

Bangladesh Parjatan Corporation (BPC)

Consolidated Audit Report and Audited Financial Statements
For the year ended to 30 June 2025



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**Independent Auditors' Report
To the Board of Directors
of
Bangladesh Parjatan Corporation (BPC)
Report on the Audit of the Financial Statements**

Qualified Opinion

We have audited the financial statements of **Bangladesh Parjatan Corporation (BPC)**, which comprise the statement of financial position as at 30 June 2025, the statement of profit or loss account, statement of profit & loss appropriation account, 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 matters 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 BPC as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

Basis for Qualified Opinion

1. The Corporation maintains an accounting framework, and transactions are initially recorded digitally through Excel-based systems. Subsequently, summarized figures are posted manually into the ledger at the end of each month. It is recommended that more detailed, head-wise ledger postings be maintained instead of summaries to further strengthen transparency. Although an ERP automation system was introduced in FY 2014–2015, the accounting module could not be fully utilized due to certain limitations in required fields. As a result, accounts have continued to be maintained manually, which may have an impact on overall reliability.
2. The fixed asset (PPE) registers at both Head Office and unit levels were not regularly updated and contained only basic information. Additionally, the absence of periodic revaluation has impacted the accuracy and reliability of Property, Plant and Equipment (PPE) balances. As a result, comprehensive physical verification, particularly of opening balances, could not be fully carried out in line with ISA 510 and ISA 500.
3. During the audit, it was observed that certain expenditures relating to prior years' Capital Work-in-Progress (CWIP) were adjusted as capital expenditures during the current year. While approvals were available for Head Office and NHTTI, similar approvals would further strengthen documentation for adjustments related to Water Transport, Bagerhat (land), Bogura (land), Mohongonj (land), and Mongla (land). However, as most of these relate to land acquisition, depreciation impact is not applicable.



4. Parjatan Bhaban in use since 2020 has been classified as Capital Work-in-Progress as of 30 June 2024, and no depreciation has been charged. Aligning this treatment with IAS 16 would enhance compliance and presentation accuracy.
5. During the audit, significant additions to fixed assets (PPE) were noted across various units. At the Head Office (New), additions totaling Tk. 746,988,698 (**Seventy-Four Crore Sixty-Nine Lac Eighty-Eight Thousand Six Hundred and Ninety-Eight Taka only**) were recorded, of which Tk. 656,610,916 (**Sixty-Five Crore Sixty-Six Lac Ten Thousand Nine Hundred and Sixteen Taka only**) was supported by project completion reports. For the remaining additions, asset schedules were available; however, additional supporting documentation would further strengthen verification.
6. Fixed assets (PPE) have not been revalued for a considerable period, and impairment assessments have not been conducted. Although valuation was included in the terms of engagement, it could not be carried out due to independence considerations. Engaging an independent valuer may enhance the reliability of asset valuation.
7. While records of sundry debtors are maintained at various units, aging schedules were not consistently prepared. Preparing such schedules would support improved assessment of recoverability and financial reporting accuracy.
8. An amount of Tk. 120,953,213 (**Twelve Crore Nine Lakh Fifty-Three Thousand Two Hundred and Thirteen Taka only**) has been reflected as Advance Income Tax over several years. Periodic reconciliation and adjustment with the tax authority would help ensure accurate presentation. The corporation doesn't consider gross receipt while determining the income tax obligation. Also the provision of income tax has been recognized through the statement of changes in equity, instead of showing the tax impact on statement of profit or loss and other comprehensive income following IAS 12.
9. Advances, deposits and prepayments amounting to Tk. 10,066,441 (**One Crore Sixty-Six Thousand Four Hundred and Forty-One Taka only**) which needs to be adjusted. Detailed supporting schedules and relevant documentations would assist in assessing the nature, validity and recoverability of these balances.
10. Certain areas of accounting and internal control, such as maintaining detailed transaction-level ledgers, classification of expenses, and timely settlement of outstanding balances, present opportunities for further strengthening to enhance financial management practices.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the corporation in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

We draw attention to the issue that, during the year ended 30 June 2025, several units experienced financial challenges resulting in net losses impacting the overall profitability of the corporation. Addressing operational and market-related factors may help improve future financial



performance. We also draw attention to two floors of the Head Office building which, as represented by management, are not currently under the Corporation's possession and have been presented as Capital Work-in-Progress in the financial statements. Our opinion is not modified in respect of the matter.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs 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 Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation'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:

- 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.
- 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 organization'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 Corporation'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 organization to cease to continue as a going concern.

Faruk

Khan Wahab Shafique Rahman & Co.
Chartered Accountants

Signed by: Faruk Ahmed FCA
Partner

Enrolment No.: 1591

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

DVC: 2605121591AS733676

Dr. M. Mosharof Hossain

Aziz Halim Khair Choudhury & Co.
Chartered Accountants

Signed by: Dr. M. Mosharof Hossain FCA
Partner

Enrolment No.: 769

Firm's Registration No.

DVC: 2605120769AS713480

Dated, Dhaka 12 MAY 2026

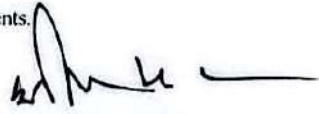


Bangladesh Parjatan Corporation
Statement of Financial Position
As of 30 June 2025

Particulars	Note No.	Amount in Taka	
		30-06-2025	30-06-2024
A) Property, Plant & Equipment	1	1,656,854,323	668,944,598
B) Capital Work-in-Progress	2	1,659,442,598	2,530,881,290
	3	1,115,162,243	1,024,803,205
C) Current Assets:			420,120
Investment (Shares)	3.01	387,587,310	350,975,244
Investment (FDR & Savings Certificate)	3.02	140,969,867	92,385,267
Closing Stock	3.03	70,128,883	68,985,327
Sundry Debtors	3.04	10,066,441	10,048,586
Advances, Deposits and Prepayments	3.05	126,850,825	120,953,213
Advance Income Tax Payment	3.06	379,138,797	380,987,262
Cash and Bank Balances	3.07	-	48,186
Security Deposit Paid			
	4	621,996,629	533,047,406
D) Less: Current Liabilities			
Product & Security Deposit Liability	4.01	605,389,105	516,439,882
Provision for Income Tax	4.02	16,607,524	16,607,524
		493,165,614	491,755,799
E) Working Capital (C-D)		4,431,459,164	4,224,629,095
F) Net Assets (A+B+E)			
Sources of Funds:			
G) Authorized Capital	5	10,000,000,000	150,000,000
H) Paid-up Capital:			
Paid by Govt. of Bangladesh	6	66,622,880	66,622,880
		(103,436,941)	(106,630,403)
I) Profit & Loss Appropriation A/C		(36,814,061)	(40,007,523)
J) Capital Employed (H+I)			
K) Grants:			
Govt. Grants	7	3,645,752,703	3,529,065,318
Grant (DM Corporation) & Roads and Highway		121,056,893	121,056,893
L) Loan Funds:			
ADP Loan	8	79,467,000	81,467,000
M) Net Grants & Liability (D+K+L)		4,431,459,164	4,224,629,095

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


Mohammad Zahid Hossain
Manager (Finance & Accounts)
Bangladesh Parjatan Corporation


Khaled Mehedy Hassan
General Manager (Finance)
Bangladesh Parjatan Corporation


Fahmida Sultana
Joint Secretary & Director (Finance)
Bangladesh Parjatan Corporation


Khan Wahab Shafique Rahman & Co.
Chartered Accountants

Signed By: Faruk Ahmed FCA
Partner

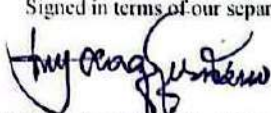
Enrolment No: 1591

Firm Registration : 11970 E.P.

DVC 2605121591AS733676

Dated, Dhaka 12 MAY 2026

Signed in terms of our separate report of even date.


Aziz Haim Khair Choudhury & Co.
Chartered Accountants

Signed By: Dr. M. Mosharof Hossain FCA
Partner

Enrolment No: 769

Firm Registration :

DVC 260512009AS73480

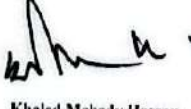


Bangladesh Parjatan Corporation
Statement of Profit or Loss Account
For the Year Ended June 30, 2025

Particulars	Note No.	Amount in Taka	
		Profit/(Loss) Before Tax	Profit/(Loss) Before Tax
		(30-06-2025)	(30-06-2024)
A) List of Units		345,093,542	272,756,391
DFO	1.1	267,217,476	107,799,733
NITTI, Mohakhali, Dhaka	1.2	18,790,144	30,845,743
Hotel Abakash, Mohakhali, Dhaka	1.3	(26,640,404)	11,593,183
Parjatan Motel, Rangpur	1.4	16,469,019	14,855,494
Parjatan Motel, Bogura	1.5	4,911,469	6,403,762
Parjatan Motel, Dinaipur	1.6	3,597,788	4,636,973
Parjatan Holiday Complex, Cox's Bazar	1.7	31,942,059	30,570,122
Parjatan Motel, Sylhet	1.8	2,975,001	3,450,706
Joy Restaurant, Savar	1.9	975,431	1,249,656
Eagle & Mourn Rest National Zoo, Dhaka	1.10	1,884,796	1,965,007
Parjatan Motel, Rajshahi	1.11	7,665,337	6,950,656
Rooftop Restaurant, Agargaon, Dhaka	1.12	(1,356,806)	4,882,238
Parjatan Holiday Complex, Rangamati	1.13	500,761	815,294
Hotel Shaikat, Chittagong	1.14	9,756,078	12,366,769
Hotel Pashur, Mongla	1.15	195,450	1,164
Drinks Corner, Chittagong	1.16	1,737,043	1,830,621
Secretariat Exe. Cafeteria, Dhaka	1.17	2,193,193	3,017,895
Shangshad VIP Cafeteria, Dhaka	1.18	(4,542,426)	771,121
Rent-A-Car and Tours, Agargaon, Dhaka	1.19	(535,543)	(6,186,928)
Salma Parjatan Resorts & Picnic Spot, Gazipur	1.20	(10,322,339)	(11,769,481)
Hotel Modhumoti, Tungipara	1.21	(2,986,447)	(2,033,802)
Parjatan Kendra, Sagardari	1.22	(726,586)	(705,561)
Parjatan Motel, Mujibnagar	1.23	(795,829)	(722,591)
Jalilong Restaurant	1.24	(2,145,120)	(1,662,875)
Khagrachan Motel	1.25	(1,386,320)	(522,995)
Parjatan Holiday Homes & Youth Inn, Kuakata	1.26	(2,993,099)	(481,809)
Madhobkunda Restaurant	1.27	(664,052)	(848,197)
Parjatan Hotel Ne-Taung, Teknaf	1.28	(1,497,693)	(2,279,479)
Parjatan Motel, Sona Masjid, Chapainobaganj	1.29	(5,764,316)	(5,891,113)
Parjatan Motel, Bandarban	1.30	242,606	(594,587)
Parjatan Motel, Benapole	1.31	(1,459,588)	(1,270,848)
Adarshanagar Parjatan Kendra, Mohanganj	1.32	(9,673,959)	(10,253,994)
Sakura Restaurant and Bar, Paribag, Dhaka (Lease)	1.33	9,696,399	14,496,746
Ruchita Restaurant and Bar, Mohakhali, Dhaka (Lease)	1.34	19,848,551	19,800,742
Mary Anderson Floating Restaurant, Narayanganj (Lease)	1.35	871,261	14,590,799
Foy's Lake, Chittagong (Lease)	1.36	2,754,338	2,798,473
Chandra Picnic Spot (Lease)	1.37	-	166,667
Parjatan Bar, Bogura (Lease)	1.38	2,435,956	4,876,306
Parjatan Bar, Rajshahi (Lease)	1.39	1,390,775	2,684,490
Parjatan Bar, Chittagong (Lease)	1.40	3,968,756	7,496,159
Parjatan Bar, Mongla (Lease)	1.41	2,536,201	2,314,787
Parjatan Bar, Sylhet (Lease)	1.42	(261,964)	(291,388)
Parjatan Bar, Rangamati (Lease)	1.43	-	700,000
Sub-marine Cable, Kuakata (Lease)	1.44	258,224	268,984
Cottage, Tanguar Haor, Tahirpur (Lease)	1.45	185,282	161,700
Parjatan Sheba Kendra, Jhenagati, Sherpur (Lease)	1.46	46,192	48,126
Parjatan Sheba Kendra, Lala khal, Sylhet (Lease)	1.47	44,381	125,401
Parjatan Sheba Kendra, Rani Bhabani, Natore	1.48	31,250	53,167
Bijoypur, Netrokona (Lease)	1.49	-	4,200
Dome Shape Structure, Motel Probal (Indigo-BD) (Lease)	1.50	1,909,620	3,699,000
Waterfront (Non operated)	1.51	-	(5,319)
Golfers Inn (Non operated)	1.52	-	(11,551)
Parjatan Rest House, Moulvibazar (Non operated)	1.53	-	(2,953)
Golf Club, Chattogram (Non operated)	1.54	-	(22)
Mobile Tower Sylhet	1.55	2,735,699	-
Parjatan Motel & Youth Inn, Bagherhat	1.56	(570,653)	-
Meighai Parjatan Kendra, Kazipur, Sirajganj	1.57	(91,193)	-
Barodi Parjatan Kendra, Sonargaon Narayanganj	1.58	(258,657)	-
B) Head Office:	1	(335,302,468)	(270,321,935)
C) Profit Before Tax (A+B):		9,791,074	2,434,456

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


Mohammed Zahid Hossain
Manager (Finance & Accounts)
Bangladesh Parjatan Corporation


Khaled Mehedy Hossain
General Manager (Finance)
Bangladesh Parjatan Corporation


Fahmida Sultana
Joint Secretary & Director (Finance)
Bangladesh Parjatan Corporation


Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed By: Faruk Ahmed FCA
Partner

Enrolment No: 1591
Firm Registration: 1970 F.P.
DVC 2605121591AS733676
Dated, Dhaka 12 MAY 2026




Signed in terms of our separate report of even date
Aziz Haim Khatir Choudhury & Co.
Chartered Accountants
Signed By: Dr. M. Mosharof Hossain FCA
Partner
Enrolment No: 769
Firm Registration:
DVC 2605121591AS733676

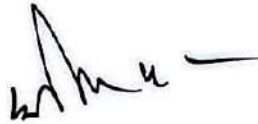


Bangladesh Parjatan Corporation
Statement of Profit or Loss Appropriation Account
For the Year Ended June 30, 2025

Particulars	Amount in Taka	
	30-06-2025	30-06-2024
a) Profit before Tax for the Current Year	9,791,074	2,434,456
b) Provision for Income Tax	-	-
c) Profit after Tax for the Current Year (a-b)	9,791,074	2,434,456
d) Retained Earnings Brought Forward from Previous Year	(106,630,403)	(108,464,859)
e) Total Profit/(Loss) (c+d)	(96,839,329)	(106,030,403)
f) Provision for Advance Income Tax	5,897,612	-
g) Total Profit/(Loss) Available for Appropriation (e-f)	(102,736,941)	(106,030,403)
h) Dividend Paid	(700,000)	(600,000)
i) Retained Earnings Carried Forward to Statement of Financial Position (g-h)	(103,436,941)	(106,630,403)



Mohammad Zahid Hossain
Manager (Finance & Accounts)
Bangladesh Parjatan Corporation



Khaled Mehedy Hassan
General Manager (Finance)
Bangladesh Parjatan Corporation



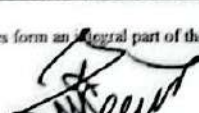
Fahmida Sultana
Joint Secretary & Director (Finance)
Bangladesh Parjatan Corporation



Bangladesh Parjatan Corporation
Statement of Income and Profit Before Tax
For the Year Ended June 30, 2025

