



Auditor's Report & Financial Statements
Of
Anwer Khan Modern Hospital Limited
For the year ended 30 June 2023

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 2023, 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, 2023 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:** There was an addition of fixed assets during the year under audit for an amount of Taka, 51,743,999 out of which, the management has provided L/C related documents was provided to us, however, 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.
- **Preliminary expenses:** This has been carried forward from the previous year, however no amortization was made during the year under audit, which was a deviation of the IAS -38.
- **Investment in FDR:** The management has provided copy of the bank statements; however, the original receipts of the FDRs were not shared with us. As a result, in the absence of original FDRs, it was not possible for us to confirm existence of the FDRs.
- **Inventory:** No information as well as copy of ledger and the relevant supporting documents related to the receipts and use of inventories were provided to us. Additionally, we have noted that the reported inventory balance seemed to us as insignificant. 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, the agreement copy, 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,

demonstration 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.
- **Share capital:** This has been carried forward from the previous year, however the encashment certificate in respect of the share capital deposit was not shared with us, consequently, it was not possible for us to confirm if the share capital was deposited in the bank account or not.
- **Term loan and Short-Term loan:** The different types of loan were taken from various bank and the loan bank statement and a few loans section letter, were provided to us, however, copy of the ledger and relevant supporting documents were not made available to us which were necessary for our audit. In the absence of sufficient and appropriate audit evidence, it was not possible for us to confirm the correctness of the balance and its 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, 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 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, 2022 within the specified time as indicated by the Companies Act 1994, As a result, Annual General Meeting (AGM) for the year ended 30 June, 2022 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.
- It is evident that the books of accounts have not been kept as required by the IFRS/Companies act.

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.

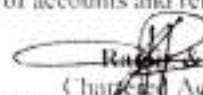
Report on other Legal and Regulatory Requirements

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 not 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:


Chartered Accountants

DNC # 2403161369AS149486

ANWER KHAN MODERN HOSPITAL LTD.
Statement of Financial Position
As at 30 June 2023

Particulars	Notes:	Amount in Taka	
		2022-2023	2021-2022
Non Current Assets:		6,282,901,962	6,486,482,077
Property, Plant and Equipment	3.00	5,947,021,530	6,126,751,417
Investments:	4.00	236,727,536	236,727,536
FDR	22.20	99,152,896	122,937,324.9
Preliminary Expenses		-	65,800
Current Assets:		465,851,225	526,917,321
Inventories	5.00	184,441,400	123,927,395
Investments in Listed Shares	6.00	91,479,548	91,481,213
Advance, Deposits & Pre-Payments	7.00	180,160,154	254,672,293
Cash & Cash Equipment	8.00	9,770,123	56,836,420
Total Assets		6,748,753,187	7,013,399,398
Share Holders Equity:		(15,673,330,186)	(15,679,131,945)
Share Capital-Paid up	9.00	90,000,000	90,000,000
Retained Earnings	10.00	(15,763,330,186)	(15,769,131,945)
Non-Current Liabilities:		17,500,620,952	17,424,742,309
Long Term Loan	11.00	17,500,620,952	17,424,742,309
Current Liabilities:		4,921,462,421	5,267,789,034
Short Term Loan	12.00	3,568,933,879	4,139,579,234
Intercompany Loan	22.00	1,325,099,047	1,103,724,807
Provision for Income Tax		18,882,849	14,272,180
Liabilities for Goods Supply	13.00	577,507	243,674
Liabilities for expenses	14.00	7,969,140	9,969,140
Total Liabilities & Shareholders' Equity		6,748,753,187	7,013,399,398

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 KHAN

Managing Director

ANWER HOSSAIN KHAN

Managing Director

Anwer Khan Modern Hospital Ltd.

Dated: Dhaka,

Md. Rashed Uddin FCA

Proprietor

Enrollment No: 1369

Ramiz & Co., Chartered Accountants

DVC No: 2403161369AS149486



ANWER KHAN MODERN HOSPITAL LTD.
Statement of Comprehensive Income
For the year ended 30 June 2023

Particulars	Notes:	Amount in Taka	
		2022-2023	2021-2022
Revenue	16.00	3,113,743,215	2,342,171,667
Less: Direct Expenses	17.00	(934,566,601)	(998,995,038)
Gross Profit		2,179,176,615	1,343,176,629
Administrative & Marketing Expenses	18.00	(150,623,122)	(158,224,068)
Income from Operation		2,028,553,493	1,184,952,561
Non Operating Income	20.00	33,398,294	36,524,929
Profit/(Loss) before interest and taxes		2,061,951,786	1,221,477,490
Financial Expenses	19.00	(2,037,267,178)	(2,058,397,838)
Profit / (Loss) Before Tax		24,684,608	(836,920,348)
Income Tax Expenses	21.00	(18,882,849)	(14,272,180)
Profit / (Loss) After Tax		5,801,759	(851,192,528)

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

Signed as per our annexed report of even date.

ANWER HOSSAIN KHAN
Managing Director
Anwer Khan Modern Hospital Ltd.

Dated: Dhaka,

Mr. Ramiz Uddin FCA
Proprietor

Enrollment No: 1369

Ramiz & Co., Chartered Accountants

DVC No: 2403161369AS149486



ANWER KHAN MODERN HOSPITAL LTD.
Statement of Changes in Equity
For the year ended June 30, 2023

Particulars	Amount in Taka		
	Share capital	Retained Earnings	Total (taka)
Balance as on July 01, 2022	90,000,000	(15,769,131,945)	(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)

Statement of Changes in Equity
For the year ended June 30, 2022

Particulars	Amount in Taka		
	Share capital	Retained Earnings	Total
Balance as on July 01, 2021	90,000,000	(14,917,939,417)	(14,827,939,417)
Net Profit / (Loss) after tax for the year	-	(851,192,528)	(851,192,528)
Balance as on 30-06-2022	90,000,000	(15,769,131,945)	(15,679,131,945)

T. AFROZ

Director

TAHMINA AFROZ

Director

Anwer Khan Modern Hospital Ltd.

Dated: Dhaka;

ANWER HOSSAIN KHAN

Managing Director

ANWER HOSSAIN KHAN

Managing Director

Anwer Khan Modern Hospital Ltd.

Md. Ramiz Uddin FCA

Proprietor

Enrollment No: 1369

Ramiz & Co., Chartered Accountants

DVC No: 2403161363A5143486



ANWER KHAN MODERN HOSPITAL LTD.
Statement of Cash Flow
For the year ended 30 June 2023

Particulars	Notes	Amount in Taka	
		2022-2023	2021-2022
Cash flows from operating activities :			
Collection from Customers		3,113,743,215	2,342,171,667
Payment to suppliers & Others		(371,267,379)	(768,113,149)
Cash generated from operation		2,742,475,836	1,574,058,517
Income Tax Paid		(8,176,097)	(12,266,863)
Net Cash Provided from Operating Activities		2,734,299,740	1,561,791,655
Cash flows from Investing Activities:			
Net proceed from Investment in Listed Shares		1,665	4,950,214
Investment in non-listed share		-	-
Investment in FDR		23,784,429	10,048,302
Investment in property, plant and equipment		(51,743,999)	(690,982,566)
Net Cash Used from Investing Activities		(27,957,906)	(675,984,050)
Cash flows from Financing Activities:			
Payment/received of Long term Loan		75,878,643	1,228,485,895
Interest paid		(2,037,267,178)	(2,058,397,838)
Payment/received intercompany Loan		(221,374,240)	1,467,690,242
Payment/received of Short term Loan		(570,645,355)	(1,482,704,930)
Net Cash Provided From Financing Activities		(2,753,408,131)	(844,926,630)
Net Cash Increase/ (Decrease)		(47,066,297)	40,880,974
Cash and Cash Equivalents at Opening		56,836,420	159,554,46
Cash and Cash Equivalents at Closing		9,770,123	56,836,420

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

T. AFROZ

Director

TAHMINA AFROZ

Director

Anwer Khan Modern Hospital Ltd.

