,080
Duck/Quail Layer layer	21.00	14,562	305,802	21.00	4,587	96,327
Carp Strater Sinking	20.00	13,254	265,080	20.00	8,953	179,060
Carp Grower Sinking	21.00	12,458	261,618	21.00	9,856	206,976
Carp Grower Sinking-Economy	22.00	24,578	540,716	22.00	8,855	194,810
Carp grower-Floating -Noc	22.00	32,541	715,902	22.00	9,045	198,990
Carp grower-Floating -Oc	17.00	12,458	211,786	17.00	9,988	169,796
Carp Starter Floating-noc	16.00	32,541	520,656	16.00	4,547	72,752
Carp grower-Floating -Noc-Economy	17.00	11,245	191,165	17.00	3,851	65,467
Carp grower-Floating -Oc-Economy	18.00	10,245	184,410	18.00	4,545	81,810
Carp Starter Floating-oc	22.00	22,457	494,054	22.00	6,254	137,588
Carp Finisher Oc	21.00	21,454	450,534	21.00	3,500	73,500
Carp Finisher noc	16.00	14,578	233,248	16.00	4,785	76,560
Pangas Finisher (Floating)-Noc	17.00	23,541	400,197	17.00	3,624	61,608
Pangas Finisher (Floating)-Oc	18.00	22,147	398,646	18.00	4,521	81,378
Pangas Finisher Sinking	18.00	23,654	425,772	18.00	3,213	57,834
Pangas Grower (Floting)-Noc	19.00	26,321	500,099	19.00	2,546	48,374



Pangas Grower (Floting)-Oc	20.00	27,546	550,920	20.00	4,897	97,940
Pangas Grower Sinking	21.00	12,415	260,715	21.00	5,214	109,494
Pangas Starter(Floating)-Noc	21.00	22,547	473,487	21.00	3,265	68,565
Pangas Starter(Floating)-Oc	25.00	20,596	514,900	25.00	8,526	213,150
Pangas Starter Sinking	20.00	21,582	431,640	20.00	9,036	180,720
Talapia Grower (Floating)-Noc	18.00	25,632	461,376	18.00	9,566	172,188
Talapia Grower (Floating)-Oc	16.00	22,012	352,192	16.00	8,989	143,824
Talapia Grower Sinking	18.00	25,632	461,376	18.00	8,055	144,990
Common Nusury-1 Sinking	17.00	20,145	342,465	17.00	2,563	43,571
Common Nusury-2 Sinking	16.00	22,364	357,824	16.00	3,366	53,856
Talapia Starter (Floating)-noc	20.00	11,245	224,900	20.00	5,241	104,820
Talapia Starter (Floating)-oc	21.00	15,263	320,523	21.00	4,589	96,369
Talapia Starter Sinking	18.00	14,789	266,202	18.00	3,625	65,250
Hatchery Powder	16.00	20,147	322,352	16.00	2,564	41,024
Nursery-2 Floating 1.00mm	17.00	20,365	346,205	17.00	3,487	59,279
Koi/Sing/Magur/Pre-Starter Floating-	20.00	22,456	449,120	20.00	1,254	25,080
Tilapia Pre-Starter Floating Oc	21.00	20,145	423,045	21.00	4,545	95,445
Dairy (regular)mash	20.00	11,245	224,900	20.00	3,652	73,040
Carp Starter	22.00	10,249	225,478	22.00	3,811	83,842
Carp Grower	23.00	13,256	304,888	23.00	3,124	71,852
Carp Grower (Floating)	25.00	12,457	311,425	25.00	6,254	156,350
Hatchery	35.00	14,562	509,670	35.00	9,050	316,750
Nursery 0.8mm Floating OC	60.00	13,254	795,240	60.00	4,145	248,700
House Feed	26.00	20,132	523,432	26.00	3,256	84,656
Koi Nusury	40.00	22,121	884,840	40.00	3,120	124,800
Koi Starter	40.00	14,222	568,880	40.00	3,984	159,360
Koi Grower (Floating)	37.00	13,256	490,472	37.00	4,578	169,386
Koi Grower	37.00	14,789	547,193	37.00	5,214	192,918
Koi Grower (Floating Oil Cotted)	39.00	15,241	594,399	39.00	6,235	243,165
Koi Starter (Floating)	40.00	20,132	805,280	40.00	4,251	170,040
Pangus Starter-1	35.00	21,587	755,545	35.00	3,214	112,490
Pangus starter	35.00	12,354	432,390	35.00	3,254	113,890
Pangus pre-starter floating	43.00	12,457	535,651	43.00	2,323	99,889
Pangus Starter(Floating)	40.00	16,524	660,960	40.00	2,244	89,760
Pangus Grower	30.00	14,652	439,560	30.00	8,932	267,960
Pangus Nursury-1	40.00	16,254	650,160	40.00	8,564	342,560
Pangus Finisher(Floating)	35.00	11,245	393,575	35.00	7,541	263,935
Pangus Grower(Floating)	37.00	22,103	817,811	37.00	3,210	118,770
Pangus Finisher	35.00	23,654	827,890	35.00	4,521	158,235
Shrimp Grower(Bugda)	40.00	20,539	821,560	40.00	1,524	60,960
Shrimp Grower(Golda)	41.00	22,565	925,165	41.00	1,326	54,366
Singh & Magor Nusury	40.00	23,541	941,640	40.00	2,145	85,800
Singh/Magur Pre-Starter	45.00	20,569	925,605	45.00	2,310	103,950
Singh Magor Pre-	43.00	21,543	926,349	43.00	2,564	110,252
Singh & Magor Grower	35.00	22,450	785,750	35.00	3,562	124,670
Singh & Magor Starter	35.00	25,680	898,800	35.00	1,452	50,820
Telapia Nursery-1	40.00	14,569	582,760	40.00	2,210	88,400
Telapia Pre-Starter Floating	43.00	15,234	655,062	43.00	2,154	92,622
Telapia Grower(Floating)	37.00	12,365	457,505	37.00	1,356	50,172



Telapia Starter(Floating)	40.00	-	-	40.00	1,521	60,840
Telapia Grower	30.00	-	-	30.00	2,451	73,530
Telapia Starter	35.00	-	-	35.00	1,325	46,375
Telapia Nursery-2	40.00	-	-	40.00	3,254	130,160
Broiler Starter	35.00	-	-	35.00	2,654	92,890
Broiler Grower	31.00	-	-	31.00	2,314	71,734
Broiler Finisher	32.00	-	-	32.00	1,542	49,344
Layer Starter	31.00	-	-	31.00	1,478	45,818
Layer Grower	28.00	-	-	28.00	1,259	35,252
Layer Layer	26.00	-	-	26.00	1,478	38,428
Layer Layer-2	27.00	-	-	27.00	7,895	213,165
Layer Grower (Pellet)	36.00	-	-	36.00	7,954	286,344
Layer Starter (Pellet)	32.00	-	-	32.00	2,154	68,928
Sonali Starter	34.00	-	-	34.00	1,536	52,224
Sonali Grower	35.00	21,440	750,406	35.00	1,530	53,538
Total		1,641,947	41,732,145		488,546	12,145,120



Krishibid Feed Ltd.

