

**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



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   |
|--|---|
| <b>Property, Plant and Equipment (PPE)</b>   |   |
| 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.  | We evaluated the appropriateness of accounting policies for PPE under IAS 16.   |
| 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.   | 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.   |
| <b>See Note 03: "Property, Plant &amp; Equipment" to the Financial Statements.</b>   |   |
| <b>Loan to Pally Bidyut Samiti (PBS) and interest income</b>   |   |
| 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.              | 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. |
| 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. |   |
| <b>See Note 05, 10 and 35: "Long Term Loan to PBS", "Short Term Loan" and "Interest on Loan to PBS" to the Financial Statements.</b>   |   |

| Description of key audit matters   | Our response to key audit matters   |
|--|---|
| <b>Investment in Other Entities' Shares and Dividend Income</b>  |   |
| <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> |
| See Note 06 "Investment in Other Entities Share" and "Dividend Received from RPCL" in the Financial Statements.  |   |
| <b>Investment in Fixed Deposit Receipts (FDR) and Interest Income</b>  |   |
| <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>  |
| See Note 09 and 36: "Investment in Bank (FDR)" and "Interest on Bank Deposit" to the Financial Statements.   |   |

| Description of key audit matters  | Our response to key audit matters  |
|---|--|
| <b>Inventories - Plant Material and Operating Supplies</b>  |  |
| <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. 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>                   |
| <b>See Note 12 and 13: " Plant Material and Operating Supplies " and "Store in Transit" to the Financial Statements.</b>  |  |
| <b>Receivables</b>  |  |
| <p>The Organization's receivables amounted to Taka 144,626,281,897 at year-end. These balances include amounts due from Palli Bidyut 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> |
| <b>See Note 16: "Receivables" to the Financial Statements.</b>  |  |



| Description of key audit matters   | Our response to key audit matters   |
|--|---|
| <b>Cash at Bank and Interest Income</b>  |   |
| <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>  |
| <b>See Note 17 and 36: "Cash at Bank" and "Interest on Bank Deposit" to the Financial Statements.</b>  |   |
| <b>Long-Term Foreign Loan</b>  |   |
| <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> |
| <b>See Note 24, 26 and 52: "Long Term Foreign Loans", "Foreign and GOB loan - Current" and "Interest Expenses" to the Financial Statements.</b>  |   |



| Description of key audit matters   | Our response to key audit matters   |
|--|---|
| <b>Provision - Miscellaneous Current and Accrued Liabilities</b>   |   |
| <p>The Organization has recognized provisions for miscellaneous current and accrued liabilities amounting to Taka 1,647,507,658 at year-end. .</p> <p>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> |
| <b>See Note 30: " Miscellaneous Current and Accrued Liabilities " to the Financial Statements.</b>   |   |
| <b>Income Tax Provisions</b>   |   |
| <p>The Organization has recognized income tax provisions amounting to Taka 4,371,014,661 at year-end.</p> <p>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>   |
| <b>See Note 32: "Provision for Income Tax " to the Financial Statements.</b>   |   |

## 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.



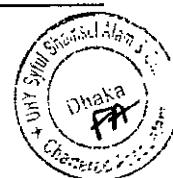


# Bangladesh Rural Electrification Board (BREB)

## Statement of Financial Position


As at 30 June 2025


| Particulars                            | Notes | Amount in Taka         |                        |
|--|-------|------------------------|------------------------|
|  |       | 30 June 2025           | 30 June 2024           |
| <b>Assets</b>                          |       |                        |                        |
| <b>Non- Current Assets</b>             |       |                        |                        |
| 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         |
|  |       | <b>531,768,780,315</b> | <b>542,265,807,813</b> |
| <b>Current Assets</b>                  |       |                        |                        |
| 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              |
|  |       | <b>179,415,976,458</b> | <b>147,352,711,621</b> |
| <b>Total Assets</b>                    |       | <b>711,184,756,773</b> | <b>689,618,519,434</b> |
| <b>Fund and Liabilities</b>            |       |                        |                        |
| <b>Equities and Retained earnings</b>  |       |                        |                        |
| 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                |
|  |       | <b>565,721,027,931</b> | <b>547,268,523,923</b> |
| <b>Non-current Liabilities</b>         |       |                        |                        |
| 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          |
|  |       | <b>122,783,781,794</b> | <b>119,679,457,153</b> |



| Particulars                                   | Notes | Amount in Tk.          |                        |
|---|-------|------------------------|------------------------|
|   |       | 30 June 2025           | 30 June 2024           |
| <b>Current Liabilities</b>                    |       |                        |                        |
| 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             |
|   |       | <b>22,679,947,047</b>  | <b>22,670,538,359</b>  |
| <b>Total Liabilities and Equity</b>           |       | <b>711,184,756,773</b> | <b>689,618,519,434</b> |
| <b>Off Balance Sheet Item</b>                 |       |                        |                        |
| Contingent assets                             | 33    | <b>47,157,232</b>      | <b>47,157,232</b>      |

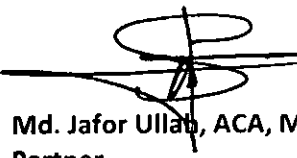
The annexed notes form an integral part of these financial statements.

  
**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

**Place: Dhaka**  
**Dated: 01 JAN 2026**



**DVC: 2601012080AS 230874**

**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             |
| <b>A. Revenue</b>                                    |       |                       |                       |
| 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           |
| <b>Total Revenue</b>                                 |       | <b>22,317,057,526</b> | <b>23,249,540,631</b> |
| <b>B. Operating expenses</b>                         |       |                       |                       |
| 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            |
| <b>Total operating expenses</b>                      |       | <b>4,191,044,247</b>  | <b>2,361,708,157</b>  |
| <b>C. Operating margin before interest Tax (A-B)</b> |       | <b>18,126,013,279</b> | <b>20,887,832,474</b> |



| 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)        |       | 16,143,174,022 | 19,205,833,861 |
| 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)       |       | 11,812,751,169 | 14,513,446,250 |
| I. Other comprehensive income/expense |       |                |                |
| Unrealized loss on ICB Islami Bank    |       | 734,000        | 2,348,800      |
| J. Total comprehensive income (H-I)   |       | 11,812,017,169 | 14,511,097,450 |

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



Controller (Finance and Accounts)  
Md. Idris  
Controller (Finance & Accounts)  
BIREB 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)

Place: Dhaka  
Dated: 01 JAN 2026

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

Enrollment no: 2080

DVC: 2601012080AS 230874

**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

Member (Finance)

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

Signed in terms of our separate report of even date annexed

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               |
| <b>A. Cash flow from operating activities</b>                      |       |                         |                         |
| 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)        |
| <b>Cash generated from operations</b>                              |       | <b>(8,911,932,554)</b>  | <b>(27,366,331,534)</b> |
| Income taxes paid  |       | (4,741,949,609)         | (3,661,205,039)         |
| Interest paid  | 58    | (1,982,839,257)         | (1,681,998,613)         |
| <b>Net cash inflow/outflow from operating activities</b>           |       | <b>(15,636,721,420)</b> | <b>(32,709,535,186)</b> |
| <b>B. Cash flow from investing activities</b>                      |       |                         |                         |
| 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)        |
| <b>Net cash inflow/outflow from investing activities</b>           |       | <b>10,298,162,810</b>   | <b>4,172,166,178</b>    |
| <b>C. Cash flow from financial activities</b>                      |       |                         |                         |
| 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           |
| <b>Net cash inflow/outflow from financial activities</b>           |       | <b>9,744,811,481</b>    | <b>28,668,573,786</b>   |
| <b>Net increase/(decrease) in cash and cash equivalent (A+B+C)</b> |       | <b>4,406,252,871</b>    | <b>131,204,778</b>      |
| 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)             |
| <b>Closing cash and cash equivalents</b>                           |       | <b>6,290,663,735</b>    | <b>1,885,144,864</b>    |
| <b>Break up of closing cash and cash equivalents:</b>              |       |                         |                         |
| Cash at bank   |       | 6,286,118,735           | 1,880,609,863           |
| Imprest fund   |       | 4,545,000               | 4,535,000               |
|  |       | <b>6,290,663,735</b>    | <b>1,885,144,863</b>    |

Controller (Finance and Accounts)  
Md. Idris  
Controller (Finance & Accounts)  
BREB Dhaka

Member (Finance)  
Dr. Najmus 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:

| SI 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 demoninated 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 Deductable) between the carrying amount (Book Value) of asstes 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**

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

**2.20 DSLR & DSLC 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         |
| <b>3</b>     | <b>Property, plant &amp; equipment</b>  |                      |                      |
|              | 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            |
|              |   | <b>4,934,451,090</b> | <b>4,763,967,808</b> |
|              | Less: Accumulated depreciation  | 2,379,948,965        | 2,194,852,176        |
|              | Closing balance   | <b>2,554,502,124</b> | <b>2,569,115,631</b> |
|              | Details are in Annexure-A.  |                      |                      |
| <b>4</b>     | <b>Capital work-in-progress</b>   |                      |                      |
|              | 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: |                      |                      |
| <b>4.1</b>   | <b>Capital work-in-progress -PBS</b>  |                      |                      |
|              | 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: 4.1.11)  | 29,276,305           | 15,000,000           |
|              | Closing balance   | <b>3,125,469,832</b> | <b>2,227,883,700</b> |
| <b>4.1.1</b> | <b>Construction of 11KV New, Augmentation &amp; Under Ground Line</b>   |                      |                      |
|              | Opening balance   | 136,666,000          | 7,300,000            |
|              | Add: Addition during the year   | 381,988,877          | 149,017,344          |
|              |   | <b>518,654,877</b>   | <b>156,317,344</b>   |
|              | Less: Adjustment during the year  | 143,224,263          | 19,651,344           |
|              | Closing balance   | <b>375,430,614</b>   | <b>136,666,000</b>   |
| <b>4.1.2</b> | <b>Construction of 11KV Up-gradation Line</b>   |                      |                      |
|              | Opening balance   | 12,457,000           | -                    |
|              | Add: Addition during the year   | 154,061,771          | 16,452,000           |
|              |   | <b>166,518,771</b>   | <b>16,452,000</b>    |
|              | Less: Adjustment during the year  | 8,770,000            | 3,995,000            |
|              | Closing balance   | <b>157,748,771</b>   | <b>12,457,000</b>    |
| <b>4.1.3</b> | <b>Construction of 33KV New, Augmentation &amp; Under Ground Line</b>   |                      |                      |
|              | Opening balance   | 46,488,000           | 5,750,000            |
|              | Add: Addition during the year   | 147,849,755          | 54,417,097           |
|              |   | <b>194,337,755</b>   | <b>60,167,097</b>    |
|              | Less: Adjustment during the year  | 18,006,409           | 13,679,097           |
|              | Closing balance   | <b>176,331,346</b>   | <b>46,488,000</b>    |



