

KRISHIBID SEED LIMITED
Financial Statements
For the year ended June 30, 2024

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Financial Statements
For the year ended June 30, 2024

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Partners:

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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 2024 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 2024 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.

Basis for Qualified Opinion

1. Note No. 4.00 Property, Plant and Equipment: Tk. 301,346,958.00

Property, Plant and Equipment ledgers /assets register as on 30 June 2024 have not been provided to us. So, we could not verify the completeness of those assets satisfactorily.

2. Note No. 4.01 Modern Research & development: Tk. 4,098,774.00

Modern Research & development's ledgers / register and payment of expenditure on sample basis have not been provided to us. As such, we could not be able to verify the completeness of these expenses in the company's financial statements and recognized as intangible assets in accordance with IAS 38.

3. Note No. 5.00 Inventories: Tk.39,164,160.00

Costing of finished goods and work in process have not been provided to us. So, we could not confirm the compliance of IAS-2.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' 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) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities by these ethical requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified 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 period. 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.



Other Information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. We have not been provided the Director's report and other information contained within the annual report except the financial statements to the date of our auditor's report. We expect to obtain the remaining reports of the Annual report after the date of our auditor's report Management is responsible for the other information.

In connection with our audit of 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.

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

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 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 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 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 manner 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 available 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, available 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 available books of account and returns; and
- d) The expenditure incurred was for the purposes of the company's business.

Date: November 27, 2024
Dhaka.

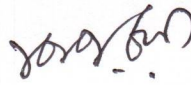
Md. Shafiqul Islam FCA
Enrolment # 0595
Partner
Shafiq Basak & Co.
Chartered Accountants
DVC: 2411270595AS426353

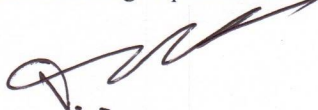


KRISHIBID SEED LIMITED
Statement of Financial Position
As at 30 June, 2024

Particulars	Notes	Amount in Taka	
		30 June, 2024	30 June, 2023
ASSETS:			
Non-Current Assets		305,445,732	302,217,727
Property, Plant and Equipment	4.00	301,346,959	297,663,534
Modern Research & Development	4.01	4,098,773	4,554,193
Current Assets		236,869,675	235,303,868
Inventories	5.00	39,164,160	58,659,112
Trade Receivables	6.00	149,570,096	109,835,675
Advances Against Works	7.00	33,785,673	47,768,726
Advances, Deposits & Pre-payments	8.00	10,777,338	9,142,196
Cash & Cash Equivalents	9.00	3,572,408	9,898,159
TOTAL ASSETS		542,315,407	537,521,595
SHAREHOLDERS' EQUITY AND LIABILITIES:			
Shareholders' Equity		355,488,312	347,073,832
Share Capital	10.00	300,000,000	300,000,000
Retained Earnings	11.00	55,488,312	47,073,832
Non-Current Liabilities		37,886,008	33,062,054
Long Term Borrowings	12.00	34,421,845	30,829,030
Deferred Tax Liabilities	13.00	3,464,163	2,233,024
Current Liabilities		148,941,087	157,385,708
Short Term Borrowings	14.00	125,244,438	116,264,705
Trade Payables	15.00	738,600	1,706,657
Liabilities for Expenses	16.00	11,361,088	8,298,721
Liability for Current Tax	17.00	5,032,654	7,236,839
Unclaimed Dividend	18.00	6,564,307	23,878,786
TOTAL LIABILITIES		186,827,095	190,447,762
TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES		542,315,407	537,521,595
Net Assets Value (NAV) Per Share	28.00	11.85	11.57

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


Company Secretary


Director


Managing Director

Signed as per our separate report on same date.



Md. Shafiqul Islam FCA
Enrolment # 0595
Partner
Shafiq Basak & Co.
Chartered Accountants
DVC: 2411270595AS426353

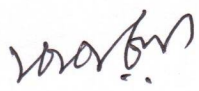
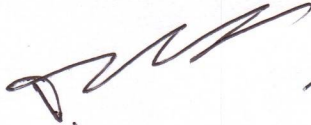

Dated: November 27, 2024
Dhaka



KRISHIBID SEED LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June, 2024

Particulars	Notes	Amount in Taka	
		30 June, 2024	30 June, 2023
Turnover	19.00	393,462,091	388,679,122
Cost of Goods Sold	20.00	(306,797,627)	(303,388,168)
Gross Profit		86,664,464	85,290,955
Operating Expenses		(54,397,249)	(46,867,195)
Administrative Expenses	21.00	(25,964,141)	(20,497,351)
Selling and Marketing Expenses	22.00	(28,433,108)	(26,369,844)
Operating Profit		32,267,215	38,423,759
Non Operating Expenses		(7,864,929)	(10,024,601)
Financial Expenses	23.00	(7,864,929)	(10,024,601)
Profit before Income Tax		24,402,286	28,399,158
WPPF Expenses	24.00	(1,162,014)	(1,352,341)
Net Profit before Tax		23,240,272	27,046,818
Income Tax Expenses		(3,190,138)	(3,837,022)
Current Tax	25.00	(1,958,999)	(2,356,592)
Deferred Tax	26.01	(1,231,139)	(1,480,430)
Net Profit after Tax		20,050,134	23,209,796
Total Comprehensive income		20,050,134	23,209,796
Basic Earnings Per Share (EPS)	27.00	0.67	0.77

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




Company Secretary Director Managing Director

Signed as per our separate report on same date.



Md. Shafiqul Islam FCA
Enrolment # 0595
Partner
Shafiq Basak & Co.
Chartered Accountants
DVC: 2411270595AS426353

Dated: November 27, 2024
Dhaka



KRISHIBID SEED LIMITED
Statement of Changes in Equity
For the year ended 30 June, 2024

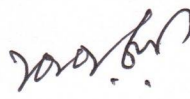
(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2023	300,000,000	47,073,832	347,073,832
Dividend	-	(10,254,440)	(10,254,440)
Prior year adjustment	-	(1,381,214)	(1,381,214)
Net Profit after Tax	-	20,050,134	20,050,134
Balance as on 30 June, 2024	300,000,000	55,488,312	355,488,312

Statement of Changes in Equity
For the year ended 30 June, 2023

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2022	300,000,000	68,864,036	368,864,036
Dividend	-	(45,000,000)	(45,000,000)
Net Profit after Tax	-	23,209,796	23,209,796
Balance as on June 30, 2023	300,000,000	47,073,832	347,073,832


Company Secretary


Director

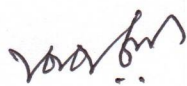

Managing Director

Dated: November 27, 2024
Dhaka



KRISHIBID SEED LIMITED
Statement of Cash Flow
For the year ended 30 June, 2024


Particulars	Notes	Amount in Taka	
		30 June, 2024	30 June, 2023
A. Cash Flows from Operating Activities:			
Cash Received from Customers		353,727,670	381,071,101
Payment to Suppliers & Others		(284,411,582)	(296,036,645)
Cash Payment to Operating Expenses		(54,685,961)	(47,249,200)
Cash Generated from Operation		14,630,127	37,785,256
Income Tax paid		(1,696,416)	(2,382,435)
Net Cash Generated from Operating Activities		12,933,711	35,402,821
B. Cash Flows from Investing Activities:			
Acquisition of Property, Plant and Equipment		(9,000,000)	(11,260,060)
Advances Against Capital Expenditure		13,983,053	(13,983,053)
Net Cash Used in Investing Activities		4,983,053	(25,243,113)
C. Cash Flows from Financing Activities:			
Net Received /(Payment) Long Term Borrowings		3,592,815	9,154,859
Net Received /(Payment) Short Term Borrowings		8,979,733	9,001,759
Dividend Paid		(28,950,133)	(21,121,214)
Net Payment for Financial Expenses		(7,864,929)	(10,024,601)
Net Cash flows from Financing Activities		(24,242,514)	(12,989,197)
D. Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(6,325,750)	(2,829,489)
E. Cash and Cash equivalents at the beginning of the year		9,898,159	12,727,649
F. Cash and Cash Equivalents at the End of the Year (D+E)		3,572,408	9,898,159
Net Operating Cash Flows Per Share (NOCFPS)	29.00	0.43	1.18



Company Secretary



Director



Managing Director

Dated: November 27, 2024

Dhaka



KRISHIBID SEED LIMITED

Notes, Comprising of Significant Accounting Policy and Other Explanatory Information
For the year ended 30 June, 2024

1.0 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 Law 2023, Value Added Tax and Supplementary Duty Act, 2012, Value Added Tax and Supplementary Duty Rules, 2016, Bangladesh Labor 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. 20,050,134.00 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 state includes the following components: -

- Statement of financial position as at 30 June 2024.
- Statement of profit or loss and other comprehensive income for the year ended 30 June 2024.
- Statement of changes in equity for the year ended 30 June 2024.
- Statement of cash flows for the year ended 30 June 2024 and
- 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 BSEC/CMRRCD/2006158/208/Admin/81 dated 08 August 2018, Cash Flows from operating Exchange Commission Notification No. 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 & FRSS:

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,
AS 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;
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.

