



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS

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F-19/A, Sher E Bangla Nagar,
Agargaon, Dhaka-1207.

For the year ended June 30, 2025



Auditor:

Ahmed Zaker & Co.

Chartered Accountants

An Independent Member Firm of Geneva Group International (GGI)

Green City Edge (Level - 10), 89, Kakrail, Dhaka-1000, Bangladesh.

Tel: 88-2-8300504-8, Fax : 88-2-8300509

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Independent Auditor's Report to The Board of Members of Bangladesh Land Port Authority (BLPA)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Bangladesh Land Port Authority (BLPA)**, which comprise the Statement of Financial Position as at 30 June 2025 and Statement of Profit or Loss and Other Comprehensive Income, Statement of Cash Flows for the period then ended, statement of receipts & payments and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give true and fair view, in all material respects of the financial position of the Organization as at 30 June 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Bangladesh Land Port Authority Act 2001, the Companies Act 1994, and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the 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.

Emphasis of Matter

Without qualifying, we want to emphasize the matters that,

The Organization is in the process of updating its Fixed Assets Register for Property, Plant, and Equipment (PPE) amounting to BDT 1,786,153,380. Accordingly, verification of additions to PPE will be possible in the subsequent audit period. (Ref. Note #04.00).

The Authority has recognized a balance under "SASEC Road Connectivity Project - Capital Work in Progress (CWIP)"; however, the project appears to have been completed but not yet transferred to Property, Plant and Equipment (Ref. Note #05.00).

The Organization has submitted Income Tax Returns to the National Board of Revenue (NBR); however, the NBR has not assessed these returns to date. No deferred tax assets or liabilities have been recognized by the Organization. The potential effects on the Financial Statements of any adjustments related to income tax provisions, penalties, interest, or deferred tax balances could be material.



We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the 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 unqualified opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs where practicable the Companies Act 1994 and other applicable laws and regulations 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 Organization 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 Organization or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization'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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, designed and performed audit procedures responsive to those risks, and obtained 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.

- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluated 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.
- Obtained sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

We also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicated with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the financial statements of the current year and are therefore the key audit matters. We described these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

In accordance with the Bangladesh Land Port Authority Act 2001, the Companies Act 1994, International Financial Reporting Standards (IFRSs), other applicable laws and regulations and subject to our aforementioned audit opinion we also report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS

- b) In our opinion, proper books of accounts as required by law have been kept by **Bangladesh Land Port Authority (BLPA)** so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income of the Company dealt with by the report are in agreement with the books of account and returns.

Place: Dhaka

Date: 28 APR 2020

DVC: 2604281221AS272503

Ahmed Zaker & Co.
Chartered Accountants

Md. Arfin Ali FCA
Partner
Enroll: 1221



BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in BDT	
		30 June 2025	30 June 2024
Assets			
Non-current Assets		2,893,285,633	2,602,385,286
Property, Plant and Equipment	4.00	1,786,153,380	1,495,253,033
SASEC Road Connectivity Project (Work in progress)	5.00	1,107,132,253	1,107,132,253
Current Assets		9,452,521,395	10,918,649,154
Investment in FDR (Short-Term)	6.00	8,390,592,036	7,749,496,943
Advances, Deposits and Prepayments	7.00	17,909,441	16,778,992
Short Term Loan (Project)	8.00	682,743,922	647,343,922
Trade and Other Receivable	9.00	42,952,429	50,024,125
Advance Income Tax	10.00	-	2,161,759,034
Cash and Cash Equivalents	11.00	318,323,567	293,246,138
Total Assets		12,345,807,028	13,521,034,440
Capital Fund and Liabilities			
Capital Fund		429,462,300	274,187,504
Fund Account	12.00	429,462,300	274,187,504
Reserve and Surplus		10,766,954,842	9,687,565,790
Government Equity Fund	13.00	-	1,658,981
Government Loan	14.00	-	50,000,000
Government Grants	15.00	-	103,615,815
Reserve & Surplus	16.00	10,766,954,842	9,532,290,994
Total Capital Fund		11,196,417,142	9,961,753,294
Non-current Liabilities		653,423,893	730,153,794
Long Term Loan	17.00	621,121,393	693,690,794
Security Fund (BOT Port)	18.00	32,302,500	36,463,000
Current Liabilities		495,965,993	2,829,127,352
Liabilities for Expenses	19.00	4,646,064	1,498,176
Liabilities for Other Finance	20.00	76,040,034	68,611,743
Provision for Income Tax	21.00	415,279,895	2,759,017,434
Total Liabilities		1,149,389,886	3,559,281,146
Total Capital Fund and Liabilities		12,345,807,028	13,521,034,440

The annexed notes from 01 to 31 an integral part of these financial statements

Deputy Director (Accounts)
শাকিলা সুলতানা পলি
উপ-পরিচালক (ট্রাফিক)
হিসাব শাখা
বাংলাদেশ হুলবন্দর কর্তৃপক্ষ

Director (Audit)
মোহাম্মদ রাশেদ ইকবাল চৌধুরী
উপসচিব
পরিচালক (অডিট)
বাংলাদেশ হুলবন্দর কর্তৃপক্ষ

Director (Accounts)
পরিচালক (হিসাব)
বাংলাদেশ হুলবন্দর কর্তৃপক্ষ
ঢাকা।

Signed in terms of our separate reports of even date annexed

Place: Dhaka

Date: 23 APR 2026

DVC: 2604281221AS 272503

Ahmed Zaker & Co.
Chartered Accountants

Md. Arfin Ali, FCA
Partner
Enroll: 1221



BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in BDT													
		Head Office	Benapole Port	Burimari Port	Akhawira Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port	Sheola Port	Dhanua-Kumalpur Port	2024-2025	2023-2024
A. Income		243,601,353	754,563,272	448,397,801	1,679,149	286,309,459	57,135,596	151,715,899	199,818,263	1,140,410	9,358,010	54,756,992	8,067,421	2,216,543,625	2,329,427,793
Operating Income	22.00	243,601,353	754,563,272	448,397,801	1,679,149	286,309,459	57,135,596	151,715,899	199,818,263	1,140,410	9,358,010	54,756,992	8,067,421	2,216,543,625	2,329,427,793
B. Expenditure		1,029,385,484	222,213,791	4,393,166	1,150	8,053,224	-	91,150	10,230	4,380	4,380	3,265	5,415	1,264,165,635	1,296,455,138
Operating Expenses	24.00	516,029,582	126,900,159	-	-	2,416,448	-	90,000	-	-	-	-	-	645,436,189	762,437,220
Administrative Expenses	25.00	385,687,993	95,000,934	4,393,166	1,150	5,636,776	-	1,150	10,230	4,380	4,380	3,265	5,415	490,750,839	437,018,303
Repairs & Maintenance Expenses	26.00	37,655,325	310,698	-	-	-	-	-	-	-	-	-	-	37,966,023	23,230,926
Depreciation	27.00	90,012,584	-	-	-	-	-	-	-	-	-	-	-	90,012,584	73,768,688
Net Profit / (Loss) before Non-operating Income (A-B)		(785,784,130)	532,349,481	444,004,635	1,677,999	278,256,235	57,135,596	151,624,749	199,808,033	1,136,030	9,353,630	54,753,727	8,062,006	952,377,990	1,032,972,655
Non-operating Income (A-B)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Add: Non-operating Income	23.00	474,433,321	128,857,338	7,508,700	57,098	64,216,726	261,124	22,896,083	5,480,067	15,858	144,677	351,295	23,550	704,245,836	420,991,261
Net Profit / (Loss) before Interest and Provision for Income Tax		(311,350,809)	661,206,819	451,513,335	1,735,097	342,472,961	57,396,720	174,520,832	205,288,100	1,151,887	9,498,307	55,105,022	8,085,556	1,656,623,826	1,453,963,916
Less: Finance Expenses	28.00	10,405,362	-	-	-	-	-	-	-	-	-	-	-	10,405,362	11,477,817
Net Profit / (Loss) before Provision for Income Tax		(321,756,171)	661,206,819	451,513,335	1,735,097	342,472,961	57,396,720	174,520,832	205,288,100	1,151,887	9,498,307	55,105,022	8,085,556	1,646,218,464	1,442,486,099
Less: Provision for Income Tax	21.01	-	-	-	-	-	-	-	-	-	-	-	-	411,554,616	338,231,471
Provision for Income Tax @ 25% on Net Profit before Tax		-	-	-	-	-	-	-	-	-	-	-	-	411,554,616	360,621,525
Net Profit / (Loss) after Income tax adjustment		(321,756,171)	661,206,819	451,513,335	1,735,097	342,472,961	57,396,720	174,520,832	205,288,100	1,151,887	9,498,307	55,105,022	8,085,556	1,234,663,848	1,104,254,628
Provision for Income Tax		(321,756,171)	661,206,819	451,513,335	1,735,097	342,472,961	57,396,720	174,520,832	205,288,100	1,151,887	9,498,307	55,105,022	8,085,556	1,234,663,848	1,104,254,628

The annexed notes from 01 to 31 an integral part of these financial statements

(Signature)
Deputy Director (Accounts)

শাকিলা সুলতানা পলি
উপ-পরিচালক (ক্রমিক)
হিসাব শাখা
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ

(Signature)
Director (Audit)

মোহাম্মদ রাশিদ ইকবাল চৌধুরী
উপসচিব
পরিচালক (অডিট)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ, ঢাকা।

(Signature)
Director (Accounts)

পরিচালক (হিসাব)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
ঢাকা।

(Signature)
Ahmed Zaker & Co.
Chartered Accountants

28 APR 2026
2604281221AS272503

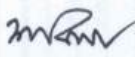
Md. Arfin Ali, FCA
Partner
Enroll: 1221


BANGLADESH LAND PORT AUTHORITY (BLPA)
Statement of Cash Flows

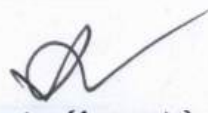
For the year ended 30 June 2025

Particulars	Amount in BDT	
	2024-2025	2023-2024
A. Cash Flows from Operating Activities:		
Net Surplus/(Deficit) during this year	1,234,663,848	1,104,254,628
Adjustment for non-cash item		
Depreciation	90,012,584	73,768,688
Change in Current Assets & Current Liabilities		
Increase/(Decrease) in Liabilities for Expenses	3,147,888	(962,099)
Increase/(Decrease) in Liabilities for Other Finance	7,428,291	32,517,430
(Increase)/Decrease in Trade and Other Receivable	7,071,696	8,965,783
Increase/(Decrease) in Provision for Income Tax	(2,343,737,538)	338,231,471
(Increase)/Decrease in Advance Income Tax	2,161,759,034	(453,265,247)
(Increase)/Decrease in Advances, Deposit and Prepayments	(1,130,449)	(2,213,644)
Net Cash Provided by/(Used in) Operating Activities	1,159,215,353	1,101,297,010
B. Cash Flow from Investing Activities:		
Acquisition of Property, Plant and Equipment during this year	(380,912,930)	(283,802,952)
Disposal of Property, Plant and Equipment during this year	-	-
(Increase)/Decrease in Investment in FDR	(641,095,093)	(2,323,045,594)
Net Cash Provided by/(Used in) Investing Activities	(1,022,008,024)	(2,606,848,546)
C. Cash Flows from Financing Activities:		
Security Fund	(4,160,500)	(4,160,500)
Long Term Loan	(72,569,401)	(203,001,676)
Short Term Loan	(35,400,000)	198,524,969
Net Cash Provided by/(Used in) Financing Activities	(112,129,901)	(8,637,207)
Net Increase in Cash and Cash Equivalents (A+B+C)	25,077,429	(1,514,188,743)
Add: Cash and Cash Equivalents at the Beginning of the Year	293,246,138	1,807,434,881
Cash and Cash Equivalents at the Closing of the Year	318,323,567	293,246,138

The annexed notes from 01 to 31 an integral part of these financial statements


Deputy Director (Accounts)
 শাকিলা সুলতানা পলি
 উপ-পরিচালক (ট্রাফিক)
 হিসাব শাখা
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ


Director (Audit)
 মোহাম্মদ রাশেদ ইকবাল চৌধুরী
 উপসচিব
 পরিচালক (অডিট)
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ, ঢাকা।


Director (Accounts)
 পরিচালক (হিসাব)
 বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
 ঢাকা।

Place: Dhaka

Date: 28 APR 2026



BANGLADESH LAND PORT AUTHORITY (BLPA)
Receipts & Payments Account
For the year ended 30 June 2025

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024			
		Head Office	Benapole Port	Burimari Port	Akhawira Port	Bhokra Port	Nakugon Port	Tamabil Port	Sonshat Port	Betonia Port	Gobrakura-Koratalil Port		Sheela Port	Dhanua-Kamalpur Port	
A.	Opening Balance	107,108,383	37,483,576	40,974,134	546,161	24,456,170	6,752,576	23,199,599	15,399,771	279,484	3,525,868	2,835,045	1,802,514	264,363,280	1,788,485,511
1	Cash in Hand	149,247	-	-	-	-	-	-	-	-	-	-	-	149,247	33,361
2	Cash at Bank	106,959,136	37,483,576	40,974,134	546,161	24,456,170	6,752,576	23,199,599	15,399,771	279,484	3,525,868	2,835,045	1,802,514	264,214,033	1,788,451,950
B.	Receipts (Transfer)	2,125,328,446			8,000,000									2,133,328,446	2,884,790,737
3	Transfer from Benapole Port	686,500,000	-	-	-	-	-	-	-	-	-	-	-	686,500,000	759,138,734
4	Transfer from SNO-S5 Port	448,000,000	-	-	-	-	-	-	-	-	-	-	-	448,000,000	580,000,000
5	Transfer from Achiwara Port	1,100,000	-	-	-	-	-	-	-	-	-	-	-	1,100,000	16,000,000
6	Transfer from Bhokra Port	290,500,000	-	-	-	8,000,000	-	-	-	-	-	-	-	298,500,000	459,000,000
7	Transfer from Nakugon Port	53,500,000	-	-	-	-	-	-	-	-	-	-	-	53,500,000	84,500,000
8	Transfer from Tamabil Port	167,000,000	-	-	-	-	-	-	-	-	-	-	-	167,000,000	331,300,000
9	Transfer from Sonamosid Port	146,000,000	-	-	-	-	-	-	-	-	-	-	-	146,000,000	157,700,000
10	Transfer from Panama Hill Port	33,400,000	-	-	-	-	-	-	-	-	-	-	-	33,400,000	66,100,000
11	Transfer from Bibir Bazar Land Port	500,000	-	-	-	-	-	-	-	-	-	-	-	500,000	2,200,000
12	Transfer from Sonshat Port	170,000,000	-	-	-	-	-	-	-	-	-	-	-	170,000,000	192,500,000
13	Transfer from Sheela Port	49,800,000	-	-	-	-	-	-	-	-	-	-	-	49,800,000	68,500,000
14	Transfer from Bangla Bandha Port, Panchagar	39,000,000	-	-	-	-	-	-	-	-	-	-	-	39,000,000	64,700,000
15	Transfer from Belonia Port	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000	1,400,000
16	Transfer from Dhanua-Kamalpur Port	5,600,000	-	-	-	-	-	-	-	-	-	-	-	5,600,000	2,000,000
17	Transfer from Gobrakura-Koratalil Port	12,000,000	-	-	-	-	-	-	-	-	-	-	-	12,000,000	10,000,000
18	Cash	2,468,446	-	-	-	-	-	-	-	-	-	-	-	2,468,446	651,753
19	Receipt from Head Office	19,360,000	-	-	-	-	-	-	-	-	-	-	-	19,360,000	50,000,000
20	Transfer from SNO-641	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.	Operating Income	247,159,832	754,563,272	448,397,801	1,679,149	266,309,459	57,135,596	151,715,899	199,818,263	1,140,410	9,358,010	54,756,992	8,067,421	2,220,101,803	2,312,096,357
1	Port Income	-	-	-	-	-	-	-	-	-	-	-	-	-	1,262,903
2	Akhawira Port	-	-	-	-	-	-	-	-	-	-	-	-	-	104,606,244
3	Sonamosid Port	151,253,309	-	-	-	-	-	-	-	-	-	-	-	151,253,309	46,761,953
4	Panama Hill Port	46,761,953	-	-	-	-	-	-	-	-	-	-	-	46,761,953	307,138
5	Bibir Bazar Land Port	357,313	-	-	-	-	-	-	-	-	-	-	-	357,313	38,516,010
6	Bangla Bandha Port, Panchagar	36,140,549	-	-	-	-	-	-	-	-	-	-	-	36,140,549	12,646,408
7	United Land Port, Tacknaf	12,646,408	-	-	-	-	-	-	-	-	-	-	-	12,646,408	-
D.	Non-operating Income	108,660,634	15,172,779	402,524	57,098	467,964	261,124	361,593	473,241	15,858	144,677	351,295	23,550	126,400,337	107,380,304
1	Bank Interest	5,287,815	145,926	218,618	15,995	459,390	189,694	361,593	473,241	15,858	144,677	263,285	23,550	7,599,243	11,933,462
2	PDR Interest (Bhokra)	92,964,665	12,003,963	-	-	-	-	-	-	-	-	-	-	104,968,628	66,438,001
3	Sale of Auction	-	-	-	-	-	-	-	-	-	-	-	-	-	2,738,597
4	Tax on Auction	720,000	-	-	-	-	-	-	-	-	-	-	-	720,000	2,907,000
5	Transfer from Sonamosid Port	320,000	-	-	-	-	-	-	-	-	-	-	-	320,000	927,000
6	Fixed Royalty (Panama Hill Port)	927,000	1,429,710	-	-	-	-	-	-	-	-	-	-	927,000	927,000
7	Fixed Royalty (United Land Port, Tacknaf)	570,000	-	-	-	-	-	-	-	-	-	-	-	570,000	-
8	Fixed Royalty (Bibir Bazar Land Port)	1,100,000	-	-	-	-	-	-	-	-	-	-	-	1,100,000	1,100,000
9	Fixed Royalty (Bangla Bandha Port, Panchagar)	187,500	-	-	-	-	-	-	-	-	-	-	-	187,500	187,500
10	Miscellaneous Income	251,470	-	-	-	-	-	-	-	-	-	-	-	251,470	247,562
11	Lease Income (Sonamosid Port)	18,030	-	-	-	-	-	-	-	-	-	-	-	18,030	18,030
12	Lease Income (Panama Hill Port)	22,550	-	-	-	-	-	-	-	-	-	-	-	22,550	22,550
13	Lease Income (United Land Port, Tacknaf)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Lease Income (Bibir Bazar Land Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Lease Income (Bangla Bandha Port, Panchagar)	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000
16	Income from Ware House Rent	53,600	-	-	-	-	-	-	-	-	-	-	-	53,600	53,600
17	Income from Godown Rent Income (Sonamosid Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Income from Electricity Bill (Received from tenant)	-	-	-	41,503	-	-	-	-	-	-	-	-	-	41,503
19	Income from Office Rent (Nakugon)	-	-	182,908	-	-	-	-	-	-	-	-	-	-	182,908
20	Rental Income (Panama Hill Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Rental Income (Bibir Bazar Land Port, Tacknaf)	516,071	-	-	-	-	-	-	-	-	-	-	-	516,071	100,680
22	Rental Income (Bangla Bandha Port, Panchagar)	64,624	-	-	-	-	-	-	-	-	-	-	-	64,624	64,624
23	Rental Income (Bangla Bandha Port, Panchagar)	57,434	-	-	-	-	-	-	-	-	-	-	-	57,434	57,434
24	Car Facility Deduction from Salary (BSBK)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	ROT Port Arrear Interest Received (Sonamosid)	5,375,000	-	-	-	-	-	-	-	-	-	-	-	5,375,000	5,950,000
26	ROT Port Arrear Interest Received (Hilli)	49,500	-	-	-	-	-	-	-	-	-	-	-	49,500	1,500,000
27	Income from Office Rent (Akhawira Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	49,500



SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhoma Port	Nakugon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratuli Port	Sheola Port	Dhanusa-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
H	Reserve & Recovery	33,115,943	-	-	-	-	-	-	-	-	-	-	-	33,115,943	277,974,969
1	Security deposit (Repair)	270,753	-	-	-	-	-	-	-	-	-	-	-	270,753	-
2	Security deposit (Expenses)	17,823,578	-	-	-	-	-	-	-	-	-	-	-	17,823,578	-
3	Security deposit (Assess)	14,841,612	-	-	-	-	-	-	-	-	-	-	-	14,841,612	-
4	Auction Tax deducted	72,000	-	-	-	-	-	-	-	-	-	-	-	72,000	-
5	Income Tax deducted	108,000	-	-	-	-	-	-	-	-	-	-	-	108,000	-
6	Loan Return from BICP Project	-	-	-	-	-	-	-	-	-	-	-	-	-	199,424,969
7	Loan Return from BICP Project	-	-	-	-	-	-	-	-	-	-	-	-	-	76,450,000
8	Loan Return from Volagani Project	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Income This Year	3,447,430,336	909,214,595	449,034,797	1,736,247	295,094,146	57,396,720	152,077,492	200,291,504	1,156,267	9,502,687	55,108,287	8,090,971	5,586,134,050	6,839,210,906
	Total	3,554,538,718	946,698,171	490,008,931	2,282,408	319,550,316	64,149,296	175,277,091	215,691,275	1,435,751	13,028,554	57,943,333	9,893,486	5,850,497,331	8,627,696,417

PAYMENTS

SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhoma Port	Nakugon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratuli Port	Sheola Port	Dhanusa-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
	Total	3,554,538,718	946,698,171	490,008,931	2,282,408	319,550,316	64,149,296	175,277,091	215,691,275	1,435,751	13,028,554	57,943,333	9,893,486	5,850,497,331	8,627,696,417
	Amount in BDT														
A.	Loan & DSL Payments	118,374,763	-	-	-	-	-	-	-	-	-	-	-	118,374,763	293,929,492
1	Short Term Loan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	DSL Principal Payments	72,569,401	-	-	-	-	-	-	-	-	-	-	-	72,569,401	113,441,459
3	DSL Interest Payment	10,405,362	-	-	-	-	-	-	-	-	-	-	-	10,405,362	101,038,034
4	Loan Paid to Access Project	35,400,000	-	-	-	-	-	-	-	-	-	-	-	35,400,000	1,000,000
5	Loan Paid to Volagani Project	-	-	-	-	-	-	-	-	-	-	-	-	-	76,450,000
B.	Transfer to Head Office	240,728,446	686,500,000	448,000,000	1,100,000	298,500,000	53,500,000	167,000,000	170,000,000	600,000	12,000,000	49,800,000	5,600,000	2,133,328,446	2,504,338,984
1	Transfer to Head Office	218,900,000	686,500,000	448,000,000	1,100,000	298,500,000	53,500,000	167,000,000	170,000,000	600,000	12,000,000	49,800,000	5,600,000	2,133,328,446	2,504,338,984
2	Transfer to SND-53	19,360,000	-	-	-	8,000,000	-	-	-	-	-	-	-	27,360,000	-
3	Cash Deposit into SND-0980	517,036	-	-	-	-	-	-	-	-	-	-	-	517,036	-
4	Cash Deposit into SND-52	1,951,410	-	-	-	-	-	-	-	-	-	-	-	1,951,410	-
C.	Operating Expenses (All Port)	516,079,582	126,900,159	-	-	2,416,448	-	90,000	-	-	-	-	-	645,436,189	744,753,993
i.	Operating Expenses (Head Office)	1,417,220	-	-	-	-	-	-	-	-	-	-	-	1,417,220	1,051,007
1	CNG, Petrol & Mobil (Head Office)	4,195,114	-	-	-	-	-	-	-	-	-	-	-	4,195,114	3,982,148
2	Water & Electricity (Head Office)	696,289	-	-	-	-	-	-	-	-	-	-	-	696,289	-
3	Police Answer & Private Security (Head Office)	937,685	-	-	-	-	-	-	-	-	-	-	-	937,685	-
ii.	Operating Expenses (Benapole Port)	68,996,828	302,702	-	-	-	-	-	-	-	-	-	-	68,996,828	141,639,810
1	Carry Handling Equipment (Benapole Port)	6,803,367	302,702	-	-	-	-	-	-	-	-	-	-	7,106,069	6,163,018
2	Cleaning & Sweeping (Benapole Port)	18,797,081	38,300,834	-	-	-	-	-	-	-	-	-	-	57,097,915	59,983,829
3	Police Answer & Private Security (Benapole Port)	-	1,823,351	-	-	-	-	-	-	-	-	-	-	1,823,351	1,701,297
4	CNG, Petrol & Mobil (Benapole Port)	-	13,854,830	-	-	-	-	-	-	-	-	-	-	13,854,830	11,160,887
5	Water & Electricity (Benapole Port)	1,968,495	-	-	-	-	-	-	-	-	-	-	-	1,968,495	2,289,252
6	Printing & Stationery (Benapole Port)	-	72,618,442	-	-	-	-	-	-	-	-	-	-	72,618,442	-
7	Labour Handling Manual (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iii.	Operating Expenses (Burimari Port)	1,067,194	-	-	-	-	-	-	-	-	-	-	-	1,067,194	586,278
1	Cleaning & Sweeping (Burimari Port)	964,266	-	-	-	-	-	-	-	-	-	-	-	964,266	813,071
2	Electricity Bill (Burimari Port)	193,492,832	-	-	-	-	-	-	-	-	-	-	-	193,492,832	197,068,191
3	Water & Electricity (Burimari Port)	517,032	-	-	-	-	-	-	-	-	-	-	-	517,032	517,032
4	Petrol, Oil & Lubricant (Burimari Port)	4,281,200	-	-	-	-	-	-	-	-	-	-	-	4,281,200	4,095,634
5	Police Answer & Private Security (Burimari Port)	888,945	-	-	-	-	-	-	-	-	-	-	-	888,945	-
6	Printing (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
iv.	Operating Expenses (Akhawara Port)	316,626	-	-	-	-	-	-	-	-	-	-	-	316,626	293,138
1	Cleaning & Sweeping (Akhawara Port)	345,149	-	-	-	-	-	-	-	-	-	-	-	345,149	199,668
2	Electricity Bill (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,307,267
3	Labour Handling (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,436,028
4	Petrol, Oil & Lubricant (Akhawara Port)	2,546,760	-	-	-	-	-	-	-	-	-	-	-	2,546,760	-
5	Police Answer & Private Security (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Printing (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
v.	Operating Expenses (Bhoma Port)	1,451,086	-	-	-	1,963,391	-	-	-	-	-	-	-	1,451,086	977,130
1	Cleaning & Sweeping (Bhoma Port)	-	-	-	-	1,963,391	-	-	-	-	-	-	-	1,963,391	1,706,534
2	Water & Electricity Bill (Bhoma Port)	-	-	-	-	453,057	-	-	-	-	-	-	-	453,057	582,911
3	Fuel/Generator (Bhoma Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	92,753,746
4	Labour Handling (Bhoma Port)	74,961,518	-	-	-	-	-	-	-	-	-	-	-	74,961,518	5,490,840
5	Police Answer & Private Security (Bhoma Port)	5,490,840	-	-	-	-	-	-	-	-	-	-	-	5,490,840	5,040,973
6	Printing (Bhoma Port)	752,412	-	-	-	-	-	-	-	-	-	-	-	752,412	-
vi.	Operating Expenses (Nakugon Port)	556,801	-	-	-	-	-	-	-	-	-	-	-	556,801	390,852
1	Cleaning & Sweeping (Nakugon Port)	285,018	-	-	-	-	-	-	-	-	-	-	-	285,018	170,815
2	Electricity Bill (Nakugon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-



