

**Krishibid Seed Limited**

Auditor's Report  
&

Financial Statements

For the year ended 30<sup>th</sup> June, 2023



শাফিক 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

DHAKA OFFICE - (1):

Shatabdi Centre (6<sup>th</sup> Floor)  
292, Inner Circular Road.  
Fakirapool, Motijheel, Dhaka.  
Phone/Fax : 880-2-7192098,  
Cell : +88 01730-080666  
E-mail : skzislam86@gmail.com  
skz4sbc@gmail.com  
Web : www.shafiqbasak.com

CHATTOGRAM OFFICE :

National House (1<sup>st</sup> Floor),  
109, Agrabad Commercial Area,  
Chattogram -4100, Bangladesh.  
Phone : 880-31-711561  
Pho/Fax : 880-31-723680  
Web : www.shafiqbasak.com  
E-mail : basak\_sbc@yahoo.com  
basak@shafiqbasak.com

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 2023** 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, Expect for the effects of the matters describe in the basis of 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 2023** 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 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 297,663,534 as at 30 June 2023. 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	Our audit included the following procedures: <ul style="list-style-type: none"><li>We reviewed the opening balances of PPE which was audited by Shafiq Basak &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></ul>

INDEPENDENT MEMBER OF

ABACUS  
WORLDWIDE

DHAKA OFFICE - (2) : House - 42 (1<sup>st</sup> Floor), Road - 01, Block - A, Niketan, Gulshan - 01, Dhaka.  
Phone : 88-02-99859602-3, 01819-285196, E-mail.mahmoods.bd@gmail.com

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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>	<ul style="list-style-type: none"> <li>• We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market price;</li> <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 58,659,112 at 30<sup>th</sup> June 2023 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 to totaling BDT as at 2,233,024. 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 388,679,122. 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 5,355,613 tk.) 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. Duly provisioned but paid only Foundation part for the year 2022 on 12.09.2023</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 2023 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: 18 September, 2023**  
**Place: Dhaka**

  
**Sheikh Zahidul Islam FCA, MBA**  
**Partner**  
**Enrolment No-1394**  
**Shafiq Basak & Co.**  
**Chartered Accountants**  
**DVC: 2309191394AS837301**





**KRISHIBID SEED LIMITED**  
**Statement of Financial Position**  
**As at 30th June, 2023**

Particulars	Notes	Amount in Taka	
		30th June, 2023	30th June, 2022
<b>ASSETS:</b>			
<b>Non-Current Assets</b>		<b>302,217,727</b>	<b>296,673,210</b>
Property, Plant and Equipment-Carrying Amount	4.00	297,663,534	291,612,996
Modern Research & Development	4.01	4,554,193	5,060,214
<b>Current Assets</b>		<b>235,303,868</b>	<b>215,371,010</b>
Inventories	5.00	58,659,112	47,012,467
Trade Receivables	6.00	109,835,675	102,227,654
Advances Against Works	7.00	47,768,726	33,785,673
Advances, Deposits & Pre-payments	8.00	9,142,196	19,617,567
Cash & Cash Equivalents	9.00	9,898,159	12,727,649
<b>TOTAL ASSETS</b>		<b>537,521,595</b>	<b>512,044,220</b>
<b>SHAREHOLDERS' EQUITY AND LIABILITIES:</b>			
<b>Shareholders' Equity</b>		<b>347,073,832</b>	<b>368,864,036</b>
Share Capital	10.00	300,000,000	300,000,000
Retained Earnings	11.00	47,073,832	68,864,036
<b>Non-Current Liabilities</b>		<b>33,062,054</b>	<b>22,426,765</b>
Long Term Borrowings	12.00	30,829,030	21,674,171
Deferred Tax Liabilities	13.00	2,233,024	752,594
<b>Current Liabilities</b>		<b>157,385,709</b>	<b>120,753,418</b>
Short Term Borrowings	14.00	116,264,705	107,262,946
Trade Payables	15.00	1,706,657	2,021,457
Liabilities for Expenses	16.00	8,298,722	4,902,769
Liability for Current Tax	17.00	7,236,839	6,566,246
Unclaimed Dividend	18.00	23,878,786	-
<b>TOTAL LIABILITIES</b>		<b>190,447,763</b>	<b>143,180,183</b>
<b>TOTAL SHAREHOLDERS' EQUITY AND LIABILITIES</b>		<b>537,521,595</b>	<b>512,044,220</b>
<b>Net Assets Value (NAV) Per Share</b>	28.00	<b>11.57</b>	<b>12.30</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.

**Dated: 18 September, 2023**  
**Place: Dhaka**



  
**Sheikh Zahidul Islam FCA, MBA.**  
**Partner**  
**Enrolment No-1394**  
**Shafiq Basak & Co.**  
**Chartered Accountants**  
**DVC: 2309191394AS837301**



**KRISHIBID SEED LIMITED**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the year ended 30th June, 2023**

Particulars	Notes	Amount in Taka	
		30th June, 2023	30th June, 2022
Revenue	19.00	388,679,122	374,348,026
Cost of Goods Sold	20.00	(303,388,167)	(292,269,073)
<b>Gross Profit</b>		<b>85,290,955</b>	<b>82,078,954</b>
<b>Operating Expenses</b>		<b>(46,867,195)</b>	<b>(31,181,091)</b>
Administrative Expenses	21.00	(20,497,351)	(15,523,592)
Selling and Marketing Expenses	22.00	(26,369,844)	(15,657,499)
<b>Operating Profit</b>		<b>38,423,760</b>	<b>50,897,863</b>
<b>Non Operating Expenses</b>		<b>(10,024,601)</b>	<b>(13,589,176)</b>
Financial Expenses	23.00	(10,024,601)	(13,589,176)
<b>Profit before Income Tax</b>		<b>28,399,159</b>	<b>37,308,687</b>
WPPF Expenses	24.00	(1,352,341)	(1,776,604)
<b>Net Profit before Tax</b>		<b>27,046,818</b>	<b>35,532,083</b>
<b>Income Tax Expenses</b>		<b>(3,837,022)</b>	<b>(5,109,813)</b>
Current Tax	25.00	(2,356,592)	(4,865,701)
Deferred Tax	26.01	(1,480,430)	(244,112)
<b>Net Profit after Tax</b>		<b>23,209,796</b>	<b>30,422,270</b>
<b>Total Comprehensive income</b>		<b>23,209,796</b>	<b>30,422,270</b>
<b>Basic Earnings Per Share (EPS)</b>	27.00	<b>0.77</b>	<b>1.01</b>
<b>Restated 2022</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.

**Dated: 18 September, 2023**  
**Place: Dhaka**



  
**Sheikh Zahidul Islam FCA, MBA.**  
**Partner**  
**Enrolment No-1394**  
**Shafiq Basak & Co.**  
**Chartered Accountants**  
**DVC: 2309191394AS837301**

**KRISHIBID SEED LIMITED**  
**Statement of Changes in Equity**  
**For the year ended 30th 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 30th June, 2023	300,000,000	47,073,832	347,073,832

**Statement of Changes in Equity**  
**For the year ended June 30, 2022**

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on July 01, 2021	106,000,000	38,441,766	144,441,766
New Share issued during this year	78,000,000	-	78,000,000
Market Share (QIO)	116,000,000	-	116,000,000
Share Money Deposit	-	-	-
Net Profit after Tax	-	30,422,270	30,422,270
Balance as on June 30, 2022	300,000,000	68,864,036	368,864,036

  
**Managing Director**

  
**Director**

  
**Company Secretary**

**Dated: 18 September, 2023**  
**Place: Dhaka**





**KRISHIBID SEED LIMITED**  
**Statement of Cash Flow**  
**For the year ended 30th June, 2023**

Particulars	Notes	Amount in Taka	
		30th June,2023	30th June,2022
<b>A. Cash Flows from Operating Activities:</b>			
Cash Received from Customers		381,071,101	329,508,396
Payment to Suppliers & Others		(296,036,645)	(288,995,758)
Cash Payment to Operating Expenses		(47,249,200)	(32,772,745)
<b>Cash Generated from Operation</b>		<b>37,785,255</b>	<b>7,739,893</b>
Income Tax paid		(2,382,435)	(1,685,999)
<b>Net Cash Generated from Operating Activities</b>		<b>35,402,820</b>	<b>6,053,894</b>
<b>B. Cash Flows from Investing Activities:</b>			
Acquisition of Property, Plant and Equipment		(11,260,060)	(115,325,128)
Advances Against Capital Expenditure		(13,983,053)	(33,785,673)
<b>Net Cash Used in Investing Activities</b>		<b>(25,243,113)</b>	<b>(149,110,801)</b>
<b>C. Cash Flows from Financing Activities:</b>			
Net Received /(Payment) Long Term Borrowings		9,154,859	(8,655,829)
Net Received /(Payment) Short Term Borrowings		9,001,759	7,652,946
Dividend Paid		(21,121,214)	-
Increase / Decrease Share Money Deposits		-	(45,000,000)
Increase / Decrease Issuance of Share Capital		-	194,000,000
Net Payment for Financial Expenses		(10,024,601)	(13,589,176)
<b>Net Cash flows from Financing Activities</b>		<b>(12,989,197)</b>	<b>134,407,941</b>
<b>D. Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(2,829,490)</b>	<b>(8,648,966)</b>
<b>E. Cash and Cash equivalents at the beginning of the year</b>		<b>12,727,649</b>	<b>21,376,615</b>
<b>F. Cash and Cash Equivalents at the End of the Year (D+E)</b>		<b>9,898,159</b>	<b>12,727,649</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	<b>29.00</b>	<b>1.18</b>	<b>0.30</b>

  
**Managing Director**

  
**Director**

  
**Company Secretary**

**Dated: 18 September, 2023**  
**Place: Dhaka**



## KRISHIBID SEED LIMITED

### Notes, Comprising of Significant Accounting Policy and Other Explanatory Information For the year ended 30 June, 2023

#### 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. **23,209,796/-** 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: -

- Statement of financial position as at 30 June 2023.
- Statement of profit or loss and other comprehensive income for the year ended 30 June 2023.
- Statement of changes in equity for the year ended 30 June 2023.
- Statement of cash flows for the year ended 30 June 2023 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 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.

