

Independent Auditors' Report

To the shareholders of Mamun Agro Products Ltd.

Report on the Audit of the Financial Statements.

Opinion

We have audited the financial statements of **Mamun Agro Products Ltd.** ("the Company"), which comprise the Statement of Financial Position as at 30 June 2022, and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give true and fair view, in all material respects, of the financial position of the Company as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) where practicable, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Opinion

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

Emphasis of matters

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

1. During the audit we noted that the company made some payments against purchase & expenses in cash instead of A/C payee cheque or bank transfer which indicates violation of Income tax ordinance 1984.
2. Depreciation methods, useful lives & residual value should be reviewed annually and adjusted if appropriate. During the year the company did not review its PPE rate of depreciation. Also, The Company didn't adjust disposal of PPE, during preparation of Financial Statements. It indicates the overvalue of the Assets not adjusted.

Our opinion is not modified in respect of the matter emphasized.

Key Audit Matters

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

Risk	Our response to the risk
Revenue recognition	
<p>During the year, the Company recognized sales turnover of BDT 566,594,365 which has decreased by BDT 30,533,760 as compared with previous year.</p> <p>Sales revenue recognized by the Company as per IFRS: 15, 'Revenue from Contracts with Customers' & Company Policy. Revenue is recognized based on point of delivery and when relevant performance obligations are satisfied. The company adopted IFRS: 15 'Revenue from Contracts with Customers' as continued from last year.</p> <p>We considered sales revenue as an item of significant audit areas during our audit because of its predominance in determining the financial performance of the Company. Sales includes cash collection from customers.</p>	<p>Our audit procedures included the following to test the design and operating effectiveness of key control focusing on:</p> <ul style="list-style-type: none"> ➤ Segregation of duties in invoice creation and modification. ➤ Timing of revenue recognition considering step by step procedure. <p>Our substantive procedures in relation to revenue recognition and measurement comprise the following:</p> <ul style="list-style-type: none"> ➤ Obtaining understanding and documenting the process of revenue recognition and measurement followed by the Company. ➤ Tracing performance obligations stipulated and contract value in the contract with invoice and delivery challan issued to evaluate point of recognition and measurement. ➤ Testing occurrence and accuracy of sales revenue recognized by inspecting source documents such as contract made with the customer, delivery challan and VAT challan. ➤ Assessing accuracy and comparing revenue recognized during the year with VAT returns submitted to VAT authority; ➤ Finally assessing the appropriateness and presentation of disclosure notes with IFRS 15: Revenue from contracts with customers.
See note no. 20, Revenue in the financial statements	

Valuation of closing inventories

Closing inventories aggregating to BDT 254,858,136 was recognized in the statement of financial position as on 30 June 2022. Compared with previous year, this has increased by BDT 38,116,885.

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

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 2020 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. 7, Inventories in the financial statements

Property, plant and equipment

Property, plant and equipment (PPE) was carried at BDT 378,952,352 representing over 80% of total assets of the company as on 30 June 2022. The company reported addition to PPE of BDT 2,192,800 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.
<p>See note no. 4 , Property, plant and equipment in the financial statements</p>	
<p align="center">Measurement of current year income tax and deferred tax</p>	
<p>During the year, the Company recognized current year income tax of Tk. 6,853,396 and deferred tax Tk. 5,943,235 respectively in the statement of profit or loss and other comprehensive income. Both of these expenses have decreased significantly compared to corresponding expense recognized in the last year.</p> <p>Determination of both current year income tax and deferred tax involves compliance with the Income Tax Ordinance (ITO) 1984 and latest finance act along with IAS 12: Income Tax.</p>	<p>Our audit responses adopted during the audit to address the risk identified comprise the following:</p> <ul style="list-style-type: none"> ➤ Obtained and documented management procedures involved in determining both current year income tax and deferred tax. ➤ Obtained understanding and reviewed relevant section of the ITO and SRO to test the accuracy of rate applied by the Company. ➤ Reviewed rate of depreciation used in determining tax depreciation in compliance with the latest finance act which is used to determine taxable profit and deferred tax. ➤ Re-performed detailed calculation of current year income tax and deferred tax as given by the Company. ➤ Inspected latest assessment order completed and compared amount of tax paid by the Company with amount recognized in the financial statements.
<p>See note no. 27 & 28, income tax & deferred tax expenses in the financial statements</p>	
<p align="center">Trade Receivable</p>	
<p>During the year, the company carried BDT 189,211,415 was recognized in the statements of Financial Position as on 30th June, 2022</p> <p>Net Trade receivable Amount Tk. 189,211,415 Receivable Considered good for which the company holds no security other than the debtors personal security.</p>	<p>Our Audit responses comprise the following Procedures:</p> <ul style="list-style-type: none"> ➤ We sent trade receivable balance confirmation. ➤ We analysed the invoices and party wise ledger.

<p>Trade Receivable are recognized at “their anticipated realizable value, which is the original invoiced amount.</p>	<ul style="list-style-type: none"> ➤ We obtained a list of outstanding receivable and assessed the recoverability of these through inquiry of the management.
<p>See note no. 8, Trade receivable in the financial statements</p>	
<p>Trade Payables</p>	
<p>As set out in note 16 to the financial statements, amounting to Tk. 6,558,197. The Company retail merchandise from a number of local and foreign suppliers.</p> <p>Reconciliation processes over trade payable are therefore a critical control to ensuring the trade creditors’ balances are complete and valued correctly. Accordingly, the completeness and valuation of, obligations on trade payables were considered to be a key audit matter.</p>	<p>Our Audit responses comprise the following Procedures:</p> <ul style="list-style-type: none"> ➤ We tested controls the design and implementation of controls over trade payables. Written confirmations were issued out to selected suppliers, under our control. ➤ We requested the suppliers to provides us with a response acknowledging the amount outstanding as at 30 June, 2022. Tests of reconciliations of suppliers balances were performed to ensure that reconciling items were valid and accurate. ➤ We evaluated the reasonability of explanations for significant changes in the profits and mix of the entity’s key trade creditors. ➤ We are satisfied that trade payables are complete and fairly valued as at the end of the reporting period.
<p>See note no. 16, Trade Payable in the financial statements</p>	
<p>Short Term Borrowings</p>	
<p>As referred note no 16 in the financial statement the company recognized Short-term Borrowings of BDT 147,134,314 respectively at their reporting date.</p> <p>Loan liability borrowings from bank were considered s 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

<p>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.</p>	<ul style="list-style-type: none"> ➤ Inspecting relevant board minutes in support of bank loan reported in the financial statement. ➤ 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
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Other Matter

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

Other Information

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

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The companies Act, 1994 require the management to ensure effective internal audit, internal control and risk management factions of the company



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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in circumstances.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and event in a manner that achieves fair presentation.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entity to express an opinion on the financial statements. We are solely responsible for our audit opinion.

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

Dated, 22nd October, 2022

Place: Dhaka



MD SELIM BEZA FCA FCS

ENROLL: 0939

ARTISAN

Chartered Accountants

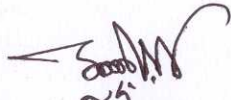
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MAMUN AGRO PRODUCTS LTD
Statement of Financial Position
As at 30 June, 2022

Particulars	Notes	Amount in Taka	
		30 June, 2022	30 June, 2021
ASSETS:			
Non-Current Assets			
		381,356,535	386,411,360
Property, Plant and Equipment	4.00	378,983,552	384,840,035
Intangible assets	5.00	85,860	100,170
Right of use Assets	6.00	2,287,123	1,471,155
Current Assets			
		601,911,586	445,043,770
Inventories	7.00	254,858,136	216,741,251
Trade Receivables	8.00	189,211,415	149,748,230
Advances, Deposits & Pre-payments	9.00	131,883,649	64,145,195
Cash and Cash Equivalents	10.00	25,958,386	14,409,094
TOTAL ASSETS		983,268,121	831,455,130
SHARE HOLDERS' EQUITY AND LIABILITY:			
Shareholders' Equity			
		776,615,457	623,279,032
Share Capital	11.00	500,000,000	400,000,000
Retained Earnings	12.00	276,615,457	223,279,032
Non-Current Liabilities			
		23,324,273	28,645,024
Lease Liability-Net off Current Portion	13.00	1,722,753	1,100,269
Deferred Tax Liabilities	14.00	21,601,520	27,544,755
Current Liabilities			
		183,328,391	179,531,074
Current Portion of Lease Liability	13.00	861,376	550,134
Short Term Borrowings	15.00	147,134,314	130,464,118
Trade & Other Payables	16.00	6,558,197	10,542,881
Liabilities for Expenses	17.00	19,208,779	18,870,563
Liability for WPPF	18.00	2,712,329	3,114,201
Liability for Current Tax	19.00	6,853,396	15,989,177
TOTAL SHARE HOLDERS' EQUITY AND LIABILITY		983,268,121	831,455,130
Net Asset Value (NAV) per share	30.00	15.53	15.58

The accounting policies and explanatory notes are an integral part of the Financial Statements.


Chairman


Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report of even date annexed

Dated: October 22, 2022
Place: Dhaka


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Chartered Accountants



MAMUN AGRO PRODUCTS LTD
Statement of Profit or Loss and Other Comprehensive Income
For the Period from 1st July, 2021 to 30th June, 2022

Particulars	Notes	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	01 July 2021 to 30 June 2022	Seeds	Pesticide	01 July 2020 to 30 June 2021
Revenue	20.00	247,303,385	319,290,980	566,594,365	238,678,620	297,381,985	536,060,605
Cost of Goods Sold	21.00	(118,164,063)	(211,018,678)	(329,182,740)	(113,954,083)	(194,318,891)	(308,272,974)
Gross Profit		129,139,322	108,272,302	237,411,625	124,724,537	103,063,094	227,787,631
Operating Expenses		(74,986,192)	(86,571,102)	(161,557,294)	(67,236,493)	(75,686,715)	(142,923,208)
Administrative Expenses	22.00	(10,647,568)	(15,467,966)	(26,115,534)	(10,703,735)	(13,002,995)	(23,706,730)
Selling & Marketing Expenses	23.00	(64,338,624)	(71,103,136)	(135,441,760)	(56,532,758)	(62,683,720)	(119,216,478)
Operating Profit		54,153,130	21,701,200	75,854,331	57,488,044	27,376,379	84,864,423
Non Operating Expenses		(8,825,885)	(10,893,659)	(19,719,544)	(8,755,620)	(10,926,624)	(19,682,243)
Financial Expenses	24.00	(8,825,885)	(10,893,659)	(19,719,544)	(8,755,620)	(10,926,624)	(19,682,243)
Non Operating Income							
Other Income	25.00	247,238	576,890	824,128	46,320	169,712	216,032
Profit before Income Tax		45,574,483	11,384,431	56,958,915	48,778,745	16,619,468	65,398,212
WPPF Expenses	26.00	(2,170,213)	(542,116)	(2,712,329)	(2,322,797)	(791,403)	(3,114,201)
Net Profit before Tax		43,404,270	10,842,315	54,246,586	46,455,948	15,828,065	62,284,011
Income Tax Expenses		(6,303,003)	5,392,842	(910,161)	(6,791,494)	(3,112,880)	(9,904,374)
Current Tax	27.00	(5,909,418)	(943,978)	(6,853,396)	(6,213,801)	(2,221,240)	(8,435,041)
Short Provision for the A/Y 2018-2019		-	-	-	(36,154)	(44,188)	(80,342)
Deferred Tax	28.00	(393,585)	6,336,820	5,943,235	(541,539)	(847,452)	(1,388,991)
Net Profit after Tax		37,101,267	16,235,157	53,336,425	39,664,454	12,715,185	52,379,637
Earnings per Share (EPS)	29.00			1.22			1.31

The accounting policies and explanatory notes are an integral part of the Financial Statements.


Chairman



Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report of even date annexed

Dated: October 22, 2022
Place: Dhaka


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Chartered Accountants



MAMUN AGRO PRODUCTS LTD
Statement of Changes in Equity
For the year ended 30 June, 2022

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2021	400,000,000	223,279,032	623,279,032
Issuance of Shares	100,000,000		100,000,000
Net Profit after Tax	-	53,336,425	53,336,425
Balance as on June 30, 2022	500,000,000	276,615,457	776,615,457


MAMUN AGRO PRODUCTS LTD
Statement of Changes in Equity
For the year ended 30 June, 2021

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2020	400,000,000	170,899,395	570,899,395
Net Profit after Tax	-	52,379,637	52,379,637
Balance as on June 30, 2021	400,000,000	223,279,032	623,279,032

The accounting policies and explanatory notes are an integral part of the Financial Statements.


Chairman


Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report of even date annexed

Dated: October 22, 2022
Place: Dhaka


ARTISAN
Chartered Accountants



MAMUN AGRO PRODUCTS LTD
Statement of Cash Flows
For the Period from 1st July, 2021 to 30th June, 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		01 July 2021 to 30 June 2022	01 July 2020 to 30 June 2021
A. Cash Flows from Operating Activities:			
Receipts from customers	35	527,131,180	485,317,233
Payment to Suppliers	36	(418,772,725)	(306,421,757)
Payment to Employees	37	(71,803,570)	(65,179,890)
Payment for other expenses	38	(107,538,168)	(93,040,135)
Cash generated from operating activities		(70,983,283)	20,675,451
Other Income		824,128	216,032
Income Tax paid	39	(6,810,781)	(8,606,311)
Net cash generated from operating activities		(76,969,936)	12,285,172
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment	40	(2,192,800)	(71,970,600)
Building Construction	41	(5,000,000)	(1,247,850)
Net cash used in investing activities		(7,192,800)	(73,218,450)
C. Cash Flows from Financing Activities:			
Short Term Borrowings-Net Received/(Payment)	42	16,670,196	90,361,046
Lease Finance-Net Received/(Payment)	43	-	(473,798)
Long Term Borrowings-Net Received/(Payment)	44	-	(6,128,388)
Lease Payment		(1,449,000)	(1,715,800)
Financial Expenses Paid	45	(19,509,168)	(11,670,855)
Share Capital -Received/(Payment)		100,000,000	-
Net cash provided from financing activities		95,712,028	70,372,205
D. Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		11,549,292	9,438,927
E. Cash and cash equivalents at the beginning of the Year		14,409,094	4,970,167
F. Cash and cash equivalents at the end of the Year (D+E)		25,958,386	14,409,094
Net Operating Cash Flows per Share (NOCFPS)	Note# 35.00	(1.76)	0.31

The accounting policies and explanatory notes are an integral part of the Financial Statements.


Chairman


Managing Director


Chief Financial Officer


Company Secretary

Signed in terms of our separate report of even date annexed

Dated: October 22, 2022
Place: Dhaka


ARTISAN
Chartered Accountants



MAMUN AGRO PRODUCTS LIMITED.
Notes, Comprising of Significant Accounting Policy and Other Explanatory Information
As at and for the year ended 30 June, 2022

1.00 REPORTING ENTITY

1.01 Background of the Company

The company namely “Mamun Agro Products Limited.” was incorporated on 11th January, 2003 vide registration no. C-48102(86)/03 as a private limited company in Bangladesh under the Companies Act, 1994. Later on the company converted into public limited company on 3rd August 2019.

1.02 Registered Office of the Company

The registered office of the Company and the factory is located at Plot# B-04, B-03, S-7&8, A-08, A-07, B-13, BSCIC Industrial Area, Kalampur, Dhamrai, Dhaka.

1.03 Nature of the business

The principal activities of the company are manufacturing, importing and marketing of agro products in the categories of insecticide, Fungicides, Herbicides and Fertilizers (pesticide and seeds) which are sold in local market.

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 Securities and Exchange Rules, 1987, the Companies Act, 1994, Income Tax Ordinance, 1984, Income Tax Rules, 1984, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labor Act, 2006 (Amendment up to 2018) and other laws and regulations are applicable for the Company.

2.02 Going Concern

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

During the year the company has achieved of profit of Tk. 53,336,425/- which is a significant increase in comparison with the previous periods and which is considered as sufficient by the management of the company to meet its current liability and pay debts when they fall due.

2.03 Accrual Basis

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



2.04 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 30 June, 2022.
- b) Statement of profit or loss and other comprehensive income for the year ended 30 June, 2022.
- c) Statement of changes in equity for the year ended 30 June, 2022.
- d) Statement of cash flows for the year ended 30 June, 2022 and
- e) 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.

The entity has adopted IFRS 16 from 01 July, 2019 and has been reviewed office rent agreement in light of the new rules in IFRS 16. The presentation is being given following modified retrospective approach.

On adoption of IFRS 16 the entity recognizes a right-of-use asset and a lease liability. The lease liability is measured at the present value of the lease payments that are not paid at date of 01 July, 2019 discounted using the incremental borrowing rate. Subsequently, right-of-use asset is adjusted for depreciation and lease liability is adjusted for interest and lease payments. The lease payment are split into a principal and interest portion which are both presented in the statement of cash flows. Depreciation has been charged on right-of use assets on straight line basis during the lease period. Incremental borrowing rate is @ 12%. (See note 6 & 13).

IFRS 9 Financial Instruments

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

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



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

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

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

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

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 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.
IFRS 16	Leases



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
	2022	2021
Land & Land Development	0%	0%
Factory Building & Civil Construction	2.5%	2.5%
Plant & Machinery	5%	5%
Office Equipment & Decoration	10%	10%
Vehicles	10%	10%
Lease vehicles	10%	10%
Furniture and Fixture	10%	10%
Generator	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 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.



