

**Independent Auditor's Report**  
**To the Shareholders of Nuclear Power Plant Company Bangladesh Limited (NPCBL)**  
**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the Financial Statements of Nuclear Power Plant Company Bangladesh Limited (NPCBL) which comprise the Statement of Financial Position as at 30 June 2025, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2025 and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, 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) and other applicable laws and regulations.

**Basis for Opinion**

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

**Emphasis of matter**

We draw attention to Note # 07 to the Financial Statements; the Company has shown Net Expenditures during the Pre-Operating Period amounting to BDT. 8,164,300,679 (by offsetting with other income during the year) in the Financial Statements. Our opinion is not modified in respect of this matter.

**Other Information**

Management is responsible for the other information. The other information comprises all of the information included in the Annual Report, but does not include the financial statements and auditor's report thereon.

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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, on the other information obtained prior to the date of this audit report, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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



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**MABS & J Partners**

Chartered Accountants

Member firm of Nexia International, UK

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.

### **Report on Other Legal and Regulatory Requirements**

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

- a) We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- 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;
- 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; and
- d) The expenditures incurred were for the purposes of the Company's affairs.

Signed for & on behalf of

**MABS & J Partners**

Chartered Accountants

**S H Talukder, FCA**

Partner

ICAB Enrollment No: 1244

DVC: 2512261244AS582407

**Place: Dhaka, Bangladesh**

Dated: 26 December 2025

**NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)**  
**Statement of Financial Position**  
**As at 30 June 2025**

Particulars	Notes	Amount in BDT	
		30 June 2025	30 June 2024
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>8,240,528,527</b>	<b>5,957,244,906</b>
Property, Plants & Equipment	5.0	71,691,473	81,838,179
Preliminary Expenses	6.0	4,536,375	4,536,375
Net Expenditure during Pre-operating Period	7.0	8,164,300,679	5,870,870,352
<b>Current Assets</b>		<b>2,740,410,050</b>	<b>2,876,567,918</b>
Advances, Deposits & Pre-Payments	8.0	87,799,321	38,521,253
Cash & Cash Equivalents	9.0	2,652,610,729	2,838,046,665
<b>Total Assets</b>		<b>10,980,938,577</b>	<b>8,833,812,824</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Equity</b>		<b>10,096,846,375</b>	<b>7,366,846,375</b>
Share Capital	10.0	10,000	10,000
Fund from GOB	11.0	114,536,375	114,536,375
Fund from CRNPP Project	12.0	9,982,300,000	7,252,300,000
<b>Liabilities</b>		<b>884,092,202</b>	<b>1,466,966,449</b>
<b>Non-Current Liabilities</b>			
<b>Current Liabilities</b>		<b>884,092,202</b>	<b>1,466,966,449</b>
Accrued Expenses	14.0	1,148,459	1,164,974
Contributions to CPF	15.0	9,058	397,840,582
Provision for Gratuity Fund	16.0	324,992,092	646,135,642
Provision for Lump Grant Fund	17.0	499,504,335	381,380,519
Other Current Liabilities	18.0	58,438,258	40,444,732
<b>Total Equity &amp; Liabilities</b>		<b>10,980,938,577</b>	<b>8,833,812,824</b>

*The accompanying notes form an integral part of this Financial Statement*

  
**S. Abdur Rashid FCS**  
 Company Secretary

  
**Dr. Md. Zahedul Hassan**  
 Managing Director

  
**Md. Anwar Hossain**  
 Chairman

*Signed in terms of our separate report annexed*

Signed for & on behalf of  
**MABS & J Partners**  
 Chartered Accountants

  
**S H Talukder FCA**  
 Partner  
 ICAB Enrollment No:1244  
 DVC : **2512261244AS582407**

Place: Dhaka, Bangladesh  
 Dated: **26 DEC 2025**

**NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the year ended 30 June 2025**

Particulars	Notes	Amount in BDT	
		2024-25	2023-2024
<b>Revenue</b>		-	-
Less: Cost of Sales		-	-
<b>Gross Profit</b>		-	-
Less: Operating Expenses		-	-
<b>Operating Profit (Loss)</b>		-	-
Add: Non-operating Income		-	-
Less: Non-Operating Expenses		-	-
<b>Profit (Loss) for the year before Taxation</b>		-	-
Less: Income Tax Expenses		-	-
<b>Net Profit after Tax</b>		-	-

*The accompanying notes form an integral part of this Financial Statement*

  
**S. Abdur Rashid FCS**  
 Company Secretary

  
**Dr. Md. Zahedul Hassan**  
 Managing Director

  
**Md. Anwar Hossain**  
 Chairman

*Signed in terms of our separate report annexed*

Signed for & on behalf of  
**MABS & J Partners**  
 Chartered Accountants

Place: Dhaka, Bangladesh  
 Dated: **26 DEC 2025**

  
**S H Talukder FCA**  
 Partner  
 ICAB Enrollment No:1244  
 DVC : **2512261244AS582407**

**NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2025**

Particulars	Amount in BDT			
	Share Capital	Fund from GOB	Fund from CRNPP Project	Total
Opening Balance	10,000	114,536,375	7,252,300,000	7,366,846,375
Addition during the year	-	-	2,730,000,000	2,730,000,000
<b>Closing Balance</b>	<b>10,000</b>	<b>114,536,375</b>	<b>9,982,300,000</b>	<b>10,096,846,375</b>

**For the year ended 30 June 2024**

Particulars	Amount in BDT			
	Share Capital	Fund from GOB	Fund from CRNPP Project	Total
Opening Balance	10,000	114,536,375	4,554,800,000	4,669,346,375
Addition during the year	-	-	2,697,500,000	2,697,500,000
<b>Closing Balance</b>	<b>10,000</b>	<b>114,536,375</b>	<b>7,252,300,000</b>	<b>7,366,846,375</b>

