



Chittagong Port Authority
Bandar Bhaban, Chittagong - 4100.

**INDEPENDENT AUDITORS' REPORT
AND
AUDITED FINANCIAL STATEMENTS**
As at and for the year ended 30 June 2025

M.Z Islam & Co.
Chartered Accountants
50, D.I.T extension road
Eastern View (10th Floor)
Fakirapool, Dhaka.

Mahfel Huq & Co.
Chartered Accountants
4th Floor, BGIC Tower
34 Topkhana Road
Dhaka-1000, Bangladesh

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**Independent Auditors' Report
to the board members of
The Chittagong Port Authority**

Report on the audit of the Financial Statements

Qualified Opinion

We have audited the Financial Statements of **Chittagong Port Authority** hereinafter referred to as " the Authority " which comprise the Statement of Financial Position as at 30 June 2025, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, except for the matters described in the Basis for Qualified Opinion, the accompanying Financial Statements present fairly, in all material respects, the Financial Position of the Authority as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. In reference to notes 11 of the Financial Statements, the Authority has disclosed receivables (Control Code 1220, 1230, 1240, 1280 & 1380) amounting Tk. 3,159,393,620 out of which receivables amounting Tk. 868,446,233 has no movement since long and receivables amounting Tk. 132,388,069 are in negative balance. Moreover, the Authority could not provide any aging of the receivables, hence the recoverability of the receivables could not be assessed.
2. In reference to notes 12 of the Financial Statements, the Authority has disclosed Advance, Deposit and Prepayments (Control Code 1250, 1410) amounting Tk. 13,521,228,804 out of which advance and prepayment amounting Tk. 3,961,813,752 has no movement since long and receivables amounting Tk. 3,685,502 are in negative balance. Moreover, the Authority could not provide any aging of the advances, hence the adjustability of the advances could not be assessed.
3. In reference to notes 13 of the Financial Statement, the Authority has disclosed Fixed deposit receipt amounting Tk. 111,337,449,021 out of which FDR amounting Tk. 1,793,150,000 held respectively with Padma Bank & FDR amounting Tk. 10,828,528,384 held respectively with Global Islami Bank Ltd., First Security Islami Bank Ltd., Social Islami Bank Ltd., Export Import Bank of Bangladesh Ltd. & Union Bank Ltd. which are facing liquidity crisis. IFRS 9.5.5.1 requires recognition of impairment losses against risk of recoverability of the investment (future cash flows). But the Authority has not kept any provision against the expected loss as required by IFRS-9.
4. Referring to the Financial Statement, the Authority has reported rent income amounting Tk. 750,038,446 which was recognized on cash basis of accounting. But as per IAS 1 (27), An entity shall prepare its Financial Statements, except for cash flow information, using the accrual basis of accounting. Moreover, the Estate Branch could not share any other appropriate documents except receipt statement of rental income.
5. With reference to Note 20.01 of the Financial Statements, the Authority has reported sundry creditors', security deposits, and earnest money balances under control code numbers 2120, 2140, and 2180 amounting in aggregate to Tk. 21,769,382,314. These balances, including earnest money received from contractors and advances received by the Estate Branch amounting to Tk. 14,907,752 and Tk. 9,279,403 respectively, have remained outstanding for a prolonged period without movement or documented review. As a result, we were unable to obtain sufficient appropriate audit evidence regarding the existence, accuracy, and completeness of these balances.



In addition, certain subsidiary codes under the above control accounts reflect positive balances amounting to Tk. 352,814,086, while other subsidiary codes show negative balances to reflect payables all presented within trade payables resulting in inappropriate offsetting of debit and credit balances within liabilities, which is not permitted under IAS 1: Presentation of Financial Statements.

- With reference to Note 20.00 of the Financial Statements, the Authority has reported long-outstanding payables for goods and services under control code number 2170 amounting to Tk. 350,406,651, comprising negative balances of Tk. 254,775,787 and positive balances of Tk. 95,630,864. We were unable to obtain sufficient appropriate audit evidence to verify these balances. As payables are presented using negative balances under the relevant account codes, the inclusion of positive balances indicates inappropriate offsetting of debit and credit balances within liabilities, which is not permitted under IAS 1.

We conducted our audit in accordance with International Standard 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 Authority 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 ICAB Bye laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for qualified opinion.

Emphasis of Matters

Without modifying our opinion, we draw attention to the following matters:

- In reference to the notes 5.00 of the Financial Statements, the Authority has reported CWIP amounting to Tk. 46,713,565,073 out of which Tk. 27,176,407,843 has been transferred to Fixed Assets but Tk. 4,805,933,739 has no movement since long. However, the authority could not assess the status of the project as they did not receive the stages of the completion certificate. Therefore, the future capitalization of this amount in the Property, plant and equipment could not be assessed.
- In reference to the Statement of Financial Position, the Authority has reported Loan to Payra Port amounting Tk. 492,179,978. But as per audit report of the Payra Port for the year ended 30 June 2022, the Payra Port has disclosed the loan amounting Tk. 77,836,296 payable to Chittagong Port Authority resulting in the difference of Tk. 414,343,682 between the records of two authorities.

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

Management is responsible for the preparation and fair presentation of these Financial Statements in accordance with International Financial Reporting Standards (IFRS), The Chittagong Port Authority Act 2022 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 Authority's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.



Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements of the Authority as a whole are free from material misstatement, whether due to fraud and 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 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 a part of audit in accordance with ISAs, we exercise professional judgement and maintain professional skepticism throughout the audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

- Identify and assess the risk of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management
- Conclude 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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Authority to express an opinion on the financial statements of the Authority. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.



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


Mohammad Fakhrul Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
ICAB Enrolment No. 1249
DVC: 2512301249AS985046


Tariquzzaman Khan, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 0687
DVC: 2512300687AS138507

Place: Dhaka
Dated: 30 DEC 2025



Chittagong Port Authority
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka		
		30-Jun-25	30-Jun-24	
Assets				
Non-Current Assets				
Property, Plant & Equipment	4.00	113,093,165,805	82,466,095,536	
Capital Work-in Progress	5.00	46,713,565,073	73,650,972,142	
Intangible Asset	6.00	506,768,591	509,888,580	
Total Non-Current Assets		160,313,499,470	156,626,956,259	
Investment				
Investment in Shares	7.00	14,712,880	17,340,180	
Loan to Payra Port		492,179,978	492,179,978	
Loan to BIWTA (ICT Pangaon)		1,540,810,000	1,540,810,000	
Total investment		2,047,702,858	2,050,330,158	
Current Assets				
Stores	8.00	7,307,243	7,307,243	
Debtors	9.00	3,159,393,620	2,857,066,376	
Advance, Deposit & Prepayments	10.00	13,521,228,804	15,065,425,081	
Investment in FDR	11.00	111,337,449,021	92,124,298,546	
Cash and Cash Equivalents	12.00	3,509,223,965	2,940,510,970	
Interest Receivable on FDR		2,779,874,937	2,258,708,756	
Total Current Assets		134,314,477,590	115,253,316,972	
Total Assets		296,675,679,918	273,930,603,388	
Equity				
Capital	13.00	93,193,483,144	86,177,860,202	
Reserve and Fund	14.00	74,318,020,463	62,963,199,632	
Unappropriated Surplus	15.00	13,676,420,511	11,871,863,413	
Unrealized Gain/Loss	16.00	47,134,045	(35,151,698)	
Equity and Funds		181,235,058,163	160,977,771,550	
Non-Current Liabilities				
Provision account	17.00	83,629,703,728	77,028,450,817	
Long Term Loan (ADB/BAN 2147)	18.00	468,961,820	541,596,400	
Total Non-Current Liabilities		84,098,665,548	77,570,047,217	
Current Liabilities				
Long Term Loan- Current Maturity	19.00	95,124,600	91,332,000	
Creditor and Accruals	20.00	23,802,020,190	28,502,974,431	
Current Tax Liabilities	21.00	7,444,811,417	6,788,478,192	
Total Current Liabilities		31,341,956,207	35,382,784,622	
Total Equity and Liabilities		296,675,679,918	273,930,603,388	

The annexed notes form an integral part of these financial statements

C. F. & A. O

Member (Finance)

Chairman

Signed in terms of our separate report of even date

Mohammad Fakhrul Alam Patwary, FCA

Managing Partner

M. Z. Islam & Co.

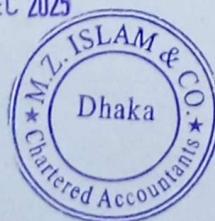
Chartered Accountants

ICAB Enrolment No. 1249

DVC: 2512301249AS085046

Place: Dhaka

Dated: 30 DEC 2025



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Tariquzzaman Khan, FCA

Partner

Mahfel Huq & Co.

Chartered Accountants

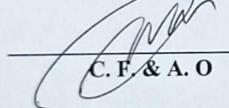
ICAB Enrolment No. 0687

DVC: 2512300687AS138507

Chittagong Port Authority
Statement of Profit and Loss and other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		30-Jun-25	30-Jun-24
Income:			
Due and Charges	22		
On Vessels	22.01	7,646,004,600	7,129,460,711
On Cargo	22.02	37,238,864,040	31,992,994,311
Total Income		44,884,868,640	39,122,455,022
Expenditure:			
Operating Expenses	23.00	(16,985,392,733)	(16,229,213,866)
Administrative and General Expenses	24.00	(6,848,625,453)	(4,847,078,521)
Total Expenditure		(23,834,018,186)	(21,076,292,387)
Net Surplus from Operation		21,050,850,454	18,046,162,635
Finance Expenses	25.00	(29,416,800)	(33,011,318)
Non-Operating Income	26.00	8,780,106,367	9,181,243,486
Unrealized foreign exchange loss	27.00	(18,697,420)	(40,482,036)
Prior years' adjustment	30.00	(3,596,931)	-
Net Surplus before provision for tax		29,779,245,670	27,153,912,767
Less: Provision for Corporate Tax	29.00	7,499,601,758	6,724,029,896
Net Surplus after provision for tax		22,279,643,911	20,429,882,871
Other comprehensive income			
Unrealized Gain/(Loss)	28.00	82,285,743	(11,034,660)
Total comprehensive income for the year		22,361,929,654	20,418,848,211

The annexed notes form an integral part of these financial statements



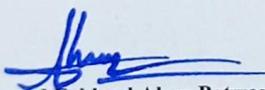
C. F. & A. O.

