

Trading Corporation of Bangladesh (TCB)

TCB Bhaban, Kawran Bazar, Dhaka-1215.

**Auditors' Report and Financial Statements
of
Trading Corporation of Bangladesh (TCB)
For the year ended 30th June, 2022.**

SUBMITTED JOINTLY BY :

M A FAZAL & CO.

Chartered Accountants
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MASUD ALTAF & CO.

Chartered Accountants
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Independent Auditors' Report of Trading Corporation of Bangladesh (TCB)

Opinion

We have audited the Financial Statements of **Trading Corporation of Bangladesh (TCB)**, which comprise the Statement of Financial position as on 30th June, 2022 and related the Statement of Comprehensive Income and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Company gives a true and fair view of the financial position as on 30th June, 2022 and of its Statement of Comprehensive Income for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as explained in note 2 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Auditing Standards (IAS). 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), We have fulfilled our other ethical responsibilities in accordance with the IESBA Code and Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements of the Company and also separate financial statement of the Company in accordance with IFRSs as explained in note 2 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 IASs 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 Auditing Standards IASs, 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.


Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the rules and regulations issued by regulatory authorities, we also report the following:

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose 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, Statement of Comprehensive Income and Cash Flows dealt with by the report are in agreement with the books of account and returns, and
- d) The expenditures incurred were for the purpose of the company's business for the year.

Dated, Dhaka.
13 DEC 2022


(MASUD ALTAF & CO.)
Chartered Accountants


Md. Abul Basher, FCA
Managing Partner
(M A FAZAL & CO.)
Chartered Accountants



DVC: 2212130890 AS 303296



Trading Corporation of Bangladesh (TCB)

TCB Bhaban, Kawran Bazar, Dhaka-1215.

Statement of Financial Position as on 30th June, 2022.

Sl. #	Particulars	Notes	Amount (Tk.)	
			30.06.2022	30.06.2021
A.	Fixed Assets (at Cost) :	4.00	757,695,734	751,664,830
	Less : Accumulated Depreciation		(491,511,063)	(467,003,096)
	Total Fixed Assets		266,184,671	284,661,734
B.	Current Assets :			
	Loan and Advances to Employees	5.00	244,217	724,867
	Temporary Advance	6.00	409,959	378,819
	Claims Receivable	7.00	30,600,181	30,600,181
	Accounts Receivable	8.00	96,108,297	96,266,577
	Stock in Trade	9.00	526,263,770	1,010,918,775
	Deposits and Advances	10.00	729,850	729,850
	Advance Income Tax	11.00	214,960,817	171,176,661
	Advance against Rent	12.00	4,384,854	5,090,990
	TCB Depreciation Fund	13.00	411,973,448	411,988,493
	TCB Loan Fund	14.00	186,302,996	175,684,592
	TCB Pension & Gratuity Fund	15.00	299,511,818	286,681,898
	TCB Employee Benevolent Fund	16.00	23,780,669	23,023,796
	Cash and Cash Equivalents	17.00	2,064,697,462	1,413,595,867
	Total Current Assets		3,859,968,338	3,626,861,366
C.	Less : Current Liabilities			
	Deposits and advances payable	18.00	344,652,951	251,771,204
	Accounts Payable	19.00	233,586,624	124,439,360
	Staff Provident Fund	20.00	1,704	1,704
	LTR with Bank	21.00	14,776,404,962	6,189,884,971
	Total Current Liabilities		15,354,646,241	6,566,097,239
D.	Net Current Assets (B-C)		(11,494,677,903)	(2,939,235,873)
E.	Net Assets (A+D)		(11,228,493,231)	(2,654,574,139)
	Source of Finance :			
	Capital and Reserves :			
	Authorized Capital	22.00	10,000,000,000	10,000,000,000
F.	Capital Fund	23.00	50,000,000	50,000,000
G.	Specific Reserve	24.00	275,573,467	275,573,467
H.	General Reserve	25.00	154,904,981	154,904,981
I.	Profit & Loss Account	26.00	(11,807,304,206)	(3,233,385,113)
	Provision for Tax		-	-
J.	Total Equity		(11,326,825,758)	(2,752,906,665)
K.	Accounts with Government	27.00	98,332,527	98,332,527
	Total Capital & Reserves		(11,228,493,231)	(2,654,574,138)

Md. Anisur Rahman

Senior Executive (Account & Finance)

The accountants of Trading Corporation of Bangladesh
Head Office, Dhaka.

(Kazi Golam Towsif)

Deputy Secretary

Chief Officer (Finance & Accounts)

The accountants of Trading Corporation of Bangladesh

Head Office, Dhaka.

Dated, Dhaka.

13 DEC 2022



(MASUD ALTAF & CO.)

Chartered Accountants

Md. Abul Basher, FCA

Managing Partner

(M A FAZAL & CO.)

Chartered Accountants

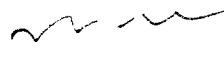
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Trading Corporation of Bangladesh (TCB)
TCB Bhaban, Kawran Bazaar, Dhaka-1215.

Statement of Comprehensive Income for the year ended 30th June, 2022.

