Auditor's Report & Audited Financial Statements

of

Dhaka Water Supply and Sewerage Authority (DWASA)

Wasa Bhavan, 98 Kazi Nazrul Islam Avenue,

Kawran Bazar, Dhaka

As at and for the year ended 30 June 2025

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INDEPENDENT AUDITOR'S REPORT
To the Board of Dhaka Water Supply and Sewerage Authority
Report on the audit of the financial statements

Opinion

We have audited the financial statements of **Dhaka Water Supply and Sewerage Authority (DWASA/Authority)**, which comprise the statement of financial position as at 30 June 2025, and the 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 material accounting policy information and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respect, 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), the Water Supply and Sewerage Authority Act, 1996 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 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 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 Matters

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

01. **Reference to Note # 8.1 of the financial statements**, DWASA has outstanding gross receivables of BDT. 807 crores as of 30 June 2025 including BDT. 241 crore which is being carried forward year to year for more than three years without any recovery. In the backdrop of having provision in the Water Supply and Sewerage Authority Act, 1996 (Act No. 6 of 1996) which authorizes DWASA to collect its receivables by applying the recovery process of "Public Demand', the Management has provided impairment allowance @ 5% on receivables against gross services delivery earning in accordance with its own internal policies as approved by the Board of Directors. The total provision stands at BDT. 40 crores as on 30 June 2025. However, ***International Financial Reporting Standard (IFRS) 09 - Financial Instruments*** requires of providing more amount for expected credit loss than that has been provided for in this year.

02. **Reference to Note # 06 of the financial statements,** DWASA completed the **"Dasherkandi Sewerage Treatment Plant"** on December 31, 2023, at a total cost of **BDT 3,535 (approx.)** crore to ensure environmental sustainability by treating and discharging sewage. However, the project was not fully functional due to the absence of a required sewerage network line.

Moreover, the cost of BDT 3,535 crores had been transferred from Capital Work-in-Progress to Property, Plant and Equipment on 30 June 2025 without Project Completion Report (PCR).

03. **Reference to Note # 11.1 of the financial statements,** the Rent Receivables of BDT 7.03 Crores includes receivables of BDT. 6.96 Crores from ATN Bangla Ltd. This amount has been carried forward from year to year since long time without any recovery.

04. **Reference to Note #04 of the financial statements**, DWASA discloses Property, Plant and Equipment, which includes a project named Bottled Water Plant with a designed production capacity of 1.10 crore liters per year. However, the actual production was significantly below the installed capacity. This indicates substantial underutilization of the plant and related assets, thereby limiting the expected benefits of the project in terms of revenue generation and operational efficiency.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon and we do not provide a separate opinion on these matters.

Key Audit Matters	**How our audit addressed the key audit matters**
Revenue Recognition	
The Authority generates Service delivery earnings (Revenue) by selling water and sewerage. The Authority reported revenue of **BDT. 23,034,586,729** for the year ended 30 June 2025, which is 10% higher than previous year's revenue of **BDT. 20,868,253,329**. This increase in revenue was primarily driven by increase in new connection of water and sewerage lines. As described in the policy note 3.9, Revenue is recognized when the significant risks and rewards of ownership have been transferred to the customer, related economic benefits will flow to the Authority is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at net off sales related taxes.	Our audit procedures for revenue recognition included the following: • Understanding the key controls related to the contracts with customers, goods delivery and invoicing/billing process of the revenue; • Examined customer invoice (Mushak 6.3), sales account book (6.2), VAT submission form (Mushak 9.1) and receipts of payment on a test basis; • Summarized of Mushak 9.1, Mushak 6.7, Mushak 6.8 month wise and cross checked with financial statements booked as revenue; • Reviewed the collection of Service delivery earnings (SDE) receivables and its subsequent status as well; • Substantive procedures using sampling techniques to verify relevant supporting documents for the revenue recognized; • Obtained and verified supporting documents for sales transactions recorded;

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Key Audit Matters	How our audit addressed the key audit matters
	• Reviewed age analysis and calculation of expected credit loss/allowance for bad and • doubtful debts of trade and other receivables; and • Assessed whether the sufficient disclosure has been given.
Property Plant and Equipment and Capital work in progress (CWIP)	
Items of property, plant and equipment (PPE) are measured at cost less accumulated depreciation and accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the assets, bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by management. Any gain or loss on disposal of an item of property, plant, and equipment is recognized in profit or loss. PPE is a significant asset category of the Authority, and it's the carrying amount is as at 30 June 2025 is **BDT. 212,329,420,303**. The Authority's PPE comprises, various types of assets, including Land, Buildings & Civil Works, Plant & machineries, Boundary Wall, Electrical Sub Stations, Water line, Water ATM Booth, vehicles etc. represents a significant amount in the Authority's statement of financial position as at 30 June 2025. And the carrying amount of Capital work in progress (CWIP) is as at 30 June 2025 is **BDT. 127,674,995,400.** The valuation of PPE requires significant management judgement and estimation, including the determination of useful lives of assets, assessing the residual values, and estimating the cost of dismantling or assets retirement obligation. We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgement involved and because of its significance to the financial statements.	Our audit procedures for recognition and valuation of PPE included the following: • Reviewing basis of recognition, measurement and valuation of assets; • Assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of property, plant and equipment, including the key internal controls over the estimation of useful economic lives and residual values; • Testing the key controls over the management's judgment in relation to the accounting estimates of the depreciable lives and residual values of property, plant and equipment; • Testing the accuracy and completeness of PPE additions, disposals, and impairment charges to ensure that all transactions are properly recorded in the accounting system; • Testing the capitalization of CWIP amount to PPE; • Checking ownership of the major assets, Capital -Work-in-Progress (CWIP) and its transfer to PPE; • Reconcile on a sample basis the additional capitalized costs for the year to the underlying invoices and supporting documents; • Performing physical verification on sample basis.

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Key Audit Matters	How our audit addressed the key audit matters
See note no 04 and 06 to the financial statements.	
Loans and Borrowings	
The total long-term loan is **BDT. 168,999,128,676** and short-term loan is **BDT. 7,200,000,000.** Total interest cost is **BDT. 3,144,886,694** out of which **BDT. 1,738,906,559** is capitalized in CWIP as borrowing cost of ongoing project. The Authority is legally bound to the interest cost and any default may cause reputational and legal issues. **See note no. 20 to the financial statements.**	Our audit procedures included the following: • We reviewed and checked the Development Project Proposal (DPP), Subsidiary Loan Agreement (SLA)/ Loan Agreement (LA), General Order (GO), sanction letters and repayment schedules; • Reviewed pertinent clauses of all the agreements found to determine appropriate accounting procedure for recognizing grants and loans in accordance with the accounting standards; • We performed recalculation of finance cost and checked its accuracy; • Reviewed the transfer into Loans & borrowings initially recognized as Grant & other funds; • Obtained and reconciled the treasury challans with the financial statements to confirm the occurrence relating to payments of loans and interest; and • We also reviewed the disclosure requirements with obtaining all terms and conditions of the loan.

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 International Financial Reporting Standards (IFRSs), 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.

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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 International Standards on Auditing (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 International Standards on Auditing (ISAs), we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- 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 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 Authority to cease to continue as a going concern; and
- 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.

We communicate 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 identify during our audit.

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.

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From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period, and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine 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

We also report the following:

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;

b) In our opinion, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books;

c) The Authority's statement of financial position and the statement of profit or loss and other comprehensive income along with the annexed notes 1 to 35 dealt with by the report are in agreement with the books of account; and

d) The expenditures incurred were for the purposes of the Authority's affairs.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants



C R Mazumder, FCA
Managing Partner
ICAB Enrollment No: 178
DVC: 2605070178AS142969

Place: Dhaka, Bangladesh.
Dated: 07 May 2026

Dhaka Water Supply and Sewerage Authority

Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-current assets			
Property, plant and equipment	4	212,329,420,303	173,513,456,460
Intangible assets	5	21,358,704	25,796,503
Capital work-in-progress	6	127,674,995,400	156,303,351,828
Total non-current assets		**340,025,774,407**	**329,842,604,791**
Current assets			
Materials and supplies (inventories)	7	3,623,279,122	2,723,574,418
Service delivery earnings (SDE) receivables	8	7,672,422,851	7,173,495,302
Advances, deposits and prepayments	9	3,353,955,731	2,969,556,894
Investments in Fixed Deposit Receipts (FDRs)	10	8,622,462,683	8,172,429,414
Other receivables	11	2,245,012,632	249,530,105
Advance income tax	12	975,194,086	550,663,510
Cash and cash equivalents	13	7,152,314,308	7,352,625,181
Total current assets		**33,644,641,413**	**29,191,874,824**
TOTAL ASSETS		**373,670,415,820**	**359,034,479,615**
EQUITY AND LIABILITIES			
Capital fund and equity			
Capital fund		1,547,617,279	1,547,617,279
Revaluation surplus	14	92,782,463,116	93,119,056,012
Retained earnings	15	(5,397,054,502)	(4,903,824,022)
Total capital fund and equity		**88,933,025,894**	**89,762,849,269**
Non-current liabilities			
Grants and other funds	16	53,374,641,227	67,295,272,035
Deferred income- government grants	17	30,299,612,571	16,216,101,537
Deferred tax liability	18	19,296,812,205	14,267,786,126
Loans and borrowings	19	168,999,128,676	160,314,567,011
Total non-current liabilities		**271,970,194,679**	**258,093,726,709**
Current liabilities			
Loans and borrowings	19	7,200,000,000	7,000,000,000
Liabilities for expenses	20	3,824,395,641	2,690,558,997
Other liabilities	21	984,578,121	1,098,249,640
Provision for audit fee		2,421,356	1,689,231
Provision for government dividend		5,000,000	5,000,000
Provision for taxation	22	750,800,129	382,405,769
Total current liabilities		**12,767,195,247**	**11,177,903,637**
Total liabilities		**284,737,389,926**	**269,271,630,346**
TOTAL EQUITY AND LIABILITIES		**373,670,415,820**	**359,034,479,615**

The annexed notes form an integrated part of these financial statements.

Md. Salekur Rahman	**MD. Aminul Islam**	**Surayya Akhtar Jahan**
Chief Accounts Officer	Managing Director	Additional Secretary & Convener
Dhaka WASA	Dhaka WASA	Performance Support Committee
		Dhaka WASA

Signed in terms of our separate report of even date annexed.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Place: Dhaka, Bangladesh
Dated: 07 MAY 2026

C R Mazumder, FCA
Managing Partner
ICAB Enrollment No: 178
DVC: 2605070178AS142969

Dhaka Water Supply and Sewerage Authority

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
Service delivery earnings (Revenue)			
Water		17,409,953,727	15,704,137,914
Sewerage		5,624,633,002	5,164,115,415
		23,034,586,729	**20,868,253,329**
Other business income	23	1,196,395,268	1,320,528,627
Total income (A)		**24,230,981,997**	**22,188,781,956**
Operating expenses			
Salary and wages	24	2,767,330,784	2,586,865,679
Production overhead	25	6,187,191,228	6,913,464,119
Operation & maintenance expenses	26	2,315,622,087	3,595,452,435
Administrative	27	728,160,967	635,406,396
Depreciation	4	5,998,777,115	4,073,311,110
Amortization	5	8,252,986	6,379,180
Bad Debt against Bank Receivable		20,926,785	-
Bad Debt	8.1	26,259,344	-
Total operating expenses (B)		**18,052,521,297**	**17,810,878,919**
Operating profit (A-B)		**6,178,460,701**	**4,377,903,037**
Non-operating income	28	4,468,618,247	3,274,303,548
Non-operating expense	29	3,956,371,531	7,004,411,332
Interest expense	30	1,738,906,559	1,204,013,104
Profit before tax		**4,951,800,857**	**(556,217,853)**
Income tax		**6,163,595,831**	**2,189,041,406**
Current tax expenses	22.1	1,008,033,520	823,903,928
Deferred tax expenses/(income)		5,155,562,311	1,365,137,479
Profit after tax		**(1,211,794,974)**	**(2,745,259,259)**
Total comprehensive income for the period		**(1,211,794,974)**	**(2,745,259,259)**

The annexed notes form an integrated part of these financial statements.

Md. Salekur Rahman	**MD. Aminul Islam**	**Surayya Akhtar Jahan**
Chief Accounts Officer	Managing Director	Additional Secretary & Convener
Dhaka WASA	Dhaka WASA	Performance Support Committee
		Dhaka WASA

Signed in terms of our separate report of even date annexed.

Signed for & on behalf of

MABS & J Partners

Chartered Accountants

C R Mazumder, FCA

Managing Partner

ICAB Enrollment No: 178

DVC: 2605070178AS142969

Place: Dhaka Bangladesh

Dated: 07 MAY 2026

Dhaka Water Supply and Sewerage Authority

Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Amount in Taka			
	Capital fund	Revaluation surplus	Retained earnings	Total capital fund and equity
Balance at 01 Jul 2023	**1,547,617,279**	**93,262,118,757**	**(2,793,462,247)**	**92,016,273,789**
Deferred tax impact on excess depreciation	-	316,232,513	-	**316,232,513**
Adjustment during the FY-2023-24	-	-	175,602,226	**175,602,226**
Depreciation adjustment on revaluation of PPE		(459,295,258)	459,295,258	-
Profit after tax	-	-	(2,745,259,259)	**(2,745,259,259)**
Balance at 30 June 2024	**1,547,617,279**	**93,119,056,012**	**(4,903,824,021)**	**89,762,849,269**
Balance at 01 Jul 2024	**1,547,617,279**	**93,119,056,012**	**(4,903,824,021)**	**89,762,849,269**
Deferred tax impact on excess depreciation	-	126,536,292	-	126,536,292
Adjustment during the FY-2024-25		(3,833,929)	259,269,235	255,435,306
Depreciation adjustment on revaluation of PPE	-	(459,295,258)	459,295,258	-
Profit after tax	-	-	(1,211,794,974)	(1,211,794,974)
Balance at 30 June 2025	**1,547,617,279**	**92,782,463,116**	**(5,397,054,501)**	**88,933,025,894**

The annexed notes form an integrated part of these financial statements.

Md. Salekur Rahman
Chief Accounts Officer
Dhaka WASA

MD. Aminul Islam
Managing Director
Dhaka WASA

Surayya Akhtar Jahan
Additional Secretary & Convener
Performance Support Committee
Dhaka WASA

Place: Dhaka, Bangladesh
Dated: 07 MAY 2026

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply and Sewerage Authority
Statement of Cash Flows
For the year ended 30 June 2025

Particulers	Notes	Amount in BDT	
		30 June 2025	30 June 2024
A. Cash flow from Operating activities			
Collection from service delivery earnings	31	22,509,399,836	20,969,368,696
Payment to contractors and employees	32	(17,010,807,825)	(20,165,016,417)
Cash flows from operation		5,498,592,011	804,352,279
Collection from other income	33	3,669,530,989	4,491,742,375
Income tax paid		(1,008,033,520)	(823,903,928)
Net cash flows from operating activities		**8,160,089,480**	**4,472,190,726**
B. Cash flows from Investing activities			
Purchases of property, plant and equipments		(1,902,381,734)	(1,490,198,318)
Increase of Capital work-in-progress		(14,503,619,316)	(29,050,919,803)
Encashment/(investment) fixed deposit receipt		(450,033,269)	(1,348,767,960)
Net cash flows used in investing activities		**(16,856,034,319)**	**(31,889,886,081)**
C. Cash flows from Financing activities			
Borrowing/(repayment) of long term loan		8,884,561,666	17,494,286,464
Receipt of grants and other funds	34	(388,927,696)	8,591,187,798
Net cash flows from financing activities		**8,495,633,969**	**26,085,474,262**
D. Net increase (decrease) in cash and cash equivalents (A+B+C)		**(200,310,872)**	**(1,332,221,096)**
E. Cash and cash equivalents at 01 July 2024		**7,352,625,181**	**8,684,846,277**
F. Cash and cash equivalents at 30 June 2025		**7,152,314,308**	**7,352,625,181**

The annexed notes form an integrated part of these financial statements.

Md. Salekur Rahman
Chief Accounts Officer
Dhaka WASA

MD. Aminul Islam
Managing Director
Dhaka WASA

Surayya Akhtar Jahan
Additional Secretary & Convener
Performance Support Committee
Dhaka WASA

MABS & J Partners Dhaka Chartered Accountants

Place: Dhaka, Bangladesh
Dated: 07 MAY 2026

1. Reporting entity

1.1 Profile of the entity

Dhaka Water Supply and Sewerage Authority (DWASA/Authority) is an autonomous body domiciled in Bangladesh. The address of its registered office is WASA Bhaban, 98 Kazi Nazrul Islam Avenue, Dhaka-1215. DWASA was established in the year 1963 as an independent organisation, under the WASA Ordinance No. XIX of 1963. At present DWASA operates under the WASA Act 1996. The drainage system of Dhaka city was handed over to DWASA from the Department of Public Health & Engineering (the "DPHE") during the year 1989 and the water, drainage and sanitation services of Narayangonj city was also handed over to DWASA in the year 1990 but in the year 2020-2021 the drainage system has been transferred to Dhaka City Corporation.

1.2 Nature of business

DWASA is currently involved in the following activities through its 10 Maintenance, Operation, Distribution and Services (MODS) zones and 11 Revenue zones and other divisions and offices:

(a) to construct, develop and maintain necessary infrastructure for lifting, purifying and preserving water for supplying to public for residential, commercial, community, official and industrial purposes;

(b) to construct, design and operate sewerage facilities and maintain the system in a pollution free way; and

(c) to construct, develop and maintain drainage of flooded water through drainage facilities within Dhaka and Narayangonj cities.

(d) Switching to surface water from underground extraction due to rapid depletion of the ground water level.

2. Basis of preparation of financial statements

2.1 Statement of compliance

The financial statements have been prepared in compliance with the requirements of the DWASA Act 1996, Finance Rules - 2009 and other relevant local laws and regulations, and in accordance with the International Financial Reporting Standards (IFRSs). IFRSs comprise the followings:

· International Financial Reporting Standards (IFRSs) and
· International Accounting Standards (IASs) and their interpretations.

2.2 Measurement of the elements of financial statements

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and profit or loss and other comprehensive income. The measurement basis adopted by the DWASA is historical cost except for property, plant and equipment which are stated at fair value. Under the historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation.

2.3 Accrual basis of accounting

DWASA prepares its financial statements, except for cash flow information, using the accrual basis of accounting. When the accrual basis of accounting is used, an entity recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework.

2.4 Functional and presentation currency and level of precision

These financial statements are presented in Bangladesh Taka (BDT/Tk./Taka), which is the entity's functional currency. All amounts have been rounded to the nearest integer, unless otherwise indicated.

2.5 Reporting period

The financial Statements of DWASA cover one year from 01 July to 30 June and followed consistently. These financial statements cover one year from 01 July 2024 to 30 June 2025.

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2.6 **Comparative information and rearrangement thereof**

Comparative information has been disclosed in respect of the twelve months period from 01 July 2023 to 30 June 2024 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. Previous year's figures have been rearranged wherever considered necessary to ensure comparability with the current period.

2.7 **Statement of cash flows**

The Statement of Cash Flows has been prepared under 'Direct Method' in accordance with the requirements of IAS 7: Statement of Cash Flows.

2.8 **Materiality and aggregation**

DWASA presents separately each material class of similar items and items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.9 **Offsetting**

DWASA does not offset assets and liabilities or income and expenses, unless required or permitted by an IFRS.

2.10 **Use of estimates and judgements**

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRSs) 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 and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are given prospective effect in the financial statements as required by IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors".

Information about assumptions and estimation uncertainties' that have a significant risks of resulting in a material adjustment in the year ended 30 June 2024 is included in the following notes:

Note 4	Depreciation
Note 5	Amortisation
Note 7	Materials and supplies
Note 8	Service Delivery Earnings (SDE)/Rates receivable

2.11 **Subsequent events**

There are no other events identified after the date of statement of financial position which require adjustment or disclosure in the accompanying financial statements.

2.12 **Going concern**

When preparing financial statements, management shall make an assessment of an entity's ability to continue as a going concern. The DWASA prepares its financial statements on a going concern basis as the DWASA has adequate resources to continue its operation for the foreseeable future and management does not intend to liquidate the entity or to cease operation or has no realistic alternative but to do so.

2.13 **Date of authorisation**

The financial statements were authorised for issue by Dwasa committee on 07 May 2026.

3. **Significant accounting policies**

Basis of accounting policies

DWASA selects and applies its accounting policies consistently for similar transactions, other events and conditions, unless an IFRS specifically requires or permits categorizations of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently in all material respects to all period presented in these financial statements.

Changes in accounting policies

DWASA changes its accounting policy only if the change is required by an IFRS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the entity's financial position, financial performance or cash flows. Changes in accounting policies are to be made through retrospective application by adjusting opening balance of each affected components of equity i. e. as if new policy has always been applied.

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Changes in accounting estimates

Estimates arise because of uncertainties inherent within them, judgment is required but this does not undermine reliability. Effect of changes of accounting estimates is included in income and expenditure.

Correction of error in prior period financial statements made in FY 2022-2023 (comparative figure)

DWASA corrects material prior period errors retrospectively by restating the comparative amounts for the prior period(s) presented in which the error occurred; or if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and equity for the earliest prior period presented. During the year 2022-2023, the management of DWASA has identified the following errors and corrected accordingly:

1. DWASA has identified an error with regard to government grants related to asset. As per IAS- 20- "Accounting for government grants and disclosure of government assistant", government grants related to asset, including non monetary grants at fair value, shall be presented in the statement of financial position either by setting up the grants as deferred income or by deducting the grant at arriving at the carrying amount of the asset. However, the management of DWASA did not recognise and accordingly present the grant related to asset (i.e. completed project) as deferred income. During the year 2022-2023 the management identified the error and accordingly decided to adjust the amount through retrospective application by adjusting opening balance of each effected components. The impact of this error is primarily to decrease the value of grants and other funds and increase the value of deferred income- government. Subsequently, deferred income is recognised as income directly under the seperate component of equity reserve fund- grants on a systematic basis over the useful life of the asset.

2. DWASA transferred the balance of deferred tax liability arosed on revaluation surplus on land to retained earnings. During the year the management decided to adjust the amount through retrospective application by adjusting each effected components. The impact of this correction of error is primarily to increase value of revaluation surplus and deferred tax liability and decrease the value of retained earnings.

3. DWASA has identified an error with regard to foreign exchange gain or losses in relation to translation of monetary liabilities and decided to adjust the amount through retrospective application by adjusting opening balance of each effected components of liabilities and equity. The impact of this correction of error is primarily to increase the value of loans and borrowings and decrease the value of retained earnings.

