

Independent Auditors' Report
To the Members of
Bangladesh Rural Electrification Board (BREB)
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Bangladesh Rural Electrification Board (BREB) (the Organization), which comprise the statement of financial position as at June 30, 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended; and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Organization as at June 30, 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 as described in Note 2.2 to the financial statements.

Basis for Opinion

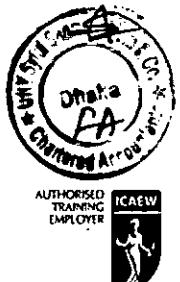
We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics 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 Notes 12, 13, 14, 09 and 21 of the financial statements, which describe (i) the adjustment to inventory valuation arising from removal of mark-up provisions, (ii) the impairment provisions recognized in respect of inventory in transit (iii) the impairment provision against miscellaneous current assets, (iv) the provision recorded against fixed deposit receipts held with banks recently merged under government direction, and (v) the prior period adjustment relating to inventory valuation of BDT 3,163,280,108, which management, under the direction of the Board, has elected to record by adjusting opening retained earnings without restating comparative figures or presenting a third balance sheet. These matters are fundamental to users' understanding of the financial statements. Our opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of



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the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below our description of how our audit addressed that matter is provided in that context.

We have fulfilled the responsibilities described in the auditor's responsibilities for the audit of the financial statements section of our report, including in relation to those matters.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatements of the financial statements. These results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

Description of key audit matters	Our response to key audit matters
Property, Plant and Equipment (PPE)	
<p>Property, Plant and Equipment (PPE) are material to the financial statements, with a closing cost value of Taka 4,934,451,090 and accumulated depreciation of Taka 2,379,948,965 resulting in a written down value of Taka 2,554,502,124. Depreciation expense for the year amounted to Taka 198,864,689.</p> <p>The determination of useful lives, residual values, and assessment of impairment indicators requires significant management judgment. Given the magnitude of the balance and the judgment involved, this area was considered a key audit matter.</p>	<p>We evaluated the appropriateness of accounting policies for PPE under IAS 16.</p> <p>We tested a sample of additions to confirm capitalization criteria and reviewed supporting documentation. Depreciation calculations were verified, including assessment of useful lives and residual values applied. We examined whether impairment indicators existed and assessed management's evaluation of asset carrying values. We also reviewed disclosures in the financial statements for completeness and compliance with applicable standards.</p>
See Note 03: "Property, Plant & Equipment" to the Financial Statements.	
Loan to Pally Bidyut Samiti (PBS) and interest income	
<p>The entity has provided loans to Pally Bidyut Samiti (PBS) amounting to Taka 464,628,969,018 (long-term portion) and Taka 209,865,281 (current portion). These loans are interest-bearing and represent significant related-party transactions. During the year, the Organization recognized interest income of Taka 17,972,780,788 from these loans.</p> <p>The assessment of loan terms, interest rates, and repayment schedules requires management judgment, and there is a risk that such arrangements may not reflect arm's-length conditions. Given the magnitude of the balances, the related-party nature, and the impact on both the balance sheet and income statement, this area was considered a key audit matter.</p>	<p>We obtained and reviewed loan agreements with PBS to understand the terms, including interest rates, repayment schedules, and covenants. We tested loan balances and interest calculations to confirm accuracy, including the recognition of interest income. We assessed whether the terms were consistent with market practice and appropriately authorized. We evaluated management's assessment of recoverability, including consideration of PBS's financial position and repayment capacity. We also obtained external confirmation directly from PBS to validate the outstanding balances and terms of the loans. Finally, we reviewed disclosures in the financial statements to ensure compliance with IAS 24 (Related Party Disclosures) and IFRS requirements for interest-bearing loans and related income.</p>
See Note 05, 10 and 35: "Long Term Loan to PBS", "Short Term Loan" and "Interest on Loan to PBS" to the Financial Statements.	



Description of key audit matters	Our response to key audit matters
Investment in Other Entities' Shares and Dividend Income	
<p>The Organization holds investments in shares of other entities, with a closing balance of Taka 25,593,956,292. During the year, the Organization recognized dividend income of Taka 414,007,245 from these investments.</p> <p>The accounting treatment of such investments requires management judgment in determining classification, measurement (fair value or cost), and recognition of income under IFRS. There is also a risk that dividend income may not be appropriately recognized in the correct period or disclosed in accordance with IFRS requirements. Given the magnitude of the balances and the impact on both the statement of financial position and the statement of profit or loss, this area was considered a key audit matter.</p>	<p>We obtained and reviewed schedules of investments and dividend income. We tested a sample of investment holdings to confirm existence and ownership, including reconciliation with external confirmations where available. Dividend income was verified against supporting documentation such as dividend warrants, bank statements, and investee Organization announcements. We assessed whether the classification and measurement of investments were in line with IFRS requirements, including fair value considerations. We also reviewed disclosures in the financial statements to ensure compliance with IAS 32/IFRS 9 (Financial Instruments) and IAS 1 (Presentation of Financial Statements) for income recognition and disclosure.</p>
<p>See Note 06 "Investment in Other Entities Share" and "Dividend Received from RPCL" in the Financial Statements.</p>	
Investment in Fixed Deposit Receipts (FDR) and Interest Income	
<p>The Organization has invested in Fixed Deposit Receipts (FDRs) with a closing balance of Taka 29,765,883,049. During the year, the Organization recognized interest income of Taka 3,021,439,097 from these deposits.</p> <p>The accounting treatment of such investments requires management judgment in determining classification, measurement, and recognition of income under IFRS. There is also a risk that interest income may not be appropriately recognized in the correct period or disclosed in accordance with IFRS requirements. Given the magnitude of the balances and the impact on both the statement of financial position and the statement of profit or loss, this area was considered a key audit matter.</p>	<p>We obtained schedules of FDR investments and tested a sample of deposits to confirm existence and ownership, including reconciliation with bank confirmations. We verified interest income against supporting documentation such as bank statements and deposit certificates. We assessed whether the classification and measurement of FDRs were in line with IFRS requirements, including consideration of effective interest rate application. We also reviewed disclosures in the financial statements to ensure compliance with IFRS 9 (Financial Instruments) and IAS 1 (Presentation of Financial Statements) for income recognition and disclosure.</p>
<p>See Note 09 and 36: "Investment in Bank (FDR)" and "Interest on Bank Deposit" to the Financial Statements.</p>	

Description of key audit matters	Our response to key audit matters
Inventories - Plant Material and Operating Supplies	
<p>The Organization's inventories comprise plant material and operating supplies, with a closing balance of Taka 17,082,064,393. In addition, inventories include stores in transit of Taka 4,429,044,863.</p> <p>The valuation of inventories requires management judgment in determining cost, net realizable value, and allocation between categories. Stores in transit also involve risk of cut-off errors and completeness of recognition. Given the magnitude of the balances and the judgment involved in valuation and recognition, this area was considered a key audit matter.</p>	<p>We obtained and reviewed schedules of inventories, including plant material, operating supplies, and stores in transit. We physically verified a sample of inventories to confirm existence and condition.</p> <p>We tested valuation by reconciling costs with purchase documents and supplier invoices. For stores in transit, we examined shipping documents, invoices, and subsequent receipts to assess cut-off and completeness. We evaluated management's assessment of net realizable value and considered whether provisions for obsolescence or slow-moving items were required. We also reviewed disclosures in the financial statements to ensure compliance with IAS 2 (Inventories) and IFRS requirements.</p>
<p>See Note 12 and 13: " Plant Material and Operating Supplies " and "Store in Transit" to the Financial Statements.</p>	
Receivables	
<p>The Organization's receivables amounted to Taka 144,626,281,897 at year-end. These balances include amounts due from Palli Bidyat Samity (PBS), various funds, employees, and suppliers.</p> <p>The valuation and recoverability of receivables require management judgment, particularly in assessing credit risk, aging, and the adequacy of provisions for doubtful accounts. Given the magnitude of the balance, the diversity of counterparties, and the judgment involved in assessing recoverability, this area was considered a key audit matter.</p>	<p>We obtained schedules of receivables and tested a sample of balances to confirm existence and accuracy. We reconciled receivables with supporting documentation such as invoices, fund agreements, and employee/supplier records. We assessed aging analyses and evaluated management's assumptions regarding recoverability, including provisions for doubtful accounts. For significant balances, including those due from PBS and funds, we obtained external confirmations to validate outstanding amounts. We also reviewed disclosures in the financial statements to ensure compliance with IFRS 9 (Financial Instruments) and IAS 1 (Presentation of Financial Statements) for classification, measurement, and disclosure.</p>
<p>See Note 16: "Receivables" to the Financial Statements.</p>	



Description of key audit matters	Our response to key audit matters
Cash at Bank and Interest Income	
<p>The Organization's cash at bank balance at year-end was Taka 6,286,118,735. During the year, the Organization recognized interest income of Taka 152,425,608 from these balances.</p> <p>Cash and interest income are material to the financial statements, and there is a risk of misstatement due to cut-off errors, unauthorized transactions, or incomplete disclosure. Given the magnitude of the balances and the importance of cash management and income recognition, this area was considered a key audit matter.</p>	<p>We obtained bank confirmations and reconciled cash balances with bank statements to confirm existence and accuracy. We tested interest income by reconciling amounts with bank advices and statements, ensuring recognition in the correct accounting period. We assessed whether cash balances were appropriately classified and disclosed in the financial statements. We also reviewed disclosures to ensure compliance with IAS 7 (Statement of Cash Flows) and IFRS 9 (Financial Instruments) for recognition and presentation of interest income.</p>
See Note 17 and 36: "Cash at Bank" and "Interest on Bank Deposit" to the Financial Statements.	
Long-Term Foreign Loan	
<p>The Organization has outstanding long-term foreign loans with a closing balance of Taka 117,880,545,367, of which Taka 7,023,625,455 represents the current portion due within the next year. During the year, the Organization incurred interest expense of Taka 1,981,631,257 on these loans. Although the loans originate from foreign lenders, they are disbursed to the Organization in local currency through the Government. As a result, the Organization does not recognize any foreign exchange gain or loss in its financial statements.</p> <p>The accounting treatment of such loans requires management judgment in determining classification, measurement, and presentation under IFRS. Given the magnitude of the balance, the related interest expense, and the reliance on government arrangements, this area was considered a key audit matter.</p>	<p>We obtained loan agreements and confirmations from the Government and lenders to understand the terms, including interest rates, repayment schedules, and covenants. We tested loan balances, including the current portion, and interest expense calculations to confirm accuracy. We assessed whether the accounting treatment, including the absence of foreign exchange gain or loss recognition, was consistent with IFRS requirements. We evaluated management's assessment of compliance with loan covenants and repayment capacity. We also reviewed disclosures in the financial statements to ensure compliance with IAS 21 (The Effects of Changes in Foreign Exchange Rates), IFRS 7 (Financial Instruments: Disclosures), and IAS 1 (Presentation of Financial Statements).</p>
See Note 24, 26 and 52: "Long Term Foreign Loans", "Foreign and GOB loan - Current" and "Interest Expenses" to the Financial Statements.	



Description of key audit matters	Our response to key audit matters
Provision - Miscellaneous Current and Accrued Liabilities	
<p>The Organization has recognized provisions for miscellaneous current and accrued liabilities amounting to Taka 1,647,507,658 at year-end. These provisions include amounts set aside against doubtful assets, accrued expenses, supplier claims, employee-related liabilities, and other contingencies. The determination of provisions requires significant management judgment in estimating the timing, amount, and probability of outflows, as well as assessing the recoverability of doubtful assets. There is a risk that provisions may be misstated due to inappropriate assumptions, incomplete recognition of obligations, or inadequate disclosure. Given the magnitude of the balance and the judgment involved, this area was considered a key audit matter.</p>	<p>We obtained schedules of provisions and reconciled them with supporting documentation such as supplier invoices, employee benefit records, and expense accrual workings. For provisions against doubtful assets, we reviewed aging schedules, recoverability assessments, and management's impairment analysis. We tested a sample of provisions to confirm accuracy and completeness. We evaluated management's assumptions regarding recognition and measurement, including probability of outflows and adequacy of estimates. We also assessed whether provisions were appropriately classified as current liabilities. Finally, we reviewed disclosures in the financial statements to ensure compliance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets) and IFRS 9 (Financial Instruments) for impairment and provisioning requirements.</p>
See Note 30: "Miscellaneous Current and Accrued Liabilities" to the Financial Statements.	
Income Tax Provisions	
<p>The Organization has recognized income tax provisions amounting to Taka 4,371,014,661 at year-end. The determination of income tax provisions requires significant management judgment in interpreting tax laws, assessing uncertain tax positions, and estimating potential liabilities. There is a risk that provisions may be misstated due to inappropriate assumptions, incomplete recognition of obligations, or changes in regulatory interpretations. Given the magnitude of the balance and the judgment involved, this area was considered a key audit matter</p>	<p>We obtained schedules of income tax provisions and reconciled them with tax computations and filings. We tested the provision calculations to confirm accuracy and consistency with applicable tax laws. We assessed management's assumptions regarding uncertain tax positions and the adequacy of provisions. We also considered correspondence with tax authorities and reviewed legal opinions where available. Finally, we reviewed disclosures in the financial statements to ensure compliance with IAS 12 (Income Taxes) and IAS 1 (Presentation of Financial Statements).</p>
See Note 32: "Provision for Income Tax" to the Financial Statements.	



Other Matter

The financial statements of the organization for the year ended 30 June 2024 were audited by Khan Wahab Shafique Rahman & Co., Chartered Accountants, who expressed an Un-modified opinion on those financial statements on 29 December 2024.

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

Management is responsible for maintenance of the required books of account and records and preparation of financial statements that give a true and fair view in accordance with IFRSs and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization'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 Organization or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Organization'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 judgement 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our



conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

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

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:

- i. 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.
- ii. In our opinion, proper books of account as required by law have been kept by the Organization so far as it appeared from our examination of these books; and
- iii. 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.

For, Syful Shamsul Alam & Co.
Chartered Accountants
Firm Reg. No.:1/1/ICAB-2003(1)



Md. Jafor Ullah, ACA, MBA (NUBS, UK)
Partner

Enrollment no: 2080

DVC: 2601012080AS 230874

Date: 01 JAN 2026
Place: Dhaka, Bangladesh.



Bangladesh Rural Electrification Board (BREB)

Statement of Financial Position

As at 30 June 2025

Particulars	Notes	Amount in Taka		
		30 June 2025	30 June 2024	
Assets				
Non- Current Assets				
Property, plant & equipment	3	2,554,502,124	2,569,115,631	
Capital work-in-progress	4	3,125,469,832	2,227,883,700	
Long term loan to PBS	5	464,628,969,018	477,263,921,499	
Investment in other entities & shares	6	25,593,956,292	25,594,690,292	
Investment in financially unsound PBS	7	-	67,471,644	
Direct investment to PBS	8	5,600,000,000	5,600,000,000	
Bond		500,000,000	-	
Investment in bank (FDR)	9	29,765,883,049	28,942,725,047	
		531,768,780,315	542,265,807,813	
Current Assets				
Short term loan	10	209,865,281	74,960,899	
Loans and advances to employees	11	235,301,414	286,868,726	
Plant materials and operating supplies	12	15,923,728,940	13,501,296,444	
Store in transit	13	4,429,044,863	1,600,894,606	
Miscellaneous current assets	14	1,749,938,470	1,706,508,509	
Advances and prepayments	15	5,951,151,859	4,031,647,526	
Receivables	16	144,626,281,897	124,265,390,048	
Cash at bank	17	6,286,118,735	1,880,609,863	
Imprest fund	18	4,545,000	4,535,000	
		179,415,976,458	147,352,711,621	
Total Assets		711,184,756,773	689,618,519,434	
Fund and Liabilities				
Equities and Retained earnings				
GOB fund	19	459,710,353,640	458,822,138,789	
Donated capital	20	950,818,094	668,055,426	
Retained earnings	21	55,067,905,670	40,091,874,394	
Self-financing project investment	22	12,302,104,635	9,995,875,422	
RPCL equity fund		25,589,845,892	25,589,845,892	
DSL reserve fund		3,000,000,000	3,000,000,000	
Revolving fund		5,600,000,000	5,600,000,000	
Endowment fund		500,000,000	500,000,000	
O & M material fund for PBS		3,000,000,000	3,000,000,000	
Unrealized gain on ICB Islami Bank		-	734,000	
		565,721,027,931	547,268,523,923	
Non-current Liabilities				
Government loan & kinds	23	2,331,808,754	2,156,329,971	
Long term foreign loans	24	117,880,545,367	114,951,699,509	
Other loans	25	2,571,427,673	2,571,427,673	
		122,783,781,794	119,679,457,153	



Particulars	Notes	Amount in Tk.	
		30 June 2025	30 June 2024
Current Liabilities			
Foreign and GOB loan - current	26	7,028,625,455	3,855,037,000
Accounts payable	27	2,473,494,737	386,863,001
TDS and VDS payable/ (receivable)	28	-	-
Security deposits & retention money	29	1,476,103,805	1,312,620,651
Miscellaneous current and accrued liabilities	30	1,648,023,796	821,421,880
Other payables	31	5,712,918,998	11,542,288,814
Provision for income tax	32	4,371,014,661	4,741,949,609
Deferred tax liability	54	(30,234,404)	10,357,404
		22,679,947,047	22,670,538,359
Total Liabilities and Equity		711,184,756,773	689,618,519,434
Off Balance Sheet Item			
Contingent assets	33	47,157,232	47,157,232

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

Controller (Finance and Accounts)

Md. Idris
Controller (Finance & Accounts)
BREB Dhaka

Member (Finance)

Dr. Najmus Sayadat
Member (Finance)
Bangladesh Rural Electrification Board

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

For, Syful Shamsul Alam & Co.
Chartered Accountants
Firm Reg. No.: 1/1/ICAB-2003(1)

Md. Jafor Ullah, ACA, MBA (NUBS, UK)

Partner

Enrollment no: 2080

DVC: 2601012080AS 230874

Place: Dhaka

Dated: 01 JAN 2026



Bangladesh Rural Electrification Board (BREB)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
A. Revenue			
Interest on house building loan to employees	34	29,575,957	13,347,445
Interest on loan to PBS	35	17,972,780,788	20,405,985,835
Dividend received from RPCL		414,007,245	207,876,225
Interest on bank deposit	36	3,173,864,705	2,217,657,455
Equipment rental	37	3,978,287	3,615,404
Other non-operating revenue	38	722,850,545	401,058,268
Total Revenue		22,317,057,526	23,249,540,631
B. Operating expenses			
Pay & allowances	39	923,898,630	924,452,494
Employee's retirement benefits expenses	40	837,100,000	728,613,900
Employees welfare outsourcing	41	35,921,390	39,982,809
Honorarium & rewards		15,819,000	20,627,307
Utility expense	42	32,214,288	30,094,281
Fuel and lubricants expense	43	41,268,105	41,426,794
Repair & maintenance expense	44	127,022,535	47,222,141
Depreciation	45	198,864,688	202,739,457
Legal and professional fees	46	15,099,255	11,781,112
Travelling & daily allowance expense	47	57,909,254	52,135,022
Postage, telegram & telephone expense	48	5,814,512	5,718,138
Office expenses	49	30,310,445	33,543,381
Entertainment expenses		4,866,351	4,913,942
Transport insurance premium		18,996,916	20,141,227
Training expenses	50	37,013,381	29,394,200
Publicity and advertisement		9,314,868	4,307,248
Electricity week and other Govt. program		867,050	2,577,999
ICT Expenses (Automation)		1,936,755	2,652,349
Bank charge		773,085	676,518
VAT expenses		157,037	145,674
Special incentive bonus		-	55,688,521
Employee recruitment expense		22,533,525	23,659,949
Seminar conference		329,790	-
Transportation cost		18,826,549	20,147,301
Provision against doubtful assets	55	1,647,507,658	-
Other expenses	51	106,679,180	59,066,393
Total operating expenses		4,191,044,247	2,361,708,157
C. Operating margin before interest Tax (A-B)		18,126,013,279	20,887,832,474



Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
D. Interest expenses	52	1,982,839,257	1,681,998,613
E. Net income before tax (C-D)		<u>16,143,174,022</u>	<u>19,205,833,861</u>
F. Provision for taxation	53	4,371,014,661	4,741,949,608
G. Deferred tax expense/(income)	54	(40,591,808)	(49,561,997)
H. Net income after tax (E-F-G)		<u>11,812,751,169</u>	<u>14,513,446,250</u>
I. Other comprehensive income/expense			
Unrealized loss on ICB Islami Bank		734,000	2,348,800
J. Total comprehensive income (H-I)		<u>11,812,017,169</u>	<u>14,511,097,450</u>

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

Controller (Finance and Accounts)

Md. Idris

Controller (Finance & Accounts)

BREB Dhaka

Member (Finance)

Dr. Najmus Sayadat

Member (Finance)

Bangladesh Rural Electrification Board

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

For, Syful Shamsul Alam & Co.
Chartered Accountants
Firm Reg. No.:1/1/ICAB-2003(1)

Md. Jafor Ullah, ACA, MBA (NUBS, UK)

Partner

Enrollment no: 2080

DVC: 2601012080AS 230874

Place: Dhaka

Dated: 01 JAN 2026



Bangladesh Rural Electrification Board (BREB)
Statement of Change in Equity
As at 30 June 2025

Particulars	GOB Fund		Donated capital	Retained earnings	Self financing project investment	RPCL equity fund	O & M fund	DSL reserve fund	Revolving fund	Endowment fund	Unrealized gain/(loss)	Total
	Equity-GOB	Government capital grant										
Balance as at 01 July 2024	381,550,074,878	77,272,063,911	668,055,426	40,091,874,395	9,995,875,422	25,589,845,892	3,000,000,000	3,000,000,000	5,600,000,000	500,000,000	734,000	547,268,523,923
Received during the year	1,373,408,001	550,000,000	282,762,668	3,163,280,108	2,346,273,750	-	-	-	-	-	-	7,715,724,528
Adjustment/Refund/ Prior Year Adjustment	86,145,152	949048000	-	-	40,044,537	-	-	-	-	-	734,000	1,075,971,689
Net Income after tax	-	-	-	11,812,751,169	-	-	-	-	-	-	-	11,812,751,169
Balance as at 30 June 2025	382,837,337,727	76,873,015,911	950,818,094	55,067,905,672	12,302,104,635	25,589,845,892	3,000,000,000	3,000,000,000	5,600,000,000	500,000,000	-	565,721,027,931

Particulars	GOB Fund		Donated capital	Retained earnings	Self financing project investment	RPCL equity fund	O & M fund	DSL reserve fund	Revolving fund	Endowment fund	Unrealized gain/(loss)	Total
	Equity-GOB	Government capital grant										
Balance as at 01 July 2023	381,310,326,941	76,868,208,498	152,726,069	23,778,853,756	5,563,337,833	9,650,000,000	3,000,000,000	3,000,000,000	5,000,000,000	500,000,000	3,082,800	508,826,535,897
Received during the year	494,637,520	471,003,413	515,329,357	-	4,441,024,361	-	-	-	-	-	-	5,921,994,651
Adjustment/Refund/ Prior Year Adjustment	(254,889,583)	(67,148,000)	-	18,339,420,280	(8,486,771)	-	-	-	-	-	(2,348,800)	18,006,547,126
Net income after tax	-	-	-	14,513,446,250	-	-	-	-	-	-	-	14,513,446,250
Fund transfer to RPCL equity fund	-	-	-	(15,939,845,892)	-	15,939,845,892	-	-	-	-	-	-
Fund transfer to revolving fund	-	-	-	(600,000,000)	-	-	-	-	600,000,000	-	-	-
Balance as at 30 June 2024	381,550,074,878	77,272,063,911	668,055,426	40,091,874,395	9,995,875,422	25,589,845,892	3,000,000,000	3,000,000,000	5,600,000,000	500,000,000	734,000	547,268,523,923

Controller (Finance and Accounts)

Md. Idris
Controller (Finance & Accounts)
BREB Dhaka

Signed in terms of our separate report of even date annexed to the Bangladesh Rural Electrification Board

Member (Finance)

Dr. Najmus Sayadat
Member (Finance)



Place: Dhaka

Dated:

01 JAN 2026

Bangladesh Rural Electrification Board (BREB)

Statement of Cash Flows

For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		2024-2025	2023-2024
A. Cash flow from operating activities			
Cash receipts from PBS & others	56	1,956,165,677	2,178,771,569
Cash paid to suppliers and others	57	(10,868,098,231)	(29,545,103,103)
Cash generated from operations		(8,911,932,554)	(27,366,331,534)
Income taxes paid		(4,741,949,609)	(3,661,205,039)
Interest paid	58	(1,982,839,257)	(1,681,998,613)
Net cash inflow/outflow from operating activities		(15,636,721,420)	(32,709,535,186)
B. Cash flow from investing activities			
Long term loan to PBS	59	12,634,952,481	12,556,064,318
Bond		(500,000,000)	
Investment in FDR		(823,158,002)	5,458,222,589
Investment in financially unsound PBS		67,471,644	(31,725,466)
Direct investment to PBS		-	(600,000,000)
Purchase of Property, Plant & Equipment		(184,251,181)	(200,806,163)
Capital work-in-progress		(897,586,132)	(2,211,938,700)
Investment in shares		734,000	(10,797,650,400)
Net cash inflow/outflow from investing activities		10,298,162,810	4,172,166,178
C. Cash flow from financial activities			
Equity - GOB		1,287,262,849	239,747,937
RPCL equity fund		-	(15,939,845,892)
Revolving fund		-	(600,000,000)
Government capital grants		(399,047,998)	403,855,413
Government loan		175,478,783	143,437,255
Long term foreign loan		2,928,845,859	4,594,245,954
RPCL investment fund		-	15,939,845,892
Revolving fund		-	600,000,000
Prior year adjustment		3,163,280,108	18,339,420,280
Donated capital		282,762,668	515,329,357
Self financing project investment		2,306,229,213	4,432,537,590
Net cash inflow/outflow from financial activities		9,744,811,481	28,668,573,786
Net increase/(decrease) in cash and cash equivalent (A+B+C)		4,406,252,871	131,204,778
Opening cash and cash equivalent*		1,885,144,863	1,756,288,886
Unrealised (gain) or loss ICB Islami Bank Ltd		(734,000)	(2,348,800)
Closing cash and cash equivalents		6,290,663,735	1,885,144,864
Break up of closing cash and cash equivalents:			
Cash at bank		6,286,118,735	1,880,609,863
Imprest fund		4,545,000	4,535,000
		6,290,663,735	1,885,144,863

Controller (Finance and Accounts)

Md. Idris

Controller (Finance & Accounts)
BREB Dhaka

Member (Finance)

Dr. Md. Naimus Sayadat

Member (Finance)
Bangladesh Rural Electrification Board



Bangladesh Rural Electrification Board (BREB)
Notes to the Financial Statements
As at and for the year ended 30 June 2025

1. Background

Bangladesh Rural Electrification Board (BREB, the organisation) was established on October 31, 1977 under the Rural Electrification Board Ordinance, 1977 (Ordinance NO. LI of 1977), subsequently replaced by Bangladesh Rural Electrification Act, 2013 as per gazette no. 57 dated 10.11.2013. BREB is an agency working under the Ministry of Power, Energy and Mineral Resources, Government of the People's Republic of Bangladesh entrusted with the responsibility of supplying electricity to the rural areas of Bangladesh. The Pally Bidyut Samities (PBSs) have been formed under the supervision of BREB with long term financing for line construction, material purchase, construction of sub-stations and medium/short term loans for meeting operational expenses.