Particulars	Note No.	Total Income (2024-2025)	Total Expense (2024-2025)	Profit / (Loss) Before Tax (2024-2025)
		1,454,381,746	1,109,288,203	345,093,542
A) List of Units				
DFO	1.1	633,210,129	365,992,653	267,217,476
NITTI, Mohakhali, Dhaka	1.2	89,041,108	70,250,964	18,790,144
Hotel Abakash, Mohakhali, Dhaka	1.3	88,095,988	114,736,392	(26,640,404)
Parjatan Motel, Rangpur	1.4	46,065,031	29,596,012	16,469,019
Parjatan Motel, Bogura	1.5	24,796,544	19,885,075	4,911,469
Parjatan Motel, Dinajpur	1.6	19,841,677	16,243,889	3,597,788
Parjatan Holiday Complex, Cox's Bazar	1.7	108,925,244	76,983,185	31,942,059
Parjatan Motel, Sylhet	1.8	23,112,367	20,137,366	2,975,001
Joy Restaurant, Savar	1.9	14,383,883	13,408,452	975,431
Eagle & Mowari Rest National Zoo, Dhaka	1.10	37,945,925	36,061,129	1,884,796
Parjatan Motel, Rajshahi	1.11	37,148,568	28,538,847	7,665,337
Rooflop Restaurant, Agargaon, Dhaka	1.12	33,977,316	38,595,374	(1,356,806)
Parjatan Holiday Complex, Rangamati	1.13	33,977,316	33,476,555	500,761
Hotel Shaikat, Chittagong	1.14	83,003,382	73,247,304	9,756,078
Hotel Pashur, Mongla	1.15	12,904,128	12,708,678	195,450
Drinks Corner, Chittagong	1.16	11,485,120	9,748,077	1,737,043
Secretariat Exe. Cafeteria, Dhaka	1.17	30,045,759	27,852,566	2,193,193
Shangshad VIP Cafeteria, Dhaka	1.18	6,640,038	11,182,464	(4,542,426)
Rent-A-Car & Tours, Agargaon, Dhaka	1.19	8,811,389	9,346,932	(535,543)
Salma Parjatan Resorts & Picnic Spot, Gazipur	1.20	6,707,829	17,030,168	(10,322,339)
Hotel Modhumoti, Tungipara	1.21	2,625,071	5,611,518	(2,986,447)
Parjatan Kendra, Sagordari	1.22	163,637	890,223	(726,586)
Parjatan Motel, Munibnagar	1.23	116,250	912,079	(795,829)
Inlone Restaurant	1.24	371,236	2,516,356	(2,145,120)
Khangachari Motel	1.25	5,548,090	6,934,410	(1,386,320)
Parjatan Holiday Homes & Youth Inn, Kuakata	1.26	15,934,189	18,927,288	(2,993,099)
Madhobkunda Restaurant	1.27	363,164	1,027,216	(664,052)
Parjatan Hotel Ne-Taung, Teknaf	1.28	3,104,948	4,602,641	(1,497,693)
Parjatan Motel, Sona Masjid, Chapainobaganj	1.29	5,051,318	10,815,634	(5,764,316)
Parjatan Motel, Bandarban	1.30	10,821,937	10,579,331	242,606
Parjatan Motel, Benapole	1.31	4,516,316	5,975,904	(1,459,588)
Adarshanagar Parjatan Kendra, Mohanganj	1.32	1,569,455	11,243,414	(9,673,959)
Sakura Restaurant and Bar, Paribag, Dhaka (Lease)	1.33	11,627,027	1,930,628	9,696,399
Ruchita Restaurant and Bar, Mohakhali, Dhaka (Lease)	1.34	19,848,915	364	19,848,551
Mary Anderson Floating Restaurant, Narayanganj (Lease)	1.35	877,995	6,734	871,261
Fox's Lake, Chittagong (Lease)	1.36	2,759,977	5,639	2,754,338
Parjatan Bar, Bogura (Lease)	1.38	2,582,628	146,672	2,435,956
Parjatan Bar, Rajshahi (Lease)	1.39	1,520,415	129,640	1,390,775
Parjatan Bar, Chittagong (Lease)	1.40	4,000,000	31,244	3,968,756
Parjatan Bar, Mongla (Lease)	1.41	2,655,892	119,691	2,536,201
Parjatan Bar, Sylhet (Lease)	1.42	-	261,964	(261,964)
Sub-marin Cable, Kuakata (Lease)	1.44	258,224	-	258,224
Cottage, Tanpur Haor, Tahirpur (Lease)	1.45	185,282	-	185,282
Parjatan Sheba Kendra, Jhenagati, Sherpur (Lease)	1.46	46,192	-	46,192
Parjatan Sheba Kendra, Lala Idial, Sylhet (Lease)	1.47	44,381	-	44,381
Parjatan Sheba Kendra, Rani Bhubani, Natore	1.48	31,250	-	31,250
Domestic Shape Structure, Motel Probal (Indigo-BD) (Lease)	1.50	1,909,620	-	1,909,620
Mobile Tower Sylhet	1.51	2,735,699	-	2,735,699
Parjatan Motel & Youth Inn, Bagherhat	1.56	700,554	1,271,207	(570,653)
Megha Parjatan Kendra, Kazipur, Sirajganj	1.57	47,680	138,873	(91,193)
Barudi Parjatan Kendra, Sonargaon Narayanganj	1.58	18,795	277,452	(258,657)
L) Head Office	1	57,231,437	392,533,905	(335,302,468)
M) Profit Before Tax (A+B)		1,511,613,182	1,501,822,108	9,791,074

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


Mohammad Farid Hossain
 Manager (Finance & Accounts)
 Bangladesh Parjatan Corporation


Khaled Mehedy Hassan
 General Manager (Finance)
 Bangladesh Parjatan Corporation


Fahmida Sultana
 Joint Secretary & Director (Finance)
 Bangladesh Parjatan Corporation


Khan Wahab Shafique Rahman & Co.
 Chartered Accountants
 Signed By: Faruk Ahmed FCA
 Partner

Enrolment No: 1591

Firm Registration: 11970 E.P.

DVC 2605121591AS733676

Signed in terms of our separate report of even date.


Aziz Halim Khair Choudhury & Co.
 Chartered Accountants
 Signed By: Dr. M. Mosharof Hossain FCA
 Partner

Enrolment No: 769

Firm Registration:

DVC 2605120763480

Bangladesh Parjatan Corporation
Statement in Changes in Equity
For the Year Ended June 30, 2025

Particulars	Share Capital	Retained Earnings / (Accumulated Loss)	Total Equity (BDT)
		(106,630,403)	(40,007,523)
Balance as at 01-07-2024	66,622,880	-	-
Addition during the year	-	-	-
Adjustment during the year	-	9,791,074	9,791,074
Profit/(Loss) for the Year	-	(5,897,612)	(5,897,612)
Provision for Advance Income Tax	-	(700,000)	(700,000)
Dividend Paid	-	(103,436,941)	(36,814,061)
Balance as at 30-06-2025	66,622,880	(103,436,941)	(36,814,061)

Bangladesh Parjatan Corporation
Statement in Changes in Equity
For the Year Ended June 30, 2024

Particulars	Share Capital	Retained Earnings / (Accumulated Loss)	Total Equity (BDT)
Balance as at 01-07-2023	66,622,880	(108,464,859)	(41,841,979)
Addition during the year	-	-	-
Adjustment during the year	-	-	-
Profit/(Loss) for the Year	-	2,434,456	2,434,456
Dividend Paid	-	(600,000)	(600,000)
Balance as at 30-06-2024	66,622,880	(106,630,403)	(40,007,523)


Mohammad Zahid Hossain
Manager (Finance & Accounts)
Bangladesh Parjatan Corporation

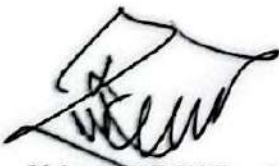

Khaled Mehedy Hassan
General Manager (Finance)
Bangladesh Parjatan Corporation


Fahmida Sultana
Joint Secretary & Director (Finance)
Bangladesh Parjatan Corporation



Bangladesh Parjatan Corporation
Statement of Cash Flows
As at 30 June 2025

Particulars	Amount in Taka	
	30-06-2025	30-06-2024
1. Cash Flows from Operating Activities:	213,982,395	79,308,896
Profit before Tax	9,791,074	2,434,456
Adjustment for Non-Cash Transactions	(5,897,612)	-
Adjustment for Depreciation against Fixed Asset	210,088,933	76,874,440
	33,353,786	(56,868,929)
2. Changes in Working Capital		
Closing Stock	(48,584,600)	(50,411,615)
Sundry Debtors	(1,143,556)	(14,421,026)
Advances, Deposits and Prepayments	(17,855)	1,902,083
Advance Income Tax	(5,897,612)	(13,720,851)
Security Deposit Paid	48,186	-
Product & Security Deposit Liability	88,949,223	19,782,480
	(326,559,966)	(357,082,377)
3. Cash Flows from Investing Activities		
Acquisition of Fixed Assets	(1,197,998,658)	(121,426,742)
Capital Work in Progress	871,438,692	(235,655,635)
	77,375,319	300,865,229
4. Cash Flow from Financing Activities:		
Loan Received	(2,000,000)	(2,000,000)
Government Grant	116,687,385	329,849,826
Dividend Paid	(700,000)	(600,000)
Security Deposit Received	-	-
Grant from WDB Corporation	-	-
Investment (FDR)	(36,612,066)	(26,384,597)
5. Net Cash Flow (1+2+3+4)	(1,848,465)	(33,777,181)
6. Opening Cash Balance	380,987,262	414,764,443
7. Closing Cash Balance (5+6)	379,138,797	380,987,262


Mohammad Zahid Hossain
Manager (Finance & Accounts)
Bangladesh Parjatan Corporation


Khaled Mehedy Hassan
General Manager (Finance)
Bangladesh Parjatan Corporation


Fahmida Sultana
Joint Secretary & Director (Finance)
Bangladesh Parjatan Corporation



Bangladesh Parjatan Corporation
Notes to the Financial Statements
For The Year Ended 30 June, 2025

A. CORPORATE STATUS AND ACTIVITIES

Bangladesh Parjatan Corporation (BPC) is a statutory corporation established under "Bangladesh Parjatan Corporation Order, 1972" (President's Order No. 143 of 1972). The Corporation operates as an autonomous body under the Ministry of Civil Aviation and Tourism, Government of the People's Republic of Bangladesh. BPC has been vested with the responsibility of planning, development, promotion and regulation of tourism in Bangladesh and has control over various tourism-related enterprises, installations and projects entrusted to it by the Government.

B. BOARD OF DIRECTORS

Name of the Board of Directors Bangladesh Parjatan Corporation are mentioned below with their designation:

Name	Designation
Ms. Nasreen Jahan	Secretary, Ministry of Civil Aviation & Tourism and President, BPC Board of Directors.
Ms. Saema Shaheen Sultana	Chairman, Bangladesh Parjatan Corporation & Director, BPC Board of Directors.
Ms. Fatema Rahim Veena	Additional Secretary (Tourism), Ministry of Civil Aviation and Tourism & Director, BPC Board of Directors.
Ms. Jasmine Nahar	Additional Secretary, Ministry of Home Affairs & Director, BPC Board of Directors.
Mr. Md. Moazzem Hossain	Member (Customs: Exports, Bonds & IT), National Board of Revenue & Director, BPC Management Board.
Ms. Jannatul Ferdous	Joint Secretary (Drafting), Legislative & Parliamentary Affairs Department & Director, BPC Management Board.
Ms. Shamima Begum	Joint Secretary, Ministry of Environment, Forests, and Climate Change & Director, BPC Board of Directors.
Mr. Jamil Ahmed	Joint Secretary and Director (Commercial), Bangladesh Parjatan Corporation & Director, BPC Board of Directors.
Mr. AKM Tarek	Joint Secretary and Director, Bangladesh Parjatan Corporation & Director, BPC Board of Directors.
Mr. Syed Afzal Hasan Uddin	Managing Partner, Syed Ishtiq Ahmed & Associates & Director, BPC Board of Directors.
Mr. Mohiuddin Helal	Chairman, Tourism & Hospitality, DIPS Council & Director, BPC Board of Directors.

C. Basis of preparation and presentations of financial statements

The following underlying assumptions, practices, laws, rules, regulations and accounting pronouncements have been considered in preparing and presenting the financial statements:

- ✓ Going Concern;
- ✓ Consistency;
- ✓ Accrual;



- ✓ Historical Cost Convention;
- ✓ International Accounting Standards (IASs) and The International Financial Reporting Standards (IFRSs); and
- ✓ Other applicable Acts., Rules and Regulations.

D ACCOUNTING POLICIES:

(i) Components of the Financial Statements

- ◆ Statement of Financial Position (Balance Sheet);
- ◆ Statement of profit or loss and other comprehensive income (Income & Expenditure Account);
- ◆ Statement of Changes in Equity/Fund;
- ◆ Statement of Cash Flows; and
- ◆ Notes to the Financial Statements.

ii) Recognition of Income & Expenditure

All incomes and expenditures of Bangladesh Parjatan Corporation are recognized and accounted for on accrual basis in accordance with International Financial Reporting Standards (IFRS) and the conservative concept, except where otherwise stated.

Income is recognized when it is earned and realizable, and expenditure is recognized when it is incurred, irrespective of the time of receipt or payment.

Revenue from hotel, motel, restaurant, tourism services, rental of facilities and other operational activities is recognized on accrual basis. Interest income on Fixed Deposit Receipts (FDRs) is recognized on receipt basis.

iii) Depreciation

Depreciation on Property, Plant & Equipment have been charged on reducing balance method at rates varying from 2.5% to 25% depending upon the nature of assets. It is the practice of the Corporation not to amortize the cost of leasehold land and in respect of other assets to charge full years depreciation irrespective of date of acquisition.

iv) General

Figures have been rounded off to the nearest Taka.

E. Units Controlled by BPC:

Bangladesh Parjatan Corporation operates through its Head Office and various operational units, including hotels, motels, restaurants, picnic spots and other tourism-related establishments located across the country.

The daily transactions of all units, including sub-units and the Head Office (totaling 59 units), are consolidated manually at the Head Office for the purpose of preparation of the final accounts.



1.00 Property, Plant & Equipment: Tk. 1,656,854,323

Amount in Taka		30-06-2025	30-06-2024
Opening Balance (01-07-2024)		2,106,308,415	1,984,881,673
Add: Addition during the year		1,197,998,658	121,426,742
		3,304,307,073	2,106,308,415
Less: Adjustment during the year		-	-
		3,304,307,073	2,106,308,415
Less: Depreciation:			
Opening Balance (01-07-2024)		1,437,363,817	1,360,422,704
Add: Charged during the year		210,088,933	76,874,440
		1,647,452,750	1,437,297,145
Add: Adjustment for prior year		-	66,672
Less: Adjustment during the year		-	-
		1,647,452,750	1,437,363,817
Written Down Value (30-06-2025)	Sch-A	1,656,854,323	668,944,598

2.00 Total Work-in-progress – Tk. 1,659,442,598

Opening Balance		2,530,881,290	2,295,225,655
Add: Adjustment for prior year		-	-
Add: Additions during the year*		117,097,405	331,635,572
		2,647,978,695	2,626,861,227
Less: Received from Head Office		-	410,020
Adjustment during the year		988,536,097	95,569,917
Closing Balance (30.06.2025)	Sch-B	1,659,442,598	2,530,881,290

3.00 Current Assets – Tk. 1,115,162,243

Breakup of Current Assets:

Investment on shares (Sheraton)	420,120	420,120
Investment (FDR)	387,587,310	350,975,244
Closing Stock	140,969,867	92,385,267
Sundry Debtors	70,128,883	68,985,327
Advances / Prepayments	10,066,441	10,048,586
Taxes and Duties Recoverable	126,850,825	120,953,213
Security Deposit	-	48,186
Cash & Cash Equivalent	379,138,797	380,987,262
Total	1,115,162,243	1,024,803,205

3.01 Investment (Share): Tk. 420,120

The organization purchased 36,533 shares from Bangladesh Services Ltd., each having a face value of Tk. 10, totaling Tk. 365,330. No dividend income was received from this investment in the financial year 2024-2025.

Amount in Taka	
30-06-2025	30-06-2024

3.02 Investment (FDR and Savings Certificates): Tk. 387,587,310

The organization has long-term bank deposits and savings certificates, the details of which are presented in FDR Schedule. (Schedule-C)

3.03 Inventory: Tk. 140,969,867

Unit-wise details of inventory have been provided in a separate disclosure. (Schedule-D)

3.04 Sundry Debtors: Tk. 70,128,883

Opening Balance (01-07-2024)

Add: Addition during the year

Less: Adjustment during the year

Closing Balance (30-06-2025)

Sch-E

68,985,327	54,564,301
28,603,019	43,894,411
<u>97,588,346</u>	<u>98,458,712</u>
27,459,463	29,473,385
<u>70,128,883</u>	<u>68,985,327</u>

3.05 Advance / Prepayments: Tk. 10,066,441

Opening Balance (01-07-2024)

Add: Addition during the year

Less: Adjustment during the year

Closing Balance (30-06-2025)

Sch-F

10,048,586	11,950,669
3,239,156	4,519,402
<u>13,287,742</u>	<u>16,470,071</u>
3,221,301	6,421,485
<u>10,066,441</u>	<u>10,048,586</u>

3.06 Taxes and Duties Recoverable: Tk. 126,850,825

Opening Balance (01-07-2024)

Add: Addition during the year

Less: Adjustment during the year

Closing Balance (30-06-2025)

120,953,213	107,232,362
5,897,612	13,720,851
<u>126,850,825</u>	<u>120,953,213</u>
-	-
<u>126,850,825</u>	<u>120,953,213</u>

3.07 Cash in Hand and Bank Balance: Tk. 379,138,797

A) Cash in Hand: Tk. 12,370,586

Head Office

Units

Total Amount

30,000	30,000
12,340,586	13,132,905
<u>12,370,586</u>	<u>13,162,905</u>

B) Cash at Bank: Tk. 366,768,211

Head Office

Units

Total

Grand Total (A + B)

Sch-G

Sch-H

80,835,408	98,665,138
285,932,803	269,159,219
<u>366,768,211</u>	<u>367,824,357</u>
<u>379,138,797</u>	<u>380,987,262</u>

4.00 Current Liability: TK. 621,996,629

Product & Other Liabilities

Provision for Income Tax

Total

Sch-I

605,389,105	516,439,882
16,607,524	16,607,524
<u>621,996,629</u>	<u>533,047,406</u>



Amount in Taka	
30-06-2025	30-06-2024

4.01 Product & Security Deposit Liability: TK. 605,389,105

Opening Balance (01-07-2024)	516,439,882	496,657,402
Add: Addition during the year	609,093,064	138,546,849
	<u>1,125,532,946</u>	<u>635,204,251</u>
Less: Adjustment	520,143,841	118,764,369
Closing Balance (30-06-2025) Sch-G	<u>605,389,105</u>	<u>516,439,882</u>

4.02 Provision for Income Tax: TK. 16,607,524

Opening Balance (01-07-2024)	16,607,524	16,607,524
Add: Addition during the year	-	-
	<u>16,607,524</u>	<u>16,607,524</u>
Less: Adjustment	-	-
Closing Balance (30-06-2025)	<u>16,607,524</u>	<u>16,607,524</u>

5.00 Authorized Capital: TK. 10,000,000,000.

As per the Bangladesh Gazette dated 19 June 2022, issued under the amendment to the Bangladesh Parjatan Corporation Order, 1972, the authorized capital of Bangladesh Parjatan Corporation has been increased from BDT 15 crore to BDT 1,000 crore.

