

SAMORITA HOSPITAL LIMITED
Half Yearly Financial Statements

Dear Shareholders,

We are pleased to forward herewith the unaudited Financial Statements of the company for the half year ended 31st December, 2024 as per Bangladesh Securities and Exchange Commission's notification No. SEC/CMRRCD/2008-183/Admin/03-34 dated September 27, 2009.

Statement of Financial Position (Un-audited)
As at 31st December, 2024 (Figure in Taka "000")

Particular	Notes	December, 31 2024	June, 30 2024
Assets			
Non-Current Assets			
Property, Plant & Equipment(WDV)	3	1,100,406	1,099,741
Right of Use Assets	4	-	798
Investment in Associate	5	6,000	5,985
Total Non-Current Assets		1,106,406	1,106,524
Current Assets:			
Inventories	6	20,409	20,029
Trade Receivable	7	8,850	9,331
Advance, Deposits & Prepayments	8	10,006	11,204
Advance Income Tax	9	13,082	16,207
Cash & Cash Equivalents	10	54,218	49,447
other Assets	10.01	7,006	3,297
Total Current Assets		113,571	109,515
Total Assets		1,219,977	1,216,039
Equity and Liabilities			
Shareholders' Equity:			
Share Capital	11	218,009	218,009
Retained Earnings	12	114,482	112,880
Revaluation Reserve	14	717,969	717,969
Dividend Equalisation Fund	13	4,223	3,565
Total Equity		1,054,683	1,052,423
Non-Current Liabilities :			
Deferred Tax Liabilities	15	80,768	84,953
Long Term Loan	17	261	261
Total Non-Current Liabilities		81,029	85,214
Current Liabilities :			
Trade Payable	18	38,577	34,515
Long Term Loan (Current Portion)	19	11,966	21,480
Lease Liability- current portion	16.01	-	890
Other Payable	20	3,136	791
Provision & Accruals	21	11,358	10,975
Provision for Income Taxes	22	7,028	8,472
Unclaimed Dividend	23	1,299	1,279
Dividend Payable	24	10,900	-
Total Current Liabilities		84,264	78,402
Total Liabilities		165,293	163,616
Total Equity and Liabilities		1,219,977	1,216,039

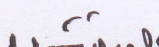
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the half year ended 31st December, 2024. (Figure in Taka "000")

	Notes	July, 2024 to December, 2024	July, 2023 to December, 2023	October, 2024 to December, 2024	October, 2023 to December, 2023
Revenue	25	204,283	207,737	108,151	88,390
Direct Expenses	26	(85,518)	(80,330)	(44,579)	(37,129)
Gross Profit		118,765	127,407	63,572	51,261
Operating Expenses:					
Administrative Expenses	27	(107,453)	(102,391)	(54,574)	(50,340)
Profit from Operation		11,312	25,015	8,998	921
Share of Profit/ (loss) of Associate	5.01	15	21	7	1
Financial Expenses	28	(1,243)	(1,885)	(539)	(887)
Non Operating Income	29	2,959	3,266	1,849	1,800
Profit before contribution to WPPF		13,043	26,417	10,315	1,835
Contribution to WPPF		(621)	(1,258)	(491)	(87)
Profit Before Tax		12,422	25,159	9,824	1,748
Income Tax Expenses		738	(5,477)	(2,109)	(301)
Current Tax	30	(3,446)	(6,671)	(2,489)	(889)
Deferred Tax	15.01	4,184	1,194	380	588
Profit after Tax		13,160	19,683	7,715	1,448
Total Comprehensive income		13,160	19,683	7,715	1,448
EPS		0.60	0.90	0.35	0.06


C F O


Company Secretary


Managing Director


Director


Chairman

Statement of Changes In Equity (Un-audited)
For the half year ended 31st December , 2024. (Figure in Taka "000")