ANWER KHAN

Managing Director

ANWER HOSSAIN KHAN

Managing Director
Anwer Khan Modern Hospital Ltd.



ANWER KHAN MODERN HOSPITAL LTD.
Notes to The Financial Statements
For the year ended 30 June 2023

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, 2023 are consistent with those adopted in the financial statements for the year ended June 30, 2022.

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-23	30-Jun-22
MRI Machine	84,001,760	93,335,289
4D Ultrasonography Machine	74,931,908	83,257,676
Operation Table/MOT OT	26,266,450	29,184,944
Medical Apparatus/Labrotary equipm	48,290,707	53,656,341
Operation light	4,887,025	5,430,028
ECG Machin	10,439,599	11,599,510
ETT Machine	4,677,456	5,197,173
Hoiter Monitor System	9,179,780	10,199,755
Digital Color Dopler	8,318,227	9,242,475
ICU Ventilation	45,901,826	51,002,029
ABBOTT Axyan Analyzer	10,750,060	11,944,511
Video Endoscopy	15,224,967	16,916,630
ACL Clinical Chemistry Analyzer	7,542,074	8,860,082
Automated Hematology Analyzer	50,916,694	56,574,104
Automated Immunoassay	54,375,604	60,417,338
Fuji computed Radiography	19,584,043	21,760,048
CT Scan Machine	134,873,971	123,467,545
CT Scan printer	255,143	283,492
X-Ray Machine	76,392,939	59,529,468
Anesthesia Machine	3,999,947	4,444,385
EEG Machine	4,416,116	4,906,795
Oxygen Panel	741,287	823,653
Furniture & Fixtures	23,233,171	25,814,634
Television	367,885	408,762
Decoration	62,237,592	69,152,880
Telephone & PABX	137,544	152,827
Computer an IT Equipment	2,137,833	2,375,370
Air Conditioner	15,729,807	17,477,564
UPS SYSTEM	166,439	184,932
Mobile C-arm System	821,073	912,304
IMX Hormone Analyzer	4,583,173	5,092,415
Plate Reader	5,303,812	5,893,124
Electrolyte Analyzer	7,667,443	8,519,381
Humalyzer	3,796,318	4,218,131
Reftron Biochemistry	8,857,687	9,841,874
Human Auto Photometer	10,476,899	12,085,444
Lab Rotator	6,834,773	7,594,193
Celi Dyn 1700	8,688,957	9,654,397
Washer Auto	1,479,040	1,643,378
Dried Incubator	2,036,609	2,262,898
Printer	1,424,974	1,583,304
Reader EXL-800	13,217,678	14,686,309
Reader Printer	38,264	42,515
Auto Calvier	918,813	1,020,903
Mimart Machine	818,778	909,754
Microscope	2,882,830	3,203,145
Centrifuge Machine	696,211	773,567
Caloro Meter	447,805	497,561
Micro Pipette	135,693	150,770
Incubator	1,004,451	1,116,056
Shaker Incubator	269,569	299,521
Smart Cyber 11 Desktop Dx-cx	617,673	686,304
Freezer	777,811	864,234
ECG/ Palmonary/Angogram	41,108,424	45,676,026
Emp	2,789,226,607	2,789,226,607



	Amount in Taka	
	30-Jun-23	30-Jun-22
Building	2,041,606,903	2,149,059,897
Lift	8,624,925	9,583,250
DNA Automation Machine	1,206,674	1,340,749
Rotary Microtome	143,870	159,855
Diathermy Machine	459,270	510,300
Ambulance	1,887,335	2,097,019
Flat (used for Hospital)	5,029,971	5,588,857
Laparoscopy	2,641,459	2,934,954
Bed Lift	10,138,230	11,264,700
RO Water	2,030,350	2,255,945
Haemodialysis Machine	11,483,783	12,759,758
Industrial Washer Extractor	3,014,020	3,348,911
BMD Machine	13,059,524	14,510,582
PCR Detection Systems	5,141,070	5,712,300
	5,820,976,564	5,986,701,454
College		
Laboratory Equipment	64,580,088	71,866,764
Furniture, Fixture & Decoration	47,469,938	52,744,375
Air conditioner	4,805,442	5,338,380
Computer and IT Equipment	4,365,791	4,850,879
Projector & IT Equipment	1,694,462	1,882,736
UPS System	115,198	127,958
Photocopy Machine	15,963	17,737
Telephone & Mobile	46,024	51,138
Television	195,450	212,167
Screen	15,625	17,361
Refrigerator/Freeze	139,717	155,241
Lift	1,183,399	1,314,887
Generator	240,410	267,122
Fire Cylinder	19,877	22,086
Uniform & Leverage	36,757	40,841
Sports Materials	97,016	107,796
Library Books	474,115	528,795
Audio Visual System	357,910	397,677
Cookeries	91,784	101,982
	126,044,966	140,049,963
	5,947,021,530	6,126,751,417
4 Investments:		
Break-up of this item is as follows:		
Investment in shares of Modern Group Ltd. (A/Covt)	No. of shares 1,000	100,000
Bengal Meat		50,000,000
SIIBL Securities Ltd.	1,250,000	12,500,000
SIIBL Bank Ltd.	21,686,585	174,127,536
		236,727,536
5 Inventories:		
X-Ray Film		98,731,961
Chemical / Reagent		52,077,293
ECG Paper		19,179,893
Medicine		11,437,248
OT Accessories		2,383,413
Stationery		136,458
Others		495,142
		184,441,400
		123,927,395



Amount in Taka	
30-Jun-23	30-Jun-22

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

6. Investment in Listed Shares :

91,479,548	91,481,213
------------	------------

Securities House	Dividend	Capital Gain	Margin Loan/cash balance	Interest and charge	Balance	Tax
Foreast Stock and Bond			556,130	450	77,776,822	
NRI Securities			2,320	450	-	
Prime Finance Capital	334,530		(151,985,487)	-	3,624,384	61,906
SABL Security			72,532	2,586	9,991,440	
Prime Bank Securities			20,372	450	-	
Premier Leasing Securities			(900)	900	-	
Unicap Investment Ltd	2,840,000	4,663	9,659	470	86,902	706,925
BD Securities	2,885,400		(1,297)	500	-	577,080
Total	6,059,930	4,663	(151,326,671)	5,806	91,479,548	1,345,911

