ANNUAL REPORT 2024-2025






WE CARE BY OUR ACTS

SAMORITA HOSPITAL LIMITED

শমরিতা হাসপাতাল লিমিটেড



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89/1, PANTHAPATH, DHAKA-1215, BANGLADESH



Our Vision:

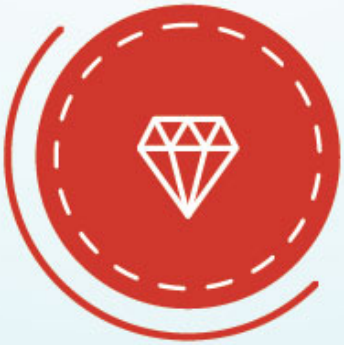
• To provide a complete one stop health care solution to the people of our country.

Our Mission:

• To provide standard, safe and effective service to our valued customers at affordable cost.

• To establish good governance at all levels within the Company and ensure highest standards of ethics in business.





Our Core Values:

• Place customer's interest and satisfaction as first priority.

• Value addition to the stakeholders.

• Be a compliant institution through fulfilling of regulatory requirements.

• Contribute significantly for the betterment of the society.

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LETTER OF TRANSMITTAL

To
All Valued Shareholders
Bangladesh Securities and Exchange Commission (BSEC)
Registrar of Joint Stock Companies & Firms of Bangladesh
Dhaka Stock Exchange PLC
Chittagong Stock Exchange PLC

Sub: Annual Report for the year ended 30 June, 2025.

Dear Sir (s),

We are pleased to enclose a copy of the Annual Report together with the Audited Financial Statements including Statement of Financial position as at 30th June, 2025, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30th June, 2025 along with notes thereon, Auditors' and Directors' Reports for your record/necessary measures.

Yours Sincerely

(Md. Shariful Islam)
Company Secretary

CORPORATE MANAGEMENT

Board of Directors

Chairman
Prof. Dr. Riaz Ahmed Chowdhury

Vice Chairman
Mr. Mojibul Islam

Managing Director
Dr. A. B. M. Haroon

Directors
Mrs. Farida Bano
Mrs. Shamsa Chowdhury
Mrs. Golam Fatima Tahera Khanam
Mrs. Kishwar Jahan Sayeeda Banu
Prof. Dr. Niaz Ahmed Chowdhury
Col. Wais Huda (Retd.)

Independent Directors
Prof. Dr. Md. Ubaidul Kabir Chowdhury
Engr. Mostaque Ahmed Siddiqui
Prof. Dr. Mohammad Ridhwanul Haq
Mrs. Fahmida Sultana

Company Secretary
Mr. Md. Shariful Islam

Audit Committee
Prof. Dr. Mohammad Ridhwanul Haq
Mr. Mojibul Islam
Mrs. Shamsa Chowdhury

Nomination and Remuneration Committee
Prof. Dr. Md. Ubaidul Kabir Chowdhury
Mrs. Golam Fatima Tahera Khanam
Prof. Dr. Riaz Ahmed Chowdhury
Engr. Mostaque Ahmed Siddiqui

Purchase Committee
Mrs. Golam Fatima Tahera Khanam
Mrs. Farida Bano

Auditors
Aziz Halim Khair Choudhury
Chartered Accountants
House No. 75/A
Abasar Bhaban (2nd Floor)
Road No. 5/A, Dhanmondi
Dhaka - 1209.

Registered Office
89/1, Panthapath, Dhaka-1215, Bangladesh

Hotline: 10674
Tel: 48117618-19, 48114505, 48116739, 48117614, 02222243207

SAMORITA HOSPITAL LIMITED

89/1, PANTHAPATH, DHAKA-1215.

NOTICE OF THE 40TH ANNUAL GENERAL MEETING

Notice is hereby given that the 40th Annual General Meeting of Samorita Hospital Limited will be held on Tuesday, December 09, 2025 at 11:00 A.M. The AGM will be held through Hybrid System at MH Samorita Hospital & Medical College, 117 Tejgaon, Love Road, Dhaka-1208. Shareholders will also connect Virtually using Digital Platform through the Link **https://samoritahospital.bdvirtualagm.com** to transact the following businesses:

AGENDA

1. To receive, consider and adopt the Audited Financial Statements of the company for the year ended 30 June, 2025 together with Reports of the Auditors and the Directors.
2. To declare dividend as recommended by the Board of Directors.
3. To elect Directors of the Company.
4. To approve the appointment of Independent Director.
5. To appoint Auditors for the year 2025-2026 and to fix their remuneration.
6. To appoint Compliance Auditors for the year 2025-2026 and to fix their remuneration.
7. To transact any other business with the permission of the chair.

By order of the Board

(Md. Shariful Islam)
Company Secretary

Dated, Dhaka
November 06, 2025

NOTES:

1. The record date of the company is Wednesday, November 12, 2025. Trading of the company's shares will remain suspended on the record date.
2. A member eligible to attend and vote in the AGM may appoint a proxy to attend and vote in his/her behalf. The Proxy Form duly filled, signed and stamped at BDT 100 shall be deposited at the registered office of the company or sent through email to **shlshare@yahoo.com** not later than 48 hours before commencement of the AGM. Proxy is invalid if not signed and stamped as explained above.
3. The concerned brokerage houses & merchant bankers are requested to provide us with a statement with the details (shareholders name, BO ID number, e-TIN number, gross dividend receivable, applicable tax rate and net dividend receivable) of their margin loan holders who hold shares of the company as on the Record Date, along with the name of the contact person in this connection. The brokerage houses & merchant bankers are also requested to provide us with their Bank account name, number, routing number etc. on or before December 04, 2025 (minimum 5 days before AGM date).
4. In compliance with BSEC notification No. BSEC/CMRRCD/2006-158/208/Admin/81; dated: 20 June 2018:
   a) Annual Report, Attendance Slip and Proxy Form along with the notice will be sent in soft form to the members' e-mail address available in their Beneficial Owner (BO) Account with the depository as on Record Date.
   b) The Annual Report is also available in the company's website linked with the websites of both Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC. The website of the company: **www.samoritahospital.org**
5. The shareholders will be able to submit their questions, comments electronically before 24 (twenty four) hours of commencement of the AGM through the link and also during the Annual General Meeting. In order to login for the virtual AGM, the shareholders need to click on the link and provide their 16-digit Beneficial Owner (BO) account number or 5-digit Folio number.

For any IT related guidance and help regarding the login process, the respected shareholders may contact +880248117618-19 Ext:146.

Photography of 39th Annual General Meeting



Honourable members of the Board of Directors at the 39th Annual General Meeting

REPORT OF THE BOARD OF DIRECTORS

Report of the Board of Directors



Bismillahir Rahmanir Rahim

Dear Shareholders,
Assalamu Alaikum,

It is a pleasure and privilege to present the Annual Report and Audited Financial Statements of the Company for the year ended 30th June, 2025 for your kind approval. We have changed our AGM format from online system to Hybrid system. This new format allows shareholders the flexibility to choose online participation or physical attendance. I, on behalf of the Board of Directors expressing my gratitude and welcome all the shareholders in the 40th Annual General Meeting of Samorita Hospital Limited.

Preparation of Financial Statements:

The Financial Statements of Samorita Hospital Limited have been prepared in compliance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), relevant requirements of the schedule to the Securities and Exchange Rules 1987 and the Companies Act 1994 (amended in 2018) to give a true and fair view of the total business activities of the company to our Shareholders.

Industry outlook and possible future developments in the industry:

Bangladesh has a large population. The government is supposed to ensure the basic healthcare services to all citizens of the country. But it has now become difficult for the government to meet the basic healthcare demand of 180 million people of the country. Although in recent years the government has setup many hospitals across the country. But their capacity to serve the whole patients of the country is limited. The failure of the public hospitals in the country to meet the rising demand has created an opportunity for the private sector hospital service providers.

Private hospital in Bangladesh is growing rapidly because middle class population is growing in the country and their sufficient spending power turn them to private hospitals, despite charging more than government hospital for equivalent services. Private sector hospital has steady growth which is making it one of Bangladesh's fastest growing industry. Well known private hospitals are popular for rendering quality services and their reliability. Private sector hospitals have been investing more to expand their business and secure long term growth.

Economic Scenario of the Country:

The economy of Bangladesh faces challenges due to political uncertainty. Bangladesh's GDP growth rate has slowed to 3.97%, compared to 4.22% in the previous fiscal year, according to the provisional estimates by the Bangladesh Bureau of Statistics (BBS). The government had set a growth target of 5.25% for the fiscal year 2024-25.

The Agriculture sector experienced notable slowdown in FY 2024-25, with a provisional growth rate of 1.79%. This sector suffered largely due to natural disasters like flood across the country.

The industry sector showed signs of recovery, posting a growth rate of 4.34% in FY 2024-25, up from 3.51% in the previous year. This reflects an increase of 0.83%.

The service sector registered a growth rate of 4.51% in FY 2024-25, slightly lower than 5.09% in 2023-24. This represents a decline of 0.58%. Despite the slowdown, the country's per capita income reached an all-time high of $2820. This represents an $82 increase from the previous fiscal year's figure of $2738.

Performance Review and Financial Analysis of the Company:

The mass movement in July and August 2024 had subdued economic activities and law and order situation deteriorated across the country. Despite various challenges faced by us, we have achieved revenue of Tk.40.13 crore during the year as against of Tk. 37.83 crore from the preceding year. Total revenue has been increased by 6.07% than that of the previous year. This 6.07% growth in revenue reflects the company's ability to expand its services and attract a larger patient base. Gross Profit increased to Tk.23.27 crore, up fromTk.22.48 crore in 2024. Net Profit (after tax) earned during the year was Tk. 1.35 crore as compared to last year's profit of Tk. 1.22 crore. Revenue increased by 6.07% and operating expenses to revenue decreased by 1% helped us to increase the net profit. The consistent growth in revenue and profit indicates the operational efficiency of the company.

Earning Per Share improved to Tk.0.62 for the year ended June 30, 2025 from Tk.0.56 in 2024. We have repaid the Bank loan in full which indicates the sound financial health of the company. Shareholders equity increased to Tk. 105.50 crore from Tk. 105.24 crore. The NAV per share is Tk. 48.39 as against of Tk. 48.27 on June 30, 2024.

Corporate social responsibility:

Corporate social responsibility is a process by which we take part for the well being of the society from our limited financial ability. It is a continuous process. Our social responsibility extends from customers to employees and the community in which we live. During the year we have rendered free services to 221 indoor patients and 3485 outdoor patients. Apart from these, we contribute for celebration of different government and private occasional days. Our aim being a publicly listed company is to serve the people of our country through uninterrupted service.

Discussion on Gross Profit Margin and Net Profit Margin:

The following analysis are made to provide the shareholders with an overview on Gross profit and Net profit margin.

Particulars	2024-2025	2023-2024	Growth
Revenue	401,365,663	378,390,792	6.07%
Direct Expenses	168,586,465	153,499,363	1.43%
Gross Profit	232,779,198	224,891,429	7,887,769
Net Profit	13,530,229	12,199,620	1,330,609
Gross Profit Margin (%)	58.00%	59.43%	(1.43%)
Net Profit Margin (%)	3.37%	3.22%	0.15%

Gross Profit Margin Ratio: Gross profit is the difference between Revenue and Direct Expenses.

The gross profit margin is calculated dividing gross profit by revenue and multiplied by 100 i.e. Gross profit / Revenue X 100. Gross profit margin measures the profitability of the Company. Higher gross profit margin indicates better health of the Company.

During the year 2024-2025 Gross profit margin was decreased by 1.43% compared to last year due to increase of direct expenses to revenue by 1.43%

Net Profit Margin Ratio:

The Net profit margin is the ratio of net profit to revenue of a Company. It is expressed as a percentage. This is considered to be the most accurate measures of company's profitability. The net profit margin is intended to be a measure of overall success of a business. The higher the ratio, the better the performance and vice versa.

Net profit margin in the year 2024-2025 has increased by 0.15% compared to 2023-2024 due to increase in revenue and decrease in operating cost.

Risks and Concerns:

Any investment is always associated with some risk factors and among the factors some can be averted, others are beyond control. The management of our company considers some risk factors involving our business which are described below:

Competitions: Competition refers to the risk of decreasing present market share caused by new entrants which could have an adverse impact on the business and result of operation.

Management Perception: Management is aware about the competition and optimistic about future growth of the business.

Technology related risk: Technology always plays a vital role in the existence of any organization. The service facilities of the Company are based on current available technology. Any invention of new machine or equipment may cause technological obsolescence. Any serious defects in the machine and equipment may affect the service and require additional investment for replacement.

Management Perception: The Company has obtained adequate warranty and entered into service contract with the suppliers in order to mitigate serious defects that may arise.

Changes in government regulations: The Company operates under the existing laws, rules and regulation of the country. Any abrupt changes of the policies made by the regulatory authorities may adversely affect the business of the Company.

Management Perception: Management believes that government and regulatory authority will not frustrate the growth of the business with adverse policy measures.

Political unrest and natural disasters: The business of the Company may be affected by outside factors such as political unrest, hartals and acts of terrorism in the country. The natural disasters also could interrupt business for indefinite period.

Management Perception: Management has taken insurance coverage for moveable and immoveable properties to mitigate the losses due to any probable terror attack or disaster.

Interest rate risk: Volatility of money market may influence the overall interest rate structure of the country.

Management perception: At present the Company has long term loan. The company is fully aware about the impact of possible unfavourable changes in the money market.

Exchange rate fluctuation: Exchange rate fluctuation of foreign currency may have an adverse impact on the profitability of the Company.

Management perception: The Company do not earn or make payment through foreign currency. As such there is no chance of adverse impact from foreign currency changes.

Key operating & Financial information:

The key operating and financial information for the year 2024-2025 along with the preceding five years are presented below:

Value in '000 Taka

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue	321,234	393,615	338,090	334,265	378,390	401,365
Gross Profit	180,395	229,844	197,253	196,123	224,891	232,779
Net Profit Before Tax	10,280	54,533	24,336	3,099	16,916	18,045
Net Profit After Tax	3,252	42,088	16,291	720	12,200	13,530
Gross Profit Margin	56.16%	58.39%	58.34%	58.67%	59.43%	58.00%
Net Profit Margin	1.01%	10.69%	4.82%	0.22%	3.22%	3.37%
Shareholders' Equity	929,194	971,283	968,699	959,080	1,052,423	1,055,053
Earnings Per Share	0.17	2.23	0.86	0.03	0.56	0.62
Non-Current Assets	902,237	951,084	987,940	988,203	1,106,524	1,098,937
Net Assets Value Per Share	49.23	51.46	51.32	43.99	48.27	48.39
Rate of Dividend	No dividend	10% Cash	5% Cash 5% Stock	10% Stock	5% Cash	5% Cash
Market Value Per Share	60.60	67.20	73.50	74.60	70.90	56.50
Price Earning Ratio (Times)	356.47	30.13	85.47	2486	126	91
No. of Shareholders	2,178	2,579	3,584	4199	3955	3986

Variance between Quarterly financial performance and Annual financial statements:

As required by law Samorita Hospital Ltd. disclosed quarterly financial performance of the Company for the 1st, 2nd and 3rd quarter for the year 2024-2025. Significant deviation in operational performance has been found between quarterly and year end financial statements for slight decrease in revenue in 4th Quarter and impact of deferred tax expenses.

Deviations from last year's operating results and financial position:

Insignificant deviation of operating result in the reporting period has been found due to following reasons, compared to corresponding period of the preceding year.

a) Revenue has been increased by 6.07% and operating expenses to revenue has been decreased by 1%

b) Net operating cash flow per share decreased to Tk. 1.72 from Tk. 2.04 in the last year mainly due to more amount of cash payment to suppliers.

c) Net Assets Value (NAV) per share increased from Tk. 48.27 to Tk. 48.39 for usual business activities of the company.

Segment wise Performance Report: A Segment wise performance report is given in note no. 39 of notes to the Accounts.

Board's intention to declare interim stock dividend: The Board has no intention to declare interim stock dividend.



Management`s Discussion and Analysis:

Bismillahir Rahmanir Rahim

Dear Shareholders,

Assalamu Alaikum Wa Rahmatullah

In compliance with the condition no. 1(5)(xxv) of the Corporate Government Code 2018 issued by Bangladesh Securities and Exchange Commission, the management's Discussion and Analysis are described as under:

All of you are aware that Bangladesh's economy had been under tremendous pressure during the year 2024-25. The mass movement in July and August 2024 had subdued economic activity. Following the success of the student led mass uprising, the country's law and order deteriorated as the police were largely absent from performing their duties. This has raised concerns among the people. Soon after the interim government took office, eastern part of Bangladesh were flooded causing severe damage to lives and livelihoods. Demand of our service depends on country's law and order situation and economic conditions of the country.

Despite the above challenges faced by us, we have achieved revenue of Tk. 40.13 crore during the year as against of Tk.37.83 crore from the preceding year. Total revenue has been increased by 6.07% than that of the previous year. Gross profit increased to Tk. 23.27 crore, up from Tk. 22.48 crore in 2024. This 6.07% growth in revenue reflects the company's ability to expand its services and attract a larger patient base. Net Profit (after tax) earned during the year was Tk. 1.35 crore as compared to last year's profit of Tk. 1.22 crore. Revenue increased by 6.07% and operating expenses to revenue decreased by 1.00% helped us to increase the net profit. The consistent growth in revenue and profit indicates the operational efficiency of the company. Earning Per Share (EPS) improved to Tk. 0.62 for the year ended June 30, 2025 from Tk. 0.56 in 2024.

We have liquidated the Bank loan in full which is a strong positive indicator of the company's sound financial health. The repayment of long term loan eliminates future principal and interest payment. This will free up the company's cash flow, which can be used for business expansion or dividend payment to shareholders.

Shareholders equity increased to Tk. 105.50 crore from Tk. 105.24 crore. The Net Asset Value (NAV) per share is Tk. 48.39, a modest increase from Tk. 48.27 on June 30, 2024. This increase further underscores the growth in the company's intrinsic value.

Accounting policies and estimation for preparing financial statements of the company have remained same as before. Hence there is no effect in this regard.

The Market value of each share was Tk. 56.50 on 30th June 2025 in Dhaka Stock Exchange PLC resulting a market capitalisation of Tk. 123.18 crore.

A statement for comparative analysis of financial performance and financial position for current financial year with immediate preceding 5 years has been explained in this annual report. Industry outlook and possible future development in the industry, economic scenario of the country and the risk and concerns issues related to financial statements have also been discussed in this annual report.

We always bear in mind to uphold the interest of our shareholders. We are very optimistic about the future because Samorita is a trusted name in healthcare sector which has the strength of 40 years brand legacy.

