

**HALF YEARLY FINANCIAL STATEMENTS (UN-AUDITED)  
FOR THE HALF YEAR ENDED 31ST DECEMBER, 2019.**

**OF**

**SONALI PAPER & BOARD MILLS LIMITED.  
51, CENTRAL ROAD, DHANMONDI, DHAKA-1205.**



**Sonali Paper & Board Mills Limited**  
**Head Office: 51, Central Road, Dhanmondi, Dhaka-1205**  
**Statement of Financial Position (Un-audited)**  
**As at 31st December, 2019**


Particulars	Note	Amount in Taka 31st December 2019	Amount in Taka 30th June 2019
<b>ASSETS</b>			
<b>Non-Current Assets:</b>			
Property, Plant and Equipment	3.00	5,806,643,173	5,791,474,979
		5,806,643,173	5,791,474,979
<b>Current Assets :</b>			
Inventories	4.00	441,419,871	596,860,331
Trade and other Receivables	5.00	228,462,550	319,782,979
Advance, Deposit & Prepayments	6.00	97,214,397	166,184,770
Cash & Cash Equivalents	7.00	22,458,371	74,175,197
		93,284,553	36,717,385
<b>TOTAL ASSETS</b>		<b>6,248,063,044</b>	<b>6,388,335,310</b>
<b>SHAREHOLDERS' EQUITY AND LIABILITIES</b>			
<b>Share Holders' Equity and Reserve</b>			
Share Capital		5,125,451,420	5,096,137,536
Revaluation Reserve on Non-Current Assets		151,263,500	151,263,500
Retained Earnings		4,927,446,858	4,927,446,858
		46,741,062	17,427,178
<b>Non-Current Liabilities:</b>			
Long Term Bank Loan (Secured)	8.00	342,006,421	369,142,506
Deferred Tax Liability	9.00	42,176,632	68,162,379
		299,829,789	300,980,127
<b>Current Liabilities:</b>			
Short Term Bank Loan (Secured)	10.00	780,605,203	923,055,269
Current Portion of Long Term Bank Loan		616,001,794	785,323,792
Trade and other Payables	11.00	73,210,788	73,210,788
		91,392,621	64,520,689
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>6,248,063,044</b>	<b>6,388,335,310</b>
<b>Net Assets Value (NAV) Per Share</b>		<b>338.84</b>	<b>336.90</b>

The annexed notes 1 to 18 form an integral part of these Financial Statements.

Dated: Dhaka, January 28, 2019

  
**Chief Financial Officer**

  
**Company Secretary**

  
**Director**

  
**Managing Director & CEO**



## Sonali Paper & Board Mills Limited

### Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the half year ended 31st December, 2019.

Particulars	Notes	01 July 2019 to 31 Dec 2019	01 July 2018 to 31 Dec 2018	01 Oct 2019 to 31 Dec 2019	01 Oct 2018 to 31 Dec 2018
Gross Sales	12.00	919,925,206	931,431,552	509,439,218	522,048,700
Value Added Tax		(54,354,023)	(69,543,247)	(28,948,315)	(38,246,172)
<b>Net Sales</b>		<b>865,571,183</b>	<b>861,888,305</b>	<b>480,490,903</b>	<b>483,802,528</b>
Cost of Sales	13.00	(709,892,602)	(711,957,768)	(394,457,867)	(403,172,359)
<b>Gross Profit</b>		<b>155,678,581</b>	<b>149,930,537</b>	<b>86,033,036</b>	<b>80,630,169</b>
<b>Operating Expenses:</b>		<b>(67,748,327)</b>	<b>(68,171,102)</b>	<b>(33,560,986)</b>	<b>(39,199,778)</b>
Administrative Expenses	14.00	(61,687,067)	(61,019,209)	(30,989,493)	(35,259,454)
Selling and Distribution Expenses	15.00	(6,061,260)	(7,151,893)	(2,571,493)	(3,940,324)
<b>Profit from Operations</b>		<b>87,930,254</b>	<b>81,759,435</b>	<b>52,472,050</b>	<b>41,430,391</b>
Finance Cost	16.00	(46,906,454)	(35,514,134)	(29,703,880)	(11,578,958)
Other Income	17.00	118,493	106,456	118,493	106,456
<b>Profit before W.P.P.F</b>		<b>41,142,293</b>	<b>46,351,757</b>	<b>22,886,663</b>	<b>29,957,889</b>
Workers Profit Participation Fund @ 5%		(2,057,115)	(2,317,588)	(1,144,334)	(2,317,588)
<b>Profit before Tax</b>		<b>39,085,178</b>	<b>44,034,169</b>	<b>21,742,329</b>	<b>27,640,301</b>
Provision for Income Tax	18.00	(9,771,295)	(11,587,939)	(5,435,583)	(7,489,472)
<b>Total Income for the Period</b>		<b>29,313,884</b>	<b>32,446,230</b>	<b>16,306,746</b>	<b>20,150,829</b>
Earnings Per Share		1.94	2.15	1.08	1.33
Earnings Per Share (Diluted)		1.76			

