

SAMORITA HOSPITAL LIMITED
Third Quarter Financial Statements

Dear Shareholders,


We are pleased to forward herewith the unaudited Financial Statements of the company for the 3rd quarter ended 31st March, 2026 as per Bangladesh Securities and Exchange Commission's notification No. SEC/CMRRCD/2008-183/Admin/03-34 dated September 27, 2009.

Statement of Financial Position (Un-audited)
As at 31st March , 2026 (Figure in Taka "000")

Particular	Notes	March,31 2026	June, 30 2025
Assets			
Non-Current Assets			
Property, Plant & Equipment(WDV)	3	1,101,068	1,092,856
Right of Use Assets	4	3,780	-
Investment in Associate	5	6,141	6,081
Total Non-Current Assets		1,110,989	1,098,937
Current Assets:			
Inventories	6	21,664	19,329
Trade Receivable	7	10,281	10,760
Advance,Deposits & Prepayments	8	11,194	15,620
Advance Income Tax	9	11,764	15,115
Cash & Cash Equivalents	10	47,938	38,217
Total Current Assets		102,841	99,041
Total Assets		1,213,830	1,197,978
Equity and Liabilities			
Shareholders' Equity:			
Share Capital	11	218,009	218,009
Retained Earnings	12	119,884	114,833
Revaluation Reserve	14	717,969	717,969
Dividend Equalisation Fund	13	5,082	4,242
Total Equity		1,060,944	1,055,053
Non- Current Liabilities :			
Deferred Tax Liabilities	15	84,112	83,537
Lease Liability	16.01	3,453	-
Total Non- Current Liabilities		87,565	83,537
Current Liabilities :			
Trade Payable	18	39,101	36,234
Long Term Loan (Current Portion)	19	-	1,950
Lease Liability- current portion	16.01	479	-
Other Payable	20	3,309	25
Provision & Accruals	21	12,100	11,681
Provision for Income Taxes	22	8,676	8,163
Unclaimed Dividend	23	1,657	1,335
Dividend Payable	24	-	-
Total Current Liabilities		65,321	59,388
Total Liabilities		152,886	142,925
Total Equity and Liabilities		1,213,830	1,197,978

Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the third quarter ended 31st March,2026. (Figure in Taka "000")

Notes	July, 2025 to March, 2026	July, 2024 to March, 2025	January, 2026 to March, 2026	January, 2025 to March, 2025	
Revenue	25	334,373	309,163	101,151	104,880
Direct Expenses	26	(137,735)	(128,890)	(43,973)	(43,372)
Gross Profit		196,638	180,273	57,178	61,508
Operating Expenses:					
Administrative Expenses	27	(175,921)	(161,058)	(59,513)	(53,605)
Profit from Operation		20,717	19,215	(2,335)	7,903
Share of Profit/ (loss) of Associate	28	60	38	28	23
Financial Expenses	29	(1,271)	(1,565)	(446)	(322)
Non Operating Income	30	5,495	4,068	2,214	1,109
Profit before contribution to WPPF		25,001	21,756	(539)	8,713
Contribution to WPPF		(1,191)	(1,036)	26	(415)
Profit Before Tax		23,810	20,719	(513)	8,298
Income Tax Expenses					
Current Tax	31	6,445	5,651	147	2,205
Deferred Tax	15.01	575	(4,523)	706	(339)
Profit after Tax		16,791	19,592	(1,366)	6,432
Total Comprehensive income		16,791	19,592	(1,366)	6,432
EPS		0.77	0.90	(0.06)	0.30


C F O


Company Secretary


Managing Director


Director


Chairman

Statement of Changes In Equity (Un-audited)
For the third quarter ended 31st March,2026. (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	-	16,791	-	-	16,791
Dividend	-	(10,900)	-	-	(10,900)
Transferred to Dividend Equalisation Fund	-	(840)	840	-	-
Transferred to deferred tax liabilities	-	-	-	-	-
Balance as at March 31 ,2026	218,009	119,884	5,082	717,969	1,060,944
Balance as at July 01,2024	218,009	112,880	3,565	717,969	1,052,423
Total Comprehensive income	-	19,592	-	-	19,592
Transferred to Dividend Equalisation Fund	-	(980)	980	-	-
Dividend	-	(10,900)	-	-	(10,900)
Transferred to deferred tax liabilities	-	-	-	-	-
Balance as at March 31 ,2025	218,009	120,592	4,545	717,969	1,061,115