Sl. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugoon Port	Tamabil Port	Sonahat Port	Belonia Port	Govrakura-Karatoli Port	Sheola Port	Dhanua-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
3	Labour Handling (Nakugoon Port)	13,102,569	-	-	-	-	-	-	-	-	-	-	-	13,102,569	14,999,000
4	Police, Anser & Private Security (Nakugoon Port)	957,464	-	-	-	-	-	-	-	-	-	-	-	957,464	915,870
	Printing (Nakugoon Port)	49,877	-	-	-	-	-	-	-	-	-	-	-	49,877	-
viii. Operating Expenses (Tamabil Port)															
1	Cleaning & Sweeping (Tamabil Port)	698,687	-	-	-	-	-	-	-	-	-	-	-	698,687	488,655
2	Electricity Bill (Tamabil Port)	404,915	-	-	-	-	90,000	-	-	-	-	-	-	494,915	512,867
3	Labour Handling (Tamabil Port)	3,073,833	-	-	-	-	-	-	-	-	-	-	-	3,073,833	1,02,013,597
4	Police, Anser & Private Security (Tamabil Port)	880,000	-	-	-	-	-	-	-	-	-	-	-	880,000	2,965,333
5	Printing (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
viii. Operating Expenses (Sonahat Port)															
1	Cleaning & Sweeping (Sonahat Port)	485,031	-	-	-	-	-	-	-	-	-	-	-	485,031	195,426
2	Electricity Bill (Sonahat Port)	554,095	-	-	-	-	-	-	-	-	-	-	-	554,095	524,462
3	Labour Handling (Sonahat Port)	71,273,699	-	-	-	-	-	-	-	-	-	-	-	71,273,699	53,675,742
4	Petrol, Oil & Lubricant (Sonahat Port)	221,579	-	-	-	-	-	-	-	-	-	-	-	221,579	207,725
5	Police, Anser & Private Security (Sonahat Port)	1,741,095	-	-	-	-	-	-	-	-	-	-	-	1,741,095	1,675,956
6	Printing (Sonahat Port)	205,881	-	-	-	-	-	-	-	-	-	-	-	205,881	-
ix. Operating Expenses (Belonia Port)															
1	Cleaning & Sweeping (Belonia Port)	257,416	-	-	-	-	-	-	-	-	-	-	-	257,416	195,426
2	Electricity Bill (Belonia Port)	237,073	-	-	-	-	-	-	-	-	-	-	-	237,073	345,334
3	Police, Anser & Private Security (Belonia Port)	823,703	-	-	-	-	-	-	-	-	-	-	-	823,703	806,307
4	Printing (Belonia Port)	114,175	-	-	-	-	-	-	-	-	-	-	-	114,175	-
x. Operating Expenses (Govrakura-Karatoli Port)															
1	Cleaning & Sweeping (Govrakura-Karatoli Port)	514,838	-	-	-	-	-	-	-	-	-	-	-	514,838	390,852
2	Electricity Bill (Govrakura-Karatoli Port)	483,264	-	-	-	-	-	-	-	-	-	-	-	483,264	447,264
3	Labour Handling (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120,634
4	Petrol, Oil & Lubricant (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Police, Anser & Private Security (Govrakura-Karatoli Port)	2,698,569	-	-	-	-	-	-	-	-	-	-	-	2,698,569	2,591,754
6	Printing (Govrakura-Karatoli Port)	19,024	-	-	-	-	-	-	-	-	-	-	-	19,024	-
xi. Operating Expenses (Sheola Port)															
1	Cleaning & Sweeping (Sheola Port)	482,497	-	-	-	-	-	-	-	-	-	-	-	482,497	130,204
2	Electricity Bill (Sheola Port)	1,159,513	-	-	-	-	-	-	-	-	-	-	-	1,159,513	334,477
3	Labour Handling (Sheola Port)	16,743,335	-	-	-	-	-	-	-	-	-	-	-	16,743,335	17,206,667
4	Petrol, Oil & Lubricant (Sheola Port)	70,000	-	-	-	-	-	-	-	-	-	-	-	70,000	-
5	Printing (Sheola Port)	125,517	-	-	-	-	-	-	-	-	-	-	-	125,517	-
6	Police, Anser & Private Security (Sheola Port)	2,577,192	-	-	-	-	-	-	-	-	-	-	-	2,577,192	1,493,405
xii. Operating Expenses (Ramghor Port)															
1	Cleaning & Sweeping (Ramghor Port)	345,542	-	-	-	-	-	-	-	-	-	-	-	345,542	162,855
2	Police, Anser & Private Security (Ramghor Port)	714,694	-	-	-	-	-	-	-	-	-	-	-	714,694	685,377
3	Electricity Bill (Ramghor Port)	451,874	-	-	-	-	-	-	-	-	-	-	-	451,874	334,836
xiii. Operating Expenses (Ballia Port)															
1	Cleaning & Sweeping (Ballia Port)	166,105	-	-	-	-	-	-	-	-	-	-	-	166,105	-
2	Electricity Bill (Ballia Port)	218,870	-	-	-	-	-	-	-	-	-	-	-	218,870	-
3	Printing (Ballia Port)	957,494	-	-	-	-	-	-	-	-	-	-	-	957,494	275,417
xiv. Operating Expenses (Dhanua-Kamalpur Port)															
1	Cleaning & Sweeping (Dhanua-Kamalpur Port)	211,825	-	-	-	-	-	-	-	-	-	-	-	211,825	-
2	Electricity Bill (Dhanua-Kamalpur Port)	374,937	-	-	-	-	-	-	-	-	-	-	-	374,937	157,000
3	Police, Anser & Private Security (Dhanua-Kamalpur Port)	794,312	-	-	-	-	-	-	-	-	-	-	-	794,312	-
4	Printing (Dhanua-Kamalpur Port)	165,000	-	-	-	-	-	-	-	-	-	-	-	165,000	-
D. Administrative Expenses (All Port)															
I. Administrative Expenses (Head Office)		380,463,878	94,879,934	4,393,166	1,150	5,636,776	-	1,150	10,230	4,380	4,380	3,265	5,415	485,403,724	429,574,619
1	Salary & Allowance (Head Office)	58,907,735	-	-	-	-	-	-	-	-	-	-	-	58,907,735	50,401,897
2	Outsourcing Salary (Head Office)	8,150,722	-	-	-	-	-	-	-	-	-	-	-	8,150,722	8,738,707
3	Advertisement (Head Office)	1,965,631	-	-	-	-	-	-	-	-	-	-	-	1,965,631	2,558,025
4	Bank Charge & Commission (Head Office)	22,627	-	-	-	-	-	-	-	-	-	-	-	22,627	223,523
5	Business Development (Head Office)	22,627	-	-	-	-	-	-	-	-	-	-	-	22,627	2,387,983
6	Electricity (Head Office)	126,000	-	-	-	-	-	-	-	-	-	-	-	126,000	313,000
7	Scenic Duty (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,217,505
8	Group Insurance (Head Office)	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	-
9	Books & Paper (Head Office)	146,211	-	-	-	-	-	-	-	-	-	-	-	146,211	157,479
10	BSRR (Head Office)	11,200,546	-	-	-	-	-	-	-	-	-	-	-	11,200,546	11,371,193
11	Dress & Uniform (Head Office)	389,085	-	-	-	-	-	-	-	-	-	-	-	389,085	170,194
12	Conveyance (Head Office)	51,020	-	-	-	-	-	-	-	-	-	-	-	51,020	56,010
13	Entertainment (Head Office)	477,239	-	-	-	-	-	-	-	-	-	-	-	477,239	207,331
14	Honourarium (Head Office)	706,450	-	-	-	-	-	-	-	-	-	-	-	706,450	445,703
15	Internet Expenses (Head Office)	685,250	-	-	-	-	-	-	-	-	-	-	-	685,250	602,325
16	National & Religious Festival (Head Office)	23,400	-	-	-	-	-	-	-	-	-	-	-	23,400	7,142
17	Office Rent & Garage (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Overtime (Head Office)	1,467,945	-	-	-	-	-	-	-	-	-	-	-	1,467,945	-
19	Photocopy Fax & Computer Ink (Head Office)	50,699	-	-	-	-	-	-	-	-	-	-	-	50,699	-



Sl. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akshayra Port	Biomra Port	Nalugon Port	Tamabil Port	Sonabat Port	Belonia Port	Gobrakura-Korahull Port	Sheola Port	Dhanu-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
20	Port Insurancure & Video Conferencing (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	523,541	79,897
21	Land Tax, Rebate & Registration Fees (Head Office)	145,100	-	-	-	-	-	-	-	-	-	-	-	145,100	16,840
22	Postage & Cable (Head Office)	16,840	-	-	-	-	-	-	-	-	-	-	-	16,840	42,000
23	Telephone & Trunkcall (Head Office)	23,000,000	-	-	-	-	-	-	-	-	-	-	-	23,000,000	22,000,000
24	Stationery & Printing (Head Office)	102,883	-	-	-	-	-	-	-	-	-	-	-	102,883	19,001
25	Rest & Recreation Allowance (Head Office)	339,620	-	-	-	-	-	-	-	-	-	-	-	339,620	68,500
26	Service & Supply (Head Office)	785,324	-	-	-	-	-	-	-	-	-	-	-	1,140,538	69,417
27	Stationary (Head Office)	830,390	-	-	-	-	-	-	-	-	-	-	-	2,698,716	2,698,716
28	TA/DA (Head Office)	3,203,759	-	-	-	-	-	-	-	-	-	-	-	103,523	912,075
29	Telephone & Trunkcall (Head Office)	80,333	-	-	-	-	-	-	-	-	-	-	-	4,086,121	12,420
30	Training (Head Office)	4,086,121	-	-	-	-	-	-	-	-	-	-	-	155,870	12,420
31	Tyre and Battery Purchase (Head Office)	1,615,870	-	-	-	-	-	-	-	-	-	-	-	1,615,000	1,024,000
32	Welfare & Recreation (Head Office)	312,500	-	-	-	-	-	-	-	-	-	-	-	441,275	23,000
33	Audit Fee (Head Office)	3,465,545	-	-	-	-	-	-	-	-	-	-	-	3,465,545	23,000
34	Car Rent (Head Office)	3,660,000	-	-	-	-	-	-	-	-	-	-	-	3,660,000	4,100,000
35	Incentive Bonus (Head Office)	290,000	-	-	-	-	-	-	-	-	-	-	-	290,000	753,200
36	Social Welfare Expenses (Head Office)	67,380	-	-	-	-	-	-	-	-	-	-	-	67,380	1,946,257
37	Appointment Expenses (Head Office)	528,816	-	-	-	-	-	-	-	-	-	-	-	528,816	-
38	Founding Anniversary (Head Office)	183,100,900	-	-	-	-	-	-	-	-	-	-	-	183,000,000	150,000,000
39	Pension and Gratuity (Head Office)	3,151,900	-	-	-	-	-	-	-	-	-	-	-	1,519,392	885,221
40	Website Development & Operations (Head Office)	23,229	-	-	-	-	-	-	-	-	-	-	-	23,229	-
41	Website Development & Operations (Head Office)	432,600	-	-	-	-	-	-	-	-	-	-	-	432,600	551,700
II.	Administrative Expenses (Benapole Port)														
1	Salary & Allowance (Benapole Port)	-	57,690,781	-	-	-	-	-	-	-	-	-	-	57,690,781	48,088,332
2	Incentive Bonus (Benapole Port)	6,500,000	-	-	-	-	-	-	-	-	-	-	-	6,500,000	7,945,244
3	Dress & Uniform (Benapole Port)	185,280	-	-	-	-	-	-	-	-	-	-	-	185,280	21,204
4	Internet Expenses (Benapole Port)	31,600	289,177	-	-	-	-	-	-	-	-	-	-	320,777	-
5	Stationary (Benapole Port)	2,857,828	150,850	-	-	-	-	-	-	-	-	-	-	2,857,828	150,850
6	Contingents Staff Wages (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	461,725
7	Use of Railway Land Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,004,000
8	Sweeping & Clearing (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	ICT Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Fire Extinguisher Registration Fee (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	467,108
11	Advertisement (Benapole Port)	-	108,824	-	-	-	-	-	-	-	-	-	-	108,824	52,865
12	Bank Charge & Commission (Benapole Port)	29,588	-	-	-	-	-	-	-	-	-	-	-	29,588	-
13	Books & Paper (Benapole Port)	15,222	-	-	-	-	-	-	-	-	-	-	-	15,222	11,816
14	Entertainment (Benapole Port)	85,266	-	-	-	-	-	-	-	-	-	-	-	85,266	222,527
15	Medical & Hospital (Benapole Port)	85,266	-	-	-	-	-	-	-	-	-	-	-	104,000	104,000
16	Overtime (Benapole Port)	15,930,313	-	-	-	-	-	-	-	-	-	-	-	15,930,313	15,930,313
17	Postage & Cable (Benapole Port)	39,061	-	-	-	-	-	-	-	-	-	-	-	390,441	390,441
18	TA/DA (Benapole Port)	834,850	-	-	-	-	-	-	-	-	-	-	-	834,850	648,870
19	Training (Benapole Port)	263,718	-	-	-	-	-	-	-	-	-	-	-	263,718	649,493
20	Festival Allowance (Benapole Port)	6,013,270	-	-	-	-	-	-	-	-	-	-	-	6,013,270	5,066,330
21	Rest & Recreation Allowance (Benapole Port)	73,750	-	-	-	-	-	-	-	-	-	-	-	73,750	313,160
22	New Year Allowance (Benapole Port)	601,178	-	-	-	-	-	-	-	-	-	-	-	601,178	500,799
23	Car Rent (Benapole Port)	1,509,829	-	-	-	-	-	-	-	-	-	-	-	1,509,829	-
24	Battery & Tyre purchase (Benapole Port)	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	-
25	Port Day (Benapole Port)	1,398,000	-	-	-	-	-	-	-	-	-	-	-	1,398,000	1,207,926
26	Rent, Rates & Taxes (Benapole Port)	9,255,806	-	-	-	-	-	-	-	-	-	-	-	9,255,806	9,094,520
27	Medical Expenses (Benapole Port)	56,904	-	-	-	-	-	-	-	-	-	-	-	56,904	42,397
28	Tree Plantation (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	44,455
29	Travel Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,415,118
30	Miscellaneous Expenses (Benapole Port)	-	314,978	-	-	-	-	-	-	-	-	-	-	314,978	238,855
31	Contingents Staff Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	5,900
III.	Administrative Expenses (Burimari Port)														
1	Salary & Allowance (Burimari Port)	-	-	3,841,782	-	-	-	-	-	-	-	-	-	3,841,782	3,312,546
2	Internet Bill (Burimari Port)	202,999	-	-	-	-	-	-	-	-	-	-	-	202,999	163,948
3	Land Development Tax (Burimari Port)	9,900	-	-	-	-	-	-	-	-	-	-	-	9,900	11,100
4	National & Religious Festival (Burimari Port)	182,611	-	-	-	-	-	-	-	-	-	-	-	182,611	37,100
5	Overtime (Burimari Port)	650,000	-	415,240	-	-	-	-	-	-	-	-	-	650,000	771,307
6	Festival Allowance (Burimari Port)	260,968	-	41,524	-	-	-	-	-	-	-	-	-	260,968	370,900
7	New Year Allowance (Burimari Port)	-	-	44,390	-	-	-	-	-	-	-	-	-	-	37,090
8	Stationary (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	691,524
9	Rest & Recreation Allowance (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	37,090
10	Service & Supply (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	1,700,000
11	Bank Charge & Commission (Burimari Port)	66,954	-	230	-	-	-	-	-	-	-	-	-	67,184	83,926
12	Excise Duty (Burimari Port)	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000	-
13	Incentive Bonus (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TA/DA (Burimari Port)	69,286	-	-	-	-	-	-	-	-	-	-	-	69,286	157,762



S/L No.	Particulars	Head Office	Beaspole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraitail Port	Sheola Port	Dhanna-Kamalpur Port	Balance as on 30 June 2024
IV. Administrative Expenses (Akhawara Port)														
1	Salary & Allowance (Akhawara Port)	2,442,328	-	-	-	-	-	-	-	-	-	-	-	1,929,949
2	Conveyance (Akhawara Port)	7,580	-	-	-	-	-	-	-	-	-	-	-	17,640
3	Bank Charge & Commission (Akhawara Port)	-	-	-	1,150	-	-	-	-	-	-	-	-	1,150
4	Source Tax (Akhawara Port)	500,000	-	-	-	-	-	-	-	-	-	-	-	470,000
5	Incentive Bonus (Akhawara Port)	6,670	-	-	-	-	-	-	-	-	-	-	-	70,625
6	Land Development Tax (Akhawara Port)	192,105	-	-	-	-	-	-	-	-	-	-	-	34,845
7	National & Religious Festival (Akhawara Port)	15,170	-	-	-	-	-	-	-	-	-	-	-	279,065
8	Rest & Recreation Allowance (Akhawara Port)	65,205	-	-	-	-	-	-	-	-	-	-	-	19,391
9	Service & Supply (Akhawara Port)	43,317	-	-	-	-	-	-	-	-	-	-	-	12,674
10	Stationary (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	11,608
11	TA/DA (Akhawara Port)	-	-	-	-	-	-	-	-	-	-	-	-	120,718
V. Administrative Expenses (Bhokra Port)														
1	TA/DA (Bhokra Port)	-	-	-	-	181,466	-	-	-	-	-	-	-	86,618
2	Overtime (Bhokra Port)	-	-	-	-	302,186	-	-	-	-	-	-	-	544,944
3	Miscellaneous Expenses (Bhokra Port)	-	-	-	-	128,700	-	-	-	-	-	-	-	120,000
4	Incentive Bonus (Bhokra Port)	650,000	-	-	-	18,000	-	-	-	-	-	-	-	611,000
5	National & Religious Festival (Bhokra Port)	15,800	-	-	-	473,020	-	-	-	-	-	-	-	33,800
6	Festival Allowance (Bhokra Port)	-	-	-	-	4,294,902	-	-	-	-	-	-	-	433,510
7	New Year Allowance (Bhokra Port)	-	-	-	-	105,450	-	-	-	-	-	-	-	42,652
8	Salary & Allowance (Bhokra Port)	397,810	-	-	-	64,600	-	-	-	-	-	-	-	3,940,867
9	Internet Expenses (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	503,260
10	Land Development Tax (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	62,920
11	Bank Charge & Commission (Bhokra Port)	-	-	-	-	1,150	-	-	-	-	-	-	-	-
12	Source Tax (Bhokra Port)	-	-	-	-	20,000	-	-	-	-	-	-	-	-
13	TA/DA (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	791,688
14	Bank Charge & Commission (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	79,520
15	Stationary (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Website Development & Operations (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
VI. Administrative Expenses (Nakugaon Port)														
1	Salary & Allowance (Nakugaon Port)	2,610,199	-	-	-	-	-	-	-	-	-	-	-	2,222,043
2	Land Development Tax (Nakugaon Port)	7,450	-	-	-	-	-	-	-	-	-	-	-	126,600
3	National & Religious Festival (Nakugaon Port)	191,494	-	-	-	-	-	-	-	-	-	-	-	27,298
4	Overtime (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	316,350
5	Printing (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	8,200
6	Stationary (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	213,896
7	Rest & Recreation Allowance (Nakugaon Port)	40,040	-	-	-	-	-	-	-	-	-	-	-	40,040
8	Incentive Bonus (Nakugaon Port)	400,000	-	-	-	-	-	-	-	-	-	-	-	47,600
9	TDS on Income from Rent (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	376,000
10	Source Tax (Nakugaon Port)	7,000	-	-	-	-	-	-	-	-	-	-	-	-
11	Internet Bill (Nakugaon Port)	5,885	-	-	-	-	-	-	-	-	-	-	-	7,000
12	TA/DA (Nakugaon Port)	53,054	-	-	-	-	-	-	-	-	-	-	-	5,885
13	Service & Supply (Nakugaon Port)	-	-	-	-	-	-	-	-	-	-	-	-	52,054
VII. Administrative Expenses (Tamabil Port)														
1	Salary & Allowance (Tamabil Port)	2,562,340	-	-	-	-	-	-	-	-	-	-	-	3,304,452
2	Internet Bill (Tamabil Port)	44,720	-	-	-	-	-	-	-	-	-	-	-	54,125
3	National & Religious Festival (Tamabil Port)	9,350	-	-	-	-	-	-	-	-	-	-	-	82,166
4	Overtime (Tamabil Port)	207,964	-	-	-	-	-	-	-	-	-	-	-	869,420
5	Incentive Bonus (Tamabil Port)	600,000	-	-	-	-	-	-	-	-	-	-	-	564,000
6	Service & Supply (Tamabil Port)	41,789	-	-	-	-	-	-	-	-	-	-	-	148,704
7	Stationary (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	160,962
8	Rest & Recreation Allowance (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	57,070
9	Bank Charge & Commission (Tamabil Port)	-	-	-	-	-	-	1,150	-	-	-	-	-	-
10	Source Tax (Tamabil Port)	3,861	-	-	-	-	-	-	-	-	-	-	-	255,349
11	Land Development Tax (Tamabil Port)	63,501	-	-	-	-	-	-	-	-	-	-	-	88,057
12	TA/DA (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
VIII. Administrative Expenses (Sonahat Port)														
1	Salary & Allowance (Sonahat Port)	4,533,086	-	-	-	-	-	-	-	-	-	-	-	3,552,549
2	Conveyance (Sonahat Port)	23,400	-	-	-	-	-	-	-	-	-	-	-	27,200
3	National & Religious Festival (Sonahat Port)	7,000	-	-	-	-	-	-	-	-	-	-	-	37,200
4	Source Tax (Sonahat Port)	225,640	-	-	-	-	-	-	-	-	-	-	-	459,927
5	Service & Supply (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	160,690
6	Bank Charge & Commission (Sonahat Port)	-	-	-	-	-	-	-	230	-	-	-	-	-
7	Source Tax (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Internet Expenses (Sonahat Port)	6,320	-	-	-	-	-	-	-	-	-	-	-	6,320
9	Stationary (Sonahat Port)	22,800	-	-	-	-	-	-	-	-	-	-	-	22,800
10	Rest & Recreation Allowance (Sonahat Port)	350,000	-	-	-	-	-	-	-	-	-	-	-	347,410
11	Incentive Bonus (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	49,980
12	Excise Duty (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	329,000
13	Land Development Tax (Sonahat Port)	-	-	-	-	-	-	-	10,000	-	-	-	-	-
														191,540



SL No.	Particulars	Head Office	Benapole Port	Burimari Port	Alhaura Port	Bhokra Port	Nakagoon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karatoli Port	Sheola Port	Dhanna-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
14	Service & Supply (Sonahat Port)	54,150	-	-	-	-	-	-	-	-	-	-	-	54,150	124,156
15	TA/DA (Sonahat Port)	122,471	-	-	-	-	-	-	-	-	-	-	-	122,471	-
ix. Administrative Expenses (Belonia Port)															
1	Salary & Allowance (Belonia Port)	4,028,821	-	-	-	-	-	-	-	-	-	-	-	4,028,821	2,738,186
2	Overtime (Belonia Port)	136,670	-	-	-	-	-	-	-	-	-	-	-	136,670	349,250
3	Rest & Recreation Allowance (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bank Charge & Commission (Belonia Port)	-	-	-	-	-	-	-	-	1,380	-	-	-	1,380	-
5	Excise Duty (Belonia Port)	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000	-
6	Service & Supply (Belonia Port)	43,416	-	-	-	-	-	-	-	43,416	-	-	-	43,416	35,993
7	Stationary (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Incentive Bonus (Belonia Port)	400,000	-	-	-	-	-	-	-	-	-	-	-	400,000	376,000
9	Land Development Tax (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Internet Expenses (Belonia Port)	1,953	-	-	-	-	-	-	-	-	-	-	-	1,953	19,373
11	National & Religious Festival (Belonia Port)	11,615	-	-	-	-	-	-	-	-	-	-	-	11,615	13,685
12	Postage Expenses (Belonia Port)	736	-	-	-	-	-	-	-	-	-	-	-	736	-
13	Conveyance (Belonia Port)	4,800	-	-	-	-	-	-	-	-	-	-	-	4,800	8,300
14	TA/DA (Belonia Port)	35,983	-	-	-	-	-	-	-	-	-	-	-	35,983	97,556
x. Administrative Expenses (Govrakura-Karatoli Port)															
1	Salary & Allowance (Govrakura-Karatoli Port)	2,671,980	-	-	-	-	-	-	-	-	-	-	-	2,671,980	1,677,063
2	Incentive Bonus (Govrakura-Karatoli Port)	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	329,000
3	Bank Charge & Commission (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	1,380	-	-	-	1,380	-
4	Source Tax (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Excise Duty (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	3,000	-	-	-	3,000	-
6	Overtime (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Rest & Recreation Allowance (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TA/DA (Govrakura-Karatoli Port)	74,027	-	-	-	-	-	-	-	-	-	-	-	74,027	41,183
9	National & Religious Festival (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Service & Supply (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Stationary (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
xi. Administrative Expenses (Sheola Port)															
1	Salary & Allowance (Sheola Port)	3,195,398	-	-	-	-	-	-	-	-	-	-	-	3,195,398	2,781,066
2	Incentive Bonus (Sheola Port)	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	-
3	Land Development Tax (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Rest & Recreation Allowance (Sheola Port)	14,760	-	-	-	-	-	-	-	-	-	-	-	14,760	-
5	Stationary (Sheola Port)	86,385	-	-	-	-	-	-	-	-	-	-	-	86,385	-
6	Bank Charge & Commission (Sheola Port)	-	-	-	-	-	-	-	-	-	-	1,265	-	1,265	-
7	Source Tax (Sheola Port)	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	-
8	Excise Duty (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Overtime (Sheola Port)	182,045	-	-	-	-	-	-	-	-	-	-	-	182,045	500,966
10	Internet Expenses (Sheola Port)	39,000	-	-	-	-	-	-	-	-	-	-	-	39,000	24,900
11	Conveyance (Sheola Port)	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000	17,000
12	Service & Supply (Sheola Port)	6,000	-	-	-	-	-	-	-	-	-	-	-	6,000	17,112
13	TA/DA (Sheola Port)	53,150	-	-	-	-	-	-	-	-	-	-	-	53,150	20,356
14	TA/DA (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	225,577
xii. Administrative Expenses (Sonamosjid Port)															
1	Salary & Allowance (Sonamosjid Port)	2,455,926	-	-	-	-	-	-	-	-	-	-	-	2,455,926	1,985,630
2	Overtime (Sonamosjid Port)	57,813	-	-	-	-	-	-	-	-	-	-	-	57,813	190,881
3	Rest & Recreation Allowance (Sonamosjid Port)	14,040	-	-	-	-	-	-	-	-	-	-	-	14,040	-
4	Incentive Bonus (Sonamosjid Port)	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000	235,000
5	Bank Charge & Commission (Sonamosjid Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Excise Duty (Sonamosjid Port)	115	-	-	-	-	-	-	-	-	-	-	-	115	-
7	Source Tax (Sonamosjid Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	TA/DA (Sonamosjid Port)	56,889	-	-	-	-	-	-	-	-	-	-	-	56,889	36,817
xiii. Administrative Expenses (Panama Hill Port)															
1	Salary & Allowance (Panama Hill Port)	3,872,678	-	-	-	-	-	-	-	-	-	-	-	3,872,678	3,300,863
2	Overtime (Panama Hill Port)	151,054	-	-	-	-	-	-	-	-	-	-	-	151,054	361,758
3	Rest & Recreation Allowance (Panama Hill Port)	29,610	-	-	-	-	-	-	-	-	-	-	-	29,610	17,960
4	Incentive Bonus (Panama Hill Port)	400,000	-	-	-	-	-	-	-	-	-	-	-	400,000	376,000
5	Service & Supply (Panama Hill Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	TA/DA (Panama Hill Port)	81,939	-	-	-	-	-	-	-	-	-	-	-	81,939	54,049
xiv. Administrative Expenses (United Land Port, Tacknaf)															
1	Salary & Allowance (United Land Port, Tacknaf)	2,357,821	-	-	-	-	-	-	-	-	-	-	-	2,357,821	2,086,354
2	Overtime (United Land Port, Tacknaf)	111,184	-	-	-	-	-	-	-	-	-	-	-	111,184	216,526
3	Rest & Recreation Allowance (United Land Port, Tacknaf)	30,990	-	-	-	-	-	-	-	-	-	-	-	30,990	-
4	Service & Supply (United Land Port, Tacknaf)	13,760	-	-	-	-	-	-	-	-	-	-	-	13,760	20,091
5	Incentive Bonus (United Land Port, Tacknaf)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	282,000
6	TA/DA (United Land Port, Tacknaf)	81,123	-	-	-	-	-	-	-	-	-	-	-	81,123	32,621
xv. Administrative Expenses (Bibir Bazar Land Port)															
1	Salary & Allowance (Bibir Bazar Land Port)	3,135,021	-	-	-	-	-	-	-	-	-	-	-	3,135,021	2,627,924
2	Overtime (Bibir Bazar Land Port)	45,068	-	-	-	-	-	-	-	-	-	-	-	45,068	152,003
3	Rest & Recreation Allowance (Bibir Bazar Land Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	15,940