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flows to the Company and its costs can be measured reliably. The cost of the day to day maintaining cost on PPE is recognized in the Statements of Profit or Loss and other Comprehensive Income as incurred.

a. Depreciation

Depreciation on Property, Plant and Equipment other than Land and Land development has been computed during the year using the reducing balance method. Depreciation has been charged on addition when the related Property, Plant and Equipment are available for use as per management intention. Depreciation has charged as following rate:

Name of Assets	Rate	
	2024	2023
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

Borrowing costs that are directly attributable to acquisition, construction or production of a qualifying asset included in the cost of those assets in compliance with IAS 23 Borrowing Costs. In this year no borrowing costs have been capitalized.

c. Retirement and Disposals:

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the statement of profit or loss and other comprehensive income, which is determined with reference to the net book value of the assets and the net sales proceeds. Depreciation has been charged on disposal assets up to the date of disposal. There is no such retirement on disposals of assets during the year.

d. Impairment

The carrying values of all Property, Plant and Equipment are reviewed for impairment on annual basis to assess whether there is any indication that the assets might be impaired. It is confirmed that no such fixed assets have been impaired during the year and for this reason no provision has been made for impairment of assets as per IAS 36 Impairment of Assets.

e. Leases

Krishibid Seed Ltd has applied the exemption for short-term leases and booked its rental payments as expenses in profit or loss given that the enforceable period of all its current contracts is cancellable in the short-term and has no purchase option.

2.10 Borrowing Costs

As per the requirements of IAS 23 Borrowing Costs the borrowing costs that are directly attributable to the acquisition/construction of plant and machinery and civil construction are capitalized. All other borrowing costs are recognized in profit or loss in the year in which they are incurred.

2.11 Revenue Recognition

In compliance with the requirements of IFRS 15 Revenue from Contracts with Customers, are recognized under the following steps:

- 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 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 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 third schedule of Income Tax Law 2023. The slab rate:

Amount of Income	Tax Rate
1 st 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 November 17, 2024.

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 an different levels of the fair value hierarchy, then the fair value measurement is categorized in as 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 pleas 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 2023 to 30 June 2024.



Sl.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
4.00	Property, Plant and Equipment		
	A. Cost Value		
	Opening Balance	309,281,590	298,021,530
	Add: Addition during the year	9,000,000	11,260,060
	Total Assets Value at Cost	318,281,590	309,281,590
	B. Accumulated Depreciation		
	Opening Balance	11,618,056	6,408,534
	Add: Depreciation Charged during the year	5,316,575	5,209,522
	Total Charge	16,934,631	11,618,056
	Written Down Value (A-B)	301,346,959	297,663,534
	Details are shown in Annexure-A		
4.01	Modern Research & development:		
	Opening Balance	4,554,193.00	5,060,214
	Add: Addition during the year	-	-
	Less: Amortization during the year	(455,419.30)	(506,021)
	Total	4,098,773	4,554,193
5.00	Inventories		
	Finished Goods	5,236,256	4,895,412
	Raw Materials	32,145,654	51,582,736
	Packing Materials	925,362	1,125,644
	Spare Parts	31,256	29,854
	Work-in-Process	825,632	1,025,466
	Total	39,164,160	58,659,112
	Details are shown in Annexure-B		
6.00	Trade Receivables		
	Trade Receivable	149,570,096	109,835,675
		149,570,096	109,835,675

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 secured.	-	-
ii) Receivables considered good in respect of which the company holds no security other than the debtors personal security.	149,570,096	109,835,675
iii) Receivables considered doubtful or bad.	-	-
iv) Receivable due by any director or other officers of the company or any of them either severally or jointly with any other person or receivables due by firms or private companies respectively in which any director is a partner or a director or a member to be separately stated.	-	-
v) Receivables due by companies under the same management.	-	-



Sl.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
	vi) The maximum amount due by directors or other officers of the company at any time during the year	-	-
	Total	149,570,096	109,835,675

Details are shown in Annexure-C

7.00	Advance Against Works:		
	Opening Balance	47,768,726	33,785,673
	Add: Addition during the year	-	13,983,053
	Less: Adjustment during the year	(13,983,053)	-
	Total	33,785,673	47,768,726
7.01	Advances Against Capital & Revenue Expenditure:		
	Storage Building -2 (Including site Office) at Dinajpur	-	9,000,000
	Modern Reserch & Development, Seed Production and Others at Savar Dhaka	-	4,983,053
	Total	-	13,983,053
8.00	Advances, Deposits & Pre-payments		
	Advance against Employees	522,050	540,050
	Advance against Purchase(L/C)	7,992,336	3,655,331
	Advance against Motor Cycle	1,046,003	1,263,098
	Advance Income Tax (Note: 8.01)	1,216,949	3,683,717
	Total	10,777,338	9,142,196
8.01	Advance Income Tax		
	Opening Balance	3,683,717	2,987,281
	Add: AIT during the year	1,696,416	2,382,435
		5,380,133	5,369,716
	Less: Adjustment for last year	1,780,749	-
	Less: Adjustment during this year	2,382,435	1,685,999
	Total	1,216,949	3,683,717

*The payment of advance tax amount of Tk. 479,467.00 has not been accounted for in earlier year which will be shown in next year.

The classification of Advances, Deposits & Prepayments as required by the Schedule XI , Part 1, Para 6 of the Companies Act, 1994 are given below:

i) Advance, deposits & prepayment considered good and in respect of which the company is fully secured.	10,255,288	8,602,146
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.	-	-



Sl.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
	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.	522,050	540,050
	Total	10,777,338	9,142,196

9.00 Cash & Cash Equivalent

Cash in Hand	(Note : 9.01)	1,061,902	1,032,450
Cash at Bank	(Note : 9.02)	2,510,506	8,865,709
Total		3,572,408	9,898,159

9.01 Cash in Hand

Cash in Hand		1,061,902	1,032,450
Total		1,061,902	1,032,450

9.02 Cash at Bank

Sonali Bank Ltd. Ac No: 721		54,939	14,650
Islami Bank Bangladesh Ltd. Ac No: 6618		1,900,293	7,579,057
Pubali Bank Ltd. Ac No: 24789		214,824	304,057
Pubali Bank Ltd. Ac No: 1561		-	69
Al-Arafah Islami Bank Ltd. Ac No: 10962		-	2,068
Agrani Bank Ltd, Ac No. 132130		261,039	144,181
Bank Asia ltd, Ac No: 1075		37,145	64,157
Bank Asia ltd, Ac No: 6000046		12,565	724,977
The Premier Bank ltd. Ac No: 8110		24,163	24,854
NRB Bank Ltd. Ac No: 1211030020717		5,538	7,639
Total		2,510,506	8,865,709

All the above Bank Balance has been reconciled to confirm the balance with the Bank

10.00 Share Capital

Authorized Capital :

40,000,000 ordinary shares of Tk. 10 each		400,000,000	400,000,000
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Issued, Subscribed & Paid-up Capital :

3,00,00,000 ordinary shares of Tk. 10 each		300,000,000	300,000,000
		300,000,000	300,000,000

11.00 Retained Earnings

Opening Balance		47,073,832	68,864,036
Add: Net Profit for the year		20,050,134	23,209,796
Add: Prior year adjustment		(1,381,214)	-
Less: Dividend Expense		(10,254,440)	(45,000,000)
Total		55,488,312	47,073,832



