



ICAB NEWS BULLETIN

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



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ICAB Calls for Proper Implementation of IFRS 9 for Restoring Trust in Country's Banking Sector



The experience with International Financial Reporting Standard (IFRS)- 9 implementation has underscored the need for robust modelling, reliable data, and cohesive coordination between risk and finance functions. Experts emphasized that by building technological resilience, reinforcing governance, and investing in data infrastructure, banks can not only ensure compliance but also strengthen their overall financial and operational sustainability.

Speaking at a webinar titled "Implementing IFRS 9: Global Insights and Bangladesh Perspectives," organized by the Institute of Chartered Accountants of Bangladesh (ICAB) on Tuesday, 21 October 2025, industry professionals highlighted several critical challenges in implementing the standard.

One of the key challenges discussed was the availability of empirical data. While default data is often accessible, recovery data remains sparse, limiting the discriminatory power of models and slowing down the implementation process of IFRS 9. Another significant hurdle

lies in incorporating forward-looking information, as many banks lack sufficient historical data to differentiate scenarios or make reliable probability-weighted estimates. Experts noted that the weak correlation between macroeconomic factors and default rates further reduces the reliability of predictive modelling.

As Chief Guest, Dr. Md. Kabir Ahmed, Deputy Governor of Bangladesh Bank, said that for an emerging economy like Bangladesh—with its dynamic and expanding financial sector—the implementation of IFRS 9 represents a paradigm shift. It enables financial institutions to be better prepared for potential future losses and more resilient to economic shocks. He emphasized that Bangladesh Bank highly values partnership with ICAB and remains committed to working jointly on the implementation of such critical standards to ensure greater transparency and quality in financial reporting. Dr. Ahmed further noted that collaborative efforts between regulators and professional bodies are essential for

Editorial Note from Chairman – Editorial Board



Dear Readers,

We believe that reform is more than just rhetoric—it's a continuous journey focused on boosting organizational efficiency and responsiveness to stakeholder needs. As you are aware, ICAB is currently undertaking a comprehensive reform initiative, structured across short-, medium-, and long-term phases. Globally, chartered accountancy institutes are evolving beyond their traditional functions. They are embracing strategic planning, digital transformation, and automation in training and service delivery. These institutes are also facilitating global mobility by harmonizing standards and establishing mutual recognition frameworks. In today's fast changing business landscape, employers increasingly seek finance professionals who are IT-savvy and ready to contribute to business success from day one.

Chartered Accountants (CAs) are recognized as key strategic partners in the corporate sector—driving performance, supporting robust risk management, and advancing sustainability reporting. Institutes are equipping CAs to meet emerging market demands and the expectations of governments, regulators, and businesses, where their expertise leads to improved business outcomes and governance.

ICAB is now reimagining its operations to better align with the shifting needs and expectations of its stakeholders. To foster greater unity and collective progress, ICAB has launched several initiatives this month, many of which are featured in this newsletter.

This monthly communiqué, available in both digital and HTML formats, is designed to keep members informed about the Institute's latest activities and developments. We warmly invite your feedback to help us enhance its readability and presentation. Your suggestions will inspire us to make future editions even more engaging and impactful.

Ala Uddin FCA

designing policies that are both sound and practical.

Addressing the session, N K A Mobin FCA, President of ICAB, stated that the adoption and implementation of IFRSs are not merely a technical compliance exercise, but a cornerstone for enhancing transparency, strengthening financial stability, and fostering international investors' confidence.

"As the core and most relevant professional accountancy body in Bangladesh, ICAB considers it a sovereign duty to lead the discourse, build capacity, and facilitate a smooth transition to these global benchmarks," he said.

Mr. Mobin emphasized that effective implementation of IFRS 9 requires joint efforts from key regulators, including Bangladesh Bank, the Bangladesh Securities and Exchange Commission (BSEC), and the Financial Reporting Council (FRC). He also stressed the crucial role of preparers—such as banking institutions, financial entities, and corporations—whose financial statements are directly impacted by this standard.

Delivering the keynote presentation, Rajith Perera, Partner at Ernst & Young and Risk Management Leader of the Institute of Chartered Accountants of Sri Lanka, discussed the practical challenges encountered during the IFRS 9 implementation phase. He observed that many banks lacked strong models for estimating Expected Credit Losses (ECL), and validation exercises revealed that existing models were often not sufficiently robust to produce accurate Probability of Default (PD) and Loss Given Default (LGD) estimates.

"In some cases, banks had no existing models at all, requiring the development of new methodologies from scratch," he added.

Another keynote speaker, Sk. Ashik Iqbal FCA, Partner of Nurul Faruk Hasan & Co., Chartered Accountants, noted that the introduction of IFRS 9 in Bangladesh comes at a time when

the country's banking sector faces extraordinary challenges. Non-performing loans remain stubbornly high, capital buffers are thin, and confidence is fragile. At the same time, regulators are pressing forward with global standards to bring discipline and transparency.

"For many banks, the shift from the old incurred loss model to the expected credit loss (ECL) framework is not merely a compliance issue—it is a survival test," he said.

Unlike large international institutions with decades of credit data, most Bangladeshi banks are implementing IFRS 9 with patchy information systems, limited modelling expertise, and intense regulatory oversight. According to Mr. Iqbal, the opportunity is clear: IFRS 9 can restore trust, improve provisioning discipline, and enforce better governance. But weak models, inconsistent default definitions, or poorly designed scenarios could add confusion instead of clarity, he cautioned.

