

Titas Gas Transmission and Distribution PLC.
Statement of Financial Position (Un-Audited)
As at 31 March 2026

	Notes	31 March 2026 Taka	30 June 2025 Taka
ASSETS			
Non-Current Assets			
Property, plant & equipment (at cost less Depreciation)		108,199,511,839	110,971,717,626
Capital work in progress		55,059,567,344	56,004,186,731
Investments	2	194,906,812	109,071,837
Inter-company loan		40,353,728,067	41,363,728,067
Loan to employees		9,347,868,075	9,975,088,725
		3,243,441,541	3,519,642,266
Current Assets			
Inventories		279,355,888,881	271,097,646,474
Trade receivables less provision for bad and doubtful debt		4,358,829,357	4,542,468,026
Advances, deposits and prepayments		170,050,868,014	154,642,997,216
Group current accounts		70,371,294,151	67,794,036,867
Other current assets		808,717,628	585,808,184
Cash and cash equivalents		3,434,576,890	4,015,516,849
		30,331,602,841	39,516,819,332
TOTAL ASSETS		387,555,400,720	382,069,364,100
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital		82,816,170,196	89,156,007,875
Share money deposit		9,892,218,310	9,892,218,310
Reserve fund		3,516,150,928	3,516,150,928
Revaluation Surplus		808,827,343	808,827,343
Retained earnings		33,365,921,513	33,365,921,513
		35,233,052,102	41,572,889,780
Non-Current Liabilities			
Long term loans net of current maturity		53,453,178,294	52,266,343,806
Deferred tax liability	3	4,509,019,425	4,509,019,425
Retirement benefit obligations		6,733,341,776	6,784,727,486
Leave pay		4,783,290,299	4,709,103,319
Customers' security deposits		48,843,896	44,606,530
		37,378,682,898	36,218,887,046
Current Liabilities			
Current portion of long term loans		251,286,052,229	240,647,012,420
Trade payables	4	10,639,459	306,140,510
Group current accounts		196,586,384,015	187,723,369,831
Provision for income tax	5	699,747,756	684,801,791
Unclaimed Dividend	6	49,964,840,168	47,625,746,220
Liability for expenses		4,705,898	18,777,036
		4,019,734,933	4,288,177,031
Total Liabilities		304,739,230,523	292,913,356,226
TOTAL EQUITY AND LIABILITIES		387,555,400,720	382,069,364,100
Net assets value per share (NAV)	12	83.72	90.13

Md. Lutful Hyder Masum
Company Secretary

Md. Mohiuddin Mollah
General Manager (Accounts)

Shahnewaz Parvez
Managing Director


Dr. Mohammad Musa
Director

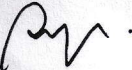
Mohammad Saiful Islam
Chairman


Titas Gas Transmission and Distribution PLC.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the Period July 2025 - March 2026


	Notes	July-25 to Mar-26 Taka	July-24 to Mar-25 Taka	Jan-26 to Mar-26 Taka	Jan-25 to Mar-25 Taka
Revenue	7	276,857,735,299	264,955,827,362	86,134,563,102	90,230,139,436
Less: Cost of sales	8	279,481,285,223	268,476,917,787	87,172,682,986	90,457,981,950
Gross profit		(2,623,549,924)	(3,521,090,426)	(1,038,119,884)	(227,842,515)
Less: Operating expenses		5,167,019,911	4,206,410,131	1,496,082,743	1,290,576,886
General administrative expenses		4,926,916,815	4,102,866,764	1,403,284,716	1,266,099,246
Transmission & distribution expenses		240,103,096	103,543,367	92,798,027	24,477,641
Add: Other operating income		79,115,163	65,702,392	32,382,269	12,117,574
Gross operating loss		(7,711,454,672)	(7,661,798,164)	(2,501,820,358)	(1,506,301,827)
Less: Finance cost		49,589,719	52,821,094	23,677,017	1,595,555
Net operating loss for the year		(7,761,044,391)	(7,714,619,258)	(2,525,497,375)	(1,507,897,382)
Add: Non-operating income		3,906,759,318	3,143,302,523	1,124,997,651	908,275,247
Investment income		3,066,979,870	2,302,603,781	983,910,927	839,461,186
Financial income		839,779,448	840,698,742	141,086,724	68,814,061
Profit/(loss) before WPPF and WF		(3,854,285,073)	(4,571,316,735)	(1,400,499,724)	(599,622,135)
Less: Provision for contribution to WPPF and WF		-	-	-	-
Profit/(loss) before income tax		(3,854,285,073)	(4,571,316,735)	(1,400,499,724)	(599,622,135)
Less: Income tax expenses		2,287,708,238	4,903,738,079	838,267,691	1,761,035,803
Current tax	9	2,339,093,948	4,948,073,023	856,660,114	1,802,976,377
Deferred tax	3	(51,385,710)	(44,334,944)	(18,392,423)	(41,940,573)
Net loss after income tax for the year		(6,141,993,311)	(9,475,054,814)	(2,238,767,415)	(2,360,657,938)
Earnings per Share (EPS)	10	(6.21)	(9.58)	(2.26)	(2.39)