2.10 Intangible Assets

a) Recognition and measurement

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

b) Subsequent cost

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

c) Derecognition

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

d) Amortization

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

Rate of amortization on software is as under:

Items	30 June, 2022	30 June 2021
Software	10%	10%

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

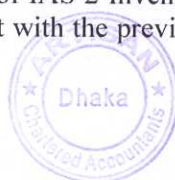
- the parties to the contract have approved the contract and committed to perform their respective obligation;
- the entity can identify each party's rights regarding the goods or services to be transferred;
- identification of payment terms for goods and services;
- existence of commercial substance;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

2.13. Other Income:

Other income derived from sales of wastage and Interest from Bank accounts.

2.14 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.

2.15 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.

2.16 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.

2.17 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-17 Date: 23.06.2020 Name of the Office: Sub-Register, Mirpur, Dhaka.
Bank Name: Bank Asia Ltd. A/C No. 06936000051.

2.18 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.

2.19 Leases**2.20 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.

2.21 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.

2.22 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, 2022. For Seeds, current tax has been calculated as per SRO No. 199/2015, Income Tax Ordinance, 1984 (Ordinance N0. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

i) The slab rate -

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

ii) Current tax has been calculated on Pesticide @ 20% as per Finance Act, 2022.

Deferred Tax

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.



2.22.01 VAT

As per S.R.O No. 141-AIN/2022/138-VAT, Under VAT and Supplementary Act. 2012 dated 03 June, 2022 Under Table: 02 Heading No; 38.08 the Company is Exempted for VAT.

2.23 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.

2.24 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.

2.25 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.

2.26 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on October 22, 2022.

2.27 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.

2.28 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.



2.29 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.

None 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.

2.30 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.

2.31 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.

2.32 Implications of COVID-19 on our business:

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

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

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

3.00 General

- i) The figure has been rounded off to the nearest taka.
- ii) The financial Statements have been prepared covering twelve months from 01 July 2021 to 30 June, 2022.



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
4.00	Property, Plant and Equipment TK. 378,983,552		
	A. Cost Value:		
	Opening Balance		
	Add: Addition during the Year		
	Cash Purchased	435,085,515	363,114,915
	Transfer from WIP	2,192,800	71,970,600
	Transfer from Advance	-	-
		<u>437,278,315</u>	<u>435,085,515</u>
	B. Accumulated Depreciation		
	Opening Balance	50,245,480	41,789,586
	Add: Depreciation Charged for the year	8,049,283	8,455,894
		<u>58,294,763</u>	<u>50,245,480</u>
	Written Down Value (A-B)	<u>378,983,552</u>	<u>384,840,035</u>
	Details are shown in Annexure-A		
5.00	Intangible Assets TK. 85,860		
	A. Cost Value:		
	Opening Balance		
	Add: Addition during the Year	143,100	143,100
		<u>143,100</u>	<u>143,100</u>
	B. Accumulated Depreciation		
	Opening Balance	42,930	28,620
	Add: Amortization Charged for the Year	14,310	14,310
		<u>57,240</u>	<u>42,930</u>
	Written Down Value (A-B)	<u>85,860</u>	<u>100,170</u>
	Details are shown in Annexure-A		
6.00	Right of Use Assets TK. 2,287,123		
	Opening Balance		
	Add: Addition during the Year	1,471,155	2,133,029
	Less: Disposal during the Year	2,098,192	1,788,682
	Less: Depreciation Expenses	-	1,164,901
	Closing Balance	1,282,224	1,285,655
	Details are shown in Annexure-B	<u>2,287,123</u>	<u>1,471,155</u>
7.00	Inventories TK. 254,858,136		
	Finished Goods	Note#22.00	
	Raw Materials	Note# 22.01	
	Packing Materials	Note# 22.02.1	
	Spare Parts	Note# 22.02.2	
	Work-in-Process	Note#22.00	
		108,133,860	22,508,550
		96,053,740	173,494,980
		28,213,600	2,150,730
		3,678,456	785,400
		18,778,480	17,801,591
		<u>254,858,136</u>	<u>216,741,251</u>
	Details are shown in Annexure-(H-J)		
8.00	Trade Receivables TK. 189,211,415		
	Trade Receivables		
		189,211,415	149,748,230
		<u>189,211,415</u>	<u>149,748,230</u>
	Details are shown in Annexure-K		
	The aging and classification of receivables as required by the Schedule XI, Part I, Para 4 of the Companies Act, 1994 are given below:		
	Ageing of Trade Receivables		
	More than six months		
	Less than six months		
		189,211,415	149,748,230
		<u>189,211,415</u>	<u>149,748,230</u>



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
	i) Receivables considered good in respect of which the company is fully secured.	-	-
	ii) Receivables considered good for which the company holds no security other than the debtor's personal security.	189,211,415	149,748,230
	iii) Receivables considered doubtful or bad.	-	-
	iv) Trade Receivable due by directors 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.	-	-
	v) Receivables due by companies under the same management.	-	-
	vi) The maximum amount due by any directors or other officers of the company.	-	-
	Total	189,211,415	149,748,230

9.00 Advances, Deposits & Pre-payments TK. 131,883,649

Advance to Employees		1,478,650	603,330
Advance to Suppliers		35,713,534	8,024,400
Advance Against Building Construction		5,000,000	-
Advance to Farmer		48,647,200	18,168,280
Advance L/C Margin against Raw Materials		33,744,528	20,866,800
Advance against Qualified Investor Offer Expenses	Note# 10.01	-	55,000
Advance Income Tax	Note# 10.02	6,117,157	15,295,553
Deposits	Note# 10.03	828,142	728,142
Prepayments	Note# 10.04	354,438	403,690
		131,883,649	64,145,195

9.01 Advance against Qualified Investor Offer Expenses

Opening Balance		55,000	-
Add: Advance Paid during the Year		1,528,500	55,000
		1,583,500	55,000
Less: Amortization Charged for the Year		1,583,500	-
Closing Balance		-	55,000

9.02 Advance Income Tax TK. 6,117,157

Opening Balance		15,295,553	6,769,584
Add: AIT Paid during the year		6,011,075	7,738,417
Add: AIT Paid during the year (Vehicle)		68,500	3,000
Add: AIT deducted From Interest income		37,583	-
Add: Tax paid (Assessment year-2021-22)		693,623	-
Add: Tax paid (Assessment year-2020-21)			784,552
Add: Tax paid (Short provision) for the assessment year-2018-19			80,342
		22,106,334	15,375,895
Less: Adjustment for the assessment year-2019-2020 & 2020-2021		15,989,177	80,342
		6,117,157	15,295,553

9.03 Deposits TK. 828,142

Security against-Office Rent		740,000	640,000
Security Deposit-Electricity (Dhaka Polli Biddut Somity-1)		88,142	88,142
		828,142	728,142

9.04 Prepayments TK. 354,438

Prepaid Insurance

Opening Balance		403,690	594,342
Add: Advance paid for the year		560,000	418,600
Less: Charged during the year		609,252	609,252
Closing Balance		354,438	403,690



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021

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

Advances, deposits & prepayments considered good and in respect of which the company is fully secured.	130,404,999	63,541,865
Advance, deposits & prepayments considered good for which the company holds no security.	-	-
Advances, deposits & prepayments considered doubtful or bad.	-	-
Advance, deposits & prepayments due by directors or other officers of the company or any of them either severally or jointly with any other person or Advances, deposits & prepayments due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
Advances, deposits & prepayments due by companies under the same management.	-	-
The maximum amount due by directors or other officers of the company.	1,478,650	603,330
	131,883,649	64,145,195

10.00 Cash and Cash Equivalents TK.25,958,386

Cash in Hand (Note-11.01)	7,742,658	5,143,363
Cash at Bank (Note-11.02)	18,215,728	9,265,731
	25,958,386	14,409,094

10.01 Cash in Hand TK. 7,742,658

Head Office	3,751,855	2,869,550
Factory	3,990,803	2,273,813
	7,742,658	5,143,363

10.02 Cash at Bank TK. 18,215,728

Islami Bank Bangladesh Ltd. A/C No. # 86400	4,226,153	13,804
Islami Bank Bangladesh Ltd. A/C No. # 44110	492,019	439,528
Islami Bank Bangladesh Ltd. A/C No. # 92108	13,069	14,161
Islami Bank Bangladesh Ltd. A/C No. # 11117	1,520	30,904
Social Islami Bank Ltd. A/C No. # 12363	5,750	9,900
Social Islami Bank Ltd. A/C No. # 2821	24,597	29,322
Al-Arafah Bank Ltd. A/C No. # 05103	5,666	7,679
Al-Arafah Bank Ltd. A/C No. # 17308	76,539	34,763
Janata Bank Ltd. A/C No. # 42261	1	921
Mercantile Bank Ltd. A/C No. # 07391	17,056	18,675
NRB Bank Ltd. A/C No. # 11450	34,735	-
South Bangla Agriculture & Commerce Bank	1,259,000	-
Mutual Trust Bank. A/C No. # 60550	4,821	5,511
Brac Bank Limited	9,560,878	-
One Bank Limited. A/C No. # 6286	2,492,014	8,654,503
National Bank Ltd. A/C No. # 744996	1,910	6,060
	18,215,728	9,265,731

All the above Bank Balance has been reconciled and agreed with the Bank Statement.

11.00 Share Capital: TK. 500,000,000

Authorized Capital :

10,00,00,000 ordinary shares of Tk. 10 each

1,000,000,000 **1,000,000,000**

Issued, Subscribed & Paid-up Capital :

50,000,000 ordinary shares of Tk. 10 each

500,000,000 400,000,000

500,000,000 **400,000,000**



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021

Share holding position :

Name of Shareholders	Position	No. of Shares Holding	Percentage of Shares Holding	Amount in Taka	Amount in Taka
Md. Mamunur Rashid	Managing Director	6,884,356	13.77	68,843,560	68,843,560
Mrs. Nasrin Jahan Mamun	Chairman	5,783,252	11.57	57,832,520	60,332,520
Tasnim Tamanna	Director	1,216,882	2.43	12,168,820	37,668,820
Tabassum Jannat Nova	Director	1,146,071	2.29	11,460,710	30,460,710
Other Shareholders	Shareholders	34,969,439	69.94	349,694,390	202,694,390
Total		50,000,000	100%	500,000,000	400,000,000

12.00 Retained Earnings TK. 276,615,457

Opening Balance	223,279,032	170,899,395
Add: Net Profit after Tax	53,336,425	52,379,637
	<u>276,615,457</u>	<u>223,279,032</u>
Less: Issuance of Bonus Share	-	-
Less: Adjustment of Transition to IFRS Lease	-	-
Closing Balance	<u>276,615,457</u>	<u>223,279,032</u>

13.00 Lease Liabilities TK.1,722,753

Opening Balance	1,650,403	2,534,372
Add: Addition during the Year	2,098,192	1,788,682
Add: Interest Expenses	284,534	208,050
Less: Adjustment during the year	-	1,164,901
Less: Lease Payment	1,449,000	1,715,800
Closing balance	<u>2,584,129</u>	<u>1,650,403</u>
Less: Current portion of lease liabilities	861,376	550,134
Lease Liability Net off Current portion	<u>1,722,753</u>	<u>1,100,269</u>

14.00 Deferred Tax Liabilities TK.21,601,520

Opening Balance	27,544,755	26,155,764
Add: Charged during the year	Note# 32.00 (5,943,235)	1,388,991
	<u>21,601,520</u>	<u>27,544,755</u>

15.00 Short Term Borrowings TK.147,134,314

Islami Bank Bangladesh Ltd- Stimulus Fund	30,000,000	1,606,653
Bai Murabaha (Islami Bank Bangladesh Ltd.)	5,185,000	18,937,596
MPI at Islami Bank Bangladesh Ltd	34,154,964	31,504,405
TR at Islami Bank Bangladesh Ltd	77,794,350	78,415,464
Net Amount	<u>147,134,314</u>	<u>130,464,118</u>



Notes	Particulars	Amount in Taka	
		30 June, 2022	30 June, 2021
16.00	Trade and Other Payables TK. 6,558,197		
	Falan Crop Care	-	238,988
	Tens International	611,400	872,250
	Rico Agrovet	852,300	1,295,537
	Emon Chemical and Perfumery	262,860	818,540
	Clean Agro	551,200	837,221
	Biotech Agrovet	-	348,188
	Chemi Lab	672,560	1,235,125
	Agri Source Ltd.	848,300	1,430,870
	Monir Hossain Crashing Mill	122,600	91,425
	Lark International	-	98,720
	Ellora Corporation	372,600	287,625
	Padma Agro Spayers	127,800	347,756
	Rahman Pesticide & Chemical Company	148,630	587,400
	World Link Traders	202,622	241,125
	Aboroni Paper Products	709,725	661,313
	Janani Bottle Suppliers	425,850	278,175
	Ideal Package	342,650	648,000
	Sunshine Plastic Industries	307,100	97,500
	AR Khan & Co.	-	127,125
		6,558,197	10,542,881
17.00	Liabilities for expenses Tk. 19,208,779		
	Salary & Allowance	5,678,280	5,436,800
	Utility Bill	156,200	263,840
	Director Remuneration	70,000	70,000
	Telephone & Mobile bill	2,500	8,500
	Interest Payable	12,462,048	12,116,668
	Bank and Other Charges Payable	-	135,004
	Security Deposit by Distributor	667,251	667,251
	Audit Fees	172,500	172,500
		19,208,779	18,870,563
18.00	Liability for W.P.P.F TK. 2,712,329		
	Opening Balance	3,114,201	5,876,149
	Add: During the year	Note# 30.00 2,712,329	3,114,201
		5,826,530	8,990,350
	Less: Payment	3,114,201	5,876,149
		2,712,329	3,114,201
19.00	Liability for Current Tax TK. 6,853,396		
	Opening Balance	15,989,177	7,554,136
	Short provision for the A/Y 2018-2019	-	80,342
	Add: During the year	Note# 31.00 6,853,396	8,435,041
		22,842,573	16,069,519
	Less: Adjustment for the assessment year-2019-2020 & 2020-2021	15,989,177	80,342
		6,853,396	15,989,177



Notes	Particulars	Seeds	Pesticide	Amount in Taka		Seeds	Pesticide	Amount in
				30 June 2022				Taka
								30 June 2021
20.00	Revenue TK. 566,594,365	247,303,385	319,290,980	566,594,365	238,678,620	297,381,985	536,060,605	
Details are shown in Annexure-G		247,303,385	319,290,980	566,594,365	238,678,620	297,381,985	536,060,605	
21.00	Cost of Goods Sold TK. 329,182,740							
	Raw Materials Consumed Note# 22.01	119,736,534	250,479,439	370,215,973	120,473,685	183,157,710	303,631,395	
	Manufacturing Overhead Note# 22.02	14,730,159	33,729,487	48,459,646	10,175,968	21,566,812	31,742,780	
		134,466,693	284,208,927	418,675,619	130,649,653	204,724,522	335,374,175	
	Add: Opening Work-in-Process	8,158,721	9,642,870	17,801,591	1,283,073	855,382	2,138,455	
	Less: Closing Work-in-Process	(7,578,400)	(11,200,080)	(18,778,480)	(8,158,721)	(9,642,870)	(17,801,591)	
	Cost of Goods manufactured	135,047,014	282,651,717	417,698,730	123,774,005	195,937,034	319,711,039	
	Add: Opening stock of finished Goods	14,842,230	7,665,820	22,508,550	6,279,608	7,675,077	13,954,685	
	Cost of Goods Available for Sale	149,889,744	290,317,537	440,207,280	130,053,613	203,612,111	333,665,724	
	Less: Closing stock of finished Goods	(30,277,481)	(77,856,379)	(108,133,860)	(14,842,730)	(7,665,820)	(22,508,550)	
	Less: Sample and development expenses	(1,448,200)	(1,442,480)	(2,890,680)	(1,256,800)	(1,627,400)	(2,884,200)	
	Cost of Goods Sold	118,164,063	211,018,678	329,182,740	113,954,083	194,318,891	308,272,974	
21.01	Raw Materials Consumed TK. 303,631,395							
	Opening Stock of Raw Materials	74,352,300	99,142,680	173,494,980	58,604,385	121,946,454	180,550,839	
	Add: Raw Materials Purchased	76,121,431	216,653,302	292,774,733	136,221,600	160,353,936	296,575,536	
	Raw Materials available for Consumption	150,473,731	315,795,982	466,269,713	194,825,985	282,300,390	477,126,375	
	Less: Closing Stock of Raw Materials	30,737,197	65,316,543	96,053,740	74,352,300	99,142,680	173,494,980	
	Raw Material Consumption	119,736,534	250,479,439	370,215,973	120,473,685	183,157,710	303,631,395	
21.02	Manufacturing Overhead TK. 31,742,780							
	Wages, Salary and Allowances	5,182,670	6,870,050	12,052,720	4,561,280	6,841,920	11,403,200	
	Overtime	386,137	859,463	1,245,600	190,118	423,162	613,280	
	Packaging Materials Consumed Note# 22.02.1	5,051,823	11,592,234	16,644,057	1,757,949	4,587,041	6,344,990	
	Spare Parts Consumed Note# 22.02.2	-	5,367,544	5,367,544	-	1,452,692	1,452,692	
	Travelling and Allowance	98,140	182,260	280,400	48,011	89,162	137,173	
	Maintenance at Factory	158,598	322,002	480,600	38,396	77,957	116,353	
	Labor Bill	215,896	438,334	654,230	91,423	185,617	277,040	
	Utility Bill	643,740	1,502,060	2,145,800	564,444	1,317,036	1,881,480	
	Insurance Expenses	212,505	431,450	643,955	201,053	408,199	609,252	
	Power & Fuel	125,426	243,474	368,900	94,977	184,368	279,345	
	Entertainment	86,064	174,736	260,800	60,872	123,588	184,460	
	Laboratory Expenses	32,084	48,125	80,209	30,355	45,532	75,887	
	Cleaning & Washing	20,860	66,058	86,918	19,736	62,498	82,234	
	Printing & Stationary	30,492	108,108	138,600	24,918	88,346	113,264	
	Internet bill	14,280	27,720	42,000	14,076	27,324	41,400	
	Mobile & Telephone bill	18,424	47,376	65,800	14,739	37,901	52,640	
	Repair & Maintenance	220,176	238,524	458,700	107,184	116,116	223,300	
	Depreciation (Annexure-A)	2,232,844	5,209,969	7,442,813	2,356,437	5,498,353	7,854,790	
		14,730,159	33,729,487	48,459,646	10,175,968	21,566,812	31,742,780	
22.02.1	Packaging Materials Consumed TK. 16,644,057							
	Opening Stock of Packaging Materials	978,230	1,172,500	2,150,730	674,096	1,572,889	2,246,985	
	Add: Purchase during the year	13,666,217	29,040,710	42,706,927	2,062,083	4,186,652	6,248,735	
	Less: Closing Stock of Packaging Materials	9,592,624	18,620,976	28,213,600	978,230	1,172,500	2,150,730	
	Packaging Materials Consumed	5,051,823	11,592,234	16,644,057	1,757,949	4,587,041	6,344,990	
22.02.2	Spare Parts Consumed TK. 5,367,544							
	Opening Stock of Spare Parts	-	785,400	785,400	-	995,292	995,292	
	Add: Purchase during the year	-	8,260,600	8,260,600	-	1,242,800	1,242,800	
	Less: Closing Stock of Spare Parts	-	3,678,456	3,678,456	-	785,400	785,400	
	Spare Parts Consumed	-	5,367,544	5,367,544	-	1,452,692	1,452,692	