Particular	Share Capital	Retained Earning	Dividend Equalisation Fund	Revaluation Reserve	Total
Balance as at July 01,2024	218,009	112,880	3,565	717,969	1,052,423
Total Comprehensive income	-	13,160	-	-	13,160
Dividend	-	(10,900)	-	-	(10,900)
Transferred to Dividend Equalisation Fu	-	(658)	658	-	-
Revaluation Surplus on land	-	-	-	-	-
Transferred to deferred tax liabilities	-	-	-	-	-
Balance as at December 31 ,2024	218,009	114,482	4,223	717,969	1,054,683
Balance as at July 01,2023	198,190	121,110	2,955	636,826	959,081
Total Comprehensive income	-	19,683	-	-	19,683
Transferred to Dividend Equalisation Fu	-	-	-	-	-
Revaluation Surplus on land	-	-	-	124,099	124,099
Transferred to Share Capital	19,819	(19,819)	-	-	-
Transferred to deferred tax liabilities	-	-	-	(7,582)	(7,582)
Balance as at December 31 ,2023	218,009	120,974	2,955	753,343	1,095,281

Statement of Cash Flows (Un-audited)
For the half year ended 31st December , 2024. (Figure in Taka "000")

	December,31 2024	December,31 2023
A. Cash flows from Operating Activities:		
Cash Received from Customers	206,661	208,551
Cash Paid to Suppliers & Employees	(172,164)	(163,698)
Cash generated from Operations:	34,497	44,853
Income Tax Paid	(1,766)	(1,807)
Net Cash from Operating Activities	32,731	43,046
B. Cash flows from Investing Activities		
Purchase of Property, Plant & Equipment	(14,220)	(10,318)
Other Assets	(3,709)	-
Bank Interest	617	286
FDR interest	72	875
Net Cash used in Investing Activities	(17,240)	(9,157)
C. Cash flows from Financing Activities		
Bank Loan paid	(10,740)	(10,705)
Unclaimed Dividend	20	285
Net Cash Used in Financing Activities	(10,720)	(10,420)
D. Net Cash Inflows / (outflows)	4,771	23,469
E. Opening Cash & Bank Balance	49,447	44,366
F. Closing Cash & Bank Balance	54,218	67,835

Additional information as per listing regulation:

Particulars	December,31 2024	June,30 2024
Net Assets Value per Share (NAV)	48.38	48.27
	December,31 2024	December,31 2023
Earning Per Share(EPS)	0.60	0.90
Net Operating Cash Flow Per Share(NOCFPS)	1.50	1.97

Reasons of deviation in financial parameters:

Operating results:

Operating result in the reporting period has been significantly decreased due to the following reasons, compared to previous corresponding period:

- Revenue has been decreased by Tk.0 .35 Crore.
- Cost of direct materials has been increased by 3.19%.
- Operating expenses to revenue has been increased from 49.29% to 52.60% .

Net operating cash flow per share (NOCFPS) decreased from Tk. 1.97 to Tk.1.50 due to cash receipts from customers have been decreased by Tk. 0.19 Crore and cash paid to suppliers & employees increased by Tk. 0.84 crore.

 CFO
  Company Secretary
  Managing Director
  Director
  Chairman

"The details of the published half yearly financial statements can be available in the web-site of the company. The address of the web-site is www.samoritahospital.org "

Samorita Hospital Limited
Selected Notes to the Financial Statements(Un-audited)
For the half year ended 31st December , 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 under the name and style as Samorita Nursing Home Ltd. 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 Stock Exchanges of Bangladesh.

1.02 Basis of preparation of Financial Statements:

These interim Financial Statements should be read in conjunction with the financial statements for the year ended 30th June, 2024 as they provide an update to previously reported information.

The Accounting Policies used are consistent with those in the Annual Financial Statements. The Financial Statements have been prepared in accordance with the applicable International Financial Reporting Standards (IFRS). The Presentation of the interim Financial Statements is consistent with the Annual Financial Statements.

1.03 Investment in associate Company:

The Company's investment in associate company is accounted for in the financial statements using the Equity Method in accordance with IAS-28 "Investment in Associates".

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

2.01 Accounting Convention (Measurement IASs)

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with

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 and Securities & Exchange Rules 2020.

2.03 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.

2.04 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.

2.05 Reporting Period

The company's accounting year is July-June and this financial statements are prepared covering the period of six months from 01 July 2024 to 31 December 2024.

2.06 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 period's financial statements.

2.07 Recognition of Property, Plant & Equipment and Depreciation

Property, plant & 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 period.

2.08 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 2023-2024
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
39.06	95,628,231	664,617,959	760,246,190	884,344,886	124,098,696

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

2.09 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.

2.10 Financial Instruments

Financial Assets

Trade Receivable

Trade receivables are recognized and stated at original invoiced amounts and carried at anticipated realizable values.

