

**BANGLADESH OVERSEAS EMPLOYMENT &
SERVICES LTD. (BOESL)**

AUDITOR'S REPORT

&

FINANCIAL STATEMENTS

As at and for the year ended 30 June 2024

MAHFEL HUQ & CO.

CHARTERED ACCOUNTANTS

B G I C Tower (4th FLOOR), 34 Topkhana Road, Dhaka-1000

Mobile: 01712929898, e-mail: ambia@mahfelhuq.com, web: www.mahfelhuq.com

Independent auditor's report
To the Shareholders of
Bangladesh Overseas Employment & Services Ltd. (BOESL)
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Bangladesh Overseas Employment & Services Ltd. (BOESL)** which comprise the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2024, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs 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 Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 conclusions are 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.

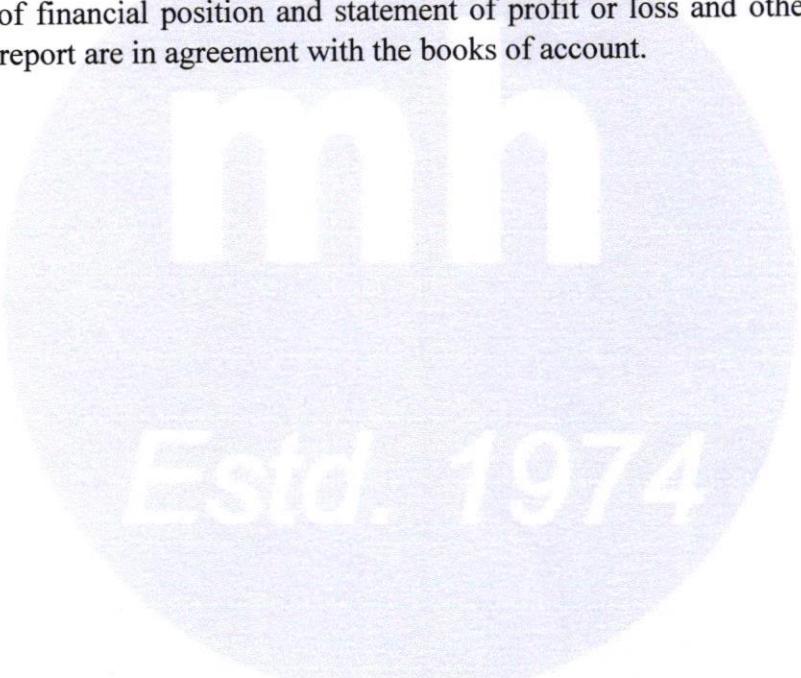
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

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

Place: Dhaka
Date: 15 December 2024



Ambia
Skh Md. Mahmudul Ambia, FCA
ICAB Enrollment No. 1067
For and on Behalf of
Mahfel Huq & Co.
Chartered Accountants
DVC: 2412181067AS209240

Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
71-72 Old Elephant Road, Eskaton Garden,
Ramna, Dhaka-1000, Bangladesh

Statement of Financial Position

As at 30 June 2024

Particulars	Notes	Amount in Taka	
		30 June 2024	30 June 2023
Assets			
Non-Current Assets		1,305,860,179	21,033,448
Property, Plant & Equipment	3.00	19,546,258	21,033,448
Investment in Bond	4.00	1,286,313,921	-
Current Assets		2,514,114,965	3,053,801,984
Stock of Stationary	5.00	51,325	177,370
Advance, Deposit, Pre-payments & Loan	6.00	129,076,153	72,133,202
Investment in FDR	7.00	1,934,553,293	2,633,652,377
Cash and Cash Equivalents	8.00	450,434,194	347,839,035
Total Assets		3,819,975,144	3,074,835,432
Shareholder's Equity & Liabilities			
Shareholders' Equity:		1,455,703,629	1,110,801,857
Share Capital	9.00	5,100,000	5,100,000
Reserved Fund	10.00	200,000,000	200,000,000
Retained Earnings	11.00	1,250,603,629	905,701,857
Current Liabilities		2,364,271,515	1,964,033,575
Other Payable	12.00	2,204,013,656	1,829,350,941
Advance Received from Customer	13.00	17,991,565	5,267,052
Provision for Expenses	14.00	142,266,294	129,415,582
Total Shareholder's Equity & Liabilities		3,819,975,144	3,074,835,432

The annexed notes form an integral part of these financial statements.