However, the said amendment was not reflected in the books of accounts and financial statements of the Corporation in the intervening periods since its enactment. The Corporation has implemented the revised authorized capital during the current financial year.

6.00 Paid-up Capital: TK. 66,622,880

The above paid-up capital represents the opening balance brought forward from 1 July 2022. As per Presidential Order No. 143 of 1972, the Government of the People's Republic of Bangladesh is the sole owner of the entire capital.

7.00 Government Grant: TK. 3,645,752,703

Opening Balance (1-07-2024)	3,529,065,318	3,199,215,492
Add: Total Receipt	140,500,000	351,290,000
Less: Refund	23,812,615	21,440,174
Less: Govt grant coordination	-	-
Total	<u>3,645,752,703</u>	<u>3,529,065,318</u>
Add: Prior year Adjustment	-	-
Closing Balance (30-06-2025)	<u>3,645,752,703</u>	<u>3,529,065,318</u>

8.00 ADP Loan: TK. 79,467,000

Opening Balance (1-07-2024)	81,467,000	83,467,000
Add: Addition during the year	-	-
	<u>81,467,000</u>	<u>83,467,000</u>
Less: Adjustment during the year	(2,000,000)	(2,000,000)
Closing Balance (30-06-2025)	<u>79,467,000</u>	<u>81,467,000</u>

9.00 Dividend: 700,000 Taka

A.) Since BPC is a state registered company, there is no need to divide the authorized capital into shares. The paid-up capital is fully paid by the Government of the People's Republic of Bangladesh. Therefore, the Government of Bangladesh is also the owner of the dividends.

B.) Since there is no specific instruction from the Ministry of Finance regarding the rate at which the company's dividend will be levied on this paid-up capital, the company has been paying the amount reserved in the budget.

**10.00 Cox's Bazar Holiday Complex Sub-Unit Based Profit/Loss Statement:
(Annexure: 1.7)**

Name of Sub-unit	Gross Income	Total Cost	Profit Before Tax
a.) Motel Shaibal Unit	46,513,254	43,095,186	3,418,068
b.) Motel Upal Unit	29,476,013	20,625,088	8,850,925
c.) Motel Probal Unit	22,331,567	9,137,789	13,193,778
d.) Motel Labonne	10,604,410	4,125,122	6,479,288
Total	108,925,244	76,983,185	31,942,059



Bangladesh Parjatan Corporation
Parjatan Bhuban
Plot No E-5 C/1, West Agargaon, Dhaka. 1207
Profit & Loss A/c for the year 2024-2025

Annexure-1

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Pay & Allowance	28,566,793	1	Sale of Tender form	246,000
2	Pay & Allowance (B/A)	79,384,879	2	Conferance Hall Sale	1,210,118
3	AIT on Salary	717,750	3	Rent of JBL & Others, Mohakhali	26,219,620
4	Rest & Recreation	681,740	4	GI Income	2,076,153
5	Bonus (F)	7,045,457	5	Interest on FDR/Others AC	23,307,546
6	Gratuity	14,067,552	6	Appointment po Charge	4,172,000
7	Pension	129,659,673			
8	Over Time	2,710,868			
9	Leveris	576,123		Net Loss	335,302,468
10	Social Welfare	585,000			
11	Daily wages	336400			
12	TA /DA	2,031,987			
13	Conveyance	41,289			
14	Hire Charge(Transport)	5,877,332			
15	Advertisement	400,733			
16	Business Development	2,308,020			
17	Commercial Publicity	1,143,068			
18	Printing & Stationary	2,842,319			
19	Postage & Telephone	1,404,287			
20	Books Periodical	90,520			
21	Rent,Rate & Taxes	3,912,789			
22	VAT	289,595			
23	Bank Charge	70,316			
24	Dividend (Business Party)	774,834			
25	Electricity	4,249,522			
26	P.O.L	2,364,394			
27	Repair (G)	1,635,329			
28	Repair (V)	601,009			
29	Repair (B)	2,319,556			
30	Honorarium	805,400			
31	Legal Expenditure	1,091,733			
32	Sweeping & Washing	491,659			
33	Binding Expen	11,170			
34	Suddachar	108,285			
35	Misse: Expen	41,846			
36	House Keeping	5,711			
37	Garden Expen	105,400			
38	Traning Fee	816,243			
39	Licence Fee	532,959			
40	Depreciation	91,834,365			
	Grant Total==>	392,533,905		Grant Total==>	392,533,905



Bangladesh Parjatan Corporation
DFO (Dhaka, Chattogram, Sylhet & Ruppur)
Profit & Loss Account for the year 2024-2025

Annexure-1.1

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Pay & Allowance	22,550,384		Sales	
2	Daily Wages	15,263,440	1	Foreign Goods (Bond)	216,618,743
3	Bonus (F)	2,425,778	2	Seized Goods	84,832,968
4	Staff Food	216,000	3	Local Goods	9,883,247
5	Pension	3,501,842	4	Drinks Corner (DL)	14,316,952
6	Rent Rates & Taxes	38,989,376	5	Drinks Corner (TL)	9,011,679
7	Sweeping Materials	160,724	6	Parjatan Sweets (DL)	33,836,174
8	Insurance	728,266	7	Parjatan Sweets (AL)	1,840,630
9	Electricity	1,694,684	8	Gram Ltd	4,831,022
10	Licence Fee	9,945,612	9	Bank Interest	189,595
11	Liveries	761,707	10	Coffee Conner Sales	5,500,407
12	Raw Materials :		11	Food & Gift Conner DL	41,693
	A) Drinks Corner (DL)	-	12	Gain on Conversion	26,470,270
	B) Drinks Corner (TL)	172,524	13	Restaurant Sales	1,314,501
	C) Local Goods	-	14	Local Alcoholic	71,599,636
	D) Parjatan Sweets	-	15	Outsite Party	954,614
13	Raw Materials Restaurant	14,776,604	16	Coffee /others	21,160
14	House Keeping	43,708	17	Sanaks & Others	212,039
15	P.O.L (V)	67,292	18	Audit Objection	7,124
16	P.O.L (G)	12,605	19	Privat Bar	12,263,871
17	Washing Expenses	7,423	20	LC Refund	3,781,491
18	Repair & maintenance:				
	A) Building	-			
	B) Vehicle	22,650			
	C) Others	538,801			
	Printing & Stationery	777,037			
	Conveyance	71,900		Closing Stock	135,682,313
	Travelling Expenses	118,108			
19	Postage & Telephone	819,002			
20	Bank Charge	776,907			
21	Gardening	20,215			
22	POL (Restaurant)	117,400			
23	Books & Periodicals	36,233			
24	Cooli & Cartage	205,820			
25	Business Development	140,421			
26	Binding / Packing	790,432			
27	Commercial Publicity	5,100			
28	Value Added Tax	11,283,038			
29	First Aid	2,495			
30	Honorarium	18,000			
31	Subsidary Duty (SD)	13,407,179			
32	DFO Goods Purchase	135,238,349			
33	Other Expenses	839,098			
34	Legal Expen	50,000			
35	Opening Stock	86,262,087			
36	Depreciation	3,134,412			
	Pre Tax Profit	267,217,476			
	Grant Total==>	633,210,129		Grant Total==>	633,210,129

AB SHAFIQUE RAH
Chartered

Dhaka

Bangladesh Parjatan Corporation
NHTTI, Mohakhali, Dhaka
Profit & Loss Account for the year 2024-2025

Annexure-1.2

Sloe	Particulars	Amount	Sloe	Particulars	Amount
	Revenue Expenditure:			Sales / Income:	
1	Pay & Allowance	22,356,542	1	Diploma Course	51,745,000
2	Daily Wages	5,664,416	2	NCC Course	33,342,500
3	Bonus (F)	2,370,340	3	Short Course	1,380,000
4	Pension	3,672,431	4	Special Course	1,235,000
5	Rent Rates & Taxes	853,059	5	Car Rent	18,960
6	Sweeping Materials	251,960	6	Form Sale	702,219
7	Electricity	3,626,196	7	Misc. Income	467,429
8	Liveries	118,020	8	Internet & Others Income	150,000
9	Fuel	112,482			
10	P.O.L (V)	769,376			
11	P.O.L (Generator)	57,470			
12	B) Vehicle	251,746			
13	C) Others	548,667			
14	Printing & Stationery	643,686			
15	Travelling Expenses	33,801			
16	Postage & Telephone	553,872			
17	Bank Charge	29,187			
18	First Add	2,909			
19	Overtime	445,878			
20	Books & Periodicals	4,867			
21	Business Development	12,248			
22	Commercial Publicity	15,360			
23	Advertisement	374,878			
24	Guest Lecture Fee	2,390,500			
25	Training Expenses	8,361,134			
26	Others	20,000			
27	Depreciation	16,709,939			
	Net Profit	18,790,144			
	Grant Total ====>	89,041,108		Grant Total ====>	89,041,108



Bangladesh Parjatan Corporation
Hotel Abukash, Mohakhali, Dhaka
Profit & Loss Account for the Year 2024-2025

Annexure-1.3

SL.No	Particulars	Amount	SL. No	Particulars	Amount
	Revenue Expenditure :			Sales:	
1	Pay & Allowance	13,559,790	1	Accommodation	12,364,030
2	Bonus (F)	1,422,828	2	Accommodation (Others)	42,462
3	Pension	2,149,777	3	Restaurant	7,169,922
4	Daily Wages	9,994,521	4	Govt. Party	25,787,003
5	Rent Rates & Taxes	1,932,940	5	Bakery	5,187,332
6	Staff Food	1,397,944	6	CAO Cafeteria	5,495,268
7	Sweeping Materials	305,596	7	CAO Supply	14,879,697
8	Insurance	94,257	8	CAO (Jamuna)	8,689,925
9	Electricity	7,155,677	9	Conference Hall	930,158
10	License Fee	250,334	10	Mini fridge	347,345
11	Uniform	124,128	11	Discount Sale	73,289
12	Raw Material (Rest)	37,278,958	12	Others Income	6,699,762
13	Fuel (Rest.)	635,832			
14	House keeping	387,023		Closing Stock	429,793
15	P.O.L: (Vehicle/ Generator)	1,184,784			
16	Washing Expenses	52,250		Net Loss	26,640,404
17	A) Repair(Building)	-			
18	B) Repair(Vehicle)	121,030			
19	C) Repair(Others)	652,566			
20	Printing & Stationery	268,709			
21	Conveyance	20,530			
22	Postage & Telephone	215,566			
23	Bank Charge	56,410			
24	First Aid Materials	1,777			
25	Gardening	22,480			
26	Over Time	341,667			
27	Books & Periodicals	41,280			
28	Coli & Cartage	140,705			
29	Business Development	12,000			
30	Binding/Packing	2,019,250			
31	Commercial Publicity	24,422			
32	Value Added Tax(Sales)	1,904,558			
33	Value Added Tax (party)	4,364,613			
34	Opening Stock	1,184,501			
35	Depreciation	25,417,689			
	Grant Total ====>	114,736,392		Grant Total ====>	114,736,392



Bangladesh Parjatan Corporation
Paryatan Motel, Rangpur
Profit & Loss Account for the year 2024-2025

Annexure-1.4

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
A.	Revenue Expenditure :		A.		
1	Pay & Allowance	3,954,249		Sales / Income:	-
2	Bonus	444,540	B.		
3	G.P.F/ Pension	666,238	1	Accommodation :	30,868,821
4	Rent Rates & Taxes	212,627		Staff Quarter Rent	
5	Staff Food	402,253		Conference Hall	1,268,146
6	Sweeping Materials	176,491	2	Restaurant :	13,840,980
7	Insurance	-		Sale of Restaurant	-
8	Electricity	2,069,351		Others	31,351
9	License Fee	97,935			
10	Liveries	216,994		Closing Stock	55,733
B.	Repair & Maint. :				
	A) Building	-			
	B) Vehicle	-			
	C) Others	798,108			
C.	Raw Materials:				
14	A) Restaurant	5,882,402			
15	House Keeping	945,447			
16	P.O.L(Fuel)	88,756			
17	P.O.L(Gas)	530,922			
18	Washing Expenses	205,190			
19	Printing & Stationery	179,080			
20	Conveyance	14,800			
21	Travelling Expenses	25,272			
22	Postage & Telephone	115,992			
23	Bank Charge	15,772			
24	First Aid Materials	2,092			
25	Gardening	55,435			
26	Books & Periodicals	4,680			
27	Daily Wages	5,818,400			
28	Coli & Cartage	38,970			
29	Business Development	12,000			
30	Banquet	152,461			
31	Binding / Packing	61,847			
32	Commercial Publicity	25,989			
33	Value Added Tax	5,273,161			
34	Opening Stock	55,005			
35	Depreciation	1,053,553			
	Pre Tax Profit	16,469,019			
	Grant Total==>	46,065,031		Grant Total==>	46,065,031



Bangladesh Parjatan Corporation
Parjatan Motel, Bogura
Profit & Loss Account for the year 2024-2025

Annexure-1.5

SL.No	Particulars	Amount	SL.No	Particulars	Amount
A.	Revenue Expenditure :			Sales:	
1	Pay & Allowance	3,629,315			
2	Bonus	441,606	1	Accommodation	18,245,645
3	Pension	636,069	2	Conference Hall	270,943
4	Rent Rates & Taxes	244,575	3	Restaurant	6,170,479
5	Staff Food	540,185	4	Others	2,500
6	Sweeping Materials	77,443	5	Laundry Sales	2,431
7	Raw Materials:		6	Paddy Sales	7,000
8	A) Restaurant	2,308,397			
9	Daily Wages	3,905,400			
10	Liveries	162,874		Closing Stock	97,546
11	Repair & Maint. :				
12	A) Building	-			
13	B) Vehicle	-			
	C) Others	615,793			
14	Electricity	1,497,647			
15	Over Time	48,972			
16	House Keeping	504,593			
17	P.O.L(Fuel)	209,580			
18	P.O.L(Gas)	268,108			
19	Washing Expenses	59,620			
20	Printing & Stationery	116,533			
21	Conveyance	15,240			
22	Travelling Expenses	20,482			
23	Postage & Telephone	77,900			
24	Bank Charge	41,502			
25	First Aid Materials	2,836			
26	Gardening	20,289			
27	Books & Periodicals	6,215			
28	License Fee	41,400			
29	Coli & Cartage	26,600			
30	Business Development	12,000			
31	Banquet	27,578			
32	Binding / Packing	25,257			
33	Commercial Publicity	21,925			
34	Value Added Tax	2,944,210			
36	Legal Expense	3,600			
35	Opening Stock	49,714			
36	Depreciation	1,281,617			
	Net Profit	4,911,469			
	Grant Total==>	24,796,544		Grant Total==>	24,796,544



Bangladesh Parjatan Corporation
Parjatan Motel, Dinajpur
Profit & Loss Of The Year 2024-2025

