

নিরীক্ষা প্রতিবেদন  
AUDITORS' REPORT

OF

**Samorita Hospital Limited**  
For the year ended on June 30, 2023



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



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



## **Independent Auditors' Report**

**To the Shareholders of**

**Samorita Hospital Limited**

## **Report on the Audit of the Financial Statements**

### **Opinion**

We have audited the financial statements of Samorita Hospital Limited (the Company), which comprise the Statement of Financial Position as of June 30, 2023, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information disclosed in notes 1 to 53 and \*Annexure- "A to C".

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of the company as of June 30, 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

### **Basis for Opinion:**

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



## Our key audit matters

Risk	Our response to the risk
<b>Property, plant &amp; Equipment</b>	
<b>Refer to note no. 4 to the Financial Statements</b>	
<p>The carrying value of PPE as of June 30, 2023, was Tk. 979,864,315. Which is 89.90% of total assets.</p> <p>There are a number of areas where management's judgment impacts the carrying value of PPE and the related value of depreciation and this includes.</p> <ol style="list-style-type: none"> <li>1. Determine which costs meet the criteria for capitalization.</li> <li>2. The estimation of economically useful lives and residual values assigned to property, plant, and equipment.</li> </ol> <p>We identified the carrying value of property, plant, and equipment as a key audit matter because of the high level of management judgment involved and because of its significance to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of PPE included the followings:</p> <ol style="list-style-type: none"> <li>1. Assessing the design, implementation, and operating effectiveness of key internal controls over the completeness, existence, and accuracy of property plant and equipment, including the key internal controls over the estimations of useful economic lives and residual values</li> <li>2. Assessing, on a sample basis, the costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements &amp; invoices, and assessing whether the costs capitalized met the relevant criteria for the capitalization; and</li> <li>3. Evaluating management estimations of useful economic lives and residual values by considering our knowledge of the business.</li> </ol>
<b>Revenue</b>	
<b>Refer to note no. 25 to the Financial Statements</b>	
<p>As at June 30, 2023, the company had total revenue amounting Tk. 334,265,598 reported in the financial statements which are Medical Services, Diagnostic, and Pharmacy.</p> <p>The Company has multiple revenue units including Seat Rent, Admission Fee, Oxygen, O.T.Charge, Dental, Dialysis Unit, Eye Dept, Post Operative Care, Chemo, Aspiration, Pathology, X-Ray, E.C.G, Endoscopy, Ultrasonography, Echo/Colour Doppler, Medicine Sales etc.</p> <p>This matter is considered a key matter due to the level of judgment required to determine the timing of revenue recognition and measurement.</p>	<p>Our procedure includes:</p> <ol style="list-style-type: none"> <li>1. Reviewing the director's assessment of selecting the major customer, ensuring the veracity of the data presented, and assessing management's consideration of this process;</li> <li>2. Assessing completeness and accuracy of the data used for recognition of revenue;</li> <li>3. Considering the adequacy of the financial statement disclosures contained in relation with revenue during the year;</li> <li>4. Evaluating the appropriateness of the notes related to the company's revenue; and</li> <li>5. Examining the long-term contracts with major customers, long-term contracts make it more difficult for customers to switch vendors suddenly.</li> </ol>





### Trade and Other Receivables

Refer to note no. 8 of the financial statements.

As at June 30, 2023, the company had Trade Receivable of amounting Tk. 10,048,242 reported in the financial statements which consists of Receivable from Undischarged Patients, Receivable from Discharged Patients, Receivable from Out Door Patients, Receivable from Pathology Out, Rent Receivable, Receivable from FDR Interest, and Receivable from Institution.

Our procedure includes:

1. We assessed the processes and controls put in place by the company to identify and confirm the existence of receivables;
2. We have obtained aged list of balances and after confirming the same ensure the disclosure accordingly;
3. We have sent balance confirmation letter to Receivables and received reply in this regard which were found in order; and
4. Finally, we assessed the appropriateness and presentation of disclosures against relevant accounting standards and other applicable acts.

### Measurement and Recognition Deferred Tax Liability

Refer to note no. 15 & 30 to the Financial Statements

The Company reported net deferred tax liability total Tk. 43,051,699 as at June 30, 2023 and deferred tax income for the year is Tk. 271,587.

Significant judgment is required in relation to deferred tax liability as their adjustability is dependent on forecasts of the future.

Our procedure includes:

1. Evaluating the design and tested the operational effectiveness of the Company's key controls over the recognition and measurement of Deferred Tax Assets and Liabilities and the assumptions used in estimating the future taxable expense of the company;
2. Assessing the completeness and accuracy of the data used for the estimations of future taxable expense/income;
3. Evaluating the reasonableness of key assumptions, timing of the reversal of temporary differences and the expiration of tax loss carryforwards, recognition, and measurement of Deferred Tax Liability;
4. Testing the tax implications, the reasonableness of estimates and calculations determined by management; and
5. Finally assessed the appropriateness and presentation of disclosures against IAS 12 Income Tax.





Income tax expenses	
Refer to note no. 30 & 15 to the Financial Statements	
The company has different items of income, assets, and provisions, which require significant judgment for both current tax and deferred tax calculation.	<p>Our procedure includes:</p> <p><b>Control test:</b> Testing the effectiveness of the entity's control around the recording and reassessment of the number of tax expenses and related assets and liabilities.</p> <p><b>Test of details:</b> Obtaining supporting documents, checked calculation, and challenged the amount as per our knowledge of corporate taxation both for current and deferred portions.</p> <p><b>Assessing disclosure:</b> Considering the adequacy of the entity's disclosure regarding tax.</p> <p><b>Our result:</b> The results of our testing were satisfactory and we found the level of tax provisioning is acceptable.</p>

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 2020, and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concerned and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

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

### Other Information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.





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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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



### Report on other Legal and Regulatory Requirements

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

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts, records, and other statutory books as required by law have been kept by the Company so far as it appeared from our examinations of those books;
- c) The Statement of Financial Position, Statement of Comprehensive Income, Statement of Changes in Equity, and Statement of Cash Flows of the Company together with the annexed notes dealt with by the report are in agreement with the books of account and returns; and
- d) The expenditure was incurred for the purpose of the Company's business.

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

**Signature** :



**Auditors' Name:** Md. Anwaruzzaman FCA, (Enrolment No.: 1268)

**Date** : 29.10.2023

**Place:** Dhaka

**DVC** : 2310291268AS426537





**Samorita Hospital Limited**  
**Statement of Financial Position**  
As at June 30, 2023

Particulars	Notes	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>ASSETS</b>			
<b>A. Non-current Assets</b>		<b>988,203,066</b>	<b>987,940,686</b>
Property, Plant and Equipment	4.00	979,864,315	978,119,648
Right of Use Assets	5.00	2,395,210	3,992,014
Investment in Associates	6.00	5,943,541	5,829,024
<b>B. Current Assets</b>		<b>101,728,284</b>	<b>134,232,745</b>
Inventories	7.00	20,648,727	20,410,764
Trade and Other Receivables	8.00	10,048,242	10,322,005
Advance, Deposits and Prepayments	9.00	13,136,971	18,250,963
Advance Income Tax	10.00	13,528,106	15,787,129
Cash and Cash Equivalents	11.00	44,366,238	69,461,884
<b>Total Assets (A+B)</b>		<b>1,089,931,350</b>	<b>1,122,173,431</b>
<b>EQUITY AND LIABILITIES</b>			
<b>C. Shareholders' Equity</b>		<b>959,080,646</b>	<b>968,699,854</b>
Paid-up Capital	12.00	198,189,970	188,752,360
Retained Earnings	13.00	121,109,682	140,202,521
Dividend Equalization Fund	13.01	2,955,039	2,919,018
Revaluation Reserve	14.00	636,825,955	636,825,955
<b>D. Non-current Liabilities</b>		<b>62,121,418</b>	<b>81,078,534</b>
Deferred Tax Liabilities	15.00	43,051,699	43,323,286
Lease Liability	16.01	741,641	2,264,355
Long Term Loan	17.00	18,328,078	35,490,893
<b>E. Current Liabilities</b>		<b>68,729,286</b>	<b>72,395,043</b>
Trade Payables	18.00	31,812,729	30,728,263
Lease Liability- current portion	16.01	1,814,400	1,814,400
Long Term Loan- Current Portion	19.00	21,445,000	21,060,000
Dividend Payable	20.00	-	-
Other Payables	21.00	960,268	744,229
Provision and Accruals	22.00	6,371,014	9,020,551
Provision for Income Taxes	23.00	5,352,412	7,856,027
Unclaimed Dividend	24.00	973,463	1,171,573
<b>Total Liabilities (D+E)</b>		<b>130,850,704</b>	<b>153,473,577</b>
<b>Total Equity and Liabilities (C+D+E)</b>		<b>1,089,931,350</b>	<b>1,122,173,431</b>
<b>Net Assets Value Per Share (NAV)</b>	38.00 (b)	<b>48.39</b>	<b>48.88</b>

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

Date: 28.10.2023

Place : Dhaka

  
Md. Shariful Islam  
Company Secretary

  
Farida Bano  
Director

  
Dr. A.B.M. Haroon  
Managing Director

Signed in terms of separate report of even date.