SI.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
12.00	Long Term Borrowings		
	Revolving Term Loan at NRB Bank Ltd.	34,421,845	30,829,030
	Total	34,421,845	30,829,030
13.00	Deferred Tax Liabilities		
	Charged during the year (Note : 26.00)	3,464,163	2,233,024
	Total	3,464,163	2,233,024
14.00	Short Term Borrowings		
	Revolving LTR (Inner of LC) at NRB Bank Ltd.	29,377,260	27,124,971
	SDB Time loan stimulus package	71,919,819	66,859,147
	Bank Overdraft- NRB Bank Ltd.	23,947,359	22,280,587
	Total	125,244,438	116,264,705
15.00	Trade Payables		
	Trade Payables	738,600	1,706,657
	Total	738,600	1,706,657
	Trade Payables:		
	Tipu Shipping Lines Ltd.	661,000	661,000
	Hossain Enterprise C.C Ltd.	77,600	271,600
	Prantic Plus Ltd.	-	73,725
	Md. Abdul Karim (Rangpur)	-	225,120
	R&D Magura (Mohidul Islam)	-	475,212
	Total	738,600	1,706,657
16.00	Liabilities for expenses		
	Salary and Wages	4,180,193	2,627,980
	Utility Bill	106,080	99,916
	Director Remuneration	65,000	60,000
	Telephone & Mobile Bill	35,595	2,962
	Liabilities for WPPF (Note : 16.01)	6,821,971	5,355,613
	Audit Fees	152,250	152,250
	Total	11,361,088	8,298,721
16.01	Liabilities for WPPF		
	Opening WPPF	5,355,613	3,672,727
	Add: Addition during this peri (Note : 24.00)	1,162,014	1,352,341
	Less: Adjustment for the year	(177,661)	-
	Interest on WPPF (undistributed amount for the FY 2023-24)	482,005	330,545
	Total	6,821,971	5,355,613
17.00	Liability for Current Tax		
	Opening Balance	7,236,839	6,566,246
	Add: Charged during the year (Note : 25.00)	1,958,999	2,356,592
		9,195,838	8,922,838
	Less: Adjustment for last year	1,780,749	
	Less: Adjustment during this year	2,382,435	1,685,999
	Total	5,032,654	7,236,839
18.00	Unclaimed Dividend :		
	Opening Balance	23,878,786	45,000,000
	Add: Addition during the year	10,254,440	-
	Less: Adjustment during the year	(27,568,919)	(21,121,214)
	Total	6,564,307	23,878,786



Sl.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
	The above unclaimed dividend represents as remained unpaid relating to year 2021 - 2022 to 2022-2023 .		
19.00	Turnover		
	Revenue	393,462,091	388,679,122
	Total	393,462,091	388,679,122
	Details are shown in Annexure-D		
20.00	Cost of Goods Sold		
	Raw Materials Consumed (Note : 20.01)	284,025,862	275,695,296
	Manufacturing Overhead (Note : 20.02)	23,238,437	31,317,893
		307,264,299	307,013,190
	Opening Work in process	1,025,466	945,754
	Closing Work in process	(825,632)	(1,025,466)
	Cost of Goods manufactured	307,464,133	306,933,478
	Opening stock of finished Goods	4,895,412	1,925,315
	Cost of Goods Available for Sale	312,359,545	308,858,793
	Closing stock of finished Goods	(5,236,256)	(4,895,412)
	Sample Distribution	(325,662)	(575,213)
	Cost of Goods Sold	306,797,627	303,388,168
20.01	Raw Materials Consumed		
	Opening Stock of Raw Materials	51,582,736	40,337,125
	Add: Raw Materials Purchased	264,588,780	286,940,907
	Raw Materials available for Consumption	316,171,516	327,278,032
	Less: Closing Stock of Raw Materials	32,145,654	51,582,736
	Raw Material Consumption	284,025,862	275,695,296
20.02	Manufacturing Overhead		
	Wages, Salary and Allowances	7,718,187	6,679,530
	Packaging Materials (Note : 20.03)	726,606	3,703,692
	Utility Bill	971,502	923,608
	Transport Expenses	422,066	813,878
	Seed Processing Cost	1,461,611	3,134,429
	Power & Fuel	345,214	325,452
	Plant Quarantine	550,265	520,145
	Fertilizer & Pesticide	321,589	301,547
	Seed & Seedling	265,470	345,216
	Festival Bonus	-	473,633
	Spare Parts and Store Items (Note : 20.04)	38,849	40,534
	Travelling and Allowance	94,162	10,890
	Maintenance of storage	182,563	170,256
	Labour Bill	145,255	176,586
	C&F Charge	52,365	48,620
	Entertainment	2,256	1,345
	Cleaning & Washing	29,658	20,145
	Printing & Stationary	7,715	22,881
	Internet Bill	4,562	3,900
	Mobile & Telephone Bill	6,547	5,024
	Seed Production & Others	4,983,053	8,840,120
	Repair & Maintenance	10,250	11,254
	Depreciation (Annexure-A)	4,898,692	4,745,208
	Total	23,238,437	31,317,893



SI.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
20.03	Packaging Materials		
	Opening Balance	1,125,644	3,784,126
	Add: Purchase during the year	526,324	1,045,210
		1,651,968	4,829,336
	Less: Closing Balance	925,362	1,125,644
	Consumption during the year	726,606	3,703,692
20.04	Spare Parts and Store Item		
	Opening Balance	29,854	20,147
	Add: Purchase during the year	40,251	50,241
		70,105	70,388
	Less: Closing Balance	31,256	29,854
	Consumption during the year	38,849	40,534
21.00	Administrative Expenses		
	Salary and Allowance	22,506,247	15,729,810
	Entertainment	51,245	79,139
	Legal Expenses	25,232	56,095
	Newspaper & Magazine	5,826	3,512
	Postage & Courier	1,467	3,115
	Printing & Stationery	140,316	151,935
	Audit fees(Including VAT)	152,250	152,250
	Rent	60,000	48,000
	Director Remuneration	780,000	709,957
	Festival Bonus	-	1,767,147
	Annual fees	72,365	90,000
	Board Meeting fees	263,416	81,500
	Utility Bill	301,452	285,422
	Registration & Renewal & Other Fees	12,456	20,145
	Repair & Maintenance	83,172	126,100
	Telephone & Mobile	420,595	30,524
	Internet Bill	45,236	42,514
	Depreciation (Annexure-A)	873,302	970,336
	Miscellaneous Expense	169,564	149,850
	Total	25,964,141	20,497,351
22.00	Selling and Marketing Expenses		
	Salary and Allowance	19,937,879	16,713,425
	TA/ DA Field Staff	3,556,210	3,077,902
	Distribution Cost	1,023,547	392,492
	Farmer Compensation	2,854,123	2,372,458
	Festival Bonus	-	1,825,639
	Advertisement	10,112	29,875
	Sales Commission, Product Bonus	125,124	418,226
	Marketing Promotion	782,942	485,715
	Sample Distribution	143,171	1,054,112
	Total	28,433,108	26,369,844
23.00	Financial Expense		
	Bank Charges & Commission	180,464	494,107
	Interest on Loan (Note: 23.01)	7,202,460	9,199,949
	Interest on WPPF (undistributed amount for the FY 2023-24)	482,005	330,545
	Total	7,864,929	10,024,601



SI.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
23.01	Interest On Loan		
	Interest on Short & Long Term Loan	7,202,460	9,199,949
	Total	7,202,460	9,199,949
24.00	WPPF Expenses		
	Profit before Tax	24,402,286	28,399,159
	Profit before Tax (2,44,02,286/105*5)	1,162,014	1,352,341
	As per Bangladesh Labour Act, 2006 (Amendment 2013) the amount is computed @ 5% net profit before tax but after charges the amount.		
25.00	Current Tax Expenses :		
	Current Tax (Note : 25.03)	1,958,999	2,356,592
	Total tax on income	1,958,999	2,356,592
25.01	Calculation of Current Tax		
	Profit before tax as per accounts	23,240,272	27,046,818
	Add: Accounting Depreciation	5,771,994	5,715,543
	Less: Tax Base Depreciation	14,485,605	15,585,080
	Taxable Income	14,526,661	17,177,281
25.02	Current Tax on Business Income		
	Current Tax on others Income	1,958,999	2,356,592
	Total Current Tax	1,958,999	2,356,592
25.03	1) Current Tax on Business Income		
	Total Income	14,526,661	1,958,999
	First 10 Lac 3%	1,000,000	30,000
	Next 20 Lac 10%	2,000,000	200,000
	On Rest Amount 15%	11,526,661	1,728,999
		1,958,999	2,356,592
	Or,		
	2) Minimum Tax Calculation		
	Gross Receipts :		
	Sales Revenue	393,462,091	388,679,122
	Total Receipts	393,462,091	388,679,122
	Minimum Tax @ 0.6%		
	On the 1st 10,00,000 of Sales revenue tax @ 3%	900	900
	On the next 20,00,000 of Sales revenue tax @ 10%	6,000	6,000
	On the remaining balance of Sales revenue tax @ 15%	1,757,079	1,735,556
	Total Minimum Tax	1,763,979	1,742,456
	Whichever is higher	1,958,999	2,356,592
26.00	Deferred Tax Expenses		
	Written down value as (Accounting Base)	305,445,731	302,217,725
		305,445,731	302,217,725
	Written Down value as (Tax Base)	280,884,646	285,864,230
		280,884,646	285,864,230
	Temporary Difference	24,561,085	16,353,495
	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%	3,234,163	2,003,024
	Deferred Tax Expenses for the year	3,464,163	2,233,024



