

**SAMORITA HOSPITAL LIMITED**  
**Third Quarter Financial Statements**

Dear Shareholders,

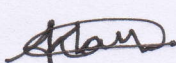
We are pleased to forward herewith the unaudited Financial Statements of the company for the third quarter ended 31st March, 2025 as per Bangladesh Securities and Exchange Commission's notification No. SEC/CMRRCD/2008-183/Admin/03-34 dated September 27, 2009.


**Statement of Financial Position (Un-audited)**  
**As at 31st March, 2025 ( Figure in Taka "000")**


Particular	Notes	March, 31 2025	June, 30 2024
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment(WDV)	3	1,096,978	1,099,741
Right of Use Assets	4	-	798
Investment in Associate	5	6,023	5,985
<b>Total Non-Current Assets</b>		<b>1,103,001</b>	<b>1,106,524</b>
<b>Current Assets:</b>			
Inventories	6	20,937	20,029
Trade Receivable	7	9,309	9,331
Advance, Deposits & Prepayments	8	13,142	11,204
Advance Income Tax	9	13,601	16,207
Cash & Cash Equivalents	10	37,747	49,447
other Assets	10.01	4,176	3,297
<b>Total Current Assets</b>		<b>98,912</b>	<b>109,515</b>
<b>Total Assets</b>		<b>1,201,913</b>	<b>1,216,039</b>
<b>Equity and Liabilities</b>			
<b>Shareholders' Equity:</b>			
Share Capital	11	218,009	218,009
Retained Earnings	12	120,592	112,880
Revaluation Reserve	14	717,969	717,969
Dividend Equalisation Fund	13	4,545	3,565
<b>Total Equity</b>		<b>1,061,115</b>	<b>1,052,423</b>
<b>Non- Current Liabilities :</b>			
Deferred Tax Liabilities	15	80,430	84,953
Long Term Loan	17	261	261
<b>Total Non- Current Liabilities</b>		<b>80,691</b>	<b>85,214</b>
<b>Current Liabilities :</b>			
Trade Payable	18	38,682	34,515
Long Term Loan (Current Portion)	19	6,919	21,480
Lease Liability- current portion	16.01	-	890
Other Payable	20	3,289	791
Provision & Accruals	21	2,023	10,975
Provision for Income Taxes	22	7,882	8,472
Unclaimed Dividend	23	1,312	1,279
Dividend Payable	24	-	-
<b>Total Current Liabilities</b>		<b>60,107</b>	<b>78,402</b>
<b>Total Liabilities</b>		<b>140,798</b>	<b>163,616</b>
<b>Total Equity and Liabilities</b>		<b>1,201,913</b>	<b>1,216,039</b>

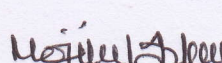
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the third quarter ended 31st March, 2025. ( Figure in Taka "000")**


	Notes	July, 2024 to March, 2025	July, 2023 to March, 2024	Jnuary, 2025 to March, 2025	Jnuary, 2024 to March, 2024
Revenue	25	309,163	296,722	104,880	88,985
Direct Expenses	26	(128,890)	(118,458)	(43,372)	(38,128)
<b>Gross Profit</b>		<b>180,273</b>	<b>178,264</b>	<b>61,508</b>	<b>50,857</b>
<b>Operating Expenses:</b>					
Administrative Expenses	27	(161,058)	(153,308)	(53,605)	(50,917)
<b>Profit from Operation</b>		<b>19,215</b>	<b>24,955</b>	<b>7,903</b>	<b>(60)</b>
Share of Profit/ (loss) of Associate	5.01	38	29	23	8
Financial Expenses	28	(1,565)	(2,756)	(322)	(871)
Non Operating Income	29	4,068	4,698	1,109	1,432
<b>Profit before contribution to WPPF</b>		<b>21,756</b>	<b>26,926</b>	<b>8,713</b>	<b>509</b>
Contribution to WPPF		(1,036)	(1,282)	(415)	(24)
<b>Profit Before Tax</b>		<b>20,719</b>	<b>25,644</b>	<b>8,298</b>	<b>485</b>
<b>Income Tax Expenses</b>		<b>(1,128)</b>	<b>(5,491)</b>	<b>(1,866)</b>	<b>(14)</b>
Current Tax	30	(5,651)	(7,251)	(2,205)	(580)
Deferred Tax	15.01	4,523	1,760	339	566
<b>Profit after Tax</b>		<b>19,592</b>	<b>20,153</b>	<b>6,432</b>	<b>471</b>
<b>Total Comprehensive income</b>		<b>19,592</b>	<b>20,153</b>	<b>6,432</b>	<b>471</b>
<b>EPS</b>		<b>0.90</b>	<b>0.92</b>	<b>0.30</b>	<b>0.02</b>

