

**Karnaphuli Gas Distribution
Company Limited**

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
JUNE 30, 2023



শফিক বসাক এন্ড কোং
SHAFIQ BASAK & 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, 2023 and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of 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, 2023 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

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 requirement 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.

- i. During our audit period, we have sent balance confirmation letters to gas suppliers Petrobangla, Bangladesh Petroleum Exploration and Production Company Limited (BAPEX) and other entities Rupantarita Prakritik Gas Company Limited (RPGCL), Gas Transmission Company Limited (GTCL), Bangladesh Energy Regulatory Commission (BERC) related to gas supply. Replies from those yet to be received. There are chances of mismatches between book balances of KGDCL (buyer) and suppliers & other entities.
- ii. The company does not account for its advance against sales for the pre-paid metered customers as some of those customers pay their bill in advance at the period ending date which violates IFRS 15 for recognition of sales & advance against sales.
- iii. Impairment test for property, plant and equipment to be done by management as per paragraph 9 of IAS 36 as it has not been completed as of balance sheet date. As such no impairment gain/(loss) has been recognized in the financial statements.

- iv. Valuations of Fixed Assets were done in the year 2010 at the time of taking over from Bakhrabad Gas Systems Ltd. As per IAS 16: paragraph 34 fixed assets ought to be revalued at fair price with-in 3 or 5 years. But the company failed to comply with such regulation.
- v. A number of Scrap items, Non-moving and Slow-moving items are included in Inventories of Stores and Other Materials which are needed to be valued as per IAS 2 *Inventories*. Closing inventory will be valued at lower of cost or net realizable value as per Para 9 of IAS: 2 *Inventories*.
- vi. Aging analysis of trade receivable has not been disclosed in notes to the financial statements in line with schedule XI of Companies Act, 1994.
- vii. **Employee benefits**

We were not provided any calculation done by management or actuary with regard to adequacy of the fund as of balance sheet date. As such, any short or excess provision cannot be ascertained and incorporated in the financial statements. Moreover, the defined benefit plans have not been measured and accounted for in accordance with para 57 of IAS 19.

The Accounts of Gratuity Fund, Employees' Contributory Provident Fund, Beneficiaries' Profit Participation Fund & Karmakarta Karmachari Kallyan Tahabil for the year were not provided to us for review and comment.

The amount of 10% for Govt. portion of the Beneficiaries' Profit Participation & Welfare fund has never been deposited to the treasury.

- viii. The company has not recognized leases for lease rental in the financial statements which falls under IFRS 16, *Leases*. The company has to account for leases as a Finance lease as per IFRS 16.
- ix. Deletion in the schedule of property, plant & equipment for the fixed assets which were shown during the year at fair value against their cost value which is a violation of IAS 16 "Property, Plant & Equipment". And also unrealized capital gain/(loss) were not accounted for in the statement of profit or loss and other comprehensive income.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significant in the audit of the financial statements of the current period. These matters are addressed in the context of the audit of the financial statements as a whole, and in forming the auditor's opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.



<i>Key Audit Matter (KAM)</i>	<i>How our Audit Addressed the Key Audit Matter</i>
<i>Appropriateness of Revenue Recognition and Disclosures on the Impact of the Initial Application of IFRS 15</i>	
<p>Revenue of BDT 54,436,360,415.00 is recognized in the statement of profit or loss and other comprehensive income for the year ended 30 June 2023 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> <p>Assessing the environment of the measurement as well as other relevant systems supporting the accounting of revenue.</p> <p>Assessing controls for systems and procedures supporting revenue recognition.</p> <p>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 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 # 2.20 and 29.00, 30.00 to the Financial Statements.	
<i>Valuation of Inventory</i>	
<p>The company had inventory of BDT 608,267,583.00 as at 30th June, 2023, held in distribution centers, warehouses and numerous branches.</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 # 2.17.01 and 7.00 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 tax exposures and contingencies in order to assess the adequacy of tax provision. Hence, we consider this to be a significant key audit matter</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> <p>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.</p>
See note # 2.21.02 and 20.00, 44.00 to the Financial Statements	
Property, plant and equipment	
<p>The company has large amount and number of Property, plant and equipment items. Due to technological and time obsolescence the impairment may exist.</p> <p>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.</p>	<p>Our audit procedures in this area included, among others: Assessing the consistency of methodologies used for depreciating the assets.</p> <p>Checking, on sample basis, the accuracy and relevance of the accounting of Property, plant and equipment by management.</p>
See note # 2.13 and 4.00 to the Financial Statements	

Other Information included in the Company's 2023 Annual Report

Other information consists of the information included in the Company's 2023 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 and fair presentation of the financial statements in accordance with IFRSs, the Company Act 1994, the Securities and Exchange Rules 1987 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 company'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 company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional 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 company'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 company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

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

- i. we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- ii. in our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of those books;
- iii. the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

FOR, SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

MD. SHAFIQUL ISLAM, FCA (595)
PARTNER
DVC: 2311160595AS463107



Place: Dhaka, Bangladesh
16 NOVEMBER 2023

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2023

	NOTES	TAKA 30.06.2023	TAKA 30.06.2022
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4.00	6,646,730,306	9,035,477,406
Capital work-in-progress	5.00	1,695,786,348	364,124,903
Loans to employees- Non-current portion	6.00	555,060,276	480,571,590
		8,897,576,930	9,880,173,899
CURRENT ASSETS			
Loans to employees-Current portion	6.00	93,665,200	63,540,840
Inventories of stores and other materials	7.00	608,267,584	672,344,293
Advances, deposits and prepayments	8.00	2,007,883,961	12,194,906
Other current assets and investments	9.00	4,572,899,546	4,586,950,203
Trade receivable	10.00	15,380,955,694	9,062,201,032
Investment in FDR	11.00	7,932,614,355	6,730,888,183
Cash and bank balances	12.00	4,289,854,273	17,134,317,087
		34,886,140,613	38,262,436,544
TOTAL ASSETS		43,783,717,543	48,142,610,443
SHAREHOLDERS' EQUITY & LIABILITIES			
EQUITY			
Share capital	13.00	6,577,243,200	6,577,243,200
Retained earnings	14.00	12,199,137,713	15,536,098,904
Depreciation fund	15.00	2,574,814,060	2,518,646,838
		21,351,194,973	24,631,988,942
NON-CURRENT LIABILITIES			
Customers' security deposits	16.00	6,272,925,141	5,120,355,538
Contractors' security deposits	17.00	12,685,000	12,685,000
Long term loan	18.00	848,047,167	902,646,790
Current account with BGDCL	19.00	(391,850,999)	(391,853,208)
Deferred tax liabilities	20.00	476,308,150	347,426,410
		7,218,114,458	5,991,260,530
CURRENT LIABILITIES			
Accruals & provisions	21.00	1,979,191,619	6,231,867,174
Inter-company current account	22.00	58,803,682	55,879,820
Other payable- Petrobangla	23.00	391,875,830	2,288,573,838
Income tax payable	24.00	251,450,221	2,908,983,778
		2,681,321,351	11,485,304,610
LIABILITIES FOR GAS SUPPLIED			
Liabilities for gas purchase	25.00	11,437,753,397	4,915,463,963
Liabilities for transmission charges	26.00	339,624,085	357,486,322
Liabilities for gas margin	27.00	448,395,400	427,233,850
Liabilities for energy security fund	28.00	307,313,879	333,872,226
		12,533,086,761	6,034,056,361
TOTAL CURRENT LIABILITIES		15,214,408,112	17,519,360,970
TOTAL SHAREHOLDERS' EQUITY & LIABILITIES		43,783,717,543	48,142,610,443

The annexed notes 1 to 48 form an integral part of these Financial Statements.

GENERAL MANAGER
(ACCOUNTS)

COMPANY SECRETARY

MANAGING DIRECTOR

DIRECTOR

As per our annexed report of same date.

FOR, SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS

MD. SHAFIQU L ISLAM, FCA (595)
PARTNER
DVC: 2311160595AS463107




Dhaka, Bangladesh
16 NOVEMBER 2023

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2023

	NOTES	TAKA 2022-2023	TAKA 2021-2022
Sales revenue	29.00	53,432,746,705	47,900,751,259
Other operating income	30.00	1,003,613,710	970,213,588
Total Revenue		54,436,360,415	48,870,964,847
Cost of sales:			
Gas purchase (LNG, IOC Net & NG Including VAT)	31.00	45,667,477,208	26,899,738,806
Transmission charge - inter company	32.00	1,361,060,781	1,306,930,509
Gas development fund	33.00	1,235,201,992	1,179,438,989
Energy security fund	34.00	1,269,080,565	1,295,643,311
RPGCL operational charge	35.00	142,429,969	152,601,969
Petrobangla charge	36.00	93,469,468	158,910,752
BERC Research Fund	37.00	85,669,546	7,969,755
		49,854,389,529	31,001,234,090
Gross Profit		4,581,970,886	17,869,730,757
Operating expenses	38.00	1,022,511,377	1,042,176,993
Depreciation expenses	39.00	477,147,023	371,737,347
Bad and doubtful debts expense	40.00	41,641,726	3,847,953
		1,541,300,126	1,417,762,293
Operating Profit		3,040,670,760	16,451,968,464
Other non-operational income	41.00	102,102,465	118,773,219
Financial Income/ (Expenses)			
Interest expenses	42.00	(8,042,558)	(8,638,409)
Interest income	43.00	803,145,263	696,759,548
		795,102,705	688,121,139
Net profit before contribution to Beneficiaries' profit participation fund		3,937,875,930	17,258,862,822
Less: Contribution to Beneficiaries' profit participation fund		196,893,796	862,943,141
Profit before Tax		3,740,982,133	16,395,919,681
Less: Income tax expense			
Current tax expense	44.00	1,636,195,013	4,390,197,658
Deferred tax (income) / expense	44.00	128,881,740	125,447,194
		1,765,076,753	4,515,644,852
Net Profit after Tax for the year		1,975,905,381	11,880,274,830
Add: Other comprehensive income		-	-
Total Comprehensive Income for the year		1,975,905,381	11,880,274,830

The annexed notes 1 to 48 form an integral part of these Financial Statements.


GENERAL MANAGER
(ACCOUNTS)



COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR

As per our annexed report of same date.

