

## INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS RAJSHAHI TEXTILE MILLS

### Report on the Audit of the Financial Statement

#### Qualified Opinion

We have audited the financial statements of **RAJSHAHI TEXTILE MILLS** which comprise the statement of financial position as at 30 June 2022, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effect 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 **RAJSHAHI TEXTILE MILLS** as of 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and of the applicable rules and regulation.

#### Basis for Qualified Opinion:

1. The Company is incurred a net operating loss of TK; TK. 30,144,737.93 TK. 30,681,926.21 and Tk. 33,560,807 in the year, 2019-2020, 2020-2021 and 2021-2022 respectively and of that date companies' current liabilities exceeded its total assets by TK. 1,065,139,665 and TK. 1,100,658,657 and TK. 1,100,690,172.92 respectively. This above fact indicates that there is a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern.
2. The financial statements of Rajshahi Textile Mills was not prepared as per IAS-01 "Presentation of Financial Statements" para 72 "an entity classifies its financial liabilities as current when they are due to be settled within twelve months after the reporting period" but the entity did not present any current portion of long term financial liabilities in the financial Statements.
3. Some liabilities were carried forward since long without making payment. Adjustment with retained earnings may require. Moreover, Clarification for those amount was not provided to us. Instances are given below:

Particulars	Amount	Reference
Legal Expenses	43,500	Note no.11.00
Sundry Creditors	355,923	Note no.11.01

**SHAZZAD & CO.**

CHARTERED ACCOUNTANTS

**SHAZZAD & CO. Chartered Accountants**  
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<b>Audit Fee:</b>		
1) AB Shaha & Co.	15492	Note no.11.02
2) Rahman Qushem	12733	
3) A Motin & Co.	1800	
4) Hossain Delwar & Co.	27000	
5) Ata Khan & Co.	12500	
<b>Sundry Creditors for Others</b>		
1) M/S. T & T	36561	Note no.11.03
2) Trade Exchange (C & E)	235,965	
<b>Inter Mill Accounts:</b>		
1) BTMC Runing Mills	6,652,393	Note no.13.00
2) Transferred Mill	3,059,197	
3) Sold out Mills	41,561	
4) Sales Centre	62,933	
5) Lequidate Mills	103,623	
6) Handover Mills	99,788	
<b>BTMC Current Account:</b>		
1) Import A/C	100,645,360	Note no.14.00
2) Shipping Office A/C	(75,928.39)	
3) Testing Fee (BTMC)	608,500	
4) TIDC	(80)	
<b>Liabilities for Other Finance:</b>		
1) Advance Against Sales	55,976	Note no.15.00
2) Welfare Fund	927776	
3) W.P.P.E	42,960	

4. Some assets which carried forwarded since long without testing its recoverability as per IAS-36. A provision against these assets required to make in the financial statements. Instances are given below:

Particulars	Amount	Reference
<b>Inventories:</b>		Note no. 4.00
1) Stores & Spares	3,083,945	
<b>Debtors</b>	523592	Note no.5.00
<b>Advance Deposit &amp; Prepayment</b>		
1) Advance Against Salary & Wages	99717	Note no.6.00
2) Advance Against Purchase	18383	
3) Advance Against TA/DA	8940	
4) Advance Against Cash Deposit Custom Duty	10800	
5) Advance Against L.C Margin/Other Deposit	1000	
<b>Inter Mills Accounts:</b>		
1) BTMC Runnig Mills	2091,005	Note no.7.00
2) Handover Mills	146,322	
3) Transferred Mill	260,219	
4) Sold of Mills	994,070	
5) Sales Center	261,383	
6) Liquidated Mills	30,753	



5. The evidence with respect to inventory having a carrying amount of Taka 3,083,945 was limited, as we could not observe the physical Inventory count as of June 30, 2021. As a result, we could not confirm the quantity of Inventories and value thereof and confirm whether any adjustment was necessary which might have material effect on the Financial statements.

6. Due to scope limitation we were unable to verify the followings:

- Long Term Loan Taka 89,412,977.23

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) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Law. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Other Matter**

The financial statements of **RAJSHAHI TEXTILE MILLS** for the year ended 30 June 2020 were audited by another auditor who expressed unmodified opinion. We do not perform any review procedure on the comparative figure and carry forwarded opening balance.

### **Other Information**

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

Our opinion on the financial statements does not cover this 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 this other information and, in doing so, consider whether these 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 communicate the matter to those charged with governance.

### **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 International Financial Reporting Standards and other applicable rules 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.



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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.

### **Auditors' 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 taken together, 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:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtained 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 remain 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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.

#### **Report on other Legal and Regulatory Requirements:**

We also report the following:

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- (b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- (c) the company's financial statements dealt with by the report are in agreement with the books of account.
- (d) The expenditure incurred was for the purpose of the company's business.

Dated: 02/01/2023

Dhaka

Mohammad Mostafa Shazzad Hasan FCA, CPA  
Proprietor & Principal  
Enrolment No. 1433  
Shazzad & Co., Chartered Accountants  
DVC: 2301021433AS191534

**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**  
**Statement of Financial Position**  
**As on 30th June 2022**

(Figures in taka)

