

SOCIETY DEVELOPMENT AGENCY(SDA)
SP Complex, 5th Floor, Kazipara Road
Patuakhali-8600, Bangladesh.

AUDITOR'S REPORT
AND
CONSOLIDATED FINANCIAL STATEMENTS
As at and for the period from 01 July 2025 to 30 June 2026

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Independent Auditor's Report
To the Executive Committee of Bangladesh Society Development Agency (SDA)
Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the consolidated financial statements of **Society Development Agency (SDA)**, which comprise the Statement of Consolidated Financial Position as at 30 June 2026, and the Statement of Consolidated Comprehensive Income, Statement of Consolidated Receipts & Payments for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements give a true and fair view of the consolidated financial position of the **Society Development Agency (SDA)** as at 30 June 2026, and of its consolidated financial performance and its consolidated receipts and payments statement for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the consolidated Financial Statements section of our report. We are independent of the entity 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 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 opinion.

Responsibilities of management and those charged with governance for the consolidated financial statements and internal controls

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

In preparing the consolidated financial statements, management is responsible for assessing the entity'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 Program or to cease operation, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Bangladesh Environment and Development Society (BEDS), financial reporting process.

Auditors' Responsibilities for the audit of the consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of a program's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the consolidated 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other matters

We also report the following:

- 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;
- in our opinion, proper books of account as required by law have been kept by **Society Development Agency (SDA)** so far as it appeared from our examination of these books; and
- the Statement of Consolidated Financial Position and Statement of Consolidated Comprehensive Income dealt with by the report are in agreement with the books of account and returns.

Place: Dhaka

09 AUG 2026


Mohammed Wahidur Rahman, FCA
ICAB Enrollment No. 1247
For and on behalf of
S. R. Islam & Co.
Chartered Accountants
DVC: 2608091247AS721190

S.R. ISLAM & CO.
Chartered Accountants

Society Development Agency (SDA)
SP Complex 5th Floor, Kazipara Road, Patuakhali, Bangladesh.
Balance Sheet
As at 30 June 2026

Particulars	Notes	Amount in BDT.	
		30 June 2026	30 June 2025
Assets			
Non- Current Assets		2,456,237	2,889,690
Property, Plants and Equipment	4.00	2,456,237	2,889,690
Current Assets		13,472,526	15,057,456
Advance, Deposit & Repayment	5.00	7,283,300	6,620,300
Fund Receivable	6.00	348,425	-
Cash and Cash Equivalents	7.00	5,840,801	8,437,156
Total Assets		15,928,763	17,947,146
Capital Fund & Liabilities			
Capital Fund		8,244,427	11,428,800
Cumulative surplus	8.00	8,244,427	11,428,800
Current Liabilities		7,684,336	6,518,346
Loan Account	9.00	7,338,805	6,480,846
Provision for Expense	10.00	345,531	37,500
Total Capital Fund & Liabilities		15,928,763	17,947,146

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


Finance Manager


Executive Director

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

Dhaka

09 AUG 2026


Mohammed Wahidur Rahman, FCA
 ICAB Enrollment No. 1247
 For and on Behalf of
 S. R. Islam & Co.
 Chartered Accountants
 DVC: 2608091247AS721190



Society Development Agency (SDA)
SP Complex 5th Floor, Kazipara Road, Patuakhali, Bangladesh.
Income and Expenditure Statement
For the year frpm 01 July 2025 to 30 June 2026

Particulars	Notes	Amount in BDT.	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
Income:			
Grant Income	11.00	28,933,919	58,319,673
Others Income	12.00	15,231	-
		28,949,150	58,319,673
Expenditure			
Management Cost	13.00	2,397,922	2,506,798
Administrative Cost	14.00	2,570,931	2,461,545
Program Cost	15.00	26,731,217	52,774,828
Depriciation		433,454	509,945
Total Expenditure		32,133,524	58,253,116
Surplus/(Deficit) of Income over Expenditure		(3,184,373)	66,557
Total		28,949,150	58,319,673

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


Finance Manager


Executive Director

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

Dhaka


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DVC: 2608091247AS721190

09 AUG 2026



Society Development Agency (SDA)
SP Complex 5th Floor, Kazipara Road, Patuakhali, Bangladesh.

