# THIRD QUARTER FINANCIAL STATEMENTS (UN-AUDITED) FOR THE THIRD QUARTER ENDED 31 MARCH, 2020

OF

# SONALI PAPER & BOARD MILLS LTD. 51, CENTRAL ROAD, DHANMONDI, DHAKA-1205



Head Office: 51, Central Road, Dhanmondi, Dhaka-1205 Statement of Financial Position (Un-audited) As at March 31, 2020

Note	March 31, 2020.	June 30, 2019.
	5,800,522,781	5,791,474,979
3.00	5,800,522,781	5,791,474,979
	650.933.019	596,860,331
4.00		319,782,979
5.00		166,184,770
6.00		74,175,197
7.00	41,238,726	36,717,385
	6,451,455,800	6,388,335,310
LITIES		
	5,130,753,411	5,096,137,536
	166,389,850	151,263,500
	4,927,446,858	4,927,446,858
	36,916,703	17,427,178
	325,953,986	369,142,506
8.00	26,489,803	68,162,379
9.00	299,464,183	300,980,127
	994,748,403	923,055,269
10.00		785,323,792
		73,210,788
11.00	63,246,238	64,520,689
-	6,451,455,800	6,388,335,310
	308.36	336.90
	308.36	306.28
	3.00 4.00 5.00 6.00 7.00 LITIES 8.00 9.00	$\begin{array}{c c} & 5,800,522,781 \\ \hline 3.00 & 5,800,522,781 \\ \hline 3.00 & 5,800,522,781 \\ \hline 4.00 & 231,258,820 \\ 239,913,346 \\ \hline 6.00 & 138,522,128 \\ \hline 7.00 & 41,238,726 \\ \hline 6,451,455,800 \\ \hline \\ & 6,451,455,800 \\ \hline \\ & 166,389,850 \\ 4,927,446,858 \\ 36,916,703 \\ \hline \\ & 325,953,986 \\ \hline \\ & 8.00 & 26,489,803 \\ 299,464,183 \\ \hline \\ & 994,748,403 \\ \hline \\ & 10.00 & 857,583,065 \\ 73,919,100 \\ \hline \\ & 6,451,455,800 \\ \hline \\ & 308,36 \\ \hline \end{array}$

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

Dated: Dhaka, June 09, 2020

**Chief Financial Officer** 

80 Company Secretary Director Dhaka 1

Mali en, **Managing Director** 

Statement of Profit or Loss and Other Comprehensive Income (Un-audited) For the third quarter ended March 31, 2020

Particulars	Notes	July 1, 2019 to March 31, 2020.	July 1, 2018 to March 31, 2019.	January 1, 2020 to March 31, 2020.	January 1, 2019 to March 31, 2019
	2 2012 (S. 191				
Gross Sales	12.00	1,387,453,913	1,486,101,665	467,528,707	554,670,113
Value Added Tax		(78,363,995)	(108,479,031)	(24,009,972)	(38,935,784)
Net Sales		1,309,089,918	1,377,622,634	443,518,735	515,734,329
Cost of Sales	13.00	(1,067,915,831)	(1,150,835,435)	(358,023,229)	(438,877,667)
Gross Profit		241,174,087	226,787,199	85,495,506	76,856,662
<b>Operating Expenses:</b>		(105,608,192)	(107,474,268)	(37,859,865)	(39,303,166)
Administrative Expenses	14.00	(96,032,311)	(97,545,872)	(34,345,244)	(36,526,663)
Selling and Distribution Expenses	15.00	(9,575,881)	(9,928,396)		(2,776,503)
Profit from operation		135,565,895	119,312,931	47,635,641	37,553,496
Finance Cost	16.00	(87,140,797)	(46,023,103)	(40,234,343)	(10,508,969)
Other Income	17.00	158,585	141,934	40,092	35,478
Profit before W.P.P.F		48,583,684	73,431,762	7,441,390	27,080,005
Workers Profit Participation Fund @	5%	(2,429,184)	(3,671,588)	(372,070)	(1,354,000)
Profit before Tax		46,154,499	69,760,173	7,069,320	25,726,005
<b>Provision for Income Tax</b>	18.00	(11,538,625)	(17,440,044)	(1,767,330)	(5,852,104)
Current Tax		(13,054,568)	(19,503,013)	(2,132,936)	(6,252,781)
Deferred Tax		1,515,943	2,062,969	365,606	400,677
Total Income for the Period	are r	34,615,875	52,320,129	5,301,990	19,873,901
Formings Day Shaw					
Earnings Per Share		2.08	3.46	0.32	1.31
Earnings Per Share (Restated)		2.08	3.14	0.32	1.19

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

Chief Financial Officer

Company Secretary

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Ma auren, Managing Director



Statement of Changes in Equity (Un-audited) For the third quarter ended March 31, 2020

Particulars	Share Capital	<b>Revaluation Reserve</b>	<b>Retained Earning</b>	Total Taka
As at June 30, 2019	151,263,500	4,927,446,858	17,427,178	5,096,137,536
Net Profit July 01, 2019 to March 31, 2020	-	ganat and the second	34,615,875	34,615,875
Stock Dividend (F/Y 2018-2019)	15,126,350	-	(15,126,350)	
As at March 31, 2020	166,389,850	4,927,446,858	36,916,703	5,130,753,411