To address these challenges, industry experts recommended a multi-dimensional approach—including investment in robust technology platforms to support automation, data integration, and real-time reporting. They further advised banks to establish strong governance frameworks and oversight mechanisms, revisit portfolio segmentation strategies to better align with risk profiles and regulatory requirements, and strengthen data infrastructure to handle the increased granularity and frequency of reporting.

Panel speakers Mohammad Abdul Ohab Miah FCA, Council Member – ICAB & Financial Controller, Finance Division, BRAC Bank PLC, and Mohammad Monowar Hossain FCA, Financial Controller, Standard Chartered Bank, further elaborated on the current scenario of the country's banking sector, identified key pitfalls, and provided recommendations for the proper implementation of the standard.

Town Hall Meeting on Professional Issues



The 3rd Town Hall Meeting on professional issues was held on 07 October 2025, with a large number of ICAB practicing members in attendance. ICAB President N K A Mobin FCA in his deliberation highlighted the pros and cons of the ongoing professional matters,

particularly focusing on the auditors' enlistment with the Financial Reporting Council (FRC).

This Meeting was exclusively dedicated to discussions on FRC enlistment, emphasizing the procedural challenges associated with the enlistment process and the

Document Verification System (DVS). The meeting generated valuable feedback and practical insights from members, which will guide ICAB's ongoing engagement with the relevant authorities to streamline the enlistment process and safeguard members' professional interests.

DRC-ICAB Inter-Firm Debate Championship 2025

DRC-ICAB Inter-Firm Debate Championship 2025 (Season 2) took place on Friday evening, 10 October 2025, marking a successful conclusion to the season of exciting battle of logical intelligence, intellectual exchange and competitive reasoning.

The event was graced by the presence of the Dr. Professor Mustafizur Rahman, Distinguished Fellow of the Centre for Policy Dialogue (CPD) as the Chief Guest.

Vice President of the Institute of Chartered Accountants of Bangladesh, Md. Rokonuzzaman FCA, together with the esteemed Council Members- Mohammad Redwanur Rahman FCA, Ziaur Rahman Zia FCA, Md. Amran Hossan FCA, and Mohammad Moin Uddin Riad FCA were in person present in the program.

The event was successfully hosted under the leadership of Mahmudur Rahman FCA, Chairman, DRC, and Md. Akizur Rahman FCA, Secretary, DRC, with the dedicated support of other



DRC Members, the Debate Committee, Convener B.M. Israfil FCA, and Event Chairman Rashidul Islam FCA. A large number of distinguished members of CA Bangladesh were also in attendance to witness this grand intellectual show.

This year, a total of 24 teams representing prominent Chartered Accountancy Firms of Bangladesh took part in this flagship event- a true celebration of logic, intellect, and oratory excellence.

In the thrilling Finale, Islam Aftab Kamrul & Co. and ACNABIN Chartered Accountants competed head-to-head in a fierce battle of ideas, where Islam

Aftab Kamrul & Co. emerged as the Champion of Season 2.

SM Mahmudul Hasan from Islam Aftab Kamrul & Co. Ms. Tasmia Binte Habib from ACNABIN were announced the best speakers (jointly) of the Finale. Mr. Sadman Sakib from Mahamud Sabuj & Co. was announced the best speaker of the tournament.

Heartfelt appreciation to the Chief Guest and our hon'ble President of ICAB, N.K.A. Mobin FCA, other distinguished Guests, ICAB Members, participating teams and firms, Judges, and all other stakeholders whose contributions made this event a remarkable success.

President's Communication



Dear Fellow Members and Colleagues,

Assalamu Alaikum and Greetings to you all.

Since my assumption of the Presidency, my new responsibilities are confronted with both opportunities and challenges. While I had to handle many complex issues, I am pleased to share that we have achieved significant successes across various areas. We are taking a holistic approach to make an eventful progress in education, training, standard setting, quality assurance, IT, infrastructure, management, professional conduct, image building, media exposure, and other key domains, according to ICAB's Reform Strategic plan.

ICAB has been relentlessly striving to perform better and deliver the intended outcomes. You are aware that in last few weeks, the Council and the entire CA fraternity have been facing a very challenging situation owing to the delay in the enlistment of auditors and audit firms by the FRC. I have made several communications and held meetings with FRC and other relevant stakeholders to help them understand the rationale and urgency of this enlistment, as well as the potential consequences of the delay in the financial sector. We also tried to brief the members of the council of the FRC of the agony and suffering of the practicing members of the ICAB.

Alhamdulillah, our efforts have yielded desired results — most of the auditors and CA firms

have now been enlisted with the FRC. We expect that the remaining firms will also obtain their enlistment soon after necessary due diligence by the concerned offices of the FRC and the government.

Let us now take a glimpse at the major activities and developments that took place in October 2025.

07 October 2025: A town hall meeting regarding professional issues was held where a large number of ICAB practicing members took part. In deliberation, I presented the pros and cons of the ongoing professional issues including auditors' enlistment with the Financial Reporting Council (FRC). I appreciate the members who spontaneously participated in the discussion and put forward their suggestions toward mitigating the issue.

10 October 2025: The DRC-ICAB Inter-Firm Debate Championship 2025 (Season 2) concluded successfully, marking another season of intellectual exchange, logical reasoning, and spirited competition.

The event was graced by Dr. Mr. Mustafizur Rahman, Distinguished Fellow, Centre for Policy Dialogue (CPD), as the Chief Guest.

ICAB Vice President Mr. Md. Rokonzaman FCA, along with Council Members Mr. Mohammad Redwanur Rahman FCA, Mr. Ziaur

Rahman Zia FCA, Mr. Md. Amran Hossan FCA, and Mr. Mohammad Moin Uddin Riad FCA, attended the program. A large number of esteemed ICAB members attended this grand intellectual event. The participants were encouraged with a new spirit of innovation and logic through this event.