Annexure-1.6

SL.No.	Particulars	Amount	SL.No.	Particulars	Amount
A.	Revenue Expenditure :				
1	Pay & Allowance	3,156,517	1	Sale of Accommodation	12,865,593
2	Daily Wages	2,833,350	2	Staff Quarter Rent	51,072
3	Bonus (F)	369,952	3	Conference Hall	565,462
4	Pension	557,708	4	Sale of Restaurant	6,189,559
5	Rent Rates & Taxes	74,226	5	Others	8,000
6	Staff Food	272,856		Sales Kantajew :	
7	Sweeping Materials	52,737	6	Accommodation	131,511
8	Electricity	1,106,020	7	Others	2,000
9	License Fee	47,701	8	Misc Electricity	9,625
10	Liveries	144,499			
	Raw Materials :			Closing Stock	18,855
11	A) Restaurant	2,479,777			
12	Fuel	241,828			
13	House Keeping	391,533			
14	P.O.L	57,143			
15	Washing Expenses	41,888			
16	Repair & Maintenance :				
	A) Building	-			
	B) Vehicle	-			
	C) Others	400,561			
17	Printing & Stationery	80,658			
18	Conveyance	9,215			
19	Travelling Expenses	71,534			
20	Postage & Telephone	61,095			
21	Bank Charge	28,532			
22	First Aid Materials	919			
23	Gardening	24,406			
24	Books & Periodicals	3,480			
25	Coli & Cartage	13,045			
26	Business Development	12,000			
27	Banquet	31,040			
28	Binding / Packing	34,637			
29	Commercial Publicity	28,464			
30	Value Added Tax	2,244,878			
31	Opening Stock	15,934			
32	Depreciation	1,355,756			
	Pre Tax Profit	3,597,788			
	Grant Total==>	19,841,677		Grant Total==>	19,841,677



Bangladesh Parjatan Corporation
Parjatan Holiday Complex, Cox's Bazar
Consolidated Profit & Loss (Shaibal+Upal+ Probal+Labonee,Cox's Bazar)

Profit & Loss Account For The Year 2024-2025

Annexure-1.7

SL. No.	Particulars	Total	SL. No.	Particulars	Total
	Revenue Expenditure:			Sales / Income:	
1	Pay & Allowance	7,161,426	1	Sale of Accommodation	35,872,172
2	Daily Wages	12,303,000	2	Luxury Cottage(No- 1.2.3)	2,948,016
3	Bonus (F)	901,976	3	Staff quater Rent	50,400
4	Liquor Purchase	4,736,728	4	Ground Floor rent	144,000
5	Pension	1,527,181	5	Oxford International	264,000
6	Rent Rates & Taxes	1,629,548	6	Honeymoon Cottage	4,375,800
7	Staff Food	1,327,315	7	Luxury Cottage(No- 4-5)	2,640,000
8	Sweeping Materials	1,266,208	8	Bar Bhaban	360,000
9	Electricity	16,709,271	9	Conference Hall	1,807,510
10	License Fee	238,475	10	Car Washing	309,600
11	Liveries	480,556	11	Sale of Restaurant	12,645,322
12	Raw Materials :		12	Mini Bar	46,950
	A) Restaurant	7,503,996	13	Discount (Restaurant)	401,490
	B) Beverage	17,757	14	Beverage Restaurant	254,278
	C) Beverage (Accom)	-	15	Pitha Sale	3,200
13	Fuel	784,814	16	Dormitory Rent (Jara)	1,091,278
14	House keeping	1,088,247	17	Wash FSM Lab	235,050
15	P.O.L(Vehicle)	102,745	18	Microbus	315,594
16	P.O.L (Generator)	115,902	19	Electricity bill	13,914,327
17	Washing Expenses	150,526	20	Green Coconut	12,040
18	Repair & Maintenance:		21	Bank Interest	7,149
	A) Building	146,000	22	Tennis Court Rent	528,000
	B) Vehicle	46,427	23	Sale of Tender form	287,000
	C) Others	2,764,712	24	Lease/ Rent :	
19	Printing & Stationery	358,140		East South Field Rent	186,000
20	Conveyance	66,815		Golf Lek Lease/ Probal Lek	108,000
21	Travelling Expenses	96,783		Nursery Lease	169,400
22	Postage & Telephone	93,330		Kobita Chatter rent	2,000
23	Bank Charge	92,282		Car Parking Charge	124,500
24	First Aid Materials	5,702		Land Rent near Jhanuk Market	210,000
25	Gardening	190,508		K & J Rent	162,360
26	Over Time	37,943		Scarp	20,000
27	Books & Periodicals	19,725		Changing Closet (old)	2,398,486
28	Coli & Cartage	125,452		Bar-B-Que Rent	225,632
29	Advertisement	22,675		Field Rent	135,000
30	Business Development	43,000		Jhinuk Market shop Rent	950,000
31	Banquet	113,231		Jhinuk Market mini Shop Rent	24,000
32	Binding/Packing	85,951		Toac	60,000
33	Commercial Publicity	100,920		Golf Bar Sales	7,083,945
34	Value Added Tax	8,302,501		Anubad Center Rent	167,362
35	Value Added Tax (Party)	2,135,402		Tour & Traveled Shops Rent	167,362
36	Legal Expenses	80,610		Biman Office Rent	186,200
37	Other Expenses	25,570		Arcadia Sing. Bord	

SL. No.	Particulars	Total	SL. No.	Particulars	Total
38	Opening Stock	970,246		Golf Feld Lease	8,060,500
39	Depreciation	3,013,589		Kit kot Chair	20,000
	Net Profit	31,942,059		Van Rant	46,800
				Old Shop Rant (1-4)	262,102
				Dormitory Land Rent	119,040
				Books Stall & Batik Shop	67,584
				Squish Curt Jara	264,000
				UNICEF Office Field	4,210,050
				N.R.enterprise	201,419
				Others Income	44,352
				Majhar	36,000
				Kabita Chattar Shop -1,2	87,500
				Lake Lease	705,600
				Audit Objection Realized	85,389
				Swimming pool	1,934,821
				Swimming pool DC	49,964
				Closing Stock	1,134,956
	Grant Total⇒	108,925,244		Grant Total⇒	108,925,244



Bangladesh Parjatan Corporation
Parjatan Motel Sylhet
Profit & Loss Accounts for the year 2024-2025

Annexure-1.8

SL No.	Particulars	Total	SL No.	Particulars	Total
	Revenue Expenditure :			Sales / Income:	
1	Pay and Allowance	2,150,328	1	Forfeited From Lease Party	19,140
2	Daily Wages	7,018,850	2	Accommodation AC/N.AC	5,915,717
3	Bonus (F)	264,440	3	Restaurant	2,536,806
4	Pension Contribution	384,648	4	Beverage	104,463
5	Raw Materials	-	5	Ice Cream	249,656
	(a) Restaurant	1,012,910	6	Miscellaneous	104,343
	(b) Party	-	7	Eco Park	1,651,326
	(c) Beverage	50,657	8	Staff Quarter	18,500
	(d) Ice-cream Shop	158,696	9	Manager's Accommodation	18,000
6	Gas & Fuel	216,120	10	Income of Children Park:	
7	VAT	2,820,120		Entrance Fee	5,699,055
8	Business Development	11,939		Ride Fee	5,113,236
9	Repair(General)	1,760,719		Parking Charge	197,341
10	P.O.L	203,750		Party	597,683
11	House Keeping	239,262		Shop Rent Park	756,000
12	Washing	125,283			
13	Rent Rates & Taxes	140,093		Closing Stock	131,100
14	Printing & Stationary	68,991			
15	Conveyance	40,580			
17	Sweeping & Cleaning	94,777			
18	Electricity	1,655,277			
19	Postage & Telephone	88,002			
20	Coli & Cartage	103,425			
21	Books & Periodicals	6,798			
22	Packing & Binding	14,350			
23	TA/ DA	31,155			
24	Bank Charge	11,711			
25	Uniform	101,660			
26	Gardening	45,424			
27	Staff Food	363,102			
28	Advt./Comm. Pub.	96,642			
29	First Aid	1,013			
30	License fee	57,500			
31	Banquet	2,400			
33	Legal Expenditure	87,000			
34	Opening Stock	113,429			
35	Depreciation	596,315			
	Pre Tax Profit	2,975,001			
	Total	23,112,367		Total	23,112,367



Bangladesh Parjatan Corporation
Joy Restaurant, Savar
Profit & Loss Account for the year 2024-2025

Annexure-1.9

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Pay & Allowance	2,608,082			
2	Daily Wages	3,112,850		Income:	
3	Bonus (F)	296,864	1	Restaurant	6,618,501
4	Pension Contribution	455,828	2	Fast Food	1,062,104
5	Staff Food	306,716	3	Chotpoti	900,208
6	Raw Materials Restaurant	2,605,766	4	Others:	
7	Raw Materials Fast Food	421,319		Motor Car Parking	260,547
8	Raw Materials Chotpoti	223,191		Flower Shop Rent	742,122
9	Beverage (Rest.)	161,052		Toilet	260,864
10	Beverage (F Food.)	252,437		Pottery	3,878,584
11	Beverage (Chotpoti.)	116,160		Nagordola	244,359
12	Vat	543,910		Green Coconut	5,500
13	Printing (Stationary)	44,519		Chandra Unit	45,000
14	Sweeping Material	99,321			
15	Gardening Exp.	14,460		Closing Stock	366,094
16	Gas & Fuel Exp.	328,995			
17	Rent, Rates & Taxes.	37,500			
18	Books Periodicals	3,577			
19	Banquette Exp.	36,475			
20	House Keeping	97,620			
21	P.O.L (Generator)	35,578			
22	Coli & Cartage	29,680			
23	Packing Material	85,132			
24	Repair Maintenance Gen	145,826			
25	Building	71,194			
26	First Aid	2,562			
27	Business Development	12,000			
28	Commercial Publicity	44,046			
29	Conveyance	6,840			
30	Uniforms & Live	99,140			
31	Electricity	527,182			
32	Washing Expend.	36,760			
33	Postage & Telephone	25,340			
34	Bank charge	18,923			
35	TA/DA	11,475			
36	Miscellaneous	15,752			
37	Opening Stock	260,976			
38	Depreciation	213,404			
	Pre Tax Profit	975,431			
	TOTAL =	14,383,883		TOTAL =	14,383,883



Bangladesh Parjatan Corporation
Eagle & Moyuri Rest National Zoo, Dhaka
Profit & Loss Account for the year 2024-2025

Annexure-1.10

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Revenue Expenditure :				
1	Pay & Allowance	1,708,461		Sales/ Income :	
2	Daily Wages	5,142,895	1	Sale of Restaurant	14,210,559
3	Bonus (F)	182,468	2	Beverage	8,640,719
4	Pension	278,786	3	Ice Cream	13,624,197
5	Rent Rates & Taxes	38,189			
6	Staff Food	327,157		Closing Stock	1,470,450
7	Sweeping Materials	35,373			
8	Electricity	817,885			
9	Liveries	150,000			
10	Raw Materials :				
	A) Restaurant	7,858,492			
	B) Beverage	5,605,625			
	C) Ice Cream	9,386,316			
11	Fuel	311,750			
12	House Keeping	153,144			
13	Repair & maintenance:				
	a) Building	-			
	b) Others	83,386			
14	Printing & Stationery	32,023			
15	Conveyance	27,260			
16	Postage & Telephone	17,550			
17	Bank Charge	15,200			
18	First Aid Materials	840			
19	Coli & Cartage	31,830			
20	Business Development	12,000			
21	Binding / Packing	565,003			
22	Commercial Publicity	56,121			
23	Over Time	17,900			
24	Value Added Tax	1,996,717			
25	Other Expenses	10,427			
26	Opening Stock	1,086,192			
27	Depreciation	112,139			
	Pre Tax Profit	1,884,796			
	Total==>	37,945,925		Total==>	37,945,925



Bangladesh Parjatan Corporation
Bangladesh Parjatan Corporation
Profit & Loss Account for the year 2024-2025

Annexure-1.11

SL.No.	Particulars	Amount	SL.No.	Particulars	Amount
	Revenue Expenditure:			Sales / Income:	
1	Pay & Allowance	4,069,537	1	Sale of Accommodation	26,621,334
2	Daily Wages	5,206,600	2	Sale of Restaurant	8,970,163
3	Bonus (F)	461,498	3	Biman Office Rent	163,812
5	Pension	650,166	4	Staff Quarter Rent	17,726
6	Rent Rates & Taxes	1,025,212	5	Cancellation Charge	3,640
7	Staff Food	417,791	6	Conference Hall Sales	302,992
8	Sweeping Materials	246,321	7	Arshi Shop Rent	72,067
10	Electricity	2,730,736	8	Laundry	7,798
11	License Fee	103,937	9	Driver Bed	5,526
12	Liveries	175,857			
13	Raw Materials :			Closing Stock	39,126
	A) Restaurant	3,507,676			
14	Fuel	463,461			
15	House keeping	883,926			
16	P.O.L	115,353			
17	Washing Expenses	83,064			
18	Repair & Maintenance:				
	A) Building	-			
	B) Others	1,082,040			
19	Printing & Stationery	188,553			
20	Conveyance	16,455			
21	Travelling Expenses	111,084			
22	Postage & Telephone	205,271			
23	Bank Charge	122,245			
24	First Aid Materials	2,171			
25	Gardening	83,765			
26	Over Time	12,820			
27	Books & Periodicals	16,448			
28	Coli & Cartage	22,540			
30	Business Development	12,000			
31	Banquet	34,769			
32	Binding/Packing	22,023			
33	Value Added Tax	4,160,930			
34	Commercial Publicity	43,608			
35	Vat IT deduct by Party	110,383			
36	Other Expenses	11,560			
36	Opening Stock	54,213			
37	Depreciation	2,084,834			
	Net Profit	7,665,337			
	Grant Total==>	36,204,184		Grant Total==>	36,204,184



Bangladesh Parjatan Corporation
Rooftop Restaurant, Agargaon, Dhaka
Profit & Loss Account for the Year 2024-2025

Annexure-1.12

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	4,252,719	1	Restaurant Sale	34,435,653
2	Daily wages	4,367,600	2	Bank Interest	2,966
3	Pension	681,825	3	Audit Objection Realized(F.Kabir)	2,390,511
4	Bonus(F)	415,836			
5	Raw Materials(Rest)	15,670,488		Closing Stock	319,438
6	Fuel.(Gas)	1,057,790			
7	Electricity	1,123,983		Net Loss	1,356,806
8	Leverage & Unif.	199,990			
9	Staff Food	470,770			
10	Coli & Cartage	69,340			
11	Washing Expenses	73,330			
12	Printing & Stationary	102,671			
13	Repair G)	77,462			
14	Sweeping	160,590			
15	House Keeping	100,580			
16	Business Dev.	12,000			
17	Bank Charge	71,826			
18	Gardening	5,250			
19	Postage & Telephone	6,000			
20	Books & Periodicals	4,012			
21	Travelling	22,786			
22	Commercial Publicity	18,695			
23	Value Added Tax	1,139,525			
24	Rent, Rates & Taxes	103,076			
25	P.O.L(Gen)	15,400			
26	Packing Materials	897,175			
27	Conveyance	25,920			
28	Others	33,689			
29	Opening Stock	273,744			
30	Depreciation	7,051,302			
	Total==>	38,505,374		Total==>	38,505,374



Bangladesh Parjatan Corporation
Parjatan Holiday Complex, Rangamati
Profit & Loss Account for the year 2024-2025

Annexure-1.13

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Revenue Expenditure:			Sales / Income:	
1	Pay & Allowance	2,591,631	1	Sale of Accommodation (New)	7,642,646
2	Daily Wages	7,446,350	2	Sale of Accommodation (Old)	3,259,734
3	Bonus (F)	279,866	3	Luxury Cottage	1,912,836
4	Pension	421,718	4	Luxury Cottage	420,146
5	Rent Rates & Taxes	1,286,295	5	Sale of Restaurant	11,750,758
6	Staff Food	693,179	6	Bridge View Restaurant	925,827
7	Sweeping Materials	207,580	7	Conference Hall	324,545
8	Electricity	2,596,080	8	Eng.Boat-1-2	60,092
9	License Fee	67,620	9	Eng.Boat-Ghat	973,295
10	Raw Materials :		10	Miscellaneous Income :	
	A) Restaurant	5,568,010		Car Parking Charge	1,128,127
	B) Drinks Corner (Beverage)	622,218		Electricity bill	29,372
11	Fuel	610,841		Souvenir Shops Rent (Lease)	357,780
12	House keeping	791,151		Hanging Bridge	4,844,386
13	P.O.L (Eng. Boat)	31,149		Seasonal Fruit	3,000
14	P.O.L (Generator)	157,337		Auditorium	51,819
15	Washing Expenses	40,643		Cancelation charge	5,200
16	Repair & Maintenance:			Bank Interest	13,922
17	A) Building	282,156		Sun Rise Eco Park	52,020
18	B) Vehicle	-		Shampan	9,800
19	C) Others	1,301,155		Picnic Spot	11,000
20	Printing & Stationery	112,893		Others Sale	6,100
21	Conveyance	84,570		VAT & IT Received From Party	107,327
22	Travelling Expenses	27,398			
23	Postage & Telephone	179,422		Closing Stock	87,584
24	Bank Charge	51,132			
25	First Aid Materials	5,712			
26	Gardening	73,567			
27	Books & Periodicals	8,255			
28	Coli & Cartage	136,351			
29	Business Development	12,350			
30	Banquet	39,420			
31	Binding/Packing	43,613			
32	Commercial Publicity	89,698			
33	Value Added Tax	2,981,662			
34	VAT Paid for Party	485,669			
35	Legal Expenses	25,000			
36	Deprecation	3,990,489			
37	Opening Stock	134,375			
	Pre Tax Profit	500,761			
	Total	33,977,316		Total	33,977,316



