

**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**INDEPENDENT AUDITORS REPORT AND AUDITED FINANCIAL STATEMENTS**  
**As at and for the year ended 30 June 2025**

<b>Contents</b>	<b>Page No.</b>
* Independent Auditors Report	01-05
* Statement of Financial Position	06
* Statement of Profit or Loss and Other Comprehensive Income	07
* Statement of Changes in Equity	08
* Statement of Cash Flows	09
* Notes to the Financial Statements	10-24
* Schedule of Property, Plant and Equipment (Annexure-A)	25
* Statements of Investment in FDR (Annexure-B)	26-28
* Statements of Contingent Liabilities (Annexure-C)	29

**INDEPENDENT AUDITORS REPORT  
TO THE CHAIRMAN OF  
BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**

**Report on the Audit of the Financial Statements**

**Qualified Opinion**

We have audited the accompanying financial statements of BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA) (The "Corporation") 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 a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation 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 Bangladesh Oil, Gas and Mineral Corporation Act, 2022 and other applicable laws and regulations.

**Basis for Qualified Opinion**

1. Bank Balance with Oriental Bank (Now ICB Islami Bank Ltd.), STD-037, amounting to Tk. 46,528,430 has been carried forward since long without recovery but provision against deposits with doubtful recovery has not been made. This has resulted in overstatement of asset by same amount.
2. According to Note No. 19 of the Energy Security Fund, Petrobangla recognized a prior year adjustment of Tk. 142,127,577,179 in the appropriation account of profit and loss account in the financial statements, which relates to LNG purchases for the period from 2018–2019 to 2023–2024. Petrobangla stated that the Energy Security Fund, 2018 does not clearly mention the use of ESF funds, so that they treated the amount as income and adjusted it with their revenue reserve to reduce the negative balance.

According to sub-section (3) of section 4 of the Energy Security Fund 2018, if a project for gas exploration finds no extractable gas, or the gas is not economically viable, or the cost is for consultants or surveys, the money does not need to be refunded. In that case, the amount will be treated as a grant.

Since the expenses related to LNG import or purchase is not part of any exploration project, such expenses, if taken from the Energy Security Fund, must be refunded.

Also, the Petrobangla recognized this amount as a prior year adjustment, whereas it should have been recognized as current year other income of Petrobangla.

According to Para 42 and 43 of IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, prior period errors must be corrected by restating the comparative amounts for the prior period in which the error occurred, or, if the error occurred before the earliest prior period presented, by restating the opening balances of assets, liabilities, and equity.

If an entity fails to adjust its financial statements for such prior period errors, it would be considered noncompliance with IAS 8, potentially leading to inaccurate financial reporting and misleading users of the financial statements.



3. According to Notes No. 18.00, 19.00, and 20.00, Petrobangla has several funds – Energy Security Fund (ESF), Gas Development Fund (GDF), Training Fund, Research and Development Fund, and Abandonment Fund against which the entity maintains SND accounts and FDR accounts as monetary assets. However, we found discrepancies between the amounts recorded in the financial statements and the balances in the aforementioned accounts, which were not reconciled.

Particulars	Balance as per Financial Statements (TK.)	Balance as per SND and FDR (TK.)	Excess /(Shortfall) (TK.)
Gas Development Fund (GDF)	18,918,472,563	14,201,208,870	(4,717,263,692)
Energy Security Fund (ESF)	286,308,601	99,245,603	(187,062,997)
Training Fund	2,692,302,127	10,654,664,457	7,962,362,330
Research and Development	845,785,355	1,488,389,261	642,603,906
Abandonment Fund	365,324,311	239,406,187	(125,918,124)
<b>Total</b>	<b>23,108,192,957</b>	<b>26,682,914,381</b>	<b>3,574,721,424</b>

4. As per Notes No. 2.01, "Statement on Compliance" Petrobangla did not comply with the accrual basis of accounting when conducting transactions regarding amounts received as a percentage of subsidiaries' monthly sales for the Gas Development Fund (GDF) and Energy Security Fund (ESF). Instead, these amounts were received and recorded on a cash basis.

- A. During the year the following amounts were recognized from distribution companies which were occurred/arose from previous year like 2022-2023 and 2023-2024.

Fund Name	Amount In Taka
Gas Development Fund (GDF)	6,363,122,655
Energy Security Fund (ESF)	6,773,165,320

- B. Reconciliation difference on Gas Development Fund (GDF) and Energy Security Fund (ESF) of Petrobangla between distribution companies as follows.

Fund Name	Receivable amount should be recognized as per reconciliation statement between PB and Distribution company	As per Petrobangla Received and recognized amount as per cash basis (Tk.)	Difference not recognized in the financial statements as receivable (Tk.)
Gas Development Fund (GDF)	11,148,030,051	7,113,453,174	4,034,576,877
Energy Security Fund (ESF)	11,481,863,779	9,255,841,606	2,226,022,173

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



### Emphasis of Matters

Without modifying our opinion, we draw attention to the following facts as disclosed in- Note no. 07: Petrobangla currently maintains several Fixed Deposit Receipt (FDR) accounts with five Islamic banks identified as weak, namely EXIM Bank PLC, Social Islami Bank PLC, Union Bank PLC, Global Islami Bank PLC and First Security Islami Bank PLC, aggregating to a total deposit of Tk. 2,540,537,029. As per the announcement of Bangladesh Bank, these banks are presently undergoing a merger process, during which they are not permitting any disbursements or payments over two lac. Consequently, the deposits are exposed to considerable financial risk, and as of the reporting date, no recoverable measures or provisions have been made against these investments. The situation underscores the potential vulnerability of these funds and highlights the need for close monitoring and risk assessment.

Sl. No.	Name of bank	Amount In Taka
1	EXIM Bank BD PLC., Kawran Bazar Br.-FDR(IOC Oprn)	122,051,748
2	EXIM Bank BD PLC., Head Office Corp.Br.-(GDF)	74,107,815
3	Social Islami Bank PLC., Mohakhali Br.-(FDR IOC)	62,112,458
4	Social Islami Bank PLC., Gulshan Br.-(GDF)	11,522,160
5	Social Islami Bank PLC., Foreign Exchange Br.-(GDF)	12,201,788
6	Union Bank PLC., Askona Bazar Br.-(GDF)	11,815,390
7	Union Bank PLC., Jamuna Future Park Br.-(GDF)	89,382,633
8	Union Bank PLC., Bijoy Sarani Br.-(GDF)	69,562,442
9	Union Bank PLC., Dilkusha Br.-(GDF)	11,749,476
10	NRB Global Bank PLC., Nayapaltan Br.-(GDF)	207,682,822
11	NRB Global Bank PLC., Banani Br.-(GDF)	139,841,099
12	NRB Global Bank PLC., Panthopath Mohila	176,311,769
13	NRB Global Bank PLC., Nawabpur Br.-(GDF)	72,017,737
14	NRB Global Bank PLC., Uttara Br.-(IOC)	61,121,792
15	NRB Global Bank PLC., Mohakhali Br.-(GDF)	142,727,531
16	NRB Global Bank PLC., Gulshan Corp. Br.-(GDF)	269,331,319
17	First security Islami Bank PLC., Mohakhali Br.-(GDF)	315,817,235
18	First security Islami Bank PLC., Topkhana Br.-(IOC Op.)	377,204,887
19	First security Islami Bank PLC., Dilkusha Br. (IOC Op)	181,648,494
20	First Security Islami Bank PLC., Malibagh Br.	60,256,664
21	First security Islami Bank PLC., Rayerbazar Br.	60,376,937
22	First security Islami Bank PLC., Rupnagar Br.-(GDF)	11,692,833
<b>Total</b>		<b>2,540,537,029</b>

### Reporting on Other Information

Management 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 auditors 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, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.



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

Management is responsible for the preparation and fair presentation of financial statements of the Corporation in accordance with International Financial Reporting Standards (IFRS), Bangladesh Energy Regulatory Act, 2003, and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements of the Corporation that are free from material misstatement, whether due to fraud or error.

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

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

### **Auditors Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements of the Corporation as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors 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 Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors 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 auditors report. However, future events or conditions may cause the Corporation 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.

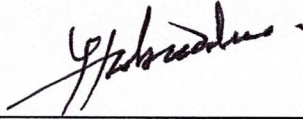
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Report on Other Legal and Regulatory Requirements

We also report the following:

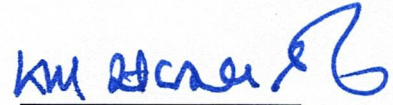
- (a) we have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purpose of our audit and made due verification thereof;
- (b) in our opinion, proper books of accounts, records and other statutory books are required by law have been kept by the Corporation so far as it appeared from our examinations of those books; and
- (c) the statements 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 accounts and returns.

Aziz Halim Khair Choudhury  
Chartered Accountants ,



Md. Aftab Uddin Ahmed FCA  
Managing Partner  
Enrollment Number: 804  
DVC: 2601070804AS568736

K. M. HASAN & CO.  
Chartered Accountants



Hedayet Ullah FCA  
Senior Partner  
Enrollment Number: 281  
DVC: 2601070281AS968995

Place: Dhaka

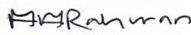
Dated: 07 January 2026




BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)  
STATEMENT OF FINANCIAL POSITION  
As at 30 June 2025

Particular	Notes	Amount in Taka	
		30 June 2025	30 June 2024
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4.00	291,791,059	305,507,127
Minor capital project (Capital work-in-progress)	5.00	8,332,134	10,592,634
<b>Total Non-current assets</b>		<b>300,123,193</b>	<b>316,099,762</b>
<b>Investments</b>			
Investment in subsidiaries	6.00	4,196,580	4,196,580
Investment in FDR accounts	7.00	34,415,786,322	30,468,616,058
Investment in shares	8.00	5,174,960	6,099,060
<b>Total Investments</b>		<b>34,425,157,862</b>	<b>30,478,911,698</b>
<b>Current assets</b>			
Group current account	9.00	13,305,231,511	13,488,669,389
Accounts receivable	10.00	335,084,879,989	314,075,709,070
Advances, deposits and prepayments	11.00	1,020,299,861	1,761,702,156
Loans to employees	12.00	661,806,506	685,136,626
Current tax assets	13.00	125,650,539,791	95,355,378,933
Cash and cash equivalents	14.00	24,425,910,201	63,726,933,446
<b>Total current assets</b>		<b>500,148,667,860</b>	<b>489,093,529,620</b>
<b>Total assets</b>		<b>534,873,948,915</b>	<b>519,888,541,079</b>
<b>Equity and liabilities</b>			
<b>Capital and reserves</b>			
Paid-up capital	15.00	1,500,000	1,500,000
Capital reserve	16.00	1,324,172,884	1,324,172,884
Unrealized gain/ (loss) on investment	8.00	(13,307,040)	(12,382,940)
Revenue reserve	17.00	(56,146,174,137)	(158,912,275,418)
<b>Total Capital and reserves</b>		<b>(54,833,808,293)</b>	<b>(157,598,985,474)</b>
<b>Funds for specific use</b>			
Gas development fund	18.00	18,918,472,563	14,954,250,207
Energy security fund	19.00	286,308,601	3,583,215,076
Other funds	20.00	3,903,411,793	3,633,879,559
<b>Total Funds for specific use</b>		<b>23,108,192,957</b>	<b>22,171,344,842</b>
<b>Long term liabilities</b>			
Long-term borrowings	21.00	100,000,000,000	50,039,275,956
Other long-term liabilities	22.00	148,744,342	143,742,641
Deferred tax liabilities	23.00	34,429,684	36,752,324
<b>Total long term liabilities</b>		<b>100,183,174,026</b>	<b>50,219,770,921</b>
<b>Current liabilities</b>			
Accounts payables	24.00	1,131,760,299	1,170,041,626
PSC operational Payable	25.00	53,417,970,636	72,531,244,677
LNG operational Payable	26.00	58,899,201,251	272,596,984,210
Inter company loan payable	27.00	3,000,000,000	6,200,000,000
Short term borrowings	28.00	35,554,441,532	8,771,815,365
Payable to NBR	29.00	278,751,622,094	212,367,537,037
Accruals and provisions	30.00	35,661,394,415	31,458,787,875
<b>Total current liabilities</b>		<b>466,416,390,226</b>	<b>605,096,410,790</b>
<b>Total equity and liabilities</b>		<b>534,873,948,915</b>	<b>519,888,541,079</b>
<b>Contingent Liabilities (Annexure-C)</b>		<b>86,001,500,000</b>	<b>136,001,500,000</b>

The annexed notes 1 to 50 are the integral part of these financial statements.

