

Private & Confidential

AUDITORS' REPORT

ON

THE FINANCIAL STATEMENTS

OF

EMERALD OIL INDUSTRIES LIMITED

45, Bojoynagar, Shaiham Sky View Tower,
Bijoynagar, Dhaka-1000

For the year ended June 30, 2014

AUDITOR:

AHMED ZAKER & CO, Chartered Accountants

45, Shaheed Nazrul Islam Sarani , Saiham Tower (2nd floor), Bijoynagar, Kakrail,
Dhaka-1000, Bangladesh. Tel: 8391440-3, Fax : 880-2-8391011,
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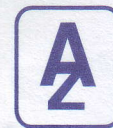
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AHMED ZAKER & Co.

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 statements of **Emerald Oil Industries Limited** which comprises the Statement of financial position for the year ended June 30, 2014 along with Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in equity and Statement of Cash Flows for the year then ended, and 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, Companies act 1994, Bangladesh Securities & Exchange Rules 1987 and other applicable rules & regulations. 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.

Auditors' 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 a true and fair view of the financial position of **Emerald Oil Industries Limited** as of June 30, 2014 and of its financial performance for the year then ended in accordance with Bangladesh Financial Reporting Standards and comply with the Companies Act 1994, the Securities and Exchanges Rules 1987 and other applicable laws and regulations.

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 purpose of our audit and made due verification thereof;
- b) in our opinion proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books;
- c) the company's Statement of financial position, Statement of Profit or Loss and Other Comprehensive income, Statement of Changes in equity and Statement of Cash Flows dealt with by the report are in agreement with the books of accounts.
- d) the expenditure incurred was for the purposes of the company's business.

Dated: October 28, 2014

Dhaka


AHMED ZAKER & CO.
CHARTERED ACCOUNTANTS

EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
 As At 30 June, 2014


Particulars	Notes	Amount In Taka	
		30.06.2014	30.06.2013
			Re-stated
A. NON-CURRENT ASSET		812,341,204	708,703,811
Property, Plant & Equipment	4	771,576,681	554,004,035
Capital Work-in-progress	5	37,999,273	150,603,526
Intangible Assets	6	2,765,250	4,096,250
B. CURRENT ASSET		825,139,703	498,064,281
Inventories	7	287,397,277	186,633,833
Accounts Receivable	8	383,885,328	243,780,150
Investment	9	10,669,375	-
Advances, Deposits & Pre-Payments	10	86,620,729	60,039,563
Cash & Cash Equivalents	11	56,566,994	7,610,735
TOTAL ASSETS & PROPERTIES (A+B)		1,637,480,907	1,206,768,092
C. SHAREHOLDERS EQUITY		670,226,477	386,720,666
Share capital	12	470,000,000	270,000,000
Retained earnings	13	200,226,477	116,720,666
D. NON-CURRENT LIABILITIES		458,767,419	511,807,866
Long term Loan	14	414,894,846	475,243,841
Deferred Tax Liabilities	15	43,872,573	36,564,025
E. CURRENT LIABILITIES		508,487,011	308,239,560
Accounts & Other Payables	16	34,281,093	19,766,881
Long Term Loan (Current Portion)	14.01	173,124,153	136,872,893
Short Term Bank Loan	17	259,467,393	134,261,321
Uncollected IPO Subscription	18	8,348,500	-
Accruals & Provisions	19	33,265,872	17,338,465
TOTAL EQUITY & LIABILITIES (C+D+E)		1,637,480,907	1,206,768,092


Net Asset Value (NAVs) Per Share

14.26


14.32

The annexed notes (1-32) the integral part of these financial statements.


 Chairman.


 Managing Director



 Director


 Company Secretary

Signed as per our separate report on same date.

Dated: October 28, 2014

Dhaka


AHMED ZAKER & CO.
 CHARTERED ACCOUNTANTS

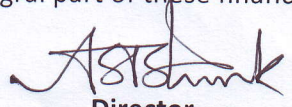
EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 For the year ended 30 June, 2014

Particulars	Notes	Amount In Taka	
		30.06.2014	30.06.2013
			<u>Re-stated</u>
Revenue	20	1,323,753,748	1,263,780,691
Less: Cost of sales	21	1,054,362,787	1,021,472,027
A. Gross Profit		269,390,961	242,308,664
B. Operating expenses		50,334,708	54,769,216
General and Administrative expenses	22	22,108,821	23,953,718
Selling and distribution expenses	23	28,225,887	30,815,498
C. Operating profit (A-B)		219,056,253	187,539,448
D. Non Operating Income		41,255,354	60,002
Other Income	24	41,255,354	60,002
E. Non-operating expenses		153,493,434	85,576,605
Financing Expenses	25	122,050,731	85,576,605
Initial Public Offering Expenses	26	31,442,703	-
F. Profit before WPPF & Tax (C+D-E)		106,818,173	102,022,845
G. Contribution to WPPF		5,086,580	4,858,231
H. Profit/(Loss) before Tax (F-G)		101,731,593	97,164,614
I. Provision for Taxation		18,225,782	16,676,955
Current Tax		10,917,234	22,501
Deferred Tax	27	7,308,548	16,654,454
J. Net profit / (loss) after tax (H-I)		83,505,811	80,487,659
Earnings Per Share Par Value of Tk. 10/- each	29	2.39	2.98

The annexed notes (1-32) the integral part of these financial statements.


 Chairman


 Managing Director


 Director


 Company Secretary

Signed as per our separate report on same date.

Dated: October 28, 2014
 Dhaka


AHMED ZAKER & CO.
 CHARTERED ACCOUNTANTS

EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
 For the year ended 30 June, 2014


Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total Amount
Balance as at 01 July, 2013	270,000,000	116,720,666	386,720,666
Fresh Issuance of Share	200,000,000	-	200,000,000
Net profit after tax for the year	-	83,505,811	83,505,811
Balance as at 30 June, 2014	470,000,000	200,226,477	670,226,477

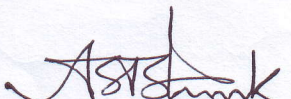
EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
 For the year ended 30 June, 2013

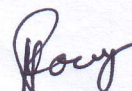
Particulars	Amount in Taka		
	Share Capital	Retained Earnings (Re-stated)	Total Amount
Balance as at 01 July, 2012	270,000,000	32,821,139	302,821,139
Adjustment for Deferred Tax for 2011-2012 (Note-28)		3,411,868	3,411,868
Net profit after tax for the year	-	80,487,659	80,487,659
Balance as at 30 June, 2013	270,000,000	116,720,666	386,720,666

The annexed notes (1-32) the integral part of these financial statements.


 Chairman



 Managing Director


 Director


 Company Secretary

Signed as per our separate report on same date.

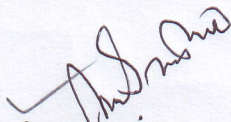
Dated: October 28, 2014
 Dhaka


AHMED ZAKER & CO.
 CHARTERED ACCOUNTANTS

EMERALD OIL INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
 For the year ended 30 June, 2014

Particulars	Amount In Taka	
	30.06.2014	30.06.2013
A. Cash flows from operating activities:		
Cash received from customer & other income	1,223,964,896	1,162,398,852
Payment to Creditors, Suppliers & Others	(1,171,907,055)	(1,055,547,251)
Income Tax Paid during the year	(4,642,356)	(926,253)
Net Cash provided by operating activities	47,415,485	105,925,348
B. Cash flows from investing activities:		
Acquisition of property, plant and Equipment	(80,207,563)	(21,958,718)
Payments for Capital work in progress	(89,382,769)	(90,571,539)
Advance for Vehicle Purchase	(5,450,000)	-
Investment in FDR	(10,000,000)	-
Net Cash used in investing activities	(185,040,332)	(112,530,257)
C. Cash flows from financing activities:		
Proceeds from issuance of share	200,000,000	-
Financial Expenses	(122,050,731)	(85,576,605)
Refund Warrant Liabilities-Net	8,348,500	-
Short term bank loan (paid)/Received-Net	125,206,072	14,866,252
Long Term Bank Loan (paid)/Received-Net	(24,922,735)	71,493,016
Net Cash from financing Activities	186,581,106	782,663
Net Decrease in cash & cash equivalents (A+B+C)	48,956,259	(5,822,246)
Cash & cash equivalents at the beginning of the year	7,610,735	13,432,981
Cash & cash equivalents at the end of the year	56,566,994	7,610,735
Net Operating Cash Flow Per Share	1.01	3.92

The annexed notes (1-32) the integral part of these financial statements.


 Chairman

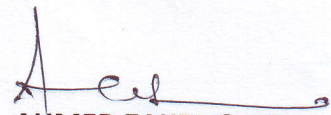

 Managing Director


 Director


 Company Secretary

Signed as per our separate report on same date.

Dated: October 28, 2014
 Dhaka


AHMED ZAKER & CO.
 CHARTERED ACCOUNTANTS

EMERALD OIL INDUSTRIES LIMITED
Notes to the Financial Statements
For the year ended 30 June, 2014

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, Bijoy Nagar, 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. The company was listed with Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd. on March 11, 2014 and March 13, 2014 respectively.

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 STATEMENTS

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
Financial Instrument Disclosures	BAS – 25	Applied



Earnings Per Share	BAS – 33	Applied
Interim Financial Reporting, Comparative Information	BAS – 34	Applied
Provisions, Contingent Liabilities and Contingent	BAS – 37	Applied
Intangible Assets	BAS – 38	Applied
Financial Instruments: Recognition & Measurement	BAS – 39	Applied
First Time Adoption of International Financial	BFRS – 1	Applied
Financial Instruments disclosures	BFRS – 7	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.

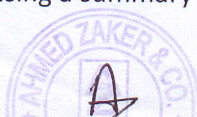
Estimates and underlying assumptions are reviewed on an on going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

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 profit or loss and others 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 twelve months from 01 July 2013 to 30 June 2014.

2.09 Date of Authorization

The Board of Directors has authorized these financial statements on October 28, 2014.

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 2014 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.

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 property, plant and equipment

On Disposal of property, plant and equipment, 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. Depreciation on Property, Plant & Equipment has been charged on acquisition of Property, Plant & Equipment when it is available for use.

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	
	30.06.2014	30.06.2013
Land & Land Development	-	-
Building & Other Civil Works	5%	5%
Plant & Machineries	10%	10%
Electrical & Gas Line Installation	15%	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 Cash Equivalent

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 net profit after tax of Tk. 83,505,811 & 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

A provision @ 27.50% on 50% of the current profit except other income of the company has been provided during the year as the 50% current 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 provision 27.50 % is made on total others income of the company.

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.

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 period 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 carried out related party transaction only with key management personal. The information as required by BAS 24: "Related party Disclosure" has been disclosed in notes to the accounts (Note-22).

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 as under:

The Board of Directors of the company has decided in its 63th Board Meetings held on October 23, 2014 at 3:30 P.M. to start the commercial production of the expanded unit of the company from November 01, 2014 upon successful completion of erection, commissioning and trial production. The production capacity of expansion unit will be 24MT/day of Refined Rice Bran Oil and 120 MT/day of De-oiled Rice Bran (DORB). Finally total production capacity including the existing capacity of the company will be 48MT/day of Refined Rice Bran Oil and 240 MT/day of De-oiled Rice Bran (DORB).

The Board of Directors of the company in its 64th Board Meeting held on October 28, 2014 at 3.30 p.m. has recommended 15% dividend in the form of 5% Stock and 10% Cash for the year ended 30 June 2014.

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". During the year adjustment were made as per note: 28.

3.21 Capital raise through Initial Public Offer (IPO)

The company has raised paid up Capital by issuing ordinary share through Initial Public Offering (IPO). The collected amount is Tk. 20,00,00,000 by issuing 2,00,00,000 ordinary share of Tk. 10 per share vide BSEC consent letter no. SEC/CI/IPO-213/2013-2867 dated December 5, 2013.