SL. No.	Particulars	Note	2021-2022	2020-2021
<b>A.</b>	<b>Fixed Assets:</b>			
	Tangible Assets (At cost)	1.00	182,205,346	182,205,346
	Less : Accumulated Depreciation	2.00	161,340,291	159,745,702
	Written Down Value		<b>20,865,055</b>	<b>22,459,644</b>
	Other Assets	3.00	-	-
	<b>Total :</b>		<b>20,865,055</b>	<b>22,459,644</b>
<b>B.</b>	<b>Current Assets:</b>			
	Inventories	4.00	3,083,945	3,083,945
	Debtors	5.00	523,592	523,592
	Advance, Deposits and Prepayments	6.00	150,960	150,960
	Inter Mills Accounts	7.00	5,071,574	5,071,574
	BTMC Current Accounts	8.00	-	-
	Cash and Bank Balance	9.00	4,690,176	2,157,211
	<b>Total :</b>		<b>13,520,247</b>	<b>10,987,282</b>
<b>C.</b>	<b>Current Liabilities:</b>			
	Cash Credit/Bank O.D	10.00	-	-
	Creditors	11.00	5,460,167	5,059,820
	Tax and Duties	12.00	33,007,485	30,030,243
	Inter Mills Accounts	13.00	29,656,019	29,656,019
	BTMC Current Accounts	14.00	214,412,416	204,181,843
	Govt. Loan Throw BTMC	14(A)	887,296,442	861,117,046
	Liabilities for other Finance	15.00	2,760,199	4,092,127
	<b>Total :</b>		<b>1,172,592,728</b>	<b>1,134,137,098</b>
<b>D.</b>	<b>Working Capital (B-C)</b>		<b>(1,159,072,481)</b>	<b>(1,123,149,816)</b>
<b>E.</b>	<b>Net Assets (A+D)</b>		<b>(1,138,207,426)</b>	<b>(1,100,690,173)</b>
<b>F.</b>	<b>Financed by :</b>			
	Long Term Loan	16.00	89,412,977	89,412,977
	Other Deferred Liabilities	17.00	10,042,740	7,347,460
	<b>Total :</b>		<b>99,455,717</b>	<b>96,760,437</b>
<b>G.</b>	<b>Equity:</b>			
	Share Capital/Fund	18.00	-	-
	Reserve	19.00	-	-
	Govt. Contribution to Equity	20.00	113,961,000	113,961,000
	Govt. Grant (Option)	20(A)	6,582,281	6,582,281
	Accumulated Profit and Loss		(1,358,206,425)	(1,317,993,891)
	<b>Total :</b>		<b>(1,237,663,144)</b>	<b>(1,197,450,610)</b>
<b>H.</b>	<b>Capital Employed (F+G)</b>		<b>(1,138,207,426)</b>	<b>(1,100,690,173)</b>

The accompanying notes form an integral part of this financial statement and are to be read in conjunction therewith.

*[Signature]*  
 Head of Accounts

*[Signature]*  
 02/07/23  
 Manager

As per our annexed report of same date.

Dated: 02/01/2023  
 Dhaka



Mohammad Mostafa Shazzad Hasan FCA, CPA  
 Proprietor & Principal  
 Enrolment No. 1433  
 Shazzad & Co., Chartered Accountants  
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**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30th June 2022.**

(Figure in taka)

SL. No.	Particulars	Note	2021-2022	2020-2021
<b>A.</b>	<b>Revenue Income :</b>			
	Sales of Yarn	21	-	-
	Sales of Cloth	22	-	-
	Other Sales/ Income	23	-	-
	Service Charge	23(A)	-	-
	<b>Total :</b>			
<b>B.</b>	<b>Cost of Goods Manufactured :</b>			
	Raw Materials	24	-	-
	Other and Direct Materials	25	-	-
	Stores and Spares	26	-	-
	Power and Fuel	27	674,300	1,062,033
	Salary and Wages	28	6,323,312	4,777,735
	Depreciation	29	1,594,589	1,700,283
	Other Factory Overhead	30	-	-
	Insurance	30(A)	-	-
	<b>Sub-Total :</b>		<b>8,592,201</b>	<b>7,540,051</b>
	<b>Change in Work-in-Process</b>	31	-	-
	<b>Total :</b>		<b>8,592,201</b>	<b>7,540,051</b>
				-
<b>C.</b>	<b>Change in Finished Goods Stocks</b>	32	-	-
				-
			<b>8,592,201</b>	<b>7,540,051</b>
<b>D.</b>	<b>Cost of Good Sold (B+C)</b>			-
				-
			<b>(8,592,201)</b>	<b>(7,540,051)</b>
<b>E.</b>	<b>Gross Profit &amp; Loss (A-D)</b>			-
				-
<b>F.</b>	<b>Administrative, Financial and Selling Expenses:</b>	33	<b>(29,607,127)</b>	<b>(27,768,870)</b>
	Operating Income		<b>(38,199,327)</b>	<b>(35,308,921)</b>
<b>G.</b>	<b>Add : Non Operating Income</b>			<b>4,625,441</b>
	<b>Net Profit/ (Loss) Before Tax</b>		<b>(38,199,327)</b>	<b>(30,683,480)</b>

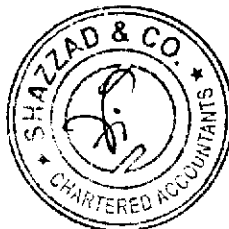
The accompanying notes form an integral part of this financial statement and are to be read in conjunction therewith.

  
Head of Accounts

  
Manager

As per our annexed report of same date.

Dated: 02/01/2023  
Dhaka



Mohammad Mostafa Shazzad Hasan FCA, CPA  
Proprietor & Principal  
Enrolment No. 1433  
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**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**  
**Statement of Changes in Equity**  
**For the Year Ended 30th June 2022**

(Figures in taka)

PARTICULARS	Note	2021-2022	2020-2021
Balance Brought from last year		(1,317,993,891)	(1,281,150,443)
Adjustment Relating Previous year		-	-
Adjustment Relating this year		(38,199,327)	(30,683,480)
(+) Adjustment Non Operating Income	34	4,638,520	-
(+) Adjusment Other Deferred Liabilities	17.1	(6,651,726)	(2,884,325)
Adjustment Balance		-	(3,275,643)
Profit and Loss for the year (2020-2021)		(40,212,533)	(36,843,448)
<b>Total Available for Distribution</b>		<b>(1,358,206,425)</b>	<b>(1,317,993,891)</b>
<b>Distribution :</b>			
Provision for Income Tax			
Provision for contribution to National Exchequer			
Tax-Holiday Reserves			
<b>Balance Transferred to Balance Sheet</b>		<b>(1,358,206,425)</b>	<b>(1,317,993,891)</b>