Receipts and Payments Account

For the year 01 July 2025 to 30 June 2026

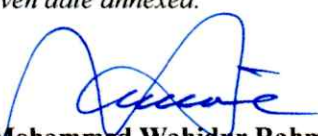
Particulars	Notes	Amount in BDT.	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
Receipts:			
Opening Balance		8,437,156	8,664,880
Cash in hand		17,572	15,760
Cash at Bank		8,419,584	8,649,120
Grant & Others Receipts		31,117,784	60,260,212
Grants Income From Donor (Foreign Donation)	11.01	25,150,996	46,164,352
Local Donation (Fund Received From Local Source)	11.02	3,782,923	12,155,321
Loan Account Executive Director	9.01	1,094,775	1,546,539
Loan Account Resources & Training Center	9.02	1,089,090	394,000
Total Receipts		39,554,940	68,925,092
Payments:		33,714,139	60,487,937
Management Cost	13.00	2,397,922	2,506,798
Administrative Cost	14.00	2,535,931	2,336,545
Program Cost	15.00	26,731,217	52,774,828
Loan Refund to Executive Director		50,000	50,500
Loan Refund to Resource & Training Center		1,275,906	-
Advance Payments		663,000	670,000
Payments Against Audit Fees		60,163	125,000
Furniture & Fixture		-	2,024,265
Closing Balance		5,840,801	8,437,156
Cash in hand		26,545	17,572
Cash at Bank		5,814,256	8,419,584
Total Payments		39,554,940	68,925,092

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


Finance Manager


Executive Director

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


Mohammed Wahidur Rahman, FCA
 ICAB Enrollment No. 1247
 For and on Behalf of
 S. R. Islam & Co.
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Dhaka

09 AUG 2026



Society Development Agency (SDA)
Notes to the Financial Statement
01 July 2025 to 30 June 2026

1.00 BACKGROUND AND LEGAL STATUS

1.01 BACKGROUND OF THE ORGANIZATION

Society Development Agency (SDA), was formed in 1996. Founded in Patuakhali Sadar Upazila, Society Development Agency (SDA) has been established as a national non profit development organization over the period of time. It is registered under the Foreign Donation Registration Ordinance 1976 with NGO Affairs Bureau of Bangladesh (Foreign Donation Registration No. 2896), It implements a wide range of social development activities to achieve its vision, mission and objectives is. Education Program, Health and Well being Program, Disaster Risk Reduction Program, Agriculture Program, Human Rights and Gender Equality Program,

1.02 Legal Status of The Organization

Voluntary Social Welfare Organization (Registration and Control), Ordinance 1961 Sec 46. Registration no. Dh 04434, dated 27/01/1999. Registered by the NGO Affairs Bureau. Reg. No. 2896, dated 14/10/2014 under Foreign Donation (Voluntary Activities) Regulation Ordinance (Ordinance 46, 1978) and renewed on 14/10/2019 for 10 years till

1.03 LIST OF EXECUTIVE COMMITTEE

SL	Name of the Member	Designation
1	Md. Shamsul Haque	President
2	ABM Mojammel Hossain	Vice President
3	K M Enayet Hossain	Executive Director
4	Md. Nazmul Alom Hawlader	Treasurer
5	Md. Shahidul Islam Khan	Member
6	Nurunnahar Khanam	Member
7	Irin Parvin	Member

2.00 Object of the Organization

Society Development Agency (SDA) shall continue to operate as a voluntary socio-economic and human development organisation. With the objective of improving the quality of life of the people, the organisation will undertake a wide range of development programmes. To achieve this, SDA will implement various programmes from time to time with specific goals and objectives for different durations.

In formulating its programmes, the organisation will give priority to two broad areas of development:

- Qualitative Development (Human Development)
- Quantitative Development

Under these two development approaches, the organisation will pursue the following goals and objectives:

- 1) Poverty alleviation and the economic development of the people.
- 2) Eradication of illiteracy and promotion of education.
- 3) Self-development and creation of alternative employment opportunities.
- 4) Promotion of women's education and women's empowerment.
- 5) Development of moral values and promotion of human rights.
- 6) Raising awareness of health, family planning, and environmental issues, and promoting environmental development (subject to approval by the relevant authorities).
- 7) Community and social development.
- 8) Promoting and implementing programmes related to fisheries, livestock, poultry farming, duck rearing, and afforestation.
- 9) Strengthening the role of the mass media, particularly newspapers, in human development by providing training to improve journalistic skills and addressing other infrastructural and strategic constraints.
- 10) Promoting greater public access to and awareness of mass media (subject to approval by the relevant authorities).
- 11) Preserving and promoting the culture and heritage of ethnic minority communities.
- 12) Expansion of non-formal education.
- 13) Providing support for the development and rehabilitation of persons with intellectual disabilities.
- 14) Promoting sustainable development and public welfare.
- 15) Providing legal assistance and legal education to disadvantaged and underprivileged people.

