

**Rupantarita Prakritik Gas Company Limited**

**Audit Report and Audited Financial Statements  
For the year ended 30 June 2025**

Index

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# Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS

SINCE 1968



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Independent Auditors' Report  
To the Shareholders  
of  
**Rupantarita Prakritik Gas Company Limited**

Report on the Audit of the Financial Statements

**Qualified Opinion**

We have audited the accompanying financial statements of **Rupantarita Prakritik Gas Company Limited** which comprise the statement of financial position as at 30 June 2025, and the Statement of profit or loss and other comprehensive income, statements of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of **Rupantarita Prakritik Gas Company Limited** as at 30 June 2025, of its financial performance, its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and other applicable laws and regulations.

**Basis for Qualified Opinion**

We noted that balance confirmation letters were sent for accounts payable (1 party) amounting to Tk. 37,234,103 and accounts receivable (13 parties) amounting to Tk. 500,097,402; however, no replies were received from the respective parties. Accordingly, these balances remain unverified and have been relied upon based on management representation, which is not fully in line with the requirements of ISA 505 – External Confirmations. Furthermore, trade receivables include long-outstanding balances due from Shohag CNG Refueling Station Tk. 5,653,880, PWD Sports Club CNG Station Tk. 6,636,076, and Rahman Filling Station Tk. 12,602,372, which have been under litigation for several years with no indication of recovery. No impairment or write-off has been made against these doubtful debts, which is not in compliance with IFRS 9 – Financial Instruments.

**Emphasis of Matter:**

1. It was noted that trade receivables outstanding for more than six (6) months were not disclosed in the financial statements. This omission is not in compliance with the disclosure requirements under **Schedule XI, Part I, of the Companies Act, 1994**, which mandates disclosure of debts outstanding for more than six months from the date they became due.



Our opinion is not modified in respect of this matter.

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

### **Other Information**

The financial statements of the entity for the year ended 30 June 2024 were audited by M.J. Abedin & Co., Chartered Accountants, and signed on 30 October 2024, who expressed a qualified opinion on those financial statements. Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.

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

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

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's



report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof; except those mentioned in basis for qualified opinion para of our report.



- b) In our opinion, proper books of accounts as required by law have been kept by company so far as it appeared from our examination of these books; and except those mentioned in basis for qualified opinion para of our report.
- c) The statement of financial position and statement of profit or loss and other comprehensive income dealt with by the reports are in agreement with the books of accounts and returns; except those mentioned in basis for qualified opinion para of our report.

Dated, Dhaka

01 DEC 2025

  
Khan Wahab Shafique Rahman & Co.  
Chartered Accounts  
Signed by: Md. Abu Sina FCA  
Senior Partner  
ICAB Enrollment No: 619  
Firm Reg. No.: 11970 E.P.  
DVC: 25 120 10619 AS 74 5 000



**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**

(A Company of Petrobangla)

**Statement of Financial Position**

As at June 30, 2025

Particulars	Notes	AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>ASSETS:</b>			
<b>NON-CURRENT ASSETS:</b>			
Property, Plant & Equipment	4.00	303,806,400	342,896,993
Loan to GTCL- Non Current Portion	5.00	29,747,422	59,494,854
Investment in Top S & M Project (LNG)	6.00	-	41,535,547
Investment in Legal Consultant Project (LNG)	7.00	178,900,000	148,900,000
Loan to Petrobangla	8.00	1,200,000,000	1,200,000,000
House Building Loan Interest Receivable	9.00	29,789,007	23,398,960
Deferred Tax Assets	10.00	66,382,721	289,709,836
Loan to Employees- Non Current Portion	11.00	395,640,080	385,421,679
		<b>2,204,265,630</b>	<b>2,491,357,869</b>
<b>CURRENT ASSETS:</b>			
Loan to GTCL- Current Portion	12.00	29,747,432	29,747,432
Loan to Employees - Current Portion	13.00	23,728,361	21,428,770
Inventories of Stores and Other Materials	14.00	50,482,721	93,044,174
Trade and Other Receivables	15.00	696,095,607	594,529,966
Advance, Deposits & Prepayments	16.00	66,700,866	66,820,358
Investment in FD Accounts	17.00	5,205,634,827	4,593,260,521
Inter Company Current Accounts	18.00	4,973,712	5,009,325
Current Tax Assets	19.00	-	193,925,922
Cash & Bank Balances	20.00	1,220,707,105	583,580,473
		<b>7,298,070,630</b>	<b>6,181,346,940</b>
		<b>9,502,336,260</b>	<b>8,672,704,809</b>
<b>TOTAL ASSETS</b>			
<b>SHAREHOLDERS' EQUITY &amp; LIABILITIES:</b>			
<b>EQUITY:</b>			
Paid-up Capital	21.00	785,668,540	785,668,540
Retained Earnings	22.00	7,451,606,453	6,579,848,170
		<b>8,237,274,993</b>	<b>7,365,516,710</b>
Depreciation Fund	23.00	561,366,204	510,095,712
Total equity		<b>8,798,641,197</b>	<b>7,875,612,422</b>
<b>NON-CURRENT LIABILITIES:</b>			
Customers' Security Deposits	24.00	4,688,007	4,330,535
		<b>4,688,007</b>	<b>4,330,535</b>
<b>CURRENT LIABILITIES:</b>			
Advance Against Sales (Third party)	25.00	28,744,907	18,695,907
Creditors & Accruals	26.00	624,010,195	774,065,945
Current Tax Liability	19.00	46,251,954	-
		<b>699,007,056</b>	<b>792,761,852</b>
		<b>9,502,336,260</b>	<b>8,672,704,809</b>
<b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>			

The annexed notes and annexure form an integral part of these financial statement.

  
Md. Zahiduzzaman  
General Manager (Finance)  
RPGCL

  
Farid Ahmmad  
Company Secretary  
RPGCL

  
Engr. Md. Anwarul Islam  
Managing Director RPGCL &  
Director RPGCL Board

  
Md. Wasim Jabber  
Director  
RPGCL Board

As per report of date annexed.

Dated, Dhaka 01 DEC 2025



  
Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Signed by: Md. Abu Sina FCA

Senior Partner

Enrolment No.: 619

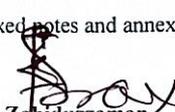
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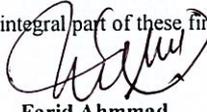
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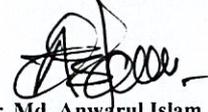
**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**  
(A Company of Petrobangla)  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the year ended June 30, 2025

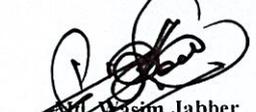
Particulars	NOTES	AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>REVENUE:</b>			
Sale of Compressed Natural Gas (CNG)	27.00	50,125,333	69,111,454
Condensate Handling Charge	28.00	-	224,883
Premium on Condensate Delivery	29.00	120,696,816	163,245,440
LNG Operational Charge	30.00	823,711,297	730,789,447
Feed Gas Margin (Intraco)	31.00	1,276,197	-
Sale of CNG Conversion Kit	32.00	6,779,711	2,269,102
Sale of CNG Spare Parts	33.00	442,871	223,130
Tuning Charge	34.00	1,814	4,870
Cylinder Testing Charge	35.00	2,795,159	2,832,500
		<b>1,005,829,197</b>	<b>968,700,825</b>
<b>COST OF SALES:</b>			
Cost of Feed Gas	36.00	37,173,353	52,016,113
Cost of Fuel Gas	37.00	353,127	3,589,959
Cost of NGL		613,867	-
Cost of CNG Conversion	38.00	15,374,255	-
Cost of Spare Parts	39.00	7,602,484	-
		<b>61,117,086</b>	<b>55,606,072</b>
<b>GROSS PROFIT</b>			
Operating Expenses	40.00	390,525,462	441,036,778
Other Operating Expenses	41.00	-	16,473,780
Depreciation Expenses	Annexure-I	39,646,292	48,881,022
		<b>430,171,754</b>	<b>506,391,579</b>
<b>OPERATING PROFIT/ (LOSS)</b>			
		<b>514,540,357</b>	<b>406,703,174</b>
<b>NON-OPERATING INCOME:</b>			
Other Non-Operating Income	42.00	647,775,821	22,590,765
Financial Income	43.00	541,484,413	462,692,741
		<b>1,189,260,233</b>	<b>485,283,506</b>
<b>PROFIT BEFORE CONTRIBUTION TO BENEFICIARIES' PROFIT PARTICIPATION FUND</b>			
		<b>1,703,800,590</b>	<b>891,986,679</b>
Beneficiaries' Profit Participation Fund (BPPF)	44.00	85,190,030	44,599,334
<b>PROFIT BEFORE TAX</b>			
		<b>1,618,610,560</b>	<b>847,387,345</b>
Current Tax Expenses		443,880,696	208,329,603
Deferred Tax Expense		223,327,115	25,749,114
Income Tax Expenses	45.00	667,207,811	234,078,717
<b>NET PROFIT AFTER TAX FOR THE YEAR</b>			
		<b>951,402,750</b>	<b>613,308,629</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
		-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>			
		<b>951,402,750</b>	<b>613,308,629</b>

The annexed notes and annexure form an integral part of these financial statement.

  
Md. Zahiduzzaman  
General Manager (Finance)  
RPGCL

  
Farid Ahmmad  
Company Secretary  
RPGCL

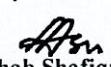
  
Engr. Md. Anwarul Islam  
Managing Director RPGCL &  
Director RPGCL Board

  
Md. Wasim Jabber  
Director  
RPGCL Board

As per report of date annexed

Dated, Dhaka **01 DEC 2025**



  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants

Signed by: Md. Abu Sina FCA  
Senior Partner

Enrolment No.: 619

Firm's Registration No.: 11970 E.P.

DVC:

**2512010619745000**

**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**

(A Company of Petrobangla)

**Statement of Changes in Equity**

For the year ended June 30, 2025

Particulars	Share Capital	Retained Earnings	Sub-Total	Depreciation fund	Total Equity
<b>For the year ended 30 June 2024</b>					
Balance as at 01.07.2023	785,668,540	6,019,335,700	6,805,004,240	485,673,517	7,290,677,757
Net profit after tax for the year	-	613,308,629	613,308,629	-	613,308,629
Prior year adjustment -Correction of error	-	1,214,961	1,214,961	411,075	1,626,036
Transferred to depreciation fund	-	(24,011,120)	(24,011,120)	24,011,120	-
Interim Dividend paid for the year (cash)	-	(30,000,000)	(30,000,000)	-	(30,000,000)
<b>Balance as at 30.06.2024</b>	<b>785,668,540</b>	<b>6,579,848,170</b>	<b>7,365,516,710</b>	<b>510,095,712</b>	<b>7,875,612,422</b>
<b>For the year ended 30 June 2025</b>					
Balance as at 01.07.2024	785,668,540	6,579,848,170	7,365,516,710	510,095,712	7,875,612,422
Net profit after tax for the year	-	951,402,750	951,402,750	-	951,402,750
Prior year adjustment (Correction of error)	-	1,626,026	1,626,026	-	1,626,026
Transferred to depreciation fund	-	(51,270,492)	(51,270,492)	51,270,492	-
Interim Dividend paid for the year (cash)	-	(30,000,000)	(30,000,000)	-	(30,000,000)
<b>Balance as at 30.06.2025</b>	<b>785,668,540</b>	<b>7,451,606,453</b>	<b>8,237,274,993</b>	<b>561,366,204</b>	<b>8,798,641,197</b>

  
**Md. Zahiduzzaman**  
 General Manager (Finance)  
 RPGCL

  
**Farid Ahmmad**  
 Company Secretary  
 RPGCL



  
**Engr. Md. Anwarul Islam**  
 Managing Director RPGCL &  
 Director RPGCL Board

  
**Md. Wasim Jabber**  
 Director  
 RPGCL Board

**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED.**  
(A Company of Petrobangla)  
Statement of Cash Flows  
For the year ended June 30, 2025

PARTICULARS	AMOUNT IN TAKA	
	30 June 2025	30 June 2024
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES:</u></b>		
Net Profit before Tax	1,618,610,560	847,387,345
<b><u>Adjustment for non-cash items:</u></b>		
Depreciation charges for the year	39,646,292	48,881,022
Prior year's adjustment	1,626,026	1,214,961
	<u>1,659,882,878</u>	<u>897,483,328</u>
<b><u>Changes in working capital components:</u></b>		
Increase/(Decrease) in Creditor & Accruals	(150,055,750)	(14,941,330)
Increase/(Decrease) in Advance Against Sales	10,049,000	(311,722,340)
Decrease/(Increase) in Inventory	42,561,453	16,473,780
Decrease/(Increase) in Advance, Deposits & Prepayments	119,492	(6,866,992)
Decrease/(Increase) in Trade Accounts Receivable	(101,565,641)	(170,834,894)
Decrease/(Increase) in Group Company Current A/c.	35,613	55,500
<b>Net cash provided by operating activities</b>	<b>1,461,027,046</b>	<b>409,647,051</b>
Income tax paid	(203,702,820)	(211,216,407)
<b>Net cash from operating activities</b>	<b>1,257,324,226</b>	<b>198,430,645</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES:</u></b>		
Acquisition of Assets	(12,191,167)	(4,641,330)
Sale of Assets	11,635,467	-
Decrease/(Increase) in Investment in Fixed Deposits	(612,374,306)	777,461,862
Decrease/(Increase) in Interest receivable on house building loan	(6,390,047)	(6,783,303)
Decrease/(Increase) in Loan to Employees	(12,517,992)	(64,022,509)
Decrease/(Increase) in Loan to GTCL	29,747,432	29,747,432
Decrease/(Increase) in Investment in Top S & M Project (LNG)	41,535,547	2,464,453
Decrease/(Increase) in Investment in Legal Consultant Project (LNG)	(30,000,000)	(80,000,000)
Decrease/(Increase) in Loan to Petrobangla	-	(1,200,000,000)
<b>Net cash used by investing activities</b>	<b>(590,555,066)</b>	<b>(545,773,396)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES:</u></b>		
Net decrease in Long-term Loan (Local Sources)	-	(1,964,728)
Payment to National Exchequer as Dividend	(30,000,000)	(30,000,000)
Increase/(Decrease) in Customers Security Deposits	357,472	(894,642)
<b>Net cash used by financing activities</b>	<b>(29,642,528)</b>	<b>(32,859,370)</b>
<b>Net increase/(decrease) in cash &amp; cash equivalent</b>	<b>637,126,632</b>	<b>(380,202,121)</b>
<b>Opening cash &amp; cash equivalents</b>	<b>583,580,473</b>	<b>963,782,594</b>
<b>Closing cash &amp; cash equivalents</b>	<b>1,220,707,105</b>	<b>583,580,473</b>

  
Md. Zahiduzzaman  
General Manager (Finance)  
RPGCL

  
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Managing Director RPGCL &  
Director RPGCL Board

  
Md. Wasim Jabber  
Director  
RPGCL Board



## RUPANTARITA PRAKRITIK GAS COMPANY LIMITED

(A Company of Petrobangla)

### Notes to the financial statements For the year ended June 30, 2025

#### 1.00 The Reporting Entity:

##### 1.01 Formation and Legal Status:

The CNG Pilot Project was converted into a company in accordance with the Government decision. The company was incorporated as a Public Limited Company, under the Companies Act, 1913 on 1st January, 1987. The name of Compressed Natural Gas (CNG) Company Limited has been changed according to sub-section (5) of section-II, Act-VII (The Companies Act, 1913), under the style "Rupantarita Prakritik Gas Company Limited" with effect from 9th February, 1991 and the said company has been duly incorporated as a company under the provision of said Act (Ref. vide Registrar of Joint Stock Co, issue No. 03 dated 9th February, 1991 and vide Ministry of Commerce, Govt. of the Peoples' Republic of Bangladesh's order No. M. C. T/3/C. L-1/90/59 dated 9th February, 1991).