14 October 2025: ICAB organized the training program on “Demystifying the Audit Report: Insights and Practical Applications” at the ICAB Training Room, CA Bhaban, Dhaka. A total of 49 ICAB members and representatives from other organizations participated in the training. The resource person was Mr. Sk. Md. Tarikul Islam FCA, ACA (England & Wales), Partner, Hoda Vasi Chowdhury & Co., Chartered Accountants.

16 October 2025: ICAB held a training session on “Audit Procedures and Related Documentation on Cash and Cash Equivalents, Inventories, Trade and Other Receivables, Advance Deposit and Prepayments” at the ICAB Training Room, CA Bhaban, Dhaka. A total of 57 ICAB members and other participants attended the program. The resource person was Mr. Bhola Nath Kundu FCA, Partner, Tasnuva Mahedi Bhola, Chartered Accountants.

21 October 2025: The webinar titled “Implementing IFRS 9: Global Insights and Bangladesh Perspectives” organized by the Institute of Chartered Accountants of Bangladesh (ICAB) where industry professionals highlighted several critical challenges in implementing the standard.

As Chief Guest, Dr. Md. Kabir Ahmed, Deputy Governor of Bangladesh Bank, emphasized that Bangladesh Bank highly values its partnership with ICAB and remains committed to working jointly on implementing such critical standards to ensure greater transparency and quality in financial reporting. Dr. Ahmed further noted

that collaborative efforts between regulators and professional bodies are essential for designing policies that are both sound and practical.

We greatly appreciated his remarks and stand ready to undertake joint initiatives to improve the financial sector of the country. I delivered the address of welcome at the session.

Mr. Rajith Perera, Partner at Ernst & Young and Risk Management Leader of the Institute of Chartered Accountants of Sri Lanka, joined the CPD remotely via the Zoom platform, while Mr. Sk. Ashik Iqbal FCA, Partner at Nurul Faruk Hasan & Co., Chartered Accountants, jointly presented two separate keynote papers in the seminar.

Panel speakers Mr. Abdul Ohab Miah FCA, Council Member – ICAB & Financial Controller, Finance Division, BRAC Bank PLC, and Mr. Mohammad Monowar Hossain FCA, Financial Controller, Standard Chartered Bank, elaborated on the current scenario of Bangladesh’s banking sector, identified key challenges, and offered practical recommendations for the proper implementation of the standard.

25 & 26 October 2025: ICAB organized a training program on “Significant Audit Areas of Income Tax, VAT & Customs” at the ICAB Training Room, CA Bhaban, Dhaka. A total of 37 ICAB members and professionals from other organizations participated. The resource persons including 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. Nur Ahammed Suprim FCA, Director, Tax & Legal, Nurul Faruk Hasan & Co., Chartered Accountants (Deloitte in Bangladesh).

29 October 2025: A press conference was held at CA Bhaban, Karwan Bazar,

Dhaka, announcing a week-long series of events to celebrate International Accounting Day. During the press conference, samples T-shirt and medals were unveiled, for generating great enthusiasm among members and guests.

The Dhaka Regional Committee (DRC) of ICAB is organizing a signature running event titled “Accounting Day Run 2025” to be held on 7 November 2025 at Hatirjheel, Dhaka, in celebration of International Accounting Day.

I attended the press conference along with DRC Chairman Mr. Mahmudur Rahman FCA, Race Director and Council Member-ICAB Mr. Asifur Rahman FCA, Event Convenor Mr. Sk. Md. Tarikul Islam FCA, DRC Secretary Mr. Md. Akizur Rahman FCA, and DRC Leaders Mr. Md. Maksoudur Rahman FCA and Mr. Md. Kamruzzaman FCA.

Congratulations and Appreciations:

Heartiest felicitation to the newly qualified Chartered Accountants who passed their final CA examinations in the July–August 2025 session. A very warm welcome to the fraternity, and best wishes for a successful professional journey ahead.

My heartfelt appreciation also goes to Ms. Zareen Mahmud FCA (Enrollment No. 1152) and Ms. Tamara Hussain FCA (Enrollment No. 1563) for receiving the Top 50 Professional & Career Women Global Award 2025 under the category of Leadership in Finance and Accounting at the event held in Sri Lanka. We are filled with pride and honor at their achievements, which bring great credit and distinction to the profession.

With best regards,



N K A Mobin FCA
President, ICAB

Zareen Mahmud and Tamara Hussain Received Top 50 Professional & Career Women Global Award 2025

Zareen Mahmud Hosein FCA (Enrolment No. 1152), Council Member of ICAB, and **Tamara Hussain FCA** (Enrolment No. 1563) have been recognised among the Top 50 Professional & Career Women Global Award 2025 under the category of Leadership in Finance and Accounting. The award ceremony was held in Sri Lanka.

Ms. Hosein is the Founding Partner of Snehasish Mahmud & Co. Her professional career spans the New York City Mayor's Budget Office, KPMG LLP (USA), and ACNABIN in Bangladesh.



Zareen Mahmud Hosein FCA



Tamara Hussain FCA

She currently serves on multiple boards, including Mutual Trust Bank PLC and the Campaign for Popular Education (CAMPE).

Ms. Hussain, currently Finance Director at Colgate Bangladesh, has over 15 years of experience in multinational organizations including Unilever, GSK, and Colgate across Bangladesh and India. She is widely recognised for her strategic leadership,

mentorship, and community contributions through Rotary Bangladesh.

