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Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Bidyut Bhaban, Hetem Khan
Rajshahi-6000, Bangladesh.

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
As at and for the year ended 30 June 2025

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K. M. HASAN & CO.
Chartered Accountants
Hometown Apartments (8th & 9th Floor)
87, New Eskaton Road, Dhaka-1000
Phone :02-41032556, 02-41032814
E-mail : info@kmhasan.com.bd
Web : www.kmhasan.com.bd

**INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS
OF
Northern Electricity Supply PLC**

Report on the audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Northern Electricity Supply PLC (the Company)**, which comprise the statement of financial position as at 30 June 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements give a true and fair view of the financial position of the company 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).

Basis for Qualified Opinion

As disclosed in note 26, under the sub-heading, Liabilities for Expenses -Clearing Accounts Balances the Company has reported an amount of Taka (24,547,982) in its Statement of Financial Position. This amount offsets the Financial Position and its also non-compliance with IAS-1.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent auditor of the Company in accordance with the International Ethics Standards Board of 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 with these requirements and the IESBA Code. 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 note no-12 The Company has made investments of Taka 10,000,000 and Taka 15,000,000 in Fixed Deposit Receipts (FDRs) with Union Bank PLC and Global Islami Bank PLC, respectively. However, liquidity concerns have been noted regarding both banks. Our opinion is not modified in respect of this matter.

Other Information

The management of **Northern Electricity Supply PLC** is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially in consistent with the financial statements of our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement are required to communicate the matter to those charge with governance.



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

The Management of **Northern Electricity Supply PLC** is responsible for the preparation and fair presentation of the Financial Statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994 (amendment-2020) and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.



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

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

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

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 (Amendment-2020), we also report the following:

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

Place: Dhaka
Dated: 07 October 2025



A handwritten signature in blue ink, appearing to read "KM Hedayet Ullah".

Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510120281AS565024

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Statement of Financial Position
As at 30 June 2025

ASSETS	Notes	2025 Taka	2024 Taka
Non-Current Assets			
Property, Plant & Equipment	3.00	16,357,799,336	16,688,539,711
Right of Use Leased Assets	4.00	2,196,297	3,746,624
Capital Works-in-Progress	5.00	-	5,000,000
Project in Progress	6.00	28,823,076,549	23,881,693,752
Deferred Tax Asset	7.00	968,662,254	-
		46,151,734,436	40,578,980,087
Current Assets			
Inventories (Stock and Stores)	8.00	1,501,626,386	1,591,114,977
Accounts Receivable	9.00	7,707,397,611	7,335,076,942
Other Receivables	10.00	159,437,380	101,960,205
Advance, Deposits and Prepayments	11.00	567,847,792	551,579,948
Short Term Investment (Against CSD & DW)	12.00	3,404,234,130	3,116,750,036
Cash and Cash Equivalents	13.00	5,084,063,287	3,858,504,826
		18,424,606,585	16,554,986,933
Total Assets		64,576,341,021	57,133,967,020
SHAREHOLDERS' EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	14.00	28,893,882,800	22,422,882,800
BPDB Equity	15.00	-	-
GoB Equity (Projects)	16.00	2,326,829,662	6,471,000,064
Retained Earnings/(Loss)		(2,186,138,192)	(3,655,115,701)
		29,034,574,270	25,238,767,162
Non-Current Liabilities			
GoB. Loan (not yet due)	15(B)	1,009,500,000	1,009,500,000
GoB. Loan (Project)	17.00	12,809,944,966	11,413,616,437
Foreign Loan (not yet due)	15(B)	2,205,500,000	2,205,500,000
Other Payables to BPDB	18.00	3,705,682,505	4,105,682,505
Lease Liabilities	19.00	2,352,353	3,841,834
Security Deposit	20.00	2,872,615,381	2,453,178,402
		22,605,595,204	21,191,319,178
Current Liabilities			
Short Term GoB. Loan (Project)	17.01.01	154,891,204	-
Fund for Employee's APA Bonus	21.00	149,562,343	67,734,419
Accounts Payables- BPDB and PGCB	22.00	7,750,539,687	7,793,752,901
Accounts Payable- Contractors & Suppliers	23.00	369,056,058	191,285,252
Accounts Payable- Others	24.00	238,432,587	95,786,249
Deposit Work	25.00	1,481,951,268	1,501,174,266
Liabilities for Expenses	26.00	1,931,214,711	772,236,462
Provision for WPPF	27.00	69,424,320	-
Provision for Income Tax	28.00	791,099,369	281,911,132
		12,936,171,547	10,703,880,680
Total Equity and Liabilities		64,576,341,021	57,133,967,020

The annexed notes 1 to 41 and Annexure -'A to G' form an integral part of these Financial Statements.

Mst. Ismat Ara
Company Secretary

Dr. Mohammed Amjed Hossain
Convener-Audit Committee

Sayed Golam Ahammad, FCMA
Executive Director (Finance)

Anjana Khan Mojlish
Managing Director

Mohammed Yousuf
Chairman

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



Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510120281AS565024

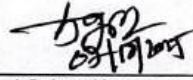
Place: Dhaka
Dated: 07 October 2025

Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Statement of Profit or Loss and Other Comprehensive Income
For the Year ended 30 June 2025

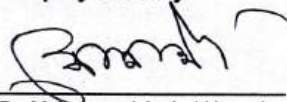
	<u>Notes</u>	<u>2025</u> <u>Taka</u>	<u>2024</u> <u>Taka</u>
Revenue from Operations			
Energy Sales	29.00	42,749,673,153	38,587,922,710
Other Operating Income	30.00	826,206,317	775,086,209
		43,575,879,470	39,363,008,919
Less: Cost of Energy Sales			
Energy Purchase	31.00	(35,815,863,390)	(33,722,320,185)
Power Factor Surcharge	31.01	(74,740,679)	(84,116,552)
Wheeling & Transmission Charge	32.00	(1,572,175,347)	(1,466,183,584)
		(37,462,779,416)	(35,272,620,321)
Gross Profit		6,113,100,054	4,090,388,598
Less: Operating & Administrative Expenses			
Personnel Expenses	33.00	(3,144,374,907)	(2,745,869,155)
Office & Administrative Expenses	34.00	(447,911,355)	(427,542,788)
Repair & Maintenance Expenses	35.00	(125,090,616)	(126,503,448)
Bad & Doubtful Debts	36.00	(44,869,123)	(39,866,780)
Depreciation	Annex-A	(1,036,812,427)	(985,412,389)
		(4,799,058,428)	(4,325,194,559)
Profit/(Loss) from Operations		1,314,041,626	(234,805,961)
Add: Other (Expenses)/Income			
Interest Expenses	37.00	(221,002,960)	(4,190,426)
Other Operating Expenses	38.00	(17,119,460)	(18,547,600)
Foreign Exchange Gain/(Loss)	39.00	3,418,128	(1,300,350)
Total Other Expenses		(234,704,292)	(24,038,376)
Other Non Operating Income	40.00	8,880,900	22,137,035
Interest Income	41.00	369,692,481	229,082,363
Total Non Operating Income		378,573,381	251,219,398
		143,869,089	227,181,022
Profit/(Loss) before Contribution to WPPF		1,457,910,716	(7,624,939)
Less: Contribution to WPPF (5% on Profit before tax)	27.00	69,424,320	-
Profit/(Loss) before Tax		1,388,486,396	(7,624,939)
Income Tax Expenses	28.01	(888,171,141)	(241,072,852)
Deferred Tax Income/(Expense)	7.00	968,662,254	-
Profit/(Loss) after Tax		1,468,977,509	(248,697,791)
Other Comprehensive Income		-	-
Total Comprehensive Income		1,468,977,509	(248,697,791)

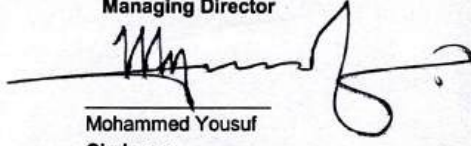
The annexed notes 1 to 41 and Annexure -A to G' form an integral part of these Financial Statements.


Mst. Ismat Ara
Company Secretary


Sayed Golam Ahammad, FCMA
Executive Director (Finance)


Anjana Khan Mojlsh
Managing Director

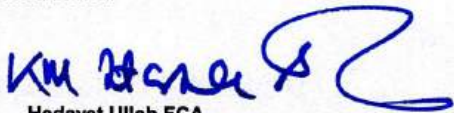

Dr. Mohammed Amjed Hossain
Convener-Audit Committee


Mohammed Yousuf
Chairman

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

Place: Dhaka
Dated: 07 October 2025




Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510120281AS565024

Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Statement of Changes in Equity
For the Year ended 30 June 2025

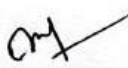
Amount in Taka

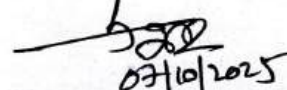
Particulars	Share Capital	GoB Equity (Projects)	BPDB Equity	Retained Earnings/(Losses)	Total
Balance as on July 01, 2024	22,422,882,800	6,471,000,064	-	(3,655,115,702)	25,238,767,162
Add: GoB Equity during the Year	-	2,326,829,598	-	-	2,326,829,598
Add: Share Capital from BPDB	-	-	-	-	-
Add: Share Capital from Power Division	6,471,000,000	-	-	-	6,471,000,000
Less: BPDB's Equity	-	-	-	-	-
Less: GoB Equity (Projects)	-	(6,471,000,000)	-	-	(6,471,000,000)
Add: Cash Dividend 2023-24	-	-	-	-	-
Profit/(loss) during the Year	-	-	-	1,468,977,509	1,468,977,509
Balance as on June 30, 2025	28,893,882,800	2,326,829,662	-	(2,186,138,192)	29,034,574,269


For the Year ended 30 June 2024

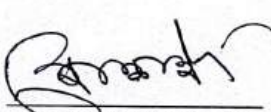
Amount in Taka

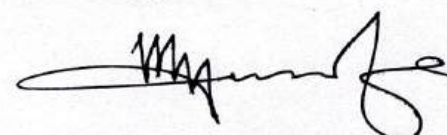
Particulars	Share Capital	GoB Equity (Projects)	BPDB Equity	Retained Earnings/(Losses)	Total
Balance as on July 01, 2023	19,670,382,800	2,752,500,064	-	(3,406,417,910)	19,016,464,953
Add: GoB Equity during the year	-	6,471,000,000	-	-	6,471,000,000
Add: Share Capital from BPDB	-	-	-	-	-
Add: Share Capital from Power Division	2,752,500,000	-	-	-	2,752,500,000
Less: BPDB's Equity	-	-	-	-	-
Less: GoB Equity (Projects)	-	(2,752,500,000)	-	-	(2,752,500,000)
Add: Cash Dividend 2022-23	-	-	-	-	-
Profit/(loss) during the Year	-	-	-	(248,697,791)	(248,697,791)
Balance as on June 30, 2024	22,422,882,800	6,471,000,064	-	(3,655,115,702)	25,238,767,162


Mst. Ismat Ara
Company Secretary


Sayed Golam Ahammad, FCMA
Executive Director (Finance)


Anjana Khan Mojlish
Managing Director


Dr. Mohammed Amjed Hossain
Convener-Audit Committee


Mohammed Yousuf
Chairman

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

Place: Dhaka
Dated: 07 October 2025




Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
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DVC - 2510120281AS565024

Northern Electricity Supply PLC.
(An Enterprise Of Bangladesh Power Development Board)
Statement of Cash Flows
For the Year ended 30 June 2025

	2025 Taka	2024 Taka
Cash Flows from Operating activities		
Net Profit/(Loss) after Tax	1,468,977,509	(248,697,791)
Adjustment to Net Profit/(Loss):		
Depreciation	1,035,262,099	984,508,031
Increase/(Decrease) in Liability for Expenses	1,158,978,249	140,447,020
Increase/(Decrease) in Accounts Payables- BPDB and PGCB	(43,213,214)	937,270,431
Increase/(Decrease) in Accounts Payable- Contractors & Supplier	177,770,807	76,456,859
Increase/(Decrease) in Accounts Payable- Others	142,646,339	30,102,395
Increase/(Decrease) in Other payables to BPDB	(400,000,000)	(230,000,000)
Increase/(Decrease) in Deposit Work	(19,222,997)	(12,615,813)
Increase/(Decrease) in Security Deposit	419,436,979	136,299,785
Increase/(Decrease) in Fund For Employees APA Bonus	81,827,924	748,189
(Increase)/ Decrease in Accounts Receivables	(372,320,669)	(734,224,420)
(Increase)/ Decrease in Deferred Tax Assets	(968,662,254)	-
(Increase)/ Decrease in Other Receivables	(57,477,175)	(37,915,663)
(Increase)/ Decrease in Stores and stock	89,488,591	12,534,282
(Increase)/ Decrease in Advance, Deposit and Prepayment	(16,267,844)	11,655,006
(Increase)/ Decrease in WPPF	69,424,320	(51,235,162)
(Increase)/ Decrease in Provision for Income Tax	509,188,237	(46,599,076)
A. Net Cash (used)/provided operating activities	3,275,836,900	968,734,071
Cash flows from Investing activities		
Acquisition of Fixed Assets	(704,521,725)	(666,939,132)
Right of Use Lease Assets	1,550,327	(3,746,624)
Short Term Investments	(287,484,094)	(716,736,337)
Capital Works-in-Progress	5,000,000	(5,000,000)
Project in Progress	(4,941,382,798)	(9,683,052,009)
B. Net Cash used in investing activities	(5,926,838,289)	(11,075,474,101)
Cash flows from Financing activities:		
BPDB's Equity	-	-
Lease Liabilities	(1,489,481)	3,841,834
GoB Equity (Projects)	(4,144,170,401)	3,718,500,000
Govt. Loan (not yet due)	-	-
GoB. Loan (Project) Long Term	1,396,328,529	4,314,000,000
GoB. Loan (Project) Short Term	154,891,204	-
Share Capital	6,471,000,000	2,752,500,000
Cash Dividend	-	-
Foreign Loan (not yet due)	-	-
C. Net Cash generated in Financing activities	3,876,559,850	10,788,841,834
D. Increase/(Decrease) in Cash and Cash equivalent (A+B+C)	1,225,558,461	682,101,804
E. Cash and Cash equivalent at beginning of the year	3,858,504,826	3,176,403,022
Cash and Cash equivalent at end of the year(As per Note: 12)	5,084,063,287	3,858,504,826

Mst. Ismat Ara
Company Secretary

Dr. Mohammed Amjed Hossain
Convener-Audit Committee

Place: Dhaka
Dated: 07 October 2025

Sayed Golam Ahammad, FCMA
Executive Director (Finance)

Anjana Khan Mojlish
Managing Director

Mohammed Yousuf
Chairman



Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Notes to the Financial Statements
As at and for the year ended 30 June 2025

1.00 Legal Status and Nature of the Company - Disclosure under IAS 1 "Presentation of Financial Statements":

1.01 Domicile, Legal Form and Country of Incorporation

Northern Electricity Supply PLC (the Company) was incorporated in Bangladesh on 3rd August 2005 as public limited company under the Companies Act, 1994 vide Reg. No. C-58433(439)/05 as North-West Zone Power Distribution Company Limited. The Certificate of Commencement of Business was granted to the company on the same date. After that North-West Zone Power Distribution Company Limited changed its name and incorporated vide reg. no. C-58433 dated 12 September 2007 duly under the Company Act 1994 (amendment-2020). "The company changed its name in its 5th Extraordinary General Meeting (EGM) held on February 28, 2024, from Northern Electricity Supply Company PLC to Northern Electricity Supply PLC."

1.02 Address of Registered Office & Principal Place of Business

The Registered office of the Company is situated at Biddyt Bhaban, Hetem Khan, Rajshahi-6000, Bangladesh. The address of operational head quarter is also at Biddyt Bhaban, Hetem Khan, Rajshahi-6000, Bangladesh.

1.03 Principal Activities and Nature of Operation:

The main objective of the Company is to distribute quality electricity to its consumers effectively and efficiently. NESCO PLC started its commercial operations from 01 October 2016 in Rajshahi & Rangpur Division area as per Govt. decision vide order no বিদ্যুৎ, জ্বালানি ও খনিজসম্পদ মন্ত্রণালয়ের আরকনং-২৭.০০.০০০০.০৮৮৮.৯৯.০০৬.১৬.৩৩৬, তারিখঃ ২০.০৯.২০১৬.

1.04 Basis for Preparation of Financial Statements

1.04.1 Reporting Framework and Compliance thereof

The Financial Statements have been prepared on historical cost convention in accordance with International Financial Reporting Standards (IFRSs), except where otherwise mentioned, and are in compliance with the relevant requirements of the Companies Act, 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

1.04.2 Other Regulatory Compliance

The company is also required to comply the following Status:

1. The Income Tax Act, 2023
2. The Income Tax Rules, 2023
3. The Value Added Tax and Supplementary Duties Act, 2012
4. The Value Added Tax and Supplementary Duties Rules, 2016
5. The Custom Act, 1969
6. Bangladesh Labour Act, 2006 Amended in 2013
7. Bangladesh labour Rules, 2015
8. Rules and Regulation of Bangladesh Energy Regulatory Commission (BERC)

1.05 Complete Set of Financial Statements

As per IAS 1 - Presentation of Financial Statements; a complete set of Financial Statement comprises of followings:

- * Statement of Financial Position;
- * Statement of Profit or Loss and Other Comprehensive Income;
- * Statement of Changes in Equity;
- * Statement of Cash Flows; and
- * Notes to the Financial Statements.

1.06 Basis of Measurement

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the statement of financial position and profit or loss and other comprehensive income. The measurement basis adopted by the Company is historical cost of property, plant and equipment, financial assets and inventories as disclosed in the accounting policies below.



1.06.1 Functional and Presentational Currency and Level of Precision

These financial statements are presented in Bangladeshi Taka except where indicated otherwise, which is both functional currency and presentation currency of the Company.

1.06.2 Foreign Currencies

Transactions in foreign currencies are recorded in local currency applying the exchange rates prevailing on the dates of transactions or where covered by a forward exchange contract, at the forward cover rates. Monetary assets and liabilities denominated in foreign currencies are converted to taka at the rate of closing date and the resulting exchange fluctuation gains and losses are treated in profit & Loss A/C.

1.07 Use of Judgments and Estimates

1.07.1 Estimates

The preparation of financial statements in conformity with IFRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and of revenues and expenses. Such estimates are prepared on the assumption of going concern and are established based on currently available information. Changes in facts and circumstances may result in revised estimates, and actual results could differ from the estimates.

Significant estimates made by management in the preparation of these financial statements include assumptions used for trade receivables, depreciation and provision for tax.

1.07.2 Judgments

The accounting for certain provisions and the disclosure of contingent liabilities and claims at the date of the financial statements is judgmental.

1.08 Reporting Year

The financial period of the company covers twelve months period from 1 July 2024 to 30 June 2025.

1.09 Comparative Information and Rearrangement thereof

Comparative information have been disclosed in respect of the year 2023-2024 for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding the current years financial statements.

1.10 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. For this reason the directors continue to adopt going concern basis in preparing the accounts. The current credit facilities and resources of the company provide sufficient fund to meet the present requirements of its existing business.

1.11 Accrual Basis of Accounting

These financial statements have been prepared on a accrual basis of accounting, except for cash flow information. The items of assets, liabilities, equity, income and expenses (the elements of financial statements) have been recognized when they satisfy the definitions and recognition criteria applicable for these elements as mentioned in the Framework.

1.12 Materiality and Aggregation

These financial statements present separately each material class of similar items. Dissimilar nature or function items are presented separately unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

1.13 Offsetting

The Company reports separately both assets and liabilities, and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

2 Significant Accounting Policies

The accounting policies set out below have been applied consistently to all periods presented in these financial statements.



2.01 Property, Plant and Equipment

2.1.1 Recognition and measurement

i) Recognition

The cost of an item of property, plant and equipment shall be recognized as an asset if, and only if: (a) it is probable that future economic benefits associated with the item will flow to the entity; and (b) the cost of the item can be measured reliably.

ii) Measurement

All properties handed over by Bangladesh Power Development Board (BPDB) vide order no বিদ্যুৎ, জ্বালানি ও খনিজসম্পদ মন্ত্রণালয়ের স্মারকনং-২৭.০০.০০০০.০৮৮.৯৯.০০৬.১৬.৩৩৬, তারিখ ২০.০৯.২০১৬. After 01.10.2016 Some Plant& equipment purchased by NESCO PLC. are recorded at cost considering its purchase price and any directly attributable cost of bringing the assets to working condition for intended use inclusive of inward freight, duties and non-returnable taxes. Provisional Vender agreement was signed on 24 June 2021 by Bangladesh Power Development Board (BPDB) and Northern Electricity Supply PLC.

iii) Subsequent Expenditure

- Repairs and maintenance expenditure is recognized as expenditure as incurred; and
- Replacement parts are capitalized, provided the original cost of the items they replace is derecognized.

2.1.2 Depreciation

Depreciation is charged at straight line method at rates varying from 3% to 20% depending on category and economic life of the Assets as under: NESCO PLC charged depreciation as daily basis from following their acquisition date. Depreciation rates prescribed by the management of NESCO PLC and categories of assets are as follows :

<u>Name of Assets</u>	<u>Rate of Depreciation</u>
Land	Nil
Building	2.50%
Software (Bangladeshi)	20%
Computer/Laptop	20%
Office Equipment	20%
Electric Equipment	20%
Furniture	10%
Vehicles	10%
Distribution line and 'Electric Equipment	3%
Smart Prepayment Meter	10%

- 2.1.3 Full year's depreciation is charged on assets which handed over by BPDB and acquired assets during the year depreciation is charged as daily basis from following their acquisition date.

2.02 Project in Progress

The management has decided to classify and present project in process which includes various projects of supply and distribution of electricity funded by Movement named Smart pre-payment metering project, extension and renovation in Rajshahi Division, extension and renovation in Rangpur Division, Smart distribution project.

2.03 Leases IFRS-16

Northern Electricity Supply PLC has applied IFRS 16: "Leases for the first time with the date of initial application of 01 July 2023 using modified retrospective approach where the company measured the lease liability at the present value of the remaining lease payments and recognized a right-of-use asset at the date of the initial application on a lease by lease basis.

