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Auditor's Report
&
Audited Financial Statements
of
South Asian Football Federation (SAFF)
For the year ended 31 December 2025

PKF AHKC
Aziz Halim Khair Choudhury
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South Asian Football Federation (SAFF)
For the year ended 31 December 2025

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Independent Auditor's Report
To the South Asian Football Federation (SAFF)

Report on the Audit of the Financial Statements Opinion

We have audited the accompanying financial statements of **South Asian Football Federation (SAFF)**, which comprise the Statement of Financial Position as at 31 December 2025, and the statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at 31 December 2025, and its financial performance and its cash flow for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's responsibilities for the Audit of the Financial Statements section of our report. We are independent for the purpose of audit of the Association in accordance with the International Ethics Standards Boards of Accountant's Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those charged with Governance for the Financial Statement

Management of **South Asian Football Federation (SAFF)** is responsible for the preparation and fair presentation of the Financial Statements in accordance with International Financial Reporting Standards (IFRSs), and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparation the financial statements, managements is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternatives but to do so.
Those charged with governance are responsible for overseeing the Company's financial process.

Auditor's Responsibilities for the audit of the financial statements

Our objective are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and other considered material if individually or in the aggregate they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
As part of an audit with ISAs, we exercise professional judgments and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements or financial statements, whether due to fraud or error, designed and performed audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting is higher than for one resulting from error, as fraud may involve collusion, forgery, international omission, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.

- Evaluate the appropriate of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure are inadequate, to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentations.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant and findings, including any significant deficiencies in internal control. That we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements

We also report the following:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
b. In our opinion, proper books of account as required by law have been kept by the Association so far as it appeared from our examination of those books;
c. The information and explanations required by us have been received and found satisfactory;
d. The Statement of Financial Position, and the Statement of Profit or Loss and Other Comprehensive Income and Statement of Changes in Equity and Statement of Cash Flows of the Association dealt with by the report are in agreement with the books of account; and
e. The expenditure was incurred for the purpose of the Association's.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Dhaka
01 July 2026

Golam Fazlul Kabir FCA
Partner
ICAB Enrolment # 1721
DVC: 2607011721AS433635

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SOUTH ASIAN FOOTBALL FEDERATION (SAFF)
Statement of Financial Position
As at 31 December 2025

Particulars	Notes	Amount in BDT	Amount in USD	Amount in BDT
		31-Dec-25	31-Dec-25	31-Dec-24
PROPERTY AND ASSETS				
Non Current Assets				
Property, Plant and Equipment	4.00	1,901,941	16,229	1,164,988
		1,901,941	**16,229**	**1,164,988**
Current Assets				
Security Money Deposits	5.00	660,000	5,732	600,000
Cash & Cash Equivalent	6.00	22,766,156	187,114	27,170,464
		23,426,156	**192,846**	**27,770,464**
TOTAL ASSETS		**25,328,097**	**209,075**	**28,935,451**
FUND & LIABILITIES		**25,328,097**	**209,075**	**28,935,451**
General Fund	7.00	25,328,097	209,075	28,935,451
TOTAL EQUITY & LIABILITIES		**25,328,097**	**209,075**	**28,935,451**

The annexed notes form an integral part of the Statement of Financial Position.

General Secretary

President

As per our report of same date.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Dhaka
01 July 2026

Golam Fazlul Kabir FCA
Partner
ICAB Enrolment No # 1721
DVC: 2607011721AS433635

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SOUTH ASIAN FOOTBALL FEDERATION (SAFF)
Statement of Income and Expenditure
For the year ended 31 December 2025

