

Private & Confidential

AUDITORS' REPORT
ON
THE FINANCIAL STATEMENTS
OF
EMERALD OIL INDUSTRIES LIMITED

45, Bijoy Nagar
Shaiham Sky View Tower (10th Floor)
Dhaka-1000

For the year ended June 30, 2013

AUDITOR:

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AHMED ZAKER & CO, Chartered Accountants

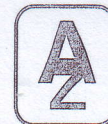
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AHMED ZAKER & Co.

CHARTERED ACCOUNTANTS



A MEMBER FIRM OF KINGSTON SOREL INTERNATIONAL, DEVONSHIRE HOUSE, 60, GOSWELL ROAD, LONDON EC1M 7AD

Auditors' Report

To the Shareholder of Emerald Oil Industries Limited

We have audited the accompanying financial position of **Emerald Oil Industries Limited** which comprises the Statement of financial position as at June 30, 2013 along with Statement of Comprehensive income, Statement of Changes in equity and Statement of Cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standards. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Bangladesh Standards on Auditing, those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give true and fair view of the financial position of **Emerald Oil Industries Limited** as at June 30, 2013 and of its financial performance for the year ended in accordance with Bangladesh Financial Reporting Standards and comply with The Companies Act 1994, Securities and Exchange Rules 1987 and all other applicable laws and regulations.

Report on Other Regulatory Requirements

We also report that,

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) in our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of those books.
- c) the company's statement of financial position, statements of comprehensive income, statement of changes in equity and statement of cash flows dealt with by the reports are in agreement with the books of accounts.
- d) the expenditure incurred was for the purposes of the company's business.

Date: October 27, 2013

Dhaka


AHMED ZAKER & CO.

Chartered Accountants





EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
As at June 30, 2013

Particulars	Notes	Re-Stated	
		Amount in Taka	
		30.06.2013	30.06.2012
<u>A. NON-CURRENT ASSET</u>		708,703,811	541,042,611
Property, Plant & Equipment	4	554,004,035	505,146,991
Capital Work-in-progress	5	150,603,526	30,468,370
Intangible Assets	6	4,096,250	5,427,250
<u>B. CURRENT ASSET</u>		498,064,281	463,921,354
Inventories	7	186,633,833	146,090,794
Accounts Receivable	8	243,780,150	141,935,113
Advances, Deposits & Pre-Payments	9	60,039,563	162,462,466
Cash & Cash Equivalents	10	7,610,735	13,432,981
TOTAL ASSETS & PROPERTIES (A+B)		1,206,768,092	1,004,963,965
<u>C. SHAREHOLDERS EQUITY</u>		379,665,124	302,821,139
Share capital	11	270,000,000	270,000,000
Retained earnings	12	109,665,124	32,821,139
<u>D. NON-CURRENT LIABILITIES</u>		518,863,408	530,975,747
Long term Loan	13	475,243,841	507,654,308
Deferred Tax Liabilities	14	43,619,567	23,321,439
<u>E. CURRENT LIABILITIES</u>		308,239,560	171,167,079
Accounts & Other Payables	15	19,766,881	9,172,831
Workers' Profit Participation Fund		9,407,388	4,549,157
Current portion of Long Term Loan	16	136,872,893	32,969,410
Short Term Bank Loan	17	134,261,321	119,395,069
Provision for Income Tax	18	22,501	28,450
Accrued Expenses	19	7,908,576	5,052,162
TOTAL EQUITY & LIABILITIES (C+D+E)		1,206,768,092	1,004,963,965
Net Asset Value (NAVs)		14.06	11.22

The annexed notes are the integral part of these financial statements.



Chairman


Managing Director


Director

Signed as per our separate report on same date.

Dated: October 27, 2013
Dhaka

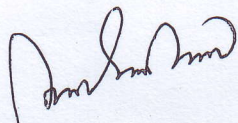

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


EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
For the year ended June 30, 2013

Particulars	Notes	Re-Styled Amount in Taka	
		30.06.2013	30.06.2012
Revenue	20	1,263,780,691	1,098,892,170
Less: Cost of sales	21	1,021,472,027	892,317,613
A. Gross Profit		242,308,664	206,574,557
B. Operating expenses		54,769,216	42,139,593
General and Administrative expenses	22	23,953,718	20,317,240
Selling and distribution expenses	23	30,815,498	21,822,353
C. Operating profit (A-B)		187,539,448	164,434,964
D. Non Operating Income		60,002	75,866
D. Other Income	24	60,002	75,866
E. Non-operating expenses		90,434,836	73,527,700
Financing Expenses	25	85,576,605	68,978,543
Contribution to WPPF		4,858,231	4,549,157
F. Profit/(Loss) before Tax (C+D-E)		97,164,614	90,983,130
G. Provision for Taxation		20,320,629	23,349,889
Current Tax		22,501	28,450
Deffered Tax	26	20,298,128	23,321,439
Net profit / (loss) after tax (F-G)		76,843,985	67,633,241
Earnings Per Share	27	2.85	4.07

The annexed notes are the integral part of these financial statements.

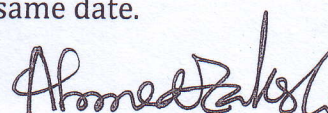

Chairman


Managing Director


Director

Signed in terms of our separate report of same date.

Dated: October 27, 2013
Dhaka


AHMED ZAKER & CO.
CHARTERED ACCOUNTANTS



EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
For the year ended June 30, 2013

Particulars	Amount in Taka			
	Share Capital	Share Money Deposit	Retained Earnings	Total Amount
Balance as on 01.07.2012	270,000,000	-	32,821,139	302,821,139
Net profit/(loss) after tax for the year	-	-	76,843,985	76,843,985
Balance as at June 30, 2013	270,000,000	-	109,665,124	379,665,124

STATEMENT OF CHANGES IN EQUITY
For the year ended June 30, 2012

Particulars	Amount in Taka			
	Share Capital	Share Money Deposit	Retained Earnings	Total Amount
Balance as on 01.07.2011	5,000,000	157,500,000	(34,812,102)	127,687,898
Addition during the year	-	107,500,000	-	107,500,000
Transfer to Share Capital	265,000,000	(265,000,000)	-	-
Net profit/(loss) after tax for the year	-	-	67,633,241	67,633,241
Balance as at June 30, 2012	270,000,000	-	32,821,139	302,821,139

The annexed notes are the integral part of these financial statements.

Chairman

Managing Director

Director

Signed in terms of our separate report of same date.

Dated: October 27, 2013
Dhaka

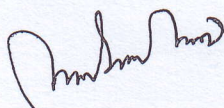
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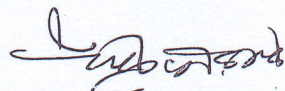
EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
For the year ended June 30, 2013

Particulars	Amount in Taka	
	30.06.2013	30.06.2012
A. Cash flows from operating activities:		
Cash received from customer & others	1,162,398,852	957,292,850
Payment to Creditors, Suppliers & Others	(1,055,547,251)	(1,024,772,997)
Income Tax Deducted at source/Paid during the year	(926,253)	(453,444)
Net Cash provided by operating activities	105,925,348	(67,933,591)
B. Cash flows from investing activities:		
Acquisition of property, plant and Equipment	(21,958,718)	(24,899,239)
Payments for Capital work in progress	(90,571,539)	(38,823,476)
Advance against Land & Land Development	-	(16,475,000)
Advance against Civil Construction	-	(58,000,000)
Advance against Local Machineries	-	(30,000,000)
Acquisition of Intangible Assets	-	(6,550,000)
Net Cash used in investing activities	(112,530,257)	(174,747,715)
C. Cash flows from financing activities:		
Share Money Deposit	-	107,500,000
Inter Company Current Account	-	43,662,387
Financial Expenses	(85,576,605)	(68,978,543)
Short term bank loan (paid)/Received	14,866,252	7,646,729
Long Term Bank Loan (paid)/Received	71,493,016	162,224,751
Net Cash from financing Activities	782,663	252,055,324
Net Decrease in cash & cash equivalents (A+B+C)	(5,822,246)	9,374,018
Cash & cash equivalents at the beginning of the year	13,432,981	4,058,963
Cash & cash equivalents at the end of the year	7,610,735	13,432,981

The annexed notes are the integral part of these financial statements.


Chairman


Managing Director


Director

Signed in terms of our separate report of same date.

Dated: October 27, 2013
Dhaka


AHMED ZAKER & CO.
CHARTERED ACCOUNTANTS



EMERALD OIL INDUSTRIES LIMITED
Notes to the Financial Statements
For the year ended June 30, 2013

1.00 REPORTING ENTITY

1.01 Formation and legal status

Emerald Oil Industries Ltd, (hereinafter referred to as EOIL), a Private Limited Company was incorporated under the Companies Act 1994 vide Registration No. C-72229(271/2008) dated July 17, 2008. Initially the company named as 'Emerald Oil & Poultry Industries Limited' having its registered office in Dhaka. The Corporate Office of the company is situated at 45, Bijoyagar, Dhaka. The company started its commercial operation from July 02, 2011. The board in its meeting held on December 21, 2011 decided to convert the company into public limited and converted into public limited accordingly. The company was renamed as "Emerald Oil Industries Ltd' with effect from December 01, 2011.

1.02 Nature of business

The Company is engaged in manufacturing of Rice Bran Oil by processing of Rice Bran. In the processing of rice bran, De-oil Bran, Fatty Acid, Wax, Gum & Spent Earth are produced as by-product.

2.00 BASIS OF PREPARATION, PRESENTATION AND DISCLOSURES OF FINANCIAL STATEMENT

2.01 Statement of Compliance

The financial statements have been prepared on a going concern basis following accrual basis of accounting except for cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh as Bangladesh Accounting Standards (BASs) and Bangladesh Financial Reporting Standards (BFRSs).

2.02 Application of Standards

The following Standards are applied to the financial statements for the year under review:

Name of the accounting standards	Ref. No.	Status of Application
Presentation of Financial Statements	BAS - 1	Applied
Inventories	BAS - 2	Applied
Cash Flow Statements	BAS - 7	Applied
Events after the Balance Sheet date	BAS - 10	Applied
Income Taxes	BAS - 12	Applied
Property, Plant and Equipment	BAS - 16	Applied
Revenue	BAS - 18	Applied
Employee Benefit	BAS - 19	Applied
Borrowing Costs	BAS - 23	Applied
Related Party Disclosures	BAS - 24	Applied
Earnings Per Share	BAS - 33	Applied
Interim Financial Reporting, Comparative	BAS - 34	Applied
Provisions, Contingent Liabilities and Contingent Assets	BAS - 37	Applied
Intangible Assets	BAS - 38	Applied
First Time Adoption of International Financial Reporting Standards	BFRS - 1	Applied



2.03 Other regulatory compliances

As required, Emerald Oil Industries Ltd complies with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations:

- a) The Income Tax Ordinance 1984
- b) The Income Tax Rules 1984
- c) The Value Added Tax Act 1991
- d) The Value Added Tax Rules 1991
- e) Bangladesh Securities and Exchange Commission Rules 1987
- f) The Customs Act 1969

2.04 Basis of Measurement

The financial statements have been prepared on historical cost basis.

2.05 Functional and presentation currency

These financial statements are prepared in Bangladesh Taka (Taka/Tk.), which is the company's functional currency. All financial information presented in Taka has been rounded off to the nearest integer.

2.06 Use of Estimates and Judgment

The preparation of these financial statements is in conformity with BFRSs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.07 Presentation of Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by BAS 1: Presentation of Financial Statements, The Financial Statement comprises:

- a) statement of financial position
- b) statement of comprehensive income
- c) statement of changes in equity
- d) statement of cash flows and
- e) notes to the financial statements, comprising a summary of significant accounting policies and explanatory information.

2.08 Reporting Period

The financial period of the companies covers one year from 01 July 2012 to 30 June 2013.



2.09 Date of Authorization

The Board of Directors has authorized these financial statements on October 27, 2013

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

3.01 Property, Plant and Equipment

3.01.01 Recognition and Measurement and Disclosure

Items of property, plant and equipment are measured at cost less accumulated depreciation less impairment loss, if any. Capital work-in-progress represents the cost incurred for acquisition and/or construction of property, plant and equipment that were not ready for use at the end of 30 June 2013 and these are stated at cost.

Cost includes expenditure that is directly attributable to the acquisition of asset. The cost of self constructed asset includes the cost of material and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. The title deed of the land of the company is in the name of Emerald Oil Industries Limited.

3.01.02 Pre-Operating Expenses and Borrowing Costs

Interest and other incurred by the company in respect of borrowing of fund are recognized as expenses in the period in which they incurred unless the activities that are necessary to prepare the qualifying assets for its intended use are in progress. Expenses capitalized also include applicable borrowing cost considering the requirement of BAS 23: Borrowing Costs.

