



**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 Anawara 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.

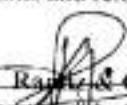
Report on other Legal and Regulatory Requirements

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 thereof;
- 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
55/A HM Siddique Mansion, (2nd Floor), House Building Road, Purana Paltan, Dhaka-1000
Cell: 01915-183696, E-mail: ramiz.co1369@gmail.com

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

Particulars	Notes:	Amount in Taka	
		2023-2024	2022-2023
Non Current Assets:			
Property, Plant and Equipment	3.00	6,401,149,939	6,282,901,962
Investments	4.00	236,727,536	236,727,536
FDR	22.20	103,198,970	99,152,896
Preliminary Expenses		-	-
Current Assets:			
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 Equivalents	8.00	6,563,555	9,770,123
Total Assets		6,849,847,312	6,748,753,187
Share Holders Equity:			
Share Capital Paid up	9.00	90,000,000	90,000,000
Retained Earnings	10.00	(15,756,332,228)	(15,763,330,186)
Non-Current Liabilities:			
Long Term Loan	11.00	17,724,588,858	17,500,620,952
Current Liabilities:			
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
Total Liabilities & Shareholders' Equity		6,849,847,312	6,748,753,187

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.

Managing Director

ANWER KHAN MODERN HOSPITAL LTD.
Anwer Khan Modern Hospital Ltd.

Dated: Dhaka,

MD. TAHMINA AFROZ FCA
Proprietor

Ramiz & Co., Chartered Accountants
DVC No: 2511021369 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	(965,506,304)	(934,566,601)
Gross Profit		2,526,462,945	2,179,176,615
•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	52,42,349	33,398,294
Profit/(Loss) before interest and taxes		2,425,830,211	2,061,951,786
Financial Expenses	19.00	(2,397,563,983)	(2,037,267,178)
Profit / (Loss) Before Tax		28,266,228	24,684,608
Income Tax Expenses	21.00	(21,268,270)	(18,882,849)
Profit / (Loss) After Tax		6,997,958	5,801,759

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.

S. H. M.

ANWER HOSSAIN KHAN
Managing Director
Anwer Khan Modern Hospital Ltd.

Dated: Dhaka,

Md. Ramiz Uddin FCA
Proprietor

Ramiz & Co., Chartered Accountants

DVC No: 2511021369 At 959585



ANWER KHAN MODERN HOSPITAL LTD.

Statement of Changes in Equity

For the year ended June 30, 2024

Particulars	Share capital	Retained Earnings	Total (taka)	Amount in 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

Particulars	Share capital	Retained Earnings	Total	Amount in Taka
Balance as on July 01, 2022	90,000,000	(15,760,131,945)	(15,679,131,945)	
Net Profit / (Loss) after tax for the year	-	5,801,759	5,801,759	
Balance as on 30-06-2023	90,000,000	(15,763,330,186)	(15,673,330,186)	

T-AFROZ,

Director

TAHMINA AFROZ
Director
Anwer Khan Modern Hospital Ltd.

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: 251102 1369 AS 959585



ANWER KHAN MODERN HOSPITAL LTD.

Statement of Cash Flow

For the year ended 30 June 2024

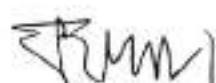
Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
Cash flows from operating activities :			
Collection from Customers		3,491,969,249	3,113,743,215
Payment to suppliers & Others		(994,036,629)	(371,267,379)
Cash generated from operation		2,497,932,620	2,742,475,836
Income Tax Paid		[10,265,818]	(8,176,097)
Net Cash Provided from Operating Activities		2,487,666,801	2,734,299,740
Cash flows from investing Activities:			
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)
Net Cash Used from Investing Activities		(259,390,989)	(27,957,906)
Cash flows from Financing Activities:			
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		37,581,070	(221,374,240)
Payment/received of Short term Loan		(95,467,325)	(570,645,355)
Net Cash Provided From Financing Activities		(2,231,482,381)	(2,753,408,131)
Net Cash Increase/ (Decrease)		(3,206,569)	(47,066,297)
Cash and Cash Equivalents at Opening		9,770,123	56836420
Cash and Cash Equivalents at Closing		6,563,555	9,770,123

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

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Director

TAHMINA AFROZ
Director
Arwer Khan Modern Hospital Ltd.



Managing Director

ANWER KHAN MODERN HOSPITAL LTD.
Arwer Khan Modern Hospital Ltd.
Arwer Khan Moden 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's 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.

m) 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.

n) 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:

	Amount in Taka	
	30-Jun-24	30-Jun-23
Hospital		
MRI Machine	75,601,584	84,001,760
4D Ultrasound Machine	67,438,717	71,931,908
Centrifuge (Babcock/MOT OT)	21,639,805	25,266,450
Medical Apparatus/Laboratory equip.	43,461,636	48,290,707
Medical Equip.	4,398,322	4,887,026
ECG Machine	9,395,603	10,439,553
EEG Machine	4,209,710	4,677,456
Inter. Monitor System	8,261,802	9,179,780
Digital Ultrasound	7,080,405	8,318,227
BIPAP Ventilator	21,311,644	45,301,826
AfiliOTT Blood Gas Analyser	9,675,054	10,750,080
Video Endoscope	11,702,470	15,224,917
ACI Clinical Chemistry Analyzer	6,787,807	7,342,074
Automated Hematology Analyzer	45,825,025	50,916,010
Automated Immunology	48,938,043	54,375,606
Luminescence Fluorography	17,625,639	19,584,043
CT Scan Machine	121,386,574	134,873,971
CT Scan printer	129,629	259,143
X-Ray Machine	68,753,646	76,352,939
Anesthesia Machine	3,599,952	3,939,947
ECG Machine	3,974,504	4,416,116
Oxygen Panel	607,159	741,287
Emergency & Delivery	20,909,853	23,238,171
Telephone	331,097	367,885
Generator	56,013,833	62,237,592
Respirator & PAPR	123,790	137,544
Computer Equipment	1,924,050	2,137,833
Air Conditioner	14,156,827	15,729,807
UPS SYSTEM	149,795	166,439
Multicart System	738,956	821,973
Lab Hemato Analyzer	4,124,856	4,583,173
Lab Reader	4,771,630	5,103,812
Imaging Answer	6,920,099	7,167,443
Endoscopy	3,416,586	3,795,718
Urology Inchemistry	7,971,918	8,857,687
Urology Auto Phannacut	9,785,209	10,870,899
Urology	6,151,196	6,834,773
Uro. Dyn 1200	7,870,062	8,688,937
Urology Auto	1,331,136	1,479,940
Gentle Incubator	1,832,948	2,036,609
Reader	1,282,476	1,424,974
Reader 1000 WOO	11,895,911	13,217,678
Reader /Printer	34,437	38,204
Auto. Printer	826,931	918,813
Scalpels Autoclave	738,301	818,778
Scalpels	2,594,547	2,882,830
Scalpels Machine	626,590	696,211
Scalpels	403,045	447,805
Mani Printer	122,123	135,093
Centrifuge	904,006	1,004,461
Stethesocope	242,612	269,569
Smart Cather 11 literstop (11L)	555,906	617,673
Urology	700,030	777,811
Urology Diagnostic	36,997,581	41,108,424
Urology	2,789,226,607	2,789,226,607



	Amount in Taka	
	30-Jun-24	30-Jun-23
Building	2,267,427,007	2,041,606,003
Office	7,762,132	8,624,325
DNA Automation Machine	1,086,007	1,206,674
Rotary Microtome	179,483	143,870
Dothermic Machine	413,343	459,270
Ambulance	1,086,002	1,387,335
Flor (used for Hospital)	4,526,974	5,029,971
Laboratory	2,377,313	2,641,459
Bed JII	8,124,407	10,158,210
HD Water	1,827,315	2,010,350
Hematocrits Machine	10,235,404	11,483,782
Industrial Washer Extractor	2,712,618	3,014,020
BMG Machine	11,753,572	13,055,524
PCI Detection Systems	4,626,963	5,141,070
	5,947,782,963	5,820,976,354
College		
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	4,365,791
Projector & IT Equipment	1,525,016	1,034,462
UPS System	103,679	115,198
Photocopy Machine	10,367	15,963
Telephone & Mobile	41,422	46,024
Television	175,905	195,450
AC/OTG	14,062	15,625
Refrigerator/Fridge	125,745	139,717
U/T	1,065,059	1,183,399
Generator	215,360	290,470
Fire Cylinder	17,890	19,877
Uniform & Beverage	33,081	36,757
Sports Materials	87,315	97,036
Library Books	426,704	474,115
Audio Visual System	322,119	357,510
Snackery	82,605	91,784
	113,440,470	126,044,965
	6,001,223,433	5,947,021,330

9 Investments:

	No of shares		
Investment in shares of Modern Group Ltd. (In Cred)	1,000	100,000	100,000
Bengal Metal		50,000,000	50,000,000
SABU Securities Ltd.	1,250,000	12,500,000	12,500,000
SHEB Bank Ltd.	23,316,884	174,127,536	174,127,536
		236,727,536	236,727,536

5 Inventories:

X-Ray Unit	351,920,416	386,731,961
Chemical / Reagent	69,262,800	72,071,297
ECG Paper	31,838,622	19,179,893
Medicine	12,696,345	11,437,248
DI Assessments	2,645,588	2,380,413
Stationery	152,824	136,450
Others	554,560	497,147
	279,070,155	384,841,400

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



Amount in Taka	
30-Jun-24	30-Jun-23
1,665,463	91,479,348

– Investitions- und Liquiditätsmanagement –

Securities House	Dividends	Capital Gain	Margin Loan/cash balance	Interest and charge	Balance	Tax
Common stock and bonds	712,659	554,467	697	-	-	
Sec. Substitutes			1,426	450	-	
Other Finance Capital	127,600	11,819	(149,786,009)	-	1,578,561	61,906
SILS Security			20,401	1,705	-	
Power Bank securities			19,923	450	-	
Promissory notes and securities			(1,350)	450	-	
Lending Investment (10)	4,248,518		18,036	450	86,902	706,925
SD Securities	1,667,288		(1,797)	500	-	577,280
Total	7,893,495	224,478	(149,184,555)	4,702	1,665,463	1,345,911

Advance Deposits and Pre-payments

Its task is as follows:

Social and organizational

SIN HS Hong Kong Ltd., Machinery	-	
Mukund Chemicals	98,093	426,490
HDC Hongkong Ltd., Oxygen	308,304	953,638
Butterly Marketing Company Ltd.	92,001	400,004
Syntex Impex for Electrics	13,846,200	13,846,200
Advanced to Ms Sujata Parida Kishan	4,500,000	4,500,000
Advanced to Syntex Novia Amfora	148,137,000	148,137,000
Advanced to Solar Trading Co.	-	
Advanced to AM International School	44,620,800	44,620,800
Advanced to Aman Hospital (Day)	(10,140,076)	(90,180,076)
Advanced to Tahmineh Afzal		
Arwaz Khan - Wooden Printers and Publications	34,512,001	34,512,001
Advanced to Almodem jurnal	15,158,000	15,158,000
Advanced to CMC Ltd (SIN 7.1)	10,265,818	8,176,097
	161,398,201	180,160,154

Advancing integrative TCM

Starting Balance	8,176,097	12,266,863
Net addition during the period	10,265,818	8,176,097
	18,441,915	20,442,960
Less Adjustment Bal. at the period	8,176,097	12,266,863
Ending Balance	10,265,818	8,176,097

7.3. Paid during the period

All on Import	7,238,346
All on account on Bank Deposit	805,337
All on credit	9,459,482
	16,265,618
	8,176,097

Cash and Cash Equivalents

1st attitude up the hill.

Cash in Hands

Unit at Name:

calm book	00211100002745	21,590	-
calm book	003111CD0000245	71,020	74,700
calm book	0111 C210001706	11,616	56,831
Chants	3006 128883 001	646,940	447,436
children's classic book	402111000010672	6,397	811,087
children's story book	A/C 440312602400221, SHB.	37,921	18,149
children's story book	40030111.00014249	155,266	-

219

3-9311280002329



		Amounts in Taka	
		30-Jun-26	30-Jun-23
Al Andal	361070019181	138,160	52,047
Promit Bank	14613030016193	-	-
Dhaka Bank	2051000011686	17,703	18,738
Promit Bank	01341110000133	569	1,272,580
Trust	02530210002967	2,384	77,169
Standard	002330009115	154,703	318,275
SBL	0741330017417	1,218,300	7,497
UBL	20501360100438012	30,841	148,000
NRBC	110313000000288	122,078	322,078
NBIC	759312100000341	31,161	1,780,421
VTB	43-C21000851	28,593	18,252
NCC	00310210022280	100,918	100,918
O-o	0111070007393	58,397	90,396
Bank Asia	021330008944	566	186
College			
Shahjalal Islami Bank	A/C: 4003111000109191, S/IR		
Shahjalal Islami Bank	A/C: 40031310001326, S/IR	580,024	651,557
Shahjalal Islami Bank	A/C: 400312400000294, S/IR	59,106	43,881
Shahjalal Islami Bank	A/C: 400312400000341, S/IR	48,630	8,091
Shahjalal Islami Bank	A/C: 400313100001663, S/IR	6,582	7,940
Shahjalal Islami Bank	A/C: 400312400000363, S/IR	-	-
Shahjalal Islami Bank	40030111100014250	7,718	-
FIC Bank	1006 281016 001	-	-
BRTC Bangla Bank	A/C: 1101100010543, O/BBL	24,004	25,344
Jamuna Bank	A/C: 110210007827, Jamuna	249,255	310,357
NCC	00310210029130	-	-
Manzilat	A/C: 2330121014	29,857	10,124
Nursing College	A/C: 21110001557, EXIM		
Shahjalal Islami Bank	400311100013483	336,725	77,743
Shahjalal Islami Bank	40030111100014252	8,839	-
		4,858,897	7,315,446
		8,963,555	9,770,123

i) Share Capital:

This represents the following:

Authorised: 2,000,000 shares of Tk. 100 each.

250,000,000 250,000,000

Issued Subscribed and Paid up capital.

900,000 ordinary shares of Tk. 100/- each

90,000,000 90,000,000

Share Holding Position:

Particulars of shareholders and their shareholding position is as under:

	Name of Shareholders	No. of shares		
1. Anwer Hossain Khan		810,000	81,000,000	81,000,000
2. Mrs. Tahmina Afroz		90,000	9,000,000	9,000,000
		900,000	90,000,000	90,000,000

ii) Retained Earnings:

Opening balance

(15,763,330,186)

(15,763,330,186)

Current Year Profit

9,997,958

5,491,754

Closing Balance

(15,756,332,238)

(15,763,330,186)

