CA BANGLADESH | THE INSTITUTE OF CHARTERED ACCOUNTANTS OF BANGLADESH

September 2025 Number 428

ICAB NEWS BULLETIN

Monthly News Briefing from the Institute of Chartered Accountants of Bangladesh (ICAB)

Webinar on Changes in the Income Tax, VAT and Customs Laws through Finance Ordinance 2025

The Institute of Chartered Accountants of Bangladesh (ICAB) organized the Webinar on "Changes in the Income Tax, VAT and Customs Laws through Finance Ordinance 2025" on Wednesday, 3 September 2025, through the online platform Zoom.

Md. Abdur Rahman Khan FCMA, Chairman, National Board of Revenue (NBR), attended as Chief Guest, while AKM Badiul Alam, Member (Tax Policy) joined as Special Guest.

The session was moderated by AF Nesaruddin FCA, Past President – ICAB and Senior Partner, Hoda Vasi Chowdhury & Co., Chartered Accountants. Rakesh Saha FCA, Partner – Tax & Regulatory Services, Ernst & Young Advisory Services Bangladesh Limited; Sarker Nahidul Islam FCA, Director – Tax and Advisory Services, Rahman Rahman Huq, Chartered Accountants; and Mohammad Mutasim Hossain FCA, Director – Taxation & Corporate Affairs, ACNABIN, Chartered Accountants presented the keynote papers.

In his welcome address, ICAB President NKA Mobin FCA said the Finance Ordinance 2025 reflects a strategic drive to enhance the tax-to-GDP ratio through automation and infrastructure expansion—an essential step to create fiscal space for investments in renewable energy, agriculture, and infrastructure.

He noted that by prioritizing science-based learning, digital skills, and entrepreneurship, the government seeks to build a future-ready workforce capable of harnessing the Fourth Industrial Revolution. Emphasizing climate resilience as a key national priority, he said it is now integrated into Bangladesh's energy security framework through a balanced approach to renewable energy and traditional exploration.

The President underscored that for accounting and finance professionals, this reform era opens new opportunities to contribute to tax automation, trade facilitation, compliance, and advisory

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Editorial Note from
Chairman – Editorial Board

Dear Readers,

The September issue of ICAB News Bulletin presents highlights of the month's key activities and updates, all of which are closely aligned with ICAB's strategic plan. The Committees of the Council are now working steadily towards our collective goals — the advancement of the Chartered Accountancy profession and the economic development of our nation.

Chartered Accountants, whether in practice or in service, continue to play a vital role in national progress — from contributing to business decision-making and supporting entrepreneurship to providing expert advisory services that guide foreign investments and ensure efficient repatriation of funds.

ICAB's leadership remains responsive to the call of ministries and various government departments, maintaining active engagement through effective dialogues and meetings. During this month, ICAB held several important interactions with ministries, regulatory bodies, and donor agencies. Our regional committees are also working in close alignment with ICAB's mission and vision, while divisional offices are increasingly engaging with students who aspire to build their careers in chartered accountancy.

September has been a dynamic month filled with notable activities and developments, particularly concerning audit practices and compliance matters — areas that form the core of our professional focus.

I warmly invite our members and readers to share their feedback, suggestions, and constructive criticism. Your thoughtful insights inspire us to continually improve and make this publication even more meaningful.

Warm regards,

Ala Uddin FCA

services. "Chartered Accountants can play a pivotal role in guiding businesses to adapt to reforms and benefit from a modernized fiscal landscape," he added.

Key Highlights from the Presentations

The keynote speakers discussed the new VAT Deduction and Collection at Source Guidelines 2025, which replace the previous 2021 version. Under the new system:

- VAT deducted or collected at source will be adjusted in the VAT return, instead of being deposited separately, reducing time and administrative work.
- Certificates of VAT deduction (Form Mushak-6.6) must be issued within three working days of filing the VAT return.
- Unregistered entities must deposit deducted VAT through A-challan or e-payment within 15 days of payment to suppliers and issue the certificate within three working days of deposit.
- Major Changes in VAT and Customs Provisions
- For import of services by unregistered entities, the remitting bank will now adjust VAT in its return instead of depositing it directly to the exchequer.
- For registered entities, if treasury challan is not available or underpaid, the bank will deduct and adjust VAT in its return.
- No VAT deduction at source is required for invoices issued through Public Key Infrastructure (PKI) or Point of Sale (POS) systems mentioning the BIN and purchaser's name.
- Locally manufactured medicines purchased from traders are now exempt from VAT deduction at source.
- The decreasing adjustment period for VAT input claims has been extended from three to six tax periods.
- VAT exemption on subcontractor payments is now limited to the first tier only, clarifying applicability for lower tiers.
- Commercial importers paying Advance Tax @ 7.5% at import are exempt from VAT on first sale, provided value addition does not exceed 50% and proper tax invoices are issued.
- This benefit will not apply if the supply falls under the "Procurement Provider" (Service Code S037) category.
- New VAT Exemptions and Zero-Rating Rules
- Rakesh Saha FCA highlighted that transport contractors are now exempted from VAT for import of inputs used in manufacturing exportable goods.
- VAT-exempt goods now include bamboo, rattan, reeds, raffia, betel leaves, jackfruit leaves, and sabai grass, while VAT-exempt services include day labour (excluding manpower supply organizations), services rendered by employees to employers, and sale or transfer of land and buildings (previously land only).
- Additionally, zero-rated services apply to services supplied to non-residents or residents temporarily outside Bangladesh, except for services directly related to land or goods located within Bangladesh, or for global roaming services.