(Dr. A. B. M. Haroon)
Managing Director

Auditors Qualified Opinion:

The Auditors of the company has opined qualified opinion as under:

1. **Non-compliance with the Bangladesh Labor Act- Worker's Profit Participation Fund: Note-18.02**

   The entity has recorded a provision of Tk. 18,160,841 for the Worker's Profit Participation Fund (WPPF). However, it has not established a Board of Trustees for the WPPF, which is a requirement under Section 235 of the Bangladesh Labor Act. 2006 (amended in 2013)

2. **Absence of Gratuity Provision:**

   The organization has not recognized any gratuity provision as required by the Bangladesh Labor Act. 2006 (amended in 2013), particularly in accordance with Sections 19, 20, 22, 26 and 27 which results in non-compliance with labor regulations and could potentially incur financial liabilities in the future.

Management's clarification in this respect is stated below:

As regards workers Profit Participation Fund:

The company has been making provision for Worker's Profit Participation Fund (WPPF) @ 5% of its net profit since 2013.

As per section 242 of Bangladesh Labor Act. 2006 (amended in 2013) the company has already distributed two-thirds of the amount of Participation Fund in equal proportion to all beneficiary in cash. The company has also charging interest and making provision for rest of the fund amount.

Mentionable that the Board of Directors in its 207th meeting held on October 28, 2024 has decided to constitute a Board of Trustees for the WPPF under section 235 for management of the funds. Meanwhile Trust Deed and Rules have been prepared and to be implemented accordingly.

As regards Gratuity Provision:

The Board in its 207th meeting held in October 28, 2024 also agreed in principle to take necessary measures for Gratuity Provision. The matter is now also under consideration.

Related Party Transaction:

During the year the Company has carried out following transactions with related parties. The Board of Directors like to disclose the related parties transaction with the business as required by the Corporate Governance Code issued by the BSEC. Details are given below:

Sl. No.	Particulars	Nature of relation	Total transactions value	Out standing	Re-marks
1.	Nurse Hostel	Rent paid to Mrs. Latifa Haroon, Wife of Dr. A. B. M. Haroon	20,86,560	-	-
2.	The Imaging Services Ltd. (Associate Company)	Rent as per contract.	10,54,200	3,36,805	-
		Other as per contract	3,60,000	90,000	-
3.	Purabi General Insurance Company Ltd.	Common director Insurance Premium	3,29,127	-	-
4.	M H Samorita Hospital & Medical College	Common director Pathology Test as per contract	26,55,927	18,92,026	-
The Audit Committee reviewed all related party transactions in its meeting.					

Dividend Distribution Policy:

This Policy will be applicable to Samorita Hospital Ltd. This Policy is for payment of dividend to shareholders of the Company.

Future dividend payment will depend on a variety of factors including Samorita Hospital Ltd's earnings, financial condition, solvency requirements and the general economic environment. The dividend proposed by the Board of Directors in any particular year may vary depending on a variety of factors (as noted above).

The Board of Directors recommend/declare and distribute dividend as per the provisions of Companies Act, Articles of Association of the company and BSEC's guidelines and notifications.

i) Interim dividend will be paid to the entitled Shareholders within 30 days of record date.

ii) Final dividend will be paid within 30 days of approval of Shareholders at the AGM.

iii) The Company shall ensure that the amount of cash dividend shall be deposited in a scheduled bank in a separate account within the stipulated time specified by the regulators and pay directly to the bank account of entitled shareholders as available in BO account maintained with Depository Participant (DP), or the bank account as provided by shareholders in paper form, through Bangladesh Electronic Funds Transfer Network (BEFTN). In case of margin loan, cash dividend will be paid off to Consolidated Customers Bank Account (CCBA) as provided by the merchant banker or portfolio manager within stipulated time through BEFTN.

iv) Undistributed/unclaimed cash dividend shall be deposited in a scheduled bank in a separate account and dividend including interest thereon for a period of 3 years from the date of declaration or approval shall be transferred to the fund as directed or prescribed by BSEC.

v) The Company shall credit stock dividend directly to the BO account or issue bonus share certificate of the entitled shareholder, as applicable, within 30 days of declaration or approval, as the case may be, subject to clearance of the Dhaka Stock Exchange PLC and Chittagong Stock Exchange PLC and Central Depository Bangladesh Ltd. (CDBL).

vi) Undistributed bonus shares shall be held in a Suspense BO account under Block Module with CDBL and unclaimed bonus shares for a period of 3 years from date of declaration or approval shall be transferred in dematerialized form to the BO account as directed by BSEC.

vii) The Company shall submit a compliance report to the Bangladesh Securities and Exchange Commission (BSEC) in a specific format, within 07 (seven) working days of completion of dividend distribution. Provided that the Company will also publish the compliance report in its website.

viii) The Company shall not forfeit any unclaimed cash dividend or stock dividend till the claim becomes barred by the law of land in force.

The Board shall review this policy on annual basis or as and when required by the law. The Board is authorised to change/amend this policy from time to time at its sole discretion and/or in pursuance of any amendments made in the companies Act and BSEC's Regulations/Notifications or guidelines etc.

Disclosure of Directors Remuneration:

All members of the Board are non-executive Director except Managing Director. They don't get any remuneration. They get only meeting fees for attending the Board and Committee meetings at Tk. 8,000 per meeting. Managing Director's remuneration and perquisites are determined by the Board. As per Corporate Governance Code remuneration to Directors including Independent Directors are as under:

Name of Directors	Remuneration	Fees
Prof. Dr. Riaz Ahmed Chowdhury		40,000
Mr. Mojibul Islam		64,000
Dr. A. B. M. Haroon	82,44,173	32,000
Mrs. Shamsa Chowdhury		32,000
Mrs. Farida Bano		48,000
Mrs. Golam Fatima Tahera Khanam		56,000
Mrs. Kishwar Jahan Sayeeda Banu		32,000
Prof. Dr. Niaz Ahmed Chowdhury		32,000
Col. Wais Huda (Retd.)		16,000
Prof. Dr. Md. Ubaidul Kabir Chowdhury (Independent Director)		40,000
Engr. Mostaque Ahmed Siddiqui (Independent Director)		24,000
Prof. Dr. Mohammad Ridhwanul Haq (Independent Director)		64,000
Mrs. Fahmida Sultana (Independent Director)		24,000
	82,44,173	**5,04,000**

Future Plan:

The management of the Company is sincere to increase market share for revenue growth of the company. We are hopeful of better performance in up coming year.

Peer Industry comparison:

Samorita Hospital Ltd. is the first and only listed hospital in Bangladesh as such we have no peer company to make comparison.

Event after Balance sheet:

There was no significant event that has occurred between the financial year closing date and financial statement authorised for issue by the Board of directors except the following:

i) The Board of Directors in its 211th meeting held on October 21, 2025 has recommended 5% Cash Dividend for the year ended 30th June, 2025.

Nomination and Remuneration Committee (NRC):

The NRC of Samorita Hospital Limited comprises of four members which include two Independent Directors. The Chairman of the Committee is an Independent Director. The Company Secretary acts as the Secretary of the committee. The NRC is independent and responsible or accountable to the Board and to the shareholders.

The details of the NRC including terms of reference and activities of NRC are disclosed in this Annual Report in the "Nomination and Remuneration Committee (NRC) Report" signed by the chairman of the Committee.

Dividend:

All of you know that we are always aware about the interest of our shareholders. The Board of Directors has recommended 5% Cash Dividend for this year subject to approval of the shareholders in the Annual General Meeting.

Going concern:

The Company has adequate resources to continue its operation for foreseeable future. Thus the Directors are of the opinion that the Company is a going concern and the financial statements are also prepared on going concern basis.

Election of Directors:

As per Article 98 of the Articles of Association of the Company, one third of the Directors retire by rotation in every annual general meeting. Accordingly the retiring Directors are Prof. Dr. Riaz Ahmed Chowdhury, Mrs. Golam Fatima Tahera Khanam and Mrs. Kishwar Jahan Sayeeda Banu. As per Article 100 of the Articles of Association of the Company the retiring Directors being eligible, offered themselves for being re-elected as Directors of the Company. The Board of Directors recommended the retiring Directors to be re-elected. A brief resume of the re-elected Directors are appended in page no. 37 to 38.

Appointment of Independent Director Mr. Shyamal Krishna Roy FCA:

As per Corporate Governance Code of Bangladesh Securities & Exchange Commission Mr. Shyamal Krishna Roy FCA has been appointed as Independent Director of the Company in 210th meeting of the Board of Directors held on July 03, 2025 subject to approval of Bangladesh Securities & Exchange Commission and in the 40th Annual General Meeting. A brief resume of Independent Director Mr. Shyamal Krishna Roy FCA is appended in page no. 38.

Appointment of Auditors:

Existing Auditors M/S. Aziz Halim Khair Choudhury, Chartered Accountants retire at this AGM. We have received proposal from M/S. Aziz Halim Khair Choudhury, Chartered Accountants to be re-appointed for the year 2025-2026. The Audit Committee has recommended to the Board for re-appointment of M/S. Aziz Halim Khair Choudhury, Chartered Accountants with the fee of Tk. 2,50,000 only as the Auditors of the Company for the year 2025-2026. The Board of Directors in its 211th meeting accepted the recommendation of the Audit Committee subject to approval in the 40th Annual General Meeting of the Company.

Appointment of Compliance Auditors:

As per Corporate Governance Code of Bangladesh Securities & Exchange Commission the Board in its 211th meeting has recommended to appoint Mollah Quadir Yusuf & Co., Chartered Accountants as Compliance Auditors of the Company for the year 2025-2026 at the existing fee of Tk. 25,000 subject to approval in the 40th Annual General Meeting.

Board of Directors meeting and attendance:

During the year ended 30th June 2025, 04 (four) meetings of the Board of Directors were held and the Directors who attended the meeting are shown below:

Name of Directors	Attended
Prof. Dr. Riaz Ahmed Chowdhury	04
Mr. Mojibul Islam	04
Dr. A. B. M. Haroon	04
Mrs. Shamsa Chowdhury	02
Mrs. Farida Bano	04
Mrs. Kishwar Jahan Sayeeda Banu	04
Mrs. Golam Fatima Tahera Khanam	04
Prof. Dr. Niaz Ahmed Chowdhury	04
Col. Wais Huda (Retd.)	02
Prof. Dr. Md. Ubaidul Kabir Chowdhury	04
Engr. Mostaque Ahmed Siddiqui	03
Prof. Dr. Mohammad Ridhwanul Haq	04
Mrs. Fahmida Sultana	03

The Directors who could not attend the meetings were granted leave of absence.

Audit committee meeting and attendance:

During the year ended 30th June 2025, 04 (four) meetings of the Audit Committee were held and the Directors who attended the meeting are shown below:

Name of Directors	Attended
Mr. Mojibul Islam	04
Mrs. Shamsa Chowdhury	02
Prof. Dr. Mohammad Ridhwanul Haq	04

Nomination and Remuneration Committee meeting and attendance:

During the year ended 30th June 2025, 01 (one) meeting of the Nomination and Remuneration Committee was held and the Directors who attended the meeting are shown below:

Name of Directors	Attended
Prof. Dr. Md. Ubaidul Kabir Chowdhury	01
Prof. Dr. Riaz Ahmed Chowdhury	01
Mrs. Golam Fatima Tahera Khanam	01

Purchase committee meeting and attendance:

During the year ended 30th June 2025, 02 (two) meetings of the Purchase Committee were held and the Directors who attended the meeting are shown below:

Name of Directors	Attended
Mrs. Golam Fatima Tahera Khanam	02
Mrs. Farida Bano	02

Pattern of Shareholding

The Pattern of Shareholding of Parent/Subsidiary/Associate Companies and other related Parties, Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit, Executives, Shareholders holding 10% or more voting interest in the Company as at 30 June, 2025 stated as under:

Particulars	Position	No. of Shareholding	%
Prof. Dr. Riaz Ahmed Chowdhury	Chairman	4,40,375	2.02
Mr. Mojibul Islam Nominated Director- Sandhani Credit Co-operative Society Ltd.	Vice Chairman	6,55,395	3.01
Dr. A. B. M. Haroon	Managing Director	15,23,183	6.99
Col. Wais Huda (Retd.) Nominated Director- Sandhani Life Insurance Co. Ltd.	Director	7,96,227	3.65
Prof. Dr. Niaz Ahmed Chowdhury	Director	7,79,857	3.58
Mrs. Farida Bano	Director	20,23,902	9.28
Mrs. Shamsa Chowdhury	Director	18,81,018	8.63
Mrs. Golam Fatima Tahera Khanam	Director	7,04,344	3.23
Mrs. Kishwar Jahan Sayeeda Banu	Director	7,10,803	3.26
Dr. Pulak Kumar Deb	Chief Medical Officer	9,895	0.05
Dr. Moslehuddin Ahmed	Medical Co-ordinator	30,540	0.14

Shareholders holding 10% or more voting interest in the company other than Chairman/ Managing Director/ Director/ Company Secretary, CFO/HOIA.

Particulars	Position	No. of Shareholding	%
-	-	-	-

Responsibilities of CEO and CFO about Financial Statements review:

The CEO and CFO have reviewed the financial statements for the year 2024-2025 before submission to the Board in compliance with Corporate Governance Code issued by Bangladesh Securities and Exchange Commission. A report of CEO and CFO in this connection is presented in page no. 36 of this report.

Additional Statements under Corporate Governance Code:

Pursuant to the BSEC notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 03 June, 2018 the Directors confirm that:

a) The financial statements prepared by the management of Samorita Hospital Ltd. fairly present its state of affairs, the result of its operations, cash flows and changes in equity.

b) Proper books of Account of the Company have been maintained.

c) Appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent Judgment.

d) International Accounting Standards (IAS) or International Financial Reporting standards (IFRS) as applicable in Bangladesh have been followed in preparation of the financial statements.

e) The system of internal controls is sound in design and has been effectively implemented and monitored.

f) There are no doubts upon the Company's ability to continue as a going concern and the annual accounts have been prepared as a going concern basis.

g) Insignificant deviations of operating results of the Company from last year to current year have been found and disclosed in page no. 12.

h) The key operating and financial data for the last 5 years is enclosed in page no. 12.

i) The Pattern of shareholding is disclosed in page no. 18 to 19.

j) Related party transactions are disclosed in page no. 14.

k) A brief resume of the Director who has been appointed or reappointed in the Board and business interest in other organizations has been disclosed in page no. 37 to 38.

Corporate Governance Compliance Report and Compliance Certificate:

As per Bangladesh Securities and Exchange Commission's notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dt. June 03, 2018 the Corporate Governance Compliance Reports for the year 2024-2025 are appended in page no. 20 to 31. Further, a Certificate of Compliance required under the said code, as provided by Mollah Quadir Yusuf & Co., Chartered Accountants is also appended in page no. 32 of this Annual Report.

Acknowledgements:

On behalf of the Board I wish to acknowledge the contribution and support of our Shareholders, BSEC, DSE, CSE, CDBL, RJSC and our honorable customers and suppliers. I also wish to place on record my appreciation for the commited services rendered by the employees of the Company without which our achievement would not have been possible. Finally I also wish to place on record my gratitude and appreciation for continued support and co-operation extended by the honorable members of the Board of Directors of the company.

On behalf of the Board of Directors



Date: October 21, 2025
Dhaka.

(Prof. Dr. Riaz Ahmed Chowdhury)
Chairman

Compliance Status

Status of compliance with the conditions imposed by the Commission's Notification No. SEC/CMRRCD/2006-158/207/Admin/80, dated 3 June 2018 issued under section 2CC of the Securities & Exchange Ordinance, 1969:

(Report under condition No. 9)

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
1	**Board of Directors**			
1(1)	Total number of Company's Board of Directors shall not be less than 5 (five) and more than 20 (twenty);	√		13 Directors including 04 Independent Directors
1(2)	**Independent Director**			
1(2) (a)	One-fifth (1/5) of the total number of directors in the company's Board be Independent Directors (ID): Provided that the Board shall appoint at least 1(one) female independent director in the Board of Directors of the company;	√		04 Independent Directors including 01 Female Independent Director
1(2)(b) (i)	ID does not hold any shares or holds less than one percent (1%) shares in the company;	√		
1(2)(b) (ii)	ID not a sponsor of the company nor connected with any sponsor/director/nominated director/ shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company by family relationship and his/ her family members also shall not hold above mentioned shares in the company;	√		
1(2)(b) (iii)	who has not been an executive of the company in immediately preceding 2 (two) financial years;	√		
1(2)(b) (iv)	who does not have any other relationship, whether pecuniary or otherwise;	√		
1(2)(b) (v)	who is not a member or TREC holder, director or officer of any stock exchange;	√		
1(2)(b) (vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder of stock exchange or an intermediary of the capital market;	√		
1(2)(b) (vii)	who is not a partner or an executive or was not a partner or an executive during the preceding 3 (three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this Code;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
1(2)(b) (viii)	Directorship in more than 5 listed companies	√		
1(2)(b) (ix)	who has not been convicted by a court of competent jurisdiction as a loan defaulter of Bank or NBFI);	√		
1(2)(b) (x)	who has not been convicted for a criminal offence involving moral turpitude;	√		
1(2)(c)	Approval of appointment of Independent Director in the AGM	√		
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days;	√		
1(2)(e)	The tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for 1 (one) tenure only	√		
1(3)	**Qualifications of Independent Director**			
1(3)(a)	Independent director shall be a knowledgeable individual with integrity.	√		
1(3)(b) (i)	ID is business leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk.100 million or any listed company or a member of any national or international chamber of commerce or business association;			Not Applicable
1(3)(b) (ii)	Who is or was a top level executive not lower than CEO/MD/DMD/CFO/Head of Finance or Accounts/ CS/HIAC/Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid-up-capital of Tk.100.00 million or of a listed company;	√		
1(3)(b) (iii)	Former official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or Law;			Not Applicable
1(3)(b) (iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law; or	√		
1(3)(b) (v)	Professional who is or was an Advocate practicing at least in the High Court Division of Bangladesh Supreme Court or CA/CMA/ CFA/CCA/CPA/ Chartered Management Accountant/CS or equivalent qualification			Not Applicable
1(3)(c)	Independent director shall have at least 10 (ten) years of experiences in any field as clause (b);	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
1(3)(d)	In special cases, the above qualifications or experiences may be relaxed subject to prior approval of the Commission			No Such Event Occurred
1(4)	**Duality of Chairperson**			
1(4)(a)	Chairperson of the Board and the MD and/or CEO of the company shall be filled by different individuals;	√		
1(4)(b)	MD and/or CEO of a listed company shall not hold the same position in another listed company	√		
1(4)(c)	Chairperson of the Board shall be elected from among the nonexecutive directors of the company;	√		
1(4)(d)	Board shall clearly define respective roles and responsibilities of the Chairperson and the MD and/or CEO;	√		
1(4)(e)	In the absence of the Chairperson of the Board the remaining members may elect one of themselves from non- executive directors as Chairperson for that particular Board's meeting;	√		
1(5)	**The Directors' report to Shareholders'**			
1(5)(i)	Industry outlook and possible future developments	√		
1(5) (ii)	Segment / Product wise performance	√		
1(5) (iii)	Risks and concerns including internal and external risk factors, threat and negative impact on environment, if any;	√		
1(5) (iv)	Discussion on Cost of goods sold, Gross profit and Net profit margin	√		
1(5) (v)	Discussion on continuity of extraordinary activities			No Such activities
1(5) (vi)	Discussion on related party transactions	√		
1(5) (vii)	Statement of utilization of proceeds from public issue	√		
1(5) (viii)	An explanation if the financial results deteriorate after the company goes for IPO, RPO, Rights Share Offer, Direct Listing, etc.;	√		
1(5) (ix)	An explanation on any significant variance that occurs between Quarterly Financial performances and Annual F/S;	√		
1(5) (x)	Statement of remuneration to Directors	√		
1(5) (xi)	A statement that the F/S prepared by the management of the issuer company present fairly its state of affairs			

