

Intraco Refueling Station Limited

Un-Audited Financial Statements (First Quarter)

For the Period of 01 July 2018 to 30 September 2018

INTRACO REFUELING STATION LTD

Statement of Financial Position (Un-Audited)

(Un-Audited)

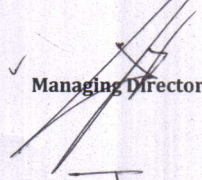

As at September 30, 2018

Particulars	Notes	Amount in Taka	
		30-Sep-2018	30-Jun-2018
ASSETS			
NON-CURRENT ASSETS			
Property, Plant & Equipment	3.00	388,473,268	388,158,704
Stock of Machineries	4.00	89,620,000	89,620,000
Capital Work-In-Progress	5.00	22,226,765	20,641,015
Total Non-Current Assets		500,320,033	498,419,719
Investment in Share	6.00	104,889,244	104,889,244
CURRENT ASSETS			
Inventories	7.00	13,565,471	13,392,479
Trade Receivables	8.00	527,781	443,065
Dividend Receivable	9.00	47,336,845	47,336,845
Advances, Deposits & Pre-payments	10.00	43,395,963	37,020,262
Cash & Cash Equivalents	11.00	286,153,038	292,232,065
Total Current Assets		390,979,097	390,424,715
Total Assets		996,188,374	993,733,678
EQUITY AND LIABILITIES			
Shareholders equity			
Share Capital		750,000,000	750,000,000
Retained Earnings		104,697,128	101,609,904
Total Equity		854,697,128	851,609,904
NON-CURRENT LIABILITIES			
Deferred Tax Liability		21,875,154	21,082,130
Long term Borrowings -Net of Current Portion		31,411,711	32,148,585
		53,286,864	53,230,715
CURRENT LIABILITIES			
Current portion of Long term Loan		23,166,077	22,429,203
Trade and other payables		21,120,190	23,450,720
Liabilities for expenses		3,990,033	3,526,921
Workers Profit Participation fund		6,123,624	5,917,809
Provision for Tax		33,804,457	33,568,406
Total Current Liabilities		88,204,382	88,893,059
Total Liabilities		141,491,246	142,123,774
Total Equity and Liabilities		996,188,374	993,733,678
Net Asset Value (NAV)	21.00	11.40	11.35

The accounting policies and explanatory notes form an integral part of the Financial Statements.


 Director

 Company Secretary


 Managing Director

 Chief Financial Officer

This is the statement of financial position referred to in our report of even date annexed.

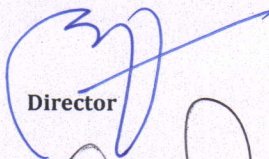
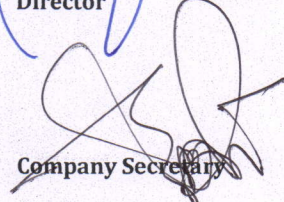
Place: Dhaka

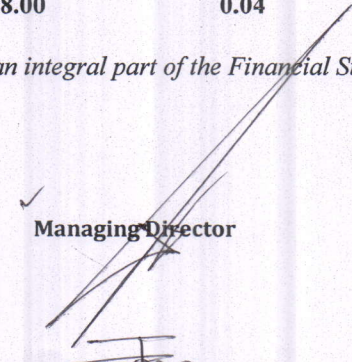
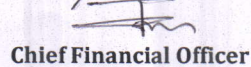
Dated: 14 November 2018

INTRACO REFUELING STATION LTD
Statement of Profit or Loss and Other Comprehensive Income
(Un-Audited)
For the period ended 01.07.2018 to 30.09.2018