  
C F O

  
Company Secretary

  
Managing Director

  
Director

  
Chairman



**Statement of Changes In Equity (Un-audited)**  
For the third quarter ended 31st March,2025. ( 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	-	19,592	-	-	19,592
Dividend	-	(10,900)	-	-	(10,900)
Transferred to Dividend Equalisation Fu	-	(980)	980	-	-
Revaluation Surplus on land	-	-	-	-	-
Transferred to deferred tax liabilities	-	-	-	-	-
<b>Balance as at March 31 ,2025</b>	<b>218,009</b>	<b>120,592</b>	<b>4,545</b>	<b>717,969</b>	<b>1,061,115</b>
Balance as at July 01,2023	198,190	121,110	2,955	636,826	959,081
Total Comprehensive income	-	20,153	-	-	20,153
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)
<b>Balance as at March 31 ,2024</b>	<b>218,009</b>	<b>121,444</b>	<b>2,955</b>	<b>753,343</b>	<b>1,095,751</b>

**Statement of Cash Flows (Un-audited)**  
For the third quarter ended 31st March,2025. ( Figure in Taka "000")

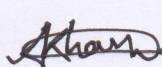
	March,31 2025	March,31 2024
<b>A. Cash flows from Operating Activities:</b>		
Cash Received from Customers	311,681	300,560
Cash Paid to Suppliers & Employees	(274,736)	(247,498)
<b>Cash generated from Operations:</b>	<b>36,945</b>	<b>53,062</b>
Income Tax Paid	(3,635)	(2,097)
<b>Net Cash from Operating Activities</b>	<b>33,310</b>	<b>50,965</b>
<b>B. Cash flows from Investing Activities</b>		
Purchase of Property, Plant & Equipment	(17,843)	(14,220)
Other Assets	(879)	-
Bank Interest	618	342
FDR interest	72	1,472
<b>Net Cash used in Investing Activities</b>	<b>(18,032)</b>	<b>(12,406)</b>
<b>C. Cash flows from Financing Activities</b>		
Bank Loan paid	(16,110)	(16,075)
Dividend Paid	(10,900)	-
Unclaimed Dividend	33	285
<b>Net Cash Used in Financing Activities</b>	<b>(26,978)</b>	<b>(15,790)</b>
<b>D. Net Cash Inflows / (outflows)</b>	<b>(11,700)</b>	<b>22,769</b>
<b>E. Opening Cash &amp; Bank Balance</b>	<b>49,447</b>	<b>44,366</b>
<b>F. Closing Cash &amp; Bank Balance</b>	<b>37,747</b>	<b>67,135</b>


Additional information as per listing regulation:

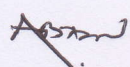
Particulars	March,31 2025	June,30 2024
Net Assets Value per Share (NAV)	48.67	48.27
Earning Per Share(EPS)	0.90	0.92
Net Operating Cash Flow Per Share(NOCFPS)	1.53	2.34

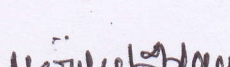
Reasons of deviation in financial parameters:

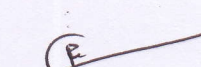
- Earning per share has been remained almost same as compared to previous corresponding period.
- Net operating cash flow per share (NOCFPS) has been decreased for more amount paid to suppliers & employees.

