

Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)

Petrocentre

3, Kawran Bazar Commercial Area

Dhaka 1215

Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)

INDEPENDENT AUDITOR'S REPORT AND AUDITED FINANCIAL STATEMENTS

As at and for the year ended 30 June 2020

Khan Wahab Shafique Rahman & Co

Chartered Accountants

Rupali Bima Bhaban (5th Floor)

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Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS
For the year ended June 30, 2020

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Independent Auditor's Report
To the Shareholders of Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Bangladesh Oil, Gas and Mineral Corporation (Petrobangla) which comprise the statements of financial position as at 30 June 2020, and the Statement of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the corporation as at 30 June 2020, and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and Bangladesh Energy Regulatory Act, 2003.

Basis for Qualified Opinion

- a) As per notification (no. 07.00.0000.138.02.059.2020.58 dated 08 March 2020) of Finance Division of Ministry of Finance, Petrobangla was instructed to deposit Tk. 4,000 crore to Government treasury out of the entity's "Surplus Fund" but Petrobangla, in spite of having 'Surplus Fund' amounting Tk. 54,144,454,830, as disclosed in Note -18 of note to the financial statements, Petrobangla paid Tk. 1,000 crore from its current year's operating profit and remaining Tk. 3,000 crore out of Gas Development Fund. Charging Tk. 1,000 crore to the statement of Profit or Loss and other comprehensive income resulted in understatement of profit by same amount and also it, contradicts the instruction for payment out of entitlement of government to the unappropriated profit (Surplus). Payment of Tk. 3,000 crore out of Gas Development Fund is contradictory to Gas Development Fund Policy, 2012 which is being created by a portion of price paid by the customers for funding various projects taken by national companies to promote exploration, development, production, transmission and distribution of oil and gas around the country.
- b) Investment in shares has not been measured at fair value following Para 5.2.1 of IFRS 9: Financial Instruments. Shares which are available for sale measured and shown at cost price. Provision for diminishing in value of Tk. 13,307,040 was not recognized.
- c) As disclosed in note no. # 11.00 of notes to the financial statements, some items under **Other Receivables Control a/c** aggregating Tk.40,676,938.20 have been carried forward since long without any recovery but no provision for irrecoverable amount, if any, has been made. This has resulted in overstatement of asset by same amount.
- d) Bank Balance with Oriental Bank (Now ICB Islami Bank Ltd.), STD-037, amounting Tk. 46,604,650 has been carried forward since long without recovery but provision for impairment of deposits has not been made. This has resulted in overstatement of asset by same amount.
- e) Balance in Foreign Currency Bank Account amounting USD 8,042,138.38 was not reported in financial statements using the closing conversion rate in accordance with IAS 21. In the Financial Statements reported amount is Tk. 642,225,074.38 against Tk. 682,375,441.54 if it was converted using closing rate.



- f) Production Sharing Contract Operation (PSC) and Liquefied Natural Gas (LNG) are core department of Petrobangla but no accounting software is maintained for recording transaction at PSC and LNG department, moreover these two departments do not maintain ledger properly. It indicates weakness in recording of transactions at those department.
- g) 'Group current account' under Current Assets (Note – 10.00) Tk. 16,352,526,991 as at June 30, 2021, was not supported by confirmation by the concerned parties. In absence of confirmation in support of the balance shown by Petrobangla in its book by the parties concerned, we were unable to determine if any adjustments to the balance is necessary.

We conducted our audit in accordance with International Standards on Auditing (IASs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Corporation 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 the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Reporting on 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 financial statements of the Corporation in accordance with International Financial Reporting Standards (IFRS), Bangladesh Energy Regulatory Act, 2003, the Companies Act 1994, and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements of the corporation that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation'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 Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation'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 of the Corporation 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 Corporation'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 Corporation 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, we also report the following:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records and other statutory books are required by law have been kept by the Corporation so far as it appeared from our examinations of those books;
- c) the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and

Khan Wahab Shafique Rahman & Co.

KHAN WAHAB SHAFIQUE RAHMAN & CO.

Chartered Accountants

Reg. No.- N/A

Faruk Ahmed FCA, Partner

Enrollment No.- 1591

M. J. Abedin & Co.

M. J. ABEDIN & CO.

Chartered Accountants

Reg. No.- N/A

Kamrul Abedin FCA, Partner

Enrollment No.- 527

Dated, Dhaka
09 February 2022

DVC: 2202090527AS518918



Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Statement of Financial Position
As at June 30, 2020

Amount in Taka

Particulars	Notes	2019-2020	2018-2019
Assets			
Non-current assets			
Property, plant and equipment	4.	300,236,901	324,219,918
Minor capital project (Capital work-in-progress)	5.	5,983,309	3,436,809
Assets held under SPMC project	6.	-	26,041,845
		306,220,210	353,698,572
Investments:			
Investment in Subsidiaries	7.	4,196,580	4,196,580
Investment in FD accounts	8.	71,116,736,109	114,441,495,419
Investment in shares	9.	18,482,000	18,482,000
		71,139,414,689	114,464,173,999
Current assets			
Group current account	10.	16,063,426,991	18,611,642,645
Accounts receivable	11.	79,037,201,326	61,299,177,870
Advances, deposits and prepayments	12.	1,753,870,294	2,977,548,480
Loans to employees	13.	415,343,637	382,656,945
Current Tax Assets	14.	7,141,648,353	6,483,075
Cash and cash equivalents	15.	104,281,727,706	86,701,493,614
		208,693,218,307	169,979,002,629
Total assets		280,138,853,206	284,796,875,200
Equity and liabilities			
Capital and reserves			
Paid-up capital	16.	1,500,000	1,500,000
Capital reserve	17.	1,324,172,884	1,324,172,884
Revenue reserve	18.	62,409,666,732	56,434,896,890
		63,735,339,615	57,760,569,774
Funds for specific use			
Gas development fund		46,886,947,160	64,853,921,984
Energy security fund		18,766,960,888	42,477,716,902
Other funds	19.	1,710,685,239	20,316,674,316
		67,364,593,287	127,648,313,202
Long term liabilities			
Long-term borrowings	20.	39,275,956	39,275,956
Other long-term liabilities	21.	125,961,514	118,247,870
Deferred tax liabilities	22.	57,431,369	66,158,304
		222,668,839	223,682,130
Current liabilities			
Accounts Payables	23.	148,803,193,904	99,127,665,130
Deferred income	24.	-	26,041,845
Accruals and provisions	25.	13,057,560	10,603,120
		148,816,251,464	99,164,310,095
Total equity and liabilities		280,138,853,206	284,796,875,200
Off Balance Sheet Item (LNG)			
Letter of Credit Contingent liability		-	6,116,040,610

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



 Director



 Director

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


Khan Wahab Shafique Rahman & Co.
 Chartered Accountants


M. J. Abedin & Co.
 Chartered Accountants

Place: Dhaka
 Date: 09 February 2022

DVC: 2202090527AS518918

Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2020

		Amount in Taka	
Particulars	Notes	2019-2020	2018-2019
Income			
Sales proceeds from IOC gas and condensate	26.	70,887,509,227	76,263,864,315
Sales Proceeds of LNG	27.	148,864,742,326	71,507,769,610
Other operating Income from LNG operation		2,057,801,211	4,170,623,703
Petrobangla Charge		1,554,262,600	1,322,736,976
Transport fare recovery		623,529	773,885
Miscellaneous income	28.	3,347,533	38,635
		223,368,286,427	153,265,807,124
Expenditure			
Cost of sales of gas and condensate	29.	78,440,354,795	80,802,463,198
Cost of LNG Cargo and Re-gasification	30.	175,029,862,214	118,125,245,779
Personnel expense	31.	1,022,853,921	959,340,193
Professional services	32.	3,911,755	8,398,836
Promotional expense	33.	5,787,025	5,665,536
Power expense	34.	8,338,542	6,392,063
Communication expense	35.	652,810	1,447,143
Transport expense	36.	30,401,519	36,813,315
Occupancy expense	37.	33,463,054	55,576,428
Administrative expense	38.	5,455,668	4,871,299
Depreciation	39.	32,511,901	34,970,357
Miscellaneous expense	40.	5,423,390	5,533,181
		254,619,016,595	200,046,717,328
Sub-Total Expenditure			
Petrobangla actual cost recovery	41.	(180,000,000)	(314,448,000)
		254,439,016,595	199,732,269,328
Total Expenditure			
Operating profit/(loss)		(31,070,730,168)	(46,466,462,204)
Subsidy received from govt. for LNG operation		35,000,000,000	25,000,000,000
Fund transfer to govt.		(10,000,000,000)	
Operating Profit/Loss after subsidy		(6,070,730,168)	(21,466,462,203)
Non-operating income			
Finance income/ (expenses)	42.	5,082,069,163	4,263,285,596
Rental income	43.	38,020,123	18,756,949
Other Non-Operating Income of PSC		1,950,801,439	587,761,571
Total Non-Operating Income		7,070,890,725	4,869,804,116
Profit/(Loss) before Tax		1,000,160,557	(16,596,658,087)
Income Tax Expenses:			
Current Tax	44.	(1,400,415,771)	(953,465,361)
Deferred tax Income/(Expense)	22.	8,726,935	6,566,116
Net surplus/(deficit)		(391,528,278)	(17,543,557,332)

Particulars	Notes	2019-2020	2018-2019
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Appropriation account

Un-appropriated surplus brought forward	(85,784,993,583)	(107,156,242,331)
Prior year's Adjustment	(377,584,992)	(17,105,036)
Prior year Adjustments Accumulated Dep. on SPMC Project	1,885,955	
Prior year Adjustments of LNG	(2,588,970,655)	-
Prior year's adjustment for PSC	8,956,926,384	1,987,389,614
Fund Transfer from SFSF to IOC SD/VAT Payment	-	36,944,521,502
Net profit/(loss) after tax for the year	(391,528,278)	(17,543,557,332)
	(80,184,265,170)	(85,784,993,583)

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


Director


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


Khan Wahab Shafique Rahman & Co
Chartered Accountants


M. J. Abedin & Co.
Chartered Accountants

Place: Dhaka
Date: 09 February 2022

DVC: 2202090527AS518918



Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Statement of Changes in Equity
For the year ended June 30, 2020

Amount in Taka


Particulars	Paid-up capital	Capital reserve	Revenue reserve	Total
Balance at 01 July 2019	1,500,000	1,324,172,884	56,434,896,890	57,760,569,774
Transferred to general reserve (PSC)	-	-	29,710,812	29,710,812
Contribution towards research and development	-	-	60,175,070	60,175,070
Support for shortfall	-	-	(382,583,941)	(382,583,941)
Surplus for the year	-	-	(391,528,278)	(391,528,278)
Prior year's adjustment	-	-	(377,584,992)	(377,584,992)
Prior year's adjustment for PSC	-	-	8,956,926,384	8,956,926,384
Prior year's adjustment for LNG	-	-	(2,588,970,656)	(2,588,970,656)
Prior year Adjustments for SPMC Project	-	-	1,885,954	1,885,954
Contribution towards price deficit fund	-	-	666,739,489	666,739,489
Balance at 30 June 2020	1,500,000	1,324,172,884	62,409,666,732	63,735,339,615

For the year ended 30 June 2019

Amount in Taka

Particulars	Paid-up capital	Capital reserve	Revenue reserve	Total
Balance at 01 July 2018	1,500,000	1,324,172,884	53,102,540,344	54,428,213,228
Transferred to general reserve (PSC)	-	-	90,053,869	90,053,869
Contribution towards research and development	-	-	61,231,949	61,231,949
Support for shortfall	-	-	(19,830,408,115)	(19,830,408,115)
Surplus for the year	-	-	(17,543,557,332)	(17,543,557,332)
Prior year's adjustment	-	-	(17,105,036)	(17,105,036)
Prior year's adjustment for PSC	-	-	1,987,389,614	1,987,389,614
Fund Transfer from SFSF to IOC SD/VAT Payment	-	-	36,944,521,502	36,944,521,502
Contribution towards price deficit fund	-	-	1,640,230,094	1,640,230,094
Balance at 30 June 2019	1,500,000	1,324,172,884	56,434,896,890	57,760,569,774

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



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


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Place: Dhaka
Date: 09 February 2022

