

Private & Confidential

**Auditors' Report
and
The Financial Statements
of**

Emerald Oil Industries Limited

45, Bijoy Nagar, Shaiham Sky View Tower,
Bijoy Nagar, Dhaka-1000

For the year ended June 30, 2015

Auditor:

=====

Ahmed Zaker & Co; Chartered Accountants

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

CHARTERED ACCOUNTANTS



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, 2015 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.

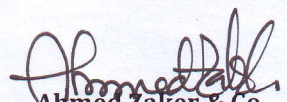
Opinion

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, 2015 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, 2015
Dhaka


Ahmed Zaker & Co.
Chartered Accountants

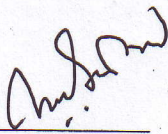
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TEL:880-2-8391440-3, Fax : 880-2-8391011, E-mail : azcblangladesh@gmail.com, web : www.ahmed-zaker.com


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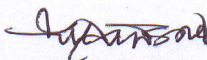
Emerald Oil Industries Limited
Statement of Financial Position
As at June 30, 2015


Particulars	Notes	Amount In Taka	
		June 30, 2015	June 30, 2014
Assets:			
Non-Current Assets			
		789,514,616	812,341,204
Property, Plant & Equipment	5.00	779,953,930	771,576,681
Capital Work-in-Progress	6.00	8,126,436	37,999,273
Intangible Assets	7.00	1,434,250	2,765,250
Current Assets			
		1,271,143,517	825,139,703
Inventories	8.00	540,696,336	287,397,277
Accounts Receivable	9.00	569,028,067	383,885,328
Investment	10.00	11,652,046	10,669,375
Advances, Deposits & Pre-Payments	11.00	137,068,843	86,620,729
Cash & Cash Equivalents	12.00	12,698,225	56,566,994
Total Assets		2,060,658,133	1,637,480,907
Equity & Liabilities:			
Shareholders Equity			
		804,023,780	670,226,477
Share Capital	13.00	493,500,000	470,000,000
Retained Earnings	14.00	310,523,780	200,226,477
Non-Current Liabilities			
		776,904,687	458,767,419
Deferred Tax Liabilities	15.00	20,592,626	43,872,573
Long term Loan(Secured)	16.00	756,312,061	414,894,846
Current Liabilities			
		479,729,666	508,487,011
Current Portion of Long Term Loan	17.00	140,651,794	173,124,153
Accounts & Other Payables	18.00	12,372,925	34,281,093
Short Term Bank Loan	19.00	269,413,675	259,467,393
Uncollected IPO Subscription	20.00	6,381,250	8,348,500
Accruals & Provisions	21.00	50,910,022	33,265,872
Total Equity & Liabilities		2,060,658,133	1,637,480,907
Net Asset Value Per Share (NAVPS)		16.29	14.26

The annexed notes (1-33) the integral part of these financial statements.


Chairman

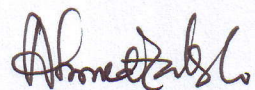

Managing Director


Director


Company Secretary

Signed as per our separate report on same date.

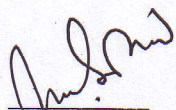
Dated: October 28, 2015
Dhaka



Ahmed Zaker & Co.
Chartered Accountants


Emerald Oil Industries Limited
Statement of Profit or loss and other Comprehensive Income
For the year ended June 30, 2015


Particulars	Notes	Amount In Taka	
		2014-2015	2013-2014
Revenue	22.00	1,763,368,794	1,323,753,748
Less: Cost Of Goods Sold	23.00	1,381,945,633	1,054,362,787
Gross Profit		381,423,161	269,390,961
Operating Expenses		51,041,876	50,334,708
General and Administrative Expenses	24.00	24,134,198	22,108,821
Selling and Distribution Expenses	25.00	26,907,678	28,225,887
Operating profit		330,381,285	219,056,253
Non Operating Income		1,369,598	41,255,354
Other Income	26.00	1,369,598	41,255,354
Non-operating Expenses		148,159,951	153,493,434
Financing Expenses	27.00	148,159,951	122,050,731
Initial Public Offering Expenses		-	31,442,703
Profit before WPPF & Tax		183,590,932	106,818,173
Contribution to WPPF		8,742,425	5,086,580
Profit/(Loss) before Tax		174,848,507	101,731,593
Income Tax Expenses	28.00	22,027,262	18,225,782
Net profit / (loss) after tax		152,821,245	83,505,811
Earnings Per Share Par Value of Tk. 10/- each	29.00	3.10	2.39
Re-stated Earnings Per Share Par Value of Tk. 10/- each	30.00	3.10	2.24

The annexed notes (1-33) the integral part of these financial statements.


Chairman

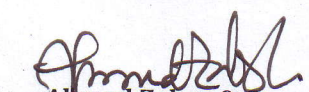

Managing Director


Director


Company Secretary

Signed as per our separate report on same date

Dated: October 28, 2015
Dhaka


Ahmed Zaker & Co.
Chartered Accountants

Emerald Oil Industries Limited
Statement of Changes in Equity
For the year ended June 30, 2015

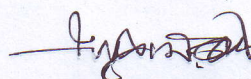
Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total Amount
Balance as at July 01, 2014	470,000,000	200,226,477	670,226,477
Stock Dividend for the year ended June 30, 2014	23,500,000	(23,500,000)	-
Cash Dividend for the year ended June 30, 2014	-	(47,000,000)	(47,000,000)
Prior year adjustment (provision for tax)	-	27,976,058	27,976,058
Net profit after tax for the year	-	152,821,245	152,821,245
Balance as at June 30, 2015	493,500,000	310,523,780	804,023,780

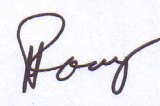
Statement of Changes in Equity
For the year ended June 30, 2014

Particulars	Amount in Taka		
	Share Capital	Retained Earnings	Total Amount
Balance as at July 01, 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


Chairman

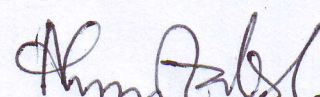

Managing Director


Director


Company Secretary

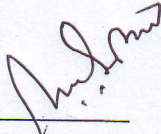
Signed as per our separate report on same date.


Dated: October 28, 2015
Dhaka

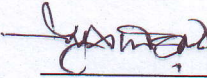

Ahmed Zaker & Co.
Chartered Accountants

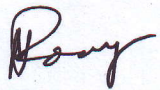
Emerald Oil Industries Limited
Statement of Cash Flows
For the year ended June 30, 2015

Particulars	Amount In Taka	
	2014-2015	2013-2014
A. Cash flows from operating activities:		
Cash received from customer & other income	1,579,460,728	1,223,964,896
Payment to Creditors, Suppliers & Others	(1,704,733,403)	(1,171,907,055)
Income Tax Paid during the year	(752,363)	(4,642,356)
Net Cash provided by operating activities	(126,025,038)	47,415,485
B. Cash flows from investing activities:		
Acquisition of property, plant and Equipment	(4,220,953)	(80,207,563)
Payments for Capital work in progress	(34,972,315)	(89,382,769)
Advance for Vehicle Purchase	-	(5,450,000)
Investment in FDR	(1,073,750)	(10,000,000)
Net Cash used in investing activities	(40,267,018)	(185,040,332)
C. Cash flows from financing activities:		
Proceeds from issuance of share	-	200,000,000
Financial Expenses	(148,159,951)	(122,050,731)
Dividend Paid	(46,340,650)	-
Refund Warrant Liabilities-Net	(1,967,250)	8,348,500
Short term bank loan (paid)/Received-Net	9,946,282	125,206,072
Long Term Bank Loan (paid)/Received-Net	308,944,856	(24,922,735)
Net Cash Provided financing Activities	122,423,287	186,581,106
Net Decrease in cash & cash equivalents (A+B+C)	(43,868,769)	48,956,259
Cash & cash equivalents at the beginning of the year	56,566,994	7,610,735
Cash & cash equivalents at the end of the year	12,698,225	56,566,994


Chairman

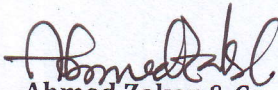

Managing Director


Director


Company Secretary

Signed as per our separate report on same date.

Dated: October 28, 2015
Dhaka


Ahmed Zaker & Co.
Chartered Accountants

Emerald Oil Industries Limited
Notes to the Financial Statements
For the year ended June 30, 2015

1. 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. 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
Statement of Cash Flows	BAS - 7	Applied
Events after the reporting period	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, Presentation	BAS - 32	Applied
Earnings Per Share	BAS - 33	Applied
Interim Financial Reporting, Comparative Information	BAS - 34	Applied
Provisions, Contingent Liabilities and Contingent Assets	BAS - 37	Applied
Intangible Assets	BAS - 38	Applied
Financial Instruments: Recognition & Measurement	BAS - 39	Applied
First Time Adoption of International Financial Reporting Standards	BFRS - 1	Applied
Financial Instruments disclosure	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) The 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 ongoing 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 other 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 2014 to 30 June 2015.

2.09 Date of Authorization

The Board of Directors has authorized these financial statements on October 28, 2015.

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 2015 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 labor, 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 Statement of Profit or Loss and other Comprehensive Income 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	
	30.06.2015	30.06.2014
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 Equivalents

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.152,821,245 & 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 @ 25% on 50% of the profit except other income of the company has been provided during the year as the 50% 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 @ 25% 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 Statement of Cash Flows

Cash flow statement is prepared in accordance with **BAS-7** titled "**Statement of Cash Flows**" 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 Profit on Loss.

Basic Earnings per Share

The Company presents 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: 24).

3.18 Events After the Reporting Period

In compliance with the requirements of **BAS10: 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 in its 72th Board Meeting held on October 28, 2015 at 3.30 p.m. has recommended 20% dividend in the form of 10% Stock and 10% Cash for the year ended 30 June 2015.

3.19 Net Asset Value per Share (NAVPS):

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

3.20 Comparative

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

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

3.21 General

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

4. Risk Factors & Management's Perception About The Risks

An investment in Equity Shares is not always risk free. Sometimes it involves a high degree of risk. Before making an investment in the Equity Shares, please carefully consider all the information in this Prospectus including the risk and uncertainties described below. If any of the following risk actually occurs, our business, financial condition and results of our operations could suffer, the trading price of our equity shares could decline and you may lose all or part of your investment:

4.01 Interest Rate Risks

Financial market of Bangladesh has been experiencing volatile interest rate over the year. Unfavorable movement of interest rate enhances the cost of fund of the company and could adversely affect the business and future financial performance.

Management Perception

Management of the Company is aware about the interest rate volatility and always sourcing bank loan at competitive market rate. On the other hand management emphasizes on equity based financing to reduce the dependency on bank borrowings. Nevertheless, it may not always be possible while funding of local procurement of raw materials is done against bank borrowings.

4.02 Exchange Rate Risks

The company faces foreign exchange rate fluctuation risk as the Company imports small portion of raw materials like hexane, phosphoric acid, bleaching earth, citric acid etc. against payment of foreign currency. Unfavorable volatility of foreign currency may affect the profitability of the company.

Management Perception

Cost of imported materials for the company is insignificant compared to total cost of production. On the other hand, all other market players in edible oil industry faces very high exchange rate risk as they operate based on import of entire raw materials. This provides the company in a favorable position to manage exchange rate fluctuations.

4.03 Industry Risks

(a) Competitive Market for Edible Oil

Presently, Edible oil industry of Bangladesh is very much competitive. Soybean Oil and palm oil dominate the whole edible oil industry in Bangladesh. For the first time Rice bran oil emerged as an alternative to Soybean Oil and palm oil in our market. Demand, supply, consumption, competitive scenario, etc of Rice bran oil are the triggering factors for successful operation of the company.

Management Perception

Rice Bran Oil is currently being considered as the world's healthiest edible oil that contains vitamins, antioxidants, nutrients and free from trans fat. It can help lower cholesterol, fight diseases, and enhance the immune system, fat free radicals and more. Rice Bran Oil is used to fry, sauté, in salad dressings, baking, dipping oils and where ever you use cooking oil.

Increasing health consciousness of general people and due emphasis of the Government in this sector, the demand for rice bran oil is growing very fast. These are important ingredients for defining unique selling proposition (USP) for marketing the products. The Company also foresees growing demand for its products. With the proposed expansion and strengthening financial condition due to the public issue the company will be in a very strong position to develop effective marketing strategies and compete in the market in order to grab emerging market opportunities

(b) Market Penetration

The company has recently introduced the rice bran oil in the market where the imported as well as local brands of rice bran/soybean oil have already been dominating huge local edible oil market. In case the company fails to secure market for its products at the desired price, profitability as well as growth of the company may be seriously affected.

Management Perception

Since commencement of operation the company is in a position to sale the entire product of oil in the local market. With the increasing awareness as well as continuing branding campaigns for the product the retail sale has been growing which is expected to increase further. In view of growing demand as well as higher margin in retail sales the management feels that profitability can be safely maintained in the future years.

(c) Sourcing of Raw Materials

Main raw material for the project is rice bran which is available locally. The company collects rice bran usually from five nearer districts (i.e. Sherpur, Mymensingh, Tangail, Natrokona, Jamalpur). Except rice bran, the project requires hexane, c phosphoric acid, bleaching earth, citric acid etc as raw materials, which are usually sourced from abroad.

Management Perception

The risks on sourcing raw materials are very limited. There are 460 auto rice mills in these five districts and these mills produce around 3,11,645 kg of rice bran every day (Source: Bangladesh Rice Mills Association). The sponsors of the company developed very strong network with most of these rice millers. As a result, the company has been enjoying smooth flow of raw materials since inception of the company and expected to continue the same.

4.04 Market and Technology-Related Risks

Technology plays an important role for the existence of a company. Innovation of a new and cost effective technology may render the existing technology obsolete, which may cause negative impact on the performance of the company.

Management Perception

Management of EOIL is very much aware of this risk. The company took initiative to expand its production capacity with the latest technology to minimize the market and technological risk.

4.05 Potential or Existing Government Regulations

Adverse Changes in the regulations governing the edible oil and compounded animal feed industries may bring adverse effect on our business growth, financial condition and operational performance.

Management Perception

The edible oil industry is one of the high regulated sectors in Bangladesh and has stringent laws for consumer protection. Any change in the statutory and regulatory framework for edible oil as well as the compounded animal feed industry will have impact on the business of all market players almost equally.

4.06 Potential Changes in Global or National Policies

Performance of the Company will be hampered due to unfavorable changes in national as well as global policy. Furthermore, the performance of the Company may adversely affect due to unavoidable circumstances like political turmoil both in Bangladesh and worldwide.

Management Perception

Any change in the global and national policy will affect all the market players almost equally. However, impact of change in global policies will be very negligible because EOIL operates its business based on local raw material. On the other hand, rice bran oil is the new introduction in Bangladesh. Hence, as far as national policy is concerned, rice bran oil sector is not expected to face any adverse effect in near future.

4.07 Operational Risks

Shortage or non-availability of power and gas may adversely affect the manufacturing processes of the factory. In addition, shortage in treated water, flawed machineries etc. may disrupt the company's operational activities which in turn will affect the quality of refined rice bran oil.

Management Perception

Manufacturing process of our Company requires substantial amount of power, gas and fuel. To facilitate the manufacturing facilities, company has adequate power backup from own fuel generator along with adequate Rural Electrification Board of Bangladesh (REB) load sanction. In addition, the company gets required water from its own water treatment plant. However, shortage of gas supply may increase our dependency on the usage of furnace oil which will increase our cost and may have an adverse impact on our profitability.

