

**Independent Auditors' Report
&
Audited Consolidated Financial Statements
of
Dnet
For the year ended 30 June 2022**

Dnet
Independent Auditors' Report and Consolidated Financial Statements
For the Year Ended 30 June 2022

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Independent Auditor's Report**To the Governing Body of Dnet****Report on the audit of the Consolidated Financial Statements****Opinion**

We have audited the Consolidated financial statements of 'Dnet' which comprise the Consolidated Statement of Financial Position as at **30 June 2022**, the Consolidated Statement of Comprehensive Income, Consolidated Statement of Changes in Fund, Consolidated Statement of Cash Flows for the year then ended and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements presented fairly, in all material respects, the financial position of the Organization as at **30 June 2022** and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Organization in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) By-Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to notes 3.21 of the financial statements, which describe matter related to implementation of 'IFRS 16 Leases' including preliminary assessment of this impact as assessed by management of the Organization. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' 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 expected to influence the economic decisions of users taken on the basis of these financial statements.



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member firm of

safe
ACCOUNTANTS

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 but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- 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 Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosure 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 auditors' report. However, future events or conditions may cause the Organization 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


We also report the following:

- a) We have obtained all the information and explanation which to best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof.
- b) In our opinion, proper books of account as required by law have been kept by the Organization so far as it appeared from our examination of those books.
- c) The Organization's statement of financial position, statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Dhaka;
Dated: 12 APR 2023



Signed for & on behalf of
Basu Banerjee Nath & Co.
Chartered Accountants

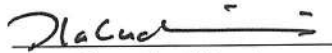

Uzzal Deb Nath, FCA
Partner
ICAB Enrollment No. 1176

DVC: 2304161176AS231348

Dnet
Consolidated Statement of Financial Position
As at 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
ASSETS			
Non Current Assets		21,331,817	21,224,942
Property, Plant and Equipment	4.00	2,822,084	3,042,128
(Less: Accumulated Depreciation)			
Intangible Assets	5.00	1,506,133	1,179,214
(Less: Accumulated Amotization)			
Investment	6.00	17,003,600	17,003,600
Current Assets		46,551,332	63,514,746
Loan, Advance & Prepayment	7.00	906,601	910,461
Advance Income Tax	8.00	2,690,731	2,809,422
Inter Project Loan	9.00	-	-
Inter Company Loan	10.00	500,000	500,000
Accounts Receivable	11.00	8,135,773	13,439,295
Security Deposit	12.00	-	-
Cash & Cash Equivalents	13.00	34,318,228	45,855,568
TOTAL ASSETS		67,883,149	84,739,688
FUND & LIABILITIES			
Fund		55,726,846	78,556,834
Fund Account	14.00	43,923,819	56,621,418
Fixed Assets Fund	15.00	1,286,912	1,598,087
Intangible Assets Fund	16.00	855,125	1,087,281
HR Management Fund	17.00	5,014,326	12,687,738
Grant in Advance	18.00	4,646,665	6,562,310
Liabilities		12,156,303	6,182,854
Accounts Payable	19.00	3,099,946	4,013,543
Provision for Expenses	20.00	638,814	2,041,621
Loan & Advance	21.00	106,357	127,690
Inter Project Loan	22.00	-	-
Bank Loan	23.00	8,311,186	-
Inter Company Loan	24.00	-	-
TOTAL FUND & LIABILITIES		67,883,149	84,739,688


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


Executive Director
Dnet


Chairperson
Dnet

Signed in terms of our report of even date.

Signed for & on behalf of
Basu Banerjee Nath & Co.
Chartered Accountants


Uzzal Deb Nath, FCA
Partner

ICAB Enrollment No. 1176

DVC: 2304161176AS231348


Dhaka;
Dated: 12 APR 2023



Dnet
Consolidated Statement of Comprehensive Income
For the year ended 30 June 2022

Particulars	Notes	Amount in Taka	
		30 June 2022	30 June 2021
A. INCOME			
Grant/Donation Income	25.00	59,290,380	70,254,856
Revenue from Service	26.00	28,641,210	34,614,625
Others Income	27.00	1,136,678	6,150,466
TOTAL INCOME		89,068,267	111,019,946
B. EXPENDITURES			
Salaries and Benefits	28.00	57,129,612	57,355,001
Rent and Utility	29.00	6,858,232	5,612,006
Stationeries and Printing	30.00	626,665	475,763
Office Maintenance Cost	31.00	2,046,387	1,855,082
Branding and Promotion	32.00	34,500	143,215
Research and Development	33.00	43,145	14,147,551
Professional Services	34.00	110,000	187,675
Training Expenses	35.00	-	-
Seminar, Workshop, Meeting & Events	36.00	303,860	139,991
Traveling Allowances/Daily Allowances	37.00	596,381	740,579
Website Development & Management	38.00	105,000	31,890
Postal Charges and Courier	39.00	240	1,020
Office Equipment (Expenses)	40.00	-	-
Service Management Cost	41.00	5,038	-
Program Expenses	42.00	31,329,290	21,501,210
Other Expenses	43.00	2,489,414	3,398,413
Total Expenditure (Before Tax)		101,677,764	105,589,395
Income Tax	44.00	88,102	1,581,940
Balance of Income & Expenditures (After Tax)		(12,697,599)	3,848,611
		89,068,267	111,019,946

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


Executive Director
Dnet


Chairperson
Dnet

Signed in terms of our report of even date.

Signed for & on behalf of
Basu Banerjee Nath & Co.
Chartered Accountants


Uzzal Deb Nath, FCA
Partner

ICAB Enrollment No. 1176

DVC: 2304161176AS231348

Dhaka;

Dated: 12 APR 2023



Dnet
Consolidated Statement of Changes in Fund Account
For the year ended 30 June 2022

Particulars	Fund Account	Excess/ (Deficit) of Income	Total Taka
Balance as on 01 July 2021	57,770,722	(1,149,304)	56,621,418
Add: Addition During the year	-	(12,697,599)	(12,697,599)
Add: Transfer from other project	-	-	-
	57,770,722	(13,846,903)	43,923,819
Less: Adjustment during the year	-	-	-
Less: Transfer to other projects	-	-	-
Balance as on 30 June 2022	57,770,722	(13,846,903)	43,923,819


Balance as on 01 July 2020	57,770,722	-	57,770,722
Add: Addition During the year	-	3,851,007	3,851,007
Add: Transfer from other project	-	-	-
	57,770,722	3,851,007	61,621,729
Less: Adjustment during the year	-	5,000,311	5,000,311
Less: Transfer to other projects	-	-	-
Balance as on 30 June 2021	57,770,722	(1,149,304)	56,621,418




Dnet
Consolidated Statement of Cash Flows
As at 30 June 2022


Particulars	Amount in Taka	
	30 June 2022	30 June 2021
A. Cash flows from operating activities		
Surplus/(Deficit)	(12,697,599)	3,848,611
Adjustments for:		
Depreciation	1,685,003	2,028,631
Amortization	305,081	303,714
Adjustment in Fund Account	684,729	43,214,031
(Increase)/Decrease in Accounts Receivables	5,305,523	7,985,061
(Increase)/Decrease in Loan, advance and prepayments	3,860	635,692
(Increase)/Decrease in Security Deposits	-	17,500
(Increase)/Decrease in Advance Income Tax	118,691	752,887
Increase/(Decrease) in Accounts Payable	(913,597)	2,515,692
Increase/(Decrease) in Provision for Expenses	(1,402,807)	252,823
Increase/(Decrease) in HR management fund	(7,673,412)	(4,380,089)
Increase/(Decrease) in Grant in advance	(1,915,645)	3,741,473
Increase/(Decrease) in Fixed Assets Fund	(311,175)	(212,960)
Increase/(Decrease) in Intangible assets fund	(232,156)	(300,057)
Net cash from Operating Activities	(17,047,505)	60,403,009
B. Cash flows from Investing Activities		
Purchase of Property, Plant and Equipment	(1,464,959)	(1,896,518)
Purchase of Intangible Asset	(630,000)	(20,000)
Investment	(706,062)	(12,369,737)
Net Cash Used in Investing Activities	(2,801,021)	(14,286,255)
C. Cash flows from Financing Activities		
Bank Loan	8,311,186	(13,802,991)
Short Term Loan (Assets)	-	(7,669,006)
Short Term Loan (Liability)	-	1,790,000
Net cash used in Financing Activities	8,311,186	(19,681,997)
D. Net increase in cash and cash equivalents (A+B+C)	(11,537,340)	26,434,757
E. Cash and cash equivalents at beginning of period	45,855,568	19,420,812
F. Cash and cash equivalents at end of period	34,318,228	45,855,568

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


Executive Director
Dnet


Chairperson
Dnet

Signed in terms of our report of even date.
Signed for & on behalf of
Basu Banerjee Nath & Co.
Chartered Accountants


Uzzal Deb Nath, FCA
Partner

ICAB Enrollment No. 1176

DVC: 2304161176 AS 231348

Dhaka;

Dated: 12 APR 2023



Dnet
Notes to the Consolidated Financial Statements
For the year ended 30 June 2022

1.00 Background:

Dnet, a not-for-profit social enterprise, was established in 2001 under the Registration # S-2601(14)/2001 dated August 08, 2001 from the Registrar of Joint Stock Companies and Firms, Bangladesh and having its registered office 4/8 Humayun Road, Block# B, Mohammadpur Dhaka 1027. NGO Affairs Bureau, Bangladesh vide registration No # 1918, dated April 07, 2004, renewed on 26th May 2019 up to 6 April, 2029 with a vision for a society where information and knowledge facilitates all stakeholders participation in generation of wealth and its equitable distribution for poverty alleviation. Dnet pioneered in research on using ICT as a primary means for alleviating poverty, empowerment through minimizing the digital divide and access to information, civic participation, capacity development and employment generation. These endeavors have helped the organization to transcend the national boundary and become visible in the global context. Since inception Dnet has been trying to develop evidence based practical models that would harness the power of mobile, web and new technologies to ensure empowerment of rural population.

Dnet pioneered in research/innovation of models and strategies using ICT as a primary tool to support and provide service to hard-to-reach population in isolated rural areas of Bangladesh. The models developed by Dnet for empowerment of different target population in different sectors such as livelihood, health, education have proved to have excellent scalability and reliability. Apart from that over the years Dnet also developed expertise in content development encompassing various issues of aforementioned sectors. Multilateral collaborations with GO's, NGO's, development partners, donor agencies has strengthen the organization's ability to undertake large scale programs and ensure smooth execution. Dnet has a highly active work environment with group of motivated employees and an efficient administration who are dedicated towards the cause that the organization is serving.

2.00 Principal activities:

- a) Conducting extensive empirical and social research to develop sustainable models for social change, improvement of livelihood and empowerment of targeted population.
- b) Develop livelihood, educational and knowledge products and contents.
- c) Campaign and build mass awareness on social problems and issues of importance.
- d) Improving livelihood of woman through empowerment, better health, access to information etc.
- e) Ensuring citizens right through developing easy access to information.
- f) Using ICT as tool of empowerment of mass population and access to livelihood information.
- g) To function as an agency for undertaking and promoting study, research and dissemination of knowledge in the field of development economics and other sciences related to planning for national development and poverty alleviation through use of ICTs.
- h) To collect information and generate data, conduct investigations, and undertake research projects for purposes of planning and formulation of policies, and of implementation of plans and policies regarding development and economic growth through use of ICTs.
- i) To provide information and offer advice on modern research techniques and methodology in economics and other social sciences.