  
A K M Mizanur Rahman  
Director (Finance)  
Petrobangla

  
Md. Aknur Rahman, Ph.D.  
External Director, Petrobangla &  
Joint Secretary  
Energy & Mineral Resources Division

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

Signed for and on behalf of  
Aziz Halim Khair Choudhury  
Chartered Accountants

  
Md. Aftab Uddin Ahmed FCA  
Managing Partner  
Enrollment Number: 804  
DVC: 2601070804AS568736  
Place: Dhaka  
Dated: 07 January 2026

Signed for and on behalf of  
K. M. HASAN & CO.  
Chartered Accountants

  
Hedayet Ullah FCA  
Senior Partner  
Enrollment Number: 0281  
DVC: 2601070281AS968995




**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
For the year ended 30 June 2025

Particular	Notes	Amount in Taka	
		30 June 2025	30 June 2024
<b>Income</b>			
Sales proceeds from IOC gas and condensate	31.00	76,281,860,105	80,390,216,370
Sales proceeds of LNG	32.00	434,955,487,740	416,460,792,654
Other operating income from LNG operation	33.00	3,843,502,056	3,178,232,594
Other operating income from PSC operation		8,046,844,172	3,397,814,188
Petrobangla charge		1,858,692,860	1,891,072,455
Transport fare recovery		909,415	702,731
Gas bill for KAFCO		4,318,676,359	-
JGTDSL TM		545,469,325	-
Transmission Margin of Condensate/Gas		94,396,293	-
Miscellaneous income	34.00	7,288,189	8,512,724
<b>Total Income</b>		<b>529,953,126,515</b>	<b>505,327,343,717</b>
<b>Expenditure</b>			
Cost of sales of gas and condensate	35.00	69,561,513,810	80,906,757,426
Cost of LNG cargo and re-gasification	36.00	539,468,879,094	426,404,645,816
Personnel expense	37.00	1,746,427,557	1,739,998,600
Professional services	38.00	3,670,325	1,235,375
Promotional expense	39.00	4,150,994	6,635,598
Power expense	40.00	5,620,488	7,909,036
Communication expense	41.00	1,413,257	1,311,059
Transport expense	42.00	44,291,989	45,741,856
Occupancy expense	43.00	59,256,848	29,258,477
Administrative expense	44.00	6,544,315	6,734,799
Depreciation	4.00	20,069,754	16,892,809
Miscellaneous expense			
Others Operating Cost of PSC	45.00	15,036,434	19,277,234
LNG Finance cost		50,342,623	-
		4,569,829,135	2,042,359,758
<b>Sub-total expenditure</b>		<b>615,557,046,622</b>	<b>511,228,757,843</b>
Petrobangla actual cost recovery	46.00	(150,000,000)	(170,000,000)
<b>Total expenditure</b>		<b>615,407,046,622</b>	<b>511,058,757,843</b>
<b>Operating profit/(loss)</b>		<b>(85,453,920,107)</b>	<b>(5,731,414,126)</b>
Subsidy received from Government for LNG operation		89,000,000,000	60,000,000,000
Retained earning received from Subsidiary Companies		-	200,000,000
Fund received from ESF		10,950,000,000	-
<b>Operating profit/loss after subsidy</b>		<b>14,496,079,893</b>	<b>54,468,585,874</b>
<b>Non-operating income</b>			
Finance income/(expenses)	47.00	2,298,023,368	750,372,860
Rental income	48.00	29,062,886	26,703,867
<b>Total non-operating income</b>		<b>2,327,086,254</b>	<b>777,076,727</b>
<b>Profit/(loss) before tax</b>		<b>16,823,166,147</b>	<b>55,245,662,601</b>
<b>Income tax expenses:</b>			
Current tax			
Deferred tax income/(expense)	49.00	(4,232,376,471)	(15,851,994,352)
<b>Net surplus/(deficit)</b>	23.00	<b>2,322,640</b>	<b>1,514,989</b>
<b>Other comprehensive income:</b>			
Unrealised gain/(loss) on investment in share	50.00	(924,100)	(3,881,220)
<b>Total comprehensive income/ (loss) for the year</b>		<b>12,592,188,215</b>	<b>39,391,302,018</b>
<b>Appropriation account</b>			
Un-appropriated surplus brought forward		(159,855,272,453)	(145,546,146,437)
Prior year's adjustment		40,144,243	(92,593,806)
Prior year adjustments for LNG		142,127,577,179	-
Prior year's adjustment for PSC		(51,924,246,727)	(53,611,715,448)
<b>Net profit/(loss) after tax for the year</b>		<b>12,593,112,315</b>	<b>39,395,183,238</b>
		<b>(57,018,685,442)</b>	<b>(159,855,272,453)</b>
		<b>(57,018,685,442)</b>	<b>(159,855,272,453)</b>

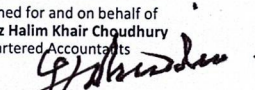
The annexed notes 1 to 50 are the integral part of these financial statements.

  
A K M Mizanur Rahman  
Director (Finance)  
Petrobangla

  
Md. Aknur Rahman, Ph.D.  
External Director, Petrobangla &  
Joint Secretary  
Energy & Mineral Resources Division

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

Signed for and on behalf of  
Aziz Halim Khair Choudhury  
Chartered Accountants

  
Md. Anwar Uddin Ahmed FCA  
Managing Partner  
Enrollment Number: 804  
DVC: 2601070804A5568736

Place: Dhaka  
Dated: 07 January 2026

Signed for and on behalf of  
K. M. HASAN & CO.  
Chartered Accountants  
  
Hedayet Ullah FCA  
Senior Partner  
Enrollment Number: 0281  
DVC: 2601070281A5968995



**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**STATEMENTS OF CHANGES IN EQUITY**  
For the year ended 2025

Particulars	Amount in Taka				
	Paid-up capital	Capital Reserve	Unrealized gain/loss on Investment in shares	Revenue Reserve	Total
Balance as on 1st July 2024	1,500,000	1,324,172,883	(12,382,940)	(158,912,275,418)	(157,598,985,474)
Transfer from General Reserve (PSC)	-	-	-	(70,485,730)	(70,485,730)
Unrealized gain/loss on Investment in shares	-	-	(924,100)	-	(924,100)
Prior year's adjustment	-	-	-	40,144,243	40,144,243
Prior year's adjustment for PSC	-	-	-	(51,924,246,727)	(51,924,246,727)
Prior year's adjustment for LNG	-	-	-	142,127,577,179	142,127,577,179
Net profit/(loss) after tax for the year	-	-	-	12,593,112,315	12,593,112,315
<b>Balance as on 30 June 2025</b>	<b>1,500,000</b>	<b>1,324,172,884</b>	<b>(13,307,040)</b>	<b>(56,146,174,137)</b>	<b>(54,833,808,293)</b>

**STATEMENTS OF CHANGES IN EQUITY**  
For the year ended 2024

Particulars	Amount in Taka				
	Paid-up capital	Capital Reserve	Unrealized gain/loss on Investment in shares	Revenue Reserve	Total
Balance as on 1st July 2023	1,500,000	1,324,172,883	(8,501,720)	(144,466,869,537)	(143,149,698,374)
Transfer from General Reserve (PSC)	-	-	-	(136,279,864)	(136,279,864)
Unrealized gain/loss on Investment in shares	-	-	(3,881,220)	-	(3,881,220)
Prior year's adjustment	-	-	-	(92,593,806)	(92,593,806)
Prior year's adjustment for PSC	-	-	-	(53,611,715,448)	(53,611,715,448)
Net profit/(loss) after tax for the year	-	-	-	39,395,183,238	39,395,183,238
<b>Balance as on 30 June 2024</b>	<b>1,500,000</b>	<b>1,324,172,883</b>	<b>(12,382,940)</b>	<b>(158,912,275,418)</b>	<b>(157,598,985,474)</b>

*A K M Mizanur Rahman*

A K M Mizanur Rahman  
Director (Finance)  
Petrobangla

*Md. Aknur Rahman, Ph.D.*

Md. Aknur Rahman, Ph.D.  
External Director, Petrobangla &  
Joint Secretary  
Energy & Mineral Resources Division

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

Signed for and on behalf of  
Aziz Halim Khair Choudhury  
Chartered Accountants

*Aftab Uddin Ahmed*  
Md. Aftab Uddin Ahmed FCA  
Managing Partner  
Enrollment Number: 804  
DVC: 2601070804AS568736

Place: Dhaka  
Dated: 07 January 2026

Signed for and on behalf of  
K. M. HASAN & CO.  
Chartered Accountants

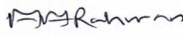
*Hedayet Ullah*  
Hedayet Ullah FCA  
Senior Partner  
Enrollment Number: 0281  
DVC: 2601070281AS968995


Hedayet Ullah FCA  
Senior Partner  
Enrollment Number: 0281  
DVC: 2601070281AS968995



**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**STATEMENT OF CASH FLOWS**  
For the year ended 30 June 2025

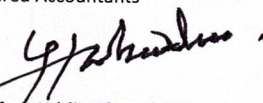
Particular	Amount in Taka	
	30 June 2025	30 June 2024
<b>A. Cash flows from operating activities</b>		
Operating profit/(loss)	14,496,079,893	54,468,585,874
<b>Adjustment for non-cash item:</b>		
Depreciation	20,069,754	16,892,809
Adjustment in revenue reserves	90,172,988,966	(53,840,589,119)
<b>Changes in working capital:</b>		
Increase/decrease in accounts receivables	(21,009,170,919)	(107,426,324,732)
Increase/decrease in advances, deposits and prepayments	741,402,295	(366,535,374)
Increase/decrease in loans and advances to employees	23,330,119	(8,116,692)
Increase/decrease in accounts payable	(38,281,327)	(70,377,351)
Increase/decrease in accruals and provisions	4,202,606,540	(42,017,951)
Increase/decrease in other long-term liabilities	5,001,701	(392,868)
Increase/decrease in other long-term borrowings	49,960,724,044	50,000,000,000
Increase/decrease in PSC operational Payable	(19,113,274,041)	18,387,954,198
Increase/decrease in LNG Operational Payable	(213,697,782,960)	16,749,849,715
Increase/decrease in Inter Company Loan payable	(3,200,000,000)	4,200,000,000
Increase/decrease in Short Term Borrowings	26,782,626,167	8,771,815,365
Increase/decrease in Payable to NBR	66,384,085,057	55,247,691,621
Advance income tax	(30,295,160,859)	(29,952,088,807)
Income tax paid	(4,232,376,471)	(659,437,136)
<b>Net cash (used in)/provided by operating activities (A)</b>	<b>(38,797,132,042)</b>	<b>15,476,909,553</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(4,093,186)	(6,923,028)
Encashment of/(Investment in) FDR	(3,947,170,263)	9,972,474,153
Non-operating income	2,327,086,254	777,076,727
<b>Net cash (used in)/provided by investing activities (B)</b>	<b>(1,624,177,195)</b>	<b>10,742,627,852</b>
<b>C. Cash flows from financing activities</b>		
Funds for specific use	936,848,115	(9,151,652,447)
Group current account	183,437,878	145,603,620
<b>Net cash (used in)/provided by financing activities (C)</b>	<b>1,120,285,993</b>	<b>(9,006,048,827)</b>
<b>D. Net changes in cash and cash equivalents (A+B+C)</b>	<b>(39,301,023,245)</b>	<b>17,213,488,578</b>
E. Opening cash and cash equivalents	63,726,933,446	46,513,444,867
F. Closing cash and cash equivalents	<b>24,425,910,201</b>	<b>63,726,933,446</b>

  
A K M Mizanur Rahman  
Director (Finance)  
Petrobangla

  
Md. Aknur Rahman, Ph.D.  
External Director, Petrobangla &  
Joint Secretary  
Energy & Mineral Resources Division

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

Signed for and on behalf of  
Aziz Halim Khair Choudhury  
Chartered Accountants

  
Md. Aftab Uddin Ahmed FCA  
Managing Partner  
Enrollment Number: 804  
DVC: 2601070804AS568736  
Place: Dhaka  
Dated: 07 January 2026

Signed for and on behalf of  
K. M. HASAN & CO.  
Chartered Accountants

  
Hedayet Ullah FCA  
Senior Partner  
Enrollment Number: 0281  
DVC: 2601070281AS968995



**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2025**

**1.00 Background and nature of business of the Corporation**

Bangladesh Oil, Gas and Mineral Corporation (Petrobangla) was established pursuant to the Presidential Order # 27 on 26 March 1972 for dealing with the exploration and development of oil, gas and mineral resources of the country. The minerals related activities of the Corporation was segregated and placed under a newly formed organization established as Bangladesh Mineral Exploration and Development Corporation (BMEDC) by the President order # 120 of 27 September 1972. The reconstituted Bangladesh Oil and Gas Corporation (BOGC) was short-named as "Petrobangla" vide Ordinance # 15 of 22 August 1974. Through the repeal of Ordinance # LXX of 1974, Oil and Gas Development Corporation was abolished and all of its assets and liabilities were vested with Petrobangla on 13 November 1976 by promulgation of the Ordinance # 88, the importation, refining and marketing of crude and petroleum products were separated and vested with the newly formed Bangladesh Petroleum Corporation (BPC).

