

### XYZ Ltd. Trial Balance

1	2	3	4	5	6	7	Reference to W/P
Code	Category	FS/PnL head	Balance-Dec13	Debit	Credit	Balance-Dec14	
L001	Land	Fixed Assets	1,172,024,058			1,475,533,898	F
	<b>Balance at 1 January 2014</b>	Fixed Assets		427,942,340			
L002	<b>Additions</b>	Fixed Assets					
L002-a	Uttara	Fixed Assets		45,000,000			
L002-b	Nodda	Fixed Assets		45,000,000			
L002-c	Kochukhet	Fixed Assets		45,000,000			
L002-d	Silpo Onchol	Fixed Assets		45,000,000			
L002-e	Purbachol	Fixed Assets		45,000,000			
		Fixed Assets					
L002-f	Probasi polli	Fixed Assets		19,582,825			
L002-g	Trust union	Fixed Assets		19,582,825			
L002-h	300 feet	Fixed Assets		19,582,825			
L002-i	khilkhet	Fixed Assets		19,582,825			
L003	<b>Transfer</b>	Fixed Assets					
L003-a	Hajaribag Area	Fixed Assets		89,270			
L003-b	Chok bazar	Fixed Assets		89,270			
L003-c	Disposals	Fixed Assets					
L004	<b>Revaluation</b>	Fixed Assets		744,081,718			
B001	<b>Building</b>	Fixed Assets	394,622,449			503,628,182	F
	<b>Balance at 1 January 2014</b>	Fixed Assets		381,258,422			
B002	<b>Additions</b>	Fixed Assets					
B002-a	Head office	Fixed Assets		34,112,259			
B002-b	Central office	Fixed Assets		34,112,259			
B002-c	Factory Building	Fixed Assets		34,112,259			
B003	<b>Transfer from under construction</b>						
B003-a	Head office			11,445,516			
B003-b	Central office			11,445,516			
B003-c	Factory Building			11,445,516			
B003-d	Factory Building			11,445,516			
B004	<b>Revaluation</b>			38,483,654			

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<b>B005</b>	<b>Accumulated depreciation</b>						
	<b>Balance at 1 January 2014</b>				(22,233,354)		
B005-a	Depreciation				(11,177,401)		
B005-b	Additions				(26,973,615)		
<b>B006</b>	<b>Accumulated depreciation- Revaluation</b>						
	<b>Balance at 1 January 2014</b>				(2,886,273)		
	Depreciation				(962,092)		
<b>P001</b>	<b>Plant &amp; Machinery</b>	Fixed Assets	<b>947,639,598</b>			<b>1,051,899,602</b>	F
	<b>Balance at 1 January 2014</b>			1,265,999,627			
<b>P002</b>	<b>Additions</b>						
P002-a	Chemical Machine-1	Fixed Assets		4,088,089			
P002-b	Chemical Machine-2	Fixed Assets		4,088,089			
P002-c	Chemical Machine-3	Fixed Assets		4,088,089			
P002-d	Chemical Machine-4	Fixed Assets		4,088,089			
P002-e	Chemical Machine-5	Fixed Assets		4,088,089			
<b>P003</b>	<b>Transfer</b>						
P003-a	Boiler-1	Fixed Assets		59,752,247			
P003-b	Boiler-2	Fixed Assets		59,752,247			
P003-c	Boiler-3	Fixed Assets		59,752,247			
P003-d	Boiler-4	Fixed Assets		59,752,247			
<b>P004</b>	<b>Disposals</b>						
P004-a	Scrap-1	Fixed Assets			(172,533)		
P004-b	Scrap-2	Fixed Assets			(172,533)		
P004-c	Scrap-3	Fixed Assets			(172,533)		
<b>P005</b>	<b>Revaluation</b>						
	Opening			56,379,485			
P005-a	Disposals			-	(3,840)		
<b>P006</b>	<b>Accumulated depreciation- Cost</b>						
P006-a	<b>Balance at 1 January 2014</b>			-	(349,077,655)		
P006-b	Depreciation			-	(147,112,214)		

