

**Quarterly Financial Statements
Of
Coppertech Industries Ltd**

House: 214 (4th floor), Road: 13,
Mohakhali DOHS, Dhaka-1206

For the Quarter ended December 31, 2019



IAS 1.51(a)
IAS 1.10(a),51(b)
IAS 1.51(c)

COPPERTECH INDUSTRIES LTD.
Statement of Financial Position (Un-audited)
As at 31 December, 2019

IAS 1.51(d),(e)
IAS 1.113

Particulars	Notes	Amount in Taka	
		31 Dec 2019	30 June 2019
ASSETS			
Non-Current Assets		807,394,030	792,485,403
IAS 1.54(a)	Property, Plant & Equipment	3.00 751,022,348	741,464,530
IAS 1.54(a)	Capital Work in Progress	4.00 56,371,682	51,020,873
Current Assets		698,872,604	763,806,715
IAS 1.66	Inventories	5.00 398,936,890	383,054,039
IAS 1.54(g)	Trade & other receivable	6.00 92,638,866	137,611,942
IAS 1.54(h)	Advance, deposit & prepayments	7.00 158,024,206	121,470,124
IAS 1.54(i)	Cash & cash equivalents	8.00 49,272,642	121,670,610
TOTAL ASSETS		1,506,266,634	1,556,292,118
EQUITY AND LIABILITIES			
Capital and Reserve		747,291,116	730,718,231
IAS 1.79	Share capital	9.00 600,000,000	600,000,000
IAS 1.78(e),108	Retained earnings	10.00 147,291,116	130,718,231
Liabilities			
Non-Current Liabilities		191,110,673	264,433,450
IAS 1.71	Long term loan	11.00 114,936,102	190,009,404
IAS 1.55	Leases	12.00 26,741,308	28,915,581
IAS 1.75	Deferred tax liabilities	24.01 49,433,263	45,508,465
Current Liabilities		567,864,845	561,140,437
IAS 1.69	Current maturity of term loan & lease	13.00 116,100,780	96,908,273
IAS 1.61	Accounts payable	14.00 13,648,085	18,580,328
IAS 1.54(k)	Short term borrowings	15.00 380,405,460	372,519,124
IAS 1.54(m)	IPO refund liability	16.00 1,144,309	9,805,616
IAS 1.60,69	Creditors & accruals	17.00 56,566,211	63,327,096
IAS 1.70			
Total Liabilities		758,975,518	825,573,887
TOTAL EQUITY AND LIABILITIES		1,506,266,634	1,556,292,118
Net Asset Value (NAV) Per Share		26.00 12.45	12.18


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary



IAS 1.51(a)
IAS 1.10(b),81(b)
IAS 1.51(b),(c)
IAS 1.51(d),(e)

COPPERTECH INDUSTRIES LTD.
Statement of Profit or Loss and other Comprehensive Income (Un-audited)
For the period from 1st July, 2019 to 31st December, 2019 (Half yearly)

