

SAMORITA HOSPITAL LIMITED
First Quarter Financial Statements

Dear Shareholders,

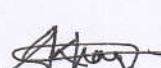
We are pleased to forward herewith the unaudited Financial Statements of the company for the first quarter ended 30th September, 2025 as per Bangladesh Securities and Exchange Commission's notification No. SEC/CMRRCD/2008-183/Admin/03-34 dated September 27, 2009.

Statement of Financial Position (Un-audited)
As at 30 September, 2025 (Figure in Taka "000")

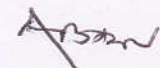
Particular	Notes	September,30 2025	June, 30 2025
Assets			
Non-Current Assets			
Property, Plant & Equipment(WDV)	3	1,096,609	1,092,856
Right of Use Assets	4	4,562	-
Investment in Associate	5	6,117	6,081
Total Non-Current Assets		1,107,288	1,098,937
Current Assets:			
Inventories	6	18,714	19,329
Trade Receivable	7	10,525	10,760
Advance,Deposits & Prepayments	8	12,351	15,620
Advance Income Tax	9	15,161	15,115
Cash & Cash Equivalents	10	65,222	38,217
Total Current Assets		121,973	99,041
Total Assets		1,229,261	1,197,978
Equity and Liabilities			
Shareholders' Equity:			
Share Capital	11	218,009	218,009
Retained Earnings	12	129,097	114,833
Revaluation Reserve	14	717,969	717,969
Dividend Equalisation Fund	13	4,993	4,242
Total Equity		1,070,067	1,055,053
Non- Current Liabilities :			
Deferred Tax Liabilities	15	83,483	83,537
Lease Liability	16.01	3,151	-
Long Term Loan	17	-	-
Total Non- Current Liabilities		86,634	83,537
Current Liabilities :			
Trade Payable	18	40,908	36,234
Long Term Loan (Current Portion)	19	-	1,950
Lease Liability- current portion	16.01	1,437	-
Other Payable	20	2,953	25
Provision & Accruals	21	12,633	11,681
Provision for Income Taxes	22	12,992	8,163
Unclaimed Dividend	23	1,637	1,335
Total Current Liabilities		72,559	59,388
Total Liabilities		159,194	142,925
Total Equity and Liabilities		1,229,261	1,197,978

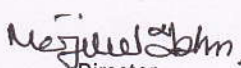
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the first quarter ended 30th September, 2025. (Figure in Taka "000")

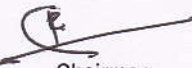
	Notes	July, 2025 to September, 2025	July, 2024 to September, 2024
Revenue	25	127,013	96,132
Direct Expenses	26	(49,763)	(40,939)
Gross Profit		77,250	55,193
Operating Expenses:			
Administrative Expenses	27	(57,416)	(52,879)
Profit from Operation		19,834	2,314
Share of Profit/ (loss) of Associate	24	36	8
Financial Expenses	28	(374)	(704)
Non Operating Income	29	1,284	1,110
Profit before contribution to WPPF		20,780	2,728
Contribution to WPPF		(990)	(130)
Profit Before Tax		19,790	2,598
Income Tax Expenses		(4,775)	2,847
Current Tax	30	4,829	957
Deferred Tax	15.01	(54)	(3,804)
Profit after Tax		15,014	5,445
Total Comprehensive income		15,014	5,445
EPS		0.69	0.25


C F O


Company Secretary


Managing Director


Director


Chairman

Statement of Changes In Equity (Un-audited)
For the first quarter ended 30th September , 2025. (Figure in Taka "000")

Particular	Share Capital	Retained Earning	Dividend Equalisation Fund	Revaluation Reserve	Total
Balance as at July 01,2025	218,009	114,833	4,242	717,969	1,055,053
Total Comprehensive income	-	15,014	-	-	15,014
Transferred to Dividend Equalisation Fund	-	(751)	751	-	-
Balance as at September 30,2025	218,009	129,097	4,993	717,969	1,070,067
Balance as at July 01,2024	218,009	112,880	3,565	717,969	1,052,423
Total Comprehensive income	-	5,445	-	-	5,445
Transferred to Dividend Equalisation Fund	-	(272)	272	-	-
Balance as at September 30,2024	218,009	118,053	3,837	717,969	1,057,868