Statement of Changes in Equity (Un-audited) For the third quarter ended March 31, 2019

Particulars	Share Capital	<b>Revaluation Reserve</b>	<b>Retained Earning</b>	Total Taka
As at June 30, 2018	151,263,500	4,927,446,858	(46,002,269)	5,032,708,089
Net Profit July 01, 2018 to March 31, 2019	-	-	52,320,130	52,320,130
As at March 31, 2019	151,263,500	4,927,446,858	6,317,861	5,085,028,219

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

**Chief Financial Officer** 

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**Company Secretary** 

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1 0 Managing Director



Statement of Cash Flows (Un-audited) For the third quarter ended March 31, 2020

	Amount	Amount	
	July 01, 2019 to	July 01, 2018 to	
	March 31, 2020	March 31, 2019	
A. Cash Flow From Operating Activities:			
Cash Received from Customer	1,313,725,337	1,261,006,068	
Paid to Suppliers and Other Expenses	(975,086,806)	(1,207,127,811)	
Paid for Administrative Expenses	(47,147,006)	(97,545,872)	
Selling and Distribution Expenses	(9,575,881)	(9,928,396)	
Advance, Deposit & Prepayments	(67,463,024)	(7,040,028)	
VAT Paid	(78,283,915)	(108,028,800)	
Income Tax Paid	(18,027,056)	(9,928,321)	
Net Cash Flow From Operating Activities	118,141,649	(178,593,160)	
B. Cash Flow From Investing Activities			
Purchase of Property, Plant and Equipment	(57,933,107)	(43,339,674)	
Bank Interest Income	158,585	141,934	
Net Cash Used in Investing Activities	(57,774,522)	(43,197,740)	
C. Cash Flow From Financing Activities			
Long Term Bank Loan Received /(Refunded)	(40,964,264)	(39,644,132)	
Short Term Bank Loan Received/(Refund)	72,259,273	309,688,206	
Finance Cost	(87,140,797)	(46,023,103)	
Net Cash Flow From Financing Activities	(55,845,788)	224,020,971	
D. Net Cash Inflow/(Outflow) for the Period (A+B+C)	4,521,340	2,230,071	
E. Opening Cash and Cash Equivalents	36,717,385	45,224,744	
F. Closing Cash and Cash Equivalents (D+E)	41,238,725	47,454,815	
Net Operating Cash Flow Per Share	7.10	(11.81)	
Net Operating Cash Flow Per Share (Restated)	7.10	(11.81) (10.73)	

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

**Chief Financial Officer** 

Boa Dha Company Secretary Director

Mal uner, **Managing Director** 

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Notes to the Interim Financial Statements (Un-audited) For the 3rd Quarter ended March 31, 2020

### 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 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 June 30, 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-classified, 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

- (a) Current Tax: Income tax expense represents the sum of the tax currently payable.
- (b) Deferred Tax: Deferred tax has been recognised by the company during the period.



#### 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.

c) The Company has introduced workers profit participation fund in accordance with chapter 15 under Labour Law 2006 as amended in 2013.

d) The company provides tarmination benefits in accordance with Labour Law 2006 to its employees on termination.

### 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 nine months from July 01, 2019 to March 31, 2020.

		ан ал ал ан байнаг С	Amount in Tk March 31, 2020.	Amount in Tk June 30, 2019.
3.00 Property, Plant and Equipment	Tk.	5,800,522,781		
Cost				
Opening Balance			6,288,491,997	6,223,376,033
Addition during the year			57,933,107	65,115,964
Adjustment during the year				-
Closing Balance			6,346,425,104	6,288,491,997
Depreciation				
Opening Balance			497,017,018	436,409,174
Charged during the year			48,885,305	60,607,844
Adjustment during the year			-	-
Closing Balance	/	& Boas	545,902,323	497,017,018
Written Down Value	(a)	aa	5,800,522,781	5,791,474,979
	Pali Pa	Dhaka		ja ti−" ja da ja ti−" ing da na na na na na na na na na

			2	Amount in Tk March 31, 2020.	Amount in Tk June 30, 2019.
			l	March 51, 2020.	Julie 30, 2019.
4.00	Inventories	Tk.	231,258,820		
	The Break-up is as below:				
	Raw Materials			154,550,350	252,581,863
	Materials-In- Process			12,012,680	9,750,360
	Finished Goods			64,520,650	57,301,521
	Spare Parts			175,140	149,235
			Total	231,258,820	319,782,979
5.00	Trade and Other Receivables	Tk.	239,913,346		
	Ageing of the above debtors is as follows;				
	an an tha state.				
	Below 30 days			116,909,472	88,847,950
	Within 31-60 days			97,541,220	56,623,115
	Within 61-90 days			17,096,869	11,525,480
	Above 90 days			8,365,785	9,188,225
			Total =	239,913,346	166,184,770
6.00	Advance, Deposit & Prepayments	Tk.	138,522,128		
	Fixed Security Deposits			0 400 411	
	Advance Income Tax			2,492,411	2,492,411
	L/C Margin & Goods In Transit			1,524,724 129,786,908	4,640,817
	Advance VAT Deposit			626,004	62,254,470 626,004
	Salaries & Allowance (Ansar)			590,400	791,612
	Security Deposits (CDBL)			200,000	200,000
	Bank Guarantee Margin			1,005,919	1,005,919
	MTDR			2,295,762	2,163,964
			Total	138,522,128	74,175,197
7.00	Cash & Cash Equivalents	Tk.	41,238,726		
	a) <u>Cash at Bank:</u>		• • • • • • • • • • • • • • • • • • • •		
	Islami Bank Bangladesh Ltd.		Г	3,909,317	2,898,651
	Shahjalal Islami Bank Ltd.			1,704,150	4,399,428
	Al- Arafah Islami Bank Ltd.			12,511,504	741,324
	National Bank Ltd.		$\theta^{1,\tau}$ , $\tau^{2,\tau}$	1,922,863	5,207,852
	Sonali Bank Ltd.			543,043	4,973
	Shahjalal Islami Bank Ltd. (Dividend A/C)			5,456	5,456
	Dutch Bangla Bank Ltd.			5,831,014	5,877,101
	The Premier Bank Ltd.			1,024,379	1,024,378
	Modhumoti Bank Ltd.			4,293,448	10,343,310
	Marcantile Bank limited			479,316	2,092,752
	Pubali Bank Ltd.			388,772	_
			& Boa	32,613,261	32,595,225
	b) Cash in Hand	1	a -	8,625,465	4,122,160
		(c	(Dhaka) Total	41,238,726	36,717,385
		1	BUOS + P		

