

PKF AHKC.

**Auditor's Report
and
Financial Statements
of
Samorita Hospital Limited
For the year ended 30 June 2025**



PKF AHKC

**Aziz Halim Khair Choudhury
Chartered Accountants**

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Samorita Hospital Limited
For the year ended June 30, 2025

Table of Contents

Sl. No.	Particulars	Page No.
Independent Auditor's Report & Audited Financial Statements		
01.	Auditor's Report	1-5
02.	Statement of Financial Position	6
03.	Statement of Profit or Loss and Other Comprehensive Income	7
04.	Statement of Changes in Equity	8
05.	Statement of Cash Flows	9
06.	Notes to the Financial Statements	10-35
07.	Schedule of Fixed Assets (Accounting Base)	36
08.	Schedule of Fixed Assets (Tax Base)	37
09.	Schedule of Right of Use Assets	38

Independent Auditor's Report

To the Shareholders of **Samorita Hospital Ltd.**

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Samorita Hospital Limited ("the Company"), which comprise the Statement of Financial Position as at 30 June 2025, and the Statement of Revenue and Profit or Loss and Other Comprehensive Income Account, 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.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion Section of our report, the accompanying financial statements present fairly, all material respects, the financial position of the company as at 30 June 2025, and financial performance and its cash flow 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 Qualified Opinion

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

The entity has recorded a provision of TK.18,160,841 for the Worker's Profit Participation Fund (WPPF). However, it has not established a Board of Trustees for the WPPF, which is a requirement under Section 235 of the Bangladesh Labor Act 2006 (amended in 2013).

2. Absence of Gratuity Provision

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is produced in the context.

Risk	Our response to the risk
1. Revenue (Turnover)	
See note no. 25.00 to the financial statements	
At year end of the Company reported total revenue of BDT 401,365,663. The Company has multiple revenue units including Medical, Diagnostic and Pharmacy Unit. The company has complex terms of contracts which require significant management estimation and judgment in determining the timing of revenue recognition and measurement. Revenue is derived from several business segments and agreement with customers contain more than one performance obligation. Hence the management needs to determine the basis for allocating the consideration received between the separate performance obligations based on relative standard selling price. This matter is considered a key audit matter due to the level of judgement required to determine the timing of revenue recognition and measurement.	• Our audit procedures included, among others, the followings: • We evaluated the revenue recognition principles applied by the Company towards applicable accounting standards; • We evaluated the revenue recognition of different segments of revenue in relation to the terms of the service terms; • We tested the key controls over the calculation, authorization and approval of bills forwarded to customers and the capturing and recording of revenue transactions; • We tested the timing of the revenue recognition; • We evaluated the appropriateness of the notes related to the Company's revenue; • We critically assessed manual journals posted to revenue to identify unusual or irregular items; and • Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
2. Property, plant and equipment (PPE)	
See note no. 4.00 to the financial statements	
The carrying value of PPE as at 30 June 2025 was BDT. 1,092,855,691. Which is 91.22% of total assets. There are a number of areas where management judgment impacts the carrying value of PPE, and the related depreciation. These include: • Determining which costs meet the criteria for capitalization; • The estimation of economic useful lives and residual values assigned to property, plant and equipment. We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgement involved and because of its significance to the financial statements.	Our audit procedures to assess the carrying value of PPE included the followings: • 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 estimation of useful economic lives and residual values; • assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization; and • evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business.

Risk	Our response to the risk
3. Valuation of Inventory	
See note no. 7.00 to the financial statements	
The Company had inventory of BDT 19,329,040 at 30 June 2025, held and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. The company keep significant stock of medical and diagnostic parts and medicines at its service units and stores mostly at its business place. Inventory valuation and existence was a key audit matter because of store/ location that inventory was held and the judgement applied in the valuation of inventory.	We performed a number of audit procedures for inventory valuation and existence. The procedure included among any others the followings: • Evaluated and selected systems and processes for inventory and tested a sample of key controls for establishing volumes and cost; • Evaluated the stocking process in the selected stores and undertook our own test of control; • Tested, on a sample basis, stocks of materials to actual prices. Assessed the reasonableness of the product and service costing; • Compared the net realizable value obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories; • Participated in stock takes at a number of locations and tested the cut-off of deliveries in or out of inventory; and • Obtained the company's monitoring controls of slow movers and assessments of obsolescence as well as net selling prices.

Reporting on 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.

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.

Responsibilities of Management and Those Charged with Governance for the Financial Statement 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 concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

- Identify and assess the risks of material misstatement of the financial statement, 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, misrepresentation, 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 doubts 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's 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 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 matter communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not

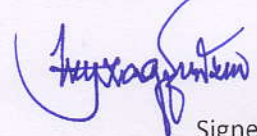
be communicated in our report because the adverse consequences of doing so would be reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, and the Securities and Exchange Rules 2020 and relevant notifications issued by Bangladesh Securities and Exchange Commission and other applicable laws and regulations. We, as required by law, further report that:

- a) We have obtained all the information and explanations which to the best of our knowledge and belief where 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 Samorita Hospital Limited so far as it appeared from our examinations of these books.
- c) The Statement of Financial Position, and the Statement of Profit or Loss and Other Comprehensive Income and Statement of Changes in Equity and Statement of Cash Flows of the Company dealt with by the report are in agreement with the books of account and returns;
- d) The expenditure was incurred for the purpose of the Company's business; and

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants



Signed by:

M. Mosharraf Hossain

FCA | PhD | PMP | CPFA | CISM | CISA

Partner

ICAB Enrolment No.: 769

DVC #2510220769AS877771

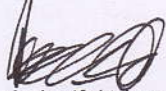
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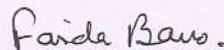
Dhaka

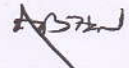
Samorita Hospital Limited
Statement of Financial Position
As at June 30, 2025

Particulars	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
ASSETS			
A. Non-current Assets		1,098,937,142	1,106,524,224
Property, Plant and Equipment	4.00	1,092,855,691	1,099,741,103
Right of Use Assets	5.00	-	798,406
Investment in Associates	6.00	6,081,451	5,984,715
B. Current Assets		99,040,323	109,515,134
Inventories	7.00	19,329,040	20,028,697
Trade and Other Receivables	8.00	10,759,803	9,331,477
Advance, Deposits and Prepayments	9.00	15,619,598	11,204,300
Advance Income Tax	10.00	15,115,365	16,206,641
Cash and Cash Equivalents	11.00	38,216,517	52,744,019
Total Assets (A+B)		1,197,977,465	1,216,039,358
EQUITY AND LIABILITIES			
C. Shareholders' Equity		1,055,053,151	1,052,423,371
Paid-up Capital	12.00	218,008,970	218,008,970
Retained Earnings	13.00	114,833,590	112,880,321
Dividend Equalization Fund	13.01	4,241,531	3,565,020
Revaluation Reserve	14.00	717,969,060	717,969,060
D. Non-current Liabilities		83,536,958	85,213,818
Deferred Tax Liabilities	15.00	83,536,958	84,953,293
Lease Liability	16.01	-	-
Long Term Loan	17.00	-	260,525
E. Current Liabilities		59,387,356	78,402,169
Trade and other Payables	18.00	36,234,030	34,514,425
Lease Liability- current portion	16.01	-	890,484
Long Term Loan- Current Portion	19.00	1,950,320	21,480,000
Dividend Payable	20.00	-	-
Withholding Vat & Tax Payable	21.00	24,652	790,806
Provision and Accruals	22.00	11,680,977	10,974,934
Provision for Income Taxes	23.00	8,162,487	8,471,863
Unclaimed Dividend	24.00	1,334,890	1,279,657
Total Liabilities (D+E)		142,924,314	163,615,987
Total Equity and Liabilities (C+D+E)		1,197,977,465	1,216,039,358
Net Assets Value Per Share (NAV)	38.00 (b)	48.39	48.27

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

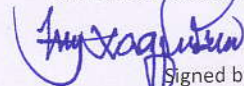

Md. Shariful Islam
Company Secretary


Farida Bano
Director


Dr. A.B.M. Haroon
Managing Director

Signed in terms of separate report of even date annexed.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants


Signed by:
M. Mosharraf Hossain
FCA | PhD | PMP | CPFA | CISM | CISA
Partner

Date: 22 October 2025
Place: Dhaka

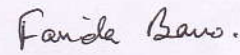
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Samorita Hospital Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30, 2024
Revenue	25.00	401,365,663	378,390,792
Direct Expenses	26.00	(168,586,465)	(153,499,363)
Gross Profit		232,779,198	224,891,429
Operating Expenses			
Administrative Expenses	27.00	(216,651,557)	(208,035,661)
Profit from Operations		16,127,641	16,855,768
Others Income		2,819,988	905,996
Share of Profit/ (loss) of Associate	6.01	96,736	41,174
Non-operating Income	29.00	5,483,103	6,302,118
Financial Expenses	28.00	(2,759,851)	(5,437,296)
Profit before Contribution to WPPF		18,947,629	17,761,764
Contribution to WPPF		(902,268)	(845,798)
Profit before Tax		18,045,361	16,915,966
Income Taxes		(4,515,132)	(4,716,346)
Current Tax	30.00	(5,931,467)	(5,770,343)
Deferred Tax	15.01	1,416,335	1,053,997
Profit after Tax		13,530,229	12,199,620
Earnings Per Share (EPS)	31.00	0.62	0.56

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


Md. Shariful Islam
Company Secretary


Farida Bano
Director


Dr. A.B.M. Haroon
Managing Director

Signed in terms of separate report of even date annexed.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants



Signed by:

Date: 22 October 2025
Place: Dhaka

M. Mosharraf Hossain
FCA | PhD | PMP | CPFA | CISM | CISA
Partner
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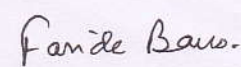
Samorita Hospital Limited
Statement of Changes in Equity
For the year ended June 30, 2025

Particulars	Amount in Taka				
	Paid-up Capital	Retained Earnings	Dividend Equalization Fund	Revaluation Reserve	Total Equity
Balance as at July 01, 2024	218,008,970	112,880,321	3,565,020	717,969,060	1,052,423,371
Net profit after tax for the year	-	13,530,229	-	-	13,530,229
Transfer to Dividend Equalization Fund	-	(676,511)	676,511	-	-
Dividend Paid	-	(10,900,449)	-	-	(10,900,449)
Balance as at June 30, 2025	218,008,970	114,833,590	4,241,531	717,969,060	1,055,053,151

For the year ended June 30, 2024

Particulars	Amount in Taka				
	Paid-up Capital	Retained Earnings	Dividend Equalization	Revaluation Reserve	Total Equity
Balance as at July 01, 2023	198,189,970	121,109,682	2,955,039	636,825,955	959,080,646
Net profit after tax for the year	-	12,199,620	-	-	12,199,620
Transfer to Dividend Equalization Fund	-	(609,981)	609,981	-	-
Revaluation gain	-	-	-	124,098,696	124,098,696
Transferred to deferred tax Liability	-	-	-	(42,955,591)	(42,955,591)
Dividend Paid	19,819,000	(19,819,000)	-	-	-
Balance as at June 30, 2024	218,008,970	112,880,321	3,565,020	717,969,060	1,052,423,371


Md. Shariful Islam
Company Secretary


Farida Bano
Director

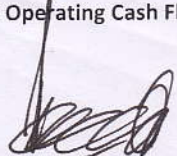

Dr. A.B.M. Haroon
Managing Director

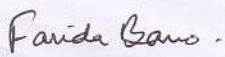
Date: 22 October 2025
Place: Dhaka



Samorita Hospital Limited
Statement of Cash Flows
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
A. Cash Flows from Operating Activities			
Cash Receipts from Customers and Others	32.00	404,634,575	383,630,512
Cash Paid to Suppliers and Employees	33.00	(362,019,765)	(333,853,671)
Cash Generated from Operations		42,614,810	49,776,841
Income Tax Paid	34.00	(5,149,567)	(5,329,427)
Net Cash Flows/(Used in) from Operating Activities		37,465,243	44,447,414
B. Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	35.00	(21,057,384)	(17,795,799)
Bank Interest		1,225,803	723,455
FDR Interest		110,051	1,591,517
Proceeds from Sale of Fixed Assets		54,000	550,000
Net Flows/(Used in) Provided in Investing Activities		(19,667,530)	(14,930,827)
C. Cash Flow from Financing Activities			
Payment of Bank Loan		(21,480,000)	(21,445,000)
Unclaimed Dividend	36.00	55,233	306,194
Dividend Paid	37.00	(10,900,449)	-
Net Flows/(Used in) Provided in Financing Activities		(32,325,216)	(21,138,806)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(14,527,503)	8,377,781
Cash and Cash Equivalents at Beginning of the Years		52,744,019	44,366,238
Cash and Cash Equivalents at End of the Years		38,216,517	52,744,019
Net Operating Cash Flows Per Share (NOCFPS)	38.00 (d)	1.72	2.04


Md. Shariful Islam
Company Secretary


Farida Bano
Director


Dr. A.B.M. Haroon
Managing Director

Date: 22 October 2025
Place: Dhaka



Samorita Hospital Limited
Notes to the Financial Statements
As at and for the year ended June 30, 2025

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

1.01 Company Profile

Samorita Hospital Limited started its business from 01 February 1984 under the name and style as "M/s. Samorita Nursing Home". Then it was a partnership concern and 14 October 1985 it was converted into a Private Limited Company. 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, 2025
- ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2025
- iii) Statement of Changes in Equity for the year ended June 30, 2025
- iv) Statement of Cash Flows for the year ended June 30, 2025
- v) Notes to the Financial Statements for the year ended June 30, 2025

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 2024 to 30 June 2025.

2.07 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.

2.08 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.

2.09 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, 2025	June 30, 2024
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%

2.10 Revaluation of Freehold Land

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

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

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

2.11 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.

2.12 Financial Instruments

2.12.1 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. 66,248 considered bad and 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.

2.12.2 Financial liabilities

Borrowings

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

Trade payables

Trade payables are recognized initially at fair value.

2.12.3 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.

2.13 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.

2.14 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".

2.15 Revenue Recognition

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

Interest income

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

Dividend income on shares

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

Non operating income

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

2.16 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.

2.17 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.

2.18 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".

2.19 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 Act 1993, the Securities and Exchange Rule 2020 and other relevant local laws and rules.

c. Compliance with International Financial Reporting Standards (IFRSs)

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

2.20 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.

2.21 Contingent liability

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

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

2.22 General

Other assets shown in note 11.03 of Previous year is shown in note 11.00 in the current year.



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

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

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

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
4.00	Property, Plant and Equipment		
	Cost		
	Opening balance July 01, 2024	1,450,517,563	1,310,398,640
	Add: Addition during the year	17,396,134	143,894,495
	Disposal/Adjustment during the year	(3,204,121)	(3,775,572)
	Closing Balance June 30, 2025	1,464,709,576	1,450,517,563
	Depreciation		
	Opening balance July 01, 2024	350,776,460	330,534,325
	Add: Charged during the year	24,000,556	23,651,398
	Disposal/Adjustment during the year	(2,923,131)	(3,409,263)
	Closing Balance June 30, 2025	371,853,885	350,776,460
	WDV as on June 30, 2025	1,092,855,691	1,099,741,103
	Details are shown in annexure- A		
5.00	Right of Use Assets		
	Cost		
	Opening balance July 01, 2024	4,790,417	4,790,417
	Add: Addition during the year	-	-
	Closing Balance June 30, 2025	4,790,417	4,790,417
	Amortization		
	Opening balance July 01, 2024	3,992,011	2,395,207
	Add: Charged during the year	798,406	1,596,804
	Disposal/Adjustment during the year	-	-
	Closing Balance June 30, 2025	4,790,417	3,992,011
	Written down value as on June 30, 2025	-	798,406
6.00	Investment in Associates		
	Opening balance	5,984,715	5,943,541
	Share of Profit/ (Loss) for the year(Note:6.01)	96,736	41,174
	Closing Balance June 30, 2025	6,081,451	5,984,715
6.01	Share of income /(loss) of Associate:		
	Net Profit / (loss) of Associate company 30 June 2025	214,968	91,498
		214,968	91,498
	Share of Profit / (loss) of Associate company (45% of Tk.214,968)	96,736	41,174
	Above Investment has been shown on the basis of audit report of the Imaging services Ltd. (Associate company) for the year ended June 30 , 2025 in accordance with IAS-28.		
7.00	Inventories		
	Medical Services (Note:7.01)	4,333,132	4,224,111
	Diagnostics(Note:7.02)	2,936,917	3,915,124
	Pharmacy (Note:7.03)	12,058,991	11,889,462
	Closing Balance June 30, 2025	19,329,040	20,028,697
7.01	Medical Services		
	O. T. Materials	91,793	85,171
	Linen Materials	823,420	742,189
	Medical Oxygen	40,806	91,530
	Printing Materials	1,713,182	1,601,424
	Stationary Materials	430,011	403,257
	Diet Material	165,839	150,841
	Cleaning materials	136,990	127,275
	Electrical Materials	465,836	454,609
	Business Promotion Materials	15,120	79,020
	Floor Material	62,514	84,187
	Repair Materials	387,621	404,608
	Closing Balance June 30, 2025	4,333,132	4,224,111