Sl.	Particulars	Notes	Amount in Taka	
			01.07.2018 to 30.09.2018	01.07.2017 to 30.09.2017
A	Sales Revenue	12.00	67,330,035	89,089,105
B	Less: Cost of Sales	13.00	56,510,997	78,110,097
C	Gross Profit (A-B)		10,819,038	10,979,008
D	Administrative & Selling Expenses	14.00	4,703,250	5,172,168
E	Financial Expenses	15.00	1,793,674	2,247,624
F	Profit from Operation (C-D-E)		4,322,114	3,559,216
G	Other Income	16.00	-	41,882,886
H	Net Profit before tax F+G)		4,322,114	45,442,102
I	Workers Profit Participation Fund (WPPF)		205,815	2,163,910
J	Net Profit After WPPF (H-I)		4,116,299	43,278,192
K	Income Tax Expenses		1,029,075	10,196,643
	Current Tax		236,051	8,911,112
	Deferred Tax Expense		793,024	1,285,531
L	Net Profit After Tax (J-K)		3,087,224	33,081,549
M	Other Comprehensive Income		-	-
N	Total Comprehensive Income (L+M)		3,087,224	33,081,549
O	Earnings Per Share (EPS)	17.00	0.04	0.74
P	Diluted Earnings Per Share (EPS)	18.00	0.04	0.44

The accounting policies and explanatory notes form an integral part of the Financial Statements.


Director

Company Secretary


Managing Director

Chief Financial Officer

This is the statement of Profit or Loss & other comprehensive income referred to in our report of even date annexed.

Place: Dhaka
Dated: 14 November 2018

INTRACO REFUELING STATION LTD

Statement of Changes in Equity

(Un-Audited)

For the period ended September 30, 2018

Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on : July 01, 2018	750,000,000	101,609,904	851,609,904
Net Profit for the period	-	3,087,224	3,087,224
Balance as on: September 30, 2018	750,000,000	104,697,128	854,697,128

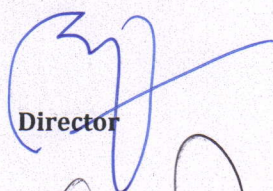
INTRACO REFUELING STATION LTD

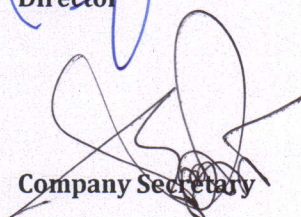
Statement of Changes in Equity

For the period ended September 30, 2017

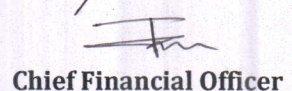
Particulars	Ordinary Share Capital	Retained Earnings	Total
Balance as on : July 01, 2017	450,000,000	22,250,166	472,250,166
Net Profit for the period	-	33,081,549	33,081,549
Balance as on: September 30, 2017	450,000,000	55,331,716	505,331,716

The accounting policies and explanatory notes form an integral part of the Financial Statements.


Director


Company Secretary


Managing Director


Chief Financial Officer

This is the Statement of Changes in Equity referred to in our report of even date annexed.

Place: Dhaka

Dated: 14 November 2018

INTRACO REFUELING STATION LTD

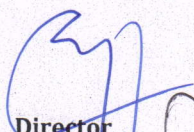
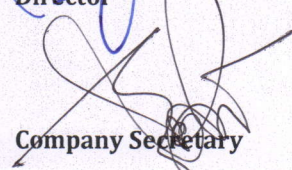
Statement of Cash Flows

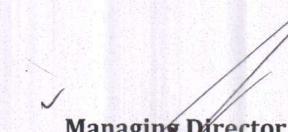
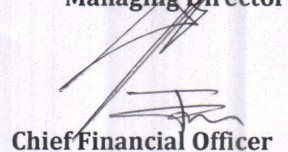
(Un-Audited)