3.01.03 Subsequent Costs and Maintenance Activities

The company recognizes in the carrying amount of an item of property, plant and equipment the cost of replacing part of such an item when the cost is incurred, it is probable that the future economic benefits embodied with the item will flow to the company and the cost of the item can be measured reliably. Expenditure incurred after the assets have been put into operation, such as repair and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of fixed assets, the expenditure is capitalized as an additional cost of the assets. All other costs are recognized to the profit and loss account as expenses if incurred. All up-gradation/enhancement are generally charged off as revenue expenditure unless they bring similar significant additional benefits.

3.01.04 Disposal of Fixed Assets

On Disposal of Fixed Assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the income statement, which is determined with reference to the net book value of the assets and net sales proceeds.

3.01.05 Maintenance Activities

The company incurs maintenance cost for all its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.



3.01.06 Depreciation

Depreciation on all items of Property, Plant & Equipment other than Land & Land development is computed using the reducing balance method so as to write off the assets over their expected useful life. All acquisitions during the year are charged full period's depreciation.

After considering the useful life of assets as per BAS-16, the annual depreciation rates have been applied as under which is considered reasonable by the management.

Category	Rate of Depreciation	
	30-Jun-13	30-Jun-12
Land & Land Development	-	-
Building & Other Civil Works	5%	-
Plant & Machineries	10%	-
Electrical & Gas Line Installation	15%	-
Furniture & Fixtures	15%	15%
Office Decoration	15%	15%
Office Equipment	20%	20%
Vehicle	20%	20%

3.02 Capital Work-in-progress

Property, plant and equipment under construction/acquisition is accounted for as capital work-in-progress until construction/acquisition is complete and measured at cost.

3.03 Intangible Assets

3.03.01 Recognition and measurement

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible asset is recognized when all the conditions for recognition as per BAS 38: Intangible assets are met. The cost of an intangible asset comprises its purchase price, import duties and non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

3.03.02 Amortization

Amortization is recognized in the statement of comprehensive income on straight line method. The estimated useful life for computer software is 10 years and Campaign film is 5 years.

3.04 Inventories

Inventories comprise of raw materials, Finished goods, Processing Material, Packing Materials and Stores & Spares. Raw materials and Stores and Spares have been valued at average cost. Finished goods have been valued at lower of net realizable value and total of cost of material and other production Overhead attributable to bringing the goods to the state of sale under the convention of BAS-2.



3.05 Accounts Receivable

Accounts receivable is initially recognized at cost which is the fair value of the consideration given in return. After initial recognition these are carried at cost less impairment losses due to uncollectibility of any amount so recognized.

3.06 Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to profit and loss account.

3.07 Cash and Bank Balances

Cash and cash equivalent include cash in hand, cash at banks which are held and available for use by the Company without any restriction.

3.08 Contingencies

Contingencies arising from claims, litigations, assessments, fines, penalties, etc. are recorded when it is probable that a liability has been incurred and the amount can be reasonably estimated.

3.09 Going Concern

During the year the entity had achieved a good margin of profit of Tk. 76,843,985 from the aforesaid earnings of profit the company can run as a going concern in the foreseeable future.

3.10 Income Tax & VAT

Current Tax

No provision on the profit of the company has been provided during the year as the 100% income of the company is exempted from tax for the year as per PARA 45 of Sixth Schedule Part-A of the Income Tax Ordinance, 1984. However, Company maintains tax provision @ 37.50% on other income as per Income Tax Ordinance, 1984.

Deferred Tax

Deferred tax is provided for all temporary differences comprising between the tax base of assets and liabilities and their carrying amounts in financial statements in accordance with the provision of BAS-12.

No Deferred Tax was provided until 30th June, 2012. The company has introduced Deferred Tax as per provision of BAS-12 during the year and Comparative information has been re-stated accordingly.

Value Added Tax (VAT)

No VAT is applicable on the sale proceeds of the company as the company's sales is exempted from VAT under Table-3, Heading No.-15.15, H.S.Code-1515.90.00 of SRO No. 180/Law/2012/638-VAT of the VAT Act, 1991.



3.11 Revenue Recognition

In compliance with the requirements of BAS - 18: Revenue, revenue from receipts from customers against sales is recognized when products are dispatched to customers, that is, when the significant risk and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.

3.12 Borrowing Costs

Borrowing costs that are not directly attributable to the acquisition, construction or production of qualifying assets are recognized in profit or loss using effective interest method. Borrowing cost incurred against loan for BMRE project has been capitalized under effective interest rate method.

3.13 Cash Flow Statement

Cash flow statement is prepared in accordance with BAS-7 titled "Cash Flow Statement" and the Cash flow from operating activities has been presented under direct method.

3.14 Statements of Changes in Equity

Statement of changes in equity is prepared in accordance with BAS-1 "Presentation of Financial Statements". This statement reflects information about the increase or decrease in net assets or wealth.

3.15 Earnings Per Share

The company calculates its earnings per share in accordance with Bangladesh Accounting Standard (BAS) -33 which has been reported on the face of Statement of Comprehensive Income.

Basic Earnings Per Share

The Company present its basic earnings per share (EPS) data for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the Company by the weighted average number of ordinary shares outstanding during the year.

Diluted Earnings Per Share

No diluted earnings per share is required to be calculated for the year as there was no scope for dilution during the year.

3.16 Employee Benefit Schemes

Workers Profit Participation Fund (WPPF)

During 2011-12, The company has introduced Workers Profit Participation Fund for its employees in accordance with provisions of Bangladesh Labour Act, 2006 (Sec-232(1)).



3.17 Related Party Transactions

The Company, in the normal course of business, has carried out a number of transactions with other entities that fall within the definition of related party contained in Bangladesh Accounting Standard 24: Related Party Disclosures. Details of Related Party transaction has been given in Note: 30

3.18 Events After the Balance Sheet Date

In compliance with the requirements of BAS 10: Events after the reporting period, post Balance Sheet events that provide additional information about the company's position at the reporting Date are reflected in the financial statements and events after the Balance Sheet date that are not adjusting events are disclosed in the notes when material.

The Board of Directors have decided to raise capital upto Tk. 20 crores through issuance of 2,00,00,000 shares of tk. 10/= each by Initial public offer (IPO) with issue price of Tk. 10/= subject to the approval of the regulatory bodies.

3.19 Net Asset Value per Share (NAVs):

Net Asset Value (NAVs) per share has been calculated by dividing net asset value reported in the statement of financial position by the number of ordinary shares in issue.

3.20 Comparative

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year financial statements.

Previous year's figure has been re-arranged whenever considered necessary to ensure comparability with the current year's presentation as per BAS-8: "Accounting Policies, Changes in Accounting Estimates and Errors"

3.21 General

Figures appearing in the financial statements have been rounded off to the nearest Taka.



SI No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

4.00 Property, Plant & Equipments: Tk. 554,004,035

Balance as at 01 July, 2012-At Cost	554,166,646	520,977,428
Addition during the year	97,174,990	33,189,218
Balance as at 30 June, 2013-At Cost	651,341,636	554,166,646
Less: Accumulated Depreciation:		
Balance as at 01 July, 2012	49,019,655	921,061
Charged during the year	48,317,946	48,098,594
Balance as at 30 June, 2013	97,337,601	49,019,655
Written Down Value as at 30 June, 2013	554,004,035	505,146,991

The details have been shown in Annexure: A

5.00 Capital work-in-progress: Tk. 150,603,526

	Balance as at 01.07.2012	Addition during the year	Transfer to Fixed assets	Balance as at 30.06.2013
Building & Civil Construction - BMRE	9,416,922	62,611,551	52,611,551	19,416,922
Local Machineries - BMRE	-	55,223,699	-	55,223,699
Interest against BMRE Loan Note: 5.01	2,402,710	14,208,028	5,824,832	10,785,906
Imported Machineries - BMRE	18,648,738	46,528,261	-	65,176,999
Total	30,468,370	178,571,539	58,436,383	150,603,526

5.01 Interest against BMRE loan has been capitalized under Capital Work-in-progress as the loan received for BMRE purpose vide Term Loan # 1502-04-0000016, sanction letter # BASIC/DIL/CREDIT/2012/1944 from BASIC Bank Ltd., Dilkusha Branch. Proportionate interest of the loan has been capitalized to Building & Civil Construction and the remaining will be capitalized with the relevant assets when the related assets will be ready to use as per BAS-23.

6.00 Intangible Assets: Tk. 4,096,250

Balance as at July 01, 2012-At Cost	6,760,000	210,000
Addition during the year	-	6,550,000
Balance as at June 30, 2013-At Cost	6,760,000	6,760,000
Less: Accumulated Amortization:		
Balance as at July 01, 2012	1,332,750	15,750
Charged during the Year	1,331,000	1,317,000
Balance as at June 30, 2013	2,663,750	1,332,750
Written Down Value as at June 30, 2013	4,096,250	5,427,250

The details have been shown in Annexure: B

7.00 Inventories: Tk. 186,633,833

Finished Goods	97,558,015	97,335,559
Raw Materials	33,046,293	27,609,295
Processing Materials	47,728,081	13,756,543
Packing Materials	2,514,838	3,230,250
Stores & Spares	5,786,606	4,159,147
Total	186,633,833	146,090,794

Quantity-wise break up is given in Annexure: C

8.00 Accounts Receivables: Tk. 243,780,150

Dues within three months	180,333,829	75,309,406
Dues over three months but within six	60,678,917	66,625,707
Dues over six months	2,767,404	-
Total	243,780,150	141,935,113

- The details is shown in Annexure: D
- The amount is considered good and collectible within one year.
- There is no such debt due by or to directors or other officers of the company.



SI No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

9.00 Advances, Deposits & Pre-payments: Tk. 60,039,563

Advances:

Tax Deducted at source	
Advance Office Rent	
Advance against Rice Bran	Note: 9.01
Advance against Expenses	
Advance against Salary	Note: 9.02
Advance against Land & Land Development	
Advance against Civil Construction	
Advance against Local Machineries	
Other Advance	Note: 9.03

57,565,143	160,939,116
1,601,268	703,465
64,000	-
50,690,317	49,255,970
-	2,078,915
2,615,215	2,186,492
-	16,475,000
-	58,000,000
-	30,000,000
2,594,343	2,239,274
2,474,420	1,523,350

Deposits:

Security Deposits-REB	
Trade Fair	
Security Deposits-Titas Gas	
Security Deposits-T & T	
Bank Guarantee Margin	
Security Deposits-Office Space	

8,250	8,250
300,000	-
896,500	896,500
10,000	10,000
358,600	358,600
901,070	250,000

Total

60,039,563	162,462,466
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9.01 Advance against Rice Bran: Tk. 50,690,317

This represents the amount paid as advance to various suppliers for procuring rice bran, the basic raw material & the details are given below:

Particulars

Purpose

Azad Enterprise-Comilla	Rice Bran Purchase	5,524,981	6,547,996
Anwar Enterprise-Dhakolhati-Sherpur	Rice Bran Purchase	6,526,747	6,955,915
Emran Enterprise-Jamalpur	Rice Bran Purchase	4,983,407	5,646,370
Islam Enterprise-Asuganj-B.Baria	Rice Bran Purchase	5,018,926	5,725,452
Ma Babar Ashirbad Enterprise-Kalihati	Rice Bran Purchase	4,270,080	5,614,436
Motin & Brothers-Hobiganj-Sylhet	Rice Bran Purchase	4,743,254	5,255,007
Rezwan-Sherpur	Rice Bran Purchase	1,011,084	-
Ruman Rice Mill-Jamalpur	Rice Bran Purchase	4,594,104	-
Saiful Traders-Bhairab	Rice Bran Purchase	7,472,309	6,838,584
Shumi Enterprise-Dhaka	Rice Bran Purchase	4,352,766	6,328,376
Syed Murad-Jamalpur	Rice Bran Purchase	2,192,659	-
Zia Jony Enterprise	Rice Bran Purchase	-	343,834
		50,690,317	49,255,970

9.02 Advance against Salary: Tk. 2,615,215

Department

Employee-Factory Office	1,679,300	2,059,558
Employee-Head Office	935,915	126,934
	2,615,215	2,186,492

9.03 Other Advance: Tk. 2,594,343

Particulars

Purpose

Alliance Financial Services Ltd.	Issue Management	1,000,000	500,000
Artech Asia	Packing Materials	10,000	-
Ghorashal Containers	Packing Materials	-	400,000
Jahangir Alam-Boiler	Boiler Maintenance	-	73,850
Jahangir Alam-Office Rent	Office Rent	-	40,000
Mofazzal Enterprise	Construction Material	-	200,000
New Perfect Engineering	Machinery Maintenance	-	500,000
Phonix Engineering	Maintenance	40,900	-
Rahima Tin Factory	Packing Materials	960,025	-
Tota Group	Loading & Unloading	358,418	400,424
V-Sign	Packing Materials	200,000	-
Wem Bangladesh Ltd.	Promotional Expenses	25,000	125,000
		2,594,343	2,239,274



SI No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

- a) All advances and deposits amount are considered good and recoverable.
b) There is no agreement with directors and officers of the Company regarding advance or due amount.