1 Long Term Loan: Annexure B

17,724,588,858

17,500,620,952



	Amount in Taka	
	30-Jun-24	30-Jun-23
1.7 Short Term Loan:		
This represent the following:		
HO Account loan	189,126,555	151,326,671
Bank Loan A/c/crable R	3,324,341,999	3,417,607,208
	3,473,466,554	3,568,933,879
1.8 Utilities 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
Bio Tech Services	73,850	31,162
Leamed Ltd.	99,880	42,144
Rese Trading Corporation	140,407	59,244
Medi Link International	135,343	57,107
Lab X Biotechnology Pvt. Ltd.	127,768	53,911
Pro Medi Star	199,156	81,032
Shaxi Medical Supply	80,442	31,942
Master Stock Paper Ltd.	46,188	19,489
National Computer	35,628	15,033
Hill Hospital Sequalate Mfg. Ltd.	63,290	20,705
Medistar Trading International	60,546	25,567
Hospital Rentals Ltd.	86,906	36,609
	1,368,691	577,507
1.9 Liabilities for Expenses:		
This is made up as follows:		
Salaries & Allowances	6,523,190	6,523,190
Director Remuneration	6,000	6,000
Meeting Attendance Fess	1,000	1,000
Visitor's Consultancy fee	438,790	438,790
Telephone Bills	65,490	65,490
Funding Bills	118,760	118,760
Audit Fees & VAT	172,500	172,500
WASA Bill	523,190	523,190
Gas Bill	81,460	81,460
Laundry Bill	38,760	38,760
	7,969,140	7,969,140
2.0 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)
2.1 Revenue:		
This column is runned as under:		
Hospital		
Admission Fees, Seat rent, Oxygen, OT Charge, Medicine, Ambulance, Drug, etc.	3,025,963,777	2,693,422,776
College (Note 1)	466,005,472	420,320,440
	3,491,969,249	3,113,743,219
Administrative, Tuition and other charge, medical College	434,786,572	398,886,763
Administrative, Tuition and other charge, Nursing College	31,218,900	21,433,677
	466,005,472	420,320,440



Amount in Taka	
30-Jun-24	30-Jun-23

1.2 Direct Expenses:

Hospital	
Salary & Allowances	163,811,064
Hospital	68,202,034
Doctors Consultancy Fee	5,195,475
Diagnostic Kit & Chemical	39,781,617
X Ray & Other Film	38,197,777
PCR Test Kit	4,500,000
Oxygen	6,031,275
OT Accessories	7,102,873
Drinking Water	1,007,899
Laundry Expenses	1,368,850
Electricity	50,317,074
Electric Goods	1,396,168
Cleaning Exp.	1,925,156
Telephone/Mobile	688,710
Repairs & Maintenance Machinery	2,271,517
Food for Patients	5,584,270
Dress for Doctors, Nurse and Patient	5,815,382
Medicine	55,227,413
Depreciation	196,517,340
	730,604,189
	724,119,287

College

Salary & Allowance	184,870,213	179,485,643
Renting & Stationary	135,693	161,540
Traveling & Conveyance	1,458,503	1,444,062
Office Expenses	674,471	667,631
Tax on EOB interest	700,304	608,300
Registration fees (DU)	877,546	877,546
Laboratory Expenses	2,334,277	2,165,752
Donation/Fees (JINOCWA)	1,415,309	1,302,062
Entertainment Exp.	1,379,523	1,313,832
Cultural Affairs	658,421	658,888
Sports & Games	2,202,533	2,159,347
Hostel Rent	1,210,200	1,210,200
Electric Goods	672,436	640,415
Repairs & Maintenance	107,056	137,781
Bank Charge	95,960	99,790
Telephone Exp.	179,936	249,911
Electricity Bill	323,745	498,070
Water Bill	81,317	129,074
Internet & Mobile Bill	118,537	106,875
House Rent	1,436,480	1,436,480
Transportation & Food Support	5,373	16,791
Study Tour & Cultural support	1,364	6,796
Fuel oil for generator	8,578	24,500
Washing bill	565,564	543,812
Sweeping & Cleaning exp	130,421	523,020
Drinking water	43,456	67,901
Advertisement	18,566	33,756
Newspaper & Periodicals	14,753	13,791
Photocopy, Postage & Stamp	11,688	10,710
Miscellaneous	23,100	51,386
discrepancy	12,624,497	14,024,936
Total	214,642,115	210,447,314
Total	965,506,304	934,556,601



	Amount in Taka	
	30-Jun-24	30-Jun-23
1. Admin & Marketing Expenses:		
Salary & Allowances	24,935,436	24,446,536
Lei Bonus	5,565,570	5,493,966
Directors Remuneration	72,000	72,000
Meeting Allowance Fee	12,000	12,000
Printing & Stationery	241,784	234,741
Stationery	2,951,435	2,631,889
Postage & Stamp	18,823	10,512
Telephone/Mobile	523,063	517,884
Traveling & Conveyance	1,182,834	1,144,219
Registration & Renewals	380,400	380,400
Entertainment	321,849	338,788
Fuel & Oil	626,574	549,627
Audit Fee & VA	172,500	172,500
Bank Charge	(21,362)	171,050
Office Maintenance	399,111	355,251
Business Development/Advertisement	63,443	102,327
Professional Expenses amount due		65,800
Newspaper & Periodicals	16,704	15,049
General repairs & Maintenance	574,004	507,968
WASHA fee	25,476,861	14,643,023
Gas Oil	1,574,662	1,574,662
Depreciation	21,835,260	21,746,889
	86,918,951	75,082,562
2. College:		
Salary & Allowances	44,271,415	52,704,005
Lei 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	215,711	300,987
Entertainment	123,373	107,281
Fuel & Oil	1,321,034	1,179,496
Bank Charge	69,510	60,443
Office Maintenance	489,000	440,540
Business Development/Advertisement	94,480	131,273
Newspaper & Periodicals	180,234	158,100
General Repairs & Maintenance	540,504	486,941
WASHA fee	8,232,986	4,814,612
Gas Oil	9,964	15,086
	66,456,132	75,540,559
	153,375,082	150,623,122
3. Financial Expenses:		
Hospital	2,277,185,784	1,935,403,819
College	113,578,199	101,803,359
	2,397,563,983	2,037,267,178
4. Non-Operating Income:		
Dividend income - Secondary Portfolios	47,297,410	26,212,541
Dividend income - SIEC Securities	+	1,250,000
Gain from Transfer of listing shares	224,478	4,063
Interest on SIEC Notes 20.2	4,702	5,806
Interest on Bank Deposit - Month 20.1	5,212,544	7,921,255
	3,215	4,028
	52,742,349	33,398,294