Notes	Particulars	Seeds	Pesticide	Amount in Taka		Seeds	Pesticide	Amount in Taka		
				30 June 2022				30 June 2021		
22.00	Administrative Expenses TK. 26,115,534									
	Salary & Allowances	8,860,651	10,401,634	19,262,285	9,294,362	8,929,878	18,224,240			
	Director Remuneration	168,000	672,000	840,000	168,000	672,000	840,000			
	Board Meeting fees	27,280	192,720	220,000	32,240	71,760	104,000			
	Cleaning & Sanitation	33,709	75,031	108,740	29,683	66,067	95,750			
	Electricity Bill	107,400	175,231	282,631	101,612	165,788	267,400			
	Entertainment	69,527	154,755	224,282	65,780	146,415	212,195			
	Legal, License & Renewals	52,301	156,901	209,202	49,482	148,446	197,928			
	Service Charges	40,105	89,267	129,372	37,944	84,456	122,400			
	QIO Expenses	473,835	1,054,665	1,528,500	17,050	37,950	55,000			
	Product Registration & Renewal Expenses	-	507,885	507,885	-	480,515	480,515			
	Miscellaneous Expense	39,381	106,982	146,363	37,251	101,224	138,475			
	Newspaper & Magazine	5,243	12,234	17,477	4,961	11,574	16,535			
	Postage & Courier	5,286	12,334	17,620	5,001	11,669	16,670			
	Printing & Stationery	49,574	115,672	165,246	46,902	109,438	156,340			
	Repair & Maintenance	113,501	313,839	427,340	107,514	296,796	404,310			
	Fuel & Gas	104,322	233,414	337,736	98,698	220,837	319,535			
	Telephone & Mobile	55,283	123,627	178,910	52,304	116,964	169,268			
	Internet bill	5,000	26,709	31,709	5,000	25,000	30,000			
	Audit fees (Including VAT)	44,850	127,650	172,500	44,850	127,650	172,500			
	Depreciation Charge for the Right-of-Use Asset	174,848	407,890	582,828	266,799	622,531	889,330			
	Interest Expense on the Lease Liability	31,238	72,890	104,128	53,678	125,247	178,925			
	Depreciation (Annexure-A)	181,941	424,529	606,470	180,331	420,773	601,104			
	Amortization (Annexure-A)	4,293	10,017	14,310	4,293	10,017	14,310			
		10,647,568	15,467,966	26,115,534	10,703,735	13,002,995	23,706,730			
22.01	Board Meeting fees :									
	Name of the Director	No. of Meeting Held	Board Meeting Attend	Fee Per Meeting	Amount in Tk. 30.06.2022	Board Meeting Attend	Fee Per Meeting	Amount in Tk. 30.06.2021		
	Md Mamunur Rashid	10	10	5,000	50,000	11	2,000	22,000		
	Mrs. Nasrin Jahan Mamun		10	5,000	50,000	11	2,000	22,000		
	Tashim Tamanna		8	5,000	40,000	11	2,000	22,000		
	Tabassum Jannat Nova		6	5,000	30,000	8	2,000	16,000		
	Mohammad Amzad Hossain				2,000	-	7	2,000	14,000	
	A K M Shamsul Haque				10	5,000	4	2,000	8,000	
	Total					220,000			104,000	
23.00	Selling & Marketing Expenses TK. 135,441,760									
	Salary & Allowance	18,774,563	18,774,562	37,549,125	17,762,800	17,762,800	35,525,600			
	Travelling & Conveyance	181,553	466,849	648,402	171,769	441,691	613,460			
	TA/ DA Field Staff	2,852,951	7,521,415	10,374,366	2,699,205	7,116,087	9,815,292			
	Advertisement	28,831	39,871	68,702	27,276	37,724	65,000			
	Promotional expenses & Cash Discount	37,001,215	34,154,968	71,156,183	31,233,057	28,830,515	60,063,572			
	Distribution Cost	3,787,370	8,087,130	11,874,500	3,254,215	6,569,689	9,823,904			
	Sample and development expenses	1,448,200	1,442,480	2,890,680	1,256,800	1,627,400	2,884,200			
	Depreciation Charge for the Right-of-Use Asset	209,819	489,577	699,396	118,898	277,427	396,325			
	Interest Expense on the Lease Liability	54,122	126,284	180,406	8,738	20,387	29,125			
		64,338,624	71,103,136	135,441,760	56,532,758	62,683,720	119,216,478			
24.00	Financial Expenses TK. 19,719,544									
	Bank and Other Charges	167,684	311,414	479,098	168,385	219,325	387,710			
	Interest on Loan	8,658,201	10,582,245	19,240,446	8,587,235	10,707,299	19,294,533			
		8,825,885	10,893,659	19,719,544	8,755,620	10,926,624	19,682,243			
24.01	Interest Expenses On Loan TK. 19,240,446									
	Interest on long term Loan	-	-	-	68,925	360,886	429,811			
	Interest on short term loan	8,658,201	10,582,245	19,240,446	8,518,310	10,346,413	18,864,722			
		8,658,201	10,582,245	19,240,446	8,587,235	10,707,299	19,294,533			
24.02	Interest Expenses On Long Term Loan :									
	Haji Finance Company Ltd	-	-	-	37,460	57,616	95,076			
	United Finance Ltd	-	-	-	31,465	303,270	334,735			
		-	-	-	68,925	360,886	429,811			
24.03	Interest Expenses On Short Term Loan :									
	Bank Overdraft- NRB Bank	-	-	-	291,851	291,851	583,701			
	Islamic Bank Bangladesh Ltd	8,658,201	10,582,245	19,240,446	8,226,459	10,054,562	18,281,021			
		8,658,201	10,582,245	19,240,446	8,518,310	10,346,413	18,864,722			
25.00	Non- Operating Income TK. 824,128									
	Foreign Exchange Gain/(loss)	-	-	-	-	4,312	4,312			
	Interest From Brack Bank	112,748	263,080	375,828	-	-	-			
	Wastage sale	134,490	313,810	448,300	46,320	165,400	211,720			
		247,238	576,890	824,128	46,320	169,712	216,032			



Notes	Particulars	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	30 June, 2022	Seeds	Pesticide	30 June, 2021

26.00 W.P.P.F. Expenses TK. 2,712,329

Profit before Tax	45,574,483	11,384,431	56,958,915	48,778,745	16,619,468	65,398,212
W.P.P.F. Expenses	2,170,213	542,116	2,712,329	2,322,797	791,403	3,114,201

As per Bangladesh Labour Act, 2006 (Amendment 2018) the amount is computed @ 5% net profit before tax but after charges the amount.

27.00 Current Tax TK. 6,853,396

Profit before tax as per accounts	43,404,270	10,842,315	54,246,586	46,455,948	15,828,065	62,284,011	
Less: Other Income	247,238	576,890	824,128	46,320	169,712	216,032	
Add: Depreciation Charge for the Year	2,414,785	5,634,498	8,049,283	2,536,768	5,919,126	8,455,894	
Add: Amortization Charge for the Year	4,293	10,017	14,310	4,293	10,017	14,310	
Less: Tax Base Depreciation	5,042,975	11,766,941	16,809,916	6,151,319	14,353,077	20,504,396	
Total Business Income	40,533,135	4,143,000	44,676,135	42,799,370	7,234,419	50,033,787	
Total Tax Expense	Notes# 28.01	5,909,418	943,978	6,853,396	6,213,801	2,221,240	8,435,041

27.01 1) Calculation of Taxes:

Seeds:

Particulars	Rate	30-Jun-22		Rate	30-Jun-21	
		Taxable Amount	Tax Amount		Taxable Amount	Tax Amount
First 10 lac	3%	1,000,000	30,000	3%	1,000,000	30,000
Next 20 lac	10%	2,000,000	200,000	10%	2,000,000	200,000
Rest Amount	15%	37,533,135	5,629,970	15%	39,799,370	5,969,905
Current Tax on Business Income (A):		40,533,135	5,859,970		42,799,370	6,199,905

Particulars	Rate	Taxable Amount	Tax Amount	Rate	Taxable Amount	Tax Amount
Other Income	20%	247,238	49,448	30%	46,320	13,896
Current Tax on Other Income (B):		247,238	49,448		46,320	13,896

TOTAL (A+B)		40,780,373	5,909,418		42,845,690	6,213,801
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Pesticide:

Particulars	Rate	30-Jun-22		Rate	30-Jun-21	
		Taxable Amount	Tax Amount		Taxable Amount	Tax Amount
Business Operation Income	20%	4,143,000	828,600	30%	7,234,419	2,170,326
Current Tax on Business Income (A):		4,143,000	828,600		7,234,419	2,170,326

Particulars	Rate	Taxable Amount	Tax Amount	Rate	Taxable Amount	Tax Amount
Other Income	20%	576,890	115,378	30%	169,712	50,914
Current Tax on Other Income (B):		576,890	115,378		169,712	50,914

TOTAL (A+B)		4,719,889	943,978		7,404,131	2,221,240
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Or,

2) Minimum Tax Calculation

Gross Receipts :	Seeds	Pesticide	Total	Seeds	Pesticide	Total
Sales Revenue	247,303,385	319,290,980	566,594,365	238,678,620	297,381,985	536,060,605
Other Income	247,238	576,890	824,128	46,320	169,712	216,032
Total Receipts	247,550,623	319,867,870	567,418,493	238,724,940	297,551,697	536,276,637
Rate	0.60%	0.60%		0.60%	0.60%	
Minimum Tax @ 0.6%	1,485,304	1,919,207	3,404,511	1,432,350	1,785,310	3,217,660

3) Advance Income TAX During the Period

6,810,781 **7,741,417**

*Whichever is higher

5,909,418	943,978	6,853,396	6,213,801	2,221,240	8,435,041
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Notes	Particulars	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	30 June, 2022	Seeds	Pesticide	30 June, 2021
28.00	Deferred Tax Expenses TK. -5,943,235						
	Written down value as (Accounting Base)	113,720,824	265,348,588	379,069,412	115,482,062	269,458,144	384,940,205
	Written Down value as (Tax Base)	78,691,333	183,613,109	262,304,442	83,076,467	193,845,091	276,921,558
	Temporary Difference	35,029,491	81,735,479	116,764,970	32,405,594	75,613,053	108,018,647
	Effective Tax Rate	15%	20.00%	-	15%	30.00%	-
	Deferred Tax Liability	5,254,424	16,347,096	21,601,520	4,860,839	22,683,916	27,544,755
	Less: Opening Deferred Tax Liability	4,860,839	22,683,916	27,544,755	4,319,300	21,836,464	26,155,764
	Deferred Tax Expenses for the Period	393,585	(6,336,820)	(5,943,235)	541,539	847,452	1,388,991
	Details are shown in Annexure-D						

29.00	Earnings per Share						
	a) Net Profit After Tax			53,336,425			52,379,637
	b) Weighted average number of ordinary share	Note# 33.01		43,726,028	Note# 33.01		40,000,000
	Earnings Per Share (EPS) (a/b)			1.22			1.31

This has been calculated in compliance with the requirements of IAS-33: Earnings per Share. EPS is the basic earnings dividing by the weighted average number of ordinary shares outstanding the end of the year.

29.01 Calculation of Weighted Average Number of Shares :

Particulars	Number of Share	Weight	Weighted average no. of Shares 30 June 2022	Number of Share	Weight	Weighted average no. of Shares 30 June 2021
Opening Balance	40,000,000		40,000,000	40,000,000		40,000,000
Issued from opening SMD						
Issued from collection during the year (10,000,000/365*136)	10,000,000		3,726,028			-
Issued Stock Dividend						
TOTAL	50,000,000		43,726,028	40,000,000		40,000,000

30.00	Net Asset Value (NAV) per share		30 June 2022		30 June 2021
	Total Assets		983,268,121		831,455,130
	Less: Non-Current Liabilities		23,324,273		28,645,024
	Less: Current Liabilities		183,328,391		179,531,074
	a) Net Asset Value (NAV)		776,615,457		623,279,032
	b) Number of ordinary share outstanding		50,000,000		40,000,000
	Net Asset Value per Share (NAV) (a/b)		15.53		15.58

31.00	Net Operating Cash Flows per share (NOCFPS)		30 June 2022		30 June 2021
	a) Net Operating Cash Flows		(76,969,936)		12,285,172
	b) Weighted average number of ordinary shares	Note# 33.01	43,726,028	Note# 33.01	40,000,000
	Net Operating Cash Flows per Share (NOCFPS) (a/b)		(1.76)		0.31

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

Particulars	Amount in (Tk.)	
	30 June 2022	30 June 2021
Net Profit before Tax	54,246,586	62,284,011
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation on Fixed Assets	8,049,283	8,455,894
Amortization on intangible Assets	14,310	14,310
Depreciation Charge for the Right-of-Use Asset	1,282,224	1,285,655
Interest Expense on the Lease Liability	284,534	208,050
Financial Expenses	19,719,544	19,682,243
Increase/(Decrease) in Inventory	(38,116,885)	(16,854,995)
Increase/(Decrease) in Trade Receivable	(39,463,185)	(50,743,372)
Increase/(Decrease) in Accounts Payable	(3,984,684)	5,030,953
Increase/(Decrease) in Liabilities	(274,032)	(1,753,508)
Increase/(Decrease) in Advances, Deposit & Prepayment	(71,916,850)	(6,717,757)
	(70,159,155)	20,891,484
Payment of Income Tax	(6,810,781)	(8,606,311)
Net Cash Generated from Operating Activities	(76,969,936)	12,285,173



33.00 Disclosures as per IAS 24 Related Party Disclosures:**Disclosure of key management personnel as per paragraph 17:**

(a) Short-term employee benefits, i)

Name	Designation	Particulars	Transaction during the year	Outstanding as on 30.06.2022
Mrs. Nasrin Jahan Mamun	Chairman	Remuneration	-	-
		Board Meeting Fee	50,000	
Md. Mamunur Rashid	Managing Director	Remuneration	840,000	70,000
		Board Meeting Fee	50,000	-
Tasnim Tamanna	Director	Remuneration	-	-
		Board Meeting Fee	40,000	-
Tabassum Jannat Nova	Director	Remuneration	-	-
		Board Meeting Fee	30,000	-
A K M Shamsul Haque	Independent Director	Remuneration	-	-
		Board Meeting Fee	50,000	-
Total:			1,060,000	70,000

- (b) Post-employee benefits - Nil
(c) Other long term benefits - Nil
(d) Termination benefits - Nil
(e) Share-based payment - Nil

Disclosure of transaction between Related Parties as per paragraph 18

a) The amount of transaction incurred during the year Tk.

b) The amount of outstanding balances: Nil

i) Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; Terms and conditions set by the relevant laws of the deed/agreement signed between the parties.

ii) Details of any guarantees given or received; There is no guarantee given or received.

c) There is no provisions for doubtful debts.

d) The expense recognized during the period in respect of bad or doubtful debts due from related parties: No expenses recognized during the year in respect of bad or doubtful debts.

