

**M. J. ABEDIN & CO**  
**এম. জে. আবেদীন এন্ড কোং**  
**CHARTERED ACCOUNTANTS**

**BAKHRABAD GAS DISTRIBUTION COMPANY  
LIMITED**

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Auditor's report and Audited Financial Statements  
As at and for the year ended 30 June 2022



An independent member firm of Moore Global Network Limited

**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**

Chapapur, P.O. 97  
Cumilla - 3500, Bangladesh

**BAKHRABAD GAS DISTRIBUTION COMPANY  
LIMITED**

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Auditor's report and Audited Financial Statements  
As at and for the year ended 30 June 2022

**Independent Auditor's Report****To the Shareholders of Bakhrabad Gas Distribution Company Limited****Report on the Audit of the Financial Statements****Qualified Opinion**

We have audited the financial statements of Bakhrabad Gas Distribution Company Limited, which comprise the statement of financial position as at 30 June 2022, and the statement of profit or loss and other comprehensive income, statement of cash flow and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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 give a true and fair view of the, the financial position of the company as at 30 June 2022 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

**Basis for Qualified Opinion**

- a. As at 30 June 2022 the balance of 'Collection Account' of 465 bank accounts is Tk. 3,872,282,297 (Note - 16.00) against Tk. 3,501,453,677 being balance as per bank statements. No reconciliation was available for Tk. 370,828,619 being excess deposit shown in company book.
- b. Accounting of Deferred Tax was not made in accordance with to the requirement of IAS-12: Income Taxes. In absence of required information, we were unable to quantify the impact of deferred tax on the financial statements.
- c. Lease accounting was not made as per the requirement of IFRS 16: Leases. In absence of required information, we were unable to quantify the impact of lease on the financial statements.
- d. 'Inter-Company current accounts' under current liabilities (Note – 25.00) of Tk. 162,984,777 respectively as at June 30, 2022, were not supported by confirmation by the concerned parties. In absence of confirmation in support of the balance shown by BGDCL in its book by the parties concerned, we were unable to determine if any adjustments to these balances are necessary.
- e. As per the "Physical Inventory Report" for the year ended 30 June 2022 of 14 different depots there are Damaged, Non-moving and Slow-moving items but the reported entity did not make any provision for those items. We were not able to quantify the amount of provision to be made in absence of schedule showing the value of such Damaged, Non-moving and Slow-moving items.
- f. In note # 10 to the financial statements company has disclosed Inventories of Tk. 466,357,485 which includes 'L/C Goods in Transit' of Tk. 45,020,927 and though against the Goods in transit only Tk. 1,698,897 was paid as LC opening and other charges and no inventories was received by the company within 30 June 2022. However, the inventories were subsequently received within the next 2(two) months.



We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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 Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

### **Emphasis of Matter**

We draw attention to Note 4.9. (b) and 4.9. (c) of the financial statements, which describe matters related to the accounting of VAT on sales and recognition of Interest on loan to employees respectively. Our opinion is not modified in respect of these matters.

### **Other Information**

Management is responsible for the other information. The other information comprises all of the information in the *Annual Report* other than the financial statements and our auditors' report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact. We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards 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.
- 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 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 and the Securities and Exchange Rules 1987, 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;
- b) in our opinion, proper books of account as required by law have been kept by the company as it appeared from our examination of those books;
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account; and
- d) the expenditure incurred was for the purposes of the Company's business for the year.



**M. J. ABEDIN & CO.**  
**Chartered Accountants**  
Reg. No.- N/A

Kamrul Abedin FCA, Partner  
Enrollment No.- 527

DVC: 2210200527 AS 784831

Dated, Dhaka  
19 October 2022

**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
Statement of Financial Position  
As at June 30, 2022

| Particulars   | Notes | Amount in Taka        |                       |
|---|-------|-----------------------|-----------------------|
|   |       | 2021-2022             | 2020-2021             |
| <b>NON-CURRENT ASSETS :</b>                         |       |                       |                       |
| Property, plant and equipment                       | 5     | 3,722,491,429         | 3,863,151,278         |
| Capital Work-in-progress                            | 6     | 34,526,947            | 42,297,308            |
| Investments   | 7     | 6,653,878,034         | 5,647,300,774         |
| Loan to inter company                               | 8     | 2,776,665,750         | 3,118,814,580         |
| Loan to employees- Non-current portion              | 9     | 316,526,216           | 372,436,059           |
|   |       | <b>13,504,088,376</b> | <b>13,043,999,998</b> |
| <b>CURRENT ASSETS :</b>                             |       |                       |                       |
| Loan to employees-Current Portion                   | 9     | 58,924,192            | 68,769,677            |
| Inventories of stores and other materials           | 10    | 466,357,485           | 443,572,742           |
| Advance, deposit and pre-payments                   | 11    | 49,552,492            | 189,489,776           |
| Recoverable from KGDCL                              | 12    | 650,000,000           | 650,000,000           |
| Trade receivables                                   | 13    | 7,658,550,543         | 7,807,831,150         |
| Other receivables                                   | 14    | 349,513,372           | 485,007,634           |
| Current tax assets                                  | 15    | 1,356,585,291         | 1,310,847,920         |
| Cash and bank balances                              | 16    | 6,130,081,418         | 5,486,123,351         |
|   |       | <b>16,719,564,793</b> | <b>16,441,642,249</b> |
| <b>TOTAL-ASSETS</b>                                 |       | <b>30,223,653,169</b> | <b>29,485,642,247</b> |
| <b>SHAREHOLDERS' EQUITY &amp; LIABILITIES</b>       |       |                       |                       |
| <b>EQUITY:</b>                                      |       |                       |                       |
| Share capital                                       | 17    | 3,978,387,420         | 1,226,180,000         |
| Deposit for shares                                  | 18    | -                     | 2,752,207,427         |
| Capital reserves                                    | 19    | 915,072,894           | 915,072,894           |
| Depreciation fund                                   | 20    | 432,228,533           | 432,228,533           |
| Retained earnings                                   | 21    | 14,884,752,644        | 14,885,444,090        |
|   |       | <b>20,210,441,491</b> | <b>20,211,132,944</b> |
| <b>NON-CURRENT LIABILITIES:</b>                     |       |                       |                       |
| Customers' security deposits                        | 22    | 1,737,421,709         | 1,583,450,485         |
| Unsecured loan - local sources                      | 23    | 215,159,254           | 246,122,978           |
|   |       | <b>1,952,580,963</b>  | <b>1,829,573,463</b>  |
| <b>CURRENT LIABILITIES:</b>                         |       |                       |                       |
| Accrual & provisions                                | 24    | 1,799,053,290         | 1,854,170,172         |
| Inter-company current account                       | 25    | 162,984,777           | 98,679,209            |
| Current portion of unsecured loan                   | 26    | 30,962,621            | 30,962,897            |
| Liabilities for gas supplied                        | 27    | 6,067,630,027         | 5,461,123,562         |
|   |       | <b>8,060,630,715</b>  | <b>7,444,935,840</b>  |
| <b>Total liabilities</b>                            |       | <b>10,013,211,678</b> | <b>9,274,509,303</b>  |
| <b>TOTAL SHAREHOLDERS' EQUITY &amp; LIABILITIES</b> |       | <b>30,223,653,169</b> | <b>29,485,642,247</b> |

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

  
General Manager (F&A)  
BGDCL

  
Company Secretary  
BGDCL


  
Managing Director  
BGDCL

  
Director  
BGDCL

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

Place: Dhaka, Bangladesh  
Date: 2022  
19 OCT 2022



  
M. J. ABEDIN & CO  
Chartered Accountants  
Kamrul Abedin FCA, Partner  
Enrollment No.-527  
DVC:

2210200527AS784831

**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**Statement of Profit or loss and Other comprehensive Income**  
**For the year ended June 30, 2022**

| Particulars   | Notes | Amount in Taka        |                       |
|---|-------|-----------------------|-----------------------|
|   |       | 2021-2022             | 2020-2021             |
| Sales Revenue   | 28    | 24,451,970,918        | 24,691,289,287        |
| Other Operating Income  | 29    | 1,316,264,827         | 1,203,341,692         |
| <b>Total Revenue</b>  |       | <b>25,768,235,745</b> | <b>25,894,630,979</b> |
| <b>Cost of Sales:</b>   |       |                       |                       |
| Gas purchase (LNG, IOC Net & NG Including VAT)                                    | 30    | 20,536,079,624        | 19,884,900,263        |
| Transmission charge - inter-company   | 31    | 1,208,466,984         | 1,253,126,437         |
| Gas development fund margin   | 32    | 916,861,305           | 919,234,300           |
| Energy security fund margin   | 33    | 1,009,306,443         | 1,016,205,035         |
| RPGCL Operational Charge  | 34    | 48,158,361            | 44,534,494            |
| Petrobangla Margin  | 35    | 163,784,787           | 171,197,020           |
| BERC research fund charges  | 36    | 7,814,411             | -                     |
|   |       | 23,890,471,915        | 23,289,197,548        |
| <b>Gross profit</b>   |       | <b>1,877,763,830</b>  | <b>2,605,433,431</b>  |
| Operating expenses  | 37    | 843,113,712           | 791,563,361           |
| Depreciation and amortization expenses  |       | 248,119,301           | 268,707,293           |
| Bad and doubtful debts expense/ (Income)  |       | (13,206,182)          | (3,775,635)           |
|   |       | <b>1,078,026,831</b>  | <b>1,056,495,018</b>  |
| <b>Operating profit</b>   |       | <b>799,736,999</b>    | <b>1,548,938,413</b>  |
| Other Non-operational Income  | 38    | 34,309,736            | 128,374,523           |
| Financial/Interest Income (Net)   | 39    | 563,664,400           | 558,935,033           |
| <b>Net profit before contribution to Beneficiaries' profit participation fund</b> |       | <b>1,397,711,135</b>  | <b>2,236,247,969</b>  |
| Contribution to Workers Profit Participation Fund                                 | 40    | 69,885,557            | 111,812,398           |
|   |       | <b>1,327,825,579</b>  | <b>2,124,435,570</b>  |
| <b>Profit before tax</b>  |       |                       |                       |
| Income tax expenses   | 41    | 643,899,989           | 637,330,671           |
| <b>Net profit after tax for the year</b>  |       | <b>683,925,589</b>    | <b>1,487,104,899</b>  |

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

  
General Manager (F&A)  
BGDCL

  
Company Secretary  
BGDCL

  
Managing Director  
BGDCL

  
Director  
BGDCL

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

Place: Dhaka, Bangladesh  
Date: 19 OCT 2022

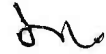


  
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**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
**Statements of Changes in Equity**  
For the year ended June 30, 2022

| Particulars  | Share capital        | Deposit for shares   | Capital reserve    | Depreciation Fund  | Retained earnings     | Total Equity          |
|--|----------------------|----------------------|--------------------|--------------------|-----------------------|-----------------------|
| <b>Balance as on 01-07-2021</b>  | 1,226,180,000        | 2,752,207,427        | 915,072,894        | 432,228,533        | 14,885,444,090        | 20,211,132,944        |
| Net profit after tax transferred from Statement of profit or loss and other comprehensive Income | -                    | -                    | -                  | -                  | 683,925,589           | 683,925,589           |
| Add/Less: Transferred to share capital   | 2,752,207,420        | (2,752,207,420)      | -                  | -                  | -                     | -                     |
| Less/Add: Transferred to retained earnings   | -                    | (7)                  | -                  | -                  | 7                     | -                     |
| Add: Adjustment for excess payment of incentive bouns during 2019-20                             | -                    | -                    | -                  | -                  | 36,221,571            | 36,221,571            |
| Less: Adjustment of additional amount of Accounts Receivable recorded previously                 | -                    | -                    | -                  | -                  | (370,838,613)         | (370,838,613)         |
| Dividend paid to Government  | -                    | -                    | -                  | -                  | (350,000,000)         | (350,000,000)         |
| <b>Balance as on 30-06-2022</b>  | <b>3,978,387,420</b> | <b>-</b>             | <b>915,072,894</b> | <b>432,228,533</b> | <b>14,884,752,644</b> | <b>20,210,441,492</b> |
| <b>Balance as on 01-07-2020</b>  | 1,226,180,000        | 2,752,207,427        | 1,024,076,102      | 432,228,533        | 13,598,339,191        | 19,033,031,253        |
| Net profit after tax transferred from Statement of profit or loss and other comprehensive Income | -                    | -                    | -                  | -                  | 1,487,104,899         | 1,487,104,899         |
| Less: Accrued interest on investment of FDR  | -                    | -                    | (17,452,415)       | -                  | -                     | (17,452,415)          |
| Grant from Government transferred to other income  | -                    | -                    | (91,550,793)       | -                  | -                     | (91,550,793)          |
| Dividend paid to Government  | -                    | -                    | -                  | -                  | (200,000,000)         | (200,000,000)         |
| <b>Balance as on 30-06-2021</b>  | <b>1,226,180,000</b> | <b>2,752,207,427</b> | <b>915,072,894</b> | <b>432,228,533</b> | <b>14,885,444,090</b> | <b>20,211,132,944</b> |

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

  
General Manager (F&A)  
BGDCL

  
Company Secretary  
BGDCL

  
Managing Director  
BGDCL

  
Director  
BGDCL

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

Place: Dhaka, Bangladesh

Date: 2022

19 OCT 2022



  
M. J. ABEDIN & CO

Chartered Accountants  
Kamrul Abedin FCA, Partner  
Enrollment No.-527

DVC: 2210200527AS784831



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
**Statement of Cash Flows**  
For the year ended 30th June, 2022

(Lakh Taka)

| Sl. No. | Particulars  | 2021-22        | 2020-21        |
|---------|--|----------------|----------------|
| 1       | <b>CASH FLOW FROM OPERATING ACTIVITIES :</b>         |                |                |
| a       | <b>Cash receipts :</b>                               |                |                |
|         | Cash received from customers against sales           | 254,984        | 258,070        |
|         | Cash security received from customers                | 1,734          | 396            |
|         | Refund of customers security                         | (195)          | (204)          |
|         | Interest received                                    | 7,086          | 5,613          |
|         | Other non-operational income received                | 341            | 385            |
|         | <b>Total cash received (a)</b>                       | <b>263,950</b> | <b>264,260</b> |
| b       | <b>Cash payments :</b>                               |                |                |
|         | Cash payment for gas purchases                       | 196,764        | 192,529        |
|         | Cash payment against gas development fund            | 9,258          | 8,770          |
|         | Cash payment against energy security fund            | 10,234         | 9,567          |
|         | Cash payment against transmission charges            | 13,802         | 10,145         |
|         | Cash payment against RPGCL operational charge        | 461            | 399            |
|         | Cash payment against Petrobangla margin              | 1,705          | 1,648          |
|         | Cash payment against BAPEx margin                    | -              | 9              |
|         | Cash payment against price deficit fund              | -              | 14             |
|         | Cash payment against support for shortfall fund      | -              | 181            |
|         | Payment of operating expenses                        | 8,903          | 9,930          |
|         | Payment of income tax including source tax           | 6,896          | 5,882          |
|         | Payment of workers profit participation fund         | 1,116          | 681            |
|         | <b>Total cash payments (b)</b>                       | <b>249,139</b> | <b>239,755</b> |
|         | <b>Net cash used by operating activities (a - b)</b> | <b>14,811</b>  | <b>24,505</b>  |
| 2       | <b>CASH FLOW FROM INVESTING ACTIVITIES :</b>         |                |                |
|         | Investment in fixed deposits                         | (9,766)        | (9,412)        |
|         | Investment in fixed deposits-BWWFF                   | (297)          | -              |
|         | Acquisition of fixed assets                          | (998)          | (353)          |
|         | Loan recovery from employee                          | 658            | 873            |
|         | Recovery of loan from GTCL and BAPEx                 | 3,421          | 1,370          |
|         | Interest received on investment of BWWFF             | -              | -              |
|         | <b>Net cash provided by investing activities (2)</b> | <b>(6,982)</b> | <b>(7,522)</b> |



(Lakh Taka)

| Sl. No. | Particulars   | 2021-22        | 2020-21       |
|---------|---|----------------|---------------|
| 3       | <b>CASH FLOW FROM FINANCING ACTIVITIES :</b>              |                |               |
|         | Repayment of ADP loan                                     | (310)          | (310)         |
|         | Payment of interest on loans                              | (111)          | (117)         |
|         | Received from BPPF against BWWFF                          | 125            | 682           |
|         | Dividend paid   | (3,500)        | (2,000)       |
|         | Cash received from Roads and Highways for works           | 2,408          | 1,835         |
|         | <b>Net cash used/provided by financing activities (3)</b> | <b>(1,388)</b> | <b>90</b>     |
| 4       | <b>Net increase/(decrease) in cash</b>                    | <b>6,440</b>   | <b>17,073</b> |
| 5       | Opening cash and cash equivalents                         | 54,861         | 37,788        |
| 6       | <b>Closing cash and cash equivalents (4 + 5)</b>          | <b>61,301</b>  | <b>54,861</b> |

The accompanying notes and schedules form an integral part of the financial statements and are to be read in conjunction therewith.

  
General Manager (F&A)  
BGDCL

  
Company Secretary  
BGDCL

  
Managing Director  
BGDCL


  
Director  
BGDCL

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

Place: Dhaka, Bangladesh

Date: 2022

19 OCT 2022

  
M. J. ABEDIN & CO  
Chartered Accountants  
Kamrul Abedin FCA, Partner  
Enrollment No.-527  
DVC:

2210200527AS784831



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
**(A Company of Petrobangla)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**As at and for the year ended 30 June 2022**

**1. LEGAL STATUS AND ACTIVITIES OF THE COMPANY:**

The Company started its function since 7 June, 1980 in the name of Bakhrabad Gas Systems Limited (BGSL) as a model company in the gas sector with the responsibilities of gas production, transmission and distribution. Later on, the production activities of the Company including Bakhrabad Gas Fields was handed over to Bangladesh Gas Fields Company Limited (BGFCL) on 31 May, 1989 under a reorganising plan of the companies under Petrobangla. On the other hand according to the Government decision, the Bakhrabad-Demra and the Bakhrabad-Chattagram Transmission pipelines of the company were handed over to Gas Transmission Company Limited (GTCL) on 2 September, 2004 and 18 October, 2004 respectively. As a result, the activities of the company confined to gas distribution and marketing only. Subsequently, two new companies namely "Karnaphuly Gas Distribution Company Limited" (KGDCL) comprising of erstwhile BGSL's greater Chattagram and Chattagram Hill Tracts franchise area and "Bakhrabad Gas Distribution Company Limited" (Original company) comprising of greater Noakhali, Cumilla, Chandpur and TGTDC's Brahmanbaria District were formed by reforming Titas Gas Transmission and Distribution Company Limited (TGTDC) and Bakhrabad Gas Systems Limited (BGSL).

The principal activities of the company are:

- i. To purchase natural gas from gas producing companies of Petrobangla. and
- ii. To sell natural gas to different consumers of greater Noakhali, Cumilla, Chandpur and Brahmanbaria District.

**2. FINANCIAL STRUCTURE:**

The Company's Financial Structure Comprises of:

- a) Equity capital all of which are effectively owned by Petrobangla on behalf of the Government of Bangladesh; and
- b) Long Term Loan comprising of local currency loans only.

**3. BASIS OF PREPARATION, PRESENTATION AND DISCLOSURE OF FINANCIAL STATEMENTS:**

**3.1. Basis of Measurement:**

The financial statements have been prepared on the Historical Cost Basis. The financial statements, therefore, do not take into consideration the effect of inflation.

**3.2. Statement of compliance:**

The financial statements have been prepared in compliance with the requirements of the **International Financial Reporting Standards (IFRSs), Companies Act 1994** and other relevant and applicable local laws and regulations.

**3.3. Presentation of Financial Statements:**

The presentation of these financial statements is in accordance with the guidelines provided by **IAS 1: Presentation of Financial Statements**.

The financial statements comprise:

- a) Statement of Financial Position as at 30 June 2022;
- b) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2022;
- c) Statement of Changes in Shareholders' Equity for the year ended 30 June 2022;



- d) Statement of Cash Flows for the year ended 30 June 2022 and
- e) Notes to financial statements, comprising summary of significant accounting policies and explanatory information.

### 3.4. Other Regulatory compliance

The Company is required to comply with amongst others, the following laws and regulations with latest amendments:

- The Companies Act 1994
- The Income Tax Ordinance 1984 with latest amendments
- The Income Tax Rules 1984 with latest amendments
- The Value Added Tax (VAT) Act 2012 with latest amendments
- The Value Added Tax (VAT) Rules 2016 with latest amendments
- Bangladesh Labour Law 2006 (Amendment-2013) and
- Bangladesh Labour Rules 2015

### 3.5. Reporting Currency

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency. All financial information presented has been rounded off to the nearest Taka except where indicated otherwise.

### 3.6. Accrual Basis

The financial statements have been prepared, except cash flow information, using the accrual basis of accounting.

### 3.7. Going Concern

The Company has adequate resources to continue in operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. As per management assessment there are no materials uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

### 3.8. Reporting Period

The Financial Statements cover one year from 01 July 2021 to 30 June 2022.

### 3.9. Date of Authorisation:

The Board of Directors has authorized the financial statements on 18-09-2022.

### 3.10. Comparative Information

Comparative information has been disclosed in respect of the year end 30 June 2021 for all numerical information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

Figures for the year end 30 June 2021 have been re-arranged wherever considered necessary to ensure better comparability with the current year.

### 3.11. Use of Estimates and Judgments

The preparation of financial statements in conformity with the **International Financial Reporting Standards (IFRSs)** require management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Any revision of accounting estimates is recognized in the period in which the estimates are revised and in any future periods affected.



In particular, the key areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements include depreciation, inventory valuation, accrued expenses and other payables.

#### 4. **SIGNIFICANT ACCOUNTING POLICIES:**

The principal accounting policies followed in preparing the Financial Statements of the Company are as follows:

##### 4.1. **PROPERTY, PLANT AND EQUIPMENT :**

###### **Recognition and Measurement**

These are initially stated at cost of acquisition and subsequently stated at cost less accumulated depreciation in compliance with the requirement of **IAS 16: Property, Plant and Equipment**. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its location and condition for its intended use inclusive of inward freight, duties and non-refundable taxes.

Fixed Assets do not include any assets held under lease.

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

###### **Maintenance Activities**

Expenditure incurred after the assets have been put into operation, such as repairs & maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an additional cost of the assets.

###### **DEPRECIATION:**

Freehold land and other land interest are not depreciated. Other tangible fixed assets are depreciated on a straight line basis at the rates sufficient to write off historical cost over their estimated useful lives. Depreciation is charged on assets acquired on the date of acquisition. Depreciation rates for the principal categories of assets are as follows:

| <b><u>Type of Assets</u></b>          | <b><u>Rate of depreciation</u></b> |                            |
|---------------------------------------|------------------------------------|----------------------------|
|                                       | <b><u>30 June 2022</u></b>         | <b><u>30 June 2021</u></b> |
| Freehold concrete and brick structure | 2.50%                              | 2.50%                      |
| Transmission Line                     | 3.33%                              | 3.33%                      |
| Distribution Line                     | 5.00%                              | 5.00%                      |
| Transmission and distribution plant   | 5.00%                              | 5.00%                      |
| Office and electrical equipment       | 20.00%                             | 20.00%                     |
| Consumer Metering Station             | 10.00%                             | 10.00%                     |
| Vehicle                               | 20.00%                             | 20.00%                     |
| Other assets                          | 2.50% to 30.00%                    | 2.50% to 30.00%            |

##### 4.2. **CAPITAL WORK-IN-PROGRESS:**

These expenditures will be capitalized and recognised as items of property, plant and equipment when they will be ready for intended use. No depreciation is charged on capital work-in-progress as it is not yet available for use.



#### 4.3. LOAN TO EMPLOYEES :

The portion of loan to employees' recoverable during the next financial year is considered as current assets and the remaining balance of loan to employee is shown as non-current assets.

#### 4.4. INVENTORIES :

Inventories are valued at average historical cost being the market value of inventories are higher than the cost.

#### 4.5. ACCOUNTS RECEIVABLE :

Accounts receivable are valued at their realizable value being the provision for bad debt @ 3% on the amount receivable from non-bulk customers as on 30 June as per Management decision.

#### 4.6. CAPITAL RESERVES:

Capital reserves consists of Hydro-carbon Development fund and Grants from Government. Under a Government order the Hydrocarbon Development fund has been made out of sales revenue @ 2.5% on end users price for future development expenditure of the company and other group operating companies engaged in gas production, transmission and distribution. However, the creation of Hydro-carbon development fund was discontinued from 1st December, 1998.

Grant received from Government has been used for extensions of the gas supply infrastructure. This year the Grant amount has been recognized as other income and shown in Profit and loss Account.

#### 4.7. LONG TERM BORROWINGS :

Current portion of long term local loans i.e overdue and loans repayable during the next financial year has been shown as current liability in the Statement of Financial Position and the remaining balances are shown under the head "Non-current Liabilities".

#### 4.8. CUSTOMERS SECURITY DEPOSITS :

Deposits by the customers in cash as security against gas connection as required under gas supply contracts are shown as "Non-current Liabilities".

#### 4.9. REVENUE :

- (a) In Compliance with IFRS 15: Revenue from Contract with Customer, the Company recognize as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- i. Identify the contract with a customer;
- ii. Identify the performance obligations to the contract;
- iii. Determine the transaction price;
- iv. Allocate the transaction price to the performance obligations in the contract; and
- v. Recognize revenue when (or as) it satisfies a performance obligation;

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer.

The company's main source of income is from the sale of gas to different categories of customers at the price set by the Bangladesh Energy Regulatory Commission. Sales are valued on an accrual basis except in respect of penalties for late payment by gas customers which is shown as cash basis under the head of other operational income.



**(b) VAT on sales:**

Following the Natural Gas Price Distribution as set up by Bangladesh Energy regulatory commission (BERC), the company recognizes its revenue adding VAT and also, cost of purchase adding VAT. This is contradictory with the provision of para- 47 of IFRS -15: Revenue from Contracts with Customers which state that, 'The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties (for example, some sales taxes)'. Moreover, VAT is not revenue for the company, VAT is collected from consumers on behalf of the Government. Similarly, payment of VAT is not an expense it is input VAT where is eligible for getting credit.

- (c) Interest on Loans to employees was recognized on a cash basis which is not in accordance with the requirement of IAS – 1: Presentation of Financial Statements while the basis of preparation of financial statements is accrual basis.

**4.10. EXPENDITURE :**

All known expenditures have been accounted for in the final accounts irrespective of whether the same is paid or not upto 30th June, 2022.