Head of Accounts

Manager





**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**  
**Cash Flow Statements**

**For the year ended 30th June, 2022**



Particulars	2021-2022	2020-2021
<b>Source of Cash</b>		
Cash in hand & Bank at the Beginning the year	2,157,210.00	1562182.93
Net profit/Loss for the year (Before Tax)	(40,212,533.49)	(36,843,448.21)
<b>Sub total:</b>	<b>(38,055,323.49)</b>	<b>-35281265.28</b>
<b>Item to added for conversing to cash Basis:</b>		
Depreciation	1,594,588.71	1,700,283.08
Decreases in Stock/Inventory	-	-
Decrease in Advance Deposits and Prepayments	-	1,000.00
Increase in Inter Mills Accounts	-	185,630.00
Increase Creditors	400,347.00	457,052.00
Increase Tax and Duties	2,977,242.00	5,162,010.00
Increase Inter Mills Accounts	-	260,980.00
Increase BTMC Current Account	10,230,572.50	4,810,166.00
Increase Govt. Loan Throw BTMC	26,179,396.00	26,179,396.00
Decrease Liabilities for other Finance	(1,331,928.00)	(2,164,371.00)
Other Current Assets	-	0
Increase in Other Current Liabilities	-	-
Other (Specify) Deferred Liability	-	-
<b>Sub total:</b>	<b>40,050,218.21</b>	<b>36,592,146.08</b>
<b>(A) Total:</b>	<b>1,994,894.72</b>	<b>1,310,880.80</b>
<b>Item to be Deducted for conversion to cash Basis:</b>		
Increase in Accounts Receivable		-
Increase in Current Liabilities		-
<b>(B) Total Item to be Deducted for conversion to cash Basis:</b>		
<b>Cash Flow from Operation</b>	<b>1,994,894.72</b>	<b>1,310,880.80</b>
Cash Capital grants Receive/Equity/Long term loan	2,695,280.00	1,292,940.00
<b>(C) Total Sources of Cash</b>	<b>4,690,174.72</b>	<b>2,603,820.80</b>
<b>Use of Cash</b>		
Increase Investment on Assets	-	(446,610.00)
Previous/This Year Adjustment	-	(446,610.00)
<b>(D) Total Use of Cash</b>	<b>-</b>	<b>(446,610.00)</b>
<b>(E) Cash in Bank at the end of the year</b>	<b>4,690,174.72</b>	<b>2,157,210.00</b>
<b>(F) Total (D+E):</b>	<b>4,690,174.72</b>	<b>1,710,600.00</b>
<b>Net Increase/Decrease in Cash during the year</b>	<b>2,532,964.72</b>	<b>595,028.07</b>

*Handwritten signature*  
 Head of Accounts



*Handwritten signature*  
 Manager

**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**  
**Cash Flow Statements**  
**For the year ended 30th June, 2022**



**1.00 Accounting Policies:**

**1.01 Basis of Accounting:**

The Financial Statements have been prepared on going concern basis under the Generally Accepted

**1.02** The Accounts of this enterprise have been prepared on accrued basis.

**1.03 Presentation of Financial Statement**

The financial statement have been prepared in the form as prescribed by Bangladesh Textile Mills

**1.04 Depreciation Policy:**

The Depreciation on Fixed Assets except land has been calculated on the basis on reducing balance method

Name of Assets	Annual Depreciation Rates.
Vehicles	20%
Furniture & Fixture	6%
Road at Mills site	7%
Building & other construction	5%
Other construction	15%
Plant & Machinery	10%
Power house Plant & Machinery	10%
Medical Instrument & Other Equipment	15%
Other Machineries Equipment	20%
Post Office/Sales center Kachia Quarter	50%

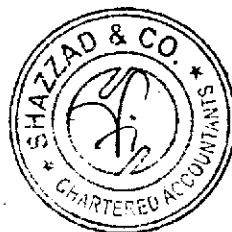
**1.05 Value of Inventory**

The basis of valuation of inventories were as follows

Raw Materials	At cost Price
Finished Goods	At Cost of selling price whichever is lower
Work in Goods	Average raw materials cost
Stores and Spares	At Average cost
Spares in Transit	At cost Price

**1.06 Taxation:**

Provision for income tax is begin made on the basis of profit for the period at the rate prescribed/fixed up by government through act. Rajshahi textile mills incurred loss during the year under audit. The management decided that no tax provision in necessary for this year.