7. Advance Deposits and Pre-payments:

Details break-up is as follows:

Securities for Utilities

SIEMENS Bangladesh Ltd. - Machineries

Mediatech- Chemical/Reagent

BCC Bangladesh Ltd. - Oxygen

Butterfly Marketing Company - LG

Securities Deposits for Utilities

Advance to Ms Syeda Farida Yesmin

Advance to Syed Nurul Ariteen

Advance to bolar Trading Co

Advance to AK International School

Advance to Anwar Hossain Khan

Advance to Tahmina Afroz

Anwar Khan Modern Printers and Publications

Advance to Modern Journal

Advance Income Tax (Note 7.1)

426,490	1,654,305
963,638	3,011,348
400,004	1,739,148
13,846,200	13,846,200
4,500,000	4,500,000
148,137,000	149,184,108
44,620,800	44,620,800
(90,580,076)	(31,111,391)
	650,000
34,512,001	38,952,892
15,158,000	15,158,000
8,176,097	122,668,62.86
180,160,154	254,672,293

7.1. Advance Income Tax

Opening Balance

Add: Addition during the period

Less: Adjustment During the period

Closing Balance

12,266,863	8,603,656
8,176,097	12,266,863
20,442,960	20,870,519
12,266,863	8,603,656
8,176,097	12,266,863

7.1.1. Paid during the period

A/c on Export

A/c on interest on Bank Deposit

A/c on Dividend

2,238,346	6,513,159
1,095,242	417,593
4,842,508	5,336,110
8,176,097	12,266,863

8. Cash and Cash Equivalents:

This is made up as follows:

Cash in Hands

Cash at Bank:

From Bank

From Bank

00211100002745

00211100004748

2,254,658	362,138
	(2,867,119)
74,700	77,660



		Amount in Taka	
		30-Jun-23	30-Jun-22
Jamna Bank	0011-0210001976	96,835	648
IFC Bank	1006-128881-001	447,435	448,390
Shahjalal Islami Bank	400311100010672	814,087	44,525
Shahjalal Islami Bank	A/C: 400312400000293, SIBL	18,149	18,494
Al-Arafah	541020002329	-	-
Al-Arafah	161020019181	52,047	2,022,928
Prime bank	14611030016193	-	-
Dhaka Bank	20510000011666	18,738	19,773
Premier Bank	013411100000133	1,272,580	18,460
Trust	00530210002957	773,691	774,881
Standard	00233009915	318,275	52,666,271
SIBL	0241330017417	7,497	-
IBBL	20501360100438012	148,000	133,975
NRBC	11033300000288	322,978	321,246
NRBC	759312100000341	1,780,423	84,643
MTB	43-0210008551	18,252	4,052
NCC	00310210022280	100,918	101,413
One	0011020007393	90,356	759,567
Bank Asia	02133000844	386	132
College			
Shahjalal Islami Bank	A/C: 4003111000109191, SIBL	-	-
Shahjalal Islami Bank	A/C: 400313100001324, SIBL	681,559	683,094
Shahjalal Islami Bank	A/C: 400312400000294, SIBL	43,881	215,385
Shahjalal Islami Bank	A/C: 400312400000341, SIBL	8,091	345,366
Shahjalal Islami Bank	A/C: 400313100001663, SIBL	7,940	9,274
Shahjalal Islami Bank	A/C: 400312400000363, SIBL	-	-
IFC Bank	1006-281036-001	-	-
Dutch Bangla Bank	A/C: 1101100010543, DBBL	25,384	26,880
Jamna Bank	A/C: 110210007827, Jamuna	310,307	329,995
NCC	00310210023430	-	-
Standard	A/C: 233012814	10,124	151,044
Nursing College	A/C: 21110001557, EXIM	-	-
Shahjalal Islami Bank	400311100013483	72,743	83,682
		7,315,466	56,474,283
		9,770,123	56,836,420

9 Share Capital:

This represents the followings:

Authorized: 2500000 shares @ 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 shares holding 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

10 Retained Earnings:

Opening Balance	(15,769,131,945)	(14,917,939,417)
Current Year Profit	5,801,759	(851,192,528)
Closing Balance	(15,763,330,186)	(15,769,131,945)



		Amount in Taka	
		30-Jun-23	30-Jun-22
11 Long Term Loan: Annexure B		17,500,620,952	17,424,742,309
12 Short Term Loan:			
This represent the following:			
BO Account Loan		151,326,671	270,007,203
Bank Loan Annexure B		3,417,607,208	3,869,572,031
		3,568,933,879	4,139,579,234
13 Liabilities for goods Supply:			
This represents amount payable to followings for local purchase.			
Medi Graphics Mart Ltd.		55,283	23,326
Bio Trade International		37,241	15,713
Bio Tech Services		31,162	13,149
Saimed Ltd.		42,144	17,782
Rony Trading Corporation		59,244	24,997
Medi Link International		57,107	24,096
Lab X Biotechnology Pvt. Ltd.		53,911	22,747
The Medi Star		84,032	35,457
Dhaka Medical Supply		33,942	14,321
Master Simex Paper Ltd.		19,489	8,223
National Computer		15,033	6,343
IMI Hospital Requisite Mfg. Ltd.		26,705	11,268
Medital Trading International		25,547	10,779
Hospitalab Essentials Ltd.		36,669	15,472
		577,507	243,674
14 Liabilities for Expenses:			
This is made up as follows:			
Salaries & Allowances		6,523,190	8,523,190
Directors Remuneration		6,000	6,000
Meeting Attendance Fee		1,000	1,000
Doctor's Consultancy fee		438,790	438,790
Telephone Bills		65,490	65,490
Electric 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	9,969,140
15 Net Assets Value Per Share -NAV:			
Shareholders' Equity for the Year		(15,673,330,186)	(15,679,131,945)
Numbers of Outstanding Shares		900,000	900,000
Net Asset Value		(17,415)	(17,421)
16 Revenue:			
This revenue is earned as under:			
Hospital			
Admission Fees, Seat rent, Oxygen, OT Charge, Medicine, Ambulance, Diet, etc.		2,693,422,776	1,954,588,371
College (Note:)		420,320,440	387,583,295
		3,113,743,215	2,342,171,667
Admission, Tuition and other charge- medical College		398,886,763	365,951,159
Admission, Tuition and other charge- Nursing College		21,433,677	21,632,137
		420,320,440	387,583,295



17 Direct Expenses:

Hospital

	Amount in Taka	
	30-Jun-23	30-Jun-22
Salary & Allowances	156,039,108	183,575,422
Reagent	59,358,290	51,615,904
Doctors Consultancy Fee	4,680,608	4,216,764
Diagnostic Kit & Chemical	94,112,838	98,650,773
X-Ray & Other Film	96,272,282	94,384,500
PCR Test Kit	4,500,000	7,400,000
Oxygen	5,636,799	5,268,037
OT Accessories	6,534,364	5,011,374
Drinking Water	908,017	818,033
Laundry Expenses	1,255,826	1,157,134
Electricity	28,873,975	27,499,024
Electric Goods	1,280,888	1,475,127
Cleaning Exp.	1,631,487	1,182,616
Telephone/Mobile	682,358	606,283
Repairs & Maintenance-Machinery	2,416,326	2,570,560
Food for Patient	5,421,627	5,263,715
Dress for Doctors, Nurse and Patient	1,575,464	1,694,048
Medicine	57,217,029	50,190,376
Depreciation	195,722,001	206,639,089
	724,119,287	750,203,849