Amount in Taka	
30 Jun 24	30 Jun 23

7.1 Interest on Bank Deposit

SHL	A/C 400312400000294, SHL,		
SHL	A/C 400312400000341, SHL,		835
SHL	A/C 400313100005663, SHL		178
NMC	1103300000288	3,215	3,215
		3,215	4,028

7.2 Interest on FDR

FDR	Opening date	Rate	Principal	Interest	Balance	TDS
Premier Bank 2402	5/11/2014	8.50%	80,765,000	6,157,245	86,922,000	823,580
SHL 10268	30/10/2016	7.00%	1,567,593	82,233	1,650,754	12,335
SHL 85386	11/11/2015	7.50%	5,619,102	379,755	5,998,859	27,976
SHL 10813	10/17/2018	7.00%	1,043,021	54,618	1,126,705	8,196
PKM 25010289701	8/20/2018	0.00%	3,348,376	79,148	3,427,525	25,784
SHL 505510816	7/1/2018	0.00%	615,873	38,940	648,472	5,871
National Finance 4051	1/1/2021		578,110	8,877		1,095
National Finance 5041			7,500,000		2,500,000	
National Finance 5078			7,500,000		2,500,000	
NHDC 712 123	2/27/2022		167,487			-
NHDC 712 120	2/27/2022		176,127			-
NHDC 7593 1877	7/18/2022			24,658		4,937
Bangladesh Finance Ltd.				-		
SHL 105003			3,186,204	487,052	5,573,845	57,410
				5,212,548	103,198,970	806,015

7.3 Income Tax

Interest	3,544,711,587	3,147,141,509
Excess I/S 16CDC	0.00%	0.60%
	31,258,270	18,882,849

7.4 Intercompany Loan

Anwar Khan Modern University		
Opening Balance	88,308,760	72,120,000
Add: Addition during the period		20,023,760
Less: Adjustment during the period		3,850,000
Closing Balance	88,308,760	88,308,760
Modern Holding Ltd.		
Opening Balance		319,953,191
Add: Addition during the period		319,953,191
Less: Adjustment during the period		
Closing Balance	319,953,191	319,953,191
HAZ SHAKHAWAT ANAVARA EYE HOSPITAL LIMITED		
Opening Balance	(323,821,395)	[357,221,395]
Add: Addition during the period		4,000,000
Less: Adjustment during the period		28,400,000
Closing Balance	(323,821,395)	(323,821,395)
Modern Diagnostic Centre		
Opening Balance	(849,087,487)	(560,288,487)
Add: Addition during the period	174,963,027	57,018,000
Less: Adjustment during the period	(150,482,000)	(332,826,000)
Closing Balance	(914,616,467)	(849,087,487)
Daffodil Sign Media		
Opening Balance	65,470,000	65,470,000
Add: Addition during the period	100,000,000	
Less: Adjustment during the period		-
Closing Balance	165,470,000	65,470,000
Daffodil Trading International		
Opening Balance	121,200,023	(100,000,000)
Add: Addition during the period		21,200,000
Less: Adjustment during the period		
Closing Balance	121,200,000	121,200,000



M. M Electric
Opening Balance
Add: Addition during the period
Less: Adjustment during the period
Closing Balance
Modern Dredging Corporation
Tanning Atroe
Total

Amount in Taka	
30-Jun-24	30-Jun-23
11,400,000	-
(11,400,000)	11,400,000
(194,861,116)	(209,362,116)
(549,150,000)	(549,150,000)
(1,287,918,027)	(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
Hospital						
MRI Machine	84,001,760		84,001,760	10%	8,400,176	75,601,584
4D Ultrasoundography Machine	74,931,908		74,931,908	10%	7,493,191	67,438,717
Operation Table/MOT OT	26,266,450		26,266,450	10%	2,626,645	23,639,805
Medical Apparatus/Laboratory etc	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	41,311,644
ABX/OTT Axysan 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
ACI Clinical Chemistry Analyser	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 Computer 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%	441,617	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 and 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
LIF 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
Uremeter	3,796,318		3,796,318	10%	379,632	3,416,686
Refract Biochemistry	8,857,687		8,857,687	10%	885,769	7,971,918
Human Auto Photometer	10,876,899		10,876,899	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	1,282,475
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
Minimart 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%	69,621	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
Coloro 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 Dx-Ix	617,673		617,673	10%	61,767	555,906
Emerson	777,811		777,811	10%	77,781	700,030
ECG/Pulmonary/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
DNA Automation Machine	1,206,674		1,206,674	10%	120,667	1,086,007
Rosary Microtome	143,870		143,870	10%	14,387	129,483
Gynaecy Machine	459,270		459,270	10%	45,927	413,343
Ambulance	1,887,335		1,887,335	10%	188,734	1,698,602
Lat (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
ED Water	2,030,350		2,030,350	10%	203,035	1,827,315
Hemodialysis Machine	11,483,763		11,483,763	10%	1,148,378	10,335,404
Industrial Water 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
Sub Total	5,820,976,564	345,159,000	6,166,135,564		218,352,601	5,947,782,963
College						
Laboratory Equipments	64,680,088		64,680,088	10%	6,468,009	58,212,079
Furniture, Fixtures & Decoration	47,469,938		47,469,938	10%	4,746,994	47,722,944
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	1,694,452		1,694,452	10%	169,445	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
Sofa	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
First Aider	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
Sub Total	126,044,966		126,044,966		12,604,497	113,440,470
Total	5,947,021,530	345,159,000	6,292,180,530		230,957,097	5,061,223,433