The annexed notes 1 to 18 form an integral part of these Financial Statements.



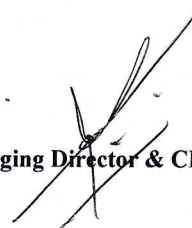
Chief Financial Officer



Company Secretary

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Director



Managing Director & CEO



**Sonali Paper & Board Mills Limited**  
**Statement of Changes in Equity (Un-audited)**  
**For the half year ended 31st December, 2019.**

Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total Taka
As at June 30, 2019	151,263,500	4,927,446,858	17,427,178	5,096,137,536
Net Profit 01 July to 31st Dec, 2019	-	-	29,313,884	29,313,884
<b>As at 31st December, 2019</b>	<b>151,263,500</b>	<b>4,927,446,858</b>	<b>46,741,062</b>	<b>5,125,451,420</b>

**Statement of Changes in Equity (Un-audited)**  
**For the half year ended 31st December, 2018.**

Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total Taka
As at June 30, 2018	151,263,500	4,927,446,858	(46,002,269)	5,032,708,089
Net Profit 01 July to 31st Dec, 2018	-	-	32,446,229	32,446,229
<b>As at 31st December, 2018</b>	<b>151,263,500</b>	<b>4,927,446,858</b>	<b>(13,556,040)</b>	<b>5,065,154,318</b>

The annexed notes 1 to 18 form an integral part of these Financial Statements.



Chief Financial Officer



Company Secretary



Director



Managing Director & CEO



**Sonali Paper & Board Mills Limited**  
**Statement of Cash Flows (Un-audited)**  
**For the half year ended 31st December, 2019**

	Amount in Tk 31st December 2019	Amount in Tk 31st December 2018
<b>A. Cash Flow From Operating Activities:</b>		
Cash Received from Customer	988,895,579	839,008,249
Paid to Suppliers & Other Expenses	(610,789,095)	(811,634,293)
Paid for Administrative Expenses	(29,630,774)	(61,019,209)
Paid for Selling Expenses	(6,061,260)	(7,151,893)
Advance, Deposit & Prepayments	57,342,973	(39,747,220)
VAT Paid	(48,243,915)	(70,319,600)
Income Tax Paid	(5,626,147)	(1,580,010)
Net Cash Flow from Operating Activities	<u>345,887,361</u>	<u>(152,443,976)</u>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Property, Plant and Equipment	(47,224,487)	(20,815,314)
Bank Interest Income	118,493	106,456
Net Cash used in investing Activities	<u>(47,105,994)</u>	<u>(20,708,858)</u>
<b>C. Cash Flow From Financing Activities</b>		
Long Term Bank Loan Received/(Refund)	(25,985,747)	(27,122,580)
Short Term Bank Loan Received/(Refund)	(169,321,998)	248,109,412
Finance Cost	(46,906,454)	(35,514,134)
Net Cash Flow From Financing Activities	<u>(242,214,199)</u>	<u>185,472,698</u>
D. Net Cash inflow/(outflow) for the Period (A+B+C)	56,567,168	12,319,864
E. Opening Cash and Cash Equivalents	36,717,385	45,224,744
F. Closing Cash and Cash Equivalents (D+E)	<u>93,284,553</u>	<u>57,544,608</u>
<b>Net Operating Cash Flow Per Share</b>	<b>22.87</b>	<b>(10.08)</b>

The annexed notes 1 to 18 form an integral part of these Financial Statements.