The seminar provided an in-depth analysis of the Finance Ordinance 2025, focusing on its implications for taxation, compliance, and business facilitation. The discussions reflected ICAB's continued commitment to engaging with policymakers, promoting fiscal transparency, and empowering professionals to adapt to the evolving economic and regulatory landscape.

ICAB and FRC Sign MoU to Strengthen Audit through DVS

In a significant move towards enhancing transparency and accountability in financial reporting, the Institute of Chartered Accountants of Bangladesh (ICAB) and the Financial Reporting Council (FRC) have signed a Memorandum of Understanding (MoU) to deepen collaboration through the Document Verification System (DVS) held on 14 September 2025.

The MoU aims to strengthen the verification process of audited financial statements and audit reports submitted to the FRC.

Dr. Md. Sajjad Hossain Bhuiyan, Chairman of the FRC, and NKA Mobin FCA, President of ICAB, signed the MoU on behalf of their respective institutions.

Key Highlights:

Dr. Md. Sajjad Hossain Bhuiyan, Chairman, FRC, underscored the pivotal role of professional accountants in preparing financial statements, which form the basis for sound business decisions and quality audits. He emphasized that reliable financial reporting supports revenue growth and reinforces the national financial ecosystem.

NKA Mobin FCA, President, ICAB, expressed strong support for the collaboration, stating, “We are working hand in hand with the FRC to support all stakeholders and elevate the accounting and auditing profession.

Suraiya Zannath Khan FCA, Vice President – Strategy & Stakeholder Collaboration, highlighted that the MoU is part of a broader reform agenda, reinforcing ICAB’s commitment to

transparency, accountability, and professional excellence.

This partnership marks a milestone in aligning regulatory oversight with digital innovation, ensuring greater integrity in Bangladesh’s financial reporting landscape.

Discussion Meeting with IMF Tax Policy Mission

The visiting IMF Tax Policy Mission in Dhaka held a technical discussion meeting with ICAB as part of their Mission Consultation held on 09 September 2025.

As part of the discussion, the visiting delegation wished ICAB to touch upon the ongoing reformation of NBR. The ICAB representatives appreciated their desire and shared various aspects of the development requirements in the taxation culture as well as in the overall taxation administration.

Alexander Klemm, Division Chief, David Baar- Senior Economist, and Daniel Alvarez, Arbind Modi, Andre Patry, experts of the IMF, took part in the discussion, while from ICAB, President N K A Mobin FCA, Vice President (Education & Training) Md. Rokonuzzaman FCA, Vice President (Technical & General Affairs) Md. Moniruzzaman FCA, and council members Sabbir Ahmed FCA, MBM Lutful Hadee FCA, Md. Shafiqul Alam FCA, ICAB Chief Executive Officer (CEO) Shubhashish Bose, Chief Operating Officer (COO) Mahbub Ahmed Siddique FCA, and Additional Director Momena Hossain Rupa FCA were present and forwarded their views on the subject matter.

Asian Development Bank and ICAB Meeting

ICAB and Asian Development Bank (ADB) underscored the importance of a strong partnership to enhance audit practices, ensure quality assurance, and implement effective disciplinary actions in response to professional irregularities on 16 September 2025.

Discussions focused on strengthening the legal and regulatory framework to ensure ICAB's role as a quasi-regulatory authority is recognized, protected, and not overshadowed by overlapping mandates of other institutions.

ADB emphasized the synergy between ICAB and the Financial Reporting Council (FRC), encouraging coordinated efforts to improve Bangladesh's overall financial governance landscape.

ICAB was encouraged to promote member access to ADB's job opportunities and other professional services, including hosting regular webinars and capacity-building initiatives to better align with international best practices..

ICAB, ERF Ink MoU for Professional Development

The Institute of Chartered Accountants of Bangladesh (ICAB) and the Economic Reporters' Forum (ERF) signed a memorandum of understanding (MoU) on Monday, 29 September 2025, to strengthen cooperation in professional development through joint expertise and resources.