Particulars	Notes	Amount in BDT 01 January 2025 to 31 December 2025	Amount in USD 01 January 2025 to 31 December 2025	Amount in BDT 01 January 2024 to 31 December 2024
INCOME				
Direct Income	8.00	190,147,205	1,562,811	154,526,835
Other Income	9.00	57,240,358	470,456	30,182,351
Bank Interest		33,895	278.58	24,119
Un Realize Foreign Exchange Gain	39.00	1,693,959	-	2,128,367
Dollar Fluction		2,448,028	20,120	274,454
		251,563,445	**2,053,666**	**187,136,127**
EXPENDITURES				
Administrative Expenses	10.00	40,675,614	334,311	26,645,983
SAFF U-19 Championship 2025, India	11.00	38,275,837	314,587	-
SAFF U-20 Women's Championship 2025, Bangladesh	12.00	14,061,873	115,574	-
SAFF U-17 Championship 2025, Sri Lanka	13.00	13,927,811	114,472	-
SAFF U-17 Women's Championship 2025, Bhutan	14.00	19,114,547	157,102	-
SAFF Women's Club Championship 2025, Nepal	15.00	13,623,398	111,970	-
SAFF U-19 Womens Championship 2024, Bangladesh	16.00	-	-	15,505,181
SAFF U-16 Womens Championship 2024, Nepal	17.00	-	-	19,011,901
SAFF U-20 Championship 2024, Nepal	18.00	21,908,102	180,061.660	14,950,082
SAFF U-17 Championship 2024, Bhutan	19.00	25,148,514	206,694	19,574,665
SAFF Womens Champions 2024, Nepal	20.00	31,214,818	256,553	17,929,140
SAFF U-19 Championship 2023, Nepal	21.00	-	-	16,353,504
SAFF U 20 Championship 2022, India	22.00	-	-	3,757,729
SAFF Women's Championship 2022, Nepal	23.00	-	-	2,560,891
SAFF U-17 Championship 2022, Sri Lanka	24.00	-	-	24,788,005
SAFF Championship 2023, India	25.00	12,171,625	100,038	19,215,270
SAFF Extraordinary Congress 2025	26.00	5,036,193	41,392	-
SAFF Ordinary Congress 2025	27.00	4,085,398	33,578	2,317,355
SAFF LGC Seminar	28.00	-	-	758,790
SAFF Social Responsibility Seminar	29.00	125,000	1,027	-
SAFF Aspiring Match Commissioner Seminar	30.00	-	-	1,824,588
SAFF Match Commissioner workshop	31.00	3,233,131	26,573	-
SAFF LMO Seminar	32.00	2,597,035	21,345	-
SAFF Competition Safeguarding protocol Seminar	33.00	550,564	4,525	2,370,526
EC Meeting	34.00	3,803,241	31,259	669,825
SAFF Standing Committee Meeting	35.00	274,829	2,259	-
President GS Meet	36.00	-	-	3,391,409
Seminar On Financial & Regularetory Compliance 2024	37.00	1,207,688	9,926	2,048,825
CSR Animation Project: "Kick Off"	38.00	4,135,582	33,990	1,518,000
		255,170,799	**2,097,237**	**195,191,669**
Excess of Income over Expenditure		**(3,607,354)**	**(43,571)**	**(8,055,543)**

The annexed notes form an integral part of the Statement of Comprehensive Income.

General Secretary

President

As per our report of same date.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Golam Fazlul Kabir FCA
Partner
ICAB Enrolment No # 1721
DVC: 2607011721AS433635

Dhaka
01 July 2026

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SOUTH ASIAN FOOTBALL FEDERATION (SAFF)
Statement of Receipts and Payments
For the year ended 31 December 2025

