# 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, 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 March , 2024 (Figure in Taka "000")

Particular	Notes	March,31 2024	June, 30 2023
Assets	L		1010
Non-Current Assets			
Property, Plant & Equipment(WDV)	3	1,100,852	979,864
Right of Use Assets	4	1,198	2,395
Investment in Associate	5	5,973	5,944
Total Non-Current Assets		1,108,023	988,203
Current Assets:			
Inventories	6	20,906	20,649
Trade Receivable	7	9,092	10,048
Advance, Deposits & Prepayments	8	8,639	13,137
Advance Income Tax	9	12,974	13,528
Cash & Cash Equivalents	10	67,135	44,366
Total Current Assets		118,746	101,728
Total Assets		1,226,769	1,089,931
Envites and the billing			
Equity and Liabilities			
Shareholders' Equity: Share Capital		010,000	100,100
	11	218,009	198,190
Retained Earnings Revaluation Reserve	12	121,444	121,110
Dividend Equalisation Fund	14 13	753,343	636,826
Total Equity	13	2,955	2,955
Non- Current Liabilities :		1,095,751	959,081
Deferred Tax Liabilitities	15	48,873	43,051
Lease Liability	16.01 17	742	742
Long Term Loan Total Non- Current Liabilities	17	18,328	18,328
Current Liabilities :		67,943	62,121
Trade Payable	18	30,758	31,813
Long Term Loan (Current Portion)	18	8,000	21,445
Lease Liability (current portion)	16.01	579	
Other Payable	20		1,814 960
Provision & Accruals	20	2,113	
Provision for Income Taxes	21	10,415	6,372
Unclaimed Dividend	22	9,952 1,258	5,352 973
Total Current Liabilities	23	63,075	68,729
Total Liabilities		131,018	130,850
Total Equity and Liabilities		1,226,769	1,089,931
וטנמו בקעונץ מווע בומטווונופא		1,220,709	1,009,931

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

	Notes	July, 2023 to March, 2024	July, 2022 to March, 2023	January,2024 to March, 2024	January,2023 to March, 2023
Revenue	25	296,722	253,371	88,985	82,458
Direct Expenses	26	(118,458)	(102,843)	(38,128)	(34,050)
Gross Profit		178,264	150,528	50,857	48,408
Operating Expenses:					
Administrative Expenses	27	(153,308)	(140,655)	(50,917)	(46,407)
Profit from Operation		24,955	9,873	(60)	2,001
Share of Profit/ (loss) of Associate	24	29	45	8	28
Financial Expenses	28	(2,756)	(3,627)	(871)	(1,086)
Non Operating Income	29	4,698	5,458	1,432	1,628
Profit before contribution to WPPF		26,926	11,749	509	2,571
Contribution to WPPF		(1,282)	(559)	(24)	(121)
Profit Before Tax		25,644	11,189	486	2,449
Income Tax Expenses		(5,491)	(2,468)	(14)	(463)
Current Tax	30	7,251	2,540	580	425
Deferred Tax	15.01	(1,760)	(72)	(566)	38
Profit after Tax		20,153	8,721	471	1,986
Total Comprehensive income		20,153	8,721	471	1,986
EPS		0.92	0.40	0.02	0.09

Company Secretary CFC

Managing Director

Farida Barno. P Director Chairman

#### Statement of Changes In Equity (Un-audited) For the third quarter ended 31st March , 2024. (Figure in Taka "000")

Particular	Share Capital	Retained Earning	Dividend Equalisation Fund	Revaluation Reserve	Total
Balance as at July 01,2023	198,190	121,110	2.955	636.826	959.081
Transferred to Dividend Equalisation Fund		-	-		
Total Comprehensive income	-	20,153		-	20,153
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 March 31,2024	218,009	121,444	2,955	753,343	1,095,751
Balance as at July 01,2022	188,752	140,203	2,919	636,826	968.700
Transferred to Dividend Equalisation Fund		-	-		-
Dividend		(9,438)			(9,438)
Transferred to Share Capital	9,438	(9,438)			-
Total Comprehensive income	-	8,721	-		8,721
Balance as at March 31,2023	198,190	130,048	2,919	636.826	967,983

#### Statement of Cash Flows (Un-audited) For the third quarter ended 31st March , 2024. (Figure in Taka "000")

A. <u>Cash flows from Operating Activities:</u> Cash Received from Customers Cash Paid to Suppliers & Employees Cash generated from Operations: Income Tax Paid Net Cash from Operating Activities	March,31 2024 300,560 (247,498) 53,062 (2,097) 50,965	March,31 2023 259,127 (217,778) 41,349 (2,725) 38,624
B. Cash flows from Investing Activities Purchase of Property, Plant & Equipment Bank Interest FDR interest Net Cash used in Investing Activities	(14,220) 342 <u>1,472</u> (12,406)	(24,955) 223 1,612 (23,120)
C. Cash flows from Financing Activities Bank Loan paid Dividend Paid Unclaimed Dividend Net Cash Used in Financing Activities	(16,075) 	(15,845) (9,438) (210) (25,493)
D. Net Cash Inflows / (outflows) E. Opening Cash & Bank Balance F. Closing Cash & Bank Balance	22,769 44,366 67,135	(9,989) 69,462 <b>59,473</b>

Additional information as per listing regulation:

March,31 2024	June,30 2023
50.26	43.99
March,31 2024	March,31 2023
0.92	0.40
2.34	1.77
	2024 50.26 March,31 2024 0.92

#### Reasons of deviation in financial parameters: **Operating results:**

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

- a. Revenue has been increased by Tk. 4.34 crore.
- b. Cost of direct materials has been decreased by 0.67%.
- c. Administrative expenses has been decreased from 55.51% to 51.67% of revenue.

Net operating cash flow per share (NOCFPS) increased from Tk. 1.77 to Tk.2.34 due to cash receipts from customers have been increased by Tk.4.14 crore and cash paid to suppliers & employees have been increased by Tk.2.97 crore resulting a net increase in cash generated from operation by Tk.1.17 crore.

d. Net Assets value (NAV) per share increased by Tk. 6.27 due to revaluation gain on land and usual business activities of the company.

CFO

Faide Bars. F

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 "

#### Samorita Hospital Limited Selected Notes to the Financial Statements(Un-audited)

For the third quarter ended 31st March , 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 it's 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 it's 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 it's 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, 2023 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 Associaties".

# 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 International Financial Reporting Standards (IFRSs) therefore, do not take into consideration the effect of inflation.

#### 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 discloser 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 2023 to 31 March 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 relevent 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) 28.66 2.60	Cost 30,182,041	( As per revaluation of the year 2013) 664,617,959	694,800,000	30th Sept, 2023. 706,357,727	gain 11,557,727
3.60 6.80	33,079,000 32,367,190	-	33,079,000 32,367,190	62,021,477 115,965,682	
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 recongnized 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 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.

#### 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 is Pending at High court
2013-2014	2014-2015	11,669,566	15,188,234	12,879,566	2,308,668	Case is Pending at High court
2014-2015	2015-2016	11,473,176	12,616,428	11,773,176	843,252	Case is Pending at Tribunal

Total		106,301,958	106,581,798	115,193,734	10,646,571	
2022-2023	2023-2024	2,650,892		2,837,024	(186,132)	Return not Submited
2021-2022	2022-2023	5,154,507	-	6,287,425	(1,132,918)	Return Submite but Assessment not yet done
2020-2021	2021-2022	13,632,068	16,541,199	11,246,630	5,294,569	Preparations are underway for sub-missio of appeal (Tribunal)
2019-2020	2020-2021	3,678,790	13,143,637	9,329,484	3,814,153	Case is Pending at 2nd appeal (Tribunal)
2018-2019	2019-2020	11,453,108	-	11,453,108	-	Return Submite Under Section 82BB
2017-2018	2018-2019	8,675,427	8,893,836	9,747,897	(854,061)	As per Assesment orde
2016-2017	2017-2018	13,918,465	14,450,494	14,433,465	17,029	Case is Pending at High court
2015-2016	2016-2017	10,372,742	12,904,058	11,482,742	1,421,316	Case is Pending at High court

#### 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 2024	As at June, 30 2023
	Figure in Ta	aka''000''
3. Property, Plant & Equipment:		
Cost/Revaluation:		
Land	884,346	760,247
Building	257,539	254,281
Equipments	175,342	171,170
Furniture & Fixture	29,791	29,562
Lift	21,405	17,355
Generator	7,630	7,630
Medical Oxygen System	30,078	30,078
Others	42,586	40,076
	1,448,717	1,310,399
Less: Accumulated Depreciation	347,865	330,535
Written Down Value	1,100,852	979,864
4.Right of Use Assets		
Cost	4,790	4,790
Less: Amortisation	3,592	2,395
	1,198	2,395
5. Investment in Associate:		
Opening Balance	5,944	5,829
Share of income / (loss)of Associate (note.24)	29	39
Prior year adjustment	and the second second	76
	5,973	5,944

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, 2024 in accordance with IAS-28.