2.01 List of the project with Description:

Sl. No.	Project Name	Donor Name	Objective
1	Computer Literacy Program (CLP) for Under-privileged Youth in Bangladesh	Computer Literacy Program Volunteers for Under-privileged, NJ, USA	Computer Literacy Program (CLP) for Under-privileged Youth in Bangladesh "project is to create interactive and effective learning environment in secondary schools of Bangladesh through ICT based initiatives.
2	Pushti Ambassadors Partnership	BoP Innovation Center	"Pushti Ambassador Partnership" was started with the vision of creating employment opportunities mainly focusing on the "Women Entrepreneurship. The goal of the project is to develop opportunities for women empowerment and nutritional demand in order to improve the standard of living of the marginalized group living in the rural area.
3	Foster Responsible Digital Citizenship in Bangladesh	Friedrich Naumann Stiftung Fur die Freiheit (FNF)	To contribute to a safe and secure digital environment, specially for young people, for freedom of expression and critical thinking in Bangladesh.



4	Strengthening Cities of Bangladesh on Preventing Violent	Institute for Strategic Dialogue (ISD)	Enhanced effectiveness of PVE (preventing violent extremism) activities in the Dhaka North City Corporation (DNCC) area by strengthening collaboration and knowledge on PVE between civil society organizations and local governments for joint initiatives.
5	MaMoni Maternal and Newborn Care Strengthening	Save The Children International	The aim of this project is to increase equitable utilization of quality maternal and newborn care services.
6	Road (to) Inclusive Governance (RIGHTS)	Manusher Jonno Foundation (MJF)	Public institution are capacitated with technology solutions to comply the provisions of the RTI Act and effective service planning for the PwDs towards better governance.
7	Shaping Including Finance Transform.....SHIFT MDRRM	UN Capital Development Fund	This is an initiative of UNCDF, Dnet, FBCCI and BDMS supported by the European Union that aims to enhance growth and competitiveness of retail merchants in rural Bangladesh through vertical integration with FMCG value chains and horizontal integration with financial service value chains, especially through the introduction and use of digital business technologies.
8	Empowering Underprivileged Adolescents through ICT Skills	United Nations Children's Fund (UNICEF)	In partnership with UNICEF, Dnet is working to build capacity of underprivileged adolescents with ICT, life skills and career skills- connecting them with the local job market.
9	Catalyzing Women's Entrepreneurship	Economic and Social Commission for Asia and the Pacific (ESCAP)	To foster innovations for the empowerment of marginalized communities with special emphasis on women focusing on technology and access to information and knowledge, and networks they need to grow their business.

3.00 Accounting policies

3.01 Basis of preparation of financial statements

The financial statements of the organization have been drawn up on a going concern basis under the historical cost convention. Accrual basis of accounting has been followed in recording and reporting the transactions during the year.

3.02 Property, plant & equipment and Intangible Assets

Property, plant and equipment: Property, plant and equipment are shown at cost less accumulated depreciation.

Depreciation and Amortization

Depreciation on tangible are computed using "Straight Line method" at rates varying from 10% to 30% depending upon the useful life of each asset. Depreciation on fixed assets addition has been charged according to policy of Accounting & Finance Manual. Depreciation was charged on items from the acquisition date.

Depreciation on the Property, Plant and Equipment (including addition) has been applied on the rates as follows:

Name of the assets	Rate of depreciation (%)
Computer and Equipment	30%
Vehicle	20%
Furniture and Fixture	20%
Resource Material	30%
Leasehold Improvement	20%

Amortization on intangible assets are computed using "Straight Line method" at @ 10% of each asset. Amortization on intangible assets addition has been charged according to policy of Accounting & Finance Manual. Amortization was charged on items from the acquisition date.

Amortization on the tangible assets (including addition) has been applied on the rates as follows:

Name of the assets	Rate of depreciation (%)
Intangible Assets	10%



3.03 Accounting for grants:

Grants are recognized as income in accordance with International Accounting Standard (IAS) 20, i. e. grant income is recognized over the years necessary to match them with the related costs of that years.

3.04 Basis of consolidation:

Consolidation has been done by adding together the line items of the financial statements of different projects and core account. Any inter-project transactions have been properly eliminated during consolidation.

3.05 Related party transactions:

During the year Dnet made some transactions with Multimedia Content and Communication Limited, Life Chord Limited, Junction Bangladesh Limited, Kite Bangladesh Limited and Infolady Social Enterprise Limited which are regarded as related party to the organization. Detail of those transactions are as follows:

Sl. No.	Transaction made by	Transaction made to	Nature of transaction	Amount (Taka)
2	Dnet	Junction Bangladesh Limited	Short Term Loan-Assets (Closing Balance)	500,000
			Sundry Debtors (Closing Balance)	2,923,263
4	Dnet	Life Chord Limited	Accounts Receivable (Closing Balance)	365,718
			Sundry Debtors (Closing Balance)	28,808

3.06 Functional and Presentation Currency:

The financial statements are expressed in Bangladesh Taka which is both functional currency and reporting currency of the business. The figures of financial statements have been rounded off to the nearest Taka.

3.07 Accounts Receivables

Accounts Receivables are recognized initially at original invoice amount and subsequently measured at the remaining amount less allowances for bad and doubtful receivables at the year end.

3.08 Accounts Payables

Accounts Payables are recorded based on original invoice submitted by vendors after receiving goods and services satisfactorily. Apart from this, some amount is recorded as Sundry Creditors for non operating expenses.

3.09 Advance, Deposits 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. Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition, prepayments are carried at cost less charges to profit and loss account.

3.10 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and cash at banks which are held and available for use by the Organization without any restriction as per "IAS 7" Statements of Cash Flows. For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand, deposits held at financial institutions. Bank overdrafts that are repayable on demand and form an integral part of the Organization's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

3.11 Income Tax

The organization is paying Tax at the rate of "Individual Rate" from 1st July 2021 to 30th June 2022 on proceed realization which will be regarded as final tax liability as per Finance Act. 2021-22. The organization does practice deferred Taxation and deferred tax assets or liability are recognized in the Statement of Financial Position from the current year.

3.12 Foreign Currency Transactions

The financial records of the organization are maintained and the financial statements are stated in Bangladeshi Taka. As the organization doesn't have any foreign currency account so foreign currency received from donor is converted into Bangladeshi Taka and reported as well. In case of foreign currency, gain or loss is adjusted with the donor contracts value so it doesn't affect.

3.13 Provision for Current Tax

The provision for Income Tax is made based on "Individual Rate" as per Finance Act.



3.14 Statement of Compliance:

The financial statements of the Organization under reporting have been prepared on a going concern basis following accrual basis of accounting except for the cash flow statement in accordance with the International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as adopted in Bangladesh by the Institute of Chartered Accountants of Bangladesh.

Compliances:

As required, the sole proprietorship organization complies with the following major legal provisions :

- b) The Income Tax Ordinance, 1984
- c) The Income Tax Rules, 1984
- d) The Value Added Tax and Supplementary Duty Act, 2012

3.15 Application of Standards:

The financial statements have been prepared in compliance with the requirement of IASs (International Accounting Standards) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs are applied to the financial statements for the year under audit:

<u>Ref. No.</u>	<u>Accounting Standards</u>	<u>Status</u>
IAS-1	Presentation of financial statements	Applicable
IAS-7	Statement of Cash Flows	Applicable
IAS-8	Accounting Policies, Changes in Accounting Estimates and Errors	Applicable
IAS-12	Income Taxes	Applicable
IAS-16	Property & Equipment	Applicable
IAS-23	Borrowing Cost	Applicable
IAS-24	Related Party Transaction	Applicable
IFRS-15	Revenue from Contracts with Customers	Applicable
IFRS-16	Leases	Applicable

3.16 Basis of Measurement:

The financial statements have been prepared on historical cost basis.

3.17 Use of Estimates and Judgments:

The preparation of these financial statements is in conformity with IFRSs which requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing concern basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

3.18 Presentation of Financial Statements:

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

- a) Statement of Financial Position
- b) Statement of Comprehensive Income
- d) Statement of Cash Flows and
- e) Notes, comprising a summary of significant accounting policies and explanatory information.

3.19 IFRS 15 Revenue From Contracts with Customers

The organization follows IFRS 15 when reporting information about the nature, amount, timing and uncertainty of revenue and cash flows from a contract with a customer. The organization also recognizes revenue to depict the transfer of promised goods or services to the customer in an amount that reflects the consideration to which it expects to be entitled in exchange for those goods or services.

Under IFRS 15, the Organization applies the following five steps for revenue recognition:

Step 1: Identify the Contract with a Customer.

Step 2: Identify the Performance Obligations.

Step 3: Determine the Transaction Price.

Step 4: Allocate the Transaction Price to the Performance Obligations.

Step 5: Recognize Revenue when Performance Obligations are Satisfied.

Therefore, revenues are recognized when products are dispatched to customers and when Performance Obligations are Satisfied, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods.



3.20 Borrowing Cost:

As per "IAS 23" Borrowing Costs Interest is payable on facilities from banks and overdrafts at normal commercial rates. Borrowing costs are recognized as expenses in the year in which they are incurred. Borrowing costs related to property and equipment up to the year of completion of erection are capitalized and those for the subsequent year is charged in the statement of profit or loss and other comprehensive income.

3.21 IFRS 16: Leases

While implementing IFRS 16, the Organization observed that IFRS 16 is expected to have impact on various regulatory capital and liquidity ratios as well as other statutory requirements issued by various regulators. In addition, there are no direction from National Board of Revenue (NBR) regarding treatment of lease rent, depreciation on ROU assets and interest on lease liability for income tax purposes and applicability of VAT on such items. Finally, paragraph 5 of IFRS 16 provide the recognition exemptions to short-term leases and leases for which the underlying asset is of low value. Although, paragraphs B3 to B8 of the Application Guidance (Appendix B) of IFRS 16 provide some qualitative guidance on low value asset, but these guidance is focused towards moveable asset. Immovable asset like rental of premises (i.e. real estate) is not covered on those guidance, nor any benchmark on quantification guidance on low value items have been agreed locally in Bangladesh.

Nevertheless, as a first step the Organization has defined 'low value asset' which are to be excluded from IFRS 16 requirements. Thereafter, the Organization has reviewed lease arrangements for 'office premises' for consideration under IFRS 16.

As per the preliminary assessment of leases for 'office premises', the Organization has concluded that the potential impact of these lease items in the Consolidated Statement of Financial Position and Consolidated Statement of Comprehensive Income of the Organization for the year 2022 is not considered to be material. Therefore, considering the above implementation issues the Organization has not taken IFRS 16 adjustments on the basis of overall materiality as specified in the materiality guidance in the 'Conceptual Framework for Financial Reporting' and in International Accounting Standard 1 'Presentation of Financial Statements'. However, the Organization would continue to liaise with regulators and observe the market practice for uniformity and comparability and comparability, and take necessary actions in line with regulatory guidelines and market practice.

3.22 General:

Figures in the financial statements and notes have been rounded off to the nearest Taka. Previous year's figures have been rearranged wherever considered necessary for the purpose of comparison.