*The accompanying notes form an integral part of this Financial Statement*

  
**S. Abdur Rashid FCS**  
 Company Secretary

  
**Dr. Md. Zahedul Hassan**  
 Managing Director

  
**Md. Anwar Hossain**  
 Chairman

Place: Dhaka, Bangladesh  
 Dated: **26 DEC 2025**



**NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)**  
**Statement of Cash Flows**  
**For the year ended 30 June 2025**

Particulars	Amount in BDT	
	2024-25	2023-2024
<b>A. Cash Flows from Operating Activities:</b>		
Cash Collection from Operating Activities	-	-
Cash Disbursement for Operating Activities	-	-
<b>Net Cash Flows from Operating Activities</b>	<b>-</b>	<b>-</b>
<b>B. Cash Flows from Investing Activities:</b>		
Acquisition of Property, Plants & Equipment	(5,142,220)	(4,154,387)
Received against Accrued Interest Income	12,875,754	9,976,779
Payment of Advance Legal Fee	(230,871)	-
Payment of Advance Income Tax	(34,418,591)	-
Net Expenditure during Pre-operating Period	(2,877,663,327)	(1,365,332,331)
Tax Deduction at Source on Interest Income	(10,856,681)	(8,281,358)
<b>Net Cash Flows from Investing Activities</b>	<b>(2,915,435,936)</b>	<b>(1,367,791,297)</b>
<b>C. Cash Flows From Financing Activities:</b>		
Cash against Share Issued	-	-
Cash from GOB	-	-
Cash from CRNPP Project	2,730,000,000	2,697,500,000
<b>Net Cash Flows from Financing Activities</b>	<b>2,730,000,000</b>	<b>2,697,500,000</b>
<b>D. Increase (Decrease) Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(185,435,936)</b>	<b>1,329,708,703</b>
<b>E. Opening Cash &amp; Cash equivalents</b>	<b>2,838,046,665</b>	<b>1,508,337,962</b>
<b>F. Closing Cash &amp; Cash equivalents (E+D)</b>	<b>2,652,610,729</b>	<b>2,838,046,665</b>

*The accompanying notes form an integral part of this Financial Statement*

  
**S. Abdur Rashid FCS**  
 Company Secretary

  
**Dr. Md. Zahedul Hassan**  
 Managing Director

  
**Md. Anwar Hossain**  
 Chairman

Place: Dhaka, Bangladesh  
 Dated: **26 DEC 2025**



**Nuclear Power Plant Company Bangladesh Limited (NPCBL)**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2025**

**1.0 REPORTING ENTITY**

**1.1 The Company**

**Nuclear Power Plant Company Bangladesh Limited** (hereafter referred to as “the Company” or “NPCBL”) was incorporated in Bangladesh as a public limited company on 18 August 2015 under the Companies Act 1994 with an authorized capital of Taka 10,000,000,000 divided into 100,000,000 ordinary shares of Taka 100 each. The Company was allowed to commence its business on and from 18 August 2015 vide a Certificate of Commencement of Business issued by the Registrar of Joint Stock Companies & Firms (RJSC). The office of RJSC issued a Certificate of Incorporation vide Registration no C-125027/2015 dated 18 August 2015.

**1.2 Nature and Scope of Business**

**1.2.1** As per the Memorandum of Association, the main objectives for which the Company is established are:

- (i) To facilitate the introduction of nuclear energy as a safe, environmentally friendly and economically viable source of electrical energy to meet the growing demand for electricity in Bangladesh.
- (ii) To enable the generation of electricity as base load with higher plant factor, and thereby facilitating uninterrupted and cheap supply of electricity in Bangladesh.
- (iii) To receive and accept from the Government of Bangladesh and/or any other source whether foreign or local including official or semi-official development sources, land, funds and monies by way of grant or donations, loans, aid, contributions and the like to finance, develop and construct nuclear power plant projects (“the Project”) in Bangladesh and operate, maintain and decommission such nuclear power plant(s).
- (iv) To perform research & development, select suitable sites for nuclear power plants and ancillary facilities, pre-project activities at new sites, which were accorded approval ‘in principle’ by the Government and have been initiated to enable early launch of projects at these sites to allot the site for the purpose of implementing Nuclear Power Plant Projects and provide access to it to the staff of the ‘Contractor’ and all other authorized organizations of Bangladesh and vendor countries including the sub-contractors and third country subcontractor’s engaged for the purpose of implementing the project and warranty operation under the relevant agreements between the Government of the People’s Republic of Bangladesh and the vendor countries.
- (v) To facilitate/enable the implementation and operation of the Rooppur Nuclear Power Plant Project and other Nuclear Power Plant Projects and for such purposes to identify, appraise, evaluate, recommend, develop, finance, negotiate, implement and supervise nuclear power plants in Bangladesh in conjunction with the vendor.
- (vi) To undertake the implementation of the Project under the control and guidance of the Ministry of Science and Technology and technical supervision of the Bangladesh Atomic Energy Commission (BAEC).



**1.2.2** As per the Nuclear Power Plant Act 2015, NPCBL has been formed to run and operate Rooppur NPP and other NPPs in Bangladesh. Presently, the main activities of the Company are limited to building capacity by creating skilled and competent manpower gradually through recruitment, selection, appointment and training of employees of various levels and categories.

**1.3 Registered Address**

Registered Office of the Company is situated at National Science & Technology Complex, Plot-E-13/D, Agargaon, Shere Bangla Nagar, Dhaka-1207, Dhaka, Bangladesh.

