



**Auditor's Report &  
Audited Financial Statements  
of  
Anwer Khan Modern Hospital Limited  
For the year ended 30 June 2024**

**Independent Auditors' Report**  
**To the Shareholders of Anwer Khan Modern Hospital Ltd.**  
**Report on the Audit of the Financial Statements**

**Opinion**

We have audited the accompanying financial statements of Anwer Khan Modern Hospital Ltd Which comprise the Statements of financial Position as at 30 June 2024, Statement of Profit or Loss & Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of Anwer Khan Modern Hospital Ltd. as at 30 June, 2024 for the year then ended in accordance with International Financial Reporting Standards (IFRS), Companies Act 1994 and other applicable laws/rules & regulations.

**Basis for Opinion**

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

**Emphasis Matter**

- **Fixed assets:** The management has not provided the item-wise list, quantity, price and date of purchase, copy of the ledger / register and the relevant supporting documents which were necessary in order for us to confirm the correctness of the information. Consequently, we could not be able to perform the required audit procedures i.e. physical counting of the assets as well as confirmation of its existence and ownership remained outside of our audit. Hence, we refrain ourselves from providing our opinion on the assets.
- **Inventory:** The information as well as copy of ledger and the relevant supporting documents related to the receipts and use of inventories were not provided to us. Consequently, we could not be able to perform the required audit procedures, which were necessary in order for us to draw our inference to in regard to the correctness of the inventory balance.
- **Advance, Deposit & Prepayments:** The Management has not provided a copy of the ledger and relevant supporting documents to us for our verification. Consequently, it was not possible for us to confirm the correctness of the balance and its existence.
- **Investments:** The amount invests to (i) Modern Group Ltd (ii) Bengal Meat, (iii) SJIBL Securities Ltd (iv) SJIBL Bank Ltd, however, Form 117, board resolution, copy of ledger and amount payment related vouchers etc. have not been shared with us for our verification and record. Through the amount has been reflected in the sister concern and others respective accounts, nevertheless, in the absence of sufficient and appropriate audit evidence, we could not draw our satisfaction regarding the investment amount and their existence.
- **Cash and Cash equivalents:** The cash and cash equivalents represent cash in hand and cash at bank. The bank balances have been confirmed with the bank statements however; the balance confirmation was not received from the bank till the writing of this report. The cash book ledger, denomination of cash in hand balance and the relevant supporting documents were not made available to us which were necessary to conduct the required audit procedures including counting of the cash in hand balance, and thus, we were not able to confirm the correctness of the cash in hand balance and its existence.
- **Intercompany loan:** The amount was received from (i) Anwer Khan Modern University (ii) Modern holdings Ltd (iii) Hazi Shakhawat Anwara Eye Hospital Ltd (iv) Modern Diagnostic Center (v) Daffodils Sign media (vi) Daffodils Trading International (vii) M. M Electric (viii)



Modern Dredging Corporation (ix) Tahmina Afroz, however, Board resolution, the agreement, copy of ledger book and received related vouchers were not provided to us for our verification and record. Though the amount has been reflected in the sister concern respective accounts, nevertheless in the absence of sufficient and appropriate audit evidence, we could not draw our satisfaction regarding the loan balance and their existence.

- **Liabilities for goods & expenses:** The Management has not provided a copy of the ledger and relevant supporting documents which were necessary for our audit and confirmation of the balances and their existence.
- **Revenue:** The management has provided a few copies of invoices / bills without the sales / revenue ledger, which were not sufficient and appropriate to draw our opinion. In the absence of sufficient and appropriate audit evidence, we could not be able to carry out the necessary audit. Hence, it was not possible for us to confirm the correctness of the reported revenue.
- **Direct expenses:** The Major expenses included salary and allowances. The management has shared a summary Salary Sheet, however, was not acknowledged by individual staff, thus, this document cannot be considered as an authenticated document. In support of Direct expenses the management has provided a few copies of Invoices/ bills related to reagent, diagnostic kit & Chemical, X-ray & Other film, Oxygen, electric goods, clearing expense, Electricity bill, repair & Maintenance, OT Accessories, Fuel & Oil, Doctors consultancy, Good bill, PCR Kit test telephone bill, House rent and medicine bill related documents which were not sufficient and appropriate to draw our opinion, however, no copy of ledger and the relevant supporting documents were made available to us for our verification, consequently, we could not be able to perform the required audit procedures. In the absence of sufficient and appropriate audit evidence, we were unable to confirm the correctness of the reported expenses.
- **Administrative & Marketing expenses:** The Major expenses included salary and allowances. The management has shared a summary Salary Sheet, however, was not acknowledged by individual staff, thus, this document cannot be considered as an authenticated document. Apart from this, we were not provided with any further supporting documents, except Gas bill, WASA bill & electricity, Fuel & Oil, Telephone bill related documents, no copy of the ledger and supporting documents were made available to us consequently, we could not be able to draw our inference in regard to the correctness of the reported expenses.
- The Company did not complete audit of the financial statements for the year ended 30 June, 2024 within the specified time as indicated by the Companies Act 1994. As a result, Annual General Meeting (AGM) for the year ended 30 June, 2024 are pending with the Registrar of Joint Stock of Companies & Firms (RJSC) which require approval of AGM from Honourable High Court Division of Supreme Court of Bangladesh.
- During course of our audit, we found that the organization has been carried huge accumulated loss and loan Liabilities. This implies that material uncertainty does exists pertaining the organization's operational continuity in the foreseeable future. As such, the momentary abandonment of the increase revenue consecutively may cast doubt on the company's ability to continue as a going concern.
- The updated Form XII and Schedule X did not provide to us for our verification and record.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, the Companies Act 1994 and other applicable rules 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.

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

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

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

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

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

**Report on other Legal and Regulatory Requirements**

We also report that:

- a. we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification there of;
- b. in our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of these books;
- c. the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.

Place: Dhaka

Dated:



**RAMIZ & Co.**  
Chartered Accountants  
DNC: 2511021369 AS 959585



ANWER KHAN MODERN HOSPITAL LTD.  
Statement of Financial Position  
As at 30 June 2024

Particulars	Notes:	Amount in Taka	
		2023-2024	2022-2023
<b>Non Current Assets:</b>		<b>6,401,149,939</b>	<b>6,282,901,962</b>
• Property, Plant and Equipment	3.00	6,061,223,433	5,947,021,530
• Investments	4.00	236,727,536	236,727,536
• FDR	22.20	103,198,970	99,152,896
• Preliminary Expenses		-	-
<b>Current Assets:</b>		<b>448,697,374</b>	<b>465,851,225</b>
• Inventories	5.00	279,070,155	184,441,400
• Investments in Listed Shares	6.00	1,665,463	91,479,548
• Advance, Deposits & Pre-Payments	7.00	161,398,201	180,160,154
• Cash & Cash Equivalent	8.00	6,563,555	9,770,123
<b>Total Assets</b>		<b>6,849,847,312</b>	<b>6,748,753,187</b>
<b>Share Holders Equity:</b>		<b>(15,666,332,228)</b>	<b>(15,673,330,186)</b>
• Share Capital Paid up	9.00	90,000,000	90,000,000
• Retained Earnings	10.00	(15,756,332,228)	(15,763,330,186)
<b>Non-Current Liabilities:</b>		<b>17,724,588,858</b>	<b>17,500,620,952</b>
• Long Term Loan	11.00	17,724,588,858	17,500,620,952
<b>Current Liabilities:</b>		<b>4,791,590,682</b>	<b>4,921,462,421</b>
• Short Term Loan	12.00	3,473,466,554	3,568,933,879
• Intercompany Loan	22.00	1,287,518,027	1,325,099,047
• Provision for Income Tax		21,268,270	18,882,849
• Liabilities for Goods Supply	13.00	1,368,691	577,507
• Liabilities for expenses	14.00	7,969,140	7,969,140
<b>Total Liabilities &amp; Shareholders' Equity</b>		<b>6,849,847,312</b>	<b>6,748,753,187</b>

The annexed notes from 1-22 form an integral part of these Financial Statements.

T. AFROZ

Director

TAHMINA AFROZ

Director

Anwer Khan Modern Hospital Ltd.