A Tribute to the Enduring Legacy of Anika Sultana FCA (1976–2025)

We pause to remember and celebrate the extraordinary life of Ms. Anika Sultana, FCA (Enrolment No. 1484). Though she departed on 9 July 2025 (Inna Lillahe Wa Inna Ilaihe Rajeun), the professional integrity and pioneering spirit she embodied continue to shape the ICAB community. She is survived by her devoted husband and two sons, aged 20 and 17, who are currently pursuing their studies in the USA.

Born in Bangladesh on 15 April 1976, Ms. Sultana was educated at the University of Dhaka, earning both a BBA and MBA in Accounting. She became an Associate Member of ICAB in 2012 and achieved the prestigious Fellow status in 2017. Her professional journey was marked by dedication and excellence across diverse, high-impact roles, including Deputy General Manager (Finance & Accounts) and Board Secretary at SMC Enterprise, Head of Accounts at BRAC Center, and Financial Analyst at USAID/Bangladesh. She later established Anika Sultana & Co., Chartered Accountants, a firm built on her foundational commitment to integrity and quality service.

Pioneer and Mentor

Ms. Sultana's true legacy lies in her role as a groundbreaker and mentor. She etched her name in ICAB history as the first female Secretary of the Dhaka Regional Committee (DRC), a



milestone that reflects her exceptional leadership and commitment to advancing gender representation.

Beyond this pioneering achievement, she dedicated herself to nurturing the next generation. Serving on the ICAB Editorial Board and the Articled Students Committee, and as International Affairs Secretary of the Accounting Alumni Association, she provided invaluable guidance. Countless articled students and young professionals were

inspired and shaped by her wisdom, encouragement, and generosity.

An Enduring Impact

Anika Sultana will always be cherished for more than her remarkable professional success. She was a figure known for her warmth, humility, and the simple kindness she extended to all. Her life serves as a powerful reminder of the profound impact that dedication, integrity, and compassion have—not just in one's career, but in the lives of those we touch.

Though she is no longer with us, her spirit of excellence, her pioneering leadership, and her mentorship continue to guide and inspire the accounting profession in Bangladesh.

Courtesy: Gender Inclusion & Leadership Committee-ICAB

CRC Arranged Togetherness Carnival 2025



ICAB-Chattogram Regional Committee (CRC) arranged "Togetherness Carnival 2025: Family, Fun & Festivities All in One" on 31 October 2025 at Sicho Arena, Chattogram. A large number of members and their spouses, children were present from Chattogram region and joyfully participated in the event.

Obituary

Mr. AK Abdul Matin FCA (Enrollment No. 559), Director, A Matin & Co., Chartered Accountants, passed away on 31 October 2025 at 10:15 am due to Kidney complication at Dhaka (Inna Lillahe Wa Inna Illahe Rajeun). He was 70.



After the funeral prayers, the deceased was buried at Khulna.

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.

Status of Student Registration for CA Qualification

Particular	Number of Students in October '25	Total Number of Students in 2025
Articleship	167	1,893
Pre-Articleship (Ongoing)	126	1,673
Pre-Articleship (Special Offer)	32	365
Pre-Articleship (ACMA and ACCA)	10	54
Total	335	3,985

Training News

Demystifying the Audit Report: Insights and Practical Applications

ICAB organised the training on 'Demystifying the Audit Report: Insights and Practical Applications' on 14 October 2025 at ICAB Training Room, CA Bhaban, Dhaka. A total of 49 ICAB members and other organisations participated in the training session. The resource person of the training was Sk. Md. Tarikul Islam FCA (ICAB), ACA (Eng & Wales), Partner, Hoda Vasi Chowdhury & Co., Chartered Accountants.

Audit Procedures and Related Documentation

ICAB organised the training on 'Audit Procedures and Related Documentation on: Cash and Cash Equivalents, Inventories, Trade and other Receivables, Advance Deposit and Prepayments' on 16 October 2025 at ICAB Training Room, CA Bhaban, Dhaka. A total of 57 ICAB members and other organisations participated in the training session. The resource person of the training was Bhola Nath Kundu FCA, Partner, Tasnuva Mahedi Bhola, Chartered Accountants.

Significant Audit Areas of Income Tax, VAT & Customs

ICAB organised the training on 'Significant Audit Areas of Income Tax, VAT & Customs' on 25 & 26 October 2025 at ICAB Training Room, CA Bhaban, Dhaka. A total of 37 ICAB members and officials of other organisations participated in the training. The resource persons of the training were 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 Nur Ahammed Suprim FCA, Director, Tax & Legal, Nurul Faruk Hasan & Co., Chartered Accountants (Deloitte in Bangladesh).

DRC-ICAB Press Conference on **Signature Running Event – ‘Accounting Day Run 2025’**

A press conference was held on 29 October 2025 at CA Bhaban, Karwan Bazar, Dhaka, to describe the week-long events marking the International Accounting Day, where the samples of T-shirt and medals were also unveiled for generating great enthusiasm among participants and guests.

The Dhaka Regional Committee (DRC) of the Institute of Chartered Accountants of Bangladesh (ICAB) is organizing a signature running event, “Accounting Day Run 2025,” on 7 November 2025 at Hatirjheel, Dhaka, in celebration of International Accounting Day.

ICAB President N K A Mobin FCA, DRC Chairman Mahmudur Rahman FCA, Race Director and Council Member-ICAB Asifur Rahman FCA, Event Convenor Sk. Md. Tarikul Islam FCA, DRC Secretary Md. Akizur Rahman FCA, and DRC Leaders Md. Maksoudur Rahman FCA and Md. Kamruzzaman FCA were present, along with other dignitaries, in the press conference.