Finance Adviser Dr. Salehuddin Ahmed, later attended the program.

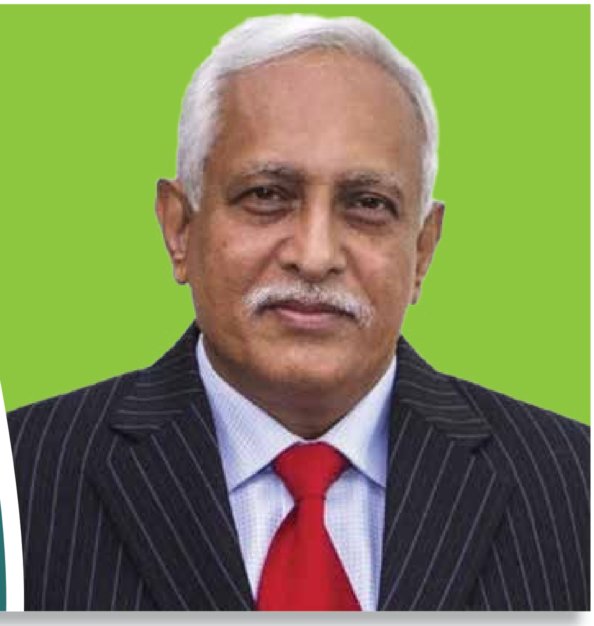
ICAB Chief Executive Officer Shubhashish Bose and ERF General Secretary Abul Kashem signed the MoU on behalf of their organizations, in the presence of ICAB President NKA Mobin FCA and ERF President Doulot Akter Mala.

The signing was held alongside the inauguration of the ERF Institute and a seminar on "Financial Transparency in the Corporate Sector." Finance Adviser Dr. Salehuddin Ahmed inaugurated the institute as chief guest, while Financial Reporting Council (FRC) Chairman Dr. Md Sajjad Hossain Bhuiyan attended as special guest.

Under the agreement, ICAB and ERF will collaborate on education, training, workshops, research, roundtables, and dialogues on economic issues. The MoU also provides a framework for managing professional training and knowledge-sharing initiatives.

Emphasizing transparency, ICAB President Mobin noted that foreign investors first examine a country's corporate governance framework before investing. He highlighted ICAB's Document Verification System (DVS) as a tool to strengthen financial discipline. "If properly applied, the DVS will enhance the country's financial ecosystem," he said.

Mobin added that transparency is not only a legal requirement but also essential for sustainable growth, stability, and foreign investment.



President's Communication

Dear Respected Members, Greetings from the ICAB!

It is my privilege to share with you some of our key initiatives in professional development, aligned with international best practices. As we continue framing our strategic plan and translating it into action, certain intrinsic professional issues—particularly related to audit—have surfaced, and we are dedicating our time and effort to address them prudently.

We remain actively engaged with the Ministry of Finance, the Financial Reporting Council, and other regulators and stakeholders to help them understand the current realities of the country's audit environment and regulatory framework. At the same time, we are committed to promoting best audit practices in Bangladesh, ensuring our members and stakeholders comply with existing rules and laws, international bet practices, and collaborating with the government to realize our vision of a new Bangladesh.

Our reform initiatives are a top priority on our action agenda, particularly where professional challenges are intertwined and require focused attention.

Key Initiatives and Activities – September 2025

Allow me to share some of the key initiatives and activities undertaken during September 2025.

03 September 2025: The Institute of Chartered Accountants of Bangladesh (ICAB) organized a seminar on "Changes in the Income Tax, VAT and Customs Laws through Finance Ordinance 2025" via the online platform Zoom. Mr. Md. Abdur Rahman Khan FCMA, Chairman, National Board of Revenue (NBR), attended as Chief Guest, while Mr. AKM Badiul Alam, Member (Tax Policy) joined as Special Guest.

The session was moderated by Mr. AF Nesaruddin FCA, Past President – ICAB and Senior Partner, Hoda Vasi Chowdhury & Co. The keynote papers were presented by Mr. Rakesh Saha FCA, Partner – Tax & Regulatory Services, Ernst & Young Advisory Services Bangladesh Limited; Mr. Sarker Nahidul Islam FCA, Director – Tax and Advisory Services, Rahman Rahman Huq, Chartered Accountants; and Mr. Mohammad Mutasim Hossain FCA, Director – Taxation & Corporate Affairs, ACNABIN, Chartered Accountants.