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
1(5) (xii)	A statement that proper books of account of the issuer company have been maintained;	√		
1(5) (xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	√		
1(5) (xiv)	A statement that IAS or IFRS, as applicable in Bangladesh, have been followed in preparation of the FY and any departure there from has been adequately disclosed;	√		
1(5) (xv)	Sound internal control designed and implementation thereof	√		
1(5) (xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress;	√		
1(5) (xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as a going concern, if the issuer company is not considered to be a going concern, the fact along with reasons there of shall be disclosed;	√		
1(5) (xviii)	An explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained;	√		
1(5) (xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	√		
1(5) (xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;	√		Dividend has been declared
1(5) (xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;			N/A
1(5) (xxii)	Total number of Board meetings held during the year and attendance by each director;	√		
1(5)(xxiii)	**The Pattern of Shareholding**			
1(5) (xxiii) (a)	Shareholding by Parent or Subsidiary/Associated companies	√		
1(5) (xxiii) (b)	Shareholding by Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
1(5) (xxiii) (c)	Shareholding by Executives	√		
1(5) (xxiii) (d)	Shareholders holding ten percent (10%) or more voting interest in the company (name-wise details);	√		
1(5) (xxiv)	**Appointment or Re-Appointment of Director**			
1(5) (xxiv) (a)	Brief resume of the director	√		
1(5)(xxiv) (b)	Nature of Director expertise	√		
1(5) (xxiv) (c)	Names of companies in which director holds directorship	√		
1(5)(xxv)	**Management Discussion and analysis of Financial Statements**			
1(5)(xxv) (a)	Accounting policies and estimation for preparation of financial statements	√		
1(5)(xxv)(b)	Changes in accounting policies and estimation, if any, clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	√		
1(5)(xxv) (c)	Comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediate preceding five years explaining reasons thereof;	√		
1(5)(xxv)(d)	Compare financial performance and position with peer industry			No Peer Industry is available for comparison
1(5)(xxv) (e)	Financial and economic scenario of the country and the globe	√		
1(5)(xxv) (f)	Risk and concerns issues related to financial statements and mitigation plan	√		
1(5)(xxv)(g)	Future plan or projection of company's operation, performance and financial position	√		
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per Annexure-A;	√		
1(5)(xxvii)	The Report as well as certificate regarding compliance of conditions of this Code as required under condition No. 9 shall be disclosed as per Annexure-B and Annexure-C.	√		
1(6)	Board meetings and record of minutes as per requirement	√		
1(7) (a)	Code of conduct for chairperson, Board members and Chief Executive Officer	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
1(7) (b)	The code of conduct as determined by the NRC shall be posted on the website of the company including, among others, prudent conduct and behaviour; confidentiality; conflict of interest; compliance with laws, rules and regulations; prohibition of insider trading; relationship with environment, employees, customers and suppliers; and independency	√		
2	**Governance of Board of Directors of Subsidiary Company**			
2 (a)	Provisions relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;			Samorita Hospital Limited does not have any subsidiary company.
2 (b)	At least 1 (one) Independent director on the Board of the holding company shall be a director on the Board of the subsidiary company;			Not Applicable
2 (c)	The minutes of the Board meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;			Not Applicable
2 (d)	The minutes of the respective Board meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;			Not Applicable
2 (e)	The Audit Committee of the holding company shall also review the financial statements, in particular the investments made by the subsidiary company.			Not Applicable
3	**MD/CEO/CFO/HIAC and CS**			
3(1) (a)	The Board shall appoint a MD or Chief Executive CEO, a CS, a CFO and a HIAC;	√		
3(1) (b)	The positions of the MD or Chief Executive Officer CEO, CS, CFO and HIAC shall be filled by different individuals;	√		
3(1) (c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time;	√		
3(1) (d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	√		
3(1) (e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board;			No Such event occurred

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
3 (2)	The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board:	√		
3(3)(a)(i)	These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading; and	√		
3(3)(a)(ii)	These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards and applicable laws;	√		
3(3)(b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board or its members;	√		
3(3)(c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	√		
4	**Board Directors Committee**			
4 (i)	Audit Committee	√		
4 (ii)	Nomination and Remuneration committee	√		
5	**Audit Committee**			
5(1) (a)	The company shall have an Audit Committee as a sub- committee of the Board;	√		
5(1) (b)	The Audit Committee shall assist the Board in ensuring that the FS reflect true and fair view of the state of affairs of the company;	√		
5(1) (c)	The Audit Committee shall be responsible to the Board;	√		
5(2)	**Constitution of The Audit Committee**	√		
5(2) (a)	The Audit Committee shall be composed of at least 3 (three) members;	√		
5(2) (b)	The Board shall appoint members of the Audit Committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least 1 (one) Independent director;	√		
5(2) (c)	All members of the audit committee should be "financially literate" and at least 1 (one) member shall have accounting or related financial management background and 10 (ten) years of such experience;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
5(2) (d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 1 (one) month from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;			No Such Event Occurred
5(2) (e)	The company secretary shall act as the secretary of the Committee;	√		
5(2) (f)	The quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.	√		
5(3) (a)	The Board shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an independent director;	√		
5(3) (b)	In the absence of the Chairperson of the Audit Committee, under condition No. 5(4)(b) and the reason of absence of the regular Chairperson shall be duly recorded in the minutes;	√		
5(3) (c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting.	√		
5(4)	**Meeting of the Audit Committee**			
5(4) (a)	The Audit Committee shall conduct at least its four meetings in a financial year;			
5(4) (b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two-third of the members;	√		
5(5)	**Role of Audit Committee**			
5(5) (a)	Oversee the Financial reporting process	√		
5(5) (b)	Monitor accounting policies and principles	√		
5(5) (c)	Monitor Internal Audit and Compliance process and review of the Internal Audit and Compliance Report;	√		
5(5) (d)	Oversee hiring and performance of external Auditors	√		
5(5) (e)	Hold Meeting with external auditors	√		
5(5) (f)	Review along with the management, the annual F/S before submission to the Board for approval;	√		
5(5) (g)	Review along with the management, the quarterly and half yearly financial statements before submission to the Board for approval;	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
5(5) (h)	Review the adequacy of internal audit function;	√		
5(5) (i)	Review management discussion and analysis	√		
5(5) (j)	Review related party transactions	√		
5(5) (k)	Review management letters by statutory Auditors			Not Applicable
5(5) (l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors; and	√		
5(5) (m)	Oversee whether the proceeds raised through IPO/ RPO or Rights Share Offer have been utilized as per the purposes stated in relevant offer document or prospectus approved by the Commission:	√		
5(6)	**Reporting of the Audit Committee**			
5(6)(a) (i)	The Audit Committee shall report on its activities to the Board.	√		
5(6)(a)(ii)(a)	Report on conflict of interest to the Board of Directors			No Such Conflictions
5(6)(a)(ii)(b)	Suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements;			No Such Incidence
5(6)(a)(ii)(c)	Suspected infringement of laws, regulatory compliances including securities related laws, rules and regulations; and			No Such Incidence
5(6)(a)(ii)(d)	Any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;			No Such Matter
5(6)(b)	If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier			No Such Incidence
5(7)	Report on activities carried out by the Audit Committee, including any report made to the Board under condition No. 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
6	**Nomination & Remuneration Committee**			
6(1)(a)	NRC as a sub committee of the Board	√		
6(1)(b)	Assist the Board in formulation of nomination criteria of directors and top level executive	√		
6(1)(c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No.6(5)(b).	√		
6(2)	**Constitution of the NRC**			
6(2)(a)	The Committee shall comprise of at least three members including an independent director;	√		
6(2)(b)	All members of the Committee shall be non-executive directors	√		
6(2)(c)	Members of the Committee shall be nominated and appointed by the Board;	√		
6(2)(d)	The Board shall have authority to remove and appoint any member of the Committee;	√		
6(2)(e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;			No Such Event Occurred
6(2)(f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the Committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;			No Such Event Occurred
6(2)(g)	The company secretary shall act as the secretary of the Committee;			
6(2)(h)	The quorum of the NRC meeting shall not constitute without attendance of at least an independent director;	√		
6(2)(i)	No member of the NRC shall receive, either directly or indirectly, any remuneration or fees other than Director's fees or honorarium from the company	√		
6(3)	**Chairperson of the NRC**			
6(3)(a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	√		
6(3)(b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;			N/A

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
6(3)(c)	Chairperson of the NRC shall attend the AGM to answer the queries of the shareholders:	√		
6(4)	**Meeting of the NRC**			
6(4)(a)	The NRC shall conduct at least one meeting in a financial year;	√		
6(4)(b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC			No such emergency arises
6(4)(c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee.	√		
6(4)(d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes.	√		
6(5)	**Role of the NRC**			
6(5)(a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	√		
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors to run the company successfully;	√		
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and	√		
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;	√		
6(5)(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;	√		
6(5)(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;	√		
6(5)(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board;	√		
6(5)(b)(v)	Identifying company's needs for appointment of employees and determination their selection, transfer and promotion criteria.			
6(5)(b)(vi)	Developing, recommending and reviewing annually the company's human resources and training policies;	√		
6(5)(c)	The company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	√		

Condition No.	Title	Compliance Status (Put √ in the appropriate column)		Remarks
		Complied	Not Complied	
7	**External or Statutory Auditors**			
7(1)(i)	Appraisal or valuation services or fairness opinions;			Audit Report contains 02 qualified opinions and a response has been given in the Board of Directors' Report
7(1)(ii)	Financial information systems design and implementation;	√		
7(1)(iii)	Book-keeping or other services related to the accounting records or financial statements;	√		
7(1)(iv)	Broker-dealer services	√		
7(1)(v)	Actuarial services	√		
7(1)(vi)	Internal audit services	√		
7(1)(vii)	Any service that the Audit Committee determines;	√		
7(1)(viii)	Audit or certification services on compliance of corporate governance as required under condition no. 9(1)	√		
7(1)(ix)	Any other service that creates conflict of interest	√		
7(2)	Shareholding of partner or employees of external Audit firms	√		
7(3)	Presence of representative of external auditors in AGM/EGM	√		
8	**Maintaining a website by the company**			
8(1)	The company shall have an official website linked with the website of the stock exchange;	√		
8(2)	The company shall keep the website functional from the date of listing;	√		
8(3)	The company shall make available the detailed disclosures on its website as per listing regulations.	√		
9	**Reporting & Compliance of Corporate Governance**			
9(1)	Certificate of compliance regarding Corporate Governance Guidelines	√		
9(2)	Compliance auditor shall be appointed by the shareholders in the AGM	√		
9(3)	Compliance of conditions as per Annexure-C	√		

Report to the Shareholders of Samorita Hospital Limited
On compliance on the Corporate Governance Code

Certificate as per condition No. 1(5) (xxvii) of Corporate Governance Code of BSEC vide notification No. BSEC/CMRRCD/2006/158/207/Admin/80 dated June 03, 2018.

We have examined the compliance status to the Corporate Governance Code by **Samorita Hospital Limited** for the year ended on **June 30, 2025**. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 03, 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

(a) The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above-mentioned Corporate Governance Code issued by the Commission;

(b) The company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;

(c) Proper books and records have been kept by the company as required under the Companies Act, 1994, the securities laws and other relevant laws; and

(d) The governance of the company is satisfactory.

Place: Dhaka
Date: October 29, 2025

Md. Musfiqur Rahman FCA
Managing Partner
Mollah Quadir Yusuf & Co.
Chartered Accountants
ICAB Enrolment No: 1023

Report of the Audit Committee
For the year of June 30, 2025

Composition of the Audit Committee:

Sl. No.	Name of the Director	Position in Audit Committee
01	Prof. Dr. Mohammad Ridhwanul Haq	Chairman
02	Mr. Mojibul Islam	Member
03	Mrs. Shamsa Chowdhury	Member

Activities carried out during the year:

The Committee reviewed and discussed the procedure and task of the internal audit, financial report and the external audit report. The Committee found adequate arrangement to present a true and fair view of the activities and the financial status of the company and didn't find any material deviation, discrepancies or any adverse finding/observation in the areas of reporting.

(Prof. Dr. Mohammad Ridhwanul Haq)
Chairman
Audit Committee

Nomination and Remuneration Committee (NRC) report
For the year ended 30th June, 2025

In compliance with Corporate Governance Code 2018, the Board of Directors in its meeting held on January 29, 2019 constituted the Nomination and Remuneration Committee (NRC) to assist the Board in formulation of policy with regard to determining qualifications, positive attributes, experiences and independence of directors and top level executives. A brief of the NRC and its roles, responsibilities and functions are appended below:

Composition: The NRC of Samorita Hospital Limited comprises of 04 (four) members which include two Independent Directors. The Chairperson of the Committee is an Independent Director of the Company. The Company Secretary is the Secretary of the Committee. The members of the NRC are as follows.

01	Prof. Dr. Md. Ubaidul Kabir Chowdhury	Chairman
02	Mrs. Golam Fatima Tahera Khanam	Member
03	Prof. Dr. Riaz Ahmed Chowdhury	Member
04	Engr. Mostaque Ahmed Siddiqui	Member

Roles and responsibilities of the NRC are clearly defined in the Terms of Reference (ToR). The prime responsibilities of the NRC, among others, are as follows:

i) To formulate the criteria for determining the qualifications, positive attributes and independence of a director and recommend a policy to the Board relating to the remuneration of the directors and top-level executives, taking into account the following:

   a) the level and composition of remuneration should be reasonable and sufficient to attract, retain and motivate suitable directors and senior management to run the Company successfully.

   b) the relationship of remuneration to performance should be clear and meets appropriate performance benchmarks; and

   c) the remuneration to directors and top-level executive should involve a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the Company and its goals;

ii) To devise a policy on the Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;

iii) To identify persons who are qualified to become directors and who may be appointed in top-level executive positions in accordance with the criteria laid down and recommend their appointment and removal to the Board;

iv) To formulate the criteria for evaluation of the performance of independent directors and the Board;

v) To identify the Company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria;

vi) To develop, recommend and review annually the Company's human resources and training policies; and

vii) Assessing the leadership capabilities of the companies with a view to ensuring the ability of the company to compete effectively in the market in which it operates.

Committee meetings and attendance:

During the year 2024-2025, the NRC held 01 (one) meeting. The proceedings of the meeting is recorded in the minutes and reported to the Board. The attendance of the meeting is given below:

Name of Members	Position	Number of meetings attended
Prof. Dr. Md. Ubaidul Kabir Chowdhury	Independent Director and Chairman of the Committee	01
Prof. Dr. Riaz Ahmed Chowdhury	Director and Member of the Committee	01
Mrs. Golam Fatima Tahera Khanam	Director and Member of the Committee	01

Activities of Nomination and Remuneration Committee (NRC):

The Nomination and Remuneration Committee (NRC) carried out the following activities during the year 2024-2025:

- Confirmed the minutes of 9th Nomination and Remuneration Committee (NRC) meeting.
- Recommended for re-appointment of Prof. Dr. Mohammad Ridhwanul Haq as Independent Director and appointment of Mrs. Fahmida Sultana as female Independent Director of the Company.
- The committee reviewed the procedure for recruitment of employees of the Company and their remuneration, yearly increment, festival bonus etc.

(Prof. Dr. Md. Ubaidul Kabir Chowdhury)
Chairman
Nomination and Remuneration Committee

Annexure-A
[As per condition No. 1(5)(xxvi)]

Samorita Hospital Ltd.
Declaration by CEO and CFO

Date: October 18, 2025

The Board of Directors
Samorita Hospital Limited
89/1, Panthapath
Dhaka-1215.

Subject: Declaration on Financial Statements for the year ended on June 30, 2025.

Dear Sirs,

Pursuant to the condition No. 1(5)(xxvi) imposed vide the Commission's Notification No. BSEC/CMRRCD/ 2006-158/207/Admin/80 Dated: June 03, 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

(1) The Financial Statements of Samorita Hospital Limited for the year ended on June 30, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure there from has been adequately disclosed;

(2) The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, in order for the financial statements to reveal a true and fair view;

(3) The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;

(4) To ensure above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;

(5) Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and

(6) The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:-

(i) We have reviewed the financial statements for the year ended on June 30, 2025 and that to the best of our knowledge and belief:

(a) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(b) these statements collectively present true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws.

(ii) There are, to the best of knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or in violation of the code of conduct for the company's Board of Directors or its members.

Sincerely yours,

(Dr. A. B. M. Haroon) 18.10.2025
Chief Executive Officer (CEO)

18.10.2025
(Abu Noman Md. Khalid Hasan)
Chief Financial Officer (CFO)

Resume of Re-elected/Appointed Directors:



Prof. Dr. Riaz Ahmed Chowdhury
Director

Prof. Dr. Riaz Ahmed Chowdhury (Parvez) was born in January 1964 in a respectable Muslim family in Dhaka. Prof. Riaz obtained his MBBS Degree from Dhaka Medical College (Batch K- 38) in 1987. Then he obtained FCPS degree in Surgery from BCPS in 1997.

Prof. Riaz joined Bangladesh Medical College in the Department of Surgery in 1997. Currently he is working as a professor of the Department. He got higher training in Laparoscopy surgery from Singapore University Hospital. He travelled many countries including United Kingdom, United States, Thailand, India etc.



Mrs. Kishwar Jahan Sayeeda Banu
Director

A renowned philanthropist, Kishwar Jahan Sayeeda Banu, better known as K. J. S. Banu was born in January 05, 1945 in a respectable Muslim Family. She completed her Master`s degree from the University of Dhaka in 1966. She is the Director of Eastern Bank PLC. Beyond philanthropic works, she is also involved with various social development projects in Dhaka and Chattogram. Currently, she is the Chairman of the Abul Mansur Shaukat Ali Family Trust.