B. Linvatories:         4.943         4.725           Modial Services         5.202         4.725           Pharmacy         10.943         21.19           P. Trade Receivable from Indicor Patient         5.350         6.003           Receivable from Indicor Patient         5.350         6.003           Receivable from Duttor Patient         8.85         2.820           Receivable from Duttor Patient         8.85         2.820           Receivable from Duttor Patient         2.821         2.800           Receivable from Duttor Patient         2.821         2.800           Receivable from Duttor Patient         2.821         2.800           Receivable from Duttor Patient         2.800         3.215           Advance for Capital line         2.907         3.285           Advance for Capital line year         1.585         16.683           Closing Balance         2.807         2.857         2.600           Closing Balance         2.197         2.587         2.000           Lasst Adjutted rung t			As at March, 31 2024	Figure in Taka"000"	As at June, 30 2023
Diagnostics         5.200         1.560           Phermacy         10.431         12.118           Accurate from Indoor Falam         5.300         6.003           Receivable from Indoor Falam         5.30         6.003           Receivable from Indoor Falam         5.30         6.003           Receivable from Indoor Falam         2.651         2.808           Receivable from IDR Indoor Falam         2.651         2.800           Receivable from IDR Indoor Falam         2.651         2.800           Receivable from IDR Indoor Falam         3.000         3.000           Receivable from IDR Indoor Falam         3.000         3.200           Avance for Vork & otors         2.802         3.233           Propayments         3.200         3.262           Avance for Capital len         3.000         3.206           Avance for Capital len         3.000         3.206           Advance Income Tas         3.699         13.137           Opening Balance         13.528         15.788           10.68h & Cab Ecuvalents :         2.577         2.806           10.68h & Cab A Cab Ecuvalents :         2.577         2.0000           Cash In hand         752         1.588         16.8037		6. Inventories:		Figure in Taka 000	
Diagnostics         5,320         3,865           Plannersy         10,443         20,464         20,643           Protextible from Diputerit         5,300         8,000         8,000           Recervable from Diputerit         5,800         8,000         8,000           Recervable from Diputerit         5,800         8,000         8,000           Recervable from Diputerit         3,000         10,048         100           Recervable from Diputerit         3,000         10,048         100           Advance for Vork & others         2,000         3,000         3,000           Security Money & Deposit         1,538         1,538         1,538           Presprents         2,000         3,000         3,000         3,000         3,000           Security Money & Deposit         1,538         1,538         1,538         1,538           Presprents         2,000         1,628         15,788         1,638         1,538           J. Advance Income Tax         3,639         1,519         1,688         1,638         1,638           J. Based Subscribed and Paid up Capital:         2,687         2,000         1,688         2,670         2,000           Lass: Addreat Gamma Capital         10,819 </td <td></td> <td>Medical Services</td> <td>4 643</td> <td></td> <td>4 725</td>		Medical Services	4 643		4 725
Phommary         10.443         12.116           2.7.05 Receivable from indour Patient         5.369         62.649           Receivable from institution         2.221         2.000           Receivable from institution         2.221         2.000           Receivable from FDR Interest         -         2.000           Receivable from FDR Interest         -         2.000           Advance, Deposits & Propayments:         -         0.002           Advance tor Capital fem         3.000         3.000           Security Money & Deposit         1.328         15.331           Propring Balance         13.528         15.137           Opening Balance         13.528         15.635           10. Gath & Canh Equivalonts:         2.067         2.066           10. Gath & Canh Equivalonts:         2.067         2.086           10. Gath & Canh Equivalonts:         2.067         10.638           10. Gath & Canh Equivalonts:         2.067         10.638           10. Gath & Canh Equivalonts:         2.160         67.135         44.386           11. Issued. Subscribed and Paid on Capital:         2.1100         14.02.03         10.264           2.1.00. Bark FDR         2.687         2.0000         10.000         42.038 </td <td></td> <td>•</td> <td>1</td> <td></td> <td>1</td>		•	1		1
Z. Trade Rescivable;         5.300         60000           Receivable from Inductor Patient         885         688         688           Receivable from Inductor Patient         885         2880         688           Receivable from Inductor Patient         2021         2880         190           Receivable from Induction         2021         288         190         190           Receivable from Inductor         9022         100.466         280         280           Advance for Work & others         2,602         3,000 <td></td> <td>Pharmacy</td> <td></td> <td></td> <td>12,118</td>		Pharmacy			12,118
Receivable from Undoor Patient         5.300         6.003           Receivable from Undoor Patient         2.821         2.800           Receivable from DRI Institution         2.821         2.800           Receivable from DRI Interest		7 Trade Receivable:	20,906		20,649
Residuation         2.860         2.860           Receivable fram institution         2.821         2.890           Receivable fram institution         2.821         2.800           Advance for Work & others         2.000         3.000           Advance for Work & others         3.000         5.033           Prepayments         2.802         3.000           Security Many & Deposit         1.338         1.538           Opening Balance         1.526         1.6833           Clearing Balance         2.857         2.856           Clearing Balance         2.857         2.000           Cash at bank         67.135         44.966           11. Issued. Subscribed and Paid up Capital:         7.2         1.000           2.1.50.08 Phanes @ Th. 10.00 exch         218.000         198.190           12. Reclained Earninga         121.110         140.203           Clearing Balance         121.110         140.203           Less: Transferre to Divident Equalisation Fund         121.444         121.144			5 200		0.000
Receivable from institution         2,821         2,850           Receivable from FDR Interest         99         207           8. Advance. Decorits & Procuments :         9002         10,048           Advance for Capital flom         3,000         3,260           Security Money & Deposit         1,538         1,538           Prepsyments         1,289         5,383           Prepsyments         1,358         15,137           Opening Balance         1,3,528         15,137           Advance income Tax         1,5265         16,683           Opening Balance         1,3,528         15,137           Advance income Tax         2,097         2,895           Closing Balance         1,2,674         13,528           10. Cash & Cash R Gutwing the year         2,2,672         1,688           10. Cash & Cash R Gutwing the year         2,2,672         1,688           10. Cash & Cash R Gutwing the year         2,2,672         1,000           11. Issued, Subscribed and Paid up Capital:         2,140,087 Anters @ Tk. 10,00 each         24,800           12. Instance Explance Capital         12,110         140,203           Less: Transfere to Dividen Equalisation Fund         10,2131         120,424           13. Dividend Equalisa		Receivable from Outdoor Patient			
Receivable from PDR Interest         100           Advance, Deposits & Prepayments :         3,092         10,446           Advance for Capital Item         3,000         3,000         3,000           Security Monty & Deposit         1,338         1,538         1,538         1,538           Prepayments         8,639         3,337         2,862         3,338           Opening Balance         13,528         15,758         15,758         15,758           Cosing Balance         13,528         15,758         15,755         15,625         16,658           Cosing Balance         12,577         2,2000         2,285         16,658         16,718         44,386           Lines: Adjusted during the year         2,557         2,0000         2,557         2,0000         2,2700           Cash in hand         752         1,688         44,386					
9.092         10.045           Advance Josposits & Prepayments :         3.000         <			195		
8. Advance, Deposite 8. Prepayments:         0.000           Advance for Work & others         2,802         3,216           Advance for Capital Item         3,000         3,000           Security Monty & Deposit         1,538         1,538           Prepayments         1,538         1,538           9. Advance Income Tax         0,6399         6,389           Opening Balance         13,528         15,788           Advance Income Tax         0,2697         2,885           Cless: Adjusted during the year         2,607         2,885           Cless: Balance         10,2691         5,183           Closing Balance         12,977         1,658           Closing Balance         2,297         2,080           Cash th bank         2,3786         22,700           Cash Balance         12,110         140,203           Cash Balance         12,110         140,203           Less: Transferred to Dividend Equalisation Fund         111,284         9,438           Add: Prior year adjustment of Investment of Associate         -         76           Less: Transferred to Dividend Equalisation Fund:         111,284         121,444           Opening Balance         2,955         2,955           Add: To		Receivable from FDR Interest	- 0.002		
Advance for Work & others         2.802         3.216           Advance for Capital Item         3.600         3.000           Security Money & Deposit         1.528         1.530           Prepayments         8.639         1.532           S. Advance Income Tax         8.639         1.528           Opening Balance         1.528         1.528           Opening Balance         1.528         1.6883           Less: Adjusted during the year         1.5281         1.6883           Closing Balance         12.974         1.5282           10. Cash & Cash Eculvalents :         2.097         1.6883           Union Bank FDR         2.297         1.6883           Union Bank FDR         2.297         1.6883           2.18.00.897 shares (3) Tk. 10.00 each         218.009         198.190           2.18.00.897 shares (3) Tk. 10.00 each         218.009         198.190           2.18.00.897 shares (3) Tk. 10.00 each         198.09         14.889           4.28. Frior Year Adjustment of Associate         -         9.438           Add: Total Comprehensive income for the year         20.153         72.114           13. Dividend Equalisation Fund:         7.655         2.919           Add: Total Comprohensive income for the year		Advance Deverte & D	9,092		10,048
Advance for Capital Item         3.000         5.000           Security Money & Deposit         1.533         1.533           Prepayments         1.299         5.383           Coning Balance         2.067         2.885           Advance Income Tax         2.067         2.885           Coning Balance         15.237         2.885           Less: Adjusted during the year         2.651         6.155           Closing Balance         12.974         15.157           Cash In hard         752         1.688           Union Bank FOR         2.957         20.000           Cash In hard         752         1.689           Cash In hard         752         1.689           Cash In Scaber Edd up Casital:         218.009         198.190           21.18.00.937 shares (G TK. 10.00 each         218.009         198.190           12.Retained Earnins         101.291         100.203           Opening Balance         121.110         140.203           Less: Transferre Os Park Capital         19.819         9.438           Less: Transferre to Dividend Equalisation Fund:         101.291         102.023           Add: Total Comprehensive income for the year         20.153         12.144           1					
Security Money & Deposit         1.538         1.538           Prepayments         1.538         1.538           PAdvance Income Tax         8.639         13.137           Opening Balance         13.228         15.788           Add: Paid during the year         2.627         2.895           Less: Adjusted during the year         2.627         16.625           Cost B Cash Equivalents :         13.528         16.525           Cash In hand         752         1.688           Union Bank FDR         2.587         20.000           Cash at bank         63.786         22.706           11. Issued, Subscribed and Paid up Capital:         2.180.099         198.190           2.43.00.897 shares @ Tk. 10.00 each         218.009         198.190           2.ess: Dividend Paid         19.819         9.443           Less: Dividend Paid         19.819         9.443           Less: Dividend Paid         19.819         9.443           Less: Prior Year Adjustment of Associate         -         76           Less: Transferred to Dividend Equalisation Fund         121.444         121.140           13. Dividend Equalisation Fund         124.644         124.144           Less: Transferred to Defreed tax Liabilities (note 14.01)					
Prepayments         1.399         6.383           9. Advance income Tax         8.639         13.197           Opening Balance         13.522         15.788           Add: Paid during the year         2.657         2.885           Less: Adjusted during the year         2.651         16.859           Cash in hand         752         1.688           Union Bank FDR         2.557         22000           Cash in hand         752         1.688           Union Bank FDR         2.557         22000           Cash in bank         2.557         22000           Cash in bank         2.557         22000           Cash in Cost &		Security Money & Denosit			