For the period ended 01.07.2018 to 30.09.2018

Particulars	Notes	Amount in Taka	
		01.07.2018 to 30.09.2018	01.07.2017 to 30.09.2017
A. CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers		67,953,520	90,828,183
Cash Payments to suppliers		(53,518,216)	(67,397,958)
Cash Payments to employees		(4,662,559)	(4,025,564)
Cash Payments to others		(4,394,409)	(7,405,065)
Cash generated from operation		5,378,336	11,999,596
Cash payments for financial expenses		-	(2,247,624)
Paid for Income Tax		(30,000)	(30,000)
Net cash generated by operating activities	19	5,348,336	9,721,972
B. CASH FLOWS FROM INVESTING ACTIVITIES:			
Acquisition of Property, Plant & Equipment		(1,433,972)	(512,450)
Advance against L/C		(6,345,701)	-
Receive from subsidiary company against spare parts		5,519,050	6,027,492
Paid for spare parts purchase		(7,580,990)	(6,158,765)
Paid for Capital work-in-Progress		(1,585,750)	-
Net cash used in investing activities		(11,427,363)	(643,723)
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Paid long term loan		-	(6,028,377)
Received of Cash Dividend		-	-
Net cash provided by financing activities		-	(6,028,377)
D. Net Increase/(Decrease) in cash & cash equivalents (A+B+C)		(6,079,027)	3,049,872
E. Cash & cash equivalents at the beginning of the period		292,232,065	7,946,264
F. Cash & cash equivalents at the end of the period (D+E)		286,153,038	10,996,136
G Net Operating Cash Flow Per Share	20	0.07	0.13

The accounting policies and explanatory notes form an integral part of the Financial Statements.


 Director

 Company Secretary


 Managing Director

 Chief Financial Officer

This is the Statement of cash flows referred to in our even dated report to the shareholders.

Place: Dhaka

Dated: 14 November 2018

INTRACO REFUELING STATION LTD
Selected Notes to the Financial Statements (Un-Audited)
As at and for the period ended 30 September, 2018

1.00 Corporate History of the Reporting Entity

Intraco Refueling Station Ltd. (The Company) was incorporated in Bangladesh as a Private Limited Company vide Registration No. C-66298(3790)/07 dated 27th March, 2007. The Company had been converted into a public Limited Company on 28th June 2015 under the Companies Act, 1994.

The company raised Tk. 300,000,000 divided into 30,000,000 ordinary shares of Tk. 10 each through IPO on April 17, 2018. The shares of the company were listed with both Dhaka Stock Exchange on April 26, 2018 and Chittagong Stock Exchange on May 06, 2018. The trading of shares of the company was started from May 17, 2018 in both the Stock Exchanges.

The registered office and principal place of business of the company have changed and is newly located at INTRACO CENTER, House # 40, Block # J, Pragati Sarani, Baridhara, Dhaka-1212.

2.00 Basis of Preparation of Financial Statements

The Financial Statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) and in compliance with other relevant local laws including the Securities and Exchange Rules, 1987. The presentation of the interim financial statements and the accounting policies used in preparing them are consistent with those of the Annual Financial Statements. Where necessary, the comparatives have been reclassified or extended to take into account any presentational changes made in the Annual Financial Statements. The preparation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

3.00 Property, Plant and Equipments Tk. 388,473,268

This represents the written down value of assets as at 30-09-2018 at historical cost.
This has been arrived at as under:

	Amount in Taka	
	30-Sep-2018	30-Jun-2018
Land	171,746,700	171,746,700
Land Development	12,793,480	12,955,423
Vehicle	13,674,306	14,024,930
Furniture & fixture	4,318,591	4,429,324
Office Equipment	1,523,153	1,562,209
Building & Other Construction	51,095,390	51,742,167
Plant & Machineries	92,325,552	91,256,756
Backup Storage	12,312,731	12,468,588
Generator	6,560,066	6,728,273
Gas Line Installation	6,247,423	4,961,385
Computer	998,876	1,024,488
Online UPS	5,973,699	6,126,870
Invertor	2,426,101	2,488,309
Electrical Installation	6,073,918	6,229,659
Fire Extinguisher	403,283	413,624
	388,473,268	388,158,704

3.01 Movement of Property, Plant & Equipment

This has been arrived at as under:

A. Cost:

Opening Balance	498,038,668	434,878,473
Add: Addition during the period	3,652,722	63,160,195
	501,691,390	498,038,668