4.08 Non - operating History

Any interruption in the operations of the company affects the company's image as a going concern. This is crucial for every company to operate its business activities in an ongoing basis. Failure to do so would result in loss in profitability in the long run as the fundamentals of the company are also influenced by such factors.

Management Perception

There is no history of non operation in case of Emerald Oil Industries Ltd.

4.09 Dependability on Agricultural Production (Paddy)

The business of EOIL is very much dependent on agricultural production particularly Paddy. If the paddy production is hampered due to any environmental reasons then the production of main raw material of rice bran oil i.e. rice bran will be also hampered. As result, production of EOIL will be affected due to lack of main raw material i.e. rice bran.

Management Perception

If there is a shortfall of paddy production due to adverse climatic conditions, performance of our company may also be affected adversely. Any significant increase in the prices of these raw materials or decrease in the availability of the raw materials could also adversely affect our results of operations.

Amount In Taka	
30.06.2015	30.06.2014

5.00 Property, Plant & Equipment: TK. 779,953,930

This is made up as follows:

Particulars

Opening Balance	934,361,221	651,341,636
Addition during the year	74,516,105	283,019,585
	1,008,877,326	934,361,221
Less: Disposal during the year	-	-
Closing Balance	1,008,877,326	934,361,221
Less: Accumulated Depreciation	228,923,396	162,784,540
Written Down Value:	779,953,930	771,576,681

The details Schedule of Property, Plant & Equipment are shown in attached (Annexure- A).

6.00 Capital Work-in-Progress: TK. 8,126,436

This is made up as follows:

Particulars

Opening Balance	37,999,273	150,603,526
Addition during the year	34,972,315	89,382,769
	72,971,588	239,986,295
Less: Transferred to Property, Plant & Equipment	64,845,152	201,987,022
Total:	8,126,436	37,999,273

The details Schedule of Capital Work-in-Progress are shown in attached (Annexure- B).

7.00 Intangible Assets: TK. 1,434,250

This is made up as follows:

Particulars

Opening Balance	6,760,000	6,760,000
Addition during the year	-	-
Closing Balance	6,760,000	6,760,000
Less: Accumulated Amortization:	5,325,750	3,994,750
Written Down Value:	1,434,250	2,765,250

The details Schedule of Intangible Assets are shown in attached (Annexure- C).

8.00 Inventories: TK. 540,696,336

This is made up as follows:

Particulars

Finished Goods	161,522,993	85,930,333
Raw Materials	303,621,855	137,692,867
Processing Materials	64,682,729	59,065,967
Packing Materials	7,319,905	3,816,160
Stores & Spares	3,548,854	891,950
Total:	540,696,336	287,397,277

Quantity-wise break up is given in (Annexure: D).

9.00 Accounts Receivable: TK. 569,028,067

This is made up as follows:

Particulars

Dues within three months	362,470,879	242,730,693
Dues over three months but within six	171,277,448	96,739,103
Dues over six months	35,279,740	44,415,532
Total:	569,028,067	383,885,328

- i) The details have been shown in (Annexure: E).
- ii) The amount is considered good and collectible within one year.
- iii) There is no such debt due by or to directors or other officers of the company.

Amount In Taka	
30.06.2015	30.06.2014

10.00 Investment: TK. 11,652,046

This is made up as follows:

Particulars

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

FDR # 3318/13		11,073,750	10,000,000
Interest Receivable on FDR	Notes: 10.01	578,296	669,375
Total:		11,652,046	10,669,375

10.01 Interest Receivable on FDR: TK. 578,296

This is made up as follows:

Particulars

Interest Receivable on FDR		578,296	669,375
Total:		578,296	669,375

11.00 Advances, Deposits & Pre-Payments: TK. 137,068,843

This is made up as follows:

Particulars

Advances:

Tax Deducted at source		752,363	6,221,123
Pre-paid Insurance		3,312,472	820,462
Deposits	Notes: 11.01	9,160,848	4,948,120
Advance against Rice Bran	Notes: 11.02	119,725,183	66,472,979
Advance against Salary	Notes: 11.03	3,698,445	1,688,960
Other Advances	Notes: 11.04	419,532	6,469,085
Total:		137,068,843	86,620,729

11.01 Deposits: Tk. 9,160,848

This is made up as follows:

Particulars

Security Deposits-REB		8,250	8,250
Security Deposits-Titas Gas		896,500	896,500
Security Deposits-T & T		10,000	10,000
Security Deposits-Godown		800,000	800,000
Bank Guarantee Margin		358,600	358,600
Lease Deposits-PFIL		1,371,250	1,371,250
Lease Deposits-ULCL		202,450	202,450
Lease Deposits-Midas		4,212,728	-
Security Deposits-CDBL		400,000	400,000
Security Deposits-Office Space		901,070	901,070
Total:		9,160,848	4,948,120

11.02 Advance Against Rice Bran: Tk. 119,725,183

This is made up as follows:

Particulars

Advance against Rice Bran		119,725,183	66,472,979
Total:		119,725,183	66,472,979

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).

11.03 Advance Against Salary: TK. 3,698,445

This is made up as follows:

Particulars

Employee-Factory Office		2,452,565	1,131,227
Employee-Head Office		1,245,880	557,733
Total:		3,698,445	1,688,960

Amount In Taka	
30.06.2015	30.06.2014

11.04 Other Advances: TK. 419,532

This is made up as follows:

<u>Particulars</u>	<u>Purpose</u>		
Artech Asia	Packing Materials	10,000	-
Hujaifa Cars	Vehicle Purchase	-	5,450,000
E R Engineering Workshop	Maintenance	100,000	-
Mofazzal Enterprize	Construction Material	-	478,075
T S Engineering Works	Packing Materials	35,400	57,500
Phonix Engineering	Maintenance	15,000	-
Techno Plast Consultancy	Packing Materials	259,132	435,510
Zahid Plastic Store	Packing Materials	-	48,000
Total:		419,532	6,469,085

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.

12.00 Cash & Cash Equivalents: TK. 12,698,225

This is made up as follows:

<u>Particulars</u>	Notes: 12.01		
Cash in Hand	Notes: 12.01	2,473,690	1,339,983
Cash at Bank	Notes: 12.02	10,224,535	55,227,011
Total:		12,698,225	56,566,994

12.01 Cash in Hand: TK. 2,473,690

This is made up as follows:

<u>Particulars</u>		
Cash at Head Office		80,278
Cash at Factory		2,393,412
Total:		2,473,690

12.02 Cash at Bank: TK. 10,224,535

This is made up as follows:

<u>Particulars</u>				
Name of the Bank	Branch	Account No.	30.06.2015	30.06.2014
Al-Arafah Bank	Motijheel	0021020055993	144,855	151,005
The Farmers Bank Ltd.	Gulshan	0111100043807	9,252	-
National Bank of Pakistan	Motijheel	000111100008392	34,261	35,531
Bank Asia Ltd	Bashundhara	02333001211	169	20,007,296
Basic Bank Ltd.	Bashundhara	02336000081	754,525	-
Basic Bank Ltd.	Dilkusha	1510-01-0004855	3,119	850,938
Brac Bank Ltd.	Sherpur	600-1202-09262-9001	-	3,849
Brac Bank Ltd.	Sherpur	6001-2026-2539-9001	827,074	7,279,309
Bangladesh Krishi Bank	Sherpur	0201010548	96,885	98,155
Dutch Bangla Bank Ltd.	Jamalpur	2061100009548	119,637	955,902
Islami Bank Bangladesh Ltd	Dilkusha	20502130100194512	162,640	998,195
Islami Bank Bangladesh Ltd	Sherpur	20501880100396407	22,110	5,854,939
National Bank Ltd.	Jamalpur	0075-33014231	7,013	4,557,599
Jamuna Bank Ltd.	Sherpur	0069-0210000639	31,502	53,652
Janata Bank Ltd	Dilkusha	010233068969	156,987	159,425
Janata Bank Ltd	Sherpur	0510-0210021183	29,638	306,767
Mutual Trust Bank Ltd.	Panthapath	0003-0210014971	275	1,425
Mutual Trust Bank Ltd.	Panthapath	0003-0210014926	486,947	4,493,212
Mutual Trust Bank Ltd.	Panthapath	0003-0320001642	6,808,263	7,905,807
Mutual Trust Bank Ltd.	Panthapath	0003-0260000721	321,000	1,059,000
Mutual Trust Bank Ltd.	Panthapath	0003-0260000730	30,000	30,000
Rupali Bank	Purana Paltan	200042471	97,690	98,960
Prime Bank Ltd.	Sherpur	51111030002914	19,303	19,143
Prime Bank Ltd.	Banani	13211070021183	5,145	6,295
Sonali Bank Ltd.	Sherpur	2400000191	22,489	197,800
Sonali Bank Ltd.	Sherpur	200023598	33,756	96,076
Sonali Bank Ltd.	Jamalpur	200019799	-	6,731
Total:			10,224,535	55,227,011

All the bank balances were confirmed by the respective bank and found in order.

Amount In Taka	
30.06.2015	30.06.2014

13.00 Share Capital: TK. 493,500,000

This is made up as follows:

Particulars

Authorised Capital :

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

Issued and Paid-up Capital

47,000,000 ordinary shares of tk. 10/- each 470,000,000 470,000,000
 Stock Dividend 2,350,000 shares of Tk. 10/- each 23,500,000 -
Total: **493,500,000 470,000,000**

The aforesaid share capital is subscribed as under:

Holding of the Share	No. of Shareholder	No. of Share	% of Holding	Value in Taka	Amount (Tk.)
Sponsors/Directors	21	27,225,000	55.17%	272,250,000	270,000,000
Institutions	126	6,099,931	12.36%	60,999,310	27,115,000
General Public	4,308	16,025,069	32.47%	160,250,690	172,885,000
Total:	4,455	49,350,000	100.00%	493,500,000	470,000,000

Details of Number of holders and percentage as under:

Shareholding Range	30.06.2015			30.06.2014		
	No. of Shareholder	No. of Shares	Ownership (%)	No. of Shareholder	No. of Shares	Ownership (%)
0001-0499	655	90,180	0.18%	-	-	0.00%
0500-05000	3,185	3,733,622	7.57%	5,995	6,563,000	13.96%
05001-010000	254	1,864,127	3.78%	364	2,801,000	5.96%
010001-020000	174	2,532,390	5.13%	190	2,794,000	5.94%
020001-030000	46	1,127,008	2.28%	62	1,584,500	3.37%
030001-040000	26	940,020	1.90%	28	996,000	2.12%
040001-050000	19	875,172	1.77%	22	1,033,000	2.20%
050001-0100000	42	3,080,514	6.24%	32	2,363,000	5.03%
0100001-01000000	47	13,760,300	27.88%	28	8,665,500	18.44%
01000001-1000000000	7	21,346,667	43.26%	6	20,200,000	42.98%
Total:	4,455	49,350,000	100.00%	6,727	47,000,000	100.00%

14.00 Retained Earnings: TK. 310,523,780

This is made up as follows:

Particulars

Opening Balance 200,226,477 116,720,666
 Add: Excess Provision Written Back 27,976,058 -
 Add: Net Profit/(Loss) after tax for the year 152,821,245 83,505,811
 Less: Dividend for the year ended June 30, 2014 (70,500,000) -
Total: **310,523,780 200,226,477**

15.00 Deferred Tax Liability: TK. 20,592,626

The break-up of the amount is given below:

Particulars	Carrying Amount	Tax Base	Temporary Difference	Tax Rate	Deferred Tax (Assets)/Liab.	Deferred Tax (Assets)/Liab.
Property, Plant & Equipment	729,353,484	564,612,476	164,741,008	12.50%	20,592,626	47,858,414
WPPF	-	-	-	-	-	(3,985,841)
Deferred Tax Liability	729,353,484	564,612,476	164,741,008		20,592,626	43,872,573



Amount In Taka	
30.06.2015	30.06.2014

16.00 Long term Loan(Secured): TK. 756,312,061

This is made up as follows:

Particulars

Bank Name	Types of A/C	Branch	Account No.	30.06.2015	30.06.2014
Basic Bank Ltd	Term Loan	Dilkusha	1502-04-0000016	203,933,108	184,841,801
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000901	92,015,308	83,809,613
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000917	105,728,550	96,297,813
Basic Bank Ltd	Term Loan	Dilkusha	1502-01-0000959	207,414,857	188,584,569
Basic Bank Ltd	Term Loan	Dilkusha	1502-04-000042	78,502,910	-
Nitol Motors Ltd.	Lease Finance	Mohakhali	70691	618,750	825,000
United Leasing Co. Ltd.	Lease Finance	Kazi Nazrul Islam Avenye	67011400194	5,683,960	7,089,908
Prime Finance & Investment Ltd.	Lease Finance	Dilkusha	LAD # 2013/015	55,541,728	26,570,295
Midas Financing Ltd.	Lease Finance	Dhanmondi	S00098&L00934	147,524,684	-
				896,963,855	588,018,999
				140,651,794	173,124,153
Less: Current portion of Long Term Loan				756,312,061	414,894,846
Total:				756,312,061	414,894,846

The details of Mortgage against the loan is as under:

Nature: Long Term Project Loan

Name of the Bank: Basic Bank Ltd.

Security: 289 decimel Project Land & Building of the Company, 94 decimel Land owned by Chairman of the company, 119 decimel Land owned by Managing Director, 263 decimel Land owned by Third Party.

Nature: Lease Finance

Name of the Financial Institute: Nitol Motors Ltd.

Security: Guaranteed by post dated Account payee cheque.

Name of the Financial Institute: United Leasing Company Limited.

Security: Personal guarantee of the Directors of the Company.

17.00 Current Portion of Long Term Loan: TK. 140,651,794

This is made up as follows:

Particulars

Basic Bank Ltd-016	23,998,019	81,516,721
Basic Bank Ltd-901	11,426,284	18,802,069
Basic Bank Ltd-917	13,129,173	21,621,568
Basic Bank Ltd-959	25,756,374	49,579,722
Basic Bank Ltd-42	19,477,605	-
Nitol Motors Ltd.	275,000	206,250
United Leasing	1,948,795	1,397,823
Midas Financing Ltd.	32,195,441	-
Prime Finance & Investment Ltd.	12,445,103	-
Total:	140,651,794	173,124,153

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:	3~8 years
Repayment Clause:	36~95 monthly equal installments.
Interest Rate:	13.00% - 18.00% p.a.

18.00 Accounts & Other Payables: TK. 12,372,925

This is made up as follows:

Particulars

Trade Creditors	(Annexure: G)	2,196,700	5,406,008
Advance against Sales	(Annexure: H)	167,466	393,470
Bills & Others Payable	(Annexure: I)	9,958,759	28,131,615
Security Deposit received		50,000	350,000
Total:		12,372,925	34,281,093

All creditors were paid on regular basis.



Amount In Taka	
30.06.2015	30.06.2014

19.00 Short Term Bank Loan: TK. 269,413,675

This is made up as follows:

Particulars

Bank Name	Account Types	Branch	Account No.	30.06.2015	30.06.2014
Basic Bank Ltd	CC	Dilkusha	1560-01-0000579	53,905,123	53,461,650
Bank Asia Ltd	CC	Bashundhara	02333001240	215,508,552	131,368,222
Basic Bank Ltd	STL	Dilkusha	1503-70-0001381	-	74,637,521
Total:				269,413,675	259,467,393
Purpose:	Working Capital.				
Tenure:	1 year				
Interest Rate:	14.25%~18% p.a. subject to change by the bank from time to time as applicable for the limit.				