**2.0 STATEMENT OF COMPLIANCE WITH RELEVANT LAWS**

**2.1** The Company is required to comply with the following major laws:

The Companies Act 1994

The Nuclear Power Plants Act 2015

The Income Tax Act 2023

The Tax Deduction at Source (TDS) Rules, 2023

The Income Tax Rules, 1984

The Value Added Tax and Supplementary Duty Act, 2012

The Value Added Tax and Supplementary Duty Rules, 2016

**2.2** All the applicable laws have been complied with except obtaining Recognition of Earned leave fund and VAT Registration, which is under process.

**3.0 BASIS OF PREPARATION AND PRESENTATION OF FINANCIAL STATEMENTS**

**3.1 Statement of Compliance**

**3.1.1** The financial statements have been prepared and presented in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS), and provision of the Companies Act 1994.

**3.1.2** As per paragraph 69 of "IAS 38: Intangible Assets" expenditure to open new facility or business (i.e. pre-opening cost) or expenditure for starting new operations or launching new products or process (i.e. pre-operating costs) shall be recognized as expense. However, since the company has not yet begun any commercial operation, the expenditures during this period can neither be treated as pre-opening costs or pre-operating costs for this company and it has been deemed expedient to be treated as "Expenditures during Pre-Operating Period" and as an Intangible Asset.

**3.1.3** As defined in "IAS 7: Statement of cash Flows" 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. As per paragraph 7 of IAS 7, "Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. For an investment to qualify as a cash equivalent it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value. Accordingly, the money remaining with banks as fixed deposits has been treated as cash equivalents.



### **3.2 Structure, Content and Presentation of Financial Statements**

The presentation of these financial statements is in accordance with the guidelines provided by "IAS 1: Presentation of Financial Statements". These Financial Statements comprise:

- a. Statement of Financial Position;
- b. Statement of Profit or Loss and Other Comprehensive Income;
- c. Statement of Changes in Equity;
- d. Statement of Cash Flows; and
- e. Notes to the Financial Statements (comprising a summary of significant accounting policies and other explanatory information to the financial statements).

### **3.3 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. Under the historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the number of proceeds received in exchange for the obligation, or some circumstances (for example, earned leave expense), at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

### **3.4 Level of Precision**

Precision is normatively defined as being comprised of both reliability (pertaining to variance in multiple measurements) and accuracy (pertaining to absolute error levels). The figures of financial statements presented in BDT which have been rounded off to the nearest integer.

### **3.5 Use of Estimates and Judgments**

The preparation of financial statements requires management to make judgments, estimates, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and the associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **3.6 Going Concern**

The Company has reasons to believe that it has ability to continue its operation in the foreseeable future. As per management assessment, there are no material uncertainties related to events or conditions which may cast significant doubt upon Company's ability to continue as a going concern. For this reason, the Directors continue to adopt a going concern basis in preparing the financial statements. The current resources of the Company provide sufficient funds to meet its obligations.

### **3.7 Basis of Accounting**

The Company prepares its financial statements using the accrual basis of accounting unless any computation becomes essential to follow cash basis of accounting.



### **3.8 Materiality and Aggregation**

The Company presents separately each material class of similar items and items of a dissimilar nature or function 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.

### **3.9 Functional and Presentation Currency**

These financial statements are presented in Bangladeshi Taka (BDT) which is both functional and presentation currency.

### **3.10 Reporting Period**

The financial statements of the Company cover one year from 01 July to 30 June and this is followed consistently.

### **3.11 Comparative Information**

Relevant comparative information has been presented in the financial statements. Previous year's figures have been rearranged/reclassified and restated wherever possible and considered necessary to conform to current year's presentation.

### **3.12 Statement of Profit or Loss and Other Comprehensive Income**

Statement of Profit or Loss and Other Comprehensive Income is prepared in accordance with IAS 1. However, Statement of Profit or Loss and Other Comprehensive Income has been kept blank on the ground stated below.

In the Development Project Proposal (DPP) of Construction of Rooppur Nuclear Power Plant Project (CRNPP Project) Taka 3,800 Crore has been allocated against "Code No. 6681: Lump Sum (for NPCBL)" under "Code No. 6600: Lump Sum Allocation"; As stated in the DPP of CRNPP Project, Nuclear Power Plant Company Bangladesh Limited (NPCBL), is incorporated as the operating organization of Rooppur NPP and the capacity of NPCBL shall be built through CRNPP Project. The nuclear power programme requires staff of highest caliber and the process of recruitment should be established to ensure that the motivated talented staffs could be selected by a competitive process; A particular condition of socioeconomic incentives to provide motivation for the most gifted and capable young people must be established to choose this profession; The personnel recruited in NPCBL shall be trained in Russian Federation/Bangladesh for operation and maintenance of Rooppur NPP and they will take part in different stages of project implementation and commissioning activities (as a part of their practical training) towards taking over of the plant.

Since, the said allocation of Tk. 3,800 Crore is a component of total allocation for the CRNPP Project, the expenditure of the company shall be part of the total cost of the CRNPP Project. Hence, there is no scope of opening Statement of Profit or Loss and Other Comprehensive Income for the period till taking over the Rooppur NPP.

### **3.13 Statement of Cash Flows**

The statement of cash flows has been prepared in accordance with "IAS 7".