Md. Lutful Hyder Masum
Company Secretary


Md. Mohiuddin Mollah
General Manager (Accounts)


Shahnewaz Parvez
Managing Director


Dr. Mohammad Musa
Director


Mohammad Saiful Islam
Chairman

Titas Gas Transmission and Distribution PLC.
Statement of Changes in Equity (Un-Audited)
For the Period July 2025 - March 2026


(Amount in Taka)

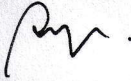
Particulars	Share Capital	Share Money Deposit	Reserve Fund	Revaluation Surplus	Retained earnings	Total Shareholders' Equity
Balance as at 01 July 2025	9,892,218,310	3,516,150,928	808,827,343	33,365,921,513	41,572,889,779	89,156,007,873
Net loss after income tax for the year					(6,141,993,311)	(6,141,993,311)
Cash Dividend for the year 2024-25 @ 2%					(197,844,366)	(197,844,366)
As at 31 March 2026	9,892,218,310	3,516,150,928	808,827,343	33,365,921,513	35,233,052,102	82,816,170,196

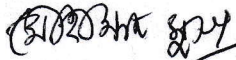
For the Period July-24 to Mar-25

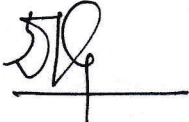
Particulars	Share Capital	Share Money Deposit	Reserve Fund	Revaluation Surplus	Retained earnings	Total Shareholders' Equity
Balance as at 01 July 2024	9,892,218,310	3,516,150,928	809,139,093	33,365,921,513	49,506,618,028	97,090,047,873
Net loss after income tax for the year					(9,475,054,814)	(9,475,054,814)
Cash Dividend for the year 2023-24 @ 5%					(494,610,916)	(494,610,916)
Balance as at 31 Mar 2025	9,892,218,310	3,516,150,928	809,139,093	33,365,921,513	39,536,952,299	87,120,382,142


Md. Lutful Hyder Masum
 Company Secretary


Md. Mohiuddin Mollah
 General Manager (Accounts)


Shahnewaz Parvez
 Managing Director



Dr. Mohammad Musa
 Director



Mohammad Saiful Islam
 Chairman

Titas Gas Transmission and Distribution PLC.
Statement of Cash Flows (Un-Audited)
For the Period July 2025 - March 2026