In according to IFRS 16 leases, a contract is, or contains, a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Control is conveyed where the customer has both the right to direct the identified asset's use and to obtain substantially all the economic benefits from that use.

An asset typically identified by being explicitly specified in a contract, but an asset can also be identified by being implicitly specified at the time it is made available for use by the customer.

Upon lease commencement the company recognizes a right-of-use asset and lease liability. The right-of-use asset is initially measured at the amount of the lease liability. After lease



2.04 Inventories (Stock and Stores)

Inventory has been measured at lower of cost or net realizable value and valued under weighted average cost method in accordance with the requirement of para 25 of IAS - 2 "Inventories" after making due allowance for any obsolete or slow moving items.

2.05 Accounts Receivables

Accounts receivables are initially recognized at cost which is the fair value of the consideration given for them.

2.06 Bad and Doubtful Debts:

By the decision of 143th Board Meeting held at October 12, 2022 NESCO PLC decided to keep Provision for Bad and Doubtful Debts as per following rates depending on aging of Accounts Receivable and accordingly the company has made Provision for Bad and Doubtful Debts during the year.

Aging of Accounts Receivable	Rate
0 to 12 Months	1%
13 to 24 Months	3%
25 to 36 Months	10%
37 to 60 Months	40%
More than 60 Months	80%

Calculation of Bad Debt Provision upto 30 June 2025 as per above policy

Aging of Accounts Receivable	Accounts Receivable	Rate of Provision	Amount of Provision
0 to 12 month	6,345,132,631	1%	63,451,326
13 to 24 month	570,854,799	3%	17,125,644
25 to 36 month	289,265,133	10%	28,926,513
37 to 48 month	265,056,061	40%	106,022,425
49 to 60 month	279,796,340	40%	111,918,536
More than 60 month	1,423,685,451	80%	1,138,948,361
Total	9,173,790,416		1,466,392,805

Bad Debt Provision made during the year (2024-2025)

Total Provision for bad debts up to 30-6-2025	1,466,392,805
Less: Provision for bad debt up to June 30, 2024 (As per Audit Report)	1,421,523,682
Bad Debt Provision made during the year	44,869,123

2.07 Other Receivables

Other receivables consist of interest receivable from fixed deposits receipts (FDR).

2.08 Advance, Deposit and Prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment or stock etc.

Deposits are measured at actual value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to profit and loss account.

2.09 Short Term Investment

Investment in FDR are classified as short term investment comprises fixed bank deposit with several Government and private bank which were invested upto 30 June 2025 with upto date interest.

2.10 Cash and Cash Equivalents

Cash and cash equivalents comprises in hand and demand deposit and, cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that Cash and Cash Equivalents are not restricted in use.



2.11 Statement of Cash Flows

Statement of Cash Flows is prepared principally in accordance with IAS 7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules, 1987 and considering the provision of paragraph 19 of IAS 7 which provides that "enterprises are encouraged to report cash flow from operating activities using the indirect method".

2.12 Financial Structures

The financial structure of the company comprises:

- i. Share Capital all of which are effectively owned by Bangladesh Power Development Board (BPDB); Power Division, Ministry of PEMR; Finance Division, Ministry of Finance and Others.
- ii. Short term and Long term loan comprising local and foreign loan.

2.13 Retirement Benefit Plants:

Contributory Provident Fund

The company maintains a Contributory Provident Fund (CPF) recognized by the National Board of Revenue (NBR). The employees contribute 10% of their basic salary and the company also contributes equivalent amount in the said fund. The fund is managed and operated by a Board of Trustees. The net earnings of the fund are apportioned to the Fund member's accounts at the end of the year.

Gratuity

The company maintains a Gratuity Fund recognized by the National Board of Revenue (NBR). The company pays to a retired employee having completed at least 3 (three) years of service, at the rate of three and half month's last drawn basic salary for every completed year of service. The company pays to the fund for the liability of the end of each year considering the number of years of service of employees eligible under the scheme.

Group Insurance:

Company has Group Insurance policy.

2.14 Other Payables to BPDB

The management has decided to classify and present amount of cash and cash equivalents, accounts receivables, advance to employee, advance to contractor, prepaid and deposit acquisition from BPDB as per vendor agreement as other payables to BPDB.

2.15 Security Deposit

Security deposit comprises deposits by different categories of consumers as security against electricity connection and contractor and suppliers against work order.

2.16 Accounts Payables

Accounts payables are recognized for amounts to be paid in the future for goods and services received, whether or not billed by the supplier which comprises electricity purchase-BPDB, wheeling charge -PGCB and Accounts payable to contractors and suppliers.

2.17 Accounts Payables-Others

Accounts Payables-Others comprises Accounts Payables-Others, Bank overdraft, Back Service Benefit (GPF,Pension), Contributory Provident Fund (CPF) etc.

2.18 Deposit Work

Deposit work comprises receipts for deposit work from RAO Rangpur, RAO Dinajpur, RAO Pabna, RAO Bogura and RAO Rajshahi.

2.19 Liability for Expenses

A provision is recognized in the balance sheet when the company has a legal or constructive obligation as a result of a past event. It is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

2.20 Taxation

Income tax expense comprises current tax. It is recognized in profit or loss except to the extent that it relates to items recognized directly in equity or in other comprehensive income.

The Company has determined that interest and penalties related to income taxes, including uncertain tax treatments, do not meet the definition of income taxes, and therefore accounted for them under IAS 37: 'Provisions, Contingent Liabilities and Contingent Assets.'



i) Current Tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount or current tax payable or receivable is the best estimate of the tax amount expected to be paid or received that reflects uncertainty related to income taxes, if any. It is measured using tax rates enacted or substantively enacted at the reporting date. The company qualifies as a "Public Limited Company" hence the applicable tax rate is 25% as Finance Act, 2025.

ii) Deferred Tax

Deferred income tax is provided in full, using the balance sheet method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements in accordance with the provisions of IAS 12. Currently enacted tax rates are used in the determination of deferred income tax.

Deferred tax liabilities are recognized for all temporary taxable differences.

Deferred tax assets are recognized to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilized.

2.21 Revenue Recognition

The Company recognizes revenue of energy on issue of bills to the consumers for consumption of energy, demand charge, service charge, meter and transformer rent.

Other operating income arising from connection / disconnection fees, bills against materials, meter-testing, LPC (Late Payment Surcharge) etc. are recognized on cash basis.

Interest on short-term deposits (STD) and FDR's with banks is recognized as income on accrual basis.

2.22 Cost of Energy Sales

Cost of Energy Sales comprises purchase cost and other directly attributable cost such as Energy Purchase, Power Factor Surcharge and Wheeling & Transmission Charge etc.

2.23 Expenditure

All known expenditure have been accounted for in the financial statements irrespective of whether the same is paid or not up to 30 June 2025.

2.24 Non Operating Income

Non Operating Income including Bank Interest on deposit account, other non-operating income, recruitment income etc.

2.25 Transaction with Related Parties

The Company carried out transactions with related parties (Bangladesh Power Development Board-BPDB) during the year under review. Therefore, disclosure of information provided as required by IAS 24: " Related Party Disclosure".

2.26 Earning Per Share

Basic Earning per shares (BEPS): Basic Earnings per share has been calculated by dividing the earnings attributable to the number of shares (ordinary) outstanding during the year. However, neither the "GOB Equity" nor the "Share Deposit" amounts have been considered for determining BEPS and no shares have been allotted against these receipts. BEPS calculation has been showing note no.14.01.

Diluted Earnings Per Share: No diluted Earnings per share was required to be calculated for the year under review as there is no scope for dilution of Earnings per share for the year.

2.27 Date of Authorization:

These financial statements have been authorized for issue by the Board of Directors of the Company on 07 October 2025.

2.28 General

- i) The figures of the financial statements have been rounded off to the nearest Taka.
- ii) Previous year's figures have been rearranged, wherever necessary, to confirm to current year's presentation.



	2025 Taka	2024 Taka
3.00 Property, Plant & Equipment Cost (A)		
Opening Balance	21,730,174,541	21,063,235,409
Add: Addition during the year	704,521,725	666,939,132
	<u>22,434,696,266</u>	<u>21,730,174,541</u>
Add: Adjustment During the Year	-	-
	<u>22,434,696,266</u>	<u>21,730,174,541</u>
Accumulated Depreciation (B)		
Opening Balance	5,041,634,830	4,057,126,799
Add: Charged during the year	1,035,262,099	984,508,031
	<u>6,076,896,929</u>	<u>5,041,634,830</u>
Less: Prior year Adjustment	-	-
	<u>6,076,896,929</u>	<u>5,041,634,830</u>
Written Down Value (WDV) (A-B)	<u>16,357,799,336</u>	<u>16,688,539,711</u>
*Details of Property, Plant & Equipment are shown in "Annexure-A"		
4.00 Right of Use Leased Assets (A)		
Opening Balance	4,650,982	-
Add: Addition during the year	-	4,650,982
	<u>4,650,982</u>	<u>4,650,982</u>
Less: Adjustment during the year	-	-
	<u>4,650,982</u>	<u>4,650,982</u>
Accumulated Depreciation (B)		
Opening Balance	904,358	-
Add: Charged during the year	1,550,327	904,358
	<u>2,454,685</u>	<u>904,358</u>
Less: Adjustment during the year	-	-
	<u>2,454,685</u>	<u>904,358</u>
Written Down Value (WDV) (A-B)	<u>2,196,297</u>	<u>3,746,624</u>
*Details of Right of Use Leased Assets are shown in "Annexure-A"		
5.00 Capital Works-in-Progress		
Opening balance	5,000,000	-
Add: Addition during the year	-	5,000,000
	<u>5,000,000</u>	<u>5,000,000</u>
Less: Adjustment during the year	(5,000,000)	-
	<u>-</u>	<u>5,000,000</u>
6.00 Project in Progress		
Opening balance	23,881,693,752	14,198,641,742
Add: Fund Received during the year	5,160,591,809	9,683,052,009
	<u>29,042,285,561</u>	<u>23,881,693,751</u>
Less: Adjustment during the year	(219,209,011)	-
	<u>28,823,076,549</u>	<u>23,881,693,752</u>
7.00 Deferred Tax Assets		
Tax Based Carrying Amount (Except Land)	20,161,907,667	-
Accounting Based Carrying Amount (Except Land)	16,287,102,595	-
A. Deductible /(Taxable) Temporary Difference	<u>3,874,805,072</u>	-
Right of Use of Assets	2,196,297	-
Lease Liability	2,352,353	-
Gratuity Fund	-	-
B. Deductible /(Taxable) Temporary Difference	<u>(156,056)</u>	-
(A+B) Deductible /(Taxable) Temporary Difference	<u>3,874,649,016</u>	-
Applicable Tax Rate	25.00%	-
Closing Balance of Deferred Tax Assets/(Liability)	968,662,254	-
Opening Balance of Deferred Tax Assets/(Liability)	-	-
Deferred Tax Income/(Expense)	<u>968,662,254</u>	-
8.00 Inventories (Stock & Stores)		
Opening Balance	1,591,114,977	1,603,649,259
Add: Addition during the year	3,052,582	57,890,326
	<u>1,594,167,559</u>	<u>1,661,539,585</u>
Less: Consumption during the year	(92,541,173)	(70,424,608)
	<u>1,501,626,386</u>	<u>1,591,114,977</u>



	2025 Taka	2024 Taka
9.00 Accounts Receivable		
Accounts Receivable- Consumers (Note: 9.01)	<u>7,707,397,611</u>	<u>7,335,076,942</u>
9.01 Accounts Receivable- Consumers		
Opening Balance	8,756,600,624	7,982,509,423
Add: Addition during the year	42,796,979,256	38,646,645,442
	<u>51,553,579,880</u>	<u>46,629,154,865</u>
Less: Collection during the year	(42,379,789,464)	(37,872,554,241)
	<u>9,173,790,416</u>	<u>8,756,600,624</u>
Less: Provision for bad debt		
Opening Balance	1,421,523,682	1,381,656,902
Provision made during the year	44,869,123	39,866,780
	<u>1,466,392,805</u>	<u>1,421,523,682</u>
Net Accounts Receivable-Consumers	<u>7,707,397,611</u>	<u>7,335,076,942</u>
10.00 Other Receivables		
Interest Receivable from FDR (Note: 10.01)	<u>159,437,380</u>	<u>101,960,205</u>
10.01 Interest Receivable from FDR		
Opening Balance	101,960,205	64,044,542
Add: Addition during the year	159,437,378	101,960,205
	<u>261,397,583</u>	<u>166,004,747</u>
Less: Collection during the year	(101,960,203)	(64,044,542)
	<u>159,437,380</u>	<u>101,960,205</u>
11.00 Advance, deposits and prepayments		
Advance Income Tax (Note:11.01)	148,287,081	171,400,000
Tax Deducted at Source (Note:11.02)	103,837,336	71,031,878
Security for Telephone (Note:11.03)	18,650	18,650
Advance to Contractors and Suppliers (Note:11.04)	5,582,000	5,582,000
Advance to Employees (Note:11.05)	155,276,536	26,547,102
Temporary Advances (Note:11.06)	1,411,515	7,423,575
Advance to BPDB (Note:11.07)	-	-
Advance to Gratuity (Note:11.08)	73,820,142	192,079,990
LC Margin (Note:11.09)	42,366,532	40,248,754
Advance to House Rent	648,000	648,000
Prepaid Rent	36,600,000	36,600,000
	<u>567,847,792</u>	<u>551,579,948</u>
11.01 Advance Income Tax		
Opening balance	171,400,000	26,400,000
Add: Addition during the year	323,083,768	314,079,814
	<u>494,483,768</u>	<u>340,479,814</u>
Less: Adjustment during the year	(346,196,687)	(169,079,814)
	<u>148,287,081</u>	<u>171,400,000</u>
11.02 Tax Deducted at Source		
Opening balance	71,031,878	61,505,602
Add: Addition during the year	65,591,675	32,786,216
	<u>136,623,552</u>	<u>94,291,817</u>
Less: Adjustment during the year	(32,786,216)	(23,259,939)
	<u>103,837,336</u>	<u>71,031,878</u>
11.03 Security for Telephone		
Opening balance	18,650	18,650
Add: Addition during the year	-	-
	<u>18,650</u>	<u>18,650</u>
Less: Adjustment during the year	-	-
	<u>18,650</u>	<u>18,650</u>
11.04 Advance to Contractors and Suppliers		
Opening balance	5,582,000	6,432,000
Add: Addition during the year	-	2,450,000
	<u>5,582,000</u>	<u>8,882,000</u>
Less: Adjustment during the year	-	3,300,000
	<u>5,582,000</u>	<u>5,582,000</u>



	2025 Taka	2024 Taka
11.05 Advance to Employees		
Opening balance	26,547,102	27,531,873
Add: Addition during the year	129,983,170	921,432
	<u>156,530,272</u>	<u>28,453,305</u>
Less: Adjustment during the year	(1,253,736)	(1,906,203)
	<u>155,276,536</u>	<u>26,547,102</u>
11.06 Temporary Advances		
Opening balance	7,423,575	2,553,816
Add: Addition during the year	35,777,244	67,886,762
	<u>43,200,819</u>	<u>70,440,578</u>
Less: Adjustment during the year	(41,789,304)	(63,017,003)
	<u>1,411,515</u>	<u>7,423,575</u>
11.07 Advance to BPDB		
Opening balance	-	347,642,218
Add: Addition during the year	-	-
	<u>-</u>	<u>347,642,218</u>
Less: Adjustment during the year	-	(347,642,218)
	<u>-</u>	<u>-</u>
11.08 Advance to Gratuity		
Opening balance	192,079,990	53,902,796
Add: Addition during the year	160,989,317	192,079,990
	<u>353,069,307</u>	<u>245,982,786</u>
Less: Adjustment during the year	279,249,165	53,902,796
	<u>73,820,142</u>	<u>192,079,990</u>
11.09 LC Margin		
Opening balance	40,248,754	-
Add: Addition during the year	2,117,779	40,248,754
	<u>42,366,532</u>	<u>40,248,754</u>
Less: Adjustment during the year	-	-
	<u>42,366,532</u>	<u>40,248,754</u>
12.00 Short Term Investment (FDR) against CSD and Deposit Work		
AB Bank PLC	59,234,524	75,444,520
Agrani Bank PLC	558,238,982	256,001,900
Al-Arafa Islami Bank PLC	-	67,495,145
Bangladesh Commerce Bank Ltd.	-	10,714,000
BASIC Bank Ltd.	400,237,530	271,153,920
City Bank PLC	-	20,000,000
Dhaka Bank PLC	-	40,693,600
First Security Islami Bank PLC	382,066,736	354,171,217
Global Islami Bank PLC	15,000,000	16,014,000
IDLC Finance PLC	-	36,392,766
IFIC Bank PLC	43,768,256	71,565,507
Investment Corporation of Bangladesh	200,000,000	288,838,975
IPDC Finance PLC	-	23,555,688
Islami Bank Bangladesh PLC	246,658,030	158,942,030
Janata Bank PLC	396,738,543	270,270,345
Lanka Bangla Finance PLC	22,006,000	20,000,000
Meghna Bank PLC	42,970,000	23,170,250
Midland Bank PLC	-	132,750,426
Modhumoti Bank PLC	-	21,105,000
National Bank Ltd.	-	14,686,794
ONE Bank PLC	43,647,720	10,660,000
The Premier Bank PLC	13,942,410	13,128,167
Pubali Bank PLC	21,255,332	52,182,098
Rajshahi Krishi Unnayan Bank	202,184,552	163,455,360
Rupali Bank PLC	723,950,870	662,111,393
South Bangla Agriculture & Commerce Bank PLC	-	5,579,934
Standard Bank PLC	22,334,644	21,010,000



	2025 Taka	2024 Taka
Trust Bank PLC	-	5,000,000
Union Bank PLC	10,000,000	10,657,000
	<u>3,404,234,130</u>	<u>3,116,750,038</u>
Details are shown in "Annexure-F"		
13.00 Cash and Cash Equivalents		
Cash in Hand (Petty Cash)	1,399,000	1,146,500
Cash at Bank (Note:13.01)	4,859,412,142	3,648,824,983
Cash at Bank (VAT) (Note:13.02)	223,252,145	208,533,343
	<u>5,084,063,287</u>	<u>3,858,504,826</u>
Details are shown in "Annexure-C, D, E"		
13.01 Various Types of Accounts with Banks		
Unit Collection Account	-	-
Unit Vending Account	453,731	882,005
Miscellaneous Collection Account	1,736,920	1,331,546
Consumers Security Deposit Account	-	-
Establishment Account	814,225,534	1,275,764,587
Regional Collection Account	-	-
Regional Miscellaneous Collection Account	300,975	1,455,702
Regional Consumers Security Deposit Account	1,553	1,531
Central Bank Account	19,952,691	18,032,858
Central Consumers Security Deposit Account	3,370,637,141	2,330,166,885
Central Revenue Miscellaneous	411,162,703	7,883,257
Central Deposits Works	233,860,583	8,468,827
Central Meter Account	1,872,277	2,336,939
	5,208,035	2,500,847
	<u>4,859,412,142</u>	<u>3,648,824,983</u>
13.02 Various Types of Accounts with Banks (VAT)		
Unit Collection Account	28,500	51,229
Regional Collection Account	453,093	524,113
Central Bank Account(SPC)	222,770,553	207,958,001
	<u>223,252,145</u>	<u>208,533,343</u>
14.00 Share Capital		
Authorized Capital		
50,00,00,000 Ordinary Share Capital@tk 100 each	<u>50,000,000,000</u>	<u>50,000,000,000</u>
The authorized share capital of the company taka 50,00,00,000 divided into 50,000,000,000 ordinary shares of Taka 100 each		
Issued, Subscribed & paid up Capital		
288,938,828 ordinary shares of Taka 100 each.	<u>28,893,882,800</u>	<u>22,422,882,800</u>
The Issued subscribed and paid up capital of the company is Taka 28,893,882,800 divided into 288,938,828 ordinary shares of Taka 100 each.		
171,204,830 Ordinary Share Capital@tk 100 each	PD 17,120,483,000	10,649,483,000
117,733,991 Ordinary Share Capital@tk 100 each	BPDB 11,773,399,100	11,773,399,100
1 Ordinary Share Capital@tk 100 each	FD 100	100
6 Ordinary Share Capital@tk 100 each	Others 600	600
Total Issued, Subscribed & Paid up Capital	<u>28,893,882,800</u>	<u>22,422,882,800</u>
14.01 Basic Earning per share (EPS) Disclosure Under IAS 33" Earning per share"		
(A) Net Profit after Tax	1,468,977,509	(248,697,791)
(B) Number of Ordinary Shares	288,938,828	224,228,828
(C) BEPS (A/B)	<u>5.08</u>	<u>(1.11)</u>



			2025 Taka	2024 Taka
14.02 Composition of shareholding:				
The composition of Share holding position as follows:				
Particular	No. of share holders	Number of share	% of Share Capital	% of Share Capital
Power Division, Ministry of PEMR	1	171,204,830	59.25%	47.49%
Bangladesh Power Development Board (BPDB)	11	117,733,991	40.75%	52.51%
Finance Division, Ministry of Finance	1	1	0.00%	0.00%
Others	6	6	0.00%	0.00%
Total	19	288,938,828	100.00%	100.00%

15.00 BPDB Equity			
Opening balance		15,853,400,000	15,853,400,000
Add: Addition during the year		-	-
Add: Prior year adjustment		-	-
		<u>15,853,400,000</u>	<u>15,853,400,000</u>
Less: BPDB'S Liabilities		4,081,000,000	4,081,000,000
Net balance		<u>11,772,400,000</u>	<u>11,772,400,000</u>
Less: Share issue		<u>(11,772,400,000)</u>	<u>(11,772,400,000)</u>
		<u>-</u>	<u>-</u>
A Assets:			
Building		827,600,000	827,600,000
Plant and Machinery		13,995,900,000	13,995,900,000
Vehicles		133,200,000	133,200,000
Furniture and fixture		76,300,000	76,300,000
Stores		820,400,000	820,400,000
Total Assets		<u>15,853,400,000</u>	<u>15,853,400,000</u>
B. Liabilities			
Consumer Security Deposits		866,000,000	866,000,000
GoB loan (not yet due)		1,009,500,000	1,009,500,000
Foreign Loan (not yet due)		2,205,500,000	2,205,500,000
Total Liabilities		<u>4,081,000,000</u>	<u>4,081,000,000</u>

