

Mamun Agro Products Ltd.
Auditor's Report & Financial Statements.
For the year ended June 30, 2024.



Ali Zahir Ashraf & Co.

Chartered Accountants

Motijheel Head Office: Ali Bhaban (8th Floor), 09, Rajuk Avenue, Motijheel C/A
Dhaka-1000, Bangladesh, Phone: +8802-47121598, E-mail: azacabd@gmail.com, www.azacabd.com

Independent Auditor's Report To the Shareholders of Mamun Agro Products Ltd. Report on the Audit of the Financial Statements

Qualified 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 2024, and Statement of Profit or Loss & Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, of the financial position of the company as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS), The Companies Act 1994, The Securities and Exchange Rules 1987 and other applicable laws and regulations.

Basis for Qualified Opinion

1. The Property Plant & Equipment of Mamun Agro Products Ltd. has not been revaluated it's inspection to reporting. So it is not understandable whether the Property Plant & Equipment are presented at fair value. As such, revaluation surplus / adjustment is not made in line with fair value method.
2. As disclosed in note # 19.00 the Company has shown an amount of Tk. 94,12,243 as liabilities for WPPF which includes prior years' amount of Tk. 58,55,663 that has not been paid by the Company to the Fund. As per section 234 (b) of Labor Act, 2006 the company should pay the amount to the WPPF not later than nine months from the end of the respective year. In addition, the company did not make any interest provision for the utilization of fund as per section 240 (3) of the said Act.
3. Refer to Note-8 & 11 # Inventories & Cash in Hand reported amount of BDT 27,39,23,208 & 82,30,220 respectively. We were appointed as auditors of the company on 9th October 2024 and thus did not able to observe the counting of the physical inventories & Cash in Hand at the end of the financial year. We were unable to satisfy ourselves by alternative means concerning inventory quantities held on 30th June 2024. There were not in a position to apply other satisfy audit procedures that we could to satisfy ourselves that the recorded Physical Inventories & Cash in hand was free from material misstatements.
4. Refer to Note -9.00 & 11.00 Trade Receivables & Advance to supplier reported amount of BDT 23,44,72,580 & 5,68,92,560 which is due to different parties. We issued confirmation letter to parties, a few have been received in order, we could not conclude whether the other is free from material misstatement.
5. Trade & Other Payables -17.00 Trade & Other Payables reported amount of BDT 74,34,307 which is due to different parties. We issued confirmation letter to various parties, a few have been received in order, we could not conclude whether the other is free from material misstatement.

Emphasis of Matter

Without qualifying our opinion, we draw attention to the following matters:

1. During The audit we noted that the company made some payment against purchase & expenses in cash instead of A/C pay cheque or bank transfer which indicated violation of income tax ordinance 1984.





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2. **Capital work-in-progress** : As per company's vetted / approved prospectus declared that company will completed civil and building construction work within 18 month from the date of fund received. In our audit verification, they could not comply within prescribed time.

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. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current 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>At year end the reported total revenue of Tk. 56,92,44,337.</p> <p>The company generates revenue from sale of goods to export customers. The timing of the revenue recognized and realized increases the risk of exposure of revenue to foreign exchange fluctuations.</p> <p>There is also a risk that revenue may be overstated /understated due to the timing differences Between L/C opening and goods exported.</p> <p>We identified revenue recognition as key audit matter as it is one of the key performance indicators of the Company, which give rise to an inherent risk of the existence and the accuracy of the revenue.</p>	<p>We have tested the design and operating effectiveness of key controls focusing on the following:</p> <ul style="list-style-type: none">➤ Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that revenue is recognized in the appropriate accounting period.➤ Segregation of duties in invoice creation and modification and timing of revenue recognition.➤ Assessing the appropriateness of the Company's accounting policies for revenue recognition and compliance of those policies with applicable accounting standards.➤ Obtain supporting documentation for sale transaction recorded either side of year end to determine whether revenue was recognized in the current period.➤ Comparing a sample of revenue transactions recognized during the year with the sale invoices and other relevant underlying documentation.➤ Critically assessing manual journals posted to revenue to identify unusual or irregular items, and finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.

See note no 21.00 to the statement of profit or loss & other comprehensive income.





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Valuation of inventory

The inventory of Tk. 27,39,23,208 as at 30 June, 2024 held in warehouses and across multiple product lines in factory.

Inventories are carried at the lower of cost and net realizable value. As a result, the Directors apply judgment in determining the appropriate values for slow-moving or obsolete items.

We challenged the appropriateness of management's assumptions applied in calculating the value of the inventory provision by:

- Evaluating the design and implementation of key inventory controls operating across the factory and warehouse.
- Attending inventory counts and reconciling the count results to the inventory listing to test the completeness of data.
- Reviewing the historical accuracy of inventory provisioning and the level of inventory write-offs during the year; and challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow moving/obsolete stock are valid and complete.
- Comparing the net realizable value obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete.

See note no. 8.00 to the financial statements

Valuation of Property, Plant and Equipment





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The carrying value of the PPE amounted to Tk. 36,39,99,618 as at 30 June, 2024. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements.

Expenditures are capitalized if they create new or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of the expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.

Our audit included the following procedures:

- We assessed whether the accounting policies in relation to the capitalization of expenditures comply with IFRS and found them to be consistent.
- We obtained a listing of capital expenditures incurred during the year and, on a sample basis, checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals.
- We inspected a sample of invoices and L/C documents to determine whether the classification between capital and operating expenditure was appropriate.
- We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice.
- We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the reclassification from capital in progress to ready for use, with the date of the act of completion of the work.

See note no. 4.00 to the financial statements





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Short term loan

As at 30 June 2024, the reported amount of total Short term Tk. 16,44,91,364 respectively. The company borrowed fund from various Bank & Non-banking financial institutions for the purpose of acquisition of non-current assets and working capital as well.

The company may face difficulties due to unfavorable movement in interest rate, monetary policy and adverse variance between import & export that may result in short-term cash flow crisis.

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

- Obtaining an understanding of and assessing the design and operating effectiveness of controls designed to ensure that the proper use of loan.
- We verified sanction letter, loan schedule and bank statements to confirm the loan outstanding and found that the balance had been reported in the financial statements accurately. We also submit the balance confirmation to the respective banks and financial institutions
- We also checked the financial expenses and classification of loan and repayment schedule as well.
- We had checked the recording date of transactions and found the recording date is in line with the loan disbursement date. We also confirmed that the company had paid its installments within due time.

See note no. 16.00 to the financial statements.





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Other Information

Management is responsible for the other information. The other information comprises all of the information in the annual report other than the financial statements and our 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 functions 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 exercise professional judgment and maintain professional skepticism throughout the audit. We also:





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

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

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

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





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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:

- 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;
- In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the company so far as it appeared from our examinations of those books;
- The Statement of Financial Position, Statement of Profit or Loss & Other Comprehensive Income and Statement of Changes in Equity and Statement of Cash Flows of the Company dealt with by the report are in agreement with the books of accounts and returns; and
- The expenditure incurred was for the purpose of the Company's business.

Place: Dhaka
Dated: November 13, 2024




Mohammad Ali, FCA
Managing Partner
Ali Zahir Ashraf & Co.
Chartered Accountants
DVC: 2411130906AS710641

MAMUN AGRO PRODUCTS LTD
Statement of Financial Position
As at 30 June, 2024

Particulars	Notes	Amount in Taka	
		30 June, 2024	30 June, 2023
ASSETS:			
Non-Current Assets		378,340,026	380,971,748
Property, Plant and Equipment	4.00	363,999,618	371,279,299
Intangible assets	5.00	57,240	71,550
Right of use Assets	6.00	1,471,168	1,004,899
Capital Work-in-Progress	7.00	12,812,000	8,616,000
Current Assets		707,112,316	658,962,422
Inventories	8.00	273,923,208	255,222,828
Trade Receivables	9.00	234,472,580	227,972,541
Advances, Deposits & Pre-payments	10.00	183,733,740	156,267,607
Cash and Cash Equivalents	11.00	14,982,788	19,499,446
TOTAL ASSETS		1,085,452,342	1,039,934,170
SHARE HOLDERS' EQUITY AND LIABILITY:			
Shareholders' Equity		816,471,919	794,645,975
Share Capital	12.00	500,000,000	500,000,000
Retained Earnings	13.00	316,471,919	294,645,975
Non-Current Liabilities		22,396,947	22,346,128
Lease Liability-Net off Current Portion	14.00	1,095,644	868,803
Deferred Tax Liabilities	15.00	21,301,303	21,477,325
Current Liabilities		246,583,475	222,942,067
Current Portion of Lease Liability	14.00	547,822	434,402
Short Term Borrowings	16.00	164,491,364	161,717,964
Trade & Other Payables	17.00	7,434,307	4,978,050
Liabilities for Expenses	18.00	31,396,321	27,616,707
Dividend Payable		4,960,985	5,494,969
Liability for WPPF	19.00	9,411,767	5,855,663
Liability for Current Tax	20.00	28,340,909	16,844,312
TOTAL SHARE HOLDERS' EQUITY AND LIABILITY		1,085,452,342	1,039,934,170
Net Asset Value (NAV) per share	31.00	16.33	15.89

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: November 13, 2024
Place: Dhaka




Mohammad Ali, FCA
Managing Partner
Ali Zahir Ashraf & Co.
Chartered Accountants
DVC: 2411130906AS710641

MAMUN AGRO PRODUCTS LTD
Statement of Profit or Loss and Other Comprehensive Income
For the Period from 1st July, 2023 to 30th June, 2024

Particulars	Notes	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	01 July 2023 to 30 June 2024	Seeds	Pesticide	01 July 2022 to 30 June 2023
Revenue	21.00	250,467,667	318,776,670	569,244,337	249,596,749	317,668,589	567,265,338
Cost of Goods Sold	22.00	(122,412,499)	(205,999,779)	(328,412,278)	(121,389,280)	(206,440,710)	(327,329,990)
Gross Profit		128,055,168	112,776,891	240,832,059	128,207,468	111,227,880	239,435,348
Operating Expenses		(65,723,530)	(81,166,101)	(146,889,631)	(70,881,392)	(85,687,384)	(156,568,776)
Administrative Expenses	23.00	(11,516,977)	(11,931,972)	(23,448,949)	(11,695,772)	(12,095,537)	(23,791,309)
Selling & Marketing Expenses	24.00	(54,206,553)	(69,234,129)	(123,440,682)	(59,185,620)	(73,591,847)	(132,777,467)
Operating Profit		62,331,638	31,610,790	93,942,428	57,326,076	25,540,496	82,866,572
Non Operating Expenses		(6,295,545)	(14,575,373)	(20,870,918)	(5,338,680)	(12,359,040)	(17,697,720)
Financial Expenses	25.00	(6,295,545)	(14,575,373)	(20,870,918)	(5,338,680)	(12,359,040)	(17,697,720)
Non Operating Income							
Other Income	26.00	503,252	1,103,412	1,606,664	304,508	536,652	841,160
Profit before Income Tax		56,539,345	18,138,829	74,678,174	52,291,904	13,718,108	66,010,012
WPPF Expenses	27.00	(2,692,350)	(863,754)	(3,556,104)	(2,490,091)	(653,243)	(3,143,334)
Net Profit before Tax		53,846,995	17,275,075	71,122,070	49,801,813	13,064,865	62,866,678
Income Tax Expenses		(7,932,164)	(3,388,411)	(11,320,575)	(7,300,741)	(2,565,980)	(9,866,721)
Current Tax	28.00	(7,974,980)	(3,521,617)	(11,496,597)	(7,330,951)	(2,659,965)	(9,990,916)
Deferred Tax	29.00	42,816	133,206	176,022	30,210	93,985	124,195
Net Profit after Tax		45,914,831	13,886,664	59,801,495	42,501,072	10,498,885	52,999,957
Earnings per Share (EPS)	30.00			1.20			1.06

Earnings Per Share (Diluted)

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: November 13, 2024
Place: Dhaka


Mohammad Ali, FCA
Managing Partner
Ali Zahir Ashraf & Co.
Chartered Accountants
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MAMUN AGRO PRODUCTS LTD
Statement of Changes in Equity
For the year ended 30 June, 2024

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2023	500,000,000	294,645,975	794,645,975
Issuance of Shares	-	-	-
Cash Dividend Paid	-	(37,975,551)	(37,975,551)
Net Profit after Tax	-	59,801,495	59,801,495
Balance as on June 30, 2024	500,000,000	316,471,919	816,471,919

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2022	500,000,000	276,615,457	776,615,457
Issuance of Shares	-	-	-
Cash Dividend Paid	-	(34,969,439)	(34,969,439)
Net Profit after Tax	-	52,999,957	52,999,957
Balance as on June 30, 2023	500,000,000	294,645,975	794,645,975

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



MAMUN AGRO PRODUCTS LTD
Statement of Cash Flows
For the Period from 1st July, 2023 to 30th June, 2024

Particulars	Notes	Amount in Taka	
		01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
A. Cash Flows from Operating Activities:			
Receipts from customers	35.00	562,744,298	528,504,212
Payment to Suppliers	36.00	(338,530,788)	(326,232,563)
Payment to Employees	37.00	(62,331,214)	(67,780,237)
Payment for other expenses	38.00	(99,740,845)	(93,259,472)
Cash generated from operating activities		62,141,452	41,231,939
Other Income		1,606,664	841,160
Income Tax paid	39.00	(10,211,877)	(9,099,280)
Net cash generated from operating activities		53,536,239	32,973,819
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment	40.00	-	-
Building Construction	41.00	(4,196,000)	(3,616,000)
Net cash used in investing activities		(4,196,000)	(3,616,000)
C. Cash Flows from Financing Activities:			
Short Term Borrowings-Net Received/(Payment)	42.00	2,773,400	14,583,650
Lease Finance-Net Received/(Payment)	43.00	-	-
Long Term Borrowings-Net Received/(Payment)	44.00	-	-
Lease Payment		(1,518,000)	(1,518,000)
Cash Dividend Paid		(37,975,551)	(34,969,439)
Financial Expenses Paid	45.00	(17,136,746)	(13,912,970)
Share Capital -Received/(Payment)		-	-
Net cash provided from financing activities		(53,856,897)	(35,816,759)
D. Net Increase/(Decrease) in cash and cash equivalents (A+B+C)		(4,516,658)	(6,458,940)
E. Cash and cash equivalents at the beginning of the Year		19,499,446	25,958,386
F. Cash and cash equivalents at the end of the Year (D+E)		14,982,788	19,499,446
Net Operating Cash Flows per Share (NOCFPS)	Note# 31.00	1.07	0.66

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



MAMUN AGRO PRODUCTS LIMITED.

**Notes, Comprising of Significant Accounting Policy and Other Explanatory Information
As at and for the year ended 30 June, 2024**

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. 59,825,439/- which is a significant decrease 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, 2024.
- b) Statement of profit or loss and other comprehensive income for the year ended 30 June, 2024.
- c) Statement of changes in equity for the year ended 30 June, 2024.
- d) Statement of cash flows for the year ended 30 June, 2024 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
	2024	2023
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, 2024 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, 2024	30 June 2023
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 meet:

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

2.13. 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, 2023. For Seeds, current tax has been calculated as per SRO No. 199/2015, Income Tax Ordinance, 1984 (Ordinance NO. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

i) The slab rate -

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

ii) Current tax has been calculated on Pesticide @ 20% as per Finance Act, 2023.

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 Board of Directors authorized the financial statements on 30 October 2024.

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.

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 2023 to 30 June, 2024.



