

Private and Confidential

Auditor's Report & Financial Statements

Karnaphuli Gas Distribution Company Limited

For the year ended 30th June, 2025

KHAN WAHAB SHAFIQUE RAHMAN & CO.
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF
KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

Qualified Opinion

We have audited the Financial Statements of Karnaphuli Gas Distribution Company Limited ("the Company"), which comprise the Statement of Financial Position as at 30th June 2025, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at 30th June 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

Revenue from prepaid metered customers is recognized on a cash basis due to system limitations, contrary to IFRS 15, resulting in probable overstatement of revenue and profit and understatement of current liabilities.

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 company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), together with ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis Of Matter

1. We draw attention to Note 21.00 – Deferred Tax in the financial statements. The Company's Deferred Tax computation excluded temporary differences arising from employee benefit obligations such as Gratuity, Leave Encashment, Incentive Bonus, and Provident Fund. This omission constitutes non-compliance with IAS 12 – Income Taxes, which requires recognition of deferred tax for all temporary differences between accounting and tax bases.
2. An amount of Tk. 448 Crore relating to United Power Generation & Distribution Company Limited (UPGD) has not been recognized as revenue, although KGDCL has prevailed in all court proceedings and legal uncertainties have been resolved.



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3. Related Party Disclosure under note no. 2.23 did not match with the balance confirmations received. Moreover, no balance confirmation was received from the trade receivable under note 11.
4. The Company has not remitted the government's 10% share of the Beneficiaries' Profit Participation and Welfare Fund (BPPWF) to the Treasury, resulting in accumulated unremitted dues over several periods.

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, 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 Matter (KAM)	How our Audit Addressed the Key Audit Matter
Appropriateness of Revenue Recognition IFRS and Disclosures on the Impact of the Initial Application of IFRS 15	
<p>Revenue of BDT 69,671,721,916.00 is recognized in the statement of profit or loss and other comprehensive income for the year ended 30 June 2025 by the company. This material item is subject to considerable inherent risk due to the complexity of the system necessary for proper recognition, measurement, and recording considering the application of the new standard on revenue recognition, International Financial Reporting Standard 15 "Revenue from Contracts with Customers". Therefore, there is a risk of revenue being misstated as a result of faulty estimations over discounts, incentives, rebates and exchange rates.</p> <p>There is also a risk that revenue may be overstated due to fraud through manipulation of the invoices, discounts, incentives and rebates recognized resulting from the pressure local management may feel to achieve performance targets.</p>	<p>In light of the fact that the high degree of complexity and estimates and assumptions give rise to an increased risk of accounting misstatements, we assessed the Company's processes and controls for recognizing revenue as part of our audit. Furthermore, in order to mitigate the inherent risk in this audit area, our audit approach included testing of the controls and substantive audit procedures, including:</p> <ul style="list-style-type: none"> Assessing the environment of the measurement as well as other relevant systems supporting the accounting of revenue. Assessing controls for systems and procedures supporting revenue recognition. Assessing the invoicing and measurement system up to entries in the general ledger, where the company did not account for closing stock of prepaid Meters and as result Revenue were inflated. Simultaneously consumption of prepaid



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	<p>meters shown on higher side within the financial year.</p> <p>Testing the revenue recognition in line with contract and reporting standard.</p> <p>Furthermore, we assessed the accounting effects of business and price models. We assured ourselves of the appropriateness of the systems, Processes, and Controls in place and that the estimates and assumptions made by management are sufficiently documented and substantiated to ensure that revenue is properly recognized.</p>
See note no. 2.20, 30.00 and 31.00 to the Financial Statements.	

Valuation of Inventory

<p>The company had inventory of BDT 479,230,304.00 as at 30th June, 2025, held in central stores.</p> <p>Inventories are carried at the lower of cost and net realizable value. As a result, the Directors apply judgment in determining the appropriate values for slow-moving or obsolete items.</p>	<p>We checked the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by:</p> <p>Evaluating the design and implementation of key inventory controls operating across the company, including those at a sample of distribution centers, warehouses, and branches;</p> <p>We checked the valuation system of the company for inventory and found that inventories were recorded at cost value at the time of purchase and were issued at average value.</p>
See note no. 2.17.01 and 8.00 to the Financial Statements.	

Recognition and measurement of deferred taxes

<p>The company recognizes deferred taxes relating to property, plant and equipment and provision for bad and doubtful debt which are very complex in nature</p> <p>As such accounting for deferred taxes involves management judgment in developing estimates of</p>	<p>Our audit procedures in this area included, among others: Assessed the design implementation and operating effectiveness of key controls in respect of the company's process of recognition of deferred taxes.</p>
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tax exposures and contingencies in order to assess the adequacy of tax provision. Hence, we consider this to be a significant key audit matter	While assessing the accuracy and completeness of deferred tax, we noticed that Deferred Tax calculation was not prepared properly as per IAS 12- Income Tax.
See note no. 2.21.02, 21.00 and 45.00 to the Financial Statements	

Property, plant and equipment

The company has large amount and number of Property, plant and equipment items. Due to technological and time obsolescence the impairment may exist. Management has concluded that there is no impairment in respect of all assets. This conclusion required significant management judgment. Hence, we considered this to be a significant key audit matter.	Our audit procedures in this area included, among others: Assessing the consistency of methodologies used for depreciating the assets. Checking, on sample basis, the accuracy and relevance of the accounting of Property, plant and equipment by management.
See note no. 2.13 and 4.00 to the Financial Statements	

IT Governance

Information Technology (IT) systems play a critical role in KGDCL's financial reporting and operational processes. The company relies on various IT applications and databases for billing, customer management, meter data, inventory, and financial reporting. Given the high dependency on IT systems, deficiencies in IT governance, including user access controls, change management, data backup, and cybersecurity measures, could lead to unauthorized transactions, data manipulation, or misstatements in financial statements.	It was noted that KGDCL does not have a formalized IT governance policy defining user access rights, authorization levels, change management procedures, or overall IT control responsibilities. In the absence of such policies and documentation, there is a risk of unauthorized access, data manipulation, or loss of data integrity, which could materially affect the accuracy and reliability of financial information. Accordingly, IT Governance and User Access Control have been considered a Key Audit Matter due to the significance of IT systems to financial reporting and the heightened risk arising from the lack of formal controls.
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Other Information included in the Company's 2025 Annual Report

Other information consists of the information included in the company's 2025 annual report other than the financial statements and our auditor's report thereon. Management is responsible for the other information. The annual report is expected to be made available to us after the date of issue of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, the Company Act 1994, and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Firm'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 Firm or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Firm's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' 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.



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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, but not for the purpose of expressing an opinion on the effectiveness of the firm's internal control.
- 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 firm'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 firms to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

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.

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.



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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:

In accordance with the Company Act 1994, we also report the following:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- In our opinion, proper books of account as required by law have been kept by the firm so far as it appeared from our examination of those books; and
- The statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.
- The expenditure incurred was for the purposes of the firm's business

Dated: Chattogram
09-November-2025

Name of the Firm: **KHAN WAHAB SHAFIQUE RAHMAN & CO.**
Chartered Accountants

Signed By: **Mohammad Shaheed FCA**
Senior Partner

Enrolment No.: 1016

Firm's Registration: No.: 11970 E. P

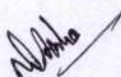
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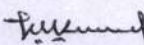


KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

Particulars	NOTES	TAKA 30.06.2025	TAKA 30.06.2024
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4.00	7,322,101,599	7,735,812,070
Intangible Assets	5.00	2	662,149
Capital work-in-progress	6.00	4,387,883,452	3,572,006,331
Loans to employees- Non-current portion	7.00	646,215,443	618,108,148
		<u>12,356,200,497</u>	<u>11,926,588,699</u>
CURRENT ASSETS			
Loans to employees-Current portion	7.00	70,497,411	96,360,896
Inventories of stores and other materials	8.00	479,230,304	520,021,572
Advances, deposits and prepayments	9.00	5,422,941	2,014,222,146
Other current assets and investments	10.00	4,741,063,797	4,145,625,162
Trade receivable	11.00	26,128,656,592	25,280,588,916
Investment in FDR	12.00	9,071,028,878	6,228,514,293
FDR against depreciation fund	12.03	1,831,325,966	1,215,032,593
Cash and bank balances	13.00	4,883,236,057	7,036,215,169
		<u>47,210,461,947</u>	<u>46,536,580,747</u>
TOTAL ASSETS		<u>59,566,662,444</u>	<u>58,463,169,444</u>
SHAREHOLDERS' EQUITY & LIABILITIES			
EQUITY			
Share capital	14.00	6,577,243,200	6,577,243,200
Retained earnings	15.00	8,941,143,991	11,053,386,974
Depreciation fund	16.00	2,353,201,428	1,827,065,676
Revaluation Surplus	4.03	1,529,569,139	1,585,919,057
		<u>19,401,157,758</u>	<u>21,043,614,908</u>
NON-CURRENT LIABILITIES			
Customers' security deposits	17.00	7,611,992,629	7,395,699,928
Contractors' security deposits	18.00	12,595,000	12,685,000
Long term loan	19.00	761,401,972	804,909,559
Current account with BGDCL	20.00	37,970,767	587,988,676
Deferred tax liabilities	21.00	472,979,848	742,357,079
		<u>8,896,940,216</u>	<u>9,543,640,241</u>
CURRENT LIABILITIES			
Accruals & provisions	22.00	1,313,860,859	1,707,636,538
Inter-company current account	23.00	16,576,020	23,165,554
Other payable- Petrobangla	24.00	8,372,662,804	2,821,500,906
Income tax payable	25.00	362,134,174	251,450,221
		<u>10,065,233,856</u>	<u>4,803,753,218</u>
LIABILITIES FOR GAS SUPPLIED			
Liabilities for gas purchase	26.00	15,868,136,683	19,064,845,544
Liabilities for transmission charges	27.00	2,211,457,759	1,383,950,442
Liabilities for gas margin	28.00	1,534,984,585	1,477,554,902
Liabilities for energy security fund	29.00	1,588,751,589	1,145,810,188
		<u>21,203,330,615</u>	<u>23,072,161,076</u>
TOTAL CURRENT LIABILITIES		<u>31,268,564,471</u>	<u>27,875,914,294</u>
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES		<u>59,566,662,444</u>	<u>58,463,169,444</u>

The accounting policies and annexed notes form an integral part of these financial statements.


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR

Signed as per our annexed report of even date

Dated: Chattogram
09-November-2025



Name of the Firm: **KHAN WAHAB SHAFIQUE RAHMAN & CO.**
Chartered Accountants


Signed By: **Mohammad Shaheed FCA**
Senior Partner

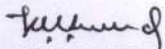
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KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

Particulars	NOTES	TAKA 2024-2025	TAKA 2023-2024
Sales revenue	30.00	68,674,829,137	65,867,880,099
Other operating income	31.00	996,892,779	1,364,207,082
Total Revenue		69,671,721,916	67,232,087,181
Cost of sales:			
Gas purchase (LNG, IOC Net & NG Including VAT)	32.00	57,759,753,914	55,670,121,896
Transmission charge - inter company	33.00	2,903,767,814	2,918,550,436
Gas development fund	34.00	1,248,096,369	1,218,526,130
Energy security fund	35.00	1,281,506,105	1,253,389,442
RPGCL operational charge	36.00	296,924,493	298,436,091
Petrobangla charge	37.00	194,995,724	196,081,504
BERC Research Fund	38.00	85,649,659	86,126,578
		63,770,694,078	61,641,232,077
Gross Profit		5,901,027,838	5,590,855,104
Operating expenses	39.00	960,280,235	1,087,461,985
Depreciation expenses	40.00	525,473,605	528,740,515
Amortization	40.01	662,147	1,750,942
Bad and doubtful debts expense/(income)	41.00	(10,813,723)	29,105,896
		1,475,602,265	1,647,059,338
Operating Profit		4,425,425,573	3,943,795,766
Other non-operational income	42.00	661,736,420	165,295,342
Financial Income/ (Expenses)			
Interest expenses	43.00	(7,698,512)	(8,467,005)
Interest income	44.00	1,149,719,021	738,042,389
		1,142,020,509	729,575,384
Net profit before contribution to Beneficiaries' profit participation fund		6,229,182,503	4,838,666,493
Less: Contribution to Beneficiaries' profit participation fund		311,459,125	241,933,325
Profit before Tax		5,917,723,378	4,596,733,168
Less: Income tax expense			
Current tax expense	25.00	1,476,709,946	1,482,805,768
Deferred tax (income) / expense	21.00	(259,433,128)	(13,819,140)
	45.00	1,217,276,818	1,468,986,628
Net Profit after Tax for the year		4,700,446,560	3,127,746,540
Add: Other comprehensive income		-	1,932,081,148
Deferred Tax on Revaluation Reserve	21.00	(269,923,966)	(279,868,069)
Total Comprehensive Income for the year		4,430,522,594	4,779,959,619

The accounting policies and annexed notes form an integral part of these financial statements.