**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**

**SHAZZAD**

Particulars	Original Cost as on 30.06.2021	Add: During the Period 2021-2022	Adjust During the Period 2021-2022	Total as on 30.06.2022	W.D.F before cha. Depreciation	W.D.F Total	Rate of Dep.	Depreciation Period 01.07.2021 - 30.06.2022	Total Depreciation Up to 30.06.2022	W.D.F as on 30.06.2022
1	2	3	4	5=2+3+4	6	7=(5-6)	8	9=(7*8)	10=(6+9)	11=(5-11)
Land & Land Development :	-	-	-	-	-	-	-	-	-	-
Land & Land Development	920,160	-	-	920,160	-	920,160	-	-	-	920,160
Roads & Culverts	1,150,425	-	-	1,150,425	1,091,645	58,780	7%	4,115	1,095,760	5
Building & Other Construction	-	-	-	-	-	-	-	-	-	-
Factory Building	22,926,652	-	-	22,926,652	20,072,043	2,854,609	5%	1,42,730	20,214,773	2,7
Boundary Wall & Drain	1,523,508	-	-	1,523,508	1,350,249	173,259	5%	8,663	1,358,912	16
Other Building	3,025,007	-	-	3,025,007	2,021,945	1,003,062	2.5%	25,077	2,047,022	97
Office Building	719,423	-	-	719,423	637,518	81,905	5%	4,095	641,613	7
Residential Building	10,922,718	-	-	10,922,718	7,060,868	3,861,849	2.5%	96,546	7,157,415	3,7
Godown	1,912,139	-	-	1,912,139	1,639,644	272,495	5%	13,625	1,653,269	25
Other Godown	654,832	-	-	654,832	572,672	82,160	5%	4,108	576,780	7
Other Mach. Shade	200,279	-	-	200,279	200,279	0	50%	0	200,279	7
Other Const. Building	4,932,754	-	-	4,932,754	4,708,848	223,906	7.5%	16,793	4,725,641	20
Other Building	1,181,810	-	-	1,181,810	928,148	253,662	5%	12,683	940,831	22
Plant & Machinery :	-	-	-	-	-	-	-	-	-	-
Factory Plant & Machinery	127,209,767	-	-	127,209,767	114,698,957	12,510,810	10%	1,251,081	115,950,038	11,25
Office Equipment	350,403	-	-	350,403	328,179	22,223	15%	3,334	331,513	1
Other Machinery	2,490,608	-	-	2,490,608	2,410,868	79,740	10%	7,974	2,418,842	1
Operating Equipments	297,542	-	-	297,542	297,538	3	25%	1	297,539	1
Sundry Assets :	-	-	-	-	-	-	-	-	-	-
Transport & vehicles	703,818	-	-	703,818	703,801	17	20%	3	703,805	3
Furniture & Fixture	683,839	-	-	683,839	623,960	59,879	6%	3,593	627,553	3
Sundry Assets	399,663	-	-	399,663	398,540	1,123	15%	168	398,708	3
Total :	182,205,346	-	-	182,205,346	159,745,702	22,459,644	-	1,594,589	161,340,291	20,8
Previous Year :	181,758,736	446,610	-	182,205,346	158,045,419	23,713,317	-	1,700,283	159,745,702	22,4

Head of Accounts

Manager



*Handwritten signature and date 12/8/22*

*Handwritten signature and date 12/8/22*

**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**

**Note : 3.00 Schedule of other Assets:**

TK.

**Note : 4. Inventories :**

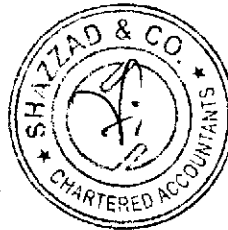
Particulars	2021-2022	2020-2021
Store & spares (Note-4.01)	3,083,945	3,083,945
<b>Total :</b>	<b>3,083,945</b>	<b>3,083,945</b>

**Note : 4.01 Inventories :**

Particulars	2021-2022	2020-2021
Stores & Spares (Note _ 4.02)	3,083,945	3,083,945
Finished Yarn Stock	-	-
<b>Total :</b>	<b>3,083,945</b>	<b>3,083,945</b>

**Note : 4.02. Sub - Schedule of Stores & Spares :**

Particulars	Opening balance	Purchase	Total
Construction materials	4,404		4,404
Fuel & Lubricants	66,449	-	66,449
General hardware	47,351		47,351
Loss Tools	6,715		6,715
Printing & Stationery	334	-	334
Mechanical equipment & Spares	2,514,636	-	2,514,636
Electricity Supply	323,277	-	323,277
Packing materials	84,082		84,082
Medical supply	31,158		31,158
Others	5,539	-	5,539
<b>Grand Total :</b>	<b>3,083,945</b>	<b>-</b>	<b>3,083,945</b>



**Rajshahi Textile Mills**  
**Nawdapara, Sopura, Rajshahi.**

**Note : 5.00 Debtors :**

Particulars	2021-2022	2020-2021
Trade Debtors	523,592	523,592
<b>Total :</b>	<b>523,592</b>	<b>523,592</b>

**Note : 5.01 Schdule of Trade Debtors :**

Particulars	2021-2022	2020-2021
PDB Rajshahi	923	923
Jamuna Oil Co. Ltd.	5,955	5,955
Agrani Bank Ltd.	13,552	13,552
M.H. Traders	1,162	1,162
Advocate Haider Ali	2,000	2,000
S.S Steel & Machinery (E/M)	500,000	500,000
<b>Total :</b>	<b>523,592</b>	<b>523,592</b>

**Note : 5.02 Schdule of Sundry Debtors : Nill**

**Note : 6.00 Schedule of Advance, Deposit and Prepayment :**

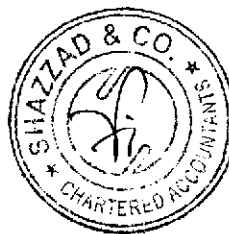
Particulars	2021-2022	2020-2021
01 Advance Against Salary and Wages	99,717.00	99,717.00
02 Advance Against Purchase	18,383.00	18,383.00
03 Advance Against TA/DA	8,940.00	8,940.00
04 Advance Against Others	12,120.00	12,120.00
05 Advance Against Cash Deposit Custom Duty	10,800.00	10,800.00
06 Advance Against L.C Margin/Other Deposit	1,000.00	1,000.00
<b>Total :</b>	<b>150,960.00</b>	<b>150,960.00</b>



**Rajshahi Textile Mills**  
**Nawdapara. Sopura, Rajshahi.**  
**For the Year Ended 30th June 2022.**

**Note : 6.01 Shedule of Advance Against Salary & Wages**

NAME	DEG.	2021-2022	2020-2021
" Omar Ali	SUPERVISOR	4,900.00	4,900.00
" Shamsul Alam	TIPIST	6,000.00	6,000.00
" Abdul Halim	SG.	3,717.00	3,717.00
" Mathia Biswas	CLEANER	500.00	500.00
" Shidul Islam	811	61,600.00	61,600.00
Mrs. Laila Begum	467	2,000.00	2,000.00
" Doli Begum	DS	1,700.00	1,700.00
" Shirin	"	1,000.00	1,000.00
Mr. Shamsuddin	561	1,000.00	1,000.00
" Monjur Hossain	28	1,000.00	1,000.00
" Abdur Rashid	35	700.00	700.00
" Mokbur Hossain	122	2,000.00	2,000.00
" Kousar Hossain	466	1,100.00	1,100.00
" Jalaluddin	01	2,000.00	2,000.00
Mrs. Shahana Begum	551	500.00	500.00
Mr. Morsadul Islam	ELECTICIAN	4,000.00	4,000.00
Mrs. Rajana Begum	315	3,000.00	3,000.00
Mrs. Shahana	216	3,000.00	3,000.00
<b>Total :</b>		<b>99,717.00</b>	<b>99,717.00</b>