She has been actively involved in the Inner Wheel Club of Dhaka Midtown for a number of years. She has also been an active member of Gulshan Ladies Club, Uttara Ladies club, Dhaka Ladies club, Baridhara Diplomatic club and Gulshan Club.

She is also a Director of EBL Investments Limited, a fully owned subsidiary of EBL



Mrs. Golam Fatima Tahera Khanam
Director

Mrs. Golam Fatima Tahera Khanam is a Director of Samorita Hospital Ltd. She is an entrepreneur about 40 years of Business experience in various sectors. She was born in 1951 at Tangail in a prominent Muslim family. She completed B.A., LL.B. from Dhaka University. She is Vice-Chairman of Sandhani Life Insurance Co. Ltd., Mona Group of Industries, Purabi General Insurance Co. Ltd., City University, MH Samorita Hospital & Medical College and MH Samorita Dental College. Founder & Chairman of Alhaj Mockbul Hossain University College, MH Samorita Nursing College, Amico Laboratories Ltd., Panna Textile Mills Ltd. and Panna Spinning Mills Ltd. Also member of FBCCI, BGMEA, Red Crescent Society and Bangladesh Blind Welfare Association.

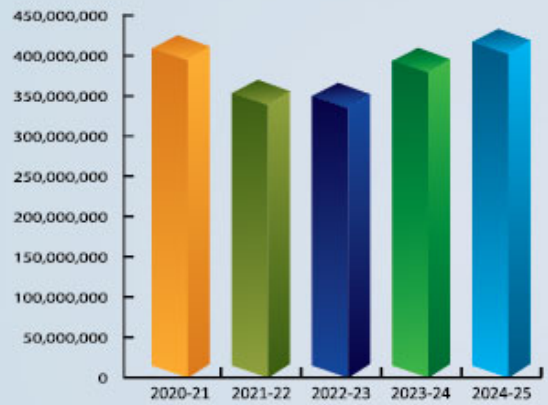


Mr. Shyamal Krishna Roy FCA
Independent Director

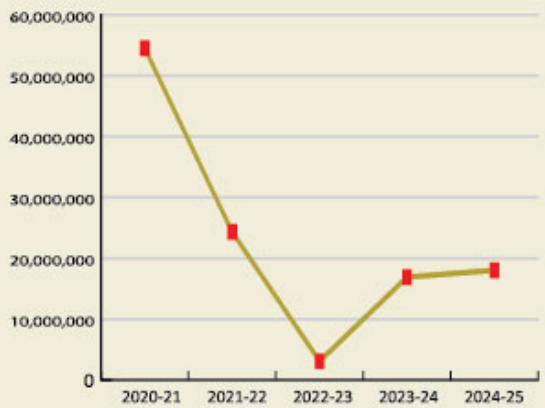
Mr. Shyamal Krishna Roy was born in a well-known Hindu family in 30th November 1974. He has more then 25 years of experience in Financial Accounting & Planning, Financial Management, Taxation, Management Accounting, MIS reporting, Operational and Financial Auditing and so on. He is a qualified Chartered Accountant and Fellow member of the Institute of Chartered Accountants of Bangladesh (ICAB). Currently he is working in M & J Group, one of the leading and fastest growing diversified business houses in Bangladesh as Head of Internal Control and Compliance. Mr. Roy is well conversant with Corporate Governance issues, Corporate Tax, Value Added Tax, Customs Act, Companies Act, Banking Companies Act, Securities & Exchange Commission Regulations, Cross-border Business and Fiscal Policy of Bangladesh.

PERFORMANCE INDICATORS

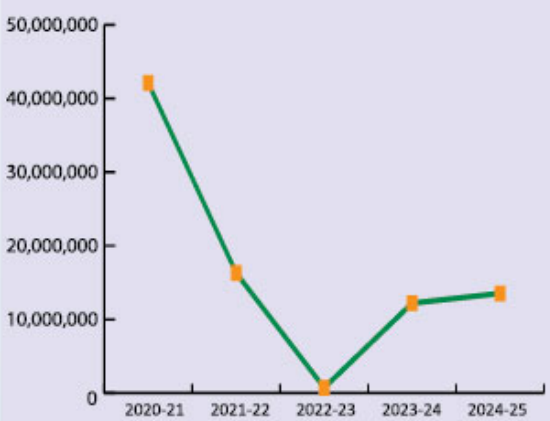
Revenue



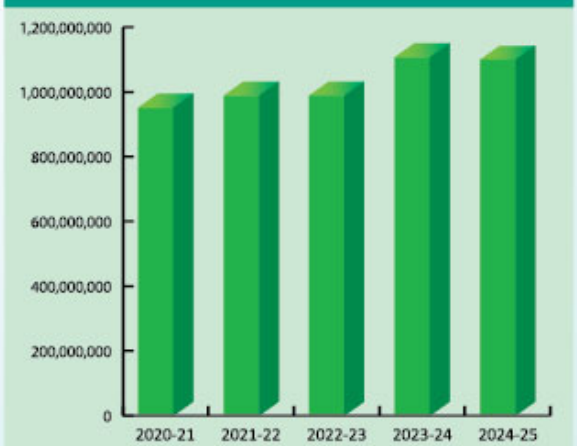
Net Profit before Tax

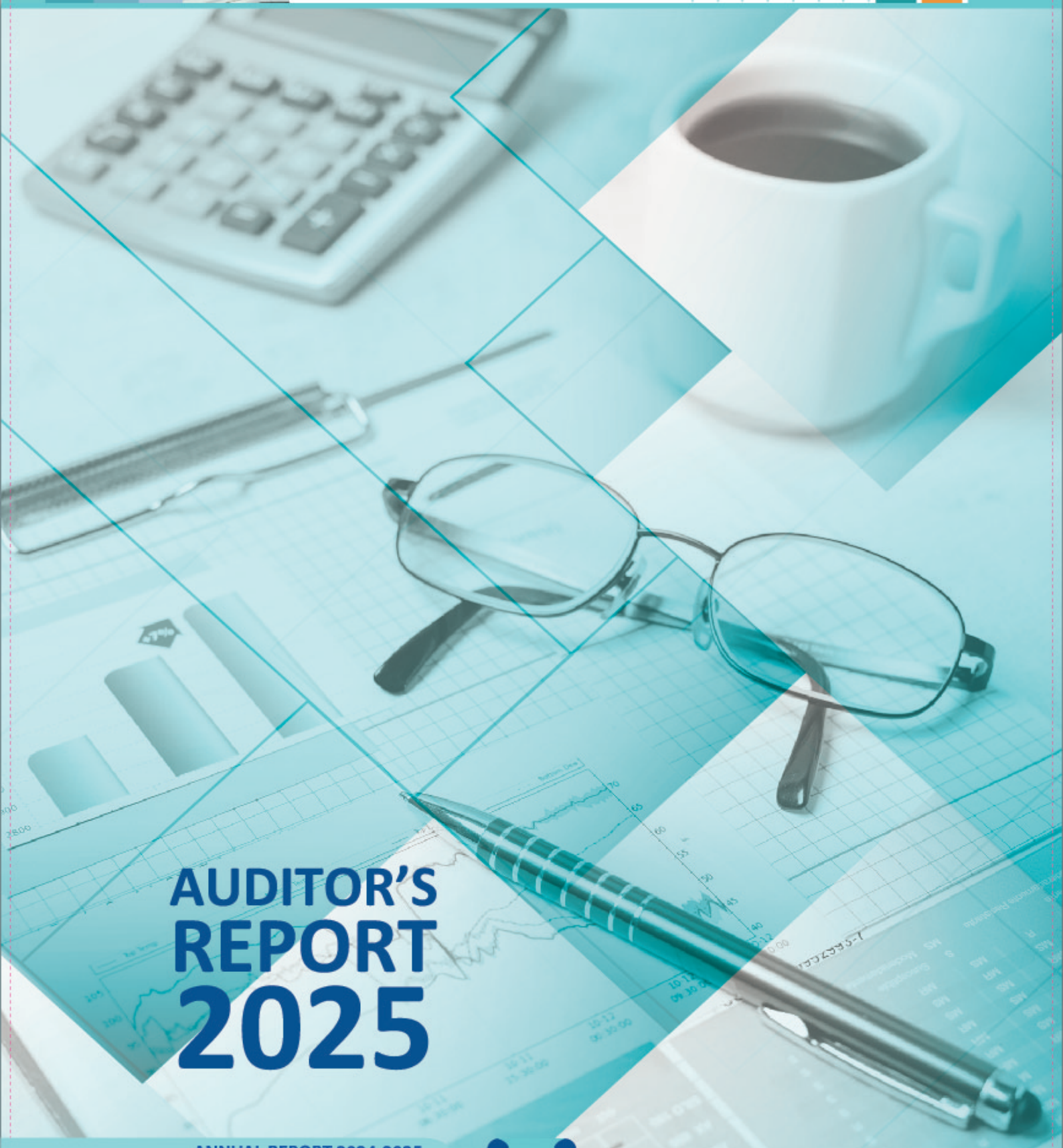


Net Profit after Tax



Fixed Assets





AUDITOR'S REPORT 2025

Independent Auditor's Report
To the Shareholders of Samorita Hospital Ltd.
Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the accompanying financial statements of Samorita Hospital Limited ("the Company"), which comprise the Statement of Financial Position as at 30 June 2025, and the Statement of Revenue and Profit or Loss and Other Comprehensive Income Account, Statement of Changes in Equity and Statement of Cash Flows for the year then ended and notes to the financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion Section of our report, the accompanying financial statements present fairly, all material respects, the financial position of the company as at 30 June 2025, and financial performance and its cash flow year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

Basis for Qualified Opinion

1. Non-compliance with the Bangladesh Labor Act-Worker's Profit Participation Fund Note-18.02

   The entity has recorded a provision of TK.18,160,841 for the Worker's Profit Participation Fund (WPPF). However, it has not established a Board of Trustees for the WPPF, which is a requirement under Section 235 of the Bangladesh Labor Act 2006 (amended in 2013).

2. Absence of Gratuity Provision

   The organization has not recognized any gratuity provision as required by the Bangladesh Labor Act,2006 (amended in 2013), particularly in accordance with Sections 19,20,22,26 and 27 which results in non-compliance with labor regulations and could potentially incur financial liabilities in the future.

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. Those matters were addressed in context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is produced in the context.

Risk	Our response to the risk
1. Revenue (Turnover)	
See note no. 25.00 to the financial statements	
At year end of the Company reported total revenue of BDT 401,365,663. The Company has multiple revenue units including Medical, Diagnostic and Pharmacy Unit. The company has complex terms of contracts which require significant management estimation and judgment in determining the timing of revenue recognition and measurement. Revenue is derived from several business segments and agreement with customers contain more than one performance obligation. Hence the management needs to determine the basis for allocating the consideration received between the separate performance obligations based on relative standard selling price. This matter is considered a key audit matter due to the level of judgement required to determine the timing of revenue recognition and measurement.	• Our audit procedures included, among others, the followings: • We evaluated the revenue recognition principles applied by the Company towards applicable accounting standards; • We evaluated the revenue recognition of different segments of revenue in relation to the terms of the service terms; • We tested the key controls over the calculation, authorization and approval of bills forwarded to customers and the capturing and recording of revenue transections; • We tested the timing of the revenue recognition; • We evaluated the appropriateness of the notes related to the Company's revenue; • We critically assessed manual journals posted to revenue to identify unusual or irregular items; and • Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.

2. Property, plant and equipment (PPE)	
See note no. 4.00 to the financial statements	
The carrying value of PPE as at 30 June 2025 was BDT. 1,092,855,691. Which is 91.22% of total assets. There are a number of areas where management judgment impacts the carrying value of PPE, and the related depreciation. These include: • Determining which costs meet the criteria for capitalization; • The estimation of economic useful lives and residual values assigned to property, plant and equipment. We identified the carrying value of property, plant and equipment as a key audit matter because of the high level of management judgement involved and because of its significance to the financial statements.	Our audit procedures to assess the carrying value of PPE included the followings: • assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of property, plant and equipment, including the key internal controls over the estimation of useful economic lives and residual values; • assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization; and evaluating management's estimation of useful economic lives and residual values by considering our knowledge of the business.

3. Valuation of Inventory	
See note no. 7.00 to the financial statements	
The Company had inventory of BDT 19,329,040 at 30 June 2025, held and across multiple product lines. Inventories are carried at the lower of cost and net realizable value. The company keep significant stock of medical and diagnostic parts and medicines at its service units and stores mostly at its business place. Inventory valuation and existence was a key audit matter because of store/ location that inventory was held and the judgement applied in the valuation of inventory.	We performed a number of audit procedures for inventory valuation and existence. The procedure included among any others the followings: • Evaluated and selected systems and processes for inventory and tested a sample of key controls for establishing volumes and cost; • Evaluated the stocking process in the selected stores and undertook our own test of control; • Tested, on a sample basis, stocks of materials to actual prices. Assessed the reasonableness of the product and service costing; • Compared the net realizable value obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories; • Participated in stock takes at a number of locations and tested the cut-off of deliveries in or out of inventory; and • Obtained the company's monitoring controls of slow movers and assessments of obsolescence as well as net selling prices.

Reporting on Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibilities of Management and Those Charged with Governance for the Financial Statement and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws 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.

Auditor's Responsibilities for the Audit of the Financial Statement

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 auditor's 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 statement.

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

- Identify and assess the risks of material misstatement of the financial statement, 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, misrepresentation, 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.
- Evaluate the appropriateness of accounting polices 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 doubts on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company 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 significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matter communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would be reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, and the Securities and Exchange Rules 2020 and relevant notifications issued by Bangladesh Securities and Exchange Commission and other applicable laws and regulations. We, as required by law, further report that:

a) We have obtained all the information and explanations which to the best of our knowledge and belief where necessary for the purpose of our audit and made due verification thereof;

b) In our opinion, proper books of accounts, records and other statutory books as required by law have been kept by the Samorita Hospital Limited so far as it appeared from our examinations of these books.

c) The Statement of Financial Position, and the Statement of Profit or Loss and Other Comprehensive Income and Statement of Changes in Equity and Statement of Cash Flows of the Company dealt with by the report are in agreement with the books of account and returns;

d) The expenditure was incurred for the purpose of the Company's business; and

22 October 2025
Dhaka

Signed for and on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
M. Mosharraf Hossain
FCAIPhDICISA|CPFA|CISM|PMP
Partner
ICAB Enrolment No.: 769
DVC #2510220769AS877771



FINANCIAL STATEMENTS 2025

SAMORITA HOSPITAL LIMITED
Statement of Financial Position
As at June 30, 2025

	Particulars	Notes	Amount in Taka	
			June 30, 2025	June 30, 2024
	ASSETS			
A.	**Non-current Assets**		**1,098,937,142**	**1,106,524,224**
	Property, Plant and Equipment	4.00	1,092,855,691	1,099,741,103
	Right of Use Assets	5.00	-	798,406
	Investment in Associates	6.00	6,081,451	5,984,715
B.	**Current Assets**		**99,040,323**	**109,515,134**
	Inventories	7.00	19,329,040	20,028,697
	Trade and Other Receivables	8.00	10,759,803	9,331,477
	Advance, Deposits and Prepayments	9.00	15,619,598	11,204,300
	Advance Income Tax	10.00	15,115,365	16,206,641
	Cash and Cash Equivalents	11.00	38,216,517	52,744,019
	Total Assets (A+B)		**1,197,977,465**	**1,216,039,358**
	EQUITY AND LIABILITES			
C.	**Shareholders' Equity**		**1,055,053,151**	**1,052,423,371**
	Paid-up Capital	12.00	218,008,970	218,008,970
	Retained Earnings	13.00	114,833,590	112,880,321
	Dividend Equalization Fund	13.01	4,241,531	3,565,020
	Revaluation Reserve	14.00	717,969,060	717,969,060
D.	**Non-current Liabilities**		**83,536,958**	**85,213,818**
	Deferred Tax Liabilities	15.00	83,536,958	84,953,293
	Lease Liability	16.01	-	-
	Long Term Loan	17.00	-	260,525
E.	**Current Liabilities**		**59,387,356**	**78,402,169**
	Trade and other Payables	18.00	36,234,030	34,514,425
	Lease Liability- current portion	16.01	-	890,484
	Long Term Loan- Current Portion	19.00	1,950,320	21,480,000
	Dividend Payable	20.00	-	-
	Withholding Vat & Tax Payable	21.00	24,652	790,806
	Provision and Accruals	22.00	11,680,977	10,974,934
	Provision for Income Taxes	23.00	8,162,487	8,471,863
	Unclaimed Dividend	24.00	1,334,890	1,279,657
	Total Liabilities (D+E)		**142,924,314**	**163,615,987**
	Total Equity and Liabilities (C+D+E)		**1,197,977,465**	**1,216,039,358**
	Net Assets Value Per Share (NAV)	38.00 (b)	**48.39**	**48.27**

The annexed notes from 1 to 53 and annexure "A to C" form an integral part of these financial statements.

Md. Shariful Islam
Company Secretary

Farida Bano
Director

Dr. A.B.M. Haroon
Managing Director

Signed in terms of separate report of even date annexed.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
M. Mosharraf Hossain
FCA|PhD|PMP|CPFA|CISM|CISA
Partner
ICAB Enrolment No: 769
DVC:2510220769AS877771

Date: 22 October 2025
Place: Dhaka

SAMORITA HOSPITAL LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		July 01, 2024 to June 30, 2025	July 01, 2023 to June 30,2024
Revenue	25.00	401,365,663	378,390,792
Direct Expenses	26.00	(168,586,465)	(153,499,363)
Gross Profit		**232,779,198**	**224,891,429**
Operating Expenses			
Administrative Expenses	27.00	(216,651,557)	(208,035,661)
Profit from Operations		**16,127,641**	**16,855,768**
Others Income		**2,819,988**	**905,996**
Share of Profit/ (loss) of Associate	6.01	96,736	41,174
Non-operating Income	29.00	5,483,103	6,302,118
Financial Expenses	28.00	(2,759,851)	(5,437,296)
Profit before Contribution to WPPF		**18,947,629**	**17,761,764**
Contribution to WPPF		(902,268)	(845,798)
Profit before Tax		**18,045,361**	**16,915,966**
Income Taxes		**(4,515,132)**	**(4,716,346)**
Current Tax	30.00	(5,931,467)	(5,770,343)
Deferred Tax	15.01	1,416,335	1,053,997
Profit after Tax		**13,530,229**	**12,199,620**
Earnings Per Share (EPS)	31.00	**0.62**	**0.56**

The annexed notes from 1 to 53 and annexure "A to C" form an integral part of these financial statements.