Note: As per provisional vender agreement by Bangladesh Power Development Board (BPDB) and NESCO

16.00 GoB Equity (Projects)			
Smart Prepayment Metering Project (5 Lakh)	16.01	64	64
Extension & Renovation of Rajshahi Division	16.02	1,027,708,199	1,560,000,000
Extension & Renovation of Rangpur Division	16.03	230,581,399	1,122,000,000
Smart Prepayment Metering Project (12 Lakh)	16.04	708,540,000	2,868,000,000
Smart Distribution Project	16.05	360,000,000	921,000,000
Total GoB Equity		<u>2,326,829,662</u>	<u>6,471,000,064</u>
16.01 Smart Prepayment Metering Project (5 Lakh)			
Opening balance		64	64
Addition during the year		-	-
		<u>64</u>	<u>64</u>
Share Issue during the year		-	-
		<u>64</u>	<u>64</u>
16.02 Extension & Renovation of Rajshahi Division			
Opening balance		1,560,000,000	1,402,500,000
Addition during the year		1,027,708,199	1,560,000,000
		<u>2,587,708,199</u>	<u>2,962,500,000</u>
Share Issue during the year		<u>(1,560,000,000)</u>	<u>(1,402,500,000)</u>
		<u>1,027,708,199</u>	<u>1,560,000,000</u>



		2025 Taka	2024 Taka
16.03 Extension & Renovation of Rangpur Division			
Opening balance		1,122,000,000	1,350,000,000
Addition during the year		230,581,399	1,122,000,000
		<u>1,352,581,399</u>	<u>2,472,000,000</u>
Share Issue during the year		(1,122,000,000)	(1,350,000,000)
		<u>230,581,399</u>	<u>1,122,000,000</u>
16.04 Smart Prepayment Metering Project (12 Lakh)			
Opening balance		2,868,000,000	-
Addition during the year		708,540,000	2,868,000,000
		<u>3,576,540,000</u>	<u>2,868,000,000</u>
Share Issue during the year		(2,868,000,000)	-
		<u>708,540,000</u>	<u>2,868,000,000</u>
16.05 Smart Distribution Project			
Opening balance		921,000,000	-
Addition during the year		360,000,000	921,000,000
		<u>1,281,000,000</u>	<u>921,000,000</u>
Share Issue during the year		(921,000,000)	-
		<u>360,000,000</u>	<u>921,000,000</u>
17.00 GoB Loan (Projects)			
Smart Prepayment Metering Project (5 Lakh)	17.01	1,394,020,834	1,548,912,037
Extension & Renovation of Rajshahi Division	17.02	4,333,153,200	3,648,014,400
Extension & Renovation of Rangpur Division	17.03	3,844,410,933	3,690,690,000
Smart Prepayment Metering Project (12 Lakh)	17.04	2,384,360,000	1,912,000,000
Smart Distribution Project	17.05	854,000,000	614,000,000
Total GoB Loan		<u>12,809,944,966</u>	<u>11,413,616,437</u>
17.01 Smart Prepayment Metering Project (5 Lakh)			
Opening balance		1,548,912,037	1,548,912,037
Addition during the year		-	-
		<u>1,548,912,037</u>	<u>1,548,912,037</u>
Payment during the year		-	-
		<u>1,548,912,037</u>	<u>1,548,912,037</u>
Transfer to Short Term Loan (Note: 17.01.01)		154,891,204	-
Closing Balance		<u>1,394,020,834</u>	<u>1,548,912,037</u>
17.02 Extension & Renovation of Rajshahi Division			
Opening balance		3,648,014,400	2,608,014,400
Addition during the year		685,138,800	1,040,000,000
		<u>4,333,153,200</u>	<u>3,648,014,400</u>
Payment during the year		-	-
		<u>4,333,153,200</u>	<u>3,648,014,400</u>
17.03 Extension & Renovation of Rangpur Division			
Opening balance		3,690,690,000	2,942,690,000
Addition during the year		153,720,933	748,000,000
		<u>3,844,410,933</u>	<u>3,690,690,000</u>
Payment during the year		-	-
		<u>3,844,410,933</u>	<u>3,690,690,000</u>
17.04 Smart Prepayment Metering Project (12 Lakh)			
Opening balance		1,912,000,000	-
Addition during the year		472,360,000	1,912,000,000
		<u>2,384,360,000</u>	<u>1,912,000,000</u>
Payment during the year		-	-
		<u>2,384,360,000</u>	<u>1,912,000,000</u>



	2025 Taka	2024 Taka
17.05 Smart Distribution Project		
Opening balance	614,000,000	-
Addition during the year	240,000,000	614,000,000
	<u>854,000,000</u>	<u>614,000,000</u>
Payment during the year	-	-
	<u>854,000,000</u>	<u>614,000,000</u>
17.01.01 Smart Prepayment Metering Project (5 Lakh) Short Term GoB. Loan		
Opening balance	-	-
Addition during the year	154,891,204	-
	<u>154,891,204</u>	-
Payment during the year	-	-
	<u>154,891,204</u>	-
18.00 Other Payables to BPDB		
Accounts Receivables (as per Vendor Agreement)	3,370,001,371	3,770,001,371
Advance to Employee	219,100,000	219,100,000
Advance to Contractor	5,000,000	5,000,000
Advance from BPDB	74,981,134	74,981,134
Prepaid and Deposit	36,600,000	36,600,000
	<u>3,705,682,505</u>	<u>4,105,682,505</u>
18.01 Advance from BPDB		
Transferred from BPDB	75,981,034	75,981,034
Less: Adjusted with Share Capital	(999,900)	(999,900)
	<u>74,981,134</u>	<u>74,981,134</u>
19.00 Lease Liabilities		
Opening balance	3,841,834	-
Addition during the year	285,319	4,877,134
	<u>4,127,153</u>	<u>4,877,134</u>
Payment during the year	(1,774,800)	(1,035,300)
	<u>2,352,353</u>	<u>3,841,834</u>
20.00 Security Deposit		
Consumers	2,386,177,288	2,247,647,399
Contractors and Suppliers	486,438,094	205,531,003
	<u>2,872,615,381</u>	<u>2,453,178,402</u>
20.01 Security Deposit-Consumers		
Opening balance	2,247,647,399	2,019,487,675
Addition during the year	141,333,260	229,217,224
	<u>2,388,980,659</u>	<u>2,248,704,899</u>
Refund during the year	(2,803,371)	(1,057,500)
	<u>2,386,177,288</u>	<u>2,247,647,399</u>
20.02 Security Deposit-Contractors and Suppliers		
Opening balance	205,531,003	297,390,942
Addition during the year	484,451,479	82,125,350
	<u>689,982,483</u>	<u>379,516,292</u>
Refund during the year	(203,544,389)	(173,985,289)
	<u>486,438,094</u>	<u>205,531,003</u>
21.00 Fund For Employees APA Bonus		
Opening Balance	67,734,419	66,986,230
Addition during the year	82,000,000	78,000,000
	<u>149,734,419</u>	<u>144,986,230</u>
Payment during the year	(172,076)	(77,251,811)
	<u>149,562,343</u>	<u>67,734,419</u>
22.00 Accounts Payables-BPDB and PGCB		
Electricity purchase-BPDB	7,307,455,968	7,356,800,233
Wheeling Charge- PGCB	443,083,719	436,952,668
	<u>7,750,539,687</u>	<u>7,793,752,901</u>



	2025	2024
	Taka	Taka
22.01 Electricity purchase-BPDB		
Opening balance	7,356,800,233	6,499,383,214
Addition during the year	35,940,604,069	33,806,436,737
	<u>43,297,404,302</u>	<u>40,305,819,951</u>
Payment during the year	(35,989,948,334)	(32,949,019,718)
	<u>7,307,455,968</u>	<u>7,356,800,233</u>
22.02 Wheeling Charge- PGCB		
Opening balance	436,952,668	357,099,256
Addition during the year	1,572,175,347	1,466,183,584
	<u>2,009,128,015</u>	<u>1,823,282,840</u>
Payment during the year	(1,566,044,296)	(1,386,330,172)
	<u>443,083,719</u>	<u>436,952,668</u>
23.00 Accounts Payables-Contractors and Suppliers		
Opening balance	191,285,252	114,828,393
Addition during the year	361,297,874	184,561,614
	<u>552,583,126</u>	<u>299,390,007</u>
Payment during the year	(183,527,068)	(108,104,755)
	<u>369,056,058</u>	<u>191,285,252</u>
24.00 Accounts Payables-Others		
Accounts Payables-Others	69,047,807	61,296,599
Bank Overdraft	90,980	1,560,068
Back Service Benefit, GPF, Pension	132,487,667	13,942,889
Gratuity Fund	-	-
Contributory Provident Fund (CPF)	36,806,133	17,686,344
Provision for Foreign Currency Gain/(Loss)	-	1,300,350
	<u>238,432,587</u>	<u>95,786,249</u>
24.01 Accounts Payables-Others		
Opening balance	61,296,599	52,224,434
Addition during the year	17,519,526	19,643,995
	<u>78,816,125</u>	<u>71,868,429</u>
Payment during the year	(9,768,318)	(10,571,830)
	<u>69,047,807</u>	<u>61,296,599</u>
24.02 Bank Overdraft		
Opening balance	1,560,068	866
Addition during the year	4,953,550,931	4,148,582,778
	<u>4,955,110,999</u>	<u>4,148,583,643</u>
Payment during the year	(4,955,020,019)	(4,147,023,676)
	<u>90,980</u>	<u>1,560,068</u>
24.03 Back Service Benefit, GPF, Pension		
Opening balance	13,942,889	13,942,889
Addition during the year	118,544,778	-
	<u>132,487,667</u>	<u>13,942,889</u>
Payment during the year	-	-
	<u>132,487,667</u>	<u>13,942,889</u>
24.04 Gratuity Fund		
Opening balance	-	-
Add: Addition during the year	111,437,321	-
	<u>111,437,321</u>	<u>-</u>
Less: Payment during the year	(111,437,321)	-
	<u>-</u>	<u>-</u>
24.05 Contributory Provident Fund (CPF)		
Opening balance	17,686,344	(484,334)
Addition during the year	190,773,090	197,222,708
	<u>208,459,434</u>	<u>196,738,374</u>
Adjustment during the year	(171,653,301)	(179,052,030)
	<u>36,806,133</u>	<u>17,686,344</u>



		2025	2024
		Taka	Taka
24.06 Provision for Foreign Currency Gain/Loss			
Opening balance		1,300,350	1,300,350
Addition during the year		-	-
		<u>1,300,350</u>	<u>1,300,350</u>
Adjustment during the year		<u>(1,300,350)</u>	<u>-</u>
		<u>-</u>	<u>1,300,350</u>
25.00 Deposit Work			
Opening balance		1,501,174,266	1,513,790,079
Addition during the year	Annex-G	57,015,708	43,464,912
		<u>1,558,189,974</u>	<u>1,557,254,991</u>
Adjustment during the year	Annex-G	<u>(76,238,706)</u>	<u>(56,080,725)</u>
		<u>1,481,951,268</u>	<u>1,501,174,266</u>
26.00 Liability for Expenses			
Employees other salary deduction	Note: 26.01	213,891	371,396
Provision for Audit fee	Note: 26.02	250,000	250,000
Group Insurance (BPDB)	Note: 26.03	300	733
Withholding tax	Note: 26.04	(72,036)	(68,436)
VAT Payable (Supplier)	Note: 26.05	5,128,627	5,143,807
VAT Payable (Energy Sales)	Note: 26.06	273,691,440	207,958,001
CBA Subscription (BPDB)	Note: 26.07	399,340	375,470
AIT on PGCB Bill	Note: 26.08	1	3,380,946
AIT on BPDB Bill	Note: 26.09	-	-
Benevolent Fund Contribution	Note: 26.10	6,044,411	4,612,833
Dividend Payable	Note: 26.11	631	631
Provision for Leave Encashment	Note: 26.12	19,000,001	-
Interest Payable on Various Loan	Note: 26.13	1,651,106,088	620,678,435
Clearing Accounts Balances	Annex-B	<u>(24,547,982)</u>	<u>(70,467,354)</u>
		<u>1,931,214,711</u>	<u>772,236,462</u>
26.01 Employees other Salary deduction			
Opening balance		371,396	322,070
Addition during the year		2,855,469	238,949
		<u>3,226,865</u>	<u>561,019</u>
Adjustment during the year		<u>(3,012,974)</u>	<u>(189,623)</u>
		<u>213,891</u>	<u>371,396</u>
26.02 Provision for Audit Fee			
Opening balance		250,000	250,000
Addition during the year		250,000	250,000
		<u>500,000</u>	<u>500,000</u>
Payment during the year		<u>(250,000)</u>	<u>(250,000)</u>
		<u>250,000</u>	<u>250,000</u>
26.03 Group Insurance (BPDB)			
Opening balance		733	733
Addition during the year		-	-
		<u>733</u>	<u>733</u>
Payment during the year		<u>433</u>	<u>-</u>
		<u>300</u>	<u>733</u>
26.04 Withholding tax			
Opening balance		(68,436)	7,300
Addition during the year		154,139,461	223,341,954
		<u>154,071,025</u>	<u>223,349,254</u>
Payment during the year		<u>(154,143,061)</u>	<u>(223,417,690)</u>
		<u>(72,036)</u>	<u>(68,436)</u>
26.05 VAT Payable (Supplier)			
Opening balance		5,143,807	9,362,674
Addition during the year		643,727,666	143,862,148
		<u>648,871,473</u>	<u>153,224,822</u>
Payment during the year		<u>(643,742,846)</u>	<u>(148,081,015)</u>
		<u>5,128,627</u>	<u>5,143,807</u>



	2025 Taka	2024 Taka
26.06 VAT Payable (Energy Sales)		
Opening balance	207,958,001	54,566,044
Addition during the year	2,140,472,694	1,853,874,022
	<u>2,348,430,695</u>	<u>1,908,440,067</u>
Payment during the year	(2,074,739,255)	(1,700,482,066)
	<u>273,691,440</u>	<u>207,958,001</u>
26.07 CBA Subscription (BPDB)		
Opening balance	375,470	374,900
Addition during the year	72,240	150,630
	<u>447,710</u>	<u>525,530</u>
Payment during the year	48,370	(150,060)
	<u>399,340</u>	<u>375,470</u>
26.08 AIT on PGCB Bill		
Opening balance	3,380,946	0.52
Addition during the year	46,981,328	41,589,906
	<u>50,362,274</u>	<u>41,589,907</u>
Payment during the year	(50,362,273)	(38,208,961)
	<u>1</u>	<u>3,380,946</u>
26.09 AIT on BPDB Bill		
Opening balance	-	-
Addition during the year	2,141,396,000	1,976,941,183
	<u>2,141,396,000</u>	<u>1,976,941,183</u>
Payment during the year	(2,141,396,000)	(1,976,941,183)
	<u>-</u>	<u>-</u>
26.10 Benevolent Fund Contribution		
Opening balance	4,612,833	3,011,378
Addition during the year	1,431,578	1,811,455
	<u>6,044,411</u>	<u>4,822,833</u>
Payment during the year	-	(210,000)
	<u>6,044,411</u>	<u>4,612,833</u>
26.11 Dividend Payable		
Opening balance	631	0.70
Addition during the year	-	630
	<u>631</u>	<u>631</u>
Payment during the year	-	-
	<u>631</u>	<u>631</u>
26.12 Provision for Leave Encashment		
Opening balance	-	-
Addition during the year	141,294,467	128,307,500
	<u>141,294,467</u>	<u>128,307,500</u>
Payment during the year	(122,294,466)	(128,307,500)
	<u>19,000,001</u>	<u>-</u>
26.13 Interest Payable on Various Loan		
GoB. Loan (Not yet Due)-BPDB	26.13.01 173,516,981	173,516,981
Foreign Loan (Not yet Due)- BPDB	26.13.02 396,990,000	396,990,000
Smart Prepayment Metering Project (5 Lakh)	26.13.03 211,227,365	-
Extension & Renovation of Rajshahi Division	26.13.04 426,394,926	24,740,556
Extension & Renovation of Rangpur Division	26.13.05 437,680,378	20,134,460
Smart Prepayment Metering Project (12 Lakh)	26.13.06 4,071,452	4,071,452
Smart Distribution Project	26.13.07 1,224,986	1,224,986
	<u>1,651,106,088</u>	<u>620,678,435</u>
26.13.01 GoB. Loan (Not yet Due)-BPDB		
Opening balance	173,516,981	173,516,981
Addition during the year	-	-
	<u>173,516,981</u>	<u>173,516,981</u>
Payment during the year	-	-
	<u>173,516,981</u>	<u>173,516,981</u>



	2025 Taka	2024 Taka
26.13.02 Foreign Loan (Not yet Due)-BPDB		
Opening balance	396,990,000	396,990,000
Addition during the year	-	-
	<u>396,990,000</u>	<u>396,990,000</u>
Payment during the year	<u>396,990,000</u>	<u>396,990,000</u>
26.13.03 Smart Prepayment Metering Project (5 Lakh)		
Opening balance	-	-
Addition during the year	211,227,365	-
	<u>211,227,365</u>	-
Payment during the year	<u>211,227,365</u>	-
26.13.04 Extension & Renovation of Rajshahi Division		
Opening balance	24,740,556	10,773,378
Addition during the year	401,654,370	13,967,178
	<u>426,394,926</u>	<u>24,740,556</u>
Payment during the year	-	-
	<u>426,394,926</u>	<u>24,740,556</u>
26.13.05 Extension & Renovation of Rangpur Division		
Opening balance	20,134,460	11,159,970
Addition during the year	417,545,918	8,974,490
	<u>437,680,378</u>	<u>20,134,460</u>
Payment during the year	-	-
	<u>437,680,378</u>	<u>20,134,460</u>
26.13.06 Smart Prepayment Metering Project (12 Lakh)		
Opening balance	4,071,452	-
Addition during the year	-	4,071,452
	<u>4,071,452</u>	<u>4,071,452</u>
Payment during the year	-	-
	<u>4,071,452</u>	<u>4,071,452</u>
26.13.07 Smart Distribution Project		
Opening balance	1,224,986	-
Addition during the year	-	1,224,986
	<u>1,224,986</u>	<u>1,224,986</u>
Payment during the year	-	-
	<u>1,224,986</u>	<u>1,224,986</u>
27.00 Provision for WPPF		
Opening balance	-	51,235,162
Addition during the year	69,424,320	-
	<u>69,424,320</u>	<u>51,235,162</u>
Adjustment during the year	-	51,235,162
	<u>69,424,320</u>	-
28.00 Provision for Income tax		
Opening balance	281,911,132	328,510,208
Current year tax provision	439,544,529	237,685,370
Provision shortfall (Assessment year 17-18,18-19,19-20,24-25)	448,626,612	-
Provision shortfall (Assessment year 20-21)	-	3,387,482
	<u>1,170,082,272</u>	<u>569,583,060</u>
Adjustment during the year	(378,982,903)	(287,671,928)
	<u>791,099,369</u>	<u>281,911,132</u>



		2025 Taka	2024 Taka
28.01 Provision for Income Tax			
Profit before Tax		1,388,486,396	(7,624,939)
(A) Corporate Tax @ 25%		<u>347,121,599</u>	<u>(1,906,235)</u>
Turnover Tax Calculation			
i) Energy Sales @ 1.00%		427,496,732	231,527,536
ii) Other Operating Income @ 1.00%		8,262,063	4,650,517
iii) Interest Income @ 1%		3,696,925	1,374,494
iv) Other Non-Operating Income @ 1%		88,809	132,822
(B) Turnover Tax (i+ii+iii+iv)		<u>439,544,529</u>	<u>237,685,370</u>
Provision for Tax (Whichever of A & B is higher)		439,544,529	237,685,370
Provision shortfall		<u>448,626,612</u>	<u>3,387,482</u>
Current Year Tax		<u>888,171,141</u>	<u>241,072,852</u>
28.01.01 Gross Receipts			
Energy Sales		42,749,673,153	38,587,922,710
Other Operating Income		826,206,317	775,086,209
Interest Income		369,692,481	229,082,363
Other Non-Operating Income		8,880,900	22,137,035
		<u>43,954,452,851</u>	<u>39,614,228,317</u>
29.00 Energy Sales			
Energy Sales (Without Demand Charge)	29.01	39,111,009,929	35,619,486,871
Demand Charge	29.02	3,685,969,328	3,027,158,570
		<u>42,796,979,256</u>	<u>38,646,645,442</u>
Less : Rebate for Prepaid Sales		47,306,104	58,722,732
Net Energy Sales		<u>42,749,673,153</u>	<u>38,587,922,710</u>

29.01	Energy Sales (Without Demand Charge)	%	2025	2,024
	LT - A: Residential	41.23%	16,124,667,251	14,818,617,993
	LT - B: Irrigation /Pump for Agriculture	1.06%	416,452,254	462,292,323
	LT- C1: Small Industries	5.41%	2,116,242,182	2,014,609,936
	LT- C2: Construction	0.20%	79,703,468	67,699,197
	LT- D1: Education, Religious & Charitable Inst. & Hospital	1.15%	449,033,719	429,062,655
	LT- D2: Street Light and Water Pumps	1.00%	391,783,550	381,634,809
	LT- D3: Battery Charging Station	2.36%	923,080,312	822,294,645
	LT- E: Low Tension Commercial	12.40%	4,848,477,287	4,464,050,923
	LT- T: Temporary	0.06%	25,244,922	26,782,016
	MT- 1: Residential	0.28%	107,584,780	128,954,293
	MT- 2: Commercial & Office	3.21%	1,256,537,775	1,364,743,187
	MT- 3: Industry	18.95%	7,412,512,090	7,002,527,804
	MT- 4: Construction	1.53%	598,467,556	150,542,119
	MT- 5: General	2.46%	961,585,305	863,461,294
	MT- 6: Temporary	0.01%	4,044,817	4,301,610
	MT- 7: Battery Charging Station	0.00%	-	-
	MT- 8: Irrigation /Pump for Agriculture	0.03%	12,976,794	11,002,298
	HT-1: General	1.27%	498,092,848	412,991,712
	HT- 2: Commercial & office	0.16%	60,623,959	48,599,755
	HT- 3: Industry	7.22%	2,823,876,378	2,145,318,302
	HT- 4: Construction	0.00%	22,681	-
	EHT-1: General	0.00%	-	-
	EHT-2: General (Above 140 MW)	0.00%	-	-
	Total	100%	39,111,009,929	35,619,486,871