BOGC and BMEDC were merged into a single entity under the name "Bangladesh Oil, Gas and Mineral Corporation (BOGMC)" by the Ordinance # 21 of 11 April 1985. The Corporation was short named "Petrobangla" and given the power to hold shares or interest in any company formed for the purpose of exploration and exploitation of oil, gas and mineral resources by the Act # 11 of February 1989.

**1.01 Activities of Petrobangla**

Bangladesh Oil, Gas and Mineral Corporation (Petrobangla) is a statutory body (corporation) which carries out gas, oil and mineral exploration activities together with its thirteen specialized companies. It conducts geological and geophysical exploration by its own crew, drills, exploration and development of wells by its own rig of hired contractors, processes raw gas to pipeline specification, transports them through an increasing network of high pressure transmission lines and distributes the processed gas to customers, whether be it a large power plant or fertilizer factory or a single household. Value added LPG and liquid fuel such as Motor Spirit, Diesel, Kerosene etc. are extracted from NGL and condensate which are by-products of gas. Compressed Natural Gas (CNG) is extensively used in vehicles substituting for imported liquid fuels. Furthermore, the extraction of coal and granite are also conducted by Petrobangla.

**1.02 Petrobangla companies**

Government has created specialized companies under supervision of Petrobangla to perform specific operation share of which are held by Petrobangla on behalf of Government. In the financial year 2024-2025, there are thirteen companies operating under Petrobangla, dealing in oil and gas exploration, production, transmission, distribution, conversion as well as development and marketing of coal and hard rock. The companies under Petrobangla are as follows:

Sl. No.	Name	Share holding in percentage (%)
1	Bangladesh Petroleum Exploration and Production Company Limited (BAPEX)	100
2	Bangladesh Gas Fields Company Limited (BGFCL)	100
3	Sylhet Gas Fields Limited (SGFL)	100
4	Gas Transmission Company Limited (GTCL)	100
5	Titas Gas Transmission and Distribution PLC (TGTDPCL)	75
6	Bakhrabad Gas Distribution Company Limited (BGDCL)	100
7	Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	100
8	Pashchimanchal Gas Company Limited (PGCL)	100
9	Rupantarita Prakritik Gas Company Limited (RPGCL)	100
10	Barapukuria Coal Mining Company Limited (BCMCL)	100
11	Maddhapara Granite Mining Company Limited (MGMCL)	100
12	Karnaphuli Gas Distribution Company Limited (KGDCL)	100
13	Sundarban Gas Company Limited (SGCL)	100



## 2.00 Basis of preparation and presentation of financial statements

### 2.01 Statement on compliance

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

- i. International Financial Reporting Standards (IFRS) as adopted by Financial Reporting Council (FRC) and the Institute of Chartered Accountants of Bangladesh (ICAB)
- ii. Bangladesh Oil, Gas and Mineral Corporation Act, 2022
- iii. Bangladesh Energy Regulatory Commission Act, 2003
- iv. Going concern
- v. Consistency
- vi. Accrual Basis
- vii. Historical cost convention
- viii. Other rules and regulations as applicable

### 2.02 Foreign Currencies

Foreign currencies are recorded at the exchange rates on the dates of transactions, unless there is a control over the use of a Forward Exchange Rate. Monetary assets and liabilities denominated in foreign currencies are translated at closing rate and the resulting exchange gains and losses are recognized in the statement of profit or loss and other comprehensive income except for gains and losses arising from loans directly related to capital work in progress up to the date of commissioning of the assets concerned.

### 2.03 Grants

Grants received from the Government and donor agencies relating to extension of the gas production and infrastructure are taken into the statement of profit or loss and other comprehensive income and unspent amount, if any, is transferred to deferred income account.

### 2.04 Group company account

Petrobangla is authorized to hold shares of the companies dealing with oil, gas and mineral exploration and development by the Act # 11 as of February 1989 by the amendment of Ordinance # 21 as of 11 April 1985 to manage its chain of activities. It has formed specialized companies to perform specific operations. Currently there are thirteen (13) companies operating under Petrobangla, dealing in oil and gas exploration production, transmission, distribution, conversion, as well as development and marketing of coal and hard rock. These Companies are BAPEX, GTCL, TGTDPCL, RPGCL, BCMCL, BGFL, BGDCL, MGMCL, SGFL, JGTDSL, PGCL, KGDCL and SGCL.

## 3.00 Significant accounting policies

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in the financial statements.

### 3.01 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 the statement of profit or loss and other comprehensive income.

### 3.02 Cash and cash equivalents

Cash and cash equivalents include cash in hand, collection in hand and cash at banks which are held and available for use by the Corporation without any restriction.

### 3.03 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 indirect method.



### 3.04 Property, plant and equipment

Building, machinery and equipment are stated at cost less accumulated depreciation, amortization and adjustment for any impairment in value. The initial cost of property, plant and equipment comprises its purchase price, import duties, taxes and any directly attributable costs of bringing the assets to its working condition and location for its intended use.

Depreciation is calculated under straight-line method on a quarterly basis over the estimated useful life of the assets. Freehold land is not depreciated. Other tangible assets are depreciated on a straight-line basis at rates sufficient to write-off their costs over their estimated useful life.

Rates of depreciation of the principal categories of assets are as follows:

Asset category	Rate (%) 2024-25	Rate (%) 2023-24
Land	-	-
Freehold contract/brick	2.5	2.5
Sheds and temporary structure	10	10
Walls and store yards	5	5
Furniture and fixtures	10	10
Other assets	10	10
Office equipment	15	15
Telecom/computer equipment	15	15
Electrical installation	15	15
Other equipment (lift and air coolers)	15	15
Heavy vehicles	20	20
Light vehicles	20	20

In case of addition, charging of depreciation commences from the first date of the following quarter in which addition took place and depreciation is charged up to the quarter of disposal as per policy of management.

Assets amounting to less than BDT 5,001 are treated as non-capitalized assets and charged in the statement of profit or loss and other comprehensive income under occupancy costs.

### 3.05 Revenue recognition

In compliance with the requirements of IFRS-15 (Revenue from Contracts with Customers), Petrobangla's revenue is recognized when the related management services are rendered. Sales are recognized when invoices are raised. Interest income on investments is accounted for at rates applicable for the investment.

### 3.06 Employee retirement benefit

Contribution to pension fund :

Petrobangla contributes 20.83% of total basic pay of all the employees to the pension fund, which is treated as an expense and transferred to the said fund.

### 3.07 Revenue Reserves (Note- 17)

#### General Reserve (PSC):

It is mentioned in the Article no. 19.6 of PSC of Block 9 that, "During the term of the Contract, Contractor shall pay to Petrobangla on each anniversary of the commencement of the initial Exploration Period a contract service fee of \$150,000 (one hundred and fifty thousand Dollars). This fee shall be recoverable as an operating cost under Article 13.4."

#### Research and Development Fund (Note-20):

It is mentioned in the Article no. 19.4 of PSC of Block 9 that, "Contractor shall, subject to adjustment at the end of each Calendar Year, pay to Petrobangla at the rate of US Cents 3 (three) per barrel of Contractor's Profit Oil and Profit Condensate and/or NGL and US cents 0.4 (Point four) per MCF of their Profit Gas received pursuant to Article 13.6 hereof towards contribution to research and development activities related to Petroleum or any other activities as may be determined by Petrobangla." Research and Development Fund is determined according to this clause of PSC.

#### Support for Shortfall Fund:

This fund has been formed as per Bangladesh Energy Regulatory Commission (BERC) order no.2017/02 date: February 23, 2017 in order to pay IOC gas and condensate bill and meet up revenue deficit of production, transmission and distribution companies to break-even point. This fund has been abolished by BERC order no.2018/03 date: October 16, 2018.



**Price Deficit Fund:**

As per order no. 330, dated: 29-08-1999 of Energy and Mineral Resources Division of Power, Energy and Mineral Resource Ministry PDF was created at 29-08-1999. This fund was created to cover the deficit in pricing of IOC Gas.

This fund was also abolished by BERC order no. 2018/03, date: 16-10-2018, effective from 18 September, 2018. This fund was solely used by Petrobangla to set off the price gap of IOC gas. The accumulated amount showed in this fund should have been set off with the Profit & loss accounts of 2020-21 financial year.

**3.08 Funds and Other Reserves**

**Gas Development Fund (GDF) (Note-18):**

GDF has been created as per Bangladesh Energy Regulatory Commission (BERC) order no. 2009/8 date: July 30, 2009 for funding in various projects taken by national companies to promote exploration, development, production, transmission and distribution of oil and gas around the country. This fund is operated as per GDF policy, 2012 of govt. where Petrobangla is playing a role of custodian only. Govt. may take partial or whole fund from Petrobangla in any time if wishes.

**Energy Security Fund (ESF) (Note-19):**

ESF has been formed as per Bangladesh Energy Regulatory Commission (BERC) order no.2015/09 date: August 27, 2015 to consider gas as a asset and determine a price of itself. It has been formed to ensure energy security for future generation. This fund is operated as per ESF policy, 2018 of govt. where Petrobangla is playing a role of custodian of it.

**Abandonment Fund (Note-20):**

It is mentioned in the PSC article no. 20.5.2 of Block 9 that, " Following its receipt of the Abandonment Plan, the JMC shall determine a fair procedure, in accordance with internationally accepted practices and procedures, for the setting up by Petrobangla and the Contractor of a jointly operated sinking fund to meet in due course the likely costs of implementing the Abandonment Plan, which procedure shall also provide a mechanism for the Contractor to recover its share of such costs from Cost Recovery Petroleum."

**Training Fund (Note-20):**

It is mentioned in the PSC article no. 24.6 of Block 9 that, "Contractor shall make within the first month of a Contract Year, a grant to Petrobangla of one hundred and fifty thousand United States Dollars (\$150,000) per Contract Year or part of the Year to be used for Petrobangla's own training program. This amount shall not be subject to Cost Recovery and Petrobangla cannot use the fund for any other purpose."

**3.09 Income Tax**

**(a) Current Tax**

Current tax is the expected tax payable on the taxable income for the year, and any adjustment to tax payable in respect of previous years. Applicable rate of income tax for the corporation is 25%.

Petrobangla is paying a minimum tax according to the Income Tax Act, 2023, section 163 (5) (Ka 5) @ 1% on its gross receipts as its regular tax is lower than the alternative minimum tax on gross receipts . Details are given on Note 49.

**(b) Deferred Tax**

Deferred tax has been computed and accounted for in compliance with IAS 12 : Income Taxes. The Corporation's policy of recognition of deferred tax assets/liabilities is based on temporary differences (taxable or deductible) between the carrying amount (book value) of assets and liabilities for financial reporting purposes and its tax base, and accordingly, deferred tax income/expenses has been considered to determine net profit after tax.



