

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার
অর্থ মন্ত্রণালয়, অর্থ বিভাগ
মনিটরিং সেল
বাংলাদেশ সচিবালয়, ঢাকা।
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স্মারক নং-০৭.০১.০০০০.০০২.০২.০০১.২৫-১৭৭

তারিখ: ৩০ আষাঢ় ১৪৩২ বঙ্গাব্দ
১৪ জুলাই ২০২৫ খ্রিস্টাব্দ

বিষয়: সরকারি সংস্থাসমূহের জন্য প্রণীত পরিদর্শন প্রশ্নমালা অনুসরণ।

রাষ্ট্রায়ত্ত্ব সংস্থাসমূহকে অধিকতর গতিশীল করে অর্থনৈতিক উন্নয়নে গুরুত্বপূর্ণ ভূমিকা নিশ্চিত করা সম্ভব। কৃষি, শিল্প, বিদ্যুৎ ও গ্যাস, পরিবহন, যাতায়াত ও বিভিন্ন গুরুত্বপূর্ণ সেবা খাতে রাষ্ট্রীয় মালিকানাধীন সংস্থাসমূহ দেশের অর্থনৈতিক প্রবৃদ্ধি ত্বরান্বিতকরণে তাদের কর্মদক্ষতা, সৃজনশীলতা ও উদ্ভাবনীশক্তিকে কাজে লাগিয়ে ইতিবাচক ভূমিকা পালন করছে। এ সকল সংস্থা অর্থনৈতিক প্রবৃদ্ধি ত্বরান্বিত করার মাধ্যমে জনগণের জীবনযাত্রার মান উন্নয়ন, সামাজিক ন্যায়বিচার প্রতিষ্ঠা ও দারিদ্র্য বিমোচনে অবদান রাখছে।

০২। সরকারি সংস্থাসমূহে পরিচালিত কর্মকাণ্ডসমূহ ও বাস্তবায়নাবলী প্রকল্পসমূহ সেরেজমিনে পরিদর্শন ও সংস্থাগুলোর অগ্রগতি পর্যবেক্ষণ করা প্রয়োজন; যা স্বচ্ছতা ও জবাবদিহিতা নিশ্চিতকল্পে সহায়ক ভূমিকা পালন করবে। এ লক্ষ্যে অর্থ বিভাগের মনিটরিং সেল কর্তৃক সরকারি সংস্থাসমূহের জন্য পরিদর্শন প্রশ্নমালা (Questionnaire and Visiting Templates) প্রণয়ন করা হয়েছে। সংশ্লিষ্ট সকল সংস্থাকে Questionnaire and Visiting Templates অনুসরণ করার জন্য নির্দেশক্রমে অনুরোধ করা হলো।

 ১৪/০৭/২০২৫

(মোঃ মাহবুবুল মোর্শেদ)

পরিচালক (উপসচিব)

ফোন: ২২৩৩৫৬৩৫৮

ইমেইলঃ mahabubul1174@gmail.com

বিতরণ (জ্ঞাতার্থে ও কার্যার্থে) (জ্যেষ্ঠতার ক্রমানুসারে নয়):

১। চেয়ারম্যান/ মহাপরিচালক/ ব্যবস্থাপনা পরিচালক/নির্বাহী পরিচালক ----- (সকল)

২। অফিস কপি



Government of the People's Republic of Bangladesh
Ministry of Finance

Questionnaire and Visiting Templates for Public Sector Organizations

General Explanation

A **Public Sector Organization** means any body-corporate, autonomous/semi-autonomous or government institutions or state-owned enterprises or state-owned companies or any other type of government organizations or local government institution constituted under any law or ordinance or executive order of Bangladesh.

Please carefully read and complete this questionnaire:

Basic Information:

Name of Organization:		
Industry:		
Primary Sector:		
Legal Form:		
Shareholding Structure:		
Domestic Central Government Ownership		
Domestic local Government Ownership		
Private Domestic Ownership		
Private Foreign Ownership		
Tax Identification (TIN) Number (if any)	Circle:	Taxes Zones:
VAT Registration Number (if any)		
Date of registration/establishment	DD/MM/YYYY	
Address of Organization		
Name of Parent/Head Office		
Incorporation country of Parent/Head Office		

A. Operation, Business activities and functions of Organization

1. What are the Main activities your Organization in Bangladesh?

Please specify:

2. What is the Main Operation detailing of your Organization in Bangladesh?

Please specify:

3. What are the Main Functions and operations your Organization in Bangladesh?

Please specify:

4. What are the Products and services your Organization in Bangladesh?

Please specify:

5. Who are primary customers of your Organization in Bangladesh?

Please specify:

6. Who are your main stakeholders of your Organization in Bangladesh

Please specify:

B. Basis information on Office premises, logistics and factories

1. Are the Head office premises a?

☐ Build

☐ Refurbished

☐ Purchased

☐ Leased

Please clarify:

2. Is the Factory premises a?

☐ Build

☐ Refurbished

☐ Purchased

☐ Leased

Please clarify:

3. Is the other office premises a?

☐ Build

☐ Refurbished

☐ Purchased

☐ Leased

Please clarify:

4. Please provide a description of premises

Please specify:

Head Quarter

1.