10.00 Cash & Cash Equivalents: Tk. 7,610,735

The break-up of the amount is given below:

Cash in Hand	Note - 10.01	710,519	4,437,983
Cash at Banks	Note - 10.02	6,900,216	8,994,998
Cash and cash equivalents		7,610,735	13,432,981

10.01 Cash in Hand: Tk. 710,519

Cash at Head Office	4,459	568,986
Cash at Factory	706,060	3,868,997
	710,519	4,437,983

10.02 Cash at Bank: Tk. 6,900,216

Name of the Bank	Types of A/C	Branch	Account No.	Taka	Taka
National Bank of Pakistan	CD	Motijheel	000111100008392	37,261	89,093
Basic Bank Ltd.	CD	Dilkusha	1510-01-0004855	1	8,609
Brac Bank Ltd.	CD	Sherpur	600-1202-09262-9001	205,933	3,552,260
Brac Bank Ltd.	CD	Jamalpur	2301-2026-2539-9001	448,759	-
Bangladesh Krishi Bank	CD	Sherpur	0201010548	99,425	-
Dutch Bangla Bank Ltd.	CD	Jamalpur	2061100009548	98,300	-
Islami Bank Bangladesh Ltd	CD	Sherpur	20501880100396407	4,178,312	-
National Bank Ltd.	CD	Jamalpur	0075-33014231	1,059,473	2,728,284
Jamuna Bank Ltd.	CD	Sherpur	0069-0210000639	101,307	2,039,173
Prime Bank Ltd.	CD	Sherpur	51111030002914	80,413	568,773
Prime Bank Ltd.	CD	Banani	13211070021183	7,215	-
Sonali Bank Ltd.	CD	Sherpur	2400000191	467,086	-
Sonali Bank Ltd.	CD	Sherpur	200023598	109,425	-
Sonali Bank Ltd.	CD	Jamalpur	200019799	7,306	8,806
Total				6,900,216	8,994,998

All the bank balances were confirmed by the respective bank.

11.00 Share Capital: Tk. 270,000,000

Authorised Capital:

100,000,000 ordinary shares of tk. 10/- each 1,000,000,000 1,000,000,000

Issued and Paid-up Capital

27,000,000 ordinary shares of tk. 10/- each 270,000,000 270,000,000

The aforesaid share capital is subscribed as under:

Name	No. of Shares	Percentages (%)	Amount (Tk.)
Syed Monowarul Islam	1,100,000	4.07%	11,000,000
Syed Hasibul Gani Galib	11,620,000	43.04%	116,200,000
Md. Enamul Haque Khan	250,000	0.93%	2,500,000
Syed Mahbubul Gani	750,000	2.78%	7,500,000
Mrs. Farhana Galib Ame	4,180,000	15.48%	41,800,000
Mr. ASM Monirul Islam	1,100,000	4.07%	11,000,000
Dr. Bazlul Haque Khandaker	700,000	2.59%	7,000,000
Sajan Kumar Basak	1,100,000	4.07%	11,000,000
Amitabha Bhowmik	1,100,000	4.07%	11,000,000
Mrs. Anjana Basak	850,000	3.15%	8,500,000
Indrani Sen	850,000	3.15%	8,500,000
Shishir Kumar Basak	650,000	2.41%	6,500,000
Sharbani Basak	500,000	1.85%	5,000,000



Sl No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

Syeda Rezia Banu	200,000	0.74%	2,000,000
Syeda Rozina Zaman	200,000	0.74%	2,000,000
Syeda Rubira Akhter	200,000	0.74%	2,000,000
Syeda Rakiba Akhter	250,000	0.93%	2,500,000
Syed Masud Hasan Siddique	200,000	0.74%	2,000,000
Gita Saha	450,000	1.67%	4,500,000
Prasanta Kumar Saha	450,000	1.67%	4,500,000
Narayan Chandra Paul	300,000	1.11%	3,000,000
Total	27,000,000	100.00%	270,000,000

12.00 Retained Earnings: Tk. 109,665,124

Opening Balance	32,821,139	(34,812,102)
Add: Net Profit/(Loss) after tax for the year	76,843,985	67,633,241
	109,665,124	32,821,139

13.00 Long Term Loan (Secured): Tk. 475,243,841

The break-up of the amount is given below:

Bank Name	Types of A/C	Branch	Account No.	30-Jun-2013	30-Jun-2012
Basic Bank Ltd	Term Loan	Dilkusha	1502-04-0000016	172,609,182	111,969,891
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000901	100,379,887	98,358,895
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000917	115,520,712	112,988,008
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000959	223,606,953	217,306,924
				612,116,734	540,623,718
Less: Current portion of Long Term Loan transferred to Current Liability				136,872,893	32,969,410
Basic Bank Ltd-016				40,771,055	-
Basic Bank Ltd-901				20,276,290	7,565,160
Basic Bank Ltd-917				23,503,149	8,690,341
Basic Bank Ltd-959				52,322,399	16,713,909
				475,243,841	507,654,308

Current portion of Long Term Loan is shown as Current liabilities as per requirement of BAS-1.

Details of Term loan are provided below :

Nature:	Term Loan
Purpose:	A/c # 1502-04-0000016 for BMRE of the project and the remaining loans are for repaying the loan of First Security Islami Bank Limited and to meet the cost to be incurred for setting up the project.
Tenure:	5~7 years
Repayment Clause:	60~72 monthly equal installments.
Interest Rate:	11.5% - 13% p.a.
Security:	The loans are secured by registered mortgage of 289 decimal project land & building, 94 decimal, 119 decimal, 163 decimal & 100 decimal land owned by the Chairman, Managing Director, Mr. Liakhat Ali (third party) & Mr. Syed Mahbul Gani respectively, hypothecation of existing Machinery & Equipment of the project and future additions if any, Hypothecation of all stock of raw materials, WIP and finished goods, comprehensive insurance policy on assets of the project in name of the company, personal guarantee of all the Directors both jointly and severally.

14.00 Deferred Tax Liability: Tk. 43,619,567

For 2012-2013:

	Carrying Amount	Tax Base	Temporary Difference	Tax Rate	Deferred Tax (Assets)/Liab.
Property, Plant & Equipment	517,652,328	410,740,871	106,911,457	37.50%	40,091,796
WPPF	9,407,388	-	9,407,388	37.50%	3,527,771
Deferred Tax Liability					43,619,567

For 2011-2012:

	Carrying Amount	Tax Base	Temporary Difference	Tax Rate	Deferred Tax (Assets)/Liab.
Property, Plant & Equipment	495,806,444	438,165,098	57,641,346	37.50%	21,615,505
WPPF	4,549,157	-	4,549,157	37.50%	1,705,934
Deferred Tax Liability					23,321,439



SI No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

15.00 Accounts & Other Payables: Tk. 19,766,881

The break-up of the amount is given below:

Bills Payable	Note-15.01	2,605,445	725,217
Trade Creditors	Note-15.02	12,576,830	4,384,014
Advance against Sales	Note-15.03	663,123	259,927
Security Deposit received		350,000	350,000
TDS & VAT Payable		3,571,483	3,453,673
		19,766,881	9,172,831

All creditors were paid on regular basis

15.01 Bills Payable: Tk. 2,605,445

Particulars	Purpose		
B J Automobile Solution Ltd.	Vehicle Maintenance	-	598
Bidhu Bhuson Bonik-Nayani Bazar	Empty Drum	-	1,240
Bidyut Relation-Jamalpur.	Electrical Goods	50,821	53,601
Bonic Electric & Engineerings.	Electrical Goods & Maintenance	-	33,345
Dulal-Jamalpur	Poly Bag	1,393,194	84,161
Faruque Enterprise	Construction Material	418,565	81,850
Inessa Enterprise	Packing Materials	210,000	-
Kaz International	C & F	1,489	5,405
Keramat	Construction Material	-	6,826
Lal Miah	Sand Supply	1,324	32,843
MAK Enterprize	C & F	784	1,833
Mars Media	Printing	150,163	370,163
Unicom Services	Computer & Accessories	9,300	-
Shotorupa Enterprise	Furniture	-	25,000
Ghorashal Containers	Packing Materials	369,805	-
Sultan Enterprise	C & F	-	28,352
		2,605,445	725,217

15.02 Trade Creditors: Tk. 12,576,830

Particulars	Purpose		
Azad Chemical Company	Processing Material	85,565	55,800
Anjali Traders-Noakhali	Rice Bran Purchase	712,597	-
Emam Hasan Enterprise-Sherpur	Rice Bran Purchase	419,818	-
Hasan Enterprise-Sherpur	Rice Bran Purchase	1,293,353	51,521
Hasna Traders-Sherpur	Rice Bran Purchase	992,575	184,616
Joy Bijoy Traders-Netrokona	Rice Bran Purchase	-	711,113
Jabbar Rice Mill-Sherpur	Rice Bran Purchase	733,854	-
Kazi Enterprise-Islampur-Jamalpur	Rice Bran Purchase	161,520	297,098
Kazi Traders-Bazitpur-Kishorganj	Rice Bran Purchase	40,810	50,810
Loknath Traders--Sherpur	Rice Bran Purchase	954,973	11,862
M.K Traders-Jessore	Rice Bran Purchase	15,310	20,340
Mahadi Enterprise-Jamalpur	Rice Bran Purchase	-	594,347
Mahim Rice Mill-Jamalpur	Rice Bran Purchase	436,095	-
Mim Enterprise-Sherpur	Rice Bran Purchase	4,166	86,570
Minto Enterprise-Malanda	Rice Bran Purchase	-	71,487
Monohor-Jamalpur	Rice Bran Purchase	-	235,867
Orna Enterprise-Sherpur	Rice Bran Purchase	1,171,950	-
Ruman & Maa Auto Rice Mill-Jamalpur	Rice Bran Purchase	-	362,133
S. B. Trading-Sherpur	Rice Bran Purchase	15,448	149,463
Salim Enterprise-Sherpur	Rice Bran Purchase	1,528,331	719,025
Shaha Rice and Flour Mill-Sherpur	Rice Bran Purchase	2,082,525	769,645
Shithi Enterprise-Grida Narayanpur	Rice Bran Purchase	512,239	-
Susil Chandra Shaha-Kalihati-Tangail	Rice Bran Purchase	5,396	10,396
Syed Murad-Jamalpur	Rice Bran Purchase	-	1,921
Zia Jony Enterprise-Sherpur	Rice Bran Purchase	1,410,305	-
		12,576,830	4,384,014

All creditors were paid on regular basis.