For change of the name, the company changed also their Memorandum and Articles of Association in the year 1991. All formalities relating to amendment of Memorandum of Association and amendment of Articles of Association had been observed by the company.

##### 1.02 Address of Registered Office & Principal Place of Business:

The Registered office of the company is situated at RPGCL Bhaban, New Airport Road, Plot No-27, Nikunja-2, Khilkhet, Dhaka-1229.

The address of operational head quarter is also at RPGCL Bhaban, New Airport Road, Plot No-27, Nikunja-2, Khilkhet, Dhaka-1229.

##### 1.03 Nature of Business :

RPGCL is the forerunner in encouraging the use of Compressed Natural Gas (CNG) as an alternate fuel in the transport sector. People were encouraged to use CNG as a fuel in order to improve the environmental pollution. RPGCL played the positive role in building the CNG fuel based infrastructure in the transport sector of the country and thereby supervising, monitoring and expanding its commercial operation. Ashuganj Condensate Handling Installation Site (ACHIS) supplies Condensate to the Govt. enterprise, Eastern Refinery Limited (ERL) as well as to the private sector using the Vessels. Liquefied Natural Gas (LNG) based activities is an added function, being operated by RPGCL as per decision of Petrobangla.

##### 2.00 Basis of Preparation, Presentation and Disclosure of Financial Statements:

Specific accounting policies were selected and applied for significant transactions and events that have a material effect within the framework of IAS-1 "Presentation of Financial Statements" in preparation and presentation of financial statements. Accounting and valuation methods are disclosed for reason of clarity. The entity classified the expenses using the function of expenses method as per IAS-1.

##### 2.01 Accounting Convention and Assumption:

The financial statements except cash flows statement are prepared under the historical cost convention using accrual basis of accounting.

##### 2.02 Statement of Compliance:

The financial statements have been prepared on going concern concept of IASs following accrual basis of accounting except for cash flow statement and specifically mention in otherwise in accordance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by The Institute of Chartered Accountants of Bangladesh (ICAB).

##### 2.03 Other Regulatory Compliance:

The entity also required to comply with the following laws and regulations in addition to the Companies Act-1994 above mentioned compliance:

- i) The Income Tax Act, 2023
- ii) Withholding Tax Rules, 2023
- iii) The Value Added Tax and Supplementary Duty Act, 2012
- iv) Value Added Tax and Supplementary Duty Rules, 2016
- v) The Custom Act, 1969
- vi) Bangladesh Labor Law, 2006 (amended upto 2018)



**2.04 Presentation of Financial Statements:**

The presentation of these Financial Statements are in accordance with the guidelines provided by International Accounting Standards (IAS) "Presentation of Financial Statements", that comprises:

- a) Statement of Financial Position as at June 30, 2025.
- b) Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2025.
- c) Statements of Changes in Equity for the year ended June 30, 2025.
- d) Statement of Cash Flows for the year ended June 30, 2025.
- e) Notes, comprising a summary of significant Accounting Policies and explanatory information for the year ended June 30, 2025.

**2.05 Use of Estimates and Judgement :**

The preparation of financial statements requires the use of certain accounting estimates. It also requires management to exercise judgment in the process of applying the accounting policies. The management applies possible judgment where requires in the preparation of financial statements. Changes in facts and circumstances may result in revised estimates and actual results could differ from the estimates.

Significant estimates made by management in the preparation of these financial statements include assumption used for depreciation , allowance for receivables and provisions for employees' benefits.

**2.06 Going Concern:**

The financial statements for the year under review have been prepared under the going concern IASs, as the management of the company believes that the company will continue in operation for foreseeable future and it has adequate resources to do so. The current credit facilities and resources of the company provide sufficient fund to meet the present requirements of its existing businesses and operations.

**2.07 Functional and Presentation Currency :**

These financial statements are presented in Bangladeshi taka which is company's functional currency.

**2.08 Applicable Accounting Standards:**

The financial statements have been prepared in compliance with requirements of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs and IFRSs are applied for the preparation of the financial statements for the year under report:

**Accounting Standards**

IAS-01	Presentation of Financial Statements
IAS-02	Inventories
IAS-07	Statements of Cash Flows
IAS-08	Accounting Policies, Changes in Accounting Estimates and Errors
IAS-10	Events After the Reporting Period
IAS-12	Income Taxes
IAS-16	Property, Plant and Equipment
IAS-19	Employee Benefits
IAS-23	Borrowing Costs
IAS-24	Related Party Disclosures
IAS-32	Financial Instruments: Presentation
IAS-36	Impairment of Assets
IAS-37	Provision, Contingent Liabilities and Contingent Assets
IAS-38	Intangible Assets
IFRS-7	Financial Instruments: Disclosure
IFRS-9	Financial Instruments
IFRS-13	Fair Value Measurements
IFRS-15	Revenue from Contract with Customers
IFRS-16	Leases

**2.09 Reporting Period:**

This accounting period of the company covers financial year form July, 01 to June, 30 and followed consistently.

**2.10 Comparative Information:**

Comparative information has been disclosed for all numerical information in the Financial Statements and also with narrative and descriptive information where it is relevant for understanding of the current period's Financial



**2.11 Financial Structure:**

The financial structure of the company comprises:  
Equity, all of which are effectively owned by Petrobangla on behalf of the Government of Bangladesh.

**2.12 Responsibility for Preparation and Presentation of Financial Statements:**

The management of the entity is responsible for the preparation and presentation of financial statements as per the provisions of the framework for the "Presentation of Financial Statements" of International Accounting Standard (IAS)-1.

**2.13 Correction of Prior Year Error:**

Modified Retrospective Adjustment method was followed by the company in order to correct material prior year error. Adjustment was given for the following item in the financial statements:

Adjustment of Tk. 22,878,040 against accumulated depreciation on leasehold land, which was wrongly credited in the previous years, is rectified and corrected accordingly.

**3.00 Summary of significant accounting policies**

**3.01 Recognition of Property, Plant and Equipment.**

**3.01.01 Initial Recognition:**

Items of property, plant and equipment are measured initially at cost and subsequently at cost less accumulated depreciation in compliance with IAS-16. Property, plant and equipment the cost of requisition of an assets comprises its purchase price and any direct cost for bringing the assets to its working condition. Expenditures incurred after the assets have been put into use, such as repairs and maintenance is normally charged off revenue expenditure in the period in which it incurred. When parts of an item of property, plant and equipment have different useful life, they are accounted for as separate items of property, plant and equipment charged off as revenue expenditure unless they bring similar significant additional benefits.

**3.01.02 Subsequent Expenditure on Property, Plant and Equipment:**

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the entity and its cost can be measured reliably. The cost of the day-to-day servicing of property, plant and equipment are recognized in the statements of comprehensive income as incurred.

**3.01.03 Freehold Assets:**

Freehold land is stated at historical cost and other fixed assets are also stated at historical cost. Historical cost includes its purchase price and any directly attributed cost of bearing the assets to its working condition for its intended use inclusive of inward freight, duties, non-refundable taxes (a) the cost of site preparation, (b) initial delivery and handling costs, (c) installation costs, (d) professional fees such as for architects and engineers.



### 3.01.04 Depreciation:

- a) Land is held on a freehold basis and is not depreciated considering the unlimited life. In respect of all other fixed assets, depreciation is provided using the Straight line method.
- b) The depreciation charge for each period is recognized in the statement of profit or loss. Depreciation of an asset begins when it is available for use, i.e., when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.
- c) Depreciation is charged at the rate determined on the basis of the useful life of the assets.

According to the principal categories of the assets, annual depreciation rates are:

Categories of Assets	Rate of Depreciation
Land	0%
Leasehold Land	2%-6.67%
Land Infrastructure	5%
Freehold Concrete/Other Construction/Building	2.5%
Furniture & Fixture	10%
Equipment	15%
Telecoms & Computer Equip.	15%
Light Vehicles	10%
Tube wells & Ponds	10%
Water Pipe Lines & Tanks	20%
Loose Tools	25%
Marine Craft	20%
Plant & Machineries	10%
Other Assets	10%

Upon retirement of assets, the cost and related accumulated depreciation are eliminated from the accounts and resulting gain or loss is charged or credited to Income Statement.

### 3.01.5 Retirements and Disposals

On disposal of fixed assets, the cost and accumulated depreciation are eliminated and gain or loss on such disposal is reflected in the income statement, which is determined with reference to the net book value of the assets and net sales proceeds.

### 3.02 Borrowing Costs:

Borrowing cost are classified into both current and non-current liabilities. In compliance with the IAS-23 (Borrowing costs), interest and other costs incurred by the entity in connection with the borrowing of funds are recognized as an expense in the period in which they are incurred.

### 3.03 Inventories:

Closing stock of raw material is taken into consideration at cost price and finished product is considered at weighted average cost of raw material and net realizable sales value which ever is lower at the time of valuation inventory.

### 3.04 Trade Debtors:

These are carried forward at their original invoiced value.

### 3.05 Cash and Bank Balances:

Cash and Bank Balances comprise cash in hand, imprest fund and deposits held at call with banks which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

### 3.06 Advances:

All Advances are substantiated by appropriate subsidiary ledgers which are maintained properly.



### 3.07 Employees' Benefit:

The company maintains both defined contribution plan and defined benefit plan for its eligible permanent employees.

i) A defined contribution plan is a post-employment benefit plan under which the company pays fixed contribution into a separate fund and will have no legal or constructive obligation to pay further amount. The company maintains Recognized Provident Fund for all permanent employees at which the company contribute @ 8.33% and employees @10% of Basic Salary the employees' Provident Fund obtained recognition from Income Tax Authority on 18 August 2011 which was effective from 08 February 2010 and is considered as defined contribution plan as it meets the recognition criteria a specified for this purpose in IAS 19.

ii) The company makes provision of service Gratuity for its permanent employees @16.66% (i.e. equivalent to two months' last basic salary respectively) on basic salary at the end of the year It maintained under a Gratuity Trustee Board. A Welfare Fund managed by an Independent Board of Trustees for the benefit of employees.

iii) The company also recognizes a provision for Workers' Profit Participation Fund @5% of net profit before tax in accordance with the provision of Section-234 (Kha), Chapter 15 of Bangladesh Labour Law-2006.

### 3.08 Revenue:

In compliance with the requirements of IFRS-15, revenue from sales of CNG, LNG operational margin, Premium on Condensate Delivery and others are measured at the fair value of the consideration received or receivable, i.e. as rate of Premium and Commission set by Bangladesh Energy Regulatory Commission & Petrobangla time to time on the Quantity delivered through RPGCL and recognized when the significant risks and rewards relating to the ownership of goods have been transferred to the buyers as well as recovery of the consideration is probable and amount of revenue can be measured reliably. Specific policies regarding the recognition of revenue are as below:

#### a) Revenue from Sales:

Bangladesh Energy Regulatory Commission on behalf of Government of Bangladesh sets sales price for CNG. Sales are valued on an accrual basis, except in respect of penalties for late payment by customers. Sales are stated net of Government levies and taxes on sales and margin for other stakeholders.

### 3.09 Non-Operating Income:

Revenue received from other sources such as renewal fees of CNG filling station and workshops, forfeiture accounts, liquidated damage, profit on sale of stores, sale of tender documents, penalties service charges, interests on house building loan, motor cycle loan and computer loan are shown as non-operating income.

### 3.10 Income Taxes

Income tax expense comprises both current tax and deferred tax. Income tax expense is recognized in the statement of profit or loss and other comprehensive income except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity in accordance with the requirements of IAS 12: Income Taxes.

#### (a) Current tax

Current tax is the expected tax payable or receivable on the taxable income or loss for the year, using tax rate enacted or substantively enacted at the reporting date, and any adjustment to tax payable or receivable in respect of previous years. The amount of current tax payable is the best estimate of the tax amount expected to be paid that reflects uncertainty related to income tax, if any. Current tax assets/liabilities are offset if certain criteria are met. It is measured using tax rates enacted or subsequently enacted at the reporting period. The applicable tax rate for Rupantarita Prakritik Gas Company Limited is currently 27.50% on tax basis of the Finance Act, 2024.

#### (b) Deferred Tax

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

A deferred Tax asset is recognized to the extent that it is probable that future taxable profit will be available, against which temporary difference can be utilized. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realized.