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

Details Of Closing Store & Spares

For the year ended 30th June, 2023

Closing Store & Spares

Annexure-B

Item Name	Balance (Quantity)Set/Pcs	Rate (BDT)	Amount in BDT 2022	Balance (Quantity)Set/Pcs	Rate (BDT)	Amount in BDT 2023
Screw	1	858,319	858,319	2	550,263	1,100,526
Inner Liner	1	542,100	542,100	2	225,410	450,820
Plate Die (1.5 mm)	5	49,521	247,605	3	40,250	120,750
Plate Die (3.00 mm)	4	28,639	114,556	3	20,456	61,368
Plate Die (4.00 mm)	3	25,639	76,917	3	20,365	61,095
Plate Die (5.00 mm)	7	24,150	169,050	3	22,450	67,350
Blade Seat	5	80,564	402,820	2	70,254	140,508
Blade Holder	1	1,502	1,502	2	1,000	2,000
Dryer Net	2	201,546	403,092	3	150,260	450,780
Drye	1	78,562	78,562	1	85,240	85,240
Pellet Mill	1	125,623	125,623	1	224,797	224,797
Total Tk.			3,020,146			2,765,234



Krishibid Feed Ltd.

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

Details of Closing Raw Materials

For the year ended 30th June, 2023

Item Name	Opening Balance as on 01.07.2022		Purchase During This Year		Consumed/Used		Rate	Closing Balance as on 30.06.2023	
	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	3,421	169,103	5,623	277,950	49,4309	377,209	18,645,777
Broken Wheat	588	9,008	5,623	86,144	5,589	85,623	15.32	622	9,529
Palm Kernel Expeller Meal	5,266	80,675	1,895	29,031	4,521	69,262	15.32	2,640	40,445
DDGS	116,113	3,740,000	3,256	104,876	3,655	117,728	32.21	115,714	3,727,148
DORB(Di Oiled Rice Bran)	542	8,184	6,524	98,512	6,547	98,860	15.10	519	7,837
Dry Fish	56,039	3,270,436	1,854	108,199	7,584	442,602	58.36	50,309	2,936,033
Fish Meal	5,434	610,238	1,555	174,627	6,325	710,298	112.30	664	74,567
Fish Oil	31,459	3,792,022	4,578	551,832	6,554	790,019	120.54	29,483	3,553,835
Khaseri Bosi	174,878	5,464,938	4,587	143,344	8,549	267,156	31.25	170,916	5,341,125
Lime Stone (Suji-Dana)	408,601	4,167,730	3,654	37,271	10,254	104,591	10.2	402,001	4,100,410
Lime Stone (Gray) Gurnular	72,532	572,277	4,785	37,754	11,456	90,388	7.89	65,861	519,643
Maize	35,471	723,963	2,564	52,331	4,056	82,783	20.41	33,979	693,511
Maize Gluten Meal	473,952	23,920,357	5,874	296,461	3,654	184,417	50.47	476,172	24,032,401
Maskalai	8,521	604,821	1,554	110,303	8,569	608,228	70.98	1,506	106,896
Meat & Bone Meal	62,451	2,277,588	4,554	166,084	9,045	329,871	36.47	57,960	2,113,801
Meat & Bone Meal(Poultry)	17,542	793,074	3,654	165,197	11,245	508,386	45.21	9,951	449,885
Molasses	7,541	210,846	3,254	90,982	9,956	278,370	27.96	839	23,458
Mosori Bosi	31,888	715,886	1,524	34,214	2,102	47,190	22.45	31,310	702,910
Molasses (Lali)	10,000	494,309	4,787	236,626	5,454	269,596	49.43	9,333	461,338
Maize Oil	39,256	1,226,750	1,524	47,625	6,256	195,500	31.25	34,524	1,078,875
Mustard Oil Cake	38,271	1,364,361	1,254	44,705	8,978	320,066	35.65	30,547	1,089,001
Palm Oil	119,316	10,166,916	3,245	276,506	9,044	770,639	85.21	113,517	9,672,784
Sun Flower rape seed	4,724	48,185	6,325	64,515	9,456	96,451	10.20	1,593	16,249



Soyabean Hulls	7,909	399,167	4,521	228,175	9,898	499,552	50.47	2,532	127,790
Maize (Corn) Fiber	-	-	2,528	179,437	756	53,661	70.98	1,772	125,777
Poultry Meal	29,962	2,104,831	4,655	327,014	11,247	790,102	70.25	23,370	1,641,743
CGM	4,896	178,557	1,025	37,382	3,564	129,979	36.47	2,357	85,960
Pro-Pak/Multisea	2,596	299,994	7,855	907,724	8,545	987,460	115.56	1,906	220,257
Rape Seed Cake	764,569	24,772,031	1,253	40,597	9,078	294,127	32.40	756,744	24,518,501
Rice Barn Oil	174,709	14,013,409	3,754	301,108	5,545	444,764	80.21	172,918	13,869,753
Rice Polish (A)	42,430	740,404	4,024	70,219	7,878	137,471	17.45	38,576	673,151
Rice Polish (B)	194	8,771	6,988	315,927	6,065	274,199	45.21	1,117	50,500
Beaten Rice (Chira Bhusi)	801	22,396	5,624	157,247	4,504	125,932	27.96	1,921	53,711
Rice (Immatured)	1,452	101,785	6,354	445,415	2,054	143,985	70.10	5,752	403,215
Paddy	995	20,338	8,565	175,069	6,055	123,764	20.44	3,505	71,642
Salt	388,557	3,302,735	4,621	39,279	8,545	72,633	8.50	384,633	3,269,381
Soyabean Meal	109,567	4,215,042	3,265	125,605	8,785	337,959	38.47	104,047	4,002,688
Soyabean (D.O)	136,176	5,238,691	1,056	40,624	9,875	379,891	38.47	127,357	4,899,424
Soyabean Full Fat	28,884	1,162,581	1,968	79,212	5,989	241,057	40.25	24,863	1,000,736
Soyabean Oil	47,541	4,315,297	6,989	634,392	6,589	598,084	90.77	47,941	4,351,605
Steam Dried Fish Meal	37,541	3,573,903	5,645	537,404	6,544	622,989	95.2	36,642	3,488,318
Til Khoil	18,754	435,093	1,635	37,932	8,799	204,137	23.2	11,590	268,888
Til Oil	187,729	13,159,803	7,877	552,178	11,245	788,275	70.1	184,361	12,923,706
Wheat	736,457	19,766,506	5,986	160,664	20,154	540,933	26.84	722,289	19,386,237
Wheat Barn	26,000	531,440	8,897	181,855	3,265	66,737	20.44	31,632	646,558
Wheat Flour	492,435	11,375,239	9,857	227,697	3,698	85,424	23.10	498,594	11,517,512
Wheat Bhusi	19,915	1,895,908	1,032	98,246	7,532	717,046	95.20	13,415	1,277,108
Lime Stone	788	18,282	5,656	131,219	4,624	107,277	23.20	1,820	42,224
Lime Stone (Gumular)	210,335	1,937,185	3,532	32,530	8,546	78,709	9.21	205,321	1,891,006
Fish Premix	322	177	8,521	4,687	7,854	4,320	0.55	989	544
Osmo Fat	498	2,167	3,698	16,090	2,763	12,022	4.35	1,433	6,235
Lime Stone(Powder)	591	325	4,569	2,513	2,145	1,180	0.55	3,015	1,658
Al-Phamune/ Grothpromoter	410	1,784	8,526	37,096	7,980	34,720	4.3509	956	4,159
Allzyme/Enzyme	2,987	2,385,358	3,254	2,598,579	3,892	3,108,073	798.58	2,349	1,875,864
Alquermold Natural	7,852	2,058,245	1,562	409,447	6,996	1,833,861	262.13	2,418	633,830
Alquernat Nebsui	771	324,591	2,586	1,088,706	1,578	664,338	421	1,779	748,959
Antamix ME	4,210	745,170	3,214	568,878	5,926	1,048,902	177	1,498	265,146
Anti Oxidant	5,562	184,658	7,895	262,114	10,445	346,774	33.2	3,012	99,998
Broiler Feedmix	6,278	5,604,998	2,020	1,803,456	6,954	6,208,531	892.8	1,344	1,199,923