Member (Finance)



Chairman

Signed in terms of our separate report of even date



Mohammad Fakhrul Alam Patwary, FCA
Managing Partner
M. Z. Islam & Co.
Chartered Accountants
ICAB Enrolment No. 1249
DVC: 2512301249 AS 985046

Place: Dhaka
Dated: 30 DEC 2025



Tariquzzaman Khan, FCA
Partner
Mahfel Huq & Co.
Chartered Accountants
ICAB Enrolment No. 0687
DVC: 2512300687 AS 138597



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Chittagong Port Authority
Statement of Changes in Equity
As on June 30, 2025

Particulars	Capital fund	Sinking fund	Revenue fund	Pension Fund	Fair Value Reserve	Unappropriated surplus	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01.07.2024	86,177,860,202	173,129,617	29,405,179,454	33,384,890,561	(35,151,698)	11,871,863,413	160,977,771,550
Net surplus during the year after tax and before appropriation	-	-	-	-	-	22,279,643,911	22,279,643,911
Appropriation of net surplus during the year to fund account	6,500,000,000	200,000,000	8,500,000,000	2,700,086,813	-	(17,900,086,813)	-
Appropriation of net surplus during the year to provision account	-	-	-	-	82,285,743	(2,575,000,000)	(2,575,000,000)
Unrealized Gain/(Loss) on Investment in Shares	-	-	-	-	-	-	82,285,743
Transferred from Depreciation provision account	424,290,942	-	-	-	-	-	424,290,942
Payment of principal of Govt. Loan (ADB/CPTFP)	-	(91,332,000)	-	46,066,018	-	-	(91,332,000)
Adjustment/Correction	-	-	-	-	-	-	46,066,018
Capitalization of Loan	91,332,000	-	-	-	-	-	91,332,000
Equity and fund as on 30.06.25	93,193,483,144	281,797,617	37,951,245,472	36,084,977,374	47,134,045	13,676,420,511	181,235,058,164

Particulars	Capital fund	Sinking fund	Revenue fund	Pension Fund	Fair Value Reserve	Unappropriated surplus	Total
	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Balance as on 01.07.2023	79,672,089,705	157,634,937	21,451,245,472	31,203,114,647	(24,117,038)	10,040,139,761	142,500,107,484
**Prior years' adjustments for wrong allocation	-	-	-	-	-	258,616,695	258,616,695
Prior years' adjustments made during the year 2023-2024	-	-	-	-	-	-	-
Net surplus during the year after tax and before appropriation	79,672,089,705	157,634,937	21,451,245,472	31,203,114,647	(24,117,038)	10,298,756,456	142,58,724,179
Appropriation of net surplus during the year to fund account	-	-	-	-	-	20,429,882,871	20,429,882,871
Appropriation of net surplus during the year to provision account	6,000,000,000	100,000,000	8,000,000,000	2,181,775,914	-	(16,281,775,914)	-
Unrealized Gain/(Loss) on Investment in Shares	-	-	-	-	(11,034,660)	(2,575,000,000)	(2,575,000,000)
Transferred from Depreciation provision account	421,265,177	(84,505,320)	-	-	-	-	(11,034,660)
Payment of principal of Govt. Loan (ADB/CPTFP)	84,505,320	-	(46,066,018)	-	-	-	421,265,177
Capitalization of Loan	-	-	-	-	-	-	(84,505,320)
Payment for Land Acquisition of Bay Terminal and other	86,177,860,202	173,129,617	29,405,179,454	33,384,890,561	(35,151,698)	11,871,863,413	(46,066,018)
Equity and fund as on 30.06.24	86,177,860,202	173,129,617	29,405,179,454	33,384,890,561	(35,151,698)	11,871,863,413	160,977,771,550

[Signature]
C. F. & A. O.

[Signature]
Member (Finance)

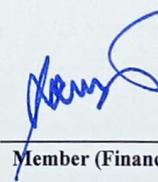


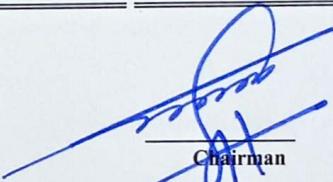
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Chairman

Chittagong Port Authority
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Amount in Taka	
	30-Jun-25	30-Jun-24
A. Cash flows from operating activities		
Cash received against dues & charges	44,582,541,396	38,980,199,128
Miscellaneous Income Received	353,759,156	421,590,753
Upfront Fee	152,289,129	2,036,000,000
Rent on Land Received	750,038,446	649,580,144
Interest Income Received	3,261,366,147	2,552,935,057
Payment against Expenses	(19,013,072,878)	(12,524,346,076)
Corporate Tax paid	(7,593,565,258)	(5,923,127,854)
Net cash flows used in operating activities	22,493,356,138	26,192,831,152
B. Cash flows from investment activities		
Acquisition of Fixed Assets	(889,539,518)	(10,573,420,584)
Capital Work-in-Progress	(4,006,702,807)	(2,510,369,371)
Investment (Encashment)	(16,953,350,000)	(11,104,640,000)
Received form Sale of Fixed Assets	16,281,182	27,703,844
Net cash used in investing activities	(21,833,311,143)	(24,160,726,111)
C. Cash flows from financing activities		
Payment to the Govt. Treasury under finance act 04/2020	-	-
Payment of principal of foreign loan	(91,332,000)	(84,505,320)
Net cash generated from financing activities	(91,332,000)	(84,505,320)
Net increase in cash & cash equivalent (A+B+C)	568,712,995	1,947,599,721
Opening cash & cash equivalents	2,940,510,970	992,911,249
Closing cash & Cash equivalents	3,509,223,965	2,940,510,970


C. F. & A. O.


Member (Finance)


Chairman



Chittagong Port Authority
Notes to the Financial Statements
As at and for the year ended 30 June 2025

1.00 Reporting entity

The Chittagong Port Authority was established with the promulgation of the Chittagong Port Authority Ordinance (Ordinance no. LII of 1976) by taking over the assets, liabilities and operations of Chittagong Port Trust for development of Chittagong port and for the matters connected therewith or incidental there to the Chittagong Port. Under the Ordinance the Chittagong Port Authority is a body corporate having perpetual succession and common seal.

The Authority is a Self-Financing organization administered by the Ministry of Shipping, Government of Bangladesh.

The functions of the Authority are to provide the port services, regulate and control berthing and movement of vessels and navigation within the port.

2.00 Basis of preparation, presentation and disclosure of financial statements

2.01 Statement of compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), The Chittagong Port Authority Act 2022, and other applicable laws and regulations.

2.02 Other regulatory compliances

The Company is required to comply with following major laws and regulations along with The Chittagong Port Authority Act 2022:

Income Tax Ordinance, 1984

The Income Tax Act, 2023

The Value Added Tax & Supplementary Duty Act, 2012

The Value Added Tax Rules, 2016

The Customs Act, 2023

2.03 Basis of measurement

These financial statements are drawn up on the historical cost basis of accounting, except as disclosed in the accounting policies set out below.

2.04 Functional and presentation currency

These financial statements are presented in Bangladeshi Taka (Taka/Tk) which is both functional and presentation currency of the authority.

2.05 Use of estimate and judgments

The preparation of these financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

Particulars	Notes
Property, Plant & Equipment	4
Intangible Asset	6
Stores	8
Debtors	9
Creditor and Accruals	19

2.06 Statement of Cash Flows

Statement of Cash Flows is prepared in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities are shown under the direct method.



2.07 Reporting period

The financial statements of the CPA cover one year from 1 July 2024 to 30 June 2025 and is followed consistently.

3.00 Significant accounting policies

The specific accounting policies selected and applied by the company's management for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating the format of financial statements were also taken into full consideration for fair presentation.

3.01 Consistency

The accounting policies and methods of computation used in preparation of financial statements for the year ended 30 June 2025 are consistent with those policies and methods adopted in preparing the financial statements for the year ended 30 June 2024.

3.02 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost less any accumulated depreciation. Cost includes expenditures that are directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the asset to working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. The cost of self-constructed assets also includes the cost of materials and direct labour.

When significant parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

The gain or loss on disposal of an item of property, plant and equipment is determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and is recognised net within "other income" and "other expenses" respectively in profit or loss.

The business policy is to state property, plant and equipment at cost less accumulated depreciation. Cost includes professional fees capitalized in accordance with the authority's accounting policy.

Subsequent costs

The cost of replacing a component of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the component will flow to the Economic Entity or the Company, and its cost can be measured reliably. The carrying amount of the replaced component is derecognized to profit or loss. The costs of the day-to-day servicing of property, plant and equipment are recognised in profit or loss as incurred.

Depreciation

(a) Depreciation is charged on all operating assets with the exception of freehold land and capital work-in-progress so as to write off the operating assets over their expected useful lives. Straight-line method of depreciation has been consistently applied and the amount of depreciation is transferred to depreciation provision account from where expenditure of renewals and replacement are usually met. In addition, during the year, the presentation of PPE was reclassified cost value net off accumulated depreciation.

(b) No depreciation has been charged on the year of addition and deletion of operating assets.