Chief Financial Officer



Company Secretary





Director



Managing Director & CEO

**Sonali Paper & Board Mills Limited**  
**Notes to the Interim Financial Statements (Un-audited)**  
**For the half year ended 31st December 2019**

**1.00 About the Entity**

**1.01 Incorporation and Background of the Company**

Sonali Paper & Board Mills Ltd. was incorporated vide registration no C-5576/134 in Bangladesh in the year 1978 under Companies Act, 1913 as a Public Limited Company. The shares of the company are listed with Dhaka Stock Exchange Limited.

The registered office of the Company is Located at House No # 51, Central Road, Dhanmondi, Dhaka-1205. The Industrial Unit is situated at Jatramura, Tarabo, Rupgonj, Narayangonj.

**1.02 Nature of Business Activities**

The principal activities of the company are Manufacturing & Marketing of Media, Liner, Simplex, Duplex Board Paper and Quality Writing Papers.

**2.00 Significant Accounting Policies**

**2.01 Basis of Preparation of Interim Financial Statements**

These Financial Statements have been prepared in accordance with Bangladesh Accounting Standards (BAS-34) "Interim Financial Reporting" and the Securities and Exchanges Rules 1987. These Interim Financial Statements should be read in conjunction with the Financial Statements for the year ended 30 June, 2019 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information.

The accounting policies used are consistent with those used in Annual Financial Statements. The Company followed principal accounting policies including Bangladesh Accounting Standards consistly. The Presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparative figures have been re-classiified, extended or consized from the previously reported Interim Financial Statements to take into account any presentational changes made in the Annual Financial Statements or in these Interim Financial Statements.

**2.02 Inventories**

Inventories comprise of Raw Materials, Work in Progress, Finished Goods, and Spare Parts. Inventories are valued at the lower of cost and net realizable value in accordance with BAS-2. Cost comprises invoice value plus applicable handling charges. Net realizable value is based on estimated selling price less estimated cost to completion and selling expenses.

**2.03 Income Taxes**

**Current Tax:**

Current income tax expense represents the sum of the tax currently payable.

**Deferred Tax:**

Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the financial statement date.



## 2.04 Employees Benefit Scheme

- a) The Company has established an contributory provident fund scheme in accordance with BAS-19. A Board of trustees administers the fund. No part of the fund is included in the asset of the Company.
- b) The Company has two group insurance schemes for its permanent employees, premium for which is being charged to Statement of Profit or Loss and other comprehensive Income.
- c) The company has introduced workers profit participation fund in accordance with chapter 15 under Labour Act 2006 as amended in 2013.

## 2.05 Related Party Transaction

There was no related party transaction during the period.

## 2.06 Use of Estimates and Judgments:

The preparation of Financial Statements requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, income and expenses. Due to inherent uncertainties involved in making estimates actual results may differ from those estimates and under lying assumptions are reviewed on a going concern basis.

## 2.07 Segment Reporting

Since there is no segmented operation & no segment reporting was considered necessary.

## 2.08 Contingent Liabilities

There are contingent Liabilities of Income Tax and with other departments of the Government estimated at Tk. 32,67,39,704 for cases pending in the courts and tribunals.

## 2.09 Reporting Period

The financial statements cover six months from 1st July 2019 to 31st December 2019.