Broiler Minarel	11,050	1,827,670	1,589	262,821	7,877	1,302,856	165.4	4,762	787,635
Broiler Vitamin	10,000	8,701,000	4,587	3,991,149	9,635	8,383,414	870.1	4,952	4,308,735
Cattle Premix	3,763	961,823	5,987	1,530,277	6,589	1,684,148	255.6	3,161	807,952
Choline Chloride	1,491	427,872	6,534	1,875,062	7,226	2,073,645	286.97	799	229,289
Citric acid	5,270	438,675	2,642	219,920	7,133	593,751	83.24	779	64,844
Clostat Dry/Flavocombi	648	240,116	3,022	1,119,802	2,635	976,399	370.55	1,035	383,519
Compound fish premix(Hinter)	6,541	1,376,553	8,854	1,863,324	7,500	1,578,375	210.45	7,895	1,661,503
Decoquinat	1,660	846,932	6,243	3,185,179	7,022	3,582,624	510.20	881	449,486
DL-Methionine	16,317	4,277,338	2,310	605,543	12,454	3,264,692	262.14	6,173	1,618,190
Di Calcium Phosphat(Gurnular)	398	317,835	9,510	7,594,496	8,651	6,908,516	798.58	1,257	1,003,815
Gromax	180	47,183	7,845	2,056,410	5,565	1,458,753	262.13	2,460	644,840
Sodium-Bi-Carbonate	847	356,587	6,985	2,940,685	3,265	1,374,565	421.00	4,567	1,922,707
Ye-plus	495	87,615	3,456	611,712	2,545	450,465	177.00	1,406	248,862
Vannamin	1,166	38,711	3,589	119,155	3,784	125,629	33.20	971	32,237
Rumen Yeast	2,295	2,048,976	3,451	3,081,053	4,523	4,038,134	892.80	1,223	1,091,894
Robaviotic	1,452	240,161	9,854	1,629,852	6,238	1,031,765	165.40	5,068	838,247
Raafres V	388	337,599	6,589	5,733,089	5,460	4,750,746	870.10	1,517	1,319,942
Cal Sea Powder	207	52,909	7,845	2,005,182	7,095	1,813,482	255.60	957	244,609
Quantam Blue	1,167	97,141	8,523	709,455	6,925	576,437	83.24	2,765	230,159
Phytase/Natupho	435	161,189	3,574	1,324,346	3,454	1,279,880	370.55	555	205,655
Maduramicin	797	167,729	6,874	1,446,633	5,986	1,259,754	210.45	1,685	354,608
Di Calcium Phosphat(DCP)	1,520	74,784	3,698	181,942	4,046	199,063	49.2	1,172	57,662
Diclazuril / Coxsidustate	951	162,431	4,654	794,903	5,060	864,248	170.8	545	93,086
Enzyme (Digasta) Eskazyme	757	561,808	8,524	6,326,087	7,856	5,830,330	742.15	1,425	1,057,564
Fish Enzyme Biozyme	1,254	1,066,163	2,145	1,823,700	2,526	2,147,630	850.21	873	742,233
Flavour (Fish) Bigarol Tuna	571	1,084,900	3,259	6,192,100	2,485	4,721,500	1900	1,345	2,555,500
Flower (Cattle) Bigarol	510	919,122	6,895	12,426,169	5,962	10,744,716	1802.2	1,443	2,600,575
Gromax/Nicarbazin 8%	562	213,560	3,254	1,236,520	3,345	1,271,100	380	471	178,980
Gutcare	505	243,006	2,556	1,229,947	2,365	1,138,038	481.2	696	334,915
Hemicell HT	7,210	6,855,412	1,324	1,258,886	3,363	3,197,608	950.82	5,171	4,916,690
ImmunoWall	2,442	976,800	6,542	2,616,800	8,545	3,418,000	400	439	175,600
Intest Plus	1,705	844,316	4,589	2,272,473	5,465	2,706,268	495.2	829	410,521
Kemtrac Broiler Dry	2,510	884,700	6,523	2,299,162	8,454	2,979,781	352.47	579	204,080
L Valine	6,018	2,135,186	3,265	1,158,422	8,132	2,885,234	354.8	1,151	408,375
L-Theonine	2,926	395,303	4,565	616,732	3,654	493,655	135.1	3,837	518,379
L-Tryptophan	626	538,642	8,145	7,008,365	8,569	7,373,196	860.45	202	173,811