College

Salary & Allowance	179,485,643	216,247,763
Printing & Stationary	161,539	191,308
Travelling & Conveyance	1,444,062	1,429,765
Office Expenses	607,631	547,416
Tax on FDR Interest	608,960	529,531
Registration fees (DU)	877,546	877,546
Laboratory Expenses	2,065,732	1,828,081
Donation/Fees (BPMCA)	1,302,062	1,162,555
Examination Exp	1,313,832	1,251,268
Cultural Affairs	658,888	621,592
Sports & Games	2,159,347	2,117,006
Hostle Rent	1,210,200	1,210,200
Electric Goods	640,415	609,919
Repairs & Maintenance	137,781	177,325
Bank Charge	59,590	82,042
Telephone/Fax	249,911	347,099
Electricity Bill	498,070	766,262
Waste Bill	129,074	204,879
Internet & Mobile Bill	106,875	96,284
House Rent	1,436,480	1,436,480
Entertainment & food support	16,791	52,472
Study Tour & Cultural support	6,496	30,931
Fuel-oil for generator	24,507	70,021
Washing bill	543,812	522,896
Sweeping & Cleaning exp	520,020	509,824
Drinking water	67,900	106,093
Advertisement	33,756	61,375
Newspaper & Periodicals	13,291	11,974
Photocopy, Postage & Stamp	10,710	9,649
Miscellaneous	51,396	119,525
Depreciation	14,004,996	15,561,107
Total	210,447,314	248,791,189
Total	934,566,601	998,995,038



	Amount in Taka	
	30-Jun-23	30-Jun-22
15 Admin & Marketing Expenses:		
Salary & Allowances	24,446,506	23,967,163
Eid Bonus	5,403,466	5,246,084
Directors Remuneration	72,000	72,000
Meeting Attendance Fee	12,000	12,000
Printing & Stationary	234,741	227,904
Electricity	2,511,889	2,311,406
Postage & Stamp	16,512	14,484
Telephone/Mobile	517,884	512,756
Travelling & Conveyance	1,144,219	1,108,739
Registration & Renewals	380,400	380,400
Entertainment	338,788	356,619
Fuel & Oil	549,627	482,129
Audit Fee & VAT	172,500	172,500
Bank Charge	171,060	49,838
Office Maintenance	355,251	319,413
Business Development/ Advertisement	102,327	165,043
Preliminary Expenses amortize	65,800	
Newspaper & Periodicals	15,049	13,557
General Repairs & Maintenance	507,968	449,529
WASA Bill	14,643,023	8,415,531
Gas Bill	1,574,662	1,574,662
Depreciation	21,745,889	22,959,897
	75,082,562	68,811,655
College		
Salary & Allowances	52,704,065	62,742,935
Eid Bonus	14,344,455	19,922,853
Meeting Attendance Fee	20,000	20,000
Printing & Stationary	92,474	83,991
Postage & Stamp	11,336	10,212
Telephone/Mobile	673,513	1,020,474
Travelling & Conveyance	300,987	418,037
Entertainment	107,281	93,288
Fuel & Oil	1,179,494	1,053,120
Bank Charge	60,443	52,559
Office Maintenance	440,540	396,883
Business Development/ Advertisement	131,223	182,254
Newspaper & Periodicals	158,100	138,684
General Repairs & Maintenance	486,941	438,685
WASA Bill	4,814,612	2,815,562
Gas Bill	15,096	22,873
	75,540,559	89,412,412
	150,623,122	158,224,068
16 Financial Expenses:		
Hospital	1,935,403,819	1,955,477,946
College	101,863,359	102,919,892
	2,037,267,178	2,058,397,838
20 Non-Operating Income:		
Dividend Income-Secondary Portfolio	24,212,541	26,680,552
Dividend Income-S&P Securities	1,250,000	1,250,000
Gain From Transfer of Listed shares	4,663	4,339,372
Loss: BD fees and charges	5,806	79,070
Interest on FDR- Note 20.2	7,921,255	4,169,656
Interest on Bank Deposit -Note: 20.1	4,028	6,279
	33,398,294	36,524,929



Amount in Taka	
30-Jun-23	30-Jun-22

20.1 Interest on Bank Deposit

SIBL	A/C: 400312400000294, SIBL	-	771
SIBL	A/C: 400312400000341, SIBL	635	2,172
SIBL	A/C: 400313100001663, SIBL	178	139
NRBC	11033300000288	3,215	3,197
		4,028	6,279

20.2 Interest on FDR

FDR	Opening date	Rate	Principal	Interest	Balance	TDS
Premier Bank: 2802	5/11/2014	8.50%	82,276,247	3,702,899	80,765,000	555,435
Trust-159431	14/06/2015	8.50%	299,833	-	-	-
Trust-159423	12/5/2015	3.75%	601,509	-	-	-
Trust-159413	23/4/2015	4.00%	224,752	-	-	-
Trust-159411	19/4/2015	4.00%	1,947,939	-	-	-
Trust-159391	25/1/2015	3.00%	528,241	-	-	-
Trust-159385	11/1/2015	4.00%	854,654	-	-	-
Trust-159383	5/1/2015	4.50%	108,337	-	-	-
Trust-159378	1/12/2014	4.50%	767,954	-	-	-
Trust-159367	19/10/2014	5.00%	512,959	-	-	-
Trust-159364	30/9/2014	5.50%	2,293,147	-	-	-
Trust-159331	27/3/2014	4.00%	5,929,034	-	-	-
Trust-159325	10/3/2014	4.00%	122,712	-	-	-
SIBL-4497	1/12/2014	5.50%	11,000,000	594,420	-	59,442
SIBL-10768	30/10/2016	7.00%	1,547,593	73,382	1,628,855	8,920
SIBL-85386	11/15/2015	5.50%	5,594,090	253,080	5,610,102	25,308
SIBL-85392	16/11/2015	5.50%	4,568,121	112,457	-	11,246
SIBL-87462	1/23/2018	6.00%	4,568,121	119,957	-	11,996
SIBL-87398	1/10/2018	6.00%	52,000,000	1,385,707	-	138,571
SIBL-87611	4/19/2018	6.00%	1,012,784	26,626	-	2,663
SIBL-87397	1/10/2018	6.00%	-	-	-	-
SIBL-87311	12/7/2017	6.00%	10,240,132	206,250	-	20,625
SIBL-87320	12/26/2017	6.00%	6,146,633	173,750	-	12,375
SIBL-87265	11/29/2017	6.00%	11,159,572	255,674	-	25,567
SIBL-10813	10/17/2018	7.00%	1,043,021	48,673	1,082,762	5,932
EXIM-260100319979	11/25/2018	6.00%	-	-	-	-
EXIM-260100323625	1/31/2019	0.00%	-	-	-	-
EXIM-260100320035	11/26/2018	0.00%	-	-	-	-
EXIM-260100289701	8/20/2018	0.00%	3,203,970	210,580	3,348,376	63,174
EXIM-260100323716	2/4/2019	0.00%	-	-	-	-
EXIM-260100330885	6/18/2019	0.00%	-	-	-	-
EXIM-260100324425	2/17/2019	0.00%	-	-	-	-
EXIM-260100357987	10/29/2020	0.00%	-	-	-	-
IBBL-501510816	7/3/2018	0.00%	587,584	32,052	615,873	3,243
National Finance-4051	1/1/2021	-	540,350	37,825	570,110	7,565
NRBC-712-121	2/27/2022	-	155,000	9,546	162,487	1,909
NRBC-701-1559	9/12/2022	-	576,464	15,090	-	2,712
NRBC-701-1586	5/19/2022	-	1,273,234	7,190	-	719
NRBC-701-1699	6/9/2022	-	1,008,000	8,208	-	821
NRBC-712-117	2/9/2022	-	1,845,000	112,584	-	22,517
NRBC-712-118	2/13/2022	-	215,000	13,147	-	2,629
NRBC-712-120	2/27/2022	-	168,000	10,347	176,127	2,069
NRBC-712-131	3/21/2022	-	1,212,000	32,320	-	6,464
NRBC-7593-1877	7/18/2022	-	-	112,584	-	19,517
Bangladesh Finance Ltd.			2,500,000	186,854	-	37,371
SIBL-106003			5,000,000	230,255	5,184,204	46,051
				7,921,255	99,152,896	1,094,840