2.

Factory

1.

2.

Other offices

1.

2.

5. Structure Condition and approximate age of each building/premises?

Please specify:

Head Quarter

- 1.
- 2.

Factory

- 1.
- 2.

Other offices

- 1.
- 2.

6. Please provide General description of the building and layout?

Please specify:

Head Quarter

- 1.
- 2.

Factory

- 1.
- 2.

Other offices

- 1.
- 2.

7. Please provide Description of any external areas of the building/factory/office premises?

Please specify:

Head Quarter

- 1.
- 2.

Factory

- 1.
- 2.

Other offices

- 1.
- 2.

C. Security System of Office premises, logistics and factories

1. Please provide details of Access control systems for building/factory/office premises?

Please specify:

Head Quarter

- 1.
- 2.

Factory

- 1.
- 2.

Other offices

- 1.
- 2.

2. Do you have any security systems for HQ/Factory/Office premises?

☐ Yes

☐ No

3. Do you take third party Security Employees or internal security employees for HQ/Factory/Office premises?

☐ Yes

☐ No

4. Do you provide safety training for security personnel or general employees in HQ/Factory/Office premises?

☐ Yes

☐ No

5. Do you have fire safety systems for HQ/Factory/Office premises?

☐ Yes

☐ No

*Please specify the fire safety details of fire alarms, hose machines, extinguishers, and sprinklers etc. **(Please share the list below).***

Head Quarter

1.

2.

Factory

1.

2.

Other offices

1.

2.

6. Do you have an emergency preparedness/emergency response plan/emergency rescue team for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

7. Do you/your organizations perform any drilling and trailing of company's fire safety and/or other safety measures on regular basis for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

8. Do your organizations have any insurance (property liability insurance) for the property, plant and equipment or critical assets situation HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

9. Do you have any safety measurements for property, plant and equipment or critical assets to Organization in HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

10. Do you inspect the safety measurements of HQ/Factory/Office premises on regular interval?

☐ Yes

☐ No

Please specify:

11. Do you have any safety measurements for Personal Protective Equipment (PPE) in HQ/Factory/Office premises? Confirm that PPE is readily available, in good condition, and being used correctly by personnel

☐ Yes

☐ No

Please specify:

12. Do you perform regular security check audits on regular basis in Organizations rescue team for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

13. Do you have Electrical safety measurement for HQ/Factory/Office premises? Electrical Safety: Check for proper insulation, grounding, and protection from electrical hazards.

☐ Yes

☐ No

Please specify of Electronic Security Measures:

14. Do you have General safety guidelines for the Organization?

☐ Yes

☐ No

Please specify:

15. Do you have a team or capacity to deal with Hazardous materials for HQ/Factory/Office premises? Hazardous Materials: Verify proper storage, labeling, and handling of chemicals and hazardous substances.

☐ Yes

☐ No

Please specify:

16. Do you have any mechanism for Employee awareness and vigilance on overall safety for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

17. Do you have any mechanism to note Continuous improvement of security practices on safety for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

18. Do you have Emergency exits and escape routes on safety for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

19. Do you have any system for Encouraging reporting suspicious activities or behaviors by employees on safety for HQ/Factory/Office premises?

☐ Yes

☐ No

Please specify:

20. Do you have a data security system for the Organization?

☐ Yes

☐ No

Please specify:

21. Do you have an Effluent Treatment Plant (ETP) for waste management (waste segregation, disposal procedures, waste minimization and spill containment for the Organization?

☐ Yes

☐ No

Please specify:

D. Financial Information and Audit report State-owned Enterprises

1. How balance you in your Bank and cash in hand as on 30 June (Accounting year closing date)?

☐ Cash in hand..... ☐ Cash at Bank (total).....

Please specify in any comments:

2. Organization legal form?

☐ Private Organization ☐ Public Organization (Non-listed)
☐ Public Organization (listed)

Please specify:

3. Do you complete your statutory audit for the current year?

☐ Yes ☐ No

4. Who was your auditor for this year, and did they obtain DVC (Document verification code) for the audit report and financial statements?