IAS 1.113	Particulars	Notes	For half year		For 2nd Quarter	
			July to December, 2019	July to December, 2018	October to December, 2019	October to December, 2018
IAS 1.82(a)	Revenue	18.00	313,435,230	271,119,042	143,660,478	164,172,825
IAS 1.82(b),103	Less: Cost of Goods Sold	19.00	225,421,476	199,900,477	103,266,611	120,385,139
IAS 1.85	Gross Profit		88,013,754	71,218,565	40,393,867	43,787,686
	Less: Operating Expenses		29,193,149	11,544,235	7,603,403	5,959,732
IAS 1.82(b)	Administrative expenses	20.00	21,754,478	6,270,607	4,031,026	3,256,312
IAS 1.82(b)	Selling & distributing expenses	21.00	7,438,671	5,273,628	3,572,377	2,703,420
IAS 1.54(h)	Profit from Operation		58,820,605	59,674,330	32,790,464	37,827,954
IAS 1.82(b)	Less: Financial expenses	23.00	36,548,614	29,355,065	19,038,823	22,714,887
IAS 1.85	Add: Non-operating income	22.00	930,048	7,047,631	422,419	4,290,831
	Profit/(Loss) before WPPF & Tax		23,202,039	37,366,896	14,174,060	19,403,898
IAS 1.99	Less: Contribution to WPPF		1,104,859	1,779,376	674,955	923,995
IAS 1.85	Profit/(Loss) before Tax		22,097,180	35,587,520	13,499,105	18,479,903
	Less: Income tax expenses		5,524,295	12,455,632	3,374,776	6,467,966
IAS 12.82(b)	Current tax	24.00	1,599,497	3,993,930	1,373,630	2,397,854
IAS 12.82(b)	Deferred tax	24.01	3,924,798	8,461,702	2,001,146	4,070,112
IAS 1.82(f)	Profit after tax for the period		16,572,885	23,131,888	10,124,329	12,011,937
IAS 33.66	Earnings per share (EPS)	25.00	0.31	0.58	0.18	0.30


Director


Managing Director


Chairman


Chief Financial Officer


Company Secretary



IAS 1.51(a)
IAS 1.10(c)
IAS 1.51(c)
IAS 1.51(d),(e)

COPPERTECH INDUSTRIES LTD.
Statement of Changes in Equity
For the period from 1st July, 2019 to 31st December, 2019

					Amount in Taka	
IAS 1.113	Particular	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total Equity
	Balance as on 01 July 2019	600,000,000	-	-	130,718,231	730,718,231
	Issuance of shares	-	-	-	-	-
IAS 1.10(a)	Total Comprehensive Income for the period	-	-	-	16,572,885	16,572,885
	Balance as on 31 December 2019	600,000,000	-	-	147,291,116	747,291,116
	Balance as on 01 July 2018	400,000,000	-	-	82,461,849	482,461,849
	Issuance of shares	200,000,000	-	-	-	200,000,000
IAS 1.10(a)	Total Comprehensive Income for the year	-	-	-	48,256,382	48,256,382
	Balance as on 30 June 2019	600,000,000	-	-	130,718,231	730,718,231



Director



Managing Director



Chairman



Chief Financial Officer



Company Secretary



IAS 1.51(a)
IAS 1.10(d)
IAS 1.51(c)

COPPERTECH INDUSTRIES LTD.
Statement of Cash Flows (Un-audited)
For the period from 1st July, 2019 to 31st December, 2019