| Note   | Particulars                      | Amount in Taka       |                      |
|--|----------------------------------|----------------------|----------------------|
|  |                                  | 30 June 2025         | 30 June 2024         |
| <b>4.1.4 Construction of 33KV Up-gradation Line</b>                            |                                  |                      |                      |
|  | Opening balance                  | -                    | -                    |
|  | Add: Addition during the year    | 80,343,932           | -                    |
|  |                                  | <u>80,343,932</u>    | -                    |
|  | Less: Adjustment during the year | -                    | -                    |
|  | Closing balance                  | <u>80,343,932</u>    | -                    |
| <b>4.1.5 33/11KV New Sub- Station</b>  |                                  |                      |                      |
|  | Opening balance                  | -                    | -                    |
|  | Add: Addition during the year    | 9,931,510            | -                    |
|  |                                  | <u>9,931,510</u>     | -                    |
|  | Less: Adjustment during the year | -                    | -                    |
|  | Closing balance                  | <u>9,931,510</u>     | -                    |
| <b>4.1.6 River Crossing Tower</b>  |                                  |                      |                      |
|  | 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>         |
| <b>4.1.7 Pre-Paid Meter</b>  |                                  |                      |                      |
|  | 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> |
| <b>4.1.8 Installation of Insulated Conductor/ Reconductoring Existing Line</b> |                                  |                      |                      |
|  | 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>     |
| <b>4.1.9 Conversion LT to HT Line</b>  |                                  |                      |                      |
|  | 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>    |
| <b>4.1.10 Conversion HT single phase to three phase</b>                        |                                  |                      |                      |
|  | 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>    |
| <b>4.1.11 Engineering &amp; Supervision: Electrical Consultancy</b>            |                                  |                      |                      |
|  | 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.                                 | <b>Long term loan to PBS</b>  |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | 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         |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    |   | <b>489,816,666,003</b> | <b>500,971,453,548</b> |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | Less: Adjustments/Realized during the year  | 25,187,696,985         | 23,707,532,049         |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    |   | <b>464,628,969,018</b> | <b>477,263,921,499</b> |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | Details are in Annexure - B.  |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 6.                                 | <b>Investment in other entities &amp; shares</b>  |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | 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              |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    |   | <b>25,593,956,292</b>  | <b>25,594,690,292</b>  |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 6.1                                | <b>Investment in Rural Power organisation Limited</b>   |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | Opening balance   | 25,589,845,892         | 14,789,846,692         |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | Add: Addition during the year   | 13,042,011,375         | 10,800,000,000         |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    |   | <b>38,631,857,267</b>  | <b>25,589,846,692</b>  |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | Less: Adjustment during the year  | 13,042,011,375         | 800                    |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | Closing balance   | <b>25,589,845,892</b>  | <b>25,589,845,892</b>  |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | <b>Disclosers of Ordinary Share Equity</b>  |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
|                                    | <table><tr><th>Year</th><th>No. of shares</th><th>Face value</th><th>Taka</th><th>Taka</th></tr><tr><td colspan="5"><b>Purchase of ordinary shares</b></td></tr><tr><td>1998</td><td>855,420</td><td>500</td><td>427,710,000</td><td>427,710,000</td></tr><tr><td colspan="5"><b>Allotment share from RPCL</b></td></tr><tr><td>2014</td><td>516,722</td><td>500</td><td>258,361,000</td><td>258,361,000</td></tr><tr><td>2014</td><td>261,936</td><td>500</td><td>130,968,000</td><td>130,968,000</td></tr><tr><td>2020</td><td>169,204</td><td>500</td><td>84,602,000</td><td>84,602,000</td></tr><tr><td>2023</td><td>928,411</td><td>500</td><td>464,205,500</td><td>464,205,500</td></tr><tr><td>2023</td><td>2,440,354</td><td>500</td><td>1,220,177,000</td><td>1,220,177,000</td></tr><tr><td>2023</td><td>288,030</td><td>500</td><td>144,015,000</td><td>144,015,000</td></tr><tr><td>2024</td><td>3,100,775</td><td>500</td><td>1,550,387,500</td><td>-</td></tr><tr><td>Sub Total</td><td>4,316,627</td><td></td><td><b>2,302,328,500</b></td><td><b>2,302,328,500</b></td></tr><tr><td colspan="5"><b>Transfer of share from PBS</b></td></tr><tr><td>2014</td><td>135,907</td><td>500</td><td>67,953,500</td><td>67,953,500</td></tr><tr><td>2014</td><td>43,361</td><td>500</td><td>21,680,500</td><td>21,680,500</td></tr><tr><td>2014</td><td>4,512</td><td>500</td><td>2,256,000</td><td>2,256,000</td></tr><tr><td>2014</td><td>12,950</td><td>500</td><td>6,475,000</td><td>6,475,000</td></tr><tr><td>2014</td><td>3,074</td><td>500</td><td>1,537,000</td><td>1,537,000</td></tr><tr><td>2014</td><td>748</td><td>500</td><td>374,000</td><td>374,000</td></tr><tr><td>2014</td><td>748</td><td>500</td><td>374,000</td><td>374,000</td></tr><tr><td>2017</td><td>2,035,120</td><td>500</td><td>1,017,560,000</td><td>1,017,560,000</td></tr><tr><td>Sub Total</td><td>2,236,420</td><td></td><td><b>1,118,210,000</b></td><td><b>1,118,210,000</b></td></tr><tr><td colspan="5"><b>Bonus share</b></td></tr><tr><td>2003</td><td>128,313</td><td>500</td><td>64,156,500</td><td>64,156,500</td></tr><tr><td>2004</td><td>98,373</td><td>500</td><td>49,186,500</td><td>49,186,500</td></tr><tr><td>2005</td><td>54,105</td><td>500</td><td>27,052,500</td><td>27,052,500</td></tr><tr><td>2005</td><td>113,621</td><td>500</td><td>56,810,500</td><td>56,810,500</td></tr><tr><td>2007</td><td>187,474</td><td>500</td><td>93,737,000</td><td>93,737,000</td></tr><tr><td>2008</td><td>215,595</td><td>500</td><td>107,797,500</td><td>107,797,500</td></tr><tr><td>2010</td><td>123,967</td><td>500</td><td>61,983,500</td><td>61,983,500</td></tr></table> | Year                   | No. of shares          | Face value           | Taka | Taka | <b>Purchase of ordinary shares</b> |  |  |  |  | 1998 | 855,420 | 500 | 427,710,000 | 427,710,000 | <b>Allotment share from RPCL</b> |  |  |  |  | 2014 | 516,722 | 500 | 258,361,000 | 258,361,000 | 2014 | 261,936 | 500 | 130,968,000 | 130,968,000 | 2020 | 169,204 | 500 | 84,602,000 | 84,602,000 | 2023 | 928,411 | 500 | 464,205,500 | 464,205,500 | 2023 | 2,440,354 | 500 | 1,220,177,000 | 1,220,177,000 | 2023 | 288,030 | 500 | 144,015,000 | 144,015,000 | 2024 | 3,100,775 | 500 | 1,550,387,500 | - | Sub Total | 4,316,627 |  | <b>2,302,328,500</b> | <b>2,302,328,500</b> | <b>Transfer of share from PBS</b> |  |  |  |  | 2014 | 135,907 | 500 | 67,953,500 | 67,953,500 | 2014 | 43,361 | 500 | 21,680,500 | 21,680,500 | 2014 | 4,512 | 500 | 2,256,000 | 2,256,000 | 2014 | 12,950 | 500 | 6,475,000 | 6,475,000 | 2014 | 3,074 | 500 | 1,537,000 | 1,537,000 | 2014 | 748 | 500 | 374,000 | 374,000 | 2014 | 748 | 500 | 374,000 | 374,000 | 2017 | 2,035,120 | 500 | 1,017,560,000 | 1,017,560,000 | Sub Total | 2,236,420 |  | <b>1,118,210,000</b> | <b>1,118,210,000</b> | <b>Bonus share</b> |  |  |  |  | 2003 | 128,313 | 500 | 64,156,500 | 64,156,500 | 2004 | 98,373 | 500 | 49,186,500 | 49,186,500 | 2005 | 54,105 | 500 | 27,052,500 | 27,052,500 | 2005 | 113,621 | 500 | 56,810,500 | 56,810,500 | 2007 | 187,474 | 500 | 93,737,000 | 93,737,000 | 2008 | 215,595 | 500 | 107,797,500 | 107,797,500 | 2010 | 123,967 | 500 | 61,983,500 | 61,983,500 |  |  |
| Year                               | No. of shares   | Face value             | Taka                   | Taka                 |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| <b>Purchase of ordinary shares</b> |   |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 1998                               | 855,420   | 500                    | 427,710,000            | 427,710,000          |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| <b>Allotment share from RPCL</b>   |   |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 516,722   | 500                    | 258,361,000            | 258,361,000          |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 261,936   | 500                    | 130,968,000            | 130,968,000          |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2020                               | 169,204   | 500                    | 84,602,000             | 84,602,000           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2023                               | 928,411   | 500                    | 464,205,500            | 464,205,500          |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2023                               | 2,440,354   | 500                    | 1,220,177,000          | 1,220,177,000        |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2023                               | 288,030   | 500                    | 144,015,000            | 144,015,000          |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2024                               | 3,100,775   | 500                    | 1,550,387,500          | -                    |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| Sub Total                          | 4,316,627   |                        | <b>2,302,328,500</b>   | <b>2,302,328,500</b> |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| <b>Transfer of share from PBS</b>  |   |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 135,907   | 500                    | 67,953,500             | 67,953,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 43,361  | 500                    | 21,680,500             | 21,680,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 4,512   | 500                    | 2,256,000              | 2,256,000            |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 12,950  | 500                    | 6,475,000              | 6,475,000            |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 3,074   | 500                    | 1,537,000              | 1,537,000            |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 748   | 500                    | 374,000                | 374,000              |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2014                               | 748   | 500                    | 374,000                | 374,000              |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2017                               | 2,035,120   | 500                    | 1,017,560,000          | 1,017,560,000        |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| Sub Total                          | 2,236,420   |                        | <b>1,118,210,000</b>   | <b>1,118,210,000</b> |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| <b>Bonus share</b>                 |   |                        |                        |                      |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2003                               | 128,313   | 500                    | 64,156,500             | 64,156,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2004                               | 98,373  | 500                    | 49,186,500             | 49,186,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2005                               | 54,105  | 500                    | 27,052,500             | 27,052,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2005                               | 113,621   | 500                    | 56,810,500             | 56,810,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2007                               | 187,474   | 500                    | 93,737,000             | 93,737,000           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2008                               | 215,595   | 500                    | 107,797,500            | 107,797,500          |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |
| 2010                               | 123,967   | 500                    | 61,983,500             | 61,983,500           |      |      |                                    |  |  |  |  |      |         |     |             |             |                                  |  |  |  |  |      |         |     |             |             |      |         |     |             |             |      |         |     |            |            |      |         |     |             |             |      |           |     |               |               |      |         |     |             |             |      |           |     |               |   |           |           |  |                      |                      |                                   |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |       |     |           |           |      |        |     |           |           |      |       |     |           |           |      |     |     |         |         |      |     |     |         |         |      |           |     |               |               |           |           |  |                      |                      |                    |  |  |  |  |      |         |     |            |            |      |        |     |            |            |      |        |     |            |            |      |         |     |            |            |      |         |     |            |            |      |         |     |             |             |      |         |     |            |            |  |  |