FOR, SHAFIQ BASAK & CO.
CHARTERED ACCOUNTANTS


MD. SHAFIQU L ISLAM, FCA (595)
PARTNER
DVC: 2311160595AS463107



Dhaka, Bangladesh
16 NOVEMBER 2023

KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

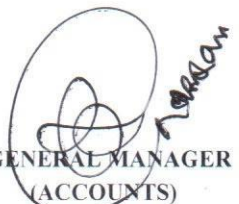
(A Company of Petrobangla)

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2023

	Share Capital	Share Money Deposit	Depreciation Fund	Retained Earnings	Total Equity
Balance as at 01. 07. 2022	6,577,243,200	-	2,518,646,838	15,536,098,904	24,631,988,943
Net profit after tax for the year	-	-	-	1,975,905,381	1,975,905,381
Transfer to Petrobangla against KAFCO additional bill	-	-	-	(1,230,464,023)	(1,230,464,023)
Previous year Accumulated Depreciation Transfer to PPE	-	-	(2,097,667,037)	-	(2,097,667,037)
Interest on FDR	-	-	57,931,709	-	57,931,709
Depreciation Fund	-	-	2,095,902,550	(2,095,902,550)	-
Dividend paid for the year	-	-	-	(1,986,500,000)	(1,986,500,000)
Balance as at 30. 06. 2023	6,577,243,200	-	2,574,814,060	12,199,137,712	21,351,194,973

FOR THE YEAR ENDED JUNE 30, 2022

	Share Capital	Share Money Deposit	Depreciation Fund	Retained Earnings	Total Equity
Balance as at 01. 07. 2021	2,000,000,800	577,242,400	2,045,928,683	16,187,515,701	20,810,687,584
Net profit after tax for the year	-	-	-	11,880,274,830	11,880,274,830
Transfer to Petrobangla against KAFCO additional bill	-	-	-	(2,876,874,340)	(2,876,874,340)
Share money deposits	577,242,400	(577,242,400)	-	-	-
Stock dividend	4,000,000,000	-	-	(4,000,000,000)	-
Depreciation during the year	-	-	371,737,347	-	371,737,347
Interest on FDR	-	-	100,980,808	-	100,980,808
Subsidy against LNG Purchase	-	-	-	(3,904,817,287)	(3,904,817,287)
Dividend paid for the year	-	-	-	(1,750,000,000)	(1,750,000,000)
Balance as at 30. 06. 2022	6,577,243,200	-	2,518,646,838	15,536,098,904	24,631,988,943


GENERAL MANAGER
(ACCOUNTS)


COMPANY SECRETARY


MANAGING DIRECTOR


DIRECTOR



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

STATEMENT OF CASH FLOWS

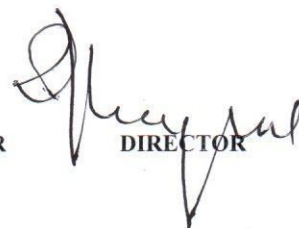
FOR THE YEAR ENDED JUNE 30, 2023

	TAKA 2022-2023	TAKA 2021-2022
a. Cash Flows from Operating Activities:		
Receipts from customers and others	48,219,708,218	47,335,240,313
Paid to suppliers against purchase of gas and others	(53,941,003,592)	(28,253,716,029)
Income tax paid	(4,293,728,570)	(1,592,195,470)
Interest paid	(8,042,558)	(8,638,409)
Net cash (used)/from operating activities	(10,023,066,502)	17,480,690,405
b. Cash Flows from Investing Activities :		
Capital expenditure	(1,534,285,382)	(64,391,936)
Investment in FDR	(1,201,726,172)	436,075,196
Net cash provided/(used) by investing activities	(2,736,011,555)	371,683,260
c. Cash Flows from Financing Activities :		
Customers' security deposits	1,152,569,602	751,644,603
Contractors' security deposits	-	(50,000)
Financial income	803,145,263	696,759,548
Long term loan	(54,599,623)	8,638,409
Subsidy for LNG gas	-	(3,904,817,287)
Interim dividend paid	(1,986,500,000)	(1,750,000,000)
Net cash provided/(used) by financing activities	(85,384,758)	(4,197,824,727)
d. Net increase/(decrease) in cash & cash equivalent (a+b+c)	(12,844,462,815)	13,654,548,938
e. Opening cash and cash equivalents	17,134,317,087	3,479,768,149
f. Closing cash and cash equivalents (d+e)	4,289,854,273	17,134,317,087


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 (IFRSs)**
FOR THE YEAR ENDED JUNE 30, 2023

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:

Income Tax Act 2023

The Income Tax Ordinance 1984

The Income Tax Rules 1984

The Value Added Tax Act 1991

The Value Added Tax Rules 1991

The Custom Act 1969

Bangladesh Labour 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, 2023
- (b) a statement of profit or loss and other comprehensive income for the year ended June 30, 2023
- (c) a statement of changes in equity for the year ended June 30, 2023
- (d) a statement of cash flows for the year ended June 30, 2023
- (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 to 30 June 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 upto the date of disposal. The annual depreciation rates applicable to different category of assets are as follows :

<u>Category of Assets</u>	<u>Rate</u>
Office Extension or Improvement	10%
Workshop Equipment	15%
Cathodic Protection Works	5%
Transmission and Distribution Plant	5%
CMS Plant	10%
Telecom and Computer Equipment	15%
Office and Electrical Equipment	15%
Vehicle	20%
Furniture & Fixtures	10%
Warehouse & Godown	5%
Others civil construction	2.50%
Line Pipe Equipment	5%
Distribution Line	5%
Transmission Line	3.33%
Freehold concrete and brick structure	2.50%
Leasehold Land	1.01%
Land	0%
Protection Plant	10%
Software	10%

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.

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.

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 Advances :

Advances are initially measured at cost after initial recognition, advances are carried at cost less deductions, adjustments or charges to other account heads such as Property, plant and equipment, Inventories or Expenses.

Deposits are measured at payment value.

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 recognised 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 Management Practice.

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 112 (Hundred & Twelve) 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 Authorised 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 Authorised Capital are recognised 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 Labour Law 2006.

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.

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 substantively 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, 2023
1.	PETROBANGLA	Entities under Common control	Gas Purchase	12,122,993,813.00
2.	BAPEX	DO	Gas Purchase	9,944,923.00
3.	BERC	DO	BERC Research Fund	21,381,841.00
4.	GTCL	DO	Transmission charge	339,624,087.36
5.	RPGCL	-	RPGCL Operational Charge	39,142,096.00

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.

3.00 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.



	TAKA 2022-2023	TAKA 2021-2022
4.00 Property, Plant and Equipment :		
A. Cost :		
Opening balance	9,035,477,406	8,951,377,967
Add : Addition during the year	235,814,127	171,406,547
Less: Disposal/sale during the year	49,747,167	87,307,108
Total Cost (A)	9,221,544,366	9,035,477,406
B. Accumulated depreciation :		
Opening balance	-	-
Add: Previous year Accumulated Depreciation Transfer from Depreciation Fund	2,097,667,037	-
Add : Charged during the year	477,147,023	371,737,347
Total accumulated depreciation	2,574,814,060	371,737,347
Less: Transfer to depreciation fund (Note-15)	-	371,737,347
Total accumulated depreciation (B)	2,574,814,060	-
Written Down Value (W.D.V.) (A-B)	6,646,730,306	9,035,477,406

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

5.00 Capital Work-in-Progress :		
Opening Balance	364,124,903	225,584,897
Add: Addition during the year	1,331,661,445	138,540,006
	1,695,786,348	364,124,903
Less: Transferred to property, plant & equipment.	-	-
	1,695,786,348	364,124,903

Details of capital work-in-progress:

Particulars	Balance at 01.07.2022	Expenditure incurred during the year	Transferred to Fixed Assets (PPE)	Balance at 30.06.2023
Digital map	152,450,187	-	-	152,450,187
Fouzderhat Mirsawrai Netwoke Upgradation	129,040,006	1,281,473,163	-	1,410,513,169
Prepaid meter project (2nd)	9,500,000	25,568,659	-	35,068,659
Other civil construction	46,899,552	-	-	46,899,552
Software	26,235,158	24,619,623	-	50,854,781
Total	364,124,903	1,331,661,445	-	1,695,786,348

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.

6.00 Loan to Employees :		
Opening balance	544,112,430	596,270,635
Add: Loan disburse during the year	207,147,978	40,831,954
	751,260,408	637,102,589
Less: Refund during the year	102,534,932	92,990,159
Closing balance	648,725,476	544,112,430
Break-up:		
Current portion	93,665,200	63,540,840
Non-current portion	555,060,276	480,571,590
	648,725,476	544,112,430

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.

7.00 Inventories of Stores & Other Materials :		
Stores and spares (Note- 7.01)	534,191,105	666,738,917
L/C Goods in transit (Note- 7.02)	74,076,479	5,605,376
	608,267,584	672,344,293



	TAKA 2022-2023	TAKA 2021-2022
7.01 Stores and Spares		
Opening balance	666,738,917	676,636,771
Add: Received during the year	85,718,739	165,353,863
	752,457,656	841,990,634
Less: Issued during the year	218,266,551	175,251,718
Closing balance	534,191,105	666,738,917
A schedule of property, plant, & equipment has been given in Annexure- "C".		
7.02 L/C Goods in Transit		
Opening balance	5,605,376	14,472,720
Add: Received during the year	74,953,143	56,077,074
	80,558,519	70,549,795
Less: Issued during the year	6,482,040	64,944,419
Closing balance	74,076,479	5,605,376
8.00 Advances, Deposits and Prepayments :		
Advance (Note-8.01)	2,007,282,930	11,593,875
Deposits (Note-8.02)	601,031	601,031
	2,007,883,961	12,194,906
8.01 Advance:		
Advance to BPI	4,345,919	4,699,169
Advance to Petrobangla against LNG Bill	2,000,000,000	-
Advance to employee/ Advance against expenses	2,742,315	6,752,510
Advance to contractors' and suppliers'	74,000	-
Advance to NBR	115,696	115,696
Advance against Legal Cost	5,000	26,500
	2,007,282,930	11,593,875
The Company paid Tk. 200 Crore as Loan to Petrobangla on 11.06.2023 reference to letter no- 28.02.0000.026.02.001.23.25 dt. 10.05.2023 out of Customer Security Deposit as per Instruction.		
8.02 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
9.00 Other Current Assets & Investments :		
Other current assets (Note-9.01)	308,099,546	177,150,203
Investment in project (Note-9.02)	4,264,800,000	4,409,800,000
	4,572,899,546	4,586,950,203
9.01 Other Current Assets :		
Accrued interest on FDR	247,387,521	153,543,474
Accrued interest on Depreciation Fund	37,112,241	-
Other debtors (Recoverable)	23,599,785	23,606,729
	308,099,546	177,150,203
9.02 Investment In Project :		
GTCL (Anowara-Fouzdarhat Pipe Line)	1,232,500,000	1,377,500,000
GTCL (Zero Point)	886,800,000	886,800,000
GTCL (Moheshkhali-Fouzdarhat Pipe Line)	2,145,500,000	2,145,500,000
	4,264,800,000	4,409,800,000