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

Signature :

Auditors' Name : Md. Anwaruzzaman FCA, (Enrolment No.: 1268)

Date : 29.10.2023

Place : Dhaka

DVC : 2310291268AS426537







**Samorita Hospital Limited**  
**Statement of Profit or Loss and Other Comprehensive Income**  
For the year ended June 30, 2023

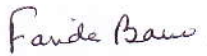
Particulars	Notes	Amount in Taka	
		July 01, 2022 to June 30, 2023	July 01, 2021 to June 30, 2022
Revenue	25.00	334,265,598	338,090,122
Direct Expenses	26.00	(138,142,050)	(140,836,365)
<b>Gross Profit</b>		<b>196,123,548</b>	<b>197,253,757</b>
<b>Operating Expenses</b>			
Administrative Expenses	27.00	(193,476,559)	(173,585,878)
<b>Profit from Operations</b>		<b>2,646,989</b>	<b>23,667,879</b>
<b>Others Income</b>		<b>607,722</b>	<b>1,885,751</b>
Share of Profit/ (loss) of Associate	6.01	38,824	35,158
Non-operating Income	29.00	6,617,922	8,777,580
Financial Expenses	28.00	(6,049,024)	(6,926,987)
<b>Profit before Contribution to WPPF</b>		<b>3,254,711</b>	<b>25,553,630</b>
Contribution to WPPF		(154,986)	(1,216,840)
<b>Profit before Tax</b>		<b>3,099,725</b>	<b>24,336,790</b>
<b>Income Taxes</b>		<b>(2,379,305)</b>	<b>(8,044,814)</b>
Current Tax	30.00	(2,650,892)	(5,154,507)
Deferred Tax	15.01	271,587	(2,890,307)
<b>Profit after Tax</b>		<b>720,421</b>	<b>16,291,976</b>
<b>Earnings Per Share (EPS)</b>	31.00	<b>0.04</b>	<b>0.82</b>

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

Date: 28.10.2023

Place : Dhaka

  
Md. Shariful Islam  
Company Secretary

  
Farida Bano  
Director

  
Dr. A.B.M. Haroon  
Managing Director

Signed in terms of separate report of even date.

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

Signature :

Auditors' Name : Md. Anwaruzzaman FCA, (Enrolment No.: 1268)

Date : 29.10.2023

Place : Dhaka

DVC : 2310291268AS426537







Samorita Hospital Limited  
Statement of Changes in Equity  
For the year ended June 30, 2023

Particulars	Amount in Taka				
	Paid-up Capital	Retained Earnings	Dividend Equalization Fund	Revaluation Reserve	Total Equity
Balance as at July 01, 2022	188,752,360	140,202,521	2,919,018	636,825,955	968,699,854
Net profit after tax for the year	-	720,421	-	-	720,421
Transfer to Dividend Equalization Fund	-	(36,021)	36,021	-	-
Prior Year Adjustment	-	(977,704)	-	-	(977,704)
Add: Prior year Adjustment of Investment of Associates		75,693			75,693
Dividend Paid	9,437,610	(18,875,228)	-	-	(9,437,618)
Balance as at June 30, 2023	198,189,970	121,109,682	2,955,039	636,825,955	959,080,646
Balance as at July 01, 2021	188,752,360	145,704,799	-	636,825,955	971,283,114
Net profit after tax for the year	-	16,291,976	-	-	16,291,976
Transfer to Dividend Equalization Fund	-	(2,919,018)	2,919,018	-	-
Dividend Paid	-	(18,875,236)	-	-	(18,875,236)
Balance as at June 30, 2022	188,752,360	140,202,521	2,919,018	636,825,955	968,699,854

Md. Shariful Islam  
Company Secretary

Farida Bano  
Director

Dr. A.B.M. Haroon  
Managing Director







**Samorita Hospital Limited**  
**Statement of Cash Flows**  
For the year ended June 30, 2023

Particulars	Notes	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>A. Cash Flows from Operating Activities</b>			
Cash Receipts from Customers and Others	32.00	337,854,731	342,354,734
Cash Paid to Suppliers and Employees	33.00	(308,452,242)	(298,072,510)
<b>Cash Generated from Operations</b>		<b>29,402,489</b>	<b>44,282,225</b>
Income Tax Paid	34.00	(2,895,485)	(9,290,691)
<b>Net Cash Flows/(Used in) from Operating Activities</b>		<b>26,507,004</b>	<b>34,991,534</b>
<b>B. Cash Flows from Investing Activities</b>			
Purchase of Property, Plant and Equipment	35.00	(26,548,970)	(46,249,105)
Bank Interest		382,281	984,303
FDR Interest		2,104,166	2,800,000
Proceeds from Sale of Fixed Assets		3,205,600	1,888,000
<b>Net Flows/(Used in) Provided in Investing Activities</b>		<b>(20,856,923)</b>	<b>(40,576,802)</b>
<b>C. Cash Flow from Financing Activities</b>			
Payment of Bank Loan		(21,110,000)	(5,265,000)
Unclaimed Dividend	36.00	(198,110)	(8,120,937)
Dividend Paid	37.00	(9,437,618)	(18,875,236)
<b>Net Flows/(Used in) Provided in Financing Activities</b>		<b>(30,745,728)</b>	<b>(32,261,173)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>(25,095,647)</b>	<b>(37,846,441)</b>
Cash and Cash Equivalents at Beginning of the Years		69,461,884	107,308,325
<b>Cash and Cash Equivalents at End of the Years</b>		<b>44,366,238</b>	<b>69,461,884</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	38.00 (d)	<b>1.34</b>	<b>1.77</b>

Md. Shariful Islam  
Company Secretary

Farida Bano  
Director

Dr. A.B.M. Haroon  
Managing Director







**Samorita Hospital Limited**  
**Notes to the Financial Statements**  
**As at and for the year ended June 30, 2023**

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

**1.01 Company Profile**

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

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

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

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

**1.03 Principal Activities and Nature of Operation**

The Company provides general hospital services.

**1.04 Investments in Associates**

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

**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. The title and format of these Financial Statements follow the requirements of IFRS which are to some extent different from those prescribed by the Companies Act. However, such differences are not material and management views IFRS titles and format give better presentation to the shareholders.

**2.03 Components of the Financial Statements**

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

- i) Statement of Financial Position as at June 30, 2023
- ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2023
- iii) Statement of Changes in Equity for the year ended June 30, 2023
- iv) Statement of Cash Flows for the year ended June 30, 2023
- v) Notes to the Financial Statements for the year ended June 30, 2023

**2.04 Reporting Currency and Level of Precision**

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







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

The preparation of Financial Statements in conformity with the International Financial Reporting Standards requires management to make estimates and assumptions that affects the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the Financial Statements and revenue and expenses during the period reported. Actual result could differ from those estimates. Estimates are used for accounting certain items such as long term contract, provision for doubtful contracts, depreciation and amortization, Tax reserve and contingencies.

## 2.06 Reporting Period

The company's accounting year is July-June and this Financial Statements are prepared covering the period of one year from 01 July 2022 to 30 June 2023.

### 2.06.1 IAS-34 Interim Financial Reporting

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

## 2.07 Comparative Information

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

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

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

### Depreciation

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

Asset Type	Depreciation Rates	
	June 30, 2023	June 30, 2022
Building	5%	5%
Electric Equipment	20%	20%
Laboratory Equipment	20%	20%
Surgical Equipment	18%	18%
X-Ray Equipment	20%	20%
Furniture & Fixture	10%	10%
Motor Vehicles	20%	20%
Telephone Installation	18%	18%
Lift	18%	18%
Generator	18%	18%
Medical Equipment	18%	18%
Medical Oxygen System	18%	18%
Electric Installation	18%	18%
Water Installation	18%	18%





## 2.09 Revaluation of Freehold Land

Samorita Hospital Limited revalued the freehold land on 10th September, 2013 by a Chartered Accountancy firm and the details of the revaluation of Freehold Land of the Company as under:

Area of Land	Book value as on 30th June, 2013	Current value as on 30th June, 2013 after revaluation	Revaluation surplus/gain
17.37 Kathas	Tk. 30,182,041	Tk. 694,800,000	Tk. 664,617,959

The Board of Directors adopted the valuation report in its 156th meeting held on October 05, 2013

As per IAS-16, Para-34 as an asset may be necessary to revalue in a frequency of three to five years. In the 202nd Board Meeting held on August 05, 2023 the management decided to revalue the land and on August 27, 2023 Basu Banarjee Nath & Co., Chartered Accountants has been appointed for the valuation to comply the said standard. Revaluation work is in progress. Hence, report of the same is yet to be received.

## 2.10 Inventories

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

## 2.11 Financial Instruments

### 2.11.1 Financial Assets

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

#### Trade receivables

Trade receivables are recognized and stated at original invoiced amounts and carried at anticipated realizable values. Bad debts are written off when it is established that they are irrecoverable. During the year under review receivables of Tk. 3,21,771 considered bad Provided in the accounts.

#### Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, balances with banks and financial institutions, and highly liquid investments with maturities of three months or less when acquired. They are readily convertible into known amounts of cash and are held at amortized cost under the hold to collect classification, where they meet the hold to collect "solely payments of principals and interests" test criteria under IFRS 9. Those not meeting these criteria are held at fair value through profit and loss.

### 2.11.2 Financial liabilities

#### Borrowings

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

#### Trade payables

Trade payables are recognized initially at fair value. Subsequent to initial recognition they are measured at amortized cost.

### 2.11.3 Financial Risk Management

#### Liquidity risk

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

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







#### **Market risk**

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

#### **2.12 Creditors and Accrued Expenses**

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

#### **2.13 Taxation**

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

##### Current Tax

Provision for current income tax has been made as per prescribed rate in the Finance Act, 2022 on the accounting profit made by the company after considering some of the add backs to income and disallowances of expenditure as per income tax laws in compliance with IAS-12: "Income Taxes".