Particulars	Notes	Amount in BDT 2025	Amount in USD 2025	Amount in BDT 2024
OPENING BALANCE				
Cash in Hand		56,167	490.41	36,714
Cash at Bank	6.02	27,114,297	236,744.06	34,867,113
		27,170,464	**237,234**	**34,903,826**
Foreign Exchange Gain	38.00	1,693,959		2,128,367
		28,864,423	**237,234**	**37,032,193**
RECEIPTS				
Direct Income	8.00	190,147,205	1,562,811	154,526,835
Other Income	9.00	57,240,358	470,456	30,182,351
Bank Intrerest		33,895	278.58	24,119
Dollar Fluction		2,448,028	20,120	274,454
		249,869,486	**2,053,666**	**185,007,760**
		278,733,909	**2,290,900**	**222,039,953**
PAYMENTS				
Administrative Expenses	10.00	40,022,568	328,944	26,299,303
SAFF U-19 Championship 2025, India	11.00	38,275,837	314,587	-
SAFF U-20 Women's Championship 2025, Bangladesh	12.00	14,061,873	115,574	-
SAFF U-17 Championship 2025, Sri Lanka	13.00	13,927,811	114,472	-
SAFF U-17 Women's Championship 2025, Bhutan	14.00	19,114,547	157,102	-
SAFF Women's Club Championship 2025, Nepal	15.00	13,623,398	111,970	-
SAFF U-19 Womens Championship 2024, Bangladesh	16.00	-	-	15,505,181
SAFF U-16 Womens Championship 2024, Nepal	17.00	-	-	19,011,901
SAFF U-20 Championship 2024, Nepal	18.00	21,908,102	180,061.660	14,950,082
SAFF U-17 Championship 2024, Bhutan	19.00	25,148,514	206,694	19,574,665
SAFF Womens Champions 2024, Nepal	20.00	31,214,818	256,553	17,929,140
SAFF U-19 Championship 2023, Nepal	21.00	-	-	16,353,504
SAFF U 20 Championship 2022, India	22.00	-	-	3,757,729
SAFF Women's Championship 2022, Nepal	23.00	-	-	2,560,891
SAFF U-17 Championship 2022, Sri Lanka	24.00	-	-	24,788,005
SAFF Championship 2023, India	25.00	12,171,625	100,038	19,215,271
SAFF Extraordinary Congress 2025	26.00	5,036,193	41,392	-
SAFF Ordinary Congress 2025	27.00	4,085,398	33,578	2,317,355
SAFF LGC Seminar	28.00	-	-	758,790
SAFF Social Responsibility Seminar	29.00	125,000	1,027	-
SAFF Aspiring Match Commissioner Seminar	30.00	-	-	1,824,588
SAFF Match Commissioner workshop	31.00	3,233,131	26,573	-
SAFF LMO Seminar	32.00	2,597,035	21,345	-
SAFF Competition Safeguarding protocol Seminar 2024	33.00	550,564	4,525	2,370,526
EC Meeting	34.00	3,803,241	31,259	669,825
SAFF Standing Committee Meeting	35.00	274,829	2,259	-
President GS Meet	36.00	-	-	3,391,409
Seminar On Financial & Regularetory Compliance 2024	37.00	1,207,688	9,926	2,048,825
CSR Animation Project: "Kick Off"	38.00	4,135,582	33,990	1,518,000
Asset Purchase	Anexure-A	1,390,000	11,424	24,500
Advance for House Rent		60,000	493	-
		255,967,753	**2,103,787**	**194,869,489**
CLOSING BALANCE				
Cash in Hand	6.01	3,159,378	25,966.78	56,167
Cash at Bank	6.02	19,606,778	161,147	27,114,297
		22,766,156	**187,114**	**27,170,464**
Total Payments:		**278,733,909**	**2,290,900**	**222,039,953**

The annexed notes form an integral part of the Statement of Receipts and Payments.

General Secretary **President**

As per our report of same date.

Signed for & on behalf of
Aziz Halim Khair Choudhury

Dhaka
01 July 2026

Golam Fazlul Kabir FCA
Partner
ICAB Enrolment No # 1721
DVC: 2607011721AS433635

SOUTH ASIAN FOOTBALL FEDERATION (SAFF)

Notes to the Financial Statement

For the year ended 31 December 2025

.1.00 Reporting Entity

South Asian Football Federation (SAFF), founded in 1997, is an association of the football playing nation in South Asian is part of the larger Asian Football Confederation. Its founding members are Bangladesh, India, Maldives, Nepal, Pakistan, Sri Lanka and Bhutan. The Head Quarter of SAFF is situated at Dhaka, Bangladesh.