21 Income Tax

Turnover
Tax rate U/S 16CCC

Amount in Taka	
30-Jun-23	30-Jun-22
3,147,141,509	2,378,696,595
0.60%	0.60%
18,882,849	14,272,180

22 Intercompany Loan

Anwer Khan Modern University

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

Modern Holding Ltd.

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

HAZI SHAKHAWAT ANAWARA EYE HOSPITAL LIMITED

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

Modern Diagnostic Centre

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

Daffodils Sign Media

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

Daffodils Trading International

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

M. M Electric

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance

Modern Dredging Corporation

Tahmina Afroz

Total

72,135,000	53,265,000
20,023,760	19,270,000
3,850,000	400,000
88,108,760	72,135,000
319,953,191	305,592,201
	261,361,450
	247,000,460
319,953,191	319,953,191
(357,221,395)	50,048,605
4,000,000	15,180,000
29,400,000	(422,450,000)
(323,821,395)	(357,221,395)
(563,289,487)	(428,969,487)
47,018,000	387,290,000
(332,826,000)	(521,610,000)
(849,097,487)	(563,289,487)
65,470,000	65,470,000
	-
65,470,000	65,470,000
100,000,000	100,000,000
21,200,000	
121,200,000	100,000,000
-	47,585,000
11,400,000	-
-	(47,585,000)
11,400,000	-
(209,362,116)	(191,972,116)
(549,150,000)	(548,800,000)
(1,325,099,047)	(1,103,724,807)

Note: All intercompany transaction done through bank account.



ANWER KHAN MODERN HOSPITAL LTD.

Notes to The Financial Statements

For the year ended 30 June 2023

Annexure-A

Particulars	Opening Balance as 1 July 2022	Addition during the year	Closing Balance as on 30 June 2023	Rate	Depreciation Charged during the year	Written down value as on 30 June 2023
Hospital						
MRI Machine	93,335,289		93,335,289	10%	9,333,529	84,001,760
4D Ultrasonography Machine	83,257,676		83,257,676	10%	8,325,768	74,931,908
Operation Table/MOT OT	29,184,944		29,184,944	10%	2,918,494	26,266,450
Medical Apparatus/Labrotary e	53,656,341		53,656,341	10%	5,365,634	48,290,707
Operation light	5,430,028		5,430,028	10%	543,003	4,887,025
ECG Machin	11,599,510		11,599,510	10%	1,159,951	10,439,559
EIT Machine	5,197,173		5,197,173	10%	519,717	4,677,456
Holter Monitor System	10,199,755		10,199,755	10%	1,019,976	9,179,780
Digital Color Dopler	9,242,475		9,242,475	10%	924,247	8,318,227
ICU Ventilation	51,002,029		51,002,029	10%	5,100,203	45,901,826
ABBOTT Axsys Analyzer	11,944,511		11,944,511	10%	1,194,451	10,750,060
Video Endoscopy	16,916,630		16,916,630	10%	1,691,663	15,224,967
ACE Clinical Chemistry Analyser	8,380,082		8,380,082	10%	838,008	7,542,074
Automated Hematology Analyz	56,574,104		56,574,104	10%	5,657,410	50,916,694
Automated Immunoassay	60,417,338		60,417,338	10%	6,041,734	54,375,604
Fuji computed Radiography	21,760,048		21,760,048	10%	2,176,005	19,584,043
CT Scan Machine	123,467,545	26,392,423	149,859,968	10%	14,985,997	134,873,971
CT Scan printer	283,492		283,492	10%	28,349	255,143
X-Ray Machine	59,529,468	25,351,576	84,881,044	10%	8,488,104	76,392,940
Anesthesia Machine	4,444,385		4,444,385	10%	444,439	3,999,947
EEG Machine	4,906,795		4,906,795	10%	490,680	4,416,116
Oxygen Panel	823,653		823,653	10%	82,365	741,287
Furniture & Fixtures	25,814,634		25,814,634	10%	2,581,463	23,233,171
Television	408,762		408,762	10%	40,876	367,886
Decoration	69,152,880		69,152,880	10%	6,915,288	62,237,592
Telephone & PABX	152,827		152,827	10%	15,283	137,544
Computer an IT Equipment	2,375,370		2,375,370	10%	237,537	2,137,833
Air Conditioner	17,477,564		17,477,564	10%	1,747,756	15,729,807
UPS SYSTEM	184,932		184,932	10%	18,493	166,439
Mobile C-arm System	912,304		912,304	10%	91,230	821,073
IMX Hormone Analyzer	5,092,415		5,092,415	10%	509,241	4,583,173
Plate Reader	5,893,124		5,893,124	10%	589,312	5,303,812
Electrolyte Analyzer	8,519,381		8,519,381	10%	851,938	7,667,443
Humalyzer	4,218,131		4,218,131	10%	421,813	3,796,318
Reftron Biochemistry	9,841,874		9,841,874	10%	984,187	8,857,687
Human Auto Photometer	12,085,444		12,085,444	10%	1,208,544	10,876,899
Lab Rotator	7,594,193		7,594,193	10%	759,419	6,834,773
Cell- Dyn 1700	9,654,397		9,654,397	10%	965,440	8,688,957
Washer Auto	1,643,378		1,643,378	10%	164,338	1,479,040
Dried Incubator	2,262,898		2,262,898	10%	226,290	2,036,609
Printer	1,583,304		1,583,304	10%	158,330	1,424,974
Reader EXL-800	14,686,309		14,686,309	10%	1,468,633	13,217,676
Reader Printer	42,515		42,515	10%	4,252	38,264
Auto Calvier	1,020,903		1,020,903	10%	102,090	918,813
Memart Machine	909,754		909,754	10%	90,975	818,778
Microscope	3,203,145		3,203,145	10%	320,314	2,882,830
Centifuse Machine	773,567		773,567	10%	77,357	696,211