29.12.2024

Managing Director

মোঃ শেখাবুর রহমান
ব্যবস্থাপনা পরিষেবক
(অতিরিক্ত সচিব)

বোর্ডেসেল
প্রাচী কল্যাণ ও বৈদেশিক কর্মসংহার মন্ত্রণালয়

Place: Dhaka
Date: 15 December 2024



Chairman
মোঃ মাহফেল আমিন
চেয়ারম্যান
বোর্ডেসেল পরিচালনা বোর্ড
ও
সচিব
প্রাচী কল্যাণ ও বৈদেশিক কর্মসংহার মন্ত্রণালয়
Skh Md. Mahmudul Ambia, FCA
ICAB Enrollment No. 1067
For and on behalf of
Mahfeli Huq & Co.
Chartered Accountants
DVC: 2412181067AS209240

Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
71-72 Old Elephant Road, Eskaton Garden,
Ramna, Dhaka-1000, Bangladesh

Statement of Profit or Loss and other Comprehensive Income

For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		30 June 2024	30 June 2023
A Operating Income:	15.00		
Exam Fee/ South Korea Registration Fee		73,108,000	144,340,000
CBT Fee		228,830,550	147,070,724
Management Fee		686,572	44,322
S.Korea Language & Skill Training		12,335,100	20,252,120
Income from Service Charge		242,560,715	268,363,246
Data Entry Registration Fee		3,641,719	3,448,150
Total		561,162,656	583,518,562
B Operating Expenses:			
Operating Expenses	16.01	201,833,926	175,095,908
Administrative Expenses	16.02	109,439,621	100,049,929
Total		311,273,547	275,145,837
C Operating Profit (A-B)		249,889,109	308,372,725
D Non Operating Income	17.00	227,596,093	112,799,663
E Net Profit Before Tax (C+D)		477,485,202	421,172,388
F Provision for Income Tax	14.02	131,308,430	118,724,719
G Net Profit After Tax (E-F)		346,176,772	302,447,669
H Retained Earning Brought Forward		-	-
I Retained Earning transferred to Retain B/S		346,176,772	302,447,669

The annexed notes form an integral part of these financial statements.


29.12.2024

Managing Director

মোঃ শেখাবুর রহমান
ব্যবস্থাপনা পরিচালক
(অতিরিক্ত সচিব)
বোর্ডেসেল
প্রাপ্তী কল্যাণ ও বৈদেশিক কর্মসংহান মন্ত্রণালয়

Signed in terms of our separate report of even date annexed.

মোঃ রফিউল আমিন

চেয়ারম্যান

বোর্ডেসেল পরিচালনা বোর্ড

ও

সচিব

মোঃ রফিউল আমিন, FCA

মোঃ রফিউল আমিন মন্ত্রণালয়

Skh Md. Mahmudul Ambia, FCA

ICAB Enrollment No. 1067

For and on behalf of

Mahfel Huq & Co.

Chartered Accountants

DVC: 2412181067AS209240

Place: Dhaka

Date: 15 December 2024



Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
 71-72 Old Elephant Road, Eskaton Garden,
 Ramna, Dhaka-1000, Bangladesh
Statement of Changes in Equity
 For the year ended 30 June, 2024

Particulars	Amount in Taka			
	Share Capital	Reserved Fund	Retained Earnings	Total
Opening Balance as at 01.07.2023	5,100,000	200,000,000	905,701,857	1,110,801,857
Add: Net Profit/(Loss) After Tax during the year	-	-	346,176,772	346,176,772
Less: Reserved Fund	-	-	-	-
Dividend Paid during the year	-	-	(1,275,000)	(1,275,000)
Closing Balance as at 30.06.2024	5,100,000	200,000,000	1,250,603,629	1,455,703,629