### 3.14 Income Taxes

Income Tax Expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity in accordance with the requirements of IAS 12: Income Taxes. Since the Company has not yet opened the Statement of Profit or Loss and Other Comprehensive Income Statement. No calculation of Income Taxes was made in earlier years. However, the Deputy Commissioner of Taxes (DCT) claimed arrear Income Taxes of Tk. 264,616,610 for the Assessment Years from 2016-17 to 2022-23 through Ref. Letter No. 238738688268/বকেয়া/সাঃ-২০৬(কোং)-২০২৩-২৪/ dated: 17.09.2024 and of Tk. 66,98,552 for the Assessment Years 2023-24 through Letter No. 238738688268/বিবিধ/সা-৪৯১ (কোম্পানীজ)/২০২৪-২৫/৪৮ and , Tk. 30,16,532 for the Assessment Years 2024-25 through Letter No.238738688268/বিবিধ/সা-৪৯১ (কোম্পানীজ)/২০২৪-২৫/৪৮ dated: 29.04.2025. Against the said claim Tk. 3,44,18,591 has been deposited in favor of the DCT. In addition, that Tk. 36,502,180 has been deposited in favor of the DCT as TDS. All Payment for Taxes are shown as Advance Income Tax in Financial Statements. Appeal for exemption of taxes claimed by DCT is under process.

### 4.0 SIGNIFICANT ACCOUNTING POLICIES

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

#### 4.1 Income and Expenditures during Pre-operating Period

Since the company has not yet begun any commercial operation, the incomes and expenditures during the period till the commercial operation begins shall be treated as incomes and expenditures during pre-operating period. Accordingly, entire incomes and expenditures during the year have been accounted for under Net Expenditures during Pre-operating Period and has been treated as investment as stated under Note 7.0). Accordingly, the "Statement of Profit or Loss and Other Comprehensive Income" remain blank.

#### 4.2 Sources of Fund (Equity)

Equity of the Company comprises Share Capital, Fund from GOB and Fund from CRNPP Project.

##### 4.2.1 Share Capital

Share Capital of the Company comprises the Paid-up Share capital contribution made by the Promoters of the Company as detailed below:

SL.	Name of the Promoter	No. of Shares	Share Value (Taka)
1	Secretary, Ministry of Science and Technology (MOST)	54	5,400
2	Chairman, Bangladesh Atomic Energy Commission	30	3,000
3	Additional Secretary (Nuclear Power), (MOST)	2	200
4	Additional Secretary (Development), Power Division	2	200
5	Additional Secretary (TDM), Finance Division	2	200
6	Joint Secretary, Legislative and Parl. Affairs Division	2	200
7	Additional Secretary, Economic Relations Division	2	200
8	Chairman, Bangladesh Power Development Board	2	200
9	Managing Director, Power Grid Bangladesh	2	200
10	President, FBCCI	2	200
	Total=	100	10,000

#### **4.2.2 Fund from GOB**

Fund from Government of Bangladesh ["Fund from GOB"] comprises Registration Fee borne by Bangladesh Atomic Energy Commission (BAEC) and Funds transferred by BAEC in FY 2015-16 and FY 2016-17 as detailed in Note 11.0.

#### **4.2.3 Fund from CRNPP Project**

In the Development Project Proposal (DPP) of Construction of Rooppur Nuclear Power Plant Project (CRNPP Project), Allocation for Taka 3,800 Crore has been made against "Code No. 6681: Lump Sum (for NPCBL)" under "Code No. 6600: Lump Sum Allocation". Fund for the company, as are required from time to time, is released under yearly ADP Allocation of CRNPP Project against the said code (i.e., Code No. 6681). The amount received is accounted for as equity under head "Fund from CRNPP Project" in the company's financial statements.

**4.2.4** The accumulated amount of "Fund from CRNPP Project" and "Fund from GOB" will finally be accounted for under appropriate heads of liabilities against the Assets/Properties to be transferred to the company at the time of taking over of Rooppur Nuclear Power Plant upon completion of CRNPP Project.

#### **4.3 CPF, Gratuity Fund and Other Funds/Facilities/Benefits**

**4.3.1** The Company maintains defined benefit plan for its eligible employees in accordance with the requirements of "IAS 19: Employees Benefits". The Board of Directors of NPCBL in its 107th Meeting decided to introduce Contributory Provident Fund (CPF) and Gratuity Fund with effect from the date of joining of the 1st batch of employees of NPCBL (i.e. 04 February 2018). Accordingly, "NPCBL Employees' Provident Fund" and "NPCBL Employees' Gratuity Fund" were established and both the funds got recognized by NBR on 25 January 2025. Members of the Audit Committee have been vested upon the responsibilities of Trustees for managing each of CPF and Gratuity Fund.

**4.3.2** Rate of contribution to CPF for both the employee and the employer is equal to and fixed at 10% (ten percent) of basic pay. The contributions becoming arrear until the issuance of office order confirming the service or the eligibility for this benefit, as the case may be, for an employee, are made subsequently subject to a maximum limit of 25% of basic pay. Rate of Gratuity for every employee shall be equal to 2.75 times of last basic pay for the entire tenure of confirmed service in NPCBL.

**4.3.3** Every regular employee is entitled to leave on average pay and leave on half-average pay. Leave on Average Pay is calculated at the rate of 1/11th (one-eleventh) of service. While Leave on Half-average Pay is calculated at the rate of 1/12th (one-twelfth) of services. As Per "Nuclear Power Plant Company Bangladesh Limited Employees' Service Regulations, 2025" earned leave for maximum 12 months may be encased at the time of ending of service upon completion of at least 10 years of service. Provision has been made for Lump Grant Fund against such leave, calculating on the basis of employees' service tenure in NPCBL, for the purpose of funding the liabilities in this regard.



**4.3.4** As Per the provisions of “Nuclear Power Plant Company Bangladesh Limited Employees’ Service Regulations, 2025” and the appointment letters, NPCBL will provide Residential accommodation to all regular employees. However, since the company is not in a position to provide residential accommodation presently, all the employees are paid house rent allowance as per the provisions of appointment letter. Some Flats and Rooms at Green City Apartment Complex being under possession of Bangladesh Atomic Energy Commission (BAEC) are allocated for some NPCBL employees at a fixed rate charges based on an office order of BAEC. Accordingly, Residential Rent and Residential Service Charge have been deducted from salary of employees residing at Green City Apartment Complex. The accumulated deduction for Residential Rent and Service Charge is shown in Financial Statements as Current Liabilities.