##### Deferred Tax

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

#### **2.14 Revenue Recognition**

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

##### **Interest income**

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

##### **Dividend income on shares**

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

##### **Non operating income**

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

#### **2.15 Proposed Dividend**

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





#### **2.16 Earnings per Share (EPS)**

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

#### **2.17 Statement of Cash Flows**

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

#### **2.18 Additional information on Financial Statements**

##### **a. Responsibility for Preparation and Presentation of Financial Statements**

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

##### **b. Compliance with Local Laws**

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

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

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

#### **2.19 Events after reporting date**

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

#### **2.20 Contingent liability**

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

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







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

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

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





Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
4.00	<b>Property, Plant and Equipment</b>		
	<b>Cost</b>		
	Opening balance July 01, 2022	1,296,467,297	1,248,478,295
	Add: Addition during the year	27,958,479	54,265,631
	Less: Disposal/Adjustment during the year	14,027,136	6,276,629
	<b>Closing Balance June 30, 2023</b>	<b>1,310,398,640</b>	<b>1,296,467,297</b>
	<b>Depreciation</b>		
	Opening balance July 01, 2022	318,347,649	303,187,835
	Add: Charged during the year	23,038,896	19,858,206
	Less: Disposal/Adjustment during the year	10,852,220	4,698,392
	<b>Closing Balance June 30, 2023</b>	<b>330,534,325</b>	<b>318,347,649</b>
	<b>WDV as on June 30, 2023</b>	<b>979,864,315</b>	<b>978,119,648</b>
	Details are shown in annexure- A		
5.00	<b>Right of Use Assets</b>		
	<b>Cost</b>		
	Opening balance July 01, 2022	4,790,417	-
	Add: Addition during the year	-	4,790,417
	Less: Disposal/Adjustment during the year	-	-
	<b>Closing Balance June 30, 2023</b>	<b>4,790,417</b>	<b>4,790,417</b>
	<b>Amortization</b>		
	Opening balance July 01, 2022	798,403	-
	Add: Charged during the year	1,596,804	798,403
	Less: Disposal/Adjustment during the year	-	-
	<b>Closing Balance June 30, 2023</b>	<b>2,395,207</b>	<b>798,403</b>
	Written down value as on June 30, 2023	<b>2,395,210</b>	<b>3,992,014</b>
6.00	<b>Investment in Associates</b>		
	Opening balance	5,829,024	5,793,866
	Add: Prior year Adjustment ( 45% of Tk.1,68,207 )	75,693	-
	Add: Share of Profit/ (Loss) for the year(Note:6.01)	38,824	35,158
	<b>Closing Balance as on June 30, 2023</b>	<b>5,943,541</b>	<b>5,829,024</b>
6.01	<b>Share of income /(loss) of Associate:</b>		
	Net Profit / (loss) of Associate company 30 June 2023	86,276	78,129
		86,276	78,129
	<b>Share of Profit / (loss) of Associate company (45% of Tk.86,276)</b>	<b>38,824</b>	<b>35,158</b>
	Above Investment has been shown on the basis of audit report of the Imaging services Ltd. (Associate company) for the year ended June 30 , 2023 in accordance with IAS-28.		
7.00	<b>Inventories</b>		
	Medical Services (Note:7.01)	4,725,220	3,361,376
	Diagnostics(Note:7.02)	3,805,879	2,655,931
	Pharmacy (Note:7.03)	12,117,628	14,393,457
	<b>Closing Balance as on June 30, 2023</b>	<b>20,648,727</b>	<b>20,410,764</b>
7.01	<b>Medical Services</b>		
	O. T. Materials	93,289	63,080
	Linen Materials	1,354,175	852,864
	Medical Oxygen	62,858	31,081
	Printing Materials	1,829,137	1,379,952
	Stationary Materials	377,771	365,327
	Diet Material	205,308	108,352
	Cleaning materials	144,865	147,683
	Electrical Materials	308,750	156,781
	Business Promotion Materials	73,220	36,203
	Floor Material	45,043	10,685
	Repair Materials	230,804	209,368
	<b>Closing Balance as on June 30, 2023</b>	<b>4,725,220</b>	<b>3,361,376</b>







Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
7.02	<b>Diagnostic</b>		
	Pathology Materials	3,546,930	2,471,686
	X- Ray Materials	216,480	139,000
	USG Materials	15,884	8,903
	Echo Color Doppler Materials	2,835	3,275
	ECG & EEG Materials	18,050	28,208
	Endoscopy Materials	5,700	4,859
	<b>Closing Balance as on June 30, 2023</b>	<b>3,805,879</b>	<b>2,655,931</b>
7.03	<b>Pharmacy</b>		
	Medicine	12,117,628	14,393,457
	<b>Closing Balance as on June 30, 2023</b>	<b>12,117,628</b>	<b>14,393,457</b>
8.00	<b>Trade and Other Receivables</b>		
	Receivable from Undischarged Patients	2,951,810	3,854,581
	Receivable from Discharged Patient (Note: 8.01)	2,948,168	2,581,457
	Receivable from Out Door Patient (Note :8.02)	697,778	223,056
	Receivable from Pathology Out	102,859	137,189
	Rent Receivable	190,389	239,091
	Receivable from FDR Interest	267,361	315,000
	Receivable from Institution (Note: 8.03)	2,889,877	2,971,631
	<b>Closing Balance as on June 30, 2023</b>	<b>10,048,242</b>	<b>10,322,005</b>
	<b>Ageing schedule of receivables</b>		
	<b>Receivable ageing:</b>		
	Invoiced 1-30 days	5,057,443	6,235,304
	Invoiced 31-90 days	1,357,998	1,077,834
	Invoiced 91-360 days	1,923,368	743,948
	Invoiced more than 360 days	1,709,433	2,264,919
	<b>Total receivables</b>	<b>10,048,242</b>	<b>10,322,005</b>
8.01	<b>Receivable from Discharged Patient</b>	3,269,939	4,797,774
	Less: Provision for bad debt	321,771	2,216,317
	<b>Closing Balance as on June 30, 2023</b>	<b>2,948,168</b>	<b>2,581,457</b>
8.02	<b>Receivable from Out Door Patient</b>	697,778	363,881
	Less: Written off	-	140,825
	<b>Closing Balance as on June 30, 2023</b>	<b>697,778</b>	<b>223,056</b>
8.03	<b>Receivable from Institution</b>		
	American Life Insurance Company	36,321	143,713
	Chartered Life Insurance	92,529	147,069
	Delta Life Insurance Company Ltd	93,938	151,042
	Pragati Life Insurance Company Ltd	93,062	232,649
	ICDDR	510,170	87,265
	Jamuna Life Insurance Company Ltd	185,898	-
	Hotel Intercontinental	101,386	109,578
	The Pan Pacific Sonargaon Dhaka	171,125	55,152
	Gardian Life Insurance Company Ltd	48,004	157,584
	Metro Rail	88,996	88,996
	Amanat Shah Lungi	224,760	224,760
	M.H. Samorita Hospital & Medical College	1,243,688	1,573,823
	<b>Closing Balance as on June 30, 2023</b>	<b>2,889,877</b>	<b>2,971,631</b>
9.00	<b>Advance, Deposits and Prepayments</b>		
	Advances (Note - 9.01)	6,216,010	13,645,795
	Security and Deposits (Note: 9.02)	1,537,750	1,473,100
	Prepayments (Note-9.03)	5,383,211	3,132,068
	<b>Closing Balance as on June 30, 2023</b>	<b>13,136,971</b>	<b>18,250,963</b>





Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
9.01	<b>Advances:</b>		
	Advance to Employee and Staff	864,683	944,937
	Advance Against Works	2,330,632	3,571,053
	Advance for Capital Item	3,000,000	8,605,000
	Advance for Purchases	20,695	24,805
	Advance to Islam Oxygen (pvt. Ltd.)	-	500,000
	<b>Closing Balance as on June 30, 2023</b>	<b>6,216,010</b>	<b>13,645,795</b>
9.02	<b>Deposits</b>		
	Deposit for Telephone Installation	117,000	117,000
	Security Money against Nurse Hostel	800,000	800,000
	Security Money to Titas Gas Ltd.	218,250	153,600
	Security Money to CDBL	200,000	200,000
	Security Money to DESA	202,500	202,500
	<b>Closing Balance as on June 30, 2023</b>	<b>1,537,750</b>	<b>1,473,100</b>
9.03	<b>Prepayments</b>		
	Insurance Premium	220,800	188,600
	Festival Bonus	5,013,368	2,824,092
	Annual Fees	149,043	119,376
	<b>Closing Balance as on June 30, 2023</b>	<b>5,383,211</b>	<b>3,132,068</b>
10.00	<b>Advance Income Tax</b>		
	Opening Balance	15,787,129	17,743,068
	Add: Addition during the year (Note: 10.01)	2,895,484	6,281,691
		<b>18,682,613</b>	<b>24,024,759</b>
	Less: Adjusted during the year (Note -10.02)	5,154,507	8,237,630
	<b>Closing Balance as on June 30, 2023</b>	<b>13,528,106</b>	<b>15,787,129</b>
10.01	<b>Addition during the year</b>		
	Financial Year 2022-2023 (Note:10.01(A))	2,837,024	6,228,965
	Financial Year 2021-2022	58,460	52,726
	<b>Closing Balance as on June 30, 2023</b>	<b>2,895,484</b>	<b>6,281,691</b>
10.01(A)			
	U/S-64	2,000,000	5,500,000
	AIT on Vehicle	254,500	337,500
	TDS on Bank Deposit	451,110	379,465
	TDS on Rental Income	131,414	12,000
	<b>Financial Year 2022-2023</b>	<b>2,837,024</b>	<b>6,228,965</b>
10.02	<b>Adjustment during the year</b>		
	Financial Year 2021-2022	5,154,507	8,237,630
	<b>Closing Balance as on June 30, 2023</b>	<b>5,154,507</b>	<b>8,237,630</b>
11.00	<b>Cash and Cash Equivalents</b>		
	Cash in hand	1,658,029	852,152
	Cash at Bank (Note : 11.01)	22,708,209	38,609,732
	FDR Accounts (Note : 11.02)	20,000,000	30,000,000
	<b>Closing Balance as on June 30, 2023</b>	<b>44,366,238</b>	<b>69,461,884</b>
11.01	<b>Cash at bank</b>		
	Social Islami Bank Ltd. STD - A/C No.1360000576	146,375	142,132
	Prime Bank Ltd. STD - A/C No.14131050002340	12,810,053	22,580,268
	Agrani bank Ltd. STD - A/C No. 0200001200158	974,588	1,172,697
	Agrani Bank Ltd. C/D - A/C no. 200001192707	366,379	10,062,840
	Southeast Bank Ltd. C/D - A/C No 11100006631	94,485	1,898,975
	City Bank STD- 3101454023001	1,138,702	476,554
	Dutch Bangla Bank SND	3,239,609	131,210
	Mutual Trust Bank	121,822	157,435
	Pubali Bank Ltd. STD - A/C No.3781102000012	107,362	81,793
	Union Bank CD-131010006125	30,452	54,369
	Union Bank SND	1,660,591	710,676
	Eastern Bank SND	1,153,155	851,680
	bKash	441,032	107,190
	Master Card	423,604	381,913
	<b>Closing Balance as on June 30, 2023</b>	<b>22,708,209</b>	<b>38,609,732</b>
	Status of bank A/C No. 1360000576 of Social Islami Bank Ltd. is Dormant.		







Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
11.02	<b>FDR Accounts</b>		
	Union Bank FDR A/C 0132030015613	10,000,000	10,000,000
	Union Bank FDR A/C 0132030015624	10,000,000	10,000,000
	Union Bank FDR A/C 0132030015646	-	10,000,000
	<b>Closing Balance as on June 30, 2023</b>	<b>20,000,000</b>	<b>30,000,000</b>
	*FDR having maturity within three months have been reclassified as cash and cash equivalents.		
12.00	<b>Share Capital</b>		
	<b>Authorized Capital:</b>		
	50,000,000 Ordinary Shares @ Tk. 10.00 each	<b>500,000,000</b>	<b>500,000,000</b>
	<b>Issued, Subscribed and Paid up Capital:</b>		
	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	-
	<b>Total: 1,98,18,997 shares @ Tk. 10.00 each</b>	<b>198,189,970</b>	<b>188,752,360</b>
a.	<b>Shareholding Position as on June 30, 2023 is as under :</b>		
		<b>2022-2023</b>	<b>2021-2022</b>
	<b>Classes of Shareholders</b>	<b>No. of Shares</b>	<b>No. of Shares</b>
		<b>%</b>	<b>%</b>
	Sponsors	3,505,666	3,338,732
		17.69	17.69
	Financial Institution	2,470,393	2,439,828
		12.46	12.93
	ICB Investor Account	1,319	6,427
		0.01	0.03
	General Public	13,841,038	13,088,687
		69.83	69.34
	Foreign Investors	581	1,562
		0.01	0.01
	<b>Total</b>	<b>19,818,997</b>	<b>18,875,236</b>
		<b>100.00</b>	<b>100.00</b>
b.	<b>Distribution Schedule-Disclosures under the listing regulations of Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange PLC.:</b>		
		<b>2022-2023</b>	<b>2021-2022</b>
	<b>Shareholding Range</b>	<b>No. of Shares</b>	<b>No. of Shares</b>
		<b>%</b>	<b>%</b>
		<b>No. of Share holders</b>	
	Less Than- 500	390,176	344,937
		1.97	1.83
	501-5000	2,411,455	2,284,805
		12.17	12.10
	5001-10000	1,204,668	1,138,772
		6.08	6.03
	10001-20000	1,243,689	1,040,518
		6.28	5.51
	20001-30000	650,983	627,616
		3.28	3.33
	30001-50000	435,517	826,917
		2.20	4.38
	50001-100000	1,205,896	1,205,972
		6.08	6.39
	100001-1000000	7,137,428	6,511,235
		36.01	34.50
	Over 1000000	5,139,185	4,894,464
		25.93	25.93
	<b>Total</b>	<b>19,818,997</b>	<b>18,875,236</b>
		<b>100.00</b>	<b>100.00</b>
c.	<b>Market Price</b>		
	These shares are listed in Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange PLC. On June 30, 2023 each share was quoted at tk.74.60 in Dhaka Stock Exchange Ltd. and at Tk. 72.20 in Chittagong Stock Exchange PLC.		
13.00	<b>Retained Earnings</b>		
	Opening Balance	140,202,521	145,704,799
	Add: Total Comprehensive Income for the year	720,421	16,291,976
	Add: Prior year Adjustment of Investment of Associates	75,693	-
	Less: Dividend Accounts	9,437,618	18,875,236
	Less: Transfer to Share Capital	9,437,610	-
	Less: Prior year Adjustment	977,704	-
		<b>121,145,703</b>	<b>143,121,539</b>
	Less: Transferred To Dividend Equalization Fund (note: 13.01)	36,021	2,919,018
	<b>Closing Balance as on June 30, 2023</b>	<b>121,109,682</b>	<b>140,202,521</b>





Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
13.01	<b>Dividend Equalization Fund</b>		
	Opening Balance	2,919,018	2,104,419
	Financial Year 2022-23	36,021	814,599
	<b>Closing Balance as on June 30, 2023</b>	<b>2,955,039</b>	<b>2,919,018</b>
	As per decision of 188th meeting of the Board of Directors held on July 18, 2020 5% of net profit has been transferred to Dividend Equalization fund.		
14.00	<b>Revaluation Reserve</b>	<b>636,825,955</b>	<b>636,825,955</b>
15.00	<b>Deferred Tax Liabilities</b>		
	Opening Balance	43,323,286	40,432,979
	Add: Provision made during the year for temporary difference (Note:15.01)	(271,587)	2,890,307
	<b>Closing Balance as on June 30, 2023</b>	<b>43,051,699</b>	<b>43,323,286</b>
15.01	<b>Deferred tax liability is arrived at as follows</b>		
i.	<b>Deferred tax on PPE</b>		
	Carrying amount (Accounting base)	315,246,356	313,501,689
	Carrying amount (Tax base)	247,427,238	243,947,816
	Taxable/(deductible) temporary difference	67,819,118	69,553,873
	Permanent differences	414,950	914,950
	Net Taxable/(deductible) temporary difference	67,404,168	68,638,923
	<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>15,165,938</b>	<b>15,443,758</b>
ii.	<b>Deferred tax on Right of Use Assets</b>		
	Carrying amount (Accounting base)	2,395,210	3,992,014
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	2,395,210	3,992,014
	<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>538,922</b>	<b>898,203</b>
iii.	<b>Deferred tax on Lease Liabilities</b>		
	Carrying amount (Accounting base)	741,641	2,264,355
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	(741,641)	(2,264,355)
	<b>Deferred tax Liability/(Assets) @ 22.50%</b>	<b>(166,869)</b>	<b>(509,480)</b>
iv.	<b>Deferred tax on share of profit on Investments</b>		
	Carrying amount (Accounting base)	5,943,541	5,829,024
	Carrying amount (Tax base)	7,335,000	7,335,000
	Taxable/(deductible) temporary difference	(1,391,459)	(1,505,976)
	<b>Deferred tax Liability/(Assets) @ 20%</b>	<b>(278,292)</b>	<b>(301,195)</b>
v.	<b>Deferred tax on revaluation of property, plant and equipment:</b>		
	Carrying amount (Accounting base)	694,800,000	694,800,000
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	694,800,000	694,800,000
	<b>Deferred tax Liability/(Assets) @ 4%</b>	<b>27,792,000</b>	<b>27,792,000</b>
	<b>Total deferred tax liability as on June 30, 2023</b>	<b>43,051,699</b>	<b>43,323,286</b>
	<b>Movement of Deferred Tax on PL Items</b>		
	Opening Deferred Tax Liability	15,531,286	12,640,979
	Expense/(Income) during the year	(271,587)	2,890,307
	<b>Closing Deferred Tax Liability</b>	<b>15,259,699</b>	<b>15,531,286</b>
16.00	<b>Lease Liability</b>		
	Opening Balance	4,078,755	-
	Addition during the year	-	4,790,418
	Finance costs during the year	291,686	195,537
	Payments during the year	(1,814,400)	(907,200)
	<b>Closing Liability</b>	<b>2,556,041</b>	<b>4,078,755</b>







Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
16.01	<b>Lease Liability</b>		
	Lease Liability-Current	1,814,400	1,814,400
	Lease Liability-Non Current	741,641	2,264,355
		<b>2,556,041</b>	<b>4,078,755</b>
17.00	<b>Long Term Loan:</b>		
	<b>Term Loan A/C 1712</b>		
	<b>a. Principal Amount</b>		
	Opening Balance	55,000,000	55,000,000
	Add: Addition during the year	-	-
		<b>55,000,000</b>	<b>55,000,000</b>
	Less: Repayment	15,226,922	-
		<b>39,773,078</b>	<b>55,000,000</b>
	<b>b. Interest Amount</b>		
	Opening Balance	1,550,893	1,504,380
	Add: Addition during the year	4,332,185	5,311,513
		<b>5,883,078</b>	<b>6,815,893</b>
	Less: Repayment	5,883,078	5,265,000
		<b>-</b>	<b>1,550,893</b>
		<b>39,773,078</b>	<b>56,550,893</b>
	Less: Long Term loan (Current Portion)	21,445,000	21,060,000
	<b>Closing Balance as on June 30, 2023</b>	<b>18,328,078</b>	<b>35,490,893</b>
	<b>Term Loan A/C. No. 001271300001712:</b>		
	This represents the 8 years term loan of Tk. 5.5 crore taken from Southeast Bank Limited, Dhanmondi Branch, Dhaka at 10.10% interest for expansion of modern OT, installation of new diagnostic equipment.		
	<b>All fixed and floating assets are mortgaged against long term loan.</b>		
18.00	<b>Trade Payables</b>		
	Advance Receipt from Patient	1,076,000	1,681,422
	Advance Receipt from MTB & Others	538,500	718,500
	Current Liability for Expenses	732,769	657,447
	Current Liabilities for Supply (Note-18.01)	15,492,684	8,705,241
	Current Liability for construction works (Note:18.02)	-	4,195,491
	Workers profit participation fund (Note: 18.03)	13,972,776	14,770,162
	<b>Closing Balance as on June 30, 2023</b>	<b>31,812,729</b>	<b>30,728,263</b>
18.01	<b>Current Liabilities for Supply</b>		
	Medicine Bills	5,659,466	4,000,352
	Material Supply	9,833,218	4,704,889
	<b>Closing Balance as on June 30, 2023</b>	<b>15,492,684</b>	<b>8,705,241</b>
18.02	<b>Current Liability for construction works</b>		
	Construction works	-	4,195,491
	<b>Closing Balance as on June 30, 2023</b>	<b>-</b>	<b>4,195,491</b>
18.03	<b>Workers profit participation fund</b>		
	Opening Balance	14,770,162	12,347,280
	Less: Paid During the year	2,377,525	213,895
		<b>12,392,637</b>	<b>12,133,385</b>
	Add: Provision made during the year	154,986	1,216,840
	Add: Interest charged for the year	1,425,153	1,419,937
	<b>Closing Balance as on June 30, 2023</b>	<b>13,972,776</b>	<b>14,770,162</b>
19.00	<b>Long Term loan (Current Portion)</b>		
	<b>Closing Balance as on June 30, 2023</b>	<b>21,445,000</b>	<b>21,060,000</b>
20.00	<b>Dividend Payable:</b>		
	Opening	-	-
	Add: Addition during the year	9,437,618	18,875,236
		<b>9,437,618</b>	<b>18,875,236</b>
	Less: Paid during the year	9,437,618	18,875,236
	<b>Closing Balance as on June 30, 2023</b>	<b>-</b>	<b>-</b>





Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
<b>21.00 Other Payables</b>			
	Supplier's VAT Payable	477,194	420,048
	Service Vat Payable	27,361	8,328
	Service Tax Payable	6,627	1,250
	Printing Vat Payable	6,813	3,830
	Printing Tax Payable	2,044	1,149
	Advertisement Vat Payable	3,000	-
	Advertisement Tax Payable	800	-
	ICT Service Vat Payable	-	1,580
	ICT Service tax Payable	-	947
	Salary Tax Payable	-	7,945
	Supplier's Tax Payable	436,429	299,152
	<b>Closing Balance as on June 30, 2023</b>	<b>960,268</b>	<b>744,229</b>
<b>22.00 Provision and Accruals</b>			
	Salary and Allowance	3,906,254	6,784,367
	Managing Director's Salary	250,000	500,000
	Electricity	1,453,958	1,052,846
	WASA	298,161	269,554
	Gas	148,391	120,848
	Telephone	11,000	5,436
	Newspaper bill Payable	15,750	-
	Audit Fee	287,500	287,500
	<b>Closing Balance as on June 30, 2023</b>	<b>6,371,014</b>	<b>9,020,551</b>
<b>23.00 Provision for Income Tax</b>			
	Opening Balance	7,856,027	13,948,150
	Less: Adjusted during the year (Note-10.02)	5,154,507	8,237,630
		2,701,520	5,710,520
	Less: Paid during the year	-	3,009,000
		2,701,520	2,701,520
	Add: Provision made during the year (Note-30)	2,650,892	5,154,507
	<b>Closing Balance as on June 30, 2023</b>	<b>5,352,412</b>	<b>7,856,027</b>
<b>24.00 Unclaimed Dividend</b>			
	Opening Balance (note 24.01)	1,171,573	9,292,510
	Add : Addition during the year	982,113	44,920
		2,153,686	9,337,430
	Less: Transfer to Capital Market Stabilization Fund	1,171,573	8,164,568
	Less: Paid during the year	8,650	1,289
	<b>Closing Balance as on June 30, 2023</b>	<b>973,463</b>	<b>1,171,573</b>
The Above amount of Tk.9,73,463 has been unclaimed for the financial year 2020-2021. As per BSEC Directive No. BSEC/CMRRCD/2021-386/03 dt. January 14, 2021 the amount shall be payable to CMSF as soon as the expiry of 3 years. Hence the amount shall be payable to CMSF on 29th December, 2024.			
<b>24.01 Unclaimed Dividend</b>			
	Financial Year 2020-2021	973,463	-
	Financial Year 2018-2019	-	1,171,573
		<b>973,463</b>	<b>1,171,573</b>
<b>25.00 Revenue</b>			
	Medical Services (Note:25.01)	147,265,720	147,611,645
	Diagnostic(Note:25.02)	88,095,511	84,783,259
	Pharmacy (Note:25.03)	98,904,367	105,695,218
	<b>Total</b>	<b>334,265,598</b>	<b>338,090,122</b>
<b>25.01 Medical Services</b>			
	Seat Rent	110,270,408	113,629,552
	Admission Fee	1,427,700	1,339,000
	Oxygen	7,783,424	15,120,176
	O.T.Charge	10,760,322	7,016,429
	Dental	683,660	668,800
	Dialysis Unit	7,997,780	7,316,195
	Eye Dept	-	310,650
	Post Operative Care, Chemo, Aspiration, etc.	8,342,426	2,210,843
	<b>Total</b>	<b>147,265,720</b>	<b>147,611,645</b>







Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
25.02	<b>Diagnostic</b>		
	Pathology	64,131,572	65,160,983
	X- Ray	6,640,460	6,541,151
	E.C.G	2,205,705	2,023,680
	Endoscopy	3,029,119	2,388,880
	Ultrasonography	8,445,075	5,454,211
	Echo/Color Doppler	3,643,580	3,214,354
	<b>Total</b>	<b>88,095,511</b>	<b>84,783,259</b>
25.03	<b>Pharmacy</b>		
	Medicine Sales	98,904,367	105,695,218
	<b>Total</b>	<b>98,904,367</b>	<b>105,695,218</b>
26.00	<b>Direct Expenses</b>		
	Medical Services (Note:26.01)	29,375,948	28,694,823
	Diagnostic (Note:26.02)	34,909,598	34,973,692
	Pharmacy (Note:26.03)	73,856,504	77,167,850
	<b>Total</b>	<b>138,142,050</b>	<b>140,836,365</b>
26.01	<b>Medical Services</b>		
	Oxygen	3,857,615	6,384,038
	O.T.	3,582,404	3,535,743
	Floor	1,613,957	1,702,758
	Dental	-	26,530
	Diet	11,432,559	12,170,944
	Eye Dept	-	115,104
	Dialysis Unit	5,899,239	4,759,706
	Others	2,990,174	-
	<b>Total</b>	<b>29,375,948</b>	<b>28,694,823</b>
26.02	<b>Diagnostic</b>		
	Pathology	28,483,245	29,817,495
	X-Ray	2,167,867	1,921,641
	ECG	427,425	364,814
	Endoscopy	1,645,259	861,916
	Ultrasonography	1,348,828	754,063
	Echo/Color Doppler	836,974	1,253,763
	<b>Total</b>	<b>34,909,598</b>	<b>34,973,692</b>
26.03	<b>Pharmacy</b>		
	Cost of Medicine Sold	73,856,504	77,167,850
	<b>Total</b>	<b>73,856,504</b>	<b>77,167,850</b>
27.00	<b>Administrative Expenses</b>		
	Salary & Allowances	103,208,983	92,391,195
	Managing Director's Salary	8,332,088	5,773,118
	Directors Board fee	440,000	666,000
	Electricity	12,129,883	10,785,415
	Vehicle	129,323	312,372
	Gas	1,988,980	1,393,253
	WASA	3,614,796	3,180,656
	Telephone	442,963	349,195
	Cleaning	2,240,959	1,751,362
	Conveyance	267,139	290,941
	Tiffin and Refreshment	570,918	1,019,812
	Advertisement & Publishing	1,022,796	927,545
	Business Promotion	1,736,500	1,212,850
	Insurance Premium	276,231	285,224
	House Rent	-	1,091,694
	House Rent Vat Expenses	272,160	-
	Fuel & Petrol	2,201,090	1,493,458
	Repair works	5,418,240	5,719,634
	Printing	2,002,082	1,645,730
	Service/Maintenance	4,884,075	4,888,048
	Stationery	1,846,027	1,756,410
	Legal & Professional Fees	283,500	718,000
	Newspaper	210,256	104,304





Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
	RJSC Expenses	3,565	283,727
	Audit Fee	287,500	287,500
	Electrical expenses	2,083,303	1,100,437
	Linens	2,336,302	1,485,284
	Labor & Wages	651,400	614,300
	Postage and Stamp	4,545	4,865
	Annual Fees & Subscription	794,905	806,203
	Bad Debt	321,771	2,357,142
	Municipal & Land Development Tax	1,869,186	640,587
	AGM Expenses	248,770	522,306
	Miscellaneous	3,350,570	3,227,290
	Depreciation	23,038,896	19,858,206
	Depreciation on Right of Use Assets	1,596,804	798,403
	CDBL Expenses	65,598	112,000
	Staff Medicine	1,004,668	1,592,588
	ICT Service	1,078,503	573,560
	Bank Charges	1,221,284	1,565,264
	<b>Total</b>	<b>193,476,559</b>	<b>173,585,878</b>
<b>28.00</b>	<b>Financial Expenses</b>		
	Interest on Term Loan	4,332,185	5,311,513
	Interest on Lease Liability	291,686	195,537
	Interest on WPPF	1,425,153	1,419,937
	<b>Total</b>	<b>6,049,024</b>	<b>6,926,987</b>
<b>29.00</b>	<b>Non Operating Income</b>		
	Rent from Imaging Services Ltd.	1,004,000	960,000
	Rent from MTB ATM Booth	378,000	360,000
	Rent From Rental Building	1,728,000	1,498,000
	Rent From Vending Machine	-	120,000
	Bank Interest	382,281	984,303
	FDR Interest	2,056,527	2,687,223
	Referral Income	654,544	654,544
	Other Income	383,886	1,203,747
	Profit/ (Loss) on sale of Fixed Assets (Note - 29.01)	30,684	309,763
	<b>Total</b>	<b>6,617,922</b>	<b>8,777,580</b>
<b>29.01</b>	<b>Profit/(Loss) On Sales of Fixed Assets:</b>		
	Sales Value	3,205,600	1,888,000
	Less: Written Down Value (Note: 29.01.A)	3,174,916	1,578,237
	<b>Total</b>	<b>30,684</b>	<b>309,763</b>
<b>29.01.A</b>	<b>Written Down Value</b>		
	Cost	14,027,136	6,276,629
	Less: Accumulated Depreciation	10,852,220	4,698,392
		<b>3,174,916</b>	<b>1,578,237</b>
<b>30.00</b>	<b>Current Tax (Higher of i, ii, &amp; iii)</b>	<b>2,650,892</b>	<b>5,154,507</b>
<b>i.</b>	<b>Regular Tax</b>		
	Net profit before tax as per profit & loss Account	3,099,725	24,336,790
	Less: Profit/(Loss) from Investments	38,824	35,158
	Less: Profit/ (Loss) on sale of Fixed Assets	-	-
		<b>3,060,901</b>	<b>24,301,632</b>
	<b>Add: Items of charges to be considered separately:</b>		
	Accounting depreciation	23,038,896	19,858,206
	Depreciation on RoU Assets	1,596,804	798,403
	Finance Cost on Lease Liabilities	291,686	195,537
		<b>27,988,287</b>	<b>45,153,779</b>
	<b>Less: Admissible items:</b>		
	Payments for Leases	1,814,400	907,200
	Tax depreciation	14,392,147	21,337,658
	<b>Total business income</b>	<b>11,781,740</b>	<b>22,908,920</b>
	Regular Tax on business income @ 22.5%	<b>2,650,892</b>	<b>5,154,507</b>