Statement of Cash Flows (Un-audited)
For the first quarter ended 30th September , 2025. (Figure in Taka"000")

	September,30 2025	September,30 2024
A. Cash flows from Operating Activities:		
Cash Received from Customers	128,600	96,735
Cash Paid to Suppliers & Employees	(93,403)	(85,146)
Cash generated from Operations:	35,197	11,589
Income Tax Paid	(46)	(60)
Net Cash from Operating Activities	35,151	11,529
B. Cash flows from Investing Activities		
Purchase of Property, Plant & Equipment	(6,514)	(3,259)
Other Assets	-	(3,632)
FDR interest	41	74
Net Cash used in Investing Activities	(6,473)	(6,817)
C. Cash flows from Financing Activities		
Bank Loan paid	(1,975)	(5,370)
Unclaimed Dividend	302	-
Net Cash Used in Financing Activities	(1,673)	(5,370)
D. Net Cash Inflows / (outflows)	27,005	(658)
E. Opening Cash & Bank Balance	38,217	49,447
F. Closing Cash & Bank Balance	65,222	48,789

Additional information as per listing regulation:

Particulars	September,30 2025	June,30 2025
Net Assets Value per Share (NAV)	49.08	48.39
Earning Per Share(EPS)	0.69	0.25
Net Operating Cash Flow Per Share(NOCFPS)	1.61	0.53

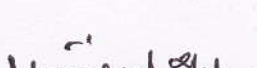
Reasons of deviation in financial parameters:

Operating results:

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

- Revenue has been increased by Tk. 3.09 Crore.
- Cost of direct materials has been decreased by 3.41%.
- Operating expenses to revenue has been decreased from 55.011% to 45.20% .

Net operating cash flow per share (NOCFPS) increased from Tk. 0.53 to Tk.1.61 due to cash receipts from customers have been increased by Tk.3.19 Crore.

 CFO
  Company Secretary
  Managing Director
  Director
  Chairman

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

Samorita Hospital Limited
Selected Notes to the Financial Statements(Un-audited)
For the first quarter ended 30th September , 2025

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

1.01 Company Profile

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

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

1.02 Basis of preparation of Financial Statements:

These Interim Financial Statements should be read in conjunction with the financial statements for the year ended 30th June, 2025 as they provide an update to previously reported information.

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

1.03 Investment in associate Company:

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

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

2.01 Accounting Convention (Measurement IASs)

The financial statements have been prepared on a going concern basis under the historical cost convention in accordance with International Financial Reporting Standards (IFRSs) therefore, do not take into consideration the effect of inflation.

2.02 Statement of compliance

The financial statements have been prepared in accordance with the applicable International Financial Reporting Standards (IFRSs), and The Companies Act 1994 and Securities & Exchange Rules 2020.

2.03 Reporting Currency and Level of Precision

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

2.04 Risk and Uncertainties for use of estimates in preparation of Financial Statements

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

2.05 Reporting Period

The company's accounting year is July-June and this financial statements are prepared covering the period of three month from 01 July 2025 to 30 September 2025.

2.06 Comparative Information

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

2.07 Recognition of Property, Plant & Equipment and Depreciation

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

2.08 Revaluation of Freehold Land

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

Area of Land (Decimal)	Cost	Revaluation gain (As per revaluation of the year 2013)	Book value as on 30th June, 2022	Current value as per revaluation on 30th Sept, 2023.	Revaluation gain 2023-2024
28.66	30,182,041	664,617,959	694,800,000	706,357,727	11,557,727
3.60	33,079,000	-	33,079,000	62,021,477	28,942,477
6.80	32,367,190	-	32,367,190	115,965,682	83,598,492
39.06	95,628,231	664,617,959	760,246,190	884,344,886	124,098,696

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

2.09 Inventories

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

2.10 Financial Instruments

Financial Assets

Trade Receivable

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

Cash and Cash Equivalent

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

2.11 Creditors and Accrued Expenses

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

2.12 Taxation

Income tax expenses comprise current and deferred taxes. Income taxes are recognized in statement of profit or loss and other comprehensive income except to the extent that relates to items recognized directly in equity or in other comprehensive income. The Company is a publicly traded Company. As per the Income Tax Act 2023, provision for Tax has been made at the existing rate of 22.50% in respect of business income.