Md. Shariful Islam
Company Secretary

Farida Bano
Director

Dr. A.B.M. Haroon
Managing Director

Signed in terms of separate report of even date annexed.

Signed for & on behalf of
Aziz Halim Khair Choudhury
Chartered Accountants

Signed by:
M. Mosharraf Hossain
FCA|PhD|PMP|CPFA|CISM|CISA
Partner
ICAB Enrolment No: 769
DVC:2510220769AS877771

Date: 22 October 2025
Place: Dhaka

SAMORITA HOSPITAL LIMITED
Statement of Changes in Equity
For the year ended June 30, 2025

Particulars	Amount in Taka				
	Paid-up Capital	Retained Earnings	Dividend Equalization Fund	Revaluation Reserve	Total Equity
Balance as at July 01, 2024	**218,008,970**	**112,880,321**	**3,565,020**	**717,969,060**	**1,052,423,371**
Net profit after tax for the year	-	13,530,229	-	-	**13,530,229**
Transfer to Dividend Equalization Fund	-	(676,511)	676,511	-	-
Dividend Paid	-	(10,900,449)	-	-	**(10,900,449)**
Balance as at June 30, 2025	**218,008,970**	**114,833,590**	**4,241,531**	**717,969,060**	**1,055,053,151**

For the year ended June 30, 2024

Particulars	Amount in Taka				
	Paid-up Capital	Retained Earnings	Dividend Equalization Fund	Revaluation Reserve	Total Equity
Balance as at July 01, 2023	**198,189,970**	**121,109,682**	**2,955,039**	**636,825,955**	**959,080,646**
Net profit after tax for the year	-	12,199,620	-	-	**12,199,620**
Transfer to Dividend Equalization Fund	-	(609,981)	609,981	-	-
Revaluation gain	-	-	-	124,098,696	**124,098,696**
Transferred to defered tax Liability	-	-	-	(42,955,591)	**(42,955,591)**
Dividend Paid	19,819,000	(19,819,000)	-	-	-
Balance as at June 30, 2024	**218,008,970**	**112,880,321**	**3,565,020**	**717,969,060**	**1,052,423,371**

Md. Shariful Islam
Company Secretary

Farida Bano
Director

Dr. A.B.M. Haroon
Managing Director

Date: 22 October 2025
Place: Dhaka

SAMORITA HOSPITAL LIMITED
Statement of Cash Flows
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
A. Cash Flows from Operating Activities			
Cash Receipts from Customers and Others	32.00	404,634,575	383,630,512
Cash Paid to Suppliers and Employees	33.00	(362,019,765)	(333,853,671)
Cash Generated from Operations		**42,614,810**	**49,776,841**
Income Tax Paid	34.00	(5,149,567)	(5,329,427)
Net Cash Flows/(Used in) from Operating Activities		**37,465,243**	**44,447,414**
B. Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment	35.00	(21,057,384)	(17,795,799)
Bank Interest		1,225,803	723,455
FDR Interest		110,051	1,591,517
Proceeds from Sale of Fixed Assets		54,000	550,000
Net Flows/(Used in) Provided in Investing Activities		**(19,667,530)**	**(14,930,827)**
C. Cash Flow from Financing Activities			
Payment of Bank Loan		(21,480,000)	(21,445,000)
Unclaimed Dividend	36.00	55,233	306,194
Dividend Paid	37.00	(10,900,449)	-
Net Flows/(Used in) Provided in Financing Activities		**(32,325,216)**	**(21,138,806)**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(14,527,503)	8,377,781
Cash and Cash Equivalents at Beginning of the Years		52,744,019	44,366,238
Cash and Cash Equivalents at End of the Years		**38,216,517**	**52,744,019**
Net Operating Cash Flows Per Share (NOCFPS)	38.00 (d)	**1.72**	**2.04**

Md. Shariful Islam
Company Secretary

Farida Bano
Director

Dr. A.B.M. Haroon
Managing Director

Date: 22 October 2025
Place: Dhaka

SAMORITA HOSPITAL LIMITED
Notes to the Financial Statements
As at and for the year ended June 30, 2025

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

1.01 Company Profile

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

The Company went for public issue of share in 1996 and it's shares are listed with the Stock Exchange of Bangladesh.

1.02 Address of Registered Office and Principal place of Business

The Company's registered office and principal place of business is at 89/1, Panthapath, Dhaka -1215.

1.03 Principal Activities and Nature of Operation

The Company provides general hospital services.

1.04 Investments in Associates

The Company's investment in associate company is accounted for in the Financial Statements using the Equity Method in accordance with IAS-28 "Investments in Associates and Joint Ventures". Investment in an associate is initially recognized at cost and the carrying amount is increased or decreased to recognize the investor's share of the profit or loss of the investee after the date of acquisition. The investor's share of investee's profit or loss is recognized in the investors profit or loss.

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

2.01 Accounting Convention (Measurement IASs)

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

2.02 Statement of Compliance

The Financial Statements have been prepared in accordance with the applicable International Financial Reporting Standards (IFRSs), and The Companies Act 1994 and Securities & Exchange Rules 2020. The title and format of these Financial Statements follow the requirements of IFRS which are to some extent different from those prescribed by the Companies Act. However, such differences are not material and management views IFRS titles and format give better presentation to the shareholders.

2.03 Components of the Financial Statements

According to the International Accounting Standard (IAS) 1 "Presentation of Financial Statements", the complete set of Financial Statements include the following components:

i) Statement of Financial Position as at June 30, 2025

ii) Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30, 2025

iii) Statement of Changes in Equity for the year ended June 30, 2025

iv) Statement of Cash Flows for the year ended June 30, 2025

v) Notes to the Financial Statements for the year ended June 30, 2025

2.04 Reporting Currency and Level of Precision

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

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

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

2.06 Reporting Period

The company's accounting year is July-June and this Financial Statements are prepared covering the period of one year from 01 July 2024 to 30 June 2025.

2.07 IAS-34 Interim Financial Reporting

We have prepared and submitted interim Financial Statements to the regulatory bodies and the shareholders as well. The interim Financial Statements have been prepared in compliance with International Accounting Standard. Form and contents of the interim Financial Statements are in consistent of the Annual Financial Statements.

2.08 Comparative Information

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

2.09 Recognition of Property, Plant and Equipment and Depreciation

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

Depreciation

Depreciation on all other property, plant and equipment are computed using the reducing balance method in amounts sufficient to write off depreciable assets over their estimated useful economic life. Depreciation has been charged to administration expenses consistently.

Asset Type	Depreciation Rates	
	June 30, 2025	June 30, 2024
Building	5%	5%
Electric Equipment	20%	20%
Laboratory Equipment	20%	20%
Surgical Equipment	18%	18%
X-Ray Equipment	20%	20%
Furniture & Fixture	10%	10%
Motor Vehicles	20%	20%
Telephone Installation	18%	18%
Lift	18%	18%
Generator	18%	18%
Medical Equipment	18%	18%
Medical Oxygen System	18%	18%
Electric Installation	18%	18%
Water Installation	18%	18%

2.10 Revaluation of Freehold Land

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

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

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

2.11 Inventories

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

2.12 Financial Instruments

2.12.1 Financial Assets

All financial assets that are within the scope of IFRS 9 are required to be measured at amortized cost or fair value, with movements through other comprehensive income or the income statement on the basis of Samorita Hospital Ltd.'s business model for managing the financial assets and the contractual cash flow characteristics of the financial assets.

Trade receivables

Trade receivables are recognized and stated at original invoiced amounts and carried at anticipated realizable values. Bad debts are written off when it is established that they are irrecoverable. During the year under review receivables of Tk. 66,248 considered bad and Provided in the accounts.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash in hand, balances with banks and financial institutions, and highly liquid investments with maturities of three months or less when acquired. They are readily convertible into known amounts of cash.

2.12.2 Financial liabilities

Borrowings

All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. Borrowings are subsequently carried at amortized cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognized as a charge to the income statement over the period of the relevant borrowing.

Trade payables

Trade payables are recognized initially at fair value.

2.12.3 Financial Risk Management

Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

The Company's approach toward managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, management ensures that it has sufficient cash and cash equivalents to meet expected operational expenses.

Market risk

Samorita Hospital Ltd. takes on exposure to market risks, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risks arise from open positions in interest rate and currency, all of which are exposed to general and specific market movements and changes in the level of volatility of market rates or prices such as interest rates, credit spreads and foreign exchange rates.

2.13 Creditors and Accrued Expenses

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

2.14 Taxation

Income tax expenses comprise current and deferred taxes. Income taxes are recognized in statement of profit or loss and other comprehensive income except to the extent that relates to items recognized directly in equity or in other comprehensive income. The Company is a publicly traded Company. As per the Income Tax Ordinance, 1984 & Income Tax Act-2023, provision for Tax has been made at the existing rate of 22.5% in respect of business income.

Current Tax

Provision for current income tax has been made as per prescribed rate in the Finance Act, 2022 on the accounting profit made by the company after considering some of the add backs to income and disallowances of expenditure as per income tax laws in compliance with IAS-12: " Income Taxes".

Deferred Tax

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

2.15 Revenue Recognition

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

Interest income

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

Dividend income on shares

Dividend income on shares is recognized when the shareholders' right to receive payment is established which is usually when dividend is declared and ascertained at record date.

Non operating income

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

2.16 Proposed Dividend

In accordance with IAS -10 "Events after the Reporting Period" Dividend proposed or declared after the reporting date but before approval of the Financial Statements are disclosed in note no.-49.

2.17 Earnings per Share (EPS)

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

2.18 Statement of Cash Flows

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

2.19 Additional information on Financial Statements

a. Responsibility for Preparation and Presentation of Financial Statements

The Board of Directors is responsible for the Preparation and Presentation of Financial Statements under Section 183 of the Companies Act, 1994 and as per the provisions of the framework for the "Presentation of Financial Statements" issued by the International Accounting Standards Committee (IASC).

b. Compliance with Local Laws

The Financial Statements have been prepared in compliance with requirements of the Companies Act 1994, the Securities and Exchange Act 1993, the Securities and Exchange Rule 2020 and other relevant local laws and rules.

c. Compliance with International Financial Reporting Standards (IFRSs)

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

2.20 Events after reporting date

All material events occurring after the reporting date are considered and where necessary, adjusted for or disclosed. Final dividend is recognized when it is approved by the shareholders. Dividend payable to the company's shareholders is recognized as a liability and deducted from the shareholder's equity in the period in which the shareholder's right to receive payment is established.

2.21 Contingent liability

Contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

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

2.22 **General**

Other assets shown in note 11.03 of Previous year is shown in note 11.00 in the current year.

3.00 Compliance Report on International Accounting Standards (IAS) & International Financial Reporting Standards (IFRS)

Name of the IAS	IAS no.	Status
Presentation of Financial Statements	1	Complied
Inventories	2	Complied
Statement of Cash Flows	7	Complied
Accounting Policies, Changes in Accounting Estimates and Errors	8	Complied
Events after the Reporting Period	10	Complied
Income Taxes	12	Complied
Property, Plant and Equipment	16	Complied
Employee Benefits	19	Complied
Accounting for Government Grants and Disclosure of Government Assistance	20	N/A
The Effects of Changes in Foreign Exchange Rates	21	N/A
Borrowing Costs	23	Complied
Related Party Disclosures	24	Complied
Accounting and Reporting by Retirement Benefit Plans	26	N/A
Separate Financial Statements	27	N/A
Investments in Associates and Joint Ventures	28	Complied
Financial Instruments: Presentation	32	Complied
Earnings per Share	33	Complied
Interim Financial Reporting	34	Complied
Impairment of Assets	36	Complied
Provisions, Contingent Liabilities and Contingent Assets	37	Complied
Intangible Assets	38	N/A
Investment Property	40	N/A
Agriculture	41	N/A

Name of the IFRS	IFRS no.	Status
First time Adoption of International Financial Reporting Standards	1	N/A
Share-based Payment	2	N/A
Business Combinations	3	N/A
Non-current Assets Held for Sale and Discontinued Operations	5	N/A
Exploration for and Evaluation of Mineral Resources	6	N/A
Financial Instruments: Disclosures	7	Complied
Operating Segments	8	Complied
Financial Instruments	9	Complied
Consolidated Financial Statements	10	N/A
Joint Arrangements	11	N/A
Disclosure of Interests in Other Entities	12	Complied
Fair Value Measurement	13	Complied
Regulatory Deferral Accounts	14	N/A
Revenue From Contracts with Customers	15	Complied
Leases	16	Complied
Insurance Contracts	17	N/A

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
4.00	**Property, Plant and Equipment**		
	Cost		
	Opening balance July 01, 2024	1,450,517,563	1,310,398,640
	Add: Addition during the year	17,396,134	143,894,495
	Disposal/Adjustment during the year	(3,204,121)	(3,775,572)
	Closing Balance June 30, 2025	**1,464,709,576**	**1,450,517,563**
	Depreciation		
	Opening balance July 01, 2024	350,776,460	330,534,325
	Add: Charged during the year	24,000,556	23,651,398
	Disposal/Adjustment during the year	(2,923,131)	(3,409,263)
	Closing Balance June 30, 2025	**371,853,885**	**350,776,460**
	WDV as on June 30, 2025	**1,092,855,691**	**1,099,741,103**
	Details are shown in annexure- A		
5.00	**Right of Use Assets**		
	Cost		
	Opening balance July 01, 2024	4,790,417	4,790,417
	Add: Addition during the year	-	-
	Closing Balance June 30, 2025	**4,790,417**	**4,790,417**
	Amortization		
	Opening balance July 01, 2024	3,992,011	2,395,207
	Add: Charged during the year	798,406	1,596,804
	Disposal/Adjustment during the year	-	-
	Closing Balance June 30, 2025	**4,790,417**	**3,992,011**
	Written down value as on June 30, 2025	-	**798,406**
6.00	**Investment in Associates**		
	Opening balance	5,984,715	5,943,541
	Share of Profit/ (Loss) for the year(Note:6.01)	96,736	41,174
	Closing Balance June 30, 2025	**6,081,451**	**5,984,715**
6.01	**Share of income /(loss) of Associate:**		
	Net Profit / (loss) of Associate company 30 June 2025	214,968	91,498
		214,968	91,498
	Share of Profit / (loss) of Associate company (45% of Tk.214,968)	**96,736**	**41,174**
	Above Investment has been shown on the basis of audit report of the Imaging services Ltd. (Associate company) for the year ended June 30 , 2025 in accordance with IAS-28.		
7.00	**Inventories**		
	Medical Services (Note:7.01)	4,333,132	4,224,111
	Diagnostics(Note:7.02)	2,936,917	3,915,124
	Pharmacy (Note:7.03)	12,058,991	11,889,462
	Closing Balance June 30, 2025	**19,329,040**	**20,028,697**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
7.01	**Medical Services**		
	O. T. Materials	91,793	85,171
	Linen Materials	823,420	742,189
	Medical Oxygen	40,806	91,530
	Printing Materials	1,713,182	1,601,424
	Stationary Materials	430,011	403,257
	Diet Material	165,839	150,841
	Cleaning materials	136,990	127,275
	Electrical Materials	465,836	454,609
	Business Promotion Materials	15,120	79,020
	Floor Material	62,514	84,187
	Repair Materials	387,621	404,608
	Closing Balance June 30, 2025	**4,333,132**	**4,224,111**
7.02	**Diagnostic**		
	Pathology Materials	2,729,511	3,658,190
	X- Ray Materials	142,500	207,023
	USG Materials	19,910	25,244
	Echo Color Doppler Materials	5,531	3,065
	ECG & EEG Materials	32,812	16,982
	Endoscopy Materials	6,653	4,620
	Closing Balance June 30, 2025	**2,936,917**	**3,915,124**
7.03	**Pharmacy**		
	Medicine	12,058,991	11,889,462
	Closing Balance June 30, 2025	**12,058,991**	**11,889,462**
8.00	**Trade and Other Receivables**		
	Receivable from Undischarged Patients	6,031,620	4,366,263
	Receivable from Discharged Patient (Note: 8.01)	1,266,387	1,031,759
	Receivable from Out Door Patient (Note :8.02)	473,631	907,683
	Receivable from Pathology Out	33,424	45,164
	Rent Receivable	426,805	290,125
	Receivable from FDR Interest	50,903	27,408
	Receivable from Institution (Note: 8.03)	2,477,033	2,663,075
	Closing Balance June 30, 2025	**10,759,803**	**9,331,477**
	Ageing schedule of receivables		
	Receivable ageing:		
	Invoiced 1-30 days	6,920,158	5,760,719
	Invoiced 31-90 days	1,620,131	907,683
	Invoiced 91-360 days	1,864,759	2,663,075
	Invoiced more than 360 days	354,755	-
	Total receivables	**10,759,803**	**9,331,477**
8.01	**Receivable from Discharged Patient**	1,332,635	3,051,559
	Less: Writen off	66,248	2,019,800
	Closing Balance June 30, 2025	**1,266,387**	**1,031,759**
8.02	**Receivable from Out Door Patient**	473,631	907,683
	Less: Written off	-	-
	Closing Balance June 30, 2025	**473,631**	**907,683**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
8.03	**Receivable from Institution**		
	MetLife American Life Insurance Company	19,274	80,930
	Chartered Life Insurance PLC	57,673	160,110
	Delta Life Insurance Company Ltd	52,529	10,506
	Pragati Life Insurance Company Ltd	162,590	371,773
	ICDDRB	-	161,687
	Jamuna Life Insurance Company Ltd	119,556	442,702
	Intercontinental Dhaka	-	119,550
	The Pan Pacific Sonargaon Dhaka	48,874	196,478
	Gardian Life Insurance Company Ltd	124,511	29,446
	Amanat Shah Lungi	-	24,760
	M.H. Samorita Hospital & Medical College	1,892,026	1,065,133
	Closing Balance June 30, 2025	**2,477,033**	**2,663,075**
9.00	**Advance, Deposits and Prepayments**		
	Advances (Note - 9.01)	6,629,359	1,972,477
	Security and Deposits (Note: 9.02)	1,537,750	1,537,750
	Prepayments (Note-9.03)	7,452,489	7,694,073
	Closing Balance June 30, 2025	**15,619,598**	**11,204,300**
9.01	**Advances:**		
	Advance Salary to Employee and Staff	1,363,459	420,500
	Advance Against Works	229,650	546,824
	Advance for Capital Item	4,661,250	1,000,000
	Advance Vat	375,000	-
	Advance for Purchases	-	5,153
	Closing Balance June 30, 2025	**6,629,359**	**1,972,477**
9.02	**Deposits**		
	Deposit for Telephone Installation	117,000	117,000
	Security Money against Nurse Hostel	800,000	800,000
	Security Money to Titas Gas Ltd.	218,250	218,250
	Security Money to CDBL	200,000	200,000
	Security Money to DESA	202,500	202,500
	Closing Balance June 30, 2025	**1,537,750**	**1,537,750**
9.03	**Prepayments**		
	Insurance Premium	216,654	220,800
	Festival Bonus	7,005,997	7,223,566
	Annual Fees	229,838	249,707
	Closing Balance June 30, 2025	**7,452,489**	**7,694,073**
10.00	**Advance Income Tax**		
	Opening Balance	16,206,641	13,528,106
	Addition during the year (Note: 10.01)	3,798,961	5,329,427
		20,005,602	**18,857,533**
	Adjusted during the year (Note -10.02)	4,890,237	2,650,892
	Closing Balance June 30, 2025	**15,115,365**	**16,206,641**
10.01	**Addition during the year**		
	Financial Year 2024-2025 {Note:10.01(A)}	3,798,961	4,419,736
	Previous Financial Year	-	909,691
	Closing Balance June 30, 2025	**3,798,961**	**5,329,427**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
10.01(A)			
	U/S-154	3,100,000	3,500,000
	AIT on Vehicle	255,000	255,000
	TDS on Bank Deposit	277,646	463,384
	TDS on Rental Income	166,315	201,352
	Financial Year 2024-2025	**3,798,961**	**4,419,736**
10.02	**Adjustment during the year**		
	Financial Year 2023-2024	4,890,237	2,650,892
	Closing Balance June 30, 2025	**4,890,237**	**2,650,892**
11.00	**Cash and Cash Equivalents**		
	Cash in hand	1,411,456	670,025
	Cash at Bank (Note : 11.01)	31,038,308	48,777,153
	FDR Accounts (Note : 11.02)	2,000,000	-
	Other Assets (Note: 11.03)	3,766,753	3,296,841
	Closing Balance June 30, 2025	**38,216,517**	**52,744,019**
11.01	**Cash at bank**		
	Prime Bank Ltd. STD - A/C No.14131050002340	1,672,350	15,802,450
	Agrani bank Ltd. STD - A/C No. 0200001200158	1,336,015	1,280,782
	Agrani Bank Ltd. C/D - A/C no. 200001192707	8,047,831	2,703,877
	Southeast Bank Ltd. C/D - A/C No 11100006631	2,262,235	299,470
	City Bank STD- 3101454023001	6,677,535	614,536
	Dutch Bangla Bank SND 2551201075	805,315	3,432,560
	Mutual Trust Bank SND-00030320002249	118,052	132,179
	Pubali Bank Ltd. STD - A/C No.3781102000012	133,897	95,242
	Pubali Bank Ltd. STD - A/C No.3781102000957	634,114	23,500,650
	Pubali Bank Ltd. STD - A/C No.3781102001086	7,913,970	-
	Eastern Bank SND-1061350410648	534,065	846,169
	BKash	299,500	17,500
	Master Card (Note: 11.01.01)	603,429	51,738
	Closing Balance June 30, 2025	**31,038,308**	**48,777,153**
11.01.01	**Master Card**		
	POS Machine of City Bank , Merchant ID-9101420651	136,652	15,302
	POS Machine of Pubali Bank , Merchant ID: 473781000155000	92,030	-
	POS Machine of Dutch Bangla Bank , Merchant ID-000592550970300	374,747	36,436
		603,429	**51,738**
11.02	**FDR Accounts**		
	Southeast Bank FDR A/C 1224300047728	2,000,000	-
	Closing Balance June 30, 2025	**2,000,000**	**-**
	*FDR having maturity within three months have been reclassified as cash and cash equivalents.		
11.03	**Other Assets**		
	Social Islami Bank Ltd. STD - A/C No.1360000576	150,017	147,709
	Union Bank CD-131010006125	14,515	97,588
	Union Bank SND-0621210000259	2,102,221	413,331
	Union Bank FDR A/C 0622030013964	1,500,000	2,638,213
		3,766,753	**3,296,841**