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>4.00</b>	<b>Property, plant and equipment</b>		
	<b>Property, plant and equipment- at cost</b>		
	Opening balance	894,797,238	864,911,709
	Addition during the year	6,353,686	29,885,529
	<b>Sub-Total</b>	<b>901,150,924</b>	<b>894,797,238</b>
	Adjustment/sale during the year	(2,434,600)	-
	<b>Closing balance</b>	<b>898,716,324</b>	<b>894,797,238</b>
	<b>Accumulated depreciation</b>		
	Opening balance	589,290,111	572,397,302
	Charged during the year	20,069,754	16,892,809
	<b>Sub-Total</b>	<b>609,359,865</b>	<b>589,290,111</b>
	Adjustment/sale during the year	(2,434,600)	-
	<b>Closing balance</b>	<b>606,925,265</b>	<b>589,290,111</b>
	<b>Written down value</b>	<b>291,791,059</b>	<b>305,507,127</b>
	Details are in Annexure-A.		
<b>5.00</b>	<b>Minor capital project (Capital work-in-progress)</b>		
	Opening balance	10,592,634	33,555,135
	Addition during the year	-	3,260,000
	<b>Sub-Total</b>	<b>10,592,634</b>	<b>36,815,135</b>
	Transfer to property, plant & equipment	(2,260,500)	(26,222,501)
	<b>Closing balance</b>	<b>8,332,134</b>	<b>10,592,634</b>
	Details are in Annexure-A.		
<b>6.00</b>	<b>Investment in subsidiaries</b>		
	Gas Transmission Company Limited (GTCL)	1,100,000	1,100,000
	Rupantarita Prakritik Gas Company Limited (RPGCL)	1,595,880	1,595,880
	Pashchimanchal Gas Company Limited (PGCL)	1,500,700	1,500,700
	<b>Total Investment in subsidiaries</b>	<b>4,196,580</b>	<b>4,196,580</b>
<b>7.00</b>	<b>Investment in FDR accounts</b>		
	This represents investment in FDR account	34,415,786,322	30,468,616,058
	<b>Details are in Annexure-B.</b>	<b>34,415,786,322</b>	<b>30,468,616,058</b>
<b>8.00</b>	<b>Investment in shares</b>		
	ICB Islamic Bank (1,848,200 shares of BDT 10 each)	18,482,000	18,482,000
	Provision for unrealised gain/(loss) on fair value measurement.	(13,307,040)	(12,382,940)
	<b>Total Investment in shares</b>	<b>5,174,960</b>	<b>6,099,060</b>
	All investment in marketable securities are valued on aggregate portfolio basis, at the lower of cost and market value, at the balance sheet date.		
<b>9.00</b>	<b>Group current account</b>		
	Bakhrabad Gas Distribution Company Limited (BGDCL)	(98,931,029)	(95,781,414)
	Bangladesh Petroleum Exploration and Production Company Limited (BAPEX)	1,203,059,700	1,240,498,401
	Bangladesh Gas Fields Company Limited (BGFCL)	(125,008,323)	(155,684,964)
	Gas Transmission Company Limited (GTCL)	1,057,534,930	1,385,574,091
	Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	(192,378,978)	(192,378,978)
	Rupantarita Prakritik Gas Company Limited (RPGCL)	730,659,553	731,863,735
	Sylhet Gas Fields Limited (SGFL)	557,589,787	559,051,298
	Titas Gas Transmission and Distribution PLC (TGTDPLC)	498,671,062	498,720,462
	Karnaphuli Gas Distribution Company Limited (KGDCL)	297,141,710	298,045,005
	Maddhapara Granite Mining Company Limited (MGMCL)	9,401,276,009	9,201,276,158
	Barapukuria Coal Mining Company Limited (BCMCL)	212,215,053	214,637,001
	Joypurhat lime stone project	308,466,227	308,466,227
	Pashchimanchal Gas Company Limited (PGCL)	(497,429,288)	(497,301,719)
	Sundarban Gas Company Limited (SGCL)	227,543,751	269,326,222
	<b>Sub- total Group current accounts</b>	<b>13,580,410,166</b>	<b>13,766,311,527</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
	<b>Project Accounts:</b>		
	Consultancy Services for Implementing the Automation of Gas T&D Pipeline Networks - --of PB	(10,537,691)	(4,271,737)
	Techno-Eco. Feas. Study, Eng. Serv. and Tender Man Serv....LNG Term. at Matarbari, Coxsazar	(203,545,351)	(197,855,351)
	Techno-Eco. Feas....Eng....LNG Term. at Moheshkhali and Kutubdia, C.bazar and Payra, Patuakhali	(20,934,050)	(20,934,050)
	Technical Assistance for Carbon Abatement of the Oil and Gas Value Chain	(43,220,000)	(50,981,000)
	TA for the Promoting Energy Transition, Safety and Energy Efficiency in the Energy Sector	(2,700,000)	(3,600,000)
	Consultancy Services for Gas Pipeline Network Master Plan (GPNMP) in Bangladesh	5,758,437	-
	<b>Sub- total Project Accounts</b>	<b>(275,178,654)</b>	<b>(277,642,137)</b>
	<b>Total Group current accounts</b>	<b>13,305,231,511</b>	<b>13,488,669,389</b>
10.00	<b>Accounts receivable</b>		
	Gas Purchase & Sales Clearing (PSC)	(58,260,023,425)	(53,301,192,347)
	LNG purchase and sales clearing Account	18,433,105,641	(22,991,180,842)
	Other Receivables	8,525,444	41,224,597
	Petrobangla charge receivable	1,199,453,468	1,086,099,872
	<b>Sub-Total</b>	<b>(38,618,938,872)</b>	<b>(75,165,048,720)</b>
	<b>For Product Sharing Contract (PSC) operation :</b>		
	Receivable-Gas purchase and sales clearing (PB)	58,260,023,424	53,301,192,346
	Accounts receivable from LNG	-	8,976,530,978
	Receivable-Gas (Note-10.01)	59,427,951,580	52,498,883,438
	Receivable-Condensate (Note-10.02)	3,304,832,762	5,816,775,521
	Receivable from KAFCO	9,172,662,802	8,634,753,700
	Receivable against TM of JGTDSL	250,574,457	480,799,143
	Receivable-Price Deficit Fund (PDF) (Note-10.03)	330,977,146	330,977,146
	<b>Sub- total PSC operation</b>	<b>130,747,022,171</b>	<b>130,039,912,272</b>
	<b>For LNG Operation:</b>		
	LNG Current Account	(18,433,105,641)	22,991,180,842
	LNG Margin Receivable (Note-10.04)	222,825,307,888	209,335,893,791
	Port Service Receivable	450,324,050	884,956,930
	LNG VAT Receivable	13,812,366,675	9,223,566,413
	20% margin against SBLC (Note-10.05)	24,295,387,926	16,710,282,728
	RPGCL C/A	1,870,478	81,491
	LNG VAT (GDF Portion) Receivable	4,645,314	4,645,314
	Other Revenue Receivable	-	50,237,988
	<b>Sub- total LNG operation</b>	<b>242,956,796,690</b>	<b>259,200,845,497</b>
	<b>Total Accounts receivable</b>	<b>335,084,879,989</b>	<b>314,075,709,070</b>
10.01	<b>Receivable-Gas</b>		
	Karnaphuli Gas Distribution Company Limited (KGDC)	1,291,033,188	1,542,797,287
	Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	8,632,177,428	12,135,956,762
	Titas Gas Transmission and Distribution PLC (TGTDPLC)	23,264,025,934	18,031,276,131
	Bakhrabad Gas Distribution Company Limited (BGDC)	9,599,312,053	9,824,916,474
	Pashchimanchal Gas Company Limited (PGCL)	5,663,745,003	2,317,512,811
	Sundarban Gas Company Limited (SGCL)	1,449,008,624	984,976,029
	Gas Transmission Company Limited (GTCL)	9,528,649,349	7,661,447,946
	<b>Total Receivable-Gas</b>	<b>59,427,951,580</b>	<b>52,498,883,438</b>
10.02	<b>Receivable-Condensate</b>		
	Rupantarita Prakritik Gas Company Limited (RPGCL)- Third party	397,363,008	512,158,672
	Sylhet Gas Fields Limited (SGFL)- Fractionation Plant	2,876,723,502	5,187,080,566
	Bangladesh Gas Fields Company Limited (BGFL) - Fractionation Plant	-	21,018,032
	Bangladesh Gas Fields Company Limited (BGFL) -Third party	30,746,252	96,518,252
	<b>Total Receivable-Condensate</b>	<b>3,304,832,762</b>	<b>5,816,775,521</b>
10.03	<b>Receivable-Price Deficit Fund (PDF)</b>		
	Titas Gas Transmission and Distribution PLC (TGTDPLC)	330,977,146	330,977,146
	<b>Total Receivable-Price Deficit Fund (PDF)</b>	<b>330,977,146</b>	<b>330,977,146</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>10.04</b>	<b>LNG Margin Receivable</b>		
	Titas Gas Transmission and Distribution PLC (TGTDPCL)	120,559,301,757	107,322,098,513
	Bakhrabad Gas Distribution Company Limited (BGDCL)	29,169,330,700	25,974,380,578
	Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	31,082,812,297	36,026,558,439
	Karnaphuli Gas Distribution Company Limited (KGDCL)	9,737,251,259	15,052,638,002
	Pashchimanchal Gas Company Limited (PGCL)	9,888,649,839	9,409,963,341
	Sundarban Gas Company Limited (SGCL)	5,609,449,015	4,195,006,615
	Gas Transmission Company Limited (GTCL)	16,778,513,021	11,355,248,305
	<b>Total LNG Margin Receivable</b>	<b>222,825,307,888</b>	<b>209,335,893,791</b>
<b>10.05</b>	<b>20% margin against SBLC</b>		
	<b>Opening balance</b>	<b>16,710,282,728</b>	<b>11,760,958,168</b>
	New SBLC issued	27,259,815,166	13,298,489,501
	Prior year adjustment	(1,859,523,816)	-
		<b>42,110,574,077</b>	<b>25,059,447,669</b>
	SBLC refund/adjust	(17,815,186,152)	(8,349,164,940)
	<b>Closing balance</b>	<b>24,295,387,926</b>	<b>16,710,282,728</b>
<b>11.00</b>	<b>Advances, deposits and prepayments</b>		
	Advance against purchase/expenses	1,134,896	1,167,235
	Advance against salary	(92,600)	(92,600)
	Advance against TA/DA	10,349,342	11,008,318
	Employee Modified National Scale of Pay (MNSP) salary advance.	314,877	322,152
	Incentive bonus recoverable account	79,130	79,130
	Other employee recoverable account	(998,819)	(647,175)
	Other Advances (Note - 11.01)	1,009,513,035	1,749,865,097
	<b>Total Advances, deposits and prepayments</b>	<b>1,020,299,861</b>	<b>1,761,702,156</b>
<b>11.01</b>	<b>Other advances</b>		
	Govt. Treasury Bill	2,487,090	2,487,090
	Dhaka University Treasury	-	(466)
	Advance Income Tax- PSC (Chevron & Tullow Portion)	964,175,025	1,687,132,626
	PSC operation	12,415	12,415
	Other deposits control a/c	1,250,504	1,250,504
	Other Advance A/c	41,588,000	58,982,927
	<b>Total Other advances</b>	<b>1,009,513,035</b>	<b>1,749,865,097</b>
	Note: Other advance A/c included BDT 38,985,000, which was deposited to Foley Hoag lawyers' trust accounts (client escrow accounts) as retainer money. This amount will be refunded to Petrobangla by Foley Hoag LLP after the end of the arbitration.		
<b>12.00</b>	<b>Loans to employees</b>		
	Employee house building loan	565,658,042	595,059,300
	Employee house building loan interest	79,332,574	70,725,702
	Employee motor cycle loan	12,804,587	14,990,229
	Employee motor cycle loan interest	3,985,118	4,335,209
	Employee computer purchase loan	25,885	25,885
	Employee disaster loans	300	300
	<b>Total Loans to employees</b>	<b>661,806,506</b>	<b>685,136,626</b>
<b>13.00</b>	<b>Current tax assets</b>		
	Advance Income Tax (13.01)	125,650,539,791	95,355,378,933
	<b>Total current tax assets</b>	<b>125,650,539,791</b>	<b>95,355,378,933</b>
<b>13.01</b>	<b>Advance Income Tax</b>		
	Opening balance	95,355,378,933	65,403,290,125
	Add: Addition during the year (Note-13.1.1)	30,295,160,859	29,952,088,807
	<b>Sub- total</b>	<b>125,650,539,791</b>	<b>95,355,378,933</b>
	Less: Adjustment during the year	-	-
	<b>Closing balance</b>	<b>125,650,539,791</b>	<b>95,355,378,933</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>13.1.1 Addition during the year</b>			
	Advance Income Tax (IOC)	1,647,409,380	1,334,248,996
	Advance Income Tax (LNG)	28,548,996,149	28,448,017,925
	AIT on STD Bank Interest (PB)	16,127,042	20,249,145
	AIT on Petrobangla Charge	82,628,288	149,572,742
	<b>Total addition during the year</b>	<b>30,295,160,859</b>	<b>29,952,088,807</b>
<b>14.00 Cash and cash equivalents</b>			
	Cash at bank (14.01)	24,425,908,811	63,726,933,346
	Cash in hand	1,390	100
	<b>Total Cash and cash equivalents</b>	<b>24,425,910,201</b>	<b>63,726,933,446</b>
<b>14.01 Cash at bank</b>			
	IFIC Bank PLC, Petrocentre, CD-249	38,883,303	3,575,280
	Janata Bank PLC, Local Office F.C. A/C-27751	10,313,938,086	2,131,562,118
	Standard Bank PLC, KB Br,STD#00027	233,279	47,672,121
	Agrani bank PLC, Shaheed Abrar Fahad Avenue, Corp. Br.-FC(Abond.Fund)	363,774,028	340,600,416
	Agrani bank PLC, LO-255-2(BOG)	27,563,729	475,952,766
	Agrani Bank PLC, Foreign Exchange Branch STD-83-5	10,535,290	10,304,302
	Dutch Bangla Bank PLC, Local Office Br. STD-6733	8,125	5,489,172
	Agrani Bank PLC, Hotel Sheraton Br. STD-207	99,245,604	3,201,753,942
	Agrani Bank PLC, Shaheed Abrar Fahad Avenue -STD-1318	1,809,583,720	2,846,451,982
	Agrani Bank PLC, Panthapath Br.STD-240000121	627,232,106	1,015,419,273
	Agrani Bank PLC, Shaheed Abrar Fahad Avenue, Corp. Br.STD-12943820	3,924,069,921	25,869,755,054
	Agrani Bank PLC, Principal Office, STD-0200012947391	198,478,871	5,562,369,692
	ICB Islamic Bank Limited, Kawran Bazar- STD-037 (BOG)	46,528,430	46,543,730
	IFIC Bank PLC, Kawran Bazar-Br. (LNG) STD-0170271931041	80,627,789	1,655,918,976
	AB Bank PLC, Kawran Bazar (BOG)	235,109,972	226,043,057
	Bangladesh Krishi Bank, Air port Road STD-39	170,544,148	119,138,226
	City Bank PLC, Kawran Bazar Br. STD-04	-	26,280,015
	Commercial Bank of Ceylon PLC, Tejgaon Br.STD-737	55,737	14,742,926
	Dhaka Bank PLC, Kawran Bazar Branch	71,008,977	66,146,033
	Eastern Bank PLC, Sonargaon Branch, STD-262786	63,308,098	60,866,307
	IFIC Bank PLC, STD-173600015	362,515,640	2,803,012,925
	Janata Bank PLC, L.O., STD-819599	536,690,964	8,534,441,602
	Janata Bank PLC, KB-100217210148	2,484,183,905	1,263,518,395
	Bank Asia PLC Tower Br. STD-0032	478,631,758	458,938,181
	Mercantile Bank PLC, STD-622, Kawran bazar Br.	66,265,239	65,624,634
	National Bank PLC, KB (BOG )	267,669	34,086,813
	National Credit & Commerce Bank PLC (NCCB), Kawran Bazar Branch.	119,606,732	117,482,531
	National Credit & Commerce Bank PLC (NCCB)-STD 059	86,821	17,831,473
	NCC Bank PLC, Panthopath Br.-STD-0287	84,493,765	83,125,628
	One Bank PLC, KB Br. STD-1077	488,542	38,549,804
	Pubali Bank PLC, Hotel Sonergaon Br. STD-06	128,993,968	124,543,579
	Rupali Bank PLC, T.C.B Br. STD-11	126,458,452	644,599,698
	Rupali Bank PLC, Local Office Br. (STD-0018024000225)-LNG	4,938,889	4,846,185
	Sonali Bank PLC, Hotel Sonergaon Br, STD-36000115	1,488,389,261	1,296,496,877
	Standard Chartered Bank	23,845,455	4,297,797,431
	Dutch Bangla Bank PLC, Kawran Bazar Branch	70,565,572	66,659,117
	South East Bank PLC, K.B. Br.	80,125,750	77,792,224
	The Hong Kong Shanghai Banking Corporation Limited (HSBC), Mgt. Office	63,888,404	2,193,794
	United Commercial Bank PLC, STD-408	63,232,313	61,125,110
	United Commercial Bank PLC, New Eskaton Br.STD-04	19,851	801,250
	Petrobangla Personnel Ledger Account-133003100	1,475,668	1,601,154
	BRAC Bank PLC. Banani 11 Br. -LNG	70,042,180	-
	Prime Bank PLC, Gulshan Br. -LNG	46,070,320	-
	Mutual Trust Bank PLC, MTB Centre Corp. Br.(1310000169304)	38,523,028	-
	<b>Bank balance for GDF:</b>		
	Sonali Bank PLC TCB Br. STD-1310000109-7	5,379,451	5,279,552
	<b>Total Cash at bank</b>	<b>24,425,908,811</b>	<b>63,726,933,346</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>15.00</b>	<b>Paid-up capital</b>		
	This represents :		
	Paid-up capital	1,500,000	1,500,000
	<b>Total Paid-up capital</b>	<b>1,500,000</b>	<b>1,500,000</b>
	In the year of 1972, paid-up capital of BMOGC was BDT 1,500,000. At the time of segregation of mineral related activities of BMOGC, paid-up capital was split between Petrobangla and BMEDC amounting to BDT 1,000,000 and BDT 500,000 respectively. Later when these two entities were merged together, the paid-up capital again raised to BDT 1,500,000.		
<b>16.00</b>	<b>Capital reserve</b>		
	Foreign grants for Official Development Assistance (ODA)-Japan.	116,521,470	116,521,470
	Capital reserve	33,949,000	33,949,000
	<b>Sub-Total</b>	<b>150,470,470</b>	<b>150,470,470</b>
	For PSC operation	1,173,702,414	1,173,702,414
	<b>Total Capital reserve</b>	<b>1,324,172,884</b>	<b>1,324,172,884</b>
<b>17.00</b>	<b>Revenue reserve</b>		
	General reserves (rental)	62,600,000	62,600,000
	General reserves (PSC) (Note-17.01)	809,911,305	880,397,035
	<b>Sub-Total</b>	<b>872,511,305</b>	<b>942,997,035</b>
	Support for shortfall fund		
	Un-appropriated surplus/(deficit)	(57,018,685,442)	(159,855,272,453)
	<b>Net surplus/ (deficit)</b>	<b>(57,018,685,442)</b>	<b>(159,855,272,453)</b>
	<b>Total revenue reserve</b>	<b>(56,146,174,137)</b>	<b>(158,912,275,418)</b>
<b>17.01</b>	<b>General reserves (PSC)</b>		
	Opening balance	880,397,035	1,016,676,899
	Addition during the year	72,800,000	110,334,087
	Adjustment during the year	(143,285,730)	(246,613,951)
	<b>Closing balance</b>	<b>809,911,305</b>	<b>880,397,035</b>
<b>18.00</b>	<b>Gas development fund</b>		
	Opening balance	14,954,250,207	26,549,990,014
	Add: Addition during the year	9,668,026,950	7,155,604,113
		24,622,277,157	33,705,594,127
	Less: Adjustment during the year	(5,703,804,594)	(18,751,343,920)
	<b>Closing balance</b>	<b>18,918,472,563</b>	<b>14,954,250,207</b>
<b>19.00</b>	<b>Energy security fund</b>		
	Opening balance	3,583,215,076	1,528,142,974
	Add: Addition during the year	7,672,073,477	6,911,704,600
		11,255,288,553	8,439,847,574
	Less: Adjustment during the year	(10,968,979,952)	(4,856,632,498)
	<b>Closing balance</b>	<b>286,308,601</b>	<b>3,583,215,076</b>
<b>20.00</b>	<b>Other funds</b>		
	Abandonment fund	365,324,311	342,150,699
	Training fund	2,692,302,127	2,501,556,658
	Research & Development fund (Note: 20.01)	845,785,355	790,172,201
	<b>Total Other Funds</b>	<b>3,903,411,793</b>	<b>3,633,879,559</b>
<b>20.01</b>	<b>Research and development fund</b>		
	Opening balance	790,172,201	735,259,728
	Add: Addition during the year	55,613,154	54,912,473
		845,785,355	790,172,201
	Less: Adjustment during the year	-	-
	<b>Closing balance</b>	<b>845,785,355</b>	<b>790,172,201</b>
<b>21.00</b>	<b>Long-term borrowings</b>		
	Foreign Credit/Loan (IDA 2720 BD - GDP)	-	39,275,956
	Loan from Finance Ministry (For PSC)	100,000,000,000	50,000,000,000
	<b>Total long-term borrowings</b>	<b>100,000,000,000</b>	<b>50,039,275,956</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>22.00</b>	<b>Other long-term liabilities</b>		
	Provision for leave pay	148,734,882	143,733,181
	Provision for PSC contractors	9,460	9,460
	<b>Total Other long-term liabilities</b>	<b>148,744,342</b>	<b>143,742,641</b>
<b>23.00</b>	<b>Deferred tax liabilities</b>		
	<b>Carried amount as per Petrobangla books of accounts</b>		
	Total property, plant and equipment	291,791,059	305,507,127
	Less: Land	3,426,112	3,426,112
	<b>Sub-Total</b>	<b>288,364,947</b>	<b>302,081,015</b>
	Carrying amount of PPE as per tax base	150,646,212	168,436,200
	Taxable temporary difference	137,718,734	133,644,815
	<b>Deferred tax liabilities (@25% TTD)</b>	<b>34,429,684</b>	<b>36,752,324</b>
	<b>Deferred tax income/(expenses) recognized during the year</b>	<b>2,322,640</b>	<b>1,514,989</b>
<b>24.00</b>	<b>Accounts payables</b>		
	Suppliers' deposit control account	3,407,891	2,507,791
	Payable to suppliers	11,190,237	12,160,480
	Petrobangla Provident Fund	2,106,425	2,101,295
	Petrobangla Pension Fund	(236,263,762)	(201,689,780)
	Petrobangla Officers Association	113,429	199,664
	Petrobangla Officers and Staff Welfare Fund	37,443,050	36,888,118
	Petrobangla Staff Union	309,115	308,315
	VAT deducted from supplier bills	(3,885,305)	(4,060,891)
	Government tax (10% on advertisement)	31,069	31,069
	Directory of freeman publications surcharge	46,365	46,204
	Income tax deducted from supplier bill	(55,344,163)	(52,865,919)
	Deduction for revenue stamps	255,969	498,179
	Employee bonus	11,155,116	12,951,239
	Liability for expenses	467,402	467,402
	Payment of Insurance Claim to Employee	172,072	172,072
	Other payables (Note-24.01)	1,360,555,390	1,360,326,389
	<b>Total Accounts payables</b>	<b>1,131,760,299</b>	<b>1,170,041,626</b>
<b>24.01</b>	<b>Other payables</b>		
	Explore Fund-BAPEX Debt Service Liability (DSL)	248,599,674	248,599,674
	Explore Fund-BAPEX operating costs	33,794,360	33,794,360
	Deficit wellhead margin-BAPEX	1,078,981,829	1,078,981,829
	Disaster fund-officers payroll suspense	415,338	499,307
	Death subs-officers payroll suspense	163,334	90,484
	Payroll suspense-officers	7,276,857	7,037,037
	Payroll suspense - staff	(8,711,232)	(8,711,532)
	Incentive bonus suspense	35,230	35,230
	<b>Total Other payables</b>	<b>1,360,555,390</b>	<b>1,360,326,389</b>
<b>25.00</b>	<b>PSC operational Payable</b>		
	Accounts payable to IOC's (Note-25.01)	27,241,190,753	58,068,343,864
	Payable to LNG	23,305,986,778	10,082,517,756
	Income tax payable	1,398,375,609	2,947,944,674
	Transmission charge for condensate	1,472,417,496	1,432,438,383
	<b>Total PSC operational Payable</b>	<b>53,417,970,636</b>	<b>72,531,244,677</b>
<b>25.01</b>	<b>Accounts payable to IOC's</b>		
	Payable against gas bill	27,241,190,753	58,068,343,864
	<b>Total Accounts payable to IOC's</b>	<b>27,241,190,753</b>	<b>58,068,343,864</b>
<b>26.00</b>	<b>LNG operational Payable</b>		
	Accounts payable to LNG (Note-26.01)	20,587,479,135	65,891,996,865
	At cost charges payable	84,724,437	68,534,796
	Payable to PSC Accounts	(23,305,986,778)	(1,105,986,778)
	Fund received from ESF	-	145,189,225,172
	Received from GDF	61,300,193,709	61,300,193,709
	Surveyor's Cost Payable	3,349,201	8,848,500
	Port Charge Payable	59,753,721	180,493,015