In my welcome address, I noted that the Finance Ordinance 2025 reflects a strategic drive to enhance the tax-to-GDP ratio through automation and infrastructure expansion — an essential step toward creating fiscal space for investments in renewable energy, agriculture, and infrastructure. I also underscored that this reform era offers new opportunities for accounting and finance professionals to contribute to tax automation, trade facilitation, compliance, and advisory services. Chartered Accountants can play a pivotal role in helping businesses adapt to reforms and benefit from a modernized fiscal landscape.

The seminar provided an in-depth analysis of the Finance Ordinance 2025, focusing on its implications for taxation, compliance, and business facilitation. The discussions reaffirmed ICAB's continued commitment to engaging policymakers, promoting fiscal transparency, and empowering professionals to navigate the evolving regulatory environment.

04 September 2025: ICAB organised the training session on "FD-4: ToR Given by NGOAB and Related Audit Documentation" at the ICAB Training Room, CA Bhaban, Dhaka. A total of 65 ICAB members and professionals from other organizations participated. The session was conducted by Mr. Bhola Nath Kundu FCA, Partner, Tasnuva Mahedi Bhola, Chartered Accountants.

09 September 2025: A technical discussion was held between the visiting IMF Tax Policy Mission and ICAB as part of the Mission's consultation in Dhaka. The IMF delegation — comprising Mr. Alexander Klemm, Mr. David Baar, Mr. Daniel Alvarez, Mr. Arbind Modi, and Mr. Andre Patry — sought ICAB's insights on the ongoing reform of the National Board of Revenue (NBR).

ICAB representatives, led by me, along with Vice Presidents Mr. Md. Rokonuzzaman FCA and Mr. Md. Moniruzzaman FCA, council members, and senior officials, shared recommendations on strengthening Bangladesh's tax culture and administration.

14 September 2025: In a significant move to promote transparency and accountability in financial reporting, ICAB and the Financial Reporting Council (FRC) signed a Memorandum of Understanding (MoU) to enhance collaboration through the Document Verification System (DVS).

The MoU, signed by Dr. Md. Sajjad Hossain Bhuiyan, Chairman – FRC, and me, aims to strengthen the verification of audited financial statements and audit reports submitted to the FRC.

I emphasized that "We are working hand in hand with the FRC to support all stakeholders and elevate the accounting and auditing profession."

Ms. Suraiya Zannath Khan FCA, Vice President – Strategy & Stakeholder Collaboration, highlighted that this MoU forms part of a broader reform agenda, reinforcing ICAB's commitment to transparency, accountability, and professional excellence.

This partnership marks a milestone in aligning regulatory oversight with digital innovation, ensuring greater integrity in Bangladesh's financial reporting ecosystem.

16 September 2025: ICAB and the Asian Development Bank (ADB) underscored the importance of a strong partnership to enhance audit practices, ensure quality assurance, and implement effective disciplinary measures. Discussions focused on strengthening ICAB's quasi-regulatory role and clarifying institutional mandates.

ADB representatives encouraged stronger collaboration between ICAB and the FRC to promote financial governance and urged ICAB to facilitate members' access to ADB job opportunities, webinars, and capacity-building initiatives aligned with international best practices.

16 September 2025: The 89th SAFA Board Meeting was held at Hotel Taj Samudra, Colombo, Sri Lanka. I attended as one of the Board Members, with SAFA President Mr. Ashfaq Yousuf Tola FCA presiding over the session. SAFA Vice President Mr. Mohammed Humayun Kabir FCA; Adviser SAFA and President, CA Sri Lanka, Mr. Heshana Kuruppu; ICMAB President Mr. Mahtab Uddin Ahmed FCMA; and SAFA Assistant Executive Secretary & ICAB COO Mr. Mahbub Ahmed Siddique FCA, among others, participated. Several important resolutions were adopted concerning regional cooperation and professional development initiatives across South Asia.

20, 22, 25 & 27 September 2025: ICAB conducted the Special Training – Crash Program for Practitioners 2025 at CA Bhaban. A total of 21 members participated, with resource persons including Mr. Mohammad Abdul Ohab Miah FCA (BRAC Bank Ltd.), Mr. Sk. Ashik Iqbal FCA, CPA (USA) (Nurul Faruk Hasan & Co.), Mr. Md. Kamruzzaman FCA (M Rashid Zaman & Co.), Mr. Kamrul Hasan Siddiqui FCA (KDS Garments Division), and Mr. Bhola Nath Kundu FCA (Tasnuva Mahedi Bhola, Chartered Accountants).

27 & 28 September 2025: ICAB organized the workshop on "Significant Audit Areas" at CA Bhaban, Dhaka. A total of 37 participants attended the workshop led by Mr. Mohammad Gias Uddin ACA (A. Wahab & Co.) and Mr. Jahidul Ahasan ACA (Howladar Yunus & Co.).