Statement of Cash Flows (Un-audited)
For the third quarter ended 31st March,2026. (Figure in Taka "000")

	March,31 2026	March,31 2025
A. Cash flows from Operating Activities:		
Cash Received from Customers	337,274	311,681
Cash Paid to Suppliers & Employees	(292,762)	(274,736)
Cash generated from Operations:	44,512	36,945
Income Tax Paid	(2,580)	(3,635)
Net Cash from Operating Activities	41,932	33,310
B. Cash flows from Investing Activities		
Purchase of Property, Plant & Equipment	(22,870)	(17,843)
Other Assets	-	(879)
Bank Interest	766	618
FDR interest	235	72
Proceeds from sale of Fixed Assets	2,235	-
Net Cash used in Investing Activities	(19,634)	(18,032)
C. Cash flows from Financing Activities		
Bank Loan paid	(1,999)	(16,110)
Dividend Paid	(10,900)	(10,900)
Unclaimed Dividend	322	33
Net Cash Used in Financing Activities	(12,577)	(26,978)
D. Net Cash Inflows / (outflows)	9,721	(11,700)
E. Opening Cash & Bank Balance	38,217	49,447
F. Closing Cash & Bank Balance	47,938	37,747

Additional information as per listing regulation:

Particulars	March,31 2026	June,30 2025
Net Assets Value per Share (NAV)	48.67	48.39
Earning Per Share(EPS)	0.77	0.90
Net Operating Cash Flow Per Share(NOCFPS)	1.92	1.53

Reasons of deviation in financial parameters:

Operating results:

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

- After tax profit in the reporting period has been decreased due to the impact of provision for deferred tax expenses. In the corresponding period of the previous year deferred tax income was accounted for.
- Operating expenses to revenue has been increased from 52.09% to 52.61% .

Net operating cash flow per share (NOCFPS) increased from Tk. 1.53 to Tk.1.92 mainly due to cash receipts from customers have been increased by Tk. 0.76 crore over cash paid to suppliers & employees.



CFO



Company Secretary



Managing Director



Director



Chairman

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

Samorita Hospital Limited
Selected Notes to the Financial Statements(Un-audited)
For the third quarter ended 31st March,2026. (Figure in Taka "000")

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

2.02 Statement of compliance

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

2.03 Reporting Currency and Level of Precision

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

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

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

2.05 Reporting Period

The company's accounting year is July-June and this financial statements are prepared covering the period of nine months from 01 July 2025 to 31 March 2026.

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
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

Interest income

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

Non operating income

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

2.14 Earnings Per Share (EPS)

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

2.15 Statement of Cash Flows

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

2.16 Additional information on Financial Statements:

Compliance with International Financial Reporting Standards (IFRSs)

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

2.17 Foreign Exchange Earned and Payment

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

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

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

Accounting Year	Assessment Year	Tax Declared	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed Amount	Present Status
2012-2013	2013-2014	13,623,217	12,843,912	13,723,217	(879,305)	Case 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	-	4,419,736	1,350,607	Return Submitted Under Section 180
2024-2025	2025-2026	5,931,467	-	3,798,961	2,132,506	Return not Submitted yet.

Total

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 Mar, 31 2026	As at June, 30 2025
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Figure in Taka"000"

3. Property, Plant & Equipment:

Cost/Revaluation:

Land	884,345	884,345
Building	254,281	254,281
Equipments	214,956	195,040
Furniture & Fixture	32,067	30,648
Lift	18,735	18,735
Generator	7,630	7,630
Medical Oxygen System	31,502	31,222
Others	42,226	42,809
	1,485,742	1,464,710
Accumulated Depreciation	(384,674)	(371,854)
Written Down Value	1,101,068	1,092,856

4.Right of Use Assets

Cost	4,693	4,790
Amortisation	(913)	(4,790)
	3,780	-

As at
Mar, 31
2026

As at
June, 30
2025

Figure in Taka"000"

5. Investment in Associate:

Opening Balance	6,081	5,985
Share of income / (loss) of Associate (note.28)	60	96
	6,141	6,081

Share of income of Associate has been shown on the basis of unaudited report of the Imaging services Ltd. (Associate company) for the 3rd quarter ended March 31, 2026 in accordance with IAS-28.