Particulars	Opening Balance as 1 July 2022	Addition during the year	Closing Balance as on 30 June 2023	Rate	Depreciation Charged during the year	Written down value as on 30 June 2023
Color Meter	497,561		497,561	10%	49,756	447,805
Micro Pipette	150,770		150,770	10%	15,077	135,693
Incubator	1,116,056		1,116,056	10%	111,606	1,004,451
Shaher Incubator	299,521		299,521	10%	29,952	269,569
Smart Cyber 11 Desktop Dk-Lx	686,304		686,304	10%	68,630	617,673
Freezer	864,234		864,234	10%	86,423	777,811
ECG/ Pulmonary/Angiogram	45,876,026		45,876,026	10%	4,587,603	41,108,424
Land	2,789,226,607		2,789,226,607	0%	-	2,789,226,607
Building	2,149,059,897		2,149,059,897	5%	107,452,995	2,041,606,903
Lift	9,583,250		9,583,250	10%	958,325	8,624,925
DNA Automation Machine	1,340,749		1,340,749	10%	134,075	1,206,674
Rotary Microtome	159,855		159,855	10%	15,986	143,870
Dialthermy Machine	510,300		510,300	10%	51,030	459,270
Ambulance	2,097,039		2,097,039	10%	209,704	1,887,335
Flat (used for Hospital)	5,588,857		5,588,857	10%	558,886	5,029,971
Laparoscopy	2,934,954		2,934,954	10%	293,495	2,641,459
Bed Lift	11,264,700		11,264,700	10%	1,126,470	10,138,230
RO Water	2,255,945		2,255,945	10%	225,594	2,030,350
Haemodialysis Machine	12,759,758		12,759,758	10%	1,275,976	11,483,783
Industrial Washer Extractor	3,348,911		3,348,911	10%	334,891	3,014,020
BMD Machine	14,510,582		14,510,582	10%	1,451,058	13,059,524
PCR Detection Systems	5,712,300		5,712,300	10%	571,230	5,141,070
Sub Total	5,986,701,454	51,743,999	6,038,445,453		217,468,890	5,820,976,564
College						
Laboratory Equipments	71,866,764		71,866,764	10%	7,186,676	64,680,088
Furniture, Fixture & Decoration	52,744,376		52,744,376	10%	5,274,438	47,469,938
Air conditioner	5,339,380		5,339,380	10%	533,938	4,805,442
Computer and IT Equipment	4,850,879		4,850,879	10%	485,088	4,365,791
Projector & IT Equipment	1,882,736		1,882,736	10%	188,274	1,694,462
UPS System	127,998		127,998	10%	12,800	115,198
Photocopy Machine	17,737		17,737	10%	1,774	15,963
Telephone & Mobile	51,138		51,138	10%	5,114	46,024
Television	217,167		217,167	10%	21,717	195,450
Screen	17,361		17,361	10%	1,736	15,625
Refrigerator/Freezer	155,241		155,241	10%	15,524	139,717
Lift	1,314,887		1,314,887	10%	131,489	1,183,399
Generator	267,122		267,122	10%	26,712	240,410
Fire Cylinder	22,086		22,086	10%	2,209	19,877
Uniform & Linenage	40,841		40,841	10%	4,084	36,757
Sports Materials	107,796		107,796	10%	10,780	97,016
Library Books	526,795		526,795	10%	52,679	474,115
Audio Visual System	397,677		397,677	10%	39,768	357,910
Copieries	101,982		101,982	10%	10,198	91,784
Sub Total	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
21-22						
Hospital	5,553,935,753	862,364,666	6,216,300,420		229,598,966	5,986,701,454
College	126,993,170	28,617,900	155,611,070		15,361,107	140,049,963
Total	5,680,928,923	890,982,566	6,371,911,489		245,160,073	6,126,751,417

Hospital Depreciation Allocation:

Allocation: 22-23

Cost of Sale @ 90%

Admin & Marketing @ 10%

195,722,001

21,746,889

217,468,890

Allocation: 21-22

Cost of Sale @ 90%

Admin & Marketing @ 10%

206,639,069

22,959,897

229,598,966



ANWER 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	94,454,759	7,605,225	84,391,382
Phoenix	TL-1/2018	Lease	163,743,375	4,902,512	170,671,315
Phoenix	LT-02/16	Term Loan	158,674,220	11,410,430	140,479,918
Premier Leasing	PLFL/TF-3079/2021	Term Loan	17,811,562	1,653,202	14,772,703
Premier Leasing	PLFL/TF-3079A/2021	Term Loan	18,066,155	1,540,765	15,499,849
Premier Leasing	PLFL/TF-3079B/2021	Term Loan	18,783,177	1,846,517	14,909,553
BD Fin	6200000495/568	Term Loan	103,500,932	10,190,039	88,315,023
BD Fin	62100000468	Term Loan	48,813,744	5,326,172	45,838,118
BD Fin	62000000597	Term Loan		704,766	39,325,271
BD Fin	62100000481	Term Loan	42,149,826	5,741,243	
BD Fin	72000000002	Hire Purchase	58,810,659	6,211,532	53,051,274
Midas	S01148	Term Loan	30,000,000	2,276,157	-
Midas	S01057	Term Loan	179,743,377	14,101,889	186,219,943
Midas	S01093	Term Loan	170,654,107	14,975,630	171,934,144
Midas	077122200024545	Term Loan	60,000,000	4,792,653	60,818,978
Union Capital	CF5TF2017010403/B	Lease	149,639,287	13,390,952	150,461,807
Union Capital	CF5TF2017010403/A	Lease	159,310,589	11,971,182	141,076,740
National Finance	TL21316		79,900,665	4,835,429	63,220,545
National Finance	LE36001	Lease	39,143,332	3,808,077	35,927,756
Haji Finance	802000709		42,989,415	4,434,510	41,209,573
Haji Finance	802000711		33,253,869	3,096,569	28,535,345
Haji Finance	831000149		70,358,150	5,531,430	71,136,569
Haji Finance	841001456		100,084,501	9,727,120	85,539,024
Haji Finance	2802000766		36,697,946	3,098,355	35,712,481
Haji Finance	2802000788				30,849,863
Islamic Finance	LS-1295		100,186,409	8,789,080	104,526,900
Islamic Finance	HP-1121000588		159,421,822	6,755,971	170,812,720
Islamic Finance	HP-1523		154,984,666	6,875,000	171,130,131
CVCFI	1010216-267	Term Loan	62,257,634	3,330,481	51,032,544
United Finance	50400000061		16,686,714	1,233,239	9,781,730
United Finance	50400000047		15,870,127	1,613,676	10,024,066
LankaBangla	10-696-013	Term Loan	39,084,399	3,872,384	33,655,479
LankaBangla	10-696-002		83,887,871	8,770,099	76,114,404
LankaBangla	10-696-004		43,766,690	4,496,188	38,525,099
Uttara Finance	750038/17		84,132,515	9,907,040	82,963,225
Uttara Finance	750042/18		85,291,644	10,573,155	74,019,101
Uttara Finance	750045/19	Term Loan	187,457,251	29,641,796	198,302,877
Uttara Finance	750047/19	Term Loan	163,392,573	23,850,458	175,268,276
Uttara Finance	750050/20	Term Loan			
One-10001	001TL12212710001	Term Loan	28,152,485	2,289,822	18,792,309
One-50001	001TL12212350001	Term Loan	704,718,435	32,322,449	
One-40001	001TL12230440001	Term Loan	-	9,177,495	269,536,358
One-30003	001TL12223630003	Term Loan	-	7,706,231	170,258,256
One-30002	001TL12223630002	Term Loan	-	33,366,700	738,181,063
One-90002	001TL12220890002	Term Loan	-	15,019,972	
One-90001	001TL12220890001	Term Loan	-	7,725,639	
Standard 3938	286203989	Term Loan	1,590,392,355	79,499,727	
Standard 4040	286204040			57,082,203	1,579,274,285
Standard 3956	286203956	Term Loan	360,977,678	30,971,019	385,798,697
Al-Arafa	0169130000012	HPSM-Machinery	395,819,815	33,817,742	415,297,244
Al-Arafa	0169130000045	HPSM-Machinery	77,806,235	5,475,000	80,792,317