(c) The rates of depreciation which have been consistently applied year to year as per opinion of EWP Associates, consultant appointed by World Bank for Chittagong Port development Project under IDA credit No. 1124-BD TA IV and decisions of CPA Board made from time to time are as follows:

Category of Assets	Est. useful life	Rate
a) Jetties, Slipway and other structures	40	2.50%
b) Building, Sheds and other const.	10-40	3.00%
c) Plant & Machinery	5-20	10.00%
d) Tugs, Vessels and Launches	15	20.00%
e) Mooring, Pontoon, Dredger and Floating Cranes	5-20	20.00%
f) Electrical Equipment & Installation	5-15	20.00%



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Category of Assets	Est. useful life	Rate
g) Transport Vehicles	5-15	33.33%
h) Furniture, Fixture and Equipment	10-15	20.00%
i) Other Assets	5-15	20.00%
j) Cargo Handling Equipment	5-15	20.00%

3.03 Capital Work-in-Progress

Property, Plant and Equipment under construction/acquisition is accounted for as capital work-in-progress until construction/acquisition is completed and measured at cost.

3.04 Intangible Assets

Recognition and Measurement

Intangible assets that are acquired by the company and have finite useful lives are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible assets are recognized when all the conditions for recognition as per IAS 38: "Intangible Assets" are met. The cost of an intangible asset comprises its purchase price and any directly attributable cost of preparing the asset for its intended use.

3.05 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Non-derivative financial instruments comprise deposits, trade and other receivables, cash and cash equivalents, trade and other payables, intercompany payables, share capital and interest-bearing borrowings.

3.06 Financial assets

The Authority initially recognises receivables and deposits on the date that they are originated. All other financial assets are recognised initially on the date at which the Authority becomes a party to the contractual provisions of the transaction.

The Authority derecognises a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset. The Authority's financial assets comprise trade and other receivables, fixed deposits and cash and cash equivalents.

3.07 Debtors

No provision against debts specifically considered irrecoverable has been made in the accounts, but a general provision of Taka 250 Lakhs has been made during the year as per approved budget.

Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment, inventory or expenses.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss.

3.08 Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, cash in transit and cash at bank which are available for use by CPA without any restriction.



3.09 Fixed Deposit

(a) This represents 416 numbers of FDRs made on different dates with different scheduled banks for the tenure of one year. Total FDR includes the deposit of balance in different funds such as Revenue Reserve fund, Depreciation Reserve Fund, Reserve for Bad debts, Self Insurance Fund, Sinking Fund, Pension Fund and Capital Fund.

(b) Interest accrued on Fixed Deposits are not added with deposits i.e. the amount of Fixed Deposits shown on statement of financial position is the amount of aggregate face value of those Fixed deposits only.

3.10 Provisions

A provision is recognized if, as a result of a past event, the authority has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefit will be required to settle the obligation.

3.11 Stores

Stores are valued at periodic average cost consistently. According to the consistent practices of the Authority, the value of the closing stock of Medicines, Printing and Stationery are not considered in the accounts as these items are charged out directly against revenue on procurement.

3.12 Employee Benefits Schemes

The authority has constituted two recognized provident funds namely General Provident Fund and Contributory Provident Fund & Benevolent Fund as per the rules of Govt. of Bangladesh. The authority makes contributions to provident fund and benevolent fund as per rule.

3.13 Pension Fund

Chittagong Port Authority Employees (Retirement Allowance, Retirement Benefits and General Provident Fund) Regulations' 2024 gazetted vide SRO No-290-Act/2024, dated-07/11/2024. Thereafter, all Pension related expenses are being met from Pension Fund. As per the regulations and CPA board decision No. 19566 dated 31/07/2025 separate for Pension Fund will be maintained from Fiscal Year 2025-2026.

3.14 Long Term Loan (No: BAN/2147)

This Loan has been taken from Asian Development Bank through GOB against CPTEP Project of CPA. The Loan amount is 12.7168 million USD. Duration of Loan Payment is 20 years. The first installment of principal paid during financial year 2014-2015. The rate of interest is 6% & payment of interest started from June, 2010.

3.15 Measurement of Fair Value

When measuring the fair value of an asset or liability, the entity uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows.

Level 1: Quoted prices (unadjusted) in active markets for identical assets and liabilities.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: Inputs for the assets or liabilities that are not based on observable market data.

If the inputs used to measure the fair value of an asset or liability might be categorized in different levels of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

Share of ICB Islami Bank has been valued at market price as on June 30, 2025.

3.16 Revenue recognition

Revenue is recognized only when it is probable that the economic benefit of such transaction has been derived as per "IFRS-15". In regards to CPA, Revenue is recognized as and when services are rendered / upon receipt of paper document.

3.17 Taxation

Income tax expense is recognized in profit and loss account. Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years. The Company qualifies as a "Autonomous body"; hence the applicable tax rate is 25%.



3.18 Transactions in Foreign Currencies

Foreign currency transactions are recorded at the applicable rates of exchange ruling on the date of transactions. Other monetary assets & liabilities, if any, denominated in foreign currencies at the Balance Sheet date are translated at the applicable rates of exchange ruling at that date and the related exchange differences are recognized as finance income or cost in the statement of comprehensive income respectively.

3.19 Interest Income

Interest Income on Fixed Deposits is recognized on accrual basis.

3.20 Comparative Information

Comparative information has been rearranged in respect of the year 2024 in accordance with IAS-1: Presentation of Financial Statements, for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3.21 Impairment

There was no impairment review performed during the year 2024-2025

3.22 General

- i) Prior year's figures have been rearranged wherever considered necessary to ensure comparability with the current year and comply with relevant IFRSs.
- ii) Figures in bracket denote negative.



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
4.00	Property, Plant & Equipment		
	A. Cost		
	Opening balance	82,466,095,536	76,742,110,459
	Addition during the year	30,900,734,359	6,277,659,848
		113,366,829,895	83,019,770,307
	Withdrawn/ disposal	(273,664,090)	(553,674,771)
	Closing balance	<u>113,093,165,805</u>	<u>82,466,095,536</u>
	<i>Assets wise details have been shown in Annexure-A</i>		
5.00	Capital Work-in Progress		
	Opening balance	73,650,972,142	75,178,989,676
	Additions during the year	6,618,165,105	5,420,905,826
	Transferred to Property, Plant and Equipment	(30,333,945,152)	(5,307,113,161)
	Reversal of CWIP (Provision)	(3,220,664,662)	(1,622,477,409)
	Adjustment during the year	(962,360)	(19,332,790)
	Closing balance	<u>46,713,565,073</u>	<u>73,650,972,142</u>
	<i>Details have been shown in Annexure-B</i>		
6.00	Intangible Asset		
	Opening balance	509,888,580	624,127,651
	Addition during the year	2,207,500	-
	Adjustment during the year	(5,327,489)	-
	Amortization during the year	-	(114,239,071)
	Written Down Value (WDV)	<u>506,768,591</u>	<u>509,888,580</u>
7.00	Investment in Shares		
	Opening balance	17,340,180	28,374,840
	Changes in fair market value	(2,627,300)	(11,034,660)
	Closing balance	<u>14,712,880</u>	<u>17,340,180</u>
	*** Chittagong Port Authority holds 5,254,600 number of shares of ICB Islami Bank Limited with a face value of BDT 10/- per share which market value was BDT 3.30/- as at June, 2024.		
8.00	Stores		
	Opening Balance	7,307,243	7,307,243
	Addition during the year	-	-
		7,307,243	7,307,243
	Adjustment during the year	-	-
	Closing balance	<u>7,307,243</u>	<u>7,307,243</u>
9.00	Debtors		
	Port Charges due	1,970,217,187	1,778,521,830
	Jetty Charges due	1,043,554,146	924,814,838
	Other Debtors	119,397,821	120,337,421
	Govt. Credit Notes	26,224,466	33,392,287
	Closing balance	<u>3,159,393,620</u>	<u>2,857,066,376</u>
	<i>This above Debtors Balance is made up as follows:</i>		
	Government Organizations	9.01	912,842,630
	Enlisted Shipping Parties		1,528,648,622
	Non-Enlisted Parties		594,658,188
	Pre-Liberation Dues		4,038,527
	Receivable from Bangladesh Railway		31,849,923
	Others		87,355,730
	Closing balance	<u>3,159,393,620</u>	<u>2,857,066,376</u>
9.01	Government Organizations		
	<i>The Break-up of the above amount are as under:</i>		
	Name of the Organizations		
	Bangladesh Shipping Corporation	764,372,190	709,467,854
	Jamuna Oil Company Ltd.	845,530	845,530
	Meghna Petroleum Ltd.	503,125	503,125
	Bangladesh Inland water Transport Authority	871,300	871,300
	Bangladesh Fisheries Development Corporation	1,805,073	1,800,073



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Bangladesh Railway, Chittagong	396,960	396,960
	Bangladesh Navy	58,842,666	56,454,221
	Bangladesh Inland Water Transport Corporation	23,685,148	20,220,748
	Commissioner of Customs	6,155,457	6,155,457
	Controller of Food, Chittagong	8,630,421	8,630,421
	Deputy Commissioner, Chittagong	312,298	312,298
	Marine Academy, Chittagong	504,926	504,926
	Bangladesh Sugar and Food Industries Corporation	1,015,377	1,015,377
	Dry Dock & Heavy Steel Structure Works Ltd.	202,940	202,940
	Chief Engineer (R & H), Dhaka	142,025	142,025
	Marine Fisheries Department	539,407	539,407
	Marine Fisheries Rech. Mgt. & Department PJT, Ctg.	294,192	294,192
	Bangladesh Army-Embarkation	167,028	167,028
	Trading Corporation of Bangladesh	679,583	679,583
	Marine Fisheries Academy, Ctg	531,759	531,759
	Other Government Organizations	42,345,226	49,283,412
	Total	912,842,630	859,018,636
10.00	Advance, Deposits & prepayments		
	Advances	10.01	12,263,326,182
	Deposits	10.02	35,450,671
	Prepayments	10.03	440,300,986
	Preparatory Expenses for Project	10.04	782,150,965
	Closing balance		13,521,228,804
			15,065,425,081
10.01	Advances		
	Advance to Bangladesh Railway	175,345,366	175,345,366
	Advance for supplies and Services	159,551,746	109,575,278
	House Building & Other Adv. To Employees	45,432,165	48,924,604
	Advance to CPF Fund	31,766	31,766
	Advances-others	4,089,488,970	7,240,625,872
	Advance Income Tax -against corporate tax	7,793,476,169	7,043,179,440
	Advance income Tax- against employees' tax	-	-
	Closing balance		12,263,326,182
			14,617,682,326
10.02	Deposits		
	Opening balance	35,258,671	35,258,671
	Addition during the year	192,000	-
	Adjustment during the year	35,450,671	35,258,671
	Closing balance		35,450,671
			35,258,671
10.03	Prepayments		
	Opening balance	325,227,192	470,146,192
	Addition during the year	115,073,794	9,996,000
	Adjustment during the year	440,300,986	480,142,192
	Closing balance		(154,915,000)
			325,227,192
10.04	Preparatory Expenses for Project		
	Opening balance	87,256,892	-
	Addition during the year	792,574,500	109,071,115
	Adjustment during the year	879,831,392	109,071,115
	Closing balance		(97,680,427)
			(21,814,223)
			782,150,965
			87,256,892
11.00	Investment in FDR		
	Opening Balance	92,124,298,546	79,127,411,033
	Investment during the year	35,095,615,885	20,615,093,540
	Encashed during the year	127,219,914,431	99,742,504,573
	Closing balance		(15,882,465,410)
			(7,618,206,027)
			111,337,449,021
			92,124,298,546