4. An adjustment was made for excess provision provided in the previous years. The impact of this error is primarily to increase the value of retained earnings and decrease the value of provision for taxation.

3.1 Property, plant and equipment

Recognition and measurement

Items of property, plant and equipment are measured at cost or revaluation less accumulated depreciation less impairment loss, if any. The items of property, plant and equipment were revalued in the year 2006 by Dewan Nazrul Islam and Co. a firm of Chartered Accountants. Items of property, plant and equipment comprise its purchase price, import duties and non refundable taxes, after deducting trade discount and rebates and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of being operated in the manner intended by management.

Subsequent costs

The cost of replacing part 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 part will flow to DWASA and its cost can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of the day-to-day servicing of property, plant and equipment are recognised in the statement of comprehensive income when incurred.

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Revaluation

DWASA appointed Hussain Farhad & Co, Chartered Accountants (HFC) on July 15, 2021, with the objective of overseeing the identification, physical verification, digitalization of processes, and valuation concerning Non-current Assets and Inventory as at June 30, 2022. Additionally, the task involved reviewing and reconciling grants and loans as at June 30, 2022, with the overarching goal of establishing a robust and efficient control system.

During the 310th Board Meeting of DWASA held on October 25, 2023, the Board approved the valuation report previously submitted by HFC on April 30, 2023. It was decided to incorporate the valuation result in DWASA's financial statements as of July 01, 2022.

According to the decision of Board of Directors, DWASA has accounted for the valuation of Property, Plant and Equipment (PPE) at July 01, 2022, encompassing tangible assets of constructed, installed, or developed, as initially reported by HFC. HFC has diligently determined the fair value incurred for fixed assets categorized under PPE as of the aforementioned date in accordance with International Valuation Standards (IVSs), International Accounting Standard 16, and International Financial Reporting Standard 13. DWASA has recorded the accounting treatment of revaluation in compliance with IAS 16. If the carrying amount of a specific asset class is increased due to revaluation, the corresponding increase has been recognized as revaluation surplus in equity. However, if the increase reverses a prior revaluation decrease recognized in profit or loss, it has been accounted for as profit. Conversely, if a revaluation deficit occurs, the decrease in the carrying amount of the asset class has been recognized as an expense in profit or loss. Nevertheless, if there is a credit balance in the revaluation surplus pertaining to that class, the decrease has been offset against it through a reduction recognized in the revaluation surplus in equity.

As per the revaluation of PPE of DWASA as on June 30, 2022, DWASA's Management has accounted for BDT 74,764,275,792 to the revaluation reserve of PPE within the equity. Additionally, BDT 3,791,044,480 has been accounted for as a revaluation loss of PPE in the statement of profit or loss in the financial statements, following the recommendation of HFC. Furthermore, concerning the revaluation of Intangible Assets as of June 30, 2022, DWASA's management recognized a revaluation loss of BDT 66,915,649 for these intangible assets in the statement of profit or loss in the financial statements. Consequently, the aggregate revaluation loss totaling BDT 3,857,960,129 has been recorded in the profit or loss account.

Restatements

DWASA has restated its financial statements during the financial year 2022-2023 in compliance with IAS 1, paragraph 40A and presented a third statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements required in paragraph 38A of IAS 1. Furthermore, DWASA provided a retrospective impact on following control heads due to the correction of error in accordance with paragraph 42, IAS 8. The comprehensive explanations regarding the rationale and underlying factors necessitating the restatements have been furnished in the corresponding notes referenced below for clarity and transparency.

Control Head	Note
Property, Plant and Equipment	Note - 4
Capital Work in Progress	Note - 6
Materials and Supplies	Note - 7
Service Delivery Earnings Receivables	Note - 8
Retained Earnings	Note - 15
Grants and Other Funds	Note - 16
Loans and Borrowings	Note - 19

Depreciation

No depreciation is charged on land and capital work-in-progress. Depreciation on other items of property, plant and equipment is calculated on a straight-line basis over the estimated useful lives of the respective assets. Depreciation on additions is charged from the actual date of acquisition.



Capital work-in-progress

Capital work-in-progress consists of all costs related to projects including civil construction, land development, interest, exchange loss/(gain), line in progress, import duties and non refundable taxes and VAT. Property, plant and equipment that is being under construction/ acquisition is also accounted for as capital work-in-progress until construction/ acquisition/ project is completed and measured at cost.

Retirement and disposal

An item of property, plant and equipment is derecognised on disposal or when no further economic benefits are expected from its use, whichever comes earlier. Gains or losses arising from the retirement or disposal of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of the same, and are recognised in statement of comprehensive income.

3.2 **Intangible assets**

Recognition and measurement

Intangible assets that are acquired by the entity with having limited are measured at cost less accumulated amortisation and accumulated impairment losses.

Subsequent expenditure

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the specific asset to which it relates.

Amortisation

Amortisation is calculated on a straight-line basis over the estimated useful lives of intangible assets, starting from the date they are available for use. It is based on the asset's cost less its residual value .For intangible assets acquired on or before the 15th of a month, amortisation begins in that month. For acquisitions after the 15th, amortisation starts in the following month. Full-year amortisation is applied to the opening balance of intangible assets.

3.3 **Foreign currency transactions**

Transactions in foreign currencies are initially recorded by the DWASA at the spot rate of functional currency on the date on which the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are retranslated at the spot rate of functional currency at the reporting date. All differences arising on settlement or translation of monetary items are taken to the statement of profit or loss and other comprehensive income.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates as at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined.

3.4 **Materials and supplies (inventories)**

Materials and supplies inconsist of rod, cement, different size of pipes for delivery line construction, spare parts for engineering division etc. Materials and supplies are valued at lower of cost and net realisable value. Costs of materials and supplies include expenditure incurred in acquiring the materials and supplies and other costs incurred in bringing them to their existing location and condition. Cost of materials and supplies is determined by using the weighted average cost formula. Net realisable value is based on estimated selling price less estimated costs necessary to make the sale.

3.5 **Accounting for government grants**

Government grants related to asset is presented in the statement of financial position by setting up the grants as deferred income to arrive at the carrying amount of the asset. Subsequently deferred income is recognised as income directly under seperate component of equity reserve fund- grants on a systematic basis over the useful life of the asset.

3.6 **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 assets

DWASA initially recognises loans, receivables and deposits on the date that they are originated. All other financial assets (including assets designated at fair value through profit or loss) are recognised initially on the trade date, which is the date that DWASA becomes a party to the contractual provisions of the instrument.

DWASA 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 on the financial asset in a transaction in which substantially all the risks and rewards of ownership of the financial asset are transferred. Any interest in transferred financial assets that is created or retained by the entity is recognised as a separate asset or liability.

Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and cash at bank in different mother account (STD) and collection account (current account) maintained with different government and private commercial bank.

SDE/Rates receivables

SDE/Rates receivables are recognised at cost less provision for doubtful debts. Total provision for bad debts has been made at the rate of 5% on the closing balance of rates receivable. And provision charged in the statement of comprehensive income is the excess requirement of provision for the current year compared to previous

Non-derivative financial liabilities

DWASA initially recognises debt securities issued and subordinated liabilities on the date that they are originated and derecognises a financial liability when its contractual obligations are discharged, cancelled or
Financial assets and liabilities are offset and the net amount presented in the statement of financial position when, and only when, the entity has a legal right to offset the amounts and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

3.7 **Provisions**

A provision is recognised in the statement of financial position when the DWASA has a legal or constructive obligation as a result of past event, when it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of an amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the statement of financial position date.

3.8 **Income tax**

Income tax expense comprises current and deferred tax. Income tax expense is recognised in the statement of profit on loss and other comprehensive income except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current tax

Current tax comprises the expected tax payable on the taxable income for the year, using tax rate enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax

Deferred tax Liabilities are the amount of income taxes payable in future periods in respect taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recongnized for the future tax Consequences of timing differences arising between the carrying values of assets & liabilities and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted at the balance sheet date. The impact on the profit or loss and other comprehensive income recognized as per IAS-12 Income Tax.

3.9 **Revenue and Sur-charge**

Revenue is recognised when the significant risks and rewards of ownership have been transferred to the customer, related economic benefits will flow to the entity is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be measured reliably. Revenue is measured at net off sales related taxes.
Sur-charge is not regular business income. It is recognised as penality on SDE due to delaly payment made by consumer.



3.10 **Interest income and expense**

Finance income comprises of interest income on funds invested in (FDR and STD Accounts). Interest income is recognised on accrual basis.

Finance expense comprises interest expense on loans. All finance expenses are recognised in the statement of profit on loss and other comprehensive income.

3.11 **Events after the reporting period**

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

3.12 **Borrowing cost**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying assets are adjusted with capital work-in-progress using the effective interest method and borrowing cost relating to projects/assets already in commercial operations are charged as expenses in statements of comprehensive income for the year.

3.13 **Employee benefits**

Employees pension fund

DWASA has formed a separate "Employees Pension Fund" on 01 August 1996 (vide SRO no- 106-law/97 03 May 1997- gazetted on 08 July 1997, for providing retirement benefits to its eligible employees, which will be managed by separate Trustee. The Pension Fund has been approved by NBR vide memo no-214, dated 29.06.2021.

Staff provident fund

DWASA maintains separately a general provident fund managed and under controlled by a Trustee Board for all permanent employees in accordance with locally registered provident fund rules.

3.14 **Foreign currency loan**

Foreign currency loans are translated at the applicable rate of the date on which the transactions are recorded. Fluctuations of foreign exchange rate has been accounted for according to subsidiary loan agreements.

3.15 **Contingent liabilities**

Any possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Authority; or

Any present obligation that arises from past events but is not recognised because:

a) it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or

b) the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised but disclosed in the financial statements unless the possibility of an outflow of resources embodying economic benefits can reliably be estimated.

Contingent assets are not recognised in the financial statements as this may result in the recognition of income which may never be realized.



Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
4.	**Property plant and equipment**	Annexure A		
	Cost:(A)			
	Opening balance		180,713,789,786	179,232,195,130
	Revaluation impact on cost		-	-
	Addition during the year		1,900,544,297	1,227,671,656
	Transferred from capital work in progress (Project)		42,568,234,010	253,923,000
	Transferred from capital work in progress (Revenue)		345,962,650	-
			225,528,530,743	**180,713,789,786**
	Accumulated Depreciation:(B)			
	Opening balance		7,200,333,326	3,127,022,216
	Charged during the year		5,998,777,115	4,073,311,110
			13,199,110,441	7,200,333,326
	Written Down Value: (A-B)		**212,329,420,303**	**173,513,456,460**
5	**Intangible Assets**	Annexure A		
	Cost:(A)			
	Opening balance		35,520,031	26,916,369
	Addition during the year		1,837,437	4,463,400
	Transferred from capital work in progress		1,045,398	4,140,262
	Transferred from capital work in progress (Revenue)		932,352	-
			39,335,218	**35,520,031**
	Accumulated Amortisation:(B)			
	Opening balance		9,723,528	3,344,348
	Charged during the year		8,252,986	6,379,180
			17,976,514	**9,723,528**
	Written Down Value: (A-B)		**21,358,704**	**25,796,503**
6.	**Capital work-in-progress**	Schedule A		
	Opening balance		156,303,351,828	128,191,096,287
	Addition during the year:		**14,503,619,316**	**29,050,919,803**
	CWIP		13,088,123,840	27,457,250,443
	Borrowing Cost		1,405,979,622	1,384,502,425
	Foreign Exchange Loss		9,515,854	209,166,935
	Transferred to PPE/Expenses:		**43,131,975,744**	**938,664,262**
	Transferred to property plant and equipment		42,916,174,409	258,063,262
	Transferred to DSIP WIP		-	363,712,000
	Trans. to Grant fo LIC areas Exp.		-	316,889,000
	Transferred to O & M Expenditure		18,194,719	-
	Adjustment during the year		197,606,616	-
			127,674,995,400	**156,303,351,828**

Note. Borrowing Cost and Foreign exchange loss of on going projects are capitalized to CWIP.

7.	**Materials and supplies (inventories)**		
	Opening balance	2,723,574,418	2,675,615,040
	Purchased during the year	2,686,745,814	2,818,122,701
	Materials consumed during the year	(1,934,953,628)	(2,770,366,346)
		3,475,366,604	2,723,371,394
	Finished Goods Bottle water	831,192	203,024
	Material in Transit	111,076,095	-
	Material Return in Store	36,005,231	-
		3,623,279,122	**2,723,574,418**

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Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
8.	**Service delivery earnings (SDE) receivables**			
	Opening balance		7,551,047,687	7,657,484,914
	Billed during the period		23,034,586,729	20,868,253,319
	Collection during the period		(22,509,399,836)	(20,882,877,600)
	Adjustment during the year		-	(91,812,946)
			8,076,234,580	7,551,047,687
	Provision for bad debts on SDE receivable	Note:8.1	(403,811,729)	(377,552,385)
			7,672,422,851	**7,173,495,302**
8.1	**Provision for doubtful debts on rates receivables**			
	Opening balance		377,552,385	382,874,246
	Provision for the period		26,259,344	(5,321,861)
			403,811,729	**377,552,385**
9.	**Advances, deposits and prepayments**			
	Temporary advances		110,970,168	103,074,511
	Advance to employees		2,736,686,842	2,592,862,881
	Advance against supplies and services		237,396,423	157,468,902
	Advance against power		1,248,000	-
	Other advances	Note:9.1	158,358,459	110,057,170
	Project Account		109,295,839	6,093,430
			3,353,955,731	**2,969,556,894**
9.1	**Other advances**			
	Advance for CD VAT a/c		3,361,484	46,101,470
	Advance for security		12,955,700	12,955,700
	Advance for Appeal against interest		25,041,275	-
	Loan to Pension Fund		77,000,000	50,000,000
	Loan to GPF		40,000,000	
	DWASA Contribution To Project(RWSWMDS)		-	1,000,000
			158,358,459	**110,057,170**

This amount is paid for releasing the imported projects materials from the custom house. Generally, this amount received as a projects fund from the government.But, due to delay of fund released, Dhaka wasa paid on behalf of govt. for releasing the imported goods in order to continuing the normal activities of projects. After confirmation from the govt. this amount will be adjusted in future.

10.	**Investments in Fixed Deposit Receipts (FDRs)**	Schedule B		
	Opening balance		8,172,429,414	6,823,661,452
	New FDRs during the year		1,439,383,780	2,345,239,556
	Interest accrued on FDRs		457,442,494	335,543,683
			10,069,255,688	**9,504,444,691**
	FDRs encashed during the year		(1,446,793,004)	(1,332,015,277)
			8,622,462,683	**8,172,429,414**
11.	**Other receivables**			
	Rent receivables	Note: 11.1	70,341,239	63,201,795
	Receivable from royalty of deep tubewell	Note: 11.2	279,769,107	104,490,190
	Receivable from bottle water sale		3,158,063	1,804,127
	Rates Receivable (VAT)		1,128,971,305	-
	Receivable from DSTP Fly Ash		1,992,528	-
	Receivable from Banks	Note: 11.3	695,331,782	20,926,785
	Receivable from Drinkwell		64,577,353	58,235,953
	Receivable From N.Gonj City Corporation		871,255	871,255
			2,245,012,632	**249,530,105**

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Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
11.1	**Rent Receivables**			
	Janata Bank Ltd.		-	632,415
	ATN Bangla Ltd.		69,635,720	59,505,600
	Design Management Ltd.		157,500	2,520,000
	Drink well		179,550	-
	Capacity building services consultants		196,101	435,780
	DOWHA Engineering Co. Ltd.		172,368	108,000
			70,341,239	**63,201,795**
11.2	**Receivable from royalty of deep tubewell**			
	Opening balance		104,490,190	54,752,825
	Addition during the year		596,967,811	531,904,665
	Collection/Adjustment during the year		(421,688,894)	(482,167,300)
			279,769,107	**104,490,190**
11.3	**Receivable from Banks**			
	Receivables from ICB Islamic Bank Limited		20,926,785	20,926,785
	Receivables from Al-Arafah Islamic Bank Limited		23,269,918	-
	Receivables from Commerce Bank Limited		32,973,072	-
	Receivables from Exim Bank Limited		108,487,995	-
	Receivables from Global Islami Bank Limited		55,620,006	-
	Receivables from Prime Bank Limited		75,780,000	-
	Receivables from IFIC Bank Limited		23,205,232	-
	Receivables from Social Islami Bank Limited		12,245,798	-
	Receivables from First Security Islami Bank Limited		363,749,760	-
			716,258,567	**20,926,785**
	Less: Provision against ICB Islami Bank Receivable		20,926,785	-
			695,331,782	**20,926,785**
12.	**Advance income tax**			
	Opening balance		550,663,510	432,684,704
	Addition during the year		600,152,131	253,523,029
	Prior year adjustment for house rent tax adv.		789,852	644,052
	Adjustment due to completion of tax assessment		(176,411,406)	(136,188,275)
			975,194,086	**550,663,510**
13.	**Cash and cash equivalents**			
	Cash in hand	Schedule - C	1,042,950	973,000
	Cash at banks	13.1	7,151,271,358	7,351,652,179
			7,152,314,308	**7,352,625,181**
13.1	**Cash at banks**			
	Cash Deposit in Transit		154,049,998	114,735,084
	Corporate accounts	Schedule - D	900,293,830	1,245,535,662
	Project account	Schedule - E	2,000,843,867	2,718,394,975
	Security deposit account	Schedule - F	369,775,638	188,725,707
	Revenue account - collection	Schedule - G	3,080,524,298	2,509,162,865
	Revenue account - VAT	Schedule - H	482,025,443	441,152,831
	Revenue account- surcharge	Schedule - I	69,127,443	69,886,667
	Revenue account - other bills	Schedule - J	94,630,841	64,058,390
			7,151,271,358	**7,351,652,179**
14.	**Revaluation surplus**			
	Opening balance		93,119,056,012	93,262,118,757
	Add: Deferred tax impact on revaluation		126,536,292	316,232,513
			93,245,592,304	**93,578,351,270**
	Addition/(Adjustment) during the year		(3,833,929)	-
	Less: Depreciation adjustment on revalued PPE		(459,295,258)	(459,295,258)
			92,782,463,116	**93,119,056,012**

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Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
15.	**Retained earnings**			
	Opening balance		(4,903,824,022)	(2,793,462,247)
	Depreciation Adjustment on revalued PPE		459,295,258	459,295,258
	Profit after tax		(1,211,794,974)	(2,745,259,259)
	Adjustment during the year		259,269,235	175,602,226
			(5,397,054,502)	**(4,903,824,022)**
16.	**Grants and other funds**	Schedule K		
	Opening balance		67,295,272,035	56,930,607,310
	Addition during the year		12,495,435,188	23,955,614,990
			79,790,707,223	**80,886,222,300**
	Transferred to long term loan during the year		(6,608,496,540)	(12,786,488,107)
	Transferred to deferred income		(17,290,898,695)	(253,923,000)
	Transferred to Project Account		-	(78,700,000)
	Adjustment of grants for LIC project with NOI		-	(316,889,000)
	(Refund)/adjustment during the year		(2,516,670,761)	(94,860,235)
	Transferred to Equity / retained earning during the year		-	(60,089,923)
			53,374,641,227	**67,295,272,035**
17.	**Deferred income- government grants**			
	Opening balance		16,216,101,537	17,899,831,849
	Add: Transferred from gants and others fund		17,290,898,695	253,923,000
	Less: Transferred to Deferred income for current year depreciation		(3,207,387,661)	(1,937,653,311)
			30,299,612,571	**16,216,101,537**
18.	**Deferred tax asset/liability**			
	A. Deferred tax on PPE (Cost- excluding land)			
	Carrying amount	Annexure-A	95,431,291,297	56,999,854,969
	Tax base	Annexure-D	52,351,266,865	32,667,329,850
	Temporary differences		**43,080,024,432**	**24,332,525,119**
	Tax rate		27.5%	27.5%
	Deferred tax liability, closing balance		11,847,006,719	6,691,444,408
	Opening balance		6,691,444,408	5,326,306,929
	Deferred tax expense/(income)		**5,155,562,311**	**1,365,137,479**
	B. Deferred tax on PPE (Revalution-excluding land)			
	Carrying amount		6,678,462,204	7,137,757,462
	Tax base		-	-
	Temporary differences		6,678,462,204	7,137,757,462
	Tax rate		27.5%	27.5%
	Deferred tax liability, closing balance		1,836,577,106	1,962,883,302
	Opening balance		1,962,883,302	2,279,115,815
	Transfer to/from reserve		**(126,306,256)**	**(316,232,513)**
	C. Deferred tax on land (Revaluation)			
	Carrying amount		93,553,806,341	93,557,640,270
	Tax rate		6%	6%
	Deferred tax liability, closing balance		5,613,228,380	5,613,458,416
	Opening balance		5,613,458,416	5,613,458,416
	Transfer to/from reserve		**(230,036)**	**0**
	Net deferred tax expense/(income)- (A)		**5,155,562,311**	**1,365,137,479**
	Net deferred tax transfer to/from equity- (B+C)		**(126,536,292)**	**(316,232,513)**
	Net deferred tax (asset)/liability		**19,296,812,205**	**14,267,786,126**



Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
19.	**Loans and borrowings**	Schedule L		
	Opening balance		167,314,567,010	149,820,280,547
	Principal Addition During the year		9,038,405,548	14,819,551,752
	Prior year cutt-off Adjustment		-	(123,988,390)
	Foreign Exchange (Gain)/ Loss Payable		3,962,253,024	7,210,207,571
	Interest charged during the year	Note: 30	3,144,886,694	2,588,515,530
			183,460,112,277	**174,314,567,010**
	Payment during the year		(7,200,000,000)	(7,000,000,000)
			176,260,112,277	**167,314,567,010**
	Project wise loans and borrowings:			
	LC-01: Interim Project-4		778,849,379	783,784,210
	LC-02: Interim Project-3		383,955,919	383,955,919
	LC-05 Sewer Rehabilation & Expansion Project (SREP)		604,803,972	604,803,972
	LC-06: BICC Project		-	68,740,666
	LC-07 Water Supply System Exten. & Reha. Proj.(WSSERP)		1,028,755,706	1,028,755,706
	LC-08: Saidabad Water Treatment Plant -1		981,307,931	981,307,931
	LC-09 Post Flood Rehab Project-Water (PFRP)		-	325,260
	LC-10 Post Flood Rehab Project-Sewer (PFRP)		-	325,260
	LC-11 Purchase 42 sub, Marchibal Pump from Swedies Govt.		-	3,968,525
	LC-13 Urgent Sewer Rehab. Expansion (USRE) & DSDP		-	169,382,448
	IWSP		466,831,684	1,850,360,548
	DWSSDP		18,592,202,846	19,566,640,072
	PA-DSIP		-	12,960,969
	FC-02: 2nd Dhaka Water Supply & Sewerage Authority		-	194,725,320
	FC-03: 2nd Dhaka Water Supply & Sewerage Authority		-	98,290,224
	FC-04: Integrated Flood Protection Project		-	19,115,246
	FC-05: Dhaka Urban Infrastructure Improvement Project		-	2,522,179
	FC-06: 4th Dhaka Water Supply & Sewerage Authority		-	105,009,401
	FC-07: Saidabad Water Treatment Plant-2		6,333,561,980	6,853,645,668
	FC-08 Padma(Jashaldia) Water Treatment Plant (Phase-1)		30,308,763,446	29,820,881,750
	FC-09: DSTPP		37,489,077,218	35,372,910,322
	FC-10: Tetuljhora Vakurta Fund		16,488,263	1,037,186,317
	FC-11: DWSNIP		22,903,242,297	18,979,996,572
	FC-12: DESWSP (Loan No. 3051 BAN)		20,391,938,935	20,076,750,610
	FC-13: DESWSP (Loan No. FIN 83852)		10,789,251,133	10,590,736,568
	FC-14: DSIP Loan No. 6566 BD		4,023,568,152	2,410,727,734
	FC-15: DSIP Loan No. L0240A		3,772,206,730	2,431,892,578
	FC-16: SWTPPP-lll CBD 101301S		139,789,128	137,290,618
	FC-17: SWTPPP-lll KFW		347,798,867	211,187,947
	FC-18: DESWSP (Loan No: 4124)		807,587,131	530,862,997
	FC-19: DESWSP (Loan CBD 1032 01 T)		8,775,764,693	6,717,211,878
	FC-20: DESWSP (Loan No. 3051-BAN)		2,765,834,131	1,853,694,828
	FC-21: DESWSP (Loan No CBD 1002-01 P)		4,497,549,134	4,414,616,768
			176,199,128,676	**167,314,567,011**
	Classification of current and non-current:			
	Non-current portion		168,999,128,676	160,314,567,011
	Current portion		7,200,000,000	7,000,000,000
			176,199,128,676	**167,314,567,011**

MABS & J Partners Chartered Accountants Dhaka

Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
20.	**Liabilities for expenses**			
	VAT payables on water bill		1,153,935,258	250,948,911
	VAT payables on other income		184,883,215	70,443,482
	Group insurance		5,852,828	5,640,268
	VAT payable on Water ATM Booth		4,969,667	-
	Accounts payables		2,474,754,673	2,363,526,336
			3,824,395,641	**2,690,558,997**
21.	**Other liabilities**			
	Deduction from employee salary		5,036	5,036
	Deposit Against Work		167,692,328	233,189,005
	General provident fund		8,366,743	8,438,078
	Security deposits	Note: 21.1	417,553,824	456,427,118
	Other deduction payables		1,249,898	445,095
	Provision for Performance Award		239,688,148	242,973,033
	Payable to Pension Fund		716,104	-
	Interest Received From Project A/c.		116,153,740	156,688,192
	Deduction Vat Tax Payable		33,152,300	84,083
			984,578,121	**1,098,249,640**
21.1	**Security deposits**			
	Security deposit (works)		379,865,788	382,696,585
	Security deposit (contractors and bills)		9,022,535	8,838,820
	Security deposit (performance guarantee)		284,970	-
	Security deposit (Smart Water card)		-	-
	Security deposit (Emergency water supply project)		25,722,198	61,452,257
	Security deposit (Expension of drainage network & development of cannal project)		2,464,283	3,439,456
	Security deposit (LACSTP)		194,050	
			417,553,824	**456,427,118**
22.	**Provision for taxation**			
	Opening balance as previously reported		382,405,769	321,129,811
	Income tax charged for the period	Note: 22.1	1,008,033,520	235,891,347
	Payment during the year		(463,227,754)	-
	Adjustment due to completion of tax assessment		(176,411,406)	(174,615,388)
			750,800,129	**382,405,769**
22.1	**Current tax expenses**			
	Current tax expenses- current year	Schedule-M	1,008,033,520	235,891,347
	Current tax expenses- prior year		-	588,012,581
			1,008,033,520	**823,903,928**
23.	**Other business income**			
	Bottle water sale		24,110,306	24,700,459
	Connection Fees		111,422,076	138,584,567
	License and renewal fee		12,673,347	2,176,756
	Meter sale		5,308,013	10,525,234
	Meter testing fee		949,217	495,205
	Royalty of deep tube-well		519,575,162	525,508,357
	Sale of tender documents		1,262,246	966,696
	Sale of water (Truck & Lory)		21,171,261	22,644,783
	Supervision		12,172,640	13,198,373
	Sur-charge		321,120,650	323,970,710
	Water and sewerage charge from employee		42,457	138,268
	Water sale through ATM booth		164,989,550	254,987,785
	Water testing fee		1,598,343	2,631,434
			1,196,395,268	**1,320,528,627**

MABS & J Partners Dhaka

Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
24.	**Salary and wages expenses for**			
	Basic Salary		780,065,946	762,434,384
	Bangla New Year Allowances		12,578,865	12,329,015
	Charge Allowance		4,511,962	2,613,759
	Conveyance Allowance		34,133,255	26,776,190
	Ansar Salary		35,760,271	33,282,884
	Dearness Allowance		1,396	8,376
	Earned leave encashment		62,616,692	46,762,797
	Education Allowance		18,739,897	19,516,764
	Entertainment Allowance		729,141	1,693,823
	Festival Bonus		148,204,606	123,349,669
	Fuel and Lubricant Allowance		44,966,449	45,618,311
	Risk (Gas) Allowance		2,204,340	2,281,530
	House Rent Allowance		407,580,705	403,764,829
	Medical Allowance		49,075,775	50,998,637
	Night Allownce		12,108,390	9,107,840
	Outsourcing Service procument		707,670,183	656,310,321
	Over Time		337,179,062	273,792,891
	Recreation Allowance		10,777,826	15,393,631
	Special Benefit		35,914,572	36,544,781
	Telephone allowance		2,277,734	1,566,705
	Tiffin Allowance		4,559,448	4,821,292
	Wage (No Work No Pay)		44,633,114	46,320,809
	Wasing Allowance		2,381,919	2,514,275
	Water & Sewer Allowance		8,659,236	9,062,166
			2,767,330,784	**2,586,865,679**
25.	**Production overhead for**			
	Power & Electricity		5,625,828,074	6,099,991,006
	Titas gas exp		84,715,569	221,655,267
	Generator fuel		41,957,828	75,302,139
	Chemical and purification		434,689,757	516,515,707
			6,187,191,228	**6,913,464,119**
26.	**Operation & Maintenance Expenses**			
	Water line maintenance		225,145,710	258,889,305
	Sewer line maintenance		90,908,187	103,544,330
	Water pump maintenance		481,220,087	406,227,309
	Residential Building maintenance		76,445,877	49,804,850
	Office building maintenance		104,366,265	234,903,502
	Store maintenance		26,685,883	17,315,768
	Sewer pump maintenance		8,663,060	5,559,210
	Meter maintenance		17,289,088	9,925,174
	Generator maintenance		101,255,091	138,790,267
	Bottle plant		37,430,569	31,759,852
	Land maintenance		2,222,481	3,089,729
	Water and sewer treatment plant O&M		1,033,500,064	1,835,731,212
	Boundary Wall Maintenance		10,560,378	-
	Transport Rent Expenses		2,026,293	-
	Grant for Dev. of DWASA activities in LIC areas Expense		-	316,889,000
	VFD/Inverter maintenance		32,069,703	28,992,046
	Water ATM booth maintenance		2,752,482	115,504,517
	Chlorine & System Maintenance		63,080,869	38,526,364
			2,315,622,087	**3,595,452,435**

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Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
27.	**Administrative expenses for**			
	Telephone		3,873,966	2,995,188
	Conveyance		8,056,567	7,233,224
	Vehicle maintenance		55,788,957	52,563,245
	Advertisement		36,033,296	37,008,986
	Office maintenance		47,250,064	44,888,530
	Office furniture maintenance		1,990,960	22,704,567
	Printing and stationery		36,788,685	39,892,352
	Entertainment		13,711,278	13,057,180
	Training fee		1,245,125	2,094,684
	Fuel and lubricant		262,698,472	169,459,593
	Rent-a-car		25,422,445	28,660,466
	Legal fee		6,268,094	12,898,519
	Research and development		21,252,824	24,329,277
	Liveries		8,541,013	1,477,710
	Electricity for office and residence		1,853,249	11,963,452
	Honorarium		22,895,963	21,954,536
	Computer maintenance		28,770,778	19,156,033
	Medicine		187,015	9,082,303
	Land and municipal tax		3,949,751	3,319,187
	Commission for LIC (Lower Income Community)		6,416,945	5,982,158
	Special drive		1,722,428	954,837
	Audit fee		2,295,000	1,787,875
	Sports, culture and welfare		2,347,884	2,857,828
	Newspaper		228,942	369,213
	Internet connection charge		16,956,858	16,801,519
	Call center commission		6,496,988	6,823,277
	Bank charges		27,653,354	27,480,942
	Water test		910,052	790,418
	Consultant fee		5,402,617	25,254,972
	Office rent		3,000,000	3,000,000
	Seminar,Conference & Contingency		22,696,573	2,803,912
	Project support expense		45,454,823	15,760,413
			728,160,967	**635,406,396**
28.	**Non-operating income**			
	Income transferred Deferred income of govt. Grants		3,207,387,661	1,937,653,311
	Income from Grant for Dev. of DWASA activities in LIC areas Income		-	316,889,000
	House rent recovery		106,165,019	103,189,216
	Interest (on STD a/c and FDR investment)		975,784,279	739,313,995
	Service Charge to employee Loan		78,615,794	78,683,212
	Office building rent		44,308,502	39,307,718
	Penalty		2,721,870	13,402,182
	Sale of scrap materials/ Auction		51,398,042	40,273,415
	DSTP Fly Ash		1,992,528	-
	Bus fare from employee		244,552.00	269,637
	Bad dabts recovery		-	5,321,861
			4,468,618,247	**3,274,303,548**
29.	**Non-operating expense**			
	Foreign exchange loss/(gain) Project	Schedule-L	3,952,737,170	7,001,040,635
	Foreign exchange loss/(gain) Revenue		3,634,361	3,370,697
	Profit/(loss) on revaluation		-	-
			3,956,371,531	**7,004,411,332**
	Realized (gain)/loss		253,220,985	448,305,708
	unrealized (gain)/loss		3,703,150,545	6,556,105,624
			3,956,371,531	**7,004,411,332**

MABS & J Partners Dhaka Chartered Accountants

Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
30.	**Interest expense**			
	FC-07 Saidabad Wa. Treat P-2		21,441,369	101,094,726
	FC-08 Padma Water Trat. Plant		471,137,749	493,854,336
	LC-05 SREP		-	1,770,411
	LC-06 BICC		-	700,236
	LC-08 SWTP(SewerReh.& Exp.		-	9,100,556
	LC-09 PFRP(Water)		-	-
	LC-10 PFRP(Sewer)		-	-
	LC-11 Purchase 42 Submar. Pump		-	-
	LC-13 USRE & DSPP		-	1,454,741
	FC-09 Dasherkandi Sewage Teratment Plant Project (DSTPP)		677,268,809	
	FC-10 Tetuljhora Vakurta Fund		6,094,582	-
	DWSSDP		526,492,911	536,594,505
	IWSP		36,471,136	56,955,616
	PA-DSIP		-	2,487,976
			1,738,906,559	**1,204,013,104**
31.	**Collection from subscribers**			
	Service Delivery Earnings (SDE)		23,034,586,729	20,868,253,329
	Decrease/(Increase) in SDE receivables		(525,186,893)	101,115,367
			22,509,399,836	**20,969,368,696**
32.	**Payment to contractors and employees**			
	Salaries and wages	Note: 24	2,767,330,784	2,586,865,679
	Production overhead	Note: 25	6,187,191,228	6,913,464,119
	Operation and maintenance expenses	Note: 26	2,315,622,087	3,595,452,435
	Administrative expenses	Note: 27	728,160,967	635,406,396
			11,998,305,066	**13,731,188,629**
	Less: Closing liabilities for expenses	Note: 20	3,824,395,641	2,690,558,997
	Closing liabilities for other finance	Note: 21	984,578,121	1,098,249,640
	Closing provision for government commission		5,000,000	5,000,000
	Closing provision for audit fees		2,421,356	1,689,231
			4,816,395,118	3,795,497,868
			7,181,909,949	**9,935,690,761**
	Add: Opening liabilities for expenses	Note: 20	2,690,558,997	2,170,693,986
	Opening liabilities for other finance	Note: 21	1,098,249,640	1,116,798,038
	Opening provision for government commission		5,000,000	5,000,000
	Opening provision for audit fees		1,689,231	1,398,856
			3,795,497,868	3,293,890,880
			10,977,407,817	**13,229,581,641**

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Notes	Particulars	Reference	Amount in Taka	
			30 June 2025	30 June 2024
	Add: Increase of materials and supplies		899,704,704	47,959,379
	Increase of advances, deposits & prepayments		384,398,837	(173,638,782)
	Non-operating expense		3,956,371,531	7,004,411,332
	Increase of Advance income tax		424,530,577	117,978,806
	Provision for taxation		368,394,360	(61,275,959)
			6,033,400,008	6,935,434,776
			17,010,807,825	**20,165,016,417**
33.	**Collection from other income**			
	Other income from the note	Note: 24	1,196,395,268	1,320,528,627
	Non-operating income		4,468,618,247	3,274,303,548
	Decrease/(Increase) in receivables		(1,995,482,527)	(103,089,800)
			3,669,530,989	**4,491,742,375**
34.	**Receipt of grants and other funds**			
	Increase of grants and other funds		(13,920,630,808)	10,364,664,725
	Increase of Deferred income – Govt. Grants		14,083,511,034	(1,683,730,311)
	Adjustment with retained earnings		(551,807,925)	(89,746,619)
			(388,927,696)	**8,591,187,798**



Annexure: A

Accumulated depreciation on Property, plant and equipment (cost & revaluation portion)

As at 30 June 2025

Amount in Taka

Sl.No	Group of PPE	Cost & Revaluation					Rate	Accumulated Depreciation				Written Down Value	
		Balance stated in the audited financial statement as at 30-06-2024	Addition During the Year	Trasferred from CWIP	Transferred from CWIP Revenue	Balance as at 30-06-2025		Balance stated in the audited financial statement as at 30-06-2024	Depreciation Charge during the year	Adjustment During the Year	Balance as at 30-06-2025	Balance stated in the audited financial statement as at 30-06-2024	Net book value of revaluation surplus as at 30 June 2025
		A	B	C	D	E (A+B+C+D)		F	G	I	J (F+G+H-I)	K (A-F)	L (E-J)
1	Land	95,774,358,754	-	1,180,026,505	-	96,954,385,259	-	-		-		95,774,358,754	96,954,385,259
2	Buildings & Civil Works	10,705,439,775	51,572,429	13,507,874,053	53,769,172	24,318,655,429	2%-3.33%	600,427,961	735,888,597	-	1,336,316,558	10,105,011,814	22,982,338,870
3	Boundary Wall	144,003,438	100,012,864	140,947,080	-	384,963,383	2.50%	2,586,769	8,128,260	-	10,715,029	141,416,670	374,248,354
4	Deep Tube-Well Pump Compound	9,621,531,656	1,200,811,981	5,580,231,000	292,193,478	16,694,768,115	15%-20%	3,245,215,025	2,458,641,452	-	5,703,856,477	6,376,316,632	10,990,911,639
5	Plant & Machineries	46,716,667,526	275,666,659	13,872,259,105	-	60,864,593,290	2%-15%	1,831,224,580	1,278,223,074	-	3,109,447,655	44,885,442,945	57,755,145,635
6	Generators	508,177,670	1,729,269	55,271,241	-	565,178,180	7.00%	152,189,912	76,944,921	-	229,134,833	355,987,758	336,043,347
7	Electric Sub Stations	214,462,168	41,671,511	1,679,614,224	-	1,935,747,902	15.00%	77,386,368	289,979,231	-	367,365,598	137,075,800	1,568,382,304
8	Variable Frequency Drive	219,624,787	72,024,627	306,141,804	-	597,791,218	15.00%	44,535,363	76,268,276	-	120,803,638	175,089,424	476,987,580
9	Testing Lab Equipment	27,726,420	550,000	21,642,742	-	49,919,162	20.00%	14,160,924	7,806,585	-	21,967,510	13,565,496	27,951,652
10	Furniture, Fixtures and Equipment	133,438,407	7,155,350	10,041,856	-	150,635,613	10%-20%	34,689,573	22,272,127	-	56,961,700	98,748,834	93,673,913
11	Air Conditioner	40,693,282	12,081,290	13,310,310	-	66,084,882	20.00%	13,688,541	10,221,748	-	23,910,289	27,004,741	42,174,593
12	Computer and Related Accessories	80,387,246	80,240,509	214,427,587	-	375,055,342	20.00%	19,548,046	46,359,407	-	65,907,453	60,839,200	309,147,889
13	Vehicles	584,282,484	12,673,692	22,015,354	-	618,971,530	10.00%	137,481,875	120,691,298	-	258,173,173	446,800,609	360,798,357
14	Water Line	14,402,276,795	38,923,768	56,525,000	-	14,497,725,563	2%-5%	897,360,725	595,109,780	-	1,492,470,506	13,504,916,070	13,005,255,058
15	Water ATM Booth	142,325,349	2,050,486	-	-	144,375,835	7%-20%	18,037,826	11,069,387	-	29,107,213	124,287,523	115,268,622
16	Sewerage Line	751,928,696	-	5,398,876,224	-	6,150,804,920	2.85%	50,471,537	184,028,189	-	234,499,726	701,457,159	5,916,305,194
17	Sewage Lifting Station	4,571,484	-	398,471,381	-	403,042,865	7.00%	582,533	22,919,277	-	23,501,810	3,988,951	379,541,055
18	Service Equipment	2,600,398	2,463,160	56,825,708	-	61,889,266	10.00%	433,110	10,683,325	-	11,116,435	2,167,288	50,772,831
19	Manhole	598,975,892	916,703	1,774,708	-	601,667,303	2.85%	50,846,394	32,777,485	-	83,623,879	548,129,498	518,043,424
20	Elevators	40,317,558	-	51,958,127	-	92,275,685	10.00%	9,466,263	10,764,695	-	20,230,958	30,851,295	72,044,727
Total		**180,713,789,786**	**1,900,544,297**	**42,568,234,010**	**345,962,650**	**225,528,530,744**		**7,200,333,326**	**5,998,777,115**	**-**	**13,199,110,441**	**173,513,456,460**	**212,329,420,303**
1	Intangible Assets	35,520,031	1,837,437	1,045,398	932,352	39,335,218	20.00%	9,723,528	8,252,986		17,976,514	25,796,503	21,358,704
Total		**35,520,031**	**1,837,437**	**1,045,398**	**932,352**	**39,335,218**		**9,723,528**	**8,252,986**	**-**	**17,976,514**	**25,796,503**	**21,358,704**



Annexure: B

Accumulated depreciation on Property, plant and equipment (only revaluation portion)

As at 30 June 2025

Amount in Taka

Sl. No	Group of PPE	Revaluation				Rate	Accumulated Depreciation			Written Down Value	
		Balance stated in the audited financial statement as at 30-06-2024	Addition During the Year	Adjustment During the Year	Balance as at 30-06-2025		Balance stated in the audited financial statement as at 30-06-2024	Charges During the Year	Balance as at 30-06-2025	Balance stated in the audited financial statement as at 30-06-2024	Net book value of revaluation surplus as at 30 June 2025
		A	B		C = (A+B)	D	E	F = (C*D)	G = (E+F)	H= (A-E)	I = (C-G)
1	Land	93,557,640,270	-	3,833,929	93,553,806,341	-	-	-	-	93,557,640,270	93,553,806,341
2	Buildings & Civil Works	3,237,511,048	-		3,237,511,048	2.00%	135,125,422	64,750,221	199,875,643	3,102,385,626	3,037,635,405
3	Boundary Wall	209,996	-		209,996	2.50%	209,996	-	209,996	-	-
4	Deep Tube-Well	1,400,315,853	-		1,400,315,853	15.00%	420,094,756	210,047,378	630,142,134	980,221,097	770,173,719
5	Plant & Machineries	4,166,925,936	-		4,166,925,936	2.00%	1,861,717,694	83,338,519	1,945,056,213	2,305,208,242	2,221,869,723
6	Generators	366,269,152	-		366,269,152	7.00%	51,277,681	25,638,841	76,916,522	314,991,471	289,352,630
7	Electrical Sub Stations	134,695,368	-		134,695,368	15.00%	40,408,610	20,204,305	60,612,916	94,286,758	74,082,452
10	Furniture, Fixtures and Equipment	6,397,496	-		6,397,496	10.00%	6,397,496	-	6,397,496	-	-
11	Air Conditioner	12,458,567	-		12,458,567	20.00%	9,263,667	2,491,713	11,755,380	3,194,900	703,187
12	Computer and Related Accessories	3,013,906	-		3,013,906	20.00%	3,013,906	-	3,013,906	-	-
13	Vehicles	384,364,290	-		384,364,290	10.00%	109,179,238	38,436,429	147,615,667	275,185,052	236,748,623
14	Water Line	79,635,062	-		79,635,062	2.00%	79,635,062	-	79,635,062	-	-
16	Sewerage Line	429,771,280	-		429,771,280	2.85%	385,548,114	12,248,481	397,796,595	44,223,166	31,974,685
17	Sewage Lifting Station	3,153,943	-		3,153,943	7.00%	441,552	220,776	662,328	2,712,391	2,491,615
18	Service Equipment	2,549,190	-		2,549,190	10.00%	2,549,190	-	2,549,190	-	-
20	Elevators	19,185,950	-		19,185,950	10.00%	3,837,190	1,918,595	5,755,785	15,348,760	13,430,165
21	Steel overhead tank	1,181,403	-		1,181,403	0.00%	1,181,403	-	1,181,403	-	-
	Total	**103,805,278,710**	**-**	**3,833,929**	**103,801,444,781**		**3,109,880,978**	**459,295,258**	**3,569,176,236**	**100,695,397,732**	**100,232,268,545**