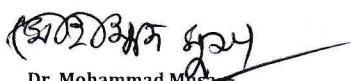
Notes	July-25 to Mar-26 Taka	July-24 to Mar-25 Taka
A. Cash flows from operating activities		
Receipts from revenue	260,291,810,457	251,133,830,043
Interest received	4,322,161,430	3,542,193,282
Other Income received	47,293,107	373,908,941
Payment against gas purchase	(270,618,271,038)	(234,046,813,656)
Payment for salary & other cost	(2,819,379,181)	(2,339,981,448)
Inter Company a/c's	17,059,692	4,889,348
Interest paid	(49,589,719)	(52,821,094)
Income tax paid	(2,339,093,948)	(4,948,073,023)
Advance, Deposits & Prepayments	(256,850,672)	(355,028,704)
Other Creditors	644,025,744	615,198,251
Net cash from operating activities	(10,760,834,128)	13,866,598,246
B. Cash flows from investing activities		
Fixed deposit	1,010,000,000	(820,000,000)
Security received from customers	1,212,633,066	2,079,759,617
Loan re-payment made by BAPEX	65,000,000	65,000,000
Loan re-payment made by GTCL	857,620,650	(1,400,000,000)
Loan to GTCL	(327,900,000)	1,143,494,200
Other current assets	(119,606,464)	(610,530,622)
Acquisition of fixed assets & WIP	(406,721,101)	(212,886,297)
Acquisition of stores	(49,492,685)	(628,429,116)
Employees' loan	7,190,466	(415,832,784)
Leave pay	(59,428,410)	(62,843,879)
Pension fund	175,828,795	504,661,848
Provident fund	(294,632,557)	(73,575,638)
Net cash used in investing activities	2,070,491,761	(431,182,671)
C. Cash flows from financing activities		
Re-payment of long-term loan	(295,501,051)	(296,544,206)
Dividend paid	(199,373,076)	(497,229,485)
Net cash flow from/(used in) financing activities	(494,874,126)	(793,773,691)
D. Net increase in cash and cash equivalents (A+B+C)	(9,185,216,491)	12,641,641,884
E. Effect of unrealized foreign exchange gain/(loss)		
F. Cash and cash equivalents at the beginning of the year	39,516,819,332	23,414,032,139
G. Cash and cash equivalents at the end of the year (D+E+F)	30,331,602,841	36,055,674,023
Net Operating Cash Flow per Share (Taka)	(10.88)	14.02


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Md. Lutful Hyder Masum
Company Secretary


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General Manager (Accounts)


Shahnewaz Parvez
Managing Director


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Director


Mohammad Saiful Islam
Chairman

Titas Gas Transmission and Distribution PLC.
Notes to the Financial Statements
As at 31 March 2026

1 Background and Introduction

The discovery of a huge gas field on the bank of the Titas River in Bhramanbaria in 1962 created a new horizon for the utilization of natural gas. The company began its commercial operation with the commissioning of gas supply to Siddhirganj Thermal Power Station on April 28, 1968 after construction of 14 inch dia 58 mile long Titas-Demra gas pipeline by the then East Pakistan Industrial Development Corporation. In October 1968, first domestic natural gas connection was provided to the residence of renowned litterateur Shawkat Osman. As a progressive national organization, it has earned the glory of being a trustworthy one for the people by means of the quality of service delivery. This has been possible because of the relentless and cordial endeavours of its officials and employees.

Titas Gas is playing a significant role to strengthen the socio-economic condition of a developing country like Bangladesh, even pioneering in saving foreign currency by ensuring expected use of natural gas. As a leader among gas distribution companies, contribution of Titas Gas to the Bangladesh Economy is as evident as its eternal flame to the total economy of the country. Titas Gas has fulfilled 50 years of its operation on 19 November, 2014. With the Passage of time, it has been continuing its activities with the distinct mission of bringing about welfare to the nation for long fifty years. Supplying natural gas, the principal and environment-friendly fuel of Bangladesh, to the door steps of the customers Titas Gas will march ahead beyond 50 years of its journey with the vision of further growth of Bangladesh.

At the beginning 90% of its shares belonged to the then Pakistan Government and Pakistan Shell Oil Company owned the rest. Under the Nationalization Order of 1972, all the Government owned shares of the company were vested in the Government of Bangladesh (GOB). In accordance with an agreement signed between Shell Oil Company and GOB on August 9, 1975, the ownership of the remains 10% shares was transferred to the GOB through Petrobangla in exchange for a lump-sum payment of £ 1,00,000. After the independence of Bangladesh in 1971, the company started its journey as a company of Petrobangla with the authorized and paid up capital of Tk.1.78 crore. At present, the authorized and the paid up capital of the company are Tk. 2,000.00 and Tk. 989.22 crore respectively. The Company has been listed with Dhaka Stock Exchange (DSE) on 09 June 2008 and with Chittagong Stock Exchange (CSE) on 19 June 2008 under the direct listing rules of Securities & Exchange Commission offloading 25% of its shares in the stock markets. Currently, Petrobangla holds 75% of the Company' paid up share capital.