**3.11 Compliance with Local Laws:**

The Financial Statements have been prepared in compliance with requirements of the Companies Act-1994 and other relevant laws and rules in Bangladesh.

**3.12 Related Party Disclosure:**

During the period the company entered into a number of transactions with related parties in the normal courses of business on arm's length basis. The names of the related parties and nature of these transactions have been set as below in accordance with the provisions of "International Accounting Standard IAS 24: Related Party Disclosures".

Name of the Party	Relation	Nature of transaction	Balance as on 30 June 2025
Petrobangla	Controlling Authority	Employees Benefited Related	4,666,005
		Loan to Petrobangla	1,200,000,000
		Sundry Debtors (Workshop Bill)	832,810
		Sundry Debtors (Handling Charge)	6,252,069
		Sundry Creditors	(397,363,008)
Barapukuria Coal Mining Company Limited (BCMCL)	Common Control	Employees Benefited Related	41,868
		Sundry Debtors	77,880
		Customers Security	(40,000)
Bakhrabad Gas Distribution Company Limited (BGDCL)	Common Control	Employees Benefited Related	115,329
		Sundry Debtors	444,543
		Sundry Debtors (LNG Margin)	36,216,050
		Liabilities for Expenses (Condensate Received)	(8,626,018)
Bangladesh Gas Fields Company Limited (BGFCL)	Common Control	Employees Benefited Related	(10,789)
		Sundry Debtors	252,615
Gas Transmission Company Limited (GTCL)	Common Control	Employees Benefited Related	(130,907)
		Sundry Debtors	1,110,701
		Customers Security	(139,273)
		Loan to GTCL	59,494,854
		Liabilities for Expenses (Condensate Received)	(6,385,759)
Sylhet Gas Fields Limited (SGFL)	Common Control	Employees Benefited Related	-
		Sundry Debtors	119,060,108
		Sundry Debtors (Handling Charge)	82,832
		Sundry Creditors	(37,234,103)
Titas Gas Distribution Company Limited (TGDCL)	Common Control	Employees Benefited Related	292,207
		Sundry Debtors	1,639,220
		Sundry Debtors (LNG Margin)	187,025,958
		Advance Deposit (Guarantee)	21,643,287
		Liabilities for Expenses (Condensate Received)	(8,461,026)



Sundarban Gas Company Ltd. (SGCL)	Common Control	Sundry Debtors	9,999
		SGCL (Feed Gas Margin)	411,276
		Customers Security Deposits	(10,000)
Karnaphuli Gas Distribution Company Ltd. (KGDCL)	Common Control	Sundry Debtors	24,669
		Sundry Debtors (LNG Margin)	107,393,302
		Customers Security Deposits	(25,000)
Jalalabad Gas Transmission and Distribution System Ltd.	Common Control	Sundry Debtors	42,823
		Advance Deposit (Guarantee)	9,640,426
		Customers Security Deposits	(35,175)
Pashchimanchal Gas Company Ltd. (PGCL)	Common Control	Sundry Debtors	265,396
		Customers Security	(35,000)
BAPEX	Common Control	Sundry Debtors	304,089
Maddhapara Granite Mining Company Ltd.	Common Control	Sundry Debtors	15,903

### 3.13 Events after Reporting Dates:

**3.13.01** As per IAS-10, "Events After Reporting Period" are those events, favorable and unfavorable that occur between the end of the reporting period and the date when the financial statements is authorized for issue. Two types of events can be identified:

- i) Those that provide evidence of conditions that existed at the end of the reporting period (adjusting events after the reporting period) and
- ii) Those that are indicative of conditions that arose after the reporting period (Non-adjusting events after the reporting period)

**3.13.02** An agreement was signed between Rupantarita Prakritik Gas Company Ltd. (RPGCL) and Sylhet Gas Field Ltd. (SGFL) regarding Handover-Takeover of Kailashtila LPG Plan (KTL), Unit – 1 & 2 on 30th May 2024. As per the terms of the agreement on the day of signing of the agreement, RPGCL shall be deemed to have handed over the possession of KTL Unit – 1 & 2, as described in the schedule attached with the agreement, along with all connected rights, operational obligations, privileges, easements and covenants to SGFL which the latter unconditionally accepts. The related payment amount of the KTL handing over is yet to be determined by the committee formed by the Petrobangla vide revised office order no. 28.02.0000.029.06.001.24.226 dated 28.05.2024. After completion of the transfer process RPGCL shall get approval from the BODs and submit the required documents to Ministry of Power, Energy and Mineral Resources in order to finalise the transfer process. Upon handing over of the KTL plant and as per decision of the Petrobangla, SGFL has already started its operation in the plant.

However, effect of such handover by RPGCL is yet to be made after the final decision of the Ministry of Power, Energy and Mineral Resources regarding the transfer.

### 3.14 Statement of Cash Flows:

Statement of cash flows has been prepared in accordance with IAS-7 "Statement of Cash Flows" and the cash flows from operating activities have been presented under indirect method.

### 3.15 Provisions & Contingencies:

Provisions, Contingent Liabilities and Contingent Assets are recognized in accordance with the guidelines of IAS-37.



**3.16 Financial Risk Management Policies:**

The management of the company has the overall responsibility for the establishment and oversight of the company's risk management framework. Financial Risk Management Policies require establishing standard procedures, identify and analyze the main risk to which the company is exposed and continuously deploying and managing risk management systems designed to eliminate or reduce the probability that risk will arise and to limit their impact. The company is exposed to credit risk, liquidity risk and market risk.

**3.17 Credit Risk:**

Credit risk is the risk of the financial loss to the company if a customer or counter party to a financial instrument fails to meet its obligations and arises principally from the company's receivables from customers and investment securities.

**3.18 Liquidity Risk:**

Liquidity Risk is the risk that the company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial assets or liabilities. The company approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risks in company's reputations.

**3.19 Market Risk:**

Market Risk is the risk that changes in the market prices, such as foreign exchange rate, interest rates and equity prices will affect the company's income or the value of its holdings of instruments. The objective of the market risk management is to manage and control risk exposures within acceptable parameters, while optimizing the return.



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>4.00</b>	<b>PROPERTY, PLANT &amp; EQUIPMENT:</b>	<b>Tk.</b>	<b>303,806,400</b>
	This is made up as follows:		
	<b>A Cost:</b>		
	Opening Balance	2,349,710,632	2,345,069,302
	Addition during the year	12,191,167	4,641,330
		<u>2,361,901,799</u>	<u>2,349,710,632</u>
	Less: Adjustment during the year	1,391,918,866	-
		<u>969,982,933</u>	<u>2,349,710,632</u>
	<b>B. Depreciation :</b>		
	Opening Balance	2,006,813,639	1,957,932,617
	Add: Charged during the year	39,646,292	48,881,022
		<u>2,046,459,931</u>	<u>2,006,813,639</u>
	Less: Adjustment during the year	1,380,283,398	-
	<b>Total Accumulated Depreciation</b>	<u>666,176,533</u>	<u>2,006,813,639</u>
	<b>C. Written down Value (A-B)</b>	<u>303,806,400</u>	<u>342,896,993</u>

Schedule of fixed assets with classification, cost, depreciation and written down value are shown in Annexure-1.

<b>5.00</b>	<b>LOAN TO GTCL - NON CURRENT PORTION:</b>	<b>Tk.</b>	<b>29,747,422</b>
	This is made up as follows:		
	A. From Depreciation Fund	187,425,798	187,425,798
	B. From Revenue Income	110,048,502	110,048,502
		<u>297,474,300</u>	<u>297,474,300</u>
	<b>Principal:</b>		
	Opening Balance	59,494,854	89,242,286
	Less: Loan to GTCL Current Portion (Note-12)	29,747,432	29,747,432
	<b>Total</b>	<u>29,747,422</u>	<u>59,494,854</u>

As per government's decision, management of RPGCL is allowed to provide loan to GTCL amounting to Tk. 320,000,000 after return to the principal by GTCL it becomes Tk. 297,474,300 with a interest of 2% p.a.. Closing balance of loan as at 30 June 2025 is Tk. 2,97,47,422.

<b>6.00</b>	<b>INVESTMENT IN TOP S &amp; M PROJECT(LNG):</b>	<b>Tk.</b>	<b>-</b>
	This is arrived at as follows :		
	Opening balance	41,535,547	44,000,000
	Add: Investment During the Year	-	-
		<u>41,535,547</u>	<u>44,000,000</u>
	Less: Refund/Adjustment	41,535,547	2,464,453
	<b>Total</b>	<u>-</u>	<u>41,535,547</u>

<b>7.00</b>	<b>Investment in Legal Consultant Project (LNG):</b>	<b>Tk.</b>	<b>178,900,000</b>
	This is arrived at as follows :		
	Opening balance	148,900,000	68,900,000
	Add: Investment During the Year	30,000,000	80,000,000
		<u>178,900,000</u>	<u>148,900,000</u>
	Less: Refund/Adjustment During the Year	-	-
	<b>Total</b>	<u>178,900,000</u>	<u>148,900,000</u>

<b>8.00</b>	<b>Loan to Petrobangla</b>	<b>Tk.</b>	<b>1,200,000,000</b>	<b>1,200,000,000</b>
	Loan given to Petrobangla with the approval of RPGCL Board for the short time.			



AMOUNT IN TAKA	
30 June 2025	30 June 2024

9.00 House Building Loan Interest Receivable's. 29,789,007

This is arrived at as follows :

Opening balance	23,398,960	16,615,657
Add: Addition during the year	10,242,443	12,802,099
	33,641,403	29,417,756
Less: Recovery During the Year	3,852,396	6,018,796
<b>Total</b>	<b>29,789,007</b>	<b>23,398,960</b>

10.00 DEFERRED TAX ASSETS TK 66,382,721

Deferred tax assets recognized on deductible temporary differences in accordance with the provisions of IAS 12: Income taxes, is as follows:

	30 June 2025		
	Carrying Amount	Tax Base	Temporary difference
Carrying amount of Property, Plant & Equipment excluding permanent differences	270,640,320	512,032,034	241,391,714
<b>Applicable Tax Rate</b>			27.50%
<b>Deferred Tax Assets/(Liabilities)</b>			<b>66,382,721</b>

	30 June 2024		
	Carrying Amount	Tax Base	Temporary difference
Carrying amount of Property, Plant & Equipment excluding permanent differences	274,216,163	1,327,706,476	1,053,490,313
<b>Applicable Tax Rate</b>			27.50%
<b>Deferred Tax Assets/(Liabilities)</b>			<b>289,709,836</b>

10.01 Deferred Tax Expense is arrived at as follows:

	2024-2025	2023-2024
Closing Deferred Tax Assets/(Liabilities)	66,382,721	289,709,836
(-) Opening Deferred Tax Assets/(Liabilities)	289,709,836	315,458,950
<b>Deferred Tax Income/(Expenses) for the year</b>	<b>(223,327,115)</b>	<b>(25,749,113)</b>

11.00 Loan to Employees- Non Current Portion: TK 395,640,080

This consists of as follows:

House Building Loan	(Note 11.01)	394,626,080	384,590,679
Motor Cycle Loan	(Note 11.02)	899,000	786,000
Computer Loan	(Note 11.03)	115,000	45,000
<b>Total</b>		<b>395,640,080</b>	<b>385,421,679</b>

11.01 House Building Loan : Tk. 394,626,080

This is arrived at as follows :

Opening Balance	384,590,679	328,711,172
Add: Disbursed during the year	52,825,420	80,353,049
	437,416,099	409,064,221
Less: Recovery during the year	19,289,658	3,248,772
	418,126,441	405,815,449
Less: Transfer to Current Portion of Loan	23,500,361	21,224,770
<b>Total</b>	<b>394,626,080</b>	<b>384,590,679</b>

House building loan is allowed to the officers/employees equivalent to 150 months basic pay or maximum Tk. 6,000,000. It bears interest @ 4% per annum.



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>11.02 Motor Cycle Loan:</b>	<b>Tk.</b>	<b>899,000</b>	
This is arrived at as follows :			
Opening Balance		786,000	990,942
Add: Disbursed during the year		400,000	-
		<b>1,186,000</b>	<b>990,942</b>
Less: Return during the year		-	12,942
		<b>1,186,000</b>	<b>978,000</b>
Less: Recovery during the year		95,000	-
		1,091,000	978,000
Less: Transfer to Current Portion of Loan		192,000	192,000
<b>Total</b>		<b>899,000</b>	<b>786,000</b>

Motor cycle loan is allowed to the employees/officers not exceeding Tk 100,000. Recovery term of the loan is 100 months. It bears interest @ 6.5% p.a.

<b>11.03 Computer Loan:</b>	<b>Tk.</b>	<b>115,000</b>	
This is arrived at as follows :			
Opening Balance		45,000	57,000
Add: Disbursed during the year		120,000	-
		165,000	57,000
Less: Recovery during the year		14,000	-
		151,000	57,000
Less: Transfer to Current Portion of Loan		36,000	12,000
<b>Total</b>		<b>115,000</b>	<b>45,000</b>

Computer loan is allowed to the officers not exceeding Tk 60,000. Recovery term of its loan is 60 months. It bears interest @ 10% p.a.

<b>12.00 LOAN TO GTCL -CURRENT PORTION:TK</b>		<b>29,747,432</b>	
This is arrived at as follows :			
<b>Opening Balance</b>		29,747,432	29,747,432
Less: Principal Return from GTCL		(29,747,432)	(29,747,432)
Add: Transfer to Current Portion		29,747,432	29,747,432
<b>Total</b>		<b>29,747,432</b>	<b>29,747,432</b>

<b>13.00 LOAN TO EMPLOYEES -CURRENT PORTION:TK</b>		<b>23,728,361</b>	
This consists of as follows:			
House Building Loan		23,500,361	21,224,770
Motor Cycle Loan		192,000	192,000
Computer Loan		36,000	12,000
<b>Total</b>		<b>23,728,361</b>	<b>21,428,770</b>

<b>14.00 Inventories Of Stores &amp; Others Materials: Tk</b>		<b>50,482,721</b>	
This consists of as follows:			
Technical Stores of Joarshahara	(Note: 14.01)	50,482,721	73,459,460
Technical Stores of KTL	(Note: 14.02)	-	19,584,714
<b>Total</b>		<b>50,482,721</b>	<b>93,044,174</b>

In the 242nd Meeting of the Board of Directors held on October 8, 2017, the Board approved an a decision to decrease the selling price of inventory items (galilio kits, lovalo kits etc) As per the decision of the Board, the inventories have been adjusted to their net realizable value (NRV) to reflect the true and fair position in the financial statements, in accordance with the applicable accounting standards.