20.00 Uncollected IPO Subscription: TK. 6,381,250

This is made up as follows:

Particulars

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

Bank Name	Account Types	Currency	Account No.	30.06.2015	30.06.2014
Mutual Trust Bank Ltd	SND	BDT	0003-0320001642	6,030,250	7,259,500
Mutual Trust Bank Ltd	FC	USD	0003-0260000721	321,000	1,059,000
Mutual Trust Bank Ltd	FC	Euro	0003-0260000730	30,000	30,000
Total:				6,381,250	8,348,500

21.00 Accruals & Provisions: TK. 50,910,022

This is made up as follows:

Particulars

Salary & Wages		3,744,220	4,465,636
Managing Directors Remuneration		100,000	50,000
Audit & Professional Fees		115,000	115,000
IDCP Payable-Prime Finance		-	407,873
Telephone Bill		21,927	10,143
Gas Bill		885,896	2,686,438
House Rent & Utility		43,835	40,459
Electricity Bill		76,139	79,121
Workers' Profit Participation Fund	Note - 21.01	23,236,393	14,493,968
Dividend Payable		659,350	-
Provision for Income Tax	Note - 21.02	22,027,262	10,917,234
Total:		50,910,022	33,265,872

a) All accrued Expenses were paid on regular basis;

b) Salary & Allowances for the month of Jun-15 has been paid subsequent month.

21.01 Workers Profit Participation Fund Payable: Tk. 23,236,393

This is made up as follows:

Particulars

Opening Balance	14,493,968	9,407,388
Add: Addition During the year	8,742,425	5,086,580
	23,236,393	14,493,968
Less: Paid During the year	-	-
Outstanding Balance	23,236,393	14,493,968

21.02 Provision for Income Tax: TK. 22,027,262

This is made up as follows:

Particulars

Opening Balance	10,917,234	22,501
Add: Addition during the year	12,830,034	10,917,234
Add: Adjustment of Deferred Tax for Rate Difference	32,477,175	-
	56,224,443	10,939,735
Less: Piror year adjustment (Excess Provision for Tax)	27,976,058	-
Less: AIT Adjustment	6,221,123	22,501
Less: Paid during the year	-	-
Total:	34,197,181	22,501
	22,027,262	10,917,234



Amount in Taka	
2014-2015	2013-2014

22.00 Revenue: TK. 1,763,368,794

This is made up as follows:

Particulars

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

	<u>Qty.</u>	<u>Meas.</u>	<u>Rate</u>		
Rice Bran Oil (Bulk)	8,143	Ton	89,086	725,448,781	475,723,909
Oil-1 Ltr. Bottled	149,439	Pcs.	120	17,895,492	16,099,498
Oil-2 Ltr. Bottled	126,199	Pcs.	225	28,355,862	8,410,314
Oil-5 Ltr. (HDPE Bottled)	190,493	Pcs.	607	115,558,372	132,462,385
Oil-5 Ltr. (Pet Bottled)	180,707	Pcs.	560	101,154,489	15,537,884
Oil-8 Ltr Tin	58,869	Pcs.	846	49,823,315	73,875,824
Oil-8 Ltr (Pet Bottled)	82,476	Pcs.	846	69,752,640	-
Oil-16 Ltr Tin	3,470	Pcs.	1,686	5,852,112	8,039,632
De-Oiled Rice Bran	54,808	Ton	11,177	612,605,474	513,792,099
Fatty Acid	577	Ton	41,872	24,180,937	59,018,892
Gum	460	Ton	2,500	1,150,000	846,277
Wax	459	Ton	18,073	8,291,865	19,136,454
Spent Earth	1,839	Ton	1,794	3,299,455	810,580
Total:				<u>1,763,368,794</u>	<u>1,323,753,748</u>

23.00 Cost Of Goods Sold: TK. 1,381,945,633

This is made up as follows:

Particulars

Raw Material Consumed	Note -23.01	1,197,203,214	823,253,953
Processing Material Consumed	Note -23.02	37,887,043	20,646,263
Packing Material Consumed	Note -23.03	63,137,070	40,843,380
Stores & Spares Consumed	Note -23.04	12,293,109	8,311,165
Factory Overhead	Note -23.05	147,178,436	149,800,300
Cost of Production		1,457,698,872	1,042,855,061
Add: Opening Stock of Finished Goods		85,930,333	97,558,015
Cost of Goods available for Sale		1,543,629,205	1,140,413,076
Less: Sample Expenses Transferred to Selling & Distributon Expenses		160,579	119,956
Less: Closing Stock of Finished Goods		161,522,993	85,930,333
Cost of Goods Sold:		<u>1,381,945,633</u>	<u>1,054,362,787</u>

23.01 Raw Material Consumed: TK. 1,197,203,214

This is made up as follows:

Particulars

Opening Stock	137,692,867	33,046,293
Add: Purchase during the year	1,363,132,202	927,900,527
	1,500,825,069	960,946,820
Less: Closing Stock	303,621,855	137,692,867
Total:	<u>1,197,203,214</u>	<u>823,253,953</u>

Amount in Taka	
2014-2015	2013-2014

23.02 Processing Material Consumed: TK. 37,887,043

This is made up as follows:

Particulars

Opening Stock	59,065,967	47,728,081
Add: Purchase during the year	43,503,805	31,984,149
	102,569,772	79,712,230
Less: Closing Stock	64,682,729	59,065,967
Total:	37,887,043	20,646,263

23.03 Packing Material Consumed: TK. 63,137,070

This is made up as follows:

Particulars

Opening Stock	3,816,160	2,514,838
Add: Purchase during the year	66,640,815	42,144,702
	70,456,975	44,659,540
Less: Closing Stock	7,319,905	3,816,160
Total:	63,137,070	40,843,380

23.04 Stores & Spares Consumed: TK. 12,293,109

This is made up as follows:

Particulars

Opening Stock	891,950	5,786,606
Add: Purchase during the year	14,950,013	3,416,509
	15,841,963	9,203,115
Less: Closing Stock	3,548,854	891,950
Total:	12,293,109	8,311,165

23.05 Factory Overhead: TK. 147,178,436

This is made up as follows:

Particulars

Salary & Allowances	27,317,200	31,347,215
Fuel & Lubricants	20,564,546	8,528,659
Daily Labour	5,146,594	6,543,353
Depreciation	60,122,911	59,477,745
Electricity Bill	217,769	83,297
Fooding & Entertainment	1,407,766	1,496,564
Factory Insurance	2,622,958	4,017,545
Gas Bill	18,113,555	27,624,620
House Rent & Utilities	426,803	452,072
Lab Testing	68,520	43,300
Loading & Unloading	5,818,689	6,919,251
Medical Expenses	132,562	121,391
Repair & Maintenance	4,602,148	2,865,290
Printing & Stationery	124,198	184,218
Rates & Taxes	81,000	81,500
Vehicle Maintenance	321,837	-
Uniform & Liveries	89,380	14,280
Total:	147,178,436	149,800,300



24.00 General and Administrative Expenses: TK. 24,134,198

This is made up as follows:

Particulars

	Amount in Taka	
	2014-2015	2013-2014
Salary & Allowances	6,277,776	5,476,003
Managing Directors Remuneration	900,000	600,000
Audit & Professional Fees	394,625	115,000
Board Meeting Fees	62,500	25,500
Computer Accessories	60,610	77,640
Dish Bill	14,150	14,450
Donation & Subscription	215,700	395,918
Electricity Bill	178,503	209,051
Fooding & Entertainment	845,305	875,289
Consultancy & Other Fees	-	-
Internet & Server Expenses	396,062	399,994
Miscellaneous Expenses	323,575	598,506
Mobile & Telephone Bill	1,039,051	1,135,650
Newspaper & Periodicals	18,966	7,552
AGM Expenses	689,458	
Office Maintenance	506,764	657,823
Office Rent	1,865,604	1,865,604
Postage & Courier	138,539	79,763
Printing & Stationery	197,218	203,001
Registration & Renewals	750,650	175,585
Travelling & Conveyance	412,944	572,746
Vehicle Maintenance	1,486,913	1,300,432
Water Bill	12,340	23,120
Write off of Intangible Assets	1,331,000	1,331,000
Depreciation	6,015,945	5,969,194
Total:	24,134,198	22,108,821

Payment/Perquisites to Directors & Officers:

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

Particulars

Directors Remuneration	-	-
Managing Directors Remuneration	900,000	600,000
Board Meeting Fees	62,500	25,500

- No money was given to any directors for rendering special service to the company.
- Ten meeting of the Board of Directors were held during the year.
- For attending each board meeting of the company Taka 1500/= was given to director present.
- The company has been providing car facilities to the Managing Director.

25.00 Selling and Distribution Expenses: TK. 26,907,678

This is made up as follows:

Particulars

Advertisement	2,394,197	4,721,240
Delivery Expenses	8,902,673	6,122,615
Electricity Bill	87,920	89,592
Fooding & Entertainment	48,904	144,950
Office & Go-Down Rent	1,757,120	695,820
Printing & Stationery	183,699	244,946
Salary & Allowances	10,682,050	12,271,216
Sales Promotion Expenses	1,940,884	3,515,284
Sample Expenses	160,579	119,956
Marketing Office Maintenance	696,197	222,746
Vehicle Maintenance	53,455	77,522
Total:	26,907,678	28,225,887



Amount in Taka	
2014-2015	2013-2014

26.00 Other Income: TK. 1,369,598

This is made up as follows:

Particulars

Bank Interest Received	185,677	40,585,979
FDR Interest	1,183,921	669,375
Total:	1,369,598	41,255,354

27.00 Financing Expenses: TK. 148,159,951

This is made up as follows:

Particulars

Bank Charges & Commission	411,287	3,265,008
Interest on CC/OD Account	37,828,563	11,600,668
Interest on LTR	-	922,453
Interest on STL	11,578,282	14,149,245
Interest on Long Term Loan	83,645,134	87,359,022
Interest on Lease Finance	14,696,685	2,152,721
Interest on MTBL SOD	-	2,601,614
Total:	148,159,951	122,050,731

28.00 Income Tax Expenses: TK. 22,027,262

This is made up as follows:

Current Tax	12,830,034	10,917,234
Deferred Tax	(23,279,947) Note: 28.01	7,308,548
Adjustment of Deferred Tax for Rate Difference	32,477,175	-
Total:	22,027,262	18,225,782

28.01 Deferred Tax Expenses: TK. (23,279,947)

Particulars

Closing Deffered Tax Liability	20,592,626	43,872,573
Opening Deffered Tax Liability	43,872,573	36,564,025
Total:	(23,279,947)	7,308,548

Adjustment of Deferred Tax for Rate Difference with prior year has been written back to retained earnings through provision for income tax to retain the current years net profit after tax un-affected and also as the company has no tax liability upto June 30, 2014.

29.00 Calculation of Basic Earnings Per Share: TK. 3.10

This is made up as follows:

Particulars

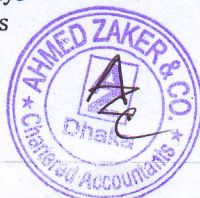
Net Profit / (Loss) for the Year	152,821,245	83,505,811
Earnings attributable to the ordinary share holders	152,821,245	83,505,811
Weighted average no. of Shares (Note - 29.01)	49,350,000	34,945,205
Basic Earning Per Share:	3.10	2.39

29.01 Weighted Average Number of Shares: 49,350,000

This is made up as follows:

Particulars

2,70,00,000 shares for 365 days	-	27,000,000
2,00,00,000 shares for 145 days	-	7,945,205
4,70,00,000 shares for 365 days	47,000,000	-
2,35,00,000 Shares for 365 days	2,350,000	-
Total:	49,350,000	34,945,205



Amount in Taka	
2014-2015	2013-2014

30.00 Calculation of Restated Earning Per Share: TK. 3.10

This is made up as follows:

Particulars

Earnings attributable to the ordinary share holders	152,821,245	83,505,811
Weighted average no. of Shares (Note - 30.01)	49,350,000	37,295,205
Restated Earning Per Share:	3.10	2.24

30.01 Weighted Average Number of Share for Re-statement: 49,350,000

This is made up as follows:

Particulars

2,70,00,000 Shares for 365 days	-	27,000,000
2,00,00,000 Shares for 145 days	-	7,945,205
4,70,00,000 shares for 365 days	47,000,000	-
2,350,000 Shares for 365 days	2,350,000	2,350,000
Total:	49,350,000	37,295,205

31.00 No. of Employees

The company had 291 permanent employees as at June 30, 2015 and various number of seasonal and temporary workers as required, which was 107 as at June 30, 2015. All the permanent employees received remuneration in excess of Tk. 36,000 per annum.

32.00 Production Capacity:

This is made up as follows:

Particulars

****Installed Capacity:**

	(Ton/Year)	(Ton/Year)
Rice Bran Oil (Refined)	14,568	8,760
De-oiled Rice Bran (DOB)	72,840	43,800

Actual Production:

Rice Bran Oil (Refined)	12,362	7,458
De-oiled Rice Bran (DOB)	56,573	40,200

Achieved (%)

Rice Bran Oil (Refined)	84.86%	85.13%
De-oiled Rice Bran (DOB)	77.67%	91.78%

Installed capacity includes capacity of expansion unit for 8 month.

33.00 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 June 30, 2015

Annexure: A

Particulars	Cost		Rate	Depreciation		Written down value
	As at 01.07.2014	Addition during the year		As at 30.06.2015	Charged during the	
Land & Land Development	47,883,447	2,717,000	-	-	-	50,600,447
Building & Other Civil Works	353,328,401	15,409,334	5%	16,559,421	54,108,740	314,628,995
Plant & Machineries	478,991,192	50,448,122	10%	42,656,769	145,528,393	383,910,921
Electrical & Gas Line Installation	9,842,954	-	15%	906,721	4,704,871	5,138,083
Furniture & Fixtures	3,161,379	78,615	15%	285,923	1,619,766	1,620,228
Office Decoration	7,411,947	-	15%	681,101	3,552,375	3,859,572
Office Equipment	3,474,295	19,300	20%	394,957	1,913,766	1,579,829
Vehicle	30,267,606	5,843,734	20%	4,653,964	17,495,485	18,615,855
Balance as at June 30, 2015	934,361,221	74,516,105		66,138,856	228,923,396	779,953,930
Balance as at June 30, 2014	651,341,636	283,019,585		65,446,939	162,784,540	771,576,681

Depreciation Charged To-

General & Administrative Expenses	6,015,945
Factory Overhead	60,122,911
Total	66,138,856



Emerald Oil Industries Limited
Schedule of Capital Work-in-Progress
 As at June 30, 2015

Annexure: B

Particulars	As at 01.07.2014	Addition during the year	Total	Transfer to PPE	As at 30.06.2015
Building & Civil Construction - BMRE	14,397,030	-	14,397,030	14,397,030	-
Office Space	8,126,436	-	8,126,436	-	8,126,436
Imported Machineries - BMRE	15,475,807	34,972,315	50,448,122	50,448,122	-
Balance as at 30.06.15	37,999,273	34,972,315	72,971,588	64,845,152	8,126,436
Balance as at 30.06.14	150,603,526	89,382,769	239,986,295	201,987,022	37,999,273



Emerald Oil Industries Limited
Schedule of Intangible Assets
 As at June 30, 2015

Particulars	Cost		Rate	Amortization		Written down value
	As at 01.07.2014	Addition during the year		As at 01.07.2014	Charged during the year	
	As at 30.06.2015			As at 30.06.2015		
Software	330,000	-	10%	136,750	45,000	181,750
Campaign Film (Advertisement)	6,430,000	-	20%	3,858,000	1,286,000	5,144,000
Balance as at 30.06.2015	6,760,000	-		3,994,750	1,331,000	5,325,750
Balance as at 30.06.2014	6,760,000	-		2,663,750	1,331,000	3,994,750