MABS & J Partners Chartered Accountants Dhaka

Annexure: C

Accumulated depreciation on Property, plant and equipment (Only Cost Portion)

As at 30 June 2025

Amount in Taka

Sl. No	Group of PPE	Cost					Rate	Accumulated Depreciation				Written Down Value	
		Balance stated in the audited financial statement as at 30-06-2024	Addition and transfer from CWIP-Revenue during the year	Trasferred from CWIP	Adjustment During the Year	Balance as at 30-06-2025		Balance stated in the audited financial statement as at 30-06-2024	Charge for the year	Adjustment During the Year	Balance as at 30-06-2025	Balance stated in the audited financial statement as at 30-06-2024	Net book value of revaluation surplus as at 30 June 2025
		A	C	D	E	F (A-B+C-D)		G	I	J	K		L (F-K)
1	Land	460,219,089	-	1,180,026,505	-	1,640,245,594		-	-	-	-	460,219,089	1,640,245,594
2	Buildings & Civil Works	8,506,191,347	105,341,601	13,507,874,053	-	22,119,407,000	2%-3.33%	1,457,407,038	442,388,140	-	1,899,795,178	7,048,784,309	20,219,611,823
3	Boundary Wall	724,061,778	100,012,864	140,947,080	-	965,021,723	2.50%	120,119,307	24,125,543	-	144,244,850	603,942,472	820,776,873
4	Deep Tube-Well	8,140,743,969	1,493,005,459	5,580,231,000	-	15,213,980,428	15%-20%	8,140,743,969	2,281,856,032	-	10,422,600,001	-	4,791,380,427
5	Plant & Machineries	33,134,652,913	275,666,659	13,872,259,105	-	47,282,578,677	2%-15%	2,199,463,750	945,651,574	-	3,145,115,323	30,935,189,163	44,137,463,354
6	Generators	914,060,104	1,729,269	55,271,241	-	971,060,614	7.00%	907,993,779	63,066,835	-	971,060,614	6,066,325	-
7	Electrical Sub Stations	143,779,030	41,671,511	1,679,614,224	-	1,865,064,764	15.00%	96,196,161	279,759,715	-	375,955,876	47,582,869	1,489,108,889
8	Variable Frequency Drive	409,354,135	72,024,627	306,141,804	-	787,520,566	15.00%	149,521,558	118,128,085	-	267,649,643	259,832,577	519,870,923
9	Lab Testing Equipment	90,590,170	550,000	21,642,742	-	112,782,912	20.00%	90,590,170	22,192,742	-	112,782,912	-	-
10	Furniture, Fixtures and Equipment	434,058,412	7,155,350	10,041,856	-	451,255,618	10%-20%	318,985,229	45,125,562	-	364,110,791	115,073,183	87,144,827
11	Air Conditioner	93,107,804	12,081,290	13,310,310	-	118,499,404	20.00%	92,680,847	23,699,881	-	116,380,728	426,957	2,118,676
12	Computer and Related Accessories	292,046,491	80,240,509	214,427,587	-	586,714,587	20.00%	267,614,890	117,342,917	-	384,957,808	24,431,601	201,756,780
13	Vehicles	886,845,212	12,673,692	22,015,354	-	921,534,258	10.00%	816,192,268	92,153,426	-	908,345,694	70,652,944	13,188,565
14	Water Line	20,616,054,568	38,923,768	56,525,000	-	20,711,503,336	2%-5%	4,342,199,899	414,230,067	-	4,756,429,966	16,273,854,669	15,955,073,370
15	Water ATM Booth	185,274,797	2,050,486	-	-	187,325,283	7%-20%	28,659,350	13,112,770	-	41,772,120	156,615,447	145,553,163
16	Sewerage Line	877,731,441	-	5,398,876,224	-	6,276,607,665	2.85%	244,522,724	178,883,318	-	423,406,043	633,208,717	5,853,201,622
17	Sewage Lifting Station	21,946,106	-	398,471,381	-	420,417,487	7.00%	21,946,106	29,429,224	-	51,375,330	-	369,042,157
18	Service Equipment	65,377,593	2,463,160	56,825,708	-	124,666,461	10.00%	43,957,396	12,466,646	-	56,424,042	21,420,197	68,242,419
19	Manhole	1,909,276,739	916,703	1,774,708	-	1,911,968,150	2.85%	1,226,802,144	54,491,092	-	1,281,293,236	682,474,595	630,674,914
20	Elevators	46,509,626	-	51,958,127	-	98,467,753	10.00%	34,679,943	9,846,775	-	44,526,719	11,829,683	53,941,035
21	Steel overhead tank	191,501,683		-	-	191,501,683		191,501,683	-	-	191,501,683	-	-
	Total	**78,143,383,008**	**2,246,506,947**	**42,568,234,010**	**-**	**122,958,123,966**		**20,791,778,211**	**5,167,950,344**	**-**	**25,959,728,555**	**57,351,604,797**	**96,998,395,411**
21	Intangible Assets	191,899,654	2,769,789	1,045,398	-	195,714,841	0.00%	83,430,393	39,142,968	-	122,573,361	108,469,261	73,141,479
	Total	**191,899,654**	**2,769,789**	**1,045,398**	**-**	**195,714,841**		**83,430,393**	**39,142,968**	**-**	**122,573,361**	**108,469,261**	**73,141,479**



Annexure: D

Property, plant and equipment (Tax Base)
As at 30 June 2025

Sl. No	Group of PPE	Cost					Rate	Accumulated Depreciation				Written Down Value	
		Balance stated as at 01-07-2024	Addition During the Year	Tras. from CWIP	Adj. During the Year (Grant)	Balance as at 30-06-2025		Balance stated as at 01-07-2024	Charges During the Year	Adjustment During the Year	Balance as at 30-06-2025	Balance stated as at 01-07-2024	As at 30 June 2025
		A	D	E	F	E = (C+D+E)	F	G	I	J	K= (H+I-J)	L = (A-G)	M= (E-K)
1	Buildings & Civil Works	7,331,024,656	105,341,601	13,507,874,053	307,800,166	20,636,440,143	10%	3,579,708,386	2,063,644,015	-	5,643,352,401	3,751,316,271	14,993,087,743
2	Boundary Wall	629,279,992	100,012,864	140,947,080	123,200,000	747,039,936	10%	313,659,485	74,703,994	-	388,363,479	315,620,507	358,676,457
3	Deep Tube-Well	278,970,335	1,493,005,459	5,580,231,000	5,580,231,000	1,771,975,794	10%	13,948,517	177,197,580		191,146,097	265,021,818	1,580,829,697
4	Plant & Machineries	22,691,582,671	275,666,659	13,872,259,105	9,689,119,024	27,150,389,411	10%	5,561,840,836	2,715,038,942	-	8,276,879,778	17,129,741,835	18,873,509,633
5	Generators	291,655,435	1,729,269	55,271,241	2,030,000	346,625,945	10%	215,758,450	34,662,595	-	250,421,045	75,896,985	96,204,900
6	Electrical Sub Stations	127,736,996	41,671,511	1,679,614,224	215,504,000	1,633,518,730	10%	40,215,062	163,351,874	-	203,566,936	87,521,934	1,429,951,794
7	Variable Frequency Drive	404,455,688	72,024,627	306,141,804	128,671,000	653,951,119	10%	117,338,188	65,395,112	-	182,733,300	287,117,500	471,217,819
8	Lab Testing Equipment	90,590,170	550,000	21,642,742		112,782,912	10%	40,116,807	11,278,292	-	51,395,099	50,473,363	61,387,813
9	Furniture, Fixtures and Equipment	335,776,637	7,155,350	10,041,856	640,000	352,333,843	10%	145,667,443	35,233,385	-	180,900,828	190,109,194	171,433,016
10	Air Conditioner	65,008,744	12,081,290	13,310,310		90,400,344	10%	34,592,229	9,040,035	-	43,632,264	30,416,515	46,768,080
11	Computer and Related Accessories	194,374,396	80,240,509	214,427,587	1,158,000	487,884,492	25%	172,890,338	121,971,124	-	294,861,462	21,484,058	193,023,030
12	Vehicles	332,100,340	12,673,692	22,015,354	5,994,000	360,795,386	10%	73,353,980	36,079,539	-	109,433,519	258,746,360	251,361,867
13	Water Line	15,346,951,412	38,923,768	56,525,000	56,525,000	15,385,875,180	10%	7,082,114,657	1,538,587,519	-	8,620,702,176	8,264,836,755	6,765,173,004
14	Water ATM Booth	179,769,687	2,050,486	-		181,820,173	10%	57,675,753	18,182,018	-	75,857,771	122,093,934	105,962,402
15	Sewerage Line	294,392,778	-	5,398,876,224		5,693,269,002	10%	(1,421,412,732)	569,326,901	-	(852,085,831)	1,715,805,510	6,545,354,833
16	Service Equipment	81,261,969	-	398,471,381		479,733,350	0%	-	-	-	-	81,261,969	479,733,350
17	Manhole	1,909,118,778	2,463,160	56,825,708	-	1,968,407,646	10%	1,909,118,778	196,840,765	-	2,105,959,543	-	(137,551,897)
18	Elevators	31,312,806	916,703	1,774,708	-	34,004,217	10%	15,324,078	3,400,422	-	18,724,500	15,988,728	15,279,717
19	Steel overhead tank	7,753,230	-	51,958,127	-	59,711,357	10%	3,876,615	5,971,136	-	9,847,751	3,876,615	49,863,606
Total		**50,623,116,720**	**2,246,506,947**	**41,388,207,505**	**16,110,872,190**	**78,146,958,983**		**17,955,786,869**	**7,839,905,248**	**-**	**25,795,692,117**	**32,667,329,850**	**52,351,266,865**

MABS & J Partners
Dhaka
Chartered Accountants

Annexure: E

Government grants related to asset (Deferred income - Government grant)

As at 30 June 2025

Group of PPE	Cost			Rate	Accumulated depreciation			WDV
	Opening balance	Addition during the year	Closing balance		Opening balance	Charged during the year	Closing balance	
Land	1,756,499,395	-	1,756,499,395	0%	-	-	-	1,756,499,395
SKWTP	1,681,194,306	-	1,681,194,306	2%	369,862,747	33,623,886	403,486,633	1,277,707,673
SWTP-II	3,885,353,152	-	3,885,353,152	2%	1,165,605,946	77,707,063	1,243,313,009	2,642,040,143
PJWTP	9,010,060,000	-	9,010,060,000	2%	1,621,810,800	180,201,200	1,802,012,000	7,208,048,000
Deep Tube Well (IWSP)	10,827,729,907	-	10,827,729,907	15%	8,639,967,687	1,624,159,486	10,264,127,173	563,602,734
DWSSDP:			-			-	-	-
Vehicle	20,675,433	-	20,675,433	10%	15,978,732	2,067,543	18,046,275	2,629,157
Computer & Accessories	2,582,520	-	2,582,520	20%	1,929,927	516,504	2,446,431	136,089
Office Equipment	632,209	-	632,209	10%	315,715	63,221	378,936	253,273
Water Distribution	612,392,872	-	612,392,872	2%	108,390,303	12,247,857	120,638,160	491,754,712
Building	99,404,529	-	99,404,529	2%	10,483,929	1,988,091	12,472,019	86,932,510
ERWWLP:								
Water Line	253,923,000		253,923,000	2%	-	5,078,460	5,078,460	248,844,540
DSTP:								
DSTP Plant	-	8,890,487,495	8,890,487,495	3%	-	296,226,154	296,226,154	8,594,261,341
DSTP Land		1,180,026,505	1,180,026,505	0%	-	-	-	1,180,026,505
EWSP:			-			-	-	-
Vehicle	-	5,994,000	5,994,000	10%	-	599,400	599,400	5,394,600
Computer & Accessories	-	1,158,000	1,158,000	20%	-	231,600	231,600	926,400
Deep Tube Well	-	5,580,231,000	5,580,231,000	14%	-	797,175,060	797,175,060	4,783,055,940
Water Distribution	-	56,525,000	56,525,000	2%	-	1,130,500	1,130,500	55,394,500
Building	-	307,800,166	307,800,166	3%	-	7,770,107	7,770,107	300,030,059
Plant & Machinery	-	798,631,529	798,631,529	14%	-	114,090,104	114,090,104	684,541,425
Boundary Wall	-	123,200,000	123,200,000	3%	-	3,080,000	3,080,000	120,120,000
Electric Sub-Station	-	215,504,000	215,504,000	14%	-	30,786,470	30,786,470	184,717,530
Furniture, Fixture and Equipment	-	640,000	640,000	20%	-	128,000	128,000	512,000
Generators	-	2,030,000	2,030,000	7%	-	135,401	135,401	1,894,599
Variable Frequency Drive		128,671,000	128,671,000	14%	-	18,381,553	18,381,553	110,289,447
Total- 2025	**28,150,447,324**	**17,290,898,695**	**45,441,346,019**		**11,934,345,785**	**3,207,387,661**	**15,141,733,446**	**30,299,612,572**
Total- 2024	**27,896,524,324**	**253,923,000**	**28,150,447,324**		**9,996,692,474**	**1,937,653,311**	**11,934,345,785**	**16,216,101,539**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply and Sewerage Authority (DWASA)

Capital Work-In-Progress Summary

As at June 30, 2025

Schedule A

Sl No.	Name of Capital Working Progress	Balance stated in the audited financial statement as at 30-06-2024	Addition	Borrowing cost	Foreign exchange loss	Adjustment	Trasfer to PPE	Trasfer to O & M Expenditure	Closing Balance as at June 30, 2025
i) CWIP from Grants and Loans									
1	Dhaka Water Supply Network Improvement Project (DWSNIP)	24,784,948,126	4,517,453,000	393,586,632	-	15,824,902			29,680,162,856
2	Dhaka Sanitation Improvement Project (DSIP)	5,083,017,122	2,768,319,000	108,069,498	9,515,854	43,711,761			7,925,209,713
3	Dhaka Environmentally Sustainable Water Supply Project (DESWSP)	63,752,616,939	5,397,806,000	897,675,807	-	51,635,203			69,996,463,543
4	Saidabad Water Treatment Plant Project Phase-3 (SWTPP-3)	1,658,710,577	262,592,878	6,647,685	-				1,927,951,140
5	Emergency Water Supply Project (EWSP)	7,220,384,695	-	-	-		7,220,384,695		0
6	Land Acquisition for Construction Sewage Treatment Plant Project (LACSTP),Uttara	18,079,985,524	2,288,626	-	-				18,082,274,150
7	Dasherkandi Sewage Treatment Plant project (DSTP)	35,353,923,681	79,701,424	-	-	84,730,393	35,348,894,712		0
	Sub Total	**155,933,586,665**	**13,028,160,928**	**1,405,979,622**	**9,515,854**	**195,902,259**	**42,569,279,407**	-	**127,612,061,403**
ii) CWIP from DWASA Revenues									
8	Intangible Assets (Software)	3,985,437	4,508,012	-	-	-	932,352	82,000	7,479,097
9	CWIP-Building	57,183,518	14,307,990	-	-	-	53,769,172	3,414,346	14,307,990
10	CWIP-Deep-tubewell	308,596,208	41,146,910	-	-	1,704,357	292,193,478	14,698,373	41,146,910
	Sub Total	**369,765,163**	**59,962,912**	**-**	**-**	**1,704,357**	**346,895,002**	**18,194,719**	**62,933,997**
	Grand Total (i+ii)	**156,303,351,828**	**13,088,123,840**	**1,405,979,622**	**9,515,854**	**197,606,616**	**42,916,174,409**	**18,194,719**	**127,674,995,400**

Note: Borrowing Cost and Foreign exchange loss of ongoing projects are capitalized to CWIP.



Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2025

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity /renewal date	Next date of maturity	Opening balance				Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.25 (principal renewed)	Accrued interest as on 30.06.25			Total as on 30.06.25
							Principal	Accrued interest	Adjustment in principal and interest	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18		20	(17+20)=21
	General- Govt. bank																				
1	Agrani Bank, WASA Br.	0507436/6186	29.07.20	80,000,000	29.07.24	29.07.25	93,728,294	6,836,516		100,564,810		642,548	1,485,813	50,000	(893,265)		99,671,545	10.00	337	9,202,551	108,874,096
2	Agrani Bank, WASA Br.	0507754	14.09.23	60,000,000	14.09.24	14.09.25	60,000,000	3,813,699		63,813,699		986,301	960,000	50,000	(23,699)		63,790,000	10.50	290	5,321,659	69,111,659
3	BDBL, Elephant Road Br.	0001276	12.05.16	60,000,000	12.05.25	12.05.26	91,982,408	1,197,031	-	93,179,439		7,536,548	1,746,716	50,000	5,739,832	-	98,919,271	11.00	50	1,490,564	100,409,836
4	BDBL, Kawran Bazar Br.	0670350002648	18.12.23	50,000,000	18.12.24	18.12.25	50,000,000	2,190,411		52,190,411		1,909,589	820,000	100,000	989,589		53,180,000	10.90	195	3,096,824	56,276,824
5	BDBL, Kawran Bazar Br.	0022528/2672	14.02.24	50,000,000	14.02.25	14.02.26	50,000,000	1,670,274		51,670,274		2,779,726	890,000	20,000	1,869,726		53,540,000	11.00	137	2,210,542	55,750,542
6	Bang. Krishi, Kawran Bazar Br.	629568/3844	27.11.19	26,539,451	27.11.24	27.11.25	33,501,121	1,586,026		35,087,147		760,102	234,613	20,000	505,489	-	35,592,636	10.75	216	2,264,277	37,856,913
7	Bang. Krishi, Kawran Bazar Br.	454315/4199	20.11.22	100,000,000	20.11.24	20.11.25	105,580,000	5,160,403		110,740,403		2,233,697	1,109,115	50,000	1,074,582		111,814,985	10.75	223	7,343,794	119,158,779
8	Bang. Krishi, Khamarbari Br.	257659/3023	08.07.18	50,000,000	08.07.24	08.07.25	65,797,881	5,098,344		70,896,225		103,639	1,040,397	50,000	(986,758)		69,909,467	10.10	358	6,925,442	76,834,909
9	Bang. Krishi, Tajmahal Rd.	191255/2886	06.12.15	10,000,000	06.12.24	06.12.25	15,497,708	711,918		16,209,626		544,611	251,306	10,000	283,305	-	16,492,931	10.90	207	1,019,534	17,512,465
10	Bang. Krishi, Mohammodpur Br.	590401/3606	11.12.22	60,000,000	11.12.24	11.12.25	63,308,000	2,837,933	-	66,145,933		2,294,065	1,026,400	50,000	1,217,665		67,363,598	10.90	202	4,063,594	71,427,192
11	Bang. Krishi, Shymoli Br.	435223/3960	15.09.21	50,000,000	15.09.24	15.09.25	55,235,360	3,486,638		58,721,998		936,191	884,566	50,000	1,625		58,723,623	10.50	288	4,865,212	63,588,835
12	Bang. Krishi, Kawran Bazar Br.	629623/3895	29.07.20	50,000,000	29.07.23	29.07.24	58,439,045	4,262,528		62,701,573		358,107	693,095	50,000	(384,988)		62,316,585	10.10	337	5,811,150	68,127,735
13	Bang. Krishi, Kawran Bazar Br.	454304/4188	26.09.22	27,606,977	26.09.24	26.09.25	29,219,592	1,773,989		30,993,581		272,432	306,963	20,000	(54,531)		30,939,050	10.50	277	2,465,376	33,404,426
14	Bang. Krishi, Kawran Bazar Br.	454516/4395	14.02.24	150,000,000	14.02.25	14.02.26	150,000,000	4,926,370		154,926,370		8,198,630	2,625,000	50,000	5,523,630		160,450,000	11.00	137	6,624,607	167,074,607
15	BKB, Khamar Bari Br.	437717/3293	26.12.21	70,000,000	26.12.24	26.12.25	77,384,576	3,270,823		80,655,399		3,117,530	1,277,670	50,000	1,789,860		82,445,259	10.90	187	4,604,059	87,049,318
16	Bang. Krishi Bank, Uttara Br.	438826/964	20.11.22	50,000,000	20.11.24	20.11.25	52,775,000	2,579,468		55,354,468		1,646,532	422,600	50,000	1,173,932		56,528,400	10.75	223	3,712,677	60,241,077
17	Basic Bank Ltd., Main Br.	201814/0218-01-0029733	02.02.21	23,356,324	02.02.25	02.02.26	27,481,135	981,604		28,462,739		1,422,995	480,920	20,000	922,075		29,384,814	11.00	149	1,319,499	30,704,313
18	Basic Bank Ltd., Kawran Bz. Br.	200708/3118-01-0018124	10.02.21	30,000,000	10.02.25	10.02.26	35,311,620	1,193,581		36,505,201		1,896,186	617,953	20,000	1,258,232		37,763,433	11.00	141	1,604,687	39,368,121
19	Basic Bank ltd,Kawran Bz.	119766/17398	06.12.20	20,000,000	06.12.24	06.12.25	23,498,546	1,099,442		24,597,988		839,188	387,726	15,000	436,462		25,034,450	11.00	207	1,561,738	26,596,189
20	Basic Bank ltd, Kawran Bz.	218631/19462	08.12.22	30,000,000	08.12.24	08.12.25	31,689,000	1,468,329		33,157,329		1,146,014	522,869	15,000	608,145		33,765,474	11.00	205	2,086,059	35,851,533
21	Basic Bank Ltd., Kawran Bz. Br.	228524/3118-01-0022210	24.12.24	20,000,000		24.12.25				-	20,000,000				-		20,000,000	11.00	188	1,133,151	21,133,151
22	Janata Bank Ltd, Kawran Bazar Br.	0934539/239187662	21.12.22	50,000,000	21.12.24	21.12.25	52,794,142	2,291,121		55,085,263		2,118,521	871,928	50,000	1,196,592		56,281,855	10.90	192	3,227,032	59,508,887
23	Janata Bank Ltd., KB Br.	0934512/75691	12.09.22	70,000,000	12.09.24	12.09.25	73,677,300	4,699,199		78,376,499		1,198,985	1,179,637	-	19,348		78,395,847	10.50	291	6,562,699	84,958,546
24	Janata Bank Ltd., KB Br.	0547573/7986	05.12.18	250,000,000	05.06.25	05.06.26	341,813,833	2,410,490		344,224,323		31,429,080	6,767,914	50,000	24,611,166		368,835,489	11.10	26	2,916,327	371,751,816
25	Janata Bank Ltd., KB Br.	0547574/9666	05.12.18	250,000,000	05.06.25	05.06.26	341,813,833	2,410,490		344,224,323		31,429,080	6,767,914	50,000	24,611,166		368,835,489	11.10	26	2,916,327	371,751,816
26	Janata Bank Ltd., KB Br.	0100251563271/63823	18.12.23	50,000,000	18.12.24	18.12.25	50,000,000	2,203,767		52,203,767		1,921,233	825,000	15,000	1,081,233		53,285,000	10.90	195	3,102,939	56,387,939
27	Janata Bank Ltd., KB Br.	1066664/68417	13.05.24	30,000,000	13.05.25	13.05.26	30,000,000	390,411		30,390,411		2,459,589	570,000	20,000	1,869,589		32,260,000	11.00	50	486,110	32,746,110
28	Janata Bank Ltd., KB Br.	0547251/2954	29.07.20	70,000,000	29.07.24	29.07.25	81,672,281	5,957,154		87,629,435		494,956	1,290,422	50,000	(845,466)		86,783,969	10.00	337	8,012,657	94,796,626
29	Janata Bank Ltd., KB Br.	0100246380508	24.07.23	150,000,000	24.07.24	24.07.25	150,000,000	11,103,288		161,103,288		746,712	2,370,000	50,000	(1,673,288)		159,430,000	10.00	342	14,938,373	174,368,373
30	Janata Bank Ltd., KB Br.	0531950/1419	22.03.21	21,224,000	22.03.25	22.03.26	24,908,264	620,318		25,528,582		1,621,426	448,349	20,000	1,153,077		26,681,659	11.05	101	815,837	27,497,496
31	Janata Bank Ltd., KB Br.	0934470/6459	06.04.22	50,000,000	06.04.25	06.04.26	55,477,337	1,182,123		56,659,460		3,894,053	1,015,235	50,000	2,828,818		59,488,278	11.00	85	1,523,878	61,012,156
32	Janata Bank Ltd., KB Br.	0100271096890	30.04.25	40,000,000		30.04.26				-	40,000,000				-		40,000,000	11.00	62	747,397	40,747,397
33	Janata Bank Ltd., KB Br.	0934531/9749	17.11.22	40,000,000	17.11.24	17.11.25	42,209,160	2,081,548		44,290,708		1,296,385	675,587	-	620,798		44,911,506	10.75	225	2,976,156	47,887,663
34	Janata Bank Ltd., Dhakeswari Br	0929096/7366	06.04.22	100,000,000	06.04.25	06.04.26	111,038,000	2,366,022		113,404,022		7,798,530	2,032,910	100,000	5,665,620		119,069,642	11.00	85	3,050,140	122,119,782
35	Janata Bank Ltd., Faramgate Br.	0924023/5697	02.08.21	106,220,000	02.08.24	02.08.25	117,273,054	8,533,623		125,806,677		848,221	1,876,369	50,000	(1,078,148)		124,728,529	10.00	332	11,345,170	136,073,699
36	Janata Bank Ltd., Faramgate Br.	0100271957283	18.05.25	43,480,000		18.05.26				-	43,480,000				-		43,480,000	11.00	44	576,557	44,056,557
37	Janata Bank Ltd., Faramgate Br.	0100271045951	30.04.25	40,000,000		30.04.26				-	40,000,000				-		40,000,000	11.00	62	747,397	40,747,397
38	Janata Bank Ltd., Banglamotor Br.	0100271096032	30.04.25	40,000,000		30.04.26				-	40,000,000				-		40,000,000	11.00	62	747,397	40,747,397
39	Janata Bank Ltd., Soargaon Road Br.	0100271876682	17.05.25	32,720,000		17.05.26				-	32,720,000				-		32,720,000	11.00	45	443,737	33,163,737
40	Janata Bank Ltd., ICMH Br.	0100270000121	10.04.25	10,816,389		10.04.26				-	10,816,389				-		10,816,389	11.00	82	267,298	11,083,687
41	Janata Bank Ltd., ICMH Br.	0100271252981	05.05.25	30,000,000		05.05.26				-	30,000,000				-		30,000,000	11.00	57	515,342	30,515,342
42	Rupali Bank ltd,Green Road Br.	421540/48/07	03.04.19	21,056,000	03.04.25	03.04.26	28,056,643	629,391		28,686,034		1,951,820	516,242	20,000	1,415,578		30,101,612	11.00	89	807,383	30,908,995
43	Rupali Bank ltd,Green Road Br.	0346152/51/14	07.04.22	50,000,000	07.04.25	07.04.26	55,796,100	1,181,349		56,977,449		3,951,892	1,026,648	50,000	2,875,244		59,852,693	11.00	84	1,515,175	61,367,868
44	Rupali Bank ltd,Green Road Br.	421550/48/17	16.09.19	214,288,115	16.09.24	16.09.25	271,535,214	17,140,195		288,675,409		4,586,622	4,345,363	50,000	191,259		288,866,668	10.50	288	23,932,406	312,799,074
45	Rupali Bank ltd,Green Road Br.	0601602/0414035053128	24.12.24	50,000,000		24.12.25				-	50,000,000				-		50,000,000	11.00	188	2,832,877	52,832,877
46	Rupali Bank ltd,Gulshan Corp. Br.	0412018/980	07.04.22	50,000,000	07.04.25	07.04.26	55,585,360	1,176,887		56,762,247		3,936,966	1,022,771	50,000	2,864,195		59,626,442	11.00	84	1,509,447	61,135,889
47	Rupali Bank ltd,Moghbazar Br.	080141/51/35	23.06.22	100,000,000	23.06.25	23.06.26	111,651,540	244,716		111,896,256		10,920,438	2,233,031	50,000	8,637,407		120,533,663	11.00	8	290,602	120,824,265
48	Rupali Bank ltd,Moghbazar Br.	0429343/53/20	14.02.24	50,000,000	14.02.25	14.02.26	50,000,000	1,642,123		51,642,123		2,732,877	875,000	20,000	1,837,877		53,480,000	11.00	137	2,208,065	55,688,065
49	Rupali Bank ltd,Hatirpool Br.	406969/51/27	23.06.22	100,000,000	23.06.25	23.06.26	112,306,500	246,151		112,552,651		10,984,499	2,246,130	50,000	8,688,369		121,241,020	11.00	8	292,307	121,533,327
50	Rupali Bank Ltd, Hatirpol Br.	406887/48/01	03.02.19	12,628,431	03.02.25	03.02.26	16,805,767	596,259		17,402,026		874,246	294,101	10,000	570,145		17,972,171	11.00	148	801,608	18,773,779
51	Rupali Bank Ltd, Hatirpol Br.	406928/50/02	10.02.21	60,000,000	10.02.25	10.02.26	70,671,628	2,388,798		73,060,426		3,794,969	1,236,753	50,000	2,508,216		75,568,642	11.00	141	3,211,150	78,779,792
52	Rupali Bank Ltd, Gulshan Br.	391992/50/42	26.12.21	40,000,000	26.12.24	26.12.25	44,551,771	1,883,075		46,434,846		1,793,684	735,352	20,000	1,038,332		47,473,178	10.90	187	2,651,084	50,124,262
53	Rupali Bank Ltd, Shyamoli Br.	0463035005383/53/83	09.10.24	58,705,748		09.10.25				-	58,705,748				-		58,705,748	10.50	264	4,458,420	63,164,168