				Amount in Tk March 31, 2020.	Amount in Tk June 30, 2019.
8.00	Long Term Bank Loan (Secured)	Tk.	26,489,803		
	Modhumoti Bank Limited. (Aganagar Branch, Keranigonj)				
	Loan A/c No # 00003			55,543,305	85,434,320
	Loan A/c No # 00006			42,880,614	55,938,847
	Loan A/c No # 00004			1,984,985	
			-	100,408,903	141,373,167
	Less: Current portion of long term loan			73,919,100	73,210,788
			Total	26,489,803	68,162,379
9.00	Deferred Tax Liability	Tk.	299,464,183		
	Calculation of Deferred Tax :				
	A. Temporary difference:				
	Written down value as per accounting base			5,800,522,781	5,791,474,979
	Written down value as per tax base			5,430,666,048	5,415,554,472
	Taxable temporary difference		-	369,856,733	375,920,507
	Income Tax rate			25%	25%
	Deffered Tax Liabilities at the end of the	year	-	92,464,183	93,980,127
	B. Revaluation:				
	Carrying Value				
	Land			5,175,000,000	5,175,000,000
	Tax rate:				
	Land			4%	4%
	Deffered Tax Liabilities at the end of the ye	ar		207,000,000	207,000,000
	Closing Deferred Tax Liabilities			207,000,000	207,000,000
	Opening Deferred Tax Liabilities			207,000,000	207,000,000
	D.Tax Asset / Liability:		-	-	-
			-		



				Amount in Tk March 31, 2020.	Amount in Tk June 30, 2019.
10.00	Short Term Bank Loan (Secured) This is made up as follows:	Tk.	857,583,065		
	Islami Bank Bangladesh Limited <u>(Chawk Moghultoly Branch, Dhaka.)</u>				
	Foreign Cash Bills (UPAS LC) Murabaha TR			291,940,727 513,236,386	162,169,213 94,359,137
	Modhumoti Bank Limited. (Aganagar Branch, Keranigonj)				
	(CC Hypo) Foreign Cash Bills (UPAS LC)		<u>.</u>	492,641 51,913,311	18,679,925 510,115,517
			Total =	857,583,065	785,323,792
11.00	Trade and other Payables	Tk.	63,246,238		
	Trade Payables:				
	Suppliers			2,608,194	4,339,456
	Other Payables:				
	Provision for Income Tax Audit Fees with Vat Gas Bill			12,556,221 132,250 29,439,280	26,402,359 86,250 16,592,531
	Electricity Bill Internet Bill			1,336,315 19,550	965,279
	Wages			4,526,503	79,252 3,957,502
	Salary & Allowances			3,358,968	3,734,922
	Overtime Bill			1,896,583	3,871,432
	Telephone & Fax Charges			36,921	40,517
	Directors Remuneration Provision for W.P.P.F			375,000	
	VAT Payable			6,880,373 80,080	4,451,189
			Total	63,246,238	64,520,689



				Amount in Tk	Amount in Tk
				March 31, 2020.	March 31, 2019.
					and the second se
12.00	Sales (Including VAT) :	Tk.	Total	1,387,453,913	1,486,101,665
13.00	Cost of Sales	Tk.	1,067,915,831		
	Opening Stock of Raw Materials & Chemica	als		252,581,863	157,548,066
	Add: Local Purchase of Raw Materials & Ch	nemicals		239,523,716	55,725,047
	Add: Import of Raw Materials & Chemicals			540,314,967	1,017,065,374
	Goods Available for Use		-	1,032,420,546	1,230,338,487
	Less : Closing Stock of Raw Materials & Ch	emicals		(154,550,350)	(221,325,897)
	Raw Materials Used			877,870,196	1,009,012,590
	Add: Factory Overhead				
	Salaries & Wages			39,619,438	34,321,148
	Overtime Bill			16,848,256	16,690,952
	Festival Bonus			2,120,412	2,301,438
	Oil & Lubricant			3,932,554	4,010,993
	Gas Bill		4	120,037,734	93,623,796
	Electricity Bill			16,517,109	18,703,756
	Workers Tiffin			54,038	134,291
	Machine Repairs & Maintenance			397,543	240,020
			-	1,077,397,280	1,179,038,984
	Add: Opening Stock of Material-In-Process			9,750,360	9,583,686
				1,087,147,640	1,188,622,670
	Less: Closing stock of Material -In- Process			(12,012,680)	(10,530,360)
	Cost of production		-	1,075,134,960	1,178,092,310
	Add : Opening Stock of Finished Goods			57,301,521	45,268,612
			-	1,132,436,481	1,223,360,922
	Less: Closing Stock of Finished Goods		4	(64,520,650)	(72,525,487)
	Cost of Sales		Total	1,067,915,831	1,150,835,435
			=		and the second