**4.11. PROVISION FOR TAX :**

Provision for corporate tax has been made @ 27.5% on net profit earned during the year as per Income Tax Ordinance, 1984.

**4.12. 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 contributions into a separate fund and will have no legal or constructive obligation to pay further amount. The company maintains the recognized contributory provident fund for all permanent employees at which the company contribute @ 8.33% and employees @ 10% of Basic salary. The Employees' Contributory Provident Fund was obtained recognition from Income Tax Authority on 1 February 1992 and is considered as defined contribution plan as it meets the recognition criteria specified for the purpose in IAS, 19.
- (ii) The Company operates a Recognized Gratuity Fund and a Welfare Fund managed by an Independent Board of Trustees for the benefit of employees.
- (iii) The company also recognizes a provision for Beneficiary Profit Participation and Welfare Fund @ 5% of net profit before tax in accordance with the provision 234 (Kha), Chapter 15 of Bangladesh Labour Law 2006.

**4.13. RPGCL OPERATIONAL CHARGE:**

As per the Bangladesh Energy Regulatory Commission (BERC) order 2018/04, dated 16 October, 2018, with effect from 18 September, 2018, an RPGCL operational charge @ Tk. 0.05 per cubic meter of regasified gas sales to end users has been created and it was shown as charge to the Statement of Profit or Loss and Other Comprehensive Income.

**4.14. PETROBANGLA MARGIN:**

As per the Bangladesh Energy Regulatory Commission (BERC) order 2018/04, dated 16 October, 2018, with effect from 18 September, 2018, a Petrobangla margin @ Tk. 0.0553 per cubic meter of gas sales to end users has been created and it was shown as charge to the Statement of Profit or Loss and Other Comprehensive Income.



**4.15. BERC RESEARCH FUND MARGIN:**

As per the Bangladesh Energy Regulatory Commission (BERC) order 2022/10, dated 04 June, 2022 with effect from 1st June, 2022, a BERC research fund margin @ Tk. 0.0300 per cubic meter of gas sales to end users has been created and it was shown as charge to the Statement of Profit or Loss and Other Comprehensive Income.

**4.16. INTEREST ON LOAN:**

Borrowing costs are recognized as expenses in the period in which they are incurred unless capitalization of such is allowed under IAS 23: Borrowing Costs.

**4.17. BENEFICIARY PROFIT PARTICIPATION FUND:**

The amount of contribution to beneficiary profit participation fund has been calculated @ 5% of net profit before such provision as per section 235(Cha) of Bangladesh Labour Act, 2006 and section 119(3) of the Company Act, 1994.

**4.18. LOAN TO INTER-COMPANY:**

**Gas Transmission Company Ltd. (GTCL):**

Under the loan agreement signed between BGDCL and GTCL, the Company has paid an amount of Tk.32 crore for implementation of Bibiyan-Dhanua 36 diameter 138 kilometer Transmission Pipeline, Tk.57.27 crore for implementation of "Construction of Anowara-Fouzdarhat Gas Transmission Pipeline Project" and Tk. 177.49 crore for "Moheskhali-Anowara Gas Transmission Parallel Pipeline Project", Tk.50.00 crore for "Moheskhali-Zero point (Kaldiar Char) – CTMS (Dalghat para) Gas Transmission Pipeline Project"

**Bangladesh Petroleum Exploration and Production Company Ltd. (BAPEX):**

Under the loan agreement signed between BGDCL and BAPEX, the Company has paid an amount of Tk. 20 crore with an interest of 2% per annum for implementation of a joint venture project of BAPEX with Santos to operate exploration activities in the sea at ring faced area of Mognama.

**4.19. EVENT AFTER REPORTING PERIOD:**

Events after the reporting period that provide additional information about the company's position at the date of Statement of Financial Position are reflected in the financial statements. Events after reporting period that are not adjusting events are disclosed in the notes when material.





| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

#### 5.00 Property, Plant and Equipment:

Cost:

Opening balance

Add: Addition during the year

Less: Sales/adjustment during the year

Add: Intangible assets

Closing balance at cost

Less: Accumulated Depreciation

Written down value as on 30 June

|                      |                      |
|----------------------|----------------------|
| 7,701,630,057        | 7,680,646,270        |
| 107,459,453          | 34,607,773           |
| 7,809,089,510        | 7,715,254,043        |
| -                    | 13,623,986           |
| 7,809,089,510        | 7,701,630,057        |
| -                    | -                    |
| <b>7,809,089,510</b> | <b>7,701,630,057</b> |
| 4,086,598,081        | 3,838,478,779        |
| <b>3,722,491,429</b> | <b>3,863,151,278</b> |

A schedule of property, plant & equipment has been given in Annexure - 01.

#### 6.00 Capital Work-in-Progress :

Opening balance

Add: Addition during the year: CWIP-Consumer metering station

CWIP-Transmission & distribution plant

Less: Transferred to: Computer Equipment Software

Consumer Metering Station

|                   |                   |
|-------------------|-------------------|
| 42,297,308        | 41,574,917        |
| 4,999,510         | 722,391           |
| 4,597,537         | -                 |
| <b>51,894,355</b> | <b>42,297,308</b> |
| 12,219,800        | -                 |
| 5,147,608         | -                 |
| <b>34,526,947</b> | <b>42,297,308</b> |

#### Details of capital work-in-progress :

Distribution Line

Civil construction

Consumer Metering Station

Computer Software

Transmission & Distribution plant

|                   |                   |
|-------------------|-------------------|
| 11,266,071        | 11,266,071        |
| 18,089,046        | 18,089,046        |
| 574,292           | 722,391           |
| -                 | 12,219,800        |
| 4,597,537         | -                 |
| <b>34,526,947</b> | <b>42,297,308</b> |

#### 7.00 Investment :

Investment in FDR (Note-7.01)

Investment in shares (ICB Islamic Bank) (Note-7.02)

|                      |                      |
|----------------------|----------------------|
| 6,652,500,154        | 5,646,147,854        |
| 1,377,880            | 1,152,920            |
| <b>6,653,878,034</b> | <b>5,647,300,774</b> |

#### 7.01 Investment in FDR :

Own Fund (Note-7.01.01)

Customers Security Deposit (Note - 7.01.02)

Depreciation Fund (Note-7.01.03)

Hydro-carbon Development Fund(Note-7.01.04)

Bangladesh Workers' Welfare Foundation Fund (Note-7.01.05)

|                      |                      |
|----------------------|----------------------|
| 23,633,200           | 22,246,661           |
| 1,960,370,298        | 1,707,631,133        |
| 3,660,011,191        | 3,062,383,618        |
| 915,383,793          | 790,517,312          |
| 93,101,672           | 63,369,130           |
| <b>6,652,500,154</b> | <b>5,646,147,854</b> |

#### 7.01.01 FDR of Own Fund:

##### Government Banks :

Bangladesh Krishi Bank

|            |            |
|------------|------------|
| 23,633,200 | 22,246,661 |
|------------|------------|

#### 7.01.02 Customers Security Deposit :

##### Government Banks :

Agrani Bank Ltd.

Bangladesh Development Bank Limited

Bangladesh Krishi Bank

Basic Bank Ltd.

Rupali Bank Limited

Sonali Bank Ltd.

Sub-Total

|                      |                      |
|----------------------|----------------------|
| 105,360,000          | 200,000,000          |
| 52,685,000           | 50,000,000           |
| 293,554,594          | 201,919,184          |
| 695,173,012          | 696,059,353          |
| 253,944,000          | 70,000,000           |
| 105,360,000          | 100,000,000          |
| <b>1,506,076,606</b> | <b>1,317,978,537</b> |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**Non-Government Banks :**

National Bank Limited  
AB Bank Ltd.  
First Security Islami Bank Ltd.  
Padma Bank Ltd.  
Social Islami Bank Ltd.

|                      |                      |
|----------------------|----------------------|
| 31,957,473           | 70,000,000           |
| 105,000,000          | -                    |
| 171,070,688          | 185,137,589          |
| 42,890,532           | 40,671,415           |
| 103,375,000          | 93,843,592           |
| <b>454,293,692</b>   | <b>389,652,596</b>   |
| <b>1,960,370,298</b> | <b>1,707,631,133</b> |

**Sub-Total**

**Total**

**7.01.03 Depreciation Fund :**

**Government Banks :**

Bangladesh Development Bank Limited  
Bangladesh Krishi Bank  
Janata Bank Ltd.  
Rupali Bank Ltd.  
Basic Bank Ltd.

|                      |                      |
|----------------------|----------------------|
| 100,000,000          | -                    |
| 700,663,613          | 348,813,370          |
| 103,043,131          | 110,983,482          |
| 588,974,772          | 437,127,660          |
| 1,407,517,542        | 1,487,265,780        |
| <b>2,900,199,058</b> | <b>2,384,190,292</b> |

**Sub-Total**

**Non-Government Banks :**

AB Bank Ltd.  
NRB Global Bank Ltd.  
First Security Islami Bank Ltd.  
Social Islami Bank Ltd.  
Union Bank Ltd.  
National Bank Limited

|                      |                      |
|----------------------|----------------------|
| 87,994,128           | 64,002,002           |
| 63,808,688           | 59,648,225           |
| 372,545,082          | 274,183,695          |
| 128,729,286          | 166,975,937          |
| -                    | 13,383,468           |
| 106,734,949          | 100,000,000          |
| <b>759,812,133</b>   | <b>678,193,326</b>   |
| <b>3,660,011,191</b> | <b>3,062,383,618</b> |

**Sub-Total**

**Total**

**7.01.04 Hydro-carbon Development Fund :**

**Government Banks :**

Agrani Bank Ltd.  
Bangladesh Krishi Bank  
Janata Bank Ltd.  
Basic Bank Ltd.  
Rupali Bank Ltd.

|                    |                    |
|--------------------|--------------------|
| -                  | 100,000,000        |
| 489,533,017        | 264,041,279        |
| 102,901,201        | 57,076,257         |
| 176,443,458        | 205,370,316        |
| 100,000,000        | -                  |
| <b>868,877,676</b> | <b>626,487,852</b> |

**Sub-Total**

**Non-Government Banks :**

Bangladesh Commerce Bank Limited  
IFIC Bank Ltd.

|                    |                    |
|--------------------|--------------------|
| -                  | 20,000,000         |
| 46,506,117         | 144,029,460        |
| <b>46,506,117</b>  | <b>164,029,460</b> |
| <b>915,383,793</b> | <b>790,517,312</b> |

**Sub-Total**

**Total**

**7.01.05 Bangladesh Workers' Welfare Foundation Fund :**

**Government Banks :**

Janata Bank Limited

|                   |                   |
|-------------------|-------------------|
| 42,360,000        | 40,000,000        |
| <b>42,360,000</b> | <b>40,000,000</b> |

**Sub-Total**

**Non-Government Banks :**

IFIC Bank Ltd.  
AB Bank Ltd.

|                   |                   |
|-------------------|-------------------|
| 24,741,672        | 23,369,130        |
| 26,000,000        | -                 |
| 50,741,672        | 23,369,130        |
| <b>93,101,672</b> | <b>63,369,130</b> |

**Sub-Total**

**Total**

**Total investment in Government Bank**

**Total investment in Non-Government Bank**

**Total Investment in FDR**

|                      |                      |
|----------------------|----------------------|
| <b>5,341,146,539</b> | <b>4,390,903,342</b> |
| <b>1,311,353,615</b> | <b>1,255,244,511</b> |
| <b>6,652,500,154</b> | <b>5,646,147,854</b> |

**Ratio of investment between Government Bank and Non-Government Bank :**

Government Banks  
Non-Government Banks

80%                      78%  
20%                      22%



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**7.02 Investment in shares (ICB Islamic Bank) :**

Balance as on 01 July  
Less : Unrealised loss due to decrease in Market value of shares  
Balance as on 30 June

|                  |                  |
|------------------|------------------|
| 1,152,920        | 2,812,000        |
| 224,960          | 1,659,080        |
| <b>1,377,880</b> | <b>1,152,920</b> |

**8.00 Loan to inter-company :**

Balance as on 1 July :  
Loan to GTCL  
Loan to BAPEX  
  
Add : Loan to GTCL during the year  
  
Less : Repayment received during the year :  
From GTCL  
From BAPEX

|                      |                      |
|----------------------|----------------------|
| 2,968,814,580        | 3,055,832,012        |
| 150,000,000          | 200,000,000          |
| 3,118,814,580        | 3,255,832,012        |
| -                    | -                    |
| 3,118,814,580        | 3,255,832,012        |
| 322,148,830          | 87,017,432           |
| 20,000,000           | 50,000,000           |
| 342,148,830          | 137,017,432          |
| <b>2,776,665,750</b> | <b>3,118,814,580</b> |

Balance as on 30 June

**9.00 Loan to Employees :**

Opening balance  
Add: Paid during the year  
  
Less : Recovery during the year  
Closing balance

|                    |                    |
|--------------------|--------------------|
| 441,205,736        | 528,519,523        |
| 10,178,763         | 10,236,847         |
| 451,384,499        | 538,756,370        |
| 75,934,091         | 97,550,634         |
| <b>375,450,408</b> | <b>441,205,736</b> |

**Details of loan to employees :**

Land purchase and house building loan  
Motor cycle purchase loan  
Computer purchase loan  
Furnishing loan  
Flood, Disaster etc. Loan

|                    |                    |
|--------------------|--------------------|
| 372,405,165        | 436,714,155        |
| 60,054             | 106,965            |
| 2,246,955          | 3,018,040          |
| 42,208             | 42,208             |
| 696,026            | 1,324,368          |
| <b>375,450,408</b> | <b>441,205,736</b> |

**Break-up of loan to employees :**

Current Portion  
Non-Current Portion

|                    |                    |
|--------------------|--------------------|
| 58,924,192         | 68,769,677         |
| 316,526,216        | 372,436,059        |
| <b>375,450,408</b> | <b>441,205,736</b> |

**10.00 Inventories of Stores & Other Materials :**

Stores and spares (Note-10.01)  
L/C Goods in transit

|                    |                    |
|--------------------|--------------------|
| 419,637,662        | 443,556,782        |
| 46,719,823         | 15,960             |
| <b>466,357,485</b> | <b>443,572,742</b> |

**10.01 Stores and spares :**

Opening balance  
Add: Purchase during the year  
  
Less : Consumed during the year  
Closing balance

|                    |                    |
|--------------------|--------------------|
| 443,556,782        | 441,225,180        |
| 226,888,579        | 117,937,116        |
| 670,445,360        | 559,162,297        |
| 250,807,698        | 115,605,515        |
| <b>419,637,662</b> | <b>443,556,782</b> |

A schedule of inventories of stores has been given in Annexure - 02.

**11.00 Advances, Deposits and Prepayments :**

Advance (Note-11.01)  
Deposits (Note-11.02)  
Pre-payments(Note-11.03)

|                   |                    |
|-------------------|--------------------|
| 31,651,508        | 177,166,877        |
| 2,989,605         | 2,989,605          |
| 14,911,379        | 9,333,294          |
| <b>49,552,492</b> | <b>189,489,776</b> |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**11.01 Advance:**

Advance against expense and purchase  
 Advance against incentive bonus  
 Advance to Contractors' & Suppliers'  
 Advance against BPPF

|                   |                    |
|-------------------|--------------------|
| 6,930,639         | 2,427,604          |
| -                 | 174,096,404        |
| 370,869           | 642,869            |
| 24,350,000        |                    |
| <b>31,651,508</b> | <b>177,166,877</b> |

**11.02 Deposit:**

T & T Board  
 Power Development Board  
 Bangladesh Oxygen Limited  
 Other security deposit(Grameen phone, Internet connection)  
 Customs deposit

|                  |                  |
|------------------|------------------|
| 287,400          | 287,400          |
| 793,360          | 793,360          |
| 4,069            | 4,069            |
| 561,710          | 561,710          |
| 1,343,066        | 1,343,066        |
| <b>2,989,605</b> | <b>2,989,605</b> |

**11.03 Pre-payments:**

Group Insurance premium  
 Prepaid fire, cyclone and theft insurance  
 Prepaid rates & taxes  
 Prepaid vehicle insurance

|                   |                  |
|-------------------|------------------|
| 9,351,568         | 9,068,006        |
| 198,964           | 265,288          |
| 3,953,557         | -                |
| 1,407,290         | -                |
| <b>14,911,379</b> | <b>9,333,294</b> |

**12.00 Recoverable from KGDCL:**

Balance at 1st July,  
 Less : Amount received during the year  
 Balance at 30th June,

|                    |                    |
|--------------------|--------------------|
| 650,000,000        | 650,000,000        |
| -                  | -                  |
| <b>650,000,000</b> | <b>650,000,000</b> |

**13.00 Trade Receivable :**

Receivable from customers (Note-13.01)  
 Less : Provision for Bad and doubtful debts (Note-13.02)

|                      |                      |
|----------------------|----------------------|
| 7,784,843,995        | 7,947,330,783        |
| 126,293,452          | 139,499,634          |
| <b>7,658,550,543</b> | <b>7,807,831,150</b> |

**13.01 Receivable from Customers :**

Bulk Customers (Note-13.01.01)  
 Non-Bulk Customers (Note-13.01.02)

|                      |                      |
|----------------------|----------------------|
| 3,575,062,269        | 3,297,342,996        |
| 4,209,781,726        | 4,649,987,788        |
| <b>7,784,843,995</b> | <b>7,947,330,783</b> |

**13.01.01 Bulk Customers :**

Category of Customers :  
 Power  
 Fertilizer

|                      |                      |
|----------------------|----------------------|
| 2,948,847,003        | 2,879,852,096        |
| 626,215,266          | 417,490,900          |
| <b>3,575,062,269</b> | <b>3,297,342,996</b> |

**13.01.02 Non-Bulk Customers :**

Category of Customers :  
 Compressed Natural Gas (CNG)  
 Captive Power  
 Industrial  
 Hotel and restaurant  
 Small and cottage industry  
 Seasonal  
 Domestic

|                      |                      |
|----------------------|----------------------|
| 822,223,110          | 1,333,348,122        |
| 187,625,689          | 236,890,207          |
| 142,486,295          | 201,461,307          |
| 126,925,621          | 139,193,931          |
| 80,578,202           | 84,774,147           |
| 2,137,237            | 2,137,237            |
| 2,847,805,571        | 2,652,182,837        |
| <b>4,209,781,726</b> | <b>4,649,987,788</b> |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

### 13.02 Provision for Bad and Doubtful Debts :

|                                  |                    |                    |
|----------------------------------|--------------------|--------------------|
| Opening Balance                  | 139,499,634        | 143,275,269        |
| Add: Provision for the year      | -                  | -                  |
|                                  | 139,499,634        | 143,275,269        |
| Less : Excess provision adjusted | 13,206,182         | 3,775,635          |
| Closing balance                  | <b>126,293,452</b> | <b>139,499,634</b> |

### 14.00 Other Receivable :

|   |                    |                    |
|---|--------------------|--------------------|
| Recoverable from employees                  | 22,481,802         | 29,249,833         |
| Recoverable from outsiders                  | 14,805,230         | 17,120,401         |
| Receivable from Gratuity Fund Trustee Board | 134,997,666        | 127,077,392        |
| Accrued interest on bank deposits           | 177,667,701        | 182,548,321        |
| Accrued interest on loan to BAPEX           | -                  | 383,219            |
| Accrued interest on loan to GTCL            | (439,027)          | 128,628,469        |
|   | <b>349,513,372</b> | <b>485,007,634</b> |

### 15.00 Current Tax Assets

|  |                      |                      |
|--|----------------------|----------------------|
| Provision for taxation:                    |                      |                      |
| Opening balance                            | 4,805,931,363        | -                    |
| Add: Addition during the year (note 41.00) | 569,332,465          | 637,330,671          |
|  | <b>5,375,263,828</b> | <b>637,330,671</b>   |
| Less/ Add: Adjustment during the year      | -                    | 4,168,600,692        |
|  | <b>5,375,263,828</b> | <b>4,805,931,363</b> |
| Less: Adjustment for over provision        |                      | -                    |
| Closing balance                            | 5,375,263,828        | <b>4,805,931,363</b> |
| Less: Advance Income Tax (Note-15.01)      | 6,731,849,119        | 6,116,779,283        |
| <b>Closing Balance</b>                     | <b>1,356,585,291</b> | <b>1,310,847,920</b> |

### 15.01 Advance Income Tax

|  |                      |                      |
|--|----------------------|----------------------|
| Opening balance  | 6,116,779,283        | 1,364,961,631        |
| Add: Paid during the year (Including source tax) (Note - 15.1.1) | 615,069,836          | 588,160,134          |
|  | 6,731,849,119        | 1,953,121,764        |
| Add/Less : Adjusted against provision for tax                    | -                    | 4,163,657,518        |
| Closing Balance  | <b>6,731,849,119</b> | <b>6,116,779,283</b> |

### 15.1.1 Addition during the year

|  |                    |                    |
|--|--------------------|--------------------|
| Advance income tax-u/s-64  | 3,643,500          | 2,800,500          |
| Tax deducted at source   | 569,332,465        | 567,366,847        |
| Amount deposited to Government Exchequer for filing Appeal to the Office of Commissioner of Taxes (Appeal) and Taxes Appeal Tribunal | -                  | 17,992,787         |
| Amount deposited to Government Exchequer against tax expenses for assesment year 2021-22   | 42,093,871         | -                  |
|  | <b>615,069,836</b> | <b>588,160,134</b> |

### 16.00 Cash and Bank Balances :

|   |                      |                      |
|---|----------------------|----------------------|
| Cash in hand                              | 822                  | 10,168               |
| Imprest Fund                              | 252,000              | 252,000              |
| Cash at Bank (Note-16.01)                 | 2,257,546,299        | 1,711,786,571        |
| Balance of Collection A/C (Annexure - 03) | 3,872,282,297        | 3,774,074,611        |
|   | <b>6,130,081,418</b> | <b>5,486,123,351</b> |

### 16.01 Cash at Bank:

|   |             |            |
|---|-------------|------------|
| Agrani Bank Limited, Rajgonj, Cumilla. STD - 709455 | 278,935,942 | 79,912,880 |
| Agrani Bank Limited, Jahapur, Cumilla. STD- 7033425 | 371,789     | 361,993    |
| Agrani Bank Limited, Cumilla. STD - 709459          | 7,863,960   | 65,299,298 |



|  | Amount in Taka |             |
|--|----------------|-------------|
|  | 2021-2022      | 2020-2021   |
| Agrani Bank Limited, Cumilla. STD - 709463                 | 4,548,358      | 6,864,891   |
| Agrani Bank Limited, Cumilla. STD - 709466                 | 374,970,220    | 352,564,236 |
| Agrani Bank Limited, BB Avenue, Dhaka. STD - 216146        | 268,242,923    | 446,071,343 |
| Agrani Bank Limited, Chandpur. STD - 1891477               | 125,721        | 121,800     |
| Agrani Bank Limited, Laksam. STD - 1442097                 | 40,541,410     | 13,620,470  |
| Agrani Bank Limited, Mirgonj, Senbag. STD - 484929         | 61,568         | 61,538      |
| Agrani Bank Limited, Chowmuhani. STD - 675773              | 198,175        | 195,667     |
| Agrani Bank Limited, Basurhat. STD - 781445                | 4,521,320      | 1,191,551   |
| Agrani Bank Limited, Hajigonj. STD - 1860190               | 223,066        | 26,632      |
| Agrani Bank Limited, Cumilla. STD - 02                     | 1,302          | 1,302       |
| Arab Bangladesh Bank Limited, Cumilla. STD - 5511-430      | 8,824,490      | 6,963,124   |
| Arab Bangladesh Bank Limited, Dhaka. STD - 8124-430        | 134,586        | 149,458     |
| Arab Bangladesh Bank Limited, B. Baria. STD - 7613-430     | 4,123,679      | 4,057,304   |
| Arab Bangladesh Bank Limited, Cumilla. STD - 41430         | 8,936,018      | 125,575     |
| Arab Bangladesh Bank Limited, Feni. STD - 843430           | 1,264,954      | 3,654,515   |
| Agrani Bank Limited, Matlab. STD - 579874                  | 620,032        | 85,459      |
| Agrani Bank Limited, Laxsmipur. STD - 275374               | 12,188         | 4           |
| Agrani Bank Limited, Chatkhil, Noakhali. STD - 265557      | 206,614        | 203,830     |
| Uttara Bank Limited, Cumilla. STD - 03                     | 41,469,463     | 29,427,775  |
| Uttara Bank Limited, Cumilla. STD - 04                     | 1,459,871      | 5,177,318   |
| Uttara Bank Limited, BGSL, Cumilla. STD - 04110            | 912,547        | 97,031,948  |
| Uttara Bank Limited, Cumilla. STD - 06                     | 12,840         | 12,840      |
| Uttara Bank Limited, Majjdee. STD - 22                     | 15,243,856     | 4,631,025   |
| Uttara Bank Limited, Cumilla. STD - 04113                  | 4,948,330      | 4,851,438   |
| Uttara Bank Limited, ADO, Laxmipur. STD - 08               | 892,789        | 1,554,675   |
| Uttara Bank Limited, ADO, Majjdee. STD - 36                | 1,898,702      | 3,636,754   |
| Uttara Bank Limited, BGSL, Cumilla. STD - 4121             | 138,850,455    | 25,153,172  |
| Janata Bank Limited, Cumilla. STD - 34                     | 457,206        | 78,529      |
| Janata Bank Limited, Cumilla. STD - 21645                  | 20,853,185     | 28,274,148  |
| Janata Bank Limited, Debiddar. STD - 0043                  | 1,352,737      | 926,888     |
| Bank Asia Limited, Chatkhil, Noakhali. STD - 0005          | 24,099         | 24,859      |
| Janata Bank Limited, Parsuram. STD - 0068                  | 192,711        | 189,022     |
| Janata Bank Limited, B. Baria. STD - 0275                  | 1,161,045      | 958,912     |
| Rupali Bank Limited, Cumilla. STD - 14012                  | 220,861        | 23,462,201  |
| Rupali Bank Limited, Cumilla. STD - 14022                  | 19,178,502     | 27,401,194  |
| Rupali Bank Limited, Cumilla. STD - 14062                  | 15,704,873     | 15,079,456  |
| Rupali Bank Limited, Monoharpur, Cumilla. STD - 18019      | 180,188        | 181,488     |
| Rupali Bank Limited, Laxmipur. STD - 0045                  | 3,104,317      | 1,347,684   |
| Rupali Bank Limited, Chandpur. STD - 0014                  | 15,269,627     | 6,643,155   |
| Rupali Bank Limited, Islampur, Feni. STD - 0017            | 108,440,016    | 18,115,803  |
| Sonali Bank Limited, Cumilla. STD - 0118                   | 1,659,421      | 211,162     |
| Sonali Bank Limited, Cumilla. STD - 0126                   | 1,267,921      | 323,595     |
| Sonali Bank Limited, Corporate Branch, Cumilla. STD - 0241 | 385,442,091    | 8,790,740   |
| Sonali Bank Limited, ADO, Chandpur. STD - 0018             | 3,171,542      | 14,337      |
| Sonali Bank Limited, Barura. STD - 0118                    | 241,720        | 220,373     |
| Sonali Bank Limited, Daulatgonj, Laksam. STD - 0492        | 1,825,455      | 3,134,568   |
| Sonali Bank Limited, Debiddar. STD - 0101                  | 1,917,662      | 1,938,704   |
| Sonali Bank Limited, Gauripur. STD - 0002                  | 51,270         | 14,256      |
| National Bank Limited, Cumilla. STD - 8698                 | 233,764        | 8,153,859   |
| IFIC Bank Limited, Cumilla. STD - 84-041                   | 5,659,909      | 12,159,356  |
| IFIC Bank Limited, Dhaka. STD - 26041                      | 462,018        | 450,790     |
| The City Bank Limited, Cumilla. STD - 56001                | 2,409,744      | 45,943      |
| United Commercial Bank Limited, Cumilla. STD - 00057       | 525,863        | 42,032,608  |
| United Commercial Bank Limited, B. Baria. STD - 00168      | 13,135,716     | 4,553,812   |
| Bangladesh Krishi Bank, Cumilla. STD - 00308               | 429,581        | 543,981     |