29.02 Demand Charge	%	2025	2024
		Taka	Taka
		2025	2,024
LT - A: Residential	48.84%	1,800,301,560	1,418,423,479
LT - B: Irrigation /Pump for Agriculture	1.56%	57,550,929	50,773,895
LT- C1: Small Industries	5.49%	202,457,964	183,176,353
LT- C2: Construction	0.40%	14,772,426	10,334,896
LT- D1: Education, Religious & Charitable Inst. & Hospital	1.32%	48,583,493	38,345,666
LT- D2: Street Light and Water Pumps	0.53%	19,570,500	17,076,815
LT- D3: Battery Charging Station	1.42%	52,384,830	42,083,310
LT- E: Low Tension Commercial	15.26%	562,414,386	449,884,415
LT- T: Temporary	0.08%	2,929,566	2,278,015
MT- 1: Residential	0.67%	24,863,130	21,959,295
MT- 2: Commercial & Office	3.77%	138,915,180	130,118,554
MT- 3: Industry	14.01%	516,526,020	471,102,405
MT- 4: Construction	0.76%	28,070,640	9,103,500
MT- 5: General	2.13%	78,657,570	68,359,725
MT- 6: Temporary	0.01%	432,000	390,000
MT- 7: Battery Charging Station	0.00%	-	-
MT- 8: Irrigation /Pump for Agriculture	0.08%	2,970,540	1,850,250
HT-1: General	0.70%	25,920,000	23,400,000
HT- 2: Commercial & office	0.11%	3,984,264	2,641,044
HT- 3: Industry	2.84%	104,581,530	85,856,955
HT- 4: Construction	0.00%	82,800	-
EHT-1:General	0.00%	-	-
EHT-2: General (Above 140 MW)	0.00%	-	-
Total	100%	3,685,969,328	3,027,158,570

Energy Sales (With Demand Charge)	%	2025	2024
LT - A: Residential	41.88%	17,924,968,811	16,237,041,472
LT - B: Irrigation /Pump for Agriculture	1.11%	474,003,183	513,066,217
LT- C1: Small Industries	5.42%	2,318,700,146	2,197,786,289
LT- C2: Construction	0.22%	94,475,894	78,034,093
LT- D1: Education, Religious & Charitable Inst. & Hospital	1.16%	497,617,212	467,408,321
LT- D2: Street Light and Water Pumps	0.96%	411,354,050	398,711,624
LT- D3: Battery Charging Station	2.28%	975,465,142	864,377,955
LT- E: Low Tension Commercial	12.64%	5,410,891,673	4,913,935,338
LT- T: Temporary	0.07%	28,174,488	29,060,031
MT- 1: Residential	0.31%	132,447,910	150,913,588
MT- 2: Commercial & Office	3.26%	1,395,452,955	1,494,861,741
MT- 3: Industry	18.53%	7,929,038,110	7,473,630,209
MT- 4: Construction	1.46%	626,538,196	159,645,619
MT- 5: General	2.43%	1,040,242,875	931,821,019
MT- 6: Temporary	0.01%	4,476,817	4,691,610
MT- 7: Battery Charging Station	0.00%	-	-
MT- 8: Irrigation /Pump for Agriculture	0.04%	15,947,334	12,852,548
HT-1: General	1.22%	524,012,848	436,391,712
HT- 2: Commercial & office	0.15%	64,608,223	51,240,799
HT- 3: Industry	6.84%	2,928,457,908	2,231,175,257
HT- 4: Construction	0.00%	105,481	-
EHT-1:General	0.00%	-	-
EHT-2: General (Above 140 MW)	0.00%	-	-
Total	100%	42,796,979,256	38,646,645,442

30.00 Other Operating Income

Connection and Disconnection fees	119,758,727	132,750,267
Late Payment Surcharge	329,866,191	297,664,710
Meter Rent from Prepaid Meter	325,214,800	273,327,870
Establishment charge from 3 Phase/HT Meter & CT PT Sales	8,817,291	10,563,690
Application Fees, Estimate Fees and Others	42,549,308	60,779,672
	826,206,317	775,086,209



	2025 Taka	2024 Taka
31.00 Energy Purchase:		
Jul-24	3,607,056,657	3,235,846,036
Aug-24	3,370,481,676	3,260,811,331
Sep-24	3,359,392,908	3,088,080,326
Oct-24	3,064,648,800	2,765,094,298
Nov-24	2,472,500,639	2,223,766,879
Dec-24	2,380,674,364	2,165,362,914
Jan-25	2,401,723,423	2,249,815,718
Feb-25	2,234,575,558	2,205,012,322
Mar-25	2,840,582,303	2,583,819,381
Apr-25	3,113,948,981	3,171,019,406
May-25	3,435,371,660	3,391,364,263
Jun-25	3,534,906,421	3,382,327,311
Total	35,815,863,390	33,722,320,185

31.01 Power Factor Surcharge:		
Jul-24	219,168	2,356,163
Aug-24	710,260	2,269,650
Sep-24	684,738	1,536,633
Oct-24	10,736,298	16,193,486
Nov-24	22,620,682	24,378,779
Dec-24	10,293,859	11,591,359
Jan-25	5,280,674	5,061,250
Feb-25	8,103,730	7,973,573
Mar-25	6,324,440	7,768,892
Apr-25	3,273,158	2,562,323
May-25	4,605,377	1,718,848
Jun-25	1,888,295	705,596
Total	74,740,679	84,116,552

32.00 Wheeling & Transmission Charge:		
Jul-24	158,797,357	140,071,984
Aug-24	148,149,695	141,308,057
Sep-24	147,667,175	133,572,391
Oct-24	134,791,248	119,224,172
Nov-24	107,952,341	95,334,345
Dec-24	104,331,716	93,280,201
Jan-25	105,546,581	97,503,779
Feb-25	97,740,427	96,237,618
Mar-25	124,114,888	112,698,169
Apr-25	136,601,077	138,758,392
May-25	151,102,526	149,037,132
Jun-25	155,380,316	149,157,344
Total	1,572,175,347	1,466,183,584

** The company pays wheeling charge to Power Grid Co. Ltd (PGCB) at the rate per unit Tk. 0.3144.



	2025	2024
	Taka	Taka
33.00 Personnel Expenses		
Pay of Officers	404,936,834	372,153,086
Special Incentive of Officer	20,182,124	18,547,340
Pay of Staff	556,510,466	581,013,112
Special Incentive of Staff	27,957,790	28,569,758
Allowances of Officers (Note: 33.01)	259,415,512	239,412,998
Allowances of Staff (Note: 33.02)	417,745,045	436,606,518
Leave Encashment	94,467,185	101,665,174
Leave Encashment (Retirement)	46,827,282	26,642,327
Overtime Allowances	113,165,526	91,652,323
Festival Bonus for Officer	66,324,905	60,815,049
Festival Bonus for Staff	90,303,664	93,814,855
Bonus for Officer-Bengali New Year	6,633,816	6,370,768
Bonus for Staff-Bengali New Year	9,026,854	9,176,298
Employees Electricity Allowance	72,022,471	70,610,157
NESCO's Contribution to Gratuity	279,249,165	-
NESCO's Contribution to CPF	95,386,545	94,451,593
APA Bonus	82,000,000	78,000,000
Meter Reading & Bill Distribution	155,610,773	142,589,268
Wages for Hired Labor	148,635,090	88,695,534
Computerization of Commercial Operation	29,064,759	27,041,905
Contract for Commercial Operation	-	26,463,635
Activities	-	-
Line & Equipment Maintenance (LEM)	76,759,588	70,583,853
Security Service (Ansar)	92,149,513	80,993,604
	<u>3,144,374,907</u>	<u>2,745,869,154</u>
33.01 Allowances of Officers		
Charge Allowance	100,000	83,800
House Rent Allowance	180,867,938	167,048,712
Medical Allowance	55,798,627	51,572,013
Conveyance Allowance	17,231,920	14,902,354
Motorcycle Allowance	2,180,293	2,692,970
Shift Duty Allowance	303,792	87,924
Entertainment Allowance	427,162	383,010
Educational Allowance	1,791,740	1,642,304
Judicial Allowances	481,890	458,822
Vehicle Maintenance	-	127,500
Telephone Allowance	64,960	22,610
Rest & Recreation Allowance	167,190	390,979
Other Allowance	-	-
	<u>259,415,512</u>	<u>239,412,998</u>
33.02 Allowances of Staff		
Charge Allowance	23,929	-
House Rent Allowance	235,771,960	246,630,056
Medical Allowance	55,620,851	58,217,956
Conveyance Allowance	50,673,166	53,512,509
Washing Allowance	2,418,535	2,750,280
Shift Duty Allowance	61,008,231	62,387,260
Educational Allowance	12,228,372	13,108,457
	<u>417,745,045</u>	<u>436,606,518</u>



	2025 Taka	2024 Taka
34.00 Office & Administrative Expenses		
Travelling Expenses/Allowance	31,132,060	24,947,943
Conveyance Expenses	713,175	825,450
Medical Expenses	30,506	254,110
Washing Expenses	109,360	177,714
Refreshment and Entertainment	8,229,126	8,823,656
Printing and Stationery	20,650,266	19,965,756
Land Rent (Khajna)	980,500	3,985,225
Taxes (Municipal/City)	20,863,213	18,056,501
Tax Token, Fitness Certificate and Others	2,966,055	5,104,160
Vehicle Rent	12,342,065	19,889,228
License Fees and Others	620,590	5,044,892
Office Rent	3,434,015	5,060,640
Electricity Charges (Own use)	67,780,241	64,038,538
Uniforms and Liveries	131,090	1,225,765
Post and Telegram	12,543	107,918
Telephone, Telex and Fax	6,481,534	6,013,452
Advertising and Promotion	10,718,870	16,783,549
Audit fee's	356,500	340,000
Legal Expenses	823,195	1,357,247
Books and Periodicals	366,823	356,807
Petrol, Diesel and Lubricants Used for Transport	66,226,958	60,191,899
Stores & Spares Used	42,426,270	36,476,654
L/C Commission	-	13,062,707
Freight and Handling	1,720,560	4,733,602
Workman Compensation	3,000,000	100,000
Corporate Social Responsibility	8,308,760	7,779,744
Training and Education Expense	5,597,971	6,079,818
Insurance for Vehicles & Others	2,565,397	3,241,802
Group Insurance Premium	10,148,240	9,508,560
Bank Charge and Commission	460,077	396,505
Excise duty	4,519,450	3,577,304
Honorarium - Others	16,618,887	27,578,335
Consultant's fee - Local	25,800,167	21,215,962
SMS and Data Connectivity Charge	4,090,408	11,287,158
Data Connectivity (Bill Collection)	6,756,501	9,343,387
Data Connectivity (Office)	242,564	963,819
Electricity Bill LPS	50,000,000	-
System Maintenance Fees (BERC)	10,687,418	9,646,981
	447,911,355	427,542,788
35.00 Repair & Maintenance Expenses		
Structures and Improvement	24,564,634	36,726,290
Overhead Conductor and Devices	61,278,554	58,728,788
Transportation Equipment	22,730,297	28,325,707
Office Furniture and Equipment	2,658,314	2,542,338
Maintenance of ICT Data Centre	13,399,760	-
Store Equipment	459,057	180,325
	125,090,616	126,503,448



	2025 Taka	2024 Taka
36.00 Bad & Doubtful Debts		
Opening Balance	8,756,600,624	7,982,509,423
Add: Addition during the year	42,796,979,256	38,646,645,442
	<u>51,553,579,880</u>	<u>46,629,154,865</u>
Less: Collection during the year	42,379,789,464	37,872,554,241
	<u>9,173,790,416</u>	<u>8,756,600,624</u>
Less: Provision made during the year	1,466,392,805	1,421,523,682
Accounts Receivable- Consumers for Charging Provision	7,707,397,611	7,335,076,942
Bad Debt as per aging	<u>44,869,123</u>	<u>39,866,780</u>
37.00 Interest Expenses:		
Interest on Various Loan	211,227,365	-
Interest on Lease	285,319	226,235
Interest on SOD/OD Loan	9,490,277	3,964,191
	<u>221,002,960</u>	<u>4,190,426</u>
38.00 Other Operating Expenses		
Revenue Stamp Charge (Administrative)	17,119,460	18,547,600
	<u>17,119,460</u>	<u>18,547,600</u>
39.00 Foreign Exchange Gain/(Loss)		
Opening Balance	(1,300,350)	-
LC Margin Paid in Advance (a)	40,248,754	40,248,754
LC Margin Value as at June 30, 2025 (b)	(42,366,532)	(38,948,404)
	<u>(3,418,128)</u>	<u>1,300,350</u>
40.00 Other Non Operating Income		
Sale of scrap Materials	-	418,850
Sale of Tender Document	5,543,943	579,515
Liquidity Damage Received	2,369,654	5,144,405
Income from Performance Guarantee	-	-
House Rent Recovery	868,217	865,413
Recruitment Income	23,400	15,051,000
Transport Charge	75,686	77,852
	<u>8,880,900</u>	<u>22,137,035</u>
41.00 Interest Income		
Interest on Bank Account	40,686,937	25,407,474
Interest on Security Deposit	19,429	23,745
Interest income from FDR	328,986,115	203,651,144
	<u>369,692,481</u>	<u>229,082,363</u>


42.00 Events After the Reporting Period

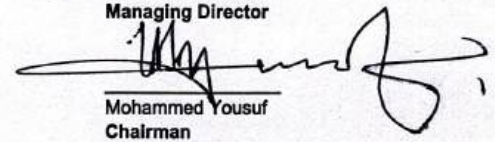
42.01 The Board of Directors of the company in its meeting held on 07 October 2025 approved the financial statements of the company for the year ended 30 June 2025 and authorized the same for issue.

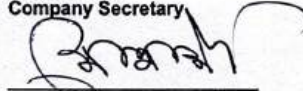
42.02 There is no other significant event that has occurred between the Reporting date and the date when the financial statements were authorized for issue by the Board of Directors.


Mst. Ismat Ara
Company Secretary


Sayed Golam Ahammad, FCMA
Executive Director (Finance)


Anjana Khan Mollish
Managing Director


Mohammed Yousuf
Chairman


Dr. Mohammed Amjed Hossain
Convener-Audit Committee

Place: Dhaka
Dated: 07 October 2025



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Schedule of Property, Plant & Equipments
As at 30 June 2025

Annexure-A
Amount in Tk

SL. No	Particulars	Cost				Rate %	Depreciation			Written Down Value as at 30-06-2025
		Opening Balance 01-07-2024	Addition during the Year	Adjustment during the Year	Closing Balance 30-06-2025		Opening Balance 01-07-2024	Depreciation during the Year	Adjustment during the Year	
	Non-current assets	1	2	3	4(1+2+3)	5	7	8	9(6+7+8)	10(4-9)
1	Land	70,696,741	-	-	70,696,741	-	-	-	-	70,696,741
2	Building	1,002,209,776	41,862,215	-	1,044,071,991	2.5%	25,281,485	-	236,855,709	807,216,283
3	Software (Bangladesh)	15,349,420	130,000	-	15,479,420	20%	3,095,884	-	8,084,282	7,395,138
4	Computer/Laptop	108,983,747	-	-	108,983,747	20%	21,796,749	-	74,774,060	34,209,687
5	Office Equipment	14,708,308	1,333,225	-	16,041,533	20%	3,059,843	-	9,060,011	6,981,522
6	Electric Equipment	40,047,076	1,251,438	-	41,298,514	20%	7,928,040	-	35,265,495	6,033,019
7	Furniture	165,630,478	11,245,892	-	176,876,370	10%	16,770,127	-	112,443,504	64,432,866
8	Vehicles	473,783,082	55,980,000	-	529,763,082	10%	49,916,308	-	331,443,435	198,319,647
A.01	Total Non Operating	1,891,408,629	111,802,770	-	2,003,211,399	-	127,848,436	-	807,926,497	1,195,284,902
A.02	Distribution line and Electric Equipment	15,524,082,856	163,783,755	-	15,687,866,611	3%	467,599,128	-	4,020,941,760	11,666,924,851
A.03	Smart Prepayment Meter (Own)	362,379,211	428,935,200	-	791,314,411	10%	44,584,151	-	62,411,589	728,902,822
A.04	Smart Prepayment Meter (Project)	3,952,303,843	-	-	3,952,303,843	10%	395,230,384	-	1,185,617,083	2,766,686,761
A.05	Total Operating	19,838,765,911	592,718,955	-	20,431,484,866	-	907,413,663	-	5,268,970,432	15,162,514,434
	Total Balance as at 30 June 2025	21,730,174,541	704,521,725	-	22,434,696,265	-	1,035,262,099	-	6,076,896,929	16,357,799,336
	Total Balance as at 30 June 2024	21,063,235,409	666,939,132	-	21,730,174,541	-	984,508,031	-	5,041,634,830	16,688,539,711

2024 Taka	
Amount	
874,481,475	
110,026,556	
984,508,031	

2025 Taka	
Amount	
907,413,663	
127,848,436	
1,035,262,099	

Allocation of Depreciation	
Depreciation Operating	Percentage
874,481,475	87.65%
110,026,556	12.35%
984,508,031	100.00%



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Schedule of Right of Use Asset
As at 30 June 2025

Annexure-A
Amount in Taka

SL. No	Particulars	Cost			Rate %	Depreciation			Written Down Value as at 30-06-2025
		Opening Balance 01-07-2024	Addition during the Year	Adjustment during the Year		Closing Balance 30-06-2025	Depreciation during the Year	Adjustment during the Year	
1	Non-current assets	1	2	3	4(1+2+3)	5	7	8	10(4-9)
	Right of Use Assets	4,650,982	-	-	4,650,982	-	1,550,327	-	2,196,297
	Total Balance as at 30 June 2025	4,650,982	-	-	4,650,982	-	1,550,327	-	2,196,297
	Total Balance as at 30 June 2024	-	4,650,982	-	4,650,982	-	-	-	3,746,624

Total Depreciation

Depreciation from Fixed Assets	1,035,262,099
Depreciation from Lease	1,550,327
Total	1,036,812,427



Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Fixed Assets Purchase and Depreciation
As at 30 June 2025

Opening Depreciation

Annexure-A-01
Amount in taka

Particulars	Opening Amount (BDT)	Rate	Depreciation (tk)
Land	70,696,741	0%	-
Building	1,002,209,776	2.5%	25,055,244
Computer and Equipment	179,088,551	20%	35,817,710
Furniture	165,630,478	10%	16,563,048
Vehicle	473,783,082	10%	47,378,308
Distribution Line and Electric Equipment	15,524,082,856	3%	465,722,486
Smart Prepayment Meter (Own)	362,379,211	10%	36,237,921
Smart Prepayment Meter (Project)	3,952,303,843	10%	395,230,384
Total	21,730,174,541		1,022,005,102

Purchase during the Year and Depreciation

Particulars	Amount (BDT)	Rate	Depreciation (tk)
Land		0%	
Building	41,862,215	2.5%	226,240
Computer and Equipment	2,714,663	20%	62,807
Furniture	11,245,892	10%	207,079
Vehicle	55,980,000	10%	2,538,000
Distribution Line and Electric Equipment	163,783,755	3%	1,876,642
Smart Prepayment Meter (Own)	428,935,200	10%	8,346,230
Smart Prepayment Meter (Project)		10%	
Total	704,521,725		13,256,998

2024-25 FY Depreciation

Particulars	Opening Amount (BDT)	Rate	Depreciation (tk)
Land	70,696,741	0%	-
Building	1,044,071,991	2.5%	25,281,485
Computer and Equipment	181,803,214	20%	35,880,517
Furniture	176,876,370	10%	16,770,127
Vehicle	529,763,082	10%	49,916,308
Distribution Line and Electric Equipment	15,687,866,611	3%	467,599,128
Smart Prepayment Meter (Own)	791,314,411	10%	44,584,151
Smart Prepayment Meter (Project)	3,952,303,843	10%	395,230,384
Total	22,434,696,265		1,035,262,100



Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Fixed Assets Purchase and Depreciation
As at 30 June 2025