8. Advance income Tax         8.839         13.197           Opening Balance         13.829         15.786           Add: Paid during the year         2.007         2.085           Less: Adjusted during the year         2.057         15.868           Closing Balance         2.974         13.526           10. Cash & Cash Equivalents :         12.974         13.526           Cash in hand         752         1.658           Union Bank FDR         2.667         22.000           Cash in hand         752         1.658           Union Bank FDR         2.667         22.000           Cash at bank         69.706         22.000           Cash at bank         69.706         22.000           11. Issued, Subscribed and Paid up Capital:         2.18.009         198,190           2.18.00 697 shares @ Tx. 10.00 each         2         9.438           Add: Prior year adjustment of Associate         -         76           Less: Transfer to Share Capital         19.819         9.438           Less: Transfer to Share Capital         19.819         9.438           Less: Transfer to Share Capital         19.819         120.425           Less: Transfer to Share Capital         19.819         9.438 <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
9. Advance income Tax         13.528           Cpenning Balance         13.528           Add: Paid during the year         2.657           Less: Adjusted during the year         2.651           Closing Balance         13.528           Less: Adjusted during the year         13.622           Closing Balance         13.528           Quering Balance         2.657           Cash in hand         752           Cash at bank         63.766           2.100 897 shares (§ Tk. 10.00 each         215.009           11. Issued, Subscribed and Paid up Capital:         2.18.009           2.18.00 897 shares (§ Tk. 10.00 each         215.009           198,190         198,190           12. Retined Earnings         101.291           Opening Balance         121.110           Less: Dividend Paid         19.819           2.18.00 897 shares (§ Tk. 10.00 each         20.153           2.18.01         101.291           12.02.25         76           Less: Prior Year Adjustment of Associate         -           76         22.153           72.11         120.425           Add: Torial Comprehensive Income for the year         20.153           77.12         12.444         121.146 <td></td> <td></td> <td></td> <td></td> <td></td>					
Add: Paid during the year       2,007       2,008         Less: Adjusted during the year       2,651       16,653         Closing Balance       12,974       13,528         Cash in hand       752       1,658         Union Bank FDR       2,057       20,000         Cash in hand       752       1,658         Union Bank FDR       2,057       20,000         Cash at bank       63,796       22,2708         11. Issued, Subscribed and Paid up Capital:       2,18,00,897 shares (0,18,000       144,386         2.18,00,897 shares (0,18,000       121,110       140,203         J.Less: Transfer to Share Capital       198,190       9,438         Less: Dividend Paid       9,438       76         Add: Torla Comprehensive Income for the year       20,153       721         I.Less: Transfer to Dividend Equalisation Fund       101,291       120,424         13. Dividend Equalisation Fund:       00       2,855       2,919         Add: Torlal Comprehensive Income for the year       27,522       2,919         Add: Molition       121,444       121,444       121,444         13. Dividend Equalisation Fund:       00       2,855       2,919         Add: Torlal Comprehensive Income for the year       12		9. Advance Income Tax			
Add: Paid during the year       2,097       2,895         Less: Adjusted during the year       2,651       16,653         Closing Balance       12,274       13,528         10. Cash & Cash Equivalents :       12,074       13,528         Cash in hand       752       1,655         Cash in hand       752       1,655         Union Bank KDR       2,587       20,000         Cash in bank       63,736       22,706         11. Issued, Subscribed and Paid up Capital:       218,009       198,190         2.18.00.897 shares @ Tk. 10.00 each       218,009       198,190         12. Retained Earnings       19,110       140,203         Quering Balance       121,110       140,203         Less: Transfer to Share Capital       19,819       9,438         Less: Prior Year Adjustment       101,291       120,425         Less: Transfer to Dividend Equalisation Fund       121,444       121,444         13. Dividend Equalisation Fund:       20,55       2,919         Add: Total Comprehensive Income for the year       20,555       2,919         Add: Addition       -       36       20,55         14.01. Movement in defarred tax Liability       75,822       -         Closing Balance <td></td> <td></td> <td>13,528</td> <td></td> <td>15.788</td>			13,528		15.788
Less: Adjusted during the year         2.651         5.155           Closing Balance         12.974         13.528           Qash in hand         752         1.658           Union Bank FDR         2.657         20.000           Cash at bank         63.796         22.708           11. Issued, Subscribed and Paid up Capital:         2.167         21.658           2.18.00.897 shares (G Tk. 10.0 each         218.009         198.190           12. Retained Earnings         14.000 each         218.009         198.190           12. Retained Earnings         121.110         140.203         9.438           Add: Plory per adjustment of Investment of Associate         76         9.438           Add: Total Comprehensive Income for the year         20.153         721           Quening Balance         72.153         721           Add: Total Comprehensive Income for the year         20.153         721           Less: Transferred to Dividend Equalisation Fund         121.444         121.144           13. Dividend Equalisation Fund:         2.955         2.919           Opening Balance         2.955         2.919           Add: Addition         -         36           Closing         2.955         2.919 <td< td=""><td></td><td>Add: Paid during the year</td><td></td><td></td><td></td></td<>		Add: Paid during the year			
Closing Balance         12,974         13,522           10. Cash & Cash Equivalents :         752         1,653           Cash in hand         752         1,653           Union Bank FDR         2,567         20,000           Cash at bank         67,735         44,386           11. Issued, Subscribed and Paid up Capital:         2,18,00,87         544,386           2.18,00,87         shares @ Tk. 10.00 each         218,009         198,190           12. Retained Earnings         121,110         140,203           Qeening Balance         121,110         140,203           Less: Transferto Share Capital         19,819         9,433           Less: Transferred to Investment of Associate         -         9,733           Less: Transferred to Dividend Equalisation Fund         121,444         121,444           Less: Transferred to Dividend Equalisation Fund         121,444         121,444           13. Dividend Equalisation Fund:         -         -         36           Closing         2,955         2,919         -         -           Add: Total Comprehensive income for the year         121,444         121,444         121,444         121,444           Less: Transferred to Dividend Equalisation Fund:         -         36 <td< td=""><td></td><td>less: Adjusted during the year</td><td></td><td></td><td></td></td<>		less: Adjusted during the year			
10. Cash & Cash Equivalents :         01000           Cash in hand         752         1,658           Union Bank FDR         2,587         20,000           Cash at bank         67,135         44,385           11. Issued, Subscribed and Paid up Capital:         21,809         198,190           2.16,00,897 shares @ Tk. 10,00 each         218,009         198,190           12. Statiand Earninga         10,00 each         218,009           Opening Balance         121,110         140,203           Less: Transfer to Share Capital         19,819         9,438           Add: Prory ar adjustment of Investment of Associate         -         76           Less: Trior Ser Adjustment         101,291         120,425           Add: Total Comprehensive Income for the year         20,153         721           13. Dividend Equalisation Fund         -         36           Closing         2,965         2,919           Add: Addition         -         36           Closing         2,955         2,955           14.01: Movement in deformed tax Liabilities (note 14,01)         7,582           -         -         -           Opening Balance         27,792         27,792           Closing Balance         2			Name of Street o		
Cash in hand         752         1,658           Union Bank FOR         2,587         20,000           Cash at bank         67,135         44,366           1. Issued, Subscribed and Paid up Capital:         2,18,009         198,190           2,18,00,897 shares @ TK. 10,00 each         218,009         198,190           Opening Balance         121,110         140,203           Less: Transfer to Share Capital         19,819         9,433           Less: Transfer to Share Capital         -         76           Less: Frior Year Adjustment of Investment of Associate         -         76           Less: Frior Year Adjustment         101,291         120,425           Add: Total Comprehensive Income for the year         20,0153         721,144           Less: Transferred to Dividend Equalisation Fund:         -         36           Opening Balance         636,826         2,955         2,919           Add: Addition         -         36         2,955         2,919           Add: Revaluation gain of land         124,049         -         -           Less: Transferred to Deferred tax Liabilities (note 14,01)         7,552         -         -           Opening Balance         636,826         636,826         -         - <td></td> <td></td> <td></td> <td></td> <td>13,320</td>					13,320
Union Bank FDR         2.587         20,000           Cash at bank         63,796         22,708           11. Issued, Subscribed and Paid up Capital:         2,18,009         198,190           2.18,00,897 shares (0) TK.10.00 each         218,009         198,190           12. Retained Earnings         121,110         140,203           Opening Balance         121,110         140,203           Less: Transfer to Share Capital         9,438         44,319           Less: Dividend Paid         9,438         44,411         101,201           Less: Prior Year Adjustment of Investment of Associate         -         76           Less: Transferred to Dividend Equalisation Fund         101,201         120,425           Add: Total Comprehensive Income for the year         20,153         721           13. Dividend Equalisation Fund:         0         121,444         121,110           14. Revaluation Reserve         -         36         29,955         2,919           Add: Addition         -         36         -         -           Closing Balance         636,826         636,826         636,826         -           Add: Revaluation Reserve         -         -         -         -           Opening Balance         27,79			752		1 659
Cash at bank         63.786 67.135         22.708 44,366           11. Issued, Subscribed and Paid up Capital: 2,18,00,897 shares @ Tk. 10.00 each         218,009         198,190           2,18,00,897 shares @ Tk. 10.00 each         218,009         198,190           Opening Balance         121,110         140,203           Less: Transfer to Share Capital         198,190         9,438           Add: Prior year adjustment of Investment of Associate         -         976           Less: Prior Year Adjustment         101,291         120,423           Add: Total Comprehensive Income for the year         22,153         721           Add: Total Comprehensive Income for the year         121,144         121,144           Less: Transferred to Dividend Equalisation Fund         -         36           Closing         2,955         2,955         2,955           13. Dividend Equalisation Fund:         -         36         36,826           Opening Balance         636,826         636,826         36,828           Add: Revaluation Reserve         -         36         -           Opening Balance         2,752         -         -           Add: Revaluation Reserve         -         -         -           Opening Balance         7,582         -		Union Bank FDR			
11. Issued. Subscribed and Paid up Capital:         218,009         198,190           2.18,00,897 shares @ Tk. 10.00 each         218,009         198,190           Opening Balance         121,110         140,203           Opening Balance         121,110         140,203           Less: Transfer to Share Capital         198,190         9,438           Add: Prior year adjustment of Investment of Associate         -         76           Less: Prior Year Adjustment         101,291         120,425           Add: Total Comprehensive Income for the year         22,153         721           Add: Total Comprehensive Income for the year         121,444         121,144           Less: Transferred to Dividend Equalisation Fund:         0         2,955         2,919           Add: Addition         -         36         2,955         2,955           Add: Revaluation Reserve         0         36         2,955         2,955         2,955           14.07. Movement in deferred tax Liabilities (note 14.01)         7,582         -         -         -           14.07. Movement in deferred tax Liabilities (note 14.01)         7,582         -         -         -           14.01. Movement in deferred tax Liabilities (note 14.01)         7,582         -         -         -		Cash at bank	63,796	_	