Cash and Cash Equivalent

It includes cash in hand and cash at bank which were held and available for use by the company without any restriction and there was insignificant risk of change in value of these current assets.

2.11 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.

2.12 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 Act 2023, provision for Tax has been made at the existing rate of 22.50% in respect of business income.

Current Tax

Provision for current income tax has been made as per prescribed rate in the Finance Act, 2023 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".

2.13 Revenue Recognition

In accordance with the provisions of the IFRS-15: "Revenue from Contracts with Customers"; revenue from contracts with

Interest income

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

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.

2.14 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.

2.15 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".

2.16 Additional information on Financial Statements:

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).

2.17 Foreign Exchange Earned and Payment

During the period the Company has not earned or made payment any amount of foreign currency.

2.18 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 Amount	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	(1,132,918)	Return Submitted but Assessment not yet done
2022-2023	2023-2024	2,650,892	-	2,876,214	(225,322)	Return Submitted Under Section 180
2023-2024	2024-2025	5,770,343	-	4,419,736	1,350,607	Return not Submitted yet.
Total		112,072,301	105,356,673	120,123,160	10,262,363	

2.19 Impairment of Assets (IAS-36)

No facts and circumstances indicate that the company's assets may be impaired. Hence, no evaluation of recoverability of assets was performed.

2.20 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.

2.21 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 Bangladesh Labour Law 2006.

3. Property, Plant & Equipment:

Cost/Revaluation:

Land	884,345	884,345
Building	254,281	254,281
Equipments	194,727	182,877
Furniture & Fixture	30,147	29,868
Lift	18,735	18,735
Generator	7,630	7,630
Medical Oxygen System	30,092	30,083
Others	42,781	42,699

Less: Accumulated Depreciation
Written Down Value

1,462,738	1,450,518
362,332	350,777
1,100,406	1,099,741

4.Right of Use Assets

Cost	4,790	4,790
Less: Amortisation	4,790	3,992
	-	798

Figure in Taka"000"

As at December,31 2024

As at June, 30 2024

Figure in Taka"000"

5. Investment in Associate:

Opening Balance	5,985	5,944
Share of income / (loss) of Associate (note.5.01)	15	41
	<u>6,000</u>	<u>5,985</u>

Share of income of Associate has been shown on the basis of unaudited report of the Imaging services Ltd. (Associate company) for the 2nd quarter ended December 31, 2024 in accordance with IAS-28.

6. Inventories:

Medical Services	4,627	4,224
Diagnostics	3,237	3,915
Pharmacy	12,545	11,890
	<u>20,409</u>	<u>20,029</u>

7. Trade Receivable:

Receivable from Indoor Patient	5,424	5,443
Receivable from Outdoor Patient	595	908
Receivable from Institution	2,447	2,663
Rent Receivable	384	290
Receivable from FDR Interest	-	27
	<u>8,850</u>	<u>9,331</u>

8. Advance, Deposits & Prepayments :

Advance for Work & others	1,899	1,972
Advance for Capital Item	3,000	-
Security Money & Deposit	1,538	1,538
Prepayments	3,569	7,694
	<u>10,006</u>	<u>11,204</u>

9. Advance Income Tax

Opening Balance	16,207	13,528
Add: Paid during the year	1,765	5,330
	17,972	18,858
Less: Adjusted during the year	4,890	2,651
Closing Balance	<u>13,082</u>	<u>16,207</u>

10. Cash & Cash Equivalents :

Cash in hand	1,883	670
Cash at bank	52,335	48,777
	<u>54,218</u>	<u>49,447</u>

10.01 Other Assets:

Cash at union bank	148	148
Cash at social islami bank	6,858	3,149
	<u>7,006</u>	<u>3,297</u>

Considering the present situation of the two Banks we are unable to consider the above amount of Tk. 70,06,000 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.