Notes	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
4.00	Property, Plant and Equipment TK. 363,999,618		
	A. Cost Value:		
	Opening Balance	437,278,315	437,278,315
	Add: Addition during the Year		
	Cash Purchased	-	-
	Transfer from WIP	-	-
	Transfer from Advance	-	-
		<u>437,278,315</u>	<u>437,278,315</u>
	B. Accumulated Depreciation		
	Opening Balance	65,999,016	58,294,763
	Add: Depreciation Charged for the year	7,279,681	7,704,253
		<u>73,278,697</u>	<u>65,999,016</u>
	Written Down Value (A-B)	<u>363,999,618</u>	<u>371,279,299</u>
	Details are shown in Annexure-A		
5.00	Intangible Assets TK. 57,240		
	A. Cost Value:		
	Opening Balance	143,100	143,100
	Add: Addition during the Year	-	-
		<u>143,100</u>	<u>143,100</u>
	B. Accumulated Depreciation		
	Opening Balance	71,550	57,240
	Add: Amortization Charged for the Year	14,310	14,310
		<u>85,860</u>	<u>71,550</u>
	Written Down Value (A-B)	<u>57,240</u>	<u>71,550</u>
	Details are shown in Annexure-A		
6.00	Right of Use Assets TK. 1,471,168		
	Opening Balance	1,004,899	2,287,123
	Add: Addition during the Year	1,748,493	-
	Less: Disposal during the Year	-	-
	Less: Amortization Charged for the Year	1,282,224	1,282,224
	Closing Balance	<u>1,471,168</u>	<u>1,004,899</u>
	Details are shown in Annexure-B		
7.00	Capital Work-in-Progress TK. 12,812,000		
	Factory Buildings and Civil Construction		
	Opening Balance	8,616,000	5,000,000
	Add: Addition during the year	4,196,000	3,616,000
		<u>12,812,000</u>	<u>8,616,000</u>
	Less: Transfer to Property, Plant and Equipment (Annexure-A)		
	Closing Balance	<u>12,812,000</u>	<u>8,616,000</u>
8.00	Inventories TK. 273,923,208		
	Finished Goods	Note#22.00 102,758,530	101,442,830
	Raw Materials	Note# 22.01 132,478,600	118,548,638
	Packing Materials	Note# 22.02.1 15,147,200	21,441,300
	Spare Parts	Note# 22.02.2 53,278	533,200
	Work-in-Process	Note#22.00 23,485,600	13,256,860
		<u>273,923,208</u>	<u>255,222,828</u>
	Details are shown in Annexure-(H-J)		



Notes	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
9.00	Trade Receivables TK. 234,472,580		
	Trade Receivables	234,472,580	227,972,541
		<u>234,472,580</u>	<u>227,972,541</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

-	-
234,472,580	227,972,541
<u>234,472,580</u>	<u>227,972,541</u>

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.	234,472,580	227,972,541
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	234,472,580	227,972,541

10.00 Advances, Deposits & Pre-payments TK. 183,733,740

Advance to Employees		1,228,600	1,887,600
Advance to Suppliers		56,892,560	49,664,600
Advance Against Building Construction		-	-
Advance to Farmer		58,152,000	49,826,590
Advance L/C Margin against Raw Materials		40,965,333	38,648,700
Advance against Qualified Investor Offer Expenses	Note# 9.01	-	-
Advance Income Tax	Note# 9.02	25,428,314	15,216,437
Deposits	Note# 9.03	828,142	828,142
Prepayments	Note# 9.04	238,791	195,538
		<u>183,733,740</u>	<u>156,267,607</u>

10.01 Advance against Qualified Investor Offer Expenses

Opening Balance	-	-
Add: Advance Paid during the Year	-	-
Less: Amortization Charged for the Year	-	-
Closing Balance	-	-

10.02 Advance Income Tax TK. 25,428,314

Opening Balance	15,216,437	6,117,157
Add: AIT Paid during the year	9,050,988	8,090,560
Add: AIT Paid during the year (Vehicle)	248,000	233,000
Add : AIT deducted From Interest income	21,253	52,160
Add : Tax paid (Assessment year-2022-23)	891,636	723,560
Add : Advance tax paid assessment year-2016-17	-	-
	<u>25,428,314</u>	<u>15,216,437</u>
Less: Adjustment for the assessment year-2019-2020 & 2020-2021	-	-
	<u>25,428,314</u>	<u>15,216,437</u>



Notes	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
10.03	Deposits TK. 828,142		
	Security against-Office Rent	740,000	740,000
	Security Deposit-Electricity (Dhaka Polli Biddut Somity-1)	88,142	88,142
		828,142	828,142
10.04	Prepayments TK. 238,791		
	Prepaid Insurance		
	Opening Balance	195,538	354,438
	Add: Advance paid for the year	290,030	209,300
	Less: Charged during the year	246,777	368,200
	Closing Balance	238,791	195,538

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.	182,505,140	154,380,007
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.	1,228,600	1,887,600
	183,733,740	156,267,607

11.00	Cash and Cash Equivalents TK.14,982,788		
	Cash in Hand (Note-11.01)	8,220,220	9,005,656
	Cash at Bank (Note-11.02)	6,762,568	10,493,790
		14,982,788	19,499,446
11.01	Cash in Hand TK. 8,220,220		
	Head Office	458,298	4,131,171
	Rajshahi Depot	985,230	-
	Rongpur Depot	764,660	-
	Mymansing Depot	839,607	-
	Jhenaidha Depot	678,069	-
	Faridpur Depot	746,879	-
	Narshindhi Depot	509,847	-
	Barisal Depot	1,026,700	-
	Manikgonj Depot	956,141	-
	Factory	1,254,789	4,874,485
		8,220,220	9,005,656



Notes	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
11.02	Cash at Bank TK. 6,762,568		
	Islami Bank Bangladesh Ltd. A/C No. # 86400	2,764,702	4,076,781
	Islami Bank Bangladesh Ltd. A/C No. # 44110	1,853,162	37,120
	Islami Bank Bangladesh Ltd. A/C No. # 92108	11,229	12,207
	Islami Bank Bangladesh Ltd. A/C No. # 11117	1,191	1,770
	Social Islami Bank Ltd. A/C No. # 12363	4,370	5,060
	Social Islami Bank Ltd. A/C No. # 2821	21,837	23,102
	Al-Arafah Bank Ltd. A/C No. # 05103	3,654	4,631
	Al-Arafah Bank Ltd. A/C No. # 17308	40,812	186,556
	Janata Bank Ltd. A/C No. # 42261	-	-
	Mercentile Bank Ltd. A/C No. # 75616	13,270	14,880
	NRB Bank Ltd. A/C No. # 11450	33,355	-
	South Bangla Agriculture & Commerce Bank	11,267	15,417
	Mutual Trust Bank. A/C No. # 60550	13,441	4,131
	Brac Bank Limited. A/C No. # 23001	1,855,232	5,970,485
	One Bank Limited. A/C No. # 6286	83,944	87,979
	Shahjalal Islami Bank, A/C No. 14165	8,217	9,253
	Sonali Bank, A/C No # 0812	18,665	19,355
	Bank Asia, A/C # 1122	23,440	24,303
	National Bank Ltd. A/C No. # 744996	780	760
		6,762,568	10,493,790

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

12.00 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 **500,000,000**

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

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	57,832,520
Tasnim Tamanna	Director	1,216,882	2.43	12,168,820	12,168,820
Tabassum Jannat Nova	Director	1,146,071	2.29	11,460,710	11,460,710
Other Shareholders	Shareholders	34,969,439	69.94	349,694,390	349,694,390
Total		50,000,000	100%	500,000,000	500,000,000



Notes	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
13.00	Retained Earnings TK. 316,471,919		
	Opening Balance	294,645,975	276,615,457
	Add: Net Profit after Tax	59,801,495	52,999,957
		354,447,470	329,615,414
	Less: Cash Dividend Payment	37,975,551	34,969,439
	Less: Adjustment of Transition to IFRS Lease	-	-
	Closing Balance	<u>316,471,919</u>	<u>294,645,975</u>
14.00	Lease Liabilities TK.1,095,644		
	Opening Balance	1,303,205	2,584,129
	Add: Addition during the Year	1,748,493	-
	Add: Interest Expenses	109,768	237,076
	Less: Adjustment during the year	-	-
	Less: Lease Payment	1,518,000	1,518,000
	Closing balance	<u>1,643,466</u>	<u>1,303,205</u>
	Less: Current portion of lease liabilities	547,822	434,402
	Lease Liability Net off Current portion	<u>1,095,644</u>	<u>868,803</u>
15.00	Deferred Tax Liabilities TK.21,301,303		
	Opening Balance	21,477,325	21,601,520
	Add: Charged during the year	Note# 32.00 (176,022)	(124,195)
		<u>21,301,303</u>	<u>21,477,325</u>
16.00	Short Term Borrowings TK.164,491,364		
	Islami Bank Bangladesh Ltd- Stimulus Fund	-	24,594,791
	Bai Murabaha (Islami Bank Bangladesh Ltd.)	17,448,000	5,132,980
	MPI at Islami Bank Bangladesh Ltd	12,160,125	20,975,642
	TR at Islami Bank Bangladesh Ltd	134,883,239	111,014,551
	Net Amount	<u>164,491,364</u>	<u>161,717,964</u>



Notes	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
17.00	Trade and Other Payables TK. 7,434,307		
	Annex International	30,000	30,000
	Fresh Packaging	468,080	468,080
	Bhuiyan Paper House	351,532	351,532
	S M Corporation	327,358	327,358
	Boss Plastic Industries	500,967	500,967
	Chemi Lab	572,480	-
	Dewan Traders	286,858	286,858
	Agri Source Ltd.	1,430,870	-
	Monir Hossain Crashing Mill	91,425	399,620
	Rashid Printers	98,720	902,288
	Ellora Corporation	287,625	-
	Padma Agro Spayers	347,756	207,675
	Insole Corporation		61,384
	Rahman Pesticide & Chemical Company	587,400	-
	Minar Printing & Packaging Ltd		138,139
	World Link Traders	241,125	-
	M N Enterprise		309,510
	Aboroni Paper Products	661,313	-
	Janani Bottle Suppliers	278,175	719,444
	Ideal Package	648,000	-
	Sunshine Plastic Industries	97,500	141,821
	AR Khan & Co.	127,125	133,375
		<u>7,434,307</u>	<u>4,978,050</u>
18.00	Liabilities for expenses Tk. 31,396,321		
	Salary & Allowance	5,510,473	5,160,200
	Utility Bill	284,700	242,300
	Director Remuneration	200,000	200,000
	Telephone & Mobile bill	6,582	3,540
	Interest Payable	19,980,970	16,246,798
	Security Deposit by Distributor	667,251	667,251
	TDS payable on Dividend	4,573,845	4,924,118
	Audit Fees	172,500	172,500
		<u>31,396,321</u>	<u>27,616,707</u>
19.00	Liability for W.P.P.F TK. 9,411,767		
	Opening Balance	5,855,663	2,712,329
	Add: During the year	Note# 30.00 3,556,104	3,143,334
		<u>9,411,767</u>	<u>5,855,663</u>
	Less: Payment	-	-
		<u>9,411,767</u>	<u>5,855,663</u>
20.00	Liability for Current Tax TK. 28,340,909		
	Opening Balance	16,844,312	6,853,396
	Short provision for the A/Y 2018-2019	-	-
	Add: During the year	Note# 31.00 11,496,597	9,990,916
		<u>28,340,909</u>	<u>16,844,312</u>
	Less: Adjustment for the assessment year-2019-2020 & 2020-2021		
		<u>28,340,909</u>	<u>16,844,312</u>



Notes	Particulars	Seeds	Pesticide	Amount in Taka	Seeds	Pesticide	Amount in Taka
				30 June 2024			30 June 2023
21.00	Revenue TK. 569,244,337	250,467,667	318,776,670	569,244,337	249,596,749	317,668,589	567,265,338
	Details are shown in Annexure-G	250,467,667	318,776,670	569,244,337	249,596,749	317,668,589	567,265,338
22.00	Cost of Goods Sold TK. 328,412,278						
	Raw Materials Consumed Note# 22.01	116,357,617	182,877,148	299,234,765	116,036,224	158,816,302	274,852,526
	Manufacturing Overhead Note# 22.02	18,056,829	26,269,384	44,326,213	17,961,516	26,873,438	44,834,954
		134,414,446	209,146,532	343,560,978	133,997,740	185,689,740	319,687,480
	Add: Opening Work-in-Process	4,680,400	8,576,460	13,256,860	7,578,400	11,200,080	18,778,480
	Less: Closing Work-in-Process	(18,832,652)	(4,652,948)	(23,485,600)	(4,680,400)	(8,576,460)	(13,256,860)
	Cost of Goods manufactured	120,262,194	213,070,044	333,332,238	136,895,740	188,313,360	325,209,100
	Add: Opening stock of finished Goods	43,556,400	57,886,430	101,442,830	30,277,481	77,856,379	108,133,860
	Cost of Goods Available for Sale	163,818,594	270,956,474	434,775,068	167,173,220	266,169,740	433,342,960
	Less: Closing stock of finished Goods	(40,078,270)	(62,680,260)	(102,758,530)	(43,556,400)	(57,886,430)	(101,442,830)
	Less: Sample and development expenses	(1,327,825)	(2,276,435)	(3,604,260)	(2,227,540)	(1,842,600)	(4,070,140)
	Cost of Goods Sold	122,412,499	205,999,779	328,412,278	121,389,280	206,440,710	327,829,990
22.01	Raw Materials Consumed TK. 299,234,765						
	Opening Stock of Raw Materials	50,237,197	68,311,441	118,548,638	30,737,197	65,316,543	96,053,740
	Add: Raw Materials Purchased	132,144,960	181,019,767	313,164,727	135,536,224	161,811,200	297,347,424
	Raw Materials available for Consumption	182,382,157	249,331,208	431,713,365	166,273,421	227,127,743	393,401,164
	Less: Closing Stock of Raw Materials	66,024,540	66,454,060	132,478,600	50,237,197	68,311,441	118,548,638
	Raw Material Consumption	116,357,617	182,877,148	299,234,765	116,036,224	158,816,302	274,852,526
22.02	Manufacturing Overhead TK. 44,326,213						
	Salary, Wages and Allowances	7,888,633	6,454,336	14,342,969	7,291,896	5,966,096	13,257,992
	Bonus	-	-	-	-	-	-
	Overtime	851,004	696,276	1,547,280	817,531	668,889	1,486,420
	Packaging Materials Consumed 22.02.1	3,845,200	9,874,730	13,719,930	3,845,200	9,434,884	13,280,084
	Spare Parts Consumed 22.02.2	-	3,006,407	3,006,407	-	3,907,836	3,907,836
	Travelling and Allowance	223,174	272,769	495,943	145,107	177,353	322,460
	Maintenance at Factory	84,341	103,084	187,425	183,830	224,680	408,510
	Labor Bill	227,053	421,670	648,723	263,328	489,037	752,365
	Utility Bill	1,196,710	979,126	2,175,836	1,357,219	1,110,451	2,467,670
	Insurance Expenses	111,050	135,727	246,777	165,690	202,510	368,200
	Power & Fuel	268,329	219,541	487,870	233,329	190,906	424,235
	Entertainment	44,742	83,093	127,835	95,844	177,996	273,840
	Laboratory Expenses	19,768	36,712	56,480	32,284	59,957	92,241
	Cleaning & Washing	26,337	48,911	75,248	34,984	64,972	99,956
	Printing & Stationary	132,479	108,391	240,870	87,665	71,725	159,390
	Internet bill	10,500	19,500	30,000	16,905	31,395	48,300
	Mobile & Telephone bill	22,750	42,250	65,000	26,485	49,185	75,670
	Factory Maintenance	68,915	56,385	125,300	163,985	134,170	298,155
	Depreciation (Annexure-A)	3,035,844	3,710,476	6,746,320	3,200,234	3,911,397	7,111,631
		18,056,829	26,269,384	44,326,213	17,961,516	26,873,438	44,834,954
21.02.1	Packaging Materials Consumed TK. 13,719,930						
	Opening Stock of Packaging Materials	9,592,624	11,848,676	21,441,300	9,592,624	18,620,976	28,213,600
	Add: Purchase during the year	3,845,200	3,580,630	7,425,830	3,845,200	2,662,584	6,507,784
	Less: Closing Stock of Packaging Materials	9,592,624	5,554,576	15,147,200	9,592,624	11,848,676	21,441,300
	Packaging Materials Consumed	3,845,200	9,874,730	13,719,930	3,845,200	9,434,884	13,280,084
21.02.2	Spare Parts Consumed TK. 3,006,407						
	Opening Stock of Spare Parts	-	533,200	533,200	-	3,678,456	3,678,456
	Add: Purchase during the year	-	2,526,485	2,526,485	-	762,580	762,580
	Less: Closing Stock of Spare Parts	-	53,278	53,278	-	533,200	533,200
	Spare Parts Consumed	-	3,006,407	3,006,407	-	3,907,836	3,907,836