Particulars		Amount in Taka	
		30 June 2022	30 June 2021
4.00 Property, Plant and Equipment			
Opening balance (at cost)		40,248,239	43,671,780
Add: Addition made during the year		1,464,959	1,896,518
Add: Transferred from Other Project		-	802,690
		41,713,198	46,370,988
Less: Disposal made during the year		853,647	5,043,278
Less: Transferred to other project		-	1,079,472
Less: Accumulated Depreciation		38,037,466	37,206,110
Written Down Value (WDV)		2,822,084	3,042,128
5.00 Intangible Assets			
Opening balance (at cost)		3,844,494	3,824,494
Add: Addition made during the year		630,000	20,000
		4,474,494	3,844,494
Less: Accumulated Amortization		2,968,361	2,665,280
Written Down Value (WDV)		1,506,133	1,179,214
6.00 Investment			
Investment in Subsidiaries	6.01	17,003,600	17,003,600
Investment in Associates	6.02	-	-
		17,003,600	17,003,600
6.01 Investment in Subsidiaries			
Opening balance		17,003,600	38,403,406
Add: Addition made during the year		-	-
		17,003,600	38,403,406
Less: Adjustment made during the year		-	21,399,806
Closing balance		17,003,600	17,003,600
Breakup of closing balance:			
Cash Investment:			
Dnet		17,003,600	17,003,600
Fair Price International Pvt. Limited		1,530,000	1,530,000
Junction Bangladesh Limited		1,400,000	1,400,000
KITE Bangladesh Limited		4,173,600	4,173,600
Life Chord Limited		9,900,000	9,900,000
Total		17,003,600	17,003,600
6.02 Investment in Associates			
Opening balance		-	300,000
Add: Addition made during the year		-	-
		-	300,000
Less: Adjustment made during the year.		-	300,000
Less: Transferred to other project		-	-
Closing balance		-	-
7.00 Loan, Advance & Prepayment			
Advance Office Rent	7.01	620,000	620,000
Advance to Staff	7.02	229,525	20,000
Loan, Advance & Prepayment	7.03	57,076	270,461
Total		906,601	910,461
7.01 Advance Office Rent			
Opening balance		620,000	620,000
Add: Addition made during the year		-	-
		620,000	620,000
Less: Adjustment made during the year		-	-
Closing balance		620,000	620,000
Breakup of closing balance			
Dnet		620,000	620,000
Sayed Mosharrof Hossain		620,000	620,000
Total		620,000	620,000
7.02 Advance to Staff			
Opening balance		20,000	556,752
Add: Addition made during the year		8,581,096	5,129,419
		8,601,096	5,686,171
Less: Adjustment made during the year		8,371,571	5,666,171
Closing balance		229,525	20,000



Particulars	Amount in Taka	
	30 June 2022	30 June 2021
Breakup of closing balance		
Dnet	-	20,000
Ruba E Raihan	-	20,000
Pushti Ambassadors Partnership	229,525	-
Md. Zahirul Islam	175,125	-
S. M. Imtiaz Bhuiya Sourav	54,400	-
Total	229,525	20,000
7.03 Loan, Advance & Prepayment		
Opening balance	270,461	369,401
Add: Addition made during the year	1,012,952	1,362,724
	1,283,413	1,732,125
Less: Adjustment made during the year	1,226,337	1,461,664
Closing balance	57,076	270,461
Breakup of closing balance		
Dnet	57,076	270,461
Elite Security Services Limited	3,750	86,250
GLITCH	-	160,000
Krishibid Institution Bangladesh	24,211	24,211
Family Planning Association of Bangladesh	14,902	-
Pragati Insurance Limited	14,213	-
Total	57,076	270,461
8.00 Advance Income Tax		
Opening balance	2,809,422	4,308,661
Add: Addition made during the year	1,661,759	1,870,013
Add: Transferred from other project	533,731	8,261
	5,004,912	6,186,935
Less: Adjustment made during the year	2,314,181	3,377,513
Less: Transferred to other project	-	-
Closing balance	2,690,731	2,809,422
Breakup of closing balance		
Dnet	2,690,731	2,809,422
Total	2,690,731	2,809,422
9.00 Inter Project Loan		
Inter Project Loan (Assets)	9.01	-
Inter Project Loan (Assets)_New Office	9.02	-
	-	-
9.01 Inter-Project Loan (Assets)		
Opening balance	4,639,479	4,671,679
Add: Addition made during the year	6,596,254	1,680,000
	11,235,733	6,351,679
Less: Realization/Adjustment made during the year	8,003,717	1,712,200
Less: Transferred to other project	-	-
	3,232,016	4,639,479
Less: Inter-project transaction	3,232,016	4,639,479
Closing balance	-	-
Breakup of closing balance :		
HR Management Fund	3,232,016	4,639,479
Dnet	1,582,516	4,639,479
English and Digital for Girls Education (EDGE)	1,649,500	-
Total	3,232,016	4,639,479
9.02 Inter Project Loan (Assets)_New Office		
Opening balance	5,838,190	5,838,190
Add: Addition made during the year	-	-
	5,838,190	5,838,190
Less: Realization/Adjustment made during the year	5,838,190	-
	-	5,838,190
Less: Inter Project Loan (Liabilities)	-	5,838,190
Closing balance	-	-
Breakup of closing balance:		
HR Management Fund	-	5,838,190
Dnet	-	5,838,190
	-	5,838,190



Particulars		Amount in Taka	
		30 June 2022	30 June 2021
10.00 Inter Company Loan			
Opening balance		500,000	8,169,006
Add: Addition made during the year		-	-
		500,000	8,169,006
Less: Realization/Adjustment made during the year		-	7,669,006
Closing balance		500,000	500,000
Breakup of closing balance:			
Dnet		500,000	500,000
Junction Bangladesh Limited		500,000	500,000
Total		500,000	500,000
11.00 Accounts Receivable			
Accounts Receivables	11.01	4,818,712	7,214,964
Foreign Grant Receivable	11.02	364,989	3,040,888
Local Grant Receivable	11.03	-	260,180
Sundry Debtors	11.04	2,952,071	2,923,263
Total		8,135,773	13,439,295
11.01 Accounts Receivables			
Opening balance		7,214,964	7,766,867
Add: Addition made during the year		26,344,985	32,069,806
		-	-
		33,559,949	39,836,673
Less: Realization/Adjustment made during the year		28,741,237	32,621,709
Less: Transferred to other projects		-	-
Closing balance		4,818,712	7,214,964
Less: Inter-project transaction		-	-
		4,818,712	7,214,964
Breakup of closing balance			
Dnet		3,935,301	7,214,964
Banglalink Digital Communications Limited		45,491	45,491
Central Procurement Technical Unit		1,317,182	2,830,891
Crown Agents Limited		-	670,170
Dr. Kamal Hossain & Associates		59,250	-
Family Planning Association of Bangladesh		-	238,095
Ghurbo Limited		38,096	38,096
Global Alliance for Improved Nutrition		-	836,982
Infolady Social Enterprise Limited		21,286	21,286
International Labour Office (ILO)		1,301,728	-
Life Chord Limited		365,718	-
MAX Foundation		20,362	20,362
mPower Social Enterprises Ltd.		-	916,000
Multimedia Content & Communications Limited		124,711	1,115,187
Partners in Health and Development (PHD)		335,571	-
Pathfinder International		-	377,436
Robi Axiata Limited		45,239	45,239
Save the Children International in Bangladesh		225,617	24,679
Udayan Swabolombee Sangstha		35,050	35,050
Developing a Web-Based Case Management & Document System (CMDS)		540,293	-
Helvetas Swiss Intercooperation		540,293	-
Development Mobile Phone Based Alert System (MBAS)		243,118	-
CARE Bangladesh		243,118	-
HR Management Fund		100,000	-
Dnet Employee Gratuity Fund		100,000	-
Total		4,818,712	7,214,964
<i>**Deferred income tax is provided in full, using the balance sheet method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements in accordance with the provisions of IAS 12. Currently enacted tax rates are used in the determination of deferred income tax.</i>			
11.02 Foreign Grant Receivable			
Opening balance		3,040,888	1,379,737
Add: Addition made during the year		3,669,998	4,489,869
		6,710,887	5,869,606
Less: Adjustment made during the year		6,345,898	2,828,718
Closing balance		364,989	3,040,888
Less: Inter-project accounts receivables		-	-
		364,989	3,040,888



Particulars		Amount in Taka	
		30 June 2022	30 June 2021
Breakup of closing balance			
Foster Responsible Digital Citizenship in Bangladesh		364,989	2,958,605
Friedrich Naumann Stiftung Fur die Freiheit		364,989	2,958,605
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	82,283
Institute for Strategic Dialogue		-	82,283
Total		364,989	3,040,888
11.03 Local Grant Receivable			
Opening balance		260,180	-
Add: Addition made during the year		1,026,011	520,839
Add: Transferred from other project		-	-
		1,286,191	520,839
Less: Realization/Adjustment made during the year		1,286,191	260,659
Less: Inter-project accounts receivables		-	-
Closing balance		-	260,180
Breakup of closing balance			
Catalyzing Women's Entrepreneurship		-	260,180
Economic and Social Commission for Asia and the Pacific		-	260,180
Total		-	260,180
11.04 Sundry Debtors			
Opening balance		5,724,241	16,512,284
Add: Addition made during the year		15,178,366	19,046,026
		20,902,607	35,558,310
Less: Realization/Adjustment made during the year		17,023,108	29,834,069
		3,879,499	5,724,241
Less: Inter-project transaction		927,428	2,800,978
Closing balance		2,952,071	2,923,263
Breakup of closing balance			
HR Management Fund		545,793	2,508,091
Dnet		-	1,889,727
Foster Responsible Digital Citizenship in Bangladesh		-	57,367
Junction Bangladesh Limited		545,793	545,793
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	15,204
Dnet		3,333,706	3,216,150
Catalyzing Women's Entrepreneurship		-	315,733
Develop Mobile Phone Based Alert System_CARE		238,933	-
Develop Web-Based Case Management & Document		593,659	-
Foster Responsible Digital Citizenship in Bangladesh		94,836	454,483
Junction Bangladesh Limited		2,377,470	2,377,470
Life Chord Limited		28,808	-
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	68,464
Total		3,879,499	5,724,241
12.00 Security Deposit			
Opening balance		-	17,500
Add: Addition during this period		-	-
		-	17,500
Less: Adjustment during this period		-	17,500
Closing Balance		-	-
13.00 Cash and Cash Equivalents			
Cash in hand	13.01	-	11,440
Cash at bank	13.02	10,554,266	22,786,228
Investment in Banking/Non Banking Inst.	13.03	23,762,961	23,056,900
Revenue Stamps/Prize Bonds	13.04	1,000	1,000
Total		34,318,228	45,855,568
13.01 Cash in hand		-	11,440
Total		-	11,440
Dnet		-	9,321
HR Management Fund		-	2,119
Total		-	11,440



