

**Krishibid Seed Ltd.**

Auditor's Report

Financial Statement  
For the year ended 30 June, 2022



# শফিক বসাক এন্ড কোং SHAFIQ BASAK & CO.

CHARTERED ACCOUNTANTS

## Partners:

Md. Shafiqul Islam, FCA  
Sampad Kumar Basak, FCA  
Sarwar Mahmood, FCA  
Sheikh Zahidul Islam, MBA, FCA

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## INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF KRISHIBID SEED LIMITED

### Report on the Audit of the Financial Statements

#### Opinion

We have audited the financial statements of Krishibid Seed Limited (the "Company"), which comprise the Statement of Financial Position as at **30 June 2022** and 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 notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, Except for the effects of the matters describe in the basis of qualified opinion section of our report the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at **30 June 2022** and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) the company act 1994 and security exchange rules 2020 and other applicable laws and regulations. Except depreciation charged on addition of fixed asset.

#### Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Description of key audit matters	Our response to key audit matters
<b>Valuation of Property, Plant and Equipment (PPE)</b>	
The carrying value of the PPE amounted to BDT 291,612,996 as at 30 June 2022. The valuation of PPE was identified as a key audit matter due to the significance of this balance to the financial statements. Expenditures are capitalized if they create new or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the asset or its significant	Our audit included the following procedures: <ul style="list-style-type: none"> <li>We reviewed the opening balances of PPE which was audited by Ashraf Uddin &amp; Co. Chartered Accountants and we assessed the addition during the year under our audit, checked the related accounting treatment and associated deferred tax as recognized by the company.</li> <li>We inspected a sample of invoices documents to determine whether the classification between capital and operating expenditure was appropriate;</li> <li>We evaluated whether the useful lives determined</li> </ul>



INDEPENDENT MEMBER OF  
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<p>period during which the asset or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.</p>	<p>and applied by the management were in line with historical experience and the market price;</p> <ul style="list-style-type: none"> <li>• We checked whether the depreciation of PPE items was commenced timely, by comparing the date of the classification from capital in progress to ready for use, with the date of the act of completion of the work.</li> <li>• We performed physical asset verification at the year end, observed procedures of asset acquisition, depreciation and disposal and finally assessed the appropriateness and presentation of disclosures as per relevant accounting standards.</li> </ul> <p><b>[See note number 4.00 for details]</b></p>
<p><b>Valuation of Inventory</b></p>	
<p>The Company had inventory of BDT 47,012,467 at 30<sup>th</sup> June 2022 which includes Finished Goods, Raw Materials, Packing Materials, Spare Parts and Work in Process etc.</p> <p>Inventory value is measured as follows:</p> <p>Inventories are stated at the lower of cost and net realizable value in accordance with IAS-2 'Inventories'. As result, the management apply judgment in determining the appropriate values for value in use, work-in-progress, values for slow moving or obsolete items and need to apply impairment provision.</p> <p>While excess holding of inventories could impact level of inventories can result in stock outs or irregular supply to the market.</p>	<p>We verified the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by:</p> <ul style="list-style-type: none"> <li>• We evaluated the design and implementation of key inventory controls operating across the company's factory and warehouse;</li> <li>• We challenged the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow-moving/obsolete stock are valid and complete.</li> <li>• We reviewed the historical accuracy of inventory provisioning and the level of inventory write-offs during the year;</li> <li>• We attended inventory counts and reconciling the count results to the inventory listing to test the completeness of data;</li> <li>• We compared the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories and comparison to the associated provision to assess whether inventory provisions are complete;</li> <li>• We discussed with management about their sales forecasting procedures and ordering of inventories, and inquired about remedial action taken in case of excess or shortage of inventories due to difference in forecast and actual results.</li> </ul> <p><b>[See note number 5.00 for details]</b></p>



**Measurement of Deferred Tax Liabilities**

The Company reported net deferred tax liabilities totaling BDT as at 752,594. Significant judgments are required in relation to deferred tax liabilities as their recoverability is dependent on forecasts of future profitability over a number of years.

- We obtained an understanding, evaluated the design and tested the operational effectiveness of the company over the recognition and measurement and the assumptions used in estimating the future taxable income.
- We also assessed the completeness and accuracy of the data used for the estimations of future taxable income.
- We involved our tax expertise to assess key assumptions, controls, recognition and measurement of Taxes.
- Finally, assessed the appropriateness and presentation of disclosure against IAS 12 Income Tax.

[See note number 13.00 for details]

**Revenue Recognition**

At year end the Company reported total revenue of BDT 374,348,026. Revenue is measured net of discounts, incentives and rebates earned by customers on the Company's sales.

Within a number of the Company's markets, the estimation of discounts, incentives and rebates recognized based on sales made during the year is material and considered to be complex and judgmental. Therefore, there is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives and rebates.

There is also a risk that revenue may be overstated due to fraud through manipulation of the discounts, incentives and rebates recognized resulting from the pressure of local management may feel to achieve performance targets.

We have tested the design and operating effectiveness of key controls focusing on the following:

- Calculation of discounts, incentives and rebates;
- Segregation of duties in invoice creation and modification; and
- Timing of revenue recognition.

Our substantive procedures in relation to the revenue recognition comprises the following:

- Obtaining supporting documentation for sales transactions recorded either side of year end as well as credit notes issued after the year end date to determine whether revenue was recognized in the correct period;
- Within a number of the Company's markets, comparing current year rebate accruals to the prior year and, where relevant, completing further inquiries and testing.
- Agreeing a sample of claims and rebate accruals to supporting documentation;
- Critically assessing manual journals posted to revenue to identify unusual or irregular items; and
- Finally assessed the appropriateness and presentation of disclosure against relevant accounting standards.

[See note number 18.00 for details]





<b>Employee Benefits</b>	
<p>(a) Short-term employee benefits, such as the following, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services:</p> <ul style="list-style-type: none"> <li>(i) wages, salaries and social security contributions;</li> <li>(ii) paid annual leave and paid sick leave;</li> <li>(iii) profit sharing and bonuses; and</li> <li>(iv) non-monetary benefits (such as medical care, housing, cars and free of subsidized goods or services) for current employees;</li> </ul>	<p>The objectives of this standard are to prescribe the accounting and disclosure for employee benefits. The standard requires an entity to recognize;</p> <ul style="list-style-type: none"> <li>(a) a liability when an employee has provided service in exchange for employee benefits to be paid in the future; and</li> <li>(b) an expense when the entity consumes the economic benefit arising from service provided by an employee in exchange for employee benefits.</li> <li>(c) The company has no any other long-term employee benefits, such as following: <ul style="list-style-type: none"> <li>(i) long-term paid absences such as long-service leave or sabbatical leave;</li> <li>(ii) jubilee or other long-service benefits; and</li> <li>(iii) long-term disability benefits; and</li> </ul> </li> <li>(d) Termination benefits</li> </ul>
<b>WPPF and Welfare Fund.</b>	
<p>The company makes a Regular allocation of 5 % (of 3,672,7274tk.) on Net Profit Before Charging such expenses to this fund as per provisions of labor laws-2006 and which is a material item to the financial statements.</p> <p>There is a significant risk regarding payment to the Government fund and Labor welfare fund of the amounts and misstatement of the items. As such, management is required to make judgments in determining whether WPPF and Welfare Fund are being appropriately transferred and also need to make provision for aged WPPF and Welfare Fund, if required.</p>	<ul style="list-style-type: none"> <li>• Tested the operating effectiveness of key controls over WPPF and Welfare Fund.</li> <li>• Being a part of auditor's responsibility as regarding external confirmation, we requested for external confirmation.</li> <li>• Tested on a sample basis the value disclosed according to the reply obtained.</li> <li>• Assessed whether appropriate provisions have been recognized for aged WPPF and Welfare Fund, if required and evaluating management's basis for determining the refundable.</li> </ul> <p><b>Please refer to note 16.1 to the financial statements.</b></p>
<b>Appropriateness of implication of leases and disclosure on the impact of the initial application of IFRS 16.</b>	
<p>The company currently has low value lease agreements at of its offices. The leases are short term leases. Resultantly the leases are not treated as right-of-use assets. As such the effect of IFRS 16 is very immaterial compared to the volume of whole financial statements.</p>	<p>With regard to the impact of the initial application of IFRS 16 from the financial year 2022 onward, we assessed the impact determined after the implementation of the new standard. Our audit approach included, among other items.</p> <p><b>Please refer to the note 20.00 to financial statements.</b></p>

#### **Other information**

Management is responsible for the other information. The other information comprises all of the information included in the Annual Report other than the financial statements and our auditor's report



thereon. The Annual Report is expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs) the companies act 1994, the security exchange rules 2020 and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial





statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the company's financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

We have not come across any other key audit issue for the year under audit, and as such nothing is reportable.

#### **Report on other Legal and Regulatory Requirements**

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules 2020, we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) The statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- d) The expenditure incurred was for the purposes of the Company's business.

Date: November 10, 2022  
Place: Dhaka

Signed for & on behalf of  
Shafiq Basak & Co.  
Chartered Accountants

  
Sheikh Zahidul Islam, FCA, MBA  
Partner



**KRISHIBID SEED LIMITED**  
**Statement of Financial Position**  
**As at 30th June, 2022**

Particulars	Notes	Amount in Taka	
		30th June,2022	30th June,2021
ASSETS:			
Non-Current Assets		296,673,210	183,491,832
Property, Plant and Equipment-Carrying Amount	4.00	291,612,996	183,491,832
Modern Research & Development	4.01	5,060,214	-
Current Assets		215,371,010	144,973,024
Inventories	5.00	47,012,467	46,755,304
Trade Receivables	6.00	102,227,654	57,388,024
Advances Against Works	7.00	33,785,673	-
Advances, Deposits & Pre-payments	8.00	19,617,567	19,453,082
Cash & Cash Equivalents	9.00	12,727,649	21,376,614
TOTAL ASSETS		512,044,220	328,464,855
SHAREHOLDERS' EQUITY AND LIABILITIES:			
Shareholders' Equity		368,864,036	189,441,766
Share Capital	10.00	300,000,000	106,000,000
Share Money Deposits	10.10	-	45,000,000
Retained Earnings	11.00	68,864,036	38,441,766
Non-Current Liabilities		22,426,766	30,838,482
Long Term Borrowings	12.00	21,674,171	30,330,000
Deferred Tax Liabilities	13.00	752,595	508,482
Current Liabilities		120,753,418	108,184,607
Short Term Borrowings	14.00	107,262,946	99,610,000
Trade Payables	15.00	2,021,457	1,854,218
Liabilities for Expenses	16.00	4,902,769	2,777,449
Liability for Current Tax	17.00	6,566,246	3,942,940
Total Liabilities		143,180,184	139,023,090
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		512,044,220	328,464,855
Net Assets Value (NAV) Per Share	27.00	12.30	17.92

The annexed notes form an integral part of the financial statements.

  
**Managing Director**

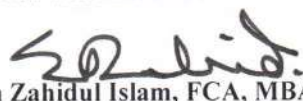
  
**Director**

  
**Company Secretary**

Signed as per our separate report on same date.

Signed for & on behalf of  
**Shafiq Basak & Co.**  
**Chartered Accountants**

Dated: 10th November, 2022  
Place: Dhaka

  
**Sheikh Zahidul Islam, FCA, MBA**  
**Partner**  
**DVC: 2212061394AS569968**





**KRISHIBID SEED LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the year ended 30th June, 2022

Particulars	Notes	Amount in Taka	
		30th June,2022	30th June,2021
Revenue	18.00	374,348,026	221,797,628
Cost of Goods Sold	19.00	(292,269,073)	(173,243,062)
<b>Gross Profit</b>		<b>82,078,953</b>	<b>48,554,566</b>
<b>Operating Expenses</b>		<b>(31,181,091)</b>	<b>(13,328,834)</b>
Administrative Expenses	20.00	(15,523,592)	(5,110,269)
Selling and Marketing Expenses	21.00	(15,657,499)	(8,218,565)
<b>Operating Profit</b>		<b>50,897,863</b>	<b>35,225,732</b>
<b>Non Operating Expenses</b>		<b>(13,589,176)</b>	<b>(12,387,197)</b>
Other Income		-	18,654
Financial Expenses	22.00	(13,589,176)	(12,405,851)
<b>Profit before Income Tax</b>		<b>37,308,687</b>	<b>22,838,535</b>
WPPF Expenses	23.00	(1,776,604)	(1,087,549)
<b>Net Profit before Tax</b>		<b>35,532,083</b>	<b>21,750,985</b>
<b>Income Tax Expenses</b>		<b>(5,109,812)</b>	<b>(3,014,059)</b>
Current Tax	24.00	(4,865,701)	(2,661,609)
Deferred Tax	25.01	(244,112)	(352,449)
<b>Net Profit after Tax</b>		<b>30,422,270</b>	<b>18,736,927</b>
<b>Total Comprehensive income</b>		<b>30,422,270</b>	<b>18,736,927</b>
<b>Basic Earnings Per Share (EPS)</b>	26.00	<b>1.51</b>	<b>1.87</b>

The annexed notes form an integral part of the financial statements.

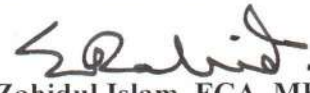
  
Managing Director

  
Director

  
Company Secretary

Signed as per our separate report on same date.