DVC: 2202090527AS518918




Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Statement of Cash Flows
For the year ended June 30, 2020

Amount in Taka

Particulars	2019-2020	2018-2019
A. Cash flows from operating activities		
Operating profit/(loss)	(6,070,730,168)	(21,466,462,203)
Adjustment for non-cash item:		
Depreciation	32,511,901	35,065,607
Changes in working capital:		
Increase/Decrease in Accounts receivables	(17,738,023,456)	(27,109,964,794)
Increase/Decrease in Advances, deposits and prepayments	1,223,678,186	(1,683,756,202)
Increase/Decrease in Loans and advances to employees	(32,686,692)	(29,302,352)
Increase/Decrease in Accounts Payable	49,675,528,774	52,195,393,056
Increase/Decrease in Accruals and provisions	2,454,440	464,367
Increase/Decrease in Other long-term liabilities	7,713,644	2,147,957
Income tax paid	(8,535,581,049)	(959,948,436)
Net cash used in operating activities (A)	18,564,865,580	983,637,001
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	(9,189,430)	(7,060,345)
Investment in FDR	43,324,759,310	(15,458,904,290)
Non-operating income	7,070,890,725	4,876,370,232
Net cash provided by investing activities (B)	50,386,460,606	(10,589,594,403)
C. Cash flows from financing activities		
Revenue reserves	6,364,412,166	20,875,913,878
Funds for specific use	(60,283,719,915)	(9,312,366,819)
Group current account	2,548,215,654	(2,259,821,105)
Net cash provided by financing activities (C)	(51,371,092,095)	9,303,725,954
D. Net changes in cash and cash equivalents (A+B+C)	17,580,234,091	(302,231,448)
E. Opening cash and cash equivalents	86,701,493,614	87,003,725,062
F. Closing cash and cash equivalents	104,281,727,706	86,701,493,614

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



Director



Director

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


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1. Background and nature of business of the corporation

Bangladesh Minerals, Oil, Gas and Corporation (BMOGC) was established pursuant to the Presidential Order # 27 on 26 March 1972 for dealing with the exploration and development of oil, gas and mineral resources of the country. The minerals related activities of the corporation was segregated and placed under newly formed organization established as Bangladesh Mineral Exploration and Development Corporation (BMEDC) by the President order # 120 of 27 September 1972. The reconstituted Bangladesh Oil and Gas Corporation (BOGC) was short-named as "Petrobangla" vide Ordinance # 15 of 22 August 1974. Through the repeal of Ordinance # LXX of 1974, Oil and Gas Development Corporation was abolished and all of its assets and liabilities were vested with Petrobangla on 13 November 1976 by promulgation of the Ordinance # 88, the importation, refining and marketing of crude and petroleum products was separated and vested with the newly formed Bangladesh Petroleum Corporation (BPC).

BOGC and BMEDC were merged into a single entity under the name "Bangladesh Oil, Gas and Mineral Corporation (BOGMC)" by the Ordinance # 21 of 11 April, 1985. The Corporation was short named "Petrobangla" and given the power to hold the shares or interest in any company formed for the purpose of exploration and exploitation of oil, gas and mineral resources by the Act # 11 of February 1989.

1.1 Activity of Petrobangla

Bangladesh Oil, Gas and Mineral Corporation (Petrobangla) is a statutory body (corporation) which carries out gas, oil and mineral exploration activities together with its thirteen specialized companies. It conducts geological and geophysical exploration by its own crew, drills, exploration and development of wells by its own rig of hired contractors, processes raw gas to pipeline specification, transports them through an increasing network of high pressure transmission lines and distributes the processed gas to customers, be it a large power plant or fertilizer factory or a single household. Value added LPG and liquid fuel such as Motor Spirit, Diesel, Kerosene etc. are extracted from NGL and condensate which are by-products of gas. Compressed Natural Gas (CNG) is extensively used in vehicles substituting for imported liquid fuels. Furthermore, extraction of coal and granite are also conducted by Petrobangla.

1.2 Petrobangla companies

Government has created specialized companies under supervision of Petrobangla to perform specific operation share of which are held by Petrobangla on behalf of Government. In the financial year 2019-2020, there are thirteen companies operating under Petrobangla, dealing in oil and gas exploration, production, transmission, distribution, conversion as well as development and marketing of coal and hard rock. The companies under Petrobangla are as follows:

Serial no.	Name	Share holding in percentage (%)
1	Bangladesh Petroleum Exploration and Production (BAPEX)	100
2	Bangladesh Gas Fields Company Limited (BGFCL)	100
3	Sylhet Gas Fields Limited (SGFL)	100
4	Gas Transmission Company Limited (GTCL)	100
5	Titas Gas Transmission and Distribution Company (TGTDC)	75
6	Bakhrabad Gas Distribution Company Limited (BGDCL)	100
7	Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	100
8	Pashchimanchal Gas Company Limited (PGCL)	100
9	Rupantorito Praktik Gas Company Limited (RPGCL)	100
10	Barapukuria Coal Mining Company Limited (BCMCL)	100
11	Maddhapara Granite Mining Company Limited (MGMCL)	100
12	Karnaphuli Gas Distribution Company Limited (KGDCL)	100
13	Sundarban Gas Company Ltd (SGCL)	100



2. Basis of preparation and presentation of financial statements

2.1 Statement on compliance

The following underlying assumptions, measurement bases, laws, rules, regulations and accounting pronouncements have been considered in preparing and presenting the financial statements:

- i. International Financial Reporting Standards (IFRS)
- ii. Bangladesh Oil, Gas and Mineral Corporation (Amendment) Act, 1989
- iii. Bangladesh Energy Regulatory Act, 2003
- iv. Going concern
- v. Consistency
- vi. Accrual Basis
- vii. Historical cost convention
- viii. Other rules and regulations as applicable

Foreign currencies are recorded at the exchange rates on the dates of transactions, unless there is a control of using a Forward Exchange Rate. Monetary assets and Liabilities denominated in foreign currencies are translated at closing rate and the resulting exchange gains and losses are recognized in the statement of profit or loss and other comprehensive income except for gains and losses arising from loans directly related to capital work in progress up to the date of commissioning of the assets concerned.

2.2 Grants

Grants received from the Government and donor agencies relating to extension of the gas production and infrastructure are taken into the statement of profit or loss and other comprehensive income and unspent amount, if any, is transferred to deferred income account.

2.3 Group company account

Petrobangla is authorized to hold shares of the companies dealing with oil, gas and mineral exploration and development by the Act # 11 as of February 1989 by the amendment of Ordinance # 21 as of 11 April 1985 to manage its chain of activities. It has formed specialized companies to perform specific operations. Currently there are thirteen companies operating under Petrobangla, dealing in oil and gas exploration production, transmission, distribution, conversion, as well as development and marketing of coal and hard rock. These Companies are BAPEX, GTCL, TGTDC, RPGCL, BCMCL, BGFCL, BGDCL, MGMCL, SGFL, JGTDSL, PGCL, KGDCL and SGCL.

3. Significant accounting policies

The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in the financial statements.

3.1 Advance, deposit and prepayments

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as property, plant and equipment or stock etc.

Deposits are measured at actual value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the statement of profit or loss and other comprehensive income.

3.2 Cash and cash equivalents

Cash and cash equivalents include cash in hand, collection in hand and cash at banks which are held and available for use by the corporation without any restriction.

3.3 Statement of Cash Flows

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



3.4 Property, plant and equipment

Building, machinery and equipment are stated at cost less accumulated depreciation, amortization and adjustment for any impairment in value. The initial cost of property, plant and equipment comprises its purchase price, import duties, taxes and any directly attributable costs of bringing the assets to its working condition and location for its intended use.

Depreciation is calculated under straight-line method on a quarterly basis over the estimated useful life of the assets. Freehold land is not depreciated. Other tangible assets are depreciated on a straight-line basis at rates sufficient to write-off their costs over their estimated useful life.

Rates of depreciation of the principal categories of assets are as follows:

<u>Asset category</u>	<u>Rate (%) 2019-20</u>	<u>Rate (%) 2018-19</u>
Land	-	-
Freehold contract/brick	2.5	2.5
Sheds and temporary structure	10	10
Walls and store yards	5	5
Furniture and fixtures	10	10
Other assets	10	10
Office equipment	15	15
Telecom/computer equipment	15	15
Electrical installation	15	15
Other equipment (lift and air coolers)	15	15
Heavy vehicles	20	20
Light vehicles	20	20

In case of addition, charging of depreciation commences from the first date of the following quarter in which addition took place and depreciation is charged up to the quarter of disposal as per policy of management.

Assets amounting to less than BDT 5,001 are treated as non-capitalized assets and charged in the statement of profit or loss and other comprehensive income under occupancy costs.

3.5 Revenue recognition

In compliance with the requirements of IFRS-15 (Revenue from Contracts with Customers), Petrobangla's revenue is recognized when the related management services are rendered. Sales are recognized when invoices are raised. Interest income on investments is accounted for at rates applicable for the investment.

3.6 Employee retirement benefit

Petrobangla makes a provision for gratuity and charges to the statement of profit or loss and other comprehensive income each year on the basis of two months' basic pay for its employees including those who are deputed in its enterprises.

Contribution to pension fund :

Petrobangla contributes 20.83% of total basic pay of all the employees to the pension fund, which is treated as an expense and transferred to the said fund.

3.7 Provision for income tax

Petrobangla files income tax return as per requirement of Income Tax Ordinance 1984 and recovers its management expenses from its enterprises. Both management cost recovery and actual management expenses are taken into the statement of profit or loss and other comprehensive income. While accumulated loss is brought forward in the statement of profit or loss and other comprehensive income, as such Net surplus for the year under audit would be set off with accumulated loss.

Deferred tax has been accounted for in accordance with International Accounting Standards (IAS)-12: Income Taxes.



3.8 Revenue Reserves (Note- 18)

General Reserve (PSC):

It is mentioned in the Article no. 19.6 of PSC of Block 9 that, "During the term of the Contract, Contractor shall pay to Petrobangla on each anniversary of the commencement of the initial Exploration Period a contract service fee of one hundred and fifty thousand Dollars \$150,000. This fee shall be recoverable as an operating cost under Article 13.4."

Research and Development Fund:

It is mentioned in the Article no. 19.4 of PSC of Block 9 that, "Contractor shall, subject to adjustment at the end of each Calendar Year, pay to Petrobangla at the rate of US Cents 3 (three) per barrel of Contractor's Profit Oil and Profit Condensate and/or NGL and US cents 0.4 (Point four) per MCF of their Profit Gas received pursuant to Article 13.6 hereof towards contribution to research and development activities related to Petroleum or any other activities as may be determined by Petrobangla." Research and Development Fund is determined according to this clause of PSC.

Support for Shortfall Fund:

This fund has been formed as per Bangladesh Energy Regulatory Commission (BERC) order no.2017/02 date: February 23, 2017 in order to pay IOC gas and condensate bill and meet up revenue deficit of production, transmission and distribution companies to break-even point. This fund has been abolished by BERC order no.2018/03 date: October 16, 2018.

Price Deficit Fund:

As per order no. 330, dated: 29-08-1999 of Energy and Mineral Resources Division of Power, Energy and Mineral Resource Ministry PDF was created at 29-08-1999. This fund was created to cover the deficit in pricing of IOC Gas.

This fund was also abolished by BERC order no. 2018/03, date: 16-10-2018, effective from 18 September, 2018. This fund was solely used by Petrobangla to set off the price gap of IOC gas. The accumulated amount showed in this fund should have been set off with the Profit & losses accounts of 2019-20 financial year.

3.9 Funds and Other Reserves (Note - 19)

Gas Development Fund(GDF):

GDF has been created as per Bangladesh Energy Regulatory Commission (BERC) order no. 2009/8 date: July 30, 2009 for funding in various projects taken by national companies to promote exploration, development, production, transmission and distribution of oil and gas around the country. This fund is operated as per GDF policy, 2012 of govt. where petrobangla is playing a role of custodian only. Govt. may take partial or whole fund from petrobangla in any time if wishes.

Energy Security Fund (ESF):

ESF has been formed as per Bangladesh Energy Regulatory Commission (BERC) order no.2015/09 date: August 27, 2015 to consider gas as a asset and determine a price of itself. It has been formed to ensure energy security for future generation. This fund is operated as per ESF policy, 2018 of govt. where Petrobangla is playing a role of custodian of it.