Particulars			Amount in Taka	
			30 June 2022	30 June 2021
13.02 Cash at bank	A/C. No.	Name of Bank & Branch		
DNET	148.120.380	DBBL, Ring Road	187,875	1,802,156
Dnet			187,875	1,802,156
DNET	1514104914373001	BRAC, Ring Road	314,290	-
Dnet			314,290	-
DNET	08636000065	Bank Asia Ltd, Ring Road	4,300,934	13,857,771
Computer Literacy Program (Bangladesh)			897,876	-
Catalyzing Women's Entrepreneurship			-	72,101
Developing a Web-Based Case Management & Document System (CMDS)			53,366	-
Developing Digital Intervention for Adolescent Health (NI)			90,537	-
Dnet			651,085	13,758,136
English and Digital for Girls Education (EDGE)			402,817	-
Dnet-Research & Development (R&D)			1,594,941	-
Situation Analysis of Palliative Care (DGHS)			610,311	-
Strengthening Cities Of Bangladesh on Preventing Violent Extremis			-	27,535
DNET-CITIZENSHIP	08636000124	Bank Asia Ltd, Ring Road	285,921	141,427
Foster Responsible Digital Citizenship in Bangladesh			285,921	141,427
DNET-CLP	08636000120	Bank Asia Ltd, Ring Road	119,712	686,282
Computer Literacy Program for Under Privileged Youth in Bangladesh			119,712	686,282
DNET-PUSHTI	08636000123	Bank Asia Ltd, Ring Road	3,005,627	3,197,484
Pushti Ambassadors Partnership			3,005,627	3,197,484
DNET MOTHER	012100014377	MBL, Dhanmondi	11,147	9,903
Dnet			11,147	9,903
HR MANAGEMENT FUND	148.120.612	DBBL, Ring Road	1,819,835	311,696
HR Management Fund			1,819,835	311,696
DNET-MAMONI-MNCSP	08636000103	Bank Asia Ltd, Ring Road	508,925	2,778,544
MaMoni Maternal and Newborn Care Strengthening Project			508,925	2,778,544
DNET			-	965
Dnet (SOD)	08633001139	Bank Asia Ltd, Ring Road	-	965
Total			10,554,266	22,786,228
13.03 Investment in Banking/Non Banking Inst.				
Opening balance			23,056,900	10,687,163
Add: Addition made during the year			706,062	25,294,650
			23,762,961	35,981,813
Less: Realized made during the year			-	12,924,913
Closing balance			23,762,961	23,056,900
Breakup of closing balance				
Dnet			23,762,961	23,056,900
Bank Asia Limited			23,175,985	22,500,000
IFIC Bank Limited			586,977	556,900
Total			23,762,961	23,056,900
13.04 Revenue Stamps/Prize Bonds				
Revenue Stamps/Prize Bonds			1,000	1,000
Total			1,000	1,000
Dnet			1,000	1,000
Revenue Stamp			1,000	1,000
Total			1,000	1,000



Particulars	Amount in Taka	
	30 June 2022	30 June 2021
14.00 Fund Account		
Opening balance	56,621,418	57,770,722
Add:	(12,697,599)	3,851,007
Addition During the year	(12,697,599)	3,848,611
Addition Govt. Subsidy on Interest Expenses	-	2,396
Less:	-	5,000,311
Adjustment of Prior Period AIT	-	3,377,513
Adjustment of Prior Period Unrealized Receivables	-	1,622,798
Closing balance	43,923,819	56,621,418
Breakup of closing balance		
Dnet	42,790,556	55,999,676
Dnet-Research & Development (R&D)	1,594,941	-
English and Digital for Girls Education (EDGE)	(1,246,683)	-
Dnet-Mother	11,147	9,903
HR Management Fund	683,320	611,839
Developing Digital Intervention for Adolescent Health (NI)	90,537	-
	43,923,819	56,621,418
15.00 Fixed Assets Fund		
Opening balance	1,598,087	1,811,047
Add: Addition made during the year	670,447	1,219,740
	2,268,534	3,030,787
Less: Adjustment during the year	981,622	1,432,700
Closing balance	1,286,912	1,598,087
Breakup of closing balance		
Computer Literacy Program for Under Privileged Youth in Bangladesh	198,117	25,004
Dnet	-	8,841
Foster Responsible Digital Citizenship in Bangladesh	236,975	377,537
MaMoni Maternal and Newborn Care Strengthening Project	203,268	681,405
Pushti Ambassadors Partnership	648,552	505,300
Total	1,286,912	1,598,087
16.00 Intangible Assets Fund		
Opening balance	1,087,281	1,387,338
Add: Addition made during the year	-	-
	1,087,281	1,387,338
Less: Adjustment made during the year	232,156	300,057
Closing balance	855,125	1,087,281
Breakup of closing balance		
Dnet	855,125	1,087,281
Total	855,125	1,087,281
17.00 HR Management Fund		
Provision for HR Management Fund		
Opening balance	12,687,738	17,067,827
Add: HR benefit received during the year	8,620,921	5,117,001
	21,308,659	22,184,828
Less: HR fund utilized during the year	16,294,333	9,497,090
Bench Staffs	-	1,124,151
Cell Phone Allowance	451,813	435,269
Day Care Facilities	-	170
Day observance	-	8,148
Day off duty allowances	5,700	4,060
Earned leave encashment	721,311	598,892
Employee Other Benefits	149,500	-
Festival Bonus	3,498,677	3,747,776
Free food for Staff	1,418,503	1,711,067



Particulars	Amount in Taka	
	30 June 2022	30 June 2021
Gratuity	8,968,429	1,178,878
Group life insurance premium	522,455	164,740
Hospitalization Compensation and First Aid Support	75,994	393,319
Overtime and Others	1,100	80,049
Provident Fund (Dnets Contribution)	480,601	-
Special Compensation	-	50,571
Staff capacity building-HRMF	250	-
Closing balance	5,014,326	12,687,738
Less: Inter-project transaction Offset	-	-
	5,014,326	12,687,738
18.00 Grant in Advance		
Foreign Grant in Advance	3,239,864	3,783,766
Local Grant in Advance	1,406,801	2,778,544
Total	4,646,664	6,562,310
18.01 Foreign grant in advance		
Opening balance	3,783,766	1,058,671
Add: Addition during the year	41,047,904	31,574,728
	44,831,670	32,633,399
Less: Utilized during the year	41,591,806	28,849,633
Closing balance	3,239,864	3,783,766
Breakup of closing balance		
Computer Literacy Program for Under Privileged Youth in Bangladesh	69,712	651,282
Computer Literacy Program for Under Privileged Youth in Bangladesh (CLP), NJ, USA	69,712	651,282
Pushti Ambassadors Partnership	3,170,152	3,132,484
BoP Innovation Center	3,170,152	3,132,484
Total	3,239,864	3,783,766
18.02 Local grant in advance		
Opening balance	2,778,544	1,762,166
Add: Addition during the year	16,044,009	42,232,880
	18,822,553	43,995,046
Less: Utilized during the year	17,415,752	41,216,502
Closing balance	1,406,801	2,778,544
Breakup of closing balance		
MaMoni Maternal and Newborn Care Strengthening Project	508,925	2,778,544
Save The Children International in Bangladesh	508,925	2,778,544
Computer Literacy Program (Bangladesh)	897,876	-
Begum Lutfah Taher	151,435	-
Beximco Pharmaceuticals Ltd.	25,366	-
Engr. Mohammad Abu Taher	109,075	-
Pubali Bank Limited	612,000	-
Total	1,406,801	2,778,544



Particulars		Amount in Taka	
		30 June 2022	30 June 2021
19.00 Accounts Payable			
Accounts payable	19.01	2,064,545	3,898,182
Salaries/Allowances Payable	19.02	692,876	98,813
Sundry Creditors	19.03	342,525	16,548
Total		3,099,946	4,013,543
19.01 Accounts payable			
Opening balance		3,898,182	1,350,683
Add: Addition made during the year		10,664,926	11,387,522
Add: Transferred from other project		-	-
		14,563,108	12,738,205
Less: Payment/Adjustment made during the year		12,498,563	8,840,023
Less: Transferred to other project		-	-
Sub Total		2,064,545	3,898,182
Less: Inter-project accounts payable		-	-
Closing balance		2,064,545	3,898,182
Breakup of closing balance			
Dnet		1,356,500	1,400,000
CSL Software Resources Ltd.		577,500	-
Sayed Mosharrof Hossain		779,000	1,400,000
Foster Responsible Digital Citizenship		93,549	2,498,182
ABM Sirajul Hossain		-	183,600
Chinmay Devorsi		-	210,000
Ichamati Rent A Car		93,549	-
Mahadi Hasan		-	63,000
Md. Mezanur Rahman		-	24,150
Multimedia Content and Communications Ltd.		-	1,195,682
New Balaka Printing & Packaging		-	732,000
Priyom Mozumdar		-	89,750
Development Mobile Phone Based Alert System (MBAS)		4,185	-
Ichamati Rent A Car		4,185	-
Situation Analysis of Palliative Care (DGHS)		610,311	-
Dr. Md. Shahinur Kabir		137,320	-
Dr. Zannat Ara		137,320	-
Prof. Nezam Uddin Ahmed		183,093	-
Prof. Zohora Jameela Khan		152,578	-
Total		2,064,545	3,898,182
19.02 Salaries/Allowances Payable			
Opening balance		98,813	147,168
Add: Addition made during the year		5,017,784	1,130,968
Add: Transferred from other Project		-	-
		5,116,597	1,278,136
Less: Payment/Adjustment made during the year		4,423,721	1,179,323
Add: Transferred to other Project		-	-
Closing balance		692,876	98,813



Particulars	Amount in Taka	
	30 June 2022	30 June 2021
Breakup of closing balance		
Dnet	692,876	98,813
Aqibul Islam	35,000	-
Bernard Christopher Halsana	96,740	-
Junayed Al Hasan	-	66,213
Kazi Khaled Bin Mustafiz	50,000	-
Md. Mishu Hasan	40,000	-
Md. Munzurul Hasan	59,500	-
Md. Zahirul Islam	44,587	-
Mohammod Mosharrof Hossain	119,000	-
Naimul Haque Joarder	44,587	-
Nasrin Akter Rima	-	32,600
Nur Mohammad Araf	33,000	-
Partha Pratim Das	59,587	-
S. M. Imtiaz Bhuiya Sourav	49,500	-
Samia Tasnim Sara	3,000	-
Selinas Rukaiya Suhee	44,375	-
Ummay Ishrat Zahan	14,000	-
Total	692,876	98,813
19.03 Sundry Creditors		
Opening balance	2,817,526	4,234,532
Add: Addition made during the year	16,859,114	21,032,162
Add: Transferred from other project	-	-
	19,676,640	25,266,694
Less: Payment/Adjustment made during the year	18,406,687	22,449,168
Less: Transferred to other projects	-	-
Balance	1,269,953	2,817,526
Less: Inter-project sundry creditors	927,428	2,800,978
Closing balance	342,525	16,548
Breakup of closing balance		
Foster Responsible Digital Citizenship in Bangladesh	437,361	511,850
Dnet	94,836	454,483
Niaz Islam Arif	157,125	-
Projuri Dey	185,400	-
HR Management Fund	-	57,367
Catalyzing Women's Entrepreneurship	-	332,281
Alokananda Datta	-	7,428
Dnet	-	315,733
Shams Arefin Uddin Ahmed	-	9,120
Dnet	-	1,889,727
HR Management Fund	-	1,889,727
Strengthening Cities Of Bangladesh on Preventing Violent Extremis	-	83,668
Dnet	-	68,464
HR Management Fund	-	15,204
Developing a Web-Based Case Management & Document System (CMDS)	593,659	-
Dnet	593,659	-
Development Mobile Phone Based Alert System (MBAS)	238,933	-
Dnet	238,933	-
Total	1,269,953	2,817,526