**Rajshahi Textile Mills**  
Nawdapara, Sopura, Rajshahi.  
For the Year Ended 30th June 2022.

**Note : 6.02 Shedule of Advance Purchase**

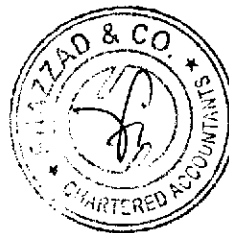
NAME	DEG.	2021-2022	2020-2021
" Kazi Ekramul Hoque	Jr. CLERK	17,383.00	17,383.00
"Ariful Islam	Asstt. Acc. Officer	1,000.00	1,000.00
<b>Total :</b>		<b>18,383.00</b>	<b>18,383.00</b>

**Note : 6.03 Shedule of Advance TA/DA**

NAME	DEG.	2021-2022	2020-2021
Mr. Shaidul Islam	811	8,940.00	8,940.00
<b>Total :</b>		<b>8,940.00</b>	<b>8,940.00</b>

**Note : 6.04 Shedule of Other Advance**

NAME	DEG.	2021-2022	2020-2021
" Abdul Kader	S. INSP.	-	-
" Motatab Khan	A.A.O	1,347.00	1,347.00
" Jalaluddin	Jr. CLERK	2,141.00	2,141.00
"Ariful Islam	Asstt. Acc. Officer	403.00	403.00
" Shaidul Islam	811	8,229.00	8,229.00
<b>Total :</b>		<b>12,120.00</b>	<b>12,120.00</b>



**Note : 7.00 Inter Mills Accounts:**

Name of the Mills	2021-2022	2020-2021
BTMC Runing Mills	2,091,005.00	2,091,005.00
Handover Mills	146,322.00	146,322.00
Closed/Layoff Mills	1,287,822.00	1,287,822.00
Transferred Mill	260,219.00	260,219.00
Sold of Mills	994,070.00	994,070.00
Sales Centre	261,383.00	261,383.00
Lequidated Mills	30,753.00	30,753.00
<b>Total :</b>	<b>5,071,574.00</b>	<b>5,071,574.00</b>

**Note : 7.01 BTMC Running Mills :**

Name of the Mills	2021-2022	2020-2021
Bengal Textile Mills	1,078,397.00	1,078,397.00
Darwani Textile Mills	760,284.00	760,284.00
Sundarban Textile Mills	252,324.00	252,324.00
<b>Total :</b>	<b>2,091,005.00</b>	<b>2,091,005.00</b>

**Note : 7.02 Handover Mills**

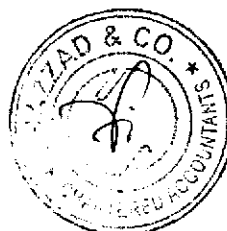
Name of the Mills	2021-2022	2020-2021
Monno Textile Mills	44,664.00	44,664.00
Meghna Textile Mills	46,784.00	46,784.00
Dahka Cotton Mills	47,169.00	47,169.00
Luxminarayon Cotton Mills	7,705.00	7,705.00
<b>Total :</b>	<b>146,322.00</b>	<b>146,322.00</b>

**Note : 7.03 Closed/ Lay off Mills:**

Name of the Mills	2021-2022	2020-2021
Kurigram Textile Mills	160,877.00	160,877.00
Ahmed Bawani Textile Mills	140,392.00	140,392.00
Puncbibi Textile Mills	875,248.00	875,248.00
Tangail Cotton Mills	-	-
Khulna Textile Mills	69,181.00	69,181.00
Magura Textile Mills	42,124.00	42,124.00
<b>Total :</b>	<b>1,287,822.00</b>	<b>1,287,822.00</b>

**Note : 7.04 Transferred Mills:**

Name of the Mills	2021-2022	2020-2021
Goalonda Textile Mills	5,632.00	5,632.00
Alhaj Textile Mills	223,121.00	223,121.00
Kustia Cotton Mills	2,814.00	2,814.00
Joba Textile Mills	5,964.00	5,964.00
Sirajgong Textile Mills	7,409.00	7,409.00
Pahartoli Textile Mills	1,280.00	1,280.00
Eagal Star Cotton Mills	8,311.00	8,311.00
Chittagong Textile Mills	5,688.00	5,688.00
<b>Total :</b>	<b>260,219.00</b>	<b>260,219.00</b>





**Note : 7.05 Sold Out Mills :**

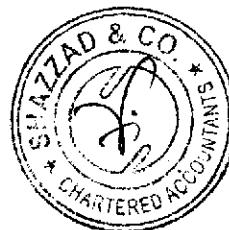
Name of the Mills	2021-2022	2020-2021
Barisal Textile Mills	261,245.00	261,245.00
Zinnat Textile Mills	599,453.00	599,453.00
Kohinoor Textile Mills	30,160.00	30,160.00
Madaripur Textile Mills	4,141.00	4,141.00
Kokil Textile Mills	21,521.00	21,521.00
Sharmin Textile Mills	41,260.00	41,260.00
Noakhali Textile Mills	36,290.00	36,290.00
<b>Total :</b>	<b>994,070.00</b>	<b>994,070.00</b>

**Note : 7.06 Sales Center :**

Name of the Mills	2021-2022	2020-2021
Bastra Samver, Pabna	10,465.00	10,465.00
Bastra Samver, Shahebbazar	36,037.00	36,037.00
Bastra Samver, Shahjadpur	4,368.00	4,368.00
Bastra Samver, Natore	71,126.00	71,126.00
Bastra Samver, Rajshahi	139,387.00	139,387.00
<b>Total :</b>	<b>261,383.00</b>	<b>261,383.00</b>