Sl No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

15.03 Advance against Sales: Tk. 663,123

Particulars	Purpose		
Alo Traders-Joydebpur	Oil	774	126
Excel Feed Mill-Trisal	DOB	-	5,193
Fakuruddin-Dhaka	DOB	-	60
Four Star Traders-Adamdighi	Oil	-	14,920
L.B Poultry and Fish Feed-Mymensingh	DOB	-	267
Levender-Gulshan-02	Oil	10,663	-
Maa Store-Kustia	Oil	-	-
Manik-Tangail	Oil	-	140
Mitali Enterprise-Norsingdi	DOB	-	106,400
Modina Trading-Savar	DOB	-	8,630
Nandan Mega Shop	Oil	22,664	-
New Poultry Fish & Medicine-Gazipur	DOB	-	7,980
Nipun Traders-Comilla	Oil	260	-
Nurul Islam-Jamalpur	DOB	-	10,104
Purnata Feed Mill-Mymensingh	DOB	-	68
Rahim Uddin-Atharabari	Oil	-	27,300
Razzak Oil Mill-Kishorganj	Oil	-	11,330
S.K. Choudhury and Sons-Comilla	Oil	-	24
Shahi Vander-Nayani Bazar	Oil	228,027	14,712
Siddik Oil Mill-Nalitabari-Sherpur	Oil	-	9,145
Suja-Bazrapur-Jamalpur	Fatty Acid	-	2,528
Sujon Miah- Valuka	DOB	400,735	50
Taposh Pal-Mymensingh	Oil	-	40,950
		663,123	259,927

16.00 Current Portion of Long Term Loan: Tk. 136,872,893

Basic Bank Ltd-016	40,771,055	-
Basic Bank Ltd-901	20,276,290	7,565,160
Basic Bank Ltd-917	23,503,149	8,690,341
Basic Bank Ltd-959	52,322,399	16,713,909
	136,872,893	32,969,410

17.00 Short Term Bank Loan: Tk. 134,261,321

Bank Name	Account Types	Branch	Account No.	30-Jun-2013	30-Jun-2012
Basic Bank Limited	CC	Dilkusha	1560-01-0000579	51,424,415	26,849,317
Basic Bank Limited	STL	Dilkusha	1503-70-0001381	72,488,276	65,584,603
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001051	817,975	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001158	1,527,618	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001179	441,979	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001207	880,209	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001228	568,119	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001296	341,186	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001330	857,512	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001351	1,805,660	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001532	833,913	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001602	538,875	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001650	578,360	-
Basic Bank Limited	LTR	Dilkusha	LTR # 1503 41 0001671	1,157,224	-
National Bank of Pakistan	LTR	Motijheel	0001-621-000-21041	-	615,293
Prime Bank Ltd.	IBP	Banani	LD1208700006	-	26,345,856
Total				134,261,321	119,395,069

Particulars	CC	STL
Purpose:	Working Capital.	Working Capital
Tenure:	1 year	1 year
Interest Rate:	Interest Rate: 15% p.a subject to change by the bank from time to time as applicable for the limit.	18%



SI No. Particulars

		Amount in BDT	
		30.06.2013	30.06.2012
Security:	The loan is secured by registered mortgage of 289 decimal project land & building, 94 decimal, 119 decimal, 163 decimal & 100 decimal land owned by the Chairman, Managing Director, Mr. Liakhat Ali (third party) & Mr. Syed Mahbul Gani respectively, hypothecation of existing Machinery & Equipment of the project and future additions if any, Hypothecation of all stock of raw materials, WIP and finished goods, comprehensive insurance policy on assets of the project in name of the company, personal guarantee of all the Directors both jointly and severally.	Cheque for Tk. 600 lac & existing mortgage.	

18.00 Provision for Income Tax: Tk. 22,501

Opening Balance
Add: Addition during the year

Less: AIT Adjustment
Less: Paid during the year

	28,450	-
	<u>22,501</u>	<u>28,450</u>
	50,951	28,450
	7,587	-
	<u>20,853</u>	-
	<u>22,501</u>	<u>28,450</u>

19.00 Accrued expenses: Tk. 7,908,576

The break-up of the amount is given below:

Salary & Wages
Managing Directors Remuneration
Audit & Professional Fees
Telephone Bill
Gas Bill
House Rent & Utility
Electricity Bill
Total

5,172,216	3,000,331
50,000	-
115,000	115,000
24,764	16,335
2,431,262	1,863,318
25,800	25,198
89,534	31,980
<u>7,908,576</u>	<u>5,052,162</u>

- a) All accrued Expenses were paid on regular basis;
b) Salary & Allowances for the month of June-13 has been paid subsequent month.

20.00 Revenue: Tk. 1,263,780,691

This represents cash and credit sales during the year under audit and made up as follows:

	Qty.	Meas.	Rate		
Rice Bran Oil (Bulk)	5,769.02	Ton	96,357.00	555,885,631	623,961,670
Oil-1 Ltr. Bottled	180,768.00	Pcs.	143.99	26,028,398	6,164,949
Oil-2 Ltr. Bottled	15,212.00	Pcs.	293.91	4,470,940	920,645
Oil-5 Ltr. Bottled	160,773.00	Pcs.	700.98	112,698,043	10,004,934
Oil-8 Ltr Tin	6,030.00	Pcs.	960.95	5,794,540	-
Oil-16 Ltr Tin	4,675.00	Pcs.	1,917.62	8,964,894	-
De-Oil Bran	41,194.25	Ton	11,306.92	465,780,169	371,398,350
Fatty Acid	1,150.34	Ton	61,847.58	71,145,746	74,114,800
Gum	538.55	Ton	3,842.80	2,069,541	2,849,657
Wax	354.41	Ton	27,275.52	9,666,716	8,660,600
Spent Earth	1,014.76	Ton	1,257.51	1,276,073	816,565
				<u>1,263,780,691</u>	<u>1,098,892,170</u>

21.00 Cost of Goods Sold: Tk. 1,021,472,027

This is made up as follows:

Raw Material Consumed	Note -21.01	832,762,934	769,136,570
Processing Material Consumed	Note -21.02	21,799,289	51,113,378
Packing Material Consumed	Note -21.03	31,477,131	17,859,772
Stores & Spares Consumed	Note -21.04	7,936,760	7,389,687
Factory Overhead	Note -21.05	<u>127,823,858</u>	<u>144,549,327</u>
Cost of Production		1,021,799,972	990,048,734
Opening Stock of Finished Goods		97,335,559	-
Cost of Goods available for Sale		1,119,135,531	990,048,734
Sample Expenses Transferred to Selling & Distributon Expenses		(105,489)	(395,562)
Closing Stock of Finished Goods		<u>(97,558,015)</u>	<u>(97,335,559)</u>
Cost of Goods Sold		<u>1,021,472,027</u>	<u>892,317,613</u>

AC



Sl No.	Particulars	Amount in BDT	
		30.06.2013	30.06.2012
21.01	Raw Material Consumed: Tk. 832,762,934		
	Opening Stock	27,609,295	23,125,463
	Add: Purchase during the year	838,199,932	773,620,402
	Less: Closing Stock	(33,046,293)	(27,609,295)
		<u>832,762,934</u>	<u>769,136,570</u>
21.02	Processing Material Consumed: Tk. 21,799,289		
	Opening Stock	13,756,543	11,922,972
	Add: Purchase during the year	55,770,827	52,946,949
	Less: Closing Stock	(47,728,081)	(13,756,543)
		<u>21,799,289</u>	<u>51,113,378</u>
21.03	Packing Material Consumed: Tk. 31,477,131		
	Opening Stock	3,230,250	2,540,391
	Add: Purchase during the year	30,761,719	18,549,631
	Less: Closing Stock	(2,514,838)	(3,230,250)
		<u>31,477,131</u>	<u>17,859,772</u>
21.04	Stores & Spares Consumed: Tk. 7,936,760		
	Opening Stock	4,159,147	1,531,013
	Add: Purchase during the year	9,564,219	10,017,821
	Less: Closing Stock	(5,786,606)	(4,159,147)
		<u>7,936,760</u>	<u>7,389,687</u>
21.05	Factory Overhead: Tk. 127,823,858		
	Fuel & Lubricants	8,155,708	41,682,659
	Daily Labour	6,556,484	6,171,425
	Depreciation	41,885,112	42,856,236
	Electricity Bill	110,331	48,415
	Fooding & Entertainment	1,514,523	1,100,798
	Factory Insurance	2,107,471	1,351,410
	Gas Bill	26,042,602	18,506,880
	House Rent & Utilities	308,250	289,443
	Lab Testing	36,200	118,700
	Loading, Unloading & Carrying	5,846,729	5,867,719
	Medical Expenses	292,959	162,993
	Repair & Maintenance	3,729,755	2,687,263
	Printing & Stationery	162,015	-
	Rates & Taxes	92,358	116,000
	Salary & Allowances	30,742,359	23,530,709
	Uniform & Liveries	241,002	58,677
		<u>127,823,858</u>	<u>144,549,327</u>
22.00	General Administrative Expenses: Tk. 23,953,718		
	Audit Fees	230,000	119,950
	Board Meeting Fees	14,000	-
	Computer Accessories	147,370	101,885
	Depreciation	6,432,834	5,242,358
	Dish Bill	14,750	11,100
	Donation & Subscription	393,445	510,560
	Electricity Bill	216,258	144,707
	Fooding & Entertainment	844,322	756,228
	Consultancy & Other Fees	1,100,000	2,561,820
	Internet & Server Expenses	386,520	386,218
	Legal Expenses	-	203,300
	Managing Directors Remuneration	450,000	-
	Miscellaneous Expenses	531,627	705,322
	Mobile & Telephone Bill	592,062	358,582
	Newspaper & Periodicals	7,363	9,293



SI No. Particulars

Amount in BDT	
30.06.2013	30.06.2012
648,169	539,292
1,253,247	627,900
81,360	65,445
294,664	441,609
1,666,072	1,180,458
4,751,850	3,372,070
794,579	542,659
1,758,266	1,108,979
1,331,000	1,317,000
13,960	10,505
23,953,718	20,317,240

Payment/Perquisites to Directors & Officers:

The aggregate amount paid/provided during the year in respect of directors & officers of the company as defined in the Bangladesh Securities & Exchange Rules, 1987 are disclosed below:

Particulars	-	-
Directors Remuneration	450,000	-
Managing Directors Remuneration	-	-

- No money was given to any directors for rendering special service to the company.
- Six meeting of the Board of Directors were held during the year.
- For attending each board meeting of the company Taka 500/= was given to director present in the meeting.
- The company has been providing car facilities to the Managing Director.

23.00 Selling & Distribution Expenses: Tk. 30,815,498

Advertisement	4,399,768	12,890,504
Delivery Expenses	3,976,614	1,297,960
Electricity Bill	66,376	72,256
Fooding & Entertainment	128,623	33,535
Office Rent	755,320	459,540
Printing & Stationery	103,956	91,924
Salary & Allowances	12,887,597	4,583,860
Sales Promotion Expenses	5,434,222	1,552,997
Sample Expenses	105,489	395,562
Marketing Office Maintenance	211,750	-
Vehicle Maintenance	45,505	-
Trade Fair	2,571,778	444,215
Training Expenses	128,500	-
	30,815,498	21,822,353

24.00 Other Income: Tk. 60,002

Bank Interest Received	60,002	75,866
	60,002	75,866

25.00 Financing Expenses: Tk. 85,576,605

Bank Charges & Commission	125,766	364,265
Interest on CC/OD Account	6,906,330	5,491,678
Interest on LTR	565,014	457,021
Interest on STL	11,903,673	10,064,602
Interest on Long Term Loan	79,843,876	52,657,569
Interest on IBP	439,974	2,346,118
	99,784,633	71,381,253
Less: Capitalized (Note: 5)	14,208,028	2,402,710
	85,576,605	68,978,543

26.00 Deffered Tax Expenses: Tk. 20,298,128

Closing Deffered Tax Liability	43,619,567	23,321,439
Opening Deffered Tax Liability	23,321,439	-
	20,298,128	23,321,439

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Sl No. Particulars

Amount in BDT	
30.06.2013	30.06.2012

27.00 Calculation of Earnings Per Share

Net Profit / (Loss) for the Year	76,843,985	67,633,241
Earnings attributable to the ordinary share holders	76,843,985	67,633,241
Weighted average no. of Shares (Note - 27.01)	27,000,000	16,603,013
Earning Per Share	2.85	4.07

Calculation of Earnings Per Share deducting non- operating income

	30.06.2013	30.06.2012
Net Profit / (Loss) for the Year	76,843,985	67,633,241
Less Other income	60,002	75,866
Net profit after tax except other income	76,783,983	67,557,375
Weighted average no. of Shares (Note 27.01)	27,000,000	16,603,013
Earning Per Share	2.84	4.07

27.01 Weighted Average Number of Shares:

5,00,000 shares for 365 days	-	500,000
94,00,000 shares for 276 shares	-	7,107,945
1,71,00,000 shares for 365 days	-	8,995,068
2,70,00,000 shares for 365 days	27,000,000	-
	27,000,000	16,603,013

28.00 No. of Employees

The company had 445 permanent employees as at 30 June 2013 and a varying number of seasonal and temporary workers as required, which was 41 as at 30 June 2012. All the permanent employees received remuneration in excess of Tk. 36,000 per annum.

29.00 Production Capacity

	30.06.2013	30.06.2012
	Ton/year	Ton/year
Installed Capacity (yearly)	54,750	54,750
Utilized Capacity	52,350	48,163
Achieved Capacity (%)	95.62%	87.97%

30.00 Related Party Transaction

During the period the company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their value have been set out in accordance with the provisions of BAS-24: Related party disclosure.

Name of the parties	Relationship	Nature of Transact.	Balance as at 01 July 2012	Transaction during the period		Balance as at 30 June 2013
				Addition	Adjustment	
Voice Enterprise Ltd.	Common Director	DOB Sales	30,000,000	-	30,000,000	-

Managing Director Mr. Syed Hasibul Gani Ghalib holds share capital and also is the Managing Director of the above concerns.

31.00 Contingent Liabilities

There is no contingent liability on the date of statement of financial position.