Main objective of the company is to supply natural gas to customers of different categories under Titas Franchise Area, thereby reducing dependency on imported liquid fuel. Towards this end, the company has to construct, operate and maintain pipelines, stations and associated facilities. Currently the company distributes gas in the districts of Dhaka, Narayanganj, Narsingdi, Munshiganj, Manikganj, Gazipur, Tangail, Mymensingh, Jamalpur, Sherpur, Netrokona, and Kishoreganj.

2 Break up of long term investments

	31-Mar-26 Taka	30-Jun-25 Taka
Customers' security deposit	29,985,000,000	31,945,000,000
Accumulated Depreciation	5,030,000,000	5,030,000,000
General provident fund	943,996,475	943,996,475
Pension fund	4,392,985,792	3,442,985,792
Investment in share (ICB Islamic Bank)	1,745,800	1,745,800
	40,353,728,067	41,363,728,067

3. Deferred tax liability

Opening Balance	6,784,727,486	6,527,337,214
Addition during the year	(51,385,710)	257,390,271
Deferred tax liabilities as at 31 March 2026	6,733,341,776	6,784,727,486

Freehold Assets

Particulars	Accounting Base	Tax Base	Taxable/ (Deductible) Temporary Difference
Property, plant & equipment	15,936,757,222	11,751,568,451	4,185,188,771
	15,936,757,222	11,751,568,451	4,185,188,771

Revalued Assets

Particulars	Accounting Base	Tax Base	Taxable/ (Deductible) Temporary Difference
Land & Land Development	39,122,821,712		39,122,821,712
Building	139,174,806		139,174,806
Water Service	229,017		229,017
	39,262,225,535	-	39,262,225,535

Applicable tax rate on temporary differency of Freehold Assets (A)	20.0%
Applicable tax rate on Revalued Assets (B)	15.00%
A. Deferred Tax Liabilities on freehold assets (Ax20.0%)	837,037,754
B. Deferred Tax Liabilities on revalued assets	5,896,304,021
Total Deferred Tax Liabilities as at 31 March 2026 (A+B)	6,733,341,776

As at 30 June 2025**Freehold Assets**

Particulars	Accounting Base	Tax Base	Taxable/ (Deductible) Temporary Difference
Property, plant & equipment	16,848,728,451	12,406,611,132	4,442,117,319
	16,848,728,451	12,406,611,132	4,442,117,319

Revalued Assets

Particulars	Accounting Base	Tax Base	Taxable/
Land & Land Development	39,122,821,712	-	39,122,821,712
Building	139,174,806	-	139,174,806
Water Service	229,017	-	229,017
	39,262,225,535	-	39,262,225,535

Applicable tax rate on temporary differency of Freehold Assets (A)	20.00%
Applicable tax rate on Revalued Assets (B)	15.00%
A. Deferred Tax Liabilities on freehold assets (Ax20.0%)	888,423,464
B. Deferred Tax Liabilities on revalued assets (Bx15%)	5,896,304,021
Total Deferred Tax Liabilities as at 30 June 2025 (A+B)	6,784,727,486

Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12.