IAS 1.113(d),e	Particulars	Notes	For half year		For 2nd Quarter	
			July to December, 2019	July to December, 2018	October to December, 2019	October to December, 2018
IAS 1.113						
IAS 7.10	A. Cash Flows from Operating Activities					
IAS 7.18(a)	Cash receipts from customers		250,490,763	199,927,632	103,133,313	98,244,270
IAS 1.85	Non-operating income		930,048	7,047,631	422,419	4,290,831
	Cash payment to suppliers		(232,427,410)	(267,697,732)	(103,104,959)	(138,372,523)
	Cash payment to employees		(14,502,272)	(18,264,492)	(6,581,024)	(10,723,682)
	Cash payment to others		(28,818,839)	(16,524,254)	(17,344,042)	(9,036,854)
	Cash generated from operation		(24,327,710)	(95,511,215)	(23,474,293)	(55,597,958)
IAS 7.35	Cash payment against Income Tax	7.02	(11,288,052)	(16,597,672)	(8,028,882)	(12,622,206)
	Net cash generate from operating activities		(35,615,762)	(112,108,887)	(31,503,175)	(68,220,164)
				-	-	-
IAS 7.10	B. Cash flows from investing activities					
IAS 7.16(a)	Acquisition of Property, Plant and Equipment	3.00	(35,028,716)	(4,540,911)	(1,230,652)	(4,540,911)
IAS 1.54(a)	Payment for capital Work in Progress		(5,350,809)	(32,221,805)	(37,729,942)	(32,221,805)
	Net Cash used in Investing Activities		(40,379,525)	(36,762,716)	(38,960,594)	(36,762,716)
				-	-	-
IAS 7.10	C. Cash Flows from Financing Activities					
	Increase/(Decrease) Share Capital		-	-	-	-
	Deferred Tax		-	(9,921,361)	-	-
	IPO Fund Receivable From Dhaka Stock Exchange		100,000,000	-	-	-
IAS 1.60,69	IPO Refund Liability		(8,661,307)	-	(175,734)	-
IAS 7.33	Financial Expenses		(37,572,642)	(34,385,602)	(22,467,786)	(29,134,625)
IAS 7.17(c)	Increase/(Decrease) Short Term Borrowing		7,886,336	131,972,896	12,588,127	121,921,622
	Increase/(Decreases) Lease Loan Liabilities (Lease Loan)		4,733,114	(6,689,083)	(4,509,669)	(2,004,953)
IAS 7.17(d)	Increase/(Decreases) Loan Liabilities (Long term)		(62,788,182)	7,589,408	(183,841)	2,106,601
	Net Cash Provided by Financing Activities		3,597,319	88,566,258	(14,748,903)	92,888,645
				-	-	-
IAS 7.50(d)	D. Net increase in Cash and Cash Equivalent (A+B+C)		(72,397,968)	(60,305,345)	(85,212,672)	(12,094,235)
	E. Cash and Bank Balances at beginning the year		121,670,610	56,329,772	134,485,314	17,082,256
	F. Cash and Bank Balances at end of the period (D+E)		49,272,642	(3,975,573)	49,272,642	4,988,021
	Net Operating Cash Flows (NOCF) Per Share	27.00	(0.67)	(2.80)	(0.59)	(1.61)



Director



Managing Director



Chairman



Chief Financial Officer



Company Secretary

		Amount in Taka	
		31 Dec 2019	30 June 2019
IAS 1.78(O) IAS 16.73 (a)	3.00 Property, Plant & Equipment		
	A. At Cost		
	Opening Balance	879,299,950	871,542,675
	Add: Addition during the Period	35,028,716	7,757,275
	Total Cost	914,328,666	879,299,950
	B. Accumulated Depreciation		
	Opening Balance	137,835,420	84,938,246
	Add: Depreciation charged for the period	25,470,898	52,897,174
	Total Charge	163,306,318	137,835,420
	Written down value (A-B)	751,022,348	741,464,530
	Details are shown in Annexure-A		
	4.00 Capital Work in Progress		
	A. Factory Building		
	Opening Balance	17,885,519	-
	Add: Addition during the Period	28,973,163	17,885,519
		46,858,682	17,885,519
	Less: Transfer to PPE.	-	-
		46,858,682	17,885,519
	B. Plant and Machinery		
	Opening Balance	33,135,354	-
	Add: Addition during the Period	10,175,710	33,135,354
		43,311,064	33,135,354
	Less: Transfer to PPE.	33,798,064	-
		9,513,000	33,135,354
	C. Electric Equipment		
	Opening Balance	-	-
	Add: Addition during the Period	-	-
		-	-
	Less: Transfer to PPE.	-	-
		-	-
	Total (A+B+C)	56,371,682	51,020,873
IAS 1.54(b) IAS 2.36(b)	5.00 Inventories		
	Raw Material	Note-19.01 143,855,230	167,337,590
	Work in Process	Note- 19.00 65,312,560	54,864,300
	Finished Goods	Note- 19.00 169,216,800	152,773,260
	Store & Spares	Note- 19.02.01 15,067,800	1,220,647
	Packing Materials	Note-21.01 5,484,500	6,858,242
		398,936,890	383,054,039
IAS 1.78(b)	6.00 Trade & other receivable		
	Trade Receivable	Note-6.01 92,638,866	37,611,942
	IPO Fund Receivable From Dhaka Stock Exchange	-	100,000,000
		92,638,866	137,611,942
	6.01 Trade Receivable		
	Receivable from customers	92,638,866	37,611,942
		92,638,866	37,611,942
	Ageing of Trade Receivables		
	More than six months	-	-
	Less than six months	92,638,866	37,611,942
		92,638,866	37,611,942
IAS 1.77	7.00 Advance, deposit & prepayments		
	Security Deposits	Note- 7.01 6,371,756	5,871,756
	Advance Income Tax	Note- 7.02 46,192,375	34,904,323
	Pre-paid Expenses (IPO)	-	10,174,270
	Pre-paid Insurance (Fire Insurance)	401,283	1,378,541
	Advance to Employees	171,969	1,477,000
	Advance against Local Purchase	1,465,200	2,695,307
	Advance against Import raw materials	36,781,720	60,873,542
	Advance against Mechneries	65,000,000	-
	VAT Current A/C	1,639,903	4,095,385
		158,024,206	121,470,124