2.00 Corporate Information of the Entity

South Asian Football Federation (SAFF), founded in 1997 and subsequently approved by Ministry of Youth and Sports Ref: 34.00.0000.071.020.222.19-431 Dated: 24 December, 2020. Govt. Licence and Regd No. Licence No. 04 . Date of Issue: Regd. No. 1056. Taxpayer's Identification No:727971814102. Date of Issue: 10 October 2021. Business Identification No: 004262221-0101. Date of Issue: 27 October 2021. Statutory Audit Conducted Up to 31 December, 2024. Name of Statutory Auditor for the last year: Aziz Halim Khair Choudhury Chartered Accountants. Name of Statutory Auditor for the current year: Aziz Halim Khair Choudhury Chartered Accountants.

3.00 Basis of Preparation

3.01 Statement of Compliance

The Financial Statements have been Prepared in Compliance with the International Accounting Standard (IAS), the International Financial Reporting Standareds (IFRS) and International Standards on Auditing (ISA) as prescribed and adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

3.02 Offseting

The association reports separately both assets and liabilities and income and expenses, unless required by an applicable accounting standard or offsetting reflects the substance of the transaction and such offsetting is permitted by applicable accounting standard.

3.03 Basis of Measurement

The Accounts of the company have been prepared on the historical cost convention on cash basis and in accordance with International Accounting Standard (IAS), the International Financial Reporting Standareds (IFRS) and International Standards on Auditing (ISA). Where ever appropriate, such principals are explained in the succeeding notes.

3.04 TAX and VAT

VAT was paid on office rent during the year 2025.

3.05 Scope of Audit

We conducted our audit in accordance with the International Standards on Auditing and accordingly included such tests of accounting records as we considered necessary in the circumstance.

3.06 Functional and presentational currency and level of precision

Aziz Halim Khair Choudhury ahkc Dhaka Chartered Accountants

The financial statements are presented in Bangladeshi Taka (Tk./BDT.) which is both functional currency and presentation currency of the company. The amounts in these financial statements have been rounded of to the nearest taka.

3.07 Reporting Period

The financial statements of the organization cover one year from 1st January to 31th December and followed consistently. These financial statements cover the one year 1st January, 2025 to 31th December 2025.

3.08 Use of Estimates and Judgments

The preparation of financial statements in conformity with the International Accounting Standards requires management to make estimates and assumption that affect the report, a number of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the period reported. Actual results could differ from those estimates.

3.09 Fixed Asset & Depreciation

Declining balance method Depreciation has been followed on all assests . The depreciation has been charged between 10% to 30%.

3.10 Statement of Cash Flows

Cash Flow Statement is prepared in accordance with IAS -7 "Cash Flow Statement ", The statements shows the structure of changes in cash and cash equivalents during the financial year, Statement of cash flows has been prepared under Indirect method.

3.11 Components of the Financial Statements

1 Statement of Financial Position as at 31 December, 2025
2 Statement of Income and Expenditure for the year ended 31 December, 2025
3 Receipts & Payments Account for the year ended 31 December, 2025
4 Notes of the Financial Statements for the year ended 31 December, 2025