				Amount in Tk	Amount in Tk
				March 31, 2020.	March 31, 2019.
14.(	0 Administrative Expenses:	Tk.	96,032,311		
	Salaries & Allowances	1 K.	90,032,311		
	Festival Bonus			28,321,265	31,676,920
	Telephone & Fax Charges			1,489,683	1,474,170
	Office Rent			353,383	430,829
	Board fees			207,000	180,000
	Directors Remuneration			200,000	96,000
	Traveling & Conveyance			3,320,000	2,880,000
	AGM Expenses			256,846	929,595
	Annual Listing fees (DSE)			431,700	474,750
	Annual Listing fees (CSE)			365,115	75,632
	Entertainment			50,000	
	Spare Parts (Motor vehicles)			375,950	157,982
	Oil & Fuel			2,830,739	2,816,002
	Insurance Premium (Fire)			902,423	1,838,746
	Staff Uniform		a	2,852,230	2,392,000
	Office Maintenance			125,652	151,585
	Internet Bill			549,466	184,022
	Electrical Expenses			255,945	498,791
	Stationeries			84,660	155,925
	News Paper & Periodicals			509,001	510,368
	Postage & Stamps			4,300	5,340
	Medical Aid Expenses			9,650	5,280
	Cafeteria Expenses			76,826	37,228
	Rent, Rate & Renewal Fees			1,244,381	1,288,315
	Audit Fees			1,262,479	466,537
	Legal Fees & Expenses			132,250	120,750
	Bank Charges			10,510	15,250
	Miscellaneous Expenses			424,651	672,225
	Depreciation Charges			500,901	567,675
	Depreciation Charges			48,885,305	47,443,955
			Total =	96,032,311	97,545,872
5.00	Selling and Distribution Expenses Tk.		9,575,881		
	This is made up of the followings:		, ,		
	Salaries & Allowances				
	Packing & Binding Charges			2,957,945	3,177,943
	Repairs & Maintenance			1,832,500	1,543,200
	Business Promotion Expenses			418,679	649,954
	Advertisement			1,403,126	966,000
	Delivery, Load & Unload Expenses			363,411	125,689
	Sales Promotion Expenses			742,995	1,555,900
	Sample Expenses			675,340	635,160
	Sample Expenses			1,181,885	1,274,550
			Total	9,575,881	9,928,396

				Amount in Tk March 31, 2020.	Amount in Tk March 31, 2019.
16.00	Finance Cost	`k.	87,140,797		
	MTR IBBL			42,033,120	9,750,000
	HPSM IBBL			-	40,758
	UPAS IBBL	*		6,988,385	7,807,200
	CC Hypo MMBL			9,059,922	6,239,959
	Term Loan MMBL			12,293,988	16,101,223
	UPAS MMBL			16,765,382	6,083,963
			Total	87,140,797	46,023,103
17.00	Other Income	TK.	158,585	*	
	Bank Interest Income:				
	IBBL MTDR A/C No: 838089/2839			118,493	106,455
	IBBL MTDR A/C No: 838341/3089			40,092	35,479
	5-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		Total	158,585	141,934
18.00	) Income Tax Expense	TK.	11,538,625		
	Current Tax				
	Profit before Tax			46,154,499	69,760,173
	Add: Accounting Depreciaiton			48,885,305	47,443,95
				95,039,804	117,204,12
	Less: Tax Base Depreciation		k i se segi v <u></u>	42,821,531	39,192,07
	Taxable Income			52,218,273	78,012,050
	Tax Rate		· · · · · · · · · · · · · · · · · · ·	25%	25%
				13,054,568	19,503,013
	Deferred Tax				
	Closing Deferred Tax Liabilities			299,464,183	299,934,754
	Opening Deferred Tax Liabilities			300,980,127	301,997,723
	Deferred Tax (Income) / Expenses:			(1,515,943)	(2,062,969
			Total	11,538,625	17,440,044
	e O	A			

Chief Financial Officer

Company Secretary

Direct

Managing Director



Schedule of Property, Plant and Equipment (Un-audited) For the third quarter ended March 31, 2020