**Note : 7.07 Liquidated Mills :**

Name of the Mills	2021-2022	2020-2021
Orien Textile Mills	30,753.00	30,753.00
<b>Total :</b>	<b>30,753.00</b>	<b>30,753.00</b>

**Note : 8.00 BTMC Current Account:**

**Note : 9.00 Cash & Bank Balance :**

Particulars	2021-2022	2020-2021
<b>Cash in Hand:</b>		
Cash in Hand (Office)	4,572.00	22,446.00
<b>Total :</b>	<b>4,572.00</b>	<b>22,446.00</b>
<b>Cash at Bank :</b>		
Janata Bank-C.D.No.01	2,889,334.00	827,619.00
Janata Bank-STD.No.01	2,278.97	202,449.70
Janata Bank-C.D.No.678	9,947.00	10,637.00
Agrani Bank-STD.No.4996	2,362.29	2,362.29
Prime Bank-STD.No.470	1.76	855.81
Sonali Bank-C.D.No.498	681,679.50	190,841.00
<b>Sub-Total :</b>	<b>3,585,603.52</b>	<b>1,234,764.80</b>
<b>Total :</b>	<b>3,590,175.52</b>	<b>1,257,210.80</b>
Primer Bank-F.D.R	1,100,000.00	900,000.00
<b>Grand Total :</b>	<b>4,690,175.52</b>	<b>2,157,210.80</b>

**Note : 10.00 Cash Credit/Bank O.D. : Nil**

**Note : 11.00 Sundry creditors for Goods & Expenses :**

Particulars	2021-2022	2020-2021
Goods	355,923	355,923.00
Electricity	2,929,506	2,929,506.00
Salaries/Wages Clering A/C.	1,494,601	1,003,872.00
Audit Fees	69,525	67,025.00
Advocate Bill	43,500	43,500.00
Group Insurance	-	47,552.00
Sundry Creditors for Others	567,112	612,442.00
<b>Total :</b>	<b>5,460,167</b>	<b>5,059,820.00</b>

**Note : 11.01 Sundry Creditors for Goods :**

Particulars	2021-2022	2020-2021
M/S.A.B.Siddique	35,780.00	35,780.00
M/S.Hamim Construction	43,360.00	43,360.00
M/S.Shahnewaz & Co.	82,432.00	82,432.00
M/S.Bright Iuper Ltd.	200.00	200.00
M/S.Nasir uddin S/C	54,241.00	54,241.00
M/S. Karnafully Rayon & Che.	19,105.00	19,105.00
M/S.Marija Tayof Hossain	1,704.00	1,704.00
M/S. Shahjahan Ali	2,533.00	2,533.00
M/S. Nasir Uddin S.G	100.00	100.00
M/S. Nepun, Rajshahi	-	-
M/S. Shahnewaz & Co.	115,000.00	115,000.00
M/S. trade Focus Ltd.	1,093.00	1,093.00
M/S. ICI (BD) Ltd.	375.00	375.00
<b>Total:</b>	<b>355,923.00</b>	<b>355,923.00</b>

**Note : 11.02 Audit Fees :**

Particulars	2021-2022	2020-2021
AB Shaha & co.	15,492.00	15,492.00
Rahman Qushem & co.	12,733.00	12,733.00
A. Motin & co.	1,800.00	1,800.00
Hossen Delwar & co.	27,000.00	27,000.00
Ata Khan & co.	12,500.00	10,000.00
<b>Total :</b>	<b>69,525.00</b>	<b>67,025.00</b>



**Note : 11.03 Sundry Creditors for Others :**

Particulars	2021-2022	2020-2021
M/S. T & T	36,561.00	36,561.00
Trade Exchange (C & E)	235,965.00	235,965.00
The Daily Jugantor	49,950.00	49,950.00
The Daily Sun	6,966.00	6,966.00
The Daily Vorer Kagoj	28,350.00	28,350.00
The Daily New Age	33,061.00	78,391.00
The Daily Itteafak	27,945.00	27,945.00
Md. Arshed Ali, ACA	148,314.00	148,314.00
<b>Total :</b>	<b>567,112.00</b>	<b>612,442.00</b>

**Note : 12.00 Liabilities for Taxes & Duties :**

Particulars	2021-2022	2020-2021
VAT & Source Tax	53,356	43,441.00
Turn Over Tax	358,135	358,135.00
City Corporation Tax	32,574,356	29,607,196.00
A.I.T	21,638	21,471.00
<b>Total :</b>	<b>33,007,485</b>	<b>30,030,243.00</b>

**Note : 13.00 Schedule of Inter Mills Accounts :**

Name of the Mills	2021-2022	2020-2021
BTMC Running Mills	6,652,393.00	6,652,393.00
Transferred Mill	3,059,197.00	3,059,197.00
Sold out Mills	41,561.00	41,561.00
Sales Centre	62,933.00	62,933.00
Closed/Layoff Mills	19,636,524.00	19,636,524.00
Lequidate Mills	103,623.00	103,623.00
Handover Mills	99,788.00	99,788.00
<b>Total :</b>	<b>29,656,019.00</b>	<b>29,656,019.00</b>

**Note : 13.01 Schedule of BTMC Running Mills :**

Name of the Mills	2021-2022	2020-2021
Amin Textile Mills	6,017,765.00	6,017,765.00
Rangamati Textile Mills	634,628.00	634,628.00
<b>Total :</b>	<b>6,652,393.00</b>	<b>6,652,393.00</b>

**Note : 13.02 Schedule of Transferred Mills :**

Name of the Mills	2021-2022	2020-2021
Bogra Cotton Mills	166,199.00	166,199.00
Calico Cotton Mills	12,090.00	12,090.00
Habibur Rahman Textile	467.00	467.00
Kashem Cotton Mills	3,107.00	3,107.00
Kustia Textile Mills	734,178.00	734,178.00
Raj Textile Mills	2,127,605.00	2,127,605.00
Chittagong Textile Mills	4,112.00	4,112.00
Jolil Textile Mills	5,403.00	5,403.00
Mowla Cotton Mills	6,036.00	6,036.00
<b>Total :</b>	<b>3,059,197.00</b>	<b>3,059,197.00</b>