Annexure-A-02
Amount in taka

Sub Code	Head OF Accounts	Amount (BDT)	Accounts Date	RAO	Date of Purchase	Days	Rate	Depreciation
71	Structures and Improvement	15,207,455	6/30/2025	Rangpur	6/25/2025	6	2.5%	6,250
71	Structures and Improvement	297,504	6/30/2025	Rangpur	6/25/2025	6	2.5%	122
71	Structures and Improvement	252,786	6/30/2025	Rangpur	6/25/2025	6	2.5%	104
71	Structures and Improvement	1,789,949	6/30/2025	Rangpur	6/25/2025	6	2.5%	736
71	Structures and Improvement	485,312	6/30/2025	Dinajpur	6/4/2025	27	2.5%	897
71	Structures and Improvement	491,905	6/30/2025	Dinajpur	6/24/2025	7	2.5%	236
71	Structures and Improvement	192,765	6/30/2025	Dinajpur	5/29/2025	33	2.5%	436
71	Structures and Improvement	899,738	6/30/2025	Rajshahi	6/30/2025	1	2.5%	62
71	Structures and Improvement	1,315,884	6/30/2025	Rajshahi	10/28/2024	246	2.5%	22,172
71	Structures and Improvement	4,214,396	6/30/2025	Rajshahi	10/2/2024	272	2.5%	78,515
71	Structures and Improvement	2,473,973	6/30/2025	Rajshahi	12/4/2024	209	2.5%	35,415
71	Structures and Improvement	3,453,351	6/30/2025	Rajshahi	1/30/2025	152	2.5%	35,953
71	Structures and Improvement	5,643,988	6/30/2025	Rajshahi	3/16/2025	107	2.5%	41,363
71	Structures and Improvement	1,299,876	6/30/2025	Rajshahi	5/25/2025	37	2.5%	3,294
71	Structures and Improvement	3,341,119	6/30/2025	Rajshahi	6/29/2025	2	2.5%	458
71	Structures and Improvement	493,656	6/30/2025	Rajshahi	6/30/2025	1	2.5%	34
71	Structures and Improvement	8,558	6/30/2025	Boqura	8/3/2024	332	2.5%	195
	Total of Building	41,862,215						226,240
91A	Office Equipment (Computer, Monitor & Others	70,700	6/30/2025	Pabna	6/23/2025	8	20%	310
91A	Office Equipment (Computer, Monitor & Others	10,000	6/30/2025	Pabna	11/18/2024	225	20%	1,233
91A	Office Equipment (Computer, Monitor & Others	148,220	6/30/2025	Rangpur	6/25/2025	6	20%	487
91A	Office Equipment (Computer, Monitor & Others	150,300	6/30/2025	Rangpur	6/25/2025	6	20%	494
91A	Office Equipment (Computer, Monitor & Others	142,876	6/30/2025	Rangpur	6/25/2025	6	20%	470
91A	Office Equipment (Computer, Monitor & Others	69,600	6/30/2025	Rangpur	6/25/2025	6	20%	229
91A	Office Equipment (Computer, Monitor & Others	39,730	6/30/2025	Rangpur	5/24/2025	38	20%	827
91A	Office Equipment (Computer, Monitor & Others	98,125	6/30/2025	Rangpur	6/25/2025	6	20%	323
91A	Office Equipment (Computer, Monitor & Others	93,900	6/30/2025	Rangpur	6/25/2025	6	20%	309
91A	Office Equipment (Computer, Monitor & Others	624,750	6/30/2025	Rangpur	6/25/2025	6	20%	2,054
91A	Office Equipment (Computer, Monitor & Others	230,700	6/30/2025	Rangpur	6/25/2025	6	20%	758
91A	Office Equipment (Computer, Monitor & Others	98,225	6/30/2025	Rangpur	6/25/2025	6	20%	323
91A	Office Equipment (Computer, Monitor & Others	9,800	6/30/2025	Rangpur	3/20/2025	103	20%	553
91A	Office Equipment (Computer, Monitor & Others	2,000	6/30/2025	Rangpur	1/15/2025	167	20%	183
91A	Office Equipment (Computer, Monitor & Others	7,200	6/30/2025	Rangpur	4/8/2025	84	20%	331
91A	Office Equipment (Computer, Monitor & Others	190,977	6/30/2025	Rangpur	6/25/2025	6	20%	628
91A	Office Equipment (Computer, Monitor & Others	5,000	6/30/2025	Rangpur	5/18/2025	44	20%	121
91A	Office Equipment (Computer, Monitor & Others	103,950	6/30/2025	Rangpur	6/25/2025	6	20%	342
91A	Office Equipment (Computer, Monitor & Others	137,400	6/30/2025	Rangpur	6/25/2025	6	20%	452
91A	Office Equipment (Computer, Monitor & Others	14,800	6/30/2025	Rajshahi	7/16/2024	350	20%	2,838
91A	Office Equipment (Computer, Monitor & Others	15,000	6/30/2025	Rajshahi	12/4/2024	209	20%	1,718
91A	Office Equipment (Computer, Monitor & Others	14,880	6/30/2025	Rajshahi	1/6/2025	176	20%	1,435
91A	Office Equipment (Computer, Monitor & Others	11,980	6/30/2025	Rajshahi	2/5/2025	146	20%	958
91A	Office Equipment (Computer, Monitor & Others	16,300	6/30/2025	Rajshahi	7/14/2024	352	20%	3,144
91A	Office Equipment (Computer, Monitor & Others	6,500	6/30/2025	Rajshahi	9/24/2024	280	20%	997
91A	Office Equipment (Computer, Monitor & Others	3,700	6/30/2025	Rajshahi	1/14/2024	534	20%	1,083
91A	Office Equipment (Computer, Monitor & Others	2,800	6/30/2025	Rajshahi	7/14/2024	352	20%	540
91A	Office Equipment (Computer, Monitor & Others	2,950	6/30/2025	Rajshahi	7/29/2024	337	20%	545
91A	Office Equipment (Computer, Monitor & Others	14,300	6/30/2025	Rajshahi	7/31/2024	335	20%	2,625
91A	Office Equipment (Computer, Monitor & Others	14,280	6/30/2025	Rajshahi	8/14/2024	321	20%	2,512
91A	Office Equipment (Computer, Monitor & Others	7,900	6/30/2025	Rajshahi	8/27/2024	308	20%	1,333
91A	Office Equipment (Computer, Monitor & Others	14,250	6/30/2025	Rajshahi	7/29/2024	337	20%	2,631
91A	Office Equipment (Computer, Monitor & Others	14,250	6/30/2025	Rajshahi	7/29/2024	337	20%	2,631
91A	Office Equipment (Computer, Monitor & Others	3,100	6/30/2025	Rajshahi	9/22/2024	282	20%	479
91A	Office Equipment (Computer, Monitor & Others	14,250	6/30/2025	Rajshahi	9/30/2024	274	20%	2,139
91A	Office Equipment (Computer, Monitor & Others	14,000	6/30/2025	Rajshahi	9/30/2024	274	20%	2,102
91A	Office Equipment (Computer, Monitor & Others	4,350	6/30/2025	Rajshahi	10/14/2024	260	20%	620
91A	Office Equipment (Computer, Monitor & Others	1,900	6/30/2025	Rajshahi	10/21/2024	253	20%	263
91A	Office Equipment (Computer, Monitor & Others	14,050	6/30/2025	Rajshahi	11/28/2024	216	20%	1,655
91A	Office Equipment (Computer, Monitor & Others	4,800	6/30/2025	Rajshahi	12/30/2024	183	20%	481
91A	Office Equipment (Computer, Monitor & Others	14,850	6/30/2025	Rajshahi	4/10/2025	82	20%	667
91A	Office Equipment (Computer, Monitor & Others	14,620	6/30/2025	Rajshahi	6/26/2025	5	20%	40
91A	Office Equipment (Computer, Monitor & Others	7,425	6/30/2025	Rajshahi	6/30/2025	1	20%	4
91A	Office Equipment (Computer, Monitor & Others	14,800	6/30/2025	Rajshahi	6/30/2025	1	20%	8
91A	Office Equipment (Computer, Monitor & Others	25,000	6/30/2025	Rajshahi	8/28/2024	307	20%	4,205
91A	Office Equipment (Computer, Monitor & Others	2,030	6/30/2025	Rajshahi	3/11/2025	112	20%	125
91A	Office Equipment (Computer, Monitor & Others	15,300	6/30/2025	Rajshahi	3/17/2025	106	20%	889
91A	Office Equipment (Computer, Monitor & Others	5,630	6/30/2025	Rajshahi	8/12/2024	323	20%	996
91A	Office Equipment (Computer, Monitor & Others	3,650	6/30/2025	Rajshahi	9/25/2024	279	20%	558
91A	Office Equipment (Computer, Monitor & Others	1,500	6/30/2025	Rajshahi	11/25/2024	218	20%	179
91A	Office Equipment (Computer, Monitor & Others	2,100	6/30/2025	Rajshahi	7/11/2024	355	20%	408
91A	Office Equipment (Computer, Monitor & Others	1,100	6/30/2025	Rajshahi	1/19/2025	163	20%	98
91A	Office Equipment (Computer, Monitor & Others	9,675	6/30/2025	Rajshahi	8/20/2024	315	20%	1,670
91A	Office Equipment (Computer, Monitor & Others	130,000	6/30/2025	Rajshahi	3/1/2025	122	20%	8,690
91A	Office Equipment (Computer, Monitor & Others	11,990	6/30/2025	Rajshahi	6/30/2025	1	20%	7
91A	Office Equipment (Computer, Monitor & Others	11,200	6/30/2025	Rajshahi	1/2/2025	180	20%	1,105
	Total of Computer and Equipment	2,714,663						62,807
91	Office Furniture and Equipments	126,625	6/30/2025	Pabna	6/22/2025	9	10%	312
91	Office Furniture and Equipments	198,660	6/30/2025	Pabna	5/7/2025	55	10%	2,994
91	Office Furniture and Equipments	190,800	6/30/2025	Pabna	9/17/2024	287	10%	15,003
91	Office Furniture and Equipments	221,000	6/30/2025	Pabna	9/2/2024	302	10%	18,285
91	Office Furniture and Equipments	195,150	6/30/2025	Pabna	3/12/2025	111	10%	5,935



91	Office Furniture and Equipments	10,000	6/30/2025	Pabna	3/17/2025	106	10%	290
91	Office Furniture and Equipments	295,000	6/30/2025	Pabna	6/22/2025	9	10%	727
91	Office Furniture and Equipments	192,845	6/30/2025	Rangpur	4/30/2025	62	10%	3,276
91	Office Furniture and Equipments	180,120	6/30/2025	Rangpur	6/25/2025	6	10%	296
91	Office Furniture and Equipments	85,060	6/30/2025	Rangpur	6/25/2025	6	10%	140
91	Office Furniture and Equipments	9,800	6/30/2025	Rangpur	4/30/2025	62	10%	166
91	Office Furniture and Equipments	197,200	6/30/2025	Rangpur	6/25/2025	6	10%	324
91	Office Furniture and Equipments	145,100	6/30/2025	Rangpur	4/30/2025	62	10%	2,465
91	Office Furniture and Equipments	97,400	6/30/2025	Rangpur	6/25/2025	6	10%	160
91	Office Furniture and Equipments	1,500	6/30/2025	Rangpur	4/15/2025	77	10%	32
91	Office Furniture and Equipments	108,400	6/30/2025	Rangpur	6/25/2025	6	10%	178
91	Office Furniture and Equipments	147,680	6/30/2025	Rangpur	6/25/2025	6	10%	243
91	Office Furniture and Equipments	196,950	6/30/2025	Rangpur	6/25/2025	6	10%	324
91	Office Furniture and Equipments	198,315	6/30/2025	Rangpur	6/25/2025	6	10%	326
91	Office Furniture and Equipments	197,617	6/30/2025	Rangpur	6/25/2025	6	10%	325
91	Office Furniture and Equipments	314,640	6/30/2025	Rangpur	6/25/2025	6	10%	517
91	Office Furniture and Equipments	150,000	6/30/2025	Rangpur	6/25/2025	6	10%	247
91	Office Furniture and Equipments	133,400	6/30/2025	Rangpur	6/25/2025	6	10%	219
91	Office Furniture and Equipments	16,830	6/30/2025	Rangpur	4/15/2025	77	10%	355
91	Office Furniture and Equipments	189,900	6/30/2025	Rangpur	6/25/2025	6	10%	312
91	Office Furniture and Equipments	14,938	6/30/2025	Rangpur	4/15/2025	77	10%	315
91	Office Furniture and Equipments	33,750	6/30/2025	Rangpur	6/25/2025	6	10%	55
91	Office Furniture and Equipments	8,000	6/30/2025	Rangpur	4/15/2025	77	10%	169
91	Office Furniture and Equipments	14,950	6/30/2025	Dinajpur	1/14/2025	168	10%	688
91	Office Furniture and Equipments	133,805	6/30/2025	Dinajpur	6/30/2025	1	10%	37
91	Office Furniture and Equipments	294,800	6/30/2025	Dinajpur	6/30/2025	1	10%	81
91	Office Furniture and Equipments	195,910	6/30/2025	Dinajpur	6/30/2025	1	10%	54
91	Office Furniture and Equipments	148,200	6/30/2025	Dinajpur	6/30/2025	1	10%	41
91	Office Furniture and Equipments	196,700	6/30/2025	Dinajpur	6/30/2025	1	10%	54
91	Office Furniture and Equipments	148,000	6/30/2025	Dinajpur	6/29/2025	2	10%	81
91	Office Furniture and Equipments	92,900	6/30/2025	Dinajpur	6/30/2025	1	10%	25
91	Office Furniture and Equipments	194,485	6/30/2025	Dinajpur	6/30/2025	1	10%	53
91	Office Furniture and Equipments	294,200	6/30/2025	Rajshahi	6/30/2025	1	10%	81
91	Office Furniture and Equipments	6,845	6/30/2025	Rajshahi	7/31/2024	335	10%	628
91	Office Furniture and Equipments	18,740	6/30/2025	Rajshahi	10/31/2024	243	10%	1,248
91	Office Furniture and Equipments	12,000	6/30/2025	Rajshahi	4/20/2025	72	10%	237
91	Office Furniture and Equipments	91,800	6/30/2025	Rajshahi	6/30/2025	1	10%	25
91	Office Furniture and Equipments	3,000	6/30/2025	Rajshahi	7/30/2024	336	10%	276
91	Office Furniture and Equipments	11,300	6/30/2025	Rajshahi	8/14/2024	321	10%	994
91	Office Furniture and Equipments	10,850	6/30/2025	Rajshahi	8/19/2024	316	10%	939
91	Office Furniture and Equipments	16,050	6/30/2025	Rajshahi	10/14/2024	260	10%	1,143
91	Office Furniture and Equipments	46,080	6/30/2025	Rajshahi	1/8/2025	174	10%	2,197
91	Office Furniture and Equipments	82,058	6/30/2025	Rajshahi	1/8/2025	174	10%	3,912
91	Office Furniture and Equipments	24,900	6/30/2025	Rajshahi	7/28/2024	338	10%	2,306
91	Office Furniture and Equipments	19,980	6/30/2025	Rajshahi	1/20/2025	162	10%	887
91	Office Furniture and Equipments	279,080	6/30/2025	Rajshahi	3/23/2025	100	10%	7,646
91	Office Furniture and Equipments	13,800	6/30/2025	Rajshahi	2/26/2025	125	10%	473
91	Office Furniture and Equipments	25,000	6/30/2025	Rajshahi	12/15/2024	198	10%	1,356
91	Office Furniture and Equipments	20,000	6/30/2025	Rajshahi	1/1/2025	181	10%	992
91	Office Furniture and Equipments	14,900	6/30/2025	Rajshahi	1/1/2025	181	10%	739
91	Office Furniture and Equipments	67,868	6/30/2025	Rajshahi	6/22/2025	9	10%	167
91	Office Furniture and Equipments	130,250	6/30/2025	Rajshahi	6/26/2025	5	10%	178
91	Office Furniture and Equipments	2,000	6/30/2025	Rajshahi	9/15/2024	289	10%	158
91	Office Furniture and Equipments	9,622	6/30/2025	Rajshahi	8/8/2024	327	10%	862
91	Office Furniture and Equipments	8,224	6/30/2025	Rajshahi	11/19/2024	224	10%	505
91	Office Furniture and Equipments	14,900	6/30/2025	Rajshahi	3/18/2025	105	10%	429
91	Office Furniture and Equipments	14,740	6/30/2025	Rajshahi	4/20/2025	72	10%	291
91	Office Furniture and Equipments	6,900	6/30/2025	Rajshahi	5/21/2025	41	10%	78
91	Office Furniture and Equipments	13,050	6/30/2025	Rajshahi	6/26/2025	5	10%	18
91	Office Furniture and Equipments	147,800	6/30/2025	Rajshahi	6/29/2025	2	10%	81
91	Office Furniture and Equipments	13,850	6/30/2025	Rajshahi	6/29/2025	2	10%	8
91	Office Furniture and Equipments	9,800	6/30/2025	Rajshahi	6/30/2025	1	10%	3
91	Office Furniture and Equipments	15,400	6/30/2025	Rajshahi	1/1/2025	181	10%	764
91	Office Furniture and Equipments	12,000	6/30/2025	Rajshahi	9/15/2024	289	10%	950
91	Office Furniture and Equipments	11,500	6/30/2025	Rajshahi	3/20/2025	103	10%	325
91	Office Furniture and Equipments	85,450	6/30/2025	Rajshahi	6/30/2025	1	10%	23
91	Office Furniture and Equipments	143,650	6/30/2025	Rajshahi	6/30/2025	1	10%	39
91	Office Furniture and Equipments	298,800	6/30/2025	Rajshahi	6/30/2025	1	10%	82
91	Office Furniture and Equipments	11,990	6/30/2025	Rajshahi	2/18/2025	133	10%	437
91	Office Furniture and Equipments	151,520	6/30/2025	Rajshahi	6/30/2025	1	10%	42
91	Office Furniture and Equipments	79,890	6/30/2025	Rajshahi	6/30/2025	1	10%	22
91	Office Furniture and Equipments	87,900	6/30/2025	Rajshahi	3/18/2025	105	10%	2,529
91	Office Furniture and Equipments	12,000	6/30/2025	Rajshahi	4/17/2025	75	10%	247
91	Office Furniture and Equipments	146,000	6/30/2025	Rajshahi	11/10/2024	233	10%	9,320
91	Office Furniture and Equipments	188,600	6/30/2025	Rajshahi	6/28/2025	3	10%	155
91	Office Furniture and Equipments	3,165	6/30/2025	Rajshahi	3/1/2025	122	10%	106
91	Office Furniture and Equipments	37,549	6/30/2025	Rajshahi	5/19/2025	43	10%	442
91	Office Furniture and Equipments	192,700	6/30/2025	Rajshahi	6/30/2025	1	10%	53
91	Office Furniture and Equipments	99,450	6/30/2025	Rajshahi	1/29/2025	153	10%	4,169
91	Office Furniture and Equipments	10,000	6/30/2025	Rajshahi	9/26/2024	278	10%	762
91	Office Furniture and Equipments	9,875	6/30/2025	Rajshahi	10/24/2024	250	10%	676
91	Office Furniture and Equipments	195,000	6/30/2025	Rajshahi	6/26/2025	5	10%	267
91	Office Furniture and Equipments	296,850	6/30/2025	Rajshahi	6/28/2025	3	10%	244
91	Office Furniture and Equipments	133,560	6/30/2025	Rajshahi	6/30/2025	1	10%	37
91	Office Furniture and Equipments	170,125	6/30/2025	Rajshahi	6/27/2025	4	10%	186
91	Office Furniture and Equipments	149,000	6/30/2025	Rajshahi	12/4/2024	209	10%	8,532
91	Office Furniture and Equipments	133,600	6/30/2025	Rajshahi	6/28/2025	3	10%	110
91	Office Furniture and Equipments	187,000	6/30/2025	Rajshahi	6/30/2025	1	10%	51
91	Office Furniture and Equipments	299,023	6/30/2025	Rajshahi	10/1/2024	273	10%	22,365
91	Office Furniture and Equipments	493,900	6/30/2025	Bogura	8/25/2024	310	10%	41,948
91	Office Furniture and Equipments	195,000	6/30/2025	Bogura	9/22/2024	282	10%	15,066



