



# Bangladesh Bank

Head Office  
Motijheel, Dhaka-1000, Bangladesh  
website: www.bb.org.bd

## Department of Banking Inspection-3

DBI-3 Circular No. 01

28 November 2023  
Date: -----  
13 Ogrohayon 1430

Managing Director/Chief Executive Officer  
All Scheduled Banks & Non-Bank Financial Institutions in  
Bangladesh.

Dear Sir,

### **List of Audit Firms (Chartered Accountants) Eligible for Auditing Banks and Non-Bank Financial Institutions.**

1. Please refer to the BRPD Circular Letter No. 25, dated 24/07/2023 regarding Bank Company (Amendment) Act, 2023 and DFIM Circular No. 13, dated 23/11/2023 regarding Finance Company Act, 2023.

2. According to the above mentioned sections of Bank Company (Amendment) Act, 2023 and Finance Company Act, 2023, The profit and loss account and financial report of a banking company and finance company will be audited in accordance with the balance sheet prepared (under section 38 of Bank Company Act and section 33 of Finance Company Act whereas applicable) by a person qualified under the Bangladesh Chartered Accountants Order, 1973 (P.O. No. 2 of 1973), or any other law for the time being in force to be an auditor of companies, approved and enlisted by the Bangladesh Bank to be qualified to audit banking and finance company.

3. In this connection, Bangladesh Bank has prepared a list of Chartered Accountant Firms (**Annexure-A**) eligible for auditing Banks and Non-Bank Financial Institutions. Banks and Non-Bank Financial Institutions are advised to appoint Audit Firms from the above mentioned list based on their competency and competitiveness.

4. To comply with the above mentioned instructions, Managing Directors/Chief Executive Officers are requested to place this circular in the next board meeting of their institutions for information of members of the board.

5. This circular has been issued by Bangladesh Bank in exercise of its power conferred on it under section-39(1) of the Bank Company (Amendment) Act, 2023 and 37(1) of Finance Company Act, 2023.

This circular will come into force immediately.

Yours faithfully,

(Asim Kumar Chowdhury)  
Director (DBI-3)  
Phone:223359951



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Annexure-A

## List of Audit Firms (Chartered Accountants) Eligible for Auditing Banks and Non-Bank Financial Institutions.

SL	Firm's Name	Maximum Number of Statutory Audit in Banks and Non-Bank Financial Institutions in a Financial Year
1.	A. Qasem & Co.	6 (Six)
2.	ACNABIN	
3.	Ahmed Zaker & Co.	
4.	Ahsan Manzur & Co.	
5.	Arun & Company	
6.	Aziz Halim Khair Choudhury	
7.	Basu Banerjee Nath & Co.	
8.	Chowdhury Bhattacharjee & Co.	
9.	Das Chowdhury Dutta & Co.	
10.	Dewan Nazrul Islam & Co.	
11.	G Kibria & Co.	
12.	Hoda Vasi Chowdhury & Co.	
13.	Hoque Bhattacharjee Das & Co.	
14.	Howladar Yunus & Co.	
15.	Hussain Farhad & Co.	
16.	Islam Aftab Kamrul & Co.	
17.	Islam Jahid & Co.	
18.	K M Alam & Co.	
19.	Khan Wahab Shafique Rahman & Co.	
20.	M J Abedin & Co.	
21.	M M Rahman & Co.	
22.	M Z Islam & Co.	
23.	MABS & J Partners	
24.	Mahfel Huq & Co.	
25.	Malek Siddiqui Wali	
26.	Masih Muhith Haque & Co.	
27.	Nurul Faruk Hasan & Co.	
28.	Pinaki & Company	
29.	Rahman Rahman Huq (KPMG)	
30.	Syful Shamsul Alam & Co.	
31.	Zoha Zaman Kabir Rashid & Co.	