Signed for & on behalf of  
**Shafiq Basak & Co.**  
Chartered Accountants

  
**Sheikh Zahidul Islam, FCA, MBA**  
Partner  
DVC: 2212061394AS569968

Dated: 10th November, 2022  
Place: Dhaka




# KRISHIBID SEED LIMITED

## Statement of Cash Flow

For the year ended June 30, 2022

Particulars	Notes	Amount in Taka	
		30th June,2022	30th June,2021
<b>A. Cash Flows from Operating Activities:</b>			
Cash Received from Customers		329,508,396	214,210,831
Payment to Suppliers & Others		(288,995,758)	(197,524,782)
Cash payment to Operating Expenses		(32,772,745)	(12,428,470)
<b>Cash Generated from Operation</b>		<b>7,739,893</b>	<b>4,257,579</b>
Income Tax paid		(1,685,999)	(2,242,396)
<b>Net Cash Generated from Operating Activities</b>		<b>6,053,894</b>	<b>2,015,183</b>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment		(115,325,128)	(39,668,896)
Advances Against Capital Expenditure		(33,785,673)	-
<b>Net Cash Used in Investing Activities</b>		<b>(149,110,801)</b>	<b>(39,668,896)</b>
<b>C. Cash Flows from Financing Activities:</b>			
Net Received /(Payment) Long Term Borrowings		(8,655,829)	-
Net Received /(Payment) Short Term Borrowings		7,652,946	16,710,210
Increase / Decrease Share Money Deposits		(45,000,000)	45,000,000
Increase / Decrease Issuance of Share Capital		194,000,000	6,000,000
Net Payment for Financial Expenses		(13,589,176)	(12,352,015)
<b>Net Cash flows from Financing Activities</b>		<b>134,407,941</b>	<b>55,358,195</b>
<b>D. Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(8,648,966)</b>	<b>17,704,482</b>
<b>E. Cash and Cash equivalents at the beginning of the year</b>		<b>21,376,615</b>	<b>3,672,133</b>
<b>F. Cash and Cash Equivalents at the End of the Year (D+E)</b>		<b>12,727,649</b>	<b>21,376,615</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>28.00</b>	<b>0.30</b>	<b>0.20</b>

  
Managing Director

  
Director

  
Company Secretary

Dated: 10th November, 2021

Place: Dhaka





**KRISHIBID SEED LIMITED**  
**Statement of Changes in Equity**  
**For the year ended 30th June, 2022**

(Amount in Taka)

Particulars	Ordinary Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2021	106,000,000	45,000,000	38,441,766	189,441,766
New Share issued during this year	78,000,000	-	-	78,000,000
Market Share (QIO)	116,000,000			
Share money Deposit	-	(45,000,000)	-	(45,000,000)
Net Profit after Tax	-	-	30,422,270	30,422,270
Balance as on 30th June, 2022	300,000,000	-	68,864,036	252,864,036

**Statement of Changes in Equity**  
**For the year ended June 30, 2021**

(Amount in Taka)

Particulars	Ordinary Share Capital	Share Money Deposit	Retained Earnings	Total
Balance as on July 01, 2020	100,000,000	-	19,704,839	119,704,839
New Share issued during this year	6,000,000	-	-	6,000,000
Share Money Deposit	-	45,000,000	-	45,000,000
Net Profit after Tax	-	-	18,736,927	18,736,927
Balance as on June 30, 2021	106,000,000	45,000,000	38,441,766	189,441,766

  
**Managing Director**

  
**Director**

  
**Company Secretary**

Dated: 10th November, 2022

Place: Dhaka



**Notes, Comprising of Significant Accounting Policy and Other Explanatory Information  
For the year ended 30 June 2022**

**1.00 REPORTING ENTITY**

**1.01 Background of the Company**

The company namely "KRISHIBID SEED LIMITED" was incorporated on 28 September, 2016 vide registration no. C-133217/2016 as a public limited company in Bangladesh under the Companies Act 1994.

**1.02 Registered Office of the Company**

The registered office of the Company is located at 801, Rokeya Sharani, Kazi Para, Mirpur, Dhaka, Bangladesh.

**1.03 Nature of the business**

The Principal activity and the nature of the business of the Company is to producing and importing of different kinds of quality seeds like Vegetables, Maize, Rice, Wheat, Oil, Pulse, Grass, Potato, etc. which are sold in local market.

**2.00 BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS**

**2.01 Statements of Compliance:**

The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs), the Securities and Exchange Rules, 2020, the Companies Act, 1994, Income Tax Ordinance, 1984, Income Tax Rules, 1984, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labour Act, 2006 (Amendment 2013) and other laws and regulations are applicable for the Company.

**2.02 Going Concern**

Management have assessed the going concern assumptions during the preparation of the financial statements of the company, Management believe that no events or conditions give rise to doubt about the ability of the company to continue in operation in the foreseeable future. This conclusion is drawn based on knowledge of the company, the estimated economic outlook and related identified risks and uncertainties. It has been concluded that it is reasonable to apply the going concern concept as the underlying assumption for the financial statements.

During the year the company has achieved of profit of Tk. **30,422,270/-** which is a significant increase in comparison with the previous periods and which is considered as sufficient by the management of the company to meet its current liability and pay debts when they fall due.

**2.03 Accrual Basis**

The financial statements have been prepared, except cash flows information, using the accrual basis of accounting.

**2.04 Components of the Financial Statements**

According to IAS 1 Presentation of Financial Statements the complete set of financial statement includes the following components: -

- a) Statement of financial position as at 30 June 2022.
- b) Statement of profit or loss and other comprehensive income for the year ended 30 June 2022.
- c) Statement of changes in equity for the year ended 30 June 2022.
- d) Statement of cash flows for the year ended 30 June 2022. and
- e) Notes, comprising of significant accounting Policy and Other explanatory information.





## **2.05 Use of Estimates and Judgments**

The preparation of financial statements in conformity with IFRSs requires management to make judgments, estimates, and assumptions that affect the application of policies and reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of income and expense. The estimates and underlying assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis.

## **2.06 Responsibility for Preparation and Presentation of Financial Statements**

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and as per the Conceptual Framework for Financial Reporting.

## **2.07 Statement of Cash Flows**

Statement of Cash Flows has been prepared in accordance with IAS 7 Statement of Cash Flows and the cash flows from the operating activities have been presented under direct method considering the provisions of Paragraph 19 of IAS 7 which provides that "Entities are encouraged to report cash flows from operating activities using the direct method" and as per requirement of the Securities and Exchange Rules, 2020.

As per Bangladesh Securities and Exchange Commission Notification No. BSEC/CMRRCD/2006158/208/Admin/81 dated 08 August 2018, Cash Flows from operating activities has been reconciled with net income using the direct method.

## **2.08 Applicable accounting standards**

The following IASs and IFRSs are applicable for the financial statements for the year under review:

### **IASs:**

IAS 1	Presentation of Financial Statements;
IAS 2	Inventories;
IAS 7	Statement of Cash Flows;
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors;
IAS 10	Events after the Reporting Period;
IAS 12	Income Taxes;
IAS 16	Property, Plant and Equipment;
IAS 19	Employee Benefits;
IAS 23	Borrowing Costs;
IAS 24	Related Party Disclosures;
IAS 32	Financial Instruments: Presentation;
IAS 33	Earnings per Share;
IAS 36	Impairment of Assets;

### **IFRSs:**

IFRS 7	Financial Instruments: Disclosures;
IFRS 8	Operating Segments;
IFRS 9	Financial Instruments;
IFRS 13	Fair Value Measurement;
IFRS 15	Revenue from Contracts with Customers;
IFRS 16	Leases;

## **2.09 Property, Plant and Equipment (PPE)**

All Property, Plant and Equipment are stated at cost less accumulated depreciation as per IAS 16 Property, Plant and Equipment. The cost of acquisition of an asset comprises of its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes.



a) Depreciation

Name of Assets	Rate	Rate
	2022	2021
Land & Land Developments	0%	0%
Storage Building & Construction	5%	5%
Factory Furniture & Fixtures	10%	10%
Electrical Equipment & Installation	10%	10%
Office Furniture	10%	10%
Office Equipment & Decoration	10%	10%
De- Humidifier	10%	10%
Seed Cylinder	10%	10%
Grader Machine	10%	10%

### b) Capitalization of Borrowing Costs

**c) Retirement and Disposals:**

**d) Impairment**

#### e) Leases

## 2.10 Borrowing Costs

## 2.11 Revenue Recognition





- a) Identify the contracts with customer;
- b) Identify the performance obligations in the contracts;
- c) Determine the transaction price;
- d) Allocate the transaction price to the performance obligation in the contracts;
- e) Recognize revenue when (or as) a performance obligation is satisfied.

We followed all the above five steps and recognize revenue when a performance obligation is satisfied.

## **2.12 Valuation of Current Assets**

### **Accounts Receivable**

Accounts receivable are created at original invoice amount, there is no evidence of a risk of non-payment, the full amount of accounts receivable is considered collectable.

### **Inventories**

Inventories are carried at the lower of cost and net realizable value whichever is lower as prescribed by IAS 2 Inventories. The cost of inventories comprises of expenditure incurred in the normal course of business in bringing the inventories to their present location and condition. Net realizable value is based on estimated selling price less any further costs expected to be incurred to make the sale.

## **2.13 Provisions**

A provision is recognized in the statement of financial position when the company has a legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the date of statement of financial position.

## **2.14 Employees' Benefit**

The company maintains Short Term Employee Benefits as per IAS 19 Employee Benefits.

### **Short Term Employee Benefits**

Short-term employee benefits include wages, salaries, festival bonuses etc. Obligations for such benefits are measured on an undiscounted basis and are expensed as the related service is provided.

### **Workers Profit Participation Fund (WPPF)**

The company did not provide for worker's profit participation fund in the financial statement violating the contents of Bangladesh Labor Act 2006 as amended 2013 and reflected overstated Earning per share (EPS) in the face of the financial statement. The provision had been made for Workers Profit Participation fund at a rate of 5% on the profit of the company.

## **2.15 Advances, Deposits and Prepayments**

Advances are initially measured at cost. After initial recognition advances are carried at cost less deduction/ adjustment/ transfer to respective account heads such as property, plant and equipment, inventory or expenses.

Deposits and prepayments are measured at payment value.

## **2.16 Segment Reporting**

An operating segment is a component of the company that engages in business activities from which it may earn revenues and incurred expenses. All operating segments are regularly reviewed by chief operating decision maker of the company, to make decisions about resources to be allocated to the segment and to assess its performance to the extent discrete financial information is available. The company is performing on the basis of one items and management has identified one operating segment such as Seeds operating segments as per IFRS 8.



**2.17 Functional and Presentational Currency.**

The financial statements are prepared in Bangladeshi Taka which is the Company's functional and presentational currency. The amounts in these financial statements have been rounded off to the nearest Taka.

**2.18 Income Tax**

Income tax expense comprises of current and deferred tax. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income and accounted in accordance with the requirements of IAS 12 Income Taxes.

**Current Tax**

Current tax is the expected tax payable on the taxable income for the financial year, using tax rates enacted or subsequently enacted after the reporting date and any adjustment to tax payable in respect of previous years. Provision for taxation is calculated on the basis of applicable current tax rate in compliance with Finance Act, 2019. For Seeds, current tax has been calculated as per SRO No. 199/2015, Income Tax Ordinance, 1984 (Ordinance No. XXXVI of 1984) Sec 44 and sub-section (4) clause (b),

The slab rate -

Amount of Income	Tax Rate
1 <sup>st</sup> 10,00,000	3%
Next 20,00,000	10%
Remaining balance	15%

**2.19 Earnings per share**

The company calculates Earnings per Share (EPS) in accordance with IAS 33 Earnings per Share which has been shown on the face of the Profit or Loss and Other Comprehensive Income.

**Basic Earnings:** This represents profit or loss at the end of the year attributed to ordinary shareholders of the entity.

**Basic Earnings per Share**

This has been calculated by dividing profit or loss attributed to ordinary shareholders of the entity by the weighted average number of ordinary shares outstanding during the year.

**2.20 Financial Instruments**

A financial instrument is any contract that gives rise to a financial asset to one entity and a financial liability or equity instrument to another entity as per IFRS 9 Financial Instruments.

**Financial Assets:**

Financial assets of the company include cash and cash equivalents, equity instrument to another entity, Trade receivables and other receivables. The company initially recognizes a financial asset in its statement of financial position when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognize a financial asset when, and only when; the contractual rights to the cash flows from the financial asset expire or transfer the contractual rights to receive the cash flows of the financial asset.

**Financial Liabilities:**

The when, and only when, the company becomes a party to the contractual provision of the instrument. The company derecognizes a financial liability from its statement of financial position when, and only when, it is extinguished, that is when the obligation specified in the contract is discharged or cancelled or expires.

**2.21 Cash and Cash Equivalents**





Cash and cash equivalents include cash in hand, in transit and with banks on current and deposit accounts which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

**2.22 Authorization date for issuing Financial Statements**

The financial statements were authorized by the Board of Directors on 20 October, 2022.

**2.23 Comparative Information**

Comparative information has been disclosed in respect of previous year for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statement.

**2.24 Related Party Disclosures**

The company carried out a number of transactions with related parties in the normal course of business and on arms' length basis. The information as required by IAS 24 Related Party Disclosures, significant related party transactions are disclosed in notes to the Financial Statements.

**2.25 Events after the Reporting Period**

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

Adjusting Events - those that provide evidence of conditions that existed at the end of the reporting period.

None adjusting Events- those that are indicative of conditions that arose after the reporting period. Management has taken close look whether any events after the reporting period exist that need to take into account during the preparation of financial reports. No event after the reporting period exists and management has prepared the financial reports in accordance.

**2.26 Measurement of Fair Values:**

When measuring the fair value of an asset or a liability, the company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

- a) Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- b) Level 2: inputs other than quoted prices included in level 1 that are observable for asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- c) Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

**2.27 Risk management**

According to IFRS 7 Financial Instruments: Disclosures, an entity shall disclose information that enables users of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed at the end of the reporting period. The Management of the company are reviewed risk management policies, procedures and systems regularly to reflect changes in market conditions and the Company's activities. The Company has exposure to the following risk for its use of financial instruments.



- (a) Credit risk
- (b) Liquidity risk
- (c) Market risk

**(a) Credit risk**

Credit risk is the risk of a financial loss to the Company if a customer to a financial instrument fails to meet its contractual obligations and arises principally from the Company's receivables.