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>14.01 Technical Stores at Joarshahara:</b>	<b>Tk. 50,482,721</b>		
This consists of as follows:			
<b>Saleable Products:</b>			
Vehicle Cylinder		10,691,635	51,098,484
Other item (Loose Tools)		37,057,859	19,627,749
Spare Parts for CNG station		1,200,263	1,200,263
Spare Parts of IMW Compressor Machine		1,532,964	1,532,964
<b>Total</b>		<b>50,482,721</b>	<b>73,459,460</b>
<b>14.02 Technical Stores at KTL:</b>	<b>Tk. -</b>		
This consists of as follows:			
Air Compressor		-	902,147
Spare Parts for KTL Plant		-	2,974,787
Generator Battery		-	1,524,000
Store & Stock		-	14,183,780
<b>Total</b>		<b>-</b>	<b>19,584,714</b>
<b>15.00 TRADE AND OTHER RECEIVABLES:</b>	<b>Tk. 696,095,607</b>		
This is made up as follows :			
Sundry Debtors	(Note: 15.01)	545,896,226	446,113,362
Other Govt. Organization		-	25,270,272
Interest Receivable (FDR)		150,199,381	123,146,331
<b>Total</b>		<b>696,095,607</b>	<b>594,529,966</b>
<b>15.01 Sundry Debtors :</b>	<b>Tk. 545,896,226</b>		
This consists of as follows:			
Jamuna Oil Company Ltd.		32,971,512	32,971,512
Padma Oil Co. Ltd.		19,212,420	19,212,420
Meghna Petroleum Ltd.		4,499,181	4,499,181
L. P. Gas Company Ltd.		-	112,663
Shohag CNG Refueling Station		5,653,880	5,653,880
PWD Sports Club CNG Station.		6,636,076	6,636,076
Rahman Filling Station		12,602,372	12,602,372
Petrobangla (Handling Charge)		6,252,069	8,741,126
Petrobangla (CNG & Kits)		832,810	458,087
Sylhet Gas Field Ltd.		63,956	39,997
Sundarban Gas. Co. Ltd.		9,999	9,999
KGDC		24,669	24,669
TGTDCL		1,639,220	486,749
SGFL - Handling Charge		82,832	82,832
BGFCL		252,615	116,799
Jalalabad Gas T & D S Ltd.		42,823	9,429
GTCL		1,110,701	737,324
Barapukuria Coal Mining Co. Ltd.		77,880	65,780
Maddhapara		15,903	10,107
Pashchimanchal Gas Co. Ltd. (PGCL)		265,396	140,455
BGDCL		444,543	194,415
BAPEX		304,089	219,222
Everest Kanto Cylinder Ltd. India		23,474	23,474
KGDC (LNG)		84,602,002	107,393,302
BGDCL (LNG)		36,216,050	44,007,823
TGTDCL(LNG)		187,025,958	179,162,251



	AMOUNT IN TAKA	
	30 June 2025	30 June 2024
Recoverable from PB against LHCS	-	21,301,725
BPDB	2,184,939	149,365
Jagannath University	136,305	3,423
BEPZA	72,620	21,450
Bangladesh Steel & Engineering Corp(BSEC)	6,600	-
DPDC	431,215	25,300
Dept. Of Govt Transport(DGT)-Poribohon Pool	820,797	19,250
Bangladesh Bridge Auth. (BBA)	193,792	11,591
Bangladesh Atomic Energy Com (BAEC)	144,367	6,070
Directorate Genl of Family Planning (DGFP)	383,439	-
Dhaka Transport Coordination Auth. (DTCA)	239,100	11,000
BHBFC	193,272	4,950
BPSC	218,150	-
BIWTA	348,095	25,856
Sonali Bank Ltd	277,645	31,112
BTCL	1,502,206	47,624
Bangladesh Water Dev Board (BWDB)	339,170	175,021
Bangladesh Meteorological Dept	81,998	43,498
Bangladesh Public Adm. Training Centre(BPATC)	58,976	9,802
Roads and Highway (SoOJ)	1,520,289	229,902
National Inst of Pop. Res. Tr(NIPORT)	439,174	-
Forest Dept. (Bon Bivag)	562,556	6,600
Dept. of Agr. Extension (DAE)	114,826	18,643
Rupali Bank Ltd. (RBL)	261,544	32,989
Bangladesh Investment Dev Auth. (BIDA)	40,265	-
Bangladesh Shilpokola Academy	68,783	3,850
Ministry of Shipping	15,694	5,500
RAJUK Uttara Model College	3,850	-
BTRC	1,273,456	9,900
Bangladesh Bureau of Statistics (BBS)	542,093	10,901
Export Promotion Bureau	273,191	-
Dept. of Cooperatives	28,397	16,446
Bangladesh Jute Res.Inst. (BJRI)	7,673	7,673
Large Taxpayers Unit (LTU), VAT	41,877	-
Bangladesh University of Professional (BUP)	10,200	-
RAJUK	614,112	16,812
Supreme Court of Bangladesh	193,500	34,100
Bangladesh Open University (BOU)	78,531	-
Customs House	-	25,300
BTB	82,663	18,150
BIAM Foundation	3,850	3,850
Joint River Commission	-	11,000
Bangladesh Rural Dev. Board (BRDB)	9,350	5,500
Statistics & Informatics Div.	3,850	6,344
Jibon Bima Corp. (JBC)	145,502	3,300
Bangladesh Krishi Bank (BKB)	160,838	19,800
Sadharon Bima Corp. (SBC)	503,450	9,900
Bangladesh Agricultural Res. Inst.(BARI)	130,125	44,917
Dept. of Youth Development (DYD)	147,767	-
North-West Power Gen. Co. Ltd(NWPGCL)	158,075	14,515
NTRCA	269,430	-
Dept. of Fisheries	375,476	5,732
Karmashangsthan Bank	5,500	5,500
Dept. of Disaster Management	385,824	13,200

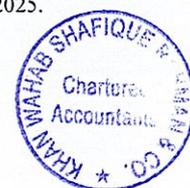


	AMOUNT IN TAKA	
	30 June 2025	30 June 2024
National Human Rights Comm	7,150	7,150
Ministry of Textile & Jute	138,346	26,909
Ministry of Labour&Empl.	89,900	-
Bangladesh Inst.Of Cap.Mkt (BICM)	33,300	-
Dhaka City Corp. (South)	498,815	-
Bureau of Manpower, Empl&Training	654,648	-
Dept. of Public Health Eng	280,976	-
BSMRAU	57,200	-
Savar Pouroushova	35,146	-
National Museum, Shahbag	18,500	-
Ministry of Power, Energy&Min.Res	3,850	-
Bicharok, Nari O Shishu Nirjaton	9,900	-
Land Reform Board	14,300	-
Shahjibazar Biddut Kendro, Hobiganj	20,544	-
Padma Bridge Project	18,550	-
Sastho Odhidoptor (DGHS)	16,298	-
Dept.Of Information & Com.Tech	47,380	-
Bangladesh Waqf Adm.Office	178,502	-
Upazila Health Comp, Cumilla	62,121	-
Deputy Commissioner-Gazipur	12,073	-
Upazila Health Comp, Laksam	92,056	-
Jute Fibre Glass Ind.	14,850	-
Krishi Shumari-2018	3,850	-
Temo-Mohakhali	28,720	-
Technical & Madrasa Edu.Div	58,710	-
Dhaka WASA-Shampur	33,383	-
Bangladesh Satellite Co.Ltd	3,850	-
Bon Bhaban-Agargao	413,454	-
Custom Commissioner, Kamalapur	28,700	-
Court of Wards Bhawal Raz, Supreme Crt	99,214	-
Prime Minister's Office	98,013	-
Probashi Kollan Montronaloy	11,790	-
Judge Court-Dhaka	6,885	-
Taj Uddin Hospital	18,606	-
Armed Ploce Battalion	18,777	-
BPSC Secretariat	24,290	-
Orthopedic Hospital-NITOR	40,116	-
Prime Minister's Education Trust	83,825	-
Election Commission	79,816	-
Tarrif Commission	142,333	-
Post and Telecom Div	98,150	-
Karigori Proshikkhon Kendro	22,021	-
BREB	259,431	-
Bangladesh Railway	427,358	-
Planning Ministry	284,597	-
250 Bed Gen.Hospital-Chadpur	6,600	-
Biggan O Projukti Montronaloy	5,500	-
Biman Bangladesh Airlines	350,852	-
Ministry of Youth & Sports	243,784	-
Bangladesh Land Port Auth	99,133	-
Micro Credit Reg.Auth	10,450	-
Horipur 412 MW Biddut Kendro	3,300	-
Karim Jute Mills	32,306	-
Small and Cottage Ind.	233,185	-
Maolana Vashani Bisshobiddaloy	33,000	-
BKSP	56,100	-



	AMOUNT IN TAKA	
	30 June 2025	30 June 2024
Ministry of Industry	33,000	-
Ansar-VDP Unnayan Bank	28,050	-
Dept. of Agricultural Mktng	12,100	-
National Parliament Secret.	129,414	-
Mass Communication Dept.	41,621	-
Latif Bawani Jute Mills	42,082	-
Ministry of Health&Family Welf	15,079	-
Ministry of Environment,Forest&CC	53,753	-
Ministry of Food, BD Secretariat	135,454	-
National Institue of Chest Deseases	198,081	-
Bangladesh Sugar& Food Ind.	199,304	-
Geological Survey of Bangladesh	127,321	-
RAKUB	153,793	-
Kormosongsthan Bank, Motijheel	158,743	-
BRRI-Gazipur	10,450	-
BSEC	27,748	-
FDC	33,627	-
ENT, Dhaka Project	7,700	-
TCB	18,850	-
BSTI	284,315	-
BJMC, Motijheel	231,486	-
Bangladesh Betar	70,265	-
MOPA	743,266	-
Teletalk BD Ltd	27,884	-
BCSIR	143,732	-
Ministry of Cultural Affairs(MOCA)	208,925	-
National Inst. Of Cardio Deseases	6,600	-
National Institute Of Mass Com(NIMC)	145,855	-
Ministry of Defense (MOD)	136,300	-
Anti Corruption Com (ACC)	33,850	-
National Inst. Of Biotechnology (NIB)	20,388	-
BIM, Mirpur	3,865	-
SPARRSO	20,026	-
BPI	3,300	-
Jamuna Oil Co. (CNG, Cyl, Sp, Conv)	35,100	-
Dept. Of Archaeology	7,150	-
Ministry of Water Resources	43,569	-
Taap Biddut Kendro	9,350	-
BADC, Dilkusha	126,350	-
National Board of Revenue(NBR)	28,300	-
Bangladesh Post Department	3,300	-
Ministry of Housing and Public Works	7,700	-
United Meghna Chandpur Jute Mills	3,300	-
Bangladesh Madrasa Teacher Training Inst.	6,600	-
NEMEMW&TC	26,428	-
BMRC	7,475	-
Bangladesh Submarine Cables PLC	3,850	-
Ministry of Religious Affairs	13,225	-
Ministry of Education	6,900	-
Bangladesh Handloom (Taat) Board	34,920	-
Ministry of Expatriats Welfare&OE	6,600	-
SGCL (Feed Gas Margin)	411,276	-
SGFL (KTL-1,2 Transfer)	118,977,276	-
<b>Total</b>	<b>545,896,226</b>	<b>446,113,362</b>

(a) Legal procedure are pending against 3 companies namely Shohag CNG Refueling station, PWD Sports Club CNG Station and Rahman Filling Station. Total disputed amount is Tk. 24,892,328 as on June 30, 2025.