Abandonment Fund:

It is mentioned in the PSC article no. 20.5.2 of Block 9 that, " Following its receipt of the Abandonment Plan, the JMC shall determine a fair procedure, in accordance with internationally accepted practices and procedures, for the setting up by Petrobangla and the Contractor of a jointly operated sinking fund to meet in due course the likely costs of implementing the Abandonment Plan, which procedure shall also provide a mechanism for the Contractor to recover its share of such costs from Cost Recovery Petroleum."

Training Fund:

It is mentioned in the PSC article no. 24.6 of Block 9 that, "Contractor shall make within the first month of a Contract Year, a grant to Petrobangla of one hundred and fifty thousand United States Dollars (\$150,000) per Contract Year or part of the Year to be used for Petrobangla's own training program. This amount shall not be subject to Cost Recovery and Petrobangla cannot use the fund for any other purpose."



Reserve Capital- sale of share (TGTDCL):

The amount represents the amount of offloading 25% of TGTDCL shares through Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd. This fund is maintained by Petrobangla as a custodian but wholly owned by the related Ministry of Govt. of the People's Republic of Bangladesh. Meanwhile, the amount of the whole fund has returned to Govt. of the People's Republic of Bangladesh through the related Ministry.

3.10 Income Tax Expenses

(a) Current Tax

Current tax is the expected tax payable on the taxable income for the year, and any adjustment to tax payable in respect of previous years. Applicable rate of income tax for the corporation is 32.50%.

Petrobangla is paying a minimum tax U/S 84C (4a) @0.60% on its gross receipt as its regular tax is lower than the tax calculated U/S 84c(4a). Details are given on Note 44.

(b) Deferred Tax

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



Notes	Particular	2019-2020	2018-2019
4.	Property, plant and equipment		
	This is made up as follows:		
	Opening balance	766,990,320	759,929,975
	Add: Assets held under SPMC project	26,041,845	-
	Addition during the year	6,642,930	7,060,345
		799,675,095	766,990,320
	Adjustment/Sale during the year	-	-
	Closing balance	799,675,095	766,990,320
	Accumulated depreciation	(474,606,805)	(442,770,402)
	Accumulated depreciation on Assets held under SPMC project	(24,831,389)	-
	Written down value	<u>300,236,901</u>	<u>324,219,918</u>
	Details are in Annexure-A.		
5.	Minor capital project (capital work-in-progress)		
	This is made up as follows:		
	Opening balance	3,436,809	3,436,809
	Addition during the year	2,546,500	-
		5,983,309	3,436,809
	Transfer to Property, Plant & Equipment	-	-
	Closing balance	<u>5,983,309</u>	<u>3,436,809</u>
	Details are in Annexure-A.		
6.	Assets held under SPMC project		
	This is made up as follows:		
	Opening balance	26,041,845	26,041,845
	Addition during the year	-	-
		26,041,845	26,041,845
	Adjustment (Transfer to PPE)	26,041,845	-
	Closing balance	<u>-</u>	<u>26,041,845</u>
	Details are in Annexure-A.		
	This amount represents assets received as grant from World Bank for the purpose of technical assistance for Strengthening Planning and Management Capacity (SPMC) project. All assets were transferred to Property, Plant & Equipments as per decision of the management.		
7.	Investment in subsidiaries		
	Gas Transmission Company Limited (GTCL)	1,100,000	1,100,000
	Rupantorito Prakritik Gas Company Limited (RPGCL)	1,595,880	1,595,880
	Pashchimanchal Gas Company Limited (PGCL)	1,500,700	1,500,700
		<u>4,196,580</u>	<u>4,196,580</u>
8.	Investment in FD accounts		
	This represents investment in FD account as detailed in Annexure - B.	<u>71,116,736,109</u>	<u>114,441,495,419</u>
9.	Investment in shares		
	ICB Islamic Bank (1,848,200 shares of BDT 10 each)	<u>18,482,000</u>	<u>18,482,000</u>

It is observed that the fair value of the shares has fallen down to BDT 5,174,960 as at 30 June 2020 resulting in a loss of BDT 13,307,040 which shall be provided in the accounts in compliance with IFRS 9: Financial Instrument.



Notes	Particular	2019-2020	2018-2019
10.	Group current account		
	This is made up as follows:		
	Bangladesh Petroleum Exploration and Production Company	836,176,827	851,652,517
	Bangladesh Gas Fields Company Ltd.	12,049,940	13,536,124
	Barapukuria Coal Mining Company Ltd.	491,285,970	434,069,805
	Bakhrabad Gas Distribution Company Ltd.	(94,177,652)	(93,323,905)
	Dhakin-Pachmanchal Gas Distribution Project	449,745,761	625,928,852
	Gas Transmission Company Ltd.	3,468,909,441	5,073,935,580
	Jalalabad Gas Transmission and Distribution System Ltd.	(197,377,234)	(196,190,506)
	Joypurhat Limestone Project	272,981,227	347,010,476
	Karnaphuli Gas Distribution Company Ltd.	309,796,165	444,621,609
	Maddhapara Granite Mining Company Ltd.	9,124,486,588	8,969,983,899
	Pashchimanchal Gas Company Ltd.	(497,341,868)	(471,302,168)
	Rupantorito Prakritik Gas Company Ltd.	1,357,307,490	1,362,961,330
	Sylhet Gas Fields Company Ltd.	321,207,692	750,668,944
	Titas Gas Transmission and Distribution Company Ltd.	497,476,644	498,090,088
	Project Accounts:		
	Consultancy Services for Implementing the Automation of Gas T&D Pipeline Networks ---of PB	(29,100,000)	-
	Techno-Eco. Feas. Study, Eng. Serv. and Tender Man Serv....LNG Term. at Matarbari, Coxsbazar	(260,000,000)	-
		16,063,426,991	18,611,642,645
11.	Accounts receivable		
	This is made up as follows:		
	Gas purchase and sales clearing (PSC)	(51,516,879,564)	(54,007,103,691)
	LNG Purchase and sales clearing Account	(61,717,110,744)	(27,192,934,417)
	Other receivables	41,224,597	41,224,597
	Petrobangla Charge Receivable	770,356,174	757,663,374
		(112,422,409,537)	(80,401,150,137)
	For Profit Sharing Contract (PSC) operation :		
	Receivable-Gas purchase and sales clearing (PB)	51,516,879,563	54,007,103,691
	Accounts receivable from LNG	1,763,363,135	-
	Receivable-Gas (Note-11.1)	23,939,010,313	23,389,138,165
	Receivable-Condensate (Note-11.2)	11,451,212,603	10,499,124,880
	Receivable from KAFCO	9,933,817,146	-
	Receivable Against TM of GF	83,868,711	102,399,302
	Receivable-Price Deficit Fund (PDF) (Note-11.3)	425,096,812	-
		99,113,248,283	87,997,766,038
	For LNG Operation:		
	LNG Current Account	61,717,110,744	27,192,934,417
	Payable to PSC Accounts	(1,763,363,135)	-
	LNG Margin Receivable	25,300,290,997	24,414,355,044
	Port Service Receivable	169,983,000	-
	LNG VAT Receivable	3,180,440,324	1,931,799,244
	10% margin against SBLC	2,871,242,482	-
	RPGCL C/A	717,359,206	-
	LNG VAT (GDF Portion) Receivable	153,298,963	163,473,264
		92,346,362,580	53,702,561,969
	Total receivables	79,037,201,326	61,299,177,870

		Amount in Taka	
Notes	Particular	2019-2020	2018-2019
11.1	Receivable-Gas		
	This consists of as follows:		
	Karnaphuli Gas Distribution Company Ltd.	2,166,563,094	2,222,389,628
	Jalalabad Gas Transition and Distribution System Ltd.	1,990,159,016	2,826,061,668
	Titas Gas Transition and Distribution System Ltd.	17,515,118,639	16,742,118,847
	Bakhrabad Gas Distribution Company Ltd.	1,344,473,681	1,001,623,523
	Pashchimanchal Gas Company Ltd.	922,695,882	596,944,498
		23,939,010,313	23,389,138,165
11.2	Receivable-Condensate		
	This consists of as follows:		
	Bangladesh Petroleum Company Ltd.	833,543,788	749,614,640
	Rupantorito Prakritik Gas Company Limited-Private Company	665,322,769	2,557,380,945
	Sylhet Gas Transmission Company Limited-Fractionation	173,412,149	5,871,060,251
	Rupantorito Prakritik Gas Company Ltd.	969,940,788	1,022,468,554
	Sylhet Gas Transmission Company Limited-Private	8,520,749,062	26,132,679
	Bangladesh Gas Fields Company Ltd.	77,826,628	115,845,848
	Bangladesh Gas Fields Company Ltd.(TP)	210,417,419	156,621,963
		11,451,212,603	10,499,124,880
11.3	Receivable-Price Deficit Fund (PDF)		
	This consists of as follows:		
	Karnaphuli Gas Distribution Company Ltd.	78,749,467	-
	Titas Gas Transmission and Distribution Company Ltd.	342,145,520	-
	Bakhrabad Gas Distribution Company Ltd.	1,424,417	-
	Jalalabad Gas Transmission and Distribution System Ltd.	(6,340)	-
	Sundarban Gas Company Ltd.	2,783,748	-
		425,096,812	-
12.	Advances, deposits and prepayments		
	This consists of as follows:		
	Advance against purchase/expenses	1,221,489	641,822
	Advance against salary	400	8,200
	Advance against TA/DA	9,350,368	8,547,516
	Employee Modified National Scale of Pay (MNSP) salary adv:	390,268	415,985
	Incentive bonus recoverable account	79,130	79,130
	Other employee recoverable account	682,279	762,596
	Other Advances (Note - 12.1)	1,742,146,361	2,967,093,231
		1,753,870,294	2,977,548,480
12.1	Other Advances		
	Govt. Treasury Bill	229,471	-
	Dhaka University Treasury	(466)	(466)
	Advance Income Tax (Chevron & Tullow Prortion)	1,688,896,584	2,915,472,751
	PSC operation	12,415	12,415
	Other deposits control a/c	682,604	682,604
	Other Advance A/c	52,325,752	50,925,927
		1,742,146,361	2,967,093,231



Notes	Particular	2019-2020	2018-2019
13.	Loans to employees		
	This consists of as follows:		
	Employee house building loan	332,759,102	316,827,258
	Employee house building loan interest	60,232,807	50,790,050
	Employee motor cycle loan	20,188,219	13,297,957
	Employee motor cycle loan interest	2,088,573	1,607,495
	Employee computer purchase loan	74,635	133,885
	Employee disaster loans	300	300
		415,343,637	382,656,945
14.	Current Tax Assets		
	This is arrived at as follows:		
	Provision for current tax	2,353,881,132	953,465,361
	Advance Income Tax	9,495,529,485	959,948,436
		7,141,648,353	6,483,075
14.1	Provision for current tax		
	Opening balance	953,465,361	-
	Add: Addition during the year (Note-44.1)	1,400,415,771	953,465,361
		2,353,881,132	953,465,361
	<u>Less: Adjustment during the year</u>	-	-
		2,353,881,132	953,465,361
	<u>Less: Adjustment for over provision</u>	-	-
	Closing balance	2,353,881,132	953,465,361
14.2	Advance Income Tax		
	Opening balance	959,948,436	-
	Add: Addition during the year (Note-14.2.1.)	8,535,581,049	959,948,436
		9,495,529,485	959,948,436
	<u>Less: Adjustment during the year</u>	-	-
	Closing balance	9,495,529,485	959,948,436
14.2.1.	Addition during the year		
	Advance Income Tax (IOC)	579,896,730	269,583,512
	AIT LNG	7,818,410,741	690,364,924
	AIT on STD Bank Interest (PB)	13,817,739	-
	AIT on Petrobangla Charge	123,455,840	-
		8,535,581,049	959,948,436
15.	Cash and cash equivalents		
	This consists of as follows:		
	Cash at bank (15.1)	104,281,717,599	86,701,488,916
	Cash in hand	10,107	4,698
		104,281,727,706	86,701,493,614