| Note | Particulars                         |                  |          | Amount in Taka        |                       |
|------|-------------------------------------|------------------|----------|-----------------------|-----------------------|
|      |                                     |                  |          | 30 June 2025          | 30 June 2024          |
|      | 2010                                | 168,369          | 500      | 84,184,500            | 84,184,500            |
|      | 2010                                | 97,261           | 500      | 48,630,500            | 48,630,500            |
|      | 2011                                | 204,249          | 500      | 102,124,500           | 102,124,500           |
|      | 2012                                | 112,337          | 500      | 56,168,500            | 56,168,500            |
|      | <b>Sub Total</b>                    | <b>1,503,664</b> | <b>-</b> | <b>751,832,000</b>    | <b>751,832,000</b>    |
|      | <b>Total received shares Equity</b> | <b>8,912,131</b> | <b>-</b> | <b>4,600,080,500</b>  | <b>4,600,080,500</b>  |
|      | <b>Add: Share money deposit</b>     |                  |          | <b>10,000,000,508</b> | <b>10,000,000,508</b> |
|      | <b>Total Investment in Shares</b>   |                  |          | <b>14,600,081,008</b> | <b>14,600,081,008</b> |

#### 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        | -                    |
| <b>Sub Total</b> | <b>4,316,627</b> | <b>-</b> | <b>9,392,961,004</b> | <b>9,392,961,004</b> |

#### 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         |
| <b>Sub Total</b>                    | <b>2,236,420</b> | <b>-</b> | <b>1,596,803,880</b>  | <b>1,596,803,880</b>  |
| <b>Total premium RPCL &amp; PBS</b> |                  |          | <b>10,989,764,884</b> | <b>10,989,764,884</b> |

#### 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                                       | -                 | -                 |
| <b>Total cost value</b>  | <b>20,537,320</b> | <b>20,537,320</b> |
| <b>Market value</b>  |                   |                   |
| Opening balance  | 4,844,400         | 7,193,200         |
| Impairment of investment during the year                         | -                 | -                 |
| Adjustment of unrealized gain/(loss)                             | 734,000           | 2,348,800         |
| <b>Closing Fair value/ Market value</b>                          | <b>4,110,400</b>  | <b>4,844,400</b>  |

#### 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        |
| <b>Total</b>          | <b>1,468,000</b> |              | <b>20,537,320</b> |             | <b>4,110,400</b> |



| Note  | Particulars                                | Amount in Taka        |                       |
|---|--|-----------------------|-----------------------|
|   |  | 30 June 2025          | 30 June 2024          |
| <b>7. Investment in financially unsound PBS</b>   |  |                       |                       |
|   | Principal Cox's Bazar PBS                  | 67,471,644            | 67,471,644            |
|   | Less: Adjustments/Realized during the year | 67,471,644            | -                     |
|   |  | <u>-</u>              | <u>67,471,644</u>     |
| <b>8. Direct investment to PBS</b>  |  |                       |                       |
|   | Opening balance                            | 5,600,000,000         | 5,000,000,000         |
|   | Add: Addition during the year              | -                     | 600,000,000           |
|   | Closing balance                            | <u>5,600,000,000</u>  | <u>5,600,000,000</u>  |
| <b>9. Investment in bank (FDR)</b>  |  |                       |                       |
| 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         |
|   |  | <u>29,765,883,049</u> | <u>28,942,725,047</u> |

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**

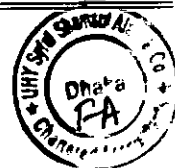
|                                  |                    |                      |
|----------------------------------|--------------------|----------------------|
| Opening balance                  | 143,048,800        | 1,113,858,122        |
| Add: Addition during the year    | 13,100,000         | 965,818,800          |
|                                  | <u>156,148,800</u> | <u>2,079,676,922</u> |
| Less: Adjustment during the year | 143,048,800        | 1,936,628,122        |
| Closing balance                  | <u>13,100,000</u>  | <u>143,048,800</u>   |

**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           |
|  | <u>26,786,656,621</u> | <u>26,072,064,867</u> |



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





| Note | Particulars   | Amount in Taka     |                    |
|------|---|--------------------|--------------------|
|      |   | 30 June 2025       | 30 June 2024       |
| 10.  | <b>Short term loan</b>  |                    |                    |
|      | 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        |
|      |   | <b>287,538,124</b> | <b>408,965,208</b> |
|      | Less: Adjustment during the year  | 77,672,843         | 334,004,310        |
|      | <b>Closing balance</b>  | <b>209,865,281</b> | <b>74,960,899</b>  |
|      | 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)        |
|      | Moulvibazar 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          |
|            | Gopalganj 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            |
|            | Narayangonj 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            |
|            | Narayangonj PBS-2                      | 2,025,695          | 278,747            |
|            | Dhaka PBS - 4                          | 1,957,482          | (1,263,282)        |
|            |  | <b>209,865,281</b> | <b>74,960,899</b>  |
| <b>11.</b> | <b>Loans and advances to employees</b> |                    |                    |
|            | Opening balance                        | 286,493,430        | 356,122,320        |
|            | Add: Disbursed during the year         | -                  | 1,605,124          |
|            |  | <b>286,493,430</b> | <b>357,727,444</b> |
|            | Less: Realized during the year         | 51,937,384         | 71,234,014         |
|            | Closing balance                        | <b>234,556,046</b> | <b>286,493,430</b> |
|            | <b>Advance against:</b>                |                    |                    |
|            | Salary                                 | 414,241            | 375,296            |
|            | Purchase                               | 331,127            | -                  |
|            |  | <b>745,368</b>     | <b>375,296</b>     |
|            | Closing balance                        | <b>235,301,414</b> | <b>286,868,726</b> |



| Note       | Particulars  | Amount in Taka        |                       |
|------------|--|-----------------------|-----------------------|
|            |  | 30 June 2025          | 30 June 2024          |
| <b>12.</b> | <b>Plant materials and operating supplies</b>      |                       |                       |
|            | 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         |
|            | <b>Total</b>                                       | <b>17,082,064,393</b> | <b>13,501,296,444</b> |
|            | Less: Adjustment of overhead markup                | 1,060,741,948         | -                     |
|            | Miscellaneous current and accrued liabilities      |                       |                       |
|            | Less: Adjustment of overhead markup-Other Payables | 97,593,506            | -                     |
|            |  | <b>15,923,728,940</b> | <b>13,501,296,444</b> |

**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        |
|                                  | <b>20,904,448,527</b> | <b>21,414,131,440</b> |
| Less: Adjustment during the year | 10,923,556,436        | 12,808,178,832        |
| Closing balance                  | <b>9,980,892,091</b>  | <b>8,605,952,608</b>  |

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 | -                  | -                  |
|                                  | <b>244,720,587</b> | <b>296,921,984</b> |
| Less: Adjustment during the year | 46,804,530         | 52,201,397         |
| Closing balance                  | <b>197,916,058</b> | <b>244,720,587</b> |



| Note | Particulars   | Amount in Taka        |                       |
|------|---|-----------------------|-----------------------|
|      |   | 30 June 2025          | 30 June 2024          |
| 12.3 | <b>Material and supplies -O &amp; M for PBS</b>   |                       |                       |
|      | Opening balance   | 4,650,623,249         | 3,397,615,843         |
|      | Addition Balance during the year  | 13,930,664,825        | 10,491,533,235        |
|      |   | <b>18,581,288,075</b> | <b>13,889,149,078</b> |
|      | Less: Adjustment during the year  | 11,678,031,831        | 9,238,525,828         |
|      | Closing balance   | <b>6,903,256,244</b>  | <b>4,650,623,249</b>  |
| 13.  | <b>Store in transit</b>   |                       |                       |
|      | The amount shown under the above head represents cost incurred up to the year-end date in respect of materials and supplies in transit. |                       |                       |
|      | <b>Phase-wise breakup of the amount is as follows:</b>  |                       |                       |
|      | 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  | 4,193,238,790         | 1,365,088,533         |
|      |   | <b>4,429,044,863</b>  | <b>1,600,894,606</b>  |