B. Accumulated Depreciation

Opening Balance	109,879,964	97,346,400
Add: Depreciation Charged during the period	3,338,158	12,533,564
	<u>113,218,122</u>	<u>109,879,964</u>
(A-B) Written down Value	<u>388,473,268</u>	<u>388,158,704</u>
Details are shown in Annexure-A		
4.00 Stock of Machineries: Tk. 89,620,000		
The break-up of the amount is given below:		
Opening Stock of Machineries # Note # 5.01	89,620,000	89,620,000
Less: Capitalized this period	-	-
Closing Stock of Machineries	<u>89,620,000</u>	<u>89,620,000</u>
4.01 Details of Machineries:		
a) Compressor GEO-C-150HP 4 Stage Motor Driven SL No # SC08058-1 to 3	53,517,900	53,517,900
b) Compressor GEO-C-150HP 4 Stage Motor Driven SL No # SC08069-2, SCO7052-1	36,102,100	36,102,100
	<u>89,620,000</u>	<u>89,620,000</u>
5.00 Capital Work- in -Progress: Tk. 22,226,765		
The break-up of the amount is given below:		
Building & Other Construction:		
Opening Balance	20,641,015	30,079,462
Add: Addition during the period	1,585,750	21,153,465
Total	22,226,765	51,232,927
Less: Capitalized this period	-	30,591,912
Balance	<u>22,226,765</u>	<u>20,641,015</u>
6.00 Investment In Share: Tk. 104,889,244		
The break-up of the amount is given below:		
Good CNG Refueling Station Ltd	8,285,000	8,285,000
M Hye & Co CNG Refueling Station Ltd	26,017,144	26,017,144
Nessa & Sons Ltd	23,950,000	23,950,000
Absar & Elias Enterprise Ltd	21,054,000	21,054,000
East End Automobiles Ltd	25,583,100	25,583,100
	<u>104,889,244</u>	<u>104,889,244</u>
7.00 Inventories : Tk. 13,565,471		
The break-up of the amount is given below:		
(a) Opening Stock:	13,392,479	11,023,248
Consumable items	8,032,676	7,191,845
Capitalized Items	5,359,803	3,831,403
(b) Purchase during the period:	9,596,860	44,069,265
Consumable items	2,015,870	17,342,760
Capitalized Items	7,580,990	26,726,505
(c) Total (a+b)	22,989,339	55,092,513
(d) Spares consumption this period	371,520	4,374,530
(e) Capitalized this period	2,218,750	6,838,160
(f) Issue to Subsidiary company:	6,833,598	30,487,344
Consumable items	1,314,548	12,127,399
Capitalized Items	5,519,050	18,359,945
Closing Stock (c-d-e-f)	13,565,471	13,392,479
Consumable items	8,362,478	8,032,676
Capitalized Items	5,202,993	5,359,803

These have been valued at cost. The above stock valued and certified by the management.

8.00 Trade Receivables : Tk. 527,781

This consists of the following:

Trade Receivables:

Check Point Bangladesh Ltd	263,655	253,366
Arbab Poli Pac Limited	138,656	143,849
Abanti Colour	125,470	45,850
Total	527,781	443,065

8.01 Ageing of Accounts Receivable

Less Than 6 Months

More Than 6 Months

Less Than 6 Months	527,781	443,065
More Than 6 Months	-	-
	527,781	443,065

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

Receivables considered good in respect of which the company is fully secured.	-	-
Receivables considered good in respect of which the company holds no security other than the debtor personal security.	527,781	443,065
Receivables considered doubtful or bad.	-	-
Debts due to by directors or other officers of the company	-	-
Receivables due by common management.	-	-
The maximum amount of receivable due by any director or other officer of the company.	-	-
	527,781	443,065

9.00 Dividend Receivable: Tk. 47,336,845

The break-up of the amount is given below:

Good CNG Refueling Station Ltd.	6,628,000	6,628,000
Nessa & Sons Ltd.	10,777,500	10,777,500
M Hye & Co CNG Refueling Station Ltd.	13,008,570	13,008,570
Absar & Elias Enterprise Ltd	10,527,000	10,527,000
East End Automobiles Ltd	6,395,775	6,395,775
Total	47,336,845	47,336,845