Notes	Particulars	Seeds	Pesticide	Amount in Taka	Seeds	Pesticide	Amount in Taka																																																											
				30 June 2024			30 June 2023																																																											
23.00	Administrative Expenses TK. 23,448,949																																																																	
	Salary & Allowances	8,510,077	8,510,078	17,020,155	9,053,274	9,053,274	18,106,548																																																											
	Director Remuneration	1,200,000	1,200,000	2,400,000	810,000	810,000	1,620,000																																																											
	Board Meeting fees Note# 23.01	129,375	129,375	258,750	110,000	110,000	220,000																																																											
	Cleaning & Sanitation	81,640	43,960	125,600	79,163	42,626	121,789																																																											
	Electricity Bill	82,916	101,341	184,257	129,935	158,810	288,745																																																											
	Entertainment	146,430	178,970	325,400	113,038	138,158	251,196																																																											
	Legal, License & Renewals	111,380	167,070	278,450	93,722	140,584	234,306																																																											
	Service Charges	63,700	63,700	127,400	72,448	72,449	144,897																																																											
	QIO Expenses	-	-	-	-	-	-																																																											
	Product Registration & Renewal Expenses	130,590	391,770	522,360	127,084	381,251	508,335																																																											
	Miscellaneous Expense	30,825	30,825	61,650	62,730	62,730	125,460																																																											
	Newspaper & Magazine	2,900	2,900	5,800	2,800	2,800	5,600																																																											
	Postage & Courier	14,925	9,950	24,875	7,476	4,984	12,460																																																											
	Printing & Stationery	98,120	98,120	196,240	71,265	71,265	142,530																																																											
	Maintenance	56,638	56,637	113,275	113,400	113,400	226,800																																																											
	Fuel & Gas	63,240	63,240	126,480	87,150	87,150	174,300																																																											
	Telephone & Mobile	131,295	131,295	262,590	56,150	56,150	112,300																																																											
	Internet bill	27,150	27,150	54,300	17,757	17,757	35,514																																																											
	Audit fees(Including VAT)	86,250	86,250	172,500	86,250	86,250	172,500																																																											
	Depreciation Charge for the Right-of-Use Asset	262,273	320,555	582,828	262,273	320,555	582,828																																																											
	Interest Expense on the Lease Liability	37,939	20,429	58,368	63,875	34,394	98,269																																																											
	Depreciation (Annexure-A)	240,012	293,349	533,361	266,680	325,942	592,622																																																											
	Amortization (Annexure-A)	9,302	5,008	14,310	9,302	5,008	14,310																																																											
		11,516,977	11,931,972	23,448,949	11,695,772	12,095,537	23,791,309																																																											
23.01	Board Meeting fees :																																																																	
	<table><tr><th>Name of the Director</th><th>No. of Meeting Held</th><th>Board Meeting Attend</th><th>Fee Per Meeting</th><th>Amount in Tk. 30.06.2022</th><th>Board Meeting Attend</th><th>Fee Per Meeting</th><th>Amount in Tk. 30.06.2022</th></tr><tr><td>Md. Mamunur Rashid</td><td rowspan="6">10</td><td>10</td><td>5,750</td><td>57,500</td><td>10</td><td>5,000</td><td>50,000</td></tr><tr><td>Mrs. Nasrin Jahan Mamun</td><td>10</td><td>5,750</td><td>57,500</td><td>10</td><td>5,000</td><td>50,000</td></tr><tr><td>Tasnim Tamanna</td><td>9</td><td>5,750</td><td>51,750</td><td>9</td><td>5,000</td><td>45,000</td></tr><tr><td>Tabassum Jannat Nova</td><td>6</td><td>5,750</td><td>34,500</td><td>5</td><td>5,000</td><td>25,000</td></tr><tr><td>Mohammad Amzad Hossain</td><td></td><td>5,750</td><td>-</td><td></td><td></td><td>-</td></tr><tr><td>A K M Shamsul Haque</td><td>10</td><td>5,750</td><td>57,500</td><td>10</td><td>5,000</td><td>50,000</td></tr><tr><td>Total</td><td></td><td></td><td></td><td>258,750</td><td></td><td></td><td>220,000</td></tr></table>	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. 30.06.2022	Md. Mamunur Rashid	10	10	5,750	57,500	10	5,000	50,000	Mrs. Nasrin Jahan Mamun	10	5,750	57,500	10	5,000	50,000	Tasnim Tamanna	9	5,750	51,750	9	5,000	45,000	Tabassum Jannat Nova	6	5,750	34,500	5	5,000	25,000	Mohammad Amzad Hossain		5,750	-			-	A K M Shamsul Haque	10	5,750	57,500	10	5,000	50,000	Total				258,750			220,000						
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. 30.06.2022																																																											
Md. Mamunur Rashid	10	10	5,750	57,500	10	5,000	50,000																																																											
Mrs. Nasrin Jahan Mamun		10	5,750	57,500	10	5,000	50,000																																																											
Tasnim Tamanna		9	5,750	51,750	9	5,000	45,000																																																											
Tabassum Jannat Nova		6	5,750	34,500	5	5,000	25,000																																																											
Mohammad Amzad Hossain			5,750	-			-																																																											
A K M Shamsul Haque		10	5,750	57,500	10	5,000	50,000																																																											
Total				258,750			220,000																																																											
24.00	Selling & Marketing Expenses TK. 123,440,682																																																																	
	Salary & Allowance	18,051,366	9,719,967	27,771,333	20,989,961	11,302,287	32,292,248																																																											
	Travelling & Conveyance	491,592	264,704	756,296	455,178	245,096	700,274																																																											
	TA/ DA Field Staff	4,872,062	2,623,417	7,495,479	5,731,837	3,086,374	8,818,211																																																											
	Advertisement	23,569	12,691	36,260	48,229	25,969	74,198																																																											
	Promotional expenses & Cash Discount	2,508,137	4,657,970	7,166,107	22,767,261	53,123,607	75,890,868																																																											
	Voucher	3,043,637	5,652,470	8,696,107	-	-	-																																																											
	Farmer Meeting	4,848,202	9,003,805	13,852,007	-	-	-																																																											
	Dealer Meeting	4,950,721	11,551,682	16,502,403	-	-	-																																																											
	Tree plantation	3,366,741	6,252,518	9,619,259	-	-	-																																																											
	Dealer Point Festooned	3,151,227	5,852,280	9,003,507	-	-	-																																																											
	Dealer Point Singboard	3,362,639	6,244,902	9,607,541	-	-	-																																																											
	Distribution Cost	3,860,697	4,718,629	8,579,326	6,560,661	3,532,664	10,093,325																																																											
	Sample and development expenses	1,327,825	2,276,435	3,604,260	2,227,540	1,842,600	4,070,140																																																											
	Depreciation Charge for the Right-of-Use Asset	314,728	384,668	699,396	314,728	384,668	699,396																																																											
	Interest Expense on the Lease Liability	33,410	17,990	51,400	90,225	48,582	138,807																																																											
		54,206,553	69,234,129	123,440,682	59,185,620	73,591,847	132,777,467																																																											
25.00	Financial Expenses TK. 20,870,918																																																																	
	Bank and Other Charges	239,890	445,510	685,400	205,548	381,732	587,280																																																											
	Interest on Loan Note# 25.01	6,055,655	14,129,863	20,185,518	5,133,132	11,977,308	17,110,440																																																											
		6,295,545	14,575,373	20,870,918	5,338,680	12,359,040	17,697,720																																																											
25.01	Interest Expenses On Loan TK. 20,185,518																																																																	
	Interest on long term Loan	-	-	-	-	-	-																																																											
	Interest on short term loan	6,055,655	14,129,863	20,185,518	5,133,132	11,977,308	17,110,440																																																											
		6,055,655	14,129,863	20,185,518	5,133,132	11,977,308	17,110,440																																																											
26.00	Non- Operating Income TK. 1,606,664																																																																	
	Rent Received	216,000	504,000	720,000	-	-	-																																																											
	Interest From Brack Bank	53,132	53,132	106,264	130,400	130,400	260,800																																																											
	Wastage sale	234,120	546,280	780,400	174,108	406,252	580,360																																																											
		503,252	1,103,412	1,606,664	304,508	536,652	841,160																																																											

Notes	Particulars	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	30 June, 2024	Seeds	Pesticide	30 June, 2023

27.00 W.P.P.F. Expenses TK. 3,556,104

Profit before Tax	56,539,345	18,138,829	74,678,174	52,291,904	13,718,108	66,010,012
W.P.P.F. Expenses	2,692,350	863,754	3,556,104	2,490,091	653,243	3,143,334

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

28.00 Current Tax TK. 11,496,597

Profit before tax as per accounts	53,846,995	17,275,075	71,122,070	49,801,813	13,064,865	62,866,678
Less: Other Income	503,252	1,103,412	1,606,664	304,508	536,652	841,160
Add: Depreciation Charge for the Year	4,731,793	2,547,888	7,279,681	5,007,764	2,696,489	7,704,253
Add: Amortization Charge for the Year	9,302	5,008	14,310	9,302	5,008	14,310
Less: Tax Base Depreciation	4,122,638	2,219,882	6,342,520	4,580,709	2,466,536	7,047,245
Total Business Income	53,962,200	16,504,677	70,466,877	49,933,662	12,763,174	62,696,836

Total Tax Expense	Notes# 28.01	7,974,980	3,521,617	11,496,597	7,330,951	2,659,965	9,990,916
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28.01 1) Calculation of Taxes:

Seeds:

Particulars	Rate	30-Jun-24		Rate	30-Jun-23	
		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%	50,962,200	7,644,330	15%	46,933,662	7,040,049
Current Tax on Business Income (A):		53,962,200	7,874,330		49,933,662	7,270,049

Particulars	Rate	Taxable Amount	Tax Amount	Rate	Taxable Amount	Tax Amount
Other Income	20%	503,252	100,650	20%	304,508	60,902
Current Tax on Other Income (B):		503,252	100,650		304,508	60,902

TOTAL (A+B)		54,465,452	7,974,980		50,238,170	7,330,951
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Pesticide:

Particulars	Rate	30-Jun-24		Rate	30-Jun-23	
		Taxable Amount	Tax Amount		Taxable Amount	Tax Amount
Business Operation Income	20%	16,504,677	3,300,935	20%	12,763,174	2,552,635
Current Tax on Business Income (A):		16,504,677	3,300,935		12,763,174	2,552,635

Particulars	Rate	Taxable Amount	Tax Amount	Rate	Taxable Amount	Tax Amount
Other Income	20%	1,103,412	220,682	20%	536,652	107,330
Current Tax on Other Income (B):		1,103,412	220,682		536,652	107,330

TOTAL (A+B)		17,608,089	3,521,617		13,299,826	2,659,965
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Or,

2) Minimum Tax Calculation

Gross Receipts :

	Seeds	Pesticide	Total	Seeds	Pesticide	Total
Sales Revenue	250,467,667	318,776,670	569,244,337	249,596,749	317,668,589	567,265,338
Other Income	503,252	1,103,412	1,606,664	304,508	536,652	841,160
Total Receipts	250,970,919	319,880,082	570,851,001	249,901,257	318,205,241	568,106,498
Rate	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%
Minimum Tax @ 0.6%	1,505,826	1,919,280	3,425,106	1,499,408	1,909,231	3,408,639

3) Advance Income TAX During the Period		9,320,241		8,375,720
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*Whichever is higher	7,974,980	3,521,617	11,496,597	7,330,951	2,659,965	9,990,916
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Notes	Particulars	Amount in Taka			Amount in Taka		
		Seeds	Pesticide	30 June, 2024	Seeds	Pesticide	30 June, 2023
29.00	Deferred Tax Expenses TK. -176,022						
	Written down value as (Accounting Base)	109,217,057	254,839,801	364,056,858	111,405,255	259,945,594	371,350,849
	Written Down value as (Tax Base)	74,674,403	174,240,274	248,914,677	76,577,159	178,680,038	255,257,197
	Temporary Difference	34,542,654	80,599,527	115,142,181	34,828,096	81,265,556	116,093,652
	Effective Tax Rate	15%	20.00%	-	15%	20.00%	-
	Deferred Tax Liability	5,181,398	16,119,905	21,301,303	5,224,214	16,253,111	21,477,325
	Less: Opening Deferred Tax Liability	5,224,214	16,253,111	21,477,325	5,254,424	16,347,096	21,601,520
	Deferred Tax Expenses for the Period	(42,816)	(133,206)	(176,022)	(30,210)	(93,985)	(124,195)
	Details are shown in Annexure-D						

30.00 Earnings per Share (Basic)

a) Net Profit After Tax		59,801,495		52,999,957
b) Total number of ordinary share	Note# 30.02	50,000,000	Note# 30.02	50,000,000
Earnings Per Share (EPS) (a/b)		1.20		1.06

Since there is no outstanding number of share for the year 2022-2023 so the dilation method isn't applicable for this year. 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 2021-2022.