According to the organizers, DRC is proud to launch the first-ever “Accounting Day Run” under the inspiring theme “Fitness Meets Accounting”, aimed at promoting health, wellness, and work-life balance among professionals. They noted that while accountants play a vital role in driving the economy, they often face high workloads and stress — making wellness initiatives like this both timely and essential.

The landmark event will bring together over 1,800 participants across 7.5 KM and 1 KM categories, including Chartered Accountants, their families, CA students, corporate



professionals, and running enthusiasts — creating a vibrant blend of professional excellence and community spirit.

The 1 KM category has been specially designed for kids and their moms, with over 200 young runners expected to join. The marathon will start from the Hatirjheel Amphitheatre at 5:30 AM, traverse the scenic Hatirjheel track, and finish at the same point.

Adding excitement to the event, celebrity runners such as Ironman Mohammad Shamsuzzaman Arafat, Ayman Sadiq, Sajjad Hossain Snigdho, and Ultrarunner M. Mahfuzul Haq will participate, inspiring the crowd with their presence and energy.

A Kit Expo will take place on 5 November 2025 at Pan Pacific Sonargaon Hotel, where race kits and

goodie bags will be distributed. The expo will be inaugurated by ICAB Council Members at 1:00 PM.

The event’s esteemed sponsors include Sprint, City Bank PLC, bKash, Shah Cement Industries Limited, Transcom Limited, and DBL Ceramics. Event partners include Pan Pacific Sonargaon Dhaka, SMC Plus, Glucomax-D, Ispahani, CCI Bangladesh, Ruchi, Aaram, Horlicks, Maggi, Dettol, Zerocal, Milo, Nescafé, Lovello, Gigabyte, and Ibn Sina. The media partners are The Daily Star, Samakal, and Jamuna Television.

Member’s Achievement

Mohammed Tofazzul Hussain FCA (Enrollment No. 848), Managing Partner Amin Hussain & Co., Chartered Accountants, has been appointed as an Independent Director of COMMUNITY BANK Bangladesh PLC as approved by Bangladesh Bank.



CPD Seminar on 'Audit Readiness and Efficiency: Auditors and Auditees' Perspective

Chittagong Regional Committee (CRC) of ICAB organised the CPD Seminar on 'Audit Readiness and Efficiency: Auditors and Auditees' Perspective on 18 October 2025 at CRC office Agrabad, Chittagong.

Soyeb Ahmad Chowdhury FCA, Director (Branch In-Charge, Rahman Rahman Huq, Chartered Accountants presented the Key-note paper.

Md. Moniruzzaman FCA, Vice President, Technical & General Affairs-ICAB was present as Special Guest.

Mohammad Saif Uddin CISA, FCA, Managing Partner, Saif Kashem & Co., Chartered Accountants moderated the



session. Showkat Hossain FCA, Past President-ICAB and Senior Partner, Chowdhury & Co., Chartered Accountants moderated the program as the Chief Guest.

Admission as Associate

The following members have been admitted as Associate of the Institute with effect from the date mentioned against their names:

Name	Effective Date	Name	Effective Date
Prodip Roy ACA (2402) Senior Analyst Ernst & Young Advisory Services Bangladesh Ltd. Navana Pristine Pavilion 128, Gulshan Avenue Level # 9, Block-CEN (H)-2 Gulshan-2, Dhaka 1212	08 October 2025	Mohimin Ul Naim Arabi ACA (2405) House-73/C, Flat-8C Central Road, Kalabagan, New Market-1205 Dhaka	08 October 2025
Shamim Akter ACA (2403) Lecturer Department of Accounting University of Chittagong Chattogram	08 October 2025	Md. Manjur Morshed ACA (2406) 46, 2nd Floor, Lake Circus Dolphine Goli Kalabagan, Dhaka-1205	08 October 2025
Sajedul Islam ACA (2404) Deputy Manager Hoda Vasi Chowdhury & Co. Chartered Accountants BTMC Bhaban (8th Level) 7-9 Kawran Bazar C/A Dhaka-1215	08 October 2025	Moqbul Ahmed Chowdhury ACA (2407) 535/2, Flat # 5A, Floor-6 South Monipur Mirpur, Dhaka-1216	08 October 2025
		Mohammad Saifur Rahman ACA (2408) Sr. Executive Square Pharmaceuticals PLC Square Centre 48, Mohakhali C/A, Dhaka	08 October 2025
		Md Shamshad Alam ACA (2409) Deputy Manager ACNABIN Chartered Accountants BDBL Bhaban (Level-13 & 15) 12 Kawran Bazar Commercial Area Dhaka-1215	08 October 2025