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
	River Dues Payable	62,925,526	659,952,058
	Excess Laytime Fees Payable	58,693,522	191,825,308
	Late Payment Interest Payable	48,068,779	211,901,565
	<b>Total LNG operational Payable</b>	<b>58,899,201,251</b>	<b>272,596,984,210</b>
<b>26.01</b>	<b>Accounts payable to LNG</b>		
	Payable against gas bill	20,587,479,135	65,891,996,865
	<b>Total Accounts payable to LNG</b>	<b>20,587,479,135</b>	<b>65,891,996,865</b>
<b>27.00</b>	<b>Inter company loan payable</b>		
	Loan Received from KGDCL	-	2,000,000,000
	Loan received from BGFCL	1,000,000,000	1,000,000,000
	Loan received from BCMCL	2,000,000,000	2,000,000,000
	Loan received from RPGCL	-	1,200,000,000
	<b>Total Inter company loan payable</b>	<b>3,000,000,000</b>	<b>6,200,000,000</b>
<b>28.00</b>	<b>Short term borrowings</b>		
	Short term borrowings from ITFC (Note-28.01)	15,554,441,532	8,771,815,365
	Short term borrowings from BPC (Note-28.02)	20,000,000,000	-
	<b>Total Short term borrowings</b>	<b>35,554,441,532</b>	<b>8,771,815,365</b>
<b>28.01</b>	<b>Short term borrowings from ITFC</b>		
	Opening Balance	8,771,815,365	-
	Add: Addition during the year	6,782,626,167	8,771,815,365
		<b>15,554,441,532</b>	<b>8,771,815,365</b>
	Less: Adjustment during the year	-	-
	<b>Total Short term borrowings from ITFC</b>	<b>15,554,441,532</b>	<b>8,771,815,365</b>
<b>28.02</b>	<b>Short term borrowings from BPC</b>		
	Opening Balance	-	-
	Add: Addition during the year	20,000,000,000	-
		<b>20,000,000,000</b>	-
	Less: Adjustment during the year	-	-
	<b>Total Short term borrowings from BPC</b>	<b>20,000,000,000</b>	-
<b>29.00</b>	<b>Payable to NBR</b>		
	VAT payable for PSC	40,339,159,428	38,264,483,804
	CD/VAT/TAX payable for LNG	216,175,235,790	155,874,159,830
	SD/VAT payable for LNG	22,237,226,876	18,228,893,403
	<b>Total Payable to NBR</b>	<b>278,751,622,094</b>	<b>212,367,537,037</b>
<b>30.00</b>	<b>Accruals and provisions</b>		
	Provision for Income tax (Note-30.01)	35,647,153,919	31,441,362,383
	Provision for audit fees	1,822,955	1,372,955
	Provision for expenses	12,417,541	16,052,537
	<b>Total Accruals and provisions</b>	<b>35,661,394,415</b>	<b>31,458,787,875</b>
<b>30.01</b>	<b>Provision for Income Tax</b>		
	Opening balance	31,441,362,383	16,248,805,167
	Add: Addition during the year	4,205,791,536	15,192,557,216
	<b>Sub-Total</b>	<b>35,647,153,919</b>	<b>31,441,362,383</b>
	Less: Adjustment during the year	-	-
	<b>Sub-Total</b>	<b>35,647,153,919</b>	<b>31,441,362,383</b>
	Less: Adjustment for over provision	-	-
	<b>Closing balance</b>	<b>35,647,153,919</b>	<b>31,441,362,383</b>
<b>31.00</b>	<b>Sales proceeds from IOC gas and condensate</b>		
	Sales proceeds from IOC gas (Note-31.01)	55,953,345,690	58,309,463,765
	Sales proceeds of IOC condensate (Note-31.02)	20,328,514,415	22,080,752,605
	<b>Total Sales proceeds from IOC gas and condensate</b>	<b>76,281,860,105</b>	<b>80,390,216,370</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>31.01</b>	<b>Sales proceeds from IOC gas</b>		
	Sales Proceeds from IOC gas (IOC share)	36,126,809,616	17,180,746,499
	Sales Proceeds - IOC Gas Margin of NG & LNG Portion	45,216,498,890	68,542,333,045
	<b>Sub-Total</b>	<b>81,343,308,506</b>	<b>85,723,079,544</b>
	SD and VAT on gas sales	(25,389,962,816)	(27,413,615,779)
	<b>Total Sales proceeds from IOC gas</b>	<b>55,953,345,690</b>	<b>58,309,463,765</b>
<b>31.02</b>	<b>Sales proceeds from IOC condensate</b>		
	Sales proceeds from IOC condensate (IOC share)	8,910,131,635	4,416,150,521
	Sales proceeds from condensate (profit portion)	11,418,382,780	17,664,602,084
	<b>Total Sales proceeds from IOC condensate</b>	<b>20,328,514,415</b>	<b>22,080,752,605</b>
<b>32.00</b>	<b>Sales proceeds of LNG</b>		
	Sales proceeds of LNG	412,122,550,791	397,468,341,129
	SD/VAT on gas sales proceeds	22,832,936,950	18,992,451,525
	<b>Total Sales proceeds of LNG</b>	<b>434,955,487,740</b>	<b>416,460,792,654</b>
<b>33.00</b>	<b>Other operating income from LNG operation</b>		
	Port services charges	3,843,502,056	3,125,705,368
	Fee reduction	-	52,527,226
	<b>Total Other operating income from LNG operation</b>	<b>3,843,502,056</b>	<b>3,178,232,594</b>
<b>34.00</b>	<b>Miscellaneous income</b>		
	Other income	6,392,586	8,512,724
	Sale of scrap	895,603	-
	<b>Total Miscellaneous income</b>	<b>7,288,189</b>	<b>8,512,724</b>
<b>35.00</b>	<b>Cost of sales of gas and condensate</b>		
	This consists of as follows:		
	Purchase of gas (IOC share)	54,988,543,324	66,313,846,778
	Purchase of condensate (IOC share)	4,974,343,600	4,919,795,287
	Transmission charge of condensate (Note-35.01)	119,951,460	160,658,730
	Tax and duties	815,322	-
	Income tax of IOC	9,477,860,104	9,512,456,631
	<b>Total Cost of sales of gas and condensate</b>	<b>69,561,513,810</b>	<b>80,906,757,426</b>
<b>35.01</b>	<b>Transmission charge of condensate</b>		
	Transmission charge of condensate	119,951,460	160,658,730
	<b>Total Transmission charge of condensate</b>	<b>119,951,460</b>	<b>160,658,730</b>
<b>36.00</b>	<b>Cost of LNG Cargo and Re-gasification</b>		
	This consists of as follows:		
	Operating expenses (Note- 36.01)	480,282,420,156	373,216,995,525
	Other operating expenses (Note -36.02)	59,186,458,938	53,187,650,291
	<b>Total Cost of LNG Cargo and Re-gasification</b>	<b>539,468,879,094</b>	<b>426,404,645,816</b>
<b>36.01</b>	<b>Operating expenses</b>		
	LNG price	435,743,449,646	337,719,702,395
	Compensation for services	21,053,478,176	15,982,931,609
	At cost charge	652,555,384	521,909,997
	VAT & VAT-GDF against LNG	22,832,936,950	18,992,451,525
	<b>Total Operating expenses</b>	<b>480,282,420,156</b>	<b>373,216,995,525</b>
<b>36.02</b>	<b>Other operating expenses</b>		
	SD/VAT/TAX at import stage	57,598,137,400	51,558,558,971
	River dues	227,752,799	966,443,636
	Surveyor's cost	16,917,672	11,457,988
	Port charge	308,127,662	293,183,364
	Excess Laytime Demurrage	993,349,180	358,006,332
	Other Operating Expenses	42,174,225	-
	<b>Total Other operating expenses</b>	<b>59,186,458,938</b>	<b>53,187,650,291</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>37.00</b>	<b>Personnel expense</b>		
	Officers' salaries	126,371,546	165,382,953
	Staff salaries	34,652,815	46,713,824
	Employees' income tax	(108,815)	(1,119,128)
	Staff overtime	14,908,150	15,340,074
	Incentive bonus (annual)- Officer's	21,086,547	7,278,466
	Incentive bonus (annual)-staff	5,169,550	1,780,206
	Festival bonus - officers	16,465,710	16,710,245
	Festival bonus - staff	4,299,080	4,743,460
	Bangla new year bonus-officer	1,647,947	1,683,545
	Bangla new year bonus-staff	425,282	443,848
	Other honorariums	2,772,621	3,949,270
	Charge allowance-officer extra duty	311,121	244,151
	Charge allowance-staff	-	9,435
	Conveyance allowance-Staff	502,314	426,295
	Entertainment allowance	65,770	52,637
	Lunch subsidy-off.& staff	8,275,882	9,255,315
	Gas subsidy (allow) - officers	4,215,584	4,453,323
	Gas subsidy (allow) - staff	3,790,328	3,475,494
	Meal allowance	333,413	284,328
	Medical allowance - officers	3,116,679	3,278,099
	Medical allowance - staff	2,788,745	2,556,092
	Washing allowance - staff	146,558	149,115
	Other allowances	8,537,987	8,653,166
	Wages of casual labour	18,633,515	16,557,873
	House rent allowance-officers	45,910,701	46,377,851
	House rent allowance-staff	13,424,736	14,201,157
	Company contribution to Pension Fund	1,350,206,271	1,310,000,000
	Company contribution to Provident Fund	1,031,404	1,039,303
	Group insurance premiums	3,974,965	4,823,547
	Gratuity - officers	2,264,121	2,995,085
	Liveries & uniforms - officers	10,138,957	10,522,702
	Liveries and uniforms - staff	9,746,174	6,653,823
	Medical expenses	6,009,279	5,710,823
	Education assistance allowance	1,327,979	1,412,687
	Scholarships & stipends scheme	645,780	607,120
	Other employee's welfare/amenities	3,250,000	3,050,000
	Leave pay	14,496,558	15,261,737
	Recreation leave - staff	518,050	309,349
	Recreation leave-officers	1,817,800	1,083,730
	Training & education - local	3,245,652	3,647,601
	Training & education - Foreign	10,800	-
	<b>Total Personnel expense</b>	<b>1,746,427,557</b>	<b>1,739,998,600</b>
<b>38.00</b>	<b>Professional services</b>		
	Legal expenses	2,586,575	410,375
	External audit fees	853,750	825,000
	Other advisors/consults- local	230,000	-
	<b>Total Professional services</b>	<b>3,670,325</b>	<b>1,235,375</b>
<b>39.00</b>	<b>Promotional expense</b>		
	Advertising-press	1,424,440	3,879,383
	Gas safety day	-	50,000
	Entertainment-local	2,726,554	2,706,215
	<b>Total Promotional expense</b>	<b>4,150,994</b>	<b>6,635,598</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>40.00</b>	<b>Power expense</b>		
	Electricity	5,261,095	7,349,327
	Gas	359,393	559,709
	<b>Total Power expense</b>	<b>5,620,488</b>	<b>7,909,036</b>
<b>41.00</b>	<b>Communication expense</b>		
	Telephone	1,411,498	1,308,206
	Postage	1,759	2,853
	<b>Total Communication expense</b>	<b>1,413,257</b>	<b>1,311,059</b>
<b>42.00</b>	<b>Transport expense</b>		
	Patrol, octane and lubricant (POL)-other transport vehicles	15,818,816	15,428,871
	Bus hire (for staff)	16,203,370	16,560,401
	Repair and maintenance-passenger vehicles	6,534,868	7,153,390
	Officers' travelling-local	4,765,986	5,147,603
	Staff travelling-local	968,949	687,171
	Vehicle insurance	-	484,190
	Vehicle taxes and licenses	-	280,230
	<b>Total Transport expense</b>	<b>44,291,989</b>	<b>45,741,856</b>
<b>43.00</b>	<b>Occupancy expense</b>		
	Repair and maintenance-office equipment	1,835,890	9,502,078
	Repair and maintenance-office buildings	24,365,974	17,643,209
	Repair and maintenance-office furniture and fixtures	-	250
	Non-capitalized equipment/appliances	53,585	67,255
	Non-capitalized furniture and fittings	-	4,510
	Rates and taxes	30,730,171	394,592
	Water and sewerage	1,275,117	1,315,820
	Crockery and cutlery	193,217	115,047
	Office cleaning	113,861	91,383
	Non-capitalized unclassified	689,033	124,333
	<b>Total Occupancy expense</b>	<b>59,256,848</b>	<b>29,258,477</b>
<b>44.00</b>	<b>Administrative expense</b>		
	Office stationery and printing	6,100,342	6,262,500
	Press/books/periodicals-general	425,285	453,611
	Personal and fidelity insurance	863	863
	Other- insurance	17,825	17,825
	<b>Total Administrative expense</b>	<b>6,544,315</b>	<b>6,734,799</b>
<b>45.00</b>	<b>Miscellaneous expense</b>		
	Miscellaneous expenses	15,036,434	19,277,234
	<b>Total Miscellaneous expense</b>	<b>15,036,434</b>	<b>19,277,234</b>
<b>46.00</b>	<b>Petrobangla actual cost recovery</b>		
	Barapukuria Coal Mining Company Limited	150,000,000	150,000,000
	Maddhapara Granite Mining Company Limited	-	20,000,000
	<b>Total Petrobangla actual cost recovery</b>	<b>150,000,000</b>	<b>170,000,000</b>
<b>47.00</b>	<b>Finance income/(expenses)</b>		
	Interest on short term deposit	85,926,767	89,535,604
	Interest on house building loan	22,353,529	23,020,203
	Interest on motor cycle loan	626,844	784,868
	PSC financial income from STD bank account	320,741,907	476,901,671
	PSC financial income from FDR	1,706,770,656	1,280,193,139
	LNG financial income	1,272,835,956	1,032,817,999
	<b>Sub-total finance income</b>	<b>3,409,255,659</b>	<b>2,903,253,484</b>
	Finance expense (bank charges & commissions)	(1,111,232,291)	(2,152,880,624)
	<b>Total Finance income/(expenses)</b>	<b>2,298,023,368</b>	<b>750,372,860</b>