AMOUNT IN TAKA	
30 June 2025	30 June 2024

**16.00 ADVANCES, DEPOSITS & PREPAYMENTS : Tk. 66,700,866**

This consists of as follows:

Advance against Expenses	2,062,649	1,698,938
Advance against Imprest Fund	249,850	249,850
Advance against Incentive Bonus	7,283,085	7,764,788
Advance against TA/DA	56,250	56,250
Advance against Legal Costs	370,000	371,500
Advance against Suppliers & Contractors	156,500	156,500
Deposit with Dhaka City Corporation	61,330	61,330
Deposit with TGTDC	21,643,287	21,643,287
Deposit with T&T Board	106,240	106,240
Deposit with Customs	282,160	282,160
Deposit with PDB	75,500	75,500
Deposit with JGTDSL	9,640,426	9,640,426
Deposit with BGDCL (Bakhrabad Gas)	1,380	1,380
Lien FDR 01-2016	194,530	194,530
Lien FDR 02-2016	8,896,102	8,896,102
Lien FDR 03-2016	104,333	104,333
Advance House Rent (BHBFC)	196,989	196,989
VAT payment Filing Appeal	3,035,245	3,035,245
Bangladesh Savings Certificate (C & F Agent)	300,000	300,000
Adv. Security Deposit Cox. Unnayan Kartipakkha	11,948,845	11,948,845
Prepayments to PF & Other Trusts	36,165	36,165
<b>Total</b>	<b>66,700,866</b>	<b>66,820,358</b>

**17.00 INVESTMENT IN FD ACCOUNTS : Tk. 5,205,634,827**

This consists of as follows:

General Fund	(Note: 17.01)	4,674,409,134	4,150,432,849
Depreciation Fund	(Note: 17.02)	531,225,693	442,827,672
		<b>5,205,634,827</b>	<b>4,593,260,521</b>

**17.01 General Fund Tk. 4,674,409,134**

Name of Bank	Branch	FDR No.	AMOUNT IN TAKA	
			30 June 2025	30 June 2024
B.Krishi Bank	Khamarbari	380001-799/2848	113,274,260	105,179,184
B.Krishi Bank	Khamarbari	380006-800/2849	22,178,611	20,603,106
BASIC Bank Ltd.	Banani Br.	380008-3932	92,111,807	85,340,633
BASIC Bank Ltd.	Banani Br.	380009-0911	283,291,501	262,370,539
BASIC Bank Ltd.	Banani Br.	380015-3771	338,899,083	313,862,435
Rupali Bank Ltd.	Moghbarar Br.	380016-4192	45,933,333	42,691,529
BASIC Bank Ltd.	Banani Br.	380027-01004	69,464,222	64,431,098
BASIC Bank Ltd.	Banani Br.	380028-10904	46,357,096	42,985,840
BASIC Bank Ltd.	Banani Br.	380029-722	46,379,583	43,189,482
BASIC Bank Ltd.	Banani Br.	380030-00-1116	46,097,642	42,704,336
B.Krishi Bank	Mirpur Br.	380037-191532	89,464,400	83,080,635
B.Krishi Bank	Uttara Branch	380038-1300/499	47,245,758	43,868,575
B.Krishi Bank	Tongi Br.	380041-4713/131	42,967,894	39,898,179
BASIC Bank Ltd.	Banani Br.	380042-5601	560,613,084	519,166,711
Rupali Bank Ltd.	Nikunjo Br.	380049-4706	149,347,206	138,792,876
B.Krishi Bank	Mirpur Br.	380050-2509	75,131,683	69,778,070
Rupali Bank Ltd.	Urdo Road Br.	380051-47105	75,686,701	70,198,567
B.Krishi Bank	Khamarbari Br.	380052-3002	45,209,381	41,922,050
B.Krishi Bank	Tongi Br.	380053-1365	30,141,404	27,955,897
Rupali Bank Ltd.	Moghbarar Br.	380058-4909	52,812,054	49,109,864



		AMOUNT IN TAKA		
		30 June 2025	30 June 2024	
B. Krishi Bank	Staff College Br.	380059-2537	40,529,928	37,635,439
B. Krishi Bank	Uttara Br. Azampur	380060-705	40,529,928	37,635,439
B. Krishi Bank	Tongi Br.	380061-1518	40,529,928	37,635,439
BASIC Bank Ltd.	Banani Br.	380065-877/6789	131,807,142	122,734,758
BKB	Tongi Br.	380071-35/1626	11,381,059	10,558,105
Rupali Bank Ltd.	Nikunjo Br.	380073-5082	155,320,909	143,788,195
Rupali Bank Ltd.	Indira Road Branch	380075-50/61	123,528,553	114,365,920
Agrani Bank Ltd.	BB Avenue Branch	380076-4139	38,735,877	36,109,351
B. Krishi Bank	Staff College Br. Mirpur	380078-3023	13,915,900	12,907,590
RAKUB	Corp. br. Dilkusha	380084-1302	124,339,226	115,116,160
RAKUB	Corp. br. Dilkusha	380085-1314	28,718,056	26,595,668
BASIC Bank Ltd.	Bangshal Br.	380086-4408	31,817,074	29,509,035
Rupali Bank Ltd.	Hatirpol Branch	380087-5212	81,348,255	75,620,544
RAKUB	Corp. br. Dilkusha	380089-1678	59,913,995	55,654,139
Agrani Bank Ltd.	Saptapadi Mkt, Bogura	380093-0548	51,930,000	-
Agrani Bank Ltd.	BB Avenue Branch	380094--4543	51,930,000	-
IFIC Bank Ltd.	Nikunja branch	380096-302/8846	20,940,000	-
Agrani Bank Ltd.	BB Avenue Branch	380097-4644	50,000,000	-
Agrani Bank Ltd.	BB Avenue Branch	380098-4643	50,000,000	-
BASIC Bank Ltd.	Keraniganj Branch	380099-3990	50,000,000	-
BASIC Bank Ltd.	Keraniganj Branch	380100-4001	50,000,000	-
Rupali Bank Ltd.	Hatirpoo Branch	380101-5409	50,000,000	-
Rupali Bank Ltd.	Hatirpoo Branch	380102-5410	50,000,000	-
Agrani Bank Ltd.	Saptapadi, Bogura	380103-8183	50,000,000	-
Agrani Bank Ltd.	Saptapadi, Bogura	380104-8184	50,000,000	-
RAKUB	Razabazar, Bogura(North)	380105-223-308	50,000,000	-
RAKUB	Razabazar, Bogura(North)	380106-223-307	50,000,000	-
BKB	Mirpur branch	380107-4740	50,000,000	-
BKB	Tongi branch	380108-7163	50,000,000	-
BKB	Mirpur branch	380109-3736	50,000,000	-
Rupali Bank	Nikunja	380110-54123	50,000,000	-
Rupali Bank	Indira Road	380111-54131	50,000,000	-
Rupali Bank	Urdu Road	380112-54122	50,000,000	-
Rupali Bank Ltd.	Hatirpol Branch	381005-4128	69,064,186	64,332,601
FSIB Ltd.	Uttara Br.	381017-304/618	23,862,579	21,808,362
FSIB Ltd.	Senanibash Br.	381023-24402810	23,862,578	21,808,362
FSIB Ltd.	Malibagh Br.	381025-027/744	23,938,344	21,877,544
FSIB Ltd.	Uttara Br.	381045-440690	106,499,175	97,293,559
FSIB Ltd.	Banani Br.	381047-24406961	124,859,191	114,058,308
IFIC Bank Ltd.	Karwan Bazar	381093-1787	12,246,333	11,246,724
IFIC Bank Ltd.	Nikunja	381094-5816	12,197,572	11,215,719
Al-Arafa Islami Bank	HO-Paltan	381098-8677	21,759,040	20,000,000
UCBL	Gulshan Br.	381099-3079	82,170,918	75,654,139
UCBL	Nikunja Br.	381100-7159	30,561,926	28,059,407
BASIC Bank Ltd.	Keraniganj Br.	381101-3441	23,564,760	21,839,180
IFIC Bank Ltd.	Motijheel Br.	381043-73359	-	235,383,079
IFIC Bank Ltd.	Bosundhara Br.	381044-144479	-	77,963,335
IFIC Bank Ltd.	Bosundhara Br.	381086-136356	-	76,719,559
IFIC Bank Ltd.	Banani Br.	381087-HW1109	-	63,932,966
IFIC Bank Ltd.	Uttara Br.	381060-140071	-	75,022,105
One Bank Ltd.	Basabo Br.	381074-413/469	-	149,222,513
<b>Total 15.01</b>			<b>4,674,409,134</b>	<b>4,150,432,849</b>



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>17.02 Depreciation Fund</b>	<b>Tk. 531,225,693</b>		
BASIC Bank Ltd. Dhanmondi Br.	370001-10981	31,219,210	28,910,364
BKB, Staff College Br.	370002-9313/239	64,351,377	59,692,121
B.Krishi Bank, Staff College Mirpur	370003-8178	26,806,983	24,970,989
Rupali Bank Ltd. Nikunjo Br.	370005-5081	16,334,493	15,126,031
Rupali Bank Ltd. Hatirpol Branch	370006-5126	12,147,062	11,239,928
BASIC Bank Ltd. Banani Br.	370007-7167	60,468,664	55,953,114
IFIC Bank Ltd. Lalmatia Br	370008-4752	25,479,544	22,954,676
AB Bank Ltd. Tongi Br.	370009-2136	12,413,808	11,312,308
SIBL, Gulshan Br.	370010-0065	12,459,641	11,344,478
AB BANK LTD. Tongi Br.	370011-4728	-	38,149,506
One Bank Ltd. Mirpur Branch	370012-1907	-	10,719,363
AB Bank Ltd., Banani Branch	370013-9265	11,746,602	10,704,363
Agrani Bank-New Eskaton	370014-4415	125,568,309	116,750,430
Bangladesh Commerce Bank-Dilkusha	370015-1750	27,230,000	25,000,000
BASIC. Keraniganj branch	370016-4271	50,000,000	-
BDBL, Kawranbazar	370017-27811	30,000,000	-
BASIC, Banani branch	370018-9760	25,000,000	-
<b>Total 15.02</b>		<b>531,225,693</b>	<b>442,827,672</b>
<b>Grand Total (15.01 + 15.02)</b>		<b>5,205,634,827</b>	<b>4,593,260,522</b>

Particulars	Amount	Deposit ratio
Deposit with Govt. Banks	4,621,161,244	89%
Deposit with Private Banks	584,473,583	11%

The ratio maintained by the company is in accordance with the government policy.

**18.00 INTER COMPANY CURRENT ACCOUNTS : Tk. 4,973,712**

This consists of as follows:

Inter Company Current A/c. Borapukuria	41,868	41,868
Inter Company Current A/c. BGDCL ( Bakhraabad)	115,329	115,329
Inter Company Current A/c. BGFCL	(10,789)	(10,789)
Inter Company Current A/c. GTCL	(130,907)	(130,907)
Inter Company Current A/c. SGFL	-	35,613
Inter Company Current A/c. TGTDCCL	292,207	292,207
Petrobangla Current A/c.	4,666,005	4,666,005
<b>Total</b>	<b>4,973,712</b>	<b>5,009,325</b>



AMOUNT IN TAKA	
30 June 2025	30 June 2024

19.00 Current Tax Assets/(Liabilities): Tk. (46,251,954)

This is arrived at as follows :

Opening balance of Provision for Income Tax	2,631,250,984	2,757,212,777
Add: Addition during the year (Note - 45)	443,880,696	209,705,358
	3,075,131,680	2,966,918,135
Less: Adjustment during the year (For FY: 2013-14)	-	335,667,151
<b>Closing balance (Provision for Current Tax Note-19.02)</b>	<b>3,075,131,680</b>	<b>2,631,250,984</b>
Less: Advance Income Tax (Note-19.01)	3,028,879,726	2,825,176,906
<b>Closing Balance</b>	<b>(46,251,954)</b>	<b>193,925,922</b>

19.01 Advance Income Tax

Opening balance	2,825,176,906	2,948,251,895
Add: Addition during the year		
For the year 2013-14	-	7,276,294
For the year 2017-18	1,280,000	-
For the year 2019-20	-	12,057,000
For the year 2023-24	-	191,883,113
For the year 2024-25	202,422,820	-
	3,028,879,726	3,159,468,302
Less: Adjustment during the year (For FY:2013-14)	-	334,291,396
<b>Closing balance</b>	<b>3,028,879,726</b>	<b>2,825,176,906</b>

19.01.01 Summary of Advance against Income Tax:

This is made up as follows:

Financial Year	MS , H.S.D, Off-spec & Vehicle	LPG & Feed Gas Margin	Bank Int.	Conversion & Spare	Premium on condensate delivery	Corporate Tax	LNG	Total (Taka)
2011-12	147,252,048	2,576,137	23,881,308	106,068	-	145,670,823	-	319,486,384
2014-15	146,303,955	1,796,922	28,391,961	22,353	-	165,236,332	-	341,751,503
2015-16	98,649,513	1,327,961	29,922,756	17,376	-	30,000,000	-	159,917,606
2016-17	112,768,539	1,342,313	29,479,086	20,316	10,889,716	88,496,702	-	242,996,672
2017-18	182,838,527	4,466,229	34,806,151	29,655	25,498,528	45,642,311	-	293,281,401
2018-19	147,296,734	8,453,676	43,276,108	-	12,323,990	263,650,891	21,364,883	496,366,283
2019-20	99,260,798	1,668,693	50,920,454	-	11,842,879	181,076,455	16,634,723	361,404,001
2020-21	31,623,259	5,626,373	42,452,623	-	10,187,357	85,232,036	16,576,317	191,697,966
2021-22	13,676,478	-	28,582,106	-	14,536,303	28,811,000	20,506,851	106,112,737
2022-23	4,832,476	496,042	63,519,180	-	11,885,666	19,000,000	21,825,875	121,559,239
2023-24	-	-	88,929,569	205,154	11,553,363	50,000,000	41,195,027	191,883,113
2024-25	1,237,000	43,246	102,062,335	317,573	6,437,755	50,000,000	42,324,911	202,422,820
<b>TOTAL</b>	<b>985,739,307</b>	<b>27,797,592</b>	<b>566,223,637</b>	<b>718,495</b>	<b>115,155,557</b>	<b>1,152,816,550</b>	<b>180,428,586</b>	<b>3,028,879,725</b>

Note:

The above amounts represents payments of advance against income tax and as well TDS (Tax deducted at source by the debtors & banks). With completion of Company's income tax assessment above advances are subject to adjustment.