	SL			COST				DEPRECIATION		Written Down
Name of Assets July 01, 2019 the Period March 31, 2020 July 01, 2019 During the During the Charged as on V   Labour Shed 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 9,076,813 2,036,674 38,826,474 38,826,474 38,826,474 38,826,474 38,826,474 38,7005 5,175,047,600 5,175,047,600 5,175,047,610 30,116 203,612 203,612 203,612 203,616 21,626 21,626 21,626 21,626 21,626 21,626 21,626			Balance as on	Addition During		Rate	Balance as on	Depreciation	Balance	
July 01, 2019 The Period March 31, 2020 July 01, 2019 During the March 31, 2020 <th>:</th> <th></th> <th></th> <th></th> <th>1.07</th> <th></th> <th></th> <th>Charged</th> <th>as on</th> <th>Value as on</th>	:				1.07			Charged	as on	Value as on
metro match 31, 2020 metro 32, 32, 32, 32, 727 metro 32, 32, 32, 32, 727 metro 32, 32, 32, 32, 726 metro 32, 74, 427 metro 32, 74, 427 metro 32, 21, 216 metro 32, 21, 220	No.		July 01, 2019	the Period			July 01, 2019	During the	5	
ent 5,175,047,500 6,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,175,047,500 5,185,674 38,285,487 38,285,487 38,256,487 38,235,6487 38,236,478 38,236,478 38,236,478 38,236,478 38,236,478 38,236,478 38,236,478 38,237,4727 38,274 38,236,472 38,237,4727 32,327,329 32,327,329 32,327,427 32,327,427 32,327,427 32,327,427 32,327,427 32,327,427 32,327,426 32,327,426 32,327,426 32,327,426 32,377,427 <t< th=""><th></th><th></th><th></th><th>1 - A 1</th><th>March 31, 2020</th><th></th><th></th><th>Period</th><th>March 31, 2020</th><th>March 31, 2020</th></t<>				1 - A 1	March 31, 2020			Period	March 31, 2020	March 31, 2020
90, 545, 440 $530,000$ $91,075, 440$ $5%$ $36, 790, 813$ $2,035, 674$ $38, 826, 487$ $r$ $2,323, 952$ $r$ $2,323, 952$ $5%$ $985, 486$ $50, 192$ $1,035, 678$ $r$ $673, 904, 407$ $46, 436, 871$ $720, 341, 727$ $10%$ $292, 192, 561$ $32, 111, 154$ $324, 303, 715$ $r$ $61, 394, 530$ $1, 223, 600$ $63, 127, 130$ $10%$ $31, 365, 289$ $2, 382, 138$ $33, 747, 427$ $r$ $61, 894, 530$ $1, 1232, 600$ $63, 127, 130$ $10%$ $31, 365, 289$ $2, 382, 138$ $33, 747, 427$ $r$ $208, 906, 239$ $5, 781, 106$ $214, 687, 344$ $10%$ $94, 992, 712$ $8, 977, 097$ $103, 966, 809$ $r$ $208, 906, 239$ $5, 781, 106$ $214, 687, 344$ $10%$ $3, 62, 713$ $33, 747, 427$ $r$ $208, 906, 239$ $5, 731, 100$ $1, 200, 800$ $5, 34, 61, 160$ $103, 666, 160$ $r$ $35, 248, 739$ $2, 160, 000$ $37, 408, 739$ $10%$ $33, 63, 767$ $8, 661, 160$ $r$ $35, 248, 739$ $2, 160, 000$ $37, 408, 739$ $207, 853$ $3, 23, 769, 221, 656$ $r$ $35, 248, 739$ $2, 160, 000$ $37, 408, 739$ $207, 853$ $3, 23, 756, 221, 656$ $r$ $35, 248, 739$ $2, 160, 000$ $7, 507, 316$ $20, 96, 75, 7239$ $21, 248, 64, 726$ $r$ $1, 55, 99, 953$ $45, 000$ $7, 507, 316$ $50, 723, 7239$ $232, 177$ $r$ $1, 55, 354, 106$ $7, 500, 159, 10$	-	Land & Land Development	5,175,047,500	-	5,175,047,500		•		-	5,175,047,500
2,323,952 $ 2,323,952$ $ 2,323,952$ $   -$	2	Building & Godown	90,545,440	530,000	91,075,440	5%	36,790,813	2,035,674	38,826,487	52,248,953
er $673,904,407$ $46,36,871$ $720,341,278$ $10\%$ $292,192,561$ $32,111,154$ $324,303,715$ Thers $61,894,530$ $1,232,600$ $63,127,130$ $10\%$ $31,365,289$ $2,382,138$ $33,774,427$ Thers $61,894,530$ $1,232,600$ $63,127,130$ $10\%$ $31,365,289$ $2,382,138$ $33,747,427$ $6$ $5,781,105$ $214,687,344$ $10\%$ $3,565,233$ $207,853$ $3,374,427$ $3,374,427$ $6$ $5,735,610$ $1141,000$ $6,394,610$ $10\%$ $3,623,233$ $207,853$ $3,334,547$ $8,651,160$ $7$ $35,248,739$ $2,160,000$ $37,408,739$ $10\%$ $3,623,233$ $207,853$ $3,334,547$ $8,651,160$ $7$ $35,248,739$ $2,160,000$ $37,408,739$ $10\%$ $3,623,233$ $207,853$ $3,345,47$ $8,651,160$ $7$ $35,248,739$ $2,160,000$ $37,408,739$ $10\%$ $8,316,613$ $3,34,547$ $8,651,160$ $7$ $35,248,739$ $2,160,000$ $37,408,739$ $10\%$ $8,316,613$ $3,34,547$ $8,651,160$ $7$ $35,248,739$ $2,160,000$ $37,408,739$ $10\%$ $21,522,663$ $3,221,623$ $9$ $1,569,181$ $5\%$ $7,71,223$ $204,945$ $3,227,939$ $27,306,426$ $1$ $1,549,953$ $45,000$ $1,594,953$ $5\%$ $721,227$ $31,797$ $32,793$ $1$ $1,549,953$ $21,633,107$ $1,594,953$ $5\%$ $721,227$ $31,797$ $2,386,476$ <	с	Labour Shed	2,323,952	- 1 - 10	2,323,952	5%	985,486	50,192	1,035,678	1,288,274
Theres $61,894,530$ $1,232,600$ $63,127,130$ $10\%$ $31,365,289$ $2,382,138$ $33,747,427$ $33,747,427$ $\circ$ station $208,906,239$ $5,781,106$ $214,687,344$ $10\%$ $94,992,712$ $8,977,097$ $103,969,809$ $\circ$ station $0,253,610$ $1141,000$ $6,394,610$ $10\%$ $3,623,233$ $207,853$ $3,831,647$ $8,651,160$ $\circ$ $12,777,243$ $10\%$ $3,523,33,610$ $1141,000$ $6,394,610$ $10\%$ $3,623,233$ $207,853$ $3,831,647$ $8,651,160$ $\circ$ $12,777,243$ $10\%$ $12,777,243$ $10\%$ $8,316,613$ $334,647$ $8,651,160$ $\circ$ $35,248,739$ $2,146,000$ $37,408,739$ $10\%$ $8,316,613$ $334,547$ $8,651,160$ $\circ$ $35,248,739$ $2,146,000$ $37,408,739$ $10\%$ $8,316,613$ $334,547$ $8,651,160$ $\circ$ $35,248,739$ $2,146,000$ $37,408,739$ $10\%$ $8,316,613$ $334,547$ $8,651,160$ $\circ$ $30,000$ $37,408,739$ $10\%$ $8,316,613$ $334,647$ $8,651,663$ $3,221,623$ $\circ$ $1,569,181$ $1,390,800$ $10\%$ $2,123,273$ $346,976$ $3,227,939$ $327,752$ $\circ$ $1,569,181$ $1,390,800$ $10\%$ $2,124,217$ $34,6,976$ $3,223,793$ $323,756$ $\circ$ $1,569,181$ $1,390,800$ $1,0\%$ $2,124,217$ $346,976$ $3,23,756$ $323,716$ $\circ$ $1,569,133,103$ $21,549,923$ $5\%$ $21,428,427$ $31,797$ $213,406,75$ $\circ$ $1,53$	4		673,904,407	46,436,871	720,341,278	10%	292,192,561	32,111,154	324,303,715	396,037,563
Station $208,906,239$ $5,781,105$ $214,687,344$ $10\%$ $94,992,712$ $8,977,097$ $103,969,809$ $e$ $6,253,610$ $141,000$ $6,344,610$ $10\%$ $3,623,233$ $207,853$ $3,831,086$ $e$ $12,777,243$ $10\%$ $3,623,233$ $207,853$ $3,831,086$ $8,651,160$ $e$ $35,248,739$ $2,166,000$ $37,408,739$ $15\%$ $10\%$ $3,627,272$ $8,651,160$ $10,777,243$ $10\%$ $3,627,316$ $2,036,849$ $21,340,265$ $21,340,265$ $10,000$ $2,166,000$ $37,408,739$ $15\%$ $2,036,849$ $21,340,265$ $10,000$ $10\%$ $21,527$ $20,8,740$ $2,036,849$ $21,340,265$ $10,000$ $10\%$ $0,08,767$ $2,036,849$ $21,340,265$ $10,000$ $10\%$ $0,08,767$ $2,036,849$ $3,227,939$ $10,000$ $10\%$ $0,08,767$ $2,036,849$ $3,227,939$ $10,000$ $10\%$ $0,08,767$ $2,036,849$ $3,227,939$ $10,000$ $1,569,181$ $0,07$ $2,036,963$ $3,227,939$ $10,16,516$ $1,390,800$ $7,507,316$ $10\%$ $2,80,963$ $3,227,939$ $10,16,516$ $1,390,800$ $7,507,316$ $10\%$ $2,80,963$ $3,227,939$ $10,16,516$ $1,569,181$ $5\%$ $75,2377$ $3,1,797$ $753,054$ $10,16,516$ $21,5496$ $7,233,702$ $20,949$ $2,248,647$ $10,15499$ $21,5731$ $21,67,023$ $2,233,702$ $2,248,647$ <t< td=""><td>5</td><td>Electric Equipments &amp; Others</td><td>61,894,530</td><td>1,232,600</td><td>63,127,130</td><td>10%</td><td>31,365,289</td><td>2,382,138</td><td>33,747,427</td><td>29,379,703</td></t<>	5	Electric Equipments & Others	61,894,530	1,232,600	63,127,130	10%	31,365,289	2,382,138	33,747,427	29,379,703