MABS & J Partners Dhaka

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2025

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity /renewal date	Next date of maturity	Opening balance				Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.25 (principal renewed)	Accrued interest as on 30.06.25			Total as on 30.06.25
							Principal	Accrued interest	Adjustment in principal and interest	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18		20	(17+20)=21
54	Rupali Bank Ltd, TCB Bhaban Br.	403467/35/759	20.11.22	100,000,000	20.11.24	20.11.25	105,580,000	5,160,403		110,740,403		3,289,997	1,690,080	50,000	1,549,917		112,290,320	10.75	223	7,375,013	119,665,333
55	Rupali Bank Ltd, Nawabgang Br.	0422117/51129	20.11.22	50,000,000	20.11.24	20.11.25	52,775,000	2,579,468		55,354,468		1,646,532	845,200	50,000	751,332		56,105,800	10.75	223	3,684,921	59,790,721
	General- Private bank						-			-					-		-			-	-
56	AB Bank, Principal Br.	3731561	15.09.21	25,000,000	15.09.24	15.09.25	27,884,200	1,870,151		29,754,351		500,006	474,031	20,000	5,975		29,760,326	12.00	288	2,817,854	32,578,180
57	AB Bank, Principal Br.	3788581	20.06.23	40,000,000	20.06.25	20.06.26	42,690,000	151,169		42,841,169		4,864,906	1,003,215	20,000	3,841,691		46,682,860	12.50	11	175,860	46,858,720
58	Al-Arafah Islami Bank, Konapara Br.	0501330016257	14.02.24	20,000,000	14.05.25	14.02.26	20,000,000	788,219		20,788,219		1311781	420000	20000	871,781		21,660,000	12	137	975,590	22,635,590
59	Al-Arafah Islami Bank, KB Br.	1181700/1171330005564	21.12 22	14,172,214	21.12.24	21.12.25	15,007,547	746,060		15,753,607		342,052	217,622	10,000	114,430		15,868,036	12.50	191	1,037,943	16,905,980
60	Al-Arafah Islami Bank, Head Office Corp. Br.	'1431330007104	15.11.23	20,000,000	15.11.24	15.11.25	20,000,000	1,093,151		21,093,151		607,407	255,084	20,000	332,323		21,425,474	12.10	228	1,619,414	23,044,888
61	Bank Asia Ltd., Corporate Br.	1085529003196	12.05.25	200,000,000		12.06.26				-	200,000,000				-		200,000,000	11.00	50	3,013,699	203,013,699
62	Brac Bank ltd,Kawran bazar Br.	1520302901957001	13.12.21	139,215,925	13.12.24	13.12.25	154,280,151	7,608,336		161,888,487		6,508,298	2,823,327	-	3,684,971		165,573,458	10.75	200	9,752,957	175,326,415
63	Brac Bank ltd, Donia Br.	3029019570008	04.12.23	20,000,000	04.12.24	04.12.25	20,000,000	1,035,616		21,035,616		794,384	366,000	-	428,384		21,464,000	10.75	210	1,327,534	22,791,534
64	Brac Bank ltd, Donia Br.	3029019570013	09.02.25	10,000,000		09.02.26				-	10,000,000				-		10,000,000	11.00	141	424,932	10,424,932
65	Brac Bank ltd,Kawran bazar Br.	3029019570009	14.12.23	23,675,638	14.12.24	14.12.25	23,675,638	1,161,728		24,837,366		1,004,593	433,264	-	571,329		25,408,695	10.75	199	1,489,193	26,897,888
66	Brac Bank ltd,Kawran bazar Br.	3029019570014	09.02.25	100,000,000		09.02.26				-	100,000,000				-		100,000,000	11.00	141	4,249,315	104,249,315
67	Brac Bank ltd, Banani -11 Br.	3029019570011	18.07.24	50,000,000		18.07.25				-	50,000,000				-		50,000,000	10.50	347	4,991,096	54,991,096
68	Brac Bank ltd, Mirpur Br.	3029019570012	25.07.24	10,000,000		25.07.25				-	10,000,000				-		10,000,000	10.50	340	978,082	10,978,082
69	Community Bank, Dhanmondi Br.	008039/21000268/000231	15.09.21	50,000,000	15.09.24	15.09.25	55,351,200	3,712,322		59,063,522		992,530	940,970	0	51,560		59,115,082	12.00	288	5,597,307	64,712,389
70	City Bank Ltd., Kawran bazar br.	4301002479002	27.11.24	10,000,000		27.11.25				-	10,000,000				-		10,000,000	10.50	232	667,397	10,667,397
71	City Bank Ltd., Kawran bazar br.	4301002479001	18.07.24	20,000,000		18.07.25				-	20,000,000				-		20,000,000	11.00	347	2,091,507	22,091,507
72	Dhaka Bank Ltd,Shahjanpur Br.	374845/217345125	24.12.24	20,000,000		24.12.25				-	20,000,000				-		20,000,000	11.25	188	1,158,904	21,158,904
73	Dhaka Bank Ltd,Shahjanpur Br.	336998/21764328	22.12 22	14,746,677	22.12.24	22.12.25	15,586,985	737,926		16,324,911		664,903	280,566	15,000	369,337		16,694,248	11.25	192	987,934	17,682,181
74	Dhaka Bank Ltd, Khilgaon Br.	334926/000061	19.09.22	104,710,000	18.09.24	18.09.25	109,847,799	7,076,154		116,923,953		2,086,983	1,832,627	50,000	204,356		117,128,309	12.00	285	10,974,762	128,103,071
75	Dhaka Bank Ltd, Gulshan Circle-2 Br.	1026430000028	07.08.23	10,000,000	07.08.24	07.08.25	10,000,000	718,904		10,718,904		81,096	160,000	3,000	(81,904)		10,637,000	11.00	328	1,051,460	11,688,460
76	Exim Bank ltd,Kazi Nazrul Islam	0827629/82181	24.05.23	20,000,000	24.05.24	24.05.25	21,470,000	239,405		21,709,405		2,120,951	236,036	20,000	1,864,915		23,574,320	12.25	37	292,741	23,867,061
77	Exim Bank ltd,Kazi Nazrul Islam	827157/15414	27.12.18	10,705,500	27.12.24	27.12.25	15,119,710	731,960		15,851,670		704,412	143,637	10,000	550,775		16,402,445	12.00	186	1,003,021	17,405,466
78	Exim Bank ltd, Kazi Nazrul Islam	0121002847823	18.12.23	20,000,000	18.12.24	18.12.25	20,000,000	1,015,068		21,015,068		1,054,932	360,000	35,000	659,932		21,675,000	12.00	195	1,389,575	23,064,575
79	Exim Bank ltd, Kazi Nazrul Islam	0121003247807	16.04.24	10,000,000	16.04.25	16.04.26	10,000,000	226,027		10,226,027		873973	220000	5000	648,973		10,875,000	12.25	75	273,737	11,148,737
80	Exim Bank ltd,Kazi Nazrul Islam	0827403/33649	15.09.21	50,000,000	15.09.24	15.09.25	55,916,950	3,750,266		59,667,216		1006924.75	475719.07	50000	481,206		60,148,422	12.00	288	5,695,149	65,843,571
81	Exim Bank ltd,Dhanmondi	1075137/6360100214081	26.12.21	30,000,000	26.12.24	26.12.25	33,359,109	1,623,629		34,982,738		1,545,486	633,823	20,000	891,663		35,874,402	12.00	187	2,205,539	38,079,940
82	Exim Bank ltd,Panthapath	0121001715744/1132222	27.12.22	20,930,000	27.12.24	27.12.25	22,239,520	1,082,425		23,321,945		1,030,329	422,551	20,000	587,779		23,909,724	12.00	187	1,469,957	25,379,680
83	Exim Bank ltd,Panthapath	0121003247869	16.04.24	20,000,000	16.04.25	16.04.26	20,000,000	452,055		20,452,055		1,747,945	440,000	10,000	1,297,945		21,750,000	12.25	75	547,474	22,297,474
84	Exim Bank ltd, Tower branch	1238488/0121001871409	12.02.23	60,000,000	12.02.25	12.02.26	63,790,000	2,411,786		66,201,786		4,285,552	1,339,468	50,000	2,896,084		69,097,870	12.00	138	3,134,961	72,232,831
85	Exim Bank ltd, Tower branch	0121002849291	18.12.23	10,000,000	18.12.24	18.12.25	10,000,000	507,534		10,507,534		442,466	190,000	13,000	239,466		10,747,000	12.00	195	688,986	11,435,986
86	Exim Bank Ltd, Gulshan Br.	0121003568631	18.07.24	10,000,000		18.07.25				-	10,000,000				-		10,000,000	11.75	347	1,117,055	11,117,055
87	First Security Islami, KB Br.	017624600000912	31.07.23	58,983,512	31.07.24	31.07.25	58,983,512	4,872,200		63,855,712		436,316	1,061,703	100,000	(725,387)		63,130,325	11.75	335	6,808,130	69,938,455
88	First Security Islami, KB Br.	1311766/0709	26.07.20	50,000,000	26.07.24	26.07.25	59,271,459	4,954,444		64,225,903	-	379,987	1,066,886	50,000	(736,899)		63,489,005	11.75	339	6,928,564	70,417,568
89	IFIC bank ltd, Pallabi Br.	1459745	13.03.24	20,000,000	13.03.25	13.03.26	20,000,000	656,986		20,656,986		1,543,014	440,000	-	1,103,014		21,760,000	12.25	109	796,028	22,556,028
90	IFIC bank ltd, Malibagh Br.	154333-200/1388046	24.07.24	10,000,000		24.07.25				-	10,000,000				-		10,000,000	12.00	341	1,121,096	11,121,096
91	Jamuna Bank Ltd, Dilkusha Branch	0384792/2301000900125	12.02.23	60,000,000	12.02.25	12.02.26	63,549,999	2,402,712		65,952,711		4,110,558	1,302,655	50,000	2,757,903		68,710,614	12.00	138	3,117,391	71,828,005
92	Jamuna Bank Ltd, Dilkusha Br.	0385676/2301000817238	08.12.22	50,000,000	07.12.24	08.12.25	52,734,160	2,665,603		55,399,763		2,124,724	964,933	50,000	1,109,792		56,509,555	11.50	205	3,649,898	60,159,453
93	Jamuna Bank Ltd, Dilkusha Br.	2301001223969	15.11.23	20,000,000	15.11.24	15.11.25	20,000,000	1,061,918		21,061,918		636,965	338,883	35,000	263,082		21,325,000	11.40	228	1,518,574	22,843,574
94	Jamuna Bank Ltd, Dilkusha Br.	2301001649975	24.06.24	21,330,000	24.06.25	24.06.26	21,330,000	45,407		21,375,407		2,321,157	474,236	20,000	1,826,921		23,202,328	11.20	7	49,837	23,252,165
95	Jamuna Bank Ltd, Dhanmondi Branch	0515635/2301002130233	24.12.24	20,000,000		24.12.25				-	20,000,000				-		20,000,000	11.50	188	1,184,658	21,184,658
96	Mutual Trust Bank ltd,MTB Tower Br.	1306010306392	14.12.22	175,063,854	14.12.24	14.12.25	184,904,778	9,072,999		193,977,777		7,568,431	3,328,286	50,000	4,190,145		198,167,922	11.00	199	11,884,646	210,052,568
97	Mutual Trust Bank ltd, Uttara Model Town Br.	1306010891161	10.09.24	56,270,980		10.09.25				-	56,270,980				-		56,270,980	11.25	293	5,081,732	61,352,712
98	Meghna Bank Ltd,Sonargoan Br.	111828700000039	18.12.23	10,000,000	18.12.24	18.12.25	10,000,000	507,534		10,507,534	-	442,466	95,000	13,000	334,466		10,842,000	12.50	195	724,038	11,566,038
99	Meghna Bank Ltd,Sonargoan Br.	118255000000055	15.09.21	50,000,000	15.09.23	15.09.24	55,817,613	3,853,709		59,671,322		1,030,332	488,404	50,000	491,928		60,163,249	12.00	288	5,696,553	65,859,803
100	Meghna Bank Ltd,Sonargoan Road Br.	111828700000052	18.07.24	10,000,000		18.07.25				-	10,000,000				-		10,000,000	12.00	347	1,140,822	11,140,822
101	Meghna Bank Ltd, Principal Br.	110128700000061	18.12.23	20,000,000	18.12.24	18.12.25	20,000,000	1,015,068		21,015,068		884,932	190,000	35,000	659,932		21,675,000	12.50	195	1,447,474	23,122,474