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
7.02	Diagnostic		
	Pathology Materials	2,729,511	3,658,190
	X- Ray Materials	142,500	207,023
	USG Materials	19,910	25,244
	Echo Color Doppler Materials	5,531	3,065
	ECG & EEG Materials	32,812	16,982
	Endoscopy Materials	6,653	4,620
	Closing Balance June 30, 2025	2,936,917	3,915,124
7.03	Pharmacy		
	Medicine	12,058,991	11,889,462
	Closing Balance June 30, 2025	12,058,991	11,889,462
8.00	Trade and Other Receivables		
	Receivable from Undischarged Patients	6,031,620	4,366,263
	Receivable from Discharged Patient (Note: 8.01)	1,266,387	1,031,759
	Receivable from Out Door Patient (Note :8.02)	473,631	907,683
	Receivable from Pathology Out	33,424	45,164
	Rent Receivable	426,805	290,125
	Receivable from FDR Interest	50,903	27,408
	Receivable from Institution (Note: 8.03)	2,477,033	2,663,075
	Closing Balance June 30, 2025	10,759,803	9,331,477
	Ageing schedule of receivables		
	Receivable ageing:		
	Invoiced 1-30 days	6,920,158	5,760,719
	Invoiced 31-90 days	1,620,131	907,683
	Invoiced 91-360 days	1,864,759	2,663,075
	Invoiced more than 360 days	354,755	-
	Total receivables	10,759,803	9,331,477
8.01	Receivable from Discharged Patient	1,332,635	3,051,559
	Less: Written off	66,248	2,019,800
	Closing Balance June 30, 2025	1,266,387	1,031,759
8.02	Receivable from Out Door Patient	473,631	907,683
	Less: Written off	-	-
	Closing Balance June 30, 2025	473,631	907,683
8.03	Receivable from Institution		
	MetLife American Life Insurance Company	19,274	80,930
	Chartered Life Insurance PLC	57,673	160,110
	Delta Life Insurance Company Ltd	52,529	10,506
	Pragati Life Insurance Company Ltd	162,590	371,773
	ICDDR	-	161,687
	Jamuna Life Insurance Company Ltd	119,556	442,702
	Intercontinental Dhaka	-	119,550
	The Pan Pacific Sonargaon Dhaka	48,874	196,478
	Gardian Life Insurance Company Ltd	124,511	29,446
	Amanat Shah Lungi	-	24,760
	M.H. Samorita Hospital & Medical College	1,892,026	1,065,133
	Closing Balance June 30, 2025	2,477,033	2,663,075
9.00	Advance, Deposits and Prepayments		
	Advances (Note - 9.01)	6,629,359	1,972,477
	Security and Deposits (Note: 9.02)	1,537,750	1,537,750
	Prepayments (Note-9.03)	7,452,489	7,694,073
	Closing Balance June 30, 2025	15,619,598	11,204,300

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
9.01	Advances:		
	Advance Salary to Employee and Staff	1,363,459	420,500
	Advance Against Works	229,650	546,824
	Advance for Capital Item	4,661,250	1,000,000
	Advance Vat	375,000	-
	Advance for Purchases	-	5,153
	Closing Balance June 30, 2025	6,629,359	1,972,477
9.02	Deposits		
	Deposit for Telephone Installation	117,000	117,000
	Security Money against Nurse Hostel	800,000	800,000
	Security Money to Titas Gas Ltd.	218,250	218,250
	Security Money to CDBL	200,000	200,000
	Security Money to DESA	202,500	202,500
	Closing Balance June 30, 2025	1,537,750	1,537,750
9.03	Prepayments		
	Insurance Premium	216,654	220,800
	Festival Bonus	7,005,997	7,223,566
	Annual Fees	229,838	249,707
	Closing Balance June 30, 2025	7,452,489	7,694,073
10.00	Advance Income Tax		
	Opening Balance	16,206,641	13,528,106
	Addition during the year (Note: 10.01)	3,798,961	5,329,427
		20,005,602	18,857,533
	Adjusted during the year (Note -10.02)	4,890,237	2,650,892
	Closing Balance June 30, 2025	15,115,365	16,206,641
10.01	Addition during the year		
	Financial Year 2024-2025 {Note:10.01(A)}	3,798,961	4,419,736
	Previous Financial Year	-	909,691
	Closing Balance June 30, 2025	3,798,961	5,329,427
10.01(A)	Financial Year 2024-2025 {Note:10.01(A)}		
	U/S-154	3,100,000	3,500,000
	AIT on Vehicle	255,000	255,000
	TDS on Bank Deposit	277,646	463,384
	TDS on Rental Income	166,315	201,352
	Financial Year 2024-2025	3,798,961	4,419,736
10.02	Adjustment during the year		
	Financial Year 2023-2024	4,890,237	2,650,892
	Closing Balance June 30, 2025	4,890,237	2,650,892
11.00	Cash and Cash Equivalents		
	Cash in hand	1,411,456	670,025
	Cash at Bank (Note : 11.01)	31,038,308	48,777,153
	FDR Accounts (Note : 11.02)	2,000,000	-
	Other Assets (Note: 11.03)	3,766,753	3,296,841
	Closing Balance June 30, 2025	38,216,517	52,744,019



Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
11.01	Cash at bank		
	Prime Bank Ltd. STD - A/C No.14131050002340	1,672,350	15,802,450
	Agrani bank Ltd. STD - A/C No. 0200001200158	1,336,015	1,280,782
	Agrani Bank Ltd. C/D - A/C no. 200001192707	8,047,831	2,703,877
	Southeast Bank Ltd. C/D - A/C No 11100006631	2,262,235	299,470
	City Bank STD- 3101454023001	6,677,535	614,536
	Dutch Bangla Bank SND 2551201075	805,315	3,432,560
	Mutual Trust Bank SND-00030320002249	118,052	132,179
	Pubali Bank Ltd. STD - A/C No.3781102000012	133,897	95,242
	Pubali Bank Ltd. STD - A/C No.3781102000957	634,114	23,500,650
	Pubali Bank Ltd. STD - A/C No.3781102001086	7,913,970	-
	Eastern Bank SND-1061350410648	534,065	846,169
	BKash	299,500	17,500
	Master Card (Note: 11.01.01)	603,429	51,738
	Closing Balance June 30, 2025	31,038,308	48,777,153
11.01.01	Master Card		
	POS Machine of City Bank , Merchant ID-9101420651	136,652	15,302
	POS Machine of Pubali Bank , Merchant ID: 473781000155000	92,030	-
	POS Machine of Dutch Bangla Bank , Merchant ID-000592550970300	374,747	36,436
		603,429	51,738
11.02	FDR Accounts		
	Southeast Bank FDR A/C 1224300047728	2,000,000	-
	Closing Balance June 30, 2025	2,000,000	-
	*FDR having maturity within three months have been reclassified as cash and cash equivalents.		
11.03	Other Assets		
	Social Islami Bank Ltd. STD - A/C No.1360000576	150,017	147,709
	Union Bank CD-131010006125	14,515	97,588
	Union Bank SND-0621210000259	2,102,221	413,331
	Union Bank FDR A/C 0622030013964	1,500,000	2,638,213
		3,766,753	3,296,841
	*Status of bank A/C No. 1360000576 of Social Islami Bank Ltd. is Dormant.		
12.00	Share Capital		
	Authorized Capital:		
	50,000,000 Ordinary Shares @ Tk. 10.00 each	500,000,000	500,000,000
	Issued, Subscribed and Paid up Capital:		
	6,000,000 Ordinary Shares @ Tk. 10.00 each fully paid-up in cash	60,000,000	60,000,000
	600,000 Bonus Shares @ Tk. 10.00 each for the year 2003-2004	6,000,000	6,000,000
	990,000 Bonus Shares @ Tk. 10.00 each for the year 2008-2009	9,900,000	9,900,000
	1,214,400 Bonus Shares @ Tk. 10.00 each for the year 2010-2011	12,144,000	12,144,000
	1,584,792 Bonus Shares @ Tk. 10.00 each for the year 2011-2012	15,847,920	15,847,920
	3,116,757 Bonus Shares @ Tk. 10.00 each for the year 2012-2013	31,167,570	31,167,570
	1,350,594 Bonus Shares @ Tk. 10.00 each for the year 2013-2014	13,505,940	13,505,940
	1,485,654 Bonus Shares @ Tk. 10.00 each for the year 2015-2016	14,856,540	14,856,540
	1,634,219 Bonus Shares @ Tk. 10.00 each for the year 2016-2017	16,342,190	16,342,190
	898,820 Bonus Shares @ Tk. 10.00 each for the year 2018-2019	8,988,200	8,988,200
	943,761 Bonus Shares @ Tk. 10.00 each for the year 2021-2022	9,437,610	9,437,610
	19,81,900 Bonus Shares @ Tk. 10.00 each for the year 2022-2023	19,819,000	19,819,000
	Total: 2,18,00,897 shares @ Tk. 10.00 each	218,008,970	218,008,970