2. Significant accounting policies

2.1 Components of the financial statements

The financial statements include the following components:

- i. Statement of Financial Position
- ii. Statement of Profit or Loss and Other Comprehensive Income
- iii. Statement of Changes in Equity
- iv. Statement of Cash flows
- v. Notes to the Financial Statements.

2.2 Basis of preparation and presentation of the financial statements

The financial statements have been prepared on an accrual basis under the historical cost convention and in line with BREB's own accounting manual. They do not take into consideration the effect of inflation. The following underlying laws, rules, regulations and accounting pronouncements have been considered in preparing and presenting the financial statements:

- i. Bangladesh Rural Electrification Board Act, 2013.
- ii. International Financial Reporting Standards (IFRS).
- iii. Accounting Manual of BREB (Instruction 600-16).
- iv. Any other applicable legislation.

Where the requirements of the Bangladesh Rural Electrification Board Act, 2013 differ from the requirements of these standards or laws, the provisions of the act shall take precedence.

2.3 Accounting policy of PBS

Bangladesh Rural Electrification Board had 80 (Eighty) Palli Bidyut Samities as of year-end 30 June 2025. The accounts of the samities are maintained at the respective samity offices. The financial statements of the board influenced by the transactions between BREB & the Samities.

2.4 Statement of cash flows

The statement of cash flows has been prepared in accordance with IAS 7 "Cash Flow Statements"; and under the guidelines of BREB's accounting manual. The statement shows the changes in cash and cash equivalents during the financial year.

2.5 Cash and cash equivalents

Cash and cash equivalents include bank balances and imprest balances.

2.6 Investments

All investments are initially recognized at cost, including acquisition costs associated with the investments.



Bangladesh Rural Electrification Board (BREB)
Notes to the Financial Statements
As at and for the year ended 30 June 2025

2.7 Plant materials and operating supplies

Plant materials and operating supplies are measured at cost. The cost is determined using the weighted average method and includes expenditures incurred in acquisition and bringing them to their present location and condition.

2.8 Property, Plant & Equipment

Fixed assets are stated at cost less accumulated depreciation as per IAS-16 "Property, Plant & Equipment"; except for land and land development. The acquisition cost of an asset comprises the purchase price and any directly attributable costs of bringing the asset to its working condition for its intended use.

Depreciation is charged at the following rates on all fixed assets based on their estimated useful lives, as determined by the fixed asset policy. In all cases, depreciation is calculated using the straight line method.

Depreciation is charged from the purchased date of the asset. Depreciation on materials used for training or other unusual non-routine purposes is determined annually by the committee assigned to the job.

Depreciation rates used for each type of fixed assets are as follows:

Sl No.	Asset group	Annual depreciation rate
1	Structure and Improvements	2%
2	Office Furniture & Fixtures	
	a) Furniture & Misc. Office Furniture & Equipment	8%
	b) Adding Machines, Calculator	15%
	c) Typewriters, Photocopying machines mimeograph & Offset printing machines	15%
	d) Data processing equipment/Computers	20%
3	Transportation equipment	
	a) Automobile	12%
	b) Motorcycles	15%
	c) Jeeps	8%
	d) Pickups, Light trucks including auxiliary equipment	12%
	e) Heavy trucks, buses, vans including auxiliary equipment	10%
	f) Trailers	10%
4	Test equipment	10%
5	Tools, Garage equipment	10%
6	Test equipment	12%
7	Laboratory equipment	12%
8	Power operated equipment	15%
9	Communications equipment	10%
10	Misc. equipment	16%
11	Other tangible property	16%



Bangladesh Rural Electrification Board (BREB)
Notes to the Financial Statements
As at and for the year ended 30 June 2025

2.9 Revenue recognition

2.9.1 Equipment rental, miscellaneous income etc.

Income from equipment rental, miscellaneous income, and other related sources is realised on a realization basis in accordance with BREB's accounting policies.

2.9.2 Interest on Palli Bidyut Samity (PBS) loan

i) Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

ii) Penal interest on overdue loans receivable from PBSs is recognised as income as and when becomes due.

iii) Moratorium interest is recognised as income when charged to long term loans.

2.10 Interest Between Disbursement and construction (IBDC) - Material

Interest at the rate of 1% per annum has been charged as IBDC on the value of materials issued to PBSs.

2.11 Retirement benefit schemes

BREB maintains a Pension Scheme, Contributory Provident Fund (CPF), General Provident Fund (GPF), Gratuity Fund, Group Insurance Fund, Leave Encashment Fund and Benevolent Fund. These schemes are operated for all eligible employees based on annual provisions made for this purpose.

2.12 Foreign loans

Plant materials and operating supplies received from various international agencies such as KFAED, IDA, OPEC, JBIC, IDB, KUWAIT, USAID, FINLAND, SFD, NORAD, CIDA, ADB, JICA, DFID, JDRG, KSA, AIIB and KFW are accounted for as foreign loans. The organisation receives and settles foreign loans through the government, and settlements are made in taka. Therefore, no foreign exchange gain/loss arises.

2.13 Foreign currency translation

Foreign currency received as loans is translated at the exchange rate prevailing on the transaction dates.

The value of plant materials and operating supplies denominated in foreign currency has been converted into local currency using the rate declared by Economic Relations Division (ERD) of the Ministry of Finance, Government of the People's Republic of Bangladesh. The organisation receives and settles foreign loans through the government, and settlements are made in Taka. Therefore, no foreign exchange gain/loss arises.

2.14 Government grant & equity

Grant and equity received from the Government of the People's Republic of Bangladesh are accounted for under the capital approach method as per IAS 20- Accounting for Govt. Grants and disclosures of Govt. Assistance.

2.15 Provision for income tax

Provision for income tax has been made by applying the prescribed rate of income tax, on accounting profit, after considering allowable and disallowable income and expenditure as per income tax laws as well as in compliance with IAS-12 income taxes.



Bangladesh Rural Electrification Board (BREB)
Notes to the Financial Statements
As at and for the year ended 30 June 2025

2.16 Deferred Tax

BREB has accounted for deferred tax in accordance with IAS-12 - Income Taxes. The 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 their respective tax bases. Accordingly, deferred tax income/expenses is recognised to determine the overall deferred tax position.

2.17 Reporting period

The accounting period of the organisation is determined to be from 1 July to 30 June each year. These financial statements cover the year from 1 July 2024 to 30 June 2025.

2.18 Members interest in different entities

The Board consists 12 (Twelve) members. The name & positions of the members are stated below:

Name of Members	Status with the board	Name of the firms/companies in which interested as proprietor, partner, director, managing agent, guarantor, employee etc.
Major General S M Zia-Ul-Azim	Chairman	N/A
Dr Najmus Sayadat	Member (Finance)	N/A
Md. Ahsanur Rahman Hasib	Member (Administration)	N/A
Md. Abdur Rahim Mallik	Member (Distribution & Operation)	N/A
Md. Shahidul Islam	Member (Planning & Development) A.C	N/A
Mohammad Anwar Hossen	Member (PBS Management) A.C.	N/A
Md. Khairuzzaman	Part time Member	From BSCIC
Nadira Haider	Part time Member	From BRDB
Abdur Rashid Khan	Part time Member	From PGCB
Md Shamsul Islam	Part time Member	From BPDB
Md. Yousof Ali	Part time Member	From BADC
Md. Shafiqul Alam FCA	Part time Member	From ICAB

2.19 General

- a) Figures appearing in these financial statements have been rounded to the nearest Taka.
- b) Previous year's figures have been re-classified, where necessary, to conform to current year's presentation.

2.20 DSLR & DSIC Ratio

The debt Service Liability Received (DSLR) & Debt Service Liability Claimed (DSLC) statement is presented in Annexure-I.

2.21 Financial Analysis

Financial analysis is presented in form of ratio analysis in Annexure-J.



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
3	Property, plant & equipment		
	Opening balance at cost	4,763,967,808	4,569,034,397
	Add: Addition during the year	184,251,181	201,533,479
	Less: Sale/Adjustment during the year	13,767,899	6,600,068
		4,934,451,090	4,763,967,808
	Less: Accumulated depreciation	2,379,948,965	2,194,852,176
	Closing balance	2,554,502,124	2,569,115,631
	Details are in Annexure-A.		
4	Capital work-in-progress		
	The amounts shown under the above head represent expenses incurred and paid by BREB up to the respective year-end date in respect of the following construction works in progress for PBSs:		
4.1	Capital work-in-progress -PBS		
	Construction of 11KV New, Augmentation & under Ground Line (Note: 4.1.1)	375,430,614	136,666,000
	Construction of 11KV Up-gradation Line (Note: 4.1.2)	157,748,771	12,457,000
	Construction of 33KV New, Augmentation & under Ground Line (Note: 4.1.3)	176,331,346	46,488,000
	Construction of 33KV Up-gradation Line (Note: 4.1.4)	80,343,932	-
	33/11KV New Sub- Station (Note: 4.1.5)	9,931,510	-
	River Crossing Tower (Note: 4.1.6)	5,700	5,700
	Pre-Paid Meter (Note: 4.1.7)	2,039,350,000	1,948,500,000
	Installation of Insulated Conductor/ Reconductoring Existing Line (Note: 4.1.8)	37,545,250	4,708,000
	Conversion LT to HT Line (Note: 4.1.9)	63,883,997	28,900,000
	Conversion HT single phase to three phase (Note: 4.1.10)	155,622,407	35,159,000
	Engineering & Supervision: Electrical Consultancy (Note: 4.11)	29,276,305	15,000,000
	Closing balance	3,125,469,832	2,227,883,700
4.1.1	Construction of 11KV New, Augmentation & Under Ground Line		
	Opening balance	136,666,000	7,300,000
	Add: Addition during the year	381,988,877	149,017,344
		518,654,877	156,317,344
	Less: Adjustment during the year	143,224,263	19,651,344
	Closing balance	375,430,614	136,666,000
4.1.2	Construction of 11KV Up-gradation Line		
	Opening balance	12,457,000	-
	Add: Addition during the year	154,061,771	16,452,000
		166,518,771	16,452,000
	Less: Adjustment during the year	8,770,000	3,995,000
	Closing balance	157,748,771	12,457,000
4.1.3	Construction of 33KV New, Augmentation & Under Ground Line		
	Opening balance	46,488,000	5,750,000
	Add: Addition during the year	147,849,755	54,417,097
		194,337,755	60,167,097
	Less: Adjustment during the year	18,006,409	13,679,097
	Closing balance	176,331,346	46,488,000



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
4.1.4	Construction of 33KV Up-gradation Line		
	Opening balance		
	Add: Addition during the year	80,343,932	-
		<u>80,343,932</u>	<u>-</u>
	Less: Adjustment during the year	-	-
	Closing balance	<u>80,343,932</u>	<u>-</u>
4.1.5	33/11KV New Sub- Station		
	Opening balance		
	Add: Addition during the year	9,931,510	-
		<u>9,931,510</u>	<u>-</u>
	Less: Adjustment during the year	-	-
	Closing balance	<u>9,931,510</u>	<u>-</u>
4.1.6	River Crossing Tower		
	Opening balance	5,700	-
	Add: Addition during the year	-	5,700
		<u>5,700</u>	<u>5,700</u>
	Less: Adjustment during the year	-	-
	Closing balance	<u>5,700</u>	<u>5,700</u>
4.1.7	Pre-Paid Meter		
	Opening balance	1,948,500,000	-
	Add: Addition during the year	90,850,000.00	1,948,500,000.00
		<u>2,039,350,000</u>	<u>1,948,500,000</u>
	Less: Adjustment during the year	-	-
	Closing balance	<u>2,039,350,000</u>	<u>1,948,500,000</u>
4.1.8	Installation of Insulated Conductor/ Reconductoring Existing Line		
	Opening balance	4,708,000	-
	Add: Addition during the year	34,891,535	4,708,000
		<u>39,599,535</u>	<u>4,708,000</u>
	Less: Adjustment during the year	2,054,285	-
	Closing balance	<u>37,545,250</u>	<u>4,708,000</u>
4.1.9	Conversion LT to HT Line		
	Opening balance	28,900,000	2,895,000
	Add: Addition during the year	67,072,399	36,600,068
		<u>95,972,399</u>	<u>39,495,068</u>
	Less: Adjustment during the year	32,088,402	10,595,068
	Closing balance	<u>63,883,997</u>	<u>28,900,000</u>
4.1.10	Conversion HT single phase to three phase		
	Opening balance	35,159,000	-
	Add: Addition during the year	154,270,494	37,426,793
		<u>189,429,494</u>	<u>37,426,793</u>
	Less: Adjustment during the year	33,807,087	2,267,793
	Closing balance	<u>155,622,407</u>	<u>35,159,000</u>
4.1.11	Engineering & Supervision: Electrical Consultancy		
	Opening balance	15,000,000	-
	Add: Addition during the year	14,276,305	15,000,000
		<u>29,276,305</u>	<u>15,000,000</u>
	Less: Adjustment during the year	-	-
	Closing balance	<u>29,276,305</u>	<u>15,000,000</u>

Note	Particulars	Amount in Taka		
		30 June 2025	30 June 2024	
5.	Long term loan to PBS			
	Loans in cash and kind are extended to PBSs by BREB at different stages for the purpose of operation, maintenance and construction of utility plants and other related facilities of the PBSs. The balances of such loans from BREB to PBSs, and moratorium interest (interest during the grace period) are included under the above head.			
	Opening balance	477,263,921,499	489,819,985,817	
	Add: Disbursed during the year	12,552,744,504	11,151,467,731	
		<u>489,816,666,003</u>	<u>500,971,453,548</u>	
	Less: Adjustments/Realized during the year	25,187,696,985	23,707,532,049	
		<u>464,628,969,018</u>	<u>477,263,921,499</u>	
	Details are in Annexure - B.			
6.	Investment in other entities & shares			
	Investment in share of Rural Power organisation Limited (Note: 6.1)	25,589,845,892	25,589,845,892	
	Investment in share of ICB Islamic Bank Limited (Note: 6.2)	4,110,400	4,844,400	
		<u>25,593,956,292</u>	<u>25,594,690,292</u>	
6.1	Investment in Rural Power organisation Limited			
	Opening balance	25,589,845,892	14,789,846,692	
	Add: Addition during the year	13,042,011,375	10,800,000,000	
		<u>38,631,857,267</u>	<u>25,589,846,692</u>	
	Less: Adjustment during the year	13,042,011,375	800	
	Closing balance	<u>25,589,845,892</u>	<u>25,589,845,892</u>	
	Disclosers of Ordinary Share Equity			
	Year	No. of shares	Face value	Taka
				Taka
	Purchase of ordinary shares			
	1998	855,420	500	427,710,000
				427,710,000
	Allotment share from RPCL			
	2014	516,722	500	258,361,000
	2014	261,936	500	130,968,000
	2020	169,204	500	84,602,000
	2023	928,411	500	464,205,500
	2023	2,440,354	500	1,220,177,000
	2023	288,030	500	144,015,000
	2024	3,100,775	500	1,550,387,500
	Sub Total	4,316,627		<u>2,302,328,500</u>
	Transfer of share from PBS			
	2014	135,907	500	67,953,500
	2014	43,361	500	21,680,500
	2014	4,512	500	2,256,000
	2014	12,950	500	6,475,000
	2014	3,074	500	1,537,000
	2014	748	500	374,000
	2014	748	500	374,000
	2017	2,035,120	500	1,017,560,000
	Sub Total	2,236,420		<u>1,118,210,000</u>
	Bonus share			
	2003	128,313	500	64,156,500
	2004	98,373	500	49,186,500
	2005	54,105	500	27,052,500
	2005	113,621	500	56,810,500
	2007	187,474	500	93,737,000
	2008	215,595	500	107,797,500
	2010	123,967	500	61,983,500



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	2010	168,369	500
	2010	97,261	500
	2011	204,249	500
	2012	112,337	500
	Sub Total	1,503,664	-
	Total received shares Equity	8,912,131	-
	Add: Share money deposit		10,000,000,508
	Total Investment in Shares		14,600,081,008

Disclosers of share premium

Year	No. of shares	Premium value per share	Taka	Taka
Allotment Share				
2014	516,722	714	368,939,508	368,939,508
2014	261,936	714	187,022,304	187,022,304
2020	169,204	1,273	215,396,692	215,396,692
2023	928,411	2,182	2,025,794,500	2,025,794,500
2023	2,440,354	2,434	5,939,823,000	5,939,823,000
2023	288,030	2,277	655,985,000	655,985,000
2024	3,100,775	2,725	8,449,611,875	-
Sub Total	4,316,627	-	9,392,961,004	9,392,961,004

Transfer of share premium from PBS

2014	135,907	714	97,037,598	97,037,598
2014	43,361	714	30,959,754	30,959,754
2014	4,512	714	3,221,568	3,221,568
2014	12,950	714	9,246,300	9,246,300
2014	3,074	714	2,194,836	2,194,836
2014	748	714	534,072	534,072
2014	748	714	534,072	534,072
2017	2,035,120	714	1,453,075,680	1,453,075,680
Sub Total	2,236,420	-	1,596,803,880	1,596,803,880
Total premium RPCL & PBS			10,989,764,884	10,989,764,884

6.2 Investment in shares of ICB Islami Bank Ltd.

Cost value

Opening balance (ICB Islami Bank Share 1,468,000 @ of Tk. 13.99)	20,537,320	20,537,320
Addition during the year	-	-
Adjustment during the year	-	-
Total cost value	20,537,320	20,537,320
Market value		
Opening balance	4,844,400	7,193,200
Impairment of investment during the year	-	-
Adjustment of unrealized gain/(loss)	734,000	2,348,800
Closing Fair value/ Market value	4,110,400	4,844,400

List of investment in shares and cost & market value

Name of organisation	No. of Share	Ave. rate of	Cost value	Market rate	Market value
ICB Islamic Bank Ltd.	1,468,000	13.99	20,537,320	2.80	4,110,400
Total	1,468,000		20,537,320		4,110,400



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
7.	Investment in financially unsound PBS		
	Principal Cox's Bazar PBS	67,471,644	67,471,644
	Less: Adjustments/Realized during the year	67,471,644	-
		-	67,471,644
8.	Direct investment to PBS		
	Opening balance	5,600,000,000	5,000,000,000
	Add: Addition during the year	-	600,000,000
	Closing balance	5,600,000,000	5,600,000,000
9.	Investment in bank (FDR)		
	The amount shown below represents investments in fixed deposits in various banks. Such investments are made against specific fund, such as Depreciation Fund and Other Special Fund, etc.		
	BREB Own Fund (Note: 9.1)	13,100,000	143,048,800
	Other Special Fund (Note: 9.2)	26,786,656,621	26,072,064,867
	Depreciation Fund (Note: 9.3)	2,966,126,428	2,727,611,380
		29,765,883,049	28,942,725,047

The organisation holds fixed deposit receipts amounting to Taka 6,860,784,588 with Union Bank PLC, First Security Islami Bank PLC, Exim Bank PLC, Social Islami Bank PLC, Global Islami Bank PLC and Padma Bank PLC. These Banks have recently faced significant financial difficulties and, as part of a government-led restructuring initiative, have been merged under state ownership except Padma Bank PLC. This development has created uncertainty regarding the recoverability of the balances. In view of audit observations and consistent with the requirements of IFRS 9 Financial Instruments and IAS 1 Presentation of Financial Statements, management has recognized a provision of Taka 1,372,156,918 as at the reporting date (Note 55). While profit had been accrued on these FDRs, the recognition of the provision has reduced the income reported. Management believes that the provision reflects the actual circumstances and considers the balances ultimately recoverable given the government's ownership of both the organisation and the merged Banks. However, no further interest will be accrued on these FDRs unless and until realization occurs. Management will continue to monitor developments in the Banking sector and reassess the position in subsequent financial periods to ensure compliance with applicable accounting standards.

