

নিরীক্ষা প্রতিবেদন  
AUDITORS' REPORT

OF

**Samorita Hospital Limited**  
Auditor's Report & Financial Statements  
For the year ended on June 30, 2024



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**রহমান মোস্তফা আলম এন্ড কোং**  
**RAHMAN MOSTAFA ALAM & CO.**  
**CHARTERED ACCOUNTANTS**

**Principal Office :** Paramount Heights (7th Floor- D2), 65/2/1, Box Culvert Road, Purana Paltan, Dhaka-1000.

Tel : +88 02 223383449, 47122659, Mob : 01914 284705, 01920 911976, Email : info@rmabd.com, rmadhaka@gmail.com

**Branch Office (Dhaka) :** High Tower (7th Floor), 9 Mohakhali C/A, Dhaka-1212.

Tel : +88 02 48814312, Mob : 01914 284705, 01920 911976, Email: info@rmabd.com, rmadhaka@gmail.com

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**Independent Auditor's Report  
To the Shareholders of  
Samorita Hospital Limited  
Report on the Audit of the Financial Statements**

**Qualified Opinion**

We have audited the financial statements of **Samorita Hospital Limited** (the "Company"), which comprise statement of financial position as at June 30, 2024, 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 summary of significant accounting policies and other explanatory information disclosed in notes 1 to 53 & Annexure-A to C.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements presents fairly in all material respects, the financial position of the Company as at June 30, 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Act 1993, the Securities and Exchange rules 2020 and other applicable laws and regulations.

**Basis for Qualified Opinion**

**1. Non-compliance with the Bangladesh Labor Act – Worker's Profit Participation Fund: Note-18.02**

The entity has recorded a provision of Tk. 16,618,146 for the Worker's Profit Participation Fund (WPPF). However, it has not established a Board of Trustees for the WPPF, which is a requirement under Section 235 of the Bangladesh Labor Act, 2006 (amended in 2013).

**2. Absence of Gratuity Provision:**

The organization has not recognized any gratuity provision as required by the Bangladesh Labor Act, 2006 (amended in 2013), particularly in accordance with Sections 19, 20, 22, 26, and 27 which results in non-compliance with labor regulations and could potentially incur financial liabilities in the future.

**Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current year. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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Risk	Our response to the risk
<b>Refer to note no.25.00 to the Financial Statements</b>	
<b>Revenue</b>	
<p>As at June 30, 2024, the company had total revenue amounting Tk. 378,390,792 reported in the financial statements which are Medical Services, Diagnostic, and Pharmacy. The Company has multiple revenue units including Seat Rent, Admission Fee, Oxygen, O.T. Charge, Dental, Dialysis Unit, Eye Dept, Post-Operative Care, Chemo, Aspiration, Pathology, X-Ray, E.C.G, Endoscopy, Ultrasonography, Echo/Color Doppler, Medicine Sales etc. This matter is considered a key matter due to the level of judgment required to determine the timing of revenue recognition and measurement.</p>	<p>Our procedure includes:</p> <ol style="list-style-type: none"> <li>1. Reviewing the director's assessment of selecting the major customer, ensuring the veracity of the data presented, and assessing management's consideration of this process;</li> <li>2. Assessing completeness and accuracy of the data used for recognition of revenue;</li> <li>3. Considering the adequacy of the financial statement disclosures contained in relation with revenue during the year;</li> <li>4. Evaluating the appropriateness of the notes related to the company's revenue.</li> </ol>
<b>Refer note no. 4.00 to the Statement of Financial Position.</b>	
<b>Property, plant &amp; Equipment</b>	
<p>The carrying value of PPE as of June 30, 2024, was Tk. 1,099,741,103. Which is 90.44% of total assets. There are a number of areas where management's judgment impacts the carrying value of PPE and the related value of depreciation and this includes.</p> <ol style="list-style-type: none"> <li>1. Determine which costs meet the criteria for capitalization.</li> <li>2. The estimation of economically useful lives and residual values assigned to property, plant, and equipment.</li> </ol> <p>We identified the carrying value of property, plants and equipment as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of PPE included the followings:</p> <ol style="list-style-type: none"> <li>1. Assessing the design, implementation, and operating effectiveness of key internal controls over the completeness, existence, and accuracy of property plant and equipment, including the key internal controls over the estimations of useful economic lives and residual values;</li> <li>2. Assessing, on a sample basis, the costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements &amp; invoices, and assessing whether the costs capitalized met the relevant criteria for the capitalization; and</li> <li>3. Evaluating management estimations of useful economic lives and residual values by considering our knowledge of the business.</li> </ol>



## **Other Information**

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our Auditors' Report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 other applicable laws and regulation and the Securities and Exchange Rules 2020 and other applicable laws and regulations 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 preparing the financial statements, management is responsible for assessing the Company'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 alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

## **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives 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 ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are 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 consolidated and separate financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures 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 from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, 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 Company's internal control.
- Evaluate the appropriateness 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 the 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group and the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Company audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit 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, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



### Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 2020 and relevant notifications issues by Bangladesh Securities and Exchange Commission, we also report that:

- 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 accounts, as records and other statutory books as required by law have been kept by the Samorita Hospital Limited so far as it appeared from our examination of these books;
- c) The statements of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns; and
- d) The expenditure incurred was for the purposes of the Company's business.

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants

Signature :



Auditors' Name : Arafat Kamal FCA, Partner

ICAB Enrollment No.: 1184

Date : 29.10.2024

Place : Dhaka

DVC : 2410291184AS622843





**Samorita Hospital Limited**  
**Statement of Financial Position**  
As at June 30, 2024

Particulars	Notes	Amount in Taka	
		June 30, 2024	June 30, 2023
<b>ASSETS</b>		<b>1,106,524,224</b>	<b>988,203,066</b>
<b>A. Non-current Assets</b>			
Property, Plant and Equipment	4.00	1,099,741,103	979,864,315
Right of Use Assets	5.00	798,406	2,395,210
Investment in Associates	6.00	5,984,715	5,943,541
		<b>109,515,134</b>	<b>101,728,284</b>
<b>B. Current Assets</b>			
Inventories	7.00	20,028,697	20,648,727
Trade and Other Receivables	8.00	9,331,477	10,048,242
Advance, Deposits and Prepayments	9.00	11,204,300	13,136,971
Advance Income Tax	10.00	16,206,641	13,528,106
Cash and Cash Equivalents	11.00	49,447,178	44,366,238
Other Assets	11.03	3,296,841	-
<b>Total Assets (A+B)</b>		<b>1,216,039,358</b>	<b>1,089,931,350</b>
<b>EQUITY AND LIABILITIES</b>			
<b>C. Shareholders' Equity</b>		<b>1,052,423,371</b>	<b>959,080,646</b>
Paid-up Capital	12.00	218,008,970	198,189,970
Retained Earnings	13.00	112,880,321	121,109,682
Dividend Equalization Fund	13.01	3,565,020	2,955,039
Revaluation Reserve	14.00	717,969,060	636,825,955
		<b>85,213,818</b>	<b>62,121,418</b>
<b>D. Non-current Liabilities</b>			
Deferred Tax Liabilities	15.00	84,953,293	43,051,699
Lease Liability	16.01	-	741,641
Long Term Loan	17.00	260,525	18,328,078
		<b>78,402,169</b>	<b>68,729,286</b>
<b>E. Current Liabilities</b>			
Trade Payables	18.00	34,514,425	31,812,729
Lease Liability- current portion	16.01	890,484	1,814,400
Long Term Loan- Current Portion	19.00	21,480,000	21,445,000
Withholding Vat & Tax Payable	21.00	790,806	960,268
Provision and Accruals	22.00	10,974,934	6,371,014
Provision for Income Taxes	23.00	8,471,863	5,352,412
Unclaimed Dividend	24.00	1,279,657	973,463
<b>Total Liabilities (D+E)</b>		<b>163,615,987</b>	<b>130,850,704</b>
<b>Total Equity and Liabilities (C+D+E)</b>		<b>1,216,039,358</b>	<b>1,089,931,350</b>
<b>Net Assets Value Per Share (NAV)</b>	38.00 (b)	<b>48.27</b>	<b>43.99</b>

The annexed notes from 1 to 53 and annexure "A to C" form an integral part of these financial statements.

Date: 28.10.2024

Place : Dhaka

Md. Shariful Islam  
Company Secretary

Farida Bano  
Director

Dr. A.B.M. Haroon  
Managing Director

Signed in terms of separate report of even date.

Firms' Name : Rahman Mostafa Alam & Co. Chartered Accountants

Signature :

Auditors' Name : Arafat Kamal FCA

ICAB Enrollment # : 1184

Date : 29.10.2024

DVC : 2410291184AS622843



Place : Dhaka





**Samorita Hospital Limited**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the year ended June 30, 2024

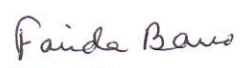
Particulars	Notes	Amount in Taka	
		July 01, 2023 to June 30, 2024	July 01, 2022 to June 30, 2023
Revenue	25.00	378,390,792	334,265,598
Direct Expenses	26.00	(153,499,363)	(138,142,050)
<b>Gross Profit</b>		<b>224,891,429</b>	<b>196,123,548</b>
<b>Operating Expenses</b>			
Administrative Expenses	27.00	(208,035,661)	(193,476,559)
<b>Profit from Operations</b>		<b>16,855,768</b>	<b>2,646,989</b>
<b>Others Income</b>		<b>905,996</b>	<b>607,723</b>
Share of Profit/ (loss) of Associate	6.01	41,174	38,824
Non-operating Income	29.00	6,302,118	6,617,922
Financial Expenses	28.00	(5,437,296)	(6,049,024)
<b>Profit before Contribution to WPPF</b>		<b>17,761,764</b>	<b>3,254,712</b>
Contribution to WPPF		(845,798)	(154,986)
<b>Profit before Tax</b>		<b>16,915,966</b>	<b>3,099,725</b>
<b>Income Taxes</b>		<b>(4,716,346)</b>	<b>(2,379,305)</b>
Current Tax	30.00	(5,770,343)	(2,650,892)
Deferred Tax	15.01	1,053,997	271,587
<b>Profit after Tax</b>		<b>12,199,620</b>	<b>720,421</b>
<b>Earnings Per Share (EPS)</b>	31.00	<b>0.56</b>	<b>0.03</b>

The annexed notes from 1 to 53 and annexure "A to C" form an integral part of these financial statements.

Date: 28.10.2024

Place : Dhaka

  
Md. Shariful Islam  
Company Secretary

  
Farida Bano  
Director

  
Dr. A.B.M. Haroon  
Managing Director

Signed in terms of separate report of even date.