4. Trade payables

	31-Mar-26 Taka	30-Jun-25 Taka
Liabilities for gas production charge	14,756,711,024	16,003,050,211
Liabilities for transmission charges	9,248,846,476	6,947,538,947
Liability for Price Deficit Fund (PDF)	-	314,331,076
Liability for BAPEX margin	12,175,242	12,175,242
Deficit Wellhead Margin Fund for BAPEX (DWMF)	12,240,587	12,240,586
Gas Development Fund (GDF)	11,723,178,866	7,365,812,359
Support for Shortfall	111,829,261	111,829,261
Liabilities for net charges for LNG	117,269,021,708	115,475,170,060
Liabilities for VAT (GDF)	15,403	15,403
Liabilities for VAT	13,554,189,604	16,259,323,747
Provision for gas purchases liability	18,226,127,492	18,226,127,492
Energy Security Fund (ESF)	11,179,876,811	6,771,624,802
BERC Research Fund (BERCRF)	492,171,541	224,130,645
	196,586,384,015	187,723,369,831

The gas price for end-users in different categories is determined and fixed by the BERC (Bangladesh Energy Regulatory Commission) as well as the Ministry of Power, Energy & Mineral Resources. For the financial year 2025-26 (Jul-25 to March-26), the end-user gas prices established by the Ministry of Power, Energy & Mineral Resources were determined according to Gazette SRO No. 14-Law/2023, dated: 18 January 2023, Gazette SRO No. 105-Law/2024, dated 29 April 2024, and by BERC Order No. 2025/06, dated 13 April 2025.

This end-user price, apart from the charges related to gas distribution, is allocated among various components. These components include the cost of gas production (Wellhead Margin), LNG Charge, transmission charge, VAT charges, Charge for various funds (GDF, ESF & ERF); which are treated as trade payables. The company collects the total end-user price from its customers for the gas supplied and subsequently make payments against the amount for those above mentioned components of the gas price to the relevant parties, namely Petrobangla, BGFCL, BAPEX, GTCL, and RPGCL. The company retains only the distribution margin, which constitutes its prime source of income.

5. Provision for income tax

Opening balance
Add: Addition

	31-Mar-26 Taka	30-Jun-25 Taka
	47,625,746,220	40,831,557,738
	2,339,093,948	6,794,188,481
	49,964,840,168	47,625,746,220

As per the Finance Act of 2024, the income tax rate is set at 20% on the profit before income tax. According to Tax Law 2023, Section 163(3)(Ka), the minimum tax was not applied to "any company related to gas transmission or distribution." As a transmission and distribution company, Titas Gas utilized this provision and claimed a refund for excess tax deducted at source over its actual tax liability. However, the Finance Act 2024, Section 54 abolished by Section 163(3)(Ka). As a result, tax deducted at source will now be treated as the minimum tax if the actual tax liability is lower than the tax deducted at source. Consequently, the company has recognized the entire amount of tax deducted at source as a current tax expense.

6. Unclaimed Dividend

Opening balance
Add: Addition during the year
Less: Paid during the year
Less: Transferred to CMSF
Add: Intrest on Unclaimed Dividend

	18,777,036	6,231,903
	1,577,527	2,682,905
	20,354,563	8,914,808
	20,706	126,691
	20,333,857	8,788,117
	16,185,775	4,151,139
	4,148,082	4,636,978
	557,816	14,140,058
	4,705,897	18,777,036

Year -Wise of Dividend Schedule upto FY 2025-26 as on 31.03.2026

Dividend Year	Unpaid Dividend as at 31.03.2026
2022-2023	2,570,555
2023-2024	1,577,527
Intrest on Unclaimed Dividend	557,816
Total	4,705,897

7. Sales Revenue

Gas Sales Revenue
Operational Income

(Note-7.1)
(Note-7.2)

July-25 to Mar-26 Taka	July-24 to Mar-25 Taka
263,102,591,053	251,442,236,583
13,755,144,245	13,513,590,779
276,857,735,299	264,955,827,362

7.1 Gas Sales Revenue

Power (PDB)
Power (Private)
Fertilizer
Industrial
Captive Power
Feed Gas for CNG
Domestic Metered
Domestic Non-Metered
Commercial

15,272,580,357	15,315,654,071
36,574,120,110	33,842,356,794
11,693,281,409	7,903,697,744
84,164,756,638	79,861,995,306
72,246,496,711	69,880,999,253
18,239,450,841	18,961,354,111
2,267,459,138	2,311,362,269
21,203,898,962	21,656,192,455
1,440,546,888	1,708,624,580
263,102,591,053	251,442,236,583

The gas prices for end-users in different categories are determined and fixed by the Bangladesh Energy Regulatory Commission (BERC) and the Ministry of Power, Energy & Mineral Resources. For the financial year 2025-26 (Jul-25 to March-25), the end-user gas prices established by the Ministry of Power, Energy & Mineral Resources were determined according to Gazette SRO No. 14-Law/2023, dated: 18 January 2023, Gazette SRO No. 105-Law/2024, dated 29 April 2024, and by BERC Order No. 2025/06, dated 13 April 2025.