Notes	Particular	Amount in Taka	
		June 30, 2023	June 30, 2022
ii.	<b>Minimum tax @ 0.45% on Gross Receipts</b>		
	Minimum tax U/S-82C(4)	1,533,976	1,560,905
iii.	<b>Tax Deducted at Source (TDS)</b>		
	Minimum tax U/S-82C(2)	837,024	728,965
31.00	<b>Basic Earnings Per Share (EPS) Disclosure Under IAS 33 "Earnings Per Share" :</b>		
	The computation of EPS is given below:		
	(a) Net profit for the year	720,421	16,291,976
	(b) Number of Ordinary Shares	19,818,997	19,818,997
	(c) Basic EPS (a/b)	0.04	0.82

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

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

- a) Revenue has been decreased by 1.13%.
- b) Operating expenses to revenue has been increased by 6.54%.





Notes	Particular	Amount in Taka	
		2022-2023	2021-2022
32.00	<b>Cash receipts from Customers and Others</b>		
	Revenue	334,265,598	338,090,122
	Non Operating Income (rental , referral & Others)	4,148,430	4,796,291
	Trade Receivable	226,124	(5,179)
	Advance Received from Patient & Others	(785,422)	(526,500)
		<b>337,854,731</b>	<b>342,354,734</b>
33.00	<b>Cash Paid to Suppliers &amp; Employees</b>		
	Direct Expenses	(138,142,050)	(140,836,365)
	Administrative Expenses	(170,655,259)	(153,836,469)
	Change in Inventory	(237,963)	40,759
	Advance, Deposit & Prepayment	(491,008)	(2,283,018)
	Current Liabilities for Supply	6,787,443	108,825
	Current Liabilities for Expenses	75,322	(17,301)
	Provision & Accruals	(2,649,537)	(593,160)
	WPPF	(2,377,525)	(213,895)
	Supplier's VAT Payable	57,146	(89,345)
	Supplier's Tax Payable	137,277	(159,169)
	Professional Fees Vat Payable	-	(60,000)
	Professional Fees Tax Payable	-	(40,000)
	Managing Director Salary Tax	-	(69,740)
	Advertisement Vat	3,000	(3,750)
	Advertisement Tax	800	(1,000)
	Service Vat Payable	19,033	(6,582)
	Service tax Payable	5,377	(1,283)
	Salary Tax Payable	(7,945)	7,945
	ICT Service Vat	(1,580)	1,580
	ICT Service tax	(947)	947
	Prior vat payable	(977,704)	-
	Printing Vat Payable	2,983	(18,228)
	Printing tax Payable	895	(3,262)
		<b>(308,452,242)</b>	<b>(298,072,510)</b>
34.00	<b>Income Tax Paid</b>		
a	<b>Provision for income tax</b>		
	Opening Balance	7,856,027	13,948,150
	Addition during the year	2,650,892	5,154,507
		10,506,919	19,102,657
	Adjustment during the year (note: 10.02 )	5,154,507	8,237,630
		5,352,412	10,865,027
	Closing Balance (Note:23)	5,352,412	7,856,027
		<b>(1,00000)</b>	<b>(3,009,000)</b>
b	<b>Advance income tax</b>		
	Opening Balance	15,787,129	17,743,068
	Adjustment during the year (note: 10.02)	5,154,507	8,237,630
		10,632,622	9,505,438
	Closing Balance	13,528,106	15,787,129
		<b>(2,895,484)</b>	<b>(6,281,691)</b>
	<b>Total Income Tax Paid (a+b)</b>	<b>(2,895,485)</b>	<b>(9,290,691)</b>







Notes	Particular	Amount in Taka	
		2022-2023	2021-2022
35.00	<b>Purchase of Property, Plant &amp; Equipment</b>		
	Fixed Assets Addition	(27,958,479)	(54,265,631)
	Current Liabilities for Capital Items	(4,195,491)	4,195,491
	Advance for Capital Item	5,605,000	3,821,035
	<b>Total Cash Paid</b>	<b>(26,548,970)</b>	<b>(46,249,105)</b>
36.00	<b>Unclaimed Dividend</b>		
	Opening Balance	1,171,573	9,292,510
	Closing Balance	973,463	1,171,573
	Unclaimed Dividend increased/(Decrease)	<b>(198,110)</b>	<b>(8,120,937)</b>
37.00	<b>Dividend Paid</b>		
	Opening Balance	-	-
	Add: Cash Dividend for the year	9,437,618	18,875,236
		<b>9,437,618</b>	<b>18,875,236</b>
	Less :Closing Balance	-	-
	Dividend Paid	<b>9,437,618</b>	<b>18,875,236</b>
38.00	<b>Special disclosure as per notification No. BSEC/CMRRCD/2006-158/208/Admin/81 is as under:</b>		
(a)	<b><u>Detailed break-up of shareholders equity:</u></b>		
	Share Capital (note- a1)	198,189,970	188,752,360
	Retained Earnings (note- a2)	121,109,682	140,202,521
	Dividend Equalization Fund	2,955,039	2,919,018
	Revaluation Reserve (note- a3)	636,825,955	636,825,955
	<b>Total Equity</b>	<b>959,080,646</b>	<b>968,699,854</b>
(a1)	<b><u>Paid-up Capital:</u></b>		
	Type of Share		
	Ordinary Share	60,000,000	60,000,000
	Bonus Share	6,000,000	6,000,000
	Bonus Share	9,900,000	9,900,000
	Bonus Share	12,144,000	12,144,000
	Bonus Share	15,847,920	15,847,920
	Bonus Share	31,167,570	31,167,570
	Bonus Share	13,505,940	13,505,940
	Bonus Share	14,856,540	14,856,540
	Bonus Share	16,342,190	16,342,190
	Bonus Share	8,988,200	8,988,200
	Bonus Share	9,437,610	-
	<b>Total: 1,98,18,997 shares @ Tk. 10.00 each</b>	<b>198,189,970</b>	<b>188,752,360</b>
(a2)	<b><u>Retained Earnings</u></b>		
	Opening Balance	140,202,521	145,704,799
	Add: Total Comprehensive Income for the Period	720,421	16,291,976
	Add: Prior year Adjustment of Investment of Associates	75,693	-
	Less: Dividend Paid	18,875,228	18,875,236
	Less: Prior year Adjustment	977,704	-
		<b>121,145,703</b>	<b>143,121,539</b>
	Less: Transferred To Dividend Equalization Fund	36,021	2,919,018
	<b>Retained Earnings</b>	<b>121,109,682</b>	<b>140,202,521</b>
(a3)	<b><u>Revaluation Reserve</u></b>	<b>636,825,955</b>	<b>636,825,955</b>





Notes	Particular	Amount in Taka	
		2022-2023	2021-2022
(b)	<b>Net Assets Value Per Share (NAV)</b>		
	Total Assets	1,089,931,350	1,122,173,431
	<b>Less:</b>	<b>130,850,704</b>	<b>153,473,577</b>
	Non Current Liabilities	62,121,418	81,078,534
	Current Liabilities	68,729,286	72,395,043
		<b>959,080,645</b>	<b>968,699,854</b>
	Number of outstanding shares at the year end	19,818,997	19,818,997
	Net Assets Value Per Share (NAV)	<u>48.39</u>	<u>48.88</u>
(c)	<b>Basic and diluted Earnings Per Share:</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Basic Earnings Per Share:</b>		
	Profit Attributable to ordinary shareholders	720,421	16,291,976
	Number of outstanding shares at the year end	19,818,997	19,818,997
	Basic Earnings per Share (EPS)	<u>0.04</u>	<u>0.82</u>
	<b>Diluted Earnings Per Share:</b>		
	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)	<b>Net operating cash flows per share (NOCFPS)</b>		
	Net Cash from Operating Activities	26,507,004	34,991,534
	Number of outstanding shares at the year end	19,818,997	19,818,997
	Net operating cash flows per share (NOCFPS)	<u>1.34</u>	<u>1.77</u>
(e)	<b>Significant deviations from last year's operating results and financial position:</b>		
1	Operating result in the reporting period has been decreased significantly due to following reasons, compared to corresponding period of the preceding year.		
	a) Revenue has been decreased by 1.13% .		
	b) Operating expenses to revenue has been increased by 6.54%.		
2	Net operating cash flow per share decreased to Tk. 1.34 from Tk. 1.77 in the last year mainly due to less amount of cash receipts from customers and more amount of cash Payment to supplier.		
3	No significant deviation was found between Net Assets Value (NAV) per share of current year and previous year.		
(f)	<b>Reconciliation of Net Profit with Cash Flows from Operating Activities</b>		
	<b>For the year ended 30 June 2023</b>		
	Profit before Tax	3,099,725	24,336,790
	Depreciation	24,635,700	20,656,609
	(Gain)/Loss on Disposal	(30,684)	(309,763)
	Interest from FDR	(2,056,527)	(2,687,223)
	Bank Interest	(382,281)	(984,303)
	Financial charge	4,623,871	5,507,050
	Investment Income (Share of Profit/Loss of Associates)	(38,824)	(35,158)
	Payment for Leases	(1,814,400)	(907,200)
	(Increase)/Decrease in inventories	(237,963)	40,759
	(Increase)/Decrease in trade and other receivable	226,124	(5,179)
	(Increase) / Decrease in Advance, Deposits & Prepayment	(491,008)	(2,283,018)
	Increase/(Decrease) in Trade Payable	6,077,343	(434,976)
	Increase/(Decrease) in other Payable	(761,665)	(441,887)
	Increase/(Decrease) in Provision & Accruals	(2,649,537)	(593,158)
	Increase/(Decrease) in Workers Profit Participation Fund	(797,386)	2,422,882
	<b>Cash Flows from operation</b>	<b>29,402,489</b>	<b>44,282,225</b>
	Tax paid	(2,895,485)	(9,290,691)
	<b>Net Cash Flows from Operating Activities</b>	<b>26,507,004</b>	<b>34,991,534</b>