34.00 Schedule XI PART-II of the Companies Act-1994**Para 3 (a) : Turnover**

Particulars	30 June 2022
Turnover in BDT.	566,594,365
Turnover in Quantity (MT/ KL. etc.)	3,998

Para 3 (d) (i) : Raw Materials Consumed

Particulars	30 June 2022
Raw Material (Value in BDT.)	370,215,973
Raw Material Quantities (MT/ KL. etc.)	992

Para 3 (d) (ii) : Finished goods

Particulars	30 June 2022
Opening Quantity (MT/ KL. etc.)	208
Production Quantity (MT/ KL. etc.)	4,376
Closing Quantity (MT/ KL. etc.)	587



Note 5 of Para 3 :

Employees

Employee position of the company as at June 30, 2022:

Salary (Monthly)	Officer & Staff			Worker	Total Employees
	Selling & Marketing	Head Office	Factory		
Number of employees whose salary below Tk. 3,000 per month	-	-		-	-
Number of employees whose salary above Tk. 3,000 per month	152	32	4	82	270
Total:	152	32	4	82	270

Para 4 :

Payments to Managing Director and Director by the company during the year

SL No.	Particulars	30 June 2022
(a)	Managerial remuneration paid or payable during the financial year to the directors, including managing director, a managing agent or manager;	840,000
(b)	Expenses reimbursed to the managing agent;	Nil
(c)	Commission or other 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 perquisites or benefits in cash or in kind;	Nil
(g)	Other allowances and commission including guarantee commission.	Nil
(h)	Pensions etc. -	Nil
	(i) Pensions	Nil
	(ii) Gratuities	Nil
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
	(iv) Compensation for loss of office	Nil
	(v) Consideration in connection with retirement from office.	Nil

Para 6 :

(a) as auditor; Amount paid to the auditor as fees for service rendered- for the Year ended June 30, 2021;

(b) as advisor, or in any other capacity, in respect of-

(i) taxation matters; Nil

(ii) company law matters; Nil

(iii) management services; Nil and

(c) in any other manner Nil.

* Audit fees charges for service rendered- for the year ended June 30 , 2022 Tk. 172,500.00 which is payable.



Para 7 : Capacity Utilization

SEEDS:

The Company purchase of diferent seeds of paddy, Vegetables and Maize seeds from domestic market and sell it to companies enlisted distributor. Repacking capacity of seeds depend on demand of enlisted distributors.

Pesticides :

Mamun Agro Products Ltd is the first growing agrochemicals Company who are importing different items of Agro Chemicals – Carbofuran – 98% Technical, Cypermethrin -Technical, Naphthalene acetic acid, Technical and its formulation for manufacturing of Agro Chemical Products. The Company is importing varieties Agro Chemical Raw Products like Herbicides, Insecticides, Fungicides, Micronutrients Fertilizer and its repacking in own factory. The company also purchase carrier materials & others chemical from domestic market. The Company has repacking capacity of 5000 MT / KL.

Formulation Capacity of Carbofuran – 98% Technical, Cypermethrin -Technical, PGR Technical is as-

SL. No.	Formulation Plant/ Machine	Group Name	Brand Name	Unit	Installed Capacity Yearly (MT/KL)	Actual Production	Percentage of Capacity Utilization
1	Carbofuran Formulation Plant	Carbofuran 98%	M Furan-5G M Furan-3G	MT	1,000	154.57	15.46%
2	Cypermethrin Formulation Plant	Cypermethrin 10% EC	Agcyper 10 EC	KL	100	98.00	98.00%
3	Agro Grow Formulation Machine	Naphthalene acetic acid	Agro Grow (G)	MT	800	386.65	48.33%

Para 8 :

(a) Value of imports calculated on C.I.F basis by the company during the financial period ended 30 June, 2022 in respect of raw materials, components and spare parts and capital goods were as follows:

S.L	Particulars	Import
		Amount in BDT
i	Raw Materials	25,561,268
ii	Packing Materials	-
iii	Components of Spare parts	-

(b) The Company did not have any expenditure in foreign currency during the financial year on account of royalty, know-how, professional consultation fees, interest and other matters.

(c) Value of all imported raw materials, spare parts and components consumed during the financial year and the value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption:

Particulars	Total Consumption	Imported Taka	(%)	Local Taka	(%)
Raw Materials	370,215,973	250,479,439	67.66%	119,736,534	32.34%
Packing Materials	16,644,057	-	0%	16,644,057	100%
Store Items	5,367,544	-	0%	5,367,544	100%
Total	392,227,574	250,479,439		141,748,135	

(d) No amount has been remitted during the year in foreign currencies on account of dividends.

(e) Earnings in foreign exchange classified under the following heads, namely:

- No export made during the year.
- No royalty, know-how, professional and consultation fees were received;
- No interest and dividend received;
- No other income earned.



Notes	Particulars	Amount in Taka	Amount in Taka
		30 June 2022	30 June 2021
35.00	Receipts from customers TK. 527,131,180		
	Sales	566,594,365	536,060,605
	Opening receivable	149,748,230	99,004,858
	Closing receivable	(189,211,415)	(149,748,230)
		527,131,180	485,317,233
36.00	Payment to Suppliers TK. -418,772,725		
	Raw material purchase	(292,774,733)	(296,575,536)
	Spare Parts item purchase	(8,260,600)	(1,242,800)
	Packing material purchase	(42,706,927)	(6,248,735)
	Opening Trade payable b/d	(10,542,881)	(5,511,928)
	Closing Trade payable c/d	6,558,197	10,542,881
	Opening Advance against Suppliers	8,024,400	2,145,860
	Opening Advance against Farmer	18,168,280	12,950,350
	Opening Advance L/C Margin against Raw Materials	20,866,800	24,577,630
	Closing Advance against Suppliers	(35,713,534)	(8,024,400)
	Closing Advance against Farmer	(48,647,200)	(18,168,280)
	Closing Advance L/C Margin against Raw Materials	(33,744,528)	(20,866,800)
		(418,772,725)	(306,421,757)
37.00	Payment to Employees TK. -71,803,570		
	Opening Advance to Employee	603,330	1,235,560
	Closing Advance to Employee	(1,478,650)	(603,330)
	Opening Provision against Salary & Wages	(5,436,800)	(4,538,600)
	Closing Provision against Salary & Wages	5,678,280	5,436,800
	Manufacturing Overhead salary during the year	(12,052,720)	(11,403,200)
	Administrative Expenses salary during the Year	(19,262,285)	(18,224,240)
	Selling & Marketing Expenses salary during the Year	(37,549,125)	(35,525,600)
	Director Remuneration	(840,000)	(840,000)
	Board Meeting fee	(220,000)	(104,000)
	Overtime during the year	(1,245,600)	(613,280)
		(71,803,570)	(65,179,890)
38.00	Payment for other expenses TK. -107,538,168		
	Opening Deposits	728,142	628,142
	Opening Prepayments	403,690	594,342
	Closing Deposits	(828,142)	(728,142)
	Closing Prepayments	(354,438)	(403,690)
	Opening Advance against Expenses	55,000	-
	Closing Advance against Expenses	-	(55,000)
	Total Opening Accruals & Provision	(18,870,563)	(9,850,735)
	Opening Accruals & Provision Salary & Allowance	5,436,800	4,538,600
	Opening Accruals & Provision Director Remuneration	70,000	70,000
	Opening Accruals & Provision Interest Payable	12,116,668	4,186,621
	Opening Accruals & Provision Other Charges Payable	135,004	53,663
	Total Closing Accruals & Provision	19,208,779	18,870,563
	Closing Accruals & Provision Salary & Allowance	(5,678,280)	(5,436,800)
	Closing Accruals & Provision Director Remuneration	(70,000)	(70,000)
	Closing Accruals & Provision Interest Payable	(12,462,048)	(12,116,668)
	Closing Accruals & Provision Other Charges Payable	-	(135,004)
	Payment to WPPF	(3,114,201)	(5,876,149)
	Total Manufacturing Expenses	(48,459,646)	(31,742,780)
	Wages and Salary	12,052,720	11,403,200
	Overtime	1,245,600	613,280
	Packaging Materials Consumed	16,644,057	6,344,990
	Spare Parts Consumed	5,367,544	1,452,692
	Depreciation	7,442,813	7,854,790
	Total administrative Expenses	(26,115,534)	(23,706,730)
	Salary & Allowance	19,262,285	18,224,240
	Director Remuneration	840,000	840,000
	Board Meeting fees	220,000	104,000
	Depreciation	620,780	615,414
	Adjustment for Depreciation Charge for Right Use of Assets	582,828	889,330
	Adjustment for Interest Expense on the Lease Liability	104,128	178,925
	Total Selling Expenses	(135,441,760)	(119,216,478)
	Salary & Allowance	37,549,125	35,525,600
	Adjustment for Depreciation Charge for Right Use of Assets	699,396	396,325
	Adjustment for Interest Expense on the Lease Liability	180,406	29,125
	Sample and development expenses	2,890,680	2,884,200
		(107,538,168)	(93,040,135)



Notes	Particulars	Amount in Taka	Amount in Taka
		30 June 2022	30 June 2021
39.00	Advance Income Tax paid TK. -6,810,781		
	Opening Provision b/d	(15,989,177)	(7,554,136)
	Closing Provision c/d	6,853,396	15,989,177
	Tax Charged during year	(6,853,396)	(8,435,041)
	Opening Advance Tax b/d	15,295,553	6,769,584
	Short Provision paid for the A/Y 2018-2019	-	(80,342)
	Closing Advance Tax c/d	(6,117,157)	(15,295,553)
		(6,810,781)	(8,606,311)
40.00	Acquisition of Property, Plant and Equipment TK. -2,192,800		
	From assets schedule	(2,192,800)	(71,970,600)
	Opening Advance against Land Purchase	-	-
	Fixed assets transferred to Factory Building and Civil Construction	-	-
	Fixed assets transferred to Plant & Machineries	-	-
		(2,192,800)	(71,970,600)
41.00	Building Construction TK. -5,000,000		
	Addition of Factory Buildings and Civil Construction	(5,000,000)	-
	Addition of Plant & Machineries	-	-
	Others payable Closing (Factory Buildings and Civil Construction)	-	-
	Others payable Opening (Factory Buildings and Civil Construction)	-	(1,247,850)
		(5,000,000)	(1,247,850)
42.00	Short Term Borrowings-Received/(Payment) TK. 16,670,196		
	Opening Short Term Borrowings	(130,464,118)	(40,103,072)
	Closing Short Term Borrowings	147,134,314	130,464,118
		16,670,196	90,361,046
43.00	Lease Finance-Received/(Payment) TK. 0		
	Opening Lease Finance Net of Current Portion	-	-
	Closing Lease Finance Net of Current Portion	-	-
	Opening Current Portion of Lease Finance	-	(473,798)
	Closing Current Portion of Lease Finance	-	-
		-	(473,798)
44.00	Long Term Borrowings-Received/(Payment) TK. 0		
	Opening Long Term Borrowings-Net of Current Portion	-	(1,964,808)
	Closing Long Term Borrowings-Net of Current Portion	-	-
	Opening Current Portion of Long Term Borrowings	-	(4,163,580)
	Closing Current Portion of Long Term Borrowings	-	-
		-	(6,128,388)
45.00	Financial Expenses Paid TK. -19,509,168		
	Total finance cost charged during the year	(19,719,544)	(19,682,243)
	Total Bank Charge (Opening)	(135,004)	(53,663)
	Total Bank Charge (Closing)	-	135,004
	Total interest accrued-opening	(12,116,668)	(4,186,621)
	Total interest accrued-closing	12,462,048	12,116,668
		(19,509,168)	(11,670,855)



Mamun Agro Products Ltd.
Schedule of Property, Plant and Equipment
As at 30 June, 2022

Particulars	Cost				Rate (%)	Depreciation			Written down value as at 30 June 2021
	Balance as at 01 July 2021	Addition during the Year	Balance as at 30 June, 2022	Charged during the Year		Balance as at 30 June, 2022	Written down value as at 30 June, 2022		
								Balance as at 01 July 2021	
Land & Land Development	191,831,998	-	191,831,998	-	0%	-	-	191,831,998	
Factory Building and Civil Construction	124,415,516	-	124,415,516	2,799,232	2.5%	2,799,232	15,245,478	111,969,270	
Plant & Machineries	79,286,435	1,256,800	80,543,235	2,911,100	5%	2,911,100	24,080,270	58,117,265	
Vehicles	27,175,880	-	27,175,880	1,420,084	10%	1,420,084	14,395,120	14,200,844	
Office Equipment & Decoration	4,136,800	765,200	4,902,000	353,921	10%	353,921	1,334,116	3,156,605	
Furniture & Fixtures	3,155,889	170,800	3,326,689	252,549	10%	252,549	968,349	2,440,089	
Generator	740,000	-	740,000	46,124	10%	46,124	324,886	461,238	
Lease Vehicles	4,342,997	-	4,342,997	266,273	10%	266,273	1,946,544	2,662,726	
Balance as at June 30, 2022	435,085,515	2,192,800	437,278,315	8,049,283		8,049,283	58,294,763	378,983,552	

Annexure-A
(Amount in Taka)

Allocation of Depreciation:	Amount	
	June 30, 2022	June 30, 2021
Administrative cost	606,470	601,104
Factory cost	7,442,813	7,854,790
Total	8,049,283	8,455,894

SCHEDULE OF INTANGIBLE ASSETS
As at 30 June, 2022

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30 June 2021
	Balance as at 01 July 2021	Addition during the Year	Balance as at 30 June, 2022		Charged during the Year	Balance as at 30 June, 2022	Written down value as at 30 June, 2022	
Software	143,100	-	143,100	14,310	57,240	85,860	100,170	
Balance as at June 30, 2022	143,100	-	143,100	14,310	57,240	85,860	100,170	

(Amount in Taka)

Depreciation has been charged on straight line basis.



Mamun Agro Products Ltd.

Schedule of Right of use Assets

As at 30 June, 2022

Annexure-B

Particulars	Cost						Rate (%)	Depreciation			Written down value as at 30 June, 2022
	Balance as at 01 July 2021		Addition during the Year		Disposal during the Year			Balance as at 30 June, 2022		Charged during the Year	
	30 June, 2022	30 June, 2021	30 June, 2022	30 June, 2021	30 June, 2022	30 June, 2021		30 June, 2022	30 June, 2021	30 June, 2022	
Right of use Assets (Office Space)	4,145,537	2,098,192	-	6,243,729			2,674,382	1,282,224	3,956,606	2,287,123	
Balance as at June 30, 2022	4,145,537	2,098,192	-	6,243,729			2,674,382	1,282,224	3,956,606	2,287,123	

Allocation of Depreciation:	Amount	
	30 June, 2022	30 June, 2021
Administrative cost	582,828	889,330
Selling & Marketing Expenses	699,396	396,325
Total	1,282,224	1,285,655

Schedule of Right of use Assets

As at 30 June, 2021

Particulars	Cost						Rate (%)	Depreciation			Written down value as at 30 June, 2021
	Balance as at 01 July 2020		Addition during the Year		Disposal during the Year			Balance as at 30 June, 2021		Charged during the Year	
	30 June, 2021	30 June, 2020	30 June, 2021	30 June, 2020	30 June, 2021	30 June, 2020		30 June, 2021	30 June, 2020	30 June, 2021	
Right of use Assets (Office Space)	3,521,756	1,788,682	1,164,901	4,145,537			1,388,727	1,285,655	2,674,382	1,471,155	
Balance as at June 30, 2022	3,521,756	1,788,682	1,164,901	4,145,537			1,388,727	1,285,655	2,674,382	1,471,155	

Allocation of Depreciation:	Amount	
	30 June, 2021	30 June, 2020
Administrative cost	889,330	992,400
Selling & Marketing Expenses	396,325	396,327
Total	1,285,655	1,388,727



Mamun Agro Products Ltd.

Schedule of Property, Plant and Equipment
As at 30 June, 2021

Annexure-C

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30 June 2021	Written down value as at 30 June 2020
	Balance as at 01 July 2020	Addition during the Year	Balance as at 30 June, 2021		Balance as at 01 July 2020	Charged during the Year	Balance as at 30 June, 2021		
	Land & Land Development	120,981,998	70,850,000		191,831,998	-	-		
Factory Building and Civil Construction	124,415,516	-	124,415,516	2.5%	2,871,007	12,446,246	111,969,270	114,840,277	
Plant & Machineries	79,286,435	-	79,286,435	5%	3,038,803	21,169,170	58,117,265	61,176,068	
Vehicles	27,175,880	-	27,175,880	10%	1,577,872	12,975,036	14,200,844	15,778,716	
Office Equipment & Decoration	3,454,400	682,400	4,136,800	10%	338,097	980,195	3,156,605	2,812,302	
Furniture & Fixtures	2,717,689	438,200	3,155,889	10%	263,007	715,800	2,440,089	2,264,896	
Generator	740,000	-	740,000	10%	51,249	278,762	461,238	512,487	
Lease Vehicles	4,342,997	-	4,342,997	10%	295,859	1,680,271	2,662,726	2,958,585	
Balance as at June 30, 2022	363,114,915	71,970,600	435,085,515		8,455,894	50,245,480	384,840,035	321,325,329	

Allocation of Depreciation:	Amount	
	30 June, 2021	30 June, 2020
Administrative cost	601,104	442,829
Factory cost	7,854,790	7,810,197
Total	8,455,894	8,253,026

SCHEDULE OF INTANGIBLE ASSETS

As at 30 June, 2021

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30 June 2021	Written down value as at 30 June 2020
	Balance as at 01 July 2020	Addition during the Year	Balance as at 30 June, 2021		Balance as at 01 July 2020	Charged during the Year	Balance as at 30 June, 2021		
	Software	143,100	-		143,100	10%	14,310		
Balance as at June 30, 2022	143,100	-	143,100		14,310	42,930	100,170	114,480	

Depreciation has been charged on straight line basis.