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			<b>Balance-Dec13</b>	<b>Debit</b>	<b>Credit</b>	<b>Balance-Dec14</b>	
P006-c	Additions			-			
P006-d	Disposals			322,040			
<b>P007</b>	<b>Accumulated depreciation- Revaluation</b>						
	<b>Balance at 1 January 2014</b>				(25,661,859)		
P007-a	Depreciation				(7,879,027)		
P007-b	Transfer			-			
P007-c	Disposals			1,213			
<b>F001</b>	<b>Furniture and fixture</b>	Fixed Assets	<b>78,452,633</b>			<b>87,366,031</b>	F
	<b>Balance at 1 January 2014</b>			108,354,568			
<b>F002</b>	<b>Additions</b>						
F002-a	Chair	Fixed Assets		5,378,709			
F002-b	Table	Fixed Assets		5,378,709			
F002-c	Locker	Fixed Assets		5,378,709			
F002-d	New fixture-1	Fixed Assets		5,378,709			
F002-e	New fixture-2	Fixed Assets		5,378,709			
<b>F003</b>	<b>Transfer</b>						
F003-a	Chair	Fixed Assets		137,250			
F003-b	Table	Fixed Assets		137,250			
<b>F004</b>	<b>Disposals</b>			-			
<b>F005</b>	<b>Revaluation</b>			3,814,918			
<b>F006</b>	<b>Accumulated depreciation- Cost</b>				(49,189,832)		
<b>F007</b>	<b>Accumulated depreciation- Revaluation</b>				(2,781,668)		
<b>E001</b>	<b>Electrical and other appliances</b>	Fixed Assets	<b>64,506,044</b>			<b>93,543,756</b>	F
	<b>Balance at 1 January 2014</b>			87,670,654			
<b>E002</b>	<b>Additions</b>						
E002-a	Air-condition	Fixed Assets		10,053,390			
E002-b	Projector	Fixed Assets		10,053,390			
E002-c	Tv	Fixed Assets		10,053,390			
E002-d	Fridge	Fixed Assets		10,053,390			

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Code	Category	FS/PnL head	Balance-Dec13	Debit	Credit	Balance-Dec14	
E002-e	Air purifier	Fixed Assets		10,053,390			
<b>E003</b>	<b>Transfer</b>			175,000			
<b>E004</b>	<b>Disposals</b>				(106,963)		
<b>E005</b>	<b>Revaluation</b>						
	Balance at 1 January 2014			3,738,736			
	Disposals				(45,053)		
<b>E006</b>	<b>Accumulated depreciation- Cost</b>				(45,427,094)		
<b>E007</b>	<b>Accumulated depreciation- Revaluation</b>				(2,728,474)		
<b>OM001</b>	<b>Office machinery</b>	Fixed Assets	<b>28,517,751</b>			<b>20,240,403</b>	F
	<b>Balance at 1 January 2014</b>			40,926,652			
<b>OM002</b>	<b>Additions</b>						
OM002-a	Machine-1	Fixed Assets		1,734,676			
OM002-b	Machine-2	Fixed Assets		1,734,676			
OM002-c	Machine-3	Fixed Assets		1,734,676			
OM002-d	Machine-4	Fixed Assets		1,734,676			
OM002-e	Machine-5	Fixed Assets		1,734,676			
<b>OM003</b>	<b>Disposals</b>				(238,750)		
<b>OM004</b>	<b>Revaluation</b>			2,227,188			
<b>OM005</b>	<b>Accumulated depreciation- Cost</b>				(29,710,565)		
<b>OM006</b>	<b>Accumulated depreciation- Revaluation</b>				(1,637,504)		
<b>V001</b>	<b>Vehicles</b>	Fixed Assets	<b>113,469,983</b>			<b>165,660,369</b>	F
	<b>Balance at 1 January 2014</b>			202,024,543			
<b>V002</b>	<b>Additions</b>						
V002-a	Toyota	Fixed Assets		22,540,805			
V002-b	Volvo	Fixed Assets		22,540,805			
V002-c	Nissan	Fixed Assets		22,540,805			
V002-d	Honda	Fixed Assets		22,540,805			
V002-e	Maruti	Fixed Assets		22,540,805			
<b>V003</b>	<b>Disposals</b>				(2,848,925)		