10.00 Advances, Deposits & Pre-payments: Tk. 43,395,963

The break-up of the amount is given below:

Advances for AIT	# Notes # 10.01	19,714,006	19,684,006
Deposits	# Notes # 10.02	17,336,256	17,336,256
L/c Margin for capital machinery	# Notes # 10.03	6,345,701	-
		43,395,963	37,020,262

10.01 Advances:

This has been arrived as follows:

Opening Balance of AIT	19,684,006	10,932,360
Add: AIT Paid During the period	30,000	8,751,645
Total	19,714,006	19,684,006
Less: AIT adjusted with assesment	-	-
Closing Balance of AIT	19,714,006	19,684,006

10.02 Deposit:

This has been arrived as follows:

Bank Guarantee Margin	8,386,359	8,386,359
Security deposit to Titas Gas Transmission Co. Ltd	3,278,710	3,278,710
Security deposit to Bakhrabad Gas distribution Co. Ltd	5,671,187	5,671,187
Total	17,336,256	17,336,256

10.03 L/c Margin for capital machinery:

	6,345,701	-
Total	6,345,701	

11.00 Cash & Cash Equivalents: Tk. 286,153,038

The break-up of the amount is given below:

Cash in hand	# Notes # 11.01	4,546,384	4,004,160
Cash at bank	# Notes # 11.02	281,606,654	288,227,905
Total		286,153,038	292,232,065

11.01 Cash in Hand : Tk. 4,546,384**Station Name**

Chandpur Station	809,501	660,072
Amizuddin Station	925,202	971,804
Haratali Station	992,535	789,947
Petty cash in head office	1,819,146	1,582,337
Total	4,546,384	4,004,160

Cash in hand has been certified by the management of the company.

11.02 Cash at Bank : Tk. 281,606,654

The break-up of the amount is given below:

Bank Name

Dutch Bangla Bank Ltd. A/c # 1790	1,139,600	1,299,686
Dutch Bangla Bank Ltd. A/c # 315	591,313	99,816
Dutch Bangla Bank Ltd. A/c # 57	477,016	1,109,792
Dhaka Bank Ltd. A/c # STD-312	1,695,524	286,131
Pubali Bank Ltd. A/c # 160	550,800	172,577
Social Islami Bank Ltd. A/c # 02032	1,226,853	153,488
Shahajalal Islami Bank Ltd, A/c # 482	900	900
Prime Bank Ltd. A/c # 2788	6,406	6,406
Sonali Bank Ltd. A/c # 598	25,990	224,990
Brac Bank Ltd -BDT A/c # 5088001	233,215,046	281,574,880
Brac Bank Ltd EUR A/c # 5088004 EUR 98.02	10,006	75,015
Brac Bank Ltd GBP A/c # 5088003	-	20,002
Brac Bank Ltd USD A/c # 5088002 USD 7548.69	624,277	3,199,799
Agrani Bank Ltd A/c # 139542	42,042,924	4,425
Total	281,606,654	288,227,905

All the above Bank Balance has been reconciled and agreed with the Bank Statement.

INTRACO REFUELING STATION LTD
 Selected Notes to the Financial Statements (Un-Audited)
 As at and for the Period ended 30 September, 2018

	Amount in Taka	
	01.07.2018 to 30.09.2018	01.07.2017 to 30.09.2017
12.00 Turnover: Tk. 67,330,035		
Sales Revenue	68,038,236	90,716,843
Less: Sharing revenue	708,201	1,627,738
	67,330,035	89,089,105

As per agreement Sharing revenue has paid on gross receipts to Land lord against Land rent during the year.