Firms' Name : Rahman Mostafa Alam & Co. Chartered Accountants

Signature :



Auditors' Name : Arafat Kamal FCA

ICAB Enrollment # : 1184

Date : 29.10.2024

DVC : 2410291184AS622843

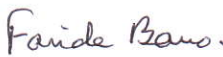


Place : Dhaka

**Samorita Hospital Limited**  
**Statement of Changes in Equity**  
For the year ended June 30, 2024

Particulars	Amount in Taka				
	Paid-up Capital	Retained Earnings	Dividend Equalization Fund	Revaluation Reserve	Total Equity
<b>Balance as at July 01, 2023</b>	198,189,970	121,109,682	2,955,039	636,825,955	959,080,646
Prior Year Adjustment	-	-	-	-	-
Prior year Adjustment of Investment of Associates	-	-	-	-	-
<b>Re-stated Balance as at July 01, 2023</b>	198,189,970	121,109,682	2,955,039	636,825,955	959,080,646
Net profit after tax for the year	-	12,199,620	-	-	12,199,620
Transfer to Dividend Equalization Fund	-	(609,981)	609,981	-	-
Revaluation gain	-	-	-	124,098,696	124,098,696
Transferred to deferred tax Liability	-	-	-	(42,955,591)	(42,955,591)
Dividend Paid	19,819,000	(19,819,000)	-	-	-
<b>Balance as at June 30, 2024</b>	<b>218,008,970</b>	<b>112,880,321</b>	<b>3,565,020</b>	<b>717,969,060</b>	<b>1,052,423,371</b>
<b>Balance as at July 01, 2022</b>	188,752,360	140,202,521	2,919,018	636,825,955	968,699,854
Prior Year Adjustment (VAT Payable)	-	(977,704)	-	-	(977,704)
Prior year Adjustment of Investment of Associates	-	75,693	-	-	75,693
<b>Re-stated Balance as at July 01, 2022</b>	188,752,360	139,300,510	2,919,018	636,825,955	967,797,843
Net profit after tax for the year	-	720,421	-	-	720,421
Transfer to Dividend Equalization Fund	-	(36,021)	36,021	-	-
Revaluation gain	-	-	-	-	-
Transferred to deferred tax Liability	-	-	-	-	-
Dividend Paid	9,437,610	(18,875,228)	-	-	(9,437,618)
<b>Balance as at June 30, 2023</b>	<b>198,189,970</b>	<b>121,109,682</b>	<b>2,955,039</b>	<b>636,825,955</b>	<b>959,080,646</b>

  
**Md. Shariful Islam**  
Company Secretary

  
**Farida Bano**  
Director

  
**Dr. A.B.M. Haroon**  
Managing Director






**Samorita Hospital Limited**  
**Statement of Cash Flows**  
For the year ended June 30, 2024

Particulars	Notes	Amount in Taka	
		July 01, 2023 to June 30, 2024	July 01, 2022 to June 30, 2023
<b>A. Cash Flows from Operating Activities</b>			
Cash Receipts from Customers and Others	32.00	383,630,512	337,854,731
Cash Paid to Suppliers and Employees	33.00	(333,853,671)	(308,452,242)
<b>Cash Generated from Operations</b>		<b>49,776,841</b>	<b>29,402,489</b>
Income Tax Paid	34.00	(5,329,427)	(2,895,485)
<b>Net Cash Flows/(Used in) from Operating Activities</b>		<b>44,447,414</b>	<b>26,507,004</b>
<b>B. Cash Flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment	35.00	(17,795,799)	(26,548,970)
Increase in Other Assets		(3,296,841)	-
Bank Interest		723,455	382,281
FDR Interest		1,591,517	2,104,166
Proceeds from Sale of Fixed Assets		550,000	3,205,600
<b>Net Flows/(Used in) Provided in Investing Activities</b>		<b>(18,227,668)</b>	<b>(20,856,923)</b>
<b>C. Cash flow from Financing Activities</b>			
Payment of Bank Loan		(21,445,000)	(21,110,000)
Unclaimed Dividend	36.00	306,194	(198,110)
Dividend Paid	37.00	-	(9,437,618)
<b>Net Flows/(Used in) Provided in Financing Activities</b>		<b>(21,138,806)</b>	<b>(30,745,728)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>5,080,940</b>	<b>(25,095,647)</b>
Cash and Cash Equivalents at Beginning of the Year		44,366,238	69,461,884
<b>Cash and Cash Equivalents at End of the Year</b>		<b>49,447,178</b>	<b>44,366,238</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	38.00 (d)	<b>2.04</b>	<b>1.22</b>

  
**Md. Shariful Islam**  
Company Secretary

  
**Farida Bano**  
Director

  
**Dr. A.B.M. Haroon**  
Managing Director



**Samorita Hospital Limited**  
**Notes to the Financial Statements**  
**As at and for the year ended June 30, 2024**

**1.00 Legal status and nature of the Company-Disclosure under IAS-1 "Presentation of Financial Statements".**

**1.01 Company Profile**

Samorita Hospital Limited started its business from 01 February 1984 under the name and style as "M/s. Samorita Nursing Home". Then it was a partnership concern and 14 October 1985 it was converted into a Private Limited Company. Subsequently its name and style was changed and renamed as Samorita Hospital (Pvt.) Limited on 17 January 1990. Again on 23 June 1996 it was converted into a Public Limited Company under the name and style as "Samorita Hospital Limited".

The Company went for public issue of share in 1996 and its shares are listed with the Dhaka Stock Exchange & Chittagong Stock Exchange of Bangladesh.

**1.02 Address of Registered Office and Principal place of Business**

The Company's registered office and principal place of business is at 89/1, Panthapath, Dhaka -1215.

**1.03 Principal Activities and Nature of Operation**

The Company provides general hospital services.

**1.04 Investments in Associates**

The Company's investment in associate company is accounted for in the Financial Statements using the Equity Method in accordance with IAS-28 "Investments in Associates and Joint Ventures". Investment in an associate is initially recognized at cost and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee after the date of acquisition. The investor's share of investee's profit or loss is recognized in the investor's profit or loss.

**2.00 Specific Accounting Policies selected and applied for Significant Transactions and Events:**

**Accounting Convention (Measurement IASs)**

The Financial Statements have been prepared on a going concern basis under the historical cost convention in accordance with International Financial Reporting Standards (IFRSs).

**2.02 Statement of Compliance**

The Financial Statements have been prepared in accordance with the applicable International Financial Reporting Standards (IFRSs), and the Companies Act 1994, the Security & Exchange Act 1993 and the Securities & Exchange Rules 2020. The title and format of these Financial Statements follow the requirements of IFRS which are to some extent different from those prescribed by the Companies Act. However, such differences are not material and management views IFRS titles and format give better presentation to the shareholders.

**2.03 Components of the Financial Statements**

According to the International Accounting Standard (IAS) 1 "Presentation of Financial Statements", the complete set of Financial Statements include the following components:

- i) Statement of Financial Position as at June 30, 2024
- ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2024
- iii) Statement of Changes in Equity for the year ended June 30, 2024
- iv) Statement of Cash Flows for the year ended June 30, 2024
- v) Notes to the Financial Statements for the year ended June 30, 2024

**2.04 Reporting Currency and Level of Precision**

The Financial Statements are presented in Bangladeshi Taka (BDT) which is the functional currency of the company. The amounts in these Financial Statements have been rounded off to the nearest integer.





## 2.05 Risk and Uncertainties for use of estimates in preparation of Financial Statements

The preparation of Financial Statements in conformity with the International Financial Reporting Standards requires management to make estimates and assumptions that affects the reported amounts 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 result could differ from those estimates. Estimates are used for accounting certain items such as long term contract, provision for doubtful contracts, depreciation and amortization, tax reserve and contingencies.

## 2.06 Reporting Period

The company's accounting year is July-June and this Financial Statements are prepared covering the period of one year from 01 July 2023 to 30 June 2024.

### 2.06.1 IAS-34 Interim Financial Reporting

We have prepared and submitted interim Financial Statements to the regulatory bodies and the shareholders as well. The interim Financial Statements have been prepared in compliance with International Accounting Standard. Form and contents of the interim Financial Statements are in consistent of the Annual Financial Statements.

## 2.07 Comparative Information

Comparative information has been disclosed in respect of the period in accordance with IAS-1: Presentation of Financial Statements, for all numeric information in the Financial Statements and also the narrative and descriptive information where it is relevant for understanding of the current year's Financial Statements.

## 2.08 Recognition of Property, Plant and Equipment and Depreciation

Property, plant and equipment are recognized if it is probable that future economic benefits associated with the assets will flow to the company and the cost of the assets can be reliably measured. All fixed assets are stated at cost or revaluation less accumulated depreciation as per IAS-16 "Property, Plant and Equipment". No depreciation is charged on land and land development. The cost of acquisition of an asset comprises its purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use inclusive of inward freight, duties and non-refundable taxes. The cost and accumulated depreciation of depreciable assets retired or otherwise disposed of are subject to elimination from the assets and accumulated depreciation and any gain or loss on such disposal will reflect in operations for the year.

### Depreciation

Depreciation on all other property, plant and equipment are computed using the reducing balance method in amounts sufficient to write off depreciable assets over their estimated useful economic life. Depreciation has been charged to administration expenses consistently.

Asset Type	Depreciation Rates	
	June 30, 2024	June 30, 2023
Building	5%	5%
Electric Equipment	20%	20%
Laboratory Equipment	20%	20%
Surgical Equipment	18%	18%
X-Ray Equipment	20%	20%
Furniture & Fixture	10%	10%
Motor Vehicles	20%	20%
Telephone Installation	18%	18%
Lift	18%	18%
Generator	18%	18%
Medical Equipment	18%	18%
Medical Oxygen System	18%	18%
Electric Installation	18%	18%
Water Installation	18%	18%



## 2.09 Revaluation of Freehold Land

Samorita Hospital Limited revalued the freehold land on 30th September, 2023 by Basu Banerjee Nath & Co. a Chartered Accountancy firm and the details of the revaluation of Freehold Land of the Company as under:

Area of Land (Decimal)	Cost	Revaluation gain (As per revaluation of the year 2013)	Book value as on 30th June, 2022	Current value as per revaluation on 30th Sept, 2023.	Revaluation gain (2023-24)
28.66	30,182,041	664,617,959	694,800,000	706,357,727	11,557,727
3.60	33,079,000	-	33,079,000	62,021,477	28,942,477
6.80	32,367,190	-	32,367,190	115,965,682	83,598,492
<b>39.06</b>	<b>95,628,231</b>	<b>664,617,959</b>	<b>760,246,190</b>	<b>884,344,886</b>	<b>124,098,696</b>

The Board of Directors adopted the valuation report in its 203rd meeting held on October 28, 2023 unanimously.

## 2.10 Inventories

Inventories comprise various Medicine, Material for Pathology, X-Ray, OT, Cleaning Materials, Linens, Printing and Stationery, Materials for ECG and USG. They are stated at the lower of cost and net realizable value in accordance with IAS -2 "Inventories" after making due allowances for any obsolete or slow moving items.

## 2.11 Financial Instruments

### 2.11.1 Financial Assets

All financial assets that are within the scope of IFRS 9 are required to be measured at amortized cost or fair value, with movements through other comprehensive income or the income statement on the basis of Samorita Hospital Ltd.'s business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

#### Trade receivables

Trade receivables are recognized and stated at original invoiced amounts and carried at anticipated realizable values. Bad debts are written off when it is established that they are irrecoverable. During the year receivables of Tk. 20,19,800 considered bad and written off from the accounts.

#### Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, balances with banks and financial institutions, and highly liquid investments with maturities of three months or less when acquired. They are readily convertible into known amounts of cash.

### 2.11.2 Financial liabilities

#### Borrowings

All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. Borrowings are subsequently carried at amortized cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognized as a charge to the income statement over the period of the relevant borrowing.

#### Trade payables

Trade payables are recognized initially at fair value.

### 2.11.3 Financial Risk Management

#### Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

The Company's approach toward managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, management ensures that it has sufficient cash and cash equivalents to meet expected operational expenses.





**Market risk**

Samorita Hospital Ltd. takes on exposure to market risks, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risks arise from open positions in interest rate and currency, all of which are exposed to general and specific market movements and changes in the level of volatility of market rates or prices such as interest rates, credit spreads and foreign exchange rates.

**2.12 Creditors and Accrued Expenses**

Liabilities are recognized for amounts to be paid in future for goods and services received, whether or not billed by the supplier.

**2.13 Taxation**

Income tax expenses comprise current and deferred taxes. Income taxes are recognized in statement of profit or loss and other comprehensive income except to the extent that relates to items recognized directly in equity or in other comprehensive income. The Company is a publicly traded Company. As per the Income Tax Ordinance, 1984 & Income Tax Act-2023, provision for Tax has been made at the existing rate of 22.5% in respect of business income.

Current Tax

Provision for current income tax has been made as per prescribed rate in the Finance Act, 2024 on the accounting profit made by the company after considering some of the add backs to income and disallowances of expenditure as per income tax laws in compliance with IAS-12: "Income Taxes".

Deferred Tax

Deferred tax liabilities are the amount of income taxes payable in future periods in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future periods in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantially enacted at the balance sheet date. The impact on the account of changes in the deferred tax assets and liabilities has also been recognized in the statement of comprehensive income as per IAS-12: "Income Taxes".