19.02 Yearly Provision for Taxation:

2011-2012	337,021,874	337,021,874
2014-2015	210,109,508	210,109,508
2015-2016	96,299,380	96,299,380
2016-2017	242,996,672	242,996,672
2017-2018	292,001,401	292,001,401
2018-2019	492,347,844	492,347,844
2019-2020	350,050,616	350,050,616
2020-2021	191,697,966	191,697,966
2021-2022	93,655,629	93,655,629
2022-2023	115,364,737	115,364,737
2023-2024	209,705,358	209,705,358
2024-2025	443,880,696	-
<b>Total</b>	<b>3,075,131,680</b>	<b>2,631,250,984</b>



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
20.00	<b>CASH AND BANK BALANCES :</b>	<b>Tk. 1,220,707,105</b>	
	This is made up as follows :		
	<b>Cash in Hand:</b>		
	Cash in Hand (Central Workshop, UCBL SND-176)	-	376
	Cash in Hand (Central Workshop, Rupali Bank Limited, SND-005)	2,990,510	1,672,676
	Petty Cash / Cash in Hand (Head Office)	-	-
		<b>2,990,510</b>	<b>1,673,052</b>
	<b>Cash at Bank:</b>		
	DBBL-Uttara Br. SND-117-120-425	40,341,742	17,592,766
	BASIC Bank Ltd, Banani Br. SND-4716-01-120	577,950,682	369,826,842
	Janata Bank Ltd. SND-229	43,437	43,373
	Janata Bank, REB Br. SND-509	450,532	437,960
	DBBL, Dhonia Br. SND - 460	7,062,772	4,140,751
	Janata Bank Ltd., Uttara Br. SND-794	1,401,643	1,359,248
	Janata Bank, Motijheel Br. SND-729	127,833	125,603
	Agrani Bank, ICDDR B Br. CD A/c. No.3578	145,607	146,447
	Sonali Bank Ltd., Uttara Br, SND-29	1,870,478	81,491
	Rupali Bank Nikunjo Br. SND- 0005	37,468,604	13,307,908
	Agrani Bank Ltd, Banani Br. 6794	524,617,902	129,049,558
	Rupali Bank Nikunjo Br.-0006	21,573,013	31,926,365
	DBBL- Golapgonj Br. SND-134	-	6,445,967
	IFIC Bank Ltd., Uttara Br. SND A/c.No.1041	-	2,840,276
	DBBL, Uttara SND-3131	-	65,158
	UCBL - Nikunju Br. 0176	4,662,348	4,517,709
		<b>1,217,716,594</b>	<b>581,907,421</b>
	<b>Total</b>	<b>1,220,707,105</b>	<b>583,580,473</b>
	Basic Bank Ltd. Banani Br. SND-120 and Sonali Bank Ltd., Uttara Br.-29 are maintained on behalf of third party (Petrobangla) in order to maintained collection against sales of condensate as per instruction of the ministry.		
21.00	<b>SHARE CAPITAL:</b>	<b>Tk. 785,668,540</b>	
	This represents :		
	<b>A) Authorized Capital</b>		
	200,000,000 ordinary shares of Tk. 10 each.	2,000,000,000	2,000,000,000
	<b>B) Paid-up Capital</b>		
	78,566,854 ordinary shares of Tk. 10 each.	785,668,540	785,668,540
		<b>785,668,540</b>	<b>785,668,540</b>
22.00	<b>RETAINED EARNINGS:</b>	<b>Tk. 7,451,606,453</b>	
	This is arrived at as follows :		
	Opening Balance	6,579,848,170	6,019,335,700
	Add: Prior year adjustment	1,626,026	1,214,961
	Less: Payment to National Exchequer as Interim dividend	(30,000,000)	(30,000,000)
	Add: Net profit for the year	951,402,750	613,308,629
	Less: Transfer to Depreciation Fund	(51,270,492)	(24,011,120)
	<b>Closing Balance</b>	<b>7,451,606,453</b>	<b>6,579,848,170</b>



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
23.00	<b>DEPRECIATION FUND:</b>		
		Tk.	561,366,204
	This is made up as follows :		
	Opening Balance	510,095,712	485,673,517
	<b>Addition during the year</b>	<b>51,270,492</b>	<b>24,422,195</b>
	Adjustment for correction of previous year interest income	-	411,075
	Bank Interest (FDR and SND Account)	26,028,087	21,847,914
	Interest on Fund Investment (Loan to GTCL)	783,578	2,163,206
	Transfer by Depreciation amount (2023-2024)	24,458,827	-
	<b>Closing Balance</b>	<b>561,366,204</b>	<b>510,095,712</b>

**Note:** Maximum amount of depreciation fund invested into GTCL's project as per decision of EMRD & Petrobangla and the rest amount invested into FD account.

24.00 **CUSTOMERS' SECURITY DEPOSITS :** Tk. 4,688,007

The amount is made up as follows:

SL. No.	Account Name	Code No.	AMOUNT IN TAKA	
			30 June 2025	30 June 2024
1	Connect BD Ltd.	510009	38,830	38,830
2	Maan BD Ltd.	510010	29,400	29,400
3	Karnafully Gas Company Ltd.	510012	25,000	25,000
4	JGTDCL	510013	35,175	35,175
5	M/s. Gasman Ltd.	510018	64,414	64,414
6	M/s. Zicom	510019	12,000	12,000
7	Public Service Commission (PSC)	510021	2,500	2,500
8	CNG Distribution Co. (CDC)	510022	50,000	50,000
9	M/s. Zicom Enterprise	510024	1,845,202	1,845,202
10	M/s. Sigma Enterprise	510025	10,700	10,700
11	GTCL	510036	139,273	139,273
12	M/s. Anonna Corporation	510037	36,000	36,000
13	Sundarban Gas Company Ltd	510049	10,000	10,000
14	Pashchimanchal Gas Company Ltd.(PGCL)	510051	35,000	35,000
15	Western Marine Service Ltd	510053	16,127	16,127
16	Income Tax Office	510054	15,000	15,000
17	Tax Zone -6	510057	5,000	5,000
18	Rima Enterprise	510064	40,402	565,063
19	Dhaka Logistic Services & Solution	510070	1,780	1,780
20	UY Systems Limited	510075	31,100	31,100
22	Synergy Design & Development	510079	208,403	208,403
24	Deputy Com. Of Taxes-Zone-2	510082	30,000	30,000
25	Boropukuria Coal Mining Co. LTD	510085	40,000	40,000
28	Aqua Refinery Ltd	510090	500,000	500,000
29	TIGER PARK	510092	59,250	59,250
33	Partex Petro Ltd.	510098	500,000	500,000
34	Evergreen Technology Co. Ltd.	510106	426,080	-
35	SIGNATURE Engineering&Dev.Ltd.	510107	52,190	-
36	Catholic Protection Service BD	510108	362,252	-
37	Iconic Furniture Ltd.	510109	66,929	-
38	Color Max	510103	-	25,318
	<b>Total</b>		<b>4,688,007</b>	<b>4,330,535</b>



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>25.00</b>	<b>Advance Against Sales (Third party):</b>	<b>Tk.</b>	<b>28,744,907</b>
	M/S Petromax Refinery Ltd.	(357,665)	4,213,006
	Jamuna Spacetec Joint Venture Ltd.	5,293	5,293
	Super Petrochemical ( Pvt Ltd)	21,139,431	9,180,554
	Aqua Refinery Ltd	4,792,350	5,035,868
	Super Petrochemical ( Gas Fields)	237,885	237,916
	Partex Petro Ltd.	2,927,613	23,270
		<u>28,744,907</u>	<u>18,695,907</u>
	The above advances received against sales of condensate which are maintained on behalf of Petrobangla and received amount deposited in Basic Bank Ltd. Banani Br. SND-120.		
<b>26.00</b>	<b>CREDITORS &amp; ACCRUALS:</b>	<b>Tk.</b>	<b>624,010,195</b>
	This consists of as follows:		
	Payroll Suspense	659,729	185,329
	Provision for Expenses	17,551,227	14,894,175
	Liabilities for expenses	(Note 26.01) 481,504,628	686,304,498
	Sundry Creditors	(Note 26.02) 39,104,581	28,082,610
	Provision for Beneficiaries' Profit Participation Fund (BPPF)	(Note 26.03) 85,190,030	44,599,334
	<b>Total</b>	<u>624,010,195</u>	<u>774,065,945</u>
<b>26.01</b>	<b>Liabilities for expenses:</b>	<b>Tk.</b>	<b>481,504,628</b>
	This consists of as follows:		
	VAT Deduction from Contractor & Others	-	920,235
	Income Tax Deduction from Contractor & Others	-	200,278
	VAT Payable on MS	-	657,605
	Condensate Delivery (Petrobangla)	397,363,008	565,929,780
	VAT on Condensate Delivery	59,604,451	90,924,305
	VAT Payable (Conversion & Spares)	-	4,924,482
	VAT on Premium	1,064,365	1,623,648
	Condensate Delivery (TGTDCL)	8,461,026	8,461,026
	Condensate Delivery (BGDCL)	8,626,018	8,626,018
	Condensate Delivery (GTCL)	6,385,759	4,037,121
	<b>Total</b>	<u>481,504,628</u>	<u>686,304,498</u>
<b>26.02</b>	<b>Sundry Creditors:</b>	<b>Tk.</b>	<b>39,104,581</b>
	This consists of as follows:		
	NGL Purchase from SGFL	37,234,103	28,000,823
	Condensate Purchase from Petrobangla	-	296
	LNG Custom Clearance Fund-PB	1,870,478	81,491
	<b>Total</b>	<u>39,104,581</u>	<u>28,082,610</u>
<b>26.03</b>	<b>Provision for Beneficiaries' Profit Participation Fund (BPPF):</b>	<b>Tk.</b>	<b>85,190,030</b>
	This is arrived at as follows :		
	Opening Balance	44,599,334	20,807,477
	Current year's BPPF	85,190,030	44,599,334
	Less: Transfer to BPPF	(44,599,334)	(20,807,477)
	<b>Total</b>	<u>85,190,030</u>	<u>44,599,334</u>



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
27.00	SALE OF CNG:	Tk.	50,125,333
		<b>Unit (cm)</b>	<b>Unit Price (Tk.)</b>
	Sale of CNG	1,165,705.41	43
	<b>Total</b>		
			50,125,333
			69,111,454
			<b>50,125,333</b>
			<b>69,111,454</b>
28.00	CONDENSATE HANDLING CHARGE:	Tk.	-
	This is made-up as follows:		
	Condensate Handling Charge :	<b>Unit (Liter)</b>	<b>Unit Price (Tk.)</b>
	<b>Total</b>		
			-
			224,883
			<b>-</b>
			<b>224,883</b>
29.00	PREMIUM ON CONDENSATE DELIVERY:	Tk.	120,696,816
		<b>Unit (Liter)</b>	<b>Unit Price (Tk.)</b>
	Premium on Condensate Delivery	120,696,816	1.15
	Less: VAT		
			138,801,338
			18,104,522
			<b>120,696,816</b>
			<b>187,732,256</b>
			<b>24,486,816</b>
			<b>163,245,440</b>
30.00	LNG OPERATIONAL CHARGE:	Tk.	823,711,297
	This is made-up as follows:		
		<b>Unit (CM)</b>	<b>Unit Price (Tk.)</b>
	Karnaphuly Gas Distribution Company Ltd.	2,846,831,192	0.1043
	Bakhrabad Gas Distribution Company Ltd.	979,916,406	0.1043
	Titas Gas Transmission & Distribution Company Ltd.	4,070,772,025	0.1043
			296,924,493
			102,205,281
			424,581,522
			<b>823,711,297</b>
			<b>298,436,083</b>
			<b>96,585,586</b>
			<b>335,767,778</b>
			<b>730,789,447</b>
31.00	Feed Gas Margin (Intraco)	Tk.	1,276,197
		<b>Unit (cm)</b>	<b>Unit Price (Tk.)</b>
		8,507,980	0.15
	<b>Total</b>		
			1,276,197
			<b>1,276,197</b>
32.00	Sale of CNG Conversion Kit (net of VAT)	Tk.	6,779,711
33.00	Sale of CNG Spare Parts (net of VAT)	Tk.	442,871
34.00	Tuning Charge (net of VAT)	Tk.	1,814
35.00	Cylinder Testing Charge (net of VAT)	Tk.	2,795,159
			10,019,555
			<b>2,832,500</b>
			<b>5,329,602</b>
36.00	COST OF FEED GAS:	Tk.	37,173,353
		<b>Unit (cm)</b>	<b>Unit Price (Tk.)</b>
	Gas Purchase For CNG Production	1,062,096	35.00
	<b>Total</b>		
			37,173,353
			<b>37,173,353</b>
37.00	Cost of Fuel Gas:	Tk.	353,127
38.00	Cost of CNG Conversion	Tk.	15,374,255
39.00	Cost of Spare Parts	Tk.	7,602,484
			3,589,959
			-
			-



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>40.00 OPERATING EXPENSES:</b>	<b>Tk</b>	<b>390,525,462</b>	
This is made-up as follows:			
Repair & Maintenance	(Note 40.01)	1,361,969	3,731,697
Welfare Expenses	(Note 40.02)	4,452,660	4,155,981
Personnel Cost	(Note 40.03)	312,650,785	342,095,756
Professional Services	(Note 40.04)	8,176,954	8,583,920
Promotional Cost	(Note 40.05)	2,369,497	4,044,302
Power Cost	(Note 40.06)	7,542,411	7,542,022
Communication Cost	(Note 40.07)	2,911,895	2,902,688
Transport Cost	(Note 40.08)	20,436,709	21,208,128
Occupancy Cost	(Note 40.09)	25,203,547	31,185,850
Administrative Cost	(Note 40.10)	4,030,636	15,076,979
Miscellaneous Cost	(Note 40.11)	1,388,399	509,455
<b>Total</b>		<b>390,525,462</b>	<b>441,036,778</b>
<b>40.01 Repair &amp; Maintenance :</b>	<b>Tk</b>	<b>1,361,969</b>	
This is made up as follows:			
Repairs and Maintenance (Workshop)		1,183,975	2,209,713
Repairs and Maintenance (KTL Plant)		6,166	126,716
Repairs and Maintenance (Ashugonj)		171,828	1,355,479
Repairs and Maintenance (Filling Station)		-	24,510
Repairs and Maintenance (Others)		-	15,278
<b>Total</b>		<b>1,361,969</b>	<b>3,731,696</b>
<b>40.02 Welfare Expenses:</b>	<b>Tk</b>	<b>4,452,660</b>	
This is made up as follows :			
Picnic		2,899,622	2,656,058
Religious Function		486,587	465,056
Social Responsibility		590,000	100,000
Scholarship		451,800	691,000
Sports & Cultural Programs		24,651	243,867
<b>Total</b>		<b>4,452,660</b>	<b>4,155,981</b>
<b>40.03 Personnel Cost:</b>	<b>Tk</b>	<b>312,650,785</b>	
This is made up as follows :			
Officer's Salary		77,484,713	92,089,656
Staff's Salary		10,499,275	14,464,479
House Rent Allowance-Officer		38,814,525	38,401,498
House Rent Allowance-Staff		5,706,853	6,418,047
House Rent Allowance-Ceiling		-	207,500
Overtime Bill		7,170,324	7,132,639
Festival Bonus-Officers		12,714,550	13,030,300
Festival Bonus-Staffs		1,645,440	2,047,800
Incentive Bonus-Officers		6,522,280	6,446,750
Incentive Bonus-Staffs		1,015,498	1,203,750
Honorarium		9,645,272	26,313,432
Conveyance Allowance-Staffs		83,040	85,500
Gas Allowance-Officers		1,787,396	1,845,096
Gas Allowance-Staffs		459,652	585,468
Lunch subsidy		4,631,100	3,608,095
Medical Allowance-Officers		3,276,983	3,378,325
Medical Allowance-Staffs		836,379	1,077,426
Wages - Casual Staffs		31,639,141	33,911,451
Washing Allowance-Officers		238,423	247,372
Washing Allowance-Staffs		59,391	79,282
Officer's Salary-Arear		-	5,980
Gratuity		13,395,412	13,381,048
Education Subsidy		982,859	1,184,337
Leave Pay		341,156	246,927
Residential Telephone(Ceiling)		57,290	51,976
Company Contribution to Pension Fund		625,174	628,947
Group Insurance Premium		3,598,996	3,594,996
Welfare Fund Subscription (Donation to Welfare Fund)		2,000,000	2,000,000
Uniform & Liveries - Officer		9,129,032	4,135,800
Uniform & Liveries - Staff		2,448,222	1,150,000
Leave Encashment-Officer		3,722,760	3,748,409
Leave Encashment-Staffs		2,493,403	1,628,820
Leave Fare Assistance-Officer		8,743,300	5,939,710
Leave Fare Assistance-Staff		1,026,870	1,230,440
Training Expenses (Local)		2,976,553	3,085,094