Sl. #	Particulars	Notes	Amount (Tk.)	
			2021-2022	2020-2021
	Turnover :			
	Sale of Imported Merchandise	28.00	13,981,263,751	7,330,597,222
	Less : Cost of Purchase of Goods	29.00	22,300,552,243	11,134,840,672
A.	Gross Loss on Import Sales		<u>(8,319,288,492)</u>	<u>(3,804,243,450)</u>
B.	Add : Profit on Export	30.00	-	-
C.	Gross Operational Loss : (A+B)		<u>(8,319,288,492)</u>	<u>(3,804,243,450)</u>
D.	Less : Management Expenses :			
	Employee Costs	31.00	296,774,654	237,654,650
	Administrative Expenses	32.00	179,120,512	109,320,531
	Operational Expenses	33.00	276,615,755	53,323,836
			<u>752,510,921</u>	<u>400,299,017</u>
E.	Net Operational Loss : (C-D)		<u>(9,071,799,413)</u>	<u>(4,204,542,467)</u>
F.	Add : Other Income and Gains	34.00	496,192,657	359,538,004
G.	Loss before Taxation : (E+F)		<u>(8,575,606,756)</u>	<u>(3,845,004,463)</u>
H.	Less : Provision for Taxation		-	-
I.	Loss after Taxation (G-H)		<u>(8,575,606,756)</u>	<u>(3,845,004,463)</u>
J.	Add : Subsidy		-	818,470,500
K.	Balance brought forward from previous year		(3,233,385,113)	(208,491,150)
L.	Adjustment of previous year Income tax.		-	-
M.	Total : (J+K+L)		<u>(3,233,385,113)</u>	<u>609,979,350</u>
	Adjustment of Income tax provided for previous year		-	-
N.	Adjustment for prior year A/C	35.00	(3,233,385,113)	609,979,350
O.	Sub-Total		<u>1,687,663</u>	<u>1,640,000</u>
P.	Total : (I+O)		<u>(3,231,697,450)</u>	<u>611,619,350</u>
Q.	Less: Contribution to National Exchequer		<u>(11,807,304,206)</u>	<u>(3,233,385,113)</u>
R.	Total : (P-Q)		<u>(11,807,304,206)</u>	<u>(3,233,385,113)</u>
S.	Balance Carried Forward to Financial Position		<u>(11,807,304,206)</u>	<u>(3,233,385,113)</u>


Md. Anisur Rahman
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Trading Corporation of Bangladesh
Head Office, Dhaka.



(Kazi Golam Towsif)
Deputy Secretary
Chief Officer (Finance & Accounts)
Trading Corporation of Bangladesh

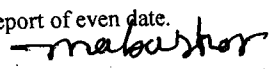
The accompanying notes form an integral part of this Income Statement as per our annexed report of even date.

Dated, Dhaka.

13 DEC 2022




MASUD ALTAF & CO.
Chartered Accountants


Md. Abul Basher, FCA
Managing Partner
M A FAZAL & CO.
Chartered Accountants

DVC: 2212130840 AS 363



Trading Corporation of Bangladesh (TCB)

TCB Bhaban, Kawran Bazar, Dhaka-1215.

Statement of Cash Flows for the year ended 30th June, 2022.

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
A.	Cash Flows from Operating Activities :		
	Net profit after tax for the year	(8,575,606,756)	(3,845,004,463)
	Depreciation	24,507,969	26,787,537
	Previous year adjustment	1,687,663	1,640,000
	Subsidy	-	818,470,500
	Provision for Income Tax	-	-
	Decrease/ Increase in Loan & Advances	480,650	845,615
	Decrease/ Increase in Temporary Advance	(31,140)	1,278,003
	Decrease/ Increase in Claim Receivable	-	-
	Decrease/ Increase in Account Receivable	158,280	150,720
	Decrease/ Increase in Stock in Trade	484,655,005	(70,811,185)
	Decrease/ Increase in Deposit & Advance	-	-
	Decrease/ Increase in Advance Income Tax	(43,784,156)	(7,503,097)
	Decrease/ Increase in Advance Rent	706,136	(1,156,500)
	Decrease/ Increase in TCB Depreciation Fund	15,045	(20,895,952)
	Decrease/ Increase in TCB Loan Fund	(10,618,404)	(7,131,621)
	Decrease/ Increase in TCB Pension & Gratuity Fund	(12,829,920)	130,870,271
	Decrease/ Increase in TCB Employee Benevolent Fund	(756,873)	(1,370,635)
	Decrease/ Increase in Deposit & Advance Payable	92,881,747	11,519,542
	Decrease/ Increase in Account Payable	109,147,264	66,310,479
	Decrease/ Increase in Staff Provident Fund	-	-
	Net Cash Flows From Operating Activities :	(7,929,387,490)	(2,896,000,786)
B.	Cash flows from Investing Activities :		
	Addition/Adjustment of Fixed Assets	(6,030,904)	(4,157,949)
	Net Cash Flows Used in Investing Activities	(6,030,904)	(4,157,949)
C.	Cash flows from Financing Activities :	8,586,519,991	3,114,971,024
	LTR with Bank	8,586,519,991	3,114,971,024
D.	Net Cash flows during the year : (A+B+C)	651,101,597	214,812,289
	Opening Cash & Cash Equivalents	1,413,595,865	1,198,783,576
	Closing Cash & Cash Equivalents	2,064,697,462	1,413,595,865


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Trading Corporation of Bangladesh

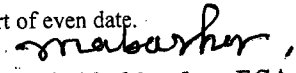
The accompanying notes form an integral part of this Cash Flows as per our annexed report of even date.

Dated, Dhaka.

13 DEC 2022




(MASUD ALTAF & CO.)
Chartered Accountants


Md. Abul Basher, FCA
Managing Partner
(M A FAZAL & CO.)
Chartered Accountants

DVC: 2212130810AS 303



Trading Corporation of Bangladesh (TCB)
TCB Bhaban, Kawran Bazaar, Dhaka-1215.

Notes to the Financial Statement for the year ended 30th June, 2022.

1.00 Legal Status and Activities of TCB :

Trading Corporation of Bangladesh was established in 1972 under President's order No. 68 of 1972.

Subject to the provisions of this order, the functions of the Corporation shall be :

- a) To carry on the business of imports and exports of goods, commodities, materials and merchandise from and to all countries in the world in accordance with the policy of the Government from time to time.
- aa) To build up and maintain sufficient buffer stock of essential commodities in accordance with the direction of the Government from time to time.
- b) To arrange for the sale and distribution of the goods, commodities, materials and merchandise imported [and procured locally] by it and to appoint dealers, agents, and other means for the purpose subject to Government directives from time to time in this regard, and
- c) To do all other acts and things connected with or ancillary to any of the matters referred to in clause [(a), (aa) and (b)]

1.02 Address :

The Registration office of the Organization is situated at TCB Bhaban, Kawranbazar, Dhaka-1215, Bangladesh.