Layer Vitamin	3,594	2,050,377	3,325	1,896,913	6,352	3,623,816	570.50	567	323,474
Layer Feedmix	5,214	3,652,720	5,111	3,580,562	9,562	6,698,755	700.56	763	534,527
Lincomycin	658	415,527	11,544	7,290,036	10,256	6,476,664	631.5	1,946	1,228,899
Liposorb/Lipidol	386	377,701	23,546	23,039,761	21,298	20,840,093	978.5	2,634	2,577,369
Lysine	4,208	484,804	20,456	2,356,736	22,988	2,648,447	115.21	1,676	193,092
Lysoforte Dry	3,568	1,360,835	12,456	4,750,718	13,568	5,174,835	381.4	2,456	936,718
Maduramycine	459	134,896	18,954	5,570,391	18,577	5,459,595	293.89	836	245,692
Magnasium oxide	1,354	96,405	8,521	606,695	9,036	643,363	71.2	839	59,737
Micofung/Moid Inhibitor	6,521	1,570,322	10,255	2,469,507	12,658	3,048,173	240.81	4,118	991,656
Micromix 3B	4,954	1,959,158	11,245	4,447,060	8,455	3,343,699	395.47	7,744	3,062,520
Molasses (Dried)	602	69,597	12,456	1,440,038	8,986	1,038,871	115.61	4,072	470,764
Mono calcium Phosphate	796	35,987	6,521	294,814	6,656	300,918	45.21	661	29,884
Natupro	678	271,505	9,240	3,700,158	9,565	3,830,304	400.45	353	141,359
Molistar	332	16,334	9,600	472,320	9,653	474,928	49.20	279	13,727
Minerva	438	74,810	17,540	2,995,832	15,562	2,657,990	170.80	2,416	412,653
Moid Inhibitor	129	95,737	20,145	14,950,612	17,963	13,331,240	742.15	2,311	1,715,109
L-Tryptophan	762	647,860	25,411	21,604,686	24,578	20,896,461	850.21	1,595	1,356,085
L-Theonine	489	929,100	30,245	57,465,500	26,356	50,076,400	1900.00	4,378	8,318,200
Kemtrace Maxim	535	964,177	25,641	46,210,210	18,956	34,162,503	1802.20	7,220	13,011,884
ImmunoWall	451	171,380	24,871	9,450,980	20,468	7,777,840	380.00	4,854	1,844,520
Hi Top Premix	-	-	20,145	9,693,774	15,855	7,629,426	481.20	4,290	2,064,348
Halquivet	5,170	4,915,739	3,250	3,090,165	6,658	6,330,560	950.82	1,762	1,675,345
Garex-25	1,701	680,400	7,640	3,056,000	8,989	3,595,600	400.00	352	140,800
Fishy Spicy	1,331	659,111	60,250	29,835,800	57,356	28,402,691	495.20	4,225	2,092,220
Entreat Plus	1,717	605,191	5,240	1,846,943	6,330	2,231,135	352.47	627	220,999
Ecotide	1,799	638,285	45,246	16,053,281	42,589	15,110,577	354.80	4,456	1,580,989
Curcumol	1,000	135,100	4,625	624,838	4,024	543,642	135.10	1,601	216,295
Aviast Plus	2,802	2,410,981	55,645	47,879,740	55,254	47,543,304	860.45	3,193	2,747,417
Availie-4	728	510,008	6,535	4,578,160	6,968	4,881,502	700.56	295	206,665
Egg Extra	-	-	4,250	2,683,875	3,255	2,055,533	631.50	995	628,343
Miracol	94	91,979	25,214	24,671,899	23,210	22,710,985	978.50	2,098	2,052,893
Broiler Vitamin	335	127,769	2,205	840,987	1,665	635,031	381.40	875	333,725
Optigen	9	2,299	21,014	5,368,026	20,145	5,146,040	255.45	878	224,285
Pellet Binder	2,084	251,435	70,254	8,476,145	71,755	8,657,241	120.65	583	70,339
Phytase/Natuphos	1,194	181,488	60,236	9,155,872	60,255	9,158,760	152.00	1,175	178,600
Quantam Blue	624	160,231	42,563	10,929,327	42,254	10,849,982	256.78	933	239,576
Robenidine (HCL)	671	50,459	28,965	2,178,168	29,201	2,195,915	75.20	435	32,712
SGS Dry/ Sulkil/ Antisal	3,598	198,825	68,595	3,790,560	70,455	3,893,343	55.26	1,738	96,042



Sodium-Bi-Carbonate	3,985	119,550	49,587	1,487,610	52,791	1,583,730	30.00	781	23,430
Toxin Binder	1,900	117,678	26,532	1,643,657	26,351	1,632,444	61.95	2,081	128,891
Lysoforte Dr	551	161,933	16,525	4,856,532	15,241	4,479,177	293.89	1,835	539,288
Molasses (Dried)	130	9,256	11,456	815,667	9,854	701,605	71.20	1,732	123,318
Mono calcium Phosphate	1,231	296,437	6,454	1,554,188	6,921	1,666,646	240.81	764	183,979
Optigen	911	360,273	1,455	575,409	1,524	602,696	395.47	842	332,986
Phytase	2	231	9,365	1,082,688	8,954	1,035,172	115.61	413	47,747
Uni-mannanase	634	96,558	10,251	1,561,227	7,792	1,186,722	152.30	3,093	471,064
Urea fertilizer	386	3,513	5,256	47,830	5,256	47,830	9.10	386	3,513
Vit & Min Layer Premix	2,551	191,325	4,569	342,675	5,988	449,100	75.00	1,132	84,900
XAP/Robaviotic	374	46,713	12,624	1,576,738	12,451	1,555,130	124.90	547	68,320
Yaa Sacc	196	49,980	8,524	2,173,620	2,365	603,075	255.00	6,355	1,620,525
Zymyeast	19,620	2,452,544	1,251	156,314	4,370	546,220	125.00	16,501	2,062,638
Gross Total	5,790,558	278,826,320	1,442,036	524,550,552	1,593,719	517,498,950		5,636,673	285,877,922



Krishibid Feed Ltd.
801, Begum Rokeya Sharani, Kazi Para, Mirpur. Dhaka
Details of Trade Debtors
As at 30th June, 2023

Party Name	Annexure-C	
	Amount in Taka 2023	Amount in Taka 2022
Zone-1, Mymensingh		
Shena Enterprise	520,465	153,253
Zolok Traders	845,623	-
Haque Traders	945,236	137,245
Amin Traders	845,629	29,052
Zakir Traders	562,341	29,654
Shamshoddhoha Enterprise	1,048,638	1,048,638
Sharaf Enterprise		94,321
Agro Trading	379,872	679,872
Rohan Enterprise	27,432,849	24,493,615
Bahi Bahi Traders (Valuka).	3,899,870	3,899,870
Reta Feed Vandar	1,176,670	1,050,598
F S S Enterprise	-	452,403
Padma Poultry & Fisheries	2,444,228	2,182,346
Akota Fisherise	1,744,667	1,994,667
Hazi Mathsa Khamar.	2,815,340	2,522,625
Al-Amin Traders.	705,982	630,341
M/S Jahin Traders	788,042	815,216
Shahab Uddin Agro Firm	-	510,475
Alif Enterprise (Trisal)	1,321,321	1,215,465
M/S Muslim General Store	720,563	-
Moni Enterprise	925,460	151,125
Tangila Poultry & Fish Feed	654,238	3,773
Appel Agro Firm (Muktagacha)	954,623	-
Salma Beej Vander	546,523	8,314,723
M/S Rakib Poultry & Fish Feed	1,025,465	1,052,184
Nuha Fisheries, Valuka.	1,124,565	159,390
F.R Agro Farm	125,465	70,893
Moli Enterprise	150,250	149,281
Labid Traders	225,462	50,379
Biva Feed & Chicks Trishal	1,996,072	1,782,207
Habiba Poultry, Mymensingh	320,560	644,630
Ankur Krishi Unnayon Samobay	856,246	309,992
Rumin Poultry	890,245	-
Orpan Enterprise, Mymensingh	255,189	290,374
Vai Vai Agro Farm, Mymensingh	-	1,810,049
M/S Murad Enterprise	-	103,129
Mim Motsho Khamar, Fulbaria	1,139,815	1,017,692
M/S Maruf Enterprise, Fulbari	-	1,717,932
Gaforgaon Poultry, Gaforgaon	392,297	350,265
M/S Rakib Traders, Trishal	15,394	47,700
Dado Poultry & Fish Feed	-	148,053
M/S Dream Project Corner, Mymensingh	4,640,060	4,142,911