Name	Effective Date	Name	Effective Date
Sharif Mohammad Amanullah ACA (2410) Finance Manager Kahf Bangladesh Ltd. House: 1110, Level: 3 Road: 9/A, Avenue: 08 Mirpur DOHS, Dhaka -1216	08 October 2025	Bidyut Kumer Bhakta ACA (2417) Senior Consultant Tax and Regulatory Service Ernst & Young Advisory Services Bangladesh Ltd. Navana Pristine Pavilion 128, Gulshan Avenue Level # 9, Block-CEN (H)-2 Gulshan-2, Dhaka 1212	09 October 2025
Md. Abdur Rahman Jim ACA (2411) Head of Accounts and Finance FirstTrip Limited 3rd Floor, Sharif Plaza Kamal Ataturk Avenue Banani, Dhaka-1213	08 October 2025	Mahadi Hasan Shaan ACA (2418) House No: 113 (2nd floor) Noyatola, Moghbazar Dhaka – 1217	09 October 2025
Md. Saiful Islam ACA (2412) 280/1, Flat-B2, Toma Angelica North Shahjahanpur Dhaka- 1217	08 October 2025	Afsana Mimi ACA (2419) Manager ACNABIN Chartered Accountants BDBL Bhaban (Level-13 & 15) 12 Kawran Bazar Commercial Area Dhaka-1215	09 October 2025
Pangkaj Kanti Saha ACA (2413) Manager, Financial Accounting & Reporting Finance Division Renata PLC, Corporate Headquarters Plot 1, Milk Vita Road, Section 7 Mirpur, Dhaka 1216	08 October 2025	Md. Emran Nur ACA (2420) 33, 9-D, 9th Floor Free School Street Kalabagan, Dhaka-1205	09 October 2025
Giasuddin Mulla ACA (2414) Director (Audit & Advisory) Redwan Rahman & Co. Chartered Accountants Flat C2, House 58, Road 16 Block-A, Banani, Dhaka 1213	08 October 2025	Shafiul Azam ACA (2421) Assistant Manager Rahman Rahman Huq Chartered Accountants 9 & 5 Mohakhali C/A, Dhaka 1212	09 October 2025
Sajib Das ACA (2415) Manager (Audit & Assurance) Hoda Vasi Chowdhury & Co., Chartered Accountants BTMC Bhaban (8th Level) 7-9 Kawran Bazar C/A Dhaka-1215	09 October 2025	Tahmid Rakib ACA (2422) Flat 4A, House 76, Road 12/A Dhanmondi, Dhaka-1209	09 October 2025
Md. Khaled ACA (2416) Manager, Revenue Operations Financial Control Banglalink Digital Communications Ltd. Plot-4, SW (H) Bir Uttam Mir Shawkat Sharak Gulshan-1, Dhaka-1212	09 October 2025	Muhammad Moniruzzaman ACA (2423) Chief Financial Officer Dekko Legacy Group Shimanto Shamber, 8th Floor R-02, Dhanmondi Dhaka-1205	09 October 2025
		Md. Mursed Jamil ACA (2424) Manager- Assurance Services S. F. Ahmed & Co. Chartered Accountants House # 51 (2nd & 3rd floor), Road # 9 Block-F, Banani, Dhaka-1213	12 October 2025

Admission as Fellow

The following members have been admitted as Fellow of the Institute with effect from the date mentioned against their names:

Name	Effective Date
Nazmun Aktar Niki FCA (2028) General Manager Robi Axiata Limited Robi Axiata Limited, Nafi Tower Robi Corporate Office Gulshan 1, Dhaka	04 September 2025
Najmul Hasan FCA (2045) Manager (Accounts & Finance) Square Pharmaceuticals Ltd. SQUARE Centre 48, Mohakhali C/A, Dhaka-1212	01 September 2025
Promit Debnath FCA (2051) Manager, Financial Compliance, Governance & Digitization Finance Robi Axiata Limited RCO, The Forum 187-188/B, Bir Uttam Mir Shawkat Sarak Tejgaon, Dhaka-1208	04 September 2025
Md Mudabbir Hussain FCA (744) Flat 2A, Bankers Building, House 2 Block B, Main Road Bnosree, Dhaka-1217	03 September 2025

Permission to Join as Partner

Mohammad Gias Uddin ACA (2100) has been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
Ferdous & Co. Chartered Accountants Navana Zohura Square, Suite No-A7, 7th Floor Kazi Nazrul Islam Avenue (Bangla Motor) Dhaka-1000 The other partner of the firm: Ferdous Elahi FCA (1936).	16 September 2025

Md. Monirul Islam FCA (1025) and **Muhammad Masrurul Islam FCA (776)** have been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
Islam Aftab Kamrul & Co. Chartered Accountants Z-Tower (5th floor) Plot # 4, Road # 132, 54, Gulshan Avenue Gulshan-1, Dhaka-1212	05 October 2025

The other partners of the firm: AKM Aftabul Islam FCA (283), AKM Kamrul Islam FCA (670), Saleem Aurungzeb Ahmed FCA (129) and Muhammad Rizwan Ullah FCA (270).

Md. Saqif Rahman ACA (2206) has been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
J. Fahad & Co. Chartered Accountants Rupayan Prime (Level 10) Office Suite B-9, Plot No. 500-E House No. 02, Road No. 07 Dhanmondi, Dhaka-1205	28 September 2025

The other partner of the firm: Jamil Us Fahad FCA (1876).

Nafiul Islam ACA (2133) and **Md. Anwar Hossain ACA (2121)** have been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
Ahmed Mashuque & Co. Chartered Accountants Navana Obaid Eternia 28-29 Kakrail (Level 13-14) VIP Road, Dhaka-1000	24 July 2025

The other partners of the firm: Mashuque Ahmed FCA (690), Md. Mosharrar Hossain FCA (1961) and Jahangir Hussain FCA (1960).

Tariquzzaman Khan FCA (687) and **Md. Kamrul Hassan FCA (2027)** have been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
Mahfel Huq & Co. Chartered Accountants BGIC Tower (4th Floor) 34 Topkhana Road Dhaka-1000	06 August 2025

The other partners of the firm: Mia Fazle Karim FCA (614), Skh Md Mahmudul Ambia FCA (1067) and Wasequl Huq Reagan FCA (1517).

Mohammed Enamul Haque Khan FCA (1567) has been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
Adhikari Khan Roy & Co.	22 September 2025

Chartered Accountants

House 07, Level 05, Road 137/141

Gulshan 01, Dhaka-1212

The other partners of the firm: Mohan Adhikari FCA (1729) and Krishnendu Deb Roy FCA (1230).