2.18,00.897 shares @ Tk. 10.00 each       218,009       198,190         12. Retained Earnings       121,110       140,203         Opening Balance       121,110       140,203         Less: Transfer to Share Capital       19,819       9,438         Less: Dividend Paid       -       978         Add: Prior year adjustment of Investment of Associate       -       76         Less: Prior Year Adjustment       -       978         Add: Total Comprehensive Income for the year       20,153       721         121,444       121,444       121,444       121,144         Less: Transferred to Dividend Equalisation Fund       -       -       36         Opening       2,955       2,919       Add: Addition       -       36         Closing       2,955       2,955       2,955       2,955         14.00 Novement in defored tax Liabilities (note 14.01)       7,5824       638,826       Add: Revaluation gain of land       124,099       -         14.01. Movement in defored tax Liabilities (note 14.01)       7,5824       638,826       -       -         Opening Balance       27,792       27,792       27,792       -       -       -       -         14.01. Movement in defored tax Liability       53,374			67,135		44,366
2.18,00.897 shares @ Tk. 10.00 each       218,009       198,190         12. Retained Earnings       121,110       140,203         Opening Balance       121,110       140,203         Less: Transfer to Share Capital       19,819       9,438         Less: Dividend Paid       -       978         Add: Prior year adjustment of Investment of Associate       -       76         Less: Prior Year Adjustment       -       978         Add: Total Comprehensive Income for the year       20,153       721         121,444       121,444       121,444       121,144         Less: Transferred to Dividend Equalisation Fund       -       -       36         Opening       2,955       2,919       Add: Addition       -       36         Closing       2,955       2,955       2,955       2,955         14.00 Novement in defored tax Liabilities (note 14.01)       7,5824       638,826       Add: Revaluation gain of land       124,099       -         14.01. Movement in defored tax Liabilities (note 14.01)       7,5824       638,826       -       -         Opening Balance       27,792       27,792       27,792       -       -       -       -         14.01. Movement in defored tax Liability       53,374		11. Issued. Subscribed and Paid up Capital:			
12. Retained Earnings         1000000000000000000000000000000000000		2,18,00,897 shares @ Tk. 10.00 each	218.009		198 190
Opening Balance         121,110         140,203           Less: Transfer to Share Capital         19,819         9,438           Add: Prior year adjustment of Investment of Associate         -         76           Less: Prior Year Adjustment         -         978           Add: Total Comprehensive Income for the year         101,291         120,425           Add: Total Comprehensive Income for the year         101,291         120,425           Add: Total Comprehensive Income for the year         101,294         121,444           Less: Transferred to Dividend Equalisation Fund         121,444         121,144           13. Dividend Equalisation Fund:         -         -         36           Opening         2,955         2,919         .         .           Add: Addition         -         -         36         .           Opening Balance         636,826         636,826         .         .           Closing         -         -         35,374         27,792         .           Less: Transferred to Deferred tax Liabilities (note 14.01)         7,582         .         .         .           Closing Balance         27,792         27,792         .         .         .         .         .         .         .				-	100,100
Less: Transfer to Share Capital       19,819       9,338         Less: Dividend Paid       9,438         Add: Prior year adjustment of Investment of Associate       76         Less: Prior Year Adjustment       101,291         Add: Total Comprehensive Income for the year       20,153         Add: Total Comprehensive Income for the year       121,444         Less: Transferred to Dividend Equalisation Fund       1         13. Dividend Equalisation Fund:       2,955         Opening       2,955         Add: Addition       -         Opening Balance       636,826         Add: Revaluation gain of land       124,099         Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582         Closing Balance       27,792         Add: Provision made during the year for temporary       43,051         Add: Transferred for Revaluation Reserve (note 14.01)       7,582         Opening Balance       27,792         Add: Provision made during the year for temporary       43,051         Add: Transferred from Revaluation Reserve (note 14.01)       7,582         15.01       Deferred tax Liability       17,582         I.       Deferred tax on PPE       21,136         Carrying amount (Accounting base)       312,136       215,246<		Opening Balance	121.110		140 203
Add: Prior year adjustment of Investment of Associate       76         Less: Prior Year Adjustment       978         Add: Total Comprehensive Income for the year       20,153         Add: Total Comprehensive Income for the year       20,153         Less: Transferred to Dividend Equalisation Fund       121,444         121,444       121,144         121,444       121,144         121,444       121,144         121,444       121,144         121,444       121,110         13. Dividend Equalisation Fund:       2,955         Opening       2,955         Add: Addition       -         0pening Balance       636,826         Add: Revaluation Reserve       -         Opening Balance       636,826         Add: Revaluation gain of land       124,099         Less: Transferred to Deferred tax Liabilities (note 14.01)       753,243         636,826       -         Opening Balance       27,792         14.01. Movement in deferred tax Liabilities       -         Closing Balance       27,792         15.01 Deferred Tax Liabilities       -         Opening Balance       27,792         Add: Transferred from Revaluation Reserve (note 14.01)       7,582					
Less: Prior Year Adjustment       -       978         Add: Total Comprehensive Income for the year       101,291       120,425         20,153       721         121,444       121,144         Less: Transferred to Dividend Equalisation Fund       -         13. Dividend Equalisation Fund:       -         Opening       2,955         2,955       2,919         Add: Addition       -         Opening Balance       636,826         Add: Revaluation Reserve       -         Opening Balance       636,826         Add: Revaluation gain of land       124,099         Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582         Closing Balance       27,792         Opening Balance       21,792         Opening Balance       3,051         Add: Provision made during the year for temporary       43,051         4difference(Not: 51,01)       (1,760)         Add: Transferred from Revaluation Reserve (note 14.01)       7,582         C			-		
Add: Total Comprehensive Income for the year       101,291       120,425         Add: Total Comprehensive Income for the year       20,153       721         Less: Transferred to Dividend Equalisation Fund       121,444       121,146         13. Dividend Equalisation Fund:       2,955       2,955         Opening       2,955       2,955         Add: Addition       -       36         Closing       2,955       2,955         14. Revaluation Reserve       0       636,826         Opening Balance       636,826       636,826         Add: Revaluation gain of land       124,099       -         Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582       -         Closing Balance       27,792       27,792       -         Opening Balance       27,792       -       -         Opening Balance       27,792       -       -         Opening Balance       7,582       -       -         Opening Balance       7,582       -       -         Opening Balance       7,582       -       -         Opening Balance       25,976       43,051       43,323         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -		Less: Prior Year Adjustment of Investment of Associate	10.2		
Add: Total Comprehensive Income for the year       20,153       721         Less: Transferred to Dividend Equalisation Fund       121,444       121,146         13. Dividend Equalisation Fund:       38         Opening       2,955       2,919         Add: Addition       -       36         Closing       2,955       2,955         14. Revaluation Reserve       -       36         Opening Balance       636,826       636,826         Add: Revaluation gain of land       124,099       -         Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582       -         Closing Balance       35,374       27,792       -         Opening Balance       27,792       27,792       -       -         Opening Balance       35,374       27,792       -       -         Opening Balance       7,582       -       -       -       -         Opening Balance       7,582       -			101,291	_	
Less: Transferred to Dividend Equalisation Fund       121,444       121,110         13. Dividend Equalisation Fund:       2,955       2,919         Add: Addition       2,955       2,919         Add: Addition       36       2,955         Closing       2,955       2,955         14. Revaluation Reserve       36       36         Opening Balance       636,826       636,826         Add: Revaluation gain of land       124,099       -         Less: Transferred to Deferred tax Liabilities (note 14.01)       7.582       -         Closing Balance       35,374       27,792       -         Opening Balance       35,374       27,792       -         Opening Balance       7,792       -       -       -         Opening Balance       7,792       -       -       -         Opening Balance       7,792       -       -       -       -         Opening Balance       11,760       (272)       -       -       -       -         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -       -       -       -       -       -       -       -       -       -       -       -       -       - <t< td=""><td></td><td>Add: Total Comprehensive Income for the year</td><td></td><td></td><td></td></t<>		Add: Total Comprehensive Income for the year			
121,444         121,144           13. Dividend Equalisation Fund:         0pening         2,955         2,919           Add: Addition         36         36         36           Closing         2,955         2,955         2,955           14. Revaluation Reserve         0pening Balance         636,826         636,826           Add: Revaluation gain of land         124,099         -         -           Less: Transferred to Deferred tax Liabilities (note 14.01)         7,582         -         -           14.01. Movement in deferred tax liability         35,374         27,792         -         -           Closing Balance         27,792         27,792         -         -         -         -           Opening Balance         27,792         -         -         -         -         -           Opening Balance         27,792         -		Loop: Transformed to Dividen at Examine the structure	121,444		
13. Dividend Equalisation Fund:         Opening       2,955       2,919         Add: Addition       -       36         Closing       2,955       2,955         14. Revaluation Reserve       0pening Balance       636,826         Opening Balance       636,826       636,826         Add: Revaluation gain of land       124,099       -         Less: Transferred to Deferred tax Liabilities (note 14.01)       7.582       -         Closing Balance       27,792       27,792         Opening Balance       27,792       -         Opening Balance       1,760       (27)		Less. Transiened to Dividend Equalisation Fund	121 444		
Opening         2,955         2,919           Add: Addition         -         36           Closing         2,955         2,955           14. Revaluation Reserve         2,955         2,955           Opening Balance         636,826         636,826           Add: Revaluation gain of land         124,099         -           Less: Transferred to Deferred tax Liabilities (note 14.01)         7,582         -           Closing Balance         35,374         27,792           Opening Balance         27,792         27,792           Opening Balance         7,582         -           Opening Balance         7,582         -           Opening Balance         7,582         -           Opening Balance         14,000         (272)           Add: Provision made during the year for temporary         43,051         43,323           Add: Transferred from Revaluation Reserve (note 14.01)         7,582         -           15.01         Deferred tax liability is arrived at as follows :         -           I         Deferred tax no PPE         -           Carrying amount (Accounting base)         312,136         315,246           Carrying amount (Accounting base)         250,968         247,427					121,110
Add: Addition       -       36         Closing       2,955       2,955         14. Revaluation Reserve       0pening Balance       636,826         Add: Revaluation gain of land       124,099       -         Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582       -         14.01. Movement in deferred tax Liability       753,343       636,826         Closing Balance       27,792       -         Opening Balance       27,792       27,792         Opening Balance       7,582       -         15. Deferred Tax Liabilities       7,582       -         Opening Balance       43,051       43,323         Add: Provision made during the year for temporary       43,051       43,323         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         15.01       Deferred tax liability is arrived at as follows :       -       -         1       Deferred tax on PPE       -       -       -         Carrying amount (Accounting base)       312,136       315,246       -         Carrying amount (Accounting base)       312,136       217,427       -       -         Taxable/(deductible) temporary difference       61,168       67,819       -		13. Dividend Equalisation Fund:			