Amount in Taka	
31 Dec 2019	30 June 2019

7.01 Security Deposits		
Central Depository Bangladesh Limited	500,000	-
Hobigonj Polli Bidduit Samity	3,480,724	3,480,724
Jalalabad Gas Transmission and Distribution System Ltd	2,004,339	2,004,339
Bank Guaranty Margin	386,693	386,693
	6,371,756	5,871,756
7.02 Advance Income Tax		
Income Tax deduction at source - opening	34,904,323	33,162,926
Add: Advance income tax during the period		
TDS at Source	11,288,052	22,561,705
Tax paid for the A/Y 2014-2015 to 2017-2018	-	6,059,359
	46,192,375	61,783,990
Less: Adjustment during the Period 2014-2015 to 2017- 2018	-	26,879,667
	46,192,375	34,904,323

IAS 7.45

8.00 Cash & cash equivalents		
Cash in hand	17,634,495	9,666,665
Cash at bank	31,638,147	112,003,945
	49,272,642	121,670,610

Note- 8.01

8.01 Cash at bank:		
Premier Bank Ltd., A/C no.- 010411100079078	21,991	22,336
Premier Bank Ltd., A/C no.- 2954	8,680	9,025
Premier Bank Ltd., A/C no.- 2925	4,242	4,762
AB Bank Ltd., A/C no.- 4120-789719-000	598,748	1,389,208
City Bank Ltd. A/C No. 1421890721001	389,495	145,851
Social Islami Bank Ltd., A/C no.-133-18297	985,051	5,168
Social Islami Bank Ltd., A/C no.-133-9988	723,116	303,607
DBBL A/C No. 1141100020624	380,597	111,046
FDR IPDC	200,193	200,193
Total	3,312,113	2,191,196

IPO Account

Social Islami Bank Ltd., A/C no.-001123	27,152,364	80,428,742
SIBL FC Account (Euro)	40,238	205,950
SIBL FC Account (GBP)	-	34,374
SIBL FC Account (USD)	1,133,432	29,143,683
Total	28,326,034	109,812,749
	31,638,147	112,003,945

9.00 Share capital

IAS 1.79

(a),(i)

A. Authorized capital		
70,000,000 Ordinary Shares of Tk. 10/- each	700,000,000	700,000,000

ias 1.79

(a),(ii)

B. Issued, Subscribed & Paid-up capital		
60,000,000 Ordinary Shares of Tk. 10/- each fully paid up	600,000,000	600,000,000

C. Shareholding Position

Particulars	Percentage	No. of Share	Amount	Amount
Sponsor/Director	30.07%	18,040,000	180,400,000	180,400,000
Companies and Financial Institution	3.50%	2,100,000	21,000,000	21,000,000
Other Shareholders	66.43%	39,860,000	398,600,000	398,600,000
Total:	100%	60,000,000	600,000,000	600,000,000

IAS 1. 106

(b),(d)