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
	Company Contribution to Provident Fund	6,890,681	6,998,156
	Novo borsho Allowance- Officers	1,278,134	1,319,346
	Novo borsho Allowance- Staffs	164,544	204,780
	Domestic Aid Allowance	287,514	264,081
	Entertainment Allowance	147,957	135,050
	Risk Allowance (FSRU)	372,135	179,734
	Compensation of Employees	370,770	-
	Special Allowance(5% of Basic)-Officers	4,403,876	4,476,669
	Training Expenses (Foreign)	-	552,533
	Charge Allowance- Officers	-	39,000
	Staffs' Provident Fund Profit Recovery	11,241,112	17,631,437
	APA Pronodona-Officers	-	13,662,500
	APA Pronodona-Staffs	-	2,046,120
	Ex-Gratia	21,722,800	-
	<b>Total</b>	<b>312,650,785</b>	<b>342,095,756</b>
<b>40.04</b>	<b>Professional Services:</b>	<b>8,176,954</b>	
	This is made up as follows :		
	Bank Charge Commission	3,629,601	3,123,357
	Legal Expenses	517,730	2,686,333
	Directors fees and Expenses	1,198,776	950,400
	External Audit Fees	258,750	1,822,689
	Consultancy Fee	257,209	-
	POS Charge	1	1,141
	<b>Total</b>	<b>8,176,954</b>	<b>8,583,920</b>
<b>40.05</b>	<b>Promotional Cost:</b>	<b>2,369,497</b>	
	This is made up as follows :		
	Entertainment (Ceiling)	-	20,694
	Entertainment (General)	1,555,483	2,666,446
	Entertainment Expenses (LNG)	-	1,818
	Advertisement & Publicity	814,014	1,355,344
	<b>Total</b>	<b>2,369,497</b>	<b>4,044,302</b>
<b>40.06</b>	<b>Power Cost:</b>	<b>7,542,411</b>	
	This is made up as follows :		
	Electricity Bill (Head Office)	1,185,928	135,000
	Electricity Bill (CNG Workshop)	5,354,576	5,640,572
	Electricity Bill (KTL)	-	542,509
	Electricity Bill (Ashugonj)	324,574	698,579
	Electricity Bill (Ctg. Zonal Office)	26,550	28,776
	Electric Bill (Cox's Bazar)	4,388	-
	Electric Accessories (Ashugonj)	65,010	102,260
	Electric Accessories (CNG Workshop)	33,197	45,573
	Electric Accessories (Head Office)	543,167	293,106
	Electric Accessories for LNG	-	3,508
	Electric Accessories (Ctg. Zonal Office)	-	4,048
	Electric Access. (Cox's Bazar)	5,021	-
	Electric Accessories (KTL)	-	48,091
	<b>Total</b>	<b>7,542,411</b>	<b>7,542,022</b>
<b>40.07</b>	<b>Communication Cost:</b>	<b>2,911,895</b>	
	This is made up as follows :		
	Telephone Bill (Office)	127,158	126,708
	Mobile Bill	1,240,308	568,347
	Postage and Telegram	31,412	76,107
	Internet & Network Services	1,513,017	2,131,526
	<b>Total</b>	<b>2,911,895</b>	<b>2,902,688</b>



		AMOUNT IN TAKA	
		30 June 2025	30 June 2024
<b>40.08 Transport Cost:</b>	<b>Tk.</b>	<b>20,436,709</b>	
This is made up as follows :			
Fuel Cost( POL)		7,101,343	6,875,063
Repair & Maintenance (Vehicles)		4,966,384	5,926,367
Transport Rent (Hire)		4,932,904	3,880,229
Conveyance Bill		907,525	856,825
TA/DA		2,528,553	3,669,644
<b>Total</b>		<b>20,436,709</b>	<b>21,208,128</b>
<b>40.09 Occupancy Cost:</b>	<b>Tk.</b>	<b>25,203,547</b>	
This is made up as follows :			
Repair & Maintenance (Office Building)		1,546,411	2,276,729
Repair & Maintenance (Office Furniture)		118,989	-
Repair & Maintenance (Office Equipment)		760,840	1,138,089
General Security		17,285,250	24,514,478
Fees & Taxes		4,118,031	1,703,350
WASA Bill		449,214	528,133
Office rent		480,339	412,620
GAS Bill (KTL)		-	22,680
GAS Bill (Household)		173,684	179,861
Office Decoration		12,278	344,080
Crockeries & Utensils		258,512	65,831
<b>Total</b>		<b>25,203,547</b>	<b>31,185,850</b>
<b>40.10 Administrative Cost:</b>	<b>Tk.</b>	<b>4,030,636</b>	
Printing & Stationeries		2,299,022	3,690,752
Newspapers, Books & Periodicals		281,283	423,399
AGM Expenses (Printing & Stationeries)		336,801	593,181
AGM Expenses (Entertainment)		337,033	745,995
AGM Expenses (Honorarium)		-	1,709,400
Insurance Premium		407,353	5,742,334
National Days Celebration		137,770	616,435
National Integrity Strategy (NIS)		137,324	206,210
Recruitment Fee		-	1,155,473
APA Expenses		37,014	193,800
Innovation		57,036	-
<b>Total</b>		<b>4,030,636</b>	<b>15,076,979</b>
<b>40.11 Miscellaneous Cost:</b>	<b>Tk.</b>	<b>1,388,399</b>	
Miscellaneous Cost		1,388,399	509,455
		<b>1,388,399</b>	<b>509,455</b>
<b>41.00 OTHER OPERATING EXPENSES:</b>	<b>Tk.</b>	<b>-</b>	
Cost of CNG Conversion		-	3,261,612
Cost of Spare Parts		-	162,557
Cost of CNG Conversion Kit (sales of damage goods)		-	13,049,611
		<b>-</b>	<b>16,473,780</b>
<b>42.00 OTHER NON-OPERATING INCOME:</b>	<b>Tk.</b>	<b>647,775,821</b>	
This is made up as follows :			
Sale of Tender Schedule		240,000	57,000
Interest on Motor Cycle Loan		68,226	69,034
Interest on Computer Loan		6,500	5,250
Interest on House Building Loan		10,247,443	12,627,035
Income from Training		191,000	241,500
CNG Service Fee		455,000	1,739,150
Miscellaneous Income		1,987,834	7,851,796
Revenue gain from KTL Plant		634,579,818	-
<b>Total</b>		<b>647,775,821</b>	<b>22,590,765</b>



		AMOUNT IN TAKA				
		30 June 2025	30 June 2024			
<b>43.00 Financial Income:</b>	Tk.	<b>541,484,413</b>				
Interest Income	(Note 43.01)	541,484,413	462,712,550			
Interest Expenses	(Note 43.02)	-	19,809			
		<u>541,484,413</u>	<u>462,692,741</u>			
<b>43.01 Interest Income:</b>	Tk.	<b>541,484,413</b>				
This is made up as follows :						
Interest on SND Account		54,537,619	49,430,306			
Interest on FDR Account		485,384,078	411,119,038			
Interest on Other Investment		1,562,716	2,163,206			
<b>Total</b>		<u>541,484,413</u>	<u>462,712,550</u>			
<b>43.02 Interest Expenses:</b>	Tk.	<b>-</b>				
This is made up as follows :						
Interest cost GOB Loan (DCFP)		-	19,809			
<b>Total</b>		<u>-</u>	<u>19,809</u>			
<b>44.00 BENEFICIARIES' PROFIT PARTICIPATION FUND (BPPF):</b>	Tk.	<b>85,190,030</b>	<b>44,599,334</b>			
Beneficiaries' Profit Participation Fund has been determined as per Bangladesh Labor Act' 2006 (Amendment up to 2018) on the basis of current year's net profit as defined in Clause-3 of Section-119 of the Companies Act, 1994.						
<b>45.00 INCOME TAX EXPENSES</b>	Tk.	<b>667,207,811</b>				
Current Tax expenses		443,880,696	208,329,603			
Deferred tax (Income)/ Expense		223,327,115	25,749,114			
		<u>667,207,811</u>	<u>234,078,717</u>			
<b>45.01 Current Tax expenses:</b>						
		<b>Particulars</b>	<b>Taxable Income</b>	<b>Tax Rate</b>	<b>30 June 2025</b>	<b>30 June 2024</b>
		Business Income/ (Loss)	424,851,388	27.50%	116,834,132	76,252,394
		Other Income	1,189,260,233	27.50%	327,046,564	133,452,964
		<b>Total Current Tax expenses during the year</b>	<b>1,614,111,621</b>		<b>443,880,696</b>	<b>209,705,358</b>
		Less: Adjustment Current Tax expenses (FY: 2013-14)			-	(1,375,755)
		<b>Tax expense during the year (A)</b>	<b>443,880,696</b>		<u><b>443,880,696</b></u>	<u><b>208,329,603</b></u>
<b>46.00 Current Tax Expenses which is greater among:</b>	Tk.	<b>443,880,696</b>				
		<b>Particulars</b>	<b>Taxable Income</b>	<b>Tax Rate</b>	<b>30 June 2025</b>	<b>30 June 2024</b>
		Total Turnover Tax (B)	2,195,089,430	1.00%	21,950,894	-
		At source tax deduction during the year (C) (Note: 19.01.01 except corporate tax)			152,422,820	-
		<b>Current Tax expenses during the year (A) (Note: 45.01)</b>			<b>443,880,696</b>	-
		<b>Total Tax Expenses for this year ( Higher of A or B or C)</b>			<u><b>443,880,696</b></u>	-



**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**  
(A Company of Petrobangla)  
Schedule of Property, Plant & Equipment  
For the year ended 30 June 2025

**FIXED ASSETS : TK.**

SL.	Particulars	Cost/(Adjustment)				Depreciation				Annexure-I	
		As at 01-07-2024 i	Addition during the year ii	Adjust. during the year iii	Total as at 30-06-2025 iv=i+ii-iii	As at 01-07-2024 v	Charged for the year (July,24 to June.,25) vi	Total as at 30-06-2025 vii=v+vi	Written down value as at 30-06-2025 viii=iv-vi		
<b>i. Land:</b>											
1	Freehold Land	10,896,025			10,896,025	-	-	-	10,896,025		
2	Leasehold Land	31,325,902			31,325,902	8,598,291	457,560	9,055,851	22,270,051		
<b>ii. Land Infrastructure:</b>											
3	Land Infrastructure	19,752,318			19,752,318	19,222,241	530,076	19,752,317	1		
4	Walls & storeyards	9,227,303			9,227,303			9,227,302	1		
<b>iii. Freehold Concrete/Other Construction:</b>											
5	Freehold Concrete	1,577,248			1,577,248	1,471,455	39,431	1,510,886	66,362		
6	Other Construction	76,771,944			76,771,944	16,664,371	1,919,299	18,583,670	58,188,274		
<b>iv. Building:</b>											
7	Office building	156,107,525			156,107,525	29,676,339	3,902,688	33,579,027	122,528,498		
8	Residential building	16,814,397		16,814,397	-	-	-	-	-		
9	Flat (CHUK)	15,050,000			15,050,000	3,010,000	376,250	3,386,250	11,663,750		
<b>v. Furniture &amp; Fixture:</b>											
10	Furniture & Fixture	16,367,696	752,504		17,120,200	15,748,348	113,650	15,861,998	1,258,202		
11	Workshop Furniture	2,476,806			2,476,806	2,476,805		2,476,805	1		
12	Office Cubicles	802,041			802,041	802,040		802,040	1		
<b>vi. Equipment:</b>											
13	Office Equipment	44,167,276	3,555,348		47,722,624	38,819,806	1,085,755	39,905,561	7,817,063		
14	Domestic Appliances	385,520			385,520	385,519		385,519	1		
15	Other Equipment	3,836,719			3,836,719	3,836,718		3,836,718	1		
16	Lift	3,218,000			3,218,000	3,217,999		3,217,999	1		
<b>vii. Telecoms &amp; Computer Equipments</b>											
<b>viii. Vehicles:</b>											
17	Light Vehicles	136,770,302			136,770,302	136,770,301		136,770,301	1		
18	Speed Boat	2,992,500			2,992,500	1,645,875	299,250	1,945,125	1,047,375		
<b>ix. Tubewells &amp; Ponds</b>											
<b>x. Water Pipe Lines &amp; Tanks</b>											
<b>xi. Loose Tools</b>											
<b>xii. Marine Craft</b>											
<b>xiii. Plant &amp; Machineries:</b>											
19	Plant cost (Unit-1) KTL	428,095,167		428,095,167	-	-	-	-	-		
20	Production Pipeline	4,165,441		4,165,441	-	-	-	-	-		
21	2 nos Storage Tank	9,213,847		9,213,847	-	-	-	-	-		
22	4 Nos filling station	46,412,721		46,412,721	46,412,721	46,412,720		46,412,720	1		
23	5 nos Filling station	5,404,072		5,404,072	5,404,072	5,404,071		5,404,071	1		
24	6 nos Filling station	12,000,000		12,000,000	12,000,000	11,999,999		11,999,999	1		
25	Storage Tank (Asugonj)	15,584,464	4,260,800		19,845,264	15,584,463	336,195	15,920,658	3,924,606		
26	Skid Mounted CNG R-Station	11,240,300			11,240,300	11,240,299		11,240,299	1		
27	Meter C. of Plat. at Ashugonj	18,467			18,467	18,466		18,466	1		