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        |
|  |                        |                  |                              | <b>4,429,044,863</b> |                 |



| Note                                    | Particulars   | Amount in Taka       |                      |
|---|---|----------------------|----------------------|
|   |   | 30 June 2025         | 30 June 2024         |
| <b>14. Miscellaneous current assets</b> |   |                      |                      |
|   | 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            |
|   | <b>Closing balance</b>  | <b>1,749,938,470</b> | <b>1,706,508,509</b> |
|   | <b>Details are in Annexure-D.</b>   |                      |                      |
|   | 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. |                      |                      |
| <b>14.1 Contractors</b>                 |   |                      |                      |
|   | 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          |
|   |   | <b>1,665,199,147</b> | <b>1,667,217,333</b> |
| <b>14.2 Supplies</b>                    |   |                      |                      |
|   | External bill.  | 62,985,375           | 14,170,095           |
|   | Material Section (Note-14.2.1)  | 20,448,517           | 20,448,517           |
|   |   | <b>83,433,892</b>    | <b>34,618,612</b>    |
| <b>14.2.1 Material Sec.</b>             |   |                      |                      |
|   | ELIB  | 5,330,659            | 5,330,659            |
|   | UREDS:DCSD  | 15,117,858           | 15,117,858           |
|   |   | <b>20,448,517</b>    | <b>20,448,517</b>    |
| <b>14.3 Internal Bill</b>               |   |                      |                      |
|   | SPPAI   | 1,305,431            | 76,285               |
|   | Underground Electric Distribution Network Under Dhaka PBS-4 (Phase-1) project   | -                    | 4,596,279            |
|   |   | <b>1,305,431</b>     | <b>4,672,564</b>     |
| <b>15. Advances and prepayments</b>     |   |                      |                      |
|   | 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           | -                    |
|   | <b>Closing balance</b>  | <b>5,951,151,859</b> | <b>4,031,647,526</b> |
| <b>15.1 Supplier's</b>                  |   |                      |                      |
|   | 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          |
|   |   | <b>1,156,159,802</b> | <b>352,381,908</b>   |



| Note   | Particulars  | Amount in Taka         |                        |
|--|--|------------------------|------------------------|
|  |  | 30 June 2025           | 30 June 2024           |
| <b>15.2 Advance income Tax</b>                 |  |                        |                        |
|  | 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            |
|  |  | <b>3,427,696,635</b>   | <b>2,769,391,276</b>   |
| <b>15.2.1 Advance income Tax Break Up</b>      |  |                        |                        |
|  | 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          |
|  |  | <b>3,427,696,635</b>   | <b>2,769,391,276</b>   |
| <b>15.3 Customs duty and VAT</b>               |  |                        |                        |
|  | Efficient Lighting Initiative 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            |
|  |  | <b>1,186,571,484</b>   | <b>738,681,156</b>     |
| <b>16. Receivables</b>                         |  |                        |                        |
|  | 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                | -                      |
|  |  | <b>144,626,281,897</b> | <b>124,265,390,048</b> |
| <b>16.1 Receivable from PBS</b>                |  |                        |                        |
|  | 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         |
|  |  | <b>143,499,215,704</b> | <b>123,191,225,627</b> |
| <b>16.1.1 Matured long term loan-Principal</b> |  |                        |                        |
|  | Opening balance  | 105,012,373,762        | 86,952,529,243         |
|  | Add: Addition during year                                      | 25,389,116,914         | 24,309,365,074         |
|  |  | <b>130,401,490,676</b> | <b>111,261,894,318</b> |
|  | Less: Adjustment/realize during the year                       | 8,408,312,613          | 6,249,520,555          |
|  |  | <b>121,993,178,063</b> | <b>105,012,373,762</b> |



| Note | Particulars              | Amount in Taka |               |
|------|--------------------------|----------------|---------------|
|      |                          | 30 June 2025   | 30 June 2024  |
|      | <b>PBS Wise break-up</b> |                |               |
|      | 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 |
|      | Moulvibazar 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 |
|      | Narshingdi 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          |
|               | Mymensing 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          |
|               |   | <b>121,993,178,063</b> | <b>105,012,373,763</b> |
| <b>16.1.2</b> | <b>Matured interest on long term loan</b> |                        |                        |
|               | Opening balance                           | 18,178,851,864         | 14,978,612,063         |
|               | Add: Addition during year                 | 18,670,319,358         | 18,980,892,637         |
|               |   | <b>36,849,171,222</b>  | <b>33,959,504,700</b>  |
|               | Less: Adjustment/realize during the year  | 15,343,133,582         | 15,780,652,835         |
|               | Closing balance                           | <b>21,506,037,641</b>  | <b>18,178,851,864</b>  |
|               | <b>PBS wise break up interest</b>         |                        |                        |
|               | Comilla PBS-1                             | 13,188,843             | 1,301,960              |
|               | Chandpur PBS-1                            | 18,065,515             | 4,657,006              |
|               | Moulvibazar 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             |
|      | Gopalganj 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             |
|      |  | <b>21,387,159,713</b> | <b>18,178,851,864</b> |
|      | <b>PBS wise break up penal interest</b>    |                       |                       |
|      | 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               | -                     |
|      |  | <b>118,877,928</b>    | <b>-</b>              |
|      | <b>Total interest &amp; penal interest</b> | <b>21,506,037,641</b> | <b>18,178,851,864</b> |



| Note        | Particulars                              | Amount in Taka       |                      |
|-------------|--|----------------------|----------------------|
|             |  | 30 June 2025         | 30 June 2024         |
| <b>16.2</b> | <b>Interest on loan to employee</b>      |                      |                      |
|             | Opening balance                          | 236,106,911          | 255,280,080          |
|             | Add: Addition during year                | 29,575,957           | 21,153,990           |
|             |  | <b>265,682,868</b>   | <b>276,434,070</b>   |
|             | Less: Adjustment during the year         | 35,917,893           | 40,327,159           |
|             | Closing balance                          | <b>229,764,975</b>   | <b>236,106,911</b>   |
| <b>16.3</b> | <b>Receivable from Project Loan:</b>     |                      |                      |
|             | SPPAI                                    | 500,000              | -                    |
|             | MCEP: DMD                                | 190,000              | -                    |
|             | MCEP: KD                                 | 14,062,573           | 190,000              |
|             | MCEP: BD                                 | 1,000,000            | 1,000,000            |
|             |  | <b>15,752,573</b>    | <b>1,190,000</b>     |
| <b>17.</b>  | <b>Cash at bank</b>                      |                      |                      |
|             | 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        | -                    |
|             |  | <b>6,286,118,735</b> | <b>1,880,609,863</b> |
| <b>17.1</b> | <b>BREB Own Fund</b>                     |                      |                      |
|             | BREB Revenue Exp. Fund                   | 31,370,845           | 57,309,550           |
|             | BREB Own Fund                            | 375,931,766          | 202,792,141          |
|             |  | <b>407,302,610</b>   | <b>260,101,691</b>   |
| <b>17.2</b> | <b>Project Own Fund</b>                  |                      |                      |
|             | 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              |
|             |  | <b>50,705,246</b>    | <b>32,302,760</b>    |
| <b>17.3</b> | <b>Finance to BREB Project</b>           |                      |                      |
|             | BREB Project Investment Fund             | 1,598,848,827        | 26,028,614           |
|             | 5 Lac SPPM REB Portion Fund              | 203,478              | 202,093              |
|             | UGDN                                     | -                    | 260                  |
|             |  | <b>1,599,052,305</b> | <b>26,230,967</b>    |
| <b>17.4</b> | <b>BREB Other Funds</b>                  |                      |                      |
|             | 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              |
|             |  | <b>1,809,117,862</b> | <b>493,749,511</b>   |



| Note | Particulars   | Amount in Taka         |                        |
|------|---|------------------------|------------------------|
|      |   | 30 June 2025           | 30 June 2024           |
| 17.5 | <b>Projects security deposits</b>   |                        |                        |
|      | MCEP:KD   | 63,853,370             | 44,509,782             |
|      | MCEP:DMD  | 40,418,178             | 1,059,200              |
|      | MCEP:BD   | 38,610,568             | 13,962,625             |
|      |   | <b>142,882,116</b>     | <b>59,531,606</b>      |
| 18.  | <b>Imprest fund</b>   |                        |                        |
|      | 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              |
|      |   | <b>4,545,000</b>       | <b>4,535,000</b>       |
| 19.  | <b>GOB fund</b>   |                        |                        |
|      | Equity-GOB (Note:19.1)  | 382,837,337,727        | 381,550,074,878        |
|      | Government Capital Grant  | 76,873,015,913         | 77,272,063,911         |
|      |   | <b>459,710,353,640</b> | <b>458,822,138,789</b> |
|      | Details are in Annexure-E.  |                        |                        |
| 19.1 | <b>Equity-GOB</b>   |                        |                        |
|      | Opening balance   | 381,550,074,878        | 381,310,326,941        |
|      | Add: Received in Cash during the year   | 1,373,408,001          | 494,637,520            |
|      |   | <b>382,923,482,879</b> | <b>381,804,964,461</b> |
|      | Less: Adjustment/Return to GOB  | 86,145,152             | 254,889,583            |
|      | Closing balance   | <b>382,837,337,727</b> | <b>381,550,074,878</b> |
|      | <b>Project wise break-up of equity of Government:</b>   |                        |                        |
|      | <b>Name of the project:</b>   |                        |                        |
|      | 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 Gopalganj 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 - OLD T   | 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              | -                      |
|      |   | <b>382,837,337,726</b> | <b>381,550,074,878</b> |