**Note : 13.03 SCHEDULE OF SOLD OUT MILLS :**

Name of the Mills	2021-2022	2020-2021
Kishorgong Textile Mills	16,860.00	16,860.00
Engineering Textile Mills	2,369.00	2,369.00
Satrang Textile Mills	22,332.00	22,332.00
<b>Total :</b>	<b>41,561.00</b>	<b>41,561.00</b>

**Note : 13.04 SCHEDULE OF SALES CENTER :**

Name of the Mills	2021-2022	2020-2021
Bastra Samver, Santahar	21,167.00	21,167.00
Bastra Samver, Naogaon	41,766.00	41,766.00
<b>Total :</b>	<b>62,933.00</b>	<b>62,933.00</b>



**Note : 13.05 SCHEDULE OF CLOSED/LAYOFF MILLS :**

Name of the Mills	2021-2022	2020-2021
Sylhet Textile Mills	136,064.00	136,064.00
Valika Woolen Mills	31,700.00	31,700.00
Dinajpur Textile Mills	18,482.00	18,482.00
Dost Textile Mills	2,133,506.00	2,133,506.00
Qudria Textile Mills	25,244.00	25,244.00
R.R. Textile Mills	17,030,548.00	17,030,548.00
Tangail Cotton Mills	260,980.00	260,980.00
<b>Total :</b>	<b>19,636,524.00</b>	<b>19,636,524.00</b>

**Note : 13.06 SCHEDULE OF LIQUIDATED MILLS :**

Name of the Mills	2021-2022	2020-2021
Chisty Textile Mills	14,156.00	14,156.00
Bangladesh Textile Mills	89,467.00	89,467.00
<b>Total :</b>	<b>103,623.00</b>	<b>103,623.00</b>

**Note : 13.07 SCHEDULE OF HAND OVER MILLS :**

Name of the Mills	2021-2022	2020-2021
Olympia Textile Mills	76,752.00	76,752.00
The Natinoal Cotton Mills	23,036.00	23,036.00
<b>Total :</b>	<b>99,788.00</b>	<b>99,788.00</b>

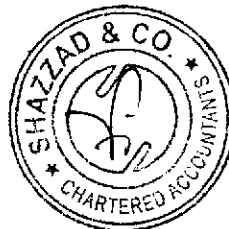
**Note : 14.00 SCHEDULE OF CURRENT ACCOUNT :**

Name of the Mills	2021-2022	2020-2021
Import A/C	100,645,360.00	100,645,360.00
Head Office A/C.	113,234,564.12	103,003,991.62
Shipping Office A/C.	(75,928.39)	(75,928.39)
Testing Fee (BTMC)	608,500.00	608,500.00
TIDC	(80.00)	(80.00)
<b>Total :</b>	<b>214,412,415.73</b>	<b>204,181,843.23</b>

**Note : 14.00 (A) Govt. Loan throw BTMC :**

The following break up are given in Schedul A

Particulars	2021-2022	2020-2021
Salary & Wages	386,162,161	375,510,415.00
P.F.	1,629,280	1,585,920.00
Wages & Commission	18,733,000	18,188,864.00
Death & Retirement	3,861,785	3,752,998.00
Electricity	42,447,978	41,183,968.00
Option	434,462,238	420,894,881.00
<b>Total :</b>	<b>887,296,442</b>	<b>861,117,046.00</b>



SCHEDULE-A							Previous Year	
Particulars	Principal			Interest				
	Opening balance 01.07.2021	Adjustment During the Period 2021-2022	Add. During the Period	Sub - Total	Opening balance 01.07.2021	Adjustment During the Period 2021-2022		Add. During the Period 2021-2022
1	2	3	4=(2+3)	5	6	7=(5+6)	8=(4+7)	9
Salaries & Wages	135,733,047	-	135,733,047	239,777,368	10,651,746	250,429,114	386,162,161	375,510,415
P. F.	542,000	-	542,000	1,043,920	43,360	1,087,280	1,629,280	1,585,920
Wages & Commission	6,801,702	-	6,801,702	11,387,162	544,136	11,931,298	18,733,000	18,188,864
Death & Retirement	1,359,840	-	1,359,840	2,393,158	108,787	2,501,945	3,861,785	3,752,998
Electricity	18,274,000	-	18,274,000	22,909,968	1,264,010	24,173,978	42,447,978	41,183,968
Option	176,834,214	-	176,834,214	244,060,667	13,567,357	257,628,024	434,462,238	420,894,881
<b>Total :</b>	339,544,803	-	339,544,803	521,572,243	26,179,396	547,751,639	887,296,442	861,117,046



**Rajshahi Textile Mills**  
Nawdapara, Sopura, Rajshahi.



<b>Note : 15.00 SCHEDULE OF LIABILITIES FOR OTHER FINANCE :</b>		
<b>Name of the Mills</b>	<b>2021-2022</b>	<b>2020-2021</b>
Advance Against Sales	55,976.00	55,976.00
Security & Other deposit	962,762.00	982,902.00
Provident Fund	770,725.00	2,082,513.00
Welfare Fund	927,776.00	927,776.00
W.P.P.F.	42,960.00	42,960.00
<b>Total :</b>	<b>2,760,199.00</b>	<b>4,092,127.00</b>

**Note : 15.01 Sub-Schedule of Advance against Sales as on 30.06.2022**

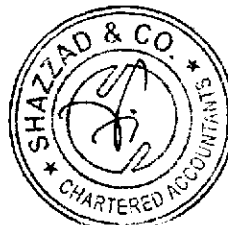
<b>Particulars</b>	<b>2021-2022</b>	<b>2020-2021</b>
" Khairul Alam, Pabna	508.00	508.00
" Shakel Akter	1,401.00	1,401.00
" Rajshahi Kandria Somobay Samiti	2,344.00	2,344.00
" Mali Traders N. gong	6,360.00	6,360.00
" Mahamud Cotton	11,440.00	11,440.00
" Oriental United	3,354.00	3,354.00
" Shitolokkha Enterprise	30,569.00	30,569.00
<b>Total :</b>	<b>55,976</b>	<b>55,976.00</b>