**4.3.5** End of Service Benefits or any entitlement/property of an employee under any of the funds are subject to fulfilment of the terms & condition of service in NPCBL.

**4.4 Property, Plant and Equipment**

**4.4.1 Recognition and Measurement**

Items of property, plant and equipment excluding land are measured at cost less accumulated depreciation in compliance with the requirement of IAS 16: Property, Plant and Equipment. The cost of an item of property, plant and equipment comprises (i) its purchase price, import duties, and nonrefundable taxes, after deducting trade discount and rebates (ii) any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in an intended manner. Purchased software that is integral to the functionality of the related equipment is capitalized as part of that equipment.

**4.4.2 Depreciation**

Depreciation on property, plant and equipment is provided on a straight-line basis over the estimated useful life of each category of item and is charged from the date of capitalization up to the date of disposal.

Considering the estimated useful lives of the assets, the rates of depreciation stand as follows:

<b>Category of Asset</b>	<b>Rate of Depreciation (%)</b>
Furniture & Office Equipment	10%
Motor Vehicles	10%
Digital Infrastructure	0%
Computer & Accessories	20%
Medical Equipment & Furniture	20%
Medical Accessories	50%
Safety Equipment	20%

No (i.e. 0%) depreciation is charged on Digital Infrastructure (i.e. internet domain) as it has infinite useful life. Presently, no salvage value is assigned against any item.



#### **4.5 Financial Instrument**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

##### **4.5.1 Financial Assets**

Financial assets carried in the statement of financial position include cash and cash equivalents, interest receivables, deposits and prepayments. Financial assets are recognized initially on the date at which the Company becomes a party to the contractual provisions of the transaction.

##### **Cash & Cash Equivalents**

Cash & Cash Equivalents comprise cash in hand and cash at bank including fixed deposits having maturity of one year which are available for use by the Company without any restriction.

##### **Advances, Deposits & Pre-Payments**

Advances, deposits & Pre-Payments are recognized and stated at original invoiced amounts and carried at anticipated realizable values.

##### **4.5.2 Financial Liabilities**

Financial liabilities are recognized initially on the transaction date at which the Company becomes a party to the contractual provisions of the liability. The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled or expired.

#### **4.6 Provisions, Accruals, Contingent Liabilities and Contingent Assets**

##### **4.6.1 Provisions**

A provision is recognized in the statement of financial position when the Company has a legal or constructive obligation as a result of the past event, an outflow of economic benefits will probably be required to settle the obligation and a reliable estimate can be made of an amount of the obligation. Provision is ordinarily measured at the best estimate of the expenditure required to settle the present obligation at the reporting date.

##### **4.6.2 Accruals**

Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier or provider, including amount due to employees.

##### **4.6.3 Contingent Liabilities**

A contingent liability arises where a past event may lead to an entity having a liability in the future but the financial impact of the event will only be confirmed by the outcome of some future event not wholly within the entity's control. A contingent liability, if any, is disclosed in the financial statements unless the possible outflow of resources is thought to be remote.

##### **4.6.4 Contingent Assets**

A contingent asset is a potential asset that arises from past events but whose existence can only be confirmed by the outcome of future events not wholly within an entity's control. A contingent asset, if any, is disclosed in the financial statements only when the expected inflow of economic benefits is probable.



Notes	Particulars	Amount in BDT	
		2024-25	2023-2024
<b>5.0</b>	<b>Property, Plants &amp; Equipment [Annexure-A]</b>		
	Opening Balance	139,343,263	135,188,876
	Add: Addition during the Year	5,142,220	4,154,387
		<b>144,485,483</b>	<b>139,343,263</b>
	Less: Accumulated Depreciation	72,794,010	57,505,084
	<b>Closing Balance</b>	<b>71,691,473</b>	<b>81,838,179</b>
<b>6.0</b>	<b>Preliminary Expenses</b>		
	Registration Fee [Paid to RJSC in 2015-16]	4,536,375	4,536,375
		<b>4,536,375</b>	<b>4,536,375</b>
<b>7.0</b>	<b>Net Expenditure during Pre-operating Period</b>		
	Opening Balance	5,870,870,352	4,043,771,738
	Net addition during the year (Note-7.1)	2,293,430,327	1,827,098,613
	<b>Total</b>	<b>8,164,300,679</b>	<b>5,870,870,352</b>
<b>7.1</b>	<b>Net Expenditure during the Year</b>		
	<b>A. Expenditures during the Year</b>	<b>2,350,350,104</b>	<b>1,872,290,174</b>
	General & Administrative Expenses (Note 19.0)	2,350,350,104	1,872,290,174
	<b>B. Income during the Year</b>	<b>56,919,777</b>	<b>45,191,561</b>
	Interest Income on Bank Deposits	52,791,727	44,018,961
	Income from Recruitment Process	4,094,550	1,124,100
	Income from Sale of Tender Schedule	33,500	48,500
	<b>Net Expenditure during the Year (A - B)</b>	<b>2,293,430,327</b>	<b>1,827,098,613</b>
<b>8.0</b>	<b>Advances, Deposits &amp; Pre-Payments</b>		
	Advance Income Tax (AIT) (Note 8.1)	70,920,771	25,645,499
	Accrued Interest Income (Note 8.2)	16,647,679	12,875,754
	Advance Legal Fee (Note 8.3)	230,871	-
	<b>Total</b>	<b>87,799,321</b>	<b>38,521,253</b>
<b>8.1</b>	<b>Advance Income Tax (AIT)</b>		
	Opening Balance	25,645,499	17,364,141
	Addition During the year	45,275,272	8,281,358
	Tax Deducted at Source on Interest Income of FY 2024-25	10,856,681	8,281,358
	Payment to DCT against Claim for FYs 2015-16 to 2021-22	26,000,000	-
	Payment to DCT against Claim for FYs 2022-23 to 2023-24	8,418,591	-
	<b>Total</b>	<b>70,920,771</b>	<b>25,645,499</b>
<b>8.2</b>	<b>Accrued Interest Income</b>		
	Opening Balance	12,875,754	9,976,779
	Accrued Interest Income during the year	16,647,679	12,875,754
	FDR Sonali Bank PLC on 06.02.2025	5,983,262	4,449,288
	FDR Agrani Bank PLC on 04.02.2025	4,821,289	4,046,007
	FDR Janata Bank PLC on 06.02.2025	5,843,128	4,380,459
		<b>29,523,433</b>	<b>22,852,533</b>
	Less: Adjustment during the year	12,875,754	9,976,779
	<b>Total</b>	<b>16,647,679</b>	<b>12,875,754</b>
<b>8.3</b>	<b>Advance Legal Fee</b>		
	Opening Balance	-	-
	Addition during the year	230,871	-
		<b>230,871</b>	-
	Adjustment during the year	-	-
	<b>Total</b>	<b>230,871</b>	-