Nahar poultry , Nandail	790,256	-
M/S Sonali Traders, Netrokona	895,326	37,888
Rahim Enterprise, Jamalpur	1,025,634	4,984,116
Samia Enterprise, Muktagacha	1,160,450	128,828
M/S Nishat Poultry, Jamalpur	1,524,600	4,546,176
M/S Saiful Enterprise, Sherpur	250,360	149,871
M/S Forazi Enterprise, Fulbaria	354,540	316,554
M/s Marzia Enterprise, Jamalpur	-	512,369
M/S Aysha Enterprise, Jamalpur	-	805,959
M/S Krishan Agro, Fulbaria, Mymensingh	-	2,364,614
M/S Ronju Enterprise, Fulbaria	215,299	192,231
M/S R. B Poultry & Fish Feed	715,731	638,724
Sahon & Rony Poultry	1,125,460	-
M/S Bismillah Poultry, Jamalpur	2,025,632	79,989
Shopon Enterprise, Jamalpur	2,563,214	954,643
Seyam Enterprise	1,202,640	26,406
M/s Mir enterprise	789,562	521,261
Lokkho Enterprise	897,854	568,524
Nasim Enterprise	1,569,874	587,542
M/S Nugghor Entp. Fulbaria	1,125,643	536,258
M/S Chan Traders, Nalitabari	90,256	800
Rakib Poultry Farm, Bhaluka	650,230	200,489
Mahi Enterprise, Jamalpur	1,985,230	1,125,420
Tashin Enterprise, Fulbaria.	780,526	652,412
M/S Zaman Traders, Mymensing	920,365	758,452
M/S Rony Enterprise, Jamalpur	1,124,564	552,142
M/S Monthaha Ent. Muktagacha	1,520,465	678,542
M/S Hasan Traders, Sherpur	1,236,542	986,547
Sub-Total	90,975,518	87,163,095
Zone-2, Gazipur		
Bismillah Rice Store	450,263	215,969
Bhaluka Poultry Feed & Med	650,246	270,527
Gowsiya Enterprise	1,364,955	1,218,710
Zesan Enterprise	1,505,100	1,343,839
Friend Poultry & Fish Feed	4,701,889	4,198,115
Kalam Traders	6,364,120	634,120
Munny Poultry Feed	1,520,365	1,287,625
M/S Alim Poultry Feed	1,125,462	504,176
Bismillah Enterprise	750,246	333,420
Md. Rukunuzzaman	562,354	480,773
Abir Poultry Feed, Norshindi	62,718	55,998
Star Poultry Tangail	920,560	414,528
Sadir Poultry Feed	1,125,643	552,727
Nurul Amin Kaligonj	751,260	-
Abid & Amjad, Chowrasta, Gazipur	12,233	38,233
Shefat Poultry, Gazipur.	-	660,091
Islam Traders, Gazipur.	-	508,370
Ekusha Poultry, Gazipur.	1,652,553	1,475,494
Two Star Poultry Gazipur	507,161	461,751
Ibrahim Traders, Kaligonj.	-	2,178



Shihab Poultry, Jirani Ashulia	11,494	11,494
Mow Enterprise, Chowrasta Gaz.	-	73,260
Arman Enterprise, Fulbaria, Mym	-	142,528
Adib Enterprise, Gazipur	1,543,723	1,378,324
Kamal Demer Arot & Feed Norsi.	1,382,095	1,234,013
M/S Joynal Poultry, Kapashia	802,560	783,427
Pollen Poultry, Kapasia.	1,325,620	378,132
Sumon-Rimon Poultry, Gazipur	1,564,789	482,669
M/S Zewel Enterprise, Dhaka.	1,202,450	-
Sadia Poultry, Kapasia, Gazipur	456,246	-
M/S Jisan Enterprises, Gazipur	647	647
Novelty Poultry, Mowna, Gazipur	500	500
Mahabub Poultry, Gazipur	852,632	568,574
M/S Tayba Traders, Gazipur	560,230	1,153
Bismillah Dairy Feed, Gazipur	320,145	789,521
Sub-Total:	34,050,259	20,500,886
Zone-3, Bogura		
Tangila Poultry, Bogra.	4,006,326	3,577,077
Showhag Traders, Bogra.	1,140,332	1,140,332
Habib Taders, Bogra.	792,207	792,207
Zidan Poultry, Bogra.	6,303,937	5,628,515
Khandokar Traders, Bogra.	1,074,918	959,748
Mirza Feed (Sadar Bogra)	75,608	75,608
Khan Poultry, Satbari Shahjadpr	1,702,136	1,519,764
Razib Poultry	-	272,272
Miskat Traders	-	1,544,732
Arnob Traders	-	1,351,852
Sonali Fashal	92,176	82,300
Sohan Traders	90,590	90,590
Sarkar Traders	315,719	315,719
Umme Kulsum	-	807,410
S.Ali Traders	1,223,767	291,027
Five Star	670,817	-
Zisan Traders	335,281	317,189
Maa Baba Traders	160,633	143,422
Shoyeb Poultry Network, Bogra	877,185	783,201
Faruk Beej Vander, Bogra	-	420,416
Mizanur Traders	-	21,154
B M Medical, Bogra	-	132,970
Provat Traders, Gaibandha	531,077	474,176
Jibon Poultry Feed & Medicine	1,137,041	1,015,215
M/S Maa Poultry Feed, Sirajgonj	505,354	451,209
Sifat Poultry, Sirajgonj.	144,364	155,682
Ha-Mim Traders, Bogra	73,369	65,508
Papiya Koyel Hatchery, Bogra	132,663	404,119
Niloy Traders, Bogra	245,043	227,691
Ma Poultry, Bogra.	72,681	180,939
Mahin Traders, Bogra	-	24,956



Mahmuda Poultry, Bogra.		
Tin Bhai Poultry, Bogra	845,535	772,773
M/s Sarkar Traders, Sirajgonj	-	202,765
Bhai Bhai Poultry, Sirajgong	1,429,166	1,276,041
Valo Poultry, BograA	1,387,820	1,239,125
M/s Kazi Traders, Naogoan	66,364	59,254
Sub-total:	25,432,109	26,816,958
Zone-4, Rangpur		
M/S Tawhid Enterprise Kurigram	561,525	501,362
M/S Afjal Traders, Rangpur.	-	3,573,578
Sohel Traders, Burirhat, Rangpur	79,281	79,281
Bapari Krishigor	1,202,500	58,783
M/S Mahin Enterprise	523,654	991,075
M/s. Shirajul Enterprise	950,230	810,007
M/S Allah Mohan Poultry, Rangpur	1,170,296	1,044,907
Pirgasa Agro Business Center	363,516	355,800
M/S Shakil Poultry, Rangpur	1,355,178	1,299,221
M/S A.R Traders	-	26,255
Sulaiman Traders	75,531	75,531
Rahman Traders	2,186,710	1,952,420
Manu Poultry	305,527	272,792
Biplob Traders	783,972	699,975
Dumar Poultry Network	1,135,830	1,135,830
Pritom Traders	7,019	33,044
Mayer Dua Poultry	75,954	75,954
Sadia Poultry		664,025
Riffat Poultry	877,647	783,613
Asa Poultry	358,651	358,651
Abu Bakar Siddik	24,739	24,739
Liakat Ali Patoary	13,336	13,336
Rahman Enterprise	315,108	281,346
Shuvo Poultry	540,954	710,805
Aqua Solution, Rangpur.	103,544	126,544
M/S New Poultry, Rangpur	1,112,905	993,665
M/S Romana Poultry, Rangpur	1,091,409	974,472
Shahrium Poultry, Gaibandha	-	2,110,906
Asha Poultry, Rangpur	1,788,204	1,596,611
Rejwan Traders, Rangpur.	814,111	726,885
Three Rotno Traders, Rangpur	570,233	509,137
Shadhin Traders, Gaibandha	-	229,275
Nayon Poultry Feed, Rangpur	2,243,071	2,002,742
Shohag Traders, Kurigram	-	83,317
Ma Ma Trade Int. Kurigram	158,676	158,676
J.K.M Dairy Zone, Rangpur	106,790	106,790
Protik Poultry, Rangpur	3,125,620	2,853,459
Shakib Poultry Farm, Rangpur	562,314	308,004
Ekhwan Traders, Rangpur	982,562	1,087,866
Rohama Agro & Hatchery, Rangpur	452,631	569,660
M R Trading, Rangpur	365,241	659,698
M/S Agro, Mithapukur, Rangpur	652,341	720,124
Standard Feed, Rangpur	752,416	494,062