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF FIXED ASSETS
As at June 30, 2013

Annexure: A

Particulars	COST			Rate of Dep.	DEPRECIATION			Written down value as at 30-Jun-2013
	As at 01-Jul-2012	Addition the year	As at 30-Jun-2013		As at 01-Jul-2012	Charged the year	As at 30-Jun-2013	
Land & Land Development	9,340,547	27,011,160	36,351,707	-	-	-	36,351,707	
Building & Other Civil Works	184,692,796	58,436,383	243,129,179	5%	9,234,640	20,929,367	222,199,812	
Plant & Machineries	321,451,530	47,700	321,499,230	10%	32,145,153	61,080,561	260,418,669	
Electrical & Gas Line Installation	9,842,954	-	9,842,954	15%	1,476,443	2,731,420	7,111,534	
Furniture & Fixtures	2,911,024	207,670	3,118,694	15%	639,450	1,011,337	2,107,357	
Office Decoration	4,656,000	2,755,947	7,411,947	15%	1,127,279	2,069,979	5,341,968	
Office Equipment	2,487,795	233,850	2,721,645	20%	607,010	1,029,937	1,691,708	
Vehicle	18,784,000	8,482,280	27,266,280	20%	3,789,680	8,485,000	18,781,280	
Balance as at June 30, 2013	554,166,646	97,174,990	651,341,636		49,019,655	97,337,601	554,004,035	
Balance as at June 30, 2012	520,977,428	33,189,218	554,166,646		921,061	48,098,594	505,146,991	

Depreciation Charged To-

General & Administrative Expenses	6,432,834
Factory Overhead	41,885,112
Total	48,317,946

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EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF INTANGIBLE ASSETS
 As at June 30, 2013

Annexure: B

Particulars	COST			Rate of Amo.	AMORTIZATION			Written down value as at 30-Jun-2013
	As at 01-Jul-2012	Addition during the year	As at 30-Jun-2013		As at 01-Jul-2012	Charged during the year	As at 30-Jun-2013	
Software	330,000	-	330,000	10%	46,750	45,000	91,750	238,250
Campaign Film (Advertisement)	6,430,000	-	6,430,000	20%	1,286,000	1,286,000	2,572,000	3,858,000
Balance as at June 30, 2013	6,760,000	-	6,760,000		1,332,750	1,331,000	2,663,750	4,096,250
Balance as at June 30, 2012	210,000	6,550,000	6,760,000		15,750	1,317,000	1,332,750	5,427,250



AHMED ZAKER & Co.
 CHARTERED ACCOUNTANTS



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EMERALD OIL INDUSTRIES LIMITED
Quantity-wise break-up of Inventory

Annexure: C

Items Name	Opening Balance as on 01-Jul-2012		Production		Delivered/Used		Closing Balance as on 30-Jun-2013	
	Quantity (Ton)	Amount	Quantity (Ton)	Amount	Quantity (Ton)	Amount	Quantity (Ton)	Amount
Rice Bran Oil (Bulk)	214.34	18,356,496	6,987.09	572,874,093	6,881.09	564,930,952	320.34	26,299,637
De-oil Bran	4,585.01	40,086,837	40,867.13	365,204,559	41,194.25	367,324,184	4,257.89	37,967,212
Fatty Acid	371.10	18,601,841	1,074.15	52,505,570	1,150.34	56,597,614	294.91	14,509,797
Gum	168.39	2,181,146	409.20	1,242,800	538.55	3,192,519	39.04	231,427
Wax	299.49	7,076,290	624.03	13,452,291	354.41	7,878,049	569.11	12,650,532
Spent Earth	21.45	18,545	994.67	988,572	1,014.76	1,005,769	1.36	1,348
		86,321,155		1,006,267,885		1,000,929,087		91,659,953

Items Name	Opening Balance as on 01-Jul-2012		Production		Delivered		Closing Balance as on 30-Jun-2013	
	Quantity (Pcs)	Amount	Quantity (Pcs)	Amount	Quantity (Pcs)	Amount	Quantity (Pcs)	Amount
Oil-1 Ltr	41,862	4,777,007	160,322	16,536,924	181,000	19,081,020	21,184	2,232,911
Oil-2 Ltr	1,490	304,981	17,240	3,213,654	15,301	2,874,446	3,429	644,189
Oil-5 Ltr	11,879	5,932,416	155,322	74,314,252	160,907	77,225,706	6,294	3,020,962
Oil-8 Ltr	-	-	7,120	5,210,362	6,030	4,412,694	1,090	797,668
Oil-16 Ltr	-	-	5,231	7,556,623	4,675	6,753,412	556	803,211
Total Finished Goods		11,014,404		94,064,830.00		99,181,172		5,898,062

Raw Materials:

Items Name	Opening Balance as on 01-Jul-2012		Purchased		Used		Closing Balance as on 30-Jun-2013	
	Quantity (Ton)	Amount	Quantity (Ton)	Amount	Quantity (Ton)	Amount	Quantity (Ton)	Amount
Rice Bran	1,755.72	27,609,295	51,165.62	816,699,932	50,850.00	811,262,934	2,071.34	33,046,293
Crude Oil	-	-	300.00	21,500,000	300.00	21,500,000	-	-
	1,755.72	27,609,295	51,465.62	838,199,932	51,150.00	832,762,934	2,071.34	33,046,293

Processing Material

Items Name	Opening Balance as on 01-Jul-2012		Purchased		Used		Closing Balance as on 30-Jun-2013	
	Quantity (Ton)	Amount	Quantity (Ton)	Amount	Quantity (Ton)	Amount	Quantity (Ton)	Amount
Hexane	113.46	12,676,981	44.48	4,712,699	33.27	3,663,060	124.67	13,726,620
Bleaching Earth	9.10	578,820	676.00	41,268,474	209.59	12,802,176	475.51	29,045,118
Phosphoric	2.68	465,058	24.19	4,445,580	6.99	1,277,908	19.87	3,632,730
Citric	0.12	13,138	5.00	566,475	4.92	556,938	0.20	22,675
Carbon	0.30	22,546	50.00	4,238,609	34.94	2,960,217	15.36	1,300,938
Others	-	-	-	538,990	-	538,990	-	-
	125.65	13,756,543	799.67	55,770,827	289.71	21,799,289	635.61	47,728,081

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EMERALD OIL INDUSTRIES LIMITED
Quantity-wise break-up of Inventory

Packing Materials:

Items Name	Opening Balance as on 01-Jul-2012		Purchased		Used		Closing Balance as on 30-Jun-2013	
	Quantity (Kg/Pcs)	Amount	Quantity (Kg/Pcs)	Amount	Quantity (Kg/Pcs)	Amount	Quantity (Kg/Pcs)	Amount
Pet Powder	3,186	530,854	13,549	2,338,964	15,714	2,694,794	1,021	175,024
HDPE	1,061	168,541	500	80,650	1,243	198,433	318	50,758
LDPE	666	108,935	-	-	284	46,454	382	62,481
Drum	104	102,591	515	514,390	500	498,370	119	118,611
Polybag	112,634	2,027,414	747,032	13,686,497	823,885	15,060,618	35,781	653,293
Carton	13,000	291,915	52,254	1,523,944	54,346	1,512,449	10,908	303,410
Bottle-5 Ltr.	-	-	164,594	10,040,234	155,322	9,474,642	9,272	565,592
Tin-8 Ltr.	-	-	9,500	712,500	7,120	534,000	2,380	178,500
Tin-16 Ltr.	-	-	7,000	917,000	5,231	685,261	1,769	231,739
Others	-	-	-	947,540	-	772,110	-	175,430
	130,651	3,230,250	994,944	30,761,719	1,063,645	31,477,131	61,950	2,514,838

Stores & Spares

Quantity-wise break-up of Stores & Spares could not be given as it was difficult to quantify each item in a separate and distinct due to large variety of stores & spares.



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS



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EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF ACCOUNTS RECEIVABLE

As at June 30, 2013

Sl. No.	Name of the Customer	Items	30-Jun-2013			Annexure: D 30-Jun-2012	
			Less than 3 months	Over 3 months less than 6 months	Over 6 Months	Total BDT	Total BDT
1	A T Millers-Mymensingh	DOB	-	292,579	-	292,579	452,579
2	Abdul Haq Akanda-Mymensingh	DOB	-	-	530,424	530,424	584,575
3	Abdur Rouf-Valuka	DOB	-	-	-	-	142,360
4	Abu Bakar Siddique	DOB	-	-	-	-	129,592
5	Akther-Dob	DOB	3,098,472	-	-	3,098,472	-
6	Al-Amin Poultry & Fish Feed-Savar-Dhaka	DOB	1,145,578	-	-	1,145,578	1,945,755
7	Alam-Mymensingh	DOB	1,727,892	-	-	1,727,892	795,452
8	Al-Bayes Agro Fisheries Ltd-Mymensingh	DOB	11,600	-	-	11,600	-
9	Al-Reyet Fish Feed Ltd-Bogora	DOB	4,590,672	4,136,892	-	8,727,564	4,397,394
10	Anjuara Enterprise-Jamalpur	DOB	-	-	8,060	8,060	28,060
11	Azad Enterprise-Comilla	DOB	2,020,243	2,542,500	-	4,562,743	5,153,458
12	Binimoy Traders-Sherpur	DOB	-	19,818	-	19,818	99,818
13	Bismillah Feed Mill-Trisal	DOB	-	-	-	-	543,927
14	Chhuya Agro Products Ltd.-Kapasias	DOB	1,196,162	1,054,200	-	2,250,362	2,979,648
15	Confident Feed Mill-Jamalpur	DOB	4,108,423	3,470,681	-	7,579,104	12,009,229
16	Delwar Engineer-Madhupur	DOB	122,479	-	-	122,479	210,344
17	Dhaka Multi Feeds Ltd-Sreepur, Gazipur	DOB	258,651	-	-	258,651	300,000
18	Abdul Hamid-Nandina	DOB	1,577,779	-	-	1,577,779	-
19	Dulal & Brothers-Savar-Dhaka	DOB	3,947,909	2,693,454	-	6,641,363	5,109,813
20	Dulal Traders-Beltia-Jamalpur	DOB	1,608,875	-	-	1,608,875	1,768,875
21	Emdadul Haque-Anam Feed Mill-Muktagasha	DOB	210,906	-	-	210,906	-
22	Emran-Mymensingh	DOB	-	-	13,800	13,800	11,500
23	Ershad-Jamalpur	DOB	-	-	118,508	118,508	120,868
24	Euro Feed Ltd.	DOB	1,000	-	-	1,000	180,000
25	Excel Feed Mill-Trisal	DOB	124,747	-	-	124,747	-
26	Farid-Nandina (Biswas Feed)	DOB	-	-	167,102	167,102	147,102
27	Farukuddin-Dhaka	DOB	204,000	901,500	-	1,105,500	-
28	Forhad Commissioner-Sherpur	DOB	417,600	1,582,600	-	2,000,200	200
29	Hafez Elias-Sherpur	DOB	1,513,089	-	-	1,513,089	388,079
30	Hasanuzzaman-Beltia-Jamalpur	DOB	-	-	120,020	120,020	144,020
31	Hira-Sherpur	DOB	187	-	-	187	880
32	Jabbar Fish Industries Ltd-Fulbaria	DOB	2,028,205	-	-	2,028,205	1,270,115
33	Jayson Agrovet Ltd.	DOB	5,985	-	-	5,985	292,500
34	Julhas-Jamalpur	DOB	-	-	96,790	96,790	72,790
35	Kamal-Chalk Pathok-Sherpur	DOB	1,529,534	-	-	1,529,534	1,629,534
36	Kamal-Orpi Enterprise-Sherpur	DOB	2,549,400	3,467,418	-	6,016,818	-
37	Kishor-Jamalpur	DOB	191,039	-	-	191,039	180,691
38	Koli Nali Poultry & Fish Feed-Fulpur	DOB	1,740,061	-	-	1,740,061	-
39	L B Poultry and Fish Feed-Mymensingh	DOB	89,823	-	-	89,823	-
40	Lal Miah-Muktagasa	DOB	379,048	-	-	379,048	474,722
41	Lalmoni Agro Ltd.	DOB	157,500	-	-	157,500	-
42	Mahin Traders-Dhaka	DOB	2,887,000	3,188,000	-	6,075,000	6,538,411
43	Masud Traders-Sherpur	DOB	-	330,000	-	330,000	349,895
44	Mazharul Islam	DOB	1,508,591	-	-	1,508,591	-
45	Minar Feed Mill-Mymensingh	DOB	211,500	-	-	211,500	-
46	Mitali Enterprise-Norshindi	DOB	-	50,867	-	50,867	-
47	Modina Trading-Savar	DOB	2,034,200	-	-	2,034,200	-
48	Moni-Jamalpur	DOB	1,766,029	4,258,772	-	6,024,801	2,472,522
49	Monohor-Jamalpur	DOB	-	329,020	-	329,020	479,020
50	Nagla-Haluaghat	DOB	4,130,673	-	-	4,130,673	-
51	Nazrul- Nalitabari	DOB	-	-	11,865	11,865	22,365
52	Nazrul-Sharifpur-Jamalpur	DOB	200,315	-	-	200,315	161,595
53	New Poultry Fish & Medicine-Gazipur	DOB	1,005,001	-	-	1,005,001	-