29 September 2025: ICAB and the Economic Reporters' Forum (ERF) signed an MoU to boost professional development and knowledge-sharing through joint training, research, and dialogue. The agreement was signed by ICAB CEO Mr. Shubhashish Bose and ERF General Secretary Mr. Abul Kashem in the presence of ERF President Ms. Doulot Akter Mala and myself. The signing coincided with the inauguration of the ERF Institute by Finance Adviser Dr. Salehuddin Ahmed and FRC Chairman Dr. Md. Sajjad Hossain Bhuiyan.

Highlighting the importance of transparency for sustainable growth and foreign investment, I emphasized ICAB's Document Verification System (DVS) as a key tool for strengthening financial discipline and corporate governance in Bangladesh.

With best regards,

N K A Mobin FCA
President, ICAB

Training and Workshop News

Training on ‘FD-4: ToR Given by NGOAB and Related Audit Documentation’

ICAB organised the training on ‘FD-4: ToR Given by NGOAB and Related Audit Documentation’ on 04 September 2025 at ICAB Training Room, CA Bhaban, Dhaka. A total of 65 ICAB members and officials of other organisations participated in the training session. The resource person of the training was Bhola Nath Kundu FCA, Partner, Tasnuva Mahedi Bhola, Chartered Accountants.

Special Training-Crash Program for Practitioners-2025

ICAB organised the Special Training-Crash Program for Practitioners-2025 on 20, 22, 25 & 27 September 2025 at ICAB Training Room, CA Bhaban, Dhaka. A total of 21 ICAB members participated in the training session. The resource persons of the training were Mohammad Abdul Ohab Miah FCA, Financial Controller - Finance Division, BRAC Bank Ltd., Sk. Ashik Iqbal FCA, CPA (USA), Partner, Nurul Faruk Hasan & Co., Chartered Accountants, Md. Kamruzzaman FCA, Co-Founder & Managing Partner, M Rashid Zaman & Co., Chartered Accountants, Kamrul Hasan Siddiqui FCA, Chief Financial Officer, KDS Garments Division and Bhola Nath Kundu FCA, Partner, Tasnuva Mahedi Bhola, Chartered Accountants.

Workshop on 'Significant Audit Areas'

ICAB organised the workshop on 'Significant Audit Areas' on 27 & 28 September 2025 at ICAB Training Room, CA Bhaban, Dhaka. A total of 37 ICAB members and officials of other organisations participated in the workshop. The resource persons of the workshop were Mohammad Gias Uddin ACA, Deputy Director (Audit & Advisory Services), A Wahab & Co., Chartered Accountants and Jahidul Ahasan ACA, Deputy Director, Howladar Yunus & Co., Chartered Accountants.

Parveen Mahmud FCA Receives SAFA Lifetime Woman Leadership Award 2025

Parveen Mahmud FCA of Bangladesh has been honored with the SAFA Lifetime Woman Leadership Award 2025, presented on 16 September at the SAFA Women Leadership Award Ceremony at Hotel Cinnamon Life, Sri Lanka.

She is Chairperson of Manusher Jonnyo Foundation (MJF), MIDAS, HerStory Foundation, and Shasha Denims PLC, and has previously led UCEP Bangladesh and the Acid Survivors Foundation. A trailblazer, she was the first woman President of ICAB, as well as the first female board member of SAFA.

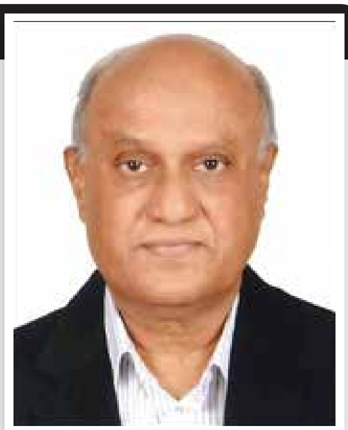
Her distinguished career spans BRAC, PKSF (Deputy Managing Director), Founding Managing Director of Grameen Telecom Trust, and Partner at ACNABIN.

She is serving in the Board of Ghashful, Friendship, CPD and served as independent director and Board Committee’s of Linde Bangladesh PLC, Berger Paints Bangladesh PLC, Apex Footwear PLC, Marico Bangladesh PLC and was nominated Director of Grameenphone PLC.

A multiple national awardee, she has also received global recognition, including the Top50 Professional & Career Women Awards 2023 (Sri Lanka & Maldives).

The SAFA Leadership Award ceremony was held concurrently with the Inauguration Ceremony of the CMA Sri Lanka Silver Jubilee International Management Accounting Conference 2025, in the presence of SAFA Board Members and other distinguished dignitaries. This prestigious recognition is a testament to her outstanding contributions and lasting impact to inspire women leaders across Bangladesh and beyond.