Closing2,9552,95514. Revaluation Reserve Opening Balance636,826636,826Add: Revaluation gain of land124,099-Less: Transferred to Deferred tax Liabilities (note 14.01)7,582-14.01. Movement in deferred tax liability Closing Balance35,37427,79227,79227,79227,792Opening Balance35,37427,792Opening Balance7,582-Opening Balance7,582-Opening Balance43,05143,323Add: Provision made during the year for temporary difference(Note: 15.01)(1,760)(272)Add: Transferred from Revaluation Reserve (note 14.01)7,582-15.01Deferred tax liability is arrived at as follows :i.Deferred tax on PPE312,136315,246Carrying amount (Accounting base)312,136315,246247,427Taxable/(deductible) temporary difference61,16867,819Permanent differences415415415Net Taxable/(deductible) temporary difference60,75367,404Deferred tax Liability/(Assets) @ 22.50%13 66911 166		Opening	2,955		2,919
14. Revaluation Reserve Opening Balance     636,826       Add: Revaluation gain of land     124,099       Less: Transferred to Deferred tax Liabilities (note 14.01)     7,582       14.01. Movement in deferred tax Liability     753,343       Closing Balance     35,374       Opening Balance     27,792       Opening Balance     27,792       15. Deferred Tax Liabilities     7,582       Opening Balance     27,792       Add: Provision made during the year for temporary difference(Note:15.01)     (1,760)       Add: Transferred from Revaluation Reserve (note 14.01)     7,582       15.01     Deferred tax liability is arrived at as follows :     -       I.     Deferred tax liability is arrived at as follows :     -       I.     Deferred tax liability is arrived at as follows :     -       I.     Deferred tax liability is arrived at as follows :     -       I.     Deferred tax liability is arrived at as follows :     -       I.     Deferred tax on PPE     -       Carrying amount (Accounting base)     312,136     315,246       Carrying amount (Tax base)     250,968     247,427       Taxable/(deductible) temporary difference     61,168     67,819       Permanent differences     415     415       Net Taxable/(deductible) temporary difference     60,753     67,404<		Add: Addition	-		36
Opening Balance         636,826         636,826           Add: Revaluation gain of land         124,099         -           Less: Transferred to Deferred tax Liabilities (note 14.01)         7,582         -           14.01. Movement in deferred tax liability         753,343         636,826           Closing Balance         35,374         27,792           Opening Balance         27,792         27,792           Opening Balance         7,582         -           15. Deferred Tax Liabilities         -         -           Opening Balance         43,051         43,323           Add: Provision made during the year for temporary difference(Note:15.01)         (1,760)         (272)           Add: Transferred from Revaluation Reserve (note 14.01)         7,582         -           15.01         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liabilit		Closing	2,955		2,955
Opening Balance         636,826         636,826           Add: Revaluation gain of land         124,099         -           Less: Transferred to Deferred tax Liabilities (note 14.01)         7,582         -           14.01. Movement in deferred tax liability         753,343         636,826           Closing Balance         35,374         27,792           Opening Balance         27,792         27,792           Opening Balance         7,582         -           15. Deferred Tax Liabilities         -         -           Opening Balance         43,051         43,323           Add: Provision made during the year for temporary difference(Note:15.01)         (1,760)         (272)           Add: Transferred from Revaluation Reserve (note 14.01)         7,582         -           15.01         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liability is arrived at as follows :         -         -           1         Deferred tax liabilit					
Add: Revaluation gain of land       124,099       -         Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582       -         14.01. Movement in deferred tax liability       753,343       636,826         14.01. Movement in deferred tax liability       753,343       636,826         Closing Balance       35,374       27,792         Opening Balance       27,792       27,792         Add: Provision made during the year for temporary       43,051       43,323         Add: Provision made during the year for temporary       (1,760)       (272)         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         15.01       Deferred tax liability is arrived at as follows :       -       -         i.       Deferred tax on PPE       -       -         Carrying amount (Accounting base)       312,136       315,246         Carrying amount (Tax base)       250,968       247,427         Taxable/(deductible) temporary difference       61,168       67,819         Permanent differences       415       415         Net Taxable/(deductible) temporary difference       60,753       67,404         Deferred tax Liability/(Assets) @ 22,50%       13,669       15,166					
Less: Transferred to Deferred tax Liabilities (note 14.01)       7,582         14.01. Movement in deferred tax liability       753,343         Closing Balance       35,374         Opening Balance       27,792         15. Deferred Tax Liabilities       7,582         Opening Balance       7,582         15. Deferred Tax Liabilities       7,582         Opening Balance       43,051         Add: Provision made during the year for temporary       (1,760)         difference(Note:15.01)       (1,760)         Add: Transferred from Revaluation Reserve (note 14.01)       7,582         15.01       Deferred tax liability is arrived at as follows :       43,051         1       Deferred tax on PPE       43,051         Carrying amount (Accounting base)       312,136       315,246         Carrying amount (Tax base)       250,968       247,427         Taxable/(deductible) temporary difference       61,168       67,819         Permanent differences       415       415         Net Taxable/(deductible) temporary difference       60,753       67,404         Deferred tax Liability/(Assets) @ 22,50%       13,669       15,166					636,826
14.01. Movement in deferred tax liability       753,343       636,826         14.01. Movement in deferred tax liability       35,374       27,792         Opening Balance       27,792       27,792         15. Deferred Tax Liabilities       7,582       -         Opening Balance       43,051       43,323         Add: Provision made during the year for temporary       (1,760)       (272)         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         15.01       Deferred tax liability is arrived at as follows :       -       -         i.       Deferred tax on PPE       312,136       315,246         Carrying amount (Accounting base)       312,136       315,246         Carrying amount (Tax base)       312,136       315,246         Taxable/(deductible) temporary difference       61,168       67,819         Permanent differences       415       415         Net Taxable/(deductible) temporary difference       60,753       67,404         Deferred tax Liability/(Assets) @ 22.50%       13 669       15 166		Add: Revaluation gain of land			-
14.01. Movement in deferred tax liability       35,374       27,792         Closing Balance       27,792       27,792         Opening Balance       7,582       -         15. Deferred Tax Liabilities       -       -         Opening Balance       43,051       43,323         Add: Provision made during the year for temporary       (1,760)       (272)         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         15.01       Deferred tax liability is arrived at as follows :       -       -         i.       Deferred tax on PPE       -       -         Carrying amount (Accounting base)       312,136       315,246         Carrying amount (Tax base)       250,968       247,427         Taxable/(deductible) temporary difference       61,168       67,819         Permanent differences       415       415         Net Taxable/(deductible) temporary difference       60,753       67,404         Deferred tax Liability/(Assets) @ 22,50%       13,669       15,166		Less. Hansiened to Delened tax Liabilities (hole 14.01)			626 926
Closing Balance35,37427,792Opening Balance27,79227,792 <b>15. Deferred Tax Liabilities7,582</b> -Opening Balance43,05143,323Add: Provision made during the year for temporary difference(Note:15.01)(1,760)(272)Add: Transferred from Revaluation Reserve (note 14.01)7,582- <b>15.01Deferred tax liability is arrived at as follows :</b> i. <b>48,87343,05115.01Deferred tax on PPE</b> Carrying amount (Accounting base)312,136315,246Carrying amount (Tax base)250,968247,427Taxable/(deductible) temporary difference61,16867,819Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404 <b>Deferred tax Liability/(Assets) @ 22,50%13,66915,166</b>		14.01. Movement in deferred tax liability	100,040		030,020
Opening Balance27,79227,792 <b>15. Deferred Tax Liabilities</b> Opening Balance43,05143,323Add: Provision made during the year for temporary difference(Note:15.01)(1,760)(272)Add: Transferred from Revaluation Reserve (note 14.01)7,582- <b>15.01Deferred tax liability is arrived at as follows :</b> i. <b>43,05143,05115.01Deferred tax liability is arrived at as follows :</b> Carrying amount (Accounting base)312,136315,246Carrying amount (Tax base)312,136247,427Taxable/(deductible) temporary difference61,16867,819Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404 <b>Deferred tax Liability/(Assets) @ 22,50%13,66915,166</b>		Closing Balance	35,374		27,792
15. Deferred Tax LiabilitiesOpening Balance43,051Add: Provision made during the year for temporary difference(Note:15.01)(1,760)Add: Transferred from Revaluation Reserve (note 14.01)7,582Add: Transferred from Revaluation Reserve (note 14.01)7,58215.01Deferred tax liability is arrived at as follows :i.Deferred tax on PPECarrying amount (Accounting base)312,136Carrying amount (Tax base)312,0968Taxable/(deductible) temporary difference61,168Permanent differences415At15415Net Taxable/(deductible) temporary difference60,753Deferred tax Liability/(Assets) @ 22,50%13 66915 166		Opening Balance			
Opening Balance43,05143,323Add: Provision made during the year for temporary difference(Note:15.01)(1,760)(272)Add: Transferred from Revaluation Reserve (note 14.01)7,582-Add: Transferred from Revaluation Reserve (note 14.01)7,582-15.01Deferred tax liability is arrived at as follows :43,051i.Deferred tax on PPE312,136315,246Carrying amount (Accounting base)312,136315,246Carrying amount (Tax base)250,968247,427Taxable/(deductible) temporary difference61,16867,819Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404Deferred tax Liability/(Assets) @ 22,50%13 66915 166		15 Deferred Tax Liebilities	7,582		-
Add: Provision made during the year for temporary difference(Note:15.01)       (1,760)       (272)         Add: Transferred from Revaluation Reserve (note 14.01)       7,582       -         48,873       43,051         15.01       Deferred tax liability is arrived at as follows :       48,873       43,051         i.       Deferred tax on PPE       312,136       315,246         Carrying amount (Accounting base)       312,0968       247,427         Taxable/(deductible) temporary difference       61,168       67,819         Permanent differences       415       415         Net Taxable/(deductible) temporary difference       60,753       67,404         Deferred tax Liability/(Assets) @ 22,50%       13 669       15 166			43.051		42 222
difference(Note:15.01)(1,760)(272)Add: Transferred from Revaluation Reserve (note 14.01)7,582-48,87343,051-15.01Deferred tax liability is arrived at as follows :48,873i.Deferred tax on PPE312,136Carrying amount (Accounting base)312,136Carrying amount (Tax base)250,968Taxable/(deductible) temporary difference61,168Permanent differences415Net Taxable/(deductible) temporary difference60,753Deferred tax Liability/(Assets) @ 22,50%13 669			45,051		43,323
Add: Transferred from Revaluation Reserve (note 14.01)       7,582 <b>15.01</b> Deferred tax liability is arrived at as follows :         i.       Deferred tax on PPE         Carrying amount (Accounting base)       312,136         Carrying amount (Tax base)       250,968         Taxable/(deductible) temporary difference       61,168         Permanent differences       415         Net Taxable/(deductible) temporary difference       60,753         Deferred tax Liability/(Assets) @ 22,50%       13 669		difference(Note:15.01)	(1,760)		(272)
15.01       Deferred tax liability is arrived at as follows :         i.       Deferred tax on PPE         Carrying amount (Accounting base)       312,136         Carrying amount (Tax base)       250,968         Taxable/(deductible) temporary difference       61,168         Permanent differences       415         Net Taxable/(deductible) temporary difference       60,753         Deferred tax Liability/(Assets) @ 22,50%       13 669		Add: Transferred from Revaluation Reserve (note 14.01)			
Carrying amount (Accounting base)312,136315,246Carrying amount (Tax base)250,968247,427Taxable/(deductible) temporary difference61,16867,819Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404Deferred tax Liability/(Assets) @ 22,50%13,66915,166			48,873	<u> </u>	43,051
Carrying amount (Tax base)250,968247,427Taxable/(deductible) temporary difference61,16867,819Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404Deferred tax Liability/(Assets) @ 22,50%13,66915,166	1.		010 100		
Taxable/(deductible) temporary difference61,16867,819Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404Deferred tax Liability/(Assets) @ 22,50%13,66915,166					
Permanent differences415415Net Taxable/(deductible) temporary difference60,75367,404Deferred tax Liability/(Assets) @ 22,50%13,66915,166					
Net Taxable/(deductible) temporary difference110Deferred tax Liability/(Assets) @ 22,50%13 669					
Deferred tax Liability/(Assets) @ 22.50% 13.669 15.166					
Deterred tax Liability/(Assets) @ 22.50% 13,669 15,166					
		Deterred tax Liability/(Assets) @ 22.50% Page 6 of 11	13,669		15,166