MABS & J Partners

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2025

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity /renewal date	Next date of maturity	Opening balance				Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.25 (principal renewed)	Accrued interest as on 30.06.25			Total as on 30.06.25
							Principal	Accrued interest	Adjustment in principal and interest	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18		20	(17+20)=21
102	Meghna Bank Ltd, Banani Br.	112028700000005	06.08.23	30,000,000	06.08.24	06.08.25	30,000,000	2,366,096		32,366,096		258,904	262,500	35,000	(38,596)		32,327,500	12.00	329	3,496,684	35,824,184
103	Mercantile Bank Ltd., Kawran Bazar	1410001436692	18.12.23	50,000,000	18.12.24	18.12.25	50,000,000	2,430,822		52,430,822		2,119,178	910,000		1,209,178		53,640,000	12.00	195	3,438,838	57,078,838
104	Mercantile Bank Ltd., Kawran Bazar	0556354/1410001856131	27.11.24	20,000,000		27.11.25				-	20,000,000				-		20,000,000	12.00	232	1,525,479	21,525,479
105	Midland Bank ltd. , Kawran Bazar Br.	00351710000530	24.06.24	22,511,160	24.06.25	24.06.26	22,511,160	49,648		22,560,808		2,539,136	517,756	20,000	2,001,380		24,562,188	11.50	7	54,171	24,616,359
106	Modhumoti Bank,Bangla Motor Br.	024845/0106	20.12.21	13,346,056	20.12.24	20.12.25	14,807,360	743,816		15,551,176		662,883	281,340	10,000	371,543		15,922,720	12.00	193	1,010,329	16,933,049
107	Modhumoti Bank, Motijheel Br.	110125500000825	05.12.23	21,170,000	05.12.24	05.12.25	21,170,000	1,085,760		22,255,760		819540	381060	35000	403,480		22,659,240	12.00	208	1,549,520	24,208,760
108	NRB Bank, Rayerbag Sub Br.	1973390006988	17.04.24	10,000,000	12.04.25	12.04.26	10,000,000	238,082		10,238,082		861918	220000	0	641,918		10,880,000	12.00	79	282,582	11,162,582
109	NRB Commercial Bank,Imamgong Br.	0217086/0154712000 0054	21.12.22	14,100,258	21.12.24	21.12.25	14,916,273	729,569		15,645,842		650,186	275,951	10,000	364,235		16,010,077	12.00	193	1,015,872	17,025,949
110	NRB Commercial Bank,Imamgong Br.	015470000000003	18.12.23	10,000,000	18.12.24	18.12.25	10,000,000	494,178		10,494,178		446,239	188,083	13,000	245,155		10,739,333	12.00	195	688,494	11,427,828
111	NRB Commercial Bank,Imamgong Br.	0340596/'0154712000 0058	27.11.24	20,000,000		27.11.25				-	20,000,000				-		20,000,000	11.50	232	1,461,918	21,461,918
112	NRB Commercial Bank, Mirpur-12 Br.	0340814/0154712000 00139	27.11.24	70,000,000		27.11.25				-	70,000,000				-		70,000,000	11.50	232	5,116,712	75,116,712
113	NRB Commercial Bank, Banasree Br.	20070000000001	15.11.23	10,000,000	15.11.24	15.11.25	10,000,000	562,192		10,562,192		350308	182500	13000	154,808		10,717,000	11.50	228	769,862	11,486,862
114	Standard Bank,Panth. Br.	212549/8702	27.12.17	10,000,000	27.12.24	27.12.25	14,824,951	717,690		15,542,641		690,680	281,674	10,000	399,006		15,941,647	12.25	186	995,152	16,936,799
115	Standard Bank, Pant. Br.	174113/5008160	10.12.15	20,000,000	10.12.24	10.12.25	33,520,218	1,584,634		35,104,852	-	1585187.19	633964.24	20000	931,223	0	36,036,075	12.25	203	2,455,143	38,491,218
116	Standard Bank, Dhanmondi Br.	01455027409	14.09.23	50,000,000	14.09.24	14.09.25	50,000,000	3,376,712		53,376,712		873288	850000	65000	(41,712)		53,335,000	12.00	290	5,085,090	58,420,090
117	Standard Bank Ltd, Kawran Bazar Br.	378199/20055001206	27.11.24	30,000,000		27.11.25				-	30,000,000				-		30,000,000	12.00	232	2,288,219	32,288,219
118	Southeast Bank Ltd., Agargaon Br.	24500008719	20.11.22	10,000,000	20.11.24	20.11.25	10,621,000	551,565		11,172,565		351220	180557	10000	160,663		11,333,228	12.00	223	830,896	12,164,124
119	Southeast bank Ltd.,KB Br.	24500012750	08.08.23	58,302,612	08.08.24	08.08.25	58,302,612	4,178,620		62,481,232		485588.92	466420.89	100000	(80,832)		62,400,400	11.00	327	6,149,431	68,549,831
120	Southeast bank Ltd., Principal Br.	24500330583	17.06.25	23,247,169		17.06.26				-	23,247,169				-		23,247,169	12.00	14	107,001	23,354,170
121	Southeast bank Ltd., Bangshal Br.	24500018734/7563600	17.04.24	40,000,000	17.04.25	17.04.26	40,000,000	851,507		40,851,507		3348493	840000	20000	2,488,493		43,340,000	12.00	74	1,054,409	44,394,409
122	Southeast bank Ltd., Mouchak Br.	24500000513	15.11.23	10,000,000	15.11.24	15.11.25	10,000,000	530,959		10,530,959		319040.96	169999.99	13000	136,041		10,667,000	12.00	228	799,587	11,466,587
123	SIBL,Darus salam road Br.	10625650/5284	07.04.22	50,000,000	07.04.25	07.04.26	56,176,800	1,422,120		57,598,920		4,757,328	1,235,890	-	3,521,438		61,120,358	12.15	84	1,709,026	62,829,384
124	SIBL, Kawran Bazar Br.	0875330002202	31.07.23	58,698,910	31.07.24	31.07.25	58,698,910	4,848,691		63,547,601		434,211	1,056,580	-	(622,369)		62,925,232	12.00	335	6,930,395	69,855,627
125	SIBL, Pragati Sarani Br.	10712374/00244	26.09.22	15,911,146	26.09.24	26.09.25	16,833,992	1,149,785		17,983,777		365274	303012	0	62,262		18,046,039	11.75	277	1,609,188	19,655,227
126	Premier Bank Ltd.,Panthapath Br.	0401174/00266	20.11.22	10,000,000	20.11.24	20.11.25	10,562,000	559,931		11,121,931		348,401	181,666	10000	156,735		11,278,666	12.00	225	834,312	12,112,978
127	Premier Bank Ltd., Gulshan Tejgaon Link Br.	017827900000145	02.01.24	10,582,000	02.01.25	02.01.26	10,582,000	495,759		11,077,759		509,531	150,794	10000	348,738		11,426,496	12.00	180	676,198	12,102,695
128	Premier Bank Ltd., Dhanmondi Br.	0524828/0110279000 21898	24.12.24	20,000,000		24.12.25				-	20,000,000				-		20,000,000	12.00	188	1,236,164	21,236,164
129	Premier Bank Ltd., Dhanmondi Br.	011027900021901	09.02.25	40,000,000		09.02.26				-	40,000,000				-		40,000,000	12.00	141	1,854,247	41,854,247
130	One Bank Ltd.Kawran ba. Br.	124140008404	21.06.23	10,000,000	21.06.25	21.06.26	10,677,000	34,371		10,711,371		1,220,177	250,910	-	969,267		11,680,638	12.00	10	38,402	11,719,040
131	One Bank Ltd.Kawran ba. Br.	0277981/6555	26.07.20	50,000,000	26.07.24	26.07.25	58,491,125	4,631,215		63,122,340		340530.62	994349.12	0	(653,819)		62,468,521	11.75	340	6,837,308	69,305,829
132	One Bank Ltd.Kawran ba. Br.	0278356/6781	06.12.20	20,000,000	06.12.24	06.12.25	23,354,787	1,225,167		24,579,954		935150.82	432063.56	0	503,087		25,083,041	12.00	207	1,707,021	26,790,063
133	One Bank Ltd.Kawran ba. Br.	312847/7616	23.12.21	20,000,000	23.12.24	23.12.25	22,171,700	1,067,583		23,239,283		983,299	410,176	20,000	553,123		23,792,406	12.00	190	1,486,211	25,278,616
134	One Bank Ltd., Bangshal Br.	283971/0796	07.04.22	20,000,000	07.04.25	07.04.26	22,581,680	571,657		23,153,337		1,912,328	496,797	35,000	1,380,531		24,533,868	12.00	84	677,538	25,211,406
135	One Bank Ltd., Dhanmondi	289545/3204	07.04.22	30,000,000	07.04.25	07.04.26	33,420,240	846,036		34,266,276		2827990.4	734805.28	20000	2,073,185		36,339,461	12.00	84	1,003,566	37,343,028
136	One Bank Ltd. Mirpur Br.	011414000346 9	24.05.23	20,000,000	24.05.25	24.05.26	21,440,000	239,071		21,679,071		2,226,529	246,560	-	1,979,969		23,659,040	12.00	37	287,798	23,946,838
137	One Bank Ltd. Moghbazar Br.	0504140003784	27.07.23	58,519,964	27.07.24	27.07.25	58,519,964	4,619,871		63,139,835		354325.94	994839.39	100000	(740,513)		62,399,322	11.75	339	6,809,647	69,208,968
138	One Bank Ltd. Moghbazar Br.	0504140003911	08.05.25	10,000,000		08.05.26				-	10,000,000				-		10,000,000	12.00	54	177,534	10,177,534
139	One Bank Ltd. Elephant Road Br.	027414000802	14.09.23	10,000,000	14.09.24	14.09.25	10,000,000	675,342		10,675,342		174,658	170,000	13,000	(8,342)		10,667,000	12.00	290	1,017,018	11,684,018
140	Pubali bank Ltd.,Kawran Bazar Br.	1026219/163208	28.07.22	56,120,810	28.07.24	28.07.25	58,979,624	4,369,340		63,348,964		431,736	960,216	50,000.00	(578,480)		62,770,484	11.00	338	6,393,991	69,164,475
141	Pubali bank Ltd.,Kawran Bazar Br.	0557104168353	09.10.24	58,932,139		09.10.25				-	58,932,139				-		58,932,139	11.00	264	4,688,738	63,620,877
142	United Commercial Bank ltd., Kawran Bazar Br.	'0441404000001092	09.02.25	20,000,000		09.02.26				-	20,000,000				-		20,000,000	11.50	141	888,493	20,888,493
143	United Commercial Bank ltd., Bangshal Br.	0251404000000502	10.04.23	52,368,334	10.04.25	10.04.26	55,615,171	1,374,380		56,989,551		4,604,251	1,195,726	-	3,408,525		60,398,075	12.00	82	1,628,266	62,026,341
144	United Commercial Bank ltd., Bangshal Br.	0251404000000524	14.02.24	30,000,000	14.02.25	14.02.26	30,000,000	1,210,479		31,210,479		2,014,521	645,000		1,369,521		32,580,000	11.50	137	1,406,296	33,986,296

MABS & J Partners Dhaka

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2025

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity /renewal date	Next date of maturity	Opening balance				Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.25 (principal renewed)	Accrued interest as on 30.06.25			Total as on 30.06.25
							Principal	Accrued interest	Adjustment in principal and interest	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18		20	(17+20)=21
145	United Commercial Bank ltd., Kafrul Br.	2121455000000016	13.03.24	20,000,000	13.03.25	13.03.26	20,000,000	642,055		20,642,055		1,507,945	430,000	-	1,077,945		21,720,000	11.50	109	745,918	22,465,918
146	United Commercial Bank ltd., Foreign Exchange Br.	1110349/000960	27.07.22	56,035,194	27.07.24	27.07.25	58,899,024	4,350,459		63,249,483		361,463	942,384	50,000.00	(630,921)		62,618,562	11.25	337	6,504,181	69,122,743
	General Security									-					-		-				-
147	Janata Bank Ltd. KB Br.	064328/2122	12.07.09	4,522,200	12.07.24	12.07.25	13,705,809	1,050,128		14,755,937	-	33,816	216,789	-	(182,973)	-	14,572,964	10.00	354	1,413,378	15,986,342
148	Janata Bank Ltd. KB Br.	0531850/2490	17.12.12	5,000,000	17.12.24	17.12.25	10,148,937	441,437	-	10,590,374	-	397,088	167,705	-	229,383		10,819,757	10.90	196	633,297	11,453,054
149	Janata Bank Ltd. KB Br.	0547214/6109	27.06.19	30,000,000	27.06.25	27.06.26	39,816,398	43,198		39,859,596		3,898,625	788,365	-	3,110,261		42,969,856	11.10	4	52,270	43,022,127
150	Agrani Bank, WASA Br.	0089029/2810	03.02.08	10,000,000	03.02.25	03.02.26	16,503,023	585,518	-	17,088,541	-	858,497	288,803	10,000	559,694		17,648,235	11.00	148	787,160	18,435,394
	Security Deposit									-					-		-				-
151	Janata Bank Ltd., KB Br.	0532291/2825	07.08.14	10,000,000	07.08.24	07.08.25	16,624,925	1,195,173	-	17,820,098	-	151,021	266,239	-	(115,218)		17,704,880	10.00	328	1,591,014	19,295,894
152	Janata Bank Ltd., KB Br.	0532292/2826	07.08.14	10,000,000	07.08.24	07.08.25	16,624,925	1,195,173	-	17,820,098	-	151,021	266,239	-	(115,218)		17,704,880	10.00	328	1,591,014	19,295,894
153	Janata Bank Ltd., KB Br.	0547136/2967	27.07.15	10,000,000	27.07.24	27.07.25	15,318,156	1,127,248	-	16,445,404		84,072	242,264	-	(158,192)		16,287,212	10.00	340	1,517,165	17,804,377
154	Janata Bank Ltd., KB Br.	0547472/3099	11.07.16	74,169,410	11.07.24	11.07.25	106,511,504	8,183,877	-	114,695,381	-	234,482	1,683,672	-	(1,449,190)		113,246,191	10.00	355	11,014,356	124,260,546
155	Janata Bank Ltd., KB Br.	0547485/3111	17.08.16	10,000,000	17.08.24	17.08.25	14,289,241	995,941		15,285,182	-	148,398	228,868	-	(80,470)		15,204,713	10.00	318	1,324,685	16,529,397
156	Janata Bank Ltd., KB Br.	0547486/3112	17.08.16	20,000,000	17.08.24	17.08.25	28,623,107	1,994,991		30,618,098	-	296,058	458,210	-	(162,152)		30,455,945	10.00	318	2,653,422	33,109,367
157	Janata Bank Ltd., KB Br.	0547560/5036	08.07.18	42,535,426	08.07.24	08.07.25	55,664,953	4,313,195		59,978,148		88,286	880,296	-	(792,010)		59,186,138	10.00	358	5,805,106	64,991,244
158	Janata Bank Ltd., KB Br.	0547561/5257	08.07.18	28,337,550	08.07.24	08.07.25	37,118,490	2,876,124		39,994,614		57,422	586,709	-	(529,287)		39,465,326	10.00	358	3,870,846	43,336,172
	Self Insurance									-					-		-				-
159	Janata Bank Ltd., KB Br.	1066667/81618	28.05.24	65,000,000	28.05.25	28.05.26	65,000,000	558,288		65,558,288		5,616,712	1,235,000	50,000	4,331,712		69,890,000	11.00	33	695,070	70,585,070
160	Rupali Bank Ltd, Mugda Br.	78759/48/36	05.09.19	10,000,000	05.09.24	05.09.25	12,615,904	826,774		13,442,678		183,698	101,047	10,000	72,651		13,515,329	10.50	299	1,162,503	14,677,832
161	Rupali Bank Ltd, Mogh Bazar	75897/47/33	25.04.18	15,930,111	25.04.25	25.04.26	22,587,216	381,445		22,968,661		1,696,579	415,605	20,000	1,260,974		24,229,635	11.00	67	489,239	24,718,874
162	Bang. Krishi Bank,KB Br.	454336/4220	03.01.23	15,690,000	03.01.25	03.01.26	16,635,228	689,564		17,324,792		724,430	282,799	10,000	431,631		17,756,423	11.00	178	952,523	18,708,946
	Encashment									-					-		-				-
	General									-					-		-				-
1	Modhumoti Bank,Bangla Motor Br.	112325500000112/25864	22.08.22	50,000,000	22.08.24		52,735,000	3,843,876		56,578,876		638,599	896,495	50,000	(307,896)	56,270,980	-			-	-
2	Bang. Krishi, Kawran Bazar Br.	454197/4078	15.09.21	50,000,000	15.09.24		55,401,907	3,497,151		58,899,058		924,334	1,067,644	50,000	(193,310)	58,705,748	-			-	-
3	One Bank Ltd. Mirpur Br.	0250459/2943	15.09.21	50,000,000	15.09.24		56,020,100	3,757,184		59,777,284		260,540	940,685	165,000	(845,145)	58,932,139	-			-	-
4	United Commercial Bank ltd.,Kawran Bazar Br.	0441404000000930	17.09.23	20,000,000	17.09.24		20,000,000	1,273,808		21,273,808		346,192	324,000	35,000	(12,808)	21,261,000	-			-	-
5	Community Bank, Dhanmondi Br.	0024562	14.09.23	10,000,000	14.09.24		10,000,000	675,342		10,675,342		174,658	170,000	13,000	(8,342)	10,667,000	-			-	-
6	Brac Bank ltd,Kawran bazar Br.	3029019570007	15.11.23	20,000,000	15.11.24		20,000,000	1,061,918		21,061,918		717,249	355,833	35,015	326,400	21388318.33	-			-	-
7	Brac Bank ltd,Kawran bazar Br.	3029019570006	15.11.23	10,000,000	15.11.24		10,000,000	530,959		10,530,959		358,624	177,917	13,015	167,693	10,698,652	-			-	-
8	Brac Bank ltd,Kawran bazar Br.	3029019570005	15.11.23	20,000,000	15.11.24		20,000,000	1,061,918		21,061,918		717,249	355,833	35,015	326,400	21,388,318	-			-	-
9	Brac Bank ltd, Donia Br.	3029019570004	15.11.23	10,000,000	15.11.24		10,000,000	530,959		10,530,959		358,624	177,917	13,000	167,708	10,698,667	-			-	-
10	Jamuna Bank Ltd, Banasree Branch	2301001224102	15.11.23	10,000,000	15.11.24		10,000,000	530,959		10,530,959		318,818	169,956	13,092	135,770	10,666,729	-			-	-
11	IFIC bank ltd, Pallabi Br.	1027154333201	15.11.23	10,000,000	15.11.24		10,000,000	562,192		10,562,192		337,808	180,000	8,000	149,808	10,712,000	-			-	-
12	One Bank Ltd.Kawran ba. Br.	0124140008492	15.11.23	10,000,000	15.11.24		10,000,000	562,192		10,562,192		337,808	180,000	13,000	144,808	10,707,000	-			-	-
13	Exim Bank ltd. New Eskaton Br.	1091398/6624	20.11.22	10,000,000	20.11.24		10,562,000	558,180		11,120,180		395,586	190,753	10,000	194,833	11,315,013	-			-	-
14	Exim Bank ltd, New Eskaton Br.	0121002744324	15.11.23	10,000,000	15.11.24		10,000,000	540,329		10,540,329		356,738	179,413	13,000	164,325	10,704,654	-			-	-
15	SIBL, Panthapath Br.	10740710/24656	20.11.22	10,000,000	20.11.24		10,600,000	588,082		11,188,082		428,416	203,299	28,000	197,117	11,385,198	1			-	1
16	Eastern bank Ltd, Sonargaon Road br.	1055120000015	04.12.23	50,000,000	02.12.24		50,000,000	2,529,110		52,529,110		1,894,501	884,722	65,000	944,779	53,473,889	-			-	-
17	First Security Islami, Donia Br.	1533630/004416	27.12.20	12,638,614	28.12.24		15,043,955	728,292		15,772,247		700,884	285,835	20,000	395,049	16,167,295	-			-	-
18	SIBL, Kawran Bazar Br.	10622760/533-2461	08.12.21	21,065,000	08.12.24		23,400,687	1,248,571		24,649,258		974,494	444,613	85,000	444,881	25,094,139	-			-	-
19	SIBL, Kawran Bazar Br.	10622766/533-2494	23.12.21	50,000,000	23.12.24		55,544,000	2,746,765		58,290,765		2,529,915	1,055,336	215,000	1,259,579	59,550,344	-			-	-
20	SIBL, Kawran Bazar Br.	10371642/533-1471	20.12.18	10,705,500	20.12.24		15,019,413	754,468		15,773,881		672,376	285,369	104,000	283,007	16,056,888	-			-	-
21	Mutual Trust Bank ltd,MTB Tower Br.	1306010853603	14.05.24	40,000,000	14.05.25		40,000,000	590,685	-	40,590,685		3,809,315	880,000	40,000	2,889,315	43,480,000	-			-	-
22	SIBL, Vatara Branch	10739958/111533000 3075	24.05.23	20,000,000	24.05.25		21,360,000	238,179		21,598,179		2,189,532	485,542	55,000	1,648,990	23,247,169	-			-	-
23	Meghna Bank Ltd, Principal Br.	110128700000071	14.05.24	30,000,000	14.05.25		30,000,000	463,151	-	30,463,151		2,986,849	690,000	40,000	2,256,849	32,720,000	-			-	-
24	Brac Bank ltd, North Gulshan Br.	3029019570010	13.03.24	10,000,000	13.03.25		10,000,000	306,096	-	10,306,096		733,140	207,847	15,000	510,293	10,816,389	-			-	-
25	SIBL, Panthapath Br.	10634643/4443	23.06.22	10,000,000	23.06.25		11,193,600	28,827	-	11,222,427		1,286,421	263,050	-	1,023,371	12,245,798	-			-	-
26	IFIC bank ltd, Federation Br.	1450156/1008154333 200	21.06.23	20,000,000	21.06.25		21,296,000	67,097	-	21,363,097		2,381,943	489,808	50,000	1,842,135	23,205,232	-			-	-
27	Prime Bank ltd., Uttara br.	2125415030181	26.06.24	20,000,000	26.06.25		20,000,000	28,767	-	20,028,767		2,071,233	420,000	30,000	1,621,233	21,650,000	-			-	-
28	Prime Bank ltd., Baridhara Br.	2219413010711	25.06.24	50,000,000	25.06.25		50,000,000	86,301	-	50,086,301		5,163,699	1,050,000	70,000	4,043,699	54,130,000	-			-	-
29	Exim Bank Ltd.,Kazi Nazrul islam	0827497/5023	23.06.22	50,000,000	23.06.25		56,909,421	143,443		57,052,864		6,398,329	1,308,354	50,000	5,039,975	62,092,838	-			-	-

MABS & J Partners

Dhaka Water Supply and Sewerage Authority
Schedule of fixed deposit receipts
As on 30 June 2025

Schedule B

Sl. No.	Name of banks	Instrument/account no.	Initial purchase date	Purchase value	Last maturity /renewal date	Next date of maturity	Opening balance				Purchased during the year	Earned interest				Encashment during the year	Balance as on 30.06.25 (principal renewed)	Accrued interest as on 30.06.25			Total as on 30.06.25
							Principal	Accrued interest	Adjustment in principal and interest	Total		Interest	AIT	Excise duty	Net interest			Interest rate (%)	Days	Interest amount	
1	2	3	4	5	6	7	8	9		(8+9)=10	11	12	13	14	(12-13-14)=15	16	(8+9+11+15-16)=17	18		20	(17+20)=21
30	Exim Bank ltd, Kazi Nazrul Islam	0121003460523	24.06.24	22,513,880	24.06.25		22,513,880	49,654		22,563,534		2,539,442	517,819	20,000	2,001,623	24,565,157	(0)			-	(0)
31	Exim Bank Ltd. Gulshan Mohila Br.	0121003466379	25.06.24	20,000,000	25.06.25		20,000,000	37,808		20,037,808		2,262,192	460,000	10,000	1,792,192	21830000	-			-	-
32	Al-Arafah Islami Bank, Gulshan Br.	0541330010841	23.06.24	21,290,000	23.06.25		21,290,000	52,496		21,342,496		2,447,401	499,979	20,000	1,927,422	23,269,918	-			-	-
33	First Security Islami,KB Br.	0000928	13.05.24	100,000,000	13.05.25		100,000,000	1,541,096		101,541,096		9,708,904	2,250,000	50,000	7,408,904	108950000	-			-	-
34	First Security Islami,KB Br.	2200735/0176246000 00929	13.05.24	100,000,000	13.05.25		100,000,000	1,541,096		101,541,096		9,708,904	2,250,000	50,000	7,408,904	108,950,000	-			-	-
35	Brac bank Ltd., Mohammadpur	3029019570003	11.04.23	52,335,000	11.04.25		55,527,435	1,263,059		56,790,494		4,507,553	1,154,122	150,000	3,203,430	59,993,924	(0)			-	(0)
36	Bank Asia,Tejgaon Link Road Br.	05655003576	17.04.24	20,000,000	17.04.25		20,000,000	395,342		20,395,342		1,554,658	390,000	30,115	1,134,543	21,529,885	-			-	-
37	Bank Asia, Scotia Br.	00755014969	16.04.24	50,000,000	16.04.25		50,000,000	1,001,712		51,001,712		3,873,288	975,000	70,115	2,828,173	53,829,885	-			-	-
38	First Security Islami,KB Br.	017624600000927	18.12.23	10,000,000	18.12.24		10,000,000	481,507		10,481,507		468,493	190,000	13,000	265,493	10,747,000	-	-		-	-
39	First Security Islami,KB Br.	1504016/000750	28.12.20	23,624,900	28.12.24		28,177,056	1,356,745		29,533,801		1,320,075	535,364	20,000	764,711	30,298,512	-	-		-	-
40	Biswaroad Br.	1471474/0268	15.12.20	25,179,972	15.12.24		30,036,002	1,547,883		31,583,885		1,305,537	570,684	20,000	714,853	32,298,738	-			-	-
41	Bang. Commerce Bank, Rokeya Sharani	226619/319	18.12.23	20,000,000	18.12.24		20,000,000	1,015,068		21,015,068		884,932	380,000	15,000	489,932	21,505,000	-			-	-
42	Bang. Commerce Bank, Rokeya Sharani	226547/247	22.12.22	10,000,000	22.12.24		10,672,000	527,752		11,199,752		486,088	202,768	15,000	268,320	11,468,072	-			-	-
43	Global Islami Bank, Nayapaltan br.	023714/27489	26.12.21	10,000,000	26.12.24		11,296,488	549,814		11,846,302		523,353	107,317	15,000	401,036	12,247,337	0			-	0
44	Global Islami Bank, Panthapath Mahila br.	1240000108960	03.12.23	30,000,000	03.12.24		30,000,000	1,611,781		31,611,781		1,163,219	555,000	15,000	593,219	32,205,000	-			-	-
45	First Security Islami, KB Br.	1504095/00771	10.02.21	30,000,000	10.02.25		35,796,939	1,486,554		37,283,493		2,359,467	769,204	20,000	1,570,263	38,853,756	-			-	-
46	First Security Islami,Bashundhara Br.	1614521/001140	12.08.21	26,660,100	12.08.25		29,792,101	2,365,411		32,157,512		2,198,886	684,645	20,000	1,494,241	33,651,754	-			-	-
47	Global Islami Bank, Motijheel br.	1240000077906	06.08.23	10,000,000	06.08.24		10,000,000	788,699		10,788,699		674,636	292,667	3,000	378,969	11,167,668	-		0	-	-
	Total						**7,836,885,733**	**335,543,681**	-	**8,172,429,414**	**1,204,172,425**	**379,139,280**	**138,647,558**	**5,280,367**	**235,211,355**	**1,446,793,004**	**8,165,020,189**			**457,442,494**	8,622,462,683