2.00 Basis of Presentation of Financial Statements :

2.01 Basis of Measurement :

The financial statements have been prepared on the historical cost convention and therefore do not take into consideration the effect of inflation.

2.02 Going Concern :

The Organization has adequate resources to continue in operation for the foreseeable future. For the reasons the Directors continue to adopt going concern basis in preparing the accounts.

2.03 Components of the financial Statements :

According to the BAS-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components:

- i) Statement of Financial Position as at 30th June, 2022.
- ii) Statement of Comprehensive Income for the year ended 30th June, 2022.
- iii) Statement of Cash Flows for the year ended 30th June, 2022.
- iv) Accounting Policies and Explanatory Notes for the year ended 30th June, 2022.

2.04 Reporting year :

The financial year of the corporation covers its year from 1st July, 2021 to 30th June, 2022.

2.05 Reporting Currency :

The financial statements are prepared and presented in Bangladesh Currency (Tk.) which is Organization's functional currency.

3.00 Accounting Principles and Policies :

Specific accounting policies were selected and applied by the Organization's management for significant transaction and events that have a material effect within the framework of BAS-1 "Preparation of Financial Statements" and BAS-34 "Interim Financial Reporting" in preparation and presentation of the financial statements. The previous year's figures were presented in the financial statements in accordance with the same accounting principles.



3.01 Cash and Cash Equivalents :

For the purposes of the statements of financial position and the statements of cash flows, cash in hand at bank balances represent cash and cash equivalents considering the BAS-1 "Presentation of Financial Statements" and BAS-7 "Statement of Cash flows" which provide, that cash and cash equivalents are readily convertible to known amounts of cash and are subject to an in significant risks of changes in value and are not restricted as to use.

3.02 Trade Receivables :

Accounts receivable are created at original invoice amount less any provision for bad and doubtful debts. Provisions are made where there is evidence of a risk of nonpayment, taking into account ageing, previous experience and general economic conditions. Where accounts receivables are determined to be uncollectible it is written off, firstly against any provision available and then to the statement of comprehensive income. Subsequent recoveries of the amounts previously provided for are credited to the statement of comprehensive income.

3.03 Advance, Deposits and Prepayments :

Advances are initially measured at cost. After Initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads. Deposits are measured at payment value. Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to statement of comprehensive income.

3.04 Loans and Borrowings :

Principal amounts of the loans and borrowings are stated at their amortize amount. Borrowings repayable after twelve months from the date of statement of financial position are classified as noncurrent liabilities whereas the portion of borrowings repayable within twelve months form the date of statement of financial position, unpaid interest and other charges are classified as current liabilities.

3.05 Payables :

The corporation recognizes a financial liability when its contractual obligations arising from past events are certain and settlement of which is expected to result in an outflow from the entity of resources embodying economic benefits.

3.06 Revenue Recognition :

Revenue represents invoice value of sales. Revenue is recognized when sales are made. Invoices were made after satisfying the following conditions as prescribed by BAS-18 "Revenue Recognition".

- (i) the significant risks and rewards of ownership of the sales have been transferred to the buyer;
- (ii) the amount of revenue was measured reliably;
- (iii) it is probable that the economic benefits relating to the transactions will flow to the corporation;
- (iv) neither continuing managerial involvement nor effective control usually associated with ownership of the policy was retained by corporation; and
- (v) cost relating to the transaction was measured reliably.

3.07 Responsibility for Preparation and Presentation of Financial Statements :

The Board of Directors is responsible of the preparation and presentation of the financial statements as per requirements of Companies Act, 1994.



4.00 Fixed Assets : Tk. 266,184,671.00

Amount (Tk.)	
2021-2022	2020-2021

This represents the written down value of fixed assets as on 30.06.2022 and the made up as follows:

Balance as on 01-07-2021	751,664,830	747,506,811
Add : Addition during the year	6,030,904	4,157,949
Total Fixed Asset at Cost	757,695,734	751,664,760
Less : Adjustment during the year	-	-
Fixed Asset at Cost after Adjustment	757,695,734	751,664,830
Less : Accumulated depreciation	(491,511,063)	(467,003,096)
Balance as on 30.06.2022	266,184,671	284,661,734

5.00 Loan and Advances to Employees : Tk. 244,217.00

Details are as under:

Sl. #	Particulars	Notes	Amount (Tk.)	
			2021-2022	2020-2021
1	Advance against Salary and allowance		11,297	11,297
2	Advance against house building	5.01	77,480	111,980
3	Motor Cycle	5.02	40	64,940
4	Cycle Advance		360	360
5	Flood Advance		738	738
6	Welfare Advance	5.03	24	24
7	Car Advance	5.04	85,528	219,278
8	House repairing loan & advance	5.05	7,500	28,750
9	Computer Loan Advance	5.06	61,250	287,500
	Total		244,217	724,867

5.01 House Building Loan : Tk. 77,480.00

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
1	Mr. Shaik Hassan Ali	47,480	47,480
2	Mr. Md. Alamgir Hossan	-	-
3	Mr. Toufiqul Islam khan	-	16,500
4	Md. Kamal Hossan	30,000	48,000
	Total	77,480	111,980

5.02 Motor Cycle Loan : Tk. 40.00

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
1	Mr. Md. Ismail	-	3,653
2	Mr. Md. Shidul Islam	-	3,653
3	Mr. Md. Jamal Uddin	8	8,756
4	Mr. Md. Abdul Kuddos	8	8,756
5	Mr. Md. Serijul Islam	8	8,756
6	Mr. Md. Anisur Rahman	8	8,756
7	Mr. Md. Shafiqur Rahman	-	13,854
8	Mrs. Shanaj Begum	8	8,756
	Total	40	64,940



5.03 Welfare Loan : Tk. 24

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
1	Mr. Jamal Uddin	6	6
2	Mr. Md. Shafiqur Rahman	-	-
3	Mr. Md. Ismail	6	6
4	Mr Heralala Dabnath	6	6
5	Mr. Toufiqul Islam	-	-
6	Mr. Masba salehin	-	-
7	Md. Abdullah Al Mamun	6	6
	Total	24	24