3.22 General

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





Amount In Taka	
30.06.2014	30.06.2013

4 PROPERTY, PLANT & EQUIPEMENTS TK. 771,576,681

The break up of this balance is given below:

Particulars

Opening Balance

Addition during the year

Less: Disposal during the year

Closing Balance

Less: Accumulated Depreciation

Written Down Value

TOTAL

651,341,636	554,166,646
283,019,585	97,174,990
-	-
934,361,221	651,341,636
162,784,540	97,337,601
771,576,681	554,004,035

The details have been shown in **Annexure: A**

5 CAPITAL WORK- IN- PROGRESS TK. 37,999,273

The break up of this balance is given below:

Particulars

Opening Balance

Addition during the year

Less: Transferred to Property, Plant & Equipment

TOTAL

150,603,526	30,468,370
89,382,769	178,571,539
201,987,022	58,436,383
37,999,273	150,603,526

The details have been shown in **Annexure: B**

6 INTANGIBLE ASSETS TK. 2,765,250

The break up of this balance is given below:

Particulars

Opening Balance

Addition during the year

Closing Balance

Less: Accumulated Amortization:

Written Down Value

TOTAL

6,760,000	6,760,000
-	-
6,760,000	6,760,000
3,994,750	2,663,750
2,765,250	4,096,250

The details have been shown in **Annexure: C**

7 INVENTORIES TK. 287,397,277

The break up of this balance is given below:

Particulars

Finished Goods

Raw Materials

Processing Materials

Packing Materials

Stores & Spares

TOTAL

85,930,333	97,558,015
137,692,867	33,046,293
59,065,967	47,728,081
3,816,160	2,514,838
891,950	5,786,606
287,397,277	186,633,833

Quantity-wise break up is given in **Annexure: D**

8 ACCOUNTS RECEIVABLES TK. 383,885,328

The break up of this balance is given below:

Particulars

Dues within three months

Dues over three months but within six months

Dues over six months

TOTAL

242,730,693	180,333,829
96,739,103	60,678,917
44,415,532	2,767,404
383,885,328	243,780,150

i) The details have been shown in **Annexure: E**

ii) The amount is considered good and collectible within one year.

ii) There is no such debt due by or to directors or other officers of the company.

9 INVESTMENT TK. 10,669,375

The break up of this balance is given below:

Particulars

This represents the amount invested in FDR with Prime Finance & Investment Ltd. and the interest receivable thereon as follows:

FDR # 3318/13

Interest Receivable on FDR

(Notes: 9.01)

TOTAL

10,000,000	-
669,375	-
10,669,375	-



Amount In Taka	
30.06.2014	30.06.2013

9.01 ACCURED INTEREST ON FDR TK. 669,375

The break up of this balance is given below:

Particulars

Interest Receivable on FDR

669,375	-
669,375	-

10 ADVANCES, DEPOSITS & PRE-PAYMENTS TK. 86,620,729

The break up of this balance is given below:

Particulars

Advances:

Tax Deducted at source
 Advance against Rice Bran (Annexure: F)
 Advance against Salary (Notes: 10.2)
 Advance Office Rent
 Other Advance (Notes: 10.3)

80,852,147 **57,565,143**

6,221,123	1,601,268
66,472,979	50,690,317
1,688,960	2,615,215
-	64,000
6,469,085	2,594,343

Deposits:

Security Deposits-REB
 Security Deposits-Trade Fair
 Security Deposits-Titas Gas
 Security Deposits-T & T
 Security Deposits-Godown
 Bank Guarantee Margin
 Lease Deposits-PFIL
 Lease Deposits-ULCL
 Security Deposits-CDBL
 Security Deposits-Office Space

4,948,120 **2,474,420**

8,250	8,250
-	300,000
896,500	896,500
10,000	10,000
800,000	-
358,600	358,600
1,371,250	-
202,450	-
400,000	-
901,070	901,070

Pre-paid Insurance

820,462 **-**

820,462	-
---------	---

TOTAL

86,620,729 **60,039,563**

86,620,729	60,039,563
-------------------	-------------------

10.01 Advance against Rice Bran:

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

10.02 ADVANCE AGAINST SALARY TK. 1,688,960

The break up of this balance is given below:

Particulars

Employee-Factory Office
 Employee-Head Office

1,131,227 **1,679,300**

1,131,227	1,679,300
-----------	-----------

557,733 **935,915**

557,733	935,915
---------	---------

TOTAL

1,688,960 **2,615,215**

1,688,960	2,615,215
------------------	------------------

10.03 OTHER ADVANCES TK. 6,469,085

The break up of this balance is given below:

Particulars

Purpose

Alliance Financial Services Ltd. Issue Management
 Artech Asia Packing Materials
 Hujaifa Cars Vehicle Purchase
 Mofazzal Enterprize Construction Material
 T S Engineering Works Packing Materials
 Phonix Engineering Maintenance
 Rahima Tin Factory Packing Materials
 Tota Group Loading & Unloading
 Techno Plast Consultancy Packing Materials
 V-Sign Packing Materials
 Zahid Plastic Store Packing Materials
 Wem Bangladesh Ltd. Promotional Expenses

- **1,000,000**

-	1,000,000
---	-----------

- **10,000**

-	10,000
---	--------

5,450,000 **-**

5,450,000	-
-----------	---

478,075 **-**

478,075	-
---------	---

57,500 **-**

57,500	-
--------	---

- **40,900**

-	40,900
---	--------

- **960,025**

-	960,025
---	---------

- **358,418**

-	358,418
---	---------

435,510 **-**

435,510	-
---------	---

- **200,000**

-	200,000
---	---------

48,000 **-**

48,000	-
--------	---

- **25,000**

-	25,000
---	--------

TOTAL

6,469,085 **2,594,343**

6,469,085	2,594,343
------------------	------------------

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.

11 CASH & CASH EQUIVALENTS TK. 56,566,994

The break-up of the amount is given below:

Particulars

Cash in Hand (Notes: 11.01)

Cash at Banks (Notes: 11.02)

Cash and cash equivalents

1,339,983 **710,519**

1,339,983	710,519
-----------	---------

55,227,011 **6,900,216**

55,227,011	6,900,216
------------	-----------

TOTAL

56,566,994 **7,610,735**

56,566,994	7,610,735
-------------------	------------------





Amount In Taka	
30.06.2014	30.06.2013

11.01 CASH IN HAND TK. 1,339,983

The break-up of the amount is given below:

Particulars

Cash at Head Office
Cash at Factory

934,991	4,459
404,992	706,060
1,339,983	710,519

TOTAL

11.02 CASH AT BANK TK. 55,227,011

The break-up of the amount is given below:

Particulars

Name of the Bank	Types of A/C	Branch	Account No.	30.06.2014	30.06.2013
Al-Arafah Bank	CD	Motijheel	0021020055993	151,005	-
National Bank of Pakistan	CD	Motijheel	000111100008392	35,531	37,261
Bank Asia Ltd	CD	Bashindara	02333001211	20,007,296	-
Basic Bank Ltd.	CD	Dilkusha	1510-01-0004855	850,938	1
Brac Bank Ltd.	CD	Sherpur	600-1202-09262-9001	3,849	205,933
Brac Bank Ltd.	CD	Jamalpur	2301-2026-2539-9001	-	448,759
Brac Bank Ltd.	CD	Sherpur	6001-2026-2539-9001	7,279,309	-
Bangladesh Krishi Bank	CD	Sherpur	0201010548	98,155	99,425
Dutch Bangla Bank Ltd.	CD	Jamalpur	2061100009548	955,902	98,300
Islami Bank Bangladesh Ltd	CD	Dilkusha	20502130100194512	998,195	-
Islami Bank Bangladesh Ltd	CD	Sherpur	20501880100396407	5,854,939	4,178,312
National Bank Ltd.	CD	Jamalpur	0075-33014231	4,557,599	1,059,473
Jamuna Bank Ltd.	CD	Sherpur	0069-0210000639	53,652	101,307
Janata Bank Ltd	CD	Dilkusha	010233068969	159,425	-
Janata Bank Ltd	CD	Sherpur	0510-0210021183	306,767	-
Mutual Trust Bank Ltd.	CD	Panthapath	0003-0210014971	1,425	-
Mutual Trust Bank Ltd.	CD	Panthapath	0003-0210014926	4,493,212	-
Mutual Trust Bank Ltd.	SND	Panthapath	0003-0320001642	7,905,807	-
Mutual Trust Bank Ltd.	FC	Panthapath	0003-0320001643	1,059,000	-
Mutual Trust Bank Ltd.	FC	Panthapath	0003-0320001644	30,000	-
Rupali Bank	CD	Purana Paltan	200042471	98,960	-
Prime Bank Ltd.	CD	Sherpur	51111030002914	19,143	80,413
Prime Bank Ltd.	CD	Banani	13211070021183	6,295	7,215
Sonali Bank Ltd.	CD	Sherpur	2400000191	197,800	467,086
Sonali Bank Ltd.	CD	Sherpur	200023598	96,076	109,425
Sonali Bank Ltd.	CD	Jamalpur	200019799	6,731	7,306
TOTAL				55,227,011	6,900,216

All the bank balances were confirmed by the respective bank.

12 SHARE CAPITAL TK. 470,000,000

The break-up of the amount is given below:

Particulars

Authorised Capital :

1,000,000,000 1,000,000,000

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

1,000,000,000 1,000,000,000

Issued and Paid-up Capital

470,000,000 270,000,000

4,700,000 ordinary shares of tk. 10/- each

470,000,000 270,000,000

The aforesaid share capital is subscribed as under:

Name	No. of Shares	%	Amount (Tk.)	Amount (Tk.)
Sponsors/Directors	27,000,000	57.45%	270,000,000	270,000,000
Institutions	2,711,500	5.77%	27,115,000	-
General Public	17,288,500	36.78%	172,885,000	-
TOTAL	47,000,000	100.00%	470,000,000	270,000,000

Details of Number of holders and percentage as under:

Shareholding Range	30.06.2014			30.06.2013		
	No. of Shareholder	No. of Shares	%	No. of	No. of Shares	%
500-5000	5,995	6,563,000	13.96%	-	-	0.00%
5001-10000	364	2,801,000	5.96%	-	-	0.00%
10001-20000	190	2,794,000	5.94%	-	-	0.00%
20001-30000	62	1,584,500	3.37%	-	-	0.00%

					Amount In Taka	
					30.06.2014	30.06.2013
30001-40000	28	996,000	2.12%	-	-	0.00%
40001-50000	22	1,033,000	2.20%	-	-	0.00%
50001-100000	32	2,363,000	5.03%	-	-	0.00%
100001-1000000	28	8,665,500	18.44%	15	6,800,000	25.19%
Above 1000000	6	20,200,000	42.98%	6	20,200,000	74.81%
TOTAL	6,727	47,000,000	100.00%	21	27,000,000	0.00%

The company has raised its paid up capital through initial public offering by Tk. 20,00,00,000 as per Bangladesh Securities and Exchange Commission consent letter # SEC/CI/IPO-213/2013-2867 dated December 05, 2013 and allotted 2,00,00,000 ordinary shares of Tk. 10/- each on February 06, 2014 accordingly.

13 RETAINED EARNINGS TK. 200,226,477

The break-up of the amount is given below:

Particulars

Opening Balance	116,720,666	32,821,139
Add: Prior years adjustment for deferred Tax	-	3,411,868
Add: Net Profit/(Loss) after tax for the year	83,505,811	80,487,659
TOTAL	200,226,477	116,720,666

14 LONG TERM LOAN (SECURED) TK. 414,894,846

The break-up of the amount is given below:

Particulars

Bank Name	Types of A/C	Branch	Account No.	30.06.2014	30.06.2013
Basic Bank Ltd	Term Loan	Dilkusha	1502-04-0000016	184,841,801	172,609,182
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000901	83,809,613	100,379,887
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000917	96,297,813	115,520,712
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000959	188,584,569	223,606,953
Nitol Motors Ltd.	Lease Finance	Mohakhali	70691	825,000	-
United Leasing Co. Ltd.	Lease Finance	Kazi Nazrul Islam Ave.	67011400194	7,089,908	-
Prime Finance & Investment Ltd.	Lease Finance	Dilkusha	LAD # 2013/015	26,570,295	-
				588,018,999	612,116,734
Less: Current portion of Long Term Loan transferred to Current Liability				173,124,153	136,872,893
TOTAL				414,894,846	475,243,841

14.01 LONG TERM LOAN (CURRENT PORTION) TK. 173,124,153

The break-up of the amount is given below:

Particulars

Basic Bank Ltd-016	81,516,721	40,771,055
Basic Bank Ltd-901	18,802,069	20,276,290
Basic Bank Ltd-917	21,621,568	23,503,149
Basic Bank Ltd-959	49,579,722	52,322,399
Nitol Motors Ltd.	206,250	-
United Leasing	1,397,823	-
Current portion of Long Term Loan transferred to Current Liability	173,124,153	136,872,893

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, Lease Finance
Tenure:	4~7 years
Repayment Clause:	48~72 monthly equal installments.
Interest Rate:	11.5% - 18.00% p.a.