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR

Signed as per our annexed report of even date

Dated: Chattogram
09-November-2025



Name of the Firm: **KHAN WAHAB SHAFIQUE RAHMAN & CO.**
Chartered Accountants

Signed By: **Mohammad Shaheed FCA**
Senior Partner

Enrolment No.: 1016

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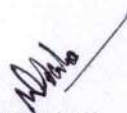
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KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025


Particulars	Share Capital	Revaluation Surplus	Depreciation Fund	Retained Earnings	Total Equity
Balance as at 01. 07. 2024	6,577,243,200	1,585,919,057	1,827,065,676	11,053,386,975	21,043,614,909
Net profit after tax for the year	-	-	-	4,700,446,560	4,700,446,560
Transfer to Petrobangla against KAFCO additional bill (2024-25)	-	-	-	(3,518,676,359)	(3,518,676,359)
Transfer to Petrobangla against KAFCO additional bill (2010-11 to 2022-23)	-	-	-	(2,032,485,539)	(2,032,485,539)
Prior year adjustment- Previous year	-	-	-	25,013,121	25,013,121
Prior year adjustment- Previous year Accumulated Depreciation Transfer from PPE	-	-	-	(26,699,036)	(26,699,036)
Depreciation Fund	-	-	526,135,752	(526,135,752)	-
Adjustment of depreciation on carrying amount of revalued assets	-	(66,294,022)	-	66,294,022	-
Deferred Tax on Revaluation Surplus	-	9,944,103	-	-	9,944,103
Dividend paid for the year	-	-	-	(800,000,000)	(800,000,000)
Balance as at 30.06.2025	6,577,243,200	1,529,569,138	2,353,201,429	8,941,143,992	19,401,157,759

FOR THE YEAR ENDED JUNE 30, 2024

Particulars	Share Capital	Revaluation Surplus	Depreciation Fund	Retained Earnings	Total Equity
Balance as at 01. 07. 2023	6,577,243,200	-	2,574,814,060	12,199,137,712	21,351,194,973
Net profit after tax for the year	-	-	-	3,127,746,540	3,127,746,540
Transfer to Petrobangla against KAFCO additional bill (2023-24)	-	-	-	(2,821,500,906)	(2,821,500,906)
Prior year adjustment- Due to Revaluation of Fixed Assets	-	-	-	(513,074,934)	(513,074,934)
Prior year adjustment- Previous year Accumulated Depreciation Transfer from PPE	-	-	-	135,123,398	135,123,398
Prior year adjustment- Adjustment with BGDCL Current Account against Vendor Agreement	-	-	-	(1,079,847,401)	(1,079,847,401)
Prior year adjustment- Transfer to Project from Depreciation Fund	-	-	(1,370,000,000)	1,370,000,000	-
Interest on FDR of Depreciation Fund	-	-	91,760,160	-	91,760,160
Depreciation Fund	-	-	530,491,457	(530,491,457)	-
Surplus on revaluation of Assets	-	1,932,081,148	-	-	1,932,081,148
Adjustment of depreciation on carrying amount of revalued assets	-	(66,294,022)	-	66,294,022	-
Deferred Tax on Revaluation Surplus	-	(279,868,069)	-	-	(279,868,069)
Dividend paid for the year	-	-	-	(900,000,000)	(900,000,000)
Balance as at 30.06.2024	6,577,243,200	1,585,919,057	1,827,065,676	11,053,386,975	21,043,614,909


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR

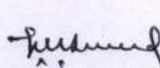

DIRECTOR



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

Particulars	TAKA 2024-2025	TAKA 2023-2024
a. Cash Flows from Operating Activities:		
Receipts from customers and others	69,496,204,378	57,497,749,302
Paid to suppliers against purchase of gas and others	(66,381,631,698)	(51,775,114,281)
Income tax paid	(1,366,025,993)	(1,482,805,768)
Interest paid	(7,698,512)	(8,467,005)
Net cash (used)/from operating activities	1,740,848,176	4,231,362,248
b. Cash Flows from Investing Activities :		
Capital expenditure	(957,433,464)	(1,913,613,452)
Investment in FDR	(3,458,807,958)	(489,067,469)
Net cash provided/(used) by investing activities	(4,416,241,422)	(2,402,680,921)
c. Cash Flows from Financing Activities :		
Customers' security deposits	216,292,701	1,122,774,786
Contractors' security deposits	(90,000)	-
Financial income	1,149,719,021	738,042,389
Long term loan	(43,507,587)	(43,137,608)
Interim dividend paid	(800,000,000)	(900,000,000)
Net cash provided/(used) by financing activities	522,414,135	917,679,567
d. Net increase/(decrease) in cash & cash equivalent (a+b+c)	(2,152,979,112)	2,746,360,896
e. Opening cash and cash equivalents	7,036,215,169	4,289,854,273
f. Closing cash and cash equivalents (d+e)	4,883,236,057	7,036,215,169


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

**REPORTS ON THE FINANCIAL STATEMENTS BASED ON INTERNATIONAL FINANCIAL REPORTING STANDARDS
FOR THE YEAR ENDED JUNE 30, 2025**

1.00 THE REPORTING ENTITY:

1.01 Formation and Legal Status:

Karnaphuli Gas Distribution Company Limited was incorporated in Bangladesh vide dated February 08, 2010 as public limited company with limited liability by shares under the Companies Act, 1994 vide registration No. CH-7509/10.

1.02 Address of Registered Office & Principal Place of Business:

The Registered office of the Company is situated at 137/A, CDA Avenue, Sholashahar, Chattogram, Bangladesh. The address of operational head quarter is also at 137/A, CDA Avenue, Sholashahar, Chattogram, Bangladesh.

1.03 Nature of Business:

The principal business of the company is to buy natural gas and sell gas to CNG feed gas, power generating companies, fertilizer producer company, tea estate, industrial, commercial and domestic customers located in Chattogram and Chattogram Hill Tracts Region.

1.04 Business Infrastructures:

The gas distribution network and ancillary facilities were set up for Gas Supply to Chattogram and Chattogram Hill Tracts region at the initiative of the Govt. of Bangladesh in order to ensure industrial growth, generation of employment and overall improvement of the quality of socio-economic life of the people in the Chattogram and Chattogram Hill Tracts region of Bangladesh.

2.00 BASIS OF PREPARATION, PRESENTATION & DISCLOSURE OF FINANCIAL STATEMENTS:

2.01 Accounting Convention and Assumption:

The financial statements except cash flows statement are prepared under the historical cost convention using accrual basis of accounting.

2.02 Statement of Compliance:

The financial statements have been prepared on going concern IASs following accrual concept of accounting except for cash flow statements and specifically mentioned in otherwise in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh (ICAB).

2.03 Other Regulatory Compliance:

The Company is required to comply with the following major laws and regulations in addition to the Companies Act 1994:

The Income Tax Act 2023

The Income Tax Rules 2025

The Value Added Tax Act 2012

The Value Added Tax Rules 2016

The Custom Act 2023

Bangladesh Labor Law 2006

2.04 Presentation of Financial Statements:

The presentation of these financial statements are in accordance with the guidelines provided by IAS 1 "Presentation of Financial Statements" that comprises:

- (a) a statement of financial position at June 30, 2025,
- (b) a statement of profit or loss and other comprehensive income for the year ended June 30, 2025,
- (c) a statement of changes in equity for the year ended June 30, 2025,
- (d) a statement of cash flows for the year ended June 30, 2025,
- (e) notes, comprising a summary of significant accounting policies and explanatory information.



2.05 Use of Estimates and Judgments :

The preparation of financial statements requires the use of certain accounting estimates. It also requires management to exercise judgment in the process of applying the accounting policies. The management applies best possible judgment where requires in the preparation of financial statements. Changes in facts and circumstances may result in revised estimates, and actual results could differ from the estimates.

Significant estimates made by management in the preparation of these financial statements include assumptions used for depreciation, allowance for receivables and provisions for employees benefits.

2.06 Going Concern:

The financial statements for the year under review have been prepared under the going concern basis, as the management of the company believes that the company will continue in operation for foreseeable future and it has adequate resources to do so. The current credit facilities and resources of the company provide sufficient fund to meet the present requirements of its existing businesses and operations.

2.07 Functional and Presentation Currency:

These financial statements are presented in Bangladeshi Taka which is the company's functional currency.

2.08 Foreign Currency Conversion:

Foreign currencies have been converted into Bangladeshi Taka currency at the ruling rate prevalent on the transaction date.

2.09 Applicable Accounting Standards:

The financial statements have been prepared in compliance with requirement of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs and IFRSs are applied to preparation of the financial statements for the year under report:

Accounting Standards

IAS-1	Presentation of Financial Statements
IAS-2	Inventories
IAS-7	Statement of Cash Flows
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events after the Reporting Period
IAS-12	Income Taxes
IAS-16	Property, Plant and Equipment
IAS-19	Employee Benefits
IAS-21	The Effects of Changes in Foreign Exchange Rate
IAS-23	Borrowing Costs
IAS-24	Related Party Disclosures
IAS-36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets
IAS-38	Intangible Assets
IFRS-7	Financial Instruments: Disclosures
IFRS-9	Financial Instruments
IFRS-13	Fair Value Measurement
IFRS-15	Revenue from Contracts with Customers
IFRS-16	Leases

2.10 Reporting Period:

This accounting period of the company covers financial year from 01 July 2024 to 30 June 2025 and followed consistently.

2.11 Comparative Information:

Comparative information has been disclosed for all numerical information in the financial statements and also with narrative and descriptive information where it is relevant for understanding of the current period's financial statements. The last years figures and phrases were rearranged, restated and re-classified to confirm with current year presentation and rectification of error where are required.



2.12 Financial Structures :

The financial structure of the company comprises:

Equity, all of which are effectively owned by Petrobangla on behalf of the Government of Bangladesh.

2.13 Non-current Assets:

Recognition of Property, Plant and Equipment

2.13.01 Initial Recognition

Items of property, plant and equipment are stated at written down value.

2.13.02 Subsequent Cost

Subsequent costs are included in the asset's carrying amount or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the entity and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the income statement during the financial period in which they incurred.

2.13.03 Freehold Assets

Freehold land is stated at historical cost and other fixed assets are also stated at historical cost. Historical cost includes its purchase price and any directly attributed cost of bringing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes and (a) the cost of site preparation; (b) initial delivery and handling costs; (c) installation costs; (d) professional fees such as for architects and engineers.

2.13.04 Leasehold Assets

Leasehold land is stated at historical cost.

2.13.05 Depreciation

In respect of all fixed assets other than freehold land, depreciation is provided on straight line method at the rates sufficient to allocate historical cost over their expected useful lives. Depreciation is charged on addition from the date of service of acquisition/addition up to the date of disposal. The annual depreciation rates applicable to different category of assets are as follows :

Category of Assets	Rate (%)
Workshop Equipment	15
Cathodic Protection Works	5
Transmission and Distribution Plant	5
Customer Metering Station (CMS) Plant	10
Telecom and Computer Equipment	15
Office and Electrical Equipment	15
Vehicle	20
Furniture & Fixtures	10
Warehouse & Godown	5
Others civil construction	2.5
Line Pipe Equipment	5
Distribution Line	5
Transmission Line	3.33
Freehold concrete and brick structure	2
Leasehold Land	0
Land	0
Protection Plant	5

Upon retirement of assets, the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is charged or credited to Income Statement.

Leasehold land was presented as a separate line item under assets until the financial year 2022-23. During the asset valuation at the end of 2022-23, the asset valuer recommended merging leasehold land with the company's land holdings. As a result, from the financial year 2023-2024 onward, leasehold land has been recorded together with land.



2.14 Impairment:

Financial Assets

Financial assets are impaired if objective evidence indicates that a loss event has occurred after initial recognition of the assets and that the loss event had a negative effect on the estimated future cash flows of that assets that can be estimated reliably.

Financial assets not classified as at fair value through profit or loss, including an interest in an equity accounted investee, are assessed at each reporting date to determine whether there is objective evidence of impairment.

Objective evidence that financial assets are impaired includes:

- default or delinquency by a debtor
- restructuring of an amount due to the company on terms that the company would not consider otherwise
- indications that a debtor or issuer will enter bankruptcy
- adverse changes in the payment status of borrowers or issuers
- the disappearance of an active market for a security, or
- observable data indicating that there is a measurable decrease in expected cash flows from a group of financial assets

For an investment in an equity security, objective evidence of impairment includes a significant or prolonged decline in its fair value below its cost.

2.15 Leases:

The company has not applied IFRS 16 using the modified retrospective approach and therefore the comparative information has been restated and continues to be reported under IAS 17 and IFRIC 4.

2.15.01 As a lessee

The company treated all rent as a cancelable short-term leases and leases of low-value assets.

Currently the Company has short-term lease or lease of low value assets. The Company will not recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company will recognize the lease payments associated with these leases as an expense on a straight-line basis over the lease term as applicable.

2.15.02 As a lessor

There is no such lease for which the company is a lessor.

2.16 Capital Work-In-Progress :

These expenditures will be capitalized and recognized as items of Property, plant and equipment when they will be ready for intended use. No depreciation is charged on capital work in progress as it is not yet available for use. CWIP's such as Digital map, Other civil constructions and Software projects are going on. After completing these projects, assets will be recorded to PPE.

2.17 Current Assets :

2.17.01 Inventories

Inventories are valued at average historical cost less provision for deterioration and obsolescence. Goods in transit are valued at incurred cost.

2.17.02 Depreciation Fund:

Depreciation fund is considered as a separate fund. This fund is managed according to the KGDCL Depreciation Fund Policy 2023.

2.17.03 Other Current Assets and Investments :

Other current assets are comprises accrued interest on bank deposit and other debtors and the Investments for GTCL projects has been recognized at cost.

2.17.04 Accounts Receivable

Accounts receivables are valued at their realizable value being the face value of the receivables less provision for bad debt made at the rate of 3% on aggregate receivable other than bulk customers as per BERC Guide Line 2003.

2.17.05 Cash and Bank Balances

Cash and bank balances comprises Cash in hand, Imprest Fund and deposits held at call with banks which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

For collection of sale proceeds 123 (Hundred & Twenty Two) SND accounts are being maintained for catering four natures of receipts i.e. one for Industry including CNG, Power, Fertilizer & Captive Power, one for Commercial, one for Domestic and the remaining one for Security Deposits.

2.18 Share Capital :

The company raised its Authorized Capital from Tk. 3,000,000,000.00 to Tk. 10,000,000,000.00 on payment of requisite fees to the Registrar of Joint Stock Companies. Incremental costs directly attributable to the raise of Authorized Capital are recognized as expenses as and when incurred.