|   | Amount in Taka       |                      |
|---|----------------------|----------------------|
|   | 2021-2022            | 2020-2021            |
| Bangladesh Krishi Bank, Cumilla. STD - 00317                  | 472,278              | 87,147               |
| Bangladesh Krishi Bank, Cumilla. STD - 00326                  | 156,179              | 399,400              |
| Pubali Bank Limited, Cumilla. STD - 00491                     | 312,375              | 13,011,990           |
| Bank of Small Industries & Commerce Ltd. Cumilla. STD - 00059 | 185,257              | 21,766,785           |
| One Bank Limited, Chandragong, Laxmipur. STD - 10005          | 402,760              | 342,370              |
| One Bank Limited, Cumilla. STD - 08009                        | 200,021,165          | 92,727,739           |
| EXIM Bank Limited, Cumilla. STD - 17873                       | 6,148,775            | 405,203              |
| Dutch Bangla Bank, Cumilla. STD - 00099                       | 1,210,682            | 3,730,147            |
| NCC Bank, Cumilla. STD - 00053                                | 33,728,421           | 45,851,849           |
| NCC Bank, Gauripur, Cumilla. STD - 00049                      | 7,119,456            | 4,191,902            |
| EXIM Bank Limited, Sonaimuri. STD - 57175                     | 5,306                | 6,345                |
| Agrani Bank Limited, Rajgonj, Cumilla. STD - 58812            | 4,237,669            | 2,784,899            |
| Uttara Bank Limited, Cumilla. STD - 13                        | 3,387                | 3,387                |
| South-East Bank limited, Cumilla. STD - 00068                 | 111,091,754          | 499,685              |
| Merchantile Bank Limited, Cumilla. STD -00100                 | 8,832,894            | 71,150,730           |
| National Bank Limited, Cumilla. STD - 4714                    | 6,504,539            | 954,526              |
| United Commercial Bank Limited, Cumilla. STD - 137            | 173,687              | 20,039,667           |
| Social Islami Bank, Cumilla. STD - 458                        | 249,125              | 52,807,515           |
| Bank of Small Industries & Co., Cumilla. STD - 472            | 1,594,125            | 919,448              |
| SBAC Bank Limited, Cumilla. STD - 258                         | 5,907,878            | 12,446,615           |
| Uttara Bank Limited, BGSL Br. Cumilla. STD - 4130             | 1,129,024            | -                    |
| First Security Islamic Bank Ltd. Cumilla. STD - 0889          | 4,418,798            | -                    |
| Agrani Bank Limited, Rajgonj Corporate Br Cumilla. STD - 082  | 266,806              | -                    |
| Madhumati Bank Ltd, Ashugonj. STD - 07                        | 995,526              | -                    |
| NCC Bank, Cumilla. STD - 81                                   | 118,707              | -                    |
| One Bank Limited, Cumilla. STD - 602                          | 10,755,978           | -                    |
| Bank Asia Limited, Cumilla. STD - 80                          | 175,369              | -                    |
| Al-Arafa Islami Bank, Cumilla. STD - 2616                     | 4,825,144            | -                    |
| Pubali Bank Limited, Zilla parishad Br. Cumilla. STD - 750    | 3,432,772            | -                    |
| NRB Bank Ltd. Cumilla. STD - 7993                             | 15,690,556           | -                    |
| EXIM Bank Limited, Cumilla. STD -8087                         | 4,738,815            | -                    |
| Jamuna Bank Ltd. Cumilla. STD - 0291                          | 1,717,295            | -                    |
| Agrani Bank Limited, Rajgonj Branch, Cumilla. CD - 706880     | 769,910              | 1,310,549            |
| Agrani Bank Limited, BBA, Dhaka. CD - 218870                  | 774,779              | 1,098,888            |
| Agrani Bank Limited, Jahapur, Cumilla. CD - 78232             | 213,195              | 213,895              |
| Uttara Bank Limited, ADO, Maijdee. CD - 964                   | 10,670               | 50                   |
| Uttara Bank Limited, Cumilla. CD - 00211                      | 3,397,368            | 5,497,684            |
| Janata Bank Limited, Cumilla. CD - 60856                      | 5,277                | 378,775              |
| Rupali Bank Limited, Cumilla. CD - 31316                      | 7,764                | 8,454                |
| Sonali Bank Limited, Cumilla. CD - 03651                      | 1,806                | 44,215               |
| Sonali Bank Limited, ADO, Chandpur. CD - 00271                | 255,200              | 326,942              |
| Sonali Bank Limited, ADO, Feni. CD - 860                      | 13,064               | 13,064               |
| Sonali Bank Limited, Debiddar. CD -16821                      | 180,689              | 117,482              |
| Sonali Bank Limited, Gauripur. CD - 00986                     | 29,076               | 77,726               |
| Sonali Bank Limited, Daulatgonj, Laksham. CD - 01015          | 43,336               | 126,025              |
| Arab Bangladesh Bank Limited, Dhaka. CD - 124-000             | 40,360               | 56,050               |
| Arab Bangladesh Bank Limited, B. Baria. CD - 7613-000         | 15,384               | 16,471               |
| Arab Bangladesh Bank Limited, Cumilla. CD - 44000             | 21,323               | 28,151               |
| Arab Bangladesh Bank Limited, Feni. CD - 8843000              | 8,118                | 477                  |
| IFIC Bank Limited, Dhaka. CD - 213-001                        | 62,676               | 47,763               |
| Uttara Bank Limited, Cumilla. CD - 202                        | 2,499                | 2,844                |
| Uttara Bank Limited, Laxmipur. CD - 774                       | 81,091               | 12,479               |
|   | <b>2,257,546,299</b> | <b>1,711,786,571</b> |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**17.00 Share Capital:**

**a) Authorized Capital**

800,000,000 ordinary shares of Tk. 10 each

|                      |                      |
|----------------------|----------------------|
| <b>8,000,000,000</b> | <b>8,000,000,000</b> |
|----------------------|----------------------|

**b) Issued, Subscribed & Paid-up Capital**

122,618,000 Ordinary shares of Tk.10 each.  
& 275,220,742 Ordinary Shares of Tk. 10 each

|                      |                      |
|----------------------|----------------------|
| <b>3,978,387,420</b> | <b>1,226,180,000</b> |
|----------------------|----------------------|

The face value per share has been converted from Tk.100 to Tk.10 as per resolution taken by Shareholders in the 10th Extra-ordinary General Meeting held on 16 June 2021.

**18.00 Deposit for shares**

|   |                      |
|---|----------------------|
| - | <b>2,752,207,427</b> |
|---|----------------------|

Deposit for shares are amounts deposited by the Government for eventual conversion into share capital which has subsequently been converted to paid up capital.

**19.00 Capital Reserves :**

Hydro-carbon development fund (Note - 19.01)  
Grant

|                    |                    |
|--------------------|--------------------|
| 915,072,894        | 915,072,894        |
| -                  | -                  |
| <b>915,072,894</b> | <b>915,072,894</b> |

**19.01 Hydro-carbon development fund :**

Balance as on 1 July  
Add : Interest on investment of HCDF  
  
Less : Accrued interest reversed  
Balance as on 30th June

|                    |                    |
|--------------------|--------------------|
| 915,072,894        | 932,525,309        |
|                    | -                  |
| 915,072,894        | 932,525,309        |
| -                  | 17,452,415         |
| <b>915,072,894</b> | <b>915,072,894</b> |

**20.00 Depreciation Fund:**

|                    |                    |
|--------------------|--------------------|
| <b>432,228,533</b> | <b>432,228,533</b> |
|--------------------|--------------------|

**21.00 Retained Earnings:**

Opening Balance  
Add: Net Profit for the year  
(ii) Transferred from Deposit for shares  
Add: Adjustment for excess payment of incentive bouns during 2019-20  
  
Less: Dividend paid during the year  
(ii) Adjustment of excess amount of Accounts Receivable which was recorded previously  
  
Closing Balance

|                       |                       |
|-----------------------|-----------------------|
| 14,885,444,090        | 13,598,339,191        |
| 683,925,589           | 1,487,104,899         |
| 7                     | -                     |
| 36,221,571            | -                     |
| <b>15,605,591,257</b> | <b>15,085,444,090</b> |
| 350,000,000           | 200,000,000           |
| 370,838,613           | -                     |
| <b>720,838,613</b>    | <b>200,000,000</b>    |
| <b>14,884,752,644</b> | <b>14,885,444,090</b> |





| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

#### 22.00 Customers' Security Deposits:

|                               |                      |                      |
|-------------------------------|----------------------|----------------------|
| Opening balance               | 1,583,450,485        | 1,564,174,147        |
| Add: Received during the year | 173,446,302          | 39,639,892           |
|                               | 1,756,896,787        | 1,603,814,040        |
| Less : Refund during the year | 19,475,078           | 20,363,555           |
| Closing Balance               | <b>1,737,421,709</b> | <b>1,583,450,485</b> |

This amount represents deposits by the customers as security against gas connection required under gas supply contracts are shown as long term liabilities. Such deposits are not repayable till gas supply to the customers continues. However as disclosed to note-7.01.02 of the financial statement, total sum of Taka 196,03,70,298 have been invested in FDR with Government and Non-government banks.

#### 23.00 Unsecured Loan - Local Sources:

|   |                    |                    |
|---|--------------------|--------------------|
| Balance as on 1 July                        | 246,122,978        | 277,086,702        |
| Less : Repayable in the next financial year | 30,963,724         | 30,963,724         |
| Balance as on 30 June                       | <b>215,159,254</b> | <b>246,122,978</b> |

Unsecured local loans received from Government against gas supply to Chandpur 150MW power station project.

#### 24.00 Accruals & provisions:

|   |                      |                      |
|---|----------------------|----------------------|
| Accounts payable control                                | 459,198,349          | 497,798,249          |
| Excise duty payable                                     | 3,280,950            | 3,280,950            |
| Customs duty payable                                    | 9,675,857            | 9,675,857            |
| Tax deducted from contractors and suppliers bill        | 16,378,507           | 20,901,964           |
| VAT deducted from contractors and suppliers bill        | 17,375,960           | 13,292,930           |
| Material on loan from third parties                     | 93,734               | 93,734               |
| Workers Participation and Welfare Fund (Note-24.01)     | 62,897,002           | 111,616,349          |
| Bangladesh Workers Welfare Foundation Fund (Note-24.02) | 108,988,889          | 89,503,804           |
| Advance from Roads & Highway                            | 1,031,586,426        | 790,738,028          |
| Employee loan control                                   | 2,460,834            | 2,460,834            |
| Amount withheld due to legal process                    | 2,953,060            | 2,953,060            |
| Interest payable  | 175,812              | 646,750              |
| Provision for incentive bonus                           | 29,721,384           | 217,598,546          |
| Security & Earnest Money-Suppliers                      | 32,751,194           | 33,207,734           |
| Other accruals and provisions (Note - 24.03)            | 21,515,331           | 60,401,383           |
|   | <b>1,799,053,290</b> | <b>1,854,170,172</b> |

#### 24.01 Workers Participation and Welfare Fund:

|   |                   |                    |
|---|-------------------|--------------------|
| Opening Balance                               | 111,616,349       | 68,073,617         |
| Add: Provision made during the year           | 62,897,001        | 100,631,159        |
|   | 174,513,350       | 168,704,775        |
| Add : Payable to fund                         | -                 | 10,985,191         |
|   | 174,513,350       | 179,689,966        |
| Less: Amount paid to the fund during the year | 111,616,349       | 68,073,617         |
| Closing Balance                               | <b>62,897,001</b> | <b>111,616,349</b> |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

#### 24.02 Bangladesh Workers Welfare Foundation Fund

|  |                    |                   |
|--|--------------------|-------------------|
| Opening Balance                                      | 89,503,804         | 10,123,520        |
| Add: Provision made during the year                  | 6,988,556          | 11,181,240        |
| Add : Fund received from BPPF Trustee board          | -                  | 55,805,395        |
| Add: Interest on investment of fund                  | 3,732,542          |                   |
| Add : Accrued interest of investment of Fund         | 1,400,177          | 347,228           |
| Add: Recovery at the time of Final Settlement        | 7,711,038          | 12,046,421        |
| Less: Previous year's accrued interest of investment | (347,228)          |                   |
| Closing Balance                                      | <b>108,988,889</b> | <b>89,503,804</b> |

Workers Profit Participation Fund(BPPF) has been determined as per Bangladesh Labor (Amended) Act' 2014 on the basis of current year's net profit as defined in clause 3 of section 119 of the Companies Act, 1994. The portion (10%) of BPPF payable to Bangladesh Workers' Welfare Foundation Fund has been recorded separately under Accruals and Provisions.

#### 24.03 Other accruals and provisions :

|   |                   |                   |
|---|-------------------|-------------------|
| Insurance claim payable                           | 3,916,700         | 3,761,700         |
| Donation to ailing employees families             | 219,249           | 143,191           |
| CPF subscription                                  | 1,090,006         | 1,053,671         |
| CPF loan and interest                             | 1,309,110         | 826,937           |
| DFP Commission                                    | 111,729           | 111,729           |
| Employees subscription to benevolent fund         | 1,723,572         | 1,828,436         |
| Employees special subscription to benevolent fund | 18,627            | 23,294            |
| Incentive bonus recovery suspense                 | 9,174,617         | 47,771,431        |
| Training expense recovery suspense                | 81,196            | 81,196            |
| Deduction for revenue stamp                       | 607,908           | 613,351           |
| Karmachari union subscription                     | 25,900            | 20,700            |
| Officers welfare association subscription         | 326,030           | 418,490           |
| Payroll suspense                                  | 2,796,596         | 2,956,287         |
| Payable to defence authority                      | 33,119            | 33,119            |
| Employee income tax deducted at source            | 80,972            | 757,850           |
|   | <b>21,515,332</b> | <b>60,401,383</b> |

#### 25.00 Inter-Company Current Account:

|  |                    |                   |
|--|--------------------|-------------------|
| Bangladesh Petroleum Exploration and Production Co. Ltd. | 4,000              | 4,000             |
| Jalalabad Gas Transmission and Distribution System Ltd.  | 10,006,339         | 16,124,889        |
| Titas Gas Transmission and Distribution Company Ltd.     | 17,102,265         | 12,374,571        |
| Bangladesh Gas Fields Company Limited                    | -                  | (354,695)         |
| Rupantarita Prakritik Gas Company Limited                | 127,224            | 174,051           |
| Madhapara Granite Mining Company Limited                 | (353,886)          | (352,179)         |
| Pachimanchal Gas Company Limited                         | 249,759            | 249,549           |
| Gas Transmission Company Limited                         | (5,896,592)        | (7,545,772)       |
| Karnaphuly Gas Distribution Company Limited              | 9,675,085          | 9,566,283         |
| Sundarbon Gas Company Limited                            | 103,119,124        | 39,507,452        |
| Petrobangla  | 28,951,459         | 28,931,059        |
|  | <b>162,984,777</b> | <b>98,679,209</b> |

#### 26.00 Current portion of unsecured loan:

|  |                   |                   |
|--|-------------------|-------------------|
| Opening Balance                          | 30,962,897        | 30,963,173        |
| Add : GOB loan payable in the next year  | 30,963,724        | 30,963,724        |
|  | 61,926,621        | 61,926,897        |
| Less : Repayment of Loan during the year | 30,964,000        | 30,964,000        |
| Closing Balance                          | <b>30,962,621</b> | <b>30,962,897</b> |

It represents the outstanding long term loan and the portion of long term loan payable in the next financial year.



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**27.00 Liabilities for gas supplied:**

|  |               |               |
|--|---------------|---------------|
| Liabilities for Gas Purchase (Note -27.01)                     | 4,823,071,704 | 4,024,847,083 |
| Liabilities for price deficit fund (Note-27.02)                | 4,447,630     | 4,447,630     |
| Liabilities for deficit wellhead margin for BAPEX (Note-27.03) | -             | -             |
| Liabilities for Gas Development Fund (Note-27.04)              | 350,898,225   | 359,819,015   |
| Liabilities for support for shortfall (Note-27.05)             | -             | -             |
| Liabilities for energy security Fund (Note-27.06)              | 339,531,705   | 353,665,853   |
| Liabilities for transmission charges (Note-27.07)              | 467,418,432   | 639,170,464   |
| Liabilities for BAPEX Margin (Note-27.08)                      | -             | -             |
| Liabilities for RPGCL operational charge (Note-27.09)          | 20,632,202    | 18,622,481    |
| Liabilities for Petrobangla Margin (Note-27.10)                | 53,815,717    | 60,551,036    |
| Liabilities for Petrobangla Margin (Note-27.11)                | 7,814,411     |               |

|  |                      |                      |
|--|----------------------|----------------------|
|  | 4,823,071,704        | 4,024,847,083        |
|  | 4,447,630            | 4,447,630            |
|  | -                    | -                    |
|  | 350,898,225          | 359,819,015          |
|  | -                    | -                    |
|  | 339,531,705          | 353,665,853          |
|  | 467,418,432          | 639,170,464          |
|  | -                    | -                    |
|  | 20,632,202           | 18,622,481           |
|  | 53,815,717           | 60,551,036           |
|  | 7,814,411            |                      |
|  | <b>6,067,630,027</b> | <b>5,461,123,562</b> |

**27.01 Liabilities for gas purchase**

|                                    |                      |                      |
|------------------------------------|----------------------|----------------------|
| Opening Balance                    | 4,024,847,083        | 3,441,663,985        |
| Add : Purchase during the year     | 20,536,079,624       | 19,884,900,263       |
|                                    | 24,560,926,707       | 23,326,564,247       |
| Less : Adjustment of VAT exemption | 61,444,829           | 48,807,390           |
|                                    | 24,499,481,878       | 23,277,756,857       |
| Less : Payment during the year     | 19,676,410,174       | 19,252,909,774       |
| Closing Balance                    | <b>4,823,071,704</b> | <b>4,024,847,083</b> |

|  |                      |                      |
|--|----------------------|----------------------|
|  | 4,024,847,083        | 3,441,663,985        |
|  | 20,536,079,624       | 19,884,900,263       |
|  | 24,560,926,707       | 23,326,564,247       |
|  | 61,444,829           | 48,807,390           |
|  | 24,499,481,878       | 23,277,756,857       |
|  | 19,676,410,174       | 19,252,909,774       |
|  | <b>4,823,071,704</b> | <b>4,024,847,083</b> |

**27.02 liabilities for price deficit fund**

|   |                  |                  |
|---|------------------|------------------|
| Opening Balance                               | 4,447,630        | 5,872,047        |
| Add : Price deficit fund charges for the year | -                | -                |
|   | 4,447,630        | 5,872,047        |
| Less : Payment during the year                | -                | 1,424,417        |
| Closing Balance                               | <b>4,447,630</b> | <b>4,447,630</b> |

|  |                  |                  |
|--|------------------|------------------|
|  | 4,447,630        | 5,872,047        |
|  | -                | -                |
|  | 4,447,630        | 5,872,047        |
|  | -                | 1,424,417        |
|  | <b>4,447,630</b> | <b>4,447,630</b> |

**27.03 Liabilities for deficit wellhead margin for BAPEX**

|   |   |             |
|---|---|-------------|
| Opening Balance   | - | (6,574,149) |
| Add : Deficit wellhead margin for BAPEX for the year            | - | -           |
|   | - | (6,574,149) |
| Less : Adjustment against liabilities for support for shortfall | - | 6,574,149   |
| Closing Balance   | - | -           |

|  |   |             |
|--|---|-------------|
|  | - | (6,574,149) |
|  | - | -           |
|  | - | (6,574,149) |
|  | - | 6,574,149   |
|  | - | -           |

**27.04 Liabilities for Gas Development Fund**

|   |                    |                    |
|---|--------------------|--------------------|
| Opening Balance                                 | 359,819,016        | 317,601,252        |
| Add : Gas development fund charges for the year | 916,861,305        | 919,234,300        |
|   | 1,276,680,321      | 1,236,835,552      |
| Less : Payment during the year                  | 925,782,096        | 877,016,536        |
| Closing Balance                                 | <b>350,898,225</b> | <b>359,819,016</b> |

|  |                    |                    |
|--|--------------------|--------------------|
|  | 359,819,016        | 317,601,252        |
|  | 916,861,305        | 919,234,300        |
|  | 1,276,680,321      | 1,236,835,552      |
|  | 925,782,096        | 877,016,536        |
|  | <b>350,898,225</b> | <b>359,819,016</b> |

**27.05 Liabilities for support for shortfall**

|   |   |            |
|---|---|------------|
| Opening Balance   | - | 24,704,516 |
| Less : Payment during the year  | - | 18,130,367 |
|   | - | 6,574,149  |
| Add : Adjustment of fraction amount   | - | -          |
|   | - | 6,574,149  |
| Less : Adjustment against liabilities for deficit wellhead margin for BAPEX | - | 6,574,149  |
| Closing Balance   | - | -          |

|  |   |            |
|--|---|------------|
|  | - | 24,704,516 |
|  | - | 18,130,367 |
|  | - | 6,574,149  |
|  | - | -          |
|  | - | 6,574,149  |
|  | - | 6,574,149  |
|  | - | -          |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**27.06 Liabilities for energy security Fund**

|   |                    |                    |
|---|--------------------|--------------------|
| Opening Balance                                 | 353,665,853        | 294,163,122        |
| Add : Energy security fund charges for the year | 1,009,306,443      | 1,016,205,035      |
|   | 1,362,972,296      | 1,310,368,157      |
| Less : Payment during the year                  | 1,023,440,591      | 956,702,304        |
| Closing Balance                                 | <b>339,531,705</b> | <b>353,665,853</b> |

**27.07 Liabilities for transmission charges**

|   |                    |                    |
|---|--------------------|--------------------|
| Opening Balance                         | 639,170,465        | 400,513,949        |
| Add : Transmission charges for the year | 1,208,466,984      | 1,253,126,438      |
|   | 1,847,637,449      | 1,653,640,387      |
| Less : Payment during the year          | 1,380,219,017      | 1,014,469,922      |
| Closing Balance                         | <b>467,418,432</b> | <b>639,170,465</b> |

**27.08 Liabilities for BAPEX Margin**

|                                 |   |         |
|---------------------------------|---|---------|
| Opening Balance                 | - | 913,136 |
| Add : BAPEX Margin for the year | - | -       |
|                                 | - | 913,136 |
| Less : Payment during the year  | - | 913,136 |
| Closing Balance                 | - | -       |

**27.09 Liabilities for RPGCL operational charge**

|   |                   |                   |
|---|-------------------|-------------------|
| Opening Balance                             | 18,622,481        | 14,009,146        |
| Add : RPGCL operational charge for the year | 48,158,361        | 44,534,494        |
|   | 66,780,842        | 58,543,640        |
| Less : Payment during the year              | 46,148,640        | 39,921,159        |
| Closing Balance                             | <b>20,632,202</b> | <b>18,622,481</b> |

**27.10 Liabilities for Petrobangla Margin**

|                                       |                   |                   |
|---------------------------------------|-------------------|-------------------|
| Opening Balance                       | 60,551,036        | 54,162,699        |
| Add : Petrobangla Margin for the year | 163,784,787       | 171,197,020       |
|                                       | 224,335,823       | 225,359,719       |
| Less : Payment during the year        | 170,520,106       | 164,808,683       |
| Closing Balance                       | <b>53,815,717</b> | <b>60,551,036</b> |

**27.11 Liabilities for BERC Research Fund Margin:**

|   |                  |   |
|---|------------------|---|
| Balance as on 1 July                        | -                | - |
| Add: BERC Research Fund Margin for the year | 7,814,411        | - |
|   | 7,814,411        | - |
| Less: Payment during the year               | -                | - |
| Balance as on 30 June                       | <b>7,814,411</b> | - |



## 28.00 Sales Revenue:

Details of Gas sales revenue is as follows :

| Category of customer       | 2021-2022            |                       | 2020-2021            |                       |
|----------------------------|----------------------|-----------------------|----------------------|-----------------------|
|                            | Quantity(CM)         | Value(Taka)           | Quantity(CM)         | Value(Taka)           |
| Power                      | 1,924,884,732        | 8,651,712,364         | 1,967,799,595        | 8,756,708,197         |
| Captive power              | 100,087,497          | 1,403,721,636         | 105,666,109          | 1,463,475,607         |
| Fertilizer                 | 209,046,144          | 1,379,485,591         | 375,980,919          | 1,673,115,088         |
| Hotel and restaurant       | 18,401,805           | 429,233,304           | 17,836,566           | 410,241,020           |
| Small and cottage industry | 15,534,881           | 277,278,884           | 15,512,941           | 264,340,517           |
| Industrial                 | 76,081,312           | 822,279,683           | 64,650,250           | 691,757,693           |
| Domestic                   | 447,188,473          | 5,793,821,557         | 459,920,463          | 5,794,997,821         |
| CNG - Feed Gas             | 162,698,226          | 5,694,437,900         | 161,047,239          | 5,636,653,345         |
| <b>Total Sales</b>         | <b>2,953,923,069</b> | <b>24,451,970,918</b> | <b>3,168,414,082</b> | <b>24,691,289,287</b> |

## 29.00 Other Operating Income

Other operating income is made up of the following amounts :

| Description                              | 2021-2022            | 2020-2021            |
|--|----------------------|----------------------|
|  | Taka                 | Taka                 |
| Meter rent Annexure - 04                 | 23,994,982           | 15,771,779           |
| Demand Charges Annexure - 05             | 403,561,368          | 391,368,396          |
| Gas connection charges                   | 2,742,984            | 2,326,825            |
| Surcharge for late payment Annexure - 06 | 140,081,230          | 110,904,316          |
| Penalties                                | 53,359,966           | 49,758,189           |
| Higher heating value                     | 692,524,297          | 633,212,187          |
| <b>Total</b>                             | <b>1,316,264,827</b> | <b>1,203,341,692</b> |

Gas consumptions of power stations has been calculated at heating value of gas. Heating value of 950 BTU/ft<sup>3</sup> has been considered as standard heating value. From sample testing in BUET found the heating value of gas 1044.8258 BTU/ft<sup>3</sup>. Value of excess heating quantity has been accounted for as higher heating value.