10.00 Retained earnings		
Opening Balance	130,718,231	82,461,849
Net profit for the period	16,572,885	48,256,382
	147,291,116	130,718,231
	147,291,116	130,718,231

		Amount in Taka	
		31 Dec 2019	30 June 2019
IFRS 7.8 (f)	11.00 Long term loan:		
	Social Islami Bank Limited: Al-Wadiah Current Deposit Account		
	Letter of Credit (Machinery)	-	-
	HPSM (Commercial)-Machinery	55,209,524	68,086,836
	HPSM (Real Estate)-Commercial	25,832,695	55,383,802
	HPSM (Project Machinery)	122,391,567	142,751,330
		203,433,786	266,221,968
IAS 1.609(b)	Less: Current Maturity of Long Term Loan	88,497,684	76,212,564
	HPSM (Commercial)-Machinery	22,628,400	22,056,876
	HPSM (Real Estate)-Commercial	8,564,124	8,564,004
	HPSM (Project Machinery)	57,305,160	45,591,684
	Long Term Loan (Non-current portion)	114,936,102	190,009,404
IAS 17.31 (b)	12.00 Leases		
	United Finance	31,537,704	22,212,272
	IPDC Finance Limited	22,318,060	26,454,612
	CVC Finance	488,640	944,406
		54,344,404	49,611,290
	Less: Current Maturity of Lease	27,603,096	20,695,709
	United Finance	16,237,056	8,866,703
	CVC Finance	488,640	944,406
	IPDC Finance Limited	10,877,400	10,884,600
	Lease	26,741,308	28,915,581
	13.00 Current maturity of term loan & lease		
	Bank Loan	88,497,684	76,212,564
	Leases	27,603,096	20,695,709
		116,100,780	96,908,273
IAS 1.77	14.00 Accounts payable		
	Opening	18,580,328	52,466,242
	Add: Addition during the period	322,634,103	452,603,869
		341,214,431	505,070,111
	Less: Payment during the period	327,566,346	486,489,783
		13,648,085	18,580,328
IAS 1.77	15.00 Short term borrowings		
	Brac Bank (OBU-Loan)	49,107,601	112,463,652
	Brac Bank (Overdraft)	9,710,761	10,155,472
	Social Islami Bank Limited	321,587,098	249,900,000
		380,405,460	372,519,124
	15.01 Bank Loan Liabilities		
	Social Islami Bank Limited: Al-Wadiah Current Deposit Account		
	Bai-Muazzal (Commercial) Working Capital (OD)	199,922,501	199,900,000
	Letter of Credit (Revolving)/TR	121,664,597	50,000,000
		321,587,098	249,900,000
	16.00 IPO refund liability		
	Social Islami Bank Ltd., A/C no.-001123	-	421,609
	Social Islami Bank Ltd.,FC Accounts	1,144,309	9,384,007
		1,144,309	9,805,616
	17.00 Creditors & accruals		
	Liabilities for Expenses	22,991,436	23,434,275
	Current Tax Payable	31,091,780	29,492,283
	Advance Against Sales	2,482,995	10,400,538
		56,566,211	63,327,096

		Amount in Taka	
		31 Dec 2019	30 June 2019
17.01	Liabilities for Expenses		
	Utility Bill	72,477	228,679
	Salary & Allowance	2,745,800	2,502,128
	Payable to WPPF	6,296,823	5,191,964
	Audit Fees	-	287,500
	VAT Payable	35,315	303,756
	Office Rent Payable	130,435	91,305
	AIT Payable on Office Rent	6,522	55,465
	Rental Expenses-Nitrogen Container	23,000	20,000
	Interest Payable (for Capital Machineries & Real Estate)	3,991,441	664,965
	Interest Payable (Bai-Muazzal & Working Capital)	8,743,121	13,093,625
	VAT Current A/C	-	-
	Gas Bill Payable	946,502	994,888
		22,991,436	23,434,275
IAS 1.104	17.01.01 Payable to WPPF		
	Opening	5,191,964	3,155,221
	Add: Addition during the period	1,104,859	5,191,964
		6,296,823	8,347,185
	Less: Payment during the period	-	3,155,221
		6,296,823	5,191,964
	17.02 Current Tax Payable		
	Opening Balance	29,492,283	37,333,927
	Add: Short Provision for the period 2014 - 2015 to 2017 - 2018	-	2,668,692
	Add: Charge for the Period	1,599,497	16,369,331
		31,091,780	56,371,950
	Less: Adjustment during the Period 2014-2015 to 2017- 2018	-	26,879,667
		31,091,780	29,492,283
	17.03 Advance Against Sales		
	Advance Against Sales	2,482,995	10,400,538
		2,482,995	10,400,538