Obituary



Mr. Syed Fazlul Haque FCA (Enrl. No. 63), passed away on 27 September 2025 due to old age complication in Canada (Inna Lillahe Wa Inna Illahe Rajeun). He was 80.

After the funeral prayers, the deceased was buried at Meadowvale Cemetery, 7732 Mavis Rd, Brampton, Ontario, Canada.

On behalf of the Institute, President-ICAB N K A Mobin FCA expressed deep condolence to the bereaved family and prayed for the eternal peace of the departed soul.

Meeting of Advisory Committee of the Council-ICAB

The 1st Meeting for the year 2025-26 of Advisory Committee of the Council-ICAB was held on 25 September 2025 at Pan Pacific Sonargaon, Dhaka. Abbas Uddin Khan FCA, Past President-ICAB chaired the meeting. During the meeting, ICAB President N K A Mobin FCA FCA gave a short briefing on the activities of ICAB and professional matters focusing on ways and means of how to enhance unity, dignity and image of CA profession and the members of ICAB. He also sought guidance and advice from the Past Presidents regarding further advancement of the Institute. ICAB Vice Presidents, Past Presidents and representatives of ICAB management team were also present in the meeting.

Update of Quard-E-Hasana Fund as of September 2025

Loan Recipients of the Quard-E-Hasana Fund and their study levels of CA Examinations

Level of Examinations		No. of Recipients
Certificate Level	22	111
Professional Level	83	
Advance Level	4	
CA Qualified	2	

- Total loan Recipients of the fund is – 111, amongst whom 47 students are currently receiving the monthly instalments, 12 students have received one-time loan, 23 students are repaying the loan in instalments regularly to the Fund, 16 students are still enjoying the 6 months' grace period (as per Quard-E-Hasana Management Policy) to start the repayment of the loan, and 13 students fully paid back the loan amount.
- Monthly loan installment is being disbursed- Tk. 2,84,500/- in September 2025
- Total disbursement amount of Tk. 1,09,49,500/- as on 30th September 2025
- Total recovery of the loan Tk. 15,98,000/- as on 30th September 2025
- Total No. of students repaying the loan 36 (Thirty-Six), as per their commitment, 100% loan have been recovered up to August 2025
- After disbursement of installment in September 2025, total commitment amount of Tk. 23,10,500/- to 47 students (running) up to May 2027.
- Account's Balance as on September 2025 Tk. 32,47,449/-.

Permission to train Articled Students

The following members have been permitted to train Articled Students with effect from the date mentioned against their names:

Name	Effective Date
Md. Moniruzzaman FCA (1508) Partner Alam M. Zaman & Co. Chartered Accountants Joy Bangla Tower (Lift-15) 36 Agrabad C/A, Chattogram	**31 July 2025**
Imtiaz Alam FCA (1299) Partner Alam M. Zaman & Co. Chartered Accountants Joy Bangla Tower (Lift-15) 36 Agrabad C/A, Chattogram	**31 July 2025**
Md. Fokhro Uddin FCA (2037) Partner Alam M. Zaman & Co. Chartered Accountants Joy Bangla Tower (Lift-15), 36 Agrabad C/A, Chattogram	**31 July 2025**

Name	Effective Date
Md. Anowar Hossain ACA (2079) Partner Hossain & Hossain Chartered Accountants ALAMS, Apartment No. 101 House No. 21, Road No. 6, Block-D, Niketon, Gulshan, Dhaka	**07 August 2025**
Mohammad Moazzem Hossain FCA (1944) Partner Hossain & Hossain Chartered Accountants ALAMS, Apartment No. 101 House No. 21, Road No. 6, Block-D, Niketon, Gulshan, Dhaka	**07 August 2025**
Badal Kumar Nath FCA (1542) Partner N. K. Roy & Co. Chartered Accountants 16/A, BB Avenue (2nd Floor), Dhaka-1000	**13 August 2025**
Ferdous Elahi FCA (1936) Proprietor Ferdous & Co. Chartered Accountants 290/1 Free School Street Sonargaon Road (Old) 102 Bir Uttom C R Dutta Road (New) Dhaka-1205	**25 August 2025**
Chowdhury Mohammad Wasiuddin FCA (1019) Partner N. K. Roy & Co. Chartered Accountants 16/A, BB Avenue (2nd Floor) Dhaka-1000	**27 August 2025**
Md. Monzur Alam FCA (993) Partner Aziz Halim Khair Choudhury Chartered Accountants House # 75/A, Abasar Bhaban (2nd floor) Road # 5/A, Dhanmondi R/A Dhaka-1209	**31 August 2025**