Paid-up-capital represents total amount contributed by the shareholders and bonus shares issued by the company to the ordinary shareholders.

2.19 Employees' Benefit :

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

- (i) A defined contribution plan is a post-employment benefit plan under which the company pays fixed contributions into a separate fund and will have no legal or constructive obligation to pay further amount. The company maintains the Recognized Provident Fund for all permanent employees at which the company contribute @ 8.33% and employees @ 10% of Basic salary. The Employees' Provident Fund was obtained recognition from Income Tax Authority on 18 August 2011 which was effective from 08 February 2010 and is considered as defined contribution plan as it meets the recognition criteria specified for this purpose in IAS-19.
- (ii) The Company operates a recognized Gratuity Fund and a Welfare Fund managed by an Independent Board of Trustees for the benefit of employees.
- (iii) The company also recognizes a provision for Workers' Profit Participation, Welfare Funds and Workers' Welfare Foundation Fund @ 5% of net profit before tax in accordance with the provision of Section 234 (Kha), Chapter 15 of Bangladesh Labor Law 2006. According to Petrobangla letter vide no: 28.02.0000.000.028.99.0259.20.107, Date:10 August 2025 KGDCL has paid 10% of BPPF to Government workers' welfare foundation fund through Petrobangla for the FY 2023-2024.

2.20 Revenue:

In compliance with the requirements of International Financial Reporting Standards "IFRS 15: Revenue from Contracts with Customers" revenue from sale of goods (Gas) is measured at the fair value of the consideration received or receivable, net of return or trade discount or volume rebates and recognized when the significant risk and rewards relating the ownership of goods have been transferred to the buyer as well as recovery of the consideration is probable and amount the revenue can be measured reliably. Specific policies regarding the recognition of revenue are as below:

2.20.01 Revenue from Gas Sales :

- (i) Energy and Mineral Resources Division (EMRD) & Bangladesh Energy Regulatory Commission (BERC) on behalf of the Government of Bangladesh set sales prices for gas. Sales are valued on an accrual basis, except in respect of penalties for late payment by customer. Sales are stated net of Government levies and taxes on sales and margin for other stakeholders.
- (ii) Other operating revenues earned from gas distribution business in the form of Meter rent, Surcharge for late payment, Demand charges and Penalties (Card replacement) are also treated as Operating income.
- (iii) Advance sales generated through prepaid meters have been recognized as revenue on a cash basis. As of 30 June 2025, the ERP system does not provide a differentiation between revenue recognized from actual consumption and unconsumed advance payments. Management is actively working to enhance the ERP system to distinguish actual sales from advance payments at the financial year-end, ensuring more accurate revenue recognition.
- (iv) According to NBR letter vide no: Shadaron Adesh no 1/Mushak/93, Date: 17 March 1993, KGDCL usually pay VAT for gas bill to Petrobangla.

2.20.02 Non-Operating Income :

Revenue received from other sources such as Transport income, Profit on sale of stores, Sale of tender schedule, Enlistment and renewal fee, Forfeiture A/C, Liquidated damage, Penalty income, Interest on LP/HB loan, Interest on motor cycle loan, Other rental income, Accommodation rent, Testing charges, Application fee etc. are shown as Non-operating Income.



2.21 Taxation :

2.21.01 Current Tax :

Provision for Income Tax on profits has been determined as per tax regulations IASs on tax rates currently in force. Since tax is assessed by applying Section 180, using tax rate enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of the previous periods.

2.21.02 Deferred Tax:

Deferred Tax liabilities are the amount of income taxes payable in the future periods in respect of 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 recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax IASs. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. The impact of changes on the account in the deferred tax assets and liabilities has also been recognized in the profit and loss account as per IAS-12 "Income Taxes".

2.22 Compliance with Local Laws:

The financial statements have been prepared in compliance with requirements of the Companies Act 1994 and other relevant laws and rules.

2.23 Related Party Disclosures :

During the period, the company entered into a number of transactions with related parties in the normal course of business on arm's length basis. The names of the related parties and nature of these transactions have been set out below in accordance with the provisions of International Accounting Standard IAS 24: *Related Party Disclosures*.

SL. No.	Name of the Party	Relation	Nature of Transaction	Balance as on 30 June, 2025	Balance as on 30 June, 2024
1.	PETROBANGLA	Entities under Common control	Gas Purchase	18,812,227,187	19,730,104,330
2.	BAPEX	DO	Gas Purchase	8,629,632	38,943,648
3.	BERC	DO	BERC Research Func	119,773,731	86,126,578
4.	GTCL	DO	Transmission charge	2,211,457,761	2,918,550,436
5.	RPGCL	-	RPGCL Operational Charge	51,242,304	298,436,091
6.	TGTD PLC	DO	Inter Company	9,761,782	1,211,721
7.	BGFCL	DO	Inter Company	122,824	122,824
8.	JGTDSL	DO	Inter Company	(843,636)	(843,637)
9.	SGCL	DO	Inter Company	(461,509)	(1,707,636)
10.	MGMCL	DO	Inter Company	(155,240)	(86,024)
11.	BCMCL	DO	Inter Company	(23,493)	(1,839)
12.	BGDCL	DO	Inter Company	37,970,767	587,988,676
13.	SGFCL	DO	Inter Company	276	276
14.	PGCL	DO	Inter Company	(173,023)	(31,583)

2.24 Events after Reporting Date :

As per IAS-10 "Events after the Reporting Period" events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. Two types of events can be identified:

- (i) those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period); and
- (ii) those that are indicative of conditions that arose after the reporting period (Non-adjusting events after the reporting period).

2.25 Cash Flow Statement :

Statement of Cash Flows is prepared principally in accordance with IAS 7: Cash Flow Statement and the cash flows from operating activities have been presented under direct method.



FINANCIAL RISK MANAGEMENT POLICIES:

The management of the company has the overall responsibility for the establishment and oversight of the company's risk management framework. Financial risk management policies require establishing standard procedures to identify and analyze the main risks to which the company is exposed and continually deploying and managing risk management systems designed to eliminate or reduce the probability that risk will arise and to limit their impact.

The company is exposed to-

- i. credit risk
- ii. liquidity risk and
- iii. market risk.

3.01 Credit Risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its obligations, and arises principally from the company's receivables from customers and investment securities.

3.02 Liquidity Risk

Liquidity risk is the risk that the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial assets or liabilities. The company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking company's reputations.

3.03 Market Risk

Market risk is the risks that changes in the market prices, such as foreign exchange rates, interest rates and equity prices will affect the company's income or the value of it's holdings of instruments. The objective of market risk management is to manage and control risk exposures within acceptable parameters, while optimizing the return.



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
4.00	Property, Plant and Equipment :		
	Cost (Note: 4.01)	5,522,608,494	5,870,024,944
	Revaluation (Note: 4.03)	1,799,493,104	1,865,787,126
	Written down value as on 30 June 2025	7,322,101,599	7,735,812,070
4.01	Cost:		
	Balance as on 01 July 2024	8,757,065,769	9,204,494,947
	Add: Prior year adjustment	25,013,121	(513,534,934)
		8,782,078,890	8,690,960,013
	Add: Addition During the Year	113,449,048	66,105,757
	Closing Balance as on 30 June 2025	8,895,527,939	8,757,065,769
	Less: Accumulated Depreciation (Note: 4.02)	(3,372,919,444)	(2,887,040,825)
	Written down value as on 30 June 2025	5,522,608,494	5,870,024,944
4.02	Accumulated Depreciation:		
	Balance as on 01 July 2024	2,887,040,825	2,561,671,131
	Add: Prior year adjustment	26,699,036	(137,076,799)
		2,913,739,861	2,424,594,332
	Add: Depreciation During the Year	459,179,583	462,446,493
	Closing balance as on 30 June 2025	3,372,919,444	2,887,040,825
4.03	Revaluation		
	Balance as on 01 July 2024	1,865,787,126	1,932,081,148
	Less: Depreciation During the Year	66,294,022	66,294,022
	Written down value as on 30 June 2025	1,799,493,104	1,865,787,126
	Less : Adjustments for Deferred Tax (Note: 4.04)	269,923,966	279,868,069
	Balance as on 30 June 2025	1,529,569,139	1,585,919,057
4.04	Adjustments for Deferred Tax		
	Balance as on 01 July 2024	279,868,069	-
	Less : Adjustments for Deferred Tax @15%	(9,944,103)	279,868,069
	Balance as on 30 June 2025	269,923,966	279,868,069

A schedule of property, plant, & equipment has been given in **Annexure- "A" & Annexure- "B"**.

Fixed assets valuation as on 30th June 2023 was conducted and implemented during the 2023–2024 reporting period. Impairment assessments are scheduled to commence next year, with the potential classification of assets as held for sale.

5.00	Intangible Assets		
5.01	Cost:		
	Balance as on 01 July 2024	17,509,424	17,049,424
	Add: Adjustment due to Revaluation of Fixed Assets	-	460,000
		17,509,424	17,509,424
	Add: Addition During the Year	-	-
	Closing Balance as on 30 June 2025	17,509,424	17,509,424
	Less: Accumulated Depreciation (Note: 5.02)	(17,509,422)	(16,847,275)
	Written down value as on 30 June 2025	2	662,149
5.02	Accumulated Depreciation:		
	Balance as on 01 July 2024	16,847,275	13,142,929
	Less: Adjustment due to Revaluation of Fixed Assets	-	1,953,404
		16,847,275	15,096,333
	Add: Depreciation During the Year	662,147	1,750,942
	Closing Balance as on 30 June 2025	17,509,422	16,847,275



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
6.00	Capital Work-in-Progress :		
	Opening Balance	3,572,006,331	1,695,786,348
	Add: Addition during the year	829,477,144	1,876,219,983
		4,401,483,475	3,572,006,331
	Less: Transferred to company account	13,600,024	-
		4,387,883,451	3,572,006,331

Details of capital work-in-progress:

Particulars	Balance at 01.07.2024	Expenditure incurred during the year	Transferred to Fixed Assets (PPE)	Transferred to company account	Balance at 30.06.2025
Digital map	152,450,187	-	-	7,004,157	145,446,030.00
Fouzderhat Mirsawrai Network Upgradation	2,014,449,985	175,000,000	-	6,595,867	2,182,854,118.44
Prepaid meter project (2nd)	1,307,351,826	654,477,144	-	-	1,961,828,969.92
Other civil construction	46,899,552	-	-	-	46,899,552.00
Software	50,854,781	-	-	-	50,854,781.00
Total	3,572,006,331	829,477,144	-	13,600,024	4,387,883,451.36

Property, plant and equipment under construction/ acquisition is accounted for and measured at cost as capital work-in-progress until construction/ acquisition is completed and it is ready for use.

Digital maps, civil construction, and software are recorded as capital work in progress and remain incomplete as of the end of the financial year 2024-25. No expenditures were incurred on these projects during the financial year. However, these projects are expected to reach completion as per their established schedules. After completing these projects, assets will be recorded to PPE.

Amount of TK. 7,004,157 was provisioned against Digital map project but the cost didn't occur in current fiscal year, so the amount was transferred to the company account.

Amount of TK. 6,595,867 was transferred to the company account as the Fouzderhat Mirsawrai Network Upgradation project has been completed.

7.00	Loan to Employees :		
	Opening balance	714,469,044	648,725,476
	Add: Loan disburse during the year	100,142,970	183,654,608
		814,612,014	832,380,084
	Less: Refund during the year	97,899,160	117,911,040
	Closing balance	716,712,854	714,469,044
	Break-up:		
	Current portion	70,497,411	96,360,896
	Non-current portion	646,215,443	618,108,148
		716,712,854	714,469,044

The above loans were given to the eligible employees of the company for the purchase of land & house building, motor cycle and computer under the approved policies.

8.00	Inventories of Stores & Other Materials :		
	Stores and spares	464,839,925	485,209,915
	L/C Goods in transit	14,390,379	34,811,657
		479,230,304	520,021,572

8.01	Stores and Spares		
	Opening balance	485,209,915	534,191,105
	Add: Received during the year	125,156,970	80,494,435
		610,366,885	614,685,540
	Less: Issued during the year	145,526,960	129,475,625
	Closing balance	464,839,925	485,209,915

A Schedule of Stores Control has been given in Annexure- "C".