SL No.	Particulars	Head Office	Benapole Port	Burimari Port	Abhawara Port	Bhokra Port	Nasirgon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratalil Port	Sheola Port	Dhansu-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
4	Incentive Bonus (Bibir Bazar Land Port)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	282,000
5	Source Tax (Bibir Bazar Port)	-	-	-	-	-	-	-	-	-	-	-	-	115	-
6	TA/DA (Bibir Bazar Land Port)	12,680	-	-	-	-	-	-	-	-	-	-	-	12,680	36,442
xvi. Administrative Expenses (Bangla Bandha Port, Panchagar)															
1	Salary & Allowance (Bangla Bandha Port, Panchagar)	2,448,856	-	-	-	-	-	-	-	-	-	-	-	2,448,856	1,614,730
2	Overtime (Bangla Bandha Port, Panchagar)	34,536	-	-	-	-	-	-	-	-	-	-	-	34,536	120,104
3	Rest & Recreation Allowance (Bangla Bandha Port, Panchagar)	14,540	-	-	-	-	-	-	-	-	-	-	-	14,540	-
4	Bank Charge (Bangla Bandha Port, Panchagar)	1,150	-	-	-	-	-	-	-	-	-	-	-	1,150	-
5	Excise Duty (Bangla Bandha Port, Panchagar)	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
6	Chances & Commission (Bangla Bandha Port, Panchagar)	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	329,000
7	TA/DA (Bangla Bandha Port, Panchagar)	20,862	-	-	-	-	-	-	-	-	-	-	-	20,862	56,787
xvii. Administrative Expenses (Balla Port)															
1	Salary & Allowance (Balla Port)	2,084,016	-	-	-	-	-	-	-	-	-	-	-	2,084,016	2,059,085
2	Incentive Bonus (Balla Port)	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000	141,000
3	Overtime (Balla Port)	66,900	-	-	-	-	-	-	-	-	-	-	-	66,900	109,208
4	Rest & Recreation Allowance (Balla Port)	15,180	-	-	-	-	-	-	-	-	-	-	-	15,180	-
5	TA/DA (Balla Port)	58,382	-	-	-	-	-	-	-	-	-	-	-	58,382	7,360
xviii. Administrative Expenses (Dhansu-Kamalpur Port)															
1	Salary & Allowance (Dhansu-Kamalpur Port)	2,044,488	-	-	-	-	-	-	-	-	-	-	-	2,044,488	2,093,759
2	Incentive Bonus (Dhansu-Kamalpur Port)	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	141,000
3	Overtime (Dhansu-Kamalpur Port)	89,960	-	-	-	-	-	-	-	-	-	-	-	89,960	130,702
4	Rest & Recreation Allowance (Dhansu-Kamalpur Port)	13,050	-	-	-	-	-	-	-	-	-	-	-	13,050	-
5	National & Religious Festival (Dhansu-Kamalpur Port)	11,800	-	-	-	-	-	-	-	-	-	-	-	11,800	-
6	Service & Supply (Dhansu-Kamalpur Port)	52,859	-	-	-	-	-	-	-	-	-	-	-	52,859	-
7	TA/DA (Dhansu-Kamalpur Port)	66,996	-	-	-	-	-	-	-	-	-	-	-	66,996	41,013
8	Bank Charge & Commission (Dhansu-Kamalpur Port)	-	-	-	-	-	-	-	-	-	-	-	2,415	44,509	
9	Excise Duty (Dhansu-Kamalpur Port)	-	-	-	-	-	-	-	-	-	-	-	3,000	-	
xix. Administrative Expenses (Ramghor Port)															
1	Salary & Allowance (Ramghor Port)	4,822,591	-	-	-	-	-	-	-	-	-	-	-	4,822,591	3,107,273
2	Incentive Bonus (Ramghor Port)	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	180,000
3	Overtime (Ramghor Port)	96,251	-	-	-	-	-	-	-	-	-	-	-	96,251	54,335
4	Rest & Recreation Allowance (Ramghor Port)	20,360	-	-	-	-	-	-	-	-	-	-	-	20,360	30,990
5	National & Religious Festival (Ramghor Port)	12,192	-	-	-	-	-	-	-	-	-	-	-	12,192	-
6	Service & Supply (Ramghor Port)	63,755	-	-	-	-	-	-	-	-	-	-	-	63,755	-
7	TA/DA (Ramghor Port)	42,424	-	-	-	-	-	-	-	-	-	-	-	42,424	103,342
xx. Administrative Expenses (Birat Port)															
1	Salary & Allowance (Birat Port)	764,966	-	-	-	-	-	-	-	-	-	-	-	764,966	190,294
2	Overtime (Birat Port)	17,714	-	-	-	-	-	-	-	-	-	-	-	17,714	40,383
3	TA/DA (Birat Port)	6,644	-	-	-	-	-	-	-	-	-	-	-	6,644	-
4	Incentive Bonus (Birat Port)	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	94,000
xxi. Administrative Expenses (Dorchana Port)															
1	Salary & Allowance (Dorchana Port)	1,013,813	-	-	-	-	-	-	-	-	-	-	-	1,013,813	196,025
2	Overtime (Dorchana Port)	28,484	-	-	-	-	-	-	-	-	-	-	-	28,484	25,483
3	Incentive Bonus (Dorchana Port)	110,000	-	-	-	-	-	-	-	-	-	-	-	110,000	94,000
E. Repair & Maintenance (All Port)															
I. Repair & Maintenance (Head Office)															
1	Repair of Office Equipment (Head Office)	480,770	-	-	-	-	-	-	-	-	-	-	-	480,770	354,292
2	Repair of Other Building & Infrastructure (Head Office)	1,503,574	-	-	-	-	-	-	-	-	-	-	-	1,503,574	816,004
3	Repair of Electric Infrastructure (Head Office)	95,700	-	-	-	-	-	-	-	-	-	-	-	95,700	-
4	Repair of Information & Communication (Head Office)	126,614	-	-	-	-	-	-	-	-	-	-	-	126,614	-
5	Repair of Car (Head Office)	353,503	-	-	-	-	-	-	-	-	-	-	-	353,503	360,419
II. Repair & Maintenance (Benapole Port)															
1	Repair of Information & Communication (Benapole Port)	1,354,996	-	-	-	-	-	-	-	-	-	-	-	1,354,996	564,665
2	Maintenance of Database & software (Benapole Port)	2,916,000	-	-	-	-	-	-	-	-	-	-	-	2,916,000	-
3	Repair of Other Building & Infrastructure (Benapole Port)	9,453,801	-	-	-	-	-	-	-	-	-	-	-	9,453,801	9,258,055
4	Repair of Furniture & Equipment (Benapole Port)	3,146,300	-	-	-	-	-	-	-	-	-	-	-	3,146,300	1,621,019
5	Repair of Electric Infrastructure (Benapole Port)	2,168,035	-	-	-	-	-	-	-	-	-	-	-	2,168,035	1,947,727
6	Repair of Furniture & Equipment (Benapole Port)	-	8,038	-	-	-	-	-	-	-	-	-	-	8,038	-
7	Repair of Vehicles (Benapole Port)	-	65,966	-	-	-	-	-	-	-	-	-	-	65,966	-
8	Repair of Electric Structure (Benapole Port)	-	3,140	-	-	-	-	-	-	-	-	-	-	3,140	-
9	Repair of Fire Extinguisher Registration Fees (Benapole Port)	-	233,554	-	-	-	-	-	-	-	-	-	-	233,554	-
10	Repair of Fire Jeep/Car (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	159,509
III. Repair & Maintenance (Burimari Port)															
1	Repair of Electronic Infrastructure (Burimari Port)	355,620	-	-	-	-	-	-	-	-	-	-	-	355,620	102,366
2	Repair of Other Building & Infrastructure (Burimari Port)	2,789,350	-	-	-	-	-	-	-	-	-	-	-	2,789,350	789,973
3	Repair of Office Equipment (Burimari Port)	17,200	-	-	-	-	-	-	-	-	-	-	-	17,200	-

SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Ahassara Port	Bhokra Port	Nakugan Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratnail Port	Sheola Port	Dhansha-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
4	Repair of com. Soft & e-service (Burimari Port)	1,083,840	-	-	-	-	-	-	-	-	-	-	-	1,083,840	811,277
5	Repair of Machine & Equipment (Burimari Port)	1,472,391	-	-	-	-	-	-	-	-	-	-	-	1,472,391	-
iv.	Repair & Maintenance (Ahshara Port)														
1	Repair of Other Building & Infrastructure (Ahshara Port)	161,151	-	-	-	-	-	-	-	-	-	-	-	161,151	124,258
2	Repair of Office Equipment (Ahshara Port)	871,000	-	-	-	-	-	-	-	-	-	-	-	871,000	377,283
3	Repair of Machine & Equipment (Ahshara Port)	26,000	-	-	-	-	-	-	-	-	-	-	-	26,000	31,923
v.	Repair & Maintenance (Bhokra Port)														
1	Repair of Electronic Infrastructure (Bhokra Port)	638,200	-	-	-	-	-	-	-	-	-	-	-	638,200	500,000
2	Repair of Roads & Highway (Bhokra Port)	2,729,370	-	-	-	-	-	-	-	-	-	-	-	2,729,370	800,000
3	Repair of Machine & Equipment (Bhokra Port)	722,250	-	-	-	-	-	-	-	-	-	-	-	722,250	722,250
4	Repair of Other Building & Infrastructure (Bhokra Port)	2,919,373	-	-	-	-	-	-	-	-	-	-	-	2,919,373	1,320,173
vi.	Repair & Maintenance (Nakugan Port)														
1	Repair of Electric Infrastructure (Nakugan Port)	50,000	-	-	-	-	-	-	-	-	-	-	-	50,000	155,474
2	Repair of Machine & Equipment (Nakugan Port)	454,040	-	-	-	-	-	-	-	-	-	-	-	454,040	358,650
3	Repair of Other Building & Infrastructure (Nakugan Port)	280,049	-	-	-	-	-	-	-	-	-	-	-	280,049	-
vii.	Repair & Maintenance (Sonahat Port)														
1	Repair of Electronic Infrastructure (Sonahat Port)	54,000	-	-	-	-	-	-	-	-	-	-	-	54,000	300,000
2	Repair of Machine & Equipment (Sonahat Port)	345,990	-	-	-	-	-	-	-	-	-	-	-	345,990	464,459
3	Repair of Other Building & Infrastructure (Sonahat Port)	40,883	-	-	-	-	-	-	-	-	-	-	-	40,883	661,927
viii.	Repair & Maintenance (Tamabil Port)														
1	Repair of Electronic Infrastructure (Tamabil Port)	623,490	-	-	-	-	-	-	-	-	-	-	-	623,490	100,000
2	Repair of Machine & Equipment (Tamabil Port)	639,346	-	-	-	-	-	-	-	-	-	-	-	639,346	522,609
3	Repair of Other Building & Infrastructure (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	203,660
ix.	Repair & Maintenance (Belonia Port)														
1	Repair of Electric Infrastructure (Belonia Port)	74,000	-	-	-	-	-	-	-	-	-	-	-	74,000	-
2	Repair of Other Building & Infrastructure (Belonia Port)	104,000	-	-	-	-	-	-	-	-	-	-	-	104,000	-
3	Repair of Machine & Equipment (Belonia Port)	401,497	-	-	-	-	-	-	-	-	-	-	-	401,497	-
x.	Repairs & Maintenance (Gobrakura Koratnail Port)														
1	Repair of Electric Infrastructure (Gobrakura Port)	169,250	-	-	-	-	-	-	-	-	-	-	-	169,250	-
2	Repair of Machine & Equipment (Gobrakura Port)	533,641	-	-	-	-	-	-	-	-	-	-	-	533,641	-
3	Repair of Other Building & Infrastructure (Gobrakura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	220,092
F.	Capital Expenditure (All Port)	380,912,930	-	-	-	-	-	-	-	-	-	-	-	380,912,930	265,863,670
I.	Fixed Assets (Head Office)														
1	SASEC IT FSD Project (Head Office)	36,100,000	-	-	-	-	-	-	-	-	-	-	-	36,100,000	800,000
2	Non Residential Buildings (Head Office)	88,331,324	-	-	-	-	-	-	-	-	-	-	-	88,331,324	965,682
3	Computer & Relivants (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	372,735	
4	Furniture & Office Equipment (Head Office)	110,900	-	-	-	-	-	-	-	-	-	-	-	110,900	
5	Computer Software & E-Service (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	992,400	
6	Information & Communication (Head Office)	272,630	-	-	-	-	-	-	-	-	-	-	-	272,630	
7	Consistency (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	295,787	
8	Other Capitalised Expenses (Head Office)	461,634	-	-	-	-	-	-	-	-	-	-	-	461,634	
9	Other Furniture (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	98,000	
II.	Fixed Assets (Benapole Port)														
1	Automation (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	2,900,170
2	Residential Buildings (Benapole Port)	17,073,774	-	-	-	-	-	-	-	-	-	-	-	17,073,774	
3	Electronical Equipment (Benapole Port)	10,662,509	-	-	-	-	-	-	-	-	-	-	-	10,662,509	
4	ICT Equipments (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	2,094,538	
5	Computer & Relivants (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	990,188	
6	Consistency (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	440,323	
7	Furniture (Benapole Port)	590,100	-	-	-	-	-	-	-	-	-	-	-	590,100	
III.	Fixed Assets (Bhokra Port)														
1	Roofing (Bhokra Port)	26,600,779	-	-	-	-	-	-	-	-	-	-	-	26,600,779	
2	Residential Buildings (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
3	Other Building & Infrastructure (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
4	Computer & Relivants (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Solar Panel (Bhokra Port)	33,327,566	-	-	-	-	-	-	-	-	-	-	-	33,327,566	
6	Land Scaping (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Furniture (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Health & Safety Equipments (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Health & Safety Equipments (Bhokra Port)	276,540	-	-	-	-	-	-	-	-	-	-	-	276,540	
10	Land Acquisition (Bhokra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
IV.	Fixed Assets (Burimari Port)														
1	Other Building & Infrastructure (Burimari Port)	815,414	-	-	-	-	-	-	-	-	-	-	-	815,414	
2	Automation (Burimari Port)	250,800	-	-	-	-	-	-	-	-	-	-	-	250,800	
3	Land Acquisition (Burimari Port)	72,743,716	-	-	-	-	-	-	-	-	-	-	-	72,743,716	
4	Computer & Relivants (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Electronical Equipment (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	



SL. No.	Particulars	Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugon Port	Tamabil Port	Sonahat Port	Belonia Port	Gohrakura-Koraitoli Port	Sheola Port	Dhanu-Kamalpur Port	Balance as on 30 June 2025	Balance as on 30 June 2024
31	Welfare Fund Deduction (BLFA)	646,200	-	-	-	-	-	-	-	-	-	-	-	646,200	-
32	Advance Return	1,615,000	-	-	-	-	-	-	-	-	-	-	-	1,615,000	-
33	Boice contract/Software repair & Maintenance	-	152,000	-	-	-	-	-	-	-	-	-	-	152,000	-
34	Boice paid (Benapole)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Salary Deduction Income Tax Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I.	Advance Payment	467,251,979	-	-	-	-	-	-	-	-	-	-	-	467,251,979	765,409,938
1.	Advance Income Tax Payment	330,000,000	-	-	-	-	-	-	-	-	-	-	-	330,000,000	370,000,000
2.	Advance Payment for Office Work	4,544,480	-	-	-	-	-	-	-	-	-	-	-	4,544,480	14,958,185
3.	Income Tax Adjustment Payment	132,707,499	-	-	-	-	-	-	-	-	-	-	-	132,707,499	-
4.	Transfer to Janata Bank PLC (SND-321/05)	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000,000
5.	Transfer to Burimari	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000,000
6.	Transfer to Sonali Bank PLC (SND-641)	-	-	-	-	-	-	-	-	-	-	-	-	-	105,000,000
7.	Transfer to Sonali Bank PLC (SND-52)	-	-	-	-	-	-	-	-	-	-	-	-	-	205,700,000
8.	Cash Deposit into Sonali Bank PLC (SND-52)	-	-	-	-	-	-	-	-	-	-	-	-	-	651,753
9.	Transfer to Sonali Bank PLC (SND-53)	-	-	-	-	-	-	-	-	-	-	-	-	-	19,100,000
K.	Deduction Payment/Refund	10,963,334	-	-	-	-	-	-	-	-	-	-	-	10,963,334	7,602,828
1.	Security Deposit Refund	10,963,334	-	-	-	-	-	-	-	-	-	-	-	10,963,334	7,602,828
2.	Auction Tax Paid	124,750	-	-	-	-	-	-	-	-	-	-	-	124,750	-
3.	Auction TAX Paid	165,000	-	-	-	-	-	-	-	-	-	-	-	165,000	40
Total Expenses This Year		3,416,128,315	911,179,107	452,409,681	1,102,633	306,645,104	53,537,940	167,145,389	170,116,453	606,759	12,018,848	49,829,594	5,612,480	5,546,332,303	8,363,333,137
L.	Closing Balance	138,410,402	35,519,064	37,599,250	1,179,775	12,905,212	10,611,356	8,131,702	45,574,822	828,993	1,009,707	8,113,739	4,281,006	304,165,028	264,363,280
1.	Cash in Hand	138,410,402	35,519,064	37,599,250	1,179,775	12,905,212	10,611,356	8,131,702	45,574,822	828,993	1,009,707	8,113,739	4,281,006	304,165,028	149,247
2.	Cash at Bank	-	-	-	-	-	-	-	-	-	-	-	-	-	264,214,033
Total		3,554,538,718	946,698,171	490,008,931	2,282,408	319,550,316	64,149,296	175,277,091	215,691,275	1,435,751	13,028,554	57,943,333	9,893,486	5,850,497,330	8,627,696,417

(Signature)
Deputy Director (Accounts)

শাকিনা সুলতানা পলি
পরিচালক (ট্রাফিক)
হিসাব শাখা
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ

(Signature)
Director (Audit)

মোহাম্মদ রাশেদ ইকবাল চৌধুরী
উপসচিব
পরিচালক (অডিট)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ, ঢাকা।

(Signature)
পরিচালক (হিসাব)
বাংলাদেশ স্থলবন্দর কর্তৃপক্ষ
ঢাকা।



BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements

For the year ended 30 June 2025

1.00 Legal Status of the Authority

Bangladesh Land Port Authority (BLPA) came into being under Bangladesh Sthala Bandar Kartipaksha Act, 2001 (Act 20 of 2001) to facilitate and improve import and export between Bangladesh and neighboring countries. There are 24 land ports under Bangladesh Land Ports Authority (BLPA) till FY 2018-19. Of the declared land ports namely Benapole Port, Sonamasjid Port, Hili Port, Teknaf Port, Bibibazar Port, Bangla Bandha Port, Birol Port, Burimari Port, Tamabil Port, Akhawara Port, Bhomra Port, Darshana Port, Belonia Port, Nakugaon Port, Ramgarh Port, Gobraakura-Koraituli Port, Sonahat Port, Tagamukh Port, Chilahati Port, Daulatgonj Port, Sheola Port, Dhanua-Kamalpur Port, Balla Port and Bholagonj Port. These ports are under the administrative control of the Bangladesh Land Ports Authority (BLPA). At present out of 24 land ports, 05 land ports such as Bangla Bandha Port, Sonamasjid Port, Hili Port, Teknaf Port, and Bibirbazar Port are being operating by Private Port Operators. 07 land ports such as Benapole Port, Burimari Port, Akhawara Port, Bhomra Port, Tamabil Port, Nakugaon Port and Sonahat Port are being directly operating by Bangladesh Land Ports Authority (BLPA). Rest of the 12 land ports are under construction for development. It is to be noted that under the Motor Vehicle Agreement (BBIN MVA) between Bangladesh, India, Nepal and Bhutan, trade with neighboring countries by land will increase in the near future as well as the amount and majority of government revenue will increase.

1.01 Running (Own Operated) Land Port

- | | |
|-------------------------------------|-------------------------------|
| 1. Benapole Port, Jessore | 2. Burimari Port, Lalmonirhat |
| 3. Bhomra Port, Shatkhira | 4. Tamabil Port, Sylhet |
| 5. Sonahat Port, Kurigram | 6. Nakugaon Port, Sherpur |
| 7. Akhawara Port, Brahmanbaria | 8. Belonia Port, Feni |
| 9. Gobraakura-Koraituli, Mymensingh | 10. Sheola Port, Sylhet |
| 11. Dhanua-Kamalpur, Jamalpur | |

1.02 Running (BOT Operated) Land Port

- | | |
|--------------------------------------|-----------------------------|
| 1. Sonamasjid Port, Chapai Nawabgonj | 2. Hili Port, Dijanpur |
| 3. Bangla Bandha Port, Panchagar | 4. Bibirbazar Port, Comilla |
| 5. Teknaf Port, Cox's Bazar | |

1.03 Under Development Land Port

- | | |
|-------------------------------|--------------------------------|
| 1. Ramgarh Port, Khagrachhari | 2. Balla Port, Hobiganj |
| 3. Birol Port, Dinajpur | 4. Darshana Port, Chuadanga |
| 5. Chilahati Port, Nilphamari | 6. Bholagonj Port, Sylhet |
| 9. Tegamukh Port, Chittagong | 10. Daulatganj Port, Chuadanga |
| 11. Bokshigonj Port, Jamalpur | |

1.04 Proposed Land Port

- | | |
|--------------------------|------------------------------|
| 1. Pragpur Port, Kushtia | 2. Mujibnagar Port, Meherpur |
|--------------------------|------------------------------|

1.05 Vision and Mission
1.05.01 Vision

Facilitating export-import through land routes.

1.05.02 Mission

Infrastructure development, efficient cargo handling, improvement of storage facilities, fostering public-private partnership for effective and better service delivery.

2.00 Objective and Activities of BLPA

The main objective and activities of Bangladesh Land Port Authority (BLPA) are as follows:

2.01 Objectives

- Facilitating trade with neighboring countries, e.g. India, Nepal, Bhutan and Myanmar.
- Raising national income through increased import and export trade.
- Reducing the trend of smuggling.
- Enabling private enterprise to participate in the port service for higher level of efficiency.
- Strengthening partnership between private & public sector for future development and poverty

2.02 Activities

1. Formulating policy for development, management expansion, operation and maintenance of all land
2. Engaging operators for receiving, maintaining and dispatching cargoes at land ports;
3. Preparing schedule of tariffs, tolls, rates and fees chargeable to the port users having prior approval of the government;
4. Executing contracts with any person to fulfill the objectives of the Act.
5. Exchanging opinion and communication with the related countries with the land port and developing infrastructures as well as extension trade through co-operation of the organizations concerned to national and international trades for developing and running the port activities smoothly.

3.00 Significant of Accounting Policies

3.01 Accounting Basis and Preparation of Financial Statements

The Financial Statements have been prepared in accordance with the International Accounting Standard (IAS) under accrual basis, separate receipts and payments accounts have been prepared for Head Office, Benapole Port, Burimari Port, Akhawara Port, Bhomra Port, Nakugoan Port, Tamabil Port, Sonahat Port, Belonia Port, Gobrakura-Koraituli Port, Sheola Port and Dhanua-Kamalpur Port at the end of the financial year consolidated financial statements have been prepared to depict the overall position of the organization at a glance.

3.02 Property, Plant & Equipment

These are stated at cost less accumulated depreciation except land and land development which is stated at cost.

3.03 Depreciation

Depreciation on property, plant and equipment is provided using the rates prescribed by the Authority. Additions made during the year are depreciated for a full financial year, irrespective of the date of acquisition.

The rate of depreciation on each class of assets are as follows:

Name of Property, Plant & Equipments	Rate of Depreciation (%)
1. Building and Structure	5%
2. Boundary Wall	10%
3. Roads and Drain	10%
4. Machine and Equipment	15%
5. Electrical Equipment	20%
6. Fire Hydrant	7.5%
7. Intercom, Telephone, Internet and mobile	15%
8. Office Equipment	15%
9. Furniture and Fixture	10%
10. Vehicle	15%
11. Computer	20%
12. Interior Dimension	15%
13. Ware House	5%
14. Fire Extinguisher	15%
15. Both Room and Latrine	10%
16. Barrack	10%
17. Open stake Yard	10%
18. Truck Terminal	10%
19. Weighting Scale	20%
20. Transformer	20%
21. Jetty Poltun	10%
22. CCTV	20%
23. Development Works and Construction	20%
24. Palasaiding work	20%
25. Observation tower	20%

3.04 Provision for Income Tax

Provision for income tax has been made in the accounts at the rate applicable for the Organization as per Income Tax Act 2023.

The organization has submitted income tax return to the national board of Revenue; however, the NBR not assessed these returns to date.

Accounting Year	Assessment Year	Tax Outstanding	Current Status
2017-2018	2018-2019	57,707,499.00	Assessment under Process
2018-2019	2019-2020	25,000,000.00	Assessment under Process
2019-2020	2020-2021	18,923,670.00	Assessment under Process
2020-2021	2021-2022	20,000,000.00	Assessment under Process
2021-2022	2022-2023	11,076,330.00	Assessment under Process

3.05 Functional and Presentational Currency

These financial statements are prepared in Bangladesh Taka (Taka/BDT/Tk.), which is the Organization's functional currency. All financial information's presented in Taka have been rounded off to the nearest integer.

3.06 Reporting Period

These financial statements of the Company cover the financial year from 01 July 2024 to 30 June 2025 with comparative figures for the financial year from 01 July 2023 to 30 June 2024 is followed consistently.

3.07 Events after the Reporting Period

Events after the financial position date that provide additional information about the Organization's position at the reporting date are reflected in the financial statements. Events after the reporting date that are not adjusting events are disclosed in the notes when material.

3.08 General

Previous period's figures have been rearranged, wherever considered necessary, to conform to current year's presentation.

3.09 Reclassification of Government Funds

During the year, the Authority reviewed the presentation of Government financing in the financial statements. Previously, Government Equity Fund, Government Loans and Government Grants were disclosed separately under different notes and carried forward from prior years.

As per the decision of the Management, all such balances have been consolidated and transferred to a single head titled "Fund Account" during the year.

The purpose of this reclassification is to:

- Present Government financial support in a unified and
- Improve clarity and consistency in financial reporting.
- Align the presentation with the current financial

This transfer represents only a reclassification within the equity/liability section of the Statement of Financial Position. There is no impact on total equity, total liabilities, surplus/deficit, or cash flows of the Authority as a result of this reclassification.

Comparative figures, where necessary, have been regrouped/rearranged to conform to the current year's presentation.

3.10 Investment in Fixed Deposit Receipts (FDR)

Investments in Fixed Deposit Receipts (FDR) are stated at cost, representing the actual amount deposited with banks.

The Authority follows the cash basis of accounting in respect of FDR interest income. Interest income is recognized in the Statement of Income and Expenditure only when it is actually received or credited to the bank account. No provision is made for interest accrued but not realized as at the reporting date.

FDR investments are classified under Investments in FRD (Short-Term) in the Statement of Financial Position.