9.1	BREB Own Fund		
	Opening balance	143,048,800	1,113,858,122
	Add: Addition during the year	13,100,000	965,818,800
		156,148,800	2,079,676,922
	Less: Adjustment during the year	143,048,800	1,936,628,122
	Closing balance	13,100,000	143,048,800
9.2	Other Special Fund		
	Contractors Security Deposit (Note: 9.2.1)	1,184,537,277	1,226,376,960
	Substation insurance fund (Note: 9.2.2)	2,048,919,701	1,694,969,123
	BREB Project Investment Fund (Note: 9.2.3)	3,923,823,635	7,228,157,140
	DSL Reserve Fund (Note: 9.2.4)	18,915,980,567	15,231,921,644
	PBS O & M Fund (Note: 9.2.5)	23,395,441	70,640,000
	Deposit Work Fund (Note: 9.2.6)	190,000,000	120,000,000
	Endowment Fund (Note: 9.2.7)	500,000,000	500,000,000
		26,786,656,621	26,072,064,867



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
9.2.1	Contractors Security Deposit		
	Opening balance	1,226,376,960	1,666,277,833
	Add: Addition during the year	638,467,278	204,177,960
		1,864,844,238	1,870,455,793
	Less: Adjustment during the year	680,306,961	644,078,833
	Closing balance	1,184,537,277	1,226,376,960
9.2.2	Substation Insurance Fund		
	Opening balance	1,694,969,123	1,292,451,021
	Add: Addition during the year	1,007,659,148	1,260,098,013
		2,702,628,271	2,552,549,034
	Less: Adjustment during the year	653,708,570	857,579,911
	Closing balance	2,048,919,701	1,694,969,123
9.2.3	BREB Project Investment Fund		
	Opening balance	7,228,157,140	10,900,187,328
	Add: Addition during the year	1,100,763,911	1,975,298,799
		8,328,921,050	12,875,486,127
	Less: Adjustment during the year	4,405,097,415	5,647,328,987
	Closing balance	3,923,823,635	7,228,157,140
9.2.4	DSL Reserve Fund		
	Opening balance	15,231,921,644	16,590,114,615
	Add: Addition during the year	8,066,535,260	10,118,285,422
		23,298,456,904	26,708,400,037
	Less: Adjustment during the year	4,382,476,337	11,476,478,393
	Closing balance	18,915,980,567	15,231,921,644
9.2.5	PBS O & M Fund		
	Opening balance	70,640,000	-
	Add: Addition during the year	3,395,441	70,640,000
		74,035,441	70,640,000
	Less: Adjustment during the year	50,640,000	
	Closing balance	23,395,441	70,640,000
9.2.6	Deposit Work Fund		
	Opening balance	120,000,000	50,720,000
	Add: Addition during the year	190,000,000	170,000,000
		310,000,000	220,720,000
	Less: Adjustment during the year	120,000,000	100,720,000
	Closing balance	190,000,000	120,000,000
9.2.7	Endowment Fund		
	Opening balance	500,000,000	500,000,000
	Add: Addition during the year	558,476,402	500,000,000
		1,058,476,402	1,000,000,000
	Less: Adjustment during the year	558,476,402	500,000,000
	Closing balance	500,000,000	500,000,000
9.3	Depreciation Fund		
	Opening balance	2,727,611,380	2,287,338,718
	Add: Addition during the year	1,902,384,791	1,437,529,090
		4,629,996,171	3,724,867,808
	Less: Adjustment during the year	1,663,869,743	997,256,428
	Closing balance	2,966,126,428	2,727,611,380



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
10.	Short term loan		
	The following loans extended to PBSs are expected to be repaid to BREB within one year, thus shown under the Short-Term loan.		
	Opening balance	74,960,899	162,513,573
	Add: Addition during the year	212,577,225	246,451,635
		287,538,124	408,965,208
	Less: Adjustment during the year	77,672,843	334,004,310
	Closing balance	209,865,281	74,960,899
	Dhaka PBS-1	5,277,344	991,801
	Tangail PBS	2,263,609	(1,263,773)
	Comilla PBS-1	4,047,415	687,847
	Chandpur PBS-1	267,433	(1,109,111)
	Hobigonj PBS	(424,950)	(3,211,300)
	Moulouvibazar PBS	2,105,573	329,437
	Pabna PBS-1	79,993	(1,660,395)
	Pabna PBS-2	(391,542)	(1,864,343)
	Sirajgonj PBS-1	1,189,600	328,517
	Jessore PBS-1	1,172,878	234,691
	Jessore PBS-2	4,852,081	2,416,377
	Natore PBS-1	6,108,067	4,094,835
	Natore PBS-2	1,495,234	(519,137)
	Rangpur PBS-1	8,466,793	6,456,047
	Satkhira PBS	1,785,370	(1,406,483)
	Feni PBS	1,401,062	173,821
	Mymensingh pbs-1	1,183,040	(1,054,942)
	Dinajpur PBS-1	2,178,465	304,443
	Kushtia PBS	892,111	(2,115,313)
	Joypurhat PBS	1,248,747	464,260
	Pirojpur PBS	1,447,594	153,391
	Rangpur PBS-2	1,073,378	(29,259)
	Jamalpur PBS	2,590,759	(374,957)
	Chittagong PBS-1	3,313,888	424,831
	Bogra PBS-1	3,142,544	1,101,814
	Thakurgaon PBS	1,036,370	24,359
	Madaripur PBS	2,133,143	380,502
	Barisal PBS-2	(975,554)	(2,029,740)
	Chittagong PBS-2	2,489,993	215,336
	Meherpur PBS	2,623,995	178,482
	Noakhali PBS	3,449,292	428,199
	Bagerhat PBS	1,759,321	(1,176,259)
	Narshingdi PBS-1	2,016,332	867,860
	Kishoregonj PBS	1,357,313	4,080,329
	Narshingdi PBS-2	3,398,539	(427,568)
	Naogaon PBS-1	919,578	3,508,914
	Sylhet PBS-1	1,603,338	(946,646)
	Laxmipur PBS	1,799,617	3,396
	Barisal PBS-1	585,389	2,069,564
	Patuakhali PBS	1,455,417	86,496
	Manikgonj PBS	2,032,278	1,478,087
	Comilla PBS-2	2,628,771	1,690,590
	Cox's Bazar PBS	(80,099)	(2,404,856)
	Dinajpur PBS-2	4,686,527	3,031,726
	Netrokuna PBS	11,283,885	8,796,847
	Nawabgonj PBS	5,284,266	3,790,534



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Faridpur PBS	1,809,332	2,886,469
	Jhenaidha PBS	3,919,022	1,895,471
	Rajshahi PBS	679,647	1,295,014
	Kuri-gram PBS	5,693,400	3,243,671
	Magura PBS	484,857	363,702
	B-Baria PBS	6,224,374	3,014,531
	Mymensing PBS-2	5,960,299	1,558,953
	Nilphamari PBS	2,318,834	1,055,545
	Gopalgonj PBS	847,510	1,735,252
	Bhola PBS	1,823,761	2,884,106
	Rajbari PBS	2,711,888	1,801,710
	Sylhet PBS-2	411,292	923,042
	Shariatpur PBS	3,130,579	1,879,649
	Munsigonj PBS	415,800	242,170
	Dhaka PBS-2	2,202,638	277,534
	Sunamgonj PBS	1,296,028	1,743,424
	Sherpur PBS	607,745	1,604,631
	Mymensing PBS-3	3,586,711	1,969,625
	Gaibandha PBS	407,126	1,600,888
	Jhalokhati PBS	1,456,685	2,218,171
	Khulna PBS	7,820,359	5,975,698
	Chittagong PBS-3	812,278	215,336
	Gazipur PBS-1	12,566,945	734,691
	Narayanganj PBS-1	4,746,737	1,731,155
	Dhaka PBS-3	5,444,993	(1,650,750)
	Comilla PBS-3	2,265,174	(1,221,955)
	Sirajgonj PBS-2	3,286,391	1,780,238
	Bogra pbs-2	5,954,892	2,759,672
	Naoga pbs-2	4,684,741	3,377,049
	Comilla pbs-4	1,199,681	11,069
	Gajipur pbs-2	1,902,312	719,131
	Chandpur pbs-2	955,880	121,295
	Narayanganj PBS-2	2,025,695	278,747
	Dhaka PBS - 4	1,957,482	(1,263,282)
		<u>209,865,281</u>	<u>74,960,899</u>
11.	Loans and advances to employees		
	Opening balance	286,493,430	356,122,320
	Add: Disbursed during the year	-	1,605,124
		<u>286,493,430</u>	<u>357,727,444</u>
	Less: Realized during the year	51,937,384	71,234,014
	Closing balance	<u>234,556,046</u>	<u>286,493,430</u>
	Advance against:		
	Salary	414,241	375,296
	Purchase	331,127	-
		<u>745,368</u>	<u>375,296</u>
	Closing balance	<u>235,301,414</u>	<u>286,868,726</u>



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
12.	Plant materials and operating supplies		
	Material and supplies (Note: 12.1)	9,980,892,091	8,605,952,608
	Sub-Station Materials (Note: 12.2)	197,916,058	244,720,587
	Material and supplies -O & M for PBS (Note: 12.3)	6,903,256,244	4,650,623,249
	Total	17,082,064,393	13,501,296,444
	Less: Adjustment of overhead markup	1,060,741,948	-
	Miscellaneous current and accrued liabilities		
	Less: Adjustment of overhead markup-Other Payables	97,593,506	-
		15,923,728,940	13,501,296,444

Details are in Annexure-C.

The organisation had previously applied a mark up of 10% overhead, 1% interest between disbursement and construction on Material and Supplies and 3% on O&M materials to account for warehouse and overhead expenses, with the corresponding value recognized as a provision, resulting in an overstatement of inventory by Taka 1,158,335,44 as at the reporting date, in line with BREB instruction 600-18 (Note 30, Note 31.1). In view of audit observations and in accordance with IAS 2 Inventories, which requires inventories to be measured at cost or net realizable value, whichever is lower, management has adjusted the inventory balance by Taka 1,060,741,948 and 97,593,506 to remove the provision components. Management believes that this adjustment reflects the circumstances appropriately and aligns the reported balance more closely with the requirements of IAS 2. A comprehensive reassessment of the entire inventory valuation methodology will be undertaken to ensure full compliance, and any further adjustments considered necessary will be reflected in the subsequent financial year.

12.1 Material and supplies

Opening balance	8,605,952,608	11,296,549,154
Correction of prior years' error	3,197,114,443	-
Restated Opening balance	11,803,067,051	-
Addition during the year	9,101,381,477	10,117,582,287
	20,904,448,527	21,414,131,440
Less: Adjustment during the year	10,923,556,436	12,808,178,832
Closing balance	9,980,892,091	8,605,952,608

The organisation identified certain prior period error amounting to Taka 3,197,114,443 including Taka 3,163,280,108 for inventory valuation. In accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, such corrections are ordinarily required to be accounted for retrospectively by restating comparative figures and, where material, presenting a third balance sheet at the beginning of the earliest comparative period.

Management, under the direction of the Board, has elected not to restate comparative figures or present a third balance sheet. Instead, the correction has been recorded by adjusting opening retained earnings as at 01 July 2025 and disclosed directly in the retained earnings note. As a result, inventories increased by Taka 3,163,280,108 and retained earnings increased by the same amount as at (Note 21). The adjustment has no impact on the net profit for 2025, as it relates entirely to prior periods. Related tax implications have been considered in provisioning the tax expense. Management acknowledges that this presentation departs from the requirements of IAS 8 and IAS 1 Presentation of Financial Statements, but believes that the disclosure provided is sufficient to inform users of the financial statements of the nature and impact of the correction.

12.2 Sub-Station materials

Opening balance	244,720,587	296,921,984
Addition Balance during the year	+	-
	244,720,587	296,921,984
Less: Adjustment during the year	46,804,530	52,201,397
Closing balance	197,916,058	244,720,587



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
12.3	Material and supplies -O & M for PBS		
	Opening balance	4,650,623,249	3,397,615,843
	Addition Balance during the year	13,930,664,825	10,491,533,235
		<u>18,581,288,075</u>	<u>13,889,149,078</u>
	Less: Adjustment during the year	11,678,031,831	9,238,525,828
	Closing balance	6,903,256,244	4,650,623,249
13.	Store in transit		
	The amount shown under the above head represents cost incurred up to the year-end date in respect of materials and supplies in transit.		
	Phase-wise breakup of the amount is as follows:		
	Rural Elec. Expand. Chittagong-Sylhet Division Program-1	42,798,581	42,798,581
	URIDS : DMCS	104,749,579	104,749,579
	URIDS : RRKB	62,222,924	62,222,924
	UREDS : DCSD	26,034,988	26,034,988
	MCEP:DMD	<u>4,193,238,790</u>	<u>1,365,088,533</u>
		4,429,044,863	1,600,894,606

The organisation has an outstanding store in transit balance of Taka 235,806,073 relating to product purchases for closed projects, for which payment was made but delivery has not been effected by the vendor. Legal proceedings have been initiated to recover the amount. In view of audit observations and consistent with the requirements of IAS 2 Inventories, IAS 36 Impairment of Assets, and IAS 37 Provisions, Contingent Liabilities and Contingent Assets, management has recognized an impairment provision of Taka 47,161,215 against this balance as at the reporting date (Note 55). Management considers this provision adequate in light of the uncertainties involved and believes it reflects a prudent approach to potential non recoverability of the asset. Management continues to monitor the progress of the legal case and will reassess the position in the subsequent financial year to determine whether any further adjustments are required.

Name of the project	Location of the Assets	Date of law suit	Status	Amount	Legal Status
Rural Elec. Expand. Chittagong-Sylhet Division Program-1	Warehouse	23.11.2014	Damage, Shorts, Unqualitiful	42,798,581	Under Law Suite
URIDS : DMCS	Warehouse	31.05.2021	Damage, Shorts, Unqualitiful	104,749,579	Under Law Suite
URIDS : RRKB	Warehouse	31.05.2021	Damage, Shorts, Unqualitiful	62,222,924	Under Law Suite
UREDS : DCSD	Warehouse	12.05.2021	Damage, Shorts, Unqualitiful	26,034,988	Under Law Suite
MCEP:DMD	In Transit		Current Project	4,193,238,790	No Issue
				4,429,044,863	



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
14.	Miscellaneous current assets		
	Contractors (Note: 14.1)	1,665,199,147	1,667,217,333
	Supplies (Note: 14.2)	83,433,892	34,618,612
	Internal Bill (Note: 14.3)	1,305,431	4,672,564
	Closing balance	1,749,938,470	1,706,508,509
	Details are in Annexure-D.		
	Under miscellaneous current assets, the organisation has recognized an amount of Taka 1,140,947,630 relating primarily to closed projects where materials had been supplied to contractors but were not returned upon project completion, nor has any refund of the balance been received. In view of audit observations and consistent with the requirements of IAS 2 Inventories, IAS 36 Impairment of Assets, and IAS 37 Provisions, Contingent Liabilities and Contingent Assets, management has recorded a provision of Taka 228,189,526 against this balance as at the reporting date (Note 55). Management believes that this provision reflects the actual circumstances and is adequate in light of the uncertainties involved. Management will continue to monitor the matter and reassess the position in the subsequent financial year to ensure compliance with applicable accounting standards.		
14.1	Contractors		
	External bill.	12,395,715	12,379,310
	REUP:JICA	48,493,355	48,493,355
	UREDS:DCSD	187,348,290	187,348,290
	DDP-II	7,986,476	7,986,476
	1.5MCCP	179,223,085	179,223,085
	URIDS:DMCS	326,744,893	326,744,893
	100% DNE:DMCS	370,703,014	370,703,014
	100% DNE:RRKB	532,304,319	534,338,910
		1,665,199,147	1,667,217,333
14.2	Supplies		
	External bill.	62,985,375	14,170,095
	Material Section (Note-14.2.1)	20,448,517	20,448,517
		83,433,892	34,618,612
14.2.1	Material Sec.		
	ELIB	5,330,659	5,330,659
	UREDS:DCSD	15,117,858	15,117,858
		20,448,517	20,448,517
14.3	Internal Bill		
	SPPAI	1,305,431	76,285
	Underground Electric Distribution Network Under Dhaka PBS-4 (Phase-1) project	-	4,596,279
		1,305,431	4,672,564
15.	Advances and prepayments		
	Ansar honorarium	5,656,722	504,508
	Supplier's (Note-15.1)	1,156,159,802	352,381,908
	Advance income Tax (Note-15.2)	3,427,696,635	2,769,391,276
	Customs duty and VAT (Note-15.3)	1,186,571,484	738,681,156
	Mobilization SPPAI Project	134,440,243	170,688,678
	33/11KV SRMP Consultancy Advance	40,626,972	-
	Closing balance	5,951,151,859	4,031,647,526
15.1	Supplier's		
	URIDS:DMCS	5,254,005	5,254,005
	URIDS:RRKB	6,849,270	6,849,270
	MCEP:KD	1,144,056,527	340,278,633
		1,156,159,802	352,381,908

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
15.2	Advance income Tax		
	Opening balance	2,769,391,276	958,572,418
	Add: Deducted at Source	8,344,766,312	2,770,592,593
	Less: Paid during the year	7,686,460,953	959,773,736
		3,427,696,635	2,769,391,276
15.2.1	Advance income Tax Break Up		
	Source Tax -Bank Ac & FDR: Disbursement Section	573,309,587	473,992,581
	Source Tax -Bank Ac & FDR: SPPAI Project	1,993	1,713
	Source Tax -Bank Ac & FDR: MCEP:KD	1,380,971	1,473,483
	Source Tax -Bank Ac & FDR: MCEP:DMD	145,948	361,825
	Source Tax -Bank Ac & FDR: 33/11 KV:SRMP	144	204
	Source Tax -Bank Ac & FDR: 5 Lac SPPM	13,220	99,460
	Source Tax -Bank Ac & FDR: MCEP:BD	673,354	451,726
	Source Tax -Bank Ac & FDR: UGDN		1,533
	Source Tax -Foreign Purchase Material: MCEP:KD	25,185,231	31,168,167
	Source Tax -Foreign Purchase Material: MCEP:DMD	37,046,876	5,965,338
	Source Tax TA DA Section For Insurance	7,137,863	-
	Source Tax RPCL	82,801,449	41,575,245
	Direct Cash Payment to NBR SB Section	2,700,000,000	2,214,300,000
		3,427,696,635	2,769,391,276
15.3	Customs duty and VAT		
	Efficient Lighting Intiative for Bangladesh-(Part-1)	41,130	41,130
	REE:CSDP-1	36,706,706	36,706,706
	REE:BDP-1	697,197	697,197
	URIDS:DMCS	245,279,904	245,279,904
	URIDS:RRKB	4,492,589	4,492,589
	MCEP:KD	311,957,828	16,200,686
	MCEP:DMD	587,396,129	435,262,943
		1,186,571,484	738,681,156
16.	Receivables		
	Receivable from PBS (Note: 16.1)	143,499,215,704	123,191,225,627
	Interest on loan to employee (Note: 16.2)	229,764,975	236,106,911
	Receivable from Project Loan: (Note: 16.3)	15,752,573	1,190,000
	Interest receivable from BREB Own Fund (FDR)		663,949
	Interest receivable from Contractors Security Deposit Fund FDR	39,792,742	50,376,105
	Interest receivable from PBS Substation Insurance Fund FDR	82,064,475	62,062,225
	Interest receivable from Depreciation Fund FDR	101,981,218	78,601,967
	Interest receivable from O & M Fund FDR	173,830	-
	Interest receivable from Deposit Work Fund FDR	7,117,151	-
	Interest receivable from BREB Project Investment Fund FDR	145,452,091	216,975,919
	Interest receivable from DSL Reserve Fund FDR	504,521,112	428,187,344
	Interest receivable from Endowment Fund FDR	446,027	-
		144,626,281,897	124,265,390,048
16.1	Receivable from PBS		
	Matured long term loan-Principal (Note: 16.1.1)	121,993,178,063	105,012,373,762
	Matured interest on long term loan (Note: 16.1.2)	21,506,037,641	18,178,851,864
		143,499,215,704	123,191,225,627
16.1.1	Matured long term loan-Principal		
	Opening balance	105,012,373,762	86,952,529,243
	Add: Addition during year	25,389,116,914	24,309,365,074
		130,401,490,676	111,261,894,318
	Less: Adjustment/realize during the year	8,408,312,613	6,249,520,555
		121,993,178,063	105,012,373,762



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
PBS Wise break-up			
	Tangail PBS	1,797,465,173	1,386,614,583
	Comilla PBS-1	1,181,206,080	879,844,820
	Chandpur PBS-1	1,074,140,226	864,947,908
	Hobigonj PBS	988,669,264	1,013,155,484
	Moulavibazar PBS	1,067,734,405	704,962,107
	Pabna PBS-1	1,640,765,881	1,451,690,285
	Pabna PBS-2	1,632,349,443	1,431,801,479
	Sirajgonj PBS-1	1,287,445,065	975,811,772
	Jessore PBS-1	1,993,644,117	1,649,485,858
	Jessore PBS-2	1,921,256,402	1,718,935,278
	Natore PBS-1	1,242,192,646	939,241,648
	Natore PBS-2	973,596,473	771,308,300
	Rangpur PBS-1	1,878,346,624	1,525,181,994
	Satkhira PBS	2,059,883,093	1,704,628,729
	Feni PBS	2,033,317,167	1,805,364,385
	Mymensingh pbs-1	2,574,806,770	2,248,381,790
	Dinajpur PBS-1	1,730,330,013	1,413,242,918
	Kushtia PBS	1,931,817,208	1,704,774,945
	Joypurhat PBS	1,408,000,198	1,226,112,690
	Pirojpur PBS	2,390,524,938	2,074,614,697
	Rangpur PBS-2	1,782,833,788	1,594,966,671
	Jamalpur PBS	2,831,114,739	2,427,332,979
	Chittagong PBS-1	2,168,353,914	1,973,249,724
	Bogra PBS	1,390,648,222	1,262,360,386
	Thakurgaon PBS	2,562,457,396	2,218,980,544
	Madaripur PBS	1,447,382,983	1,272,377,864
	Barisal PBS-2	1,521,763,005	1,343,031,369
	Chittagong PBS-2	1,621,539,521	1,418,663,083
	Meherpur PBS	1,728,900,430	1,506,945,162
	Noakhali PBS	2,710,232,275	2,189,978,825
	Bagerhat PBS	1,748,884,242	1,571,320,823
	Kishoregonj PBS	2,188,020,262	1,927,908,680
	Narsingdi PBS-2	1,497,449,637	1,387,577,934
	Naogaon PBS	1,718,904,154	1,476,270,031
	Sylhet PBS-1	2,202,761,537	2,013,719,480
	Laxmipur PBS	1,835,014,304	1,609,563,156
	Barisal PBS-1	1,326,371,726	1,111,160,845
	Patuakhali PBS	2,043,653,334	1,656,012,491
	Manikgonj PBS	1,668,267,111	1,808,851,828
	Comilla PBS-2	2,277,901,505	2,113,186,777
	Cox's Bazar PBS	2,445,521,627	2,159,969,940
	Dinajpur PBS-2	1,672,190,413	1,570,563,343
	Netrokuna PBS	3,092,829,095	2,594,885,109
	Nawabgonj PBS	2,091,336,547	1,846,569,697
	Faridpur PBS	2,653,999,098	2,265,653,704
	Jhenaidha PBS	2,199,386,182	1,994,685,958
	Rajshahi PBS	1,593,466,880	1,410,489,715
	Kuri-gram PBS	2,937,008,151	2,483,335,660
	Magura PBS	1,650,192,295	1,454,570,624
	B-Baria PBS	2,906,557,373	2,598,815,539
	Nilphamari PBS	1,576,492,643	1,338,801,922
	Gopalganj PBS	1,513,222,658	1,267,784,062
	Bhola PBS	2,198,500,396	1,785,141,103



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Rajbari PBS	1,114,849,023	953,435,476
	Sylhet PBS-2	1,675,529,728	1,435,747,756
	Shariatpur PBS	1,505,691,440	1,244,378,320
	Munsigonj PBS	1,163,268,173	1,121,504,530
	Dhaka PBS-2	649,239,014	555,906,573
	Sunamgonj PBS	2,494,565,071	2,105,318,328
	Sherpur PBS	1,491,250,418	1,260,804,564
	Mymensingh PBS-3	1,769,827,183	1,408,436,911
	Gaibandha PBS	1,591,422,289	1,325,828,925
	Jhalokhati PBS	1,045,470,943	902,910,003
	Khulna PBS	2,256,350,199	1,882,079,574
	Chittagong PBS-3	795,516,918	632,787,326
	Sirajgonj PBS-2	753,662,405	569,269,991
	Bogra pbs-2	1,022,206,576	791,689,859
	Naoga pbs-2	757,166,376	723,138,987
	Comilla pbs-4	1,071,718,633	940,725,658
	Chandpur pbs-2	1,224,795,046	1,013,584,285
		121,993,178,063	105,012,373,763

16.1.2 Matured interest on long term loan

Opening balance	18,178,851,864	14,978,612,063
Add: Addition during year	18,670,319,358	18,980,892,637
	36,849,171,222	33,959,504,700
Less: Adjustment/realize during the year	15,343,133,582	15,780,652,835
Closing balance	21,506,037,641	18,178,851,864

PBS wise break up interest

Comilla PBS-1	13,188,843	1,301,960
Chandpur PBS-1	18,065,515	4,657,006
Moullovibazar PBS	177,344,414	-
Pabna PBS-1	604,978,795	494,588,679
Pabna PBS-2	141,007,906	98,082,547
Sirajgonj PBS-1	56,962,721	-
Jessore PBS-1	160,771,944	20,412,777
Jessore PBS-2	32,975,596	-
Natore PBS-1	27,560,452	27,444,448
Natore PBS-2	38,676,192	4,837,573
Rangpur PBS-1	763,500,488	789,508,736
Satkhira PBS	648,204,821	622,964,859
Feni PBS	282,970,506	132,300,989
Mymensingh pbs-1	765,489,964	698,487,338
Dinajpur PBS-1	121,564,871	25,779,352
Kushtia PBS	619,800,761	571,053,156
Joypurhat PBS	19,272,074	-
Pirojpur PBS	896,110,425	791,552,222
Rangpur PBS-2	472,979,556	359,474,403
Jamalpur PBS	569,642,724	419,027,106
Chittagong PBS-1	404,736,330	274,129,591
Bogra PBS	83,376,508	29,255,239
Thakurgaon PBS	670,333,215	418,100,421
Madaripur PBS	396,736,722	304,762,280
Barisal PBS-2	537,905,210	441,399,272
Chittagong PBS-2	864,064,438	714,442,713
Meherpur PBS	672,009,302	717,093,728
Noakhali PBS	1,028,201,340	1,099,848,140