☐ Yes ☐ No

Please specify:

5. What was your audit report's opinion on your financial statement for the current year?

☐ Un-modifying and clean ☐ Qualified
☐ Disclaimer of opinion ☐ modified with Emphasis
☐ Adverse Opinion

Please specify if there are any other's opinion:

6. Did you do your AGM on time?

☐ Yes ☐ No

Please specify if not:

7. Did you publish your audited financial statement in public domain, and did you do it on time?

☐ Yes

☐ No

Please specify if not:

8. Do you have an internal audit department and Internal Control Framework?

☐ Yes

☐ No

Please specify if not:

9. What are the non-compliances that were noted for your financial statement by the auditor?

Please specify below:

SUMMARY OF CHECKLIST RESULTS	
General	
This worksheet may be used to summarise the results of this checklist as to whether the recognition, measurement, presentation and disclosure requirements of IFRS Accounting Standard have been met:	
Areas of noncompliance	
The following areas of noncompliance were noted:	Follow-up:
Areas requiring further attention	
The following areas were identified that need further attention:	Follow-up:
Areas of change in accounting and presentation and disclosure requirements as compared to prior year:	
The following areas were identified that changed as compared to prior year:	Follow-up:

10. Is your organization complying with International Financial Reporting Standards (IFRSs) and International Accounting Standards (IAS)? Please fill-up below IFRS Checklist
Worksheet Index

Standards	Applicable Yes/No	Complied Yes/No	Comments
IFRS 1 -First-time Adoption of International Financial Reporting Standards	Yes/No		
IFRS 2 -Share-based Payment	Yes/No		
IFRS 3 -Business Combinations	Yes/No		
IFRS 5 -Non-current Assets Held for Sale and Discontinued Operations	Yes/No		
IFRS 6 -Exploration for and Evaluation of Mineral Resources	Yes/No		
IFRS 7 -Financial Instruments: Disclosures	Yes/No		
IFRS 8 -Operating Segments	Yes/No		
IFRS 9 -Financial Instruments	Yes/No		
IFRS 10 -Consolidated Financial Statements	Yes/No		
IFRS 11 -Joint Arrangements	Yes/No		
IFRS 12 -Disclosure of Interests in Other Entities	Yes/No		
IFRS 13 -Fair Value Measurement	Yes/No		
IFRS 14 Regulatory Deferral Accounts	Yes/No		
IFRS 15 Revenue from contracts with Customers	Yes/No		
IFRS 16 Leases	Yes/No		
IFRS 17 Insurance contracts	Yes/No		
IAS 1 -Presentation of Financial Statements	Yes/No		
IAS 2 -Inventories	Yes/No		
IAS 7 -Statement of Cash Flows	Yes/No		
IAS 8 -Accounting Policies, Changes in Accounting Estimates and Errors	Yes/No		
IAS 10 -Events after the Reporting Period	Yes/No		
IAS 12 -Income Taxes	Yes/No		
IAS 16 -Property, Plant and Equipment	Yes/No		
IAS 19(2011) -Employee Benefits	Yes/No		
IAS 20 -Accounting for Government Grants and Disclosure of Government Assistance	Yes/No		
IAS 21 -The Effects of Changes in Foreign Exchange Rates	Yes/No		
IAS 23 -Borrowing Costs	Yes/No		
IAS 24 -Related Party Disclosures	Yes/No		
IAS 26 -Accounting and Reporting by Retirement Benefit Plans	Yes/No		
IAS 27 -Separate Financial Statements	Yes/No		
IAS 28 -Investments in Associates and Joint Ventures	Yes/No		
IAS 29 -Financial Reporting in Hyperinflationary Economies	Yes/No		
IAS 32 -Financial Instruments: Presentation	Yes/No		
IAS 33 -Earnings per Share	Yes/No		
IAS 34 -Interim Financial Reporting	Yes/No		
IAS 36 -Impairment of Assets	Yes/No		
IAS 37 -Provisions, Contingent Liabilities and Contingent Assets	Yes/No		
IAS 38 -Intangible Assets	Yes/No		
IAS 39 -Financial Instruments: Recognition and Measurement (entity has adopted IFRS 9 but retained the hedging requirements of IAS 39)	Yes/No		

IAS 40 -Investment Property	Yes/No		
IAS 41 -Agriculture	Yes/No		
IFRIC 5 -Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	Yes/No		
IFRIC 12 /SIC 29 -Service Concession Arrangements	Yes/No		
IFRIC 17 -Distributions of Non-cash Assets to Owners	Yes/No		
IFRIC 19 -Extinguishing Financial Liabilities with Equity Instruments	Yes/No		
IFRIC 20 -Stripping Costs in the Production Phase of a Surface Mine	Yes/No		
IFRIC 21 -Levies	Yes/No		
IFRIC 22 -Foreign Currency Transactions and Advance Consideration	Yes/No		
IFRIC 23 -Uncertainty Over Income Tax Treatment	Yes/No		

Please specify:

11. Please answer the following questions for checking of IFRS disclosure compliance:

IFRS 1	First-time Adoption of International Financial Reporting Standards	
	Is the entity a first-time adopter in terms of IFRS 1 in the current period?	
IFRS 2	Share-based Payment	
	Did the entity have any share-based payment arrangements in the scope of IFRS 2?	
IFRS 3	Business Combinations	
	Has the entity entered into a business combination during the current or prior reporting period?	
	Is the acquisition date of a business combination after the end of the reporting period but before the financial statements are authorised for issue?	
IFRS 5	Non-current Assets Held for Sale and Discontinued Operations	
	Did the entity have any non-current assets or disposal groups held for sale, or discontinued operations, during the current period or after the reporting period?	
	Did the entity have any non-current assets or disposal groups held for sale?	
	Did the entity have any discontinued operations?	
	Did the entity sell any non-current assets or disposal groups during the reporting period?	
	Are the criteria in paragraphs 7 and 8 of IFRS 5 for classification as held for sale met after the reporting period but before the authorisation of the financial statements for issue?	
IFRS 6	Exploration for and Evaluation of Mineral Resources	

	Has the entity incurred expenditure related to exploration and evaluation of mineral resources?	
IFRS 7	Financial Instruments: Disclosures	
	Does the entity have any financial instruments?	
	Is the entity applying to IFRS 9 for the first time?	
IFRS 8	Operating Segments	
	Does the entity:	
	(a) have a debt or equity instruments that are traded in a public market (for example, a domestic or foreign stock exchange or an over-the counter market); or	
	(b) file or is in the process of filing, its (consolidated) financial statements with a securities commission or other regulatory organization for the purpose of issuing any class of instruments in a public market; or	
	(c) choose to disclose voluntary information about segments that is described as segment information.	
IFRS 9	Financial Instruments	
	Has the entity applied IFRS 9?	
IFRS 12	Disclosures of Interests in Other Entities	
	Does the entity have any interests in other entities, for example, subsidiaries, joint arrangements (i.e., joint operations or joint ventures), associates or unconsolidated structured entities?	
IFRS 13	Fair Value Measurement	
	Does the entity have assets or liabilities that are measured at fair value on a recurring or non-recurring basis in the statement of financial position after initial recognition?	
	Does the entity have assets or liabilities not measured at fair value in the statement of financial position but for which the fair value is disclosed?	
IFRS 14	Regulatory Deferral Accounts	
	Is the entity applying IFRS 14?	
IFRS 15	Revenue from Contracts with Customers	
	Is the entity applying IFRS 15 for the first time?	
	Has the entity recognized revenue in accordance with IFRS 15?	
IFRS 16	Leases	
	Is the entity a lessee?	
	Is the entity a lessor?	
IFRS 17	Insurance contracts	
	Has the entity applied the premium allocation approach to insurance contracts?	
	In applying the PAA, has the entity elected to expense acquisition cashflows in line with IFRS 17:59(a)?	
	Has the entity applied either the GMM and/or the VFA?	
	Does the entity have contracts with direct participation features?	
	Is the entity applying IFRS 17 for the first time?	

	If the entity first applies IFRS 17 and IFRS 9 at the same time, has it chosen to apply the classification overlay?	
	Has the entity applied IFRS 9 to annual reporting periods before the initial application of IFRS 17?	
IAS 1	Presentation of Financial Statements	
	Does management, in extremely rare circumstances, conclude that compliance with a requirement in an IFRS would be so misleading that it would conflict with the objective of financial statements set out in the Conceptual Framework for Financial Reporting, as issued in 2018?	
	Has the entity departed from a requirement of an IFRS in a prior period, and does that departure affect the amounts recognized in the financial statements for the current period?	
	Is management aware, in making its assessment of the entity's ability to continue as a going concern, of material uncertainties related to events or conditions that may cast significant doubt upon the entity's ability to continue as a going concern?	
	Did the entity change the end of its reporting period and are the financial statements presented for a period longer or shorter than one year?	
	Has the entity applied an accounting policy retrospectively, made a retrospective restatement of items in its financial statements, reclassified items in its financial statements or otherwise changed the presentation of items in its financial statements?	
	Does a presentation based on liquidity provide information that is reliable and more relevant than presentation on a current/non-current basis?	
	Did the entity breach a provision of a long-term loan agreement on or before the end of the reporting period with the effect that the liability becomes payable on demand?	
	Did the entity breach a covenant of a long-term loan agreement on or before the end of the reporting period with the effect that the liability becomes payable on demand?	
	Did the entity hold a puttable financial instrument or an instrument that imposes on the entity some obligations arising on liquidation?	
IAS 2	Inventories	
	Did the entity have inventories?	
IAS 7	Statement of Cash Flows	
	Did the entity have any cash flows arising from an investment in an associate or a subsidiary accounted by the use of the equity or cost method (e.g. dividends or advances)?	
	Did the entity have any cash flows arising from changes in ownership interests in subsidiaries and other businesses?	
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors	
	Did the entity change any accounting policies during the reporting period due to the initial application of a standard?	
	Did the entity voluntarily change any accounting policies during the reporting period?	
	Has the entity not applied a new IFRS that has been issued but is not yet effective?	
	Did the entity change any accounting estimate that has an effect on the current or future reporting periods?	
	Did the entity discover any prior period errors?	