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
8.02	L/C Goods in Transit		
	Opening balance	34,811,657	74,076,479
	Add: Received during the year	22,627,968	-
		57,439,625	74,076,479
	Less: Issued during the year	43,049,246	39,264,822
	Closing balance	14,390,379	34,811,657
9.00	Advances, Deposits and Prepayments :		
	Advance (Note-9.01)	4,821,910	2,013,621,115
	Deposits (Note-9.02)	601,031	601,031
		5,422,941	2,014,222,146
9.01	Advance:		
	Advance to BPI	3,662,704	4,052,869
	Advance to Petrobangla against LNG Bill	-	2,000,000,000
	Advance to employee/ Advance against expenses	690,170	9,079,745
	Advance to contractors' and suppliers'	83,990	74,000
	Advance to NBR	115,696	115,696
	Advance against Legal Cost	269,350	298,805
		4,821,910	2,013,621,115
9.02	Deposit:		
	BTCL	17,000	17,000
	RPGCL	25,000	25,000
	Bangladesh Auto Cars Ltd.	90,000	90,000
	Port Authority	1,800	1,800
	Rangstel	3,000	3,000
	BOL	52,500	52,500
	Power Development Board	311,731	311,731
	Trust Filling and SKS CNG Station	100,000	100,000
		601,031	601,031
10.00	Other Current Assets & Investments :		
	Other current assets (Note-10.01)	494,690,397	231,525,962
	Investment in project (Note-10.02)	4,246,373,400	3,914,099,200
		4,741,063,797	4,145,625,162
10.01	Other Current Assets :		
	Accrued interest on FDR	384,187,014	160,768,948
	Receivable from Gratuity	86,913,540	-
	Accrued interest on Depreciation Fund	-	46,476,545
	Other debtors (Recoverable)	23,589,843	24,280,468
		494,690,397	231,525,962
10.02	Investment In Project :		
	GTCL (Anowara-Fouzdarhat Pipe Line)	942,500,000	1,087,500,000
	GTCL (Zero Point)	709,448,400	798,124,200
	GTCL (Off Transmission Point)	800,000,000	-
	GTCL (Moheshkhali-Fouzdarhat Pipe Line)	1,794,425,000	2,028,475,000
		4,246,373,400	3,914,099,200
11.00	Trade Receivable :		
	Receivable from customers (11.01)	26,345,097,417	25,507,843,463
	Less: Provision for bad and doubtful debts (11.02)	216,440,825	227,254,547
		26,128,656,592	25,280,588,916
11.01	Receivable from Customers :		
	Bulk customers	19,130,403,255	17,932,691,882
	Non-bulk customers (Note-11.01.01)	7,214,694,162	7,575,151,581
		26,345,097,417	25,507,843,463



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
11.01.01 Non-Bulk Customers :			
	Category of Customers :		
	Compressed Natural Gas (CNG)	1,031,775,215	957,620,364
	Captive power	1,956,890,889	2,657,926,334
	Industrial	2,441,016,080	2,123,077,761
	Commercial	156,644,941	177,576,315
	Tea garden	2,576,974	1,728,632
	Domestic	1,625,790,062	1,657,222,175
		7,214,694,162	7,575,151,581
11.02 Provision for Bad and Doubtful Debts :			
	Opening balance	227,254,547	198,148,651
	Add: Provision for bad and doubtful debts expense/ (Income)		29,105,896
		227,254,547	227,254,547
	Less: Adjustment during the year	10,813,723	-
		216,440,825	227,254,547
11.03 Aging of Trade Receivables			
	Up to 6 months	1,690	-
	Over 6 months but less than 1 year	-	-
	1 year or above but less than 2 years	320	-
	2 Years and above	624	-
	Total	2,635	-
12.00 Investment in FDR :			
	Own Fund (Note-12.01)	1,459,245,939	1,182,965,028
	Customers security deposit (Note-12.02)	7,611,782,939	5,045,549,265
	Depreciation fund (12.03)	1,831,325,966	1,215,032,593
		10,902,354,844	7,443,546,886
12.01 FDR of Own Fund :			
	Government Banks:		
	Agrani Bank Ltd.	295,999,532	42,778,375
	Bangladesh Krishi Bank Ltd.	88,966,718	162,069,076
	Basic Bank Ltd.	273,999,022	121,196,888
	Janata Bank Ltd.	177,535,099	89,874,854
	Rupali Bank Ltd.	283,818,227	77,908,246
	Sub-Total	1,120,318,598	493,827,439
	Non-Government Banks:		
	AB Bank Ltd.	-	54,679,916
	Al- Arafa Bank Ltd.	-	109,505,058
	Bangladesh Commerce Bank Ltd.	201,800,000	215,443,884
	EXIM Bank Ltd.	-	37,549,533
	Southeast Bank PLC	20,000,000	-
	Midland Bank Ltd.	56,498,000	52,750,000
	National Bank Ltd.	8,272,233	7,617,158
	Standard Bank Ltd.	-	54,061,050
	UCBL	-	102,800,000
	Union Bank Ltd.	52,357,108	54,730,941
	Sub-Total	338,927,341	689,137,589
	Grand Total	1,459,245,939	1,182,965,028



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
12.02 Customers Security Deposit :			
	Government Banks:		
	Agrani Bank Ltd.	3,843,043,781	913,106,308
	Bangladesh Krishi Bank Ltd.	1,204,590,605	1,061,241,109
	Basic Bank Ltd.	124,256,787	251,944,788
	BDBL	197,235,580	184,382,318
	Janata Bank Ltd.	1,187,859,969	1,134,411,006
	Rupali Bank Ltd.	466,419,594	432,522,417
	Sonali Bank Ltd.	-	479,892,001
	Sub-Total	7,023,406,315	4,457,499,946
	Non-Government Banks:		
	Brac Bank Ltd.	80,000,000	109,515,995
	Dhaka Bank PLC	100,000,000	-
	Eastern Bank Ltd	-	105,200,000
	Global Islami Bank Ltd.	177,375,681	162,833,324
	Prime Bank PLC	100,000,000	-
	Midland Bank Ltd.	51,000,943	210,500,000
	IFIC Bank PLC	40,000,000	-
	Jamuna Bank PLC	40,000,000	-
	Sub-Total	588,376,624	588,049,319
	Grand Total	7,611,782,939	5,045,549,265
12.03 FDR against depreciation fund			
	Government Banks:		
	Agrani Bank Ltd.	662,915,259	228,021,926
	Bangladesh Krishi Bank Ltd.	589,145,580	547,566,693
	Janata Bank Ltd.	208,265,673	213,536,194
	Sonali Bank Ltd.	-	52,525,000
	Rupali Bank Ltd.	370,999,454	173,382,780
	Sub-Total	1,831,325,966	1,215,032,593
	Grand Total	1,831,325,966	1,215,032,593
	The above picture shows investment in:		
	Government Banks	91%	83%
	Non-Government Banks	9%	17%
		100%	100%
	<i>**As per the directions of KGDCL 239th board meeting, a lot of initiatives have been taken to encash FDR from distress bank.</i>		
13.00	Cash and Bank Balances:		
	Cash in hand	182	529
	Imprest fund (Certified by Management)	145,000	145,000
	Cash at bank (Note-13.01)	733,158,979	1,401,369,488
	Customers security deposit A/C (Note-13.02)	126,564,891	1,005,780,577
	Outstation collection A/C (Annexure-D)	4,023,367,005	4,628,919,574
		4,883,236,057	7,036,215,169
13.01 Cash at Bank :			
	Agrani Bank Ltd, Dhaka, A/C-SND 19254087	732,751	59,126,005
	Bangladesh Krishi Bank A/C- CD 853	813,689	681,290
	Bangladesh Krishi Bank A/C- SND 34	21,719,892	19,599,804
	Basic Bank Limited A/C- CD 2901	176,890	445,096
	Basic Bank Limited A/C- SND 679	474,530,548	549,506,134
	Basic Bank Limited A/C- SND 733	23,534,607	51,779,468
	Basic Bank Limited A/C- SND 749	15,611,789	19,753,646
	Janata Bank Limited. A/C-CD 18	4,016	350,790
	Janata Bank Limited. A/C-SND 20	22,648,003	19,999,227
	Janata Bank Limited. A/C-SND 236972369	638,362	65,509,710
	Sonali Bank Limited A/C-SND-18	40,643,494	543,547,937
	UCBL, Dhaka A/C - CD 18779	2,859,927	2,759,330
	UCBL, Agrabad, FC A/C- SND-168	129,245,010	68,311,052
		733,158,979	1,401,369,488



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
13.02	Customers Security Deposit A/C :		
	Basic Bank Limited A/C- SND 728	99,586,902	872,325,029
	NCC Bank Limited A/C-SND 34	269,355	264,964
	Bank Asia Ltd. A/C-SND 43	25,652,804	132,315,993
	Bangladesh Krishi Bank A/C- SND 37	1,055,829	874,591
		126,564,891	1,005,780,577
14.00	Share Capital :		
	a) Authorized	10,000,000,000	10,000,000,000
	1,000,000,000 ordinary shares of Tk. 10 each		
	b) Issued, Subscribed & Paid-up		
	70 Ordinary shares of Tk. 10 each paid-up in cash	700	700
	20,00,00,010 shares @ Tk. 10 each were issued as bonus share (Other than cash)	2,000,000,100	2,000,000,100
	40,00,00,000 shares @ Tk. 10 each were issued as bonus share (Other than cash)	4,000,000,000	4,000,000,000
	57,724,240 shares @ Tk. 10 each were issued as share money deposit	577,242,400	577,242,400
		6,577,243,200	6,577,243,200
15.00	Retained Earnings :		
	Opening balance as on 1st July 2024	11,053,386,974	12,199,137,712
	Prior year adjustment- Previous year Accumulated depreciation Transfer from PPE	(26,699,036)	135,123,398
	Adjustment of depreciation on carrying amount of revalued assets	66,294,022	66,294,022
	Prior year adjustment-Transfer to Project from Depreciation Fund	-	1,370,000,000
	Net profit for the year	4,700,446,560	3,127,746,540
		15,793,428,520	16,898,301,671
	Less: Prior year adjustment- Due to Revaluation of Fixed Assets	(25,013,121)	513,074,934
	Less: Payable to petrobangla against KAFCO additional bill (2024-25) (Note-24)	3,518,676,359	2,821,500,906
	Less: Payable to petrobangla against KAFCO additional bill (2010-11 to 2022-23) (Note-24)	2,032,485,539	-
	Less: Prior year adjustment- Adjustment with BGDCL Current Account against Vendor Agreement	-	1,079,847,401
	Less: Depreciation Fund	526,135,752	530,491,457
	Less: Dividend paid for the year	800,000,000	900,000,000
		6,852,284,529	5,844,914,697
	Closing Balance	8,941,143,991	11,053,386,974
16.00	Depreciation Fund :		
	Opening balance	1,827,065,676	2,574,814,060
	Less: Prior year adjustment-Transfer to Project	-	1,370,000,000
		1,827,065,676	1,204,814,060
	Add: Interest on FDR	-	91,760,160
	Add: Transfer from Retained Earnings	526,135,752	530,491,457
		2,353,201,428	1,827,065,676

i. The above mentioned depreciation fund represent a reserve created for fixed assets replacement purpose by transferring an required amount out of accumulated net profit earned during the period as per formal Board resolution.

17.00	Customers' Security Deposits :		
	Opening balance	7,395,699,928	6,272,925,141
	Add: Received during the year	303,965,538	1,156,949,933
		7,699,665,466	7,429,875,074
	Less : Refund during the year	87,672,837	34,175,146
		7,611,992,629	7,395,699,928

This amount represents deposits by the customers as security against as gas connection required under gas supply contracts are shown as long term liabilities. Such deposits are not repayable till gas supply to the customers continues. However: as disclosed to Note-12.02 of the Financial Statement, total sum of Taka 761,17,82,939.00 have been invested in FDR with government and non-government banks.

Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
18.00	Contractors' Security Deposits :		
	Opening balance	12,685,000	12,685,000
	Add: Received during the year	60,000	-
		12,745,000	12,685,000
	Less : Refund during the year	150,000	-
	Closing balance	12,595,000	12,685,000

This amount represents deposits by the contractors as security for enlistment as contractor which is repayable .

19.00	Long-term loan		
	JICA BD-P-78 (Note- 19.01)	649,058,786	686,146,958
	GOB BD-P-78 (Note- 19.02)	112,343,186	118,762,601
		761,401,972	804,909,559

19.01	JICA BD-P-78		
	Opening balance	686,146,958	722,919,732
	Add: Interest on loan (Note-43)	6,564,024	10,482,739
		692,710,982	733,402,471
	Less: Payment during the Year	43,652,196	47,255,513
		649,058,786	686,146,958

19.02	GOB BD-P-78		
	Opening balance	118,762,601	125,127,435
	Add: Interest on loan (Note-43)	1,134,488	1,814,410
		119,897,089	126,941,845
	Less: Payment during the Year	7,553,903	8,179,244
		112,343,186	118,762,601

i. The loan taken from Bangladesh Government and Japan International Cooperation Agency (JICA), Japan for the purpose of acquiring the Natural Gas Efficiency Project (NGEP). Total loan amount is Tk. 86,58,63,600.00. The loan period is 28 years including 8 years grace period and interest rate is 1% per annum.

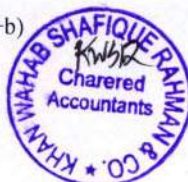
ii. Foreign currency exchange rate translation gain/(loss) was not recognized as per loan agreement (2.06). The risk of exchange rate is borne by Bangladesh Government.