Mamun Agro Products Ltd.
Summary of Land
As at 30 June, 2022

Annexure-D

Deed No.	Date of Deeds	Mutation Date	Plot/R.S./B.S. Dag No.	Deed Value In Tk.	Other Cost	Total Value	Area of Land (Decimal)
8313	07/09/2008	-	Plot-No. B-04	774,487	75,513	850,000	630 (Sft) or 1.45 (Dec.)
7563	23/06/2014	-	Plot- No. S-07 & 08	1,100,000	129,630	1,229,630	6000 (Sft) or 13.77 (Dec.)
24982	12/10/2016	-	Plot-No. B-03	1,620,000	468,440	2,088,440	4500 (Sft) or 10.33 (Dec.)
2745	08/03/2015	-	Plot-No. A-08	1,500,000	165,000	1,665,000	6000 (Sft) or 13.77 (Dec.)
15879	16/10/2019	-	Plot-No. A-07	27,540,000	2,893,380	30,433,380	6000 (Sft) or 13.77 (Dec.)
15880	16/10/2019	-	Plot-No. B-13	20,660,000	2,170,620	22,830,620	4455 (Sft) or 10.22 (Dec.)
15871	17/11/2019	19/01/2020	S.A -606, 607 R. S 726,727	56,000,000	5,884,928	61,884,928	97,574 (Sft) or 224 (Dec.)
10809	21/12/2020	10/02/2021	S.A -472 R. S-176	65,000,000	5,850,000	70,850,000	3,597.70 (Sft) or 8.25 (Dec.)
Total				174,194,487	17,637,511	191,831,998	



Mamun Agro Products Ltd.
Schedule of Fixed Assets (as per 3rd Schedule)
As on 30 June, 2022

Particulars	Cost			Rate of Dep.	Depreciation			Written down value as on 30 June, 2022
	Balance as at 01 July, 2021	Addition during the Year	Balance as at 30 June, 2022		Balance as at 01 July, 2021	Charged during the year	Balance as at 30 June, 2022	
	(Amount in Taka)							
Land & Land Development	191,831,998	-	191,831,998	0%	-	-	191,831,998	
Factory Building	124,415,516	-	124,415,516	20%	10,102,678	84,004,804	40,410,712	
Plant & Machineries	79,286,435	1,256,800	80,543,235	20%	4,400,286	62,942,092	17,601,143	
Vehicles	27,175,880	-	27,175,880	20%	1,244,325	22,198,578	4,977,302	
Office Equipment & Decoration	4,136,800	765,200	4,902,000	10%	382,135	1,462,784	3,439,216	
Furniture & Fixtures	3,155,889	170,800	3,326,689	10%	254,118	1,039,630	2,287,059	
Generator	740,000	-	740,000	20%	48,497	546,014	193,986	
Lease Vehicles	4,342,997	-	4,342,997	20%	367,574	2,872,700	1,470,297	
Software	143,100	-	143,100	10%	10,303	50,371	92,729	
Balance as at June 30, 2022	435,228,615	2,192,800	437,421,415	-	16,809,916	175,116,973	262,304,442	
Balance as at June 30, 2021	363,258,015	71,970,600	435,228,615	-	20,504,396	158,307,057	276,921,558	



MAMUN AGRO PRODUCTS LTD
Deferred Tax Calculation
As at 30 June, 2022

Annexure-F

Deferred tax (assets)/liability recognized in accordance with the provision of IAS's-12, is arrived as follows:

Particulars	Seeds	Pesticide	Amount in BDT	
			30 June 2022	30 June 2021
Opening Balance	4,860,839	22,683,916	27,544,755	26,155,764
Deferred Tax Liability/(Assets) as on 30 June, 2022	5,353,480	16,655,273	22,008,753	27,544,755
Deferred Tax Expenses	492,641	(6,028,643)	(5,536,002)	1,388,991

Particulars	Seeds	Pesticide	Amount
Written down value of Assets (Accounting)	114,381,203	266,889,473	381,270,675
Written down value of Assets (Tax Base)	78,691,333	183,613,109	262,304,442
Temporary Differences	35,689,870	83,276,363	118,966,233
Applicable Tax rate	0.15	0.20	-
Deferred Tax Liability	5,353,480	16,655,273	22,008,753



Mamun Agro Product Ltd

Details of Sales

For the year ended June 30, 2022

PRESTICIDE

Annexure-G

PG	PRODUCT NAME	Pack Size	Pack Size Weight (kg/Ltr)	Selling Rate	Quantity & Value				
					30.06.2022				
					Carton	Weight	Value as per Pack Size	Total Value	
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	1.20	675	9,137	10,964	6,167,286	39,628,989	
		100ml X24 Bot	2.40	1,240	9,301	22,323	11,533,561		
		400ml X6 bot	2.40	1,150	7,952	19,085	9,144,875		
	Top Crop / (LCPA)	11L X9 Bot	9.00	4,000	3,196	28,762	12,783,268	4,086,830	
		50 ml X 24Bot	1.20	960	259	311	248,579		
		100ml X24Bot	2.40	1,344	232	556	311,378		
		250ml X24Bot	6.00	3,072	354	2,126	1,088,513		
		400ml X9Bot	3.60	1,800	320	1,153	576,474		
	Agro-Grow (G) / (NAA)	11L X9Bot	9.00	4,140	450	4,048	1,861,887	45,469,700	
		1kg x 10 Pc	10.00	900	38,564	385,636	34,707,200		
	Fertilizer	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	500gmsx10 Pc	5.00	525	20,500	102,500	10,762,500	513,784
		Vita Zinc+ / Zinc Sulphate (ZnSO4) Mono	1kg x 10 Pc	10.00	2,500	538	5,383	1,345,786	1,345,786
		Vita Zinc / Zinc Sulphate(ZnSO4) Hepta	1kg x 10 Pc	10.00	2,200	545	5,451	1,199,283	1,199,283
		Vita Zinc Gold / Chelated Zn	20gmsx50 pc	1.00	1,300	559	559	726,384	2,179,833
		Vita Boron / Boric Acid	50gmsx48 pc	2.40	2,700	538	1,292	1,453,449	1,285,822
		Vita Boron / Solabor (Boron)	500gm x20 pc	10.00	2,550	504	5,042	1,285,822	2,740,294
		Vita Boron+ / Solabor (Boron)	100gm x 30 pc	3.00	1,600	494	1,482	790,437	2,740,294
		Jibanto / (GA-3)	500gm x20 pc	10.00	4,850	402	4,020	1,949,857	6,950,391
Jibanto / (GA-3)		1gm x1000 pc	1.00	30,000	232	232	6,950,391	6,950,391	
M-Zoate-5SG / Emanectin Benzoate 5% SG		(1tab x 10)x10 pc	0.10	10,000	436	44	4,361,030	4,361,030	
M-Zoate-5SG / Emanectin Benzoate 5% SG		10gm x 25 pac	0.25	15,000	252	63	3,781,830	3,781,830	
Insecticide		Acephor 10EC / Cypermethrin 10% EC	25 ml x 40 (Goal)	1.00	785	37,253	37,253	29,243,395	75,900,620
	50 ml x 24 Bot		1.20	870	12,265	14,718	10,670,894		
	100 ml x 24 Bot.		2.40	1,620	20,147	48,353	32,638,218		
	Acephor 20EC / Chlorpyrifos 20% EC	400 ml x 6 Bot.	2.40	1,550	2,160	5,184	3,348,112	2,388,754	
		50 ml x 24 Bot.	1.20	950	627	752	595,553		
	Acephor 48EC / Chlorpyrifos 48% EC	100ml x 24Bot	2.40	1,800	602	1,445	1,083,443	3,228,661	
		400 ml x 6 Bot.	2.40	1,680	422	1,014	709,758		
		50 gm x 24 Bot.	1.20	1,380	593	711	818,102		
	Moontap 50SP	100 gm x 24 Bot.	2.40	2,600	559	1,341	1,452,768	5,050,233	
		400 gm x 6 Bot.	2.40	2,510	382	916	957,791		
		50 gm x 48 pc	2.40	2,904	627	1,505	1,820,512		
	Agrofen 20EC / Fenvalerate 20% EC	200 gm x 12 pc	2.40	2,664	559	1,341	1,488,528	4,031,288	
		25 ml x 48 Bot	1.20	1,672	559	671	934,242		
		50 ml x 24 Bot.	1.20	1,595	395	474	630,373		
		100 ml x 24 Bot.	2.40	3,010	422	1,014	1,271,649		
	M-Furan 3G / Carbosufuran 3%G	400 ml x 6 Bot.	2.40	2,875	416	998	1,195,024	654,750	
		1 kg x 10 pc	10.00	1,000	655	6,548	654,750		
	M-Furan 5G / Carbosufuran 5% G	1 kg x 10 pc	10.00	1,500	621	6,210	931,500	931,500	
		50 ml x 24 Bot.	1.20	1,590	593	711	942,596		
	Sharmal 57 EC / Malathion 57% EC	50 ml x 24 Bot.	2.40	3,000	422	1,014	1,267,424	3,830,381	
		400 ml x 6 Bot.	2.40	2,865	566	1,357	1,620,361		
		50 ml x 24 Bot.	1.20	1,800	252	303	453,820		
	Agro Gold 50 SP	100 ml x 24 Bot.	2.40	3,350	286	687	958,745	2,175,234	
		400 ml x 6 Bot.	2.40	3,025	252	605	762,669		
50 ml x 24 Bot		1.20	1,800	395	474	632,349			
Sahce 505EC / Chlorpyrifos 50% + Cypermethrin 5% EC	100ml x 24 Bot.	2.40	3,050	443	1,063	1,350,897	2,864,822		
	400ml x 6 Bot.	2.40	2,875	307	736	881,575			
	50 gm x 48 Pkt	2.40	4,250	388	932	1,650,718			
M-Thrin Plus 3 WDG / Abamectin 1%+Cypermethrin 2% WDG	100gm X 25 Pkt x8	2.00	12,000	259	518	3,107,234	6,398,448		
	35gm X 15 Pkt x 4	2.10	10,500	313	658	3,291,215			
Maect 75SP / Acephate 75% SP	50 gm x 48 Pkt	2.40	4,250	388	932	1,650,718	3,316,086		
	100gm X 30 Pkt	3.00	5,200	320	961	1,665,368			
Moneut 70 WDG / Imidacloprid 70%WDG	2gm x 1000pes	2.00	12,500	299	598	3,737,500	3,737,500		
	25ml x 48 Bot.	1.20	2,800	334	401	934,896			
	50ml x 24 Bot.	1.20	2,625	279	335	733,368			
Moneut 20SL (Imidacloprid 20% SL)	100ml x 24 Bot.	2.40	4,800	293	703	1,406,432	4,458,574		
	400ml x 6 Bot.	2.40	4,415	313	752	1,383,877			
	50ml x 24 Bot.	1.20	2,625	279	335	733,368			
Zabot 25WG / Thiamethoxam 25% WG	16X20X5g	1.60	8,000	252	403	2,016,976	2,016,976		
Phostab 57% / Aluminium phosphide 57%	1 Kgs 20 Bot.	20.00	16,000	312	6,246	4,997,013	4,997,013		
	20gm X 50 Pkt	1.00	2,250	215	215	482,963	2,613,600		
50gm X 48 Pkt	2.40	4,700	270	648	1,269,000				
100gm X 30 Pkt	3.00	5,550	155	466	861,638				
Ti-Taron 20 SP / Acetamiprid 20% SP	50ml x 30 Bot.	1.50	2,300	323	484	742,095	4,217,972		
	100ml x 30 Bot.	3.00	4,400	354	1,063	1,559,068			
	400ml x 9 Bot.	4.50	4,850	395	1,778	1,916,809			



PG	PRODUCT NAME	Pack Size	Pack Size Weight (kg/Ltr)	Selling Rate	Quantity & Value			
					30.06.2022			
					Carton	Weight	Value as per Pack Size	Total Value
Herbicides	Tartar 1.8FC / Abamectin 1.8%EC	50ml x 24 Bot.	1.20	1,250	477	572	596,235	2,610,567
		100ml x 24 Bot.	2.40	2,400	523	1,256	1,255,513	
		400ml x 6 Bot.	2.40	2,320	327	785	758,819	
	Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	1.20	810	494	593	400,159	2,152,611
		100ml x 24 Bot.	2.40	1,450	422	1,014	612,588	
		400ml x 6 Bot.	2.40	1,360	838	2,012	1,139,864	
	Bencchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	2.40	1,850	647	1,554	1,197,580	2,969,248
		100gm X 30 Pkt	3.00	2,600	681	2,044	1,771,668	
	M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	2.40	1,512	491	1,177	741,811	7,754,646
		100ml x 24Bot	2.40	1,512	359	861	542,449	
		400ml x 6 Bot(Glus).	2.40	1,500	386	927	579,540	
		400ml x 6 Bot(Plastic).	2.40	1,500	543	1,303	814,116	
		1 L x 9 Bot.	9.00	5,490	331	2,980	1,818,100	
		5 L x 2 Bot.	10.00	6,000	106	1,057	634,230	
		20 L x 1 Jar.	20.00	12,000	219	4,374	2,624,400	
M-Quate 20 SL / Paraquate 20% SL	100ml x 24 Bot.	2.40	1,550	432	1,038	670,151	6,398,994	
	400ml x 6 Bot(Glus).	2.40	1,500	635	1,523	952,101		
	1 L x 9 Bot.	9.00	5,200	294	2,649	1,530,721		
	5 L x 2 Bot.	10.00	6,500	267	2,668	1,734,020		
Paraquate-20 SL -RM	200 L	0.20	60,000	32	6	1,944,000	1,944,000	
Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	2.40	3,950	422	1,014	1,668,775	1,668,775	
M-Quiz 51EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	1.20	700	231	278	161,911	520,711	
	100ml x 24 Bot.	2.40	1,200	299	718	358,800		
Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	1.20	1,050	457	548	479,373	2,338,268	
	100ml x 24 Bot.	2.40	1,900	653	1,567	1,240,311		
	400ml x 6 Bot.	2.40	1,780	348	834	618,585		
M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	10.00	5,650	341	3,407	1,924,986	4,062,745	
	500 gm x 20 pc	10.00	5,950	252	2,521	1,499,959		
	100 gm x 30 pc	3.00	2,080	307	920	637,801		
MZ-15 / Mancozeb 80%	100 gm x 30 pc	3.00	2,175	340	1,020	739,500	2,875,382	
	500 gm x 10 pc	5.00	3,050	252	1,261	768,972		
	1kg x10 pc	10.00	5,900	232	2,317	1,366,910		
Fixer 75 WP / Tebuconazole 50% + Trifloxystrobin 25% WP	10gm X 25 Pkt x 8	2.00	15,000	170	341	2,555,291	6,830,463	
	40gm X 15 Pkt x 4	2.40	16,800	123	294	2,060,587		
	100 gm x 20 pc	2.00	12,500	177	354	2,214,585		
Binot 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gm x48ps	2.40	2,016	361	867	728,074	2,826,819	
	100 gm x 30 pc	3.00	2,250	375	1,124	843,246		
	500 gm x 10 pc	5.00	3,350	375	1,874	1,255,500		
Metazeb 72WP / Metalax 18% + Mancozeb 64% WP	50 gm x 48 pc	2.40	2,304	819	1,966	1,886,976	4,376,681	
	100 gm x 30 pc	3.00	2,625	429	1,288	1,126,883		
	500 gm x 10 pc	5.00	4,000	341	1,704	1,362,822		
Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	1.20	950	434	521	412,300	1,559,250	
	100ml x 24bot	2.40	1,740	327	785	569,114		
	400 ml x 6 Bot.	2.40	1,600	361	867	577,836		
Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	1.20	2,600	227	272	589,680	4,609,777	
	100ml x 24bot	2.40	5,000	280	672	1,400,000		
	400 ml x 6 Bot.	2.40	4,780	216	518	1,032,480		
	20 L x 1 Can.	0.02	42,000	38	1	1,587,600		
Mycosul 80WDG / Sulphur80%	100 gm x 50pc	5.00	1,250	582	2,910	727,500	2,654,914	
	500 gm x 20 pc	10.00	1,800	570	5,703	1,026,614		
	1 kg x 10 pc	10.00	1,600	563	5,630	900,800		
M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pc	1.25	1,600	441	551	705,600	5,331,343	
	50g x 48 pc	2.40	2,784	331	795	921,965		
	100g x 30 pc	3.00	3,150	473	1,419	1,489,950		
M-Core 75WP / Tricyclazole 75% WP	500 gm x 10 pc	5.00	4,425	500	2,502	2,213,828	4,941,364	
	20gm X 50 Pkt	1.00	4,800	215	215	1,032,264		
	50gm X 48 Pkt	2.40	9,700	403	967	3,909,100		
M-Cop 50WP / Copper Oxycchloride 50% WP	50gm X 48 Pkt	2.40	3,900	644	1,546	2,511,600	4,508,437	
	100gm X 30 Pkt	3.00	4,430	451	1,352	1,996,837		
Total						851,780	319,290,967	319,290,980