Sl.No	Particulars	Amount in Taka	
		30 June, 2024	30 June, 2023
26.01	Deffered Tax Expenses/(Income)		
	Deffered Tax Liability as on 30 June, 2024	3,464,163	2,233,024
	Less: Opening Deffered Tax Liability	2,233,024	752,594
	Deffered Tax Expenses/(Income) during this period	1,231,139	1,480,430
27.00	Basic Earnings per share		
	a) Net Profit After Tax	20,050,134	23,209,796
	b) No. of ordinary Shares	30,000,000	30,000,000
	Basic Earnings Per Share (EPS) (a/b)	0.67	0.77
28.00	Net Asset Value per Share (NAV)		
	Total Assets	542,315,407	537,521,595
	Less: Total Liability	186,827,095	190,447,763
	a) Net Asset Value (NAV)	355,488,312	347,073,832
	b) Number of ordinary shares	30,000,000	30,000,000
	Net Asset Value per Share (NAV) (a/b)	11.85	11.57
29.00	Net Operating Cash Flows per share (NOCFPS)		
	a) Net Operating Cash Flows	12,933,710	35,402,821
	b) Number of shares	30,000,000	30,000,000
	Net Operating Cash Flows per Share (NOCFPS) (a/b)	0.43	1.18

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

Particulars	Amount in (Tk.)	
	30th June 2024	30th June 2023
Net Profit before Tax	24,402,286	28,399,159
Adjustments to reconcile net income to net cash		
Depriciation on Fixed Assets	5,771,994	5,715,543
Financial Expense	7,864,929	10,024,601
Increase/(Decrease) in Inventory	19,494,952	(11,646,645)
Increase/(Decrease) in Accounts Receivable	(39,734,421)	(7,608,021)
Increase/(Decrease) in Accounts Payable	(968,057)	(314,800)
Increase/(Decrease) in Liabilities	1,900,353	2,043,612
Increase/(Decrease) in Advance & Prepayment	(4,101,910)	11,171,807
	14,630,126	37,785,256
Payment of Income Tax	(1,696,416)	(2,382,435)
Net Cash Generated from Operating Activities	12,933,710	35,402,821

31.00 Events after the Reporting Period

The Board of Directors at its board meeting held on 17 November 2024 recommended 1% cash dividend for the year ended 30 June 2024. This dividend is subject to final approval by the shareholders at the forthcoming annual General Meeting (AGM) of the company.



32.00 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) Victory Engineering ltd, (2) Glorious Land Development ltd, (3) Krishibid Feed Ltd.

(a) Short-term employee benefits

Name	Designation	Particulars	Addition During the year	Adjustment This year	Closing Balance as on 30.06.2024
Krishibid multipurpose Co-Operative ltd, Represented By, Sharif Mohammad Taslim Reza	Managing Director	Remuneration	780,000	715,000	65,000
		Board Meeting fee	16,202	16,202	-
Krishibid Firm Ltd, Represented By: Dr. Md. Ali Afzal	Chairman	Remuneration	-	-	-
		Board Meeting fee	16,202	16,202	-
Taslima Yesmin	Director	Remuneration	-	-	-
		Board Meeting fee	16,202	16,202	-
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	Remuneration	-	-	-
		Board Meeting fee	16,202	16,202	-
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	Remuneration	-	-	-
		Board Meeting fee	16,202	16,202	-
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	Remuneration	-	-	-
		Board Meeting fee	16,203	16,203	-
Krishibid Printing & Publication Ltd., Represented By: Md. Ibrahim Khalil	Director	Remuneration	-	-	-
		Board Meeting fee	16,203	16,203	-
Total			893,416	828,416	65,000



Board of Directors of Krishibid Seed Ltd. till now have taken any board meeting attendance fees.

During the period from 01-07-2023 to 30-06-2024, 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 June, 2024
Krishibid multipurpose Co-Operative Ltd, Represented By, Sharif Mohammad Taslim Reza	Managing Director	4	4	4,051	16,202
Krishibid Firm Ltd, Represented By: Dr. Md. Ali Afzal	Director	4	4		16,202
Taslima Yesmin	Director	4	4		16,202
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	4	4		16,202
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	4	4		16,202
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	4	4		16,203
Krishibid Printing & Publication Ltd., Represented By: Md. Ibrahim Khalil	Director	4	4		16,203
Total					113,416

(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	893,416
b) The amount of outstanding balance, including commitments	-
i) Their terms & condition, including whether they are secured, and	Remuneration
ii) details of any guarantee given or received	Nil
c) Provisions for doubtful debts related to the amount of outstanding	Nil
d) The expenses recognized during the period in respect of bad or	Nil



KRISHIBID SEED LIMITED
Schedule of Property, Plant and Equipment
For the year ended 30 June 2024

Annexure-A
(Amount in Taka)

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2024
	Balance as at 01 July 2023	Addition during the year	Balance as at 30 June, 2024		Balance as at 01 July 2023	Charged during the year	Balance as at 30th June, 2024	
Land & Land Developments	215,176,963	-	215,176,963	0%	-	-	215,176,963	
Storage Building & Construction	73,409,993	9,000,000	82,409,993	5%	3,832,082	9,600,428	72,809,565	
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	220,512	994,759	1,984,604	
Electrical Equipment and Installation	6,221,650	-	6,221,650	10%	439,297	2,267,981	3,953,669	
Office Furniture	3,966,694	-	3,966,694	10%	332,343	975,609	2,991,085	
Office Equipment and Decoration	1,428,860	-	1,428,860	10%	85,540	658,999	769,861	
De- Humidifier	210,000	-	210,000	10%	14,330	81,031	128,969	
Seed Cylinder	2,918,754	-	2,918,754	10%	192,137	1,189,524	1,729,230	
Grader Machine	2,969,313	-	2,969,313	10%	200,335	1,166,302	1,803,011	
Balance as at 30th June, 2024	309,281,590	9,000,000	318,281,590		5,316,575	16,934,631	301,346,957.0	
Balance as at June 30, 2023	298,021,530	11,260,060	309,281,590		5,209,522	11,618,056	297,663,534	

Allocation of Depreciation:	Amount
Administrative cost	873,302
Factory cost	4,898,692
Total	5,771,994



Amortization Schedule
For the year ended 30 June 2024

Particulars	Cost		Rate (%)	Amortization			Written down value as at 30th June, 2024
	Balance as at 01 July 2023	Addition during the year		Balance as at 30 June, 2024	Charged during the year	Balance as at 30th June, 2024	
Modern Reserch & Development	5,060,214	-	10%	506,021	455,419	961,440	4,098,774
Balance as at 30th June, 2024	5,060,214	-			455,419	961,440	4,098,774



KRISHIBID SEED LIMITED
Schedule of Fixed Assets (as per 3rd Schedule)
For the year ended 30 June 2024

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2024
	Balance as at 01 July 2023	Addition during the year	Balance as at 30th June, 2024		Balance as at 01 July 2023	Charged during the year	Balance as at 30th June, 2024	
Land & Land developments	215,176,963	-	215,176,963	0%	-	-	215,176,963	
Storage Building	73,409,993	9,000,000	82,409,993	20%	12,388,580	32,855,671	49,554,322	
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	204,029	1,143,099	1,836,264	
Electrical Equipment & Installation	6,221,650	-	6,221,650	10%	427,585	2,373,381	3,848,269	
Office Furniture	3,966,694	-	3,966,694	10%	329,876	997,809	2,968,885	
Office Equipment and Decoration	1,428,860	-	1,428,860	10%	85,540	658,999	769,861	
De- Humidifier	210,000	-	210,000	20%	21,988	122,047	87,953	
Seed Cylinder	2,918,754	-	2,918,754	20%	259,557	1,880,526	1,038,228	
Grader Machine	2,969,313	-	2,969,313	20%	262,427	1,919,603	1,049,710	
Balance as at June 30, 2024	309,281,590	9,000,000	318,281,590		13,979,584	41,951,137	276,330,453	

Annexure-A

(Amount in Taka)



Amortization Schedule

For the year ended 30 June 2024

Particulars	Cost		Rate (%)	Amortization			Written down value as at 30th June, 2024
	Balance as at 01 July 2023	Addition during the year		Balance as at 30 June, 2024	Charged during the year	Balance as at 30th June, 2024	
Modern Reserch & Development	5,060,214	0	10%	-	506,021	506,021	4,554,193
Balance as at June 30, 2024	5,060,214	-			506,021	506,021	4,554,193



KRISHIBID SEED LIMITED
Details of Raw Material Inventory
For the year ended 30 June, 2024

PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2023		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2024	
			Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
			Carton, Bags		Carton, Bags		Carton, Bags		Carton, Bags	
	Hybrid Bitter Gourd (Green bangla)-Korolla	82	1,737	142,434	10,256	840,992	10,259	841,238	1,734	142,188
		148	986	145,928	8,524	1,261,552	8,989	1,330,372	521	77,108
	Hybrid Bitter Gourd (Lucky-7)-Korolla	68	2,057	139,876	4,578	311,304	6,022	409,496	613	41,684
		120	14	1,680	9,465	1,135,800	9,025	1,083,000	454	54,480
	Hybrid Bottle Gourd (Baul)-Lau	38	178	6,764	11,245	427,310	11,020	418,760	403	15,314
		68	2,416	164,288	10,454	710,872	12,003	816,204	867	58,956
	Hybrid Bottle Gourd (Gohona)-Lau	36	843	30,348	9,858	354,888	10,454	376,344	247	8,892
		64	539	34,496	8,898	569,472	7,531	481,984	1,906	121,984
	Hybrid Bottle Gourd (Ador)-Lau	36	1,600	57,600	7,848	282,528	9,014	324,504	434	15,624
		64	2,714	173,696	9,546	610,944	11,242	719,488	1,018	65,152
	Hybrid Sweet Gourd (laboni)-Misti Kumra	44	2,134	93,896	11,452	503,888	12,459	548,196	1,127	49,588
		80	240	19,200	9,025	722,000	8,989	719,120	276	22,080
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	52	1,438	74,776	9,898	514,696	10,325	536,900	1,011	52,572
		96	2,203	211,488	11,454	1,099,584	12,101	1,161,696	1,556	149,376
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	54	2,009	108,486	9,723	525,042	7,894	426,276	3,838	207,252
		100	166	16,600	12,457	1,245,700	9,412	941,200	3,211	321,100
	Hybrid Sweet Gourd (Sonia)-Misti Kumra	52	2,247	116,844	14,251	741,052	9,077	472,004	7,421	385,892
		96	78	7,488	11,254	1,080,384	7,898	758,208	3,434	329,664
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	60	1,110	66,600	13,254	795,240	12,125	727,500	2,239	134,340
		112	857	95,984	7,524	842,688	7,898	884,576	483	54,096
	Hybrid Sweet Gourd (Bangla Sweet)- Misti Kumra	56	791	44,296	8,974	502,544	7,546	422,576	2,219	124,264
		104	2,524	262,496	9,562	994,448	11,254	1,170,416	832	86,528
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	52	3,520	183,040	13,784	716,768	17,021	885,092	283	14,716
		96	1,278	122,688	11,254	1,080,384	10,454	1,003,584	2,078	199,488
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	52	1,035	53,820	12,112	629,824	11,231	584,012	1,916	99,632
		96	159	15,264	10,251	984,096	8,980	862,080	1,430	137,280
	Hybrid Ridge Gourd (Jharna)-Zinga	44	4,870	214,280	14,754	649,176	17,542	771,848	2,082	91,608
		72	2,275	163,800	7,141	514,152	8,954	644,688	462	33,264
	Hybrid Ridge Gourd (Suborna)-Zinga	84	519	43,596	6,321	530,964	5,254	441,336	1,586	133,224
		46	958	44,068	7,878	362,388	6,854	315,284	1,982	91,172
	Hybrid Ash Gourd (Green spot)-Chal kumra	64	1,550	99,200	10,414	666,496	11,398	729,472	566	36,224
		116	1,072	124,352	13,264	1,538,624	9,536	1,106,176	4,800	556,800
	Hybrid Ash Gourd (Green king)-Chal kumra	62	2,944	182,528	11,998	743,876	12,454	772,148	2,488	154,256
		112	1,650	184,800	10,774	1,206,688	6,957	779,184	5,467	612,304
	Hybrid Cucumber (Sukasami)-Sosa	112	356	39,872	9,134	1,023,008	8,265	925,680	1,225	137,200
		212	812	172,144	7,744	1,641,728	6,124	1,298,288	2,432	515,584
	Hybrid Cucumber (Rozy)-Sosa	108	1,930	208,440	9,587	1,035,396	7,302	788,616	4,215	455,220
		204	1,659	338,436	8,254	1,683,816	8,044	1,640,976	1,869	381,276
	Hybrid Cucumber (Sompod)-Sosa	106	3,376	357,856	8,877	940,962	7,922	839,732	4,331	459,086
		200	1,400	280,000	9,458	1,891,600	8,222	1,644,400	2,636	527,200
	Hybrid Cucumber (Moharani)-Sosa	106	277	29,362	10,963	1,162,078	8,312	881,072	2,928	310,368
		200	3,970	794,000	10,789	2,157,800	13,202	2,640,400	1,557	311,400
	OP Cucumber (Baromasi)-Sosa	12	2,845	34,140	5,628	67,536	8,456	101,472	17	204
		19	3,281	62,339	5,879	111,701	8,011	152,209	1,149	21,831
	Hybrid Brinjal (King ball)-Begun	27	2,773	74,871	9,526	257,202	7,978	215,406	4,321	116,667
		60	1,677	100,620	15,248	914,880	16,544	992,640	381	22,860
	Hybrid Brinjal (Black queen)-Begun	27	2,651	71,577	13,542	365,634	13,542	365,634	2,651	71,577
		60	3,595	215,700	10,245	614,700	12,569	754,140	1,271	76,260
	Hybrid Brinjal (Green star)-Begun	27	2,926	79,002	11,255	303,885	13,211	356,697	970	26,190
		60	2,500	150,000	12,454	747,240	13,987	839,220	967	58,020
	Hybrid Brinjal (Purple queen)-Begun	27	1,361	36,747	11,242	303,534	12,012	324,324	591	15,957
		60	546	32,760	10,741	644,460	8,652	519,120	2,635	158,100
	Hybrid Chilli (Bhella)	34	883	30,022	9,025	306,850	9,457	321,538	451	15,334



PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2023		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2024	
			Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
Vegetable Seeds	Hybrid Chili (Agni) Morich	160	1,007	161,120	9,811	1,569,760	8,652	1,384,320	2,166	346,560
		32	3,241	103,712	9,564	306,048	12,001	384,032	804	25,728
		152	1,981	301,112	7,845	1,192,440	8,957	1,361,464	869	132,088
		34	381	12,954	8,988	305,592	8,025	272,850	1,344	45,696
		160	2,002	320,320	9,632	1,541,120	8,956	1,432,960	2,678	428,480
		34	1,107	37,638	8,521	289,714	7,532	256,088	2,096	71,264
		160	1,329	212,640	14,214	2,274,240	13,955	2,232,800	1,588	254,080
		34	5,342	181,628	10,214	347,276	13,541	460,394	2,015	68,510
		160	2,745	439,200	13,202	2,112,320	14,522	2,323,520	1,425	228,000
		32	3,124	99,968	14,525	464,800	17,545	561,440	104	3,328
		152	2,969	451,288	13,001	1,976,152	12,125	1,843,000	3,845	584,440
		131	1,966	257,546	13,204	1,729,724	13,221	1,731,951	1,949	255,319
		320	3,220	1,030,400	12,111	3,875,520	14,615	4,676,800	716	229,120
		99	1,760	174,240	10,747	1,063,953	11,212	1,109,988	1,295	128,205
		240	703	168,720	9,352	2,244,480	9,898	2,375,520	157	37,680
		102	4,225	430,950	9,898	1,009,596	13,269	1,353,438	854	87,108
		248	1,827	453,096	9,121	2,262,008	10,265	2,545,720	683	169,384
		83	1,558	129,314	7,512	623,496	6,412	532,196	2,658	220,614
		200	1,262	252,400	7,025	1,405,000	5,647	1,129,400	2,640	528,000
		83	1,762	146,246	9,041	750,403	9,124	757,292	1,679	139,357
		200	2,490	498,000	8,558	1,711,600	8,956	1,791,200	2,092	418,400
		99	2,939	290,961	4,251	420,849	4,210	416,790	2,980	295,020
		240	1,945	466,800	9,521	2,285,040	10,654	2,556,960	812	194,880
		99	1,025	101,475	9,423	932,877	8,450	836,550	1,998	197,802
		240	1,417	340,080	8,978	2,154,720	9,902	2,376,480	493	118,320
		115	5,807	667,805	7,104	816,960	11,695	1,344,925	1,216	139,840
		280	1,018	285,040	5,526	1,547,280	5,959	1,668,520	585	163,800
		68	1,691	114,988	9,988	679,184	8,911	605,948	2,768	188,224
		120	2,464	295,680	7,894	947,280	9,989	1,198,680	369	44,280
		68	1,317	89,556	10,325	702,100	10,652	724,336	990	67,320
		120	970	116,400	3,219	386,280	4,011	481,320	178	21,360
		228	4,527	1,032,156	12,454	2,839,512	15,241	3,474,948	1,740	396,720
		440	1,108	487,520	14,526	6,391,440	15,202	6,688,880	432	190,080
		188	5,923	1,113,524	12,121	2,278,748	17,542	3,297,896	502	94,376
		360	1,461	525,960	10,245	3,688,200	9,422	3,391,920	2,284	822,240
		96	5,276	506,496	14,454	1,387,584	17,545	1,684,320	2,185	209,760
		176	5,802	1,021,152	9,787	1,722,512	14,255	2,508,880	1,334	234,784
		136	7,679	1,044,344	8,879	1,207,544	15,012	2,041,632	1,546	210,256
		256	4,630	1,185,280	8,971	2,296,576	13,262	3,395,072	339	86,784
		168	3,042	511,056	10,626	1,785,168	12,995	2,183,160	673	113,064
		320	3,521	1,126,720	15,241	4,877,120	17,898	5,727,360	864	276,480
		136	3,906	531,216	10,459	1,422,424	13,255	1,802,680	1,110	150,960
		256	5,363	1,372,928	10,256	2,625,536	14,501	3,712,256	1,118	286,208
		168	4,718	792,624	7,352	1,235,136	10,654	1,789,872	1,416	237,888
		320	4,748	1,519,360	8,523	2,727,360	13,221	4,230,720	50	16,000
		77	1,556	119,812	9,857	758,989	10,121	779,317	1,292	99,484
		176	734	129,184	11,526	2,028,576	11,454	2,015,904	806	141,856
		82	1,061	87,002	10,202	836,564	10,623	871,086	640	52,480
		156	1,541	240,396	13,421	2,093,676	12,003	1,872,468	2,959	461,604
		48	3,674	176,352	10,249	491,952	13,202	633,696	721	34,608
	36	822	29,592	9,875	355,500	10,101	363,636	596	21,456	
	160	1,308	209,280	9,026	1,444,160	10,212	1,633,920	122	19,520	
	200	2,729	545,800	8,059	1,611,800	9,454	1,890,800	1,334	266,800	
	28	3,286	92,008	9,562	267,736	9,102	254,856	3,746	104,888	
	48	1,449	69,552	14,215	682,320	12,012	576,576	3,652	175,296	
	28	2,956	82,768	13,212	369,936	15,023	420,644	1,145	32,060	
	48	3,121	149,808	10,141	486,768	12,455	597,840	807	38,736	



PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2023		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2024		
			Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	
	Hybrid Water Melon (Dorbash)	840	3,476	2,919,840	8,982	7,544,880	11,955	10,042,200	503	422,520	
		1,600	1,742	2,787,200	12,565	20,104,000	13,212	21,139,200	1,095	1,752,000	
	Hybrid Water Melon (Amruta)	432	645	278,640	11,125	4,806,000	11,565	4,996,080	205	88,560	
		800	622	497,600	10,245	8,196,000	10,654	8,523,200	213	170,400	
	Hybrid Water Melon (Dragon King)	800	1,095	876,000	8,554	6,843,200	7,023	5,618,400	2,626	2,100,800	
		1,520	1,032	1,568,640	6,985	10,617,200	7,898	12,004,960	119	180,880	
	Yeard Long bean (supper long) Borboti	40	1,135	45,400	8,529	341,160	8,025	321,000	1,639	65,560	
		68	367	24,956	5,754	391,272	5,521	375,428	600	40,800	
	Yeard Long bean (supper long cane) Borboti	80	1,125	90,000	8,910	712,800	9,111	728,880	924	73,920	
	Paddy Seeds	BR 16	112	576	64,512	12,365	1,384,880	11,259	1,261,008	1,682	188,384
		BRR1 dhan 28	112	1,329	148,848	11,474	1,285,088	12,121	1,357,552	682	76,384
			544	1,206	656,064	12,362	6,724,928	10,245	5,573,280	3,323	1,807,712
BRR1 dhan 29		112	603	67,536	13,258	1,484,896	12,395	1,388,240	1,466	164,192	
		544	1,590	864,960	12,121	6,593,824	13,201	7,181,344	510	277,440	
BRR1 dhan 33		112	2,235	250,320	10,241	1,146,992	12,012	1,345,344	464	51,968	
		544	5,433	2,955,552	15,625	8,500,000	20,141	10,956,704	917	498,848	
BRR1 dhan 48		112	1,574	176,288	12,121	1,357,552	13,205	1,478,960	490	54,880	
		544	1,645	894,880	13,254	7,210,176	14,065	7,651,360	834	453,696	
BRR1 dhan 50		128	2,232	285,696	12,451	1,593,728	14,025	1,795,200	658	84,224	
		624	171	106,704	10,999	6,863,376	10,245	6,392,880	925	577,200	
BRR1 dhan 58		112	1,661	186,032	8,533	955,696	8,112	908,544	2,082	233,184	
		544	1,497	814,368	7,123	3,874,912	8,565	4,659,360	55	29,920	
BINA DHAN-7		100	1,868	186,800	6,254	625,400	7,898	789,800	224	22,400	
		440	3,333	1,466,520	11,205	4,930,200	14,025	6,171,000	513	225,720	
Zirashail	136	925	125,800	13,241	1,800,776	11,242	1,528,912	2,924	397,664		
Hybrid Paddy	Krishibid hybrid dhan-1	248	2,071	513,608	12,365	3,066,520	12,321	3,055,608	2,115	524,520	
	Mahyco-1	280	1,188	332,640	6,253	1,750,840	5,252	1,470,560	2,189	612,920	
	Krishibid hybrid dhan-2	272	326	88,672	5,246	1,426,912	4,256	1,157,632	1,316	357,952	
Hybrid Maize	Hybrid maize (Emperor 77)	336	1,934	649,794	10,794	3,626,793	12,307	4,135,081	421	141,506	
	Hybrid maize (Emperor 55)	320	3,286	1,051,520	13,021	4,166,720	14,255	4,561,600	2,052	656,640	
	Hybrid maize (Sonam 234)	280	82	22,960	5,624	1,574,720	4,521	1,265,880	1,185	331,800	
	Hybrid maize (Sonam 1818)	296	908	268,862	6,524	1,931,104	6,253	1,850,888	1,179	349,078	
Potato	Potato (Aesterix) grade A	30	3,007	90,224	8,542	256,260	10,256	307,680	1,293	38,804	
	Potato (Aesterix) grade B	34	1,900	64,613	5,624	191,216	6,952	236,368	572	19,461	
	Potato (Diamont) grade A	30	3,338	100,150	7,822	234,660	10,262	307,860	898	26,950	
	Potato (Diamont) grade B	34	1,486	50,524	6,544	222,496	6,895	234,430	1,135	38,590	
	Potato (Cardinal) grade A	30	315	9,444	9,423	282,690	9,025	270,750	713	21,384	
	Potato (Cardinal) grade B	34	3,318	112,814	7,585	257,890	10,263	348,942	640	21,762	
Total Value			304,341	51,582,736	1,484,233	264,588,780	1,570,152	284,025,862	304,341	32,145,654	



KRISHIBID SEED LIMITED
Details of Finished Goods
For the year ended 30 June, 2024

PG	PRODUCT NAME	Rate	Annexure-B							
			Quantity		01.07.2023		Quantity		30 June,	
			Carton, Bags	Value	Total Value	Carton, Bags	Value	Total Value		
	Hybrid Bitter Gourd (Green bangla)-Korolla	82	126	10,298	32,905	112	9,154	28,384		
		147	154	22,607		131	19,230			
	Hybrid Bitter Gourd (Lucky-7)-Korolla	67	124	8,308	23,183	120	8,040	37,790		
		119	125	14,875		250	29,750			
	Hybrid Bottle Gourd (Baul)-Lau	38	126	4,788	14,302	202	7,676	21,143		
		67	142	9,514		201	13,467			
	Hybrid Bottle Gourd (Gohona)-Lau	35	130	4,550	12,488	233	8,155	23,338		
		63	126	7,938		241	15,183			
	Hybrid Bottle Gourd (Ador)-Lau	35	129	4,515	14,721	263	9,205	26,467		
		63	162	10,206		274	17,262			
	Hybrid Sweet Gourd (laboni)- Misti Kumra	43	127	5,461	15,020	200	8,600	25,585		
		79	121	9,559		215	16,985			
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	51	125	6,375	17,775	265	13,515	33,845		
		95	120	11,400		214	20,330			
	Hybrid Sweet Gourd (Sweet dragon)-Misti Kumra	53	136	7,208	21,464	198	10,494	210,078		
		99	144	14,256		2,016	199,584			
	Hybrid Sweet Gourd (Sonia)- Misti Kumra	51	151	7,701	19,671	251	12,801	38,356		
		95	126	11,970		269	25,555			
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	59	127	7,493	21,035	256	15,104	37,415		
		111	122	13,542		201	22,311			
	Hybrid Sweet Gourd (Bangla Sweet)-Misti Kumra	55	115	6,325	19,406	265	14,575	35,278		
		103	127	13,081		201	20,703			
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	51	129	6,579	18,929	124	6,324	17,914		
		95	130	12,350		122	11,590			
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	51	125	6,375	21,100	121	6,171	14,816		
		95	155	14,725		91	8,645			
	Hybrid Ridge Gourd (Jharna)-Zinga	43	142	6,106	14,981	96	4,128	11,370		
		71	125	8,875		102	7,242			
	Hybrid Ridge Gourd (Suborna)-Zinga	83	147	12,201	19,377	130	10,790	16,586		
		46	156	7,176		126	5,796			
	Hybrid Ash Gourd (Green spot)-Chal kumra	63	132	8,316	23,841	125	7,875	22,480		
		115	135	15,525		127	14,605			
	Hybrid Ash Gourd (Green king)-Chal kumra	61	127	7,747	23,842	126	7,686	22,893		
		111	145	16,095		137	15,207			
	Hybrid Cucumber (Sukasami)-Sosa	111	151	16,761	48,261	120	13,320	39,570		
		210	150	31,500		125	26,250			
	Hybrid Cucumber (Rozy)-Sosa	107	160	17,120	43,582	132	14,124	39,172		
		202	131	26,462		124	25,048			
	Hybrid Cucumber (Sompod)-Sosa	105	112	11,760	34,728	110	11,550	34,122		
		198	116	22,968		114	22,572			
	Hybrid Cucumber (Moharani)-Sosa	104	127	13,208	39,938	123	12,792	35,364		
		198	135	26,730		114	22,572			
	OP Cucumber (Baromasi)-Sosa	11	134	1,474	3,830	116	1,276	3,556		
		19	124	2,356		120	2,280			
	Hybrid Brinjal (King ball)-Begun	27	125	3,372	11,101	120	3,237	9,137		
		59	131	7,729		100	5,900			
	Hybrid Brinjal (Black queen)-Begun	26	154	4,004	13,031	105	2,730	9,810		
		59	153	9,027		120	7,080			