	Has the entity applied IFRSs in a previous reporting period but did not, in its most recent previous annual financial statements, provide an explicit unreserved statement of compliance with IFRSs?	
IAS 10	Events after the Reporting Period	
	Are dividends declared (i.e. the dividends are appropriately authorized and are no longer at the discretion of the entity) after the reporting period but before the financial statements are authorized for issue?	
	Has the entity received information after the reporting period about conditions that existed at the end of the reporting period?	
	Have any non-adjusting events occurred after the reporting period but before the financial statements are authorized for issue?	
IAS 12	Income Taxes	
	Did the entity have any deferred tax assets?	
	Is the entity subject to income tax in a jurisdiction whereby income taxes are payable at a higher or lower rate, or may be refundable or payable, if part or all of the net profit or retained earnings is paid out as a dividend?	
	Are changes in tax rates or tax laws enacted or announced after the reporting period?	
IAS 16	Property, Plant and Equipment	
	Did the entity hold or acquire any property, plant or equipment?	
	Does the entity have any obligations to dismantle, remove and restore items of property, plant and equipment (commonly referred to as 'decommissioning, restoration and similar liabilities')?	
IAS 19(2011)	Employee Benefits	
	Did the entity provide any short-term employee benefits?	
	Did the entity participate in any defined benefit plans for post-employment benefits?	
	Did the entity participate in any defined contributions plans for post-employment benefits?	
	Did the entity provide any other long-term employee benefits?	
	Did the entity offer or grant any termination benefits?	
IAS 20	Accounting for Government Grants and Disclosure of Government Assistance	
	Did the entity receive any government grants?	
	Did the entity receive any government assistance (including government grants)?	
IAS 21	The Effects of Changes in Foreign Exchange Rates	
	Did the entity:	
	- have transactions or balances in foreign currencies;	
	- have any foreign operations; or	
	- present its financial statements in a foreign currency?	
IAS 23	Borrowing Costs	
	Did the entity incur any borrowing costs?	
IAS 24	Related Party Disclosures	
	Is the entity controlled by another entity or an individual?	

	Did the entity have any related party transactions and outstanding balances with related parties, including compensation for its key management personnel?	
	Is the entity exempt from the disclosure requirements of related party transactions with the government?	
IAS 26	Accounting and Reporting by Retirement Benefit Plans	
	Is it a defined contribution plan (if the plan contains characteristics of both defined contribution plans and defined benefit plans, it is considered to be a defined benefit plan for the purpose of IAS 26)?	
	Is it a defined benefit plan (if the plan contains characteristics of both defined contribution plans and defined benefit plans, it is considered to be a defined benefit plan for the purpose of IAS 26)?	
IAS 27(2011)	Separate Financial Statements	
	Has the parent, in accordance with paragraph 4(a) of IFRS 10, elected not to prepare consolidated financial statements and instead prepares separate financial statements?	
	Is the parent an investment entity (as defined by IFRS 10)?	
	When a parent (other than a parent covered by paragraph 16 - 16A) or an investor with joint control of, or significant influence over, an investee prepares separate financial statements, has the parent or investor identified the financial statements prepared in accordance with IFRS 10, IFRS 11 or IAS 28 (as amended in 2011) to which they relate?	
IAS 28(2011)	Investments in Associates and Joint Ventures	
	Are investments in associates or a joint venture accounted for using the equity method?	
IAS 29	Financial Reporting in Hyperinflationary Economies	
	Has the parent entity, or any of its subsidiaries, associates or joint ventures in the consolidated financial statements (if applicable), had a functional currency, being the currency of a hyperinflationary economy?	
IAS 32	Financial Instruments: Presentation	
	Did the entity issue a financial instrument?	
	Did the entity recognize any interest, dividends, losses and gains related to a financial instrument or a component of a financial instrument?	
	Does the entity, being a co-operative (or other similar) entity, issue financial instruments, such as member's share in co-operative entities, which have characteristics of equity but give the holder the right to request redemption for cash or another financial asset?	
IAS 33	Earnings per Share	
	Does the entity have ordinary shares or potential ordinary shares that are publicly traded; or	
	Is the entity in the process of issuing such shares; or	
	Has the entity chosen to disclose earnings per share (EPS) information voluntarily?	
IAS 34	Interim Financial Reporting	
	Did the entity publish any financial interim reports?	
IAS 36	Impairment of Assets	