13.00 Cost of Sales: Tk. 56,510,997

The break-up of the amount is given below:

Gas Bill (Compressor)	48,479,068	66,724,043
Gas Bill (Captive/Engine)	1,010,520	1,173,964
Spare parts consumption	371,520	1,449,100
Maintenance & Lubricants Expenses	218,238	770,496
Electricity Bill	506,288	2,867,976
Station Rent	272,250	247,500
Salary & Wages	2,840,979	2,657,555
Depreciation	2,812,134	2,219,463
Total	56,510,997	78,110,097

14.00 Administrative & Selling Expenses: Tk. 4,703,250

The break-up of the amount is given below:

Salary & Allowance	1,560,652	1,370,889
Travelling & Conveyance	143,823	150,513
Travelling overseas	217,589	243,068
Printing & Stationery	324,836	406,768
Entertainment	135,257	107,107
Telephone & Mobile expense	224,570	265,338
Water bill	2,080	2,025
Bank Charge & Commission	69,347	58,023
Office Rent	600,000	600,000
Vacant Land Rent	60,000	60,000
Electricity bill	52,098	78,426
Wasa bill	2,841	6,155
Postage & Courier	47,050	27,278
Gas & Fuel expenses-vehicle	92,046	332,841
Vehicle maintenance	16,496	80,620
Fees & Professional charges	39,635	3,155
Employees welfare expense	16,060	13,490
Internet expense	43,160	55,000
Registration & Renewals	199,913	86,205
Food bill	126,000	206,250
Overtime bill	16,331	39,330
Audit fees with VAT	43,125	28,750
VAT on office rent	90,000	90,000
Donation Expenses	-	250,000
Other Expenses	54,317	91,368
Depreciation	526,024	519,569
Total	4,703,250	5,172,168

		Amount in Taka	
		01.07.2018 to 30.09.2018	01.07.2017 to 30.09.2017
15.00 Financial Expenses: Tk. 1,793,674			
The break-up of the amount is given below:			
Shahajalal Islami Bank Ltd		1,793,674	2,247,624
		<u>1,793,674</u>	<u>2,247,624</u>
16.00 Other Income: Tk. 0			
The break-up of the amount is given below:			
Bank Interest received		-	-
Dividend Income 2016-2017 Note # 16.01		-	41,882,886
		<u>-</u>	<u>41,882,886</u>
16.01 Dividend income from subsidiaries :			
	2016-2017		
Good CNG Refueling Station Ltd	5,799,500		
Nessa & Sons Ltd	9,580,000		
M Hye & Co CNG Refueling Station Ltd	10,406,856		
Absar & Elias Enterprise Ltd	8,421,600		
East End Automobiles Ltd	7,674,930		
	<u>41,882,886</u>		
17.00 Basic Earnings Per Share:			
The composition of earning per shares (EPS) is given below:			
Profit after tax		3,087,224	33,081,549
Average number of ordinary shares outstanding during the period		75,000,000	45,000,000
Earnings per share		<u>0.04</u>	<u>0.74</u>
18.00 Diluted Earnings Per Share:			
The composition of diluted earnings per shares (EPS) is given below:			
Profit after tax		3,087,224	33,081,549
Average number of ordinary shares outstanding during the year		75,000,000	75,000,000
Earnings per share		<u>0.04</u>	<u>0.44</u>
19.00 Reconciliation of net profit with cash flows from operating activities			
Net Profit/(Loss) after WPPF & before Tax		4,116,299	43,278,192
Add: Depreciation		3,338,158	2,739,032
Add: Spare parts		371,520	1,449,100
Less: Non Operating Income		-	(41,882,886)
(Increase)/Decrease in prepayments		-	(2,780,000)
(Increase)/Decrease in Receivable		(84,716)	111,340
(Increase)/Decrease in Inventory		(701,322)	1,228,655
Increase/(Decrease) in payable		(2,330,530)	3,157,366
Increase/(Decrease) in Liabilities for Expenses		668,928	2,421,172
Advance tax on others		(30,000)	-
		<u>5,348,336</u>	<u>9,721,972</u>
20.00 Net operating cash flows per Shares (NOCFPS):			
The Computation of NOCFPS is given below:			
Net Cash Generated from Operating Activities		5,348,336	9,721,972
Number of Shares outstanding during the year		75,000,000	75,000,000
Net Operating Cash Flows per Share (NOCFPS)		<u>0.07</u>	<u>0.13</u>

	Amount in Taka	
	01.07.2018 to 30.09.2018	01.07.2017 to 30.09.2017
21.00 Net Asset Value (NAV) Per Share:		
Total Asset	996,188,374	993,733,678
Less: Total Liability	141,491,246	142,123,774
Net Asset	854,697,128	851,609,905
No. of ordinary share	75,000,000	75,000,000
Net Asset Value per share	11.40	11.35

22.00 Related parties Transaction:

As per Bangladesh Accounting standards BAS 24 Related party Disclosure, Parties are considered to be related if one of the party has the ability to control the other party or exercise significant influence over the other party is making financial and operating decision.