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
11.01	Fixed Deposit Receipt		
	Cash FDR:		
	Sonali Bank Limited, Port Branch	9,026,200,000	4,310,200,000
	Janata Bank Limited, Port Branch	18,454,500,000	12,660,000,000
	Agrani Bank Limited, Port Branch	10,722,450,000	5,989,950,000
	Agrani Bank Limited, Laldighi East Branch	1,550,000,000	-
	Bangladesh Krishi Bank Limited, Agrabad Branch	6,816,500,000	4,314,750,000
	Investment Corporation of Bangladesh, Agrabad	524,950,000	724,950,000
	BASIC Bank Ltd., Agrabad Branch	812,450,000	1,672,450,000
	Rupali Bank Ltd., Agrabad Branch	6,975,000,000	3,380,000,000
	Rupali Bank Ltd., Majhir Ghat Branch	150,000,000	150,000,000
	Bangladesh Development Bank, Agrabad	600,000,000	1,000,000,000
	Sonali Bank Limited, Pangaon ICT Branch	50,000,000	50,000,000
	Arab Bangladesh Bank Ltd., Agrabad Branch	113,300,000	513,700,000
	Arab Bangladesh Bank Ltd., CDA Avenue Branch	250,000,000	400,000,000
	Arab Bangladesh Bank Ltd., Andarkilla Branch	50,000,000	50,000,000
	Arab Bangladesh Bank Ltd., CEPZ Branch	65,000,000	65,000,000
	Arab Bangladesh Bank Ltd., Khatungonj Branch	150,000,000	150,000,000
	Arab Bangladesh Bank Ltd., Khulshi Branch	100,000,000	250,000,000
	Arab Bangladesh Bank Ltd., Port Connecting Road Branch	-	50,000,000
	Arab Bangladesh Bank Ltd., Dewanhat Branch	50,000,000	-
	Al-Arafa Islami Bank Ltd., Agrabad Branch	-	50,000,000
	Al-Arafa Islami Bank Ltd., O.R. Nijam Road Branch	-	50,000,000
	Bank Asia Ltd. Agrabad Branch	-	50,000,000
	Bengal Commercial Bank Ltd, Agrabad Branch	-	200,000,000
	Brac Bank Ltd, Agrabad Branch	50,000,000	150,000,000
	Brac Bank Ltd, CDA Avinue Branch	-	190,000,000
	Brac Bank Ltd, Kajir Dewri Branch	-	150,000,000
	Brac Bank Ltd, Muradpur Branch	-	100,000,000
	Brac Bank Ltd, Jubilee Road Branch	-	50,000,000
	Brac Bank Ltd, Bahaddarhat Branch	-	50,000,000
	Brac Bank Ltd, Sheikh Mujib Road Branch	-	100,000,000
	Brac Bank Ltd, Chakbazar Branch	55,000,000	-
	Dhaka Bank Ltd., Agrabad Branch	-	1,086,000,000
	Dhaka Bank Ltd., Andarkilla Branch	-	100,000,000
	Dhaka Bank Ltd., CDA Avenue Branch	-	100,000,000
	Dhaka Bank Ltd., Halishahar Branch	-	50,000,000
	Eastern Bank Ltd. Agrabad Branch	100,000,000	150,000,000
	Eastern Bank Ltd. Khulshi Branch	230,000,000	255,000,000
	Eastern Bank Ltd. OR Nijam Road Branch	150,000,000	350,000,000
	Eastern Bank Ltd. Chandgaon Branch	50,000,000	100,000,000
	Eastern Bank Ltd. Khatungonj Branch	-	10,000,000
	Eastern Bank Ltd. Jamal Khan Branch	50,000,000	200,000,000
	Eastern Bank Ltd. Muradpur Branch	100,000,000	150,000,000
	Eastern Bank Ltd. Jubilee Road Branch	50,000,000	50,000,000
	Export Import Bank of Bangladesh Ltd., Agrabad Branch	275,800,000	275,800,000
	Export Import Bank of Bangladesh Ltd., Jubilee Road Branch	280,000,000	280,000,000
	Export Import Bank of Bangladesh Ltd., Halishahar Branch	100,000,000	100,000,000
	Export Import Bank of Bangladesh Ltd., Pahartali Branch	225,000,000	225,000,000
	Export Import Bank of Bangladesh Ltd., Jamal Khan Branch	50,000,000	50,000,000
	Export Import Bank of Bangladesh Ltd., Panchlishe Branch	100,000,000	150,000,000
	Export Import Bank of Bangladesh Ltd., CDA Avenue Branch	50,000,000	50,000,000
	First Security Islami Bank Ltd. Agrabad Branch	1,101,500,000	1,101,500,000
	First Security Bank (Jubilee Road)	350,000,000	350,000,000
	First Security Islami Bank , Khatungonj Branch.	50,000,000	50,000,000
	First Security Islami Bank , Bandartila Branch.	50,000,000	50,000,000
	Global Islami Bank Ltd. Agrabad Branch	1,100,000,000	1,100,000,000
	Global Islami Bank Ltd. Mehedibag Branch	50,000,000	50,000,000
	HSBC, AGRABAD (FC)	1,977,260,869	-



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	ICB Islami Bank Ltd, Agrabad, Ctg.	49,358,835	49,358,835
	IFIC Bank Ltd., Agrabad Branch	-	49,200,000
	Jamuna Bank Ltd. Agrabad Branch	-	50,000,000
	Jamuna Bank Ltd. Nasirabad Bhaban Branch	-	100,000,000
	Meghna Bank Ltd. Agrabad Branch	300,000,000	440,000,000
	Meghna Bank Ltd. Jubilee Road Branch,	-	152,000,000
	Mercantile Bank Ltd., Agrabad Branch	-	44,800,000
	Mercantile Bank Ltd., Halishahar Exces Road Branch	-	100,000,000
	Midland Bank Ltd. Agrabad Branch	-	50,000,000
	Madhumoti Bank Ltd, Agrabad Branch, Chittagong	50,000,000	450,000,000
	Mutual Trust Bank Ltd., Agrabad Branch	-	300,000,000
	Mutual Trust Bank Ltd., Jubilee Road Branch	-	200,000,000
	Mutual Trust Bank Ltd., CDA Avenue Branch	50,000,000	100,000,000
	National Bank Ltd., Agrabad Branch	100,000,000	200,000,000
	National Bank Ltd., Halishahar Branch	50,000,000	50,000,000
	National Credit and Commerce Bank Ltd., Agrabad Branch	-	116,600,000
	National Credit and Commerce Bank Ltd., Halishahar Branch	-	50,000,000
	National Credit and Commerce Bank Ltd., O.R Nijam Road Branch	50,000,000	-
	N R B Bank, Agrabad Branch	-	200,000,000
	N R B Bank, O.R. Nizam Road Branch,	-	50,000,000
	N R B Bank, Bandartila Branch	-	50,000,000
	N R B Commercial Bank, Agrabad Branch	200,000,000	350,000,000
	N R B Commercial Bank, O.R Nijam Road Branch	50,000,000	50,000,000
	One Bank Ltd., Agrabad Branch	-	582,600,000
	One Bank Ltd., Andarkilla Branch	-	50,000,000
	Padma Bank, Khatungonj Branch, Chittagong	1,793,150,000	1,793,150,000
	Premier Bank Ltd., Agrabad Branch	-	1,380,000,000
	Prime Bank Ltd. Agrabad Branch	50,000,000	100,000,000
	Pubali Bank Ltd, CEPZ Branch	-	50,000,000
	Shimanto Bank Ltd. Agrabad Branch	143,000,000	193,000,000
	Social Islami Bank Ltd., Agrabad Branch	1,176,700,000	1,356,700,000
	Social Islami Bank Ltd., Khatungonj Branch	100,000,000	100,000,000
	Social Islami Bank Ltd., Muradpur Branch	200,000,000	200,000,000
	South Bangla Agriculture & Commerce Bank Ltd, Agrabad Branch	-	890,000,000
	South Bangla Agriculture & Commerce Bank Ltd,Jubilee Road Branch	-	150,000,000
	Southeast Bank Ltd., Agrabad Branch	-	287,700,000
	Southeast Bank Ltd., Oxygen More Branch	-	100,000,000
	Standard Bank Ltd., Agrabad Branch	-	416,900,000
	Satandard Bank Ltd., CDA Avenue Branch	-	100,000,000
	The City Bank Ltd. Agrabad Branch	-	200,000,000
	The City Bank Ltd. O.R. Nizam Road Branch	-	240,000,000
	Trust Bank Ltd, Agrabad Branch.	2,575,000,000	150,000,000
	Trust Bank Ltd., Neval Bes Branch	4,864,800,000	430,000,000
	Trust Bank Ltd., CDA Avenue Branch	-	100,000,000
	Union Bank Ltd. Agrabad Branch.	950,000,000	950,000,000
	Union Bank Ltd. Kumira Branch.	200,000,000	200,000,000
	Union Bank Ltd. Bandartila Branch.	200,000,000	200,000,000
	Union Bank Ltd. O.R. Nizam Road Branch,	450,000,000	450,000,000
	Union Bank Ltd. Jubilee Road Branch,	200,000,000	200,000,000
	Union Bank Ltd. Khatungonj Branch,	150,000,000	150,000,000
	Union Bank Ltd. Laldighi Branch,	250,000,000	250,000,000
	Union Bank Ltd. Kadamtali Branch,	350,000,000	350,000,000
	Union Bank Ltd. Muradpur Branch,	100,000,000	100,000,000
	Union Bank Ltd. D.T. Road Branch,	100,000,000	100,000,000
	Union Bank Ltd. Bahaddarhat Branch,	100,000,000	100,000,000
	United Commercial Bank Ltd, Agrabad Branch	400,000,000	750,000,000
	United Commercial Bank Ltd, Kadamtali Branch	-	100,000,000
	United Commercial Bank Ltd, Jubilee Road Branch	-	100,000,000