	TAKA 2022-2023	TAKA 2021-2022
10.00 Trade Receivable :		
Receivable from customers (Note-10.01)	15,579,104,345	9,218,707,956
Less: Provision for bad and doubtful debts (Note-10.02)	198,148,651	156,506,924
	15,380,955,694	9,062,201,032
10.01 Receivable from Customers :		
Bulk customers	8,974,149,335	4,001,810,481
Non-bulk customers (Note-10.01.01)	6,604,955,010	5,216,897,475
	15,579,104,345	9,218,707,956
10.01.01 Non-Bulk Customers :		
Category of Customers :		
Compact Natural Gas (CNG)	971,332,222	993,019,022
Captive power	1,989,599,302	1,450,391,211
Industrial	1,972,147,844	1,162,711,632
Commercial	192,327,012	161,709,142
Tea garden	902,074	1,063,571
Domestic	1,478,646,556	1,448,002,897
	6,604,955,010	5,216,897,475
10.02 Provision for Bad and Doubtful Debts :		
Opening balance	156,506,924	152,658,971
Add: Provision for bad and doubtful debts	41,641,726	3,847,953
	198,148,651	156,506,924
Less: Adjustment during the year	-	-
	198,148,651	156,506,924
11.00 Investment in FDR :		
Own Fund (Note-11.01)	2,529,808,614	1,161,107,914
Customers security deposit (Note-11.02)	4,256,781,287	4,394,825,800
Depreciation fund (11.03)	1,146,024,454	1,174,954,469
	7,932,614,355	6,730,888,183
11.01 FDR of Own Fund :		
Government Banks:		
Agrani Bank Ltd.	134,864,570	-
Bangladesh Krishi Bank Ltd.	408,613,676	103,686,714
Basic Bank Ltd.	-	506,826,646
Janata Bank Ltd.	641,683,256	327,471,937
BDBL	-	165,800,916
Rupali Bank Ltd.	184,407,077	-
Sonali Bank Ltd.	300,000,000	-
Sub-Total	1,669,568,579	1,103,786,212
Non-Government Banks:		
AB Bank Ltd.	50,000,000	-
AI- Arafat Bank Ltd.	100,000,000	-
Bangladesh Commerce Bank Ltd.	200,000,000	-
Brac Bank Ltd.	100,000,000	-
EXIM Bank Ltd.	53,107,865	50,583,705
Global Islami Bank Ltd.	50,000,000	-
Midland Bank Ltd.	150,000,000	-
National Bank Ltd.	7,132,170	6,737,997
UCBL	100,000,000	-
Union Bank Ltd.	50,000,000	-
Sub-Total	860,240,035	57,321,702
Grand Total	2,529,808,614	1,161,107,914



11.02 Customers Security Deposit :**Government Banks:**

Agrani Bank Ltd.

Bangladesh Krishi Bank Ltd.

Basic Bank Ltd.

BDBL

Janata Bank Ltd.

Rupali Bank Ltd.

Sonali Bank Ltd.

Sub-Total**Non-Government Banks:**

AB Bank Ltd.

Eastern Bank Ltd.

First Security Islami Bank Ltd.

Global Islami Bank Ltd.

Meghna Bank Ltd.

Midland Bank Ltd.

National Bank Ltd.

One Bank

Social Islami Bank Ltd.

Standard Bank Ltd.

Sub-Total**Grand Total****11.03 Depreciation Fund:****Government Banks:**

Agrani Bank Ltd.

Bangladesh Krishi Bank Ltd.

Janata Bank Ltd.

Rupali Bank Ltd.

Sub-Total**Non-Government Banks:**

One Bank Ltd.

AB Bank Ltd.

Social Islami Bank Ltd.

Exim Bank Ltd.

National Bank Ltd.

Sub-Total**Grand Total****The above picture shows investment in:**

Government Banks

Non-Government Banks

12.00 Cash and Bank Balances:

Cash in hand

Imprest fund (Certified by Management)

Cash at bank (Note-12.01)

Customers security deposit A/C (Note-12.02)

Outstation collection A/C (Annexure-B)

	TAKA 2022-2023	TAKA 2021-2022
	782,878,542	967,506,693
	945,626,992	1,115,887,516
	408,872,168	1,213,559,624
	174,331,113	-
	636,255,688	444,362,624
	373,588,366	317,577,622
	300,000,000	-
	3,621,552,869	4,058,894,080
	12,155,633	104,252,570
	100,000,000	-
	-	80,985,904
	100,000,000	-
	33,516,570	32,010,000
	100,000,000	-
	11,332,525	23,253,246
	55,625,930	73,990,000
	72,597,760	21,440,000
	150,000,000	-
	635,228,418	335,931,720
	4,256,781,287	4,394,825,800
	256,211,902	245,512,094
	515,454,567	491,408,113
	120,172,697	133,955,447
	152,420,852	145,016,260
	1,044,260,018	1,015,891,914
	-	62,274,240
	24,421,443	23,228,558
	28,721,380	27,301,692
	34,189,566	32,623,632
	14,432,047	13,634,433
	101,764,436	159,062,554
	1,146,024,454	1,174,954,469
	80%	92%
	20%	8%
	100%	100%
	9,033	302
	145,000	145,000
	655,493,692	2,080,112,703
	274,265,516	233,767,799
	3,359,941,032	14,820,291,284
	4,289,854,273	17,134,317,087



	TAKA 2022-2023	TAKA 2021-2022
12.01 Cash at Bank :		
Agrani Bank Ltd, Dhaka, A/C-SND 19254087	57,385,232	-
Bangladesh Krishi Bank A/C- CD 853	2,292,229	2,613,923
Bangladesh Krishi Bank A/C- SND 34	33,656,732	86,911,019
Basic Bank Limited A/C- CD 2901	26,407	2,694
Basic Bank Limited A/C- SND 679	18,139,301	1,804,926,515
Basic Bank Limited A/C- SND 733	9,034,286	12,331,889
Basic Bank Limited A/C- SND 749	279,048,994	152,290,527
Janata Bank Limited. A/C-CD 18	9,108	50,871
Janata Bank Limited. A/C-SND 20	12,272,534	19,152,131
Janata Bank Limited. A/C-SND 236972369	63,413,440	-
Sonali Bank Limited A/C-SND-18	145,457,291	-
UCBL, Dhaka A/C - CD 18779	2,613,732	1,833,135
UCBL, Agrabad, FC A/C- SND-168	32,144,406	-
	655,493,692	2,080,112,703
12.02 Customers Security Deposit A/C :		
Basic Bank Limited A/C- SND 728	121,300,750	218,506,895
NCC Bank Limited A/C-SND 34	260,517	256,908
Bank Asia Ltd. A/C-SND 43	152,552,600	14,718,439
Bangladesh Krishi Bank A/C- SND 37	151,649	285,557
	274,265,516	233,767,799
13.00 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 bonus share (Other than cash)	577,242,400	577,242,400
	6,577,243,200	6,577,243,200
14.00 Retained Earnings :		
Opening balance as	15,536,098,904	16,187,515,701
Net profit for the year	1,975,905,381	11,880,274,830
	17,512,004,286	28,067,790,531
Less: Transfer to share capital	-	4,000,000,000
Less: Payable to petrobangla against KAFCO additional bill	1,230,464,023	2,876,874,340
Less: Subsidy against LNG Purchase	-	3,904,817,287
Less: Depreciation Fund	2,095,902,550	-
Less: Dividend paid for the year	1,986,500,000	1,750,000,000
	5,312,866,573	12,531,691,627
Closing Balance	12,199,137,713	15,536,098,904
15.00 Depreciation Fund :		
Opening balance	2,518,646,838	2,045,928,683
Less: Previous year Accumulated Depreciation Transfer to PPE	2,097,667,037	-
	420,979,801	2,045,928,683
Add: Depreciation during the year (Note-04)	-	371,737,347
Add: Interest on FDR	57,931,709	100,980,808
Add: Transfer from Retained Earnings	2,095,902,550	-
	2,574,814,060	2,518,646,838

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.



	TAKA 2022-2023	TAKA 2021-2022
16.00 Customers' Security Deposits :		
Opening balance	5,120,355,538	4,368,710,935
Add: Received during the year	1,315,249,744	796,430,215
	6,435,605,283	5,165,141,150
Less : Refund during the year	162,680,142	44,785,612
	<u>6,272,925,141</u>	<u>5,120,355,538</u>
<p>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-11.02 of the Financial Statement, total sum of Taka 4,256,781,286.51 have been invested in FDR with government and non-government banks.</p>		
17.00 Contractors' Security Deposits :		
Opening balance	12,685,000	12,735,000
Add: Received during the year	-	-
	12,685,000	12,735,000
Less : Refund during the year	-	50,000
Closing balance	<u>12,685,000</u>	<u>12,685,000</u>
<p>This amount represents deposits by the contractors as security for enlistment as contractor which is repayable .</p>		
18.00 Long-term loan		
JICA BD-P-78 (Note- 18.01)	722,919,732	769,130,754
GOB BD-P-78 (Note- 18.02)	125,127,435	133,516,036
	<u>848,047,167</u>	<u>902,646,790</u>
18.01 JICA BD-P-78		
Opening balance	769,130,754	761,769,902
Add: Interest on loan (Note-42)	6,715,692	7,360,852
	775,846,446	769,130,754
Less: Payment during the Year	52,926,714	-
	<u>722,919,732</u>	<u>769,130,754</u>
18.02 GOB BD-P-78		
Opening balance	133,516,036	132,238,479
Add: Interest on loan (Note-42)	1,326,866	1,277,557
	134,842,902	133,516,036
Less: Payment during the Year	9,715,467	-
	<u>125,127,435</u>	<u>133,516,036</u>
<p>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.</p> <p>ii. Foreign currency exchange rate translation gain/(loss) was not recognised as per loan agreement (2.06). The risk of exchange rate is borne by Bangladesh Government.</p>		
19.00 Current Account with BGDCL :		
Payable under vendor agreement	(418,644,720)	(418,644,720)
Other current account	26,793,721	26,791,512
	<u>(391,850,999)</u>	<u>(391,853,208)</u>
20.00 Deferred Tax Liabilities/(Assets) :		
Opening balance	347,426,410	221,979,217
Add: Deferred tax expenses/ (income) during the year	128,881,740	125,447,194
Closing balance	<u>476,308,150</u>	<u>347,426,410</u>