Particulars	Amount in Taka	
	30 June 2022	30 June 2021
20.00 Provision for Expenses		
Opening balance	2,041,621	334,548
Add: Addition made during the year	638,814	2,279,039
Add: Transferred from other Project	-	-
	2,680,435	2,613,587
Less: Payment/Adjustment made during the year	2,041,621	571,966
Less: Transferred to other Project	-	-
	638,814	2,041,621
Less: Inter-project provision for expenses	-	-
Closing balance	638,814	2,041,621
Breakup of closing balance		
Dnet	418,814	1,825,471
Audit Fees	200,250	152,000
Electricity Bill	113,504	84,079
IP-PABX Phone Bill	1,985	-
Income Tax	88,102	1,581,940
WASA Bill	14,973	7,452
Pushti Ambassadors Partnership	65,000	65,000
Audit Fees	65,000	65,000
Computer Literacy Program for Under Privileged Youth in Bangladesh	35,000	35,000
Audit Fees	35,000	35,000
Foster Responsible Digital Citizenship in Bangladesh	120,000	90,000
Audit Fees	120,000	90,000
Strengthening Cities Of Bangladesh on Preventing Violent Extremis	-	26,150
Audit Fees	-	26,150
Total	638,814	2,041,621
21.00 Loan & Advance		
Opening balance	127,690	100,000
Add: Addition made during the year	164,278	411,000
	291,968	511,000
Less: Payment/Adjustment made during the year	185,611	383,310
Closing balance	106,357	127,690
Breakup of closing balance		
Dnet	91,357	127,690
Fair Price International (Pvt.) Limited	91,357	127,690
Computer Literacy Program for Underprivileged Youth in BD	15,000	-
Goalgram College, Kushtia	15,000	-
Total	106,357	127,690
22.00 Inter Project Loan		
Inter Project Loan (Liabilities)	22.01	-
Inter Project Loan (Liabilities)_New Office Establishment	22.02	-
		-

***Deferred income tax is provided in full, using the balance sheet method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements in accordance with the provisions of IAS 12. Currently enacted tax rates are used in the determination of deferred income tax.*



Particulars	Amount in Taka	
	30 June 2022	30 June 2021
22.01 Inter -Project Loan (Liabilities)		
Opening balance	4,639,479	4,671,679
Add: Addition made during the year	6,596,254	1,680,000
Add: Transferred from other project	-	-
	11,235,733	6,351,679
Less: Realization/Adjustment made during the year	8,003,717	1,712,200
Less: Transferred to other project	-	-
	3,232,016	4,639,479
Less: Inter-project loan (Assets)	3,232,016	4,639,479
Closing balance	-	-
Breakup of closing balance (Before Inter-Project Offset)		
Dnet	1,582,516	4,639,479
HR Management Fund	1,582,516	4,639,479
English and Digital for Girls Education (EDGE)	1,649,500	-
HR Management Fund	1,649,500	-
Total	3,232,016	4,639,479
22.02 Inter Project Loan (Liabilities)_ New Office Establishment		
Opening balance	5,838,190	5,838,190
Add: Addition made during the year	-	-
	5,838,190	5,838,190
Less: Realization/Adjustment made during the year	5,838,190	-
	-	5,838,190
Less: Inter-project loan (Assets)	-	5,838,190
Closing balance	-	-
Breakup of inter-project loan eliminating amount		
Dnet	-	5,838,190
HR Management Fund	-	5,838,190
Total	-	5,838,190
23.00 Bank Loan		
Opening balance	-	13,802,026
Add: Addition made during the year	35,324,492	31,848,737
	35,324,492	45,650,764
Less: Payment made during the year	27,013,306	45,650,764
Closing balance	8,311,186	-
Breakup of closing balance		
Dnet	8,311,186	-
Bank Asia Limited [08633001139], Ring Road Branch	8,311,186	-
Total	-	-
24.00 Inter Company Loan		
Opening balance	-	1,790,000
Add: Addition made during the year	-	-
	-	1,790,000
Less: Realization/Adjustment made during the year	-	1,790,000
Less: Inter-project loan (Assets)	-	-
Closing balance	-	-



		Amount in Taka	
		30 June 2022	30 June 2021
25.00 Grant /Donation Income			
Foreign Grant/Donation	25.01	41,453,563	28,103,209
Local Grant/Donation	25.02	17,836,817	42,151,647
		59,290,380	70,254,856
25.01 Foreign Grant/Donation			
<u>Name of the project/programme:</u>	<u>Name of Donor:</u>		
Pushti Ambassadors Partnership	BoP Innovation Center	12,588,057	9,220,992
Dnet		37,560	115,633
ICT Based Education for Empowering Underprivileged Youth In Bangladesh	Computer literacy Program Volunteers. NJ, USA	-	4,423
Baby Basics Bangladesh Program	Department of State - USA	37,560	111,210
Computer Literacy Program for Under Privileged Youth in Bangladesh	Computer literacy Program Volunteers. NJ, USA	8,428,812	8,263,378
Foster Responsible Digital Citizenship in Bangladesh	Friedrich Naumann Stiftung Fur die Freiheit	20,399,134	9,670,700
Strengthening Cities Of Bangladesh on Preventing Violent Extremis	Institute for Strategic Dialogue	-	832,506
Closing Balance		41,453,563	28,103,209
Note: "ICT Based Education (ICLC)" & "Baby Basic Bangladesh" projects was closed and marged with Dnet. So Foreign Grants was realized against Fixed Assets Fund for those projects in "Dnet" books of accounts			
25.02 Local Grant/Donation			
<u>Name of the project/programme:</u>	<u>Name of Donor</u>		
Road (to) Inclusive Governance (through) Harmonized Technical Solutions	Manusher Janno Foundation (MJF)	-	1,108,388
MaMoni Maternal and Newborn Care Strengthening Project		15,775,044	16,377,408
Dnet	Save The Children International in Bangladesh	15,775,044	16,377,408
Core Skill Training		983,727	13,774,521
Computer Literacy Program (Bangladesh)	British Council	-	154,836
Computer Literacy Program (Bangladesh)	A. M. M. Mohiuzzaman Chowdhury	-	10,000
Computer Literacy Program (Bangladesh)	Abu Sayed Md. Masud	26,000	125,000
Computer Literacy Program (Bangladesh)	Alamgir Md Mohiuddin Khan	20,200	-
Computer Literacy Program (Bangladesh)	Begum Lutfa Taher	76,965	-
Computer Literacy Program (Bangladesh)	Beximco Pharmaceuticals Ltd.	-	132,754
Enhancing Tolerance thr... Mental Wellbeing II (ETMW- II)	Democracy International	4,798	14,400
Computer Literacy Program (Bangladesh)	Engr. Mohammad Abu Taher	362,325	-
Fake News und Entrepreneurship in 2020	Freidrich Naumann Foundation Bangladesh	-	165,859
Computer Literacy Program (Bangladesh)	Jaha Afroz Hamida	50,000	-
Computer Literacy Program (Bangladesh)	Kohinoor Begum	-	25,000
PILBIKS_Sold amount of disposed assets	Manusher Jonno Foundation (MJF)	-	57,630
RIGHTS_ Fixed Assets Fund	Manusher Jonno Foundation (MJF)	19,140	-
Computer Literacy Program (Bangladesh)	Mr. Maksudul Islam	-	2,368,949
Computer Literacy Program (Bangladesh)	Mr. Riyad Shahir Ahmed Husain	-	1,093,361
Computer Literacy Program (Bangladesh)	NDE Steel Structures Ltd.	-	9,292,890
Computer Literacy Program (Bangladesh)	Dr. Nuran Nabi	244,800	-
Computer Literacy Program (Bangladesh)	Others	-	10,200
Missing Chield Aleart (MCA)	Plan Bangladesh	-	6
MAMA Bangladesh (USAID_MAMONI-HSS)	Save the Children International	178,921	265,669
Shaping Including Finance Transform (SHIFT)	The United Nations Capital Dev. Fund (UNCDF)	578	57,967
Catalyzing Women's Entrepreneurship	Economic and Social Commission for Asia and the Pacific	1,026,011	1,962,346



Computer Literacy Program (Bangladesh)
Empowering Underprivileged Adolescents
Shaping Inclusive Finance Transformation
Closing Balance

Beximco Pharmaceuticals Ltd.
United Nations Children's Fund
The United Nations Capital Development Fund

Amount in Taka	
30 June 2022	30 June 2021
52,034	-
-	252,362
-	8,676,623
17,836,817	42,151,647

Note: "ETMW (II)", "MCA", "MAMONI-HSS", "ERF" & "SHIFT" projects was closed and merged with Dnet. So Local Grants was realized against Fixed Assets Fund for those projects in "Dnet" books of accounts.

26.00 Revenue form Service

Service Income
Service Income ITES

26.01
26.02

14,783,797	15,957,843
13,857,413	18,656,782
28,641,210	34,614,625

26.01 Service Income

Name of the project/programme:

Service Category

Name of Clint/Partner

Dnet

Developing Citizen Portal Integrating with Website

Consultancy Service

Central Procurement Technical Unit

6,355,703	15,957,843
4,489,753	7,531,995
977,051	7,933,573

Contextual Gap and Needs for Communication Tools and Technology

Research

Pathfinder International

-	2,137,537
---	-----------

Disseminating Awareness Message for Pregnant Lactating Women

Research

World Vision Bangladesh

-	1,917,763
---	-----------

Procuring Learning Documents on Power Project

Research

Action Aid Bangladesh

-	1,303,993
---	-----------

Exposure Visit with Key Stockholders

Contracts

United Nation Capital Development Fund

-	2,048,372
---	-----------

Finlit Manual for Migrant Workers

Consultancy Service

HELVETAS Swiss Intercooperation Bangladesh

788,863	-
---------	---

Impact Study of Easy Accessibility of Pornography on Net (IEAP)

Research

Manusher Jonno Foundation (MJF)

188,188	-
---------	---

Strengthened and informative Migration System

Software/App
Development

HELVETAS Swiss Intercooperation Bangladesh

-	525,908
---	---------

Developing Digital Intervention for Adolescent

Research

Nutrition International

12,709	-
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Situation Analysis of Palliative Care

Research

Directorate General of Health Services

491,662	-
---------	---

Animated Video Production for the AHP Bangladesh Consortium

Video Production

CARE Bangladesh

40,000	-
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E-Learning Methods (Onsite)

Training Planning &
Facilitation

Swisscontact Bangladesh

-	431,556
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344,528	60,719
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bKash Limited

11,085	-
--------	---

BRAC

20,140	-
--------	---

Dnet- Cafeteria

63,747	15,117
--------	--------

Gono Shakharata Ovijan

20,617	-
--------	---

ESCAP

14,960	-
--------	---

Khakrapur Mahila Klalain Shamity

-	45,602
---	--------

Manusher Jonno Foundation

1,800	-
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Save The Children International

130,049	-
---------	---

Faith Bangladesh

82,130	-
--------	---

Animated Video Production for the AHP Bangladesh Consortium
Developing Digital Intervention for Adolescent Health (NI)

Video Production

CARE Bangladesh

1,911,250	-
-----------	---

English and Digital for Girls Education (EDGE)

Research

Nutrition International

114,378	-
---------	---

Impact Study of Easy Accessibility of Pornography on Net (IEAP)