Bangladesh Parjatan Corporation
Hotel Shaikat, Chittagong
Profit & Loss Account for the year 2024-2025

Annexure-1.14

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	4,488,076	1	Sale of Accommodation AC	53,823,972
2	Daily Wages	11,880,563	2	Sale of Accommodation None Ac	4,848,384
3	Bonus (F)	470,100	3	Restaurant	22,227,142
4	Pension	776,348	4	Conference Hall	1,426,549
5	Rent Rates & Taxes	2,316,000	5	Mise : Income	57,637
6	Sweeping Materials	788,830	6	Car Parking	453,450
7	Electricity	6,796,454	7	Washing Income	43,698
8	License Fee	590,916			
9	Liveries	353,720		Closing Stock	122,550
10	Staff Food	1,185,694			
11	House Keeping	1,451,099			
12	P.O.L.(Generator)	186,091			
13	Washing Expenses	233,419			
14	Raw Materials (Shaikat)	9,066,266			
15	Repair & maintenance:				
	a) Others	1,471,010			
	b) Building	418,010			
16	Fuel (Gas)	617,992			
17	Printing & Stationery	315,055			
18	Conveyance	8,915			
19	Travelling Expenses	112,239			
20	Postage & Telephone	203,964			
21	Bank Charge	2,466			
22	Credit Card Commission	250,862			
23	Over Time	15,656			
24	Books & Periodicals	7,133			
25	Coli & Cartage	44,360			
26	Business Development	12,000			
27	Banquet	17,365			
28	Packing & Binding	177,304			
29	Gardening	30,522			
30	Commercial Publicity	28,422			
31	First Aid	12,331			
32	Value Added Tax	9,653,919			
33	Other Expenses	8,661			
34	Opening Stock	92,519			
35	Depreciation	19,163,023			
	Per-Tax Profit	9,756,078			
	Total	83,003,382		Total	83,003,382



Bangladesh Parjatan Corporation
Hotel Pasur, Mongla
Profit & Loss Account for the year 2024-2025

Name of the Unit : Hotel Pasur, Mongla

Annexure-1.15

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	1,183,039	1	Sale of Accommodation A.C	5,575,994
2	Daily Wages	2,245,050	2	Sale of Accommodation None AC	2,412,879
3	Bonus (F)	201,410	3	Sale of Restaurant	3,852,518
5	Pension	723,028	4	Electricity Bill	180,283
6	Rent Rates & Taxes	423,029	5	Water Bill	78,000
8	Staff Food	316,081	6	Car Parking	722,944
9	Sweeping Materials	155,384	7	Souvenir	16,670
10	Electricity	1,380,698	8	Laundry	4,154
11	License Fee	17,600			
12	Liveries	99,300		Closing Stock	60,686
13	Raw Materials :				
	A) Restaurant	2,075,723			
	b) Souvenir	-			
14	Fuel	207,975			
15	House Keeping	349,217			
16	P.O.L(Generator)	19,889			
17	Washing Expenses	321,381			
18	Repair & maintenance:				
	A) Building	228,102			
	B) Others	357,869			
19	Printing & Stationery	111,365			
20	Conveyance	9,565			
21	Travelling Expenses	12,468			
22	Postage & Telephone	57,989			
23	Bank Charge	15,299			
24	Banquette	22,068			
25	Gardening	245,860			
26	First Aid	1,305			
27	Books & Periodicals	9,194			
28	Coli & Cartage	52,400			
29	Business Development	12,000			
30	Binding / Packing	5,343			
31	Advertisement/Com.Pub.	35,811			
32	Value Added Tax	1,206,673			
33	Vat Deduct by Party	17,353			
35	Other Expenses	2,076			
36	Opening Stock	101,646			
37	Depreciation	485,488			
	Net Profit	195,450			
	Total ⇒	12,904,128		Total ⇒	12,904,128



Bangladesh Parjatan Corporation
Drinks Corner, Chittagong
Profit & Loss Account for the year 2024-2025

Annexure-1.16

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	958,704	1	Sale of Restaurant	3,753,880
2	Bonus (F)	107,756	2	Sale of Restaurant (Car Parking)	7,481,838
3	Pension	156,732			
4	Rent Rates & Taxes	5,865		Closing Stock	249,402
5	Daily Wages	581400			
6	Sweeping Materials	50,535			
7	Electricity	168,343			
8	Liveries	22,000			
9	Raw Materials :				
	A) Restaurant	6,797,202			
10	Repair & maintenance:				
	a) Others	10,060			
11	Printing & Stationery	13,502			
12	Bank Charge	4,142			
13	Coli & Cartage	4,050			
14	Binding / Packing	33,938			
15	Value Added Tax	585,582			
16	Other Expenses	3,614			
17	Opening Stock	233,479			
18	Depreciation	11,173			
	Pre Tax Profit	1,737,043			
	Total ⇒	11,485,120		Total ⇒	11,485,120



Bangladesh Parjatan Corporation
Secretariat Exe: Cafeteria, Dhaka
Profit & Loss Account for the year 2024-2025

Annexure-1.17

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	3,905,577	1	Sale of Restaurant	29,807,878
2	Daily Wages	1,853,875			
3	Bonus (F)	406,010		Closing Stock	237,881
4	Pension	612,060			
5	Staff Food	303,317			
6	Sweeping Materials	43,577			
7	Liveries	98,730			
8	Raw Materials :				
	Restaurant	16,728,584			
	Fuel	144,846			
	House Keeping	52,492			
9	Repair & maintenance:				
	A) Building	-			
	B) Others	151,207			
10	Printing & Stationery	33,247			
11	Conveyance	10,180			
12	Travelling Expenses	13,773			
13	Postage & Telephone	5,940			
14	Bank Charge	4,407			
15	First Aid	850			
16	Books & Periodicals	3,288			
17	Coli & Cartage	109,410			
18	Business Development	11,000			
19	Value Added Tax	1,203,479			
20	Binding/ Packaging	1,370,282			
21	VAT deduct by Party	428,870			
22	Opening Stock	247,527			
23	Depreciation	110,038			
	Pre Tax Profit	2,193,193			
	Total==>	30,045,759		Total==>	30,045,759



Bangladesh Parjatan Corporation
Shangshad VIP Cafeteria, Dhaka
Profit & Loss Account for the year 2024-2025

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	810,136	1	Restaurant Cash Sale	1,989,229
2	Daily Wages	2,328,100	2	Requisition Sale	1,633,099
3	Bonus (F)	26,686	3	Party Sale	2,921,021
4	G.P.F Pension	132,242			
6	Staff Food	252,263		Closing Stock	96,689
7	Sweeping Materials	70,296			
10	Liveries	97,940		Pre Tax Loss	4,542,426
	Raw Materials :				
11	Restaurant	5,562,739			
12	Fuel	500			
13	House Keeping	27,009			
16	Repair & maintenance:				
	A) Building	-			
	B) Others	25,786			
17	Printing & Stationery	76,666			
18	Conveyance	10,860			
19	Travelling Expenses	19,512			
20	Postage & Telephone	5,500			
21	Bank Charge	9,010			
24	Books & Periodicals	680			
25	Coli & Cartage	88,869			
26	Business Development	11,000			
28	Binding/ Packing	326,894			
29	Vat deduct by Party	317,220			
32	Opening Stock	866,118			
33	Depreciation	116,438			
	Total ⇒	11,182,464		Total ⇒	11,182,464



Bangladesh Parjatan Corporation
Tours Division & Rant-A-Car
Dhaka

Profit & Loss Account for the year 2024-25

Name of the Unit : Tours Division & Rant-A-Car

Annexure-1.19

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
A.	Revenue Expenditure :				
				Sales/ Income :	
	Daily Wages	1,583,020	1	Rent -A -Car	7,761,589
	Rent Rates & Taxes	50,000	2	Income form Octagon	1,000,000
	Sweeping Materials	92,339	3	Insurance Claim	49,800
	P.O.L (Vehicle)	23,037			
	Repair & maintenance:			Net Loss	535,543
	A) General	-			
	B) Saluck (Vessel)	-			
	C) Repair (Vehicle)	1,699,804			
	Printing & Stationery	57,347			
	Conveyance	500			
	Postage & Telephone	6,000			
	Bank Charge	3,185			
	Business Development	12,000			
	Insurance(V)	463,379			
	Value Added Tax	643,960			
	Package Tour	1,337,108			
	Depreciation	3,375,253			
	Total ⇒	9,346,932		Total ⇒	9,346,932



Bangladesh Parjatan Corporation
Salna Parjatan Resort & Picnic Spot, Gazipur
Profit & Loss Accounts for the year 2024-2025

Annexure-1.20

SL No.	Particulars	Amount	SL No.	Particulars	Amount
	Revenue Expenditure :			Sales / Income:	
1	Pay & Allowance	1,997,681	1	Accommodation	3,773,693
2	Bonus	255,860	2	Restaurant	2,411,397
3	Pension	716,875	3	Conference Hall	299,308
4	Rent Rates & Taxes	93,000	4	picnic spot	163,928
5	Staff Food	241,390	5	Bank Interest	1,103.00
6	Sweeping Materials	50,455			
7	Electricity	792,112		Closing Stock	58,400
8	Liveries	92,680			
9	Repair & Maintenance :			Net Loss	10,322,339
	A) Building	-			
	B) Vehicle	-			
	C) Others	172,618			
10	Raw Materials:	-			
	A) Restaurant	1,020,959			
	B) Beverage	19,278			
11	House Keeping	120,450			
12	Fuel(Rest.)	115,311			
13	P.O.L(G)	94,637			
14	Washing Expenses	6,115			
15	Printing & Stationery	37,098			
16	Conveyance	980			
17	Postage & Telephone	5,750			
18	Bank Charge	5,515			
19	First Aid Materials	1,282			
20	Gardening	8,229			
21	Daily Wages	1,924,900			
22	Coli & Cartage	12,905			
23	Business Development	15,730			
24	Banquet	1,000			
25	Binding / Packing	2,240			
26	Commercial Publicity	14,060			
27	Value Added Tax	785,571			
28	Others (Misc.)	13,914			
29	Opening Stock	48,960			
30	Depreciation	8,362,613			
	Total	17,030,168		Total	17,030,168



Bangladesh Parjatan Corporation
Hotel Modhumoti, Tungipara
Profit & Loss Account for the year 2024-2025

Annexure-1.21

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure :			Sales/ Income :	
1	Pay & Allowance	1,341,330	1	Sale of Accommodation	1,894,730
2	Daily Wages	1,415,630	2	Sale of Restaurant	694,717
3	Bonus (F)	148,974	3	Bank Interest	138
4	Pension	376,347	4	Misc. Income/	12,400
5	Rent Rates & Taxes	53,654			
6	Staff Food	220,000		Closing Stock	23,086
7	Sweeping Materials	31,718			
8	Electricity	341,578		Net Loss	2,986,447
10	Liveries	35,880			
11	Raw Materials :				
	a) Restaurant	261,861			
	b) Beverage	-			
12	Fuel	50,895			
13	House Keeping	93,654			
14	Washing Expenses	33,527			
15	Repair & maintenance:				
	A) Building	-			
	B) Others	191,614			
16	Printing & Stationery	30,771			
17	Conveyance	6,457			
18	Travelling Expenses	8,050			
19	Postage & Telephone	27,489			
20	Bank Charge	5,824			
21	Gardening	23,809			
22	Books & Periodicals	4,830			
23	Coli & Cartage	13,795			
24	Business Development	12,000			
25	Commercial Publicity	3,350			
26	Advertisement	13,125			
27	Binding & Packing	126			
28	Value Added Tax	301,479			
29	Vat Deduct by Party	9,460			
30	Other Expenses	1,924			
31	Opening Stock	34,654			
32	Depreciation	517,713			
	Total==>	5,611,518		Total==>	5,611,518



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Parjatan Kendra, Sagordari
Profit & Loss Account for the year 2024-2025

Annexure-1.22

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure:			Sales/ Income :	
1	Pay & Allowance	410,281	1	Accommodation	115,637
2	Daily Wages	174,800	2	Shop Rent	48,000
3	Pension Contribution	108,808			
4	Bonus(F)	52,052		Net Loss	726,586
5	Electricity	52,740			
6	House keeping	5,840			
7	Washing Expenses	5,360			
8	Sweeping & Cleaning	5,920			
9	Repair(Others)	1,020			
10	Printing & Stationery	5,427			
11	Conveyance	4,800			
12	Postage & Telephone	6,400			
13	Business Development	7,645			
14	Bank Charge	1,696			
15	First Aid	1,200			
16	Depreciation	46,234			
	Grant Total ====>	890,223		Grant Total ====>	890,223



Bangladesh Parjatan Corporation
Muzib Nagar Motel

Profit & Loss Account for the year 2024-2025

Annexure-1.23

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure:			Sales/ Income :	
1	Daily Wages	232,800	1	Accom. Income	109,304
2	Sweeping Materials	1,492	2	Bank Interest	6,946
3	Electricity	136,859			
4	House keeping	3,504.00		Net Loss	795,829
5	Bank Charge	3,518			
6	Depreciation	533,906			
	Grant Total==>	912,079		Grant Total==>	912,079



Bangladesh Parjatan Corporation
Jaflong Restaurant, Sylhet .
Profit & Loss Account for the year 2023-2024

Name of the Unit : Jaflong Restaurant

Annexure-1.24

SL.No	Particulars	Amount	SL.No	Particulars	Amount
A.	Revenue Expenditure :				
1	Pay & Allowance	723,715		Sales/ Income :	
2	Daily Wages	353,644	1	Sale of Accommodation .	330,129
3	Bonus (F)	67,320	2	Sale of Restaurant	36,642
4	Pension	144,825	3	Bank Interest	40
5	Staff Food	96,082	4	Miscellaneous Income	4,425
6	Sweeping Materials	6,499			
7	Electricity	62,573		Net Loss	2,145,120
8	License Fee	450			
9	Raw Materials :				
10	A) Restaurant	28,835			
11	B) Beverage	-			
12	Fuel	27,271			
13	House Keeping	14,139			
14	P.O.L	2,798			
15	Washing Expenses	7,241			
16	Repair & maintenance:				
17	a) Others	106,092			
18	Printing & Stationery	21,978			
19	Conveyance	12,202			
20	Travelling Expenses	22,185			
21	Postage & Telephone	27,729			
22	Bank Charge	3,581			
23	Gardening	5,570			
24	Coli & Cartage	4,340			
25	Business Development	12,000			
26	Commercial Publicity	4,940			
27	Value Added Tax	56,338			
28	Opening Stock	1,128			
29	Depreciation	702,881			
	Total==>	2,516,356		Total==>	2,516,356



Bangladesh Parjatan Corporation
Khagrachori Motel
Profit & Loss Account for the year 2024-2025

Annexure-1.25

SL.No.	Particulars	Amount	SL.No.	Particulars	Amount
1	Pay & Allowance	887,726		Sales / Income:	
2	Daily Wages	2,046,300		Accommodation:	
3	Bonus (F)	124,520	1	Sale of Accommodation	3,422,872
4	Pension	182,225	2	Restaurant:	1,910,198
5	Rent Rates & Taxes	73,042	3	Manager Room Rent	11,400
6	Staff Food	263,430	4	Staff Quarter Rent	966
7	Sweeping Materials	83,784	5	Conference Hall	175,162
8	Electricity	609,341	6	Bank Interest Received	460
9	License Fee	85,780	7	Audit Objection Realized	2,415
10	Raw Materials :				
	A) Restaurant	800,853		Closing Stock	24,617
11	Fuel	67,525			
12	House keeping	179,168		Per Tax Loss	1,386,320
13	P.O.L(G)	50,141			
14	Washing Expenses	58,409			
15	Repair & Maintenance:				
	A) Others	173,252			
	B) Building	-			
16	Printing & Stationery	16,307			
17	Conveyance	4,610			
18	Travelling Expenses	7,470			
19	Postage & Telephone	58,924			
20	Bank Charge	6,051			
21	Gardening	11,514			
22	Coli & Cartage	8700			
23	Business Development	12,000			
24	Commercial Publicity	23,365			
25	Value Added Tax	535,089			
26	Other Expenses	11,250			
27	Opening Stock	24,144			
28	Depreciation	529,490			
	Grant Total==>	6,934,410		Grant Total==>	6,934,410



Bangladesh Parjatan Corporation
Parjatan Holiday Homes & Youth Inn, Kuakata
Profit & Loss Account for the year 2024-2025