	Did the entity recognize any impairment losses, or reversals of impairment losses, during the period on assets within the scope of IAS 36?	
	Did the entity have any goodwill or intangible assets with indefinite useful lives?	
IAS 37	Provisions, Contingent Liabilities and Contingent Assets	
	Did the entity have any contingent assets or reimbursements?	
	Did the entity have any provisions?	
	Did the entity have any contingent liabilities?	
IAS 38	Intangible Assets	
	Did the entity recognize any intangible assets on its balance sheet?	
IAS 40	Investment Property	
	Does the entity have any investment property?	
IAS 41	Agriculture	
	Did the entity:	
	- operate in agricultural or farming activities with respect to living plants or animals; or	
	- own or control any biological assets?	
IFRIC 5	Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds	
	Does the entity have any interests in decommissioning, restoration and environmental rehabilitation funds, where the entity is the contributor?	
	Does the entity have a residual interest in a fund?	
SIC 29	Service Concession Arrangements: Disclosures	
	Was the entity an operator or a grantor under service concession arrangements?	
IFRIC 17	Distributions of Non-cash Assets to Owners	
	Has the entity distributed non-cash assets as dividends to its owners?	
IFRIC 19	Extinguishing Financial Liabilities with Equity Instruments	
	Has the entity issued equity instruments to extinguish all or part of a financial liability?	
IFRIC 23	Uncertainty Over Income Tax Treatment	
	As at the end of the reporting period does the entity have any uncertainty over income tax treatment?	

12. Please answer the Corporate Governance Checklist of your Organization:

Checklist as on

Particulars	Complied		Reasoning for non-compliance
	Yes	No	
1. BOARD OF DIRECTORS, CHAIRMAN AND CEO			
1.1 Organization's policy on appointment of directors disclosed.			
1.2 Adequate representation of non-executive directors i.e. one third of the board, subject to a minimum of two			
1.3 At least one independent director on the board and disclosure / affirmation of the board on such director's independence.			
1.4 Chairman to be independent of CEO			
1.5 Responsibilities of the Chairman of the Board appropriately defined and disclosed. Disclosure of independence of Non-Executive Directors			
1.6 Existence of a scheme for annual appraisal of the board's performance and disclosure of the same.			
1.7 Disclosure of policy on annual evaluation of the CEO by the Board.			
1.8 Disclosure of policy on training (including details of the continuing training program) of directors and type and nature of training courses organized for directors during the year Existence of a scheme for annual appraisal of the boards performance			
1.9 At least one director having thorough knowledge and expertise in finance and accounting to provide guidance in the matters applicable to accounting and auditing standards to ensure reliable financial reporting.			
1.10 Disclosure of number of meetings of the board and participation of each director (at least 4 meetings are required to be held)			
1.11 Directors issue a report on compliance with best practices on Corporate Governance that is reviewed by the external auditors			
2. VISION / MISSION AND STRATEGY			
2.1 Organization's vision / mission statements are approved by the board and disclosed in the annual report.			
2.2 Identification of business objectives and areas of business focus disclosed			
2.3 General description of strategies to achieve the Organization's business objectives			
3. AUDIT COMMITTEES			
3.1 Appointment and Composition			
3.1.1 Whether the Audit Committee Chairman is an independent Non – Executive Director and Professionally Qualified			
3.1.2 Whether it has specific terms of reference and whether it is empowered to investigate / question employees and retain external counsel			
3.1.3 More than two thirds of the members are to be Non-Executive Directors			
3.1.4 All members of the audit committee to be suitably qualified and at least one member to have expert knowledge of finance and accounting.			
3.1.5 Head of internal audit to have direct access to audit committee			
3.1.6 The committee to meet at least four times a year and the number of meetings and attendance by individual members disclosed in the annual report.			
3.2 Objectives & Activities			
3.2.2 Statement on Audit Committee's review to ensure that internal controls are well conceived properly administered and satisfactorily monitored			
3.2.3 Statement to indicate audit committee's role in ensuring compliance with Laws, Regulations and timely settlements of Statutory dues			
3.2.4 Statement of Audit committee involvement in the review of the external audit function			
* Ensure effective coordination of external audit function			
* Ensure independence of external auditors			

