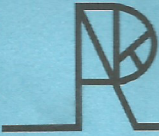


AUDIT REPORT AND ACCOUNTS OF

PEOPLES DEVELOPMENT COMMUNITY(PDC)

For the year ended 30th June 2026

এন, কে, রায় এন্ড কোং
 **N. K. ROY & CO.**
Chartered Accountants

16/A, B.B. Avenue (2nd Floor), Room No. 302
Dhaka-1000, Bangladesh

Phone : 956-3747, 951-3111 (Off), 911-2899 (Res).

Mobile : - 01732-006953, 01716-210700

E-mail : nikhilkantiroy15@gmail.com

AUDNOR'S REPORT

PEOPLES DEVELOPMENT COMMUNITY (PDC)

For the Year ended 30th Jun 2026

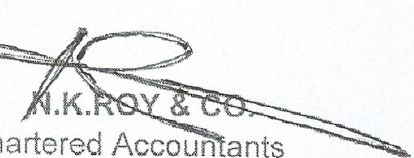
We have examined the annexed Statement of Financial Position as at 30 June 2026 and Receive & Payment, Income & Expenditure Account for the year ended on that date together with accompanying notes thereof 'PEOPLES DEVELOPMENT COMMUNITY (PDC)' along with related books, Vouchers and other relevant documents as prepared and produced to us for our verification and we report that'

In our opinion,

- a.) The Annexed Statement of Financial Position exhibits a true and fair view of the state of the Society's affairs as at 30th June 2026 and reflects the true picture of the result of its operation for the period then ended and that the Statement of Financial Position and Receive & Payment, Income & Expenditure Account contain all the information in the manner requires by the Bangladesh Accounting Standard.
- b.) The Society Maintained Proper books of accounts as required by law so far as appeared for our examination.
- c.) The Statement of Financial Position and Receive & Payment, Income & Expenditure Account are in agreement with the books of Accounts maintained by the Society and examined by us.
- A N D
- d.) The Statement of Financial Position and Receive & Payment, Income & Expenditure Account has been drawn up in conformity with the generally accepted Bangladesh Auditing Standard.

Dhaka Dated;
The,.....




N.K. ROY & CO.
Chartered Accountants

PEOPLES DEVELOPMENT COMMUNITY(PDC)
Z-Shah House,(5th Floor), 120/A, Motijheel C/A
Dhaka-1000

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30TH JUNE 2026

Particulars	Amount in BDT	
	30.06.2026	30.06.2025

ASSETS:

PROPERTY, PLANT & EQUIPMET:

119,897

401,445

LOAN DISBURSEMENT:

128,762,994

122,977,430

CASH & CASH EQUIVALENT:

4,764,053

5,386,452

TOTAL ASSETS:

133,646,944

128,765,327

FUND & LIABILITIES:

FUND ACCOUNT: B/F

130,574,944

125,693,327

Revolving Fund:

Balance as per last Account

3,032,000

3,032,000

LIABILITY FOR EXPENSES:

40,000

40,000

TOTAL FUND & LIABILITIES:

133,646,944

128,765,327

Excutive Director

Place: Dhaka

Dated:



N.K. ROY & CO.
Chartered Accountants

PEOPLES DEVELOPMENT COMMUNITY(PDC)

Z-Shah House,(5th Floor), 120/A, Motijheel C/A

Dhaka-1000

RECEIPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED 30TH JUNE 2026

INCOME:	Amount in BDT	
	30.06.2026	30.06.2025
<u>Opening Balance</u>		
Bank Interest	7,500	7,500
Reproductive Health Centre	2,928,234	2,762,485
Grants Received Free Opd Camp	5,223,152	4,928,229
Members Subscription and Grant	591,459	557,980
Mother and child care of PDC	7,021,777	6,624,318
Service charges	1,267,151	1,195,425
Loan Realised	2,977,540	2,809,000
Clinical Activities (PDC)	424,392	400,370
Social Marketing of condom	5,149,548	4,858,064
Sales	2,698,651	2,545,897
Total of Income	28,289,404	26,689,268
<u>PAYMENTS:</u>		
Nursery & Plantation	3,450,600	3,450,600
Workshop/Training/Seminar (DNS Fund)	8,056,200	8,056,200
Clinic Expenses	3,559,137	3,357,676
Staff Salary & Allowance	4,429,137	4,178,431
Office Rent	1,071,914	1,011,240
Conveyance	506,384	477,721
Entertainment	65,895	62,165
Printing & Stationery	219,826	207,383
Paper Bill	26,375	24,882
Audit Fees	40,000	40,000
Utilities Charge	714,610	674,160
Staff Food Cost	357,305	337,080
Loan disbursement	5,308,358	5,007,885
Patient Bed	59,551	56,180
Water Filter	25,000	25,000
Depreciation	281,548	345,064
Total of Payments	28,171,840	27,311,667
Excess of Income over Expenditure	4,881,617	4,764,053

Excutive Director

Place: Dhaka

Dated:



PEOPLES DEVELOPMENT COMMUNITY(PDC)