		Amount in Taka 31st December 2019	Amount in Taka 30th June 2019
<b>3.00 Property, Plant and Equipment</b>	<b>Tk.</b>	<b>5,806,643,173</b>	
<b>Cost</b>			
Opening Balance		6,288,491,997	6,223,376,033
Addition during the year		47,224,487	65,115,964
Adjustment during the year		-	-
Closing Balance		6,335,716,484	6,288,491,997
<b>Depreciation</b>			
Opening Balance		497,017,018	436,409,174
Charged during the year		32,056,293	60,607,844
Adjustment during the year		-	-
Closing Balance		529,073,311	497,017,018
<b>Written Down Value</b>		<b>5,806,643,173</b>	<b>5,791,474,979</b>



		Amount in Taka 31st December 2019	Amount in Taka 30th June 2019
<b>4.00 Inventories</b>	<b>Tk.</b>	<b>228,462,550</b>	
The Break-up is as below:			
Raw Materials		166,385,790	252,581,863
Materials-In- Process		9,730,512	9,750,360
Finished Goods		51,995,608	57,301,521
Spare Parts		350,640	149,235
		<b>Total</b>	<b>319,782,979</b>
<b>5.00 Trade and other Receivables</b>	<b>Tk.</b>	<b>97,214,397</b>	
Ageing of the above debtors is as follows;			
Below 30 days		72,883,483	88,847,950
Within 31-60 days		7,683,389	56,623,115
Within 61-90 days		10,622,658	11,525,480
Above 90 days		6,024,867	9,188,225
		<b>Total</b>	<b>166,184,770</b>
<b>6.00 Advance, Deposit &amp; Prepayments</b>	<b>Tk.</b>	<b>22,458,371</b>	
Fixed security deposits		2,492,411	2,492,411
Advance Income Tax		5,626,147	4,640,817
L/C Margin & Goods In Transit		9,655,806	62,254,470
Advance VAT Deposit		626,004	626,004
Salaries & Allowance (Ansar)		590,400	791,612
Security deposits (CDBL)		200,000	200,000
Bank Guarantee Margin		1,005,919	1,005,919
MTDR (Lien with Islami Bank Bangladesh Ltd)		2,261,684	2,163,964
		<b>Total</b>	<b>74,175,197</b>
<b>7.00 Cash &amp; Cash Equivalents</b>	<b>Tk.</b>	<b>93,284,553</b>	
<b>a) Cash at Bank:</b>			
Islami Bank Bangladesh Ltd.		3,687,011	2,898,651
Shahjalal Islami Bank Ltd.		7,686,802	4,399,428
Al- Arafah Islami Bank Ltd.		18,912,841	741,324
National Bank Ltd.		3,260,811	5,207,852
Sonali Bank Ltd.		2,392,820	4,973
Shahjalal Islami Bank Ltd. (Dividend A/C)		5,456	5,456
Dutch Bangla Bank Ltd.		3,527,313	5,877,101
The Premier Bank Ltd.		1,024,378	1,024,378
Modhumoti Bank Ltd.		43,719,823	10,343,310
Marcantile Bank Ltd.		5,775,653	2,092,752
		89,992,908	32,595,225
<b>b) Cash in hand</b>			
		3,291,645	4,122,160
		<b>Total</b>	<b>36,717,385</b>





	Amount in Taka 31st December 2019	Amount in Taka 30th June 2019
<b>8.00 Long Term Bank Loan (Secured) Tk.</b>	<b>42,176,632</b>	
Modhumoti Bank Limited. ( <u>Aganagar Branch, Keranigonj, Dhaka.</u> )		
Loan A/c No # 00003	65,879,106	85,434,320
Loan A/c No # 00004	2,093,597	-
Loan A/c No # 00006	47,414,717	55,938,847
	<u>115,387,420</u>	<u>141,373,167</u>
Islami Bank Bangladesh Limited ( Chawk Mogoltoly Branch, Dhaka )		
HPSM # 43309	-	-
	<u>115,387,420</u>	<u>141,373,167</u>
Less: Current Portion of Long Term Loan	73,210,788	73,210,788
<b>Total</b>	<b><u>42,176,632</u></b>	<b><u>68,162,379</u></b>