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Bagerhat PBS	486,947,345	341,264,165
	Kishoregonj PBS	609,771,891	519,752,611
	Narshingdi PBS-2	24,159,804	111,843,999
	Naogaon PBS	-	50,017,790
	Sylhet PBS-1	878,702,715	929,688,136
	Laxmipur PBS	623,374,693	514,946,581
	Barisal PBS-1	401,089,545	332,640,534
	Patuakhali PBS	1,137,283,929	900,209,505
	Comilla PBS-2	501,674,923	623,267,232
	Cox's Bazar PBS	999,933,881	785,159,744
	Dinajpur PBS-2	145,647,158	87,280,897
	Netrokuna PBS	438,829,866	529,046,431
	Nawabgonj PBS	314,051,928	263,046,905
	Faridpur PBS	362,361,892	319,601,704
	Rajshahi PBS	12,016,889	-
	Kuri-gram PBS	344,262,486	338,776,285
	Magura PBS	46,360,922	75,337,837
	B-Baria PBS	385,657,588	344,135,875
	Nilphamari PBS	71,417,544	3,556,885
	Gopalgonj PBS	37,314,920	52,008,049
	Bhola PBS	369,929,112	305,101,813
	Rajbari PBS	69,102,652	70,074,461
	Sylhet PBS-2	297,959,982	292,639,666
	Shariatpur PBS	22,739,942	-
	Dhaka PBS-2	20,322,000	-
	Sunamgonj PBS	588,511,206	505,102,628
	Sherpur PBS	128,161,880	132,808,193
	Mymensing PBS-3	229,535,651	193,113,545
	Gaibandha PBS	128,376,424	82,455,920
	Jhalokhati PBS	126,277,265	125,368,430
	Khulna PBS	262,967,011	211,848,617
	Chittagong PBS-3	102,116,632	76,500,192
	Sirajgonj PBS-2	48,701,112	-
	Bogra pbs-2	43,720,245	-
	Naoga pbs-2	39,447,048	1,752,700
		21,387,159,713	18,178,851,864

PBS wise break up penal interest

Pabna PBS-1	7,547,227
Feni PBS	9,383,897
Rangpur PBS-2	7,669,977
Jamalpur PBS	12,749,334
Bogra PBS	6,016,951
Madaripur PBS	6,271,713
Barisal PBS-2	6,439,056
Bagerhat PBS	7,437,850
Kishoregonj PBS	9,812,368
Laxmipur PBS	7,975,137
Barisal PBS-1	5,437,262
Patuakhali PBS	8,666,184
Comilla PBS-2	8,780,786
Cox's Bazar PBS	8,541,272
Dinajpur PBS-2	5,831,167
Chittagong PBS-3	317,747
	118,877,928
Total interest & penal interest	21,506,037,641
	18,178,851,864



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
16.2	Interest on loan to employee		
	Opening balance	236,106,911	255,280,080
	Add: Addition during year	29,575,957	21,153,990
		<u>265,682,868</u>	<u>276,434,070</u>
	Less: Adjustment during the year	35,917,893	40,327,159
	Closing balance	<u>229,764,975</u>	<u>236,106,911</u>
16.3	Receivable from Project Loan:		
	SPPAI	500,000	-
	MCEP: DMD	190,000	-
	MCEP: KD	14,062,573	190,000
	MCEP: BD	1,000,000	1,000,000
		<u>15,752,573</u>	<u>1,190,000</u>
17.	Cash at bank		
	BREB Revenue Exp. Fund	-	57,309,550
	BREB Own Fund (Note 17.1)	407,302,610	202,792,141
	Project Own Fund (Note 17.2)	50,705,246	32,302,760
	BREB Project Investment Fund (Note 17.3)	1,599,052,305	26,230,967
	BREB Other Fund (Note 17.4)	1,809,117,862	493,749,511
	Projects Security deposits (Note 17.5)	142,882,116	59,531,606
	PBS Cross Subsidy Fund	108,066,759	455,896,825
	BREB Depreciation Fund	146,194,847	26,952,084
	Patuakhali 1320M.W Power Plant	3,314,946	3,391,431
	Cash Foreign Exchange	771,086	500,744,819
	Bangladesh Bank P/L AC: MCEP:KD	1,708,168	21,708,168
	PBS Pre-Paid Vending	2,017,002,790	-
		<u>6,286,118,735</u>	<u>1,880,609,863</u>
17.1	BREB Own Fund		
	BREB Revenue Exp. Fund	31,370,845	57,309,550
	BREB Own Fund	375,931,766	202,792,141
		<u>407,302,610</u>	<u>260,101,691</u>
17.2	Project Own Fund		
	SPPAI	929,395	404,604
	MCEP:KD	19,450,818	13,143,219
	MCEP:DMD	-	8,879,241
	33/11KV SRMP	17,566	18,434
	MCEP:BD	30,307,466	9,747,033
	UGDN	-	110,229
		<u>50,705,246</u>	<u>32,302,760</u>
17.3	Finance to BREB Project		
	BREB Project Investment Fund	1,598,848,827	26,028,614
	5 Lac SPPM REB Portion Fund	203,478	202,093
	UGDN	-	260
		<u>1,599,052,305</u>	<u>26,230,967</u>
17.4	BREB Other Funds		
	BREB Security Deposit Fund	263,763,346	106,389,686
	PBS O&M Material Fund	128,650,896	24,535,946
	PBS substaion Insurance fund	62,527,181	61,752,134
	Asrayoan Project Fund	1,886	3,289
	PBS Deposit work fund	12,544,421	35,516,818
	DSL Reserve Fund	1,341,491,822	261,819,620
	Endowment Fund	-	3,631,306
	BREB Magistrate Court	138,310	100,711
		<u>1,809,117,862</u>	<u>493,749,511</u>



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
17.5	Projects security deposits		
	MCEP:KD	63,853,370	44,509,782
	MCEP:DMD	40,418,178	1,059,200
	MCEP:BD	38,610,568	13,962,625
		142,882,116	59,531,606
18.	Imprest fund		
	Funds lying with different directorates of BREB and Executive Engineers as imprest fund respectively are shown below:		
	Imprest cash with various directorates of BREB	4,545,000	4,535,000
		4,545,000	4,535,000
19.	GOB fund		
	Equity-GOB (Note:19.1)	382,837,337,727	381,550,074,878
	Government Capital Grant	76,873,015,913	77,272,063,911
		459,710,353,640	458,822,138,789
	Details are in Annexure-E.		
19.1	Equity-GOB		
	Opening balance	381,550,074,878	381,310,326,941
	Add: Received in Cash during the year	1,373,408,001	494,637,520
		382,923,482,879	381,804,964,461
	Less: Adjustment/Return to GOB	86,145,152	254,889,583
	Closing balance	382,837,337,727	381,550,074,878
	Project wise break-up of equity of Government:		
	<u>Name of the project:</u>		
	Rural electrification Expansion DDP-1	3,650,943,923	3,650,943,923
	Rural electrification Expansion CSDP-1	4,402,454,591	4,402,454,591
	Rural electrification Expansion RRDp-1	4,016,508,989	4,016,508,989
	Rural electrification Expansion BDP-1	1,422,453,910	1,422,453,910
	Rural electrification Expansion KDP-1	4,147,238,113	4,147,238,113
	PDB Taken Over Line	1,246,380,000	1,246,380,000
	1.8 Million Consumer connection	61,655,465,684	61,655,465,684
	UREDS (DCSD)	1,931,044,226	1,931,044,226
	CSS-REP Project	1,031,181,415	1,031,181,415
	Solar powered irrigation pump & solar home system	18,130,978	18,130,978
	Rural electrification expansion under Gopalgonj PBS	108,913,449	108,913,449
	Rural electrification expansion DDP-2	15,165,451,898	15,165,451,898
	Rural electrification expansion CSDP-2	15,075,228,381	15,075,228,381
	Rural electrification expansion RRDp-2	12,528,818,194	12,528,818,194
	Rural electrification expansion BDP-2	7,590,060,259	7,590,060,259
	Rural electrification expansion KDP-2	9,313,883,254	9,313,883,254
	1.5 Million consumer connection	78,964,209,841	78,964,209,841
	TAPP	65,813,075	65,813,075
	URIDS Project (RRKB)	5,597,697,216	5,597,697,216
	URIDS Project (DMCS)	5,370,929,985	5,370,929,985
	PPM- Phase-1	824,199,359	824,199,359
	2.5 Million consumer connection	115,252,184	115,252,184
	Rural electrification expansion 70K - OLDT	7,410,255,536	7,410,255,536
	REE SDP and ID of BREB headquarter	12,855,016,926	12,855,016,926
	100% DNE (RRKB)	61,226,281,388	61,226,281,388
	100% DNE (DMCS)	65,429,680,212	65,429,680,212
	SPPAI	74,678,848	41,224,000
	TESIRH	4,903,357	4,903,357
	EAP	22,263,666	22,263,666
	MCEP:DMD	516,950,870	268,190,870
	MCEP:KD	1,049,048,000	50,000,000
	33/11KV SRMP	6,000,000	-
		382,837,337,726	381,550,074,878

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
20.	Donated capital The following amount was donated by Asian Development Bank.		
	Opening balance	668,055,426	152,726,069
	Add: Addition during year	282,762,668	515,329,357
		<u>950,818,094</u>	<u>668,055,426</u>
	Less: Adjustment during the year	-	-
	Closing balance	<u>950,818,094</u>	<u>668,055,426</u>
	Project wise break-up of Foreign Donation:		
	Name of the project:		
	Emergency Assistance Project- BREB Component" project	13,140,434	13,140,434
	TESIRH Project	139,585,635	139,585,635
	SPPAI Project	798,092,025	515,329,357
		<u>950,818,094</u>	<u>668,055,426</u>
21.	Retained earnings		
	Opening balance	40,091,874,394	23,778,853,755
	Correction of prior years error	3,163,280,108	18,339,420,280
	Restated Opening balance	<u>43,255,154,502</u>	<u>42,118,274,036</u>
	Add: Net Margin during the year	16,143,174,022	19,205,833,861
		<u>59,398,328,524</u>	<u>61,324,107,897</u>
	Less: Fund Transfer to RPCL Equity Fund	-	15,939,845,892
	Less: Fund Transfer to Revolving Fund	-	600,000,000
	Less: Income Tax Expenses	4,371,014,661	4,741,949,608
	Less: Deferred Tax Income/ Expense	(40,591,808)	(49,561,997)
	Closing balance	<u>55,067,905,670</u>	<u>40,091,874,394</u>
	The organisation identified a prior period error amounting to Taka 3,163,280,108 in inventory valuation. In accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, such corrections are ordinarily required to be accounted for retrospectively by restating comparative figures and, where material, presenting a third balance sheet at the beginning of the earliest comparative period.		
	Management, under the direction of the Board, has elected not to restate comparative figures or present a third balance sheet. Instead, the correction has been recorded by adjusting opening retained earnings and disclosed directly in the retained earnings note. As a result, inventories increased by Taka 3,163,280,108 and retained earnings increased by the same amount 01 July 2024. The adjustment has no impact on the net profit for 2025, as it relates entirely to prior periods. Related tax implications have been considered in provisioning the tax expense. Management acknowledges that this presentation departs from the strict requirements of IAS 8 and IAS 1 Presentation of Financial Statements, but believes that the disclosure provided is sufficient to inform users of the financial statements of the nature and impact of the correction.		
22	Self-financing project investment		
	PPM Phase-1	11,352,578	11,352,578
	SDP & ID	18,537,454	18,537,454
	100% DMCS	638,678,063	638,678,063
	100% RRKB	531,523,371	531,523,371
	SPPAI	17,182,017	12,182,017
	OAE & UES	2,687,432,388	2,687,432,388
	MCEP:KD	4,055,514,604	3,455,522,890
	MCEP:DMD	664,277,356	167,562,236
	33/11KV SRM	20,092,527	10,300,000
	MCEP:BD	1,603,400,000	503,400,000
	5 Lac SPPM	2,054,114,278	1,954,291,147
	UGD-Dhaka PBS-4		5,093,279
		<u>12,302,104,635</u>	<u>9,995,875,422</u>



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
23.	Government loan & kinds		
	These represent the liabilities to the Government of Bangladesh as at 30 June 2022 for the cost of transmission lines acquired from BPDB and DESA together with Cash loans as shown below:		
	BPDB taken over line	1,858,415,216	1,858,415,216
	DESA taken over line	77,977,500	77,977,500
	Cash loan (Note 23.1)	32,500,000	37,500,000
	MCEP:DMD	344,633,913	178,793,913
	33/11 KV SRMP	4,000,000	-
	Moratorium Interest Provision	14,282,125	3,643,342
	Closing balance	2,331,808,754	2,156,329,971
	Details are in Annexure- F.		
23.1	Cash loan		
	Opening balance	37,500,000	42,500,000
	Less: Current maturity	5,000,000	5,000,000
	Closing balance	32,500,000	37,500,000
24.	Long term foreign loans		
	Balances of loan from overseas agencies/donors and interest during the grace period i.e. moratorium interest, which is considered as principal loan amount, are shown under the above head. Phase-wise foreign loans as reflected in the financial statements, represent financial ledger balances:		
	Direct Project Assistance (DPA) (Note: 24.1)	90,191,836,489	83,726,791,494
	Reimbursable Project Assistance (RPA) (Note: 24.2)	34,712,334,333	35,074,945,015
		124,904,170,822	118,801,736,509
	Less: Foreign Loan - Current (Note: 24.3)	7,023,625,455	3,850,037,000
		117,880,545,367	114,951,699,509
	Details are in Annexure -G.		
24.1	Direct Project Assistance (DPA)		
	ACRE Phase-1-USAID	436	436
	Tang-1 & Mymen-1(Ext)-ADB	(271)	(271)
	ACRE Phase-2A-USAID	5,146	5,146
	ACRE Phase-2A-Finland	15,765	15,765
	ACRE Phase-3A-IDA	49,204	49,204
	ACRE Phase-3B-USAID	286	20,298,286
	ACRE Phase-3B(Ext)-Finland	291	2,044,291
	ACRE Phase-3C-CIDA	(298)	1,878,702
	ACRE Phase-3C-SFD	(63)	(63)
	ACRE Phase-3A(Ext)-Japan	6,200,266	42,100,266
	ACRE Phase-4A-IDA	345,023,651	522,623,651
	REB Central Facilities-IDA	369	369
	ACRE Phase-4B-Finland	9,775,601	17,575,601
	Cyclone Grant-KSA	3,039,368	9,239,368
	ACRE Phase-4C-KFAED	216,101,496	269,801,496
	ACRE Phase-4C-IDB	128,853,147	154,553,147
	ACRE Phase-4C-OPEC	128,085,830	153,585,830
	ACRE Phase-4C-OECF	374,401,644	436,401,644
	18 PBS-ADB	69,480,628	80,880,628
	18 PBS-CIDA	154,867,351	205,767,351
	18 PBS-OECF JAPAN	95,644,377	119,144,377
	18 PBS-NORAD	80,091,730	106,591,730
	15 PBS-Netherland	224,791,087	279,791,087
	15 PBS-China Barter	107,184,859	142,184,859
	5000 KM(Ext)-NORAD	49,916,507	60,116,507
	ACRE Phase-4D-KFAED	136,185,236	151,185,236
	ACRE Phase-5A-KFAED	165,810,416	184,010,416
	ACRE Phase-5A-SFD	284,131,335	310,031,335



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	ACRE Phase-5A-IDB	289,478,878	325,478,878
	ACRE Phase-5A-JBIC	665,325,362	723,225,362
	ACRE Phase-5A-NORAD	122,864,856	152,064,856
	ACRE Phase-5B-OPEC	211,529,151	230,529,151
	ACRE Phase-5B-JBIC	230,573,190	251,973,190
	ACRE Phase-5B-NORAD	167,529,454	182,829,454
	DLR-ADB	540,913,369	589,713,369
	7000 KM(Ext & Int 2nd)-ADB	63,246,138	68,746,138
	7000 KM(Ext & Int 2nd)-N'lnd	974,393,111	1,062,093,111
	7000 KM(Ext & Int 2nd)-EDCF	512,065,787	555,565,787
	12 PBS-ADB	163,617,968	177,517,968
	18 PBS (2nd phase)-ADB	194,017,266	210,617,266
	15 PBS (2nd phase)-ADB	536,481,386	584,181,386
	SLR-IDA	-	211,697,319
	9 PBS-DFID	2,224,753,530	2,365,091,530
	67 PBS -DFID	277,510,550	294,855,550
	10 Lakh Consumer-DFID	328,570,256	353,738,256
	REUP-JICA	8,403,645,144.35	8,823,827,144
	BDP-1(IDB)	1,087,810,466.32	1,151,475,466
	Horipur 360MW Power Plant-JICA	335,174,183.05	332,795,521
	URIDS;DMCS-ADB	18,120,570,641.91	17,991,138,459
	URIDS;RRKB-ADB	15,779,539,359.30	15,657,741,374
	UREDS:DCSD-IDA	6,338,422,526.40	7,780,002,526
	PPM- Phase-1	2,244,522,820.07	2,228,397,781
	2.5MCCP	7,241,250,654.35	7,338,791,498
	SPPAI	582,184,941.38	427,920,797
	MCEP:KD	7,161,577,563.78	4,977,781,053
	MCEP:DMD	12,783,945,293.15	5,407,124,910
	33/11KV SRMP-KFW	30,667,248.57	-
		90,191,836,489	83,726,791,494

24.2 Reimbursable Project Assistance (RPA)

REB Training Academy-ADB	98,154,110.91	104,289,111
Rural Elect.& Ren Ener Dev-IDA	703,000,093.50	733,000,093
URIDS:RRKB-ADB	1,240,922,807	1,240,922,807
SLR-IDA	5,409,229,083	5,708,931,765
UREDS:DCSD-IDA	26,818,282,675	26,818,282,675
TAPP-IDA	442,745,563	469,518,563
	34,712,334,333	35,074,945,015

24.3 Foreign loan - current

ACRE Phase-3A(Ext)-JAPAN	6,200,266	35,900,000
ACRE Phase-3B-USAID	-	20,298,000
ACRE Phase-3B(Ext)-Finland	-	2,044,000
ACRE Phase-3C-CIDA	-	1,879,000
Cyclone Grant-KSA	3,039,368	6,200,000
ACRE Phase-4A-IDA	177,600,000	177,600,000
ACRE Phase-4B-Finland	8,000,000	7,800,000
18 PBS (Ext & Int.) - NORAD	26,400,000	26,500,000
18 PBS (Ext & Int.) - CIDA	50,800,000	50,900,000
18 PBS (Ext & Int.) - OECF/JBIC	23,600,000	23,500,000
18 PBS-ADB Credit No. 1356	11,600,000	11,400,000
18 PBS-2 (Ext & Int.) - ADB-1884	16,800,000	16,600,000
15 PBS (Extn.& Int.) - China Barter	35,200,000	35,000,000
15 PBS (Extn.& Int.) - Netherlands	55,200,000	55,000,000
15 PBS-2 (Extn.& Int.) - ADB	47,600,000	47,700,000
5000 KM(Ext)-NORAD	10,400,000	10,200,000



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	ACRE Phase-4C-KFAED	53,600,000	53,700,000
	ACRE Phase-4C-OECF (JAPAN-P-37)	62,000,000	62,000,000
	ACRE Phase-4C-IDB-1	25,600,000	25,700,000
	ACRE Phase-4C-OPEC-61	25,600,000	25,500,000
	ACRE Phase-4D-KFAED	15,200,000	15,000,000
	ACRE Phase-5A-KFAED	18,400,000	18,200,000
	ACRE Phase-5A-IDB	36,000,000	36,000,000
	ACRE Phase-5A-NORAD	29,200,000	29,200,000
	ACRE Phase-5A-JBIC	58,000,000	57,900,000
	ACRE Phase-5A-SFD	26,000,000	25,900,000
	7000 KM(Ext & Int 2nd)-N'land	87,600,000	87,700,000
	7000 KM(Ext & Int 2nd)-EDCF	43,600,000	43,500,000
	7000 KM(Ext & Int 2nd)-ADB	5,600,000	5,500,000
	ACRE Phase-5B-NORAD	15,200,000	15,300,000
	ACRE Phase-5B-JBIC	21,600,000	21,400,000
	ACRE Phase-5B-OPEC	19,200,000	19,000,000
	12 PBS-ADB	14,000,000	13,900,000
	DLR-ADB	48,800,000	48,800,000
	SLR-IDA	511,600,000	511,400,000
	67 PBS -DFID	17,780,000	17,345,000
	9 PBS-DFID	140,400,000	140,338,000
	10 Lakh Consumer-DFID	25,168,000	25,168,000
	REB Training Academy-ADB	6,000,000	6,135,000
	REUP-JICA	420,712,412	420,182,000
	UREDS:DCSD-IDA	1,441,579,362	1,441,579,000
	Renewable Energy Dev.Pro	30,000,000	30,000,000
	BDP-1 IDB	94,592,216	39,369,000
	2.5MCCP-AIIB	590,958,156	70,877,000
	TAPP-IDA	38,499,632	14,923,000
	Horipur 360Mg Power Plant	27,148,686	-
	URIDS;DMCS (ADB)	1,392,643,382	-
	URIDS;RRKB (ADB)	1,208,903,976	-
		7,023,625,455	3,850,037,000
25.	Other loans		
	Long term debt-BPDB	1,489,767,665	1,489,767,665
	Long term debt-DESA	1,081,660,008	1,081,660,008
		2,571,427,673	2,571,427,673
26.	Foreign and GOB loan - current		
	Foreign loan - Current (Note: 24.3)	7,023,625,455	3,850,037,000
	GOB loan (Cash) (Note 23.1)	5,000,000	5,000,000
		7,028,625,455	3,855,037,000
27.	Accounts payable		
	Internal payable	836,392	4,022,671
	External payable (Note-27.1)	143,413,883	70,598,658
	Payable to PBS-short materials (Note-27.2)	312,241,671	312,241,671
	Payable to PBS'S Pre-Paid Vending Meter	2,017,002,790	-
		2,473,494,737	386,863,001
27.1	External payable		
	External Bill	93,871,446	18,444,806
	REUP:JICA	48,652	48,652
	UREDS:DCSD	4,050,066	4,050,066
	RRDP-2	421,946	421,946

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	URIDS:RRKB	405,850	405,850
	1.5 MCCP	24,694,343	24,694,343
	100% DNE:DMCS	19,921,580	22,532,995
		143,413,883	70,598,658
27.2	Payable to PBS-short materials		
	External Bill	11,577,365	11,577,365
	1.5 MCCP	4,865,631	4,865,631
	100% DNE:DMCS	196,261,292	196,261,292
	Dhaka PBS-1:DDP-1	99,720	99,720
	Comilla PBS-1:1.5MCCP	14,352,949	14,352,949
	Chandpur PBS-1	189,316	189,316
	Natore PBS -2: RRDP-1	9,675	9,675
	Rangpur PBS-1 Intensification & Extension of 15 PBS - 2nd Phase	(291)	(291)
	Satkhira PBS :KDP-1	6,310	6,310
	Feni PBS: 1.5MCCP	3,691,708	3,691,708
	Mymensingh PBS-1 :DDP-1	2,028,545	2,028,545
	Dinajpur PBS-1: CSDP-1/ RRDP-1	(43,730)	(43,730)
	Kushtia PBS:DDP-1/ Intensification & Extension of 15 PBS - 2nd Phase	506,049	506,049
	Pirojpur PBS	1,951	1,951
	Rangpur PBS-2: RRDP-2	215,645	215,645
	Jamalpur PBS	566,655	566,655
	Chittagong PBS-1	2,449,535	2,449,535
	Bogra PBS-1	2,563	2,563
	Madaripur PBS	238,416	238,416
	Barisal PBS-2	2,369	2,369
	Meherpur PBS	8,290	8,290
	Narsingdi PBS-1	230,620	230,620
	Narsingdi PBS-2	2,837,203	2,837,203
	Sylhet PBS-1: CSDP-1	82,489	82,489
	Patuakhali PBS	(16,906)	(16,906)
	Manikgonj PBS: 1.5MCCP	14,154,843	14,154,843
	Comilla PBS-2	96,499	96,499
	Coxs Bazar PBS: 1.5MCCP	9,245,546	9,245,546
	Dinajpur PBS-2: 1.5MCCP	32,169,634	32,169,634
	Netrokona PBS: Construction 33 KV lines for PBS S/S	484,575	484,575
	Nawabgonj PBS:RRDP-1/Intensification & Extension of Distribution System of 9 PBS	118	118
	Faridpur PBS: Intensification & Extension of Distribution System of 9 PBS	292,287	292,287
	Jhenaidha PBS:KDP-1/Intensification & Extension of Distribution System of 9 PBS	15,371	15,371
	Kurigram-Lalmonirhat PBS:DDP-1/Intensification & Extension of Distribution System of 9 PBS	231,693	231,693
	Brahmanbaria PBS:CSDP-1/Intensification & Extension of Distribution System of 9 PBS	650,721	650,721
	Nilphamari PBS:Intensification & Extension of Distribution System of 9 PBS	(240,769)	(240,769)
	Gopalgonj PBS:Rural Electrification Expansion Under Gopalgonj PBS	2,687	2,687
	Bhola PBS	19,190	19,190
	Khulna PBS:Construction 33 KV lines for PBS S/S	764,349	764,349
	Chittagong PBS-3: 1.5MCCP	12,917,650	12,917,650
	Gazipur PBS-1:Construction 33 KV lines for PBS S/S	2,369	2,369
	Narayanganj PBS-2: 1.5MCCP	1,271,539	1,271,539
		312,241,671	312,241,671