  
C F O

  
Company Secretary

  
Managing Director

  
Director

  
Chairman

"The details of the published third quarter financial statements can be available in the web-site of the company. The address of the web-site is [www.samoritahospital.org](http://www.samoritahospital.org) "



**Samorita Hospital Limited**  
Selected Notes to the Financial Statements(Un-audited)  
For the third quarter ended 31st March,2025.

**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 nine months from 01 July 2024 to 31 March 2025.

**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,	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
<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.

**2.09 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 customers

### 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 Commissioner	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



Accounting Year	Assessment Year	Tax Declared	Assessment by Commissioner	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed Amount	Present Status
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	-	-	5,770,343	-	Return not Submitted yet.

#### 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.

As at March,31 2025	As at June, 30 2024
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Figure in Taka"000"

#### 3. Property, Plant & Equipment:

##### Cost/Revaluation:

Land	884,345	884,345
Building	254,281	254,281
Equipments	195,655	182,877
Furniture & Fixture	30,718	29,868
Lift	18,735	18,735
Generator	7,630	7,630
Medical Oxygen System	31,202	30,083
Others	42,795	42,699
	<b>1,465,361</b>	<b>1,450,518</b>
Less: Accumulated Depreciation	368,383	350,777
Written Down Value	<b>1,096,978</b>	<b>1,099,741</b>

#### 4.Right of Use Assets

Cost	4,790	4,790
Less: Amortisation	4,790	3,992
	<b>-</b>	<b>798</b>



As at March,31 2025	As at June, 30 2024
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Figure in Taka"000"

#### 5. Investment in Associate:

Opening Balance	5,985	5,944
Share of income / (loss) of Associate (note.5.01)	38	41
	<u>6,023</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 3rd quarter ended March 31 , 2025 in accordance with IAS-28.

#### 5.01. Share of Profit / (loss) of Associate :

Net profit/ (loss) of Associate company	84	65
Share of Profit/ (loss) of Associate company (45% of Tk.84,000 )	<u>38</u>	<u>29</u>

#### 6. Inventories:

Medical Services	4,930	4,224
Diagnostics	3,946	3,915
Pharmacy	12,061	11,890
	<u>20,937</u>	<u>20,029</u>

#### 7. Trade Receivable:

Receivable from Indoor Patient	5,828	5,443
Receivable from Outdoor Patient	332	908
Receivable from Institution	2,732	2,663
Rent Receivable	417	290
Receivable from FDR Interest	-	27
	<u>9,309</u>	<u>9,331</u>

#### 8. Advance, Deposits & Prepayments :

Advance for Work & others	1,972	972
Advance for Capital Item	4,000	1,000
Security Money & Deposit	1,538	1,538
Prepayments	5,632	7,694
	<u>13,142</u>	<u>11,204</u>

#### 9. Advance Income Tax

Opening Balance	16,207	13,528
Add: Paid during the year	2,284	5,330
	<u>18,491</u>	<u>18,858</u>
Less: Adjusted during the year	4,890	2,651
Closing Balance	<u>13,601</u>	<u>16,207</u>

#### 10. Cash & Cash Equivalents :

Cash in hand	1,387	670
Cash at bank	36,360	48,777
	<u>37,747</u>	<u>49,447</u>

#### 10.01 Other Assets:

Cash at union bank	4,028	3,149
Cash at social islami bank	148	148
	<u>4,176</u>	<u>3,297</u>

Considering the present situation of the two Banks we are unable to consider the above amount of Tk. 41,76,000 as cash and cash equivalent.