**Management perception**

To mitigate the credit risk, the management of the company follows robust credit control and collection policies. The company has dedicated credit collection team who are responsible for any dues and they have been demonstrating remarkable performance in collecting receivables as per company's credit and collection policy.

**(b) Liquidity risk**

Liquidity risk is the risk that the Company will not be able to meet its financial obligations on time.

**Management perception**

The Company's approach to manage liquidity is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due under both normal and stressed conditions without incurring unacceptable losses or risking damage to the Company's reputation. The Company has sufficient current assets and cash & cash equivalent to meet expected operational expenses including financial obligations.

**(c) Market risk**

Market Risk is the risk that the fair value or cash flows of a financial instrument will fluctuate due to changes in market prices. It reflects interest rate risk, currency risk and other price risks.

**Management perception**

Management is fully aware of the market risk, and act accordingly. Market of agro products in Bangladesh is growing rapidly. Moreover, the objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.

**3.00 General**

- i) The figure has been rounded off to the nearest taka.
- ii) The financial Statements have been prepared covering one year from 01 July 2021 to 30 June 2022.





		Amount in Taka	
		30 June,2022	30 June,2021
4.00	<b>Property, Plant and Equipment</b>		
	<b>A. Cost Value</b>		
	Opening Balance	187,756,616	21,294,615
	Add: Addition during the year	110,264,914	166,462,001
	<b>Total Assets Value at Cost</b>	<b>298,021,530</b>	<b>187,756,616</b>
	<b>B. Accumulated Depreciation</b>		
	Opening Balance	4,264,784	2,276,870
	Add: Depreciation Charged during the year	2,143,750	1,987,914
	<b>Total Charge</b>	<b>6,408,534</b>	<b>4,264,784</b>
	<b>Written Down Value (A-B)</b>	<b>291,612,996</b>	<b>183,491,832</b>
	Details are shown in Annexure-A		
4.01	<b>Modern Research &amp; Development</b>		
	Opening Balance	-	-
	Add: Addition during the year	5,060,214	-
	<b>Total</b>	<b>5,060,214</b>	<b>-</b>
5.00	<b>Inventories</b>		
	The break-up of the amount is given belows :		
	<b>Particulars</b>		
	Finished Goods	1,925,315	6,705,721
	Raw Materials	40,337,125	35,840,152
	Packing Materials	3,784,126	3,373,050
	Spare Parts	20,147	16,185
	Work-in-Process	945,754	820,195
	<b>Total</b>	<b>47,012,467</b>	<b>46,755,304</b>
	Details are shown in Annexure-B		
6.00	<b>Trade Receivables</b>		
	The break-up of the amount is given belows :		
	<b>Particulars</b>		
	Trade Receivable	102,227,654	57,388,024
		<b>102,227,654</b>	<b>57,388,024</b>
	<b>Ageing of Trade Receivable</b>		
	More than six months	-	-
	Less than six months	102,227,654	57,388,024
	<b>Total</b>	<b>102,227,654</b>	<b>57,388,024</b>

The classification of receivables as required by the Schedule XI, Part 1, Para 4 of the Companies Act, 1994 are given below:

i) Receivables considered good in respect of which the company is fully	-	-
ii) Receivables considered good in respect of which the company holds	102,227,654	57,388,024
iii) Receivables considered doubtful or bad.	-	-
iv) Receivable due by any director or other officers of the company or	-	-
v) Receivables due by companies under the same management.	-	-
vi) The maximum amount due by directors or other officers of the	-	-
<b>Total</b>	<b>102,227,654</b>	<b>57,388,024</b>

Details are shown in Annexure-C



		Amount in Taka	
		30 June,2022	30 June,2021
7.00	<b>Advance Against Land Purchase</b>		
	The break-up of the amount is given belows :		
	<b>Particulars</b>		
	<b>Land at Savar, Dinajpur &amp; Magura</b>		
	Opening Balance	-	126,793,105
	Less: Transfer to appropriate asset category	33,785,673	126,793,105
	<b>Total</b>	<b>33,785,673</b>	<b>-</b>
7.01	<b>Advances Against Capital Expenditure:</b>		
	Cold Storage Building at Savar	3,425,000	-
	Storage Building -1 ( Including site Office) at Savar Dhaka	3,037,500	-
	Storage Building -2 ( Including site Office) at Dinajpur	13,500,000	-
	Modern Reserch & Development, Seed Production and Others at Savar Dhaka	13,823,173	-
	<b>Total</b>	<b>33,785,673</b>	<b>-</b>
8.00	<b>Advances, Deposits &amp; Pre-payments</b>		
	This is made up as follows :		
	<b>Particulars</b>		
	Advance against Employees	1,146,062	992,191
	Advance against Farmer/Supplier (Details are shown in Annexure-D)	5,000,033	7,364,711
	Advance against Purchase(L/C)	8,823,930	7,552,502
	Advance against Motor Cycle	1,660,261	-
	Advance Income Tax (Note# 8.01)	2,987,281	3,543,678
	<b>Total</b>	<b>19,617,567</b>	<b>19,453,082</b>
8.01	<b>Advance Income Tax</b>		
	Opening Balance	3,543,678	2,023,151
	Add: AIT during the year	1,685,999	2,242,396
		5,229,677	4,265,547
	Less: Adjustment during this year	2,242,396	721,869
	<b>Total</b>	<b>2,987,281</b>	<b>3,543,678</b>

The classification of Advances, Deposits & Prepayments as required by the Schedule XI , Part 1, Para 6 of

i) Advance, deposits & prepayment considered good and in respect of which the company is fully secured.	18,471,505	18,460,891
ii) Advance, deposits & prepayment considered good for which the company holds no security other than the debtor,s personal security.	-	-
iii) Advance, deposits & prepayment considered doubtful or bad.	-	-
iv) Advance, deposits & prepayment due by directors or other officers of the company or any of them either severally or jointly with any other person or Advance, deposits & prepayment due by firms or private companies respectively in which any director is a partner or a director or a member to be seperatly stated.	-	-
v) Advance, deposits & prepayment due by companies under the same management.	-	-
vi) The maximum amount due by directors or other officers of the company at any time during the year.	1,146,062	992,191
	<b>19,617,567</b>	<b>19,453,082</b>





		Amount in Taka	
		30 June,2022	30 June,2021
9.00	<b>Cash &amp; Cash Equivalents</b>		
	This is made up as follows :		
	<b>Particulars</b>		
	Cash in Hand (Note # 9.01)	6,439,912	1,735,115
	Cash at Bank (Note # 9.02)	6,287,737	19,641,499
	<b>Total</b>	<b>12,727,649</b>	<b>21,376,614</b>
9.01	<b>Cash in Hand</b>		
	Cash in Hand	6,439,912	1,735,115
	<b>Total</b>	<b>6,439,912</b>	<b>1,735,115</b>
9.02	<b>Cash at Bank</b>		
	Sonali Bank Ltd. Ac No: 721	297,785	4,043,222
	Islami Bank Bangladesh Ltd. Ac No: 6618	3,214,076	1,018,885
	Social Islami Bank Ltd. Ac No: 19581	7,099	7,789
	Uttara Bank Ltd. Ac No: 1705	-	803
	Pubali Bank Ltd. Ac No: 24789	2,039,946	2,879,909
	Pubali Bank Ltd. Ac No: 1561	1,036	1,958
	Al-Arafah Islami Bank Ltd. Ac No: 10962	2,758	3,447
	NRB Bank Ltd. Ac No: 383	384,482	11,568,688
	Bank Asia Ltd, Ac No: 1075	305,135	-
	The Premier Bank Ltd. Ac No: 8110	25,716	14,695
	NRB Bank Ltd. Ac No: 1211030020717	9,704	102,103
	<b>Total</b>	<b>6,287,737</b>	<b>19,641,499</b>
	All the above Bank Balance has been reconciled to confirm the balance with the Bank Statement.		
10.00	<b>Share Capital</b>		
	<b>Authorized Capital :</b>		
	40,000,000 ordinary shares of Tk. 10 each	400,000,000	400,000,000
	<b>Issued, Subscribed &amp; Paid-up Capital :</b>		
	10,600,000 ordinary shares of Tk. 10 each	106,000,000	106,000,000
	7,800,000 ordinary shares of Tk. 10 each	78,000,000	-
	New allotment (1,16,00,000 ordinary shares of Tk. 10 each)	116,000,000	-
		<b>300,000,000</b>	<b>106,000,000</b>
	Share holding position of Shareholders are shown in Annexure-E :		
10.01	<b>Share Money Deposits:</b>		
	Opening Balance	-	-
	<b>Add: Addition during the year</b>		
	Glorious Lands & Developments Ltd.	-	29,000,000
	Krishibid Feed Ltd..	-	12,000,000
	Krishibid Trading Ltd.	-	4,000,000
		-	<b>45,000,000</b>
11.00	<b>Retained Earnings</b>		
	Opening Balance	38,441,766	19,704,839
	Add: Net Profit for the year	30,422,270	18,736,927
	<b>Total</b>	<b>68,864,036</b>	<b>38,441,766</b>



		Amount in Taka	
		30 June,2022	30 June,2021
<b>12.00 Long Term Borrowings</b>			
Revolving Term Loan at NRB Bank Ltd.		21,674,171	30,330,000
		<b>21,674,171</b>	<b>30,330,000</b>
<b>13.00 Deferred Tax Liabilities</b>			
Charged during the year	(Note # 25.00)	752,594	508,482
<b>Total</b>		<b>752,594</b>	<b>508,482</b>
<b>14.00 Short Term Borrowings</b>			
Revolving LC at NRB Bank Ltd.		4,073,219	1,140,000
Revolving LTR (Inner of LC) at NRB Bank Ltd.		32,451,428	46,060,000
SDB Time loan stimulus package		49,006,986	32,110,000
Bank Overdraft- NRB Bank Ltd.		21,731,313	20,300,000
<b>Total</b>		<b>107,262,946</b>	<b>99,610,000</b>
<b>15.00 Trade Payables</b>			
Trade Payables		2,021,457	1,854,218
		<b>2,021,457</b>	<b>1,854,218</b>
<b>Trade Payables:</b>			
Russel IPM Bangladesh Ltd.		75,124	85,420
Tipu Shipping Lines Ltd.		215,421	157,560
Hossain Enterprise C.C Ltd.		95,214	130,247
Prantic Plus Ltd.		820,148	749,832
Md. Abdul Karim (Rangpur)		321,451	502,139
R&D Magura (Mohidul Islam)		215,470	98,520
Maharashtra Hybrid Seed Co. Ltd.		278,629	130,500
<b>Total</b>		<b>2,021,457</b>	<b>1,854,218</b>
<b>16.00 Liabilities for expenses</b>			
Salary and Wages		923,067	862,280
Utility Bill		79,472	51,594
Director Remuneration		105,400	62,000
Telephone & Mobile Bill		2,103	4,513
Liabilities for WPPF	(Note # 16.01)	3,672,727	1,739,562
Audit Fees		120,000	57,500
<b>Total</b>		<b>4,902,769</b>	<b>2,777,449</b>
<b>16.01 Liabilities for WPPF</b>			
Opening WPPF		1,739,562	598,177
Add: Addition during this period	(Note # 23.00)	1,776,604	1,087,549
Interest on WPPF (undistributed amount for the FY 2020-21)		156,561	53,836
<b>Total</b>		<b>3,672,727</b>	<b>1,739,562</b>
<b>17.00 Liability for Current Tax</b>			
Opening Balance		3,942,941	2,003,201
Add: Charged during the year	(Note # 24.00)	4,865,701	2,661,609
		8,808,642	4,664,810
Less: Adjustment during this year		2,242,396	721,869
<b>Total</b>		<b>6,566,246</b>	<b>3,942,941</b>
<b>18.00 Turnover</b>			
Revenue		374,348,026	221,797,628
<b>Total</b>		<b>374,348,026</b>	<b>221,797,628</b>
Details are shown in Annexure-F			





		Amount in Taka	
		30 June,2022	30 June,2021
<b>19.00 Cost of Goods Sold</b>			
Raw Materials Consumed	(Note # 19.01)	238,848,285	154,573,320
Manufacturing Overhead	(Note # 19.02)	49,286,118	16,623,628
		<b>288,134,404</b>	<b>171,196,948</b>
Opening Work in process		820,195	1,028,520
Closing Work in process		(945,754)	(820,195)
<b>Cost of Goods manufactured</b>		<b>288,008,845</b>	<b>171,405,273</b>
Opening stock of finished Goods		6,705,721	8,925,721
<b>Cost of Goods Available for Sale</b>		<b>294,714,566</b>	<b>180,330,994</b>
Closing stock of finished Goods		(1,925,315)	(6,705,721)
Sample Distribution		(520,178)	(430,211)
<b>Cost of Goods Sold</b>		<b>292,269,073</b>	<b>173,195,062</b>
<b>19.01 Raw Materials Consumed</b>			
Opening Stock of Raw Materials		35,840,152	9,295,425
Add: Raw Materials Purchased		243,345,258	181,118,047
<b>Raw Materials available for Consumption</b>		<b>279,185,410</b>	<b>190,413,472</b>
Less: Closing Stock of Raw Materials		40,337,125	35,840,152
<b>Raw Material Consumption</b>		<b>238,848,285</b>	<b>154,573,320</b>
<b>19.02 Manufacturing Overhead</b>			
Wages, Salary and Allowances		5,621,370	3,413,508
Packaging Materials	(Note # 19.03)	3,614,060	4,541,304
Utility Bill		581,256	570,626
Transport Expenses		721,123	615,909
Seed Processing Cost		1,774,120	1,463,497
Power & Fuel		251,246	204,246
Plant Quarantine		425,120	110,691
Fertilizer & Pesticide		255,126	236,699
Seed & Seedling		321,450	301,919
Festival Bonus		290,124	284,459
Spare Parts and Store Items	(Note # 19.04)	71,167	55,321
Travelling and Allowance		112,320	100,447
Maintenance of storage		160,258	155,304
Labour Bill		265,241	264,744
C&F Charge		91,254	161,600
Seed Production Cost		-	2,209,759
Entertainment		20,125	19,428
Cleaning & Washing		19,854	21,368
Printing & Stationary		25,988	21,482
Internet Bill		26,471	25,200
Mobile & Telephone Bill		4,079	3,854
R&D, Seed Production & Others		32,653,777	-
Repair & Maintenance		21,789	38,195
Depreciation (Annexure-A)		1,958,800	1,804,069
<b>Total</b>		<b>49,286,118</b>	<b>16,623,628</b>