| Note | Particulars   | Amount in Taka        |                       |
|------|---|-----------------------|-----------------------|
|      |   | 30 June 2025          | 30 June 2024          |
| 20.  | <b>Donated capital</b>  |                       |                       |
|      | 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           |
|      |   | <b>950,818,094</b>    | <b>668,055,426</b>    |
|      | Less: Adjustment during the year  | -                     | -                     |
|      | <b>Closing balance</b>  | <b>950,818,094</b>    | <b>668,055,426</b>    |
|      | <b>Project wise break-up of Foreign Donation:</b>   |                       |                       |
|      | <u>Name of the project:</u>   |                       |                       |
|      | 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           |
|      |   | <b>950,818,094</b>    | <b>668,055,426</b>    |
| 21.  | <b>Retained earnings</b>  |                       |                       |
|      | 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  | 43,255,154,502        | 42,118,274,036        |
|      | Add: Net Margin during the year   | 16,143,174,022        | 19,205,833,861        |
|      |   | <b>59,398,328,524</b> | <b>61,324,107,897</b> |
|      | 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)          |
|      | <b>Closing balance</b>  | <b>55,067,905,670</b> | <b>40,091,874,394</b> |
|      | 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   | <b>Self-financing project investment</b>  |                       |                       |
|      | 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             |
|      |   | <b>12,302,104,635</b> | <b>9,995,875,422</b>  |



| Note  | Particulars   | Amount in Taka         |                        |
|---|---|------------------------|------------------------|
|   |   | 30 June 2025           | 30 June 2024           |
| <b>23. Government loan &amp; kinds</b>      |   |                        |                        |
|   | 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              |
|   | <b>Closing balance</b>  | <b>2,331,808,754</b>   | <b>2,156,329,971</b>   |
|   | Details are in Annexure- F.   |                        |                        |
| <b>23.1 Cash loan</b>                       |   |                        |                        |
|   | Opening balance   | 37,500,000             | 42,500,000             |
|   | Less: Current maturity  | 5,000,000              | 5,000,000              |
|   | <b>Closing balance</b>  | <b>32,500,000</b>      | <b>37,500,000</b>      |
| <b>24. Long term foreign loans</b>          |   |                        |                        |
|   | 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         |
|   |   | <b>124,904,170,822</b> | <b>118,801,736,509</b> |
|   | Less: Foreign Loan - Current (Note: 24.3)   | 7,023,625,455          | 3,850,037,000          |
|   |   | <b>117,880,545,367</b> | <b>114,951,699,509</b> |
|   | Details are in Annexure -G.   |                        |                        |
| <b>24.1 Direct Project Assistance (DPA)</b> |   |                        |                        |
|   | 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'land                | 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        |
|             | URED;DCSD-IDA                                | 6,338,422,526.40      | 7,780,002,526         |
|             | PPM- Phase-1                                 | 2,244,522,820.07      | 2,228,397,781         |
|             | 2.SMCCP                                      | 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         | -                     |
|             |  | <b>90,191,836,489</b> | <b>83,726,791,494</b> |
| <b>24.2</b> | <b>Reimbursable Project Assistance (RPA)</b> |                       |                       |
|             | 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         |
|             | URED;DCSD-IDA                                | 26,818,282,675        | 26,818,282,675        |
|             | TAPP-IDA                                     | 442,745,563           | 469,518,563           |
|             |  | <b>34,712,334,333</b> | <b>35,074,945,015</b> |
| <b>24.3</b> | <b>Foreign loan - current</b>                |                       |                       |
|             | 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        | -                    |
|             |  | <b>7,023,625,455</b> | <b>3,850,037,000</b> |
| <b>25.</b>  | <b>Other loans</b>                         |                      |                      |
|             | Long term debt-BPDB                        | 1,489,767,665        | 1,489,767,665        |
|             | Long term debt-DESA                        | 1,081,660,008        | 1,081,660,008        |
|             |  | <b>2,571,427,673</b> | <b>2,571,427,673</b> |
| <b>26.</b>  | <b>Foreign and GOB loan - current</b>      |                      |                      |
|             | 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            |
|             |  | <b>7,028,625,455</b> | <b>3,855,037,000</b> |
| <b>27.</b>  | <b>Accounts payable</b>                    |                      |                      |
|             | 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        | -                    |
|             |  | <b>2,473,494,737</b> | <b>386,863,001</b>   |
| <b>27.1</b> | <b>External payable</b>                    |                      |                      |
|             | 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         |
|             |  | <b>143,413,883</b> | <b>70,598,658</b>  |
| <b>27.2</b> | <b>Payable to PBS-short materials</b>  |                    |                    |
|             | 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              |
|             | Narshingdi PBS-1   | 230,620            | 230,620            |
|             | Narshingdi 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)          |
|             |  | 2,687              | 2,687              |
|             | Gopalganj PBS:Rural Electrification Expansion Under Gopalganj PBS                          |                    |                    |
|             | 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              |
|             | Narayangonj PBS-2: 1.5MCCP   | 1,271,539          | 1,271,539          |
|             |  | <b>312,241,671</b> | <b>312,241,671</b> |





| Note  | Particulars  | Amount in Taka |               |
|---|--|----------------|---------------|
|   |  | 30 June 2025   | 30 June 2024  |
| <b>28. TDS and VDS payable/ (receivable)</b>  |  |                |               |
|   | 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  | -              | -             |
| <b>28.1 VAT Deduction at Source (VDS) and Tax Deduction at Source (TDS) -Collection</b> |  |                |               |
|   | 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 |
| <b>28.1.1 TDS on supplier</b>   |  |                |               |
|   | 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 Distriution Network Under Dhaka PBS-4 | 18,651         | 93,373        |
|   |  | 1,394,137,704  | 1,036,238,139 |
| <b>28.1.2 TDS on contractors</b>  |  |                |               |
|   | External Bill  | 7,176          | -             |
|   | SPPAI  | 27,474,891     | -             |
|   | 33/11KV SRM  | 5,407,000      | -             |
|   |  | 32,889,067     | -             |
| <b>28.1.3 TDS on others</b>   |  |                |               |
|   | Internal Bill (Payroll)                                    | 4,493,423      | 4,655,781     |
|   |  | 4,493,423      | 4,655,781     |
| <b>28.1.4 VDS on supplier</b>   |  |                |               |
|   | 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 Distriution Network Under Dhaka PBS-4 | 29,281         | 138,310       |
|   |  | 450,553,664    | 336,636,984   |
| <b>28.1.5 VDS on contractors</b>  |  |                |               |
|   | Supply Bill  | 8,805          | -             |
|   | SPPAI  | 29,918,215     | -             |
|   | 33/11KV SRM  | 4,593,000      | -             |
|   |  | 34,520,020     | -             |
| <b>28.2 VAT Deduction at Source (VDS) and Tax Deduction at Source (TDS) - Paid</b>      |  |                |               |
|   | 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         |
| <b>28.2.1</b> | <b>TDS on supplier</b>  |                      |                      |
|               | 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               |
|               |   | <b>1,394,137,704</b> | <b>1,036,238,139</b> |
| <b>28.2.2</b> | <b>TDS on contractors</b>   |                      |                      |
|               | External Bill   | 7,176                | -                    |
|               | SPPAI   | 27,474,891           | -                    |
|               | 33/11KV SRM   | 5,407,000            | -                    |
|               |   | <b>32,889,067</b>    | <b>-</b>             |
| <b>28.2.3</b> | <b>TDS on others</b>  |                      |                      |
|               | Internal Bill (Payroll)   | 4,493,423.00         | 4,655,781.00         |
|               |   | <b>4,493,423.00</b>  | <b>4,655,781.00</b>  |
| <b>28.2.4</b> | <b>VDS on supplier</b>  |                      |                      |
|               | 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              |
|               |   | <b>450,553,664</b>   | <b>336,636,984</b>   |
| <b>28.2.5</b> | <b>VDS on contractors</b>   |                      |                      |
|               | Supply Bill   | 8,805                | -                    |
|               | SPPAI   | 29,918,215           | -                    |
|               | 33/11KV SRM   | 4,593,000            | -                    |
|               |   | <b>34,520,020</b>    | <b>-</b>             |
| <b>29.</b>    | <b>Security deposits &amp; retention money</b>  |                      |                      |
|               | Security deposits (Note: 29.1)  | 493,607,230          | 521,114,332          |
|               | Retention money (Note: 29.2)  | 982,496,575          | 791,506,319          |
|               |   | <b>1,476,103,805</b> | <b>1,312,620,651</b> |
| <b>29.1</b>   | <b>Security deposits</b>  |                      |                      |
|               | 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 M CCP   | 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 M CCP   | 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          |
|  |  | <b>493,607,230</b>   | <b>521,114,332</b> |
| <b>29.2</b>  | <b>Retention money</b>                                       |                      |                    |
|  | Foreign suppliers  | 441,956,178          | 415,931,508        |
|  | Local suppliers  | 540,540,397          | 375,574,811        |
|  |  | <b>982,496,575</b>   | <b>791,506,319</b> |
| <b>29.2.1</b>  | <b>Foreign suppliers</b>                                     |                      |                    |
|  | 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        |
|  |  | <b>441,956,178</b>   | <b>415,931,508</b> |
| <b>29.2.2</b>  | <b>Local suppliers</b>                                       |                      |                    |
|  | External Bill  | 522,369,626          | 388,986,052        |
|  | MCEP:KD  | -                    | (25,747,522)       |
|  | MCEP:BD  | 18,170,771           | 12,336,281         |
|  |  | <b>540,540,397</b>   | <b>375,574,811</b> |
| <b>30.</b>   | <b>Miscellaneous current and accrued liabilities</b>         |                      |                    |
|  | 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        |
|  | <b>Total</b>   | <b>2,708,765,743</b> | <b>821,421,880</b> |
|  | Less: Adjustment of overhead markup (A+B)                    | 1,060,741,948        | -                  |
|  |  | <b>1,648,023,796</b> | <b>821,421,880</b> |
| <p>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.</p> |  |                      |                    |
| <b>30.1</b>  | <b>Undistributed store expense provision</b>                 |                      |                    |
|  | MCEP-KD  | 490,217,853          | 434,860,790        |
|  | MCEP-DMD   | 272,068,806          | 208,292,696        |
|  | MCEP-BD  | 97,389,573           | 42,391,858         |
|  |  | <b>859,676,232</b>   | <b>685,545,344</b> |