11. Issued, Subscribed and Paid up Capital:

218,009

218,009

Authorized Capital:

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

500,000,000

500,000,000

Issued, Subscribed and Paid up Capital:

6,000,000 Ordinary Shares @ Tk. 10.00 each fully paid-up in cash	60,000,000	60,000,000
600,000 Bonus Shares @ Tk. 10.00 each for the year 2003-2004	6,000,000	6,000,000
990,000 Bonus Shares @ Tk. 10.00 each for the year 2008-2009	9,900,000	9,900,000
1,214,400 Bonus Shares @ Tk. 10.00 each for the year 2010-2011	12,144,000	12,144,000
1,584,792 Bonus Shares @ Tk. 10.00 each for the year 2011-2012	15,847,920	15,847,920
3,116,757 Bonus Shares @ Tk. 10.00 each for the year 2012-2013	31,167,570	31,167,570
1,350,594 Bonus Shares @ Tk. 10.00 each for the year 2013-2014	13,505,940	13,505,940
1,485,654 Bonus Shares @ Tk. 10.00 each for the year 2015-2016	14,856,540	14,856,540
1,634,219 Bonus Shares @ Tk. 10.00 each for the year 2016-2017	16,342,190	16,342,190
898,820 Bonus Shares @ Tk. 10.00 each for the year 2018-2019	8,988,200	8,988,200
943,761 Bonus Shares @ Tk. 10.00 each for the year 2021-2022	9,437,610	9,437,610
19,81,900 Bonus Shares @ Tk. 10.00 each for the year 2022-2023	19,819,000	19,819,000
Total: 2,18,00,897 shares @ Tk. 10.00 each	<u>218,008,970</u>	<u>218,008,970</u>

12. Retained Earnings

Opening Balance	112,880	121,110
Less: Dividend	10,900	19,819
	101,980	101,291
Add: Total Comprehensive Income for the year	13,160	12,199
	<u>115,140</u>	<u>113,490</u>
Less: Transferred to Dividend Equalisation Fund	658	610
	<u>114,482</u>	<u>112,880</u>

	As at December,31 2024	As at June, 30 2024
Figure in Taka"000"		
13. Dividend Equalisation Fund:		
Opening	3,565	2,955
Add: Addition	658	610
Closing	4,223	3,565
14. Revaluation Reserve		
Opening Balance	717,969	636,826
Add: Revaluation gain of land	-	124,099
Less: Transferred to Deferred tax Liabilities (note 14.01)	-	42,956
	717,969	717,969
14.01. Movement in deferred tax liability		
Closing Balance	70,748	70,748
Opening Balance	70,748	27,792
	-	42,956
15. Deferred Tax Liabilities		
Opening Balance	84,953	43,051
Add: Provision made during the year for temporary difference(Note:15.01)	(4,184)	(1,054)
Add: Transferred from Revaluation Reserve (note 14.01)	-	42,956
	80,768	84,953
15.01 Deferred tax liability is arrived at as follows :		
i. Deferred tax on PPE		
Carrying amount (Accounting base)	311,689	311,024
Carrying amount (Tax base)	265,549	247,071
Taxable/(deductible) temporary difference	46,140	63,953
Permanent differences	415	415
Net Taxable/(deductible) temporary difference	45,725	63,538
Deferred tax Liability/(Assets) @ 22.50%	10,288	14,296
ii. Deferred tax on Right of Use Assets		
Carrying amount (Accounting base)	-	798
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	-	798
Deferred tax Liability/(Assets) @ 22.50%	-	180
iii. Deferred tax on Lease Liabilities		
Carrying amount (Accounting base)	-	-
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	-	-
Deferred tax Liability/(Assets) @ 22.50%	-	-
iv. Deferred tax on share of profit on Investments		
Carrying amount (Accounting base)	6,000	5,985
Carrying amount (Tax base)	7,335	7,335
Taxable/(deductible) temporary difference	(1,335)	(1,350)
Deferred tax Liability/(Assets) @ 20%	(267)	(270)
v. Deferred tax on revaluation of property, plant and equipment:		
Carrying amount (Accounting base)	884,345	884,345
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	884,345	884,345
Deferred tax Liability/(Assets) @ 8%	70,748	70,748
Total deferred tax liability as on December 31, 2024	80,769	84,953
Movement of Deferred Tax on PL Items		
Opening Deferred Tax Liability	14,206	15,260
Expense/(Income) during the year	(4,184)	(1,054)
Closing Deferred Tax Liability	10,021	14,206
16 Lease Liability		
Opening Balance	890	2,556
Addition during the year	-	-
Finance costs during the year	17	149
Payments during the year	(907)	(1,815)
Closing Liability	-	890