		Amount in Taka	
		30 June,2022	30 June,2021
<b>19.03 Packaging Materials</b>			
Opening Balance		3,373,050	1,107,825
Add: Purchase during the year		4,025,136	6,806,529
		<b>7,398,186</b>	<b>7,914,354</b>
Less: Closing Balance		3,784,126	3,373,050
<b>Consumption during the year</b>		<b>3,614,060</b>	<b>4,541,304</b>
<b>19.04 Spare Parts and Store Item</b>			
Opening Balance		16,185	19,456
Add: Purchase during the year		75,129	52,050
		<b>91,314</b>	<b>71,506</b>
Less: Closing Balance		20,147	16,185
<b>Consumption during the year</b>		<b>71,167</b>	<b>55,321</b>
<b>20.00 Administrative Expenses</b>			
Salary and Allowance		9,329,342	3,381,683
Entertainment		61,521	45,200
Legal Expenses		55,210	35,200
Miscellaneous Expense		118,521	19,593
Newspaper & Magazine		3,512	2,669
Postage & Courier		45,210	35,120
Printing & Stationery		62,451	26,852
Audit fees( Including VAT)		120,000	57,500
Rent		48,000	48,000
Director Remuneration		1,265,000	744,000
Festival Bonus		997,468	332,100
QIO Expense		2,223,050	-
Board Meeting fees		70,000	15,000
Utility Bill		272,410	48,500
Registration & Renewal & Other Fees		490,125	86,240
Repair & Maintenance		111,456	38,020
Telephone & Mobile		25,241	18,948
Internet Bill		40,125	39,800
Depreciation (Annexure-A)		184,950	183,845
<b>Total</b>		<b>15,523,592</b>	<b>5,158,269</b>
<b>21.00 Selling and Marketing Expenses</b>			
Salary and Allowance		9,237,458	5,122,500
TA/ DA Field Staff		1,020,125	975,420
Distribution Cost		901,254	271,614
Farmer Compensation		510,268	299,906
Festival Bonus		1,363,490	406,240
Advertisement		25,000	18,500
Sales Commission, Product Bonus, Volume Bonus		992,454	860,200
Marketing Promotion		951,240	33,974
Sample Distribution		656,210	230,211
<b>Total</b>		<b>15,657,499</b>	<b>8,218,565</b>
<b>22.00 Financial Expense</b>			
Bank Charges & Commission		175,468	132,015
Interest on Loan	(Note# 21.01)	13,257,147	12,220,000
Inerest on WPPF (undistributed amount for the FY 2020-21)		156,561	53,836
<b>Total</b>		<b>13,589,176</b>	<b>12,405,851</b>





		Amount in Taka	
		30 June,2022	30 June,2021
<b>22.01 Interest On Loan</b>			
Interest on Short & Long Term Loan		13,257,147	12,220,000
<b>Total</b>		<b>13,257,147</b>	<b>12,220,000</b>
<b>23.00 WPPF Expenses</b>			
Profit before Tax		37,308,687	22,838,535
Profit before Tax (3,73,08,687/105*5)		<b>1,776,604</b>	<b>1,087,549.27</b>
As per Bangladesh Labour Act, 2006 (Amendment 2013) the amount is computed @ 5% net profit before tax but after charges the amount.			
<b>24.00 Current Tax Expenses :</b>			
Current Tax	(Note # 24.03)	4,865,701	2,661,609
<b>Total tax on income</b>		<b>4,865,701</b>	<b>2,661,609</b>
<b>24.01 Calculation of Current Tax</b>			
Profit before tax as per accounts		35,532,083	21,750,985
Add: Accounting Depreciation		2,143,750	1,987,914
Less: Tax Base Depreciation		3,771,161	4,584,133
Add: Other Income		-	18,654
<b>Taxable Income</b>		<b>33,904,672</b>	<b>19,173,420</b>
<b>24.02 Current Tax on Business Income</b>			
Current Tax on others Income		4,865,701	2,656,013
<b>Total Current Tax</b>		<b>4,865,701</b>	<b>2,661,609</b>
<b>24.03 1) Current Tax on Business Income</b>			
Total Income	33,904,672	<b>4,865,701</b>	
First 10 Lac 3%	1,000,000	30,000	
Next 20 Lac 10%	2,000,000	200,000	
On Rest Amount 15%	30,904,672	4,635,701	
		<b>4,865,701</b>	<b>2,656,013</b>
<b>Or,</b>			
<b>2) Minimum Tax Calculation</b>			
Gross Receipts :			
Sales Revenue		374,348,026	221,797,628
Other Income		-	18,654
<b>Total Receipts</b>		<b>374,348,026</b>	<b>221,816,282</b>
<b>Minimum Tax @ 0.6%</b>			
On the 1st 10,00,000 of Sales revenue tax @ 3%		900	600
On the next 20,00,000 of Sales revenue tax @ 10%		6,000	4,000
On the remaining balance of Sales revenue tax @ 15%		1,671,066	656,393
Other Income		-	112
<b>Total Minimum Tax</b>		<b>1,677,966</b>	<b>661,105</b>
<b>Whichever is higher</b>		<b>4,865,701</b>	<b>2,661,609</b>
<b>25.00 Deferred Tax Expenses</b>			
Written down value as (Accounting Base)		296,673,210	183,491,832
Less: Land Value (Avoided as permanent differences)		215,176,963	155,106,046
		<b>81,496,247</b>	<b>28,385,786</b>
Written Down value as (Tax Base)		290,189,250	178,635,283
Less: Land Value (Avoided as permanent differences)		215,176,963	155,106,046
		<b>75,012,287</b>	<b>23,529,237</b>
<b>Temporary Difference</b>		<b>6,483,960</b>	<b>4,856,549</b>
On the 1st 10,00,000 tax rate is 3%		30,000	30,000
On the next 20,00,000 tax rate is 10%		200,000	200,000
On the remaining balance tax rate is 15%		522,594	278,482
<b>Deferred Tax Expenses for the year</b>		<b>752,594</b>	<b>508,482</b>



Amount in Taka	
30 June, 2022	30 June, 2021

**25-01 Deffered Tax Expenses/(Income)**

Deffered Tax Liability as on 30 June, 2022

Less: Opening Deffered Tax Liability

**Deffered Tax Expenses/(Income) during this period**

752,594	508,482
508,482	156,033
<b>244,112</b>	<b>352,449</b>

**26.00 Basic Earnings per share**

a) Net Profit After Tax

b) Weighted average no. of Shares

(Note # 26.01)

**Basic Earnings Per Share (EPS) (a/b)**

30,422,270	18,736,927
20,116,438	10,003,288
<b>1.51</b>	<b>1.87</b>

This has been calculated in compliance with the requirements of IAS-33: Earnings per Share. EPS is the basic earnings dividing by the weighted average number of ordinary shares outstanding the end of the year.

**26.01 Calculation of Weighted Average Number of Shares :**

Particulars	Number of Share	Weight	Weighted average no. of Shares 30th June, 2022	Weighted average no. of Shares 30th June, 2021
Opening Balance	10,600,000		10,600,000	10,000,000
New Issued during the year	4,500,000	324/365	3,994,521	3,288
New Issued during the year	3,000,000	310/365	2,547,945	-
New Issued during the year	300,000	293/365	240,822	-
New Issued during the year	11,600,000	86/365	2,733,151	-
<b>TOTAL</b>	<b>30,000,000</b>		<b>20,116,438</b>	<b>10,003,288</b>

**27.00 Net Asset Value per Share (NAV)**

Total Assets

Less: Total Liability

a) Net Asset Value (NAV)

b) Number of ordinary shares

**Net Asset Value per Share (NAV) (a/b)**

512,044,220	328,464,855
143,180,184	138,514,608
368,864,036	189,950,248
30,000,000	10,600,000
<b>12.30</b>	<b>17.92</b>

**28.00 Net Operating Cash Flows per share (NOCFPS)**

a) Net Operating Cash Flows

b) Number of shares

(Note # 26.01)

**Net Operating Cash Flows per Share (NOCFPS) (a/b)**

6,053,893	2,015,183
20,116,438	10,003,288
<b>0.30</b>	<b>0.20</b>

**29.00 Reconciliation of Net Profit with Cash Flows from Operating Activities.( Notification Date: 20 June 2018, BSEC/CMRRCD/2006-158/208/Admin/81.)**

Particulars	Amount in (Tk.)	Amount in (Tk.)
	30th June, 2022	30th June, 2021
Net Profit before Tax	37,308,687	22,838,535
<b>Adjustments to reconcile net income to net cash provided by</b>		
Depreciation on Fixed Assets	2,143,750	1,987,914
Financial Expense	13,589,176	12,405,851
Increase/(Decrease) in Inventory	(257,163)	(26,378,357)
Increase/(Decrease) in Accounts Receivable	(44,839,630)	(7,605,451)
Increase/(Decrease) in Accounts Payable	167,239	(13,293)
Increase/(Decrease) in Liabilities	348,716	(6,298)
Increase/(Decrease) in Advance & Prepayment	(720,882)	1,028,677
	<b>7,739,892</b>	<b>4,257,578</b>
Payment of Income Tax	(1,685,999)	(2,242,396)
<b>Net Cash Generated from Operating Activities</b>	<b>6,053,893</b>	<b>2,015,182</b>





**30.00 The requirement of schedule XI part-II, Para 4 of the companies Act, 1994:**

**Related Party Transaction**

During the period the Company carried out a number of transactions with related parties in the normal course of business on an arms' length basis. Names of those related parties, nature of those transactions and their total value have been set out in accordance with the provisions of IAS-24: Related Party Disclosures.1) Glorious Land & Development Ltd, 2) Krishibid Feed Ltd.

(a) Short-term employee benefits

Name	Designation	Particulars	Addition During the year	Adjustment This year	Closing Balance as on 30.06.2022
Krishibid Multipurpose Co-Operative Ltd., Represented By: Sharif Mdohammad Taslim Reza	Managing Director	Remuneration	1,265,000	1,159,600	105,400
		Board Meeting fee	10,000	10,000	-
Krishibid Firm Ltd., Represented By: Dr. Md. Ali Afzal	Chairman	Remuneration	-	-	-
		Board Meeting fee	10,000	10,000	-
Taslima Yesmin	Director	Remuneration	-	-	-
		Board Meeting fee	10,000	10,000	-
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	Remuneration	-	-	-
		Board Meeting fee	10,000	10,000	-
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	Remuneration	-	-	-
		Board Meeting fee	10,000	10,000	-
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	Remuneration	-	-	-
		Board Meeting fee	10,000	10,000	-
Krishibid Printing & Publication Ltd., Represented By: Dr. Gour Pada Das	Director	Remuneration	-	-	-
		Board Meeting fee	10,000	10,000	-
Total			1,335,000	1,229,600	105,400



Board of Directors of Krishibid Seed Ltd. till now have taken any board meeting attendance fees.  
During the period from 01-07-2021 to 30-06-2022, there were 04 (Four) Board Meetings held. The attendance status of all the meetings is as follows:

Name of Directors	Designation	Meeting Hold	Attendance	Fees Per Meeting	Amount in (Tk.)	
					30 September	
Krishibid Multipurpose Co-Operative Ltd., Represented By: Sharif Mdohammad Taslim Reza	Managing Director	4	4	2,500		10,000
Krishibid Firm Ltd., Represented By: Dr. Md. Ali Afzal	Director	4	4			10,000
Taslina Yesmin	Director	4	4			10,000
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	4	4			10,000
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	4	4			10,000
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	4	4			10,000
Krishibid Printing & Publication Ltd., Represented By: Dr. Gour Pada Das	Director	4	4			10,000
Total					70,000	

(b) Post-employee benefits	Nil
(c) Other long term benefits	Nil
(d) Termination benefits and	Nil
(e) Share-based payment	Nil

**As per Para-18, IAS- 24:**

Disclosure requirements of IAS 24 Para 18 minimum disclosure shall include:

a) The amount of transaction	1,35,000
b) The amount of outstanding balance, including commitments	-
i) Their terms & condition, including whether they are secured, and the nature of the consideration to be provided in settlement	Remuneration
ii) details of any guarantee given or received	Nil
c) Provisions for doubtful debts related to the amount of outstanding balance	Nil
d) The expenses recognized during the period in respect of bad or doubtful debts due	Nil





**Para 3 (a) : Turnover**

Particulars	30 June 2022
Turnover in BDT.	374,348,026
Turnover in Quantity (Carton, Bott. etc.)	1,434,248

**Para 3 (d) (i) : Raw Materials Consumed**

Particulars	30 June 2022
Raw Material (Value in BDT.)	238,848,285
Raw Material Quantities (Carton, Bott. etc.)	1,728,106

**Para 3 (d) (ii) : Finished goods**

Particulars	30 June 2022
Opening Quantity (Carton, Bott. etc.)	37,225
Production Quantity (Carton, Bott. etc.)	1,471,472
Closing Quantity (Carton, Bott. etc.)	10,671

**Note 5 of Para 3 :****Employees**

Employee position of the company as at June. 30, 2022:

Salary (Monthly)	Officer & Staff			Worker	Total Employees
	Selling & Marketing	Head Office	Factory		
Number of employees whose salary below Tk. 5,000 per month	-	-		-	-
Number of employees whose salary above Tk. 5,000 per month	53	19	18	75	165
<b>Total:</b>	<b>53</b>	<b>19</b>	<b>18</b>	<b>75</b>	<b>165</b>

**Para 4:****Payments to directors, including managing director by the company during this year**

Managerial Remuneration paid or payable during the year to the directors, including managing directors, a managing agent or manager.	1,229,600
Expenses reimbursed to Managing Agent	Nil
Commission or Remuneration payable separately to a managing agent or his associate	Nil
Commission received or receivable by the managing agent or his associate as selling or buying agent	Nil
The money value of the contracts for the sale or purchase of goods and materials or supply of	Nil
Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.	Nil
Other allowances and commission including guarantee commission Pensions etc.	Nil
(i) Pensions	Nil
(ii) Gratuities	Nil
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	Nil
Share Based payments	Nil



**Para 5 :**

(a) as auditor;	120,000
(b) as advisor, or in any other capacity, in respect of-	
(i) taxation matters;	Nil
(ii) company law matters;	Nil
(iii) management services; and	Nil
(c) in any other manner	Nil

**Para 6 :**

(a) Value of imports calculated on C.I.F basis by the company during the financial Period 30 June, 2022 in respect of raw materials, components and spare parts and Capital Goods were As Follows:

S.L	Particulars	Import
		Amount in BDT
i	Raw Materials	47,182,467

(b) The Company did not have any expenditure in foreign currency during the financial year on account of royalty, know-how, professional consultation fees, interest and other matters.