Higher heating value from BUET laboratories Test

The formula of higher heating value considered per CM of gas :  $\frac{\text{Higher heating value from BUET laboratories Test}}{\text{Standard heating value}}$

$$= 1044.8258/950 = 1.099816$$

## 30.00 Gas purchase (LNG, IOC Net & NG Including VAT):

| Category of customer       | 2021-2022            |                       | 2020-2021            |                       |
|----------------------------|----------------------|-----------------------|----------------------|-----------------------|
|                            | Quantity(CM)         | Value(Taka)           | Quantity(CM)         | Value(Taka)           |
| Power                      | 1,942,039,903        | 7,645,700,794         | 1,923,188,679        | 7,425,961,635         |
| Captive power              | 101,059,084          | 1,137,520,644         | 103,219,001          | 1,141,969,562         |
| Fertilizer                 | 213,601,937          | 1,297,061,715         | 367,023,855          | 1,419,962,137         |
| Hotel and restaurant       | 19,966,209           | 371,650,105           | 17,407,743           | 314,652,220           |
| Small and cottage industry | 14,340,755           | 193,956,186           | 15,144,316           | 204,595,536           |
| Industrial                 | 76,872,888           | 675,074,277           | 63,138,257           | 546,280,402           |
| Domestic                   | 451,575,290          | 4,736,409,264         | 449,312,859          | 4,541,721,433         |
| CNG - Feed Gas             | 164,446,750          | 4,478,706,640         | 157,352,268          | 4,289,757,339         |
| <b>Total Purchase</b>      | <b>2,983,902,817</b> | <b>20,536,079,624</b> | <b>3,095,786,979</b> | <b>19,884,900,263</b> |

Gas received at various intake point have been considered as purchase quantity.



**Company-wise gas purchase :**

| Name of the company   | 2021-2022            |                       | 2020-2021            |                       |
|-----------------------|----------------------|-----------------------|----------------------|-----------------------|
|                       | Quantity(CM)         | Value(Taka)           | Quantity(CM)         | Value(Taka)           |
| BGFCL                 | 431,485,088          | 763,061,479           | 490,902,684          | 847,644,922           |
| BAPEX                 | 303,977,594          | 1,247,075,991         | 203,697,982          | 826,464,129           |
| SGFL                  | 132,151,168          | 166,229,244           | 263,675,863          | 321,413,803           |
| <u>Petrobangla :</u>  |                      |                       |                      |                       |
| Jalalabad Gas Field   | 633,527,451          | 1,957,720,460         | 750,113,381          | 2,349,800,544         |
| Bibiana Gas Field     | 521,097,475          | 1,603,046,493         | 496,894,907          | 1,435,906,855         |
| LNG charge            | 961,664,042          | 14,798,945,957        | 890,502,161          | 14,103,670,009        |
| <b>Total purchase</b> | <b>2,983,902,817</b> | <b>20,536,079,624</b> | <b>3,095,786,979</b> | <b>19,884,900,263</b> |

**Purchase includes Welhead Margin, Value Added Tax and LNG Charge :**

| Category of customer       | 2021-22                          |                      |                       |                       |
|----------------------------|----------------------------------|----------------------|-----------------------|-----------------------|
|                            | IOC net value and Welhead Margin | VAT                  | LNG Charge            | Total                 |
|                            | Taka                             | Taka                 | Taka                  | Taka                  |
| Power                      | 2,331,236,817                    | 1,119,984,611        | 4,194,479,366         | 7,645,700,794         |
| Captive power              | 121,719,044                      | 181,737,473          | 834,064,126           | 1,137,520,644         |
| Fertilizer                 | 263,395,532                      | 179,718,740          | 853,947,443           | 1,297,061,715         |
| Industrial                 | 92,783,001                       | 106,460,924          | 475,830,352           | 675,074,277           |
| Hotel and restaurant       | 24,397,955                       | 59,864,627           | 287,387,523           | 371,650,105           |
| Small and cottage industry | 17,019,658                       | 32,839,200           | 144,097,327           | 193,956,186           |
| CNG - Feed Gas             | 198,388,365                      | 737,212,649          | 3,543,105,626         | 4,478,706,640         |
| Domestic                   | 542,122,079                      | 751,417,882          | 3,442,869,302         | 4,736,409,264         |
| <b>Total</b>               | <b>3,591,062,452</b>             | <b>3,169,236,106</b> | <b>13,775,781,066</b> | <b>20,536,079,624</b> |

| Category of customer       | 2020-2021                        |                      |                       |                       |
|----------------------------|----------------------------------|----------------------|-----------------------|-----------------------|
|                            | IOC net value and Welhead Margin | VAT                  | LNG Charge            | Total                 |
|                            | Taka                             | Taka                 | Taka                  | Taka                  |
| Power                      | 2,195,591,512                    | 1,115,456,592        | 4,114,913,530         | 7,425,961,635         |
| Captive power              | 118,268,843                      | 186,305,910          | 837,394,809           | 1,141,969,562         |
| Fertilizer                 | 421,903,567                      | 212,770,710          | 785,287,860           | 1,419,962,137         |
| Industrial                 | 72,356,231                       | 88,048,682           | 385,875,490           | 546,280,402           |
| Hotel and restaurant       | 20,040,560                       | 52,173,097           | 242,438,563           | 314,652,220           |
| Small and cottage industry | 17,409,091                       | 34,988,210           | 152,198,236           | 204,595,536           |
| CNG - Feed Gas             | 180,749,798                      | 717,692,038          | 3,391,315,503         | 4,289,757,339         |
| Domestic                   | 515,373,705                      | 737,794,252          | 3,288,553,476         | 4,541,721,433         |
| <b>Total</b>               | <b>3,541,693,307</b>             | <b>3,145,229,489</b> | <b>13,197,977,466</b> | <b>19,884,900,263</b> |

**31.00 Transmission charge - inter-company:**

| Category of customer                                  | 2021-2022 (July 2021 to May 2022) |                    |                      | 2020-2021            |
|---|-----------------------------------|--------------------|----------------------|----------------------|
|   | Quantity(CM)                      | Rate per CM (Taka) | Amount(Taka)         | Amount(Taka)         |
| Gas Transmission Company Limited                      | 2,196,149,446                     | 0.42               | 930,069,290          | 1,074,403,287        |
| Titas Gas Transmission & Distribution Company Limited | 378,793,716                       | 0.42               | 160,419,139          | 178,723,150          |
| <b>Sub-total (A)</b>                                  | <b>2,574,943,162</b>              |                    | <b>1,090,488,429</b> | <b>1,253,126,437</b> |



| Category of customer                                  | 2021-2022 (June 2022) |                    |                      | 2020-2021            |
|---|-----------------------|--------------------|----------------------|----------------------|
|   | Quantity(CM)          | Rate per CM (Taka) | Amount(Taka)         | Amount(Taka)         |
| Gas Transmission Company Limited                      | 212,791,187           | 0.48               | 101,671,629          | -                    |
| Titas Gas Transmission & Distribution Company Limited | 34,129,188            | 0.48               | 16,306,926           | -                    |
| Sub-total (B)   | <b>246,920,375</b>    |                    | <b>117,978,555</b>   | -                    |
| Total (A+B)   | <b>2,821,863,537</b>  |                    | <b>1,208,466,984</b> | <b>1,253,126,437</b> |

### 32.00. Gas development fund margin:

| Category of customer       | 2021-2022 (July 2021 to May 2022) |                   |                    | 2020-2021          |
|----------------------------|-----------------------------------|-------------------|--------------------|--------------------|
|                            | Quantity(CM)                      | Rate per CM(Taka) | Amount (Taka)      | Amount(Taka)       |
| Power                      | 1,785,083,854                     | 0.1696            | 302,750,222        | 326,172,800        |
| Captive power              | 92,584,434                        | 0.5278            | 48,866,064         | 54,478,989         |
| Fertilizer                 | 173,128,862                       | 0.1696            | 29,362,655         | 62,247,246         |
| Hotel and restaurant       | 16,891,373                        | 0.8765            | 14,805,289         | 15,257,887         |
| Small and cottage industry | 14,340,755                        | 0.6491            | 9,308,584          | 9,830,176          |
| Industrial                 | 70,198,770                        | 0.4078            | 28,627,058         | 25,747,781         |
| Domestic                   | 420,888,180                       | 0.4800            | 202,026,326        | 215,670,172        |
| CNG - Feed Gas             | 150,306,233                       | 1.3335            | 200,433,362        | 209,829,249        |
| sub-toatal (A)             | <b>2,723,422,462</b>              |                   | <b>836,179,561</b> | <b>919,234,300</b> |

| Category of customer | 2021-2022 (June 2022) |                   |                    | 2020-2021          |
|----------------------|-----------------------|-------------------|--------------------|--------------------|
|                      | Quantity(CM)          | Rate per CM(Taka) | Amount(Taka)       | Amount(Taka)       |
| Power                | 156,956,049           | 0.1650            | 25,897,748         | -                  |
| Captive power        | 8,474,650             | 0.5770            | 4,889,873          | -                  |
| Fertilizer           | 40,473,075            | 0.1650            | 6,678,057          | -                  |
| Hotel and restaurant | 3,074,836             | 0.9780            | 3,007,189          | -                  |
| Industrial           | 6,674,119             | 0.4390            | 2,929,938          | -                  |
| Domestic             | 30,687,110            | 0.5220            | 16,018,671         | -                  |
| CNG - Feed Gas       | 14,140,517            | 1.5035            | 21,260,267         | -                  |
| Sub-total (B)        | 260,480,354           |                   | 80,681,744         | -                  |
| Total Purchase (A+B) | <b>2,983,902,817</b>  | -                 | <b>916,861,305</b> | <b>919,234,300</b> |

### 33.00. Energy security fund margin:

| Category of customer       | 2021-2022 (July 2021 to May 2022) |                   |                    | 2020-2021            |
|----------------------------|-----------------------------------|-------------------|--------------------|----------------------|
|                            | Quantity(CM)                      | Rate per CM(Taka) | Amount(Taka)       | Amount(Taka)         |
| Power                      | 1,785,083,854                     | 0.1875            | 334,703,223        | 360,597,877          |
| Captive power              | 92,584,434                        | 0.5835            | 54,023,017         | 60,228,287           |
| Fertilizer                 | 173,128,862                       | 0.1875            | 32,461,662         | 68,816,973           |
| Hotel and restaurant       | 16,891,373                        | 0.9690            | 16,367,741         | 16,868,103           |
| Small and cottage industry | 14,340,755                        | 0.7180            | 10,296,662         | 10,873,619           |
| Industrial                 | 70,198,770                        | 0.4505            | 31,624,546         | 28,443,785           |
| Domestic                   | 420,888,180                       | 0.5305            | 223,281,180        | 238,360,472          |
| CNG - Feed Gas             | 150,306,233                       | 1.4745            | 221,626,541        | 232,015,919          |
| sub-total (A)              | <b>2,723,422,462</b>              |                   | <b>924,384,571</b> | <b>1,016,205,035</b> |



| Category of customer | 2021-2022 (June 2022) |                   |                      | 2020-2021            |
|----------------------|-----------------------|-------------------|----------------------|----------------------|
|                      | Quantity(CM)          | Rate per CM(Taka) | Amount(Taka)         | Amount(Taka)         |
| Power                | 156,956,049           | 0.1865            | 29,272,303           | -                    |
| Captive power        | 8,474,650             | 0.5835            | 4,944,958            | -                    |
| Fertilizer           | 40,473,075            | 0.1875            | 7,588,702            | -                    |
| Hotel and restaurant | 3,074,836             | 0.9690            | 2,979,516            | -                    |
| Industrial           | 6,674,119             | 0.5305            | 3,006,690            | -                    |
| Domestic             | 30,687,110            | 1.4745            | 16,279,512           | -                    |
| CNG - Feed Gas       | 14,140,517            | 1.4745            | 20,850,192           | -                    |
| sub-total (B)        | <b>260,480,354</b>    |                   | <b>84,921,873</b>    | -                    |
| Total Purchase (A+B) | <b>2,983,902,817</b>  |                   | <b>1,009,306,443</b> | <b>1,016,205,035</b> |

#### 34.00 RPGCL Operational Charge:

| Category of customer         | 2021-2022          |                   |                   | 2020-2021         |
|------------------------------|--------------------|-------------------|-------------------|-------------------|
|                              | Quantity(CM)       | Rate per CM(Taka) | Value(Taka)       | Amount(Taka)      |
| Power                        | 624,516,797        | 0.0500            | 31,225,840        | 27,634,885        |
| Captive power                | 32,675,042         | 0.0500            | 1,633,752         | 1,486,654         |
| Fertilizer                   | 70,317,995         | 0.0500            | 3,515,900         | 5,281,524         |
| Hotel and restaurant         | 6,482,307          | 0.0500            | 324,115           | 251,490           |
| Small and cottage industries | 4,646,739          | 0.0500            | 232,337           | 218,707           |
| Industrial                   | 24,917,042         | 0.0500            | 1,245,852         | 909,475           |
| Domestic                     | 146,209,626        | 0.0500            | 7,310,481         | 6,482,376         |
| CNG - Feed Gas               | 53,401,673         | 0.0500            | 2,670,084         | 2,269,384         |
| Total Purchase               | <b>963,167,221</b> |                   | <b>48,158,361</b> | <b>44,534,494</b> |

#### 35.00 Petrobangla Margin:

| Category of customer         | 2021-2022 (July 2021 to May 2022) |                   |                    | 2020-2021          |
|------------------------------|-----------------------------------|-------------------|--------------------|--------------------|
|                              | Quantity(CM)                      | Rate per CM(Taka) | Value(Taka)        | Amount(Taka)       |
| Power                        | 1,785,083,854                     | 0.0553            | 98,715,137         | 106,352,334        |
| Captive power                | 92,584,434                        | 0.0553            | 5,119,919          | 5,708,011          |
| Fertilizer                   | 173,128,862                       | 0.0553            | 9,574,026          | 20,296,419         |
| Hotel and restaurant         | 16,891,373                        | 0.0553            | 934,093            | 962,648            |
| Small and cottage industries | 14,340,755                        | 0.0553            | 793,044            | 837,481            |
| Industrial                   | 70,198,770                        | 0.0553            | 3,881,992          | 3,491,546          |
| Domestic                     | 420,888,180                       | 0.0553            | 23,275,116         | 24,847,001         |
| CNG - Feed Gas               | 150,306,233                       | 0.0553            | 8,311,935          | 8,701,580          |
| Sub-total (A)                | <b>2,723,422,462</b>              |                   | <b>150,605,262</b> | <b>171,197,020</b> |

| Category of customer           | 2021-2022 (June 2022) |                   |                    | 2020-2021          |
|--------------------------------|-----------------------|-------------------|--------------------|--------------------|
|                                | Quantity(CM)          | Rate per CM(Taka) | Value(Taka)        | Amount(Taka)       |
| Power                          | 156,956,049           | 0.0665            | 10,437,577         | -                  |
| Captive power                  | 8,474,650             | 0.0665            | 563,564            | -                  |
| Fertilizer                     | 40,473,075            | 0.0665            | 2,691,459          | -                  |
| Hotel and restaurant           | 3,074,836             | 0.0665            | 204,477            | -                  |
| Small and cottage industries   | -                     | -                 | -                  | -                  |
| Industrial                     | 6,674,119             | 0.0665            | 443,829            | -                  |
| Domestic                       | 30,687,110            | 0.0665            | 2,040,693          | -                  |
| CNG - Feed Gas                 | 14,140,517            | 0.0665            | 940,344            | -                  |
| Sub-total (B)                  | 260,480,354           |                   | 17,321,944         | -                  |
| Total (A+B)                    | 2,983,902,817         |                   | 167,927,206        | 171,197,020        |
| Less: RPGCL Operational Charge | 82,848,365.22         | 0.05              | 4,142,418.26       | -                  |
| Total Purchase                 | <b>2,983,902,817</b>  |                   | <b>163,784,787</b> | <b>171,197,020</b> |





**36.00 BERC Research Fund Margin:**

| Category of customer  | 2021-22 (June 2022) |                       |                  | 2020-2021    |
|-----------------------|---------------------|-----------------------|------------------|--------------|
|                       | Quantity(CM)        | Rate per CM<br>(Taka) | Amount (Taka)    | Amount(Taka) |
| Power                 | 156,956,049         | 0.0300                | 4,708,681        | -            |
| Captive power         | 8,474,650           | 0.0300                | 254,239          | -            |
| Fertilizer            | 40,473,075          | 0.0300                | 1,214,192        | -            |
| Hotel and restaurant  | 3,074,836           | 0.0300                | 92,245           | -            |
| Industrial            | 6,674,119           | 0.0300                | 200,224          | -            |
| Domestic              | 30,687,110          | 0.0300                | 920,613          | -            |
| CNG - Feed Gas        | 14,140,517          | 0.0300                | 424,216          | -            |
| <b>Total Purchase</b> | <b>260,480,354</b>  |                       | <b>7,814,411</b> | -            |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

### 37.00 Operating expenses:

|  |                    |                    |
|--|--------------------|--------------------|
| Employee costs (Note-37.01)                      | 686,572,009        | 634,408,518        |
| Repair and maintenance expenses (Note-37.02)     | 17,868,315         | 13,093,106         |
| Professional service expenses (Note-37.03)       | 8,683,560          | 8,100,536          |
| Promotional expenses (Note-37.04)                | 7,117,741          | 6,412,306          |
| Power expenses (Note-37.05)                      | 5,510,868          | 6,171,092          |
| Transport expenses (Note-37.06)                  | 24,695,222         | 24,790,991         |
| Occupancy expenses (Note-37.07)                  | 36,474,891         | 35,314,058         |
| Board meeting/AGM expenses (Note-37.08)          | 5,304,138          | 4,751,912          |
| General and administrative expenses (Note-37.09) | 50,886,967         | 58,520,842         |
|  | <b>843,113,712</b> | <b>791,563,361</b> |

### 37.01 Employee costs

|  |             |             |
|--|-------------|-------------|
| Officer's Salary-Basic                       | 119,892,736 | 126,566,553 |
| Staff Salaries- Basic                        | 85,910,481  | 86,852,729  |
| Staff Overtime                               | 51,758,108  | 56,718,796  |
| Charge Allowance                             | 591,269     | 313,094     |
| Incentive Bonus- Officer                     | 19,043,228  | 5,631,774   |
| Incentive Bonus- Staff                       | 13,358,913  | 4,315,555   |
| Festival Bonus- Officer                      | 19,693,518  | 21,566,340  |
| Festival Bonus- Staff                        | 14,090,900  | 14,554,440  |
| Other Honorarium                             | 61,269,003  | 31,406,935  |
| New Year Bonus – Officer                     | 1,913,592   | 1,993,200   |
| New Year Bonus – Staff                       | 1,354,734   | 1,288,346   |
| Conveyance Allowance- Staff                  | 3,600       | -           |
| Gas Subsidy- Officer                         | 2,790,381   | 3,007,852   |
| Gas Subsidy- Staff                           | 3,498,132   | 3,239,250   |
| Medical Allowance- Officer                   | 4,270,769   | 4,658,026   |
| Medical Allowance- Staff                     | 5,350,647   | 4,988,818   |
| Night Allowance                              | 224,938     | 350,040     |
| Shifting Allowance                           | 616,080     | 844,908     |
| Entertainment Allowance- Officer             | 223,500     | 195,488     |
| Washing Allowance- Officer                   | 376,236     | 404,366     |
| Washing Allowance- Staff                     | 404,723     | 455,350     |
| Farewell Expense                             | 228,996     | 235,247     |
| Wages for Daily Basis worker                 | 1,398,119   | 2,019,079   |
| Outsourcing Employee cost                    | 52,998,537  | 47,115,437  |
| Medical Expenses- Pharmacy                   | 495,756     | 342,761     |
| House Rent Allowance – Officer               | 42,370,026  | 44,483,842  |
| House Rent Allowance – Staff                 | 29,162,971  | 28,398,024  |
| Residential Telephone Allowance              | -           | 100,110     |
| Domestic Aid Allowance                       | 390,367     | 348,897     |
| Contribution to Pension Fund                 | 941,031     | 415,317     |
| Contribution to Provident Fund               | 7,956,457   | 16,094,419  |
| Group Insurance Premium                      | 8,420,753   | 8,352,023   |
| Company's Contribution for Gratuity- Staff   | 15,034,580  | 15,243,700  |
| Company's Contribution for Gratuity- Officer | 20,544,368  | 23,441,680  |
| Liveries and Uniforms- Staff                 | 12,381,425  | 5,891,176   |
| Liveries and Uniforms- Officer               | 9,886,720   | 7,337,244   |
| Employees Tea Expenses                       | 1,570,805   | 1,570,280   |
| Lunch Allowance- Officer                     | 2,336,783   | 2,584,672   |
| Lunch Allowance- Staff                       | 3,278,130   | 3,345,002   |



|   | Amount in Taka     |                    |
|---|--------------------|--------------------|
|   | 2021-2022          | 2020-2021          |
| Picnic Expenses                             | 1,780,827          | 1,800,000          |
| Education Assistance Allowance- Officer     | 1,103,246          | 1,207,861          |
| Education Assistance Allowance- Staff       | 1,434,825          | 1,606,868          |
| Scholarship & Stipends Scheme               | 2,239,180          | 2,175,200          |
| Games, Sports etc.                          | 1,179,687          | 600,000            |
| Other Employee welfare & Amenities Expenses | 484,600            | 578,310            |
| Donation to Death Employee                  | 509,949            | 2,013,351          |
| Leave Encashment                            | 28,379,424         | 29,293,004         |
| Leave Fare Assistance- Staff                | 7,822,670          | 6,542,584          |
| Leave Fare Assistance- Officer              | 8,252,200          | 10,114,170         |
| Training and Education- Local               | 1,457,150          | 1,806,400          |
| Training and Education- Foreign             | 15,896,940         | -                  |
|   | <b>686,572,009</b> | <b>634,408,518</b> |

### 37.02 Repair and maintenance expenses

|   |                   |                   |
|---|-------------------|-------------------|
| Repair and Maintenance- Cathodic Protection   | 2,503,378         | 1,841,761         |
| Repair and Maintenance- Transmission Line     | 114,212           | 1,145,679         |
| Repair and Maintenance- Others                | 2,545,995         | 4,046,240         |
| Repair and Maintenance- Distribution Lines    | 10,025,422        | 5,709,772         |
| Repair and Maintenance- RMS(Bulk Distr. Line) | 193,158           | -                 |
| Repair and Maintenance- CMS, TBS and DRS      | 2,486,149         | 349,654           |
|   | <b>17,868,315</b> | <b>13,093,106</b> |

### 37.03 Professional service expenses

|                                     |                  |                  |
|-------------------------------------|------------------|------------------|
| External Audit Fees                 | 191,667          | 100,000          |
| Tax Consultants' Fees               | 295,000          | 87,500           |
| Legal Expenses                      | 4,317,583        | 4,384,626        |
| Other Advisors and Consultants Fees | 3,879,310        | 3,528,410        |
|                                     | <b>8,683,560</b> | <b>8,100,536</b> |

### 37.04 Promotional expenses

|  |                  |                  |
|--|------------------|------------------|
| Entertainment Expense                                | 1,810,076        | 763,291          |
| Seminars & Exhibitions                               | -                | -                |
| Advertising Expense                                  | 3,479,868        | 4,131,995        |
| Licensee & Other Fees                                | 24,150           | 17,250           |
| Expenses for Issue of Customers' Balance Certificate | 1,758,937        | 1,287,494        |
| Special Customer Service Expense (Maiking)           | 44,710           | 212,276          |
|  | <b>7,117,741</b> | <b>6,412,306</b> |

### 37.05 Power expenses

|  |                  |                  |
|--|------------------|------------------|
| Gas-Used for Domestic Purposes                         | 460,553          | 532,395          |
| Electricity  | 4,664,627        | 4,854,301        |
| Repair & Maintenance-Electrical Utilities & Equipments | 385,688          | 784,396          |
|  | <b>5,510,868</b> | <b>6,171,092</b> |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

### 37.06 Transport expenses

|   |                   |            |
|---|-------------------|------------|
| CNG, Petrol, Oil and Lubricants(POL) for Vehicles | 12,423,577        | 12,371,468 |
| Vehicle Insurance                                 | 4,134,449         | 3,115,201  |
| Vehicle Licenses and Fitness Fee                  | 1,463,022         | 880,764    |
| Repair & Maintenance- Vehicles                    | 2,854,196         | 2,488,505  |
| Vehicle Consumable/Spares                         | 908,581           | 2,396,690  |
| Transport Hire for Disconnection Team             | 947,591           | 1,287,100  |
| Bus Hire for Staff                                | 1,455,300         | 2,047,500  |
| Other Transport Hire                              | 64,280            | 34,770     |
| Carriage Inward                                   | 444,226           | 168,993    |
| <b>24,695,222</b>                                 | <b>24,790,991</b> |            |

### 37.07 Occupancy expenses

|  |                   |            |
|--|-------------------|------------|
| Office Rent  | 2,665,260         | 3,283,690  |
| Soft Furnishings                                   | 99,887            | 92,877     |
| Crockery's and Cutleries                           | 3,113             | 28,989     |
| Repair & Maintenance – Office Building             | 526,434           | 1,953,452  |
| Repair & Maintenance – Residential Building        | 553,942           | 806,404    |
| Repair & Maintenance – Office Furniture & Fixtures | 247,554           | 184,910    |
| Repair & Maintenance – Office Equipment            | 78,125            | 89,107     |
| Electrical & Electronic – Consumables              | 365,212           | 523,764    |
| Fire Fighting Consumables                          | 14,385            | -          |
| General Security (e.g., Ansars Salary)             | 26,523,380        | 23,687,704 |
| Rates and Taxes                                    | 5,040,802         | 3,953,696  |
| Water and Sewerage Expenses                        | 118,958           | 146,980    |
| Gardening Expenses                                 | 185,896           | 467,618    |
| Office Cleaning Expenses                           | 51,943            | 94,867     |
| <b>36,474,891</b>                                  | <b>35,314,058</b> |            |

### 37.08 Board meeting/AGM expenses

|                                 |                  |           |
|---------------------------------|------------------|-----------|
| Honorarium to the Board Members | 1,460,417        | 1,067,200 |
| Entertainment for Board Meeting | 749,615          | 690,485   |
| Space/Hall Rent for AGM         | 274,159          | -         |
| Entertainment Expenses for AGM  | 1,991,238        | 2,198,256 |
| Report Printing Expenses        | 198,950          | 296,750   |
| Miscellaneous Expenses          | 629,759          | 499,221   |
| <b>5,304,138</b>                | <b>4,751,912</b> |           |



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

**37.09 General and administrative expenses**

|  |                   |                   |
|--|-------------------|-------------------|
| Office Stationery & Printing                   | 1,839,424         | 3,310,277         |
| Newspapers, Books & Periodicals-General        | 357,751           | 265,981           |
| Officers' Traveling                            | 4,992,478         | 5,625,126         |
| Staff Traveling                                | 596,882           | 973,351           |
| Computer Software Maintenance                  | 87,392            | 28,517            |
| Computer Equipment- Maintenance                | 146,115           | 205,936           |
| Computer Stationery- General                   | 399,060           | 388,496           |
| Internet Charge                                | 1,600,198         | 1,244,293         |
| Fire, Cyclone & Theft Insurance                | 616,023           | 335,334           |
| Donations & Contributions (Welfare Fund)       | 10,000,000        | 8,000,000         |
| Expenses For Tender Committee                  | 419,600           | 577,375           |
| Conveyance Charges                             | 895,384           | 858,715           |
| Regulatory Commission Expense                  | 7,675,620         | 7,487,223         |
| School Operating Expenses                      | 324,921           | 7,872             |
| Stores Handling Charges                        | 99,595            | 64,177            |
| Corporate Social Responsibility (CSR) Expenses | 500,000           | 1,000,000         |
| Telephone/Mobile Expenses                      | 1,477,871         | 1,545,907         |
| Postage Expenses                               | 980,045           | 1,042,628         |
| Recruitment & Promotion Meeting Expenses       | 13,029,113        | 1,069,565         |
| Celebration of National Program                | 543,682           | 818,682           |
| Free Gas Supply to Chairities                  | 525,614           | 466,339           |
| Outsources Agent's Commission                  | 2,097,639         | 1,456,861         |
| CBA Electoin & Other Expenses                  | -                 | 314,110           |
| Miscellaneous Expenses                         | 1,682,560         | 21,434,077        |
|  | <b>50,886,967</b> | <b>58,520,842</b> |

**38.00 Other Non-operational Income**

|   |                   |                    |
|---|-------------------|--------------------|
| Profit from sale of stores (a)                      | 25,569,579        | 17,036,209         |
| Transport income                                    | 453,927           | 667,972            |
| Sale of gas application form                        | 670               | 21,080             |
| Sale of tender document                             | 280,000           | 218,219            |
| Rental income                                       | 582,673           | 1,335,439          |
| Demurage and forfeiture                             | 1,632,317         | 221,107            |
| Testing charges received from suppliers             | 88,998            | 63,515             |
| Enlistment and renewal fee                          | 1,008,350         | 1,064,000          |
| Income from school operation                        | 4,185,930         | 3,318,400          |
| Notice pay (b)                                      | 96,456            | 522,141            |
| Recovery from recruitment                           | -                 | 11,831,098         |
| Other income  | -                 | 91,550,793         |
| Miscellaneous income                                | 185,876           | 2,183,630          |
| Unrealised Gain/(loss) against investment in shares | 224,960           | (1,659,080)        |
|   | <b>34,309,736</b> | <b>128,374,523</b> |

(a) Amount received over cost of materials issued to customers has been credited to profit from sale of stores.