ANWER KHAN

Managing Director

ANWER KHAN MODERN HOSPITAL LTD.

Head Office: Dhaka

Branch: Anwer Khan Modern Hospital Ltd.

Signed as per our annexed report of even date.

(Dated): Dhaka,

Md. Ramiz Hossain FCA

Proprietor

Ramiz & Co., Chartered Accountants

DVC No: 251102 1369 AS 959585



**ANWER KHAN MODERN HOSPITAL LTD.**  
**Statement of Profit & Loss and other Comprehensive Income**  
For the year ended 30 June 2024

Particulars	Notes:	Amount in Taka	
		2023-2024	2022-2023
● Revenue	16.00	3,491,969,249	3,113,743,215
● Less: Direct Expenses	17.00	(965,306,304)	(934,566,601)
<b>Gross Profit</b>		<b>2,526,662,945</b>	<b>2,179,176,615</b>
● Administrative & Marketing Expenses	18.00	(153,375,082)	(150,623,122)
Income from Operation		2,373,087,862	2,028,553,493
Non Operating Income	20.00	52,742,349	33,398,294
<b>Profit/(Loss) before interest and taxes</b>		<b>2,425,830,211</b>	<b>2,061,951,786</b>
Financial Expenses	19.00	(2,397,563,983)	(2,037,267,178)
<b>Profit / (Loss) Before Tax</b>		<b>28,266,228</b>	<b>24,684,608</b>
Income Tax Expenses	21.00	(21,268,270)	(18,882,849)
<b>Profit / (Loss) After Tax</b>		<b>6,997,958</b>	<b>5,801,759</b>

The annexed notes from 1-22 form an integral part of these Financial Statements.

T. AFROZ

Director

**TAHMINA AFROZ**  
Director  
Anwer Khan Modern Hospital Ltd.

Signed as per our annexed report of even date.

ANWER HOSSAIN KHAN

Managing Director

ANWER HOSSAIN KHAN  
Managing Director  
Anwer Khan Modern Hospital Ltd.

Dated: Dhaka,

Md. Ramiz Uddin FCA  
Proprietor

Ramiz & Co., Chartered Accountants

DVC No: 2511021369 AS 959585



**ANWER KHAN MODERN HOSPITAL LTD.**  
**Statement of Changes in Equity**  
For the year ended June 30, 2024

Amount in Taka			
Particulars	Share capital	Retained Earnings	Total (taka)
Balance as on July 01, 2023	90,000,000	(15,763,330,186)	(15,673,330,186)
Net Profit / (Loss) after tax for the year		6,997,958	6,997,958
Balance as on 30-06-2024	90,000,000	(15,756,332,228)	(15,666,332,228)

**Statement of Changes in Equity**  
For the year ended June 30, 2023

Amount in Taka			
Particulars	Share capital	Retained Earnings	Total
Balance as on July 01, 2022	90,000,000	(15,760,131,945)	(15,670,131,945)
Net Profit / (Loss) after tax for the year		5,801,759	5,801,759
Balance as on 30-06-2023	90,000,000	(15,754,330,186)	(15,664,330,186)

T. AFROZ.

Director

**TAHMINA AFROZ**  
Director  
Anwer Khan Modern Hospital Ltd.

Dated: Dhaka,

ANWER KHAN

Managing Director

**ANWER HOSSAIN KHAN**  
Managing Director  
Anwer Khan Modern Hospital Ltd.

Md. Faraz Uddin FCA  
Proprietor

Ramiz & Co., Chartered Accountants

DVC No: 251102 1369 AS 959585



**ANWER KHAN MODERN HOSPITAL LTD.**  
**Statement of Cash Flow**  
**For the year ended 30 June 2024**

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
<b>Cash flows from operating activities :</b>			
Collection from Customers		3,491,969,249	3,113,743,215
Payment to suppliers & Others		(994,036,629)	(371,267,379)
<b>Cash generated from operation</b>		<b>2,497,932,620</b>	<b>2,742,475,836</b>
Income Tax Paid		(10,265,818)	(8,176,097)
<b>Net Cash Provided from Operating Activities</b>		<b>2,487,666,801</b>	<b>2,734,299,740</b>
<b>Cash flows from Investing Activities:</b>			
Net proceed from Investment in Listed Shares		89,814,085	1,665
Investment in non-listed share		-	-
Investment in FDR		(4,046,074)	23,784,429
Investment in property, plant and equipment		(345,159,000)	(51,743,999)
<b>Net Cash Used from Investing Activities</b>		<b>(259,390,989)</b>	<b>(27,957,906)</b>
<b>Cash flows from Financing Activities:</b>			
Payment/received of Long term Loan		223,967,906	75,878,643
Interest paid		(2,397,563,983)	(2,037,267,178)
Payment/received intercompany Loan		37,581,020	(221,374,240)
Payment/received of Short term Loan		(95,467,325)	(570,645,355)
<b>Net Cash Provided From Financing Activities</b>		<b>(2,231,482,381)</b>	<b>(2,753,408,131)</b>
Net Cash Increase/ (Decrease)		(3,206,569)	(47,066,297)
Cash and Cash Equivalents at Opening		9,770,123	56836420
<b>Cash and Cash Equivalents at Closing</b>		<b>6,563,555</b>	<b>9,770,123</b>

The annexed notes form an integral part of these Financial Statements.

T. AF02

Director  
**TAHMINA AFROZ**  
Director  
Anwer Khan Modern Hospital Ltd.

Ramiz

Managing Director

ANWER KHAN MODERN HOSPITAL LTD.  
15/10/2024  
Anwer Khan Modern Hospital Ltd.





**ANWER KHAN MODERN HOSPITAL LTD.**  
**Notes To The Financial Statements**  
**For the year ended 30 June 2024**

**1.0 GENERAL:**

**a) Legal status of the company**

Anwer Khan Modern Hospital Limited was incorporated on Eight March Two Thousand Five as a private limited company under the Companies Act, 1994 vide registration No. C-56272(2955)/05 Date 08.03.2005. The company commenced its commercial activities from July 2005.

**b) Registered office of the company is located at House # 17, Road # 8, Dhanmondi, Dhaka.**

**c) Nature of the Business activities:**

The company operates its activities as general hospitals.

**d) Compliance of local laws:**

The accounts have prepared in compliance with requirements of the International Accounting Standards (IAS), Companies Act 1994, income Tax Ordinance 1984 and other applicable local laws and regulations.

**e) Reporting currency and level of precision:**

The financial statements are presented in Bangladesh currency (Taka), which has been rounded off to the nearest Taka except where indicated otherwise figures in brackets indicate deduction.

**2.0 SIGNIFICANT ACCOUNTING POLICIES:**

The accounting policies adopted by the company are as follows:

**a) Basis of preparation, presentation and disclosure of financial statements:**

The accounts have been prepared on historical cost convention under mercantile system, accounting for all accruals and prepayments, on the assumption that the company will function as a going concern in the foreseeable future.

**b) Comparative Amounts:**

Whenever necessary figures of the prior year has been re-arranged to confirm to the current years

**c) Principal Accounting Policies:**

The accounting policies and methods of computations used in preparation of financial statements for the year ended June 30, 2024 are consistent with those adopted in the financial statements for the year ended June 30, 2023.

**d) Risks and uncertainties for use of estimates in preparation of financial statements:**

Preparation of the financial statements in conformity with the International Accounting Standards (IAS) requires managements to make estimates and assumption that effect the reported amount of assets and liabilities and disclosure of contingent assets and Liabilities at the date of the financial statements and revenues and expense during the period reported. Actual results could differ from those estimates and used for accounting of certain items such as long term contracts, depreciation and amortization, taxes reserves and contingencies.

**e) Responsibility for preparation and presentation of the financial Statements:**

The board of directors are responsible for the preparation and presentation of financial statements under section 183 of the companies ACT, 1994 and as per the provision of "The framework for the preparation and presentation of financial statements" issued by the International Accounting Standard Committee (IASC) as adopted by the Institute of Chartered Accountants Bangladesh (ICAB).



**f) Revenue recognition:**

The revenue presents from the proceeds from Admission Fee, Seat Rent, Oxygen, OT Charge, Medicine, Ambulance, Diet etc.

