Financial Reporting Council

Audit Firm Enlistment Certificate

[Referred by Rule 14(1)(B)]

Renewal 2026

Certificate No: FRC-CAF-001-712-2026 **Issue Date:** 17 Sep 2026 **Validity:** 30 June 2027

Enlistment Registration No. of Financial Reporting Council: CAF-001-051 &

Enlistment Date : 01 Jul 2023

Type : Partnership

Name : SNEHASISH MAHMUD & CO., CHARTERED ACCOUNTANTS

Address : Plot No. 10 (3rd floor), Road No. 9, Block J, Baridhara, Dhaka 1212

Name of Professional Accountancy Institute : The Institute of Chartered Accountants of Bangladesh

By virtue of Section 32 of the Financial Reporting Act, 2015 and Rule 14 of Council (Auditor and Audit Firm Enlistment) Rules, 2022, the Council hereby certifies the mentioned firm as enlisted audit firm subject to the following conditions:

SCAN TO VERIFY

Parjatan Bhaban (8th floor), Plot No. E-5
C-1 West Agargaon, Sher-e-Bangla Nagar
Administrative Area, Dhaka-1207.

FINANCIAL REPORTING COUNCIL
BANGLADESH

Chairman

Conditions:

1. The audit firm or proprietor or partner shall be obliged to submit any information or documents required by the Council under the Act or this Rules.
2. The Council may undertake a fair investigation into any allegations of unfair audit practice, negligence, or professional misconduct raised against the audit firm or proprietor or partner and if the allegations are proved, any action may be taken against that as per the Act and Rules.
3. The audit firm or proprietor or partner shall have to properly follow and comply with the Act and the Rules, auditing standards, made thereunder ensure application of financial reporting standards as well as the provisions and conditions of all types of standards, codes, guidelines or regulations.
4. The audit firm or proprietor or partner have to protect the highest interests of the country and maintain professional integrity and ethics, reputation and competence in carrying out work under the Act or this Rules.
5. Quality assurance procedures shall be formulated, maintained and followed in providing services.
6. The audit firm or proprietor or partner have to bring irregularities or serious irregularities in Public Interest Entities (PIEs) to the notice of the Council and follow due process for resolving complaints.
7. The audit firm or proprietor or partner shall remain obliged to accept if any legal action is taken against the audit firm or proprietor or partner under the Act or this Rules or if the Council takes any action, investigation, suspension or cancellation of the certificate or necessary procedures under the provisions of sections 33, 34, 35, or, as the case may be, section 46 of Financial Reporting Act, 2015.

Eligibility of audit services of Public Interest Entities (PIEs) under various regulatory authorities (Bangladesh Bank, Bangladesh Securities and Exchange Commission, Microcredit Regulatory Authority, NGO Affairs Bureau, Insurance Development and Regulatory Authority, University Grants Commission and other regulatory authorities) as specified in Schedule-I of the Rule, which will be available in the FRC website (www.frc.gov.bd).

N.B: This certificate contains system generated signature of the Chairman of FRC.

Financial Reporting Council

Auditor Enlistment Certificate

[Referred by Rule 14(1)(A)]

Renewal 2026

Certificate No: FRC-CA-002-637-2026 **Issue Date:** 17 Oct 2026 **Validity:** 30 Jun 2027

Enlistment Registration No. of Financial Reporting Council: CA-001-251 &

Enlistment Date : 01 Jul 2023

Type : Partner

Name : SNEHASISH BARUA

Name of Professional Accountancy Institute : The Institute of Chartered Accountants of Bangladesh

Membership No : 894

By virtue of Section 32 of the Financial Reporting Act, 2015 and Rule 14 of Council (Auditor and Audit Firm Enlistment) Rules, 2022, the Council hereby certifies you as enlisted auditor subject to the following conditions:

SCANTOVERIFY

Parjatan Bhaban (8th floor), Plot No. E-5
C-1 West Agargaon, Sher-e-Bangla Nagar
Administrative Area, Dhaka-1207.

FINANCIAL REPORTING COUNCIL
BANGLADESH

Chairman

Conditions:

1. You shall be obliged to submit any information or documents required by the Council under the Act or this Rules.
2. The Council may undertake a fair investigation into any allegations of unfair audit practice, negligence, or professional misconduct raised against you and if the allegations are proved, any action may be taken against you as per the Act and Rules.
3. You shall have to properly follow and comply with the Act and the Rules, auditing standards, made thereunder ensure application of financial reporting standards as well as the provisions and conditions of all types of standards, codes, guidelines or regulations.
4. You have to protect the highest interests of the country and maintain professional integrity and ethics, reputation and competence in carrying out work under the Act or this Rules.
5. Quality assurance procedures shall be formulated, maintained and followed in providing your services.
6. You have to bring irregularities or serious irregularities in Public Interest Entities (PIEs) to the notice of the Council and follow due process for resolving complaints.
7. You shall remain obliged to accept if any legal action is taken against you under the Act or this Rules or if the Council takes any action, investigation, suspension or cancellation of the certificate or necessary procedures against you under the provisions of sections 33, 34, 35, or, as the case may be, section 46 of Financial Reporting Act, 2015.

Eligibility of audit services of Public Interest Entities (PIEs) under various regulatory authorities (Bangladesh Bank, Bangladesh Securities and Exchange Commission, Microcredit Regulatory Authority, NGO Affairs Bureau, Insurance Development and Regulatory Authority, University Grants Commission and other regulatory authorities) as specified in Schedule-I of the Rule, which will be available in the FRC website (www.frc.gov.bd).