5.04 Motor Car Loan : Tk. 85,528.00

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
1	Mr. Motiur Rahman Chawdury	38,328	38,328
2	Mr. Shaik Hassan Ali	7,200	7,200
3	Mr. Nasir Uddin	-	6,250
4	Mr. Md. Sajadur Alom	-	6,250
5	Mr. Touhidul Islam	-	6,250
6	Mr. Md. Rubel Sorkar	-	6,250
7	Mr. Md. Bellal Hossan	-	8,750
8	Mr. Md. Nazrul Islam Khan	5,000	15,000
9	Mr. S. M. A. Bari	-	15,000
10	Mr. Md. Seraj Meia	-	15,000
11	Mr. Md. Maskatul Alom	8,750	23,750
12	Mr. Protab Kumar	8,750	23,750
13	Mr. Shafiqul Islam	8,750	23,750
14	Mr. Md. Abdullah Al Mamun	8,750	23,750
	Total	85,528	219,278

5.05 House Repearing Loan : Tk. 7,500

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
1	Mr. Shaik Hassan Ali	7,500	7,500
4	Mr. Jamal Uddin	-	6,250
10	Mr. Moreum Akter	-	15,000
	Total	7,500	28,750



5.06 Computer Loan : Tk. 61,250.00

Sl. #	Particulars	Amount (Tk.)	
		2021-2022	2020-2021
1	Mr. Moreum Akter	-	6,250
2	Mr. S. M. A. Bari	-	6,250
3	Mr. Md. Anamul Haque	-	6,250
4	Mr. Md. Anisur Rahman	-	15,000
5	Mr. Md. Maskatul Alom	-	15,000
6	Mr. Protab Kumar	-	15,000
7	Mr. Md. Abdullah Al Mamun	-	15,000
8	Mr. Alamgir Hossan	-	15,000
9	Mr. Md. Sohel Rana	-	15,000
10	Mr. Md. Sojauddin Sorkar	8,750	30,000
11	Md. Nasir Uddin Talukdar	8,750	23,750
12	Mr. Md. Kobir Hossan	8,750	23,750
13	Mr. Md. Atair Rahman	8,750	23,750
14	Mr. Md. Masbah Salahin	8,750	30,000
15	Mr. Md. Toufiqul Islam	8,750	23,750
16	Begum Halima Khaton	8,750	23,750
	Total	61,250	287,500

6.00 Temporary Advances : Tk. 409,959.00

Details of the above balance is as under:

Advance against Foreign Tour
Advance against Local Travel
Advance against Office Expenses
Advance against Operational Expenses
Total

-	-
-	10,000
399,159	358,019
10,800	10,800
409,959	378,819

7.00 Claims Receivable : Tk. 30,600,181

Details of the above balance are as under:

Claims with Insurance Co.
Claims with Custom Authority
Claims Others
Total

	1,717,268	1,717,268
	28,710,802	28,710,802
7.01	172,111	172,111
	30,600,181	30,600,181

8.00 Accounts Receivable : Tk. 96,108,297.00

Details of the above balance are as under:

Trade Debtors
Sundry Receivable
Rent receivable
Grand Total : (A+B+C)

8.01	64,894,808	64,894,808
8.02	31,131,939	31,290,219
8.02	81,550	81,550
	96,108,297	96,266,577



8.01 Trade Debtors : Tk. 64,894,808.00

(A) Head Office, Dhaka.

Bangladesh Samabaya Marketing Society (1972-74)
Bangladesh Consumer Suppliers Corporation (Coscor)
Bangladesh Samabaya Shilpa Samity (1972-75)
Salim & Sons (1975)
Salma Traders (1974-75)
Sub-Total

M.S. 88/92
M.S. 7/92
M.S. 75/92
M.S. 59/78
M.S. 60/78

46,668,442	46,668,442
11,560,101	11,560,101
5,532,103	5,532,103
50,000	50,000
50,000	50,000
63,860,646	63,860,646

(B) Regional Office, Chittagong :

Court case no MS 1/90
Hardeo Glass Aluminium & Silicate Works Dhaka
M/s Karnaphuly Ray & Chemicals Ltd. Chittagong
Sub-Total

703,304	703,304
330,858	330,858
1,034,162	1,034,162
64,894,808	64,894,808

Total Trade Debtors : (A+B)

8.02 Sundry and Rent Receivable : Tk. 31,213,489.00

Office

Principal Office, Dhaka
Regional Office, Dhaka
Regional Office, Chittagong
Regional Office, Khulna
Regional Office, Rajshahi
Regional Office, Rangpur
Regional Office, Barisal.
Regional Office, Sylhet
Camp Office, Mymensing
Camp Office, Tangail
Rent receivable, Principal Office
Total

8.02.01

2,654,342	2,654,342
26,740,870	26,740,870
-	-
-	-
1,736,727	1,895,007
-	-
-	-
-	-
-	-
-	-
81,550	81,550
31,213,489	31,371,769

9.00 Stock in Trade : Tk. 526,263,770.00

This represents the value of stock in trade as on 30 June 2022. Details as under:

Name of Commodities

Sugar
Red Lentil
Soyabean Oil
Chick Pea
Dates
Palm olin
Total

334,327,730	243,633,782
146,528,590	153,936,685
45,407,450	613,348,308
-	-
-	-
-	-
526,263,770	1,010,918,775



10.00 Deposits and Advance : Tk. 729,850.00

Details are as under:

Custom Authority
Port Authority
EM-Railway Authority
Deposit with Telephone Dep't.
Other Deposits
Total

38,000	38,000
5,000	5,000
86,850	86,850
500,000	500,000
100,000	100,000
729,850	729,850

11.00 Advance Income Tax : Tk. 214,960,817.00

Advance Income Tax
Employee Income Tax
I. T. Deduction at source
Total

48,680,942	28,680,942
-	-
166,279,875	142,495,719
214,960,817	171,176,661

Year wise Advance Income Tax paid as under :