Aziz Halim Khair Choudhury
ahkc
Dhaka
Chartered Accountants

Notes No.	Particulars	Amount in BDT 2025	Amount in USD 2025	Amount in BDT 2024
4.00	**Property, plant and Equipment**			
	Fixed Assets	1,164,988	10,172	1,487,168
	Addition this year	1,390,000	11,424	24,500
		2,554,988	**21,596**	**1,511,668**
	Less: Depreciation During the year	653,047	5,367	346,680
		1,901,941	**16,229**	**1,164,988**
5.00	**Security Money Deposits**			
	Opening Balance	600,000	5,239	600,000
	Add:Security Money Deposits for Rent	60,000	493	-
		660,000	**5,732**	**600,000**
6.00	**Cash & Cash Equivalent**			
6.01	***Cash in Hand***	3,159,378	25,967	56,167
6.02	***Cash at Bank***			
	The Premier Bank Limited Ac. No-1100017175	206,899	1,700	1,132,960
	The Premier Bank Limited Ac. No-15200000004	2,884,338	23,706	13,785,926
	The Premier Bank Limited Ac. No-15200000005	7,861,660	64,615	1,665,251
	The Premier Bank Limited Ac. No-15200000528	6,859,140	56,375	9,898,678
	The Premier Bank Limited Ac. No-13100001318	1,794,741	14,751	631,482
		19,606,778	**161,147**	**27,114,297**
	Total Cash & Cash Equivalent	**22,766,156**	**187,114**	**27,170,464**
7.00	**General Fund**			
	Opening Balance	28,935,451	252,646	36,990,994
	Add: Net Income/(Loss)	(3,607,354)	(43,571)	(8,055,543)
		25,328,097	**209,075**	**28,935,451**
8.00	**Direct Income**			
	Sportsfive Asia Pte. Ltd. As Sponsorship Money	21,900,600	180,000	30,918,633
	FIFA Forward Program	168,246,605	1,382,811	123,608,202
		190,147,205	**1,562,811**	**154,526,835**
9.00	**Other Income**			
	AFC Enhance Programme	46,818,616	384,800	28,351,329
	Others	10,421,742	85,656	1,831,022
		57,240,358	**470,456**	**30,182,351**
10.00	**Administrative Expenses**			
	Salary	25,460,494	209,259	16,804,076
	Office Rent	3,960,000	32,547	4,140,000
	Utility	-	-	566,368
	Cleaning Service	21,110	174	16,120
	Service Charge and Electricity Bill	683,821	5,620	-
	VAT	589,500	4,845	-
	Audit Fee	100,000	822	56,000
	Bank Charge	272,691	2,241	146,547
	Air Fare	1,028,268	8,451	1,035,900
	Logo Branding	786,410	6,463	-
	Conveyance	30,564	251	108,278
	Entertainment Expenses	239,676	1,970	209,431
	Allowance	631,729	5,192	803,900
	Internet Bill/ Cable bill	111,000	912	72,000

Aziz Halim Khair Choudhury
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Chartered Accountants

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Notes No.	Particulars	Amount in BDT 2025	Amount in USD 2025	Amount in BDT 2024
	Printing & Stationary	182,754	1,502	207,266
	Festival Bonus	2,095,685	17,224	1,358,749
	Uniform	461,122	3,790	-
	IT, Computer and Equipment	1,129,034	9,279	-
	Gift Purchase	2,180	18	203,100
	Banani Society	9,000	74	6,000
	Web Mail	108,808	894	59,808
	Electric Repair & Maintenance	453,460	3,727	30,930
	Depriciation	653,047	5,367	346,680
	Website	696,849	5,727	-
	Accommodation	69,486	571	211,333
	Local Transport	-	-	38,533
	Draw Ceremoney	-	-	85,905
	HR Software maintainance	24,000	197	24,000
	Mechanical Repair & Maintance	453,680	3,729	12,319
	Staff Overhead	214,706	1,765	-
	Visa Processing Fee	146,540	1,204	77,740
	legal fee	60,000	493	25,000
		40,675,614	**334,311**	**26,645,983**
11.00	**SAFF U-19 Championship 2025, India**			
	Others Items	3,508,861	28,839	-
	Cost for Flights (Teams)	6,422,458	52,786	-
	Cost for Flights (Match Officials)	1,042,823	8,571	-
	Accommodation	14,737,400	121,126	-
	Allowances of Match Officials	3,479,762	28,600	-
	Local Transportation	2,630,653	21,621	-
	Match and Practice Pitches, and Security Services	861,475	7,080	-
	Medical Vehicle, Staff, Equipment, etc.	1,304,620	10,723	-
	Tournament Equipment	4,287,786	35,241	-
		38,275,837	**314,587**	**-**
12.00	**SAFF U-20 Women's Championship 2025, Bangladesh**			
	Others Items	312,604	2,569	-
	Cost for Flights (Teams)	1,008,402	8,288	-
	Cost for Flights (Match Officials)	557,195	4,580	-
	Accommodation	8,862,079	72,837	-
	Allowances of Match Officials	3,321,593	27,300	-
		14,061,873	**115,574**	**-**
13.00	**SAFF U-17 Championship 2025, Sri Lanka**			
	Cost for Flights (Teams)	8,409,605	69,118	-
	Cost for Flights (Match Officials)	1,466,577	12,054	-
	Allowances of Match Officials	4,051,629	33,300	-
		13,927,811	**114,472**	**-**
14.00	**SAFF U-17 Women's Championship 2025, Bhutan**			
	Others Items	286,291	2,353	-
	Cost for Flights (Teams)	1,761,782	14,480	-
	Cost for Flights (Match Officials)	967,750	7,954	-
	Accommodation	12,545,961	103,115	-
	Allowances of Match Officials	3,552,764	29,200	-
		19,114,547	**157,102**	**-**
15.00	**SAFF Women's Club Championship 2025, Nepal**			
	Accommodation	13,623,398	111,970	-
		13,623,398	**111,970**	**-**