7.2 Operational Income

Meter rent
Higher Heating Value
Connection & reconnection charges
Late payment penalties
Gas Sales (Domestic) for illegal use
Gas connection commission fees
Penalties and fines against metered customers
Penalties for illegal use by domestic customers
Profit from sale of stores
Gas transmission Income*
Demand Charge**

1,093,303,401	1,227,702,662
4,375,882,993	4,559,462,112
7,011,966	6,774,458
3,678,148,051	3,471,780,376
59,996,871	75,721,168
153,467	81,500
1,930,024,668	1,531,091,114
13,761,578	14,578,455
166,677,369	129,187,108
271,257,893	302,710,288
2,158,925,988	2,194,501,539
13,755,144,245	13,513,590,779

*Transmission charge income from the gas transmitted through company's own transmission pipeline to Bakhrabad Gas Distribution Company Limited (BGDCL) and Jalalabad Gas Transmission & Distribution System Limited (JGTDSL) is shown under operational income.

**Demand Charge income on the approved load of the metered customers other than domestic ones is been incorporated from 01/07/2019 by BERC order # 2019/2 dated 30/06/2019. and continue last BERC order no # 2022/09 dated 04/06/2022.

8. Cost of Sales

Gas production cost
Gas Transmission Charge
Gas Development Charge
Energy security fund (ESF) charge
BERC Research Fund Charges (BERCRF)
LNG Charge-BOGMC(PB)
VAT for Gas Purchase

July-25 to Mar-26 Taka	July-24 to Mar-25 Taka
19,528,393,188	18,736,867,002
10,447,896,790	9,982,153,703
5,495,169,533	5,411,913,089
5,608,394,969	5,517,756,615
342,110,485	330,926,024
212,662,272,706	204,380,955,942
25,380,401,482	24,116,345,413
279,464,639,152	268,476,917,787

9. Current Tax

Provision for income tax during the year

July-25 to Mar-26	July-24 to Dec-24
Taka	Taka
2,339,093,948	4,948,073,023
2,339,093,948	4,948,073,023

9.1 As per the Paragraph 81(c) of IAS 12 "Income Taxes", reconciliation of effective tax rate is:

Particulars	July-25 to March-26		July-24 to March-25	
	%	Taka	%	Taka
Profit before tax		(3,854,285,073)	-	(4,571,316,735)
Effective current tax	-60.69%	2,339,093,948	-108.24%	4,948,073,023
Effective deferred tax	1.33%	(51,385,710)	0.97%	(44,334,944)
Income Tax expenses	-59.35%	2,287,708,238	-107.27%	4,903,738,079

10. Earning per share

Basic EPS

Net Profit attributable to the ordinary shareholders
Number of ordinary shares outstanding

July-25 to Mar-26	July-24 to Mar-25
Taka	Taka
(6,141,993,311)	(9,475,054,814)
989,221,831	989,221,831
(6.21)	(9.58)

During July 2025 to March 2026, as per the Finance Ordinance 2025, the tax deducted at source (TDS) on gas bills was reduced to 0.6% from 2% in the previous year. Consequently, TDS for the period amounted to BDT 233.90 crore, compared to BDT 494.80 crore in the same period of the previous year.

Despite incurring a loss, the company is subject to minimum tax provisions under Section 163 of the Income Tax Act, 2023, the tax deducted at source is treated as minimum tax. Due to the reduction in the tax deduction rate, the company's current tax liability decreased significantly. As a result, there was a significant change in the company's earnings per share (EPS) compared to the previous period.