**g) Recognition of Property, Plant and Equipments:**

Fixed assets are stated at cost less Accumulated Depreciation in accordance with BAS 16 "Property, Plant and Equipment" construction erection and capitalization of pre-production expenditures including interest of construction period. No depreciation is charged on land and land development.

**h) Depreciation:**

Depreciation is charged on reducing balance method at the following rates:

**i) Borrowing Cost:**

Borrowing costs relating to projects at ready in commercial operation are charged as expenses for the year under review.

**j) Stocks:**

Stocks comprise medical stuffs (X-Ray Film, Chemical/Reagent, ECG Paper, Medicine, OT Accessories), stationery & Other items. Stocks are valued at the lower of average cost and net realizable value stock in hand at balance sheet date have been physically verified by the management in the presence of the auditors' representatives and duly reconciled.

**k) Cash and cash equivalent:**

This comprises cash at hand and cash in banks.

**l) Earnings Per share (EPS):**

This has been calculated by dividing the basic earning by the weighted average number of ordinary shares outstanding during the year the company calculated earning per share (EPS) in accordance with BAS33 "Earnings Per Share" which has been shown on the face of income statement and the computation of EPS is stated in accounts.

**I. Basic Earnings:**

This represents earning for the year attributable to ordinary shareholders as there was no preference dividend minority interest or extra ordinary items, the net profit after tax for the year has been considered fully attributable to the ordinary shareholders.

The company calculated earnings per share (EPS) in accordance with BAS33 "Earnings Per Share" which has been shown on the face of the profit and loss account and the computation of EPS is stated in accounts.

**II. Diluted Earnings Per Share:**

No diluted EPS is required to be calculated for the year as there were no scope for dilution during the year under review.

**m) Advance deposits & Payments:**

These are considered good and fully realizable and no amount was written as of bad debt and no debt was considered doubtful of recovery.

**n) Liabilities:**

All the liabilities have been stated as their anticipated amount payable.

**o) Cash Flow Statement:**

Statement of cash flow is prepared principally in accordance with IAS-7 cash flow statement and the cash flows from operating activities have been presented under direct method as required by the securities and exchange rule 1987 and considering the provisions that "Enterprise are encouraged to report cash flow from operating activities using the direct method."



3.00 Property, plant and Equipment:

Hospital

Amount in Taka		
	30-Jun-24	30-Jun-23
MRI Machine	75,601,584	84,001,760
40 Ultrasonography Machine	67,438,717	74,931,908
Operation Table/MOT CT	23,639,805	25,266,450
Medical Apparatus/Laboratory equipment	43,461,636	48,290,707
Radiation unit	4,398,322	4,887,029
ECG Machine	9,395,608	10,439,558
ECG Machine	4,209,710	4,677,456
Infuser-Monitor System	8,261,802	9,179,780
Digital Chest X-ray	7,480,405	8,318,227
ICU Ventilator	41,811,644	45,901,806
Auto-DTT Analyzer	9,675,054	10,750,080
Vision Microscopy	13,702,470	15,224,957
AC Clinical Chemistry Analyzer	6,787,867	7,542,074
Automatic Hematology Analyzer	45,825,025	50,916,094
Automatic Immunology	48,918,043	54,375,604
Computerized Radiography	17,625,639	19,584,043
CT Scan Machine	121,386,574	134,873,971
CT Scan printer	229,629	255,143
X-ray Machine	68,753,646	76,352,939
Anesthesia Machine	3,599,957	3,999,947
ECG Machine	3,574,504	4,416,116
Dayton Panel	667,159	741,287
Furniture & Fixtures	20,909,853	23,233,171
Television	331,097	367,885
Generator	56,013,833	62,237,592
Telephone & FAX	123,790	137,544
Computer and IT Equipment	1,924,050	2,137,833
Air Cond. floor	14,156,827	15,779,807
UPS SYSTEM	149,795	166,439
Mobile C-arm System	738,966	821,073
Auto Hemocrit Analyzer	4,124,856	4,583,173
Auto Analyzer	4,273,630	5,103,812
Intelligence Analyzer	6,900,089	7,667,443
Lab Analyzer	3,416,586	3,796,318
Offon Biochemistry	7,971,918	8,857,687
Human Auto Fluorescent	9,785,209	10,876,899
Lab Analyzer	6,151,296	6,834,773
Cell Dyn 3700	7,820,062	8,688,937
Wobler Auto	1,331,136	1,479,040
Quint incubator	1,832,948	2,036,609
Printer	1,282,475	1,424,874
Printer (X) 800	11,895,911	13,217,678
Wobler Printer	34,437	38,264
Auto Dialer	826,931	918,813
Specimen Analyzer	738,901	818,778
Microscope	2,594,547	2,882,830
Cell Counter Machine	626,590	696,211
Labware Major	403,045	447,805
Micro Pipette	122,123	135,093
Incubator	904,006	1,004,461
Water incubator	242,612	269,569
Orion Cytex 11 Desktop (Bio) (X)	555,906	617,673
Printer	700,030	777,811
ECG Fluorescent (Biography)	36,997,581	41,108,424
and	2,789,226,607	2,789,226,607





	Amount in Taka	
	30-Jun-24	30-Jun-23
Building	2,267,427,607	2,043,666,000
Car	3,762,190	8,624,325
DNA Automation Machine	1,086,007	1,206,674
Rotary Microtome	379,483	343,870
Orthomy Machine	413,343	459,270
Ambulance	1,698,000	1,387,335
Fiber (used for Hospital)	4,526,914	5,029,971
Laparoscopy	2,377,313	2,643,459
Bed Jit	9,124,407	10,158,210
HO Water	1,827,115	2,030,350
Haemodialysis Machine	10,335,404	11,493,780
Industrial Washer Extractor	2,712,618	3,014,020
BMD Machine	11,753,572	13,059,524
PCI Detection Systems	4,626,963	5,141,070
	<b>5,947,782,963</b>	<b>5,820,976,564</b>
<b>College</b>		
Laboratory Equipment	58,712,075	61,880,088
Furniture, Fixture & Decoration	42,722,944	47,469,938
Air conditioner	4,324,898	4,805,442
Computer and IT Equipment	3,929,212	4,365,751
Projector & IT Equipment	1,525,016	1,094,462
UPS System	103,679	115,198
Histology Machine	14,367	15,963
Telephone & Mobile	41,422	46,024
Television	175,905	195,450
Screen	14,062	15,625
Refrigerator/Freezer	129,745	139,717
UFI	1,065,059	1,183,399
Generator	215,969	240,610
Fire Cylinder	17,890	19,877
Uniform & Beverage	33,081	36,757
Sports Materials	87,315	97,076
Library Books	426,704	474,115
Audio Visual System	322,119	357,510
Cooking	82,605	91,784
	<b>113,440,470</b>	<b>125,044,966</b>
	<b>6,061,223,433</b>	<b>5,947,021,530</b>
<b>Investments:</b>		
Break up of this item is as follows:	No of shares	
Investment in shares of Modern Group Ltd. (in Govt)	1,000	100,000
Bengal Meat		50,000,000
SAMI Securities Ltd.	1,000,000	12,500,000
SAMI Bank Ltd.	22,316,881	174,127,535
		<b>236,727,535</b>
<b>Inventories:</b>		
X-Ray film		151,920,416
Chemical / Reagent		69,267,800
ICG Paper		37,838,622
Medicine		12,695,345
DI Accessories		2,645,588
Stationery		152,824
Others		554,560
		<b>275,070,155</b>
		<b>184,441,400</b>

The inventories are as per physical counting made and valued by inventory team consists of management's staffs. Inventories have been valued at lower of cost and net realizable value.