39.00 Operating Segment

Samorita Hospital Limited  
Segment Report  
Statement of Financial Position  
As at June 30, 2023

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
<b>Assets</b>					
<b>Non-Current Assets:</b>					
Property, Plant & Equipment (WDV)	832,884,668	145,999,783	979,864	-	979,864,315
Right of Use Assets	2,395,210	-	-	-	2,395,210
Investment in Associates	-	-	-	5,943,541	5,943,541
<b>Total Non-Current Assets</b>	<b>835,279,878</b>	<b>145,999,783</b>	<b>979,864</b>	<b>5,943,541</b>	<b>988,203,066</b>
<b>Current Assets:</b>					
Inventories	4,725,220	3,805,879	12,117,628	-	20,648,727
Trade and Other Receivables	5,993,744	2,044,325	1,552,423	457,750	10,048,242
Advance, Deposits & Prepayments	13,136,971	-	-	-	13,136,971
Advance Income Tax	13,528,106	-	-	-	13,528,106
Cash & Cash Equivalents	44,366,238	-	-	-	44,366,238
<b>Total Current Assets</b>	<b>81,750,279</b>	<b>5,850,204</b>	<b>13,670,051</b>	<b>457,750</b>	<b>101,728,284</b>
<b>Total Assets</b>	<b>917,030,157</b>	<b>151,849,987</b>	<b>14,649,915</b>	<b>6,401,291</b>	<b>1,089,931,350</b>
<b>Equity and Liabilities</b>					
<b>Shareholders' Equity:</b>					
Share Capital	198,189,970	-	-	-	198,189,970
Retained Earnings	61,463,164	25,130,259	33,644,270	871,990	121,109,682
Dividend Equalization Fund	-	-	-	2,955,039	2,955,039
Revaluation Reserve	636,825,955	-	-	-	636,825,955
Inter Unit Balance	(96,446,658)	120,059,682	(26,187,286)	2,574,262	-
<b>Total Equity</b>	<b>800,032,431</b>	<b>145,189,941</b>	<b>7,456,983</b>	<b>6,401,291</b>	<b>959,080,646</b>
<b>Non-Current Liabilities:</b>					
Long term Loan	18,328,078	-	-	-	18,328,078
Lease Liability	741,641	-	-	-	741,641
Deferred tax liabilities	43,051,699	-	-	-	43,051,699
<b>Total Non-Current Liabilities</b>	<b>62,121,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,121,418</b>
<b>Current Liabilities:</b>					
Trade Payable	20,595,814	5,557,449	5,659,466	-	31,812,729
Lease Liability- current portion	1,814,400	-	-	-	1,814,400
Long Term Loan Current Portion	21,445,000	-	-	-	21,445,000
Dividend Payable	-	-	-	-	-
Other Payables	960,268	-	-	-	960,268
Provision & Accruals	6,371,014	-	-	-	6,371,014
Provision for income Tax	2,716,349	1,102,597	1,533,466	-	5,352,412
Unclaimed Dividend	973,463	-	-	-	973,463
<b>Total Current Liabilities</b>	<b>54,876,308</b>	<b>6,660,046</b>	<b>7,192,932</b>	<b>-</b>	<b>68,729,286</b>
<b>Total Liabilities</b>	<b>116,997,726</b>	<b>6,660,046</b>	<b>7,192,932</b>	<b>-</b>	<b>130,850,704</b>
<b>Total Equity and Liabilities</b>	<b>917,030,157</b>	<b>151,849,987</b>	<b>14,649,915</b>	<b>6,401,291</b>	<b>1,089,931,350</b>

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





**Samorita Hospital Limited**  
Segment Report  
Statement of Profit or Loss and Other Comprehensive Income  
For the year ended June 30, 2023

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
Revenue	147,265,720	88,095,511	98,904,367	-	334,265,598
Direct Expenses	(29,375,948)	(34,909,598)	(73,856,504)	-	(138,142,050)
Gross Profit	117,889,772	53,185,913	25,047,863	-	196,123,548
Operating Expenses					
Administrative Expenses	(135,433,591)	(54,482,999)	(3,559,969)	-	(193,476,559)
Profit from Operations	(17,543,819)	(1,297,086)	21,487,894	-	2,646,989
Share of Profit/ (loss) of Associate	-	-	-	38,824	38,824
Financial Expense	-	-	-	(6,049,024)	(6,049,024)
Non-Operating Income	-	-	-	6,617,922	6,617,922
Profit before contribution to WPPF	(17,543,819)	(1,297,086)	21,487,894	607,722	3,254,711
Contribution to WPPF	835,420	61,766	(1,023,233)	(28,939)	(154,986)
Profit before Tax	(16,708,399)	(1,235,320)	20,464,661	578,783	3,099,725
Income Tax Expenses	(1,207,497)	(493,706)	(660,971)	(17,131)	(2,379,305)
Current Tax	(1,345,327)	(550,060)	(736,418)	(19,086)	(2,650,892)
Deferred Tax	137,830	56,354	75,447	1,955	271,587
Profit after Tax	(17,915,896)	(1,729,026)	19,803,691	561,652	720,421
Other Comprehensive Income/(Loss):	-	-	-	-	-
Total Comprehensive Income for the year	(17,915,896)	(1,729,026)	19,803,691	561,652	720,421

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







#### 40.00 Foreign Exchange Earned and Payment

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

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

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

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

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

Accounting Year	Assessment Year	Tax Declared	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed	Present Status
2012-2013	2013-2014	13,623,217	12,843,912	13,723,217	(879,305)	Case 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
2015-2016	2016-2017	10,372,742	12,904,058	11,482,742	1,421,316	Case is Pending at High court
2016-2017	2017-2018	13,918,465	14,450,494	14,433,465	17,029	Case is Pending at High court
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	8,929,484	4,214,153	Preparations are underway for sub-mission of 2nd appeal( Tribunal)
2020-2021	2021-2022	13,632,068	16,541,199	11,246,630	5,294,569	As per Assessment order by DCT
2021-2022	2022-2023	5,154,507	-	6,267,425	(1,132,917)	Return Submitted but Assessment not yet done
Total		103,651,066	106,581,798	111,956,710	11,232,704	

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

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

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

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

Interest on loan is charged as revenue expenses.

#### 45.00 Claim against the Company

There was no claim against the company acknowledged as debt as on June 30, 2023.

#### 46.00 Number of Employees

The number of employees at year end were 551 (in 2021-2022, 544) persons.

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

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

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

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

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

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

1. Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 28th October 2023 has recommended 10% stock dividend for the year ended 30th June 2023 to comply with the requirement of Bangladesh Securities and Exchange Commission's letter vide no. BSEC/SRMIC/2021-208/527(24) dated November 20, 2022 regarding maintaining minimum Paid-up Capital of Tk.30 crore. Here it may be mentioned that under clause 1(b) of Bangladesh Securities and Exchange Commission's notification no. BSEC/CMRRCD/2009-193/46/Admin/138 dated October 03, 2022- Any issuer company of listed securities may issue bonus shares or declare stock dividend for the purposes of regulatory requirements to raise capital. Thus, total amount is Tk. 19,818,997 on share capital of Tk.198,189,970. The dividend proposal is subject to shareholders' approval at the forthcoming Annual General Meeting.

2. The board of directors in its 202nd meeting held on August 05, 2023 has decided to revalue the land of the company by a professional BSEC enlisted firm and the management appointed Basu Banerjee Nath & Co., Chartered Accountants accordingly for conducting the Valuation of land.





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

SL.No	Particulars	Nature of Relation	Total Transaction Value	Outstanding	Remarks
1.00	Nurse Hostel	Rent Paid to Mrs. Latifa Haroon, W/O Dr.A B M Haroon	2,160,650	-	-
2.00	The Imaging Services Ltd. (Associate Company)	Rent Received from Imaging Services Ltd.	1,004,000	-	-
3.00	Purabi General Insurance Company Limited	Common director Insurance Premium	276,231	-	-
4.00	M.H. Samorita Hospital & Medical College	Common director Pathology Test as per contract	1,476,336	1,243,668	-

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

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

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

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

Remuneration & Other benefits  
Board meeting fees

<u>2022-2023</u>	<u>2021-2022</u>
-	-
440,000	666,000
<b>440,000</b>	<b>666,000</b>

**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

17,077,674	13,643,327
-	-
-	-
-	-
-	-
<b>17,077,674</b>	<b>13,643,327</b>

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

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

**52.00 Special Report as per SEC Rules, 2020 and Companies Act, 1994.**

**1) Reporting as per SEC Rules, 2020:**

**a. General nature of credit facilities:**

The company enjoyed the following credit facilities:

- i) Term loan from Southeast Bank Ltd. as on 30 June, 2023 was Tk. 39,773,078 Detailed report in the above credit facility have been given in note no. 17.
- b. As per management declaration dated 17.09.2023 no loan has been given as well as taken to and from the company by the Directors, Officers and Associate.
- c. Auditors remuneration has already been reported in note no. 27.

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

- a. i) 551 (Five hundred fifty one) employees engaged in the Hospital throughout the financial year who received total remuneration over Tk. 36,000 per year and 0 (nil) employees received total remuneration below Tk. 36,000 per year.
- ii) There was no part-time employee in the hospital during the year under audit.
- b. There was no expenditure under miscellaneous expenses head exceeding 1% of total revenue income of the company.