15 Deferred Tax Liability TK. 43,872,573

The break-up of the amount is given below:

Particulars

	Carrying Amount	Tax Base	Temporary	Tax Rate	Deferred Tax	Deferred Tax
Property, Plant & Equipment	723,693,234	549,662,639	174,030,595	27.50%	47,858,414	40,091,796
WPPF	14,493,968	-	(14,493,968)	27.50%	(3,985,841)	(3,527,771)
Deferred Tax Liability	738,187,202	549,662,639	159,536,627		43,872,573	36,564,025

16 ACCOUNTS & OTHER PAYABLES TK. 34,281,093

The break-up of the amount is given below:

Particulars

Trade Creditors	Annexure: G(i)	5,406,008	12,576,830
Advance against Sales	Annexure: G(ii)	393,470	663,123
Bills & Others Payable	Annexure: G(iii)	28,131,615	6,176,928
Security Deposit received		350,000	350,000
TOTAL		34,281,093	19,766,881



Amount In Taka	
30.06.2014	30.06.2013

17 **SHORT TERM BANK LOAN TK. 259,467,393**

The break-up of the amount is given below:

Particulars

Bank Name	Account Types	Branch	Account No.	30.06.2014	30.06.2013
Basic Bank Limited	CC	Dilkusha	1560-01-0000579	53,461,650	51,424,415
Bank Asia Limited	CC	Bashundhara	02333001240	131,368,222	-
Basic Bank Limited	STL	Dilkusha	1503-70-0001381	74,637,521	72,488,276
Basic Bank Limited	LTR	Dilkusha	Various	-	10,348,630
TOTAL				259,467,393	134,261,321

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

18 **UNCOLLECTED IPO SUBSCRIPTION TK. 8,348,500**

The break-up of the amount is given below:

Particulars

This represent the amount payable against uncollected IPO subscription for Initial Public Offering liability as follows:

Bank Name	Account Types	Currency	Account No.	30.06.2014	30.06.2013
Mutual Trust Bank Limited	SND	BDT	0003-0320001642	7,259,500	-
Mutual Trust Bank Limited	FC	USD	0003-0260000721	1,059,000	-
Mutual Trust Bank Limited	FC	Euro	0003-0260000730	30,000	-
TOTAL				8,348,500	-

19 **ACCURALS & PROVISIONS TK. 33,265,872**

The break-up of the amount is given below:

Particulars

Salary & Wages	4,465,636	5,172,216
Managing Directors Remuneration	50,000	50,000
Audit & Professional Fees	115,000	115,000
IDCP Payable-Prime Finance	407,873	-
Telephone Bill	10,143	24,764
Gas Bill	2,686,438	2,431,262
House Rent & Utility	40,459	25,800
Electricity Bill	79,121	89,534
Workers' Profit Participation Fund	14,493,968	9,407,388
Provision for Income Tax	10,917,234	22,501
TOTAL	33,265,872	17,338,465

Note - 19.01

- a) All accrued Expenses were paid on regular basis;
b) Salary & Allowances for the month of Jun-14 has been paid subsequent month.

19.01 **PROVISION FOR INCOME TAX TK. 10,917,234**

Opening Balance	22,501	28,450
Add: Addition during the year	10,917,234	22,501
	10,939,735	50,951
Less: AIT Adjustment	22,501	7,587
Less: Paid during the year	-	20,863
TOTAL	10,917,234	22,501





Amount In Taka	
30.06.2014	30.06.2013

20 REVENUE TK. 1,323,753,748

The break up of this balance is given below:

Particulars

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

	Qty.	Meas.	Rate		
Rice Bran Oil (Bulk)	5,413.53	Ton	87,876.86	475,723,909	555,885,631
Oil-1 Ltr. Bottled	121,914.00	Pcs.	132.06	16,099,498	26,028,398
Oil-2 Ltr. Bottled	35,693.00	Pcs.	235.63	8,410,314	4,470,940
Oil-5 Ltr. (HDPE Bottled)	195,962.00	Pcs.	675.96	132,462,385	112,698,043
Oil-5 Ltr. (Pet Bottled)	25,138.00	Pcs.	618.10	15,537,884	-
Oil-8 Ltr Tin	77,897.00	Pcs.	948.38	73,875,824	5,794,540
Oil-16 Ltr Tin	4,239.00	Pcs.	1,896.59	8,039,632	8,964,894
De-Oiled Rice Bran	41,704.54	Ton	12,319.81	513,792,099	465,780,169
Fatty Acid	1,253.96	Ton	47,066.01	59,018,892	71,145,746
Gum	338.51	Ton	2,500.01	846,277	2,069,541
Wax	882.44	Ton	21,685.96	19,136,454	9,666,716
Spent Earth	839.95	Ton	965.03	810,580	1,276,073
			TOTAL	1,323,753,748	1,263,780,691

21 COST OF GOODS SOLD TK. 1,054,362,787

The break up of this balance is given below:

Particulars

Raw Material Consumed	Note -21.01	823,253,953	832,762,934
Processing Material Consumed	Note -21.02	20,646,263	21,799,289
Packing Material Consumed	Note -21.03	40,843,380	31,477,131
Stores & Spares Consumed	Note -21.04	8,311,165	7,936,760
Factory Overhead	Note -21.05	149,800,300	127,823,858
Cost of Production		1,042,855,061	1,021,799,972
Opening Stock of Finished Goods		97,558,015	97,335,559
Cost of Goods available for Sale		1,140,413,076	1,119,135,531
Sample Expenses Transferred to Selling & Distributon Expenses		(119,956)	(105,489)
Closing Stock of Finished Goods		(85,930,333)	(97,558,015)
Cost of Goods Sold	TOTAL	1,054,362,787	1,021,472,027

21.01 RAW MATERIAL CONSUMED TK. 823,253,953

The break up of this balance is given below:

Particulars

Opening Stock	33,046,293	27,609,295
Add: Purchase during the year	927,900,527	838,199,932
Less: Closing Stock	(137,692,867)	(33,046,293)
TOTAL	823,253,953	832,762,934

21.02 PROCESSING MATERIAL CONSUMED TK. 20,646,263

The break up of this balance is given below:

Particulars

Opening Stock	47,728,081	13,756,543
Add: Purchase during the year	31,984,149	55,770,827
Less: Closing Stock	(59,065,967)	(47,728,081)
TOTAL	20,646,263	21,799,289



Amount In Taka	
30.06.2014	30.06.2013

21.03 PACKING MATERIAL CONSUMED TK. 40,843,380

The break up of this balance is given below:

Particulars

Opening Stock	2,514,838	3,230,250
Add: Purchase during the year	42,144,702	30,761,719
Less: Closing Stock	(3,816,160)	(2,514,838)
TOTAL	40,843,380	31,477,131

21.04 STORES & SPARES CONSUMED TK. 8,311,165

The break up of this balance is given below:

Particulars

Opening Stock	5,786,606	4,159,147
Add: Purchase during the year	3,416,509	9,564,219
Less: Closing Stock	(891,950)	(5,786,606)
TOTAL	8,311,165	7,936,760

21.05 FACTORY OVERHEAD TK. 149,800,300

The break up of this balance is given below:

Particulars

Fuel & Lubricants	8,528,659	8,155,708
Daily Labour	6,543,353	6,556,484
Depreciation	59,477,745	41,885,112
Electricity Bill	83,297	110,331
Fooding & Entertainment	1,496,564	1,514,523
Factory Insurance	4,017,545	2,107,471
Gas Bill	27,624,620	26,042,602
House Rent & Utilities	452,072	308,250
Lab Testing	43,300	36,200
Loading, Unloading & Carrying	6,919,251	5,846,729
Medical Expenses	121,391	292,959
Repair & Maintenance	2,865,290	3,729,755
Printing & Stationery	184,218	162,015
Rates & Taxes	81,500	92,358
Salary & Allowances	31,347,215	30,742,359
Uniform & Liveries	14,280	241,002
TOTAL	149,800,300	127,823,858

22 GENERAL ADMINISTRATIVE EXPENSES TK. 22,108,821

The break up of this balance is given below:

Particulars

Audit Fees	115,000	230,000
Board Meeting Fees	25,500	14,000
Computer Accessories	77,640	147,370
Dish Bill	14,450	14,750
Donation & Subscription	395,918	393,445
Electricity Bill	209,051	216,258
Fooding & Entertainment	875,289	844,322
Consultancy & Other Fees	-	1,100,000
Internet & Server Expenses	399,994	386,520
Managing Directors Remuneration	600,000	450,000
Miscellaneous Expenses	598,506	531,627

	Amount In Taka	
	30.06.2014	30.06.2013
Mobile & Telephone Bill	1,135,650	592,062
Newspaper & Periodicals	7,552	7,363
Office Maintenance	657,823	648,169
Office Rent	1,865,604	1,253,247
Postage & Courier	79,763	81,360
Printing & Stationery	203,001	294,664
Registration & Renewals	175,585	1,666,072
Salary & Allowances	5,476,003	4,751,850
Travelling & Conveyance	572,746	794,579
Vehicle Maintenance	1,300,432	1,758,266
Water Bill	23,120	13,960
Write off of Intangible Assets	1,331,000	1,331,000
Depreciation	5,969,194	6,432,834
TOTAL	22,108,821	23,953,718

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	Taka	Taka
Directors Remuneration	-	-
Managing Directors Remuneration	600,000	450,000
Board Meeting Fees	25,500	14,000

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

23 SELLING & DISTRIBUTION EXPENSES TK. 28,225,887

The break up of this balance is given below:

Particulars		
Advertisement	4,721,240	4,399,768
Delivery Expenses	6,122,615	3,976,614
Electricity Bill	89,592	66,376
Fooding & Entertainment	144,950	128,623
Office & Go-Down Rent	695,820	755,320
Printing & Stationery	244,946	103,956
Salary & Allowances	12,271,216	12,887,597
Sales Promotion Expenses	3,515,284	5,434,222
Sample Expenses	119,956	105,489
Marketing Office Maintenance	222,746	211,750
Vehicle Maintenance	77,522	45,505
Trade Fair	-	2,571,778
Training Expenses	-	128,500
TOTAL	28,225,887	30,815,498

24 OTHER INCOME TK. 41,255,354

The break up of this balance is given below:

Particulars		
Bank Interest Received	40,585,979	60,002
FDR Interest (Unrealized)	669,375	-
TOTAL	41,255,354	60,002



Amount In Taka	
30.06.2014	30.06.2013

25 FINANCING EXPENSES TK. 122,050,731

The break up of this balance is given below:

Particulars

Bank Charges & Commission	3,265,008	125,766
Interest on CC/OD Account	11,600,668	6,906,330
Interest on LTR	922,453	565,014
Interest on STL	14,149,245	11,903,673
Interest on Long Term Loan	87,359,022	65,635,848
Interest on Lease Finance	2,152,721	-
Interest on MTBL SOD	2,601,614	-
Interest on IBP	-	439,974
TOTAL	122,050,731	85,576,605

26 INITIAL PUBLIC OFFERING EXPENSES TK. 31,442,703

The break up of this balance is given below:

Particulars

Banker to the Issue Commission	7,665,320	-
Issue Management Fees	2,000,000	-
Underwriting Commission	500,000	-
Post IPO Fees	16,812,348	-
Printing (Prospectus, Application Form & Others Printing)	898,710	-
News Paper Add	460,024	-
CSE Fees & Renewal	885,000	-
DSE Fees & Renewal	885,000	-
BSEC Fees & Renewal	310,000	-
BUET Fees & Renewal	454,265	-
Hall Rent & Decoration	313,750	-
Foreign Exchange Loss/(Gain)	67,536	-
Central Depository Bangladesh Ltd Fees & Renewal	190,750	-
TOTAL	31,442,703	-

27 DEFERRED TAX EXPENSES TK. 7,308,548

The break up of this balance is given below:

Particulars

Closing Deffered Tax Liability	43,872,573	36,564,025
Opening Deffered Tax Liability after adjustment (Note-28)	36,564,025	19,909,571
TOTAL	7,308,548	16,654,454

28 ADJUSTMENT FOR DEFERRED TAX (RESTATED)

This represents the amount of deferred Tax on WPPF wrongly recognised as deferred tax liability in prior years instead of deferred tax assets now rectified as follows:

For 2011-2012 (Originally Calculated):

Particulars	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	500,355,601	438,165,098	62,190,503		23,321,439

For 2011-2012 (Corrected Calculation):

Particulars	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)
Re-stated Deferred Tax Liability	500,355,601	438,165,098	53,092,189		19,909,571

Deferred Tax Liability to be increased/(reduced) deducted/(added) directly in Equity

(3,411,868)

Amount In Taka	
30.06.2014	30.06.2013

For 2012-2013 (Originally Calculated):

Particulars	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	527,059,716	410,740,871	116,318,845		43,619,567

For 2012-2013 (Corrected Calculated):

Particulars	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)
Re-stated Deferred Tax Liability	527,059,716	410,740,871	97,504,069		36,564,025

29 CALCULATION OF EARNINGS PER SHARE TK. 2.39

The break up of this balance is given below:

Particulars

Net Profit / (Loss) for the Year		83,505,811	80,487,659
Earnings attributable to the ordinary share holders		83,505,811	80,487,659
Weighted average no. of Shares (Note - 29.01)		34,945,205	27,000,000
Earning Per Share	TOTAL	2.39	2.98

29.01 WEIGHTED AVERAGE NUMBER OF SHARES 34,945,205

The break up of this balance is given below:

Particulars

2,70,00,000 shares for 365 days	27,000,000	27,000,000
2,00,00,000 shares for 145 days	7,945,205	-
TOTAL	34,945,205	27,000,000

30 NO. OF EMPLOYEES

The company had 427 permanent employees as at 30 June 2014 and a varying number of seasonal and temporary workers as required, which was 15 as at 30 June 2014. All the permanent employees received remuneration in excess of Tk. 36,000 per annum.