Shahin Traders, Rangpur	12,261	12,261
M/S Shahjalal Traders, Rangpur	53,040	53,040
Nirjon Ruponty Poultry, Rangpur	1,345,698	256,118
Fatema Traders, Lalmonirhat	56,925	56,925
Jesmin Khaddo Vander, Rangpur	1,025,630	493,628
Sub-Total:	30,282,780	33,006,195
Zone-5, Satkhira		
Sales Centre- Satkhira	-	-
Rumpa Fish Feed Ltd.	-	-
Akorghata Poultry	563,511	563,511
Hiron Feed House	51,699	84,999
Fahim Traders	44,460	44,460
Sarder Traders (Billal)	77,345	-
Sydul Traders	45,583	153,083
Gozalia Feed House	120,500	-
Ghose Poultry Feed	325,621	157,940
Moon Enterprise	65,214	-
Mollik Enterprise	976,452	-
Reza Agro Farm	820,560	328,593
Kobir Poultry	14,700	14,700
Habibur Royichpur	232,564	147,145
Eva Enterprise	40,515	40,515
Babul Traders	154,364	154,364
Mattry Poultry Feed	77,000	77,000
Ataur Traders	-	-
Mahi Enterprise	550,143	568,598
Sunrise Enterprise, Satkhira	-	896,356
Shamol Fish Feed	-	5,105
Lutfor Poultry, Satkhira	-	-
K B A Poultry, Satkhira	91,750	91,750
Rupa Poultry, Satkhira	225,600	-
Joint Poultry, Satkhira.	1,523,640	1,155,472
Feroz Poultry, Satkhira	2,154,600	1,584,721
Satota Poultry Feed, Satkhira	20,562	-
Masud Poultry Feed, Satkhira	10,775	10,775
Mizanur Fish Feed, Satkhira	-	-
Vai Vai Enterprise, Satkhira.	752,632	368,744
Bokhari Agro Farm, Satkhira	143,520	143,520
M/S Sardar Ent. (Rafiqul),	653,247	43,507
Farhad Poultry, Satkhira	372,456	191,250
Sadia Nadia Poultry, Satkhira	565,321	400,360
Itu Poultry Farm, Satkhira.	16,205	16,205
Sk Poultry Feed, Satkhira	13,950	13,950
Tumpa Poultry Feed, Satkhira	856,320	398,947
Jononi Khaddo Vander, Satkhira	792,356	219,906
Ali Poultry Farm, Satkhira	1,800	1,800
Julekha Enterprise, Satkhira	-	-
Babu Fish Feed, Satkhira	460	460
Najmul Store, Satkhira	1,025,462	32,550
Molla Enterprise, Satkhira.	142,780	142,780
Varieties Fish, Satkhira	562,345	7,200
Mahir Enterprise, Satkhira	720,456	2,000



Usa Poultry Feed, Satkhira	852,632	324,765
Tajim Enterprise, Satkhira	925,416	24,900
Gaji Enterprise, Satkhira.	351,260	16,150
Babon Fish, Satkhira	-	-
Maruf & Marufa Poultry Feed	1,750,230	1,650,200
Raya Enterprise, Satkhira	520,623	-
Bhai Bhai Enterprise -2	789,652	-
Janab Ali Traders, Satkhira	326,541	-
Achia Poultry Feed & Farm	550,263	753,002
Munshi Mothso Khamar, Satkhira	456,233	-
Chondipur Agri. Feed House,	344,545	-
Sardar Poultry Feed, Nolta	90,413	124,373
Vai Vai Banijjo Vander	564,656	-
Rony Hatchery, Satkhira	256,421	1,550
Amena Store, Satkhira	151,240	-
Vai Vai Poultry (Shakra)	958,744	496,300
M/S Krishi Ghor, Satkhira	525,641	1,000
M/S Rahim Rahman Ent. Satkhira	757,571	256,200
Joyent Feed House-2, Satkhira	195,623	-
Bismillah Feed House, Satkhira	325,478	-
Sonali Agro Farm, Satkhira	951,246	-
Brothers Trade, Satkhira	1,025,444	-
M/S S K Enterprise, Satkhira	1,124,544	-
Sub-Total:	28,600,884	11,710,706
Zone-6, Comilla		
Mahi Enterprise	4,584,525	4,584,525
Suraya Poultry, Comilla.	236,226	210,916
Liza Poultry, Comilla.	293,015	288,380
Mayer Doa Poultry, Comilla.	140,749	125,669
M/S Krishi Ponno, Comilla.	2,588,144	2,310,843
Nurul Huda, Comilla.	2,343,034	2,136,593
H. R Poultry, Comilla.	441,598	412,123
Nurjahan Poultry Comilla	210,201	223,394
Golam Sarwar	106,521	112,965
Md. Rasel Art	38,375	38,375
Md. Khokon	1,257,014	1,257,014
Bondhu Traders	-	2,570
Abul Hossain	247,960	221,393
S. Ali Enterprise	-	291,027
Jamal Hossain	173,071	158,983
Bhai Bhai Poultry	218,532	218,532
Fohaj Ahmed Dairy Farm, Comilla	-	759,309
Maa Traders, Comilla	35,462	35,462
Alom Traders, Comilla.	61,911	55,278
Grameen Poultry, Comilla.	85,997	117,015
Jafor Poultry Farm, Comilla	(70,049)	-
Towhid Medical Hall, Comilla	-	9,947
M/S Hasan Poultry & Fish Feed	-	380
M/S Sohel Poultry Complex, Cum	-	796,099
Sub-Total:	12,992,286	14,366,792