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024

a. Shareholding Position as on June 30, 2025 is as under :

Classes of Shareholders	2024-2025		2023-2024	
	No. of Shares	%	No. of Shares	%
Sponsors	3,756,231	17.23	3,756,231	17.23
Financial Institution	3,752,290	17.21	3,101,118	14.22
ICB Investor Account	1,250	0.01	1,250	0.01
General Public	14,290,576	65.54	14,941,748	68.53
Foreign Investors	550	0.01	550	0.01
Total	21,800,897	100.00	21,800,897	100.00

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

Shareholding Range	2024-2025			2023-2024	
	No. of Shares	%	No. of Share holders	No. of Shares	%
Less Than- 500	352,251	1.61	2,091	337,834	1.55
501-5000	2,591,526	11.89	1,540	2,602,251	11.94
5001-10000	1,309,932	6.01	180	1,200,560	5.51
10001-20000	1,246,444	5.72	88	1,108,646	5.09
20001-30000	665,072	3.05	27	628,401	2.88
30001-50000	741,224	3.40	19	842,377	3.86
50001-100000	848,848	3.89	11	1,134,316	5.20
100001-1000000	8,617,497	39.53	27	8,393,409	38.50
Over 1000000	5,428,103	24.90	3	5,553,103	25.47
Total	21,800,897	100.00	3,986	21,800,897	100.00

c. Market Price

These shares are listed in Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC. On June 30, 2025 each share was quoted at tk. 56.50 in Dhaka Stock Exchange PLC. and at Tk. 55.90 in Chittagong Stock Exchange PLC.

13.00 Retained Earnings

Opening Balance	112,880,321	121,109,682
Total Comprehensive Income for the year	13,530,229	12,199,620
Dividend Accounts	(10,900,449)	-
Transfer to Share Capital	-	(19,819,000)
	115,510,101	113,490,302
Transferred To Dividend Equalization Fund (note: 13.01)	(676,511)	(609,981)
Closing Balance June 30, 2025	114,833,590	112,880,321

13.01 Dividend Equalization Fund

Opening Balance	3,565,020	2,955,039
Financial Year 2024-25	676,511	609,981
Closing Balance June 30, 2025	4,241,531	3,565,020

In 188th meeting of the Board of Directors held on July 18, 2020 it was agreed in principle to form a Dividend Equalization fund. Thereafter the Audit Committee in its 63rd Meeting held on January 23, 2021 recommended to transfer 3% -5% of net profit of the company to Dividend Equalization fund every year which was approved by the Board in its 192nd meeting held on April 27, 2021 unanimously.

14.00 Revaluation Reserve

Opening Balance	717,969,060	636,825,955
Revaluation gain of land	-	124,098,696
Transferred to deferred tax Liability	-	(42,955,591)
	717,969,060	717,969,060

Details are shown in note: 2.10

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
14.01	Movement in deferred tax Liability		
	Closing Balance	70,747,591	70,747,591
	Opening Balance	70,747,591	27,792,000
		-	42,955,591
15.00	Deferred Tax Liabilities		
	Opening Balance	84,953,293	43,051,699
	Transferred from revaluation Reserve	-	42,955,591
	Provision made during the year for temporary difference(Note:15.01)	(1,416,335)	(1,053,997)
	Closing Balance June 30, 2025	83,536,958	84,953,293
15.01	Deferred tax liability is arrived at as follows		
i.	Deferred tax on PPE		
	Carrying amount (Accounting base)	304,139,036	311,024,448
	Carrying amount (Tax base)	(245,768,187)	(247,071,201)
	Taxable/(deductible) temporary difference	58,370,848	63,953,247
	Permanent differences	(414,950)	(414,950)
	Net Taxable/(deductible) temporary difference	57,955,898	63,538,297
	Deferred tax Liability/(Assets) @ 22.50%	13,040,077	14,296,117
ii.	Deferred tax on Right of Use Assets		
	Carrying amount (Accounting base)	-	798,406
	Carrying amount (Tax base)	-	-
	Taxable/(deductible)	-	798,406
	temporary difference	-	798,406
	Deferred tax Liability/(Assets) @ 22.50%	-	179,641
iii.	Deferred tax on Lease Liabilities		
	Carrying amount (Accounting base)	-	-
	Carrying amount (Tax base)	-	-
	Taxable/(deductible)	-	-
	temporary difference	-	-
	Deferred tax Liability/(Assets) @ 22.50%	-	-
iv.	Deferred tax on share of profit on Investments		
	Carrying amount (Accounting base)	6,081,451	5,984,715
	Carrying amount (Tax base)	7,335,000	7,335,000
	Taxable/(deductible) temporary difference	(1,253,549)	(1,350,285)
	Deferred tax Liability/(Assets) @ 20%	(250,710)	(270,057)
v.	Deferred tax on revaluation of property, plant and		
	Carrying amount (Accounting base)	884,344,886	884,344,886
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	884,344,886	884,344,886
	Deferred tax Liability/(Assets) @ 8%	70,747,591	70,747,591
	Total deferred tax liability as on June 30, 2025	83,536,958	84,953,292
	Movement of Deferred Tax on PL Items		
	Opening Deferred Tax Liability	14,205,702	15,259,699
	Expense/(Income) during the year	(1,416,335)	(1,053,997)
	Closing Deferred Tax Liability	12,789,367	14,205,702
16.00	Lease Liability		
	Opening Balance	890,484	2,556,041
	Addition during the year	-	-
	Finance costs during the year	16,716	148,843
	Payments during the year	(907,200)	(1,814,400)
	Closing Liability	-	890,484