[This represents advance Payment of legal fee on 28.05.2025 for legal service.]



Notes	Particulars	Amount in BDT	
		2024-25	2023-2024
<b>9.0</b>	<b>Cash &amp; Cash Equivalents</b>		
	Cash in Fixed Deposits (Note 9.1)	409,871,217	385,420,827
	Cash at Bank (Note 9.2)	2,242,300,710	2,452,239,325
	Cash in Hand (Note 9.3)	438,803	386,513
	<b>Total</b>	<b>2,652,610,729</b>	<b>2,838,046,665</b>
<b>9.1</b>	<b>Cash in Fixed Deposits</b>		
	Sonali Bank PLC, A/C-4404005001089-8	134,848,314	126,784,130
	Agrani Bank PLC, A/C-0200013067264	138,199,065	129,446,690
	Janata Bank PLC, A/C-0100207693736	136,823,838	129,190,007
	<b>Total</b>	<b>409,871,217</b>	<b>385,420,827</b>
<b>9.2</b>	<b>Cash at Bank</b>		
	Agrani Bank PLC, Bangla Academy Br. Acc No: 0200011412551	7,277,859	206,602,825
	Agrani Bank PLC, Bangla Academy Br. Acc No: 0200005461659	2,224,201,472	2,199,843,967
	Agrani Bank PLC, Rooppur Br. Acc No: 0200022832209	10,821,379	-
	NRBC Bank PLC, Rooppur Br. Acc No: 016536400000001	-	45,792,533
	<b>Total</b>	<b>2,242,300,710</b>	<b>2,452,239,325</b>
<b>9.3</b>	<b>Cash in Hand</b>		
	Head Office	438,803	386,513
	Site Office	-	-
	<b>Total</b>	<b>438,803</b>	<b>386,513</b>
<b>10.0</b>	<b>Share Capital</b>		
	<b>Authorized Capital</b>		
	100,000,000 Ordinary Shares of Taka 100 each	10,000,000,000	10,000,000,000
	<b>Issued, Subscribed &amp; Paid up Capital:</b>		
	100 Ordinary Shares of Taka 100 each	10,000	10,000
	[Please see note 4.2.1 for further details.]		
<b>11.0</b>	<b>Fund from GOB</b>		
	Registration Expenses of the Company (Brought by BAEC)	4,536,375	4,536,375
	Fund Received from BAEC (PO. 1322287 on 12.01.2016)	10,000,000	10,000,000
	Fund Received from GOB via BAEC (Bank transfer on 13.11.2016)	100,000,000	100,000,000
	<b>Total</b>	<b>114,536,375</b>	<b>114,536,375</b>
<b>12.0</b>	<b>Fund from CRNPP Project</b>		
	Opening Balance	7,252,300,000	4,554,800,000
	Addition during the year	2,730,000,000	2,697,500,000
	<b>Total</b>	<b>9,982,300,000</b>	<b>7,252,300,000</b>
	[This represents the amount received against BDT 3,800 crore allocated for NPCBL in the approved DPP for Construction of Rooppur Nuclear Power Plant Project (CRNPP Project). Please see Note 4.2.3 for further details.]		
<b>13.0</b>	<b>Payables</b>		
	VDS Payable (Note:13.1)	-	-
	TDS Payable (Note: 13.2)	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

Notes	Particulars	Amount in BDT	
		2024-25	2023-2024
<b>13.1</b>	<b>VDS Payable</b>		
	Opening Balance	-	17,340
	Add: Addition during the year	6,457,281	7,961,822
		<b>6,457,281</b>	<b>7,979,162</b>
	Less: Adjustment during the year	6,457,281	7,979,162
	<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>13.2</b>	<b>TDS Payable</b>		
	Opening Balance	-	3,792
	Add: Addition during the year	3,382,805	4,269,177
		<b>3,382,805</b>	<b>4,272,969</b>
	Less: Adjustment during the year	3,382,805	4,272,969
	<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>14.0</b>	<b>Accrued Expenses</b>		
	Opening Balance	1,164,974	1,383,919
	Addition during the year	<b>448,459</b>	<b>464,974</b>
	Honorarium/Professional Fee Payable	293,889	-
	Wages Payable	39,570	-
	Legal Fee Payable	-	57,500
	Audit Fee Payable	115,000	115,000
	Vehicle Rent Expense Payable	-	292,474
		<b>1,613,433</b>	<b>1,848,893</b>
	Less: Adjustment during the year	464,974	683,919
	<b>Closing Balance</b>	<b>1,148,459</b>	<b>1,164,974</b>
<b>15.0</b>	<b>Contribution to Contributory Provident Fund</b>		
	Opening Balance	397,840,582	249,079,626
	Addition during the year	157,332,448	148,760,956
		<b>555,173,030</b>	<b>397,840,582</b>
	Less: Transfer to the fund during the year	555,163,972	-
	<b>Closing Balance</b>	<b>9,058</b>	<b>397,840,582</b>