Notes	Particular	2019-2020	2018-2019
15.1	Cash at bank		
	ABB, Kawran Bazar (BOG)	375,045,026	598,781,872
	Agrani Bank, B.B. Avenue STD-1318	4,505,286,627	1,804,529,129
	Agrani Bank, Foreign Exchange Branch STD-83-5	9,388,347	9,098,342
	Agrani Bank, Hotel Sheraton Br. STD-207	13,678,822,496	18,131,356,715
	Agrani Bank, BB Avenue, Corp, Br. STD-12943820	35,704,989,826	18,050,955,114
	Agrani bank, BB Avenue, Corp. Br. -FC(Abond.Fund)	218,022,069	215,149,622
	Agrani Bank, Panthapath Br. STD-240000121	1,075,662,131	928,341,339
	Agrani Bank, Principal Office, STD-0200012947391	4,618,597,239	11,436,638,692
	Agrani, LO-255-2(BOG)	319,230,860	916,651,777
	City Bank, Kawran Bazar Br. STD-04	830,904,522	1,118,410,097
	Commercial Bank of Cylon, Tejgaon Br. STD-737	414,033,815	677,618,906
	Dhaka Bank Kawran Bazar Branch	371,174,026	367,162,759
	Dutch Bangla Bank Kawran Bazar Branch	409,794,872	769,659,679
	Eastern Bank, Sonargaon Br. -STD-262786	771,812,663	313,731,409
	Hong Kong Shanghai Bank of Co operation, Mgt. Office	4,029,446,007	5,480,122,392
	IFIC Bank Petrocentre, CD-249	(13,796,967)	55,949,743
	IFIC Bank, STD-173600015	2,835,659,069	1,928,876,353
	Janata Bank L/O F.C. A/C-27751	424,203,005	366,081,047
	Janata Bank, L.O., STD-819599	15,733,609,811	6,801,944,744
	Krishi Bank Air port Road STD-39	376,620,201	186,907,093
	Mercantile Bank Ltd., STD-622, Kawran bazar Br.	595,834,463	1,586,752,244
	Natinal Bank, KB (BOG)	132,924,284	529,737,137
	National Credit & Commerce Bank(NCCB)-STD 059	1,246,950,578	1,264,046,760
	NCC Bank, Panthopath Br. -STD-0287	1,499,032,465	1,664,870,074
	One Bank, KB Br. STD-1077	877,784,704	1,713,654,300
	NCCBL Kawran Bazar Branch	2,126,528,676	1,438,045,124
	Oriental Bank, KB STD-037 (BOG)	46,604,650	46,616,881
	Pubali Bank Hotel Sonergaon Br. STD-06	368,871,530	1,063,947,769
	Rupali Bank, T.C.B Br. STD-11	456,451,725	232,783,447
	Sonali Bank, Hotel Sonergaon Br, STD-36000115	620,473,389	480,964,321
	South East Bank Ltd. K.B. Br.	736,694,648	940,442,140
	Standard Chartered Bank	1,812,885,499	810,624,451
	UCBL, New Eskaton Br. STD-04	434,385,560	422,920,337
	United Commercial Bank, Ltd. STD-408	1,507,515,125	1,023,976,394
	Standard Bank, KB Br, STD#00027	343,787,364	-
	Dutch Bangla Bank Ltd. Local Office Br. STD-6733	111,921,388	-
	IFIC Bank Ltd. KB Br.(LNG) STD-0170271931041	1,867,338,546	-
	Bank Asia Ltd. Tower Br. STD-0032	1,508,110,713	-
	Bank balance for GDF:		
	Sonali Bank TCB Br. STD-1310000109-7	1,299,116,643.96	3,324,140,711
		104,281,717,599	86,701,488,916



Notes	Particular	2019-2020	2018-2019
16.	Paid-up capital		
	This represents :		
	Paid-up capital	<u>1,500,000</u>	<u>1,500,000</u>
	In the year of 1972, paid-up capital of BMOGC was BDT 1,500,000. At the time of segregation of mineral related activities of BMOGC, paid-up capital was split between Petrobangla and BMEDC amounting to BDT 1,000,000 and BDT 500,000 respectively. Later when these two entities were merged together, the paid-up capital again raised to BDT 1,500,000.		
17.	Capital reserve		
	This is made up as follows:		
	Foreign grants for Official Development Assistance (ODA)-Japan	116,521,470	116,521,470
	Capital reserve	<u>33,949,000</u>	<u>33,949,000</u>
		150,470,470	150,470,470
	For PSC operation	<u>1,173,702,414</u>	<u>1,173,702,414</u>
		1,324,172,884	1,324,172,884
18.	Revenue reserve		
	This is made up as follows:		
	General reserves (rental)	62,600,000	62,600,000
	General reserves (PSC)	1,759,614,018	1,729,903,206
	Research and development	<u>558,113,921</u>	<u>497,938,851</u>
		2,380,327,939	2,290,442,058
	Support for shortfall fund	5,214,933,800	5,597,517,740
	Un-appropriated surplus/(deficit)	(80,184,265,170)	(85,784,993,583)
	Subsidy received from govt. for SD VAT payment	25,000,000,000	25,000,000,000
	Price Deficit Fund (PDF) (Note- 18.3)	<u>109,998,670,163</u>	<u>109,331,930,674</u>
	Net Surplus/ (deficit)	60,029,338,793	54,144,454,832
	Total Revenue reserve	<u>62,409,666,732</u>	<u>56,434,896,890</u>
	The details of the above have been disclosed under note - 3.8.		
18.1	Revenue reserves		
	Revenue reserve for PSC operation (Note 18.2)	16,030,379,722	13,959,559,417
	Revenue reserve for other than PSC operation	<u>46,379,287,010</u>	<u>42,475,337,473</u>
		62,409,666,732	56,434,896,890
18.2	Revenue reserve for PSC operation		
	This is made up as follows:		
	Sales proceeds from IOC gas and condensate	70,887,509,227	76,263,864,315
	Cost of sales of gas and condensate	(78,440,354,795)	(80,802,463,198)
	Profit/(loss) for the year	(7,552,845,568)	(4,538,598,883)
	Prior year adjustment (PSC)	8,956,926,384	
	Profit/Loss brought forward from last year	(95,372,371,257)	(90,833,772,374)
	Deficit for the year ended before adjusting PDF	(93,968,290,441)	(95,372,371,257)
	Price deficit fund (PDF) (Note- 18.3)	<u>109,998,670,163</u>	<u>109,331,930,674</u>
		16,030,379,722	13,959,559,417
18.3	Price Deficit Fund (PDF)		
	Price Deficit Fund brought forward from last year	109,331,930,674	107,691,700,580
	Addition for the year	<u>666,739,489</u>	<u>1,640,230,094</u>
		109,998,670,163	109,331,930,674

Notes	Particulars	Amount in Taka	
		2019-2020	2018-2019
19. Other funds			
	Abandonment fund	219,572,352	216,699,905
	Training fund	1,491,112,887	1,391,189,469
	Reserve capital-sale of share (TGTDCI)	-	18,708,784,941
		1,710,685,239	20,316,674,316
	The details of the above have been disclosed under note - 3.9.		
20. Long-term borrowings			
	This consists of as follows:		
	Foreign Credit/Loan (IDA 2720 BD - GDP)	39,275,956	39,275,956
		39,275,956	39,275,956
21. Other long-term liabilities			
	This consists of as follows:		
	Provision for leave pay	125,952,055	118,238,410
	Provision for PSC contractors	9,460	9,460
		125,961,514	118,247,870
22. Deferred tax liabilities			
	This is arrived at as follows:		
	Carried Amount as per Petrobangla Books of Accounts		
	Total Property, Plant and Equipment	299,026,445	324,219,918
	Less: Land	4,791,112	4,791,112
		294,235,333	319,428,806
	Carring Amount of PPE as per Tax base	117,523,429	130,405,081
	Taxable Temporary Difference	176,711,904	189,023,725
	Deferred Tax liability as at 30th June 2020 (@32.5% TTD)	57,431,369	66,158,304
	Deferred tax income/(expenses) recognized during the year	8,726,935	6,566,116
23. Accounts payables			
	This consists of as follows:		
	Suppliers' deposit control account	1,816,887	1,355,042
	Payable to suppliers	10,167,498	8,882,018
	Petrobangla Provident Fund	2,131,798	2,131,798
	Petrobangla Pension Fund	(54,607,136)	(24,612,057)
	Petrobangla Officers Association	380,094	15,311
	Petrobangla Officers and Staff Welfare Fund	4,148,925	4,087,134
	Petrobangla Staff Union	91,725	35,300
	VAT deducted from supplier bills	587,198	232,722
	Government tax (10% on advertisement)	26,262	26,262
	Directory of freeman publications surcharge	7,322	7,322
	Income tax deducted from supplier bill	(32,434)	13,658
	Deduction for revenue stamps	(225,053)	(151,423)
	Employee bonus	21,334,253	17,879,671
	Liability for expenses	110,673	110,573
	PSC Operation (Note 23.1)	38,266,107,770	26,066,014,685
	LNG Operation (Note 23.2)	108,274,255,174	70,803,907,652
	Other Payables (Note 23.3)	2,276,892,949	2,247,729,462
		148,803,193,904	99,127,665,130



Notes	Particulars	Amount in Taka	
		2019-2020	2018-2019
23.1 PSC operation			
	Payable to contractor	16,289,711,625	15,125,480,041
	Income tax payable	790,295,217	768,540,384
	SD/VAT Payable	20,506,565,569	9,566,621,787
	Transmission charge for condensate	679,535,359	445,854,726
	Payable to company for WH margin	-	159,517,747
		38,266,107,770	26,066,014,685
23.2 LNG Operation			
	Accounts Payable	4,333,874,884	13,698,724,294
	SD/VAT/TAX Payable	17,014,452,745	5,503,955,812
	Fund Recived from ESF	86,925,927,546	51,601,227,546
		108,274,255,174	70,803,907,652
23.3 Other payables			
	Explore Fund-BAPEX operating costs	533,794,360	522,077,307
	Explore Fund-BAPEX Debt Service Liability (DSL)	248,599,674	248,599,674
	Deficit wellhead margin-BAPEX	1,484,642,842	1,474,878,632
	Disaster fund-officers payroll suspense	10,099,307	2,027,513
	Death subs-officers payroll suspense	90,584	90,584
	Payroll suspense-officers	(333,818)	55,752
		2,276,892,949	2,247,729,462
24. Deferred income			
	This represents fixed assets received as a grant from the World Bank for the purpose of technical assistance for Strengthening Planning and Management Capacity (SPMC) project.		
		-	26,041,845
25. Accruals and provisions			
	Provision for audit fees	1,257,955	972,955
	Provision for expenses	11,799,605	9,630,165
		13,057,560	10,603,120
26. Sales proceeds from IOC gas and condensate			
	This consists of as follows:		
	Sales proceeds from IOC gas (Note-26.1)	50,770,799,636	54,423,361,750
	Sales proceeds of IOC condensate (Note-26.2)	20,116,709,591	21,840,502,564
		70,887,509,227	76,263,864,315
26.1 Sales proceeds from IOC gas			
	This is made up as follows:		
	Sales Proceeds from IOC gas (IOC share)	16,940,001,851	22,612,949,197
	Sales Proceeds - IOC Gas Margin of NG & LNG Portion	50,105,610,691	55,803,786,112
		67,045,612,542	78,416,735,309
	SD and VAT on Gas Sales	(16,274,812,906)	(23,993,373,559)
		50,770,799,636	54,423,361,750
26.2 Sales proceeds from IOC condensate			
	This is made up as follows:		
	Sales proceeds from IOC condensate (IOC share)	5,532,095,138	6,006,138,205
	Sales proceeds from condensate (profit portion)	14,584,614,454	15,834,364,359
		20,116,709,591	21,840,502,564