Notes	Particular	Amount in Taka	
		30 June 2025	30 June 2024
<b>48.00</b>	<b>Rental income</b>		
	IFIC Bank PLC.	11,115,394	10,730,218
	Bangladesh Gas Fields Company Limited (BGFL)	4,160,370	3,482,848
	Sylhet Gas Fields Limited (SGFL)	1,625,092	1,911,838
	Pashchimanchal Gas Company Limited (PGCL)	2,290,169	850,045
	Sundarban Gas Company Limited (SGCL)	1,333,002	1,454,185
	Karnaphuli Gas Distribution Company Limited (KGDCL)	2,369,716	6,716
	Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	2,036,997	1,458,402
	Barapukuria Coal Mining Company Limited (BCMCL)	1,906,631	3,100,016
	Maddhapara Granite Mining Company Limited (MGMCL)	699,737	1,191,471
	Banani housing complex and others	-	23,775
	Bakhrabad Gas Distribution Company Limited (BGDCL)	1,525,778	2,494,353
	<b>Total Rental income</b>	<b>29,062,886</b>	<b>26,703,867</b>
<b>49.00</b>	<b>Current Tax</b>		
	Income Tax expense (Note-49.01)	4,205,791,536	15,192,557,216
	Income Tax expense	26,584,935	659,437,136
	<b>Total Current Tax</b>	<b>4,232,376,471</b>	<b>15,851,994,352</b>
<b>49.01</b>	<b>A. Tax Liability at regular rate :</b>	<b>Amount</b>	<b>Tax Amount</b>
	Sales/Revenue IOC @ 0.60%	80,600,536,464	483,603,219
	Transmission Margin of Gas & Condensate @ 0.60%	639,865,618	3,839,194
	Sales/Revenue LNG @ 0.60%	412,122,550,791	2,472,735,305
	Other Operating income from LNG Operation @ 0.60%	3,843,502,056	23,061,012
	Petrobangla Charge @ 0.60%	1,858,692,860	11,152,157
	Transport Fare Recovery @ 25%	909,415	227,353.75
	Total Financial Income @ 25%	3,409,255,659	852,313,914.73
	Miscellaneous Income @ 25%	7,288,189	1,822,047.21
	Other operating Income from PSC @ 0.60%	8,046,844,172	48,281,065
	Other Rental Income @ 25%	30,771,369	7,692,842.18
	<b>Total Income Tax Liability</b>		<b>3,904,728,110</b>
	<b>B. Corporate Tax:</b>	<b>Amount</b>	<b>Tax Amount</b>
	Operating Profit	13,413,910,487	3,353,477,622
	Total Financial Income	3,409,255,659	852,313,915
	<b>Corporate Tax rate @ 25%</b>		<b>4,205,791,536</b>
	<b>Current Tax Liability for the year (Higher of A and B)</b>		<b>4,205,791,536</b>
<b>50.00</b>	<b>Unrealised gain/(loss) on investment in share</b>		
	Opening Balance	(12,382,940)	(8,501,720)
	Ending Balance	(13,307,040)	(12,382,940)
	<b>Total Unrealised gain/(loss) on investment in share</b>	<b>(924,100)</b>	<b>(3,881,220)</b>
<b>51.00</b>	<b>Others</b>		
<b>51.01</b>	Figures in these notes and in the annexed financial statements have been rounded to the nearest BDT.		
<b>51.02</b>	Previous year's figures have been rearranged wherever necessary, in order to conform to current year's presentation,		
<b>51.03</b>	These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.		