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	Rate
	2023	2022
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 are 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 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 SRO No. 199/2015, Income Tax Ordinance, 1984 (Ordinance N0. 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 10 August, 2023.

**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 2022 to 30 June 2023.





		Amount in Taka	
		30th June, 2023	30 June, 2022
4.00	<b>Property, Plant and Equipment</b>		
	<b>A. Cost Value</b>		
	Opening Balance	298,021,530	187,756,616
	Add: Addition during the year	11,260,060	110,264,914
	<b>Total Assets Value at Cost</b>	<b>309,281,590</b>	<b>298,021,530</b>
	<b>B. Accumulated Depreciation</b>		
	Opening Balance	6,408,534	4,264,784
	Add: Depreciation Charged during the year	5,209,522	2,143,750
	<b>Total Charge</b>	<b>11,618,056</b>	<b>6,408,534</b>
	<b>Written Down Value (A-B)</b>	<b>297,663,534</b>	<b>291,612,996</b>
	Details are shown in Annexure-A		
4.01	<b>Modern Research &amp; development:</b>		
	Opening Balance	5,060,214	5,060,214
	Less: Amortization during the year	(506,021)	-
	<b>Total:</b>	<b>4,554,193</b>	<b>5,060,214</b>
5.00	<b>Inventories</b>		
	Finished Goods	4,895,412	1,925,315
	Raw Materials	51,582,736	40,337,125
	Packing Materials	1,125,644	3,784,126
	Spare Parts	29,854	20,147
	Work-in-Process	1,025,466	945,754
	<b>Total</b>	<b>58,659,112</b>	<b>47,012,467</b>
	Details are shown in Annexure-B		
6.00	<b>Trade Receivables</b>		
	Trade Receivable	109,835,675	102,227,654
		<b>109,835,675</b>	<b>102,227,654</b>
	<b>Ageing of Trade Receivable</b>		
	More than six months	-	-
	Less than six months	109,835,675	102,227,654
	<b>Total</b>	<b>109,835,675</b>	<b>102,227,654</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 secured.	-	-
ii) Receivables considered good in respect of which the company holds no security other than the debtors personal security.	109,835,675	102,227,654
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.	-	-
vi) The maximum amount due by directors or other officers of the company at any time during the year	-	-
<b>Total</b>	<b>109,835,675</b>	<b>102,227,654</b>

Details are shown in Annexure-C



		Amount in Taka	
		30th June, 2023	30 June, 2022
7.00	<b>Advance Against Works:</b>		
	Opening Balance	33,785,673	-
	Add: Addition during the year	13,983,053	33,785,673
	<b>Total</b>	<b>47,768,726</b>	<b>33,785,673</b>
7.01	<b>Advances Against Capital &amp; Revenue 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	9,000,000	13,500,000
	Modern Reserch & Development, Seed Production and Others at Savar Dhaka	4,983,053	13,823,173
		<b>13,983,053</b>	<b>33,785,673</b>
8.00	<b>Advances, Deposits &amp; Pre-payments</b>		
	Advance against Employees	540,050	1,146,062
	Advance against Farmer/Supplier (Details are shown in Annexure-D)	-	5,000,033
	Advance against Purchase(L/C)	3,655,331	8,823,930
	Advance against Motor Cycle	1,263,098	1,660,261
	Advance Income Tax (Note: 8.01)	3,683,717	2,987,281
	<b>Total</b>	<b>9,142,196</b>	<b>19,617,567</b>
8.01	<b>Advance Income Tax</b>		
	Opening Balance	2,987,281	3,543,678
	Add: AIT during the year	2,382,435	1,685,999
		<b>5,369,716</b>	<b>5,229,677</b>
	Less: Adjustment during this year	1,685,999	2,242,396
	<b>Total</b>	<b>3,683,717</b>	<b>2,987,281</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.	8,602,146	18,471,505
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.	540,050	1,146,062
	<b>9,142,196</b>	<b>19,617,567</b>





		Amount in Taka	
		30th June, 2023	30 June, 2022
<b>9.00</b>	<b>Cash &amp; Cash Equivalents</b>		
	Cash in Hand (Note : 9.01)	1,032,450	6,439,912
	Cash at Bank (Note : 9.02)	8,865,709	6,287,737
	<b>Total</b>	<b>9,898,159</b>	<b>12,727,649</b>
<b>9.01</b>	<b>Cash in Hand</b>		
	Cash in Hand	1,032,450	6,439,912
	<b>Total</b>	<b>1,032,450</b>	<b>6,439,912</b>
<b>9.02</b>	<b>Cash at Bank</b>		
	Sonali Bank Ltd. Ac No: 721	14,650	297,785
	Islami Bank Bangladesh Ltd. Ac No: 6618	7,579,057	3,214,076
	Social Islami Bank Ltd. Ac No: 19581	-	7,099
	Uttara Bank Ltd. Ac No: 1705	-	-
	Pubali Bank Ltd. Ac No: 24789	304,057	2,039,946
	Pubali Bank Ltd. Ac No: 1561	69	1,036
	Al-Arafah Islami Bank Ltd. Ac No: 10962	2,068	2,758
	NRB Bank Ltd. Ac No: 383	-	384,482
	Agrani Bank Ltd, Ac No. 132130	144,181	-
	Bank Asia Ltd, Ac No: 1075	64,157	305,135
	Bank Asia Ltd, Ac No: 6000046	724,977	-
	The Premier Bank Ltd. Ac No: 8110	24,854	25,716
	NRB Bank Ltd. Ac No: 1211030020717	7,639	9,704
	<b>Total</b>	<b>8,865,709</b>	<b>6,287,737</b>
All the above Bank Balance has been reconciled to confirm the balance with the Bank Statement.			
<b>10.00</b>	<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>		
	3,00,00,000 ordinary shares of Tk. 10 each	300,000,000	106,000,000
		-	78,000,000
		-	116,000,000
		<b>300,000,000</b>	<b>300,000,000</b>
<b>11.00</b>	<b>Retained Earnings</b>		
	Opening Balance	68,864,036	38,441,766
	Add: Net Profit for the year	23,209,796	30,422,270
	Less: Dividend Expense	(45,000,000)	-
	<b>Total</b>	<b>47,073,832</b>	<b>68,864,036</b>
<b>12.00</b>	<b>Long Term Borrowings</b>		
	Revolving Term Loan at NRB Bank Ltd.	30,829,030	21,674,171
		<b>30,829,030</b>	<b>21,674,171</b>
<b>13.00</b>	<b>Deferred Tax Liabilities</b>		
	Charged during the year (Note : 25.00)	2,233,024	752,594
	<b>Total</b>	<b>2,233,024</b>	<b>752,594</b>



		Amount in Taka	
		30th June, 2023	30 June, 2022
<b>14.00 Short Term Borrowings</b>			
Revolving LC at NRB Bank Ltd.		-	4,073,219
Revolving LTR (Inner of LC) at NRB Bank Ltd.		27,124,971	32,451,428
SDB Time loan stimulus package		66,859,147	49,006,986
Bank Overdraft- NRB Bank Ltd.		22,280,587	21,731,313
<b>Total</b>		<b>116,264,705</b>	<b>107,262,946</b>
<b>15.00 Trade Payables</b>			
Trade Payables		1,706,657	2,021,457
<b>Trade Payables:</b>		<b>1,706,657</b>	<b>2,021,457</b>
Russel IPM Bangladesh Ltd.		-	75,124
Tipu Shipping Lines Ltd.		661,000	215,421
Hossain Enterprise C.C Ltd.		271,600	95,214
Prantic Plus Ltd.		73,725	820,148
Md. Abdul Karim (Rangpur)		225,120	321,451
R&D Magura (Mohidul Islam)		475,212	215,470
Maharashtra Hybrid Seed Co. Ltd.		-	278,629
<b>Total</b>		<b>1,706,657</b>	<b>2,021,457</b>
<b>16.00 Liabilities for expenses</b>			
Salary and Wages		2,627,980	923,067
Utility Bill		99,916	79,472
Director Remuneration		60,000	105,400
Telephone & Mobile Bill		2,962	2,103
Liabilities for WPPF	(Note : 16.01)	5,355,613	3,672,727
Audit Fees		152,250	120,000
<b>Total</b>		<b>8,298,722</b>	<b>4,902,769</b>
<b>16.01 Liabilities for WPPF</b>			
Opening WPPF		3,672,727	1,739,562
Add: Addition during this period	(Note : 23.00)	1,352,341	1,776,604
Interest on WPPF (undistributed amount for the FY 2021-22)		330,545	156,561
<b>Total</b>		<b>5,355,613</b>	<b>3,672,727</b>
<b>17.00 Liability for Current Tax</b>			
Opening Balance		6,566,246	3,942,941
Add: Charged during the year	(Note : 24.00)	2,356,592	4,865,701
		<b>8,922,838</b>	<b>8,808,642</b>
Less: Adjustment during this year		1,685,999	2,242,396
<b>Total</b>		<b>7,236,839</b>	<b>6,566,246</b>
<b>18.00 Unclaimed Dividend :</b>			
Total Dividend		45,000,000	-
Less: Paid during the year		(21,121,214)	-
<b>Annexure - G</b>		<b>23,878,786</b>	<b>-</b>
<b>19.00 Turnover</b>			
Revenue		388,679,122	374,348,026
<b>Total</b>		<b>388,679,122</b>	<b>374,348,026</b>
Details are shown in Annexure-F			