11. Net operating cash flow per share (NOCFPS)

Net operating cash flows
Number of ordinary shares outstanding

July-25 to Mar-26	July-24 to Mar-25
Taka	Taka
(10,760,834,128)	13,866,598,246
989,221,831	989,221,831
(10.88)	14.02

The significant change in NOCFPS is mainly due to higher payments for gas purchases compared to collections from gas sales, relative to the previous period.

12. Net Asset Value (NAV) Per Share

Net Assets (Total Assets- Liabilities)
Number of ordinary shares outstanding

31 March 2025	30-Jun-25
Taka	Taka
82,816,170,196	89,156,007,875
989,221,831	989,221,831
83.72	90.13

Due to a significant net loss incurred during the period from July 2025 to March 2026, the Net Asset Value (NAV) per share decreased significantly.

13. Reconciliation of net profit with cash flows from operation activities:

Profit/(loss) before
income tax

Adjustments for:

Depreciation
Bad Debt
Interest Payment Adjustment
Profit/ loss on the sale of fixed assets
Income Tax Adjustment

July-25 to Mar-26	July-24 to Mar-25
Taka	Taka
(3,854,285,073)	(4,571,316,735)
1,259,705,514	575,039,736
358,968,564	312,837,773
5,030,306	-
(190,660)	-
(2,339,093,948)	(4,948,073,023)

Changes in:

Inventories
Accounts receivable
Advance, deposit & prepayments
Group Current Account
Other Current Asset
Trade and Other Payable
Liability for Expenses
Net Cashflows from operating activities

183,638,669	(506,306,250)
(18,944,206,664)	(11,030,517,321)
(238,163,336)	(141,889,744)
(207,963,480)	(296,367,409)
580,939,960	42,045,929
8,863,014,184	34,111,683,077
(282,513,236)	319,462,212
(10,760,834,127)	13,866,598,245

14. Related party disclosure

i) Related party transactions

During the year, the company carried out a number of transactions with related parties the normal course of business. The name of the related parties and nature of these transactions have been set out in accordance with the provisions of IAS 24: Related Party Disclosure.

(Amount in Million Taka)

Name of Parties	Relationship	Nature of transaction	Net transaction during the year	Outstanding as on 31.03.2026 Receivable/ (Payable)	Outstanding as on 30.06.2025 Receivable/ (Payable)
Petrobangla	Controlling Authority	Gas Purchase	297,322	153,009	(144,314)
BAPEX	Inter-company	Gas Purchase	481	209	(272)
BGFCL	Inter-company	Gas Purchase	2,665	1,450	(1,215)
RPGCL	Inter-company	Gas Purchase	390	262	(129)
GTCL	Inter-company	Gas Transmission	16,196	9,249	(6,948)
BAPEX	Inter-company	Inter-company loan	(98)	358	455
GTCL	Inter-company	Inter-company loan	3,275	8,990	5,715
Total			320,233	173,526	(146,708)

ii) Particulars of Directors of Titas Gas Transmission and Distribution Company Limited

	BOD of TGTDPCL	Entities where they have interests
Mohammad Saiful Islam	Chairman	Secretary, Energy & Mineral Resources Division
Md. Rezaul Karim	Director	Chairman, BPDB
Md. Arfanul Hoque	Director	Chairman, Petrobangla
Md. Fazlur Rahman	Director	Chairman, BCIC, BCIC Bhaban
Md. Hasanul Matin	Director	Additional Secretary, Finance Division, Ministry of Finance
Hayat Md. Feroze	Director	Joint Secretary, Energy & Mineral Resources Division
Dr. Mohammad Musa	Independent Director	Professor & Dean, School of Business and Economics United International University
Salima Jahan	Independent Director	Former Additional Secretary
Mr. Shahnewaz Parvez	Director	Managing Director, Titas Gas T & D PLC

15. Disclosure as per Schedule XI, Part II, Para 4 of the Companies Act 1994

Managing Director remuneration and benefit

1,531,808

1,444,222