	TAKA 2022-2023	TAKA 2021-2022
SPCL welfare fund subs	14,649	14,329
Pension fund-TGTDCL	70,053	70,053
Provident fund-BGFCL	122,824	122,824
Provident fund-JGTDSL	66,243	66,243
Welfare fund-JGTDSL	4,816	4,816
Provident fund-Patrobangla	(983)	(982)
Provident fund-SGCL	(753,547)	(753,547)
Provident fund-SGFCL	276	276
Others	264,502	(166,906)
Loan Payable to Employee	73,520,294	-
	79,535,888	7,077,456
22.00 Inter-Company Current Account :		
Current Account with Samuthang	279,591	279,591
Current Account with TITAS	12,373,530	9,927,912
Current Account with GTCL	50,505,598	49,441,644
Current Account with BAPEX.	(179,023)	(179,023)
Current Account with Sundorban Gas Co.	(598,902)	(1,033,402)
Current Account with PGSL	(2,147,322)	(1,975,544)
Current Account with Jalalabad	(1,429,790)	(581,359)
	58,803,682	55,879,820
23.00 Other Payable-Petrobangla :		
Opening balance	2,288,573,838	76,146,789
Add: Provided for the year (Note-14)	1,230,464,023	2,876,874,340
	3,519,037,861	2,953,021,129
Less : Settled during the year	3,127,162,031	664,447,291
	391,875,830	2,288,573,838
24.00 Income Tax Payable/ (Receivable) :		
Opening Balance	2,908,983,778	110,981,589
Add: Current Tax Expenses:		
Provided during the year (Note-24.01)	1,636,195,013	4,390,197,658
Previous year under/ (over) provision	-	-
	1,636,195,013	4,390,197,658
Less: Payment during the year:		
Paid for prior year (FY 2021-2022, U/S-74)	2,657,533,557	-
Advance income tax paid	1,636,195,013	1,592,195,470
	4,293,728,570	1,592,195,470
	251,450,221	2,908,983,778
24.01 Computation of Income Tax:		
A. Total Taxable Income		
Net profit before tax		3,740,982,133
Add: Interest on Depreciation Fund		57,931,709
Add: Expenses to be separately considered		
Accounting depreciation for separate consideration		477,147,023
Entertainment expenses added back for separate consideration		1,656,552
		478,803,575
Add: Other inadmissible allowances		
Donation and subscriptions		1,515,000
Bad debt provision		41,641,726
		43,156,726
Less: Allowable expenses		
Tax depreciation u/s 29 (1) (viii) of the ITO, 1984		742,128,351
Business Income before separate consideration of Entertainment Exp.		
Entertainment Allowance as per Sec. 30(f)(i) & Rule 65 of ITO & ITR 1984		1,656,552
		743,784,903



	TAKA 2022-2023	TAKA 2021-2022
Total Taxable income		3,577,089,241
Tax Rate		27.5%
Tax Payable on Total Taxable Income		983,699,542
B. Minimum Tax Payable U/S-82C(4)		
Gross Receipts during the year		54,436,360,415
Tax Rate		0.60%
Minimum Tax u/s 82C(4) of ITO 1984		326,618,162
C. Minimum Tax U/S-82C(2)		
On Supplies u/s 52		1,079,196,349
On Bank Interest income u/s 53F		118,508,835
Advance tax paid		438,489,830
Minimum Tax u/s 82C(2) of ITO 1984		1,636,195,013
Gross Tax Liability (Higher of A, B and C) under section 82C(5)		1,636,195,013
Total Current tax		1,636,195,013
24.02 Reconciliation of effective tax rate		
Profit before tax	%	TAKA
Current tax expense	43.74%	1,636,195,013
Deferred tax expense	3.45%	128,881,740
Total tax expense	47.18%	1,765,076,753
Effective Current Tax	43.74%	1,636,195,013
Effective Deferred Tax	3.45%	128,881,740
Total Effective Tax for the year	47.18%	1,765,076,753
25.00 Liabilities for Gas Purchase :		
Opening balance	4,915,463,963	4,988,095,161
Add: Purchase during the year	45,667,507,987	26,899,738,806
	50,582,971,950	31,887,833,968
Less: Paid during the year	39,145,218,553	26,972,370,005
	11,437,753,397	4,915,463,963
i. It represents outstanding amount payable to (BAPEX, BGFCL, SGFL and Petrobangla) against their margin and Govt. margin on total gas purchase quantity.		
26.00 Liabilities for Transmission Charges :		
Opening balance	357,486,322	348,051,897
Add: Provided for the year (Note-32)	1,361,060,781	1,306,930,509
	1,718,547,103	1,654,982,406
Less: Settled during the year	1,378,923,018	1,297,496,084
	339,624,085	357,486,322
27.00 Liabilities for Gas Margin :		
Opening balance	427,233,850	412,260,241
Add: Provided for the year	1,556,770,975	1,498,921,465
	1,984,004,825	1,911,181,705
Less: Settled during the year	1,535,609,424	1,483,947,855
	448,395,401	427,233,850
28.00 Liabilities for Energy Security Fund:		
Opening balance	333,872,226	322,029,343
Add: Provided for the year (Note-34)	1,269,080,565	1,295,643,311
	1,602,952,791	1,617,672,654
Less: Settled during the year	1,295,638,912	1,283,800,428
	307,313,879	333,872,226



	TAKA 2022-2023		TAKA 2021-2022	
29.00 Sales Revenue (Gas Sales) :				
	Volume in MMCM		Amount in Taka	
	2022-2023	2021-2022	2022-2023	2021-2022
Feed Gas for CNG	148.61	134.47	5,201,487,077	4,707,260,579
Power	522.47	523.20	4,832,835,337	2,323,714,353
Captive Power	572.08	532.69	12,003,055,389	7,323,134,306
Fertilizer	595.83	811.09	13,602,225,556	20,248,154,456
Industry	498.71	543.26	9,428,942,211	5,807,729,404
Commercial	31.12	31.86	886,420,000	743,843,264
Tea Estate	0.57	0.69	6,777,403	7,441,677
Domestic	415.63	518.60	7,471,003,732	6,739,473,220
	2,785.02	3,095.86	53,432,746,705	47,900,751,259

30.00 Other Operating Income :				
Meter rent			134,678,328	127,691,353
Surcharge for late payment			229,410,314	293,997,593
Demand charges			533,833,942	521,176,479
Heating Volume			105,691,126	27,348,163
			1,003,613,710	970,213,588

31.00 Gas Purchase (LNG, IOC Net & NG Including VAT)				
Category of Supplies	Volume in MMCM		Amount in Taka	
	2022-2023	2021-2022	2022-2023	2021-2022
Feed Gas for CNG	152.37	133.18	4,743,838,833	4,174,982,819
Power	536.65	515.08	4,393,245,675	1,727,316,819
Captive Power	586.67	527.58	11,146,663,621	6,237,201,497
Fertilizer	609.91	803.55	9,025,733,069	3,546,647,034
Industrial	511.32	537.74	8,685,184,744	4,834,866,808
Commercial	31.90	31.54	807,669,305	651,299,903
Tea Estate	0.58	0.67	5,911,677	6,214,651
Domestic	426.25	512.88	6,859,230,284	5,721,209,277
	2,855.65	3,062.22	45,667,477,208	26,899,738,806
31.01 System (Loss) / Gain			-2.47%	1.55%

32.00 Transmission charge :				
Name of the Gas	Volume in MMCM		Amount in Taka	
Transmission	2022-2023	2021-2022	2022-2023	2021-2022
Company Limited				
R-LNG	2,848.60	3,052.04	1,361,060,781	1,306,930,509
	2,848.60	3,052.04	1,361,060,781	1,306,930,509

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

33.00 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:

Categories	Volume in MMCM		Amount in Taka	
	2022-2023	2021-2022	2022-2023	2021-2022
CNG	152.37	133.07	229,084,934	179,506,670
Power	536.65	514.79	88,547,678	87,124,628
Captive Power	586.67	527.18	338,510,027	280,703,696
Fertilizer	609.91	802.97	100,635,231	135,828,837
Industrial	511.32	537.32	224,468,023	220,648,406
Commercial	31.90	31.52	31,197,974	27,901,523
Tea Estate	0.58	0.67	254,204	277,794
Domestic	426.25	512.48	222,503,920	247,447,435
	2,855.65	3,060.00	1,235,201,992	1,179,438,989



34.00 Energy security fund :

Categories

CNG
Power
Captive Power
Fertilizer
Industrial
Commercial
Tea Estate
Domestic

Volume in MMCM		Amount in Taka	
2022-2023	2021-2022	2022-2023	2021-2022
152.37	133.07	224,666,268	196,216,814
536.65	514.79	100,085,708	96,483,833
586.67	527.18	342,323,398	307,606,622
609.91	802.97	114,358,217	150,556,112
511.32	537.32	230,348,165	242,063,245
31.90	31.52	30,910,876	30,540,227
0.58	0.67	260,863	303,816
426.25	512.48	226,127,069	271,872,641
2,855.65	3,060.00	1,269,080,565	1,295,643,311

TAKA 2022-2023	TAKA 2021-2022
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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.