Prior to year 1999-2000	25,881,091	25,881,091
For the year 2000-2001	7,225,339	7,225,339
2001-2002	23,108,658	23,108,658
2002-2003	10,253,637	10,253,637
2003-2004	11,454,550	11,454,550
2004-2005	8,234,363	8,234,363
2005-2006	7,737,444	7,737,444
2006-2007	6,976,694	6,976,694
2007-2008	10,497,922	10,497,922
2008-2009	12,354,215	12,354,215
2009-2010	21,500,785	21,500,785
2010-2011	200,000	200,000
2011-2012	6,256,183	6,256,183
2012-2013	(2,269,688)	(2,269,688)
2013-2014	18,644,841	18,644,841
2014-2015	(17,296,673)	(17,296,673)
2015-2016	(1,881,657)	(1,881,657)
2016-2017	(3,021,476)	(3,021,476)
2017-2018	1,937,286	1,937,286
2018-2019	(14,154,235)	(14,154,235)
2019-2020	30,034,285	30,034,285
2020-2021	7,503,097	7,503,097
2021-2022	43,784,156	-
	214,960,817	171,176,661



12.00 Advance Rent : Tk. 4,384,854.00

Office / Branchwise breakup of the above balance are as under :

Principal Office, Dhaka
Regional Office, Dhaka
Regional Office, Chittagong
Regional Office, Khulna
Regional Office, Rajshahi
Regional Office, Barisal
Regional Office, Rangpur
Regional Office, Moulvibazar
Branch Office, Mymensing
Camp office, Cumilla
Camp office, Madaripur
Camp Office, Jhenaidah
Camp Office, Bogura
Total

-	-
1,276,214	1,932,714
-	-
-	(158,364)
-	200,000
107,500	610,000
960,000	1,000,000
-	-
122,640	122,640
812,500	-
-	-
1,106,000	1,384,000
-	-
4,384,854	5,090,990

13.00 TCB Depreciation Fund : Tk. 411,973,448.00

Office Building & Constr.
Residential Buil. & Const.
Godown & Construction
Furniture & Fixture
Office Equipment
Electrical Equipment
Motor Vehicles
Bi-Cycle & Motor Cycle
Carpet & Curtains
Library Books
Computer Machine
Generator Purchase
Office Renovation
Other Equipment
Godwon Equipment
Total

271,882,569	271,897,614
100,000	100,000
48,200,000	48,200,000
12,100,000	12,100,000
13,400,000	13,400,000
2,300,000	16,900,000
16,900,000	30,997,697
30,997,697	-
-	-
-	-
-	4,400,000
4,400,000	8,893,182
8,893,182	1,700,000
1,700,000	1,100,000
1,100,000	2,300,000
411,973,448	411,988,493

14.00 TCB Loan Fund : Tk. 186,302,996.00

House Building Adv.
Motor Cycle Loan
Welfare Loan
Motor Car Loan
House Repairing Loan
Computer Loan
Total

120,821,532	110,203,128
5,000,000	5,000,000
25,481,464	25,481,464
15,000,000	15,000,000
20,000,000	20,000,000
-	-
186,302,996	175,684,592

15.00 TCB Pension & Gratuity Fund : Tk. 299,511,818.00

Pension & Retirement Benefit
Total

299,511,818	286,681,898
299,511,818	286,681,898



16.00 TCB Employee Benevolent Fund : Tk. 23,780,669.00

Employee Benevolent Fund
Total

23,780,669	23,023,796
23,780,669	23,023,796

17.00 Cash and Cash Equivalents : Tk. 2,064,697,462.00

Cash in Hand (Note-17.01)
Cash at Bank (Note- 17.02)
Total

47,845	60,928
2,064,649,617	1,413,534,939
2,064,697,462	1,413,595,867

17.01 Cash in Hand : Tk 47,845.00

This consists of :-

Principal Office, Dhaka	44,939	60,737
Regional Office, Dhaka	-	-
Regional Office, Chittagong	2,773	58
Regional Office, Khulna	133	133
Regional Office, Rajshahi	-	-
Regional Office, Barisal	-	-
Regional Office, Rangpur	-	-
Regional Office, Moulavibazar	-	-
Regional Office, Maymensing	-	-
Camp Office, Cumilla	-	-
Camp Office, Madaripur	-	-
Camp Office, Jhenaidah	-	-
Camp Office, Bogura	-	-
Total	47,845	60,928

17.02 Cash at Bank : Tk. 2,064,649,617.00

This consists of the following:

17.01 (i) FDR at Principal Office, Dhaka
17.01 (ii) STD & CA Bank Balances at Principal & RO
Total

1,306,839,595	831,326,546.79
757,810,022	367,395,631.82
2,064,649,617	1,198,722,179

17.01 (i) FDR at Principal Office, Dhaka : Tk. 1,306,839,595.00

Bank-wise FDR position is noted below:

FDR Issuing Bank

AB Bank Ltd
Basic Bank Ltd
Bangladesh Krishi Bank
Souh Bangla Ag Bank
Bengal Com. Bank
Rupali Bank Ltd
Sonal Bank Ltd
First Security Islami Bank Ltd
Janata Bank Ltd
Meghna Bank Ltd
NRB Global Bank Ltd
Total

107,365,391	103,937,500.00
73,574,069	124,166,944.00
153,750,912	147,376,582.00
43,000,000	-
38,283,953	-
329,050,790	76,812,273.00
133,858,350	162,052,514.00
124,105,704	116,543,829.00
56,867,927	200,000,000.00
53,102,394	40,000,000.00
193,880,105	270,254,590.00
1,306,839,595	1,241,144,232