(c) Value of all imported raw materials, spare parts and components consumed during the financial year and the value of all indigenous raw materials, spare parts and components similarly consumed and the percentage of each to the total consumption:

Particulars	Total Consumption	Imported Taka	(%)		Local Taka	(%)
Raw Materials	238,848,285	47,182,467	19.75%		191,665,818	80.25%
Packing Materials	3,614,060	-	0%		3,614,060	100%
Store Items	71,167	-	0%		71,167	100%
<b>Total</b>	<b>242,533,512</b>	<b>47,182,467</b>			<b>195,351,045</b>	

(d) No amount has been remitted during the year in foreign currencies on account of dividends.

(e) Earnings in foreign exchange classified under the following heads, namely:

- (i) No export made during the year.
- (ii) No royalty , professional and consultation fees were received;
- (iii) No interest and dividend received;
- (iv) No other income earned.





**KRISHIBID SEED LIMITED**  
**Schedule of Property, Plant and Equipment**  
**For the year ended June 30, 2022**

Annexure-A

(Amount in Taka)

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2022
	Balance as at 01 July 2021	Addition during the year	Balance as at 30 June, 2022		Balance as at 01 July 2021	Charged during the year	Balance as at 30th June, 2022	
Land & Land Developments	155,106,046	60,070,917	215,176,963	0%	-	-	-	215,176,963
Storage Building & Construction	15,409,993	47,037,500	62,447,493	5%	1,513,431	694,828	2,208,259	60,239,234
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	256,998	272,237	529,235	2,450,129
Electrical Equipment and Installation	5,978,750	242,900	6,221,650	10%	825,224	515,353	1,340,577	4,881,073
Office Furniture	1,178,597	2,788,097	3,966,694	10%	173,485	100,511	273,996	3,692,698
Office Equipment and Decoration	1,238,360	125,500	1,363,860	10%	393,976	84,438	478,414	885,446
De- Humidifier	124,000	-	124,000	10%	42,644	8,136	50,780	73,220
Seed Cylinder	2,788,194	-	2,788,194	10%	561,203	222,699	783,902	2,004,292
Grader Machine	2,953,313	-	2,953,313	10%	497,824	245,549	743,373	2,209,940
<b>Balance as at 30th June, 2022</b>	<b>187,756,616</b>	<b>110,264,914</b>	<b>298,021,530</b>		<b>4,264,784</b>	<b>2,143,750</b>	<b>6,408,534</b>	<b>291,612,996</b>
<b>Balance as at June 30, 2021</b>	<b>21,294,615</b>	<b>166,462,001</b>	<b>187,756,616</b>		<b>2,276,870</b>	<b>1,987,914</b>	<b>4,264,784</b>	<b>183,491,832</b>

<b>Allocation of Depreciation:</b>	<b>Amount</b>
Administrative cost	184,950
Factory cost	1,958,800
<b>Total</b>	<b>2,143,750</b>



# Amortization Schedule

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30th June, 2022
	Balance as at 01 July 2021	Addition during the year	Balance as at 30 June, 2022		Balance as at 01 July 2021	Charged during the year	Balance as at 30th June, 2022	
Modern Research & Development	-	5,060,214	5,060,214	10%	-	-	-	5,060,214
	-	5,060,214	5,060,214		-	-	-	5,060,214





**KRISHIBID SEED LIMITED**  
**Schedule of Fixed Assets (as per 3rd Schedule)**  
**For the year ended June 30, 2022**

Annexure-A

(Amount in Taka)

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2022
	Balance as at 01 July 2021	Addition during the year	Balance as at 30th June, 2022		Balance as at 01 July 2021	Charged during the year	Balance as at 30th June, 2022	
Land & Land developments	155,106,046	60,070,917	215,176,963	0%	-	-	-	215,176,963
Storage Building	15,409,993	47,037,500	62,447,493	20%	5,186,707	2,044,657	7,231,364	55,216,129
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	460,483	251,888	712,371	2,266,992
Electrical Equipment & Installation	5,978,750	242,900	6,221,650	10%	969,807	500,894	1,470,701	4,750,949
Office Furniture	1,178,597	2,788,097	3,966,694	10%	203,938	97,466	301,404	3,665,290
Office Equipment and Decoration	1,238,360	125,500	1,363,860	10%	393,976	84,438	478,414	885,446
De- Humidifier	124,000	-	124,000	20%	59,718	12,856	72,574	51,426
Seed Cylinder	2,788,194	-	2,788,194	20%	923,605	372,918	1,296,523	1,491,671
Grader Machine	2,953,313	-	2,953,313	20%	923,099	406,043	1,329,142	1,624,171
<b>Balance as at June 30, 2022</b>	<b>187,756,616</b>	<b>110,264,914</b>	<b>298,021,530</b>		<b>9,121,333</b>	<b>3,771,161</b>	<b>12,892,494</b>	<b>285,129,036</b>



# Amortization Schedule

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30th June, 2022
	Balance as at 01 July 2021	Addition during the year	Balance as at 30 June, 2022		Balance as at 01 July 2021	Charged during the year	Balance as at 30th June, 2022	
Modern Reserch & Development	-	5,060,214	5,060,214	10%	-	-	-	5,060,214
	-	5,060,214	5,060,214		-	-	-	5,060,214





**KRISHIBID SEED LIMITED**  
**Details of Raw Material Inventory**  
**For the year ended June 30, 2022**

**Annexure-B**

PG	PRODUCT NAME	Opening Balance as on 01.07.2021		Purchased		Consumed/Used		Closing Balance as on 30.06.2022	
		Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
	Hybrid Bitter Gourd (Green bangla)-Korolla	114	9,348	8,957	734,474	1,274	104,468	7,797	639,354
		117	17,316	9,452	1,398,896	8,954	1,325,192	615	91,020
	Hybrid Bitter Gourd (Lucky-7)-Korolla	88	5,984	11,025	749,700	10,256	697,408	857	58,276
		107	12,840	8,954	1,074,480	8,951	1,074,120	110	13,200
	Hybrid Bottle Gourd (Baul)-Lau	645	24,510	9,587	364,306	9,854	374,452	378	14,364
		318	21,624	8,555	581,740	7,541	512,788	1,332	90,576
	Hybrid Bottle Gourd (Gohona)-Lau	307	11,052	9,855	354,780	9,652	347,472	510	18,360
		314	20,096	4,578	292,992	4,521	289,344	371	23,744
	Hybrid Bottle Gourd (Ador)-Lau	261	9,396	9,588	345,168	8,952	322,272	897	32,292
		148	9,472	10,250	656,000	9,520	609,280	878	56,192
	Hybrid Sweet Gourd (laboni)-Misti Kumra	114	5,016	11,244	494,736	10,245	450,780	1,113	48,972
		64	5,120	7,896	631,680	7,854	628,320	106	8,480
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	334	17,368	12,456	647,712	12,458	647,816	332	17,264
		40	3,840	11,447	1,098,912	10,254	984,384	1,233	118,368
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	108	5,832	9,857	532,278	8,956	483,624	1,009	54,486
		54	5,400	9,632	963,200	9,542	954,200	144	14,400
	Hybrid Sweet Gourd (Sonia)-Misti Kumra	101	5,252	8,529	443,508	7,521	391,092	1,109	57,668
		109	10,464	8,885	852,960	8,952	859,392	42	4,032
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	76	4,560	9,956	597,360	9,521	571,260	511	30,660
		67	7,504	12,457	1,395,184	11,456	1,283,072	1,068	119,616
	Hybrid Sweet Gourd (Bangla Sweet)- Misti Kumra	93	5,208	10,220	572,320	9,532	533,792	781	43,736
		191	19,864	9,587	997,048	8,754	910,416	1,024	106,496
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	235	12,220	7,896	410,592	6,253	325,156	1,878	97,656
		132	12,672	8,950	859,200	8,452	811,392	630	60,480
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	134	6,968	9,955	517,660	9,652	501,904	437	22,724
		174	16,704	8,898	854,208	8,954	859,584	118	11,328
	Hybrid Ridge Gourd (Jharna)-Zinga	525	23,100	8,562	376,728	8,956	394,064	131	5,764
		182	13,104	7,895	568,440	6,895	496,440	1,182	85,104
	Hybrid Ridge Gourd (Suborna)-Zinga	420	35,280	9,852	827,568	9,854	827,736	418	35,112
		351	16,146	8,754	402,684	8,521	391,966	584	26,864
	Hybrid Ash Gourd (Green spot)-Chal kumra	526	33,664	8,952	572,928	8,526	545,664	952	60,928
		236	27,376	8,421	976,836	8,120	941,920	537	62,292
	Hybrid Ash Gourd (Green king)-Chal kumra	121	7,502	9,877	612,374	8,521	528,302	1,477	91,574
		195	21,840	9,214	1,031,968	8,542	956,704	867	97,104
	Hybrid Cucumber (Sukasami)-Sosa	119	13,328	15,241	1,706,992	15,241	1,706,992	119	13,328
		168	35,616	14,526	3,079,512	14,563	3,087,356	131	27,772
	Hybrid Cucumber (Rozy)-Sosa	136	14,688	13,254	1,431,432	12,457	1,345,356	933	100,764
		101	20,604	15,789	3,220,956	14,965	3,052,860	925	188,700
	Hybrid Cucumber (Sompod)-Sosa	119	12,614	14,521	1,539,226	13,254	1,404,924	1,386	146,916
		74	14,800	13,254	2,650,800	12,589	2,517,800	739	147,800
	Hybrid Cucumber (Moharani)-Sosa	65	6,890	12,458	1,320,548	11,745	1,244,970	778	82,468
		163	32,600	13,654	2,730,800	12,546	2,509,200	1,271	254,200
	OP Cucumber (Baromasi)-Sosa	575	6,900	14,258	171,096	13,265	159,180	1,568	18,816
		303	5,757	15,236	289,484	14,256	270,864	1,283	24,377
	Hybrid Brinjal (King ball)-Begun	152	4,104	14,578	393,606	13,256	357,912	1,474	39,798
		184	11,040	12,456	747,360	11,475	688,500	1,165	69,900
	Hybrid Brinjal (Black queen)-Begun	194	5,238	10,256	276,912	9,522	257,094	928	25,056
		190	11,400	11,200	672,000	9,520	571,200	1,870	112,200