6 $6,253,610$ $141,000$ $6,394,610$ $10%$ $3,623,233$ $207,653$ $3,831,086$ $3,831,086$ filon $12,777,243$ $ 12,777,243$ $10%$ $8,316,613$ $334,547$ $8,651,160$ $7,523,233$ $2,160,000$ $37,408,739$ $15%$ $19,303,416$ $2,036,849$ $21,340,265$ $7,52,248,739$ $2,166,000$ $37,408,739$ $15%$ $19,303,416$ $2,036,849$ $21,340,265$ $7,30,000$ $ 30,000$ $10%$ $2,1527$ $334,547$ $8,651,160$ $1,569,181$ $0,02,572$ $10%$ $23,737$ $234,6976$ $3,227,939$ $1,569,181$ $0,08$ $7,507,316$ $2,880,963$ $3346,976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,6976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,6976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,6976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,6976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,6976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,6976$ $3,227,939$ $1,569,181$ $5%$ $751,277$ $334,577$ $574,926$ $1,569,181$ $5%$ $274,217$ $33,279$ $573,2793$ $1,573,103$ $215,731$ $5%$ $214,353,702$ $204,946$ $2,488,647$ $1,533,103$ $215,731$ $213,408$ $88,5306$ $2,223,668$ $1,533,1597$ $213,408$ <th< td=""><td>9</td><td>Generator &amp; 5MW Power Station</td><td>208,906,239</td><td>5,781,105</td><td>214,687,344</td><td>10%</td><td>94,992,712</td><td>8,977,097</td><td>103,969,809</td><td>110,717,534</td></th<>	9	Generator & 5MW Power Station	208,906,239	5,781,105	214,687,344	10%	94,992,712	8,977,097	103,969,809	110,717,534
tion $12,777,243$ - $12,777,243$ $10\%$ $8,316,613$ $334,547$ $8,651,160$ $35,248,739$ $2,166,000$ $37,408,739$ $15\%$ $19,303,416$ $2,036,849$ $21,340,265$ $35,248,739$ $2,166,000$ $37,408,739$ $10\%$ $21,527$ $633,552$ $21,340,265$ $992,572$ $0.00$ $10\%$ $21,527$ $635,767$ $28,785$ $637,552$ $992,572$ $1,390,800$ $7,507,316$ $1,507,316$ $346,976$ $3,227,939$ $1,569,181$ $1,390,800$ $7,507,316$ $10\%$ $28,786,963$ $637,552$ $1,569,181$ $1,390,800$ $7,507,316$ $346,976$ $3,227,939$ $1,569,181$ $1,507,316$ $346,976$ $3,227,939$ $753,054$ $1,549,953$ $45,000$ $1,594,963$ $5\%$ $774,217$ $38,278$ $6612,495$ $1,549,953$ $215,731$ $7,748,894$ $5\%$ $574,217$ $38,276$ $753,054$ $1,549,953$ $215,731$ $7,748,894$ $5\%$ $2,243,702$ $204,945$ $2,488,647$ $1,549,953$ $215,731$ $7,748,894$ $5\%$ $2,233,702$ $2,488,647$ $753,054$ $1,549,953$ $215,731$ $7,748,894$ $5\%$ $2,243,702$ $204,945$ $2,488,647$ $1,549,953$ $215,731$ $7,748,894$ $5\%$ $2,243,702$ $204,945$ $2,488,647$ $1,549,753$ $21,773$ $215,753$ $10\%$ $2,233,703$ $232,177$ $1,591,733$ $5,933,107$ $5,933,107$ $10\%$ $2$	7	Weighing & Road Scale	6,253,610	141,000	6,394,610	10%	3,623,233	207,853	3,831,086	2,563,524
35,248,739 $2,160,000$ $37,408,739$ $15%$ $19,303,416$ $2,036,849$ $21,340,265$ $30,000$ $ 30,000$ $ 30,000$ $10%$ $21,527$ $635$ $22,162$ $992,572$ $ 992,572$ $10%$ $008,767$ $28,785$ $637,552$ $23,7552$ $1,569,181$ $1,390,800$ $7,507,316$ $10%$ $2,880,963$ $346,976$ $3,227,939$ $1,569,181$ $ 1,569,181$ $5%$ $75,1277$ $31,797$ $753,054$ $1,569,181$ $ 1,569,181$ $5%$ $721,257$ $31,797$ $753,054$ $1,549,953$ $45,000$ $1,594,953$ $5%$ $574,217$ $38,278$ $612,495$ $1,549,953$ $215,731$ $7,748,894$ $5%$ $2,283,702$ $204,945$ $2,488,647$ $1,533,163$ $215,731$ $7,748,894$ $5%$ $2,223,702$ $204,945$ $2,2486,647$ $1,594,953$ $215,731$ $77,48,894$ $5%$ $2,223,702$ $204,945$ $2,2486,647$ $1,533,153$ $215,731$ $10%$ $22,23,702$ $204,945$ $2,2486,647$ $1,533,153$ $215,731$ $10%$ $2,223,702$ $204,945$ $2,222,668$ $1,533,153$ $33,53,516$ $33,66,425,104$ $10%$ $2,223,702$ $2,222,668$ $1,533,159$ $57,933,107$ $5,346,425,104$ $10%$ $2,223,768$ $2,222,668$ $1,533,150,33$ $43,333,574$ $6,266,715,707$ $497,017,018$ $48,865,002,323$ $2,222,668$ $1,503,123$ </td <td>80</td> <td>Electric &amp; Gass Installation</td> <td>12,777,243</td> <td>-</td> <td>12,777,243</td> <td>10%</td> <td>8,316,613</td> <td>334,547</td> <td>8,651,160</td> <td>4,126,083</td>	80	Electric & Gass Installation	12,777,243	-	12,777,243	10%	8,316,613	334,547	8,651,160	4,126,083