BANGLADESH LAND PORT AUTHORITY (BLPA)
Notes to the Financial Statements

For the year ended 30 June 2025

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
4.00	Property, Plant & Equipment: BDT 1,786,153,380		
	Cost:		
	Opening Balance	2,367,589,398	2,083,786,446
	Add: Addition during the year	380,912,930	283,802,952
	Less: Adjustment during the year	-	-
		2,748,502,328	2,367,589,398
	Accumulated Depreciation:		
	Opening Balance	872,336,365	798,567,677
	Add: Depreciation Charged during the year	90,012,584	73,768,688
	Less: Adjustment during the year	-	-
		962,348,948	872,336,365
	Written Down Value (WDV)	1,786,153,380	1,495,253,033
	(Detail of Property, Plant & Equipment have been shown in Annexure-A)		
5.00	SASEC Road Connectivity Project (Work in progress): BDT 1,107,132,253		
	Cost:		
	Opening Balance (SASEC Road Connectivity Project)	1,107,132,253	1,107,132,253
	Add: Addition during the year	-	-
		1,107,132,253	1,107,132,253
	Accumulated Depreciation:		
	Opening Balance	-	-
	Add: Depreciation Charged during the year	-	-
	Less: Adjustment during the year	-	-
		1,107,132,253	1,107,132,253
6.00	Investment in FDR (Short-Term): BDT 8,390,592,036		
	Opening Balance	7,749,496,943	5,426,451,349
	Add: Addition during the year	1,230,000,000	3,300,000,000
	Add: Interest during the year	682,167,144	389,925,074
		9,661,664,087	9,116,376,423
	Less: Encashment of FDR	1,053,301,609	1,225,275,416
	Less: Encashment of Interest on FDR this year	83,080,080	56,546,477
	Less: TDS of Interest Charge	129,343,246	81,047,741
	Less: Excise Duty on FDR	5,347,115	4,009,845
	Closing Balance	8,390,592,036	7,749,496,943
	(Detail of Investment in FDR (Short-Term) have been shown in Annexure-B)		
	** The Authority maintains investments in Fixed Deposit Receipts (FDR) with scheduled banks. As per the existing financial practice of the Authority, FDR balances are recognized and presented in the financial statements on a cash basis.		
7.00	Advances, Deposits and Prepayments: BDT 17,909,441		
	Opening Balance	16,778,992	14,565,348
	Add: Advance during this year	4,544,480	14,958,185
		21,323,472	29,523,533
	Less: Adjustment during the year	2,499,332	12,371,772
	Less: Realized during this year	914,699	372,769
	Closing Balance	17,909,441	16,778,992
8.00	Short Term Loan (Project): BDT 682,743,922		
	Opening Balance	647,343,922	845,868,891
	Belonia Port Development Project	371,872	371,872
	BRCP Project	163,514,444	163,614,444
	Vehicle Terminal Project Loan (Benapole Port)	482,457,606	681,882,575
	Access Project	1,000,000	-
		35,400,000	79,450,000
	Add: Payment during this year		
	Vehicle Terminal Project Loan (Benapole Port)	-	-
	BRCP Project	-	-
	Loan Paid to Access Project	35,400,000	1,000,000
	Volagonj Project	-	78,450,000
	Belonia Port Development Project	-	-
		682,743,922	925,318,891

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
	Less: Adjustment during the year	-	277,974,969
	Belonia Port Development Project Loan Recovery	-	-
	Volagonj Project Loan Recovery	-	78,450,000
	BRCP Loan Recovery	-	100,000
	Vehicle Terminal Project Loan Recovery (Benapole Port)	-	199,424,969
	Closing Balance	682,743,922	647,343,922
9.00	Trade and Other Receivable: BDT 42,952,429		
	Sonamasjid Port	9.01 14,180,183	19,332,409
	Panama Hili Port	9.02 9,782,237	10,086,833
	United Land Port, Tacknaf	9.03 45,429	1,483,536
	Bibir Bazar Land Port	9.04 16,216,834	14,276,989
	Bangla Bandha Port, Panchagar	9.05 2,727,746	4,844,359
	Closing Balance	42,952,429	50,024,125
9.01	Sonamasjid Port: BDT 14,180,183		
	Opening Balance	19,332,409	27,593,867
	Add: Income during this year	154,847,713	105,806,474
		174,180,122	133,400,341
	Less: Received during this year	157,626,939	111,694,932
	Less: Income Adjustment during this year	2,373,000	2,373,000
	Closing Balance	14,180,183	19,332,409
9.02	Panama Hili Port: BDT 9,782,237		
	Opening Balance	10,086,833	11,882,252
	Add: Income during this year	48,990,978	43,823,124
		59,077,811	55,705,375
	Less: Income Adjustment during this year	1,425,000	1,425,000
	Less: Received during this year	47,870,574	44,193,543
	Closing Balance	9,782,237	10,086,833
9.03	United Land Port, Tacknaf: BDT 45,429		
	Opening Balance	1,483,536	1,947,567
	Add: Income during this year	12,372,925	52,867,933
		13,856,461	54,815,500
	Less: Income Adjustment during this year	-	-
	Less: Received during this year	13,811,032	53,331,964
	Closing Balance	45,429	1,483,536
9.04	Bibir Bazar Land Port: BDT 16,216,834		
	Opening Balance	14,276,989	12,400,459
	Add: Income during this year	2,297,158	2,183,668
		16,574,147	14,584,127
	Less: Income Adjustment during this year	-	-
	Less: Received during this year	357,313	307,138
	Closing Balance	16,216,834	14,276,989
9.05	Bangla Bandha Port, Panchagar: BDT 2,727,746		
	Opening Balance	4,844,359	5,165,764
	Add: Income during this year	34,641,370	38,820,133
		39,485,729	43,985,897
	Less: Income Adjustment during this year	362,500	362,500
	Less: Received during this year	36,395,483	38,779,038
	Closing Balance	2,727,746	4,844,359
10.00	Advance Income Tax: BDT 0		
	Opening Balance	2,161,759,034	1,708,493,787
	Add: Addition during the year	460,825,621	453,265,247
	Add: Previous Year Adjustment (TDS on FDR)	-	-
		2,622,584,656	2,161,759,034
	Less: Adjustment during the year	2,622,584,656	-
	Closing Balance	-	2,161,759,034
10.01	Addition During the Year: BDT 460,825,621		
	Advance Income Tax U/S 64 (Assessment year 2023-24)	330,000,000	370,000,000
	TDS on FDR Interest	129,343,246	81,047,741
	TDS on Bank Interest	1,482,375	2,217,505
	Closing Balance	460,825,621	453,265,247

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
11.00	Cash and Cash Equivalents: BDT 318,323,567		
	Cash in Hand	11.01 -	149,247
	Cash at Bank	11.02 318,323,567	293,096,891
	Closing Balance	318,323,567	293,246,138
11.01	Cash in Hand: BDT 0		
	01. Head Office	-	149,247
	02. Benapole Port	-	-
	03. Burimary Port	-	-
	04. Akhawara Port	-	-
	05. Bhomra Port	-	-
	06. Nakugaon Port	-	-
	07. Tamabil Port	-	-
	08. Sonahat Port	-	-
	09. Belonia Port	-	-
	10. Gobrakura-Koraituli Port	-	-
	11. Sheola Port	-	-
	12. Dhanua-Kamalpur Port	-	-
	Closing Balance	-	149,247
11.02	Cash at Bank: BDT 318,323,567		
	Head Office:	138,410,401	106,959,136
	1. Janata Bank PLC, Bangla Motor Branch, STD A/C No.: 100008689177	240,385	982,483
	2. Sonali Bank PLC, Karwan Bazar Branch, SND A/C No.: 0117236000641	30,856,809	39,355,824
	3. Sonali Bank PLC, Comilla Corporate Branch, SNDS A/C No.: 1309436000737	261,591	397,670
	4. Sonali Bank PLC, Public Service Commission Branch, SND A/C No.: 0110703000053	4,154,758	1,376,033
	5. Sonali Bank PLC (Karwan Bazar Branch-Dhaka)-CD-2030/2038	2,302	2,302
	6. Sonali Bank PLC, Sonamasjid Branch, STD A/C No.: 4709236000067	20,191,489	8,047,208
	7. Sonali Bank PLC, Hakimpur Branch, SNDS A/C No.: 1812736000076	3,765,346	1,821,612
	8. Jumuna Bank PLC (Gulshan Branch-Dhaka)-STD- 420	1,742	1,742
	9. NCC Bank PLC (Motejeel Branch-Dhaka)-SND-006/895	9,168	9,168
	10. Janata Bank PLC, University Grants Comm Branch, SND A/C No.: 0100245479080	65,469,027	43,676,327
	11. Sonali Bank PLC, Public Service Commission Branch, SND A/C No.: 0110703000052	9,987,782	5,318,767
	12. Sonali Bank PLC, Banglabandha Sthalbandar Branch, SND A/C No.: 1922403000001	3,470,004	5,970,000
	Benapole Port:	35,519,064	37,483,576
	1. Janata Bank PLC, Benapole Branch, CDGOV A/C No.: 0100019690797	22,117	717
	2. Sonali Bank PLC, Benapole Branch, CAGOV A/C No.: 2306902001308	1,982,724	4,779,222
	3. Janata Bank PLC, Benapole Branch, SND A/C No.: 0100019669321	33,514,223	32,703,636
	Burimary Port:	37,599,250	40,974,134
	Janata Bank PLC, Burimary Branch, SND A/C No.: 0100088217360	37,599,250	40,974,134
	Akhawara Port:	1,179,775	546,161
	Sonali Bank PLC, Akhaura Branch, SND A/C No.: 1401004000828	1,179,775	546,161
	Bhomra Port:	12,905,212	24,456,169
	1. Sonali Bank PLC, Bhomra Branch, SND A/C No.: 2821110000002	1,483,367	1,143,147
	2. One Bank PLC, Bhomra Branch, SND A/C No.: 0463000000469	11,421,846	23,313,022
	Nakugaon Port:	10,611,356	6,752,576
	Sonali Bank PLC, Nalitabari Sherpur Branch, SNDS A/C No.: 6205110000056	10,611,356	6,752,576
	Tamabil Port:	8,131,702	23,199,599
	Agrani Bank PLC, Tamabil Branch, STD A/C No.: 0200011063632	8,131,702	23,199,599
	Sonahat Port:	45,574,822	15,399,771
	Janata Bank PLC, Bhurungamari Branch, SND A/C No.: 0100135036531	45,574,822	15,399,771
	Belonia Port:	828,993	279,484
	Janata Bank PLC, Parashuram Branch, SND A/C No.: 0100239257814	828,993	279,484
	Gobrakura-Koraituli Port:	1,009,707	3,525,868
	Agrani Bank PLC, Dhara Bazar Branch, STD A/C No.: 0200018701370	1,009,707	3,525,868
	Sheola Port:	8,113,739	2,835,045
	Agrani Bank PLC, Beani Bazar Branch, STD A/C No.: 020002069961	8,113,739	2,835,045
	Dhanua-Kamalpur Port:	4,281,006	1,802,514
	Janata Bank PLC, Dhanua-Kamalpur Branch, SND A/C No.: 0100250928496	4,281,006	1,802,514

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
	VAT Accounts (All Port):	14,158,542	28,882,858
	1. Sonali Bank PLC, Benapole Branch, CAGOV A/C No.: 2306902001309	233,076	4,820,215
	2. Janata Bank PLC, Benapole Branch, SND A/C No.: 0100019669372	6,274,717	7,700,397
	3. Janata Bank PLC, Burimary Branch, SND A/C No.: 0100088217661	3,447,524	5,399,555
	4. Sonali Bank PLC, Akhawara Branch, SNDS A/C No.: 1401004000839	14,191	16,726
	5. Sonali Bank PLC, Bhomra Branch, SND A/C No.: 2821110000003	2,536	2,480
	6. One Bank PLC, Bhomra Branch, SND A/C No.: 0463000000489	1,508,044	3,558,995
	7. Sonali Bank PLC, Nalitabari Sherpur Branch, SNDS A/C No.: 6205110000057	318,850	2,066,069
	8. Agrani Bank PLC, Tamabil Branch, STD A/C No.: 0200011063791	1,110,533	3,381,143
	9. Janata Bank PLC, Bhurungamari Branch, SND A/C No.: 0100135033248	971,286	1,160,458
	10. Janata Bank PLC, Parashuram Branch, SND A/C No.: 0100239283432	6,735	6,771
	11. Agrani Bank PLC, Dhara Bazar Branch, STD A/C No.: 0200018701371	3,301	2,036
	12. Agrani Bank PLC, Beani Bazar Branch, STD A/C No.: 0200020619771	136,318	267,672
	13. Janata Bank PLC, Dhanua-Kamalpur Branch, SND A/C No.: 0100250933996	131,431	500,341
	Closing Balance	318,323,567	293,096,891
12.00	Fund Account: BDT 429,462,300		
	Opening Balance	274,187,504	274,187,504
	Add: Transfer from Government Equity Fund	1,658,981	-
	Add: Transfer from Government Loan	50,000,000	-
	Add: Transfer from Government Grants	103,615,815	-
		429,462,300	274,187,504
	Less: Refund During the Year	-	-
	Closing Balance	429,462,300	274,187,504
13.00	Government Equity Fund: BDT 1,658,981		
	Opening Balance	1,658,981	1,658,981
	Add: Received during this year	-	-
		1,658,981	1,658,981
	Less: Transfer to Fund Account	(1,658,981)	-
	Closing Balance	-	1,658,981
	<i>**As per the decision of the management, the closing balance of the Government Equity Fund amounting to Tk. 1,658,981 as at 30 June 2024 has been transferred to "Fund Account" during the year.</i>		
14.00	Government Loan: BDT 50,000,000		
	Opening Balance	50,000,000	50,000,000
	Add: Received during this year	-	-
		50,000,000	50,000,000
	Less: Transfer to Fund Account	(50,000,000)	-
	Closing Balance	-	50,000,000
	<i>**During the year, as per management decision, the outstanding balance of Government Loan amounting to Tk. 50,000,000 has been transferred to "Fund Account".</i>		
15.00	Government Grants: BDT 103,615,815		
	Opening Balance	103,615,815	103,615,815
	Add: Received during this year	-	-
		103,615,815	103,615,815
	Less: Transfer to Fund Account	(103,615,815)	-
	Closing Balance	-	103,615,815
	<i>**As approved by management, the unutilized balance of Government Grants amounting to Tk. 103,615,815 has been transferred to "Fund Account" during the year.</i>		
16.00	Reserve & Surplus: BDT 10,766,954,842		
	Opening Balance	9,532,290,994	8,428,036,366
	Add: Excess of Income over Expenditure	1,234,663,848	1,104,254,628
		10,766,954,842	9,532,290,994
	Less: Perior year adjustment	-	-
	Closing Balance	10,766,954,842	9,532,290,994

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
17.00	Long Term Loan: BDT 621,121,393		
	Opening Balance	693,690,794	807,132,253
	SASEC Road Connectivity Project	693,690,794	807,132,253
	Addition During the year	-	-
	Less: Principal Payment during this year	72,569,401	113,441,459
	DSL Loan installment payment	72,569,401	113,441,459
	Principal Outstanding	621,121,393	693,690,794
	Opening Interest Balance	-	89,560,217
	Add: Accrued Interest	10,405,362	11,477,817
	Less: Interest Paid	10,405,362	101,038,033
	Interest Outstanding	-	-
	Closing Balance	621,121,393	693,690,794
18.00	Security Fund (BOT Port): BDT 32,302,500		
	Opening Balance	36,463,000	40,623,500
	Add: Received during this year	-	-
		36,463,000	40,623,500
	Less: Refund during the year	4,160,500	4,160,500
	Closing Balance	32,302,500	36,463,000
18.01	Sonamasjid Port: BDT 14,238,000		
	Opening Balance	16,611,000	18,984,000
	Add: Addition during this year	-	-
		16,611,000	18,984,000
	Less: Liquidity Damage	-	-
	Less: Advance Return during this year (Adjustment)	2,373,000	2,373,000
	Closing Balance	14,238,000	16,611,000
18.02	Panama Hill Port: BDT 12,825,000		
	Opening Balance	14,250,000	15,675,000
	Add: Addition during this year	-	-
		14,250,000	15,675,000
	Less: Advance Return during this year (Adjustment)	1,425,000	1,425,000
	Closing Balance	12,825,000	14,250,000
18.03	Bangla Bandha Port, Panchagar: BDT 1,812,500		
	Opening Balance	2,175,000	2,537,500
	Add: Addition during this year	-	-
		2,175,000	2,537,500
	Less: Advance Return during this year (Adjustment)	362,500	362,500
	Closing Balance	1,812,500	2,175,000
18.04	Bibir Bazar Land Port: BDT 5,800,000		
	Opening Balance	5,800,000	5,800,000
	Add: Addition during this year	-	-
		5,800,000	5,800,000
	Less: Advance Return during this year (Adjustment)	-	-
	Closing Balance	5,800,000	5,800,000
19.00	Liabilities for Expenses: BDT 4,646,064		
	Opening Balance	1,498,176	2,460,275
	Add: Provision for Operating Expenses	22.00	-
	Add: Provision for Administrative Expenses	23.00	-
	Add: Salary deduction & Others received	22.01	16,471,880
			17,970,056
	Less: Outstanding Payment for Operating Expenses	24.00	-
	Less: Outstanding Payment for Administrative Expenses	25.00	-
	Less: Salary Deduction & Other Payments	29.00	13,323,991
	Closing Balance	4,646,064	1,498,176
20.00	Liabilities for Other Finance: BDT 76,040,034		
	Security Deposit	20.01	60,833,139
	VAT Account	20.02	777,892
	Tax Account	20.03	270,462
	VAT Account (Port Income)	20.04	14,158,541
	Closing Balance	76,040,034	68,611,743

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
20.01	Security Deposit: BDT 60,833,139		
	Opening Balance	38,571,780	17,043,769
	Add: Addition during this year (Capital Expenditure)	32,935,943	11,323,627
	Add: Addition during this year (Others)	-	17,807,212
		71,507,723	46,174,608
	Less: Adjustment during the year	10,674,584	7,602,828
	Closing Balance	60,833,139	38,571,780
20.02	VAT Account (Expenditure): BDT 777,892		
	Opening Balance	793,642	-
	Add: Addition during this year	72,537,688	68,284,051
		73,331,330	68,284,051
	Less: Adjustment during the year	72,553,438	67,490,409
	Closing Balance	777,892	793,642
20.03	Tax Account (Expenditure): BDT 270,462		
	Opening Balance	363,463	101,174
	Add: Addition during this year	53,155,318	55,435,334
		53,518,781	55,536,508
	Less: Adjustment during the year	53,248,318	55,173,045
	Closing Balance	270,462	363,463
20.04	VAT Account (All Port): BDT 14,158,541		
	Opening Balance	28,882,858	18,949,370
	Add: VAT Received during the year	298,300,136	323,551,856
	Add: Net Interest Applied	61,967	79,257
		327,244,961	342,580,483
	Less: TDS on Interest	12,190	18,441
	Less: Charges & Commission	16,100	7,790
	Less: VAT Payment during the year	313,058,131	313,671,394
	Closing Balance	14,158,541	28,882,858
20.04.01	VAT Account (Benapole Port): BDT 6,507,793		
(i)	Sonali Bank PLC, Benapole Branch, CAGOV A/C No.: 2306902001309		
	Opening Balance	4,820,215	1,914,644
	Add: VAT Received during this year	4,455,421	8,151,388
	Add: Net Interest Applied	-	-
		9,275,636	10,066,032
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	9,042,561	5,245,817
	Closing Balance	233,076	4,820,215
	(ii) Janata Bank PLC, Benapole Branch, SND A/C No.: 0100019669372		
	Opening Balance	7,700,397	-
	Add: VAT Received during this year	110,396,022	107,917,290
	Add: Net Interest Applied	-	-
		118,096,419	107,917,290
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	111,821,702	100,216,893
	Closing Balance	6,274,717	7,700,397
20.04.02	VAT Account (Burimari Port): BDT 3,447,524		
	Opening Balance	5,399,555	5,394,390
	Add: VAT Received during this year	67,407,967	75,523,202
	Add: Net Interest Applied	-	-
		72,807,522	80,917,592
	Less: TDS on Interest	-	-
	Less: Charges & Commission	5,000	-
	Less: VAT Payment during the year	69,354,998	75,518,037
	Closing Balance	3,447,524	5,399,555
20.04.03	VAT Account (Akhawara Port): BDT 14,191		
	Opening Balance	16,726	17,821
	Add: VAT Received during this year	250,426	1,056,103
	Add: Net Interest Applied	-	-
		267,152	1,073,924
	Less: TDS on Interest	-	-
	Less: Charges & Commission	115	-
	Less: VAT Payment during the year	252,846	1,057,198
	Closing Balance	14,191	16,726



Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
20.04.04	VAT Account (Bhomra Port): BDT 1,510,580.04		
(i)	Sonali Bank PLC, Bhomra Branch, SND A/C No.: 2821110000003		
	Opening Balance	2,480	4,909,545
	Add: VAT Received during this year	-	3,009,463
	Add: Net Interest Applied	71	12,001
		2,551	7,931,009
	Less: TDS on Interest	15	3,602
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	-	7,924,927
	Closing Balance	2,536	2,480
(ii)	One Bank PLC, Bhomra Branch, SND A/C No.: 0463000000489		
	Opening Balance	3,558,995	-
	Add: VAT Received during this year	42,838,779	43,680,186
	Add: Net Interest Applied	51,229	52,819
		46,449,003	43,733,005
	Less: TDS on Interest	10,246	10,564
	Less: Charges & Commission	4,150	4,150
	Less: VAT Payment during the year	44,926,563	40,159,296
	Closing Balance	1,508,044	3,558,995
20.04.05	VAT Account (Nakugaon Port): BDT 318,850		
	Opening Balance	2,066,069	395,808
	Add: VAT Received during this year	9,708,246	7,947,770
	Add: Net Interest Applied	7,381	9,227
		11,781,696	8,352,805
	Less: TDS on Interest	1,478	2,769
	Less: Charges & Commission	-	-
	Less: VAT Payment during the year	11,461,368	6,283,967
	Closing Balance	318,850	2,066,069
20.04.06	VAT Account (Tamabil Port): BDT 1,110,533		
	Opening Balance	3,381,143	3,851,317
	Add: VAT Received during this year	22,686,442	44,970,682
	Add: Net Interest Applied	-	-
		26,067,585	48,821,999
	Less: TDS on Interest	-	-
	Less: Charges & Commission	-	230
	Less: VAT Payment during the year	24,957,052	45,440,626
	Closing Balance	1,110,533	3,381,143
20.04.07	VAT Account (Sonahat Port): BDT 971,286		
	Opening Balance	1,160,458	1,908,901
	Add: VAT Received during this year	29,396,232	19,664,815
	Add: Net Interest Applied	-	-
		30,556,690	21,573,716
	Less: TDS on Interest	-	-
	Less: Charges & Commission	115	230
	Less: VAT Payment during the year	29,585,289	20,413,028
	Closing Balance	971,286	1,160,458
20.04.08	VAT Account (Belonia Port): BDT 6,735		
	Opening Balance	6,771	8,372
	Add: VAT Received during this year	172,893	258,267
	Add: Net Interest Applied	-	-
		179,664	266,639
	Less: TDS on Interest	-	-
	Less: Charges & Commission	690	-
	Less: VAT Payment during the year	172,240	259,868
	Closing Balance	6,735	6,771
20.04.09	VAT Account (Gobrakura-Koraituli Port): BDT 3,301		
	Opening Balance	2,036	333,604
	Add: VAT Received during this year	1,403,938	157,149
	Add: Net Interest Applied	2,676	286
		1,408,649	491,039
	Less: TDS on Interest	268	29
	Less: Charges & Commission	1,150	1,650
	Less: VAT Payment during the year	1,403,931	487,324
	Closing Balance	3,301	2,036

Notes	Particulars	Amount in BDT	
		Balance as on 30 June 2025	Balance as on 30 June 2024
20.04.10	VAT Account (Sheola Port): BDT 136,318		
	Opening Balance	267,672	214,968
	Add: VAT Received during this year	8,333,136	10,717,117
	Add: Net Interest Applied	-	-
		8,600,808	10,932,085
	Less: TDS on Interest	-	-
	Less: Charges & Commission	3,000	-
	Less: VAT Payment during the year	8,461,490	10,664,413
	Closing Balance	136,318	267,672
20.04.11	VAT Account (Dhanua Kamalpur Port): BDT 131,431		
	Opening Balance	500,341	
	Add: VAT Received during this year	1,250,634	498,424
	Add: Net Interest Applied	610	4,924
		1,751,585	503,348
	Less: TDS on Interest	183	1,477
	Less: Charges & Commission	1,880	1,530
	Less: VAT Payment during the year	1,618,091	-
	Closing Balance	131,431	500,341
21.00	Provision for Income Tax: BDT 415,279,895		
	Opening Balance	2,759,017,434	2,420,785,963
	Add: Provision during this year	411,554,616	338,231,471
	Add: Previous year adjustment (TDS on FDR)	-	-
		3,170,572,049	2,759,017,434
	Less: Payment during the year		
	Assessment Year 2018-2019	57,707,499	-
	Assessment Year 2019-2020	25,000,000	-
	Assessment Year 2020-2021	18,923,670	-
	Assessment Year 2021-2022	20,000,000	-
	Assessment Year 2022-2023	11,076,330	-
	Adjustment AIT During the Year	2,622,584,656	-
	Closing Balance	415,279,895	2,759,017,434
21.01	Provision during this year: BDT 411,554,616		
	Net Profit before Tax	1,646,218,464	1,442,486,099
	Provision for Income Tax @ 25% on Net Profit before Tax	411,554,616	360,621,525
	Prior period excess provision for Income tax adjustment	-	(22,390,054)
	Closing Balance	411,554,616	338,231,471

Note: 22
Operating Income: BDT 2,329,427,793

SI No	Particulars	Amount in BDT										Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port
Total Receipts		243,601,353	754,563,272	448,397,801	1,679,149	286,309,459	57,135,596	151,715,899	199,818,263	1,140,410	9,358,010	8,067,421	2,216,543,625	2,329,427,793
1	Port Income	-	754,563,272	448,397,801	1,679,149	286,309,459	57,135,596	151,715,899	199,818,263	1,140,410	9,358,010	8,067,421	2,216,543,625	2,329,427,793
2	Sonamosjid Port	151,450,884	-	-	-	-	-	-	-	-	-	-	1,972,942,272	2,094,463,506
3	Panama Hill Port	46,611,175	-	-	-	-	-	-	-	-	-	-	151,450,084	103,677,615
4	Bibir Bazar Land Port	334,057	-	-	-	-	-	-	-	-	-	-	46,611,175	41,126,482
5	Bangla Bandha Port, Panchagar	34,023,936	-	-	-	-	-	-	-	-	-	-	334,057	322,043
6	United Land Port, Tacknaf	11,181,301	-	-	-	-	-	-	-	-	-	-	34,023,936	38,194,605
													11,181,301	51,643,542
Add: Provision During the Year														
1	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Sonamosjid Port	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Hill Port	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bibir Bazar Land Port	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Banglabandha Port	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Teknaf Port	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Operating Income	243,601,353	754,563,272	448,397,801	1,679,149	286,309,459	57,135,596	151,715,899	199,818,263	1,140,410	8,067,421	2,216,543,625	2,329,427,793	

Note: 23
Non-operating Income: BDT 704,245,836

SI No	Particulars	Amount in BDT										Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port
Total Receipts		474,433,321	128,857,338	7,508,699.53	57,098	64,216,726	261,124	22,896,083	5,480,067	15,858	144,677	23,550	704,245,836	420,991,261
1	Bank Interest	5,287,815	145,926	218,618	15,595	459,390	189,694	361,593	473,241	15,858	144,677	23,550	7,599,243	11,933,462
2	FDR Interest	458,082,370	125,688,522	7,106,176	-	63,748,761	-	22,534,490	5,006,826	-	-	-	682,167,144	309,925,074
3	Sale of Auction	720,000	1,429,710	-	-	-	-	-	-	-	-	-	2,149,710	2,480,100
4	Tender Schedule	350,000	-	-	-	-	-	-	-	-	-	-	350,000	297,000
5	Fixed Royalty (Sonamosjid Port)	3,300,000	-	-	-	-	-	-	-	-	-	-	3,300,000	3,300,000
6	Fixed Royalty (Panama Hill Port)	1,567,500	-	-	-	-	-	-	-	-	-	-	1,567,500	1,852,500
7	Fixed Royalty (Bibir Bazar Land Port, Tacknaf)	1,100,000	-	-	-	-	-	-	-	-	-	-	1,100,000	1,100,000
13	Fixed Royalty (United Land Port, Tacknaf)	731,500	-	-	-	-	-	-	-	-	-	-	731,500	731,500
14	Fixed Royalty (Bangla Bandha Port, Panchagar)	550,000	-	-	-	-	-	-	-	-	-	-	550,000	550,000
9	Income from office space rent (Hill)	516,071	-	-	-	-	-	-	-	-	-	-	516,071	561,607
10	Income from office space rent (Teknaf)	64,624	-	-	-	-	-	-	-	-	-	-	64,624	96,663
12	Income from office space rent (Banglabandha)	57,434	-	-	-	-	-	-	-	-	-	-	57,434	65,528
21	Income from Office Rent (Nakugaon)	-	-	-	-	-	-	-	-	-	-	-	-	57,434
16	Lease Income (Sonamosjid Port)	18,030	-	-	-	-	-	-	-	-	-	-	18,030	18,030
17	Lease Income (Panama Hill Port)	22,550	-	-	-	-	-	-	-	-	-	-	22,550	22,550
18	Lease Income (United Land Port, Tacknaf)	27,000	-	-	-	-	-	-	-	-	-	-	27,000	27,000
19	Lease Income (Bibir Bazar Land Port)	10,000	-	-	-	-	-	-	-	-	-	-	10,000	10,000
20	Lease Income (Bangla Bandha Port, Panchagar)	10,000	-	-	-	-	-	-	-	-	-	-	10,000	10,000
23	Income from Office Rent (Akhawara Port)	49,500	-	-	-	-	-	-	-	-	-	-	49,500	49,500
24	Income from Office Rent (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	88,010
25	Income from Office Rent (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	88,010
26	Income from Office Rent (Nakugaon Port)	-	-	-	-	-	71,430	-	-	-	-	-	-	71,430
26	Income from Office Rent (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Income from Restaurants & Service Charge	-	-	-	-	-	-	-	-	-	-	-	-	-
27	Income from Electricity Bill (Received from tenant)	-	-	-	-	-	-	-	-	-	-	-	-	524,400
28	Income from BOT port godown rent (Sonamosjid)	76,800	-	-	41,503	-	-	-	-	-	-	-	224,411	(914,442)
29	Income from BOT port godown rent (Panama Hill)	94,380	-	-	-	-	-	-	-	-	-	-	76,800	94,380
15	Miscellaneous Income	251,470	-	-	-	-	-	-	-	-	-	-	251,470	247,562
22	Appointment Income	-	-	-	-	-	-	-	-	-	-	-	-	4,551,930
30	BOT Port Interest (Sonamosjid)	1,999	-	-	-	-	-	-	-	-	-	-	1,999	(274,729)
31	BOT Port Interest (Hill)	179,302	-	-	-	-	-	-	-	-	-	-	179,302	165,605
32	BOT Port Interest (Teknaf)	-	-	-	-	-	-	-	-	-	-	-	-	708