91	Office Furniture and Equipments	7,100	6/30/2025	Bogura	12/26/2024	187	10%	364
91	Office Furniture and Equipments	1,600	6/30/2025	Bogura	3/18/2025	107	10%	47
91	Office Furniture and Equipments	1,200	6/30/2025	Bogura	4/23/2025	69	10%	23
91	Office Furniture and Equipments	1,490	6/30/2025	Bogura	12/26/2024	187	10%	76
91	Office Furniture and Equipments	9,900	6/30/2025	Bogura	7/18/2024	350	10%	949
91	Office Furniture and Equipments	2,000	6/30/2025	Bogura	9/3/2024	301	10%	165
91	Office Furniture and Equipments	9,875	6/30/2025	Bogura	5/29/2025	33	10%	89
91	Office Furniture and Equipments	48,350	6/30/2025	Bogura	5/15/2025	47	10%	623
91	Office Furniture and Equipments	20,000	6/30/2025	Bogura	6/18/2025	13	10%	71
91	Office Furniture and Equipments	10,000	6/30/2025	Bogura	3/17/2025	106	10%	290
91	Office Furniture and Equipments	9,800	6/30/2025	Bogura	7/2/2024	364	10%	977
91	Office Furniture and Equipments	9,950	6/30/2025	Bogura	7/7/2024	359	10%	979
91	Office Furniture and Equipments	1,950	6/30/2025	Bogura	7/31/2024	335	10%	179
91	Office Furniture and Equipments	11,500	6/30/2025	Bogura	9/24/2024	280	10%	882
91	Office Furniture and Equipments	9,950	6/30/2025	Bogura	2/26/2025	125	10%	341
91	Office Furniture and Equipments	19,940	6/30/2025	Bogura	3/10/2025	113	10%	617
91	Office Furniture and Equipments	9,960	6/30/2025	Bogura	4/10/2025	82	10%	224
91	Office Furniture and Equipments	9,550	6/30/2025	Bogura	4/21/2025	71	10%	186
91	Office Furniture and Equipments	196,550	6/30/2025	Bogura	6/3/2025	28	10%	1,508
91	Office Furniture and Equipments	149,400	6/30/2025	Bogura	3/17/2025	106	10%	4,339
91	Office Furniture and Equipments	149,313	6/30/2025	Bogura	6/25/2025	6	10%	245
Total of Furniture		11,245,892						207,079
89	Transportation Equipment	28,620,000	6/30/2025	Rajshahi	9/9/2024	295	10%	2,313,123
89	Transportation Equipment	27,360,000	6/30/2025	Rajshahi	6/1/2025	30	10%	224,877
Total of Vehicle		55,980,000						2,538,000
88	Smart Prepayment Meter (Own)	50,000,000	6/30/2025	Rajshahi	12/1/2024	212	10%	2,904,110
88	Smart Prepayment Meter (Own)	100,000,000	6/30/2025	Rajshahi	12/26/2024	187	10%	5,123,288
88	Smart Prepayment Meter (Own)	8,347,200	6/30/2025	Rajshahi	3/16/2025	107	10%	244,699
88	Smart Prepayment Meter (Own)	270,588,000	6/30/2025	Rajshahi	6/30/2025	1	10%	74,134
Total of Smart Prepayment Meter (Own)		428,935,200						8,346,230
84	Overhead Conductor and Devices	458,576	6/30/2025	Rangpur	4/8/2025	84	3%	3,166
84	Overhead Conductor and Devices	485,730	6/30/2025	Rajshahi	3/15/2025	108	3%	4,312
84	Overhead Conductor and Devices	9,800	6/30/2025	Rajshahi	4/27/2025	65	3%	62
84	Overhead Conductor and Devices	1,719,497	6/30/2025	Rajshahi	6/29/2025	2	3%	283
84	Overhead Conductor and Devices	1,475,124	6/30/2025	Bogura	2/27/2025	124	3%	15,034
84	Overhead Conductor and Devices	967,740	6/30/2025	Bogura	5/26/2025	36	3%	2,863
84	Overhead Conductor and Devices	3,232,131	6/30/2025	Bogura	6/20/2025	11	3%	2,922
90	Heavy and Other Power Operated Equipments	486,000	6/30/2025	Dinajpur	6/30/2025	1	3%	40
90	Heavy and Other Power Operated Equipments	251,180	6/30/2025	Dinajpur	5/26/2025	36	3%	743
90	Heavy and Other Power Operated Equipments	234,105	6/30/2025	Dinajpur	6/30/2025	1	3%	19
90	Heavy and Other Power Operated Equipments	483,870	6/30/2025	Dinajpur	12/4/2024	209	3%	8,312
90	Heavy and Other Power Operated Equipments	98,040	6/30/2025	Dinajpur	6/30/2025	1	3%	8
90	Heavy and Other Power Operated Equipments	105,167	6/30/2025	Dinajpur	5/19/2025	43	3%	372
90	Heavy and Other Power Operated Equipments	199,600	6/30/2025	Dinajpur	5/19/2025	43	3%	705
90	Heavy and Other Power Operated Equipments	134,500	6/30/2025	Dinajpur	3/25/2025	98	3%	1,083
90	Heavy and Other Power Operated Equipments	458,684	6/30/2025	Dinajpur	6/30/2025	1	3%	38
90	Heavy and Other Power Operated Equipments	32,720	6/30/2025	Dinajpur	6/30/2025	1	3%	3
90	Heavy and Other Power Operated Equipments	97,475	6/30/2025	Dinajpur	6/30/2025	1	3%	8
93	Tools, Shop and Garage Equipment	90,600	6/30/2025	Bogura	3/16/2025	107	3%	797
93	Tools, Shop and Garage Equipment	19,470	6/30/2025	Bogura	2/2/2025	149	3%	238
93	Tools, Shop and Garage Equipment	14,600	6/30/2025	Bogura	2/25/2025	126	3%	151
93	Tools, Shop and Garage Equipment	74,157	6/30/2025	Rangpur	5/25/2025	37	3%	226
93	Tools, Shop and Garage Equipment	484,500	6/30/2025	Rajshahi	2/13/2025	138	3%	5,495
93	Tools, Shop and Garage Equipment	158,005	6/30/2025	Rajshahi	3/4/2025	119	3%	1,545
93	Tools, Shop and Garage Equipment	29,733,500	6/30/2025	Rajshahi	6/2/2025	29	3%	70,872
93	Tools, Shop and Garage Equipment	297,900	6/30/2025	Rajshahi	6/30/2025	1	3%	24
93	Tools, Shop and Garage Equipment	21,025,000	6/30/2025	Rajshahi	10/1/2024	273	3%	471,766
93	Tools, Shop and Garage Equipment	14,250,000	6/30/2025	Rajshahi	10/29/2024	245	3%	286,952
93	Tools, Shop and Garage Equipment	24,585,204	6/30/2025	Rajshahi	12/15/2024	198	3%	400,099
93	Tools, Shop and Garage Equipment	19,760,000	6/30/2025	Rajshahi	12/18/2024	195	3%	316,701
93	Tools, Shop and Garage Equipment	484,771	6/30/2025	Rajshahi	12/19/2024	194	3%	7,730
93	Tools, Shop and Garage Equipment	2,450,800	6/30/2025	Rajshahi	3/6/2025	117	3%	23,568
93	Tools, Shop and Garage Equipment	29,860,000	6/30/2025	Rajshahi	3/24/2025	99	3%	242,970
93	Tools, Shop and Garage Equipment	7,230,000	6/30/2025	Rajshahi	6/26/2025	5	3%	2,971
93	Tools, Shop and Garage Equipment	226,580	6/30/2025	Rajshahi	6/30/2025	1	3%	19
93	Tools, Shop and Garage Equipment	485,730	6/30/2025	Rajshahi	5/20/2025	42	3%	1,677
93	Tools, Shop and Garage Equipment	149,515	6/30/2025	Rajshahi	6/29/2025	2	3%	25
93	Tools, Shop and Garage Equipment	390,224	6/30/2025	Rajshahi	6/28/2025	5	3%	160
93	Tools, Shop and Garage Equipment	684,200	6/30/2025	Rajshahi	6/28/2025	3	3%	169
93	Tools, Shop and Garage Equipment	194,190	6/30/2025	Bogura	2/23/2025	128	3%	2,043
93	Tools, Shop and Garage Equipment	11,900	6/30/2025	Bogura	8/12/2024	323	3%	316
93	Tools, Shop and Garage Equipment	149,354	6/30/2025	Bogura	6/18/2025	13	3%	160
96	Fire Fighting Equipment	43,616	6/30/2025	Rajshahi	6/30/2025	1	3%	4
Total of Distribution Line and Electric Equipment		163,783,755						1,876,642
Total of Non-Current Assets		704,521,725						13,256,998



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Schedule of Clearing Accounts
As at 30 June 2025

Annexure-B
Amount in Taka

Code	Title	Debit	Credit
	Opening Balance		(70,467,354)
901	Remittance to Regional Collection Accounts.	-	-
901 V	Remittance to Regional Collection Accounts (VAT)	-	-
903	Principal Remittance from Local Collection Accounts.	-	-
903V	Principal Remittance from Local Collection Accounts (VAT)	-	-
905	Remittance to Central Bank Account.	-	-
905A	Remittance To Zonal Central Bank Account	-	-
905 V	Remit. To Zonal Central Bank Account (VAT)	71,020	
906A	Remittance From Zonal Regional Bank Account	-	-
906 V	Remit. From Zonal Regional Bank Account (VAT)	-	-
907A	Remittance To Regional Bank A/C from Zonal Central Bank A	1,798,104,396	-
907B	Remittance To Regional Bank A/C from Zonal Central Bank A	2,148,306,720	-
908	Remittance from Central Bank Account.	-	-
908A	Remittance From Zonal Central Bank Account	143,299,354	1,941,403,750
908B	Remittance From Zonal Central Bank Account	-	2,148,306,718
911	Remittance to Zonal Fund.	57,040,602	57,040,602
913	Remittance Benevolent Fund Account.	1,222,528	1,222,528
914	Remittance Group Insurance Account.	3,493,800	2,167,080
916	Clearing Account - Local Office.	2,103,648,170	2,103,648,170
918	Clearing Account - Central Office (To be used by RAO).	43,545,308,191	43,645,037,677
918 V	Clearing Account - Central Office (VAT).	2,140,780,175	2,088,367,804
919	Remittance Miscellaneous Account.	1,470,000	1,470,000
920	Remittance to Regional Consumers S/D Account.	-	-
921	Remittance to Central Bank Miscellaneous Collection Account	7,884,833	7,884,833
922	Remittance to Central Bank Consumers S/D Account.	-	-
925	Remittance - Deduction of Land Purchase, House building, House repairing, Motor cycle advance.	-	-
		51,950,629,790	
	Adjustment during the Year		51,926,081,808
	Closing Balance		(24,547,982)



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash Summary
As at 30 June 2025

Annexure-C
Amount in Taka

SL	Type of Account	Total	Rajshahi	Bogura	Pabna	Rangpur	Dinajpur	Project	DGM Accounts
1	Petty Cash	1,399,000	892,500	128,500	52,500	215,500	72,500	37,500	-
2	Unit Collection	-	-	-	-	-	-	-	-
3	Unit Vending Collection	453,731	-	-	-	-	453,731	-	-
4	Unit Miscellaneous Collection	1,736,920	1,279	1,317,809	-	417,824	9	-	-
5	Unit Consumer Security Deposit	-	-	-	-	-	-	-	-
6	Establishment	814,225,534	43,233,042	520,693	2,193,468	18,403,171	4,762,497	745,112,663	-
7	Regional Collection	-	-	-	-	-	-	-	-
8	Regional Miscellaneous Collection	300,975	197,908	50,733	52,334	-	-	-	-
9	Regional Consumer Security Deposit	1,553	1,553	-	-	-	-	-	-
10	Deposit Account	19,952,692	6,839,997	3,135,541	6,007,077	2,687,303	1,262,435	20,339	-
11	Central Revenue Collection(SPC)	3,370,637,141	-	-	-	-	-	-	3,370,637,141
12	Central Consumer Security Deposit	411,162,703	-	-	-	-	-	-	411,162,703
13	Central Revenue Miscellaneous Collection	233,860,583	-	-	-	-	-	-	233,860,583
14	Central Deposits Works	1,872,277	-	-	-	-	-	-	1,872,277
15	Central Meter Account.	5,208,035	-	-	-	-	-	-	5,208,035
	Total	4,860,811,142	51,166,278	5,153,276	8,305,379	21,723,798	6,551,172	745,170,502	4,022,740,738

Cash Summary (VAT)

SL	Type of Account	Total	Rajshahi	Bogura	Pabna	Rangpur	Dinajpur	Project	DGM Accounts
1	Unit VAT Collection	28,500	-	-	-	-	28,500	-	-
2	Regional VAT Collection	453,093	-	453,093	-	-	-	-	-
3	Central VAT Collection(SPC)	222,770,553	-	-	-	-	-	-	222,770,553
	Total (VAT)	223,252,145	-	453,093	-	-	28,500	-	222,770,553
	Total	5,084,063,287	51,166,278	5,606,368	8,305,379	21,723,798	6,579,672	745,170,502	4,245,511,291



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2025

Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	AB Bank PLC	Rajshahi	420-2797021430	DGM (Accounts)	13,094,582.79	13,140,776.79
2	Agrani Bank PLC	Malopara ,Rajshahi	02-00018145948	DGM (Accounts)	183,536,737.27	188,241,660.27
3	Agrani Bank PLC	Malopara ,Rajshahi	02-00013388438	DGM (Accounts)	2,779,927.28	1,866,833.28
4	Al-Arafah Islami Bank PLC	Rajshahi	007-1220000823	DGM (Accounts)	2,778.20	2,778.20
5	Al-Arafah Islami Bank PLC	Rajshahi	007-1220000663	DGM (Accounts)	39,236,634.20	39,193,798.00
6	Bangladesh Development Bank PLC	Rajshahi	0560240000013	DGM (Accounts)	1,569,494.96	1,573,316.96
7	Bangladesh Development Bank PLC	Rajshahi	0560240000014	DGM (Accounts)	565,922.66	565,922.66
8	Bangladesh Commerce Bank PLC	Rajshahi	05232000013	DGM (Accounts)	134,345.75	134,345.75
9	Bank Asia PLC	Rajshahi	024-36000059	DGM (Accounts)	14,718,718.56	14,756,078.56
10	BASIC Bank PLC	Rajshahi	0316-010000570	DGM (Accounts)	5,152,973.78	5,523,245.08
11	BASIC Bank PLC	Rajshahi	0316-010000585	DGM (Accounts)	210,697,411.51	210,697,411.51
12	BASIC Bank PLC	Rajshahi	0316-010000494	DGM (Accounts)	5,980.97	5,980.97
13	BASIC Bank PLC	Rajshahi	0316-01-0000608	DGM (Accounts)	4,264,134.72	5,730,015.72
14	BASIC Bank PLC	Rajshahi	0316-01-0000613	DGM (Accounts)	692,565.07	761,747.94
15	BRAC Bank PLC	Rajshahi	550-1103809901001	DGM (Accounts)	14,210,095.89	14,273,641.89
16	BRAC Bank PLC	Rajshahi	550-1203809901001	DGM (Accounts)	643,530,843.40	683,437,948.40
17	BRAC Bank PLC	Rajshahi	550-1203809901002	DGM (Accounts)	2,884,855.13	2,884,855.13
18	The City Bank PLC	Rajshahi	310-2877606001	DGM (Accounts)	81,867.17	81,867.17
19	Dhaka Bank PLC	Rajshahi	42-11500001361	DGM (Accounts)	34,273,252.66	34,273,252.66
20	Dhaka Bank PLC	Rajshahi	42-11500001508	DGM (Accounts)	2,408,077.44	2,408,077.44
21	Dutch Bangla Bank PLC	Rajshahi	135-1200006703	DGM (Accounts)	241,622,650.67	255,242,006.11
22	Dutch Bangla Bank PLC	Rajshahi	135-1200005636	DGM (Accounts)	297,418,246.16	325,494,136.16
23	Eastern Bank PLC	Rajshahi	3011030000026	DGM (Accounts)	1,905,128.98	1,905,128.98
24	Eastern Bank PLC	Rajshahi	3011030000015	DGM (Accounts)	64,953.79	64,953.79
25	EXIM Bank PLC	Rajshahi	038-13100328262	DGM (Accounts)	29,371.35	29,371.35
26	First Security Islami Bank PLC	Topkhana Road, Dhaka	0118-1310000409	DGM (Accounts)	24,154.93	24,154.93
27	First Security Islami Bank PLC	Rajshahi	013-61310000455	DGM (Accounts)	8,329.67	8,329.67
28	First Security Islami Bank PLC	Rajshahi	013-61310000471	DGM (Accounts)	15,956.76	15,956.76
29	First Security Islami Bank PLC	Rajshahi	013-61310000472	DGM (Accounts)	78.24	78.24
30	Global Islami Bank PLC	Rajshahi	113-0000000686	DGM (Accounts)	5,692.99	5,692.99
31	IFIC Bank PLC	Rajshahi	0190271479041	DGM (Accounts)	41,403,907.86	43,476,643.86
32	IFIC Bank PLC	Rajshahi	0190271567041	DGM (Accounts)	598,185.05	598,185.05



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2025

Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

33	Islami Bank Bangladesh PLC	Rajshahi	20501130900009110	DGM (Accounts)	237,305,225.56	237,305,225.56
34	Islami Bank Bangladesh PLC	Rajshahi	20501130900009211	DGM (Accounts)	13,555,613.73	13,579,485.12
35	Islami Bank Bangladesh PLC	Khilgaon, Dhaka	20502400900004914	DGM (Accounts)	2,751.78	2,751.78
36	Jamuna Bank PLC	Rajshahi	1201000101120	DGM (Accounts)	11,821,015.35	11,821,015.35
37	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00222977767	DGM (Accounts)	3,755,648.95	3,781,782.27
38	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00228776682	DGM (Accounts)	109,848,250.89	126,884,967.89
39	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00167090740	DGM (Accounts)	5,082,447.66	6,944,884.67
40	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219430030	DGM (Accounts)	76,113.84	76,113.84
41	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00266654945	DGM (Accounts)	13,107,842.00	13,107,842.00
42	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00217059539	DGM (Accounts)	36,109,131.33	47,435,687.33
43	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219639851	DGM (Accounts)	138,391,084.72	160,499,163.42
44	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219799645	DGM (Accounts)	2,088,451.77	3,892,471.46
45	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00220352549	DGM (Accounts)	75,744,451.14	96,635,714.47
46	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232336727	DGM (Accounts)	5,726,023.63	6,274,775.63
47	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232336522	DGM (Accounts)	2,158,573.00	2,266,349.16
48	Meghna Bank PLC	Rajshahi	31-0313500000021	DGM (Accounts)	3,102,759.29	3,102,759.29
49	Mercantile Bank PLC	Rajshahi	11-31000031619	DGM (Accounts)	1,225,375.75	1,225,375.75
50	Mercantile Bank PLC	Rajshahi	11-071313277624	DGM (Accounts)	54,375,053.18	54,467,135.18
51	Midland Bank PLC	Rajshahi	0029-1090000141	DGM (Accounts)	22,674,445.16	22,678,859.16
52	Midland Bank PLC	Rajshahi	0029-1090000212	DGM (Accounts)	8,619,441.15	8,619,441.15
53	Modhumoti Bank PLC	Rajshahi	11-1313500000018	DGM (Accounts)	56,024,052.39	56,024,052.39
54	Mutual Trust Bank PLC	Rajshahi	044-0320000153	DGM (Accounts)	98,552,198.71	98,552,198.71
55	National Bank PLC	Rajshahi	010050047588663	DGM (Accounts)	579,772.32	579,772.32
56	NCC Bank PLC	Bogura	00-450315000037	DGM (Accounts)	438,152.33	438,152.33
57	NCC Bank PLC	Bogura	00450315000046	DGM (Accounts)	5,465,064.75	5,465,074.75
58	NRBC Bank PLC	Rajshahi	012036000000019	DGM (Accounts)	19,407,304.41	19,407,304.41
59	NRB Bank PLC	Rajshahi	6011030071745	DGM (Accounts)	1,020,148.83	1,021,339.83
60	ONE Bank PLC	Rajshahi	040-3000000261	DGM (Accounts)	16,596,676.97	16,596,676.97
61	ONE Bank PLC	Rajshahi	040-3000000283	DGM (Accounts)	354,950.29	355,902.67
62	Padma Bank PLC	Nilphamari	0113000498907	DGM (Accounts)	2,160,453.86	2,155,453.86
63	The Premier Bank PLC	Rajshahi	012813100000051	DGM (Accounts)	15,089,620.57	15,089,620.57
64	The Premier Bank PLC	Rajshahi	012813100000052	DGM (Accounts)	1,014,667.07	1,014,667.07
65	Prime Bank Ltd	Rajshahi	2112311021661	DGM (Accounts)	1,014,667.07	1,014,667.07
66	Pubali Bank PLC	Rajshahi	041-9102000920	DGM (Accounts)	11,320,806.45	11,320,806.45



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
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Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

67	Pubali Bank PLC	Rajshahi	041-9102001028	DGM (Accounts)	183,736,535.66	183,736,535.66
68	Pubali Bank PLC	Rajshahi	0419102001010	DGM (Accounts)	5,388,174.43	5,448,174.38
69	Rajshahi Krishi Unnayan Bank	Rajshahi	17-2000000075	DGM (Accounts)	353,662.12	353,662.12
70	Rajshahi Krishi Unnayan Bank	Rajshahi	17-2000000076	DGM (Accounts)	4,117,631.60	4,117,631.60
71	Rajshahi Krishi Unnayan Bank	Rajshahi	17-2000000006	DGM (Accounts)	-	-
72	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004801	DGM (Accounts)	72,259.38	1,113,800.38
73	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004803	DGM (Accounts)	2,848,599.14	2,848,599.14
74	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005003	DGM (Accounts)	1,024,489.02	1,024,489.02
75	Rupali Bank PLC	Local Office	0018024000253	DGM (Accounts)	400,882.00	400,882.00
76	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004806	DGM (Accounts)	848,041.94	1,286,133.94
77	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005006	DGM (Accounts)	2,274,842.93	2,274,842.93
78	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005104	DGM (Accounts)	72,348,900.44	72,348,900.44
79	Shahjalal Islami Bank PLC	Rajshahi	180213100000218	DGM (Accounts)	13,607,895.27	13,607,895.27
80	Shahjalal Islami Bank PLC	Rajshahi	180213100000220	DGM (Accounts)	1,964,203.97	1,964,203.97
81	Social Islami Bank PLC	Rajshahi	0071360000569	DGM (Accounts)	140,173.70	140,173.70
82	Sonali Bank PLC	Rajshahi Corporate Branch	46-17703000044	DGM (Accounts)	830,136.36	830,136.36
83	South Bangla Ag & Com Bank PLC	Rajshahi	00311300000240	DGM (Accounts)	24,874,950.05	24,874,950.05
84	Southeast Bank PLC	Rajshahi	0052-13100000049	DGM (Accounts)	51,457,199.50	51,457,199.50
85	Southeast Bank PLC	Rajshahi	0052-13100000040	DGM (Accounts)	2,346.02	2,346.02
86	Southeast Bank PLC	Rajshahi	0052-13100000046	DGM (Accounts)	3,341,762.09	3,822,100.02
87	Standard Bank PLC	Rajshahi	01936000148	DGM (Accounts)	47,015,972.52	47,015,972.52
88	United Commercial Bank PLC	Rajshahi	026-1301000000341	DGM (Accounts)	8,660,068.22	8,660,068.22
89	United Commercial Bank PLC	Rajshahi	026-1308000000010	DGM (Accounts)	22,387,944.34	24,505,990.34
90	United Commercial Bank PLC	Rajshahi	026-13010000000330	DGM (Accounts)	5,291,513.84	7,690,822.84
91	United Commercial Bank PLC	Rajshahi	026-13010000000352	DGM (Accounts)	2,489,734.59	2,721,148.85
92	Union Bank PLC	Rajshahi	03112100000119	DGM (Accounts)	214,006.00	214,006.00
Total					3,186,438,016.89	3,370,637,140.96



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2025

Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

Type & Code : 139B (Consumer Security Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00212764196	DGM (Accounts)	49,092.95	403,563,914.09
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00238812601	DGM (Accounts)	5,184,859.04	5,153,497.04
3	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00244237805	DGM (Accounts)	248,979.00	248,979.00
4	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00234520266	DGM (Accounts)	1,755,010.45	1,755,010.45
5	Midland Bank PLC	Rajshahi	0029-1090000187	DGM (Accounts)	8,727.75	8,727.75
6	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000079	DGM (Accounts)	115,720.13	115,720.13
7	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000081	DGM (Accounts)	316,854.30	316,854.30
	Total				7,679,243.62	411,162,702.76

Type & Code : 139C (Miscellaneous Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00212764251	DGM (Accounts)	1,006,320.12	220,215,331.12
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00240087752	DGM (Accounts)	8,804,091.92	9,034,521.20
3	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00226470586	DGM (Accounts)	2,486,258.41	2,486,259.41
4	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00242566569	DGM (Accounts)	620,740.82	620,740.82
5	Midland Bank PLC	Rajshahi	0029-1090000196	DGM (Accounts)	781,177.11	781,177.11
6	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000078	DGM (Accounts)	393,072.07	393,072.07
7	Rajshahi Krishi Unnayan Bank	Rajshahi	0017200000080	DGM (Accounts)	329,480.90	329,480.90
	Total				14,421,141.35	233,860,582.63

Type & Code : 139D (Central Deposit Works)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00212764153	DGM (Accounts)	1,872,276.66	1,872,276.66
	Total				1,872,276.66	1,872,276.66



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2025

Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

Type & Code : 139 E (Central Meter Account)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004701	DGM (Accounts)	5,208,034.87	5,208,034.87
		Total			5,208,034.87	5,208,034.87