Name	Effective Date
Md. Ashrafuzzaman ACA (2138) Partner Aziz Halim Khair Choudhury Chartered Accountants House # 75/A, Abasar Bhaban (2nd floor) Road # 5/A, Dhanmondi R/A Dhaka-1209	**31 August 2025**
Mohammad Mosharraf Hossain FCA (769) Partner Aziz Halim Khair Choudhury Chartered Accountants House # 75/A, Abasar Bhaban (2nd floor) Road # 5/A, Dhanmondi R/A Dhaka-1209	**31 August 2025**
Md. Yasin Miah FCA (1001) Principal & CEO M M Yasin Chartered Accountants (Single Firm) House # 22 (2nd floor) Road # 12, Block-# F, Niketon Dhaka-1212	**01 September 2025**

Permission to Start Practice

The following member has been permitted to Start Practice as Public Accountant with effect from the date mentioned against his name:

Name	Effective Date
Mostafa Kamal FCA (829) Partner Redwan Rahman & Co. Chartered Accountants Apartment C-2, House 58, Road 16, Block A Banani, Dhaka-1213	**06 August 2025**

Permission to Join as Partner

Mostafa Kamal FCA (829) has been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
Redwan Rahman & Co. Chartered Accountants Apartment C-2, House 58 Road 16, Block A Banani, Dhaka-1213	**06 August 2025**

The other partner of the firm: Mohammad Redwanur Rahman FCA (999).

CAMPUS NEWS

ICAB Academic Campus News

The session (Sept-Nov-2025, 24th Batch) for Certificate Level students has been started from 04-Sept-2025, and will be concluded by 30-Nov-2025 (keeping some special arrangements on Fri & Sat/days). There were 1,139 students joining with 56 teachers for the session. All students were the fresh candidates for the Certificate Level exam, Session: December-2025 (4th Quarter), to be held on 07-Dec-2025.

Meanwhile. the classes of Professional Level (20th Batch, Students-547, Terachers-28) is ongoing from 20-August-2025, and the session will be closed by 19-Nov-2025. The students will also sit for the exam, Session: Nov-Dec-2025 (3rd Quarter), to be commenced on 17-Dec-2025.

Besides, the students' enrolment for the classes of Advanced Level (Session: Oct-Dec-2025, 18th Batch) is ongoing, and the session will start from 13-Oct-2025. Here all students will appear at the exam, Session: December-2025 (3rd Quarter), to be held from 17-Dec-2025.

The Pre-articleship Training Course (PATC) for CA students (21st batch) on "Audit & Assurance" (AA) & "English Language" (EL) which was started from 27-August-2025 (with 300 students; and 05 teachers of EL & 14 teachers of AA), and already closed on 28-Sept-2025. Thereafter, its next 22nd batch (for the prospective students' physical training course) has been started from 30-Sept-2025, at ICAB- Academic Premises.

However, Class Management Department is ready with its preparation for organizing its all the courses (regular, flexible & special classes of Professional & Advanced Levels physically at academic venues, CA Bhaban, 1st floor & 4th floor; and Certificate Level sessions through online system) all over the year, as instructed by the Board of Studies (BoS) of the Institute for the benefit of the students. The concerned students are joining there merrily and completing all the classes effectively.

In the meantime, the Articleship Management Department has been registered articled students 161 and 83 of PAS (pre-articleship students) within the month of September-2025. The "Knowledge Sharing Session (KSS)" for Newly Registered Students (47th Batch) already organized in the month of September 28, 29 & 30, 2025.

Furthermore, the Study Materials Department and ICAB-Central Library are utilizing services keeping with upgradation as maintained by the directives of government and also decisions of ICAB management time to time through on line and offline systems. Study manuals & books are now available at Books' Sale Centre. Students are coming pleasantly there, and users riveting ardent services from the Library, too.

The Students' Counseling and Placement Department (SCPD) has already planned to hold a-Student Awareness and Motivational Programs titled "Start Chartered Accountancy, When You Study in College/University with the 4-Departments' of Govt. B M College, Barishal, by the 3rd week of October, 2025. Furthermore, Pre-Articled Students (PAS) program communication with the different universities, colleges and English medium schools are running, and registration is open for all the concerned students. By the way, Exemption/ Waiver related addendum on earlier Memorandum of Understanding (MoU) signing ceremony is going to be begun with the different universities and ICAB from the month of November 2025. This department also intends to meet and share academic views with the International University of Business Agriculture and Technology (IUBAT), Uttara Model Town, Dhaka at the end of September 2025.

The above programs and activities have been organized by the Head of Education & Students' Affairs Division (ESAD) and a team of 5 departments concern, under the supervision of the Chief Executive Officer(CEO)-ICAB, with the guidance and consent of the and Vice President (E&T) -ICAB & Chairman of the Board of Studies (BoS)-ICAB, and the President of ICAB.