Notes	Particulars	Amount in Taka	
		2019-2020	2018-2019
27. Sales Proceeds of LNG			
	This is made up as follows:		
	Sales Proceeds of LNG	155,339,706,363	71,805,520,686
	SD/VAT on Gas Sales Proceeds	<u>(6,474,964,037)</u>	<u>(297,751,076)</u>
		148,864,742,326	71,507,769,610
28. Miscellaneous income			
	Other income	<u>3,347,533</u>	<u>38,635</u>
		3,347,533	38,635
29. Cost of sales of gas and condensate			
	This consists of as follows:		
	Purchase of gas (IOC share)	45,228,785,194	46,060,673,471
	Purchase of condensate (IOC share)	3,581,218,783	5,298,615,161
	Transmission and distribution charge of gas (Note-29.1)	18,316,420,805	17,024,366,897
	Transmission charge of condensate (Note-29.2)	233,680,633	249,588,577
	Income tax of IOC	11,080,249,380	12,169,219,092
		<u>78,440,354,795</u>	<u>80,802,463,198</u>
29.1 Transmission and distribution charge of gas			
	Transmission charges of profit gas (IOC share)	14,538,347,383	13,059,861,532
	Transmission and distribution charge of gas	<u>3,778,073,422</u>	<u>3,964,505,365</u>
		18,316,420,805	17,024,366,897
29.2 Transmission charge of condensate			
	Transmission charge of condensate (IOC share)	76,061,519	81,239,451
	Transmission charges of profit condensate	<u>157,619,114</u>	<u>168,349,126</u>
		233,680,633	249,588,577
30. Cost of LNG Cargo and Re-gasification			
	This consists of as follows:		
	Operating Expenses (Note- 30.1)	154,032,033,759	102,615,632,195
	Other Operating Expenses (Note -30.2)	<u>20,997,828,456</u>	<u>15,509,613,584</u>
		175,029,862,214	118,125,245,779
30.1 Operating Expenses			
	LNG Price	140,090,664,815	93,539,886,724
	Compensation for Services	13,561,878,859	8,763,912,487
	At Cost Charge	<u>379,490,084</u>	<u>311,832,984</u>
		154,032,033,759	102,615,632,195
30.2 Other Operating Expenses			
	SD/VAT/TAX At Import Stage	20,992,222,047	15,503,955,812
	Surveyor's Cost	<u>5,606,409</u>	<u>5,657,772</u>
		20,997,828,456	15,509,613,584



		Amount in Taka	
Notes	Particulars	2019-2020	2018-2019
31.	Personnel expense		
	This consists of as follows:		
	Company contribution to pension fund	580,007,200	500,000,000
	Company contribution to provident fund	1,086,442	930,854
	Officers' salaries	156,416,247	169,910,378
	Staffs' salaries	62,063,742	66,290,541
	House rent allowance-officers	47,351,736	48,456,627
	House rent allowance-staff	19,563,561	21,362,598
	Staff overtime	17,249,262	21,388,330
	Leave pay	19,446,131	17,211,525
	Wages of casual labour	10,463,847	10,447,542
	Festival bonus-officers	16,960,462	17,689,850
	Festival bonus-staff	6,991,200	7,521,700
	Bangla New year Bonus-Officer	1,755,428	1,733,128
	Bangla New year Bonus-Staff	653,616	720,652
	Incentive.bonus (annual)-officers	16,083,169	15,644,349
	Incentive bonus (annual)-staff	6,124,980	6,541,510
	Liveries and uniforms-officers	4,099,567	3,779,154
	Liveries and uniforms-staff	4,367,860	4,888,685
	Medical expenses	4,294,852	4,412,087
	Group insurance premium	4,030,717	3,810,403
	Medical allowance-officers	3,418,975	3,506,516
	Medical allowance-staff	3,632,734	3,961,337
	Gas subsidy (allowance)-staff	2,482,660	2,721,941
	Gas subsidy (allowance)-officers	2,473,018	2,406,689
	Scholarships and stipends scheme	1,369,390	1,424,830
	Other employee welfare/amenities	2,075,000	2,055,208
	Gratuity	6,469,310	2,986,372
	Training and education-local	2,150,842	3,081,260
	Education assistance allowance	1,903,214	2,317,774
	Other honorariums	1,512,471	1,077,835
	Conveyance allowance-staff	617,578	672,194
	Meal allowance	412,639	448,129
	Employees' income tax	(14,400)	9,400
	Washing allowance-staff	219,500	258,465
	Charge allowance-officers' extra duty	119,377	147,000
	Charge Allowance-staff.	18,000	17,888
	Lunch Subsidy-officer and staff	6,227,018	5,809,028
	Entertainment allowance	59,650	57,700
	Recreation leave-Officers	5,484,970	1,325,460
	Recreation leave-Staff	1,737,450	1,024,750
	Other allowances	1,474,505	1,290,504
		1,022,853,921	959,340,193



Notes	Particulars	Amount in Taka	
		2019-2020	2018-2019
32. Professional services			
	This consists of as follows:		
	Legal expenses	3,116,755	8,198,836
	External audit fees	420,000	200,000
	Other Advisors/ Consults- Local	375,000	-
		3,911,755	8,398,836
33. Promotional expense			
	This consists of as follows:		
	Advertising-press	3,451,324	3,940,052
	Gas safety day	-	84,200
	Entertainment-local	2,243,701	1,610,084
	Business development	92,000	31,200
		5,787,025	5,665,536
34. Power expense			
	This consists of as follows:		
	Electricity	7,911,874	6,093,551
	Gas	426,668	273,812
	R&M-electrical utilities/equip	-	24,700
		8,338,542	6,392,063
35. Communication expense			
	This consists of as follows:		
	Telephone	583,093	1,382,654
	Radio	800	1,060
	Postage	68,917	63,429
	Fax	-	-
		652,810	1,447,143
36. Transport expense			
	This consists of as follows:		
	Patrol, octane and lubricant (POL)-other transport vehicles	10,142,983	12,285,341
	Bus hire (for staff)	11,265,122	12,500,013
	Repair and maintenance-passenger vehicles	3,759,567	4,347,191
	Officers' travelling-local	2,897,286	3,757,387
	Staff travelling-local	809,375	1,147,301
	Vehicle insurance	1,526,961	2,679,836
	Vehicle taxes and licenses	225	56,862
	Vehicle conversion cost	-	39,384
		30,401,519	36,813,315
37. Occupancy expense			
	This consists of as follows:		
	Repair and maintenance-office equipment	9,919,041	9,915,374
	Repair and maintenance-office buildings	14,883,116	14,501,435
	Repair and maintenance-office furniture and fixtures	190,925	225,160
	Repair and maintenance- residential buildings	355,480	1,774,999
	Repair and maintenance-residential fixtures and fittings	-	-
	Non-capitalized equipment/appliances	57,700	266,156
	Non-capitalized furniture and fittings	32,200	349,648
	Rates and taxes	7,081,697	27,334,454
	Water and sewerage	675,433	921,466
	Crockery and cutlery	74,054	123,104
	Office cleaning	76,900	62,170
	Non-capitalized unclassified	116,508	102,462
		33,463,054	55,576,428



Notes	Particulars	Amount in Taka	
		2019-2020	2018-2019
38. Administrative expense			
	This consists of as follows:		
	Office stationery and printing	4,937,839	4,406,046
	Press/books/periodicals-general	499,141	429,173
	Personal and fidelity insurance	863	863
	Drawing off.stationary printing	-	17,392
	Other- insurance	17,825	17,825
		<u>5,455,668</u>	<u>4,871,299</u>
39. Depreciation			
	This consists of as follows:		
	Depreciation Charge for the year	32,511,901	34,970,357
		<u>32,511,901</u>	<u>34,970,357</u>
40. Miscellaneous expense			
	Miscellaneous expenses	5,423,390	5,533,181
		<u>5,423,390</u>	<u>5,533,181</u>
41. Petrobangla actual cost recovery			
	This consists of as follows:		
	Barapukuria Coal Mining Company Limited	160,000,000	284,448,000
	Maddhapara Hard Rock Co. Ltd.	20,000,000	30,000,000
		<u>180,000,000</u>	<u>314,448,000</u>
42. Finance income/ (expenses)			
	This consists of as follows:		
	Interest on short term deposit (Note - 42.1)	132,227,242	117,969,124
	Interest on house building loan	15,046,450	14,132,003
	Interest on motor cycle loan	811,766	359,065
	Interest on computer loan	14,250	27,000
	PSC financial income from STD bank account (Note - 42.1)	1,448,378,443	2,119,563,662
	PSC financial income from FDR	2,110,925,350	1,666,631,320
	LNG Financial Income (Note - 42.2)	<u>1,378,518,085</u>	<u>345,506,783</u>
		<u>5,085,921,587</u>	<u>4,264,188,957</u>
	Finance expense (Bank charges & commissions)	(3,852,424)	(903,361)
		<u>5,082,069,163</u>	<u>4,263,285,596</u>
42.1 Interest on short term deposit			
	Gross Interest Income	2,916,616,177	2,881,491,710
	Source Tax	-	(298,452,141)
		<u>2,916,616,177</u>	<u>2,583,039,569</u>
	Transfer to IOC Operation	(1,448,378,443)	(2,119,563,662)
		<u>1,468,237,733</u>	<u>463,475,907</u>
	Transfer to LNG Operation	(1,336,010,491)	(345,506,783)
		<u>132,227,242</u>	<u>117,969,124</u>
42.2 LNG Financial Income			
	Interest income on SND A/c	1,336,010,491	345,506,783
	Interest income on SBLC	10,735,063	-
	Interest income on CD VAT A/c	31,772,531	-
		<u>1,378,518,085</u>	<u>345,506,783</u>



Notes	Particulars	Amount in Taka	
		2019-2020	2018-2019

43. Rental income

This consists of as follows:

IFIC Bank	8,518,650	8,113,000
Bangladesh Gas Fields Company Limited (BGFCL)	2,423,260	2,077,080
Barapukuria Coal Mining Company Limited (BCMCL)	2,187,061	1,913,120
Karnaphuli Gas Distribution Company Limited (KGDCL)	1,559,520	1,191,300
Pashchimanchal Gas Company Limited (PGCL)	616,952	969,496
Sylhet Gas Fields Limited (SGFL)	1,645,875	1,830,468
Maddhapara Granite Mining Company Limited (MGMCL)	618,392	924,207
Sundarban Gas Company Limited (SGCL)	1,995,838	-
Bangladesh Petroleum Exploration and Production (BAPEX)	15,623,358	-
Bangladesh Telecommunications Company Limited (BTCL)	120,830	206,964
Exelerate Energy	1,066,976	779,314
Jalalabad Gas Transmission and Distribution Systems Limited (JGTDSL)	1,643,411	752,000
	38,020,123	18,756,949

44. Current Tax

Income Tax for (FY 2019-2020) (Note - 44.1)	1,395,436,941	-
Income Tax for (FY 2018-2019) (Note - 44.1)	4,978,830	953,465,361
	1,400,415,771	953,465,361

44.1 Current Tax Expenses

This represents the amount of corporate income tax which is higher of 32.5% on taxable profit, 0.60% of gross receipt and income tax deducted at source under section 82C of Income Tax Ordinance (ITO) 1984 imposed by the Government through Finance Act 2020, calculated as under:

Profit/ (Loss) before tax	1,000,160,557	(16,596,658,087)
Taxable Profit/ (Loss) as per ITO 1984	1,015,430,240	(11,742,652,977)
32.50% on taxable profit (A)	330,014,828	(3,816,362,217)
Gross received	225,118,254,249	153,264,994,604
Revenue	200,833,617	903,022,091
Other income	5,085,921,587	4,264,188,957
Finance income	230,405,009,453	158,432,205,652
	1,382,430,057	950,593,234
0.60% (point five zero %) of gross receipt	13,006,884	2,872,127
Tax on Other Income (House property Income) @ 32.5%	1,395,436,941	953,465,361
Minimum Tax Liability u/s 82c (4a)	1,395,436,941	953,465,361
Applicable corporate income tax for the year- higher of A and B	4,978,830	-
Adjustment for (over)/under provision in previous year	1,400,415,771	953,465,361
Income tax expense for the year	1,400,415,771	953,465,361

45. Others

45.1 Figures in these notes and in the annexed financial statements have been rounded to the nearest BDT.

45.2 Previous year's figures have been rearranged wherever necessary, in order to conform to current year's presentation, without any impact on the operating result and values of assets and liabilities as reported in the financial statements for the current year.

45.3 These notes form an integral part of the annexed financial statements and accordingly are to be read in conjunction therewith.



Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Schedule of Property, Plant and Equipment
As at June 30, 2020

PARTICULARS	COST				Rate %	DEPRECIATION				Written Down Value as on 30.06.2020
	Balance as on 01.07.2019	Addition during the year	Disposal during the year	Balance as on 30.06.2020		Balance as on 01.07.2019	Charged during the year	Disposal/ Adjustment during the year	Balance as on 30.06.2020	
Land	4,791,112	-	-	4,791,112	-	-	-	-	-	4,791,112
Freehold contract/brick Sheds and temporary structure	431,063,103	902,360	-	431,965,463	2.50%	10,786,364	-	185,765,918	246,199,544	
Walls and store yards	969,744	492,000	-	1,461,744	10%	12,300	-	982,044	479,700	
Furniture and fixtures	407,007	-	-	407,007	5%	20,350	-	356,920	50,087	
Office equipment	43,944,980	1,465,162	-	45,410,142	10%	1,057,711	-	39,204,023	6,206,119	
Telecom/computer equipment	12,118,973	350,106	-	12,469,079	15%	98,989	-	11,794,457	674,623	
Electrical installation	41,981,051	3,085,355	-	45,066,406	15%	2,061,333	-	36,417,328	8,649,078	
Other assets	66,565,072	110,000	-	66,675,072	15%	794,180	-	64,338,192	2,336,880	
Other equipment	1,988,672	64,573	-	2,053,245	10%	34,629	-	1,730,320	322,924	
Light vehicle	750,028	173,374	-	923,402	15%	43,751	-	430,397	493,005	
Sub-total	766,990,320	6,642,930	-	773,633,250	20%	16,926,796	-	133,587,206	28,823,373	
Assets held under SPMC project	26,041,845	-	-	26,041,845	-	675,499	-	24,831,389	1,210,456	
Total as at 30 June 2020	793,032,165	6,642,930	-	799,675,095	-	32,511,901	-	499,438,194	300,236,901	
Total as at 30 June 2019	759,929,975	7,060,345	-	766,990,320	-	35,065,607	-	442,770,402	324,219,918	

B. CAPITAL WORK IN PROGRESS

PARTICULARS	COST			Balance as on 30.06.2020
	Balance as on 01.07.2019	Addition during the year	Transferred to PPE	
Minor capital project	3,436,809	2,546,500	-	5,983,309
Total as at 30 June 2020	3,436,809	2,546,500	-	5,983,309
Total as at 30 June 2019	3,436,809	-	-	3,436,809



Bangladesh Oil, Gas and Mineral Corporation (Petrobangla)
Statements of Investment in FD accounts

As at June 30, 2020

Figures in Taka

Sl. No.	Bank and Branch Name	2019-2020	2018-2019
1	Bangladesh Development Bank, KB Br.-GDF	-	832,700,765
2	Exim Bank, Sathmaszid Rd.Br.-FDR(GDF)	(0.90)	(1)
3	Bd.Krishi Bank, Local principal br.-FDR(GDF)	197,893,614	740,952,400
4	Agrani Bank, Dhaka university Br.-FDR(GDF)	217,934,624	207,012,055
5	Sonali Bank, Dhanmondi br.-GDF	-	-
6	Janata Bank, Kawran Bazar Br.-GDF	81,095,164	76,950,162
7	First security Bank, Dhanmondi Br.-GDF	0.56	51,597,420
8	Primium Bank, Sirazgonj br.-GDF	0.60	0.60
9	Basic Bank, Shantinagar Br.-GDF	237,676,756	278,147,591
10	Brack Bank, Elephant Rd.Br.-GDF	5,309,001	5,309,001
11	Standard Bank, Topkhana Rd. Br.-GDF	0.08	51,190,068
12	First Security Bank, Motijheel Br.-GDF	(1.09)	76,529,787
13	IFIC Bank, Gulshan Br.-FDR(GDF)	158,286,096	61,831,024
14	First Security Bank, Cantt.Br.-FDR(GDF)	0.08	-
15	Bd.Commerce Bank Ltd, Khihgao Br.(GDF)	0.05	-
16	Standard Bank, Dhanmondi Br.-FDR(GDF)	0.11	87,665,324
17	Basic Bank, Banani Br.-FDR(GDF)	51,480,010	80,867,893
18	Bangladesh Commerce Bank, Bangshal Br.-FDR(GDF)	(0.14)	(0.14)
19	IFIC bank, Motijhil Br.-FDR(GDF)	0.37	0.37
20	UCBL, Mirpur Rd.Br.-FDR(GDF)	0.06	0.06
21	Bangladesh Krishi bank, Nandipara, Br.-FDR(GDF)	17,039,714	16,170,449
22	Social Investment Bank, Rokeya Sarani Br.-FDR(GDF)	(0.23)	(0.23)
23	First Security Bank, Malibag Br.-FDR(GDF)	167,308,453	313,248,279
24	One Bank, Bangshal Br.-FDR(GDF)	(1.68)	30,325,479
25	BASIC Bank, Basundhora Br.-FDR(GDF)	(0.45)	31,569,152
26	Primier Bank, Gulshan Br.-FDR(GDF)	0.87	0.29
27	Brac Bank, Main Br.(Gulshan)-FDR(GDF)	(0.21)	(0.21)
28	Bd.Krishi Bank, Siddirgonj Br.-FDR(GDF)	-	32,990,015
29	Bd.Krishi Bank, Forashgonj Br.-FDR(GDF)	261,357,641	476,050,835
30	Prime Bank Ltd., Uttara Br.-FDR(GDF)	(0.01)	(0.01)
31	First Security Bank, KB Br.-FDR(GDF)	287,314,694	217,023,030
32	Bangladesh Commerce Bank, Green Rd.Br.-FDR(GDF)	(0.34)	(0.34)
33	South East Bank, Agargaon Br.-FDR(GDF)	0.09	0.09
34	Bangladesh Krishi Bank, Samoli Br.-FDR(GDF)	52,488,954	75,911,816
35	Bank Asia, Corporate Br.-FDR(GDF)	0.44	0.44
36	Prime Bank, Jatrabari Br.-FDR(GDF)	0.32	0.32
37	Bd.Krishi Bank, Trng.Institute Br.-FDR(GDF)	199,634,538	550,899,285
38	FDR-Social Investment bank	(0.08)	(0.08)
39	FDR-Social Investment bank (MTDR531-762/1)	(0.05)	(0.05)
40	FDR-UCBL, Principal Br. ()	(0.28)	(0.28)
41	FDR-Agrani Bank, Main Br.	-	7,841,915,160
42	FDR-UCBL, Gulshan Br.	(0.23)	(0.23)
43	Sonali Bank, Kawran Bazar Br.-FDR(GDF-1)	-	5,321,554,275



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
44	Exim Bank, Panthopath Br.(FDR)	(0.04)	(0.04)
45	National Bank, K.B.Br.(FDR)	(6.36)	(6.36)
46	IFIC Bank Ltd.K.B.Br.-FDR	181,152,228	2,700,870,437
47	UCBL,New Eskaton Br.-FDR	(0.20)	(0.20)
48	Agrani Bank,Main Br.-FDR	6,164,072,363	11,871,514,220
49	The Premier Bank Ltd.Rokeya swarony Br.-FDR	(0.47)	(0.47)
50	Bangladesh Krishi Bank,KB Br.-FDR	24,249	24,249
51	Janata Bank,Janata Bhaban Br.-FDR	59,329,247	59,329,247
52	FDR-Agrani Bank,Principal Br.(GDF)	499,999,999	(1.18)
53	Bangladesh Krishi Bank,KB Br.-FDR(GDF)	1,188,928,640	1,458,226,613
54	BASIC Bank,Dilkusha Br.-FDR(GDF)	684,510,768	1,840,572,834
55	Sonali Bank,KB Br.-FDR(GDF-2)	370,241,136	4,343,969,714
56	Janata Bank,Local Office-FDR	(9.40)	5,827,455,087
57	FDR-Agrani Bank, Principal Br.(GDF)	8,693,967,251	8,231,163,868
58	FDR-IFIC Bank ,Malibagh Br.(GDF)	(1.82)	(1.82)
59	One Bank,Basabo Br.-FDR(GDF)	0.13	0.13
60	UCBL,KB Br.-FDR(GDF)	(1.44)	(1.44)
61	AB Bank,Main Br.-FDR(GDF)	(0.80)	(0.80)
62	Markentile Bank,Green Rd.Br.-FDR(GDF)	(0.48)	101,510,274
63	National Bank,Elephant Rd.br.-FDR(GDF)	(0.25)	(0.25)
64	Sonali Bank,KB Br.-FDR(GDF)	-	1,294,684,319
65	Prime Bank,IBB,Mirpur,Dhaka.-FDR(GDF)	(0.42)	(0.42)
66	Janata Bank,Janata Bhaban(Corporate Sec.)-GDF	86,000,364	81,578,287
67	Markentile Bank, Dhanmondi Br.-FDR(GDF)	0.67	0.67
68	NBL,Rokeya Sarani Br.-FDR(GDF)	(0.33)	(0.33)
69	UCBL,Mohammadpur Br.-FDR(GDF)	(0.24)	(0.24)
70	FDR-Primier Bank,Bangshal Br.(GDF)	(0.81)	50,281,095
71	Uttara Bank Ltd.Jonson Rd.Br.-FDR(GDF)	0.30	0.30
72	Primier Bank Ltd.Dhanmondi Br.-FDR(GDF)	(0.34)	(0.34)
73	Investment Corporation of Bangladesh-FDR	0.07	0.07
74	Sonali Bank,Sonargaon Br.FDR	4,054,583	-
75	IFIC Bank, Gulshan-Tejgaon link Rd.Br.-GDF	500	500
76	National Bank,Asad gate Br.-GDF	0.01	0.01
77	Bd.Krishi Bank, Badda Br.-GDF	-	29,469,519
78	Primier Bank, Basundhara Br.-GDF	0.06	0.06
79	South East bank, Banasri Br.-GDF	(0.17)	(0.17)
80	Janata Bank, Local office-GDF	1,542,981,174	968,757,857
81	Al Arafah Islami Bank, Motijheel Br.	0.10	0.10
82	Janata bank,Janata bhaban Corporate Br.	6,718,896,008	6,365,607,947
83	Primier Bank,Dhanmondi satmasjid Br.-GDF	0.84	155,196,682
84	South East Bank Imamgonj Br.-FDR(GDF)	0.42	0.42
85	Basic Bank,Keranigonj Br.(GDF)	(0.93)	70,308,050
86	Bd.Development Bank,Principal Br.	66,340,096	66,340,096
87	Primier Bank,Head office-GDF	(0.71)	(0.71)
88	Social Investment Bank Ltd.,Mouchak Br.-GDF	(0.19)	58,307,753
89	Exim Bank, KB Br.-GDF	129,272,712	119,891,952
90	Agrani Bank,Principal Br.-FDR(Trng.fund)	-	2,088,776,464
91	Union bank,Gulshan Br.	-	-
92	Farmers Bank,Gulshan Corp Br.-GDF	72,001,255	66,851,750