(b) Amount received from employees who resigned from the service of BGDCL has been recorded as Notice Pay.



| Amount in Taka |           |
|----------------|-----------|
| 2021-2022      | 2020-2021 |

#### 39.00 Financial/Interest Income (Net)

##### Financial/Interest income :

Financial/Interest Income:

Interest income on bank deposits  
Interest income on fixed deposits  
Interest on motor cycle loan  
Interest on land purchase and house building loan  
Interest on computer loan  
Interest income on loan to BAPEX  
Interest income on loan to GTCL  
Interest income on loan to CPF Trustee Board

|                    |                    |
|--------------------|--------------------|
| 124,247,467        | 162,675,856        |
| 379,482,275        | 327,251,590        |
| 27,608             | 188,910            |
| 19,433,444         | 23,645,791         |
| 180,106            | 211,479            |
| 2,850,000          | 3,250,000          |
| 57,011,645         | 60,126,195         |
| -                  | 2,069,892          |
| <b>583,232,545</b> | <b>579,419,713</b> |

##### Total interest income (A)

##### Less: Financial Costs:

Interest on GOB loan  
Bank Charge and Commission  
Excise duty

|                    |                    |
|--------------------|--------------------|
| 10,638,062         | 11,839,296         |
| 520,093            | 1,288,519          |
| 8,409,990          | 7,356,865          |
| <b>19,568,145</b>  | <b>20,484,680</b>  |
| <b>563,664,400</b> | <b>558,935,033</b> |

##### Total financial costs (B)

##### Net Interest Income (A-B)

#### 40.00 Contribution to Workers Profit Participation Fund :

Provision has been made for beneficiaries profit participation fund amounting to Tk.69,885,557 @ 5% of net profit before charging such provision. The portion (90%) of BPPF has been shown against Workers Participation and Welfare Fund and remaining 10% has been shown against Bangladesh Workers Welfare Foundation Fund.

Workers Participation Fund and Workers Welfare Fund  
Bangladesh Workers Welfare Foundation Fund

|                   |                    |
|-------------------|--------------------|
| 62,897,001        | 100,631,159        |
| 6,988,556         | 11,181,240         |
| <b>69,885,557</b> | <b>111,812,399</b> |

#### 41.00 Income tax expenses

This represents the amount of Corporate Income Tax which is higher of 27.50% on Taxable Profit, 0.60% of Gross Receipt and Income Tax Deducted at Source under section of 82© of Income Tax Ordinance 1984 imposed by the Government through Finance Act 2022, calculated as under:

Profit Before Tax  
27.5% and 30% on Taxable Profit (A)

|                    |                    |
|--------------------|--------------------|
| 1,327,825,579      | 2,124,435,570      |
| <b>365,152,034</b> | <b>637,330,671</b> |

##### Gross Receipt:

Revenue  
Other Income  
Finance Income

|                    |                    |
|--------------------|--------------------|
| 25,768,235,745     | 25,894,630,979     |
| 34,309,736         | 128,374,523        |
| 563,664,400        | 558,935,033        |
| 26,366,209,881     | 26,581,940,535     |
| <b>158,197,259</b> | <b>159,491,643</b> |

##### 0.60% of Gross Receipt (B)

Income Tax Deducted at Source

|                    |                    |
|--------------------|--------------------|
| <b>569,332,465</b> | <b>567,366,847</b> |
|--------------------|--------------------|

Applicable (A, B and C which is higher)

|                    |                    |
|--------------------|--------------------|
| <b>569,332,465</b> | <b>637,330,671</b> |
|--------------------|--------------------|

Payment/Adjustment for (over)/under provision in previous year

|            |   |
|------------|---|
| 74,567,524 | - |
|------------|---|

Income Tax Expense for the year

|                    |                    |
|--------------------|--------------------|
| <b>643,899,989</b> | <b>637,330,671</b> |
|--------------------|--------------------|



#### 42.00 Related Party Disclosure:

During the year the Company carried out a number of transactions with related parties in the normal course of business on an arm 's length basis . Name of those related parties , nature of those transactions and their total value have been shown in the table below in accordance with IAS 24 'Related Party Disclosures"

| Name of Related Parties  | Relationship           | Nature of Transactions     | Value of Transactions | Balance as on 30 June 2022 |
|--|------------------------|----------------------------|-----------------------|----------------------------|
| Petrobangla  | Parent Company         | Current Account            | (20,400)              | (28,951,459)               |
| Bangladesh Petroleum Exploration and Production Co. Ltd. (BAPEX) | Common Ownership       | Current Account            | -                     | (4,000)                    |
| Gas Transmission Company Limited (GTCL)                          |                        | Long Term Financing        | (20,000,000)          | 130,000,000                |
|  |                        | Cost of Materials received | (1,649,180)           | 5,896,592                  |
| Rupantarita Prakritik Gas Company Limited (RPGCL)                |                        | Long Term Financing        | (322,148,830)         | 2,646,665,750              |
|  |                        | Expenses Reimbursement     | 341,260               | (127,224)                  |
|  |                        |                            | 31,147                |                            |
|  |                        |                            | (23,400)              |                            |
| Bangladesh Gas Fields Company Limited (BGFCL)                    |                        |                            | (302,180)             |                            |
|  |                        | Cost of Materials received | (354,695)             |                            |
| Jalalabad Gas Transmission and Distribution System Ltd. (JGTDSL) |                        | Cost of Materials paid     | 6,093,833             | (10,006,339)               |
|  |                        | Expenses Reimbursement     | (6,219)               |                            |
|  |                        |                            | 30,936                |                            |
| Sundarbon Gas Company Limited (SGCL)                             |                        | Cost of Materials received | (60,742,153)          | (103,119,124)              |
|  |                        | Expenses Reimbursement     | (2,869,519)           |                            |
| Pachimanchal Gas Company Limited (PGCL)                          |                        | Expenses Reimbursement     | (210)                 | (249,759)                  |
| Titas Gas Transmission and Distribution Company Ltd. (TGTDC)     | Expenses Reimbursement | (4,727,694)                | (17,102,265)          |                            |
| Karnaphuly Gas Distribution Company Limited (KGDCL)              | Expenses Reimbursement | (207)                      | (9,675,085)           |                            |
|  |                        | 291,200                    |                       |                            |
|  |                        | (399,795)                  |                       |                            |
| Madhapara Granite Mining Company Limited (MGMCL)                 | Expenses Reimbursement | 33,063                     | 353,886               |                            |
|  |                        | (31,356)                   |                       |                            |



**43.00 Off Balance Sheet Items :**

Non-cash security deposited by customers :

| Particulars                    | 2021-2022            | 2020-2021            |
|--------------------------------|----------------------|----------------------|
|                                | Taka                 | Taka                 |
| Bank Gaurantee                 | 2,287,046,507        | 2,142,234,816        |
| Pratirakha Sanchoy Patra (PSP) | 43,470               | 43,470               |
| <b>Total</b>                   | <b>2,287,089,977</b> | <b>2,142,278,286</b> |

**44.00 Contingent Liabilities :**

The company filed reference application to the High Court Division of Supreme Court against the assessment order of Deputy Commissioner of Taxes for the assessment year 2009-10, 2010-11, 2011-12, 2012-13, 2013-14, 2014-15 and 2017-18 is pending . The disputed amount with Tax Authority against these assessment year shown in below as contingent liabilities :

| Assessment year | 2021-2022            | 2020-2021            |
|-----------------|----------------------|----------------------|
|                 | Taka                 | Taka                 |
| 2009-2010       | 79,186,108           | 79,186,108           |
| 2010-2011       | 77,561,940           | 77,561,940           |
| 2011-2012       | 163,962,397          | 163,962,397          |
| 2012-2013       | 310,890,410          | 310,890,410          |
| 2013-2014       | 412,161,076          | 412,161,076          |
| 2014-2015       | 256,506,369          | 256,506,369          |
| 2017-2018       | 1,851,179,371        | 1,851,179,371        |
| <b>Total</b>    | <b>3,151,447,671</b> | <b>3,151,447,671</b> |





**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

Schedule of Fixed Assets as on 30th June 2022

Annexure-01

| Sl. No. | Name of the assets                            | Historical Cost          |                                     |                                 |                             | Rate of Dep. | Accumulated depreciation |                           |                                 |                          | Written down value as on 30-06-2022 |
|---------|---|--------------------------|-------------------------------------|---------------------------------|-----------------------------|--------------|--------------------------|---------------------------|---------------------------------|--------------------------|-------------------------------------|
|         |   | Balance as on 01-07-2021 | Additions to assets during the year | Adjustment made during the year | Total Cost as on 30-06-2022 |              | Balance as on 01-07-2021 | Depreciation for the year | Adjustment made during the year | Balance as on 30-06-2022 |                                     |
| 1       | Transmission line                             | 1,382,645,960            | 7,161,944                           | -                               | 1,389,807,904               | 3.33%        | 550,949,167              | 46,106,854                | -                               | 597,056,021              | 792,751,883                         |
| 2       | Distribution line                             | 2,280,867,865            | 660,918                             | -                               | 2,281,528,783               | 5%           | 1,667,524,278            | 70,495,962                | -                               | 1,738,020,240            | 543,508,543                         |
| 3       | Distribution Line-Ashugonj-Brahmanbaria Baria | 1,491,964,455            | -                                   | -                               | 1,491,964,455               | 5%           | 767,132,123              | 74,598,223                | -                               | 841,730,346              | 650,234,110                         |
| 4       | Transmission and distribution plant           | 58,127,305               | 3,578,785                           | -                               | 61,706,090                  | 5%           | 37,398,578               | 2,145,940                 | -                               | 39,544,518               | 22,161,572                          |
| 5       | Radio-graphy equipment                        | 29,656,903               | 3,936,654                           | -                               | 33,593,557                  | 30%          | 29,426,929               | 119,442                   | -                               | 29,546,371               | 4,047,186                           |
| 6       | Telecom and computer equipment                | 52,159,945               | 2,946,759                           | -                               | 55,106,704                  | 20%          | 48,402,140               | 1,271,237                 | -                               | 49,673,377               | 5,433,327                           |
| 7       | Computer Equipment-Software                   | 12,040,799               | 13,454,700                          | -                               | 25,495,499                  | 20%          | 1,883,237                | 3,519,798                 | -                               | 5,403,035                | 20,092,464                          |
| 8       | Office and electrical equipment               | 130,527,216              | 1,134,041                           | -                               | 131,661,257                 | 0.20         | 118,185,764              | 5,561,458                 | -                               | 123,747,222              | 7,914,035                           |
| 9       | Generator                                     | 634,945                  | 722,559                             | -                               | 1,357,504                   | 20%          | 162,267                  | 127,385                   | -                               | 289,652                  | 1,067,852                           |
| 10      | Freehold land                                 | 1,091,761,463            | -                                   | -                               | 1,091,761,463               | -            | -                        | -                         | -                               | -                        | 1,091,761,463                       |
| 11      | Land infrastructure                           | 17,607,149               | -                                   | -                               | 17,607,149                  | 5.00%        | 14,976,818               | 140,922                   | -                               | 15,117,740               | 2,489,409                           |
| 12      | Other land interest                           | 74,207,024               | -                                   | -                               | 74,207,024                  | -            | -                        | -                         | -                               | -                        | 74,207,024                          |
| 13      | Freehold con. and brick structure             | 426,626,391              | 19,006                              | -                               | 426,645,397                 | 3%           | 173,923,945              | 10,660,435                | -                               | 184,584,380              | 242,061,016                         |
| 14      | Other constructions                           | 79,742,081               | -                                   | -                               | 79,742,081                  | 3%           | 18,799,012               | 1,993,552                 | -                               | 20,792,564               | 58,949,517                          |
| 15      | Wall and storeyards                           | 12,662,939               | -                                   | -                               | 12,662,939                  | 5%           | 8,093,707                | 257,438                   | -                               | 8,351,145                | 4,311,794                           |
| 16      | Vehicle                                       | 232,708,894              | 61,640,000                          | -                               | 294,348,894                 | 20%          | 181,885,605              | 15,997,126                | -                               | 197,882,731              | 96,466,163                          |
| 17      | Tube-well and ponds                           | 16,790,798               | -                                   | -                               | 16,790,798                  | 10%          | 15,547,996               | 155,430                   | -                               | 15,703,426               | 1,087,371                           |
| 18      | Furniture and fixture                         | 29,154,654               | 397,941                             | -                               | 29,552,595                  | 10%          | 22,620,946               | 1,094,099                 | -                               | 23,715,045               | 5,837,551                           |
| 19      | Barrel and pallets                            | 94,430                   | -                                   | -                               | 94,430                      | 25%          | 94,429                   | -                         | -                               | 94,429                   | 1                                   |
| 20      | Domestic appliances                           | 30,399                   | -                                   | -                               | 30,399                      | 20%          | 30,398                   | -                         | -                               | 30,398                   | 1                                   |
| 21      | Consumer metering                             | 278,934,427              | 11,806,146                          | -                               | 290,740,573                 | 10%          | 178,757,426              | 13,874,000                | -                               | 192,631,426              | 98,109,147                          |
| 22      | Shed and temporary structure                  | 2,684,015                | -                                   | -                               | 2,684,015                   | 10%          | 2,684,014                | -                         | -                               | 2,684,014                | 1                                   |
|         | <b>Total as at 30th June 2022</b>             | <b>7,701,630,057</b>     | <b>107,459,453</b>                  | <b>-</b>                        | <b>7,809,089,510</b>        |              | <b>3,838,478,779</b>     | <b>248,119,301</b>        | <b>-</b>                        | <b>4,086,598,081</b>     | <b>3,722,491,429</b>                |
|         | <b>Total as at 30th June 2021</b>             | <b>7,680,646,270</b>     | <b>34,607,773</b>                   | <b>(13,623,986)</b>             | <b>7,701,630,057</b>        |              | <b>3,580,756,249</b>     | <b>257,733,293</b>        | <b>(10,762)</b>                 | <b>3,838,478,779</b>     | <b>3,863,151,278</b>                |



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
Schedule of Stores Control as on 30-06-2022

Annexure-02

| Sl. No. | Particulars  | Store Code | Balance as on<br>01-07-2021 | Material received<br>during the year | Material issued<br>during the year | Material<br>returned from<br>job | Material<br>consumed<br>during the year<br>8(6-7) | Balance as on<br>30-06-2022<br>9(4+5-8) |
|---------|--|------------|-----------------------------|--------------------------------------|------------------------------------|----------------------------------|---|---|
| 1       | 2  | 3          | 4                           | 5                                    | 6                                  | 7                                | 8(6-7)  | 9(4+5-8)                                |
| A       | <b>Local Purchase :</b>                            |            |                             |                                      |                                    |                                  |   |   |
| 1       | Construction Materials                             | 10.00.000  | -                           | 7,200                                | 7,200                              | -                                | 7,200   | -                                       |
| 2       | Stationary & Water Supply Materials                | 11.00.000  | 120,440                     | 4,230                                | 4,230                              | -                                | 4,230   | 120,440                                 |
| 3       | Books & Preodicals                                 | 15.00.000  | -                           | 12,130                               | 12,130                             | -                                | 12,130  | -                                       |
| 4       | Soft Goods   | 17.00.000  | -                           | 57,380                               | 57,380                             | -                                | 57,380  | -                                       |
| 5       | Spare Parts of Generator                           | 18.00.000  | -                           | 2,365                                | 2,365                              | -                                | 2,365   | -                                       |
| 6       | Plant & Machinery                                  | 19.00.000  | 92,332                      | 683,089                              | 775,421                            | -                                | 775,421   | -                                       |
| 7       | Vehicles & Spares                                  | 20.00.000  | 28,627                      | 62,913,342                           | 62,914,249                         | -                                | 62,914,249  | 27,720                                  |
| 8       | Tyre, Tubes & Batteries                            | 21.00.000  | 1,617,148                   | 149,076                              | 639,036                            | -                                | 639,036   | 1,127,188                               |
| 9       | General Hardware                                   | 22.00.000  | 4,908                       | 31,013                               | 30,646                             | -                                | 30,646  | 5,276                                   |
| 10      | Paints & Varnishes                                 | 27.00.000  | 67,005                      | 14,892                               | 14,892                             | -                                | 14,892  | 67,005                                  |
| 11      | Liveries   | 28.00.000  | 428,829                     | 118,957                              | 520,038                            | -                                | 520,038   | 27,748                                  |
| 12      | Electrical Spares                                  | 29.00.000  | 465,701                     | 207,839                              | 265,518                            | -                                | 265,518   | 408,022                                 |
| 13      | Miscellaneous                                      | 32.00.000  | 28,412                      | 100,127                              | 101,433                            | -                                | 101,433   | 27,107                                  |
|         | <b>Sub-total (A)</b>                               |            | <b>2,853,402</b>            | <b>64,301,640</b>                    | <b>65,344,537</b>                  | <b>-</b>                         | <b>65,344,537</b>                                 | <b>1,810,505</b>                        |
| B       | <b>Foreign Purchase :</b>                          |            |                             |                                      |                                    |                                  |   |   |
| 1       | Line Pipe, Fittings, Valve and Cathodic Protection | 33.00.000  | 277,611,758                 | 157,617,874                          | 163,276,558                        | 714,877                          | 162,561,682                                       | 272,667,950                             |
| 2       | Coat & Wrap Materials                              | 34.00.000  | 67,656,281                  | -                                    | 11,112,056                         | 3,633                            | 11,108,424  | 56,547,857                              |
| 3       | Plant, Machineries and Spares                      | 35.00.000  | 95,078,352                  | 4,969,065                            | 12,132,480                         | 339,423                          | 11,793,057  | 88,254,361                              |
| 4       | MDPE Line Pipe and Fittings                        | 36.00.000  | 356,988                     | -                                    | -                                  | -                                | -   | 356,988                                 |
|         | <b>Sub-total (B)</b>                               |            | <b>440,703,380</b>          | <b>162,586,939</b>                   | <b>186,521,094</b>                 | <b>1,057,932</b>                 | <b>185,463,162</b>                                | <b>417,827,156</b>                      |
|         | <b>Grand-Total (A+B)</b>                           |            | <b>443,556,782</b>          | <b>226,888,579</b>                   | <b>251,865,631</b>                 | <b>1,057,932</b>                 | <b>250,807,698</b>                                | <b>419,637,662</b>                      |

Schedule of Stores in Transit as on 30-06-2022

| SL.No. | Name of the Suppliers               | Contract No. & Date                           | LC No                            | Description of Materials  | Amount in Taka    | Remarks   |
|--------|-------------------------------------|---|----------------------------------|---|-------------------|---|
| 1      | M/s. Itron Global Trading, USA.     | 28.11.0000.551.31.001.21<br>Dated 19-08-2021  | 44121010042<br>Dated 16-09-2021  | 130 Nos. Turbine Gas Meter (120 Nos. with EVC & 10 Nos without EVC) | 32,329,377        | Transit-02 (2021-2022).<br>Materials already Received through MRR # BG(S)/PF/001/22-23 Dated 27-07-2022 & MRR # BG(S)/PF/002/22-23 Dated 04-08-2022 |
| 2      | M/s. Zenner Metering Technology     | 28.11.0000.551.32.002.22<br>Dated 25-01-2022  | 4412201007<br>Dated 16-09-2021   | 950 Nos. Diaphragm Gas Meter  | 14,383,508        | Transit-05 (2021-2022)  |
| 3      | M/s. Missistems Canada Inc, Canada. | 28.11.0000.551.46.002.22,<br>Dated 13-03-2022 | 044122010014<br>Dated 08-05-2022 | Filter Caretridge of Dry Gas Filter                                 | 6,939             | Transit-06 (2021-2022)  |
|        |                                     |   |                                  | <b>TOTAL =</b>  | <b>46,719,823</b> |   |



**Bakhrabad Gas Distribution Company Limited**  
(A Company of Petrobangla)  
Balance of Revenue Collection Account as on 30-06-2022