		Amount in Taka	
		30th June, 2023	30 June, 2022
<b>20.00 Cost of Goods Sold</b>			
Raw Materials Consumed	(Note : 20.01)	275,695,296	238,848,285
Manufacturing Overhead	(Note : 20.02)	31,317,893	49,286,118
		<b>307,013,189</b>	<b>288,134,404</b>
Opening Work in process		945,754	820,195
Closing Work in process		(1,025,466)	(945,754)
<b>Cost of Goods manufactured</b>		<b>306,933,477</b>	<b>288,008,845</b>
Opening stock of finished Goods		1,925,315	6,705,721
<b>Cost of Goods Available for Sale</b>		<b>308,858,792</b>	<b>294,714,566</b>
Closing stock of finished Goods		(4,895,412)	(1,925,315)
Sample Distribution		(575,213)	(520,178)
<b>Cost of Goods Sold</b>		<b>303,388,167</b>	<b>292,269,073</b>
<b>20.01 Raw Materials Consumed</b>			
Opening Stock of Raw Materials		40,337,125	35,840,152
Add: Raw Materials Purchased		286,940,907	243,345,258
<b>Raw Materials available for Consumption</b>		<b>327,278,032</b>	<b>279,185,410</b>
Less: Closing Stock of Raw Materials		51,582,736	40,337,125
<b>Raw Material Consumption</b>		<b>275,695,296</b>	<b>238,848,285</b>
<b>20.02 Manufacturing Overhead</b>			
Wages, Salary and Allowances		6,679,530	5,621,370
Packaging Materials	(Note : 20.03)	3,703,692	3,614,060
Utility Bill		923,608	581,256
Transport Expenses		813,878	721,123
Seed Processing Cost		3,134,429	1,774,120
Power & Fuel		325,452	251,246
Plant Quarantine		520,145	425,120
Fertilizer & Pesticide		301,547	255,126
Seed & Seedling		345,216	321,450
Festival Bonus		473,633	290,124
Spare Parts and Store Items	(Note : 20.04)	40,534	71,167
Travelling and Allowance		10,890	112,320
Maintenance of storage		170,256	160,258
Labour Bill		176,586	265,241
C&F Charge		48,620	91,254
Entertainment		1,345	20,125
Cleaning & Washing		20,145	19,854
Printing & Stationary		22,881	25,988
Internet Bill		3,900	26,471
Mobile & Telephone Bill		5,024	4,079
Seed Production & Others		8,840,120	32,653,777
Repair & Maintenance		11,254	21,789
Depreciation (Annexure-A)		4,745,208	1,958,800
<b>Total</b>		<b>31,317,893</b>	<b>49,286,118</b>



		Amount in Taka	
		30th June, 2023	30 June, 2022
<b>20.03 Packaging Materials</b>			
Opening Balance		3,784,126	3,373,050
Add: Purchase during the year		1,045,210	4,025,136
		<b>4,829,336</b>	<b>7,398,186</b>
Less: Closing Balance		1,125,644	3,784,126
<b>Consumption during the year</b>		<b>3,703,692</b>	<b>3,614,060</b>
<b>20.04 Spare Parts and Store Item</b>			
Opening Balance		20,147	16,185
Add: Purchase during the year		50,241	75,129
		<b>70,388</b>	<b>91,314</b>
Less: Closing Balance		29,854	20,147
<b>Consumption during the year</b>		<b>40,534</b>	<b>71,167</b>
<b>21.00 Administrative Expenses</b>			
Salary and Allowance		15,729,810	9,329,342
Entertainment		79,139	61,521
Legal Expenses		56,095	55,210
Newspaper & Magazine		3,512	3,512
Postage & Courier		3,115	45,210
Printing & Stationery		151,935	62,451
Audit fees( Including VAT)		152,250	120,000
Rent		48,000	48,000
Director Remuneration		709,957	1,265,000
Festival Bonus		1,767,147	997,468
QIO Expense		-	2,223,050
Annual fees		90,000	-
Board Meeting fees		81,500	70,000
Utility Bill		285,422	272,410
Registration & Renewal & Other Fees		20,145	490,125
Repair & Maintenance		126,100	111,456
Telephone & Mobile		30,524	25,241
Internet Bill		42,514	40,125
Depreciation (Annexure-A)		970,336	184,950
Miscellaneous Expense		149,850	118,521
<b>Total</b>		<b>20,497,351</b>	<b>15,523,592</b>
<b>22.00 Selling and Marketing Expenses</b>			
Salary and Allowance		16,713,425	9,237,458
TA/ DA Field Staff		3,077,902	1,020,125
Distribution Cost		392,492	901,254
Farmer Compensation		2,372,458	510,268
Festival Bonus		1,825,639	1,363,490
Advertisement		29,875	25,000
Sales Commission, Product Bonus, Volume Bonus		418,226	992,454
Marketing Promotion		485,715	951,240
Sample Distribution		1,054,112	656,210
<b>Total</b>		<b>26,369,844</b>	<b>15,657,499</b>
<b>23.00 Financial Expense</b>			
Bank Charges & Commission		494,107	175,468
Interest on Loan	(Note: 23.01)	9,199,949	13,257,147
Interest on WPPF (undistributed amount for the FY 2020-21)		330,545	156,561
<b>Total</b>		<b>10,024,601</b>	<b>13,589,176</b>







		Amount in Taka	
		30th June, 2023	30 June, 2022
<b>26.01 Deffered Tax Expenses/(Income)</b>			
Deffered Tax Liability as on 30 June, 2023		2,233,024	752,594
Less: Opening Deffered Tax Liability		752,594	508,482
<b>Deffered Tax Expenses/(Income) during this period</b>		<b>1,480,430</b>	<b>244,112</b>
<b>27.00 Basic Earnings per share</b>			
a) Net Profit After Tax		23,209,796	30,422,270
b) Weighted average no. of Shares	(Note : 27.01)	30,000,000	30,000,000
<b>Basic Earnings Per Share (EPS) (a/b)</b>		<b>0.77</b>	<b>1.01</b>

This has been calculated in compliance with the requirments 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.

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

Particulars	Number of Share	Weight	Weighted average no. of Shares 30th June, 2023
Balance	30,000,000		30,000,000
New Issued during the year	-	-	-
New Issued during the year	-	-	-
New Issued during the year	-	-	-
New Issued during the year	-	-	-
<b>TOTAL</b>	<b>30,000,000</b>		<b>30,000,000</b>

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

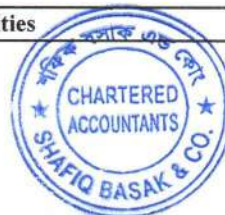
Total Assets	537,521,595	512,044,220
Less: Total Liability	190,447,763	143,180,184
a) Net Asset Value (NAV)	347,073,832	368,864,036
b) Number of ordinary shares	30,000,000	30,000,000
<b>Net Asset Value per Share (NAV) (a/b)</b>	<b>11.57</b>	<b>12.30</b>

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

a) Net Operating Cash Flows	35,402,821	6,053,893
b) Number of shares	30,000,000	20,116,438
<b>Net Operating Cash Flows per Share (NOCFPS) (a/b)</b>	<b>1.18</b>	<b>0.30</b>

**30.00 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, 2023	30th June, 2022
Net Profit before Tax	28,399,159	37,308,687
<b>Adjustments to reconcile net income to net cash provided by</b>		
Depriciation on Fixed Assets	5,715,543	2,143,750
Financial Expense	10,024,601	13,589,175
Increase/(Decrease) in Inventory	(11,646,645)	(257,163)
Increase/(Decrease) in Accounts Receivable	(7,608,021)	(44,839,630)
Increase/(Decrease) in Accounts Payable	(314,800)	167,239
Increase/(Decrease) in Liabilities	2,043,612	348,716
Increase/(Decrease) in Advance & Prepayment	11,171,807	(720,882)
	<b>37,785,256</b>	<b>7,739,892</b>
Payment of Income Tax	(2,382,435)	(1,685,999)
<b>Net Cash Generated from Operating Activities</b>	<b>35,402,821</b>	<b>6,053,893</b>





30 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. 3) Victory Engineering ltd.

(a) Short-term employee benefits

Name	Designation	Particulars	Addition During the year	Adjustment This year	Closing Balance as on 30.06.2023
Krishibid multipurpose Co-Operative Ltd, Represented By, Sharif Mohammad Taslim Reza	Managing Director	Remuneration	709,957	649,957	60,000
		Board Meeting fee	11,643	11,643	-
Krishibid Firm Ltd, Represented By: Dr. Md. Ali Afzal	Chairman	Remuneration	-	-	-
		Board Meeting fee	11,643	11,643	-
Taslima Yesmin	Director	Remuneration	-	-	-
		Board Meeting fee	11,643	11,643	-
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	Remuneration	-	-	-
		Board Meeting fee	11,643	11,643	-
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	Remuneration	-	-	-
		Board Meeting fee	11,643	11,643	-
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	Remuneration	-	-	-
		Board Meeting fee	11,643	11,643	-
Krishibid Printing & Publication Ltd., Represented By: Dr. Gour Pada Das	Director	Remuneration		-	-
		Board Meeting fee	11,642	11,642	-
Total			791,457	731,457	60,000



Board of Directors of Krishibid Seed Ltd. till now have taken any board meeting attendance fees.  
 During the period from 01-07-2022 to 30-06-2023, 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, 2023
Krishibid multipurpose Co-Operative ltd, Represented By, Sharif Mohammad Taslim Reza	Managing Director	4	4	2,911	11,643
Krishibid Firm Ltd, Represented By: Dr. Md. Ali Afzal	Director	4	4		11,643
Taslima Yesmin	Director	4	4		11,643
Glorious Land And Development Ltd. Represented By: Dr. Md. Rafiqul Islam Sarker	Director	4	4		11,643
Krishibid Feed Ltd., Represented By: Dr. Abdul Hamid	Director	4	4		11,643
Krishibid Salt Ltd., Represented By: Dr. Md. Shahjahan	Director	4	4		11,643
Krishibid Printing & Publication Ltd., Represented By: Dr. Gour Pada Das	Director	4	4		11,643
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	791,457
b) The amount of outstanding balance, including commitments	-
i) Their terms & condition, including whether they are secured, and the nature of	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