31 PRODUCTION CAPACITY

The break up of this balance is given below:

Particulars

	Ton/year	Ton/year
Installed Capacity:	52,560	52,560
Rice Bran Oil (Refined)	8,760	8,760
De-oiled Rice Bran (DOB)	43,800	43,800
Actual Production:	47,658	47,854
Rice Bran Oil (Refined)	7,458	6,987
De-oiled Rice Bran (DOB)	40,200	40,867
Achieved (%)		
Rice Bran Oil (Refined)	85.13%	79.76%
De-oiled Rice Bran (DOB)	91.78%	93.30%

32 CONTINGENT LIABILITIES

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

EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF PROPERTY, PLANT & EQUIPMENTS
 As At 30 June, 2014

Annexure: A

Particulars	COST			Rate of Dep	DEPRECIATION			Written down value as at 30-Jun-2014
	As at 01-Jul-2013	Addition during the year	As at 30-Jun-2014		As at 01-Jul-2013	Charged during the year	As at 30-Jun-2014	
	Land & Land Development	36,351,707	11,531,740		47,883,447	-	-	
Building & Other Civil Works	243,129,179	110,199,222	353,328,401	5%	16,619,952	37,549,319	315,779,082	
Plant & Machineries	321,499,230	157,491,962	478,991,192	10%	41,791,063	102,871,624	376,119,568	
Electrical & Gas Line Installation	9,842,954	-	9,842,954	15%	1,066,730	3,798,150	6,044,804	
Furniture & Fixtures	3,118,694	42,685	3,161,379	15%	322,506	1,333,843	1,827,536	
Office Decoration	7,411,947	-	7,411,947	15%	801,295	2,871,274	4,540,673	
Office Equipment	2,721,645	752,650	3,474,295	20%	488,872	1,518,809	1,955,486	
Vehicle	27,266,280	3,001,326	30,267,606	20%	4,356,521	12,841,521	17,426,085	
Balance as at 30 Jun, 2014	651,341,636	283,019,585	934,361,221		65,446,939	162,784,540	771,576,681	
Balance as at 30 Jun, 2013	554,166,646	97,174,990	651,341,636		48,317,946	97,337,601	554,004,035	

Depreciation Charged To-

General & Administrative Expenses
 Factory Overhead
Total

5,969,194
59,477,745
65,446,939



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF CAPITAL WORK-IN-PROGRESS
 As At 30 June, 2014

Annexure: B

Particulars	As at 01-Jul-2013	Addition during the year	Total	Transfer to PPE	As at 30-Jun-2014
Building & Civil Construction - BMRE	19,416,922	62,986,030	82,402,952	68,005,922	14,397,030
Office Space	-	8,126,436	8,126,436	-	8,126,436
Local Machineries - BMRE	55,223,699	5,668,000	60,891,699	60,891,699	-
Interest against BMRE Loan	10,785,907	-	10,785,907	10,785,907	-
Imported Machineries - BMRE	65,176,998	12,602,303	77,779,301	62,303,494	15,475,807
Balance as at 30 Jun, 2014	150,603,526	89,382,769	239,986,295	201,987,022	37,999,273
Balance as at 30 Jun, 2013	30,468,370	178,571,539	209,039,909	58,436,383	150,603,526



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF INTANGIBLE ASSETS
As At 30 June, 2014

Annexure: C

Particulars	COST			Rate of Amo.	AMORTIZATION			Written down value As at 30-Jun-2014
	As at 01-Jul-2013	Addition during the year	As at 30-Jun-2014		As at 01-Jul-2013	Charged during the year	As at 30-Jun-2014	
Software	330,000	-	330,000	10%	91,750	45,000	136,750	193,250
Campaign Film (Advertisement)	6,430,000	-	6,430,000	20%	2,572,000	1,286,000	3,858,000	2,572,000
Balance as at 30 Jun, 2014	6,760,000	-	6,760,000		2,663,750	1,331,000	3,994,750	2,765,250
Balance as at 30 Jun, 2013	6,760,000	-	6,760,000		1,332,750	1,331,000	2,663,750	4,096,250



EMERALD OIL INDUSTRIES LIMITED
SUMMARY OF CLOSING INVENTORY
 As At 30 June, 2014

Annexure: D

Sl.	Items Name	Measurement	Quantity	Amount In Taka
1	Finished Goods:			
i)	Rice Bran Oil (Bulk)	Ton	459.25	33,693,249
ii)	Oil-1 Ltr	Pcs	8,922.00	776,094
iii)	Oil-2 Ltr	Pcs	5,172.00	829,765
iv)	Oil-5 Ltr (HDPE)	Pcs	8,188.00	3,562,866
v)	Oil-5 Ltr (PET)	Pcs	169.00	68,673
vi)	Oil-8 Ltr	Pcs	4,963.00	3,230,219
vii)	Oil-16 Ltr	Pcs	750.00	971,609
viii)	De-oiled Rice Bran	Ton	2,753.27	27,548,172
ix)	Fatty Acid	Ton	372.50	15,244,838
x)	Gum	Ton	0.64	1,613
xi)	Wax	Ton	0.10	2,181
xii)	Spent Earth	Ton	1.31	1,054
	Total Finished Goods			85,930,333
2	Raw Materials:			
i)	Rice Bran	Ton	8,528.47	137,692,867
	Total Raw Material			137,692,867
3	Processing Material			
i)	Hexane	Ton	120.74	13,798,532
ii)	Bleaching Earth	Ton	707.61	37,585,331
iii)	Phosphoric	Ton	35.60	5,933,621
iv)	Citric	Ton	0.39	39,411
v)	Carbon	Ton	36.21	1,709,072
	Total Processing Material			59,065,967
4	Packing Materials:			
i)	Pet Powder	Kgs	2,660.95	433,434
ii)	HDPE	Kgs	781.20	124,876
iii)	LDPE	Kgs	49.91	8,164
iv)	Drum	Pcs	128.00	125,321
v)	Polybag	Pcs	87,341.00	1,546,672
vi)	Carton	Pcs	25,850.00	732,487
vii)	Bottle	Pcs	1,947.00	105,870
viii)	Tin	Pcs	5,769.00	448,041
ix)	Others		-	291,295
	Total Packing Material			3,816,160
5	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.			891,950
	Value of Closing Inventory			287,397,277

EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF ACCOUNTS RECEIVABLE

As At 30 June, 2014

Annexure: E

Sl. No.	Name of the Customer	Items	30-Jun-14	30-Jun-13
1	A T Millers-Mymensingh	DOB	190,579	292,579
2	Abdul Haq Akanda-Mymensingh	DOB	458,424	530,424
3	Abdur Rouf-Monohor-Index-Valuka	DOB	-	357,700
4	Agro Farm Bangladesh-Uttara-Dhaka	DOB	5,600,000	-
5	Akther-Jamalpur	DOB	5,198,472	3,098,472
6	Al- Bayes Agro Fisheries. Mymensingh.	DOB	8,600	11,600
7	Alam-Mymensingh	DOB	928,572	1,727,892
8	Al-Amin Poultry & Fish Feed-Savar-Dhaka	DOB	1,609,037	1,145,578
9	Ali Hossain-Sherpur	DOB	2,623,931	1,500,000
10	Al-Reyet Fish Feed Ltd-Bogora	DOB	4,598,696	8,727,564
11	Anjuara Enterprise-Raju-Jamalpur	DOB	96,095	8,060
12	Barkot DOB Party - Jamalpur	DOB	1,199,975	600,000
13	Billal Ahmed Poultry Feed Mill-Gazipur	DOB	1,304,634	563,106
14	Binimoy Traders-Sherpur	DOB	15,818	19,818
15	Bismillah Feed Mill-Trisal	DOB	2,110,238	1,875,798
16	Charcha Enterprise-Mymensingh	DOB	1,370,745	1,444,344
17	Chhuya Agro Products Ltd-Kapasasia	DOB	2,097,062	2,250,362
18	Chowdhury Enterprise-Sherpur	DOB	22,970	-
19	Confident Feed Mill-Jamalpur	DOB	6,030,446	7,579,104
20	Delwar Engineer-Madhupur	DOB	431,599	122,479
21	Dhaka Multi Feeds Ltd-Sripur-Gazipur	DOB	69,807	258,651
22	D-Media International-Sherpur	DOB	482,437	-
23	Dob Cash Sale-Sherpur	DOB	1,446,178	-
24	Azad Enterprise-Comilla	DOB	7,014,490	4,562,743
25	Dr. Abdul Hamid-Nandina	DOB	1,000,000	1,577,779
26	Dulal & Brothers-Savar-Dhaka	DOB	13,829,278	6,641,363
27	Dulal Traders-Beltia-Jamalpur	DOB	1,254,000	1,608,875
28	Anam Feed Mill-Muktagasa	DOB	185,424	210,906
29	Emran-Mymensingh	DOB	11,252	13,800
30	Ershad-Jamalpur	DOB	93,923	118,508
31	Euro Feed Ltd-Sherpur	DOB	-	1,000
32	Excel Feed Mill-Faruk-Trisal	DOB	124,810	124,747
33	Fakuruddin-Dhaka	DOB	1,105,155	1,105,500
34	Farid-Nandina	DOB	141,224	167,102
35	Ferdous-Kamalapur-Dhaka	DOB	-	4,897,770
36	Forhad Commissioner-Sherpur	DOB	1,574,713	2,000,200
37	Hafez Elias-Staff-EOPIL ID 1010	DOB	1,235,384	1,513,089
38	Hira-Sherpur	DOB	-	187
39	Ideal Krishibid Plus-Dhaka	DOB	889,712	-
40	Ismail Trading-Chittagong	DOB	137,338	-

41	Jabbar Fish Industries Ltd-Fulbaria	DOB	1,673,481	2,028,205
42	Janata Matsya Khamar-Mithu-Shantahar	DOB	243,000	-
43	Jayson Agrovet Ltd-Gazipur	DOB	3,445	5,985
44	Jhuma Enterprise-Jakaria _ Norsingdi	DOB	24,505	-
45	Joy Bijoy Traders-Shamol-Netrokona	DOB	-	244,338
46	Julekha Enterprise-Jamalpur	DOB	46,240	-
47	Julhas-Jamalpur	DOB	71,308	96,790
48	Kamal-Chalk Pathok-Sherpur	DOB	1,283,659	1,529,534
49	Kamal-Orpi Enterprise-Sherpur	DOB	20,437,616	6,016,818
50	Kamruzzaman-Sherpur	DOB	1,994,040	997,020
51	Khosru-Jamalpur	DOB	772,634	-
52	Kishor-Jamalpur	DOB	-	191,039
53	Koli Nali Poultry & Fish Feed-Fulpur	DOB	3,413,568	1,740,061
54	L.B Poultry and Fish Feed-Mymensingh	DOB	90,090	89,823
55	Lal Miah-Muktagasa	DOB	329,048	379,048
56	Lalmoni Agro Ltd.	DOB	99,646	157,500
57	M/S G.M Matsya Khamar-Shantahar	DOB	4,096,032	2,900,000
58	M/s Kamruzzaman-Sherpur	DOB	668,550	997,020
59	Mahin Traders-Dhaka	DOB	4,972,460	6,075,000
60	Masud Traders-Sherpur	DOB	177,520	330,000
61	Mazharul Islam-Asstt. Store Manager-ID-1016	DOB	2,710,285	1,508,591
62	Minar Feed Mill-Mymensingh	DOB	1,454,543	211,500
63	Minto Poultry & Fish Feed-Nazrul-Malanda	DOB	579,361	1,177,898
64	Mitali Enterprise-Norsingdi	DOB	850,867	50,867
65	Modina Trading-Johirul-Savar	DOB	9,479,580	2,034,200
66	Mohonchandra Das-Trisal	DOB	1,309,425	686,843
67	Moni-Jamalpur	DOB	4,141,907	5,724,801
68	Monohor Driver-Jamalpur	DOB	-	329,020
69	Moral Enterprise-Miron-Dhaka	DOB	5,307,842	651,925
70	Mostafa Feed Mill-Trisal	DOB	358,890	-
71	Mozammal Enterprise-Ruhul Amin-Dhaka	DOB	228,221	-
72	MS Trading-(Mahin)	DOB	4,356,204	2,227,091
73	Mustafizur Rahman-Jamalpur	DOB	247,352	-
74	Nagla Project-Haluaghat	DOB	3,575,798	4,130,673
75	Nazrul- Nalitabari	DOB	6,408	11,865
76	Nazrul-Sharifpur-Jamalpur	DOB	85,792	200,315
77	New Poultry Fish & Medicine-Salauddin-Gazipur	DOB	4,134,506	1,005,001
78	Nil Sagar Agro Industries-Nilfamari	DOB	12,215,290	2,042,555
79	NK Trading - Ruhul Amin -Dhaka	DOB	1,120,002	-
80	Nurul Islam-Jamalpur	DOB	957,840	445,840
81	Padma Feed Mill-Muktagasa	DOB	207,000	-
82	Pharma Vission-Armanitola-Dhaka	DOB	200,000	-
83	Poligon Feed Mill-Mazhar-Gazipur	DOB	4,137,977	2,675,851
84	Pubali Feeds-Dipok-Mymensingh	DOB	757,180	728,590
85	Purnata Feed Mill-Valuka-Mymensingh	DOB	750,292	1,723,560
86	Quader-Churkhai	DOB	685,350	-