22-23

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
Total	6,126,751,417	51,743,999	6,178,495,416	231,473,886	5,947,021,530

Hospital Depreciation Allocation:

Allocation: 23-24

Allocation: 22-23

Cost of Sale @ 90%	196,517,340	Cost of Sale @ 90%	195,722,001
Admin & Marketing @ 10%	21,825,260	Admin & Marketing @ 10%	21,746,889
	218,352,601		217,468,890

ANWEE 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-03/2016	Lease	84,391,382	6,371,566	77,022,025
Biswad	TL-1/2018	Lease	170,671,315	15,385,570	149,911,975
Cicada	II-07/16	Term Loan	140,479,518	12,587,202	127,558,598
Partner Leasing	PLFL/TE-30/9/2021	Term Loan	16,772,703	1,343,436	11,937,163
Partner Leasing	PLFL/TE-30/9/2021	Term Loan	15,499,849	1,360,759	12,732,739
Partner Leasing	PLFL/TE-30/9/2021	Term Loan	14,909,553	1,247,616	13,061,297
BD Fin	G200000495/-68	Term Loan	88,515,023	10,144,057	79,962,358
BD Fin	62100000468	Term Loan	49,838,116	5,624,936	42,854,576
BD Fin	67000000597	Term Loan	39,325,271	4,821,393	38,740,740
BD Fin	7700000002	Hire Purchase	53,051,274	6,856,455	47,315,064
BD Fin	501057	Term Loan	186,219,943	9,617,383	217,315,684
BD Fin	601093	Term Loan	171,934,144	9,479,896	185,679,007
Maha	077122200024545	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	141,076,700	9,757,880	147,546,315
National Finance	TL21316		63,220,545	5,208,386	54,137,675
National Finance	TL36001	Lease	35,927,756	3,409,055	32,274,046
Hajj Finance	802000009		41,209,573	3,502,350	42,666,091
Hajj Finance	802000711		28,535,345	7,993,040	26,391,531
Hajj Finance	831000149		71,136,569	6,705,227	63,655,458
Hajj Finance	841001456		85,539,024	10,828,294	71,541,462
Hajj Finance	7802000766		35,712,481	4,610,852	35,680,727
Hajj Finance	7802000788		30,849,863	4,623,787	29,295,700
Islamic Finance	15-1295		104,526,900	14,435,272	102,576,612
Islamic Finance	HP-1121000568		170,812,720	23,436,620	166,531,376
Islamic Finance	HP-1523		171,130,131	23,829,158	166,759,945
QBL	1010316-362	Term Loan	51,032,544	4,513,958	46,917,822
QBL Finance	50400000361		9,781,730	863,735	4,368,129
QBL Finance	50400000047		10,024,066	662,039	5,814,762
BankaBangla	10-696-013	Term Loan	33,665,479	3,917,342	31,175,291
BankaBangla	10-696-002		76,114,404	8,826,209	71,148,043
BankaBangla	10-696-004		38,525,099	4,417,530	38,809,816
Banka Finance	750038/17		82,963,725	3,581,568	86,601,956
Banka Finance	750042/18		74,019,101	2,667,008	80,436,244
Banka Finance	750045/19 Ex-1	Term Loan	198,302,877	2,774,376	43,913,951
Banka Finance	750045/19 Ex-2	Term Loan		2,179,870	49,986,163
Banka Finance	750045/19 Ex-3	Term Loan		5,642,336	119,117,311
Banka Finance	750047/19	Term Loan	175,258,275	9,604,910	189,090,574
Om-10001	0011112212710001	Term Loan	18,792,309	1,808,225	9,760,534
Om-#0001	0011112223044001	Term Loan	269,536,358	32,868,283	299,204,641
Om-30003	00111122223630003	Term Loan	170,258,256	20,773,159	188,031,415
Om-30002	00111122223530002	Term Loan	738,181,063	90,117,760	818,163,822
Al-Arafa 3743	00286303743	Term Loan		2,486,215	41,738,139
Al-Arafa 4040	286204040		1,579,274,285	174,968,358	1,751,292,654
Al-Arafa 3956	286203956	Term Loan	385,798,697	39,013,302	414,976,999
Al-Arafa	0169130000012	HPSM-Machinery	415,297,244	42,849,321	449,746,565
Al-Arafa	0169130000045	HPSM-Machinery	80,792,317	6,940,570	86,132,887
Al-Arafa	0169130000056	HPSM-Machinery	54,119,236	4,624,651	57,893,887
Al-Arafa	01689100000708	HPSM-Real Estate	597,424,361	58,112,893	647,437,254
Al-Arafa	0168910000186	HPSM-Real Estate	602,887,711	59,153,935	653,941,645
Al-Arafa	0168910000243	HPSM-Real Estate	56,661,768	5,556,140	61,617,908