Annexure: C



Emerald Oil Industries Limited
Summary of Closing Inventory
As at June 30, 2015

Annexure: D

Sl.	Items Name	Measurement	Quantity	Rate	Amount In Taka
1	Finished Goods:				
i)	Rice Bran Oil (Bulk)	Ton	522	68,250	35,610,693
ii)	Oil-1 Ltr	Pcs	17,576	78	1,362,438
iii)	Oil-2 Ltr	Pcs	13,743	145	1,986,673
iv)	Oil-5 Ltr (HDPE)	Pcs	55,714	383	21,332,434
v)	Oil-5 Ltr (PET)	Pcs	45,212	381	17,203,680
vi)	Oil-8 Ltr (Tin)	Pcs	40,284	599	24,133,601
vii)	Oil-8 Ltr (Pet Bottle)	Pcs	24,743	585	14,480,291
viii)	Oil-16 Ltr	Pcs	1,166	1,151	1,342,601
ix)	De-oiled Rice Bran	Ton	4,518	9,741	44,008,057
x)	Fatty Acid	Ton	1	37,740	43,817
xi)	Gum	Ton	0	1,913	899
xii)	Wax	Ton	1	13,808	15,534
xiii)	Spent Earth	Ton	2	1,371	2,276
	Total Finished Goods				161,522,993
2	Raw Materials:				
i)	Rice Bran	Ton	18,830	16,124	303,621,855
	Total Raw Material				303,621,855
3	Processing Material				
i)	Hexane	Ton	137	122,577	16,735,820
ii)	Bleaching Earth	Ton	671	55,828	37,482,148
iii)	Phosphoric	Ton	43	163,157	6,945,692
iv)	Citric	Ton	5	98,869	520,080
v)	Carbon	Ton	41	72,606	2,998,989
	Total Processing Material				64,682,729
4	Packing Materials:				
i)	Pet Powder	Kgs	6,889	164	1,131,059
ii)	HDPE/LDPE	Kgs	9,456	156	1,472,364
iii)	Drum	Kgs	46	1,088	50,028
iv)	Polybag	Pcs	43,346	17	739,721
v)	Carton	Pcs	3,413	35	120,682
vi)	Bottle	Pcs	2,904	44	128,543
vii)	Tin	Pcs	44,288	76	3,357,225
viii)	Others				320,283
	Total Packing Material				7,319,905
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.				3,548,854
	Value of Closing Inventory				540,696,336

Emerald Oil Industries Limited
Schedule of Accounts Receivable
As At 30 June, 2015

Annexure: E

Sl. No.	Name of the Customer	Items	Amount in Taka	
			June 30, 2015	June 30, 2014
1	A T Millers-Mymensingh	DOB	-	190,579
2	Abdul Hamid-Bonder Para-Jamalpur	DOB	10,900	-
3	Abdul Haq Akanda-Mymensingh	DOB	2,198,805	458,424
4	Agro Farm Bangladesh-Uttara-Dhaka	DOB	7,466,280	5,600,000
5	Akther Party	DOB	6,346,542	5,198,472
6	Al- Bayes Agro Fisheries. Mymensingh.	DOB	-	8,600
7	Alam Party-Mymensingh	DOB	5,420,831	928,572
8	Al-Amin Poultry & Fish Feed-Savar-Dhaka	DOB	1,819,572	1,609,037
9	Ali Hossain-Sherpur	DOB	5,521,294	2,623,931
10	Al-Reyet Fish Feed Ltd_ Bogora	DOB	-	4,598,696
11	Anamica Traders-Savar	DOB	192,270	-
12	Anjuara Enterprise-Raju Party-Jamalpur	DOB	1,272,791	96,095
13	Anwar Islam-Chaktai-Ctg.	DOB	2,907,494	-
14	Babul-Trishal	DOB	178,699	-
15	Barkot DOB Party - Jamalpur	DOB	1,456,495	1,199,975
16	Bidhan-Mymensingh	DOB	60,591	-
17	Billal Ahmed Poultry Feed Mill-Gazipur	DOB	175,531	1,304,634
18	Binimoy Traders-Sherpur	DOB	-	15,818
19	Bismillah Feed Mill-Boilor-Trisal	DOB	3,729,209	2,110,238
20	BMSS International-Dhaka	DOB	451,723	-
21	Chan Mahmud-Fulbaria	DOB	540,000	-
22	Charcha Enterprise-Mymensingh	DOB	93,005	1,370,745
23	Chhuya Agro Products Ltd-Kapasia	DOB	-	2,097,062
24	Chowdhury Enterprise (Khabir)	DOB	-	22,970
25	Confident Feed Mill-Syed Bablu-Jamalpur	DOB	315,848	6,030,446
26	Delwar Engineer Party-Madhupur	DOB	1,413,699	431,599
27	Dhaka Multi Feeds Ltd-Sripur-Gazipur	DOB	-	69,807
28	D-Media International	DOB	1,868,562	482,437
29	Dob Cash Sale	DOB	3,719,305	1,446,177
30	Dob-Azad Enterprise-Abdullah-Comilla	DOB	5,584,308	7,014,490
31	Dr. Abdul Hamid-Nandina	DOB	770,416	1,000,000
32	Dulal & Brothers-Savar-Dhaka	DOB	3,482,393	13,829,278
33	Dulal Traders-Beltia-Jamalpur	DOB	-	1,254,000
34	Emdadul Haque-Anam Feed Mill-Muktagasa	DOB	-	185,424
35	Emran Party-Mymensingh	DOB	-	11,252
36	Ershad Party-Jamalpur	DOB	-	93,923
37	Excel Feed Mill-Faruk-Trisal	DOB	-	124,810
38	Fakuruddin Party-Dhaka	DOB	723,880	1,105,155
39	Farid Miah Party-Hobiganj	DOB	3,770,083	-
40	Farid-Nandina (Biswas Feed)- Dob Party	DOB	-	141,224
41	Farmer House _Dhaka	DOB	113,210	-
42	Ferdous-Kamalapur-Dhaka	DOB	78,060	-
43	Firoz Khan-Jamalpur	DOB	615,495	-
44	Forhad Commissioner-Sherpur	DOB	1,348,123	1,574,713
45	G.M Matsya Khamar-Khoka MP Dob Shantahar	DOB	1,143,463	4,096,032
46	Habibur Rahmah-Netrokona	DOB	236,015	-

47	Hafez Elias-Staff-EOPIL ID 1010	DOB	1,399,185	1,235,384
48	Ideal Krishibid Plus-Dhaka	DOB	4,380,919	889,712
49	Ismail Trading-Chittagong	DOB	929,181	137,338
50	Jabbar Fish Industries Ltd-Fulbaria	DOB	-	1,673,481
51	Jahangir Alam-Sherpur	DOB	221,729	-
52	Janata Matsya Khamar-Mithu-Shantahar	DOB	989,385	243,000
53	Janmobhumi Product-Dhaka	DOB	551,500	-
54	Jayson Agrovet Ltd-Gazipur	DOB	-	3,444
55	Jhuma Enterprise-Jakaria _ Norsingdi	DOB	3,357,154	24,505
56	Joy Bijoy Traders-Shamol-Netrokona	DOB	118,085	-
57	Julekha Enterprise-Jamalpur	DOB	233,740	46,240
58	Julhas Party (Syed Bablu)-Jamalpur	DOB	-	71,308
59	Kamal Party-Chalk Pathok-Sherpur	DOB	-	1,283,659
60	Kamal-Orpi Enterprise-Sherpur	DOB	4,097,763	20,437,616
61	Kamruzzaman-Sherpur	DOB	-	1,994,040
62	Khan Enterprise-Gazipur	DOB	304,581	-
63	Khosru-Jamalpur	DOB	772,634	772,634
64	Kishor Party-Jamalpur	DOB	450,000	-
65	Kobir Enterprise-Shown-Gazipur	DOB	126,070	-
66	Koli Nali Poultry & Fish Feed-Fulpur	DOB	938,232	3,413,569
67	Krishibid Feed Ltd-Valuka	DOB	1,028,043	-
68	L.B Poultry and Fish Feed-Mymensingh	DOB	-	90,090
69	Lal Miah Sale-Muktagasa	DOB	-	329,048
70	Lalmoni Agro Ltd.	DOB	-	99,646
71	M/s Kamruzzaman-Sherpur	DOB	-	668,550
72	Maa Agro Farm-Fulpur	DOB	1,333,820	-
73	Maa Enterprise-Gazipur	DOB	337,322	-
74	Mahin Traders-2- Dhaka	DOB	-	4,972,460
75	Maria Enterprise- DOB-Sherpur	DOB	219,990	-
76	Masud Traders-Sherpur	DOB	-	177,520
77	Mazharul Islam-Asstt. Store Manager-ID-1016	DOB	3,065,585	2,710,285
78	Milon Trade Fair-Dhaka	DOB	501,943	-
79	Minar Feed Mill-Mymensingh	DOB	7,736,074	1,454,543
80	Minto Poultry & Fish Feed-Nazrul-Malanda	DOB	-	579,361
81	Mitali Enterprise-Norsingdi	DOB	2,217,457	850,867
82	Mizanur Rahman-Mymensingh	DOB	731,574	-
83	Modina Trading-Johirul-Savar	DOB	866,370	9,479,580
84	Mofizuddin_DOB-Jamalpur	DOB	334,000	-
85	Mohonchandra Das-Trisal	DOB	834,425	1,309,425
86	Moni-Jamalpur	DOB	3,086,549	4,141,907
87	Moral Enterprise-Miron-Dhaka	DOB	1,729,003	5,307,842
88	Mostafa Feed Mill-Trisal	DOB	852,390	358,890
89	Motiur Rahman-Nokla	DOB	480,000	-
90	Mozammal Enterprise-Ruhul Amin-Dhaka	DOB	2,372,241	228,221
91	MS Trading-(Mahin)- Dob	DOB	1,397,151	4,356,205
92	Munsi Fish Feed-Valuka	DOB	477,015	-
93	Mustafizur Rahman-Jamalpur	DOB	5,158,334	247,352
94	Nadia Traders-Muktagasa	DOB	149,168	-
95	Nagla Project-Haluaghat	DOB	-	3,575,798
96	Nazrul- Nalitabari (DOB Party)	DOB	-	6,408
97	Nazrul Party-Sharifpur-Jamalpur	DOB	-	85,792
98	New Poultry Fish & Medicine-Salauddin-Gazipur	DOB	396,866	4,134,506
99	Nil Sagar Agro Industries-Nilfamar	DOB	617,162	12,215,290

100	Nirala Matsua Khamar_Mymensingh	DOB	1,665,563	-
101	NK Trading - Ruhul Amin (DOB)_ Dhaka	DOB	4,501,786	1,120,002
102	Nurul Islam-Jamalpur	DOB	2,310,405	957,840
103	Padma Feed Mill-Muktagasa	DOB	-	207,000
104	Pharma Vission-Armanitola-Dhaka	DOB	129,240	200,000
105	Poligon Feed Mill-Mazhar-Gazipur	DOB	204,934	4,137,977
106	Provati Feed Millk Ltd-Mothjheel-Dhaka	DOB	658,637	-
107	Pubali Feeds-Dipok-Mymensingh	DOB	-	757,180
108	Purnata Feed Mill-Valuka-Mymensingh	DOB	1,555,794	750,292
109	Quader Party-Churkhai	DOB	1,207,700	685,350
110	Rafiul Enterprise DOB-Dhaka	DOB	1,980,742	269,102
111	Rahat Feed Mill_Muktagacha	DOB	-	49,868
112	Rahima Traders-Sherpur	DOB	400,000	-
113	Rahman Party-Mymensingh	DOB	1,231,366	2,149,049
114	Raihan Footware-Jamalpur	DOB	679,295	416,240
115	Rasel Enterprise-Dhaka	DOB	4,991,868	-
116	Raton_Millennium Computer-Mymensingh	DOB	3,395	-
117	Raton Biswas-Sherpur	DOB	338,240	-
118	Razu Ahmed Khokon-Jamalpur	DOB	212,840	-
119	Ria Enterprise-Mymensingh	DOB	1,570,667	-
120	Ruhul Amin Party-Dhaka	DOB	4,766,950	2,410,000
121	Rupali Traders-Dhaka	DOB	187,038	-
122	S Alam Traders-Savar	DOB	3,686,148	1,400,008
123	S.B. Fish Feed-Hazi Basar-Norsingdi	DOB	9,534,477	4,775,425
124	Sabah International	DOB	4,533,433	1,431,133
125	Saidur-PN Bricks-Jamalpur	DOB	-	156,504
126	Sarah Trading-Gazipur	DOB	360,000	-
127	Sardar Health Care in Corporation	DOB	395,419	423,202
128	Sarsina Traders-Gazipur	DOB	8,576,576	-
129	Satata Fish Feed-Netrokona	DOB	223,740	-
130	Sazzad Hossain Party-Naugaon	DOB	2,472,634	1,049,520
131	Shafi-Narayanpur-Sherpur	DOB	4,041,710	1,600,000
132	Shahriar Enterprise-Sherpur	DOB	1,231,560	-
133	Shamim Enterprise-Mymensingh	DOB	3,636,855	1,280,050
134	Shimu Enterprise	DOB	460,163	-
135	Shudir Babu-KBC	DOB	5,129,747	673,320
136	Shuvo Enterprise-Jamalpur	DOB	324,360	1,178,061
137	SM Enterprise-Mirzapur	DOB	1,777,410	848,170
138	Sujon Miah_Valoka	DOB	-	31,625
139	Sujon-Jamalpur	DOB	112,790	-
140	Suma Enterprise-Susil-Sherpur	DOB	-	1,880,870
141	Surodoni Medical Hall-Bimol-Sherpur	DOB	6,323,662	1,598,298
142	Syed Eraz-Jamalpur	DOB	2,153,920	10,089,499
143	Syed Hamduzzaman Party-Jamalpur	DOB	14,002,012	15,103,656
144	Syed Sana-Bazrapur-Jamalpur	DOB	9,327,534	12,034,200
145	Takia Enterprise-Trishal	DOB	105,067	-
146	Tamim Poultry Fish Feed Party-Sherpur	DOB	143,165	194,805
147	Titu Party-Jamalpur	DOB	223,169	-
148	Trade Point International Party-Tohin	DOB	-	8,925,630
149	Umber Agro Feed-Laksmipur	DOB	783,660	545,580
150	Unique Enterprise-Gazipur	DOB	-	398,902
151	Vai Vai Poultry Fish Feed-Muktagasa	DOB	583,617	164,860
152	Abdus Sattar-Munshiganj	Fatty Acid	1,681,135	13,664