Current Tax

Provision for current income tax has been made as per prescribed rate in the Finance Act, 2023 on the accounting profit made by the company after considering some of the add backs to income and disallowances of expenditure as per income tax laws in compliance with IAS-12: "Income Taxes".

Deferred Tax

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

2.13 Revenue Recognition

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

Interest income

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

Non operating income

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

2.14 Earnings Per Share (EPS)

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

2.15 Statement of Cash Flows

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

2.16 Additional information on Financial Statements:

Compliance with International Financial Reporting Standards (IFRSs)

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

2.17 Foreign Exchange Earned and Payment

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

2.18 Provisions, Contingent Liabilities and Contingent Assets (IAS-37)

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

Accounting Year	Assessment Year	Tax Declared	Assessment by 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

Accounting Year	Assessment Year	Tax Declared	Assessment by Commissioner	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed Amount	Present Status
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
2024-2025	2025-2026	5,931,467	-	-	3,798,961	2,132,506	Return not Submitted yet.

2.19 Impairment of Assets (IAS-36)

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

2.20 Employee Benefits (IAS-19)

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

2.21 Workers' Profit Participation and Welfare Fund:

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

As at
September, 30
2025

As at
June, 30
2025

Figure in Taka"000"

3. Property, Plant & Equipment:

Cost/Revaluation:

Land	884,345	884,345
Building	254,281	254,281
Equipments	203,754	195,040
Furniture & Fixture	31,122	30,648
Lift	18,735	18,735
Generator	7,630	7,630
Medical Oxygen System	31,222	31,222
Others	42,850	42,809
	<u>1,473,939</u>	<u>1,464,710</u>
Accumulated Depreciation	<u>(377,330)</u>	<u>(371,854)</u>
Written Down Value	<u>1,096,609</u>	<u>1,092,856</u>

4.Right of Use Assets

Cost	4,693	4,790
Amortisation	<u>(131)</u>	<u>(4,790)</u>
	<u>4,562</u>	<u>-</u>

5. Investment in Associate:

Opening Balance	6,081	5,985
Share of income / (loss) of Associate (note.24)	<u>36</u>	<u>96</u>
	<u>6,117</u>	<u>6,081</u>

Share of income of Associate has been shown on the basis of unaudited report of the Imaging services Ltd. (Associate company) for the 1st quarter ended september 30 , 2025 in accordance with IAS-28.

As at
September, 30
2025

As at
June, 30
2025

Figure in Taka"000"

6. Inventories:

Medical Services	4,442	4,333
Diagnostics	3,070	2,937
Pharmacy	11,202	12,059
	<u>18,714</u>	<u>19,329</u>

7. Trade Receivable:

Receivable from Indoor Patient	8,080	7,331
Receivable from Outdoor Patient	265	474
Receivable from Institution	1,676	2,477
Rent Receivable	483	427
Receivable from FDR Interest	21	51
	<u>10,525</u>	<u>10,760</u>

8. Advance, Deposits & Prepayments :

Advance	2,580	1,968
Advance for Capital Item	1,947	4,661
Security & Deposit	1,538	1,538
Prepayments	6,286	7,453
	<u>12,351</u>	<u>15,620</u>

9. Advance Income Tax

Opening Balance	15,115	16,207
Paid during the year	46	3,799
	<u>15,161</u>	<u>20,006</u>
Adjusted during the year	-	(4,891)
Closing Balance	<u>15,161</u>	<u>15,115</u>

10. Cash & Cash Equivalents :

Cash in hand	811	1,411
Cash at bank	58,603	31,039
FDR Accounts	2,000	2,000
Other Assets	3,808	3,767
	<u>65,222</u>	<u>38,217</u>