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Code	Category	FS/PnL head	Balance-Dec13	Debit	Credit	Balance-Dec14	
V004	Revaluation			42,665,921			
V005	Leased Assets						
	<b>Balance at 1 January 2014</b>			15,622,493			
	Disposals				(4,979,500)		
V006	Accumulated depreciation- Cost				(156,099,896)		
V007	Accumulated depreciation- Revaluation				(34,132,296)		
V008	Accumulated depreciation- Leased assets				(9,295,994)		
W001	WIP	Fixed Assets	<b>585,256,770</b>			<b>401,274,471</b>	F
	<b>Balance at 1 January 2014</b>			585,256,770			
W002	Additions						
W002-a	Building-1	Fixed Assets		20,287,358			
W002-b	Machinery	Fixed Assets		20,287,358			
W002-c	Building-2	Fixed Assets		20,287,358			
W002-d	Building-3	Fixed Assets		20,287,358			
W002-e	Building-4	Fixed Assets		20,287,358			
W003	Transfer						
W003-a	Building-1	Fixed Assets			(57,083,818)		
W003-b	Machinery	Fixed Assets			(57,083,818)		
W003-c	Building-2	Fixed Assets			(57,083,818)		
W003-d	Building-3	Fixed Assets			(57,083,818)		
W003-e	Building-4	Fixed Assets			(57,083,818)		
I001	Investment	Fixed Assets	<b>1,846,292,287</b>			<b>1,799,058,949</b>	H
I001-1	Investment in subsidiaries						
I001-1-a	Flyban Insecticides Limited	Investment		2,550,000			H
I001-1-b	XYZ Formulations Limited	Investment		66,872,823			H
I001-1-c	XYZ Salt Limited	Investment		155,000,000			H
I001-1-d	XYZ Foods Limited	Investment		38,000,000			H
I001-1-e	XYZ Pure Flour Limited	Investment		38,000,000			H

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Code	Category	FS/PnL head	Balance-Dec13	Debit	Credit	Balance-Dec14	
I001-1-f	Apex Leathercraft Limited	Investment		-			H
I001-1-g	XYZ Agrochemicals Limited	Investment		18,000			H
I001-1-h	Creative Communication Limited	Investment		600,000			H
I001-1-i	XYZ Motors Limited	Investment		665,000			H
I001-1-j	Premiaflex Plastics Limited	Investment		229,945,000			H
I001-1-k	XYZ Logistics Limited	Investment		273,600,000			H
I001-1-l	XYZ Healthcare Limited	Investment		464,690,000			H
I001-1-m	XYZ Edible Oils Limited	Investment		8,500,000			H
I001-1-n	XYZ Chemicals Limited	Investment		60			H
<b>I001-2</b>	<b>Investment in Associates and Joint Ventures</b>						H
I001-2-a	Asian Consumer Care (Pvt.) Limited	Investment		115,205,895			H
I001-2-b	XYZ Godrej Agrovet ( Pvt.) Limited	Investment		185,000,000			H
I001-2-c	Computer Technology Limited	Investment		20,000			H
I001-2-d	Stochastic Logic Limited	Investment		200,000			H
I001-2-e	Tetley XYZ (Bangladesh) Limited	Investment		160,000,000			H
<b>I001-3</b>	<b>Investment in others</b>						H
I001-3-a	Mutual Trust Bank Limited	Investment		203,123,351			H
I001-3-b	Central Depository Bangladesh Limited	Investment		3,138,890			H
<b>I001-4</b>	<b>Other investment</b>						
	Term deposit and others	Investment		3,929,930			H
<b>I001-5</b>	<b>Impairment</b>				(150,000,000)		H
<b>I002</b>	<b>Intangible assets</b>	Fixed Assets	<b>1,358,905</b>			<b>825,571</b>	
<b>I003</b>	<b>Inventories</b>	Current Assets	<b>2,553,330,342</b>			<b>2,961,175,971</b>	I
<b>I003-1</b>	<b>Raw materials</b>						
	Chemical-1	Inventories		144,802,397			I
	Chemical-2	Inventories		144,802,397			I
	Chemical-3	Inventories		144,802,397			I