87	Rafiul Enterprise-Dhaka	DOB	269,102	-
88	Rahat Feed Mill_Muktagacha	DOB	49,868	72,122
89	Rahman-Mymensingh	DOB	2,149,049	1,973,931
90	Raihan Footware-Jamalpur	DOB	416,240	-
91	Raton _ Millennium Computer-Mymensingh	DOB	-	129,610
92	Ruhul Amin-Dhaka	DOB	2,410,000	1,960,000
93	S Alam Traders-Savar	DOB	1,400,008	500,000
94	S.B. Fish Feed-Hazi Basar-Norsingdi	DOB	4,775,425	1,685,941
95	Sabah International	DOB	1,431,133	2,356,613
96	Saidur-Jamalpur	DOB	156,504	181,029
97	Sardar Health Care in Corporation-Dob	DOB	423,200	865,894
98	Sazzad Hossain-Naugaon	DOB	1,049,520	1,165,000
99	Shafi-Narayanpur-Sherpur	DOB	1,600,000	-
100	Shamim Enterprise-Mymensingh	DOB	1,280,049	-
101	Shudir Babu-KBC	DOB	673,320	-
102	Shuvo Enterprise-Jamalpur	DOB	1,178,061	1,228,061
103	SM Enterprise-Mirzapur	DOB	848,170	-
104	Sujon Miah- Valoka	DOB	31,625	-
105	Suma Enterprise-Sherpur	DOB	1,880,870	2,426,740
106	Surodoni Medical Hall-Bimol-Sherpur	DOB	1,598,298	-
107	Syed Eraz-Jamalpur	DOB	10,089,499	6,344,339
108	Syed Hamduzzaman-Jamalpur	DOB	15,103,656	120,020
109	Syed Sana-Jamalpur	DOB	12,034,200	-
110	Tamim Poultry Fish Feed-Sherpur	DOB	194,805	994,805
111	Titu-Jamalpur	DOB	-	11,800
112	Trade Point International-Tohin	DOB	8,925,630	6,225,630
113	Umber Agro Feed-Laksmipur	DOB	545,580	-
114	Unique Enterprise-Gazipur	DOB	398,902	634,389
115	Vai Vai Poultry Fish Feed-Muktagasa	DOB	164,860	-
116	Abdus Sattar-Fatty Acid-Munshiganj	Fatty Acid	13,664	6,832
117	Akter Hossain C/o Syed Murad	Fatty Acid	2,117,843	2,173,843
118	Alam Soap Factory Ltd-Dhaka	Fatty Acid	3,837,345	4,213,170
119	Asok Kumar Agarwala-Kustia	Fatty Acid	13,098	24,640
120	BSB Enterprise-Dhaka	Fatty Acid	7,230	9,280
121	Haque Filling Station-Sherpur	Fatty Acid	4,685	10,160
122	Jamuna Trading-Sherpur	Fatty Acid	254,130	500,000
123	Marin Chemical Co-Rangpur	Fatty Acid	3,652,832	3,142,385
124	Nazrul-Sherpur	Fatty Acid	8,427	-
125	Nizam and Brothers-Ctg.	Fatty Acid	505,875	-
126	Noor Enterprise-Obaidullah	Fatty Acid	300,000	400,600
127	Nutri Bangla Limited-Dhaka	Fatty Acid	39,562	65,040
128	Ripon-Dhaka (Organic Source)	Fatty Acid	211,860	466,730
129	Rox Soap & Cosmetics Ltd (Organic Source)	Fatty Acid	1,822,320	2,270,520
130	Shahin-C/o Mono-Narayanganj	Fatty Acid	390,077	643,480
131	Shapon-Jamalpur	Fatty Acid	-	380,143
132	Shapon-SLM Enterprise-Jamalpur	Fatty Acid	397,343	30,091

133	Siddique Soap Factory-Syedpur	Fatty Acid	4,000	-
134	Suja-Bazrapur-Jamalpur	Fatty Acid	26,038	38,586
135	Syed Enterprise-Mymensingh	Fatty Acid	1,630,988	687,337
136	Tazul Islam-Ishardi	Fatty Acid	48,331	71,879
137	Amena Oil Mill-Abdul Motin-Dhobaura	Oil Bulk	4,825,327	4,519,260
138	Momo Store_ Mukundabari, Jamalpur	Oil Bulk	-	13,000
139	Abu Sama Traders-Near Kachari Masjid	Oil Bulk	9,646	12,000
140	Akash Store-Kacharipara-Jamalpur	Oil Bulk	17,860	20,000
141	Amir Store-Fuzdari Mor-Jamalpur	Oil Bulk	11,550	14,000
142	Amzad Store-Shofirmiar Bazar	Oil Bulk	4,600	20,000
143	Antu Store-Basakpara-Jamalpur	Oil Bulk	17,460	20,000
144	Babul Store-Sokalbazar-Jamalpur	Oil Bulk	14,250	20,000
145	Hasan Store-Bokultola-Jamalpur	Oil Bulk	8,460	20,000
146	Islamia Store-Shofirmiar Bazar	Oil Bulk	12,550	15,000
147	Koli Store-Shofirmiar Bazar	Oil Bulk	17,460	20,000
148	Lal Miah & Sons-Bakultala More	Oil Bulk	16,480	20,000
149	Lokman Store-Bogabaid Board Ghar	Oil Bulk	14,530	18,000
150	Omkar Store-Basakpara-Jamalpur	Oil Bulk	11,450	16,000
151	Ritu Traders-Sokal Bazar-Jamalpur	Oil Bulk	7,460	20,000
152	Robi Store-Sokal Bazar-Jamalpur	Oil Bulk	17,420	20,000
153	Sameha Store-Raniganj Bazar-Jamalpur	Oil Bulk	14,145	20,000
154	Sarwar M. O -Jamalpur	Oil Bulk	-	222,000
155	Shamim Store-Shofirmiar Bazar	Oil Bulk	7,460	10,000
156	Shemanto Store-Sarkarpara-Jamalpur	Oil Bulk	15,250	20,000
157	Sorwar Store-Dayanpara-Jamalpur	Oil Bulk	15,110	20,000
158	Tazul Store-Sofirmiar Bazar-Jamalpur	Oil Bulk	9,110	15,000
159	Yasin Store-Melanda Bazar-Jamalpur	Oil Bulk	14,580	20,000
160	Abdus Samad-Mahmudpur-Melanda	Oil Bulk	25,000	37,000
161	Aman Ullah Akash-Gunti Kenduya-Jamalpur.	Oil Bulk	16,000	17,000
162	Asadullah Store-Charpolisha Bazar-Malanda.	Oil Bulk	-	17,000
163	Dulal Store-BGB Camp-Jamalpur	Oil Bulk	14,000	-
164	Ebrahim-Mitali Bazar-Melanda	Oil Bulk	14,000	-
165	Faruk Jasim Store-Charpolisha Batmari Taltola-M	Oil Bulk	-	12,000
166	Hafizur Store-Vapki Bazar-Malanda.	Oil Bulk	18,000	-
167	Hazi Rastaurant_Malanda Bazar_Jamalpur.	Oil Bulk	-	3,000
168	Ittadi Store-Govindogonj Bazar-Malanda.	Oil Bulk	18,000	11,000
169	Jamalpur Central Hospital-Jamalpur	Oil Bulk	18,000	20,000
170	Joynal Store-Mesta Bayen Bari Mor-Jamalpur	Oil Bulk	13,000	15,000
171	Karim Store-Malanda-Jamalpur	Oil Bulk	12,000	6,000
172	Lucky Store-Balijuri Bazar-Mothergonj.	Oil Bulk	10,000	-
173	Maa Store-Kenduya Bazar-Jamalpur	Oil Bulk	10,000	12,500
174	Maa Variety Store-Tubewell Par Mor-Jamalpur	Oil Bulk	-	15,000
175	Mahim Store-Satrasta Mor-Jamalpur	Oil Bulk	18,000	-
176	Ma Store-Dagi Station Bazar-Malanda.	Oil Bulk	16,000	16,000
177	Ma Store-Taguria Bazar-Jamalpur.	Oil Bulk	12,000	-
178	Masud Rana Store-Motherganj.	Oil Bulk	-	18,000

179	Member Store-Mitali Bazar-Melanda	Oil Bulk	-	11,000
180	Milon Store-Shehata Bazar-Malanda.	Oil Bulk	8,000	7,500
181	Nasir Store-Malanda.	Oil Bulk	15,000	12,000
182	Nazmul Store-Aramnagar-Jamalpur.	Oil Bulk	9,000	16,000
183	Nazrul Store-Bania Bazar-Jamalpur	Oil Bulk	25,000	-
184	Nuruzzaman Store- Mests Mor-Jamalpur	Oil Bulk	13,000	10,000
185	Rafin Enterprise-Shehata Itvata-Malanda.	Oil Bulk	15,000	10,000
186	Rafiqul Store-Milon Bazar-Mothergonj.	Oil Bulk	12,000	14,500
187	Rahat Store-Vapki Bazar-Malanda.	Oil Bulk	-	17,000
188	Rasel Store-Gugumari-Mothergonj.	Oil Bulk	18,000	9,000
189	Rezaul Karim-Mirzapur-Madarganj	Oil Bulk	11,000	-
190	Rezaul Karim Store-Tubewel Mor-Jamalpur	Oil Bulk	-	17,000
191	Rohul Amin Store-Tatuliya Bazar-Jamalpur.	Oil Bulk	16,000	27,000
192	Rouf Store-Balijury Bazar-Madarganj	Oil Bulk	18,000	-
193	Saidur Store-Jamalpur.	Oil Bulk	12,000	-
194	Saleha Store_ Matherganj, Jamalpur	Oil Bulk	12,000	33,000
195	Salim Store-Hazra Bari Bazar-Malanda.	Oil Bulk	18,000	14,000
196	Shahin Store-Malanda-Jamalpur	Oil Bulk	12,000	16,000
197	Shohag Master Store-Charpolisha Bazar-Malanda.	Oil Bulk	18,000	12,000
198	Sraban Enterprise-Kenduya Kalibari-Jamalpur	Oil Bulk	16,000	11,500
199	Sree Ramesh Dada-Balijuri Bazar-Malanda.	Oil Bulk	5,000	8,000
200	Abu Raihan Store-Karapara-Sherpur.	Oil Bulk	6,200	-
201	Anika Anjum Traders-Baromari Bazr-Nonni	Oil Bulk	3,500	-
202	Prodip Store-Sheripara-Sherpur.	Oil Bulk	19,500	-
203	Rafique Store-Soigori Para-Sherpur.	Oil Bulk	5,200	-
204	Rana Store-Sheripara-Sherpur	Oil Bulk	2,500	-
205	Renuara Store-Sherpur	Oil Bulk	23,500	-
206	Saiful Store-Ambagan Bazar-Nonni.	Oil Bulk	9,500	-
207	Shakib & Brothers-Kodomtoly-Nonni.	Oil Bulk	12,000	-
208	Shuvo Store-Puraton Opda-Jamalpur.	Oil Bulk	20,000	-
209	Sumon Store-Dopakura Bazar-Nonni.	Oil Bulk	300	-
210	Vai Vai Store-Fakirgonj Bazar-Sherpur	Oil Bulk	10,000	-
211	Abdul Kader Store-Nandir Bazar-Sherpur	Oil Bulk	2,100	12,200
212	Afaj Store-Longgarpara Bazar-Sribordi.	Oil Bulk	-	11,000
213	Aklas Store-Mazpara Bazar-Sherpur	Oil Bulk	16,200	9,000
214	Akter Store-Akhari Bazar-Sherpur.	Oil Bulk	-	9,000
215	Ananda Store-Jamtoli-Kusumhati	Oil Bulk	11,000	12,000
216	Aynol Store-Kusomhati Bazar-Sherpur	Oil Bulk	2,000	18,000
217	Azahar Store-Chitolia Bazar-Sherpur.	Oil Bulk	8,300	12,000
218	Aziz Store-Banger Mor-Sherpur	Oil Bulk	-	15,000
219	Babu Store-Chargojaria-Sherpur.	Oil Bulk	500	11,000
220	Badsha Store-Busstand-Kamarchar Road-Sherpur	Oil Bulk	-	11,000
221	Barak Store-Busstand Kamarchar Road_Sherpur	Oil Bulk	28,000	31,000
222	Faruk Enterprise-Nandir Bazar-Sherpur	Oil Bulk	-	4,000
223	Haque Store-Elsha Bazar-Sherpur	Oil Bulk	6,200	6,000
224	Haraz Store-Sherpur	Oil Bulk	-	3,000