Aziz Halim Khair Choudhury
ahkc
Dhaka
Chartered Accountants

PKF AHKC

Notes No.	Particulars	Amount in BDT 2025	Amount in USD 2025	Amount in BDT 2024
16.00	**SAFF U-19 Womens Championship 2024, Bangladesh**			
	Others Items	-	-	1,596,754
	Cost for Flights (Teams)	-	-	3,062,883
	Cost for Flights (Match Officials)	-	-	475,436
	Accommodation	-	-	6,683,450
	Allowances of Match Officials	-	-	1,420,172
	Local Transportation	-	-	796,505
	Match and Practice Pitches, and Security Services	-	-	347,245
	Medical Vehicle, Staff, Equipment, etc.	-	-	109,147
	Tournament Equipment	-	-	1,013,591
		-	-	**15,505,181**
17.00	**SAFF U-16 Womens Championship 2024, Nepal**			
	Others Items	-	-	1,270,715
	Cost for Flights (Teams)	-	-	3,445,428
	Cost for Flights (Match Officials)	-	-	472,411
	Accommodation	-	-	9,247,958
	Allowances of Match Officials	-	-	1,488,890
	Local Transportation	-	-	1,798,595
	Match and Practice Pitches, and Security Services	-	-	530,856
	Medical Vehicle, Staff, Equipment, etc.	-	-	238,560
	Tournament Equipment	-	-	518,488
		-	-	**19,011,901**
18.00	**SAFF U-20 Championship 2024, Nepal**			
	Others Items	2,272,477	18,677	64,137
	Cost for Flights (Teams)	8,055,751	66,210	947,621
	Cost for Flights (Match Officials)	176,597	1,451	694,075
	Accommodation	7,213,571	59,288	10,999,461
	Allowances of Match Officials	-	-	2,244,788
	Local Transportation	1,690,716	13,896	-
	Match and Practice Pitches, and Security Services	1,570,562	12,908	-
	Medical Vehicle, Staff, Equipment, etc.	113,715	935	-
	Tournament Equipment	814,712	6,696	-
		21,908,102	**180,062**	**14,950,082**
19.00	**SAFF U-17 Championship 2024, Bhutan**			
	Others Items	2,130,297	17,509	53,371
	Cost for Flights (Teams)	10,884,374	89,458	8,177,900
	Cost for Flights (Match Officials)	161,557	1,328	1,134,189
	Accommodation	7,500,636	61,647	7,792,621
	Allowances of Match Officials	-	-	2,416,583
	Local Transportation	2,135,162	17,549	-
	Match and Practice Pitches, and Security Services	638,890	5,251	-
	Medical Vehicle, Staff, Equipment, etc.	281,402	2,313	-
	Tournament Equipment	1,416,195	11,640	-
		25,148,514	**206,694**	**19,574,665**
20.00	**SAFF Womens Champions 2024, Nepal**			
	Others Items	3,953,123	32,491	452,543
	Cost for Flights (Teams)	8,604,743	70,722	2,199,535
	Cost for Flights (Match Officials)	-	-	704,264
	Accommodation	14,367,338	118,085	12,030,231