			As at		As at
			March, 31		June, 30
			2024	L	2023
	Deferred for an Diable of the Arrest		F	igure in Taka"000"	
II.	Deferred tax on Right of Use Assets		4.400		0.005
	Carrying amount (Accounting base) Carrying amount (Tax base)		1,198		2,395
			-		-
	Taxable/(deductible) temporary difference		1,198		2,395
	Deferred tax Liability/(Assets) @ 22.50%		270	=	539
iii.	Deferred tax on Lease Liabilities				
m.	Carrying amount (Accounting base)		740	Г	740
	Carrying amount (Tax base)		742		742
			-	L	-
	Taxable/(deductible) temporary difference		(742)	-	(742)
	Deferred tax Liability/(Assets) @ 22.50%		(167)	=	(167)
iv.	Deferred tox on obore of prefit on Investmen	4.0			
IV.	Deferred tax on share of profit on Investmen	ts	<b>F 070</b>		5044
	Carrying amount (Accounting base)		5,973		5,944
	Carrying amount (Tax base)		7,335		7,335
	Taxable/(deductible) temporary difference		(1,362)	_	(1,391)
	Deferred tax Liability/(Assets) @ 20%		(272)	_	(278)
	Deferred tax on reveluation of monorty plan	• • • • • • • • • • • • • • • • •			
v.	Deferred tax on revaluation of property, plan	t and equipm	ient:		
	Carrying amount (Accounting base)		884,345		694,800
	Carrying amount (Tax base)		-		-
	Taxable/(deductible) temporary difference		884,345		694,800
	Deferred tax Liability/(Assets) @ 4%		35,374		27,792
	Total deferred tax liability as on Mar 31, 2024	L .	48,873		43,052
	Movement of Deferred Tax on PL Items				
	Opening Deferred Tax Liability		15,260		15,531
	Expense/(Income) during the year		(1,760)		(271)
	Closing Deferred Tax Liability		13,500		15,260
				_	
	16 Lease Liability				
	Opening Balance		2,556		4,079
	Addition during the year		-		-
	Finance costs during the year		126		292
	Payments during the year		(1,361)		(1,815)
	Closing Liability		1,321		2,556
				_	
	<u>16.01</u> Lease Liability				
	Lease Liability-Current		579		1,814
	Lease Liability-Non Current		742		742
			1,321		2,556
	d T Laura Tana Laura				· · · ·
	17. Long Term Loan a. Principal Amount				
	Opening Balance		39,773		55,000
	Add: Addition during the year		-		-
			39,773		55,000
	Less: Repayment		13,445		<b>15,227</b>
	Total		26,328		39,773
	b. Interest Amount				,
	Opening Balance				1,551
	Add: Addition during the year		2,630		4,332
	Less: Repayment		2,630		5,883 5,883
	Total		-		-
	Closing Balance		26,328		39,773
	Less: Long Term Loan (Current Portion)		8,000		21,445
	Total		18,328	_	18,328
	All fixed and floating assets are mortgaged again	st long term lo	oan.		
	18 Trade Pavable:				
	18. Trade Payable: Advance Receipt from Patient		1 161		1.076
	Advance Receipt from MTB & Others		1,161 452		1,076 539
	Current Liability for Expenses		452 737		733
	Current Liabilities for Supply		13,153		15,493
	Workers profit participation fund (note 18.01)		15,255		13,973
			30,758	· · · · · · · · · · · · · · · · · · ·	31,813
		Page 7 of 11			