#### 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
<b>Total: 2,18,00,897 shares @ Tk. 10.00 each</b>	<b><u>218,008,970</u></b>	<b><u>218,008,970</u></b>



	As at March,31 2025	As at June, 30 2024
Figure in Taka"000"		
<b>12. Retained Earnings</b>		
Opening Balance	112,880	121,110
Less: Dividend	10,900	19,819
	101,980	101,291
Add: Total Comprehensive Income for the year	19,592	12,199
	121,572	113,490
Less: Transferred to Dividend Equalisation Fund	980	610
	120,592	112,880
<b>13. Dividend Equalisation Fund:</b>		
Opening	3,565	2,955
Add: Addition	980	610
<b>Closing</b>	<b>4,545</b>	<b>3,565</b>
<b>14. Revaluation Reserve</b>		
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
<b>14.01. Movement in deferred tax liability</b>		
Closing Balance	70,748	70,748
Opening Balance	70,748	27,792
	-	42,956
<b>15. Deferred Tax Liabilities</b>		
Opening Balance	84,953	43,051
Add: Provision made during the year for temporary difference(Note:15.01)	(4,523)	(1,054)
Add: Transferred from Revaluation Reserve (note 14.01)	-	42,956
	80,430	84,953
<b>15.01 Deferred tax liability is arrived at as follows :</b>		
<b>i. Deferred tax on PPE</b>		
Carrying amount (Accounting base)	308,262	311,024
Carrying amount (Tax base)	263,646	247,071
Taxable/(deductible) temporary difference	44,616	63,953
Permanent differences	415	415
Net Taxable/(deductible) temporary difference	44,201	63,538
<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>9,945</b>	<b>14,296</b>
<b>ii. Deferred tax on Right of Use Assets</b>		
Carrying amount (Accounting base)	-	798
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	-	798
<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>-</b>	<b>180</b>
<b>iii. Deferred tax on Lease Liabilities</b>		
Carrying amount (Accounting base)	-	-
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	-	-
<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>-</b>	<b>-</b>
<b>iv. Deferred tax on share of profit on Investments</b>		
Carrying amount (Accounting base)	6,023	5,985
Carrying amount (Tax base)	7,335	7,335
Taxable/(deductible) temporary difference	(1,312)	(1,350)
<b>Deferred tax Liability/(Assets) @ 20%</b>	<b>(262)</b>	<b>(270)</b>
<b>v. Deferred tax on revaluation of property, plant and equipment:</b>		
Carrying amount (Accounting base)	884,345	884,345
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	884,345	884,345
<b>Deferred tax Liability/(Assets) @ 8%</b>	<b>70,748</b>	<b>70,748</b>
<b>Total deferred tax liability as on December 31, 2024</b>	<b>80,430</b>	<b>84,953</b>



**Movement of Deferred Tax on PL Items****Opening Deferred Tax Liability**

Expense/(Income) during the year

**Closing Deferred Tax Liability**

As at	As at
March,31	June, 30
2025	2024

Figure in Taka"000"

14,206	15,260
(4,523)	(1,054)
<b>9,683</b>	<b>14,206</b>

**16 Lease Liability**

Opening Balance

Addition during the year

Finance costs during the year

Payments during the year

**Closing Liability**

890	2,556
-	-
17	149
(907)	(1,815)
<b>-</b>	<b>890</b>

**16.01 Lease Liability**

Lease Liability-Current

Lease Liability-Non Current

-	890
-	-
<b>-</b>	<b>890</b>

**17. Long Term Loan****a. Principal Amount**

Opening Balance

Add: Addition during the year

Less: Repayment

Total

21,741	39,773
-	-
<b>21,741</b>	<b>39,773</b>
14,561	18,032
<b>7,180</b>	<b>21,741</b>

**b. Interest Amount**

Opening Balance

Add: Addition during the year

Less: Repayment

Total

**Closing Balance**

Less: Long Term Loan (Current Portion)

Total

-	-
1,549	3,412
1,549	3,412
1,549	3,412
<b>-</b>	<b>-</b>
<b>7,180</b>	<b>21,741</b>
6,919	21,480
<b>261</b>	<b>261</b>

All fixed and floating assets are mortgaged against long term loan.