3.00 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

3.01 Basis of Accounting

This Financial Statement is prepared under the going concern basis in accordance with the International Financial Reporting Standard (IFRS) as applicable in Bangladesh. The Accounts are prepared under historical cost convention of Generally Accepted Accounting Principle, Those

3.02 Accounting for Grant

International Accounting Standards (IAS) 20 " Accounting for Governments Grants and Disclosure of Government Assistance" is followed for recognition of grant income. As per IAS 20 grant received is initially received as liability. Grant amount used for project expense has been recognized as income to the extent of expenses incurred.

3.03 General

Figures have been rounded off to the nearest Taka. The Financial Statements covers the period from 01 July 2025 to 30 June 2026.

3.04 Components of Financial Statements

- a) Statement of Consolidated Financial Position as on 30 June 2026
- b) Statement of Consolidated Income & Expenditure for the period 01 July 2025 to 30 June 2026
- c) Statement of Consolidated Receipt & Payment for the period 01 July 2025 to 30 June 2026
- d) Summary of Significant Accounting Policies and Other Explanatory notes



Society Development Agency (SDA)
Notes to the Financial Statement
As at 30 June 2026

Notes	Particulars	Sub-Note	Amount in BDT.	
			30 June 2026	30 June 2025
4.00	Property, Plant and Equipment			
	A) Cost:			
	Opening Balance		4,201,108	2,176,843
	Add: Addition during the year		-	2,024,265
			4,201,108	4,201,108
	Less: Adjustment during the year			-
	Sub-Total		4,201,108	4,201,108
	B) Accumulated Depreciation:			
	Opening Balance		1,311,418	801,473
	Add: Charged during the year		433,454	509,945
			1,744,872	1,311,418
	Less: Adjustment/Disposal during the year		-	-
	Sub-Total		1,744,872	1,311,418
	Written Down Value (A-B)		2,456,237	2,889,690
5.00	Advance, Deposit & Repayment			
	Opening Balance		6,620,300	5,950,300
	Add: Addition during the year		663,000	670,000
			7,283,300	6,620,300
	Less: Refund during the Year			-
	Closing Balance		7,283,300	6,620,300
6.00	Fund Receivable			
	Malala Project		655	-
	Trace Project		27,538	-
	Digital Skill-CLP		316,172	-
	Nagoric Project		4,060	-
			348,425	-
7.00	Cash and Cash Equivalents			
	Cash in Hand		26,545	17,572
	Cash at Bank	7.01	5,814,256	8,419,584
	Closing Balance		5,840,801	8,437,156



7.01	Cash at Bank		
	Janata Bank PLC. A/C # 10052156143	32,708	134,761
	Janata Bank PLC. A/C # 0100052156721	3	632,976
	Janata Bank PLC. A/C # 0100244217090	3,114,814	6,066,796
	Janata Bank PLC. A/C # 0100260126551	184,525	48,794
	Janata Bank PLC. A/C # 0100271522023	995	1,333
	Janata Bank PLC. A/C # 0100265897074	184,525	1,532,413
	Janata Bank PLC. A/C # 0100260087350	111,497	2,511
	Janata Bank PLC. A/C # 0100243801693	199	-
	Agrani Bank PLC. A/C # 0200005465538	1,265	-
	Dutch Bangla Bank PLC-2181200002479	3,456	-
	Dutch Bangla Bank PLC-SDA	10,000	-
	Janata Bank PLC. A/C # 0100287099180	2,141,076	-
	Janata Bank PLC. A/C # 0100006942738	29,196	-
	Closing Balance	5,814,256	8,419,584
8.00	Cumulative surplus		
	Opening Balance	11,428,800	11,362,243
	Add.Excess of Income over Expenditure	(3,184,373)	66,557
	Closing Balance	8,244,427	11,428,800
9.00	Loan Account		
	Loan Account Executive Director	9.01 4,081,728	3,036,953
	Loan Account Resources & Training Center	9.02 3,257,077	3,443,893
		7,338,805	6,480,846
9.01	Loan Account Executive Director		
	Opening Balance	3,036,953	1,540,914
	Add: Addition during the year	1,094,775	1,546,539
		4,131,728	3,087,453
	Less: Refund during the year	50,000	50,500
	Closing Balance	4,081,728	3,036,953
9.02	Loan Account Resources & Training Center		
	Opening Balance	3,443,893	3,049,893
	Add: Addition during the year	1,089,090	394,000
		4,532,983	3,443,893
	Less: Refund during the year	1,275,906	-
	Closing Balance	3,257,077	3,443,893
10.00	Provision for Expense		
	Opening Balance	37,500	37,500
	Add: Addition during the Year	368,194	125,000
		405,694	162,500
	Less: Paid during the Year	60,163	125,000
	Closing Balance	345,531	37,500
11.00	Grants Income		
	Grants Income From Donor (Foreign Donation)	11.01 25,150,996	46,164,352
	Local Donation (Fund Received From Local Source)	11.02 3,782,923	12,155,321
	Total	28,933,919	58,319,673