20.00	Current Account with BGDCL :		
	Payable under vendor agreement	-	537,537,045
	Other current account	37,970,767	50,451,631
		37,970,767	587,988,676

21.00	Deferred Tax Liabilities/(Assets) :		
	Opening balance	742,357,079	476,308,150
	Add: Deferred tax expenses/ (income) during the year	(259,433,128)	(13,819,140)
	Add: Deferred Tax for Revaluation Surplus	(9,944,103)	279,868,069
	Closing balance	472,979,848	742,357,079

Reconciliation of Deferred tax liabilities/(assets):

	Carrying value	Tax base	Taxable temporary difference
(a) As at June 30, 2025			
Property, plant and equipment	4,337,934,967	2,189,798,337	2,148,136,630
Provision for bad and doubtful debt	216,440,825	-	(216,440,825)
Total			1,931,695,805
Deferred tax liability (Tax Rate - 25%)			482,923,951
(b) Revalued Assets	1,799,493,105	-	1,799,493,105
Deferred tax liability (Tax Rate - 15%)			269,923,966
Total Deferred Tax Liabilities/(Assets) : (a+b)			752,847,917



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
	(c) As at June 30, 2024		
	Property, plant and equipment (Except land and Leasehold land)	4,685,351,414	2,077,210,586
	Provision for bad and doubtful debt	227,254,547	(227,254,547)
	Total		1,849,956,039
	Deferred tax liability (Tax Rate - 25%)		462,489,010
	(b) Revalued Assets	1,865,787,126	1,865,787,126
	Deferred tax liability (Tax Rate - 15%)		279,868,069
	Total Deferred Tax Liabilities/(Assets) : (a+b)		742,357,079
22.00	Accruals & Provision :		
	Provision for incentive bonus	32,434,190	32,441,002
	Liabilities for service	106,909,862	158,078,239
	Liabilities for goods	87,060,027	91,017,029
	Liabilities for audit fee (Including VAT)	264,500	253,000
	Beneficiaries' profit participation fund (Note-22.01)	408,090,825	248,810,835
	Other current liabilities (Note-22.02)	672,659,029	1,173,635,682
	Payroll deduction(Note-22.03)	6,442,427	3,400,751
		1,313,860,860	1,707,636,538
22.01	Beneficiaries' Profit Participation Fund :		
	Opening Balance	248,810,835	201,858,756
	Add: Provision made during the year	311,459,125	241,933,325
	Add: Recover against final settlement	1,045,305	1,912,550
		561,315,265	445,704,631
	Less: Transferred to the fund	153,224,440	196,893,796
		408,090,825	248,810,835
	Beneficiaries' Profit Participation Fund has been determined as per Bangladesh Labor (Amended) Act' 2014 on the basis of current year's net profit as defined in clause 3 of section 119 of the Companies Act, 1994.		
22.02	Other Current Liabilities :		
	Advance from roads & highway	51,121,075	51,121,075
	Security & Earnest money-suppliers	10,560,988	7,782,076
	Advance from CDA	49,876,731	42,013,542
	Advance from BSCIC	8,843,496	9,065,310
	Advance from BEPZA	232,174,052	701,417,105
	Advance from BR Power	5,597,410	86,042,259
	Advance from Bashundhara Multi Still ltd	9,591,835	
	Advance from Samuda construction ltd	11,687,789	
	Advance from Bashundhara	93,666,565	93,666,565
	Advance from BSCIC, Rawzan	3,400,475	3,400,000
	Advance from Bay Fishing co. Ltd	135,300	135,300
	VAT Deduction from contractor/suppliers bill	20,699,142	11,805,930
	Service charge deduct from advertisement	15,224	-
	Payable to CUET	210	-
	Tax Deduction from contractor/suppliers bill	2,540,515	522,013
	Payable to contractor	203,020	203,020
	Account payable control A/C (store)	172,545,202	166,461,488
		672,659,029	1,173,635,682



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
22.03	Payroll Deduction :		
	Interest on furniture loan	325,827	268,726
	Payable to employee	6,074,156	5,179,589
	Shramik Karmachary Sangsad		3,776
	Employee payable to Conveyance	10,862	-
	Employee payable to Gas Subsidy	103,482	
	Employee payable to Dearness allowance	37,440	62,675
	Welfare fund	(2,113)	4,307
	SPCL welfare fund subs	121	91
	Current Account with TGTD PLC	68,529	(1,225)
	Provident fund-BGFCL	122,824	122,824
	Provident fund-JGTDSL	66,243	66,243
	Welfare fund-JGTDSL	4,816	4,816
	Provident fund-Petrobangla	(682)	(682)
	Provident fund-SGCL	193,239	(4,653,793)
	Provident fund-SGFCL	-	276
	Current Account with MGMCL	(155,240)	(86,024)
	Current Account with RPGCL	(35,957)	(35,957)
	Current Account with BCMCL	(23,493)	(1,839)
	Current Account with BAPEX	650,836	2,107,137
	Employee Final Payment A/C	(1,022,423)	359,811
	Payable to CPF Trustee	23,960	-
		6,442,427	3,400,751
23.00	Inter-Company Current Account :		
	Semuthang Project	-	279,591
	Current Account with TITAS	9,693,253	12,012,946
	Current Account with GTCL	8,804,257	9,052,161
	Current Account with BAPEX.	(179,023)	(179,023)
	Current Account with Sundorban Gas Co.	(654,749)	2,946,157
	Current Account with PGSL	(173,023)	(31,583)
	Current Account with Jalalabad	(914,696)	(914,696)
		16,576,020	23,165,554
24.00	Other Payable-Petrobangla :		
	Opening balance	2,821,500,906	391,875,830
	Add: Provided for the year (2024-25)	3,518,676,359	2,821,500,906
	Add: Provided for the year (2010-11 to 2022-23)	2,032,485,539	-
		8,372,662,804	3,213,376,736
	Less : Settled during the year	-	391,875,830
		8,372,662,804	2,821,500,906
	As per the decision of the Energy and Mineral Resources Division (EMRD) ref no: 28.00.0000.029.10.007.22.196; date: 12 November 2024, KGDCL has accounted for the sale of gas in full value (i.e., TK 30.00 per cubic meter) against the sale of gas to KAFCO and will pay to Petrobangla 100% of the additional amount received over the government/BERC fixed rate from KAFCO after adjusting the BPPF, income tax, and dividend.		
25.00	Income Tax Payable/ (Receivable) :		
	Opening Balance	251,450,221	251,450,221
	Add: Current Tax Expenses:		
	Provided during the year (Note-25.01)	1,476,709,946	1,482,805,768
	Previous year under/ (over) provision	-	-
		1,476,709,946	1,482,805,768
	Less: Payment during the year:		
	Paid for prior year	13,723,463	-
	Advance income tax paid	1,352,302,530	1,482,805,768
		1,366,025,993	1,482,805,768
		362,134,174	251,450,221



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
25.01	Computation of Income Tax:		
A.	Total Taxable Income		
	Net profit before tax		5,917,723,378
	Add: Expenses to be separately considered		
	Accounting depreciation for separate consideration		526,135,752
	Entertainment expenses added back for separate consideration		2,204,244
			<u>528,339,996</u>
	Add: Other inadmissible allowances		
	Donation and subscriptions		3,900,000
	Bad debt provision		(10,813,723)
			<u>(6,913,723)</u>
	Less: Allowable expenses		
	Tax depreciation u/s 50 (1) of the ITA, 2023		530,105,625
	Business Income before separate consideration of Entertainment Exp.		
	Entertainment Allowance as per Sec. 55(viii) ITA, 2023		2,204,244
			<u>532,309,869</u>
	Total Taxable income		<u>5,906,839,782</u>
	Tax Rate		25%
	Tax Payable on Total Taxable Income		<u>1,476,709,946</u>
B.	Minimum Tax Payable U/S-163(5)		
	Gross Receipts during the year		71,493,991,080
	Tax Rate		1%
	Minimum Tax u/s 163(5) of ITA 2023		<u>714,939,911</u>
C.	Minimum Tax U/S-163		
	On Supplies u/s 89		1,169,411,370
	On Bank Interest income u/s 102		176,679,098
	Advance tax paid		6,212,062
	Minimum Tax u/s 163 of ITA 2023		<u>1,352,302,530</u>
	Gross Tax Liability (Higher of A, B and C) under section 163		<u>1,476,709,946</u>
	Total Current tax		<u>1,476,709,946</u>

25.02 Reconciliation of effective tax rate

	%	TAKA
Profit before tax		5,917,723,378
Current tax expense	24.95%	1,476,709,946
Deferred tax expense	-4.38%	(259,433,128)
Total tax expense	20.57%	1,217,276,818
Effective Current Tax	24.95%	1,476,709,946
Effective Deferred Tax	-4.38%	(259,433,128)
Total Effective Tax for the year	20.57%	1,217,276,818

26.00

Liabilities for Gas Purchase :

Opening balance	19,064,845,544	11,437,753,397
Add: Purchase during the year	57,759,753,914	55,670,121,896
	76,824,599,458	67,107,875,293
Less: Paid during the year	60,956,462,775	48,043,029,749
	<u>15,868,136,683</u>	<u>19,064,845,544</u>

i. It represents outstanding amount payable to (BAPEX and Petrobangla) against their margin and Govt. margin on total gas purchase quantity.

27.00

Liabilities for Transmission Charges :

Opening balance	1,383,950,442	339,624,085
Add: Provided for the year (Note-33)	2,903,767,814	2,918,550,436
	4,287,718,256	3,258,174,521
Less: Settled during the year	2,076,260,497	1,874,224,079
	<u>2,211,457,759</u>	<u>1,383,950,442</u>



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
28.00	Liabilities for Gas Margin :		
	Opening balance	1,477,554,902	448,395,400
	Add: Provided for the year	1,825,666,245	1,799,170,303
		3,303,221,147	2,247,565,703
	Less: Settled during the year	1,768,236,562	770,010,801
		1,534,984,585	1,477,554,902
29.00	Liabilities for Energy Security Fund:		
	Opening balance	1,145,810,188	307,313,879
	Add: Provided for the year (Note-35)	1,281,506,105	1,253,389,442
		2,427,316,293	1,560,703,321
	Less: Settled during the year	838,564,704	414,893,133
		1,588,751,589	1,145,810,188



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
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30.00 Sales Revenue (Gas Sales) :

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
Feed Gas for CNG	156.87	153.42	5,493,461,769	5,376,877,763
Power	469.23	627.52	6,983,184,959	8,816,757,849
Captive Power	567.19	514.57	17,162,830,137	15,136,876,182
Fertilizer	622.84	558.41	16,026,789,712	14,157,714,678
Industry	509.61	481.08	14,856,057,030	14,027,764,180
Commercial	29.51	29.62	902,428,500	906,202,744
Tea Estate	0.58	0.59	6,733,454	7,076,396
Domestic	401.80	413.50	7,243,343,576	7,438,610,307
	2,757.63	2,778.71	68,674,829,137	65,867,880,099

5th GSPA between KGDCL and KAFCO has been signed on 30 July 2025 (effective from 01 August 2023). As per new Contact Gas tariff TK. 30/CM has been accounted for this FY. Total revenue as well as annual profit of the company increased in FY 2024-25 as compared to FY 2023-24 as revenue in fertilizer category increased significantly due to increased price of gas supplied to KAFCO.

31.00 Other Operating Income :

Meter rent	289,684,990	168,991,345
Surcharge for late payment	167,157,915	469,343,736
Demand charges	370,858,888	545,176,896
Heating Volume	169,190,986	180,695,105
	996,892,779	1,364,207,082

32.00 Gas Purchase (LNG, IOC Net & NG Including VAT)

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
Feed Gas for CNG	162.35	158.51	4,924,582,472	4,811,184,789
Power	491.30	647.56	6,389,177,268	7,932,070,460
Captive Power	581.92	530.85	16,173,408,059	14,202,463,149
Fertilizer	645.60	577.83	9,046,261,078	8,099,510,338
Industrial	526.67	497.52	14,032,735,132	13,250,455,668
Commercial	30.57	30.61	821,342,437	823,271,613
Tea Estate	0.61	0.61	5,685,482	5,743,625
Domestic	415.97	427.38	6,366,561,986	6,545,422,254
	2,854.99	2,870.89	57,759,753,914	55,670,121,896

32.01 System (Loss) / Gain

	-3.41%	-3.21%
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33.00 Transmission charge : (GTCL)

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
R-LNG	2,846.83	2,861.32	2,903,767,814	2,918,550,436
	2,846.83	2,861.32	2,903,767,814	2,918,550,436

It represents transmission charges are paid to Gas Transmission Company Limited (GTCL) for use of their Transmission Line.

34.00 Gas Development Fund :

In Gas Tariff approved by Govt. on the basis of recommendation of BERC, Tariff for Gas Development Fund has been introduced with effect from October 2009 for creation of fund for under taking intensive performance/activities for Gas Exploration and Production activities. Details are given below:

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
CNG	162.30	158.51	244,018,234	238,319,917
Power	485.86	647.56	80,167,391	106,847,509
Captive Power	586.91	530.85	338,647,749	306,302,273
Fertilizer	645.48	577.83	106,503,618	95,342,545
Industrial	527.45	497.52	231,549,922	218,413,060
Commercial	30.55	30.61	29,878,625	29,940,430
Tea Estate	0.60	0.61	264,964	267,615
Domestic	415.83	427.38	217,065,866	223,092,781
	2,854.99	2,870.89	1,248,096,369	1,218,526,130



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
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35.00 Energy security fund :

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
CNG	162.30	158.51	239,311,530	233,723,124
Power	485.86	647.56	90,613,445	120,770,064
Captive Power	586.91	530.85	342,462,672	309,752,818
Fertilizer	645.48	577.83	121,026,839	108,343,801
Industrial	527.45	497.52	237,615,581	224,134,587
Commercial	30.55	30.61	29,603,669	29,664,905
Tea Estate	0.60	0.61	271,905	274,625
Domestic	415.83	427.38	220,600,464	226,725,518
	2,854.99	2,870.89	1,281,506,105	1,253,389,442

In Gas tariff approved by Govt. on the basis of recommendation of BERC, Tariff for Value of gas as a product has been introduced with effect from 1st September 2015 for creation of fund as Energy Security Fund.