**18. Trade Payable:**

Advance Receipt from Patient

Advance Receipt from rental building

Current Liability for Expenses

Current Liabilities for Supply

Workers profit participation fund (note 18.01)

1,326	2,183
157	152
639	677
19,318	14,885
17,242	16,618
<b>38,682</b>	<b>34,515</b>

**18.01. Workers profit participation fund :**

Opening Balance

Less: Paid During the year

Add: Provision made during the year

Add: Interest Charged for the year

16,618	13,973
412	77
16,206	13,896
1,036	846
-	1,876
<b>17,242</b>	<b>16,618</b>

**19. Long Term Loan (Current Portion)**

Closing Balance

<b>6,919</b>	<b>21,480</b>
--------------	---------------

**20. Other Payables**

Withholding Vat Payable

Withholding Tax Payable

1500	392
1789	399
<b>3,289</b>	<b>791</b>

**21. Provision & Accruals:**

Utility Bills

Salary &amp; Allowance

Others

1,537	1,912
-	8,760
486	303
<b>2,023</b>	<b>10,975</b>



As at March,31 2025	As at June, 30 2024
---------------------------	---------------------------

Figure in Taka"000"

## 22. Provision for Income Taxes

Opening Balance  
Less: Adjusted during the year (Note-9)

Less: Paid During the Year

Add: Provision made during the year

8,472	5,353
4,890	2,651
3,582	2,702
1,351	-
2,231	2,702
5,651	5,770
<u>7,882</u>	<u>8,472</u>

## 23. Unclaimed Dividend

Opening Balance  
Add : Addition during the year

Less: Capital Market Stabilization Fund

Less: Paid during the year

1,279	973
33	307
1,312	1,280
-	-
-	1
<u>1,312</u>	<u>1,279</u>

## 24. Dividend Payable

Opening Balance  
Add : Addition during the year

Less: Paid during the year

Closing Balance

-	-
10,900	-
10,900	-
10,900	-
-	-

March,31 2025	March,31 2024
------------------	------------------

Figure in Taka"000"

## 25. Revenue

Medical Services  
Diagnostic  
Pharmacy

139,050	137,412
77,814	77,284
92,299	82,026
<u>309,163</u>	<u>296,722</u>

## 26. Direct Expenses:

Medical Services  
Diagnostic  
Pharmacy

27,875	25,759
29,725	30,338
71,290	62,361
<u>128,890</u>	<u>118,458</u>



**27. Administrative Expenses:**

Salary & Allowance
Managing Director's Salary
Utility Bills
Repair & Service
Depreciation
Depreciation on Right of Use Assets
Printing
Bad debt
Others

March,31 2025	March,31 2024
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Figure in Taka"000"

90,049	82,619
6,183	6,201
15,105	14,214
11,430	9,184
17,606	17,331
798	1,198
1,647	1,685
66	1,546
18,174	19,330
<b>161,058</b>	<b>153,308</b>

**28. Financial Expenses**

Interest on Term Loan
Interest on Lease Liability

1,548	2,630
17	126
<b>1,565</b>	<b>2,756</b>

**29. Non Operating Income**

Rent Received
FDR Interest
Bank Interest
Referral Income
Others

2,480	2,390
45	1,205
618	342
655	491
270	270
<b>4,068</b>	<b>4,698</b>

**30. Current year's Tax**

<b>5,651</b>	<b>7,251</b>
--------------	--------------

**i. Regular Tax**

Net profit before tax as per profit & loss Account
Less: Profit/(Loss) from Investments

20,719	25,644
38	29
<b>20,682</b>	<b>25,614</b>

**Add: Items of charges to be considered separately:**

Accounting depreciation
Depreciation on RoU Assets
Finance Cost on Lease Liabilities