Zone-7, Cox's Bazar		
Al-Modina Poultry Feed	368,455	360,174
Allah-Olla Hatchery	-	4,667,073
Shapla Agrovat	316,382	282,484
Wazedia Feed Center Cox.	1,050,329	982,401
M/S Zenith Poultry & Feed.	752,936	672,264
J H Enterprise.Chittagong	4,127,274	3,685,066
Voiya Poultry	1,526,926	1,363,327
Baraitoli Enterprise Cox'S Bzr	1,265,569	1,165,687
M/S S.A Poultry & Fisheries Ctg	5,245,334	4,683,334
Popular Poultry& Fisheries Ctg	-	143,781
Maa Enterprise Chittagong	6,729,492	6,008,475
Momtaz Poultry& Medecine (Ctg)	449,410	401,259
N.K. Poultry & Fisheries (Ctg)	-	536,678
Mr. Sarwar Kamal (Chittagong).	-	1,526,256
M/S Al-Riad Enterprise Cox'S	-	2,484,595
M/S Johir Poultry & Medicine	300,852	268,618
Sonar Bangla Poultry,Cox'S Baz	616,128	550,114
Midway Hatchery & Fisheries	-	102,268
M/S Rahim Poultry, Cox'S Bazar	757,544	676,379
Modina Poultry, Dulahazra.	3,190,307	2,848,488
Jahangir & Sons (Cox'S Bazar)	-	1,562,895
Arif Poultry	997,257	890,408
Mr. Faruq Ahmed	84,319	79,749
Mr. Monir Hossain Cox'S Bazar	36,630	36,630
Mr. Mostaq Ahmed Cox'S Bazar	65,890	65,890
M/S Mostafa Enterprise Cox'S B	33,855	33,855
Mr. Rashed Cox'S Bazar	239,639	239,639
Chokoria Poultry Cox'S Bazar	1,233,320	1,101,179
Ramu Monosex, Cox'S Bazar	410,946	366,916
Mr. Jafor Alam Cox'S Bazar	66,430	66,430
Beximco Fisheries Cox'S Bazar	183,992	164,279
Abdur Rashid Cox'S Bazar	1,075,909	1,112,364
Zahan Agro Firm Cox'S Bazar	179,314	160,102
M H Agro Cox'S Bazar	-	48,111
Salma Enterprise Cox'S Bazar.	345,460	308,446
Karim Poultry, Cox'S Bazar.	159,523	159,523
D.K Enterprise Gohira Ctg	793,812	708,761
Dream Agro Village,Cox'S Bazar	585,565	522,826
Amin Poultry Complex, Ctg.	296,035	264,317
Shahab Uddin, Cox'S Bazar.	-	117,921
Rahmania Store, Cox'S Bazar	2,021,753	1,805,137
Chashi Poultry Khamar, Cox'S	1,025,466	91,404
Mr. Didarul Alom, Cox'S Bazar	1,524,012	-
Mayer Dua Veterinary,Cox'S Baz	1,124,566	-
A. N Poultry & Fisheries, Ctg.	1,325,689	1,306
M/S Aman Fish Feed,Cox'S Bazar	452,111	-
M/S Ismail & Brothers, Coxbazr	1,789,564	17,410
M/S Al Fair Distribution,Cox'S	1,478,981	6,476
Sub-Total:	44,226,976	43,340,695



Zone-8, Rajshahi		
Talukdar Enterprise, Rajshahi.		
Kiron Traders (Rajshahi).	1,901,189	2,233,062
Bhai Bahi Enterprise	833,247	833,311
Islam & Brothers Rajshahi	-	746,578
Tisha & Tinni, Rajshahi	-	40,507
Mim Motsha Khamar, Rajshahi	51,088	51,088
Bhai Bhai Traders	220,730	220,730
Erani Poultry, Rajshahi.	181,724	157,184
Fatema Motsho Khamar, Rajshahi	747,327	676,185
Maa Poultry Rajshahi	-	1,125,478
Nowshad Traders, Rajshahi	410,682	348,849
Sub-Total:	-	1,325,875
Zone-9, Jessor		
Sale Center Jessore		
Jafor Machineries (Jessore)	380,570	380,570
Nur Poultry Feed	-	80,338
A&T Enterprise	-	-
Feroj Poultry Feed, Jhenaidah	-	779,223
M/S Mahmudul Enterprise, Magura	1,801,610	1,608,580
M/S Akas-Prince Enterprise	-	41,825
M/S Billal Poultry Feed, Jessor	1,695,400	1,513,750
M/S New Poultry, Kaligonj, Jessor	823,179	752,838
Gorila Enterprise, Jessore	801,425	1,072,701
Johir Enterprise, Jessore	109,885	109,885
Raju Poultry Farm	-	110,639
Sirajul Enterprise, Jessore	1,406,326	1,264,559
Halima Dairy Farm, Jessore	10,056	10,056
Alif Feed Complex, Jhenaidah	115,487	848,961
Pentu Dairy Farm, Magura	325,640	103,305
Shuvo Poultry Feed, Meherpur	15,246	9,443
M/S Abdullah Traders	20,365	1,256
Sub-Total:	987,210	1,058,272
Zone-10 Barishal		
Chashi Agro & Feed Ltd. Bhola		
Sub-Total:	250,991	1,282,991
Zone-11 Sylhet.		
M/S S.R Agro (Sylhet)		
M/S Abida Poultry (Sylhet)	155,711	155,711
Naibil Poultry, Sylhet	2,290,714	2,045,280
Roma Enterprise	2,611,550	2,331,741
Shahjalal Poultry	-	74,217
Rahat Poultry, Sylhet.	88,408	88,408
Shah Milon Poultry, Sylhet.	488,528	436,186
Sub-Total:	1,580,144	1,410,843
Zone-12, Tangail.		
Rasel Poultry Feed, Tangail.		
M/S Mizan Poultry, Tangail.	-	72,233
Hazi Traders, Tangail, Mym	-	385,895
Mastar Enterprise, Fulbaria	-	5,471,648
Fatema Layer Farm, Fulbaria	-	1,521,260
	-	1,039,943



Mitaly Traders, Tangail	36,908	36,908
Afrin Poultry Farm (Tangail)	-	39,813
Ma Poultry Farm, Fulbaria.	(317)	695,875
Sarkar Traders, Tangail.	3,086,395	2,755,710
Hijol, Nirob Poultry. Tangail	362,888	382,868
Bismillah Layering & Fisheries	45	-
Vai Bon Ent. (Member), Fulbaria	30,675	30,675
M/S Mariya Enterprise, Fulbaria	-	727,071
M/S Dui Vai Traders, Fulbaria	324,167	324,167
M/S Akota Poultry Feed, Tangai	159,663	159,663
Vai Bon Poultry, Kandaniya-2	5,620	5,620
Sub-Total:	4,006,044	13,649,349
Zone-13 Feni		
Bhuiyan Poultry, Feni	220,456	192,754
Chishtia Poultry House, Feni	50,240	93,101
M/S Saddam Enterprise	95,230	57,010
Bismillah Multi Farm	150,260	100,713
Ataulla Hamidi Poultry, B.Baria	175,230	100,584
Ma Enterprise	312,456	214,756
M/S Motizahan Agro Complex	2,014,526	1,796,596
Masuk Poultry Feed	550,320	432,914
Adila Bin Khalil Feed	650,240	577,417
M/S Alam Poultry&Medicine	320,452	277,298
Mayer Doya Traders	2,654,023	1,730,324
M/S Shahadat Ent.	1,855	1,855
M/S Nil Enterprise	720,500	883,292
M/S Bhuiyan Ent.	223	-
Sub-Total:	7,916,011	6,458,614
Zone-14 Khulna		
M/S Khokon Store, Kaliganj	495,865	495,865
M/S Dalia Poultry & Fish Feed	213,254	381,330
Sub-Total:	709,119	877,195
Zone-15 Bagerhat		
Ruhit Poultry	120,115	-
Kartik Enterprise	226,452	114,574
Satota Poultry, Bagerhat.	321,450	206,253
Arosh Poultry Khabar, Bagerhat	50,250	59,052
Sub-Total:	718,267	379,879
Zone-16 Kishorgonj		
Romiz Uddin Poultry, Kishorgonj	-	164,294
Alif Poultry Feed & Medicine	760,135	678,692
Tuhin Poultry Feed & Medicine	1,324,110	1,182,321
Mrs. Lubna Poultry, Kishorgonj	-	99,950
Sub-Total:	2,084,245	2,125,257