36.00 RPGCL Operational Charges :

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
CNG	161.84	157.98	16,880,016	16,477,172
Power	484.44	645.40	50,527,356	67,315,609
Captive Power	585.25	529.09	61,041,337	55,183,917
Fertilizer	643.64	575.93	67,131,542	60,069,484
Industrial	525.95	495.85	54,856,662	51,717,667
Commercial	30.46	30.51	3,177,164	3,182,394
Tea Estate	0.61	0.61	62,766	63,379
Domestic	414.64	425.95	43,247,650	44,426,469
	2,846.83	2,861.32	296,924,493	298,436,091

37.00 Petrobangla Charges :

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
CNG	162.30	158.51	11,085,099	10,826,239
Power	485.86	647.56	33,184,441	44,228,393
Captive Power	586.91	530.85	40,086,034	36,257,271
Fertilizer	645.48	577.83	44,086,043	39,466,035
Industrial	527.45	497.52	36,024,737	33,980,893
Commercial	30.55	30.61	2,086,616	2,090,932
Tea Estate	0.60	0.61	41,224	41,636
Domestic	415.83	427.38	28,401,530	29,190,105
	2,854.99	2,870.89	194,995,724	196,081,504

38.00 BERC Research Fund :

	Volume in MMCM		Amount in Taka	
	2024-2025	2023-2024	2024-2025	2023-2024
CNG	162.30	158.51	4,869,004	4,755,303
Power	485.86	647.56	14,575,889	19,426,820
Captive Power	586.91	530.85	17,607,336	15,925,595
Fertilizer	645.48	577.83	19,364,294	17,335,008
Industrial	527.45	497.52	15,823,457	14,925,722
Commercial	30.55	30.61	916,522	918,418
Tea Estate	0.60	0.61	18,107	18,288
Domestic	415.83	427.38	12,475,050	12,821,424
	2,854.99	2,870.89	85,649,659	86,126,578

39.00 Operating Expenses :

Employees' cost (39.01)	611,669,359	672,079,336
Repairs & maintenance (39.02)	104,987,211	115,207,491
Administrative expenses (39.03)	240,770,067	294,815,900
Public relation (39.04)	2,853,598	5,359,257
	960,280,235	1,087,461,985



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
39.01	Employees' Cost :		
	Basic salary (Officers)	163,841,739	165,971,968
	Basic salary (Staff)	28,497,648	33,815,994
	Special Allowance	9,642,515	9,857,821
	Honorarium	46,097,777	62,233,270
	Over time (Staff)	24,277,991	26,778,647
	Education allowance	1,991,855	2,206,972
	Incentive bonus	29,199,028	30,126,360
	Festival bonus	31,582,118	31,855,440
	Bangla nababarsha	2,750,081	3,203,109
	Conveyance allowance	132,439	155,712
	Gas allowance	5,581,036	6,120,506
	Hardship allowance (Staff)	53,880	51,312
	Lunch subsidy/ Meal allowance	10,666,284	9,114,515
	Medical allowance	8,178,096	8,513,392
	Washing allowance	724,874	767,717
	House rent allowance	75,844,728	79,932,808
	Company contribution to pension fund	688,376	1,467,256
	CPF company's cont. (Off. & Staff)	39,235,166	39,137,822
	Group insurance (Officer & Staff)	9,538,107	7,342,369
	Gratuity (Officer & Staff)	26,614,882	75,830,074
	Liveries and uniforms	32,769,668	28,483,228
	Welfare expenses	25,000,000	20,000,000
	Leave encashment	21,932,750	13,099,793
	LFA	15,612,840	15,815,380
	Treatment Expense (Pharmacy)	849,235	-
	Charge allowance officer	366,246	197,872
		611,669,359	672,079,336
39.02	Repairs & Maintenance :		
	R & M (General) :		
	Office building	29,666,460	9,688,749
	Office machinery and equipment	7,633,426	3,812,510
		37,299,887	13,501,259
	R & M (Vehicle) :		
	Petrol, oil, lubricant and CNG	12,027,889	10,260,740
	Spare parts replace, painting, CNG	7,229,696	8,786,267
		19,257,584	19,047,007
	R & M (Operational) :		
	Electric system	354,000	265,621
	Plant & machinery	48,075,740	82,393,604
		48,429,740	82,659,225
	Total	104,987,211	115,207,491



Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
39.03	Administrative Expenses :		
	Domestic aid	497,999	449,559
	Wages of casual labor	99,368,358	96,348,322
	Employees welfare expenses	7,024,515	9,765,603
	Training expenses	3,471,660	4,325,327
	Recruitment, promotion and meeting expenses	3,698,957	7,902,730
	Legal expenses	4,682,534	6,732,279
	Consultancy fee	392,603	2,063,091
	Entertainment expenses	2,204,244	2,430,602
	Electricity expenses	7,324,422	11,581,213
	Water and sewerage	325,436	481,086
	Telephone and Fax	2,301,105	4,175,226
	Audit fee	596,670	391,000
	Officer's traveling	10,575,199	9,999,641
	Staffs traveling	576,674	5,100
	Transport fare	233,275	1,257,135
	Office, Guest house and Godown rent	12,783,030	13,936,161
	Guest house and soft furnishing expenses	186,088	494,978
	Bank charges	16,509,816	19,435,188
	Cookeries and cutleries	27,635	38,321
	Electric and other material (Consumable)	653,179	237,806
	Land and land development tax	2,546,464	3,443,462
	Rates and taxes	28,222,885	19,454,557
	Vehicle tax and License	1,364,618	969,731
	Printing and stationery	1,727,056	1,809,921
	Book, magazine and paper expenses	788,994	594,639
	Insurance expenses	6,317,573	6,668,587
	Board meeting expenses	9,319,483	11,423,226
	Feasibility Study	7,716,290	53,489,055
	Store handling expenses	781,789	260,158
	Safety & security expenses	4,651,517	3,272,196
	Donation (CSR/School) expenses	3,900,000	1,380,000
		240,770,067	294,815,900
39.04	Public Relation :		
	Advertisements & Publications	2,853,598	5,359,257
		2,853,598	5,359,257
40.00	Depreciation (Note-04) :	525,473,605	528,740,515
40.01	Amortization (Note-05)	662,147	1,750,942
41.00	Bad Debt Expense / (Income) (Note-11.02) :	(10,813,723)	29,105,896
42.00	Other Non-Operational Income :		
	Transport income	159,068	148,851
	Sales of store	16,751,767	43,095,843
	Sales of paper & magazine	-	7,000
	Sales of tender schedule	117,000	169,000
	Enlistment & renewal fees	2,035,550	285,900
	P/L On Fixed Assets	84,889	1,379,246
	Accommodation rent	32,105	17,920
	Other rental income	27,000	90,000
	Penalty income	17,819,353	68,774,025
	Liquidated damage	148,312	503,163
	Interest on motor cycle loan	72,510	59,522
	Interest on LP/HB loan	10,805,290	13,637,321
	Demurrage from Suppliers	466,560	-
	Reducing Gas Leakage within KGDCL Network	63,135,017	36,166,646
	Notice fee	236,320	960,905
	Other Income (GDF)	549,845,680	-
		661,736,420	165,295,342

According to the Gas development fund (GDF) ledger reconciliation between Petrobangla and KGDCL for the FY 2010-11 to FY 2018-19 and Petrobangla letter vide no: 28.02.0000.029.60.004.24.11, Date: 4th February 2025, the additional payment of Tk 54.98 crore was recorded as other income as per the instructions of Petrobangla.




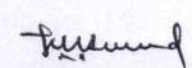
Notes	Particulars	TAKA 2024-2025	TAKA 2023-2024
43.00 Interest Expenses :			
	Interest on loan (JICA BD-P-78)	6,564,024	6,652,595
	Interest on loan (GOB BD-P-78)	1,134,488	1,814,410
		7,698,512	8,467,005
44.00 Interest Income :			
	Interest on bank deposit (SND A/C)	327,118,860	171,205,403
	Interest income (Anowara-Fouzderhat Loan)	20,667,422	23,594,271
	Interest income (Moheshkhali-Anowara Loan)	38,822,133	46,965,603
	Interest income (Moheshkhali Zero Point Loan)	15,299,656	12,725,946
	Interest on FDR	747,810,950	483,551,167
		1,149,719,021	738,042,389
45.00 Income Tax Expenses :			
	Current tax :		
	Current year tax (Note-25)	1,476,709,946	1,482,805,768
	Previous years under/ (over) provision	-	-
		1,476,709,946	1,482,805,768
	Deferred tax (income)/expense (Note-21)	(259,433,128)	(13,819,140)
		1,217,276,818	1,468,986,628
46.00 Contingencies :			
	Contingent liability for Income tax comprises the following as of 30.06.2025: Assessment year 2013-2014 Tk. 875,385.00, Assessment year 2015-2016 Tk. 1,44,12,771.00, Assessment year 2017-18 Tk. 14,81,17,728.00, and Assessment Year 2021-22 Tk. 6,39,93,045.00 Outcome of above pending cases are yet to be finalized.		
47.00 Disputed Revenue:			
	Revenue from UPGD	4,484,979,778	2,463,500,000
		4,484,979,778	2,463,500,000

In the writ petition-6806/2019 filed to the Hon'ble High Court by M/S United Power Generation and Distribution Company Limited (UPGD) for paying the gas bill in power category instead of captive power category, the Hon'ble High Court dismissed the issued rule after the final hearing and gave judgment in favor of KGDCL. In view of the appeal filed by UPGD against the said judgement, the Hon'ble Appellate Division settled the case by dismissing it in favor of KGDCL after a hearing before the full bench of the Hon'ble Appellate Division. The review petition-282/2022 filed by UPGD in the Hon'ble Appellate Division was also dismissed in favor of KGDCL. In this regard, repeated letters were sent to UPGD but the expected response was not received from them. Since there is uncertainty in the recovery, TK. 448.49 crore due to UPGD from October'2018 to January'2025 in the captive power category has not been accounted for in the current fiscal year. In future, arrears from UPGD will be accounted for as sales subject to recovery.

48.00 Capital expenditure commitment:			
	Authorized and contracted for but not provided-pending execution	442,600,000.00	1,650,214,653
		442,600,000	1,650,214,653

- 49.00 General :**
- (a) Figures have been rounded off to the nearest Taka
(b) Previous year's figures have been re-arranged, whenever necessary.


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)

Key Performance Indicator for the Year ended 30 June 2025

SL No.	Particulars	Formula	Amount In Lac	2024-25 Ratio	2023-24 Ratio	Standard Ratio
1	Current Ratio	Current Assets	472,363.25	1.51:1	1.67:1	2:1
		Current Liabilities	312,685.64			
2	Quick Ratio	Current Assets - Inventory-Prepaid Expenses	467,570.95	1.50:1	1.65:1	1:1
		Current Liabilities	312,685.64			
3	Cash Ratio	Cash & Cash Equivalents	48,832.36	0.16:1	0.25:1	1:1
		Current Liabilities	312,685.64			
4	Gross Profit Ratio	Gross Profit X 100	5,901,027.84	8.47%	8.32%	20%-30%
		Net sales	696,717.22			
5	Operating Profit Ratio	Operating profit X 100	4,425,425.57	6.35%	5.87%	10%-20%
		Total sales revenue	696,717.22			
6	Net Profit Ratio	Net Profit After Tax X 100	4,700,446.56	6.75%	4.65%	10%-20%
		Total sales revenue	696,717.22			
7	Return on Total Assets	Net Income x 100	59,177.23	9.93%	7.86%	More than 5%
		Total Asstes	595,666.62			
8	Rate of Return on capital employed	Profit Before Interest and Tax X 100	4,775,702.87	16.88%	12.64%	Not Less than 20%
		Capital employed	282,980.98			
9	Earning per Share (EPS)	Net profit After Tax	47,004.47	7.15	4.76	-
		Number of Ordinary Share	6,577.24			
10	Debt-Equity Ratio	Total Liabilities	401,655.05	2.07:1	1.78:1	1.35:1
		Total Shareholders' Equity	194,011.58			
11	Sales per employee	Total sales revenue	696,717.22	1,699.31	1,552.70	-
		Average no. of employee	410			



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)

SCHEDULE OF REVALUED PROPERTY, PLANT AND EQUIPMENT

FOR THE YEAR ENDED JUNE 30, 2025

Annexure - B

SL. No.	Particulars	Revaluation Surplus/(Deficit)	Rate %	D E P R E C I A T I O N			W.D.V As at 01.07.2025
				Balance As at 01.07.2024	Charge during the year	Adjustment	
1	Transmission and Distribution Plant	22,727,909.00	5	1,136,395.45	1,136,395	-	20,455,118
2	Customer Metering Station (CMS) Plant	412,224,465.00	10	41,222,446.50	41,222,447	-	329,779,572
3	Warehouse & Godown	1,370,078.00	5	68,503.90	68,504	-	1,233,070
4	Others civil construction	3,089,235.00	2.5	77,230.88	77,231	-	2,934,773
5	Line Pipe Equipment	167,551,381.00	5	8,377,569.05	8,377,569	-	150,796,243
6	Distribution Line	291,541,021.00	5	14,577,051.05	14,577,051	-	262,386,919
7	Freehold concrete and brick structure	41,699,473.00	2	833,989.46	833,989	-	40,031,494
8	Land	991,860,880.00	0	-	-	-	991,860,880
9	Protection Plant	16,706.00	5	835.30	835	-	15,035
	Total as at June 30, 2025	1,932,081,148	-	66,294,022	66,294,022	-	1,799,493,105
	Total as at June 30, 2024	1,932,081,148	-	-	66,294,022	-	1,865,787,126



Karnaphuli Gas Distribution Company Limited
(A Company of Petrobangla)