225	Jakaria Store-Kandapara-Sherpur.	Oil Bulk	9,000	9,800
226	Lima Traders-Sherighat-Sherpur	Oil Bulk	6,000	20,000
227	Liton Enterprise-Pouroshaba Gate-Sherpur.	Oil Bulk	5,000	10,000
228	Lutu Store-Tatalpur-Sherpur.	Oil Bulk	-	14,000
229	Maa Store-Losmonpur-Sherpur	Oil Bulk	2,600	14,000
230	Mashruba Enterprise-Kusomhati Bazar-Sherpur	Oil Bulk	3,000	17,000
231	Ma Store-Bagbari-Sherpur.	Oil Bulk	6,500	15,000
232	Ma Store-Choytonkhila-Sherpur.	Oil Bulk	11,650	14,000
233	Maya Store-Sribordi	Oil Bulk	16,500	40,000
234	Mim Cosmetics-Mazpara Bazar-Sherpur	Oil Bulk	11,000	20,000
235	Mustakim Store-Digharpar-Sherpur	Oil Bulk	-	2,000
236	Nahid Enterprise-Ananda Bazar-Sherpur	Oil Bulk	12,500	5,000
237	Rafi Store-Munchirchar Bazar-Sherpur	Oil Bulk	900	16,500
238	Rahim Store-Mazpara Bazar-Sherpur	Oil Bulk	14,500	-
239	Rahim Store-Nandir Bazar (Middle Bazar)-Sherpur	Oil Bulk	10,500	3,800
240	Rana Store-Ranigoy-Nalitabari	Oil Bulk	-	10,000
241	Ruli Store-Sheikh Hati Bazar-Sherpur	Oil Bulk	18,000	20,000
242	Saiful Enterprise-Baromari-Sherpur.	Oil Bulk	-	13,000
243	Shakhaout Store-Doripara-Sherpur.	Oil Bulk	-	13,000
244	Shofiqul Store-Gazirkhamar Bazar-Sherpur.	Oil Bulk	-	20,000
245	Shohag Store-Baromari Bazar-Sherpur	Oil Bulk	500	9,000
246	Shohidul Store-Chandrapara Bazar-Sherpur	Oil Bulk	-	5,000
247	Shuvo Hotel-Mazpara Bazar-Sherpur	Oil Bulk	6,000	17,000
248	Siam Store-Busstand-Sherpur	Oil Bulk	14,500	14,000
249	SMS Store-Kararpara Bazar-Sherpur.	Oil Bulk	17,500	10,000
250	Sourob Store-Pakuria Bazar-Sherpur.	Oil Bulk	14,000	13,000
251	Tasir Store-Amtoli Bazar-Sherpur	Oil Bulk	18,000	12,000
252	Vai Bon Store-Brammaputra Bridge-Sherpur	Oil Bulk	500	22,000
253	Vai Vai Traders-Lakkhirchar-Sherpur.	Oil Bulk	500	7,500
254	Zisan Store-Ostimtola Mor-Sherpur	Oil Bulk	1,000	11,000
255	Abbas Ali-Sharisabari	Oil Bulk	190,870	125,440
256	Aklima Khaton-Chakbazar-Sherpur	Oil Bulk	1,530,000	765,000
257	Ali & Sons-Liakot Commissioner-Jamalpur	Oil Bulk	7,960	10,500
258	Amio Bala Pal-Mymensingh	Oil Bulk	1,200,006	1,200,006
259	Ashraf Bhai-Jamalpur	Oil Bulk	4,605,864	8,605,864
260	Ashraful-Fulpur	Oil Bulk	-	207,160
261	Atiqur Rahman Sana Sayed-Oil	Oil Bulk	1,843,136	3,154,157
262	Azit Shaha-Kishorganj	Oil Bulk	1,007,800	-
263	Bengal Oil Mill-Muktagasa	Oil Bulk	130,245	-
264	B K Traders-Bidhan Babu-Mymensingh	Oil Bulk	2,094,137	2,991,987
265	Chan Tara Oil Mill-Hossainpur	Oil Bulk	1,325,190	-
266	Elias-Spondon Oil-Sherpur	Oil Bulk	72,586	97,986
267	Faruk Hossain-Atharabari	Oil Bulk	2,459,088	8,000
268	Free Sample	Oil Bulk	148,373	244,407
269	Janani Oil Mill-Sirajul-Melanda	Oil Bulk	285,680	611,080
270	Jony Oil Mill-Bishawjit-Kishorganj	Oil Bulk	1,965,193	1,099,983

271	Kajol Oil Mill-Hossainpur-Kishorganj	Oil Bulk	1,426,460	-
272	Khan Oil Mill-Muktagasa	Oil Bulk	1,397,388	-
273	Kolimuddin-Atharabari	Oil Bulk	3,418,286	778,190
274	Kusuma Oil Mill-Netrokona	Oil Bulk	1,260,805	-
275	Maa Oil Mill-Shamol Madak.Shamganj Kalibari	Oil Bulk	2,020	4,060
276	Manik- Oil Party_ Tangail	Oil Bulk	-	140
277	Matri Oil Mill-Kishorganj	Oil Bulk	155,017	146,690
278	Matri Oil Mill-Mymensingh	Oil Bulk	289,844	615,324
279	Milon Bala Pal--Mymensingh	Oil Bulk	1,642,370	2,100,570
280	Minto & Sons-Sherpur	Oil Bulk	740,530	372,930
281	Modina Trading-Pervez-College More-Sherpur	Oil Bulk	8,420	11,000
282	Mondal Enterprise-Jamalpur	Oil Bulk	-	20,000
283	Monshi Traders-Chapai	Oil Bulk	164,550	190,000
284	Nargis Enterprise-Nokla	Oil Bulk	2,839,931	1,791,829
285	Noor Hossain Oil Mill-Nalitabari	Oil Bulk	15,000	-
286	Padma Oil Mill-B.Barua	Oil Bulk	15,435	14,400
287	Popular Oil Mill(Elias)	Oil Bulk	2,038,720	1,648,745
288	Priya Enterprise-C/o Sumon Saha-Savar	Oil Bulk	1,845,610	2,737,940
289	Progati Oil Mill-Debesh-Mymensingh	Oil Bulk	2,209,425	501,100
290	Pubali Oil Mill-Sojol-Sherpur	Oil Bulk	549,865	375,690
291	Raja Oil Mill_ Sherpur	Oil Bulk	196,005	65,320
292	Ratna Oil Mill-Netrokona	Oil Bulk	610,935	600,000
293	Rupali Oil Mill-Madhupur	Oil Bulk	2,500	5,000
294	Saha Traders-Malanda-Oil Party	Oil Bulk	185,765	590,576
295	Salim Traders- Sharisa Bari	Oil Bulk	2,440	1,240
296	Sarkar Oil Mill-Shamganj-Netrokona	Oil Bulk	1,262,640	-
297	Shafiqul-Sharisha Bari	Oil Bulk	59,220	-
298	Shahi Vander-Nayani Bazar	Oil Bulk	248,978	-
299	Shehab Oil Mill-Obaidullah-Tarakanda	Oil Bulk	2,309,560	30,955
300	Shohag Oil Mill- Sribordi	Oil Bulk	329,650	-
301	Shohidul-Nandail	Oil Bulk	22,796	25,336
302	Siddik Oil Mill-Nalitabari-Sherpur	Oil Bulk	142,280	137,695
303	Sikder Oil Mill-Salim-Netrokona	Oil Bulk	348,007	362,587
304	Sobhan Oil Mill_ Sribordi	Oil Bulk	1,408,125	131,310
305	Sumon Oil Mill-Azahar-Somvoganj	Oil Bulk	2,581,936	2,699,989
306	Suroj Ali-Sorisabari	Oil Bulk	686,155	138,190
307	Vai Vai Oil Mill-Mymensingh	Oil Bulk	7,034	12,904
308	Zillu-Jamalpur	Oil Bulk	146,996	-
309	Raja Enterprise-Jute Bag Party-Somvoganj	Oil Bulk	814,500	241,500
310	Saiful Islam-Belal-Spent Earth-Shepur	Oil Bulk	357,193	70,798
311	Dr. Khorshed Alam- Ctg.	Oil Bottle	8,400	-
312	Alam Store-Ctg	Oil Bottle	968,992	-
313	Apon Traders-Gouripur-Comilla	Oil Bottle	205,380	100,000
314	Famous Super Shop & Home Service-Feni	Oil Bottle	200,405	117,160
315	Mohammad Distribution-Ctg.	Oil Bottle	628,746	-
316	Mr. Abdul Halim RM (Chittogong Depo)	Oil Bottle	4,685,724	6,213,590

317	Mukta Enterprise-Cox's Bazar	Oil Bottle	266,186	-
318	S. Hoque & Son's-Halishahar	Oil Bottle	57,776	-
319	Sujan Enterprise - Noakhali	Oil Bottle	478,826	88,700
320	Alamgir & Brothers- Rajendrapur	Oil Bottle	38,301	-
321	A.R. Enterprise-Laksham	Oil Bottle	138,720	-
322	Atik Jisan Enterprise-Saver	Oil Bottle	30,000	-
323	Awal Store-Norshingdi	Oil Bottle	260,360	-
324	Bhaiya Traders-Haziganj	Oil Bottle	63,885	-
325	Jalil Distribution-Baridhara	Oil Bottle	1,920,226	-
326	Jashim Store-Feni	Oil Bottle	317,127	-
327	King Fisher- Md.Pur	Oil Bottle	1,083,288	-
328	Mahid Enterprise-Noakhali	Oil Bottle	35,344	-
329	Meheraj Enterprise-Gazipur	Oil Bottle	386,382	-
330	M.S. Trading-Kawran Bazar	Oil Bottle	38,500	-
331	Padma Media Center-Comilla	Oil Bottle	230,470	-
332	Paragon Trade International-Joarshahara	Oil Bottle	1,789,847	-
333	Rohamat Traders-Noakhali	Oil Bottle	167,892	-
334	Romi Traders-Shampur	Oil Bottle	1,360,600	-
335	Ropum Traders-Modunpur	Oil Bottle	68	-
336	Shetol Store-Chandpur	Oil Bottle	313,444	-
337	Sobhohanallah Enterprise-Luxmipur	Oil Bottle	472,047	-
338	S.T. Departmental Store	Oil Bottle	19,000	-
339	Taseen Enterprise-Malibag	Oil Bottle	2,576,730	-
340	Agroni Bank Limited-Dhaka	Oil Bottle	35,746	-
341	Bikash Adhikari-TSO	Oil Bottle	137,126	-
342	General Pharmaceuticals Ltd.	Oil Bottle	23,045	-
343	Iskcon-Dhaka	Oil Bottle	18,000	-
344	Janata Bank Limited.-Dhaka	Oil Bottle	9,848	-
345	Marcantile Bank Limited-Dilkusha	Oil Bottle	20,857	-
346	Midland Bank Ltd	Oil Bottle	44,600	-
347	Rupali Bank Ltd	Oil Bottle	12,600	-
348	Veritas Pharmaceuticats Ltd	Oil Bottle	219,460	-
349	Beximco Central Canteen.	Oil Bottle	23,446	-
350	Beximco Officer Staff	Oil Bottle	19,424	-
351	Big Bazar Super Shop	Oil Bottle	16,538	-
352	Comfort Sky Restaurant	Oil Bottle	400	-
353	Eight Eleven-Banashree	Oil Bottle	13,878	-
354	JR'S Groceries-Dhaka	Oil Bottle	31,112	-
355	3s,Spondon-Dhaka	Oil Bottle	24,650	16,452
356	Abu Bakar Siddique-Marketing Officer	Oil Bottle	19,128	45,084
357	ACI Logistics Limited-Tejgoan-Dhaka	Oil Bottle	1,769,789	2,523,735
358	ACI Logistics Ltd. (Chittagong)	Oil Bottle	117,448	-
359	AHM Trading-Barishal	Oil Bottle	14,054	26,594
360	Al-Asmaul Alam-Spondon MO	Oil Bottle	-	471,535
361	Alfah Enterprise-Jamalpur	Oil Bottle	461,872	1,084,525
362	Almas General Store-Gulshan	Oil Bottle	8,262	2,934