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1 Code	2 Category	3 FS/PnL head	4 Balance-Dec13	5 Debit	6 Credit	7 Balance-Dec14	Reference to W/P
	Chemical-4	Inventories		144,802,397			
	Chemical-5	Inventories		144,802,397			
<b>I003-2</b>	<b>Packing materials</b>						
	Material-1	Inventories		48,339,420			
	Material-2	Inventories		48,339,420			
	Material-3	Inventories		48,339,420			
	Material-4	Inventories		48,339,420			
	Material-5	Inventories		48,339,420			
<b>I003-3</b>	<b>Work in process</b>			82,684,794			
<b>I003-4</b>	<b>Finished goods</b>						
	Location-1	Inventories		390,392,049			
	Location-2	Inventories		390,392,049			
	Location-3	Inventories		390,392,049			
	Location-4	Inventories		390,392,049			
	Location-5	Inventories		390,392,049			
<b>I003-5</b>	<b>Goods in transit</b>						
	Dhaka	Inventories		23,047,197			
	Bogra	Inventories		23,047,197			
	China	Inventories		23,047,197			
	Malaysia	Inventories		23,047,197			
	Port	Inventories		23,047,197			
<b>I003-6</b>	<b>Other inventories</b>			26,850,950			
<b>I003-7</b>	<b>Allowance for slow-moving inventory</b>				(181,265,088)		
<b>TR001</b>	<b>Trade and other receivables</b>	Current Assets	<b>5,796,239,556</b>			<b>5,802,572,938</b>	J
<b>TR001-1</b>	<b>Trade receivables:</b>						
	Related parties			13,181,414			J
	Other than related parties			1,514,068,488			J

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TR001-2	Provision for doubtful debts				(176,732,751)		J
TR001-3	Other receivables						
	Related party			4,338,996,481			J
	Other parties			113,059,306			J
A001	<b>Advances, deposits and prepayments</b>	Current Assets	<b>728,000,934</b>			<b>700,887,177</b>	G
A001-1	<b>Advances</b>						
	Staff	Advances		83,342,746			G
	Suppliers, C&F agents and others	Advances		142,303,261			G
	Rent	Advances		63,259,496			G
	Bank guarantee margin	Advances		3,580,021			G
	VAT current account	Advances		34,907,266			G
	Advance for capital expenditure	Advances		156,444,470			G
	Advance income tax	Advances		198,436,147			G
A001-2	<b>Deposits</b>						
	Deposits for utilities	Deposits		6,195,366			G
	Tender deposits	Deposits		12,059,820			G
A001-3	<b>Prepayments</b>						
	Prepaid expenses			358,584			G
C001	<b>Cash and cash equivalents</b>	Current Assets	<b>384,201,664</b>			<b>462,525,465</b>	K
	Cash in hand			21,450,971			K
	Collection in hand			205,840,819			K
	Cash at banks			235,233,675			K
C001-1	<b>Bank overdrafts</b>						
SC001	<b>Share capital</b>	Equity	<b>(285,820,824)</b>			<b>(343,944,021)</b>	N
	In issue at 1 January				(285,820,824)		N
	Bonus share issued				(57,323,537)		N