35.00 RPGCL Operational Charges :

Categories

CNG
Power
Captive Power
Fertilizer
Industrial
Commercial
Tea Estate
Domestic

Volume in MMCM		Amount in Taka	
2022-2023	2021-2022	2022-2023	2021-2022
152.01	132.57	7,599,502	6,636,269
534.40	515.80	26,765,835	25,673,339
585.14	525.15	29,261,384	26,290,035
609.43	799.61	30,420,720	40,044,258
510.09	535.57	25,502,774	26,795,703
31.83	31.41	1,591,054	1,571,722
0.58	0.68	28,881	33,633
425.12	511.25	21,259,819	25,557,010
2,848.60	3,052.04	142,429,969	152,601,969

36.00 Petrobangla Charges :

Categories

CNG
Power
Captive Power
Fertilizer
Industrial
Commercial
Tea Estate
Domestic

Volume in MMCM		Amount in Taka	
2022-2023	2021-2022	2022-2023	2021-2022
152.37	133.07	5,003,661	6,890,346
536.65	514.79	19,007,716	26,911,965
586.67	527.18	18,678,179	27,212,208
609.91	802.97	19,334,578	41,416,541
511.32	537.32	16,435,077	27,812,693
31.90	31.52	1,009,850	1,637,154
0.58	0.67	14,705	33,843
426.25	512.48	13,985,700	26,996,002
2,855.65	3,060.00	93,469,468	158,910,752

37.00 BERC Research Fund :

Categories

CNG
Power
Captive Power
Fertilizer
Industrial
Commercial
Tea Estate
Domestic

Volume in MMCM		Amount in Taka	
2022-2023	2021-2022	2022-2023	2021-2022
152.37	12.08	4,571,033	362,332
536.65	40.11	16,099,578	1,203,218
586.67	50.01	17,600,175	1,500,441
609.91	77.00	18,297,315	2,309,903
511.32	49.00	15,339,500	1,469,981
31.90	2.73	956,993	81,766
0.58	0.09	17,372	2,668
426.25	34.65	12,787,582	1,039,446
2,855.65	265.66	85,669,546	7,969,755



	TAKA 2022-2023	TAKA 2021-2022
38.00 Operating Expenses :		
Employees' cost (Note-38.01)	725,230,634	728,550,422
Repairs & maintenance (Note-38.02)	76,442,985	57,250,786
Administrative expenses (Note-38.03)	218,591,606	251,176,282
Public relation (Note-38.04)	2,246,152	5,199,504
	1,022,511,377	1,042,176,993
38.01 Employees' Cost :		
Basic salary (Officers)	159,615,972	134,362,057
Basic salary (Staff)	40,588,931	46,714,557
Honorarium	73,899,700	39,983,880
Over time (Staff)	33,753,765	36,683,658
Education allowance	2,235,409	2,214,043
Incentive bonus	30,282,110	36,986,548
Festival bonus	45,069,715	31,923,370
Bangla nababarsha	3,264,229	2,943,334
Conveyance allowance	201,749	241,592
Gas allowance	6,155,683	4,950,544
Hardship allowance (Staff)	157,360	232,212
Lunch subsidy/ Meal allowance	5,379,549	4,710,419
Medical allowance	8,494,275	7,653,173
Washing allowance	673,107	706,360
House rent allowance	77,937,298	71,100,354
Company contribution to pension fund	322,935	444,143
CPF company's cont. (Off. & Staff)	64,926,392	117,975,005
Group insurance (Officer & Staff)	6,536,254	6,735,289
Gratuity (Officer & Staff)	93,010,082	115,917,449
Liveries and uniforms	18,122,618	15,628,142
Welfare expenses	17,500,000	17,500,000
Leave encashment	20,957,775	17,852,555
LFA	15,943,860	14,805,410
Charge allowance officer	201,866	286,329
	725,230,634	728,550,422
38.02 Repairs & Maintenance :		
R & M (General) :		
Office building	15,954,639	5,021,556
Office machinery and equipment	902,380	1,374,012
	16,857,019	6,395,568
R & M (Vehicle) :		
Petrol, oil, lubricant and CNG	10,110,379	12,576,508
Spare parts replace, painting, CNG	8,238,514	4,439,437
	18,348,893	17,015,944
R & M (Operational) :		
Electric system	519,769	594,258
Plant & machinery	40,717,305	33,245,016
	41,237,074	33,839,274
	76,442,985	57,250,786
38.03 Administrative Expenses :		
Domestic aid	415,583	409,250
Wages of casual labor	92,339,158	93,734,439
Employees welfare expenses	9,499,832	10,128,267
Training expenses (Local)	3,246,686	3,084,082
Training expenses (Foreign)	-	6,914,356
Recruitment, promotion and meeting expenses	1,192,649	24,838,158
Legal expenses	6,253,935	5,110,644
Consultancy fee	68,057	3,132,295
Entertainment expenses	1,656,552	726,938
Electricity expenses	9,364,158	7,950,461
Water and sewerage	165,620	1,218,032



	TAKA 2022-2023	TAKA 2021-2022
Telephone and Fax	4,220,129	5,326,491
Audit fee	445,050	414,000
Officer's traveling	5,214,441	4,651,676
Staffs traveling	21,660	31,661
Transport fare	2,828,725	2,746,120
Office, Guest house and Godown rent	13,316,126	14,561,526
Guest house and soft furnishing expenses	69,470	269,785
Bank charges	15,537,692	16,765,553
Cookeries and cutleries	104,704	5,795
Electric and other material (Consumable)	187,281	147,840
Land and land development tax	12,121,322	3,052,597
Rates and taxes	18,038,755	20,140,684
Vehicle tax and License	768,423	2,338,270
Printing and stationery	2,923,683	2,194,425
Book, magazine and paper expenses	351,048	614,881
Insurance expenses	6,627,988	6,841,162
Board meeting expenses	7,019,402	8,309,677
Store handling expenses	258,593	658,168
Safety & security expenses	2,819,885	3,667,051
Donation (CSR/School) expenses	1,515,000	1,191,999
	218,591,606	251,176,282
38.04 Public Relation :		
Advertisements & Publications	2,246,152	5,199,504
	2,246,152	5,199,504
39.00 Depreciation (Note-04) :	477,147,023	371,737,347
40.00 Bad Debt Expense (Note-10.02) :	41,641,726	3,847,953
41.00 Other Non-Operational Income :		
Transport income	290,924	237,448
Sales of store	30,920,702	72,495,878
Sales of paper & magazine	14,555	-
Sales of tender schedule	979,850	375,000
Enlistment & renewal fees	2,058,200	138,500
Forfeiture A/C (security money)	-	21,047,906
Testing charges	-	15,000
Accommodation rent	44,580	68,940
Other rental income	18,000	72,000
Penalty income	22,395,335	14,317,154
Liquidated damage	287,090	225,152
Interest on motor cycle loan	25,401	47,492
Interest on LP/HB loan	12,411,282	9,567,808
Reducing Gas Leakage within KGDCL Network	32,144,406	-
Application fee	-	500
Notice fee	512,140	164,440
	102,102,465	118,773,219
42.00 Interest Expenses :		
Interest on loan (JICA BD-P-78)	6,715,692	7,360,852
Interest on loan (GOB BD-P-78)	1,326,866	1,277,557
	8,042,558	8,638,409
43.00 Interest Income :		
Interest on bank deposit (SND A/C)	229,818,730	142,844,386
Interest income (Anowara-Fouzderhat Loan)	26,467,463	28,819,247
Interest income (Moheshkhali-Anowara Loan)	45,689,806	134,064,178
Interest income (Moheshkhali Zero Point Loan)	17,735,159	40,202,169
Interest on FDR	483,434,105	350,829,569
	803,145,263	696,759,548



	TAKA 2022-2023	TAKA 2021-2022
44.00 Income Tax Expenses :		
Current tax :		
Current year tax (Note-24)	1,636,195,013	4,390,197,658
Previous years under/ (over) provision	-	-
Deferred tax (income)/expense (Note-20)	1,636,195,013	4,390,197,658
	128,881,740	125,447,194
	<u>1,765,076,753</u>	<u>4,515,644,852</u>

45.00 Contingencies :

The contingent liabilities for Income tax comprise the following as 01.01.2019:

Assessment year 2013-2014 Tk. 875,385.00 and Assessment year 2015-2016 Tk. 2,81,36,234.00 Outcome of above pending cases are yet to be finalized due prolong pandemic.

46.00 Capital expenditure commitment :

Authorized and contracted for but not provided-pending execution

3,526,434,636	4,384,759,994
<u>3,526,434,636</u>	<u>4,384,759,994</u>

47.00 Claim against the company not acknowledged as debt :

There is no claim against the company acknowledged as debt.

48.00 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 Financial Performance Indicators for the Year ended 30 June 2023

SL No.	Particulars	Formula	Amount In Lac (TK)	2022-23 Ratio	2021-22 Ratio	Standard Ratio
1	Current Ratio	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$	348,861.41 152,144.08	2.29:1	2.18:1	2:1
2	Quick Ratio	$\frac{\text{Current Assets} - \text{Inventory} - \text{Prepaid Expenses}}{\text{Current Liabilities}}$	322,699.89 152,144.08	2.12:1	2.14:1	1:1
3	Cash Ratio	$\frac{\text{Cash \& Cash Equivalents}}{\text{Current Liabilities}}$	42,898.54 152,144.08	0.28:1	0.98:1	1:1
4	Gross Profit Ratio (%)	$\frac{\text{Gross Profit} \times 100}{\text{Net Sales}}$	4,581,970.89 544,363.60	8.42%	36.57%	20%-30%
5	Return on Total Sales revenue (%)	$\frac{\text{Operating Profit} \times 100}{\text{Total Sales Revenue}}$	3,040,670.76 544,363.60	5.59%	33.66%	10%-20%
6	Return on Total Assets (%)	$\frac{\text{Net Income} \times 100}{\text{Total Assets}}$	1,975,905.38 437,837.18	4.51%	24.68%	More than 5%
7	Return on Capital Employed (%)	$\frac{\text{Profit Before Interest and Tax} \times 100}{\text{Capital Employed}}$	2,945,879.43 285,693.09	10.31%	51.29%	Not Less than 20%
8	Earning per Share (EPS) (Taka)	$\frac{\text{Net Profit After Tax}}{\text{Number of Ordinary Share}}$	19,759.05 6,577.24	3.00	18.06	-
9	Debt-Equity Ratio	$\frac{\text{Total Liabilities}}{\text{Total Shareholders' Equity}}$	224,325.23 213,511.95	1.05:2	0.95:2	1:2
10	Sales per Employee	$\frac{\text{Total sales revenue}}{\text{Average no. of employee}}$	544,363.60 445	1,223.29	1,231.01	-

During the year 2021-2022 sales revenue has increased mainly on account of significant increase in fertilizer sales tariff rate with KAFCO. Gas sales agreement with KAFCO expired in July 2020. After the expiry of the agreement, KGDCL continued to supply gas to KAFCO as per previous rate of contact until the execution of renewed contact. Gas tariff was recorded by KGDCL as per the last renewed contact with KAFCO which was expired during July 2020. Later on 30 June 2022 an agreement was signed between KGDCL and KAFCO for gas supply at an increased unit rate of gas. Such increase in rate of gas resulted in increased revenue from gas supply to KAFCO delivered From August 2020 to June 2022. Due to increase of gas tariff rate by BERC from June 2022 and revenue of fertilizer category increased significantly in the Year which resulted in an increase of total revenue as well as Annual profit of the company comparing with the previous year.