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
Pension fund FDR:			
	Sonali Bank Limited, Port Branch	23,357,376,254	21,895,570,886
	Janata Bank Limited, Port Corporate Branch	5,620,243,601	5,064,584,265
	Rupali Bank Limited, Chandaon Branch	40,000,000	40,000,000
	Rupali Bank Limited, Majhirhat Road Branch	10,000,000	10,000,000
	Rupali Bank Limited, Biddut Bhaban, Agrabad Branch	214,938,299	200,000,000
	Rupali Bank Limited, Khatunganj Branch	43,040,000	40,000,000
	Agrani Bank Limited, Port Branch	671,006,781	543,593,575
	Bangladesh Krishi Bank Limited, Agrabad Branch	50,483,534	47,045,137
	First Security Islami Bank , Agrabad Branch.	239,794,510	220,412,436
	First Security Islami Bank , Khatunganj Branch.	136,857,536	125,707,560
	Social Islami Bank Ltd., Andarkilla Branch	252,536,992	234,736,000
	Social Islami Bank Ltd., Agrabad Branch	247,183,463	230,024,965
	Arab Bangladesh Bank Ltd., Juboli Road Branch	79,264,912	152,170,074
	Arab Bangladesh Bank Ltd., Khulshi Branch	156,712,936	213,345,929
	Arab Bangladesh Bank Ltd., Station Road Branch	-	102,795,000
	Union Bank Ltd. Agrabad Branch.	327,285,724	301,077,839
	Union Bank Ltd. Laldighi Branch, Chittagong	707,402,431	655,701,806
	Union Bank Ltd. OR Nijam Road Branch.	50,942,853	50,942,853
	Union Bank Ltd. Bandartial Branch, Chittagong	50,000,000	50,000,000
	Megna Bank Ltd. Agrabad Branch.	50,000,000	100,000,000
	Megna Bank Ltd. Jubilee Road Branch.	-	80,291,107
	South Bangla Agriculture and Commerce Bank Ltd, Khatunganj Branch	35,521,670	32,472,975
	Export Import Bank of Bangladesh Ltd., Jubilee Road Branch	209,907,512	226,768,996
	Export Import Bank of Bangladesh Ltd., Panchlaish Branch	242,912,363	230,000,000
	Export Import Bank of Bangladesh Ltd., Pahartali Branch	54,705,000	50,000,000
	Southeast Bank Ltd., Oxygen More Branch	-	62,148,964
	One Bank Ltd, Chandgaon Branch, Chittagong.	54,725,000	50,000,000
	Eastern Bank Ltd. OR Nijam Road Branch	-	256,827,681
	Eastern Bank Ltd. Agrabad Branch	100,000,000	145,424,108
	Eastern Bank Ltd. Mehedibag Branch	-	20,000,000
	Eastern Bank Ltd. Khulshi Branch	-	80,000,000
	Eastern Bank Ltd. Sirajuddowla Road Branch	-	51,699,280
	Eastern Bank Ltd. Bhatiyari Branch	-	30,000,000
	Eastern Bank Ltd. Chandgaon Branch	-	50,000,000
	Eastern Bank Ltd. CEPZ Branch	-	50,000,000
	Jamuna Bank Ltd. Nasirabad Branch	-	20,000,000
	NRB Commercial Bank Limited, Agarabad Branch	-	50,386,070
	Trust Bank Ltd. Agrabad Branch	-	70,000,000
	Trust Bank Ltd. CDA Avenue Branch	-	94,262,205
	Trust Bank Ltd. Neval Base Branch	27,687,946	100,000,000
	NCC Bank Ltd. Andarkilla Branch	-	40,000,000
	Brac Bank Ltd. Bahaddarhat Branch	-	100,000,000
	Brac Bank Ltd. Muradpur Branch	-	30,000,000
	Brac Bank Ltd. Agrabad Branch	-	100,000,000
	Brac Bank Ltd. Khulshi Branch	-	100,000,000
	Mutual Trust Bank Ltd. Juboli Road Branch	-	50,000,000
	Pubali Bank Ltd, Agrabad Branch	-	150,000,000
	Standard Bank Ltd., Jamal Khan Branch	-	50,000,000
	Prime Bank Ltd. Agrabad Branch	-	100,000,000
	Total	111,337,449,021	92,124,298,546
12.00	Cash and Cash Equivalents		
	Cash in transit	12.01	448,749,808
	Cash at bank	12.02	3,060,474,157
	Closing balance		3,509,223,965
12.01	Cash in transit		
	Brac Bank Limited, Agrabad Branch	-	3,077,864
	NRBC Bank Limited, Agrabad Branch	36,956,307	36,715,102
	Agrani Bank Limited, Agrabad Branch	816,921	2,545,069
	NRB Bank Limited, Agrabad Branch	-	9,277,452



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	One Bank Limited, Agrabad Branch	177,315,538	243,619,874
	Janata Bank Limited, Agrabad Branch	233,661,042	318,188,966
	Closing balance	448,749,808	613,424,327
12.02	Cash at Bank		
	STD Account with Sonali Bank Ltd. Port Branch	1,140,290,881	703,064,279
	Cash at Bank on current Account	598,948,281	(354,691,508)
	Cash at Banks (Imprest)	3,351,060	3,147,110
	Cash at Bank on STD A/C (Pension)	1,292,767,087	82,918,936
	Cash at Bank on Current A/C (Pension)	300,000	300,000
	Cash at Bank (FC)	24,816,848	1,892,347,826
	Closing balance	3,060,474,157	2,327,086,643
13.00	Capital		
	Opening balance	86,177,860,202	79,672,089,706
	Add. Appropriation of net surplus during the year as per revenue account	6,500,000,000	6,000,000,000
		92,677,860,202	85,672,089,706
		424,290,942	421,265,177
		93,102,151,144	86,093,354,883
	Capitalization of loan	91,332,000	84,505,320
	Closing Balance	93,193,483,144	86,177,860,202
14.00	Reserve and Fund		
	Opening Balance	62,963,199,632	52,811,995,056
	Add. Appropriation of net surplus	11,400,086,813	10,281,775,914
		74,363,286,445	63,093,770,970
		(91,332,000)	(84,505,320)
		46,066,018	-
		74,318,020,463	63,009,265,650
		-	(46,066,018)
		74,318,020,463	62,963,199,632
	<i>Details have been shown in Annexure-C</i>		
15.00	Unappropriated Surplus		
	Opening Balance	11,871,863,413	10,040,139,762
	Prior year's adjustments made during the year 2022-23	-	258,616,695
	Net surplus during the year after tax and before appropriation	22,279,643,911	20,429,882,871
	Appropriation of net surplus during the year	(20,475,086,813)	(18,856,775,914)
	Adjustment/Correction in balance	-	-
	Closing balance	13,676,420,511	11,871,863,413
16.00	Unrealized Gain/(Loss)		
	Fair Value Reserve on Investment in Share	16.01	(37,778,998)
	Unrealized Holding Gain/(Loss) on FC	16.02	84,913,043
			47,134,045
			(35,151,698)
16.01	Fair Value Reserve on Investment in Share		
	Opening Balance	(35,151,698)	(24,117,038)
	Unrealized Gain/(Loss) on Investment in Shares	(2,627,300)	(11,034,660)
	Closing balance	(37,778,998)	(35,151,698)
16.02	Unrealized Holding Gain/(Loss) on FC		
	Opening Balance	-	-
	Unrealized Gain/(Loss) on Investment in FC Accounts	84,913,043	-
	Closing balance	84,913,043	-
17.00	Provision account		
	Opening Balance	77,028,450,817	71,018,078,947
	Add: Charge during the year	4,675,701,174	4,409,851,117
		81,704,151,991	75,427,930,064
		2,575,000,000	2,575,000,000
		84,279,151,991	78,002,930,064
		(225,157,321)	(553,214,115)
	Appropriation of net surplus during the year		
	Less: Adjusted against deletion of Assets		