[Contributory Provident Fund (CPF) was recognized by NBR on 25 January 2025. Equal Contributions have been made by both the eligible employees and the employer (NPCBL). After recognition of the fund, accumulated fund was first transferred to the Board of Trustees (through Bank Account of CPF) on 28 november 2025 . Presently the sum of Contributions for CPF is transferred on regular basis to the Bank Account of CPF. Tk 9,058 represents the amount not yet transferred for 2024-25. Please see note 4.3 for further details.]

#### 16.0 Provision for Gratuity Fund

Opening Balance	646,135,642	464,544,470
Addition during the year	324,992,092	182,260,412
	<b>971,127,734</b>	<b>646,804,882</b>
Less: Transfer to the fund during the year	646,135,642	669,240
<b>Closing Balance</b>	<b>324,992,092</b>	<b>646,135,642</b>

[Gratuity Fund was recognized by NBR on 25 January 2025. After recognition of the fund, accumulated fund was first transferred to the Board of Trustees (through Bank Account of Gratuity Fund) on 28 June 2025. Tk. 324,992,092 represents an estimated amount of money that may be payable in respect of the period of service of all eligible employees up to 30 June 2025. Please see note 4.3.2 for further details.]

#### 17.0 Provision for Lump Grant Fund

Opening Balance	381,380,519	274,708,283
Addition during the year	118,123,816	107,067,020
	<b>499,504,335</b>	<b>381,775,303</b>
Less: Transfer to the fund during the year	-	394,784
<b>Closing Balance</b>	<b>499,504,335</b>	<b>381,380,519</b>

[This represents an estimated amount of money that may be payable in respect of the period of service of all employees up to 30 June 2025. Please see note 4.3.3 for further details.]



Notes	Particulars	Amount in BDT	
		2024-25	2023-2024
<b>18.0</b>	<b>Other Current Liabilities</b>		
	Residential Rent Deduction (Note:18.01)	52,272,177	33,389,977
	Residential Service Charge Deduction (Note:18.02)	5,227,224	3,339,004
	Employee Donation Fund (Note:18.03)	-	1,547,639
	Performance Security Deposit (Note:18.04)	182,857	1,412,112
	Notice Pay (Note: 18.05)	756,000	756,000
	<b>Total</b>	<b>58,438,258</b>	<b>40,444,732</b>

**18.01 Residential Rent Deduction**

Opening Balance	33,389,977	12,435,112
Addition during the year	18,882,200	20,954,865
<b>Closing Balance</b>	<b>52,272,177</b>	<b>33,389,977</b>

[This represents the amount deducted as residential rent from employees residing at Green City Apartment Complex being under possession of Bangladesh Atomic Energy Commission (BAEC) against the Flats and Rooms allocated for some NPCBL employees at a fixed rate based on an office order of BAEC.]

**18.02 Residential Service Charge Deduction**

Opening Balance	3,339,004	1,243,512
Addition during the year	1,888,220	2,095,492
<b>Closing Balance</b>	<b>5,227,224</b>	<b>3,339,004</b>

[This represents the amount deducted as residential service charge from employees residing at Green City Apartment Complex being under possession of Bangladesh Atomic Energy Commission (BAEC) against the Flats and Rooms allocated for some NPCBL employees at a fixed rate based on an office order of BAEC.]

**18.03 Employees Donation Fund**

Opening Balance	1,547,639	1,547,639
Addition during the year	2,148,603	-
Adjustment during the year	3,696,242	-
<b>Closing Balance</b>	<b>-</b>	<b>1,547,639</b>

[Tk. 15,47,639 represents the amount of Donation for Deceased Employee Kazi Tanveer Ahamed and the fund was handed over on 15.09.2024. Tk. 21,48,603 represents Donation to Chief Advisor's Relief and Welfare Fund for Flood and the fund was handed over on 29.08.2024. Both Donations were contributed by employees from their salary.]

**18.04 Performance Security Deposit**

Opening Balance	1,412,112	1,412,112
Addition during the year	182,857	-
Adjustment during the year	1,412,112	-
<b>Closing Balance</b>	<b>182,857</b>	<b>1,412,112</b>

[This represents the amount received against Performance Security Deposit during Procurement Process for a specified period of time.]



Notes	Particulars	Amount in BDT	
		2024-25	2023-2024
<b>18.05</b>	<b>Notice Pay</b>		
	Opening Balance	756,000	756,000
	Addition during the year	-	-
	<b>Closing Balance</b>	<b>756,000</b>	<b>756,000</b>

[This figure represents Notice Pay made by employees at their resignation till 2021-22 through payment orders. The payment orders submitted by the resigned employees during FYs 2022-23, 2023-24 and 2024-25 were not deposited by 30 June 2025 due to pending administrative decision thereon.]