11. Issued, Subscribed and Paid up Capital:

218,009

218,009

Authorized Capital:

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

500,000,000

500,000,000

Issued, Subscribed and Paid up Capital:

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

12. Retained Earnings

Opening Balance	114,833	112,880
Dividend paid	-	(10,900)
	<u>114,833</u>	<u>101,980</u>
Total Comprehensive Income for the year	15,014	13,530
	<u>129,847</u>	<u>115,510</u>
Transferred to Dividend Equalisation Fund	(751)	(677)
	<u>129,097</u>	<u>114,833</u>

13. Dividend Equalisation Fund:

Opening	4,242	3,565
Addition	751	677
Closing	<u>4,993</u>	<u>4,242</u>

	As at September, 30 2025	As at June, 30 2025
Figure in Taka"000"		
14. Revaluation Reserve		
Opening Balance	717,969	717,969
Revaluation gain of land	-	-
Transferred to Deferred tax Liabilities (note 14.01)	-	-
	<u>717,969</u>	<u>717,969</u>
14.01. Movement in deferred tax liability		
Closing Balance	70,748	70,748
Opening Balance	<u>(70,748)</u>	<u>(70,748)</u>
	<u>-</u>	<u>-</u>
15. Deferred Tax Liabilities		
Opening Balance	83,537	84,954
Provision made during the year for temporary difference (Note:15.01)	<u>(54)</u>	<u>(1,417)</u>
	<u>83,483</u>	<u>83,537</u>
15.01 Deferred tax liability is arrived at as follows :		
i. Deferred tax on PPE		
Carrying amount (Accounting base)	307,892	304,139
Carrying amount (Tax base)	<u>(251,203)</u>	<u>(245,768)</u>
Taxable/(deductible) temporary difference	56,689	58,371
Permanent differences	<u>(415)</u>	<u>(415)</u>
Net Taxable/(deductible) temporary difference	<u>56,274</u>	<u>57,956</u>
Deferred tax Liability/(Assets) @ 22.50%	<u>12,662</u>	<u>13,040</u>
ii. Deferred tax on Right of Use Assets		
Carrying amount (Accounting base)	4,562	-
Carrying amount (Tax base)	<u>-</u>	<u>-</u>
Taxable/(deductible) temporary difference	4,562	-
Deferred tax Liability/(Assets) @ 22.50%	<u>1,026</u>	<u>-</u>
iii. Deferred tax on Lease Liabilities		
Carrying amount (Accounting base)	(3,151)	-
Carrying amount (Tax base)	<u>-</u>	<u>-</u>
Taxable/(deductible) temporary difference	(3,151)	-
Deferred tax Liability/(Assets) @ 22.50%	<u>(709)</u>	<u>-</u>
iv. Deferred tax on share of profit on Investments		
Carrying amount (Accounting base)	6,117	6,081
Carrying amount (Tax base)	<u>(7,335)</u>	<u>(7,335)</u>
Taxable/(deductible) temporary difference	(1,218)	(1,254)
Deferred tax Liability/(Assets) @ 20%	<u>(244)</u>	<u>(251)</u>
v. Deferred tax on revaluation of property, plant and equipment:		
Carrying amount (Accounting base)	884,345	884,345
Carrying amount (Tax base)	<u>-</u>	<u>-</u>
Taxable/(deductible) temporary difference	884,345	884,345
Deferred tax Liability/(Assets) @ 8%	<u>70,748</u>	<u>70,748</u>
Total deferred tax liability as on Sept 30, 2025	<u>83,483</u>	<u>83,537</u>
Movement of Deferred Tax on PL Items		
Opening Deferred Tax Liability	12,789	14,206
Expense/(Income) during the year	<u>(54)</u>	<u>(1,417)</u>
Closing Deferred Tax Liability	<u>12,735</u>	<u>12,789</u>
16 Lease Liability		
Opening Balance	-	890
Addition during the year	4,693	-
Finance costs during the year	55	17
Payments during the year	<u>(160)</u>	<u>(907)</u>
Closing Liability	<u>4,588</u>	<u>-</u>