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
93	Farmers Bank, Motijheel Br.-GDF	(0.94)	(0.94)
94	Rupali Bank, Mogbazar Br.-(GDF)	-	655,388,103
95	First security Bank, Mohammadpur Br.-GDF	56,774,899	52,544,135
96	Primier Bank, New Market Br.-GDF	(0.63)	(0.63)
97	Primier Bank, Gulshan Link Rd. Br.-GDF	(0.43)	79,480,531
98	NRB Commercial Bank, Principal Br.-GDF	52,748,199	20,210,822
99	NRB Global Bank, Nayapaltan Br.-GDF	209,723,636	100,515,342
100	Basic Bank, Shamoli Br.-GDF	123,642,755	182,346,963
101	Modhumoti Bank, Motijhil Br.	(0.46)	(0.46)
102	First Security Islami Bank, Bangshal Br. (GDF)	(0.07)	(0.07)
103	First Security Islami Bank, Dilkusha Br. (GDF)	(0.37)	193,138,174
104	Basic Bank, Uttara Br. (GDF)	-	314,897,559
105	Basic Bank, KB Br.-GDF	543,915,972	700,739,061
106	UCBL, Dilkusha Br.-GDF	(0.87)	(0.87)
107	AB Bank Gulshan Br.- GDF	(0.41)	(0.41)
108	Primier Bank ,KB Br.-FDR(IOC Oprn.)	0.20	0.20
109	Basic Bank, Uttara Br. (FDR IOC Oprn)	(0.81)	60,265,750
110	UCBL, Dilkusha Br. (FDR IOC Oprn)	(0.01)	(0.01)
111	Basic Bank, Gulshan Br. (FDR, IOC Oprn)	-	55,754,338
112	Meghna Bank Ltd., Dhanmondi Br.-GDF	51,790,673	68,163,833
113	NCCB, Baridhara Br.-GDF	(0.13)	(0.13)
114	Janata Bank, Satmasjid Rd. Corp. Br. (GDF)	130,311,224	123,529,868
115	UCBL, Elephant Rd. Br.-GDF	(2.17)	(2.17)
116	Standard Bank, Pr. Br. (IOC Op.)	5,318,154	850,685
117	AB Bank ,Kawran Bazar Br.-FDR(IOC Oprn.)	63,083,582	58,594,489
118	Premier Bank, Gulshan link Rd. Br.-FDR(IOC Oprn)	230	230
119	Premier Bank, Elephant Rd. Br.-FDR(IOC Oprn.)	0.29	0.29
120	IFIC Bank, KB Br.-FDR(IOC Oprn)	556,960,023	509,890,524
121	EXIM Bank, Kawran Bazar Br.-FDR(IOC Oprn)	143,301,449	132,480,173
122	Farmers Bank, Motijhil, Br.-FDR(IOC Oprn.)	146,208,844	136,405,290
123	National Bank, Asad gate Br.-FDR(IOC Oprn.)	0.10	0.10
124	Rupali Bank, TCB Bhabon, Corp Br. (GDF)	1,346,119,585	1,280,616,408
125	Basic Bank, Islampur Br. (GDF)	315,868,833	299,429,444
126	Basic Bank, Bangshal Br. (GDF)	(1.74)	299,265,757
127	Social Islamic Bank, Mohakhali Br. (GDF)	54,320,316	105,093,259
128	Union Bank, Uttara Br. (GDF)	0.86	182,627,100
129	Basic Bank, Gulshan Br.-GDF	0.43	191,771,984
130	NRB Commercial Bank, Ekorla Br.-GDF	(0.40)	(0.40)
131	IFIC Bank, Kawran Bazar Br.-GDF	0.13	620,597,118
132	First Security Islami Bank, Postagola Br.-GDF	(1.64)	128,094,279
133	Social Islami Bank, Babu Bazar Br.-GDF	0.37	470,159,968
134	First Security Bank, Mohakhali Br. (GDF)	213,209,430	114,211,408
135	First Security Bank, Topkhana Br.-(IOC Op.)	276,815,824	256,048,449
136	Exim Bank, Gulshan Br. (IOC Op)	204,457,653	189,300,747
137	Rupali Bank ,TCB Br.-(IOC Op)	186,786,216	177,062,810
138	Rupali Bank, Motijheel Corp. Br.-GDF	383,145,206	311,580,972
139	Agrani bank, New Market Br.- GDF	1,480,814,778	1,395,528,284
140	Standard Bank, KB Br.-(IOC Op)	-	52,463,744
141	Sonali Bank, Sonargaon Hotel Br.-GDF	338,328,836	327,966,942



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
142	Agrani Bank, Green Rd.Br.-GDF	372,408,286	353,050,634
143	Agrani Bank ,New Market Br. (IOC Opm.)	1,290,758,922	1,228,979,725
144	Agrani Bank, Moulaavi Bazar Corp.Br. (IOC Opm.)	1,164,364,513	1,100,859,409
145	Bd.Development Bank, KB Br.(IOC Opm.)	1,235,912,574	1,473,030,386
146	Farmers Bank,Mirpur Br.-GDF	68,874,951	64,264,054
147	South Bangla Agri, & Com. Bank,Dhanmondi Br.-IOC	(1.58)	61,987,457
148	First Security Islami Bank, Dilkusha Br. (IOC Op)	134,094,569	124,152,090
149	UCBL, Banasree Br.-GDF	0.05	0.05
150	NCCB, Kawran Bazar Br.-GDF	-	120,315,820
151	Midland Bank,Uttara Br.- GDF	1.41	161,642,643
152	Agrani Bank, North South Rd.Br.-GDF	60,756,126	57,671,265
153	Agrani Bank, Elephant Rd.Br.- GDF	594,554,142	621,863,588
154	Rupali Bank, Johnson Rd.Br.-GDF	169,432,966	169,432,966
155	Al Arafah Islami Bank,Katgora Bazar Br.-GDF	0.09	0.09
156	First Security Bank, Topkhana Rd.Br.-GDF	60,893,713	116,217,375
157	First security Islami Bank, Azampur Br.-GDF	114,177,433	119,639,587
158	South Bangla Agri.& Commerce Bank,Principal Br.-GD	0.74	112,141,435
159	Standard Bank, KB -GDF	0.12	175,774,595
160	Agrani Bank,Ramna Corp.Br.- GDF	4,243,045,928	3,924,711,996
161	Rupali Bank, Johnson Rd.Br.	486,872,638	1,012,360,000
162	Agrani Bank,Bangla Academy Br.	605,798,020	574,184,212
163	National Bank,Banani Br.	0.28	0.28
164	IFIC Bank, Pallabi Br.	101,560,000	101,560,000
165	One Bank ,Moghbazar Br-GDF	(0.12)	(0.12)
166	IFIC,Dhanmondi Br.	181,411,691	171,133,948
167	NRB Commercial Bank, Principal Br.	(0.17)	(0.17)
168	First Security Islami Bank,Kakrail Br.	0.20	60,824,572
169	IFIC Bank,Dhanmondi Br.-GDF	196,475,444	360,076,063
170	Agrani Bank,Bangla Academy Br.-GDF	595,285,579	564,627,576
171	Agrani bank,Sherarton Hotel Br.-GDF	105,069,998	1,127,411,960
172	IFIC Bank, Pallabi Br.-GDF	218,902,246	195,519,287
173	Exim Bank,Head Office Corp.Br.-GDF	54,474,517	50,554,795
174	Union Bank,Panthopath Br.-GDF	128,960,514	169,895,567
175	Exim Bank, Motijhil Br.	(0.09)	119,304,082
176	IFIC Bank ,Elephant Rd.Br.	186,456,130	172,409,842
177	Exim Bank,Malibag Br.-GDF	-	-
178	IFIC Bank ,Lalmatia Br.-GDF	192,493,408	178,400,273
179	Basic Bank, Cantonment Br. Br.-GDF	118,479,434	112,191,407
180	Agrani Bank,BB Avenue Corp.Br.-GDF	2,563,945,961	1,938,057,619
181	IFIC Bank,Elephant Rd.Br.-GDF	180,085,438	167,264,869
182	IFIC Bank,KB Br.-GDF	63,821,501	58,991,491
183	Standard Bank,Green Rd.Br. Br.-GDF	(0.51)	58,937,124
184	Bd.Krishi Bank,Mirpur Br.-GDF	279,804,955	215,902,513
185	Brac Bank, Banosree Br.-GDF	(0.30)	55,805,459
186	One Bank, Kawran Bazar Br.-GDF	302,862,360	458,895,787
187	National Bank,Sonargaon Janopath Br.-GDF	63,396,076	58,768,089
188	AB Bank,Uttara Br.-GDF	0.11	116,782,454
189	Agrani Bank.Central Law College Br.-GDF	806,931,760	767,649,180
190	Janata Bank,Tejgaon Shilpo alaka Br.-GDF	636,861,087	603,600,655



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
191	Rupali Bank, Islampur Rd. Br.-GDF	-	554,090,032
192	Rupali Bank, Yousuf Market Br. Noyabazar-GDF	-	554,090,032
193	Bd. Krishi Bank, Uttara Br.-GDF	53,806,156	605,081,083
194	Bd. Krishi Bank, Khamarbari Br.-GDF	-	546,955,845
195	Premier Bank, Kakrail Br.-GDF	(0.06)	59,117,797
196	AB Bank, Malibagh Br.-GDF	114.80	115
197	IFIC Bank, Garebe Newaz Avenue(Uttara)Br.-GDF	124,078,628	114,284,630
198	Dhaka Bank, Gulshan Circle-2 Br.-GDF	0.67	58,084,435
199	Farmers Bank, Uttara Br.-GDF	62,105,688	55,894,784
200	Agrani Bank, Panthopoth Br.-GDF	578,726,020	549,745,509
201	Rupali bank, Sadarghat Br.-GDF	580,485,492	1,098,155,848
202	First Security Islami Bank, Rayer Bazar Br.-GDF	62,309,127	56,457,583
203	National Bank, Banani Br.-GDF	61,922,142	57,135,139
204	Shahjalal Islami Bank, KB- GDF	(0.04)	52,259,652
205	Modhumoti Bank, Bangla Motor -GDF	(0.83)	57,420,506
206	First Security Islami Bank, Kakrail Br.-GDF	(0.30)	(0.30)
207	First Security Islami Bank Ltd. Banani Br.-GDF	0.75	109,994,875
208	AB Bank, Kawran bazar Br.-GDF	0.34	56,699,203
209	Bd. Krishi Bank, Local Pr. Br.-(IOC Oprn)	631,976,958	613,109,387
210	Rupali Bank, Patuatuly Br.-(IOC Oprn)	574,945,497	564,587,243
211	IFIC Bank, Mirpur Br. Dhaka.-GDF	61,918,041	57,159,819
212	National Bank, Dilkusha Br-GDF	60,482,848	56,595,064
213	Midland Bank, Dhanmondi, Br.-GDF	(1.75)	137,157,896
214	Brac Bank, Bijoy Nagar Br-GDF	(0.37)	(0.37)
215	Jamuna Bank, Shantinagar Br.-GDF	-	-
216	Markentile Bank, Main Br.-GDF	(0.09)	89,509,986
217	Markentile Bank, Mohakhali Br.-GDF	60,555,937	56,296,357
218	Bd. Commerce Bank, Principal Br.-GDF	(0.51)	(0.51)
219	National Bank, Motijhil Br.-GDF	61,068,112	56,346,796
220	First Security Islami Bank, Malibagh Br.	60,947,748	59,063,568
221	Agrani bank, Purana palton Corp. Br.-GDF	227,603,394	216,220,482
222	Agrani Bank, Basaboo Br.-GDF	213,664,431	54,100,735
223	Agrani Bank, Foreign Exh. Br.-IOC Oprn.	284,312,519	277,485,325
224	Basic Bank, Bangshal Br.-IOC Oprn.	57,082,081	55,643,061
225	South Bangla Agricultural & Com. Bank, Banani Br.	(0.15)	113,058,311
226	National Credit & Commerce Bank, Panthopath Br.	123,347,946	116,092,963
227	Bd. Krishi Bank, Shamoly Br.-IOC oprn.	58,521,405	55,567,813
228	First Security Islami Bank, Rayerbazar Br.	60,913,509	59,038,219
229	Premier Bank, Kawran Bazar Br.- GDF	138,208,725	33,731,103
230	National Credit & Commerce Bank, Banani Br.-GDF	-	56,074,869
231	IFIC Bank, Local Office Br.-GDF	143,686,012	83,902,422
232	Agrani Bank, Sadarghat Corp. Br.-GDF	226,672,987	212,149,911
233	One Bank, Gulshan Br.-GDF	1,654,654	56,819,737
234	South Bangla Agri. & Com. Bank, Asulia Br.-GDF	0.60	0.13
235	One Bank, Principal Br.-GDF	0.05	54,756,642
236	Shahjalal Islami Bank, Main Br.- GDF	(0.20)	(0.20)
237	National Bank, Uttara Br.- GDF	9.03	53,538,454
238	Markentile Bank, Moghbazar Br.	91,392,788	85,061,636
239	NRB Bank, Banani Br.	0.85	54,342,058