| Note          | Particulars   | Amount in Taka       |                       |
|---------------|---|----------------------|-----------------------|
|               |   | 30 June 2025         | 30 June 2024          |
| <b>30.2</b>   | <b>Provision for doubtful assets</b>                                    |                      |                       |
|               | Store in Transit  | 47,161,215           | -                     |
|               | Miscellaneous Current Assets  | 228,189,526          | -                     |
|               | Provision against FDRs  | 1,372,156,918        | -                     |
|               |   | <b>1,647,507,658</b> | <b>-</b>              |
| <b>31.</b>    | <b>Other payables</b>   |                      |                       |
|               | 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 Gazipur-1 | 8,863,804            | 175,110,988           |
|               |   | <b>5,712,918,998</b> | <b>11,542,288,814</b> |
| <b>31.1</b>   | <b>Interest Between Disbursement &amp; Construction (IBDC)</b>          |                      |                       |
|               | MCEP: KD  | 51,527,904           | 45,992,197            |
|               | MCEP: DMD   | 35,585,759           | 23,745,704            |
|               | MCEP: BD  | 10,479,844           | 4,239,185             |
|               | <b>Total</b>  | <b>97,593,506</b>    | <b>73,977,085</b>     |
|               | Less: Adjustment of overhead markup                                     | 97,593,506           | -                     |
|               |   | <b>-</b>             | <b>(73,977,085)</b>   |
| <b>31.2</b>   | <b>PBS substation insurance</b>   |                      |                       |
|               | 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)         |
|               |   | <b>1,245,444,030</b> | <b>1,278,134,578</b>  |
| <b>31.2.1</b> | <b>Receipt against PBS substation insurance</b>                         |                      |                       |
|               | 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   |
|      | Narshingdi PBS-1         | 55,535,565     | 52,335,565   |
|      | Kishoregonj PBS          | 27,135,695     | 24,635,695   |
|      | Narshingdi 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   |
|      | Gopalganj 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   |
|      | Narayangonj 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            |
|               | Narayangonj PBS-2                                      | 26,668,500           | 26,668,500           |
|               | Dhaka PBS-4  | 22,018,500           | 22,018,500           |
|               |  | <b>1,960,069,125</b> | <b>1,868,123,125</b> |
| <b>31.2.2</b> | <b>Settlement of PBS substation insurance material</b> |                      |                      |
|               | 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)         |
|               | Narshingdi PBS-1                                       | (8,536,175)          | (8,536,175)          |
|               | Kishoregonj PBS  | (16,293,624)         | (16,203,024)         |
|               | Narshingdi 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            |
|             | Gopalganj 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)            |
|             | Narayangonj 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            |
|             | Narayangonj PBS-2                              | 2,433,525            | 1,229,218            |
|             | Dhaka PBS-4                                    | (5,946,811)          | (6,241,621)          |
|             |  | <b>(714,625,095)</b> | <b>(589,988,547)</b> |
| <b>31.3</b> | <b>Deposit Work Fund (Aid to Construction)</b> |                      |                      |
|             | 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)   |
|      | Narshingdi PBS-1         | 208,560,406    | 189,271,656   |
|      | Kishoregonj PBS          | 5,024,132      | 5,216,171     |
|      | Narshingdi 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)  |
|      | Munsigonj 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           |
|             | Narayangonj 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            |
|             | Narayangonj PBS-2                                  | (66,827,372)           | (66,850,196)         |
|             | Dhaka PBS-4  | (1,224,475)            | (1,869,475)          |
|             |  | <b>322,251,970</b>     | <b>303,888,045</b>   |
| <b>31.4</b> | <b>Advance DSL received from PBS</b>               |                        |                      |
|             | 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          |
|             | Narayangonj 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          |
|             | Narayangonj PBS-2                                  | 231,255,418            | 317,873,829          |
|             | Dhaka PBS-4  | 156,040,016            | 49,145,956           |
|             |  | <b>1,974,748,639</b>   | <b>3,418,919,614</b> |
| <b>31.5</b> | <b>Payable of O &amp; M material for the PBS</b>   |                        |                      |
|             | 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        |
|             |  | <b>(2,065,003,739)</b> | <b>(461,169,942)</b> |
|             | <b>Material</b>                                    | 1,725,250              | 1,525,555            |
|             | Dhaka PBS-1  | 76,361,211             | 65,009,662           |
|             | Tangail PBS  | (3,365,748)            | 17,607,053           |
|             | Comilla PBS-1                                      | (62,897,587)           | (15,702,081)         |
|             | Chandpur PBS-1                                     | (28,305,808)           | (28,201,962)         |
|             | Hobigonj PBS                                       | (140,947,574)          | (196,992,891)        |
|             | Moulavibazar PBS                                   | (92,272,309)           | (9,234,303)          |
|             | Pabna PBS-1  | (19,531,124)           | (48,530,806)         |
|             | Pabna PBS-2  | 14,826,098             | 5,851,275            |
|             | Sirajgonj PBS-1                                    | 3,121,397              | 19,120,116           |
|             | Jessore PBS-1                                      | 8,275,462              | 6,399,005            |
|             | Jessore PBS-2                                      | 18,307,688             | 4,186,217            |
|             | Natore PBS-1                                       | 55,949,863             | 16,558,249           |
|             | Natore PBS-2                                       | (50,697,739)           | (12,695,987)         |
|             | Rangpur PBS-1                                      | (7,557,280)            | 24,061,599           |
|             | Satkhira PBS                                       | (1,434,625)            | 24,594,953           |
|             | Feni PBS   | (58,423,045)           | 51,201,497           |
|             | Mymensingh PBS-1                                   | (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    |
|      | Narshingdi PBS-1         | (53,143,965)   | (13,929,683)  |
|      | Kishoregonj PBS          | (4,583,658)    | 21,151,059    |
|      | Narshingdi 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       |
|      | Gopalganj 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            |
|                 | Narayangonj 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             |
|                 | Narayangonj PBS-2   | 41,609,932             | 14,279,692            |
|                 | Dhaka PBS-4   | 36,385,762             | 107,831,067           |
|                 |   | <b>(2,065,003,739)</b> | <b>(461,169,942)</b>  |
| <b>31.6</b>     | <b>Finance to BREB project own fund</b>                                 |                        |                       |
|                 | Opening balance   | 16,002,856,011         | 15,939,313,913        |
|                 | Add: Addition during the year   | 2,373,909,284          | 4,442,882,795         |
|                 |   | <b>18,376,765,295</b>  | <b>20,382,196,708</b> |
|                 | 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   | <b>3,722,725,593</b>   | <b>6,006,980,589</b>  |
| <b>31.7</b>     | <b>Other deferred credits</b>   |                        |                       |
|                 | 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               |
|                 |   | <b>488,136,129</b>     | <b>745,257,856</b>    |
| <b>31.7.1</b>   | <b>Deferred credits Contractor</b>                                      |                        |                       |
|                 | 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             |
|                 |   | <b>308,722,059</b>     | <b>644,624,376</b>    |
| <b>31.7.1.1</b> | <b>Payable to Contractor</b>  |                        |                       |
|                 | 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            |
|                 |   | <b>89,766,574</b>      | <b>92,251,192</b>     |
| <b>31.7.1.2</b> | <b>Leasehold Rent Receipt Payable</b>                                   |                        |                       |
|                 | 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           |
|               |  | <b>101,787,839</b>   | <b>97,503,059</b>    |
| <b>31.7.2</b> | <b>Liquidated damage (foreign supplies)</b>  |                      |                      |
|               | Modernization & Capacity Enhancement of BREB Network: Khulna Division  | 6,081,712            | 19,749,987           |
|               |  | <b>6,081,712</b>     | <b>19,749,987</b>    |
| <b>31.7.3</b> | <b>Liquidated damage (local supplies)</b>  |                      |                      |
|               | External Bill  | 116,755,901          | -                    |
|               | MCEP:KD  | 47,200,349           | 57,747,066           |
|               | MCEP:BD  | 8,207,882            | 8,207,882            |
|               |  | <b>172,164,132</b>   | <b>65,954,948</b>    |
| <b>31.7.4</b> | <b>Local supplies penalty</b>  |                      |                      |
|               | MCEP:KD  | 921,806              | 14,071,806           |
|               | MCEP:BD  | 102,655              | 102,655              |
|               |  | <b>1,024,461</b>     | <b>14,174,461</b>    |
| <b>31.7.5</b> | <b>Others</b>  |                      |                      |
|               | MCEP:KD  | -                    | 692,342              |
|               | MCEP:BD  | 61,742               | 61,742               |
|               |  | <b>61,742</b>        | <b>754,083.94</b>    |
| <b>31.8</b>   | <b>Payable to BREB project loan:</b>   |                      |                      |
|               | SPPAI  | 500,000              | -                    |
|               | MCEP: DMD  | 190,000              | -                    |
|               | MCEP: KD   | 14,062,573           | -                    |
|               | MCEP: BD   | 1,000,000            | -                    |
|               |  | <b>15,752,573</b>    | <b>-</b>             |
| <b>32.</b>    | <b>Provision for income tax</b>  |                      |                      |
|               | Opening balance  | 4,741,949,609        | 4,741,949,609        |
|               | Provision made for the FY-2024-25  | 4,371,014,661        | -                    |
|               |  | <b>9,112,964,270</b> | <b>4,741,949,609</b> |
|               | Adjusted/ Payment during the year  | 4,741,949,609        | -                    |
|               | Closing balance  | <b>4,371,014,661</b> | <b>4,741,949,609</b> |
| <b>33.</b>    | <b>Contingent Assets</b>   |                      |                      |
|               | 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           |
|               |  | <b>47,157,232</b>    | <b>47,157,232</b>    |