Schedule of Stores Control as on 30.06.2025

Annexure - C

Sl. No	Particulars	Store Code	Balance as on 01.07.2024	Material Received During the year	Material Issued During the year	Material Returned form Job.	Materials Consumed During the year	Balance As on 30.06.2025
1	2	3	4	5	6	7	8 (6-7)	9(4+5-8)
A)	Local Materials:							
1)	Constructions Material	10-00-000	425,326.13	980	980	-	980	425,326.13
2)	Stationary & water supply materials	11-00-000	9,336.63	68,182.00	66,032.00	-	66,032.00	11,486.63
3)	Books & periodicals	15-00-000	-	1,485.00	1,485.00	-	1,485.00	0
4)	Survey Equipments	16-00-000	4,700.00	-	-	-	-	4,700.00
5)	Soft goods	17-00-000	119,417.02	2,450.00	2,900.00	-	2,900.00	118,967.02
6)	Plant & Machinery	19-00-000	3,326,854.36	2,650.00	4,050.00	-	4,050.00	3,325,454.36
7)	Vehicles Spares	20-00-000	1,881,845.81	2,738,391.00	2,412,696.00	-	2,412,696.00	2,207,540.81
8)	Tyre, Tube & Batteries	21-00-000	1,726,003.86	2,744,516.35	1,271,478.44	-	1,271,478.44	3,199,041.77
9)	General Hardware	22-00-000	94,291.37	20,600.00	24,200.00	-	24,200.00	90,691.37
10)	Distilled Water	24-00-000	20,545.00	2,500.00	-	-	-	23,045.00
11)	Fuel, Oil & Lubricant	26-00-000	35,389.39	33,140.00	32,720.00	-	32,720.00	35,809.39
12)	Paints varnishes	27-00-000	6,467.38	9,835.60	8,535.60	-	8,535.60	7,767.38
13)	Liveries	28-00-000	62,925.00	231,992.50	231,992.50	-	231,992.50	62,925.00
14)	Electrical Spares	29-00-000	894,543.59	363,686.40	363,686.40	-	363,686.40	894,543.59
15)	Calcined Petroleum Coke	31-00-000	1,447,070.73	15,000.00	15,000.00	-	15,000.00	1,447,070.73
16)	Miscellaneous	32-00-000	45,216.08	458,419.00	458,419.00	-	455,419.00	45,216.08
	Sub-total (A)		10,099,932.35	6,693,827.85	4,894,174.94		4,894,174.94	11,899,585.26
B)	Foreign Material:							
1)	Line pipe, fittings & Valve	33-00-000	170,921,760.86	82,702,871.95	95,962,925.42	5,056,332.25	90,906,593.17	162,718,039.64
2)	Cathodic, coat & warp Materials	34-00-000	37,845,679.61	19,004,906.23	11,551,017.57	74,793.24	11,476,224.33	45,374,361.51
3)	Plant, Machineries & Spares	35-00-000	258,915,454.15	11,298,455.52	33,016,327.48	325,783.14	32,690,544.34	237,523,365.33
4)	MDPE line pipe and fittings	36-00-000	7,427,087.84		102,514.69		74,920.09	7,352,167.75
	Sub-total (B)		475,109,982.46	113,006,233.70	140,632,785.16	5,456,908.63	135,175,876.53	452,940,339.63
	Grand Total (A + B)		485,209,914.81	119,700,061.55	145,526,960.10	5,456,908.63	140,070,051.47	464,839,924.89



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
SCHEDULE OF CUSTOMER DEPOSIT ACCOUNT
AS AT JUNE 30, 2025

Amount in TK.

SL No.	Name of the Bank	Branch Name	A/C NO.	2024-2025	2023-2024
INDUSTRY					
1	Basic Bank PLC.	Sholoshahar Branch, Ctg	2416-01-0000690	237,841,495.78	897,108,656.38
ON-LINE SYSTEM					
2	Mutual Trust Bank PLC.	Oxygen More Branch, Ctg	0053-0320000456	99,274,600.00	100,982,639.20
3	Southeast Bank PLC.	Oxygen More Branch, Ctg	13500000003	195,691,490.61	238,906,194.04
4	United Commercial Bank PLC.	Murad pur Branch, Ctg	0761301000000278	272,289,414.11	154,723,778.68
5	Bank Asia PLC	Agrabad Branch, Ctg	08136000052	323,970,480.61	176,252,115.72
6	Basic Bank PLC	Sholoshahar Branch, Ctg	2416-01-0001106	395,827,636.86	304,753,850.30
7	Standard Bank PLC	Bahaddarhat Branch, Ctg	03036000115	94,286,840.14	76,042,896.61
8	Exim Bank PLC	CDA Avenue Branch, Ctg	02613100332558	286,047,930.58	263,241,583.75
9	Bangladesh Krishi Bank (BKB)	Sholashahar Branch, Ctg	2931-0320000459	1,050,591.00	229.00
10	One Bank PLC.	CDA Avenue Branch, Ctg	0343000000537	57,274,771.25	62,003,243.62
11	Mercantile Bank PLC	Agrabad Branch, Chattogram	110413125105341	49,807,238.32	64,773,048.10
12	NCC Bank PLC	HaliShahar Branch, Ctg	0030-0315000098	21,379,075.00	154,286.00
13	Agran Bank PLC	Khushi Branch, Chattogram	0200012485549	21,370,085.78	3,600,497.83
14	Dhaka Bank PLC	New Market Branch, Ctg.	0251500000865	48,452,753.17	701,054,154.17
15	Rupali Bank PLC	Bibirhat, Chattogram	5082024000024	9,695,811.00	722,979.00
16	The City Bank PLC.	O.R Nizam Road	3102742339001	53,998,601.11	59,402,559.20
17	Social Islami Bank PLC.	Nozu Maih Hat, Chattogram	1531360000224	2,532,727.80	81,341,118.00
18	Eastern Bank PLC.	Agrabad, Chattogram	11221130674	485,236,121.77	95,652,591.33
19	First Security Bank PLC.	Probortok Moor Branch, Ctg	0119-13100002657	(33,459.94)	7,958,989.92
20	National Bank PLC.	East Nasirabad, Chattogram	1122003651231	561.84	16,348,238.61
21	Prime Bank PLC.	Agrabad Branch, Chattogram	2120317019643	182,610,733.91	49,153,906.99
22	Al-Arafah Islami Bank PLC.	Pahartali Branch, Chattogram	1601220001622	113,449,440.60	131,766,489.80
23	Shahjalal Islami Bank PLC.	Pahartali Branch, Chattogram	302213100000066	18,770,338.06	67,357,907.70
24	Janata Bank PLC.	Muradpur, Ctg.	100199025052	2,728,984.98	89,103.72
25	Modhumoti Bank PLC	Agrabad Branch, Chattogram	110913500000030	30,136.29	45,986,811.08
26	Pubali Bank PLC	Industrial Area, Chattogram	252102000352	24,233,501.00	4,653,573.00
27	NRBC	O.R Nizam Road Branch, Ctg	11836400000020	77,106,335.46	34,011,191.67
28	Union Bank PLC	Kadamtali Branch, Ctg	981210001633	146,282,687.90	195,503,388.10
29	Islami Bank PLC	CDA Avenue Branch, Ctg	20501930900010615	95,162,843.64	195,637,375.19
30	HSBC	Agrabad Branch, Chattogram	4010641068	16,980.06	18.25
31	Meghna Bank PLC		210443500000102	11,608,628.08	-
	(a) Sub Total:			3,327,995,376.77	4,029,183,414.36

COMMERCIAL

32	Basic Bank PLC.	Sholoshahar	2416-01-0000712	577,133.70	207,514.20
ON-LINE SYSTEM					
33	Southeast Bank PLC.	Oxygen More Branch	13500000004	4,309,318.70	3,578,165.64
34	United Commercial Bank PLC.	Muradpur, Ctg.	761301000000298	9,604,862.33	8,608,456.82
35	Bank Asia PLC	Agrabad, Ctg.	8136000053	5,367,592.60	6,026,701.10
36	Basic Bank PLC	Sholoshahar, Ctg	2416-01-0001111	13,608,490.70	14,830,870.57



37	Mutul Trust Bank PLC	Oxygen More, Ctg	0053-0320000465	(770,850.00)	1,226,738.00
38	Standard Bank PLC	Bahaddarhat Branch	03036000116	4,824,371.99	4,223,232.73
39	Exim Bank PLC	CDA Avenue Branch	02613100332591	227,320.42	491,438.43
40	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000468	993,386.00	674,830.00
41	One Bank PLC.	CDA Avenue Branch	0343000000548	2,566,648.29	1,758,948.86
42	Mercantile Bank PLC	Agrabad Branch, Chattogram	110413125105589	712,499.01	435,475.91
43	NCC Bank PLC	Halishahar Branch	0030-0315000105	1,249,900.00	974,092.00
44	Agrani Bank PLC	Khulshi Branch, Chattogram	0200012485686	560,979.77	241,491.38
45	Dhaka Bank PLC	New Market Branch, Ctg	0251500000876	2,238,363.10	1,539,004.34
46	Rupali Bank PLC	Bibirhat, Chattogram	5082024000025	390,842.00	464,828.00
47	Social Islami Bank PLC.	Nogumiar Hat, Chattogram	1531360000235	4,872,099.80	4,979,030.40
48	Eastern Bank PLC.	Agrabad, Chattogram	11221130685	15.20	10.45
49	First Security Bank PLC.	Probortok Moor	0119-13100002658	177,375.76	3,228,776.46
50	National Bank PLC.	East Nasirabad, Chattogram	1122003651236	442.88	2,050,900.23
51	Janata Bank PLC.	Muradpur, Ctg.	100199024331	532,772.51	500,983.96
52	Prime Bank PLC.	Agrabad, Ctg.	2120316019644	84,737.77	5,044.51
53	Al-Arafah Islami Bank PLC.	Pahartali, Ctg	1601220001633	3,259,980.80	2,496,378.20
54	Shahjalal Islami Bank PLC.	Pahartali, Ctg	302213100000067	934,413.16	1,074,856.69
55	The City Bank PLC.	O.R Nizam Road	3102742388001	-	-
55	Pubali Bank PLC	Industrial Area, Chattogram	252102000367	57,997.00	70,409.00
56	Modhumoti Bank PLC	Agrabad	110913500000031	63,798.96	-
57	Union Bank PLC	Kadamtali	98121000644	10,300,534.60	3,951,899.00
58	NRBC	O.R Nizam Road	11836400000021	1,593,853.61	1,226,438.20
59	Islami Bank PLC	CDA Avenue Branch, Ctg	20501930900010413	10,895,827.19	7,288,575.45
60	HSBC	Agrabad	4010641069	-	-
	(b) Sub Total: (COMMERCIAL)			79,234,707.85	72,155,090.53

DOMESTIC

61	BASIC Bank PLC.	Sholoshahar, Ctg	2416-01-0000707	1,712,760.90	3,645,535.48
62	NCC Bank PLC.	Halishahar, Ctg	0315000016	90,120.50	54,793.50

ON-LINE SYSTEM

63	Southeast Bank PLC.	Oxygen More Branch	13500000002	30,404,682.05	20,146,731.86
64	Mutual Trust Bank PLC.	Oxygen More Branch	0053-0320000447	13,660,453.00	11,581,127.80
65	United Commercial Bank PLC.	Muradpur	7613000000289	64,633,489.13	69,446,039.05
66	Bank Asia PLC.	Bank Asia Bhaban, Agrabad	08136000051	41,841,280.22	46,813,250.92
67	Basic Bank PLC	Sholoshahar, Ctg	2416-01-0001099/83	32,731,568.49	32,953,267.92
68	Standard Bank PLC	Bahaddarhat Branch	03036000114	21,097,748.40	18,614,529.77
69	Exim Bank PLC	CDA Avenue Branch	02613100332566	1,511,443.93	3,615,480.01
70	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000440	6,945,403.00	3,140,403.00
71	One Bank PLC.	CDA Avenue Branch	0343000000526	16,312,791.41	17,362,272.30
72	Mercantile Bank PLC	Agrabad Branch, Chattogram	110413125105667	9,505,472.76	11,054,256.15
73	NCC Bank PLC	Halishahar Branch	0030-0315000114	12,017,237.00	13,928,032.00
74	Agrani Bank PLC	Khulshi Branch, Chattogram	0200012484858	11,366,726.80	5,805,816.08
75	Dhaka Bank PLC	New Market Branch, Ctg	0251500000854	6,595,350.89	5,684,121.30
76	Rupali Bank PLC	Bibirhat, Chattogram	5082024000023	6,768,301.00	5,256,308.00
77	Social Islami Bank PLC.	Nogumair Hat, Chattogram	1531360000202	5,058,396.50	33,184,185.70
78	Eastern Bank PLC.	Agrabad, Chattogram	11221130663	774,220.70	617,436.18
79	First Security Bank PLC.	Prabartak Mor	0119-13100002656	(142,007.76)	27,494,656.50
80	National Bank PLC.	East Nasirabad, Chattogram	1122003651200	472.94	8,921,114.55
81	Janata Bank PLC.	Muradpur	100199025338	7,281,146.57	4,341,306.32
82	The City Bank PLC.	O.R Nizam Road	3102742232001	(5,390,329.89)	(4,884,002.18)



83	Prime Bank PLC.	Agrabad	2120315019645	579,150.51	1,199,711.66
84	Al-Arafah Islami Bank PLC.	Pahartoli	1601220001611	13,752,844.20	13,610,060.40
85	Shahjalal Islami Bank PLC.	Pahartoli	302213100000065	4,039,879.00	2,405,908.19
86	Union Bank PLC	Kadamtali	981210001622	27,362,061.20	11,645,224.80
87	Pubali Bank PLC	Industrial Area, Chattogram	252102000348	183,791.00	201,727.00
88	NRBC	O.R Nizam Road	11836400000019	4,199,398.25	2,335,960.00
89	Modhumoti Bank PLC	Agrabad	110913500000029	53,687.29	79,259.01
90	Islami Bank PLC	CDA Avenue Branch, Ctg	20501930900010514	19,979,894.81	7,949,298.00
91	HSBC	Agrabad	4010641067	1.10	25,913.35

MOBILE BANK ACCOUNT

92	MFS (Surecash) Rupali Bank PLC.	Bibirhat, Chattogram	5082024000020	-	-
93	Grameen Phone (GP)	Bashundhara R/A, Dhaka 1229	KGDCL	(267,245.00)	(163,295.00)
94	MFS (My-Cash) Mercantile Bank PLC.	Agrabad	11043131130463	(9,612.44)	162,980.62
95	MFS (Tele-Cash) Southeast Bank PLC.	Oxygen More	0060-13500000005	-	-
96	Dutch-Bangla Bank PLC (Rocket)	Jubilee Road	1421200004877	20,047,810.69	20,465,682.03
97	Brac Bank PLC. (Bkash)	Muradpur	1113103958973001	103,870,855.61	49,758,667.56
98	Dutch-Bangla Bank PLC.(DBBL-Nexus)	Jubilee Road	1421200005316	490,073.70	467,165.11
99	Islami Bank PLC (mcash)	CDA Avenue Branch, Ctg	20501930900010817	-	-
100	United Commercial Bank PLC. (Upay)	Muradpur	761301000000256	1,467,697.17	3,500,163.05
101	Ekipay		1.5012E+15	43,600.00	-
	(c) SubTotal:			480,570,615.63	452,421,087.99