**Annexure-A**

**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**SCHEDULE OF PROPERTY, PLANT AND EQUIPMENT**  
As at 30 June 2025

Particulars	Cost				Rate %	Depreciation				Written Down Value as on 30.06.2025
	Balance as on 01.07.2024	Addition during the year	Disposal during the year	Balance as on 30.06.2025		Balance as on 01.07.2024	Charged during the year	Disposal / Adjustment during the year	Balance as on 30.06.2025	
Land	3,426,112	-	-	3,426,112	-	-	-	-	-	3,426,112
Freehold contract/brick	463,544,827	-	-	463,544,827	2.50%	230,647,156	11,588,620	-	242,235,776	221,309,051
Sheds and temporary structure	2,527,343	-	-	2,527,343	10%	1,421,717	155,760	-	1,577,477	949,866
Walls and store yards	29,010,912	-	-	29,010,912	5%	3,263,375	1,434,218	-	4,697,593	24,313,319
Furniture and fixtures	49,461,114	1,805,621	-	51,266,735	10%	43,694,634	1,107,053	-	44,801,687	6,465,048
Office equipment	12,715,233	341,640	-	13,056,873	15%	12,372,158	132,337	-	12,504,495	552,377
Telecom/computer equipment	53,482,936	3,887,435	-	57,370,371	15%	45,123,267	2,601,573	-	47,724,841	9,645,530
Electrical installation	67,673,143	294,000	-	67,967,143	15%	67,172,632	209,462	-	67,382,095	585,048
Other assets	29,378,603	-	-	29,378,603	10%	2,287,403	2,767,791	-	5,055,194	24,323,409
Other equipment	957,402	24,990	-	982,392	15%	688,183	72,940	-	761,123	221,269
Light vehicle	156,577,768	-	2,434,600	154,143,168	20%	156,577,739	-	2,434,600	154,143,139	29
<b>Sub-total</b>	<b>868,755,393</b>	<b>6,353,686</b>	<b>2,434,600</b>	<b>872,674,479</b>		<b>563,248,266</b>	<b>20,069,754</b>	<b>2,434,600</b>	<b>580,883,420</b>	<b>291,791,059</b>
Assets held under SPMC project	26,041,845	-	-	26,041,845		26,041,845	-	-	26,041,845	-
<b>Total as at 30 June 2025</b>	<b>894,797,238</b>	<b>6,353,686</b>	<b>2,434,600</b>	<b>898,716,324</b>	-	<b>589,290,111</b>	<b>20,069,754</b>	<b>2,434,600</b>	<b>606,925,265</b>	<b>291,791,059</b>
<b>Total as at 30 June 2024</b>	<b>864,911,709</b>	<b>29,885,529</b>	-	<b>894,797,238</b>	-	<b>572,397,302</b>	<b>16,892,809</b>	-	<b>589,290,111</b>	<b>305,507,127</b>

**B. Capital Work in Progress**

Particulars	Cost				Depreciation charged for SPMC project up to June 30, 2025	Balance as on 30.06.2025
	Balance as on 01.07.2024	Addition during the year	Transferred	Disposal during the year		
Minor capital project	10,592,634	-	2,260,500	-	-	8,332,134
<b>Total as at 30 June 2025</b>	<b>10,592,634</b>	-	<b>2,260,500</b>	-	-	<b>8,332,134</b>
<b>Total as at 30 June 2024</b>	<b>33,555,135</b>	<b>3,260,000</b>	<b>26,222,501</b>	-	-	<b>10,592,634</b>



**Annexure-B**

**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)  
STATEMENT OF INVESTMENT IN FDR  
As at 30 June 2025**

SL No.	Bank and Branch Name	Amount in Taka	
		30 June 2025	30 June 2024
01	Janata Bank PLC., Kawran Bazar Br.-GDF	287,671	-
02	Standard Bank PLC, Dhanmondi Br.-FDR(GDF)	34,343,612	32,402,930
03	BRAC Bank PLC., Main Br.(Gulshan)-FDR(GDF)	34,139,858	31,649,832
04	Agrani Bank PLC, Principal Branch.	2,400,000,000	2,400,000,000
05	IFIC Bank PLC.,Kawran-bazar branch.-FDR	67,160,977	67,160,977
06	Agrani Bank PLC., Principal branch-FDR	4,872,876,928	4,489,773,362
07	Janata Bank PLC., L.O.-FDR	500,342,466	-
08	Bangladesh Krishi Bank,KB Br.-FDR	150,907,811	24,249
09	Janata Bank PLC., Janata Bhaban Br.-FDR	40,774,369	40,774,369
10	Agrani Bank PLC.,Principal Br.(GDF)	599,999,999	599,999,999
11	Bangladesh Krishi Bank,KB Br.-FDR(GDF)	311,878,091	289,243,834
12	Janata Bank PLC., Local Office-FDR	5,375,618,209	4,974,208,177
13	Agrani Bank PLC., Principal Br.(GDF)	1,136,094,428	881,975,134
14	AB Bank PLC., Main Br.-FDR(GDF)	0.03	19,177
15	Premier Bank PLC., Dhanmondi Br.- FDR(GDF)	22,232,558	20,147,945
16	Janata Bank PLC., Local office-GDF	322,258,418	301,969,744
17	Bank Asia PLC., Principal Br.-GDF	11,360,821	10,608,988
18	Janata bank PLC.,Janata bhaban Corporate Br.	565,435,569	525,879,094
19	Agrani Bank PLC.,Principal Br.-FDR(Trng.fund)	340,726,372	250,848,655
20	Padma Bank PLC., Gulshan Corp.Br.-GDF	95,313,666	84,742,495
21	NRB Global Bank PLC., Nayapaltan Br.-GDF	207,682,822	191,446,182
22	AB Bank PLC., Gulshan Br.- GDF	23,543,664	21,517,044
23	AB Bank PLC., Kawran Bazar Br.-FDR(IOC Oprn.)	61,992,452	56,538,990
24	IFIC Bank PLC., KB Br.-FDR(IOC Oprn)	485,044,297	442,326,064
25	EXIM Bank BD PLC., Kawran Bazar Br.-FDR(IOC Oprn)	122,051,748	112,536,466
26	Padma Bank PLC., Motijhil,Br.-FDR(IOC Oprn.)	184,769,801	169,464,011
27	IFIC Bank PLC., Kawran Bazar Br.-GDF	324,123,614	223,534,572
28	First security Islami Bank PLC., Mohakhali Br.(GDF)	315,817,235	326,186,890
29	First security Islami Bank PLC., Topkhana Br.-(IOC Op.)	377,204,887	346,824,444
30	Rupali Bank PLC., TCB Br.-(IOC Op)	182,591,017	168,780,694
31	Agrani Bank PLC., New Market Br. (IOC Oprn.)	-	64,451,744
32	Agrani Bank PLC, Moulavi Bazar Corp. Br. (IOC Oprn.)	(4)	1,049,839,976
33	Padma Bank PLC., Mirpur Br.-GDF	89,389,133	84,720,859
34	First security Islami Bank PLC., Dilkusha Br. (IOC Op)	181,648,494	167,865,142
35	Rupali Bank PLC., Johnson Rd.Br.-GDF	80,681,987	75,610,377
36	IFIC Bank PLC., Dhanmondi Br.	121,290,303	111,943,822
37	EXIM Bank BD PLC., Head Office Corp.Br.-GDF	74,107,815	67,797,333
38	IFIC Bank PLC., Elephant Rd.Br.	184,183,215	169,934,764
39	IFIC Bank PLC., Lalmatia Br.-GDF	25,484	25,484
40	Agrani Bank PLC., Shaheed Abrar Fahad Avenue Corp. Br. -GDF	3,550,927,868	3,329,672,738
41	IFIC Bank PLC.,KB Br.-GDF	666,841,958	618,270,818
42	Standard Bank PLC., Green Rd.Br. Br.-GDF	22,923,909	21,550,717
43	One Bank PLC., Kawran Bazar Br.-GDF	11,811,888	10,826,140
44	Premier Bank PLC., Kakrail Br.-GDF	11,690,944	10,857,009
45	Padma Bank PLC., Uttara Br.-GDF	78,362,991	71,934,058
46	Bangladesh Krishi Bank,Local Pr.Br.-(IOC Oprn)	60,499,790	55,956,278
47	Rupali Bank PLC., Patuatuly Br.-(IOC Oprn)	615,059,304	569,313,124
48	First Security Islami Bank PLC., Malibagh Br.	60,256,664	55,662,472
49	Agrani Bank PLC.,Foreign Exh.Br.-IOC Oprn.	297,685,422	279,076,690
50	BASIC Bank Ltd., Bangshal Br.-IOC Oprn.	76,461,441	70,686,609
51	National Credit & Commerce Bank PLC., Panthopath Br.	120,977,787	111,799,068
52	Bangladesh Krishi Bank,Shamoly Br.-IOC oprn.	60,482,921	56,105,233
53	First security Islami Bank PLC., Rayerbazar Br.	60,376,937	55,992,315
54	City Bank PLC., KB Br.(IOC Oprn)	52,624,594	-
55	Premier Bank PLC., Kawran Bazar Br.- GDF	12,044,285	10,970,101
56	One Bank PLC., Gulshan Br.-GDF	1,654,654	1,654,654
57	Mercantile Bank PLC., Moghbazar Br.	96,626,001	89,596,353
58	Agrani Bank PLC., Sonargaon Rd.Br.	119,877,424	111,479,581
59	Southeast Bank PLC., Tongi Br.	60,079,617	55,335,621
60	Modhumoti Bank PLC., Bangla, Motor Br.	59,555,126	55,516,198