Sl. No.	Name of the Customer	Items	30-Jun-2013				30-Jun-2012
			Less than 3 months	Over 3 months less than 6 months	Over 6 Months	Total BDT	Total BDT
54	Nil Sagar Agro Industries-Nilfamari	DOB	2,042,555	-	-	2,042,555	-
55	Rahat Feed Mill-Muktagacha	DOB	-	-	72,122	72,122	61,622
56	Raton-Mymensingh	DOB	2,000	127,610	-	129,610	144,563
57	S Alam Traders-Savar	DOB	-	500,000	-	500,000	-
58	S.B. Fish Feed-Norsingdi	DOB	1,685,941	-	-	1,685,941	300
59	Sabah International	DOB	1,188,040	1,168,573	-	2,356,613	260,945
60	Saidur-Jamalpur	DOB	-	181,029	-	181,029	181,029
61	Sardar Health Care in Corporation	DOB	865,894	-	-	865,894	56,000
62	Shuvo Enterprise-Jamalpur	DOB	-	1,228,061	-	1,228,061	2,128,061
63	Suma Enterprise-Sherpur	DOB	2,225,760	200,980	-	2,426,740	1,449,340
64	Surodoni Medical Hall-Sherpur	DOB	-	-	-	-	43,139
65	Syed Eraz-Jamalpur	DOB	4,532,400	1,811,939	-	6,344,339	2,644,223
66	Tamim Poultry Fish Feed-Sherpur	DOB	994,805	-	-	994,805	824,195
67	Titu-Jamalpur	DOB	-	-	11,800	11,800	18,300
68	Trade Point International-Tohin	DOB	5,560,800	664,830	-	6,225,630	3,813,953
69	Unique Enterprise-Gazipur	DOB	634,389	-	-	634,389	834,389
70	Voice Enterprise	DOB	-	-	-	-	30,000,000
71	Abdur Rouf -Valuka	DOB	357,700	-	-	357,700	-
72	Ali Hossain-Sherpur	DOB	1,500,000	-	-	1,500,000	-
73	Barkot-Jamalpur	DOB	600,000	-	-	600,000	-
74	Billal Ahmed Poultry Feed Mill-Maymensingh	DOB	563,106	-	-	563,106	-
75	Bismilla Feed Mill-Trisal	DOB	2,075,798	-	-	2,075,798	-
76	Minto Poultry & Fish Feed	DOB	593,778	584,120	-	1,177,898	-
77	Joy Bijoy Traders-Netrokona	DOB	244,338	-	-	244,338	-
78	Charcha Enterprise-Mymenshingh	DOB	1,444,344	-	-	1,444,344	-
79	Sazzad Hossain-Naugaon	DOB	1,165,000	-	-	1,165,000	-
80	Ruhul Amin-Dhaka	DOB	1,960,000	-	-	1,960,000	-
81	Nurul Islam-Jamalpur	DOB	445,840	-	-	445,840	-
82	Poligon Feed Mill-Gazipur	DOB	1,188,161	1,487,690	-	2,675,851	-
83	Pubali Feeds-Mymenshingh	DOB	728,590	-	-	728,590	-
84	Purnata Feed Mill-Mymensingh	DOB	1,723,560	-	-	1,723,560	-
85	Rahman-Mymenshingh	DOB	1,973,931	-	-	1,973,931	-
86	Mohon Chandra das-Trisal	DOB	686,843	-	-	686,843	-
87	Moral enterprise- Dhaka	DOB	651,925	-	-	651,925	-
88	MS Trading	DOB	2,227,091	-	-	2,227,091	-
89	G M Matsya Khamar-Shantahar	DOB	1,450,000	-	-	1,450,000	-
90	Kamruzzaman-Sherpur	DOB	997,020	-	-	997,020	-
91	G M Matsya Khamar-Shantahar	DOB	1,450,000	-	-	1,450,000	-
92	Kamruzzaman-Sherpur	DOB	997,020	-	-	997,020	-
93	Ferdous-Dhaka	DOB	4,897,770	-	-	4,897,770	-
94	Akter Hossain	Fatty Acid	2,173,843	-	-	2,173,843	2,178,479
95	Alam Soap Factory Ltd-Dhaka	Fatty Acid	4,213,170	-	-	4,213,170	3,333,570
96	Asok Kumar Agarwala-Kustia	Fatty Acid	-	-	24,640	24,640	18,140
97	Haque Filling Station-Sherpur	Fatty Acid	-	-	10,160	10,160	17,160
98	Jamuna Trading-Sherpur	Fatty Acid	500,000	-	-	500,000	16,660
99	Marin Chemical Co-Rangpur	Fatty Acid	1,644,600	1,497,785	-	3,142,385	3,161,690
100	Nazrul-Sherpur	Fatty Acid	-	-	-	-	4,810
101	Noor Enterprise-Obaidullah	Fatty Acid	400,600	-	-	400,600	371,410
102	Ripon-Dhaka (Organic Source)	Fatty Acid	466,730	-	-	466,730	566,730
103	Rox Soap & Cosmetics Ltd	Fatty Acid	2,270,520	-	-	2,270,520	2,370,520
104	Shahin-Narayanganj	Fatty Acid	-	-	643,480	643,480	747,980
105	Shapon-Jamalpur	Fatty Acid	-	-	380,143	380,143	373,143
106	SLM Enterprise-Jamalpur	Fatty Acid	30,091	-	-	30,091	-
107	Suja-Jamalpur	Fatty Acid	38,586	-	-	38,586	-
108	Syed Enterprise-Mymensingh	Fatty Acid	545,692	141,645	-	687,337	-
109	Tazul Islam-Ishardi	Fatty Acid	14,505	57,374	-	71,879	-
110	BSB Enterprise-Dhaka	Fatty Acid	9,280	-	-	9,280	-
111	Abdus Sattar-Mymenshingh	Fatty Acid	6,832	-	-	6,832	-
112	Nutri Bangla Limited-Dhaka	Fatty Acid	65,040	-	-	65,040	-



Sl. No.	Name of the Customer	Items	30-Jun-2013				30-Jun-2012
			Less than 3 months	Over 3 months less than 6 months	Over 6 Months	Total BDT	Total BDT
113	Famous Super Shop & Home Service-Feni	Oil-Bottle	117,160	-	-	117,160	-
114	Abdul Halim-Chittagong	Oil-Bottle	6,213,590	-	-	6,213,590	-
115	Sujan Enterprise, Oil Dler, Noakhali	Oil-Bottle	88,700	-	-	88,700	-
116	3S Spondon Oil	Oil-Bottle	16,452	-	-	16,452	-
117	Abu Bakar Siddique-Dhaka	Oil-Bottle	45,084	-	-	45,084	-
118	ACI Logistics Limited-Tejgoan-Dhaka	Oil-Bottle	1,893,297	630,438	-	2,523,735	322,590
119	AHM Trading-Barishal	Oil-Bottle	26,594	-	-	26,594	446,594
120	Al-Asmaul Alam	Oil-Bottle	471,535	-	-	471,535	-
121	Alfah Enterprise-Jamalpur	Oil-Bottle	1,084,525	-	-	1,084,525	625,485
122	Almas General Store-Gulshan	Oil-Bottle	2,934	-	-	2,934	-
123	Almas Super Shop-Dhanmondi	Oil-Bottle	13,518	-	-	13,518	-
124	Amana Super Products (Pvt.) Ltd.-Uttara	Oil-Bottle	143,766	-	-	143,766	77,305
125	Amantran	Oil-Bottle	1,920	-	-	1,920	-
126	Ananda Bazar Oil	Oil-Bottle	11,736	-	-	11,736	-
127	Anurag-Shamoli	Oil-Bottle	58,188	-	-	58,188	19,386
128	A R Super Shop	Oil-Bottle	13,518	-	-	13,518	-
129	Badal Bashak	Oil-Bottle	31,356	-	-	31,356	28,416
130	Bangla Bazaar-Mohammadpur	Oil-Bottle	45,270	-	-	45,270	9,432
131	Best Buy Super Shop-Nikung-2	Oil-Bottle	14,853	-	-	14,853	10,584
132	Bhagyakul General Store-Dhaka	Oil-Bottle	11,735	-	-	11,735	-
133	Bishnu Pada Paul-Uttara	Oil-Bottle	-	-	-	-	33,165
134	Capricorns's World-Dhaka	Oil-Bottle	7,680	-	-	7,680	-
135	Careefamily-Mirpur & Mohammadpur	Oil-Bottle	246,617	-	-	246,617	255,785
136	City Garden-Mirpur	Oil-Bottle	8,800	-	-	8,800	-
137	City Mahal-Mirpur	Oil-Bottle	8,800	-	-	8,800	-
138	City Park-Md. Pur	Oil-Bottle	17,600	-	-	17,600	-
139	City Shopping Mall Pvt. Ltd-Mirpur-10	Oil-Bottle	7,518	-	-	7,518	10,584
140	Consumer Mega Shop-Kazipara-Mirpur	Oil-Bottle	97,888	-	-	97,888	73,568
141	CSD Bangladesh-Dhaka Cantonment	Oil-Bottle	179,192	-	-	179,192	130,885
142	Daily Super Shop-Shewrapara	Oil-Bottle	23,329	-	-	23,329	68,513
143	Datta Traders-Bogra	Oil-Bottle	279,920	-	-	279,920	-
144	Dedar Super Shop-Gulshan-2	Oil-Bottle	18,234	-	-	18,234	14,148
145	Deebaf Super Shop-Dhaka	Oil-Bottle	34,836	-	-	34,836	9,432
146	Depok & Brothers-Mymensingh	Oil-Bottle	554,265	-	-	554,265	168,273
147	Deshi Super Shop-Dhaka	Oil-Bottle	14,148	-	-	14,148	-
148	Dhali Super Store-Gulshan-2	Oil-Bottle	132,088	-	-	132,088	29,340
149	Dosa House-Dhaka	Oil-Bottle	1,920	-	-	1,920	-
150	Fakruddin Foods Ltd.	Oil-Bottle	41,340	-	-	41,340	-
151	Family Bazar-Mirpur	Oil-Bottle	5,868	-	-	5,868	-
152	Family Center Shopping Mall-Mirpur	Oil-Bottle	7,720	-	-	7,720	-
153	Family Fair Mega Shop-Gazipur	Oil-Bottle	10,584	-	-	10,584	-
154	Family Mart-Uttara	Oil-Bottle	31,066	-	-	31,066	21,600
155	Family Needs Ltd.-Uttara	Oil-Bottle	27,282	-	-	27,282	-
156	Fried Hut-Bashundhara	Oil-Bottle	1,920	-	-	1,920	-
157	Genius Shopping Center Ltd.	Oil-Bottle	26,515	-	-	26,515	-
158	G-Mart Super Shop-Mirpur-1	Oil-Bottle	137,840	-	-	137,840	201,801
159	Green Arrow-Savar	Oil-Bottle	1,206,864	-	-	1,206,864	280,276
160	Green Kitchen Thai & Mini Restaurent-Dhaka	Oil-Bottle	26,000	-	-	26,000	-
161	Haat Bazar-Dhanmondi	Oil-Bottle	65,606	-	-	65,606	25,168
162	Haque Store-Rupnagar-Mirpur-10	Oil-Bottle	59,074	-	-	59,074	30,006
163	Holistic Medical Center-Panthopath	Oil-Bottle	108,211	-	-	108,211	62,239
164	Hoque Bread & Food Plaza-Moh. Pur	Oil-Bottle	7,650	-	-	7,650	-
165	Humaira Enterprise-Jesoe	Oil-Bottle	73,263	-	-	73,263	-
166	Ibn Sina Hospital-Dhaka	Oil-Bottle	42,660	-	-	42,660	-
167	K.K. Enterprise-B.Barua	Oil-Bottle	384,010	-	-	384,010	295,650
168	Kabir Traders-Chadpur	Oil-Bottle	-	320	-	320	-
169	KB Maga Shop-Basundhara	Oil-Bottle	15,876	-	-	15,876	9,432
170	King Fisher -Dhaka	Oil-Bottle	2,939,976	-	-	2,939,976	-
171	Kings Trading-Kakrail	Oil-Bottle	1,510,501	-	-	1,510,501	1,742,016