R.S. Bhaban (5th Floor), 120/A, Motijheel C/A
Dhaka-1000

Income & Expenditure Statement

FOR THE YEAR ENDED 30TH JUNE 2026

<u>INCOME:</u>	<u>Amount in BDT</u>	
	<u>30.06.2026</u>	<u>30.06.2025</u>
<u>Opening Balance</u>		
Cash & Bank Balance	4,764,053	5,386,452
Bank Interest	7,500	7,500
Reproductive Health Centre	2,928,234	2,762,485
Grants Received Free Opd Camp	5,223,152	4,928,229
Members Subscription and Grant	591,459	557,980
Mother and child care of PDC	7,021,777	6,624,318
Service charges	1,267,151	1,195,425
Loan Realised	2,977,540	2,809,000
Clinical Activities (PDC)	424,392	400,370
Social Marketing of condom	5,149,548	4,858,064
Sales	2,698,651	2,545,897
<u>Total Income</u>	<u>33,053,457</u>	<u>32,075,720.00</u>
<u>PAYMENTS:</u>		
Nursery & Plantation	3,450,600	3,450,600
Workshop/Training/Seminar (DNS Fund)	8,056,200	8,056,200
Clinic Expenses	3,559,137	3,357,676
Staff Salary & Allowance	4,429,137	4,178,431
Office Rent	1,071,914	1,011,240
Conveyance	506,384	477,721
Entertainment	65,895	62,165
Printing & Stationery	219,826	207,383
Paper Bill	26,375	24,882
Audit Fees	40,000	40,000
Utilities Charge	714,610	674,160
Staff Food Cost	357,305	337,080
Loan disbursement	5,308,358	5,007,885
Patient Bed	59,551	56,180
Water Filter	25,000	25,000
Depreciation	281,548	345,064
<u>Total Payment</u>	<u>28,171,840</u>	<u>27,311,667</u>
Excess of Income Over Expenditure	4,881,617	4,764,053
	<u>33,053,457</u>	<u>32,075,720</u>

Excutive Director

Place: Dhaka

Dated:



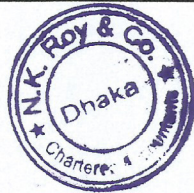
PEOPLES DEVELOPMENT COMMUNITY(PDC)

Z-Shah House,(5th Floor), 120/A, Motijheel C/A
Dhaka-1000

SCHEDULE OF FIXED ASSETS

AS AT 30TH JUNE 2026

PARTICULARS	Balance as on Previous Year 30/06/2025	Addition during the Year	Total as on 30/06/2025	Depreciation		W.D. Value as on 30/06/2026
				Rate	Amount	
Table	16,998.00	-	16,998	10%	1,700.00	15,298
Chair	17,302.00	-	17,302	10%	1,730.00	15,572
Bench	1,339.00	-	1,339	10%	134.00	1,205
File Cabinet	3,034.00	-	3,034	10%	303.00	2,731
Steel Almirah	18,202.00	-	18,202	10%	1,820.00	16,382
Fan	27,457.00	-	27,457	15%	4,119.00	23,338
Shofa	6,014.00	-	6,014	20%	1,203.00	4,811
Racks (Wooden)	911.00	-	911	10%	91.00	820
Bicycles	3,243.00	-	3,243	15%	486.00	2,757
Computer	78,553.00	-	78,553	15%	11,783.00	66,770
Hunda	12,026.00	-	12,026	20%	2,405.00	9,621
Patient Bed	440,886.00	-	440,886	15%	66,133.00	374,753
Water Filter	59,792.00	-	59,792	20%	11,958.00	47,834
Ambulance	876,890.00	-	876,890	20%	175,378.00	701,512
Mike Set	11,525.00	-	11,525	20%	2,305.00	9,220
Total	1,620,010	-	1,620,010		281,548	1,338,827



PEOPLES DEVELOPMENT COMMUNITY(PDC)
Z-Shah House,(5th Floor), 120/A, Motijheel C/A
Dhaka-1000
Notes to Account

FOR THE YEAR ENDED 30TH JUNE 2026

<u>Particulars</u>	<u>Amount in BDT</u>	
	30.06.2026	30.06.2025

PROPERTY, PLANT & EQUIPMET:

Opening Balance	401,445	746,509
Addition during the year	-	-
Total	401,445	746,509
Less Depreciation	281,548	345,064
Amount of the Year	119,897	401,445

LOAN DISBURSMENT:

Last year outstanding (A)	122,977,430	116,527,520
Current year Disbursement (B)	5,308,358	5,007,885
Total Outstanding (A+B=C)	131,740,534	125,786,430
Loan Realised (D)	2,977,540	2,809,000
Current year Outstanding (C-D)=E	128,762,994	122,977,430

CASH & CASH EQUIVALENT:

Cash in hand & Cash at Bank	4,764,053	5,386,452
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FUND & LIABILITIES:

FUND ACCOUNT: B/F

Opening Balance	125,693,327	120,929,274
Add: Excess Income over Expenditure	4,881,617	4,764,053
Add: Excess of Income over Expenditure	130,574,944	125,693,327

Revolving Fund:

Opening Balance		
Addition during the Year	3,032,000	3,032,000

LIABILITY FOR EXPENSES:

	40,000	40,000
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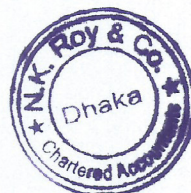
Total

133,646,944	128,765,327
133,646,944	128,765,327
0	-

Excutive Director

Place: Dhaka

Dated:



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