Annexure-03

| SL. No | Name of Bank                                | Account Number    | 2021-22/Taka | 2020-21/Taka |
|--------|---|-------------------|--------------|--------------|
|        | <b>Industrial :</b>                         |                   |              |              |
| 1      | Agrani Bank Limited, Balutupa, Cumilla      | ,200007112250     | -            | 2,815,754    |
| 2      | Social Islami Bank Limited, Cumilla         | ,351360000068     | -            | 30,737,579   |
| 3      | Rupali Bank Limited, Cantonment, Cumilla    | ,2220024000003    | 7,858,708    | 12,532,560   |
| 4      | Rupali Bank Limited, Rajgong, Cumilla       | ,2212024000006    | 262,443      | 9,698        |
| 5      | Rupali Bank Limited, Monohorpur, Cumilla    | ,2204024001405    | 248,389      | 3,720,637    |
| 6      | Jamuna Bank Limited Cumilla                 | ,0038-0320000795  | 5,036,159    | 3,406,848    |
| 7      | Prime Bank Limited, Chauddagram             | ,2185312006639    | 647,814      | 5,016,007    |
| 8      | Daka bank Limited, Cumilla                  | ,7115000000166    | -            | 3,321,299    |
| 9      | First Security Islami Bank Limited, Cumilla | ,0150-13100000641 | -            | 1,557,303    |
| 10     | Arab Bangladesh Bank Limited, Cumilla       | ,4131-773116-430  | -            | 15,385,832   |
| 11     | The CITY Bank Limited, Cumilla              | ,3102163469001    | -            | 687          |
| 12     | Dutch Bangla Bank Limited, Cumilla          | ,1411200000314    | 40,057,763   | 55,999,344   |
| 13     | One Bank Limited, Cumilla                   | ,445400262006     | -            | 865,090      |
| 14     | Primier Bank Limited, Cumilla               | ,13713100000005   | 8,005,611    | 3,087,577    |
| 15     | Pubali Bank Limited, Mirbazar, Cumilla      | ,1422102000090    | -            | 907,830      |
| 16     | Trust Bank Limited, Contonment, Cumilla     | 0005-0320000749   | 14,953,946   | 15,457,192   |
| 17     | Trust Bank Limited, Cumilla                 | 0047-0320000043   | -            | 6,468        |
| 18     | NCC Bank Limited, Cumilla                   | 0054-0325000124   | 47,617,035   | 14,036,576   |
| 19     | AL Arafa Islami Bank Limited, Cumilla       | ,291220001863     | -            | 7,427,415    |
| 20     | Exim bank Limited, Cumilla                  | 280344            | 13,385,657   | 76,300,868   |
| 21     | Mutual trust bank Limited, Cumilla          | 0052-0320000091   | -            | 5,437,906    |
| 22     | Prime Bank Limited, Cumilla                 | ,2228316000744    | 19,488,412   | 13,756,695   |
| 23     | Bangladesh commerce bank Limited, Cumilla   | 2632000076        | 1            | 1            |
| 24     | Jumuna Bank Limited, Shuagonj, Cumilla      | 0098-0320000060   | -            | 26,753,321   |
| 25     | IFIC Bank Limited, Miahbazar, Cumilla       | ,2214076560041    | -            | 641          |
| 26     | IFIC Bank Limited, Cumilla                  | ,2035013771041    | -            | 554,116      |
| 27     | Padma Bank Limited, Bibirbazer, Cumilla     | ,113000238851     | 575,954      | 120,005      |
| 28     | NCC Bank Limited, Highway Branch, Cumilla   | 0110-3115000028   | 69,886,118   | 47,358,742   |
| 29     | Shahjalal Islami Bank Limited, Cumilla      | ,300513100001174  | -            | 3,747,216    |
| 30     | Agrani Bank Limited, Laksham, Cumilla       | ,200001442094     | 4,756,931    | 4,521,116    |
| 31     | Agrani Bank Limited, Nosratpur, Laksham     | ,200007044279     | 30,534,343   | 71,555,892   |
| 32     | The City Bank Limited, Doulatgonj, Laksham  | ,3102345049001    | 960          | 6,860        |
| 33     | One Bank Limited, Laksham                   | ,365321291009     | -            | 749,659      |
| 34     | Jamuna Bank Limited, Laksham                | 0040-0320001156   | 14,284,726   | 9,804,372    |
| 35     | IFIC Bank Limited, Companigong, Cumilla     | ,2148407276041    | -            | 25,341,356   |
| 36     | Janata Bank Limited, Chandina               | ,100029527916     | 56,526,633   | 42,004,107   |
| 37     | Social Islami Bank Limited, Debidwar        | ,941360000061     | 11,917,771   | 23,578,532   |
| 38     | Padma Bank Limited, Kachua                  | ,113000028372     | 4,954,875    | 8,143,918    |
| 39     | NCC Bank Limited, Kachua,                   | 0076-0325000128   | -            | 4,436        |
| 40     | Agrani Bank Limited, Daudkhandi             | ,200002161084     | -            | 52,734,031   |
| 41     | NCC Bank Limited, Gouripur                  | 0067-0315000068   | 628,464      | 15,629,977   |
| 42     | Social Islami Bank Limited, Illiotgonj      | ,281360000192     | 37,443,426   | 1,273,497    |
| 43     | Bangladesh Krishi Bank Limited Daudkhandi   | 2322-0320000205   | -            | 10,282,453   |
| 44     | Agrani Bank Limited, Chowmuhani             | ,200000675778     | -            | 33,198,679   |
| 45     | AB Bank Limited, Majidee, Noakhali          | 4136-202467-430   | 4,157,084    | 6,528,912    |
| 46     | IFIC Bank Limited, Chowmuhani               | ,2050322976041    | -            | 29,647,075   |
| 47     | One Bank Limited, Chowmuhani                | ,155122700013     | -            | 21,830,621   |
| 48     | NCC Bank, Limited, Chowmuhani               | 0051-0320000467   | -            | 1,003,395    |
| 49     | United Commercial Bank Limited, Chowmuhani  | ,19330100000252   | -            | 21,362,419   |
| 50     | Uttara Bank Limited, Majidee                | ,68714100004130   | 481,155      | 3,065,784    |
| 51     | One Bank Limited, Majidee                   | ,385342704001     | -            | 204,339      |
| 52     | United Commercial Bank Limited, Majidee     | ,572301000000082  | -            | 62,222       |
| 53     | National Bank Limited, Majidee              | ,1105002042562    | -            | 43,712       |
| 54     | The City Bank Limited, Feni                 | ,3102255923001    | -            | 67,920       |
| 55     | National Bank Limited, Feni                 | ,1011001030441    | -            | 20,642,939   |
| 56     | South East Bank Limited, Feni               | 0026-13100000512  | -            | 22,309,850   |
| 57     | National Bank Limited, Dagonbhuyan          | ,1029000753612    | -            | 23,943,283   |
| 58     | Jamuna Bank Limited, Feni                   | 0049-0320000498   | -            | 51,238,017   |
| 59     | Social Islami Bank Limited, Feni            | ,691360000298     | -            | 1,344,257    |
| 60     | Mutual Trust Bank Limited, Feni             | 0039-0320000561   | 14,471,571   | 3,790,971    |



| SL. No | Name of Bank                                    | Account Number   | 2021-22/Taka         | 2020-21/Taka         |
|--------|---|------------------|----------------------|----------------------|
| 61     | Shahjalal Islami Bank Limited, Feni             | 3016-13100000027 | -                    | 8,135,784            |
| 62     | Rupali Bank Limited, Laxmipur                   | ,2477024000040   | 2,488,092            | 12,463,944           |
| 63     | One Bank Limited, Chandragonj, Laxmipur         | ,165141310048    | -                    | 13,043,843           |
| 64     | Agrani Bank Limited, Station Road, Chandpur     | ,200001891473    | 54,597,978           | 9,357,096            |
| 65     | Social Islami Bank Limited, Hajigonj            | ,571360000082    | -                    | 30,587,188           |
| 66     | Agrani Bank Limited, Hajigonj, Chandpur         | ,200001860248    | -                    | 58,801               |
| 67     | NCC Bank Limited, Hajigonj, Chandpur            | 0046-0320000188  | -                    | 843                  |
| 68     | Jamuna Bank Limited, Hajigonj, Chandpur         | 0104-0320000712  | -                    | 12,376,977           |
| 69     | United Commercial Bank Limited, Brahmanbaria    | ,461301000000157 | 1,902,774            | 4,386,587            |
| 70     | IFIC Bank Limited, Brahmanbaria                 | ,2034384483041   | 297,630              | 3,294,650            |
| 71     | Janata Bank Limited, Main Branch, Brahmanbaria  | ,100002929125    | 1,867,612            | 526,540              |
| 72     | Janata Bank Limited, Niazpark, Brahmanbaria     | ,100036808700    | 14,810,237           | 35,885,306           |
| 73     | AB Bank Limited, Brahmanbaria                   | 4134-786386-430  | 20,462,291           | 24,635,688           |
| 74     | NCC Bank Limited, Brahmanbaria                  | 0097-0315000053  | 31,297,014           | 40,329,186           |
| 75     | Modomati Bank Limited, Ashugonj                 | ,112513500000003 | 1,991,693            | 1,769,501            |
| 76     | Pubali Bank Limited, Zilla Porishod, Cumilla    | ,2462102000634   | -                    | 9,137                |
| 77     | Meghna Bank Limited, Cumilla                    | 13500000009      | 4,798,346            | 4,677,272            |
| 78     | Shahjalal Islami Bank Limited, Cant. Cumilla    | 13100000004      | -                    | 45,534,322           |
| 79     | Mutual Trust Bank Limited, Laksham              | 0,320000568      | 34,276,596           | 20,929,967           |
| 80     | Dutch Bangla Bank Limited, Ashugong             | ,2521200000225   | 50,590               | 10,349,326           |
| 81     | Basic Bank Ltd., Cumilla, Online                | 1716-01-0000467  | 11,135,295           | 8,053,832            |
| 82     | SBAC Bank Limited, Cant, Online                 | 24130000230      | 21,327               | 2,767,406            |
| 83     | National Bank Ltd., Cumilla, Online             | 1009003564702    | 57,005,237           | 6,303,197            |
| 84     | Modomati Bank Limited, Ashugonj, online         | 135000000006     | 103,675,893          | 37,476,868           |
| 85     | Mercantile Bank limited, Cumilla, Online        | 113913100000103  | 23,908,490           | 8,248,703            |
| 86     | Agrani Bank Limited, Cumilla, Online            | 200014000375     | 21,992,218           | 16,597               |
| 87     | SIBL Bank Limited, Cumilla, Online              | 351360000493     | 79,666,729           | -                    |
| 88     | FSIBL Bank Limited, Cumilla, Online             | 131000000897     | 9,160,726            | 1,557,303            |
| 89     | Bank Asia Limited, Cumilla, Online              | 7136000079       | 12,803,406           | -                    |
| 90     | UCBL, Cumilla, Online                           | 29130100000115   | 110,659,771          | 5                    |
| 91     | One Bank Limited, Cumilla                       | 443000000624     | 25,179,211           | -                    |
| 92     | Pubali Bank Limited, Zilla Porishod, Cumilla    | 2462102000733    | 25,491,105           | -                    |
| 93     | Mutual Trust Bank Limited, Cumilla              | 1310000003643    | 26,320,820           | -                    |
| 94     | Jamuna Bank Limited, Kandirpar                  | 1490320000273    | 48,484,080           | -                    |
| 95     | Dhaka Bank Limited, Cumilla                     | 711500000879     | 100,777              | -                    |
| 96     | Uttara Bank Limited, BGSL                       | 33114100004127   | 3,313,559            | -                    |
| 97     | EXIM Bank Limited, Cumilla                      | 3113100638079    | 70,878,042           | -                    |
| 98     | NCC Bank Limited, Cumilla                       | 540315000063     | 35,716               | -                    |
| 99     | AB Bank Limited, Cumilla                        | 4131795458430    | 9,451,088            | -                    |
| 100    | Shahjalal Islami Bank Limited, Cumilla          | 300513100001200  | 27,679,208           | -                    |
| 101    | NRB Bank Limited, Cumilla                       | 2071030027971    | 428,331              | -                    |
| 102    | Standard Bank Limited, Cumilla                  | 6136000083       | 187,068              | -                    |
| 103    | Al-Arafah Islami Bank Limited                   | 291220002594     | 23,752,889           | -                    |
|        | <b>Sub-total</b>                                |                  | <b>1,268,353,786</b> | <b>1,199,011,679</b> |
|        | <b>Commercial :</b>                             |                  |                      |                      |
| 104    | Agrani Bank Limited, Paduar Bazar, Cumilla      | ,200003349727    | 1,210                | 167,170              |
| 105    | Agrani Bank Limited, Balutupa, Cumilla          | ,200007112248    | 4,512,613            | 8,254,525            |
| 106    | Agrani Bank Limited, Housing State, Cumilla     | ,200005261162    | 2,814,920            | 2,743,604            |
| 107    | Agrani Bank Limited, Tomsom Bridge, Cumilla     | ,200004463671    | 96,508               | 97,720               |
| 108    | Social Islami Bank Limited, Cumilla             | ,351360000051    | -                    | 6,810,656            |
| 109    | Rupali Bank Limited, Cantonment, Cumilla        | ,2220024000002   | 5,805,300            | 4,854,070            |
| 110    | Rupali Bank Limited, Gangchar, Cumilla          | ,2410024001402   | -                    | 75,995               |
| 111    | Rupali Bank Limited, Rajgong, Cumilla           | ,2212024000005   | 3,799,447            | 1,037,021            |
| 112    | Rupali Bank Limited, Monohorpur, Cumilla        | ,2204024001404   | 671,771              | 8,219,723            |
| 113    | Sonali Bank Limited, Corporate Branch, Cumilla. | ,130936000324    | 113,749              | 836,424              |
| 114    | Sonali Bank Limited, Court Building, Cumilla    | ,1311240000264   | 91,531               | 34,354               |
| 115    | Sonali Bank Limited, Kortbari, Cumilla          | ,1319336000025   | 2,223,598            | 2,329,992            |
| 116    | Sonali Bank Limited, Station Road, Cumilla      | ,1329236000031   | 3,339,095            | 5,929,443            |
| 117    | Jamuna Bank Limited, Cumilla                    | 0038-0320000062  | 1,796,139            | 3,165,819            |
| 118    | Mercantile Bank Limited, Cumilla.               | ,113913112552083 | -                    | 2,207,748            |
| 119    | Prime Bank Limited, Chauddagam,                 | ,2185318007078   | 205,452              | 1,913,216            |
| 120    | Daka bank Limited, Cumilla                      | ,71150000000154  | -                    | 1,150,724            |
| 121    | Arab Bangladesh Bank Limited, Cumilla           | 4131-773115-430  | -                    | 516,167              |
| 122    | The CITY Bank Limited, Cumilla                  | ,3102163468001   | 98,772               | 289,129              |
| 123    | Dutch Bangla Bank Limited, Cumilla              | ,1411200000333   | 220,897              | 203,308              |
| 124    | Bangladesh Krishi Bank Ltd., Miarbazar, Cumilla | 3200000039       | -                    | 51,442               |

| SL. No | Name of Bank                                  | Account Number   | 2021-22/Taka | 2020-21/Taka |
|--------|---|------------------|--------------|--------------|
| 125    | One Bank Limited,Cumilla                      | ,445400261018    | -            | 3,198,148    |
| 126    | Primier Bank Limited, Cumilla                 | ,13713100000006  | 3,262,040    | 1,524,004    |
| 127    | Pubali Bank Limited, Miarbazar.Cumilla        | ,1422102000085   | -            | 576,184      |
| 128    | Pubali Bank Limited, Zilla parishad, Cumilla  | ,2462102000626   | -            | 199,802      |
| 129    | Janata Bank Limited, Alkara,Cumilla           | ,100076657437    | 432,666      | 34,654       |
| 130    | Janata Bank Limited, Chauddagam,Cumilla       | ,100029480928    | 14,597,869   | 8,019,372    |
| 131    | Trust Bank Limited, Contonment ,Cumilla       | 0005-0320000730  | 624,868      | 551,927      |
| 132    | Trust Bank Limited, Cumilla                   | 0047-0320000034  | -            | 142,566      |
| 133    | Janata Bank Limited, Bayek, Cumilla           | ,100068437983    | 1,410,241    | 236,459      |
| 134    | NCC Bank Limited, Cumilla                     | 0054-0325000071  | 10,812,095   | 4,761,633    |
| 135    | Mutual Trust Bank Limited, Cumilla            | 0052-0320000162  | -            | 747,351      |
| 136    | Prime Bank Limited, Cumilla                   | ,2228311001069   | 5,567,777    | 3,793,800    |
| 137    | Bangladesh Commerce Bank Limited, Cumilla     | ,2632000075      | -            | 8,545        |
| 138    | First Security Islami Bank Limited, Dourkora, | ,24613100000014  | -            | 572          |
| 139    | Jumuna Bank Limited. Shuagonj                 | 0098-0320000051  | -            | 1,352,222    |
| 140    | IFIC Bank Limited, Miahbazar, Cumilla.        | ,2214076559041   | 12,647       | 57,255       |
| 141    | IFIC.bank Limited, Cumilla.                   | ,2035013768041   | 700          | 73,761       |
| 142    | Padma Bank Limited, Bibirbazar, Cumilla       | ,113000238850    | 152,663      | 63,275       |
| 143    | Shahjalal Islami Bank Limited. Cumilla        | ,300513100001173 | -            | 2,917,047    |
| 144    | Agrani Bank Limited, Laksham, Cumilla         | ,200001442091    | 6,575,275    | 6,289,291    |
| 145    | Agrani Bank Limited, Nosratpur, Laksham,      | ,200007044268    | 44,011       | 8,506,049    |
| 146    | The City Bank Limited,Doulatgonj, Laksham     | ,3102345004001   | 2            | 122          |
| 147    | One Bank Limited. Laksham                     | ,365321290002    | 11,266,258   | 6,552,668    |
| 148    | Rupali Bank Limited, Bagmara, Laksham         | ,2238024000021   | 10,796,538   | 3,509,182    |
| 149    | Sonali Bank Limited, Barura                   | ,1303240000144   | 1,851,508    | 812,547      |
| 150    | Jamuna Bank Limited, Laksham                  | 0040-0320001183  | 10,224,042   | 10,338,917   |
| 151    | Jamuna Bank Limited, Barura, Cumilla          | 0073-0320000185  | -            | 6,274,759    |
| 152    | Agrani Bank Limited, Jahapur                  | ,200007033451    | -            | 452,841      |
| 153    | IFIC Bank Limited. Companigong, Cumilla       | ,2148278168041   | -            | 10,907,364   |
| 154    | Janata Bank Limited, Debiddar                 | ,100029815962    | 219,341      | 1,755,981    |
| 155    | Sonali Bank Limited, Muradnagor               | ,1320004000087   | -            | 4,767,610    |
| 156    | Janata Bank Limited, Chandina                 | ,100030801061    | 9,668,935    | 13,664,094   |
| 157    | Social Islami Bank Limited, Kachua, Chandpur  | ,461360000067    | -            | 95,597       |
| 158    | NCC Bank Limited, Kachua                      | 0076-0325000137  | -            | 35,809       |
| 159    | Agrani Bank Limited. Daudkhandi               | ,200002160962    | -            | 841,912      |
| 160    | Janata Bank Limited. Batakandi                | ,100056217791    | -            | 4,372,737    |
| 161    | Janata Bank Limited. Gouripur                 | ,100056134586    | -            | 118,894      |
| 162    | Janata Bank Limited. Homna                    | ,100029458400    | -            | 471,601      |
| 163    | NCC Bank Limited. Gouripur                    | 0067-0315000040  | 1,959,992    | 643,827      |
| 164    | Social Islami Bank Limited, Illiotgonj        | ,281360000026    | -            | 919,272      |
| 165    | Jamuna Bank Limited. Gouripur                 | 0076-0320000271  | -            | 141,014      |
| 166    | Social Islami Bank Limited, Homna             | ,781360000344    | -            | 715,199      |
| 167    | Bangladesh Krishi Bank Limited, Daudkhandi    | 2322-0320000198  | -            | 465,140      |
| 168    | Janata Bank Limited. Kachua                   | ,100022360978    | -            | 361,530      |
| 169    | Agrani Bank Limited, Chowmuhani               | ,200000675775    | -            | 1,565,898    |
| 170    | AB Bank Limited, Majjdee, Noakhali            | 4136-202466-430  | 3,060,578    | 1,694,677    |
| 171    | IFIC Bank Limited. Chowmuhani                 | ,2050322975041   | -            | 14,534,711   |
| 172    | One Bank Limited.Chowmuhani                   | ,155122700005    | -            | 2,316,344    |
| 173    | NCC Bank Limited, Chowmuhani                  | 0051-0320000458  | -            | 1,243,535    |
| 174    | Southeast Bank Limited, Chowmuhani            | ,4013100001298   | -            | 5,761,558    |
| 175    | Social Islami Bank Limited. Chowmuhani        | ,291360000485    | -            | 11,678,198   |
| 176    | United Commercial Bank Limited,Chowmuhani     | ,193301000000241 | -            | 175,804      |
| 177    | Uttara Bank Limited, Majjdee                  | ,68714100004124  | 726,535      | 3,065,784    |
| 178    | One Bank Limited, Majjdee                     | ,385342704036    | -            | 826,750      |
| 179    | United Commercial Bank Limited, Majjdee       | ,572301000000311 | -            | 617,110      |
| 180    | Agrani Bank Limited. Chatkhil                 | ,200005265562    | 3,815,646    | 2,071,965    |
| 181    | Bank Asia Limited, Chatkhil                   | ,2636000006      | -            | 792,484      |
| 182    | Agrani Bank Limited, Senbag                   | ,200005484942    | 2,650        | 1,394,153    |
| 183    | EXIM Bank Limited, Sonaimuri                  | ,813100057167    | -            | 4,519,922    |



| SL. No | Name of Bank                                    | Account Number   | 2021-22/Taka | 2020-21/Taka |
|--------|---|------------------|--------------|--------------|
| 184    | Social Islami Bank Limited, Jamidarhat          | ,1171360000033   | -            | 4,717,638    |
| 185    | National Bank Limited, Maijdee                  | ,1105002042566   | -            | 408,537      |
| 186    | The City Bank Limited, Feni                     | ,3102255924001   | -            | 382          |
| 187    | Rupali Bank Limited, Islampur, Feni             | ,2592024000018   | -            | 4,164,007    |
| 188    | Janata Bank Limited, Mohipal, Feni              | ,100024270909    | -            | 1,084,688    |
| 189    | Janata Bank Limited, College Road, Feni         | ,100030766070    | -            | 970,641      |
| 190    | Janata Bank Limited, Main Branch, Feni          | ,100004132356    | -            | 823,051      |
| 191    | South East Bank Limited, Feni                   | 0026-13100000511 | -            | 495,781      |
| 192    | AB Bank Limited, Feni                           | 4137-770793-430  | -            | 46,965       |
| 193    | Janata Bank Limited, Daganbhuiya, Feni          | ,100032106107    | -            | 377,586      |
| 194    | One Bank Limited,, Dagonbhuyan, Feni            | ,240204033013    | -            | 4,419,177    |
| 195    | Agrani Bank Limited, Bashurhat, Feni            | ,200003781458    | 1,729,689    | 3,151,454    |
| 196    | AL Arafa Islami Bank Limited, Bashurhat         | ,781220000043    | -            | 6,304,248    |
| 197    | Janata Bank Limited, Chagolnaiya, Feni          | ,100031163638    | -            | 482,823      |
| 198    | Janata Bank Limited, Parshuram, Feni            | ,100023522106    | -            | 268,083      |
| 199    | Janata Bank Limited, Fulgazi, Feni              | ,100068102841    | -            | 1,611,242    |
| 200    | Jamuna Bank Limited, Feni                       | 0049-0320000881  | -            | 1,543,484    |
| 201    | Social Islami Bank Limited, Feni                | ,691360000309    | -            | 1,379,028    |
| 202    | Bank Asia Limited, Feni                         | ,7336000051      | 4,650,239    | 5,397,886    |
| 203    | Mutual Trust Bank Limited, Feni                 | 0039-0320000427  | 5,184,219    | 1,788,482    |
| 204    | Shahjalal Islami Bank Limited, Feni             | 3016-13100000026 | -            | 217,450      |
| 205    | NRB Bank Limited, Feni                          | ,113000177130    | -            | 375,623      |
| 206    | Rupali Bank Limited, Laxmipur                   | ,2477024000039   | 448,346      | 20,437       |
| 207    | One Bank Limited, Chandragonj, Laxmipur         | ,165141310021    | -            | 18,932       |
| 208    | Agrani Bank Limited, Station Road, Chandpur     | ,200001891465    | -            | 3,280,664    |
| 209    | Agrani Bank Limited, Notun Bazar, Chandpur      | ,200001550011    | -            | 335,337      |
| 210    | Agrani Bank Limited, Sreeramdi, Chandpur        | ,200002287364    | -            | 4,147,202    |
| 211    | Rupali Bank Limited, Nazirpara, Chandpur        | ,2352024000013   | 150,388      | 1,412,628    |
| 212    | Agrani Bank Limited, Matlob, Chandpur           | ,200003579911    | 7,815,394    | 5,104,802    |
| 213    | Agrani Bank Limited, Baburhat, Chandpur         | ,200004267780    | -            | 3,922,511    |
| 214    | Social Islami Bank Limited, Hazigong, Chandpur  | ,571360000071    | -            | 1,066,251    |
| 215    | BASIC Bank Limited,, Chandpur                   | 3816-01-0000155  | -            | 236,057      |
| 216    | Agrani Bank Limited, Hajigonj, Chandpur         | ,200001860197    | -            | 1,877,461    |
| 217    | Padma Bank Limited, Chandpur                    | ,113000099526    | 759,953      | 296,744      |
| 218    | Jamuna Bank Limited, Hajigong, Chandpur         | 0104-0320000703  | -            | 4,944,293    |
| 219    | United Commercial Bank Limited, Brahmanbaria    | ,46130100000124  | 862,166      | 2,907,502    |
| 220    | IFIC Bank Limited, Brahmanbaria                 | ,203384474041    | 872,288      | 3,680,143    |
| 221    | Janata Bank Limited , Main Branch, Brahmanbaria | ,100002929079    | 1,146,010    | 790,162      |
| 222    | Janata Bank Limited, Sarail, Brahmanbaria       | ,100056800586    | 4,039,241    | 102,114      |
| 223    | Janata Bank Limited, Ashugonj                   | ,100052351051    | 82,799       | 3,043,703    |
| 224    | Janata Bank Limited, Niazpark, Brahmanbaria     | ,100036808475    | 1,359,468    | 1,286,966    |
| 225    | AB Bank Limited, Ashugonj                       | 4135-791640-430  | 4,334,416    | 3,036,019    |
| 226    | NCC Bank Limited, Brahmanbaria                  | 0097-0315000044  | 864,809      | 658,140      |
| 227    | Dutch Bangla Bank Limited, Ashugonj             | ,2521200000134   | 1,161,231    | 362,386      |
| 228    | Modomati Bank Limited, Ashugonj                 | ,112513500000002 | 768,986      | 508,141      |
| 229    | Agrani Bank Limited, Laxmipur                   | 377              | -            | 1,159,600    |
| 230    | Jamuna Bank Limited, Barura, Cumilla            | 185              | -            | 812,547      |
| 231    | Padma Bank Limited, Chandpur                    | 526              | 759,953      | 296,744      |
| 232    | NCC Bank Limited, Hajigonj                      | 179              | -            | 2,150,764    |
| 233    | Meghna Bank Limited, Cumilla                    | 13500000008      | 1,021,477    | 800,636      |
| 234    | Shahjalal Islami Bank Limited, Cant. Cumilla    | 13100000003      | -            | 1,034,037    |
| 235    | Mutual Trust Bank Limited, Laksham              | 0,320000559      | 3,971,787    | 1,770,011    |
| 236    | NCC Bank Limited, Porshuram, Feni               | 0,315000022      | -            | 459,494      |
| 237    | AL Arafa Islami Bank Limited, Cumilla           | 21220002537      | 225,835      | 230,809      |
| 238    | AL Arafa Islami Bank Limited, Brahmanbaria      | 641220001443     | -            | 533,501      |
| 239    | AL Arafa Islami Bank Limited, Hagigong          | 821220000501     | -            | 31,455       |
| 240    | AL Arafa Islami Bank Limited, Feni              | 461220001952     | -            | 826,180      |
| 241    | AL Arafa Islami Bank Limited, Laksham           | 1771220000528    | -            | 216,167      |
| 242    | AL Arafa Islami Bank Limited, Laxmipur          | 1321220000629    | -            | 371,031      |