	As at December,31 2024	As at June, 30 2024
Figure in Taka"000"		
16.01 Lease Liability		
Lease Liability-Current	-	890
Lease Liability-Non Current	-	-
	<u>-</u>	<u>890</u>
17. Long Term Loan		
a. Principal Amount		
Opening Balance	21,741	39,773
Add: Addition during the year	-	-
	<u>21,741</u>	<u>39,773</u>
Less: Repayment	9,514	18,032
Total	<u>12,227</u>	<u>21,741</u>
b. Interest Amount		
Opening Balance	-	-
Add: Addition during the year	1,226	3,412
	<u>1,226</u>	<u>3,412</u>
Less: Repayment	1,226	3,412
Total	<u>-</u>	<u>-</u>
Closing Balance	<u>12,227</u>	<u>21,741</u>
Less: Long Term Loan (Current Portion)	11,966	21,480
Total	<u>261</u>	<u>261</u>
All fixed and floating assets are mortgaged against long term loan.		
18. Trade Payable:		
Advance Receipt from Patient	1,809	2,183
Advance Receipt from rental building	152	152
Current Liability for Expenses	1,028	677
Current Liabilities for Supply	18,349	14,885
Workers profit participation fund (note 18.01)	17,239	16,618
	<u>38,577</u>	<u>34,515</u>
18.01. Workers profit participation fund :		
Opening Balance	16,618	13,973
Less: Paid During the year	-	77
	<u>16,618</u>	<u>13,896</u>
Add: Provision made during the year	621	846
Add: Interest Charged for the year	-	1,876
	<u>17,239</u>	<u>16,618</u>
19. Long Term Loan (Current Portion)		
Closing Balance	<u>11,966</u>	<u>21,480</u>
20. Other Payables		
Withholding Vat Payable	1270	392
Withholding Tax Payable	1866	399
	<u>3,136</u>	<u>791</u>
21. Provision & Accruals:		
Utility Bills	1,567	1,912
Salary & Allowance	9,422	8,760
Others	369	303
	<u>11,358</u>	<u>10,975</u>

	As at December,31 2024	As at June, 30 2024
Figure in Taka"000"		
22. Provision for Income Taxes		
Opening Balance	8,472	5,353
Less: Adjusted during the year (Note-9)	4,890	2,651
	3,582	2,702
Less: Paid During the Year	-	-
	3,582	2,702
Add: Provision made during the year	3,446	5,770
	<u>7,028</u>	<u>8,472</u>
23. Unclaimed Dividend		
Opening Balance	1,279	973
Add : Addition during the year	20	307
	1,299	1,280
Less: Capital Market Stabilization Fund	-	-
Less: Paid during the year	-	1
	<u>1,299</u>	<u>1,279</u>
24. Dividend Payable		
Opening Balance	-	-
Add : Addition during the year	10,900	-
	10,900	-
Less: Paid during the year	-	-
Closing Balance	<u>10,900</u>	<u>-</u>
	December,31 2024	December,31 2023
Figure in Taka"000"		
5.01. Share of Profit / (loss) of Associate :		
Net profit/ (loss) of Associate company	34	47
Share of Profit/ (loss) of Associate company (45% of Tk.18,000)	15	21
25. Revenue		
Medical Services	92,567	96,633
Diagnostic	52,582	55,175
Pharmacy	59,134	55,929
	<u>204,283</u>	<u>207,737</u>
26. Direct Expenses:		
Medical Services	18,672	17,328
Diagnostic	20,811	20,697
Pharmacy	46,035	42,305
	<u>85,518</u>	<u>80,330</u>

	December,31 2024	December,31 2023
Figure in Taka"000"		
27. Administrative Expenses:		
Salary & Allowance	58,575	54,468
Managing Director's Salary	4,122	4,140
Utility Bills	11,344	11,193
Repair	4,158	2,159
Depreciation	11,556	11,449
Depreciation on Right of Use Assets	798	798
Printing	1,180	1,086
Bad debt	66	380
Others	15,654	16,718
	107,453	102,391
28. Financial Expenses		
Interest on Term Loan	1,226	1,792
Interest on Lease Liability	17	93
	1,243	1,885
29. Non Operating Income		
Rent Received	1,626	1,590
FDR Interest	45	883
Bank Interest	617	286
Referral Income	491	327
Others	180	180
	2,959	3,266
30. Current year's Tax	3,446	6,671
i. Regular Tax		
Net profit before tax as per profit & loss Account	12,422	25,159
Less: Profit/(Loss) from Investments	15	21
	12,406	25,139
Add: Items of charges to be considered separately:		
Accounting depreciation	11,556	11,449
Depreciation on RoU Assets	798	798
Finance Cost on Lease Liabilities	17	93
	12,371	12,340
Less: Admissible items:		
Payments for Leases	907	907
Tax depreciation	8,554	6,922
	9,461	7,829
Total business income during the year	15,316	29,649
Regular Tax on business income @ 22.5%	3,446	6,671
	3,446	6,671