Type & Code : 139V (Central VAT Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	AB Bank Ltd	Rajshahi	420-2797021000	DGM (Accounts)	634,257.00	634,257.00
2	Agrani Bank PLC	Malopara ,Rajshahi	02-00018146026	DGM (Accounts)	10,389,549.00	10,644,423.00
3	Al-Arafah Islami Bank PLC	Rajshahi	007-1220000672	DGM (Accounts)	1,846,890.50	1,846,890.50
4	Bangladesh Development Bank PLC	Rajshahi	0560240000710	DGM (Accounts)	78,760.00	78,951.00
5	Bangladesh Development Bank PLC	Rajshahi	0560240000711	DGM (Accounts)	372.87	372.87
6	Bangladesh Commerce Bank PLC	Rajshahi	05221000248	DGM (Accounts)	60.00	60.00
7	Bank Asia PLC	Rajshahi	024-33001885	DGM (Accounts)	730,714.00	730,714.00
8	BASIC Bank PLC	Rajshahi	0310-01-0007327	DGM (Accounts)	10,564,911.80	10,564,911.80
9	BASIC Bank PLC	Rajshahi	0310-01-0007311	DGM (Accounts)	354,566.97	370,053.66
10	BASIC Bank PLC	Rajshahi	0310-01-0007520	DGM (Accounts)	447,643.00	520,908.00
11	BASIC Bank PLC	Rajshahi	0310-01-0007535	DGM (Accounts)	47,374.91	50,834.04
12	BRAC Bank PLC	Rajshahi	550-1203809901002	DGM (Accounts)	31,071,578.00	32,946,085.00
13	BRAC Bank PLC	Rajshahi	550-1203809901003	DGM (Accounts)	691,010.00	694,044.00
14	BRAC Bank PLC	Rajshahi	550-1203809901004	DGM (Accounts)	144,802.02	144,802.02
15	The City Bank PLC	Rajshahi	1402877609001	DGM (Accounts)	0.78	0.78
16	Dhaka Bank PLC	Rajshahi	42-11000010990	DGM (Accounts)	1,831,000.00	1,831,788.62
17	Dhaka Bank PLC	Rajshahi	42-11000011111	DGM (Accounts)	14,351.68	14,351.68
18	Dutch Bangla Bank PLC	Rajshahi	135-1100030955	DGM (Accounts)	19,696,363.51	21,191,425.51
19	Dutch Bangla Bank PLC	Rajshahi	135-1100036983	DGM (Accounts)	11,435,656.30	11,916,361.40
20	Eastern Bank PLC	Rajshahi	3011070000117	DGM (Accounts)	166.00	166.00
21	Eastern Bank PLC	Rajshahi	3011070000128	DGM (Accounts)	178.81	178.81
22	EXIM Bank PLC	Rajshahi	038-11100328233	DGM (Accounts)	-	-
23	First Security Islami Bank PLC	Rajshahi	013-611100008133	DGM (Accounts)	310.55	310.55



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2025

Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

24	First Security Islami Bank PLC	Rajshahi	013-611100008098	DGM (Accounts)	-	-	-
25	First Security Islami Bank PLC	Rajshahi	013-611100008134	DGM (Accounts)	-	-	-
26	Global Islami Bank PLC	Rajshahi	111-1000015517	DGM (Accounts)	781,162.25	-	781,162.25
27	IFIC Bank PLC	Rajshahi	0190271617001	DGM (Accounts)	2,076,848.50	-	2,076,848.50
28	IFIC Bank PLC	Rajshahi	0190271643001	DGM (Accounts)	23,458.50	-	23,458.50
29	Islami Bank Bangladesh PLC	Rajshahi	20501130100474310	DGM (Accounts)	11,445,696.50	-	11,445,696.50
30	Islami Bank Bangladesh PLC	Rajshahi	20501130100474411	DGM (Accounts)	163,378.07	-	163,378.07
31	Jamuna Bank PLC	Rajshahi	1001001407215	DGM (Accounts)	559,807.00	-	559,807.00
32	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00222977937	DGM (Accounts)	187,024.67	-	188,331.35
33	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00217362254	DGM (Accounts)	8,368,055.00	-	8,892,876.00
34	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00228777115	DGM (Accounts)	16,482,821.14	-	17,483,988.96
35	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219800902	DGM (Accounts)	691,996.19	-	740,440.74
36	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00219386884	DGM (Accounts)	8,533,153.40	-	9,630,175.64
37	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00220352379	DGM (Accounts)	28,042,026.88	-	29,080,174.55
38	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232337421	DGM (Accounts)	329,735.00	-	355,547.00
39	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00232336735	DGM (Accounts)	106,873.37	-	117,059.31
40	Janata Bank PLC	Hetem Khan Br, Rajshahi	01-00240303153	DGM (Accounts)	790,561.29	-	790,561.29
41	Meghna Bank PLC	Rajshahi	31-0311100000197	DGM (Accounts)	149,541.00	-	149,541.00
42	Mercantile Bank PLC	Rajshahi	11-11000767701	DGM (Accounts)	-	-	-
43	Mercantile Bank PLC	Rajshahi	11-0711132772737	DGM (Accounts)	2,633,902.00	-	2,640,687.00
44	Midland Bank PLC	Rajshahi	0029-1090000150	DGM (Accounts)	1,117,426.00	-	1,118,502.00
45	Midland Bank PLC	Rajshahi	0029-1090000690	DGM (Accounts)	29,867.15	-	29,867.15
46	Modhumoti Bank PLC	Rajshahi	11-1311100000243	DGM (Accounts)	2,664,603.00	-	2,664,603.00
47	Mutual Trust Bank PLC	Rajshahi	044-0210008354	DGM (Accounts)	5,443,707.00	-	5,443,707.00
48	National Bank PLC	Rajshahi	01005004758878	DGM (Accounts)	-	-	-
49	NCC Bank PLC	Bogura	00450210013374	DGM (Accounts)	19,072.03	-	19,072.03
50	NCC Bank PLC	Bogura	00450210013383	DGM (Accounts)	273,197.25	-	273,197.25
51	NRBC Bank PLC	Rajshahi	01203330002047	DGM (Accounts)	882,614.00	-	882,614.00
52	NRB Bank PLC	Rajshahi	6012010071765	DGM (Accounts)	32,923.50	-	32,923.50
53	ONE Bank PLC	Rajshahi	040-1020008391	DGM (Accounts)	823,049.00	-	823,049.00
54	ONE Bank PLC	Rajshahi	040-1020008926	DGM (Accounts)	13,591.18	-	13,638.80
55	Padma Bank PLC	Nilphamari	0111100498909	DGM (Accounts)	108,413.00	-	108,413.00
56	The Premier Bank PLC	Rajshahi	012811100002624	DGM (Accounts)	705,985.00	-	705,985.00
57	The Premier Bank PLC	Rajshahi	012811100002625	DGM (Accounts)	24,410.15	-	24,410.15



Northern Electricity Supply PLC.
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Cash (DGM Office)
Cash and Cash Equivalents
As at 30 June 2025

Annexure-D
Amount in Taka

Type & Code : 139A (Central Revenue Collection)

58	Prime Bank PLC	Rajshahi	2112112021663	DGM (Accounts)	642,225.00	642,225.00
59	Pubali Bank PLC	Rajshahi	041-9901057110	DGM (Accounts)	10,130,057.00	10,130,057.00
60	Pubali Bank PLC	Rajshahi	0419901057101	DGM (Accounts)	176,426.43	177,320.65
61	Rajshahi Krishi Unnayan Bank	Rajshahi	0011100001186	DGM (Accounts)	6,508.54	6,508.54
62	Rajshahi Krishi Unnayan Bank	Rajshahi	0011100001187	DGM (Accounts)	201,470.00	201,470.00
63	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005004	DGM (Accounts)	65,460.96	65,460.96
64	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024004805	DGM (Accounts)	37,602.29	59,482.29
65	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005007	DGM (Accounts)	69,535.24	69,535.24
66	Rupali Bank PLC	Rajshahi Corporate Branch	3517-024005105	DGM (Accounts)	4,412,561.00	4,412,561.00
67	Shahjalal Islami Bank PLC	Rajshahi	180211100005882	DGM (Accounts)	369,964.50	369,964.50
68	Shahjalal Islami Bank PLC	Rajshahi	180211100005883	DGM (Accounts)	1,911.07	1,911.07
69	Social Islami Bank PLC	Rajshahi	0071330021018	DGM (Accounts)	1,426,302.00	1,426,302.00
70	Sonali Bank PLC	Rajshahi Corporate Branch	46-17702000692	DGM (Accounts)	6,694,178.02	6,694,178.02
71	South Bangla Ag & Com Bank PLC	Rajshahi	0031111007681	DGM (Accounts)	1,184,096.00	1,184,096.00
72	Southeast bank PLC	Rajshahi	0052-11100001392	DGM (Accounts)	2,525,545.00	2,525,545.00
73	Southeast bank PLC	Rajshahi	0052-11100001170	DGM (Accounts)	-	-
74	Southeast bank PLC	Rajshahi	0052-11100001213	DGM (Accounts)	73,915.41	97,932.48
75	Standard bank PLC	Rajshahi	019360006509	DGM (Accounts)	2,281,066.00	2,281,066.00
76	United Commercial Bank PLC	Rajshahi	026-1101000000280	DGM (Accounts)	441,395.00	441,395.00
77	United Commercial Bank PLC	Rajshahi	026-11010000000338	DGM (Accounts)	258,018.00	376,226.00
78	United Commercial Bank PLC	Rajshahi	026-11010000000349	DGM (Accounts)	144,067.40	151,238.14
79	Union Bank PLC	Rajshahi	03110100004011	DGM (Accounts)	14,472.00	14,472.00
	Total				214,642,193.58	222,770,552.68



Northern Electricity Supply PLC.
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Cash and Cash Equivalents (Rajshahi RAO)
As at 30 June 2025

Annexure-E
Amount in Taka

Miscellaneous Collection (Accounts Code-134)					
SL	Bank Name	Branch Name	Account Number	S&D	Closing Balance (Cash)
1	First Security Islami Bank Pl	Nawhata, Rajshahi	201213100000469	Bimanbandar	1,278.58
Total					1,278.58

Establishment Accounts (Accounts Code-135)					
SL	Bank Name	Branch Name	Account Number	S&D	Closing Balance (Cash)
1	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537956	MD Office	4,622,692.31
2	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537182	irector, Commercial,	465,177.41
3	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024536933	SE-1.O&M ,Rajshahi	870,831.23
4	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537387	Establishment	11,695,968.68
5	Janata Bank PLC	Hetem Khan, Rajshahi	0 100024537433	Contractor - Revenue	20,175,870.15
6	Janata Bank PLC	Hetem Khan, Rajshahi	1 100218629258	NESCO Secretariat	3,065,722.00
7	Janata Bank PLC	Hetem Khan, Rajshahi	0 100218629193	DGM, HRM & Admin	2,336,780.00
Total					43,233,041.78

Regional Miscellaneous (CODE -137A)					
SL	Unit Bank Name	Branch Name	Account Number	Office	Closing Balance (Cash)
1	United Commercial Bank PLC	Rajshahi Branch	0 261301000000328	RAO	197,907.82
TOTAL					197,907.82

Regional SD (CODE -137B)					
SL	Unit Bank Name	Branch Name	Account Number	Office	Closing Balance (Cash)
1	United Commercial Bank PLC	Rajshahi Branch	0 261301000000319	RAO	1,552.61
TOTAL					1,552.61

Security Deposit & Deposit Works (CODE -138)					
SL	Unit Bank Name	Branch Name	Account Number	Office	Closing Balance (Cash)
1	Rupali Bank PLC	Shaheb Bazar, Rajshahi	3517-024102005	RAO	143,510.97
2	Janata Bank PLC	Hetem Khan, Rajshahi	01-00024350198	RAO	6,696,485.94
TOTAL					7,026,996.61



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Bogura RAO)
As at 30 June 2025

Annexure-E
Amount in Taka

Type & Code : 134 (Unit Misc. Collection)					
SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Cash)
1	National Bank PLC	Shibgonj	SND-014	ESU-Shibgonj	1,317,808.72
Total					1,317,808.72

Type & Code : 135 (ESTB)					
SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Cash)
1	Agrani Bank PLC	Shibgonj	STD-3353	Shibgong electric supply, Bogura	14,453.78
2	Janata Bank PLC	Saptapadi	STD-9443	RAO, BOGURA	1,205.96
3	Pubali Bank PLC	Sathmatha	STD-277	RAO, BOGURA (STD-27)	505,033.65
Total					520,693.39

Type & Code : 137a (Regional Misc. Collection)					
SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Cash)
1	Pubali Bank PLC	Sathmatha	STD-08	RAO, Bogura	50,733.23
Total					50,733.23

Type & Code : 138 (Deposit)					
SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Cash)
1	Janata Bank PLC	Saptapadi	STD-1262	RAO, Bogura	558,397.11
2	Pubali Bank PLC	Sathmatha	STD-294	RAO, Bogura	2,577,143.48
Total					3,135,540.59

Type & Code : 137V (Regional Vat Collection)					
SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Cash)
1	Sonali Bank PLC	A.Z.College Br.	0602302000410	RAO, Bogura	453,092.50
Total					453,092.50



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Pabna RAO)
As at 30 June 2025

Annexure-E
Amount in Taka

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Pubali Bank PLC	Ishwardi Branch	0122102000201	S & D, Ishwardi	1,204,467.50	334,037.50
2	Sonali Bank PLC	Sirajgonj Branch	4215110000014	S & D-1, Sirajgonj	1,166,998.98	488,468.98
3	Janata Bank PLC	Nurpur Branch	0100236504896	RAO, Pabna	1,365,695.06	454,044.06
4	Janata Bank PLC	Nurpur Branch	0100241209991	RAO (Contractor), Pabna	3,787,071.53	916,917.53
Total					7,524,233.07	2,193,468.07

Type & Code : 137a (Regional Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Pubali Bank PLC	Ishwardi Branch	0122102000313	RAO, Pabna	52,333.51	52,333.51
Total					52,333.51	52,333.51

Type & Code : 138 (Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Nurpur Branch	0100241209479	RAO, Pabna (Contractor SD)	3,816,716.18	3,839,887.18
2	Janata Bank PLC	Nurpur Branch	0100241202161	Manager, Ishwardi (DW A/C)	2,167,189.87	2,167,189.87
Total					5,983,906.05	6,007,077.05



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Rangpur RAO)
As at 30 June 2025

Annexure-E
Amount in Taka

Statement of code no - 135 Overhead

SL	NAME OF BANK	Branch	Account No	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Lalbag	0100024478020	Regional Accounting Office Rangpur	12,395,603.26	3,238,083.26
2	Janata Bank PLC	Lalbag	0100024478119	Contractor (Rev) RAO Rangpur	10,205,154.11	7,904,621.11
3	Pubali Bank PLC	Sapla Chatt	2160102000012	Sales & Distribution Division-1, Rangpur	988,064.31	1,178,932.31
4	Pubali Bank PLC	Sapla Chatt	2160102000085	Sales & Distribution Division-2, Rangpur	961,453.85	1,036,552.85
5	Agrani Bank PLC	Saidpur	786-0200001892675	Sales & Distribution Division-Saidpur	574,603.12	751,994.12
6	Agrani Bank PLC	Lalmonirhat	STD-0200001699014	Sales & Distribution Division-Lalmonirhat	764,472.48	674,802.48
7	Pubali Bank PLC	Nilphamari	STD-0167102000182	Sales & Distribution Division- Nilphamari	734,438.37	754,824.37
8	Sonali Bank PLC	Domer	STD NO-5305836000634	Sales & Distribution Division-Domer	1,138,611.27	829,533.27
9	NCC Bank PLC	Patgram	STD NO-00370325000081	Sales & Distribution Division-Patgram	1,169,469.58	876,179.58
10	Al Arafa Islami Bank PLC	Palashbari	STD-1371220000129	Palashbari Electric Supply	634,461.87	530,431.87
11	Sonali Bank PLC	Kishorgong	STD-530743600525	Kishorgong Electric Supply	568,810.00	627,216.00
Total					30,135,142.22	18,403,171.22

Statement of code no - 138 Overhead Jamanat

SL	NAME OF BANK	Branch	Account No	NAME OF OFFICE:	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Lalbag	STD NO-100024477741	RAO, Rangpur	2,006,423.08	2,519,793.08
2	The City Bank PLC	Rangpur	3102236016001	RAO, Rangpur	167,509.51	167,509.51
Total					2,173,932.59	2,687,302.59

Statement of code no - 134

SL	NAME OF BANK	Branch	Account No	NAME OF OFFICE:	Closing Balance (Bank)	Closing Balance (Cash)
1	Janata Bank PLC	Lalbag	STD NO-0100024477783	RAO, Rangpur	417,823.81	417,823.81
Total					417,823.81	417,823.81



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Dinajpur RAO)
As at 30 June 2025

Annexure-E
Amount in Taka

Type & Code : 134 (Unit Misc. Collection)						
SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Sonali Bank PLC	Tetulia, Panchagarh	1917110000083	ESU- TETULIA	9	9
Total					9	9

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Sonali Bank PLC	Tetulia, Panchagarh	1917110000057	ESU- TETULIA	223,192	132,105
2	Agrani Bank PLC	Station Road, Dinajpur	0200004246479	RAO, Dinajpur	8,575,319	4,581,354
3	Agrani Bank PLC	Maldhapatty, Dinajpur	0200000717902	CONT (REV)	912,694	49,038
Total					9,711,205	4,762,497

Type & Code : 137a (Regional Misc. Collection)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Station Road Branch	New A/C-0200016696760	RAO, Dinajpur	-	-
Total					-	-

Type & Code : 138 (Deposit)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Station Road, Dinajpur	02400004246518	RAO, Dinajpur	1,320,688	1,238,373
2	Agrani Bank PLC	Station Road, Dinajpur	02400004246524	RAO, Dinajpur	562,991	24,062
Total					1,883,679	1,262,435



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Dinajpur RAO)
As at 30 June 2025

Annexure-E

Type & Code : 137V (Regional VAT)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Agrani Bank PLC	Maldahpatty Branch	0200016421040	RAO, Dinajpur	-	-
Total					-	-

Type & Code : Prepaid Vending Revenue Collection Balance

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Trust Bank PLC	Dinajpur Branch	0076-03200000075	RAO, Dinajpur	448,650	448,650
2	Social Islami Bank PLC	Dinajpur Branch	05313600000471	RAO, Dinajpur	1,969	1,969
3	Bangladesh Commerce Bank PLC	Dinajpur Branch	034320000034	RAO, Dinajpur	0	0
4	Standard Bank PLC	Dinajpur Branch	056360000040	RAO, Dinajpur	81	81
5	NRB Commercial Bank PLC	Pulhat	014136000000034	RAO, Dinajpur	3,031	3,031
Total					453,731	453,731

Type & Code : Prepaid Vending VAT Collection Balance

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Trust Bank PLC	Dinajpur Branch	0076-03200000084	RAO, Dinajpur	22,416	22,416
2	Social Islami Bank PLC	Dinajpur Branch	05313300007791	RAO, Dinajpur	1,655	1,655
3	Bangladesh Commerce Bank PLC	Dinajpur Branch	034210000595	RAO, Dinajpur	0	0
4	Standard Bank PLC	Dinajpur Branch	056360000041	RAO, Dinajpur	4	4
5	NRB Commercial Bank PLC	Pulhat	014136000000035	RAO, Dinajpur	4,425	4,425
Total					28,500	28,500



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Cash and Cash Equivalents (Project)
As at 30 June 2025

Annexure-E
Amount in Taka

Type & Code : 135 (ESTB)

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Rupali Bank PLC	Rajshahi Corporate, Rajshahi	3517024005009	SPM-PD	179,895,806.12	179,895,806.12
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	01002345155203	ISDS	839,889.00	565,216,856.65
3	Rupali Bank PLC	Local Office, Dhaka	'001802400025	ISDS	-	-
4	Janata Bank PLC	Hetem Khan Br, Rajshahi	0100167080868	Rajshahi Division	-	-
5	Janata Bank PLC	Hetem Khan Br, Rajshahi	0100167079541	Rangpur Division	-	-
	Total				180,735,695.12	745,112,662.77

SL	Bank Name	Branch Name	Account Number	Name of Office	Closing Balance (Bank)	Closing Balance (Cash)
1	Rupali Bank PLC	Rajshahi Corporate, Rajshahi	3517024005201	SPM-PD	20,339.00	20,339.00
2	Janata Bank PLC	Hetem Khan Br, Rajshahi	'0100167081406	Rajshahi Division	-	-
3	Janata Bank PLC	Hetem Khan Br, Rajshahi	'0100167080663	Rangpur Division	-	-
	Total				20,339.00	20,339.00



Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2025

Annexure-F
Amount In Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	AB Bank PLC	FDR -3731396-784974	DGM(Accounts)	22,562,520	24,708,522
2	AB Bank PLC	FDR -3761939-766753	DGM(Accounts)	21,090,000	-
3	AB Bank PLC	FDR -3762452-766754	DGM(Accounts)	21,170,000	22,928,280
3	AB Bank PLC	FDR -3784822-784974	DGM(Accounts)	10,622,000	11,597,722
Total				75,444,520	59,234,524