30.01 Earnings Per Share (Diluted)

a) Net Profit After Tax		59,801,495		52,999,957
b) Weighted average number of ordinary share	Note# 30.02	50,000,000	Note# 30.01	50,000,000
Earnings Per Share (EPS) (a/b)		1.20		1.06

30.02 Calculation of Weighted Average Number of Shares :

Particulars	Number of Share	Weight	Weighted average no. of Shares 30 June 2024	Number of Share	Weight	Weighted average no. of Shares 30 June 2023
Opening Balance	50,000,000		50,000,000	50,000,000		50,000,000
Issued from collection during the year (10,000,000/365*136)			-			-
Issued Stock Dividend						
TOTAL	50,000,000		50,000,000	50,000,000		50,000,000

31.00 Net Asset Value (NAV) per share

	30 June 2024	30 June 2023
Total Assets	1,085,462,342	1,039,934,170
Less: Non-Current Liabilities	22,396,947	22,346,128
Less: Current Liabilities	246,583,475	222,942,067
a) Net Asset Value (NAV)	816,481,920	794,645,975
b) Number of ordinary share outstanding	50,000,000	50,000,000
Net Asset Value per Share (NAV) (a/b)	16.33	15.89

32.00 Net Operating Cash Flows per share (NOCFPS)

	30 June 2024	30 June 2023
a) Net Operating Cash Flows	53,536,239	32,973,819
b) Weighted average number of ordinary shares	50,000,000	50,000,000
Net Operating Cash Flows per Share (NOCFPS) (a/b)	1.07	0.66

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

Particulars	30 June 2024	30 June 2023
Net Profit before Tax	71,122,070	62,866,678
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation on Fixed Assets	7,279,681	7,704,253
Amortization on intangible Assets	14,310	14,310
Depreciation Charge for the Right-of-Use Asset	1,282,224	1,282,224
Interest Expense on the Lease Liability	109,768	237,076
Financial Expenses	20,870,918	17,697,720
Increase/(Decrease) in Inventory	(18,700,380)	(364,692)
Increase/(Decrease) in Trade Receivable	(6,500,039)	(38,761,126)
Increase/(Decrease) in Accounts Payable	2,456,257	(1,580,147)
Increase/(Decrease) in Liabilities	(594,454)	13,663,353
Increase/(Decrease) in Dividend Payable	(533,984)	
Increase/(Decrease) in Advances, Deposit & Prepayment	(13,058,256)	(20,686,550)
	63,748,116	42,073,099
Payment of Income Tax	(10,211,877)	(9,099,280)
Net Cash Generated from Operating Activities	53,536,239	32,973,819

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 30.06.2024
Mrs. Nasrin Jahan Mamun	Chairman	Remuneration	-	-
		Board Meeting Fee	57,500	
Md. Mamunur Rashid	Managing Director	Remuneration	2,400,000	200,000
		Board Meeting Fee	57,500	-
Tasnim Tamanna	Director	Remuneration	-	-
		Board Meeting Fee	51,750	-
Tabassum Jannat Nova	Director	Remuneration	-	-
		Board Meeting Fee	34,500	-
A K M Shamsul Haque	Independent Director	Remuneration	-	-
		Board Meeting Fee	57,500	-
Total:			2,658,750	200,000

(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 2024
Turnover in BDT.	569,244,337
Turnover in Quantity (MT/ KL. etc.)	4,020

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

Particulars	30 June 2024
Raw Material (Value in BDT.)	299,234,765
Raw Material Quantities (MT/ KL. etc.)	906



Para 3 (d) (ii) : Finished goods

Particulars	30 June 2024
Opening Quantity (MT/ KL. etc.)	587
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, 2024:

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	155	35	12	86	288
Total:	155	35	12	86	288

Para 4 :

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

SL No.	Particulars	30 June 2024
(a)	Managerial remuneration paid or payable during the financial year to the directors, including managing director, a managing agent or manager;	2,400,000
(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, 2023;

(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 , 2023 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 distubutor. Repacking capacity of seeds depend on demand of enlisted distubutors.

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 verities Agro Chemical Raw Products like Herbicides, Insecticides, Fungicides, Micronetrains 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, 2024 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	181,019,767
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	299,234,765	182,877,148	61.11%	116,357,617	38.89%
Packing Materials	13,719,930	-	0%	13,719,930	100%
Store Items	3,006,407	-	0%	3,006,407	100%
Total	315,961,102	182,877,148		133,083,954	

(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:

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



Notes	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
35.00	Receipts from customers TK. 562,744,298		
	Sales	569,244,337	567,265,338
	Opening receivable	227,972,541	189,211,415
	Closing receivable	(234,472,580)	(227,972,541)
		<u>562,744,298</u>	<u>528,504,212</u>
36.00	Payment to Suppliers TK. -338,530,788		
	Raw material purchase	(313,164,727)	(297,347,424)
	Spare Parts item purchase	(2,526,485)	(762,580)
	Packing material purchase	(7,425,830)	(6,507,784)
	Opening Trade payable b/d	(4,978,050)	(6,558,197)
	Closing Trade payable c/d	7,434,307	4,978,050
	Opening Advance against Suppliers	49,664,600	35,713,534
	Opening Advance against Farmer	49,826,590	48,647,200
	Opening Advance L/C Margin against Raw Materials	38,648,700	33,744,528
	Closing Advance against Suppliers	(56,892,560)	(49,664,600)
	Closing Advance against Farmer	(58,152,000)	(49,826,590)
	Closing Advance L/C Margin against Raw Materials	(40,965,333)	(38,648,700)
		<u>(338,530,788)</u>	<u>(326,232,563)</u>
37.00	Payment to Employees TK. -62,331,214		
	Opening Advance to Employee	1,887,600	1,478,650
	Closing Advance to Employee	(1,228,600)	(1,887,600)
	Opening Provision against Salary & Wages	(5,160,200)	(5,678,280)
	Closing Provision against Salary & Wages	5,510,473	5,160,200
	Opening Accruals & Provision Director Remuneration	(200,000)	(70,000)
	Closing Accruals & Provision Director Remuneration	200,000	200,000
	Manufacturing Overhead salary during the year	(14,342,969)	(13,257,992)
	Administrative Expenses salary during the Year	(17,020,155)	(18,106,548)
	Selling & Marketing Expenses salary during the Year	(27,771,333)	(32,292,248)
	Director Remuneration	(2,400,000)	(1,620,000)
	Board Meeting fee	(258,750)	(220,000)
	Overtime during the year	(1,547,280)	(1,486,420)
		<u>(62,331,214)</u>	<u>(67,780,237)</u>



Notes	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
38.00	Payment for other expenses TK. -99,740,845		
	Opening Deposits	828,142	828,142
	Opening Prepayments	195,538	354,438
	Closing Deposits	(828,142)	(828,142)
	Closing Prepayments	(238,791)	(195,538)
	Opening Advance against Expenses	-	-
	Closing Advance against Expenses	-	-
	Total Opening Accruals & Provision	(27,616,707)	(19,208,779)
	Opening Accruals & Provision Salary & Allowance	5,160,200	5,678,280
	Opening Accruals & Provision Director Remuneration	200,000	70,000
	Opening Accruals & Provision Interest Payable	16,246,798	12,462,048
	Opening Accruals & Provision Other Charges Payable	-	-
	Opening Dividend Payable	(5,494,969)	-
	Total Closing Accruals & Provision	31,396,321	27,616,707
	Closing Accruals & Provision Salary & Allowance	(5,510,473)	(5,160,200)
	Closing Accruals & Provision Director Remuneration	(200,000)	(200,000)
	Closing Dividend Payable	4,960,985	5,494,969
	Closing Accruals & Provision Interest Payable	(19,980,970)	(16,246,798)
	Closing Accruals & Provision Others Payable	-	-
	Payment to WPPF	-	-
	Total Manufacturing Expenses	(44,326,213)	(44,834,954)
	Wages and Salary	14,342,969	13,257,992
	Overtime	1,547,280	1,486,420
	Packaging Materials Consumed	13,719,930	13,280,084
	Spare Parts Consumed	3,006,407	3,907,836
	Depreciation	6,746,320	7,111,631
	Total administrative Expenses	(23,448,949)	(23,791,309)
	Salary & Allowance	17,020,155	18,106,548
	Director Remuneration	2,400,000	1,620,000
	Board Meeting fees	258,750	220,000
	Depreciation	547,671	606,932
	Adjustment for Depreciation Charge for Right Use of Assets	582,828	582,828
	Adjustment for Interest Expense on the Lease Liability	58,368	98,269
	Total Selling Expenses	(123,440,682)	(132,777,467)
	Salary & Allowance	27,771,333	32,292,248
	Adjustment for Depreciation Charge for Right Use of Assets	699,396	699,396
	Adjustment for Interest Expense on the Lease Liability	51,400	138,807
	Sample and development expenses	3,604,260	4,070,140
		<u>(99,740,845)</u>	<u>(93,259,472)</u>
39.00	Advance Income Tax paid TK. -10,211,877		
	Opening Provision b/d	(16,844,312)	(6,853,396)
	Closing Provision c/d	28,340,909	16,844,312
	Tax Charged during year	(11,496,597)	(9,990,916)
	Opening Advance Tax b/d	15,216,437	6,117,157
	Short Provision paid for the A/Y 2018-2019	-	-
	Closing Advance Tax c/d	(25,428,314)	(15,216,437)
		<u>(10,211,877)</u>	<u>(9,099,280)</u>



Notes	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
40.00	Acquisition of Property, Plant and Equipment TK. 0 From assets schedule	-	-
41.00	Building Construction TK. -4,196,000 Opening Addition of Factory Buildings and Civil Construction Closing Addition of Factory Buildings and Civil Construction	8,616,000 (12,812,000) (4,196,000)	5,000,000 (8,616,000) (3,616,000)
42.00	Short Term Borrowings-Received/(Payment) TK. 2,773,400 Opening Short Term Borrowings Closing Short Term Borrowings	(161,717,964) 164,491,364 2,773,400	(147,134,314) 161,717,964 14,583,650
43.00	Lease Finance-Received/(Payment) TK. 0	-	-
44.00	Long Term Borrowings-Received/(Payment) TK. 0	-	-
45.00	Financial Expenses Paid TK. -17,136,746 Total finance cost charged during the year Total Bank Charge (Opening) Total Bank Charge (Closing) Total interest accrued-opening Total interest accrued-closing	(20,870,918) - - (16,246,798) 19,980,970 (17,136,746)	(17,697,720) - - (12,462,048) 16,246,798 (13,912,970)



Mamun Agro Products Ltd.
Summary of Land
As at 30 June, 2024

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 Property, Plant and Equipment
As at 30 June, 2024

Particulars	Cost		Rate (%)	Depreciation			Written down value as at 30 June 2023
	Balance as at 01 July 2023	Addition during the Year		Balance as at 01 July 2023	Charged during the Year	Balance as at 30 June, 2024	
Land & Land Development	191,831,998	-	0%	17,974,729	2,661,020	20,635,749	191,831,998
Factory Building and Civil Construction	124,415,516	-	2.5%	26,903,418	2,681,991	29,585,409	106,440,787
Plant & Machineries	80,543,235	-	5%	15,673,196	1,150,268	16,823,464	53,639,817
Vehicles	27,175,880	-	10%	4,902,000	321,110	5,223,110	11,502,684
Office Equipment & Decoration	4,902,000	-	10%	3,326,689	212,251	3,538,940	3,211,096
Furniture & Fixtures	3,326,689	-	10%	740,000	37,360	777,360	2,122,506
Generator	740,000	-	10%	4,342,997	215,681	4,558,678	373,603
Lease Vehicles	4,342,997	-	10%	-	-	-	2,156,808
Balance as at June 30, 2024	437,278,315	-		65,999,016	7,279,681	73,278,697	371,279,299

Annexure-A
(Amount in Taka)

Allocation of Depreciation:	Amount	
	June 30, 2024	June 30, 2023
Administrative cost	533,361	592,622
Factory cost	6,746,320	7,111,631
Total	7,279,681	7,704,253

SCHEDULE OF INTANGIBLE ASSETS
As at 30 June, 2024

Particulars	Cost		Rate (%)	Amortization			Written down value as at 30 June 2023
	Balance as at 01 July 2023	Addition during the Year		Balance as at 01 July 2023	Charged during the Year	Balance as at 30 June, 2024	
Software	143,100	-	10%	71,550	14,310	85,860	71,550
Balance as at June 30, 2024	143,100	-		71,550	14,310	85,860	71,550

Depreciation has been charged on straight line basis.



Mamun Agro Products Ltd.
Schedule of Right of use Assets
As at 30 June, 2024

Particulars	Cost				Rate (%)	Depreciation			Written down value as at 30 June, 2023
	Balance as at 01 July 2023	Addition during the Year	Disposal during the Year	Balance as at 30 June, 2024		Balance as at 01 July 2023	Charged during the Year	Balance as at 30 June, 2024	
Right of use Assets (Office Space)	6,243,729	1,748,493	-	7,992,222		5,238,830	1,282,224	6,521,054	1,471,168
Balance as at June 30, 2024	6,243,729	1,748,493	-	7,992,222		5,238,830	1,282,224	6,521,054	1,471,168

Allocation of Depreciation:	Amount	
	30 June, 2024	30 June, 2023
Administrative cost	582,828	582,828
Selling & Marketing Expenses	699,396	699,396
Total	1,282,224	1,282,224

Schedule of Right of use Assets
As at 30 June, 2023

Particulars	Cost				Rate (%)	Depreciation			Written down value as at 30 June, 2023
	Balance as at 01 July 2022	Addition during the Year	Disposal during the Year	Balance as at 30 June, 2023		Balance as at 01 July 2022	Charged during the Year	Balance as at 30 June, 2023	
Right of use Assets (Office Space)	6,243,729	-	-	6,243,729		3,956,606	1,282,224	5,238,830	1,004,899
Balance as at June 30, 2023	6,243,729	-	-	6,243,729		3,956,606	1,282,224	5,238,830	1,004,899

Allocation of Depreciation:	Amount	
	30 June, 2023	30 June, 2022
Administrative cost	582,828	582,828
Selling & Marketing Expenses	699,396	699,396
Total	1,282,224	1,282,224



Mamun Agro Products Ltd.
Schedule of Property, Plant and Equipment
As at 30 June, 2023

Particulars	Cost		Rate (%)	Depreciation			Written down value as at 30 June 2022
	Balance as at 01 July 2022	Addition during the Year		Balance as at 01 July 2022	Charged during the Year	Balance as at 30 June, 2023	
Land & Land Development	191,831,998	-	0%	15,245,478	-	17,974,729	191,831,998
Factory Building and Civil Construction	124,415,516	-	2.5%	24,080,270	2,729,251	26,903,418	109,170,038
Plant & Machineries	80,543,235	-	5%	27,175,880	2,823,148	30,000,028	56,462,965
Vehicles	27,175,880	-	10%	4,902,000	1,278,076	6,180,876	12,780,760
Office Equipment & Decoration	4,902,000	-	10%	3,326,689	356,788	3,683,477	3,567,884
Furniture & Fixtures	3,326,689	-	10%	740,000	235,834	975,834	2,358,340
Generator	740,000	-	10%	4,342,997	41,511	4,384,508	415,114
Lease Vehicles	4,342,997	-	10%	-	239,645	2,186,189	2,156,808
Balance as at June 30, 2023	437,278,315	-		58,294,763	7,704,253	65,999,016	378,983,552

Annexure-C
(Amount in Taka)

Allocation of Depreciation:	Amount	
	June 30, 2023	June 30, 2022
Administrative cost	592,622	606,470
Factory cost	7,111,631	7,442,813
Total	7,704,253	8,049,283

SCHEDULE OF INTANGIBLE ASSETS
As at 30 June, 2023

Particulars	Cost		Rate (%)	Amortization			Written down value as at 30 June 2022
	Balance as at 01 July 2022	Addition during the Year		Balance as at 01 July 2022	Charged during the Year	Balance as at 30 June, 2023	
Software	143,100	-	10%	57,240	14,310	71,550	85,860
Balance as at June 30, 2023	143,100	-		57,240	14,310	71,550	85,860

(Amount in Taka)

Depreciation has been charged on straight line basis.