*Status of bank A/C No. 1360000576 of Social Islami Bank Ltd. is Dormant.

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
12.00	**Share Capital**		
	Authorized Capital:		
	50,000,000 Ordinary Shares @ Tk. 10.00 each	**500,000,000**	**500,000,000**
	Issued, Subscribed and Paid up Capital:		
	6,000,000 Ordinary Shares @ Tk. 10.00 each fully paid-up in cash	60,000,000	60,000,000
	600,000 Bonus Shares @ Tk. 10.00 each for the year 2003-2004	6,000,000	6,000,000
	990,000 Bonus Shares @ Tk. 10.00 each for the year 2008-2009	9,900,000	9,900,000
	1,214,400 Bonus Shares @ Tk. 10.00 each for the year 2010-2011	12,144,000	12,144,000
	1,584,792 Bonus Shares @ Tk. 10.00 each for the year 2011-2012	15,847,920	15,847,920
	3,116,757 Bonus Shares @ Tk. 10.00 each for the year 2012-2013	31,167,570	31,167,570
	1,350,594 Bonus Shares @ Tk. 10.00 each for the year 2013-2014	13,505,940	13,505,940
	1,485,654 Bonus Shares @ Tk. 10.00 each for the year 2015-2016	14,856,540	14,856,540
	1,634,219 Bonus Shares @ Tk. 10.00 each for the year 2016-2017	16,342,190	16,342,190
	898,820 Bonus Shares @ Tk. 10.00 each for the year 2018-2019	8,988,200	8,988,200
	943,761 Bonus Shares @ Tk. 10.00 each for the year 2021-2022	9,437,610	9,437,610
	19,81,900 Bonus Shares @ Tk. 10.00 each for the year 2022-2023	19,819,000	19,819,000
	Total: 2,18,00,897 shares @ Tk. 10.00 each	**218,008,970**	**218,008,970**

a. Shareholding Position as on June 30, 2025 is as under :

Classes of Shareholders	2024-2025		2023-2024	
	No. of Shares	%	No. of Shares	%
Sponsors	3,756,231	17.23	3,756,231	17.23
Financial Institution	3,752,290	17.21	3,101,118	14.22
ICB Investor Account	1,250	0.01	1,250	0.01
General Public	14,290,576	65.54	14,941,748	68.53
Foreign Investors	550	0.01	550	0.01
Total	**21,800,897**	**100.00**	**21,800,897**	**100.00**

b Distribution Schedule-Disclosures under the listing regulations of Dhaka Stock Exchange PLC.and Chittagong Stock Exchange PLC.:

Shareholding Range	2024-2025			2023-2024	
	No. of Shares	%	No. of Share holders	No. of Shares	%
Less Than- 500	352,251	1.61	2,091	337,834	1.55
501-5000	2,591,526	11.89	1,540	2,602,251	11.94
5001-10000	1,309,932	6.01	180	1,200,560	5.51
10001-20000	1,246,444	5.72	88	1,108,646	5.09
20001-30000	665,072	3.05	27	628,401	2.88
30001-50000	741,224	3.40	19	842,377	3.86
50001-100000	848,848	3.89	11	1,134,316	5.20
100001-1000000	8,617,497	39.53	27	8,393,409	38.50
Over 1000000	5,428,103	24.90	3	5,553,103	25.47
Total	**21,800,897**	**100.00**	**3,986**	**21,800,897**	**100.00**

c. Market Price

These shares are listed in Dhaka Stock Exchange PLC. and Chittagong Stock Exchange PLC. On June 30, 2025 each share was quoted at tk. 56.50 in Dhaka Stock Exchange PLC. and at Tk. 55.90 in Chittagong Stock Exchange PLC.

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
13.00	**Retained Earnings**		
	Opening Balance	112,880,321	121,109,682
	Total Comprehensive Income for the year	13,530,229	12,199,620
	Dividend Accounts	(10,900,449)	-
	Transfer to Share Capital	-	(19,819,000)
		115,510,101	**113,490,302**
	Transferred To Dividend Equalization Fund (note: 13.01)	(676,511)	(609,981)
	Closing Balance June 30, 2025	**114,833,590**	**112,880,321**
13.01	**Dividend Equalization Fund**		
	Opening Balance	3,565,020	2,955,039
	Financial Year 2024-25	676,511	609,981
	Closing Balance June 30, 2025	**4,241,531**	**3,565,020**

In 188th meeting of the Board of Directors held on July 18, 2020 it was agreed in principle to form a Dividend Equalization fund. Thereafter the Audit Committee in its 63rd Meeting held on January 23, 2021 recommended to transfer 3% -5% of net profit of the company to Dividend Equalization fund every year which was approved by the Board in its 192nd meeting held on April 27, 2021 unanimously.

14.00	**Revaluation Reserve**		
	Opening Balance	717,969,060	636,825,955
	Revaluation gain of land	-	124,098,696
	Transferred to defered tax Liability	-	(42,955,591)
		717,969,060	**717,969,060**
	Details are shown in note: 2.10		
14.01	**Movement in deferred tax Liability**		
	Closing Balance	70,747,591	70,747,591
	Opening Balance	70,747,591	27,792,000
		-	**42,955,591**
15.00	**Deferred Tax Liabilities**		
	Opening Balance	84,953,293	43,051,699
	Transferred from revaluation Reserve	-	42,955,591
	Provision made during the year for temporary difference(Note:15.01)	(1,416,335)	(1,053,997)
	Closing Balance June 30, 2025	**83,536,958**	**84,953,293**
15.01	**Deferred tax liability is arrived at as follows**		
i.	**Deferred tax on PPE**		
	Carrying amount (Accounting base)	304,139,036	311,024,448
	Carrying amount (Tax base)	(245,768,187)	(247,071,201)
	Taxable/(deductible) temporary difference	58,370,848	63,953,247
	Permanent differences	(414,950)	(414,950)
	Net Taxable/(deductible) temporary difference	57,955,898	63,538,297
	Deferred tax Liability/(Assets) @ 22.50%	**13,040,077**	**14,296,117**
ii.	**Deferred tax on Right of Use Assets**		
	Carrying amount (Accounting base)	-	798,406
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	-	798,406
	Deferred tax Liability/(Assets) @ 22.50%	**-**	**179,641**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
iii.	**Deferred tax on Lease Liabilities**		
	Carrying amount (Accounting base)	-	-
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	-	-
	Deferred tax Liability/(Assets) @ 22.50%	-	-
iv.	**Deferred tax on share of profit on Investments**		
	Carrying amount (Accounting base)	6,081,451	5,984,715
	Carrying amount (Tax base)	7,335,000	7,335,000
	Taxable/(deductible) temporary difference	(1,253,549)	(1,350,285)
	Deferred tax Liability/(Assets) @ 20%	**(250,710)**	**(270,057)**
v.	**Deferred tax on revaluation of property, plant and equipment:**		
	Carrying amount (Accounting base)	884,344,886	884,344,886
	Carrying amount (Tax base)	-	-
	Taxable/(deductible) temporary difference	884,344,886	884,344,886
	Deferred tax Liability/(Assets) @ 8%	**70,747,591**	**70,747,591**
	Total deferred tax liability as on June 30, 2025	**83,536,958**	**84,953,292**
	Movement of Deferred Tax on PL Items		
	Opening Deferred Tax Liability	**14,205,702**	**15,259,699**
	Expense/(Income) during the year	(1,416,335)	(1,053,997)
	Closing Deferred Tax Liability	**12,789,367**	**14,205,702**
16.00	**Lease Liability**		
	Opening Balance	**890,484**	**2,556,041**
	Addition during the year	-	-
	Finance costs during the year	16,716	148,843
	Payments during the year	(907,200)	(1,814,400)
	Closing Liability	-	**890,484**
16.01	**Lease Liability**		
	Lease Liability-Current	-	890,484
	Lease Liability-Non Current	-	-
		-	**890,484**
17.00	**Long Term Loan:**		
	Term Loan A/C 1712		
	a. Principal Amount		
	Opening Balance	21,740,525	39,773,078
	Addition during the year	-	-
		21,740,525	**39,773,078**
	Repayment	(19,790,205)	(18,032,553)
		1,950,320	**21,740,525**
	b. Interest Amount		
	Opening Balance	-	-
	Addition during the year	1,689,795	3,412,447
		1,689,795	**3,412,447**
	Repayment	(1,689,795)	(3,412,447)
		-	-
		1,950,320	**21,740,525**
	Long Term loan (Current Portion)	(1,950,320)	(21,480,000)
	Closing Balance June 30, 2025	-	**260,525**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Term Loan A/C. No. 001271300001712:		
	This represents the 8 years term loan of Tk. 5.5 crore taken from Southeast Bank Limited, Dhanmondi Branch, Dhaka at 14.50% interest for expansion of modern OT, installation of new diagnostic equipment.		
	All fixed and floating assets are mortgaged against long term loan.		
18.00	**Trade and Other Payables**		
	Advance Receipt from Patient	2,500,000	2,182,500
	Advance Receipt from rental building	157,000	151,500
	Current Liability for Expenses	626,913	677,047
	Current Liabilities for Supply (Note-18.01)	14,789,276	14,885,232
	Workers profit participation fund (Note: 18.02)	18,160,841	16,618,146
	Closing Balance June 30, 2025	**36,234,030**	**34,514,425**
18.01	**Current Liabilities for Supply**		
	Medicine Bills	5,313,867	4,442,411
	Material Supply	9,475,409	10,442,821
	Closing Balance June 30, 2025	**14,789,276**	**14,885,232**
18.02	**Workers profit participation fund**		
	Opening Balance	16,618,146	13,972,776
	Paid During the year	(412,913)	(76,434)
		16,205,233	**13,896,342**
	Provision made during the year	902,268	845,798
	Interest charged for the year	1,053,340	1,876,006
	Closing Balance June 30, 2025	**18,160,841**	**16,618,146**
19.00	**Long Term loan (Current Portion)**		
	Closing Balance June 30, 2025	**1,950,320**	**21,480,000**
20.00	**Dividend Payable:**		
	Opening Balance	-	-
	Addition during the year	9,500,981	-
		9,500,981	-
	Paid during the year	(9,500,981)	-
	Closing Balance June 30, 2025	-	-
21.00	**Withholding Vat & Tax Payable**		
	Withholding Vat Payable	-	391,292
	Withholding Tax Payable	24,652	399,514
		24,652	**790,806**
22.00	**Provision and Accruals**		
	Salary and Allowance	8,677,734	8,259,564
	Managing Director's Salary	500,000	500,000
	Electricity	1,334,893	1,398,402
	WASA	397,362	362,074
	Gas	101,489	146,469
	Telephone	11,156	6,185
	Provision for Bad debt	354,755	-
	Newspaper bill	16,088	14,740
	Audit Fee	287,500	287,500
	Closing Balance June 30, 2025	**11,680,977**	**10,974,934**
23.00	**Provision for Income Tax**		
	Opening Balance	8,471,863	5,352,412
	Adjusted during the year	(4,890,237)	(2,650,892)
		3,581,626	2,701,520
	Paid during the year	1,350,606	-
		2,231,020	2,701,520
	Provision made during the year (Note-30)	5,931,467	5,770,343
	Closing Balance June 30, 2025	**8,162,487**	**8,471,863**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
24.00	**Unclaimed Dividend**		
	Opening Balance (note 24.01)	1,279,657	973,463
	Addition during the year	55,233	306,721
		1,334,890	**1,280,184**
	Paid during the year	-	(527)
	Closing Balance June 30, 2025	**1,334,890**	**1,279,657**
24.01	**Unclaimed Dividend**		
	Financial Year 2020-2021	1,050,852	1,009,218
	Financial Year 2021-2022	270,439	270,439
	Financial Year 2022-2023	13,599	-
		1,334,890	**1,279,657**
25.00	**Revenue**		
	Medical Services (Note:25.01)	180,036,895	174,636,199
	Diagnostic(Note:25.02)	102,683,937	97,764,347
	Pharmacy (Note:25.03)	118,644,831	105,990,246
	Total	**401,365,663**	**378,390,792**
25.01	**Medical Services**		
	Seat Rent	136,904,895	137,303,454
	Admission Fee	1,804,000	1,755,000
	Oxygen	8,591,486	8,402,525
	O.T.Charge	12,142,467	10,141,410
	Dental	787,550	693,600
	Dialysis Unit	12,142,800	8,529,957
	Post Operative Care, Chemo, Aspiration, etc.	7,663,697	7,810,253
	Total	**180,036,895**	**174,636,199**
25.02	**Diagnostic**		
	Pathology	75,923,910	71,905,758
	X- Ray	7,471,881	7,288,138
	E.C.G	2,167,349	2,236,410
	Endoscopy	2,930,500	2,740,913
	Ultrasonography	9,843,514	9,336,104
	Echo/Color Doppler	4,346,783	4,257,024
	Total	**102,683,937**	**97,764,347**
25.03	**Pharmacy**		
	Medicine Sales	118,644,831	105,990,246
	Total	**118,644,831**	**105,990,246**
26.00	**Direct Expenses**		
	Medical Services (Note:26.01)	36,798,872	33,684,556
	Diagnostic (Note:26.02)	39,640,278	39,105,031
	Pharmacy (Note:26.03)	92,147,315	80,709,776
	Total	**168,586,465**	**153,499,363**
26.01	**Medical Services**		
	Oxygen	4,290,880	4,209,444
	O.T.	4,142,291	3,835,284
	Floor	1,532,893	1,331,445
	Dental	-	51,911
	Diet	14,446,732	13,998,072
	Dialysis Unit	8,468,605	6,390,044
	Others	3,917,471	3,868,356
	Total	**36,798,872**	**33,684,556**