Announcement

(Classes of Next Session)

The students' enrolment for Certificate Level classes (regular new-25th batch, Session: December 2025 - February 2026) has been started from 07-Sept-2025. The last date for application of classes is 25-Nov-2025.The session will commence on 10 December 2025. Besides, the students' enrolment for Advanced Level classes is ongoing. The last date for application of classes is 12-Oct-2025. A notice has been issued in this regard. The session will start from 13-Oct-2025.

Source: ICAB Campus

Status of Student Registration for CA Qualification

Particular	Number of Students in September '25	Total Number of Students in 2025
Articleship	168	1,726
Pre-Articleship (Ongoing)	59	1,547
Pre-Articleship (Special Offer)	21	333
Pre-Articleship (ACMA and ACCA)	03	44
Total	**251**	**3,650**

CRC Hosts Discussion Program

CRC brought together a good number of practicing members in an insightful professional discussion program held on 27 September 2025.

The session was expertly moderated by Council Member Mohammed Johirul Islam FCA, while ICAB Vice President Md. Moniruzzaman FCA joined as a special discussant. He addressed members' queries on FRC enlistment issues and strongly urged professionals to uphold due diligence in all engagements—especially in statutory audits.

Members actively participated in the dialogue and expressed that such initiatives are immensely valuable for the profession. They also encouraged CRC to arrange such programs on a regular basis.

SAFA Board Meeting in Colombo

The 89th SAFA Board meeting was held at Hotel Taj Samudra, Colombo, Sri Lanka on 16 September 2025.

ICAB President NKA Mobin FCA attended the meeting as one of Board members.

The meeting was presided over by SAFA President Ashfaq Yousuf Tola FCA.

SAFA Vice President Mohammed Humayun Kabir FCA; Adviser SAFA and President CA Sri Lanka Heshana Kuruppu; Mahtab Uddin Ahmed FCMA, President, ICMAB; Mahbub Ahmed Siddique FCA, Assistant Executive Secretary of SAFA & COO-ICAB; and others attended the meeting. A number of discussion and decisions were made in relation to technical and other professional development matters nationally and regionally.

Activities of ICAB's Divisional Office

Drive to increase Students' Enrollment

Rajshahi Office

- Two hundred ninety-three students (Session July-August 2025) attended CL level exam;
- Two new students have registered in (25th batch) under PAS program;
- Three students in Certificate Level have enrolled for the class (25th batch);
- Three students claimed exemption of some examination papers at CL.

Mymensingh Office

- One new student has registered (25th Batch) under PAS program;
- One student in Certificate Level has enrolled for the class (25th batch);
- Eighteen visitors visited the regional office and enquired about CA.

Rangpur Office

- Four new students have registered in (25th batch) under PAS program;
- Four new students in Certificate Level have enrolled for the class (25th batch);
- Twelve visitors came to the office to get information about CA.

Workshop on Strengthening Audit Quality: Procedures, Documentation & IAS-Based Working Papers

The journey of three weeks, six sessions, and 128 participants has come to a fruitful close with the successful completion of the Workshop on Strengthening Audit Quality: Procedures, Documentation & IAS-Based Working Papers held from 08 to 24 September 2025.

This program focused on Audit procedures and mandatory documentation; Risk assessment, sampling & substantive testing; and ISA-based working papers and reporting

The closing ceremony was graced by Vice President ICAB Md. Moniruzzaman FCA and led by our dedicated trainers- Arif Mahmood FCA, Mr. Soyeb Ahmed Chowdhury FCA, and Mr. Nazrul Islam ACA.

Together, they reaffirm their commitment to enhancing audit quality and professional standards across the country.

CRC Alumni Futsal Fest- 2025

From the first whistle at 7:15 am to the grand finale at 8:15 pm, the Legends of the Game: CRC Alumni Futsal Fest- 2025 delivered non-stop excitement, team spirit, and unforgettable memories on 19 September 2025.

Highlights: Champion – Duronto RRHian Chattala; Runner-up – SBC Warriors; Player of the Tournament – Morshed Jahan (SBC Warriors); Best Goalkeeper – Milton Sen (SBC Warriors).

Highest Scorers – Hasan Murad (Duronto RRHian Chattala) & Rabiul Hassan (ACNABIN Ex-Force).

The event wasn't just about football—it was about fellowship. Alumni teams, ICAB members, families, and kids enjoyed a day full of energy, fun, swimming pool facilities, and snacks like Fusca, Jilapi & Malai Tea.

Past President ICAB, Showkat Hossain FCA, graced the event as Chief Guest, and ICAB members, Alumni, families, and children's presence made the day truly special.

This tournament strengthened the bond of professional fraternity.

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