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
28.	TDS and VDS payable/ (receivable)		
	Opening balance	-	-
	Collected During the year (Note: 28.1)	1,916,593,878	1,377,530,904
		1,916,593,878	1,377,530,904
	Paid/ adjusted during the year (Note: 28.2)	1,916,593,878	1,377,530,904
	Closing balance	-	-
28.1	VAT Deduction at Source (VDS) and Tax Deduction at Source (TDS) -Collection		
	TDS on Supplier (Note-28.1.1)	1,394,137,704	1,036,238,139
	TDS on Contractors (Note-28.1.2)	32,889,067	-
	TDS on Others (Note-28.1.3)	4,493,423	4,655,781
	VDS on Supplier (Note-28.1.4)	450,553,664	336,636,984
	VDS on Contractors (Note-28.1.5)	34,520,020	-
		1,916,593,878	1,377,530,904
28.1.1	TDS on supplier		
	External Bill	1,239,775,620	742,863,858
	Internal Bill (Imprest)	1,794,005	1,336,337
	SPPAI	-	20,438,871
	MCEP:KD	43,596,061	107,286,327
	MCEP:BD	68,389,156	32,176,176
	MCEP:DMD	35,831,899	8,008,328
	33/11KV SRM	10,703	6,967
	5 Lac SPPM	4,721,609	124,027,903
	Underground Electric Distribution Network Under Dhaka PBS-4	18,651	93,373
		1,394,137,704	1,036,238,139
28.1.2	TDS on contractors		
	External Bill	7,176	-
	SPPAI	27,474,891	-
	33/11KV SRM	5,407,000	-
		32,889,067	-
28.1.3	TDS on others		
	Internal Bill (Payroll)	4,493,423	4,655,781
		4,493,423	4,655,781
28.1.4	VDS on supplier		
	External Bill	322,248,932	153,502,655
	SPPAI	-	20,975,890
	MCEP:KD	39,842,890	2,448,448
	MCEP:BD	37,214,473	10,979,644
	MCEP:DMD	42,245,574	12,198,562
	33/11KV SRM	16,684	19,270
	5 Lac SPPM	8,955,830	136,374,205
	Underground Electric Distribution Network Under Dhaka PBS-4	29,281	138,310
		450,553,664	336,636,984
28.1.5	VDS on contractors		
	Supply Bill	8,805	-
	SPPAI	29,918,215	-
	33/11KV SRM	4,593,000	-
		34,520,020	-
28.2	VAT Deduction at Source (VDS) and Tax Deduction at Source (TDS) - Paid		
	TDS on Supplier (Note-28.2.1)	1,394,137,704	1,036,238,139
	TDS on Contractors (Note-28.2.2)	32,889,067	-
	TDS on Others (Note-28.2.3)	4,493,423	4,655,781
	VDS on Supplier (Note-28.2.4)	450,553,664	336,636,984
	VDS on Contractors (Note-28.2.5)	34,520,020	-
		1,916,593,878	1,377,530,904



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
28.2.1	TDS on supplier		
	External Bill	1,239,775,620	742,863,858
	Internal Bill (Imprest)	1,794,005	1,336,337
	SPPAI	-	20,438,871
	MCEP:KD	43,596,061	107,286,327
	MCEP:BD	68,389,156	32,176,176
	MCEP:DMD	35,831,899	8,008,328
	33/11KV SRM	10,703	6,967
	5 Lac SPPM	4,721,609	124,027,903
	Underground Electric Distribution Network Under Dhaka PBS-4	18,651	93,373
		1,394,137,704	1,036,238,139
28.2.2	TDS on contractors		
	External Bill	7,176	-
	SPPAI	27,474,891	-
	33/11KV SRM	5,407,000	-
		32,889,067	-
28.2.3	TDS on others		
	Internal Bill (Payroll)	4,493,423.00	4,655,781.00
		4,493,423.00	4,655,781.00
28.2.4	VDS on supplier		
	External Bill	322,248,932	153,502,655
	SPPAI	-	20,975,890
	MCEP:KD	39,842,890	2,448,448
	MCEP:BD	37,214,473	10,979,644
	MCEP:DMD	42,245,574	12,198,562
	33/11KV SRM	16,684	19,270
	5 Lac SPPM	8,955,830	136,374,205
	Underground Electric Distribution Network Under Dhaka PBS-4	29,281	138,310
		450,553,664	336,636,984
28.2.5	VDS on contractors		
	Supply Bill	8,805	-
	SPPAI	29,918,215	-
	33/11KV SRM	4,593,000	-
		34,520,020	-
29.	Security deposits & retention money		
	Security deposits (Note: 29.1)	493,607,230	521,114,332
	Retention money (Note: 29.2)	982,496,575	791,506,319
		1,476,103,805	1,312,620,651
29.1	Security deposits		
	The amount of security deposits has been received from contractors against the following:		
	External Bill Consultant	7,176,517	7,176,517
	External Bill/ Disbursement Contractors	18,570,372	18,295,372
	External Bill Carrying Contractors	639,576	639,576
	Carrying Contractors: MCEP: KD	1,848,345	-
	Cash deposit (cashier appointment)	25,000	-
	1.8 MCCP	19,133,631	19,231,701
	UREDS (DCSD)	17,364,442	17,364,442
	REE-CSDP-2	16,274,085	16,274,085
	REE-RRDP-2	3,778,096	3,778,096
	REE-KDP-2	163,466	163,466
	REE-BDP-2	2,983,733	2,983,733
	REE-DDP-2	5,209,730	5,363,302
	CSS-REP	106,627	106,627
	1.5 MCCP	75,387,651	78,125,592



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	REE-SDP &ID	9,894,371	22,964,070
	URIDS (DMCS)	24,534,324	26,306,276
	URIDS (RRKB)	13,668,123	14,711,805
	100% DNE (DMCS)	69,052,724	126,981,343
	100% DNE(RRKB)	88,753,721	130,296,574
	MCEP: KD	59,239,098	27,839,056
	MCEP: DM	40,418,178	1,059,200
	MCEP: BD	19,385,421	1,453,500
		493,607,230	521,114,332
29.2	Retention money		
	Foreign suppliers	441,956,178	415,931,508
	Local suppliers	540,540,397	375,574,811
		982,496,575	791,506,319
29.2.1	Foreign suppliers		
	ELIB	17,296,290	17,296,290
	URIDS:RRKB	39,424,933	39,424,933
	URIDS:DMCS	42,657,158	42,657,158
	SPPAI	87,145,973	44,114,925
	MCEP:KD	255,431,824	272,438,201
		441,956,178	415,931,508
29.2.2	Local suppliers		
	Exernal Bill	522,369,626	388,986,052
	MCEP:KD		(25,747,522)
	MCEP:BD	18,170,771	12,336,281
		540,540,397	375,574,811
30.	Miscellaneous current and accrued liabilities		
	Government subsidy	2,694	3,289
	Provision for audit fee	400,000	312,000
	BREB Magistrate court expenses-Receipts & Payments	23,761	16,518
	Others	89,683	89,683
	Provision for Doubtful Assets (Note:30.2)	1,647,507,658	-
	Provision Service charge for O & M materials for the PBS (A)	201,065,716	135,455,046
	Undistributed store expense provision (B)	859,676,232	685,545,344
	Total	2,708,765,743	821,421,880
	Less: Adjustment of overhead markup (A+B)	1,060,741,948	-
		1,648,023,796	821,421,880
	As at the reporting date, the organisation has recognized provisions under miscellaneous current and accrued liabilities amounting to Taka 1,647,507,658. These provisions comprise amounts set aside against inventory in transit relating to closed projects where delivery has not been effected by vendors (see Note 13), balances under miscellaneous current assets arising primarily from closed projects where materials supplied to contractors were not returned and no refund has been received (see Note 14), and fixed deposit receipts held with banks that have recently undergone government-led restructuring due to financial difficulties (see Note 9). In view of audit observations and consistent with the requirements of IAS 37 (Provisions, Contingent Liabilities and Contingent Assets), IAS 36 (Impairment of Assets), and IFRS 9 (Financial Instruments), management has recognized these provisions to reflect the uncertainties involved and believes they are adequate and prudent in light of the circumstances. The organisation will continue to monitor developments and reassess the adequacy of provisions in subsequent financial periods to ensure compliance with applicable accounting standards.		
30.1	Undistributed store expense provision		
	MCEP-KD	490,217,853	434,860,790
	MCEP-DMD	272,068,806	208,292,696
	MCEP-BD	97,389,573	42,391,858
		859,676,232	685,545,344

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
30.2	Provision for doubtful assets		
	Store in Transit	47,161,215	-
	Miscellaneous Current Assets	228,189,526	-
	Provision against FDRs	1,372,156,918	-
		1,647,507,658	-
31.	Other payables		
	Interest Between Disbursement & Construction (IBDC): (Note: 31.1)	-	73,977,085
	PBS substation insurance (Note: 31.2)	1,245,444,030	1,278,134,578
	Deposit Work Fund (Note: 31.3)	322,251,970	303,888,045
	Advance DSL Received from PBS (Note: 31.4)	1,974,748,639	3,418,919,614
	Payable of O & M Material for the PBS (Note: 31.5)	(2,065,003,739)	(461,169,942)
	Finance to BREB Project Own Fund Investment (Note: 31.6)	3,722,725,593	6,006,980,589
	Other deferred credits (Note: 31.7)	488,136,129	745,257,856
	Payable to REB Project Loan : (Note: 31.8)	15,752,573	1,190,000
	Emergency Material Purchase Fund for financially unsound PBSs	8,863,804	175,110,988
	Gazipur-1		
		5,712,918,998	11,542,288,814
31.1	Interest Between Disbursement & Construction (IBDC)		
	MCEP: KD	51,527,904	45,992,197
	MCEP: DMD	35,585,759	23,745,704
	MCEP: BD	10,479,844	4,239,185
	Total	97,593,506	73,977,085
	Less: Adjustment of overhead markup	97,593,506	-
			(73,977,085)
31.2	PBS substation insurance		
	Receipt against PBS Substation Insurance: (Note 31.2.1)	1,960,069,125	1,868,123,125
	Settlement of PBS Substation Insurance Material: (Note 31.2.2)	(714,625,095)	(589,988,547)
		1,245,444,030	1,278,134,578
31.2.1	Receipt against PBS substation insurance		
	Disbursement	477,409	477,409
	Dhaka PBS-1	87,492,062	87,492,062
	Tangail PBS	39,835,899	36,385,899
	Comilla PBS-1	27,498,764	27,498,764
	Chandpur PBS-1	17,799,952	17,799,952
	Hobigonj PBS	29,246,800	26,696,800
	Moulavibazar PBS	32,989,540	30,389,540
	Pabna PBS-1	33,080,653	30,830,653
	Pabna PBS-2	21,354,826	19,404,826
	Sirajgonj PBS-1	35,700,660	35,700,660
	Jessore PBS-1	44,361,776	41,311,776
	Jessore PBS-2	29,425,308	26,625,308
	Natore PBS-1	23,505,834	21,505,834
	Natore PBS-2	17,190,316	17,190,316
	Rangpur PBS-1	12,084,438	12,084,438
	Satkhira PBS	29,032,745	29,032,745
	Feni PBS	30,675,828	30,675,828
	Mymensingh PBS-1	35,343,997	32,393,997
	Dinajpur PBS-1	17,851,114	17,851,114
	Kushtia PBS	21,733,364	21,733,364
	Joypurhat PBS	16,301,329	16,301,329
	Pirojpur PBS	15,947,655	15,947,655

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Rangpur PBS-2	18,024,507	18,024,507
	Jamalpur PBS	26,302,369	26,302,369
	Chittagong PBS-1	38,619,265	35,469,265
	Bogra PBS-1	30,431,493	30,431,493
	Thakurgaon PBS	24,523,325	24,523,325
	Madaripur PBS	8,220,243	8,220,243
	Barisal PBS-2	14,469,209	14,469,209
	Chittagong PBS-2	21,932,317	21,932,317
	Meherpur PBS	23,844,409	21,794,409
	Noakhali PBS	32,686,160	32,686,160
	Bagerhat PBS	19,736,493	19,736,493
	Narsingdi PBS-1	55,535,565	52,335,565
	Kishoregonj PBS	27,135,695	24,635,695
	Narsingdi PBS-2	40,613,569	40,613,569
	Naogaon PBS-1	21,530,643	21,530,643
	Sylhet PBS-1	38,238,308	38,238,308
	Laxmipur PBS	20,008,450	20,008,450
	Barisal PBS-1	15,628,842	14,028,842
	Patuakhali PBS	17,948,044	15,898,044
	Manikgonj PBS	40,568,493	36,968,493
	Comilla PBS-2	24,371,627	20,991,627
	Coxs Bazar PBS	26,257,708	23,457,708
	Dinajpur PBS-2	18,882,236	17,482,236
	Netrokona PBS	14,535,310	14,535,310
	Nawabgonj PBS	22,066,832	20,116,832
	Faridpur PBS	22,226,067	17,326,067
	Jhenaidha PBS	19,203,699	17,603,699
	Rajshahi PBS	20,840,840	20,840,840
	Kurigram-Lalmonirhat PBS	12,195,071	12,195,071
	Magura PBS	11,517,870	10,417,870
	Brahmanbaria PBS	31,661,248	29,011,248
	Mymensingh PBS-2	37,462,062	32,512,062
	Nilphamari PBS	16,461,235	14,861,235
	Gopalgonj PBS	12,683,136	12,683,136
	Bhola PBS	11,170,044	9,570,044
	Rajbari PBS	11,325,649	11,325,649
	Sylhet PBS-2	8,800,000	8,800,000
	Sariatpur PBS	14,542,157	14,542,157
	Munsigonj PBS	47,928,168	43,428,168
	Dhaka PBS-2	33,380,094	33,380,094
	Sunamgonj PBS	6,143,750	6,143,750
	Sherpur PBS	10,255,955	10,255,955
	Mymensingh PBS-3	15,291,855	15,291,855
	Gaibanda PBS	27,104,666	27,104,666
	Jhalokati PBS	4,728,185	4,728,185
	Khulna PBS	7,331,250	7,331,250
	Chittagong PBS-3	14,188,757	14,188,757
	Gazipur PBS-1	80,700,000	75,700,000
	Narayanganj PBS-1	59,045,980	58,949,980
	Dhaka PBS-3	38,256,000	33,556,000
	Comilla PBS-3	23,022,500	20,252,500
	Sirajgonj PBS-2	17,047,500	15,197,500
	Bogra PBS-2	10,324,089	10,324,089
	Naogaon PBS-2	4,450,000	4,450,000

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Comilla PBS-4	4,702,910	4,702,910
	Gazipur PBS-2	12,750,000	9,400,000
	Chandpur PBS-2	3,600,000	3,600,000
	Narayanganj PBS-2	26,668,500	26,668,500
	Dhaka PBS-4	22,018,500	22,018,500
		1,960,069,125	1,868,123,125
31.2.2	Settlement of PBS substation insurance material		
	Dhaka PBS-1	5,296,883	5,189,393
	Tangail PBS	(37,894,420)	(37,894,420)
	Comilla PBS-1	(30,108,088)	(30,036,088)
	Chandpur PBS-1	(13,811,237)	(13,811,237)
	Hobigonj PBS	(9,115,159)	(8,665,959)
	Moulavibazar PBS	(9,020,451)	(9,020,451)
	Pabna PBS-1	(5,995,154)	(5,995,154)
	Pabna PBS-2	(55,848,814)	(5,848,814)
	Sirajgonj PBS-1	(40,644,144)	(40,644,144)
	Jessore PBS-1	(18,497,598)	(18,497,598)
	Jessore PBS-2	1,441,642	1,441,642
	Natore PBS-1	(13,386,598)	(13,317,818)
	Natore PBS-2	(21,338,486)	(21,042,486)
	Rangpur PBS-1	(2,302,130)	(2,286,150)
	Satkhira PBS	(47,472,293)	(8,157,493)
	Feni PBS	(28,030,806)	(28,030,806)
	Mymensingh PBS-1	(18,560,592)	(18,028,592)
	Dinajpur PBS-1	(4,048,755)	(4,011,935)
	Kushtia PBS	(5,542,486)	(5,839,486)
	Joypurhat PBS	3,940,158	3,940,158
	Pirojpur PBS	(15,321,252)	(15,321,252)
	Rangpur PBS-2	(28,823,890)	(8,506,610)
	Jamalpur PBS	(11,486,777)	(10,680,329)
	Chittagong PBS-1	620,851	740,851
	Bogra PBS-1	(15,127,037)	(15,127,037)
	Thakurgaon PBS	(5,120,552)	(5,240,552)
	Madaripur PBS	(27,280,112)	(27,280,112)
	Barisal PBS-2	(11,392,452)	(11,392,452)
	Chittagong PBS-2	12,852,884	12,852,884
	Meherpur PBS	20,691,836	20,691,836
	Noakhali PBS	(28,116,274)	(28,116,274)
	Bagerhat PBS	(21,198,043)	(21,198,043)
	Narsingdi PBS-1	(8,536,175)	(8,536,175)
	Kishoregonj PBS	(16,293,624)	(16,203,024)
	Narsingdi PBS-2	(50,219,850)	(50,253,818)
	Naogaon PBS-1	(9,553,458)	(8,871,738)
	Sylhet PBS-1	5,433,513	5,490,613
	Laxmipur PBS	6,275,758	6,275,758
	Barisal PBS-1	1,002,556	1,002,556
	Patuakhali PBS	(7,681,116)	(7,681,116)
	Manikgonj PBS	21,008,731	20,411,800
	Comilla PBS-2	7,590,360	7,644,944
	Coxs Bazar PBS	4,955,003	5,221,403
	Dinajpur PBS-2	(1,112,724)	(1,112,724)



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Netrokona PBS	(16,914,754)	(17,256,754)
	Nawabgonj PBS	(4,559,497)	(3,449,497)
	Faridpur PBS	(9,090,246)	(8,179,046)
	Jhenaidha PBS	(29,944,657)	(29,931,842)
	Rajshahi PBS	6,193,563	6,193,563
	Kurigram-Lalmonirhat PBS	64,248,439	64,248,439
	Magura PBS	1,598,099	1,598,099
	Brahmanbaria PBS	(1,808,197)	(1,098,197)
	Mymensingh PBS-2	(50,879,043)	(46,994,873)
	Nilphamari PBS	2,624,877	2,873,477
	Gopalgonj PBS	(8,117,188)	(8,117,188)
	Bhola PBS	(13,344,378)	(13,344,378)
	Rajbari PBS	(10,637,464)	(10,637,464)
	Sylhet PBS-2	(12,309,074)	(12,309,074)
	Sariatpur PBS	(7,494,167)	(7,494,167)
	Munsigonj PBS	(19,367,070)	(19,176,840)
	Dhaka PBS-2	(19,081,156)	(18,050,086)
	Sunamgonj PBS	(1,571,866)	(1,571,866)
	Sherpur PBS	(2,028,459)	62,906
	Mymensingh PBS-3	(11,076,005)	(10,980,005)
	Gaibanda PBS	(53,573,245)	(53,573,245)
	Jhalokati PBS	4,086,413	4,086,413
	Khulna PBS	4,612,460	4,612,460
	Chittagong PBS-3	(5,140,560)	(5,548,310)
	Gazipur PBS-1	1,213,119	(212,478)
	Narayanganj PBS-1	16,757,421	16,880,431
	Dhaka PBS-3	(8,591,282)	(6,089,679)
	Comilla PBS-3	30,987,733	30,907,083
	Sirajgonj PBS-2	(24,696,677)	(24,696,677)
	Bogra PBS-2	3,312,107	3,312,107
	Naogaon PBS-2	(5,907,947)	(5,907,947)
	Comilla PBS-4	(9,799,286)	(9,799,286)
	Gazipur PBS-2	1,847,905	5,305,181
	Chandpur PBS-2	5,108,646	5,108,646
	Narayanganj PBS-2	2,433,525	1,229,218
	Dhaka PBS-4	(5,946,811)	(6,241,621)
		(714,625,095)	(589,988,547)

31.3 Deposit Work Fund (Aid to Construction)

External Bill	99,896,629	99,896,629
Dhaka PBS-1	286,078,320	283,293,886
Tangail PBS	(34,350,872)	(34,350,872)
Comilla PBS-1	4,844,751	4,834,215
Chandpur PBS-1	(3,668,125)	(3,668,125)
Hobigonj PBS	(12,115,986)	(12,115,986)
Moulavibazar PBS	14,830	14,830
Pabna PBS -1	(13,233,844)	(13,233,844)
Pabna PBS -2	(44,954,027)	(44,954,027)
Sirajgonj PBS-1	(71,922,871)	(71,922,871)
Jessore PBS -1	(62,227,438)	(62,319,169)
Jessore PBS -2	(12,285,371)	(12,287,555)
Natore PBS-1	(16,222,278)	(16,222,278)



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Natore PBS-2	(9,127,803)	(9,127,803)
	Rangpur PBS-1	(24,571,537)	(24,572,587)
	Satkhira PBS	39,959,155	39,916,256
	Feni PBS	43,528,660	43,528,660
	Mymensingh PBS-1	(9,899,525)	(9,779,525)
	Dinajpur PBS-1	(4,050,886)	(4,164,085)
	Kushtia PBS	(51,144,328)	(51,145,966)
	Joypurhat PBS	8,283,006	8,283,006
	Pirojpur PBS	(5,204,858)	(5,204,858)
	Rangpur PBS-2	(4,682,189)	(4,682,189)
	Jamalpur PBS	20,797,317	20,795,679
	Chittagong PBS-1	11,840,099	11,708,231
	Bogra PBS-1	(38,000,232)	(38,000,232)
	Thakurgaon PBS	(29,687,712)	(29,690,442)
	Madaripur PBS	24,249,237	24,242,014
	Barisal PBS-2	22,115,961	22,115,961
	Chittagong PBS-2	(3,663,090)	(3,663,090)
	Meherpur PBS	10,153,453	10,129,250
	Noakhali PBS	8,345,578	8,345,578
	Bagerhat PBS	(7,019,380)	(7,021,018)
	Narsingdi PBS-1	208,560,406	189,271,656
	Kishoregonj PBS	5,024,132	5,216,171
	Narsingdi PBS-2	(53,834,070)	(53,834,070)
	Naogaon PBS-1	35,817,240	35,817,240
	Sylhet PBS-1	10,014,280	10,000,000
	Laxmipur PBS	15,870,524	15,870,524
	Barisal PBS-1	(4,390,696)	(4,390,696)
	Patuakhali PBS	(45,969,300)	(46,151,400)
	Manikgonj PBS	(19,689,000)	(19,689,000)
	Comilla PBS-2	(122,154,808)	(122,154,808)
	Coxs Bazar PBS	(53,881,545)	(53,881,545)
	Dinajpur PBS-2	(16,991,650)	(15,698,650)
	Netrokona PBS	(6,365,155)	(5,911,155)
	Nawabgonj PBS	3,342,652	3,300,526
	Faridpur PBS	(365,148)	(57,780)
	Jhenaidha PBS	(6,131,089)	(5,391,216)
	Rajshahi PBS	3,276	-
	Kurigram-Lalmonirhat PBS	8,923,728	9,153,130
	Magura PBS	1,600,000	1,600,000
	Brahmanbaria PBS	40,886,261	40,886,261
	Mymensingh PBS-2	32,636,450	34,127,738
	Nilphamari PBS	(6,580,285)	(6,580,285)
	Gopalganj PBS	14,005,989	14,005,989
	Bhola PBS	(27,037,382)	(27,039,566)
	Rajbari PBS	(2,500,000)	(2,500,000)
	Sylhet PBS-2	2,397,651	-
	Sariatpur PBS	(13,620,000)	(13,620,000)
	Munsiganj PBS	3,968,684	3,968,684
	Dhaka PBS-2	(124,193,202)	(123,893,155)
	Sunamgonj PBS	17,248,461	17,295,961
	Sherpur PBS	(2,940,689)	(1,945,320)
	Mymensingh PBS-3	6,200,000	6,200,000