**Note : 15.02 Security & Other Deposits :**

<b>Particulars</b>	<b>2021-2022</b>	<b>2020-2021</b>
M/S. Trade Exchange	600,000.00	600,000.00
" T.C.B. Rajshahi	192,600.00	192,600.00
" Agro Link BD	71,172.00	71,172.00
Samsul Alam	-	18,000.00
Right Agro	13,610.00	32,570.00
M/S. Sowpno Confectionary	58,560.00	58,560.00
M/S. Mobarak Tredras	10,000.00	10,000.00
Mukto Enterprise	16,820.00	-
<b>Total :</b>	<b>962,762</b>	<b>982,902.00</b>

**Note : 15.03 Schedule of W.P.P. Fund :**

<b>Particulars</b>	<b>2021-2022</b>	<b>2020-2021</b>
01. Opening balance as on 1st. Quarterly	42,960.00	42,960.00
<b>Total :</b>	<b>42,960.00</b>	<b>42,960.00</b>



**Rajshahi Textile Mills**  
Nawdapara, Sopura, Rajshahi.  
Schedule of Long Term Loan As on 30.06.2022

Note : 16.00 Schedule of Long Term Loan As on 30.06.2022

Particulars	Principal Loan					Interest				Grand Total	Account paid by the Mills up to	Balance as on 30.06.2022
	Payable to loan giving agency (Net Yet Due)	Payable to BTMC	Payable to Govt.	Sub - Total	Total	Interest on principal Net Yet due	Interest of overdue loan payable to BTMC	Interest on overdue loan payable to Govt.	Sub - Total	Total		
	2	3	4	5=(3+4)	6=(2+5)	7	8	9	10=(8+9)	11=(7+10)	12=(6+11)	14=(12-13)
I.D.B.I Credit (2.00 crore)	126,558.00	542,176.93	-	542,176.93	668,734.93	47,719.00	422,535.75	-	422,535.75	470,254.75	1,138,989.68	520,599.00
I.D.B.I Credit (4.00 crore)	-	128,363.79	176,913.27	305,277.06	305,277.06	-	93,242.19	35,225.52	128,467.71	128,467.71	433,744.77	140,914.00
I.T.M.C Credit (6.00 crore)	-	19,118,284.07	38,748,914.62	57,867,198.69	57,867,198.69	-	15,006,852.10	8,377,232.99	23,384,085.09	23,384,085.09	81,251,283.78	17,931,814.00
I.D.A. (1477 BD)	-	-	-	-	-	-	76,824.00	-	76,824.00	76,824.00	76,824.00	-
A.D.P Loan	-	-	415,484.00	415,484.00	415,484.00	-	12,159,340.00	602,597.00	12,761,937.00	12,761,937.00	13,177,421.00	-
Debiture	-	2,663,700.00	-	2,663,700.00	2,663,700.00	-	9,264,341.00	-	9,264,341.00	9,264,341.00	11,928,041.00	-
Total	126,558.00	22,452,524.79	39,341,311.89	61,793,836.68	61,920,394.68	47,719.00	37,023,135.04	9,015,055.51	46,038,190.55	46,085,909.55	108,006,304.23	18,593,327.00
												89,412,977.23



**Rajshahi Textile Mills**  
Nawdapara, Sopura, Rajshahi.

**Note : 17.00 Other Deferred Liabilities :**

Particulars	2021-2022	2020-2021
Provision For Gratuity	10,042,740.00	7,347,460.00
<b>Total :</b>	<b>10,042,740.00</b>	<b>7,347,460.00</b>

**Note : 17.01 Other Provision for Gratuity :**

Particulars	2021-2022	2020-2021
Opening balance	7,347,460.00	6,054,520.00
Add: Provision during the Year	343,000.00	296,860.00
<b>Total :</b>	<b>7,690,460.00</b>	<b>6,351,380.00</b>
<b>Less :Payment during the year</b>	<b>4,299,446.00</b>	<b>1,787,844.00</b>
Less: Adjusment during the year A. Kader	-	100,401.00
Add: Adjusment during the year	6,651,726.00	2,884,325.00
<b>Closing balance :</b>	<b>10,042,740.00</b>	<b>7,347,460.00</b>

**Note :18.00 Share Capital Fund as on 30.06.2022 : Nil**

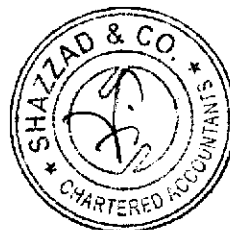
**Note : 19.00 Schedule of Reserve as on 30.06.2022: Nil**

**Fund Account**  
(Govt. Contribution to Equity)

**Note : 20.00 Schedule of Govt. Contribution to Equity as on 30.06.2022 :**

**B.A.D.P. Converted to Equity :**

Particulars	2021-2022	2020-2021
Opening balance as on 30.06.2022	113,961,000.00	113,961,000
<b>Total :</b>	<b>113,961,000.00</b>	<b>113,961,000</b>



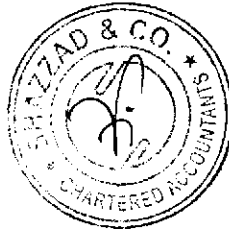


**Note : 20.00 (A) Govt. Grant (Option) :**

Particulars	2021-2022	2020-2021
Opening Balance	6,582,281.00	6,582,281.00
<b>Total :</b>	<b>6,582,281.00</b>	<b>6,582,281.00</b>

**Note : 21.00 Sales of Yarn : Nill**

**Note : 22.00 :Sales of Cloth: Nill**



**Note : 23.00 :Other Sales/ Income: Nill**