As at
September, 30
2025

As at
June, 30
2025

Figure in Taka"000"

16.01 Lease Liability

Lease Liability-Current
Lease Liability-Non Current

1,437	-
3,151	-
<u>4,588</u>	<u>-</u>

17. Long Term Loan

a. Principal Amount

Opening Balance
Addition during the year

1,950	21,740
-	-

Repayment
Total

<u>1,950</u>	<u>21,740</u>
<u>(1,950)</u>	<u>(19,790)</u>
-	1,950

b. Interest Amount

Opening Balance
Addition during the year

-	-
24	1,690

Repayment
Total

<u>24</u>	<u>1,690</u>
<u>(24)</u>	<u>(1,690)</u>
-	-

Closing Balance

Long Term Loan (Current Portion)

Total

-	1,950
-	(1,950)
<u>-</u>	<u>-</u>

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

18. Trade Payable:

Advance Receipt from Patient
Advance Receipt from rental building
Current Liability for Expenses
Current Liabilities for Supply
Workers profit participation fund (note 18.01)

2,610	2,500
157	157
633	627
18,062	14,789
19,446	18,161
<u>40,908</u>	<u>36,234</u>

18.01. Workers profit participation fund :

Opening Balance
Paid During the year

Provision made during the year
Interest Charged for the year

18,161	16,618
-	(413)
<u>18,161</u>	<u>16,205</u>
990	902
295	1,054
<u>19,446</u>	<u>18,161</u>

19. Long Term Loan (Current Portion)

Closing Balance

-	1,950
---	-------

20. Other Payables

Withholding Vat Payable
Withholding Tax Payable

1571	-
1382	25
<u>2,953</u>	<u>25</u>

21. Provision & Accruals:

Utility Bills
Salary & Allowance
Others

2,107	1,845
9,792	9,178
734	658
<u>12,633</u>	<u>11,681</u>

22. Provision for Income Taxes

Opening Balance
Adjusted during the year (Note-9)

Paid During the Year

Provision made during the year

As at
September, 30
2025

As at
June, 30
2025

Figure in Taka"000"

8,163	8,472
-	(4,890)
8,163	3,582
-	(1,351)
8,163	2,231
4,829	5,932
12,992	8,163

23. Unclaimed Dividend

Opening Balance
Addition during the year

Paid during the year

1,335	1,280
302	55
1,637	1,335
-	-
1,637	1,335

September, 30
2025

September, 30
2024

Figure in Taka"000"

24. Share of Profit / (loss) of Associate :

Net profit/ (loss) of Associate company

Share of Profit/ (loss) of Associate company
(45% of Tk.79,000)

79	18
36	8

25. Revenue

Medical Services
Diagnostic
Pharmacy

59,638	43,899
32,931	24,589
34,444	27,644
127,013	96,132

26. Direct Expenses:

Medical Services
Diagnostic
Pharmacy

11,026	9,392
12,088	9,872
26,649	21,675
49,763	40,939

September, 30
2025

September, 30
2024

Figure in Taka"000"

27. Administrative Expenses:

Salary & Allowance	32,465	28,108
Managing Director's Salary	2,061	2,061
Utility Bills	6,372	5,967
Repair	1,342	1,641
Depreciation	5,476	5,593
Depreciation on Right of Use Assets	130	399
Printing	669	448
Bad debt	-	149
Others	8,901	8,513
	<u>57,416</u>	<u>52,879</u>

28. Financial Expenses

Interest on Term Loan	24	690
Interest on WPPF	295	-
Interest on Lease Liability	55	14
	<u>374</u>	<u>704</u>

29. Non Operating Income

Rent Received	856	811
FDR Interest	11	45
Referral Income	327	164
Others	90	90
	<u>1,284</u>	<u>1,110</u>

30. Current year's Tax

i. Regular Tax

Net profit before tax as per profit & loss Account	19,790	2,598
Profit/(Loss) from Investments	(36)	(8)
	<u>19,754</u>	<u>2,590</u>