**9.00 Deferred Tax Liability Tk. 299,829,789**

Calculation of Deferred Tax :

**A. Temporary difference:**

Written down value as per accounting base	5,806,643,173	5,791,474,979
Written down value as per tax base	5,435,324,015	5,415,554,472
Taxable temporary difference	<u>371,319,158</u>	<u>375,920,507</u>
Income Tax rate	25%	25%
<b>Deffered Tax Liabilities at the end of the period</b>	<b><u>92,829,789</u></b>	<b><u>93,980,127</u></b>

**B. Revaluation:**

Carrying Value		
Land	5,175,000,000	5,175,000,000
<b>Tax rate:</b>		
Land	4%	4%
<b>Deffered Tax Liabilities at the end of the period</b>	<b><u>207,000,000</u></b>	<b><u>207,000,000</u></b>

Closing Deferred Tax Liabilities	207,000,000	207,000,000
Opening Deferred Tax Liabilities	207,000,000	207,000,000
<b>D.Tax asset / liability:</b>	<u>-</u>	<u>-</u>
<b>Deffered Tax Liabilities at the end of the period (A+B)</b>	<b><u>299,829,789</u></b>	<b><u>300,980,127</u></b>



		Amount in Taka 31st December 2019	Amount in Taka 30th June 2019
<b>10.00 Short Term Bank Loan (Secured) Tk.</b>		<b>616,001,794</b>	
This is made up as follows:			
<b>Islami Bank Bangladesh Limited</b>			
<b>(Chawk Moghultoly Branch, Dhaka.)</b>			
Foreign Cash Bills (UPAS LC)		169,184,216	162,169,213
MTR		196,065,683	94,359,137
<b>Modhumoti Bank Limited.</b>			
<b>(Aganagar Branch, Keranigonj)</b>			
CC Hypo		192,260,929	18,679,925
Foreign Cash Bills (UPAS LC)		58,490,966	510,115,517
	<b>Total</b>	<b>616,001,794</b>	<b>785,323,792</b>
<b>11.00 Trade and other Payables</b>	<b>Tk.</b>	<b>91,392,621</b>	
<b><u>Trade Payables:</u></b>			
Raw Materials Suppliers		1,265,780	4,339,456
<b><u>Other Payables:</u></b>			
Provision for Income Tax		36,173,654	26,402,359
Audit Fees with Vat		-	86,250
Gas Bill		30,265,760	16,592,531
Electricity Bill		3,627,948	965,279
Internet Bill		58,188	79,252
Wages & Salaries		3,834,647	3,957,502
Salary & Allowances		3,638,179	3,734,922
Overtime Bill		3,945,052	3,871,432
Telephone & Fax Charges		41,191	40,517
Festival Bonus		-	-
Provision for W.P.P.F		2,057,115	4,451,189
Director Remuneration		375,000	-
VAT Payable		6,110,108	-
	<b>Total</b>	<b>91,392,621</b>	<b>64,520,689</b>



			Amount in Taka 31st December 2019	Amount in Taka 31st December 2018	
12.00	Sales ( Including VAT) :	Tk.	Total	919,925,206	931,431,552
13.00	Cost of Sales	Tk.	709,892,602		
	Opening Stock of Raw Materials & Chemicals		268,095,951	157,548,066	
	Add: Local Purchase of Raw Materials & Chemicals		196,930,010	48,940,953	
	Add: Import of Raw Materials & Chemicals		260,313,063	674,976,605	
	Goods available for use		725,339,024	881,465,624	
	Less : Closing Stock of Raw Materials & Chemicals		(166,385,790)	(268,095,951)	
	<b>Raw Materials Used</b>		<b>558,953,234</b>	<b>613,369,673</b>	
	<b>Add: Factory Overhead</b>				
	Wages & Salaries		24,896,076	23,927,900	
	Overtime Bill		12,939,837	11,152,515	
	Festival Bonus		2,120,412	2,301,438	
	Oil & Lubricant		2,925,028	2,528,613	
	Gas Bill		82,332,194	64,203,832	
	Electricity Bill		13,087,343	13,532,147	
	Workers Tiffin		7,832	75,158	
	Machine Repairs & Maintenance		211,040	159,920	
			697,472,996	731,251,196	
	Add: Opening Stock of Material-In-Process		9,850,380	9,583,686	
			707,323,376	740,834,882	
	Less: Closing stock of Material -In- Process		(9,730,512)	(9,850,380)	
	<b>Cost of production</b>		<b>697,592,864</b>	<b>730,984,502</b>	
	Add : Opening Stock of Finished Goods		64,295,346	45,268,612	
			761,888,210	776,253,114	
	Less: Closing Stock of Finished Goods		(51,995,608)	(64,295,346)	
	<b>Cost of Sales</b>		<b>Total</b>	<b>709,892,602</b>	<b>711,957,768</b>