* To review the external auditors' findings in order to be satisfied that appropriate action is being taken			
* Review and approve any non-audit work assigned to the external auditor and ensure that such work does not compromise the independence of the external auditors.			
* Recommend external auditor for appointment/ reappointment			
3.2.5 Statement on Audit committee involvement in selection of appropriate accounting policies that are in line with applicable accounting standards and annual review.			
3.2.6 Statement of Audit Committee involvement in the review and recommend to the board of directors, annual and interim financial releases			
3.2.7 Reliability of the management information used for such computation			
4. INTERNAL CONTROL & RISK MANAGEMENT			
4.1 Statement of Director's responsibility to establish appropriate system of internal control			
4.2 Narrative description of key features of the internal control system and the manner in which the system is monitored by the Board, Audit Committee or Senior Management.			
4.3 Statement that the Directors have reviewed the adequacy of the system of internal controls			
4.4 Disclosure of the identification of risks the Organization is exposed to both internally & externally			
4.5 Disclosure of the strategies adopted to manage and mitigate the risks			
5. Ethics and Compliance			
5.1 Disclosure of statement of ethics and values, covering basic principles such as integrity, conflict of interest, compliance with laws and regulations etc..			
5.2 Dissemination / communication of the statement of ethics & business practices to all directors and employees and their acknowledgement of the same			
5.3 Board's statement on its commitment to establishing high level of ethics and compliance within the organization			
5.4 Establishing effective anti-fraud programs and controls, including effective protection of whistle blowers, establishing a hot line reporting of irregularities etc.			
6. REMUNERATION COMMITTEE			
6.1 Disclosure of the charter (role and responsibilities) of the committee			
6.2 Disclosure of the composition of the committee (majority of the committee should be non-executive directors, but should also include some executive directors)			
6.3 Disclosure of key policies with regard to remuneration of directors, senior management and employees			
6.4 Disclosure of number of meetings and work performed			
6.5 Disclosure of Remuneration of directors, chairman, chief executive and senior executives.			
7. HUMAN CAPITAL			
7.1 Disclosure of general description of the policies and practices codified and adopted by the Organization with respect to Human Resource Development and Management, including succession planning, merit-based recruitment, performance appraisal system, promotion and reward and motivation, training and development, grievance management and counseling.			
7.2 Organizational Chart			
8. Communication to Shareholders & Stakeholders			
8.1 Disclosure of the Organization's policy / strategy to facilitate effective communication with shareholders and other stake holders			
8.2 Disclosure of Organization's policy on ensuring participation of shareholders in the Annual General Meeting and providing reasonable opportunity for the shareholder participation in the AGM.			
9. Environmental and Social Obligations			
9.1 Disclosure of general description of the Organization's policies and practices relating to social and environmental responsibility of the entity			
9.2 Disclosure of specific activities undertaken by the entity in pursuance of these policies and practices			

13. Currency of bank accounts of your Organization in Bangladesh?

☐ Local currency account

☐ Foreign currency account

☐ Both

14. Please put the debt (both internal and external) statement of your organization below:

Statement as of:

Amount in BDT									Comment
Serial No	Particulars	Opening Balance	Added/ Charged during the Period	Paid During the Period	Waived / Written off During the Period	Converted into Equity During the Period	Ending Balance	Current Liabilities (Amount due within following FY)	
a	b	c	d	e	f	g	h=(c+d)-(e+f+g)	i	
1	Borrowing from GoB under SLA								
2	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
3	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
4	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
5	Sub-Total A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
6	Borrowing from GoB under LA								
7	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
9	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
10	Sub-Total B	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11	Borrowing from GoB								
12	Total (A+B)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
13	Borrowing from Financial Institutions Outside Bangladesh								
14	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
15	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
16	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	Sub-Total C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
18	Borrowing from State Owned Financial Institutions								
19	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
20	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
21	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
22	Sub-Total D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
23	Borrowing from Domestic Other Financial Institutions								
24	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
25	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
26	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
27	Sub-Total E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
28	Borrowing from Financial Institutions								
29	Total (C+D+E)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
30	Deferred Liabilities								
31	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
32	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
33	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

34	Sub-Total F	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
35	Borrowing from Related Parties								
36	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
37	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
38	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
39	Sub-Total G	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
40	Other Liabilities to Related Parties								
41	Current Account with Subsidiary Companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
42	Specify	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
43	Specify	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
44	Sub-Total H	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
45	Debt to Related Parties								
46	Total (G+H)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
47	Borrowing from Other Organizations (Not Related Parties)								
48	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
49	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
50	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
51	Sub-Total I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
52	Borrowing from Any Other Entities Not Mentioned above								
53	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
54	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
55	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
56	Sub-Total J	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
57	Other Liabilities to GoB								
58	Income Tax Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
59	VAT Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
60	TDS but not deposited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
61	VDS but not deposited	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
62	Dividend Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
63	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
64	Sub-Total K	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
65	Any Other Liabilities to Any Other Entities								
66	Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
67	Other Current liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
68	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
69	Sub-Total L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
70	Other Debt								
71	Total (I+J+K+L)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
72	Total Debt								
73	Total (A+B+.....+K+L)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
74	Debt Incurred Because of Losses Arising for Fixed pricing (Prices fixed by Govt.)								
75	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
76	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
77	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
78	Sub-Total M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
79	Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee								
80	Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
81	Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
82	Others	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
83	Sub-Total N	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
84	Debt Repayment Fund Maintained for the Debt against Which GoB Has Provided Sovereign Guarantee/Counter Guarantee								
85	Opening balance	Added during the period		Paid during the period		Ending balance			
86	a	b		c		d=a+b-c			