IAS 1.8.35
(b),(i)

		Amount in Taka	
		October to December, 2019	October to December, 2018
18.00	Revenue		
	Gross Sales	165,209,550	188,798,748
	Less: VAT	21,549,072	24,625,923
		143,660,478	164,172,825
19.00	Cost of Goods Sold		
	Raw Materials Consumption	84,829,507	119,462,674
	Manufacturing overhead	25,274,374	23,644,014
	Cost of Manufacturing	110,103,881	143,106,688
	Work in Progress-Opening	66,237,800	77,544,300
	Work in Progress-Closing	(65,312,560)	(92,617,358)
	Cost of goods Manufactured	111,029,121	128,033,630
	Finished goods-Opening	161,522,160	108,973,260
	Sample expense	(67,870)	(65,840)
	Finished goods-Closing	(169,216,800)	(116,555,911)
		103,266,611	120,385,139
19.01	Raw Materials Consumption		
	Opening Balance	166,187,850	197,237,590
	Add: Purchase during the Period	66,072,405	99,235,598
	Raw materials available for production	232,260,255	296,473,188
	Less: Scrap Sales	3,575,518	
	Less: Raw Materials-Closing	143,855,230	177,010,514
		84,829,507	119,462,674
19.02	Manufacturing overhead		
	Salary & Wages	5,290,454	5,684,700
	Conveyance	83,020	85,400
	Tours & Travel	204,608	67,707
	Carriage Inward	123,100	168,357
	Gas Bill	3,451,108	2,711,643
	Utility Bill Expenses	640,850	490,211
	Power & Fuel	330,340	463,500
	Entertainment	186,754	47,855
	Cleaning Expense	12,808	54,370
	Fire Insurance Expenses	488,629	324,125
	Internet Expenses	30,000	36,083
	License & Renewal	158,326	70,962
	Loading & Unloading Expenses	124,600	115,000
	Medical Expenses	16,472	63,791
	Mobile, Telephone & Fax Expenses	76,944	54,414
	Printing & Stationery	76,341	68,184
	Rental Expenses-Nitrogen Container	75,900	75,900
	Repairs & Maintenance	356,509	220,805
	Store & spares expenses	1,021,785	889,326
	Testing Fees		133,501
	Uniform & Gloves	234,855	77,605
	Miscellaneous Expenses	339,533	134,780
	Depreciation (Annexure-A)	11,951,438	11,605,795
		25,274,374	23,644,014
19.02.01	Store & spares expenses		
	Opening Balance	5,678,326	723,500
	Add: Purchase during the Period	10,411,259	2,148,172
	Available for use	16,089,585	2,871,672
	Less: Closing Balance	15,067,800	1,982,346
		1,021,785	889,326