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Gaibanda PBS	13,229,596	13,222,838
	Jhalokati PBS	35,347,448	35,347,448
	Khulna PBS	(20,367,784)	(20,367,784)
	Chittagong PBS-3	36,450,053	36,450,053
	Gazipur PBS-1	57,902,803	57,878,381
	Narayanganj PBS-1	(3,791,702)	(3,791,702)
	Dhaka PBS-3	79,257,994	79,255,264
	Comilla PBS-3	5,344,306	6,343,618
	Sirajgonj PBS-2	(18,477,510)	(18,477,510)
	Bogra PBS-2	(22,022,052)	(22,090,517)
	Naogaon PBS-2	143,860,287	143,843,000
	Comilla PBS-4	1,980	1,980
	Gazipur PBS-2	56,232,325	56,232,325
	Chandpur PBS-2	5,405,715	5,807,414
	Narayanganj PBS-2	(66,827,372)	(66,850,196)
	Dhaka PBS-4	(1,224,475)	(1,869,475)
		322,251,970	303,888,045
31.4	Advance DSL received from PBS		
	Dhaka PBS-1	413,618,777	707,677,808
	Narshingdi PBS-1	135,261,354	310,237,990
	Mymensingh PBS-2	39,178,401	63,931,994
	Gazipur PBS-1	105,536,806	227,316,113
	Narayanganj PBS-1	461,386,318	749,325,820
	Dhaka PBS-3	73,762,971	367,823,296
	Comilla PBS-3	84,179,885	33,299,915
	Gazipur PBS-2	274,528,694	592,286,893
	Narayanganj PBS-2	231,255,418	317,873,829
	Dhaka PBS-4	156,040,016	49,145,956
		1,974,748,639	3,418,919,614
31.5	Payable of O & M material for the PBS		
	Fund for Procurement of O & M Material for the PBS	(2,065,003,739)	2,538,830,058
	Less: O & M fund	-	3,000,000,000
		(2,065,003,739)	(461,169,942)
	Material		
	Dhaka PBS-1	1,725,250	1,525,555
	Tangail PBS	76,361,211	65,009,662
	Comilla PBS-1	(3,365,748)	17,607,053
	Chandpur PBS-1	(62,897,587)	(15,702,081)
	Hobigonj PBS	(28,305,808)	(28,201,962)
	Moulavibazar PBS	(140,947,574)	(196,992,891)
	Pabna PBS-1	(92,272,309)	(9,234,303)
	Pabna PBS-2	(19,531,124)	(48,530,806)
	Sirajgonj PBS-1	14,826,098	5,851,275
	Jessore PBS-1	3,121,397	19,120,116
	Jessore PBS-2	8,275,462	6,399,005
	Natore PBS-1	18,307,688	4,186,217
	Natore PBS-2	55,949,863	16,558,249
	Rangpur PBS-1	(50,697,739)	(12,695,987)
	Satkhira PBS	(7,557,280)	24,061,599
	Feni PBS	(1,434,625)	24,594,953
	Mymensingh PBS-1	(58,423,045)	51,201,497
		(55,917,389)	30,041,333



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Dinajpur PBS-1	1,397,339	(15,025,818)
	Kushtia PBS	(42,379,871)	(17,399,213)
	Joypurhat PBS	(10,458,994)	(17,312,321)
	Pirojpur PBS	(24,172,869)	(38,046,244)
	Rangpur PBS-2	(43,355,921)	(14,463,187)
	Jamalpur PBS	103,541,016	(51,857,543)
	Chittagong PBS-1	(2,513,419)	(18,356,634)
	Bogra PBS-1	26,081,252	11,386,601
	Thakurgaon PBS	(7,721,133)	7,494,820
	Madaripur PBS	(6,104,376)	(26,145,518)
	Barisal PBS-2	(132,755,006)	(119,187,706)
	Chittagong PBS-2	(97,985,130)	(54,975,746)
	Meherpur PBS	(14,117,049)	5,122,740
	Noakhali PBS	(131,504,029)	(77,925,409)
	Bagerhat PBS	(1,257,310)	24,365,094
	Narsingdi PBS-1	(53,143,965)	(13,929,683)
	Kishoregonj PBS	(4,583,658)	21,151,059
	Narsingdi PBS-2	8,261,993	43,546,321
	Naogaon PBS-1	(88,085,851)	(75,344,524)
	Sylhet PBS-1	78,314,209	70,011,264
	Laxmipur PBS	(109,950,663)	(56,405,432)
	Barisal PBS-1	51,258,428	3,079,314
	Patuakhali PBS	(41,487,768)	(25,813,640)
	Manikgonj PBS	(76,864,990)	(5,907,508)
	Comilla PBS-2	27,494,548	4,445,078
	Coxs Bazar PBS	(86,862,475)	(38,376,955)
	Dinajpur PBS-2	(48,860,711)	(512,193)
	Netrokona PBS	(33,348,963)	(9,947,953)
	Nawabgonj PBS	(42,236,308)	11,262,605
	Faridpur PBS	(46,946,422)	(21,313,642)
	Jhenaidha PBS	(32,483,715)	(10,541,135)
	Rajshahi PBS	(65,170,617)	(75,172,776)
	Kurigram-Lalmonirhat PBS	(44,076,702)	(24,663,986)
	Magura PBS	(19,727,587)	(2,286,684)
	Brahmanbaria PBS	(230,958,109)	29,243,663
	Mymensingh PBS-2	45,841,159	9,155,167
	Nilphamari PBS	9,873,015	568,927
	Gopalgonj PBS	2,301,965	2,111,378
	Bhola PBS	(114,198,692)	(101,230,205)
	Rajbari PBS	(24,607,072)	(20,399,452)
	Sylhet PBS-2	4,009,876	(12,649,603)
	Sariatpur PBS	40,910,848	17,137,454
	Munsigonj PBS	(103,400,973)	(27,933,722)
	Dhaka PBS-2	(11,272,298)	(1,025)
	Sunamgonj PBS	(327,779)	1,417,470
	Sherpur PBS	(53,097,221)	393,762
	Mymensingh PBS-3	2,980,660	12,736,293
	Gaibanda PBS	(6,601,434)	(19,114,076)
	Jhalokati PBS	17,086,818	13,041,063
	Khulna PBS	(17,345,089)	12,471,840
	Chittagong PBS-3	28,530,397	24,565,049

Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Gazipur PBS-1	(6,160,367)	71,115,856
	Narayanganj PBS-1	(102,481,508)	(15,774,454)
	Dhaka PBS-3	(23,386,088)	49,969,042
	Comilla PBS-3	(150,704,907)	9,310,053
	Sirajgonj PBS-2	11,795,334	(18,387,358)
	Bogra PBS-2	(110,431,208)	11,377,993
	Naogaon PBS-2	23,159,278	9,721,790
	Comilla PBS-4	(58,059,449)	8,861,569
	Gazipur PBS-2	29,373,742	(116,461)
	Chandpur PBS-2	8,759,642	3,375,360
	Narayanganj PBS-2	41,609,932	14,279,692
	Dhaka PBS-4	36,385,762	107,831,067
		(2,065,003,739)	(461,169,942)
31.6	Finance to BREB project own fund		
	Opening balance	16,002,856,011	15,939,313,913
	Add: Addition during the year	2,373,909,284	4,442,882,795
		18,376,765,295	20,382,196,708
	Less: Adjusted/ refunded during the year	2,351,935,066	4,379,340,697
	Less: Investment to Project	12,302,104,635	9,995,875,422
	Closing balance	3,722,725,593	6,006,980,589
31.7	Other deferred credits		
	Deferred credits Contractor (Note- 31.7.1)	308,722,059	644,624,376
	Liquidated damage (foreign supplies) (Note- 31.7.2)	6,081,712	19,749,987
	Liquidated damage (local supplies) (Note- 31.7.3)	172,164,132	65,954,948
	Local supplies penalty (Note- 31.7.4)	1,024,461	14,174,461
	Contractors penalty MCEP: KD	36,398	-
	Penalty for short material MCEP: KD	45,625	-
	Others (Note- 31.7.5)	61,742	754,084
		488,136,129	745,257,856
31.7.1	Deferred credits Contractor		
	Payable to Contractor (Note-31.7.1.1)	89,766,574	92,251,192
	Deferred Credits-RPC Cumilla-1	376,000	376,000
	Leasehold Rent Receipt Payable (Note-31.7.1.2)	101,787,839	97,503,059
	Contribution Receipt from PBS against Tariff Adjustment (Cross Subsidy)	115,620,044	453,322,523
	KPI Bonus Received from PBSs	1,171,602	1,171,602
		308,722,059	644,624,376
31.7.1.1	Payable to Contractor		
	External Bill	5,628,806	5,628,806
	UREDS: DCSD	3,501,088	3,501,088
	CSDP-II	69,406	69,406
	1.5MCCP	31,400,407	32,473,530
	URIDS:DMCS	19,429,680	20,841,175
	URIDS:RRKB	3,951,040	3,951,040
	100% DMCS	10,713,453	10,713,453
	100% RRKB	15,072,694	15,072,694
		89,766,574	92,251,192
31.7.1.2	Leasehold Rent Receipt Payable		
	Dhaka PBS-1	16,953,053	16,358,053
	Comilla PBS-1	11,632,600	11,037,600
	Hobigonj PBS	7,374,461	6,674,461
	Sirajgonj PBS-1	3,800,000	3,500,000
	Feni PBS	2,500,000	2,500,000
	Mymensingh PBS-1	1,000,000	1,000,000
	Chittagong PBS-1	249,890	249,890
	Chittagong PBS-2	3,089,553	2,589,773



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Narshingdi PBS-1	8,733,450	8,138,450
	Narshingdi PBS-2	6,750,000	6,750,000
	Kurigram-Lalmonirhat PBS	350,000	350,000
	Mymensingh PBS-2	21,329,832	20,329,832
	Dhaka PBS-2	18,025,000	18,025,000
		101,787,839	97,503,059
31.7.2	Liquidated damage (foreign supplies)		
	Modernization & Capacity Enhancement of BREB Network: Khulna Division	6,081,712	19,749,987
		6,081,712	19,749,987
31.7.3	Liquidated damage (local supplies)		
	External Bill	116,755,901	-
	MCEP:KD	47,200,349	57,747,066
	MCEP:BD	8,207,882	8,207,882
		172,164,132	65,954,948
31.7.4	Local supplies penalty		
	MCEP:KD	921,806	14,071,806
	MCEP:BD	102,655	102,655
		1,024,461	14,174,461
31.7.5	Others		
	MCEP:KD	-	692,342
	MCEP:BD	61,742	61,742
		61,742	754,083.94
31.8	Payable to BREB project loan:		
	SPPAI	500,000	-
	MCEP: DMD	190,000	-
	MCEP: KD	14,062,573	-
	MCEP: BD	1,000,000	-
		15,752,573	-
32.	Provision for income tax		
	Opening balance	4,741,949,609	4,741,949,609
	Provision made for the FY-2024-25	4,371,014,661	-
		9,112,964,270	4,741,949,609
	Adjusted/ Payment during the year	4,741,949,609	-
	Closing balance	4,371,014,661	4,741,949,609
33.	Contingent Assets		
	This represents amounts due from Sadharan Bima Corporation and the carrier in respect of claims lodged against damaged, lost and short landed imported goods. These claims remain unsettled.		
	Claimed from Sadharan Bima Corporation	47,157,232	47,157,232
		47,157,232	47,157,232



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
34.	Interest on house building loan to employees	29,575,957	13,347,445
		29,575,957	13,347,445
35.	Interest on loan to PBS		
	Matured interest	16,827,243,056	16,779,247,168
	Penal interest	1,102,788,500	916,497,075
	Moratorium Interest	42,749,232	2,710,241,592
		17,972,780,788	20,405,985,835
36.	Interest on bank deposit		
	Interest On Bank FDR	3,021,439,097	2,004,128,942
	Interest On Bank STD/ SB	152,425,608	213,528,512
		3,173,864,705	2,217,657,455
37.	Equipment rental		
	Rental income from contractors	249,760	3,615,404
	Rental income from suppliers	3,728,527	-
		3,978,287	3,615,404
38.	Other non-operating revenue		
	Gain on sale of fixed assets	939,697	468,202
	Employee recruitment revenue	34,896,750	28,176,000
	Rent & rates	8,311,542	10,321,333
	Sale of books & periodical	709,140	178,399
	Revenue from training & consultancy	34,250,450	19,144,000
	Sale of tender document	2,224,599	6,073,700
	Other revenue (Note-38.1)	641,518,367	336,696,634
		722,850,545	401,058,268
38.1	Other revenue		
	Service charge	486,415,735	96,062,289
	Registration and renewal	1,878,000	10,000
	Rest house income	1,397,640	797,210
	Audit objection	157,700	366,744
	Notice pay service dismiss	1,163,305	232,928
	Transport use	1,067,233	1,098,739
	Electricity bill	2,077,023	4,876,659
	Testing & repair fee	31,235,382	32,071,889
	Liquidated damage – Local	16,799,577	162,742,221
	Demurraged	1,717,500	-
	Suppliers penalty – Local	13,218,164	16,147,722
	PG/Bank guaranty forfeited	45,155,258	12,568,890
	Penalty for contractors	36,174	-
	Penalty for carrying contractors	27,100	-
	Short material for contractors	51,669	-
	Miscellaneous receipt	39,120,907	9,721,344
		641,518,367	336,696,634



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
39. Pay & allowances			
Pay & allowances (Officers) (Note-39.1)		664,605,155	613,378,978
Pay & allowances of Staff (Note-39.2)		259,293,475	311,073,516
		923,898,630	924,452,494
39.1 Pay & allowances (Officers)			
Basic Pay		362,331,426	334,284,588
House Rent Allowance		168,685,228	156,044,307
Medical Allowance		13,366,848	12,852,358
Entertainment Allowance		21,641	24,900
Telecommunication Allowance		939,189	1,197,883
Car Allowance		805,784	875,000
Rest & Recreation Allowance		5,972,530	4,271,960
Education assistance allowance		2,996,078	2,633,497
Electricity Allowance		27,884,540	25,459,372
New Year (Bangla) Allowance		5,964,584	5,404,536
Special Allowance		17,275,168	16,429,681
Festival Bonus		58,362,139	53,900,896
		664,605,155	613,378,978
39.2 Pay & allowances (Staff)			
Basic Pay		119,380,721	151,252,638
House Rent Allowance		54,987,338	67,589,838
Medical Allowance		9,716,531	13,625,707
Rest & Recreation Allowance		2,936,154	1,295,480
Education assistance allowance		2,287,209	2,453,246
Electricity Allowance		20,564,245	21,344,684
New Year (Bangla) Allowance		1,768,535	1,862,524
Special Allowance		6,885,724	7,485,140
Washing Allowances		173,600	192,435
Tiffin Allowance		1,072,730	1,417,218
Conveyance Allowance		757,390	1,244,743
Overtime		20,502,931	23,089,463
Festival Bonus		18,260,367	18,220,400
		259,293,475	311,073,516
40. Employee's retirement benefits expenses			
Employees benefits (Officers & Staff) Note-40.1		837,100,000	727,500,000
Add: Employees welfare expenses-Uniform & Liveries		-	1,113,900
		837,100,000	728,613,900
40.1 Employees benefits (Officers & Staff)			
Contributory Provident Fund		1,000,000	1,000,000
Group Insurance		3,000,000	3,000,000
Earned Leave Encashment		180,100,000	150,200,000
Pension		500,000,000	450,200,000
Provident Fund		150,000,000	120,100,000
Welfare Fund		3,000,000	3,000,000
		837,100,000	727,500,000



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
41.	Employees welfare outsourcing		
	Ansar honorarium	33,393,590	38,288,129
	Medical retainer	1,830,220	1,694,680
	Uniform & liveries	697,580	-
		35,921,390	39,982,809
42.	Utility expense		
	Electricity expenses	29,441,424	27,671,382
	Water & sewerage expenses	1,637,339	1,404,545
	Gas expenses	1,135,525	1,018,354
		32,214,288	30,094,281
43.	Fuel and lubricants expense		
	Liquid fuel	39,695,878	35,032,004
	CNG	1,572,227	6,394,790
		41,268,105	41,426,794
44.	Repair & maintenance expense		
	Buildings	94,025,687	17,660,642
	Transport vehicles	24,929,316	21,735,454
	Office equipment	3,381,580	3,179,249
	Furniture & fixtures	157,514	195,730
	AC, Lift & generator	2,841,738	3,223,515
	Computer & supporting device	1,686,700	1,227,551
		127,022,535	47,222,141
45.	Depreciation		
	Structure and improvement (Building)	43,423,573	42,656,459
	Office furniture and equipment	12,420,525	8,607,912
	Computer	21,538,349	19,626,567
	Tools, Shop and Garage Equipment	57,615,418	48,386,123
	Communication equipment	291,186	276,969
	Training equipment	38,790	38,790
	Transport & vehicles	63,536,848	83,146,636
		198,864,688	202,739,457
46.	Legal and professional fees		
	Legal & advisory expenses	14,699,255	10,532,082
	Audit fee	400,000	312,000
	ISO consultancy	-	937,030
		15,099,255	11,781,112
47.	Travelling & daily allowance expense		
	TA/DA	57,619,938	52,025,117
	Conveyance	289,316	109,905
		57,909,254	52,135,022
48.	Postage, telegram & telephone expense		
	Telephone expenses	4,834,131	4,576,269
	Fax, email, internet expenses	837,770	1,020,249
	Postage & mailing expenses	142,611	121,620
		5,814,512	5,718,138



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
49. Office expenses			
Office taxes	8,367,285	7,613,431	
Printing & stationery	9,666,461	9,049,394	
Printing & publication	2,044,163	973,238	
Office rents & rates	10,232,536	15,907,318	
	30,310,445	33,543,381	
50. Training expenses			
Training fees of trainer	1,113,983	1,282,834	
Honorarium of trainer	15,262,479	9,121,386	
Entertainment of trainers & trainees	6,591,633	4,526,431	
Travelling expense (For training purpose of all trainers)	1,716,535	1,495,309	
Utilities of training hostel	1,295,978	1,213,173	
Printing and stationery (For training purpose -books, course maint. etc)	2,179,823	1,699,508	
Postage & mailing (For training purpose)	252,815	245,330	
Vehicle maintenance for training directorate-Insurance, tax, fitness etc.	432,076	365,249	
Building maintenance of training centre and training hostel.	230,219	1,011,461	
Computer, furniture & Office Equip. Maint. for Training Directorate	1,005,939	1,554,429	
Overtime for training directorate	446,049	494,063	
Fuel for training directorate (Petrol, Mobil CNG etc)	767,175	486,715	
Washing expenses for training directorate	758,617	524,610	
Wages for Sweeper for Training Directorate	1,611,900	1,435,800	
Books and Periodicals for Training Directorate	177,238	32,237	
Staff-Bus Rent for Training Directorate	2,401,408	3,059,902	
Miscellaneous Expenses of Training Directorate	769,514	845,763	
	37,013,381	29,394,200	
51. Other expenses			
Sports and cultural expenses (Note-51.1)	25,426,385	22,587,480	
Books and periodicals	697,122	696,790	
Cleaning & washing expenses (Note-51.2)	27,756,087	25,572,765	
License fee	288,652	2,922,151	
Virtuousness	-	160,065	
E-Governance	65,335	578,920	
Consultancy fee	3,215,000	75,000	
Outsourcing expense	41,696,145	580,015	
Other office expenses (Note-51.3)	7,534,454	5,893,207	
	106,679,180	59,066,393	
51.1 Sports and cultural expenses			
Welfare & re-creation	22,946,385	-	
In Service death & Permanent disability grant	2,480,000	-	
	25,426,385	-	
51.2 Cleaning and washing expenses			
Cleaning expenses	3,443,842	-	
Sweeper wages	24,312,245	-	
	27,756,087	-	



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
51.3 Other office expenses			
Other stationery	3,779,773	-	-
Usable goods	1,794,281	-	-
General supplies	1,960,400	-	-
	7,534,454		-
52. Interest expenses			
Phase-wise interest expenses on foreign loan:			
Phase 3B USAID	162,000	1,000,000	
Phase 3B (Extension) FINLAND	18,000	100,000	
Phase 3C (CIDA)	12,000	600,000	
Phase 3A Extension -Japan	582,000	1,300,000	
Phase 4A IDA	9,093,000	12,600,000	
Phase 4B FINLAND	294,000	400,000	
KSA cyclone grant	140,000	300,000	
Phase 4C (KFAED)	4,960,000	6,000,000	
Phase 4C (IDB)	2,876,000	3,400,000	
Phase 4C (OPEC)	2,860,000	3,400,000	
Phase 4C (OECF)	8,198,000	9,400,000	
18 PBS (Ext. & Int.) ADB	1,522,000	1,800,000	
18 PBS (Ext. & Int.) CIDA	3,712,000	2,500,000	
18 PBS OECF	2,192,000	4,700,000	
18 PBS (NORAD)	1,922,000	2,700,000	
15 PBS -Netherlands	5,150,000	6,300,000	
15 PBS CHINA Barter	2,568,000	3,300,000	
Extension of ACRE Distribution system (5000 km) NORAD	1,118,000	1,300,000	
Phase 4D (KFAED)	2,886,000	3,200,000	
Phase 5A KFAED	3,514,000	3,900,000	
Phase 5A SFD	5,952,000	6,500,000	
Phase 5A IDB	6,186,000	6,900,000	
Phase 5A JBIC	13,900,000	15,100,000	
Phase 5A NORAD	2,804,000	3,400,000	
Phase 5B (OPEC)	4,502,000	4,900,000	
Phase 5B (JBIC)	4,882,000	5,300,000	
Phase 5B (NORAD)	3,388,000	3,700,000	
DESA LINA RENOVATION ADB (DLR)	11,322,000	12,300,000	
Ex. & int. of distribution system ph-2 (7000km ADB)	1,322,000	1,400,000	
Ex & int. of distribution (7000 Km NETHERLAND)	20,394,000	22,200,000	
Ex. & int. of distribution system ph-2 (7000km EDCF)	10,686,000	11,600,000	
12 PBS (Ext. & Int.) ADB	3,414,000	3,700,000	
18 PBS Ph 2 (Ext. & Int.) ADB	4,052,000	4,400,000	
15 PBS Ph 2(ADB)	11,220,000	12,200,000	
System loss reduction of Taken over line IDA (SLR)	113,530,000	124,000,000	
9 PBSs - DFID	43,098,000	46,000,000	
67 PBSs - DFID	5,712,000	6,100,000	
10 Lakh - DFID	8,784,000	9,300,000	
BREB Training Academy	2,018,000	2,100,000	
REUP-JICA	171,598,000	180,400,000	