Dhaka Water Supply & Sewrage Authority
Schedule of Imprest Fund

Schedule - C

A. Revenue Imprest Fund

Sl No	Particular	Balance
01	Accounts Division	15,000
02	Accounts Division-1	5,000
03	Accounts Division-2	5,000
04	Add. Chief Engineer	10,000
05	Admin-1	5,000
06	Admin-2	5,000
07	Bottle Water Plant	30,000
08	CC Division	5,000
09	Chief Disciplinary	10,000
10	Chief Engineer	20,000
11	CM Division	20,000
12	Commercial Manager	5,000
13	Common Service	26,000
14	Computer Centre(GIS)	5,000
15	Computer Centre(MIS)	10,000
16	CRO	10,000
17	CTO	5,000
18	DCAO(Budget)	5,000
19	DCAO(Finance)	5,000
20	Dhaka Water Works	5,000
21	Director (Finance)	10,000
22	DMD (Admin)	10,000
23	DMD (O&M)	5,000
24	DMD (RPD)	10,000
25	DPD Padma Jashaldia	5,000
26	EE-1 Padma Jashaldia	30,000
27	Environment Cell	10,000
28	FM Division-1	20,000
29	FM Division-2	20,000
30	Generator Division	15,000
31	Internal Audit Division	10,000
32	Karanigonj Well Field	20,000
33	Labour & Welfare	5,000
34	Land Division	8,000
35	Law Office	20,000
36	Magistrate Office-1	2,000
37	Magistrate Office-2	2,000
38	Medical Office	5,000
39	Meter Division	10,000
40	Mods Circle-1	5,000
41	Mods Circle-2	10,000
42	Mods Zone-1	15,000
43	Mods Zone-10	15,000
44	Mods Zone-2	15,000
45	Mods Zone-3	15,000
46	Mods Zone-4	20,000
47	Mods Zone-5	10,000
48	Mods Zone-6	20,000
49	Mods Zone-7	15,000
50	Mods Zone-9	10,000
51	MSTPLAP	10,000
52	N.G.Mods	15,000
		598,000

Sl No	Particular	Balance
53	N.G. Rev.	5,000
54	Mods Zone-8	10,000
55	P&D (E&M)	4,000
56	P&D (Sewer)	6,000
57	P&D (Water)	15,000
58	P&D Circle	8,000
59	Planning Cell	5,000
60	Procurement-1	10,000
61	Procurement-2	5,000
62	PSTP	10,000
63	Public Information	5,000
64	QCR Division	8,000
65	Rev. Central Funtion 1	5,000
66	Rev. Central Funtion 2	2,000
67	Rev. Zone-1	10,000
68	Rev. Zone-10	10,000
69	Rev. Zone-2	10,000
70	Rev. Zone-3	10,000
71	Rev. Zone-4	10,000
72	Rev. Zone-5	10,000
73	Rev. Zone-6	10,000
74	Rev. Zone-7	10,000
75	Rev. Zone-8	10,000
76	Rev. Zone-9	10,000
77	RPE&M Circle	10,000
78	Saidabad Circle (SE)	10,000
79	Security & Intelligent	2,000
80	Sewer (R&D) Circle	4,000
81	Sewer (R&D)1	4,000
82	Sewer (R&D)2	4,000
83	SMWC Circle	8,000
84	SOC Division	20,000
85	Store Division	8,000
86	STP (Daserkandi)	35,000
87	SWTP (Maints)	10,000
88	SWTP (OP)	10,000
89	Transport Pool	10,000
90	USP	10,000
91	Water (R&D) Circle	10,000
92	Water (R&D)1	5,000
93	Water (R&D)2	5,000
94	Plant Manager Swtp- O &	20,000
95	SE & PD, Seweage	20,000
96	Deputy Chief Finance	4,950
		407,950
Total: Revenue Imprest Fund		**1,005,950**

B. Project Imprest Fund

97	EDCWSR	10,000
98	EWSP	5,000
99	Land Acquisition	10,000
100	SWTP. Ph-3 (PD)	5,000
101	Uttara Catchment	7,000
Total: Project Imprest Fund		**37,000**
Total: Revenue Imprest Fund & Project Imprest Fund (A+B)		**1,042,950**

MABS & J Partners Dhaka

Dhaka Water Supply & Sewerage Authority
Bank Balance in corporate account
As at 30 June 2025

Schedule D

Sl No.	Bank Name	Branch Name	Account Number	Account Title	Cash Book Balance
					2024-2025
01	Agrani Bank Ltd.	WASA Corp. Branch	0200000798974 (83)	Tender Documents	2,989,111
02	Agrani Bank Ltd.	WASA Corp. Branch	0200015324529	Cont. Bill	(188,070,724)
03	Agrani Bank Ltd.	WASA Corp. Branch	0200015324631	Revenue Mother	279,110,875
04	Agrani Bank Ltd.	WASA Corp. Branch	0200015324690	Miss. Income	(496,927)
05	Agrani Bank Ltd.	WASA Corp. Branch	020015324554	Cont. Vat & Tax	(27,202,285)
06	Agrani Bank Ltd.	WASA Corp. Branch	020015324573	Master Roll & Out	13,318,631
07	Agrani Bank Ltd.	WASA Corp. Branch	200000798752 (17)	House Building Rent	9,120,727
08	Agrani Bank Ltd.	WASA Corp. Branch	200000798802 (445/44)	DSL	60,666,586
09	Bang. Krishi Bank Ltd.	Kawran Bazar Branch	240000495(495/49)	Closed	-
10	Bang. Krishi Bank Ltd.	Kawran Bazar Branch	4102-0320000458(45)	Closed	-
11	Janata Bank Ltd	Kawran Bazar Branch	STD-240000801(80)	Closed	-
12	Janata Bank Ltd	Kawran Bazar Branch	240000083(8)	Revenue Mother	0
13	Janata Bank Ltd	Kawran Bazar Branch	240000894 (89)	Salary	25,964,485
14	Janata Bank Ltd	Kawran Bazar Branch	240001083	Lease Out Zone Payment	8,606,859
15	Janata Bank Ltd	Kawran Bazar Branch	STD-240000863 (86)	Closed	-
16	Janata Bank Ltd.	Kawran Bazar Branch	240000247(24)	Dranage	13,340,204
17	Janata Bank Ltd.	Kawran Bazar Branch	240000665(66)	Tender Documents Sale	4,326,418
18	Janata Bank Ltd.	Kawran Bazar Branch	200012845	Dhaka WASA	374,742
19	Janata Bank Ltd.	Kawran Bazar Branch	CD 200040491	Over Time	69,946,040
20	Janata Bank Ltd.	Kawran Bazar Branch	0100213678340	Revenue Mother	511,064,674
21	Janata Bank Ltd.	Kawran Bazar Branch	0100213680778	Telephone & Other	(1,172,851)
22	Janata Bank Ltd.	Kawran Bazar Branch	0100213681341	Imprest & Others	(5,398,775)
23	Janata Bank Ltd.	Kawran Bazar Branch	0100213681995	Loan & Advance	(29,919,699)
24	Janata Bank Ltd.	Kawran Bazar Branch	0100213682291	Conveyance	(332,251)
25	Janata Bank Ltd.	Kawran Bazar Branch	200020121 (2012)	Drainage	333,738
26	Janata Bank Ltd.	Kawran Bazar Branch	STD 240000271	Self Insurance	3,067,769
27	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000904 (90)	Electricty Bill	126,639,911
28	Janata Bank Ltd.	Kawran Bazar Branch	240001021	Group Insurance	4,732,639
30	One Bank Ltd.	Kawran Bazar Branch	STD-5080444003	Mother	10,726,918
31	ONE Bank Ltd.	Mirpur Branch	Std 5036149002	Bottle Plant	8,316,845
32	Trust Bank Ltd.	Karwan Bazar Branch	0320000042	DORMANT	240,169
Grand Total					**900,293,830**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank Balance in project account
As at 30 June 2025

Schedule E

Sl No.	Bank Name	Branch Name	Account Number	Account Title	Cash Book Balance 2024-2025
01	Agrani Bank	WASA Corp. Branch	200002305048	Vakurta	-
02	Agrani Bank Ltd.	WASA Corp. Branch	STD-0200005465653	IWSP	2,834,973
03	Agrani Bank Ltd.	WASA Corp. Branch	0200002330753	DESWSP	7,370,000
04	Agrani Bank Ltd.	WASA Corp. Branch	0200015283802	EWSP	31,734,358
05	Agrani Bank Ltd.	WASA Corp. Branch	0200012086601	PADSIP	-
06	Agrani Bank Ltd.	WASA Corp. Branch	0200012575712	5 Khals	660,511
07	Agrani Bank Ltd.	WASA Corp. Branch	200014769534	LACSTP- Uttara	5,881,049
08	Agrani Bank Ltd.	WASA Corp. Branch	0200016553988	DSIP	733,668,000
09	Agrani Bank Ltd.	WASA Corp. Branch	0200016695946	DSIP-GOB	99,715,000
10	Agrani Bank Ltd.	WASA Corp. Branch	0200008984227	DWSNIP	626,476,000
11	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000604	SP-3	1,268,810
12	Basic Bank Ltd.	Kawran Bazar Branch	3116-01-0000597	DSTP	9,883,403
13	Basic Bank Ltd.	Kawran Bazar Branch	3116010000672	DNDCDC	3,100,831
14	CDVAT -	Kawran Bazar Branch	Authority A/C -3212	GOB-DESWSP	23,950,000
15	Janata Bank Ltd	Kawran Bazar Branch	1569	AFD-DESWSP	2,000
16	Janata Bank Ltd	Kawran Bazar Branch	372	Screw A/c- DESWSP	-
17	Janata Bank Ltd.	Kawran Bazar Branch	240000964	SCRWLDC	1,841,851
18	Janata Bank Ltd.	Kawran Bazar Branch	0100212930029	ERWDCP	32,377
19	Janata Bank Ltd.	Kawran Bazar Branch	36000248	NTP	-
20	Janata Bank Ltd.	Kawran Bazar Branch	240001009	Unicef LIC	-
21	Janata Bank Ltd.	Kawran Bazar Branch	240000764(76)	Hatirjheel Project	5,639
22	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000924 (92)	Disel Generator	4,503,705
23	Janata Bank Ltd.	Kawran Bazar Branch	391		32,292,000
24	Janata Bank Ltd.	Kawran Bazar Branch	650		218,568,000
25	Janata Bank Ltd.	Kawran Bazar Branch	734	(Screw A/c- DESWSP)	93,247,000
26	Pubali Bank Ltd.	Kawran Bazar Branch	CD- 0557102001731	Agargaon	886,098
27	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000205	DESWSP	-
28	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000231	LIC-GOB	-
29	Sonali Bank Ltd	Kawran Bazar Branch	CDVAT A/c-3212	(GOB-DESWSP)	5,881,000
30	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000228	Imprest -EIB	88,465,000
31	Sonali Bank Ltd.	Kawran Bazar Branch	0117203000219	LIC Project	552,563
32	Sonali Bank Ltd.	Kawran Bazar Branch	CDVAT A/c- 3212	GOB-DESWSP	8,023,700
Grand Total					**2,000,843,867**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply & Sewerage Authority
Bank balance in Security Deposit account
As at 30 June 2025

Schedule F

Sl No.	Bank Name	Branch Name	Account Number	Account Title	Cash Book Balance
					2024-2025
01	One Bank Ltd.	Karwan Bazar	123000000992	Smart WATM -Security	-
02	Janata Bank Ltd.	Kawran Bazar Branch	240000305(30)	Deposite Against Work	157,117,220
03	Janata Bank Ltd.	Kawran Bazar Branch	CD-200021146(2114)	Payment Against Work	416,656
04	Janata Bank Ltd.	Kawran Bazar Branch	240000338(33)	Project Security Deposit	30,962,907
05	Janata Bank Ltd.	Kawran Bazar Branch	STD-240000873 (87)	Revenue Security Deposit	181,278,855
Grand Total					**369,775,638**



Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - Bill Collection
As at 30 June 2025

Schedule G

Sl No.	Bank Name	Branch Name	Account Number	Balance 2024-2025	Balance 2023-2024
01	AB Bank Ltd	Kawran Bazar	4002-764514-430	38,404,662	33,416,247
02	Agrani Bank Ltd.	WASA Corp. Branch	200017891354	1,112,762	20,848,221
03	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000048	37,022,795	56,475,768
04	Bank Asia Ltd	Scotia Branch	736000784	56,217,793	45,445,931
05	Bank Asia Ltd [Ekpay]	Scotia Branch	736000870	49,337,375	161,675,244
06	Basic Bank Ltd	Kawran Bazar	3116-01-0000485	39,101,648	41,858,993
07	BD. Commerce Bank Ltd	Green Road Branch	1432000043	113,967,539	88,543,336
08	BRAC Bank Ltd	Kawran Bazar	1540102901957001	8,082,046	5,815,030
09	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901957002	374,714,233	250,831,371
10	city bank(gateway)	Kawran Bazar	3101776737002	11,615,514	10,799,695
11	The City Bank Ltd.	Kawran Bazar	3101776737001	9,729	35,106
12	Community Bank Ltd.	Dhanmondi Branch	80312948301	1,966,404	5,703,668
13	Dhaka Bank Ltd	Kawran Bazar	2071500000747	36,705,231	20,124,599
14	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002710	317,763,655	195,332,245
15	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309472	11,120,794	10,919,588
16	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000011	2,949,194	1,392,322
17	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006776	161,841,604	72,654,199
18	FSIBL	Kawran Bazar	0176 13100000011	267,864,506	394,639,211
19	Global Islami Bank Ltd.	Bashabo Branch	1130000003960	14,875,371	19,257,518
20	IFIC Bank Ltd.	Kawran Bazar	1017632485041	35,407,536	17,859,069
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012400	105,228,236	63,158,987
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001367	1,880,108	775,467
23	Janata Bank Ltd.	Karwan Bazar	232240001041	22,923,746	6,322,042
24	Meghna Bank Ltd.	Principal Branch	1101 13500000054	2,346,496	1,160,611
25	Merchantile Bank Ltd.	Karwan Bazar	10313100000484	54,571,414	41,636,899
26	Midland Bank ltd	Dilkusha Corporate Br.	0001-1090000321	10,795,083	9,245,721
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000019	13,820,464	9,449,563
28	Mutual Trust Bank Ltd	Karwan Bazar	30320001204	14,834,251	8,706,787
29	National Bank Ltd.	Kawran Bazar	4836001551	94,345,176	43,232,318
30	NCC Bank Ltd.	Kawran Bazar	0027-0325000172	47,755,799	43,617,167
31	NRBC Bank Ltd.	Banani Branch	0121 36000000007	22,546,728	27,909,962
32	NRB Bank Ltd.	Principal Branch	1011030166108	35,611,302	21,129,685
33	One Bank Ltd.	Karwan Bazar	123000000391	68,227,311	46,786,289
34	Premier Bank Ltd.	Karwan Bazar	0107 13100000600	223,862,239	147,440,875
35	Premier Bank Ltd.	Kawran Bazar	0107 13100000744	19,873,627	12,255,612
36	Premier Bank Ltd. (DT)	Kawran Bazar	1070013100000790	15,673,933	29,930,610
37	Premier Bank Ltd. (Jar Water)	Kawran Bazar	107-13100000807	2,531,844	2,376,287
38	Prime Bank Ltd.	Kawran Bazar	11331010025574	5,227,064	5,640,877
39	Pubali Bank Ltd	Kawran Bazar	557102001426	20,131,333	40,776,795
40	SBAC Bank Ltd.	Banani Branch	0026130000185 (129371)	2,144,518	1,850,524
41	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000806	48,434,350	40,496,116
42	SIBL	Kawran Bazar	871360000039	184,684,138	125,216,316
43	Sonali Bank Ltd	Kawran Bazar	117203000279	26,698,488	0
44	Southeast Bank Ltd	Kawran Bazar	0015 13100000427	286,098,766	162,107,696
45	Southeast Bank Ltd.	Kawran Bazar	0015 13100000431	485	485
46	Standard Bank Ltd	Panthapath Branch	1736000269	106,427,937	115,402,614
47	Trust Bank Ltd.	Kawran Bazar	0030-0320000088	12,913,139	11,560,349
48	UCBL	Kawran Bazar	441301000000102	50,853,279	31,018,683
49	Union Bank Ltd	Panthapath Branch	131210001313	2,654	6,330,167
		Grand Total		**3,080,524,298**	**2,509,162,865**

MABS & J Partners Chartered Accountants Dhaka

Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - VAT Collection
As at 30 June 2025

Schedule H

Sl No.	Bank Name	Branch Name	Account Number	Balance 2024-2025	Balance 2023-2024
01	AB Bank Ltd	Kawran Bazar	4002-764514-001	1,416,830	613,988
02	Agrani Bank Ltd.	WASA Corp. Branch	0200017891679	4,641,506	4,408,805
03	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171020000035	5,587,269	8,448,209
04	Bank Asia Ltd	Scotia Branch	00733004301	8,360,401	6,728,160
05	Bank Asia Ltd [Ekpay]	Scotia Branch	00733004912	7,736,419	24,001,398
06	Basic Bank Ltd	Kawran Bazar	3110 - 01 - 0006443	5,825,678	6,261,750
07	BD.Commerce Bank Ltd	Green Road Branch	210007511	50,040,291	43,438,491
08	BRAC Bank Ltd	Kawran Bazar	1540202901965001	1,067	267,083
09	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540202901965002	14,012,685	7,147,540
10	City Bank Ltd.	Kawran Bazar	1101776736001	55,454	41,635
11	City Bank Ltd. (Gateway)	Kawran Bazar Br.	3101776736002	1,690,309	0
12	Community Bank Ltd.	Dhanmondi Branch	0080312956101	476,762	1,336,430
13	Dhaka Bank Ltd.	Kawran Bazar	2071000008445	5,473,838	3,001,390
14	Dutch Bangla Bank Ltd	Kawran Bazar	1071100018220	68,309,236	29,038,488
15	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051060309510	1,668,877	1,640,063
16	Eastern Bank Ltd.	Sonargaon Road Branch	1051060000013	441,496	208,366
17	Exim Bank Ltd	KZ Nazrul Islam Ave Br	0111000741778/ 11411100006804	5,785,646	16,908,891
18	FSIBL	Karwan Bazar	0176 11100000106	48,306,357	27,873,813
19	Global Islami Bank	Bashabo Branch	1111000018983	2,171,335	2,880,179
20	IFIC Bank Ltd.	Karwan Bazar	9900832304050	4,175,219	2,034,290
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220100271300	16,309,738	8,770,749
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0210014589	827,340	110,442
23	Janata Bank Ltd.	Karwan Bazar	0232200040481	17,777,248	2,335,452
24	Meghna Bank Ltd.	Principal Branch	1101 11100000576	349,783	170,354
25	Merchantile Bank Ltd.	Karwan Bazar	10311100016091	7,349,008	6,247,288
26	Midland Bank ltd	Dilkusha Corporate Br.	0001-1050003457	1,615,050	1,394,488
27	Modhumati Bank Ltd	Motijheel Branch	1101 11100000243	2,067,085	1,410,014
28	MTB Ltd.	Karwan Bazar	30210014239	1,704,693	1,180,781
29	National Bank Ltd.	Karwan Bazar	1048000663056	12,300,839	6,453,305
30	NCC Bank Ltd.	Karwan Bazar	0027-0210002226	7,149,037	6,528,679
31	NRB Commercial Bank Ltd.	Banani Branch	0121 33700000001	3,346,297	1,055,150
32	NRB Bank Ltd.	Principal Branch	1012010166148	5,107,261	3,255,398
33	One Bank Ltd.	Karwan Bazar	0121020001026	10,209,151	6,979,770
34	Premier Bank Ltd.	Kawran Bazar	0107 11100100168	35,684,063	19,478,395
35	Prime Bank Ltd.	Kawran Bazar	11331010025577	1,252,870	1,387,860
36	Pubali Bank Ltd	Kawran Bazar	0557901045189	3,002,378	5,950,929
37	SBAC Bank Ltd.	Banani Branch	0026111001228	321,297	277,366
38	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 11100011550	483	503
39	SIBL	Kawran Bazar	0871330000699	12,071,263	47,568,188
40	Sonali Bank Ltd	Kawran Bazar Br.	117202001103	3,964,793	0
41	Southeast Bank Ltd	Kawran Bazar	0015 11100006805	33,256,349	21,985,166
42	Standard Bank Ltd	Panthapatha Branch	01733100364	29,465,984	17,264,352
43	Trust Bank Ltd.	Kawran Bazar	0030-0210001366	2,002,525	1,728,991
44	UCBL	Kawran Bazar	0441101000000347	7,869,150	4,601,731
45	Union Bank Ltd	Panthapatha Branch	0131010022022	0	346,840
Total				**451,180,360**	**352,761,159**
46	Janata Bank Ltd.	Kawran Bazar	240000975	30,845,083	88,391,672
	Grand Total			**482,025,443**	**441,152,831**