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
16.01	Lease Liability		
	Lease Liability-Current	-	890,484
	Lease Liability-Non Current	-	-
		<u>-</u>	<u>890,484</u>
17.00	Long Term Loan:		
	Term Loan A/C 1712		
	a. Principal Amount		
	Opening Balance	21,740,525	39,773,078
	Add: Addition during the year	-	-
		<u>21,740,525</u>	<u>39,773,078</u>
	Less: Repayment	19,790,205	(18,032,553)
		<u>1,950,320</u>	<u>21,740,525</u>
	b. Interest Amount		
	Opening Balance	-	-
	Add: Addition during the year	1,689,795	3,412,447
		<u>1,689,795</u>	<u>3,412,447</u>
	Less: Repayment	1,689,795	(3,412,447)
		<u>-</u>	<u>-</u>
		<u>1,950,320</u>	<u>21,740,525</u>
	Less: Long Term loan (Current Portion)	1,950,320	21,480,000
	Closing Balance June 30, 2025	<u>-</u>	<u>260,525</u>
	Term Loan A/C. No. 001271300001712:		
	This represents the 8 years term loan of Tk. 5.5 crore taken from Southeast Bank Limited, Dhanmondi Branch, Dhaka at 14.50% interest for expansion of modern OT, installation of new diagnostic equipment.		
	All fixed and floating assets are mortgaged against long term loan.		
18.00	Trade and Other Payables		
	Advance Receipt from Patient	2,500,000	2,182,500
	Advance Receipt from rental building	157,000	151,500
	Current Liability for Expenses	626,913	677,047
	Current Liabilities for Supply (Note-18.01)	14,789,276	14,885,232
	Workers profit participation fund (Note: 18.02)	18,160,841	16,618,146
	Closing Balance June 30, 2025	<u>36,234,030</u>	<u>34,514,425</u>
18.01	Current Liabilities for Supply		
	Medicine Bills	5,313,867	4,442,411
	Material Supply	9,475,409	10,442,821
	Closing Balance June 30, 2025	<u>14,789,276</u>	<u>14,885,232</u>
18.02	Workers profit participation fund		
	Opening Balance	16,618,146	13,972,776
	Paid During the year	(412,913)	(76,434)
		<u>16,205,233</u>	<u>13,896,342</u>
	Provision made during the year	902,268	845,798
	Interest charged for the year	1,053,340	1,876,006
	Closing Balance June 30, 2025	<u>18,160,841</u>	<u>16,618,146</u>
19.00	Long Term loan (Current Portion)		
	Closing Balance June 30, 2025	<u>1,950,320</u>	<u>21,480,000</u>
20.00	Dividend Payable:		
	Opening Balance	-	-
	Add: Addition during the year	9,500,981	-
		<u>9,500,981</u>	<u>-</u>
	Less: Paid during the year	9,500,981	-
	Closing Balance June 30, 2025	<u>-</u>	<u>-</u>

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
21.00 Withholding Vat & Tax Payable			
	Withholding Vat Payable	-	391,292
	Withholding Tax Payable	24,652	399,514
		24,652	790,806
22.00 Provision and Accruals			
	Salary and Allowance	8,677,734	8,259,564
	Managing Director's Salary	500,000	500,000
	Electricity	1,334,893	1,398,402
	WASA	397,362	362,074
	Gas	101,489	146,469
	Telephone	11,156	6,185
	Provision for Bad debt	354,755	-
	Newspaper bill	16,088	14,740
	Audit Fee	287,500	287,500
	Closing Balance June 30, 2025	11,680,977	10,974,934
23.00 Provision for Income Tax			
	Opening Balance	8,471,863	5,352,412
	Adjusted during the year	(4,890,237)	(2,650,892)
		3,581,626	2,701,520
	Paid during the year	1,350,606	-
		2,231,020	2,701,520
	Provision made during the year (Note-30)	5,931,467	5,770,343
	Closing Balance June 30, 2025	8,162,487	8,471,863
24.00 Unclaimed Dividend			
	Opening Balance (note 24.01)	1,279,657	973,463
	Addition during the year	55,233	306,721
		1,334,890	1,280,184
	Paid during the year	-	(527)
	Closing Balance June 30, 2025	1,334,890	1,279,657
24.01 Unclaimed Dividend			
	Financial Year 2020-2021	1,050,852	1,009,218
	Financial Year 2021-2022	270,439	270,439
	Financial Year 2022-2023	13,599	-
		1,334,890	1,279,657
25.00 Revenue			
	Medical Services (Note:25.01)	180,036,895	174,636,199
	Diagnostic(Note:25.02)	102,683,937	97,764,347
	Pharmacy (Note:25.03)	118,644,831	105,990,246
	Total	401,365,663	378,390,792
25.01 Medical Services			
	Seat Rent	136,904,895	137,303,454
	Admission Fee	1,804,000	1,755,000
	Oxygen	8,591,486	8,402,525
	O.T.Charge	12,142,467	10,141,410
	Dental	787,550	693,600
	Dialysis Unit	12,142,800	8,529,957
	Post Operative Care, Chemo, Aspiration, etc.	7,663,697	7,810,253
	Total	180,036,895	174,636,199

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
25.02	Diagnostic		
	Pathology	75,923,910	71,905,758
	X- Ray	7,471,881	7,288,138
	E.C.G	2,167,349	2,236,410
	Endoscopy	2,930,500	2,740,913
	Ultrasonography	9,843,514	9,336,104
	Echo/Color Doppler	4,346,783	4,257,024
	Total	102,683,937	97,764,347
25.03	Pharmacy		
	Medicine Sales	118,644,831	105,990,246
	Total	118,644,831	105,990,246
26.00	Direct Expenses		
	Medical Services (Note:26.01)	36,798,872	33,684,556
	Diagnostic (Note:26.02)	39,640,278	39,105,031
	Pharmacy (Note:26.03)	92,147,315	80,709,776
	Total	168,586,465	153,499,363
26.01	Medical Services		
	Oxygen	4,290,880	4,209,444
	O.T.	4,142,291	3,835,284
	Floor	1,532,893	1,331,445
	Dental	-	51,911
	Diet	14,446,732	13,998,072
	Dialysis Unit	8,468,605	6,390,044
	Others	3,917,471	3,868,356
	Total	36,798,872	33,684,556
26.02	Diagnostic		
	Pathology	32,285,071	32,089,612
	X-Ray	2,454,062	2,396,717
	ECG	439,630	487,069
	Endoscopy	1,647,007	1,533,325
	Ultrasonography	1,912,810	1,714,423
	Echo/Color Doppler	901,698	883,885
	Total	39,640,278	39,105,031
26.03	Pharmacy		
	Cost of Medicine Sold	92,147,315	80,709,776
	Total	92,147,315	80,709,776
27.00	Administrative Expenses		
	Salary & Allowances	121,449,825	109,967,732
	Managing Director's Salary	8,244,173	8,208,939
	Directors Board fee	504,000	536,000
	Electricity	13,675,124	13,997,140
	Vehicle	227,030	271,097
	Gas	1,740,505	1,916,921
	WASA	4,780,307	4,115,628
	Telephone	585,653	500,715
	Cleaning	2,459,922	2,494,947
	Conveyance	361,880	290,040
	Tiffin and Refreshment	960,828	759,149
	Advertisement & Publishing	773,249	1,032,200
	Business Promotion	1,372,715	1,750,128

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
	Insurance Premium	329,127	331,201
	House Rent	1,043,280	-
	House Rent Vat Expenses	136,080	272,160
	Fuel & Petrol	1,463,317	1,333,114
	Repair works	7,025,029	7,837,591
	Printing	2,181,915	2,142,818
	Service/Maintenance	4,855,849	4,823,822
	Stationery	1,879,562	2,389,650
	Legal & Professional Fees	453,618	549,725
	Newspaper	243,645	201,887
	RJSC Expenses	6,216	6,870
	Audit Fee	287,500	287,500
	Electrical expenses	2,458,384	3,558,680
	Linens	2,138,776	1,620,264
	Labor & Wages	1,312,600	369,949
	Postage and Stamp	27,105	90
	Annual Fees & Subscription	822,078	1,196,290
	Bad Debt expense	66,248	1,698,029
	Allowance for Bad debt	354,755	
	Municipal & Land Development Tax	796,170	820,921
	AGM Expenses	64,998	258,986
	Miscellaneous	2,869,685	3,778,720
	Depreciation	24,000,556	23,651,398
	Depreciation on Right of Use Assets	798,406	1,596,804
	CDBL Expenses	106,000	58,973
	Staff. Medicine	1,257,487	1,104,502
	ICT Service	936,091	809,158
	Credit Rating Fees	40,000	-
	Mastercard Charges	1,411,206	1,292,102
	Bank Charges	150,663	203,821
	Total	216,651,557	208,035,661
27.01	Cleaning		
	Material by Suppliers	1,850,397	1,730,745
	Maintenance	609,525	764,202
		2,459,922	2,494,947
27.02	Business Promotion		
	Material by Suppliers	744,860	812,500
	Maintenance	627,855	937,628
		1,372,715	1,750,128
27.03	Repair works		
	Material by Suppliers	609,511	672,364
	Maintenance	6,415,518	7,165,227
		7,025,029	7,837,591
27.04	Stationery		
	Computer Accessories	1,028,817	1,523,022
	Stationary	850,745	866,628
		1,879,562	2,389,650
27.05	Electrical expenses		
	Material by Suppliers	497,946	1,126,803
	Maintenance	1,960,438	2,431,877
		2,458,384	3,558,680
28.00	Financial Expenses		
	Interest on Term Loan	1,689,795	3,412,447
	Interest on Lease Liability	16,716	148,843
	Interest on WPPF	1,053,340	1,876,006
	Total	2,759,851	5,437,296