Annexure-1.26

SL No.	Particulars	Amount	SL No.	Particulars	Amount
1	Pay & Allowance	3,766,993	1	Accommodation (New)	10,562,360
2	Bonus (F)	386,086	2	Accommodation (Old)	659,943
3	Pension	632,232	3	Restaurant	2,203,077
4	Daily Wages	2,544,650	4	Shop Rent-1,2,3	1,008,000
5	Rent Rates & Taxes	1,070,450	5	Shop Rent-5,6	403,200
6	Staff Food	424,272	6	Shop Rent-4	126,024
7	Sweeping Materials	61,796	7	Staff Quarter	60,901
9	Electricity	1,556,366	8	Manager Room	15,000
10	License Fee	23,500	9	Krishi Bank	298,080
11	Uniform	162,480	10	Euro Bus Parking	60,000
12	Raw Material (Rest)	1,450,370	11	Car Parking	7,050
13	Fuel (Rest.)	153,101	12	Miscellaneous Sale:	1,000
16	House keeping	569,332	13	Field Rent	5,000
18	P.O.L: (Generator)	66,426	14	Fish Sale	82,900
19	Washing Expenses	213,265	15	Honey & Fruits	13,600
20	A) Repair(Building)	-	16	Electricity Bill Received	276,390
22	C) Repair(Others)	576,123	17	Bank Interest	35,534
23	Printing & Stationery	91,568			
24	Conveyance	4,057		Closing Stock	116,130
25	Travelling Expenses	80,782			
26	Postage & Telephone	80,609		Net Loss	2,993,099
27	Bank Charge	7,015			
28	First Aid Materials	550			
29	Gardening	51,811			
30	Over Time	29,450			
31	Books & Periodicals	4,932			
32	Coli & Cartage	60			
33	Advertisement	13,767			
35	Business Development	13,000			
37	Binding/Packing	4,075			
38	Commercial Publicity	14,854			
39	Value Added Tax(Sales)	1,236,508			
45	Others expenses	33,033			
46	Opening Stock	70,138			
47	Depreciation	3,533,637			
	Total ====>	18,927,288		Total ====>	18,927,288



Bangladesh Parjatan Corporation
Madhubkunda Restaurant
Profit & Loss Account for the Year 2024-2025

Annexure-1.27

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Revenue Expenditure:				
1	Pay & Allowance	259,112		Sale of restaurant	
2	Bonus	25,572	1	Restaurant	292,285
3	Rent Rates & Taxes	65,280	2	Beverage	54,828
4	Staff Food	43,352	3	Toilet	9,573
5	Electricity	29,054	4	Bank Interest	870
6	Repair & Maintenance :	-			
	A) Building	-		Closing Stock	5,608
	B) Vehicle	-			
	C) Others	13,093		Net Loss	664,052
7	Raw Materials:	-			
	A) Restaurant	105,939			
	B) Beverage	-			
	C) Others	2,000			
8	House Keeping	3,135			
9	Fuel(Rest.)	11,630			
10	Printing & Stationery	2,762			
11	Conveyance	22,960			
12	Travelling Expenses	10,000			
13	Postage & Telephone	3,680			
14	Bank Charge	495			
15	Daily Wages	349,800			
16	Coli & Cartage	3,980			
17	Advertisement	4,150			
18	Business Development	7,000			
19	Value Added Tax	9,510			
20	Opening Stock	9,098			
21	Depreciation	45,614			
	Grant Total==>	1,027,216		Grant Total==>	1,027,216



Bangladesh Parjatan Corporation
Parjatan Hotel Ne-Taung, Teknaf
Profit & Loss Account OF THE YEAR 2024-2025

Annexure-1.28

SL.No.	Particulars	Amount	SL.No.	Particulars	Amount
	Revenue Expenditure:			Sales / Income:	
1	Pay & Allowance	328,765	1	Accommodation Ac	1,079,937
2	Daily Wages	1,758,950	2	Accommodation N/Ac	968,049
3	Bonus	46,200	3	Restaurant	967,080
4	Pension	164,809	4	Rest Holl Charge	45,000
5	Repair & Maintenance	90,637	5	Manager Room	18,000
6	Repair Electric	8,010	6	Audit Objection Realized	17,579
7	Raw Materials	380,158			
8	Staff Food	180,000		Closing Stock	9,304
9	Postage & Telephone	23,860			
10	House Keeping	78,519		Net Loss	1,497,693
11	Fuel (Restaurant)	57,492			
12	Vat	283,445			
13	Coli & Cartage	12,720			
14	Printing & Stationary	26,508			
15	POL (Generator)	165,223			
17	Sweeping & Cleaning	18,011			
18	Business Development	10,000			
20	Electricity Bill	281,675			
21	Washing Exp.	26,521			
22	Bank Charge	1,405			
24	Legal Exp	12,900			
25	Rent, Rates & Taxes	126,450			
27	Gardening	19,619			
29	Beverage M. Water	29,699			
31	License Fee	2,375			
32	Banquet Exp.	5,375			
33	Lever Bill	20,800			
35	Conveyance	30,450			
36	VAT Deduct party	22,731			
37	Opening Stock	11,236			
38	Depreciation	378,098			
	Total	4,602,641		Total	4,602,641



Bangladesh Parjatan Corporation
Parjatatan Motel ,Sona Masjid, Chapainobabganj
Profit & Loss Account for the Year 2024-2025

Annexure-1.29

SL. No	Particulars	Amount	SL. No	Particulars	Amount
1	Pay & Allowance	923,940	1	Accommodation	2,440,329
2	Daily Wages	1,390,350	2	Restaurant Sale	2,534,480
3	Bonus (F)	101,332	3	Bank Interest	61
4	GPF & Pension	157,700	4	Manager Room Rent	18,000
5	Rent Rates & Taxes	94,256	5	Misc. Income	6,600
6	Staff Food	209,412			
7	Sweeping Materials	43,251		Closing Stock	51,848
8	Electricity	685,592			
9	Liveries	51,485		Net Loss	5,764,316
10	License fee	230			
11	Raw Materials(Rest)	1,051,708			
12	Fuel	145,920			
13	House Keeping	89,049			
14	Washing Exp.	18,341			
15	POL(G)	94,517			
16	Repair (G)	70,494			
17	Printing & Stationery	54,462			
18	Conveyance	11,050			
19	Postage & Telephone	7,560			
20	Bank Charge	4,396			
21	First Aid	199			
22	Gardening	5,936			
23	Travelling Expenses	5480			
24	Books & Periodicals	4,528			
25	Coli & Cartage	24,550			
26	Business Development	12,000			
27	Commercial Publicity	5,032			
28	Banquet	2,193			
29	Binding & Packing	12,622			
30	Value Added Tax	486,048			
31	Opening Stock	63,555			
32	Depreciation	4,988,446			
	Grant Total==>	10,815,634		Grant Total==>	10,815,634



Bangladesh Parjatan Corporation
Parjatan Motel, Bandarban
Profit & Loss Account for the year 2024-2025

Annexure-1.30

SL. No	Particulars	Amount	SL.No	Particulars	Amount
1	Pay & Allowance	1,592,023	1	Sale of Accommodation	5,428,606
2	Bonus (F)	167,298	2	Restaurant:	4,805,648
3	Pension Con.	239,298	3	Conference	502,693
4	Rent Rates & Taxes	72,308	4	Misc. Income	21,328
5	Staff Food	240,000	5	PM House Rent	18,000
6	Sweeping Materials	53,937	6	Cancellation Charge	2,430
7	Electricity	705,735	7	Deposit Online Sale (2023-2024)	23,352
8	Uniform	107,380			
9	Repair (G)	285,402		Closing Stock	19,880
10	Raw Materials(Rest)	2,431,460			
11	Fuel (Rest)	167,130			
12	House keeping	220,442			
13	P.O.L	62,567			
14	Washing Expenses	23,665			
15	Printing & Stationery	37,832			
16	Conveyance	22,390			
17	Travelling Expenses	14,904			
18	Postage & Telephone	42,364			
19	Bank Charge/CC.Charge	29,723			
20	Gardening	11,834			
21	Daily Wages	2,299,500			
22	Coli & Cartage	31,620			
23	Advertisement	13,520			
24	Packing & Binding	24,360			
25	Primary Treatment	292			
26	Business Development	12,000			
27	Books	750			
28	Banquet	16,229			
29	Value Added Tax	661,567			
30	Legal	42,600			
31	Vat deduction by Party	244,714			
32	License Fee	35,880			
33	Opening Stock	90,006			
34	Depreciation	578,601			
	Net Profit	242,606			
	Total →	10,821,937		Total →	10,821,937



Bangladesh Parjatan Corporation
Parjatan Motel, Benapole
Profit & Loss Account for the Year 2024-2025

Annexure-1.31

SL.No	Particulars	Amount	SL.No	Particulars	Amount
1	Pay & Allowance	1,303,544	1	Accom. A/C	2,132,770
2	Bonus (F)	171,512	2	Accom. Non A/C	1,121,966
3	Pension Con.	235,485	3	Rest	1,212,486
4	Rent Rates & Taxes	28,380	4	Car Parking	10,700
5	Staff Food	207,225	5	Audit Objection	4,156
6	Sweeping Materials	22,496	6	Staff Out.	5,035
7	Electricity	453,144	7	Misc. Sale	6,000
8	Uniform	68,265	8	Bank Interest	669
9	Repair (G)	185,266		Closing Stock	22,534
10	Raw Materials(Rest)	462,228			
11	Fuel (Rest)	38,895		Net Loss	1,459,588
12	House keeping	101,238			
13	P.O.L	1,102			
14	Washing Expenses	10,530			
15	Printing & Stationery	22,033			
16	Conveyance	12,982			
17	Travelling Expenses	33,476			
18	Postage & Telephone	42,425			
19	Bank Charge	5,411			
20	Gardening	5,431			
21	Daily Wages	1,733,100			
22	Coli & Cartage	6,610			
23	Commercial Publicity	1,030			
24	Packing & Binding	3,505			
25	First Aid	580			
26	Business Development	11,950			
27	Books & Periodical	4,490			
28	Value Added Tax	451,097			
29	Legal Expend	4,900			
30	Miscellaneous Exp.	2,016			
31	Opening Stock	17,224			
32	Depreciation	328,334			
	Total==>	5,975,904		Total==>	5,975,904



Bangladesh Parjatan Corporation
Adarshanagar Parjatan Kendro, Mohanjganj
Profit & Loss Account for the year 2024-25

Annexure-1.32

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure:			Sales / Income:	
1	Pay & allowance	986,270	1	Accommodation Sales	316,722
2	Bonus	104,060	2	Restaurant	1,014,926
3	G.P.F/ Pension	311,153	3	Ride Income	179,268
4	Rent Rates & Taxes	8,082	4	Conference Hall	913
5	Staff Food	131,905	5	PM Dormitory	18,000
6	Sweeping Materials	13,863	6	Others (Field Gas)	28,000
7	Electricity	155,678	7	Bank Interest Received	263
8	License Fee	400			
9	Repair & Maintenance :			Closing Stock	11,363
	A) Building	-			
	B) Vehicle	-		Net Loss	9,673,959
	C) General	7,764			
10	Raw Materials:				
	A) Restaurant	456,600			
	B) Beverage	11,203			
11	House Keeping	19,748			
12	P.O.L(G)	39,638			
13	Fuel(Rest)	62,495			
14	Washing Expenses	2,720			
15	Printing & Stationery	5,177			
16	Conveyance	4,040			
17	Travelling Exp (TA/DA)	13,185			
18	Postage & Telephone	12,672			
19	Gardening	15,756			
20	Daily Wages	743,050			
21	Coli & Cartage	11,290			
22	Business Development	10,000			
23	Banquet	4,561			
24	Commercial Publicity	20,434			
25	Value Added Tax	156,976			
26	Bank Charge	2,490			
27	Opening Stock	13,418			
28	Depreciation	7,918,786			
	Total==>	11,243,414		Total==>	11,243,414



Bangladesh Parjatan Corporation
Sakura Restaurant & Bar, Mohakhali, Dhaka
Profit & Loss Account for the year 2024-2025

Annexure-1.33

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Rent Rates & Taxes	1,930,628.00		Lease Money	11,627,027
	Net Profit	9,696,399			
	Total====>	11,627,027		Total====>	11,627,027



Bangladesh Parjatan Corporation
Ruchita Restaurant & Bar, Mohakhali, Dhaka
Profit & Loss Account for the year 2024-2025

Annexure-1.34

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Depreciation	364		Lease Money	19,848,915
	Net Profit	19,848,551			
	Total →	19,848,915		Total →	19,848,915



Bangladesh Parjatan Corporation
Mary Anderson Floating Rest., Narayanganj
Profit & Loss Account for the year 2024-2025

Annexure-1.35

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Depreciation	6,734		Lease Money	877,995
	Net Profit	871,261			
	Total==>	877,995		Total==>	877,995



Bangladesh Parjatan Corporation
Foy's Lake, Chittagong
Profit & Loss Account for the year 2024-2025

Annexure-1.36

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	Depreciation	5,639		Lease Money	2,759,977
	Net Profit	2,754,338			
	Total==>	2,759,977		Total==>	2,759,977



Bangladesh Parjatan Corporation
Chandra Picnic Spot
Profit & Loss Account for the year 2024-2025

Annexure-1.37

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Depreciation	-		Lease Money	-
	Net Profit	-			
	Total	-		Total	-



Bangladesh Parjatan Corporation
Parjatan Bar, Bogura
Profit & Loss Account for the year 2024-2025

Annexure-1.38

SL. No.	Particulars	Amount	SL. No.		Particulars	Amount
1	Depreciation	146,672		1	Lease Money	2,582,628
	Net Profit	2,435,956				
	Total==>	2,582,628			Total==>	2,582,628



Bangladesh Parjatan Corporation
Parjatan Bar, Rajshahi
Profit & Loss Account for the year 2024-2025

Annexure-1.39

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Depreciation	129,640		Lease money	1,520,415
	Net Profit	1,390,775			
	Total==>	1,520,415		Total==>	1,520,415



Bangladesh Parjatan Corporation
Parjatan Bar, Chittagong
Profit & Loss Account for the year 2024-2025

Annexure-1.40

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	<u>Revenue Expenditure :</u>				
1	Depreciation	31,244		Lease Money	4,000,000
	Net Profit	3,968,756			
	Total →	4,000,000		Total →	4,000,000



Bangladesh Parjatan Corporation
Parjatan Bar, Mongla
Profit & Loss Account for the year 2024-2025

Annexure-1.41

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	<u>Revenue Expenditure :</u>				
1	Depreciation	119,691		Lease Money	2,655,892
	Net Profit	2,536,201			
	Total ⇒	2,655,892		Total ⇒	2,655,892



Bangladesh Parjatan Corporation
Parjatan Bar, Sylhet
Profit & Loss Account for the year 2024-2025

Annexure-1.42

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
	<u>Revenue Expenditure :</u>				
1	Depreciation	261,964			
				Net Loss	261,964
	Total ⇒	261,964		Total ⇒	261,964



Bangladesh Parjatan Corporation
Parjatan Bar, Rangamati
Profit & Loss Account for the year 2024-2025

Annexure-1.43

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Profit Before Tax	-		Lease Money	-
	Total ⇒	-		Total ⇒	-



Bangladesh Parjatan Corporation
Sub-marine Cable, Kuakata
Profit & Loss Account for the year 2024-2025

Annexure-1.44

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure :				
				Lease Money	258,224
	Net Profit	258,224			
	Total⇒	258,224		Total⇒	258,224



Bangladesh Parjatan Corporation
Cottage, Tanguar Haor, Tahirpur
Profit & Loss Account for the year 2024-2025

Annexure-1.45

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	<u>Revenue Expenditure :</u>				
				Lease Money	185,282
	Net Profit	185,282			
	Total==>	185,282		Total==>	185,282



Bangladesh Parjatan Corporation
Parjatan Sheba Kendra, Jhenaigati, Sherpur
Profit & Loss Account for the year 2024-2025

Annexure-1.46

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	<u>Revenue Expenditure :</u>				
				Lease Money	46,192
	Net Profit	46,192			
	Total==>	46,192		Total==>	46,192



Bangladesh Parjatan Corporation
Parjatan Sheba Kendra, Lala Khal, Sylhet
Profit & Loss Account for the year 2024-2025

Annexure-1.47

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	<u>Revenue Expenditure :</u>				
				Lease Money	44,381
	Net Profit	44,381			
	Total==>	44,381		Total==>	44,381



Bangladesh Parjatan Corporation
Parjatan Sheba Kendra, Rani Bhaban, Natore
Profit & Loss Account for the year 2024-2025

Annexure-1.48

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	<u>Revenue Expenditure :</u>				
				Lease Money	31,250
	Net Profit	31,250			
	Total==>	31,250		Total==>	31,250



Bangladesh Parjatan Corporation
Bijoypur, Netrokona
Profit & Loss Account for the year 2024-2025

Annexure-1.49

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Profit Before Tax	-		Lease Money	-
	Total ⇒	-		Total ⇒	-



Bangladesh Parjatan Corporation
Done Shaped Structure, Motel Probal (Indigo-BD)
Profit & Loss Account for the year 2024-2025

Annexure-1.50

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	<u>Revenue Expenditure :</u>				
				Lease Money	1,909,620
	Net Profit	1,909,620			
	Total==>	1,909,620		Total==>	1,909,620