PG	PRODUCT NAME	Pack Size	Pack Size Weight (kg/Ltr)	Selling Rate	Quantity & Value			
					30.06.2022			
					Carton	Weight	Value as per Pack Size	Total Value
SEEDS								
Vegetable Seeds/Seeds	Hybrid Tomato (Ridoy-1)	05 gm	2.00	350	15,389	30,778	5,386,150	17,846,150
		10 gm	4.00	700	17,800	71,200	12,460,000	
	Hybrid Tomato (Ridoy-2)	05 gm	2.00	260	21,161	42,321	5,501,740	14,817,240
		10 gm	4.00	500	18,631	74,524	9,315,500	
	Hybrid Cucumber (Malavi)-Sosa	05 gm	2.00	90	33,698	67,396	3,032,820	5,458,720
		10 gm	4.00	170	14,270	57,080	2,425,900	
	Hybrid Cucumber (Queen)-Sosa	05 gm	2.00	125	14,597	29,194	1,824,619	5,066,487
		10 gm	4.00	240	13,508	54,031	3,241,868	
	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	2.00	90	23,693	47,386	2,132,370	4,823,550
		10 gm	4.00	180	14,951	59,804	2,691,180	
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	2.00	35	42,875	85,749	1,500,614	3,456,264
		10 gm	4.00	50	39,113	156,452	1,955,650	
	Hybrid Ridge Gourd (Ruisol)-Zinga	05 gm	2.00	35	53,593	107,186	1,875,755	2,972,375
		10 gm	4.00	60	18,277	73,108	1,096,620	
	Hybrid Sponge Gourd (Tula)-Dhundiol	05 gm	2.00	30	45,794	91,588	1,373,826	2,415,528
		10 gm	4.00	50	20,834	83,336	1,041,702	
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	2.00	55	20,935	41,870	1,151,425	3,282,357
		10 gm	4.00	90	23,677	94,708	2,130,930	
	Hybrid Egg Plant (Kakoli)	05 gm	2.00	100	21,869	43,739	2,186,936	5,365,556
		10 gm	4.00	180	17,659	70,636	3,178,620	
	Hybrid Egg Plant (Kajol)	05 gm	2.00	90	30,244	60,488	2,721,960	5,019,560
		10 gm	4.00	160	14,360	57,440	2,297,600	
	Hybrid Cauliflower (Snow King)	05 gm	2.00	240	13,269	26,537	3,184,461	11,318,918
		10 gm	4.00	480	16,947	67,787	8,134,457	
	Hybrid Cabbage (Green Ball)	05 gm	2.00	110	51,084	102,168	5,619,240	8,490,189
		10 gm	4.00	200	14,355	57,419	2,870,949	
	Hybrid Water Melon (Bangla Link)	50 gm	1.20	1,275	12,540	15,048	15,988,500	47,424,750
		100 gm	2.40	2,500	12,575	30,179	31,436,250	
	Hybrid Water Melon (Kalo Manik)	50 gm	1.20	500	10,820	12,984	5,410,000	17,810,000
		100 gm	2.40	1,000	12,400	29,760	12,400,000	
Paddy Seeds	BR-28	2 kg	2.00	110	14,750	29,500	1,622,500	12,723,550
		10 kg	10.00	450	24,669	246,690	11,101,050	
	BR-29	2 kg	2.00	110	13,488	26,976	1,483,680	9,471,911
		10 kg	10.00	450	17,752	177,516	7,988,231	
	BR-50	2 kg	2.00	115	14,126	28,252	1,624,499	11,964,375
		10 kg	10.00	460	22,478	224,780	10,339,876	
	BR-34	2 kg	2.00	112	12,790	25,580	1,432,480	11,083,030
		10 kg	10.00	455	21,210	212,100	9,650,550	
BINA DHAN-17	2 kg	2.00	125	13,500	27,000	1,687,500	13,974,500	
	10 kg	10.00	550	22,340	223,400	12,287,000		
Maize Seeds	Hybrid Maize (MK-404)	1 Kg	1.00	325	12,703	12,703	4,128,475	13,294,975
		2 Kg	2.00	630	14,550	29,100	9,166,500	
	Hybrid Maize (MK-777)	1 Kg	1.00	455	13,000	13,000	5,915,000	19,223,400
2 Kg		2.00	970	13,720	27,440	13,308,400		
						3,145,934	247,303,383	247,303,385
Grand Total						3,997,714		566,594,365

Mamun Agro Products Limited
Details of Raw Material Inventory
For the year ended June 30, 2022

PRESTICIDE

Annexure-H

PG	PRODUCT NAME	Opening Balance as on 01.07.2021		Purchased		Consumed/Used		Closing Balance as on 30.06.2021		
		Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	
Fertilizer	IAA	32,309	3,685,668	80,000	8,992,823	92,350	10,535,042	19,959	2,143,449	
	4 CPA	22,874	2,867,052	15,000	1,815,013	22,460	2,815,180	15,414	1,866,885	
	Naphthelic Acetic Acid	93,239	16,460,523	20,000	3,480,000	98,477	17,385,248	14,762	2,555,275	
	Dolomite	12,662	4,311,058	75,000	26,138,868	75,480	25,699,686	12,182	4,750,239	
	Magnesium Sulphate(MgSO4)	7,605	4,085,150	6,000	3,424,308	12,440	6,682,826	1,164	826,632	
	Zinc Sulphate (ZnSO4)Mono	11,421	4,320,413	2,000	793,103	11,200	4,236,721	2,221	876,796	
	Zinc Sulphate(ZnSO4)Hepta	8,957	2,526,107	15,000	4,230,162	20,020	5,645,991	3,937	1,110,278	
	Chelated Zn	8,950	1,725,946	20,000	3,840,000	23,504	4,532,412	5,447	1,033,534	
	Boric Acid	5,072	1,842,980	20,000	7,262,056	17,405	6,323,838	7,667	2,781,198	
	Solubor (Boron)	7,068	2,839,654	9,000	3,563,730	13,074	5,252,252	2,995	1,151,131	
	Jibonto / (GA-3)	14,639	4,128,396	18,000	5,076,180	27,009	7,616,948	5,630	1,587,627	
	Emamectin Benzoate 5% SG	3,303	1,175,986	5,000	1,780,000	7,144	2,543,397	1,159	412,589	
	Cypermethrin 10% EC	8,328	4,816,647	12,000	6,940,275	16,000	9,253,700	4,328	2,503,222	
Insecticide	Chlorpyrifos20% EC	3,442	113,783	8,000	240,000	6,365	210,425	5,077	143,358	
	Chlorpyrifos 48% EC	751	123,252	4,000	640,000	4,410	724,171	341	39,081	
	Moontap 50SP	161	30,519	3,500	661,500	3,260	619,635	401	72,384	
	Fenvalerate 20% EC	7,173	98,401	5,500	64,350	11,696	160,453	977	2,298	
	Carbofuran 98%Technical	48,088	6,299,530	30,001	3,930,131	56,240	7,367,440	21,849	2,862,221	
	2-2-4 Sylhet Sands	9,036	6,145	40,000	27,200	31,642	21,517	17,394	11,828	
	Malathion57% EC	6,485	285,360	6,624	291,476	11,201	492,862	1,909	83,974	
	Agro Gold 50 SP	930	883,685	2,000	1,900,000	2,036	1,934,390	894	849,295	
	Chlorpyrifos 50%	6,364	3,160,938	8,000	3,760,000	11,571	5,746,795	2,794	1,174,143	
	Abamectin1%	3,911	2,038,718	6,500	3,321,500	8,064	4,202,885	2,348	1,157,333	
	Acephate 75% SP	521	872,048	1,000	1,600,000	1,236	2,070,182	285	401,866	
	Imidacloprid 70%WDG	728	529,101	2,200	1,485,000	1,954	1,419,824	974	594,276	
	Imidacloprid 20% SL	5,196	310,691	4,000	320,000	5,548	331,768	3,648	298,924	
	Thiamethoxam25% WG	2,407	661,506	10,000	2,750,000	7,526	2,068,866	4,880	1,342,640	
	Aluminium phosphide57%	1,353	1,203,583	4,000	3,500,000	3,281	2,918,777	2,072	1,784,807	
	Acetamiprid 20% SP	2,518	1,738,347	5,500	3,437,500	5,631	3,887,328	2,387	1,288,519	
	Lufenuron 5%EC	1,033	2,359,992	4,000	8,800,000	4,399	10,046,138	634	1,113,854	
	Abamectin 1.8%EC	954	2,254,877	3,500	8,190,000	3,600	8,508,900	854	1,935,977	
	Herbicides	2,4-D amine Salt 48% SL	1,625	2,925,683	4,500	8,100,000	4,480	8,064,000	1,645	2,961,683
		Bensulfuran Methyl 4%	2,411	4,190,151	12,500	20,912,500	13,500	23,462,145	1,411	1,640,506
		Glyphosate 41% SL	2,945	2,077,424	15,000	10,500,000	10,539	7,434,064	7,406	5,143,360
		Paraquate 20% SL	580	942,103	10,000	16,250,002	10,000	16,250,013	580	942,092
		Paraquate-20 SL -RM	375	112,400	10,000	3,000,000	3,074	922,320	7,300	2,190,080
Fenoxaprop-p-ethyl 9%EC		4,037	855,833	5,480	1,161,760	7,551	1,600,850	1,966	416,743	
Quizalofop-P-ethyl 5%EC		1,043	333,810	3,300	1,056,000	2,196	702,866	2,147	686,944	
Pretilachlor 50% EC		3,453	728,002	8,000	1,627,965	8,000	1,686,507	3,453	669,461	
Fungicides		Mancozeb 80% WP	2,701	540,257	5,500	1,100,000	5,864	1,172,893	2,337	467,364
		Tebuconazole 50%	2,511	952,269	5,000	1,425,000	5,435	2,060,723	2,077	316,546
	Mancozeb 63%	811	2,554,778	4,000	12,600,000	3,670	11,560,500	1,141	3,594,278	
	Metalaxy 18%	2,459	398,826	7,000	1,134,000	3,972	644,258	5,487	888,568	
	Hexaconazole 5%EC	491	1,589,061	2,000	6,400,000	1,842	5,964,606	649	2,024,455	
	Propiconazole25% EC	1,129	437,071	5,000	1,931,000	3,610	1,398,079	2,519	969,992	
	Sulphur80%	2,077	934,751	6,000	2,700,000	5,800	2,610,000	2,277	1,024,751	
	Carbendazim 50% WP	304	263,090	2,000	1,730,000	902	780,205	1,402	1,212,885	
	Tricyclazole 75% WP	5,370	1,003,096	1,500	1,465,500	6,800	1,270,304	70	1,198,292	
	Copper Oxxychloride 50% WP	252	548,019	600	1,304,400	753	1,639,509	99	212,910	
Total		372,053	99,142,680	552,705	216,653,302	714,214	250,479,439	210,544	65,316,543	



SEEDS:									
Sl. No.	Items Name	Opening Balance as on 01.07.2021		Purchased		Consumed/Used		Closing Balance as on 30.06.2022	
		Quantity (Kg)	Amount	Quantity (Kg)	Amount	Quantity (Kg)	Amount	Quantity (Kg)	Amount
<i>Vegetable Seeds</i>									
1	Hybrid Tomato (Ridoy-2)	7,368	1,933,992	6,334	1,662,793	7,385	1,938,500	2,894	759,782
		12,112	6,358,944	3,457	1,814,894	3,650	1,916,245	4,758	2,498,157
2	Hybrid Tomato (Ridoy-2)	5,786	1,128,249	7,294	1,422,320	8,849	1,725,596	2,273	443,241
		6,211	2,329,031	4,140	1,552,677	4,648	1,743,059	2,440	914,977
3	Hybrid Cucumber (Malavi)--Sosa	5,571	376,036	5,668	382,564	6,738	454,833	2,189	147,728
		11,838	1,509,340	3,970	506,151	3,702	472,045	4,651	592,955
4	Hybrid Cucumber (Queen)-Sosa	3,938	369,190	12,560	1,177,500	7,853	736,206	1,547	145,039
		8,948	1,610,564	4,155	747,937	4,317	776,998	3,515	632,721
5	Hybrid Bitter Gourd (Masranga)-Korolla	5,791	390,893	4,274	288,497	4,878	329,238	2,275	153,565
		7,369	994,855	3,530	476,498	3,696	499,013	2,895	390,836
6	Hybrid Bottle Gourd (Nice)-Lau	3,534	92,758	3,468	91,028	4,107	107,803	1,388	36,441
		2,856	107,110	3,108	116,561	3,721	139,537	1,122	42,079
7	Hybrid Ridge Gourd (Rubol)-Zinga	2,583	67,811	3,736	98,066	4,581	120,256	1,015	26,640
		3,050	137,252	2,796	125,820	3,284	147,776	1,200	53,983
8	Hybrid Sponge Gourd (Tula)-Dhundol	2,787	62,714	3,017	67,882	3,609	81,193	1,095	24,629
		2,837	106,406	3,194	119,765	3,836	143,841	1,115	41,802
9	Hybrid Snake Gourd (Megna)-Chichinga	3,063	126,337	3,010	124,166	3,565	147,072	1,203	49,632
		3,708	250,268	3,539	238,912	4,179	282,065	1,457	98,320
10	Hybrid Egg Plant (Kakoli)	4,218	316,339	2,795	209,626	3,134	235,086	1,657	124,276
		5,997	809,658	8,825	1,191,375	5,288	713,827	2,356	318,080
11	Hybrid Egg Plant (Kajol)	4,030	272,036	2,685	181,265	3,014	203,439	1,583	106,871
		3,496	419,533	6,800	816,000	3,323	398,709	1,373	164,816
12	Hybrid Cauliflower (Snow King)	3,375	607,493	2,112	380,244	2,345	422,111	1,326	238,658
		3,728	1,342,136	3,852	1,386,626	4,587	1,651,240	1,465	527,268
13	Hybrid Cabbage (Green Ball)	4,414	364,161	12,500	1,031,247	4,181	344,946	1,734	143,063
		2,534	380,067	9,500	1,425,000	5,564	834,569	997	149,550
14	Hybrid Water Melon (Bangla Link)	2,532	2,421,225	1,995	1,907,351	2,666	2,548,932	875	836,356
		2,274	4,263,902	5,688	10,665,448	7,516	14,092,988	893	1,675,104
15	Hybrid Water Melon (Kalo Manik)	3,063	1,148,520	4,802	1,800,899	5,922	2,220,800	1,203	451,204
		3,708	2,780,761	4,973	3,729,619	6,060	4,545,203	1,457	1,092,442
<i>Paddy Seeds</i>									
16	BR-28	19,826	1,635,642	7,901	651,833	5,466	450,912	7,789	642,574
		12,170	4,107,443	7,405	2,499,332	8,266	2,789,919	4,781	1,613,638
17	BR-29	16,088	1,327,271	9,126	752,895	6,482	534,793	6,320	521,428
		17,560	5,926,379	8,260	2,787,750	3,700	1,248,670	6,898	2,328,221
18	BR-50	19,901	1,716,497	11,868	1,023,615	8,833	761,812	8,045	693,881
		15,120	5,216,400	9,850	3,398,332	8,333	2,874,989	6,018	2,076,377
19	BR-34	18,197	1,528,553	10,194	856,292	7,504	630,344	7,150	600,600
		12,589	4,296,119	7,362	2,512,283	8,224	2,806,304	4,946	1,687,761
20	BINA DHAN-17	17,710	1,660,313	7,645	716,686	5,384	504,750	6,958	652,266
		7,000	2,887,500	25,682	10,593,619	25,244	10,413,233	5,920	2,442,037
<i>Maize Seeds</i>									
21	Hybrid Maize (MK-404)	7,695	1,875,536	9,746	2,375,588	14,431	3,517,436	3,010	733,688
		7,545	3,564,939	4,043	1,910,318	8,624	4,074,745	2,964	1,400,512
22	Hybrid Maize (MK-777)	9,270	3,163,388	10,580	3,610,425	16,215	5,533,470	3,635	1,240,342
		3,256	2,368,740	9,201	6,693,728	10,775	7,838,813	1,682	1,223,655
Total Taka		326,646	74,352,300	286,641	76,121,430	277,678	83,953,314	132,067	30,737,197
Grand Total		698,699	173,494,980	839,346	292,774,732	991,892	334,432,753	342,611	96,053,739