6. Inventories:

Medical Services	5,938	4,333
Diagnostics	3,727	2,937
Pharmacy	11,999	12,059
	21,664	19,329

7. Trade Receivable:

Receivable from Indoor Patient	6,166	7,331
Receivable from Outdoor Patient	800	474
Receivable from Institution	2,773	2,477
Rent Receivable	542	427
Receivable from FDR Interest	-	51
	10,281	10,760

8. Advance, Deposits & Prepayments :

Advance for Work & others	3,275	1,968
Advance for Capital Item	700	4,661
Security Money & Deposit	1,538	1,538
Prepayments	5,681	7,453
	11,194	15,620

9. Advance Income Tax

Opening Balance	15,115	16,207
Paid during the year	448	3,799
	15,563	20,006
Adjusted during the year	(3,799)	(4,891)
Closing Balance	11,764	15,115

10. Cash & Cash Equivalent :

Cash in hand	1,097	1,411
Cash at bank	38,844	31,039
FRD Accounts	4,119	2,000
Other Assets	3,878	3,767
	47,938	38,217

11. Issued, Subscribed and Paid up Capital:

	218,009	218,009
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Authorized Capital:

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

	500,000,000	500,000,000
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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

12. Retained Earnings

Opening Balance	114,833	112,880
Dividend	(10,900)	(10,900)
	103,933	101,980
Total Comprehensive Income for the year	16,791	13,530
	120,724	115,510
Transferred to Dividend Equalisation Fund	(840)	(677)
	119,884	114,833

	As at Mar, 31 2026	As at June, 30 2025
Figure in Taka"000"		
13. Dividend Equalisation Fund:		
Opening	4,242	3,565
Addition	840	677
Closing	5,082	4,242
14. Revaluation Reserve		
Opening Balance	717,969	717,969
Movement	-	-
	717,969	717,969
14.01. Movement in deferred tax liability		
Closing Balance	70,748	70,748
Opening Balance	(70,748)	(70,748)
	-	-
15. Deferred Tax Liabilities		
Opening Balance	83,537	84,954
Provision made during the year for temporary difference(Note:15.01)	575	(1,417)
Transferred from Revaluation Reserve (note 14.01)	-	-
	84,112	83,537
15.01 Deferred tax liability is arrived at as follows :		
i. Deferred tax on PPE		
Carrying amount (Accounting base)	312,351	304,139
Carrying amount (Tax base)	(251,808)	(245,768)
Taxable/(deductible) temporary difference	60,543	58,371
Permanent differences	(415)	(415)
Net Taxable/(deductible) temporary difference	60,128	57,956
Deferred tax Liability/(Assets) @ 22.50%	13,529	13,040
ii. Deferred tax on Right of Use Assets		
Carrying amount (Accounting base)	3,780	-
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	3,780	-
Deferred tax Liability/(Assets) @ 22.50%	851	-
iii. Deferred tax on Lease Liabilities		
Carrying amount (Accounting base)	3,453	-
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	(3,453)	-
Deferred tax Liability/(Assets) @ 22.50%	(777)	-
iv. Deferred tax on share of profit on Investments		
Carrying amount (Accounting base)	6,141	6,081
Carrying amount (Tax base)	(7,335)	(7,335)
Taxable/(deductible) temporary difference	(1,194)	(1,254)
Deferred tax Liability/(Assets) @ 20%	(239)	(251)
v. Deferred tax on revaluation of property, plant and equipment:		
Carrying amount (Accounting base)	884,345	884,345
Carrying amount (Tax base)	-	-
Taxable/(deductible) temporary difference	884,345	884,345
Deferred tax Liability/(Assets) @ 8%	70,748	70,748
Total deferred tax liability as on March 31, 2026	84,112	83,537
Movement of Deferred Tax on PL Items		
Opening Deferred Tax Liability	12,789	14,206
Expense/(Income) during the year	575	(1,417)
Closing Deferred Tax Liability	13,364	12,789
16 Lease Liability		
Opening Balance	-	890
Addition during the year	4,693	-
Finance costs during the year	356	17
Payments during the year	(1,117)	(907)
Closing Liability	3,932	-