N.B: This certificate contains system generated signature of the Chairman of FRC.

Financial Reporting Council

Auditor Enlistment Certificate

[Referred by Rule 14(1)(A)]

Renewal 2026

Certificate No: FRC-CA-002-603-2026 **Issue Date:** 17 Oct 2026 **Validity:** 30 Jun 2027

Enlistment Registration No. of Financial Reporting Council: CA-001-245 &

Enlistment Date : 01 Jul 2023

Type : Partner

Name : ZAREEN MAHMUD HOSEIN

Name of Professional Accountancy Institute : The Institute of Chartered Accountants of Bangladesh

Membership No : 1152

By virtue of Section 32 of the Financial Reporting Act, 2015 and Rule 14 of Council (Auditor and Audit Firm Enlistment) Rules, 2022, the Council hereby certifies you as enlisted auditor subject to the following conditions:

SCAN TO VERIFY

Parjatan Bhaban (8th floor), Plot No. E-5
C-1 West Agargaon, Sher-e-Bangla Nagar
Administrative Area, Dhaka-1207.

FINANCIAL REPORTING COUNCIL
BANGLADESH

Chairman

Conditions:

1. You shall be obliged to submit any information or documents required by the Council under the Act or this Rules.
2. The Council may undertake a fair investigation into any allegations of unfair audit practice, negligence, or professional misconduct raised against you and if the allegations are proved, any action may be taken against you as per the Act and Rules.
3. You shall have to properly follow and comply with the Act and the Rules, auditing standards, made thereunder ensure application of financial reporting standards as well as the provisions and conditions of all types of standards, codes, guidelines or regulations.
4. You have to protect the highest interests of the country and maintain professional integrity and ethics, reputation and competence in carrying out work under the Act or this Rules.
5. Quality assurance procedures shall be formulated, maintained and followed in providing your services.
6. You have to bring irregularities or serious irregularities in Public Interest Entities (PIEs) to the notice of the Council and follow due process for resolving complaints.
7. You shall remain obliged to accept if any legal action is taken against you under the Act or this Rules or if the Council takes any action, investigation, suspension or cancellation of the certificate or necessary procedures against you under the provisions of sections 33, 34, 35, or, as the case may be, section 46 of Financial Reporting Act, 2015.

Eligibility of audit services of Public Interest Entities (PIEs) under various regulatory authorities (Bangladesh Bank, Bangladesh Securities and Exchange Commission, Microcredit Regulatory Authority, NGO Affairs Bureau, Insurance Development and Regulatory Authority, University Grants Commission and other regulatory authorities) as specified in Schedule-I of the Rule, which will be available in the FRC website (www.frc.gov.bd).

N.B: This certificate contains system generated signature of the Chairman of FRC.

Financial Reporting Council

Auditor Enlistment Certificate

[Referred by Rule 14(1)(A)]

Renewal 2026

Certificate No: FRC-CA-002-528-2026 **Issue Date:** 17 Sep 2026 **Validity:** 30 Jun 2027

Enlistment Registration No. of Financial Reporting Council: CA-001-254 &

Enlistment Date : 01 Jul 2023

Type : Partner

Name : SUKANTA BHATTACHARJEE

Name of Professional Accountancy Institute : The Institute of Chartered Accountants of Bangladesh

Membership No : 1550

By virtue of Section 32 of the Financial Reporting Act, 2015 and Rule 14 of Council (Auditor and Audit Firm Enlistment) Rules, 2022, the Council hereby certifies you as enlisted auditor subject to the following conditions:

SCAN TO VERIFY

Parjatan Bhaban (8th floor), Plot No. E-5
C-1 West Agargaon, Sher-e-Bangla Nagar
Administrative Area, Dhaka-1207.

FINANCIAL REPORTING COUNCIL
BANGLADESH

Chairman

Conditions:

1. You shall be obliged to submit any information or documents required by the Council under the Act or this Rules.
2. The Council may undertake a fair investigation into any allegations of unfair audit practice, negligence, or professional misconduct raised against you and if the allegations are proved, any action may be taken against you as per the Act and Rules.
3. You shall have to properly follow and comply with the Act and the Rules, auditing standards, made thereunder ensure application of financial reporting standards as well as the provisions and conditions of all types of standards, codes, guidelines or regulations.
4. You have to protect the highest interests of the country and maintain professional integrity and ethics, reputation and competence in carrying out work under the Act or this Rules.
5. Quality assurance procedures shall be formulated, maintained and followed in providing your services.
6. You have to bring irregularities or serious irregularities in Public Interest Entities (PIEs) to the notice of the Council and follow due process for resolving complaints.
7. You shall remain obliged to accept if any legal action is taken against you under the Act or this Rules or if the Council takes any action, investigation, suspension or cancellation of the certificate or necessary procedures against you under the provisions of sections 33, 34, 35, or, as the case may be, section 46 of Financial Reporting Act, 2015.

Eligibility of audit services of Public Interest Entities (PIEs) under various regulatory authorities (Bangladesh Bank, Bangladesh Securities and Exchange Commission, Microcredit Regulatory Authority, NGO Affairs Bureau, Insurance Development and Regulatory Authority, University Grants Commission and other regulatory authorities) as specified in Schedule-I of the Rule, which will be available in the FRC website (www.frc.gov.bd).

N.B: This certificate contains system generated signature of the Chairman of FRC.