Mamun Agro Products Ltd.
Schedule of Fixed Assets (as per 3rd Schedule)
As on 30 June, 2024

Annexure-E								
(Amount in Taka)								
Particulars	Cost			Rate of Dep.	Depreciation			Written down value as on 30 June, 2024
	Balance as at 01 July, 2023	Addition during the Year	Balance as at 30 June, 2024		Balance as at 01 July, 2023	Charged during the year	Balance as at 30 June, 2024	
Land & Land Development	191,831,998	-	191,831,998	0%	-	3,636,964	91,682,839	191,831,998
Factory Building	124,415,516	-	124,415,516	10%	88,045,875	1,584,103	66,286,309	32,732,677
Plant & Machineries	80,543,235	-	80,543,235	10%	64,702,206	447,957	23,144,265	14,256,926
Vehicles	27,175,880	-	27,175,880	10%	22,696,308	309,529	2,116,235	4,031,615
Office Equipment & Decoration	4,902,000	-	4,902,000	10%	1,806,706	205,835	1,474,171	2,785,765
Furniture & Fixtures	3,326,689	-	3,326,689	10%	1,268,336	17,459	582,872	1,852,518
Generator	740,000	-	740,000	10%	565,413	132,327	3,152,057	157,128
Lease Vehicles	4,342,997	-	4,342,997	10%	3,019,730	8,346	67,990	1,190,940
Software	143,100	-	143,100	10%	59,644	6,342,520	188,506,738	75,110
Balance as at June 30, 2024	437,421,415	-	437,421,415	-	182,164,218	7,047,245	182,164,218	248,914,677
Balance as at June 30, 2023	437,421,415	-	437,421,415	-	175,116,973	7,047,245	182,164,218	255,257,197

Particulars	Cost			Rate of Dep.	Depreciation			Written down value as on 30 June, 2023
	Balance as at 01 July, 2022	Addition during the Year	Balance as at 30 June, 2023		Balance as at 01 July, 2022	Charged during the year	Balance as at 30 June, 2023	
Land & Land Development	191,831,998		191,831,998	0%	-	-	-	191,831,998
Factory Building	124,415,516	-	124,415,516	10%	84,004,804	4,041,071	88,045,875	36,369,641
Plant & Machineries	80,543,235	-	80,543,235	10%	62,942,092	1,760,114	64,702,206	15,841,029
Vehicles	27,175,880	-	27,175,880	10%	22,198,578	497,730	22,696,308	4,479,572
Office Equipment & Decoration	4,902,000	-	4,902,000	10%	1,462,784	343,922	1,806,706	3,095,294
Furniture & Fixtures	3,326,689	-	3,326,689	10%	1,039,630	228,706	1,268,336	2,058,353
Generator	740,000	-	740,000	10%	546,014	19,399	565,413	174,587
Lease Vehicles	4,342,997	-	4,342,997	10%	2,872,700	147,030	3,019,730	1,323,267
Software	143,100	-	143,100	10%	50,371	9,273	59,644	83,456
Balance as at June 30, 2023	437,421,415	-	437,421,415	-	175,116,973	7,047,245	182,164,218	255,257,197
Balance as at June 30, 2022	435,228,615	2,192,800	437,421,415	-	158,307,057	16,809,916	175,116,973	262,304,442



MAMUN AGRO PRODUCTS LTD
Deferred Tax Calculation
As at 30 June, 2024

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 2024	30 June 2023
Opening Balance	5,224,214	16,253,111	21,477,325	21,601,520
Deferred Tax Liability / (Assets) as on 30 June, 2024	5,181,398	16,119,905	21,301,303	21,477,325
Deferred Tax Expenses	(42,816)	(133,206)	(176,022)	(124,195)

Particulars	Seeds	Pesticide	Amount
Written down value of Assets (Accounting)	109,217,057	254,839,801	364,056,858
Written down value of Assets (Tax Base)	74,674,403	174,240,274	248,914,677
Temporary Differences	34,542,654	80,599,527	115,142,181
Applicable Tax rate	0.15	0.20	-
Deferred Tax Liability	5,181,398	16,119,905	21,301,303



Mamun Agro Product Ltd

Details of Sales

For the year ended June 30, 2024

PRESTICIDE

Annexure-G

PG	PRODUCT NAME	Pack Size	Quantity & Value			
			30.06.2023			
			Carton	Weight	Value as per Pack Size	Total Value
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	9,000	10,800	6,075,000	39,523,000
		100ml X24 Bot	9,300	22,320	11,532,000	
		400ml X6 bot	7,840	18,816	9,016,000	
		1Lt X9 Bot	3,225	29,025	12,900,000	
	Top Crop / (4.CPA)	50 ml X 24Bot	300	360	288,000	4,323,624
		100ml X24Bot	250	600	336,000	
		250ml X24Bot	367	2,202	1,127,424	
		400ml X9Bot	325	1,170	585,000	
		1Lt X9Bot	480	4,320	1,987,200	
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	35,200	352,000	31,680,000	41,497,500
		500gmx10 Pc	18,700	93,500	9,817,500	
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	380	7,600	551,000	551,000
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	560	5,600	1,400,000	1,400,000
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	592	5,920	1,302,400	1,302,400
	Vita Zinc Gold / Chelated Zn	20gmx50 pc	680	680	884,000	2,342,000
		50gmx48 pc	540	1,296	1,458,000	
	Vita Boron / Boric Acid	500gm x20 pc	520	5,200	1,326,000	1,326,000
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	480	1,440	768,000	2,805,000
		500gm x20 pc	420	4,200	2,037,000	
	Jibonto / (GA-3)	1gm x1000 pc	260	260	7,800,000	7,800,000
		(1tab x 10)x10 pc	480	48	4,800,000	4,800,000
	M -Zoate-5SG / Emeactin Benzoate 5% SG	10gm x 25 pac	270	68	4,050,000	4,050,000
	Agecyper 10EC / Cypermethrin 10% EC	25 ml x 40 (Goal)	36,540	36,540	28,683,900	72,855,150
		50 ml x 24 bot	13,235	15,882	11,514,450	
		100 ml x 24 Bot.	18,000	43,200	29,160,000	
		400 ml x 6 Bot.	2,256	5,414	3,496,800	
	Agphos 20EC / Chlorpyriphos20% EC	50 ml x 24 Bot.	645	774	612,750	2,535,150
		100ml x24bot	620	1,488	1,116,000	
		400 ml x 6 Bot.	480	1,152	806,400	
	Agphos 48EC / Chlorpyriphos 48% EC	50 gm x 24 Bot.	575	690	793,500	3,181,600
		100 gm x 24 Bot.	542	1,301	1,409,200	
		400 gm x 6 Bot.	390	936	978,900	
	Moontap 50SP	50 gm x 48 pc	617	1,481	1,791,768	5,000,788
		100 gm x 24 pc	621	1,490	1,743,820	
		200 gm x 12 pc	550	1,320	1,465,200	
	Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	690	828	1,153,680	4,584,480
		50 ml x 24 Bot	425	510	677,875	
		100 ml x 24 Bot.	480	1,152	1,444,800	
		400 ml x 6 Bot.	455	1,092	1,308,125	
	M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	658	6,580	658,000	658,000
	M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	620	6,200	930,000	930,000
	Sharmal 57 EC / Malathion57% EC	50 ml x 24 Bot.	655	786	1,041,450	4,114,500
		100 ml x 24 Bot.	480	1,152	1,440,000	
		400 ml x 6 Bot.	570	1,368	1,633,050	



PG	PRODUCT NAME	Pack Size	Quantity & Value			
			30.06.2023			
			Carton	Weight	Value as per Pack Size	Total Value
Insecticide	Agro Gold 50 SP	50 ml x 24 Bot.	570	684	1,026,000	2,945,000
		100 ml x 24 Bot.	320	768	1,072,000	
		400 ml x 6 Bot.	280	672	847,000	
	Sahee 505EC / Chlorpyrifos 50% + Cypermethrin 5% EC	50 ml x 24 Bot.	415	498	664,000	2,961,212
		100ml x 24 Bot.	445	1,068	1,357,250	
		400ml x 6 Bot.	327	785	939,962	
	M-Thrin Plus 3 WDG / Abamectin 1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	300	600	3,600,000	7,012,500
		35gm X 15 Pkt x 4	325	683	3,412,500	
	Macet 75SP / Acephate 75% SP	50 gm x 48 Pkt	345	828	1,466,250	3,546,250
		100gm X 30 Pkt	400	1,200	2,080,000	
	Moncut 70 WDG / Imidacloprid 70%WDG	2gm x 1000pcs	370	740	4,625,000	4,625,000
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	346	415	968,800	4,621,490
		50ml x 24 Bot.	280	336	735,000	
		100ml x 24 Bot.	308	739	1,478,400	
		400ml x 6 Bot.	326	782	1,439,290	
	Zabat 25WG / Thiamethoxam 25% WG	16X20X5g	280	448	2,240,000	2,240,000
	Phostab 57% / Aluminium phosphide 57%	1 Kgx 20 Bot.	320	6,400	5,120,000	5,120,000
	Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	245	245	551,250	2,794,100
		50gm X 48 Pkt	280	672	1,316,000	
		100gm X 30 Pkt	167	501	926,850	
	Meron 5EC / Lufenuron 5%EC	50ml x 30 Bot.	355	533	816,500	4,813,050
		100ml x 30 Bot.	420	1,260	1,848,000	
		400ml x 9 Bot.	443	1,994	2,148,550	
	Tartar 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	490	588	612,500	3,030,260
		100ml x 24 Bot.	555	1,332	1,332,000	
		400ml x 6 Bot.	468	1,123	1,085,760	
Herbicides	Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	470	564	380,700	2,221,850
		100ml x 24 Bot.	435	1,044	630,750	
		400ml x 6 Bot.	890	2,136	1,210,400	
	Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	670	1,608	1,239,500	3,007,500
		100gm X 30 Pkt	680	2,040	1,768,000	
	M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	520	1,248	786,240	8,575,794
		100ml x 24 Bot.	367	881	554,904	
		400ml x 6 Bot (Gius).	395	948	592,500	
		400ml x 6 Bot (Plastic)	542	1,301	813,000	
		1 L x 9 Bot.	335	3,015	1,839,150	
		5 L x 2 Bot.	125	1,250	750,000	
		20 L x 1 Jar.	270	5,400	3,240,000	
	M-Quate 20 SL / Paraquate 20% SL	100ml x 24 Bot.	426	1,022	660,300	7,557,800
		400ml x 6 Bot (Gius).	728	1,747	1,092,000	
		1 L x 9 Bot.	365	3,285	1,898,000	
		5 L x 2 Bot.	355	3,550	2,307,500	
		20 L x 1 Jar.	200	4,000	1,600,000	
	Paraquate-20 SL -RM	200 L	50	10	3,000,000	3,000,000
	Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	480	1,152	1,896,000	1,896,000
	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	231	277	161,700	515,700
		100ml x 24 Bot.	295	708	354,000	
	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	523	628	549,150	2,445,350
		100ml x 24 Bot.	642	1,541	1,219,800	



PG	PRODUCT NAME	Pack Size	Quantity & Value			
			30.06.2023			
			Carton	Weight	Value as per Pack Size	Total Value
		400ml x 6 Bot.	380	912	676,400	
Fungicides	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	290	2,900	1,638,500	4,353,700
		500 gm x 20 pc	320	3,200	1,904,000	
		100 gm x 30 pc	390	1,170	811,200	
	MZ-45 / Mancozeb 80%	100 gm x 30 pc	425	1,275	924,375	3,174,675
		500 gm x 10 pc	260	1,300	793,000	
		1kg x10 pc	247	2,470	1,457,300	
	Fixer 75 WP / Tebuconazole 50% + Triflooxystrobin 25% WP	10gm X 25 Pkt x 8	210	420	3,150,000	7,854,000
		40gm X 15 Pkt x 4	155	372	2,604,000	
		100 gm x 20 pc	168	336	2,100,000	
	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gmx48ps.	344	826	693,504	2,881,504
		100 gm x 30 pc	362	1,086	814,500	
		500 gm x 10 pc	410	2,050	1,373,500	
	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP	50 gm x 48 pc	786	1,886	1,810,944	4,775,319
		100 gm x 30 pc	535	1,605	1,404,375	
		500 gm x 10 pc	390	1,950	1,560,000	
	Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	455	546	432,250	1,605,370
		100mlx24bot	368	883	640,320	
		400 ml x 6 Bot.	333	799	532,800	
	Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	256	307	665,600	4,746,480
		100mlx24bot	287	689	1,435,000	
		400 ml x 6 Bot.	246	590	1,175,880	
		20 L x 1 Can.	35	1	1,470,000	
	Mycosul 80WDG / Sulphur80%	100 gm x 50pc	520	2,600	650,000	2,431,400
500 gm x 20 pc		515	5,150	927,000		
1 kg x 10 pc		534	5,340	854,400		
M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pc	239	299	382,400	3,118,754	
	50g x 48 pc	131	314	364,704		
	100g x 30 pc	250	750	787,500		
	500 gm x 10 pc	358	1,790	1,584,150		
M-Core 75WP / Trycylazole 75% WP	20gm X 50 Pkt	114	114	547,200	2,739,400	
	50gm X 48 Pkt	226	542	2,192,200		
M-Cop 50WP / Copper Oxychloride 50% WP	50gm X 48 Pkt	384	922	1,497,600	2,587,380	
	100gm X 30 Pkt	246	738	1,089,780		
Total				810,142	318,777,030	318,777,030

SEEDS

Hybrid Tomato (Ridoy-1)	05 gm	15,727	31,454	5,504,450	18,238,150
	10 gm	18,191	72,764	12,733,700	
Hybrid Tomato (Ridoy-2)	05 gm	21,625	43,250	5,622,500	15,142,500
	10 gm	19,040	76,160	9,520,000	
Hybrid Cucumber (Malavi)-Sosa	05 gm	34,436	68,872	3,099,240	5,578,350
	10 gm	14,583	58,332	2,479,110	
Hybrid Cucumber (Queen)-Sosa	05 gm	14,917	29,834	1,864,625	5,177,825
	10 gm	13,805	55,220	3,313,200	
Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	24,213	48,426	2,179,170	4,929,570
	10 gm	15,280	61,120	2,750,400	



PG	PRODUCT NAME	Pack Size	Quantity & Value			
			30.06.2023			
			Carton	Weight	Value as per Pack Size	Total Value
Vegetable Seeds	Hybrid Bottle Gourd (Nice)-Lau	05 gm	43,813	87,626	1,533,455	3,531,955
		10 gm	39,970	159,880	1,998,500	
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	54,767	109,534	1,916,845	3,037,465
		10 gm	18,677	74,708	1,120,620	
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	46,797	93,594	1,403,910	2,468,460
		10 gm	21,291	85,164	1,064,550	
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	21,404	42,808	1,177,220	3,354,950
		10 gm	24,197	96,788	2,177,730	
	Hybrid Egg Plant (Kakoli)	05 gm	22,348	44,696	2,234,800	5,483,080
		10 gm	18,046	72,184	3,248,280	
	Hybrid Egg Plant (Kajol)	05 gm	30,906	61,812	2,781,540	5,129,540
		10 gm	14,675	58,700	2,348,000	
	Hybrid Cauliflower (Snow King)	05 gm	13,560	27,120	3,254,400	11,567,040
		10 gm	17,318	69,272	8,312,640	
	Hybrid Cabbage (Green Ball)	05 gm	52,203	104,406	5,742,330	8,676,330
		10 gm	14,670	58,680	2,934,000	
	Hybrid Water Melon (Bangla Link)	50 gm	12,815	15,378	16,339,125	48,464,125
		100 gm	12,850	30,840	32,125,000	
Hybrid Water Melon (Kalo Manik)	50 gm	11,057	13,268	5,528,500	18,200,500	
	100 gm	12,672	30,413	12,672,000		
Paddy Seeds	BR-28	2 kg	15,074	30,148	1,658,140	13,002,640
		10 kg	25,210	252,100	11,344,500	
	BR-29	2 kg	13,784	27,568	1,516,240	9,679,240
		10 kg	18,140	181,400	8,163,000	
	BR-50	2 kg	14,436	28,872	1,660,140	12,226,390
		10 kg	22,970	229,700	10,566,250	
	BR-34	2 kg	13,071	26,142	1,463,952	11,326,077
		10 kg	21,675	216,750	9,862,125	
BINA DHAN-17	2 kg	13,796	27,592	1,724,500	14,281,000	
	10 kg	22,830	228,300	12,556,500		
Maize Seeds	Hybrid Maize (MK-404)	1 Kg	12,982	12,982	4,219,150	13,587,250
		2 Kg	14,870	29,740	9,368,100	
	Hybrid Maize (MK-777)	1 Kg	10,026	10,026	4,561,830	17,385,230
		2 Kg	13,220	26,440	12,823,400	
Grand Total			3,210,063	250,467,667	250,467,667	569,244,697