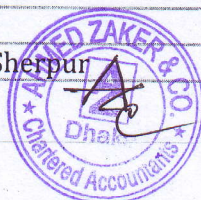
153	Akter Hossain C/o Syed Murad	Fatty Acid	-	2,117,843
154	Alam Soap Factory Ltd-Dhaka	Fatty Acid	1,501,011	3,837,345
155	Asok Kumar Agarwala-Kustia	Fatty Acid	275,893	13,098
156	BSB Enterprise-Dhaka	Fatty Acid	-	7,230
157	Haque Filling Station-Sherpur	Fatty Acid	-	4,685
158	Jamuna Trading-Sherpur	Fatty Acid	418,455	254,130
159	Ma Moni Soap Factory-B.Barria	Fatty Acid	225,710	-
160	Marin Chemical Co-Rangpur	Fatty Acid	1,506,925	3,652,832
161	Nazrul-Sherpur	Fatty Acid	-	8,427
162	Nizam and Brothers-Ctg.	Fatty Acid	571,678	505,875
163	Noor Enterprise-Obaidullah	Fatty Acid	720,280	300,000
164	Nutri Bangla Limited-Dhaka	Fatty Acid	-	39,562
165	Ripon-Dhaka (Organic Source)	Fatty Acid	241,470	211,860
166	Rox Soap & Cosmetics Ltd (Organic Source)	Fatty Acid	2,315,295	1,822,320
167	Rozina Soap Factory-Bhairab	Fatty Acid	161,891	-
168	Rupo-Bogra	Fatty Acid	74,426	-
169	Shahin-C/o Mono-Narayanganj	Fatty Acid	787,197	390,077
170	Shapon-SLM Enterprise-Jamalpur	Fatty Acid	1,572,663	397,343
171	Siddique Soap Factory-Syedpur	Fatty Acid	424,100	4,000
172	Suja-Bazrapur-Jamalpur	Fatty Acid	350,938	26,038
173	Syed Enterprise-Gum Party-Mymensingh	Fatty Acid	1,278,885	1,630,988
174	Tazul Islam-Gums-Ishardi	Fatty Acid	-	48,331
175	Younus-Ctg.	Fatty Acid	498,459	-
176	Amena Oil Mill-Abdul Motin-Dhobaura	Oil Bulk	3,783,051	4,825,326
177	A B Traders-BGB Dealer-CTG.	Oil Bulk	102,520	-
178	Al-Amin Enterprise-Rangamati	Oil Bulk	82,800	-
179	Amena & Sons-BGB Contractor-Khulna	Oil Bulk	965,400	-
180	Chad Enterprise-Mymensingh	Oil Bulk	80,800	-
181	Elira Enterprise-Dhaka	Oil Bulk	208,120	-
182	F K Enterprise-BGB Dealer-Rangpur	Oil Bulk	210,080	-
183	Girinoyon Engineering Workshop-Ctg.	Oil Bulk	1,215,432	-
184	Himom Enterprise-Thakurgoan	Oil Bulk	183,520	-
185	Jahan Traders- CTG Region	Oil Bulk	277,008	-
186	Jannat Enterprise-Sorail Region	Oil Bulk	351,864	-
187	KSS Enterprise-Kurigram	Oil Bulk	446,096	-
188	M/s:- As Shuharto Corporation-Comilla	Oil Bulk	288,000	-
189	Mukti Enterprise-Khulna	Oil Bulk	795,880	-
190	Noor Enterprise--Chapainawabganj	Oil Bulk	357,624	-
191	Ope Enterprise, BGB Oil Dealer	Oil Bulk	34,720	-
192	Pabon Traders-Sylhet	Oil Bulk	33,800	-
193	Raihan Enterprise-Jessore	Oil Bulk	92,400	-
194	Rana Enterprise-Satkhira	Oil Bulk	397,800	-
195	Rasel Enterprise-Rajshahi	Oil Bulk	189,170	-
196	Sayma Enterprise-Rangamati	Oil Bulk	16,160	-
197	Shofiqur Rahman-Chuadanga	Oil Bulk	1,464,600	-
198	Sishir Kumar Roy-Dinajpur	Oil Bulk	290,238	-
199	SS Shuharto Corporation-Comilla	Oil Bulk	323,200	-
200	Abdul Karim-Bazit Khila-Sherpur-Mini Dealer.	Oil Bulk	87,000	-
201	Abdur Razzak-Gazirkhamar-Mini Dealer.	Oil Bulk	36,000	-
202	Abu Rashed-Akhari Bazar-Mini Dealer.	Oil Bulk	69,000	-
203	Ferdous Hasan-Deaur Par Chandra-Jamalpur- Mi	Oil Bulk	36,000	-
204	Majadur Rahman-Sorisabari-Mini Dealer.	Oil Bulk	51,000	-
205	Marazul Haque-Mini Dealer	Oil Bulk	103,500	-

206	Mehedi Hasan-Ranigaon-Mini Dealer	Oil Bulk	69,000	-
207	Raju Ahamed-Nalitabari-Mini Dealer.	Oil Bulk	105,000	-
208	Ruhul Amin-Tinani Bazar-Jhenigati-Mini Dealer.	Oil Bulk	226,000	-
209	Sabuj Miah-Nazirapar Bazar-Mini Dealer	Oil Bulk	105,000	-
210	Sanuwarul Islam Sana-Sribordi-Mini Dealer	Oil Bulk	69,000	-
211	Shabbir Hossain-Madur Bazar-Jamalpur-Mini De	Oil Bulk	69,000	-
212	Shahinur Islam-Bokshigonj-Mini Dealer	Oil Bulk	36,000	-
213	Sorowar Hossain-Sheikhhati-Mini Dealer.	Oil Bulk	68,000	-
214	Momo Store_ Mukundabari, Jamalpur	Oil Bulk	18,000	-
215	Abu Sama Traders-Near Kachari Masjid	Oil Bulk	27,646	9,646
216	Akash Store-Kacharipara-Jamalpur	Oil Bulk	35,860	17,860
217	Amir Store-Fuzdari Mor-Jamalpur	Oil Bulk	29,550	11,550
218	Amzad Store-Shofirmiar Bazar	Oil Bulk	22,600	4,600
219	Antu Store-Basakpara-Jamalpur	Oil Bulk	35,460	17,460
220	Babul Store_ Sokalbazar-Jamalpur	Oil Bulk	32,250	14,250
221	Hasan Store-Bokultola-Jamalpur	Oil Bulk	26,460	8,460
222	Islamia Store-Shofirmiar Bazar	Oil Bulk	30,550	12,550
223	Koli Store-Shofirmiar Bazar	Oil Bulk	35,460	17,460
224	Lal Miah & Sons-Bakultala More	Oil Bulk	34,480	16,480
225	Lokman Store-Bogabaid Board Ghar	Oil Bulk	32,530	14,530
226	Omkar Store-Basakpara-Jamalpur	Oil Bulk	29,450	11,450
227	Ritu Traders-Sokal Bazar-Jamalpur	Oil Bulk	25,460	7,460
228	Robi Store-Sokal Bazar-Jamalpur	Oil Bulk	35,420	17,420
229	Sameha Store-Raniganj Bazar-Jamalpur	Oil Bulk	32,145	14,145
230	Sarwar M. O -Jamalpur	Oil Bulk	-	-
231	Shamim Store-Shofirmiar Bazar	Oil Bulk	25,460	7,460
232	Shemanto Store-Sarkarpara-Jamalpur	Oil Bulk	33,250	15,250
233	Sorwar Store-Dayanpara-Jamalpur	Oil Bulk	33,110	15,110
234	Tazul Store-Sofirmiar Bazar-Jamalpur	Oil Bulk	27,110	9,110
235	Yasin Store-Melanda Bazar-Jamalpur	Oil Bulk	32,580	14,580
236	Abdus Samad-Mahmudpur-Melanda	Oil Bulk	126,000	25,000
237	Aman Ullah Akash-Gunti Kenduya-Jamalpur.	Oil Bulk	18,000	16,000
238	Asadullah Store-Charpolisha Bazar-Malanda.	Oil Bulk	18,000	-
239	Dulal Store-BGB Camp-Jamalpur	Oil Bulk	41,000	14,000
240	Ebrahim-Mitali Bazar-Melanda	Oil Bulk	46,000	14,000
241	Faruk Jasim Store-Charpolisha Batmari Taltola-M	Oil Bulk	18,000	-
242	Hafizur Store-Vapki Bazar-Malanda.	Oil Bulk	-	18,000
243	Hazi Rastaurant_ Malanda Bazar_ Jamalpur.	Oil Bulk	36,000	-
244	Hotel Sanowar-Gatepar_ Jamalpur	Oil Bulk	18,000	-
245	Ittadi Store-Govindogonj Bazar-Malanda.	Oil Bulk	51,000	18,000
246	Jamalpur Central Hospital-Jamalpur	Oil Bulk	83,000	18,000
247	Joynal Store-Mesta Bayen Bari Mor-Jamalpur	Oil Bulk	63,000	13,000
248	Karim Store-Malanda-Jamalpur	Oil Bulk	69,000	12,000
249	Lucky Store-Balijuri Bazar-Mothergonj.	Oil Bulk	27,000	10,000
250	Maa Store-Kenduya Bazar-Jamalpur	Oil Bulk	50,000	10,000
251	Maa Variety Store-Tubewell Par Mor-Jamalpur	Oil Bulk	18,000	-
252	Mahim Store-Satrasta Mor-Jamalpur	Oil Bulk	297,080	18,000
253	Ma Store-Dagi Station Bazar-Malanda.	Oil Bulk	18,000	16,000
254	Ma Store-Taguria Bazar-Jamalpur.	Oil Bulk	-	12,000
255	Masud Rana Store-Motherganj.	Oil Bulk	50,000	-
256	Member Store-Mitali Bazar-Melanda	Oil Bulk	18,000	-
257	Milon Store-Shehata Bazar-Malanda.	Oil Bulk	46,000	8,000
258	Nasir Store-Malanda.	Oil Bulk	18,000	15,000

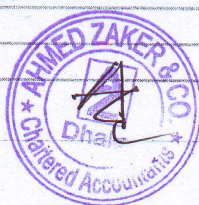
259	Nazmul Store-Aramnagar-Jamalpur.	Oil Bulk	47,000	9,000
260	Nazrul Store-Bania Bazar-Jamalpur	Oil Bulk	36,000	25,000
261	Nuruzzaman Store- Mests Mor-Jamalpur	Oil Bulk	18,000	13,000
262	Rafin Enterprise-Shehata Itvata-Malanda.	Oil Bulk	27,000	15,000
263	Rafiqul Store-Milon Bazar-Mothergonj.	Oil Bulk	18,000	12,000
264	Rahat Store-Vapki Bazar-Malanda.	Oil Bulk	18,000	-
265	Rasel Store-Gugumari-Mothergonj.	Oil Bulk	28,000	18,000
266	Rezaul Karim-Mirzapur-Madarganj	Oil Bulk	50,000	11,000
267	Rezaul Karim Store-Tubewel Mor-Jamalpur	Oil Bulk	18,000	-
268	Rohul Amin Store-Tatuliya Bazar-Jamalpur.	Oil Bulk	64,000	16,000
269	Rouf Store-Balijury Bazar-Madarganj	Oil Bulk	9,000	18,000
270	Saidur Store-Jamalpur.	Oil Bulk	8,000	12,000
271	Saleha Store_ Matherganj, Jamalpur	Oil Bulk	79,000	12,000
272	Salim Store-Hazra Bari Bazar-Malanda.	Oil Bulk	26,000	18,000
273	Shahin Store-Malanda-Jamalpur	Oil Bulk	18,000	12,000
274	Shohag Master Store-Charpolisha Bazar-Malanda	Oil Bulk	26,000	18,000
275	Sraban Enterprise-Kenduya Kalibari-Jamalpur	Oil Bulk	50,000	16,000
276	Sree Ramesh Dada-Balijuri Bazar-Malanda.	Oil Bulk	18,000	5,000
277	Tripti Misty Vander-Malanda-Jamalpur	Oil Bulk	18,000	-
278	Abu Raihan Store-Karapara-Sherpur.	Oil Bulk	2,200	6,200
279	Ahaz Uddin Store-Nonni-Nalitabari.	Oil Bulk	109,000	-
280	Anika Anjum Traders-Baromari Bazr-Nonni	Oil Bulk	2,000	3,500
281	Prodip Store-Sheripara-Sherpur.	Oil Bulk	-	19,500
282	Rafique Store-Soigori Para-Sherpur.	Oil Bulk	2,200	5,200
283	Rana Store-Sheripara-Sherpur	Oil Bulk	38,500	2,500
284	Renuara Store-Sherpur	Oil Bulk	59,000	23,500
285	Saiful Store-Ambagan Bazar-Nonni.	Oil Bulk	33,500	9,500
286	Shakib & Brothers-Kodomtoly-Nonni.	Oil Bulk	32,000	12,000
287	Shuvo Store-Puraton Opda-Jamalpur.	Oil Bulk	-	20,000
288	Sumon Store-Dopakura Bazar-Nonni.	Oil Bulk	28,300	300
289	Vai Vai Store-Fakirgonj Bazar-Sherpur	Oil Bulk	500	10,000
290	Police Line-Jessore	Oil Bulk	701,335	-
291	Police Line-Rajshahi	Oil Bulk	10,000	-
292	Abdul Kader Store-Nandir Bazar-Sherpur	Oil Bulk	18,000	2,100
293	Afaj Store-Longgarpara Bazar-Sribordi.	Oil Bulk	88,290	-
294	Aklas Store-Mazpara Bazar-Sherpur	Oil Bulk	26,700	16,200
295	Akter Store-Akhari Bazar-Sherpur.	Oil Bulk	18,000	-
296	Ananda Store-Jamtoli-Kusumhati	Oil Bulk	93,500	11,000
297	Aynol Store-Kusomhati Bazar-Sherpur	Oil Bulk	46,000	2,000
298	Azahar Store-Chitolia Bazar-Sherpur.	Oil Bulk	23,800	8,300
299	Aziz Store-Banger Mor-Sherpur	Oil Bulk	18,000	-
300	Babu Store-Chargojaria-Sherpur.	Oil Bulk	23,000	500
301	Badsha Store-Busstand-Kamarchar Road-Sherpu	Oil Bulk	18,000	-
302	Barak Store-Busstand Kamarchar Road_Sherpur	Oil Bulk	126,000	28,000
303	Emran Hussain Shawon-Depot Incharge Khulna	Oil Bulk	40,933	-
304	Faruk Enterprise-Nandir Bazar-Sherpur	Oil Bulk	18,000	-
305	Haque Store-Elsha Bazar-Sherpur	Oil Bulk	18,000	6,200
306	Haraz Store-Sherpur	Oil Bulk	18,000	-
307	Imran Rahman-Sherpur	Oil Bulk	198,570	-
308	Jakaria Store-Kandapara-Sherpur.	Oil Bulk	42,000	9,000
309	Lima Traders-Sherighat-Sherpur	Oil Bulk	42,000	6,000
310	Liton Enterprise-Pouroshaba Gate-Sherpur.	Oil Bulk	391,130	5,000
311	Lutu Store-Tatalpur-Sherpur.	Oil Bulk	18,000	-