**KRISHIBID SEED LIMITED**  
Schedule of Property, Plant and Equipment  
For the year ended 30th June, 2023

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2023
	Balance as at 01 July 2022	Addition during the year	Balance as at 30 June, 2023		Balance as at 01 July 2022	Charged during the year	Balance as at 30th June, 2023	
Land & Land Developments	215,176,963	-	215,176,963	0%	-	-	-	215,176,963
Storage Building & Construction	62,447,493	10,962,500	73,409,993	5%	2,208,259	3,560,087	5,768,346	67,641,647
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	529,235	245,013	774,247	2,205,116
Electrical Equipment and Installation	6,221,650	-	6,221,650	10%	1,340,577	488,107	1,828,684	4,392,966
Office Furniture	3,966,694	-	3,966,694	10%	273,996	369,270	643,266	3,323,428
Office Equipment and Decoration	1,363,860	65,000	1,428,860	10%	478,414	95,045	573,459	855,401
De- Humidifier	124,000	86,000	210,000	10%	50,780	15,922	66,702	143,298
Seed Cylinder	2,788,194	130,560	2,918,754	10%	783,902	213,485	997,387	1,921,367
Grader Machine	2,953,313	16,000	2,969,313	10%	743,373	222,594	965,967	2,003,346
<b>Balance as at 30th June, 2023</b>	<b>298,021,530</b>	<b>11,260,060</b>	<b>309,281,590</b>		<b>6,408,534</b>	<b>5,209,522</b>	<b>11,618,057</b>	<b>297,663,532</b>
<b>Balance as at June 30, 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>

Annexure-A  
(Amount in Taka)

<b>Allocation of Depreciation:</b>	<b>Amount</b>
Administrative cost	970,336
Factory cost	4,745,208
<b>Total</b>	<b>5,715,543</b>



Amortization Schedule

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30th June, 2023
	Balance as at 01 July 2022	Addition during the year	Balance as at 30 June, 2023		Balance as at 01 July 2022	Charged during the year	Balance as at 30th June, 2023	
Modern Reserch & Development	5,060,214	-	5,060,214	10%	-	506,021	506,021	4,554,193
Balance as at 30th June, 2023	5,060,214		5,060,214			506,021	506,021	4,554,193





**KRISHIBID SEED LIMITED**  
**Schedule of Fixed Assets (as per 3rd Schedule)**  
**For the year ended 30th June, 2023**

Particulars	Cost			Rate (%)	Depreciation			Written down value as at 30th June, 2023
	Balance as at 01 July 2022	Addition during the year	Balance as at 30th June, 2023		Balance as at 01 July 2022	Charged during the year	Balance as at 30th June, 2023	
Land & Land developments	215,176,963	-	215,176,963	0%	-	-	-	215,176,963
Storage Building	62,447,493	10,962,500	73,409,993	20%	7,231,365	13,235,726	20,467,091	52,942,902
Factory Furniture and Fixtures	2,979,363	-	2,979,363	10%	712,371	226,699	939,070	2,040,293
Electrical Equipment & Installation	6,221,650	-	6,221,650	10%	1,470,701	475,095	1,945,796	4,275,854
Office Furniture	3,966,694	-	3,966,694	10%	301,404	366,529	667,933	3,298,761
Office Equipment and Decoration	1,363,860	65,000	1,428,860	10%	478,414	95,045	573,459	855,401
De- Humidifier	124,000	86,000	210,000	20%	72,574	27,485	100,059	109,941
Seed Cylinder	2,788,194	130,560	2,918,754	20%	1,296,523	324,446	1,620,969	1,297,785
Grader Machine	2,953,313	16,000	2,969,313	20%	1,329,142	328,034	1,657,176	1,312,137
<b>Balance as at June 30, 2023</b>	<b>298,021,530</b>	<b>11,260,060</b>	<b>309,281,590</b>		<b>12,892,494</b>	<b>15,079,059</b>	<b>27,971,553</b>	<b>281,310,037</b>

Annexure-A  
(Amount in Taka)



Amortization Schedule

Particulars	Cost			Rate (%)	Amortization			Written down value as at 30th June, 2023
	Balance as at 01 July 2022	Addition during the year	Balance as at 30 June, 2023		Balance as at 01 July 2022	Charged during the year	Balance as at 30th June, 2023	
Modern Reserch & Development	5,060,214		5,060,214	10%	-	506,021	506,021	4,554,193
Balance as at June 30, 2023	5,060,214		5,060,214			506,021	506,021	4,554,193





**KRISHIBID SEED LIMITED**  
**Details of Raw Material Inventory**  
**For the year ended 30th June, 2023**

**Annexure-B**

PG	PRODUCT NAME	Rate	Opening Balance as on 01.07.2022		Purchased		Consumed/Used		Closing Balance as on 30.06.2023	
			Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount	Quantity Carton, Bags	Amount
	Hybrid Bitter Gourd (Green bangla)-Korolla	82	7,797	639,354	8,214	673,548	14,274	1,170,468	1,737	142,434
		148	615	91,020	9,325	1,380,100	8,954	1,325,192	986	145,928
	Hybrid Bitter Gourd (Lucky-7)-Korolla	68	857	58,276	11,456	779,008	10,256	697,408	2,057	139,876
		120	110	13,200	8,855	1,062,600	8,951	1,074,120	14	1,680
	Hybrid Bottle Gourd (Baul)-Lau	38	378	14,364	9,654	366,852	9,854	374,452	178	6,764
		68	1,332	90,576	8,625	586,500	7,541	512,788	2,416	164,288
	Hybrid Bottle Gourd (Gohona)-Lau	36	510	18,360	9,985	359,460	9,652	347,472	843	30,348
		64	371	23,744	4,689	300,096	4,521	289,344	539	34,496
	Hybrid Bottle Gourd (Ador)-Lau	36	897	32,292	9,655	347,580	8,952	322,272	1,600	57,600
		64	878	56,192	11,356	726,784	9,520	609,280	2,714	173,696
	Hybrid Sweet Gourd (laboni)-Misti Kumra	44	1,113	48,972	11,266	495,704	10,245	450,780	2,134	93,896
		80	106	8,480	7,988	639,040	7,854	628,320	240	19,200
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	52	332	17,264	13,564	705,328	12,458	647,816	1,438	74,776
		96	1,233	118,368	11,224	1,077,504	10,254	984,384	2,203	211,488
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	54	1,009	54,486	9,956	537,624	8,956	483,624	2,009	108,486
		100	144	14,400	9,564	956,400	9,542	954,200	166	16,600
	Hybrid Sweet Gourd (Sonia)- Misti Kumra	52	1,109	57,668	8,659	450,268	7,521	391,092	2,247	116,844
		96	42	4,032	8,988	862,848	8,952	859,392	78	7,488
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	60	511	30,660	10,120	607,200	9,521	571,260	1,110	66,600
		112	1,068	119,616	11,245	1,259,440	11,456	1,283,072	857	95,984
	Hybrid Sweet Gourd (Bangla Sweet)- Misti Kumra	56	781	43,736	9,542	534,352	9,532	533,792	791	44,296
		104	1,024	106,496	10,254	1,066,416	8,754	910,416	2,524	262,496
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	52	1,878	97,656	7,895	410,540	6,253	325,156	3,520	183,040
		96	630	60,480	9,100	873,600	8,452	811,392	1,278	122,688
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	52	437	22,724	10,250	533,000	9,652	501,904	1,035	53,820
		96	118	11,328	8,995	863,520	8,954	859,584	159	15,264
	Hybrid Ridge Gourd (Jharna)-Zinga	44	131	5,764	8,695	382,580	3,956	174,064	4,870	214,280
		72	1,182	85,104	7,988	575,136	6,895	496,440	2,275	163,800
	Hybrid Ridge Gourd (Suborna)-Zinga	84	418	35,112	9,955	836,220	9,854	827,736	519	43,596
		46	584	26,864	8,895	409,170	8,521	391,966	958	44,068
	Hybrid Ash Gourd (Green spot)-Chal kumra	64	952	60,928	9,124	583,936	8,526	545,664	1,550	99,200
		116	537	62,292	8,655	1,003,980	8,120	941,920	1,072	124,352
	Hybrid Ash Gourd (Green king)-Chal kumra	62	1,477	91,574	9,988	619,256	8,521	528,302	2,944	182,528
		112	867	97,104	9,325	1,044,400	8,542	956,704	1,650	184,800
	Hybrid Cucumber (Sukasami)-Sosa	112	119	13,328	15,478	1,733,536	15,241	1,706,992	356	39,872
		212	131	27,772	15,244	3,231,728	14,563	3,087,356	812	172,144
	Hybrid Cucumber (Rozy)-Sosa	108	933	100,764	13,454	1,453,032	12,457	1,345,356	1,930	208,440
		204	925	188,700	15,699	3,202,596	14,965	3,052,860	1,659	338,436
	Hybrid Cucumber (Sompod)-Sosa	106	1,386	146,916	15,244	1,615,864	13,254	1,404,924	3,376	357,856
		200	739	147,800	13,250	2,650,000	12,589	2,517,800	1,400	280,000
	Hybrid Cucumber (Moharani)-Sosa	106	778	82,468	11,244	1,191,864	11,745	1,244,970	277	29,362
		200	1,271	254,200	15,245	3,049,000	12,546	2,509,200	3,970	794,000
	OP Cucumber (Baromasi)-Sosa	12	1,568	18,816	14,542	174,504	13,265	159,180	2,845	34,140
		19	1,283	24,377	16,254	308,826	14,256	270,864	3,281	62,339
	Hybrid Brinjal (King ball)-Begun	27	1,474	39,798	14,555	392,985	13,256	357,912	2,773	74,871
		60	1,165	69,900	11,987	719,220	11,475	688,500	1,677	100,620
	Hybrid Brinjal (Black queen)-Begun	27	928	25,056	11,245	303,615	9,522	257,094	2,651	71,577
		60	1,870	112,200	11,245	674,700	9,520	571,200	3,595	215,700
	Hybrid Brinjal (Green star)-Begun	27	1,322	35,694	10,256	276,912	8,652	233,604	2,926	79,002
		60	827	49,620	11,255	675,300	9,582	574,920	2,500	150,000
	Hybrid Brinjal (Purple queen)-Begun	27	1,370	36,990	10,247	276,669	10,256	276,912	1,361	36,747
		60	85	5,100	13,025	781,500	12,564	753,840	546	32,760