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	BDP-1(IDB)	21,474,000	-
	Renewable Energy Dev.Pro. IDA	14,288,000	14,100,000
	UREDS DCSD IDA	674,272,000	673,100,000
	TAPP-IDA	8,740,000	-
	2.5MCCP: AIIB	6,476,000	-
		<u>1,227,793,000</u>	<u>1,236,900,000</u>
	Interest on Govt. loan	1,208,000	1,400,000
	Moratorium interest on foreign loan	753,838,257	443,698,613
		<u>1,982,839,257</u>	<u>1,681,998,613</u>
	Moratorium interest on foreign loan Break-up		
	Horipur 360Mg Power Plant-JICA	2,378,663	-
	PPM, ADB	16,125,039	-
	2.5MCCP-AIIB	50,199,157	-
	URIDS;DMCS-ADB	129,432,182	-
	URIDS;RRKB-ADB	121,797,986	-
	SPPAI:ADB	2,662,074	-
	MCEP:KD:ADB	43,743,713	-
	MCEP:DMD:IDA	376,820,384	-
	MCEP:DMD (GOB)	10,631,550	-
	33/11KV SRMP-KFW	40,277	-
	33/11KV SRMP-GOB	7,233	-
		<u>753,838,257</u>	<u>753,838,257</u>
53.	Income tax expenses		
	Provision of tax for the year	4,371,014,661	4,741,949,609
		<u>4,371,014,661</u>	<u>4,741,949,609</u>
	Net profit for the year before tax	16,143,174,022	-
	Less: Dividend income	414,007,245	-
		<u>15,729,166,777</u>	<u>15,729,166,777</u>
	Add: Provision (Note 55)	1,647,507,658	-
	Add: Depreciation for separate consideration	198,864,688	-
		<u>17,575,539,124</u>	<u>17,575,539,124</u>
	Less: Depreciation as per IT Rule	422,686,275	-
	Business income	<u>17,152,852,848</u>	<u>17,152,852,848</u>
	Add: Dividend income	414,007,245	-
	Total income	<u>17,566,860,093</u>	<u>17,566,860,093</u>
	On Business income	4,288,213,212	-
	On Dividend income	82,801,449	-
	Tax liability	<u>4,371,014,661</u>	<u>4,371,014,661</u>
54.	Deffered tax (Assets)/ Liabilities		
	Written down value excluding land (Accounting Bases)	2,335,350,761	2,349,964,268
	Written down value excluding land (Tax Bases)	2,456,288,375	2,308,534,653
	Taxable (Deductable) temporary difference	<u>(120,937,614)</u>	<u>41,429,614</u>
	Details of tax bases are in Annexure - H.		
	Applicable Tax Rate	25.00%	25.00%
	Deffered Tax (Assets)/ Liabilities		
	Provision for Deffered Tax	<u>(30,234,404)</u>	<u>10,357,404</u>



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Deffered Tax (Assets)/ Liabilities as on 30 June 2025	(30,234,404)	10,357,404
	Less: Balance as on 1st July 2024	10,357,404	59,919,401
	Provision made for the current year	(40,591,808)	(49,561,997)
55. Provision for Doubtful Assets			
	Store in Transit (Note 13)	47,161,215	
	Miscellaneous. Current Assets (Note 14)	228,189,526	
	Provision against FDRs (Note 9)	1,372,156,918	
		1,647,507,658	
56. Cash receipts from PBS & others			
	Interest on loan to PBS	17,972,780,788	20,405,985,835
	Interest on loan to employee	29,575,957	13,347,445
	Divident received from RPCL	414,007,245	207,876,225
	Interest on bank deposit	3,173,864,705	2,217,657,455
	Income from equipment rental	3,978,287	3,615,404
	Other non-operating revenue	722,850,545	401,058,268
		22,317,057,526	23,249,540,631
	Add: Opening other receivable	124,265,390,048	103,194,620,986
	Less: Closing other receivable	144,626,281,897	124,265,390,048
		1,956,165,677	2,178,771,569
57. Cash paid to suppliers and others			
	Operating expense	(4,191,044,247)	(2,361,708,157)
	Depreciation	198,864,688	202,739,457
	Difference in foreign and GOB loan- Current	3,173,588,455	85,990,000
	Difference in accounts payable	2,086,631,736	(50,026,048)
	Difference in security deposit and retention money	163,483,154	(386,505,813)
	Difference in miscellaneous current and accrued liabilities	826,601,915	(6,038,906,004)
	Difference in other payables	(5,829,369,816)	(18,996,015,243)
	Difference in medium and short-term loans	(134,904,382)	87,552,675
	Difference in loan & advance to employees	51,567,312	70,150,022
	Difference in Plant Materials and Operating Supplies	(2,422,432,495)	1,489,790,536
	Difference in store in transit	(2,828,150,257)	(1,049,398,568)
	Difference in miscellaneous current assets	(43,429,961)	18,109,808
	Difference in advance, deposit & prepayments	(1,919,504,333)	(2,616,875,768)
		(10,868,098,231)	(29,545,103,103)
58. Interest paid on loan			
	Interest on foreign loan	(1,981,631,257)	(1,680,598,613)
	Interest on government loan	(1,208,000)	(1,400,000)
		(1,982,839,257)	(1,681,998,613)
59. Long term loan to PBS			
	Increase in long term loan to PBS	12,634,952,481	12,556,064,318
		12,634,952,481	12,556,064,318



Bangladesh Rural Electrification Board (BREB)
Schedule of Property, Plant & Equipment
As at 30 June 2025

Annexure-A
(Amount in Taka)

Particulars	Cost				Rate %	Depreciation				Written down value as at 30 June 2025
	Balance as at 01 July 2024	Addition during the year	Adjustment during the year	Balance as at 30 June 2025		Balance as at 01 July 2024	Charged for the year	Adjustment during the year	Balance as at 30 June 2025	
Land and land Development	219,151,364	-	-	219,151,364	-	-	-	-	-	219,151,364
Structure and Improvement	2,141,935,707	63,625,996		2,205,561,703	2	498,591,507	43,423,573		542,015,080	1,663,546,622
Office furniture & equipment	363,251,270	54,507,459	10,762,810	406,995,919	8-20	277,516,959	33,912,296	10,762,810	300,666,445	106,329,473
Transportation equipment	1,413,554,090		2,533,993	1,411,020,097	8-15	1,168,962,234	63,536,848	2,533,993	1,229,965,088	181,055,008
Store Shop and Laboratory Equipment	601,991,879	65,672,686	3,433	667,661,132	10-15	227,881,008	57,615,418	3,433	285,492,993	382,168,139
Communication Equipment	6,639,917	445,040	467,662	6,617,295	10	4,831,313	291,186	467,662	4,654,836	1,962,459
Rest House Furniture and Equipment	12,051,787			12,051,787	8-15	11,816,358	46,578		11,862,936	188,851
Training Equipment	5,391,794			5,391,794	8-20	5,252,796	38,790		5,291,586	100,208
Total as at 30 June 2025	4,763,967,808	184,251,181	13,767,899	4,934,451,090		2,194,852,175	198,864,689	13,767,899	2,379,948,965	2,554,502,124
Total as at 30 June 2024	4,569,034,397	200,806,163	5,872,753	4,763,967,808		1,997,985,471	202,739,457	5,872,753	2,194,852,175	2,569,115,631



Bangladesh Rural Electrification Board (BREB)

Schedule of Long Term Loan to PBS

As at 30 June 2025

Annexure-B

(Amount in Taka)

SL	Name Of PBS's	Opening Balance	Transfer	Addition during	Adjustment	Closing balance
		01 July 2024	to New PBS's	the year	during the year	30 June 2025
		A	B	C	D	E=(A+B+C-D)
101	Dhaka PBS-1	4,545,638,266		230,331,298	227,452,452	4,548,517,113
102	Tangail PBS	8,180,169,243		365,597,770	414,432,002	8,131,335,011
103	Comilla PBS-1	6,086,005,013		18,203,428	311,248,466	5,792,959,974
104	Chandpur PBS-1	4,482,940,408		6,385,999	209,691,186	4,279,635,221
105	Hobigonj PBS	8,015,817,709		9,559,257	392,606,372	7,632,770,594
106	Moulvibazar PBS	7,348,173,259		9,707,676	362,795,807	6,995,085,128
107	Pabna PBS-1	4,596,736,336		13,456,763	245,391,363	4,364,801,736
108	Pabna PBS-2	4,469,068,357		5,357,182	236,313,035	4,238,112,504
109	Sirajgonj PBS-1	6,177,673,625		17,777,144	313,996,964	5,881,453,805
110	Jessore PBS-1	8,965,965,603		470,924,545	412,721,083	9,024,169,066
111	Jessore PBS-2	7,407,135,455		272,028,628	333,395,126	7,345,768,957
112	Natore PBS-1	6,143,109,915		13,368,258	309,561,087	5,846,917,086
113	Natore PBS-2	3,900,053,550		14,405,324	205,956,748	3,708,502,126
114	Rangpur PBS-1	7,349,408,553		19,364,047	357,172,782	7,011,599,818
115	Satkhira PBS	8,550,560,678		242,372,007	363,229,368	8,429,703,317
116	Feni PBS	6,322,802,414		8,593,599	305,753,839	6,025,642,174
117	Mymensingh pbs-1	8,047,406,244		280,498,956	409,601,819	7,918,303,381
118	Dinajpur PBS-1	6,243,108,442		12,407,738	320,616,591	5,934,899,589
119	Kushtia PBS	5,863,311,871		212,911,673	282,624,090	5,793,599,454
120	Joypurhat PBS	3,635,814,439		13,671,356	192,283,643	3,457,202,152
121	Pirojpur PBS	8,872,036,970		209,136,216	1,881,353,827	7,199,819,359
122	Rangpur PBS-2	4,931,228,888		8,541,721	255,937,555	4,683,833,054
123	Jamalpur PBS	10,251,263,544		293,674,071	498,676,835	10,046,260,780
124	Chittagong PBS-1	5,222,537,320		9,739,694	282,894,212	4,949,382,802
125	Bogra PBS	4,355,420,709		14,471,902	221,854,758	4,148,037,853
126	Thakurgaon PBS	9,933,632,977		8,998,408	467,333,197	9,475,298,187
127	Madaripur PBS	4,860,243,753		226,453,382	236,527,434	4,850,169,701
128	Barisal PBS-2	4,402,181,762		204,829,555	225,606,206	4,381,405,111
129	Chittagong PBS-2	4,591,339,346		7,596,074	230,983,931	4,367,951,489
130	Meherpur PBS	5,427,236,770		345,413,411	244,391,231	5,528,258,950
131	Noakhali PBS	10,905,551,612		9,733,822	521,131,265	10,394,154,168
132	Bagerhat PBS	5,906,681,877		1,762,718,483	305,988,926	7,363,411,434
133	Narsingdi PBS-1	3,202,834,150		114,158,991	189,471,233	3,127,521,907
134	Kishoregonj PBS	8,531,343,006		488,608,537	412,905,436	8,607,046,106
135	Narsingdi PBS-2	6,592,811,948		455,357,407	340,789,201	6,707,380,154
136	Naogaon PBS	5,094,858,559		8,004,897	260,929,245	4,841,934,212
137	Sylhet PBS-1	5,946,296,405		9,935,121	313,956,211	5,642,275,315
138	Laxmipur PBS	6,551,777,985		13,440,375	319,987,321	6,245,231,039
139	Barisal PBS-1	5,922,440,546		264,618,348	260,462,183	5,926,596,711
140	Patuakhali PBS	13,311,188,632		175,220,124	481,934,201	13,004,474,555
141	Manikgonj PBS	5,552,133,166		305,079,600	276,281,415	5,580,931,351
142	Comilla PBS-2	5,876,745,878		12,738,467	297,156,334	5,592,328,011
143	Cox's Bazar PBS	8,018,769,328		21,973,123	372,552,419	7,668,190,033
144	Dinajpur PBS-2	4,441,611,813		20,712,202	198,741,262	4,263,582,752
145	Netrokuna PBS	9,912,431,914		237,335,944	498,064,283	9,651,703,576
146	Nawabgonj PBS	4,229,630,761		25,335,005	246,038,762	4,008,927,005
147	Faridpur PBS	7,473,292,433		473,908,058	583,304,951	7,363,895,540



SL	Name Of PBS's	Opening Balance 01 July 2024	Transfer to New PBS's	Addition during the year	Adjustment during the year	Closing balance 30 June 2025
		A	B	C	D	E=(A+B+C-D)
148	Jhenaidha PBS	5,449,634,232		365,723,444	277,186,546	5,538,171,130
149	Rajshahi PBS	3,037,023,617		10,032,623	190,301,955	2,856,754,285
150	Kuri-gram PBS	9,141,387,595		12,598,183	455,158,553	8,698,827,226
151	Magura PBS	3,811,429,272		216,523,117	195,729,518	3,832,222,871
152	B-Baria PBS	5,702,270,166		14,541,350	307,802,775	5,409,008,742
153	Mymensing PBS-2	7,703,191,274		212,020,517	388,183,363	7,527,028,428
154	Nilphamari PBS	4,492,512,513		9,138,738	237,809,016	4,263,842,235
155	Gopalganj PBS	5,590,328,581		376,096,842	245,438,596	5,720,986,827
156	Bhola PBS	8,757,259,033		231,875,793	414,654,005	8,574,480,820
157	Rajbari PBS	3,463,975,352		311,180,596	161,454,180	3,613,701,768
158	Sylhet PBS-2	4,611,406,833		7,848,697	239,781,972	4,379,473,558
159	Shariatpur PBS	5,955,880,650		210,941,179	282,389,643	5,884,432,185
160	Munsigonj PBS	6,427,780,888		112,684,096	324,158,194	6,216,306,790
161	Dhaka PBS-2	2,847,249,750		96,801,406	118,268,503	2,825,782,654
162	Sunamgonj PBS	7,645,989,170		3,954,143	389,258,533	7,260,684,780
163	Sherpur PBS	4,484,527,409		322,653,973	230,543,278	4,576,638,104
164	Mymensing PBS-3	7,529,961,885		166,812,074	361,390,272	7,335,383,686
165	Gaibandha PBS	5,155,932,720		16,776,501	265,649,187	4,907,060,034
166	Jhalokhati PBS	2,709,620,436		178,880,871	212,560,940	2,675,940,367
167	Khulna PBS	8,217,558,223		317,551,281	378,679,796	8,156,429,708
168	Chittagong PBS-3	3,350,081,673		6,424,372	162,729,592	3,193,776,452
169	Gazipur PBS	7,855,434,592		545,471,368	514,843,357	7,886,062,602
170	Narayanganj PBS	4,421,160,145		254,989,290	181,085,325	4,495,064,110
171	Dhaka PBS-3	4,439,743,144		108,603,805	205,022,614	4,343,324,335
172	Comilla PBS-3	4,247,571,389		37,026,585	238,089,086	4,046,508,888
173	Sirajgonj PBS-2	3,787,674,128		4,266,835	184,392,414	3,607,548,549
174	Bogra pbs-2	5,050,153,821		8,698,115	232,936,105	4,825,915,832
175	Naoga pbs-2	3,854,188,926		3,960,880	165,569,460	3,692,580,347
176	Comilla pbs-4	2,852,475,481		7,686,833	158,569,891	2,701,592,423
177	Gajipur pbs-2	4,222,853,354		80,288,054	195,400,417	4,107,740,991
178	Chandpur pbs-2	5,208,022,012		14,979,708	243,385,872	4,979,615,848
179	Narayanganj PBS-2	3,952,952,656		152,483,817	172,559,703	3,932,876,770
180	Dhaka PBS - 4	4,638,269,144		168,573,831	224,616,666	4,582,226,309
Total		477,263,921,498	-	12,552,744,504	25,187,696,985	464,628,969,018



Bangladesh Rural Electrification Board (BREB)

Schedule of Materials

As at 30 June 2025

Annexure-C

(Amount in Taka)

Name	Direct PBS	IT	CWH Khulna	CWH Dhaka	CWH Chattragram	Workshop Dhaka	Total
SPPAI	1,457,741,946						1,457,741,946
MCEP:BD		2,653,960	405,527,730	150,105,024			558,286,714
MCEP:KD		13,861,356	2,793,957,160				2,807,818,516
MCEP:DMD			1,371,532,712	55,363,285			1,426,895,998
Deposit Work		1,986,728	92,391,546	48,856,524	38,169,694	1,211,546	182,616,038
REB CCS			2,584,516,976	227,698,411	733,145,799		3,545,361,186
M F			2,171,694				2,171,694
O & M		128,594,441	3,428,355,608	1,560,802,795	1,769,346,038	16,157,362	6,903,256,244
Sub- Station		1,575,125	108,584,828	40,183,609	47,332,429	240,067	197,916,058
Sub Total	1,457,741,946	148,671,610	10,787,038,254	2,083,009,648	2,587,993,959	17,608,975	17,082,064,393
Less: Adjustment of overhead markup							1,158,335,453
Total							15,923,728,940



Bangladesh Rural Electrification Board (BREB)

Schedule of Miscellaneous Current Assets

For the year ended 30 June 2025

Annexure-D

(Amount in Taka)

Particulars	L/D Foreign	L/D Local	Suppliers Penalty Foreign	Demurrage	Suppliers Penalty Local	contractor Penalty	Short Material Contractor	Short Material Carrying Contractor	Other Capital Gaian	Equipment Rental	Other Non Operating Income	Accounts Payable: Short Material	Accounts Payable: External payable	Total
100%RRKB	-	7,997,997	-	-	-	277,439,123	246,867,199	-	-	-	-	-	-	532,304,319
URIDS: DMCS	-	-	-	-	-	-	328,213,165	-	-	-	-	-	-	328,213,165
100% DMCS	-	2,461,288	-	-	-	181,631,247	-	-	1,533,310	-	52,319	185,024,850	-	370,703,014
1.5MCCP	-	95,627	-	-	-	85,996,807	-	-	-	-	42,511	93,088,140	-	179,223,085
DDP-II	-	-	-	-	-	-	7,986,476	-	-	-	-	-	-	7,986,476
UREDS:DCSD	-	3,753,152	15,117,858	-	-	-	182,912,938	-	277,952	404,248	-	-	-	202,466,148
REUP:JICA	28,540,828	7,691,932	-	2,800	2,741,720	-	-	42,327	9,425,095	-	-	48,652	48,493,355	
ELIB	5,330,659	-	-	-	-	-	-	-	-	-	-	-	-	5,330,659
Supply Bill	-	10,927,443	-	-	-	-	-	0	-	-	-	-	-	73,912,818
SPPAI	0	-	-	-	-	-	-	-	-	-	-	-	-	1,305,431
Total	33,871,487	21,999,996	15,117,858	2,800	2,741,720	545,067,177	765,979,778	42,327	11,236,357	404,248	94,830	278,112,990	48,652	1,749,938,470



Bangladesh Rural Electrification Board
Schedule of Government Capital Grant
As at 30 June 2025

Annexure-E

(Amount in Taka)

Particulars	Balance as on 01 July 2024	Received during the year	Adjustment during the year	Balance as on 30 June 2025
1	2	3	4	5=2+3-4
ACRE Phase 1 USAID	1,019,362,000	-	-	1,019,362,000
Feasibility and evaluation	2,400,000	-	-	2,400,000
— Phase 1 Ext. KFAED	485,819,000	-	-	485,819,000
— Tang 1 & Mymen- 1 Ext PBS-1	89,106,000	-	-	89,106,000
— Phase 2A USAID	387,741,000	-	-	387,741,000
— Phase 2B IDA	936,052,000	-	-	936,052,000
— Phase 3A IDA	1,181,961,290	-	-	1,181,961,290
— Phase 3A (Ext.) JAPAN	478,345,100	-	-	478,345,100
— Phase 3B USAID	19,232,007	-	-	19,232,007
— Phase 3B (Ext.) FINLAND	66,147,000	-	-	66,147,000
— Phase 3C-CIDA	457,232,296	-	-	457,232,296
— Phase 3A IDA & USAID	336,333,398	-	-	336,333,398
— Phase 4A IDA	1,718,881,100	-	-	1,718,881,100
— Phase 4B FINLAND	136,509,398	-	-	136,509,398
KSA cyclone grant	36,812,000	-	-	36,812,000
Diffusion of renewable energy technology	58,472,219	-	-	58,472,219
— Phase 4C LF	3,509,357,000	-	-	3,509,357,000
— Phase 4D LF	599,760,000	-	-	599,760,000
— Phase 5A LF	3,705,402,000	-	-	3,705,402,000
— Phase 5B LF	2,550,842,000	-	-	2,550,842,000
ACRE -VC	3,366,031,215	-	-	3,366,031,215
Central Facilities (IDA)	129,875,000	-	-	129,875,000
EXT/ITN of 18 PBS-NORD	2,468,000,000	-	-	2,468,000,000
EXT/ITN of 15 PBS ADB	1,841,760,000	-	-	1,841,760,000
EXT/ITN of 20 PBS (5000 Km)	1,421,499,000	-	-	1,421,499,000
BPDB taken over line	169,024,229	-	-	169,024,229
Local Fund	427,700,000	-	-	427,700,000
Line Renovation of DESA-LF	2,294,673,000	-	-	2,294,673,000
DESA taken over line	19,786,000	-	-	19,786,000
7000 km (EXT/Intensification- 2nd)-LF	4,847,514,000	-	-	4,847,514,000
12 PBSs (EXT/Intensification)-LF	3,395,802,000	-	-	3,395,802,000
Rural Power Poverty Reduction- USAID	30,450,000	-	-	30,450,000
Renewable energy Technology- FRANCE	105,635,000	-	-	105,635,000



Particulars	Balance as on 01 July 2024	Received during the year	Adjustment during the year	Balance as on 30 June 2025
1	2	3	4	5=2+3-4
Int./Exp. Of dist. System of 18 PBSs (2nd Phase)	4,844,532,688	-	-	4,844,532,688
Int./Exp. Of dist. System of 15 PBSs (2nd Phase)	4,809,214,300	-	-	4,809,214,300
33 KVA (GOB)	2,529,478,110	-	-	2,529,478,110
Reduction of system loss (GOB)	1,775,960,880	-	-	1,775,960,880
Rural electrification by solar system (GOB)	64,794,981	-	-	64,794,981
9 PBS (GOB)	3,269,673,052	-	-	3,269,673,052
Training of management for RE program	201,583,000	-	-	201,583,000
Development for REB and REB activities (GOB)	10,933,795	-	-	10,933,795
Consulting service for financial structure (45 PBS)	124,000	-	-	124,000
Feasibility study for Rural Electrification (RE) Program in CHT	1,447,000	-	-	1,447,000
REB and RE socio-economic development project	4,851,312	-	-	4,851,312
Program of the use Renewable Energies RE BD-GOB	167,000	-	-	167,000
Flood Rehabilitation Project - GOB	92,198,000	-	-	92,198,000
10 lakh new consumer connection	2,020,421,711	-	-	2,020,421,711
Construction of REB Training Academy Complex	79,109,152	-	-	79,109,152
More Interest expenses of distribution system 67 PBS	6,624,320,136	-	-	6,624,320,136
Rehabilitation of destroyed distribution system SIDR	424,849,929	-	-	424,849,929
Rural Electrification Up-gradation Project	3,004,326,796	-	-	3,004,326,796
Rural Electrification Expansion Chittagong -Sylhet Division Program-1	362,961,566	-	-	362,961,566
Horipur 360 Megawatt Combind cycle power plant	48,529,199	-	-	48,529,199
Solar power irrigation pump & solar home system	23,609,496	-	-	23,609,496



Particulars	Balance as on 01 July 2024	Received during the year	Adjustment during the year	Balance as on 30 June 2025
1	2	3	4	5=2+3-4
Rural Electrification Expansion under Gopalganj PBS	149,246,490	-	-	149,246,490
Rural Electrification Expansion Barisal Division Program-1	90,507,811	-	-	90,507,811
UREDS: DCSD	5,240,042,380	-	-	5,240,042,380
Providing Electricity to silo Project under Bagerhat PBS	131,851,709	-	-	131,851,709
MCEP: KD	399,048,000	550,000,000	949,048,000	-
2.5 MCCP	2,315,283,343	-	-	2,315,283,343
TAPP	23,500,000	-	-	23,500,000
EAP	12,932,552	-	-	12,932,552
URIDS:DMCS	224,412,859	-	-	224,412,859
SPPAI	198,636,413	-	-	198,636,413
Total	77,272,063,913	550,000,000	949,048,000	76,873,015,913



Bangladesh Rural Electrification Board

Schedule of GOB Loan

As at 30 June 2025

Annexure - F

Project Name	GOB Loan Cumulative Amount	Moratorium Interest	Paid	Closing Balance
PDB Taken Over Line	1,858,415,216	-	-	1,858,415,216
DESA Taken Over Line	77,977,500	-	-	77,977,500
Irrigation Connection Boro	100,000,000	-	62,500,000	37,500,000
MCEP:DMD	344,633,913	14,274,892	-	358,908,805
33/11KV SRMP-KFW	4,000,000	7,233	-	4,007,233
Total	2,385,026,629	14,282,125	62,500,000	2,336,808,754

The amount includes Taka 5,000,000 reported under current loan.