Hybrid Brinjal (Green star)-Begun	117	3,159	9,857	266,139	8,652	233,604	1,322	35,694
	162	9,720	10,247	614,820	9,582	574,920	827	49,620
Hybrid Brinjal (Purple queen)-Begun	171	4,617	11,455	309,285	10,256	276,912	1,370	36,990
	105	6,300	12,544	752,640	12,564	753,840	85	5,100
Hybrid Chili (Jhilik)	146	4,964	10,236	348,024	9,523	323,782	859	29,206
	66	10,560	9,857	1,577,120	9,452	1,512,320	471	75,360
Hybrid Chili (Agni) Morich	99	3,168	11,200	358,400	10,256	328,192	1,043	33,376
	188	28,576	10,256	1,558,912	9,854	1,497,808	590	89,680
Hybrid Chili (Bindu bilash) Morich	385	13,090	15,241	518,194	15,246	518,364	380	12,920
	12	1,920	14,526	2,324,160	13,269	2,123,040	1,269	203,040
Hybrid Chili (KS 1106) Morich	596	20,264	15,248	518,432	15,263	518,942	581	19,754
	-	-	14,587	2,333,920	13,258	2,121,280	1,329	212,640
Hybrid Chili (KS 1701) Morich	429	14,586	15,246	518,364	12,561	427,074	3,114	105,876
	96	15,360	15,241	2,438,560	12,569	2,011,040	2,768	442,880
Hybrid Chili (Hot queen) Morich	592	18,944	16,254	520,128	9,632	308,224	7,214	230,848
	30	4,560	14,211	2,160,072	13,259	2,015,368	982	149,264
Hybrid Tomato (Renesa)	214	28,034	13,254	1,736,274	10,245	1,342,095	3,223	422,213
	114	36,480	12,451	3,984,320	11,457	3,666,240	1,108	354,560
Hybrid Tomato (Red ball )	278	27,522	15,244	1,509,156	12,653	1,252,647	2,869	284,031
	223	53,520	16,255	3,901,200	14,587	3,500,880	1,891	453,840
Hybrid Tomato (Rubiya)	445	45,390	14,252	1,453,704	12,963	1,322,226	1,734	176,868
	17	4,216	13,258	3,287,984	10,487	2,600,776	2,788	691,424
Hybrid Tomato (Agur)	266	22,078	13,899	1,153,617	9,586	795,638	4,579	380,057
	63	12,600	14,577	2,915,400	11,478	2,295,600	3,162	632,400
Hybrid Tomato (Rani)	401	33,283	12,411	1,030,113	9,652	801,116	3,160	262,280
	282	56,400	15,244	3,048,800	14,789	2,957,800	737	147,400
Hybrid Tomato (Ratno)	51	5,049	16,589	1,642,311	14,578	1,443,222	2,062	204,138
	271	65,040	17,542	4,210,080	12,456	2,989,440	5,357	1,285,680
Hybrid Tomato (Moharaj)	194	19,206	14,578	1,443,222	10,247	1,014,453	4,525	447,975
	23	5,520	13,424	3,221,760	9,548	2,291,520	3,899	935,760
Hybrid Tomato (Summer magic)	416	47,840	12,626	1,451,990	10,245	1,178,175	2,797	321,655
	119	33,320	14,585	4,083,800	11,465	3,210,200	3,239	906,920
Hybrid Cabbage (Beauty queen) Badhacopi	95	6,460	13,254	901,272	9,457	643,076	3,892	264,656
	123	14,760	17,454	2,094,480	13,256	1,590,720	4,321	518,520
Hybrid Cabbage (Sundori) Badhacopi	145	9,860	15,464	1,051,552	10,245	696,660	5,364	364,752
	-	-	15,422	1,850,640	11,247	1,349,640	4,175	501,000
Hybrid Cauliflower (White monster)	67	15,276	14,522	3,311,016	12,653	2,884,884	1,936	441,408
	-	-	14,502	6,380,880	11,478	5,050,320	3,024	1,330,560
Hybrid Cauliflower (White love) Fulcopi	19	3,572	13,256	2,492,128	9,854	1,852,552	3,421	643,148
	122	43,920	14,255	5,131,800	11,236	4,044,960	3,141	1,130,760
Hybrid Okra (Sultan) Dheros	272	26,112	15,247	1,463,712	13,244	1,271,424	2,275	218,400
	-	-	11,254	1,980,704	8,954	1,575,904	2,300	404,800
Hybrid Okra (Ladies finger) Dheros	298	40,528	19,750	2,686,000	16,257	2,210,952	3,791	515,576
	48	12,288	11,245	2,878,720	8,954	2,292,224	2,339	598,784
Hybrid Okra (Jadu)	-	-	10,289	1,728,552	9,256	1,555,008	1,033	173,544
	-	-	14,788	4,732,160	13,256	4,241,920	1,532	490,240
Hybrid Okra (Mukta supper) Dheros	40	5,440	14,788	2,011,168	13,200	1,795,200	1,628	221,408
	88	22,528	15,247	3,903,232	13,258	3,394,048	2,077	531,712
Hybrid Okra (Bumper) Dheros	90	15,120	11,256	1,891,008	9,542	1,603,056	1,804	303,072
	74	23,680	14,522	4,647,040	12,547	4,015,040	2,049	655,680
Coriander (Morocco) Dhonia	179	13,783	15,421	1,187,417	12,633	972,741	2,967	228,459
	320	56,320	16,254	2,860,704	11,458	2,016,608	5,116	900,416
Radish (Early-30)	125	10,250	17,844	1,463,208	15,236	1,249,352	2,733	224,106
	108	16,848	10,245	1,598,220	8,645	1,348,620	1,708	266,448
Radish (Mino early)	81	3,888	10,201	489,648	9,532	457,536	750	36,000
	160	5,760	2,154	77,544	2,028	73,008	286	10,296
Radish (Himachal)	57	9,120	1,205	192,800	703	112,480	559	89,440
	219	43,800	2,451	490,200	1,365	273,000	1,305	261,000
Hybrid Sponge Gourd (Monalisa)-Dhundol	142	3,976	3,124	87,472	1,772	49,616	1,494	41,832
	149	7,152	4,512	216,576	1,868	89,664	2,793	134,064
Hybrid Sponge Gourd (Monalisa)-Dhundol	87	2,436	2,410	67,480	1,092	30,576	1,405	39,340
	112	5,376	15,623	749,904	14,578	699,744	1,157	55,536
Hybrid Water Melon (Dorbash)	118	99,120	14,624	12,284,160	13,256	11,135,040	1,486	1,248,240
	163	260,800	2,365	3,784,000	1,621	2,593,600	907	1,451,200





	Hybrid Water Melon (Amruta)	81	34,992	1,248	539,136	1,020	440,640	309	133,488
		101	80,800	5,421	4,336,800	1,227	981,600	4,295	3,436,000
	Hybrid Water Melon (Dragon King)	162	129,600	1,879	1,503,200	1,204	963,200	837	669,600
		18	27,360	214	325,280	227	345,040	5	7,600
	Yearld Long bean (supper long) Borboti	135	5,400	1,554	62,160	1,554	62,160	135	5,400
		82	5,576	960	65,280	960	65,280	82	5,576
	Yearld Long bean (supper long cane) Borboti	127	10,160	1,458	116,640	1,458	116,640	127	10,160
Paddy Seeds	BR 16	216	24,192	2,495	279,440	2,541	284,592	170	19,040
	BRR1 dhan 28	-	-	4,587	513,744	2,981	333,872	1,606	179,872
		-	-	5,211	2,834,784	3,001	1,632,544	2,210	1,202,240
	BRR1 dhan 29	2,154	241,248	1,200	134,400	2,561	286,832	793	88,816
		3,049	1,658,656	4,589	2,496,416	4,521	2,459,424	3,117	1,695,648
	BRR1 dhan 33	2,268	254,016	5,880	658,560	5,521	618,352	2,627	294,224
		1,283	697,952	6,921	3,765,024	4,784	2,602,496	3,420	1,860,480
	BRR1 dhan 48	884	99,008	2,566	287,392	2,561	286,832	889	99,568
		4,248	2,310,912	15,241	8,291,104	17,400	9,465,600	2,089	1,136,416
	BRR1 dhan 50	10,911	1,396,608	16,254	2,080,512	26,541	3,397,248	624	79,872
		5,790	3,612,960	4,521	2,821,104	9,852	6,147,648	459	286,416
	BRR1 dhan 58	3,250	364,000	2,541	284,592	5,241	586,992	550	61,600
		1,228	668,032	7,895	4,294,880	8,542	4,646,848	581	316,064
	BINA DHAN-7	-	-	8,541	854,100	7,954	795,400	587	58,700
		1,202	528,880	9,524	4,190,560	10,541	4,638,040	185	81,400
	Zirashail	939	127,704	10,240	1,392,640	10,254	1,394,544	925	125,800
Hybrid Paddy	Krishibid hybrid dhan-1	15,995	3,966,760	8,952	2,220,096	24,510	6,078,480	437	108,376
	Mahyco-1	18,503	5,180,840	7,512	2,103,360	25,621	7,173,880	394	110,320
	Krishibid hybrid dhan-2	6,770	1,841,440	9,524	2,590,528	16,255	4,421,360	39	10,608
Hybrid Maize	Hybrid maize (Emperor 77)	4,598	1,544,869	4,641	1,559,310	7,645	2,568,650	1,594	535,529
	Hybrid maize (Emperor 55)	2,281	729,920	16,321	5,222,720	18,541	5,933,120	61	19,520
	Hybrid maize (Sonam 234)	1,225	343,000	10,124	2,834,720	11,256	3,151,680	93	26,040
	Hybrid maize (Sonam 1818)	1,245	368,506	12,356	3,657,484	13,256	3,923,776	345	102,214
	Potato (Aesterix) grade A	29,382	881,474	16,245	487,350	45,210	1,356,300	417	12,524
Potato	Potato (Aesterix) grade B	45,836	1,558,424	14,251	484,534	59,929	2,037,596	158	5,362
	Potato (Diamont) grade A	28,125	843,760	19,857	595,710	47,512	1,425,360	470	14,110
	Potato (Diamont) grade B	35,823	1,217,982	21,144	718,896	56,230	1,911,820	737	25,058
	Potato (Cardinal) grade A	48,058	1,441,734	14,521	435,630	62,541	1,876,230	38	1,134
	Potato (Cardinal) grade B	45,609	1,550,708	12,045	409,530	57,421	1,952,314	233	7,924
	Total Value	341,194	35,840,152	40,979	243,345,258	1,728,106	238,848,285	223,738	40,337,125



**KRISHIBID SEED LIMITED**  
**Details of Finished Goods**  
**For the year ended June 30,2022**

PG	PRODUCT NAME	Annexure-B					
		01.07.2021			30.06.2022		
		Quantity Carton, Bags	Value	Total Value	Quantity Carton, Bags	Value	Total Value
	Hybrid Bitter Gourd (Green bangla)- Korolla	69	5,639	17,090	81	6,620	17,777
		78	11,450		76	11,157	
	Hybrid Bitter Gourd (Lucky-7)-Korolla	55	3,685	10,825	50	3,350	10,609
		60	7,140		61	7,259	
	Hybrid Bottle Gourd (Baul)-Lau	349	13,262	23,312	88	3,344	9,307
		150	10,050		89	5,963	
	Hybrid Bottle Gourd (Gohona)-Lau	170	5,950	18,550	85	2,975	8,834
		200	12,600		93	5,859	
	Hybrid Bottle Gourd (Ador)-Lau	120	4,200	10,500	88	3,080	7,175
		100	6,300		65	4,095	
	Hybrid Sweet Gourd (laboni)- Misti Kumra	70	3,010	6,960	60	2,580	6,609
		50	3,950		51	4,029	
	Hybrid Sweet Gourd (Moumita)- Misti Kumra	120	6,120	8,495	68	3,468	8,788
		25	2,375		56	5,320	
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	77	4,081	8,140	76	4,028	9,473
		41	4,059		55	5,445	
	Hybrid Sweet Gourd (Sonia)- Misti Kumra	67	3,417	8,357	65	3,315	8,065
		52	4,940		50	4,750	
	Hybrid Sweet Gourd (Bangla-1)- Misti Kumra	55	3,245	8,573	54	3,168	8,940
		48	5,328		52	5,772	
	Hybrid Sweet Gourd (Bangla Sweet)- Misti Kumra	62	3,410	14,946	59	3,245	10,352
		112	11,536		69	7,107	
	Hybrid Snake Gourd (Rajdhani-DG)- Chichinga	160	8,160	17,660	72	3,672	10,702
		100	9,500		74	7,030	
	Hybrid Snake Gourd (Rajdhani-LG)- Chichinga	120	6,120	16,760	93	4,743	11,393
		112	10,640		70	6,650	
	Hybrid Ridge Gourd (Jharna)-Zinga	215	9,245	15,280	71	3,053	8,378
		85	6,035		75	5,325	
	Hybrid Ridge Gourd (Suborna)-Zinga	175	14,525	19,999	54	4,482	7,012
		119	5,474		55	2,530	
	Hybrid Ash Gourd (Green spot)-Chal kumra	220	13,860	23,060	59	3,717	12,802
		80	9,200		79	9,085	
	Hybrid Ash Gourd (Green king)-Chal kumra	93	5,673	22,323	92	5,612	15,602
		150	16,650		90	9,990	
	Hybrid Cucumber (Sukasami)-Sosa	95	10,545	37,215	91	10,101	30,681
		127	26,670		98	20,580	
	Hybrid Cucumber (Rozy)-Sosa	117	12,519	29,689	85	9,095	26,871
		85	17,170		88	17,776	
	Hybrid Cucumber (Sompod)-Sosa	102	10,710	22,986	95	9,975	24,825
		62	12,276		75	14,850	
	Hybrid Cucumber (Moharani)-Sosa	52	5,408	30,752	85	8,840	25,076
		128	25,344		82	16,236	
	OP Cucumber (Baromasi)-Sosa	450	4,950	12,170	91	1,001	2,863
		380	7,220		98	1,862	
	Hybrid Brinjal (King ball)-Begun	150	4,047	13,310	92	2,482	7,674
		157	9,263		88	5,192	





## Vegetable Seeds

Hybrid Brinjal (Black queen)-Begun	124	3,224	13,254	87	2,262	7,454
	170	10,030		88	5,192	
Hybrid Brinjal (Green star)-Begun	102	2,754	12,017	95	2,565	7,639
	157	9,263		86	5,074	
Hybrid Brinjal (Purple queen)-Begun	201	5,226	15,256	84	2,184	7,199
	170	10,030		85	5,015	
Hybrid Chili (Jhilik)	195	6,435	26,975	87	2,871	16,933
	130	20,540		89	14,062	
Hybrid Chili (Agni) Morich	155	4,805	38,555	85	2,635	15,835
	225	33,750		88	13,200	
Hybrid Chili (Bindu bilash) Morich	325	10,725	33,635	88	2,904	16,650
	145	22,910		87	13,746	
Hybrid Chili (KS 1106) Morich	450	14,850	27,490	91	3,003	15,327
	80	12,640		78	12,324	
Hybrid Chili (KS 1701) Morich	350	11,550	37,146	69	2,277	14,127
	162	25,596		75	11,850	
Hybrid Chili (Hot queen) Morich	450	13,950	22,950	76	2,356	14,506
	60	9,000		81	12,150	
Hybrid Tomato (Renesa)	157	20,410	45,770	89	11,570	38,515
	80	25,360		85	26,945	
Hybrid Tomato (Red ball )	351	34,398	95,088	84	8,232	28,938
	255	60,690		87	20,706	
Hybrid Tomato (Rubiya)	470	47,470	96,470	80	8,080	29,640
	200	49,000		88	21,560	
Hybrid Tomato (Agur)	280	22,960	66,520	79	6,478	22,912
	220	43,560		83	16,434	
Hybrid Tomato (Rani)	401	32,882	84,560	88	7,216	24,244
	261	51,678		86	17,028	
Hybrid Tomato (Ratno)	150	14,700	74,200	98	9,604	30,548
	250	59,500		88	20,944	
Hybrid Tomato (Moharaj)	360	35,280	82,880	87	8,526	30,184
	200	47,600		91	21,658	
Hybrid Tomato (Summer magic)	400	45,600	76,070	98	11,172	32,778
	110	30,470		78	21,606	
Hybrid Cabbage (Beauty queen) Badhacopi	150	10,050	28,138	102	6,834	18,734
	152	18,088		100	11,900	
Hybrid Cabbage (Sundori) Badhacopi	251	16,817	38,237	95	6,365	17,194
	180	21,420		91	10,829	
Hybrid Cauliflower (White monster)	80	18,080	62,552	99	22,374	61,178
	102	44,472		89	38,804	
Hybrid Cauliflower (White love) Fulcopi	178	33,286	69,343	51	9,537	28,815
	101	36,057		54	19,278	
Hybrid Okra (Sultan) Dheros	210	19,950	40,830	52	4,940	13,988
	120	20,880		52	9,048	
Hybrid Okra (Ladies finger) Dheros	390	52,260	90,210	55	7,370	21,538
	150	37,950		56	14,168	
Hybrid Okra (Jadu)	40	6,640	24,075	58	9,628	28,331
	55	17,435		59	18,703	
Hybrid Okra (Mukta supper) Dheros	80	10,720	39,159	54	7,236	20,186
	112	28,439		51	12,950	
Hybrid Okra (Bumper) Dheros	157	26,062	60,932	50	8,300	24,467
	110	34,870		51	16,167	
Coriander (Morocco) Dhonia	210	15,997	77,096	52	3,961	14,086
	350	61,100		58	10,125	