# Page 7 of 11 \_\_\_\_\_

	As at March, 31 2024	As at June, 30 2023
	Figure in T	aka"000"
18.01. Workers profit participation fund :		
Opening Balance Less: Paid During the year	13,973	14,770 2,377
Add. Description models in the	13,973	12,393
Add: Provision made during the year Add: Interest Charged for the year	1,282	155
Add. Interest onlarged for the year	15,255	1,425 13,973
19. Long Term Loan (Current Portion)		
Closing Balance	8,000	21,445
20. Other Payables		
Suppliers & Others Vat	935	514
Suppliers & Others Tax	910	446
Managing Directors Salary Tax	268	-
	2,113	960
21. Provision & Accruals:		
Utility Bills	1,386	1,912
Salary & Allowance Others	8,799	4,156
	<u> </u>	<u>304</u> 6,372
		0,072
22. Provision for Income Taxes		
Opening Balance Less: Adjusted during the year (Note-9)	5,352	7,856
Less. Aujusted during the year (Note-9)	<u> </u>	<u>5,155</u> 2,701
Less: Paid During the Year	-	
	2,701	2,701
Add: Provision made during the year	7,251	2,651
	9,952	5,352
23. Unclaimed Dividend		
Opening Balance	973	1,172
Add : Addition during the year	285	982
Loop Canital Market Otabliant' 5	1,258	2,154
Less: Capital Market Stablization Fund Less: Paid during the year		1,172
Less. Faid during the year	1,258	9973

The Above amount of Tk.973,000 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 CMFS as soon as the expiry of 3 years. Hence the amount shall be payable to CMSF on 29th December, 2024.