363	Almas Super Shop-Dhanmondi	Oil Bottle	-	13,518
364	Amana Super Products (Pvt.) Ltd. Uttara	Oil Bottle	157,004	143,766
365	Amantran	Oil Bottle	-	1,920
366	Anondo Bazaar-	Oil Bottle	21,168	11,736
367	Anurag-Shamoli	Oil Bottle	48,188	58,188
368	A.R.Super Shop	Oil Bottle	42,948	13,518
369	Badal Bashak	Oil Bottle	15,876	31,356
370	Bangla Bazaar-Md.Pur	Oil Bottle	44,638	45,270
371	Bangladesh Trade Organization -Feni	Oil Bottle	-	260
372	Best Buy Super Shop_Nikung-2	Oil Bottle	7,153	14,853
373	Bhagyakul General Store-Dhaka	Oil Bottle	25,865	11,735
374	Capricorn's World-Dhaka	Oil Bottle	17,530	7,680
375	Careefamily-Mirpur & Md. Pur	Oil Bottle	745,113	246,617
376	City Garden-Mirpur	Oil Bottle	27,250	8,800
377	City Mahal-Mirpur	Oil Bottle	52,800	8,800
378	City Park-Md.Pur	Oil Bottle	30,800	17,600
379	City Shopping Mall Pvt. Ltd-Mirpur-10	Oil Bottle	4,978	7,518
380	Consumer Mega Shop-Kazipara-Mirpur	Oil Bottle	74,786	97,888
381	C.R.P.	Oil Bottle	104,800	-
382	CSD Bangladesh-Dhaka Cantonment	Oil Bottle	655,596	179,191
383	Daily Super Shop-Shewrapara	Oil Bottle	168,210	23,329
384	Datta Traders-Bogra	Oil Bottle	154,520	279,920
385	Dedar Super Shop-Gulshan-2	Oil Bottle	55,218	18,234
386	Deebaf Super Shop-Dhaka	Oil Bottle	22,802	34,836
387	Depok & Brothers-Mymensingh	Oil Bottle	1,139,565	554,265
388	Deshi Super Shop & Pharma	Oil Bottle	60,354	14,148
389	Dhali Super Store-Gulshan-2	Oil Bottle	106,748	132,088
390	Dosa House-Dhaka	Oil Bottle	-	1,920
391	Fakruddin Biryani & Kabab	Oil Bottle	17,600	-
392	Fakruddin Foods Ltd.	Oil Bottle	20,820	41,340
393	Family Bazer-Mirpur	Oil Bottle	24,872	5,868
394	Family Center Shopping Mall-Mirpur	Oil Bottle	5,366	7,720
395	Family Fair Maga Shop-Gazipur	Oil Bottle	46,692	10,584
396	Family Mart-Uttara	Oil Bottle	15,586	31,066
397	Family Need Ltd.-Uttara	Oil Bottle	62,808	27,282
398	Four Star Traders-Uzzal-Adamdighi	Oil Bottle	12,380	14,920
399	Fried Hut-Bashundhara	Oil Bottle	-	1,920
400	Genius Shopping Center Ltd.	Oil Bottle	71,961	26,515
401	G-Mart Super Shop-Mirpur-1	Oil Bottle	82,374	137,840
402	Green Arrow-Savar	Oil Bottle	1,326,561	1,206,864
403	Green Kitchen Thi & Mini Restaurent-Dhaka	Oil Bottle	240	26,000
404	Haat Bazar-Dhanmondi	Oil Bottle	72,332	65,606
405	Haque Store-Rupnagar-Mirpur-10	Oil Bottle	39,074	59,074
406	Holistic Medical Center-Panthopath	Oil Bottle	131,357	108,211
407	Hoque Bread & Food Plaza-Md.Pur	Oil Bottle	3,070	7,650
408	Hoque Mart.	Oil Bottle	22,806	-

409	Humaira Enterprise-Jessore	Oil Bottle	67,811	73,263
410	Ibn Sina Hospital-Dhaka	Oil Bottle	96,720	42,660
411	Islami Bank Limited	Oil Bottle	9,600	-
412	Kabir Traders-Chadpur	Oil Bottle	-	320
413	KB Maga Shop-Basundhara	Oil Bottle	30,127	15,876
414	Khamar Bari Krishi Office.	Oil Bottle	26,640	-
415	King Fisher-Dhaka	Oil Bottle	1,882,776	2,939,976
416	Kings Trading-Kakrail	Oil Bottle	1,414,572	1,510,502
417	Kiosk-Dhanmondi	Oil Bottle	15,300	25,254
418	K.K. Enterprise-B.Barua	Oil Bottle	591,434	384,010
419	Krishibid Bazar-Dhaka	Oil Bottle	152,262	24,102
420	Labaid Cardiac Hospital-Dhaka	Oil Bottle	38,160	-
421	Levender-Gulshan-2	Oil Bottle	-	57,090
422	Ma Hardware Store-Kustia	Oil Bottle	-	400
423	Mahfuzul Islam-Marketing Officer	Oil Bottle	20,625	31,041
424	Mahin Traders-Dhaka	Oil Bottle	918,246	2,112,948
425	Meena Bazar-Dkaha.	Oil Bottle	831,343	-
426	Megh Mala Super Shop--,Mirpur	Oil Bottle	22,632	5,880
427	Mehedi Mart Super Shop.	Oil Bottle	173,564	-
428	Metro Super Shop-Dhaka	Oil Bottle	-	2,716
429	Mini Mall Super Shop-Dhaka	Oil Bottle	21,168	12,366
430	Moina General Store-Dhaka	Oil Bottle	14,264	16,804
431	Mr. Shihab Uddin Chowdhury-Institute Sales Officer	Oil Bottle	9,200	2,336
432	Mubina Enterprise-Banasri	Oil Bottle	-	569,731
433	Nafisa Traders-Siddirganj-N.Ganj	Oil Bottle	1,250,885	190,159
434	Nandan Mega Shop	Oil Bottle	58,344	-
435	Nandonik Bazar	Oil Bottle	105,569	14,733
436	Nandon Mega Shop-Uttara	Oil Bottle	21,001	63,504
437	Needs Departmental Store-Dhaka	Oil Bottle	14,669	16,451
438	Nioti Store-Noakhali	Oil Bottle	-	2,340
439	Non-Stop Mega Shop-Bashundhara Road	Oil Bottle	43,614	36,606
440	NTV	Oil Bottle	9,600	-
441	Nur Super Shop	Oil Bottle	62,900	-
442	Onno Kishu Online Shop	Oil Bottle	23,000	-
443	Orleans Inc. -(Pick&Pay)	Oil Bottle	23,516	5,135
444	Pan Traders-Uttara	Oil Bottle	1,232,259	1,418,277
445	Pick & Pay Super Market-Dohs-Baridhara	Oil Bottle	30,790	34,864
446	Prema Enterprise-Sherpur	Oil Bottle	597,480	771,426
447	Prince Bazar-Mirpur	Oil Bottle	1,516,160	820,696
448	Proshika (N.G.O)	Oil Bottle	70,200	-
449	Rahimafrooz Superstores Ltd. (Agora), CTG	Oil Bottle	213,976	37,808
450	Rahimafrooz Superstores Ltd. (Agora), Dhaka	Oil Bottle	1,920,549	563,897
451	Rayhan Telecom-Cox's Bazar	Oil Bottle	161,804	211,804
452	Romi Traders-Shampur-Dhaka	Oil Bottle	-	139,000
453	Saad Musa City Center-Kuril	Oil Bottle	179,046	77,080
454	Sadai Pati Super Shop-Murpur	Oil Bottle	24,849	13,518

455	Sardar Enterprise-Comilla	Oil Bottle	-	608
456	Shagar Enterprise-Comilla	Oil Bottle	696,665	79,700
457	Shodai-Nikunja-1	Oil Bottle	2,198	9,616
458	Shohag Enterprise-Sylhet	Oil Bottle	376,512	401,932
459	Shop & Save-Uttara	Oil Bottle	103,337	56,649
460	Shureed Cofee & Fast-Food-Narayangong	Oil Bottle	29,500	-
461	Sibli Agency-N.Ganj	Oil Bottle	-	51,120
462	S.K. Choudhury and Sons-Comilla	Oil Bottle	14,536	29,956
463	South Point School & College-Dhaka	Oil Bottle	33,870	49,350
464	S S Mart Limited	Oil Bottle	18,054	33,534
465	Starco Trade International-Karwan Bazar	Oil Bottle	119,500	-
466	Taco Bell-Bashundhara City	Oil Bottle	-	21,120
467	Testy Agro Products Ltd-Ctg.	Oil Bottle	204,042	358,862
468	Tokyo Super Shop-Uttara	Oil Bottle	28,818	35,838
469	United Hospital Ltd, Dhaka.	Oil Bottle	452,950	210,000
470	Utac-Kishorganj	Oil Bottle	149,188	251,692
471	UTI Daily Needs-Gulshan-1	Oil Bottle	14,886	-
472	Voggya Panno Somobay Somiti-Motijhil	Oil Bottle	20,412	11,432
473	Welcome Super Shop-Shamoli-Dhaka	Oil Bottle	49,009	64,489
474	Western Bazar-Mirpur	Oil Bottle	77,176	28,818
475	Yanti Chinese & Thai Restaurant	Oil Bottle	5,600	-
476	Zaruriah Super Shop	Oil Bottle	10,584	-
477	Alauddin Enterprise-Shaintinagar	Oil Bottle	653,060	1,002,060
478	Azam Mohammad Denny-AM-Sylhet	Oil Bottle	2,463,308	-
479	Barishal Store-Dhaka	Oil Bottle	798,116	1,082,366
480	Bashundhara City Development Ltd.Mass-01	Oil Bottle	26,500	7,360
481	Bashundhara-Officer & Staff	Oil Bottle	48,595	11,960
482	Business View-Tongi-Gazipur	Oil Bottle	33,710	-
483	Dewan Tradars- Keraniganj	Oil Bottle	263,672	149,240
484	Friends Cable Network-Mirpur	Oil Bottle	1,896,012	941,404
485	Gaucia Traders-Munshiganj	Oil Bottle	359,960	-
486	Hazi Ayub Ali Enterprise-New-Market	Oil Bottle	2,847,305	2,213,545
487	Jalil Distribution-Dhaka	Oil Bottle	-	1,092,596
488	Mahfuza Trading-Khilgaon	Oil Bottle	2,431,368	-
489	M M Trading-Uttara	Oil Bottle	2,055,005	-
490	M/s Afaz Uddin Traders	Oil Bottle	159,200	-
491	M/S Alamgir & Brothers	Oil Bottle	177,540	332,240
492	M/S Atik Jisan Enterprise	Oil Bottle	54,520	99,720
493	M/S Rafiq Traders	Oil Bottle	31,900	61,480
494	Nazumi Enterprise	Oil Bottle	-	42,600
495	Nil Sagor-Nilphamari	Oil Bottle	4,099,271	5,896,809
496	Paragon Trade International, -,Dhaka	Oil Bottle	-	1,203,940
497	Police Line- Jamalpur	Oil Bottle	362,340	2,056,890
498	Popular Medical College Hospital	Oil Bottle	36,960	19,200
499	Risa Distrubution-Pallabi	Oil Bottle	3,028,818	960,240
500	Rup Sagur Cosmetics- Madhupur	Oil Bottle	-	18,244