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Notes No.	Particulars	Amount in BDT 2025	Amount in USD 2025	Amount in BDT 2024
	Allowances of Match Officials	-	-	2,542,566
	Local Transportation	2,559,734	21,038	-
	Match and Practice Pitches, and Security Services	604,861	4,971	-
	Medical Vehicle, Staff, Equipment, etc.	228,172	1,875	-
	Tournament Equipment	896,847	7,371	-
		31,214,818	**256,553**	**17,929,140**
21.00	**SAFF U-19 Championship 2023, Nepal**			
	Others Items	-	-	2,140,468
	Cost for Flights (Teams)	-	-	7,079,608
	Accommodation	-	-	4,168,356
	Local Transportation	-	-	1,465,544
	Match and Practice Pitches, and Security Services	-	-	881,713
	Medical Vehicle, Staff, Equipment, etc.	-	-	104,410
	Tournament Equipment	-	-	513,405
		-	-	**16,353,504**
22.00	**SAFF U 20 Championship 2022, India**			
	Cost for Flights (Teams)	-	-	3,757,729
		-	-	**3,757,729**
23.00	**SAFF Women's Championship 2022, Nepal**			
	Cost for Flights (Teams)	-	-	2,560,891
		-	-	**2,560,891**
24.00	**SAFF U-17 Championship 2022, Sri Lanka**			
	Other Items	-	-	1,850,950
	Local Transportation	-	-	1,959,400
	Match and Practice Pitches, and Security Services	-	-	4,878,103
	Medical Vehicle, Staff, Equipment, etc.	-	-	90,544
	Accommodation	-	-	15,699,777
	Tournament Equipment	-	-	309,231
		-	-	**24,788,005**
25.00	**SAFF Championship 2023, India**			
	Hosting Expenses	12,171,625	100,038	11,457,581
	Cost for Flights (Teams)	-	-	6,612,390
	Prize Money	-	-	1,145,300
	Cost for Flights (Teams)	**12,171,625**	**100,038**	**19,215,270**
26.00	**SAFF Extraordinary Congress 2025**			
	Airfare	1,123,867	9,237	-
	Allowance	620,517	5,100	-
	Event Setup	202,000	1,660	-
	Accommodation	2,873,396	23,616	-
	Local Transport	216,412	1,779	-
		5,036,193	**41,392**	-
27.00	**SAFF Ordinary Congress 2025**			
	Airfare	1,035,813	8,513	590,818
	Allowance	620,517	5,100	481,026
	Event Setup	429,686	3,532	215,591