Mamun Agro Products Limited
Details of Raw Material Inventory
For the year ended June 30, 2024

PRESTICIDE

Annexure-H

PG	PRODUCT NAME	Opening Balance as on 01.07.2023		Purchased		Consumed/Used		Closing Balance as on 30.06.2023	
		Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount	Quantity (Kg/Ltr)	Amount
Fertilizer	IAA	15,417	1,632,881	67,200	7,553,971	80,223	9,017,924	2,393	168,928
	4.CPA	13,188	1,597,537	12,600	1,524,611	22,485	2,720,705	3,303	401,443
	Napthelic Acitic Acid	4,762	815,275	16,800	2,923,200	16,450	2,862,300	5,112	876,175
	Dolomite	3,144	1,600,331	63,000	21,956,649	62,300	21,712,686	3,844	1,844,294
	Magnesium Sulphate(MgSO4)	664	541,273	5,040	2,876,419	4,236	2,417,561	1,468	1,000,130
	Zinc Sulphate (ZnSO4) Mono	721	281,968	1,680	666,207	1,860	737,586	541	210,589
	Zinc Sulphate(ZnSO4)Hepta	3,175	895,304	12,600	3,553,335	13,814	3,895,734	1,961	552,905
	Chelated Zn	6,344	1,205,908	16,800	3,225,600	18,218	3,497,856	4,926	933,652
	Boric Acid	3,727	1,350,573	16,800	6,100,127	16,245	5,898,605	4,282	1,552,095
	Solubor (Boron)	1,931	729,760	7,594	3,006,838	9,021	3,571,955	503	164,643
	Jibonto / (GA-3)	2,924	824,593	15,120	4,263,991	16,247	4,581,816	1,797	506,768
	Emamectin Benzoate 5% SG	372	132,552	3,920	1,395,520	2,480	882,880	1,812	645,193
	Cypermethrin 10% EC	3,728	2,156,209	10,080	5,829,831	11,040	6,385,053	2,768	1,600,987
	Chlorpyrifos 20% EC	7,258	208,793	6,720	201,600	6,345	190,350	7,633	220,043
Insecticide	Chlorpyrifos 48% EC	341	39,081	1,680	268,800	1,725	276,000	296	31,881
	Moontap 50SP	1,045	194,100	2,912	550,368	2,249	425,137	1,707	319,331
	Fenvalerate 20% EC	977	2,298	4,480	52,416	4,600	53,820	857	894
	Carbofuran 98%Technical	5,898	772,607	25,201	3,301,310	28,485	3,731,535	2,614	342,382
	2-2-4 Sylhet Sands	9,929	6,752	33,600	22,848	43,085	29,298	444	302
	Malathion 57% EC	56	2,463	5,453	239,911	4,365	192,060	1,144	50,314
	Agro Gold 50 SP	1,172	1,113,661	1,680	1,596,000	1,405	1,334,729	1,447	1,374,932
	Chlorpyrifos 50%	1,851	731,226	6,720	3,158,400	7,984	3,752,354	588	137,271
	Abamectin 1%	2,385	1,176,164	5,460	2,790,060	5,564	2,843,139	2,281	1,123,085
	Acephate 75% SP	294	416,266	841	1,345,792	853	1,365,280	281	396,778
	Imidacloprid 70%WDG	1,451	916,251	1,848	1,247,400	1,349	910,541	1,950	1,253,110
	Imidacloprid 20% SL	3,318	272,524	3,360	268,800	3,830	306,360	2,848	234,964
	Thiamethoxam 25% WG	7,864	2,163,240	8,400	2,310,000	10,487	2,883,925	5,777	1,589,315
	Aluminium phosphide 57%	3,105	2,688,682	3,360	2,940,000	2,262	1,979,294	4,203	3,649,388
	Acetamiprid 20% SP	3,009	1,677,268	4,480	2,800,000	3,885	2,427,964	3,604	2,049,304
	Lufenuron 5%EC	994	1,905,854	3,360	7,392,000	3,036	6,679,200	1,318	2,618,654
	Abamectin 1.8%EC	1,194	2,731,577	2,800	6,552,000	2,470	5,779,800	1,524	3,503,777
	2,4-D amine Salt 48% SL	2,332	4,198,283	3,780	6,804,000	4,075	7,335,000	2,037	3,667,283
	Bensulfuran Methyl 4%	2,671	3,748,486	10,483	17,538,394	11,308	18,918,284	1,846	2,368,596
	Glyphosate 41% SL	2,300	1,569,160	12,600	8,820,000	11,478	8,034,600	3,422	2,354,560
	Paraquate 20% SL	3,080	5,004,592	8,400	13,650,000	7,750	12,593,750	3,730	6,060,842
	Paraquate-20 SL -RM	7,958	2,387,480	8,400	2,520,000	12,460	3,738,000	3,898	1,169,480
	Fenoxaprop-p-ethyl 9%EC	1,935	410,171	5,040	1,068,480	5,200	1,102,400	1,775	376,251
	Quizalofop-P-ethyl 5%EC	2,830	905,504	2,240	716,800	1,515	484,656	3,555	1,137,648
	Pretilachlor 50% EC	3,953	771,209	6,720	1,367,491	8,000	1,627,965	2,673	510,734
Fungicides	Mancozeb 80% WP	2,647	529,364	4,271	854,173	4,235	847,000	2,683	536,537
	Tebuconazole 50%	2,316	384,661	3,920	1,117,200	3,740	1,065,900	2,496	435,961
	Mancozeb 63%	2,339	7,367,978	3,307	10,417,050	3,268	10,294,200	2,378	7,490,828
	Metalaxy 18%	4,487	726,568	8,960	1,451,520	10,350	1,676,700	3,097	501,388
	Hexaconazole 5%EC	944	2,968,455	1,568	5,017,600	1,271	4,066,400	1,241	3,919,655
	Propiconazole 25% EC	4,351	1,677,510	4,480	1,730,176	5,356	2,068,487	3,475	1,339,199
	Sulphur 80%	3,297	1,483,751	5,040	2,268,000	6,002	2,700,900	2,335	1,050,851
	Carbendazim 50% WP	2,252	1,948,135	1,680	1,453,200	749	647,703	3,183	2,753,632
	Tricyclazole 75% WP	1,156	1,129,902	1,120	1,094,240	1,230	1,201,710	1,046	1,022,432
	Copper Oxychloride 50% WP	147	317,262	560	1,217,440	520	1,130,045	187	404,657
Total		163,231	68,311,441	464,157	181,019,767	507,103	182,877,148	120,285	66,454,061



SEEDS:

Sl. No.	Items Name	Opening Balance as on 01.07.2022		Purchased		Consumed/Used		Closing Balance as on 30.06.2023	
		Quantity (Kg)	Amount	Quantity (Kg)	Amount	Quantity (Kg)	Amount	Quantity (Kg)	Amount
Vegetable Seeds									
1	Hybrid Tomato (Ridoy-2)	6,163	1,617,907	15,625	4,101,563	10,616	2,786,594	11,173	2,932,876
		6,695	3,515,082	6,256	3,284,400	5,247	2,754,911	7,704	4,044,570
2	Hybrid Tomato (Ridoy-2)	5,623	1,096,491	18,125	3,534,375	12,823	2,500,388	10,926	2,130,478
		4,630	1,736,152	10,000	3,750,000	6,682	2,505,648	7,948	2,980,505
3	Hybrid Cucumber (Malavi)--Sosa	4,766	321,687	13,750	928,125	9,686	653,822	8,829	595,990
		7,023	895,399	8,750	1,115,625	5,322	678,564	10,451	1,332,460
4	Hybrid Cucumber (Queen)-Sosa	5,731	537,289	25,000	2,343,750	18,188	1,705,163	12,543	1,175,876
		6,119	1,101,441	10,000	1,800,000	6,205	1,116,972	9,914	1,784,469
5	Hybrid Bitter Gourd (Masranga)-Korolla	4,178	282,045	10,000	675,000	7,011	473,248	7,167	483,797
		5,275	712,069	8,750	1,181,250	5,314	717,332	8,711	1,175,987
6	Hybrid Bottle Gourd (Nice)-Lau	2,755	72,312	8,125	213,281	5,904	154,967	4,976	130,626
		2,471	92,657	7,500	281,250	5,349	200,585	4,622	173,323
7	Hybrid Ridge Gourd (Rubol)-Zinga	2,288	60,070	8,750	229,688	6,585	172,868	4,453	116,890
		2,595	116,763	6,875	309,375	4,721	212,428	4,749	213,711
8	Hybrid Sponge Gourd (Tula)-Dhundol	2,584	58,138	7,500	168,750	5,187	116,715	4,897	110,173
		2,420	90,752	7,625	285,938	5,514	206,771	4,531	169,918
9	Hybrid Snake Gourd (Megna)-Chichinga	2,746	113,292	7,500	309,375	5,125	211,416	5,121	211,251
		3,233	218,238	8,750	590,625	6,007	405,469	5,976	403,394
10	Hybrid Egg Plant (Kakoli)	3,329	249,668	6,988	524,063	4,506	337,937	5,811	435,794
		5,856	790,580	21,250	2,868,750	15,525	2,095,875	11,581	1,563,455
11	Hybrid Egg Plant (Kajol)	1,084	73,189	6,250	421,875	6,324	426,860	1,010	68,204
		10,820	1,298,430	17,000	2,040,000	4,776	573,144	23,044	2,765,286
12	Hybrid Cauliflower (Snow King)	2,395	431,023	5,000	900,000	3,371	606,780	4,024	724,242
		2,731	983,218	8,750	3,150,000	6,593	2,373,657	4,888	1,759,561
13	Hybrid Cabbage (Green Ball)	21,508	1,774,428	21,000	1,732,500	6,010	495,860	36,497	3,011,068
		13,042	1,956,338	23,750	3,562,500	7,998	1,199,693	28,794	4,319,145
14	Hybrid Water Melon (Bangla Link)	1,043	996,805	4,375	4,182,500	3,832	3,663,132	1,586	1,516,173
		893	1,675,104	12,500	23,437,500	11,500	21,562,500	1,893	3,550,104
15	Hybrid Water Melon (Kalo Manik)	2,801	1,050,204	11,250	4,218,750	8,513	3,192,400	5,537	2,076,554
		2,457	1,842,442	11,250	8,437,500	9,200	6,900,000	4,507	3,379,942
Paddy Seeds									
16	BR-28	15,957	1,316,753	5,944	490,485	5,944	490,485	15,957	1,316,753
		4,448	1,501,240	8,990	3,034,037	9,990	3,371,537	3,448	1,163,740
17	BR-29	13,020	1,074,178	7,221	595,733	12,221	1,008,245	8,020	661,678
		9,298	3,138,186	10,962	3,699,704	10,962	3,699,704	9,298	3,138,186
18	BR-50	16,095	1,388,194	10,397	896,698	16,957	1,462,541	9,535	822,351
		11,018	3,801,377	8,700	3,001,500	11,300	3,898,500	8,418	2,904,377
19	BR-34	17,874	1,501,416	8,070	677,890	8,070	677,890	17,874	1,501,416
		9,670	3,299,826	8,940	3,050,816	8,940	3,050,816	9,670	3,299,826
20	BINA DHAN-17	8,458	792,891	11,745	1,101,094	11,745	1,101,094	8,458	792,891
		5,370	2,215,162	33,539	13,834,631	34,539	14,247,131	4,370	1,802,662
Maize Seeds									
21	Hybrid Maize (MK-404)	2,010	489,938	10,000	2,437,500	10,000	2,437,500	2,010	489,938
		964	455,512	7,678	3,627,726	8,210	3,879,225	432	203,994
22	Hybrid Maize (MK-777)	285	97,155	16,590	5,661,338	15,000	5,118,750	1,875	639,742
		4,682	3,406,155	13,000	9,457,500	15,000	10,912,500	2,682	1,951,155
Total Taka		264,403	50,237,197		132,144,960	398,512	116,357,617	365,909	66,024,531
Grand Total		427,634	118,548,638	464,157	313,164,727	905,615	299,234,765	486,194	132,478,593



Mamun Agro Products Ltd

Details of Work-in-Process

For the year ended June 30, 2024

Pesticide								Annexure-I
PG	PRODUCT NAME	Pack Size	Quantity	Closing Balance as on 30.06.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Value	Carton	Value	Total Value
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	195	89,505	273,615	105	48,333	147,752
		100ml X24 Bot	150	126,480		81	68,299	
		400ml X6 bot	45	35,190		24	19,003	
		1Lt X9 Bot	8	22,440		4	12,118	
	Top Crop / (4.CPA)	50 ml X 24Bot	24	15,667	114,885	13	8,460	62,038
		100ml X24Bot	12	10,967		6	5,922	
		250ml X24Bot	15	31,334		8	16,921	
		400ml X9Bot	12	14,688		6	7,932	
		1Lt X9Bot	15	42,228		8	22,803	
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	195	119,340	178,244	105	64,444	96,251
		500gmX10 Pc	165	58,905		89	31,809	
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	-	-	-	-	-	-
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	-	-	-	-	-	-
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	23	33,660	33,660	12	18,176	18,176
	Vita Zinc Gold / Chelated Zn	20gmX50 pc	18	15,912	43,452	10	8,592	23,464
		50gmX48 pc	15	27,540		8	14,872	
	Vita Boron / Boric Acid	500gm x20 pc	-	-	-	-	-	-
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	-	-	-	-	-	-
		500gm x20 pc	-	-		-	-	
	Jibonto(GA-3)	1000gm x1 pc	17	336,600	336,600	9	181,764	181,764
		(1tab x 10)x10 pc	45	306,000	306,000	24	165,240	165,240
M-Zoate-5SG	10gm x 25 pac	45	459,000	459,000	24	247,860	247,860	
Agcyper 10EC / Cypermethrin 10% EC 10EC	25 ml x 40 (Goal)	15	8,007	47,144	8	4,324	25,458	
	50 ml x 24 bot	32	18,635		17	10,063		
	100 ml x 24 Bot.	10	11,016		5	5,949		
	400 ml x 6 Bot.	9	9,486		5	5,122		
Agphos 20 EC / Chlorpyriphos20% EC	50 ml x 24 Bot.	19	12,108	76,625	10	6,538	41,377	
	100mlX24bot	11	13,109		6	7,079		
	400 ml x 6 Bot.	45	51,408		24	27,760		
Agphos 48EC / Chlorpyriphos 48% EC	50 gm x 24 Bot.	30	27,997	96,381	16	15,118	52,046	
	100 gm x 24 Bot.	18	31,824		10	17,185		
	400 gm x 6 Bot.	21	36,560		12	19,742		
Moontap 50SP	50 gm x 48 pc	32	62,692	174,886	17	33,854	94,438	
	100 gm x 24 pc	16	30,675		9	16,565		
	200 gm x 12 pc	45	81,518		24	44,020		
Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	45	51,163	169,524	24	27,628	91,543	
	50 ml x 24 Bot	18	19,523		10	10,542		
	100 ml x 24 Bot.	23	46,053		12	24,869		
	400 ml x 6 Bot.	27	52,785		15	28,504		
M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	14	9,364	9,364	7	5,056	5,056	
M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	27	27,701	27,701	15	14,958	14,958	