Note: 24
Operating Expenses: BDT 645,436,189

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024				
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gabrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port		
A.	Operating Expenses (Head Office)	7,246,308	-	-	-	-	-	-	-	-	-	-	-	-	7,246,308	5,878,855
1	CNG, Petrol & Mobil (Head Office)	1,417,220	-	-	-	-	-	-	-	-	-	-	-	-	1,417,220	1,896,707
2	Water & Electricity (Head Office)	4,195,114	-	-	-	-	-	-	-	-	-	-	-	-	4,195,114	3,982,148
3	Police Answer & Private Security (Head Office)	696,289	-	-	-	-	-	-	-	-	-	-	-	-	696,289	-
4	Printing/Publishing (Head Office)	937,685	-	-	-	-	-	-	-	-	-	-	-	-	937,685	-
B.	Operating Expenses (Benapole Port)	96,583,211	126,900,159	-	-	-	-	-	-	-	-	-	-	-	223,483,370	224,923,469
1	Cargo Handling Equipment (Benapole Port)	68,996,828	-	-	-	-	-	-	-	-	-	-	-	-	68,996,828	143,639,810
2	Cleaning & Sweeping (Benapole Port)	6,820,807	302,702	-	-	-	-	-	-	-	-	-	-	-	7,123,509	6,163,018
3	Police Answer & Private Security (Benapole Port)	18,797,081	38,300,834	-	-	-	-	-	-	-	-	-	-	-	57,097,915	59,969,205
4	CNG, Petrol & Mobil (Benapole Port)	-	1,823,351	-	-	-	-	-	-	-	-	-	-	-	1,823,351	1,701,297
5	Water & Electricity (Benapole Port)	-	13,854,830	-	-	-	-	-	-	-	-	-	-	-	13,854,830	11,160,887
6	Labour Handling Manual (Benapole Port)	-	72,618,442	-	-	-	-	-	-	-	-	-	-	-	72,618,442	-
7	Printing (Benapole Port)	1,968,495	-	-	-	-	-	-	-	-	-	-	-	-	1,968,495	2,289,252
C.	Operating Expenses (Burimari Port)	201,151,799	-	-	-	-	-	-	-	-	-	-	-	-	201,151,799	203,269,016
1	Cleaning & Sweeping (Burimari Port)	1,067,194	-	-	-	-	-	-	-	-	-	-	-	-	1,067,194	586,278
2	Electricity Bill (Burimari Port)	904,266	-	-	-	-	-	-	-	-	-	-	-	-	904,266	813,071
3	Labour Handling (Burimari Port)	193,493,162	-	-	-	-	-	-	-	-	-	-	-	-	193,493,162	197,068,191
4	Petrol, Oil & Lubricant (Burimari Port)	517,032	-	-	-	-	-	-	-	-	-	-	-	-	517,032	705,842
5	Police, Answer & Private Security (Burimari Port)	4,281,200	-	-	-	-	-	-	-	-	-	-	-	-	4,281,200	4,095,634
6	Printing (Burimari Port)	888,945	-	-	-	-	-	-	-	-	-	-	-	-	888,945	-
D.	Operating Expenses (Akhaura Port)	3,208,535	-	-	-	-	-	-	-	-	-	-	-	-	3,208,535	4,236,101
1	Cleaning & Sweeping (Akhaura Port)	316,626	-	-	-	-	-	-	-	-	-	-	-	-	316,626	293,138
2	Electricity Bill (Akhaura Port)	345,149	-	-	-	-	-	-	-	-	-	-	-	-	345,149	199,668
3	Labour Handling (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,307,267
4	Petrol, Oil & Lubricant (Akhaura Port)	2,546,760	-	-	-	-	-	-	-	-	-	-	-	-	2,546,760	2,436,028
6	Printing (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
E.	Operating Expenses (Bhokra Port)	82,655,856	-	-	-	2,416,448	-	-	-	-	-	-	-	-	85,072,304	101,063,294
1	Cleaning & Sweeping (Bhokra Port)	1,451,086	-	-	-	-	-	-	-	-	-	-	-	-	1,451,086	977,130
2	Water & Electricity Bill (Bhokra Port)	-	-	-	-	1,963,391	-	-	-	-	-	-	-	-	1,963,391	1,708,534
3	Fuel/Generator (Bhokra Port)	-	-	-	-	453,057	-	-	-	-	-	-	-	-	453,057	582,911
4	Labour Handling (Bhokra Port)	74,961,518	-	-	-	-	-	-	-	-	-	-	-	-	74,961,518	92,753,746
5	Police, Answer & Private Security (Bhokra Port)	5,490,840	-	-	-	-	-	-	-	-	-	-	-	-	5,490,840	5,040,973
6	Printing (Bhokra Port)	752,412	-	-	-	-	-	-	-	-	-	-	-	-	752,412	-
F.	Operating Expenses (Nakugaon Port)	14,951,729	-	-	-	-	-	-	-	-	-	-	-	-	14,951,729	16,476,537
1	Cleaning & Sweeping (Nakugaon Port)	556,801	-	-	-	-	-	-	-	-	-	-	-	-	556,801	390,852
2	Electricity Bill (Nakugaon Port)	285,018	-	-	-	-	-	-	-	-	-	-	-	-	285,018	170,815
3	Labour Handling (Nakugaon Port)	13,102,569	-	-	-	-	-	-	-	-	-	-	-	-	13,102,569	14,999,000
4	Police, Answer & Private Security (Nakugaon Port)	957,464	-	-	-	-	-	-	-	-	-	-	-	-	957,464	915,870
5	Printing (Nakugaon Port)	49,877	-	-	-	-	-	-	-	-	-	-	-	-	49,877	-
G.	Operating Expenses (Tamabil Port)	5,057,435	-	-	-	-	-	-	-	90,000	-	-	-	-	5,147,435	105,979,355
1	Cleaning and Sweeping (Tamabil Port)	698,687	-	-	-	-	-	-	-	-	-	-	-	-	698,687	488,565
2	Electricity Bill (Tamabil Port)	404,915	-	-	-	-	-	-	-	90,000	-	-	-	-	494,915	512,860
3	Labour Handling (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	102,012,597
4	Police, Answer & Private Security (Tamabil Port)	3,073,833	-	-	-	-	-	-	-	-	-	-	-	-	3,073,833	2,965,333
5	Printing (Tamabil Port)	880,000	-	-	-	-	-	-	-	-	-	-	-	-	880,000	-
H.	Operating Expenses (Sonahat Port)	74,481,380	-	-	-	-	-	-	-	-	-	-	-	-	74,481,380	56,279,311
1	Cleaning & Sweeping (Sonahat Port)	485,031	-	-	-	-	-	-	-	-	-	-	-	-	485,031	195,426
2	Electricity Bill (Sonahat Port)	554,095	-	-	-	-	-	-	-	-	-	-	-	-	554,095	524,462
3	Labour Handling (Sonahat Port)	71,273,699	-	-	-	-	-	-	-	-	-	-	-	-	71,273,699	53,675,742



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2025		Balance as on 30 June 2024			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karatoli Port	Sheola Port	Dhanua-Kamalpur Port				
4	Petrol, Oil & Lubricant (Sonahat Port)	221,579	-	-	-	-	-	-	-	-	-	-	-	221,579	-	207,725	-
5	Police, Answer & Private Security (Sonahat Port)	1,741,095	-	-	-	-	-	-	-	-	-	-	-	1,741,095	-	1,675,956	-
6	Printing (Sonahat Port)	205,881	-	-	-	-	-	-	-	-	-	-	-	205,881	-	-	-
	Operating Expenses (Belonia Port)	1,432,367	-	-	-	-	-	-	-	-	-	-	-	1,432,367	-	1,347,067	-
1	Cleaning & Sweeping (Belonia Port)	257,416	-	-	-	-	-	-	-	-	-	-	-	257,416	-	195,426	-
2	Electricity Bill (Belonia Port)	237,073	-	-	-	-	-	-	-	-	-	-	-	237,073	-	345,334	-
3	Police, Answer & Private Security (Belonia Port)	823,703	-	-	-	-	-	-	-	-	-	-	-	823,703	-	806,307	-
4	Printing (Belonia Port)	114,175	-	-	-	-	-	-	-	-	-	-	-	114,175	-	-	-
	Operating Expenses (Govrakura-Karatoli Port)	3,715,695	-	-	-	-	-	-	-	-	-	-	-	3,715,695	-	4,550,846	-
1	Cleaning & Sweeping (Govrakura-Karatoli Port)	514,838	-	-	-	-	-	-	-	-	-	-	-	514,838	-	390,852	-
2	Electricity Bill (Govrakura-Karatoli Port)	483,264	-	-	-	-	-	-	-	-	-	-	-	483,264	-	447,616	-
3	Labour Handling (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,120,624	-
4	Petrol, Oil & Lubricant (Govrakura-Karatoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Police, Answer & Private Security (Govrakura-Karatoli Port)	2,698,569	-	-	-	-	-	-	-	-	-	-	-	2,698,569	-	2,591,754	-
6	Printing (Govrakura-Karatoli Port)	19,024	-	-	-	-	-	-	-	-	-	-	-	19,024	-	-	-
	Operating Expenses (Sheola Port)	21,158,054	-	-	-	-	-	-	-	-	-	-	-	21,158,054	-	19,164,833	-
1	Cleaning & Sweeping (Sheola Port)	482,497	-	-	-	-	-	-	-	-	-	-	-	482,497	-	130,284	-
2	Electricity Bill (Sheola Port)	1,159,513	-	-	-	-	-	-	-	-	-	-	-	1,159,513	-	334,477	-
3	Labour Handling (Sheola Port)	16,743,335	-	-	-	-	-	-	-	-	-	-	-	16,743,335	-	17,206,667	-
4	Petrol, Oil & Lubricant (Sheola Port)	70,000	-	-	-	-	-	-	-	-	-	-	-	70,000	-	-	-
5	Printing (Sheola Port)	125,517	-	-	-	-	-	-	-	-	-	-	-	125,517	-	-	-
6	Police, Answer & Private Security (Sheola Port)	2,577,192	-	-	-	-	-	-	-	-	-	-	-	2,577,192	-	1,493,405	-
	Operating Expenses (Ramghor Port)	1,516,110	-	-	-	-	-	-	-	-	-	-	-	1,516,110	-	1,183,068	-
1	Cleaning & Sweeping (Ramghor Port)	349,542	-	-	-	-	-	-	-	-	-	-	-	349,542	-	162,855	-
2	Police, Answer & Private Security (Ramghor Port)	714,694	-	-	-	-	-	-	-	-	-	-	-	714,694	-	685,377	-
3	Electricity Bill (Ramghor Port)	451,874	-	-	-	-	-	-	-	-	-	-	-	451,874	-	334,836	-
	Operating Expenses (Balla Port)	1,325,029	-	-	-	-	-	-	-	-	-	-	-	1,325,029	-	275,417	-
1	Cleaning & Sweeping (Balla Port)	201,430	-	-	-	-	-	-	-	-	-	-	-	201,430	-	-	-
2	Electric Bill (Balla Port)	166,105	-	-	-	-	-	-	-	-	-	-	-	166,105	-	-	-
3	Printing (Balla Port)	957,494	-	-	-	-	-	-	-	-	-	-	-	957,494	-	-	-
4	Police, Answer & Private Security (Balla Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	275,417	-
	Operating Expenses (Dhanua-Kamalpur Port)	1,546,074	-	-	-	-	-	-	-	-	-	-	-	1,546,074	-	157,000	-
1	Cleaning & Sweeping (Dhanua-Kamalpur Port)	211,825	-	-	-	-	-	-	-	-	-	-	-	211,825	-	-	-
2	Police, Answer & Private Security (Dhanua-Kamalpur Port)	794,312	-	-	-	-	-	-	-	-	-	-	-	794,312	-	-	-
3	Printing (Dhanua-Kamalpur Port)	165,000	-	-	-	-	-	-	-	-	-	-	-	165,000	-	-	-
4	Electricity Bill (Dhanua-Kamalpur Port)	374,937	-	-	-	-	-	-	-	-	-	-	-	374,937	-	157,000	-
	Total Payment	516,029,582	126,900,159	-	-	-	2,416,448	-	-	-	90,000	-	-	645,436,189	-	744,784,169	17,653,051
	Add: Provision During the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Water & Electricity (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	CNG, Petrol & Mobil	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Cargo Handling Bill of Equipment (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Goods Handling (Sheola)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	905,613	-
5	Goods Handling (Burimari)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,469,343	-
6	Goods Handling (Bhomra)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,455,672	-
7	Goods Handling (Sonahat)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,772,043	-
8	Fuel/Generator (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,380	-
	Total Operating Expenses	516,029,582	126,900,159	-	-	-	2,416,448	-	-	-	90,000	-	-	645,436,189	-	762,437,220	-
	Less: Payment of Last Year Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	516,029,582	126,900,159	-	-	-	2,416,448	-	-	-	90,000	-	-	645,436,189	-	762,437,220	-



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port
A. Administrative Expenses: BDT 490,750,839		316,121,911											316,121,911	276,974,251
1	Salary & Allowance (Head Office)	58,907,735											58,907,735	50,401,897
2	Outsourcing Salary (Head Office)	8,150,722											8,150,722	8,738,707
3	Advertisement (Head Office)	1,965,631											1,965,631	2,554,825
4	Bank Charge & Commission (Head Office)	22,627											22,627	223,523
5	Business Development (Head Office)	223,649											223,649	2,734,408
6	Excise Duty (Head Office)	128,000											128,000	4,322,845
7	Excise Duty-FDR (Head Office)	3,665,000											3,665,000	-
8	DSL Interest Payment	-											-	-
9	Group Insurance (Head Office)	200,000											200,000	170,888
10	Books & Paper (Head Office)	146,211											146,211	1,708,888
11	BSBK GPF Interest (Head Office)	11,200,546											11,200,546	11,371,193
12	Dress & Uniform/Cloth (Head Office)	389,085											389,085	170,194
13	Conveyance (Head Office)	51,020											51,020	56,010
14	Entertainment (Head Office)	477,239											477,239	283,391
15	Honourarium (Head Office)	706,450											706,450	801,366
16	Internet Expenses (Head Office)	685,250											685,250	602,325
17	National & Religious Festival (Head Office)	23,400											23,400	224,542
18	Office Rent & Garage (Head Office)	-											-	-
19	Overtime (Head Office)	1,467,945											1,467,945	1,836,739
20	Photocopy Fax & Computer Ink (Head Office)	50,699											50,699	621,277
21	Port Inauguration & Video Conferencing (Head Office)	-											-	104,296
22	Land Tax, Rebate & Registration Fees (Head Office)	145,100											145,100	42,000
23	Postage & Cable (Head Office)	16,840											16,840	22,000,000
24	Dividend/Profit (Head Office)	23,000,000											23,000,000	203,068
25	Siddachar & Pronodona (Head Office)	102,883											102,883	66,500
26	Rest & Recreation Allowance (Head Office)	339,620											339,620	868,117
27	Service & Supply (Head Office)	785,324											785,324	1,190,716
28	Stationary (Head Office)	830,390											830,390	2,696,716
29	TA/DA (Head Office)	3,203,759											3,203,759	100,523
30	Telephone & Trunkcall (Head Office)	80,333											80,333	1,439,474
31	Training (Head Office)	4,086,121											4,086,121	37,375
32	Tyre and Betary Purchase (Head Office)	155,870											155,870	1,024,000
33	Welfare & Recreation (Head Office)	1,615,000											1,615,000	441,275
34	Audit Fee (Head Office)	312,500											312,500	23,600
35	Car Rent (Head Office)	3,465,545											3,465,545	4,100,000
36	Incentive Bonus (Head Office)	3,660,000											3,660,000	753,200
37	Social Welfare Expenses (Head Office)	290,000											290,000	67,380
38	Legal Expenses (Head Office)	67,380											67,380	4,177,306
39	Appointment Expenses (Head Office)	-											-	150,000
40	Founding Anniversary (Head Office)	528,816											528,816	183,000,000
41	Pension and Gratuity (Head Office)	183,000,000											183,000,000	1,519,392
42	Sports & Cultural Programs (Head Office)	1,519,392											1,519,392	23,229
43	Identity Card Expenses (Head Office)	23,229											23,229	432,600
44	Website Development & Operations (Head Office)	432,600											432,600	351,700
45	Miscellaneous Expenses (Head Office)	-											-	-

Note: 25

Administrative Expenses: BDT 490,750,839



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhoomra Port	Nakugaon Port	Tamabil Port	Sonabat Port	Belonia Port	Gobrakura-Koratuli Port		Sheola Port	Dhanua-Kamalpur Port
B. Administrative Expenses (Benapole Port)		10,406,708	95,002,934	-	-	-	-	-	-	-	-	-	105,409,642	95,692,551
1	Salary & Allowance (Benapole Port)	6,500,000	57,690,791	-	-	-	-	-	-	-	-	-	6,500,000	48,808,332
2	Incentive Bonus (Benapole Port)	185,280	-	-	-	-	-	-	-	-	-	-	185,280	7,942,644
3	Dress & Uniform (Benapole Port)	31,600	289,177	-	-	-	-	-	-	-	-	-	320,777	21,284
4	Internet Expenses (Benapole Port)	2,857,828	-	-	-	-	-	-	-	-	-	-	2,857,828	-
5	Stationary (Benapole Port)	-	150,850	-	-	-	-	-	-	-	-	-	150,850	461,725
6	Contingents Staff Wages (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	2,004,000
7	Use of Railway Land Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Sweeping & Clearing (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
9	ICT Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Fire Extinguisher Registration Fee (Benapole Port)	-	108,824	-	-	-	-	-	-	-	-	-	108,824	467,108
11	Advertisement (Benapole Port)	-	29,588	-	-	-	-	-	-	-	-	-	29,588	52,865
12	Bank Charge & Commission (Benapole Port)	832,000	123,000	-	-	-	-	-	-	-	-	-	955,000	-
13	Excise Duty (Benapole Port)	-	15,222	-	-	-	-	-	-	-	-	-	15,222	11,816
14	Books & Paper (Benapole Port)	-	168,576	-	-	-	-	-	-	-	-	-	168,576	222,527
15	Entertainment (Benapole Port)	-	85,260	-	-	-	-	-	-	-	-	-	85,260	104,000
16	National & Religious Festival (Benapole Port)	-	15,930,313	-	-	-	-	-	-	-	-	-	15,930,313	15,951,468
17	Overtime (Benapole Port)	-	39,061	-	-	-	-	-	-	-	-	-	39,061	390,441
18	Postage & Cable (Benapole Port)	-	834,850	-	-	-	-	-	-	-	-	-	834,850	678,487
19	TA/DA (Benapole Port)	-	263,718	-	-	-	-	-	-	-	-	-	263,718	649,393
20	Training (Benapole Port)	-	6,013,270	-	-	-	-	-	-	-	-	-	6,013,270	5,066,330
21	Festival Allowance (Benapole Port)	-	73,750	-	-	-	-	-	-	-	-	-	73,750	313,160
22	Rest & Recreation Allowance (Benapole Port)	-	601,178	-	-	-	-	-	-	-	-	-	601,178	500,799
23	New Year Allowance (Benapole Port)	-	1,398,000	-	-	-	-	-	-	-	-	-	1,398,000	1,207,926
24	Port Day (Benapole Port)	-	9,255,806	-	-	-	-	-	-	-	-	-	9,255,806	9,091,520
25	Rent, Rates & Taxes (Benapole Port)	-	56,904	-	-	-	-	-	-	-	-	-	56,904	42,397
26	Medical Expenses (Benapole Port)	-	1,509,829	-	-	-	-	-	-	-	-	-	1,509,829	-
27	Car Rent (Benapole Port)	-	50,000	-	-	-	-	-	-	-	-	-	50,000	-
28	Battery & Tyre purchase (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	44,455
29	Tree Plantation (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	1,415,118
30	Travel Expenses (Benapole Port)	-	314,978	-	-	-	-	-	-	-	-	-	314,978	238,855
31	Miscellaneous Expenses (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	5,900
C. Computer, Fax, Photostat, Intercom Expense (Benapole Port)		-	-	-	-	-	-	-	-	-	-	-	-	-
C. Administrative Expenses (Burimari Port)		1,507,418	-	4,393,166	-	-	-	-	-	-	-	-	5,900,584	7,272,699
1	Salary & Allowance (Burimari Port)	202,999	-	3,841,782	-	-	-	-	-	-	-	-	3,841,782	3,312,546
2	Internet Bill (Burimari Port)	9,900	-	-	-	-	-	-	-	-	-	-	202,999	183,848
3	Land Development Tax (Burimari Port)	182,611	-	-	-	-	-	-	-	-	-	-	11,150	11,150
4	National & Religious Festival (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	9,900	37,000
5	Overtime (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	182,611	771,307
6	Festival Allowance (Burimari Port)	-	-	415,240	-	-	-	-	-	-	-	-	415,240	370,900
7	New Year Allowance (Burimari Port)	-	-	41,524	-	-	-	-	-	-	-	-	41,524	37,090
8	Stationary (Burimari Port)	260,968	-	-	-	-	-	-	-	-	-	-	260,968	1,700,000
9	Rest & Recreation Allowance (Burimari Port)	-	-	44,390	-	-	-	-	-	-	-	-	44,390	-
10	Service & Supply (Burimari Port)	650,000	-	-	-	-	-	-	-	-	-	-	650,000	80,096
11	Incentive Bonus (Burimari Port)	66,954	-	230	-	-	-	-	-	-	-	-	67,184	611,000
12	Bank Charge & Commission (Burimari Port)	64,000	-	50,000	-	-	-	-	-	-	-	-	114,000	-
13	Excise Duty (Burimari Port)	69,986	-	-	-	-	-	-	-	-	-	-	69,986	-
14	TA/DA (Burimari Port)	-	-	-	-	-	-	-	-	-	-	-	-	157,762
D. Administrative Expenses (Akhaura Port)		3,272,375	-	-	1,150	-	-	-	-	-	-	-	3,273,525	3,199,974
1	Salary & Allowance (Akhaura Port)	2,442,328	-	-	-	-	-	-	-	-	-	-	2,442,328	1,929,949
2	Conveyance (Akhaura Port)	7,580	-	-	-	-	-	-	-	-	-	-	7,580	17,640
3	Bank Charge & Commission (Akhaura Port)	-	-	-	1,150	-	-	-	-	-	-	-	1,150	-
4	Excise Duty (Akhaura Port)	500,000	-	-	-	-	-	-	-	-	-	-	500,000	470,000
5	Incentive Bonus (Akhaura Port)	6,670	-	-	-	-	-	-	-	-	-	-	6,670	70,625
6	Land Development Tax (Akhaura Port)	192,105	-	-	-	-	-	-	-	-	-	-	192,105	34,845
7	National & Religious Festival (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	279,065
8	Overtime (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2025		Balance as on 30 June 2024			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Rhomra Port	Nakugoon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port	Sheola Port	Dhanua-Kamalpur Port				
9	Rest & Recreation Allowance (Akhaura Port)	15,170	-	-	-	-	-	-	-	-	-	-	-	-	15,170	19,390	-
10	Service & Supply (Akhaura Port)	65,205	-	-	-	-	-	-	-	-	-	-	-	-	65,205	62,834	-
11	Stationary (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	114,108	-
12	Sports and cultural Program (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,800	-
13	TA/DA (Akhaura Port)	43,317	-	-	-	-	-	-	-	-	-	-	-	-	43,317	120,718	-
E.	Administrative Expenses (Bhomra Port)	1,543,725	-	-	-	5,636,776	-	-	-	-	-	-	-	-	7,180,501	6,739,299	-
1	TA/DA (Bhomra Port)	-	-	-	-	181,466	-	-	-	-	-	-	-	-	181,466	86,618	-
2	Overtime (Bhomra Port)	-	-	-	-	302,186	-	-	-	-	-	-	-	-	302,186	544,844	-
3	Internet Expenses (Bhomra Port)	397,810	-	-	-	105,450	-	-	-	-	-	-	-	-	503,260	120,000	-
4	Miscellaneous Expenses (Bhomra Port)	650,000	-	-	-	128,700	-	-	-	-	-	-	-	-	650,000	611,000	-
5	Incentive Bonus (Bhomra Port)	15,800	-	-	-	18,000	-	-	-	-	-	-	-	-	33,800	36,000	-
6	National & Religious Festival (Bhomra Port)	-	-	-	-	473,020	-	-	-	-	-	-	-	-	473,020	433,510	-
7	Festival Allowance (Bhomra Port)	-	-	-	-	47,302	-	-	-	-	-	-	-	-	47,302	42,652	-
8	New Year Allowance (Bhomra Port)	-	-	-	-	4,294,902	-	-	-	-	-	-	-	-	4,294,902	3,940,867	-
9	Salary & Allowance (Bhomra Port)	-	-	-	-	64,600	-	-	-	-	-	-	-	-	64,600	62,920	-
10	Land Development Tax (Bhomra Port)	-	-	-	-	1,150	-	-	-	-	-	-	-	-	1,150	-	-
11	Bank Charge & Commission (Bhomra Port)	480,115	-	-	-	20,000	-	-	-	-	-	-	-	-	500,115	781,688	-
12	Excise Duty (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	79,200	-
13	Source Tax (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Stationary (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Website Development & Operations (Bhomra Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F.	Administrative Expenses (Nakugoon Port)	3,315,122	-	-	-	-	-	-	-	-	-	-	-	-	3,315,122	3,415,040	-
1	Salary & Allowance (Nakugoon Port)	2,610,199	-	-	-	-	-	-	-	-	-	-	-	-	2,610,199	2,222,043	-
2	Land Development Tax (Nakugoon Port)	7,450	-	-	-	-	-	-	-	-	-	-	-	-	7,450	126,600	-
3	National & Religious Festival (Nakugoon Port)	191,494	-	-	-	-	-	-	-	-	-	-	-	-	191,494	27,290	-
4	Overtime (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	316,350	-
5	Printing (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,200	-
6	Stationary (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	213,896	-
7	Rest & Recreation Allowance (Nakugoon Port)	40,040	-	-	-	-	-	-	-	-	-	-	-	-	40,040	47,600	-
8	Incentive Bonus (Nakugoon Port)	400,000	-	-	-	-	-	-	-	-	-	-	-	-	400,000	376,000	-
9	TDS on Income from Rent (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Service & Supply (Nakugoon Port)	5,885	-	-	-	-	-	-	-	-	-	-	-	-	5,885	-	-
11	Internet bill of Nakugoon	7,000	-	-	-	-	-	-	-	-	-	-	-	-	7,000	-	-
12	Bank Charge & Commission (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Excise duty (Nakugoon Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	TA/DA (Nakugoon Port)	53,054	-	-	-	-	-	-	-	-	-	-	-	-	53,054	77,061	-
G.	Administrative Expenses (Tamabil Port)	3,703,525	-	-	-	-	-	-	-	-	-	-	-	-	3,704,675	5,554,405	-
1	Salary & Allowance (Tamabil Port)	2,562,340	-	-	-	-	-	-	-	-	-	-	-	-	2,562,340	3,304,452	-
2	Internet Bill (Tamabil Port)	44,720	-	-	-	-	-	-	-	-	-	-	-	-	44,720	54,225	-
3	National & Religious Festival (Tamabil Port)	9,350	-	-	-	-	-	-	-	-	-	-	-	-	9,350	52,166	-
4	Overtime (Tamabil Port)	207,964	-	-	-	-	-	-	-	-	-	-	-	-	207,964	869,420	-
5	Incentive Bonus (Tamabil Port)	600,000	-	-	-	-	-	-	-	-	-	-	-	-	600,000	564,000	-
6	Service & Supply (Tamabil Port)	41,789	-	-	-	-	-	-	-	-	-	-	-	-	41,789	148,704	-
7	Stationary (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	160,962	-
8	Rest & Recreation Allowance (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	57,070	-
9	Bank Charge & Commission (Tamabil Port)	170,000	-	-	-	-	-	-	-	-	-	-	-	-	170,000	-	-
10	Excise Duty (Tamabil Port)	3,861	-	-	-	-	-	-	-	-	-	-	-	-	3,861	253,349	-
11	Land Development Tax (Tamabil Port)	63,501	-	-	-	-	-	-	-	-	-	-	-	-	63,501	88,057	-
12	TA/DA (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
H.	Administrative Expenses (Sonahat Port)	5,357,867	-	-	-	-	-	-	-	-	-	-	-	-	5,368,097	5,359,652	-
1	Salary & Allowance (Sonahat Port)	4,533,086	-	-	-	-	-	-	-	-	-	-	-	-	4,533,086	3,552,549	-
2	Conveyance (Sonahat Port)	23,400	-	-	-	-	-	-	-	-	-	-	-	-	23,400	27,200	-
3	National & Religious Festival (Sonahat Port)	7,000	-	-	-	-	-	-	-	-	-	-	-	-	7,000	37,200	-
4	Overtime (Sonahat Port)	225,640	-	-	-	-	-	-	-	-	-	-	-	-	225,640	459,927	-
5	Service & Supply (Sonahat Port)	54,150	-	-	-	-	-	-	-	-	-	-	-	-	54,150	160,690	-
6	Bank Charge & Commission (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																	230