312	Maa Store-Losmonpur-Sherpur	Oil Bulk	18,000	2,600
313	Mashruba Enterprise-Kusomhati Bazar-Sherpur	Oil Bulk	21,000	3,000
314	Ma Store-Bagbari-Sherpur.	Oil Bulk	24,500	6,500
315	Ma Store-Choytonkhila-Sherpur.	Oil Bulk	29,650	11,650
316	Maya Store-Sribordi	Oil Bulk	58,000	16,500
317	Mim Cosmetics-Mazpara Bazar-Sherpur	Oil Bulk	40,500	11,000
318	Mustakim Store-Digharpar-Sherpur	Oil Bulk	18,000	-
319	Nahid Enterprise-Ananda Bazar-Sherpur	Oil Bulk	27,010	12,500
320	Rafi Store-Munchirchar Bazar-Sherpur	Oil Bulk	18,900	900
321	Rahim Store-Mazpara Bazar-Sherpur	Oil Bulk	14,000	14,500
322	Rahim Store-Nandir Bazar (Middle Bazar)-Sherp	Oil Bulk	20,000	10,500
323	Rana Store-Ranigoy-Nalitabari	Oil Bulk	54,000	-
324	Ruli Store-Sheikh Hati Bazar-Sherpur	Oil Bulk	94,000	18,000
325	Saiful-Broken Rice Sale-Sherpur	Oil Bulk	6,825	-
326	Saiful Enterprise-Baromari-Sherpur.	Oil Bulk	18,000	-
327	Sajol Store-Bagraksha-Sherpur	Oil Bulk	18,000	-
328	Shakhaout Store-Doripara-Sherpur.	Oil Bulk	18,000	-
329	Shofiqul Store-Gazirkhamar Bazar-Sherpur.	Oil Bulk	36,000	-
330	Shohag Store-Baromari Bazar-Sherpur	Oil Bulk	46,500	500
331	Shohidul Store-Chandrapara Bazar-Sherpur	Oil Bulk	18,000	-
332	Shuvo Hotel-Mazpara Bazar-Sherpur	Oil Bulk	24,000	6,000
333	Siam Store-Busstand-Sherpur	Oil Bulk	36,000	14,500
334	SMS Store-Kararpara Bazar-Sherpur.	Oil Bulk	24,000	17,500
335	Sourob Store-Pakuria Bazar-Sherpur.	Oil Bulk	23,000	14,000
336	Tasir Store-Amtoli Bazar-Sherpur	Oil Bulk	145,000	18,000
337	Vai Bon Store-Brammaputra Bridge-Sherpur	Oil Bulk	45,100	500
338	Vai Vai Traders-Lakkhirchar-Sherpur.	Oil Bulk	46,000	500
339	Zisan Store-Ostimtola Mor-Sherpur	Oil Bulk	18,000	1,000
340	Abbas Ali-Sharisabari	Oil Bulk	-	190,870
341	Abul Kalam-Karimganj	Oil Bulk	1,876,500	-
342	Abul Kashem-Mohakhali-Dhaka	Oil Bulk	138,600	-
343	Aklima Khaton-Chakbazar-Sherpur	Oil Bulk	-	1,530,000
344	Ali Natural Oil Mill-Sontia-Jamalpur	Oil Bulk	3,402,875	-
345	Ali & Sons-Liakot Commissioner-Jamalpur	Oil Bulk	-	7,960
346	Amio Bala Pal-Mymensigh	Oil Bulk	1,457,361	1,200,006
347	Asha Oil Mill-Delwar Hossain-Natore	Oil Bulk	1,171,800	-
348	Ashraf Bhai-Jamalpur	Oil Bulk	8,749,044	4,605,864
349	Ashraful-Fulpur	Oil Bulk	807,300	-
350	Atiqur Rahman Sana Sayed-Oil	Oil Bulk	160,351	1,843,136
351	Azit Shaha-Kishorganj	Oil Bulk	3,189,495	1,007,800
352	Bengal Oil Mill-Muktagasa	Oil Bulk	1,353,445	130,245
353	Bismillah Oil and Agro Food Products-Ctg.	Oil Bulk	1,363,300	-
354	B K Traders-Bidhan Babu-Mymensingh	Oil Bulk	388,558	2,094,137
355	Chan Tara Oil Mill-Hossainpur	Oil Bulk	2,114,025	1,325,190
356	Elias-Spondon Sherpur	Oil Bulk	422,686	72,586
357	Faruk Hossain-Atharabari	Oil Bulk	1,917,471	2,459,088
358	Free Sample	Oil Bulk	-	148,373
359	Golam Mostafa-Dhaka	Oil Bulk	3,400	-
360	Janani Oil Mill-Sirajul-Melanda	Oil Bulk	442,947	285,680
361	Jony Oil Mill-Bishawjit-Kishorganj	Oil Bulk	3,560,683	1,965,193
362	Kajol Oil Mill-Hossainpur-Kishorganj	Oil Bulk	504,124	1,426,460
363	Kamruzzaman-Sylhet	Oil Bulk	749,995	-
364	Khan Oil Mill-Muktagasa	Oil Bulk	2,642,770	1,397,388

365	Kolimuddin-Atharabari	Oil Bulk	1,302,317	3,418,286
366	Kusuma Oil Mill-Netrokona	Oil Bulk	2,240,005	1,260,805
367	Lipi Apa-Dhaka	Oil Bulk	284,750	-
368	Maa Oil Mill-Shamol Madak.Shamganj Kalibari	Oil Bulk	-	2,020
369	Ma-Babar Ashirbad-Kalihati	Oil Bulk	5,296,400	-
370	Mahedi Enterprise-Azharul-Sharisabari	Oil Bulk	182,700	-
371	Mannan Store-Chadpur	Oil Bulk	270,000	-
372	Matri Oil Mill-Kishorganj	Oil Bulk	545,701	155,017
373	Matri Oil Mill-Mymensingh	Oil Bulk	312,374	289,844
374	Milon Bala Pal--Mymensingh	Oil Bulk	-	1,642,370
375	Minto Miah-Purbadhala	Oil Bulk	715,000	-
376	Minto & Sons-Sherpur	Oil Bulk	912,430	740,530
377	Mira Apa-Dhaka	Oil Bulk	284,900	-
378	Mirza Shahin-Tangail	Oil Bulk	774,000	-
379	Modina Trading-Pervez-College More-Sherpur	Oil Bulk	-	8,420
380	Mondal Enterprise-Jamalpur	Oil Bulk	18,000	-
381	Monshi Traders-Chapai	Oil Bulk	320,250	164,550
382	Nargis Enterprise-Nokla	Oil Bulk	999,465	2,339,931
383	Noor Hossain Oil Mill-Nalitabari	Oil Bulk	-	15,000
384	Padma Oil Mill-B.Barua	Oil Bulk	2,997,204	15,435
385	Padma Oil Mill-Muktagasa	Oil Bulk	730,425	-
386	Popular Oil Mil(Elias)	Oil Bulk	4,531,348	2,038,720
387	Priya Enterprise-C/o Sumon Saha-Savar	Oil Bulk	1,262,785	1,845,610
388	Progati Oil Mill-Debesh-Mymensingh	Oil Bulk	5,319,577	2,209,425
389	Pubali Oil Mill-Sojol-Sherpur	Oil Bulk	7,443,031	549,865
390	Rahim Uddin-Atharabari	Oil Bulk	2,644,525	-
391	Raja Oil Mill_ Sherpur	Oil Bulk	2,024,770	196,005
392	Ratna Oil Mill-Netrokona	Oil Bulk	334,726	610,935
393	Rupali Oil Mill-Madhupur	Oil Bulk	1,036,600	2,500
394	Saha Traders-Malanda	Oil Bulk	-	-
395	Saha Traders-Malanda-Oil Party	Oil Bulk	4,541,443	185,765
396	Salim Traders- Sharisa Bari	Oil Bulk	863,740	2,440
397	Sarkar Oil Mill-Shamganj-Netrokona	Oil Bulk	897,216	1,262,640
398	Sazzad Oil Mill-Bokul-Narundi	Oil Bulk	1,917,835	-
399	Shafiqul-Sharisha Bari	Oil Bulk	3,443,792	59,220
400	Shahi Bitan-Nayani Bazar	Oil Bulk	2,612,251	-
401	Shahi Vander-Nayani Bazar	Oil Bulk	2,936,787	248,978
402	Shamim Store-Sheripara-Sherpur.	Oil Bulk	25,000	-
403	Shehab Oil Mill-Obaidullah-Tarakanda	Oil Bulk	10,480,823	2,309,560
404	Shohag Oil Mill- Sribordi	Oil Bulk	-	329,650
405	Shohidul-Nandail	Oil Bulk	-	22,796
406	Shumi Apa-Dhaka	Oil Bulk	84,530	-
407	Siddik Oil Mill-Nalitabari-Sherpur	Oil Bulk	720,980	142,280
408	Sikder Oil Mill-Salim-Netrokona	Oil Bulk	3,375,607	348,007
409	Sobhan Oil Mill_ Sribordi	Oil Bulk	550,814	1,408,125
410	Sumon Oil Mill-Azahar-Somvoganj	Oil Bulk	13,145,303	2,581,936
411	Suroj Ali-Sorisabari	Oil Bulk	103,151	686,155
412	Vai Vai Oil Mill-Mymensingh	Oil Bulk	-	7,034
413	Yasin-Muktagasa	Oil Bulk	1,046,700	-
414	Yousuf Oil Mill_ Nalitabari	Oil Bulk	686,813	-
415	Zillu-Jamalpur	Oil Bulk	311,576	146,996
416	Asma Traders_ Sherpur	Oil Bulk	205,475	-
417	Fahim Traders-Jute Bag-Sherpur	Oil Bulk	321,250	-



418	Maa Enterprise-Jute Bag Party-Kusumhati	Oil Bulk	266,408	-
419	Maa Enterprise_Jute Bag_Sherpur	Oil Bulk	208,300	-
420	Raja Enterprise-Jute Bag Party-Somvoganj	Oil Bulk	1,420,820	814,500
421	Shohag_Jute Bag_Jamalpur	Oil Bulk	209,000	-
422	Sumaya Enterprise-Jute Bag-Sherpur	Oil Bulk	180,800	-
423	Adhunik Al-Amin Jewellers_Spent Earth	Oil Bulk	23,240	-
424	Majumder Oil Industries-Bogra	Oil Bulk	462,852	-
425	Rubel Enterprise-Spent Earth	Oil Bulk	103,620	-
426	Saiful Islam-Belal-Spent Earth-Shepur	Oil Bulk	1,641,253	357,192
427	Moin Enterprise,Borishal	Oil Bulk	97,300	-
428	Pan Traders--Uttara-Received Memo	Oil Bulk	27,960	-
429	Social Development Organization-Borishal.	Oil Bulk	45,000	-
430	Daily Shopping-RFL Group--Badda	Oil Bulk	346,177	-
431	Ascott the Residence Ltd. Baridhara	Oil Bulk	80,000	-
432	Astra Bio Pharmaceuticals Ltd. PCM	Oil Bulk	19,200	-
433	Cash & Carry-PCM Oil Dlr-Dhanmondi	Oil Bulk	111,972	-
434	Mousumi Catering Service Oil Dler	Oil Bulk	154,240	-
435	Rafa Super Shop--Mr. Babu-Mirpur	Oil Bulk	43,800	-
436	Republic Insurance Co. Ltd- PCM Dlr-Dhaka	Oil Bulk	162,160	-
437	Syed Tareq Hassan-TMO	Oil Bulk	243,860	-
438	Ananna Enterprise,Ctg	Oil Bottle	2,787,727	-
439	Dr. Khorshed Alam-Ctg.	Oil Bottle	-	8,400
440	Musa Enterprise-Ctg	Oil Bottle	931,680	-
441	A.B.Enterprise-CTG	Oil Bottle	2,445,208	-
442	Alam Store-Ctg	Oil Bottle	4,748,582	968,992
443	Apon Traders--Gouripur-Comilla	Oil Bottle	329,780	205,380
444	Famous Super Shop & Home Service-Feni	Oil Bottle	343,044	200,404
445	Mohammad Distribution--Ctg.	Oil Bottle	4,562,155	628,746
446	Moin & Trisa Enterprise,Oil Dler-Chittagong	Oil Bottle	1,384,173	-
447	Mr. Abdul Halim RM (Chittogong Depo)	Oil Bottle	146,644	4,685,724
448	Mukta Enterprise--Cox's Bazar	Oil Bottle	506,287	266,186
449	S. Hoque & Son's-Halishahar	Oil Bottle	77,936	57,776
450	Siddique Enterprise-Ctg	Oil Bottle	2,386,153	-
451	Sujan Enterprise-Noakhali	Oil Bottle	191,284	478,826
452	Shankar Saha-Haziganj,Chandpur	Oil Bottle	236,160	-
453	Alamgir & Brothers, Rajendrapur	Oil Bottle	94,689	38,301
454	A R Enterprise-Feni	Oil Bottle	1,258,045	-
455	A.R. Enterprise, Laksham	Oil Bottle	-	138,720
456	Atik Jisan Enterprise, Oil Dler, Saver	Oil Bottle	122,320	30,000
457	Awal Store-Norshingdi	Oil Bottle	120,065	260,360
458	Bhai Bhai General Store-Tejturi Bazar	Oil Bottle	485,680	-
459	Bhaiya Traders-. Haziganj	Oil Bottle	335,045	63,885
460	Hazi Mizan Enterprise-Kawran Bazar	Oil Bottle	31,651	-
461	H. R. Enterprise	Oil Bottle	1,283,670	-
462	Jalil Distribution-Baridhara	Oil Bottle	4,479,856	1,920,226
463	Jashim Store- Feni	Oil Bottle	228,977	317,127
464	King Fisher- MohammadPur	Oil Bottle	1,722,608	1,083,288
465	Mahid Enterprise-Noakhali	Oil Bottle	885,548	35,344
466	Masud Enterprise-Shantinager	Oil Bottle	8,095,957	-
467	Matri Trading-Dhaka	Oil Bottle	3,590,799	-
468	Meheraj Enterprise-Gazipur	Oil Bottle	354,502	386,382
469	M.M Trading-Uttara.	Oil Bottle	1,707,060	-
470	M.R Enterprise-Savar	Oil Bottle	60,300	-



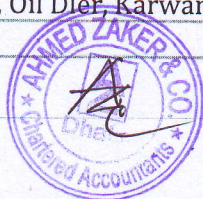
471	M/s Mitu Enterprise-Meradia	Oil Bottle	2,341,891	-
472	M.S. Trading-Kawran Bazar	Oil Bottle	1,009,428	38,500
473	M/s Zanoprio International-New Market	Oil Bottle	540,192	-
474	NNC Enterprise-Mohammadpur	Oil Bottle	1,782,674	-
475	Padma Media Center, Comilla	Oil Bottle	50,759	230,470
476	Paragon Trade International-Joarshahara	Oil Bottle	2,986,315	1,789,847
477	Rohamat Traders, Noakhali	Oil Bottle	188,439	167,893
478	Romi Traders-. Shampur	Oil Bottle	757,461	1,360,600
479	Ropum Traders, Modunpur	Oil Bottle	848,446	68
480	Shetol Store-Chandpur	Oil Bottle	1,100,289	313,444
481	S.K Traders-Uttar Badda	Oil Bottle	160,020	-
482	Sobhohanallah Enterprise, Luxmipur	Oil Bottle	842,572	472,047
483	S.T. Departmental Store.	Oil Bottle	116,200	19,000
484	Taseen Enterprise, Malibag	Oil Bottle	3,303,818	2,576,730
485	Titas Variety Store-Kawran Bazar	Oil Bottle	49,020	-
486	Agroni Bank Limited	Oil Bottle	203,228	35,746
487	BADC Bhaban	Oil Bottle	29,169	-
488	Bikash Adhikari-TSO	Oil Bottle	299,446	137,126
489	General Pharmaceuticals Ltd.	Oil Bottle	277,818	23,045
490	Iskcon	Oil Bottle	929,120	18,000
491	Janata Bank Limited.	Oil Bottle	15,023	9,848
492	Kinnori Hotel-PCM Dhaka	Oil Bottle	296,000	-
493	Marcantile Bank Limited-Dilkusha	Oil Bottle	98,457	20,857
494	Midland Bank Ltd.	Oil Bottle	143,228	44,600
495	Opsonin Pharma Limited	Oil Bottle	41,500	-
496	Red Button Catering Services Ltd.	Oil Bottle	52,800	-
497	Red Button-Dhaka	Oil Bottle	17,600	-
498	Rupali Bank	Oil Bottle	71,070	12,600
499	Shikdar Medical Collage & Hospital	Oil Bottle	55,412	-
500	Veritas Pharmaceuticats Ltd	Oil Bottle	972,480	219,460
501	Walton-Dhaka	Oil Bottle	53,060	-
502	Alliance Financial-	Oil Bottle	14,410	-
503	Basic Bank-	Oil Bottle	12,750	-
504	Beximco Central Canteen.	Oil Bottle	275,146	23,446
505	Beximco Officer Staff	Oil Bottle	118,924	19,424
506	Big Bazar Super Shop	Oil Bottle	53,156	16,538
507	Comfort Sky Restaurant	Oil Bottle	-	400
508	Eight Eleven-Banashree	Oil Bottle	73,156	13,878
509	Gastro Liver Hospital	Oil Bottle	54,000	-
510	Gastro Liver Hospital & Research Ins.	Oil Bottle	108,000	-
511	IBN Sina Medical College Canteen-. Dhaka	Oil Bottle	91,500	-
512	Ibn Sina Medical College-Dhaka	Oil Bottle	54,050	-
513	JR'S Groceries,Dhaka	Oil Bottle	-	31,112
514	Specialized Support Services	Oil Bottle	143,200	-
515	3s,Spondon Oil Dlr	Oil Bottle	77,770	24,650
516	Abu Bakar Siddique-Marketing Officer	Oil Bottle	33,361	19,128
517	ACI Limited-Dhaka	Oil Bottle	20,755	-
518	ACI Logistics Limited-Tejgoan-Dhaka	Oil Bottle	2,128,574	1,769,788
519	ACI Logistics Ltd. (Chittagong)	Oil Bottle	269,210	117,448
520	AHM Trading-Barishal	Oil Bottle	100,754	14,054
521	Alfah Enterprise-Jamalpur	Oil Bottle	4,729,165	461,874
522	Alliance Financial Services Ltd-Oil	Oil Bottle	11,050	-
523	Almas General Store-Gulshan	Oil Bottle	18,918	8,262