(30) (30) (30) (30) (30) (30) (31) (32) (32) (16) (16) (16) (16) (16) (13) (13) (13) (13) (13) (13) (13) (13) (13) (11) <th< td=""><td>6</td><td>Motor Vehicles</td><td>35,248,739</td><td>2,160,000</td><td>37,408,739</td><td>15%</td><td>19,303,416</td><td>2,036,849</td><td>21,340,265</td><td>16,068,474</td></th<>	6	Motor Vehicles	35,248,739	2,160,000	37,408,739	15%	19,303,416	2,036,849	21,340,265	16,068,474
(m) <td>10</td> <td>Fax Machine</td> <td>30,000</td> <td>8</td> <td>30,000</td> <td>10%</td> <td>21,527</td> <td>635</td> <td>22,162</td> <td>7,838</td>	10	Fax Machine	30,000	8	30,000	10%	21,527	635	22,162	7,838
(a) 116,516 (a) 300,800 (a) 507,316 (b) 2,880,963 346,976 3.227,939 3.227,939   (a) 1,569,181 (b) 1,569,181 (c) 1,569,181 (c) 1,569,181 (c) 1,569,181 (c) 1,577 (c) 1,797 (c) 1,530,54 (c) 1,530,54 (c) 1,530,54 (c) 1,590,53 (c) 1,512,77 (c) 1,530,54 (c) 1,530,54 (c) 1,530,54 (c) 1,530,54 (c) 1,513 (c) 1,512,77 (c) 1,513 (c) 1,512,77 (c) 1,513 <td< td=""><td>11</td><td>PABX &amp; Telephone Set</td><td>992,572</td><td>-</td><td>992,572</td><td>10%</td><td>608,767</td><td>28,785</td><td>637,552</td><td>355,020</td></td<>	11	PABX & Telephone Set	992,572	-	992,572	10%	608,767	28,785	637,552	355,020
	12	Computer		1,390,800	7,507,316	10%	2,880,963	346,976	3,227,939	4,279,377
1,549,953 45,000 1,594,953 5% 574,217 38,278 612,495 612,495   1 7,533,163 215,731 7,748,894 5% 2,283,702 204,945 2,488,647 2,488,647   1 483,799 - 483,799 5% 2,283,702 204,945 2,488,647 232,177   1 3,315,153 - 3,315,153 - 3,315,153 2,32,1107 88,580 2,222,668 2,222,668 2,222,668 2,222,316 2,222,668 2,222,668 2,222,314 2,88,5305 5,45,902,323 2,32,177 2,222,668 2,222,568 2,222,568 2,222,568 2,222,568 2,222,568 2,222,568 2,222,568 2,222,568 2,222,56	13	ETP	1,569,181	-	1,569,181	5%	721,257	31,797	753,054	816,127
7,533,163 215,731 7,748,894 5% 2,283,702 204,945 2,488,647   1 483,799 - 483,799 5% 2,233,702 204,945 2,348,647   1 483,799 - 483,799 5% 222,374 9,803 232,177   1 3,315,153 - 3,315,153 10% 2,134,088 88,580 2,222,668   10 6,288,491,997 57,933,107 6,346,425,104 497,017,018 48,885,305 545,902,323   2019 6,223,376,033 43,339,674 6,266,715,707 436,409,174 47,443,955 483,853,129	14	Fire Fitting Equipments	1,549,953	45,000	1,594,953	5%	574,217	38,278	612,495	982,458
483,799 - 483,799 5% 222,374 9,803 232,177   200 3,315,153 - 3,315,153 10% 2,134,088 88,580 2,222,668   2020 6,288,491,997 57,933,107 6,346,425,104 497,017,018 48,885,305 545,902,323   2019 6,223,376,033 43,339,674 6,266,715,707 436,409,174 47,443,955 483,853,129	15	Crane, Trolly & Fork Lift	7,533,163	215,731	7,748,894	5%	2,283,702	204,945	2,488,647	5,260,247
1 3,315,153 - 3,315,153 - 3,315,153 10% 2,134,088 88,580 2,222,668   h 31, 2020 6,288,491,997 57,933,107 6,346,425,104 497,017,018 48,885,305 545,902,323   h 31, 2019 6,223,376,033 43,339,674 6,266,715,707 436,409,174 47,443,955 483,853,129	16	Workshop & Loose Tools	483,799		483,799	5%	222,374	9,803	232,177	251,622
6,288,491,997 57,933,107 6,346,425,104 497,017,018 48,885,305 545,902,323   6,223,376,033 43,339,674 6,266,715,707 436,409,174 47,443,955 483,853,129	17	Furniture & Fixture	3,315,153		3,315,153	10%	2,134,088	88,580	2,222,668	1,092,485
6,223,376,033 43,339,674 6,266,715,707 436,409,174 47,443,955 483,853,129	-	Balance as on March 31, 2020	6,288,491,997		6,346,425,104		497,017,018	48,885,305	545,902,323	5,800,522,781
		Balance as on March 31, 2019	6,223,376,033		6,266,715,707		436,409,174	47,443,955	483,853,129	5,782,862,578



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