Sl.	Particulars	Cost/(Adjustment)				Depreciation				Written down value as at 30-06-2025 viii= iv-vi
		As at 01-07-2024 i	Addition during the year ii	Adjust. during the year iii	Total as at 30-06-2025 iv=i+ii-iii	Rate of Dep.	As at 01-07-2024 v	Charged for the year (July,24 to June,25) vi	Total as at 30-06-2025 vii=v+vi	
28	Plant cost (Unit-2) KTL	932,462,189		932,462,189	-	10.00%	-	-	-	-
29	Diesel Generator	2,881,647			2,881,647	10.00%	2,881,646		2,881,646	1
30	IMW Compressor	29,808,525			29,808,525	10.00%	23,231,376	2,980,853	26,212,229	3,596,296
31	Mechanaries & Equip.	182,318,321	3,622,515		185,940,836	10.00%	139,168,400	18,385,664	157,554,064	28,386,772
32	Sub Station 200 KVA(Ashugonj)	2,111,485			2,111,485	10.00%	1,266,891	211,148	1,478,039	633,446
33	Power Generator	4,031,782			4,031,782	10.00%	2,217,480	403,178	2,620,658	1,411,124
34	Office Metering	9,326,041			9,326,041	10.00%	5,129,322	932,604	6,061,926	3,264,115
	<b>M.V. Other Assets:</b>									
35	Unclassified Assets	591,604			591,604	10.00%	591,603	-	591,603	1
36	Fictitious Assets	76,726,914			76,726,914	10.00%	42,199,802	7,672,691	49,872,493	26,854,421
37	Feasibility Study-CNG Marine pilot Proj	9,900,089			9,900,089	10.00%	9,900,088	-	9,900,088	1
	<b>Grand Total as at 30.06.2025</b>	<b>2,349,710,631</b>	<b>12,191,167</b>	<b>1,391,918,866</b>	<b>969,982,932</b>		<b>626,530,241</b>	<b>39,646,292</b>	<b>666,176,533</b>	<b>303,806,400</b>
	<b>Grand Total as at 30.06.2024</b>	<b>2,345,069,302</b>	<b>4,641,330</b>	<b>-</b>	<b>2,349,710,632</b>		<b>1,957,932,617</b>	<b>48,881,022</b>	<b>2,006,813,639</b>	<b>342,896,993</b>



**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**  
(A Company of Petrobangla)  
**GENERAL FINANCIAL INDICATORS (RATIO ANALYSIS)**  
For the year ended 30 June 2025

1. **Test Financial Stability/Solvency Test**

**a) Current Ratio-(Standard Average 2:1)**

$$= \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$= \frac{7,298,070,630}{699,007,056}$$

$$= 10.44:1$$

**b) Quick Ratio/Liquid Ratio-(Standard Average 1:1)**

$$= \frac{\text{Current Assets - (Closing Stock + Prepaid expenses)}}{\text{Current Liabilities}}$$

$$= \frac{7,247,587,909}{699,007,056}$$

$$= 10.37:1$$

**c) Capitalisation Rate / Long Term debt to Total Capital Employed**

(Standard Average 1:2 to 1:3)

$$= \frac{\text{Long Term Debt}}{\text{Total Capital Employed (Share Capital+Reaing Earnings+Long Term Liabilities)}}$$

$$= \frac{0}{8,803,329,204}$$

$$= 0.00:1$$

**d) Debt Service Ratio :(Standard Average 28% or less)**

$$= \frac{\text{Net profit after tax + Interest payment during the year}}{\text{Interest payment during the year + Current year repayment portion of long term loans}}$$

$$= \frac{951,402,750}{0}$$

$$= 0.00\%$$

**e) Debt-Equity Ratio :(Standard Average 3:2 )**

$$= \frac{\text{Total Liabilities}}{\text{Total Share Holders Equity}}$$

$$= \frac{1,265,061,267}{8,237,274,993}$$

$$= 0.15:1$$

**f) Debtor in Month (Standard Average 3 months)**

$$= \frac{\text{Net realizable AR/Debtor}}{\text{Average Monthly Sales}}$$

$$= \frac{208,328,869}{83,819,100}$$

$$= 2.49$$



2. Management Efficiency Test

a) Operating Ratio :(Standard Average 80% or less)

$$\begin{aligned} &= \frac{\text{Cost of goods sold + Other operating expenses}}{\text{Net sales}} \times 100 \\ &= \frac{491,288,840}{1,005,829,197} \times 100 \\ &= 48.84\% \end{aligned}$$

b) Current Assets to Fixed Assets - (Standard Average 1:1)

$$\begin{aligned} &= \frac{\text{Current Assets}}{\text{Fixed Assets}} \\ &= \frac{7,298,070,630}{303,806,400} \\ &= 24.02:1 \end{aligned}$$

c) Turnover to Accounts Receivable:(Standard Average 7.8)

$$\begin{aligned} &= \frac{\text{Sales Revenue}}{\text{Accounts Receivable}} \\ &= \frac{1,005,829,197}{545,896,226} \\ &= 1.84 \end{aligned}$$

3. Profit Earning Capacity Test

a) Net Profit Ratio - (Standard Average 5%-10%)

$$\begin{aligned} &= \frac{\text{Net Profit after tax}}{\text{Net sales}} \times 100 \\ &= \frac{951,402,750}{1,005,829,197} \times 100 \\ &= 94.59\% \end{aligned}$$

b) Return on Total Sales Revenue - (Standard Average 4%-6%)

$$\begin{aligned} &= \frac{\text{Net Profit before tax}}{\text{Total sales}} \times 100 \\ &= \frac{1,618,610,560}{1,005,829,197} \times 100 \\ &= 160.92\% \end{aligned}$$



**c) Return on Capital Employed - (Standard Average 4%-6%)**

$$\begin{aligned} &= \frac{\text{Net Profit before tax + interest paid during the year}}{\text{Total Capital employed}} \times 100 \\ &= \frac{1,618,610,560}{8,803,329,204} \times 100 \\ &= 18.39\% \end{aligned}$$

**d) Return on Equity:(Standard Average 15%-20%)**

$$\begin{aligned} &= \frac{\text{Net profit after tax}}{\text{Shareholder's Equity}} \times 100 \\ &= \frac{951,402,750}{8,237,274,993} \times 100 \\ &= 11.55\% \end{aligned}$$

**e) Return on Fixed Assets/Rate of Return (ROR):(Standard Average 5% or better)**

$$\begin{aligned} &= \frac{\text{Net profit before tax + interest payable during the year}}{\text{Average Net Fixed Assets}} \times 100 \\ &= \frac{1,618,610,560}{323,351,697} \times 100 \\ &= 500.57\% \end{aligned}$$

**f) Earning Per Share (EPS):**

$$\begin{aligned} &= \frac{\text{Net profit after tax}}{\text{Number of Shares}} \\ &= \frac{951,402,750}{78,566,854} \\ &= 12.11 \quad \text{Tk.} \end{aligned}$$



**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**  
(A Company of Petrobangla)  
**Budget Variance with Actual Expenditure**  
for the year ended June 30, 2025

**A. SALES REVENUE :**

TK. in lac

Sl. No.	Particulars	Revised Budget for 2024-2025	Actual for 2024-2025	Budget Variance	Comments
1	Sale of CNG	430.00	501.25	71.25	Favorable
2	Condensate Handling Charge	1,300.00	1,206.97	(93.03)	Unfavorable
4	LNG Operational Charge	7,382.35	8,237.11	854.76	Favorable
5	Sale of CNG Conversion	22.90	67.80	44.90	Favorable
6	Sale of CNG spare parts	1.80	4.43	2.63	Favorable
7	Cylinder Testing Charge	27.23	27.95	0.72	Favorable
8	Other Operating Income	0.05	12.78	12.73	Favorable
	<b>TOTAL</b>	<b>9,164.33</b>	<b>10,058.29</b>	<b>893.96</b>	

**B. PRODUCTION COST :**

TK. in lac

Sl. No.	Particulars	Revised Budget for 2024-2025	Actual for 2024-2025	Budget Variance	Comments
1	Cost of Feed Gas	350.00	371.73	21.73	Favorable
3	Spare Parts	63.70	76.02	12.32	Favorable
4	Cost of Fuel Gas	25.00	3.53	(21.47)	Unfavorable
	<b>TOTAL</b>	<b>438.70</b>	<b>451.29</b>	<b>12.59</b>	



**RUPANTARITA PRAKRITIK GAS COMPANY LIMITED**  
**(A Company of Petrobangla)**  
**BUDGET VARIANCE WITH ACTUAL EXPENDITURE**  
**FOR THE YEAR ENDED 2024-2025**

*Tk. in Lac*

Sl. No.	Particulars	Revised Budget for 2024-2025	Actual for 2024-2025	Budget Variance	Comments
1	Staff's Salary	980.00	774.85	205.15	Favorable
2		155.00	104.99	50.01	Favorable
3	Special Allowance	227.00	44.04	182.96	Favorable
4	House Rent Allowance	550.00	445.21	104.79	Favorable
5	Education Subsidy Allowance	15.00	9.83	5.17	Favorable
6	Medical Allowance	45.00	32.77	12.23	Favorable
7	Medical Expenses	15.00	8.36	6.64	Favorable
8	Lunch Subsidy	58.00	46.31	11.69	Favorable
9	Festival Bonus	190.00	143.60	46.40	Favorable
10	Incentive Bonus	190.00	75.38	114.62	Favorable
11	Conveyance Allowance	2.00	0.83	1.17	Favorable
12	Nobo borsho Allowance	20.00	14.43	5.57	Favorable
13	Overtime	76.00	71.70	4.30	Favorable
14	Uniform & Liveries	140.00	115.77	24.23	Favorable
15	Washing/Domestic aid Allowance	10.00	5.85	4.15	Favorable
16	Welfare Expenses	44.00	44.53	(0.53)	Unfavorable
17	Leave Pay	60.00	65.57	(5.57)	Unfavorable
18	Gratuity	190.00	133.95	56.05	Favorable
19	Company Contribution to Pension Fund	5.50	6.25	(0.75)	Unfavorable
20	Recreation Allowance (LFA)	95.00	97.70	(2.70)	Unfavorable
21	Group Insurance Premium	40.00	35.99	4.01	Favorable
22	Contribution to Provident Fund	250.00	181.32	68.68	Favorable
23	Gas Allowance	30.00	22.47	7.53	Favorable
24	Hardship/Risk/Shift/Charge Allowance	4.00	3.72	0.28	Favorable
25	Honorarium	100.00	96.45	3.55	Favorable
26	Vehicles Maint. Allowance	32.00	-	-	Favorable
27	Other Expenditure (Employees Cost)	4.00	3.71	0.29	Favorable
28	Donation to Welfare Fund	20.00	20.00	-	Favorable
29	Exgratia/Honorarium	380.00	142.20	237.80	Favorable
30	Printing & Stationery	40.00	26.36	13.64	Favorable
31	Postage, Telegram, Telephone	55.00	29.69	25.31	Favorable
32	Electric Accessories	10.00	6.41	3.59	Favorable
33	Electric/WASA Bill	90.00	73.14	16.86	Favorable
34	Traveling Expenses	50.00	34.36	15.64	Favorable
35	Office/Rest House Rent	7.00	4.80	2.20	Favorable
36	Entertainment/AGM Expenses	55.00	3.37	51.63	Favorable
37	Training Expenses (Local)	30.00	29.77	0.23	Favorable
38	Training Expenses (Foreign)	150.00	-	150.00	Favorable
39	Legal Expenses	55.00	5.18	49.82	Favorable
40	Consultancy Fee	1,000.00	-	-	Favorable
41	Insurance Premium	70.00	40.06	29.94	Favorable
42	Directors Fees	20.00	11.99	8.01	Favorable
43	Audit Fees	7.00	2.59	4.41	Favorable
44	Bank Charges	40.00	36.30	3.70	Favorable
45	Books & Periodicals	5.00	2.81	2.19	Favorable



Sl. No.	Particulars	Revised Budget for 2024-2025	Actual for 2024-2025	Budget Variance	Comments
46	Fees & Taxes	50.00	41.18	8.82	Favorable
47	Fuel (POL)	75.00	71.01	3.99	Favorable
48	Transport Rent	65.00	49.33	15.67	Favorable
49	Repair & Maint.(Vehicles)	60.00	49.66	10.34	Favorable
50	Repair & Maint.(Plant & Mach.)	70.00	13.66	56.34	Favorable
51	Repair & Maint.(Office Building)	100.00	15.42	84.58	Favorable
52	Repair & Maint.(Furniture & Equip.)	15.00	8.80	6.20	Favorable
53	International LNG Membership Fee	20.00	-	-	Favorable
54	Advertisement	10.00	8.14	1.86	Favorable
55	Crockery's & Cutleries	5.00	2.59	2.41	Favorable
56	Depreciation	700.00	396.46	303.54	Favorable
57	Internal Gas Expenses	3.00	1.74	1.26	Favorable
58	Office Decoration	5.00	0.12	4.88	Favorable
59	Entertainment Allowance	2.00	1.48	0.52	Favorable
60	Casual Labour Wages	420.00	316.39	103.61	Favorable
61	General Security Expenses	320.00	172.85	147.15	Favorable
62	Other Expenses/Social Responsibility	82.00	5.90	76.10	Favorable
	<b>Total</b>	<b>7,613.50</b>	<b>4,209.36</b>	<b>3,404.14</b>	