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
111-1012	0168910000816	HPSM-Real Estate	66,609,147	5,745,347	71,454,489
111-1013	0168910000827	HPSM-Real Estate	67,511,091	5,745,342	72,356,432
111-1014	0168910000838	HPSM-Real Estate	68,021,613	5,751,149	72,922,762
111-1015	1111209409781	Lease	168,265,858	15,937,375	133,819,339
111-1017	1111209309778	Lease	201,204,143	19,176,565	164,390,198
111-1018	LD1307410887	Lease	68,238,533	6,755,719	53,631,047
111-1019	LD1528715689		123,001,381	12,396,701	107,235,955
111-1021	131066616411		235,354,927	24,350,935	227,956,801
111-1022	LD1627817613		190,183,744	20,144,255	187,251,326
111-1023	LD17005118087		478,870,687	50,388,329	478,853,083
111-1025	01700518083		480,188,445	50,663,891	482,652,023
111-1026	101705718480		238,424,735	25,206,047	237,623,530
111-1029	1111290020309	Iraqa	218,672,819	22,864,745	213,749,170
111-1035	101125319983	Iraqa	218,415,522	22,790,417	215,743,048
111-1036	LD1725319983	Iraqa	217,859,827	22,700,591	214,388,341
111-1040	LD1731920540	Iraqa	497,058,736	52,010,518	486,624,011
111-1041	101740620596	Iraqa	4,258,080		
111-1046	LD1802971746	Iraqa	14,012,468	1,149,535	8,051,127
111-1047	LD1835724311		89,944,207	9,438,719	84,936,193
111-1048	102109031118		52,095,280	5,289,972	45,342,769
111-1051	10211733592		165,666,735	16,432,447	144,131,101
111-1052	102208335000		379,040,356	40,401,177	386,148,856
111-1053	AA72263WKGK		261,500,575	28,891,542	286,333,708
	0243220000923	Term Loan	-	1,808,363	18,503,863
	0243220000914	Term Loan	1,021,405,868	120,193,811	1,139,863,435
	0243220000778	Term Loan	17,609,375	2,065,379	18,466,754
	0243220000723	Term Loan	17,609,375	1,099,019	16,855,394
	20501364300083904		1,438,725,784	133,151,143	1,562,434,927
	20501364300083803		476,503,109	42,722,134	514,765,241
	20501364300083809		63,022,892	5,624,903	68,004,822
	20501364300093113		7,483,359,461	22,459,724	256,587,185
	20501364300092216		185,749,645	16,922,452	199,849,097
	02135001391	Term Loan	197,866,456		
	02135001390	Term Loan	58,991,122	3,235,485	54,409,899
	02135001517	Term Loan	-	10,891,244	181,644,482
	02135001516	Term Loan	-	3,235,485	544,098,899
	0011420000730136757	Term Loan	156,680,933	4,252,644	-
	5214000020054	Term Loan	1,349,027,430	88,723,264	
	5214000024598	Term Loan	-	35,894,031	426,704,031
	5214000024600	Term Loan	-	9,368,855	109,147,855
	5214000024611	Term Loan	-	14,117,657	166,052,657
	5214000024627	Term Loan	-	127,159,365	1,511,619,365
	5214000024633	Term Loan	-	18,006,521	214,066,521
	5214000024644	Term Loan	-	18,833,158	223,803,158
	5214000024671	Term Loan	-	2,164,597	35,835,696
	5214000024691	Term Loan	-	3,041,687	23,041,667
	5214000024707	Term Loan	-	4,562,500	34,562,500
	521400002472	-	-	735,889	10,386,889
	5214000024744	HPSM	67,527,829	5,867,023	70,910,221
	5214000024751	HPSM	7,543,763	825,675	8,132,895
	5214000024769	HPSM	27,437,617	3,051,581	30,357,573
	5214000024786	HPSM	23,374,037	2,612,006	25,875,406
	5214000024793	HPSM	28,725,148	3,219,903	31,805,089
	5214000024812	HPSM	27,935,955	3,229,772	29,337,130
	5214000024815	HPSM	3,959,571	444,642	4,024,167
	5214000024816	HPSM	21,541,086	2,486,843	22,588,241
	5214000024817	HPSM	5,814,116	662,205	6,012,468