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			Less than 3 months	Over 3 months less than 6 months	Over 6 Months	Total BDT	Total BDT
172	Kiosk-Dhanmondi	Oil-Bottle	25,254	-	-	25,254	-
173	Keishibid Bazar-Dhaka	Oil-Bottle	24,102	-	-	24,102	-
174	Levender-Gulshan-2	Oil-Bottle	57,090	-	-	57,090	35,050
175	Mahfuzul Islam	Oil-Bottle	31,041	-	-	31,041	16,800
176	Mahin Traders-Dhaka	Oil-Bottle	1,840,624	272,324	-	2,112,948	-
177	Megh Mala Super shop-Mirpur	Oil-Bottle	5,880	-	-	5,880	-
178	Metro Super Shop-Dhaka	Oil-Bottle	-	-	2,716	2,716	4,716
179	Mini Mall Super Shop-Dhaka	Oil-Bottle	12,366	-	-	12,366	7,650
180	Modina Trading-College More-Sherpur	Oil-Bottle	-	-	-	-	11,000
181	Moina General Store-Dhaka	Oil-Bottle	16,804	-	-	16,804	113,274
182	Mr. Shihab uddin Chowdhury	Oil-Bottle	2,336	-	-	2,336	-
183	Mubina Enterprise-Banasri	Oil-Bottle	569,731	-	-	569,731	148,345
184	Nafisa Traders- N.gonj	Oil-Bottle	190,159	-	-	190,159	-
185	Nandonik Bazar	Oil-Bottle	14,733	-	-	14,733	-
186	Nandon Mega Shop-Uttara	Oil-Bottle	63,504	-	-	63,504	-
187	Needs Departmental Store-Dhaka	Oil-Bottle	16,451	-	-	16,451	-
188	Nioti Store-Noakhali	Oil-Bottle	2,340	-	-	2,340	-
189	New Alo Ghar-Rangpur	Oil-Bottle	-	-	-	-	112,590
190	Non-Stop Mega Shop-Bashundhara Road	Oil-Bottle	36,606	-	-	36,606	10,584
191	Orleans Inc	Oil-Bottle	5,135	-	-	5,135	-
192	Pick & Pay Super Market-Dohs-Baridhara	Oil-Bottle	34,864	-	-	34,864	23,044
193	Pan Traders	Oil-Bottle	1,418,277	-	-	1,418,277	-
194	Prema Enterprise-Sherpur	Oil-Bottle	771,426	-	-	771,426	263
195	Prince Bazar-Mirpur	Oil-Bottle	820,696	-	-	820,696	469,144
196	Rahimafrooz Superstores-CTG	Oil-Bottle	37,808	-	-	37,808	-
197	Rahimafrooz Superstores-Dhaka	Oil-Bottle	563,897	-	-	563,897	-
198	Rayhan Telecom-Cox's Bazar	Oil-Bottle	211,804	-	-	211,804	41,604
199	Romi Traders-Shampur	Oil-Bottle	139,000	-	-	139,000	-
200	Sadai Pati Super Shop-Mirpur	Oil-Bottle	13,518	-	-	13,518	-
201	Shagar enterprise-Comilla	Oil-Bottle	79,700	-	-	79,700	-
202	South Point School & College	Oil-Bottle	49,350	-	-	49,350	-
203	S S Mart Limited	Oil-Bottle	33,534	-	-	33,534	-
204	S.K. Choudhury and Sons-Comilla	Oil-Bottle	29,956	-	-	29,956	-
205	Saad Musa City Center-Oil Dlr,Kuril	Oil-Bottle	77,080	-	-	77,080	-
206	Sardar Enterprise-Comilla	Oil-Bottle	608	-	-	608	620
207	Shodai-Nikunja-1	Oil-Bottle	9,616	-	-	9,616	9,242
208	Shohag Enterprise-Sylhet	Oil-Bottle	-	-	401,932	401,932	297,432
209	Shop & Save-Oil Dealer-Uttara	Oil-Bottle	56,649	-	-	56,649	-
210	Sibli Agency-N.Ganj	Oil-Bottle	51,120	-	-	51,120	138,636
211	Taco Bell-Bashundhara city	Oil-Bottle	21,120	-	-	21,120	-
212	Testy Agro Products Ltd. Spondon Dealer-Ctg.	Oil-Bottle	358,862	-	-	358,862	499,134
213	Tokyo Super Shop-Uttara	Oil-Bottle	35,838	-	-	35,838	7,650
214	United Hospital Ltd-Dhaka	Oil-Bottle	210,000	-	-	210,000	-
215	Utac-Kishorganj	Oil-Bottle	251,692	-	-	251,692	-
216	Voggya Panno Somobay Somiti-Motijhil	Oil-Bottle	-	-	11,432	11,432	9,432
217	Welcome Super Shop-Shamoli-Dhaka	Oil-Bottle	64,489	-	-	64,489	17,635
218	Western Bazar-Oil Dlr,Mirpur	Oil-Bottle	-	28,818	-	28,818	-
219	Alauddin Enterprise, Oil Dler, Shaintinagar	Oil-Bottle	1,002,060	-	-	1,002,060	-
220	Barishal Store,Oil Dler,Dhaka	Oil-Bottle	1,082,366	-	-	1,082,366	-
221	Bashundhara City Development Ltd.Mass-01	Oil-Bottle	7,360	-	-	7,360	-
222	Bashundhara-Officer & Staff	Oil-Bottle	11,960	-	-	11,960	-
223	Dewan Tradars, Oil Dler, Keraniganj	Oil-Bottle	149,240	-	-	149,240	-
224	Friends Cable Network-Oil Dler-Mirpur	Oil-Bottle	941,404	-	-	941,404	-
225	Hazi Ayub Ali Enterprise, Oil Dler, New-Market	Oil-Bottle	1,318,084	895,461	-	2,213,545	-
226	Jalil Distribution, Oil Dler, Dhaka	Oil-Bottle	1,092,596	-	-	1,092,596	-
227	M/S Alamgir & Brothers	Oil-Bottle	332,240	-	-	332,240	-
228	M/S Atik Jisan Enterprise	Oil-Bottle	99,720	-	-	99,720	-
229	M/S Rafiq Traders	Oil-Bottle	61,480	-	-	61,480	-
230	Nazumi Enterprise	Oil-Bottle	42,600	-	-	42,600	-



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231	Nil Sagor-Oil Dealer-Nilphamari	Oil-Bottle	2,345,573	3,551,236	-	5,896,809	-
232	Paragon Trade International, Oil Dler,Dhaka	Oil-Bottle	1,203,940	-	-	1,203,940	-
233	Police Line- Jamalpur	Oil-Bottle	809,000	1,247,890	-	2,056,890	-
234	Popular Medical College Hospital	Oil-Bottle	19,200	-	-	19,200	-
235	Risa Distrubution, Oil Dler, Pallabi	Oil-Bottle	960,240	-	-	960,240	-
236	Rup Sagur Cosmetics, Spondon Oil Dealer- Madh	Oil-Bottle	18,244	-	-	18,244	-
237	Sales Temporary (By Office Staff)	Oil-Bottle	10,903	-	-	10,903	-
238	S S Enterprise-Karanijong	Oil-Bottle	-	313,440	-	313,440	-
239	Unimart	Oil-Bottle	64,667	-	-	64,667	-
240	Armed Police Battalion-Muktagasa	Oil-Bottle	550,000	-	-	550,000	-
241	Kamal Brothers-Sylhet	Oil-Bottle	508,962	1,257,894	-	1,766,856	-
242	New Alo Ghar-Spondon Dlr-Rangpur	Oil-Bottle	373,514	-	-	373,514	-
243	Bappa Store-Oil Dlr-Gopalganj	Oil-Bottle	101,998	-	-	101,998	-
244	Bhai Bhai Store-Jhenaidah-Khulna	Oil-Bottle	85,128	-	-	85,128	-
245	Impals Trade Link-Oil-Mongla	Oil-Bottle	-	59,280	-	59,280	-
246	Jamal & Brothers-Oil Dlr-Jessore	Oil-Bottle	24,488	-	-	24,488	-
247	Maa Store-Oil Dealer-Magura	Oil-Bottle	2,456	-	-	2,456	-
248	Mr. Rahim RM Khulna (Total Sales)	Oil-Bottle	827,109	-	-	827,109	-
249	M/s Nitay Gour Agency-Jessore, Noapara	Oil-Bottle	192,500	-	-	192,500	-
250	M/S Shabuddin Enterprise-BagerHat	Oil-Bottle	-	151,360	-	151,360	-
251	Apon Traders-Comolla	Oil-Bulk	100,000	-	-	100,000	-
252	Bangladesh Trade Organization	Oil-Bulk	260	-	-	260	-
253	Four Star Traders-Adamdighi	Oil-Bulk	14,920	-	-	14,920	-
254	Ma Harware store-Kustia	Oil-Bulk	400	-	-	400	-
255	Aklima Khaton-Sherpur	Oil-Bulk	765,000	-	-	765,000	-
256	Atiqur Rahman Sana	Oil-Bulk	588,827	2,565,330	-	3,154,157	-
257	Kalim Uddin-Atharabari	Oil-Bulk	778,190	-	-	778,190	-
258	Manik-Tangail	Oil-Bulk	140	-	-	140	-
259	Minto & sons-Sherpur	Oil-Bulk	372,930	-	-	372,930	-
260	Nargis Enterprise-Jamalpur	Oil-Bulk	1,291,829	-	-	1,291,829	-
261	Padma Oil Mill - B Baria	Oil-Bulk	14,400	-	-	14,400	-
262	Progati Oil Mill-Mymenshingh	Oil-Bulk	-	501,100	-	501,100	-
263	Pubali Oil Mill-Sherpur	Oil-Bulk	375,690	-	-	375,690	-
264	Ratna Oil Mill-Netrokona	Oil-Bulk	600,000	-	-	600,000	-
265	Salim Traders-Sharisa Bari	Oil-Bulk	1,240	-	-	1,240	-
266	Sumon Oil Mill-Somvгонj	Oil-Bulk	1,237,609	1,462,380	-	2,699,989	-
267	Suroj Ali-Sprishabari	Oil-Bulk	138,190	-	-	138,190	-
268	Raja enterprise-Somvгонj	Oil-Bulk	241,500	-	-	241,500	-
269	Saiful Islam-Sherpur	Oil-Bulk	70,798	-	-	70,798	-
270	Abbas Ali-Sharisabari	Oil-Bulk	-	-	125,440	125,440	121,940
271	Ali & Sons-Jamalpur	Oil-Bulk	-	10,500	-	10,500	14,000
272	Amena Oil Mill-Dhobaura	Oil-Bulk	2,006,360	2,512,900	-	4,519,260	-
273	Momo Store-Jamalpur	Oil-Bulk	13,000	-	-	13,000	-
274	Abu Sama Traders-Near Kachari Masjid	Oil-Bulk	-	12,000	-	12,000	-
275	Akash Store-Oil-Kacharipara-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
276	Amir Store-Oil-Fuzdari Mor-Jamalpur	Oil-Bulk	14,000	-	-	14,000	-
277	Amzad Store-Oil-Shofirmiar Bazar	Oil-Bulk	20,000	-	-	20,000	-
278	Antu Store-Oil-Basakpara-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
279	Babul Store_Oil-Sokalbazar-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
280	Hasan Store-Oil-Bokultola-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
281	Islamia Store-Oil-Shofirmiar Bazar	Oil-Bulk	15,000	-	-	15,000	-
282	Koli Store-Oil-Shofirmiar Bazar	Oil-Bulk	20,000	-	-	20,000	-
283	Lal Miah & Sons-Oil-Bakultala More	Oil-Bulk	20,000	-	-	20,000	-
284	Lokman Store-Oil-Bogabaid Board Ghar	Oil-Bulk	18,000	-	-	18,000	-
285	Omkar Store-Oil-Basakpara-Jamalpur	Oil-Bulk	16,000	-	-	16,000	-
286	Ritu Traders-Oil-Sokal Bazar-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
287	Robi Store-Oil-Sokal Bazar-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
288	Sameha Store-Oil-Raniganj Bazar-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
289	Sarwar M. O -Jamalpur	Oil-Bulk	222,000	-	-	222,000	-