17.01 (0) STD & CA Bank Balances at Principal & RO : Tk 757,810,022.00

Name of the Office	Current A/C	STD A/C	Total
Principal Office, Dhaka	42,868	392,964,425	393,007,293
Regional Office, Dhaka	527,378	24,064,000	24,591,378
Regional Office, Chittagong	5,356,867	3,358,152	8,715,019
Regional Office, Khulna	1,546,311	1,496,866	3,043,177
Regional Office, Rajshahi	2,131,705	9,040,790	11,172,495
Regional Office, Rangpur	10,954,510	3,791,850	14,746,360
Regional Office, Barisal	1,971,683	29,480,537	31,452,220
Regional Office, Moulavibazar	3,736,864	34,678,804	38,415,668
Regional Office, Maymensing	8,197,887	3,367,664	11,565,551
Camp office, Comilla	4,493,651	5,469,741	9,963,392
Camp office, Madaripur	720,882	46,632,639	47,353,521
Camp office, Jhenaidah	3,664,509	63,746,626	67,411,135
Camp office, Bogra	200,357	-96,172,456	96,372,813
Total	43,545,472	714,264,550	757,810,022

18.00 Deposits and Advances Payable : Tk. 344,652,951.00

Security Deposits & Earnest Money	18.01	334,989,825	250,612,130
Customers Advance		9,663,126	(31,863)
Advance against Rent		-	1,190,937
Sundry Deposits Payable		-	-
Total		344,652,951	251,771,204

19.00 Accounts Payable : Tk. 233,586,624.00

Payable To Employees	-	-
Payable To Administrative Expenses	-	-
Payable To Consignment Expenses	-	-
Payable For Assets Purchases	-	-
Payable For Operating Expenses	(959,822)	(959,822)
Bonus Payable	-	-
Revenue Stamp	800	800
Liabilities For Professional Fees	-	-
Tax With Holding	-	-
Corporate Tax Payable	-	-
Group Insurance Payable	-	-
Union Subscription Payable	5,875	5,875
Tcb Office Welfare Association	2,575	2,575
Payable To Custom Authority (Sugar)	-	-
Ltr Interest Payable	197,383,427	115,103,820
Other Deduction Payable	37,153,769	10,286,112
Total	233,586,624	124,439,360

20.00 Staff Provident Fund : Tk. 1,704.00

P.F Contribution (Employees)	(10,840)	(10,840)
Staff Retirement Gratuity	-	0
P.F Contribution Tcb	2,897	2,897
P.F Loan Realization	9,647	9,647
Staff Benevolent Fund	-	-
Staff Welfare Fund	-	-
Total	1,704	1,704



21.00 ETR with Bank : Tk. 14,776,404,962.00

Sonali Bank, Motijheel
Trust Bank Ltd.
Papali Bank, B.B. Avn.
Total

10,265,926,136	6,189,884,971
3,994,291,566	-
516,187,260	-
14,776,404,962	6,189,884,971

22.00 Authorised Capital : Tk. 10,000,000,000.00

The level of Authorized Capital is Tk. 1,000 crores is as set under clause 5(1) of Presidents' Order No. 68 of 1972 (Amended upto 2015)

23.00 Capital Fund : Tk. 50,000,000.00

This amount denoted share capital of TCB and comprises excess of assets over liabilities taken over by TCB on its creation in 1972 and subsequent transfers from profits from time to time to augment its equity structure.

24.00 Specific Reserve (Building Fund) : Tk. 275,573,467.00

This fund has been created by TCB from profits (after payment (I. T.) over a number of past years on lumpsum basis. Year wise position is given below:

Year	Amount (Tk.)
1974-75	10,000,000
1975-76	30,000,000
1976-77	47,500,000
1978-79	25,000,000
1979-80	48,073,467
1980-81	15,000,000
1983-84	10,000,000
1984-85	5,000,000
1986-87	20,000,000
1987-88	20,000,000
1988-89	25,000,000
1993-94	20,000,000
Total	275,573,467

25.00 General Reserve : Tk. 154,904,981.00

This reserve fund has been created from annual profit (after I. T.) on lumpsum basis. Year wise position is given below :

Year	Amount (Tk.)
1971-72	500,000
1972-73	10,000,000
1973-74	37,702,649
1975-76	20,000,000
1976-77	15,000,000
1978-79	10,000,000
1979-80	10,000,000
1980-81	5,000,000
1981-82	(6,000,000)
1983-84	15,000,000
1984-85	5,000,000
1985-86	4,000,000
1986-87	10,000,000
1987-88	10,000,000
1988-89	10,000,000
1990-91	(21,297,668)
1993-94	20,000,000
Total	154,904,981



26.00 Retained Earnings : Tk. (11,807,304,206.00)

The above balances has arrived as follows :

Balances as per last accounts	(3,233,385,113)	(208,491,150)
Adjustment of previous year Income Tax.	-	-
	<u>(3,233,385,113)</u>	<u>(208,491,150)</u>
Adjustment of Income Tax provided for previous year	-	-
	(3,233,385,113)	(208,491,150)
Previous years adjustment	1,687,663	1,640,000
	<u>(3,231,697,450)</u>	<u>(206,851,150)</u>
Loss after taxation	-8,575,606,756	-3,845,004,463
	<u>(11,807,304,206)</u>	<u>(4,051,855,613)</u>
Add : Subsidy	-	818,470,500
Less : Contribution to National Exchequer	-	-
Balance Credit forward to Financial Position	<u>(11,807,304,206)</u>	<u>(3,233,385,113)</u>
Total	<u>(11,807,304,206)</u>	<u>(3,233,385,113)</u>

Retained Earnings of Trading Corporation of Bangladesh (TCB)

General Idea of Retained Earnings :

The retained earnings of the corporation are the accumulated net income that is retained by the corporation at a particular period of time, such as at the end of the reporting year. At the end of that year the net income (or net loss) at that point is transferred from the Income Statement to the retained earnings account. If the balance of the retained earnings account is negative it may be called accumulated losses, retained losses or accumulated deficit, or similar terminology.

Due to the nature of double-entry accrual accounting, retained earnings do not represent surplus cash available to a company, Rather, they represent how the company has managed its profits (i.e. whether it has distributed them as dividends or reinvested them in the business). When reinvested, those retained earnings are reflected as increases to assets (which could include cash) or reductions to liabilities on the balance sheet.