Notes	Particulars		Amount in Taka	
			June 30, 2025	June 30, 2024
26.02	**Diagnostic**			
	Pathology		32,285,071	32,089,612
	X-Ray		2,454,062	2,396,717
	ECG		439,630	487,069
	Endoscopy		1,647,007	1,533,325
	Ultrasonography		1,912,810	1,714,423
	Echo/Color Doppler		901,698	883,885
	Total		**39,640,278**	**39,105,031**
26.03	**Pharmacy**			
	Cost of Medicine Sold		92,147,315	80,709,776
	Total		**92,147,315**	**80,709,776**
27.00	**Administrative Expenses**			
	Salary & Allowances		121,449,825	109,967,732
	Managing Director's Salary		8,244,173	8,208,939
	Directors Board fee		504,000	536,000
	Electricity		13,675,124	13,997,140
	Vehicle		227,030	271,097
	Gas		1,740,505	1,916,921
	WASA		4,780,307	4,115,628
	Telephone		585,653	500,715
	Cleaning	Note: 27.01	2,459,922	2,494,947
	Conveyance		361,880	290,040
	Tiffin and Refreshment		960,828	759,149
	Advertisement & Publishing		773,249	1,032,200
	Business Promotion	Note: 27.02	1,372,715	1,750,128
	Insurance Premium		329,127	331,201
	House Rent		1,043,280	-
	House Rent Vat Expenses		136,080	272,160
	Fuel & Petrol		1,463,317	1,333,114
	Repair works	Note: 27.03	7,025,029	7,837,591
	Printing		2,181,915	2,142,818
	Service/Maintenance		4,855,849	4,823,822
	Stationery	Note: 27.04	1,879,562	2,389,650
	Legal & Professional Fees		453,618	549,725
	Newspaper		243,645	201,887
	RJSC Expenses		6,216	6,870
	Audit Fee		287,500	287,500
	Electrical expenses	Note: 27.05	2,458,384	3,558,680
	Linens		2,138,776	1,620,264
	Labor & Wages		1,312,600	369,949
	Postage and Stamp		27,105	90
	Annual Fees & Subscription		822,078	1,196,290
	Bad Debt expense		66,248	1,698,029
	Allowance for Bad debt		354,755	-
	Municipal & Land Development Tax		796,170	820,921
	AGM Expenses		64,998	258,986
	Miscellaneous		2,869,685	3,778,720
	Depreciation		24,000,556	23,651,398
	Depreciation on Right of Use Assets		798,406	1,596,804
	CDBL Expenses		106,000	58,973
	Staff. Medicine		1,257,487	1,104,502
	ICT Service		936,091	809,158
	Credit Rating Fees		40,000	-
	Mastercard Charges		1,411,206	1,292,102
	Bank Charges		150,663	203,821
	Total		**216,651,557**	**208,035,661**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
27.01	**Cleaning**		
	Material by Suppliers	1,850,397	1,730,745
	Maintenance	609,525	764,202
		2,459,922	**2,494,947**
27.02	**Business Promotion**		
	Material by Suppliers	744,860	812,500
	Maintenance	627,855	937,628
		1,372,715	**1,750,128**
27.03	**Repair works**		
	Material by Suppliers	609,511	672,364
	Maintenance	6,415,518	7,165,227
		7,025,029	**7,837,591**
27.04	**Stationery**		
	Computer Accessories	1,028,817	1,523,022
	Stationary	850,745	866,628
		1,879,562	**2,389,650**
27.05	**Electrical expenses**		
	Material by Suppliers	497,946	1,126,803
	Maintenance	1,960,438	2,431,877
		2,458,384	**3,558,680**
28.00	**Financial Expenses**		
	Interest on Term Loan	1,689,795	3,412,447
	Interest on Lease Liability	16,716	148,843
	Interest on WPPF	1,053,340	1,876,006
	Total	**2,759,851**	**5,437,296**
29.00	**Non Operating Income**		
	Rent from Imaging Services Ltd.	1,054,200	1,008,000
	Rent from MTB ATM Booth	396,000	396,000
	Rent From Rental Building	1,886,000	1,788,500
	Bank Interest	1,225,803	723,455
	FDR Interest	133,546	1,351,564
	Referral Income	654,544	490,908
	Other Income	360,000	360,000
	Profit/ (Loss) on sale of Fixed Assets (Note - 29.01)	(226,990)	183,691
	Total	**5,483,103**	**6,302,118**
29.01	**Profit/(Loss) On Sales of Fixed Assets:**		
	Sales Value	54,000	550,000
	Written Down Value (Note: 29.01.A)	280,990	(366,309)
	Total	**(226,990)**	**183,691**
29.01.A	**Written Down Value**		
	Cost	3,204,121	3,775,572
	Accumulated Depreciation	2,923,131	(3,409,263)
		280,990	**366,309**
30.00	**Current Tax (Higher of i, ii, & iii)**	**5,931,467**	**5,770,343**
i.	**Regular Tax**		
	Net profit before tax as per profit & loss Account	18,045,361	16,915,966
	Profit/(Loss) from Investments	(96,736)	(41,174)
	Profit/ (Loss) on sale of Fixed Assets	-	-
		17,948,625	**16,874,792**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Add: Items of charges to be considered separately:		
	Accounting depreciation	24,000,556	23,651,398
	Depreciation on RoU Assets	798,406	1,596,804
	Finance Cost on Lease Liabilities	16,716	148,843
		42,764,303	**42,271,837**
	Less: Admissible items:		
	Payments for Leases	(907,200)	(1,814,400)
	Tax depreciation	(15,495,027)	(14,811,470)
		(16,402,227)	**(16,625,870)**
	Total business income	**26,362,076**	**25,645,967**
	Regular Tax on business income @ 22.5%	**5,931,467**	**5,770,343**
ii.	**Minimum tax @ 1.00% on Gross Receipts**		
	Minimum tax	**4,068,488**	**2,308,157**
iii.	**Tax Deducted at Source (TDS)**		
	Minimum tax U/S-82C(2)	**698,961**	**919,736**
31.00	**Basic Earnings Per Share (EPS) Disclosure Under IAS 33 "Earnings Per Share" :**		
	The computation of EPS is given below:		
	(a) Net profit for the year	13,530,229	12,199,620
	(b) Number of Ordinary Shares	21,800,897	21,800,897
	(c) Basic EPS (a/b)	**0.62**	**0.56**
	Deviations from last year's operating results:		
	Operating results in the reporting period increased due to the following reasons, compared to the preceding year's corresponding period.		
	a) Revenue has been increased by 6.07% .		
	b) Operating expenses to revenue has been decreased by 1%.		
32.00	**Cash receipts from Customers and Others**		
	Revenue	401,365,663	378,390,792
	Non Operating Income (rental , referral & Others)	4,350,744	4,043,408
	Trade Receivable	(1,404,831)	476,812
	Advance Received from Patient & Others	323,000	719,500
		404,634,575	**383,630,512**
33.00	**Cash Paid to Suppliers & Employees**		
	Direct Expenses	(168,586,465)	(153,499,363)
	Administrative Expenses	(192,759,795)	(184,601,859)
	Change in Inventory	699,657	620,030
	Advance, Deposit & Prepayment	(754,048)	(67,329)
	Current Liabilities for Supply	(95,956)	(607,452)
	Current Liabilities for Expenses	(50,134)	(55,722)
	Provision & Accruals	706,043	4,603,920
	WPPF	(412,913)	(76,434)
	Withholding Vat Payable	(391,292)	(123,076)
	Withholding Tax Payable	(374,862)	(46,386)
		(362,019,765)	**(333,853,671)**

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
34.00	**Income Tax Paid**		
a	**Provision for income tax**		
	Opening Balance	8,471,863	5,352,412
	Addition during the year	5,931,467	5,770,343
		14,403,330	11,122,755
	Adjustment during the year (note: 23)	(4,890,237)	(2,650,892)
		9,513,093	8,471,863
	Closing Balance (Note:23)	(8,162,487)	(8,471,863)
		1,350,606	-
b	**Advance income tax**		
	Opening Balance	16,206,641	13,528,106
	Adjustment during the year (note: 10)	(4,890,237)	(2,650,892)
		11,316,404	10,877,214
	Closing Balance (note: 10)	15,115,365	16,206,641
		3,798,961	**5,329,427**
	Total Income Tax Paid (a+b)	**5,149,567**	**5,329,427**
35.00	**Purchase of Property, Plant & Equipment**		
	Fixed Assets Addition	(17,396,134)	(19,795,799)
	Advance for Capital Item	(3,661,250)	2,000,000
	Total Cash Paid	**(21,057,384)**	**(17,795,799)**
36.00	**Unclaimed Dividend**		
	Opening Balance	(1,279,657)	(973,463)
	Closing Balance	1,334,890	1,279,657
	Unclaimed Dividend increased/(Decrease)	**55,233**	**306,194**
37.00	**Dividend Paid**		
	Opening Balance	-	-
	Add: Cash Dividend for the year	10,900,449	-
		10,900,449	-
	Less :Closing Balance	-	-
	Dividend Paid	**10,900,449**	-
38.00	**Special disclosure as per notification No. BSEC/CMRRCD/2006-158/208/Admin/81 is as under:**		
(a)	**Detailed break-up of shareholders equity:**		
	Share Capital	218,008,970	218,008,970
	Retained Earnings	114,833,590	112,880,321
	Dividend Equalization Fund	4,241,531	3,565,020
	Revaluation Reserve	717,969,060	717,969,060
	Total Equity	**1,055,053,151**	**1,052,423,371**
(b)	**Net Assets Value Per Share (NAV)**		
	Total Assets	1,197,977,465	1,216,039,358
	Less:	**(142,924,314)**	**(163,615,987)**
	Non Current Liabilities	83,536,958	85,213,818
	Current Liabilities	59,387,356	78,402,169
		1,055,053,151	**1,052,423,371**
	Number of outstanding shares at the year end	21,800,897	21,800,897
	Net Assets Value Per Share (NAV)	48.39	48.27

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
(c)	**Basic and diluted Earnings Per Share:**		
	Basic Earnings Per Share:		
	Profit Attributable to ordinary shareholders	13,530,229	12,199,620
	Number of outstanding shares at the year end	21,800,897	21,800,897
	Basic Earnings per Share (EPS)	0.62	0.56
	Diluted Earnings Per Share:		
	Diluted EPS is determined by adjusting the Profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no potential dilutive ordinary share during the relevant period.		
(d)	**Net operating cash flows per share (NOCFPS)**		
	Net Cash from Operating Activities	37,465,243	44,447,414
	Number of outstanding shares at the year end	21,800,897	21,800,897
	Net operating cash flows per share (NOCFPS)	1.72	2.04
(e)	**Deviations from last year's operating results and financial position:**		
1	**Operating result in the reporting period has been increased due to following reasons, compared to corresponding period of the preceding year.**		
	a) Revenue has been increased by 6.07% .		
	b) Operating expenses to revenue has been decreased by 1%.		
2	Net operating cash flow per share decreased to Tk. 1.72 from Tk. 2.04 in the last year mainly due to more amount of cash payment to suppliers.		
3	Net Assets value (NAV) per share increased from Tk. 48.27 to Tk.48.39 for usual business activities of the company.		
(f)	**Reconciliation of Net Profit with Cash Flows from Operating Activities**		
	For the year ended 30 June 2025		
	Profit before Tax	18,045,361	16,915,966
	Depreciation	24,798,962	25,248,202
	(Gain)/Loss on Disposal	226,990	(183,691)
	Interest from FDR	(133,546)	(1,351,564)
	Bank Interest	(1,225,803)	(723,455)
	Financial charge	1,706,511	3,561,290
	Investment Income (Share of Profit/Loss of Associates)	(96,736)	(41,174)
	Payment for Leases	(907,200)	(1,814,400)
	(Increase)/Decrease in inventories	699,657	620,030
	(Increase)/Decrease in trade and other receivable	(1,404,831)	476,812
	(Increase) / Decrease in Advance, Deposits & Prepayment	(754,048)	(67,329)
	Increase/(Decrease) in Trade Payable	176,910	56,326
	Increase/(Decrease) in Withholding Vat & Tax Payable	(766,154)	(169,462)
	Increase/(Decrease) in Provision & Accruals	706,043	4,603,920
	Increase/(Decrease) in Workers Profit Participation Fund	1,542,695	2,645,370
	Cash Flows from operation	**42,614,810**	**49,776,841**
	Tax paid	(5,149,567)	(5,329,427)
	Net Cash Flows from Operating Activities	**37,465,243**	**44,447,414**

39.00 Operating Segment

SAMORITA HOSPITAL LIMITED
Segment Report
Statement of Financial Position
As at June 30,2025

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
Assets					
Non-Current Assets:					
Property, Plant & Equipment (WDV)	928,927,337	162,835,498	1,092,856	-	1,092,855,691
Right of Use Assets	-	-	-	-	-
Investment in Associates	-	-	-	6,081,451	6,081,451
Total Non-Current Assets	**928,927,337**	**162,835,498**	**1,092,856**	**6,081,451**	**1,098,937,142**
Current Assets:					
Inventories	4,333,132	2,936,917	12,058,991	-	19,329,040
Trade and Other Receivables	6,330,591	2,399,081	1,552,423	477,708	10,759,803
Advance, Deposits & Prepayments	15,619,598	-	-	-	15,619,598
Advance Income Tax	15,115,365	-	-	-	15,115,365
Cash & Cash Equivalents	38,216,517	-	-	-	38,216,517
Total Current Assets	**79,615,203**	**5,335,998**	**13,611,414**	**477,708**	**99,040,323**
Total Assets	**1,008,542,540**	**168,171,496**	**14,704,270**	**6,559,159**	**1,197,977,465**
Equity and Liabilities					
Shareholders' Equity:					
Share Capital	218,008,970	-	-	-	218,008,970
Retained Earnings	58,278,047	23,827,970	31,900,771	826,802	114,833,590
Dividend Equalization Fund	-	-	-	4,241,531	4,241,531
Revaluation Reserve	-	-	-	717,969,060	717,969,060
Inter Unit Balance	604,222,550	137,104,605	(24,848,921)	(716,478,234)	-
Total Equity	**880,509,567**	**160,932,575**	**7,051,850**	**6,559,159**	**1,055,053,151**
Non-Current Liabilities:					
Long term Loan	-	-	-	-	-
Lease Liability	-	-	-	-	-
Deferred tax liabilities	83,536,958	-	-	-	83,536,958
Total Non-Current Liabilities	**83,536,958**	-	-	-	**83,536,958**
Current Liabilities:					
Trade Payable	25,362,714	5,557,449	5,313,867	-	36,234,030
Lease Liability- current portion	-	-	-	-	-
Long Term Loan Current Portion	1,950,320	-	-	-	1,950,320
Dividend Payable	-	-	-	-	-
Other Payables	24,652	-	-	-	24,652
Provision & Accruals	11,680,977	-	-	-	11,680,977
Provision for income Tax	4,142,462	1,681,472	2,338,553	-	8,162,487
Unclaimed Dividend	1,334,890	-	-		1,334,890
Total Current Liabilities	**44,496,015**	**7,238,921**	**7,652,420**	-	**59,387,356**
Total Liabilities	**128,032,973**	**7,238,921**	**7,652,420**	-	**142,924,314**
Total Equity and Liabilities	**1,008,542,540**	**168,171,496**	**14,704,270**	**6,559,159**	**1,197,977,465**

Since the **Medical Services** segment is the mother segment all assets and liabilities which are not directly segregatable are shown under **Medical Services** segment.

SAMORITA HOSPITAL LIMITED

Segment Report

Statement of Profit or Loss and Other Comprehensive Income

For the year ended June 30, 2025

Particulars	Medical Services	Diagnostic	Pharmacy	Other	Total
Revenue	180,036,895	102,683,937	118,644,831	-	401,365,663
Direct Expenses	(36,798,872)	(39,640,278)	(92,147,315)	-	(168,586,465)
Gross Profit	**143,238,023**	**63,043,659**	**26,497,516**	-	**232,779,198**
Operating Expenses					
Administrative Expenses	(151,656,090)	(61,009,078)	(3,986,389)	-	(216,651,557)
Profit from Operations	**(8,418,067)**	**2,034,581**	**22,511,127**	**-**	**16,127,641**
Share of Profit/ (loss) of Associate	-	-	-	96,736	96,736
Financial Expense	-	-	-	(2,759,851)	(2,759,851)
Non-Operating Income	-	-	-	5,483,103	5,483,103
Profit before contribution to WPPF	**(8,418,067)**	**2,034,581**	**22,511,127**	**2,819,988**	**18,947,629**
Contribution to WPPF	400,861	(96,885)	(1,071,958)	(134,285)	(902,267)
Profit before Tax	**(8,017,206)**	**1,937,696**	**21,439,169**	**2,685,703**	**18,045,361**
Income Tax Expenses	**(2,291,430)**	**(936,890)**	**(1,254,304)**	**(32,509)**	**(4,515,132)**
Current Tax	(3,010,220)	(1,230,779)	(1,647,762)	(42,707)	(5,931,467)
Deferred Tax	718,790	293,890	393,458	10,198	1,416,335
Profit after Tax	**(10,308,635)**	**1,000,806**	**20,184,866**	**2,653,194**	**13,530,229**

Since the **Medical Services** segment is the mother segment all expenditure which are not directly segregatable are shown under **Medical Services** segment.

40.00 Foreign Exchange Earned and Payment

During the year under audit the Company has not earned or made payment any amount of foreign currency.

41.00 Payment / Perquisites to Director and Officer

i) No compensation was allowed by the company to the directors of the company other than Managing Director's Remuneration as reported in note no. 27.

ii) No amount of money was expended by the company for compensation to any member of the board for special services rendered other than specified in note no. 27.

iii) Board Meeting attendance fee was paid to the directors of the company @ Tk.8,000 per person for each meeting.

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

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

Accounting Year	Assessment Year	Tax Declared	Assessment by Commissioner	Assessment by Tribunal	Tax paid	Tax Liability/ Claimed Amount	Present Status
2012-2013	2013-2014	13,623,217	-	12,843,912	13,723,217	(879,305)	Case has been remanded to tax Appellate Tribunal
2013-2014	2014-2015	11,669,566	-	15,188,234	12,879,566	2,308,668	Case has been remanded to tax Appellate Tribunal
2014-2015	2015-2016	11,473,176	-	12,616,428	11,773,176	843,252	Case has been remanded to tax Appellate Tribunal
2015-2016	2016-2017	10,372,742	-	12,904,058	11,482,742	1,421,316	Case has been remanded to tax Appellate Tribunal
2016-2017	2017-2018	13,918,465	-	14,450,494	14,433,465	17,029	Case has been remanded to tax Appellate Tribunal
2017-2018	2018-2019	8,675,427	-	8,893,836	9,747,897	(854,061)	-
2018-2019	2019-2020	11,453,108	-	-	11,453,108	-	Return Submited Under Section 82BB
2019-2020	2020-2021	3,678,790	13,143,637	-	9,329,484	3,814,153	Case is Pending at Tax Appellate Tribunal
2020-2021	2021-2022	13,632,068	15,316,074	-	11,717,130	3,598,944	Case is Pending at Tax Appellate Tribunal
2021-2022	2022-2023	5,154,507	-	-	6,287,425	(1,132,918)	Return Submited but Assessment not yet done
2022-2023	2023-2024	2,650,892	-	-	2,876,214	(225,322)	Return Submited Under Section 180
2023-2024	2024-2025	5,770,343	-	-	5,770,343	-	Return Submited Under Section 180

43.00 Impairment of Assets (IAS-36)

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss on a non-revalued asset is recognized in profit or loss.

Samorita Hospital Ltd. assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, Samorita Hospital Ltd. estimates the recoverable amount of the asset.

44.00 Borrowing Costs (IAS-23)

Interest on loan is charged as revenue expenses.

45.00 Claim against the Company

There was no claim against the company acknowledged as debt as on June 30, 2025.

46.00 Number of Employees

The number of employees at year end were 578 (in 2024-2025, 559) persons.