Investment in Listed Shares :

Amount in Taka						
		30-Jun-24		30-Jun-23		
		1,665,463		91,479,548		
Securities House	Dividend	Capital Gain	Margin Loan/cash balance	Interest and charge	Balance	Tax
Comptel Truck and boat		212,659	654,467	692	-	
NSL Securities			1,805	450	-	
Prime Finance Capital P	127,698	11,819	(149,716,095)	-	1,578,561	61,906
Silla Security			20,401	1,705	-	
Prime Bank Securities			10,923	450	-	
Primer Leasing Securities			(1,350)	450	-	
Luxury Investment Ltd	4,248,518	-	18,036	450	86,902	706,925
BD Securities	1,467,288		(1,797)	500	-	577,080
<b>Total</b>	<b>7,893,495</b>	<b>224,478</b>	<b>(149,124,555)</b>	<b>4,702</b>	<b>1,665,463</b>	<b>1,345,911</b>

Advance Deposits and Pre-payments:

Details break up is as follows:

Securities for utilities

W.M.N.S. Bangladesh Ltd. Mathematics

Mukesh Chemical/Kemart

BDC Bangladesh Ltd. Oxygen

Butterfly Marketing Company LG

Securities Deposits for Utilities

Advance to M/s Syed Farida Ibrahim

Advance to Syed Nural Anjuman

Advance to Solar Trading Co.

Advance to AK International School

Advance to Arwan Hospital Khan

Advance to Tanatana Khan

Arwan Khan Modern Printers and Publications

Advance to Modern Journal

Advance income Tax (Vint 7.11)

**161,898,201** **180,160,154**

Advance Income Tax

Opening Balance

20M Addition during the period

Lower Adjustment During the period

Closing Balance

Hard during the period

MT on Import

MT on interest on Bank Deposit

MT on Dividend

Cash and Cash Equivalents:

This is made up as follows:

Cash in Hands

Cash at Bank:

Chit Bank

Com Bank

Uttara Bank

Chit Bank

Chit Bank

Chit Bank

Chit Bank

Chit Bank

Chit Bank

Chit Bank

443028000329



		Amount in Taka	
		30-Jun-24	30-Jun-23
Al Arida	361070019181	138,160	52,047
Poste Bank	14611030016193	-	-
Dhaka Bank	20510000011686	17,703	18,738
Postmer Bank	013411100000133	569	1,272,580
Trust	00530210002867	2,384	773,691
Standard	00233009915	154,701	318,275
SBL	0741390017417	1,218,300	7,497
IBBL	20501962100438012	30,841	148,000
NAB	11031100000088	122,978	122,978
NAB	759312100000341	31,184	1,780,421
VTB	43-0210008951	28,593	18,252
NCC	00310210022280	100,918	100,918
One	0011070007393	58,347	90,306
Bank Asia	02133000864	585	386
<b>College</b>			
Shahjalal Islami Bank	A/C: 4003111000109191, SIBL		
Shahjalal Islami Bank	A/C: 400313100001324, SIBL	680,024	681,559
Shahjalal Islami Bank	A/C: 400412400000294, SIBL	59,106	43,881
Shahjalal Islami Bank	A/C: 400312400000341, SIBL	48,630	8,091
Shahjalal Islami Bank	A/C: 400313100001663, SIBL	6,582	7,940
Shahjalal Islami Bank	A/C: 400312400000363, SIBL	-	-
Shahjalal Islami Bank	40030111100014250	7,718	-
FIC Bank	1006-281016-001	-	-
Dutch-Bangla Bank	A/C: 1101100010543, DBBL	24,004	25,384
Jamuna Bank	A/C: 110210007827, Jamuna	249,255	310,357
NCC	00310210025430	-	-
Standard	A/C: 233012804	29,817	10,134
<b>Nursing College</b>			
Shahjalal Islami Bank	A/C: 21110001552, EXIM		
Shahjalal Islami Bank	4003111000013483	336,785	77,743
Shahjalal Islami Bank	40030111100014252	8,839	-
		<b>4,808,897</b>	<b>7,815,466</b>
		<b>8,968,355</b>	<b>9,770,123</b>

**Share Capital:**

This represents the following:

Authorized: 250,000 shares of Tk. 100 each

250,000,000 250,000,000

Issued Subscribed and Paid up capital

90,000 ordinary shares of Tk. 100/- each

90,000,000 90,000,000

**Share Holding Position:**

Particulars of shareholders and their shares holding position is as under:

Name of Shareholders	No. of shares		
1. Anwar Hossain Khan	810,000	81,000,000	81,000,000
2. Mrs. Tahmina Afrou	90,000	9,000,000	9,000,000
	<b>900,000</b>	<b>90,000,000</b>	<b>90,000,000</b>

**Retained Earnings:**

Opening Balance	115,763,330.1864	(15,763,330.1864)
Current Year Profit	8,997,958	5,871,754
Closing Balance	<b>(15,756,332,228)</b>	<b>(15,763,330,186)</b>

**Long Term Loan: Annexure B**

17,724,588,858 17,500,620,952





17 Short Term Loan:

This represent the following:  
BQ Account loan  
Bank Loan Amortized

Amount in Taka	
30-Jun-24	30-Jun-23
149,128,555	151,326,671
3,324,341,999	3,417,607,208
<b>1,473,466,554</b>	<b>3,568,933,879</b>

18 Liabilities for goods Supply:

This represents amount payable to following for local purchase.

Multi Graphics Mart Ltd.	131,020	55,283
Bio Trade International	88,261	37,241
Hot Touch Studios	73,855	31,162
Unimed Ltd.	99,880	42,144
Asia Trading Corporation	140,407	59,244
Medi Link International	135,343	57,107
Lub X Biotechnology Pvt. Ltd.	127,768	53,911
The Medi Star	199,156	89,032
Shree Medical Supply	80,442	31,947
Master Simex Paper Ltd.	46,188	19,489
National Computer	35,628	15,033
BM Hospital-Regd. Vtg. Ltd.	63,290	20,705
Medistar Trading International	60,546	25,547
Resplendent Essentials Ltd.	85,906	36,659
	<b>1,368,691</b>	<b>577,507</b>

19 Liabilities for Expenses:

This is made up as follows:

Salaries & Allowances	6,523,190	6,523,190
Directors Remuneration	6,000	6,000
Working Attendance Fee	1,000	1,000
Doctor's Consultancy Fee	438,760	438,760
Telephone Bills	65,490	65,490
Electric Bills	118,760	118,760
Audit Fees & VAT	172,500	172,500
WASH bill	523,190	523,190
Gas Bill	81,460	81,460
Laundry Bill	38,760	38,760
	<b>7,969,140</b>	<b>7,969,140</b>

20 Net Assets Value Per Share - NAV:

Shareholders' Equity for the Year	(15,666,332,228)	(15,673,330,186)
Number of Outstanding Shares	900,000	900,000
Net Asset Value	(17,407)	(17,415)

21 Revenue:

This Revenue is earned as under:

Hospital

Admission Fees, Seat rent, Oxygen, OT Charge, Medicine,  
Ambulance, etc.

	3,025,963,777	2,693,422,776
--	---------------	---------------

College (Note 1)	466,005,472	420,320,440
------------------	-------------	-------------

<b>3,491,969,249</b>	<b>3,113,743,215</b>
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Admission, Tuition and other charge - Medical College

434,786,572	398,886,763
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Admission, Tuition and other charge - Nursing College

11,218,900	21,433,677
------------	------------

<b>466,005,472</b>	<b>420,320,440</b>
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1.2 Direct Expenses:

**Hospital**

Salary & Allowances	163,891,064	156,039,108
Pharmacy	68,202,034	39,358,290
Doctors Consultancy Fee	5,195,475	4,680,608
Diagnostic Kit & Chemical	89,783,647	94,112,838
X Ray & Other Film	38,197,777	96,272,282
PCR Test Kit	4,500,000	4,500,000
Oxygen	6,041,375	5,636,709
OT Accessories	7,102,853	6,134,568
Drinking Water	1,007,899	508,017
Laundry Expenses	1,368,850	1,755,876
Electricity	30,317,674	28,873,975
Electric Goods	1,356,168	1,280,888
Cleaning Exp	1,925,154	1,631,487
Telephone/Mobile	688,710	682,258
Repairs & Maintenance Machinery	2,271,337	2,110,306
Food for Patients	5,584,276	5,421,627
Drink for Doctors, Nurse and Patient	1,465,382	1,571,404
Medicine	65,227,413	57,217,029
Depreciation	196,512,340	195,772,001
	<b>730,694,189</b>	<b>724,119,287</b>