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
Arif	759367118	HPSM	10,306,569	1,123,165	10,583,286
College					
ITI	00312330000226	Term Loan	179,846,795	20,921,791	188,318,586
ITI	0011-4700002356/16779	Term Loan	205,844,489	5,495,073	0.00
ITI	5714000024644	Term Loan		18,833,158	223,893,158.00
ITI	5714000024631	Term Loan		18,006,521	214,066,521
			17,500,620,952	2,042,630,990	17,724,588,858
Short Term					
Slimline 457	270300457	CC(Hypo)	142,068,743		-
Slimline C.G.S	00275900001	CC(Hypo)	41,748,164		-
Qasim 9229	11070009239	Overdraft Corporate	53,465,589	6,834,795	50,330,484
Qasim 90409	10023309009	Overdraft	242,617,904	31,704,514	267,322,418
Qasim 28002	0011M112236/0002	Demand Loan	7,499,928	986,178	8,486,106
Qasim 30001	0011M11230930001	Demand loan	20,173,001	2,534,348	22,707,349
IBRST	70501364900608711	Murabaha TR	2,034,591		
IBRST	70501364900609510	Murabaha TR	50,784,735		
IBRST	70501364900609611	Murabaha TR	43,469,749		
IBRST	70501364900609712	Murabaha TR	8,846,247		
IBRST		Murabaha TR		38,384,842	424,528,226
Al-Awfa	0168010123881	Bai-Muazzal	491,137,800	44,585,298	508,541,463
Al-Awfa		Baim (LDL)	94,137,500	4,351,333	87,720,687
Al-Awfa	0168230000129	Baim Stimulus	52,045,831	1,990,879	
Al-Awfa	11-6200002123/16611	Time Loan	394,167,523	10,483,555	-
Al-Awfa	11-4200002137/16622	Time Loan	104,896,506	2,744,756	-
Al-Awfa	11-0133016080/11526	SDG General	306,943,587	39,263,636	312,257,442
SIBI		Bai-Muazzal-Comit	175,509,112	23,441,158	200,339,625
SIBI	0243110006495	Bai-Muazzal-Trust	6,530,289		
SIBI	0243110009765	Bai-Muazzal-Trust	2,313,823		
SIBI	0243110009888	Bai-Muazzal-Trust	4,288,549		
SIBI		Bai-Muazzal	1,015,937,735	121,353,037	1191511219
The Premier Bank Ltd.	1034737000008	Demand loan		18,766,137	172,781,814
The Premier Bank Ltd.	0134712000015	Loan General		7,776,527	71,795,166
College					
Arif	11-4200002043/10426	Time Loan	197,838,265		
			3,459,355,352	354,912,993	3,324,341,999
		Total	20959976304	2,397,563,983	21,048,930,857
Cash at Bank					
Arif	00211100002745	CD	-		21,590
Arif	00211100004748	CD	74,700		73,670
Arif	0011-0210001976/130160	CD	96,835		13,646
ITI	1006-178881-001	CD	447,435		446,940
Al-Awfa	341020002329	CD			
Al-Awfa	0161020019181	CD	57,047		138,160
Al-Awfa	11033300000288	CD	322,978	3215	322,978
Al-Awfa	759312100000341	CD	1,780,423		31,184
Al-Awfa Bank	14811030016193	CD			
Al-Awfa Bank	20510000011666	CD	18,738		17,703
Al-Awfa Bank	0134111000001133	CD	1,272,580		569
Total	00530210002957	CD	773,691		2,384
Standard	00233009915	CD	318,275		154,703
SIBI	400331100010672	CD	814,087		4,397
Al-Awfa	A/C: 400312400000793, S/	CD	18,149		37,922

Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
	4003011100014749	CD	-		155,266
	0741330017417	CD	7,497		1,218,300
Bank	20501360100438012	CD	148,000		30,841
	430210008551	CD	18,252		28,593
	00310210022280	CD	100,918		100,918
	0011020007393	CD	90,356		58,397
S-Amin	02133000844	CD	386		584
College					
Sohi	A/C: 4003111000109191, SIBL				
	A/C: 4003111000011490, SIBL		681,559		680,024
	A/C: 40031240000294, SIBL		43,881		59,106
	A/C: 40031240000341, SIBL		8,091		48,630
	A/C: 400313100001663, SIBL		7,940		6582
	A/C: 400311740000363, SIBL		-		
	4003011100014750				7,719
U. Bank	A/L 1101100010543, OIBL		25,384		24,004
	1006781036 C01				
	A/C: 110210007827/135410		310,397		249,255
Laxmi	A/C: 21110001557, EXIM				
Parm	A/C: 211100004748, EXIM				
	00310210023430		-		-
Mangat	A/C: 233012814		10,124		29,857
F-III					
Nursing College					
	400311100013483		72,743		336,786
	40030111100014252				8,839
					4,308,897

FDR	Opening date	Principal	Interest	Balance	TDS
Mr. Datta 2802	5/11/2014	80,765,000	4,157,243	80,000,000	623,586
1076	10/10/2016	1,567,593	82,233	1,695,754.00	12,335
10526	11/15/2016	5,619,102	279,755	5,631,639.00	27,976
10512	10/17/2018	1,043,021	54,638	1,126,205.00	8,196
1203100077021	8/20/2018	3,348,376	79,148	3,523,055	23,744
101110813	7/3/2018	615,873	38,540	648,472	5,841
Mr. A. Finance 4012	1/1/2021	570,110	8,877	-	1,995
Mr. A. Finance 4041	7/30/2023	2,500,000	-	2,500,000	-
Mr. A. Finance 5075	9/4/2023	2,500,000	-	2,500,000	-
120712-120	7/27/2022	162,487	-	-	-
120712-120	7/27/2022	176,127	-	-	-
120712-120	7/18/2022		24,658	-	4,932
Mr. A. Finance 113				-	-
05001		5,184,794	487,052	5,573,845	97,410
			5,212,544	103,198,970	806,015