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Prior year adjustment	84,053,994,670	77,449,715,949
	Transferred to Capital Fund for Renewals and Replacement	-	45
	Closing Balance	(424,290,942)	(421,265,177)
	<i>Details have been shown in Annexure-D</i>	83,629,703,728	77,028,450,817
18.00	Long Term Loan (ADB/BAN 2147)		
	Opening balance	541,596,400	585,619,684
	Fluctuation of exchange rate	18,697,420	59,100,606
	Less: Adjustment	-	(18,618,570)
	Less: Payment during the year	(91,332,000)	(84,505,320)
	Closing Balance	468,961,820	541,596,400
19.00	Long Term Loan- Current Maturity		
	Less: Payment during the year	91,332,000	84,505,320
	Add: Addition during the year	(91,332,000)	(84,505,320)
		95,124,600	91,332,000
		95,124,600	91,332,000
20.00	Creditor and Accruals		
	Payable for Goods and Services	491,123,868	255,879,811
	For Other Finance	23,310,896,322	28,247,094,620
	Closing balance	23,802,020,190	28,502,974,431
20.01	For Other Finance:		
	Collections as Agent/Deduction at source (VAT, IT, GPF, CPF, GI, Housing Fund for Stevedoring	434,651,159	407,348,049
	Sundry Credit Balance	19,895,536,519	25,245,621,324
	Provision for Incentive	268,930,000	290,949,629
	Sundry Credit (DWMB) Balance	3,199,564	3,199,564
	Advance received by Estate Branch from Parties	14,907,752	14,907,752
	Earnest money Received from Contractors, Suppliers etc.	9,279,403	9,279,403
	Security Deposits from Contractors, Suppliers etc.	1,782,683,656	1,868,183,989
	Provision for Unforeseen Income	640,884,738	186,604,344
	Un-earned Revenue	260,823,531	221,000,567
	Total	23,310,896,322	28,247,094,620
20.01.01	Provision for Incentive		
	Opening balance	290,949,629	328,070,823
	Add: Addition during the year	208,548,676	290,949,629
	Less: Adjustment during the year	230,568,305	328,070,823
	Closing balance	268,930,000	290,949,629
21.00	Provision for Income tax		
	Opening balance	6,788,478,192	5,818,650,587
	Add: Addition during the year	7,499,601,758	6,724,029,896
	Less: Adjustment during the year	6,843,268,533	5,754,202,291
	Closing balance	7,444,811,417	6,788,478,192
22.00	Due and Charges		
	On Vessels	7,646,004,600	7,129,460,711
	On Cargo	37,238,864,040	31,992,994,311
	Total	44,884,868,640	39,122,455,022
22.01	On Vessels		
	Berth Hire Charges	961,087,423	850,354,049
	Crane Charges	3,591,146	180,650
	Gantry Crane Charges	2,298,421,150	2,243,867,059
	Port dues on Vessels	3,132,471,163	2,885,768,169
	Port dues on Country Crafts	19,564,917	20,857,973
	Hire of Moorings	126,108,070	73,318,261
	Berthing/Unberthing Charges	58,961,695	56,142,493
	Fees for shifting of vessels with night charge	3,319,509	2,958,693



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Pilotage fees	459,268,234	440,017,637
	Hire of Tugs	469,216,093	446,680,218
	Water supply	106,395,200	97,865,509
	Rent from Pangaon Bound Vessels	7,600,000	11,450,000
	Total	7,646,004,600	7,129,460,711
22.02	On Cargo		
	Landing Charges	539,692,437	484,112,047
	Shipping Charges	4,472,051	5,820,638
	Removal Charges	77,786,512	77,457,850
	Hoisting Charges	877,349,815	888,879,162
	Wharf rent Charges	672,369,198	661,971,205
	Terminal Charges on Inland River Traffic	150,950,516	166,975,778
	River Dues:		
	a) Import	4,358,512,869	3,523,020,406
	b) Export	336,251,707	4,179,501
	c) Inland River Traffic	8,743,370	10,909,430
	d) PCT	9,387,378	-
	Lift on/ Lift off Charges	1,936,965,994	1,885,538,125
	Terminal Charges on rail borne Traffic	2,440,647	3,660,141
	Stuffing/Unstuffing Charges	243,091,800	209,070,900
	Loading /Discharging Charges	13,767,968,318	12,168,765,987
	Storage Charges	12,703,244,094	10,346,385,905
	Extra Container Service Charges	758,600,737	704,727,338
	Transshipment / Re-shipment Charges	301,760	1,414,884
	Other Charges	466,647,332	370,117,546
	Transit Charges for ICD	266,917,672	339,044,016
	Income from Pangaon.	23,232,092	97,749,604
	Charges for Change of Status	29,886,241	40,694,348
	Carrier Charges(Car)	4,051,500	2,499,500
	Total	37,238,864,040	31,992,994,311
23.00	Operating Expenses		
	Salaries and Allowances	1,564,751,445	1,619,605,376
	Overtime	795,065,721	798,207,052
	Night Shift Allowances	73,603,500	78,028,930
	Pilotage Allowance	2,616,100	1,276,400
	Rest & Recreation Allowance	9,048,600	12,528,520
	Risk Allowances	435,200	475,316
	Victualling Allowances	897,204	-
	Tiffin & Conveyance	5,743	10,874
	Festival Bonus	27,388,543	27,794,599
	Incentive Bonus	181,760,104	252,718,595
	Special Incentive Bonus-2024(Port Day)	507,754,293	-
	Liveries and Uniforms	28,486,514	29,303,066
	Handling Contractors Charges	2,513,385,122	2,398,145,048
	Handling Contractors Charges(ICD Dhaka)	96,596,276	123,568,507
	Electricity Charges	613,121,695	609,358,537
	Water Charges (WASA)	25,181,795	27,477,478
	Internet & Networking	11,263,455	5,816,665
	Gas Expenses	85,041,102	83,382,505
	Repairs and Maintenance	3,568,484,920	3,718,947,497
	Petrol, Oil & Lubricants	1,705,408,112	1,599,591,109
	Hire of Container Handling Equipment	-	-
	Compensation under Labour Law-2013	500,000	750,000
	Compensation for Goods lost or Damaged	-	-
	Contingencies	3,034,172	3,673,072
	Entertainment	390,302	831,474
	Depreciation	4,600,701,174	4,334,851,117
	Daily Allowance to Military Personnel	28,586,132	10,841,428
	Annexure - E		
	Annexure - A		



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Cleaning & Painting	149,918,072	160,145,639
	ICD House Rent and Dormitory Rent	9,608,308	5,742,160
	Honorarium for tender evaluation committee	-	-
	Loss on Fluctuation of Exchange Rate	6,114,600	3,827,430
	CTMS Maintenance	116,975,850	4,299,595
	Revenue expenses for Pangaon	86,125,573	134,130,743
	Outsourcing Expenses	60,823,336	62,629,372
	Special Bonus	176,443	2,000
	Covid-19 Related Expenditure	-	-
	Hiring Charge	107,143,327	120,000,000
	Tariff Consultancy Fee	-	540,000
	Honorarium to Consultants	5,000,000	713,762
	Total	16,985,392,733	16,229,213,866
24.00	Administrative and General Expenses		
	Salaries and Allowances	289,427,833	295,893,689
	Tiffin & Conveyance	14,950	37,795
	Liveries and Uniforms	2,449,452	21,191,733
	Festival Bonus	163,641,974	166,342,874
	Incentive Bonus	26,788,572	38,231,034
	Special Incentive Bonus-2024 (Port Day)	81,244,700	-
	Bangla Nabobarsha Bonus	18,875,733	19,147,396
	TA /DA	17,313,886	17,553,902
	Honorarium	12,058,357	7,910,108
	Group Insurance	27,978,778	26,812,308
	Provident Fund Contribution (CPF)	-	-
	Hospital Expenses	413,272,595	289,255,243
	Bad Debts Provision-General	25,000,000	25,000,000
	Insurance Provision-General	50,000,000	50,000,000
	Printing and Stationery	41,831,132	44,390,500
	Amortization of Intangible Assets	-	114,239,071
	Amortization of Preparatory Expenses for Projects	-	21,814,223
	Pension and Gratuity	1,589,533,397	1,394,469,010
	Office Rent	-	-
	Postage, Telegram and Telephone	724,396	780,739
	Advertisement and Publicity	30,562,717	28,924,976
	Municipal Tax	1,406,474,200	405,000,000
	Civil Defense Expenses (Port Ansar and Scouts)	249,319,838	284,004,074
	Audit Fees	923,500	665,000
	Legal and Consultancy Fees	5,963,841	4,074,645
	Books and Periodicals	619,521	2,561,073
	Training	17,873,794	9,276,305
	Entertainment	8,706,009	9,103,233
	Bank Charges	31,136,905	40,600,885
	Welfare and statutory expenses	43,084,929	29,297,574
	Sports /Recreation	10,000,000	10,000,000
	Port Promotion Expenses	37,252,092	89,976,044
	Contingencies	2,851,370	3,257,337
	Land Development Tax	24,198,500	23,111,609
	Contribution to Benevolent and staff fund	-	4,000,000
	Expenses of Eviction	203,957	93,902
	GPF Contribution	213,196,203	135,952,174
	Payment to National Exchequer	2,000,000,000	1,000,000,000
	Entertainment for selection Committee.	-	-
	Examination expenses for Recruitment.	4,624,992	5,993,623
	Participation in Development Fair (Chattogram Division)	-	1,805,698
	Linen, Crockeries & Others House Holds for Dhaka & Chattogram Rest House	-	1,489,455
	Celebration of National Day	1,477,330	14,011,050