		Amount in Taka	
		October to December, 2019	October to December, 2018
IAS 1.97	20.00 Administrative Expenses		
	Salary & Allowance	1,173,000	814,565
	Conveyance	110,672	48,357
	Directors Remuneration	600,000	600,000
	Board Meeting Fees	120,750	-
	Utility Bill Expenses	211,889	175,464
	Entertainment	87,138	65,521
	Internet Expenses	19,778	8,200
	Advertisement	-	-
	Regulatory Fees	-	-
	Issue Management Fees	-	-
	Lottery Expenses	-	-
	Underwriting Commission	-	-
	Telephone & Mobile Bill	30,802	14,000
	Renewal & Registration	160,113	16,496
	Medical Expenses	4,341	685
	Paper & Periodical	1,780	1,837
	Postage & Courier	7,485	4,967
	Printing & Stationery	232,640	21,269
	Audit Fee	-	-
	Professional Fee (Including VAT)	209,500	-
	Office Rent	405,000	315,000
	Bank Charges	166,263	36,868
	Repairs & Maintenance	60,911	66,700
	Others Administrative Expenses	51,550	34,757
	Depreciation (Annexure-A)	377,414	1,031,626
		4,031,026	3,256,312
IAS 1.97	21.00 Selling & Distributing Expenses		
	Salary & Allowance	1,062,200	865,800
	Conveyance	90,009	57,794
	Tours & Travels	36,800	35,260
	Entertainment	67,083	31,340
	Packing Expenses	1,224,182	803,433
	Sales Promotion Expense	63,430	85,379
	Carriage Outward	77,300	92,478
	Postage & Courier	4,640	4,430
	Printing & Stationery	51,619	40,567
	Power & Fuel	175,600	67,830
	Loading & Unloading	34,760	43,570
	Others Selling & Distributing Expenses	46,084	24,600
	Mobile, Telephone & Fax Expenses	28,057	12,000
	Rental Expense	222,269	127,590
	Repairs & Maintenance	40,265	73,952
	Vehicle Tracking Expense	28,600	13,650
	Sample Expense	67,870	65,840
	Depreciation (Annexure-A)	251,609	257,907
		3,572,377	2,703,420
	21.01 Packing Material		
	Opening Balance	5,630,400	-
	Add: Purchase during the Period	1,078,282	3,160,133
		6,708,682	3,160,133
	Less: Closing Balance	5,484,500	2,356,700
		1,224,182	803,433

COPPERTech INDUSTRIES LTD
Schedule of Property, Plant & Equipment
As on 31 December, 2019

Annexure

Particulars	Cost			Rate of Dep.	Depreciation			Written D Value as 31.12.20
	Balance as at 01.10.2019	Addition this period	Balance as on 31.12.2019		Balance as at 01.10.2019	Charged during the period	Accumulated Depreciation 31.12.2019	
Land and Land Development	72,639,375	-	72,639,375	0%	-	-	-	72,639
Building & Civil Construction	296,781,178	-	296,781,178	2.5%	20,277,951	1,728,145	22,006,096	274,775
Gas Line Installation	3,090,708	-	3,090,708	15%	1,328,899	66,068	1,394,967	1,699
Electric Equipment	41,511,478	915,290	42,426,768	15%	10,486,769	1,163,427	11,650,196	30,776
Plant & Machineries	466,409,880	-	466,409,880	10%	106,212,285	9,004,940	115,217,225	351,192
Furniture & Fixture	3,179,968	315,362	3,495,330	10%	542,910	65,927	608,837	2,886
Gas & Diesel Generator	15,217,151	-	15,217,151	10%	6,548,405	216,719	6,765,123	8,452
Vehicles	14,268,276	-	14,268,276	15%	5,328,639	335,237	5,663,875	8,604
Balance as on 31 Dec, 2019	913,098,014	1,230,652	914,328,666		150,725,857	12,580,461	163,306,318	751,022
Balance as on 30 Sep, 2019	879,299,950	33,798,064	913,098,014		137,835,420	12,890,437	150,725,857	762,372
Closing Balance (Half Year)	913,098,014	35,028,716	914,328,666		137,835,420	25,470,898	163,306,318	751,022

Allocation of Depreciation:

Manufacturing	11,951,438
Administration	377,414
Selling & Distributing	251,609
Total	<u><u>12,580,461</u></u>