MABS & J Partners Chartered Accountants Dhaka

Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - Surcharge
As at 30 June 2025

Schedule I

Sl No.	Bank Name	Branch Name	Account Number	Balance 2024-2025	Balance 2023-2024
01	AB Bank Ltd	Kawran Bazar	4002-764514003	77,292	78,327
02	AB Bank Ltd	Kawran Bazar	4002-764514-431	322,602	19,185,687
03	Agrani Bank Ltd.	WASA Corp. Branch	0200017891396	44,962	318,697
04	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000059	275,229	507,128
05	Bank Asia Ltd	Scotia Branch	736000786	583,687	381,472
06	Bank Asia Ltd [Ekpay]	Scotia Branch	736000871	1,470,885	7,537,910
07	Basic Bank Ltd	Kawran Bazar	3116-01-0000491	473,370	279,615
08	BD.Commerce Bank Ltd	Green Road Branch	1432000044	3,979,436	3,717,086
09	BRAC Bank Ltd	Kawran Bazar	1540102901963001	304,171	92,796
10	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901963002	8,926,327	5,130,783
11	City Bank Ltd.	Kawran Bazar	3101776732001	63,167	59,694
12	City Bank Ltd. (Gateway)	Kawran Bazar	3101776732002	77,685	73,720
13	Community Bank Ltd.	Dhanmondi Branch	80312949301	13,217	50,726
14	Dhaka Bank Ltd	Kawran Bazar	2071500000759	312,464	84,878
15	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002725	12,830,459	5,110,749
16	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309483	351,070	257,567
17	Exim Bank Ltd	Kazi Nazrul Islam Ave. Br	11413100006784	539,178	727,009
18	FSIBL	Karwan Bazar	0176 13100000012	5,444,460	2,527,076
19	Global Islami Bank	Bashabo Branch	1130000003961	180,650	203,898
20	IFIC Bank Ltd.	Karwan Bazar	1017632486041	440,044	169,474
21	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012509	1,061,483	655,149
22	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001376	4,992	10,445
23	Janata Bank Ltd.	Karwan Bazar	232240001052	2,246,346	13,806,979
24	Meghna Bank Ltd.	Principal Branch	1101 13500000055	24,289	5,133
25	Merchantile Bank Ltd.	Karwan Bazar	10313100000490	477,350	401,204
26	Midland Bank ltd	Dilkusha Corporate Br.	0001-1090000330	96,287	75,355
27	Modhumati Bank Ltd	Motijheel Branch	1101 13500000020	131,138	63,050
28	National Bank Ltd.	Karwan Bazar	4836001568	765,704	301,522
29	NCC Bank Ltd.	Karwan Bazar	0027-0325000387	438,804	371,186
30	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000006	256,719	52,535
31	NRB Bank Ltd.	Principal Branch	1011030166128	488,538	386,754
32	One Bank Ltd.	Karwan Bazar	0123000000389	549,513	243,936
33	Premier Bank Ltd.	Kawran Bazar	0107 13100005626	8,028,350	1,958,944
34	Prime Bank Ltd.	Kawran Bazar	11331010025575	40,118	55,439
35	Pubali Bank Ltd	Kawran Bazar	557102001445	117,518	312,651
36	SBAC Bank Ltd.	Banani Branch	01130000129377 (0026130000194)	67,172	9,380
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000807	567,944	569,869
38	SIBL	Kawran Bazar	871360000041	8,794,494	1,229,398
39	Southeast Bank Ltd	Kawran Bazar	0015 11100007294	1,318,788	677,302
40	Sonali Bank ltd.,KB Br	Kawran Bazar Br.	117203000280	111,321	
41	Standard Bank Ltd	Panthapatha Branch	1736000270	6,743,799	2,164,620
42	Trust Bank Ltd.	Kawran Bazar	0030-0320000266	86,419	41,522
43	UCBL	Kawran Bazar	441301000000113	2	2
		Grand Total		**69,127,443**	**69,886,667**

S & J Partners Dhaka

Dhaka Water Supply & Sewerage Authority
Bank Balance in Revenue account - Other Income
As at 30 June 2025

Schedule J

Sl No.	Bank Name	Branch Name	Account Number	Balance 2024-2025	Balance 2023-2024
01	AB Bank Ltd	Kawran Bazar	4002-764514-432	60,613	2,913,120
02	Agrani Bank Ltd.	WASA Corp. Branch	0200017891509	774,028	9,677,256
03	Al-Arafah Islami Bank Ltd	Kawran Bazar	1171220000061	94,764	166,382
04	Bank Asia Ltd	Scotia Branch	736000785	176,892	67,738
05	Bank Asia Ltd [Ekpay]	Scotia Branch	736000872	4,445,270	4,136,879
06	Basic Bank Ltd	Kawran Bazar	3116 - 01 - 0000508	86,789	69,974
07	BD.Commerce Bank Ltd	Green Road Branch	320000453	15,782,803	13,660,550
08	BRAC Bank Ltd [Bkash]	Kawran Bazar	1540102901965002	1,599,954	626,535
09	City Bank Ltd. (Gateway)	Kawran Bazar	3101776735002	339,387	324,091
10	Community Bank Ltd.	Dhanmondi Branch	80312950301	1,236,521	3,284,517
11	Dutch Bangla Bank Ltd	Kawran Bazar	1071200002730	8,135,321	2,764,108
12	Eastern Bank Ltd. (Nagad)	Sonargaon Road Branch	1051220309494	45,897	59,140
13	Eastern Bank Ltd.	Sonargaon Road Branch	1051220000033	46,449	18,913
14	Exim Bank Ltd	KZ Nazrul Islam Ave Br	11413100006792	207,111	312,452
15	FSIBL (Job Application)	Karwan Bazar	017612900000009	21,899,401	14,710,069
16	FSIBL	Karwan Bazar	0176 13100000013	4,649,696	2,245,712
17	Global Islami Bank	Bashabo Branch	1130000003962	18,454	48,325
18	IFIC Bank Ltd.	Karwan Bazar	1017632489041	43	43
19	Islami Bank Bangladesh Ltd.	Kawran Bazar	20502220900012300	75,755	40,642
20	Jamuna Bank Ltd.	Sonargaon Road Branch	0002-0320001385	585	614
21	Janata Bank Ltd.	Karwan Bazar	232240001062	18,088	353,154
22	Meghna Bank Ltd.	Principal Branch	1101 13500000056	0	0
23	Merchantile Bank Ltd.	Karwan Bazar	10313100000501	146,247	59,442
24	Midland Bank ltd	Dilkusha Corporate Br.	1090000349	20,136	0
25	Modhumati Bank Ltd	Motijheel Branch	1101 13500000021	68	6,724
26	National Bank Ltd.	Karwan Bazar	4836001576	0	0
27	NCC Bank Ltd.	Karwan Bazar	0027-0325000378	34,408	33,844
28	NRB Commercial Bank Ltd.	Banani Branch	0121 36000000005	5,306	4,425
29	NRB Bank Ltd.	Principal Branch	1011030166130	616,199	1,399,343
30	One Bank Ltd.	Karwan Bazar	123000000389	1,294,237	528,031
31	One Bank Ltd.(Smart WATM Acc.)	Karwan Bazar	123000001000	18,820,164	59,838
32	One Bank (Smart Water Card	Kawran Bazar Br.	123000000992	549	0
33	Premier Bank Ltd.	Kawran Bazar	0107 13100005627	7,480,461	2,073,675
34	Prime Bank Ltd.	Kawran Bazar	11331010025576	3,189,874	3,644,932
35	Pubali Bank Ltd	Kawran Bazar	557102001430	41,088	172,147
36	SBAC Bank Ltd.	Banani Branch	1130000129383	3,515	9,044
37	Shahjalal Islami Bank Ltd.	Kawran Bazar	4007 13100000808	16,294	17,548
38	SIBL	Kawran Bazar	871360000052	2,370,173	140,387
39	Sonali Bank ltd.,	Kawran Bazar Br.	117203000281	102,350	0
40	Southeast Bank Ltd	Kawran Bazar	0015 11100007295	537,567	37,868
41	Standard Bank Ltd	Panthapatha Branch	1736000271	255,952	319,052
42	Trust Bank Ltd.	Kawran Bazar	0030-0320000275	2,429	41,332
43	UCBL	Kawran Bazar	441301000000124	0	0
44	Union Bank Ltd	Panthapatha Branch	131210001515	0	30,543
		Grand Total		**94,630,841**	**64,058,390**

MABS & J Partners Dhaka

Dhaka Water Supply and Sewerage Authority

Schedule of grants Funds

As at 30 June 2025

Schedule - K

SL No.	Particulars	Opening as on 1st July 2024	Addition during the year	Transfer to Long Term Loan/ Deffered Income /Non-operating Income	Tra. to other project	Refund/ Adjustment	Closing Balance as on 30th June 2025
A. List of funds against completed projects but PCR not yet approved.							
1	Dasherkandi SewerageTreatement Plant Project - Fund	10,146,908,700	-	10,070,514,000	-	76,394,700	(0)
2	Emergency Water Supply Project (EWSP) Fund	7,286,800,000	-	7,220,384,695	-	66,415,305	-
	Sub-Total (A)	**17,433,708,700**	**-**	**17,290,898,695**	**-**	**142,810,005**	**(0)**
B. List of funds received against ongoing project:							-
1	DESWSP Fund	23,035,502,682	4,579,913,000	2,946,375,701	-	-	24,669,039,981
2	DWSNIP Fund	7,005,150,000	4,342,159,000	3,529,659,094	-	-	7,817,649,906
3	Land Acq. CSTP-Uttara Project Fund	18,083,529,000	-	-	-	-	18,083,529,000
4	Dhaka Sanitation Improvement Project (DSIP)-GOB-Grants	432,361,000	971,601,000	-	-	-	1,403,962,000
5	Dhaka Sanitation Improvement Project (DSIP)-P.A	-	2,373,861,000	-	-	2,373,860,756	244
6	Saidabad Water Treatment Plant Ph-3 Fund	1,305,020,650	227,901,188	132,461,745	-	-	1,400,460,093
	Sub-Total (B)	**49,861,563,332**	**12,495,435,188**	**6,608,496,540**	**-**	**2,373,860,756**	**53,374,641,224**
Total grants funds (A+B)		**67,295,272,032**	**12,495,435,188**	**23,899,395,235**	**-**	**2,516,670,761**	**53,374,641,224**



Dhaka Water Supply and Sewerage Authority
Schedule of long term loan
As on 30.06.2025

Schedule -L

Sl No.	Particulars	Opening balance as on 01.07.2024			Addition during the period				DSL payment during the period		Foreign Exchange (Gain)/Loss for the period		Closing balance as on 30.06.2025		
		Principal	Interest	Total	Principal	rate	Interest	Interest (Adjustment)	Principal	Interest	Principal	Interest	Principal	Interest	Total
		01	02	03=(1+2)	04	05	06	06.1	07	08	09	10	11 = (01+04+09-07)	12 = (02+06+10-08)	13= (11+12)
A. List Of Completed Project:															
1	LC-01 Interim Proj.-04	-	783,784,210	783,784,210	-	4%	(4,934,831)		-	-	-	-	-	778,849,379	778,849,379
2	LC-02 Interim Project-3	-	383,955,919	383,955,919	-	4%	-		-	-	-	-	-	383,955,919	383,955,919
3	LC-05 SREP	-	604,803,972	604,803,972	-	4%	-	-	-	-	-	-	-	604,803,972	604,803,972
4	LC-06 BICC	(0)	68,740,666	68,740,666	-	4%	-	-	-	68,740,666	-	-	(0)	0	0
5	LC-07 WSSERP	-	1,028,755,706	1,028,755,706	-	4%	-		-	-	-	-	-	1,028,755,706	1,028,755,706
6	LC-08 SWTP(SewerReh.& Exp.)	-	981,307,931	981,307,931	-	4%	-	-	-	-	-	-	-	981,307,931	981,307,931
7	LC-09 PFRP(Water)	-	325,260	325,260	-	4%	-		-	325,260	-	-	-	-	-
8	LC-10 PFRP(Sewer)	-	325,260	325,260	-	4%	-		-	325,260	-	-	-	-	-
9	LC-11 Purchase 42 Submar. Pump	-	3,968,525	3,968,525	-	4%	-		-	3,968,525	-	-	-	-	-
10	LC-13 USRE & DSPP	-	169,382,448	169,382,448	-	4%	-	-	-	169,382,448	-	-	-	0	0
11	DWSSDP	10,702,568,000	8,864,072,072	19,566,640,072	-	5%	526,492,912	-	1,500,930,138	-	-	-	9,201,637,862	9,390,564,984	18,592,202,846
12	IWSP	1,420,000,000	430,360,548	1,850,360,548	-	4%	36,471,136	-	1,420,000,000	-	-	-	-	466,831,684	466,831,684
13	PA-DSIP	(0)	12,960,969	12,960,969	-	1%	-	-	-	12,960,969	-	-	(0)	(0)	(0)
14	FC-02 2nd Dhaka Water Supply & Sewerage Authority	-	194,725,320	194,725,320	-	7%	-		-	194,725,320	-	-	-	(0)	(0)
15	FC-03 IDA 3rd Project	-	98,290,224	98,290,224	-	12%	-		-	98,290,224	-	-	-	(0)	(0)
16	FC-04 Integrated Flood Protection Project (IFPP)	-	19,115,246	19,115,246	-	13%	-		-	19,115,246	-	-	-	(0)	(0)
17	FC-05 Dhaka Urban Infrastr Improvement Project) / Mirpur Water supply & sewerage project.	-	2,522,179	2,522,179	-	7%	-		-	2,522,179	-	-	-	(0)	(0)
18	FC-06 4th Dhaka Water Supply & Sewerage Authority	-	105,009,401	105,009,401	-	8%	-		-	105,009,401	-	-	-	(0)	(0)
19	FC-07 Saidabad Wa. Treat P-2	1,368,832,181	5,484,813,488	6,853,645,668	-	5%	21,441,369		1,368,832,181	-	62,741,981	764,565,143	62,741,981	6,270,819,999	6,333,561,980
20	FC-08 Padma Water Trat. Plant	23,502,497,257	6,318,384,492	29,820,881,750	-	2%	471,137,749	-	1,174,107,905	-	928,637,936	262,213,917	23,257,027,288	7,051,736,158	30,308,763,446
21	FC-09 Dasherkandi Sewage Teratment Plant Project (DSTPP)	32,539,788,046	2,833,122,276	35,372,910,322	-	2%	677,268,809		-	-	1,323,652,436	115,245,652	33,863,440,482	3,625,636,737	37,489,077,218
22	FC-10 Tetuljhora Vakurta Fund	463,502,974	573,683,343	1,037,186,317	-	2%	6,094,582		471,358,957	589,405,321	14,449,666	19,521,976	6,593,683	9,894,580	16,488,263
	Grand Total	**69,997,188,458**	**28,962,409,454**	**98,959,597,912**	-		**1,738,906,555**	-	**5,935,229,181**	**1,264,770,819**	**2,329,482,019**	**1,161,546,688**	**66,391,441,296**	**30,593,157,048**	**96,984,598,343**
B. List Of Ongoing Project:															
23	FC-11 Dhaka water supply Network Improvement Project (DWSNIP)	18,056,810,000	923,186,571	18,979,996,572	3,529,658,575	2%	393,587,151		-		-	-	21,586,468,576	1,316,773,722	22,903,242,297
24	FC-12 Dhaka Environmentally Sustainable Water Supply Project Loan No. 3051 BAN	18,566,922,213	1,509,828,398	20,076,750,610	(56,048,771)	2%	371,237,096				-	-	18,510,873,441	1,881,065,493	20,391,938,935
25	FC-13 Dhaka Environmentally Sustainable Water Supply Project Loan No. FIN 83852	9,925,728,227	665,008,341	10,590,736,568	-	2%	198,514,565				-	-	9,925,728,227	863,522,905	10,789,251,133
26	FC-14 Dhaka Sanitation Improvement Project (DSIP) Loan No. 6566 BD	2,376,573,631	34,154,103	2,410,727,734	1,186,930,378	2%	54,842,981				363,100,535	7,966,524	3,926,604,544	96,963,609	4,023,568,152
27	FC-15 Dhaka Sanitation Improvement Project (DSIP) Loan No. L0240A	2,398,341,967	33,550,611	2,431,892,578	1,186,930,378	2%	53,226,517				98,607,928	1,549,330	3,683,880,273	88,326,458	3,772,206,730
28	FC-16 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) CBD 101301S	132,221,715	5,068,902	137,290,618	-	2%	2,498,510				-	-	132,221,715	7,567,413	139,789,128
29	FC-17 Saidabad Water Treatment Plant Project Phase-III (SWTPPP-III) KFW	207,458,718	3,729,229	211,187,947	132,461,745	2%	4,149,174				-	-	339,920,463	7,878,404	347,798,867
30	FC-18 Dhaka Environmentally Sustainable Water Supply Project (Asian Development Bank Additional Loan No: 4124)	521,802,088	9,060,909	530,862,997	261,634,361	2%	15,089,773				-	-	783,436,450	24,150,682	807,587,131
31	FC-19 Dhaka Environmentally Sustainable Water Supply Project (AFD Additional Loan CBD 1032 01 T)	6,634,880,115	82,331,763	6,717,211,878	1,914,184,279	2%	144,368,536				-	-	8,549,064,394	226,700,299	8,775,764,693
32	FC-20 Dhaka Environmentally Sustainable Water Supply Project (ADB addi 4126-BAN (COL) ADB Original Loan No. 3051-BAN)	1,818,345,378	35,349,450	1,853,694,828	826,605,833	4%	85,533,471				-	-	2,644,951,211	120,882,921	2,765,834,131
33	FC-21 Dhaka Environmentally Sustainable Water Supply Project (Agreement No CBD 1002-01 P)	4,146,618,298	267,998,470	4,414,616,768	-	2%	82,932,366				-	-	4,146,618,298	350,930,836	4,497,549,134
	Grand Total	**64,785,702,350**	**3,569,266,748**	**68,354,969,098**	**9,038,405,548**		**1,405,980,139**	-	-	-	**461,708,464**	**9,515,854**	**74,229,767,591**	**4,984,762,741**	**79,214,530,332**
	Total	**134,782,890,808**	**32,531,676,203**	**167,314,567,011**	**9,038,405,548**		**3,144,886,694**	-	**5,935,229,181**	**1,264,770,819**	**2,791,190,482**	**1,171,062,542**	**140,621,208,886**	**35,577,919,789**	**176,199,128,675**

MABS & J Partners Dhaka Chartered Accountants

Dhaka Water Supply and Sewerage Authority

Calculation of current tax expenses

For the year ended 30 June 2025

Schedule M

	Note to the FS	Amount in Taka	
Profit before tax as per statement of profit or loss			4,951,800,857
Less: Income to be considerd Separately			
Interest income	29	975,784,279	
Rental income	29	44,308,502	
Deferred income for current year depreciation	29	3,207,387,661	
Service Charge to employee Loan	29	78,615,794	
Penalty	29	2,721,870	
Foreign exchange loss	29	(3,956,371,531)	
Sale of Scrap Materials/Auction	29	51,398,042	
DSTP Fly Ash	29	1,992,528	
Bus Fare From Employee	29	244,552	
House Rent Recovery	29	106,165,019	
			512,246,716
			4,439,554,141
Add:- Items to be considerd Separately			
Accounting depreciation	4	5,998,777,115	
Entertainment Expenses	27	13,711,278	
Amortization	5	8,252,986	6,020,741,379
			10,460,295,520
Add: Inadmissible Expenses			
Bad Debt Expenses	8.1		26,259,344
Bad Debt Expenses against Bank Receivable	11.3		20,926,785
			10,507,481,649
Less: Admissible Expenses			
Tax depreciation & Amortization as per 3rd schedule	Annexure: D		7,839,905,248
Profit Before Charging Allowable Entertainment Expenses			**2,667,576,401**
Less: Entertainment Expenses Allowable as u/s 55 (Ja) of ITA 2023			13,711,278
[A] Total Income from Service or Business			**2,653,865,123**
Less: Special Business Income for separate Consideration			
Entertainment Expense		-	
Bad Debt provission		47,186,129	**47,186,129**
Income/(Loss) from Business excluding income u/s 56			**2,606,678,994**
[B] Income from Financial Assets:			
Interest income		975,784,279	
Current year accured intered income		(457,442,494)	
Previous year accrued interest income		335,543,683	
			853,885,468
[C] Rental Income			
Rental income		44,308,502	
House Rent Recovery		106,165,019	
		150,473,520	
Less: Repair & collection charges- 30%		39,833,805	**110,639,715**
[D] Other Income			
Service Charge to employee Loan		78,615,794	
Deferred income for current year depreciation (Exempted as per para-3, Part-1 of Sixth Schedule of ITA, 2023)		-	
Penalty		2,721,870	
Relized foreign exchange loss		(253,220,985)	
Sale of Scrap Materials/Auction		51,398,042	
DSTP Fly Ash		1,992,528	
Bus Fare From Employee		244,552	**(118,248,199)**
[E] Addition of income u/s 56 for disallowance u/s 55			
Entertainment		-	
Bad Debt Expense		26,259,344	
Computation Of Tax Liability			**26,259,344**

Particulars	**Tk.**		**Rate**	**Tax Amount (TK)**
[A] Total Income from Service or Business	2,653,865,123		27.50%	729,812,909
[B] Income from Financial Assets:	853,885,468		27.50%	234,818,504
[C] Rental Income	110,639,715		27.50%	30,425,922
[D] Other Income	(118,248,199)		0.00%	-
[E] Addition of income u/s 56 for disallowance u/s 55	47,186,129		27.50%	12,976,186
Total Tax Liability (i)				**1,008,033,520**
Minimum Tax on gross receipts u/s 163 (Ga) (ii)		28,699,600,244	0.6%	**172,197,601**
Income Tax Liability is higher of (i) & (ii)				
Current Tax Expense for this year				**1,008,033,520**

MABS & J Partners Dhaka