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
	Contribution to Labour Welfare Fund	-	58,891,238
	Adjustment of Pre-Payment	-	151,919,001
	Total	6,848,625,453	4,847,078,521
25.00	Finance Expense		
	Interest on Loan	29,416,800	33,011,318
		29,416,800	33,011,318
26.00	Non-Operating Income		
	Upfront Fee	-	2,036,000,000
	Concession Fee	127,472,281	-
	Annual Feixed Fee	24,816,848	-
	Interest Income	7,507,738,454	6,074,072,589
	Profit/(Loss) on Sale of Operating Assets	16,281,182	27,703,844
	Miscellaneous Income	353,759,156	393,886,909
	Rent on Land	750,038,446	649,580,144
	Total	8,780,106,367	9,181,243,486
26.01	Interest Income		
	Interest Accrued on Investment in Fixed Deposit with Bank (with Pension Fund)	7,502,212,958	6,074,072,589
	Interest on Fixed Deposit (FC)	5,525,496	
	Total	7,507,738,454	6,074,072,589
26.02	Profit/(Loss) on Sale of Operating Assets		
	Sales	64,787,951	27,703,844
	Written down value	(48,506,769)	-
	Cost of sales	16,281,182	27,703,844
26.03	Written down value		
	Delation during the year	273,664,090	-
	Accumulated Depreciation	(225,157,321)	-
	Total	48,506,769	-
		12,363,750	-
26.04	Miscellaneous Income		
	School & College fees	59,552,445	482,150
	Recovery from Diet charge	-	1,320
	Security Income	133,900,663	143,277,972
	Fines and Forfeiture	33,230,959	37,708,764
	Recoveries of Electric Charges	18,360,417	18,088,666
	From: a) Employees	26,365,921	30,635,987
	b) Outsider	1,613,623	2,083,102
	Hire of Chain Testing Shop	634,023	917,793
	Hire of Mechanical Equipment	34,323,851	106,479,731
	Miscellaneous Receipt	33,149,354	33,329,058
	Recovery of Gas Charges from Employees	6,426,000	12,431,500
	Enlistment & Renewal fee	6,201,900	8,450,866
	Participate Fee		
	Total	353,759,156	393,886,909
27.00	Unrealized Foreign Exchange Loss		
	Closing balance (3.8158*1,000,000*122.90)	468,961,820	541,596,400
	Less: As per previous year (3.8158*1,000,000*118)	450,264,400	501,114,364
	Total	18,697,420	40,482,036
28.00	Unrealized Gain/(Loss)		
	Changes in fair market value	(2,627,300)	(11,034,660)
	unrealized holding gain/loss on FC	84,913,043	-
	Total	82,285,743	(11,034,660)
29.00	Provision for Income Tax		
	Charge during the year	7,444,811,417	6,788,478,192
	(Less)/Add: Previous year over/under provision	54,790,341	64,448,296
	Total	7,499,601,758	6,724,029,896



Notes	Particulars	Amount in Taka	
		30-Jun-25	30-Jun-24
30.00	Prior years' adjustment		
	Credit balance :		
	Other receipts & adjustments related to previous years	6,009,075	269,292,125
	Adjustment for Income Tax	6,788,478,188	5,818,650,587
	Total	6,794,487,263	6,087,942,712
	Debit Balance :		
	Adjustment for Income Tax	6,843,268,529	5,794,202,291
	Other adjustments related to previous year	9,606,006	35,123,726
	Total	6,852,874,535	5,829,326,017
	Net Adjustment	(58,387,272)	258,616,695
31.00	Net surplus appropriations		
	Transfer to Capital Fund	6,500,000,000	6,000,000,000
	Transfer to Revenue Reserve Fund	8,500,000,000	8,000,000,000
	Transfer to Sinking Fund	200,000,000	100,000,000
	Transfer to Depreciation Provision Account	2,500,000,000	2,500,000,000
	Transfer to Bad Debt Provision Account	25,000,000	25,000,000
	Transfer to Self Insurance Provision Account	50,000,000	50,000,000
	Transfer to Pension Fund	2,700,086,813	2,181,775,914
	Balance Correction	-	-
	Unappropriated surplus for this year	1,804,557,098	1,573,106,957
	Total	22,279,643,911	20,429,882,871



Chittagong Port Authority
Schedule of Property, Plant and Equipment
As on 30 June, 2025

Annexure - A

Particulars	Cost/Revaluation			Accumulated Depreciation			Written down value as on 30.06.2025	
	Opening balance as on 01.07.2024	Addition during the year	Deletion during the year	Closing balance as on 30.06.2025	Opening balance as on 01.07.2024	Addition during the year	Deletion during the year	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
Land	1,836,453,461			1,836,453,461				1,836,453,461
Cargo Handling Equipment	12,036,100,816	62,171,565	237,521,071	11,860,751,310	9,819,712,859	523,430,329	225,157,321	10,117,985,877
Jetties, Slipway and other Structure	12,503,612,798	9,821,557,768	-	22,325,170,566	5,248,736,948	576,352,737	-	5,825,089,685
Building, Sheds and other Construction	27,902,762,370	5,508,108,504	-	33,410,870,874	10,814,161,950	1,492,192,749	-	16,500,080,881
Plant and Machinery	3,908,025,851	393,133,955	-	4,301,159,806	3,264,224,963	125,434,295	-	21,104,516,175
Tugs, Vessels and Launches	2,438,702,569	2,438,702,569	-	9,154,016,758	3,679,225,568	364,517,302	-	911,500,548
Mooring, Pontoon Dredger and Floating Cranes	6,692,377,413	397,085,304	-	7,089,462,717	4,441,841,879	459,308,012	-	5,110,273,788
Electrical Installation	5,974,732,105	580,063,336	36,143,019	6,518,652,422	3,372,797,533	525,444,488	-	4,901,149,891
Motor Vehicles	1,075,621,232	89,386,674	-	1,165,007,906	651,067,970	87,954,083	-	3,898,242,021
Furniture, Fixtures and Office Equipments	40,151,565	-	437,872,727	243,734,084	43,800,623	-	739,022,053	426,410,401
Other Assets	2,894,212,560	192,016,825	-	3,086,229,385	1,573,236,570	324,386,886	-	425,985,853
Container Handling Equipment	529,161,580	11,378,356,294	-	11,907,517,874	161,244,784	77,879,670	-	150,338,020
As on 30 June 2025	82,466,095,536	30,900,754,359	273,664,090	113,093,165,805	43,271,985,208	4,600,701,174	225,157,321	11,668,393,420

As on 30 June 2024

Particulars	Cost/Revaluation			Accumulated Depreciation			Written down value as on 30.06.2024	
	Opening balance as on 01.07.2023	Addition during the year	Deletion during the year	Closing balance as on 30.06.2024	Opening balance as on 01.07.2023	Addition during the year	Deletion during the year	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	
Land	1,699,180,053	137,273,408	1,836,453,461	1,836,453,461	9,584,089,029	529,888,694	294,264,864	1,836,453,461
Cargo Handling Equipment	12,208,889,784	1,475,896	294,264,864	12,036,100,816	4,844,996,415	403,740,533	-	2,216,387,957
Jetties, Slipway and other Structure	11,154,982,240	1,348,630,558	-	12,503,612,798	9,354,562,501	1,459,599,449	-	7,254,875,850
Building, Sheds and other Construction	25,302,706,688	2,600,055,682	-	27,902,762,370	3,110,458,980	163,656,022	-	17,088,600,420
Plant and Machinery	3,743,529,615	174,382,275	9,890,039	3,908,025,851	3,605,236,327	320,883,438	-	3,264,224,963
Tugs, Vessels and Launches	6,552,859,912	409,348,374	246,894,097	6,715,314,189	6,692,377,413	442,121,270	-	3,679,225,668
Mooring, Pontoon Dredger and Floating Cranes	6,341,369,553	351,007,860	-	5,974,732,105	2,961,137,330	411,660,203	-	4,441,841,879
Electrical Installation	5,098,543,201	876,188,904	-	5,098,543,201	554,052,235	1,463,013	-	3,372,797,533
Motor Vehicles	1,043,627,439	33,456,806	1,463,013	1,075,621,232	207,856,237	35,877,847	-	2,601,934,572
Furniture, Fixtures and Office Equipments	329,148,867	68,572,295	-	397,721,162	1,215,459,141	360,479,532	702,103	424,553,262
Other Assets	2,759,739,478	135,635,840	1,162,758	2,894,212,560	529,161,580	108,465,381	-	1,53,987,078
Container Handling Equipment	507,533,630	21,627,950	-	527,779,403	47,647,529,061	161,244,784	1,518,975,990	367,916,796
As on 30 June 2024	76,742,110,460	6,277,659,848	553,674,771	82,466,095,536	39,490,348,207	4,334,851,117	553,214,116	43,271,985,208

As on 30 June 2024



Written down value
as on 30.06.2025

As on 30 June, 2025



Written down value
as on 30.06.2024

As on 30 June, 2024

Chittagong Port Authority
Schedule of Capital Works in Progress
As on 30 June, 2025

Annexure B

Name of Projects	Amount in Taka		
	30-Jun-25	30-Jun-24	30-Jun-24
01. Shifting & Re-Construction of Service Jetty	-	827,611,206	
02. Procurement of equipments for NCT CPA.	418,750,710	10,813,769,060	
03. Preparatory Expenses of Bay Terminal including Consultancy	5,431,934,096	5,093,912,646	
04. Navigability enhancement in Karnaphuli River by dredging from Sadaghata to Bakaliar Char	2,963,000,675	2,962,810,925	
05. Techno-Economical Feasibility Study of Mirasari/Sitakunda	101,570,997	101,570,998	
06. Strategic Floating Harbour at outer Anchorage.	-	-	
07. Film on Liberation War	13,071,496	13,071,496	
08. Procurement of 2 Nos. Mobile Harbour Crane	-	954,294,000	
09. Construction of New Mooring Overflow Container Yard	843,225,000	843,225,000	
10. Procurement of 02(Two)Nos. Tug Boat(70 ton BP/5000 BHP)	-	1,886,194,320	
11. Construction of 2nd overflow Yard at old Dock Labour Colony of CPA.	-	783,768,800	
12. Const. of (150 bed) Hospital	-	35,707,004	
13. Matarbari Port Development Project	4,886,973,179	3,682,383,023	
14. Procurement of Necessary Equipment for various Yards and Terminal for Chittagong Port.	10,223,792,586	10,162,253,835	
15. Construction of Sitakunda Terminal	3,705,000	3,705,000	
16. Container Handling Equipment	55,583,345	55,583,345	
17. Installation of Container Scanner at Export gate to implement ISPS Code in Chittagong Port	890,336,000	858,935,200	
18. Procurement of Ganty Crane with Container Handling Equipment	11,373,032	164,872	
19. ICT at Pangaon	-	579,891,051	
20. Patenga Container Terminal(PCT)	-	13,150,206,373	
21. Karnaphuli Container Terminal(KCT)	56,390,000	56,390,000	
22. Vessel Traffic Management Inf. System CPA (VTMIS)	16,283,719	35,756,218	
23. Capital Dredging	2,539,048,779	2,539,048,779	
24. NCT Op.& Mgt SOT Project	1,820,534	1,820,534	
25. Procurement of Handling Equipment for NCT.	-	6,926,000	
26. NCT Back-up Facilities behind Berth No.4 & 5	1,234,658,190	1,234,658,190	
27. Construction of Heavy Lift Cargo Jetty	7,486,085	117,300	
27. Others	17,014,396,778	16,967,196,968	
Total	46,713,565,073	73,650,977,142	