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290	Shamim Store-Oil-Shofirmiar Bazar	Oil-Bulk	10,000	-	-	10,000	-
291	Shemanto Store-Oil-Sarkarpara-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
292	Sorwar Store-Oil-Dayanpara-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
293	Tazul Store-Oil-Sofirmiar Bazar-Jamalpur	Oil-Bulk	15,000	-	-	15,000	-
294	Yasin Store-Oil-Melanda Bazar-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
295	Abdus Samad-Oil-Mahmudpur-Melanda	Oil-Bulk	37,000	-	-	37,000	-
296	Aman Ullah Akash-Oil-Gunti Kenduya-Jamalpur.	Oil-Bulk	17,000	-	-	17,000	-
297	Asadullah Store-Oil-Charpolisha Bazar-Malanda	Oil-Bulk	17,000	-	-	17,000	-
298	Faruk Jasim Store-Oil-Charpolisha Batmari Taltc	Oil-Bulk	12,000	-	-	12,000	-
299	Hazi Rastaurent_Malanda Bazar_Jamalpur.	Oil-Bulk	3,000	-	-	3,000	-
300	Ittadi Store-Oil-Govindogonj Bazar-Malanda.	Oil-Bulk	11,000	-	-	11,000	-
301	Jamalpur Central Hospital-Oil-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
302	Joynal Store-Oil-Mesta Bayen Bari Mor-Jamalpur	Oil-Bulk	15,000	-	-	15,000	-
303	Karim Store-Oil-Malanda-Jamalpur	Oil-Bulk	6,000	-	-	6,000	-
304	Maa Store-Oil-Kenduya Bazar-Jamalpur	Oil-Bulk	12,500	-	-	12,500	-
305	Maa Variety Store-Oil-Tubewell Par Mor-Jamalp	Oil-Bulk	15,000	-	-	15,000	-
306	Ma Store-Oil-Dagi Station Bazar-Malanda.	Oil-Bulk	16,000	-	-	16,000	-
307	Masud Rana Store-Oil-Motherganj.	Oil-Bulk	18,000	-	-	18,000	-
308	Member Store-Oil-Mitali Bazar-Melanda	Oil-Bulk	11,000	-	-	11,000	-
309	Milon Store-Oil-Shehata Bazar-Malanda.	Oil-Bulk	7,500	-	-	7,500	-
310	Nasir Store-Oil-Malanda.	Oil-Bulk	12,000	-	-	12,000	-
311	Nazmul Store-Oil-Aramnagar-Jamalpur.	Oil-Bulk	16,000	-	-	16,000	-
312	Nuruzzaman Store-Oil- Mests Mor-Jamalpur	Oil-Bulk	10,000	-	-	10,000	-
313	Rafin Enterprise-Oil-Shehata Itvata-Malanda.	Oil-Bulk	10,000	-	-	10,000	-
314	Rafiqul Store-Oil-Milon Bazar-Mothergonj.	Oil-Bulk	14,500	-	-	14,500	-
315	Rahat Store-Oil-Vapki Bazar-Malanda.	Oil-Bulk	17,000	-	-	17,000	-
316	Rasel Store-Oil-Gugumari-Mothergonj.	Oil-Bulk	9,000	-	-	9,000	-
317	Rezaul Karim Store-Oil-Tubewel Mor-Jamalpur	Oil-Bulk	17,000	-	-	17,000	-
318	Rohul Amin Store-Oil-Tatuliya Bazar-Jamalpur.	Oil-Bulk	27,000	-	-	27,000	-
319	Saleha Store_ Matherganj, Jamalpur	Oil-Bulk	33,000	-	-	33,000	-
320	Salim Store-Oil-Hazra Bari Bazar-Malanda.	Oil-Bulk	14,000	-	-	14,000	-
321	Shahin Store-Oil-Malanda-Jamalpur	Oil-Bulk	16,000	-	-	16,000	-
322	Shohag Master Store-Oil-Charpolisha Bazar-Mal	Oil-Bulk	12,000	-	-	12,000	-
323	Sraban Enterprise-Oil-Kenduya Kalibari-Jamalp	Oil-Bulk	11,500	-	-	11,500	-
324	Sree Ramesh Dada-Balijuri Bazar-Malanda.	Oil-Bulk	8,000	-	-	8,000	-
325	Abdul Kader Store-Oil-Nandir Bazar-Sherpur	Oil-Bulk	12,200	-	-	12,200	-
326	Afaj Store-Oil-Longgarpara Bazar-Sribordi.	Oil-Bulk	11,000	-	-	11,000	-
327	Aklas Store-Oil-Mazpara Bazar-Sherpur	Oil-Bulk	9,000	-	-	9,000	-
328	Akter Store-Oil-Akhari Bazar-Sherpur.	Oil-Bulk	9,000	-	-	9,000	-
329	Ananda Store-Jamtoli-Kusomhati	Oil-Bulk	12,000	-	-	12,000	-
330	Aynol Store-Oil-Kusomhati Bazar-Sherpur	Oil-Bulk	18,000	-	-	18,000	-
331	Azahar Store-Oil-Chitolia Bazar-Sherpur.	Oil-Bulk	12,000	-	-	12,000	-
332	Aziz Store-Oil-Banger Mor-Sherpur	Oil-Bulk	15,000	-	-	15,000	-
333	Babu Store-Oil-Chargojaria-Sherpur.	Oil-Bulk	11,000	-	-	11,000	-
334	Badsha Store-Oil-Busstand-Kamarchar Road-She	Oil-Bulk	11,000	-	-	11,000	-
335	Barak Store-Oil-Busstand Kamarchar Road, Sherp	Oil-Bulk	31,000	-	-	31,000	-
336	Faruk Enterprise-Oil-Nandir Bazar-Sherpur	Oil-Bulk	4,000	-	-	4,000	-
337	Haque Store-Oil-Elsha Bazar-Sherpur	Oil-Bulk	6,000	-	-	6,000	-
338	Haraz Store-Oil-Sherpur	Oil-Bulk	3,000	-	-	3,000	-
339	Jakaria Store-Oil-Kandapara-Sherpur.	Oil-Bulk	9,800	-	-	9,800	-
340	Lima Traders-Oil-Sherighat-Sherpur	Oil-Bulk	20,000	-	-	20,000	-
341	Liton Enterprise-Oil-Pouroshaba Gate-Sherpur.	Oil-Bulk	10,000	-	-	10,000	-
342	Lutu Store-Oil-Tatalpur-Sherpur.	Oil-Bulk	14,000	-	-	14,000	-
343	Maa Store-Losmonpur-Sherpur	Oil-Bulk	14,000	-	-	14,000	-
344	Mashruba Enterprise-Oil-Kusomhati Bazar-Sherp	Oil-Bulk	17,000	-	-	17,000	-
345	Ma Store-Oil-Bagbari-Sherpur.	Oil-Bulk	15,000	-	-	15,000	-
346	Ma Store-Oil-Choytonkhila-Sherpur.	Oil-Bulk	14,000	-	-	14,000	-
347	Maya Store-Oil-Sribordi	Oil-Bulk	40,000	-	-	40,000	-
348	Mim Cosmetics-Oil-Mazpara Bazar-Sherpur	Oil-Bulk	20,000	-	-	20,000	-



Sl. No.	Name of the Customer	Items	30-Jun-2013				30-Jun-2012
			Less than 3 months	Over 3 months less than 6 months	Over 6 Months	Total BDT	Total BDT
349	Mustakim Store-Oil-Digharpar-Sherpur	Oil-Bulk	2,000	-	-	2,000	-
350	Nahid Enterprise-Oil-Ananda Bazar-Sherpur	Oil-Bulk	5,000	-	-	5,000	-
351	Rafi Store-Oil-Munchirchar Bazar-Sherpur	Oil-Bulk	16,500	-	-	16,500	-
352	Rahim Store-Oil-Nandir Bazar (Middle Bazar)-Sh	Oil-Bulk	3,800	-	-	3,800	-
353	Rana Store-Oil-Ranigoy-Nalitabari	Oil-Bulk	10,000	-	-	10,000	-
354	Ruli Store-Oil-Sheikh Hati Bazar-Sherpur	Oil-Bulk	20,000	-	-	20,000	-
355	Saiful Enterprise-Oil-Baromari-Sherpur.	Oil-Bulk	13,000	-	-	13,000	-
356	Shakhaout Store-Oil-Doripara-Sherpur.	Oil-Bulk	13,000	-	-	13,000	-
357	Shofiqul Store-Oil-Gazirkhamar Bazar-Sherpur.	Oil-Bulk	20,000	-	-	20,000	-
358	Shohag Store-Oil-Baromari Bazar-Sherpur	Oil-Bulk	9,000	-	-	9,000	-
359	Shohidul Store-Oil-Chandrapara Bazar-Sherpur	Oil-Bulk	5,000	-	-	5,000	-
360	Shuvo Hotel-Oil-Mazpara Bazar-Sherpur	Oil-Bulk	17,000	-	-	17,000	-
361	Siam Store-Oil-Busstand-Sherpur	Oil-Bulk	14,000	-	-	14,000	-
362	SMS Store-Oil-Kararpara Bazar-Sherpur.	Oil-Bulk	10,000	-	-	10,000	-
363	Sourob Store-Oil-Pakuria Bazar-Sherpur.	Oil-Bulk	13,000	-	-	13,000	-
364	Tasir Store-Oil-Amtoli Bazar-Sherpur	Oil-Bulk	12,000	-	-	12,000	-
365	Vai Bon Store-Brammaputra Bridge-Sherpur	Oil-Bulk	22,000	-	-	22,000	-
366	Vai Vai Traders-Oil-Lakkhirchar-Sherpur.	Oil-Bulk	7,500	-	-	7,500	-
367	Zisan Store-Oil-Ostimtola Mor-Sherpur	Oil-Bulk	11,000	-	-	11,000	-
368	Amio Bala Pal-Mymensingh	Oil-Bulk	1,200,000	-	6	1,200,006	6
369	Ashraf -Jamalpur	Oil-Bulk	5,551,474	3,054,390	-	8,605,864	9,247,920
370	Ashraful-Fulpur	Oil-Bulk	207,160	-	-	207,160	-
371	Atiqur Rahman Sana Sayed.	Oil-Bulk	-	-	-	-	1,348,980
372	B K Traders-Mymensingh	Oil-Bulk	1,533,787	1,458,200	-	2,991,987	3,002,958
373	Elias-Sherpur	Oil-Bulk	97,986	-	-	97,986	961,840
374	Faruk Hossain-Atharabari	Oil-Bulk	8,000	-	-	8,000	-
375	Free Sample	Oil-Bulk	139,255	105,152	-	244,407	-
376	Janani Oil Mill-Melanda	Oil-Bulk	499,500	111,580	-	611,080	607,070
377	Jony Oil Mill-Kishorganj	Oil-Bulk	732,920	367,063	-	1,099,983	1,065,268
378	Kolimuddin-Atharabari	Oil-Bulk	-	-	-	-	28,810
379	Maa Oil Mill-Shamganj Kalibari	Oil-Bulk	-	-	4,060	4,060	8,360
380	Matri Oil Mill-Kishoreganj	Oil-Bulk	146,690	-	-	146,690	-
381	Matri Oil Mill-Mymensingh	Oil-Bulk	-	615,324	-	615,324	641,464
382	Milon Bala Pal--Mymensingh	Oil-Bulk	2,100,570	-	-	2,100,570	2,228,770
383	Modina Trading-Sherpur	Oil-Bulk	11,000	-	-	11,000	-
384	Mondal Enterprise-Jamalpur	Oil-Bulk	20,000	-	-	20,000	-
385	Monshi Traders-Chapai	Oil-Bulk	190,000	-	-	190,000	-
386	Nargis Enterprise-Nokla	Oil-Bulk	-	-	-	-	38,000
387	Popular Oil Mil	Oil-Bulk	1,648,745	-	-	1,648,745	3,216,487
388	Priya Enterprise-Savar	Oil-Bulk	1,213,340	1,524,600	-	2,737,940	3,595,620
389	Pubali Oil Mill-Sherpur	Oil-Bulk	-	-	-	-	4,375
390	Raja Oil Mill-Sherpur	Oil-Bulk	65,320	-	-	65,320	76,100
391	Rupali Oil Mill-Madhupur	Oil-Bulk	5,000	-	-	5,000	-
392	Saha Traders-Malanda	Oil-Bulk	590,576	-	-	590,576	587,837
393	Shehab Oil Mill-Tarakanda	Oil-Bulk	30,955	-	-	30,955	414,022
394	Shohidul-Nandail	Oil-Bulk	25,336	-	-	25,336	9,671
395	Siddik Oil Mill-Sherpur	Oil-Bulk	137,695	-	-	137,695	-
396	Sikder Oil Mill-Netrokona	Oil-Bulk	362,587	-	-	362,587	348,850
397	Sobhan Oil Mill-Sribordi	Oil-Bulk	131,310	-	-	131,310	4,200
398	Sumon Oil Mill-Somvoganj	Oil-Bulk	-	-	-	-	169,434
399	Vai Vai Oil Mill-Mymensingh	Oil-Bulk	-	-	12,904	12,904	8,604
			180,333,829	60,678,917	2,767,404	243,780,150	141,935,113

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