	As at Mar, 31 2026	As at June, 30 2025
Figure in Taka"000"		
16.01 Lease Liability		
Lease Liability-Current	479	-
Lease Liability-Non Current	3,453	-
	<u>3,932</u>	<u>-</u>
17. Long Term Loan		
a. Principal Amount		
Opening Balance	1,950	21,740
Addition during the year	-	-
	<u>1,950</u>	<u>21,740</u>
Repayment	(1,950)	(19,790)
Total	-	<u>1,950</u>
b. Interest Amount		
Opening Balance	-	-
Addition during the year	49	1,690
	<u>49</u>	<u>1,690</u>
Repayment	(49)	(1,690)
Total	-	<u>-</u>
Closing Balance		
Long Term Loan (Current Portion)	-	<u>1,950</u>
Total	<u>-</u>	<u>(1,950)</u>
	<u>-</u>	<u>-</u>
All fixed and floating assets are mortgaged against long term loan.		
18. Trade Payable:		
Advance Receipt from Patient	1,646	2,500
Advance Receipt from rental building	158	157
Current Liability for Expenses	1,141	627
Current Liabilities for Supply	16,347	14,789
Workers profit participation fund (note 18.01)	19,809	18,161
	<u>39,101</u>	<u>36,234</u>
18.01. Workers profit participation fund :		
Opening Balance	18,161	16,618
Paid During the year	(409)	(413)
	<u>17,752</u>	<u>16,205</u>
Provision made during the year	1,191	902
Interest Charged for the year	866	1,054
	<u>19,809</u>	<u>18,161</u>
19. Long Term Loan (Current Portion)		
Closing Balance	-	<u>1,950</u>
20. Other Payables		
Withholding Vat Payable	1817	-
Withholding Tax Payable	1492	25
	<u>3,309</u>	<u>25</u>
21. Provision & Accruals:		
Utility Bills	1,236	1,845
Salary & Allowance	10,280	9,178
Others	584	658
	<u>12,100</u>	<u>11,681</u>

	As at Mar, 31 2026	As at June, 30 2025
Figure in Taka"000"		
22. Provision for Income Taxes		
Opening Balance	8,163	8,472
Adjusted during the year (Note-9)	(3,799)	(4,890)
	4,364	3,582
Paid During the Year	(2,133)	(1,351)
	2,231	2,231
Provision made during the year	6,445	5,932
	8,676	8,163

23. Unclaimed Dividend

Opening Balance	1,335	1,280
Addition during the year	326	55
	1,661	1,335
Paid during the year	4	-
	1,657	1,335

24. Dividend Payable

Opening Balance	-	-
Addition during the year	9,512	-
	9,512	-
Paid during the year	(9,512)	-
Closing Balance	-	-

March,31
2026

March,31
2025

Figure in Taka"000"

25. Revenue

Medical Services	155,449	139,050
Diagnostic	83,342	77,814
Pharmacy	95,582	92,299
	334,373	309,163

26. Direct Expenses:

Medical Services	30,352	27,875
Diagnostic	33,119	29,725
Pharmacy	74,264	71,290
	137,735	128,890

	March,31 2026	March,31 2025
Figure in Taka"000"		
27. Administrative Expenses:		
Salary & Allowance	103,099	90,049
Managing Director's Salary	6,305	6,183
Utility Bills	15,195	15,105
Repair	4,206	11,430
Depreciation	17,603	17,606
Depreciation on Right of Use Assets	912	798
Printing & Stationary	3,197	1,647
Bad debt	-	66
Others	25,404	18,174
	175,921	161,058
28. Share of Profit / (loss) of Associate :		
Net profit/ (loss) of Associate company	134	84
Share of Profit/ (loss) of Associate company (45% of Tk.134)	60	38
29. Financial Expenses		
Interest on Term Loan	49	1,548
Interest on WPPF	866	-
Interest on Lease Liability	356	17
	1,271	1,565
30. Non Operating Income		
Rent Received	2,564	2,480
FDR Interest	185	45
Bank Interest	767	618
Referral Income	491	655
Others	1,488	270
	5,495	4,068
31. Current year's Tax		
	6,445	5,651
i. Regular Tax		
Net profit before tax as per profit & loss Account	23,810	20,719
Less: Profit/(Loss) from Investments	60	38
	23,750	20,681
Add: Items of charges to be considered separately:	18,871	18,421
Accounting depreciation	17,603	17,606
Depreciation on RoU Assets	912	798
Finance Cost on Lease Liabilities	356	17
	42,621	39,102
Less: Admissible items:	13,977	13,987
Payments for Leases	1,117	907
Tax depreciation	12,860	13,080
Total business income during the year	28,644	25,115
Regular Tax on business income @ 22.5%	6,445	5,651
	6,445	5,651