11.01 Grnats Income From Donor (Foreign Donation)

Fund Received From-CDSIM Wash Up Project
Fund Received From-Nagoric Project
Fund Received From-DUS Supporting Cyclone Remal
Fund Received From-CLP
Fund Received From-CPI
Fund Received From-Malala Fund (CAMPE)
Fund Received From-HCT
Fund Received From-Right to Grow Project
Fund Received From-UNICEF
Fund Received From-Trace

2,877,938	2,062,440
887,450	50,833
-	3,957,255
6,116,194	12,720,906
13,189,008	14,201,351
105,385	156,535
-	3,636,215
524,727	9,378,817
906,720	-
543,574	-
25,150,996	46,164,352

11.02 Local Donation (Fund Received From Local Source)

Received From -Training Center
Received From-Guest Room Rent
Received From-Hall Room Rent
Received From-SDA Office Rent
Received From -SDA Program/Project
Received From-Others

4,500	2,943,150
720,770	221,900
360,494	-
201,469	490,796
1,372,998	8,382,695
1,122,692	116,780
3,782,923	12,155,321

12.00 Others Income

Bank Interest

15,231	-
15,231	-

13.00 Management Cost

Staff Salary & Allowance

2,397,922	2,506,798
2,397,922	2,506,798

14.00 Administrative Cost

Office Rent
Utilities (Electricity & Others)
Printing & Stationary
Election Purpose (Rupantor)
Rupantar Paper Cost
Postage, Courier, Telephone & Internet Cost
Entertainment
Repair & Maintenance
Others Expenditure
Fuel & Lubricant
Food & Materials
Bank Charge
Local Travel, Accomondation & Perdiem
Local Donation
Program Cost
Service Charge SP Complex
TAX & VAT
Software Service Charge & WEB Site Maintainence
Audit Fees
Expense As per Comprehensive Income
Less: Provision for Audit Fees
Expense As per Receipt & Payment

1,390,000	1,389,000
105,543	191,424
-	6,152
201,576	-
101,530	10,100
13,994	17,579
375	10,006
18,218	234,706
126,353	472,530
260	100
785	-
6,164	4,948
2,000	-
400	-
501,365	-
36,000	-
14,498	-
16,870	-
35,000	125,000
2,570,931	2,461,545
35,000	125,000
2,535,931	2,336,545



15.00 Program Cost

Training Center & Guest Room Cost	2,339,936	1,265,492
Conveyance & Travelling Cost	45,922	76,010
Nagorik Project	891,859	49,500
DUS-Supporting Cyclone Remal Affected Communities	-	3,957,255
SDA-Program/ Project Cost	-	5,254,801
Activity Cost	-	-
UNFPA Program Cost	-	109,252
RMNCAH Program Cost	-	3,593,371
Biogas- CPI Program Cost	9,333,153	12,668,938
Malala Fund (CAMPE) Program Cost	108,390	287,950
CDSIM Wash Up Project	2,760,953	2,059,929
Digital Skill Development Program Under Privileged Youth In Bangladesh-CLP	9,384,351	10,890,930
HCT Project Cost	-	3,587,421
SDA-Trace Project	570,953	-
Right to Grow Project Cost	1,295,700	8,973,979
	26,731,217	52,774,828



Society Development Agency (SDA)
Schedule of Fixed Assets
As at 30 June, 2026

Annexure- "A"

SI No.	Particulars	Cost				Rate of Dep.	Depreciation			Written down value as on 30 June 2026
		Opening Balance as on 01 July 2025	Addition during the year	Adjustment during the year	Closing Balance as on 30 June 2026		Opening Balance as on 01 July 2025	Charge during the year	Closing Balance as on 30 June 2026	
1	Furniture/Fixture	2,878,704	-	-	2,878,704	15%	703,281	326,313	1,029,594	1,849,110
2	Office Equipment	733,160	-	-	733,160	15%	326,482	61,002	387,484	345,676
3	Electric Equipment	589,244	-	-	589,244	15%	281,655	46,138	327,793	261,451
	Balance As on 30 June 2026	4,201,108	-	-	4,201,108		1,311,418	433,454	1,744,872	2,456,237
	Balance As on 30 June 2025	2,176,843	2,024,265	-	4,201,108		801,473	509,945	1,311,418	2,889,690