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	Issued for Zero Coupon Bond				(796,860)		N
	Issued for amalgamation				(2,800)		N
<b>SP001</b>	<b>Share premium</b>	Equity	<b>(333,302,465)</b>			<b>(351,340,343)</b>	N
	Balance at 1 January				(333,302,465)		N
	Issued for Zero Coupon Bond				(17,929,350)		N
	Issued for amalgamation				(108,528)		N
<b>R001</b>	<b>Reserves</b>	Equity	<b>(1,005,465,390)</b>			<b>(1,049,866,633)</b>	N
	Capital reserve	Equity			(1,671,386)		N
	Revaluation surplus	Equity			(890,868,633)		N
	Available-for-sale reserve	Equity			(157,326,614)		N
<b>RE001</b>	<b>Retained earnings</b>		<b>(4,012,663,572)</b>			<b>(4,861,534,405)</b>	
	Profit after tax	Equity			(950,713,609)		
	Total other comprehensive income - net of tax	Equity			-		
	Conversion of bond into equity	Equity			-		
	Share premium	Equity			-		
	Issuance of bonus shares	Equity		57,323,537			
	Issuance of shares for amalgamation	Equity			-		
	Gain on amalgamation	Equity			(197,510,510)		
	Dividends paid	Equity		243,625,031			
	Realization of revaluation reserve	Equity			(1,595,282)		
<b>EB001</b>	<b>Employee benefits</b>	Liability	<b>(340,664,767)</b>			<b>(441,858,763)</b>	M
	Staff gratuity provision	Liability			(358,552,986)		M
	Other long term employee benefits	Liability			(83,305,777)		M
<b>OC001</b>	<b>Other non-current liabilities</b>	Liability	<b>(519,789,367)</b>			<b>(56,114,163)</b>	M
	Employees group insurance fund	Liability			(400,000)		M
	Obligation under finance lease	Liability			(1,100,850)		M
	Long term bank loans	Liability			(54,613,313)		M
	XYZ 20% Convertible Zero Coupon Bonds (ZCBs)	Liability			-		

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<b>DT001</b>	<b>Deferred tax liabilities</b>	Liability	<b>(94,711,720)</b>			<b>(62,743,398)</b>	P
	Balance at 1 January	Liability			(94,711,720)		P
	Deferred tax (income)/expense recognised through profit or loss	Liability		37,079,047			P
	Deferred tax (income)/expense recognised through other comprehensive	Liability			(5,110,725)		P
<b>B001</b>	<b>Bank overdraft</b>	Current liabilities	<b>(741,441,244)</b>			<b>(427,836,789)</b>	K
	Standard Chartered Bank	Current liabilities			(177,948,920)		K
	Commercial Bank of Ceylon Plc.	Current liabilities			(10,866,195)		K
	ong Kong and Shanghai Banking Corporation Limited	Current liabilities			(24,569)		K
	Citibank, N.A.	Current liabilities			-		K
	Mercantile Bank Limited	Current liabilities			-		K
	The City Bank Limited	Current liabilities			(27,013,225)		K
	Eastern Bank Limited	Current liabilities			(14,925,493)		K
	Bank Alfalah Limited	Current liabilities			(75,185,182)		K
	BRAC Bank Limited	Current liabilities			(18,037,241)		K
	AB Bank Limited	Current liabilities			-		
	The Premier Bank Limited	Current liabilities			(13,066,463)		K
	Pubali Bank Limited	Current liabilities			(1,031,151)		K
	National Credit and Commerce Bank Limited	Current liabilities			(30,284,968)		K
	Dutch-Bangla Bank Limited	Current liabilities			(195,222)		K
	United Commercial Bank Limited	Current liabilities			(35,765,668)		K
	One Bank Limited	Current liabilities			(23,492,492)		K
<b>L001</b>	<b>Loans and borrowings</b>	Liability	<b>(5,059,890,494)</b>			<b>(5,916,571,029)</b>	K
	Short term loan	Current liabilities			(5,572,662,756)		K
	Current portion of long term loan	Current liabilities			(343,908,273)		K
<b>TP001</b>	<b>Trade and other payables</b>	Liability	<b>(1,833,527,360)</b>			<b>(1,624,157,078)</b>	L