Others Related Party		
Krishibid Poultry Ltd.	197,600,315	78,999,469
Krishibid Salt Ltd.	1,524,540	1,574,540
Krishibid Fisheries Ltd.	26,481,143	27,622,075
GLDL (KWV Project Savar)	4,444,870	-
GLDL (Organic poultry ltd)	2,528,588	-
GLDL (Sonali Organic Dairy ltd)	1,573,941	-
Krishibid Trading Ltd.	42,708,148	24,614,146
Sub-Total:	276,861,545	132,810,230
Others Party		
Pran Agro Business Ltd.	2,025,452	3,245,789
Lotus Feed	2,526,352	3,159,992
Sun Moon Agro Feed	11,955	11,955
Mondol Feed	17,322	17,322
Super Fair Feed	22,289	22,289
Fida Feeds Limited	3,569,870	2,014,587
Farmers Agro Feed	4,125,462	2,945,236
Asia Feed	2,025,632	890,791
Sarker Feed	43,209	43,209
Sohel Motsho Khamar	3,045,210	1,625,478
Oppo Feed	1,824,516	824,516
Max Feed	67,670	67,670
Monowara Motsho Khamar	3,145,632	2,325,687
Sumon Motsho Khamar	1,550,241	601,716
Safin Motsho Project	2,895	2,895
Pushti Feed	2,625,413	1,125,478
Bhaluka Feed	3,546,456	2,154,870
Sowat Feed Ltd.	833	833
Khadija Poultry & Fish Feed	186,919	242,339
Agro Industrial Trust (AIT)	2,348,550	-
Azom Feed	2,145,236	1,524,120
Akondo Feed	2,856,234	2,036,540
K.B. Agro Feed	2,245,623	2,654,124
Sonar Bangla Feed	16,290	16,290
Nabi Agro Feed	2,520,360	1,895,412
Miner Feed	3,025,633	2,458,793
Hyder Feed	4,865,246	3,512,547
Boiragi Feed	1,720,456	985,745
Kajol Feed	1,250,462	695,845
Maysha Feed Ltd.	6,673	6,673
Jamil Feed Ltd.	4,025,464	3,365,897
Unique Feed	2,756,233	2,014,587
Modina Feed	3,563,555	3,045,123
Satez Feed	428	428
Talukder Feed	4,875	4,875
Khokon Feed	3,063,546	2,563,245
China Bangla Feed	3,236,540	2,125,473
Progoti Feed	21,230	21,230
B. M Feed	88,995	88,995
X Press Feed	3,055,623	2,545,986
Gold Age	2,952,633	2,021,454
Modina Trading Corporation	2,954,263	1,245,788



Others Related Party		
Krishibid Poultry Ltd.		
Krishibid Salt Ltd.	197,600,315	78,999,469
Krishibid Fisheries Ltd.	1,524,540	1,574,540
GLDL (KVV Project Savar)	26,481,143	27,622,075
GLDL (Organic poultry Ltd)	4,444,870	-
GLDL (Sonali Organic Dairy Ltd)	2,528,588	-
Krishibid Trading Ltd.	1,573,941	-
Sub-Total:	42,708,148	24,614,146
Others Party	276,861,545	132,810,230
Pran Agro Business Ltd.		
Lotus Feed	2,025,452	3,245,789
Sun Moon Agro Feed	2,526,352	3,159,992
Mondol Feed	11,955	11,955
Super Fair Feed	17,322	17,322
Fida Feeds Limited	22,289	22,289
Farmers Agro Feed	3,569,870	2,014,587
Asia Feed	4,125,462	2,945,236
Sarker Feed	2,025,632	890,791
Sohel Motsho Khamar	43,209	43,209
Oppo Feed	3,045,210	1,625,478
Max Feed	1,824,516	824,516
Monowara Motsho Khamar	67,670	67,670
Sumon Motsho Khamar	3,145,632	2,325,687
Safin Motsho Project	1,550,241	601,716
Pushti Feed	2,895	2,895
Bhaluka Feed	2,625,413	1,125,478
Sowat Feed Ltd.	3,546,456	2,154,870
Khadija Poultry & Fish Feed	833	833
Agro Industrial Trust (AIT)	186,919	242,339
Azom Feed	2,348,550	-
Akondo Feed	2,145,236	1,524,120
K.B. Agro Feed	2,856,234	2,036,540
Sonar Bangla Feed	2,245,623	2,654,124
Nabi Agro Feed	16,290	16,290
Miner Feed	2,520,360	1,895,412
Hyder Feed	3,025,633	2,458,793
Boiragi Feed	4,865,246	3,512,547
Kajol Feed	1,720,456	985,745
Maysha Feed Ltd.	1,250,462	695,845
Jamil Feed Ltd.	6,673	6,673
Unique Feed	4,025,464	3,365,897
Modina Feed	2,756,233	2,014,587
Satez Feed	3,563,555	3,045,123
Talukder Feed	428	428
Khokon Feed	4,875	4,875
China Bangla Feed	3,063,546	2,563,245
Progoti Feed	3,236,540	2,125,473
B. M Feed	21,230	21,230
X Press Feed	88,995	88,995
Gold Age	3,055,623	2,545,986
Modina Trading Corporation	2,952,633	2,021,454
	2,954,263	1,245,788



Dhaka Trading Ltd.	302	302
H. A Shah Dairy Farm	4,380	4,380
M/S. Rahman Traders Ltd.	895,540	896,587
M. H Enterprise	2,197,068	3,125,487
Tazan Agro	4,123,560	2,684,578
Orange Hub Impex Ltd	5,025,650	3,125,487
Rahmania Trading Corporation	5,520,652	3,024,510
Root Agro	4,045,623	2,256,421
J. M Trading	4,563,241	10,329,900
Aden Trade Ltd.	4,968,566	4,687,940
S. P. R Trading	3,025,632	1,273,167
Taj Enterprise	4,356,422	2,985,632
JM Traders	5,093,939	3,524,164
Daynamic Agro	4,145,789	2,256,348
Ababil Feed & Hatchery	2,232,545	2,428,495
Seaco Pvt Ltd.	197,300	201,852
Sub-Total:	129,483,685	98,957,072
Gross Total:	708,644,160	517,493,348



Krishibid Feed Ltd.
801, Begum Rokeya Sharani, Kazi Para, Mirpur. Dhaka
Details of Trade Creditors
As at 30th June, 2023

Annexure- D

Party Name	Amount in Taka 2023	Amount in Taka 2022
A R Animal Health Ltd.	252,625	208,375
Nutrihealth Ltd.	95,298	446,298
Gold Age	708,568	444,808
Hoovers Agrovat Ltd.	387,523	881,523
Jims Tech International	427,299	477,299
M/S Brothers Trading Cor.	-	357,495
Madina Poly Fibre Ltd.	154,100	1,091,103
Sigma Bangladesh	-	387,000
Unique Cement Ind. Ltd.	-	97,000
Total Taka:	2,025,413	4,390,901