87	0.00	0.00	0.00	0.00	
88	Debt Service Liabilities (DSL)				
89	DSL Previous Year	DSL Paid in Previous Year	DSL Current Year	DSL Paid in Current Year	
90	a	b	c	d	
91	0.00	0.00	0.00	0.00	

15. Please put the Contingent liability statement of your organization below:

Statement as of:

SL	Particulars	Detail Issue	Amount at the beginning of the financial year	Amount at the end of the financial year	Reason for the change in amount. In particular, specify if any amount converted into liability
a	b	c	d	e	f
1	Loan Guarantee for subsidiaries		0.00	0.00	
2	Letter of Comfort		0.00	0.00	
3	Statutory Obligation		0.00	0.00	
4	Pending Litigation		0.00	0.00	
5	Credit Dispute		0.00	0.00	
6	Other		0.00	0.00	
	Total		0.00	0.00	

16. Please put the Government Transactions statement of your organization below:

Statement as of:

Government Transactions	Amount
Guaranteed debt (outstanding stock)	
Guaranteed debt (repayments)	
Guaranteed debt (defaults)	
On lending (stock)	
On lending (repayments)	
On lending (arrears)	
Loans (stock)	
Loans (repayments)	
Loans (arrears)	
Current transfers	
Capital transfers	
Equity injections	

17. Please put the Corporate Governance Checklist of your Organization below:

Statement as of:

E. Human Resources, Premises, people and administration of your office in Bangladesh

18. Information about your office

	Location	Area Space (in sq. ft.)	Annual Rental Expense (BDT)
HQ			
Office 1			
Office 2			

19. Number of Employee:

Number of employees (permanent)	Number of employees (Third Party)
Number of non-factory employees	Number of Factory employees

20. Employee related information:

Number of total employees including contractual)	Number of expatriate employees	Total annual salary expense in BDT
Number of employees earning over BDT 60,000/month	Number of employees at managerial/executive/supervisory level and above	

21. Is there an Employee Union?

☐ Yes

☐ No

Please specify:

22. Is there any Occupational Safety and Health (OSH) measurement for Employee?

☐ Yes

☐ No

Please specify:

23. Do you follow Bangladesh Labour law 2006 and as amended 2013 for Employee?

☐ Yes

☐ No

Please specify:

24. Is there any case or claim by employees under Bangladesh Labour Act, 2006 (as amended 2013)

☐ Yes

☐ No

Please specify the cases below:

25. Is there maternity or paternity leave policy for employees under Bangladesh Labour Act, 2006 (as amended 2013)

☐ Yes

☐ No

Please specify:

F. Income tax and VAT compliances of your office in Bangladesh

26. Does/will your office submit corporate income tax return?

☐ Yes

☐ No

When/What is the due date:

27. Does/will your office submit Withholding Tax 177 (WHT 177) return?

☐ Yes

☐ No

28. Does/will your office submit 108- Salary Data and 108A- Employee Tax return submission proof along with WHT 177 return?

☐ Yes

☐ No

29. Does your office follow Tax deduction rules and VAT deduction rules and deduct tax and VAT from supplier's payment?

☐ Yes

☐ No

30. Does your office submit VAT 9.1 to VAT office on a monthly basis?

☐ Yes

☐ No

31. Does your office submit VAT 4.3- Price Declaration to VAT office on a timely basis?

☐ Yes

☐ No

32. Does your office have any pending VAT case by CIC or VAT Commissionerate?

☐ Yes

☐ No

Please specify details of the VAT case:

G. RJSC, Bangladesh Bank and other compliances of your office in Bangladesh

33. Is your Organization RJSC return's submission up to date?

☐ Yes

☐ No

Please specify:

34. Is your foreign direct (FD-4 or 6) filling done?

☐ Yes

☐ No

Please specify:

H. Information of authorised representative

Name		Designation
Telephone	Email	

Information provided in this questionnaire is, to the best of my knowledge and belief, accurate and complete.

Place: _____

Date: _____

Seal & Signature

SL	Name of person (Inspection team)	Signature	Date
1			
2			
3			
4			
5			

Any other information about your office (Loss/any incidents in the Organizations etc.)

[illegible]