	Radish (Early-30)	129	10,449	30,611	56	4,536	15,886
		112	17,248		56	8,624	
		62	2,914		58	2,726	
	Radish (Mino early)	120	4,285	10,921	59	2,107	10,165
		42	6,636		51	8,058	
	Radish (Himachal)	157	31,086	31,086	54	10,692	10,692
	Hybrid Sponge Gourd (Monalisa)-Dhundol	112	3,024	8,288	52	1,404	4,036
		112	5,264		56	2,632	
	Hybrid Sponge Gourd (Monalisa)-Dhundol	62	1,674	5,857	57	1,539	3,889
		89	4,183		50	2,350	
	Hybrid Water Melon (Dorbash)	88	73,319	263,759	52	43,325	225,830
		120	190,440		115	182,505	
	Hybrid Water Melon (Amruta)	62	26,536	86,011	57	24,396	64,839
		75	59,475		51	40,443	
	Hybrid Water Melon (Dragon King)	120	95,160	116,258	72	57,096	245,471
		14	21,098		125	188,375	
	Yeard Long bean (supper long) Borboti	100	3,900	8,054	70	2,730	6,750
		62	4,154		60	4,020	
	Yeard Long bean (supper long cane) Borboti	93	7,347	7,347	50	3,950	3,950
Paddy Seeds	BR 16	160	17,760	17,760	51	5,661	5,661
	BRRI dhan 28	625	70,000	474,789	54	6,048	35,693
		751	404,789		55	29,645	
	BRRI dhan 29	402	44,622	524,871	65	7,215	36,321
		891	480,249		54	29,106	
	BRRI dhan 33	900	99,900	600,092	51	5,661	32,611
		928	500,192		50	26,950	
	BRRI dhan 48	600	66,600	390,539	50	5,550	53,521
		601	323,939		89	47,971	
	BRRI dhan 50	930	117,180	580,680	52	6,552	59,082
		750	463,500		85	52,530	
	BRRI dhan 58	625	69,375	174,480	56	6,216	46,641
		195	105,105		75	40,425	
Hybrid Paddy	BINA DHAN-7	862	85,338	224,858	54	5,346	30,198
		320	139,520		57	24,852	
	Zirashail	225	30,150	30,150	65	8,710	8,710
	Krishibid hybrid dhan-1	540	132,300	132,300	65	15,925	15,925
	Mahyco-1	710	196,670	196,670	45	12,465	12,465
	Krishibid hybrid dhan-2	712	191,528	191,528	65	17,485	17,485
Hybrid Maize	Hybrid maize (Emperor 77)	350	116,550	116,550	52	17,316	17,316
	Hybrid maize (Emperor 55)	220	69,740	69,740	60	19,020	19,020
	Hybrid maize (Sonam 234)	260	72,020	72,020	61	16,897	16,897
	Hybrid maize (Sonam 1818)	1,411	413,423	413,423	75	21,975	21,975
Potato	Potato (Asterix) grade A	1,206	34,974	34,974	62	1,798	1,798
	Potato (Asterix) grade B	1,025	33,825	33,825	63	2,079	2,079
	Potato (Diamont) grade A	920	26,680	26,680	65	1,885	1,885
	Potato (Diamont) grade B	770	25,410	25,410	60	1,980	1,980
	Potato (Cardinal) grade A	517	14,981	14,981	70	2,030	2,030
	Potato (Cardinal) grade B	450	14,850	14,849	84	2,762	2,760
Total Value		37,225		6,705,721	10,671		1,925,315





**KRISHIBID SEED LIMITED**  
**Details of Trade Receivable**  
**For the year ended June 30, 2022**

**Annexure-C**

Details of Trade Receivables as required by the XI of the Companies Act, 1994 are given below:

SL. No	Party Name	Amount in BDT	Amount in BDT
		30.06.2022	30.06.2021
01	Md. Abdul Mannan (Mymensing)	6,421,120	6,290,804
02	Md. Kabir ahmad (Comilla)	3,898,177	4,841,291
03	Mr. Razibul Islam (Manikgonj)	515,366	515,366
04	Md. Rasedul Haque Rony (Jamalpur)	4,125,102	3,954,176
05	Md. Waliar (Gaibanda)	3,725,266	1,647,379
06	Mr. Sadiqul (Rajshahi)	3,620,150	1,715,716
07	Thakurgaon Teritory	2,100,046	1,325,932
08	Ruhul Amin (Khulna Teritory)	2,690,128	2,004,829
09	Md. Samsul Alam (Bogra)	2,845,266	2,951,456
10	Mr. Subol Kumar (Sirajgonj)	5,540,021	2,602,555
11	Mr. Saidur Rahman (Faridpur Zone)	5,456,321	1,888,905
12	Md. Amirul Islam (Chittagong)	3,562,144	3,362,846
13	Md. Azad ali (Rangpur)	1,397,237	2,577,556
14	Glorious Land & Development Ltd ✓	55,500	52,350
15	Mr. kabir Hossain (Jessore)	2,954,972	2,645,406
16	Mr. Sazzad Isalm (Dinazpur)	7,125,888	3,358,460
17	Mr. Ruton Kumar (Kisorgonj)	5,546,891	2,189,664
18	Institutional Sales	2,960,235	1,108,824
19	Md. Jasim Uddin (Habiganj)	3,552,106	4,339,763
20	Krishibid Feed Ltd. ✓	43,210	82,080
21	Mr. Arifur Rahman (Barisal)	3,105,295	1,920,415
22	Mr. Razib Khan (Meherpur)	5,319,585	2,500,927
23	Production Department	782,654	168,722
24	Mr. Ariful Islam (Noakhali)	1,945,213	383,982
25	Cox's Bazar Territory (Tawhidul)	1,076,966	1,511,122
26	Muslim Biz Vander (Comilla)	5,942,513	1,447,498
27	Sumon Biz Vander (Comilla)	5,720,150	-
28	M/S Nasir Beez Vander	6,450,126	-
29	Modern Seed House	925,900	-
30	Podder & Sons	2,824,106	-
	<b>Total</b>	<b>102,227,654</b>	<b>57,388,024</b>





**KRISHIBID SEED LIMITED**  
**Advance to Farmers & Suppliers**  
**For the year ended June 30, 2022**

**Annexure-D**

SL No:	Party Name	Amount in BDT	Amount in BDT
		30.06.2022	30.06.2021
01	Ashraful Islam Pavel	281,521	518,451
02	Md. Anisur Rahman	67,280	542,152
03	Md. Delwar Hossain ( Dinajpur)	452,100	154,230
04	Md.Entaj Ali	335,746	151,210
05	Md. Jahangir	20,514	251,201
06	Md. Jahurul Islam	25,120	150,269
07	Md. Mostafizur Rahman	88,456	140,250
08	Md. Nazrul Islam	70,569	150,210
09	Md. Rowshan Ali (Rangpur Paddy)	502,145	232,488
10	Md. Shahjahan	214,570	250,120
11	Md. Shofiuddin	54,789	550,236
12	Md.Taher Ali (Kurigram)	20,456	469,210
13	Md.Taher Ali (Paddy Purchase)	24,789	120,360
14	Meghla	50,214	260,230
15	Md. Pollob Kumar Das (Dinajpur)	47,210	351,240
16	Md. Shamim Mia (Paddy Rangpur)	625,410	241,201
17	M/S. Sorme Traders (Paddy Seed)	89,680	215,021
18	Vision Graph	721,540	49,014
19	M/S. World International	87,510	150,210
20	Premiaflex Plastics Ltd.	20,215	423,560
21	Own Production (Muktagasa)	25,623	250,143
22	D.M. International	20,251	120,321
23	East West Seed Bang. Pvt Ltd	720,150	125,130
24	Blue Sky Media	11,156	11,156
25	Krishibid Packaging Ltd	-	450,123
26	Krishibid Printing & Pub Ltd	-	520,450
27	Master Plate Maiking Bd. Co Ltd.	423,019	516,525
<b>Total Tk:</b>		<b>5,000,033</b>	<b>7,364,711</b>



**KRISHIBID SEED LIMITED**  
**Share Holding Position**  
**For the year ended June 30, 2022**

SL. No.	Name	Annexure-E	
		30th June, 2022 ( Tk.)	30th June, 2021 ( Tk.)
1	Krishibid Firm Ltd.	11,900,000	11,900,000
2	Glorious Lands And Development Ltd.	53,700,000	14,700,000
3	Krishibid Multipurpose Co-Operative Society Ltd.	7,500,000	7,500,000
4	Krishibid Feed Ltd.	19,500,000	7,500,000
5	Krishibid Salt Ltd.	7,500,000	6,500,000
6	Krishibid Printing & Publication Ltd.	7,500,000	7,000,000
7	Taslima Yesmin	7,500,000	6,000,000
8	Dr. Md. Shafiqul Aktar	1,100,000	1,100,000
9	Md. Abdullah -Hil- Hafiz	600,000	600,000
10	Dr. Md. Motiar Rahman	1,300,000	1,300,000
11	Krishi Foundation	1,100,000	1,100,000
12	Dr. Md. Ali Afzal	1,100,000	1,100,000
13	Mohi Uddin Mahboob	1,600,000	1,600,000
14	Mohammad Afsar Hossain	1,600,000	1,600,000
15	Rajib Hasan	1,100,000	1,100,000
16	Dr. Md. Alek Mondal	1,200,000	1,200,000
17	Halima Sayeed Jasmin	1,600,000	1,600,000
18	Prof. Dr. Mahbub Mostofa	100,000	100,000
19	Rebeka Sultana	1,100,000	1,100,000
20	Mohammad Abul Kalam Azad	1,600,000	1,600,000
21	Dr. Gour Pada Das	1,100,000	1,100,000
22	Abu Taher	100,000	100,000
23	Dr. Tanima Sharmin	1,200,000	1,200,000
24	Dr. Md. Elahi Baksh	1,200,000	1,200,000
25	Dr. Md. Golam Mortuza	1,700,000	1,700,000
26	Mrs. Fatima Sultana	500,000	500,000
27	Prof. Dr. Khandaker Md. Mostafizur Rahman	1,800,000	1,800,000
28	Razina Yasmin	300,000	300,000
29	Md. Sirajul Islam Khan	700,000	700,000
30	Md. Monsur Ali	800,000	800,000
31	Shaheena Jahan	1,600,000	1,600,000
32	Prof. Dr. M.Obaidul Islam	2,500,000	2,500,000
33	Md. Rezaul Karim Khan	400,000	400,000
34	Dr. Mohammad Zulfiquir Ali Firuz	1,400,000	1,400,000
35	Mahbubur Rahman	1,300,000	1,300,000
36	Dr. Jamilur Rahman	1,700,000	1,700,000
37	Dr. S.M. Khorshed Alam	1,300,000	1,300,000
38	Md. Harun Or Rashid	800,000	800,000
39	Md. Zamiul Abrar Sami	500,000	500,000
40	Md. Mokhles Ur Rahman	800,000	800,000
41	Al Mamun Foraji	200,000	200,000
42	Joushan Ara Begum	600,000	600,000
43	Dr. Md. Ashaduzzaman Siddikee	500,000	500,000
44	Hossain Imam Akand	600,000	600,000
45	A.k.M Ali Imam	200,000	200,000
46	Dr. AKM Abdul Hannan Bhuiyan	200,000	200,000
47	Rashida Begum	700,000	700,000
48	Humayun Kabir	700,000	700,000
49	Mrs. Arzoo Ara Begum	700,000	700,000
50	Dr. Nurul Islam Bhuiyan	600,000	600,000
51	Shaikh Mostafa Zaman	700,000	700,000
52	Dr. Ahmed Tariq	1,200,000	1,200,000
53	Dr. Chowdhury Rafia Naheen	1,200,000	1,200,000
54	Krishibid Trading Ltd.	24,000,000	-
54	Market Share (QIO)	116,000,000	-
	<b>Total</b>	<b>300,000,000</b>	<b>106,000,000</b>