**2.14 Revenue Recognition**

In accordance with the provisions of the IFRS-15: "Revenue from Contracts with Customers"; revenue from contracts with customers represents the amount that reflects the considerations to which entity expects to be entitled in exchange for goods supplied and service provided to customers during the year. Revenue from contracts with customers is recognized in the statement of profit or loss and other comprehensive income when the performance obligation (supply of promised goods and services) is satisfied. Performance obligation is satisfied at a point in time when customer obtains the control of goods and services. Revenue has been recognized at the time of invoice made for the services rendered by the company.

**Interest income**

The interest income is recognized on accrual basis as agreed terms and conditions with the banks.

**Dividend income on shares**

Dividend income on shares is recognized when the shareholders' right to receive payment is established which is usually when dividend is declared and ascertained at record date.

**Non operating income**

Non operating income are recognized at the time of receive of money from other purpose than the normal course of business of the Company.

**2.15 Proposed Dividend**

In accordance with IAS -10 "Events after the Reporting Period" Dividend proposed or declared after the reporting date but before approval of the Financial Statements are disclosed in note no.-49.



**2.16 Earnings per Share (EPS)**

The Company calculates Earnings Per Share (EPS) in accordance with IAS -33 "Earnings Per Share". which has been shown on the face of the statement of comprehensive income. This has been calculated by dividing the basic earnings by the number of ordinary shares outstanding during the year.

**2.17 Statement of Cash Flows**

Statement of Cash Flows is prepared principally in accordance with IAS -7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under the direct method as prescribed by the Securities and Exchange Rules 1987 and considering the provision of Paragraph 19 of IAS -7 which provides that enterprise are encouraged to report "Cash Flow from the Operating Activities using the direct Method".

**2.18 Additional information on Financial Statements****a. Responsibility for Preparation and Presentation of Financial Statements**

The Board of Directors is responsible for the Preparation and Presentation of Financial Statements under Section 183 of the Companies Act, 1994 and as per the provisions of the framework for the "Presentation of Financial Statements" issued by the International Accounting Standards Committee (IASC).

**b. Compliance with Local Laws**

The Financial Statements have been prepared in compliance with requirements of the Companies Act 1994, the Security & Exchange Act 1993, the Securities and Exchange Rule 2020 and other relevant local laws and rules.

**c. Compliance with International Financial Reporting Standards (IFRSs)**

The Financial Statements have been prepared in compliance with requirements of IFRSs adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

**2.19 Events after reporting date**

All material events occurring after the reporting date are considered and where necessary, adjusted for or disclosed. Final dividend is recognized when it is approved by the shareholders. Dividend payable to the company's shareholders is recognized as a liability and deducted from the shareholder's equity in the period in which the shareholder's right to receive payment is established.

**2.20 Contingent liability**

Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

There are certain pending tax claims made against the Company, which will be settled through the legal process in due course. These are being vigorously defended by the company. The management has not considered it necessary at the reporting date to make provisions in the Financial Statements in respect of any of these claims.

**2.21 Prior year adjustment**

The company identified two prior year errors in financial year 2022-2023 which are omission of an expense amounting to Tk. 977,704 and an income generated from an associate enterprise amounting to Tk. 75,693. Being the amount is immaterial and insignificant, related comparative year balances were not restated. Instead, the amount was adjusted in current year (2022-2023) retained earnings. In addition, restatement was not practical as relevant information was not available.





### 3.00 Compliance Report on International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS)

Name of the IAS	IAS no.	Status
Presentation of Financial Statements	1	Complied
Inventories	2	Complied
Statement of Cash Flows	7	Complied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
Events after the Reporting Period	10	Complied
Income Taxes	12	Complied
Property, Plant and Equipment	16	Complied
Employee Benefits	19	Complied
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The Effects of Changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	Complied
Related Party Disclosures	24	Complied
Accounting and Reporting by Retirement Benefit Plans	26	N/A
Separate Financial Statements	27	N/A
Investments in Associates and Joint Ventures	28	Complied
Financial Instruments: Presentation	32	Complied
Earnings per Share	33	Complied
Interim Financial Reporting	34	Complied
Impairment of Assets	36	Complied
Provisions, Contingent Liabilities and Contingent Assets	37	Complied
Intangible Assets	38	N/A
Investment Property	40	N/A
Agriculture	41	N/A

Name of the IFRS	IFRS no.	Status
First time Adoption of International Financial Reporting Standards	1	N/A
Share-based Payment	2	N/A
Business Combinations	3	N/A
Non-current Assets Held for Sale and Discontinued Operations	5	N/A
Exploration for and Evaluation of Mineral Resources	6	N/A
Financial Instruments: Disclosures	7	Complied
Operating Segments	8	Complied
Financial Instruments	9	Complied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in Other Entities	12	Complied
Fair Value Measurement	13	Complied
Regulatory Deferral Accounts	14	N/A
Revenue From Contracts with Customers	15	Complied
Leases	16	Complied
Insurance Contracts	17	N/A



Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
4.00	<b>Property, Plant and Equipment</b>		
	<b>A. Cost</b>		
	Opening balance July 01, 2023	1,310,398,640	1,296,467,297
	Addition during the year	143,894,495	27,958,479
	Disposal/Adjustment during the year	(3,775,572)	(14,027,136)
	<b>Closing Balance June 30, 2024</b>	<b>1,450,517,563</b>	<b>1,310,398,640</b>
	<b>B. Depreciation</b>		
	Opening balance July 01, 2023	330,534,325	318,347,649
	Charged during the year	23,651,398	23,038,896
	Disposal/Adjustment during the year	(3,409,263)	(10,852,220)
	<b>Closing Balance June 30, 2024</b>	<b>350,776,460</b>	<b>330,534,325</b>
	<b>WDV as on June 30, 2024 (A-B)</b>	<b>1,099,741,103</b>	<b>979,864,315</b>
	Details are shown in annexure- A		
5.00	<b>Right of Use Assets</b>		
	<b>A. Cost</b>		
	Opening balance July 01, 2023	4,790,417	4,790,417
	Addition during the year	-	-
	Disposal/Adjustment during the year	-	-
	<b>Closing Balance June 30, 2024</b>	<b>4,790,417</b>	<b>4,790,417</b>
	<b>B. Amortization</b>		
	Opening balance July 01, 2023	2,395,207	798,403
	Charged during the year	1,596,804	1,596,804
	Disposal/Adjustment during the year	-	-
	<b>Closing Balance June 30, 2024</b>	<b>3,992,011</b>	<b>2,395,207</b>
	<b>Written down value as on June 30, 2024 (A-B)</b>	<b>798,406</b>	<b>2,395,210</b>
6.00	<b>Investment in Associates</b>		
	Opening balance	5,943,541	5,829,024
	Prior year Adjustment ( 45% of Tk.1,68,207 )	-	75,693
	Share of Profit/ (Loss) for the year(Note:6.01)	41,174	38,824
	<b>Closing Balance June 30, 2024</b>	<b>5,984,715</b>	<b>5,943,541</b>
6.01	<b>Share of income /(loss) of Associate:</b>		
	Net Profit / (loss) of Associate company 30 June 2024	91,498	86,276
		91,498	86,276
	<b>Share of Profit / (loss) of Associate company (45% of Tk.91,498)</b>	<b>41,174</b>	<b>38,824</b>
	Above Investment has been shown on the basis of audit report of the Imaging services Ltd. (Associate company) for the year ended June 30 , 2024 in accordance with IAS-28.		
7.00	<b>Inventories</b>		
	Medical Services (Note:7.01)	4,224,111	4,725,220
	Diagnostics(Note:7.02)	3,915,124	3,805,879
	Pharmacy (Note:7.03)	11,889,462	12,117,628
	<b>Closing Balance June 30, 2024</b>	<b>20,028,697</b>	<b>20,648,727</b>
7.01	<b>Medical Services</b>		
	O. T. Materials	85,171	93,289
	Linen Materials	742,189	1,354,175
	Medical Oxygen	91,530	62,858
	Printing Materials	1,601,424	1,829,137
	Stationary Materials	403,257	377,771
	Diet Material	150,841	205,308
	Cleaning materials	127,275	144,865
	Electrical Materials	454,609	308,750
	Business Promotion Materials	79,020	73,220
	Floor Material	84,187	45,043
	Repair Materials	404,608	230,804
	<b>Closing Balance June 30, 2024</b>	<b>4,224,111</b>	<b>4,725,220</b>
7.02	<b>Diagnostic</b>		
	Pathology Materials	3,658,190	3,546,930
	X- Ray Materials	207,023	216,480
	USG Materials	25,244	15,884
	Echo Color Doppler Materials	3,065	2,835
	ECG & EEG Materials	16,982	18,050
	Endoscopy Materials	4,620	5,700
	<b>Closing Balance June 30, 2024</b>	<b>3,915,124</b>	<b>3,805,879</b>







Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
7.03	<b>Pharmacy</b>		
	Medicine	11,889,462	12,117,628
	<b>Closing Balance June 30, 2024</b>	<b>11,889,462</b>	<b>12,117,628</b>
8.00	<b>Trade and Other Receivables</b>		
	Receivable from Undischarged Patients	4,366,263	2,951,810
	Receivable from Discharged Patient (Note: 8.01)	1,031,759	2,948,168
	Receivable from Out Door Patient (Note :8.02)	907,683	697,778
	Receivable from Pathology Out	45,164	102,859
	Rent Receivable	290,125	190,389
	Receivable from FDR Interest	27,408	267,361
	Receivable from Institution (Note: 8.03)	2,663,075	2,889,877
	<b>Closing Balance June 30, 2024</b>	<b>9,331,477</b>	<b>10,048,242</b>
	<b>Ageing schedule of receivables</b>		
	<b>Receivable ageing:</b>		
	Invoiced 1-30 days	5,760,719	5,057,443
	Invoiced 31-90 days	907,683	1,357,998
	Invoiced 91-360 days	2,663,075	1,923,368
	Invoiced more than 360 days	-	1,709,433
	<b>Total receivables</b>	<b>9,331,477</b>	<b>10,048,242</b>
8.01	<b>Receivable from Discharged Patient</b>		
	Less: Written off	3,051,559	3,269,939
	<b>Closing Balance June 30, 2024</b>	<b>2,019,800</b>	<b>321,771</b>
		<b>1,031,759</b>	<b>2,948,168</b>
8.02	<b>Receivable from Out Door Patient</b>		
	Less: Written off	907,683	697,778
	<b>Closing Balance June 30, 2024</b>	<b>-</b>	<b>-</b>
		<b>907,683</b>	<b>697,778</b>
8.03	<b>Receivable from Institution</b>		
	MetLife American Life Insurance Company	80,930	36,321
	Chartered Life Insurance PLC	160,110	92,529
	Delta Life Insurance Company Ltd	10,506	93,938
	Pragati Life Insurance Company Ltd	371,773	93,062
	ICDDR'B	161,687	510,170
	Jamuna Life Insurance Company Ltd	442,702	185,898
	Intercontinental Dhaka	119,550	101,386
	Pan Pacific Sonargaon Dhaka	196,478	171,125
	Gardian Life Insurance Company Ltd	29,446	48,004
	Metro Rail	-	88,996
	Amanat Shah Lungi	24,760	224,760
	M.H. Samorita Hospital & Medical College	1,065,133	1,243,688
	<b>Closing Balance June 30, 2024</b>	<b>2,663,075</b>	<b>2,889,877</b>
9.00	<b>Advance, Deposits and Prepayments</b>		
	Advances (Note - 9.01)	1,972,477	6,216,010
	Security and Deposits (Note: 9.02)	1,537,750	1,537,750
	Prepayments (Note-9.03)	7,694,073	5,383,211
	<b>Closing Balance June 30, 2024</b>	<b>11,204,300</b>	<b>13,136,971</b>
9.01	<b>Advances:</b>		
	Advance to Employee and Staff	420,500	864,683
	Advance Against Works	546,824	2,330,632
	Advance for Capital Item	1,000,000	3,000,000
	Advance for Purchases	5,153	20,695
	<b>Closing Balance June 30, 2024</b>	<b>1,972,477</b>	<b>6,216,010</b>

The amount of Tk. 10,00,000 (Ten lac ) only under advance for Capital items has been given to MEDECOM against supply and installation of Penlon Prima 460 Anesthesia Machine with ventilator, Country of origin UK. As per price proposal of MEDECOM accepted by Samorita Hospital Limited total cost involvement would be Tk. 25,50,000 (Twenty five lac fifty thousand) only in all.





Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
<b>9.02</b>	<b>Deposits</b>		
	Deposit for Telephone Installation	117,000	117,000
	Security Money against Nurse Hostel	800,000	800,000
	Security Money to Titas Gas Ltd.	218,250	218,250
	Security Money to CDBL	200,000	200,000
	Security Money to DESA	202,500	202,500
	<b>Closing Balance June 30, 2024</b>	<b>1,537,750</b>	<b>1,537,750</b>
<b>9.03</b>	<b>Prepayments</b>		
	Insurance Premium	220,800	220,800
	Festival Bonus	7,223,566	5,013,368
	Annual Fees	249,707	149,043
	<b>Closing Balance June 30, 2024</b>	<b>7,694,073</b>	<b>5,383,211</b>
<b>10.00</b>	<b>Advance Income Tax</b>		
	Opening Balance	13,528,106	15,787,129
	Addition during the year (Note: 10.01)	5,329,427	2,895,484
		<b>18,857,533</b>	<b>18,682,613</b>
	Adjusted during the year (Note -10.02)	(2,650,892)	(5,154,507)
	<b>Closing Balance June 30, 2024</b>	<b>16,206,641</b>	<b>13,528,106</b>
<b>10.01</b>	<b>Addition during the year</b>		
	Financial Year 2023-2024 {Note:10.01(A)}	4,419,736	2,837,024
	Previous Financial year	909,691	58,460
	<b>Closing Balance June 30, 2024</b>	<b>5,329,427</b>	<b>2,895,484</b>
<b>10.01(A)</b>			
	U/S-154	3,500,000	2,000,000
	AIT on Vehicle	255,000	254,500
	TDS on Bank Deposit	463,384	451,110
	TDS on Rental Income	201,352	131,414
	<b>Financial Year 2023-2024</b>	<b>4,419,736</b>	<b>2,837,024</b>
<b>10.02</b>	<b>Adjustment during the year</b>		
	Financial Year 2022-2023	2,650,892	5,154,507
	<b>Closing Balance June 30, 2024</b>	<b>2,650,892</b>	<b>5,154,507</b>
<b>11.00</b>	<b>Cash and Cash Equivalents</b>		
	Cash in hand	670,025	1,658,029
	Cash at Bank (Note : 11.01)	48,777,153	22,708,209
	FDR Accounts (Note : 11.02)	-	20,000,000
	<b>Closing Balance June 30, 2024</b>	<b>49,447,178</b>	<b>44,366,238</b>
<b>11.01</b>	<b>Cash at bank</b>		
	Social Islami Bank Ltd. STD - A/C No.1360000576*	-	146,375
	Prime Bank Ltd. STD - A/C No.14131050002340	15,802,450	12,810,053
	Agrani bank Ltd. STD - A/C No. 0200001200158	1,280,782	974,588
	Agrani Bank Ltd. C/D - A/C no. 200001192707	2,703,877	366,379
	Southeast Bank Ltd. C/D - A/C No 11100006631	299,470	94,485
	City Bank STD- 3101454023001	614,536	1,138,702
	Dutch Bangla Bank SND 2551201075	3,432,560	3,239,609
	Mutual Trust Bank SND-00030320002249	132,179	121,822
	Pubali Bank Ltd. STD - A/C No.3781102000012	95,242	107,362
	Pubali Bank Ltd. STD - A/C No.3781102000957	23,500,650	-
	Union Bank CD-131010006125	-	30,452
	Union Bank SND-0621210000259	-	1,660,591
	Eastern Bank SND-1061350410648	846,169	1,153,155
	BKash	17,500	441,032
	Master Card (Note: 11.01.01)	51,738	423,604
	<b>Closing Balance June 30, 2024</b>	<b>48,777,153</b>	<b>22,708,209</b>
<b>11.01.01</b>	<b>Master Card</b>		
	POS Machine of City Bank , Merchant ID-9101420651	15,302	21,592
	POS Machine of Eastern Bank, Merchant ID- 20870020	-	4,900
	POS Machine of Dutch Bangla Bank , Merchant ID-000592550970300	36,436	397,112
		<b>51,738</b>	<b>423,604</b>

\*Status of bank A/C No. 1360000576 of Social Islami Bank Ltd. is Dormant.





Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
<b>11.02 FDR Accounts</b>			
	Union Bank FDR A/C 0132030015613	-	10,000,000
	Union Bank FDR A/C 0132030015624	-	10,000,000
	<b>Closing Balance June 30, 2024</b>	<b>-</b>	<b>20,000,000</b>
	*FDR having maturity within three months have been reclassified as cash and cash equivalents.		
<b>11.03 Other Assets</b>			
	Social Islami Bank Ltd. STD - A/C No.1360000576	147,709	-
	Union Bank CD-131010006125	97,588	-
	Union Bank SND-0621210000259	413,331	-
	Union Bank FDR A/C 1102030000388	2,638,213	-
		<b>3,296,841</b>	<b>-</b>

Considering the present situation of the two Banks we are unable to consider the above amount of Tk. 32,96,841 as cash and cash equivalent. An FDR, A/C1102030000388, at Union Bank Limited has been matured and submitted for encashment to the Bank. The Bank issued a pay order No.0489190 Dated: 27.08.2024 which was not yet deposited in the Bank Accounts as the Bank didn't make confirmation of clearance of Pay Order. We are closely communicating with the Bank for clearance of the said Pay Order.

## 12.00 Share Capital

### Authorized Capital:

50,000,000 Ordinary Shares @ Tk. 10.00 each

### Issued, Subscribed and Paid up Capital:

6,000,000 Ordinary Shares @ Tk. 10.00 each fully paid-up in cash  
600,000 Bonus Shares @ Tk. 10.00 each for the year 2003-2004  
990,000 Bonus Shares @ Tk. 10.00 each for the year 2008-2009  
1,214,400 Bonus Shares @ Tk. 10.00 each for the year 2010-2011  
1,584,792 Bonus Shares @ Tk. 10.00 each for the year 2011-2012  
3,116,757 Bonus Shares @ Tk. 10.00 each for the year 2012-2013  
1,350,594 Bonus Shares @ Tk. 10.00 each for the year 2013-2014  
1,485,654 Bonus Shares @ Tk. 10.00 each for the year 2015-2016  
1,634,219 Bonus Shares @ Tk. 10.00 each for the year 2016-2017  
898,820 Bonus Shares @ Tk. 10.00 each for the year 2018-2019  
943,761 Bonus Shares @ Tk. 10.00 each for the year 2021-2022  
19,81,900 Bonus Shares @ Tk. 10.00 each for the year 2022-2023  
**Total: 2,18,00,897 shares @ Tk. 10.00 each**

	500,000,000	500,000,000
60,000,000	60,000,000	60,000,000
6,000,000	6,000,000	6,000,000
9,900,000	9,900,000	9,900,000
12,144,000	12,144,000	12,144,000
15,847,920	15,847,920	15,847,920
31,167,570	31,167,570	31,167,570
13,505,940	13,505,940	13,505,940
14,856,540	14,856,540	14,856,540
16,342,190	16,342,190	16,342,190
8,988,200	8,988,200	8,988,200
9,437,610	9,437,610	9,437,610
19,819,000	-	-
<b>218,008,970</b>	<b>198,189,970</b>	<b>198,189,970</b>

a. Shareholding Position as on June 30, 2024 is as under :

Classes of Shareholders	2023-2024		2022-2023	
	No. of Shares	%	No. of Shares	%
Sponsors	3,756,231	17.23	3,505,666	17.69
Financial Institution	3,101,118	14.22	2,470,393	12.46
ICB Investor Account	1,250	0.01	1,319	0.01
General Public	14,941,748	68.53	13,841,038	69.83
Foreign Investors	550	0.01	581	0.01
<b>Total</b>	<b>21,800,897</b>	<b>100.00</b>	<b>19,818,997</b>	<b>100.00</b>

b. Distribution Schedule-Disclosures under the listing regulations of Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC.:

Shareholding Range	2023-2024			2022-2023	
	No. of Shares	%	No. of Share holders	No. of Shares	%
Less Than- 500	337,834	1.55	2,044	390,176	1.97
501-5000	2,602,251	11.94	1,573	2,411,455	12.17
5001-10000	1,200,560	5.51	165	1,204,668	6.08
10001-20000	1,108,646	5.09	80	1,243,689	6.28
20001-30000	628,401	2.88	26	650,983	3.28
30001-50000	842,377	3.86	22	435,517	2.20
50001-100000	1,134,316	5.20	16	1,205,896	6.08
100001-1000000	8,393,409	38.50	26	7,137,428	36.01
Over 1000000	5,553,103	25.47	3	5,139,185	25.93
<b>Total</b>	<b>21,800,897</b>	<b>100.00</b>	<b>3,955</b>	<b>19,818,997</b>	<b>100.00</b>





Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
c.	<b>Market Price</b>		
	These shares are listed in Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC. On June 30, 2024 each share was quoted at tk.70.90 in Dhaka Stock Exchange PLC. and at Tk. 72.90 in Chittagong Stock Exchange PLC.		
13.00	<b>Retained Earnings</b>		
	Opening Balance	121,109,682	140,202,521
	Total Comprehensive Income for the year	12,199,620	720,421
	Prior year Adjustment of Investment of Associates	-	75,693
	Dividend Accounts	-	(9,437,618)
	Transfer to Share Capital	(19,819,000)	(9,437,610)
	Prior year Adjustment	-	(977,704)
		<b>113,490,302</b>	<b>121,145,703</b>
	Transferred to Dividend Equalization Fund (note: 13.01)	(609,981)	(36,021)
	<b>Closing Balance June 30, 2024</b>	<b>112,880,321</b>	<b>121,109,682</b>
13.01	<b>Dividend Equalization Fund</b>		
	Opening Balance	2,955,039	2,919,018
	Financial Year 2023-24	609,981	36,021
	<b>Closing Balance June 30, 2024</b>	<b>3,565,020</b>	<b>2,955,039</b>
	In 188th meeting of the Board of Directors held on July 18, 2020 it was agreed in principle to form a Dividend Equalization fund. Thereafter the Audit Committee in its 63rd Meeting held on January 23, 2021 recommended to transfer 3% -5% of net profit of the company to Dividend Equalization fund every year which was approved by the Board in its 192nd meeting held on April 27, 2021 unanimously.		
14.00	<b>Revaluation Reserve</b>		
	Opening Balance	636,825,955	636,825,955
	Revaluation gain of land	124,098,696	-
	Transferred to deferred tax Liability	(42,955,591)	-
		<b>717,969,060</b>	<b>636,825,955</b>
14.01	<b>Movement in deferred tax Liability</b>		
	Closing Balance	70,747,591	27,792,000
	Opening Balance	27,792,000	27,792,000
		<b>42,955,591</b>	<b>-</b>
15.00	<b>Deferred Tax Liabilities</b>		
	Opening Balance	43,051,699	43,323,286
	Transferred from revaluation Reserve	42,955,591	-
	Provision made during the year for temporary difference (Note: 15.01)	(1,053,997)	(271,587)
	<b>Closing Balance June 30, 2024</b>	<b>84,953,293</b>	<b>43,051,699</b>
15.01	<b>Deferred tax liability is arrived at as follows</b>		
i.	<b>Deferred tax on PPE</b>		
	Carrying amount (Accounting base)	311,024,448	315,246,356
	Carrying amount (Tax base)	(247,071,201)	(247,427,238)
	<b>Taxable/(deductible) temporary difference</b>	<b>63,953,247</b>	<b>67,819,118</b>
	Permanent differences	(414,950)	(414,950)
	<b>Net Taxable/(deductible) temporary difference</b>	<b>63,538,297</b>	<b>67,404,168</b>
	<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>14,296,117</b>	<b>15,165,938</b>
ii.	<b>Deferred tax on Right of Use Assets</b>		
	Carrying amount (Accounting base)	798,406	2,395,210
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	798,406	2,395,210
	<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>179,641</b>	<b>538,922</b>
iii.	<b>Deferred tax on Lease Liabilities</b>		
	Carrying amount (Accounting base)	-	741,641
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	-	(741,641)
	<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>-</b>	<b>(166,869)</b>
iv.	<b>Deferred tax on share of profit on Investments</b>		
	Carrying amount (Accounting base)	5,984,715	5,943,541
	Carrying amount (Tax base)	7,335,000	7,335,000
	Taxable/(deductible) temporary difference	(1,350,285)	(1,391,459)
	<b>Deferred tax Liability/(Assets) @ 20%</b>	<b>(270,057)</b>	<b>(278,292)</b>



Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
v.	<b>Deferred tax on revaluation of property, plant and equipment:</b>		
	Carrying amount (Accounting base)	884,344,886	694,800,000
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	884,344,886	694,800,000
	<b>Deferred tax Liability/(Assets) @ 8%</b>	<b>70,747,591</b>	<b>27,792,000</b>
	<b>Total deferred tax liability as on June 30, 2024</b>	<b>84,953,293</b>	<b>43,051,699</b>
	<b>Movement of Deferred Tax on PL Items</b>		
	Opening Deferred Tax Liability	15,259,699	15,531,286
	Expense/(Income) during the year	(1,053,997)	(271,587)
	<b>Closing Deferred Tax Liability</b>	<b>14,205,702</b>	<b>15,259,699</b>
16.00	<b>Lease Liability</b>		
	Opening Balance	2,556,041	4,078,755
	Addition during the year	-	-
	Finance costs during the year	148,843	291,686
	Payments during the year	(1,814,400)	(1,814,400)
	<b>Closing Liability</b>	<b>890,484</b>	<b>2,556,041</b>
16.01	<b>Lease Liability</b>		
	Lease Liability-Current	890,484	1,814,400
	Lease Liability-Non Current	-	741,641
	<b>Closing Liability</b>	<b>890,484</b>	<b>2,556,041</b>
17.00	<b>Long Term Loan: (Non-current Portion)</b>		
	<b>Term Loan A/C 001271300001712</b>		
	<b>a. Principal Amount</b>		
	Opening Balance	39,773,078	55,000,000
	Addition during the year	-	-
	Repayment	(18,032,553)	(15,226,922)
	<b>Closing Balance</b>	<b>21,740,525</b>	<b>39,773,078</b>
	<b>b. Interest Amount</b>		
	Opening Balance	-	1,550,893
	Addition during the year	3,412,447	4,332,185
	Repayment	(3,412,447)	(5,883,078)
	<b>Closing Balance</b>	<b>-</b>	<b>-</b>
	<b>(a+b)</b>	<b>21,740,525</b>	<b>39,773,078</b>
	Long Term loan (Current Portion)	(21,480,000)	(21,445,000)
	<b>Closing Balance June 30, 2024</b>	<b>260,525</b>	<b>18,328,078</b>
	<b>Term Loan A/C. No. 001271300001712:</b>		
	This represents the 8 years term loan of Tk. 5.5 crore taken from Southeast Bank Limited, Dhanmondi Branch, Dhaka at 14.50% interest for expansion of modern OT, installation of new diagnostic equipment.		
	<b>All fixed and floating assets are mortgaged against long term loan.</b>		
18.00	<b>Trade Payables</b>		
	Advance Receipt from Patient	2,182,500	1,076,000
	Advance Receipt from rental building	151,500	538,500
	Current Liability for Expenses	677,047	732,769
	Current Liabilities for Supply (Note-18.01)	14,885,232	15,492,684
	Workers profit participation fund (Note: 18.02)	16,618,146	13,972,776
	<b>Closing Balance June 30, 2024</b>	<b>34,514,425</b>	<b>31,812,729</b>
18.01	<b>Current Liabilities for Supply</b>		
	Medicine Bills	4,442,411	5,659,466
	Material Supply	10,442,821	9,833,218
	<b>Closing Balance June 30, 2024</b>	<b>14,885,232</b>	<b>15,492,684</b>
18.02	<b>Workers profit participation fund</b>		
	Opening Balance	13,972,776	14,770,162
	Paid During the year	(76,434)	(2,377,525)
	<b>Closing Balance</b>	<b>13,896,342</b>	<b>12,392,637</b>
	Provision made during the year	845,798	154,986
	Interest charged for the year	1,876,006	1,425,153
	<b>Closing Balance June 30, 2024</b>	<b>16,618,146</b>	<b>13,972,776</b>



Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
19.00	<b>Long Term loan (Current Portion)</b>		
	Closing Balance June 30, 2024	21,480,000	21,445,000
20.00	<b>Dividend Payable:</b>		
	Opening	-	-
	Addition during the year	-	9,437,618
	Paid during the year	-	(9,437,618)
	Closing Balance June 30, 2024	-	-
21.00	<b>Withholding Vat &amp; Tax Payable</b>		
	Withholding Vat Payable	391,292	514,368
	Withholding Tax Payable	399,514	445,900
		790,806	960,268
22.00	<b>Provision and Accruals</b>		
	Salary and Allowance	8,259,564	3,906,254
	Managing Director's Salary	500,000	250,000
	Electricity	1,398,402	1,453,958
	WASA	362,074	298,161
	Gas	146,469	148,391
	Telephone	6,185	11,000
	Newspaper bill	14,740	15,750
	Audit Fee	287,500	287,500
	Closing Balance June 30, 2024	10,974,934	6,371,014
23.00	<b>Provision for Income Tax</b>		
	Opening Balance	5,352,412	7,856,027
	Adjusted during the year (Note-10.02)	(2,650,892)	(5,154,507)
		2,701,520	2,701,520
	Paid during the year	-	-
		2,701,520	2,701,520
	Provision made during the year (Note-30)	5,770,343	2,650,892
	Closing Balance June 30, 2024	8,471,863	5,352,412
24.00	<b>Unclaimed Dividend</b>		
	Opening Balance (note 24.01)	973,463	1,171,573
	Addition during the year	306,721	982,113
		1,280,184	2,153,686
	Transfer to Capital Market Stabilization Fund	-	(1,171,573)
	Paid during the year	(527)	(8,650)
	Closing Balance June 30, 2024	1,279,657	973,463
The Above amount of Tk.10,09,218 has been unclaimed for the financial year 2020-2021. As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dt. January 14, 2021 the amount shall be payable to CMSF as soon as the expiry of 3 years. Hence the amount shall be payable to CMSF on 29th December, 2024.			
24.01	<b>Unclaimed Dividend</b>		
	Financial Year 2020-2021	1,009,218	973,463
	Financial Year 2021-2022	270,439	-
		1,279,657	973,463
25.00	<b>Revenue</b>		
	Medical Services (Note:25.01)	174,636,199	147,265,720
	Diagnostic(Note:25.02)	97,764,347	88,095,511
	Pharmacy (Note:25.03)	105,990,246	98,904,367
	Total	378,390,792	334,265,598
25.01	<b>Medical Services</b>		
	Seat Rent	137,303,454	110,270,408
	Admission Fee	1,755,000	1,427,700
	Oxygen	8,402,525	7,783,424
	O.T.Charge	10,141,410	10,760,322
	Dental	693,600	683,660
	Dialysis Unit	8,529,957	7,997,780
	Post Operative Care, Chemo, Eye, Physiotherapy, etc.	7,810,253	8,342,426
	Total	174,636,199	147,265,720





Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
<b>25.02</b>	<b>Diagnostic</b>		
	Pathology	71,905,758	64,131,572
	X- Ray	7,288,138	6,640,460
	E.C.G	2,236,410	2,205,705
	Endoscopy	2,740,913	3,029,119
	Ultrasonography	9,336,104	8,445,075
	Echo/Color Doppler	4,257,024	3,643,580
	<b>Total</b>	<b>97,764,347</b>	<b>88,095,511</b>
<b>25.03</b>	<b>Pharmacy</b>		
	Medicine Sales	105,990,246	98,904,367
	<b>Total</b>	<b>105,990,246</b>	<b>98,904,367</b>
<b>26.00</b>	<b>Direct Expenses</b>		
	Medical Services (Note:26.01)	33,684,556	29,375,948
	Diagnostic (Note:26.02)	39,105,031	34,909,598
	Pharmacy (Note:26.03)	80,709,776	73,856,504
	<b>Total</b>	<b>153,499,363</b>	<b>138,142,050</b>
<b>26.01</b>	<b>Medical Services</b>		
	Oxygen	4,209,444	3,857,615
	O.T.	3,835,284	3,582,404
	Floor	1,331,445	1,613,957
	Dental	51,911	-
	Diet	13,998,072	11,432,559
	Dialysis Unit	6,390,044	5,899,239
	Others	3,868,356	2,990,174
	<b>Total</b>	<b>33,684,556</b>	<b>29,375,948</b>
<b>26.02</b>	<b>Diagnostic</b>		
	Pathology	32,089,612	28,483,245
	X-Ray	2,396,717	2,167,867
	ECG	487,069	427,425
	Endoscopy	1,533,325	1,645,259
	Ultrasonography	1,714,423	1,348,828
	Echo/Color Doppler	883,885	836,974
	<b>Total</b>	<b>39,105,031</b>	<b>34,909,598</b>
<b>26.03</b>	<b>Pharmacy</b>		
	Cost of Medicine Sold	80,709,776	73,856,504
	<b>Total</b>	<b>80,709,776</b>	<b>73,856,504</b>
<b>27.00</b>	<b>Administrative Expenses</b>		
	Salary & Allowances	109,967,732	103,208,983
	Managing Director's Salary	8,208,939	8,332,088
	Directors Board fee	536,000	440,000
	Electricity	13,997,140	12,129,883
	Vehicle	271,097	129,323
	Gas	1,916,921	1,988,980
	WASA	4,115,628	3,614,796
	Telephone	500,715	442,963
	Cleaning	2,494,947	2,240,959
	Conveyance	290,040	267,139
	Tiffin and Refreshment	759,149	570,918
	Advertisement & Publishing	1,032,200	1,022,796
	Business Promotion	1,750,128	1,736,500
	Insurance Premium	331,201	276,231
	House Rent Vat Expenses	272,160	272,160
	Fuel & Petrol	1,333,114	2,201,090
	Repair works	7,837,591	5,418,240
	Printing	2,142,818	2,002,082
	Service/Maintenance	4,823,822	4,884,075
	Stationery	2,389,650	1,846,027
	Legal & Professional Fees	549,725	283,500
	Newspaper	201,887	210,256
	RJSC Expenses	6,870	3,565
	Audit Fee	287,500	287,500
	Electrical expenses	3,558,680	2,083,303
	Linens	1,620,264	2,336,302
	Labor & Wages	369,949	651,400



Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
	Postage and Stamp	90	4,545
	Annual Fees & Subscription	1,196,290	794,905
	Bad Debt	1,698,029	321,771
	Municipal & Land Development Tax	820,921	1,869,186
	AGM Expenses	258,986	248,770
	Miscellaneous	3,778,720	3,350,570
	Depreciation	23,651,398	23,038,896
	Depreciation on Right of Use Assets	1,596,804	1,596,804
	CDBL Expenses	58,973	65,598
	Staff. Medicine	1,104,502	1,004,668
	ICT Service	809,158	1,078,503
	Mastercard Charges	1,292,102	-
	Bank Charges	203,821	1,221,284
	<b>Total</b>	<b>208,035,661</b>	<b>193,476,559</b>
<b>28.00</b>	<b>Financial Expenses</b>		
	Interest on Term Loan	3,412,447	4,332,185
	Interest on Lease Liability	148,843	291,686
	Interest on WPPF	1,876,006	1,425,153
	<b>Total</b>	<b>5,437,296</b>	<b>6,049,024</b>
<b>29.00</b>	<b>Non Operating Income</b>		
	Rent from Imaging Services Ltd.	1,008,000	1,004,000
	Rent from MTB ATM Booth	396,000	378,000
	Rent From Rental Building	1,788,500	1,728,000
	Bank Interest	723,455	382,281
	FDR Interest	1,351,564	2,056,527
	Referral Income	490,908	654,544
	Other Income	360,000	383,886
	Profit/ (Loss) on sale of Fixed Assets (Note - 29.01)	183,691	30,684
	<b>Total</b>	<b>6,302,118</b>	<b>6,617,922</b>
<b>29.01</b>	<b>Profit/(Loss) On Sales of Fixed Assets:</b>		
	Sales Value	550,000	3,205,600
	Written Down Value (Note: 29.01.A)	(366,309)	(3,174,916)
	<b>Total</b>	<b>183,691</b>	<b>30,684</b>
<b>29.01.A</b>	<b>Written Down Value</b>		
	Cost	3,775,572	14,027,136
	Less: Accumulated Depreciation	(3,409,263)	(10,852,220)
		<b>366,309</b>	<b>3,174,916</b>
<b>30.00</b>	<b>Current Tax (Higher of i, ii, &amp; iii)</b>	<b>5,770,343</b>	<b>2,650,892</b>
<b>i.</b>	<b>Regular Tax</b>		
	Net profit before tax as per profit & loss Account	16,915,966	3,099,725
	Profit/(Loss) from Investments	(41,174)	(38,824)
	Profit/ (Loss) on sale of Fixed Assets	-	-
		<b>16,874,792</b>	<b>3,060,901</b>
	<b>Add: Items of charges to be considered separately:</b>		
	Accounting depreciation	23,651,398	23,038,896
	Depreciation on RoU Assets	1,596,804	1,596,804
	Finance Cost on Lease Liabilities	148,843	291,686
		<b>42,271,837</b>	<b>27,988,288</b>
	<b>Less: Admissible items:</b>		
	Payments for Leases	(1,814,400)	(1,814,400)
	Tax depreciation	(14,811,470)	(14,392,147)
		<b>25,645,967</b>	<b>11,781,740</b>
	<b>Total business income</b>	<b>5,770,343</b>	<b>2,650,892</b>
	<b>Regular Tax on business income @ 22.5%</b>		
<b>ii.</b>	<b>Minimum tax @ 0.60% on Gross Receipts</b>	<b>2,308,157</b>	<b>1,533,976</b>
	Minimum tax U/S-163(5)		
<b>iii.</b>	<b>Tax Deducted at Source (TDS)</b>	<b>919,736</b>	<b>837,024</b>
	Minimum tax U/S-82C(2)		





Notes	Particular	Amount in Taka	
		June 30, 2024	June 30, 2023
31.00	<b>Basic Earnings Per Share (EPS) Disclosure Under IAS 33 "Earnings Per Share" :</b>		
	The computation of EPS is given below:		
	(a) Net profit for the year	12,199,620	720,421
	(b) Number of Ordinary Shares	21,800,897	21,800,897
	(c) Basic EPS (a/b)	<u>0.56</u>	<u>0.03</u>

**Significant deviations from last year's operating results:**

Operating results in the reporting period increased significantly due to the following reasons, compared to the preceding year's corresponding period.

- Revenue has been increased by 13.20% .
- Operating expenses to revenue has been decreased by 2.90%.



Notes	Particular	Amount in Taka	
		2023-2024	2022-2023
<b>32.00</b>	<b>Cash receipts from Customers and Others</b>		
	Revenue	378,390,792	334,265,598
	Non Operating Income (rental , referral & Others)	4,043,408	4,148,430
	Trade Receivable	476,812	226,124
	Advance Received from Patient & Others	719,500	(785,422)
		<b>383,630,512</b>	<b>337,854,731</b>
<b>33.00</b>	<b>Cash Paid to Suppliers &amp; Employees</b>		
	Direct Expenses	(153,499,363)	(138,142,050)
	Administrative Expenses	(184,601,859)	(170,655,259)
	Change in Inventory	620,030	(237,963)
	Advance, Deposit & Prepayment	(67,329)	(491,008)
	Current Liabilities for Supply	(607,452)	6,787,443
	Current Liabilities for Expenses	(55,722)	75,322
	Provision & Accruals	4,603,920	(2,649,537)
	WPPF	(76,434)	(2,377,525)
	Withholding VAT Payable	(123,076)	80,582
	Withholding Tax Payable	(46,386)	135,457
	Prior VAT payable	-	(977,704)
		<b>(333,853,671)</b>	<b>(308,452,242)</b>
<b>34.00</b>	<b>Income Tax Paid</b>		
<b>a</b>	<b>Provision for income tax</b>		
	Opening Balance	5,352,412	7,856,027
	Addition during the year	5,770,343	2,650,892
		11,122,755	10,506,919
	Adjustment during the year (note: 10.02 )	(2,650,892)	(5,154,507)
		8,471,863	5,352,412
	Closing Balance (Note:23)	(8,471,863)	(5,352,412)
		-	-
<b>b</b>	<b>Advance income tax</b>		
	Opening Balance	13,528,106	15,787,129
	Adjustment during the year (note: 10.02)	(2,650,892)	(5,154,507)
		10,877,214	10,632,622
	Closing Balance	(16,206,641)	(13,528,106)
		<b>(5,329,427)</b>	<b>(2,895,485)</b>
	<b>Total Income Tax Paid (a+b)</b>	<b>(5,329,427)</b>	<b>(2,895,485)</b>
<b>35.00</b>	<b>Purchase of Property, Plant &amp; Equipment</b>		
	Fixed Assets Addition	(19,795,799)	(27,958,479)
	Current Liabilities for Capital Item	-	(4,195,491)
	Advance for Capital Item	2,000,000	5,605,000
	<b>Total Cash Paid</b>	<b>(17,795,799)</b>	<b>(26,548,970)</b>
<b>36.00</b>	<b>Unclaimed Dividend</b>		
	Opening Balance	(973,463)	(1,171,573)
	Closing Balance	1,279,657	973,463
	Unclaimed Dividend increased/(Decrease)	<b>306,194</b>	<b>(198,110)</b>
<b>37.00</b>	<b>Dividend Paid</b>		
	Opening Balance	-	-
	Add: Cash Dividend for the year	-	9,437,618
		-	<b>9,437,618</b>
	Less :Closing Balance	-	-
	Dividend Paid	-	<b>9,437,618</b>





Notes	Particular	Amount in Taka	
		2023-2024	2022-2023
38.00	<b>Special disclosure as per notification No. BSEC/CMRRCD/2006-158/208/Admin/81 is as under:</b>		
(a)	<b>Detailed break-up of shareholders equity:</b>		
	Share Capital	218,008,970	198,189,970
	Retained Earnings	112,880,321	121,109,682
	Dividend Equalization Fund	3,565,020	2,955,039
	Revaluation Reserve	717,969,060	636,825,955
	<b>Total Equity</b>	<b>1,052,423,371</b>	<b>959,080,646</b>
(b)	<b>Net Assets Value Per Share (NAV)</b>		
	Total Assets	1,216,039,358	1,089,931,350
	<b>Less:</b>	<b>(163,615,987)</b>	<b>(130,850,704)</b>
	Non Current Liabilities	85,213,818	62,121,418
	Current Liabilities	78,402,169	68,729,286
		<b>1,052,423,371</b>	<b>959,080,646</b>
	Number of outstanding shares at the year end	21,800,897	21,800,897
	<b>Net Assets Value Per Share (NAV)</b>	<b>48.27</b>	<b>43.99</b>
(c)	<b>Basic and diluted Earnings Per Share:</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Basic Earnings Per Share:</b>		
	Profit Attributable to ordinary shareholders	12,199,620	720,421
	Number of outstanding shares at the year end	21,800,897	21,800,897
	<b>Basic Earnings per Share (EPS)</b>	<b>0.56</b>	<b>0.03</b>
(d)	<b>Net operating cash flows per share (NOCFPS)</b>		
	Net Cash from Operating Activities	44,447,414	26,507,004
	Number of outstanding shares at the year end	21,800,897	21,800,897
	<b>Net operating cash flows per share (NOCFPS)</b>	<b>2.04</b>	<b>1.22</b>
(e)	<b>Significant deviations from last year's operating results and financial position:</b>		
1	Operating results in the reporting period increased significantly due to the following reasons, compared to the preceding year's corresponding period.		
	a) Revenue has been increased by 13.20% .		
	b) Operating expenses to revenue has been decreased by 2.90%.		
2	Net operating cash flow per share increased to Tk. 2.04 from Tk. 1.22 in the last year mainly due to more amount of cash receipts from customers.		
3	Net Assets value (NAV) per share increased from Tk. 43.99 to Tk. 48.27 for arising gain from revaluation of freehold land and usual business activities of the company.		
(f)	<b>Reconciliation of Net Profit with Cash Flows from Operating Activities</b>		
	<b>For the year ended 30 June 2024</b>		
	Profit before Tax	16,915,966	3,099,725
	Depreciation	25,248,202	24,635,700
	(Gain)/Loss on Disposal	(183,691)	(30,684)
	Interest from FDR	(1,351,564)	(2,056,527)
	Bank Interest	(723,455)	(382,281)
	Financial charge	3,561,290	4,623,871
	Investment Income (Share of Profit/Loss of Associates)	(41,174)	(38,824)
	Payment for Leases	(1,814,400)	(1,814,400)
	(Increase)/Decrease in inventories	620,030	(237,963)
	(Increase)/Decrease in trade and other receivable	476,812	226,124
	(Increase) / Decrease in Advance, Deposits & Prepayment	(67,329)	(491,008)
	Increase/(Decrease) in Trade Payable	56,326	6,077,343
	Increase/(Decrease) in Withholding Vat & Tax Payable	(169,462)	(761,665)
	Increase/(Decrease) in Provision & Accruals	4,603,920	(2,649,537)
	Increase/(Decrease) in Workers Profit Participation Fund	2,645,370	(797,386)
	<b>Cash Flows from operation</b>	<b>49,776,841</b>	<b>29,402,489</b>
	Tax paid	(5,329,427)	(2,895,485)
	<b>Net Cash Flows from Operating Activities</b>	<b>44,447,414</b>	<b>26,507,004</b>