31. Special disclosure as per notification No. BSEC/CMRRCD/2006-158/208/Admin/81 is as under:

	As at December,31 2024	Figure in Taka"000"	As at June, 30 2024
a) Detailed break-up of shareholders equity:			
Share Capital	218,009		218,009
Retained Earnings	114,482		112,880
Revaluation Reserve	717,969		717,969
Dividend Equalisation Fund	4,223		3,565
Total Equity	1,054,683		1,052,423

b) Net Asset Value Per Share (NAV)

Total Assets	1,219,977		1,216,039
Less Total liabilities :	165,294		163,616
Non Current Liabilities	81,029		85,214
Current Liabilities	84,264		78,402
Net Assets:	1,054,684		1,052,423
Number of outstanding shares at the year end	21,801		21,801
Net Asset Value Per Share (NAV)	48.38		48.27

c) Basic and diluted Earnings Per Share:

Basic Earning Per Share:

Profit Attributable to ordinary shareholders	13,160		19,683
Number of outstanding shares at the year end	21,801		21,801
Basic Earning per Share (EPS)	0.60		0.90

Diluted Earning Per Share:

Diluted EPS is determined by adjusting the Profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no potential dilutive ordinary share during the relevant period.

d) Net operating cash flows per share (NOCFPS)

Net Cash from Operating Activities	32,731		43,046
Number of outstanding shares at the year end	21,801		21,801
Net operating cash flows per share (NOCFPS)	1.50		1.97

e) Reconciliation of Net profit with Cash Flows from Operating Activities

For the 2nd Quarter ended December 31, 2024

Particulars	December,31 2024	Figure in Taka"000"	December,31 2023
Profit Before Tax	12,422		25,159
Depreciation	12,354		12,247
Bad debt	66		380
FDR Interest	(45)		(883)
Bank Interest	(617)		(286)
Investment Income (Share of (Profit) /Loss of Associate)	(15)		(21)
Financial Charges	1,243		1,885
Payment for lease	(907)		(907)
(Increase)/Decrease in Inventories	(380)		(2,560)
(Increase)/Decrease in Trade and other receivable	454		(1,537)
(Increase)/Decrease in Advance, Deposits & Prepayment	3,199		3,224
Increase/(Decrease) in Trade Payable	3,441		1,816
Increase/(Decrease) in other Payable	2,345		1,529
Increase/(Decrease) in Provision & accruals	316		3,549
Increase/(Decrease) in WPPF	621		1,258
Cash Flows from operation	34,497		44,853
Tax Paid	(1,766)		(1,807)
	32,731		43,046

32. Related Party Disclosures (IAS-24):

as on 31st December 2024 (Figure in Taka "000")

SL.N o	Particulars	Nature of Relation	Basis of Transactions	Total Transaction Value	Outstanding
1.00	Nurse Hostel	Mrs. Latifa Haroon, W/O Dr.A B M Haroon	Rent paid as per contract	924	-
2.00	The Imaging Services Ltd.	Associate company	Rent as per contract	525	176
			Others as per contract	180	60
3.00	Purabi General Insurance Company Limited	Common director	Insurance Premium paid as per contract	166	-
4.00	M.H. Samorita Hospital & Medical College	Common director	Pathology Test as per negotiation	997	1,389

December,31 2024	June, 30 2024
Figure in Taka"000"	

33. Discolosure of key management personnel compensation:

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

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

i) Remuneration and Meeting fees for Non-exceutive directors

Remuneration & Other benefits
Board meeting fees

-	-
256	536
256	536

ii) Compensation of key management personnel

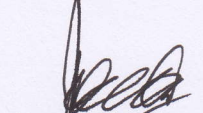
- a) Short-term employee benefits
b) Post-employment benefits
c) Other long-term benefits
d) Termination benefits
e) Share-based payment

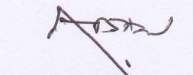
8,800	17,061
-	-
-	-
-	-
8,800	17,061

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

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


CFO


Company Secretary


Managing Director


Director


Chairman