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimasi Port	Akhawara Port	Bhokra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Karaitoli Port	Sheola Port	Dhanua-Karmalpur Port	Balance as on 30 June 2025
7	Stationary (Sonahat Port)	22,800	-	-	-	-	-	-	-	-	-	-	22,800	347,410
8	Rest & Recreation Allowance (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	49,980
9	Incentive Bonus (Sonahat Port)	350,000	-	-	-	-	-	-	-	-	-	-	350,000	329,000
10	Internet Expenses (Sonahat Port)	6,320	-	-	-	-	-	-	-	-	-	-	6,320	-
11	Excise Duty (Sonahat Port)	13,000	-	-	-	-	-	10,000	-	-	-	-	23,000	-
12	Land Development Tax (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	191,540
13	Sports and cultural Program (Sonahat Port)	-	-	-	-	-	-	-	-	-	-	-	-	80,000
14	TA/DA (Sonahat Port)	122,471	-	-	-	-	-	-	-	-	-	-	122,471	124,156
	Administrative Expenses (Belonia Port)	4,663,994	-	-	-	-	-	-	4,380	-	-	-	4,668,374	3,767,809
1	Salary & Allowance (Belonia Port)	4,028,821	-	-	-	-	-	-	-	-	-	-	4,028,821	2,738,186
2	Overtime (Belonia Port)	136,670	-	-	-	-	-	-	-	-	-	-	136,670	349,250
3	Rest & Recreation Allowance (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Bank Charge & Commission (Belonia Port)	-	-	-	-	-	-	-	1,380	-	-	-	1,380	-
5	Excise Duty (Belonia Port)	-	-	-	-	-	-	-	3,000	-	-	-	3,000	-
6	Service & Supply (Belonia Port)	43,416	-	-	-	-	-	-	-	-	-	-	43,416	35,993
7	Stationary (Belonia Port)	400,000	-	-	-	-	-	-	-	-	-	-	400,000	376,000
8	Incentive Bonus (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	129,466
9	Land Development Tax (Belonia Port)	-	-	-	-	-	-	-	-	-	-	-	-	19,373
10	Internet Expenses (Belonia Port)	1,953	-	-	-	-	-	-	-	-	-	-	1,953	13,685
11	National & Religious Festival (Belonia Port)	11,615	-	-	-	-	-	-	-	-	-	-	11,615	8,300
12	Conveyance (Belonia Port)	4,800	-	-	-	-	-	-	-	-	-	-	4,800	-
13	Postage Expenses (Belonia Port)	736	-	-	-	-	-	-	-	-	-	-	736	-
14	TA/DA (Belonia Port)	35,983	-	-	-	-	-	-	-	-	-	-	35,983	97,556
	Administrative Expenses (Govrakura-Karaitoli Port)	3,096,007	-	-	-	-	-	-	-	4,380	-	-	3,100,387	2,105,203
1	Salary & Allowance (Govrakura-Karaitoli Port)	2,671,980	-	-	-	-	-	-	-	-	-	-	2,671,980	1,677,063
2	Incentive Bonus (Govrakura-Karaitoli Port)	350,000	-	-	-	-	-	-	-	-	-	-	350,000	329,000
3	Bank Charge & Commission (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	1,380	-	-	1,380	-
4	Excise Duty (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	3,000	-	-	3,000	-
5	Overtime (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	41,183
6	Rest & Recreation Allowance (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	20,809
7	TA/DA (Govrakura-Karaitoli Port)	74,027	-	-	-	-	-	-	-	-	-	-	74,027	27,350
8	National & Religious Festival (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	9,800
9	Service & Supply (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Stationary (Govrakura-Karaitoli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Administrative Expenses (Sheola Port)	3,798,638	-	-	-	-	-	-	-	-	3,265	-	3,801,903	3,587,577
1	Salary & Allowance (Sheola Port)	3,195,398	-	-	-	-	-	-	-	-	-	-	3,195,398	2,781,066
2	Incentive Bonus (Sheola Port)	200,000	-	-	-	-	-	-	-	-	-	-	200,000	-
3	Bank Charge & Commission (Sheola Port)	-	-	-	-	-	-	-	-	-	1,265	-	1,265	-
4	Excise Duty (Sheola Port)	-	-	-	-	-	-	-	-	-	2,000	-	2,000	-
5	Land Development Tax (Sheola Port)	14,760	-	-	-	-	-	-	-	-	-	-	14,760	500,966
6	Rest & Recreation Allowance (Sheola Port)	86,385	-	-	-	-	-	-	-	-	-	-	86,385	24,900
7	Stationary (Sheola Port)	182,045	-	-	-	-	-	-	-	-	-	-	182,045	17,600
8	Overtime (Sheola Port)	39,000	-	-	-	-	-	-	-	-	-	-	39,000	15,000
9	Internet Expenses (Sheola Port)	15,000	-	-	-	-	-	-	-	-	-	-	15,000	17,112
10	Conveyance (Sheola Port)	6,900	-	-	-	-	-	-	-	-	-	-	6,900	6,000
11	National & Religious Festival (Sheola Port)	6,000	-	-	-	-	-	-	-	-	-	-	6,000	20,356
12	Service & Supply (Sheola Port)	53,150	-	-	-	-	-	-	-	-	-	-	53,150	225,577
13	TA/DA (Sheola Port)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Administrative Expenses (Sonamosjid Port)	2,834,783	-	-	-	-	-	-	-	-	-	-	2,834,783	2,448,228
1	Salary & Allowance (Sonamosjid Port)	2,455,926	-	-	-	-	-	-	-	-	-	-	2,455,926	1,985,630
2	Overtime (Sonamosjid Port)	57,813	-	-	-	-	-	-	-	-	-	-	57,813	190,881
3	Rest & Recreation Allowance (Sonamosjid Port)	14,040	-	-	-	-	-	-	-	-	-	-	14,040	235,000
4	Incentive Bonus (Sonamosjid Port)	250,000	-	-	-	-	-	-	-	-	-	-	250,000	-
5	Bank Charges (Sonamosjid Port)	115	-	-	-	-	-	-	-	-	-	-	115	-
6	TA/DA (Sonamosjid Port)	56,889	-	-	-	-	-	-	-	-	-	-	56,889	36,817



Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024	Balance as on 30 June 2025		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhokra Port	Nakugeon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koratull Port			Sheola Port	Dhanua-Kamalpur Port
M. Administrative Expenses (Panama Hill Port)															
1	Salary & Allowance (Panama Hill Port)	4,535,281	-	-	-	-	-	-	-	-	-	-	-	4,535,281	4,110,630
2	Overtime (Panama Hill Port)	3,872,678	-	-	-	-	-	-	-	-	-	-	-	3,872,678	3,300,863
3	Rest & Recreation Allowance (Panama Hill Port)	151,054	-	-	-	-	-	-	-	-	-	-	-	151,054	361,758
4	Incentive Bonus (Panama Hill Port)	29,610	-	-	-	-	-	-	-	-	-	-	-	29,610	17,960
5	TA/DA (Panama Hill Port)	400,000	-	-	-	-	-	-	-	-	-	-	-	400,000	376,000
		81,939	-	-	-	-	-	-	-	-	-	-	-	81,939	54,049
N. Administrative Expenses (United Land Port, Tacknaf)															
1	Salary & Allowance (United Land Port, Tacknaf)	2,894,878	-	-	-	-	-	-	-	-	-	-	-	2,894,878	2,637,592
2	Overtime (United Land Port, Tacknaf)	2,357,821	-	-	-	-	-	-	-	-	-	-	-	2,357,821	2,086,354
3	Rest & Recreation Allowance (United Land Port, Tacknaf)	111,184	-	-	-	-	-	-	-	-	-	-	-	111,184	216,526
4	Service & Supply (United Land Port, Tacknaf)	30,990	-	-	-	-	-	-	-	-	-	-	-	30,990	-
5	Incentive Bonus (United Land Port, Tacknaf)	13,760	-	-	-	-	-	-	-	-	-	-	-	13,760	20,091
6	TA/DA (United Land Port, Tacknaf)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	282,000
		81,123	-	-	-	-	-	-	-	-	-	-	-	81,123	32,621
O. Administrative Expenses (Bibir Bazar Land Port)															
1	Salary & Allowance (Bibir Bazar Land Port)	3,493,084	-	-	-	-	-	-	-	-	-	-	-	3,493,084	3,124,309
2	Overtime (Bibir Bazar Land Port)	3,135,021	-	-	-	-	-	-	-	-	-	-	-	3,135,021	2,627,924
3	Rest & Recreation Allowance (Bibir Bazar Land Port)	45,068	-	-	-	-	-	-	-	-	-	-	-	45,068	162,003
4	Incentive Bonus (Bibir Bazar Land Port)	300,000	-	-	-	-	-	-	-	-	-	-	-	300,000	15,940
5	Bank Charges (Bibir Bazar Land Port)	115	-	-	-	-	-	-	-	-	-	-	-	115	282,000
6	TA/DA (Bibir Bazar Land Port)	12,880	-	-	-	-	-	-	-	-	-	-	-	12,880	36,442
P. Administrative Expenses (Bangla Bandha Port, Panchagar)															
1	Salary & Allowance (Bangla Bandha Port, Panchagar)	2,448,856	-	-	-	-	-	-	-	-	-	-	-	2,448,856	1,614,730
2	Overtime (Bangla Bandha Port, Panchagar)	34,936	-	-	-	-	-	-	-	-	-	-	-	34,936	128,104
3	Rest & Recreation Allowance (Bangla Bandha Port, Panchagar)	14,040	-	-	-	-	-	-	-	-	-	-	-	14,040	-
4	Excise Duty (Bangla Bandha Port)	10,000	-	-	-	-	-	-	-	-	-	-	-	10,000	-
5	Bank Charges & Commission (Bangla Bandha Port)	1,150	-	-	-	-	-	-	-	-	-	-	-	1,150	-
6	Incentive Bonus (Bangla Bandha Port, Panchagar)	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000	329,000
7	TA/DA (Bangla Bandha Port, Panchagar)	20,862	-	-	-	-	-	-	-	-	-	-	-	20,862	56,787
Q. Administrative Expenses (Balla Port)															
1	Salary & Allowance (Balla Port)	2,374,478	-	-	-	-	-	-	-	-	-	-	-	2,374,478	2,316,653
2	Incentive Bonus (Balla Port)	2,084,016	-	-	-	-	-	-	-	-	-	-	-	2,084,016	2,059,085
3	Overtime (Balla Port)	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000	141,000
4	Land Development Tax (Balla Port)	66,900	-	-	-	-	-	-	-	-	-	-	-	66,900	109,208
5	Rest & Recreation Allowance (Balla Port)	15,180	-	-	-	-	-	-	-	-	-	-	-	15,180	-
6	TA/DA (Balla Port)	58,382	-	-	-	-	-	-	-	-	-	-	-	58,382	7,360
R. Administrative Expenses (Dhanua-Kamalpur Port)															
1	Salary & Allowance (Dhanua Kamalpur Port)	2,589,761	-	-	-	-	-	-	-	-	-	-	-	2,595,176	2,450,983
2	Incentive Bonus (Dhanua Kamalpur Port)	2,044,488	-	-	-	-	-	-	-	-	-	-	-	2,044,488	2,093,759
3	Overtime (Dhanua Kamalpur Port)	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	141,000
4	Rest & Recreation Allowance (Dhanua Kamalpur Port)	89,960	-	-	-	-	-	-	-	-	-	-	-	89,960	130,702
5	Service & Supply (Dhanua Kamalpur Port)	13,050	-	-	-	-	-	-	-	-	-	-	-	13,050	-
6	National & Religious Festival (Dhanua Port)	52,859	-	-	-	-	-	-	-	-	-	-	-	52,859	41,013
7	Stationary (Dhanua Kamalpur Port)	5,600	-	-	-	-	-	-	-	-	-	-	-	5,600	-
8	TA/DA (Dhanua Kamalpur Port)	116,808	-	-	-	-	-	-	-	-	-	-	-	116,808	-
9	Bank Charge & Commission (Dhanua-Kamalpur Port)	66,996	-	-	-	-	-	-	-	-	-	-	-	66,996	44,509
10	Excise Duty (Dhanua-Kamalpur Port)	2,415	-	-	-	-	-	-	-	-	-	-	-	2,415	-
		3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	-
S. Administrative Expenses (Ramghor Port)															
1	Salary & Allowance (Ramghor Port)	5,257,573	-	-	-	-	-	-	-	-	-	-	-	5,257,573	3,483,940
2	Incentive Bonus (Ramghor Port)	4,822,591	-	-	-	-	-	-	-	-	-	-	-	4,822,591	3,107,273
3	Overtime (Ramghor Port)	200,000	-	-	-	-	-	-	-	-	-	-	-	200,000	188,000
4	Rest & Recreation Allowance (Ramghor Port)	96,251	-	-	-	-	-	-	-	-	-	-	-	96,251	54,335
5	National & Religious Festival (Ramghor Port)	20,360	-	-	-	-	-	-	-	-	-	-	-	20,360	30,990
6	Service & Supply (Ramghor Port)	12,192	-	-	-	-	-	-	-	-	-	-	-	12,192	-
7	Stationary (Ramghor Port)	63,755	-	-	-	-	-	-	-	-	-	-	-	63,755	-
8	TA/DA (Ramghor Port)	42,424	-	-	-	-	-	-	-	-	-	-	-	42,424	103,342

Sl. No.	Particulars	Amount in BDT											Balance as on 30 June 2025	Balance as on 30 June 2024	
		Head Office	Benapole Port	Burimari Port	Akhuwara Port	Bhomra Port	Naktagoon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Kiratuli Port	Sheola Port			Dhamua-Kamalpur Port
T.	Administrative Expenses (Biroi Port)	888,724	-	-	-	-	-	-	-	-	-	-	-	888,724	332,677
1	Salary & Allowance (Biroi Port)	764,966	-	-	-	-	-	-	-	-	-	-	-	764,966	198,294
2	Overtime (Biroi Port)	17,714	-	-	-	-	-	-	-	-	-	-	-	17,714	40,383
	TA/DA (Biroi Port)	6,044	-	-	-	-	-	-	-	-	-	-	-	6,044	-
3	Incentive Bonus (Biroi Port)	100,000	-	-	-	-	-	-	-	-	-	-	-	100,000	94,000
	Administrative Expenses (Dorshana Port)	1,152,297	-	-	-	-	-	-	-	-	-	-	-	1,152,297	316,108
1	Salary & Allowance (Dorshana Port)	1,013,813	-	-	-	-	-	-	-	-	-	-	-	1,013,813	196,625
2	Overtime (Dorshana Port)	28,484	-	-	-	-	-	-	-	-	-	-	-	28,484	25,483
3	Incentive Bonus (Dorshana Port)	110,000	-	-	-	-	-	-	-	-	-	-	-	110,000	94,000
	Total Payment	385,687,993	95,002,934	4,393,166	1,150	5,636,776	4,380	10,230	4,380	4,380	3,265	5,415	490,750,839	437,018,303	
	Add: Provision During the Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1	Salary & Allowance (Head Office)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Outsourcing Salary	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Advertisement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Audit Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Rest & Recreation Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Administrative Expenses	385,687,993	95,002,934	4,393,166	1,150	5,636,776	4,380	10,230	4,380	4,380	3,265	5,415	490,750,839	437,018,303	
	Less: Payment of Last Year Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	385,687,993	95,002,934	4,393,166	1,150	5,636,776	4,380	10,230	4,380	4,380	3,265	5,415	490,750,839	437,018,303	



Note: 26
Repairs & Maintenance: BDT 37,966,023

Sl. No.	Particulars	Amount in BDT											Balance as on 30 June 2024				
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port	Sheola Port		Dhanua-Kamalpur Port			
A.	Repair & Maintenance (Head Office)	2,560,161														2,560,161	1,530,715
1	Repair of Office Equipment (Head Office)	480,770	-	-	-	-	-	-	-	-	-	-	-	-	-	480,770	354,292
2	Repair of Other Building & Infrastructure (Head Office)	1,503,574	-	-	-	-	-	-	-	-	-	-	-	-	-	1,503,574	816,004
3	Repair of Electric Infrastructure (Head Office)	95,700	-	-	-	-	-	-	-	-	-	-	-	-	-	95,700	-
4	Repair of Information & Communication (Head Office)	126,614	-	-	-	-	-	-	-	-	-	-	-	-	-	126,614	-
5	Repair of Car (Head Office)	353,503	-	-	-	-	-	-	-	-	-	-	-	-	-	353,503	360,419
B.	Repair & Maintenance (Benapole Port)	18,038,732	310,698													18,349,430	13,550,975
1	Repair of Information & Communication (Benapole Port)	1,354,996	-	-	-	-	-	-	-	-	-	-	-	-	-	1,354,996	564,665
2	Repair of Electronic Infrastructure (Benapole Port)	2,168,635	-	-	-	-	-	-	-	-	-	-	-	-	-	2,168,635	1,947,727
3	Maintenance of Database & software (Benapole Port)	2,916,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,916,000	-
4	Repair of Other Building & Infrastructure (Benapole Port)	8,455,801	-	-	-	-	-	-	-	-	-	-	-	-	-	8,455,801	9,238,055
5	Repair of Machine & Equipment (Benapole Port)	3,143,300	-	-	-	-	-	-	-	-	-	-	-	-	-	3,143,300	1,621,019
6	Repair of Furniture & Equipment (Benapole Port)	-	8,038	-	-	-	-	-	-	-	-	-	-	-	8,038	-	-
7	Repair of Vehicles (Benapole Port)	-	65,966	-	-	-	-	-	-	-	-	-	-	-	65,966	-	-
8	Repair of Electric Structure (Benapole Port)	-	3,140	-	-	-	-	-	-	-	-	-	-	-	3,140	-	-
9	Repair of Fire Extinguisher Registration Fees (Benapole Port)	-	233,554	-	-	-	-	-	-	-	-	-	-	-	233,554	-	-
10	Repair of Fire keep/Car (Benapole Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	159,509
C.	Repair & Maintenance (Burimari Port)	5,718,401														5,718,401	1,703,616
1	Repair of Electronic Infrastructure (Burimari Port)	355,620	-	-	-	-	-	-	-	-	-	-	-	-	-	355,620	102,366
2	Repair of Other Building & Infrastructure (Burimari Port)	2,789,350	-	-	-	-	-	-	-	-	-	-	-	-	-	2,789,350	789,973
3	Repair of Office Equipment (Burimari Port)	17,200	-	-	-	-	-	-	-	-	-	-	-	-	-	17,200	-
4	Repair of com. Soft & e-service (Burimari Port)	1,083,840	-	-	-	-	-	-	-	-	-	-	-	-	-	1,083,840	-
5	Repair of Machine & Equipment (Burimari Port)	1,472,391	-	-	-	-	-	-	-	-	-	-	-	-	-	1,472,391	811,277
D.	Repair & Maintenance (Akhaura Port)	558,151														558,151	433,464
1	Repair of Other Building & Infrastructure (Akhaura Port)	161,151	-	-	-	-	-	-	-	-	-	-	-	-	-	161,151	124,258
2	Repair of Office Equipment (Akhaura Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Repair of Machine & Equipment (Akhaura Port)	371,000	-	-	-	-	-	-	-	-	-	-	-	-	-	371,000	277,283
4	Repair of Electrical Infrastructure (Akhaura Port)	26,000	-	-	-	-	-	-	-	-	-	-	-	-	-	26,000	31,923
E.	Repair & Maintenance (Bhomra Port)	7,009,194														7,009,194	2,620,173
1	Repair of Electronic Infrastructure (Bhomra Port)	638,200	-	-	-	-	-	-	-	-	-	-	-	-	-	638,200	500,000
2	Repair of Roads & Highway (Bhomra Port)	2,729,370	-	-	-	-	-	-	-	-	-	-	-	-	-	2,729,370	-
3	Repair of Machine & Equipment (Bhomra Port)	722,250	-	-	-	-	-	-	-	-	-	-	-	-	-	722,250	800,000
4	Repair of Other Building & Infrastructure (Bhomra Port)	2,919,374	-	-	-	-	-	-	-	-	-	-	-	-	-	2,919,374	1,320,173
F.	Repair & Maintenance (Nakugaon Port)	784,089														784,089	514,124
1	Repair of Electric Infrastructure (Nakugaon Port)	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000	155,474
2	Repair of Machine & Equipment (Nakugaon Port)	454,040	-	-	-	-	-	-	-	-	-	-	-	-	-	454,040	358,650
3	Repair of Other Building & Infrastructure (Nakugaon Port)	280,049	-	-	-	-	-	-	-	-	-	-	-	-	-	280,049	-
G.	Repair & Maintenance (Sonahat Port)	440,873														440,873	1,446,777
1	Repair of Electronic Infrastructure (Sonahat Port)	54,000	-	-	-	-	-	-	-	-	-	-	-	-	-	54,000	300,000
2	Repair of Machine & Equipment (Sonahat Port)	345,990	-	-	-	-	-	-	-	-	-	-	-	-	-	345,990	464,850
3	Repair of Other Building & Infrastructure (Sonahat Port)	40,883	-	-	-	-	-	-	-	-	-	-	-	-	-	40,883	681,927
H.	Repair & Maintenance (Tamabil Port)	1,263,336														1,263,336	1,056,829
1	Repair of Electronic Infrastructure (Tamabil Port)	623,990	-	-	-	-	-	-	-	-	-	-	-	-	-	623,990	552,969
2	Repair of Machine & Equipment (Tamabil Port)	639,346	-	-	-	-	-	-	-	-	-	-	-	-	-	639,346	203,860
3	Repair of Office Equipment (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Repair of Other Building & Infrastructure (Tamabil Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
I.	Repair & Maintenance (Belonia Port)	579,497														579,497	-
1	Repair of Electric Infrastructure (Belonia Port)	74,000	-	-	-	-	-	-	-	-	-	-	-	-	-	74,000	-
2	Repair of Other Building & Infrastructure (Belonia Port)	104,000	-	-	-	-	-	-	-	-	-	-	-	-	-	104,000	-
3	Repair of Machine & Equipment (Belonia Port)	401,497	-	-	-	-	-	-	-	-	-	-	-	-	-	401,497	-
J.	Repairs & Maintenance (Gobrakura Koraituli Port)	702,891														702,891	220,092
1	Repair of Electric Infrastructure (Gobrakura Koraituli Port)	169,250	-	-	-	-	-	-	-	-	-	-	-	-	-	169,250	-

2	Repair of Machine & Equipment (Gobrakura Port)	533,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	533,641	220,092
3	Repair of Other Building & Infrastructure (Gobrakura Koraituli Port)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Payment	533,641	310,698																37,966,023	23,076,765
	Add: Provision During the Year																			154,161
1	Fire Extinguisher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	107,767
2	Repair Sanitary & Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,394
	Total Repair & Maintenance	37,655,325	310,698																37,966,023	23,230,926
	Less: Payment of Last Year Provision	-	-																-	-
	Total	37,655,325	310,698																37,966,023	23,230,926

Sl. No.	Particulars	As at 31/12/2022										As at 31/12/2023									
		Opening	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer	Transfer
1	Provision for Depreciation	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
2	Provision for Bad Debts	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
3	Provision for Contingencies	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
4	Provision for Income Tax	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
5	Provision for Other Liabilities	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
6	Provision for Employee Benefits	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
7	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
8	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
9	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
10	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
11	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
12	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
13	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
14	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
15	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
16	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
17	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
18	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
19	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
20	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
21	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
22	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
23	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
24	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
25	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
26	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
27	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
28	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
29	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
30	Provision for Other Provisions	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	Total	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000



Note: 27

Depreciation: BDT 90,012,584

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2024			
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port		Sheola Port	Dhanua-Kamalpur Port	
1	Depreciation Charge for the Year	90,012,584	-	-	-	-	-	-	-	-	-	-	-	90,012,584	73,768,688
	Total Depreciation	90,012,584	-	-	-	-	-	-	-	-	-	-	-	90,012,584	73,768,688

Note: 28

Finance Expenses: BDT 10,405,362

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2025	Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port			Sheola Port	Dhanua-Kamalpur Port
1	DSL Loan Interest Payment	10,405,362	-	-	-	-	-	-	-	-	-	-	-	10,405,362	11,477,817
		10,405,362	-	-	-	-	-	-	-	-	-	-	-	10,405,362	11,477,817

Note: 29

Other Payments (Salary Deduction & Others Payments): BDT 13,323,991

Sl. No.	Particulars	Amount in BDT										Balance as on 30 June 2025	Balance as on 30 June 2024		
		Head Office	Benapole Port	Burimari Port	Akhawara Port	Bhomra Port	Nakugaon Port	Tamabil Port	Sonahat Port	Belonia Port	Gobrakura-Koraituli Port			Sheola Port	Dhanua-Kamalpur Port
1	Water & Sewerage	10,700	-	-	-	-	-	-	-	-	-	-	-	10,700	1,660
2	Welfare fund Deduction (Prasion)	646,200	-	-	-	-	-	-	-	-	-	-	-	646,200	9,350
3	Welfare Fund Deduction (BLPA)	7,300	-	-	-	-	-	-	-	-	-	-	-	7,300	6,900
4	Group Insurance Deduction (Prasion)	430,800	-	-	-	-	-	-	-	-	-	-	-	430,800	-
5	Group Insurance Deduction (BLPA)	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200	-
6	Garage rent Deduction (Prasion)	490,551	-	-	-	-	-	-	-	-	-	-	-	490,551	899,558
7	House Rent Deduction (Prasion)	9,720	-	-	-	-	-	-	-	-	-	-	-	9,720	25,920
8	Gas Bill Deduction (Prasion)	799,608	-	-	-	-	-	-	-	-	-	-	-	799,608	609,040
9	Car loan Instalment Deduction (Prasion)	-	-	-	-	-	-	-	-	-	-	-	-	-	7,863,145
10	Salary Deduction (GPF-BSBK)	140	-	-	-	-	-	-	-	-	-	-	-	140	875,180
11	Salary Deduction for Payments (GPF of Prasion)	49,707	-	-	-	-	-	-	-	-	-	-	-	49,707	350
12	Municipal Tax Deduction (Prasion)	-	-	-	-	-	-	-	-	-	-	-	-	-	29,424
13	Others Deduction (Prasion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Others Deduction (BLPA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Income Tax Deduction (Prasion)	83,499	-	-	-	-	-	-	-	-	-	-	-	83,499	171,400
16	Income Tax Deduction (BLPA)	83,000	-	2,800	-	-	-	-	-	-	-	-	-	85,800	160,000
17	GPF Loan Prasion (For Salary Deduct)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	GPF loan inst. Deduction (Prasion)	184,000	-	-	-	-	-	-	-	-	-	-	-	184,000	-
19	Chief Advisor Fund Deduction	249,486	-	-	-	-	-	-	-	-	-	-	-	249,486	-
20	GPF deduction (BLPA)	7,375,060	-	2,400	-	-	-	-	-	-	-	-	-	7,375,060	-
21	Stamp Revenue Deduction	-	-	-	-	-	-	-	-	-	-	-	-	2,400	-
22	Advance Return	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Swiss contract software repair & Maintenance	1,615,000	152,000	-	-	-	-	-	-	-	-	-	-	1,615,000	-
24	Performance Guarantee paid (Benapole)	840	-	-	-	-	-	-	-	-	-	-	-	840	-
25	Water & sewerage Deduction (Prasion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Others Deduction (Prasion)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	GPF Deduction (Prasion)	1,129,980	-	-	-	-	-	-	-	-	-	-	-	1,129,980	-
28	Salary Deduction Income Tax Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Other Payments	13,166,791	152,000	5,200	-	-	-	-	-	-	-	-	-	13,323,991	10,651,927



Note: 30.00 Related Parties

During the year ended 30 June 2025, the organization had entered into a number of transactions with related parties in the normal course of business. All outstanding balances with these related parties have been disclosed below.

a) Transaction with related entities

<u>Name of Related Parties</u>	<u>Nature of Transaction</u>	<u>Balance Outstanding as at</u>	
		<u>Amount in Taka</u>	
		<u>2024-2025</u>	<u>2023-2024</u>
Sonamasjid Port	Trade; Non-Trade; Other	14,180,183	19,332,409
Panama Hili Port	Trade; Non-Trade; Other	9,782,237	10,086,833
United Land Port, Tacknaf	Trade; Non-Trade; Other	45,429	1,483,536
Bibir Bazar Land Port	Trade; Non-Trade; Other	16,216,834	14,276,989
Bangla Bandha Port, Panchagar	Trade; Non-Trade; Other	2,727,746	4,844,359
		42,952,429	50,024,125

Note: 31.00 Events after the reporting period

No material events had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures stated in the financial statements.