Training Planning &
Facilitation

British Council

1,120,016	-
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Situation Analysis of Palliative Care (DGHS)

Research

Manusher Jonno Foundation (MJF)

1,693,692	-
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Total

Research

Directorate General of Health Services

3,605,518	-
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Less: Inter-project transactions

14,800,557	15,957,843
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16,760	-
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14,783,797	15,957,843
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26.02 Service Income_ITES

Name of the project/programme:

Dnet

E-Learning & Digital Content Development 830 Seconds
Social Media Campaign
Voice Call & Reporting

Service Category

Digital Content
Development

Name of Client/Partner

m Power Social Enterprises Ltd.
UCEP Bangladesh
Save The Children International

Amount in Taka	
30 June 2022	30 June 2021

11,636,179 18,712,650

27,250 2,388,981

- 2,320,000

27,250 -

- 68,981

1,442,548 2,718,178

116,176 -

274,308 548,616

102,064 40,608

950,000 -

- 2,043,810

- 85,144

3,009,440 1,941,353

1,624,871 924,140

- 463,683

1,339,164 -

45,405 482,101

- 71,429

4,640,583 9,144,517

- 303,000

1,325,117 3,257,156

- 2,253,775

360,000 -

- 476,190

- 1,295,661

- 943,204

1,043,286 -

1,912,180 377,436

- 238,095

2,516,358 672,525

412,840 -

919,756 -

518,680 672,525

665,082 -

- 1,847,096

- 13,260

- 1,550,557

- 281,279

1,800,977 -

1,800,977 -

1,472,321 -

1,472,321 -

14,909,477 18,712,650

1,052,064 55,868

13,857,413 18,656,782

Annual Support Service & Maintenance
Aponjon Service
Catalyzing Women's Entrepreneurship
MaMoni Maternal and Newborn Care Strengthening Project
Opera Mini
Operation Query and E-Commerce

Call Center Service

Max Foundation
Life Chord Limited
Economic & Social Commission
Save The Children International
Multimedia Content & Communications Ltd.
Infolady Social Enterprise Limited

Complaint Mechanism for Migrant Workers
Development of ADP Online Tracking Software
E- Learning Platform
Development of Knowledge Portal and Learning System
Digitization of LNNGOs in COVID-19 response at the national and local level

Website Development &
Management

International Labour Office
Management Sciences for Health
Multimedia Content & Communications Ltd.
Manusher Jonno Foundation
National Alliance of Humanitarians

Development of a mobile application and uploading in Google play store
Development of National Adolescent Health Website including App
Earthquake and Emergency Preparedness_PREPARE
Case Management Database Software (CMDS)
ELNHA Project- Phase II
Mobile Application for Community and Health Facility Level
Rapid Victim Identification Toolkit
Development of ADP Online Tracking Software
Services for development of M&SS App
Telemedicine Software

Software/App
Development

Innovation for Wellbeing Foundation
United Nations Children's Fund
Christian Aid Bangladesh
Dr. Kamal Hossain & Associates
Dhaka Ahsania Mission
Crown Agents Limited
International Organization For Migration
Management Sciences for Health
Pathfinder International
Family Planning Association of Bangladesh

Technology Development & Iteration and System Maintenance
Shukhi Jibon
Mobile based Intervention for Raising Awareness (MiraBubu)_Phase II
Voice messages delivery & Reporting Services

Digital Content
Development

Family Health International
Partner's Health & Development
SOS Children's Village International
Save The Children International

Catalyzing Women's Entrepreneurship
Developing an Innovative Platform for Adolescent Nutrition E-Learning Tool
Empowering Underprivileged Adolescents through ICT Skills

Website Hosting

Economic & Social Commission
Global Alliance for Improved Nutrition
United Nations Children's Fund

Developing a Web-Based Case Management & Document System (CMDS)

Website Development &
Management

HELVETAS Swiss Intercooperation Bangladesh

Development Mobile Phone Based Alert System (MBAS)

Software/App
Development

CARE Bangladesh

Total

Less: Inter-project transactions

Closing Balance



		Amount in Taka	
		30 June 2022	30 June 2021
27.00 Others Income			
Bank Interest	27.01	239,304	124,409
Contribution/Overhead	27.02	-	-
Dividend	27.03	-	1,841,941
Gain on Sale of Assets	27.04	59,000	272,400
Interest Income-Savings Certificates	27.05	801,179	755,966
Levy	27.06	-	10,950
Miscellaneous Income	27.07	-	-
Gain on Sale of Share	27.08	-	3,144,800
Revenue from Sales	27.09	37,194	-
Total		1,136,678	6,150,466

27.01 Bank Interest

Name of the project/programme:

A/C. No.

Name of Bank & Branch

			79,837	88,235
Dnet	148.120.380	DBBL, Ring Road	17,950	16,010
	1514104914373001	BRAC Bank Limited, Ring Road Branch	2,030	-
	08636000065	Bank Asia Ltd, Ring Road	59,857	72,225
HR Management Fund	148.120.612	DBBL, Ring Road	90,106	6,672
Dnet- Mother	012100014377	MBL, Dhanmondi	49	-
			169,993	94,906

Deferred income tax is provided in full, using the balance sheet method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statements in accordance with the provisions of IAS 12. Currently enacted tax rates are used in the determination of deferred income tax.

Interest Received from Donor fund Project

Dnet_Transfer from projects			29,361	7,520
HR Management Fund	148.120.612	DBBL, Ring Road	10,021	-
Dnet Mother	012100014377	MBL, Dhanmondi	10,012	-
			9	-
Computer Literacy Program for Under Privileged Youth in Bangladesh	08636000120	Bank Asia Ltd, Ring Road	19,340	7,520
Foster Responsible Digital Citizenship in Bangladesh	08636000124	Bank Asia Ltd, Ring Road	1,205	1,609
MaMoni Maternal and Newborn Care Strengthening Project	08636000103	Bank Asia Ltd, Ring Road	8,200	2,201
Pushti Ambassadors Partnership	08636000123	Bank Asia Ltd, Ring Road	4,439	2,046
			5,496	1,664
MaMoni Maternal and Newborn Care Strengthening Project	08636000103	Bank Asia Ltd, Ring Road	39,951	18,412
Road (to) Inclusive Governance (through) Harmonized Technical Solutions	08636000113	Bank Asia Ltd, Ring Road	-	1,920
Shaping Inclusive Finance Transformation	08636000078	Bank Asia Ltd, Ring Road	-	1,650
			69,312	29,503
Total			239,304	124,409

27.02 Contribution/Overhead

Name of the project/programme:

Dnet
Dnet-Mother
Dnet-Research & Development (R&D)
Shaping Inclusive Finance Transformation
Total
Less: Inter-project transactions
Closing Balance



42,563,075	35,753,655
5,000	10,000
1,594,941	-
-	2,200
44,163,016	35,765,855
44,163,016	35,765,855
-	-

			Amount in Taka	
			30 June 2022	30 June 2021
27.03 Dividend				
Name of the project/programme:				
Dnet			-	1,841,941
Total			-	1,841,941
Less: Inter-project transactions			-	-
			-	1,841,941
Breakup of balance				
Multimedia Content & Communications Ltd.			-	1,841,941
			-	1,841,941
27.04 Gain on Sale of Assets				
Name of the project/programme:				
Dnet			59,000	272,400
Total			59,000	272,400
27.05 Interest Income on FDR				
Name of the project/programme:	Name of Bank	Name of Branch		
Dnet	Bank Asia Ltd	Ring Road	767,761	706,022
	IFIC Bank Ltd.	Ring Road	33,418	49,944
Total			801,179	755,966
27.06 Levy				
Name of the project/programme:				
Dnet			-	10,950
Total			-	10,950
Breakup of balance				
Md. Forhad Uddin			-	10,950
			-	10,950
27.08 Gain on Sale of Share				
Name of the project/programme:				
Dnet			-	3,144,800
Total			-	3,144,800
Breakup of balance				
Moner Bondhu Limited			-	200,000
Multimedia Content & Communications Ltd.			-	2,944,800
			-	3,144,800
27.09 Revenue from Sales				
Name of the project/programme:				
Dnet			37,194	-
Total			37,194	-
Breakup of balance				
Esho Computer Bilkul			37,194	-
			37,194	-



		Amount in Taka	
		30 June 2022	30 June 2021
28.00 Salaries and Benefits			
Salaries/Allowances	28.01	48,508,691	53,022,999
Fringe Benefit	28.02	8,620,921	4,332,002
		57,129,612	57,355,001
28.01 Salaries/Allowances			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium		1,501,998	-
Catalyzing Women's Entrepreneurship		802,170	1,588,287
Computer Literacy Program for Under Privileged Youth in Bangladesh		3,421,273	3,149,470
Developing a Web-Based Case Management & Document System (CMDS)		1,345,644	-
Development Mobile Phone Based Alert System (MBAS)		985,376	-
Dnet		48,703,906	54,052,919
Empowering Underprivileged Adolescents		-	112,524
Impact Study of Easy Accessibility of Pornography on Net (IEAP)		895,334	-
Foster Responsible Digital Citizenship in Bangladesh		3,258,652	2,968,250
MaMoni Maternal and Newborn Care Strengthening Project		9,882,726	11,089,662
English and Digital for Girls Education (EDGE)		972,914	-
Pushti Ambassadors Partnership		8,061,357	6,024,000
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	812,308
Shaping Inclusive Finance Transformation		-	757,734
Situation Analysis of Palliative Care (DGHS)		750,000	-
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	448,565
Total		80,581,350	81,003,719
Less: Inter-project transaction		29,198,034	27,575,432
Closing Balance		51,383,316	53,428,287
Less: Salaries/Allowances (Program) (Note: 43)		2,874,625	405,288
		48,508,691	53,022,999
28.02 Fringe Benefit			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium		190,482	-
Computer Literacy Program for Under Privileged Youth in Bangladesh		721,916	702,738
Developing a Web-Based Case Management & Document System (CMDS)		277,835	-
Development Mobile Phone Based Alert System (MBAS)		205,549	-
Dnet		8,620,921	17,565
Empowering Underprivileged Adolescents		-	28,130
Impact Study of Easy Accessibility of Pornography on Net (IEAP)		34,516	-
Foster Responsible Digital Citizenship in Bangladesh		755,679	671,579
MaMoni Maternal and Newborn Care Strengthening Project		1,933,681	2,583,672
English and Digital for Girls Education (EDGE)		219,843	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	37,924
Pushti Ambassadors Partnership		234,880	-
Shaping Inclusive Finance Transformation		-	189,433
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	100,961
Total		13,195,302	4,332,002
Less: Inter-project transaction		4,574,381	-
		8,620,921	4,332,002
29.00 Rent and Utility			
Office Rent	29.01	5,328,594	4,356,556
Internet & Communication	29.02	255,000	274,815
Utilities	29.03	1,209,948	935,210
Fuel & Lubricant	29.04	64,690	45,425
		6,858,232	5,612,006
29.01 Office Rent			
Name of project/programme:			
Computer Literacy Program for Under Privileged Youth in Bangladesh		799,285	575,575
Dnet		5,481,266	4,684,731
Empowering Underprivileged Adolescents		-	12,584
Foster Responsible Digital Citizenship in Bangladesh		490,225	488,880
MaMoni Maternal and Newborn Care Strengthening Project		911,036	995,046
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	130,398
Shaping Inclusive Finance Transformation		-	266,731
Total		7,681,812	7,153,945
Less: Inter-project transaction		2,353,218	2,797,389
		5,328,594	4,356,556
29.02 Internet & Communication			
Name of project/programme:			
Catalyzing Women's Entrepreneurship		-	530
Computer Literacy Program for Under Privileged Youth in Bangladesh		30,469	22,198
Development Mobile Phone Based Alert System (MBAS)		150	-
Dnet		425,261	578,476
Name of Client/Partner			
ADP Online Tracking Software		200	-
Developing an Innovative Platform for Adolescent Nutrition E-Learning Tool		-	1,000
Development of Software Based Interactive Training Module		-	1,200
Dnet-CORE		423,562	576,276
FinLit Manual for Migrant Workers		499	-
MIRA BUBU:Phase 2		1,000	-
Empowering Underprivileged Adolescents		-	418
English and Digital for Girls Education (EDGE)		135,000	-
Foster Responsible Digital Citizenship in Bangladesh		21,325	18,550
MaMoni Maternal and Newborn Care Strengthening Project		36,461	40,726
Pushti Ambassadors Partnership		25,200	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	9,220
Shaping Inclusive Finance Transformation		-	164,867
Total		673,866	834,985
Less: Inter-project transaction		95,983	267,970
		577,883	567,015
Less: Internet & Communication (Program) (Note: 43)		322,883	292,200
		255,000	274,815