**College**

Salary & Allowance	184,870,213	179,485,643
Printing & Stationery	135,693	161,530
Traveling & Conveyance	1,458,503	1,444,062
Office Expenses	674,471	607,631
Tax on EBIT interest	720,304	608,960
Registration fees (DU)	877,546	877,546
Laboratory Expenses	2,334,277	2,066,752
Donation/Term (MICA)	1,418,309	1,302,062
Examination Exp	1,370,521	1,313,832
Cultural Affairs	698,421	658,888
Sports & Games	2,202,533	2,159,347
Hostel Rent	1,710,200	1,210,200
Electric Goods	672,436	640,435
Repairs & Maintenance	107,056	137,781
Bank Charge	95,950	59,590
Telephone/Fax	179,936	249,911
Electricity Bill	323,745	498,070
Waste bill	81,317	129,074
Internet & Mobile bill	118,572	106,875
House Rent	1,436,180	1,436,480
Entertainment & Food support	5,373	36,791
Study Tour & Cultural support	1,364	6,496
Fuel oil for generator	8,578	24,507
Washing bill	565,564	543,812
Sweeping & Cleaning exp	530,421	523,020
Drinking water	43,456	67,900
Advertisement	18,566	33,756
Newspaper & Periodicals	14,753	13,751
Photocopy, Postage & Stamp	11,888	10,750
Miscellaneous	22,100	51,396
Depreciation	12,604,497	14,034,966
	<b>214,842,115</b>	<b>210,447,314</b>
<b>Total</b>	<b>965,506,304</b>	<b>934,566,601</b>



	Amount in Taka	
	30-Jun-24	30-Jun-23
<b>1. Admin &amp; Marketing Expenses:</b>		
Salary & Allowances	24,935,436	24,410,536
Fuel Bonus	5,505,570	5,403,466
Directors remuneration	72,000	72,000
Meeting Attendance Fee	12,000	12,000
Printing & Stationery	241,784	234,741
Necessary	2,951,435	2,611,889
Postage & Stamp	18,823	10,512
Telephone/Mobile	573,063	517,884
Traveling & Conveyance	1,180,834	1,144,219
Registration & Renewals	380,400	380,400
Entertainment	321,899	338,788
Fuel & Oil	626,574	549,627
Acad Fee & VA	172,500	172,500
Bank Charge	(71,362)	171,060
Office Maintenance	395,111	355,251
Business Development/ Advertisement	61,443	102,327
Refundary Expenses amount		65,800
Newspaper & Periodicals	16,704	15,049
General repairs & Maintenance	574,004	507,968
WASH Bill	25,478,861	14,643,023
Gas Bill	1,574,662	1,574,662
Depreciation	21,835,260	21,746,889
	<b>86,918,951</b>	<b>75,082,562</b>
<b>College</b>		
Salary & Allowances	44,271,415	52,704,005
Fuel Bonus	10,328,007	14,344,455
Meeting Attendance Fee	20,000	20,000
Printing & Stationery	101,814	92,474
Postage & Stamp	12,583	11,336
Telephone/Mobile	444,519	671,513
Traveling & Conveyance	216,711	300,587
Entertainment	123,373	107,381
Fuel & Oil	1,321,034	1,179,494
Bank Charge	69,510	60,441
Office Maintenance	489,000	440,540
Business Development/ Advertisement	94,480	131,223
Newspaper & Periodicals	180,234	158,100
General repairs & Maintenance	540,504	486,941
WASH Bill	8,237,986	4,814,612
Gas Bill	9,564	15,086
	<b>66,456,132</b>	<b>75,540,559</b>
	<b>153,375,083</b>	<b>150,623,122</b>
<b>2. Financial Expenses:</b>		
Interest	2,277,685,784	1,935,403,819
Others	119,878,199	101,863,359
	<b>2,397,563,983</b>	<b>2,037,267,178</b>
<b>3. Non-Operating Income:</b>		
Dividend Income- Secondary Portfolio	47,297,410	26,212,541
Dividend Income-SHRE Securities	-	1,250,000
Gain from Transfer of listed shares	224,478	4,163
Interest on loan and charges	4,702	5,806
Interest on FDR- Note- 20.2	5,212,544	7,921,255
Interest on bank Deposit- Note- 20.1	3,215	4,028
	<b>52,742,349</b>	<b>33,398,294</b>





Amount in Taka	
30 Jun-24	30 Jun-23

20.1 Interest on Bank Deposit

SIBL	A/C: 400312400000294, SIBL	-
SIBL	A/C: 400312400000341, SIBL	835
SIBL	A/C: 400313100001663, SIBL	178
NBC	11033300000288	-

3,215	3,215
<b>8,215</b>	<b>4,028</b>

20.2 Interest on FDR

FDR	Opening date	Rate	Principal	Interest	Balance	TDS
Promoter Bank: 2402	5/11/2014	8.50%	80,765,000	4,137,243	80,000,000	923,586
SIBL 10758	30/10/2016	7.00%	1,567,593	82,253	1,695,754	12,335
SIBL 85,846	11/13/2015	5.50%	5,519,102	279,755	5,631,639	27,926
SIBL 10813	10/17/2018	7.00%	1,041,021	54,638	1,126,205	8,196
EXIM 250100289701	8/20/2018	0.00%	3,348,376	79,148	3,523,025	23,244
SIBL 101530816	7/1/2018	0.00%	615,873	38,940	648,472	5,811
National Finance 4053	1/1/2021	-	579,110	8,877	-	1,096
National Finance 5043	-	-	2,500,000	-	2,500,000	-
National Finance 5078	-	-	2,500,000	-	2,500,000	-
NBC 712 121	2/27/2022	-	167,487	-	-	-
NBC 712 120	2/27/2022	-	176,127	-	-	-
NBC 7593 1877	7/18/2022	-	-	24,658	-	4,937
Bangladesh Finance Ltd.	-	-	-	-	-	-
SIBL 305003	-	-	3,184,204	487,092	5,573,845	97,410
				<b>5,212,544</b>	<b>103,198,970</b>	<b>806,015</b>

21 Income Tax

Turnover	3,544,711,507	3,147,141,509
Tax rate 10/5 18CDE	0.60%	0.60%
	<b>21,268,270</b>	<b>18,887,849</b>

22 Intercompany Loan

<b>Anwar Khan Modern University</b>		
Opening Balance	88,308,760	72,135,000
Add: Addition during the period	-	20,023,760
Less: Adjustment during the period	-	3,850,000
<b>Closing Balance</b>	<b>88,308,760</b>	<b>88,308,760</b>
<b>Modern Holding Ltd.</b>		
Opening Balance	319,953,191	319,953,191
Add: Addition during the period	-	-
Less: Adjustment during the period	-	-
<b>Closing Balance</b>	<b>319,953,191</b>	<b>319,953,191</b>
<b>HAB SHAKHAWAT ANAWARA EYE HOSPITAL LIMITED</b>		
Opening Balance	(323,821,395)	(357,221,395)
Add: Addition during the period	-	4,000,000
Less: Adjustment during the period	-	79,400,000
<b>Closing Balance</b>	<b>(323,821,395)</b>	<b>(323,821,395)</b>
<b>Modern Diagnostic Centre</b>		
Opening Balance	(849,097,487)	(563,288,487)
Add: Addition during the period	174,963,070	87,018,000
Less: Adjustment during the period	(150,482,000)	(332,826,000)
<b>Closing Balance</b>	<b>(814,616,417)</b>	<b>(814,616,417)</b>
<b>Galffedits Sign Media</b>		
Opening Balance	65,470,000	65,470,000
Add: Addition during the period	100,000,000	-
Less: Adjustment during the period	-	-
<b>Closing Balance</b>	<b>165,470,000</b>	<b>65,470,000</b>
<b>Galffedits Trading International</b>		
Opening Balance	121,200,000	100,000,000
Add: Addition during the period	-	-
Less: Adjustment during the period	-	21,200,000
<b>Closing Balance</b>	<b>121,200,000</b>	<b>121,200,000</b>



M. M Electric  
Opening Balance  
Add: Addition during the period  
Less: Adjustment during the period  
**Closing Balance**  
Modern Breeding Corporation  
Tanning Area  
**Total**

Amount in Taka	
30-Jun-24	30-Jun-23
11,400,000	-
	11,400,000
(11,400,000)	
-	11,400,000
(194,862,116)	(205,362,116)
(549,150,000)	(549,150,000)
(1,287,518,027)	(1,325,099,047)

Note: All intercompany transaction done through bank account.