### 53.00 Financial risk management (IFRS 7)

#### 53.01 Introduction

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

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

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

#### 53.02 Carrying amounts of financial instruments by category

The following table shows the carrying amounts of financial instruments by category at the end of June 30, 2023:

##### Maturity analysis

Particulars	Current	>30 days	>90 days	>1 year	Total
Loans and receivables:					
Cash and cash equivalents	24,366,238		20,000,000	-	44,366,238
Trade and Other Receivable	5,057,443	1,357,998	1,923,368	1,709,433	10,048,242
Balance at June 30, 2023	29,423,681	1,357,998	21,923,368	1,709,433	54,414,480

##### Financial liabilities measured at amortized cost:

Bank Loan					
Sundry Creditors	16,125,809	1,119,630	211,000	14,356,290	31,812,729
Balance at June 30, 2023	16,125,809	1,119,630	211,000	14,356,290	31,812,729

#### 53.03 Credit risks:

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

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

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

#### 53.04 Market risks

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





#### 53.05 Interest rate risk

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

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

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

#### 53.06 Liquidity risk

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

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

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

BDT	Carrying amount	Contractual cash flows	Between 1 and 90 days	Between 91 and 360 days	Between 1 and 2 years	Over 2 years
<b>Non-derivative financial liabilities</b>						
Bank Loan	39,773,078		5,455,000	15,990,000	18,328,078	-
Sundry Creditors	31,812,729		17,456,439	-	14,356,290	-
Balance at June 30, 2023	71,585,807	-	22,911,439	15,990,000	32,684,368	-

Md. Shariful Islam  
Company Secretary

Farida Bano  
Director

Dr. A.B.M. Haroon  
Managing Director





**Samorta Hospital Limited**  
Schedule of Property, Plant and Equipment  
As at June 30, 2023 (Accounting Base)

i) Cost

Particulars	Cost			Balance as at 30.06.2023	Rate	Value on Which Depreciation Charged on opening Value	Depreciation			Balance as at 30.06.2023	W.D.V. Balance as at 30.06.2023	
	Opening as on 01.07.2022	Addition during the year	Adjustment				Opening as on 01.07.2022	Charged during the year				Adjustment
								Opening	Addition			
Land and land development	95,628,231	-	-	95,628,231	-	95,628,231	-	-	-	-	95,628,231	
Building	254,281,348	-	-	254,281,348	5%	140,703,950	7,035,197	-	7,035,197	120,612,595	133,688,753	
Electric Equipment	31,385,455	5,308,716	1,386,430	35,307,741	20%	6,135,190	1,227,038	626,315	1,853,353	25,717,188	9,590,553	
Laboratory Equipment	9,090,205	469,750	2,478,000	7,081,955	20%	1,042,300	7,928,451	48,167	256,827	5,826,532	1,255,423	
Surgical Equipment	37,769,674	3,090,000	-	40,859,674	18%	11,506,710	26,262,964	2,071,208	2,548,857	28,811,621	12,048,053	
X-Ray Equipment	9,119,000	-	-	9,119,000	20%	4,052,551	5,066,449	810,511	810,511	5,876,960	3,242,040	
Furniture and Fixture	25,205,032	4,485,510	129,023	29,561,519	10%	9,910,521	15,285,797	991,052	381,996	16,538,536	13,022,983	
Motor Vehicles	22,887,820	1,285,000	5,679,283	18,493,537	20%	6,796,008	13,678,721	1,359,201	205,599	11,977,329	6,516,208	
Telephone Installation	2,413,045	135,138	3,400	2,544,783	18%	357,482	2,055,473	64,347	9,966	74,313	418,307	
Lift	13,870,163	3,485,000	-	17,355,163	18%	3,061,242	10,808,921	551,024	456,361	2,126,476	5,538,857	
Generator	7,629,834	-	-	7,629,834	18%	687,888	6,941,946	123,820	-	7,065,766	564,069	
Medical Equipment	74,726,123	8,426,100	4,351,000	78,801,223	18%	22,865,467	51,303,970	4,115,784	725,509	52,350,949	26,450,274	
Medical Oxygen System	28,995,475	1,082,695	-	30,078,170	18%	4,967,520	24,027,955	894,154	156,032	25,078,141	5,000,029	
Electric Installation	15,472,447	-	-	15,472,447	18%	1,817,088	13,655,359	327,076	327,076	13,982,435	1,490,013	
Water Installation	3,375,486	190,570	-	3,566,056	18%	794,622	2,580,864	143,032	29,597	2,733,493	812,563	
Total (i)	631,849,338	27,958,479	14,027,136	645,780,681		310,326,772	318,347,649	19,921,904	3,116,991	330,534,325	315,246,356	

ii) Revaluation

Particulars	Cost					Value on Which Depreciation Charged	Depreciation			W.D.V.		
	Opening as on 01.07.2022	Addition during the year	Adjustment	Balance as at 30.06.2023	Rate		Opening as on 01.07.2022	Charged during the year			Balance as at 30.06.2023	
								Opening	Addition			Total
	1	2	3	4	5	6	7	8	9	10	11	12
Land and land development	664,617,959	-	-	(1+2-3)=4	5	(1+3-7+11)=6	-	-	-	(8+9)=10	-	(7+10-11)=12

<b>Grand Total (i+ii)</b>	<b>1,296,467,297</b>	<b>27,958,479</b>	<b>14,027,136</b>	<b>-</b>	<b>974,944,731</b>	<b>19,921,904</b>	<b>3,116,991</b>	<b>330,534,325</b>	<b>979,864,315</b>
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**Samorita Hospital Limited**  
Schedule of Property, Plant and Equipment  
As at June 30, 2022 (Accounting Base)

Annexure - B

i) Cost

Particulars	Cost			Rate	Value on Which Depreciation Charged on	Depreciation			Balance as at 30.06.2022	W.D.V.	
	Opening as on 01.07.2021	Addition during the year	Adjustment			Balance as at 30.06.2022	Charged during the year				Total
							Opening	Addition			
	1	2	3	5	(1+3-7+11)=6	7	8	9	(8+9)=10	11	(4-12)=13
Land and land development	95,628,231	-	-		95,628,231		-	-	-	-	95,628,231
Building	213,309,382	40,971,966	-	5%	105,088,252	108,241,130	5,253,413	82,855	5,336,288	-	113,577,398
Electric Equipment	31,615,277	1,258,653	1,488,475	20%	6,335,244	25,199,682	1,267,049	134,777	1,401,826	1,408,124	25,193,384
Laboratory Equipment	9,090,205	-	-	20%	1,452,193	7,638,012	290,439	-	290,439	-	7,928,451
Surgical Equipment	36,236,974	2,207,700	675,000	18%	11,635,387	24,491,755	2,094,370	242,007	2,336,377	565,168	11,161,754
X-Ray Equipment	8,549,000	730,000	160,000	20%	4,190,689	4,268,790	838,138	30,000	868,138	70,479	11,506,710
Furniture and Fixture	24,818,377	366,655	-	10%	10,637,633	14,180,744	1,063,763	21,290	1,085,053	5,066,449	4,052,551
Motor Vehicles	23,426,024	3,414,950	3,953,154	20%	7,322,213	14,805,278	1,464,443	63,621	1,528,064	2,654,621	9,939,235
Telephone Installation	2,177,295	235,750	-	18%	161,182	2,016,113	29,013	10,347	39,360	-	13,678,721
Lift	13,870,163	-	-	18%	3,733,222	10,136,941	671,980	-	671,980	-	357,572
Generator	7,629,834	-	-	18%	838,888	6,790,946	151,000	-	151,000	-	10,808,921
Medical Equipment	70,585,823	4,140,300	-	18%	23,859,218	46,726,605	4,294,659	282,706	4,577,365	6,941,946	687,888
Medical Oxygen System	28,387,115	608,360	-	18%	5,391,630	22,995,485	970,493	61,977	1,032,470	-	51,303,970
Electric Installation	15,472,447	-	-	18%	2,215,961	13,256,486	398,873	-	398,873	-	24,027,955
Water Installation	3,064,189	311,297	-	18%	624,319	2,439,870	112,377	28,617	140,994	-	13,655,359
Total (i)	583,860,336	54,265,631	6,276,629		279,094,262	303,187,835	18,900,009	958,197	19,858,206	4,698,392	318,347,649

ii) Revaluation

Particulars	Cost					Value on Which Depreciation Charged during the year	Depreciation	Balance as at 30.06.2022	W.D.V.				
	Opening as on 01.07.2021	Addition during the year	Adjustment	Balance as at 30.06.2022	Rate								
	1	2	3	(1+2-3)=4	5	(1-3-7+11)=6	7	8	9	(8+9)=10	11	(7+10-11)=12	13
Land and land development	664,617,959	-	-	664,617,959	-	664,617,959	-	-	-	-	-	-	664,617,959
Total (ii)	664,617,959	-	-	664,617,959	-	664,617,959	-	-	-	-	-	-	664,617,959
Grand Total (i+ii)	1,248,478,295	54,265,631	6,276,629	1,296,467,297	-	943,712,221	303,187,835	18,900,007	958,197	19,858,206	4,698,392	318,347,649	978,119,648







## Samorita Hospital Limited

### Schedule of Right of Use Assets

As on June 30, 2023

Annexure - C  
Amount in Taka

Particulars	COST				Depreciation			Amount in Taka	
	Opening Balance as at July 01, 2022	Addition during the Period	Adjustment during the Period	Closing Balance as at June 30, 2023	Opening Balance as at July 01, 2022	Charged during the year	Adjustment during the year against Disposal	Closing Balance as at June 30, 2023	Written down value as at June 30, 2023
Right of use asset	4,790,417	-	-	4,790,417	798,403	1,596,804	-	2,395,207	2,395,210
<b>Total</b>	<b>4,790,417</b>	<b>-</b>	<b>-</b>	<b>4,790,417</b>	<b>798,403</b>	<b>1,596,804</b>	<b>-</b>	<b>2,395,207</b>	<b>2,395,210</b>