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)

SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT
FOR THE YEAR ENDED JUNE 30, 2023

Annexure - A

Sl. No.	Particulars	C O S T				Rate %	D E P R E C I A T I O N				W.D.V As at 30.06.2023
		Balance As at 01.07.2022	Addition during the year	Disposal/ Adjustment	Balance As at 30.06.2023		Acc. Dep. At 01.07.2022	Charge during the year	Adjustment	Acc. Dep. At 30.06.2023	
1	Office Extension or Improvement	153,698,424	-	-	153,698,424	10	131,235,608	14,251,318	-	145,486,926	8,211,498
2	Workshop Equipment	386,380	-	-	386,380	15	363,762	6,619	-	370,381	15,999
3	Cathodic Protection Works	6,377,556	-	-	6,377,556	5	3,265,749	318,878	-	3,584,627	2,792,929
4	Transmission and Distribution Plant	375,937,500	-	-	375,937,500	5	95,016,482	10,457,210	-	105,473,692	270,463,808
5	Customer Metering Station (CMS) Plant	1,916,664,871	41,567,654	40,936,549	1,917,295,976	10	422,862,402	187,472,584	4,762,072	605,572,914	1,311,723,062
6	Telecom and Computer Equipment	7,058,258	-	-	7,058,258	15	7,058,234	-	-	7,058,234	24
7	Office and Electrical Equipment	64,858,854	854,014	3,846,507	61,866,361	15	52,071,805	3,108,538	973,427	54,206,916	7,659,445
8	Vehicle	348,056,792	-	-	348,056,792	20	260,713,217	33,011,260	-	293,724,477	54,332,315
9	Furniture & Fixtures	23,503,423	236,881	10	23,740,294	10	16,099,945	1,979,193	-	18,079,138	5,661,156
10	Warehouse & Godown	7,006,387	-	-	7,006,387	5	3,475,051	350,319	-	3,825,370	3,181,017
11	Others civil construction	45,675,557	597,400	-	46,272,957	2.5	10,422,310	1,141,889	-	11,564,199	34,708,757
12	Line Pipe Equipment	1,197,749,228	101,578,566	1,412,481	1,297,915,313	5	164,575,222	62,849,905	6,923	227,418,204	1,070,497,108
13	Distribution Line	2,899,794,809	90,979,612	3,551,619	2,987,222,802	5	798,201,306	156,396,748	53,180	954,544,874	2,032,677,928
14	Transmission Line	226,360,450	-	-	226,360,450	3.33	90,428,908	7,537,803	-	97,966,711	128,393,739
15	Freehold concrete and brick structure	87,319,942	-	-	87,319,942	2.5	28,378,980	2,182,999	-	30,561,979	56,757,963
16	Leasehold Land	16,862,899	-	-	16,862,899	1.01	2,043,783	170,315	-	2,214,098	14,648,801
17	Land	1,641,095,606	-	-	1,641,095,606	0	-	-	-	-	1,641,095,606
18	Protection Plant	21,047	-	-	21,047	10	16,286	2,105	-	18,391	2,656
19	Software	17,049,424	-	-	17,049,424	10	11,437,987	1,704,942	-	13,142,929	3,906,495
	Total as at June 30, 2023	9,035,477,406	235,814,127	49,747,167	9,221,544,366		2,097,667,037	482,942,625	5,795,602	2,574,814,060	6,646,730,306
	Total as at June 30, 2022	8,951,377,967	171,406,547	87,307,108	9,035,477,406		1,725,929,690	507,489,102	135,751,754	2,097,667,037	6,937,810,369

Amount in Taka	
2022-2023	2021-2022

Depreciation Charge:

Charges on assets procured by KGDCI

477,147,023	371,737,347
477,147,023	371,737,347



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED
(A Company of Petrobangla)
SCHEDULE OF CUSTOMER DEPOSIT ACCOUNT
AS AT JUNE 30, 2023

Annexure - B

SL No.	Name of the Bank	Branch Name	A/C NO.	2022-2023 Amount in TK.	2021-2022 Amount in TK.
INDUSTRY					
1	Basic Bank Ltd	Sholoshahar	2416-01-0000690	51,817,200	12,343,292,825
ON-LINE SYSTEM					
2	Mutual Trust Bank Ltd.	Oxygen More Branch	0053-0320000456	143,719,343	110,660,029
3	Southeast Bank Ltd.	Oxygen More Branch	13500000003	149,472,500	99,273,733
4	United Commercial Bank Ltd.	Murad pur, Ctg	0761301000000278	155,268,344	266,812,253
5	Bank Asia Ltd	Agrabad, Ctg	08136000052	266,355,179	133,270,637
6	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001106	197,200,499	190,911,031
7	Standard Bank Ltd	Bahaddarhat Branch	03036000115	40,691,528	18,465,911
8	Exim Bank Ltd	Cad Avenue Branch	02613100332558	178,036,197	119,379,674
9	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000459	59,983	516,192
10	One Bank Ltd.	Cad Avenue Branch	0343000000537	107,189,043	72,336,411
11	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105341	74,123,494	60,966,447
12	NCC Bank Ltd	Hali Shahar Branch	0030-0315000098	9,954,202	15,779,526
13	Agran Bank Ltd	Khushi Branch, Chattogram	0200012485549	1,835,919	953,414
14	Dhaka Bank Ltd	New Market Branch, Ctg.	0251500000865	398,411,005	305,969,804
15	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000024	242,546	136,378
16	The City Bank Ltd.	O.R Nizam Road	3102742339001	52,670,042	24,863,110
17	Social Islami Bank Ltd.	Nogumair Hat, Chattogram	1531360000224	377,665,631	216,878,367
18	Eastern Bank Ltd.	Agrabad, Chattogram	11221130674	77,439,560	2,054,673
19	First Security Bank Ltd.	Probortok Moor	0119-13100002657	58,130,114	1,315,924
20	National Bank Ltd.	East Nasirabad, Chattogram	1122003651231	46,089,966	149,623
21	Prime Bank Ltd.	Agrabad	2120317019643	32,133,553	12,428,173
22	Al-Arafah Islami Bank Ltd.	Pahartali	1601220001622	82,952,814	65,783,387
23	Shahjalal Islami Bank Ltd.	Pahartali	302213100000066	42,540,623	16,245,780
24	Janata Bank Ltd.	Muradpur, Ctg.	100199025052	-	10,974
25	Modhumoti	Agrabad	110913500000030	43,472,891	-
26	Pubali Bank	Industrial Area, Chattogram	2521020000352	25,647,460	-
27	NRBC	O.R Nizam Road	11836400000020	62,894,290	-
28	Union Bank	Kadamtali	981210001633	46,157,197	-
	(a) Sub Total:			2,722,171,121	14,078,454,275
COMMERCIAL					
29	Basic Bank Ltd.	Sholoshahar	2416-01-0000712	110,499	536,480
ON-LINE SYSTEM					
30	Southeast Bank Ltd.	Oxygen More Branch	13500000004	4,851,937	2,153,165
31	United Commercial Bank Ltd.	Muradpur, Ctg.	761301000000298	10,349,718	11,207,644
32	Bank Asia Ltd	Agrabad, Ctg.	81360000053	5,722,098	7,171,690
33	Basic Bnak Ltd	Sholoshahar, Ctg	2416-01-0001111	14,542,583	17,872,655
34	Mutul Trust Bank Ltd	Oxygen More, Ctg	0053-0320000465	505,261	1,194,252
35	Standard Bank Ltd	Bahaddarhat Branch	03036000116	3,300,670	4,561,631
36	Exim Bank Ltd	CDA Avenue Branch	02613100332591	320,393	422,713



37	Bangladesh Krishi Bank (BKB)	Sholashahar, Chattogram	2931-0320000468	646,220	1,160,769
38	One Bank Ltd.	CDA Avenue Branch	034300000548	1,615,098	1,569,405
39	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105589	407,045	554,188
40	NCC Bank Ltd	Halishahar Branch	0030-0315000105	1,256,647	2,483,263
41	Agrani Bank Ltd	Khulshi Branch, Chattogram	0200012485686	1,250,681	1,522,831
42	Dhaka Bank Ltd	New Market Branch, Ctg	0251500000876	1,565,538	4,737,024
43	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000025	975,175	1,475,762
44	Social Islami Bank Ltd.	Nogumiar Hat, Chattogram	1531360000235	3,645,598	6,767,927
45	Eastern Bank Ltd.	Agrabad, Chattogram	11221130685	5	24
46	First Security Bank Ltd.	Probortok Moor	0119-13100002658	(9,628,989)	2,220,041
47	National Bank Ltd.	East Nasirabad, Chattogram	1122003651236	2,241,858	10,912
48	Janata Bank Ltd.	Muradpur, Ctg.	100199024331	338,098	171,865
49	Prime Bank Ltd.	Agrabad, Ctg.	2120316019644	444,573	157,003
50	Al-Arafah Islami Bank Ltd.	Pahartali, Ctg	1601220001633	1,712,920	1,230,901
51	Shahjalal Islami Bank Ltd.	Pahartali, Ctg	302213100000067	586,428	468,041
52	The City Bank Ltd.	O.R Nizam Road	3102742388001	-	-
53	Pubali Bank	Industrial Area, Chattogram	252102000367	29,014	-
54	Modhumoti	Agrabad	110913500000031	-	-
55	Union Bank	Kadamtali	98121000644	1,477,482	-
56	NRBC	O.R Nizam Road	11836400000021	151,210	-
	(b) Sub Total: (COMMERCIAL)			48,417,761	69,650,185