Statement of Changes in Equity

For the year ended 30 June, 2023

Particulars	Amount in Taka			
	Share Capital	Reserved Fund	Retained Earnings	Total
Opening Balance as at 01.07.2022	5,100,000	200,000,000	604,274,189	809,374,189
Add: Net Profit/(Loss) After Tax during the year	-	-	302,447,669	302,447,669
Less: Reserved Fund	-	-	-	-
Dividend Paid during the year	-	-	(1,020,000)	(1,020,000)
Dividend Payable to Govt.			(1,275,000)	(1,275,000)
Prior year adjustment			1,275,000	1,275,000
Closing Balance as at 30.06.2023	5,100,000	200,000,000	905,701,857	1,110,801,857

The annexed notes form an integral part of these financial statements.

Managing Director

মোঃ শেখাবুর রহমান
 ব্যবস্থাপনা পরিচালক
 (অতিরিক্ত সচিব)
 বোর্ডেসেল
 প্রাচী কল্যাণ কর্মসূচি কর্মসংহার মন্ত্রণালয়

Place: Dhaka
 Date: 15 December 2024



Chairman

মোঃ রফিকুল আমিন
 চেমারম্যান
 বোর্ডেসেল পরিচালনা বোর্ড
 ও
 সচিব
 ধ্বনি কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
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Statement of Cash Flows For the year ended 30 June 2024

Particulars	Amount in Taka	
	30 June 2024	30 June 2023
A. Cash Inflows/(Outflows) from Operating Activities:		
Net Profit Before Tax	477,485,202	421,172,388
Adjustment of non-cash & non-operating Items	-	-
Depreciation	2,819,541	3,018,703
Non-operating income	(227,596,093)	(112,799,663)
	(224,776,552)	(109,780,960)
	252,708,650	311,391,428
Changes in Working Capital		
(Increase)/Decrease in Stock of Stationary	126,045	1,332
(Increase)/Decrease in Advance Deposit and Pre-payments	50,675,612	50,376,302
Increase/(Decrease) in Other Payable	374,662,715	994,949,207
Increase/(Decrease) in advance received from customers	12,724,513	(10,943,012)
Increase/(Decrease) in Provision for Expenses	(118,457,718)	(115,242,580)
Cash generated from operation	319,731,167	919,141,249
Income Tax Paid	(107,618,563)	(80,760,661)
Net cash inflows/(outflows) from operating activities	464,821,254	1,149,772,016
B. Cash Inflows/(Outflows) from Investing Activities:		
Property, Plant & Equipment	(1,332,350)	(1,719,388)
Investment in FDR	699,099,084	(993,119,727)
In Investment in Bond	(1,286,313,921)	-
Net Cash Inflows/(Outflows) from Financing Activities	(588,547,187)	(994,839,115)
C. Cash Inflow/(Outflow) from Financing Activities:		
Non-operating income	227,596,093	112,799,663
Dividend Paid	(1,275,000)	(1,020,000)
Net Cash Inflows/(Outflows) from Financing Activities	226,321,093	111,779,663
D. Net Increase /(Decrease) in Cash and Cash Equivalents (a+b+c)	102,595,159	266,712,564
E. Cash & cash equivalents at the beginning of the year	347,839,035	81,126,471
F. Cash & cash equivalent at the end of the year (D+E)	450,434,194	347,839,035
Represented by: Cash & Cash Equivalents	450,434,194	347,839,035

The annexed notes form an integral part of these financial statements.