Hybrid Chili (Jhilik)	34	859	29,206	9,547	324,598	9,523	323,782	883	30,022
	160	471	75,360	9,988	1,598,080	9,452	1,512,320	1,007	161,120
Hybrid Chili (Agni) Morich	32	1,043	33,376	12,454	398,528	10,256	328,192	3,241	103,712
	152	590	89,680	11,245	1,709,240	9,854	1,497,808	1,981	301,112
Hybrid Chili (Bindu bilash) Morich	34	380	12,920	15,247	518,398	15,246	518,364	381	12,954
	160	1,269	203,040	14,002	2,240,320	13,269	2,123,040	2,002	320,320
Hybrid Chili (KS 1106) Morich	34	581	19,754	15,789	536,826	15,263	518,942	1,107	37,638
	160	1,329	212,640	13,258	2,121,280	13,258	2,121,280	1,329	212,640
Hybrid Chili (KS 1701) Morich	34	3,114	105,876	14,789	502,826	12,561	427,074	5,342	181,628
	160	2,768	442,880	12,546	2,007,360	12,569	2,011,040	2,745	439,200
Hybrid Chili (Hot queen) Morich	32	7,214	230,848	17,542	561,344	21,632	692,224	3,124	99,968
	152	982	149,264	15,246	2,317,392	13,259	2,015,368	2,969	451,288
Hybrid Tomato (Renesa)	131	3,223	422,213	13,988	1,832,428	15,245	1,997,095	1,966	257,546
	320	1,108	354,560	13,569	4,342,080	11,457	3,666,240	3,220	1,030,400
Hybrid Tomato (Red ball )	99	2,869	284,031	16,544	1,637,856	17,653	1,747,647	1,760	174,240
	240	1,891	453,840	17,899	4,295,760	19,087	4,580,880	703	168,720
Hybrid Tomato (Rubiya)	102	1,734	176,868	15,454	1,576,308	12,963	1,322,226	4,225	430,950
	248	2,788	691,424	14,526	3,602,448	15,487	3,840,776	1,827	453,096
Hybrid Tomato (Agur)	83	4,579	380,057	14,565	1,208,895	17,586	1,459,638	1,558	129,314
	200	3,162	632,400	14,578	2,915,600	16,478	3,295,600	1,262	252,400
Hybrid Tomato (Rani)	83	3,160	262,280	13,254	1,100,082	14,652	1,216,116	1,762	146,246
	200	737	147,400	16,542	3,308,400	14,789	2,957,800	2,490	498,000
Hybrid Tomato (Ratno)	99	2,062	204,138	15,455	1,530,045	14,578	1,443,222	2,939	290,961
	240	5,357	1,285,680	18,544	4,450,560	21,956	5,269,440	1,945	466,800
Hybrid Tomato (Moharaj)	99	4,525	447,975	15,247	1,509,453	18,747	1,855,953	1,025	101,475
	240	3,899	935,760	14,566	3,495,840	17,048	4,091,520	1,417	340,080
Hybrid Tomato (Summer magic)	115	2,797	321,655	13,255	1,524,325	10,245	1,178,175	5,807	667,805
	280	3,239	906,920	15,244	4,268,320	17,465	4,890,200	1,018	285,040
Hybrid Cabbage (Beauty queen) Badhacopi	68	3,892	264,656	13,256	901,408	15,457	1,051,076	1,691	114,988
	120	4,321	518,520	17,899	2,147,880	19,756	2,370,720	2,464	295,680
Hybrid Cabbage (Sundori) Badhacopi	68	5,364	364,752	15,698	1,067,464	19,745	1,342,660	1,317	89,556
	120	4,175	501,000	16,542	1,985,040	19,747	2,369,640	970	116,400
Hybrid Cauliflower (White monster)	228	1,936	441,408	15,244	3,475,632	12,653	2,884,884	4,527	1,032,156
	440	3,024	1,330,560	14,562	6,407,280	16,478	7,250,320	1,108	487,520
Hybrid Cauliflower (White love) Fulcopi	188	3,421	643,148	12,356	2,322,928	9,854	1,852,552	5,923	1,113,524
	360	3,141	1,130,760	14,556	5,240,160	16,236	5,844,960	1,461	525,960
Hybrid Okra (Sultan) Dheros	96	2,275	218,400	16,245	1,559,520	13,244	1,271,424	5,276	506,496
	176	2,300	404,800	12,456	2,192,256	8,954	1,575,904	5,802	1,021,152
Hybrid Okra (Ladies finger) Dheros	136	3,791	515,576	20,145	2,739,720	16,257	2,210,952	7,679	1,044,344
	256	2,339	598,784	11,245	2,878,720	8,954	2,292,224	4,630	1,185,280
Hybrid Okra (Jadu)	168	1,033	173,544	11,265	1,892,520	9,256	1,555,008	3,042	511,056
	320	1,532	490,240	15,245	4,878,400	13,256	4,241,920	3,521	1,126,720
Hybrid Okra (Mukta supper) Dheros	136	1,628	221,408	15,478	2,105,008	13,200	1,795,200	3,906	531,216
	256	2,077	531,712	16,544	4,235,264	13,258	3,394,048	5,363	1,372,928
Hybrid Okra (Bumper) Dheros	168	1,804	303,072	12,456	2,092,608	9,542	1,603,056	4,718	792,624
	320	2,049	655,680	15,246	4,878,720	12,547	4,015,040	4,748	1,519,360
Coriander (Morocco) Dhonia	77	2,967	228,459	16,222	1,249,094	17,633	1,357,741	1,556	119,812
	176	5,116	900,416	14,576	2,565,376	18,958	3,336,608	734	129,184
Radish (Early-30)	82	2,733	224,106	18,564	1,522,248	20,236	1,659,352	1,061	87,002
	156	1,708	266,448	11,478	1,790,568	11,645	1,816,620	1,541	240,396
Radish (Mino early)	36	286	10,296	2,564	92,304	2,028	73,008	822	29,592
	160	559	89,440	1,452	232,320	703	112,480	1,308	209,280
Radish (Himachal)	200	1,305	261,000	2,789	557,800	1,365	273,000	2,729	545,800
Hybrid Sponge Gourd (Monalisa)-Dhundol	28	1,494	41,832	3,564	99,792	1,772	49,616	3,286	92,008
	48	2,793	134,064	5,524	265,152	6,868	329,664	1,449	69,552
Hybrid Sponge Gourd (Monalisa)-Dhundol	28	1,405	39,340	2,643	74,004	1,092	30,576	2,956	82,768
	48	1,157	55,536	16,542	794,016	14,578	699,744	3,121	149,808
Hybrid Water Melon (Dorbash)	840	1,486	1,248,240	15,246	12,806,640	13,256	11,135,040	3,476	2,919,840
	1,600	907	1,451,200	2,456	3,929,600	1,621	2,593,600	1,742	2,787,200
Hybrid Water Melon (Amruta)	432	309	133,488	1,356	585,792	1,020	440,640	645	278,640
	800	4,295	3,436,000	6,554	5,243,200	10,227	8,181,600	622	497,600





Hybrid Water Melon (Dragon King)	800	837	669,600	5,462	4,369,600	5,204	4,163,200	1,095	876,000	
	1,520	5	7,600	1,254	1,906,080	227	345,040	1,032	1,568,640	
	40	135	5,400	2,554	102,160	1,554	62,160	1,135	45,400	
	68	82	5,576	1,245	84,660	960	65,280	367	24,956	
Yeard Long bean (supper long) Borboti	80	127	10,160	2,456	196,480	1,458	116,640	1,125	90,000	
Paddy Seeds	BR 16	112	170	19,040	3,652	409,024	3,246	363,552	576	64,512
	BRRI dhan 28	112	1,606	179,872	5,244	587,328	5,521	618,352	1,329	148,848
		544	2,210	1,202,240	6,542	3,558,848	7,546	4,105,024	1,206	656,064
	BRRI dhan 29	112	793	88,816	2,546	285,152	2,736	306,432	603	67,536
		544	3,117	1,695,648	4,545	2,472,480	6,072	3,303,168	1,590	864,960
	BRRI dhan 33	112	2,627	294,224	2,564	287,168	2,956	331,072	2,235	250,320
		544	3,420	1,860,480	15,269	8,306,336	13,256	7,211,264	5,433	2,955,552
	BRRI dhan 48	112	889	99,568	15,263	1,709,456	14,578	1,632,736	1,574	176,288
		544	2,089	1,136,416	12,456	6,776,064	12,900	7,017,600	1,645	894,880
	BRRI dhan 50	128	624	79,872	17,899	2,291,072	16,291	2,085,248	2,232	285,696
		624	459	286,416	16,254	10,142,496	16,542	10,322,208	171	106,704
	BRRI dhan 58	112	550	61,600	16,352	1,831,424	15,241	1,706,992	1,661	186,032
		544	581	316,064	17,458	9,497,152	16,542	8,998,848	1,497	814,368
	BINA DHAN-7	100	587	58,700	14,526	1,452,600	13,245	1,324,500	1,868	186,800
		440	185	81,400	12,456	5,480,640	9,308	4,095,520	3,333	1,466,520
	Zirashail	136	925	125,800	11,245	1,529,320	11,245	1,529,320	925	125,800
Hybrid	Krishibid hybrid dhan-1	248	437	108,376	15,624	3,874,752	13,990	3,469,520	2,071	513,608
	Mahyco-1	280	394	110,320	17,895	5,010,600	17,101	4,788,280	1,188	332,640
	Krishibid hybrid dhan-2	272	39	10,608	16,542	4,499,424	16,255	4,421,360	326	88,672
Hybrid	Hybrid maize (Emperor 77)	336	1,594	535,529	18,466	6,204,496	18,126	6,090,231	1,934	649,794
	Hybrid maize (Emperor 55)	320	61	19,520	15,246	4,878,720	12,021	3,846,720	3,286	1,051,520
	Hybrid maize (Sonam 234)	280	93	26,040	11,245	3,148,600	11,256	3,151,680	82	22,960
	Hybrid maize (Sonam 1818)	296	345	102,214	11,256	3,331,776	10,693	3,165,128	908	268,862
Potato	Potato (Aesterix) grade A	30	417	12,524	17,546	526,380	-	17,963	538,904	
	Potato (Aesterix) grade B	34	158	5,362	15,426	524,484	13,683	465,232	1,900	64,613
	Potato (Diamont) grade A	30	470	14,110	20,124	603,720	17,256	517,680	3,338	100,150
	Potato (Diamont) grade B	34	737	25,058	18,954	644,436	18,205	618,970	1,486	50,524
	Potato (Cardinal) grade A	30	38	1,134	14,562	436,860	14,285	428,550	315	9,444
	Potato (Cardinal) grade B	34	233	7,924	15,246	518,364	12,161	413,474	3,318	112,814
Total Value		223,738	40,337,125	40,979	286,940,907	1,667,640	275,246,616	319,297	52,031,416	