**19.0 General & Administrative Expenses**

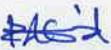
Salary & Allowances (Note 19.01)	2,268,465,119	1,757,903,743
Directors' Remuneration	8,534,397	4,977,054
Wages	1,680,930	1,905,150
Recruitment & Selection Expenses	536,664	23,816,145
Printing & Binding Expense	2,555,180	2,191,898
Promotion & Publication Expense	165,000	2,831,030
Advertisement Expense	327,084	226,527
Meeting Expenses	4,856,336	4,234,380
Professional Fee	3,764,668	3,756,668
Audit Fee	115,000	115,000
Bank Charges	328,933	271,461
Ceremony & Festival Expenses (Note 19.02)	-	4,539,905
Entertainment Expenses	685,331	326,100
Legal Fees	184,129	747,500
Training Expenses (Local) (Note 19.03)	-	8,150,457
Local Travel Expense	20,616	37,448
General Insurance Premium	2,045,209	2,182,033
Group Insurance Premium	8,995,999	15,175,033
Vehicle Registration Fees	193,743	22,652
Prizes & Presentations (Note 19.04)	-	813,872
Liveries Expenses (Note 19.05)	-	468,000
Regulatory Fees	25,070	11,641
Depreciation Expenses	15,288,926	14,149,393
Office Expenses & Stationary	2,149,302	2,069,257
Postal Charges	7,642	5,546
Vehicle Repair & Maintenance Expenses	694,910	589,819
Vehicle Rent Expenses	21,844,645	15,652,445
Vehicle Fuel Expense (Note 19.06)	215,977	-
Medical Supplies Expenses (Note 19.07)	-	3,799,940
Supplies Expenses (Note 19.8)	4,730,871	-
Electric Accessories Expenses (Note 19.09)	-	573,646
Repair-Maintenance of Residential Building (Note 19.10)	-	47,193
Repair-Maintenance of Non-Residential Building (Note 19.11)	-	21,753
Repair-Maintenance of Computer Equipment	1,440,717	91,410
Repair-Maintenance of Office Equipment	497,706	124,292
Miscellaneous Expense (Note 19.12)	-	461,784
<b>Total</b>	<b>2,350,350,104</b>	<b>1,872,290,174</b>

[This is a component under note 7.1. Please see note 4.1 for further details.]

**19.01 Salary & Allowances**

Basic Pay	764,925,415	606,575,156
House Rent Allowance	290,144,993	238,565,839
Medical Allowance	34,234,389	28,119,168
Contribution to CPF	78,666,224	74,380,478
Project Allowance	303,378,918	236,409,346
Education Support Allowance	3,704,613	2,351,516
Special Benefit	44,166,913	34,673,384
Festival Allowance	160,127,594	132,000,870
Overtime Allowance	470,610	1,355,400
Gratuity Expense	324,992,092	182,260,412
Lump Grant Expense	118,123,816	107,067,020
Consolidated Pay	145,529,542	114,145,154
<b>Total</b>	<b>2,268,465,119</b>	<b>1,757,903,743</b>

Notes	Particulars	Amount in BDT	
		2024-25	2023-2024
19.02	There was no expenditure against this head during the year.		
19.03	There was no expenditure against this head during the year.		
19.04	There was no expenditure against this head during the year.		
19.05	There was no expenditure against this head during the year.		
19.06	Expenses against this head was made from CRNPP Project in the last year.		
19.07	There was no expenditure against this head during the year.		
19.08	This figure represents Expenses for PPE of employees during this year; There was no expenditure against this head in the year.		
19.09	There was no expenditure against this head during the year.		
19.10	There was no expenditure against this head during the year.		
19.11	There was no expenditure against this head during the year.		
19.12	There was no expenditure against this head during the year.		

  
**S. Abdur Rashid FCS**  
 Company Secretary

  
**Dr. Md. Zahedul Hassan**  
 Managing Director

  
**Md. Anwar Hossain**  
 Chairman

Place: Dhaka, Bangladesh

Dated: **26 DEC 2025**



**NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)**  
**Schedule of Property, Plant & Equipment**  
**For the year ended 30 June 2025**

Annexure-A

Particulars	Cost			Rates %	Depreciation			Written Down Value
	Opening Balance at 01 July 2024	Addition	Closing Balance at 30 June 2025		Opening Balance at 01 July 2024	Charged during the year	Accumulated Depreciation	
1	2	3	4=2+3	5	6	7	8=6+7	9=4-8
Furniture & Office Equipment	6,854,758	1,671,420	8,526,178	10%	1,341,938	802,258	2,144,196	6,381,982
Motor Vehicles	124,963,100	-	124,963,100	10%	53,682,545	12,496,310	66,178,855	58,784,245
Digital Infrastructure	9,200	-	9,200	-	-	-	-	9,200
Computer & Accessories	6,071,473	3,470,800	9,542,273	20%	1,577,653	1,740,265	3,317,918	6,224,355
Medical Equipment & Furniture	817,520	-	817,520	20%	427,812	163,504	591,316	226,204
Medical Accessories	581,212	-	581,212	50%	470,447	77,389	547,837	33,375
Safety Equipment	46,000	-	46,000	20%	4,688	9,200	13,888	32,112
<b>As on 30 June 2025</b>	<b>139,343,263</b>	<b>5,142,220</b>	<b>144,485,483</b>	<b>-</b>	<b>57,505,084</b>	<b>15,288,926</b>	<b>72,794,010</b>	<b>71,691,473</b>
<b>For the Year Ended 30th June 2024</b>								
<b>As on 30 June 2024</b>	<b>135,188,876</b>	<b>4,154,387</b>	<b>139,343,263</b>	<b>-</b>	<b>43,355,692</b>	<b>14,149,393</b>	<b>57,505,084</b>	<b>81,838,179</b>

Remarks: Internet Domain has infinite useful life.

  
**S. Abdur Rashid FCS**  
 Company Secretary

  
**Dr. Md. Zahedul Hassan**  
 Managing Director

  
**Md. Anwar Hossain**  
 Chairman

Place: Dhaka, Bangladesh  
**Dated 6 DEC 2025**