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Agrani Bank PLC	FDR 0200021646855	DGM(Accounts)	47,541,000	50,753,788
2	Agrani Bank PLC	FDR 0200021667861	DGM(Accounts)	47,541,000	50,753,788
3	Agrani Bank PLC	FDR 0200021648170	DGM(Accounts)	42,257,000	45,110,476
4	Agrani Bank PLC	FDR 0200021652562	DGM(Accounts)	47,899,384	51,136,542
5	Agrani Bank PLC	FDR 0200021654027	DGM(Accounts)	47,541,000	50,753,788
6	Agrani Bank PLC	FDR 0200021527417	DGM(Accounts)	10,000,000	10,657,000
7	Agrani Bank PLC	FDR 0200021546870	DGM(Accounts)	10,000,000	-
8	Agrani Bank PLC	FDR 0200022203178	Dinajpur	3,222,516	-
9	Agrani Bank PLC	FDR 0200022203185	DGM(Accounts)	-	10,724,419
10	Agrani Bank PLC	FDR 22942989	DGM(Accounts)	-	58,105,255
11	Agrani Bank PLC	FDR 22941955	DGM(Accounts)	-	10,718,000
12	Agrani Bank PLC	FDR 22945493	DGM(Accounts)	-	10,000,000
13	Agrani Bank PLC	FDR 0200023159898	DGM(Accounts)	-	10,000,000
14	Agrani Bank PLC	FDR 0200023158546	DGM(Accounts)	-	10,000,000
15	Agrani Bank PLC	FDR 0200023160288	DGM(Accounts)	-	30,000,000
16	Agrani Bank PLC	FDR 0200023159123	DGM(Accounts)	-	20,000,000
17	Agrani Bank PLC	FDR 0200023160711	DGM(Accounts)	-	20,000,000
18	Agrani Bank PLC	FDR 0200023160714	DGM(Accounts)	-	10,642,000
19	Agrani Bank PLC	FDR 020002312432	DGM(Accounts)	-	10,751,885
20	Agrani Bank PLC	FDR 0200023384709	DGM(Accounts)	-	13,130,725
21	Agrani Bank PLC	FDR 0200023398548	DGM(Accounts)	-	36,836,916
22	Agrani Bank PLC	FDR 0200023704845	DGM(Accounts)	-	11,601,500
23	Agrani Bank PLC	FDR 0200023748670	DGM(Accounts)	-	36,562,900
Total				256,001,900	558,238,982

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Al-Arafa Islami Islami Bank PLC	FDR 0071330036961	DGM(Accounts)	20,000,000	-
2	Al-Arafa Islami Islami Bank PLC	FDR 0071330037016	DGM(Accounts)	30,000,000	-
3	Al-Arafa Islami Islami Bank PLC	FDR 0071330037027	DGM(Accounts)	10,000,000	-
4	Al-Arafa Islami Islami Bank PLC	FDR 0071330037354	DGM(Accounts)	7,495,147	-
Total				67,495,147	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Bangladesh Commerce Bank PLC	FDR 30233000092	DGM(Accounts)	5,035,400	-
2	Bangladesh Commerce Bank PLC	FDR-05233000483	DGM(Accounts)	5,678,600	-
Total				10,714,000	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	BASIC Bank Ltd.	FDR 0318-01-0014113	DGM(Accounts)	4,340,295	4,628,962
2	BASIC Bank Ltd.	FDR 0318-01-0014293	DGM(Accounts)	6,857,146	7,373,289
3	BASIC Bank Ltd.	FDR 0318-01-0014301	DGM(Accounts)	5,487,618	5,899,677
4	BASIC Bank Ltd.	FDR 0318-01-0014454	DGM(Accounts)	6,102,752	6,478,123
5	BASIC Bank Ltd.	FDR 0318-01-0014657	DGM(Accounts)	6,080,243	6,485,835
6	BASIC Bank Ltd.	FDR 0318-01-0014862	DGM(Accounts)	1,538,816	1,639,224
7	BASIC Bank Ltd.	FDR 0318-01-0014780	DGM(Accounts)	1,462,377	1,558,818
8	BASIC Bank Ltd.	FDR 0318-01-0014844	DGM(Accounts)	84,411,466	90,101,445
9	BASIC Bank Ltd.	FDR 0318-01-0014839	DGM(Accounts)	19,390,885	20,699,465
10	BASIC Bank Ltd.	FDR 0318-01-0014871	DGM(Accounts)	5,554,509	5,927,216
11	BASIC Bank Ltd.	FDR 0318-01-0015056	DGM(Accounts)	43,731,970	47,035,600
12	BASIC Bank Ltd.	FDR 0318-01-0015259	DGM(Accounts)	2,769,862	2,941,917
13	BASIC Bank Ltd.	FDR 0318-01-0015264	DGM(Accounts)	44,711,173	47,521,919
14	BASIC Bank Ltd.	FDR 0318-01-0015270	DGM(Accounts)	26,655,581	28,325,214



Northern Electricity Supply PLC
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Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2025

Annexure-F
Amount in Taka

15	BASIC Bank Ltd.	FDR 5518-01-0016171	DGM(Accounts)	12,059,227	12,869,255
16	BASIC Bank Ltd.	FDR 1218-01-0016119	DGM(Accounts)	-	11,660,000
17	BASIC Bank Ltd.	FDR 0318-01-0018357	DGM(Accounts)	-	6,330,000
18	BASIC Bank Ltd.	FDR 2018-01-0010705	DGM(Accounts)	-	6,073,712
19	BASIC Bank Ltd.	FDR 5418-01-0010020	DGM(Accounts)	-	2,333,459
20	BASIC Bank Ltd.	FDR 5418-01-0018620	DGM(Accounts)	-	21,300,000
21	BASIC Bank Ltd.	FDR 5518-01-0008871	DGM(Accounts)	-	23,198,000
22	BASIC Bank Ltd.	FDR 0318-01-0020001	DGM(Accounts)	-	39,856,400
		Total		271,153,920	400,237,530

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	The City Bank PLC	FDR 4434043297001	DGM(Accounts)	10,000,000	-
2	The City Bank PLC	FDR 4434043297002	DGM(Accounts)	10,000,000	-
		Total		20,000,000	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Dhaka Bank PLC	FDR 4261430000010	DGM(Accounts)	9,767,400	-
2	Dhaka Bank PLC	FDR 4261430000021	DGM(Accounts)	9,661,200	-
3	Dhaka Bank PLC	FDR 4261430000076	DGM(Accounts)	21,265,000	-
		Total		40,693,600	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	First Security Islami Bank PLC	FDR 013624600002372	DGM(Accounts)	8,214,555	6,399,450
2	First Security Islami Bank PLC	FDR 013624600002448	DGM(Accounts)	14,195,000	15,404,910
3	First Security Islami Bank PLC	FDR 013624600002520	DGM(Accounts)	18,785,880	20,390,606
4	First Security Islami Bank PLC	FDR 013624600002525	DGM(Accounts)	15,625,800	16,989,990
5	First Security Islami Bank PLC	FDR 011824600010732	DGM(Accounts)	290,000,000	314,890,000
6	First Security Islami Bank PLC	FDR 01362460000262	DGM(Accounts)	7,349,982	7,991,780
		Total		354,171,217	382,066,736

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Global Islami Bank PLC	FDR 124-0000059334	DGM(Accounts)	5,337,000	5,000,000
2	Global Islami Bank PLC	FDR 1240000153836	DGM(Accounts)	-	5,000,000
3	Global Islami Bank PLC	FDR 124-0000068513	DGM(Accounts)	10,677,000	5,000,000
		Total		16,014,000	15,000,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	IDLC Finance PLC	FDR 13052247665101	DGM(Accounts)	25,187,886	-
2	IDLC Finance PLC	FDR 13052247665102	DGM(Accounts)	11,204,880	-
		Total		36,392,766	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	IFIC Bank PLC	FDR 0190090150200	DGM(Accounts)	22,386,560	22,386,560
2	IFIC Bank PLC	FDR IFIC 1413975	DGM(Accounts)	21,040,000	-
3	IFIC Bank PLC	FDR IFIC 0190090150	DGM(Accounts)	10,000,000	-
4	IFIC Bank PLC	FDR 0190090150202	DGM(Accounts)	2,123,000	-
5	IFIC Bank PLC	FDR 0190090150203	DGM(Accounts)	5,353,947	-
6	IFIC Bank PLC	FDR 0190090150204	DGM(Accounts)	10,662,000	-
7	IFIC Bank PLC	FDR 01414032	DGM(Accounts)	-	10,710,000
8	IFIC Bank PLC	FDR 1414034	DGM(Accounts)	-	10,671,696
		Total		71,565,507	43,768,256

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Investment corporation of Bangladesh	FDR 0005753	DGM(Accounts)	50,000,000	50,000,000
2	Investment corporation of Bangladesh	FDR 0005754	DGM(Accounts)	50,000,000	50,000,000
3	Investment corporation of Bangladesh	FDR 0005755	DGM(Accounts)	50,000,000	50,000,000
4	Investment corporation of Bangladesh	FDR 0005756	DGM(Accounts)	50,000,000	50,000,000
5	Investment corporation of Bangladesh	FDR 0005757	DGM(Accounts)	50,000,000	-



Northern Electricity Supply PLC
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Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2025

Annexure-F
Amount in Taka

6	Investment corporation of Bangladesh	FDR 0005758	DGM(Accounts)	38,838,975	-
		Total		288,838,975	200,000,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	IPDC Finance PLC	FDR 1004251503978	DGM(Accounts)	23,555,688	-
		Total		23,555,688	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Islami Bank Bangladesh PLC	FDR 2050240050192780	DGM(Accounts)	53,102,030	53,724,000
2	Islami Bank Bangladesh PLC	FDR 2050240050192790	DGM(Accounts)	52,920,000	58,107,019
3	Islami Bank Bangladesh PLC	FDR 2050240050192770	DGM(Accounts)	52,920,000	57,668,512
4	Islami Bank Bangladesh PLC	FDR 2050113050331701	DGM(Accounts)		25,588,500
5	Islami Bank Bangladesh PLC	FDR 4257599/11334	DGM(Accounts)		11,570,000
6	Islami Bank Bangladesh PLC	FDR 4385380	DGM(Accounts)		40,000,000
		Total		158,942,030	246,658,030

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Janata Bank PLC	FDR 0100222620761	DGM(Accounts)	4,455,698	4,776,509
2	Janata Bank PLC	FDR 0100225906453	DGM(Accounts)	17,253,376	18,323,086
3	Janata Bank PLC	FDR 0100225915894	DGM(Accounts)	150,819,271	160,170,066
4	Janata Bank PLC	FDR 0100240150179	DGM(Accounts)	31,559,400	33,721,459
5	Janata Bank PLC	FDR 0100242567107	DGM(Accounts)	21,349,000	23,078,269
6	Janata Bank PLC	FDR 0100249186338	DGM(Accounts)	3,531,408	-
7	Janata Bank PLC	FDR 0100254974514	DGM(Accounts)	5,732,803	6,145,565
8	Janata Bank PLC	FDR 0100256155171	DGM(Accounts)	35,569,389	38,201,523
9	Janata Bank PLC	FDR 0100269736571	DGM(Accounts)		17,206,885
10	Janata Bank PLC	FDR 0100271669075	DGM(Accounts)		30,577,900
11	Janata Bank PLC	FDR 0100272314858	DGM(Accounts)		49,412,000
12	Janata Bank PLC	FDR 0100272274554	Dinaipur		3,448,537
13	Janata Bank PLC	FDR 0100273607212	DGM(Accounts)		3,495,432
14	Janata Bank PLC	FDR 01000273610191	Rajshahi		8,181,314
		Total		270,270,345	396,738,543

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Lanka Bangla Finance	FDR 017291000000010	DGM(Accounts)	20,000,000	22,006,000
		Total		20,000,000	22,006,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Meghna Bank PLC	FDR 31032870000002	DGM(Accounts)	3,170,250	-
2	Meghna Bank PLC	FDR 112028700000016	DGM(Accounts)	20,000,000	21,485,000
3	Meghna Bank PLC		DGM(Accounts)		21,485,000
		Total		23,170,250	42,970,000

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Midland Bank PLC	FDR 0029-1100000118	DGM(Accounts)	7,194,120	-
2	Midland Bank PLC	FDR 0029-1100000109	DGM(Accounts)	7,405,800	-
3	Midland Bank PLC	FDR 0036-1710000048	DGM(Accounts)	10,000,000	-
4	Midland Bank PLC	FDR 0029-1100000252	DGM(Accounts)	30,000,000	-
5	Midland Bank PLC	FDR 0029-1100000261	DGM(Accounts)	33,548,895	-
6	Midland Bank PLC	FDR 5507-1710000039	DGM(Accounts)	1,173,185	-
7	Midland Bank PLC	FDR 5507-1710000057	DGM(Accounts)	8,597,036	-
8	Midland Bank PLC	FDR 5507-1710000048	DGM(Accounts)	7,000,000	-
9	Midland Bank PLC	FDR 0020-1710000288	DGM(Accounts)	5,297,000	-
10	Midland Bank PLC	FDR 5507-1710000155	DGM(Accounts)	11,244,876	-
11	Midland Bank PLC	FDR 0033-1710000078	DGM(Accounts)	5,601,050	-
12	Midland Bank PLC	FDR 0029-1100000387	DGM(Accounts)	5,688,464	-
		Total		132,750,426	-



Northern Electricity Supply PLC
(An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2025

Annexure-F
Amount In Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Modhumoti Bank PLC	FDR 1113-255135	DGM(Accounts)	21,105,000	-
		Total		21,105,000	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	National Bank PLC	FDR 1006005698210	Rangpur	9,155,278	-
2	National Bank PLC	FDR 1194005864144	DGM(Accounts)	5,531,516	-
		Total		14,686,794	-

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	ONE Bank PLC	FDR 0404140001115	DGM(Accounts)	10,660,000	11,627,720
2	ONE Bank PLC	FDR 0404140001181	DGM(Accounts)		32,020,000
		Total		10,660,000	43,647,720

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	The Premier Bank PLC	FDR 012827800000711	DGM(Accounts)	13,128,167	13,942,410
		Total		13,128,167	13,942,410

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Pubali Bank PLC	FDR 2030104008651	DGM(Accounts)	21,039,445	-
2	Pubali Bank PLC	FDR 1179899/4196	DGM(Accounts)	10,000,000	-
3	Pubali Bank PLC	FDR 1180831/17182	DGM(Accounts)	10,000,000	-
4	Pubali Bank PLC	FDR 0016018/10625	DGM(Accounts)	11,142,653	-
5	Pubali Bank PLC	FDR 1256059/1202-04	DGM(Accounts)		21,255,332
		Total		52,182,098	21,255,332

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Rajshahi Krishi Unnayan Bank	FDR 0021300002091	DGM(Accounts)	5,535,567	5,886,844
2	Rajshahi Krishi Unnayan Bank	FDR 0021300002096	DGM(Accounts)	8,191,158	8,735,328
3	Rajshahi Krishi Unnayan Bank	FDR 0021300002097	DGM(Accounts)	8,922,526	9,515,550
4	Rajshahi Krishi Unnayan Bank	FDR 0021300002100	DGM(Accounts)	140,806,110	150,330,925
5	Rajshahi Krishi Unnayan Bank	FDR 002230000322	DGM(Accounts)		3,747,355
6	Rajshahi Krishi Unnayan Bank	FDR 0022300000337	DGM(Accounts)		17,969,091
7	Rajshahi Krishi Unnayan Bank	FDR 0022300000357	DGM(Accounts)		5,999,461
		Total		163,455,361	202,184,552

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	Rupali Bank PLC	FDR 3517035005159	DGM(Accounts)	28,129,927	-
2	Rupali Bank PLC	FDR 3517035005160	DGM(Accounts)	8,275,805	8,805,053
3	Rupali Bank PLC	FDR 3517035005161	DGM(Accounts)	351,722,737	374,379,243
4	Rupali Bank PLC	FDR 3517035005162	DGM(Accounts)	35,492,029	37,763,208
5	Rupali Bank PLC	FDR 3517035005188	DGM(Accounts)	5,452,986	5,779,710
6	Rupali Bank PLC	FDR 3517035005189	DGM(Accounts)	5,939,009	6,295,283
7	Rupali Bank PLC	FDR 3517035005190	DGM(Accounts)	60,029,522	63,632,357
8	Rupali Bank PLC	FDR 3517035005194	DGM(Accounts)	49,885,377	52,871,448
9	Rupali Bank PLC	FDR 3517035005228	DGM(Accounts)	14,023,585	14,995,236
10	Rupali Bank PLC	FDR 3517035052149	DGM(Accounts)	17,819,918	-
11	Rupali Bank PLC	FDR 3517035005217	DGM(Accounts)	10,680,000	11,320,256
12	Rupali Bank PLC	FDR 35170350052224	DGM(Accounts)	13,786,000	14,615,101
13	Rupali Bank PLC	FDR 35170350052245	DGM(Accounts)	45,004,500	47,721,686
14	Rupali Bank PLC	FDR 35170350005344	DGM(Accounts)	15,870,000	-
15	Rupali Bank PLC	FDR 3517035053172	DGM(Accounts)		43,321,040
16	Rupali Bank PLC	FDR 351703505387	DGM(Accounts)		22,353,411
17	Rupali Bank PLC	FDR 4515035053131	DGM(Accounts)		4,997,000
18	Rupali Bank PLC	FDR 0314659/53/38	DGM(Accounts)		9,753,840
19	Rupali Bank PLC	FDR 4622035053124	DGM(Accounts)		5,347,000
		Total		662,111,395	723,950,870



Northern Electricity Supply PLC
 (An Enterprise of Bangladesh Power Development Board)
Schedule of Fixed Deposit Receipts (FDR)
As at 30 June 2025

Annexure-F
Amount in Taka

SL	BANK	FDR NO	RAO/Office	Amount as on 30-06-24	Amount as on 30-06-25
1	South Bangla Agriculture & Commerce	FDR 0031244001588	DGM(Accounts)	5,579,934	-
		Total		5,579,934	-
1	Standard Bank PLC	FDR 01955009905	DGM(Accounts)	21,010,000	22,334,644
		Total		21,010,000	22,334,644
1	Trust Bank PLC	FDR 00760330004285	DGM(Accounts)	5,000,000	-
		Total		5,000,000	-
1	Union Bank PLC	FDR 073-206-0001134	DGM(Accounts)	10,657,000	10,000,000
		Total		10,657,000	10,000,000
Total				3,116,750,038	3,404,234,130



Northern Electricity Supply PLC.
(An Enterprise of Bangladesh Power Development Board)
Deposit Works Schedule
For the Year ended 30 June 2025

SL	Party Name	Balance as on 01-07-2024	Received	Payment to contractor	Balance as on 30-06-2025	RAO
	Opening Balance	1,308,609,584			1,308,609,584	
1	Agricultural Training Institute- S & D Dornar	79,358			79,358	
2	Saidpur Pouro Market Line Construction-S & D Saidpur	558,944			558,944	
3	Roads & Highway Gaibandha	17,522,265		17,522,265	-	Rangpur
4	Rangpur Borobary, Kurugram Highway Line Transfer- S & D 03, Rangpur	6,192,060	68,108		6,192,060	
5	Akbor & Sons Filling Stations				68,108	
6	Narish Poultry and Hachary Ltd. S & D Hatibandha	1,241,600			1,241,600	
7	Roads & Highway Dinajpur- S & D 01 Dinajpur	25,148			25,148	
8	Md. Samiul alam - S & D 01 Dinajpur	169,178			169,178	
9	Roads & Highway Dinajpur- S & D 02 Dinajpur	4,926,030		310,376	4,615,654	
10	India Bangladesh Friendship Pipe Line- S & D Panchgarh	108,152			108,152	Dinajpur
11	Roads & Highway- S & D Panchgarh	-	11,825,954	2,564,193	9,261,761	
12	India Bangladesh Friendship Pipe Line- S & D 01 Dinajpur	632,826			632,826	
13	LGED, S & D 02 Dinajpur	1,058,707			1,058,707	
14	Roads & Highway, Panchagarh- S & D Panchgarh	2,789,694			2,789,694	
15	Square Pharmaceuticals Ltd. S & D 01, Pabna	11,102,756			11,102,756	
16	Roads & Highway, S & D 02, Pabna	244,849			244,849	
17	Roads & Highway, S & D 01, Sirajganj	8,080,644			8,080,644	
18	Gob Finance, S & D ishwardi	181,720			181,720	
19	Roads & Highway, S & D ishwardi	8,722,666			8,722,666	
20	Bangladesh Scouts	-	199,764		199,764	Pabna
21	Bangladesh Scouts	-	29,339		29,339	
22	Neuclear Power Plant Company, S & D ishwardi	98,088		98,088	-	
23	Atomic Power Project S & D ishwardi	2,279,307			2,279,307	
24	Public Works Department- S & D ishwardi	734,722			734,722	
25	Bangladesh Railway- S & D 02, Sirajganj	26,760,240		5,284,598	21,475,642	
26	Roads & Highway, Bogura S & D 03, Bogura	4,378,521			4,378,521	
27	Azmeri Golden Fiber	366,697			366,697	
28	Govt. Azizul Haque College, S & D 03, Bogura	35,828			35,828	Bogura
29	LGED, Bogura S & D Korotoa	778,820			778,820	
30	T. K Agro, Naogaon S & D-02 Naogaon	9,982,379			9,982,379	
31	Md. Sohel Rana, Dupchancia	-	135,940		135,940	



32	Dupchancia Municipal	-	311,479	311,479	311,479	
33	TMSS, Bogura	88,345			88,345	
34	M/S Kamal Metal-S & D 03, Bogura	3,030,382			3,030,382	
35	Roads & Highway, Bogura S & D Shantahar	2,657,648			2,657,648	
36	Roads & Highway, Bogura S & D Dupchachia	5,518,327			5,518,327	
37	Roads & Highway, Bogura S & D 01 Bogura	3,398,459		3,398,459	-	
38	Roads & Highway, Bogura S & D Joypurhat	19,163,406		19,163,406	-	
39	Roads & Highway, Naogaon S & D 02 Naogaon	6,180,848			6,180,848	
40	Public Works Dept.(Novo Theatre) S & D 02, Rajshahi	7,260,223			7,260,223	
41	Public Works Dept. S & D Gomostapur	2,562,381			2,562,381	
42	Passport Office, S & D Natore	565,205			565,205	
43	LGED, Tanore ES	901,497			901,497	
44	BKSP S & D Kasiadanga	2,592,357			2,592,357	
45	PBS S & D 05, Rajshahi	574,333			574,333	
46	WASA, Rajshahi		13,896,961		13,896,961	
47	BSCIC Industrial Park, Sirajganj	26,462,617		26,462,617	-	
48	BSCIC Industrial Park, Rajshahi	733,111		733,111	-	
49	Raju Mia, S & D 04	53,756		53,756	-	
50	General Consumer S & D 03, Rajshahi	44,426			44,426	
51	Roads & Highway, Rajshahi	364,486			364,486	
52	Roads & Highway, Natore	834,619			834,619	
53	LGED, Rajshahi	390,389			30,290,715	
54	Rajshahi City Corporation S & D 05, Rajshahi	136,670		647,837	136,670	
	Total	1,501,174,266	57,015,708	76,238,706	1,481,951,268	

Rajshahi