## Vegetable Seeds

Hybrid Brinjal (Black queen)-Begun	26	87	2,262	7,454	154	4,004	13,031
	59	88	5,192		153	9,027	
Hybrid Brinjal (Green star)-Begun	27	95	2,565	7,639	150	4,050	10,540
	59	86	5,074		110	6,490	
Hybrid Brinjal (Purple queen)-Begun	26	84	2,184	7,199	130	3,380	10,696
	59	85	5,015		124	7,316	
Hybrid Chili (Jhilik)	33	87	2,871	16,933	122	4,026	28,358
	158	89	14,062		154	24,332	
Hybrid Chili (Agni) Morich	31	85	2,635	15,835	153	4,743	19,743
	150	88	13,200		100	15,000	
Hybrid Chili (Bindu bilash) Morich	33	88	2,904	16,650	120	3,960	21,340
	158	87	13,746		110	17,380	
Hybrid Chili (KS 1106) Morich	33	91	3,003	15,327	156	5,148	29,164
	158	78	12,324		152	24,016	
Hybrid Chili (KS 1701) Morich	33	69	2,277	14,127	124	4,092	24,474
	158	75	11,850		129	20,382	
Hybrid Chili (Hot queen) Morich	31	76	2,356	14,506	128	3,968	17,318
	150	81	12,150		89	13,350	
Hybrid Tomato (Renesa)	130	89	11,570	38,515	92	11,960	40,490
	317	85	26,945		90	28,530	
Hybrid Tomato (Red ball )	98	84	8,232	28,938	100	9,800	70,490
	238	87	20,706		255	60,690	
Hybrid Tomato (Rubiya)	101	80	8,080	29,640	264	26,664	88,404
	245	88	21,560		252	61,740	
Hybrid Tomato (Agur)	82	79	6,478	22,912	250	20,500	72,178
	198	83	16,434		261	51,678	
Hybrid Tomato (Rani)	82	88	7,216	24,244	270	22,140	79,362
	198	86	17,028		289	57,222	
Hybrid Tomato (Ratno)	98	98	9,604	30,548	200	19,600	43,400
	238	88	20,944		100	23,800	
Hybrid Tomato (Moharaj)	98	87	8,526	30,184	106	10,388	36,568
	238	91	21,658		110	26,180	
Hybrid Tomato (Summer magic)	114	98	11,172	32,778	245	27,930	50,090
	277	78	21,606		80	22,160	
Hybrid Cabbage (Beauty queen) Badhacopi	67	102	6,834	18,734	110	7,370	21,055
	119	100	11,900		115	13,685	
Hybrid Cabbage (Sundori) Badhacopi	67	95	6,365	17,194	100	6,700	17,291
	119	91	10,829		89	10,591	
Hybrid Cauliflower (White monster)	226	99	22,374	61,178	80	18,080	59,500
	436	89	38,804		95	41,420	
Hybrid Cauliflower (White love) Fulcopi	187	51	9,537	28,815	60	11,220	34,425
	357	54	19,278		65	23,205	
Hybrid Okra (Sultan) Dheros	95	52	4,940	13,988	85	8,075	23,213
	174	52	9,048		87	15,138	
Hybrid Okra (Ladies finger) Dheros	134	55	7,370	21,538	60	8,040	24,485
	253	56	14,168		65	16,445	
Hybrid Okra (Jadu)	166	58	9,628	28,331	75	12,450	83,458
	317	59	18,703		224	71,008	
Hybrid Okra (Mukta supper) Dheros	134	54	7,236	20,186	256	34,304	98,800
	254	51	12,950		254	64,496	
Hybrid Okra (Bumper) Dheros	166	50	8,300	24,467	268	44,488	124,055
	317	51	16,167		251	79,567	
Coriander (Morocco) Dhonia	76	52	3,961	14,086	264	20,110	63,753
	175	58	10,125		250	43,643	



Paddy Seeds	Radish (Early-30)	81	56	4,536	15,886	277	22,437	74,107
		154	56	8,624		258	39,732	
		47	58	2,726		254	11,938	
	Radish (Mino early)	36	59	2,107	10,165	261	9,320	43,290
		158	51	8,058		215	33,970	
	Radish (Himachal)	198	54	10,692	10,692	245	48,510	48,510
	Hybrid Sponge Gourd (Monalisa)-Dhundol	27	52	1,404	4,036	231	6,237	18,034
		47	56	2,632		251	11,797	
	Hybrid Sponge Gourd (Monalisa)-Dhundol	27	57	1,539	3,889	262	7,074	19,670
		47	50	2,350		268	12,596	
	Hybrid Water Melon (Dorbash)	833	52	43,325	225,830	269	224,124	541,524
		1,587	115	182,505		200	317,400	
	Hybrid Water Melon (Amruta)	428	57	24,396	64,839	205	87,740	290,748
		793	51	40,443		256	203,008	
	Hybrid Water Melon (Dragon King)	793	72	57,096	245,471	263	208,559	606,407
		1,507	125	188,375		264	397,848	
	Yeard Long bean (supper long) Borboti	39	70	2,730	6,750	270	10,530	27,682
		67	60	4,020		256	17,152	
	Yeard Long bean (supper long cane) Borboti	79	50	3,950	3,950	204	16,116	16,116
	BR 16	111	51	5,661	5,661	256	28,416	28,416
	BRRI dhan 28	112	54	6,048	35,693	254	28,448	138,943
		539	55	29,645		205	110,495	
	BRRI dhan 29	111	65	7,215	36,321	215	23,865	166,161
		539	54	29,106		264	142,296	
	BRRI dhan 33	111	51	5,661	32,611	254	28,194	159,710
		539	50	26,950		244	131,516	
	BRRI dhan 48	111	50	5,550	53,521	215	23,865	102,020
		539	89	47,971		145	78,155	
	BRRI dhan 50	126	52	6,552	59,082	155	19,530	120,264
		618	85	52,530		163	100,734	
	BRRI dhan 58	111	56	6,216	46,641	162	17,982	119,853
		539	75	40,425		189	101,871	
	BINA DHAN-7	99	54	5,346	30,198	115	11,385	65,449
		436	57	24,852		124	54,064	
	Zirashail	134	65	8,710	8,710	225	30,150	30,150
Hybrid Paddy	Krishibid hybrid dhan-1	245	65	15,925	15,925	260	63,700	63,700
	Mahyco-1	277	45	12,465	12,465	245	67,865	67,865
	Krishibid hybrid dhan-2	269	65	17,485	17,485	275	73,975	73,975
Hybrid Maize	Hybrid maize (Emperor 77)	333	52	17,316	17,316	295	98,235	98,235
	Hybrid maize (Emperor 55)	317	60	19,020	19,020	227	71,959	71,959
	Hybrid maize (Sonam 234)	277	61	16,897	16,897	202	55,954	55,954
	Hybrid maize (Sonam 1818)	293	75	21,975	21,975	263	77,059	77,059
Potato	Potato (Aesterix) grade A	29	62	1,798	1,798	254	7,366	7,366
	Potato (Aesterix) grade B	33	63	2,079	2,079	250	8,250	8,250
	Potato (Diamont) grade A	29	65	1,885	1,885	254	7,366	7,366
	Potato (Diamont) grade B	33	60	1,980	1,980	289	9,537	9,537
	Potato (Cardinal) grade A	29	70	2,030	2,030	254	7,366	7,366
	Potato (Cardinal) grade B	33	84	2,762	2,761	260	8,565	8,565
Total Value		10,671		1,925,316	25,526		4,895,412	





**For the year ended 30th June, 2023**

Poribeshok Book (14x9.5)	166	14,940	35	3,150	193	17,370	8	720
Pouch Maize Emperor-55	187	65,450	151	52,850	338	118,300	-	-
Pouch Maize Emperor-77	132	46,416	90	31,648	221	77,712	1	352
Pouch Maize SONAM1818	107	37,067	105	36,225	212	73,238	0	53
<b>Total Value</b>		<b>3,784,126</b>		<b>1,045,210</b>		<b>3,703,692</b>		<b>1,125,644</b>