		Amount in Taka	
		30 June 2022	30 June 2021
Development of Knowledge Portal and Learning System		3,111	921
Development of Software Based Interactive Training Module		-	1,294
Mobile based Intervention for Raising Awareness (MiraBubu)_Phase II		-	38,170
Less: Inter-project transaction		503,690	359,453
Total		-	15,260
Less: Registration, Renewal & Subscription fees (Program) (Note: 43)		503,690	344,193
		14,535	68,991
		489,155	275,202
31.03 Insurance premium			
Name of project/programme			
Dnet		71,062	55,287
MaMoni Maternal and Newborn Care Strengthening Project		-	10,000
Total		71,062	65,287
Less: Inter-project transaction		-	10,000
		71,062	55,287
32.00 Branding & Promotion			
Media & Advertisement		34,500	143,215
Branding & Promotion		-	-
		34,500	143,215
32.01 Media & Advertisement			
Name of project/programme:			
Dnet		34,500	143,215
Sub Total		34,500	143,215
Less: Inter-project transaction		-	-
Total		34,500	143,215
Less: Media & Advertisement (Program)		-	-
		34,500	143,215
32.02 Branding & Promotion			
Name of project/programme			
Catalyzing Women's Entrepreneurship		-	15,201
Pushti Ambassadors Partnership		38,350	-
Foster Responsible Digital Citizenship in Bangladesh		4,396,004	19,714
Total		4,434,354	34,915
Less: Inter-project transaction		-	-
		4,434,354	34,915
Less: Branding & Promotion (Program) (Note:43)		4,434,354	34,915
		-	-
33.00 Research and Development			
Research Expenses		-	14,134,209
Business Development Cost		43,145	13,342
		43,145	14,147,551
33.01 Research Expenses			
Name of project/programme:			
Advancing Women's Right of Access to Information in Bangladesh Program		-	-
Dnet		15,500	14,171,757
Impact Study of Easy Accessibility of Pornography on Net (IEAP)		-	37,548
Total		60,500	14,171,757
Less: Inter-project transaction		1,800	-
Closing Balance		58,700	14,171,757
Less: Research Expenses (Program) (Note: 43)		58,700	37,548
		-	14,134,209
33.02 Business Development Cost			
Name of project/programme:			
Computer Literacy Program for Under Privileged Youth in Bangladesh		11,500	16,800
Computer Literacy Program (Bangladesh)		17,000	-
Dnet		43,145	13,342
Sub Total		71,645	30,142
Less: Inter-project transaction		-	-
Total		71,645	30,142
Less: Business Development Cost (Program) (Note: 43)		28,500	16,800
		43,145	13,342
34.00 Professional Services			
Honorarium and Consultancy Fees		-	-
Audit fees		110,000	152,000
Legal & Advising fees		-	35,675
		110,000	187,675
34.01 Honorarium and Consultancy Fees			
Name of project/programme:			
Dnet		850,978	261,306
Development of National Adolescent		44,930	-
Dr. Sarwar Uddin Ahmed		153,340	-
Dr. Shah Md. Ahsan Habib		153,340	-
Finlit Manual for Migrant Workers		346,028	-
Mahmud Hasan		153,340	-
UNICEF		-	-
Dnet		-	-
Dnet		-	-
HELVETAS Swiss Intercooperation Bangladesh		-	-
Dnet		-	-



		Amount in Taka	
		30 June 2022	30 June 2021
Strengthened and informative Migration System			
Situation Analysis of Palliative Care (DGHS)			
Strengthening Cities Of Bangladesh on Preventing Violent Extremism		610,311	-
Sub Total		-	94,315
Less: Inter-project transaction		1,461,289	355,621
Total		-	-
Less: Honorarium and Consultancy Fees (Program) (Note: 43)		1,461,289	355,621
		1,461,289	355,621
		-	-
		-	-
34.02 Audit fees			
Name of project/programme:			
Computer Literacy Program for Under Privileged Youth in Bangladesh			
Dnet			
Foster Responsible Digital Citizenship in Bangladesh			
Pushiti Ambassadors Partnership			
Strengthening Cities Of Bangladesh on Preventing Violent Extremism			
Sub Total			
Less: Inter-project transaction			
Total			
Less: Audit fees (Program) (Note: 43)			
34.03 Legal & Advising fees			
Name of project/programme:			
Dnet			
Total			
Less: Inter-project transaction			
35.00 Training expense			
Name of project/programme:			
Catalyzing Women's Entrepreneurship			
Computer Literacy Program for Under Privileged Youth in Bangladesh			
Dnet			
Complaint Mechanism for Migrant Workers			
Core Skill Training			
Finlit Manual for Migrant Workers			
Mobile Application for Community and Health Facility Level			
English and Digital for Girls Education (EDGE)			
Empowering Underprivileged Adolescents			
Pushiti Ambassadors Partnership			
Situation Analysis of Palliative Care (DGHS)			
Sub Total			
Less: Inter-project transaction			
Total			
Less: Training expense (Program) (Note: 43)			
36.00 Seminar, Workshop, Meeting & Events			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium			
Catalyzing Women's Entrepreneurship			
Computer Literacy Program (Bangladesh)			
Computer Literacy Program for Under Privileged Youth in Bangladesh			
Developing a Web-Based Case Management & Document System (CMDS)			
Developing Digital Intervention for Adolescent Health (NI)			
Dnet			
Complaint Mechanism for Migrant Workers			
Developing an Innovative Platform for Adolescent Nutrition E-Learning Tool			
Development of ADP Online Tracking Software			
Development of National Adolescent Health Website including App			
Dnet-CORE			
Earthquake and Emergency Preparedness PREPARE			
Finlit Manual for Migrant Workers			
Mobile Application for Community and Health Facility Level			
Mobile based Intervention for Raising Awareness (Mirafindu)_Phase II			
Procuring Learning Documents on Power Project			
Rapid Victim Identification Toolkit			
Impact Study of Easy Accessibility of Pornography on Net (IEAP)			
Foster Responsible Digital Citizenship in Bangladesh			
Pushiti Ambassadors Partnership			
Situation Analysis of Palliative Care (DGHS)			
Shaping Inclusive Finance Transformation			
Strengthening Cities Of Bangladesh on Preventing Violent Extremism			
Sub Total			
Less: Inter-project transaction			
Total			
Less: Seminar, Workshop, Meeting & Events (Program) (Note: 43)			
37.00 Traveling Allowances/Daily Allowances			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium			
Catalyzing Women's Entrepreneurship			
Computer Literacy Program (Bangladesh)			
Computer Literacy Program for Under Privileged Youth in Bangladesh			
Developing a Web-Based Case Management & Document System (CMDS)			

HELVETAS Swiss Intercooperation Bangladesh

Name of Program

Dnet Employee Gratuity Fund
Dnet Employee Provident Fund
Dnet-CORE
Shaping Inclusive Finance Transformation

Dnet-CORE

Name of Client/Partner

International Labor Office
British Council
HELVETAS Swiss Intercooperation Bangladesh
Crown Agent Limited

Name of Client/Partner

International Labor Office
Global Alliance for Improved Nutrition
Management Sciences for Health
United Nations Children's Fund
Dnet
Christian Aid Bangladesh
HELVETAS Swiss Intercooperation Bangladesh
Crown Agent Limited
SOS Children's Village International
Action Bangladesh
International Organization of Migration



		Amount in Taka	
		30 June 2022	30 June 2021
Developing Digital Intervention for Adolescent Health (NI)		21,841	-
Development Mobile Phone Based Alert System (MBAS)		11,245	-
Dnet		866,371	1,157,718
Capacity Strengthening Through Low-Tech	Save The Children International	170	-
Complaint Mechanism for Migrant Workers	International Labor Office	7,671	75,807
Core Skill Training	British Council	-	1,622
Developing an Innovative Platform	Global Alliance for Improved Nutrition (GAIN)	1,602	-
Development of ADP Online Tracking Software	Management Sciences for Health	5,474	4,788
Development of National Adolescent Health Website including App	United Nations Children's Fund	3,399	16,416
Digitalization of ASK Documentation	Ain o Salish Kendra (ASK)	508	-
Dnet-CORE	Dnet	759,726	740,579
Earthquake and Emergency Preparedness_PREPARE	Christian Aid Bangladesh	-	355
E-Learning & Digital Content Development_830 Seconds	mPower Social Enterprises Ltd.	-	180
E-Learning Methods (Onsite)	Swisscontact Bangladesh	-	62,642
ELNHA Project- Phase II	Dhaka Ahsania Mission	-	212
Finlit Manual for Migrant Workers	HELVETAS Swiss Intercooperation Bangladesh	29,121	-
Mobile Application for Community and Health Facility Level	Crown Agent Limited	-	30,889
Mobile based Intervention for Raising Awareness (MiraBubu)_Phase II	SOS Children's Village International	58,700	-
Procuring Learning Documents on Power Project	Action Aid Bangladesh	-	206,535
Rapid Victim Identification Toolkit	International Organization of Migration	-	10,708
Strengthened and Informative Migration System	HELVETAS Swiss Intercooperation Bangladesh	-	6,985
Impact Study of Easy Accessibility of Pornography on Net (IEAP)		100,783	-
English and Digital for Girls Education (EDGE)		124,980	-
Foster Responsible Digital Citizenship in Bangladesh		853,374	4,811
MaMoni Maternal and Newborn Care Strengthening Project		342,017	379,024
Pushti Ambassadors Partnership		349,846	197,952
Situation Analysis of Palliative Care (DGHS)		34,725	-
Shaping Inclusive Finance Transformation		-	670,220
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	10,142
Sub Total		2,921,914	2,629,708
Less: Inter-project transaction		-	-
Total		2,921,914	2,629,708
Less: Traveling Allowances/Daily Allowances (Program) (Note: 43)		2,325,533	1,889,129
		596,381	740,579
38.00 Website Development & Management			
Name of project/programme:			
Computer Literacy Program for Under Privileged Youth in Bangladesh		13,484	21,216
Dnet		570,442	649,878
Developing Citizen Portal Integrating with Website	Central Procurement Technical Unit	465,442	617,988
Dnet-CORE	Dnet	105,000	31,890
Empowering Underprivileged Adolescents		-	20,000
Foster Responsible Digital Citizenship in Bangladesh		300,370	-
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	49,000
Sub Total		884,296	740,094
Less: Inter-project transaction		-	49,000
Total		884,296	691,094
Less: Website Development & Management (Program) (Note: 43)		779,296	659,204
		105,000	31,890
39.00 Postal Charges and Courier			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium		110	-
Computer Literacy Program (Bangladesh)		500	-
Computer Literacy Program for Under Privileged Youth in Bangladesh		44,314	48,602
Dnet		240	1,020
English and Digital for Girls Education (EDGE)		2,440	-
Sub Total		47,604	49,622
Less: Inter-project transaction		-	-
Total		47,604	49,622
Less: Postal Charges and Courier (Program) (Note: 43)		47,364	48,602
		240	1,020
40.00 Office Equipment (Expenses)			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium		5,810	-
Computer Literacy Program for Under Privileged Youth in Bangladesh		2,161,758	2,907,638
Computer Literacy Program (Bangladesh)		11,781	-
Computer Literacy Program for Under Privileged Youth in Bangladesh		621,129	-
MaMoni Maternal and Newborn Care Strengthening Project		-	6,200
Sub Total		2,800,478	2,913,838
Less: Inter-project transaction		-	562
Total		2,800,478	2,913,276
Less: Office Equipment (Expenses) (Program) (Note: 43)		2,800,478	2,913,276
		-	-
41.00 Service Management Cost			
Name of project/programme:			
Dnet		5,038	-
		5,038	-
Less: Service Management Cost (Program)		-	-
		5,038	-
42.00 Program/Project Activity Expenses			
Name of project/programme:			
Animated Video Production for the AHP Bangladesh Consortium		29,058	-
Catalyzing Women's Entrepreneurship		106,564	62,755
Computer Literacy Program for Under Privileged Youth in Bangladesh		624,000	235,129
Dnet		1,122,078	825,960
Complaint Mechanism for Migrant Workers	International Labor Office	-	20,025
Capacity Strengthening Through Low-Tech	Save The Children International	40,000	-