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
Al-Arafah	0169130000056	HPSM-Machinery	52,078,046	3,700,000	54,119,236
Al-Arafah	0168910000208	HPSM-Real Estate	568,847,856	45,803,027	597,424,361
Al-Arafah	0168910000186	HPSM-Real Estate	573,691,785	45,629,741	602,887,711
Al-Arafah	0168910000243	HPSM-Real Estate	53,918,272	4,376,622	56,661,758
Al-Arafah	0168910000816	HPSM-Real Estate	63,932,501	4,531,153	66,609,147
Al-Arafah	0168910000827	HPSM-Real Estate	64,834,534	4,531,153	67,511,091
Al-Arafah	0168910000838	HPSM-Real Estate	65,290,494	4,585,715	68,021,613
Exim-9781	LD1209409781	Lease	205,720,275	16,187,366	168,265,858
Exim-9778	LD1209309778	Lease	246,913,835	19,438,728	201,204,143
Exim-10887	LD1307410887	Lease	81,579,642	6,500,677	68,238,533
Exim-5689	LD1328715689		137,699,879	11,304,800	123,001,381
Exim-6411	LD1606610411		251,648,938	20,992,769	235,354,927
Exim-17610	LD1627817610		199,075,064	16,734,218	190,183,744
Exim-18082	LD1700518082		496,202,750	41,722,606	478,870,687
Exim-18083	LD1700518083		495,574,815	41,747,009	480,188,445
Exim-18480	LD1705718480		246,944,613	20,876,458	238,424,735
Exim-20300	LD1729020300	izara	230,635,250	19,332,238	218,672,819
Exim-19983	LD1725319983	izara	230,548,412	19,268,446	218,415,522
Exim-19985	LD1725319985	izara	229,390,456	19,191,407	217,859,827
Exim-20540	LD1731920540	izara	523,373,158	43,853,121	497,059,736
Exim	LD1732620596	izara	8,056,345	540,321	4,258,080
Exim	LD1802921146	izara	23,679,062	1,710,629	14,012,468
Exim-34311	LD1835724311		95,675,141	7,983,541	89,944,207
Exim-31118	LD1103031118		57,917,516	4,745,593	52,095,280
Exim-33592	LD2132533592		189,005,103	15,505,509	165,666,735
Exim-35000	LD2708935000		358,137,500	31,937,500	379,040,356
Exim-25198	AA22363WRGMK			11,500,000	261,500,575
SIBL	0243220000341	Term Loan	83,614,175	5,710,899	
SIBL	0243220000317	Term Loan	80,394,891	5,440,681	-
SIBL	0243220000295	Term Loan	85,241,739	5,662,264	-
SIBL	0243220000273	Term Loan	518,637,737	34,841,755	-
SIBL	0243220000306	Term Loan	126,540,664	8,463,594	
SIBL	0243220000328	Term Loan	67,302,006	4,552,947	
SIBL	0243220000339	Term Loan	34,787,596	2,322,807	
IBBL	20501364300083904		1,410,326,234	106,785,650	1,438,725,784
IBBL	20501364300083803		454,527,963	34,262,646	476,503,109
IBBL	20501364300083809		59,295,891	4,500,001	63,022,892
IBBL	20501364300090113		233,133,562	17,999,999	248,359,461
IBBL	20501364300092218		174,287,320	13,548,125	185,749,645
Bank Asa	02135001391	Term Loan	205,674,539	18,208,916	197,866,456
Bank Asa	02135001390	Term Loan	61,808,067	5,364,852	58,991,122
Garhuna	0011-420000230116757	Term Loan	165,954,121	15,004,812	166,680,933
Garhuna	0011-0151004906/13800		515,036	7,597	
Garhuna	5214000070854	Term Loan	1,234,880,654	116,596,782	1,349,027,436
NRBC	7593672-44	HPSM	61,997,260	5,479,994	67,527,829
NRBC	7593671-04	HPSM		626,066	7,543,763
NRBC	7593671-06	HPSM		1,937,617	27,437,617
NRBC	7593671-08	HPSM		1,524,037	23,374,037
NRBC	7593671-09	HPSM		1,771,962	28,725,148
NRBC	7593671-12	HPSM		29,699,214	27,935,955
College					
NCC	00312330000226	Term Loan	173,737,544	190,296,795	179,846,795
Garhuna	0011-4200002356/16779	Term Loan	209,848,013	18,938,744.00	205,844,489.00
			17,424,742,309	1,728,314,025	17,500,620,952
Short Term					
Standard 452	270300452	CC(Hypo)	143,258,968	12,259,774	142,068,743