Notes	Particular	Amount in Taka	
		June 30, 2025	June 30, 2024
29.00	Non Operating Income		
	Rent from Imaging Services Ltd.	1,054,200	1,008,000
	Rent from MTB ATM Booth	396,000	396,000
	Rent From Rental Building	1,886,000	1,788,500
	Bank Interest	1,225,803	723,455
	FDR Interest	133,546	1,351,564
	Referral Income	654,544	490,908
	Other Income	360,000	360,000
	Profit/ (Loss) on sale of Fixed Assets (Note - 29.01)	(226,990)	183,691
	Total	5,483,103	6,302,118
29.01	Profit/(Loss) On Sales of Fixed Assets:		
	Sales Value	54,000	550,000
	Written Down Value (Note: 29.01.A)	280,990	(366,309)
	Total	(226,990)	183,691
29.01.A	Written Down Value		
	Cost	3,204,121	3,775,572
	Accumulated Depreciation	2,923,131	(3,409,263)
	Total	280,990	366,309
30.00	Current Tax (Higher of i, ii, & iii)	5,931,467	5,770,343
i.	Regular Tax		
	Net profit before tax as per profit & loss Account	18,045,361	16,915,966
	Profit/(Loss) from Investments	(96,736)	(41,174)
	Profit/ (Loss) on sale of Fixed Assets	-	-
		17,948,625	16,874,792
	Add: Items of charges to be considered separately:		
	Accounting depreciation	24,000,556	23,651,398
	Depreciation on RoU Assets	798,406	1,596,804
	Finance Cost on Lease Liabilities	16,716	148,843
		42,764,303	42,271,837
	Less: Admissible items:		
	Payments for Leases	(907,200)	(1,814,400)
	Tax depreciation	(15,495,027)	(14,811,470)
		(16,402,227)	(16,625,870)
	Total business income	26,362,076	25,645,967
	Regular Tax on business income @ 22.5%	5,931,467	5,770,343
ii.	Minimum tax @ 1.00% on Gross Receipts		
	Minimum tax	4,068,488	2,308,157
iii.	Tax Deducted at Source (TDS)		
	Minimum tax U/S-82C(2)	698,961	919,736
31.00	Basic Earnings Per Share (EPS) Disclosure Under IAS 33 "Earnings Per Share" :		
	The computation of EPS is given below:		
	(a) Net profit for the year	13,530,229	12,199,620
	(b) Number of Ordinary Shares	21,800,897	21,800,897
	(c) Basic EPS (a/b)	0.62	0.56
	Deviations from last year's operating results:		
	Operating results in the reporting period increased due to the following reasons, compared to the preceding year's corresponding period.		
	a) Revenue has been increased by 6.07% .		
	b) Operating expenses to revenue has been decreased by 1%.		

Notes	Particular	Amount in Taka	
		2024-2025	2023-2024
32.00	Cash receipts from Customers and Others		
	Revenue	401,365,663	378,390,792
	Non Operating Income (rental , referral & Others)	4,350,744	4,043,408
	Trade Receivable	(1,404,831)	476,812
	Advance Received from Patient & Others	323,000	719,500
		404,634,575	383,630,512
33.00	Cash Paid to Suppliers & Employees		
	Direct Expenses	(168,586,465)	(153,499,363)
	Administrative Expenses	(192,759,795)	(184,601,859)
	Change in Inventory	699,657	620,030
	Advance, Deposit & Prepayment	(754,048)	(67,329)
	Current Liabilities for Supply	(95,956)	(607,452)
	Current Liabilities for Expenses	(50,134)	(55,722)
	Provision & Accruals	706,043	4,603,920
	WPPF	(412,913)	(76,434)
	Withholding Vat Payable	(391,292)	(123,076)
	Withholding Tax Payable	(374,862)	(46,386)
		(362,019,765)	(333,853,671)
34.00	Income Tax Paid		
a	Provision for income tax		
	Opening Balance	8,471,863	5,352,412
	Addition during the year	5,931,467	5,770,343
		14,403,330	11,122,755
	Adjustment during the year (note: 23)	(4,890,237)	(2,650,892)
		9,513,093	8,471,863
	Closing Balance (Note:23)	(8,162,487)	(8,471,863)
		1,350,606	-
b	Advance income tax		
	Opening Balance	16,206,641	13,528,106
	Adjustment during the year (note: 10)	(4,890,237)	(2,650,892)
		11,316,404	10,877,214
	Closing Balance (note: 10)	15,115,365	16,206,641
		3,798,961	5,329,427
	Total Income Tax Paid (a+b)	5,149,567	5,329,427
35.00	Purchase of Property, Plant & Equipment		
	Fixed Assets Addition	(17,396,134)	(19,795,799)
	Advance for Capital Item	(3,661,250)	2,000,000
	Total Cash Paid	(21,057,384)	(17,795,799)
36.00	Unclaimed Dividend		
	Opening Balance	1,279,657	(973,463)
	Closing Balance	1,334,890	1,279,657
	Unclaimed Dividend increased/(Decrease)	55,233	306,194
37.00	Dividend Paid		
	Opening Balance	-	-
	Add: Cash Dividend for the year	10,900,449	-
		10,900,449	-
	Less :Closing Balance	-	-
	Dividend Paid	10,900,449	-

Notes	Particular	Amount in Taka	
		2024-2025	2023-2024

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

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

Share Capital	218,008,970	218,008,970
Retained Earnings	114,833,590	112,880,321
Dividend Equalization Fund	4,241,531	3,565,020
Revaluation Reserve	717,969,060	717,969,060
Total Equity	1,055,053,151	1,052,423,371

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

Total Assets	1,197,977,465	1,216,039,358
Less:	(142,924,314)	(163,615,987)
Non Current Liabilities	83,536,958	85,213,818
Current Liabilities	59,387,356	78,402,169
	1,055,053,151	1,052,423,371
Number of outstanding shares at the year end	21,800,897	21,800,897
Net Assets Value Per Share (NAV)	48.39	48.27

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

Basic Earnings Per Share:

Profit Attributable to ordinary shareholders	13,530,229	12,199,620
Number of outstanding shares at the year end	21,800,897	21,800,897
Basic Earnings per Share (EPS)	0.62	0.56

Diluted Earnings Per Share:

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

(d) **Net operating cash flows per share (NOCFPS)**

Net Cash from Operating Activities	37,465,243	44,447,414
Number of outstanding shares at the year end	21,800,897	21,800,897
Net operating cash flows per share (NOCFPS)	1.72	2.04

(e) **Deviations from last year's operating results and financial position:**

1 **Operating result in the reporting period has been increased due to following reasons, compared to corresponding period of the preceding year.**

a) Revenue has been increased by 6.07% .

b) Operating expenses to revenue has been decreased by 1%.