| Note  | Particulars                         | Amount in Taka        |                       |
|---|-------------------------------------|-----------------------|-----------------------|
|   |                                     | 30 June 2025          | 30 June 2024          |
| <b>34. Interest on house building loan to employees</b> |                                     | <b>29,575,957</b>     | <b>13,347,445</b>     |
|   |                                     | <b>29,575,957</b>     | <b>13,347,445</b>     |
| <b>35. Interest on loan to PBS</b>                      |                                     |                       |                       |
|   | 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         |
|   |                                     | <b>17,972,780,788</b> | <b>20,405,985,835</b> |
| <b>36. Interest on bank deposit</b>                     |                                     |                       |                       |
|   | Interest On Bank FDR                | 3,021,439,097         | 2,004,128,942         |
|   | Interest On Bank STD/ SB            | 152,425,608           | 213,528,512           |
|   |                                     | <b>3,173,864,705</b>  | <b>2,217,657,455</b>  |
| <b>37. Equipment rental</b>                             |                                     |                       |                       |
|   | Rental income from contractors      | 249,760               | 3,615,404             |
|   | Rental income from suppliers        | 3,728,527             | -                     |
|   |                                     | <b>3,978,287</b>      | <b>3,615,404</b>      |
| <b>38. Other non-operating revenue</b>                  |                                     |                       |                       |
|   | 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           |
|   |                                     | <b>722,850,545</b>    | <b>401,058,268</b>    |
| <b>38.1 Other revenue</b>                               |                                     |                       |                       |
|   | 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           |
|   | Demmured                            | 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             |
|   |                                     | <b>641,518,367</b>    | <b>336,696,634</b>    |



| Note  | Particulars  | Amount in Taka     |                    |
|---|--|--------------------|--------------------|
|   |  | 30 June 2025       | 30 June 2024       |
| <b>39. Pay &amp; allowances</b>                       |  |                    |                    |
|   | 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        |
|   |  | <b>923,898,630</b> | <b>924,452,494</b> |
| <b>39.1 Pay &amp; allowances (Officers)</b>           |  |                    |                    |
|   | 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         |
|   |  | <b>664,605,155</b> | <b>613,378,978</b> |
| <b>39.2 Pay &amp; allowances (Staff)</b>              |  |                    |                    |
|   | 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         |
|   |  | <b>259,293,475</b> | <b>311,073,516</b> |
| <b>40. Employee's retirement benefits expenses</b>    |  |                    |                    |
|   | Employees benefits (Officers & Staff) Note-40.1    | 837,100,000        | 727,500,000        |
|   | Add: Employees welfare expenses-Uniform & Liveries | -                  | 1,113,900          |
|   |  | <b>837,100,000</b> | <b>728,613,900</b> |
| <b>40.1 Employees benefits (Officers &amp; Staff)</b> |  |                    |                    |
|   | 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          |
|   |  | <b>837,100,000</b> | <b>727,500,000</b> |



| Note   | Particulars                          | Amount in Taka     |                    |
|--|--------------------------------------|--------------------|--------------------|
|  |                                      | 30 June 2025       | 30 June 2024       |
| <b>41. Employees welfare outsourcing</b>             |                                      |                    |                    |
|  | Ansar honorarium                     | 33,393,590         | 38,288,129         |
|  | Medical retainer                     | 1,830,220          | 1,694,680          |
|  | Uniform & liveries                   | 697,580            | -                  |
|  |                                      | <b>35,921,390</b>  | <b>39,982,809</b>  |
| <b>42. Utility expense</b>                           |                                      |                    |                    |
|  | 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          |
|  |                                      | <b>32,214,288</b>  | <b>30,094,281</b>  |
| <b>43. Fuel and lubricants expense</b>               |                                      |                    |                    |
|  | Liquid fuel                          | 39,695,878         | 35,032,004         |
|  | CNG                                  | 1,572,227          | 6,394,790          |
|  |                                      | <b>41,268,105</b>  | <b>41,426,794</b>  |
| <b>44. Repair &amp; maintenance expense</b>          |                                      |                    |                    |
|  | 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          |
|  |                                      | <b>127,022,535</b> | <b>47,222,141</b>  |
| <b>45. Depreciation</b>                              |                                      |                    |                    |
|  | 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         |
|  |                                      | <b>198,864,688</b> | <b>202,739,457</b> |
| <b>46. Legal and professional fees</b>               |                                      |                    |                    |
|  | Legal & advisory expenses            | 14,699,255         | 10,532,082         |
|  | Audit fee                            | 400,000            | 312,000            |
|  | ISO consultancy                      | -                  | 937,030            |
|  |                                      | <b>15,099,255</b>  | <b>11,781,112</b>  |
| <b>47. Travelling &amp; daily allowance expense</b>  |                                      |                    |                    |
|  | TA/DA                                | 57,619,938         | 52,025,117         |
|  | Conveyance                           | 289,316            | 109,905            |
|  |                                      | <b>57,909,254</b>  | <b>52,135,022</b>  |
| <b>48. Postage, telegram &amp; telephone expense</b> |                                      |                    |                    |
|  | Telephone expenses                   | 4,834,131          | 4,576,269          |
|  | Fax, email, internet expenses        | 837,770            | 1,020,249          |
|  | Postage & mailing expenses           | 142,611            | 121,620            |
|  |                                      | <b>5,814,512</b>   | <b>5,718,138</b>   |



| Note                                      | Particulars   | Amount in Taka     |                   |
|---|---|--------------------|-------------------|
|   |   | 30 June 2025       | 30 June 2024      |
| <b>49. Office expenses</b>                |   |                    |                   |
|   | 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        |
|   |   | <b>30,310,445</b>  | <b>33,543,381</b> |
| <b>50. Training expenses</b>              |   |                    |                   |
|   | 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           |
|   |   | <b>37,013,381</b>  | <b>29,394,200</b> |
| <b>51. Other expenses</b>                 |   |                    |                   |
|   | 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         |
|   |   | <b>106,679,180</b> | <b>59,066,393</b> |
| <b>51.1 Sports and cultural expenses</b>  |   |                    |                   |
|   | Welfare & re-creation   | 22,946,385         | -                 |
|   | In Service death & Permanent disability grant                             | 2,480,000          | -                 |
|   |   | <b>25,426,385</b>  | -                 |
| <b>51.2 Cleaning and washing expenses</b> |   |                    |                   |
|   | Cleaning expenses   | 3,443,842          | -                 |
|   | Sweeper wages   | 24,312,245         | -                 |
|   |   | <b>27,756,087</b>  | -                 |





| Note                              | Particulars   | Amount in Taka   |              |
|-----------------------------------|---|------------------|--------------|
|                                   |   | 30 June 2025     | 30 June 2024 |
| <b>51.3 Other office expenses</b> |   |                  |              |
|                                   | Other stationery                                      | 3,779,773        | -            |
|                                   | Usable goods  | 1,794,281        | -            |
|                                   | General supplies                                      | 1,960,400        | -            |
|                                   |   | <b>7,534,454</b> | -            |
| <b>52. Interest expenses</b>      |   |                  |              |
|                                   | 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 (OECD)                                       | 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 OECD   | 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             | -                    |
|            |   | <b>1,227,793,000</b>  | <b>1,236,900,000</b> |
|            | Interest on Govt. loan                                | 1,208,000             | 1,400,000            |
|            | Moratorium interest on foreign loan                   | 753,838,257           | 443,698,613          |
|            |   | <b>1,982,839,257</b>  | <b>1,681,998,613</b> |
|            | <b>Moratorium interest on foreign loan Break-up</b>   |                       |                      |
|            | 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                 | -                    |
|            |   | <b>753,838,257</b>    |                      |
| <b>53.</b> | <b>Income tax expenses</b>                            |                       |                      |
|            | Provision of tax for the year                         | 4,371,014,661         | 4,741,949,609        |
|            |   | <b>4,371,014,661</b>  | <b>4,741,949,609</b> |
|            | Net profit for the year before tax                    | 16,143,174,022        | -                    |
|            | Less: Dividend income                                 | 414,007,245           | -                    |
|            |   | <b>15,729,166,777</b> | -                    |
|            | Add: Provision (Note 55)                              | 1,647,507,658         | -                    |
|            | Add: Depreciation for separate consideration          | 198,864,688           | -                    |
|            |   | <b>17,575,539,124</b> | -                    |
|            | Less: Depreciation as per IT Rule                     | 422,686,275           | -                    |
|            | <b>Business income</b>                                | <b>17,152,852,848</b> | -                    |
|            | Add: Dividend income                                  | 414,007,245           | -                    |
|            | <b>Total income</b>                                   | <b>17,566,860,093</b> | -                    |
|            | On Business income                                    | 4,288,213,212         | -                    |
|            | On Dividend income                                    | 82,801,449            | -                    |
|            | <b>Tax liability</b>                                  | <b>4,371,014,661</b>  | -                    |
| <b>54.</b> | <b>Deferred tax (Assets)/ Liabilities</b>             |                       |                      |
|            | 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        |
|            | <b>Taxable (Deductable) temporary difference</b>      | <b>(120,937,614)</b>  | <b>41,429,614</b>    |
|            | Details of tax bases are in Annexure - H.             |                       |                      |
|            | Applicable Tax Rate                                   | 25.00%                | 25.00%               |
|            | <b>Deferred Tax (Assets)/ Liabilities</b>             |                       |                      |
|            | <b>Provision for Deffered Tax</b>                     | <b>(30,234,404)</b>   | <b>10,357,404</b>    |



| Note   | Particulars   | Amount in Taka          |                         |
|--|---|-------------------------|-------------------------|
|  |   | 30 June 2025            | 30 June 2024            |
|  | Deferred 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              |
|  | <b>Provision made for the current year</b>                  | <b>(40,591,808)</b>     | <b>(49,561,997)</b>     |
| <b>55. Provision for Doubtful Assets</b>       |   |                         |                         |
|  | 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           | -                       |
|  |   | <b>1,647,507,658</b>    | -                       |
| <b>56. Cash receipts from PBS &amp; others</b> |   |                         |                         |
|  | 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             |
|  |   | <b>22,317,057,526</b>   | <b>23,249,540,631</b>   |
|  | Add: Opening other receivable                               | 124,265,390,048         | 103,194,620,986         |
|  | Less: Closing other receivable                              | 144,626,281,897         | 124,265,390,048         |
|  |   | <b>1,956,165,677</b>    | <b>2,178,771,569</b>    |
| <b>57. Cash paid to suppliers and others</b>   |   |                         |                         |
|  | 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)         |
|  |   | <b>(10,868,098,231)</b> | <b>(29,545,103,103)</b> |
| <b>58. Interest paid on loan</b>               |   |                         |                         |
|  | Interest on foreign loan                                    | (1,981,631,257)         | (1,680,598,613)         |
|  | Interest on government loan                                 | (1,208,000)             | (1,400,000)             |
|  |   | <b>(1,982,839,257)</b>  | <b>(1,681,998,613)</b>  |
| <b>59. Long term loan to PBS</b>               |   |                         |                         |
|  | Increase in long term loan to PBS                           | 12,634,952,481          | 12,556,064,318          |
|  |   | <b>12,634,952,481</b>   | <b>12,556,064,318</b>   |