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
Standard C 59	00275900001	CC(Hypo)	38,043,451	3,689,693	
One-9239	11020809239	Overdraft Corpora	51,387,575	4,928,014	53,455,689
One-9009	10023309009	Overdraft	223,278,931	23,617,369	242,617,904
One-9239	0011020009239	OD-Stimulus	51,387,575		
One-20002	001TM11223620002	Demand loan	-	347,089	7,499,928
One-30001	001TM11230930001	Demand loan	-	471,410	20,173,001
One-70004	001TM11212770004	Demand loan	-	527,499	
One-20004	001TM11212720004	Demand loan	-	871,171	
IBBL	20501364900573409	Murabaha TR	34,179,000	110,736	
IBBL	20501364900573914	Murabaha TR	39,131,000	137,146	
IBBL	20501364900574208	Murabaha TR	35,705,000	129,141	
IBBL	20501364900606507	Murabaha TR	32,700,000	-	
IBBL	20501364900607003	Murabaha TR	20,274,000	-	
IBBL	20501364900608206	Murabaha TR	79,025,000	137,582	
IBBL	20501364900608711	Murabaha TR	74,665,000	614,235	2,034,591
IBBL	20501364900609510	Murabaha TR	54,500,000	747,735	50,784,735
IBBL	20501364900609611	Murabaha TR	43,600,000	619,749	43,469,749
IBBL	20501364900609712	Murabaha TR	8,720,000	126,247	8,846,247
Al-Arafa	0168010123881	Bai-Muazzal	491,077,500	39,628,075	491,137,600
Al-Arafa		Baim (EOL)	52,287,500	6,345,000	94,137,500
Al-Arafa	0168230000179	Baim Stimulus	54,558,732	710,833	52,945,833
Jamuna	11-4200002123/16611	Time Loan	404,530,737	36,036,121	394,167,523
Jamuna	11-4200002132/16622	Time Loan	109,715,622	9,741,203	104,896,506
Jamuna	11-0133016080/11526	SOD General	333,411,509	28,300,668	306,943,687
SIBL		Bai-Muazzal-Comm	130,611,155	14,417,153	175,509,112
SIBL	0243110007908	Bai-Muazzal-Trust	4,290,263		
SIBL	0243110009495	Bai-Muazzal-Trust Receipt		621,946	6,530,289
SIBL	0243110009765	Bai-Muazzal-Trust Receipt		194,957	2,313,823
SIBL	0243110009888	Bai-Muazzal-Trust Receipt		291357-3000	4,288,549
Exim		Bai-Muazzal	1,149,234,059	88,964,032	1,015,937,735
NRBC	7593651-191	Bai-Murabaha	32,700,000	580,053	
NRBC	7593651-193	Bai-Murabaha	21,800,000	381,062	
The Premier Bank Ltd.	1034737000006	Demand loan		15,708,627	
College					
Jamuna	11-4200002043/10426	Time Loan	192,494,623	17,788,834	197,838,265
			3,906,567,400	308,953,153	3,417,607,208
			21331309709	2,037,267,178	20,918,228,160
Cash at Bank					
Exim	00211100002745	CD	(2,867,119)		
Exim	00211100004748	CD	77,660		74,700
Jamuna	0011-0210001976/130160	CD	648		96,835
IFIC	1006-128881-001	CD	448,390		447,435
Al-Arafa	541020002329	CD			
Al-Arafa	0161020019181	CD	2,022,928		52,047
NRBC	11033300000288	CD	321,246	3215	322,978
NRBC	759312100000341	CD	84,643		1,780,423
Prime bank	14611030016193	CD			
Dhaka Bank	20510000011666	CD	19,773		16,738
Premier Bank	013411100000133	CD	18,460		1,272,580
Trust	00530210002957	CD	774,881		773,691
Standard	00233009915	CD	52,666,271		316,275
SIBL	400311100010672	CD	44,525		814,087



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
SIBL	A/C: 40031240000293, SIBL	CD	18,494		18,149
SIBL	0241330017417	CD	-		7,497
SIBL	20501360100438012	CD	133,975		148,000
SATB	43-0210008551	CD	4,062		18,232
NCC	00310210022280	CD	101,413		100,918
Cine	0011020007393	CD	759,567		90,356
Bank Asia	02133000844	CD	132		386
College					
SIBL	A/C: 4003111000109191, SIBL				
SIBL	A/C: 4003131000013490, SIBL		683,094		681,559
SIBL	A/C: 400312400000294, SIBL		215,189		43,881
SIBL	A/C: 400312400000341, SIBL		345,366	635	8,091
SIBL	A/C: 400313100001663, SIBL		9,274	178	7940
SIBL	A/C: 400312400000363, SIBL		-		
Dutch Bangla Bank	A/C: 1101100010543, DBBL		26,880		25,384
IFC	1006-281036-001				
Garuda	A/C: 110210007827/135410		329,995		310,397
Exim	A/C: 21110001557, EXIM				
Exim	A/C: 211100004748, EXIM				
N.C.	00310210023430		-		-
Standard	A/C: 233012814		151,044		10,124
FDR					
Nursing College					
SIBL	400311100013483		83,492		72,743
			56,474,283		

FDR	Opening date	Principal	Interest	Balance	TDS
Primer Bank- 2802	5/11/2014	82,276,247	3,702,899	80,765,000	555,435
Trust-159433	14/06/2015	299,833		-	-
Trust-159423	12/5/2015	601,509		-	-
Trust-159413	23/4/2015	224,752		-	-
Trust-159411	19/4/2015	1,947,939		-	-
Trust-159391	25/1/2015	528,241		-	-
Trust-159385	11/1/2015	854,654		-	-
Trust-159383	5/1/2015	108,337		-	-
Trust-159378	1/12/2014	767,954		-	-
Trust-159367	19/10/2014	512,859		-	-
Trust-159364	30/9/2014	2,293,147		-	-
Trust-159331	27/3/2014	5,929,034		-	-
Trust-159325	10/3/2014	122,712		-	-
SIBL-4497	1/12/2014	11,000,000	594,420	-	59,442
SIBL-12768	30/10/2016	1,567,593	73,182	1,628,855.41	8,920
SIBL-85386	11/15/2015	5,594,090	253,080	5,619,101.64	25,308
SIBL-85392	16/11/2015	4,568,121	112,457	-	11,248
SIBL-87462	1/23/2018	4,568,121	119,957	-	11,996
SIBL-87398	1/10/2018	52,000,000	1,385,707	-	138,571
SIBL-87511	4/19/2018	1,012,784	26,626	-	2,663
SIBL-87397	1/10/2018	-		-	-
SIBL-87111	12/18/2017	10,240,122	206,250	-	20,625
SIBL-87120	12/26/2017	6,146,633	123,750	-	12,375
SIBL-87265	11/29/2017	11,159,572	255,674	-	25,567
SIBL-10312	10/17/2018	1,043,021	48,673	1,082,761.65	5,932
EXIM-200100819579	11/25/2018				-
EXIM-100100323625	1/31/2019				-



Name of Institute	Account Number	Facility Type	Amount		
			OB	Interest	Outstanding
EXIM-260100320035	11/26/2018	-	-	-	-
EXIM-260100289701	8/20/2018	3,203,970	210,580	3,348,376	63,174
EXIM-260100323716	2/4/2019	-	-	-	-
EXIM-260100330885	6/18/2019	-	-	-	-
EXIM-260100324425	2/17/2019	-	-	-	-
EXIM-260100357987	10/29/2020	-	-	-	-
IBBL-501510816	7/3/2018	587,564	32,052	615,873	3,243
National Finance-4051	1/1/2021	540,350	37,825	570,110	7,565
NRBC-712-121	2/27/2022	155,000	9,546	162,487	1,909
NRBC-701-1559	9/12/2022	576,464	15,090	-	2,712
NRBC-701-1586	5/19/2022	1,273,234	7,190	-	719
NRBC-701-1699	6/9/2022	1,008,000	8,208	-	821
NRBC-712-117	2/9/2022	1,845,000	112,584	-	22,517
NRBC-712-118	2/13/2022	215,000	13,147	-	2,639
NRBC-712-120	2/27/2022	168,000	10,347	176,127	2,069
NRBC-712-131	3/21/2022	1,212,000	32,320	-	6,464
NRBC-7593-1877	7/18/2022	-	112,584	-	19,517
Bangladesh Finance Ltd.	-	2,500,000	186,854	-	37,371
SIBL-106003	-	5,000,000	230,255	5,184,204	46,051
			7,921,255	99,152,696	1,094,840