Faruq Ibn Hossain FCA (1608) has been permitted to form a partnership and start practice under the name and style of:

Name	Effective Date
FARHANA FARUQ & CO.	27 September 2025

Chartered Accountants

Silver Rain (3rd Floor)

48 Bijoy Nagar

Dhaka - 1000

The partner of the firm: Farhana Nasrin FCA (2046).

Permission to Start Practice

The following members have been permitted to Start Practice as Public Accountants with effect from the date mentioned against their names:

Name	Effective Date
Mohammad Gias Uddin ACA (2100)	16 September 2025

Partner

Ferdous & Co.

Chartered Accountants

Navana Zohura Square

Suite No-A7, 7th Floor

Kazi Nazrul Islam Avenue (Bangla Motor)

Dhaka-1000

Muhammad Masrurul Islam FCA (776)	05 October 2025
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Partner

Islam Aftab Kamrul & Co.

Chartered Accountants

BSCIC Electronics Complex (Level 5)

Plot # 1/1, Road # 3

Avenue-4 Section-7

Mirpur, Dhaka-1216

Name	Effective Date
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Md. Monirul Islam FCA (1025)	05 October 2025
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Partner

Islam Aftab Kamrul & Co.

Chartered Accountants

Z-Tower (5th floor) Plot # 4

Road # 132, 54, Gulshan Avenue

Gulshan-1, Dhaka-1212

Mohammad Arisur Rahman FCA (1100)	27 September 2025
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Partner

Aris Kamal Mohammad & Co.

Chartered Accountants

House- 263, 2nd Floor, Road No. 19,

DOHS Mohakhali

Mohakhali, Dhaka

Abu Hena Mustafa Kamal FCA (1328)	27 September 2025
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Partner

Aris Kamal Mohammad & Co.

Chartered Accountants

House- 263, 2nd Floor, Road No. 19,

DOHS Mohakhali

Mohakhali, Dhaka

Faruq Ibn Hossain FCA (1608)	27 September 2025
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Partner

FARHANA FARUQ & CO.

Chartered Accountants

(Formerly Farhana Nasrin & Co.

Chartered Accountants)

Silver Rain (3rd Floor), 48 Bijoy Nagar

Dhaka – 1000

Md. Saqif Rahman ACA (2206)	28 September 2025
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Partner

J. Fahad & Co.

Chartered Accountants

Rupayan Prime (level 10)

Office Suite B-9, Plot No. 500-E

House No.02, Road No. 07

Dhanmondi, Dhaka-1205

Mohammed Enamul Haque Khan FCA (1567)	22 September 2025
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Partner

Adhikari Khan Roy & Co.

Chartered Accountants

(Formerly Adhikari Roy & Co.

Chartered Accountants)

House 07, Level 05, Road 137/141

Gulshan 01, Dhaka-1212

Name	Effective Date
Md. Anwar Hossain ACA (2121) Partner Ahmed Mashuque & Co. Chartered Accountants Holding # 286, Nanua Dighir Uttor Par Bazrapur, Adorsho Sadar, Cumilla-3500	24 July 2025
Nafiul Islam ACA (2133) Partner Ahmed Mashuque & Co. Chartered Accountants Fnlay House (2nd Floor) Agrabad Commercial Area Chattogram-4100	24 July 2025
Tariquzzaman Khan FCA (687) Mahfel Huq & Co. Chartered Accountants BGIC Tower (4th Floor) 34 Topkhana Road, Dhaka-1000	06 August 2025
Md. Kamrul Hassan FCA (2027) Partner Chartered Accountants BGIC Tower (4th Floor) 34 Topkhana Road, Dhaka-1000	06 August 2025

Reconstitution of Partnership

Aziz Halim Khair Choudhury, Chartered Accountants has been permitted to reconstitute the partnership [owing to retirement of **M A Halim Gaznavi FCA (97)**, Former Partner of the firm effective from 1st July 2025.

Partners of the firm: Dr. Jamshed Sanyath Ahmed Choudhury FCA (363), Md Aftab Uddin Ahmed FCA (804), Mofazzal Hossain Khan FCA (285), Khairul Basher FCA (617), Golam Fazlul Kabir FCA (1721), Md. Monzur Alam FCA (993), Md. Ashrafuzzaman ACA (2138), and Mohammad Mosharraf Hossain FCA (769).

Change of Address of Principal Office

Name & New Address	Effective Date
Arun & Company Chartered Accountants House No. 586, 4th Floor, Haque Tower Shewrapara, Mirpur-1216	02 September 2025

Name & New Address	Effective Date
Ferdous & Co. Chartered Accountants Navana Zohura Square Suite No-A7, 7th Floor Kazi Nazrul Islam Avenue (Bangla Motor) Dhaka-1215	16 September 2025

Change of Firm's Name

Name and Address	Effective Date
Adhikari Khan Roy & Co. (Former, Adhikari Roy & Co.) Chartered Accountants House 07, Level 05, Road 137/141 Gulshan 01, Dhaka-1212	22 September 2025
FARHANA FARUQ & CO. Chartered Accountants (Former Farhana Nasrin & Co.) Silver Rain (3rd Floor), 48 Bijoy Nagar Dhaka - 1000	29 September 2025

Permission for Formation of a Partnership Firm

Mohammad Arisur Rahman FCA (1100) and **Mr. Abu Hena Mustafa Kamal FCA (1328)** have been permitted for Formation of a Partnership Firm and continue practice under the name and style of:

Name	Effective Date
Aris Kamal Mohammad & Co. Chartered Accountants House- 263 (2 nd Floor), Road No. 19 DOHS Mohakhali, Mohakhali, Dhaka	27 September 2025

Permission to Open Branch Office

Akhtar Amir & Co., Chartered Accountants has been permitted to open a Branch Office at Bijoy Nagar with **Md. Akizur Rahman FCA (1534)**, as Branch In-Charge to practice as Public Accountant, details are as follows:

Name and Address	Effective Date
Akhtar Amir & Co. Chartered Accountants 180-181, Shahid Sayed Nazrul Islam Sarani Bijoy Nagar, Dhaka-1000.	01 October 2025

Activities of ICAB's Divisional Office

Drive to increase Students' Enrollment

Rajshahi Office

- Thirteen new students have registered in (25th batch) under PAS program;
- Twenty students in Certificate Level have enrolled for the class (25th batch);
- One student claimed exemption of some examination papers at CL.

Mymensingh Office

- Two new students have registered (25th Batch) under PAS program;
- Three students in Certificate Level has enrolled for the class (25th batch);
- Nineteen visitors visited the regional office and enquired about CA.

Barishal Office

- Three new students have registered in (25th batch) under PAS program;
- Twenty-two visitors came to the office to get information about CA.

Khulna Office

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

Rangpur Office

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

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

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

Level of Examinations		No. of Recipients
Certificate Level	25	127
Professional Level	95	
Advance Level	4	
CA Qualified	3	

- Total loan Recipients of the fund is – 127, amongst whom 57 students are currently receiving the monthly instalments, 15 students have received one-time loan, 22 students are repaying the loan in instalments regularly to the Fund, 18 students are still enjoying the 6 months' grace period (as per Quard-E-Hasana Management Policy) to start the repayment of the loan, and 15 students fully paid back the loan amount.

- Monthly loan installment is being disbursed- Tk. 5,23,000/- in October 2025
- Total disbursement amount of Tk. 1,14,72,500/- as on 31st October 2025
- Total recovery of the loan Tk. 17,02,000/- as on 31st October 2025
- Total No. of students repaying the loan 37 (Thirty-Seven), as per their commitment, 100% loan have been recovered up to October 2025
- After disbursement of installment in October 2025, total commitment amount of Tk. 27,83,500/- to 57 students (running) up to September 2027.
- Account's Balance as on October 2025 Tk. 28,25,946/-
- Total beneficiaries of Quard-E-Hasana Fund Qualified as CAs – 03(Three).

Congratulatory Note:

The Newly Qualified CAs namely Ms. Afsana Mimi, Reg: 35111/22 who was the beneficiary of Quard-E-Hasana Fund. Congratulations to her!



ICAB Academic Campus News

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

Meanwhile, the classes of Professional Level (20th Batch, Students-547, Teachers-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 started from 17-Dec-2025.

Besides, the classes of Advanced Level (Session: Nov-Dec-2025, 18th Batch, Students-57, Teachers-10) has been started from 13-Oct-2025, and will be concluded by 07-Dec-2025. Here all students will appear at the exam, Session: December-2025 (3rd Quarter), to be commence on 17-Dec-2025.

The Pre-articleship Training Course (PATC) for CA students (22nd batch) on "Audit & Assurance" (AA) & "English Language" (EL) which was started from 30-Sept-2025 (with 300 students; and 05 teachers of EL & 14 teachers of AA), will now be closed on 03-Nov-2025. Thereafter, its next 23rd batch (for the prospective students' physical training course) will begin from 05-Nov-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 articulated students 167 and 169 of PAS (pre-articleship students) within the month of October-2025. The "Knowledge Sharing Session (KSS)" for Newly Registered Students (48th Batch) already organized in the month of October 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 pleasurably there, and users receiving dedicated 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 November, 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 opened with

the different universities and ICAB, after the 2nd week of December 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 within the 1st week of December 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), Chairman of the Board of Studies (BoS) 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) is ongoing 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 Professional Level (regular & flexible) classes will be started from 02-Nov-2025. The last date for application of classes is 23-Nov-2025. A notice has been issued in this matter. The session will start from 25-Nov-2025.

The students' enrolment for special classes of Professional & Advanced Levels (old stream; and 1/2 left subjects') are ongoing. The series of these levels special classes will be started from 01-Nov-2025 at ICAB-Academic Campus (CA Bhaban, 1st & 4th Floors), Dhaka.

Source: ICAB Campus

Congratulations to Newly Qualified CAs !!

The Advanced Level Examinations of July-August 2025 session-ICAB has witnessed a number of students qualifying in their final examination. A total of 30 students passed in the Final Examinations and

has become eligible for the membership of ICAB as ACA. The Editorial Board of the Council congratulates the following Newly Qualified CAs and wishes them success in their future careers.



Shamim Akter



Mohimin Ul Naim Arabi



Md Manjur Morshed



Md Shamshad Alam

Mohammad Saifur
Rahman

Sajib Das

Mohammad Abdur
Rahim

Afsana Mimi



Md. Mursed Jamil



Mahadi Hasan Shaan



Shafiul Azam

Muhammad
Moniruzzaman

Tahmid Rakib



Md. Emran Nur



Ilius Sharkar



Sajedul Islam



Giasuddin Mulla



Masuda Sultana



Md. Saiful Islam



Bidyut Kumer Bhakta



Prodip Roy

Sharif Mohammad
Amanullah

Md Riaj Morshed

Moqbul Ahmed
Chowdhury

Md Fajlul Karim



Md. Khaled



Md Abdul Hannan



Pangkaj Kanti Saha



Md. Ekram Hosen



Samira Tanzim Jahin