Bangladesh Rural Electrification Board

Schedule of Foreign Loan

As at 30 June 2025

Annexure - G
(Amount in Taka)

SL No.	Sources of F. Loan	Foreign Loan	Reimbursable Project aid Loan	Moratorium Interest	Paid Amount	Closing Balance
		Cumulative Amount				
	Name of Phase	A	B	C	D	F=(A+B+C-D)
01	ACRE Phase-1-USAID	1,156,340,384		22,002,053	1,178,342,000	436
02	ACRE Phase-1(Ext.)-KFAED	621,021,146		27,669,636	648,690,782	-
03	Tang-1 & Mymen-1(Ext)-ADB	217,535,248		10,899,481	228,435,000	(271)
04	ACRE Phase-2A-USAID	646,850,527		27,664,619	674,510,000	5,146
05	ACRE Phase-2A-Finland	179,809,932		8,885,833	188,680,000	15,765
06	ACRE Phase-2B-IDA	1,105,544,098		60,645,071	1,166,189,170	-
07	ACRE Phase-3A-IDA	2,653,443,113		91,996,090	2,745,390,000	49,204
08	ACRE Phase-3B-USAID	1,158,706,484		39,808,802	1,198,515,000	286
09	ACRE Phase-3B(Ext)-Finland	94,709,460		5,345,831	100,055,000	291
10	ACRE Phase-3C-CIDA	1,025,222,389		57,250,313	1,082,473,000	(298)
11	ACRE Phase-3C-SFD	451,704,819		19,017,118	470,722,000	(63)
12	ACRE Phase-3A(Ext)-Japan	861,108,724		42,616,541	897,525,000	6,200,266
13	ACRE Phase-4A-IDA	4,456,151,144		146,090,506	4,257,218,000	345,023,651
14	REB Central Facilities-IDA	168,086,339		7,273,030	175,359,000	369
15	ACRE Phase-4B-Finland	187,348,464		10,003,137	187,576,000	9,775,601
16	Cyclone Grant-KSA	150,093,371		7,975,998	155,030,000	3,039,368
17	ACRE Phase-4C-KFAED	1,286,029,582		57,825,914	1,127,754,000	216,101,496
18	ACRE Phase-4C-IDB	623,510,082		19,343,065	514,000,000	128,853,147
19	ACRE Phase-4C-OPEC	604,328,883		33,756,947	510,000,000	128,085,830
20	ACRE Phase-4C-OECF	1,477,447,930		74,953,714	1,178,000,000	374,401,644
21	18 PBS-ADB	271,963,347		14,117,281	216,600,000	69,480,628
22	18 PBS-CIDA	1,241,400,000		33,455,351	1,119,988,000	154,867,351
23	18 PBS-OECF	559,515,493		29,696,884	493,568,000	95,644,377
24	18 PBS-NORAD	627,000,000		36,143,730	583,052,000	80,091,730
25	15 PBS-Netherland	1,316,796,834		63,076,253	1,155,082,000	224,791,087
26	15 PBS-China	873,998,300		3,378,559	770,192,000	107,184,859
27	5000 KM(Ext)-NORAD	240,000,000		13,916,507	204,000,000	49,916,507
28	ACRE Phase-4D-KFAED	357,421,253		18,763,983	240,000,000	136,185,236
29	ACRE Phase-5A-KFAED	437,035,585		19,974,831	291,200,000	165,810,416
30	ACRE Phase-5A-SFD	614,367,841		32,363,493	362,600,000	284,131,335
31	ACRE Phase-5A-IDB	879,556,444		21,922,434	612,000,000	289,478,878
32	ACRE Phase-5A-JBIC	1,480,091,715		53,733,648	868,500,000	665,325,362
33	ACRE Phase-5A-NORAD	584,773,165		34,491,691	496,400,000	122,864,856
34	ACRE Phase-5B-OPEC	451,656,091		24,873,061	265,000,000	211,529,151
35	ACRE Phase-5B-JBIC	530,794,978		20,178,212	320,400,000	230,573,190
36	ACRE Phase-5B-NORAD	357,506,807		25,822,647	215,800,000	167,529,454
37	DLR-ADB	1,152,823,505		71,289,864	683,200,000	540,913,369
38	7000 KM(Ext & Int 2nd)-ADB	131,752,829		5,693,309	74,200,000	63,246,138
39	7000 KM(Ext & Int 2nd)-N'land	2,119,463,629		82,729,482	1,227,800,000	974,393,111
40	7000 KM(Ext & Int 2nd)-EDCF	1,063,326,265		35,939,522	587,200,000	512,065,787
41	12 PBS-ADB	334,679,446		16,638,521	187,700,000	163,617,968
42	18 PBS (2nd phase)-ADB	398,298,130		19,819,136	224,100,000	194,017,266
43	15 PBS (2nd phase)-ADB	1,147,956,777		56,324,609	667,800,000	536,481,386
44	SLR-IDA	5,859,580,258	5,708,931,765	411,917,061	6,571,200,000	5,409,229,083
45	9 PBS-DFID	3,323,150,416		161,807,113	1,260,204,000	2,224,753,530
46	67 PBS -DFID	410,126,056		23,489,495	156,105,000	277,510,550
47	10 Lakh Consumer-DFID	504,314,843		25,599,414	201,344,000	328,570,256



SL No.	Sources of F. Loan	Foreign Loan	Reimbursable	Moratorium	Paid Amount	Closing Balance
		Cumulative Amount	Project aid Loan			
	Name of Phase	A	B	C	D	F=(A+B+C-D)
48	REB Training Academy-ADB	33,774,725	112,629,590	6,964,796	55,215,000	98,154,111
49	REUP-JICA	10,106,960,964		397,594,180	2,100,910,000	8,403,645,144
50	BDP-1(IDB)	1,086,829,330		64,646,136	63,665,000	1,087,810,466
S1	Horipur 360Mg Power Plant-JICA	317,155,000		18,019,183		335,174,183
S2	Rural Elect.& Ren Ener Dev-IDA		680,792,395	64,170,699	41,963,000	703,000,093
53	URIDS:DMCS-ADB	17,257,624,328		862,946,314		18,120,570,642
54	URIDS:RRKB-ADB	14,998,808,625	1,240,922,807	780,730,734		17,020,462,166
55	UREDS:DCSD-IDA	8,268,865,791	26,818,282,675	952,716,735	2,883,160,000	33,156,705,201
56	TAPP:DCSD-IDA		455,221,379	14,297,184	26,773,000	442,745,563
57	PPM	2,150,005,255		94,517,565		2,244,522,820
58	2.5MCCP	7,000,073,411		388,917,244	147,740,000	7,241,250,654
59	SPPAI	575,829,702		6,355,239		582,184,941
60	MCEP:KD	7,091,803,139		69,774,425		7,161,577,564
61	MCEP:DMD	12,316,400,000		467,545,293		12,783,945,293
	33/11KV SRMP-KFW	30,626,972		40,277		30,667,249
	Total	127,629,099,370	35,016,780,610	6,317,415,793	44,059,124,951	124,904,170,822



Bangladesh Rural Electrification Board
Fixed Assets Depreciation Schedule As Per IT Rule
As per Income Tax Rule
Assessment year : 2025-2026

Annexure - H

(Amount in Taka)

Particulars	Opening balance 01 Jul 2024	Addition during year	Adjustment during year	Closing balance 30 Jun 2025	Rate	Charges during year	Written down value 30 Jun 2025
Land and land Development	219,151,364	-	-	219,151,364	0%	-	219,151,364
Structure and Improvement	1,284,262,106	63,625,996	-	1,347,888,102	20%	269,577,620.46	1,078,310,482
Office Furniture and Equipment	186,763,088	54,507,459	10,762,810	230,507,738	10%	23,050,774	207,456,964
Transportation Equipment	721,101,525	-	2,533,993	718,567,532	10%	71,856,753.20	646,710,779
Store, Shop and laboratory Equipment	514,631,057	66,429,759	3,433	581,057,383	10%	58,105,738.33	522,951,645
Communication Equipment	118,087	445,040	467,662	95,465	10%	9,546.54	85,919
Rent House Furniture and Equipment	858,429	-	-	858,429	10%	85,842.91	772,586
Training Equipment	-	-	-	-	10%	-	-
Total	2,926,885,657	185,008,256	13,767,899	3,098,126,014		422,686,275	2,675,439,739



Bangladesh Rural Electrification Board
Debt Service Liability Received (DSLR) and Debt Service Liability Claimed (DSLC) Statement
As at 30 June 2025

Annexure - I

(Amount in Taka)

SL.	Name of PBS	DSL Claimed				DSL Received			
		Principal Installment	Interest	Penal Interest	Total	Principal Installment	Interest	Penal Interest	Total
01	Dhaka PBS-1	224,042,094.00	120,016,937.00	-	344,059,031	224,042,094.00	120,016,937.00	-	344,059,031
02	Tangail PBS	414,315,783.00	283,704,079.00	14,912,395.00	712,932,257	3,465,193.26	283,704,079.00	14,912,395.00	302,081,667
03	Comilla PBS-1	311,238,021.00	211,028,784.00	9,579,803.00	531,846,608	9,876,761.00	199,141,901.00	9,579,803.00	218,598,465
04	Chandpur PBS-1	209,665,937.00	161,270,229.00	9,128,461.00	380,064,627	473,619.00	147,861,720.00	9,128,461.00	157,463,800
05	Hobigonj PBS	392,606,372.00	272,101,340.00	10,825,127.00	675,532,839	417,092,592.50	272,101,340.00	10,825,127.00	700,019,060
06	Moulavibazar PBS	362,772,298.00	238,659,020.00	7,965,151.00	609,396,469	-	61,314,606.00	7,965,151.00	69,279,757
07	Pabna PBS-1	242,575,456.00	182,718,785.00	15,078,166.00	440,372,407	53,499,860.00	72,328,669.00	7,530,939.00	133,359,468
08	Pabna PBS-2	236,313,035.00	177,810,688.00	14,852,636.00	428,976,359	35,765,071.40	134,885,330.00	14,852,636.00	185,503,037
09	Sirajgonj PBS-1	312,369,982.00	213,998,793.00	10,486,139.00	536,854,914	736,689.55	157,036,072.28	10,486,139.00	168,258,901
10	Jessore PBS-1	410,599,514.00	295,361,239.00	17,412,943.00	723,373,696	66,441,255.00	155,002,072.00	17,412,943.00	238,856,270
11	Jessore PBS-2	329,549,255.00	244,243,308.00	17,945,946.00	591,738,509	127,228,131.70	211,267,712.50	17,945,946.00	356,441,790
12	Natore PBS-1	308,284,435.00	212,871,645.00	10,072,922.00	531,229,002	5,333,437.60	212,755,641.00	10,072,922.00	228,162,001
13	Natore PBS-2	205,400,550.00	141,097,183.00	8,111,459.00	354,609,192	3,112,377.20	107,258,564.00	8,111,459.00	118,482,400
14	Rangpur PBS-1	355,742,839.00	267,745,463.00	16,142,280.00	639,630,582	2,578,208.70	293,753,711.00	16,142,280.00	312,474,200
15	Satkhira PBS	361,687,935.00	273,594,589.00	17,965,047.00	653,247,571	6,433,571.00	248,354,626.70	17,965,047.00	272,753,245
16	Feni PBS	305,743,938.00	232,651,001.00	18,819,375.00	557,214,314	77,791,156.00	81,981,484.00	9,435,478.00	169,208,118
17	Mymensingh PBS-1	409,259,437.00	309,872,536.00	23,510,333.00	742,642,306	82,834,457.00	242,869,910.00	23,510,333.00	349,214,700
18	Dinajpur PBS-1	320,616,591.00	231,627,400.00	14,937,623.00	567,181,614	3,529,495.80	135,841,881.00	14,937,623.00	154,309,000
19	Kushtia PBS	280,036,094.00	212,244,541.00	17,749,535.00	510,030,170	52,993,831.00	163,496,935.60	17,749,535.00	234,240,302
20	Joypurhat PBS	191,247,393.00	146,583,412.00	12,691,577.00	350,522,382	9,359,885.00	127,311,338.00	12,691,577.00	149,362,800
21	Pirojpur PBS	397,598,602.00	318,760,365.00	21,835,982.00	738,194,949	81,688,361.00	214,202,162.20	21,835,982.00	317,726,505
22	Rangpur PBS-2	255,915,258.00	195,977,591.00	16,598,398.00	468,491,247	68,048,141.00	82,472,438.55	8,928,421.00	159,449,001
23	Jamalpur PBS	498,676,835.00	374,837,029.00	25,525,241.00	899,039,105	94,895,075.00	224,221,411.00	12,775,907.00	331,892,393
24	Chittagong PBS-1	282,555,795.00	215,221,699.00	20,441,635.00	518,219,129	87,451,605.00	84,614,960.50	20,441,635.00	192,508,201
25	Bogura PBS-1	221,749,563.00	169,062,967.00	13,185,426.00	403,997,956	93,461,727.00	114,941,698.00	7,168,475.00	215,571,900



SL.	Name of PBS	DSL Claimed				DSL Received			
		Principal Installment	Interest	Penal Interest	Total	Principal Installment	Interest	Penal Interest	Total
26	Thakurgaon PBS	467,080,082.00	357,202,253.00	23,363,311.00	847,645,646	123,603,230.00	104,969,459.00	23,363,311.00	251,936,000
27	Madaripur PBS	236,422,582.00	179,152,827.00	13,293,750.00	428,869,159	61,417,463.00	87,178,385.10	7,022,037.00	155,617,885
28	Barisal PBS-2	225,080,338.00	173,002,314.00	13,989,712.00	412,072,364	46,348,701.90	76,496,375.97	7,550,656.00	130,395,734
29	Chittagong PBS-2	230,983,931.00	178,308,859.00	14,595,374.00	423,888,164	28,107,492.70	28,544,711.30	14,737,796.00	71,390,000
30	Meherpur PBS	243,308,635.00	187,274,412.00	15,751,096.00	446,334,143	21,353,366.60	232,358,838.00	15,751,096.00	269,463,301
31	Noakhali PBS	520,528,152.00	387,892,576.00	23,201,086.00	931,621,814	274,701.90	459,539,376.00	23,201,086.00	483,015,164
32	Bagerhat PBS	305,180,810.00	219,807,336.00	16,411,035.00	541,399,181	127,617,391.00	74,124,156.00	8,973,185.00	210,714,732
33	Narsingdi PBS-1	174,259,055.00	90,479,591.00	-	264,738,646	174,259,055.00	90,479,591.00	-	264,738,646
34	Kishoregonj PBS	412,905,436.00	311,346,693.00	20,318,996.00	744,571,125	152,793,854.00	221,327,411.82	10,506,628.00	384,627,894
35	Narsingdi PBS-2	338,232,534.00	231,691,564.00	14,729,363.00	584,653,461	228,360,831.00	319,375,759.00	14,729,363.00	562,465,953
36	Naogaon PBS-1	259,713,703.00	198,607,742.00	15,418,508.00	473,739,953	17,079,580.00	248,612,084.00	15,431,956.00	281,123,620
37	Sylhet PBS-1	313,862,559.00	237,217,367.00	20,928,063.00	572,007,989	124,820,502.00	288,202,787.97	20,928,063.00	433,951,353
38	Laxmipur PBS	319,953,344.00	243,108,742.00	16,867,607.00	579,929,693	94,502,196.00	134,680,629.92	8,892,470.00	238,075,296
39	Barisal PBS-1	259,922,860.00	197,105,883.00	11,550,486.00	468,579,229	44,711,979.00	128,656,871.90	6,113,224.00	179,482,075
40	Patuakhali PBS	481,610,547.00	361,457,322.00	17,761,561.00	860,829,430	93,969,704.00	124,382,897.65	9,095,377.00	227,447,979
41	Manikgonj PBS	276,237,979.00	214,398,809.00	18,778,495.00	509,415,283	416,822,696.00	214,398,809.00	18,778,495.00	650,000,000
42	Comilla PBS-2	292,251,917.00	237,847,898.00	21,862,426.00	551,962,241	127,537,189.00	359,440,207.00	13,081,640.00	500,059,036
43	Coxs Bazar PBS	372,093,830.00	299,055,186.00	22,529,081.00	693,678,097	86,542,143.00	84,281,048.60	13,987,809.00	184,811,001
44	Dinajpur PBS-2	198,047,179.00	166,926,859.00	16,199,460.00	381,173,498	96,420,109.00	108,560,598.00	10,368,293.00	215,349,000
45	Netrokona PBS	497,943,986.00	375,072,735.00	27,193,244.00	900,209,965	-	465,289,299.45	27,193,244.00	492,482,543
46	Nawabgonj PBS	244,766,850.00	183,277,529.00	19,076,186.00	447,120,565	-	132,272,506.00	19,076,186.00	151,348,692
47	Faridpur PBS	388,345,394.00	291,229,108.00	23,626,628.00	703,201,130	-	248,468,920.00	23,626,628.00	272,095,548
48	Jhenaidha PBS	272,906,129.00	201,254,243.00	20,628,099.00	494,788,471	68,205,905.00	201,254,243.00	20,628,099.00	290,088,247
49	Rajshahi PBS	189,961,755.00	134,572,172.00	14,579,027.00	339,112,954	6,984,590.00	122,555,283.00	14,579,027.00	144,118,900
50	Kurigram Lalmonirhat PBS	453,672,491.00	342,609,471.00	25,967,130.00	822,249,092	-	337,123,271.00	25,967,130.00	363,090,401
51	Magura PBS	195,621,671.00	147,731,654.00	15,034,431.00	358,387,756	-	176,708,569.00	15,034,431.00	191,743,000
52	Brahmanbaria PBS	307,741,834.00	245,658,344.00	26,756,602.00	580,156,780	-	204,136,631.00	26,756,602.00	230,893,233
53	Mymensingh PBS-2	388,026,619.00	221,825,396.00	969,584.00	610,821,599	388,026,619.00	221,825,396.00	969,584.00	610,821,599
54	Nilphamari PBS	237,690,721.00	173,824,633.00	13,981,712.00	425,497,066	-	105,963,974.70	13,981,712.00	119,945,687



SL.	Name of PBS	DSL Claimed				DSL Received			
		Principal Installment	Interest	Penal Interest	Total	Principal Installment	Interest	Penal Interest	Total
55	Gopalgonj PBS	245,438,596.00	174,534,321.00	13,182,608.00	433,155,525	-	189,227,450.00	13,182,608.00	202,410,058
56	Bhola PBS	413,359,293.00	311,834,384.00	18,880,425.00	744,074,102	-	247,007,085.60	18,880,425.00	265,887,511
57	Rajbari PBS	161,413,547.00	118,763,427.00	9,937,077.00	290,114,051	-	119,735,237.70	9,937,077.00	129,672,315
58	Sylhet PBS-2	239,781,972.00	181,355,164.00	14,956,552.00	436,093,688	-	176,034,848.50	14,956,552.00	190,991,401
59	Shariatpur PBS	281,878,261.00	212,824,643.00	13,147,988.00	507,850,892	20,565,141.00	190,084,700.90	13,147,988.00	223,797,830
60	Munsigonj PBS	324,158,194.00	205,580,208.00	12,025,241.00	541,763,643	282,394,551.00	205,580,208.00	12,025,241.00	500,000,000
61	Dhaka PBS-2	118,197,056.00	84,534,046.00	5,854,139.00	208,585,241	24,864,614.50	64,212,046.00	5,854,139.00	94,930,800
62	Sunamgonj PBS	389,246,743.00	293,374,485.00	22,026,096.00	704,647,324	-	209,965,906.90	22,026,096.00	231,992,003
63	Sherpur PBS	230,445,854.00	171,261,500.00	13,183,487.00	414,890,841	-	175,907,813.00	13,183,487.00	189,091,300
64	Mymensingh PBS-3	361,390,272.00	267,983,115.00	14,987,736.00	644,361,123	-	231,561,009.00	14,987,736.00	246,548,745
65	Gaibanda PBS	265,593,364.00	196,256,299.00	13,921,202.00	475,770,865	-	150,335,798.50	13,921,202.00	164,257,001
66	Jhalokati PBS	142,560,940.00	107,301,448.00	9,384,953.00	259,247,341	-	106,392,613.40	9,384,953.00	115,777,566
67	Khulna PBS	374,270,625.00	281,368,686.00	19,755,424.00	675,394,735	-	230,250,289.20	19,755,424.00	250,005,713
68	Chittagong PBS-3	162,729,592.00	121,190,762.00	7,057,706.00	290,978,060	-	95,476,640.40	6,837,642.00	102,314,282
69	Gazipur PBS-1	375,118,149.00	219,345,046.00	-	594,463,195	375,118,149.00	219,345,046.00	-	594,463,195
70	Narayanganj PBS-1	180,677,975.00	108,261,527.00	-	288,939,502	180,677,975.00	108,261,527.00	-	288,939,502
71	Dhaka PBS-3	205,012,142.00	121,548,183.00	-	326,560,325	205,012,142.00	121,548,183.00	-	326,560,325
72	Comilla PBS-3	238,055,440.00	127,764,675.00	-	365,820,115	238,055,440.00	127,764,675.00	-	365,820,115
73	Sirajgonj PBS-2	184,392,414.00	120,288,854.00	6,157,858.00	310,839,126	0.13	71,587,742.00	6,157,858.00	77,745,600
74	Bogura PBS-2	232,310,479.00	167,293,766.00	8,527,584.00	408,131,829	1,793,761.20	123,573,521.00	8,527,584.00	133,894,866
75	Naogaon PBS-2	165,533,081.00	120,317,194.00	7,559,058.00	293,409,333	131,505,691.30	82,622,850.50	7,559,058.00	221,687,600
76	Comilla PBS-4	158,569,891.00	112,652,993.00	9,803,091.00	281,025,975	27,576,917.00	112,652,993.00	9,803,091.00	150,033,001
77	Gazipur PBS-2	195,400,417.00	122,357,782.00	-	317,758,199	195,400,417.00	122,357,782.00	-	317,758,199
78	Chandpur PBS-2	243,301,152.00	171,036,355.00	10,744,054.00	425,081,561	32,090,391.00	171,036,355.00	10,744,054.00	213,870,800
79	Narayanganj PBS-2	172,273,526.00	96,844,885.00	-	269,118,411	172,273,526.00	96,844,885.00	-	269,118,411
80	Dhaka PBS-4	224,308,380.00	119,369,167.00	560,568.00	344,238,115	224,308,380.00	119,369,167.00	560,568.00	344,238,115
Grand Total		23,230,333,290	16,827,243,056	1,102,788,500	41,160,364,846	6,249,528,991	13,618,681,664	984,164,125	20,852,374,780

DSL/DSLC Ratio Calculation were as below:

FY	DSL Claimed	DSL Received	Ratio
2024-25	41,160,364,846	20,852,374,780	50.66%



Bangladesh Rural Electrification Board (BREB)
Ratio Analysis
For the year ended 30 June 2025

Annexure - J

SL No.	Particulars	Ratio	
		30 June 2025	30 June 2024
A. Liquidity ratio:			
1	Current Ratio=Current Asset/Current Liabilities	8.14:1	6.50:1
	Current Assets	179,415,976,458	147,352,711,621
	Current Liabilities	22,679,947,047	22,670,538,359
2 Quick Ratio=(Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees)/Current Liabilities			
		6.89:1	5.64:1
	Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees	152,876,749,382	127,932,004,319
	Current Liabilities	22,679,947,047	22,670,538,359
3	Cash Ratio=Cash and Cash Equivalents/Current Liabilities	0.28:1	0.08:1
	Cash and Cash Equivalents	6,290,663,735	1,885,144,863
	Current Liabilities	22,679,947,047	22,670,538,359
B. Profitability Analysis			
4	ROA=(Net Income/Average Total Asset)*100	1.68%	2.13%
	Net Income	11,812,751,169	14,513,446,250
	Total Assets as on 30.06.2025	711,184,756,773	670,793,128,735
	Total Assets as on 30.06.2024	689,618,519,434	689,618,519,434
	Total	1,400,803,276,207	1,360,411,648,169
	Average Assets	700,401,638,104	680,205,824,085
5	ROTC=(EBIT/(Total Debt+Stockholder Equity))*100	3.52%	4.14%
	Operating margin before interest Tax	18,126,013,279	20,887,832,474
	Total Debt	129,812,407,249	123,534,494,153
	Total Equity (except PBS Reserve Fund & Government Capital Grant)	382,837,337,727	381,550,074,878
	Total Capital	512,649,744,976	505,084,569,031
C. Long Term Debt and Solvency Analysis			
6	Debt to Equity=Total Debt/Total Equity	0.34:1	0.27:1
	Total Debt	129,812,407,249	123,534,494,153
	Total Equity (except PBS Reserve Fund & Government Capital Grant)	381,550,074,878	381,550,074,878