ANWER KHAN MODERN HOSPITAL LTD.

Notes to The Financial Statements

For the year ended 30 June 2024

Annexure A

Particulars	Opening Balance as 1 July 2023	Addition during the year	Closing Balance as on 30 June 2024	Rate	Depreciation Charged during the year	Written down value as on 30 June 2024
<b>Hospital</b>						
MRI Machine	84,001,760		84,001,760	10%	8,400,176	75,601,584
4D Ultrasonography Machine	74,931,908		74,931,908	10%	7,493,191	67,438,717
Operation Table/MDT OT	26,266,450		26,266,450	10%	2,626,645	23,639,805
Medical Apparatus/Laboratory eq	48,290,707		48,290,707	10%	4,829,071	43,461,636
Operation light	4,887,025		4,887,025	10%	488,702	4,398,322
ECG Machine	10,439,559		10,439,559	10%	1,043,956	9,395,603
ITT Machine	4,677,456		4,677,456	10%	467,745	4,209,710
Holter Monitor System	9,179,780		9,179,780	10%	917,978	8,261,802
Digital Color Doppler	8,318,227		8,318,227	10%	831,823	7,486,403
ICU Ventilation	45,901,826		45,901,826	10%	4,590,183	41,311,643
ABSOIT Axygan Analyzer	10,750,060		10,750,060	10%	1,075,006	9,675,054
Video Endoscopy	15,224,967		15,224,967	10%	1,522,497	13,702,470
AC Clinical Chemistry Analyzer	7,542,074		7,542,074	10%	754,207	6,787,867
Automated Hematology Analyzer	50,916,694		50,916,694	10%	5,091,669	45,825,025
Automated Immunoassay	54,375,604		54,375,604	10%	5,437,560	48,938,043
Fuji computed Radiography	19,584,043		19,584,043	10%	1,958,404	17,625,639
CT Scan Machine	134,873,971		134,873,971	10%	13,487,397	121,386,574
CT Scan printer	255,143		255,143	10%	25,514	229,629
X-Ray Machine	76,392,939		76,392,939	10%	7,639,294	68,753,645
Anesthesia Machine	3,999,947		3,999,947	10%	399,995	3,599,952
EEG Machine	4,416,116		4,416,116	10%	441,612	3,974,504
Oxygen Panel	741,287		741,287	10%	74,129	667,159
Furniture & Fixtures	23,233,171		23,233,171	10%	2,323,317	20,909,853
Television	367,885		367,885	10%	36,789	331,097
Decoration	62,237,592		62,237,592	10%	6,223,759	56,013,833
Telephone & PABX	137,544		137,544	10%	13,754	123,790
Computer an IT Equipment	2,137,833		2,137,833	10%	213,783	1,924,050
Air Conditioner	15,729,807		15,729,807	10%	1,572,981	14,156,827
UPS SYSTEM	166,439		166,439	10%	16,644	149,795
Mobile C-arm System	821,073		821,073	10%	82,107	738,966
IMX Hormone Analyzer	4,583,173		4,583,173	10%	458,317	4,124,856
Plate Reader	5,303,812		5,303,812	10%	530,381	4,773,430
Electrolyte Analyzer	7,667,443		7,667,443	10%	766,744	6,900,699
Hemalyzer	3,796,318		3,796,318	10%	379,632	3,416,686
Reftron Biochemistry	8,857,687		8,857,687	10%	885,769	7,971,918
Human Auto Photometer	10,875,899		10,875,899	10%	1,087,690	9,789,209
Lab Rotator	6,834,773		6,834,773	10%	683,477	6,151,296
Cell-Dyn 1700	8,688,957		8,688,957	10%	868,896	7,820,062
Washer Auto	1,479,040		1,479,040	10%	147,904	1,331,136
Dried Incubator	2,036,609		2,036,609	10%	203,661	1,832,948
Printer	1,424,974		1,424,974	10%	142,497	1,282,476
Reader EXL 800	13,217,678		13,217,678	10%	1,321,768	11,895,911
Reader Printer	38,764		38,764	10%	3,826	34,937
Auto Calvier	918,813		918,813	10%	91,881	826,931
Mammot Machine	818,778		818,778	10%	81,878	736,901
Microscope	2,882,830		2,882,830	10%	288,283	2,594,547
Centrifuge Machine	696,711		696,711	10%	69,671	626,590





Particulars	Opening Balance as 1 July 2023	Addition during the year	Closing Balance as on 30 June 2024	Rate	Depreciation Charged during the year	Written down value as on 30 June 2024
Colpo Meter	447,805		447,805	10%	44,781	403,025
Micro Pipette	135,693		135,693	10%	13,569	122,123
Incubator	1,004,451		1,004,451	10%	100,445	904,006
Shaker Incubator	269,569		269,569	10%	26,957	242,612
Smart Cyber 11 Desktop Dlx	617,673		617,673	10%	61,767	555,906
Immerse	777,811		777,811	10%	77,781	700,030
ECG Polymery/Angiogram	41,108,424		41,108,424	10%	4,110,842	36,997,581
Land	2,789,226,607		2,789,226,607	0%	-	2,789,226,607
Building	2,041,606,903	345,159,000	2,386,765,903	5%	119,338,295	2,267,427,607
Lift	8,624,925		8,624,925	10%	862,492	7,762,432
RNA Automation Machine	1,206,674		1,206,674	10%	120,667	1,086,007
Rotary Microtome	143,870		143,870	10%	14,387	129,483
Cryothermy Machine	459,270		459,270	10%	45,927	413,343
Ambulance	1,887,335		1,887,335	10%	188,734	1,698,602
Flat (used for hospital)	5,029,971		5,029,971	10%	502,997	4,526,974
Laparoscopy	2,641,459		2,641,459	10%	264,146	2,377,313
Red Lift	10,138,230		10,138,230	10%	1,013,823	9,124,407
KU Water	2,030,350		2,030,350	10%	203,035	1,827,315
Hemodialysis Machine	11,483,783		11,483,783	10%	1,148,378	10,335,404
Industrial Weather Extractor	3,014,020		3,014,020	10%	301,402	2,712,618
BMD Machine	13,059,524		13,059,524	10%	1,305,952	11,753,572
PCR Detection Systems	5,141,070		5,141,070	10%	514,107	4,626,963
<b>Sub Total</b>	<b>5,820,976,564</b>	<b>345,159,000</b>	<b>6,166,135,564</b>		<b>218,352,601</b>	<b>5,947,782,963</b>
<b>College</b>						
Laboratory Equipments	64,680,088		64,680,088	10%	6,468,009	58,212,079
Furniture, Fixture & Decoration	47,469,938		47,469,938	10%	4,746,994	42,722,944
Airconditioner	4,805,442		4,805,442	10%	480,544	4,324,898
Computer and IT Equipment	4,365,791		4,365,791	10%	436,579	3,929,212
Projector & IT Equipment	1,694,462		1,694,462	10%	169,446	1,525,016
LPS System	115,198		115,198	10%	11,520	103,679
Photocopy Machine	15,963		15,963	10%	1,596	14,367
Telephone & Mobile	46,024		46,024	10%	4,602	41,422
Television	195,450		195,450	10%	19,545	175,905
Screen	15,625		15,625	10%	1,562	14,062
Refrigerator/Fridge	139,717		139,717	10%	13,972	125,745
Lift	1,183,399		1,183,399	10%	118,340	1,065,059
Generator	240,410		240,410	10%	24,041	216,369
Flare Cylinder	19,877		19,877	10%	1,988	17,890
Uniform & Leverage	36,757		36,757	10%	3,676	33,081
Sports Materials	97,016		97,016	10%	9,702	87,315
Library Books	474,115		474,115	10%	47,412	426,704
Audio Visual System	357,910		357,910	10%	35,791	322,119
Lockers	91,784		91,784	10%	9,178	82,606
<b>Sub Total</b>	<b>126,044,966</b>	<b>-</b>	<b>126,044,966</b>		<b>12,604,497</b>	<b>113,440,470</b>
<b>Total</b>	<b>5,947,021,530</b>	<b>345,159,000</b>	<b>6,292,180,530</b>		<b>230,957,097</b>	<b>6,061,223,433</b>
<b>22-23</b>						
Hospital	5,986,701,454	51,743,999	6,038,445,453		217,468,890	5,820,976,564
College	140,049,963	-	140,049,963		14,004,996	126,044,966
<b>Total</b>	<b>6,126,751,417</b>	<b>51,743,999</b>	<b>6,178,495,416</b>		<b>231,473,886</b>	<b>5,947,021,530</b>