	March, 31 2024	March, 31 2023
	Figure in Ta	aka''000''
24. Share of Profit / (loss) of Associate :		
Net profit/ (loss) of Associate company	65	99
Share of Profit/ (loss) of Associate company (45% of Tk. 65 )	29	45
25. Revenue		
Medical Services	137,412	111,064
Diagnostic	77,284	68,114
Pharmacy	82,026	74,193
	296,722	253,371
26. Direct Expenses:		
Medical Services	25,759	22,024
Diagnostic	30,338	25,709
Pharmacy	62,361	55,110
	118,458	102,843

	March, 31 2024		March, 31 2023
27. Administrative Expenses:		Figure in Taka"000"	
Salary & Allowance	82,619		70.004
Managing Director's Salary	6,201		76,691 6,177
Utility Bills	14,214		12,221
Repair	9,184		6,044
Depreciation	17,331		17,410
Depreciation on Right of Use Assets	1,198		1,198
Printing Bad debt	1,685		1,527
Others	1,546		272
	19,330 <b>153,308</b>		19,115 <b>140,655</b>
28.Financial Expenses		_	
Interest on Term Loan	2,630		3,395
Interest on Lease Liability	126		232
	2,756		3,627
29. Non Operating Income			
Rent Received	2,390		2,530
FDR Interest	1,205		2,530
Bank Interest	342		223
Referral Income	491		327
Others	270		679
	4,698		5,458
30. Current year's Tax	7,251		2,540
i. Regular Tax			
Net profit before tax as per profit & loss Account	25,644		11,189
Less: Profit/(Loss) from Investments	29		45
	25,614		11,145
Add: Items of charges to be considered separately:			
Accounting depreciation	17,331		17,410
Depreciation on RoU Assets	1,198		1,198
Finance Cost on Lease Liabilities	126		232
	18,655	_	18,840
Less: Admissible items:			
Payments for Leases	1,361		1,361
Tax depreciation	10,680		17,334
	12,041	_	18,695
Total business income during the year	32,228		11,290
Regular Tax on business income @ 22.5%	7,251		2,540
	7,251		2,540
	,		_,

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

a ) Detailed break-up of shareholders equity:	As at March, 31 2024	As at June, 30 2023
	Figure in Ta	ka''000''
Share Capital (note- a.01)	218,009	198,190
Retained Earnings (note- a.02)	121,444	121,110
Revaluation Reserve (note- a.03)	753,343	636,826
Dividend Equalisation Fund	2,955	2,955
Total Equity	1,095,751	959,081

<u>a.01</u>	, Paid-up capital:				
Type of Share	No. of Shares	Face value	Issu Date	Fig	jure in Taka"000"
Ordinary Share	6,000	10.00	10/11/1997	60.000	60.000
Bonus Share	600	10.00	23/04/2005	60,000 6,000	60,000 6,000
Bonus Share	990	10.00			
Bonus Share	1,214		26/01/2010	9,900	9,900
		10.00	08/02/2012	12,140	12,140
Bonus Share	1,584	10.00	24/01/2013	15,844	15,844
Bonus Share	3,117	10.00	26/01/2014	31,170	31,170
Bonus Share	1,351	10.00	07/01/2015	13,510	13,510
Bonus Share	1,486	10.00	26/12/2016	14,860	14,860
Bonus Share	1,634	10.00	28/12/2017	16,340	16,340
Bonus Share	899	10.00	05/01/2020	8,988	8,988
Bonus Share	944	10.00	09/01/2023	9,438	9,438
Bonus Share	1,982	10.00	15/01/2024	19,819	
Total	: 21,800,897 shares @	Tk. 10.00 each		218,009	198,190
<u>a.02</u> ,	Retained Earnings				
Openi	ng Balance			121,110	140,203
	Dividend Paid			-	9,438
TOUR BURNE	Transfer to Share Capital			19,819	9,438
	Prior year adjustment of Inv	estment of Associa	ate	-	76
	Prior Year Adjustment				978
				101,291	120,425
Add: 1	Total Comprehensive Incor	ne for the year		20,153	721
				121,444	121,146
Less:	Transferred to Dividend Ed	qualisation Fund		-	36
Retair	ned Earnings			121,444	121,110
				As at March, 31 2024 Fig	As at June, 30 2023 jure in Taka''000''
<u>a.03,</u>	Revaluation Reserve			000 000	636 836
	Opening Balance	and		636,826	636,826
	Add: Revaluation gain of I Less: Transferred to Defe		noto 14 01)	124,099 7,582	
	Less. Transferred to Dele	neu las Liabilities (	1010 14.01)	753,343	636,826
				100,040	000,020
b) Ne	t Asset Value Per Share (	NAV)			
	Assets			1,226,769	1,089,931
	Total liabilities :			131,018	130,850
	Current Liabilities			67,943	62,121
	nt Liabilities			63,075	68,729
Net A				1,095,751	959,081
	er of outstanding shares a	t the year end		21,801	21,801
	sset Value Per Share (NA)			50.26	43.99
				March, 31	March, 31
	sic and diluted Earnings	Per Share:		2024	2023
	Earning Per Share:				jure in Taka"000"
	Attributable to ordinary sha			20,153	8,721
	er of outstanding shares a	t the year end		21,801	21,801
Basic	Earning per Share (EPS)			0.92	0.40

# 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	50,965	38,624
Number of outstanding shares at the year end	21,801	21,801
Net operating cash flows per share (NOCFPS)	2.34	1.77

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

For the third quarter ended March 31, 2024

Particulars	March, 31 2024	March, 31 2023
Profit Before Tax	Figure in Tal	ka''000''
	25,644	11,189
Depreciation	18,529	18,608
Bad debt	1,546	272
(Gain) / Loss on Disposal		
FDR Interest	(1,205)	(1,699)
Bank Interest	(342)	(223)
Investment Income (Share of (Profit) /Loss of Associate)	(29)	(45)
Financial Charges	2,756	3,627
Payment for lease	(1,361)	
(Increase)/Decrease in Inventories	(1,301) (257)	(1,361)
(Increase)/Decrease in Trade and other receivable		(234)
(Increase)/Decrease in Advance, Deposits & Prepayment	689	840
Increase/(Decrease) in Trade Payable	4,498	2,617
Increase/(Decrease) in the Payable	(2,337)	5,235
Increase/(Decrease) in other Payable	1,153	1,376
Increase/(Decrease) in Provision & accruals	2,496	586
Increase/(Decrease) in WPPF	1,282	559
Cash Flows from operation	53,062	41,349
Tax Paid	(2,097)	(2,725)
	50,965	38,624

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

as on 31st March 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	Space rent as per contract	1,361	-
2.00	The Imaging Services Ltd.	Associate company	Space rent as per contract		180
	Purabi General Insurance Company Limited	Common director	Insurance Premium as per contract	248	-
	M.H. Samorita Hospital & Medical College	Common director	Pathology Test as per negotiation	1,270	958

March, 31	June, 30
2024	2023
Figure in Taka"00	0''

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	366	440
	366	440
<li>ii) Compensation of key management personnel</li>		
a) Short-term employee benefits	12,428	17,078
b) Post-employment benefits		-
<ul><li>c) Other long-term benefits</li><li>d) Termination benefits</li></ul>		-
e) Share-based payment	-	-
er en ale baced payment		
	12,428	17,078
	12,420	17,0

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 Resources and Chief Medical Officer.

Company Secretary

ecretary

Managing Director

Faide Baus. Director Chairman