		Amount in Taka 31st December 2019	Amount in Taka 31st December 2018
<b>14.00 Administrative Expenses:</b>	<b>Tk. 61,687,067</b>		
Salaries & Allowances		19,464,238	19,644,315
Festival Bonus		1,489,683	1,474,170
Telephone & Fax Charges		240,308	275,685
Office Rent		138,000	120,000
Board Meeting fees		160,000	90,000
Directors Remuneration		2,195,000	1,920,000
Traveling & Conveyance		121,890	625,348
Annual Listing fees (DSE)		106,000	105,365
Entertainment		143,970	55,362
Spare parts (Motor vehicles)		1,557,343	1,259,722
Oil & Fuel		636,820	1,525,025
Staff Uniform		24,630	35,125
Office Maintenance		219,849	110,955
Internet Bill		232,954	376,443
Electrical Expenses		34,460	98,325
Stationeries		343,429	223,312
News Paper & Periodicals		1,560	3,560
Postage & Stamps		8,300	3,520
Medical Aid Expenses		56,826	28,971
Cafeteria Expenses		944,381	1,094,436
Rent, Rate & Renewal Fees		949,583	431,247
Legal Fees & Expenses		10,510	-
Bank Charges		225,180	503,341
Miscellaneous Expenses		325,860	488,100
Depreciation Charges		32,056,293	30,526,882
<b>Total</b>		<b>61,687,067</b>	<b>61,019,209</b>

**15.00 Selling and Distribution Expenses Tk. 6,061,260**

This is made up of the followings:

Salaries & Allowances	2,098,670	2,212,106
Packing & Binding Charges	922,200	958,400
Repairs & Maintenance	273,002	531,954
Business Promotion Expenses	651,000	874,000
Advertisement	174,018	60,573
Delivery, Load & Unload Expenses	615,130	1,105,050
Sales Promotion Expenses	472,650	435,260
Sample Expenses	854,590	974,550
<b>Total</b>	<b>6,061,260</b>	<b>7,151,893</b>



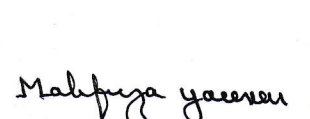
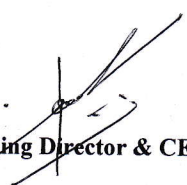
		Amount in Taka 31st December 2019	Amount in Taka 31st December 2018
<b>16.00 Finance Cost</b>	<b>Tk.</b>	<b>46,906,454</b>	
MTR IBBL		10,520,018	9,750,000
HPSM IBBL		-	40,758
UPAS LC IBBL		4,897,725	7,797,670
CC Hypo MMBL		6,851,052	5,339,469
Term Loan MMBL		8,738,505	11,076,290
UPAS LC MMBL		15,899,154	1,509,947
		<b>Total</b>	<b>35,514,134</b>
		<b>46,906,454</b>	<b>35,514,134</b>
<b>17.00 Other Income</b>	<b>TK.</b>	<b>118,493</b>	
Bank Interest Income:			
MTDR A/C No: 838089/283900 (Islami Bank Bangladesh Ltd.)		118,493	106,456
STD A/C No: 1347 (Shahjalal Islami Bank Ltd.)		-	-
		<b>Total</b>	<b>106,456</b>
		<b>118,493</b>	<b>106,456</b>
<b>18.00 Income Tax Expenses</b>	<b>TK.</b>	<b>9,771,295</b>	
<u>Current Tax</u>			
Profit before Tax		39,085,178	46,351,757
Add: Accounting depreciaton		32,056,293	30,526,882
		71,141,471	76,878,639
Less: Tax base depreciation		27,454,944	23,877,712
Taxable income		43,686,528	53,000,927
Tax rate		25%	25%
		<b>10,921,632</b>	<b>13,250,232</b>
<u>Deferred Tax</u>			
Closing Deferred Tax Liabilities		299,829,789	300,335,431
Opening Deferred Tax Liabilities		300,980,127	301,997,723
D.Tax (income) / expenses:		<b>(1,150,337)</b>	<b>(1,662,292)</b>
		<b>Total</b>	<b>11,587,939</b>
		<b>9,771,295</b>	<b>11,587,939</b>