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
240	Agrani Bank, Sonargaon Rd.Br.	111,331,796	106,263,241
241	South East Bank, Tongi Br.	58,563,090	54,341,720
242	Agrani Bank, Main Br.Dhaka- ESF	528,221,838	528,221,838
243	Agrani Bank,B B Avenue Br.- ESF	556,119,142	530,019,512
244	Agrani bank, Purana Paltan Corp. Br.- ESF	386,064,862	366,764,061
245	Rupali Bank, Moghbazar Br.- ESF	278,076,096	264,017,100
246	Bd. Krishi Bank,Local Principal office Br.- ESF	557,388,799	528,302,955
247	Bd.Krishi Bank,Karwan Bazar Corp.Br.-ESF	277,045,721	262,624,982
248	Social Islamic Bank Ltd. Mouchak Br.	(0.91)	54,447,785
249	Meghna Bank,Principal Br.Dhaka	0.15	10,664,559
250	Agrani Bank,Rampura TV Br. -ESF	110,878,127	105,321,075
251	Bd.Krishi Bank,Mirpur Br. -ESF	109,625,588	103,948,381
252	Rupali Bank, Local office Br. Dhaka -ESF	55,441,095	52,628,066
253	Rupali bank, Ramna Corp.Br. -ESF	110,967,040	105,192,315
254	IFIC Bank, Local Office Br.Dhaka- ESF	58,186,015	53,782,781
255	Modhumoti Bank,Bangla, Motor Br.	57,724,082	106,927,582
256	Agrani Bank,BB Avenue Corp.Br.-ESF	1,096,946,577	1,004,108,506
257	Agrani Bank,Main Br.- ESF	27,844,807	
258	Agrani Bank,Panthopath Br.- ESF	(0.45)	(0.45)
259	Agrani Bank, Ramna Corporate Br.-ESF	546,424,778	517,990,966
260	Agrani Bank,Moulavibazar Br.-ESF	0.22	0.22
261	Agrani Bank,Green Rd.Corp.Br.-ESF	108,237,950	102,666,177
262	Agrani Bank,Foreign Exchange Corp.Br.ESF	0.22	0.22
263	Agrani Bank,Razuk Bhabon Br.-ESF	0.22	0.22
264	Agrani Bank, Wasa Corporate Br.-ESF	433,001,444	413,598,000
265	Agrani Bank, Sonargaon Rd.Br.-ESF	219,580,195	208,393,839
266	Sonali Bank,Kawran Bazar Br.-ESF	549,701,250	521,016,867
267	Janata Bank, Tejgaon Ind.area Br.-ESF	219,850,255	208,368,450
268	Bd.Development Bank,KB Corporate Br.-ESF	550,495,349	522,347,053
269	Rupali Bank,Islampur Rd.Br.-ESF	219,849,183	208,391,512
270	Rupali Bank,Jonshon Rd.Br.-ESF	219,874,588	208,391,512
271	Bd,Commerce Bank,Zigatola Br.-GDF	56,773,463	52,706,257
272	Social Islamic Bank Ltd.,Principal bank-GDF	(0.50)	102,588,780
273	IFIC Bank,Basundhara Br.-GDF	56,859,732	52,525,219
274	Dhaka Bank,Mohakhali Br.-GDF	(0.84)	52,339,549
275	Agrani Bank,Foreign Exchang Corp.-GDF	114,567,592	103,506,171
276	Agrani Bank,Hatkhola Br.-GDF	110,479,646	103,506,171
277	Agrani Bank,Nawabgonj Br.-GDF	313,590,003	103,506,171
278	Agrani Bank,Amin Court Br.-GDF	270,801,666	206,986,797
279	AB bank Progati Sharani br.-IOC Op.	114,770,818	105,355,002
280	Premier Bank, Gulshan Br.	55,274,670	102,874,693
281	NRB Global Bank,Kalatia Br.-GDF	1.33	102,470,674
282	Premier Bank,Gulshan Glass house Br.-GDF	241,654,747	31,265,961
283	UCBL,Corprate Office Br.-GDF	56,145,946	52,178,618
284	Meghna Bank,Principal Br.-GDF	(0.24)	102,633,380
285	NRB Bank,Ati Bazar Br.-GDF	0.09	52,246,509
286	Bank Asia,Dhanmondi Br.-GDF	(0.12)	30,926,350
287	Brac Bank,Banani Corp.Br.-GDF	52,011,475	52,011,475
288	IFIC bank,Mohammadpur Br.-IOC Op.	67,515,146	62,339,236



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
289	Agrani bank,Dhaka University Br.-ESF	107,792,178	102,653,542
290	Rupali bank,Nayatola Br.-ESF	54,335,305	51,429,631
291	Standard Bank,Dakkhin khan Br.-FDR(IOC)	56,193,229	51,937,177
292	Union Bank,Uttara Br.-IOC Op.	0.22	50,877,808
293	Basic bank,Dhanmondi Br.-GDF	57,964,462	51,327,738
294	Eastern Bank,Banani Br.-IOC op.	-	30,899,507
295	UCBL,Agent Banking Corp.Office,Gulshan br.	104,899,811	51,415,762
296	Standard Bank,Gulshan Br.FDR(IOC)	55,760,427	51,732,896
297	Bangladesh Development Bank Limited, Principal Br.-GDF	60,645,053	156,074,502
298	Agrani bank,Banani Corp.Br.-GDF	584,976,464	510,489,973
299	Rupali Bank,Indira Rd.Br.Dhaka-GDF	53,817,584	51,102,336
300	Rupali Bank,Rampura,Br.Dhaka-GDF	53,614,758	51,059,852
301	Basic Bank, Babubazar Br.Dhaka-GDF	21,412,711	20,362,153
302	Southeast Bank,Gulshan Br.-IOC	55,439,804	51,318,004
303	Premier Bank,Gulshan.glass house Br.-FDR IOC	55,216,775	51,227,591
304	Social Islami Bank,Mohakhali Br.-FDR IOC	55,528,029	51,163,376
305	South Bangla Ag.and Com.Bank-IOC	(0.01)	51,256,373
306	Midland Bank,Gulshan Br.-IOC	0.07	51,186,712
307	Standard Bank,Mohammad Br.-GDF	22,046,388	20,448,313
308	Bd.Commerce Bank Ltd.-Rokeya Sarani Br.-GDF	55,037,539	51,072,248
309	NRB Global Bank,Banani Br.-GDF	54,884,452	51,054,110
310	IFIC Bank,Gulshan Br.-IOC Op.	100,000,000	100,000,000
311	First Security Islami bank,KB Br.-GDF	-	50,000,000
312	Jamuna Bank, Uttara Br.-GDF	-	50,960,411
313	Premier Bank, Donia Br.-GDF	(0.09)	30,500,099
314	Midland Bank, Gulshan Br.-GDF	50,000,000	202,773,972
315	Standard Bank,Princopal Br.-GDF	50,000,000	100,036,986
316	Meghna Bank. Mirpur Br.-GDF	0.68	20,244,110
317	AB Bank, Islampur Br.-GDF	0.73	51,018,973
318	AB Bank, Basundhara Br.-GDF	(0.25)	50,801,027
319	AB Bank,Garib-E-Newaz Ave.Br.-GDF	54,898,176	50,726,164
320	Janata Bank,Mohammadpur Corp.Br.-GDF	105,271,931	50,399,452
321	NRB Global Bank,Panthopath Mohila	0.32	101,331,507
322	First Security Islami bank,Gulshan Br.-GDF	1.00	50,423,313
323	NRB Global Bank,Gulshan Br.-GDF	50,000,000	30,332,877
324	Standard Bank,Dakkhin Khan Br.-GDF	54,301,793	50,554,795
325	Bd.Commerce Bank,Gulshan Br.-GDF	21,537,942	20,210,822
326	One Bank,Mirpur Br.-GDF	0.45	50,554,795
327	South Bangla Agriculture and Com.Bank,Motijhil Br.-GDF	0.44	100,739,726
328	Premier Bank,Banani Br.-GDF	0.38	50,281,096
329	Rupali Bank,Nawabgonj Br.-GDF	105,189,003	50,209,589
330	South bangla Agr.Com. bank,Corp.Br.-GDF	0.47	50,382,192
331	Brac Bank,Uttara Jasimuddin Ave.Br-GDF	(0.53)	50,363,082
332	Shahjalal Islami bank,Tower Br.-GDF	0.10	50,363,082
333	NRB Global Bank,Nawabpur Br.-GDF	52,988,402	50,382,192
334	NRB Bank,Principal Br.-GDF	-	50,363,082
335	South bangla Ag.Com.Bank,Banani Br.-GDF	-	50,363,082
336	AB Bank Ltd. Principal Br.-GDF	21,732,636	20,093,699
337	Meghna Bank Ltd. Motijheel Br. Dhaka-GDF	0.48	50,070,274



Sl. No.	Bank and Branch Name	2019-2020	2018-2019
338	NRB Commercial Bank Ltd. Gulshan Br. Dhaka-FDR-GDF	0.50	50,382,192
339	Brac Bank, Khilgaon, GDF	0.11	-
340	Agrani Bank Ltd. WASA Corporate Br.-GDF	566,811,619	-
341	Agrani Bank Ltd. Moulovi Bazar Corporate Br.-GDF	100,000,000	-
342	Agrani Bank Ltd. Tejgaon Industrial Area Corp. Br.-GDF	104,985,201	-
343	Janata Bank Ltd. Banani Br.-GDF	105,067,535	-
344	Sonali Bank Saydabad Bus Terminal Br.-GDF	52,501,782	-
345	NRB Global Bank, Motijheel Br-GDF	0.47	-
346	Union Bank, Islampur Br-GDF	101,918,333	-
347	NRB Commercial Bank, Dhanmondi Br-GDF	(0.28)	-
348	Southeast Bank Ltd. Rokeya Smarani Br.-IOC	53,355,497	-
349	South Bangla Agri. Bank Ltd. Motijheel Br-IOC.	21,243,004	-
350	NRB Global Bank Ltd. Uttara Br.-IOC	53,689,025	-
351	NRB Bank, Chak Bazar Br.-GDF	0	-
352	NRB Global Bank, Mohakhali Br.-GDF	105,325,824	-
353	Meghna Bank Ltd., Jirabo Br.-GDF	32,026,821	-
354	South Bangla Agri. & Com. Bank, Mirpur Br.-GDF	73,320,994	-
355	Eastern Bank Ltd., Shamoli Br.-IOC	52,081,045	-
356	Union Bank Ltd, Banani Br-GDF	180,097	-
357	Premier Bank Ltd, Gulshan Circle-2 Br.-GDF	(0.22)	-
358	NRB Global Bank, Dhanmondi Br-GDF	52,981,870	-
359	Premier Bank Ltd, Satarkul Br-GDF	52,218,945	-
360	South Bangla Agri & Comm Bank, Hemayetpur Br-GDF	52,218,947	-
361	South Bangla Agri & Comm Bank, Imamgong Br-GDF	51,778,455	-
362	AL Falah Bank, Gulshan Br-GDF	(0.27)	-
363	Social Islami Bank Ltd, Banani Br -GDF	(0.35)	-
364	Union Bank Ltd. Keraniganj Br.-GDF	59,374	-
365	AB Bank Ltd, Imamgong Br-GDF	(0.07)	-
366	Social Islami Bank, Kakrail Br-GDF	52,018,529	-
367	Bangladesh Commerce Bank, Banglamotor Br-GDF	(0.12)	-
368	Prime Bank Ltd, Ibrahimpur Br	51,575,864	-
369	NRB Global Bank, Gulshan Corp. Br-GDF	53,975,975	-
370	Union Bank Ltd, Bagbari Br.-GDF	0.30	-
371	Southeast Bank, Rokeya Sarani Br.-GDF	51,957,040	-
372	Social Islami Bank, Savar Br.-GDF	51,987,282	-
373	Meghna Bank Ltd, D-EPZ Br-GDF	51,790,674	-
374	NRB Global Bank, Uttara Br.-GDF	51,911,455	-
375	First Security Islami Bank, Corporate Br.-GDF	50,000,000	-
376	South Bangla Agri & Comm Bank, Uttara Br-GDF	51,721,016	-
377	National Bank Ltd, Foreign Exchange Br.-GDF	51,873,083	-
378	Al-Arafah Islami Bank Ltd, KB Br-GDF	101,213,682	-
379	UCBL, Agent Banking Br-GDF	53,386,160	-
380	Mutual Trust Bank Ltd, Dilkusha Br-GDF	50,000,000	-
381	IFIC Bank, Principal Br.-GDF	53,821,124	-
382	National Bank, Mohila Br-GDF	52,520,464	-
Total		71,116,736,109	114,441,495,419