**KRISHIBID SEED LIMITED**  
**Details of Trade Receivable**  
**For the year ended 30th June, 2023**

**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
		30.06.2023	30.06.2022
01	Md. Abdul Mannan (Mymensing)	-	6,421,120
02	Md. Kabir ahmad (Comilla)	7,483,064	3,898,177
03	Mr. Razibul Islam (Manikgonj)	2,825,616	515,366
04	Md. Rasedul Haque Rony (Jamalpur)	709,176	4,125,102
05	Md. Waliar (Gaibanda)	2,737,650	3,725,266
06	Mr. Sadiqul (Rajshahi)	9,997,385	3,620,150
07	Thakurgaon Teritory	5,562,380	2,100,046
08	Ruhul Amin (Khulna Teritory)	-	2,690,128
09	Md. Samsul Alam (Bogra)	13,599,135	2,845,266
10	Mr. Subol Kumar (Sirajgonj)	2,583,923	5,540,021
11	Mr. Saidur Rahman (Faridpur Zone)	2,324,706	5,456,321
12	Md. Amirul Islam (Chittagong)	3,026,288	3,562,144
13	Md. Azad ali (Rangpur)	-	1,397,237
14	Glorious Land & Development Ltd	25,750	55,500
15	Mr. kabir Hossain (Jessore)	3,150,415	2,954,972
16	Mr. Sazzad Isalm (Dinazpur)	6,783,941	7,125,888
17	Mr. Ruton Kumar (Kisorgonj)	7,396,235	5,546,891
18	Institutional Sales	1,665,037	2,960,235
19	Md. Jasim Uddin (Habiganj)	15,064,239	3,552,106
20	Krishibid Feed Ltd.	31,942	43,210
21	Mr. Arifur Rahman (Barisal)	1,726,525	3,105,295
22	Mr. Razib Khan (Meherpur)	9,424,535	5,319,585
23	Production Department	-	782,654
24	Mr. Ariful Islam (Noakhali)	2,696,113	1,945,213
25	Cox's Bazar Territory	5,883,762	1,076,966
26	Muslim Biz Vander (Comilla)	-	5,942,513
27	Jhenaidah	5,068,942	-
28	Sumon Biz Vander (Comilla)	-	5,720,150
29	M/S Nasir Beez Vander	68,916	6,450,126
30	Modern Seed House	-	925,900
31	Podder & Sons	-	2,824,106
	<b>Total</b>	<b>109,835,675</b>	<b>102,227,654</b>



**KRISHIBID SEED LIMITED**  
**Advance to Farmers & Suppliers**  
**For the year ended 30th June, 2023**

**Annexure-D**

SL No:	Party Name	Amount in BDT	Amount in BDT
		30.06.2023	30.06.2022
01	Ashraful Islam Pavel	-	281,521
02	Md. Anisur Rahman	-	67,280
03	Md. Delwar Hossain ( Dinajpur)	-	452,100
04	Md.Entaj Ali	-	335,746
05	Md. Jahangir	-	20,514
06	Md. Jahurul Islam	-	25,120
07	Md. Mostafizur Rahman	-	88,456
08	Md. Nazrul Islam	-	70,569
09	Md. Rowshan Ali (Rangpur Paddy)	-	502,145
10	Md. Shahjahan	-	214,570
11	Md. Shofiuddin	-	54,789
12	Md.Taher Ali (Kurigram)	-	20,456
13	Md.Taher Ali (Paddy Purchase)	-	24,789
14	Meghla	-	50,214
15	Md. Pollob Kumar Das (Dinajpur)	-	47,210
16	Md. Shamim Mia (Paddy Rangpur)	-	625,410
17	M/S. Sorme Traders (Paddy Seed)	-	89,680
18	Vision Graph	-	721,540
19	M/S. World International	-	87,510
20	Premiaflex Plastics Ltd.	-	20,215
21	Own Production (Muktagasa)	-	25,623
22	D.M. International	-	20,251
23	East West Seed Bang. Pvt Ltd	-	720,150
24	Blue Sky Media	-	11,156
25	Krishibid Packaging Ltd	-	-
26	Krishibid Printing & Pub Ltd	-	-
27	Master Plate Maiking Bd. Co Ltd.	-	423,019
<b>Total Tk:</b>		-	<b>5,000,033</b>





**KRISHIBID SEED LIMITED**  
**Details of Sales**  
**For the year ended 30th June, 2023**

PG	PRODUCT NAME	Pack Size						Annexure-F	
			Quantity	01.07.2022		Quantity	30.06.2023		
			Carton, Bags	Value	Total Value	Carton, Bags	Value	Total Value	
	Hybrid Bitter Gourd (Green bangla)-Korolla	05 gm	2,514	258,942	791,557	3,214	331,042	820,367	
		10 gm	2,879	532,615		2,645	489,325		
	Hybrid Bitter Gourd (Lucky-7)-Korolla	05 gm	2,201	187,085	668,735	2,014	171,190	624,340	
		10 gm	3,211	481,650		3,021	453,150		
	Hybrid Bottle Gourd (Baul)-Lau	05 gm	6,891	330,768	581,858	7,514	360,672	642,957	
		10 gm	2,954	251,090		3,321	282,285		
	Hybrid Bottle Gourd (Gohona)-Lau	05 gm	3,214	144,630	534,310	2,563	115,335	277,255	
		10 gm	4,871	389,680		2,024	161,920		
	Hybrid Bottle Gourd (Ador)-Lau	05 gm	5,879	264,555	496,155	6,524	293,580	578,540	
		10 gm	2,895	231,600		3,562	284,960		
	Hybrid Sweet Gourd (laboni)-Misti Kumra	05 gm	5,874	323,070	548,870	3,012	165,660	421,860	
		10 gm	2,258	225,800		2,562	256,200		
	Hybrid Sweet Gourd (Moumita)-Misti Kumra	05 gm	2,987	194,155	632,635	3,214	208,910	632,030	
		10 gm	3,654	438,480		3,526	423,120		
	Hybrid Sweet Gourd (Sweet dragon)- Misti Kumra	05 gm	2,345	159,460	941,210	2,745	186,660	1,252,160	
		10 gm	6,254	781,750		8,524	1,065,500		
	Hybrid Sweet Gourd (Sonia)- Misti Kumra	05 gm	6,521	423,865	1,086,505	6,541	425,165	1,223,765	
		10 gm	5,522	662,640		6,655	798,600		
	Hybrid Sweet Gourd (Bangla-1)-Misti Kumra	05 gm	4,526	339,450	1,009,350	7,541	565,575	1,481,315	
		10 gm	4,785	669,900		6,541	915,740		
	Hybrid Sweet Gourd (Bangla Sweet)- Misti Kumra	05 gm	6,523	456,610	1,044,340	3,652	255,640	1,106,750	
		10 gm	4,521	587,730		6,547	851,110		
	Hybrid Snake Gourd (Rajdhani-DG)-Chichinga	05 gm	2,589	168,285	1,109,205	3,256	211,640	586,520	
		10 gm	7,841	940,920		3,124	374,880		
	Hybrid Snake Gourd (Rajdhani-LG)-Chichinga	05 gm	8,562	556,530	707,010	7,546	490,490	798,050	
		10 gm	1,254	150,480		2,563	307,560		
	Hybrid Ridge Gourd (Jharna)-Zinga	05 gm	3,256	179,080	672,100	2,454	134,970	356,100	
		10 gm	5,478	493,020		2,457	221,130		
	Hybrid Ridge Gourd (Suborna)-Zinga	05 gm	8,965	941,325	1,267,981	8,562	899,010	1,105,722	
		10 gm	5,632	326,656		3,564	206,712		
	Hybrid Ash Gourd (Green spot)-Chal kumra	05 gm	2,563	205,040	1,634,160	4,576	366,080	1,460,250	
		10 gm	9,856	1,429,120		7,546	1,094,170		
	Hybrid Ash Gourd (Green king)-Chal kumra	05 gm	4,563	355,914	1,131,654	7,845	611,910	1,527,790	
		10 gm	5,541	775,740		6,542	915,880		
	Hybrid Cucumber (Sukasami)-Sosa	05 gm	4,455	623,700	1,523,375	3,654	511,560	2,245,190	
		10 gm	3,395	899,675		6,542	1,733,630		
	Hybrid Cucumber (Rozy)-Sosa	05 gm	5,412	730,620	1,333,695	7,566	1,021,410	2,690,385	
		10 gm	2,365	603,075		6,545	1,668,975		
	Hybrid Cucumber (Sompod)-Sosa	05 gm	4,521	596,772	1,727,022	2,564	338,448	1,969,448	
		10 gm	4,521	1,130,250		6,524	1,631,000		
	Hybrid Cucumber (Moharani)-Sosa	05 gm	2,354	310,728	1,745,978	3,659	482,988	1,952,738	
		10 gm	5,741	1,435,250		5,879	1,469,750		
	OP Cucumber (Baromasi)-Sosa	05 gm	3,587	53,805	292,653	6,588	98,820	208,308	
		10 gm	9,952	238,848		4,562	109,488		
	Hybrid Brinjal (King ball)-Begun	02 gm	7,785	264,690	1,013,790	2,564	87,176	577,901	
		05 gm	9,988	749,100		6,543	490,725		