PG	PRODUCT NAME	Rate	Quantity	01.07.2023		Quantity	30 June,	
			Carton, Bags	Value	Total Value	Carton, Bags	Value	Total Value
Vegetable Seeds	Hybrid Brinjal (Green star)-Begun	27	150	4,050	10,540	121	3,267	9,167
		59	110	6,490		100	5,900	
	Hybrid Brinjal (Purple queen)-Begun	26	130	3,380	10,696	129	3,354	10,493
		59	124	7,316		121	7,139	
	Hybrid Chili (Jhilik)	33	122	4,026	28,358	100	3,300	21,470
		158	154	24,332		115	18,170	
	Hybrid Chili (Agni) Morich	31	153	4,743	19,743	126	3,906	18,156
		150	100	15,000		95	14,250	
	Hybrid Chili (Bindu bilash) Morich	33	120	3,960	21,340	121	3,993	19,477
		158	110	17,380		98	15,484	
	Hybrid Chili (KS 1106) Morich	33	156	5,148	29,164	263	8,679	41,859
		158	152	24,016		210	33,180	
	Hybrid Chili (KS 1701) Morich	33	124	4,092	24,474	205	6,765	49,583
		158	129	20,382		271	42,818	
	Hybrid Chili (Hot queen) Morich	31	128	3,968	17,318	210	6,510	36,510
		150	89	13,350		200	30,000	
	Hybrid Tomato (Renesa)	130	92	11,960	40,490	190	24,700	87,466
		317	90	28,530		198	62,766	
	Hybrid Tomato (Red ball)	98	100	9,800	70,490	241	23,618	79,786
		238	255	60,690		236	56,168	
	Hybrid Tomato (Rubiya)	101	264	26,664	88,404	251	25,351	74,351
		245	252	61,740		200	49,000	
	Hybrid Tomato (Agur)	82	250	20,500	72,178	205	16,810	60,370
		198	261	51,678		220	43,560	
	Hybrid Tomato (Rani)	82	270	22,140	79,362	240	19,680	71,754
		198	289	57,222		263	52,074	
	Hybrid Tomato (Ratno)	98	200	19,600	43,400	195	19,110	81,228
		238	100	23,800		261	62,118	
	Hybrid Tomato (Moharaj)	98	106	10,388	36,568	115	11,270	36,260
		238	110	26,180		105	24,990	
	Hybrid Tomato (Summer magic)	114	245	27,930	50,090	200	22,800	82,078
		277	80	22,160		214	59,278	
	Hybrid Cabbage (Beauty queen) Badhacopi	67	110	7,370	21,055	109	7,303	19,203
119		115	13,685	100		11,900		
Hybrid Cabbage (Sundori) Badhacopi	67	100	6,700	17,291	220	14,740	37,945	
	119	89	10,591		195	23,205		
Hybrid Cauliflower (White monster)	226	80	18,080	59,500	251	56,726	157,442	
	436	95	41,420		231	100,716		
Hybrid Cauliflower (White love) Fulcopi	187	60	11,220	34,425	231	43,197	122,808	
	357	65	23,205		223	79,611		
Hybrid Okra (Sultan) Dheros	95	85	8,075	23,213	245	23,275	59,815	
	174	87	15,138		210	36,540		
Hybrid Okra (Ladies finger) Dheros	134	60	8,040	24,485	236	31,624	82,730	
	253	65	16,445		202	51,106		
Hybrid Okra (Jadu)	166	75	12,450	83,458	200	33,200	109,597	
	317	224	71,008		241	76,397		
Hybrid Okra (Mukta supper) Dheros	134	256	34,304	98,800	250	33,500	84,284	
	254	254	64,496		200	50,784		
Hybrid Okra (Bumper) Dheros	166	268	44,488	124,055	192	31,872	96,857	
	317	251	79,567		205	64,985		
Coriander (Morocco) Dhonia	76	264	20,110	63,753	240	18,282	60,354	
	175	250	43,643		241	42,071		
		81	277	22,437		231	18,711	



PG	PRODUCT NAME	Rate	Quantity	01.07.2023		Quantity	30 June,		
			Carton, Bags	Value	Total Value	Carton, Bags	Value	Total Value	
	Radish (Early-30)	154	258	39,732	74,107	245	37,730	68,191	
		47	254	11,938		250	11,750		
	Radish (Mino early)	36	261	9,320	43,290	249	8,891	40,491	
		158	215	33,970		200	31,600		
	Radish (Himachal)	198	245	48,510	48,510	215	42,570	42,570	
	Hybrid Sponge Gourd (Monalisa)-Dhundol	27	231	6,237	18,034	200	5,400	15,881	
		47	251	11,797		223	10,481		
	Hybrid Sponge Gourd (Monalisa)-Dhundol	27	262	7,074	19,670	241	6,507	15,907	
		47	268	12,596		200	9,400		
	Hybrid Water Melon (Dorbash)	833	269	224,124	541,524	245	204,128	505,658	
		1,587	200	317,400		190	301,530		
	Hybrid Water Melon (Amruta)	428	205	87,740	290,748	195	83,460	242,853	
		793	256	203,008		201	159,393		
Hybrid Water Melon (Dragon King)	793	263	208,559	606,407	235	186,355	551,049		
	1,507	264	397,848		242	364,694			
Yeard Long bean (supper long) Borboti	39	270	10,530	27,682	240	9,360	24,770		
	67	256	17,152		230	15,410			
Yeard Long bean (supper long cane) Borboti	79	204	16,116	16,116	190	15,010	15,010		
Paddy Seeds	BR 16	111	256	28,416	28,416	200	22,200	22,200	
	BRR1 dhan 28	112	254	28,448	138,943	216	24,192	131,992	
		539	205	110,495		200	107,800		
	BRR1 dhan 29	111	215	23,865	166,161	206	22,866	153,843	
		539	264	142,296		243	130,977		
	BRR1 dhan 33	111	254	28,194	159,710	215	23,865	148,374	
		539	244	131,516		231	124,509		
	BRR1 dhan 48	111	215	23,865	102,020	200	22,200	92,809	
		539	145	78,155		131	70,609		
	BRR1 dhan 50	126	155	19,530	120,264	125	15,750	99,798	
		618	163	100,734		136	84,048		
	BRR1 dhan 58	111	162	17,982	119,853	127	14,097	94,947	
		539	189	101,871		150	80,850		
	BINA DHAN-7	99	115	11,385	65,449	100	9,900	56,116	
436		124	54,064	106		46,216			
Zirashail	134	225	30,150	30,150	201	26,934	26,934		
Hybrid Paddy	Krishibid hybrid dhan-1	245	260	63,700	63,700	261	63,945	63,945	
	Mahyco-1	277	245	67,865	67,865	204	56,508	56,508	
	Krishibid hybrid dhan-2	269	275	73,975	73,975	215	57,835	57,835	
Hybrid Maize	Hybrid maize (Emperor 77)	333	295	98,235	98,235	230	76,590	76,590	
	Hybrid maize (Emperor 55)	317	227	71,959	71,959	200	63,400	63,400	
	Hybrid maize (Sonam 234)	277	202	55,954	55,954	195	54,015	54,015	
	Hybrid maize (Sonam 1818)	293	263	77,059	77,059	220	64,460	64,460	
Potato	Potato (Aesterix) grade A	29	254	7,366	7,366	235	6,815	6,815	
	Potato (Aesterix) grade B	33	250	8,250	8,250	224	7,392	7,392	
	Potato (Diamont) grade A	29	254	7,366	7,366	234	6,786	6,786	
	Potato (Diamont) grade B	33	289	9,537	9,537	250	8,250	8,250	
	Potato (Cardinal) grade A	29	254	7,366	7,366	224	6,496	6,496	
	Potato (Cardinal) grade B	33	260	8,565	8,564	269	8,859	8,859	
Total Value			25,526		4,895,411	29,659		5,236,256	