2 **Net operating cash flow per share decreased to Tk. 1.72 from Tk. 2.04 in the last year mainly due to more amount of cash payment to suppliers.**

3 **Net Assets value (NAV) per share increased from Tk. 48.27 to Tk.48.39 for usual business activities of the company.**



Notes	Particular	Amount in Taka	
		2024-2025	2023-2024
(f)	Reconciliation of Net Profit with Cash Flows from Operating Activities		
	For the year ended 30 June 2025		
	Profit before Tax	18,045,361	16,915,966
	Depreciation	24,798,962	25,248,202
	(Gain)/Loss on Disposal	226,990	(183,691)
	Interest from FDR	(133,546)	(1,351,564)
	Bank Interest	(1,225,803)	(723,455)
	Financial charge	1,706,511	3,561,290
	Investment Income (Share of Profit/Loss of Associates)	(96,736)	(41,174)
	Payment for Leases	(907,200)	(1,814,400)
	(Increase)/Decrease in inventories	699,657	620,030
	(Increase)/Decrease in trade and other receivable	(1,404,831)	476,812
	(Increase) / Decrease in Advance, Deposits & Prepayment	(754,048)	(67,329)
	Increase/(Decrease) in Trade Payable	176,910	56,326
	Increase/(Decrease) in Withholding Vat & Tax Payable	(766,154)	(169,462)
	Increase/(Decrease) in Provision & Accruals	706,043	4,603,920
	Increase/(Decrease) in Workers Profit Participation Fund	1,542,695	2,645,370
	Cash Flows from operation	42,614,810	49,776,841
	Tax paid	(5,149,567)	(5,329,427)
	Net Cash Flows from Operating Activities	37,465,243	44,447,414



39.00 Operating Segment

Samorita Hospital Limited
Segment Report
Statement of Financial Position
As at June 30, 2025

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
Assets					
Non-Current Assets:					
Property, Plant & Equipment (WDV)	928,927,337	162,835,498	1,092,856	-	1,092,855,691
Right of Use Assets	-	-	-	-	-
Investment in Associates	-	-	-	6,081,451	6,081,451
Total Non-Current Assets	928,927,337	162,835,498	1,092,856	6,081,451	1,098,937,142
Current Assets:					
Inventories	4,333,132	2,936,917	12,058,991	-	19,329,040
Trade and Other Receivables	6,330,591	2,399,081	1,552,423	477,708	10,759,803
Advance, Deposits & Prepayments	15,619,598	-	-	-	15,619,598
Advance Income Tax	15,115,365	-	-	-	15,115,365
Other Assets	-	-	-	-	-
Cash & Cash Equivalents	38,216,517	-	-	-	38,216,517
Total Current Assets	79,615,203	5,335,998	13,611,414	477,708	99,040,323
Total Assets	1,008,542,540	168,171,496	14,704,270	6,559,159	1,197,977,465

Equity and Liabilities
Shareholders' Equity:

Share Capital	218,008,970	-	-	-	218,008,970
Retained Earnings	58,278,047	23,827,970	31,900,771	826,802	114,833,590
Dividend Equalization Fund	-	-	-	4,241,531	4,241,531
Revaluation Reserve	-	-	-	717,969,060	717,969,060
Inter Unit Balance	604,222,550	137,104,605	(24,848,921)	(716,478,234)	-
Total Equity	880,509,567	160,932,575	7,051,850	6,559,159	1,055,053,151

Non-Current Liabilities:

Long term Loan	-	-	-	-	-
Lease Liability	-	-	-	-	-
Deferred tax liabilities	83,536,958	-	-	-	83,536,958
Total Non-Current Liabilities	83,536,958	-	-	-	83,536,958

Current Liabilities:

Trade Payable	25,362,714	5,557,449	5,313,867	-	36,234,030
Lease Liability- current portion	-	-	-	-	-
Long Term Loan Current Portion	1,950,320	-	-	-	1,950,320
Dividend Payable	-	-	-	-	-
Other Payables	24,652	-	-	-	24,652
Provision & Accruals	11,680,977	-	-	-	11,680,977
Provision for income Tax	4,142,462	1,681,472	2,338,553	-	8,162,487
Unclaimed Dividend	1,334,890	-	-	-	1,334,890
Total Current Liabilities	44,496,015	7,238,921	7,652,420	-	59,387,356
Total Liabilities	128,032,973	7,238,921	7,652,420	-	142,924,314
Total Equity and Liabilities	1,008,542,540	168,171,496	14,704,270	6,559,159	1,197,977,465

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, 2025

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
Revenue	180,036,895	102,683,937	118,644,831	-	401,365,663
Direct Expenses	(36,798,872)	(39,640,278)	(92,147,315)	-	(168,586,465)
Gross Profit	143,238,023	63,043,659	26,497,516	-	232,779,198
Operating Expenses					
Administrative Expenses	(151,656,090)	(61,009,078)	(3,986,389)	-	(216,651,557)
Profit from Operations	(8,418,067)	2,034,581	22,511,127	-	16,127,641
Share of Profit/ (loss) of Associate	-	-	-	96,736	96,736
Financial Expense	-	-	-	(2,759,851)	(2,759,851)
Non-Operating Income	-	-	-	5,483,103	5,483,103
Profit before contribution to WPPF	(8,418,067)	2,034,581	22,511,127	2,819,988	18,947,629
Contribution to WPPF	400,861	(96,885)	(1,071,958)	(134,285)	(902,267)
Profit before Tax	(8,017,206)	1,937,696	21,439,169	2,685,703	18,045,361
Income Tax Expenses	(2,291,430)	(936,890)	(1,254,304)	(32,509)	(4,515,132)
Current Tax	(3,010,220)	(1,230,779)	(1,647,762)	(42,707)	(5,931,467)
Deferred Tax	718,790	293,890	393,458	10,198	1,416,335
Profit after Tax	(10,308,635)	1,000,806	20,184,866	2,653,194	13,530,229

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

- i) 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.
- ii) 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.
- iii) 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 Commissioner	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed Amount	Present Status
2012-2013	2013-2014	13,623,217	-	12,843,912	13,723,217	(879,305)	Case has been remanded to tax Appellate Tribunal
2013-2014	2014-2015	11,669,566	-	15,188,234	12,879,566	2,308,668	Case has been remanded to tax Appellate Tribunal
2014-2015	2015-2016	11,473,176	-	12,616,428	11,773,176	843,252	Case has been remanded to tax Appellate Tribunal
2015-2016	2016-2017	10,372,742	-	12,904,058	11,482,742	1,421,316	Case has been remanded to tax Appellate Tribunal
2016-2017	2017-2018	13,918,465	-	14,450,494	14,433,465	17,029	Case has been remanded to tax Appellate Tribunal
2017-2018	2018-2019	8,675,427	-	8,893,836	9,747,897	(854,061)	-
2018-2019	2019-2020	11,453,108	-	-	11,453,108	-	Return Submitted Under Section 82BB
2019-2020	2020-2021	3,678,790	13,143,637	-	9,329,484	3,814,153	Case is Pending at Tax Appellate Tribunal
2020-2021	2021-2022	13,632,068	15,316,074	-	11,717,130	3,598,944	Case is Pending at Tax Appellate Tribunal
2021-2022	2022-2023	5,154,507	-	-	6,287,425	(1,132,918)	Return Submitted but Assessment not yet done
2022-2023	2023-2024	2,650,892	-	-	2,876,214	(225,322)	Return Submitted Under Section 180
2023-2024	2024-2025	5,770,343	-	-	5,770,343	-	Return Submitted Under Section 180

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, 2025.

46.00 Number of Employees

The number of employees at year end were 578 (in 2024-2025, 559) 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:

Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 21st October 2025 has recommended 5% cash dividend for the year ended 30th June 2025. The dividend proposal is subject to shareholders' approval at the forthcoming Annual General Meeting.