Add: Items of charges to be considered separately:

Accounting depreciation	5,476	5,593
Depreciation on RoU Assets	130	399
Finance Cost on Lease Liabilities	55	14
	<u>5,661</u>	<u>6,006</u>

Less: Admissible items:

Payments for Leases	160	454
Tax depreciation	3,793	3,888
	<u>3,953</u>	<u>4,342</u>

Total business income during the year

	<u>21,462</u>	<u>4,254</u>
Regular Tax on business income @ 22.5%	4,829	957
	<u>4,829</u>	<u>957</u>

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

	As at September, 30 2025	As at June, 30 2025
Figure in Taka"000"		
a) Detailed break-up of shareholders equity:		
Share Capital	218,009	218,009
Retained Earnings	129,097	114,833
Revaluation Reserve	717,969	717,969
Dividend Equalisation Fund	4,993	4,242
Total Equity	1,070,067	1,055,053

b) Net Asset Value Per Share (NAV)

Total Assets	1,229,261	1,197,978
Total liabilities	(159,194)	(142,925)
Non Current Liabilities	86,634	83,537
Current Liabilities	72,559	59,388
Net Assets	1,070,066	1,055,052
Number of outstanding shares at the year end	21,801	21,801
Net Asset Value Per Share (NAV)	49.08	48.39

c) Basic and diluted Earnings Per Share:

Basic Earning Per Share:

Profit Attributable to ordinary shareholders	15,014	5,445
Number of outstanding shares at the year end	21,801	21,801
Basic Earning per Share (EPS)	0.69	0.25

Diluted Earning Per Share:

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

d) Net operating cash flows per share (NOCFPS)

Net Cash from Operating Activities	35,151	11,529
Number of outstanding shares at the year end	21,801	21,801
Net operating cash flows per share (NOCFPS)	1.61	0.53

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

For the 1st Quarter ended September 30, 2025

Particulars	September, 30 2025	September, 30 2024
Figure in Taka"000"		
Profit Before Tax	19,790	2,598
Depreciation	5,606	5,992
Bad debt	-	149
FDR Interest	(11)	(45)
Investment Income (Share of (Profit) /Loss of Associate)	(36)	(8)
Financial Charges	79	704
Payment for lease	(160)	(454)
(Increase)/Decrease in Inventories	615	551
(Increase)/Decrease in Trade and other receivable	205	(596)
(Increase)/Decrease in Advance, Deposits & Prepayment	555	2,033
Increase/(Decrease) in Trade Payable	3,389	(1,904)
Increase/(Decrease) in other Payable	2,928	1,973
Increase/(Decrease) in Provision & accruals	952	466
Increase/(Decrease) in WPPF	1,285	130
Cash Flows from operation	35,197	11,589
Tax Paid	(46)	(60)
	35,151	11,529

32. Related Party Disclosures (IAS-24):

as on 30th September 2025 (Figure in Taka "000")

SL.No	Particulars	Nature of Relation	Basis of Transactions	Total Transaction Value	Outstanding
1.00	Nurse Hostel	Mrs. Latifa Haroon, W/O Dr.A B M Haroon	Rent paid as per contract	462	-
2.00	The Imaging Services Ltd.	Associate company	Rent as per contract	265	265
			Others as per contract	90	90
3.00	Purabi General Insurance Company Limited	Common director	Insurance Premium paid as per contract	325	-
4.00	M.H. Samorita Hospital & Medical College	Common director	Pathology Test as per negotiation	2,505	1,305

September, 30 2025	June, 30 2025
Figure in Taka"000"	

33. 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

-	-
152	504
152	504

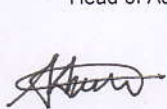
ii) Compensation of key management personnel

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

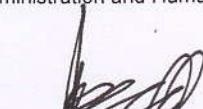
4,424	18,880
-	-
-	-
-	-
-	-
4,424	18,880

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.



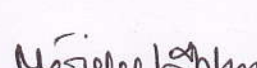
C F O



Company Secretary



Managing Director



Director



Chairman