Chittagong Port Authority
Schedule of Reserve And Fund
As on 30 June, 2025

Annexure C

Particulars	Sinking Fund Taka	Revenue Reserve Fund Taka	Pension Fund Taka	Total as on 30-06-2025 Taka	Total as on 30-06-2024 Taka
Opening Balance					
Add. Appropriation of net surplus during the year as per Revenue Account	173,129,617	29,405,179,454	33,384,890,561	62,963,199,632	52,811,995,056
	200,000,000	8,500,000,000	2,700,086,813	11,400,086,813	10,281,775,914
	373,129,617	37,905,179,454	36,084,977,374	74,363,286,445	63,093,770,970
Payment of principal of loan taken from ADB	(91,332,000)	-	-	(91,332,000)	(84,505,320)
Payment for Land Acquisition of Bay Terminal and Other	-	-	-	-	(46,066,018)
Adjustment/Correction	-	46,066,018	-	46,066,018	-
Closing Balance	281,797,617	37,951,245,472	36,084,977,374	74,318,020,463	62,963,199,632



Chittagong Port Authority
Schedule of Provision Account
As on 30 June, 2025

Annexure D

Particulars	Depreciation Provision Account			Bad debt provision account	Self insurance provision account	Total as on 30-06-2025
	Accumulated depreciation	Depreciation fund account	Total			
Balance as on July 01, 2024	43,271,985,210	29,393,530,700	72,665,515,910	1,218,846,948	3,144,087,959	77,028,450,817
**Prior years' adjustments for wrong allocation	-	-	-	-	-	-
Restated opening balance	43,271,985,210	29,393,530,700	72,665,515,910	1,218,846,948	3,144,087,959	77,028,450,817
Add: Provided/charge during the year	4,600,701,174	-	4,600,701,174	25,000,000	50,000,000	4,675,701,174
Adjustment relating to earlier year	-	-	-	-	-	-
Appropriation of net surplus during the year	47,872,686,384	29,393,530,700	77,266,217,084	1,243,846,948	3,194,087,959	81,704,151,991
Less: Adjusted against deletion of Assets	-	2,50,00,000	2,50,00,000	25,000,000	50,000,000	2,575,00,000
Transferred to Capital Fund for Renewals and Replacement	(225,157,321)	(424,290,942)	(424,290,942)	-	-	(225,157,321)
Balance as on June 30, 2025	47,647,529,063	31,469,239,758	79,116,768,821	1,268,846,948	3,244,087,959	83,629,703,728



Chittagong Port Authority
Schedule of Repairs & Maintenance

Annexure - E

Sl. No.	Particulars	Amount 30-06-2025	Amount 30-06-2024
1	Chin Testing Machine	1,000,000	-
2	Payment of Independent Engineer for PCT PPP Project	13,000,000	-
3	Tarpaulin Cover	-	3,490,750
4	R/M Of Vtmis	56,149,997	77,284,307
5	R/M Container Handling Equipment	1,419,578,848	1,373,912,649
6	R/M Weigh Bridges And Weighing Scales	4,347,600	-
7	R/M Of Ship'S Deck Equipment	30,000,000	29,683,781
8	R/M Of Ship'S Shafting	25,415,365	60,999,908
9	R/M Electrical Workshop	1,488,313	66,299
10	Crane(Electrical)	-	-
11	Maintenance Of Matarbari Channel Equipments	2,441,348	2,509,509
12	R/M Of Fire Fighting Dhaka Icd	1,000,000	-
13	R/M Dredger & Flotilla	6,682,335	25,000,000
14	R/M Barges (Pontoon & Deck Loading)	3,026,034	1,899,208
15	Emergency Repair	18,852,799	9,448,470
16	R/M Baggage Scanning Machine, Arch-Way Metal Detector & Proximity Access Control System.	23,779,962	2,414,550
17	Automatic Gate Access Control Systems	-	990,000
18	R/M Mechanical Equip.(Mech.W.Shop)	264,515,248	273,461,416
19	R/M Motor Vehicles	9,396,125	10,000,000
20	R/M Of Fuel Tank And Dispensing Unit	-	-
21	R/M Fire Fighting Equipment	27,477,712	9,699,931
22	R/M Norman Point Light House	694,760	1,000,000
23	Patenga Beacon Light House	2,735,149	3,166,061
24	R/M Jetties	39,173,767	59,520,389
25	R/M Boat Licence Office	502,522	505,839
26	R/M River Training Works	3,804,982	94,642,611
27	R/M Other Roads & Bridges	49,829,487	44,935,692
28	R/M Water Works	500,000	-
29	R/M Residential Building (Civil)	49,284,639	41,159,460
30	R/M Of Yards	7,633,483	3,086,247
31	R/M Service Building (Civil)	-	16,190
32	R/M Office Equipment & Furniture	1,481,900	3,979,600
33	R/M Water Supply	5,826,929	2,255,670
34	R/M Electric Sub Station	598,941	85,491
35	Spares For Navigational Equipment For Chennel Light & Light House	-	2,712,600
36	R/M Residential Building	-	998,300
37	R/M Radio Telephone Equip.	50,000	-
38	R/M Of Overhauling Engine	30,000,000	59,673,604
39	R/M River Lighting	2,966,949	7,015,515
40	R/M Of Training Equipment	-	1,984,990
41	R/M Mooring Buoys & Materials	-	3,000,000
42	R/M Tug & Vessel	261,428,891	230,857,153
43	Replenishment Of Ship Store	30,000,000	39,954,400
44	R/M of Dredger Khank	44,204,445	-
45	R/M Auto Tide Gauge	-	12,210,005
46	R/M Cctv Fire Alarm & Public System	71,324,549	49,442,025
47	R/M Spare Parts For Cpa Vessel	66,020,424	24,904,486
48	R/M Of Bouya Laying Vessel	30,000,000	28,068,825
49	R/M Cartography Equipment	794,009	3,500,000
50	Steel & Wooden Furniture	2,518,100	-
51	General & Sanitation Goods	49,536,404	-
52	R/M of Electrical Goods	17,676,578	-
53	Tyre, Tube, Battery & Accessories	76,747,950	-



Sl. No.	Particulars	Amount 30-06-2025	Amount 30-06-2024
54	Hardware and Sanitary	21,053,029	-
55	Safty & Fire Equipment Craft	4,600,000	10,000,000
56	Ship Registration	1,176,464	5,184,000
57	Dredging In Coastal Belt Of Bay Of Bengal	-	31,977,486
58	R/M Transit Shed & Ware House	9,532,264	6,710,767
59	R/M Electrical Materials Equipment	28,393,781	31,071,409
60	R/M Telephone Intercom Set	516,775	-
61	R/M Air Cooler Machine Etc.	11,690,383	5,249,953
62	R/M Khanak	50,052,847	11,992,645
63	R/M Yards	3,736,842	-
64	Supply Of Thatching Building	604,523	251,660
65	R/M Office Sheds & Other Service Bldg.	50,416,313	73,861,821
66	R/M Dredging	143,975,800	73,556,199
67	R/M Channel Light Bouya	-	1,500,000
68	R/M Royalty & Licence Fee	2,748,902	4,538,475
69	R/M Dredging Navigational Channel	114,635,112	339,724,803
70	R/M Ips Maintenance	25,000,000	9,129,604
71	R/M Tonner, Ribbon For Printer	28,905,614	19,132,520
72	R/M Computer Operating & Maintenance	22,427,712	14,851,987
73	Expenditure For Emergency Situation And Disaster Management	10,000,000	493,363
74	R/M Computer Paper For Pass Section	296,400	-
75	Oily Waste Recept Facility	1,984,651	2,023,348
76	R/M Cont. Deck Mach Craft & Vessel	50,000,000	119,543,795
77	R/M Exp. For Bringing Damage &	50,000,000	99,999,400
78	R/M Of Arm License Renewal Fee	1,350,000	2,200,000
79	Repainting Of Arms	185,000	832,250
80	R/M Of Plant & Machineries	1,000,000	-
81	Ips Training Exercise And Drill	859,374	1,805,855
82	R/M Of Derusting & Paint Works Of Crafts	10,634,680	19,925,000
83	R/M Of Diving Equipment	-	2,180,000
84	R/M Of Filter Chemical And Other Accessories For Water Treatment Plant	69,299,767	54,245,082
85	M.S. Plate & Angle For Barges	45,834,401	72,334,096
86	R/M Of Flotilla & Slipway	19,539,647	17,613,604
87	Oil Spill Despersand & Foam Chemical	9,244,265	-
88	R/M Of Drain Within Port Area	5,000,000	9,902,673
89	R/M Of Repowering Of Craft And Vessels	10,104,400	39,170,250
90	R/M Of Pontoon Jetties & Mooring	10,199,430	38,409,521
	Total	3,568,484,920	3,718,947,497



**Chittagong Port Authority
Schedule of Hospital Expenses**

Annexure -F

Sl. No.	Particulars	Amount 30-06-2025	Amount 30-06-2024
1	Medicine	327,127,976	218,826,967
2	Anti-Cancer Drug & Vaccine	-	2,824,797
3	Hepatitis -B Vaccine & Other Medicine	-	490,324
4	Thallassamia Medicine	-	429,470
5	Specialist Fee	5,147,125	4,734,307
6	Diet Charges	10,190,706	9,336,211
7	Sanitary & Conservancy	17,995,765	21,221,455
8	Hospital Linen(Washing & Chemicals)	1,996,230	5,679,732
9	Cleaning of Septic Tank	1,049,400	703,190
10	Blood bank	940,540	156,390
11	Surgical Instrument & other appliances	48,570,233	24,727,400
12	Maintenance of Oxygen Generation Plant	5,520	-
13	Repair of Hospital Furniture	249,100	125,000
	Total	413,272,595	289,255,243