**39.00 Operating Segment**

**Samorita Hospital Limited**  
Segment Report  
Statement of Financial Position  
As at June 30, 2024

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
<b>Assets</b>					
<b>Non-Current Assets:</b>					
Property, Plant & Equipment (WDV)	934,779,938	163,861,424	1,099,741	-	1,099,741,103
Right of Use Assets	798,406	-	-	-	798,406
Investment in Associates	-	-	-	5,984,715	5,984,715
<b>Total Non-Current Assets</b>	<b>935,578,344</b>	<b>163,861,424</b>	<b>1,099,741</b>	<b>5,984,715</b>	<b>1,106,524,224</b>
<b>Current Assets:</b>					
Inventories	4,224,111	3,915,124	11,889,462	-	20,028,697
Trade and Other Receivables	5,443,541	2,017,980	1,552,423	317,533	9,331,477
Advance, Deposits & Prepayments	11,204,300	-	-	-	11,204,300
Advance Income Tax	16,206,641	-	-	-	16,206,641
Cash & Cash Equivalents	49,447,178	-	-	-	49,447,178
Other Assets	3,296,841	-	-	-	3,296,841
<b>Total Current Assets</b>	<b>86,525,771</b>	<b>5,933,104</b>	<b>13,441,885</b>	<b>317,533</b>	<b>109,515,134</b>
<b>Total Assets</b>	<b>1,022,104,115</b>	<b>169,794,528</b>	<b>14,541,626</b>	<b>6,302,248</b>	<b>1,216,039,358</b>
<b>Equity and Liabilities</b>					
<b>Shareholders' Equity:</b>					
Share Capital	218,008,970	-	-	-	218,008,970
Retained Earnings	57,286,763	23,422,667	31,358,153	812,738	112,880,321
Dividend Equalization Fund	-	-	-	3,565,020	3,565,020
Revaluation Reserve	-	-	-	717,969,060	717,969,060
Inter Unit Balance	597,364,647	139,069,209	(23,686,127)	(716,044,570)	-
<b>Total Equity</b>	<b>872,660,380</b>	<b>162,491,876</b>	<b>7,672,026</b>	<b>6,302,248</b>	<b>1,052,423,371</b>
<b>Non-Current Liabilities:</b>					
Long term Loan	260,525	-	-	-	260,525
Deferred tax liabilities	84,953,293	-	-	-	84,953,293
<b>Total Non-Current Liabilities</b>	<b>85,213,818</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,213,818</b>
<b>Current Liabilities:</b>					
Trade Payable	24,514,565	5,557,449	4,442,411	-	34,514,425
Lease Liability- current portion	890,484	-	-	-	890,484
Long Term Loan Current Portion	21,480,000	-	-	-	21,480,000
Withholding Vat & Tax Payable	790,806	-	-	-	790,806
Provision & Accruals	10,974,934	-	-	-	10,974,934
Provision for income Tax	4,299,471	1,745,204	2,427,189	-	8,471,863
Unclaimed Dividend	1,279,657	-	-	-	1,279,657
<b>Total Current Liabilities</b>	<b>64,229,917</b>	<b>7,302,653</b>	<b>6,869,600</b>	<b>-</b>	<b>78,402,169</b>
<b>Total Liabilities</b>	<b>149,443,735</b>	<b>7,302,653</b>	<b>6,869,600</b>	<b>-</b>	<b>163,615,987</b>
<b>Total Equity and Liabilities</b>	<b>1,022,104,115</b>	<b>169,794,528</b>	<b>14,541,626</b>	<b>6,302,248</b>	<b>1,216,039,358</b>

Since the **Medical Services** segment is the mother segment all assets and liabilities which are not directly segregatable are shown under **Medical Services** segment.





**Samorita Hospital Limited**  
Segment Report  
Statement of Profit or Loss and Other Comprehensive Income  
For the year ended June 30, 2024

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
Revenue	174,636,199	97,764,347	105,990,246	-	378,390,792
Direct Expenses	(33,684,556)	(39,105,031)	(80,709,776)	-	(153,499,363)
<b>Gross Profit</b>	<b>140,951,643</b>	<b>58,659,316</b>	<b>25,280,470</b>	<b>-</b>	<b>224,891,429</b>
<b>Operating Expenses</b>					
Administrative Expenses	(145,624,963)	(58,582,842)	(3,827,856)	-	(208,035,661)
<b>Profit from Operations</b>	<b>(4,673,320)</b>	<b>76,474</b>	<b>21,452,614</b>	<b>-</b>	<b>16,855,768</b>
Share of Profit/ (loss) of Associate	-	-	-	41,174	41,174
Financial Expense	-	-	-	(5,437,296)	(5,437,296)
Non-Operating Income	-	-	-	6,302,118	6,302,118
<b>Profit before contribution to WPPF</b>	<b>(4,673,320)</b>	<b>76,474</b>	<b>21,452,614</b>	<b>905,996</b>	<b>17,761,764</b>
Contribution to WPPF	222,540	(3,642)	(1,021,552)	(43,143)	(845,797)
<b>Profit before Tax</b>	<b>(4,450,780)</b>	<b>72,832</b>	<b>20,431,062</b>	<b>862,853</b>	<b>16,915,967</b>
<b>Income Tax Expenses</b>	<b>(2,393,545)</b>	<b>(978,642)</b>	<b>(1,310,201)</b>	<b>(33,958)</b>	<b>(4,716,346)</b>
Current Tax	(2,928,449)	(1,197,346)	(1,603,001)	(41,546)	(5,770,343)
Deferred Tax	534,903	218,704	292,800	7,589	1,053,997
<b>Profit after Tax</b>	<b>(6,844,325)</b>	<b>(905,810)</b>	<b>19,120,861</b>	<b>828,895</b>	<b>12,199,621</b>
<b>Other Comprehensive Income/(Loss):</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Income for the year</b>	<b>(6,844,325)</b>	<b>(905,810)</b>	<b>19,120,861</b>	<b>828,895</b>	<b>12,199,621</b>

Since the **Medical Services** segment is the mother segment all expenditure which are not directly segregatable are shown under **Medical Services** segment.



**40.00 Foreign Exchange Earned and Payment**

During the year under audit the Company has not earned or made payment any amount of foreign currency.

**41.00 Payment / Perquisites to Director and Officer**

- No compensation was allowed by the company to the directors of the company other than Managing Director's Remuneration as reported in note no. 27.
- No amount of money was expended by the company for compensation to any member of the board for special services rendered other than specified in note no. 27.
- Board Meeting attendance fee was paid to the directors of the company @ Tk.8,000 per person for each meeting.

**42.00 Provisions, Contingent Liabilities and Contingent Assets (IAS-37)**

There are certain pending tax claims made against the Company, which will be settled through the legal process in due course. These are being vigorously defended by the company. The management has not considered it necessary at the reporting date to make provisions in the financial statements in respect of any of these claims.

Accounting Year	Assessment Year	Tax Declared	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed	Present Status
2012-2013	2013-2014	13,623,217	12,843,912	13,723,217	(879,305)	Case has been remanded to Tax Appellate Tribunal.
2013-2014	2014-2015	11,669,566	15,188,234	12,879,566	2,308,668	Case has been remanded to Tax Appellate Tribunal.
2014-2015	2015-2016	11,473,176	12,616,428	11,773,176	843,252	Case has been remanded to Tax Appellate Tribunal.
2015-2016	2016-2017	10,372,742	12,904,058	11,482,742	1,421,316	Case has been remanded to Tax Appellate Tribunal.
2016-2017	2017-2018	13,918,465	14,450,494	14,433,465	17,029	Case has been remanded to Tax Appellate Tribunal.
2017-2018	2018-2019	8,675,427	8,893,836	9,747,897	(854,061)	-
2018-2019	2019-2020	11,453,108	-	11,453,108	-	Return Submitted Under Section 82BB
2019-2020	2020-2021	3,678,790	13,143,637	9,329,484	3,814,153	Case is pending at Tax Appellate Tribunal.
2020-2021	2021-2022	13,632,068	15,316,074	11,717,130	3,598,944	Case is pending at Tax Appellate Tribunal.
2021-2022	2022-2023	5,154,507	-	6,287,425	(1,132,917)	Return Submitted but Assessment not yet done
2022-2023	2023-2024	2,650,892	-	2,876,214	(225,322)	Return Submitted Under Section 180
<b>Total</b>		<b>106,301,958</b>	<b>105,356,673</b>	<b>115,703,424</b>	<b>8,911,757</b>	

**43.00 Impairment of Assets (IAS-36)**

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss on a non-revalued asset is recognized in profit or loss.

Samorita Hospital Ltd. assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, Samorita Hospital Ltd. estimates the recoverable amount of the asset.

**44.00 Borrowing Costs (IAS-23)**

Interest on loan is charged as revenue expenses.

**45.00 Claim against the Company**

There was no claim against the company acknowledged as debt as on June 30, 2024.

**46.00 Number of Employees**

The number of employees at year end were 559 (in 2022-2023, 551) persons.

**47.00 Employee Benefits (IAS-19)**

The Company provides short term employee benefits to its eligible employees in the form of incentive which charged as revenue expenditure in the period to which the incentive relates.

**48.00 Workers' Profit Participation and Welfare Fund:**

The Company recognizes a provision for Workers' Profit Participation Fund @ 5% of net profit before taxes in accordance with The Bangladesh Labor Act 2006.

**49.00 Subsequent Events-Disclosure Under IAS 10 "Events after the Reporting Period"**

There was no significant event that has occurred between the financial year closing date and financial Statement authorized for issue by the board of directors except the following:

Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 28th October 2024 has recommended 5% cash dividend for the year ended 30th June 2024. The dividend proposal is subject to shareholders' approval at the forthcoming Annual General Meeting.



**50.00 Related Party Disclosures (IAS-24)**

SL.No	Particulars	Nature of Relation	Total Transaction Value	Outstanding	Remarks
1.00	Nurse Hostel	Rent Paid to Mrs. Latifa Haroon, W/O Dr.A B M Haroon	2,017,807	-	-
2.00	The Imaging Services Ltd. (Associate Company)	Rent as per contract.	1,008,000	230,125	-
		Other as per contract.	360,000	60,000	
3.00	Purabi General Insurance Company Limited	Common director Insurance Premium	331,201	-	
4.00	M.H. Samorita Hospital & Medical College	Common director Pathology Test as per contract	1,661,433	1,065,133	

**51.00 Disclosure of key management personnel compensation:**

Detailed disclosure regarding the compensation packages of key management personnel is presented below.

Key management are those persons having authority and responsibility for planning, Directing and controlling the activities of the company.

**i) Remuneration and Meeting fees for Non-executive directors**

	<u>2023-2024</u>	<u>2022-2023</u>
Remuneration & Other benefits	-	-
Board meeting fees	536,000	440,000
	<u>536,000</u>	<u>440,000</u>

**ii) Compensation of key management personnel**

a) Short-term employee benefits	17,060,633	17,077,674
b) Post-employment benefits	-	-
c) Other long-term benefits	-	-
d) Termination benefits	-	-
e) Share-based payment	-	-
	<u>17,060,633</u>	<u>17,077,674</u>

Short term employee benefits consisted of salary, bonus, medical allowance, housing, cars, fees or subsidized goods or services for key management personnel.

Key management personnel includes Managing Director, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance, Head of Administration and Human Resources and Chief Medical Officer.

**52.00 Special Report as per SEC Rules, 2020 and Companies Act, 1994.**
**1) Reporting as per SEC Rules, 2020:**
**a. General nature of credit facilities:**

The company enjoyed the following credit facilities:

- Term loan from Southeast Bank Ltd. as on 30 June, 2024 was Tk. 21,740,525 Detailed report in the above credit facility have been given in note no. 17.
- As per management declaration dated 17.09.2024 no loan has been given as well as taken to and from the company by the Directors, Officers and Associate.
- Auditors remuneration has already been reported in note no. 27.

**2) Reporting as per Companies Act, 1994:**

- 559 (Five hundred fifty nine) employees engaged in the Hospital throughout the financial year who received total remuneration over Tk. 36,000 per year and 0 (nil) employees received total remuneration below Tk. 36,000 per year.
  - There was no part-time employee in the hospital during the year under audit.
- There was no expenditure under miscellaneous expenses head exceeding 1% of total revenue income of the company.



## 53.00 Financial risk management (IFRS 7)

### 53.01 Introduction

The Company's activities expose it to a variety of financial risks: credit risk, market risk (including interest rate risk and foreign currency risk), and liquidity risk. The Company's risk management focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Company's financial performance. The Company uses derivative financial instruments to economically hedge certain risk exposures.

Financial risk management is carried out by a central treasury department (Company Treasury) under policies approved by the Board of Directors (Treasury Policy). Company Treasury identifies, evaluates, and hedges financial risks in close co-operation with the Company's operating units. The 'Treasury Policy' provides principles for specific areas, such as credit risk, interest rate risk, foreign currency risk, use of derivative financial instruments, and investment of excess liquidity.

This note presents information about the Company's exposure to each of the risks arising from financial instruments and the Company's objectives, policies, and processes for measuring and managing risk. Further quantitative disclosures are included throughout these financial statements.