DOMESTIC

57	BASIC Bank Ltd	Sholoshahar, Ctg	2416-01-0000707	2,328,894	17,654,798
58	NCC Bank Ltd.	Halishahar, Ctg	0315000016	3,520,894	11,025,539

ON-LINE SYSTEM

59	Southeast Bank Ltd.	Oxygen More Branch	13500000002	27,603,888	36,113,740
60	Mutual Trust Bank Ltd.	Oxygen More Branch	0053-0320000447	17,581,653	21,003,088
61	United Commercial Bank Ltd.	Muradpur	7613000000289	85,815,992	97,572,757
62	Bank Asia Ltd.	Bank Asia Bhaban, Agrabad	08136000051/50	62,351,757	69,779,336
63	Basic Bank Ltd	Sholoshahar, Ctg	2416-01-0001099/83	40,726,295	47,835,268
64	Standard Bank Ltd	Bahaddarhat Branch	03036000114	19,727,285	19,596,109
65	Exim Bank Ltd	CDA Avenue Branch	02613100332566	3,973,149	4,097,012
66	Bangladesh Krishi Bank (Bkb)	Sholashahar, Chattogram	2931-0320000440	11,334,825	13,292,272
67	One Bank Ltd.	CDA Avenue Branch	0343000000526	18,752,964	24,508,030
68	Mercantile Bank Ltd	Agrabad Branch, Chattogram	110413125105667	10,309,022	10,329,701
69	NCC Bank Ltd	Halishahar Branch	0030-0315000114	17,014,280	38,041,024
70	Agrani Bank Ltd	Khulshi Branch, Chattogram	0200012484858	13,556,797	16,392,940
71	Dhaka Bank Ltd	New Market Branch, Ctg	0251500000854	6,825,247	11,642,970
72	Rupali Bank Ltd	Bibirhat, Chattogram	5082024000023	10,421,058	11,980,050
73	Social Islami Bank Ltd.	Nogumair Hat, Chattogram	1531360000202	35,278,657	66,365,577
74	Eastern Bank Ltd.	Agrabad, Chattogram	11221130663	1,047,997	842,900
75	First Security Bank Ltd.	Prabartak Mor	0119-13100002656	27,115,331	18,150,933
76	National Bank Ltd.	East Nasirabad, Chattogram	1122003651200	10,418,239	153,826
77	Janata Bank Ltd.	Muradpur	100199025338	3,719,347	4,905,769
78	The City Bank Ltd.	O.R Nizam Road	3102742232001	(4,991,509)	-
79	Prime Bank Ltd.	Agrabad	2120315019645	(3,795,349)	-



80	Al-Arafah Islami Bank Ltd.	Pahartoli	1601220001611	12,454,628	9,024,262
81	Shahjalal Islami Bank Ltd.	Pahartoli	302213100000065	1,664,749	1,261,747
82	Union Bank	Kadamtali	981210001622	1,540,222	-
83	Pubali Bank	Industrial Area, Chattogram	252102000348	815,447	-
84	NRBC	O.R Nizam Road	11836400000019	764,195	-
85	Modhumoti Bank	Agrabad	110913500000029	-	-
MOBILE BANK ACCOUNT					
86	MFS (Surecash) Rupali Bank Ltd.	Bibirhat, Chattogram	5082024000020	-	12,782
87	Grameen Phone (GP)		KGDC	(145,555)	458,615
88	MFS (My-Cash) Mercantile Bank Ltd.	Agrabad	11043131130463	70,368	86,919
89	MFS (Tele-Cash) Southeast Bank Ltd.	Oxygen More	0060-13500000005	-	1,316,457
90	Dutch-Bangla Bank Ltd (Rocket)	Jubilee Road	1421200004877	29,652,370	27,619,091
91	Brac Bank Ltd.	Muradpur	1113103958973001	74,762,679	4,430,528
92	Dutch-Bangla Bank Ltd. (DBBL_Nexus))	Jubilee Road	1421200005316	425,352	552,173
(c) SubTotal:				542,641,166	586,046,213
Domestic GOVT. ACCOUNT					
93	United Commercial Bank Ltd.	Muradpur	761301000000267	847	1,016
94	Bank Asia Ltd.	Bank Asia Bhaban, Agrabad	81360000050	0	818
(d) SubTotal:				848	1,834
PREPAID GAS SALES ACCOUNT					
95	Basic Bank Ltd.	Sholoshahar, Chattogram	2416-01-0001083	12,855,343	11,699,242
96	Agrani Bank Ltd.	Khulshi, Chattogram	0200012220895	2,633,394	2,413,802
97	Agrani Bank Ltd.	Pressclub, Chattogram	0200012216757	5,491,125	10,294,741
98	Agrani Bank Ltd.	Kapashgola, Chattogram	02000122115952	2,840,600	2,303,700
99	Agrani Bank Ltd.	Industrial Area, Chattogram	0200012420799	1,058,795	8,062,875
100	Agrani Bank Ltd.	Artillary Centre Br. Ctg	020001230581	2,702,395	4,979,921
101	Agrani Bank Ltd.	SK. Mujib Road	0200012226207	2,538,997	1,610,946
102	Agrani Bank Ltd.	Chattesari road, Chattogram	0200012223615	1,268,314	7,738,811
103	United Commercial Bank Ltd.	Bhaddarhat, Chattogram	301000000187	929,015	1,424,415
104	United Commercial Bank Ltd.	Andarkilla, Chattogram	0521301000000043	1,678,962	1,425,176
105	One Bank Ltd.	Chandgaon	583000000991	1,653,654	460,125
106	One Bank Ltd.	Colonelhat Branch	943000000455	1,044,301	652,749
107	United Commercial Bank Ltd.	Dampara	1011301000000217	570,850	2,846,491
108	United Commercial Bank Ltd.	Chittagong Medical College	142130000000111	78,832	456,254
109	One Bank Ltd.	CDA Avenue Branch	0343000002408	116,315	98,143
110	One Bank Ltd.	Anderkilla Branch	06730000001031	776,203	886,165
111	Mercantile Bank Ltd	Khulshi	119413133562924	2,008,361	1,579,052
(e) SubTotal:				40,245,457	58,932,607
CFP					
112	Bangladesh Krishi Bank Ltd.	Sholoshahar	03200000351	6,464,679	27,206,169
(f) SubTotal:				6,464,679	27,206,169
Grand Total: (a+b+c+d+e+f)				3,359,941,032	14,820,291,284



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

SCHEDULE OF INVENTORIES (STORES AND SPARES) MOVEMENT

FOR THE YEAR ENDED JUNE 30, 2023

Annexure - C

Particulars	Balance As on 01 July 2022	Goods Received		Goods Return		Total Received		Goods Issued		Balance As on 30 June 2023	Variance	Ratio of Variance (%)
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
A. Local Materials:												
Construction materials	437,326	-	-	-	-	-	-	-	-	437,326	-	0.00%
Stationery & water supply material	7,722	24,739	-	24,739	-	24,739	-	24,739	24,739	7,722	-	0.00%
Books & periodicals	-	4,620	-	4,620	-	4,620	-	4,620	4,620	-	-	0.00%
Survey equipments	-	4,700	-	4,700	-	4,700	-	-	4,700	4,700	-	0.00%
Soft goods	76,496	89,237	-	89,237	-	89,237	-	46,096	119,637	43,141	43,141	36.06%
Plant & machinery	3,336,124	-	-	-	-	-	-	-	3,336,124	-	-	0.00%
Vehicles spares	1,443,329	887,173	-	887,173	-	887,173	-	782,865	1,547,637	104,308	104,308	6.74%
Tyre, Tube & Batteries	831,588	3,392,722	-	3,392,722	-	3,392,722	-	1,194,422	3,029,888	2,198,300	2,198,300	72.55%
General hardware	96,591	12,366	-	12,366	-	12,366	-	12,166	96,791	200	200	0.21%
Distilled water	16,125	4,420	-	4,420	-	4,420	-	-	20,545	4,420	4,420	21.51%
Fuel, Oil & Lubricant	36,839	-	-	-	-	-	-	1,450	35,389	(1,450)	(1,450)	-4.10%
Paints varnishes	805	25,993	-	25,993	-	25,993	-	20,331	6,467	5,662	5,662	87.55%
Liveries	63,365	-	-	-	-	-	-	-	63,365	-	-	0.00%
Electrical spares	8,348,730	3,533	-	3,533	-	3,533	-	4,242,564	4,109,699	(4,239,031)	(4,239,031)	-103.15%
Calcined Petroleum Coke	1,447,071	-	-	-	-	-	-	-	1,447,071	-	-	0.00%
Miscellaneous	149,167	338,488	-	338,488	-	338,488	-	432,390	55,265	(93,902)	(93,902)	-169.91%
TOTAL (A)	16,291,280	4,787,990	-	4,787,990	-	4,787,990	-	6,761,642	14,317,627	(1,973,652)	(1,973,652)	-52.54%
B. Foreign Materials:												
Line pipe, fittings & valve	292,231,113	64,805,685	-	64,805,685	-	64,805,685	-	8,809,325	217,686,073	(74,545,039)	(74,545,039)	-34.24%
cathodic, Coat & Wrap materials	50,977,205	812,000	-	812,000	-	812,000	-	158,263	39,466,185	(11,511,020)	(11,511,020)	-29.17%
Plant, Machineries & Spares	299,775,818	2,534,173	-	2,534,173	-	2,534,173	-	632,026	255,257,718	(44,518,100)	(44,518,100)	-17.44%
MDPE line pipe & fittings	7,463,502	-	-	-	-	-	-	-	7,463,502	-	-	0.00%
Total	650,447,637	68,151,859	-	68,151,859	-	68,151,859	-	208,325,632	519,873,477	(130,574,160)	(130,574,160)	-80.85%
GRAND TOTAL (A+B)	666,738,917	72,939,849	-	72,939,849	-	72,939,849	-	215,087,274	534,191,105	(132,547,812)	(132,547,812)	-133.39%



KARNAPHULI GAS DISTRIBUTION COMPANY LIMITED

(A Company of Petrobangla)

SCHEDULE OF BUDGET VARIANCE

FOR THE YEAR ENDED JUNE 30, 2023

Annexure - D
(লক্ষ টাকায়)