KRISHIBID SEED LIMITED

Details of Packing Materials

For the year ended 30 June, 2024

PRODUCT NAME	Rate	Opening Balance as on 01.07.2023		Purchased		Consumed/Used		Annexure-B Closing Balance as on 30.06.2024	
		Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
		Carton		Carton,		Carton,		Carton,	
		Bags		Bags			Bags		
10 GM Foil Packet (Two Layer)	400	194	77,480	20	8,000	15	6,000	199	79,480
10 gm Foil Pouch	650	509	330,831	36	23,401	20	13,001	525	341,231
10 Kg Jute Bag(Common) White	43	244	10,568	15	650	14	606	245	10,611
100 GM Tin	14	498	6,962	24	336	400	5,592	122	1,706
Bag Closer	8,500	-	-	-	-	-	-	-	-
BINA dhan7 Pouch	400	1	200	20	8,000	15	6,000	6	2,200
BR-11 Pouch	400	277	110,720	35	14,000	220	88,000	92	36,720
BRRRI dhan 26 Pouch	350	4	1,505	40	14,000	30	10,500	14	5,005
BRRRI dhan 50 Pouch	549	27	15,028	55	30,220	25	13,736	57	31,511
Brrri dhan 51 Pouch	400	174	69,600	60	24,000	202	80,800	32	12,800
BRRRI dhan 52 Pouch	400	6	2,320	32	12,800	26	10,400	12	4,720
BRRRI dhan 74 Pouch	398	468	186,295	25	9,945	320	127,299	173	68,941
Brrri dhan 75 Pouch	400	3	1,360	28	11,200	19	7,600	12	4,960
Brrri dhan Common Pouch	400	23	9,040	23	9,200	18	7,200	28	11,040
BRRRI Dhan28-2kg(Old,Red) Pouch	395	-	-	25	9,864	20	7,891	5	1,973
BRRRI Dhan29-2kg(Pink,New) Pouch	395	191	75,335	50	19,752	22	8,691	219	86,396
BRRRI Dhan48-2kg(Pink,New) Pouch	350	18	6,310	53	18,529	29	10,139	42	14,701
BRRRI Dhan49-2kg(Pink,New) Pouch	400	2	760	26	10,400	23	9,200	5	1,960
BRRRI Dhan58-2kg(Pink,New) Pouch	348	1	209	20	6,958	14	4,870	7	2,296
BRRRI dhan-81 Pouch	350	29	10,150	30	10,500	22	7,700	37	12,950
Carton 15*10*16	48	549	26,481	25	1,206	375	18,088	199	9,599
Carton 15*10*8	34	24	818	40	1,363	30	1,022	34	1,158
Cauliflower White Monster Foil	450	92	41,400	26	11,700	24	10,800	94	42,300
Continue Sealer	16,000	-	-	-	-	-	-	-	-
Cylinder 2 kg BR-26	13,488	-	-	10	134,880	8	107,904	2	26,976
Cylinder 2 kg BRRRI-74	13,488	-	-	-	-	-	-	-	-
Cylinder 2 kg BRRRI-81	13,488	-	-	-	-	-	-	-	-
Cylinder Sudan Plus Hybrid,1kg	17,748	-	-	-	-	-	-	-	-
Cylinder Sudan Super Hybrid,1kg	17,748	-	-	-	-	-	-	-	-
Danesh	1,600	21	33,600	36	57,600	31	49,600	26	41,600
DISCO AG Pink L-263	2,450	-	-	10	24,500	8	19,600	2	4,900
Grain Moisture Meter	25,000	-	-	-	-	-	-	-	-
Jute Bag (10 kg BRRRI dhan)	58	-	-	15	870	10	580	5	290
Jute Bag 10Kg Common	55	62	3,412	20	1,101	19	1,046	63	3,467
Jute Bag(40KG) Potato	59	13	776	-	-	-	-	13	776
Jute Bag27x44	58	536	30,906	-	-	220	12,685	316	18,221
Krishibid Hybrid Dhan 2 pouch	400	-	-	20	8,000	18	7,200	2	800
Krishibid Hybrid Paddy -1kg pouch	400	120	47,880	15	6,000	94	37,722	40	16,158
Krishibid hybrid seed pouch 1 kg	400	-	-	32	12,637	30	12,000	2	637
Krishibid Seed (Transparent Bag)26'x48'	37	59	2,192	20	743	19	706	60	2,229
Mahyco-1 ,1kg pouch	400	-	-	-	-	-	-	-	-



PRODUCT NAME	Rate	Opening Balance as on 01.07.2023		Purchased		Consumed/Used		Closing Balance as on 30.06.2024	
		Quantity Carton	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
Money Receipt	40	31	1,240		-		-	31	1,240
Morocco Pouch	503	42	21,144	18	9,061	17	8,557	43	21,648
Poribeshok Book (14x9.5)	90	8	720		-		-	8	720
Pouch Maize Emperor-55	350	-	-	15	5,250	14	4,900	1	350
Pouch Maize Emperor-77	352	1	352		-		-	1	352
Pouch Maize SONAM1818	345	0	53	28	9,660	26	8,970	2	743
Total Value			1,125,644		526,324		726,606		925,362



KRISHIBID SEED LIMITED

Details of Trade Receivable

For the year ended 30 June, 2024

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	
		30 June,2024	30 June,2023
01	Md. Abdul Mannan (Mymensing)	951,448	-
02	Md. Kabir ahmad (Comilla)	7,553,721	7,483,064
03	Mr. Razibul Islam (Manikgonj)	2,694,234	2,825,616
04	Md. Rasedul Haque Rony (Jamalpur)	6,888,686	709,176
05	Md. Waliar (Gaibanda)	6,227,523	2,737,650
06	Mr. Sadiqul (Rajshahi)	12,487,528	9,997,385
07	Thakurgaon Teritory	5,540,858	5,562,380
08	Ruhul Amin (Khulna Teritory)	8,518,086	-
09	Md. Samsul Alam (Bogra)	17,574,585	13,599,135
10	Mr. Subol Kumar (Sirajgonj)	4,578,597	2,583,923
11	Mr. Saidur Rahman (Faridpur Zone)	4,410,784	2,324,706
12	Md. Amirul Islam (Chittagong)	-	3,026,288
13	Md. Azad ali (Rangpur)	6,755,556	-
14	Glorious Land & Development Ltd	-	25,750
15	Mr. kabir Hossain (Jessore)	3,765,563	3,150,415
16	Mr. Sazzad Isalm (Dinazpur)	6,837,108	6,783,941
17	Mr. Ruton Kumar (Kisorgonj)	7,056,653	7,396,235
18	Institutional Sales	1,851,514	1,665,037
19	Md. Jasim Uddin (Habiganj)	14,810,685	15,064,239
20	Krishibid Feed Ltd.	-	31,942
21	Mr. Arifur Rahman (Barisal)	7,824,112	1,726,525
22	Mr. Razib Khan (Meherpur)	8,281,887	9,424,535
23	Mr. Ariful Islam (Noakhali)	2,709,901	2,696,113
24	Cox's Bazar Territory	7,873,754	5,883,762
25	Jhenaidah	4,157,489	5,068,942
26	Harun ur Rashid (Chuadanga)	219,824	68,916
	Total	149,570,096	109,835,675



KRISHIBID SEED LIMITED
Details of Saies
For the year ended 30 June, 2024

Annexure-D
Amount in Taka

Month	Sales
Jul-23	28,603,461
Aug-23	32,758,830
Sep-23	22,233,000
Oct-23	28,505,000
Nov-23	29,375,000
Dec-23	26,702,000
Jan-24	30,350,000
Feb-24	35,750,000
Mar-24	25,191,800
Apr-24	29,303,000
May-24	30,000,000
Jun-24	74,690,000
Total	393,462,091