Chief Financial Officer



Company Secretary

Director

Managing Director & CEO



**Sonali Paper & Board Mills Limited**  
**Schedule of Property, Plant & Equipment (Un-audited)**  
**For the half year ended 31st December, 2019**

Sl No.	Name of Assets	COST			Rate	DEPRECIATION			Written Down Value as on 31st Dec, 2019
		Balance as on 01st July, 2019	Addition During the Period	Balance as on 31st Dec, 2019		Balance as on 01st July, 2019	Depreciation Charged During the Year	Balance as on 31st Dec, 2019	
1	Land & Land Development	5,175,047,500	-	5,175,047,500					5,175,047,500
2	Building & Godown	90,545,440	199,000	90,744,440	5%	36,790,813	1,348,841	38,139,654	52,604,786
3	Labour Shed	2,323,952	-	2,323,952	5%	985,486	33,462	1,018,948	1,305,004
4	Plant, Machinery & Boiler	673,904,407	40,229,512	714,133,919	10%	292,192,561	21,097,068	313,289,629	400,844,290
5	Electric Equipments & Others	61,894,530	833,500	62,728,030	10%	31,365,289	1,568,137	32,933,426	29,794,604
6	Generator & 5 M W Power Station	208,906,239	2,298,284	211,204,523	10%	94,992,712	5,810,591	100,803,303	110,401,220
7	Weighting & Road Scale	6,253,610	50,000	6,303,610	10%	3,623,233	134,019	3,757,252	2,546,358
8	Electric & Gass Installation	12,777,243	-	12,777,243	10%	8,316,613	223,032	8,539,645	4,237,599
9	Motor Vehicles	35,248,739	2,160,000	37,408,739	15%	19,303,416	1,357,899	20,661,315	16,747,424
10	Fax Machine	30,000	-	30,000	10%	21,527	424	21,951	8,049
11	PABX & Telephone Set	992,572	-	992,572	10%	608,767	19,190	627,957	364,615
12	Computer	6,116,516	797,650	6,914,166	10%	2,880,964	201,660	3,082,624	3,831,542
13	ETP	1,569,181	-	1,569,181	5%	721,258	21,198	742,456	826,725
14	Fire Fitting Equipments	1,549,953	-	1,549,953	5%	574,217	24,393	598,610	951,343
15	Crane, Trolley & Fork Lift	7,533,163	205,031	7,738,194	5%	2,283,702	136,362	2,420,064	5,318,130
16	Workshop & Loose Tools	483,799	325,860	809,659	5%	222,371	14,682	237,053	572,606
17	Furniture & Fixture	3,315,153	125,650	3,440,803	10%	2,134,089	65,336	2,199,425	1,241,378
	<b>Total</b>	<b>6,288,491,997</b>	<b>47,224,487</b>	<b>6,335,716,484</b>		<b>497,017,018</b>	<b>32,056,293</b>	<b>529,073,311</b>	<b>5,806,643,173</b>