524	Amana Super Products (Pvt.) Ltd. Uttara	Oil Bottle	189,176	157,003
525	Anondo Bazaar	Oil Bottle	115,580	21,168
526	Anurag-Spondon Dealer-Shamoli	Oil Bottle	98,588	48,188
527	A.R.Super Shop-	Oil Bottle	95,996	42,948
528	Astra Biopharmaceutirals Ltd-Pcm	Oil Bottle	9,600	-
529	Badal Bashak	Oil Bottle	-	15,876
530	Bangla Bazaar--Md.Pur	Oil Bottle	191,350	44,638
531	Basic Bank-Gulshan	Oil Bottle	12,750	-
532	Best Buy Super Shop_Nikung-2	Oil Bottle	7,153	7,153
533	BGB-Dhaka	Oil Bottle	47,904	-
534	Bhagyakul General Store,Dhaka	Oil Bottle	84,190	25,865
535	Capricorn's World-Dhaka	Oil Bottle	288,250	17,530
536	Careefamily--Mirpur & Md. Pur	Oil Bottle	1,064,405	745,112
537	Cash & Carry Supershop-Dhanmondi	Oil Bottle	8,586	-
538	City Garden, Oil Dler,Mirpur	Oil Bottle	27,250	27,250
539	City Mahal- Mirpur	Oil Bottle	-	52,800
540	City Park- MohammadPur	Oil Bottle	-	30,800
541	City Shoping Mall Pvt. Ltd-Mirpur-10	Oil Bottle	-	4,978
542	Consumer Mega Shop-Kazipara-Mirpur	Oil Bottle	181,055	74,786
543	C.R.P. (Oil Dealer)	Oil Bottle	-	104,800
544	CSD Bangladesh-Dhaka Cantonment	Oil Bottle	1,455,894	655,596
545	Daily Shopping--Pran RFL Group.	Oil Bottle	163,624	-
546	Daily Super Shop--Shewrapara	Oil Bottle	754,083	168,210
547	Darus Salam Madrasa,Dhaka	Oil Bottle	72,000	-
548	Datta Traders-Bogra	Oil Bottle	-	154,520
549	Dedar Super Shop--Gulshan-2	Oil Bottle	136,740	55,218
550	Deebaf Super Shop-Dhaka	Oil Bottle	-	22,802
551	Depok & Brothers-Mymensingh	Oil Bottle	47,111	1,139,565
552	Deshi Super Shop & Pharma	Oil Bottle	244,740	60,354
553	Dhali Super Store--Gulshan-2	Oil Bottle	370,768	106,748
554	Fakruddin Biryani & Kabab	Oil Bottle	-	17,600
555	Fakruddin Foods Ltd.	Oil Bottle	29,620	20,820
556	Family Bazer-Mirpur	Oil Bottle	82,168	24,872
557	Family Center Shopping Mall,Mirpur	Oil Bottle	-	5,366
558	Family Fair Maga Shop,Gazipur	Oil Bottle	-	46,692
559	Family Mart-Uttara	Oil Bottle	-	15,586
560	Family Need Ltd.,Uttara	Oil Bottle	172,709	62,808
561	Four Star Traders-Uzzal-Adamdighi	Oil Bottle	27,300	12,380
562	Genius Shopping Center Ltd- Dealer.	Oil Bottle	584,275	71,962
563	G-Mart Super Shop--Mirpur-1	Oil Bottle	228,971	82,374
564	Green Arrow-Savar	Oil Bottle	2,131,125	1,326,561
565	Green Kitchen Thi & Mini Restaurent- Dhaka	Oil Bottle	-	240
566	Haat Bazar-Dhanmondi	Oil Bottle	-	72,332
567	Haque Store--Rupnagar-Mirpur-10	Oil Bottle	-	39,074
568	Holistic Medical Center--Panthopath	Oil Bottle	-	131,357
569	Hoque Bread & Food Plaza,Md.Pur	Oil Bottle	-	3,070
570	Hoque Mart.	Oil Bottle	72,336	22,806
571	Humaira Enterprise--Jessore	Oil Bottle	-	67,811
572	Ibn Sina Hospital- Dhaka	Oil Bottle	1,139,730	96,720
573	Ibn Sina Trust Ltd.	Oil Bottle	16,600	-
574	Islami Bank Limited -Dilkusha	Oil Bottle	23,400	9,600
575	KB Maga Shop--Basundhara	Oil Bottle	285,154	30,127
576	Khamar Bari Krishi Office.	Oil Bottle	-	26,640



577	King Fisher- Dhaka	Oil Bottle	2,174,976	1,882,776
578	Kings Trading-Spondon Dealer-Kakrail	Oil Bottle	1,578,612	1,414,572
579	Kinnori Hotel-	Oil Bottle	162,000	-
580	Kiosk--Dhanmondi	Oil Bottle	44,036	15,300
581	K.K. Enterprise-B.Baria	Oil Bottle	1,099,654	591,434
582	Krishibid Bazar,Dhaka	Oil Bottle	618,383	152,262
583	Labaid Cardiac Hospital, Oil Dler,Dhaka	Oil Bottle	90,960	38,160
584	Ma-Babar Ashirbad- Spondon Kalihati.	Oil Bottle	315,368	-
585	Mahfuzul Islam-Marketing Officer	Oil Bottle	45,225	20,625
586	Mahin Traders-Spondon Dealer-Dhaka	Oil Bottle	1,938,246	918,246
587	Meena Bazar. Oil Dler-Dkaha.	Oil Bottle	1,684,167	831,343
588	Megh Mala Super Shop,Mirpur	Oil Bottle	47,952	22,632
589	Mehedi Mart Super Shop. Oil Dilar.	Oil Bottle	593,306	173,564
590	Mini Mall Super Shop-Dhaka	Oil Bottle	25,362	21,168
591	Moina General Store-Spondon Dealer-Dhaka	Oil Bottle	31,278	14,264
592	Mousumi Caterting Sarvice-Baaunia Badoldi	Oil Bottle	45,600	-
593	Mr. Shihab Uddin Chowdhury-Institute Sales Offi	Oil Bottle	334,920	9,200
594	Mubina Enterprise-Banasri	Oil Bottle	958,851	-
595	Muslim Uddin-Depot Incharge-ID-1021	Oil Bottle	10,200	-
596	Nafisa Traders-. Siddirganj-N.Ganj	Oil Bottle	624,895	1,250,885
597	Nandan Mega Shop	Oil Bottle	192,222	58,344
598	Nandonik Bazar	Oil Bottle	198,437	105,569
599	Nandon Mega Shop,Uttara	Oil Bottle	13,870	21,001
600	Needs Departmental Store,Dhaka	Oil Bottle	29,897	14,669
601	Needs Super Shop	Oil Bottle	16,269	-
602	Non-Stop Mega Shop-Bashundhara Road	Oil Bottle	236,245	43,615
603	NTV Oil Deale	Oil Bottle	25,869	9,600
604	Nur Super Shop	Oil Bottle	42,900	62,900
605	Onno Kishu Online Shop	Oil Bottle	46,600	23,000
606	Orleans Inc. Oil Dler(Pick&Pay)	Oil Bottle	40,316	23,516
607	Pan Traders--Uttara	Oil Bottle	1,408,994	1,232,259
608	Pick & Pay Super Market-Dohs-Baridhara	Oil Bottle	279,857	30,790
609	Prema Enterprise-Spondon Dealer-Sherpur	Oil Bottle	1,550,001	597,480
610	Prince Bazar-Mirpur	Oil Bottle	2,575,546	1,516,160
611	Proshika (N.G.O)	Oil Bottle	114,860	70,200
612	Rafa Super Shop-Prince Bazar-4-Mirpur.	Oil Bottle	21,900	-
613	Rahimafrooz Superstores Ltd. (Agora), CTG	Oil Bottle	831,359	213,977
614	Rahimafrooz Superstores Ltd. (Agora), Dhaka	Oil Bottle	1,022,948	1,920,549
615	Rayhan Telecom-Spondon Dealer-Cox's Bazar	Oil Bottle	369,844	161,804
616	Republic Insurance Ltd-Purana Palton	Oil Bottle	174,860	-
617	Saad Musa City Center-,Kuril	Oil Bottle	489,045	179,046
618	Sadai Pati Super Shop, Oil Dler, Murpur	Oil Bottle	132,710	24,849
619	Shagar Enterprise--Comilla	Oil Bottle	912,305	696,665
620	Shodai-Spondon Nikunja-1	Oil Bottle	99,273	2,198
621	Shohag Enterprise-Spondon Dealer-Sylhet	Oil Bottle	481,324	376,512
622	Shop & Save-Uttara	Oil Bottle	530,837	103,337
623	Shureed Cofee & Fast-Food,Oil Dler,Narayangong	Oil Bottle	123,769	29,500
624	S.K. Choudhury and Sons-Comilla	Oil Bottle	106,151	14,536
625	South Point School & College,Oil Dler,Dhaka	Oil Bottle	86,570	33,870
626	Square Pharmaceuticals Ltd-Oil Dirl	Oil Bottle	30,000	-
627	S S Mart Limited- Spondon Oil Dealer.	Oil Bottle	55,614	18,054
628	Starco Trade International, Oil Dler, Karwan Baza	Oil Bottle	205,940	119,500
629	Syed Tareq Hasan-TMO	Oil Bottle	118,140	-



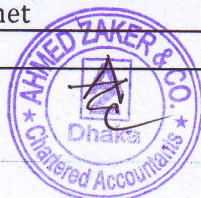
630	Testy Agro Products Ltd. Spondon Dealer-Ctg.	Oil Bottle	318,114	204,042
631	Tokyo Super Shop--Uttara	Oil Bottle	72,474	28,818
632	United Hospital Ltd, Dhaka.	Oil Bottle	778,154	452,950
633	Utac-Spondon Oil Dlr. Kishorganj	Oil Bottle	167,688	149,188
634	UTI Daily Needs,Gulshan-1	Oil Bottle	99,394	14,886
635	Voggya Panno Somobay Somiti-Motijhil	Oil Bottle	374,792	20,412
636	Welcome Super Shop-Shamoli-Dhaka	Oil Bottle	105,069	49,009
637	Western Bazar-,Mirpur	Oil Bottle	260,836	77,176
638	Yanti Chinese & Thai Restaurant	Oil Bottle	-	5,600
639	Zaruriah Super Shop	Oil Bottle	90,304	10,584
640	Alauddin Enterprise, Oil Dler, Shaintinagar	Oil Bottle	604,260	653,060
641	Alauddin Traders-Tongi	Oil Bottle	3,412,425	-
642	Azam Mohammad Deny-AM-Sylhet	Oil Bottle	535,835	2,463,308
643	Barishal Store,Oil Dler,Dhaka	Oil Bottle	937,316	798,116
644	Bashundhara City Development Ltd.Mass-01	Oil Bottle	164,960	26,500
645	Bashundhara-Officer & Staff	Oil Bottle	501,825	48,595
646	Business View--Tongi-Gazipur	Oil Bottle	156,010	33,710
647	Dewan Tradars, Oil Dler, Keraniganj	Oil Bottle	443,672	263,672
648	Friends Cable Network-Mirpur	Oil Bottle	5,374,042	1,896,012
649	Gaucia Traders--Munshiganj	Oil Bottle	2,026,082	359,960
650	Hazi Ayub Ali Enterprise, Oil Dler, New-Market	Oil Bottle	6,126,917	2,847,305
651	Lavender-Spondon Oil Dlr-Gulshan-2	Oil Bottle	310,212	-
652	Mahfuza Trading-Khilgaon	Oil Bottle	2,265,150	2,431,368
653	M M Trading-Uttara	Oil Bottle	4,029,895	2,055,005
654	M/s:- Shongkar Shaha-Hazigonj	Oil Bottle	49,620	-
655	M/s Afaz Uddin Traders	Oil Bottle	1,214,514	159,200
656	M/S Alamgir & Brothers	Oil Bottle	280,320	177,540
657	M/S Atik Jisan Enterprise	Oil Bottle	94,000	54,520
658	M/s- Nazma Enterprise-Manikgonj	Oil Bottle	53,400	-
659	M/S Rafiq Traders	Oil Bottle	64,600	31,900
660	Nazim Enterprise-Khilgoan	Oil Bottle	171,680	-
661	Nil Sagor-Nilphamari	Oil Bottle	4,772,232	4,099,271
662	Police Line- Jamalpur	Oil Bottle	484,740	362,340
663	Popular Medical College Hospital	Oil Bottle	106,960	36,960
664	Risa Distrubution-Pallabi	Oil Bottle	4,675,938	3,028,818
665	Sales Temporary (By Office Staff)	Oil Bottle	4,800	24,010
666	S S Enterprise-Karanijong	Oil Bottle	1,228,395	631,330
667	Unimart	Oil Bottle	578,829	309,349
668	Afaz Uddin Traders--Gazipur	Oil Bottle	946,072	-
669	Bhai Bhai Genaral Store,Dhaka	Oil Bottle	703,740	-
670	H. R. Enterprise-Mirpur	Oil Bottle	860,120	-
671	M.R. Enterprise- Sayar	Oil Bottle	150,100	-
672	Nazim Enterprise-Dhaka	Oil Bottle	122,400	-
673	Nazma Enterprise-. Manikganj	Oil Bottle	300,400	-
674	S.K.Trade-Dhaka	Oil Bottle	1,781,227	-
675	Square Pharmaceuticals Ltd.	Oil Bottle	142,000	-
676	S S Enterprise-Karanigonj	Oil Bottle	649,191	-
677	Tanjimul Ummah Madrasah, Uttara-Dhaka	Oil Bottle	179,096	-
678	Titas Variety Store-Dhaka	Oil Bottle	68,060	-
679	Akter Store-Doripara-Sherpur	Oil Bottle	4,400	14,000
680	Al Amin Store-Baromari-Nonni	Oil Bottle	36,000	26,500
681	Alo Enterprise-Jamtoli-Sherpur	Oil Bottle	18,000	3,000
682	Aminul Store-Nonni Bazar.	Oil Bottle	34,000	8,000
683	Aminul Store-Sapmari-Sherpur	Oil Bottle	36,000	-