## Vegetable Seeds

Hybrid Brinjal (Black queen)-Begun	02 gm	7,509	255,306	926,856	7,589	258,026	931,376
	05 gm	8,954	671,550		8,978	673,350	
Hybrid Brinjal (Green star)-Begun	02 gm	10,245	348,330	1,175,055	11,245	382,330	1,151,455
	05 gm	11,023	826,725		10,255	769,125	
Hybrid Brinjal (Purple queen)-Begun	02 gm	9,025	306,850	1,075,675	8,546	290,564	1,014,464
	05 gm	10,251	768,825		9,652	723,900	
Hybrid Chili (Jhilik)	01 gm	8,541	358,722	1,876,522	8,546	358,932	1,938,332
	05 gm	7,589	1,517,800		7,897	1,579,400	
Hybrid Chili (Agni) Morich	01 gm	8,965	358,600	1,850,860	9,988	399,520	1,815,780
	05 gm	7,854	1,492,260		7,454	1,416,260	
Hybrid Chili (Bindu bilash) Morich	01 gm	3,652	153,384	1,939,784	4,562	191,604	1,496,404
	05 gm	8,932	1,786,400		6,524	1,304,800	
Hybrid Chili (KS 1106) Morich	01 gm	11,458	481,236	2,286,236	12,456	523,152	2,571,952
	05 gm	9,025	1,805,000		10,244	2,048,800	
Hybrid Chili (KS 1701) Morich	01 gm	8,963	376,446	2,068,246	8,975	376,950	2,352,350
	05 gm	8,459	1,691,800		9,877	1,975,400	
Hybrid Chili (Hot queen) Morich	01 gm	7,025	281,000	981,910	8,555	342,200	1,208,980
	05 gm	3,689	700,910		4,562	866,780	
Hybrid Tomato (Renesa)	02 gm	7,893	1,294,452	4,880,452	9,574	1,570,136	4,188,936
	05 gm	8,965	3,586,000		6,547	2,618,800	
Hybrid Tomato (Red ball )	02 gm	9,266	1,148,984	5,777,384	10,245	1,270,380	4,343,880
	05 gm	15,428	4,628,400		10,245	3,073,500	
Hybrid Tomato (Rubiya)	02 gm	16,253	2,080,384	6,878,564	14,545	1,861,760	6,900,500
	05 gm	15,478	4,798,180		16,254	5,038,740	
Hybrid Tomato (Agur)	02 gm	17,895	1,861,080	7,675,080	18,554	1,929,616	6,965,866
	05 gm	23,256	5,814,000		20,145	5,036,250	
Hybrid Tomato (Rani)	02 gm	12,456	1,295,424	4,926,174	13,254	1,378,416	5,189,416
	05 gm	14,523	3,630,750		15,244	3,811,000	
Hybrid Tomato (Ratno)	02 gm	15,233	1,888,892	4,964,192	16,544	2,051,456	5,424,956
	05 gm	10,251	3,075,300		11,245	3,373,500	
Hybrid Tomato (Moharaj)	02 gm	11,259	1,396,116	5,370,216	12,456	1,544,544	5,900,844
	05 gm	13,247	3,974,100		14,521	4,356,300	
Hybrid Tomato (Summer magic)	02 gm	16,254	2,340,576	6,553,176	15,475	2,228,400	6,868,000
	05 gm	12,036	4,212,600		13,256	4,639,600	
Hybrid Cabbage (Beauty queen) Badhacopi	05 gm	9,520	809,200	3,831,250	10,244	870,740	4,088,990
	10 gm	20,147	3,022,050		21,455	3,218,250	
Hybrid Cabbage (Sundori) Badhacopi	05 gm	22,156	1,883,260	5,071,810	23,214	1,973,190	5,327,940
	10 gm	21,257	3,188,550		22,365	3,354,750	
Hybrid Cauliflower (White monster)	05 gm	19,854	5,658,390	16,850,340	20,145	5,741,325	18,042,075
	10 gm	20,349	11,191,950		22,365	12,300,750	
Hybrid Cauliflower (White love) Fulcopi	05 gm	23,548	5,533,780	15,788,830	24,125	5,669,375	17,126,825
	10 gm	22,789	10,255,050		25,461	11,457,450	
Hybrid Okra (Sultan) Dheros	50 gm	19,244	2,309,280	6,401,060	20,145	2,417,400	7,284,680
	100 gm	18,599	4,091,780		22,124	4,867,280	
Hybrid Okra (Ladies finger) Dheros	50 gm	17,894	3,041,980	10,995,580	18,546	3,152,820	9,599,220
	100 gm	24,855	7,953,600		20,145	6,446,400	
Hybrid Okra (Jadu)	50 gm	22,310	4,685,100	12,146,700	21,245	4,461,450	12,279,850
	100 gm	18,654	7,461,600		19,546	7,818,400	
Hybrid Okra (Mukta supper) Dheros	50 gm	19,568	3,326,560	9,901,600	18,745	3,186,650	10,081,370
	100 gm	20,547	6,575,040		21,546	6,894,720	
Hybrid Okra (Bumper) Dheros	50 gm	21,851	4,588,710	12,179,510	22,564	4,738,440	14,040,040
	100 gm	18,977	7,590,800		23,254	9,301,600	
Coriander (Morocco) Dhonia	400 gm	16,502	1,584,192	4,936,992	17,546	1,684,416	5,091,556
	1000 gm	15,240	3,352,800		15,487	3,407,140	





Paddy Seeds	Radish (Early-30)	250 gm	14,980	1,542,940	7,049,425	15,624	1,609,272	7,547,712
		500 gm	21,459	4,184,505		22,564	4,399,980	
		100 gm (can)	22,033	1,321,980		25,641	1,538,460	
	Radish (Mino early)	100 gm	17,984	809,280	3,858,480	18,456	830,520	4,139,520
		500 gm	15,246	3,049,200		16,545	3,309,000	
	Radish (Himachal)	100 gm (can)	20,150	5,037,500	5,037,500	21,546	5,386,500	5,386,500
	Hybrid Sponge Gourd (Monalisa)-Dhundol	05 gm	25,789	902,615	2,376,215	26,541	928,935	2,581,695
		10 gm	24,560	1,473,600		27,546	1,652,760	
	Hybrid Sponge Gourd (Monalisa)-Dhundol	05 gm	25,104	878,640	1,415,880	19,854	694,890	968,970
		10 gm	8,954	537,240		4,568	274,080	
	Hybrid Water Melon (Dorbash)	50 gm	22,109	23,214,450	62,922,450	18,256	19,168,800	55,658,800
		100 gm	19,854	39,708,000		18,245	36,490,000	
	Hybrid Water Melon (Amruta)	10 gm	10,245	5,532,300	25,678,300	11,245	6,072,300	27,617,300
		20 gm	20,146	20,146,000		21,545	21,545,000	
	Hybrid Water Melon (Dragon King)	50 gm	4,587	4,587,000	46,958,900	8,975	8,975,000	47,250,500
100 gm		22,301	42,371,900	20,145		38,275,500		
Yearad Long bean (supper long) Borboti	50 gm	22,456	1,122,800	2,504,730	18,546	927,300	2,418,880	
	100 gm	16,258	1,381,930		17,548	1,491,580		
Yearad Long bean (supper long cane) Borboti	100 gm	1,654	165,400	165,400	2,014	201,400	201,400	
Hybrid Paddy	BR 16	2 kg	2,784	389,760	389,760	2,564	358,960	358,960
	BRR1 dhan 28	2 kg	3,654	511,560	3,812,280	4,025	563,500	2,987,020
		10 kg	4,854	3,300,720		3,564	2,423,520	
	BRR1 dhan 29	2 kg	3,789	530,460	3,009,060	4,025	563,500	5,088,220
		10 kg	3,645	2,478,600		6,654	4,524,720	
	BRR1 dhan 33	2 kg	3,754	525,560	1,440,160	4,788	670,320	2,400,240
		10 kg	1,345	914,600		2,544	1,729,920	
	BRR1 dhan 48	2 kg	4,012	561,680	2,609,840	4,565	639,100	2,851,820
		10 kg	3,012	2,048,160		3,254	2,212,720	
	BRR1 dhan 50	2 kg	3,000	480,000	2,051,700	3,564	570,240	2,570,160
		10 kg	2,015	1,571,700		2,564	1,999,920	
	BRR1 dhan 58	2 kg	5,562	778,680	3,189,960	6,542	915,880	6,044,440
		10 kg	3,546	2,411,280		7,542	5,128,560	
	BINA DHAN-7	2 kg	3,125	390,625	5,077,175	3,564	445,500	5,876,750
		10 kg	8,521	4,686,550		9,875	5,431,250	
Zirashail	2 Kg	3,321	564,570	564,570	4,565	776,050	776,050	
Hybrid Paddy	Krishibid hybrid dhan-1	1 Kg	7,954	2,465,740	2,465,740	9,875	3,061,250	3,061,250
	Mahyco-1	1 Kg	6,012	2,104,200	2,104,200	10,245	3,585,750	3,585,750
	Krishibid hybrid dhan-2	1 Kg	3,521	1,197,140	1,197,140	8,124	2,762,160	2,762,160
Hybrid Maize	Hybrid maize (Emperor 77)	1 Kg	3,654	1,534,680	1,534,680	2,687	1,128,540	1,128,540
	Hybrid maize (Emperor 55)	1 Kg	4,012	1,604,800	1,604,800	5,487	2,194,800	2,194,800
	Hybrid maize (Sonam 234)	1 Kg	4,121	1,442,350	1,442,350	6,655	2,329,250	2,329,250
	Hybrid maize (Sonam 1818)	1 Kg	3,789	1,401,930	1,401,930	5,858	2,167,460	2,167,460
Potato	Potato (Aesterix) grade A	40 Kg	3,425	126,725	126,725	6,565	242,905	242,905
	Potato (Aesterix) grade B	40 Kg	4,125	173,250	173,250	2,546	106,932	106,932
	Potato (Diamont) grade A	40 Kg	2,687	99,419	99,419	2,642	97,754	97,754
	Potato (Diamont) grade B	40 Kg	4,452	186,984	186,984	4,562	191,604	191,604
	Potato (Cardinal) grade A	40 Kg	2,201	81,437	81,437	2,564	94,868	94,868
	Potato (Cardinal) grade B	40 Kg	319	13,385	13,385	5,360	225,134	225,134
Total Value			1,434,248	374,348,027	374,348,027	1,487,736		388,679,122