**Hospital Depreciation Allocation:**

**Allocation: 23-24**

Cost of Sale @ 90%

Admin & Marketing @ 10%

196,517,340

21,835,260

**218,352,601**

**Allocation: 22-23**

Cost of Sale @ 90%

Admin & Marketing @ 10%

195,722,001

21,746,889

**217,468,890**





ANWIL KHAN MODERN HOSPITAL LTD.  
Short Term and Long Term Loan and Interest Schedule

Annexure-B

Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
Phoenix	EL-03/2015	Lease	84,391,382	6,371,566	77,022,025
Bioparis	TL-1/2018	Lease	170,671,315	15,385,570	149,911,975
Casella	11-02/16	Term Loan	140,479,918	12,587,202	127,558,599
Fluorfen Leasing	PLFI/TF-30/9/2021	Term Loan	14,772,703	1,343,436	11,937,363
Fluorfen Leasing	PLFI/TF-30/9A/2021	Term Loan	15,499,849	1,360,759	12,732,739
Fluorfen Leasing	PLFI/TF-30/9B/2021	Term Loan	14,909,553	1,247,616	13,061,297
BO Fin	6200000495/568	Term Loan	88,315,023	10,144,057	79,962,358
BO Fin	62100000468	Term Loan	45,838,118	5,024,936	42,854,576
BO Fin	62000000597	Term Loan	39,325,271	4,821,393	38,740,740
BO Fin	77000000002	Hire Purchase	53,051,274	6,956,455	47,315,054
Midas	501057	Term Loan	186,219,943	9,617,383	217,315,684
Midas	501093	Term Loan	171,934,144	9,479,896	185,679,007
Midas	07712700024545	Term Loan	60,818,978	4,419,785	69,663,309
Union Capital	CFSTF2017010403/B	Lease	150,461,807	8,179,231	139,416,415
Union Capital	CFSTF2017010403/A	Lease	141,076,740	9,757,880	147,546,315
National Finance	TL21915		63,220,545	5,208,386	54,137,675
National Finance	TL36001	Lease	35,927,756	3,409,055	32,274,046
Haji Finance	802000/09		41,209,573	3,502,350	42,696,091
Haji Finance	802000/11		28,535,345	2,992,040	26,391,531
Haji Finance	831000149		71,136,569	6,205,227	63,655,458
Haji Finance	841001456		85,539,024	10,828,294	71,541,462
Haji Finance	2802000766		35,712,481	4,610,852	35,680,727
Haji Finance	2802000788		30,849,863	4,623,787	29,795,700
Islamic Finance	IS-1295		104,526,900	14,435,272	102,576,412
Islamic Finance	HP-1121000568		170,812,720	23,430,620	166,531,376
Islamic Finance	HP-1523		171,130,131	23,879,158	166,759,945
Qatar	1010016362	Term Loan	51,032,544	4,513,958	46,917,822
Qatar Finance	504000000361		9,781,730	863,735	4,368,129
United Finance	50400000047		10,024,066	662,039	5,814,762
BankaBangla	10-696-013	Term Loan	33,655,479	3,917,342	31,175,791
BankaBangla	10-696-002		76,114,404	8,826,209	71,148,043
BankaBangla	10-696-004		38,525,099	4,417,510	38,809,816
Uttara Finance	750038/17		82,963,225	3,581,568	86,601,956
Uttara Finance	750042/18		74,019,101	2,667,008	80,436,244
Uttara Finance	750045/19 Ex-1	Term Loan	198,302,877	2,774,376	41,913,051
Uttara Finance	750045/19 Ex-2	Term Loan		2,170,870	49,986,263
Uttara Finance	750045/19 Ex-3	Term Loan		5,642,336	119,117,311
Uttara Finance	750047/19	Term Loan	175,258,276	9,604,910	189,090,574
Qinn-30001	0011122212710001	Term Loan	18,792,309	1,808,225	9,760,534
Qinn-30002	0011122230440001	Term Loan	269,536,358	32,868,283	299,204,641
Qinn-30003	001112223630003	Term Loan	170,258,256	20,773,159	188,031,415
Qinn-30002	001112223630002	Term Loan	738,181,063	90,117,760	818,163,827
Standard 3743	00286303743	Term Loan		2,486,215	41,738,139
Standard 4040	286204040		1,579,274,285	174,968,368	1,751,292,654
Standard 3956	286203956	Term Loan	385,798,697	39,013,307	414,976,999
Al-Arafah	0169130000012	HPSM-Machinery	415,797,244	42,849,321	449,746,565
Al-Arafah	0169130000045	HPSM-Machinery	80,792,317	6,940,570	86,512,887
Al-Arafah	0169130000056	HPSM-Machinery	54,119,236	4,624,651	57,893,887
Al-Arafah	0168910000708	HPSM-Real Estate	597,424,361	58,112,893	647,437,254
Al-Arafah	0168910000186	HPSM-Real Estate	602,887,711	59,153,935	653,941,645
Al-Arafah	0168910000243	HPSM-Real Estate	56,661,768	5,556,140	61,617,908



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
0158910000816	0158910000816	HPSM-Real Estate	66,609,147	5,745,342	71,454,489
0168910000827	0168910000827	HPSM-Real Estate	67,511,091	5,745,342	72,356,432
0168910000838	0168910000838	HPSM-Real Estate	68,021,613	5,751,149	72,922,762
101209409781	101209409781	Lease	168,265,858	15,937,375	133,819,339
101209309778	101209309778	Lease	201,204,143	19,176,565	164,390,198
101307419887	101307419887	Lease	68,238,533	6,755,719	53,631,047
101528715689	101528715689		123,001,381	12,396,701	107,235,955
101606616411	101606616411		235,354,927	24,350,935	227,956,801
101627817613	101627817613		190,183,744	20,144,255	187,251,326
101700518087	101700518087		478,870,687	50,388,329	478,853,083
101700518083	101700518083		480,188,445	50,663,891	482,652,023
101705718480	101705718480		238,424,735	25,206,047	237,623,530
101725030300	101725030300	Lease	218,672,819	22,864,745	213,749,170
101725119983	101725119983	Lease	218,415,522	22,790,417	215,743,048
101725319985	101725319985	Lease	217,859,827	22,700,591	214,388,341
101731920540	101731920540	Lease	497,059,736	52,010,518	486,624,011
101732670586	101732670586	Lease	4,258,080		
101802971146	101802971146	Lease	14,012,468	1,149,535	8,051,127
101835724311	101835724311		89,944,207	9,438,719	84,936,193
102109031118	102109031118		52,095,280	5,289,972	45,342,769
102117553592	102117553592		165,666,735	16,432,447	144,131,101
102208935000	102208935000		379,040,356	40,401,177	386,148,856
AA22363WGMK	AA22363WGMK		261,500,575	28,891,542	286,333,708
0243220003923	0243220003923	Term Loan	1,858,363		18,503,863
0243220009914	0243220009914	Term Loan	1,021,405,868	120,193,811	1,139,863,435
0243220000778	0243220000778	Term Loan	17,609,375	2,065,375	18,466,754
0243220000723	0243220000723	Term Loan	17,609,375	1,999,019	16,855,394
20501364300083904	20501364300083904		1,438,725,784	133,151,143	1,562,434,927
20501364300083803	20501364300083803		476,503,109	42,727,134	514,765,241
20501364300083809	20501364300083809		63,022,892	5,624,903	68,004,822
20501364300093113	20501364300093113		2,483,359,461	27,459,724	256,587,185
20501364300092216	20501364300092216		185,749,645	16,922,452	199,849,097
02135001391	02135001391	Term Loan	197,866,456		
02135001390	02135001390	Term Loan	58,991,122	3,235,485	54,409,899
02135001517	02135001517	Term Loan		10,891,244	181,644,482
02135001516	02135001516	Term Loan		3,235,485	544,098,899
0011420000730116757	0011420000730116757	Term Loan	156,680,933	4,252,544	
5214000070854	5214000070854	Term Loan	1,345,027,436	88,723,264	
5214000074598	5214000074598	Term Loan		35,894,031	426,704,031
5214000074600	5214000074600	Term Loan		9,368,855	109,147,855
5214000074611	5214000074611	Term Loan		14,117,657	166,052,657
5214000074622	5214000074622	Term Loan		127,159,365	1,511,619,365
5214000074633	5214000074633	Term Loan		18,006,521	214,066,521
5214000074644	5214000074644	Term Loan		18,833,158	223,893,158
521356771	521356771	Term Loan		2,164,697	35,635,696
52135651591	52135651591	Term Loan		3,041,687	23,041,667
52135651597	52135651597	Term Loan		4,562,500	34,562,500
5213565152	5213565152			735,889	10,386,889
5213567744	5213567744	HPSM	67,527,829	6,867,023	70,910,221
52135677101	52135677101	HPSM	7,543,763	825,675	8,132,895
52135677105	52135677105	HPSM	27,437,617	3,051,581	30,357,573
52135677108	52135677108	HPSM	23,374,037	2,612,006	25,875,406
52135677109	52135677109	HPSM	28,725,148	3,219,903	31,805,089
52135677112	52135677112	HPSM	27,935,955	3,229,722	29,337,130
52135677115	52135677115	HPSM	3,959,571	444,642	4,024,167
52135677116	52135677116	HPSM	21,541,086	2,486,843	22,588,241
52135677117	52135677117	HPSM	5,814,116	662,205	6,012,468





Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
Amrita	7593671-18	HPSM	10,309,569	1,173,165	10,583,286
College					
Amrita	00312330000726	Term Loan	179,846,795	70,921,791	188,318,586
Amrita	0011-4700002356/16779	Term Loan	205,844,489	5,495,073	0.00
Amrita	5714000024644	Term Loan		18,833,158	223,893,158.00
Amrita	5714000024633	Term Loan		18,006,521	214,066,521
			17,500,620,952	2,042,650,990	17,724,588,858
Short Term					
Standard 457	270300457	CC(Hypo)	142,068,743		-
Standard C-55	00275900001	CC(Hypo)	41,748,144		-
Overdraft	11020009239	Overdraft Corporate	53,465,685	6,834,795	56,350,484
Overdraft	10073309009	Overdraft	242,617,904	31,704,514	267,322,418
Term 20002	0011M11223620002	Demand loan	7,499,928	986,178	8,486,106
Overdraft	0011M11230930001	Demand loan	20,173,001	2,534,348	22,707,349
IBBL	70501364900608711	Murabaha TR	2,034,591		
IBBL	70501364900609510	Murabaha TR	50,784,735		
IBBL	70501364900609611	Murabaha TR	43,469,749		
IBBL	70501364900609712	Murabaha TR	8,846,747		
IBBL		Murabaha TR		38,384,843	424,528,226
Al-Arafah	0168010123881	Bai-Muazzal	491,137,800	44,585,298	508,541,463
Al-Arafah		Baim (LOL)	94,137,500	4,351,333	87,720,687
Al-Arafah	0108230000179	Baim Stimulus	52,945,833	1,690,879	-
Al-Arafah	11-4200002123/16611	Time Loan	394,167,523	10,483,555	-
Al-Arafah	11-4200002132/16622	Time Loan	104,896,506	2,744,756	-
Al-Arafah	11-0133016080/11526	SOD General	306,943,587	39,263,636	312,257,442
IBBL		Bai-Muazzal-Comm	175,509,112	23,441,158	200,339,625
IBBL	0243110009495	Bai-Muazzal-Trust	6,530,289		-
IBBL	0243110009765	Bai-Muazzal-Trust	2,313,823		-
IBBL	0243110009888	Bai-Muazzal-Trust	4,288,549		-
Bank		Bai-Muazzal	1,015,937,735	121,363,037	1191511210
The Premier Bank Ltd.	1034737000006	Demand loan		18,766,137	172,781,814
The Premier Bank Ltd.	0134712000015	Loan General		7,778,527	71,795,166
College					
Amrita	11-4200002043/10476	Time Loan	197,838,265		
Amrita					
			3,459,355,352	354,912,993	3,324,341,999
Total			20959976304	2,397,563,983	21,048,930,857
Cash at Bank					
Amrita	00211100002745	CD	-		21,590
Amrita	00211100004748	CD	74,700		73,070
Amrita	0011-0210001976/130160	CD	96,835		13,646
Amrita	1006-128881-001	CD	447,435		446,940
Al-Arafah	541020002379	CD			
Al-Arafah	0161020019181	CD	57,047		135,160
Amrita	11033300000288	CD	322,978	3215	322,978
Amrita	759312100000341	CD	1,780,423		31,184
Amrita	14611030016193	CD			
Al-Arafah Bank	70510000011666	CD	18,738		17,703
Amrita Bank	013411100000133	CD	1,272,580		569
Amrita	00530210002957	CD	773,691		2,384
Amrita	002330009915	CD	318,275		154,703
Amrita	400311100010677	CD	814,087		4,397
Amrita	A/C: 400312400000793, SJ	CD	18,149		37,922



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
	4003011100014249	CD	-	-	155,266
	0741330017417	CD	7,497	-	1,218,300
	20501360100438012	CD	148,000	-	30,841
	43 0210008551	CD	18,252	-	28,593
	00310210022280	CD	100,918	-	100,918
	0011020007393	CD	90,356	-	58,397
	02133000844	CD	386	-	584
College					
Sindh	A/C: 4003111000109191, SJBL				
Sindh	A/C: 4003111000013490, SJBL		681,559	-	680,024
Sindh	A/C: 400317400000294, SJBL		43,881	-	59,106
Sindh	A/C: 400317400000341, SJBL		8,091	-	48,630
Sindh	A/C: 400313100001663, SJBL		7,940	-	6582
Sindh	A/C: 400317400000363, SJBL		-	-	-
Sindh	40030111100014750		-	-	7,719
South Sindh Bank	A/C: 1101100010543, OSBL		25,384	-	24,004
	1006-781036 CD1		-	-	-
	A/C: 110710007827/135410		310,397	-	249,255
Exim	A/C: 71110001557, EXIM		-	-	-
Exim	A/C: 711100004748, EXIM		-	-	-
	00310210023430		-	-	-
Mandir	A/C: 233012814		10,124	-	29,857
Nursing College					
	400311100013483		72,743	-	336,786
	40030111100014252		-	-	8,839
					4,308,897

FDR	Opening date	Principal	Interest	Balance	TDS
Investor Bank-2802	5/11/2014	80,765,000	4,157,243	80,000,000	623,586
100-10752	10/10/2016	1,567,593	82,233	1,695,754.00	12,135
200-65326	11/15/2015	5,619,102	279,755	5,631,639.00	27,976
100-10814	10/17/2016	1,043,021	54,638	1,126,205.00	8,196
100-10814/201	8/20/2018	3,348,376	79,148	3,523,055	23,744
100-10814	7/3/2018	615,873	38,540	648,472	5,841
100-10814	1/1/2021	570,110	8,877	-	1,995
100-10814	7/30/2021	2,500,000	-	2,500,000	-
100-10814	9/4/2023	2,500,000	-	2,500,000	-
100-10814	7/27/2022	162,487	-	-	-
100-10814	7/27/2022	176,127	-	-	-
100-10814	7/18/2022	-	24,658	-	4,932
100-10814	-	-	-	-	-
100-10814	-	5,184,204	487,052	5,573,845	97,410
100-10814	-	-	5,212,544	103,198,970	806,015