Bangladesh Parjatan Corporation
Waterfront
Profit & Loss Account for the year 2024-2025

Annexure-1.51

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Profit Before Tax	-		Lease Money	-
	Total ⇒	-		Total ⇒	-



Bangladesh Parjatan Corporation
Golfers Inn
Profit & Loss Account for the year 2024-2025

Annexure-1.52

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Profit Before Tax	-		Lease Money	-
	Total ⇒	-		Total ⇒	-



Bangladesh Parjatan Corporation
Parjatan Rest House, Moulvibazar
Profit & Loss Account for the year 2024-2025

Annexure-1.53

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Profit Before Tax	-		Lease Money	-
	Total ⇒	-		Total ⇒	-



Bangladesh Parjatan Corporation
Golf Club, Chattogram
Profit & Loss Account for the year 2024-2025

Annexure-1.54

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
1	Profit Before Tax	-		Lease Money	-
	Total==>	-		Total==>	-



Bangladesh Parjatan Corporation
Mobile Tower, Sylhet
Profit & Loss Account for the year 2024-2025

Annexure-1.55

SL. No.	Particulars	Amount	SL. No.	Particulars	Amount
				Lease Money	2,735,699
	Net Profit	2,735,699			
	Total==>	2,735,699		Total==>	2,735,699



BANGLADESH PARJATAN CORPORATION
Parjatan Motel & Youth Inn, Bagarhat
Profit & Loss Account for the year 2024-2025

Annexure-1.56

SL.No.	Particulars	Amount	SL.No.	Particulars	Amount
1	Pay & Allowance	300,436	1	Sale of Accommodation	409,255
2	Bonus (F)	50,260	2	Restaurant:	219,500
3	Pension Con.	124,510	3	Misc. Income	44,836
4	Rent Rates & Taxes	8,735	4	Bank Interest	62
5	Staff Food	58,638			
6	Sweeping Materials	12,756		Closing Stock	26,901
7	Electricity	164,084			
8	Repair (G)	14,237		Net Loss	570,653
9	Raw Materials(Rest)	119,784			
10	Fuel (Rest)	11,719			
11	House keeping	29,230			
12	Washing Expenses	3,437			
13	Printing & Stationery	34,517			
14	Conveyance	2,388			
15	Travelling Expenses	20,860			
16	Postage & Telephone	7,330			
17	Bank Charge	2,787			
18	Daily Wages	226,400			
19	Coli & Cartage	4,005			
20	Business Development	3,175			
21	Banquet	300			
22	Value Added Tax	69,630			
23	Others Expenditure	161			
24	Depreciation	1,828			
	Total ⇒	1,271,207		Total ⇒	1,271,207



BANGLADESH PARJATAN CORPORATION
Meghai Parjatan Kendra, Kazipur, Sirajganj
Profit & Loss Account for the year 2024-2025

Annexure-1.57

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure:		1	Others Income	47,680
1	Pay & Allowance	76,636			
2	Pension Contribution	7,886		Net Loss	91,193
3	Electricity	19,412			
4	Bank Charge	454			
5	Depreciation	34,485			
	Grant Total==>	138,873		Grant Total==>	138,873



BANGLADESH PARJATAN CORPORATION
Barodi Parjatan Kendra, Sonargaon, Narayanganj
Profit & Loss Account for the year 2024-2025

Annexure-1.58

SL.No	Particulars	Amount	SL.No	Particulars	Amount
	Revenue Expenditure:		1	Others Income	18,795
1	Pay & Allowance	170,494			
2	Pension Contribution	18,494		Net Loss	258,657
3	Electricity	16,559			
4	Business Development	18,938			
5	Bank Charge	1,179			
6	Depreciation	51,788			
	Grant Total ⇒	277,452		Grant Total ⇒	277,452



Bangladesh Parjatan Corporation
Consolidated Asset Schedule as on 30-06-2025

Sl. No.	Name of Project	Balance as on 07-01-24	Addition 2024-2025	Adjustment 2024-2025	Total Cost as on 30-06-2025	Rate	Dep. Balance as on 07-01-24	Dep. During Year 2024-2025	Adjustment 2024-2025	Acc. Dep. as on 30-06-2025	Written DN Values 30-06-2025
1	2	3	4	5	(3+4-5)=6	7	8	9	10	(8+9-10)=11	(6-11)=12
1	Head Office	123,896,596	1,858,901	-	125,755,497		83,266,786	4,135,859	-	87,462,645	38,352,853
	Head Office (New)	-	746,988,698	-	746,988,698		-	87,680,804	-	87,680,804	659,307,894
2	DFO	56,904,598	17,731,786	-	74,636,384		50,439,221	2,857,520	-	53,296,741	21,339,643
3	NHTTI, Mohakhali, Dhaka	55,217,344	252,521	-	55,469,865		50,979,746	283,840	-	51,263,586	4,206,279
	NHTTI, Mohakhali, Dhaka	-	117,927,722	-	117,927,722		-	16,426,098	-	16,426,098	101,501,623
4	Hotel Abukash, Mohakhali, Dhaka	57,479,861	307,396	-	57,787,257		52,618,511	778,542	-	53,397,053	4,390,204
	Hotel Abukash, Mohakhali, Dhaka	-	176,891,582	-	176,891,582		-	24,639,147	-	24,639,147	152,252,435
5	Shanglad VIP Cafeteria, Dhaka	1,868,671	45,379	-	1,914,050		1,330,571	116,438	-	1,447,009	467,041
6	Secretariat Exe. Cafeteria, Dhaka	2,672,795	38,930	-	2,711,745		2,143,896	110,038	-	2,253,934	457,811
7	Water Front	1,596,668	-	-	1,596,668		1,549,856	4,771	-	1,554,627	42,041
8	Golfer's Inn	7,224,651	-	-	7,224,651		7,126,896	10,273	-	7,137,169	87,482
9	Shakura Restaurant & Bar, Paribag, Dhaka	1,157,177	-	-	1,157,177		1,151,324	588	-	1,151,913	5,265
10	Ruchira Restaurant & Bar, Mohakhali, Dhaka	1,241,948	-	-	1,241,948		1,238,582	364	-	1,238,946	3,002
11	Rent-A-Car & Tours, Agargaon, Dhaka	53,944,269	8,773,652	-	62,717,921		41,719,808	3,321,758	-	45,041,566	17,676,356
12	Rent-A-Car & Tours, Agargaon, Dhaka	699,826	-	-	699,826		454,125	26,291	-	480,415	219,411
13	Water Vessels	1,205,608	100,000	-	1,305,608		1,167,869	27,205	-	1,195,074	110,534
14	Saba Parjatan Resorts & Picnic Spot, Gazipur	96,686,094	87,640	-	96,773,734		22,377,198	8,562,613	-	30,739,811	66,033,923
15	Mary Anderson Floating Rest., Narayanganj	5,362,784	-	-	5,362,784		5,318,148	6,734	-	5,324,882	37,902
16	Jay Restaurant, Savar	11,588,706	56,819	-	11,645,525		9,992,214	213,404	-	10,205,618	1,239,997
17	Eagle & Mowat Rest National Zoo, Dhaka	1,295,555	79,175	-	1,374,730		706,627	112,139	-	818,766	555,964
18	Roofing Restaurant, Agargaon, Dhaka	2,142,393	68,047,706	-	70,190,099		743,639	7,051,302	-	7,794,941	62,395,158
19	Parjatan Motel, Rangpur	68,411,732	576,680	-	68,988,412		60,326,867	1,053,553	-	61,380,420	7,607,992
20	Parjatan Motel, Dinajpur	42,983,246	595,512	-	43,578,758		34,034,569	1,160,973	-	35,195,542	8,383,216
21	Snacks Corner, Kantajew Mondir, Dinajpur	7,896,914	-	-	7,896,914		5,971,540	194,783	-	6,166,324	1,730,590
22	Parjatan Motel, Bogura	55,455,417	32,980,680	-	88,445,097		46,424,358	1,276,015	-	47,700,373	40,744,724
23	Mohasthanagar Youth Inn	290,229	-	-	290,229		211,525	5,602	-	217,127	73,102
24	Parjatan Bar, Bogura	1,866,287	-	-	1,866,287		399,570	146,672	-	546,241	1,320,046
25	Parjatan Motel, Rajshahi	68,440,240	1,909,496	-	70,349,736		53,801,501	2,084,834	-	55,886,425	14,463,311
26	Rajshahi Bar, Rajshahi	4,629,188	-	-	4,629,188		3,338,011	129,640	-	3,467,651	1,161,537
27	Parjatan Motel, Sylhet	34,930,894	308,053	-	35,238,947		29,742,546	596,315	-	30,338,861	4,900,086
28	Parjatan Rest. Mahabubnagar, Mahabubnagar	7,471,895	5,200	-	7,477,095		6,385,249	45,614	-	6,430,863	1,046,232
29	Parjatan Motel Jelling, Sylhet	22,405,200	89,245	-	22,494,445		15,974,371	702,831	-	16,677,252	5,817,193
30	Parjatan Bar-Sylhet	6,787,859	-	-	6,787,859		4,179,640	261,964	-	4,441,603	2,346,256
31	Mohasthanagar Rest House, Sylhet	1,649,145	-	-	1,649,145		1,622,567	2,658	-	1,625,224	23,920
	Sub Total	895,203,791	1,175,661,793	-	1,980,865,584	-	596,737,419	183,827,231	-	780,564,651	1,230,300,933



Bangladesh Parjatan Corporation
Consolidated Asset Schedule as on 30-06-2025

Sl. No.	Name of Project	Balance as on 07-01-24	Addition 2024-2025	Adjustment 2024-2025	Total Cost as on 30-06-2025	Rate	Dep. Balance as on 07-01-24	Dep. During Year 2024-2025	Adjustment 2024-2025	Acc. Dep. as on 30-06-2025	Written DN Values 30-06-2025
1	2	3	4	5	(3+4-5)=6	7	8	9	10	(8+9-10)=11	(6-11)=12
32	Hotel Shikha, Chittagong	805,203,791	1,175,661,793	-	1,980,865,584		596,737,419	163,827,231	-	760,564,651	1,220,300,933
33	Drinks Corner, Chittagong	436,316,741	4,980,255	-	441,496,996		260,215,918	19,163,023	-	279,378,941	162,118,055
34	Parjatan Bar, Chittagong	720,668	-	-	720,668		627,815	11,173	-	638,988	81,680
35	Chittagong Golf Club, Chittagong	1,365,759	-	-	1,365,759		1,053,317	31,244	-	1,084,561	281,198
36	Foy's Lake, Chittagong	164,534	-	-	164,534		164,364	19	-	164,403	131
37	Parjatan Holiday Complex, Cox's Bazar	710,468	-	-	710,468		655,862	5,639	-	661,502	48,966
38	Cox's Bazar Cottage	185,896,927	6,535,288	-	192,432,215		149,988,444	2,712,256	-	152,700,700	39,731,515
39	Cox's Bazar Youth Inn	11,855,517	-	-	11,855,517		10,334,150	152,668	-	10,486,818	1,368,699
40	Jinak Market, Cox's Bazar	1,804,600	-	-	1,804,600		1,782,938	2,166	-	1,785,104	19,496
41	Parjatan Holiday Complex, Rangamati (New)	5,187,106	-	-	5,187,106		3,722,114	146,499	-	3,868,613	1,318,493
42	Parjatan Holiday Complex, Rangamati (Old)	106,093,579	283,268	-	106,376,847		71,210,947	3,872,721	-	75,083,668	31,293,179
43	Parjatan Hotel Ne-Tung Teknaf	29,064,677	-	-	29,064,677		27,183,986	117,769	-	27,301,755	1,762,922
44	Parjatan Motel, Bandarban	20,592,003	81,851	-	20,673,854		17,959,468	378,098	-	18,337,566	2,336,288
45	Parjatan Motel, Khagrachari	38,330,455	46,280	-	38,376,735		32,856,743	578,601	-	33,435,344	4,941,391
46	Hotel Padur, Mongla	40,155,857	21,758	-	40,177,615		34,471,403	529,490	-	35,000,893	5,176,722
47	Parjatan Bar, Mongla	27,302,030	4,916,694	-	32,218,724		20,483,224	485,488	-	20,968,712	11,250,012
48	Parjatan Motel & Youth Inn, Bagerhat	3,385,682	-	-	3,385,682		2,190,547	119,691	-	2,310,238	1,075,444
49	Nagarbari, Patna	60,516	513,942	-	574,458		-	1,829	-	1,829	572,630
50	Parjatan Holiday Homes & Youth Inn, Kuskaia (Old)	31,153	-	-	31,153		-	-	-	-	31,153
51	Parjatan Holiday Homes & Youth Inn, Kuskaia (New)	15,175,172	-	-	15,175,172		14,144,813	78,669	-	14,223,482	951,690
52	Hotel Madhumoti, Tungipara	108,429,633	3,065,386	-	111,495,019		77,488,240	3,454,968	-	80,943,208	30,551,811
53	Parjatan Motel, Benapole	31,889,676	5,225	-	31,894,901		25,809,099	517,713	-	26,326,812	5,568,089
54	Parjatan Kendra, Sagarbari	33,888,661	24,133	-	33,912,794		29,671,636	328,334	-	29,999,969	3,912,825
55	Parjatan Motel, Mujibnagar	3,661,779	-	-	3,661,779		3,201,078	46,234	-	3,247,313	414,466
56	Parjatan Motel, Sona Masjid, Chapinababaganj	24,800,384	-	-	24,800,384		19,550,893	533,906	-	20,084,799	4,715,585
57	Adarshanagar Parjatan Kendra, Mohanganj	76,974,235	28,083	-	77,002,318		27,027,618	4,988,446	-	32,016,064	44,986,254
58	Barodi Parjatan Kendra, Bonargaoon Narayanganj	97,046,812	1,403,340	-	98,450,152		8,831,759	7,918,786	-	16,750,544	81,699,608
59	Meghna Parjatan Kendra, Kazipur, Sirajganj	-	258,939	-	258,939		-	51,788	-	51,788	207,151
	Total	2,106,308,416	1,197,998,658	-	3,304,307,074	-	1,437,363,817	210,088,933	-	1,647,452,750	1,656,854,323



Bangladesh Parjatan Corporation
Capital Work in Progress 2024-2025

					Schedule-B
Sl. No.	Name of Units	Opening Balance	Addition	Adjustment	Closing Balance
1	Mainamoti	1,508,575.00	-	-	1,508,575.00
2	Mujgunni	9,003,105.00	-	-	9,003,105.00
3	Water Transport	100,000.00	-	100,000.00	-
4	Sonadia Island	475,000.00	-	-	475,000.00
5	Shatnol, Comilla	946,999.00	-	-	946,999.00
6	Panchagar	5,992,021.00	349,406.00	-	6,341,427.00
7	Kuakata (Temple)	9,990,000.00	-	-	9,990,000.00
8	Watch Tower Kuakata	5,243,750.00	-	-	5,243,750.00
9	Bagerhat	504,799.00	-	504,799.00	-
10	Shreemongle - Mawl. Bazar	2,035,917.00	-	-	2,035,917.00
11	Twelve Project/ Jolabayou	23,904,695.00	-	-	23,904,695.00
12	Bogura (Land)	30,658,731.00	-	30,658,731.00	-
13	Head Office (New)	792,427,048.00	-	656,610,916.00	135,816,132.00
14	Parkey & Pattanga	457,187,720.00	98,632,443.00	-	555,820,163.00
15	Parjatan Borsha	454,203,975.00	-	-	454,203,975.00
16	NHTTI & Sonamoshjid	294,819,304.00	-	294,819,304.00	-
17	Probal Bar, Cox's Bazar	1,337,674.00	-	-	1,337,674.00
18	Borishal Dis: Durgasagar Project	182,499,167.00	-	-	182,499,167.00
19	Sirajgonj	100,000.00	-	-	100,000.00
20	Sundarban Project	9,083,828.00	-	-	9,083,828.00
21	Hatia Nizumdeep, Noakhali	73,925,059.00	4,496,045.00	-	78,421,104.00
22	2nd Mohananda Shatu Project	107,753,477.00	13,209,491.00	-	120,962,968.00
23	Sirajgonj Project	8,473,247.00	-	-	8,473,247.00
24	Efficiency Building For BPC	30,592,620.00	-	-	30,592,620.00
25	Khuruskul, Cox's Bazar	21,648,232.00	-	-	21,648,232.00
26	Tourist Choch	624,000.00	-	-	624,000.00
27	Land purchase mohongonj	1,342,347.00	-	1,342,347.00	-
28	3 Acors Land Preium At Mongla	4,500,000.00	-	4,500,000.00	-
Total ==>		2,530,881,290.00	117,097,405.00	988,536,097.00	1,659,442,598.00

****Prior Year Addition**

Shatnol	From HQ	111,700
Sunamganj	From HQ	298,320
Total		410,020



Bangladesh Parjatan Corporation

Subject: Statement of Fixed Deposit (FDR) and Savings Certificates Accounts from 01 July 2024 to 30 June 2025