BANGLADESH LAND PORT AUTHORITY (BLPA)

Schedule of Property, Plant & Equipment

As on 30 June 2025

Particulars	Cost				Rate of Depreciation	Depreciation			Annexure-A Written Down Value as on 30 June 2025
	Balance as on 01 July 2024	Addition during the year	Disposal during the year	Balance as on 30 June 2025		Balance as on 01 July 2024	Charged during the year	Adjustment during the year	
Land & Land Development	760,245,737	106,071,282	-	866,317,019	-	-	-	190,988,614	866,317,019
Building & Structure	389,783,943	161,548,448	-	551,332,391	5%	18,965,462	-	56,097,644	360,343,777
Boundary Wall & Gate	78,425,122	-	-	78,425,122	10%	2,480,831	-	22,327,478	22,327,478
Roads & Drain	315,223,332	64,290,217	-	379,513,549	10%	26,394,233	-	141,965,452	237,548,097
Machine & Equipment	18,235,375	-	-	18,235,375	15%	187,320	-	17,173,895	1,061,480
Electrical Equipment	65,214,370	10,662,509	-	75,876,879	20%	5,387,732	-	54,325,951	21,550,928
Fire Hydrant	43,576,041	-	-	43,576,041	7.50%	633,955	-	35,757,260	7,818,781
Intercom, Telephone & Mobile	2,279,905	-	-	2,279,905	15%	19,090	-	2,171,728	108,177
Office Equipment	12,102,646	-	-	12,102,646	15%	870,401	-	7,170,373	4,932,273
Furniture & Fixture	10,571,146	701,000	-	11,272,146	10%	606,204	-	5,816,311	5,455,835
Vehicle	31,336,197	-	-	31,336,197	15%	1,333,867	-	23,777,616	7,558,581
Computer, Network & Software	36,489,542	272,630	-	36,762,172	20%	4,002,961	-	20,750,330	16,011,842
Interior Dimension	7,269,299	-	-	7,269,299	15%	78,977	-	6,821,764	447,535
Ware House	79,610,633	-	-	79,610,633	5%	2,150,024	-	38,760,176	40,850,457
Fire Extinguisher	1,640,246	-	-	1,640,246	15%	1,496,491	-	1,518,054	122,192
Way Bridge Scale (Vehicle)	37,307,087	-	-	37,307,087	10%	2,054,676	-	18,814,999	18,492,088
Bath Room & Latrine	16,946,125	-	-	16,946,125	10%	704,122	-	10,609,024	6,337,102
Barrack	60,227,511	-	-	60,227,511	10%	3,355,034	-	30,032,203	30,195,308
Open Stake Yard	227,786,859	-	-	227,786,859	10%	10,795,028	-	130,631,605	97,155,254
Passenger & Truck Terminal	8,649,685	-	-	8,649,685	10%	319,719	-	5,772,215	2,877,470
Weighting Scale	7,095,404	-	-	7,095,404	20%	49,781	-	6,896,282	199,122
Transformer	4,227,548	-	-	4,227,548	20%	154,936	-	3,607,804	619,744
Jetty Poltun	804,726	-	-	804,726	10%	7,234	-	739,616	65,110
CC TV	466,569	-	-	466,569	20%	2,004	-	458,554	8,016
Development Work & Cons.	147,648,403	36,838,174	-	184,486,577	20%	9,046,493	-	148,300,606	36,185,971
Palasaiding Work	487,193	-	-	487,193	20%	6,696	-	460,410	26,784
Observation Tower	643,663	-	-	643,663	20%	8,846	-	608,277	35,386
Automation Consultancy	3,295,088	528,670	-	3,823,758	20%	375,394	-	2,322,184	1,501,574
Balance as on 30 June 2025	2,367,589,398	380,912,930	-	2,748,502,328		90,012,584	-	962,348,948	1,786,153,380
Balance as on 30 June 2024	2,083,786,446	293,802,952	-	2,367,589,398		73,768,688	-	872,336,365	1,495,253,033





Bangladesh Land Port Authority (BLPA)

Investment in FDR (Short-Term)
As on 30 June 2025

Serial No	Name of Bank	Name of Branch	FDR A/C No.	Last Maturity	Renew Term	Next Maturity	Interest rate	Renewed Amount	Interest	Source TAX	Excise Duty	Next Renew / Closing Balance.
1	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330011242	02-Jul-24	12 Months	03-Jul-25	7.50%	9,174,204.00	688,065.00	137,614.00	3,000.00	9,721,655.00
2	Janata Bank Ltd.	Foreign Exchange Br,	100224269948	04-Jul-24	12 Months	04-Jul-25	7.50%	54,954,280.00	4,121,571.00	824,314.20	50,000.00	58,201,536.80
3	Janata Bank Ltd.	Burungamari Br,Kurigram	100214670113	05-Jul-24	12 Months	06-Jul-25	7.50%	17,575,598.62	1,318,169.90	263,633.98	-	18,630,134.54
4	Janata Bank Ltd.	Benapole Branch, Jashore	100191966176	10-Jul-24	12 Months	11-Jul-25	7.50%	49,099,512.01	3,682,463.40	1,104,739.02	15,000.00	51,662,236.39
5	Janata Bank Ltd.	Foreign Exchange Br,	100180892405	17-Jul-24	12 Months	18-Jul-25	7.50%	37,083,420.46	2,781,256.53	556,251.31	15,000.00	39,293,425.69
6	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003817	17-Jul-24	12 Months	18-Jul-25	7.50%	12,343,132.00	925,735.00	185,147.00	15,000.00	13,068,720.00
7	Janata Bank Ltd.	Benapole Branch, Jashore	100191966010	17-Jul-24	12 Months	18-Jul-25	7.50%	12,406,572.14	930,492.91	279,147.87	15,000.00	13,042,917.18
8	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-0330005581	21-Jul-24	12 Months	22-Jul-25	7.50%	12,401,086.00	805,600.00	161,121.00	15,000.00	13,030,565.00
9	Janata Bank Ltd.	Benapole Branch, Jashore	0100215575751	20-Jul-24	12 Months	21-Jul-25	7.50%	16,640,703.35	1,248,052.75	374,415.83	15,000.00	17,499,340.26
10	Janata Bank Ltd.	Tejgaon I/A Branch	0100234483531	21-Jul-24	12 Months	21-Jul-25	7.50%	16,654,193.87	1,249,064.52	187,359.68	-	17,715,898.71
11	Janata Bank Ltd.	Benapole Branch, Jashore	0100224562505	21-Jul-24	12 Months	21-Jul-25	7.50%	17,463,125.31	1,309,734.40	392,920.32	15,000.00	18,364,939.39
12	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330010494	02-Aug-24	12 Months	03-Aug-25	7.75%	8,818,734.00	683,452.00	136,690.00	3,000.00	9,362,496.00
13	Janata Bank Ltd.	Tejgaon I/A Branch	0100247869799	03-Aug-24	12 Months	03-Aug-25	7.75%	16,667,114.10	1,291,701.34	258,340.27	-	17,700,475.18
14	Janata Bank Ltd.	Farmgate Corp. Br, Dhaka	0100215875878	03-Aug-24	12 Months	04-Aug-25	7.75%	14,259,770.18	1,105,132.19	221,026.44	15,000.00	15,128,875.93
15	Janata Bank Ltd.	Foreign Exchange Br,	0100183783313	04-Aug-24	12 Months	04-Aug-25	7.75%	12,402,163.76	961,167.69	192,233.54	15,000.00	13,156,097.91
16	Prime Bank Ltd.	Banani Branch, Dhaka	2132417029679	04-Aug-25	12 Months	04-Aug-25	10.50%	100,000,000.00	-	-	-	100,000,000.00
17	Brac Bank Ltd	Satmoslid road Branch, Dhaka	3039234960031	04-Aug-25	12 Months	04-Aug-25	10.50%	10,000,000.00	-	-	-	10,000,000.00
18	Southeast Bank Ltd.	Agargaon Branch, Dhaka.	002024500008788	04-Aug-25	12 Months	04-Aug-25	11.00%	10,000,000.00	-	-	-	10,000,000.00
19	Premier Bank Ltd	Kawran bazar sme Br, Dhaka	050127900000011	04-Aug-25	12 Months	04-Aug-25	11.25%	10,000,000.00	-	-	-	10,000,000.00
20	Brac Bank Ltd	Pirerbagh Sub Branch, Dhaka	3039234960030	04-Aug-25	12 Months	04-Aug-25	10.50%	10,000,000.00	-	-	-	10,000,000.00
21	Brac Bank Ltd	Dhamrai Sub Branch, Dhaka	3039234960029	04-Aug-25	12 Months	04-Aug-25	10.50%	10,000,000.00	-	-	-	10,000,000.00
22	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-03300108673	04-Aug-24	12 Months	04-Aug-25	7.75%	25,044,682.00	1,940,963.00	388,193.00	15,000.00	26,582,452.00
23	Janata Bank Ltd.	Burimari Br, Lalmonirhat.	0100225139282	05-Aug-24	12 Months	06-Aug-25	7.75%	9,612,792.40	744,991.41	111,748.71	9,000.00	10,237,035.10
24	Janata Bank Ltd.	Farmgate Corp. Br, Dhaka	0100215891521	11-Aug-24	12 Months	12-Aug-25	7.75%	41,626,458.77	3,226,050.55	645,210.11	15,000.00	44,192,299.21
25	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003583	12-Aug-24	12 Months	13-Aug-25	7.75%	75,052,537.00	5,816,572.00	872,496.00	50,000.00	79,946,623.00
26	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330010636	16-Aug-24	12 Months	17-Aug-25	7.75%	8,818,902.00	683,465.00	136,692.00	3,000.00	9,362,675.00
27	Bangladesh Krishi Bank	Sharsha Br, Jashore.	1607-0330003576	18-Aug-24	12 Months	19-Aug-25	7.75%	14,432,000.19	1,113,719.81	111,372.00	15,000.00	15,419,348.00
28	Janata Bank Ltd.	Benapole Branch, Jashore	0100191965439	18-Aug-24	12 Months	19-Aug-25	7.75%	16,667,065.06	1,291,697.54	387,509.26	15,000.00	17,556,253.34
29	Janata Bank Ltd.	Benapole Branch, Jashore	0100216215456	18-Aug-24	12 Months	19-Aug-25	7.75%	15,355,463.10	1,190,048.39	357,014.52	15,000.00	16,173,496.97
30	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330011322	19-Aug-24	12 Months	20-Aug-25	7.75%	8,401,796.00	651,139.00	130,228.00	3,000.00	8,919,707.00
31	Janata Bank Ltd.	Farmgate Corp. Br, Dhaka	0100216559858	27-Aug-24	12 Months	28-Aug-25	7.75%	42,915,350.16	3,325,939.64	665,187.93	15,000.00	45,561,101.87
32	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330013151	29-Aug-24	12 Months	30-Aug-25	7.75%	6,877,003.00	532,968.00	162,260.00	3,000.00	7,244,711.00
33	Sonali Bank Ltd	PSC. Branch, Dhaka	0110705000521	30-Aug-24	12 Months	30-Aug-25	6.75%	200,000,000.00	13,500,000.00	2,700,000.00	50,000.00	210,750,000.00
34	Janata Bank Ltd.	Sher e Bangla Nagar Br	0100248033961	30-Aug-24	12 Months	30-Aug-25	8.00%	100,000,000.00	8,000,000.00	1,600,000.00	50,000.00	106,350,000.00
35	Janata Bank Ltd.	Foreign Exchange Corp. Br	0100248141233	31-Aug-24	12 Months	31-Aug-25	8.00%	200,000,000.00	16,000,000.00	3,200,000.00	50,000.00	212,750,000.00
36	Agrani Bank Ltd	Poribesh Bhaban Branch	No.0200021032924	31-Aug-24	12 Months	31-Aug-25	8.00%	100,000,000.00	8,000,000.00	800,000.00	50,000.00	107,150,000.00
37	Bangladesh Krishi Bank	Shamoli Branch, Dhaka	4101-0330042866	31-Aug-24	12 Months	31-Aug-25	8.00%	100,000,000.00	8,000,000.00	1,600,000.00	50,000.00	106,350,000.00
38	Bangladesh Krishi Bank	Local Principal office Branch,	4001-03302202328	31-Aug-24	12 Months	31-Aug-25	8.00%	100,000,000.00	8,000,000.00	1,600,000.00	50,000.00	106,350,000.00
39	Brac Bank Ltd	Shamoli Branch, Dhaka	3039234960023	31-Aug-24	12 Months	31-Aug-25	7.75%	100,000,000.00	7,879,166.67	1,575,833.33	-	106,303,333.34
40	One Bank LTD	Kawran Bazar Br, Dhaka	0124140006329	01-Sep-24	12 Months	01-Sep-25	8.50%	12,665,495.59	1,076,567.11	215,313.42	15,000.00	13,511,749.27
41	Janata Bank Ltd.	Kamal Ataturk Corp.Br, Dhaka	0100260404771	02-Sep-25	12 Months	02-Sep-25	10.00%	40,000,000.00	-	-	-	40,000,000.00
42	Janata Bank Ltd.	Bangla Motor Branch, Dhaka	0100260404461	02-Sep-25	12 Months	02-Sep-25	10.00%	40,000,000.00	-	-	-	40,000,000.00
43	One Bank LTD	Kawran Bazar Br, Dhaka	0124140006349	03-Sep-24	12 Months	03-Sep-25	8.50%	12,691,852.75	1,078,807.46	215,761.49	15,000.00	13,539,898.72
44	Janata Bank Ltd.	UGC Branch, Dhaka	0100260414831	03-Sep-25	12 Months	03-Sep-25	10.00%	40,000,000.00	-	-	-	40,000,000.00
45	Janata Bank Ltd.	Elephant Road Br, Dhaka	0100260409594	03-Sep-25	12 Months	03-Sep-25	10.00%	40,000,000.00	-	-	-	40,000,000.00

Annexure-B



Bangladesh Land Port Authority (BLPA)

Investment in FDR (Short-Term)

As on 30 June 2025

Serial No.	Name of Bank	Name of Branch	FDR A/C No.	Last Maturity	Renew Term	Next Maturity	Interest rate	Renewed Amount	Interest	Source TAX	Excise Duty	Next Renewal / Closing Balance.
46	Janata Bank Ltd.	Farmgate Corp. Br. Dhaka	0100209174183	07-Sep-24	12 Months	07-Sep-25	8.00%	33,277,354.35	2,662,188.35	532,437.67	15,000.00	35,392,105.03
47	Bangladesh Krishi Bank	Kawran bazar Br. Dhaka	41010330003586	07-Sep-24	12 Months	07-Sep-25	8.00%	16,572,059.00	1,325,765.00	265,153.00	25,000.00	17,607,671.00
48	Janata Bank Ltd.	Burungamari Br. Kurigram	0100225522205	08-Sep-24	12 Months	08-Sep-25	8.00%	22,176,160.00	1,774,092.80	354,818.56	-	23,595,434.24
49	Janata Bank Ltd.	Burimari Br. Lalmonirhat.	0100225524089	08-Sep-24	12 Months	08-Sep-25	8.00%	33,469,770.00	2,677,581.60	401,637.24	45,000.00	35,700,714.36
50	Janata Bank Ltd.	Benapole Branch, Jashore	0100225550110	11-Sep-24	12 Months	11-Sep-25	8.00%	22,145,380.00	1,771,630.40	354,326.08	35,000.00	23,527,684.32
51	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-03300005910	11-Sep-24	12 Months	11-Sep-25	8.00%	44,068,280.00	3,525,462.00	705,093.00	15,000.00	46,873,649.00
52	Bangladesh Krishi Bank	Kalaroa Branch, Satkhira	1505-0330015904	11-Sep-24	12 Months	11-Sep-25	8.00%	22,025,380.00	1,762,030.00	352,406.00	15,000.00	23,420,004.00
53	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-0330020160	12-Sep-24	12 Months	12-Sep-25	8.00%	22,127,260.00	1,771,381.00	354,276.00	20,000.00	23,524,365.00
54	Bangladesh Krishi Bank	Sharsha Br. Jashore.	1607-0330004253	12-Sep-24	12 Months	12-Sep-25	8.00%	22,282,302.00	1,782,584.00	178,258.00	15,000.00	23,871,628.00
55	Brac Bank Ltd	Shamoli Branch, Dhaka	3039234960024	12-Sep-24	12 Months	12-Sep-25	7.75%	100,000,000.00	7,879,166.67	1,575,833.33	-	106,303,333.34
56	Sonali bank Ltd	Sonargaon Hotel Br, Dhaka	1230050000329	18-Sep-24	12 Months	18-Sep-25	6.75%	52,585,000.00	3,757,032.00	751,409.00	50,000.00	55,540,623.00
57	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330011420	23-Sep-24	12 Months	23-Sep-25	8.00%	16,649,998.00	1,332,000.00	266,400.00	15,000.00	17,700,598.00
58	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-03300005312	23-Sep-24	12 Months	23-Sep-25	8.00%	13,009,797.00	1,040,794.00	208,157.00	15,000.00	13,827,424.00
59	Janata Bank Ltd.	Tejgaon I/A Branch	1001986203995	25-Sep-24	12 Months	25-Sep-25	8.00%	25,112,926.57	2,009,034.13	401,806.83	-	26,720,153.87
60	Bangladesh Krishi Bank	Kawran bazar Br. Dhaka	41010330003825	28-Sep-24	12 Months	28-Sep-25	8.00%	12,393,105.00	991,448.00	236,504.00	25,000.00	13,123,049.00
61	Bangladesh Krishi Bank	Sharsha Br. Jashore.	1607-0330003969	29-Sep-24	12 Months	29-Sep-25	8.00%	12,502,670.00	1,000,214.00	100,021.00	15,000.00	13,387,863.00
62	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330011457	29-Sep-24	12 Months	30-Sep-25	8.00%	8,355,370.00	668,430.00	133,686.00	3,000.00	8,887,114.00
63	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-0330018735	01-Oct-24	12 Months	02-Oct-25	8.00%	12,456,367.00	995,811.00	199,162.00	10,000.00	13,243,016.00
64	Bangladesh Krishi Bank	Sakhipur Branch, Satkhira	1512-0330016753	01-Oct-24	12 Months	02-Oct-25	8.00%	12,401,679.00	992,134.00	198,427.00	15,000.00	13,180,386.00
65	Rupali Bank Ltd	Mugbazar Br. Dhaka	5470350004766	14-Oct-24	12 Months	15-Oct-25	8.00%	26,339,710.00	2,107,177.00	421,435.00	15,000.00	28,010,452.00
66	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330013231	17-Oct-24	12 Months	18-Oct-25	8.00%	13,637,683.00	1,091,015.00	218,202.00	15,000.00	14,495,496.00
67	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330010994	17-Oct-24	12 Months	18-Oct-25	8.00%	8,695,558.00	695,645.00	139,128.00	3,000.00	9,249,075.00
68	AB Bank Ltd	Banani Branch, Dhaka	3789404	17-Oct-24	12 Months	18-Oct-25	8.50%	100,000,000.00	8,500,000.00	1,700,000.00	100,000.00	106,700,000.00
69	AB Bank Ltd	Motijheel Branch, Dhaka	3796584	17-Oct-24	12 Months	18-Oct-25	8.50%	50,000,000.00	4,250,000.00	850,000.00	65,000.00	53,335,000.00
70	AB Bank Ltd	Dhanmondi Branch, Dhaka	3792804	17-Oct-24	12 Months	18-Oct-25	8.50%	50,000,000.00	4,250,000.00	850,000.00	65,000.00	53,335,000.00
71	Bangladesh Krishi Bank	Shamoli Branch, Dhaka	4104-03300043178	17-Oct-24	12 Months	18-Oct-25	8.00%	100,000,000.00	8,000,000.00	1,600,000.00	50,000.00	106,350,000.00
72	IFC Bank Ltd.	Dhanmondi Branch, Dhaka	0000372569201	18-Oct-24	12 Months	19-Oct-25	8.50%	50,000,000.00	4,250,000.00	425,000.00	-	53,825,000.00
73	Janata Bank Ltd.	UGC Branch, Dhaka	100249756207	18-Oct-24	12 Months	19-Oct-25	8.00%	40,000,000.00	3,200,000.00	640,000.00	15,000.00	42,545,000.00
74	Agrani Bank Ltd	Benapole Branch, Jashore	200021376658	19-Oct-24	12 Months	20-Oct-25	8.00%	28,796,233.44	2,302,498.68	230,249.87	15,000.00	30,853,482.25
75	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330011528	22-Oct-24	12 Months	23-Oct-25	8.00%	8,321,477.00	665,718.00	133,144.00	3,000.00	8,851,051.00
76	Janata Bank Ltd.	Foreign Exchange Br,	100226697807	27-Oct-24	12 Months	27-Oct-25	8.00%	110,576,560.00	8,846,124.80	1,769,224.96	50,000.00	117,603,459.84
77	Janata Bank Ltd.	Elephant Road Br, Dhaka	100226679116	27-Oct-24	12 Months	27-Oct-25	8.00%	166,953,600.00	13,356,288.00	2,671,257.60	-	177,638,630.40
78	Janata Bank Ltd.	Burungamari Br. Kurigram	100226699567	27-Oct-24	12 Months	27-Oct-25	8.00%	16,695,360.00	1,335,628.80	267,125.76	-	17,763,863.04
79	Bangladesh Krishi Bank	Sakhipur Branch, Satkhira	1512-0330017832	27-Oct-24	12 Months	27-Oct-25	8.00%	22,109,640.00	1,768,771.00	353,754.00	15,000.00	23,509,657.00
80	Bangladesh Krishi Bank	Ghona Branch, Satkhira	1502-0330007121	27-Oct-24	12 Months	27-Oct-25	8.00%	22,102,920.00	1,768,234.00	353,647.00	15,000.00	23,502,507.00
81	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-0330020268	28-Oct-24	12 Months	28-Oct-25	8.00%	22,211,100.00	1,774,742.00	354,948.00	20,000.00	23,610,894.00
82	Bangladesh Krishi Bank	Sharsha Br. Jashore.	1607-0330004299	28-Oct-24	12 Months	28-Oct-25	8.00%	22,362,095.00	1,790,168.00	268,525.00	-	23,883,738.00
83	Janata Bank Ltd.	Foreign Exchange Br,	100196756641	28-Oct-24	12 Months	28-Oct-25	8.00%	37,295,381.24	2,983,630.50	596,726.10	15,000.00	39,667,885.64
84	Rupali Bank Ltd	Mugbazar Br. Dhaka	5470350004845	28-Oct-24	12 Months	28-Oct-25	8.00%	25,002,192.00	2,000,175.00	400,035.00	15,000.00	26,587,332.00
85	Rupali Bank Ltd	Maitbagh Br. Dhaka	5130350004834	28-Oct-24	12 Months	28-Oct-25	8.00%	12,382,047.00	990,564.00	198,113.00	15,000.00	13,159,498.00
86	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	41010330003836	28-Oct-24	12 Months	28-Oct-25	8.00%	24,925,478.00	1,994,038.00	481,198.00	35,000.00	26,403,318.00
87	Bangladesh Krishi Bank	Sanir Akhra Br, Dhaka	4123033001048	28-Oct-24	12 Months	28-Oct-25	8.00%	12,401,925.00	992,154.00	198,431.00	15,000.00	13,180,648.00
88	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-0330018780	29-Oct-24	12 Months	29-Oct-25	8.00%	12,456,367.00	995,811.00	199,162.00	10,000.00	13,243,016.00
89	Rupali Bank Ltd	Nayatola Br, Dhaka	5540350004887	30-Oct-24	12 Months	30-Oct-25	8.00%	12,555,886.00	1,004,471.00	100,447.00	15,000.00	13,444,910.00

Annexure-B



Bangladesh Land Port Authority (BLPA)

Investment in FDR (Short-Term)

As on 30 June 2025

Serial No	Name of Bank	Name of Branch	FDR A/C No.	Last Maturity	Renew Term	Next Maturity	Interest rate	Renewed Amount	Interest	Source TAX	Excise Duty	Next Renew / Closing Balance.
90	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330014070	31-Oct-24	12 Months	31-Oct-25	8.00%	12,405,700.00	992,456.00	198,492.00	15,000.00	13,184,664.00
91	Bangladesh Krishi Bank	Bhokra SB Br, Satkhira	1518-0330005643	31-Oct-24	12 Months	31-Oct-25	8.00%	12,401,086.00	992,087.00	198,417.00	15,000.00	13,179,756.00
92	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-0330021294	30-Oct-24	12 Months	30-Oct-25	8.00%	52,735,000.00	4,222,800.00	844,560.00	50,000.00	56,063,240.00
93	Brac Bank Ltd	Benapole Branch, Jashore	3039234960021	30-Oct-24	12 Months	30-Oct-25	7.00%	50,000,000.00	7,106,944.44	1,421,388.89	-	55,685,555.55
94	IFIC Bank Ltd.	Benapole Branch, Jashore	0000396339211	30-Oct-24	12 Months	30-Oct-25	8.50%	52,800,000.00	4,488,000.00	897,600.00	-	56,390,400.00
95	AB Bank Ltd	Mirpur Br, Dhaka	3773097	31-Oct-24	12 Months	31-Oct-25	8.50%	52,735,000.00	4,482,475.00	896,495.00	50,000.00	56,270,980.00
96	Rupali Bank Ltd	Patuatuli Br, Dhaka	0133035000561	31-Oct-24	12 Months	31-Oct-25	8.00%	21,105,000.00	1,688,400.00	337,680.00	15,000.00	22,440,720.00
97	Rupali Bank Ltd	Khulgaon Br, Dhaka	0539035005187	31-Oct-24	12 Months	31-Oct-25	8.00%	21,245,000.00	1,699,600.00	339,920.00	15,000.00	22,589,680.00
98	Dhaka bank Ltd	Mohakhali Br, Dhaka	2231330002362	31-Oct-24	12 Months	31-Oct-25	8.25%	21,105,000.00	1,741,162.50	522,348.75	15,000.00	22,308,813.75
99	Rupali Bank Ltd	Malibagh Br, Dhaka	0513035005152	31-Oct-24	12 Months	31-Oct-25	8.00%	21,105,000.00	1,688,400.00	337,680.00	15,000.00	22,440,720.00
100	Rupali Bank Ltd	TCB Bhaban Corp. Br, Dhaka.	4689035000754	31-Oct-24	12 Months	31-Oct-25	8.00%	21,105,000.00	1,688,400.00	337,680.00	15,000.00	22,440,720.00
101	IFIC Bank Ltd.	Dhanmondi Branch, Dhaka	0000372569200	31-Oct-24	12 Months	31-Oct-25	8.25%	21,245,000.00	1,752,911.88	175,291.19	-	22,822,620.69
102	IFIC Bank Ltd.	Uttara Branch, Dhaka	0170140187202	31-Oct-24	12 Months	31-Oct-25	8.50%	21,120,000.00	1,795,200.00	359,040.00	-	22,556,160.00
103	Premier Bank Ltd	Kawran bazar sme Br, Dhaka	050127900000002	31-Oct-24	12 Months	31-Oct-25	8.00%	10,612,000.00	848,960.00	239,792.00	10,000.00	11,211,168.00
104	Bank Al Falah Ltd	Mirpur Br, Dhaka	0708-2100392081	31-Oct-24	12 Months	31-Oct-25	8.25%	10,496,805.55	880,419.57	264,125.87	-	11,113,099.25
105	Bangladesh Krishi Bank	Kalaroa Branch, Satkhira	1505033001643	01-Nov-24	12 Months	01-Nov-25	8.00%	31,650,000.00	2,533,200.00	506,640.00	20,000.00	33,656,560.00
106	Bangladesh Krishi Bank	Kaligoni Branch, Satkhira	1513-0330017877	01-Nov-24	12 Months	01-Nov-25	8.00%	31,665,000.00	2,532,000.00	506,400.00	15,000.00	33,675,600.00
107	Brac Bank Ltd	Satkhira Branch, Satkhira	3039234960022	01-Nov-24	12 Months	01-Nov-25	7.00%	50,000,000.00	7,106,944.44	1,421,388.89	-	55,685,555.55
108	Janata Bank Ltd.	Benapole Branch, Jashore	0100237425591	01-Nov-24	12 Months	01-Nov-25	8.00%	52,735,000.00	4,218,800.00	1,265,640.00	50,000.00	55,638,160.00
109	Bangladesh Krishi Bank	Local Principal office Branch,	4001-03300153688	01-Nov-24	12 Months	01-Nov-25	8.00%	22,674,944.00	1,813,996.00	362,799.00	15,000.00	24,111,141.00
110	AB Bank Ltd	Banani Branch, Dhaka	3789419	13-Feb-25	12 Months	13-Feb-26	9.30%	50,000,000.00	4,650,000.00	930,000.00	65,000.00	53,655,000.00
111	Brac Bank Ltd	Satmosjid road Branch, Dhaka	3039234960025	13-Nov-24	12 Months	13-Nov-25	8.75%	100,000,000.00	8,895,833.33	1,779,166.67	-	107,116,666.66
112	Investment Corporation of Bangladesh	Head office, Dhaka	001247412351	13-Nov-24	12 Months	13-Nov-25	8.50%	100,000,000.00	8,500,000.00	1,700,000.00	100,000.00	106,700,000.00
113	Trust Bank Ltd.	Centennial branch, Dhaka	0094-0330006174	13-Nov-24	12 Months	13-Nov-25	8.00%	20,000,000.00	1,600,000.00	160,000.00	35,000.00	21,405,000.00
114	Trust Bank Ltd.	Centennial branch, Dhaka	0094-0330006183	13-Nov-24	12 Months	13-Nov-25	8.00%	20,000,000.00	1,600,000.00	160,000.00	35,000.00	21,405,000.00
115	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-03300018806	27-Nov-24	12 Months	27-Nov-25	8.00%	12,458,045.00	997,844.00	199,569.00	10,000.00	13,746,320.00
116	Bangladesh Krishi Bank	Jikor Gasa Br, Jashore	1603-0330007530	27-Nov-24	12 Months	27-Nov-25	8.00%	12,539,902.00	1,004,392.00	100,439.00	10,000.00	13,433,855.00
117	Bangladesh Krishi Bank	Sakhipur Branch, Satkhira	1512-0330015825	28-Nov-24	12 Months	28-Nov-25	8.00%	12,943,520.00	1,036,682.00	207,336.00	-	13,772,866.00
118	One Bank LTD	Gulshan-1 Branch, Dhaka	0024140005658	01-Dec-25	12 Months	02-Dec-25	12.00%	50,000,000.00	-	-	-	50,000,000.00
119	Brac Bank Ltd	Mirpur-1 Branch, Dhaka	3039234960032	02-Nov-25	12 Months	02-Nov-25	10.50%	20,000,000.00	-	-	-	20,000,000.00
120	Janata Bank Ltd.	Benapole Branch, Jashore	0100191968357	07-Dec-24	12 Months	07-Dec-25	8.00%	100,692,521.37	8,055,401.71	2,416,620.51	50,000.00	106,281,302.56
121	Janata Bank Ltd.	Foreign Exchange Br,	1002039987409	12-Dec-24	12 Months	12-Dec-25	8.00%	37,374,759.00	2,989,980.72	597,996.14	15,000.00	39,751,743.58
122	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003850	14-Dec-24	12 Months	14-Dec-25	8.00%	18,678,695.00	1,494,296.00	360,612.00	25,000.00	19,787,379.00
123	Bangladesh Krishi Bank	Sanir Akhra Br, Dhaka	4123033001058	14-Dec-24	12 Months	14-Dec-25	8.20%	18,616,942.00	1,526,589.00	305,318.00	15,000.00	19,823,213.00
124	Rupali Bank Ltd	Malibagh Br, Dhaka	05130350004846	14-Dec-24	12 Months	14-Dec-25	8.00%	12,401,086.00	992,087.00	198,417.00	15,000.00	13,179,756.00
125	Rupali Bank Ltd	New Market Br, Dhaka	0364035000948	14-Dec-24	12 Months	14-Dec-25	7.00%	12,355,648.00	865,945.00	173,189.00	-	13,048,404.00
126	Rupali Bank Ltd	Mugbazar Br, Dhaka	05470350004855	14-Dec-24	12 Months	14-Dec-25	8.00%	12,540,886.00	1,004,471.00	200,894.00	10,000.00	13,334,463.00
127	Rupali Bank Ltd	Hatirpool Br, Dhaka	03800350004815	14-Dec-24	12 Months	14-Dec-25	8.00%	12,502,670.00	999,014.00	199,803.00	15,000.00	13,286,881.00
128	Agrani Bank Ltd	Tamabil Branch, Sylhat.	0200012897513	23-Dec-24	12 Months	23-Dec-25	8.00%	39,204,448.22	3,154,964.88	630,061.74	20,000.00	41,709,351.36
129	Bangladesh Krishi Bank	Bhokra SB Br, Satkhira	1518-0330005410	25-Dec-24	12 Months	25-Dec-25	8.00%	13,044,265.00	1,044,741.00	208,948.00	-	13,880,058.00
130	Janata Bank Ltd.	Banglamotor Branch	0100209505163	28-Dec-24	12 Months	28-Dec-25	8.00%	43,166,131.85	3,452,090.55	690,418.11	35,000.00	45,892,804.29
131	Janata Bank Ltd.	Benapole Branch, Jashore	0100191965749	28-Dec-24	12 Months	28-Dec-25	8.00%	13,648,676.11	1,091,894.09	218,378.82	-	14,522,191.39
132	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003854	07-Jan-25	12 Months	07-Jan-26	8.50%	12,442,491.00	1,057,612.00	211,522.00	10,000.00	13,278,581.00