Domestic GOVT. ACCOUNT

102	United Commercial Bank PLC.	Muradpur	761301000000267	870.23	858.17
103	Bank Asia PLC.	Bank Asia Bhaban, Agrabad	8136000050	0.48	0.48
	(d) SubTotal:			870.71	858.65

PREPAID GAS SALES ACCOUNT

104	Basic Bank PLC.	Sholoshahar, Chattogram	2416-01-0001083	1,168,591.37	1,155,625.14
105	Agrani Bank PLC.	Khulshi, Chattogram	200012220895	1,842,009.25	2,718,153.34
106	Agrani Bank PLC.	Pressclub, Chattogram	200012216757	5,837,357.26	4,874,184.45
107	Agrani Bank PLC.	Kapashgola, Chattogram	2000122115952	2,564,520.00	2,963,500.00
108	Agrani Bank PLC.	Industrial Area, Chattogram	200012420799	724,254.27	970,645.00
109	Agrani Bank PLC.	Artillary Centre Br. Ctg	20001230581	1,730,891.86	2,511,184.90
110	Agrani Bank PLC.	SK. Mujib Road	200012226207	3,272,363.03	2,572,396.92
111	Agrani Bank PLC.	Chattasari road, Chattogram	200012223615	2,953,225.00	1,610,425.65
112	United Commercial Bank PLC.	Bhaddarhat, Chattogram	301000000187	1,022,919.33	968,179.29
113	United Commercial Bank PLC.	Andarkilla, Chattogram	0521301000000043	969,767.82	1,426,153.16
114	One Bank PLC.	Chandgaon	583000000991	998,291.20	954,886.28
115	One Bank PLC.	Colonelhat Branch	943000000455	4,352,732.03	1,599,394.70
116	United Commercial Bank PLC.	Dampara	1011301000000217	963,511.84	975,736.09
117	United Commercial Bank PLC.	Chittagong Medical College	142130000000111	316,484.50	121,770.52
118	One Bank PLC.	CDA Avenue Branch	0343000002408	221,587.14	141,509.66
119	One Bank PLC.	Anderkilla Branch	06730000001031	1,122,435.17	1,148,454.87
120	Mercantile Bank PLC	Khulshi	119413133562924	4,019,908.04	2,156,895.09
121	Upay (UCBL)	Muradpur	761301000000314	52,276,988.06	16,730,006.99
122	Bkash (Brac Bank PLC)	Muradpur	1113103958973002	12,623,469.02	33,285.61
	(e) SubTotal:			98,981,306.19	45,632,387.66

CFP

123	Bangladesh Krishi Bank PLC.	Sholoshahar	0320000351	36,584,128.00	29,526,735.00
	(f) SubTotal:			36,584,128.00	29,526,735.00
	Grand Total: (a+b+c+d+e+f)			4,023,367,005.15	4,628,919,574.19



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

SCHEDULE OF BUDGET VARIANCE
FOR THE YEAR ENDED JUNE 30, 2025

Annexure - E

(লক্ষ টাকায়)

খরচের ধরণঃ কর্মকর্তা ও কর্মচারী ব্যয়

ক্রঃ নং	কোড নং	খাতের নাম	২০২৪-২০২৫		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
১	৮০০০১	কর্মকর্তাদের বেতন	১,৭৫০.০০	১,৬৩৮.৪২	১১১.৫৮
২	৮০০০২	কর্মচারীদের বেতন	৪৫০.০০	২৮৪.৯৮	১৬৫.০২
৩	৮০৯৯০	শ্রমিকের মজুরী	-	-	-
৪		মোট বেতন (১+২+৩)	২,২০০.০০	১,৯২৩.৩৯	২৭৬.৬১
৫	৮০০০৪	মহার্ঘ ভাতা (বিশেষ প্রণোদনা)	১১০.০০	৯৬.৪৩	১৩.৫৭
৬	৮০২০২	বাড়ীভাড়া ভাতা	৯৯০.০০	৭৫৮.৪৫	২৩১.৫৫
৭	৮০০৫০	কার্যভার ভাতা	৪.০০	৩.৬৬	০.৩৪
৮	৮০০৭৪	চিকিৎসা ভাতা	৯৫.০০	৮১.৭৮	১৩.২২
৯	৮০৪০৩	চিকিৎসা খরচ	৮.০০	৮.৪৯	(০.৪৯)
১০	৮০০৬৩	কর্মচারীদের টিফিন ভাতা	-	-	-
১১	৮০০২২	উৎসব বোনাস (বাংলা নববর্ষ ভাতাসহ)	৪১০.০০	৩৪৩.৩২	৬৬.৬৮
১২	৮০০২০	উৎসাহ বোনাস	৩৭০.০০	২৯১.৯৯	৭৮.০১
১৩	৮০০৫৩	যাতায়াত ভাতা	২.০০	১.৩২	০.৬৮
১৪	৮০০১০	অধিকাল ভাতা	৩২৫.০০	২৪২.৭৮	৮২.২২
১৫	৮০৩৭০	পোষাক পরিচ্ছদ	৩৩০.০০	৩২৭.৭০	২.৩০
১৬	৮০০৮৫	ধোলাই ভাতা	১০.০০	৭.২৫	২.৭৫
১৭	৮০৪৯০	কল্যাণ ব্যয়	২৫০.০০	২৫০.০০	-
১৮	৮০৫০৫	ছুটির বেতন নগদায়ন	২৫০.০০	২১৯.৩৩	৩০.৬৭
১৯	৮০৩৩০	গ্র্যাচুইটি	৮০০.০০	২৬৬.১৫	৫৩৩.৮৫
২০	৮০৩০১	অবসরভাতা/ পেনশন	২০.০০	৬.৮৮	১৩.১২
২১	৮০৫৫১	চিকিৎসাবিনোদন/ছুটি ভোগ সহায়তা ভাতা	২১০.০০	১৫৬.১৩	৫৩.৮৭
২২	৮০০৭০	লাঞ্চ সাবসিডি	১২০.০০	১০৬.৬৬	১৩.৩৪
২৩	৮৯৯৪০	কর্মকর্তাদের আপ্যায়ন	৫.০০	৪.৯৮	০.০২
২৪	৮০৩২০	গোষ্ঠী বীমা	১০০.০০	৯৫.৩৮	৪.৬২
২৫	৮০৩০২	ভবিষ্য তহবিল (সিপিএফ)	৪৫০.০০	৩৯২.৩৫	৫৭.৬৫
২৬	৮০০৬৬	গ্যাস ভাতা	৭০.০০	৫৫.৮১	১৪.১৯
২৭	৮০০৬৮	হার্ডশীপ/ফিল্ড/পাহাড়ী ভাতা	১.০০	০.৫৪	০.৪৬
২৮	৮০০৩৫	সম্মানী	৬৫০.০০	৪৬০.৯৮	১৮৯.০২
২৯	৮০০০৫	কর্মচারীদের আয়কর	-	-	-
৩০	৮০৪৩০	শিক্ষা সহায়তা ভাতা	২০.০০	১৯.৯২	০.১৩
৩১	৮০৯৯০	অন্যান্য ব্যয়	-	-	-
		মোট (৫ হইতে ৩১)	৫,৬০০.০০	৪,১৯৮.২৮	১,৪০১.৭২
		সর্বমোট (৪+৩২)	৭,৮০০.০০	৬,১২১.৬৭	১,৬৭৮.৩৩



খরচের ধরণঃ অফিস খরচ

ক্রঃ নং	কোড নং	খাতের নাম	২০২৪-২০২৫		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
৩২	৮৮০০১	মুদ্রণ ও মনোহারী	৬০.০০	১৭.২৭	৪২.৭৩
৩৩	৮৪০০২	ডাক তার ও টেলিফোন	৭৫.০০	২৩.০১	৫১.৯৯
৩৪	৮৩০১০	বিদ্যুৎ খরচ, পানি ও পয়	১২৫.০০	৭৬.৫০	৪৮.৫০
৩৫	৮৬০৩০	বিদ্যুৎ ও অন্যান্য ভোগ্য সরঞ্জামাদি	৮.০০	৬.৫৩	১.৪৭
৩৬	৮৫১০১	ভ্রমণ খরচ	১২০.০০	১১১.৫২	৮.৪৮
৩৭	৮৬০০১	অফিস, অতিথি ভবন, গুদাম, গেস্ট হাউজ ভাড়া	১৭০.০০	১২৭.৮৩	৪২.১৭
৩৮	৮২০০৫	আপ্যায়ন খরচ	২৫.০০	২২.০৪	২.৯৬
৩৯	৮০৬১০	প্রশিক্ষণ ব্যয় (স্থানীয় ও বৈদেশিক)	৩৫.০০	৩৪.৭২	০.২৮
৪০	৮১৪০১	আইন খরচ	৫০.০০	৪৬.৮৩	৩.১৭
৪১	৮১৯০১	উপদেষ্টা, গবেষণা ও পরীক্ষণ ব্যয়	১২১.০০	৩.৯৩	১১৭.০৭
৪২	৮৮৬০১	বীমা খরচ ও পি.এস.আই	১০০.০০	৬৩.১৮	৩৬.৮২
৪৩	৮৮৯৫১	পরিচালকের সম্মানী, বোর্ড ও বার্ষিক সাধারণ সভা	১৩০.০০	৯৩.১৯	৩৬.৮১
৪৪	৮১১০১	নিরীক্ষা খরচ	৮.০০	৫.৯৭	২.০৩
৪৫	৮৭৯০১	ব্যাংক চার্জ	২২০.০০	১৬৫.১০	৫৪.৯০
৪৬	৮৮০০৩	বইপত্র ও সাময়িকী, সংবাদপত্র, বার্ষিক প্রতিবেদন	৮.০০	৭.৮৯	০.১১
৪৭	৭৯০০১	কর্পোরেশন ওভারহেড	-	-	-
৪৮	৮৬০৯১	কর, খাজনা, ট্যাক্স, ই.আর.সি	৫০০.০০	৩২১.৩৪	১৭৮.৬৬
৪৯	৮৫০০৩	জ্বালানী (পিওএল ও সিএনজি)	১২৫.০০	১২০.২৮	৪.৭২
৫০	৮৯০৪৫	ফিজিবিলাটি স্ট্যাডি (এলএনজি টার্মিনাল)	৫৭৫.০০	৭৭.১৬	৪৯৭.৮৪
৫১	৮৫১২০	যানবাহন ভাড়া	৬০.০০	২.৩৩	৫৭.৬৭
৫২	৮৫০৯৩	মেরামত ও রক্ষণাবেক্ষন (গাড়ী)	১০০.০০	৭২.৩০	২৭.৭০
৫৩	৭০৩০১	মেরামত ও রক্ষণাবেক্ষন (প্লান্ট, মেশিনারী)	১,০০০.০০	৪৮৪.৩০	৫১৫.৭০
৫৪	৮৬০২১	মেরামত ও রক্ষণাবেক্ষন (ভবন)	৫০০.০০	২৯৬.৬৬	২০৩.৩৪
৫৫	৮৬০২৭	মেরামত ও রক্ষণাবেক্ষন (আসবাব ও ইকুইপ.)	২৪০.০০	৭৬.৩৩	১৬৩.৬৭
৫৬	৮০৪৯৫	কল্যাণ খরচ, বনভোজন, ক্রীড়া ও উৎযাপন	৬৫.০০	৬২.৫০	২.৫০
৫৭	৮৮৯২০	বিজ্ঞাপন	৬০.০০	২৮.৫৪	৩১.৪৬
৫৮	৮৬০১৪	তৈজসপত্র (ক্রোকোরীজ)	৩.০০	০.২৮	২.৭২
৫৯	২০১৯	অবচয়	৫,৬৭৪.০০	৫,২৬১.৩৬	৪১২.৬৪
৬০	৮৯৯০১	সি.এস.আর	৪০.০০	৩৯.০০	১.০০
৬১	৮৯৯০২	অভ্যন্তরীণ গ্যাস ব্যবহার (নিজস্ব ভোগ)	-	-	-
৬২	৮৬০১১	আবাসিক সাজসজ্জা, সফট ফার্নিশিং	৫.০০	১.৮৬	৩.১৪
৬৩	৮৯৯২০	ভান্ডার খরচ/মালামাল পরিবহন ও স্থানান্তর	২৫.০০	৭.৮২	১৭.১৮
৬৪	৮০০৯০	অনিয়মিত, চুক্তিভিত্তিক শ্রমিক মজুরী ও আউটসোর্স	১,১০০.০০	৯৯৩.৬৮	১০৬.৩২
৬৫	৮৬০৮১	নিরাপত্তা খরচ	৫৫.০০	৪৬.৫২	৮.৪৮
৬৬	৮৯৯০৫	শিক্ষা বৃত্তি ব্যয়	১০.০০	৭.৭৪	২.২৬
৬৭	৮০৮০১	নিয়োগ, পদোন্নতি ও অন্যান্য ব্যয়	১০৫.০০	৩৬.৯৯	৬৮.০১
মোট (৩৪ হইতে ৬৯)			১১,৪৯৭.০০	৮,৭৪২.৪৯	২,৭৫৪.৫১
সর্বমোট (৩৩+৭০)			১৯,২৯৭.০০	১৪,৮৬৪.১৬	৪,৪৩২.৮৪