Mamun Agro Products Ltd

Details of Work-in-Process

For the year ended June 30, 2022

Pesticide							Annexure-I			
PG	PRODUCT NAME	Pack Size	Quantity		Closing Balance as on 30.06.2021		Quantity		Closing Balance as on 30.06.2022	
			Carton	Value	Total Value	Carton	Value	Total Value		
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	120	55,080	264,792	260	119,340	364,820		
		100ml X24 Bot	60	50,592		200	168,640			
		400ml X6 bot	120	93,840		60	46,920			
		1Lt X9 Bot	24	65,280		11	29,920			
	Top Crop / (4.CPA)	50 ml X 24Bot	28	17,978	146,771	32	20,890	153,180		
		100ml X24Bot	24	21,934		16	14,623			
		250ml X24Bot	19	40,484		20	41,779			
		400ml X9Bot	12	14,688		16	19,584			
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	240	146,880	232,560	260	159,120	237,659		
		500gmx10 Pc	240	85,680		220	78,540			
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	25	24,640	24,640	-	-	-		
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	40	67,626	67,626	-	-	-		
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	59	87,740	87,740	30	44,880	44,880		
	Vita Zinc Gold / Chelated Zn	20gmx50 pc	12	10,608	74,280	24	21,216	57,936		
		50gmx48 pc	35	63,672		20	36,720			
	Vita Boron / Boric Acid	500gm x20 pc	20	34,489	34,489	-	-	-		
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	20	21,760	120,700	-	-	-		
		500gm x20 pc	30	98,940		-	-			
	Jibonto(GA-3)	1000gm x1 pc	41	832,320	832,320	22	448,800	448,800		
		(1tab x 10)x10 pc	13	90,168	90,168	60	408,000	408,000		
M-Zoate-SSG	10gm x 25 pac	28	280,908	280,908	60	612,000	612,000			
Agcyper 10EC / Cypermethrin 10% EC 10EC	25 ml x 40 (Goal)	42	22,596	114,976	20	10,676	59,187			
	50 ml x 24 bot	69	40,732		42	24,847				
	100 ml x 24 Bot.	12	13,484		10	11,016				
	400 ml x 6 Bot.	36	38,165		12	12,648				
Agphos 20 EC / Chlorpyrifos20% EC	50 ml x 24 Bot.	25	16,144	63,919	25	16,144	102,166			
	100ml x24bot	14	17,479		14	17,479				
	400 ml x 6 Bot.	27	30,296		60	68,544				
Agphos 48EC / Chlorpyrifos 48% EC	50 gm x 24 Bot.	40	37,330	115,831	40	37,330	128,508			
	100 gm x 24 Bot.	17	29,755		24	42,432				
	400 gm x 6 Bot.	29	48,746		29	48,746				
Moontap 50SP	50 gm x 48 pc	42	83,590	188,237	42	83,590	233,181			
	100 gm x 24 pc	21	40,900		21	40,900				
	200 gm x 12 pc	35	63,747		60	108,691				
Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	57	64,363	182,535	60	68,218	226,032			
	50 ml x 24 Bot	21	23,232		24	26,030				
	100 ml x 24 Bot.	13	27,141		30	61,404				
	400 ml x 6 Bot.	35	67,799		36	70,380				
M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	18	12,485	12,485	18	12,485	12,485			
M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	36	36,934	36,934	36	36,934	36,934			
Sharmal 57 EC / Malathion57% EC	50 ml x 24 Bot.	26	28,122	148,970	60	64,872	185,720			
	100 ml x 24 Bot.	39	80,111		39	80,111				
	400 ml x 6 Bot.	21	40,737		21	40,737				



PG	PRODUCT NAME	Pack Size	Quantity		Closing Balance as on 30.06.2021		Quantity		Closing Balance as on 30.06.2022	
			Carton	Value	Total Value	Carton	Value	Total Value		
Insecticide	Agro Gold 50 SP	50 ml x 24 Bot.	7	8,115	52,177	7	8,115	211,675		
		100 ml x 24 Bot.	-	-		35	80,140			
		400 ml x 6 Bot.	21	44,061		60	123,420			
	Saluce 505 EC / Chlorpyrifos 50% + Cypermethrin 5% EC	50 ml x 24 Bot	16	17,201	162,363	-	-	96,696		
		100ml x 24 Bot.	30	62,407		24	49,776			
		400ml x 6 Bot.	42	82,755		24	46,920			
	M-Thrin Plus 3 WDG / Abamectin1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	14	116,525	320,443	60	489,600	703,800		
		35gm X 15 Pkt x 4	29	203,918		30	214,200			
	Macet 75 SP / Acephate 75% SP	50 gm x 48 Pkt	42	122,334	172,828	48	138,720	202,368		
		100gm X 30 Pkt	14	50,494		18	63,648			
	Moncut 70 WDG / Imidacloprid 70%WDG	2gm x 1000pcs	14	121,380	121,380	24	204,000	204,000		
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	35	67,002	199,355	-	-	332,418		
		50ml x 24 Bot.	-	-		48	85,680			
		100ml x 24 Bot.	14	46,610		48	156,672			
		400ml x 6 Bot.	29	85,743		30	90,066			
	Zabat 25WG / Thiamethoxam25% WG	16X20X5g	35	191,434	191,434	-	-	-		
	Phostab57% / Aluminium phosphide57%	1 Kgx 20 Bot.	24	261,120	261,120	-	-	-		
	Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	24	36,720	320,688	24	36,720	409,632		
		50gm X 48 Pkt	18	57,528		60	191,760			
100gm X 30 Pkt		60	226,440	48		181,152				
Meron 5EC / Lufenuron 5%EC	50ml x 30 Bot.	36	56,304	135,456	60	93,840	363,528			
	100ml x 30 Bot.	-	-		24	71,808				
	400ml x 9 Bot.	24	79,152		60	197,880				
Tartor 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	20	17,340	130,730	30	25,500	150,185			
	100ml x 24 Bot.	29	46,610		30	48,960				
	400ml x 6 Bot.	42	66,780		48	75,725				
Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	14	7,871	42,634	24	13,219	98,287			
	100ml x 24 Bot.	29	28,160		30	29,580				
	400ml x 6 Bot.	7	6,603		60	55,488				
Benchlor 18 WP / Bensulfuron Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	21	26,946	52,193	20	25,160	60,520			
	100gm X 30 Pkt	14	25,247		20	35,360				
M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	-	-	515,540	-	-	330,823			
	100ml x 24Bot	21	22,023		42	43,183				
	400ml x 6 Bot(Glus).	24	24,480		42	42,840				
	400ml x 6 Bot(Plastic).	36	36,720		-	-				
	1 L x 9 Bot.	24	89,597		-	-				
	5 L x 2 Bot.	24	97,920		-	-				
	20 L x 1 Jar.	30	244,800		30	244,800				
M-Quate 20 SL / Paraquate 20% SL	100ml x 24 Bot.	42	44,616	680,280	36	37,944	361,086			
	400ml x 6 Bot(Glus).	24	24,480		36	36,726				
	1 L x 9 Bot.	24	84,864		36	127,296				
	5 L x 2 Bot.	60	265,200		36	159,120				
	20 L x 1 Jar.	48	261,120		-	-				
Paraquate-20 SL -RM	200 L	-	-	-	-	-	-			
Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	35	94,520	94,520	48	128,928	128,928			
M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	21	10,196	33,085	20	9,520	29,104			
	100ml x 24 Bot.	28	22,889		24	19,584				
Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	29	20,392	152,245	60	42,840	73,848			
	100ml x 24 Bot.	42	54,690		24	31,008				
	400ml x 6 Bot.	64	77,163		-	-				



PG	PRODUCT NAME	Pack Size	Quantity		Closing Balance as on 30.06.2021		Quantity		Closing Balance as on 30.06.2022	
			Carton	Value	Total Value	Carton	Value	Total Value		
Fungicides	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	42	162,632	389,612	48	184,416	446,515		
		500 gm x 20 pc	56	226,981		48	194,208			
		100 gm x 30 pc	-	-		48	67,891			
	MZ-45 / Mancozeb 80%	100 gm x 30 pc	14	21,120	151,396	24	35,496	185,708		
		500 gm x 10 pc	35	72,984		26	53,924			
		1kg x10 pc	14	57,291		24	96,288			
	Fixer 75 WP / Tebuconazole 50% + Trifloxystrobin 25%	10gm X 25 Pkt x 8	42	431,766	839,766	48	489,600	1,308,864		
		40gm X 15 Pkt x 4	-	-		36	411,264			
		100 gm x 20 pc	48	408,000		48	408,000			
	Binol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gmsx48ps.	35	47,556	154,336	36	49,352	204,800		
		100 gm x 30 pc	25	38,235		48	73,440			
		500 gm x 10 pc	30	68,545		36	82,008			
	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP 72WP	50 gm x 48 pc	18	28,765	146,514	18	28,765	140,407		
		100 gm x 30 pc	24	42,840		17	30,042			
		500 gm x 10 pc	28	74,909		30	81,600			
	Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	30	19,380	73,889	36	23,256	106,154		
		100mlx24bot	24	28,397		16	18,706			
		400 ml x 6 Bot.	24	26,112		59	64,192			
	Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	36	64,019	358,085	42	74,256	432,480		
		100mlx24bot	36	122,400		48	163,200			
400 ml x 6 Bot.		40	130,016	60		195,024				
200 L X 1 Can		-	-	-		-				
20 L x 1 Can.		49	41,650	-		-				
Mycosul 80WDG / Sulphur 80% 80WDG	100 gm x 50pc	48	58,752	141,495	48	58,752	123,571			
	500 gm x 20 pc	28	30,518		20	21,760				
	1 kg x 10 pc	48	52,224		40	43,059				
M-Ititer 50WP (Carbendazim 50% WP)	25g x 50 pc	39	74,210	350,565	48	90,870	456,592			
	50g x 48 pc	-	-		60	128,520				
	100g x 30 pc	40	119,683		40	119,698				
	500 gm x 10 pc	48	156,672		36	117,504				
M-Core 75WP / Tricyclazole 75% WP	20gm X 50 Pkt	-	-	79,560	41	270,436	302,260			
	50gm X 48 Pkt	30	79,560		12	31,824				
M-Cop 50WP / Copper Oxychloride 50% WP	50gm X 48 Pkt	24	72,298	198,298	60	180,744	424,344			
	100gm X 30 Pkt	30	126,000		58	243,600				
Total Value					9,642,870			11,200,080		

SEEDS:

PG	PRODUCT NAME	Pack Size	Quantity 30.06.2021			Quantity Closing Balance as on 30.06.2022		
			Carton	Value	Total Value	Carton	Value	Total Value
Hybrid Tomato (Ridoy-1)	05 gm	576	151,200	756,000	555	145,592	652,497	
	10 gm	1,152	604,800		966	506,906		
Hybrid Tomato (Ridoy-2)	05 gm	576	112,320	436,320	520	101,400	376,304	
	10 gm	864	324,000		733	274,904		
Hybrid Cucumber (Malavi)-Sosa	05 gm	1,152	77,760	132,840	966	65,174	192,674	
	10 gm	432	55,080		1,000	127,500		
Hybrid Cucumber (Queen)-Sosa	05 gm	1,152	108,000	367,200	965	90,453	307,730	
	10 gm	1,440	259,200		1,207	217,277		



PG	PRODUCT NAME	Pack Size	Quantity		Closing Balance as on 30.06.2021		Quantity		Closing Balance as on 30.06.2022	
			Carton	Value	Total Value	Carton	Value	Total Value		
Vegetable Seeds	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	1,152	77,760	116,640	966	65,174	135,374		
		10 gm	288	38,880		520	70,200			
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	576	15,120	36,720	500	13,125	31,875		
		10 gm	576	21,600		500	18,750			
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	576	15,120	34,560	483	12,682	35,182		
		10 gm	432	19,440		500	22,500			
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	576	12,960	56,160	483	10,870	48,370		
		10 gm	1,152	43,200		1,000	37,500			
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	1,152	47,520	76,680	966	39,828	74,640		
		10 gm	432	29,160		516	34,811			
	Hybrid Egg Plant (Kakoli)	05 gm	576	43,200	120,960	712	53,405	129,005		
		10 gm	576	77,760		560	75,600			
	Hybrid Egg Plant (Kajol)	05 gm	1,152	77,760	146,880	966	65,174	125,174		
		10 gm	576	69,120		500	60,000			
	Hybrid Cauliflower (Snow King)	05 gm	1,152	207,360	518,436	1,000	180,000	440,883		
		10 gm	864	311,076		725	260,883			
	Hybrid Cabbage (Green Ball)	05 gm	432	35,640	122,040	650	53,605	199,405		
		10 gm	576	86,400		972	145,800			
	Hybrid Water Melon (Bangla Link)	50 gm	432	413,100	1,493,100	441	421,706	1,359,206		
		100 gm	576	1,080,000		500	937,500			
Hybrid Water Melon (Kalo Manik)	50 gm	1,152	432,000	864,000	966	362,075	737,075			
	100 gm	576	432,000		500	375,000				
Paddy Seeds	BR-28	2 kg	576	47,520	436,320	500	41,250	378,750		
		10 kg	1,152	388,800		1,000	337,500			
	BR-29	2 kg	468	38,610	420,660	700	57,750	462,750		
		10 kg	1,132	382,050		1,200	405,000			
	BR-50	2 kg	1,162	100,225	398,305	975	84,123	334,136		
		10 kg	864	298,080		725	250,013			
	BR-34	2 kg	140	11,760	60,900	400	33,600	204,225		
		10 kg	144	49,140		500	170,625			
	BINA DHAN-17	2 kg	575	53,906	231,281	531	49,756	396,256		
		10 kg	430	177,375		840	346,500			
	Maize Seeds	Hybrid Maize (MK-404)	1 Kg	864	210,600	618,840	500	121,875	358,125	
			2 Kg	864	408,240		500	236,250		
Hybrid Maize (MK-777)		1 Kg	864	294,840	713,880	725	247,296	598,764		
		2 Kg	576	419,040		483	351,468			
Total Value					8,158,721			7,578,400		
Grand Total					17,801,591			18,778,480		



Mamun Agro Products Ltd

Details of Finished Goods

For the year ended June 30, 2022

Annexure-J										
Pesticide										
PG	PRODUCT NAME	Pack Size	Quantity		Opening Balance as on 01.07.2021		Quantity		Closing Balance as on 30.06.2022	
			Price	Carton	Value	Total Value	Carton	Value	Total Value	
Fertilizer	Agro-Grow (L) / LAA	50ml X24 Bot	675	-	-	161,113	280	189,000	1,800,125	
		100ml X24 Bot	1,240	26	32,550		263	325,500		
		400ml X6 bot	1,150	19	21,563		188	215,625		
		1Lt X9 Bot	4,000	27	107,000		268	1,070,000		
	Top Crop / (4.CPA)	50 ml X 24Bot	960	20	18,720	196,929	195	187,200	2,437,770	
		100ml X24Bot	1,344	24	32,592		243	325,920		
		250ml X24Bot	3,072	11	33,792		263	806,400		
		400ml X9Bot	1,800	19	34,200		190	342,000		
		1Lt X9Bot	4,140	19	77,625		188	776,250		
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	900	25	22,500	22,500	250	225,000	425,813	
		500gmx10 Pc	525	-	-		383	200,813		
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	1,450	18	25,738	25,738	178	257,375	257,375	
	Vita Zinc+ /Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	2,500	30	74,375	74,375	298	743,750	743,750	
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	2,200	21	45,100	45,100	205	451,000	451,000	
	Vita Zinc Gold / Chelated Zn	20gmx50 pe	1,300	28	35,750	91,100	275	357,500	911,000	
		50gmx48 pe	2,700	21	55,350		205	553,500		
	Vita Boron /Boric Acid	500gm x20 pe	2,550	14	35,700	35,700	140	357,000	357,000	
	Vita Boron+ / Solubor (Boron)	100gm x 30 pe	1,600	23	37,200	159,663	233	372,000	1,596,625	
		500gm x20 pe	4,850	25	122,463		253	1,224,625		
	Jibonite(GA-3)	1000gm x1 pe	30,000	15	450,000	450,000	35	1,050,000	1,050,000	
(1Tab x 10)x10 pe		10,000	19	187,500	187,500	188	1,875,000	1,875,000		
M-Znate-5SG	10gm x 25 pae	15,000	11	168,750	168,750	113	1,687,500	1,687,500		
Agexper 10EC / Cypermethrin 10% EC 10EC	25 ml x 40 (Goal)	785	25	19,821	88,339	253	198,213	883,388		
	50 ml x 24 bot	870	14	12,180		140	121,800			
	100 ml x 24 Bot.	1,620	19	30,375		188	303,750			
	400 ml x 6 Bot.	1,550	17	25,963		168	259,625			
Aphlos 20 EC / Chlorpyrifos20% EC	50 ml x 24 Bot.	950	23	22,088	97,238	233	220,875	972,375		
	100mlx24bot	1,800	24	43,650		243	436,500			
	400 ml x 6 Bot.	1,680	19	31,500		188	315,000			
Aphlos 48EC / Chlorpyrifos 48% EC	50 gm x 24 Bot.	1,380	20	26,910	122,138	195	269,100	1,221,375		
	100 gm x 24 Bot.	2,600	12	31,850		123	318,500			
	400 gm x 6 Bot.	2,510	25	63,378		253	633,775			
Mounap 50SP	50 gm x 48 pe	2,904	23	67,518	139,212	233	675,180	1,392,120		
	100 gm x 24 pe	2,808	12	34,398		123	343,980			
	200 gm x 12 pe	2,664	14	37,296		140	372,960			
Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	1,672	29	48,488	165,062	290	484,880	1,650,618		
	50 ml x 24 Bot	1,595	9	14,754		93	147,538			
	100 ml x 24 Bot.	3,010	20	58,695		195	586,950			
	400 ml x 6 Bot.	2,875	15	43,125		150	431,250			
M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	1,000	11	11,250	11,250	113	112,500	112,500		
M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	1,500	19	28,125	28,125	188	281,250	281,250		