In TCB account, the retained earnings at the end of one accounting period is the opening retained earnings in the next year, to which is added the net profit or net loss for that period then transfer to the Capital Reserve and General Reserve (if any) then add the Government Subsidy to the net retained earnings to build up the current position.

TCB Balance Sheet represents the accumulated balance of Retained Earnings against the balance of Current Assets in the form of Cash and Cash equivalent i.e. Fixed Deposits.

TCB does not get any revenue budget from Government to meet its capital and revenue expenditures. Usually TCB pays for all kinds of expenditure from Rental Income and Interest Income from bank deposits. Due to repeated losses in the last few years they are not capable of meeting any foreseeable expenditure.

27.00 Current Account with Government : Tk. 98,332,527

4601-1972 Grant	82,695,080	82,695,080
Counterpart fund Payable	15,637,447	15,637,447
Total	<u>98,332,527</u>	<u>98,332,527</u>

27.01 1972 Grant : Tk. 82,695,080

This balance was accumulated by selling Japanese gift received in 1972 and is being brought forward in accounts since without any movement/adjustment.



27.00 Counterpart Fund : Tk. 15,637,447

This represents value of various goods received by Government of Bangladesh under grants and aids from different sources and handed over to TCB for sale.

28.00 Sales of Merchandise : Tk. 13,981,263,751.00

Break up of the above amount is as follows:

Particulars

Whole Sale

Sale to Govt. Agencies

Retail Sale

Total Sale

13,981,263,751	7,330,102,502
-	-
-	494,720
13,981,263,751	7,330,597,222
-	818,470,500

Subsidy from GOB for Sale of Goods in Reduce Price

29.00 Cost of Purchase of Goods : Tk. 22,300,552,243.00

Break up of the above amount is as follows:

A Opening Stock at 1st July 2021

1,010,918,775

940,107,590

B Add : Consignment Expenses Incurred for Import of Goods during the year.

Import License fee
L/C Charges
Marine Insurance
Local Agent Commission
Commodities Purchase (BE)
Interest on BE
Bank Charges
Custom duty
Sales of tax (VAT)
Port charges
Development Charge
Stevedoring Charges
Survey and sampling charges
C&F Charges
Transportation from Mother Vessel
Bagging and re-bagging at jetty
Transportation to godown
Weightment Charge
Labor charges at godown
Interest on LTR
Value added tax (VAT)
Refinery Cost
Miscellaneous Cost
Total

281,866	173,815
34,379,939	21,005,543
7,849,324	8,357,086
-	-
20,926,362,265	10,656,577,698
-	-
-	-
54,697,178	38,567,837
-	-
24,122,147	11,784,611
-	-
6,541,485	7,800,000
37,299,004	25,260,972
1,933,781	2,819,845
-	-
-	-
115,018,800	129,011,370
-	(2,538,471)
57,919	300,000
607,020,014	304,521,176
-	-
-	-
333,516	2,010,376
21,815,897,238	11,205,651,858



C	Goods Available For Sales (A+B)
D	Less : Closing Stock
E	Cost of Goods Sold (C-D)
	Claims Realization
	Forfeiture of Guarantees
	Total
F	Net Cost of Purchase of Goods

22,826,816,013	12,145,759,448
526,263,770	1,010,918,775
22,300,552,243	11,134,840,673
-	-
-	-
22,300,552,243	11,134,840,673

30.00 Profit on Export : Tk. Nil.

The above amount has been arrived as under:

Export Commission Earnings
Commission from Export
Export Sales
Total
Less : Export Expenses
Washing Allowances
Total
Grand Total : (A-B)

-	-
-	-
-	-
-	-
-	-
-	-

31.00 Employees Cost : Tk. 296,774,654.00

The made up as follows:

Basic Salary
Allowances & Benefits
Other Benefits
Total

35,938,044	37,619,197
31,415,432	28,078,259
229,421,178	171,864,594
296,774,654	237,562,050

A. Basic Salary : Tk 35,938,044.00

Basic Salary - Officers
Basic Salary - Staff
Total

20,270,580	20,731,425
15,667,464	16,887,772
35,938,044	37,619,197

B. Allowances & Benefits : Tk. 31,415,432.00

House Rent Allowances
House Rent Expenses
Medical Allowance
Conveyance Allowance
Entertainment Allowance
Dearness Allowance
Special Pay/Adhoc
Washing Charges
Incentive Allowance
Festival Bonus
Rest and Recreation Allowance
Tiffin Allowance
Charge Other Allowances
Deputation Allowance
Education Allowance
Mobile Allowance
New Year Allowance
Vehicle Maintnace Allowance
Telephone Allowance
Total

16,775,929	16,235,293
-	-
1,919,605	1,979,050
194,047	189,363
14,616	14,616
-	-
-	-
34,013	37,239
-	-
8,168,416	5,581,940
305,295	64,177
146,157	133,792
186,911	159,080
-	-
468,172	522,712
213,800	221,300
551,463	539,548
2,375,000	2,350,000
62,008	50,140
31,415,432	28,078,259



Benefits : Tk. 229,421,178.00

Employees Income Tax
Group Insurance Premium
Welfare Expenses
Education Allowance
Uniform & Liveries
Medical Expenses
Over time
Pension & Retirement Benefit
Gratuity
Encasement of Earned Leave
Daily Basis Allowance
TCB's Contribution to P.F.
Honorarium
G.H Retirement benefits
Miscellaneous
Total

-	-
77,999	81,171
-	-
-	-
193,300	66,350
-	-
284,680	249,937
196,787,351	147,845,996
-	-
2,226,593	1,007,640
22,963,659	18,729,520
-	-
6,887,596	3,976,580
-	-
-	-
229,421,178	171,957,194
296,774,654	237,654,650

Total Salaries & Allowance : (A+B+C)

32.00 Administrative Expenses : Tk. 179,210,512.00

The made up as follows;