17,606	17,331
798	1,198
17	126
<b>18,421</b>	<b>18,655</b>

**Less: Admissible items:**

Payments for Leases
Tax depreciation

907	1,361
13,080	10,680
<b>13,987</b>	<b>12,041</b>

**Total business income during the year**

<b>25,116</b>	<b>32,228</b>
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Regular Tax on business income @ 22.5%

5,651	7,251
<b>5,651</b>	<b>7,251</b>



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

**a) Detailed break-up of shareholders equity:**

	As at March,31 2025	As at June, 30 2024
Share Capital	218,009	218,009
Retained Earnings	120,592	112,880
Revaluation Reserve	717,969	717,969
Dividend Equalisation Fund	4,545	3,565
<b>Total Equity</b>	<b>1,061,115</b>	<b>1,052,423</b>

Figure in Taka"000"

**b) Net Asset Value Per Share (NAV)**

Total Assets	1,201,913	1,216,039
Less Total liabilities :	140,798	163,616
Non Current Liabilities	80,691	85,214
Current Liabilities	60,107	78,402
<b>Net Assets:</b>	<b>1,061,116</b>	<b>1,052,423</b>
Number of outstanding shares at the year end	21,801	21,801
<b>Net Asset Value Per Share (NAV)</b>	<b>48.67</b>	<b>48.27</b>

**c) Basic and diluted Earnings Per Share:**

**Basic Earning Per Share:**

	March,31 2025	March,31 2024
Profit Attributable to ordinary shareholders	19,592	20,153
Number of outstanding shares at the year end	21,801	21,801
<b>Basic Earning per Share (EPS)</b>	<b>0.90</b>	<b>0.92</b>

Figure in Taka"000"

**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	33,310	50,965
Number of outstanding shares at the year end	21,801	21,801
<b>Net operating cash flows per share (NOCFPS)</b>	<b>1.53</b>	<b>2.34</b>

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

For the 3rd Quarter ended March 31, 2025

Particulars	March,31 2025	March,31 2024
Profit Before Tax	20,719	25,644
Depreciation	18,404	18,529
Bad debt	66	1,546
FDR Interest	(45)	(1,205)
Bank Interest	(618)	(342)
Investment Income (Share of (Profit) /Loss of Associate)	(38)	(29)
Financial Charges	1,565	2,756
Payment for lease	(907)	(1,361)
(Increase)/Decrease in Inventories	(908)	(257)
(Increase)/Decrease in Trade and other receivable	(5)	689
(Increase)/Decrease in Advance, Deposits & Prepayment	1,062	4,498
Increase/(Decrease) in Trade Payable	3,543	(2,337)
Increase/(Decrease) in other Payable	2,498	1,153
Increase/(Decrease) in Provision & accruals	(9,016)	2,496
Increase/(Decrease) in WPPF	624	1,282
<b>Cash Flows from operation</b>	<b>36,945</b>	<b>53,062</b>
Tax Paid	(3,635)	(2,097)
	<b>33,310</b>	<b>50,965</b>

Figure in Taka"000"



**32. Related Party Disclosures (IAS-24):**

as on 31st March 2025 ( Figure in Taka "000")

SL.No	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	1,582	-
2.00	The Imaging Services Ltd.	Associate company		Rent as per contract	790	343
				Others as per contract	270	60
3.00	Purabi General Insurance Company Limited	Common director		Insurance Premium paid as per contract	248	-
4.00	M.H. Samorita Hospital & Medical College	Common director		Pathology Test as per negotiation	2,482	1,553

March,31 2025	June, 30 2024
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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

-  
536

**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

17,061

-

-

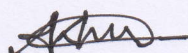
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**17,061**

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.



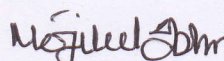
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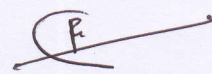
Company Secretary



Managing Director



Director



Chairman