| SL. No | Name of Bank                                    | Account Number  | 2021-22/Taka       | 2020-21/Taka       |
|--------|---|-----------------|--------------------|--------------------|
| 243    | SBAC Bank Limited,Cumilla, Online               | 24130000249     | 9,661,715          | 450,706            |
| 244    | Social Islami Bank Ltd. Cumilla, Online         | 351360000469    | 12,185,900         | 6,906              |
| 245    | Modomati Bank Limited, Ashugonj , On line       | 11251350000007  | 10,748,596         | 6,420,282          |
| 246    | Mercantile Bank Ltd. Cumilla, Online            | 113913100000104 | 2,331,236          | 2,207,748          |
| 247    | National Bank Ltd. Cumilla, Online              | 1009003564711   | 2,704,138          | 726,626            |
| 248    | Basic Bank Ltd. Cumilla, Online                 | 1716010000451   | 1,520,209          | 36,775             |
| 249    | Agrani Bank Limited,Cumilla, Online             | 200014000473    | 1,033,638          | 4,544,171          |
| 250    | FSIBL,Cumilla, Online                           | 15013100000898  | 448,030            | 1,264,494          |
| 251    | Bank Asia Limited,Cumilla, Online               | 7136000077      | 3,580,523          | -                  |
| 252    | UCBL,Cumilla, Online                            | 29130100000126  | 14,537,980         | 51,386             |
| 253    | One Bank Limited, Cumilla                       | 443000000613    | 2,257,084          | -                  |
| 254    | Pubali Bank Limited, Zilla Porishod, Cumilla    | 2462102000746   | 3,137,464          | -                  |
| 255    | Mutual Trust Bank Limited, Cumilla              | 1310000003652   | 5,622,329          | -                  |
| 256    | Jamuna Bank Limited, Kandirpar                  | 1490320000282   | 1,195,113          | -                  |
| 257    | Dhaka Bank Limited, Cumilla                     | 711500000868    | 2,847,191          | -                  |
| 258    | Uttara Bank Limited, BGSL                       | 33114100004128  | 7,884,176          | -                  |
| 259    | EXIM Bank Limited, Cumilla                      | 3113100638038   | 3,668,823          | -                  |
| 260    | NCC Bank Limited, Cumilla                       | 540315000072    | 1,298,751          | -                  |
| 261    | AB Bank Limited, Cumilla                        | 4131795464430   | 1,109,378          | -                  |
| 262    | Shahjalal Islami Bank Limited, Cumilla          | 300513100001201 | 13,488,212         | -                  |
| 263    | NRB Bank Limited, Cumilla                       | 2071030027982   | 316,652            | -                  |
| 264    | Standard Bank Limited, Cumilla                  | 6136000081      | 19,474             | -                  |
| 265    | Al-Arafah Islami Bank Limited                   | 291220002605    | 289,817            | -                  |
|        | <b>Sub-total</b>                                |                 | <b>266,970,999</b> | <b>323,888,595</b> |
|        | <b>Domestic :</b>                               |                 |                    |                    |
| 266    | Uttara Bank Limited, BGSL Branch, Cumilla       | ,33114100004120 | 29,259,628         | 18,351,482         |
| 267    | Agrani Bank Limited, Paduar Bazar,Cumilla       | ,200003349706   | 1,932              | 266,786            |
| 268    | Agrani Bank Limited, Balutupa, Cumilla          | ,200007112247   | 22,219,675         | 31,251,609         |
| 269    | Agrani Bank Limited, Housing State , Cumilla    | ,200005261146   | 12,738,220         | 12,477,568         |
| 270    | Agrani Bank Limited, Tomsom Bridge, Cumilla     | ,200004463677   | 28,906,855         | 28,923,005         |
| 271    | Social Islami Bank Limited, Cumilla             | ,351360000016   | -                  | 6,721,317          |
| 272    | Rupali Bank Limited. Cantonment, Cumilla        | ,2220024000001  | 14,459,305         | 12,237,030         |
| 273    | Rupali Bank Limited. Gangchar, Cumilla          | ,2410024001401  | 2,445,238          | 1,365,159          |
| 274    | Rupali Bank Limited, Rajgong, Cumilla           | ,2212024000004  | 21,691,753         | 13,073,325         |
| 275    | Rupali Bank Limited, Monohorpur, Cumilla        | ,2204024001403  | 2,371,071          | 18,870,560         |
| 276    | Sonali Bank Limited, Corporate Branch, Cumilla. | ,130936000159   | 5,300              | 4,374,539          |
| 277    | Sonali Bank Limited, Court Building, Cumilla    | ,1311240000259  | 21,930,692         | 14,190,741         |
| 278    | Sonali Bank Limited, kortbari, Cumilla          | ,1319336000017  | 24,663,958         | 64,379,854         |
| 279    | Sonali Bank Limited. Station Road, Cumilla      | ,1329236000023  | 30,083,648         | 67,574,621         |
| 280    | Jamuna Bank Limited.Cumilla                     | 0038-0320000053 | 15,255,394         | 8,752,016          |
| 281    | Prime Bank Limited, Chauddagam,                 | ,2185311004635  | 24,165             | 4,293,729          |
| 282    | Dhaka Bank Limited, Cumilla                     | ,71150000000142 | -                  | 4,767,851          |
| 283    | Arab Bangladesh Bank Limited, Cumilla           | 4131-773114-430 | -                  | 2,950,689          |
| 284    | The CITY Bank Limited, Cumilla                  | ,3102163467001  | 448,920            | 1,258,427          |
| 285    | Dutch Bangla Bank Limited, Cumilla              | ,1411200000321  | 15,044,846         | 3,104,376          |
| 286    | Bangladesh Krishi Bank Limited, Miabazar        | STD-2           | -                  | 4,106,785          |
| 287    | One Bank Limited, Cumilla                       | ,445400260003   | -                  | 1,297,706          |
| 288    | Primier Bank Limited, Cumilla                   | ,13713100000007 | 13,187,219         | 5,921,827          |
| 289    | Pubali Bank Limited. Miabazar, Cumilla          | ,1422102000070  | -                  | 1,105,480          |
| 290    | pubali Bank Limited, Zilla parishad, Cumilla    | ,2462102000617  | -                  | 1,458,926          |
| 291    | Janata Bank Limited, Alkara, Cumilla            | ,100076657330   | 17,599,334         | 8,514,633          |
| 292    | Janata Bank Limited, Chauddagam,Cumilla         | ,100029480839   | 37,804,544         | 20,806,273         |
| 293    | Janata Bank Limited, Payerkhola, Cumilla        | ,100059517273   | 4,015,178          | 976,437            |
| 294    | Trust Bank Limited, Contonment, Cumilla         | 0005-0320000721 | 328,425            | 924,272            |
| 295    | Trust Bank Limited, Cumilla                     | 0047-0320000025 | -                  | 1,512,616          |
| 296    | Janata Bank Limited, Bayek, Cumilla             | ,100068437878   | 10,980,789         | 2,501,212          |
| 297    | NCC Bank Limited, Cumilla                       | 0054-0325000062 | 30,901,167         | 25,118,573         |
| 298    | Janata Bank Limited, Shuagonj, Cumilla          | ,100067049181   | 11,666,962         | 6,614,213          |
| 299    | Agrani Bank Limited, Medical collage, Cumilla   | ,200003225715   | -                  | 2,350,863          |

| SL. No | Name of Bank                                   | Account Number   | 2021-22/Taka | 2020-21/Taka |
|--------|--|------------------|--------------|--------------|
| 300    | Rupali Bank Limited, Chowara bajar, Cumilla    | ,2311024000010   | 14,175,587   | 2,088,244    |
| 301    | Sonali Bank Limited, Wapda Branch, Cumilla     | ,1331803000033   | 14,710,986   | 6,940,746    |
| 302    | Pubali Bank Limited, Victoria Collage, Cumilla | ,358102000240    | -            | 12,421,511   |
| 303    | Mutual Trust Bank Limited, Cumilla             | 0052-0320000082  | -            | 6,992,905    |
| 304    | Prime Bank Limited, Cumilla                    | ,2228318000841   | 6,059,472    | 9,008,550    |
| 305    | Bangladesh Commerce Bank Limited, Cumilla      | ,2632000074      | -            | 295,947      |
| 306    | First Security Islami Bank Limited, Dourkora   | ,2461310000015   | -            | 64,159       |
| 307    | Jumuna Bank Limited, Shuagongj, Cumilla        | 0098-0320000042  | -            | 1,212,441    |
| 308    | Mutual Trust Bank Limited, Dourkora            | ,420320000100    | -            | 303,921      |
| 309    | IFIC Bank Limited, Miahbazar, Cumilla          | ,2214076557041   | 19,821       | 521,686      |
| 310    | IFIC Bank Limited, Cumilla,                    | ,2035013767041   | 2,493        | 258,041      |
| 311    | Padma Bank Limited, Bibirbazar, Cumilla        | ,113000238848    | 540,992      | 425,291      |
| 312    | NCC Bank Limited, Highway Branch, Cumilla      | 0110-3115000019  | 759,120      | 478,937      |
| 313    | Shahjalal Islami Bank Limited, Cumilla         | ,300513100001172 | -            | 34,026,144   |
| 314    | Agrani Bank Limited, Laksham, Cumilla          | ,200001442088    | 18,885,813   | 18,509,531   |
| 315    | Agrani Bank Limited, Nasaratpur, Laksham       | ,200007044265    | 6,209        | 35,480,794   |
| 316    | The City Bank Limited, Doulatgonj, Laksham     | ,3102345003001   | 9            | 219          |
| 317    | One Bank Limited, Laksham                      | ,365321289004    | 56,511,562   | 27,645,749   |
| 318    | Rupali Bank Limited, Bagmara, Laksham          | ,2238024000020   | 16,345,569   | 6,934,133    |
| 319    | Sonali Bank Limited, Barura                    | ,1303240000121   | 29,612,276   | 18,875,710   |
| 320    | Jamuna Bank Limited, Laksham                   | 0040-0320001174  | 37,913,909   | 10,221,469   |
| 321    | Jamuna Bank Limited, Barura, Cumilla           | 0073-0320000194  | 41,580,508   | 33,296,195   |
| 322    | Union Bank Limited, Lalmai, Cumilla            | ,221210000132    | 25,027,975   | 16,106,376   |
| 323    | Agrani Bank Limited, Jahapur                   | ,200007033426    | -            | 22,328,229   |
| 324    | IFIC Bank Limited, Companigonj, Cumilla        | ,2148228984041   | -            | 13,278,790   |
| 325    | Janata Bank Limited, Debidar                   | ,100030330239    | 28,073,919   | 62,436,948   |
| 326    | Sonali Bank Limited, Muradnagor                | ,1320004000076   | -            | 13,271,907   |
| 327    | Agrani Bank Limited, Chandina                  | ,200004020440    | -            | 7,277,488    |
| 328    | Janata Bank Limited, Chandina                  | ,100030800944    | 10,040,411   | 34,058,611   |
| 329    | Social Islami Bank Limited, Debidar            | ,941360000059    | 8,063,867    | 7,285,674    |
| 330    | Rupali Bank Limited, Companigong, Cumilla      | ,5728024000002   | 10,910,045   | 6,714,816    |
| 331    | Padma Bank Limited, Kachua, Chandpur           | ,113000028371    | 8,160,585    | 13,051,880   |
| 332    | Social Islami Bank Limited, Kachua, Chandpur   | ,461360000056    | 2,137,904    | 730,601      |
| 333    | NCC Bank Limited, Kachua                       | 0076-0325000119  | 683,204      | 540,483      |
| 334    | Agrani Bank Limited, Daudkhandi                | ,200002160947    | 31,437,324   | 10,971,098   |
| 335    | Janata Bank Limited, Batakandi                 | ,100056217694    | 26,806,741   | 22,762,728   |
| 336    | Janata Bank Limited, Gouripur                  | ,100056134497    | 44,142,895   | 4,830,219    |
| 337    | Janata Bank Limited, Homna                     | ,100029458094    | 5,763,987    | 1,470,320    |
| 338    | NCC Bank Limited, Gouripur                     | 0067-0315000031  | 9,218,877    | 5,791,449    |
| 339    | Social Islami Bank Limited, Iliotgonj          | ,281360000011    | 16,781,998   | 1,859,988    |
| 340    | Jamuna Bank Limited, Gouripur                  | 0076-0320000262  | 23,248,293   | 3,187,240    |
| 341    | Social Islami Bank Limited, Homna              | ,781360000333    | 23,174,870   | 5,426,595    |
| 342    | Sonali Bank Limited, Bancharampur              | ,1403110000017   | 18,891,019   | 3,684,455    |
| 343    | Bangladesh Krishi Bank Limited, Daudkhandi     | 2322-0320000189  | 16,940,183   | 10,282,453   |
| 344    | Janata Bank Limited, Kachua                    | ,100022360897    | 9,018,840    | 2,516,802    |
| 345    | Agrani Bank Limited, Chowmuhani                | ,200000675776    | -            | 2,681,145    |
| 346    | AB Bank Limited, Chowmuhani                    | 4136-202465-430  | 4,148,025    | 3,766,256    |
| 347    | IFIC Bank Limited, Chowmuhani                  | ,2050322974041   | -            | 15,131,250   |
| 348    | One Bank Limited, Chowmuhani                   | ,155122700021    | -            | 6,715,434    |
| 349    | NCC Bank Limited, Chowmuhani                   | 0051-0320000449  | -            | 2,658,506    |
| 350    | Southeast Bank Limited, Chowmuhani             | ,4013100001281   | -            | 6,071,106    |
| 351    | Social Islami Bank Limited, Chowmuhani         | ,291360000474    | -            | 21,354,462   |
| 352    | United Commercial Bank Limited, Chowmuhani     | ,193301000000230 | -            | 2,250,340    |
| 353    | Uttara Bank Limited, Maijdee                   | ,68714100004123  | 5,934,531    | 15,481,864   |
| 354    | One Bank Limited, Maijdee                      | ,385342704028    | -            | 50,218,606   |
| 355    | United Commercial Bank Limited, Maijdee        | ,572301000000300 | -            | 13,239,821   |
| 356    | Agrani Bank Limited, Chatkhil, Noakhali        | ,200005265551    | 13,518,345   | 6,617,547    |
| 357    | Bank Asia Limited, Chatkhil, Noakhali          | ,2636000004      | -            | 5,640,842    |
| 358    | Agrani Bank Limited, Senbag, Maijdee           | ,200005484938    | 18,014       | 11,054,003   |





| SL. No | Name of Bank                                    | Account Number   | 2021-22/Taka | 2020-21/Taka |
|--------|---|------------------|--------------|--------------|
| 359    | EXIM Bank Limited, Sonaimuri                    | ,813100057159    | -            | 11,435,952   |
| 360    | United Commercial Bank Limited, Sonaimuri       | ,144130100000010 | -            | 3,031,297    |
| 361    | Social Islami Bank Limited, Jumidarhat          | ,1171360000022   | -            | 14,888,602   |
| 362    | National Bank Limited, Majidee                  | ,1105002042569   | -            | 2,279,279    |
| 363    | The City Bank Limited, Feni                     | ,3102255922001   | -            | 4,015,814    |
| 364    | Rupali Bank Limited, Islampur, Feni             | ,2592024000016   | 30,210,505   | 8,582,111    |
| 365    | Janata Bank Limited, Mohipal, Feni              | ,100024270852    | 8,585,445    | 8,493,574    |
| 366    | Janata Bank Limited, College Road, Feni         | ,100030765901    | 25,572,931   | 15,012,717   |
| 367    | Janata Bank Limited, Main Branch, Feni          | ,100004132399    | 26,554,243   | 22,726,251   |
| 368    | South East Bank Limited, Feni                   | 0026-13100000484 | -            | 2,366,609    |
| 369    | AB Bank Limited, Feni                           | 4137-770792-430  | 6,262        | 3,943,095    |
| 370    | Janata Bank Limited, Daganbhuiya, Feni          | ,100032105810    | 14,024,081   | 10,341,418   |
| 371    | One Bank Limited,, Dagonbhuyan, Feni            | ,240204033005    | -            | 21,014,760   |
| 372    | Agrani Bank Limited, Bashurhat, Feni            | ,200003781452    | 43,910,215   | 43,789,295   |
| 373    | Al Arafa Islami Bank Limited, Bashurhat, Feni   | ,781220000034    | 16,859,486   | 20,185,377   |
| 374    | Janata Bank Limited, Chagolnainya, Feni         | ,100031163352    | 13,621,808   | 15,392,018   |
| 375    | Janata Bank Limited, Parshuram, Feni            | ,100023429696    | 21,385,329   | 11,960,280   |
| 376    | Janata Bank Limited, Fulgazi, Feni              | ,100068102744    | 42,190,269   | 15,983,889   |
| 377    | Jamuna Bank Limited, Feni                       | 0049-0320000505  | -            | 9,571,004    |
| 378    | Social Islami Bank Limited, Feni                | ,691360000232    | -            | 17,418,161   |
| 379    | One Bank Limited, Feni                          | ,283000000165    | -            | 13,428,755   |
| 380    | Bank Asia Limited, Feni                         | ,7336000050      | 25,186,819   | 5,437,433    |
| 381    | Mutual Trust Bank Limited, Feni                 | 0039-0320000418  | 93,697,541   | 13,571,794   |
| 382    | Shahjalal Islami Bank Limited, Feni             | 3016-13100000025 | -            | 502,322      |
| 383    | NRB Bank Limited, Feni                          | ,113000177128    | -            | 6,474,838    |
| 384    | Rupali Bank Limited, Laxmipur                   | ,2477024000038   | 9,645,852    | 3,368,219    |
| 385    | Agrani Bank Limited, Laxmipur                   | ,200001275380    | -            | 5,875,905    |
| 386    | One Bank Limited, Chandragonj Laxmipur          | ,165141310013    | -            | 3,365,929    |
| 387    | Agrani Bank Limited, Station Road, Chandpur     | ,200001891461    | -            | 23,583,168   |
| 388    | Agrani Bank Limited, Notun Bazar, Chandpur      | ,200001550008    | -            | 5,381,226    |
| 389    | Agrani Bank Limited, Sreeramdi, Chandpur        | ,200002287361    | -            | 21,645,978   |
| 390    | United Commercial Bank Limited, Chandpur        | ,361301000000023 | -            | 9,811,141    |
| 391    | Rupali Bank Limited, Nazirpara, Chandpur        | ,2352024000015   | 12,898,448   | 86,489,084   |
| 392    | Agrani Bank Limited, Matlob, Chandpur           | ,200003579896    | 46,466,513   | 32,084,666   |
| 393    | Agrani Bank Limited, Baburhat, Chandpur         | ,200004267728    | -            | 27,596,860   |
| 394    | Social Islami Bank Limited, Hazigong, Chandpur  | ,571360000036    | -            | 5,656,152    |
| 395    | BASIC Bank Limited,, Chandpur                   | 3816-01-0000161  | -            | 3,443,118    |
| 396    | Agrani Bank Limited, Hajigonj, Chandpur         | ,200001860194    | -            | 15,759,542   |
| 397    | Padma Bank Limited, Chandpur                    | ,113000099525    | 17,919,567   | 15,608,220   |
| 398    | NCC Bank Limited, Hajigonj, Chandpur            | 0046-0320000160  | -            | 10,948,642   |
| 399    | Jamuna Bank Limited, Hajigonj                   | 0104-0320000696  | -            | 16,652,914   |
| 400    | United Commercial Bank Limited, Brahmanbaria    | ,461301000000146 | 3,583,524    | 19,161,717   |
| 401    | IFIC Bank Limited, Brahmanbaria                 | ,2034384350041   | 5,110,899    | 8,682,778    |
| 402    | Janata Bank Limited, Brahmanbaria               | ,100032704063    | 4,557,639    | 8,393,180    |
| 403    | Janata Bank Limited , Main Branch, Brahmanbaria | ,100002929036    | 13,888,707   | 17,366,945   |
| 404    | Janata Bank Limited, Sarail, Brahmanbaria       | ,100056800551    | 47,099,968   | 15,917,888   |
| 405    | Janata Bank Limited, Ashugonj                   | ,100052351248    | 1,945,810    | 23,273,402   |
| 406    | Janata Bank Limited, Niazpark, Brahmanbaria     | ,100036808386    | 8,942,709    | 13,067,129   |
| 407    | AB Bank Limited, Ashugonj                       | 4135-791639-430  | 19,000,000   | 8,653,059    |
| 408    | NCC Bank Limited, Brahmanbaria                  | 0097-0315000035  | 6,440,244    | 2,708,674    |
| 409    | Dutch Bangla Bank Limited, Ashugonj             | ,2521200000148   | 10,770,582   | 16,346,259   |
| 410    | Modomati Bank Limited, Ashugonj                 | ,112513500000001 | 220,980      | 6,489,739    |
| 411    | Grameen Phone Limited                           | -                | -            | 2,725,680    |
| 412    | Meghna Bank Limited. Cumilla                    | 13500000007      | 6,400,454    | 4,474,388    |
| 413    | Shahjalal Islami Bank Limited, Cant. Cumilla    | 13100000002      | -            | 3,084,984    |
| 414    | Mutual Trust Bank Limited, Laksham              | 0,320000540      | 19,148,736   | 15,333,516   |
| 415    | NCC Bank Limited, Porshuram, Feni               | 0,315000013      | -            | 3,245,031    |
| 416    | AL Arafa Islami Bank Limited, Cumilla           | 291220002526     | 665          | 169,029      |
| 417    | AL Arafa Islami Bank Limited, Brahmanbaria      | 641220001434     | -            | 3,817,371    |



| SL. No | Name of Bank   | Account Number  | 2021-22/Taka  | 2020-21/Taka  |
|--------|--|-----------------|---------------|---------------|
| 418    | AL Arafah Islami Bank Limited Hagigong                           | 821220000499    | 67,852        | 1,413,942     |
| 419    | AL Arafah Islami Bank Limited Fani                               | 461220001941    | -             | 2,003,553     |
| 420    | AL Arafah Islami Bank Limited Laksham                            | 1771220000517   | 8,560,985     | 1,322,371     |
| 421    | AL Arafah Islami Bank Limited Jaxmipur                           | 1321220000631   | -             | 4,506,984     |
| 422    | AL Arafah Islami Bank Limited Gouripur                           | 1131220000055   | 2,541,105     | 1,097,788     |
| 423    | AL Arafah Islami Bank Limited Chowmohoni                         | 281220000883    | -             | 419,874       |
| 424    | National Bank Limited, Cumilla (Non-Govt.) Online                | 1009003564695   | 17,791,938    | 3,041,580     |
| 425    | First Security Islami Bank, Cumilla (Non-Govt.) Online           | 15013100000896  | 11,411,935    | 6,360,947     |
| 426    | Social Islami Bank Ltd., Cumilla (Non-Govt.) Online              | 351360000482    | 61,373,996    | 9,855         |
| 427    | Bank Asia, Cumilla (Govt.) Online                                | 7136000074      | 1,085,434     | 13,133,413    |
| 428    | First Security Islami Bank, Cumilla (Govt.) Online               | 15013100000895  | 142,066       | 9,646         |
| 429    | Mercantile Bank Limited, Cumilla, (Non-Govt.) Online             | 113913100000102 | 18,295,629    | 6,465,568     |
| 430    | Mercantile Bank Limited, Cumilla, (Govt.) Online                 | 113913100000101 | 80,732        | 49,917        |
| 431    | Basic Bank Limited, Cumilla, (Non-Govt.) Online                  | 1716010000446   | 7,874,510     | 771,157       |
| 432    | Basic Bank Limited, Cumilla, (Govt.) Online                      | 1716010000431   | 8,753         | -             |
| 433    | SBAC Bank Limited, Cant, (Non-Govt.) Online                      | 24130000221     | 4,887,736     | 4,769,459     |
| 434    | SBAC Bank Limited, Cant, (Govt.) Online                          | 24130000212     | 5,101,095     | 3,106,695     |
| 435    | Agrani Bank Limited, Cumilla, (Non-Govt.) Online                 | 200014000155    | 17,899,214    | 26,805,654    |
| 436    | Agrani Bank Limited, Cumilla, (Govt.) Online                     | 200014000050    | 159,010       | 36,667        |
| 437    | Bank Asia, Cumilla (Non-Govt.) Online                            | 7136000075      | 28,675,739    | 1,573         |
| 438    | Social Islami Bank Ltd., Cumilla (Govt.) Online                  | 351360000471    | 1,435,341     | 17            |
| 439    | UCBL, Cumilla, (Non-Govt.) Online                                | 291130100000104 | 60,696,343    | 6,363,611     |
| 440    | UCBL, Cumilla, (Govt.) Online                                    | 291130100000090 | 683,094       | 41,217        |
| 441    | Modhumoti Bank Limited, Cumilla, (Non-Govt.) Online              | 1350000005      | 874,473       | -             |
| 442    | Modhumoti Bank Limited, Cumilla, (Govt.) Online                  | 1350000004      | 122,347       | -             |
| 443    | One Bank Limited, Cumilla, (Govt.)                               | 443000000646    | 147,540       | -             |
| 444    | Pubali Bank Limited, Zilla Porishod, Cumilla (Govt.)             | 2462102000711   | 49,099        | -             |
| 445    | Mutual Trust Bank Limited, Cumilla (Govt.)                       | 1310000003634   | 297,370       | -             |
| 446    | Jamuna Bank Limited, Kandirpar (Govt.)                           | 1490320000255   | 58,967        | -             |
| 447    | Uttara Bank Limited, BGSL (Govt.)                                | 33114100004125  | 25,047,297    | -             |
| 448    | EXIM Bank Limited, Cumilla (Govt.)                               | 3113100638021   | 70,580        | -             |
| 449    | Shahjalal Islami Bank Limited, Cumilla (Govt.)                   | 300513100001198 | 209,540       | -             |
| 450    | NRB Bank Limited, Cumilla (Govt.)                                | 207103027958    | 5,164         | -             |
| 451    | One Bank Limited, Cumilla (Non-Govt.)                            | 443000000635    | 24,390,452    | -             |
| 452    | Pubali Bank Limited, Zilla Porishod, Cumilla (Non-Govt.)         | 2462102000724   | 16,448,429    | -             |
| 453    | Mutual Trust Bank Limited, Cumilla (Non-Govt.)                   | 1310000003634   | 6,274,272     | -             |
| 454    | Jamuna Bank Limited, Kandirpar (Non-Govt.)                       | 1490320000264   | 5,360,748     | -             |
| 455    | Dhaka Bank Limited, Cumilla (Non-Govt.)                          | 711500000846    | 3,091,722     | -             |
| 456    | Uttara Bank Limited, BGSL (Non-Govt.)                            | 33114100004126  | 14,893,635    | -             |
| 457    | EXIM Bank Limited, Cumilla (Non-Govt.)                           | 3113100638061   | 9,258,172     | -             |
| 458    | NCC Bank Limited, Cumilla (Non-Govt.)                            | 540315000054    | 7,666,192     | -             |
| 459    | AB Bank Limited, Cumilla (Non-Govt.)                             | 4131795420430   | 6,338,037     | -             |
| 460    | Shahjalal Islami Bank Limited, Cumilla (Non-Govt.)               | 300513100001199 | 40,956,904    | -             |
| 461    | NRB Bank Limited, Cumilla (Non-Govt.)                            | 2071030027960   | 8,005,916     | -             |
| 462    | Standard Bank Limited, Cumilla (Non-Govt.)                       | 6136000082      | 90,361        | -             |
| 463    | National Bank Limited, Cumilla (Govt.) Online                    | 1009003564687   | 8,827         | -             |
| 464    | Al-Arafah Islami Bank Limited (Non-Govt.)                        | 291220002583    | 4,470,056     | -             |
| 465    | Bangladesh krishi bank Cumilla (Non-Govt)                        | 320000460       | 73,660        | -             |
|        | Sub-total  |                 | 1,966,128,892 | 1,904,902,760 |
|        | Total  |                 | 3,501,453,677 | 3,427,803,034 |
|        | Adjustment to be made after reconciliation of Collection Account |                 | 370,828,619   | 346,271,577   |
|        | Balance as per Ledger  |                 | 3,872,282,297 | 3,774,074,611 |