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Notes No.	Particulars	Amount in BDT 2025	Amount in USD 2025	Amount in BDT 2024
	Accommodation	1,538,937	12,648	902,380
	Local Transport	380,142	3,124	127,541
	Integrity Check	80,302	660	-
		4,085,398	**33,578**	**2,317,355**
28.00	**SAFF LGC Seminar 2024**			
	Airfare	-	-	388,261
	Event setup	-	-	65,470
	Accommodation	-	-	305,059
		-	**-**	**758,790**
29.00	**SAFF Social Responsibility Seminar**			
	Airfare	125,000	1,027	-
		125,000	**1,027**	**-**
30.00	**SAFF Aspiring Match Commissioner Seminar 2024**			
	Airfare	-	-	807,051
	Local Transportation	-	-	111,285
	Event setup	-	-	171,705
	Accommodation	-	-	734,547
		-	**-**	**1,824,588**
31.00	**SAFF Match Commissioner workshop**			
	Airfare	1,488,100	12,231	-
	Allowance	-	-	-
	Local Transportation	176,271	1,449	-
	Event setup	79,134	650	-
	Accommodation	1,489,626	12,243	-
		3,233,131	**26,573**	**-**
32.00	**SAFF LMO Seminar**			
	Airfare	815,896	6,706	-
	Local Transportation	93,929	772	-
	Event setup	16,500	136	-
	Accommodation	1,670,709	13,731	-
		2,597,035	**21,345**	**-**
33.00	**SAFF Competition Safeguarding protocol Seminar 2024**			
	Airfare	540,830	4,445.06	1,371,301
	Event setup	-		189,638
	Local Transportation	-		98,356
	Accommodation	9,734	80.00	711,231
		550,564	**4,525**	**2,370,526**
34.00	**EC Meeting**			
	Local Transportation	312,466	2,568	47,639
	Accommodation	1,646,189	13,530	346,791
	Airfare	916,667	7,534	103,600
	Event setup	270,901	2,227	-
	Allowance	657,018	5,400	171,795
		3,803,241	**31,259**	**669,825**
35.00	**SAFF Standing Committee Meeting**			
	Local Transportation	43,151	355	-
	Accommodation	127,754	1,050	-
	Airfare	103,924	854	-
		274,829	**2,259**	**-**

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Notes No.	Particulars	Amount in BDT	Amount in USD	Amount in BDT
		2025	2025	2024
36.00	**President GS Meet**			
	Local Transportation	-	-	513,706
	Accommodation	-	-	1,206,173
	Airfare	-	-	1,548,331
	Event setup	-	-	123,199
		-	**-**	**3,391,409**
37.00	**Seminar On Financial & Regularetory Compliance 2024**			
	Airfare	-	-	669,968
	Event setup	-	-	156,715
	Accommodation	1,207,688	9,926	1,136,817
	Local Transportation	-	-	85,325
		1,207,688	**9,926**	**2,048,825**
38.00	**CSR Animation Project: "Kick Off"**			
	Animation Development	4,135,582	33,990	1,518,000
		4,135,582	**33,990**	**1,518,000**
39.00	**Foreign Exchange Gain**	**1,693,959**		**2,128,367**

At the end of the year on December 31, 2025, the Federation had accumulated a balance of $2,606,090.77 With the dollar conversion rate to BDT being 122.32 on that date, the total balance was BDT 318,777,023.

Throughout the year, the Federation converted the dollar amount at various dates, each with its respective conversion rate. However, the average conversion rate for the year stood at 121.67. Thus, the total realized gain can be calculated as follows:

Total realized gain = (Average conversion rate - Initial conversion rate) * Initial balance

Total realized gain = (122.32 - 121.67) * $2,606,090.77

Total realized gain = BDT 1,693,959

So, the total realized gain for the Federation during the year amounted to BDT 1,693,959

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SOUTH ASIAN FOOTBALL FEDERATION (SAFF)

Fixed Assets Schedule

As at 31 December 2025

Annexure-A

SL No	Particulars	Cost				Dep. Rate %	Depreciation	Written Down Value as on 31.12.2025
		Balance as on 01.01.2025	Addition this year	Adjusted During this year	Balance as on 31.12.2025		Charged During the Year	
1	Furniture & Fixture	803,068	273,500	-	1,076,568	**20%**	215,314	**861,254**
2	Television	155,884	142,500	-	298,384	**30%**	89,515	**208,869**
3	IT, Computer and Equipment	177,071	974,000	-	1,151,071	**30%**	345,321	**805,750**
4	Tally Prime Software	28,965	-	-	28,965	**10%**	2,897	**26,069**
	Balance as on 31.12.2025	**1,164,988**	**1,390,000**	**-**	**2,554,988**		**653,047**	**1,901,941**
	Balance as on 31.12.2024	**1,487,168**	**24,500**	**-**	**1,511,668**		**346,680**	**1,164,988**

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