PG	PRODUCT NAME	Pack Size	Quantity	Closing Balance as on 30.06.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Value	Carton	Value	Total Value
Insecticide	Sharmal 57 EC / Malathion57% EC	50 ml x 24 Bot.	45	48,654	139,290	24	26,273	75,216
		100 ml x 24 Bot.	29	60,083		16	32,445	
		400 ml x 6 Bot.	16	30,553		8	16,498	
	Agro Gold 50 SP	50 ml x 24 Bot.	5	6,086	158,756	3	3,287	85,728
		100 ml x 24 Bot.	26	60,105		14	32,457	
		400 ml x 6 Bot.	45	92,565		24	49,985	
	Sahee 505 EC / Chlorpyrifos 50% + Cypermethrin 5% EC	50 ml x 24 Bot.	-	-	72,522	-	-	39,162
		100ml x 24 Bot.	18	37,332		10	20,159	
		400ml x 6 Bot.	18	35,190		10	19,003	
	M-Thrin Plus 3 WDG / Abamectin1%+Cypermethrin 2% WDG	10gm X 25 Pkt x8	45	367,200	527,850	24	198,288	285,039
		35gm X 15 Pkt x 4	23	160,650		12	86,751	
	Macet 75 SP / Acephate 75% SP	50 gm x 48 Pkt	36	104,040	151,776	19	56,182	81,959
		100gm X 30 Pkt	14	47,736		7	25,777	
	Moncut 70 WDG / Imidacloprid 70%WDG	2gm×1000pes	18	153,000	153,000	10	82,620	82,620
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	-	-	249,314	-	-	134,629
		50ml x 24 Bot.	36	64,260		19	34,700	
		100ml x 24 Bot.	36	117,504		19	63,452	
		400ml x 6 Bot.	23	67,550		12	36,477	
	Zabat 25WG / Thiamethoxam25% WG	16X20X5g	-	-	-	-	-	-
Phostab57% / Aluminium phosphide57%	1 Kgx 20 Bot.	-	-	-	-	-	-	
Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	18	27,540	307,224	10	14,872	165,901	
	50gm X 48 Pkt	45	143,820		24	77,663		
	100gm X 30 Pkt	36	135,864		19	73,367		
Meron 5EC / Lufenuron 5%EC	50ml x 30 Bot.	45	70,380	272,646	24	38,005	147,229	
	100ml x 30 Bot.	18	53,856		10	29,082		
	400ml x 9 Bot.	45	148,410		24	80,141		
Tartar 1.8EC / Abamectin 1.8%EC	50ml x 24 Bot.	23	19,125	112,639	12	10,328	60,825	
	100ml x 24 Bot.	23	36,720		12	19,829		
	400ml x 6 Bot.	36	56,794		19	30,669		
Herbicides	Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	18	9,914	73,715	10	5,354	39,806
		100ml x 24 Bot.	23	22,185		12	11,980	
		400ml x 6 Bot.	45	41,616		24	22,473	
	Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	15	18,870	45,390	8	10,190	24,511
		100gm X 30 Pkt	15	26,520		8	14,321	
	M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	-	-	248,117	-	-	133,983
		100ml x 24Bot	32	32,387		17	17,489	
		400ml x 6 Bot(Glus).	32	32,130		17	17,350	
		400ml x 6 Bot(Plastic)	-	-		-	-	
		1 L x 9 Bot.	-	-		-	-	
		5 L x 2 Bot.	-	-		-	-	
	M-Quate 20 SL / Paraquate 20% SL	20 L x 1 Jar.	23	183,600	270,816	12	99,144	146,243
		100ml x 24 Bot.	27	28,458		15	15,367	
		400ml x 6 Bot(Glus).	27	27,540		15	14,878	
		1 L x 9 Bot.	27	95,472		15	51,555	
		5 L x 2 Bot.	27	119,340		15	64,444	
	Paraquate-20 SL -RM	200 L	-	-	-	-	-	-
	Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	36	96,539	96,539	19	52,059	52,059



PG	PRODUCT NAME	Pack Size	Quantity	Closing Balance as on 30.06.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Value	Carton	Value	Total Value
Fungicides	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	15	7,140	21,828	8	3,856	11,789
		100ml x 24 Bot.	18	14,688		10	7,934	
	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	45	32,130	55,386	24	17,350	29,908
		100ml x 24 Bot.	18	23,256		10	12,558	
		400ml x 6 Bot.	-	-		-	-	
	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	36	138,312	334,886	19	74,688	180,839
		500 gm x 20 pc	36	145,656		19	78,654	
		100 gm x 30 pc	36	50,918		19	27,496	
	MZ-45 / Mancozeb 80%	100 gm x 30 pc	18	26,622	139,281	10	14,376	74,113
		500 gm x 10 pc	20	40,443		10	20,740	
		1kg x10 pc	18	72,216		10	38,997	
	Fixer 75 WP / Tebuconazole 50% + Triflooxystro	10gm X 25 Pkt x 8	36	367,200	981,648	19	193,800	525,602
		40gm X 15 Pkt x 4	27	308,448		15	166,562	
		100 gm x 20 pc	36	306,000		19	165,240	
	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gmx48ps.	27	37,014	153,600	14	19,329	82,286
		100 gm x 30 pc	36	55,080		19	29,743	
		500 gm x 10 pc	27	61,506		15	33,213	
	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP 72WP	50 gm x 48 pc	28	43,868	215,398	15	23,689	116,244
		100 gm x 30 pc	26	46,410		14	24,990	
		500 gm x 10 pc	46	125,120		25	67,565	
	Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	27	17,442	79,616	15	9,690	43,264
		100mlx24bot	12	14,030		6	7,576	
		400 ml x 6 Bot.	44	48,144		24	25,998	
	Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	32	55,692	324,360	17	30,074	202,739
		100mlx24bot	36	122,400		19	66,096	
		400 ml x 6 Bot.	45	146,268		24	78,010	
		200 L X 1 Can	-	-		1	28,560	
		20 L x 1 Can.	-	-		-	-	
	Mycosul 80WDG / Sulphur 80% 80WDG	100 gm x 50pc	36	44,064	93,024	19	23,256	49,368
		500 gm x 20 pc	15	16,320		8	8,704	
		1 kg x 10 pc	30	32,640		16	17,408	
	M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pc	70	132,518	406,810	38	71,939	220,451
		50g x 48 pc	45	96,390		24	51,408	
		100g x 30 pc	30	89,774		16	48,144	
		500 gm x 10 pc	27	88,128		15	48,960	
	M-Core 75WP / Trycylazole 75% WP	20gm X 50 Pkt	31	204,476	225,692	17	112,132	122,740
		50gm X 48 Pkt	8	21,216		4	10,608	
	M-Cop 50WP / Copper Oxychloride 50% WP	50gm X 48 Pkt	45	135,558	318,258	22	66,273	171,273
		100gm X 30 Pkt	44	182,700		25	105,000	
	Total Value			8,576,460			4,652,948	

SEEDS:

PG	PRODUCT NAME	Pack Size	Quantity			Closing Balance as on 30.06.2024		
			Carton	Value	Value	Carton	Value	Total Value
	Hybrid Tomato (Ridoy-1)	05 gm	163	42,722	213,609	651	170,888	854,438
		10 gm	326	170,888		1,302	683,550	
	Hybrid Tomato (Ridoy-2)	05 gm	121	23,576	110,763	484	94,302	443,052
		10 gm	233	87,188		930	348,750	
	Hybrid Cucumber (Malavi)-Sosa	05 gm	42	2,825	12,904	167	11,300	51,615
		10 gm	79	10,079		316	40,316	



PG	PRODUCT NAME	Pack Size	Quantity	Closing Balance as on 30.06.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Value	Carton	Value	TOTAL Value
Vegetable Seeds/Seeds	Hybrid Cucumber (Queen)-Sosa	05 gm	58	5,449	25,537	233	21,797	102,149
		10 gm	112	20,088		446	80,352	
	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	42	2,825	14,124	167	11,300	56,498
		10 gm	84	11,300		335	45,198	
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	16	427	1,299	545	14,306	39,731
		10 gm	23	872		678	25,425	
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	16	427	1,683	785	20,606	25,658
		10 gm	28	1,256		112	5,052	
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	14	314	1,186	1,056	23,760	27,248
		10 gm	23	872		93	3,488	
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	26	1,055	3,880	102	4,220	15,519
		10 gm	42	2,825		167	11,300	
	Hybrid Egg Plant (Kakoli)	05 gm	47	3,488	14,787	186	13,950	59,148
		10 gm	84	11,300		335	45,198	
	Hybrid Egg Plant (Kajol)	05 gm	42	2,825	11,753	167	11,300	47,012
		10 gm	74	8,928		298	35,712	
	Hybrid Cauliflower (Snow King)	05 gm	112	20,088	100,440	446	80,352	401,760
		10 gm	223	80,352		893	321,408	
	Hybrid Cabbage (Green Ball)	05 gm	51	4,220	18,180	205	16,880	72,680
		10 gm	93	13,950		372	55,800	
Hybrid Water Melon (Bangla Link)	50 gm	593	566,937	2,746,624	2,372	2,267,747	10,986,497	
	100 gm	1,163	2,179,688		4,650	8,718,750		
Hybrid Water Melon (Kalo Manik)	50 gm	233	87,188	435,938	930	348,750	1,743,750	
	100 gm	465	348,750		1,860	1,395,000		
Paddy Seeds	BR-28	2 kg	51	4,220	74,842	205	16,880	299,367
		10 kg	209	70,622		837	282,488	
	BR-29	2 kg	51	4,220	74,842	205	16,880	299,367
		10 kg	209	70,622		837	282,488	
	BR-50	2 kg	53	4,612	78,408	1,214	104,699	399,881
		10 kg	214	73,796		856	295,182	
	BR-34	2 kg	52	4,375	76,575	420	35,280	323,978
		10 kg	212	72,200		846	288,698	
BINA DHAN-17	2 kg	24	2,250	107,747	1,096	102,750	944,250	
	10 kg	256	105,497		2,040	841,500		
Maize Seeds	Hybrid Maize (MK-404)	1 Kg	151	36,837	154,962	605	147,347	619,847
		2 Kg	250	118,125		1,000	472,500	
	Hybrid Maize (MK-777)	1 Kg	212	72,200	400,339	846	288,800	1,019,210
		2 Kg	451	328,139		1,004	730,410	
Total Value					4,680,420			18,832,652
Grand Total					13,256,880			23,485,600



Mamun Agro Products Ltd

Details of Finished Goods

For the year ended June 30, 2024

Pesticide

Annexure-J

PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Total Value	Carton	Value	Total Value
Fertilizer	Agro-Grow (L) / IAA	50ml X24 Bot	210	141,750	1,350,094	227	153,090	1,458,101
		100ml X24 Bot	197	244,125		213	263,655	
		400ml X6 bot	141	161,719		152	174,656	
		1Lt X9 Bot	201	802,500		217	866,700	
	Top Crop / (4.CPA)	50 ml X 24Bot	146	140,400	1,828,328	158	151,632	1,974,594
		100ml X24Bot	182	244,440		196	263,995	
		250ml X24Bot	197	604,800		213	653,184	
		400ml X9Bot	143	256,500		154	277,020	
		1Lt X9Bot	141	582,188		152	628,763	
	Agro-Grow (G) / (NAA)	1kg x 10 Pc	188	168,750	319,359	203	182,250	344,908
		500gm x10 Pc	287	150,609		310	162,658	
	Agro Mgvit Gold / Magnesium Sulphate(MgSO4)	1kg x 20 Pc	133	193,031	193,031	144	208,474	208,474
	Vita Zinc+ / Zinc Sulphate (ZnSO4)Mono	1kg x 10 Pc	223	557,813	557,813	241	602,438	602,438
	Vita Zinc / Zinc Sulphate(ZnSO4)Hepta	1kg x 10 Pc	154	338,250	338,250	166	365,310	365,310
	Vita Zinc Gold / Chelated Zn	20gm x50 pc	206	268,125	683,250	223	289,575	737,910
		50gm x48 pc	154	415,125		166	448,335	
	Vita Boron / Boric Acid	500gm x20 pc	105	267,750	267,750	113	289,170	289,170
	Vita Boron+ / Solubor (Boron)	100gm x 30 pc	174	279,000	1,197,469	188	301,320	1,293,266
		500gm x20 pc	189	918,469		205	991,946	
	Jibonto(GA-3)	1000gm x1 pc	26	787,500	787,500	28	850,500	850,500
		(1tab x 10)x10 pc	141	1,406,250	1,406,250	152	1,518,750	1,518,750
	M -Zoate-SSG	10gm x 25 pac	84	1,265,625	1,265,625	91	1,366,875	1,366,875
	Agcyper 10EC / Cypermethrin 10% EC 10EC	25 ml x 40 (Goal)	189	148,659	662,541	205	160,552	715,544
		50 ml x 24 bot	105	91,350		113	98,658	
		100 ml x 24 Bot.	141	227,813		152	246,038	
		400 ml x 6 Bot.	126	194,719		136	210,296	
	Agphos 20 EC / Chlorpyriphos20% EC	50 ml x 24 Bot.	174	165,656	729,281	188	178,909	787,624
		100ml x24bot	182	327,375		196	353,565	
		400 ml x 6 Bot.	141	236,250		152	255,150	
	Agphos 48EC / Chlorpyriphos 48% EC	50 gm x 24 Bot.	146	201,825	916,031	158	217,971	989,314
		100 gm x 24 Bot.	92	238,875		99	257,985	
		400 gm x 6 Bot.	189	475,331		205	513,358	
	Moontap 50SP	50 gm x 48 pc	174	506,385	1,044,090	188	546,896	1,127,617
		100 gm x 24 pc	92	257,985		99	278,624	
		200 gm x 12 pc	105	279,720		113	302,098	
	Agrofen 20EC / Fenvalerate 20% EC	25 ml x 48 Bot	218	363,660	1,237,963	235	392,753	1,337,000
		50 ml x 24 Bot	69	110,653		75	119,505	
		100 ml x 24 Bot.	146	440,213		158	475,430	
		400 ml x 6 Bot.	113	323,438		122	349,313	
	M-Furan 3G / Carbofuran 3%G	1 kg x 10 pc	84	84,375	84,375	91	91,125	91,125
	M-Furan 5G / Carbofuran5% G	1 kg x 10 pc	141	210,938	210,938	152	227,813	227,813



PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Total Value	Carton	Value	Total Value
Insecticide	Sharmal 57 EC / Malathion 57% EC	50 ml x 24 Bot.	84	134,156	1,279,659	91	144,889	1,382,032
		100 ml x 24 Bot.	169	506,250		182	546,750	
		400 ml x 6 Bot.	223	639,253		241	690,393	
	Agro Gold 50 SP	50 ml x 24 Bot.	113	202,500	775,219	122	218,700	837,236
		100 ml x 24 Bot.	69	232,406		75	250,999	
		400 ml x 6 Bot.	113	340,313		122	367,538	
	Sahee 505 EC / Chlorpyrifos 50% + Cypermethrin 5% EC	50 ml x 24 Bot.	169	270,000	1,554,188	182	291,600	1,678,523
		100ml x 24 Bot.	315	960,750		340	1,037,610	
		400ml x 6 Bot.	113	323,438		122	349,313	
	M-Thrin Plus 3 WDG / Abamectin 1% + Cypermethrin 2% WDG	10gm X 25 Pkt x 8	154	1,845,000	2,868,750	166	1,992,600	3,098,250
		35gm X 15 Pkt x 4	98	1,023,750		105	1,105,650	
	Macet 75 SP / Acephate 75% SP	50 gm x 48 Pkt	98	414,375	1,360,125	105	447,525	1,468,935
		100gm X 30 Pkt	182	945,750		196	1,021,410	
	Moncut 70 WDG / Imidacloprid 70% WDG	2gm x 1000 pes	126	1,570,313	1,570,313	136	1,695,938	1,695,938
	Moncut 20SL (Imidacloprid 20% SL)	25ml x 48 Bot.	161	451,500	1,763,231	174	487,620	1,904,290
		50ml x 24 Bot.	98	255,938		105	276,413	
		100ml x 24 Bot.	141	675,000		152	729,000	
		400ml x 6 Bot.	86	380,794		93	411,257	
	Zabat 25WG / Thiamethoxam 25% WG	16X20X5g	182	1,455,000	1,455,000	196	1,571,400	1,571,400
	Phostab 57% / Aluminium phosphide 57%	1 Kg x 20 Bot.	135	2,160,000	2,160,000	146	2,332,800	2,332,800
	Ti-Taron 20 SP / Acetamiprid 20% SP	20gm X 50 Pkt	118	265,781	2,712,750	128	287,044	2,929,770
		50gm X 48 Pkt	182	854,813		196	923,198	
		100gm X 30 Pkt	287	1,592,156		310	1,719,529	
	Meron 5EC / Lufenuron 5% EC	50ml x 30 Bot.	146	336,375	1,014,469	158	363,285	1,095,626
		100ml x 30 Bot.	69	305,250		75	329,670	
		400ml x 9 Bot.	77	372,844		83	402,671	
	Tartar 1.8EC / Abamectin 1.8% EC	50ml x 24 Bot.	154	192,188	753,638	166	207,563	813,929
		100ml x 24 Bot.	113	270,000		122	291,600	
		400ml x 6 Bot.	126	291,450		136	314,766	
Herbicides	Amin Gold 48 SL / 2,4-D amine Salt 48% SL	50ml x 24 Bot.	182	147,319	513,730	196	159,104	554,829
		100ml x 24 Bot.	161	233,813		174	252,518	
		400ml x 6 Bot.	98	132,600		105	143,208	
	Benchlor 18 WP / Bensulfuran Methyl 4% + Acetochlor 14 % WP	50 gm X 48 Pkt	56	104,063	323,438	61	112,388	349,313
		100gm X 30 Pkt	84	219,375		91	236,925	
	M-Fosate 41SL / Glyphosate 41% SL	100ml x 24 Bot.	161	243,810	3,452,940	174	263,315	3,729,175
		100ml x 24 Bot.	146	221,130		158	238,820	
		400ml x 6 Bot (Glus)	105	157,500		113	170,100	
		400ml x 6 Bot (Plasti)	85	127,238		92	137,417	
		1 L x 9 Bot.	161	885,263		174	956,084	
		5 L x 2 Bot.	210	1,260,000		227	1,360,800	
		20 L x 1 Jar.	47	558,000		50	602,640	
	M-Quate 20 SL / Paraquate 20% SL	100ml x 24 Bot.	69	107,531	3,070,219	75	116,134	3,315,836
		400ml x 6 Bot (Glus)	182	272,813		196	294,638	
		1 L x 9 Bot.	174	906,750		188	979,290	
		5 L x 2 Bot.	161	1,048,125		174	1,131,975	
	Paraquate-20 SL -RM	200 L	-	-	-	99	793,800	-



PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Total Value	Carton	Value	Total Value
Fungicides	Unitop 9 EC / Fenoxaprop-p-ethyl 9%EC	100ml x 24 Bot.	161	636,938	636,938	174	687,893	687,893
	M-Quiz 5EC / Quizalofop-P-ethyl 5%EC	50ml x 24 Bot.	161	112,875	288,375	174	121,905	311,445
		100ml x 24 Bot.	146	175,500		158	189,540	
	Weedguard 500 EC / Pretilachlor 50% EC	50ml x 24 Bot.	248	259,875	793,875	267	280,665	857,385
		100ml x 24 Bot.	167	317,063		180	342,428	
		400ml x 6 Bot.	122	216,938		132	234,293	
	M-Zeb 80wp / Mancozeb 80% WP	1kg x10 pc	126	709,781	1,930,969	136	766,564	2,085,446
		500 gm x 20 pc	146	870,188		158	939,803	
		100 gm x 30 pc	169	351,000		182	379,080	
	MZ-45 / Mancozeb 80%	100 gm x 30 pc	113	244,688	1,125,656	122	264,263	1,215,709
		500 gm x 10 pc	126	383,156		136	413,809	
		1kg x10 pc	84	497,813		91	537,638	
	Fixer 75 WP / Tebuconazole 50% + Triflooxystrobin 25% WP	10gm X 25 Pkt x 8	84	1,265,625	3,995,625	91	1,366,875	4,315,275
		40gm X 15 Pkt x 4	84	1,417,500		91	1,530,900	
		100 gm x 20 pc	105	1,312,500		113	1,417,500	
	Bimol 75 WP / Mancozeb 63% + Carbendazim 12% WP	50 gmx48ps.	84	170,100	901,538	91	183,708	973,661
		100 gm x 30 pc	169	379,688		182	410,063	
		500 gm x 10 pc	105	351,750		113	379,890	
	Metazeb 72WP / Metalaxy 18% + Mancozeb 64% WP 72WP	50 gm x 48 pc	105	241,920	945,826	113	261,274	1,021,492
		100 gm x 30 pc	146	383,906		158	414,619	
		500 gm x 10 pc	80	320,000		86	345,600	
	Unizol 5EC / Hexaconazole 5%EC	50 ml x 24 Bot.	105	99,750	519,338	113	107,730	560,885
		100mlx24bot	126	218,588		136	236,075	
		400 ml x 6 Bot.	126	201,000		136	217,080	
	Tall 25EC / Propiconazole25% EC	50 ml x 24 Bot.	69	180,375	1,060,269	75	194,805	1,145,091
		100mlx24bot	84	421,875		91	455,625	
		400 ml x 6 Bot.	42	200,760		45	216,821	
		200 L X 1 Can	3	126,000		3	136,080	
		20 L x 1 Can.	105	131,259		113	141,760	
	Mycosul 80WDG / Sulphur 80% 80WDG	100 gm x 50pc	170	306,000	730,200	184	330,480	788,616
500 gm x 20 pc		140	223,200	151		241,056		
1 kg x 10 pc		126	201,000	136		217,080		
M-Hitter 50WP (Carbendazim 50% WP)	25g x 50 pc	84	234,942	1,352,437	91	253,737	1,458,426	
	50g x 48 pc	105	330,745		113	354,999		
	100g x 30 pc	70	309,750		76	334,530		
	500 gm x 10 pc	99	477,000		107	515,160		
M-Core 75WP / Trycylazole 75% WP	20gm X 50 Pkt	79	763,875	924,750	94	911,800	1,085,545	
	50gm X 48 Pkt	41	160,875		45	173,745		
M-Cop 50WP / Copper Oxychloride 50% WP	50gm X 48 Pkt	84	373,781	973,031	106	469,580	1,129,180	
	100gm X 30 Pkt	88	599,250		97	659,600		
	Total Value		16,997		57,886,430	18,382		62,680,260



PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Total Value	Carton	Value	Total Value
SEEDS:								
PG	PRODUCT NAME	Pack Size	Quantity	Opening Balance as on 01.07.2023		Quantity	Closing Balance as on 30.06.2024	
			Carton	Value	Total Value	Carton	Value	Total Value
Vegetable Seeds/Seeds	Hybrid Tomato (Ridoy-1)	05 gm	12,555	3,295,688	5,775,263	11,551	3,032,033	5,313,242
		10 gm	4,723	2,479,575		4,345	2,281,209	
	Hybrid Tomato (Ridoy-2)	05 gm	6,440	1,255,800	2,450,604	5,925	1,155,336	2,254,556
		10 gm	3,186	1,194,804		2,931	1,099,220	
	Hybrid Cucumber (Malavi)--Sosa	05 gm	876	59,130	941,906	806	54,400	866,554
		10 gm	6,924	882,776		6,370	812,154	
	Hybrid Cucumber (Queen)-Sosa	05 gm	5,489	514,600	1,781,012	5,050	473,432	1,638,531
		10 gm	7,036	1,266,412		6,473	1,165,099	
	Hybrid Bitter Gourd (Masranga)-Korolla	05 gm	4,284	289,151	1,892,426	3,941	266,019	1,741,032
		10 gm	11,876	1,603,275		10,926	1,475,013	
	Hybrid Bottle Gourd (Nice)-Lau	05 gm	5,530	145,175	205,015	5,088	133,561	188,614
		10 gm	1,596	59,840		1,468	55,053	
	Hybrid Ridge Gourd (Rubol)-Zinga	05 gm	2,722	71,453	230,653	2,504	65,736	212,201
		10 gm	3,538	159,201		3,255	146,465	
	Hybrid Sponge Gourd (Tula)-Dhundol	05 gm	7,241	162,917	264,116	6,661	149,884	242,986
		10 gm	2,699	101,199		2,483	93,103	
	Hybrid Snake Gourd (Megna)-Chichinga	05 gm	3,586	147,912	218,401	3,299	136,079	200,929
		10 gm	1,044	70,489		961	64,850	
	Hybrid Egg Plant (Kakoli)	05 gm	6,982	523,676	739,820	6,424	481,782	680,635
		10 gm	1,601	216,145		1,473	198,853	
	Hybrid Egg Plant (Kajol)	05 gm	5,134	346,513	563,896	4,723	318,792	518,784
		10 gm	1,812	217,382		1,667	199,992	
	Hybrid Cauliflower (Snow King)	05 gm	4,159	748,531	2,751,004	3,826	688,648	2,530,926
		10 gm	5,562	2,002,476		5,117	1,842,277	
	Hybrid Cabbage (Green Ball)	05 gm	4,224	348,480	1,054,973	3,886	320,602	970,575
		10 gm	4,710	706,493		4,333	649,973	
	Hybrid Water Melon (Bangla Link)	50 gm	660	630,666	2,331,666	607	580,213	2,151,463
		100 gm	907	1,701,000		838	1,571,250	
	Hybrid Water Melon (Kalo Manik)	50 gm	6,226	2,334,663	3,819,177	5,728	2,147,890	3,515,140
		100 gm	1,979	1,484,514		1,823	1,367,250	
Paddy Seeds	BR-28	2 kg	5,645	465,714	2,753,964	5,193	428,457	2,533,647
		10 kg	6,780	2,288,250		6,238	2,105,190	
	BR-29	2 kg	3,080	254,100	2,177,849	2,835	233,723	2,003,573
		10 kg	5,700	1,923,750		5,244	1,769,850	
	BR-50	2 kg	6,330	545,786	2,719,286	5,825	502,406	2,502,026
		10 kg	6,300	2,173,500		5,796	1,999,620	
	BR-34	2 kg	8,400	705,600	1,946,385	7,728	649,152	1,790,975
		10 kg	3,636	1,240,785		3,346	1,141,823	
	BINA DHAN-17	2 kg	4,974	466,290	1,662,540	4,576	429,000	1,529,550
		10 kg	2,900	1,196,250		2,668	1,100,550	
Maize Seeds	Hybrid Maize (MK-404)	1 Kg	7,800	1,901,250	3,841,479	7,176	1,749,150	3,534,255
		2 Kg	4,106	1,940,229		3,778	1,785,105	
	Hybrid Maize (MK-777)	1 Kg	5,461	1,863,566	3,434,966	5,018	1,712,393	3,158,081
		2 Kg	2,160	1,571,400		1,987	1,445,688	
Total Value			208,571		43,556,400	191,889		40,078,270
Grand Total			225,568		101,442,830	210,270		102,758,530



Mamun Agro Products Limited

Details of Accounts Receivable
For the year ended June 30, 2024

			Annexure-K
Sl	Name of Territory	Balance as at 30 June, 2023	Balance as at 30 June, 2024
1	Chuadanga	2,635,967	2,711,093
2	Jessore	3,878,445	3,988,982
3	Jessore	5,558,454	5,716,870
5	Koatchandpur	448,609	461,395
6	Kustia	6,391,526	6,573,685
7	Magura	3,269,742	3,362,930
8	Meherpur	3,377,465	3,473,723
9	Satmile	887,044	912,326
A.	TOTAL JHENAIDAH REGION	26,447,252	27,201,004
10	Chandina	4,437,492	4,563,962
11	Chittagong	6,522,254	6,708,139
12	Chocoria	576,800	593,239
13	Cumilla	1,490,320	1,532,795
14	Dohazari	2,823,600	2,904,073
15	Noakhali	1,976,384	2,032,712
B.	TOTAL COMILLA REGION	17,826,850	18,334,920
16	Amtoli	5,161,824	5,308,937
17	Barishal	2,106,686	2,166,727
18	Chorfasson	1,468,517	1,510,370
19	Damudda	2,987,980	3,073,138
20	Faridpur	3,888,484	3,999,307
21	Goplagonj	3,790,486	3,898,515
22	Noria	2,728,910	2,806,685
23	Shibchor	1,990,432	2,047,160
24	Vanga	1,509,730	1,552,758
C.	TOTAL BARISHAL REGION	25,633,049	26,363,597
25	Bazitpur	-	2,777
26	Boxmigonj	1,590,940	1,636,282
27	Fulpur	2,710,359	2,787,605
28	Gouripur	1,278,560	1,315,000
29	Jamalpur	3,216,884	3,308,566
30	Kishorgonj	4,647,981	4,780,449
31	Madhupur	1,991,725	2,048,490
32	Manikgonj	3,187,429	3,278,272
33	Muktagasa	1,901,028	1,955,208
34	Nandail	1,025,906	1,055,145
35	Nandina	609,830	627,211
36	Narshingdi	6,393,629	6,575,848
37	Sherpur	3,609,274	3,712,139
38	Shokhipur	1,392,646	1,432,337
D.	TOTAL MYMENSINGH REGION	33,556,191	34,515,329
39	Banessor	2,867,027	2,948,738
40	Bonpara	1,659,941	1,707,250
41	Chatmohor	14,283,255	14,690,328
42	Godagari	2,474,301	2,544,819



Sl	Name of Territory	Balance as at 30 June, 2023	Balance as at 30 June, 2024
43	Mokamtola	4,943,349	5,084,235
44	Nachol	2,945,725	3,029,679
45	Naogoan	5,139,878	5,286,365
46	Natore	1,284,306	1,320,910
47	Nuzipur	2,040,354	2,098,505
48	Pabna	4,023,216	4,137,878
49	Rajshahi	3,250,337	3,342,973
50	Shajahanpur	5,417,218	5,571,609
51	Sibgonj	9,448,569	9,717,854
52	Sirajgonj	4,706,986	4,841,136
53	Tanor	4,666,569	4,799,567
54	Vobanigonj	3,462,800	3,561,490
E.	TOTAL RAJSHAHI REGION	72,613,831	74,683,336
55	Birampur	1,702,369	1,750,888
56	Birgonj	5,941,999	6,111,347
57	Dinajpur	3,743,262	3,849,945
58	Domer	4,477,879	4,605,499
59	Gaibandha	4,606,431	4,737,715
60	Kawnia	2,394,903	2,463,158
61	Kurugram	4,974,200	5,115,965
62	Lalmonirhat	8,541,344	8,784,773
63	Nilphamary	4,905,128	5,044,925
64	Panchogor	1,856,509	1,909,420
65	Rangpur	6,002,035	6,173,094
66	Thakurgaon	2,749,309	2,827,665
F.	TOTAL RANGPUR REGION	51,895,368	53,374,394
	Grand Total (A+B+C+D+E+F)	227,972,541	234,472,580