501	Sales Temporary (By Office Staff)	Oil Bottle	24,010	10,903
502	S S Enterprise-Karanijong	Oil Bottle	631,330	313,440
503	Unimart	Oil Bottle	309,349	64,667
504	Akter Store-Doripara-Sherpur	Oil Bottle	14,000	-
505	Al Amin Store-Baromari-Nonni	Oil Bottle	26,500	-
506	Alo Enterprise-Jamtoli-Sherpur	Oil Bottle	3,000	-
507	Aminul Store-Nonni Bazar.	Oil Bottle	8,000	-
508	Azom Store-Baromari Bazar-Nonni	Oil Bottle	8,000	-
509	Bithi Store-Notun Bazar-Boksigonj	Oil Bottle	15,000	-
510	Bodiuzzaman Store-Batkuchi Baromari-Nonni	Oil Bottle	7,000	-
511	Center Point -Singpara-Sherpur	Oil Bottle	9,000	-
512	Doyal Baba Enterprise-Tinani Bazar	Oil Bottle	16,500	-
513	Fazlu Store-Jhenaigathi	Oil Bottle	10,000	-
514	Jahir Store-Jhenaigathi .	Oil Bottle	15,000	-
515	Mamun Enterprise-Goruhati-Sherpur	Oil Bottle	8,800	-
516	Mannan Departmental Store-Sherpur	Oil Bottle	15,000	-
517	Member Store-Sherighat-Sherpur	Oil Bottle	23,000	-
518	Mohin Store-Chapatoly-Sherpur	Oil Bottle	14,800	-
519	Mohona Store-Gouripur-Sherpur	Oil Bottle	18,000	-
520	Monir Store- Nonni Bazar-Nalitabari	Oil Bottle	13,500	-
521	Monir Store-Sheripara-Sherpur	Oil Bottle	3,500	-
522	Monowar Store-Jhenigathi	Oil Bottle	18,000	-
523	Mostafa Store-Nondir Bazar-Sherpur.	Oil Bottle	16,000	-
524	Nazmul Store-Ananda Bazar-Sherpur	Oil Bottle	11,000	-
525	Noor Hossain Store-Sherpur	Oil Bottle	15,300	-
526	Osman Store-Kamarpara-Sherpur	Oil Bottle	32,000	-
527	Piyash Oil Store-Tinani Bazar-Nalitabari	Oil Bottle	1,500	-
528	Rustom Store-Batkuchi Bazar-Nonni	Oil Bottle	1,500	-
529	Salatun Store-Notun Bazar-Boksigonj	Oil Bottle	17,000	-
530	Salim Enterprise-Ranigoy-Nalitabari	Oil Bottle	11,000	-
531	Satota Store-Tinani Bazar.Nalitabari	Oil Bottle	500	-
532	Shahjahan Store-Jhenaigathi	Oil Bottle	2,000	-
533	Shahjahan Store-Newmarket-Sherpur	Oil Bottle	6,300	-
534	Shakil Enterprise-Sheripara-Sherpur	Oil Bottle	18,000	-
535	Suroj Enterprise-Bottoli Tinani Bazar	Oil Bottle	12,500	-
536	Trionta Store-Madharpur-Sherpur	Oil Bottle	9,000	-
537	Vai Bon Store-Baromari Tulsirchar-Sherpur	Oil Bottle	17,000	-
538	Ziyad Enterprise-Sheripara-Sherpur	Oil Bottle	18,000	-
539	Hotel Pasrasta-Pasrasta-Jamalpur	Oil Bottle	8,000	-
540	Abdul Matin Talukdar-SR-Tangail	Oil Bottle	282,030	-
541	Ali Reza-Kustia	Oil Bottle	744,000	-
542	Armed Police Battalion-Muktagasa	Oil Bottle	295,200	550,000
543	Hossain Traders-Police Line-Comila	Oil Bottle	161,008	-
544	Joy Bijoy Traders-Netrokona	Oil Bottle	212,700	-
545	J S Enterprise-Nalitabari	Oil Bottle	66,114	-
546	Kamal Brothers-Sylhet	Oil Bottle	-	1,766,856

547	New Alo Ghar-Spondon Dlr-Rangpur	Oil Bottle	218,714	373,514
548	Nurul Islam-Police Line-Jamalpur	Oil Bottle	275,000	-
549	Police Line-Noakhali	Oil Bottle	480,920	-
550	Rabbani Enterprise-Bokhsiganj	Oil Bottle	256,590	-
551	S.A. Enterprise-Tangail	Oil Bottle	826,187	-
552	Shohidul Islam-Kishorgonj	Oil Bottle	656,418	-
553	Shohidul Islam-TSO-Kishorgonj	Oil Bottle	445,460	-
554	Zia Jony Enterprise-Bhairob	Oil Bottle	18,861	-
555	Abdullah-TMO-Khulna	Oil Bottle	20,281	-
556	Abdur Razzak-TSO-Bagerhat	Oil Bottle	51,705	-
557	Antony Saha-SR-Gopalgong	Oil Bottle	30,002	-
558	Bappa Store-Gopalganj	Oil Bottle	95,258	101,998
559	Bhai Bhai Store-Jhenaidah-Khulna	Oil Bottle	135,665	85,128
560	Bismillah Store- Sathkhira	Oil Bottle	50,856	-
561	Impals Trade Link-Mongla	Oil Bottle	150,756	59,280
562	Ismail Hossain-TSO-Jhinaidha	Oil Bottle	7,620	-
563	Jahangir Alam -SR -Shatkhira	Oil Bottle	19,408	-
564	Jahangir- SR-Khulna	Oil Bottle	20,067	-
565	Jamal & Brothers-Jessore	Oil Bottle	-	24,488
566	Jaman & Brothers-Jessore	Oil Bottle	56,478	-
567	Kamruzzan -TSO-Jessore	Oil Bottle	11,405	-
568	Maa Store-Magura	Oil Bottle	88,516	2,456
569	Makka Modina Enterprise-Khulna	Oil Bottle	-	-
570	Mr. Rahim RM Khulna (Total Sales)	Oil Bottle	682,698	827,109
571	M/s Monira Enterprise	Oil Bottle	20,930	-
572	M/s Nitay Gour Agency-Jessore, Noapara	Oil Bottle	179,780	192,500
573	M/S Shabuddin Enterprise-BagerHat	Oil Bottle	53,840	151,360
574	Munni-BP-Khulna	Oil Bottle	9,610	-
575	Rafiqul Islam-SR-Chuadanga	Oil Bottle	3,449	-
576	Rafiur Rahman-Depo-Inch-Khulna	Oil Bottle	30,497	-
577	Raisa Enterprise--, Barishal	Oil Bottle	242,360	-
578	Shimul Kumar Sen-AM-Khulna	Oil Bottle	95,380	-
579	Sumaia Akter-BP-Khulna	Oil Bottle	1,000	-
580	Syed Mamun-AM-Khulna	Oil Bottle	126,513	-
581	Yousuf Ali-TSO-Khulan	Oil Bottle	46,432	-
Total			383,885,328	243,780,150



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF ADVANCE AGAINST RICE BRAN PURCHASE

As At 30 June, 2014

Annexure: F

Sl. No.	Name of the Customer	Amount In Taka	
		30-Jun-14	30-Jun-13
1	Alfah Enterprise-Jamalpur	1,102,756	-
2	Al-Muin Enterprise-Ghatail	612,755	-
3	Amran Enterprise-Sherpur	3,710,586	-
4	Anwar Enterprise-Dhakolhati-Sherpur	8,967,378	6,526,747
5	Arafat Enterprise-Jamalpur	3,966,128	-
6	Apurba Das-Mymensingh	357,050	-
7	Azad Enterprise-Comilla	4,052,732	5,524,981
8	Emam Hasan Enterprise-Sherpur	470,000	-
9	Emran Enterprise-Jamalpur	4,985,143	4,983,407
10	Enaa Enterprise-Sherpur	146,059	-
11	Hasan Enterprise-Sherpur	958,479	-
12	Islam Enterprise-Asuganj-B.Barua	2,897,204	5,018,926
13	Jabbar Rice Mill-Sherpur	3,000,000	-
14	Lipi Enterprise-Jamalpur	907,787	-
15	Ma Babar Ashirbad Enterprise-Kalihati	1,577,622	4,270,080
16	Mim Enterprise-Sherpur	900,000	-
17	Motin & Brothers-Hobiganj-Sylhet	8,365,026	4,743,254
18	New Hasib Auto Rice Mill-Haluaghat	358,328	-
19	Orna Enterprise-Sherpur	500,000	-
20	Rezwan-Sherpur	-	1,011,084
21	Ruman Rice Mill-Jamalpur	3,124,857	4,594,104
22	Shafi Trade International- Sherpur	8,739,800	-
23	S. B. Traders	1,301,245	-
24	Saiful Traders-Bhairab	4,592,734	7,472,309
25	Salim Enterprise-Sherpur	879,310	-
26	Shumi Enterprise-Dhaka	-	4,352,766
27	Syed Murad-Jamalpur	-	2,192,659
	Total	66,472,979	50,690,317



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF TRADE CREDITORS

As At 30 June, 2014

Annexure: G(i)

Particulars	Amount In Taka	
	30.06.2014	30.06.2013
Anjali Traders-Noakhali	-	712,597
Anjuara Enterprise-Sherpur	280,968	-
Azad Chemical Company	85,565	85,565
Bablu Matsu Khamar-Jamalpur	112,000	-
Emam Hasan Enterprise-Sherpur	-	419,818
Green Oil and Poultry Feed-Rongpur	946,880	-
Hasan Enterprise-Sherpur	-	1,293,353
Hasna Traders-Sherpur	663,033	992,575
Jabbar Rice Mill-Sherpur	-	733,854
Kazi Enterprise-Islampur-Jamalpur	-	161,520
Kazi Traders-Bazitpur-Kishorganj	-	40,810
Loknath Traders--Sherpur	253,020	954,973
M.K Traders-Jessore	15,310	15,310
Mahim Rice Mill-Jamalpur	-	436,095
Mim Enterprise-Sherpur	-	4,166
Monohor-Jamalpur	592,132	-
Nirob Traders-Kalihati	354,213	-
Nitish Chandra Traders-Sylhat	362,115	-
Orna Enterprise-Sherpur	-	1,171,950
Rafique Enterprise-Sherpur	673,647	-
S. B. Trading-Sherpur	-	15,448
Salim Enterprise-Sherpur	-	1,528,331
Shaha Rice and Flour Mill-Sherpur	230,496	2,082,525
Shithi Enterprise-Grida Narayanpur	266,387	512,239
Susil Chandra Shaha-Kalihati-Tangail	125,830	5,396
Tani Enterprise-Jamalpur	257,973	-
Yasin Enterprise-Comilla	56,962	-
Zia Jony Enterprise-Sherpur	129,477	1,410,305
Total	5,406,008	12,576,830



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF ADVANCE AGAINST SALES

As At 30 June, 2014

Annexure: G(ii)

Particulars	Amount In Taka	
	30.06.2014	30.06.2013
Alo Traders-Joydebpur	774	774
Barishal Store-Kawran Bazar	58,940	-
CID Police-Dhaka	8,108	-
Ferdous-Kamlapur	79,460	-
Levender-Gulshan-02	9,925	10,663
Majumder Oil Industries-Bogra	1,962	-
Mubina Enterprise-Banasri	87	-
Nandan Mega Shop	-	22,664
New Shahjalal Rice Agency-Nitaiganj	19,100	-
Nipun Traders-Comilla	260	260
Nirala Matsua Khamar-Mymensingh	44,563	-
Rafiq Traders- Kishoregonj	41,480	-
Rozina Soap Factory-Bhairob	25,600	-
Sarkar Oil Mill-Shamganj-Netrokona	12,020	-
Sarwar M. O -Jamalpur	42,000	-
Saha Traders-Malanda	2,422	-
Shahi Vander-Nayani Bazar	-	228,027
Sujon Miah- Valuka	-	400,735
Swapon-Jamalpur	40,699	-
Titu-Jamalpur	6,070	-
Total	393,470	663,123



EMERALD OIL INDUSTRIES LIMITED
SCHEDULE OF BILLS & OTHERS PAYABLE

As At 30 June, 2014

Annexure: G(iii)

Particulars	Amount In Taka	
	30.06.2014	30.06.2013
AGI Printing & Packing Ltd.	72,451	-
Bidyut Relation-Jamalpur.	-	50,821
Bismilla Kowta Karkhana	571,929	-
Dulal-Jamalpur	-	1,393,194
Faruque Enterprise	-	418,565
Ghorashal Containers	153,626	369,805
Inessa Enterprise	-	210,000
Jabed Filling Sation	882,100	-
Kaz International	120,290	1,489
Lal Miah	-	1,324
MAK Enterprize	-	784
Mars Media	-	150,163
Nazma Pack Enterprise	19,525	-
Poriborton.Com	200,000	-
Unicom Services	-	9,300
Other Payable	26,111,694	3,571,483
Total	28,131,615	6,176,928