SL NO.	FDR Acc. No.	Name of the Bank	Account Type	Previous Investment	New Investment	Total Investment	Date of Investment	Tenure	Opening 07-01-24	Interest Rate	Total Interest 2024-2025	AIT	Bank Charge	Net Interest 2024-2025	Encashment	Closing 30/06/2025	Date of Encashment
1	0318421/05655002120	Bank Asia	Lease Money	10,000,000	-	10,000,000	01-01-18	6 M	13,432,432	9.25%	1,125,859	225,172	10,000	890,687		14,323,119	01.01.2026
2	00049982	Agrani Bank	Lease Money	-	6,000,000	6,000,000	25.08.2024	12 M	6,000,000	10.00%	-	-	-	-		6,000,000	25.08.2025
3	00049979	Agrani Bank	Lease Money	-	11,000,000	11,000,000	25.08.2024	12 M	11,000,000	10.00%	-	-	-	-		11,000,000	25.08.2025
4	609054/116-0330019754	Krushi Bank	Security Money	15,000,000	-	15,000,000	30/10/2013	3 M	27,047,721	8.50%	2,357,924	471,585	20,000	1,866,339		28,914,060	30.01.2025
5	0888611/0100221606234	Janata Bank	Security Money	-	-	-	03-11-21	3 M	35,536,620	7.28%	2,588,943	517,789	20,000	2,051,154	37,587,774	-	17.08.2025
6	1426982	IFIC	Security Money	30,000,000	-	30,000,000	27/12/2021	3 M	35,072,852	9.05%	3,940,315	788,063	5,000	3,152,252		38,225,104	27.12.2025
7	1058782/0110705000460	Souali Bank	Security Money	7,000,000	-	7,000,000	12-12-22	12 M	7,565,505	10.20%	609,893	121,980	-	482,913		8,048,418	12.12.2025
8	0049983	Agrani Bank	Security Money	-	11,000,000	11,000,000	25.08.2024	12 M	11,000,000	10.00%	-	-	-	-		11,000,000	25.08.2025
9	3070640720001	Brac Bank	Security Money	-	30,000,000	30,000,000	04.06.2025	12 M	30,000,000	10.00%	-	-	-	-		30,000,000	04.06.2026
10	3534132/763983	ABJ Bank	Suspense	10,000,000	-	10,000,000	26/06/2018	6 M	14,448,000	8.00%	1,699,663	339,932	10,000	1,349,731		15,797,731	26.12.2025
11	0476369/0100210603268	Janata Bank	Suspense	10,000,000	-	10,000,000	18/02/2020	3 M	12,220,040	6.87%	1,070,080	321,024	-	749,056		12,969,096	18.11.2025
12	1008547/0100246681320	Janata Bank	Suspense	25,000,000	-	25,000,000	01.08.2023	12 M	25,000,000	7.75%	1,937,500	387,500	15,000	1,535,000		26,535,000	31.07.2025
13	1426983	IFIC	Suspense	10,000,000	-	10,000,000	27/12/2021	3 M	11,690,951	9.75%	1,313,438	262,687	-	1,050,751		12,741,702	27.09.2025
14	0755342/0100238799222	Janata Bank	Suspense	30,000,000	-	30,000,000	12-11-22	6 M	32,680,142	9.75%	3,391,694	678,339	20,000	2,693,355		35,373,497	11.12.2025
15	5991035000434	Rupali BANK	Suspense	25,000,000	-	25,000,000	12-11-22	6 M	27,686,879	7.00%	2,331,106	-	20,000	2,311,106		29,997,985	11.12.2025
16	0104944/0200019557950	Agrani Bank	Suspense	2,200,000	-	2,200,000	11.12.2022	12 M	2,418,193	7.00%	205,120	20,512	-	184,608		2,602,801	11.12.2025
17	00049978	Agrani Bank	Suspense	-	12,000,000	12,000,000	25.08.2024	12 M	12,000,000	10.00%	-	-	-	-		12,000,000	25.08.2025
18	1205823/0100273021111	Janata Bank	Suspense	-	17,000,000	17,000,000	04.06.2025	3 M	17,000,000	11.00%	-	-	-	-		17,000,000	04.06.2026
19	0318321/05655002021	Bank Asia	Suspense	11,000,000	-	11,000,000	14/05/2017	6 M	15,008,594	9.25%	1,394,061	278,812	10,000	1,105,249		16,113,843	14.09.2025
20	0755353/0100239232315	Janata Bank	Suspense	50,000,000	-	50,000,000	22-12-2022	6 M	54,472,903	7.58%	5,652,563	1,130,512	50,000	4,472,051		58,944,954	22-12-2025
Total				235,200,000	87,000,000	322,200,000			401,240,832		29,618,159	5,543,997	180,000	23,894,252	37,587,774	387,587,310	



Bangladesh Parjatan Corporation
Schedule of Closing Stock as on 30 June, 2025

SI No	Name of Units	Amount
1	DFO	135,682,313
2	Hotel Abakash, Mohakhali, Dhaka	429,793
3	Joy Restaurant, Savar	366,094
4	Parjatan Holiday Complex, Cox's Bazar	1,134,956
5	Parjatan Motel, Sylhet	131,100
6	Hotel Shaikat, Chittagong	122,550
7	Parjatan Holiday Complex, Rangamati	87,584
8	Drinks Corner, Chittagong	249,402
9	Parjatan Motel, Bogura	97,546
10	Parjatan Motel, Rajshahi	39,126
11	Parjatan Motel, Rangpur	55,733
12	Parjatan Motel, Dinajpur	18,855
13	Hotel pashur, Mongla	60,686
14	Hotel Madhumoti, Tungipara	23,086
15	Khagrachori Motel	24,617
16	Teknaf Motel	9,304
17	Parjatan Motel, Benapole	22,534
18	Madhobkundu Restaurant	5,608
19	Holiday Homes Kuakata	116,130
20	Shangshad VIP Cafeteria	96,689
21	Secretariat Exe: Cafeteria, Dhaka	237,881
22	Parjatan Motel, Bandarban	19,880
23	Bagerhat Motel	26,901.00
24	Eagle & Moyuri Rest.National Zoo, Dhaka	1,470,450
25	Rooftop Restaurant, Agargaon, Dhaka	319,438
26	Salna Parjatan Resort	58,400
27	Parjatan Motel, Sona Masjid, Chapainobabganj	51,848
28	Adarshanagar Parjatan kendra, Mohanganj	11,363
	Total ==>	140,969,867.00



Bangladesh Parjatan Corporation
List of Advance Deposited & Pre Paid for the year- 2024-2025

SL NO	Name of Units	Opening Balance As on 01-07-2024	Adjustment During the year	Addition During the year	Closing Balance As on 30-06-2025
1	DFO	1,240,351	41,447	264,905	1,463,809
2	Tours Unit	16,532	-	262,081	278,613
3	Rent-A-Car	170,009	-	-	170,009
4	NHTTI, Mohakhali, Dhaka	69,659	-	-	69,659
5	Hotel Abakash	601,626	-	-	601,626
6	Joy Restaurant	176,817	-	-	176,817
7	Parjatan Motel, Sylhet	69,604	-	-	69,604
8	Hotel Shaikat, Chittagong	561,788	-	-	561,788
9	Parjatan Holiday Complex, Rangamati	144,415	-	-	144,415
10	Parjatan Motel, Bogura	167,212	-	-	167,212
11	Parjatan Motel, Rajshahi	51,140	-	-	51,140
12	Parjatan Motel, Rangpur	32,950	-	-	32,950
13	Parjatan Holiday Complex, Cox's Bazar	24,000	-	-	24,000
14	Hotel Pashur, Mongla	50,810	-	-	50,810
15	Hotel Madhumoti, Tungipara	95,350	-	-	95,350
16	Khagrachori Motel	66,000	-	-	66,000
17	Parjatan Kendra, Sagordari	18,500	-	-	18,500
18	Tekaf motel	47,298	18,498	-	28,800
19	Parjatan Motel, Benapole	45,000	-	-	45,000
20	Kantajiu Mondir	23,714	-	-	23,714
21	Holiday Homes Kuakata	207,070	-	-	207,070
22	Secretariat Executive Cafeteria, Dhaka	39,000	-	-	39,000
23	Golfers Inn, Dhaka	102,465	-	-	102,465
24	Mary Anderson Floating Rest., Narayanganj	12,940	-	-	12,940
25	Waterfront Restaurant	2,000	-	-	2,000
26	Nator Rest House	2,900	-	-	2,900
27	Rooflop Restaurant, Agargaon, Dhaka	655,200	-	-	655,200
28	Head Office	3,169,568	3,161,356	2,712,170	2,720,382
29	Deposit	2,184,668	-	-	2,184,668
	Total	10,048,586	3,221,301	3,239,156	10,066,441



Schedule-G

Bangladesh Parjatan Corporation
Statement Of Cash at Bank & Cash in hand as on 30 June, 2025

Sl.No.	Details	Amount in BDT
1	Cash in Hnad (Petty Cash)	30,000
	Bank Deposit:	
1	Sonali Bank, Moakhali Branch-36000308	5,374,947
2	Sonali Bank, Motijheel Branch-1012304501	4,780
3	A/C No. 010010975611	22,806
4	Sonali Bank, Moakhali Branch-33005433	502,718
5	Janata Bank, Moakhali Branch-4001298	42,086
6	Janata Bank, Moakhali Branch-1100535	10,931,497
7	A/C No. 0100216519684	52,579,149
8	Janata Bank, Moakhali Branch-4000893	2,160,902
9	Janata Bank, Moakhali Branch-2191565	528,239
10	Janata Bank, Moakhali Branch-2191538	880,563
11	Bank Asia, Moakhali Branch-34005693	516,648
12	Bangladesh Development Bank (Credit Card)-41200002755	2,068,201
13	A/C No. 0100118761566	3,862,038
14	A/C No. 0100109704762	421,319
15	A/C No. 05636000089	109,756
16	A/C No. 0110703000028	7,726
17	A/C No. 0100122554991	-
18	A/C No. 004001375	9,286
19	A/C No. 05696000102	260,825
20	A/C No. 005636000104	69,967
21	A/C No. 005636000103	64,001
22	A/C No. 0100174831739	29,126
23	A/C No. 0100171746676	158,933
24	A/C No. 100209394558	162,879
25	A/C No. 100209392750	12,059
26	A/C No. 0100223345900	-
27	A/C No. 0100223345985	54,959
	Total	80,835,408



Bangladesh Parjatan Corporation
Schedule of Cash & Bank Balance as on 30th June 2025

SL No.	Name of Units	Bank	Cash	Total
1	DFO	195,163,271	2,377,691	197,540,962
2	Tours Unit	1,518,070	647,352	2,165,422
3	NHTTI, Mohakhali, Dhaka	20,428,695	92,977	20,521,672
4	Hotel Abakash, Mohakhali, Dhaka	4,692,568	2,120,690	6,813,258
5	Joy Restaurant	2,819,195	132,160	2,951,355
6	Parjatan Holiday Complex, Cox's Bazar	10,905,764	571,588	11,477,352
7	Sylhet Motel	2,547,533	116,306	2,663,839
8	Hotel Shaikat, Chittagong	6,557,551	565,023	7,122,574
9	Parjatan Holiday Complex, Rangamati	4,187,120	131,020	4,318,140
10	Drinks Corner, Chittagong	1,560,684	133,299	1,693,983
11	Parjatan Motel, Bogura	6,633,506	126,540	6,760,046
12	Parjatan Motel, Rajshahi	2,345,213	58,565	2,403,778
13	Parjatan Motel, Rangpur	4,089,993	286,120	4,376,113
14	Parjatan Motel, Dinajpur	1,234,997	179,536	1,414,533
15	Hotel Pashur, Mongla	43,310	143,457	186,767
16	Hotel Madhumoti, Tungipara	955,842	173,912	1,129,754
17	Khagrachori Motel	827,267	26,522	853,789
18	Parjatan Kendra, Sagordari	32,558	15,927	48,485
19	Teknaf motel	759,984	29,968	789,952
20	Parjatan Motel, Mujibnagar	185,666	5,000	190,666
21	Parjatan Motel, Benapole	740,258	53,195	793,453
22	Madhobkundu Restaurant	153,706	152,000	305,706
23	Holiday Homes Kuakata	3,659,746	267,285	3,927,031
24	Shangshad VIP Cafeteria	973,755	224,142	1,197,897
25	Secretariat Executive Cafeteria, Dhaka	3,082,523	380,154	3,462,677
26	Parjatan Motel, Bandarban	1,322,850	75,606	1,398,456
27	Foy's Lake, Chittagong	-	5,000	5,000
28	Jaflong Restaurant, Sylhet	57,572	55,499	113,071
29	Bagerhat Motel	901,485	50,000	951,485
30	Eagle & Moyuri Rest.National Zoo, Dhaka	1,827,624	1,063,437	2,891,061
31	Head Office	80,835,408	30,000	80,865,408
32	Rooflop Resturant, Agargaon, Dhaka	4,667,751	1,402,994	6,070,745
33	Parjatan Motel, Sona Masjid, Chapinababganj	667,330	34,327	701,657
34	Salna Parjatan Resort	329,703	598,820	928,523
35	Adarshanagar Parjatan Kendro, Mohanganj	59,713	44,474	104,187
	Total	366,768,211	12,370,586	379,138,797



Bangladesh Parjatan Corporation
List of Sundry Creditors for the year- 2024-2025

SL NO	Name of Units	Opening Balance As on 01-07-2024	Paid During the year	Addition During the year	Closing Balance As on 30-06-2025
1	DFO	103,796,272	31,548,908	13,384,258	85,631,622
2	Rent-A-Car & Tours, Agargoan, Dhaka	1,541,950	631,227	685,164	1,595,887
3	NHTTI, Mohakhali, Dhaka	3,084,993	3,008,076	10,525,601	10,602,518
4	Hotel Abakash, Mohakhali, Dhaka	5,506,255	5,452,702	32,402,487	32,456,040
5	Joy Restaurant, Savar	607,351	601,351	837,494	843,494
6	Parjatan Holiday Complex, Cox's Bazar	105,494,603	88,959,778	9,057,254	25,592,079
7	Parjatan Motel, Sylhet	1,694,401	1,055,260	1,206,081	1,845,222
8	Hotel Shaikat, Chittagong	3,384,188	2,793,530	2,927,585	3,518,243
9	Parjatan Holiday Complex, Rangamati	1,928,778	1,328,923	1,626,888	2,226,743
10	Drinks Corner, Chittagong	401,900	271,028	189,199	320,071
11	Parjatan Motel, Bogura	1,271,333	1,183,481	1,161,493	1,249,345
12	Parjatan Motel, Rajshahi	1,799,571	1,791,380	1,699,509	1,707,700
13	Parjatan Motel, Rangpur	1,585,823	1,142,286	1,536,329	1,979,866
14	Parjatan Motel, Dinajpur	823,281	750,799	829,059	901,541
15	Hotel pashur, Mongla	1,436,367	1,285,682	1,312,714	1,463,399
16	Hotel Modhumoti, Tungipara	1,040,941	462,196	338,619	917,364
17	Parjatan Motel, Khagrachari	617,422	498,281	628,797	747,938
18	Parjatan Kendra, Sagordari	60,377	59,977	62,352	62,752
19	Parjatan Hotel Ne-Taung, Teknaf	665,713	231,633	275,562	709,642
20	Parjatan Motel, Benapole	735,827	357,954	262,141	640,014
21	Parjatan Rest, Madubkundo, Maulavibazar	81,531	80,292	203,091	204,330
22	Prajatan Holiday Homes & Youth Inn, Kuakata	881,452	860,596	855,974	876,830
23	Shangshad VIP Cafeteria, Dhaka	7,238,068	1,085,093	492,233	6,645,208
24	Secretariat Exe: Cafeteria, Dhaka	4,679,247	921,434	538,329	4,296,142
25	Parjatan Motel, Bandarban	738,369	734,855	477,305	480,819
26	Waterfront Restaurent	540,303	-	-	540,303
27	Parjatan Motal & Youth Inn, Bagerhat	-	-	650,573	650,573
28	Parjatan Motel Jaflong, Sylhet	115,147	115,147	105,426	105,426
29	Eagle & Moyuri Rest.National Zoo, Dhaka	2,798,761	2,798,761	2,317,463	2,317,463
30	Parjatan Motel, Sona Masjid, Chapinababganj	401,315	401,315	370,696	370,696
31	Rooftop Restaurant, Agargoan, Dhaka	5,197,787	2,619,832	1,178,051	3,756,006
32	Salna Parjatan Resorts & Picnic Spot, Gazipur	498,132	498,132	609,019	609,019
33	Adarshanagar Parjatan Kendro, Mohanganj	506,106	325,449	552,224	732,881
34	Head Office	255,286,318	366,288,483	519,794,094	408,791,929
	Total	516,439,882	520,143,841	609,093,064	605,389,105