**KRISHIBID SEED LIMITED**  
**Details of Sales**  
**For the year ended June 30, 2022**

PG	PRODUCT NAME	Pack Size	Selling Rate	Quantity	01.07.2021		Quantity	Annexure-F 30.06.2022	
					Value	Total Value		Value	Total Value
				Carton, Bags			Carton, Bags		
	Hybrid Bitter Gourd (Green bangla)-Korolla	05 gm	103	1,352	139,256	402,881	2,514	258,942	791,557
		10 gm	185	1,425	263,625		2,879	532,615	
	Hybrid Bitter Gourd (Lucky-7)-Korolla	05 gm	85	725	61,625	201,125	2,201	187,085	668,735
		10 gm	150	930	139,500		3,211	481,650	
	Hybrid Bottle Gourd (Baul)-Lau	05 gm	48	5,920	284,160	492,920	6,891	330,768	581,858
		10 gm	85	2,456	208,760		2,954	251,090	
	Hybrid Bottle Gourd (Gohona)-Lau	05 gm	45	2,960	133,200	399,200	3,214	144,630	534,310
		10 gm	80	3,325	266,000		4,871	389,680	
	Hybrid Bottle Gourd (Ador)-Lau	05 gm	45	2,150	96,750	228,910	5,879	264,555	496,155
		10 gm	80	1,652	132,160		2,895	231,600	
	Hybrid Sweet Gourd (laboni)- Misti Kumra	05 gm	55	1,201	66,055	138,155	5,874	323,070	548,870
		10 gm	100	721	72,100		2,258	225,800	
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	05 gm	65	2,015	130,975	169,975	2,987	194,155	632,635
		10 gm	120	325	39,000		3,654	438,480	
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	05 gm	68	1,125	76,500	145,375	2,345	159,460	941,210
		10 gm	125	551	68,875		6,254	781,750	
	Hybrid Sweet Gourd (Sonia)- Misti Kumra	05 gm	65	925	60,125	147,725	6,521	423,865	1,086,505
		10 gm	120	730	87,600		5,522	662,640	
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	05 gm	75	920	69,000	169,800	4,526	339,450	1,009,350
		10 gm	140	720	100,800		4,785	669,900	
	Hybrid Sweet Gourd (Bangla Sweet)- Misti Kumra	05 gm	70	1,025	71,750	296,000	6,523	456,610	1,044,340
		10 gm	130	1,725	224,250		4,521	587,730	
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	05 gm	65	2,962	192,530	402,770	2,589	168,285	1,109,205
		10 gm	120	1,752	210,240		7,841	940,920	
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	05 gm	65	1,623	105,495	376,215	8,562	556,530	707,010
		10 gm	120	2,256	270,720		1,254	150,480	
	Hybrid Ridge Gourd (Jharna)-Zinga	05 gm	55	3,933	216,315	339,165	3,256	179,080	672,100
		10 gm	90	1,365	122,850		5,478	493,020	
	Hybrid Ridge Gourd (Suborna)-Zinga	05 gm	105	3,326	349,230	478,918	8,965	941,325	1,267,981
		10 gm	58	2,236	129,688		5,632	326,656	
	Hybrid Ash Gourd (Green spot)-Chal kumra	05 gm	80	3,987	318,960	529,500	2,563	205,040	1,634,160
		10 gm	145	1,452	210,540		9,856	1,429,120	
	Hybrid Ash Gourd (Green king)-Chal kumra	05 gm	78	1,725	134,550	418,050	4,563	355,914	1,131,654
		10 gm	140	2,025	283,500		5,541	775,740	
	Hybrid Cucumber (Sukasami)-Sosa	05 gm	140	1,625	227,500	761,475	4,455	623,700	1,523,375
		10 gm	265	2,015	533,975		3,395	899,675	
	Hybrid Cucumber (Rozy)-Sosa	05 gm	135	1,820	245,700	569,295	5,412	730,620	1,333,695
		10 gm	255	1,269	323,595		2,365	603,075	
	Hybrid Cucumber (Sompod)-Sosa	05 gm	132	1,423	187,836	419,086	4,521	596,772	1,727,022
		10 gm	250	925	231,250		4,521	1,130,250	
	Hybrid Cucumber (Moharani)-Sosa	05 gm	132	726	95,832	654,832	2,354	310,728	1,745,978
		10 gm	250	2,236	559,000		5,741	1,435,250	
	OP Cucumber (Baromasi)-Sosa	05 gm	15	7,025	105,375	249,975	3,587	53,805	292,653
		10 gm	24	6,025	144,600		9,952	238,848	
	Hybrid Brinjal (King ball)-Begun	02 gm	34	2,036	69,224	238,424	7,785	264,690	1,013,790
		05 gm	75	2,256	169,200		9,988	749,100	



## Vegetable Seeds

Hybrid Brinjal (Black queen)- Begun	02 gm	34	2,465	83,810	298,535	7,509	255,306	926,856
	05 gm	75	2,863	214,725		8,954	671,550	
Hybrid Brinjal (Green star)-Begun	02 gm	34	1,425	48,450	301,125	10,245	348,330	1,175,055
	05 gm	75	3,369	252,675		11,023	826,725	
Hybrid Brinjal (Purple queen)- Begun	02 gm	34	3,469	117,946	334,921	9,025	306,850	1,075,675
	05 gm	75	2,893	216,975		10,251	768,825	
Hybrid Chili (Jhilik)	01 gm	42	3,125	131,250	534,250	8,541	358,722	1,876,522
	05 gm	200	2,015	403,000		7,589	1,517,800	
Hybrid Chili (Agni) Morich	01 gm	40	2,059	82,360	702,710	8,965	358,600	1,850,860
	05 gm	190	3,265	620,350		7,854	1,492,260	
Hybrid Chili (Bindu bilash) Morich	01 gm	42	5,024	211,008	618,208	3,652	153,384	1,939,784
	05 gm	200	2,036	407,200		8,932	1,786,400	
Hybrid Chili (KS 1106) Morich	01 gm	42	7,986	335,412	584,412	11,458	481,236	2,286,236
	05 gm	200	1,245	249,000		9,025	1,805,000	
Hybrid Chili (KS 1701) Morich	01 gm	42	6,429	270,018	856,218	8,963	376,446	2,068,246
	05 gm	200	2,931	586,200		8,459	1,691,800	
Hybrid Chili (Hot queen) Morich	01 gm	40	7,029	281,160	495,100	7,025	281,000	981,910
	05 gm	190	1,126	213,940		3,689	700,910	
Hybrid Tomato (Renesa)	02 gm	164	2,165	355,060	862,660	7,893	1,294,452	4,880,452
	05 gm	400	1,269	507,600		8,965	3,586,000	
Hybrid Tomato (Red ball )	02 gm	124	6,429	797,196	2,077,896	9,266	1,148,984	5,777,384
	05 gm	300	4,269	1,280,700		15,428	4,628,400	
Hybrid Tomato (Rubiya)	02 gm	128	7,859	1,005,952	2,036,702	16,253	2,080,384	6,878,564
	05 gm	310	3,325	1,030,750		15,478	4,798,180	
Hybrid Tomato (Agur)	02 gm	104	4,026	418,704	1,209,954	17,895	1,861,080	7,675,080
	05 gm	250	3,165	791,250		23,256	5,814,000	
Hybrid Tomato (Rani)	02 gm	104	6,023	626,392	1,632,892	12,456	1,295,424	4,926,174
	05 gm	250	4,026	1,006,500		14,523	3,630,750	
Hybrid Tomato (Ratno)	02 gm	124	2,036	252,464	1,460,264	15,233	1,888,892	4,964,192
	05 gm	300	4,026	1,207,800		10,251	3,075,300	
Hybrid Tomato (Moharaj)	02 gm	124	5,026	623,224	1,621,024	11,259	1,396,116	5,370,216
	05 gm	300	3,326	997,800		13,247	3,974,100	
Hybrid Tomato (Summer magic)	02 gm	144	6,012	865,728	1,578,328	16,254	2,340,576	6,553,176
	05 gm	350	2,036	712,600		12,036	4,212,600	
Hybrid Cabbage (Beauty queen) Badhacopi	05 gm	85	3,026	257,210	697,610	9,520	809,200	3,831,250
	10 gm	150	2,936	440,400		20,147	3,022,050	
Hybrid Cabbage (Sundori) Badhacopi	05 gm	85	4,026	342,210	795,360	22,156	1,883,260	5,071,810
	10 gm	150	3,021	453,150		21,257	3,188,550	
Hybrid Cauliflower (White monster)	05 gm	285	1,125	320,625	1,018,575	19,854	5,658,390	16,850,340
	10 gm	550	1,269	697,950		20,349	11,191,950	
Hybrid Cauliflower (White love) Fulcopi	05 gm	235	2,256	530,160	1,046,310	23,548	5,533,780	15,788,830
	10 gm	450	1,147	516,150		22,789	10,255,050	
Hybrid Okra (Sultan) Dheros	50 gm	120	3,126	375,120	818,420	19,244	2,309,280	6,401,060
	100 gm	220	2,015	443,300		18,599	4,091,780	
Hybrid Okra (Ladies finger) Dheros	50 gm	170	6,125	1,041,250	1,731,170	17,894	3,041,980	10,995,580
	100 gm	320	2,156	689,920		24,855	7,953,600	
Hybrid Okra (Jadu)	50 gm	210	345	72,450	400,850	22,310	4,685,100	12,146,700
	100 gm	400	821	328,400		18,654	7,461,600	
Hybrid Okra (Mukta supper) Dheros	50 gm	170	1,024	174,080	573,120	19,568	3,326,560	9,901,600
	100 gm	320	1,247	399,040		20,547	6,575,040	
Hybrid Okra (Bumper) Dheros	50 gm	210	2,563	538,230	1,157,030	21,851	4,588,710	12,179,510
	100 gm	400	1,547	618,800		18,977	7,590,800	
Coriander (Morocco) Dhonia	400 gm	96	3,125	300,000	1,428,160	16,502	1,584,192	4,936,992
	1000 gm	220	5,128	1,128,160		15,240	3,352,800	





Radish (Early-30)	250 gm	103	1,826	188,078	591,413	14,980	1,542,940	7,049,425
	500 gm	195	1,785	348,075		21,459	4,184,505	
Radish (Mino early)	100 gm (can)	60	921	55,260	265,075	22,033	1,321,980	3,858,480
	500 gm	200	872	174,400		17,984	809,280	
Radish (Himachal)	100 gm (can)	250	2,563	640,750	640,750	15,246	3,049,200	5,037,500
Hybrid Sponge Gourd (Monalisa)-Dhundol	05 gm	35	1,869	65,415	181,035	20,150	5,037,500	2,376,215
	10 gm	60	1,927	115,620		25,789	902,615	
Hybrid Sponge Gourd (Monalisa)-Dhundol	05 gm	35	1,125	39,375	126,495	24,560	1,473,600	1,415,880
	10 gm	60	1,452	87,120		25,104	878,640	
Hybrid Water Melon (Dorbash)	50 gm	1,050	1,524	1,600,200	5,624,200	8,954	537,240	62,922,450
	100 gm	2,000	2,012	4,024,000		22,109	23,214,450	
Hybrid Water Melon (Amruta)	10 gm	540	1,000	540,000	1,476,000	19,854	39,708,000	25,678,300
	20 gm	1,000	936	936,000		10,245	5,532,300	
Hybrid Water Melon (Dragon King)	50 gm	1,000	1,820	1,820,000	2,057,500	20,146	20,146,000	46,958,900
	100 gm	1,900	125	237,500		4,587	4,587,000	
Year Long bean (supper long) Borboti	50 gm	50	1,725	86,250	192,075	22,301	42,371,900	2,504,730
	100 gm	85	1,245	105,825		22,456	1,122,800	
Year Long bean (supper long cane) Borboti	100 gm	100	1,425	142,500	142,500	16,258	1,381,930	165,400
Paddy Seeds	BR 16	2 kg	140	2,569	359,660	1,654	165,400	389,760
	BRRI dhan 28	2 kg	140	28,922	23,017,680	2,784	389,760	3,812,280
		10 kg	680	27,895		3,654	511,560	
	BRRI dhan 29	2 kg	140	24,569	28,273,940	4,854	3,300,720	3,009,060
		10 kg	680	36,521		3,789	530,460	
	BRRI dhan 33	2 kg	140	33,210	25,220,080	3,645	2,478,600	1,440,160
		10 kg	680	30,251		3,754	525,560	
	BRRI dhan 48	2 kg	140	11,251	9,229,220	1,345	914,600	2,609,840
		10 kg	680	11,256		4,012	561,680	
	BRRI dhan 50	2 kg	160	14,259	12,621,120	3,012	2,048,160	2,051,700
		10 kg	780	13,256		3,000	480,000	
	BRRI dhan 58	2 kg	140	5,624	3,048,360	2,015	1,571,700	3,189,960
		10 kg	680	3,325		5,562	778,680	
	BINA DHAN-7	2 kg	125	15,241	15,195,875	3,546	2,411,280	5,077,175
		10 kg	550	24,165		3,125	390,625	
Hybrid Paddy	Zirashail	2 Kg	170	16,254	2,763,180	8,521	4,686,550	564,570
	Krishibid hybrid dhan-1	1 Kg	310	36,214	11,226,340	3,321	564,570	2,465,740
	Mahyco-1	1 Kg	350	22,369	7,829,150	7,954	2,465,740	2,104,200
	Krishibid hybrid dhan-2	1 Kg	340	26,578	9,036,520	6,012	2,104,200	1,197,140
Hybrid Maize	Hybrid maize (Emperor 77)	1 Kg	420	26,541	11,147,220	3,521	1,197,140	1,534,680
	Hybrid maize (Emperor 55)	1 Kg	400	4,021	1,608,400	3,654	1,534,680	1,604,800
	Hybrid maize (Sonam 234)	1 Kg	350	3,562	1,246,700	4,012	1,604,800	1,442,350
	Hybrid maize (Sonam 1818)	1 Kg	370	4,011	1,484,070	4,121	1,442,350	1,401,930
Potato	Potato (Aesterix) grade A	40 Kg	37	46,210	1,709,770	3,789	1,401,930	126,725
	Potato (Aesterix) grade B	40 Kg	42	44,210	1,856,820	3,425	126,725	173,250
	Potato (Diamond) grade A	40 Kg	37	64,251	2,377,287	4,125	173,250	99,419
	Potato (Diamond) grade B	40 Kg	42	44,251	1,858,542	2,687	99,419	186,984
	Potato (Cardinal) grade A	40 Kg	37	52,410	1,939,170	4,452	186,984	81,437
	Potato (Cardinal) grade B	40 Kg	42	55,950	2,349,907	2,201	81,437	13,384
Total Value			1,024,014	221,797,629	221,797,629	1,434,248		374,348,026