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
**(A Company of Petrobangla)**  
**Schedule of Meter Rent**  
**For the year ended 30th June,2022**

**Annexure-04**

| Sl. No.      | Description                  | 2021-2022         | 2020-2021         |
|--------------|------------------------------|-------------------|-------------------|
|              |                              | Taka              | Taka              |
| 1            | Power                        | 7,331,700         | 134,208           |
| 2            | Captive Power                | 3,503,185         | 3,232,900         |
| 3            | Fertilizer                   | 136,800           | 136,800           |
| 4            | Industrial                   | 5,244,009         | 4,874,347         |
| 5            | Hotel and resturant          | 762,546           | 778,150           |
| 6            | Small and cottege industries | 713,402           | 693,807           |
| 7            | Domestic                     | 653,688           | 600,302           |
| 8            | CNG-Feed Gas                 | 5,649,652         | 5,321,265         |
| <b>Total</b> |                              | <b>23,994,982</b> | <b>15,771,779</b> |

**Schedule of Demand Charge**  
**For the year ended 30th June,2022**

**Annexure-05**

| Sl. No.      | Description                  | 2021-2022          | 2020-2021          |
|--------------|------------------------------|--------------------|--------------------|
|              |                              | Taka               | Taka               |
| 1            | Captive Power                | 12,266,385         | 12,431,009         |
| 2            | Industrial                   | 13,950,804         | 12,498,268         |
| 3            | Hotel and resturant          | 2,717,231          | 2,785,052          |
| 4            | Small and cottege industries | 2,377,502          | 2,348,290          |
| 5            | Fertilider                   | 46,722,756         | 46,722,756         |
| 6            | Power                        | 302,744,120        | 292,611,967        |
| 7            | CNG                          | 22,782,570         | 21,971,054         |
| <b>Total</b> |                              | <b>403,561,368</b> | <b>391,368,396</b> |

**Schedule of Surcharge for Late payment**  
**For the year ended 30th June,2022**

**Annexure-06**

| Sl. No.      | Description                  | 2021-2022          | 2020-2021          |
|--------------|------------------------------|--------------------|--------------------|
|              |                              | Taka               | Taka               |
| 1            | Power                        | 8,673,790          | 12,442,857         |
| 2            | Industrial                   | 9,290,881          | 7,688,953          |
| 3            | Hotel and resturant          | 9,768,006          | 8,445,518          |
| 4            | Small and cottege industries | 4,828,615          | 4,886,832          |
| 5            | Domestic                     | 59,915,609         | 43,439,929         |
| 6            | CNG-Feed Gas                 | 47,604,329         | 34,000,227         |
| <b>Total</b> |                              | <b>140,081,230</b> | <b>110,904,316</b> |



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

Schedule of System Gain/(Loss) for the F/Y 2021-22

Annexure-7

| SL. No.                | Particulars               | Quantity in CM | SL. No.         | Particulars                     | Quantity in CM                   |                         |
|------------------------|---------------------------|----------------|-----------------|---------------------------------|----------------------------------|-------------------------|
| 1                      | <b>Purchase :</b>         |                | 2.2             | <b>Fertilizer :</b>             |                                  |                         |
|                        | 1.1 Sundolpur Gas Field   | 78,816,051.90  |                 | 2.2.1                           | AFCCCL                           | 209,046,144.00          |
|                        | 1.2 Jalalabad Gas Field   | 521,097,474.63 |                 |                                 | <b>Sub-total (2.2)</b>           | <b>209,046,144.00</b>   |
|                        | 1.3 Hobigonj Gas Field    | 297,186,984.00 |                 | 2.3                             | Captive power                    | 100,087,496.98          |
|                        | 1.4 Fenchugonj Gas Field  | 138,272,910.13 |                 | 2.4                             | Industrial                       | 76,081,311.80           |
|                        | 1.5 Rashidpur Gas Field   | 132,151,167.55 |                 | 2.5                             | Hotel and Restaurant             | 19,710,607.50           |
|                        | 1.6 Titas L-A Gas Field   | 115,735,920.00 |                 | 2.6                             | Small and cottage industry       | 14,226,077.85           |
|                        | 1.7 Bibiana Gas Field     | 633,527,450.68 |                 | 2.7                             | Feed Gas for CNG                 | 162,698,225.66          |
|                        | 1.8 Begumgonj Gas Field   | 86,888,631.70  |                 | 2.8                             | Domestic                         | 447,188,473.09          |
|                        | 1.9 Regasified LNG        | 961,664,041.66 |                 |                                 | <b>Sub-total (2.3+.....+2.7)</b> | <b>819,992,192.88</b>   |
|                        | 1.10 Bakhrabad Gas Field  | 18,562,184.27  |                 |                                 | <b>Total Sales (2)</b>           | <b>2,953,923,069.04</b> |
| <b>Total (1)</b>       | <b>2,983,902,816.52</b>   |                |                 |                                 |                                  |                         |
| 2                      | <b>Sales :</b>            |                | 3               | Unaccounted for gas - Loss(2-1) | (29,979,747.48)                  |                         |
|                        | <b>2.1 Power :</b>        |                |                 |                                 |                                  |                         |
|                        | 2.1.1 Dorin 22 MW         | 42,385,446.91  |                 |                                 |                                  |                         |
|                        | 2.1.2 Dorin 11 MW         | 19,491,494.47  |                 |                                 |                                  |                         |
|                        | 2.1.3 Sumit 33 MW         | 59,230,723.14  |                 |                                 |                                  |                         |
|                        | 2.1.4 RPPL 55 MW          | 72,700,894.00  |                 |                                 |                                  |                         |
|                        | 2.1.5 APS 450 MW          | 133,218,887.00 |                 |                                 |                                  |                         |
|                        | 2.1.6 APS 50 MW           | 51,187,519.00  |                 |                                 |                                  |                         |
|                        | 2.1.7 APS 225 MW          | 342,114,140.00 |                 |                                 |                                  |                         |
|                        | 2.1.8 APS 450 MW (South)  | 402,397,776.00 |                 |                                 |                                  |                         |
|                        | 2.1.9 APS 450 MW (North)  | 404,402,213.00 |                 |                                 |                                  |                         |
|                        | 2.1.10 APS 450 MW (East)  | 3,110,866.00   |                 |                                 |                                  |                         |
|                        | 2.1.11 Midland 51 MW      | 88,603,262.00  |                 |                                 |                                  |                         |
|                        | 2.1.12 UNITED 200 MW      | 60,975,919.00  |                 |                                 |                                  |                         |
|                        | 2.1.13 REB (11 & 13.5) MW | 39,226,449.20  |                 |                                 |                                  |                         |
| 2.1.14 Chandpur 150 MW | 205,839,142.44            |                |                 |                                 |                                  |                         |
| <b>Sub-total (2.1)</b> | <b>1,924,884,732.16</b>   |                |                 |                                 |                                  |                         |
|                        |                           | 4              | System Loss (%) | (1.00)                          |                                  |                         |



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)

**Statement of Budget Variance for the Year ended 30 June 2022**

( Lakh Taka)

| Sl No | Head of Expenditure                          | Budgeted Expenditure | Actual Expenditure | Variance |
|-------|--|----------------------|--------------------|----------|
| A.    | <b>Employee Costs :</b>                      |                      |                    |          |
|       | Officer's Salary-Basic                       | 1,405.00             | 1,198.93           | 206.07   |
|       | Staff Salaries- Basic                        | 1,050.00             | 859.10             | 190.90   |
|       | Staff Overtime                               | 600.00               | 517.58             | 82.42    |
|       | Charge Allowance                             | 7.00                 | 5.91               | 1.09     |
|       | Incentive Bonus- Officer                     | 240.00               | 190.43             | 49.57    |
|       | Incentive Bonus- Staff                       | 180.00               | 133.59             | 46.41    |
|       | Festival Bonus- Officer                      | 240.00               | 196.94             | 43.06    |
|       | Festival Bonus- Staff                        | 180.00               | 140.91             | 39.09    |
|       | Other Honorarium                             | 621.00               | 612.69             | 8.31     |
|       | Bangla New Year Bonus – Officer              | 25.00                | 19.14              | 5.86     |
|       | Bangla New Year Bonus – Staff                | 18.00                | 13.55              | 4.45     |
|       | Conveyance Allowance- Staff                  | 0.10                 | 0.04               | 0.06     |
|       | Gas Subsidy- Officer                         | 35.00                | 27.90              | 7.10     |
|       | Gas Subsidy- Staff                           | 40.00                | 34.98              | 5.02     |
|       | Medical Allowance- Officer                   | 62.00                | 42.71              | 19.29    |
|       | Medical Allowance- Staff                     | 60.00                | 53.51              | 6.49     |
|       | Night Allowance                              | 4.00                 | 2.25               | 1.75     |
|       | Shift Allowance                              | 8.00                 | 6.16               | 1.84     |
|       | Entertainment Allowance- Officer             | 3.00                 | 2.24               | 0.77     |
|       | Washing Allowance- Officer                   | 6.00                 | 3.76               | 2.24     |
|       | Washing Allowance- Staff                     | 6.00                 | 4.05               | 1.95     |
|       | Farewell Expense                             | 4.00                 | 2.29               | 1.71     |
|       | Wages for Daily Basis worker                 | 15.00                | 13.98              | 1.02     |
|       | Outsourcing Employee cost                    | 635.00               | 529.99             | 105.01   |
|       | Medical Expenses- Pharmacy                   | 8.00                 | 4.96               | 3.04     |
|       | House Rent Allowance – Officer               | 525.00               | 423.70             | 101.30   |
|       | House Rent Allowance – Staff                 | 375.00               | 291.63             | 83.37    |
|       | Residential Telephone Allowance              | 3.00                 | -                  | 3.00     |
|       | Domestic Aid Allowance                       | 5.00                 | 3.90               | 1.10     |
|       | Contribution to Pension Fund                 | 20.00                | 9.41               | 10.59    |
|       | Contribution to Provident Fund               | 225.00               | 79.56              | 145.44   |
|       | Group Insurance Premium                      | 129.00               | 84.21              | 44.79    |
|       | Company's Contribution for Gratuity- Staff   | 180.00               | 150.35             | 29.65    |
|       | Company's Contribution for Gratuity- Officer | 240.00               | 205.44             | 34.56    |
|       | Liveries and Uniforms- Staff                 | 155.00               | 123.81             | 31.19    |
|       | Liveries and Uniforms- Officer               | 135.00               | 98.87              | 36.13    |
|       | Employees Tea Expenses                       | 20.00                | 15.71              | 4.29     |
|       | Lunch Allowance- Officer                     | 37.00                | 23.37              | 13.63    |
|       | Lunch Allowance- Staff                       | 39.00                | 32.78              | 6.22     |
|       | Picnic Expenses                              | 18.00                | 17.81              | 0.19     |
|       | Education Assistance Allowance- Officer      | 20.00                | 11.03              | 8.97     |
|       | Education Assistance Allowance- Staff        | 20.00                | 14.35              | 5.65     |



| SI No     | Head of Expenditure                                    | Budgeted Expenditure | Actual Expenditure | Variance        |
|-----------|--|----------------------|--------------------|-----------------|
|           | Scholarship & Stipends Scheme                          | 23.20                | 22.39              | 0.81            |
|           | Games, Sports etc.                                     | 11.80                | 11.80              | 0.00            |
|           | Other Employee welfare & Amenities Expenses            | 6.00                 | 4.85               | 1.15            |
|           | Donation to Death Employee                             | 8.00                 | 5.10               | 2.90            |
|           | Leave Encashment                                       | 330.00               | 283.79             | 46.21           |
|           | Leave Fare Assistance- Staff                           | 90.00                | 78.23              | 11.77           |
|           | Leave Fare Assistance- Officer                         | 120.00               | 82.52              | 37.48           |
|           | Training and Education- Local                          | 15.00                | 14.57              | 0.43            |
|           | Training and Education- Foreign                        | 215.00               | 158.97             | 56.03           |
|           | <b>Sub-Total (A) :</b>                                 | <b>8,417.10</b>      | <b>6,865.72</b>    | <b>1,551.38</b> |
| <b>B.</b> | <b>Repair &amp; Maintenance Expenses:</b>              |                      |                    |                 |
|           | Repair and Maintenance- Cathodic Protection            | 34.00                | 25.03              | 8.97            |
|           | Repair and Maintenance- Transmission Line              | 10.00                | 1.14               | 8.86            |
|           | Repair and Maintenance- Other                          | 61.00                | 25.46              | 35.54           |
|           | Repair and Maintenance- Distribution Lines             | 132.00               | 100.25             | 31.75           |
|           | Repair and Maintenance- RMS (Bulk Supply Lines)        | 10.00                | 1.93               | 8.07            |
|           | Repair and Maintenance- CMS, TBS and DRS               | 96.00                | 24.86              | 71.14           |
|           | <b>Sub-Total (B) :</b>                                 | <b>343.00</b>        | <b>178.68</b>      | <b>164.32</b>   |
| <b>C.</b> | <b>Professional Service Expenses :</b>                 |                      |                    |                 |
|           | External Audit Fees                                    | 2.00                 | 1.92               | 0.08            |
|           | Tax Consultants' Fees                                  | 7.00                 | 2.95               | 4.05            |
|           | Legal Expenses   | 101.00               | 43.18              | 57.82           |
|           | Other Advisors and Consultants Fees                    | 200.00               | 38.79              | 161.21          |
|           | <b>Sub-Total (C) :</b>                                 | <b>310.00</b>        | <b>86.84</b>       | <b>223.16</b>   |
| <b>D.</b> | <b>Promotional Expenses :</b>                          |                      |                    |                 |
|           | Entertainment Expense                                  | 29.88                | 18.10              | 11.78           |
|           | Advertising Expense                                    | 48.00                | 34.80              | 13.20           |
|           | Licensee & Other Fees                                  | 2.00                 | 0.24               | 1.76            |
|           | Expenses for Issue of Customers' Balance Certificate   | 40.00                | 17.59              | 22.41           |
|           | Special Customer Service Expense (Maiking)             | 2.00                 | 0.45               | 1.55            |
|           | <b>Sub-Total (D) :</b>                                 | <b>121.88</b>        | <b>71.18</b>       | <b>50.70</b>    |
| <b>E.</b> | <b>Power Expenses :</b>                                |                      |                    |                 |
|           | Gas-Used for Domestic Purposes                         | 8.00                 | 4.61               | 3.39            |
|           | Electricity  | 54.00                | 46.65              | 7.35            |
|           | Repair & Maintenance-Electrical Utilities & Equipments | 20.00                | 3.86               | 16.14           |
|           | <b>Sub-Total (E) :</b>                                 | <b>82.00</b>         | <b>55.11</b>       | <b>26.89</b>    |
| <b>F.</b> | <b>Transport Expenses :</b>                            |                      |                    |                 |
|           | CNG, Petrol, Oil and Lubricants(POL) for Vehicles      | 160.00               | 124.24             | 35.76           |
|           | Vehicle Insurance                                      | 56.00                | 41.34              | 14.66           |
|           | Vehicle Licenses and fitness fee                       | 30.00                | 14.63              | 15.37           |
|           | Repair & Maintenance- Vehicles                         | 30.00                | 28.54              | 1.46            |
|           | Vehicle Consumable/Spares                              | 25.00                | 9.09               | 15.91           |
|           | Transport Hire for Disconnection Team                  | 15.00                | 9.48               | 5.52            |
|           | Bus Hire for Staff                                     | 16.00                | 14.55              | 1.45            |
|           | Other Transport Hire                                   | 4.00                 | 0.64               | 3.36            |
|           | Carriage Inward  | 7.00                 | 4.44               | 2.56            |
|           | <b>Sub-Total (F) :</b>                                 | <b>343.00</b>        | <b>246.95</b>      | <b>96.05</b>    |
| <b>G.</b> | <b>Occupancy Expenses :</b>                            |                      |                    |                 |
|           | Office Rent  | 35.00                | 26.65              | 8.35            |
|           | Soft Furnishings                                       | 1.00                 | 1.00               | 0.00            |
|           | Crockery's and Cutleries                               | 3.00                 | 0.03               | 2.97            |



| Sl No     | Head of Expenditure                                | Budgeted Expenditure | Actual Expenditure | Variance        |
|-----------|--|----------------------|--------------------|-----------------|
|           | Repair & Maintenance – Office Building             | 16.00                | 5.26               | 10.74           |
|           | Repair & Maintenance – Residential Building        | 14.00                | 5.54               | 8.46            |
|           | Repair & Maintenance – Office Furniture & Fixtures | 3.00                 | 2.48               | 0.52            |
|           | Repair & Maintenance – Office Equipment            | 1.00                 | 0.78               | 0.22            |
|           | Electrical & Electronic – Consumables              | 8.00                 | 3.65               | 4.35            |
|           | Fire Fighting Consumables                          | 7.00                 | 0.14               | 6.86            |
|           | General Security (e.g., Ansars Salary)             | 278.00               | 265.23             | 12.77           |
|           | Rates and Taxes                                    | 115.00               | 50.41              | 64.59           |
|           | Water and Sewerage Expenses                        | 4.00                 | 1.19               | 2.81            |
|           | Gardening Expenses                                 | 6.00                 | 1.86               | 4.14            |
|           | Office Cleaning Expenses                           | 2.00                 | 0.52               | 1.48            |
|           | <b>Sub-Total (G) :</b>                             | <b>493.00</b>        | <b>364.75</b>      | <b>128.25</b>   |
| <b>H.</b> | <b>Board/ AGM Expenses :</b>                       |                      |                    |                 |
|           | Honorarium to the Board Members                    | 16.00                | 14.60              | 1.40            |
|           | Entertainment For Board Meeting                    | 10.00                | 7.50               | 2.50            |
|           | Hall Rent for AGM                                  | 3.75                 | 2.74               | 1.01            |
|           | Entertainment Expenses for AGM                     | 20.00                | 19.91              | 0.09            |
|           | Report Printing Expenses                           | 4.00                 | 1.99               | 2.01            |
|           | Miscellaneous Expenses                             | 6.37                 | 6.30               | 0.07            |
|           | <b>Sub-Total (H) :</b>                             | <b>60.12</b>         | <b>53.04</b>       | <b>7.08</b>     |
| <b>I.</b> | <b>General and Administrative Expenses :</b>       |                      |                    |                 |
|           | Office Stationery & Printing                       | 32.00                | 18.39              | 13.61           |
|           | Newspapers, Books & Periodicals General            | 5.00                 | 3.58               | 1.42            |
|           | Officers' Traveling                                | 50.00                | 49.92              | 0.08            |
|           | Staff Traveling                                    | 6.00                 | 5.97               | 0.03            |
|           | Computer Software Maintenance                      | 3.00                 | 0.87               | 2.13            |
|           | Computer Equipment- Maintenance                    | 3.00                 | 1.46               | 1.54            |
|           | Computer Stationery- General                       | 4.00                 | 3.99               | 0.01            |
|           | Internet Charge                                    | 18.00                | 16.00              | 2.00            |
|           | Fire, Cyclone & Theft Insurance                    | 31.00                | 6.16               | 24.84           |
|           | Donations & Contributions (Welfare Fund)           | 100.00               | 100.00             | -               |
|           | Expenses For Tender Committee                      | 9.00                 | 4.20               | 4.80            |
|           | Conveyance Charges                                 | 9.00                 | 8.95               | 0.05            |
|           | Regulatory Commission Expense                      | 88.00                | 76.76              | 11.24           |
|           | School Operating Expenses                          | 5.00                 | 3.25               | 1.75            |
|           | Stores Handling Charges                            | 3.00                 | 1.00               | 2.00            |
|           | Corporate Social Responsibility (CSR) Expenses     | 5.00                 | 5.00               | -               |
|           | Telephone/Mobile Expenses                          | 24.00                | 14.78              | 9.22            |
|           | Postage Expenses                                   | 40.00                | 9.80               | 30.20           |
|           | Recruitment & Promotion Meeting Expenses           | 144.00               | 130.29             | 13.71           |
|           | Celebration of National Program                    | 10.00                | 5.44               | 4.56            |
|           | Free Gas Supply to Chairities                      | 7.00                 | 5.26               | 1.74            |
|           | Outsources Agent's Commission                      | 23.00                | 20.98              | 2.02            |
|           | Miscellaneous Expenses                             | 50.00                | 16.83              | 33.17           |
|           | <b>Sub-Total (I) :</b>                             | <b>669.00</b>        | <b>508.87</b>      | <b>160.13</b>   |
|           | <b>Total (A+B+C+DF+E+F+G+H+I) :</b>                | <b>10,839.10</b>     | <b>8,431.14</b>    | <b>2,407.96</b> |



**BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED**  
(A Company of Petrobangla)  
Key Performance Indicators  
For the year ended 30th June, 2022

Lakh Taka

| Sl. No. | Name of the ratio   | Formula   | Calculations   | Ratio        |              | Comment   |
|---------|---|---|--|--------------|--------------|---|
|         |   |   |  | 2021-22      | 2020-21      |   |
| 1       | Rate of return on capital employed                        | $\frac{\text{Net profit after tax}}{\text{Capital employed}} \times 100$                            | $\frac{6839.26}{221630.22} \times 100$                         | 3.09%        | 6.75%        | Rate of return on capital employed is 3.09% which is less than the previous year's due to decrease of net profit after tax. The desired ratio of net profit to capital employed should be 10% to 15%. The actual ratio of the company is very negligible because of lower profit compared to capital employed.  |
| 02      | Rate of return on average net fixed assets                | $\frac{\text{Net operating income}}{\text{Average net fixed assets}} \times 100$                    | $\frac{13384.64}{37928.21} \times 100$                         | 35.29%       | 53.58%       | The company's current year's ratio is 35.29% which is less than the previous year's due to decrease of net operating income by (21362.75-13384.64) = Tk.7978.11 lakh. The required ratio set up by loan giving agency is 12%. So, the profitability position of the company is very satisfactory.   |
| 3       | Net profit ratio  | $\frac{\text{Net profit after tax}}{\text{Net sales revenue}} \times 100$                           | $\frac{6839.26}{18777.64} \times 100$                          | 36.42%       | 57.08%       | The company earns 36.42% profit on net sales revenue which is less than that of last year due to decrease of net profit after tax by (14871.05-6839.26) = Tk.8031.79 Lakh.  |
| 04      | Debt-equity ratio   | $\frac{\text{Year end long term loans}}{\text{Capital and reserves plus year end long term loans}}$ | $\frac{2151.59}{204256.01}$                                    | 1.05 : 98.95 | 1.20 : 98.80 | The company's current year's ratio is 1.05 : 98.95 which is higher than the previous year's. The required ratio set up by loan giving agency is 70 : 30. So, the financial position of the company is exceptionally sound.  |
| 05      | Debt service ratio  | $\frac{\text{Debt-service liabilities}}{\text{Internal cash generation}}$                           | $\frac{311.38}{9426.83}$                                       | 1.00 : 30.27 | 1.00 : 41.30 | The company's current year's ratio is 1.00 : 30.27 which is less than the previous year's ratio due to decrease of internal cash generation by (17676.51-9426.83) = Tk.8249.68 Lakh. The required ratio set up by loan giving agency is 1.00 : 1.50. So, the actual ratio is higher than the required ratio and hence the ability of the company to meet its current year's debt service liabilities is satisfactory. |
| 6       | Average collection period                                 | $\frac{\text{Year end accounts receivable}}{\text{Average monthly sales}}$                          | $\frac{77848.44}{22358.44}$                                    | 3.48 Months  | 3.63 Months  | The company's current year's collection period is 3.48 months which is less than that of previous year.   |
| 7       | Current ratio   | $\frac{\text{Current assets}}{\text{Current liabilities}}$  | $\frac{167195.65}{80606.31}$                                   | 2.07 : 1.00  | 2.21 : 1.00  | The company's current year's ratio is 2.07 : 1. The standard current ratio is 2:1. So the short term financial position of the company is sound.  |
| 8       | Liquidity ratio   | $\frac{\text{Liquid assets}}{\text{Liquid liabilities}}$  | $\frac{141970.70}{70021.15}$                                   | 2.03 : 1.00  | 2.10 : 1.00  | The company's current year's ratio is 2.03 : 1 which is less than the previous year's ratio. The standard liquidity ratio is 1 : 1. From the point of view of liquidity, the liquidity position of the company is sound and hence the ability of the company to pay its most immediate liabilities is satisfactory.   |
| 9       | Unaccounted for gas as a percentage of total gas received | $\frac{\text{Unaccounted for gas}}{\text{Total gas purchase}} \times 100$                           | $\frac{(29.98) \text{ MMCM}}{2983.90 \text{ MMCM}} \times 100$ | 1.00% (Loss) | 2.35% (Gain) | The acceptable system loss is 2%. The company's system loss stands at 29.98 MMCM i.e 1.00% during the year (Schedule -07).  |
| 10      | Net asset value per share                                 | $\frac{\text{Net assets value}}{\text{No. of shares issued}}$                                       | $\frac{20210441491.44}{397838742}$                             | Tk.50.80     | Tk.164.83    | The company's current year's net asset value per share is Tk.50.80 which is less than the previous year's. The net asset value per share is decreased due to increase of no. of share issued from 122618000 to 39678838742.   |
| 11      | Earnings per share  | $\frac{\text{Net profit after tax}}{\text{No. of shares issued}}$                                   | $\frac{683925589.13}{397838742}$                               | Tk.1.72      | Tk.12.13     | The company's current year's earnings per share is Tk.1.72 which was Tk.12.13 in the previous year. The earnings per share is decreased due to decrease of net profit after tax by (1487104899.18 - 683925589.13) = Tk.803179310.05 and increase of no. of share issued from 122618000 to 39678838742.  |
| 12      | Dividend payout ratio                                     | $\frac{\text{Dividend per share}}{\text{Earnings per share}} \times 100$                            | $\frac{0.88}{1.72} \times 100$                                 | 51.16%       | 13.44%       | The company's current year's dividend payout ratio is 51.16% which is higher than the previous year's ratio.  |





## BAKHRABAD GAS DISTRIBUTION COMPANY LIMITED

Auditor's report and Audited Financial Statements  
As at and for the year ended 30 June 2022

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