A. Printing & Stationery : Tk. 2,284,211.00

Printing & Supply
Office Stationery
Total

1,230,757	699,514
1,053,454	1,639,039
2,284,211	2,338,553

B. Communication : Tk. 775,023.00

Telephone and Trunk (Office)
Telephone and Trunk (Residence)
Postage and Telegram
Cable, Telex and Fax
Courier Service
Air Freight
Total

141,556	168,504
-	3,900
216,485	26,193
375,006	507,851
41,976	32,198
-	-
775,023	738,646

C. Transport Maintenance : Tk 6,720,791.00

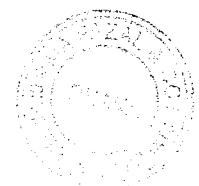
Petrol, Oil & Lubricant
Vehicle Maintenance & Repairs
Vehicle Tax & Insurance
Staff Bus Fare
Total

2,946,280	2,222,960
883,719	1,922,476
931,590	1,143,794
1,958,202	1,898,499
6,719,791	7,187,729

D. Rent, Rates & Taxes : Tk. 103,142,277.00

Rent (Office)
Rent (Residence)
Rent (Rest house)
Rates & Corporate Taxes
Municipal Tax
Land Development Tax
Total

447,293	272,604
-	-
-	-
94,769,960	45,916,790
406,280	6,867,361
7,518,744	300,600
103,142,277	53,357,355



F. Travel Expenses : Tk. 2,590,566.00
 Travel
 Local Conveyance
 Total

1,164,934	923,047
985,738	665,826
440,894	394,284
2,591,566	1,983,157

F. Maintenance & Repairs : Tk. 12,823,710.00
 Building Maintenance
 Furniture & Fixture Maintenance
 Equipment Maintenance
 Computer Maintenance
 Sundry Maintenance & Repairs
 Total

12,282,846	3,344,856
107,933	127,721
208,062	200,496
224,869	353,119
-	5,842
12,823,710	4,032,034

G. Gas, Electricity & Water : Tk. 1,842,840.00
 Gas
 Electricity
 Water & Sewerage
 Generator Fuel
 Total

-	-
1,255,554	2,462,815
497,286	538,940
-	42,194
1,752,840	3,043,949

H. Training Expenses : Tk. 2,081,323.00
 Training Allowances
 Honorarium to Lecturers
 Training Materials
 Total

2,081,323	1,780,084
-	-
-	-
2,081,323	1,780,084

I. Professional Charges : Tk. 350,984.00

Audit Fees
 Legal Fees & Charges
 Tax Advisors
 Total

90,100	73,485
260,884	557,367
-	15,093
350,984	645,945

J. Other Expenses : Tk. 22,090,818.00

Advertisement & Publicity
 Subscription & donation
 News papers & periodicals
 Office entertainment
 Sale of wastages
 Government Levy and charges
 Stamp Duty
 Bank Charges
 Rest house expenses
 General Expenses
 Sports & Culture
 Business Development Ex.
 Research/Innovation
 ICT Expense
 Prize/Incentive (NIS & Others)
 Miscellaneous
 Total

6,444,383	2,903,733
10,000	10,310
261,421	118,710
1,541,823	634,072
-	82,275
5,118,862	2,251,613
-	4,172
260,968	744,127
29,539	-
-	3,053
6,555,874	269,862
75,000	-
417,858	97,938
-	-
210,590	224,260
1,164,500	81,417
22,090,818	7,425,542



Depreciation : Tk. 24,507,969.00

Depreciation on Fixed Assets
Total

Grand Total : (A to K)

33.00 Operational Expenses : Tk. 276,615,755.00

The above amount is made up as follows:

Godown Rent
Godown Maintenance
Godown Insurance
Bagging & Re-bagging
Weightment Charges
Labor Charges
Carrying & Transportation
Retail Sales expenses
Total

24,507,969	26,787,537
24,507,969	26,787,537
179,120,512	109,320,531

34.00 Other Income & Gains : Tk. 496,282,657.00

The above amount is made up as follows:

Sale of tender/enlistment form
Rental income
Interest on Bank deposits
Forfeiture of Bank guarantee
Auditorium Rent
Sale of Damage Stock
Agency Commission
Dealership License Fee
Dealer Application Fee
Dispatch Money earned
Dealership renewal fee
Claim Pref. on Custom
Interest on Loans & Advance
Commission earned on Sugar
Commission earned - Soyabean Oil
Commission on Salt
Claim realization
Water and Sewerage Charge
Staff Transport
Electricity
Misc. income
Total

16,066,397	13,922,618
688,783	2,291,116
-	-
-	-
-	-
74,817,928	31,739,126
2,920,038	5,353,627
182,122,609	16,549
276,615,755	53,323,036

2,956,900	1,097,200
173,702,055	179,724,012
164,197,249	154,093,926
94,883,292	5,610,000
147,678	87,413
9,548	77,572
-	-
7,891,000	4,790,000
28,109,478	4,864,945
-	-
20,388,380	4,799,330
-	-
369,139	316,874
-	-
-	-
-	-
331,529	516,273
122,477	138,281
341,359	136,864
2,742,573	3,285,313
496,192,657	359,538,004



MASUD ALTAF & CO.
Chartered Accountants
Previous year's Adjustments : Tk. (1,687,663.00)

Region wise breakup of the above balance is as under:

Principal Office, Dhaka
Regional Office Dhaka
Regional Office, Chittagong
Regional Office, Khulna
Regional Office, Rajshahi
Regional Office, Rangpur
Regional Office, Barisal
Regional Office, Moulvibazar
Branch Office, Mymensing
Camp Office, Cumilla
Camp Office, Madaripur
Camp Office, Jhenaidah
Camp Office, Bogura
Total

37,279	-
(222,798)	(1,500,000)
(1,231,875)	-
(268,317)	-
-	-
591	-
3,400	(140,000)
-	-
-	-
-	-
(21,000)	-
-	-
15,057	-
(1,687,663)	(1,640,000)