684	Azom Store-Baromari Bazar-Nonni	Oil Bottle	3,500	8,000
685	Bithi Store-Notun Bazar-Boksigonj	Oil Bottle	-	15,000
686	Bodiuzzaman Store-Batkuchi Baromari-Nonni	Oil Bottle	23,000	7,000
687	Bokul Store-Pasgaoy-Nalitabari	Oil Bottle	26,000	-
688	Center Point -Singpara-Sherpur	Oil Bottle	7,500	9,000
689	Doyal Baba Enterprise-Tinani Bazar	Oil Bottle	8,000	16,500
690	Fazlu Store-Jhenaigathi	Oil Bottle	2,000	10,000
691	Jahir Store-Jhenaigathi .	Oil Bottle	2,000	15,000
692	Mamun Enterprise-Goruhati-Sherpur	Oil Bottle	-	8,800
693	Mannan Departmental Store-Sherpur	Oil Bottle	69,600	15,000
694	Masud Rana-Spondon Nalitabari-Sherpur.	Oil Bottle	374,215	-
695	Member Store-Sherighat-Sherpur	Oil Bottle	28,000	23,000
696	Minto Store-Nayani Bazar-Sherpur	Oil Bottle	28,000	-
697	Mohin Store-Chapatoly-Sherpur	Oil Bottle	11,900	14,800
698	Mohona Store-Gouripur-Sherpur	Oil Bottle	37,000	18,000
699	Monir Store- Nonni Bazar-Nalitabari	Oil Bottle	3,440	13,500
700	Monir Store-Sheripara-Sherpur	Oil Bottle	42,570	3,500
701	Monowar Store-Jhenigathi	Oil Bottle	2,000	18,000
702	Mostafa Store -Nondir Bazar-Sherpur.	Oil Bottle	-	16,000
703	Nayon Store-Busstand-Sherpur	Oil Bottle	31,000	-
704	Nazmul Store-Ananda Bazar-Sherpur	Oil Bottle	5,490	11,000
705	Noor Hossain Store-Sherpur	Oil Bottle	766,100	15,300
706	Osman Store-Kamarpara-Sherpur	Oil Bottle	18,000	32,000
707	Piyash Oil Store-Tinani Bazar-Nalitabari	Oil Bottle	35,500	1,500
708	Rezuyan Store-Sherpur	Oil Bottle	31,000	-
709	Rohul Amin Store-Tinani Bazar-Nalitabari	Oil Bottle	49,000	-
710	Rustom Store-Batkuchi Bazar-Nonni	Oil Bottle	29,000	1,500
711	Salatun Store-Notun Bazar-Boksigonj	Oil Bottle	-	17,000
712	Salim Enterprise-Ranigoy-Nalitabari	Oil Bottle	1,329,700	11,000
713	Satota Store-Tinani Bazar.Nalitabari	Oil Bottle	28,500	500
714	Shahjahan Store-Jhenaigathi	Oil Bottle	-	2,000
715	Shahjahan Store-Newmarket-Sherpur	Oil Bottle	-	6,300
716	Shaiwon Store-Nanni Bazar-Nalitabari	Oil Bottle	36,000	-
717	Shakil Enterprise-Sheripara-Sherpur	Oil Bottle	6,500	18,000
718	Shathi Store-Kali Bari-Sherpur	Oil Bottle	31,000	-
719	Siam Store-Busstand Bazar-Sherpur	Oil Bottle	26,500	-
720	Suroj Enterprise-Bottoli Tinani Bazar	Oil Bottle	3,000	12,500
721	Tapon Store-Bokshigonj.	Oil Bottle	23,000	-
722	Trionta Store-Madhabpur-Sherpur	Oil Bottle	11,500	9,000
723	Vai Bon Store-Baromari Tulsirchar-Sherpur	Oil Bottle	7,500	17,000
724	Ziyad Enterprise-Sheripara-Sherpur	Oil Bottle	2,500	18,000
725	Baizit Store-Tubewell Par-Jamalpur	Oil Bottle	36,000	-
726	Dulal Store-Charbawla-Mothergonj.	Oil Bottle	15,000	-
727	Hanif Store-Dayorpar Chandra-Jamalpur	Oil Bottle	36,000	-
728	Hotel Pasrasta-Pasrasta-Jamalpur	Oil Bottle	-	8,000
729	Mostofa Store-Gugumari-Mothergonj	Oil Bottle	36,000	-
730	Raju Store-Mitali Bazar-Mothergonj	Oil Bottle	11,000	-
731	Shahin M.O-Spondon Jamalpur	Oil Bottle	37,720	-
732	Shawn Store-Pasrasta Mor-Jamalpur.	Oil Bottle	33,000	-
733	Spondon Netrokona	Oil Bottle	64,770	212,700
734	Abdul Matin Talukdar-SR-Tangail	Oil Bottle	402,040	282,030
735	Ali Reza-Kustia	Oil Bottle	1,445,510	1,244,000
736	Armed Police Battalion-Muktagasa	Oil Bottle	417,855	295,200



737	CID Police-Dhaka	Oil Bottle	100,500	-
738	Hossain Traders-Police Line-Comila	Oil Bottle	278,578	161,008
739	J S Enterprise-Nalitabari	Oil Bottle	115,082	66,114
740	Mosiul Islam Mukul-TSO-Mymensingh	Oil Bottle	201,892	-
741	New Alo Ghar-Spondon Dlr-Rangpur	Oil Bottle	-	218,714
742	Nurul Islam-Police Line-Jamalpur	Oil Bottle	75,000	275,000
743	Police Line-Noakhali	Oil Bottle	899,240	480,920
744	Rabbani Enterprise-Bokhsiganj	Oil Bottle	624,150	256,590
745	S.A. Enterprise-Tangail	Oil Bottle	99,851	826,187
746	Shohidul Islam-Dealer-Kishorgonj	Oil Bottle	284,765	656,418
747	Shohidul Islam-TSO-Kishorgonj	Oil Bottle	735,740	445,460
748	Zia Jony Enterprise- Bhairab	Oil Bottle	48,720	18,861
749	Abdullah-TMO-Khulna	Oil Bottle	-	20,281
750	Abdur Razzak-TSO-Bagerhat	Oil Bottle	-	51,705
751	Antony Saha-SR-Gopalgong	Oil Bottle	-	30,002
752	Bappa Store--Gopalganj	Oil Bottle	177,238	95,258
753	Bhai Bhai Store-Jhenaidah-Khulna	Oil Bottle	158,087	135,665
754	Bismillah Store- Sathkhira	Oil Bottle	296,356	50,856
755	Dewan and Sonce Barishal	Oil Bottle	37,180	-
756	Impals Trade Link-Mongla	Oil Bottle	210,436	150,756
757	Ismail Hossain-TSO-Jhinaidha	Oil Bottle	-	7,620
758	Jahangir Alam -SR -Shatkhira	Oil Bottle	-	19,408
759	Jahangir- SR-Khulna	Oil Bottle	-	20,067
760	Jaman & Brothers--Jessore	Oil Bottle	133,205	56,478
761	Kamruzzan -TSO-Jessore	Oil Bottle	-	11,405
762	Maa Store-Magura	Oil Bottle	-	88,516
763	Makka Modina Enterprise-Khulna	Oil Bottle	88,365	-
764	Mr. Rahim RM Khulna (Total Sales)	Oil Bottle	153,649	682,698
765	M/s Monira Enterprise	Oil Bottle	-	20,930
766	M/s Nitay Gour Agency-Jessore, Noapara	Oil Bottle	417,966	179,780
767	M/S Shabuddin Enterprise-BagerHat	Oil Bottle	-	53,840
768	Munni-BP-Khulna	Oil Bottle	-	9,610
769	Rafiqul Islam-SR-Chuadanga	Oil Bottle	-	3,449
770	Rafiur Rahman-Depo-Inch-Khulna	Oil Bottle	-	30,497
771	Raisa Enterprise, Barishal	Oil Bottle	447,560	242,360
772	Shimul Kumar Sen-AM-Khulna	Oil Bottle	-	95,380
773	Sumaia Akter-BP-Khulna	Oil Bottle	-	1,000
774	Syed Mamun-AM-Khulna	Oil Bottle	-	126,513
775	Yousuf Ali-TSO-Khulna	Oil Bottle	-	46,432
776	Dewan and Sonce-Noapara-Barishal	Oil Bottle	838,262	-
777	Emu Enterprise-Madaripur	Oil Bottle	268,001	-
778	Ismail Trading Corporation--Khulna	Oil Bottle	93,860	-
779	Lamia Enterprise--Jessore	Oil Bottle	98,920	-
780	Modina Traders--Gopalganj	Oil Bottle	231,720	-
781	N.M.Corporation, Khulna Matro	Oil Bottle	446,180	-
782	Rima Store--Borishal	Oil Bottle	608,650	-
783	Saha Store Oil Dler,Khulna	Oil Bottle	636,405	-
784	Talukdar Enterprise,Barishal	Oil Bottle	80,700	-
785	Tofazzal-DM-Khulna	Oil Bottle	152,362	-
786	U.K Traders- Big Bazar- Jessore	Oil Bottle	35,080	-
787	M/s Pronendu Sekhore-Kustia	Oil Bottle	91,500	-
788	Kamruzzaman-Dealer-Sylhet	Oil Bottle	412,763	-
Total			569,028,067	383,885,328



Emerald Oil Industries Limited
Schedule of Advance Against Rice Bran Purchase
As at June 30, 2015

Annexure: F

Sl. No.	Name of the Customer	Amount in Taka	
		30.06.2015	30.06.2014
1	Alfah Enterprise-Jamalpur	21,010,700	1,102,756
2	Al-Muin Enterprise-Ghatail	2,053,429	612,755
3	Amran Enterprise-Sherpur	3,714,095	3,710,586
4	Anwar Enterprise-Dhakolhati-Sherpur	9,424,613	8,967,378
5	Arafat Enterprise-Jamalpur	2,786,942	3,966,128
6	Apurba Das-Mymensingh	-	357,050
7	Azad Enterprise-Comilla	-	4,052,732
8	Emam Hasan Enterprise-Sherpur	-	470,000
9	Emran Enterprise-Jamalpur	5,278,890	4,985,143
10	Enaa Enterprise-Sherpur	-	146,059
11	Hasan Enterprise-Sherpur	4,308,150	958,479
12	Islam Enterprise-Asuganj-B.Baria	4,604,600	2,897,204
13	Jabbar Rice Mill-Sherpur	3,592,930	3,000,000
14	Jahangir Enterprise-Savar Bustand	4,290,500	-
15	Lipi Enterprise-Jamalpur	1,002,480	907,787
16	Ma Babar Ashirbad Enterprise-Kalihati	3,654,310	1,577,622
17	Mim Enterprise-Sherpur	985,238	900,000
18	Motin & Brothers-Hobiganj-Sylhet	7,626,740	8,365,026
19	New Hasib Auto Rice Mill-Haluaghat	-	358,328
20	Orna Enterprise-Sherpur	1,235,542	500,000
21	Ruman Rice Mill-Jamalpur	6,098,829	3,124,857
22	Shafi Trade International- Sherpur	10,926,938	8,739,800
23	S. B. Traders	2,823,007	1,301,245
24	Saiful Traders-Bhairab	-	4,592,734
25	Salim Enterprise-Sherpur	-	879,310
26	Shumi Enterprise-Dhaka	2,017,950	-
27	Syed Murad-Jamalpur	22,289,300	-
Total		119,725,183	66,472,979

Emerald Oil Industries Limited

Schedule of Trade Creditors

As At 30 June, 2015

Annexure: G

Particulars	Amount In Taka	
	30.06.2015	30.06.2014
Anjuara Enterprise-Sherpur	176,952	280,968
Azad Chemical Company	-	85,565
Bablu Matsu Khamar-Jamalpur	-	112,000
Emam Hasan Enterprise-Sherpur	-	-
Green Oil and Poultry Feed-Rongpur	105,056	946,880
Hasan Enterprise-Sherpur	-	-
Hasna Traders-Sherpur	177,520	663,033
Jabbar Rice Mill-Sherpur	-	-
Kazi Enterprise-Islampur-Jamalpur	-	-
Kazi Traders-Bazitpur-Kishorganj	-	-
Loknath Traders--Sherpur	92,907	253,020
M.K Traders-Jessore	-	15,310
Mahim Rice Mill-Jamalpur	187,117	-
Mim Enterprise-Sherpur	-	-
Monohor-Jamalpur	328,677	592,132
Nirob Traders-Kalihati	-	354,213
Nitish Chandra Traders-Sylhat	316,694	362,115
Orna Enterprise-Sherpur	-	-
Rafique Enterprise-Sherpur	104,020	673,647
S. B. Trading-Sherpur	-	-
Salim Enterprise-Sherpur	159,055	-
Shaha Rice and Flour Mill-Sherpur	167,639	230,496
Shithi Enterprise-Grida Narayanpur	247,799	266,387
Susil Chandra Shaha-Kalihati-Tangail	128,356	125,830
Tani Enterprise-Jamalpur	-	257,973
Yasin Enterprise-Comilla	-	56,962
Zia Jony Enterprise-Sherpur	4,908	129,477
Total	2,196,700	5,406,008

Emerald Oil Industries Limited
Schedule of Advance Against Sales
 As at June 30, 2015

Annexure: H

Particulars	Amount In Taka	
	30.06.2015	30.06.2014
Alo Traders-Joydebpur	-	774
Barishal Store-Kawran Bazar	43,426	58,940
CID Police-Dhaka	-	8,108
Ferdous-Kamlapur	-	79,460
Levender-Gulshan-02	53,610	9,925
Majumder Oil Industries-Bogra	-	1,962
Mubina Enterprise-Banasri	-	87
New Shahjalal Rice Agency-Nitaiganj	4,430	19,100
Nipun Traders-Comilla	-	260
Nirala Matsua Khamar-Mymensingh	-	44,563
Rafiq Traders- Kishoregonj	6,000	41,480
Rozina Soap Factory-Bhairab	-	25,600
Sarkar Oil Mill-Shamganj-Netrokona	-	12,020
Sarwar M. O -Jamalpur	60,000	42,000
Saha Traders-Malanda	-	2,422
Swapon-Jamalpur	-	40,699
Titu-Jamalpur	-	6,070
Total	167,466	393,470

Emerald Oil Industries Limited
Schedule of Bill & Other Payable
 As at June 30, 2015

Annexure: I

Particulars	Amount In Taka	
	30.06.2015	30.06.2014
AGI Printing & Packing Ltd.	-	72,451
Bismilla Kowta Karkhana	400,201	571,929
Ghorashal Containers	220,897	153,626
Jabed Filling Sation	381,825	882,100
Kaz International	-	120,290
Nazma Pack Enterprise	-	19,525
Poriborton.Com	-	200,000
Underwriting Commission	-	500,000
Other Payable	8,955,836	25,611,694
Total	9,958,759	28,131,615