### 53.02 Carrying amounts of financial instruments by category

The following table shows the carrying amounts of financial instruments by category at the end of June 30, 2024:

#### Maturity analysis

Particulars	Current	>30 days	>90 days	>1 year	Total
<b>Loans and receivables:</b>					
Cash and cash equivalents	49,447,178		-	-	49,447,178
Trade and Other Receivable	5,760,719	907,683	2,663,075	-	9,331,477
<b>Balance at June 30, 2024</b>	<b>55,207,897</b>	<b>907,683</b>	<b>2,663,075</b>	<b>-</b>	<b>58,778,655</b>
<b>Financial liabilities:</b>					
Bank Loan					
Sundry Creditors	17,259,947	1,119,630	211,000	15,923,848	34,514,425
<b>Balance at June 30, 2024</b>	<b>17,259,947</b>	<b>1,119,630</b>	<b>211,000</b>	<b>15,923,848</b>	<b>34,514,425</b>

### 53.03 Credit risks:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to financial instruments fails to meet its contractual obligations, and arises principally from cash and cash equivalents, time deposits, and trade accounts receivable.

The credit risk with Trade and Other Receivables (see note-8.00) is limited, as the Company has numerous clients located in various geographical regions. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. For risk control, the customers are companied as follows (risk companies): governmental organizations, listed public limited companies, and other customers. Credit limits are established for each customer, whereby the credit limit represents the maximum open amount without requiring payments in advance; these limits are reviewed regularly (credit check).

The maximum exposure to credit risk is represented by the carrying amount of each financial asset, including derivative financial instruments, in the Statement of Financial Position. There are no commitments that could increase this exposure to more than the carrying amounts.

### 53.04 Market risks

Samorita Hospital Ltd. takes on exposure to market risks, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risks arise from open positions in interest rate and currency, all of which are exposed to general and specific market movements and changes in the level of volatility of market rates or prices such as interest rates, credit spreads and foreign exchange rates.





### 53.05 Interest rate risk

At the reporting date, the Company had the following interest-bearing financial instruments: cash and cash equivalents, time deposits, rent deposits, and bank liabilities. All cash and cash equivalents mature or reprise in the short-term, no longer than three months.

Borrowings mainly bear interest at fixed rates. Cash and cash equivalents and borrowings issued at variable rates expose the Company to cash flow interest rate risk.

The Company Treasury manages the interest rate risk to reduce the volatility of the financial result as a consequence of interest rate movements. For the decision whether new borrowings shall be arranged at a variable or fixed interest rate, the Company Treasury focuses on an internal long-term benchmark interest rate and considers the amount of cash and cash equivalents held at a variable interest rate. Currently, the interest rate exposure is not hedged.


### 53.06 Liquidity risk

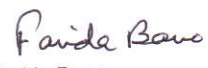
Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

The Company's approach toward managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, management ensures that it has sufficient cash and cash equivalents to meet expected operational expenses.

The following are the contractual maturities of financial liabilities, including interest payments:

BDT	Carrying amount	Contractual cash flows	Between 1 and 90 days	Between 91 and 360 days	Between 1 and 2 years	Over 2 years
<b>Non-derivative financial liabilities</b>						
Bank Loan	21,740,525		5,370,000	16,110,000	260,525	-
Sundry Creditors	34,514,425		18,590,577	-	15,923,848	-
<b>Balance at June 30, 2024</b>	<b>56,254,950</b>	<b>-</b>	<b>23,960,577</b>	<b>16,110,000</b>	<b>16,184,373</b>	<b>-</b>

  
MD. Shariful Islam  
Company Secretary

  
Farida Bano  
Director

  
Dr. A.B.M. Haroon  
Managing Director



**Samorita Hospital Limited**  
Schedule of Property, Plant and Equipment  
As at June 30, 2024 (Accounting Base)

**Annexure - A**

**i) Cost**

Particulars	Cost			Value on Which Depreciation Charged on opening Value	Rate	Depreciation Charged during the year				Adjustment	Balance as at 30.06.2024	W.D.V. Balance as at 30.06.2024
	Opening as on 01.07.2023	Addition during the year	Adjustment			Balance as at 30.06.2024	Charged during the year					
							Opening	Addition	Total			
Land and land development Building	95,628,231	-		95,628,231		-	-	-				95,628,231
	254,281,348	-		133,668,753	5%	6,683,438	-	6,683,438			127,296,033	126,985,315
Electric Equipment	35,307,741	1,200,545		9,590,553	20%	1,918,111	114,656	2,032,767			27,749,954	8,758,332
Laboratory Equipment	7,081,955	1,650,000		1,255,423	20%	5,826,532	251,085	363,585			6,190,116	2,541,838
Surgical Equipment	40,859,674	6,643,025	155,000	12,019,164	18%	28,811,621	2,163,450	529,061	126,111		31,378,020	15,969,679
X-Ray Equipment	9,119,000	-	600,000	8,519,000	20%	5,876,959	636,457	636,457	540,246		5,973,170	2,545,829
Furniture and Fixture	29,561,519	306,874		13,022,983	10%	16,538,536	1,302,298	16,641			17,857,476	12,010,917
Motor Vehicles	18,493,537	2,474,230		6,516,208	20%	11,977,329	1,303,242	420,279	1,723,521		13,700,850	7,266,917
Telephone Installation	2,544,783	-		418,307	18%	2,126,476	75,295	75,295			2,201,771	343,012
Lift	17,355,163	4,400,000	3,020,572	5,261,191	18%	11,816,306	947,014	717,195	1,664,209	2,742,906	10,737,609	7,996,982
Generator	7,629,834	-		564,068	18%	7,065,766	101,532	101,532			7,167,298	462,536
Medical Equipment	78,801,223	2,968,500		26,450,274	18%	52,350,949	4,761,049	263,231	5,024,280		57,375,230	24,394,493
Medical Oxygen System	30,078,170	4,500		5,000,029	18%	25,078,141	900,005	338	900,343		25,978,484	4,104,186
Electric Installation	15,472,447			1,490,012	18%	13,982,435	288,202		268,202		14,250,637	1,221,810
Water Installation	3,566,056	148,125		812,563	18%	2,753,493	146,261	20,057	166,318		2,919,812	794,369
Total (i)	645,780,681	19,795,799	3,775,572	314,880,047		330,534,323	21,457,440	2,193,958	23,651,398	3,409,263	350,776,460	311,024,448

**ii) Revaluation**

Particulars	Cost			Rate	Value on Which Depreciation Charged	Opening as on 01.07.2023	Depreciation Charged during the year			Adjustment	Balance as at 30.06.2024	W.D.V. Balance as at 30.06.2024
	Opening as on 01.07.2023	Addition during the year	Adjustment				Charged during the year					
							Opening	Addition	Total			
	1	2	3	5	(1-3+7+11)=6	7	8	9	(8+9)=10	11	(7+10-11)=12	(4-12)=13
Land and land development	664,617,959	124,098,696	-		788,716,655	-	-	-	-	-	-	788,716,655
			-		-	-	-	-	-	-	-	-
Total (ii)	664,617,959	124,098,696			788,716,655	-	-	-	-	-	-	788,716,655

<b>Grand Total (i+ii)</b>	<b>1,310,398,640</b>	<b>143,894,495</b>	<b>3,775,572</b>	<b>1,450,517,563</b>	<b>-</b>	<b>1,103,596,702</b>	<b>21,457,440</b>	<b>2,193,958</b>	<b>23,651,398</b>	<b>350,776,460</b>	<b>1,099,741,103</b>
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**Samorita Hospital Limited**  
Schedule of Property, Plant and Equipment  
As at June 30, 2023 (Accounting Base)

**i) Cost**

Particulars	Cost			Balance as at 30.06.2023	Rate	Value on Which Depreciation Charged on	Depreciation				Adjustment	Balance as at 30.06.2023	W.D.V. Balance as at 30.06.2023
	Opening as on 01.07.2022	Addition during the year	Adjustment				Charged during the year		Total				
							Opening	Addition					
	1	2	3	4	5	(1-3+11)=6	7	8	9	(8+9)=10	11	(7+10-11)=12	(4-12)=13
Land and land development	95,628,231	-	-	95,628,231	-	95,628,231	-	-	-	-	-	-	95,628,231
Building	254,281,348	-	-	254,281,348	5%	140,703,950	113,577,398	7,035,198	-	7,035,198	-	120,612,595	133,668,753
Electric Equipment	31,385,455	5,308,716	1,386,430	35,307,741	20%	6,135,190	25,193,384	1,227,038	626,315	1,853,353	1,329,549	25,717,188	9,590,553
Laboratory Equipment	9,090,205	469,750	2,478,000	7,081,955	20%	1,042,300	7,928,451	208,460	48,167	256,627	2,358,546	5,826,532	1,255,423
Surgical Equipment	37,769,674	3,090,000	-	40,859,674	18%	11,506,710	26,262,964	2,071,208	477,449	2,548,657	-	28,811,621	12,048,053
X-Ray Equipment	9,119,000	-	-	9,119,000	20%	4,052,551	5,066,449	810,510	-	810,510	-	5,876,959	3,242,041
Furniture and Fixture	25,205,032	4,485,510	129,023	29,561,519	10%	9,910,521	15,265,797	991,052	381,996	1,373,048	100,309	16,538,536	13,022,983
Motor Vehicles	22,887,820	1,285,000	5,679,283	18,493,537	20%	6,796,008	13,678,721	1,359,202	205,599	1,564,801	3,266,192	11,977,329	6,516,208
Telephone Installation	2,413,045	135,138	3,400	2,544,783	18%	357,482	2,055,473	64,347	9,966	74,313	3,310	2,126,476	418,307
Lift	13,870,163	3,485,000	-	17,355,163	18%	3,061,242	10,808,921	551,024	456,361	1,007,385	-	11,816,306	5,538,857
Generator	7,629,834	-	-	7,629,834	18%	687,888	6,941,946	123,820	-	123,820	-	7,065,766	564,068
Medical Equipment	74,726,123	8,426,100	4,351,000	78,801,223	18%	22,865,467	51,303,970	4,115,784	725,509	4,841,293	3,794,314	52,350,949	26,450,274
Medical Oxygen System	28,995,475	1,082,695	-	30,078,170	18%	4,967,520	24,027,955	894,154	156,032	1,050,186	-	25,078,141	5,000,029
Samorita Hospital Limited	15,472,447	-	-	15,472,447	18%	1,817,088	13,655,359	327,076	-	327,076	-	13,982,435	1,490,012
Water Installation	3,375,486	190,570	-	3,566,056	18%	794,622	2,580,864	143,032	29,597	172,629	-	2,753,493	812,563
total (i)	631,849,338	27,958,479	14,027,136	645,780,681		310,326,772	318,347,649	19,921,904	3,116,991	23,038,894	10,852,220	330,534,323	315,246,356

**ii) Revaluation**

Particulars	Cost					Rate	Value on Which Depreciation Charged on	Depreciation			Adjustment	Balance as at 30.06.2022	W.D.V. Balance as at 30.06.2022
	Opening as on 01.07.2021	Addition during the year	Adjustment	Balance as at 30.06.2022	Charged during the year			Total					
					Opening				Addition				
	1	2	3	(1+2-3)=4	5	(1-3-7+11)=6	7	8	9	(8+9)=10	11	(7+10-11)=12	(4-12)=13
Land and land development	664,617,959	-	-	664,617,959		664,617,959	-	-	-	-	-	-	664,617,959
Total (ii)	664,617,959	-	-	664,617,959		664,617,959	-	-	-	-	-	-	664,617,959
Grand Total ( i+ii )	1,296,467,297	27,958,479	14,027,136	1,310,398,640	-	974,944,731	318,347,649	19,921,902	3,116,991	23,038,896	10,852,220	330,534,323	979,864,315



# Samorita Hospital Limited

Schedule of Right of Use Assets  
As on June 30, 2024

**Rahman Mostafa Alam & Co.**  
Chartered Accountants



## Annexure - C Amount in Taka

Particulars	COST				Depreciation				Written down value as at June 30, 2024
	Opening Balance as at July 01, 2023	Addition during the Period	Adjustment during the Period	Closing Balance as at June 30, 2024	Opening Balance as at July 01, 2023	Charged during the year	Adjustment during the year against Disposal	Closing Balance as at June 30, 2024	
Right of use asset	4,790,417	-	-	4,790,417	2,395,207	1,596,804	-	3,992,011	798,406
Total	4,790,417	-	-	4,790,417	2,395,207	1,596,804	-	3,992,011	798,406