Sl No.	Bank and Branch Name	Amount in Taka	
		30 June 2025	30 June 2024
61	AB Bank PLC., Progati Sharani br.-IOC Op.	61,431,361	111,326,105
62	Premier Bank PLC., Gulshan Br.	60,737,714	55,886,879
63	Premier Bank PLC., Gulshan Glass house Br.-GDF	140,562,686	129,527,938
64	BRAC Bank PLC., Banani Corp.Br.-GDF	50,287,671	-
65	IFIC bank PLC., Mohammadpur Br.-IOC Op.	74,076,998	67,986,591
66	Standard Bank PLC., Dakkhin khan Br.-FDR(IOC)	60,445,014	55,886,936
67	UCB PLC., Agent Banking Corp.Office,Gulshan br.	(1)	54,286,028
68	Standard Bank PLC., Gulshan Br.FDR(IOC)	119,967,948	110,241,592
69	Southeast Bank PLC., Gulshan Br.-IOC	58,888,018	53,480,691
70	Premier Bank PLC., Gulshan glass house Br.-FDR IOC	73,262,217	67,400,584
71	Social Islami Bank PLC., Mohakhali Br.-FDR IOC	62,112,458	56,573,782
72	Bangladesh Commerce Bank Ltd.-Rokeya Sarani Br.-GDF	23,868,520	22,141,912
73	NRB Global Bank PLC., Banani Br.-GDF	139,841,099	129,070,855
74	IFIC Bank PLC., Gulshan Br.-IOC Op.	42,436,171	17,156,165
75	Meghna Bank PLC., Mirpur Br.-GDF	106,249,697	97,704,725
76	NRB Global Bank PLC., Panthopath Mohila	176,311,769	162,132,069
77	South Bangla Agr.Com. Bank PLC., Corp.Br.-GDF	11,806,222	10,910,245
78	BRAC Bank PLC., Uttara Jasimuddin Ave.Br-GDF	20,000,000	-
79	NRB Global Bank PLC., Nawabpur Br.-GDF	72,017,737	64,893,120
80	AB Bank PLC., Principal Br.-GDF	-	20,000,001
81	BRAC Bank PLC., Khilgaon,GDF	50,287,671	-
82	NRB Commercial Bank PLC., Dhanmondi Br-GDF	21,994,330	20,193,149
83	Southeast Bank PLC., Rokeya Sarani Br.-IOC	68,314,852	63,613,695
84	SBAC Bank PLC.,Motijheel Br-IOC.	27,197,948	25,683,113
85	NRB Global Bank PLC., Uttara Br.-IOC	61,121,792	56,459,482
86	NRB Global Bank PLC., Mohakhali Br.-GDF	142,727,531	131,064,664
87	Meghna Bank PLC., Jirabo Br.-GDF	42,628,404	39,568,523
88	SBAC Bank PLC., Mirpur Br.-GDF	129,534,943	239,631,354
89	Eastern Bank PLC., Shamoli Br.-IOC	(0.28)	55,232,685
90	Premier Bank PLC., Gulshan Circle-2 Br.-GDF	50,000,000	50,000,000
91	Union Bank PLC., Askona Bazar Br-GDF	11,815,390	10,860,548
92	Union Bank PLC., Jamuna Future Park Br-GDF	89,382,633	82,385,123
93	NRB Global Bank PLC., Gulshan Corp. Br-GDF	269,331,319	247,252,449
94	Meghna Bank PLC., D-EPZ Br-GDF	(0.25)	64,701,639
95	South Bangla Agri & Comm Bank PLC., Uttara Br-GDF	102,870,824	-
96	Mutual Trust Bank PLC., Dilkusha Br-GDF	21,827,811	20,652,371
97	NRB Bank PLC., Corp. Head Office Br.-GDF	23,868,521	21,857,355
98	AB Bank PLC., Dhanmondi Br.-GDF	(1)	11,176,012
99	AB Bank PLC., New Elephant Road Br.-GDF	-	22,080,240
100	Agrani Bank PLC., Basabo Br.-ESF	-	121,467,461
101	Jamuna Bank PLC., Uttara Br.-IOC	61,551,030	55,986,984
102	Premier Bank PLC., Gulshan Circle-2 IOC	10,162,650	5,588,528
103	Premier Bank PLC., Kakrail Br.-IOC	61,459,085	55,801,792
104	Agrani Bank PLC., Basaboo Br.-IOC	118,954,263	111,453,006
105	Rupali Bank PLC., Local Office Br.-IOC	598,530,344	558,586,176
106	SBAC Bank PLC., Panthapath Br.-GDF	24,078,929	22,074,554
107	NRB Commercial Bank PLC., Hatirpul Br.-GDF	50,000,000	50,000,000
108	Mutual Trust Bank PLC., Principle Br.-GDF	50,294,521	-
109	One Bank PLC., Banani Br.-GDF	21,698,796	20,019,178
110	Social Islami Bank PLC., Gulshan Br.-GDF	11,522,160	10,744,644
111	Bangladesh Commerce Bank Ltd., Foreign Exch. Br.-GDF	11,906,598	11,126,491
112	Meghna Bank PLC., Uttara Br.-GDF	23,199,605	21,554,309
113	NRB Commercial Bank PLC., Mirpur-12 Br.-GDF	64,036,565	58,856,826
114	Agrani Bank PLC., Shaheed Abrar Fahad Avenue Br.-IOC	2,425,929,062	1,490,571,845
115	NRB Commercial Bank PLC., Uttarkhan Sub Branch-GDF	66,441,267	112,081,369
116	Agrani Bank PLC., Poribesh Bhaban Br.-GDF-	232,514,227	216,104,221
117	NRB Commercial Bank PLC., Mohakhali Br.-GDF	61,925,539	57,033,787
118	Meghna Bank PLC., Sonarga Rd. Br.-GDF	98,893,828	43,228,103
119	Premier Bank PLC., Shyamoli Br.-GDF	(1)	56,464,400
120	Shimanto Bank PLC., Gulshan Br.-GDF	11,174,996	10,947,993
121	Midland Bank PLC., Dilkusha Br-GDF	84,893,006	79,040,535
122	NRB Commercial Bank PLC., Farmgate Sub Br-(GDF)	11,789,613	10,933,510
123	AL-Arafa Islami Bank PLC., Gulshan Link Rd Br-(GDF)	11,560,119	10,739,210
124	First security Islami Bank PLC., Rupnagar Br-(GDF)	11,692,833	10,875,886
125	Jamuna Bank PLC., Lalmatia Br-GDF	12,022,973	11,019,096
126	Meghna Bank PLC., Kalampur Br.-GDF	11,545,950	10,842,259
127	Social Islami Bank PLC., Foreign Exchange Br-GDF	12,201,788	11,145,284



SL No.	Bank and Branch Name	Amount in Taka	
		30 June 2025	30 June 2024
128	Union Bank PLC., Bijoy Sarani Br-GDF	69,562,442	63,806,009
129	Union Bank PLC., Dilkusha Br-(GDF)	11,749,476	10,986,323
130	NRB Commercial Bank PLC., Panthapath Sub Br-GDF	64,178,073	10,922,818
131	SBAC Bank PLC., Darus Salam Road Br. -GDF	23,214,795	21,841,677
132	NRBC Bank PLC., Bashundhara Br. -GDF	23,374,387	21,560,886
133	Southeast Bank PLC., Dhanmondi Ladies Br. -GDF	23,108,814	21,599,625
134	NCC Bank PLC., Shyamoli Br.-GDF	79,630,657	52,758,713
135	IFIC Bank PLC., Federation Br.-GDF	34,021,873	31,240,764
136	Meghna Bank PLC., Sonargaon Road Br. - IOC	60,264,997	55,553,596
137	NRB Commercial Bank PLC., Adabor Br.-IOC	21,276,527	-
138	BRAC Bank PLC., Banani 11 Br.-IOC	108,777,385	-
139	BRAC Bank PLC., Panthapath Br.-IOC	53,208,446	-
140	BRAC Bank PLC., Mohakhali Br.-IOC	53,208,446	-
141	BRAC Bank PLC., Elephant Road Br.-IOC	53,208,446	-
142	Southeast Bank PLC., Mouchak Br. -IOC	31,916,876	-
143	BRAC Bank PLC., Mogbazar Br. -IOC	53,147,330	-
144	BRAC Bank PLC., Badda Br. -IOC	53,199,461	-
145	NRB Commercial Bank PLC., Shyamoli Br.-GDF	10,519,439	-
146	BRAC Bank PLC., Bashundhara Br-(GDF)	50,294,521	-
147	BRAC Bank PLC., Uttara Br (GDF)	51,066,297	-
148	BRAC Bank PLC., Dhanmondi-27(GDF)	50,287,671	-
149	BRAC Bank PLC., Shyamoli Br (GDF)	50,287,671	-
150	Midland Bank PLC, Kawranbazar Br (GDF)	10,058,904	-
151	Agrani Bank PLC, Shaheed Abrar Fahad Avenue Corp.-GDF	754,315,068	-
		<b>34,415,786,322</b>	<b>30,468,616,058</b>



Annexure-C

**BANGLADESH OIL, GAS AND MINERAL CORPORATION (PETROBANGLA)**  
**STATEMENT OF CONTINGENT LIABILITIES**  
**As at 30 June 2025**

**Contingent Liabilities: Taka 86,001,500,000**

The Corporation is currently awaiting permission from the relevant authorities regarding Supplementary Duty (SD) and Value Added Tax (VAT) on IOC gas, as well as the support of shortfall claims made by the LTU of the NBR during the periods from July 2009 to March 2015, and March 2017 to September 2018. These liabilities were not recorded in the books of accounts and are yet to be accounted for. The potential liability arising from this matter is estimated to be Tk. 8600.15 crore.

At this stage, the recognition of the liability is contingent upon obtaining approval from the relevant competent authorities, which has not been confirmed as of the reporting period. Therefore, no liability has been recognized in the financial statements. Management will reassess the situation once a decision from the competent authorities is finalized.