47.00 Employee Benefits (IAS-19)

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

48.00 Workers' Profit Participation and Welfare Fund:

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

49.00 Subsequent Events-Disclosure Under IAS 10 "Events after the Reporting Period"

There was no significant event that has occurred between the financial year closing date and Financial Statement authorized for issue by the board of directors except the following:
Subsequent to the Statement of Financial Position date, the Board of Directors in their meeting held on 21st October 2025 has recommended 5% cash dividend for the year ended 30th June 2025. The dividend proposal is subject to shareholders' approval at the forthcoming Annual General Meeting.

50.00 Related Party Disclosures (IAS-24)

SL.No	Particulars	Nature of Relation	Basis of Transactions	Total Transaction Value	Outstanding
1.00	Nurse Hostel	Mrs. Latifa Haroon, W/O Dr.A B M Haroon	Rent paid as per contract	2,086,560	-
2.00	The Imaging Services Ltd.	Associate company	Rent as per contract	1,054,200	336,805
			Utility as per contract	360,000	90,000
3.00	Purabi General Insurance Company Limited	Common director	Insurance Premium paid as per contract	329,127	-
4.00	M.H. Samorita Hospital & Medical College	Common director	Pathology Test as per negotiation	2,655,927	1,892,026

51.00 Disclosure of key management personnel compensation:

Detailed disclosure regarding the compensation packages of key management personnel is presented below.
Key management are those persons having authority and responsibility for planning, Directing and controlling the activities of the company.

i) Remuneration and Meeting fees for Non-executive directors

	2024-2025	2023-2024
Remuneration & Other benefits	-	-
Board meeting fees	504,000	536,000
	504,000	**536,000**

ii) Compensation of key management personnel

a) Short-term employee benefits	18,879,851	17,060,633
b) Post-employment benefits	-	-
c) Other long-term benefits	-	-
d) Termination benefits	-	-
e) Share-based payment	-	-
	18,879,851	**17,060,633**

Short term employee benefits consisted of salary, bonus, medical allowance, housing, cars, fees or subsidized goods or services for key management personnel.
Key management personnel includes managing Director, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance, Head of Administration and Human Resources and Chief Medical Officer.

52.00 Special Report as per SEC Rules, 2020 and Companies Act, 1994.

1) Reporting as per SEC Rules, 2020:

a. General nature of credit facilities:

The company enjoyed the following credit facilities:

i) Term loan from Southeast Bank Ltd. as on 30 June, 2025 was Tk.19,50,320 Detailed report in the above credit facility have been given in note no. 19.

b. As per management declaration dated 17.09.2025 no loan has been given as well as taken to and from the company by the Directors, Officers and Associate.

c. Auditors remuneration has already been reported in note no. 27.

2) Reporting as per Companies Act, 1994:

a. i) 578 (Five hundred seventy eight) employees engaged in the Hospital throughout the financial year who received total remuneration over Tk. 36,000 per year and 0 (nil) employees received total remuneration below Tk. 36,000 per year.

ii) There was no part-time employee in the hospital during the year under audit.

b. There was no expenditure under miscellaneous expenses head exceeding 1% of total revenue income of the company.

53.00 Financial risk management (IFRS 7)

53.01 Introduction

The Company's activities expose it to a variety of financial risks: credit risk, market risk (including interest rate risk and foreign currency risk), and liquidity risk. The Company's risk management focuses on the unpredictability of financial markets and seeks to minimize potential adverse effects on the Company's financial performance. The Company uses derivative financial instruments to economically hedge certain risk exposures.

Financial risk management is carried out by a central treasury department (Company Treasury) under policies approved by the Board of Directors (Treasury Policy). Company Treasury identifies, evaluates, and hedges financial risks in close co-operation with the Company's operating units. The 'Treasury Policy' provides principles for specific areas, such as credit risk, interest rate risk, foreign currency risk, use of derivative financial instruments, and investment of excess liquidity.

This note presents information about the Company's exposure to each of the risks arising from financial instruments and the Company's objectives, policies, and processes for measuring and managing risk. Further quantitative disclosures are included throughout these financial statements.

53.02 Carrying amounts of financial instruments by category

The following table shows the carrying amounts of financial instruments by category at the end of June 30, 2025:

Maturity analysis

Particulars	Current	>30 days	>90 days	>1 year	Total
Loans and receivables:					
Cash and cash equivalents	36,216,517	-	2,000,000	-	38,216,517
Trade and Other Receivable	6,920,158	1,620,131	1,864,759	354,755	10,759,803
Balance at June 30, 2025	**43,136,675**	**1,620,131**	**3,864,759**	**354,755**	**48,976,320**
Financial liabilities measured at amortized cost:					
Bank Loan					
Sundry Creditors	17,487,827	1,119,630	211,000	17,415,573	36,234,030
Balance at June 30, 2025	**17,487,827**	**1,119,630**	**211,000**	**17,415,573**	**36,234,030**

53.03 Credit risks:

Credit risk is the risk of financial loss to the Company if a customer or counterparty to financial instruments fails to meet its contractual obligations, and arises principally from cash and cash equivalents, time deposits, and trade accounts receivable.

The credit risk with Trade and Other Receivables (see note-8.00) is limited, as the Company has numerous clients located in various geographical regions. The Company's exposure to credit risk is influenced mainly by the individual characteristics of each customer. For risk control, the customers are companied as follows (risk companies): governmental organizations, listed public limited companies, and other customers. Credit limits are established for each customer, whereby the credit limit represents the maximum open amount without requiring payments in advance or letters of credit; these limits are reviewed regularly (credit check).

The maximum exposure to credit risk is represented by the carrying amount of each financial asset, including derivative financial instruments, in the Statement of Financial Position. There are no commitments that could increase this exposure to more than the carrying amounts.

53.04 Market risks

Samorita Hospital Ltd. takes on exposure to market risks, which is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risks arise from open positions in interest rate and currency, all of which are exposed to general and specific market movements and changes in the level of volatility of market rates or prices such as interest rates, credit spreads and foreign exchange rates.

53.05 Interest rate risk

At the reporting date, the Company had the following interest-bearing financial instruments: cash and cash equivalents, time deposits, rent deposits, and bank liabilities. All cash and cash equivalents mature or reprise in the short-term, no longer than three months.

Borrowings mainly bear interest at fixed rates. Cash and cash equivalents and borrowings issued at variable rates expose the Company to cash flow interest rate risk.

The Company Treasury manages the interest rate risk to reduce the volatility of the financial result as a consequence of interest rate movements. For the decision whether new borrowings shall be arranged at a variable or fixed interest rate, the Company Treasury focuses on an internal long-term benchmark interest rate and considers the amount of cash and cash equivalents held at a variable interest rate. Currently, the interest rate exposure is not hedged.

53.06 Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

The Company's approach toward managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, management ensures that it has sufficient cash and cash equivalents to meet expected operational expenses.

The following are the contractual maturities of financial liabilities, including interest payments:

BDT	Carrying amount	Contractual cash flows	Between 1 and 90 days	Between 91 and 360 days	Between 1 and 2 years	Over 2 years
Non-derivative financial liabilities						
Bank Loan	1,950,320	-	1,950,320	-	-	-
Sundry Creditors	36,234,030	-	17,916,189	157,000	18,160,841	-
Balance at June 30, 2025	**38,184,350**	**-**	**19,866,509**	**-**	**18,160,841**	**-**

Md. Shariful Islam
Company Secretary

Farida Bano
Director

Dr. A.B.M. Haroon
Managing Director

SAMORITA HOSPITAL LIMITED

Schedule of Property, Plant and Equipment

As at June 30, 2025 (Accounting Base)

i) Cost

Annexure - A

Particulars	Cost				Rate	Value on Which Depreciation Charged on opening Value	Depreciation						W.D.V.
								Charged during the year					
	Opening as on 01.07.2024	Addition during the year	Adjustment	Balance as at 30.06.2025			Opening as on 01.07.2024	Opening	Addition	Total	Adjustment	Balance as at 30.06.2025	Balance as at 30.06.2025
Land and land development	95,628,231	-	-	95,628,231		95,628,231	-	-	-	-	-	-	95,628,231
Building	254,281,348	-	-	254,281,348	5%	126,985,315	127,296,033	6,349,266	-	6,349,266	-	133,645,298	120,636,050
Electric Equipment	36,508,286	1,950,387	948,084	37,510,589	20%	8,729,165	27,749,955	1,745,833	253,234	1,999,067	918,918	28,830,104	8,680,486
Laboratory Equipment	8,731,955	-	-	8,731,955	20%	2,541,838	6,190,117	508,368	-	508,368	-	6,698,484	2,033,470
Surgical Equipment	47,347,699	10,256,970	955,833	56,648,836	18%	15,915,758	31,378,021	2,864,837	1,674,850	4,539,687	901,913	35,015,794	21,633,042
X-Ray Equipment	8,519,000	-	-	8,519,000	20%	2,545,829	5,973,171	509,166	-	509,166	-	6,482,337	2,036,663
Furniture and Fixture	29,868,393	1,012,732	233,014	30,648,111	10%	11,908,743	17,857,475	1,190,874	49,113	1,239,987	130,839	18,966,624	11,681,487
Motor Vehicles	20,967,767	-	-	20,967,767	20%	7,266,917	13,700,850	1,453,383	-	1,453,383	-	15,154,233	5,813,534
Telephone Installation	2,544,783	-	45,900	2,498,883	18%	341,082	2,201,771	61,395	-	61,395	43,970	2,219,196	279,687
Lift	18,734,591	-	-	18,734,591	18%	7,996,982	10,737,609	1,439,457	-	1,439,457	-	12,177,066	6,557,525
Generator	7,629,834	-	-	7,629,834	18%	462,536	7,167,298	83,256	-	83,256	-	7,250,555	379,280
Medical Equipment	81,769,723	2,881,600	1,021,290	83,630,033	18%	24,300,695	57,375,229	4,374,125	222,414	4,596,539	927,491	61,044,277	22,585,756
Medical Oxygen System	30,082,670	1,139,515	-	31,222,185	18%	4,104,186	25,978,484	738,753	103,112	841,865	-	26,820,350	4,401,835
Electric Installation	15,472,447	-	-	15,472,447	18%	1,221,810	14,250,637	219,926	-	219,926	-	14,470,563	1,001,884
Water Installation	3,714,181	154,930	-	3,869,111	18%	794,370	2,919,811	142,987	16,207	159,194	-	3,079,005	790,106
Total (i)	**661,800,908**	**17,396,134**	**3,204,121**	**675,992,921**	-	**310,743,456**	**350,776,461**	**21,681,626**	**2,318,930**	**24,000,556**	**2,923,131**	**371,853,886**	**304,139,036**

ii) Revaluation

Particulars	Cost				Rate	Value on Which Depreciation Charged	Depreciation						W.D.V.
								Charged during the year					
	Opening as on 01.07.2024	Addition during the year	Adjustment	Balance as at 30.06.2025			Opening as on 01.07.2024	Opening	Addition	Total	Adjustment	Balance as at 30.06.2025	Balance as at 30.06.2025
	1	2	3	(1+2-3)=4	5	(1-3-7+11)=6	7	8	9	(8+9)=10	11	(7+10-11)=12	(4-12)=13
Land and land development	788,716,655		-	788,716,655		788,716,655	-	-	-		-	-	788,716,655
Total (ii)	**788,716,655**	-		**788,716,655**		**788,716,655**	-	-	-	-	-	-	**788,716,655**
Grand Total (i+ii)	**1,450,517,563**	**17,396,134**	**3,204,121**	**1,464,709,576**	-	**1,099,460,111**	**350,776,461**	**21,681,626**	**2,318,930**	**24,000,556**	**2,923,131**	**371,853,886**	**1,092,855,691**

SAMORITA HOSPITAL LIMITED

Schedule of Property, Plant And Equipment (Tax Base)

As at June 30, 2025

i) Cost

Annexure - B

Schedule of Property, plant & equipments(ERD)

Particulars	Cost				Rate	Value on Which Depreciation Charged	Depreciation				W.D.V.
	Opening as on 01.07.2024	Addition during the period	Adjustment	Balance as at 30.06.2025			Opening as on 01.07.2024	Charged during the year	Adjustment	Balance as at 30.06.2025	Balance as at 30.06.2025
	1	2	3	(1+2-3)=4	5	(4-7+9)=6	7	(6*5)=8	9	(7+8-9)=10	(4-10)=11
Land & land development	95,628,231	-	-	95,628,231	-	95,628,231	-	-	-	-	95,628,231
Building	92,788,545	-	-	92,788,545	5%	92,788,545	-	4,639,427	-	4,639,427	88,149,118
Electric Equipment	7,704,299	1,950,387	948,084	8,706,602	10%	8,706,602	-	870,660	-	870,660	7,835,942
Laboratory Equipment	1,320,000	-	-	1,320,000	20%	1,320,000	-	264,000	-	264,000	1,056,000
Surgical Equipment	12,735,576	10,256,970	955,833	22,036,713	20%	22,036,713	-	4,407,343	-	4,407,343	17,629,370
X-Ray Equipment	1,090,419	-	-	1,090,419	20%	1,090,419	-	218,084	-	218,084	872,335
Furniture & Fixture	10,927,050	1,012,732	233,014	11,706,768	10%	11,706,768	-	1,170,677	-	1,170,677	10,536,091
Motor Vehicles	2,226,807	-	-	2,226,807	10%	2,226,807	-	222,681	-	222,681	2,004,126
Telephone Installation	404,161	-	45,900	358,261	5%	358,261	-	17,913	-	17,913	340,348
Lift	4,874,539	-	-	4,874,539	10%	4,874,539	-	487,454	-	487,454	4,387,085
Generator	312,213	-	-	312,213	10%	312,213	-	31,221	-	31,221	280,992
Medical Equipment	9,581,246	2,881,600	1,021,290	11,441,556	20%	11,441,556	-	2,288,311	-	2,288,311	9,153,245
Medical Oxygen System	3,967,061	1,139,515	-	5,106,576	10%	5,106,576	-	510,658	-	510,658	4,595,918
Electric Installation	2,746,815	-	-	2,746,815	10%	2,746,815	-	274,682	-	274,682	2,472,134
Water Installation	764,240	154,930	-	919,170	10%	919,170	-	91,917	-	91,917	827,253
Total	**247,071,201**	**17,396,134**	**3,204,121**	**261,263,214**		**261,263,214**	**-**	**15,495,027**	**-**	**15,495,027**	**245,768,187**

SAMORITA HOSPITAL LIMITED

Schedule of Right of Use Assets

As at June 30, 2025

Annexure - C

Amount in Taka

Particulars	COST				Depreciation				Written down value as at June 30, 2025
	Opening Balance as at July 01, 2024	Addition during the Period	Adjustment during the Period	Closing Balance as at June 30, 2025	Opening Balance as at July 01, 2024	Charged during the year	Adjustment during the year against Disposal	Closing Balance as at June 30, 2025	
Right of use asset	4,790,417	-	-	4,790,417	3,992,011	798,406	-	4,790,417	-
Total	**4,790,417**	**-**	**-**	**4,790,417**	**3,992,011**	**798,406**	**-**	**4,790,417**	**-**

SAMORITA HOSPITAL LIMITED

Registered Office : 89/1, Panthapath, Dhaka-1215

PROXY FORM

I/We .....

of .....

being a member of Samorita Hospital Limited do hereby

appoint Mr./Mrs. .....

of .....

or (failing him/her) Mr./Mrs. .....

as my/our proxy, to vote for me/us and on my/our behalf at the Fortieth (40th) Annual General Meeting of the Company to be held through Hybrid System on Tuesday, December 09, 2025 at 11:00 A.M.

Signed this ..... day of ..... 2025.

Signature of Proxy .....

Revenue Stamp Tk. 100.00

Signature of Shareholder

Folio No. .....

No. of Shares .....

BO ID

N.B.

1. This form of Proxy, duly completed, must be deposited at least 48 hours before the meeting at shlshare@yahoo.com or the Company's Registered Office. Proxy is invalid if not signed and stamped as explained above.
2. Signature of the Shareholder should agree with the Specimen Signature registered with the company.

SAMORITA HOSPITAL LIMITED

Registered Office : 89/1, Panthapath, Dhaka-1215

ATTENDANCE SLIP

I hereby record my attendance at the **FORTIETH (40th) ANNUAL GENERAL MEETING** of the Company being held through Hybrid System on Tuesday, December 09, 2025 at 11:00 A.M.

Name of Member/Proxy .....

Folio No. .....

Signature .....

Date .....

BO ID

SAMORITA HOSPITAL LTD.

CLINICAL SERVICES

- Internal Medicine
- General Surgery
- Gynaecology and Obsttetrics
- Paediatrics/Neonatology/ Paediatric Surgery
- Cardiology/Respirator Medicine
- Cardiothoracic Surgery
- Nephrology/Urology
- Neurology/Neurosurgery
- Orthopaedic Surgery
- Plastic Surgery
- Laparoscopic Surgery
- Dental Department
- Gastroenterology
- Ophthalmology
- ENT
- Oncology Unit
- Psychiatry
- Tropical Medicine
- Physical Medicine
- Intensive Care Unit (ICU)
- Stroke Unit
- Coronary Care Unit (CCU)
- Neonatal Intensive Care Unit (NICU)
- Haemodialysis Unit
- High Care Unit
- Immunization
- Diabetes/Hypertension Centre
- Modern Eye Care Centre
- Physiotherapy DEPT
- Six Operation Theatres
- Out-door Medical Services
- Observation Ward
- 24 hours Ambulance Services

DIAGNOSTIC SERVICES

- Diet Consultation Centre
- Medical Check-Up Centre Labour-room
- CT Scan-Whole body Multi-Slice, Spiral CT Scanner
- 500 ma Digital X-Ray (Plain and Contrast)
- Portable X-Ray
- EEG-Electroencephalography
- ECG/ETT
- Colour Doppler
- Echocardiography
- Ultrasonography
- Portable Ultrasonography
- Video Endoscopy/Colonoscopy
- Pathology:
  - Haematology
  - Biochemistry
  - Serology/Immunology
  - Microbiology
  - Hormone Assay
  - Cancer Marker
- OPG X-Ray
- BMD
- PCR
- FIBROSCAN
- Fat Analyzer
- Craniological
- Hepatitis Profile
- Torch Panel
- Drugs Abuse/Toxicity

OTHER SERVICES

- Dormitory Service
- Cafeteria

SERVING FOR 42 YEARS



Liaison Immunoassay



Bone Density Machine



Ultrasonography



Echocardiogram



Shortwave Therapy



Digital Dental X-Rays



Dialysis Unit



FIBROSCAN

WE CARE · BY YOUR ACTS

SAMORITA HOSPITAL LIMITED

শমরিতা হাসপাতাল লিমিটেড

89/1, PANTHAPATH, DHAKA-1215, BANGLADESH

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