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

	As at March,31 2026	As at June, 30 2025
a) Detailed break-up of shareholders equity:		
Share Capital	218,009	218,009
Retained Earnings	119,884	114,833
Revaluation Reserve	717,969	717,969
Dividend Equalisation Fund	5,082	4,242
Total Equity	1,060,944	1,055,053

Figure in Taka"000"

b) Net Asset Value Per Share (NAV)

Total Assets	1,213,830	1,197,978
Total liabilities :	152,886	(142,925)
Non Current Liabilities	87,565	83,537
Current Liabilities	65,321	59,388
Net Assets:	1,060,944	1,055,053
Number of outstanding shares at the year end	21,801	21,801
Net Asset Value Per Share (NAV)	48.67	48.39

c) Basic and diluted Earnings Per Share:

	March,31 2026	March,31 2025
Basic Earning Per Share:		
Profit Attributable to ordinary shareholders	16,791	19,592
Number of outstanding shares at the year end	21,801	21,801
Basic Earning per Share (EPS)	0.77	0.90

Figure in Taka"000"

Diluted Earning Per Share:

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

d) Net operating cash flows per share (NOCFPS)

Net Cash from Operating Activities	41,932	33,310
Number of outstanding shares at the year end	21,801	21,801
Net operating cash flows per share (NOCFPS)	1.92	1.53

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

For the 3rd Quarter ended March 31, 2026

Particulars	March,31 2026	March,31 2025
Profit Before Tax	23,810	20,719
Depreciation	18,515	18,404
Bad debt	-	66
(Gain) / Loss on Disposal	(1,217)	-
FDR Interest	(185)	(45)
Bank Interest	(767)	(618)
Investment Income (Share of (Profit) /Loss of Associate)	(60)	(38)
Financial Charges	405	1,565
Payment for lease	(1,117)	(907)
(Increase)/Decrease in Inventories	(2,335)	(908)
(Increase)/Decrease in Trade and other receivable	428	(5)
(Increase)/Decrease in Advance, Deposits & Prepayment	465	1,062
Increase/(Decrease) in Trade Payable	1,219	3,543
Increase/(Decrease) in other Payable	3,284	2,498
Increase/(Decrease) in Provision & accruals	419	(9,016)
Increase/(Decrease) in WPPF	1,648	624
Cash Flows from operation	44,512	36,945
Tax Paid	(2,580)	(3,635)
	41,932	33,310

Figure in Taka"000"

33. Related Party Disclosures (IAS-24):

as on 31st March 2026 (Figure in Taka "000")

SL.No	Particulars	Nature of Relation	Basis of Transactions	Total Transaction Value	Outstanding
1.00	Nurse Hostel	Mrs. Latifa Haroon, W/O Dr.A B M Haroon	Rent paid as per contract	1,422	-
2.00	The Imaging Services Ltd.	Associate company	Rent as per contract	793	421
			Others as per contract	270	90
3.00	Purabi General Insurance Company Limited	Common director	Insurance Premium paid as per contract	242	-
4.00	M.H. Samorita Hospital & Medical College	Common director	Pathology Test as per negotiation	3,412	2,212

March,31 2026	June, 30 2025
Figure in Taka"000"	

34. 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 planing, Directing and controlling the activities of the company.

i) Remuneration and Meeting fees for Non-exceutive directors

Remuneration & Other benefits	-	-
Board meeting fees	380	536
	380	536

ii) Compensation of key management personnel

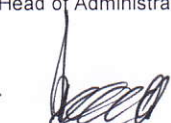
a) Short-term employee benefits	13,653	17,061
b) Post-employment benefits	-	-
c) Other long-term benefits	-	-
d) Termination benefits	-	-
e) Share-based payment	-	-
	13,653	17,061

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

Key management personel includes Managing Director, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance, Head of Administration and Human Recourses and Chief Medical Officer.



C F O



Company Secretary



Managing Director



Director



Chairman