Annexure-B



Bangladesh Land Port Authority (BLPA)

Investment in FDR (Short-Term)
As on 30 June 2025

Serial No	Name of Bank	Name of Branch	FDR A/C No.	Last Maturity	Renew Term	Next Maturity	Interest rate	Renewed Amount	Interest	Source TAX	Excise Duty	Next Renew / Closing Balance.
133	Janata Bank Ltd.	Sonargaon Road Br, Dhaka.	0100207376021	07-Jan-25	12 Months	07-Jan-26	8.50%	24,838,813.73	2,111,299.17	422,259.83	-	26,527,853.07
134	AB Bank Ltd	Mirpur Branch, Dhaka	3908827	13-Jan-26	12 Months	13-Jan-26	12.25%	50,000,000.00	-	-	-	50,000,000.00
135	AB Bank Ltd	Mohakhali Branch, Dhaka	3828653	14-Jan-25	12 Months	14-Jan-26	9.50%	80,000,000.00	7,600,000.00	1,520,000.00	100,000.00	85,980,000.00
136	Premier Bank Ltd	Motijheel Branch, Dhaka	0108-279000023951	22-Jan-26	12 Months	22-Jan-26	11.00%	100,000,000.00	-	-	-	100,000,000.00
137	AB Bank Ltd	Malibagh Branch, Dhaka	3897581	22-Jan-26	12 Months	22-Jan-26	12.00%	50,000,000.00	-	-	-	50,000,000.00
138	Standard Bank Ltd	Panthopath Branch, Dhaka	01755010905	22-Jan-26	12 Months	22-Jan-26	12.00%	20,000,000.00	-	-	-	20,000,000.00
139	Brac Bank Ltd	Rokeya sharani Br, Dhaka	3039234960034	22-Jan-26	12 Months	22-Jan-26	11.00%	30,000,000.00	-	-	-	30,000,000.00
140	Brac Bank Ltd	Satmoshid road Branch, Dhaka	3039234960033	22-Jan-26	12 Months	22-Jan-26	11.00%	20,000,000.00	-	-	-	20,000,000.00
141	Trust Bank Ltd.	Mellanium corp. Br, Dhaka	0072-03300839882	22-Jan-26	12 Months	22-Jan-26	10.50%	20,000,000.00	-	-	-	20,000,000.00
142	Bangladesh Krishi Bank	Sharsha Br, Jashore.	16070300300361	22-Jan-25	12 Months	22-Jan-26	8.50%	21,719,074.00	1,846,121.00	369,224.00	20,000.00	23,175,971.00
143	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-03300129586	22-Jan-25	12 Months	22-Jan-26	8.50%	14,409,953.00	1,224,846.00	122,485.00	10,000.00	15,502,314.00
144	Bangladesh Krishi Bank	Sharsha Br, Jashore.	16070300300377	28-Jan-25	12 Months	28-Jan-26	8.50%	12,877,226.00	1,094,564.00	218,913.00	10,000.00	13,742,877.00
145	Janata Bank Ltd.	Benapole Branch, Jashore	01002417700596	30-Jan-25	12 Months	30-Jan-26	8.50%	15,253,186.39	1,296,520.84	388,956.25	10,000.00	16,150,750.98
146	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-003300005125	29-Jan-25	12 Months	29-Jan-26	8.50%	13,809,123.00	1,173,775.00	234,755.00	10,000.00	14,738,143.00
147	Janata Bank Ltd.	Foreign Exchange Br,	0100229795931	30-Jan-25	12 Months	30-Jan-26	8.50%	55,268,560.00	4,697,827.60	939,565.52	50,000.00	58,976,822.08
148	Janata Bank Ltd.	Elephant Road Br, Dhaka	0100229794501	30-Jan-25	12 Months	30-Jan-26	8.50%	55,651,200.00	4,730,352.00	946,070.40	50,000.00	59,385,481.60
149	Agrani Bank Ltd.	Tamabil Branch, Sylhat.	0200018073601	30-Jan-25	12 Months	30-Jan-26	8.50%	110,991,070.43	9,434,240.95	1,886,848.19	50,000.00	118,488,463.19
150	IFIC Bank Ltd.	Benapole Branch, Jashore	0000396339210	01-Feb-25	12 Months	01-Feb-26	10.50%	55,756,000.00	5,854,380.00	1,170,876.00	-	60,439,504.00
151	Bangladesh Krishi Bank	Kalaroa Branch, Satkhira	1505-03300160665	01-Feb-25	12 Months	01-Feb-26	8.80%	66,318,640.00	5,836,040.00	1,167,208.00	50,000.00	70,937,472.00
152	Bangladesh Krishi Bank	Ghona Branch, Satkhira	1502-0330007185	02-Feb-25	12 Months	02-Feb-26	8.80%	66,298,480.00	5,834,266.00	1,166,853.00	50,000.00	70,915,893.00
153	Brac Bank Ltd	Ashkona Branch, Dhaka	30392349600035	10-Feb-26	12 Months	10-Feb-26	11.00%	20,000,000.00	-	-	-	20,000,000.00
154	Agrani Bank Ltd	Benapole Branch, Jashore	0200021831214	15-Feb-25	12 Months	15-Feb-26	8.75%	29,008,783.16	2,538,268.53	253,826.85	20,000.00	31,273,224.83
155	Agrani Bank Ltd	Benapole Branch, Jashore	0200021831646	18-Feb-25	12 Months	18-Feb-26	8.75%	26,472,909.54	2,316,379.58	231,637.96	20,000.00	28,537,651.17
156	Bangladesh Krishi Bank	Sharsha Br, Jashore.	1607-0330003790	18-Feb-25	12 Months	18-Feb-26	8.80%	26,592,827.00	2,248,756.00	449,751.00	20,000.00	28,371,832.00
157	Bangladesh Krishi Bank	Satkhira Branch, Satkhira	1501-0330013848	18-Feb-25	12 Months	18-Feb-26	8.80%	13,114,069.00	1,154,038.00	230,808.00	10,000.00	14,027,299.00
158	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-0330005134	19-Feb-25	12 Months	19-Feb-26	8.80%	13,809,018.00	1,215,194.00	243,039.00	10,000.00	14,771,173.00
159	Rupali Bank Ltd	Hatirpool Br, Dhaka	0380035004703	19-Feb-25	12 Months	19-Feb-26	8.90%	13,770,121.00	1,225,541.00	245,108.00	10,000.00	14,740,554.00
160	Rupali Bank Ltd	Urdo road BR, Dhaka.	0331035000409	19-Feb-25	12 Months	19-Feb-26	8.90%	13,861,499.00	1,233,673.00	246,735.00	10,000.00	14,838,437.00
161	AB Bank Ltd	Shamoli Branch, Dhaka	3913417	23-Feb-26	12 Months	23-Feb-26	12.00%	50,000,000.00	-	-	-	50,000,000.00
162	Premier Bank Ltd	Kakrail Branch, Dhaka	012427900004123	23-Feb-26	12 Months	23-Feb-26	11.75%	50,000,000.00	-	-	-	50,000,000.00
163	Agrani Bank Ltd	Benapole Branch, Jashore	0200021847914	24-Feb-25	12 Months	24-Feb-26	8.75%	59,002,120.31	5,162,685.53	516,268.55	50,000.00	63,598,537.53
164	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-0330005849	24-Feb-25	12 Months	24-Feb-26	8.80%	46,809,730.00	4,119,256.00	823,851.00	20,000.00	50,085,135.00
165	Trust Bank Ltd.	Centennial branch, Dhaka	0094-0330006889	24-Feb-25	12 Months	24-Feb-26	9.50%	50,000,000.00	4,750,000.00	475,000.00	70,000.00	54,205,000.00
166	Rupali Bank Ltd	Urdo road BR, Dhaka.	0331035000462	08-Mar-25	12 Months	08-Mar-26	9.00%	25,038,872.00	2,253,498.00	450,700.00	20,000.00	26,821,670.00
167	Bangladesh Krishi Bank	Bhomra SB Br, Satkhira	1518-0330005714	08-Mar-25	12 Months	08-Mar-26	9.00%	12,395,456.00	1,115,591.00	223,118.00	10,000.00	13,277,929.00
168	Modhumoti Bank PLC	VIP Road Branch, Dhaka	113525500000086	12-Mar-26	12 Months	12-Mar-26	12.00%	20,000,000.00	-	-	-	20,000,000.00
169	Rupali Bank Ltd	Hatirpool Br, Dhaka	0380035004704	12-Mar-25	12 Months	12-Mar-26	9.10%	13,822,651.00	1,257,861.00	251,572.00	10,000.00	14,818,940.00
170	Rupali Bank Ltd	Mughbazar Br, Dhaka	0547035004713	12-Mar-25	12 Months	12-Mar-26	9.00%	13,919,279.00	1,252,735.00	250,547.00	10,000.00	14,911,467.00
171	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101-0330036385	14-Mar-25	12 Months	14-Mar-26	9.10%	23,095,727.00	2,101,711.00	501,814.00	20,000.00	24,675,624.00
172	NRBC Bank PLC	Shamoli Ring Road Br, Dhaka	0370388	18-Mar-26	12 Months	18-Mar-26	11.00%	100,000,000.00	-	-	-	100,000,000.00
173	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003639	26-Mar-25	12 Months	26-Mar-26	9.25%	23,095,727.00	2,136,355.00	427,271.00	20,000.00	24,784,811.00
174	Janata Bank Ltd.	Sonargaon Road Br, Dhaka.	0100197434818	26-Mar-25	12 Months	26-Mar-26	9.25%	26,269,413.89	2,364,247.25	472,849.45	-	28,160,811.69
175	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003780	26-Mar-25	12 Months	26-Mar-26	9.25%	26,362,198.00	2,438,502.00	487,701.00	20,000.00	28,292,989.00
176	Rupali Bank Ltd	Paliabi BR, Dhaka.	0471035004823	26-Mar-25	12 Months	26-Mar-26	9.10%	26,493,497.00	2,410,908.00	482,182.00	20,000.00	28,402,223.55

Annexure-B





Bangladesh Land Port Authority (BLPA)

Investment in FDR (Short-Term)
As on 30 June 2025

Serial No	Name of Bank	Name of Branch	FDR A/C No.	Last Maturity	Renew Term	Next Maturity	Interest rate	Renewed Amount	Interest	Source TAX	Excise Duty	Next Renew / Closing Balance.
177	Rupali Bank Ltd	Mughbazar Br, Dhaka	No.-079352/48/12	26-Mar-25	12 Months	26-Mar-26	9.00%	13,217,987.00	1,189,619.00	237,924.00	10,000.00	14,159,682.00
178	Rupali Bank Ltd	Hatirpool Br, Dhaka	0380035004809	26-Mar-25	12 Months	26-Mar-26	9.10%	13,125,329.00	1,194,405.00	238,881.00	10,000.00	14,070,853.00
179	Bangladesh Krishi Bank	Sakhipur Branch, Sakhira	1512-03300016164	26-Mar-25	12 Months	26-Mar-26	9.10%	13,056,844.00	1,188,173.00	237,635.00	10,000.00	13,997,382.00
180	Janata Bank Ltd.	Benapole Branch, Jashore	010019191959660	26-Mar-25	12 Months	26-Mar-26	9.00%	26,270,846.38	2,364,376.17	472,875.23	20,000.00	28,142,347.32
181	Agrani Bank Ltd	Benapole Branch, Jashore	0200022004211	26-Mar-25	12 Months	26-Mar-26	9.00%	13,207,697.94	1,188,692.81	118,869.28	10,000.00	14,267,521.47
182	Bangladesh Krishi Bank	Sharsha Br, Jashore.	1607033000381	26-Mar-25	12 Months	26-Mar-26	9.25%	13,125,161.00	1,214,077.00	242,815.00	10,000.00	14,086,423.40
183	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	41010330003640	27-Mar-25	12 Months	27-Mar-26	9.25%	76,821,718.00	7,106,009.00	1,421,202.00	50,000.00	82,456,525.00
184	Janata Bank Ltd.	Farmgate Corp. Br, Dhaka	0100212779975	27-Mar-25	12 Months	27-Mar-26	9.00%	27,675,403.30	2,490,786.30	498,157.26	20,000.00	29,648,032.34
185	Bangladesh Krishi Bank	Sharsha Br, Jashore.	1607033000348	27-Mar-25	12 Months	27-Mar-26	9.25%	15,332,342.00	1,418,242.00	283,648.00	10,000.00	16,456,936.70
186	Rupali Bank Ltd	Mughbazar Br, Dhaka	0547035004718	28-Mar-25	12 Months	28-Mar-26	9.00%	13,919,279.00	1,252,735.00	250,547.00	10,000.00	14,911,467.00
187	Rupali Bank Ltd	Hatirpool Br, Dhaka	0380035004705	28-Mar-25	12 Months	28-Mar-26	9.10%	13,822,651.00	1,257,861.00	251,572.00	10,000.00	14,818,940.00
188	Rupali Bank Ltd	Pallabi Br, Dhaka.	0471035004714	28-Mar-25	12 Months	28-Mar-26	9.10%	13,920,559.00	1,266,771.00	253,354.00	10,000.00	14,923,976.00
189	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	41010330003641	30-Mar-25	12 Months	30-Mar-26	9.25%	38,575,470.00	3,568,231.00	713,646.00	20,000.00	41,410,055.00
190	Trust Bank Ltd.	Centennial branch, Dhaka	00940330007217	03-Apr-25	12 Months	03-Apr-26	10.00%	150,000,000.00	15,000,000.00	1,500,000.00	100,000.00	163,400,000.00
191	IFIC Bank Ltd.	Dhiamondi Branch, Dhaka	0000372569202	03-Apr-25	12 Months	03-Apr-26	10.50%	100,000,000.00	10,500,000.00	1,050,000.00	-	109,450,000.00
192	AB Bank Ltd	Mohakhali Branch, Dhaka	3907130	13-Apr-26	12 Months	13-Apr-26	11.50%	50,000,000.00	-	-	-	50,000,000.00
193	Investment Corporation of Bangladesh	Head office, Dhaka	001250512382	21-Apr-25	12 Months	21-Apr-26	9.50%	50,000,000.00	4,750,000.00	950,000.00	50,000.00	53,750,000.00
194	Brac Bank Ltd	Satmosjid road Branch, Dhaka	3039234960026	21-Apr-25	12 Months	21-Apr-26	10.25%	20,000,000.00	2,079,472.21	415,694.44	-	21,662,777.77
195	IFIC Bank Ltd.	Dhiamondi Branch, Dhaka	0000372569203	21-Apr-25	12 Months	21-Apr-26	11.00%	30,000,000.00	3,300,000.00	330,000.00	-	32,970,000.00
196	Janata Bank Ltd.	Benapole Branch, Jashore	01002143000367	02-May-25	12 Months	02-May-26	9.50%	28,766,699.74	2,732,836.48	546,567.30	20,000.00	30,932,968.92
197	Trust Bank Ltd.	Centennial branch, Dhaka	0094-0330007388	07-May-25	12 Months	07-May-26	10.00%	70,000,000.00	7,000,000.00	700,000.00	100,000.00	76,200,000.00
198	Trust Bank Ltd.	Centennial branch, Dhaka	0094-0330007397	07-May-25	12 Months	07-May-26	10.00%	50,000,000.00	5,000,000.00	500,000.00	70,000.00	54,430,000.00
199	Janata Bank Ltd.	Benapole Branch, Jashore	0100256462146	14-May-25	12 Months	14-May-26	9.50%	30,000,000.00	2,850,000.00	570,000.00	20,000.00	32,260,000.00
200	Janata Bank Ltd.	Burimari Br, Lalmonirhat.	0100256465251	14-May-25	12 Months	14-May-26	9.50%	20,000,000.00	1,900,000.00	380,000.00	10,000.00	21,510,000.00
201	Brac Bank Ltd	Satmosjid road Branch, Dhaka	3039234960028	15-May-25	12 Months	15-May-26	10.25%	20,000,000.00	2,079,472.22	415,694.44	-	21,662,777.78
202	Brac Bank Ltd	Ashkona Branch, Dhaka	3039234960027	15-May-25	12 Months	15-May-26	10.25%	10,000,000.00	1,039,236.10	207,847.22	-	10,831,388.88
203	AB Bank Ltd	Kamrangirchar Branch, Dhaka	3912860	20-May-26	12 Months	20-May-26	11.50%	50,000,000.00	-	-	-	50,000,000.00
204	City Bank PLC	Andarikkila Branch, Chattagram	4431653052001	24-Aug-25	12 Months	24-Aug-25	11.25%	50,000,000.00	-	-	-	50,000,000.00
205	Janata Bank Ltd.	Dilkusha Branch, Dhaka	0100272480952	26-May-26	12 Months	26-May-26	11.00%	10,000,000.00	-	-	-	10,000,000.00
206	Janata Bank Ltd.	Local Office Branch, Dhaka	0100272476997	26-May-26	12 Months	26-May-26	11.00%	20,000,000.00	-	-	-	20,000,000.00
207	Janata Bank Ltd.	UGC Branch, Dhaka	0100272470931	26-May-26	12 Months	26-May-26	11.00%	10,000,000.00	-	-	-	10,000,000.00
208	Janata Bank Ltd.	Benapole Branch, Jashore	0100223465468	26-May-25	12 Months	26-May-26	9.50%	46,555,262.20	4,422,749.91	884,549.98	20,000.00	50,073,462.13
209	AB Bank Ltd	New Elephant road Br, Dhaka	3923982	29-May-26	12 Months	29-May-26	11.50%	20,000,000.00	-	-	-	20,000,000.00
210	AB Bank Ltd	Kakrail Br, Dhaka	3914968	04-Jun-26	12 Months	04-Jun-26	12.00%	50,000,000.00	-	-	-	50,000,000.00
211	Standard Bank Ltd	Benapole Branch, Jashore	02055004371	04-Jun-26	12 Months	04-Jun-26	11.50%	14,838,276.07	1,706,401.75	341,280.35	10,000.00	16,193,397.47
212	Premier Bank Ltd	Kawran Bazar Br, Dhaka	10724624600854	05-Jun-25	12 Months	05-Jun-26	11.50%	15,940,888.77	1,831,962.21	274,807.82	10,000.00	17,488,043.16
213	Rupali Bank Ltd	Shambazar Br, Dhaka	0224035000231	08-Jun-25	12 Months	08-Jun-26	10.00%	26,267,837.00	2,626,784.00	525,357.00	20,000.00	28,349,264.00
214	Rupali Bank Ltd	Mughbazar Br, Dhaka	0547035004825	08-Jun-25	12 Months	08-Jun-26	10.00%	13,123,771.00	1,312,377.00	262,475.00	10,000.00	14,163,673.00
215	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033003805	08-Jun-25	12 Months	08-Jun-26	10.00%	26,361,849.00	2,636,185.00	395,428.00	20,000.00	28,582,606.00
216	Bangladesh Krishi Bank	Kawran bazar Br, Dhaka	4101033004425	08-Jun-25	12 Months	09-Jun-26	10.00%	40,000,000.00	4,000,000.00	600,000.00	20,000.00	43,380,000.00
217	Bangladesh Krishi Bank	Local Principal office Branch, Jashore Branch, Jashore	4001033022743	08-Jun-25	12 Months	09-Jun-26	10.00%	40,000,000.00	4,000,000.00	800,000.00	20,000.00	43,180,000.00
218	Bangladesh Krishi Bank	Jashore Branch, Jashore	0330018593	09-Jun-25	12 Months	09-Jun-26	10.00%	13,181,420.00	1,318,142.00	263,628.00	10,000.00	14,225,934.00
219	Rupali Bank Ltd	TCB Bhaban Corp. Br, Dhaka.	4689035000533	09-Jun-25	12 Months	09-Jun-26	10.00%	20,094,256.00	2,009,426.00	200,943.00	20,000.00	21,882,739.00
220	IFIC Bank Ltd.	Benapole Branch, Jashore	0000396339206	11-Jun-25	12 Months	11-Jun-26	11.50%	14,929,927.32	1,716,941.64	343,388.33	-	16,303,480.63

Bangladesh Land Port Authority (BLPA)

Investment in FDR (Short-Term)

As on 30 June 2025

Serial No	Name of Bank	Name of Branch	FDR A/C No.	Last Maturity	Renew Term	Next Maturity	Interest rate	Renewed Amount	Interest	Source TAX	Excise Duty	Next Renew / Closing Balance
221	Rupali Bank Ltd.	Mugbazar Br. Dhaka	0547035004827	22-Jun-25	12 Months	22-Jun-26	10.00%	13,123,771.00	1,312,377.00	262,475.00	10,000.00	14,163,673.00
222	IFIC Bank Ltd.	Uttara Branch, Dhaka	1024-HE0187-201	22-Jun-25	12 Months	22-Jun-26	11.50%	13,789,498.69	1,585,792.35	317,158.47	-	15,058,132.57
223	IFIC Bank Ltd.	Benapole Branch, Jashore	4166396339201	23-Jun-25	12 Months	23-Jun-26	11.50%	27,419,444.81	3,153,236.15	630,647.23	-	29,942,033.73
224	Bangladesh Krishi Bank	Jashore Branch, Jashore	1601-0330018619	23-Jun-25	12 Months	23-Jun-26	10.00%	26,419,436.00	2,641,944.00	528,389.00	20,000.00	28,512,991.00
225	Bangladesh Krishi Bank	Sakhipur Branch, Satkhira	1512-0330016404	23-Jun-25	12 Months	23-Jun-26	10.00%	13,103,337.00	1,310,334.00	262,067.00	10,000.00	14,141,604.00
226	Bangladesh Krishi Bank	Sharsha Br, Jashore.	1607-0330003932	23-Jun-25	12 Months	23-Jun-26	10.00%	13,057,720.00	1,305,772.00	261,154.00	10,000.00	14,092,338.00
227	AB Bank Ltd	Shamoli Branch, Dhaka	3940564	23-Feb-26	12 Months	23-Feb-26	12.00%	50,000,000.00	-	-	-	50,000,000.00
228	Janata Bank Ltd.	Foreign Exchange Br.	0100145506403	24-Jun-25	12 Months	24-Jun-26	10.00%	27,913,244.93	2,791,324.49	558,264.90	20,000.00	30,126,304.52
229	IFIC Bank Ltd.	Kawran Bazar Br, Dhaka	0170140129203	24-Jun-25	12 Months	24-Jun-26	11.50%	14,958,013.16	1,720,171.51	344,034.30	-	16,334,150.37
230	SBAC Bank PLC	Pragati Sarani Branch, Dhaka	0060244000691	23-Feb-26	12 Months	23-Feb-26	12.00%	10,000,000.00	-	-	-	10,000,000.00
231	Janata Bank Ltd.	Burimari Br, Lalmonirhat.	0100236233248	25-Jun-25	12 Months	25-Jun-26	10.00%	17,760,401.80	1,783,602.72	355,208.03	-	19,188,796.49
232	Standard Bank Ltd	Benapole Branch, Jashore	02055004132	29-Jun-25	12 Months	29-Jun-26	11.50%	16,776,338.16	1,929,278.89	385,855.78	10,000.00	18,309,761.27
233	Janata Bank Ltd.	Farmgate Corp. Br. Dhaka	0100209159362	29-Jun-25	12 Months	29-Jun-26	10.00%	30,529,136.28	3,052,913.63	610,582.73	20,000.00	32,951,467.18
Total								7,926,195,331.52	577,198,516.00	108,833,813.89	3,968,000.00	8,390,592,035.52

Bangladesh Land Port Authority (BLPA)

Ratio Analysis
Fiscal Year: 2024-2025

Short-Term Liquidity Ratio:			Annexure-C	
Serial No.	Particulars		2024-2025	2023-2024
1	a) Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$	= $\frac{9,452,521,395}{495,965,993}$	19.0588	1.1202
	b) Quick Ratio = $\frac{\text{Cash \& Equivalens+ Marketable Security+AR}}{\text{Current Liabilities}}$	= $\frac{361,275,996}{495,965,993}$	0.7284	0.1213
	c) Creditor Turnover Days = $\frac{\text{Trade Payable*365}}{\text{Cost of Good Sold*365}}$	= $\frac{-}{461,420,456,762}$	-	-

Solvency Ratio (Assess reliance on external finance and ability to pay interest charges):

2	a) Gearing Ratio (%) = $\frac{\text{Total Debt}}{\text{Total Equity}}$	= $\frac{621,121,393}{11,196,417,142}$	5.55%	6.96%
	b) Interest Cover Ratio = $\frac{\text{EBIT}}{\text{Finance Expense (Interest)}}$	= $\frac{1,656,623,826}{10,405,362}$	159.2087	126.6760
	c) Total debts to assets = $\frac{\text{Total Debts}}{\text{Total Assets}}$	= $\frac{621,121,393}{12,345,807,028}$	0.0503	0.0513
	d) Debt Service Coverage Ratio = $\frac{\text{Net Operating Income}}{\text{Total Annual Debt Services}}$	= $\frac{1,571,107,436}{621,121,393}$	2.5295	1.9896

Performance Ratio (Effective use of resources):

3	a) Return on Shareholders fund (%) = $\frac{\text{Net Profit after Tax}}{\text{Shareholders Fund}}$	= $\frac{1,234,663,848}{11,196,417,142}$	11.03%	11.08%
	b) Gross Profit Margin (%) = $\frac{\text{Gross Profit}}{\text{Sales Revenue}}$	= $\frac{1,234,663,848}{2,216,543,625}$	55.70%	47.40%
	c) Operating Cost Percentage (%) = $\frac{\text{Operating Costs}}{\text{Sales Revenue}}$	= $\frac{645,436,189}{2,216,543,625}$	29.12%	32.73%
	d) Net Profit Margin (%) = $\frac{\text{EBIT}}{\text{Sales Revenue}}$	= $\frac{1,656,623,826}{2,216,543,625}$	74.74%	62.42%
	e) Cost Recovery Ratio = $\frac{\text{Total Revenue}}{\text{Total Costs}}$	= $\frac{2,920,789,461}{1,274,570,997}$	2.2916	3.0552
	f) Return on Assets (%) = $\frac{\text{Net Income}}{\text{Total Assets}}$	= $\frac{1,234,663,848}{12,345,807,028}$	10.00%	8.17%
	g) Return on Equity (%) = $\frac{\text{Net Income}}{\text{Total Equity}}$	= $\frac{1,234,663,848}{11,196,417,142}$	11.03%	11.08%

Efficiency Ratio (Provide information about management ability to control expenses and to earn a return on the resources committed to the business):

4	a) Net Assets Turnover = $\frac{\text{Net Sales}}{\text{Total Assets - Current Liabilities}}$	= $\frac{2,216,543,625}{11,849,841,035}$	0.1871	0.2179
	b) Return on Capital Employed (%) = $\frac{\text{EBIT}}{\text{Capital Employed}}$	= $\frac{1,656,623,826}{11,849,841,035}$	13.98%	13.65%
	c) Fixed Assets Turnover = $\frac{\text{Sales Revenue}}{\text{Average Fixed Assets}}$	= $\frac{2,216,543,625}{1,640,703,206}$	1.3510	0.9328
	d) Trade Receivable Collection Period = $\frac{\text{Average Trade Receivable x 365}}{\text{Sales Revenue}}$	= $\frac{16,968,221,116}{2,216,543,625}$	7.6553	8.5408