The name of the related parties and nature of these transactions have been set out in accordance with the provisions of BAS-24. During the year, the company carried out transactions with following related parties:

Name of the parties	Relationship	Nature of business	Transaction value	
Good CNG Refueling Station Ltd.	Common Shareholder	Sales of spare parts	1,268,660	1,788,365
Nessa & Sons Ltd.	Common Shareholder	Sales of spare parts	1,594,200	1,758,590
M Hye & Co CNG Refueling Station Ltd.	Common Shareholder	Sales of spare parts	1,971,878	2,919,705
Absar & Elias enterprises Ltd.	Common Shareholder	Sales of spare parts	1,279,370	2,016,390
East End Automobiles Ltd.	Common Shareholder	Sales of spare parts	719,490	1,599,082
			6,833,598	10,082,132

23.00 Significant Deviation on sales, Net profit, EPS & NOCFPS :

During the period sales and net profit after tax decreased compared with previous period ended on 30 September 2017. Earnings per share (EPS) is also decreased due to sales decrease as well as others income as dividend not recognize from any subsidiary companies . NOCFPS has been decreased due to decrease of sales as well as decrease of cash collection from customers compare to previous period.

Director

Company Secretary

Managing Director

Chief Financial Officer

INTRACO REFUELING STATION LTD
Schedule of Property, Plant & Equipment
As at September 30, 2018

Annexure-A

Particulars	Cost			Rate of Dep.	Depreciation		Written down value as on 30-Sep-18
	Balance as on 01-Jul-18	Addition the period	Balance as on 30-Sep-18		Charged during the period	Balance as on 30-Sep-18	
Land	171,746,700	-	171,746,700		-	-	171,746,700
Land Development	13,329,633	-	13,329,633	5%	161,943	536,153	12,793,480
Vehicle	18,578,387	-	18,578,387	10%	350,623	4,904,081	13,674,306
Furniture & fixture	5,465,764	-	5,465,764	10%	110,733	1,147,173	4,318,591
Office Equipment	2,039,596	-	2,039,596	10%	39,055	516,443	1,523,153
Building & Other Construction	59,385,349	-	59,385,349	5%	646,777	8,289,959	51,095,390
Plant & Machineries	173,661,353	2,218,750	175,880,103	5%	1,149,954	83,554,551	92,325,552
Backup Storage (With Vehicle)	13,819,225	-	13,819,225	5%	155,857	1,506,494	12,312,731
Generator	9,280,759	-	9,280,759	10%	168,207	2,720,693	6,560,066
Gas Line Installation	6,881,384	1,433,972	8,315,356	10%	147,934	2,067,933	6,247,423
Computer	1,705,875	-	1,705,875	10%	25,612	706,999	998,876
Online UPS	7,400,000	-	7,400,000	10%	153,172	1,426,301	5,973,699
Invertor	2,900,000	-	2,900,000	10%	62,208	473,899	2,426,101
Electrical Installation	11,092,451	-	11,092,451	10%	155,741	5,018,533	6,073,918
Fire Extinguisher	752,192	-	752,192	10%	10,341	348,909	403,283
Balance as at September 30, 2018	498,038,668	3,652,722	501,691,390		3,338,158	113,218,122	388,473,268
Balance as at June 30, 2018	434,878,473	63,160,195	498,038,668		12,533,564	109,879,964	388,158,704

Allocation of Depreciation:

Administrative cost	526,024
Factory cost	2,812,134
Total	<u>3,338,158</u>