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	Trade payables	Current liabilities			(362,330,430)		L
	Inter company payables	Current liabilities			(137,299,218)		L
	Other payables	Current liabilities			(1,124,527,430)		L
<b>PT001</b>	<b>Provision for tax</b>	Liability	<b>(466,635,771)</b>			<b>(390,226,161)</b>	P
	Balance at 1 January	Current liabilities			(466,635,771)		P
	Provision made during the year	Current liabilities			(358,255,364)		P
	Adjustment for amalgamation	Current liabilities			(1,430,545)		P
	Adjustment on completion of assessment for prior years	Current liabilities		436,095,519			P
<b>R001</b>	<b>Revenue</b>	Income	<b>(10,683,600,712)</b>			<b>(12,318,723,190)</b>	Q
	Pharmaceuticals	Income			(5,744,012,657)		Q
	Animal Health	Income			(1,669,138,273)		Q
	Consumer brands	Income			(3,590,229,865)		Q
	Seeds (Local)	Income			(378,897,032)		Q
	Seeds (Import)	Income			(167,004,135)		Q
	Fertilizer	Income			(490,736,885)		Q
	Cropex	Income			(278,704,343)		Q
<b>CG001</b>	<b>Cost of sales</b>	Expense	<b>6,426,070,148</b>			<b>7,147,881,434</b>	I
	Stock of finished goods as at 1 January	Expense		1,774,219,427			I
	Cost of goods manufactured	Expense		3,678,515,718			I
	Finished goods purchased	Expense		3,647,106,535			I
	Stock of finished goods as at 31 December	Expense			(1,951,960,246)		I
							I
<b>AD001</b>	<b>Administrative, selling and distribution</b>	Expense	<b>3,031,647,932</b>			<b>3,468,192,050</b>	I
	(a) Administrative expenses	Expense		325,911,384			I
	(b) Distribution expenses	Expense		435,386,362			I
	(c) Selling expenses	Expense		2,706,894,304			I

### XYZ Ltd. Trial Balance

1	2	3	4	5	6	7	Reference to W/P
Code	Category	FS/PnL head	Balance-Dec13	Debit	Credit	Balance-Dec14	
<b>OI001</b>	<b>Other income</b>	Income	<b>(137,591,248)</b>			<b>(82,582,624)</b>	
	Service charges	Income			(4,122,794)		
	Dividend received	Income			(63,021,168)		
	Rental income	Income			(1,807,000)		
	Proceeds from sale of fixed assets	Income			(2,769,410)		
	Gain/(loss) from foreign currency translations	Income			(1,705,037)		
	Proceeds from scrap sale	Income			(7,258,369)		
	Miscellaneous income	Income			(1,898,846)		
<b>IIP001</b>	<b>Investment impairment provision</b>	Expense	-			<b>150,000,000</b>	
	Investment impairment provision			150,000,000			
<b>FC001</b>	<b>Net finance costs</b>	Expense	<b>295,776,400</b>			<b>296,400,829</b>	
	Bank loan	Expense		210,562,823			
	Employee welfare fund	Expense		15,687,235			
	Finance lease	Expense		407,603			
	Security deposits	Expense		16,037,409			
	Workers' profit participation fund	Expense		24,389,086			
	XYZ 20% Zero Coupon Bonds	Expense		29,252,922			
	Other funds/borrowings	Expense		63,751			
<b>W001</b>	<b>Contribution to WPPF</b>	Expense	<b>53,384,874</b>			<b>66,941,575</b>	
	Contribution to WPPF			66,941,575			
<b>CT001</b>	<b>Current tax</b>	Expense	<b>258,442,537</b>			<b>358,255,364</b>	
	Current year Tax			358,255,364			
<b>DT001</b>	<b>Deferred tax income/expense</b>	Expense	<b>(8,317,837)</b>			<b>(37,079,047)</b>	
	Deferred tax income				(37,079,047)		