**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                               |
| <b>Total as at 30 June 2025</b>     | <b>4,763,967,808</b>       | <b>184,251,181</b>       | <b>13,767,899</b>          | <b>4,934,451,090</b>       |        | <b>2,194,852,175</b>       | <b>198,864,689</b>   | <b>13,767,899</b>          | <b>2,379,948,965</b>       | <b>2,554,502,124</b>                  |
| <b>Total as at 30 June 2024</b>     | <b>4,569,034,397</b>       | <b>200,806,163</b>       | <b>5,872,753</b>           | <b>4,763,967,808</b>       |        | <b>1,997,985,471</b>       | <b>202,739,457</b>   | <b>5,872,753</b>           | <b>2,194,852,175</b>       | <b>2,569,115,631</b>                  |



**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<br>01 July 2024 | Transfer<br>to New<br>PBS's | Addition during<br>the year | Adjustment<br>during the year | Closing balance<br>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 | Narshingdi 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 | Narshingdi 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<br>01 July 2024 | Transfer<br>to New<br>PBS's | Addition during<br>the year | Adjustment<br>during the year | Closing balance<br>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          | Narayangonj 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          | Narayangonj 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                   |
| <b>Total</b> |                   | <b>477,263,921,498</b>          | <b>-</b>                    | <b>12,552,744,504</b>       | <b>25,187,696,985</b>         | <b>464,628,969,018</b>          |



**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 Chattragrm       | 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           |
| <b>Sub Total</b>                    | <b>1,457,741,946</b> | <b>148,671,610</b> | <b>10,787,038,254</b> | <b>2,083,009,648</b> | <b>2,587,993,959</b> | <b>17,608,975</b> | <b>17,082,064,393</b> |
| Less: Adjustment of overhead markup |                      |                    |                       |                      |                      |                   | 1,158,335,453         |
| <b>Total</b>                        |                      |                    |                       |                      |                      |                   | <b>15,923,728,940</b> |



**Bangladesh Rural Electrification Board (BREB)**  
**Schedule of Miscellaneous Current Asstes**  
**For the year ended 30 June 2025**

**Annexure-D**  
**(Amount in Taka)**

| Particulars  | L/D Foreign       | L/D Local         | Suppliers<br>Penalty<br>Foreign | Demurrage    | Suppliers<br>Penalty<br>Local | contractor<br>Penalty | Short Material<br>Contractor | Short<br>Material<br>Carrying<br>Contractor | Other Capital<br>Gaian | Equipment<br>Rental | Other Non<br>Operating<br>Income | Accounts<br>Payable: Short<br>Material | Accounts<br>Payable: External<br>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            |
| <b>Total</b> | <b>33,871,487</b> | <b>21,999,996</b> | <b>15,117,858</b>               | <b>2,800</b> | <b>2,741,720</b>              | <b>545,067,177</b>    | <b>765,979,778</b>           | <b>42,327</b>                               | <b>11,236,357</b>      | <b>404,248</b>      | <b>94,830</b>                    | <b>278,112,990</b>                     | <b>48,652</b>                            | <b>1,749,938,470</b> |





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

**Annexure-E**  
**(Amount in Taka)**

| Particulars                                 | Balance as on<br>01 July 2024 | Received during<br>the year | Adjustment<br>during the year | Balance as on<br>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<br>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<br>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-<br>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-<br>USAID     | 30,450,000                    | -                           | -                             | 30,450,000                    |
| Renewable energy Technology-<br>FRANCE      | 105,635,000                   | -                           | -                             | 105,635,000                   |



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



| Particulars   | Balance as on<br>01 July 2024 | Received during<br>the year | Adjustment<br>during the year | Balance as on<br>30 June 2025 |
|---|-------------------------------|-----------------------------|-------------------------------|-------------------------------|
| 1   | 2                             | 3                           | 4                             | 5=2+3-4                       |
| Rural Electrification Expansion<br>under Gopalganj PBS        | 149,246,490                   | -                           | -                             | 149,246,490                   |
| Rural Electrification Expansion<br>Barisal Division Program-1 | 90,507,811                    | -                           | -                             | 90,507,811                    |
| UREDS: DCSD   | 5,240,042,380                 | -                           | -                             | 5,240,042,380                 |
| Providing Electricity to silo<br>Project under Bagerhat PBS   | 131,851,709                   | -                           | -                             | 131,851,709                   |
| MCEP: KD  | 399,048,000                   | 550,000,000                 | 949,048,000                   | -                             |
| 2.5 M CCP   | 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                   |
| <b>Total</b>  | <b>77,272,063,913</b>         | <b>550,000,000</b>          | <b>949,048,000</b>            | <b>76,873,015,913</b>         |



**Bangladesh Rural Electrification Board**  
**Schedule of GOB Loan**  
As at 30 June 2025

**Annexure - F**

| Project Name               | GOB Loan<br>Cumulative<br>Amount | Moratorium<br>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            |
| <b>Total</b>               | <b>2,385,026,629</b>             | <b>14,282,125</b>      | <b>62,500,000</b> | <b>2,336,808,754</b> |

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 Cumulative Amount | Reimbursable Project aid Loan | Moratorium Interest | Paid Amount   | Closing Balance |
|--------|-------------------------------|--------------------------------|-------------------------------|---------------------|---------------|-----------------|
|        | 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 Cumulative Amount | Reimbursable Project aid Loan | Moratorium Interest  | Paid Amount           | Closing Balance        |
|--------|--------------------------------|--------------------------------|-------------------------------|----------------------|-----------------------|------------------------|
|        | 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          |
| 51     | Horipur 360Mg Power Plant-JICA | 317,155,000                    |                               | 18,019,183           |                       | 335,174,183            |
| 52     | 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             |
|        | <b>Total</b>                   | <b>127,629,099,370</b>         | <b>35,016,780,610</b>         | <b>6,317,415,793</b> | <b>44,059,124,951</b> | <b>124,904,170,822</b> |



**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)

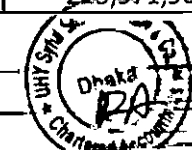
| Particulars                          | Opening balance<br>01 Jul 2024 | Addition during<br>year | Adjustment<br>during year | Closing balance<br>30 Jun 2025 | Rate | Charges during<br>year | Written down value<br>30 Jun 2025 |
|--------------------------------------|--------------------------------|-------------------------|---------------------------|--------------------------------|------|------------------------|-----------------------------------|
| 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%  | -                      | -                                 |
| <b>Total</b>                         | <b>2,926,885,657</b>           | <b>185,008,256</b>      | <b>13,767,899</b>         | <b>3,098,126,014</b>           |      | <b>422,686,275</b>     | <b>2,675,439,739</b>              |



**Bangladesh Rural Electrification Board**  
**Debt Service Liability Received (DSLR) and Debt Service Liability Claimed (DSLCL) 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  | Satkhirra 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  | Narshingdi 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  | Narshingdi 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<br>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          | Gopalganj 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          | Narayangonj 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          | Narayangonj 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/DSL 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             |
| <b>A. Liquidity ratio:</b>                     |  |                          |                          |
| <b>1</b>                                       | <b>Current Ratio=Current Asset/Current Liabilities</b>   | <b>8.14:1</b>            | <b>6.50:1</b>            |
|  | Current Assets   | 179,415,976,458          | 147,352,711,621          |
|  | Current Liabilities  | 22,679,947,047           | 22,670,538,359           |
| <b>2</b>                                       | <b>Quick Ratio=(Current Asset-Plant Materials and Operating Supplies-Store in transit-Advance and Prepayment-Loan and Advances to Employees)/Current Liabilities</b> | <b>6.89:1</b>            | <b>5.64:1</b>            |
|  | 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           |
| <b>3</b>                                       | <b>Cash Ratio=Cash and Cash Equivalents/Current Liabilities</b>  | <b>0.28:1</b>            | <b>0.08:1</b>            |
|  | Cash and Cash Equivalents  | 6,290,663,735            | 1,885,144,863            |
|  | Current Liabilities  | 22,679,947,047           | 22,670,538,359           |
| <b>B. Profitability Analysis</b>               |  |                          |                          |
| <b>4</b>                                       | <b>ROA=(Net Income/Average Total Asset)*100</b>  | <b>1.68%</b>             | <b>2.13%</b>             |
|  | 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          |
|  | <b>Total</b>   | <b>1,400,803,276,207</b> | <b>1,360,411,648,169</b> |
|  | <b>Average Assets</b>  | <b>700,401,638,104</b>   | <b>680,205,824,085</b>   |
| <b>5</b>                                       | <b>ROTC=(EBIT/(Total Debt+Stockholder Equity))*100</b>   | <b>3.52%</b>             | <b>4.14%</b>             |
|  | 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          |
|  | <b>Total Capital</b>   | <b>512,649,744,976</b>   | <b>505,084,569,031</b>   |
| <b>C. Long Term Debt and Solvency Analysis</b> |  |                          |                          |
| <b>6</b>                                       | <b>Debt to Equity=Total Debt/Total Equity</b>  | <b>0.34:1</b>            | <b>0.27:1</b>            |
|  | 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          |