		Amount in Taka	
		30 June 2022	30 June 2021
Development of National Adolescent Health Website including App	United Nations Children's Fund	41,289	36,500
Developing an Innovative Platform	Global Alliance for Improved Nutrition (GAIN)	10,000	-
Disseminating Awareness Message for Pregnant Lactating Women	World Vision Bangladesh	-	112,532
Dnet-CORE	Dnet	423,615	1,022
Social Media Campaign	UCEP Bangladesh	13,778	-
Mobile based Intervention for Raising Awareness (MiraBubu)_Phase II	SOS Children's Village International	85,762	-
Earthquake and Emergency Preparedness_PREPARE	Christian Aid Bangladesh	11,427	201,987
E-Learning & Digital Content Development_830 Seconds	mPower Social Enterprises Ltd.	332,325	412,600
SMS & Voice SMS Services/Shukhi Jibon	PHD	88,493	-
Procuring Learning Documents on Power Project	Action Bangladesh	-	5,000
Finlit Manual for Migrant Workers	HELVETAS Swiss Intercooperation Bangladesh	75,389	-
Strengthened and informative Migration System	HELVETAS Swiss Intercooperation Bangladesh	-	36,294
English and Digital for Girls Education (EDGE)		12,500	-
Foster Responsible Digital Citizenship in Bangladesh		8,177,028	3,928,500
MaMoni Maternal and Newborn Care Strengthening Project		1,825,547	357,879
Pushti Ambassadors Partnership		895,991	805,907
Shaping Inclusive Finance Transformation		-	4,323,686
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	59,797
Sub Total		12,792,766	10,599,613
Less: Inter-project transaction		1,052,064	1,493,789
Sub Total		11,740,702	9,105,824
Add: Audit Fees (Program)	(Note: 34.02)	310,250	300,000
Add: Branding & Promotion (Program)	(Note: 32.02)	4,434,354	34,915
Add: Business Development Cost (Program)	(Note: 33.02)	28,500	16,800
Add: Honorarium & Consultancy fees (Program)	(Note: 34.01)	1,461,289	355,621
Add: Internet & Communication (Program)	(Note: 29.02)	322,883	292,200
Add: Office Equipment (Expenses) (Program)	(Note: 40.00)	2,800,478	2,913,276
Add: Postal Charge & Courier (Program)	(Note: 39.00)	47,364	48,602
Add: Printing & Publication (Program)	(Note: 30.04)	849,416	749,200
Add: Research Expenses (Program)	(Note: 33.01)	58,700	37,548
Add: Registration, Renewal & Subscription (Program)	(Note: 31.02)	14,535	68,991
Add: Salaries/Allowances (Program)	(Note: 28.01)	2,874,625	405,288
Add: Seminar, Workshop, Meeting & Events (Program)	(Note: 36.00)	590,072	3,126,837
Add: Repair & Maintenance (Program)	(Note: 31.01)	116,811	-
Add: Stationery & Supplies (Program)	(Note: 30.01)	54,792	130,000
Add: Training Expenses (Program)	(Note: 35.00)	2,519,690	1,367,775
Add: Traveling Allowances/Daily Allowances (Program)	(Note: 37.00)	2,325,533	1,889,129
Add: Website Development & Management (Program)	(Note: 38.00)	779,296	659,204
Sub Total		19,588,588	12,395,386
Grand Total		31,329,290	21,501,210
43.00 Other Expenses			
Depreciation	43.01	1,685,003	2,028,631
Amortization	43.02	303,081	303,714
Bank Charges	43.03	123,753	128,148
Interest Expenses	43.04	352,247	937,919
Miscellaneous Expenses	43.05	25,330	-
Contribution/Overhead	43.06	-	-
		2,489,414	3,398,413
43.01 Depreciation			
Name of project/programme:			
Computer Literacy Program for Under Privileged Youth in Bangladesh		62,534	20,780
Dnet		712,222	1,074,077
Foster Responsible Digital Citizenship in Bangladesh		140,562	90,985
MaMoni Maternal and Newborn Care Strengthening Project		478,137	518,423
Pushti Ambassadors Partnership		291,548	146,700
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	28,006
Shaping Inclusive Finance Transformation		-	149,660
		1,685,003	2,028,631
43.02 Amortization			
Name of project/ programme:			
Dnet		303,081	303,714
		303,081	303,714
43.03 Bank charges			
Name of project/programme:			
Computer Literacy Program for Under Privileged Youth in Bangladesh		9,273	10,844
Dnet		52,613	74,486
Dnet-Mother		3,805	4,323
Foster Responsible Digital Citizenship in Bangladesh		26,683	6,815
HR Management Fund		18,625	4,120
MaMoni Maternal and Newborn Care Strengthening Project		5,185	5,185
Pushti Ambassadors Partnership		7,570	7,745
Road (to) Inclusive Governance (through) Harmonized Technical Solutions		-	4,495
Shaping Inclusive Finance Transformation		-	6,686
Strengthening Cities Of Bangladesh on Preventing Violent Extremis		-	3,450
		123,753	128,148
43.04 Interest Expenses			
Name of project/programme:			
Dnet		-	937,919
Bank Loan-BA-08633000458		352,247	-
Bank Loan-BA-08633001139		352,247	937,919
		352,247	937,919
43.05 Miscellaneous Expenses			
Name of project/programme:			
Dnet		25,330	-
		25,330	-



43.06 Contribution/Overhead**Name of project/programme:**

Animated Video Production for the AHP Bangladesh Consortium
 Catalyzing Women's Entrepreneurship
 Impact Study of Easy Accessibility of Pornography on Net-(IEAP)
 Development Mobile Phone Based Alert System (MBAS)
 Dnet
 English and Digital for Girls Education (EDGE)
 Developing a Web-Based Case Management & Document System (CMDS)
 Foster Responsible Digital Citizenship in Bangladesh
 Situation Analysis of Palliative Care (DGHS)
 Pushti Ambassadors Partnership
 Strengthening Cities Of Bangladesh on Preventing Violent Extremis
Total
 Less: Inter-project transaction

Amount in Taka	
30 June 2022	30 June 2021
131,412	-
102,017	178,395
613,421	-
270,001	-
1,599,941	12,200
150,373	-
156,855	-
855,291	424,221
2,194,941	-
820,099	624,302
-	71,436
6,894,352	1,310,554
6,894,352	1,310,554
-	-
<hr/>	
88,102	1,581,940
88,102	1,581,940

44.00 Income Tax**Name of project/programme:**

Dnet



Dnet
Schedule of Property, Plant and Equipment
As at 30 June 2022

Annexure-A

Particulars	COST						Rate	ACCUMULATED DEPRECIATION						Written Down Value at 30.06.2022
	Opening Balance 01.07.2021	Addition during the year	Transferred from Others	Transferred To Others	Disposal/ Adj during the Year	Closing Balance 30.06.2022		Opening Balance 01.07.2021	Charged during the year	Transferred from Others	Transferred to Others	Disposal/ Adj during the Year	Balance as at 30.06.2022	
Computer & Peripherals	4,445,137	-	-	-	678,788	3,766,349	30%	4,440,113	4,953	-	-	678,788	3,766,278	70
Office Equipment	23,397,698	1,432,004	-	-	174,859	24,654,843	30%	20,704,103	1,565,454	-	-	174,859	22,094,698	2,560,145
Furniture & Fixture	7,334,331	32,955	-	-	-	7,367,286	10%	6,994,561	110,871	-	-	-	7,105,432	261,854
Resource Materials	198,893	-	-	-	-	198,893	30%	198,891	-	-	-	-	198,891	2
Leasehold Improvement	4,872,180	-	-	-	-	4,872,180	20%	4,868,442	3,725	-	-	-	4,872,167	13
Total as on 30.06.22	40,248,239	1,464,959	-	-	853,647	40,859,551		37,206,110	1,685,003	-	-	853,647	38,037,466	2,822,084
Total as on 30.06.21	43,671,780	1,896,518	802,690	1,079,472	5,043,278	40,248,239		40,343,443	2,028,631	721,322	844,008	5,043,278	37,206,110	3,042,129

Dnet
Schedule of Intangible Assets
As at 30 June 2022

Particulars	COST						Rate	AMORTIZATION						Written Down Value at 30.06.2022
	Opening Balance 01.07.2021	Addition during the year	Transferred from Others	Transferred To Others	Disposal/ Adj during the Year	Closing Balance 30.06.2022		Opening Balance 01.07.2021	Charged during the year	Transferred from Others	Transferred to Others	Disposal/ Adj during the Year	Balance as at 30.06.2022	
Software/Contents/Apps	3,784,694	630,000	-	-	-	4,414,694	10%	2,605,483	303,081	-	-	-	2,908,564	1,506,130
Patent & Trade Mark	59,800	-	-	-	-	59,800	10%	59,797	-	-	-	-	59,797	3
Total as on 30.06.22	3,844,494	630,000	-	-	-	4,474,494		2,665,280	303,081	-	-	-	2,968,361	1,506,133
Total as on 30.06.21	3,824,494	20,000	-	-	-	3,844,494		2,361,566	303,714	-	-	-	2,665,280	1,179,214