PG	PRODUCT NAME	Pack Size	Quantity		Opening Balance as on 01.07.2021		Quantity		Closing Balance as on 30.06.2022	
			Price	Carton	Value	Total Value	Carton	Value	Total Value	
Insecticide	Sharmal 57 EC / Malathion 57% EC	50 ml x 24 Bot.	1,590	11	17,888	170,621	113	178,875	1,706,213	
		100 ml x 24 Bot.	3,000	23	67,500		225	675,000		
		400 ml x 6 Bot.	2,865	30	85,234		298	852,338		
	Agro Gold 50 SP	50 ml x 24 Bot.	1,800	15	27,000	103,363	150	270,000	1,033,625	
		100 ml x 24 Bot.	3,350	9	30,988		93	309,875		
		400 ml x 6 Bot.	3,025	15	45,375		150	453,750		
	Salbee 505 EC / Chlorpyrifos 50% + Cypermethrin 5% EC	50 ml x 24 Bot.	1,600	23	36,000	115,725	225	360,000	2,072,250	
		100ml x 24 Bot.	3,050	12	36,600		420	1,281,000		
		400ml x 6 Bot.	2,875	15	43,125		150	431,250		
	M-Thrin Plus 3 WDG / Abamectin 1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	12,000	10	120,000	256,500	205	2,460,000	3,825,000	
		35gm X 15 Pkt x 4	10,500	13	136,500		130	1,365,000		
	Macet 75 SP / Acephate 75% SP	50 gm x 48 Pkt	4,250	13	55,250	181,350	130	552,500	1,813,500	
		100gm X 30 Pkt	5,200	24	126,100		243	1,261,000		
	Moncut 70 WDG / Imidacloprid 70%WDG	2gm x 1000pes	12,500	17	209,375	209,375	168	2,093,750	2,093,750	
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	2,800	22	60,200	279,248	215	602,000	2,350,975	
		50ml x 24 Bot.	2,625	13	34,125		130	341,250		
		100ml x 24 Bot.	4,800	19	90,000		188	900,000		
		400ml x 6 Bot.	4,415	22	94,923		115	507,725		
	Zabat 25WG / Thiamethoxam 25% WG	16X20X5g	8,000	24	194,000	194,000	243	1,940,000	1,940,000	
	Phostab 57% / Aluminium phosphide 57%	1 Kgs 20 Bot.	16,000	14	224,000	224,000	180	2,880,000	2,880,000	
Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	2,250	16	35,438	238,213	158	354,375	3,617,000		
	50gm X 48 Pkt	4,700	24	113,975		243	1,139,750			
	100gm X 30 Pkt	5,550	16	88,800		383	2,122,875			
Meron 51EC / Lufenuron 5%EC	50ml x 30 Bot.	2,300	20	44,850	135,263	195	448,500	1,352,625		
	100ml x 30 Bot.	4,400	9	40,700		93	407,000			
	400ml x 9 Bot.	4,850	10	49,713		103	497,125			
Tairat 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	1,250	21	25,625	64,485	205	256,250	1,004,850		
	100ml x 24 Bot.	2,400	-	-		150	360,000			
	400ml x 6 Bot.	2,320	17	38,860		168	388,600			
Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	810	24	19,643	37,323	243	196,425	684,974		
	100ml x 24 Bot.	1,450	-	-		215	311,750			
	400ml x 6 Bot.	1,360	13	17,680		130	176,800			
Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	1,850	8	13,875	43,125	75	138,750	431,250		
	100gm X 30 Pkt	2,600	11	29,250		113	292,500			
M-Posate 41 SL / Glyphosate 41% SL	100ml x 24 Bot.	1,512	22	32,508	262,857	215	325,080	4,603,920		
	100ml x 24 Bot.	1,512	20	29,484		195	294,840			
	400ml x 6 Bot (Ghus)	1,500	14	21,000		140	210,000			
	400ml x 6 Bot (Plastic)	1,500	11	16,965		113	169,650			
	1 L x 9 Bot.	5,490	10	54,900		215	1,180,350			
	5 L x 2 Bot.	6,000	18	108,000		280	1,680,000			
	20 L x 1 Jar.	12,000	-	-		62	744,000			
M-Quate 20 SL / Paraquate 20% SL	100ml x 24 Bot.	1,550	9	14,338	409,363	93	143,375	4,093,625		
	400ml x 6 Bot (Ghus)	1,500	24	36,375		243	363,750			
	1 L x 9 Bot.	5,200	23	120,900		233	1,209,000			
	5 L x 2 Bot.	6,500	22	139,750		215	1,397,500			
	20 L x 1 Jar.	8,000	12	98,000		123	980,000			
Paraquate-20 SL -RM	200 L	60,000	-	-	-	-	-	-		



PG	PRODUCT NAME	Pack Size	Quantity		Opening Balance as on 01.07.2021		Quantity		Closing Balance as on 30.06.2022	
			Price	Carton	Value	Total Value	Carton	Value	Total Value	
Fungicides	Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	3,950	22	84,925	84,925	215	849,250	849,250	
	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	700	32	22,400	45,800	215	150,500	384,500	
		100ml x 24 Bot.	1,200	20	23,400		195	234,000		
	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	1,050	17	17,588	69,313	330	346,500	1,058,500	
		100ml x 24 Bot.	1,900	12	22,800		223	422,750		
		400ml x 6 Bot.	1,780	16	28,925		163	289,250		
	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pe	5,650	17	94,638	237,703	168	946,375	2,574,625	
		500 gm x 20 pe	5,950	20	116,025		195	1,160,250		
		100 gm x 30 pe	2,080	13	27,040		225	468,000		
	MZ-45 / Mancozeb 80%	100 gm x 30 pe	2,175	5	10,875	128,338	150	326,250	1,500,875	
		500 gm x 10 pe	3,050	17	51,088		168	510,875		
		1kg x10 pe	5,900	11	66,375		113	663,750		
	Fixer 75 WP / Tebuconazole 50% + Trifloxystrobin 25% WP	10gm X 25 Pkt x 8	15,000	11	168,750	532,750	113	1,687,500	5,327,500	
		40gm X 15 Pkt x 4	16,800	11	189,000		113	1,890,000		
		100 gm x 20 pe	12,500	14	175,000		140	1,750,000		
	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gm x 48ps.	2,016	11	22,680	120,205	113	226,800	1,202,050	
		100 gm x 30 pe	2,250	23	50,625		225	506,250		
		500 gm x 10 pe	3,350	14	46,900		140	469,000		
	Metazeb 72WP / Metalaxyl 18% + Mancozeb 64% WP 72WP	50 gm x 48 pe	2,304	14	32,256	172,444	140	322,560	1,724,435	
		100 gm x 30 pe	2,625	20	51,188		195	511,875		
		500 gm x 10 pe	4,000	22	89,000		223	890,000		
	Unizol 5EC / Iteaconazole 5%EC	50 ml x 24 Bot.	950	14	13,300	69,245	140	133,000	692,450	
		100ml x 24bot	1,740	17	29,145		168	291,450		
		400 ml x 6 Bot.	1,600	17	26,800		168	268,000		
	Tall 25EC / Propiconazole 25% EC	50 ml x 24 Bot.	2,600	9	23,972	292,772	93	240,500	1,413,693	
		100ml x 24bot	5,000	11	56,760		113	562,500		
400 ml x 6 Bot.		4,780	6	26,290	56		267,680			
200 L X 1 Can		42,000	4	168,000	4		168,000			
20 L x 1 Can.		1,250	14	17,750	140		175,013			
Mycosol 80WDG / Sulphur 80% 80WDG	100 gm x 50pe	1,800	11	20,250	40,250	113	202,500	768,100		
	500 gm x 20 pe	1,600	7	10,400		186	297,600			
	1 kg x 10 pe	1,600	6	9,600		168	268,000			
M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pe	2,784	6	16,704	467,790	113	313,200	2,219,888		
	50g x 48 pe	3,150	30	94,500		140	441,000			
	100g x 30 pe	4,425	19	82,969		188	829,688			
	500 gm x 10 pe	4,800	57	273,617		133	636,000			
M-Core 75WP / Tricyclazole 75% WP	20gm X 50 Pkt	9,700	6	58,200	79,868	105	1,018,500	1,233,000		
	50gm X 48 Pkt	3,900	6	21,668		55	214,500			
M-Cop 50WP / Copper Oxchloride 50% WP	50gm X 48 Pkt	4,430	11	49,882	129,782	113	498,375	1,297,375		
	100gm X 30 Pkt	6,800	12	79,900		118	799,000			
Total Value				2,080		7,665,820	22,759		77,856,379	



PG	PRODUCT NAME	Pack Size	Quantity		Opening Balance as on 01.07.2021		Quantity		Closing Balance as on 30.06.2022	
			Price	Carton	Value	Total Value	Carton	Value	Total Value	

SEEDS:

PG	PRODUCT NAME	Pack Size	Quantity		Opening Balance as on 01.07.2021		Quantity		Closing Balance as on 30.06.2022	
			Price	Carton	Value	Total Value	Carton	Value	Total Value	
Vegetable Seeds	Hybrid Tomato (Ridoy-1)	05 gm	263	3,028	794,920	1,592,920	8,719	2,288,751	4,010,751	
		10 gm	525	1,520	798,000		3,280	1,722,000		
	Hybrid Tomato (Ridoy-2)	05 gm	195	2,025	394,850	770,558	4,472	872,099	1,701,824	
		10 gm	375	1,002	375,708		2,213	829,725		
	Hybrid Cucumber (Malavi)-Sosa	05 gm	68	276	18,610	296,182	609	41,084	654,123	
		10 gm	128	2,177	277,572		4,808	613,039		
	Hybrid Cucumber (Queen)-Sosa	05 gm	94	1,727	161,865	559,969	3,812	357,361	1,236,814	
		10 gm	180	2,212	398,104		4,886	879,453		
	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	68	1,347	90,916	391,528	2,975	200,799	1,314,185	
		10 gm	135	2,227	300,612		8,247	1,113,386		
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	26	1,739	45,639	77,889	3,841	100,816	142,371	
		10 gm	38	860	32,250		1,108	41,556		
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	26	927	24,322	74,356	1,891	49,631	160,187	
		10 gm	45	1,112	50,034		2,457	110,556		
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	23	2,276	51,221	83,029	5,028	113,137	183,414	
		10 gm	38	848	31,808		1,874	70,277		
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	41	1,127	46,486	68,656	2,490	102,717	151,668	
		10 gm	68	328	22,170		725	48,951		
	Hybrid Egg Plant (Kakoti)	05 gm	75	2,195	164,634	212,227	4,849	363,664	513,764	
		10 gm	135	353	47,593		1,112	150,100		
	Hybrid Egg Plant (Kajol)	05 gm	68	1,614	108,916	235,516	3,565	240,634	391,594	
		10 gm	120	1,055	126,600		1,258	150,960		
	Hybrid Cauliflower (Snow King)	05 gm	180	1,308	235,391	865,090	2,888	519,813	1,910,419	
		10 gm	360	1,749	629,699		3,863	1,390,608		
Hybrid Cabbage (Green Ball)	05 gm	83	1,327	109,503	331,652	2,933	242,006	732,626		
	10 gm	150	1,481	222,148		3,271	490,620			
Hybrid Water Melon (Bangla Link)	50 gm	956	645	616,781	2,979,281	458	437,963	1,619,213		
	100 gm	1,875	1,260	2,362,500		630	1,181,250			
Hybrid Water Melon (Kalo Manik)	50 gm	375	1,957	733,903	1,204,059	4,323	1,621,294	2,652,206		
	100 gm	750	627	470,157		1,375	1,030,913			
Paddy Seeds	BR-28	2 kg	83	1,774	146,344	867,799	3,920	323,412	1,914,931	
		10 kg	338	2,138	721,454		4,716	1,591,518		
	BR-29	2 kg	83	1,283	105,848	703,189	2,146	177,045	1,516,920	
		10 kg	338	1,770	597,342		3,970	1,339,875		
	BR-50	2 kg	86	1,990	171,656	857,242	4,396	379,121	1,895,051	
		10 kg	345	1,987	685,586		4,394	1,515,930		
BR-34	2 kg	84	2,655	223,031	1,656,282	5,853	491,686	1,353,342		
	10 kg	341	4,200	1,433,250		2,525	861,656			
BINA DHAN-17	2 kg	94	1,559	146,187	905,187	3,454	323,813	1,155,825		
	10 kg	413	1,840	759,000		2,017	832,013			
Maize Seeds	Hybrid Maize (MK-404)	1 Kg	244	2,454	598,123	1,111,559	5,460	1,330,875	2,678,256	
		2 Kg	473	1,087	513,436		2,852	1,347,381		
	Hybrid Maize (MK-777)	1 Kg	341	2,600	887,250	2,110,745	3,800	1,296,750	2,388,000	
		2 Kg	728	1,682	1,223,495		1,500	1,091,250		
Total Value			71,346		17,954,915	144,961		30,277,480		

Grand Total			73,426	25,620,735	167,720	108,133,859
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Mamun Agro Products Limited
Details of Accounts Receivable
For the year ended June 30, 2022

Annexure-K

Sl	Name of Territory	Balance as at 30 June, 2022	Balance as at 30 June, 2021
1	Chuadanga	16,592,399	4,061,823
2	Jessore	1,226,997	3,867,055
3	Jessore	3,812,839	3,951,059
5	Koatehandpur	4,527,256	2,036,583
6	Kustia	5,382,058	2,418,725
7	Magura	662,800	1,266,402
8	Meherpur	5,195,048	3,052,575
9	Satmile	6,072,007	4,331,111
A.	TOTAL JHENAIDAH REGION	43,471,404	24,985,333
10	Chandina	562,300	1,816,167
11	Chittagong	1,247,224	2,140,686
12	Chocoria	333,136	306,449
13	Cumilla	1,380,243	2,448,864
14	Dohazari	1,208,925	1,387,905
15	Noakhali	631,428	952,221
B.	TOTAL COMILLA REGION	5,363,256	9,052,292
16	Amtoli	356,800	284,478
17	Barishal	8,747,058	4,245,950
18	Chorfassion	1,240,800	3,690,186
19	Damudda	842,000	858,774
20	Faridpur	1,426,000	3,890,433
21	Goplagonj	501,800	720,760
22	Noria	452,850	336,735
23	Shibchor	6,157,586	1,056,198
24	Vanga	1,260,300	3,286,763
C.	TOTAL BARISHAL REGION	20,985,194	18,370,277
25	Bazitpur	546,800	2,854,099
26	Boxmigonj	1,218,288	1,992,697
27	Fulpur	522,231	4,685,548
28	Gouripur	163,399	1,582,480
29	Jamalpur	708,652	3,948,087
30	Kishorgonj	3,492,570	2,913,757
31	Madhupur	549,768	3,842,540
32	Manikgonj	1,760,754	2,283,901
33	Muktagasa	2,560,255	4,125,879
34	Nandail	811,200	1,065,152
35	Nandina	2,549,358	1,897,862
36	Narshingdi	4,076,197	3,713,406
37	Sherpur	1,999,954	2,686,957
38	Shokhipur	2,003,822	1,516,450
D.	TOTAL MYMENSHINGH REGION	22,963,247	39,108,815
39	Banessor	3,772,467	2,340,280
40	Bonpara	4,226,979	2,838,313
41	Chatmohor	1,247,200	2,705,410
42	Godagari	5,506,358	3,556,861
43	Mokamtola	1,212,992	3,346,093
44	Nachol	233,487	1,266,353
45	Naogoan	7,559,507	1,816,173
46	Natore	5,525,055	2,795,047
47	Nuzipur	3,743,974	1,341,694
48	Pabna	342,180	1,505,948
49	Rajshahi	119,071	2,389,759
50	Shajahanpur	3,592,245	695,005
51	Sibgonj	756,840	1,532,773
52	Sirajgonj	4,691,955	1,833,862
53	Tanor	2,870,290	1,531,470
54	Vobamigonj	562,300	969,343
E.	TOTAL RAJSHAHI REGION	45,962,899	32,464,384
55	Birampur	1,428,608	1,443,165
56	Birgonj	4,226,573	2,453,238
57	Dinajpur	8,249,032	2,372,550
58	Domer	4,872,735	3,124,762
59	Gaibandha	5,627,260	3,155,472
60	Kawma	3,592,776	1,113,333
61	Kurigram	6,858,928	2,971,740
62	Lalmonirhat	6,720,306	3,856,945
63	Nilphamary	3,343,191	1,129,769
64	Panchogor	283,255	482,025
65	Rangpur	3,867,181	909,807
66	Thakurgaon	6,758,824	2,754,323
F.	TOTAL RANGPUR REGION	55,828,669	25,767,129
	Grand Total (A+B+C+D+E+F)	189,211,415	149,748,230