50.00 Related Party Disclosures (IAS-24)

SL.No	Particulars	Nature of Relation	Basis of Transactions	Total Transaction Value	Outstanding
1.00	Nurse Hostel	Mrs. Latifa Haroon, W/O Dr.A B M Haroon	Rent paid as per contract	2,086,560	-
2.00	The Imaging Services Ltd.	Associate company	Rent as per contract	1,054,200	336,805
			Utility as per contract	360,000	90,000
3.00	Purabi General Insurance Company Limited	Common director	Insurance Premium paid as per contract	329,127	-
4.00	M.H. Samorita Hospital & Medical College	Common director	Pathology Test as per negotiation	2,655,927	1,892,026

51.00 Disclosure of key management personnel compensation:

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

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

i) Remuneration and Meeting fees for Non-executive directors

	<u>2024-2025</u>	<u>2023-2024</u>
Remuneration & Other benefits	-	-
Board meeting fees	504,000	536,000
	<u>504,000</u>	<u>536,000</u>

ii) Compensation of key management personnel

a) Short-term employee benefits	18,879,851	17,060,633
b) Post-employment benefits	-	-
c) Other long-term benefits	-	-
d) Termination benefits	-	-
e) Share-based payment	-	-
	<u>18,879,851</u>	<u>17,060,633</u>

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

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

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

1) Reporting as per SEC Rules, 2020:

a. General nature of credit facilities:

The company enjoyed the following credit facilities:

i) Term loan from Southeast Bank Ltd. as on 30 June, 2025 was Tk.19,50,320 Detailed report in the above credit facility have been given in note no. 19.

b. As per management declaration dated 17.09.2025 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) 578 (Five hundred seventy eight) 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, 2025:

Maturity analysis

Particulars	Current	>30 days	>90 days	>1 year	Total
Loans and receivables:					
Cash and cash equivalents	36,216,517		2,000,000	-	38,216,517
Trade and Other Receivable	6,920,158	1,620,131	1,864,759	354,755	10,759,803
Balance at June 30, 2025	43,136,675	1,620,131	3,864,759	354,755	48,976,320

Financial liabilities measured at amortized cost:

Bank Loan					
Sundry Creditors	17,487,827	1,119,630	211,000	17,415,573	36,234,030
Balance at June 30, 2025	17,487,827	1,119,630	211,000	17,415,573	36,234,030

53.03 Credit risks:

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

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

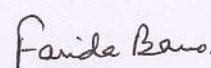
Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

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
Non-derivative financial liabilities						
Bank Loan	1,950,320		1,950,320			-
Sundry Creditors	36,234,030		17,916,189	157,000	18,160,841	
Balance at June 30, 2025	38,184,350	-	19,866,509		18,160,841	-


Md. Shariful Islam
Company Secretary


Farida Bano
Director


Dr. A.B.M. Haroon
Managing Director



Samorita Hospital Limited
Schedule of Property, Plant and Equipment
As at June 30, 2025 (Accounting Base)

Annexure - A

i) Cost

Particulars	Cost			Rate	Value on Which Depreciation Charged on opening Value	Depreciation			Balance as at 30.06.2025	W.D.V. Balance as at 30.06.2025
	Opening as on 01.07.2024	Addition during the year	Adjustment			Charged during the year		Adjustment		
						Opening 01.07.2024	Addition			
Land and land development	95,628,231			-	95,628,231	-	-	-	-	95,628,231
Building	254,281,348			5%	126,985,315	1,27,296,033	6,349,266	6,349,266	133,645,298	120,636,050
Electric Equipment	36,508,286	1,950,387	948,084	20%	8,729,165	27,749,955	1,745,833	253,234	28,830,104	8,680,486
Laboratory Equipment	8,731,955			20%	2,541,838	6,190,117	508,368	508,368	6,698,484	2,033,470
Surgical Equipment	47,347,699	10,256,970	955,833	18%	15,915,758	31,378,021	2,864,837	1,674,850	35,015,794	21,633,042
X-Ray Equipment	8,519,000			20%	2,545,829	5,973,171	509,166	509,166	6,482,337	2,036,663
Furniture and Fixture	29,868,393	1,012,732	233,014	10%	11,908,743	17,857,475	1,190,874	49,113	1,239,987	11,681,487
Motor Vehicles	20,967,767			20%	7,266,917	13,700,850	1,453,383	1,453,383	15,154,233	5,813,534
Telephone Installation	2,544,783		45,900	18%	2,498,883	341,082	61,395	61,395	2,219,196	279,687
Lift	18,734,591			18%	7,996,982	10,737,609	1,439,457	1,439,457	12,177,066	6,557,525
Generator	7,629,834			18%	462,536	7,167,298	83,256	83,256	7,250,555	379,280
Medical Equipment	81,769,723	2,881,600	1,021,290	18%	24,300,695	57,375,229	4,374,125	222,414	61,044,277	22,585,756
Medical Oxygen System	30,082,670	1,139,515		18%	4,104,186	25,978,484	738,753	103,112	26,820,350	4,401,835
Electric Installation	15,472,447			18%	1,221,810	14,250,637	219,926	219,926	14,470,563	1,001,884
Water Installation	3,714,161	154,930		18%	794,370	2,919,811	142,987	16,207	3,079,005	790,106
Total (i)	661,800,908	17,396,134	3,204,121		310,743,456	350,776,461	21,681,626	2,318,930	371,853,886	304,139,036

ii) Revaluation

Particulars	Cost			Rate	Value on Which Depreciation Charged	Depreciation				Balance as at 30.06.2025	W.D.V. Balance as at 30.06.2025	
	Opening as on 01.07.2024	Addition during the year	Adjustment			Balance as at 30.06.2025	Charged during the year					Adjustment
							Opening	Addition	Total			
	1	2	3	5	(1-3+7+11)=6	8	9	(8+9)=10	11	(4-12)=13		
Land and land development	788,716,655		-		788,716,655	-	-	-	-	788,716,655		
Total (ii)	788,716,655	-	-		788,716,655	-	-	-	-	788,716,655		
Grand Total (i+ii)	1,450,517,563	17,396,134	3,204,121	-	1,099,460,111	21,681,626	2,318,930	24,000,556	2,923,131	371,853,886	1,092,855,691	



Samorita Hospital Limited
Schedule of Property, Plant and Equipment (Tax Base)
As at June 30, 2025

Annexure - B

i) Cost
Schedule of Property, plant & equipments(ERD)

Particulars	Cost				Rate	Value on Which Depreciation Charged	Depreciation			W.D.V.	
	Opening as on		Addition during the period	Adjustment			Balance as at	Charged during the year	Adjustment		Balance as at
	01.07.2024	30.06.2025									
	1	2	3		5	(4-7+9)=6	7	(6*5)=8	9	(7+8-9)=10	(4-10)=11
Land & land development	95,628,231	-	-	95,628,231	-	95,628,231	-	-	-	-	95,628,231
Building	92,788,545	-	-	92,788,545	5%	92,788,545	-	4,639,427	-	4,639,427	88,149,118
Electric Equipment	7,704,299	1,950,387	948,084	8,706,602	10%	8,706,602	-	870,660	-	870,660	7,835,942
Laboratory Equipment	1,320,000	-	-	1,320,000	20%	1,320,000	-	264,000	-	264,000	1,056,000
Surgical Equipment	12,735,576	10,256,970	955,833	22,036,713	20%	22,036,713	-	4,407,343	-	4,407,343	17,629,370
X-Ray Equipment	1,090,419	-	-	1,090,419	20%	1,090,419	-	218,084	-	218,084	872,335
Furniture & Fixture	10,927,050	1,012,732	233,014	11,706,768	10%	11,706,768	-	1,170,677	-	1,170,677	10,536,091
Motor Vehicles	2,226,807	-	-	2,226,807	10%	2,226,807	-	222,681	-	222,681	2,004,126
Telephone Installation	404,161	-	45,900	358,261	5%	358,261	-	17,913	-	17,913	340,348
Lift	4,874,539	-	-	4,874,539	10%	4,874,539	-	487,454	-	487,454	4,387,085
Generator	312,213	-	-	312,213	10%	312,213	-	31,221	-	31,221	280,992
Medical Equipment	9,581,246	2,881,600	1,021,290	11,441,556	20%	11,441,556	-	2,288,311	-	2,288,311	9,153,245
Medical Oxygen System	3,967,061	1,139,515	-	5,106,576	10%	5,106,576	-	510,658	-	510,658	4,595,918
Electric Installation	2,746,815	-	-	2,746,815	10%	2,746,815	-	274,682	-	274,682	2,472,134
Water Installation	764,240	154,930	-	919,170	10%	919,170	-	91,917	-	91,917	827,253
Total	247,071,201	17,396,134	3,204,121	261,263,214		261,263,214	-	15,495,027	-	15,495,027	245,768,187



Samorita Hospital Limited
 Schedule of Right of Use Assets
 As on June 30, 2025

Annexure - C
Amount in Taka

Particulars	COST			Depreciation			Written down value as at June 30, 2025
	Opening Balance as at July 01, 2024	Addition during the Period	Adjustment during the Period	Closing Balance as at June 30, 2025	Opening Balance as at July 01, 2024	Charged during the year	Closing Balance as at June 30, 2025
Right of use asset	4,790,417	-	-	4,790,417	3,992,011	798,406	4,790,417
Total	4,790,417	-	-	4,790,417	3,992,011	798,406	4,790,417





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