খরচের ধরণঃ কর্মকর্তা ও কর্মচারী ব্যয়

ক্রঃ নং	কোড নং	খাতের নাম	২০২২-২০২৩		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
১	৮০০০১	কর্মকর্তাদের বেতন	১,৮০০.০০	১,৫৯৬.১৬	২০৩.৮৪
২	৮০০০২	কর্মচারীদের বেতন	৬০০.০০	৪০৫.৮৯	১৯৪.১১
৩	৮০৯৯০	শ্রমিকের মজুরী	-	-	-
৪		মোট বেতন (১+২+৩)	২,৪০০.০০	২,০০২.০৫	৩৯৭.৯৫
৫	৮০০০৪	মহার্ঘ ভাতা	-	-	-
৬	৮০২০২	বাড়ীভাড়া ভাতা	১,০৮০.০০	৭৭৯.৩৭	৩০০.৬৩
৭	৮০০৫০	কার্যভার ভাতা	৫.০০	২.০২	২.৯৮
৮	৮০০৭৪	চিকিৎসা ভাতা	১০০.০০	৮৪.৯৪	১৫.০৬
৯	৮০৪০৩	চিকিৎসা খরচ	-	-	-
১০	৮০০৬৩	কর্মচারীদের টিফিন ভাতা	-	-	০.০০
১১	৮০০২২	উৎসব বোনাস (বাংলা নববর্ষ ভাতাসহ)	৬৭০.০০	৪৮৩.৩৪	১৮৬.৬৬
১২	৮০০২০	উৎসাহ বোনাস	৬৩০.০০	৩০২.৮২	৩২৭.১৮
১৩	৮০০৫৩	যাতায়াত ভাতা	৫.০০	২.০২	২.৯৮
১৪	৮০০১০	অধিকাল ভাতা	৪০০.০০	৩৩৭.৫৪	৬২.৪৬
১৫	৮০৩৭০	পোষাক পরিচ্ছদ	২০০.০০	১৮১.২৩	১৮.৭৭
১৬	৮০০৮৫	ধোলাই ভাতা	১০.০০	৬.৭৩	৩.২৭
১৭	৮০৪৯০	কল্যাণ ব্যয়	১৭৫.০০	১৭৫.০০	-
১৮	৮০৫০৫	ছুটির বেতন নগদায়ন	২৫০.০০	২০৯.৫৮	৪০.৪২
১৯	৮০৩৩০	গ্র্যাচুইটি	৫৫০.০০	৯৩০.১০	(৩৮০.১০)
২০	৮০৩০১	অবসরভাতা/ পেনশন	৮.০০	৩.২৩	৪.৭৭
২১	৮০৫৫১	চিকিৎসাবিনোদন/ছুটি ভোগ সহায়তা ভাতা	২৫০.০০	১৫৯.৪৪	৯০.৫৬
২২	৮০০৭০	লাঞ্চ সাবসিডি	৭০.০০	৫৩.৮০	১৬.২০
২৩	৮৯৯৪০	কর্মকর্তাদের আপ্যায়ন	৬.০০	৪.১৬	১.৮৪
২৪	৮০৩২০	গোষ্ঠী বীমা	৯০.০০	৬৫.৩৬	২৪.৬৪
২৫	৮০৩০২	ভবিষ্য তহবিল (সিপিএফ)	৭৪০.০০	৬৪৯.২৬	৯০.৭৪
২৬	৮০০৬৬	গ্যাস ভাতা	৮০.০০	৬১.৫৬	১৮.৪৪
২৭	৮০০৬৮	হার্ডশীপ/ফিল্ড/পাহাড়ী ভাতা	৪.০০	১.৫৭	২.৪৩
২৮	৮০০৩৫	সম্মানী	৭৫০.০০	৭৩৯.০০	১১.০০
২৯	৮০০০৫	কর্মচারীদের আয়কর	-	-	-
৩০	৮০৪৩০	শিক্ষা সহায়তা ভাতা	২৭.০০	২২.৩৫	৪.৬৫
৩১	৮০৯৯০	অন্যান্য ব্যয়	-	-	০.০০
৩২		মোট (৫ হইতে ৩১)	৬,১০০.০০	৫,২৫৪.৪১	৮৪৫.৫৯
৩৩		সর্বমোট (৪+৩২)	৮,৫০০.০০	৭,২৫৬.৪৬	১,২৪৩.৫৪



খরচের ধরণঃ অফিস খরচ

ক্রঃ নং	কোড নং	খাতের নাম	২০২২-২০২৩		কম/(বেশি)
			বাজেট বরাদ্দ	প্রকৃত ব্যয়	
৩৪	৮৮০০১	মুদ্রণ ও মনোহারী	৭০.০০	২৯.২৪	৪০.৭৬
৩৫	৮৪০০২	ডাক তার ও টেলিফোন	১০০.০০	৪২.২০	৫৭.৮০
৩৬	৮৩০১০	বিদ্যুৎ খরচ, পানি ও পয়	১২০.০০	৯৫.৩০	২৪.৭০
৩৭	৮৬০৩০	বিদ্যুৎ ও অন্যান্য ভোগ্য সরঞ্জামাদি	৫.০০	১.৮৭	৩.১৩
৩৮	৮৫১০১	ভ্রমণ খরচ	৬০.০০	৫২.৩৬	৭.৬৪
৩৯	৮৬০০১	অফিস, অতিথি ভবন, গুদাম, গেস্ট হাউজ ভাড়া	১৭০.০০	১৩৩.১৬	৩৬.৮৪
৪০	৮২০০৫	আপ্যায়ন খরচ	২০.০০	১৬.৫৭	৩.৪৩
৪১	৮০৬১০	প্রশিক্ষণ ব্যয় (স্থানীয় ও বৈদেশিক)	৭০.০০	৩২.৪৭	৩৭.৫৩
৪২	৮১৪০১	আইন খরচ	১১৫.০০	৬২.৫৪	৫২.৪৬
৪৩	৮১৯০১	উপদেষ্টা, গবেষণা ও পরীক্ষণ ব্যয়	৫০.০০	০.৬৮	৪৯.৩২
৪৪	৮৮৬০১	বীমা খরচ ও পি.এস.আই	৮৫.০০	৬৬.২৮	১৮.৭২
৪৫	৮৮৯৫১	পরিচালকের সম্মানী, বোর্ড ও বার্ষিক সাধারণ সভা	১০০.০০	৭০.১৯	২৯.৮১
৪৬	৮১১০১	নিরীক্ষা খরচ	৫.০০	৪.৪৫	০.৫৫
৪৭	৮৭৯০১	ব্যাংক চার্জ	১৮০.০০	১৫৫.৩৮	২৪.৬২
৪৮	৮৮০০৩	বইপত্র ও সাময়িকী, সংবাদপত্র, বার্ষিক প্রতিবেদন	৭.০০	৩.৫১	৩.৪৯
৪৯	৭৯০০১	কর্পোরেশন ওভারহেড	-	-	-
৫০	৮৬০৯১	কর, খাজনা, ট্যাক্স, ই.আর.সি	৮০০.০০	৩০৯.২৯	৪৯০.৭১
৫১	৮৫০০৩	জ্বালানী (পিএল ও সিএনজি)	১৮০.০০	১০১.১০	৭৮.৯০
৫২	৮৯০৪৫	ফিজেবিলিটি স্ট্যাডি (এলএনজি টার্মিনাল)	-	-	০.০০
৫৩	৮৫১২০	যানবাহন ভাড়া	৪৫.০০	২৮.২৯	১৬.৭১
৫৪	৮৫০৯৩	মেরামত ও রক্ষণাবেক্ষণ (গাড়ী)	৮৩.০০	৮২.৩৯	০.৬১
৫৫	৭০৩০১	মেরামত ও রক্ষণাবেক্ষণ (প্লান্ট, মেশিনারী)	৮০০.০০	৪১২.৩৭	৩৮৭.৬৩
৫৬	৮৬০২১	মেরামত ও রক্ষণাবেক্ষণ (ভবন)	২২৫.০০	১৫৯.৫৫	৬৫.৪৫
৫৭	৮৬০২৭	মেরামত ও রক্ষণাবেক্ষণ (আসবাব ও ইকুইপ.)	১৩০.০০	৯.০২	১২০.৯৮
৫৮	৮০৪৯৫	কল্যাণ খরচ, বনভোজন, ক্রীড়া ও উৎসাপন	১২৪.০০	৯৫.০০	২৯.০০
৫৯	৮৮৯২০	বিজ্ঞাপন	৭৫.০০	২২.৪৬	৫২.৫৪
৬০	৮৬০১৪	তৈজসপত্র (ফ্রেনকারীজ)	৫.০০	১.০৫	৩.৯৫
৬১	২০১৯	অবচয়	৫,৬৮৯.৯০	৪,৭৭১.৪৭	৯১৮.৪৩
৬২	৮৯৯০১	সি.এস.আর	৩০.০০	১৫.১৫	১৪.৮৫
৬৩	৮৯৯০২	অভ্যন্তরীণ গ্যাস ব্যবহার (নিজস্ব ভোগ)	-	-	০.০০
৬৪	৮৬০১১	আবাসিক সাজসজ্জা, সফট ফার্ণিশিং	৫.০০	০.৬৯	৪.৩১
৬৫	৮০০৬০	আপ্যায়ন ভাতা/ঝাড়ুদার/ভূত ভাতা	-	-	০.০০
৬৬	৮৯৯২০	ভান্ডার খরচ/মালামাল পরিবহন ও স্থানান্তর	২০.০০	২.৫৯	১৭.৪১
৬৭	৮০০৯০	অনিয়, চুক্তিভিত্তিক শ্রমিক মজুরী ও আউটসোর্স	১,১০০.০০	৯২৩.৩৯	১৭৬.৬১
৬৮	৮৬০৮১	নিরাপত্তা খরচ	৫৫.০০	২৮.২০	২৬.৮০
৬৯	৮৯৯০৫	শিক্ষা বৃত্তি ব্যয়	২০.০০	-	২০.০০
৭০	৮০৮০১	নিয়োগ, পদোন্নতি ও অন্যান্য ব্যয়	১২৫.০০	১১.৯৩	১১৩.০৭
৭১		মোট (৩৪ হইতে ৭০)	১০,৬৬৮.৯০	৭,৭৪০.১২	২,৯২৮.৭৮
		সর্বমোট (৩৩+৭১)	১৯,১৬৮.৯০	১৪,৯৯৬.৫৮	৪,১৭২.৩২