Managing Director

মোঃ শেখাবুর রহমান
ব্যবস্থাপনা পরিচালক
(অভিযোগ সচিব)

Place: Dhaka

প্রাসা কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

Date: 15 December 2024

Chairman

মোঃ রফতান আমিন
চেয়ারম্যান
বোয়েসেল পরিচালনা বোর্ড
ও
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প্রাসা কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়



Bangladesh Overseas Employment & Services Ltd. (BOESL)

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Notes to the Financial Statements

As at & For the year ended 30 June 2024

1.00 Background and Activities:

Bangladesh Overseas Employment & Services (BOESL) Ltd. is a Company incorporated under the Companies Act 1994 vide registration number 11570/670 of 1983-84. The Company has an authorised capital of Taka three crore divided into 300,000 (Three Lac) shares of tk. 100 each. The Company has not yet made public issue of its share in the financial market.

The main activities of the company are to export manpower and to act as recruiting agent and consultants of manpower for employment of Bangladeshis abroad with the due permission from the Government of the Peoples Republic of Bangladesh. The Company by now has contributed substantial amount of revenue to Government exchequer by manpower export and developed reputed skill in promotion and campaign of manpower in the foreign market.

2.00 Basis of Accounting:

2.01 Concept:

The elements of financial statements have been measured on Historical Cost Basis on Generally Accepted Accounting Principles (GAAP) and in accordance with the International Accounting Standards adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) to the extend applicable to the Company.

2.02 Method:

The accounts are maintained on Accrual basis.

2.03 Functional and Presentation Currency:

These financial statements are presented in Taka, which is the Company's functional currency.

2.04 Statement of Cash Flows:

Statement of Cash Flows has been prepared under indirect method classified by operating, investing and financing activities.

2.05 Foreign Currency Translation:

Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date in accordance with IAS 21: The result in the exchange differences at the reporting date is recognized in the Statement of Profit or Loss and Other Comprehensive Income .



Bangladesh Overseas Employment & Services Ltd. (BOESL)

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Notes to the Financial Statements

As at & For the year ended 30 June 2024

2.06 Reporting Period:

These financial statements cover one year starting from 01 July 2023 to 30 June 2024.

2.07 Comparative Information:

All numerical information in respect of the previous year have been presented in the last year financial statements and the narrative and descriptive information where it is relevant for understanding presented in the current year's financial statements.

2.08 Property, Plant & Equipment

Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets is amortized over their estimated useful lives, using the reducing balance method.

2.09 Financial Instruments:

Financial Instruments are recognized in the statement of financial position when Company becomes a party to the contractual provisions of the instruments under IFRS 9 Financial Instruments: Recognition and Measurement.

i) Receivables

Receivable are carried at original invoice amount based on a review of all outstanding amounts at the year-end.

ii) Payables

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by Company.

2.10 Cash in Hand & Cash at Bank:

It includes bank deposits for use by the Company without any restriction, and there was insignificant risk of changes in its value.

2.11 Revenue Recognition:

Revenue is the gross inflow of economic benefits arising in the course of the ordinary activities of the Company when those inflows result in increases in fund,. Revenue is measured at the fair value of the consideration received or receivable. Revenues are recognized following the conditions of IFRS 15: Revenue from Contracts with Customers. Major item-wise recognition policies are briefly described as under:

Income from Service Charge:

Income from service charge is recognized in the accounting period to when the services are completed. Service charges received in advance are considered as liability.



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Notes to the Financial Statements

As at & For the year ended 30 June 2024

Income from Data Entry and Online Registration Fees:

Income from Data Entry, Online Registration Fees and Management fees are recognized on cash basis in the accounting period in which fees are received.

Other Income:

Other Income is recognized when Company's right to receive such income has been reasonably established.

2.12 Events after the Reporting Period:

Events after the reporting period have been accounted for under IAS-10: Events after the reporting period that are nonadjusting have been disclosed.

2.13 Income Tax Provision:

Provision for income tax has been made for the year of audit. But provision for deferred tax has not been made.

2.14 Inventories:

Inventories were stated at acquisition cost.

2.15 Provision for Gratuity:

The provision for gratuity is made based on the following rules:

Length of Service	Entitlement
5 years or more	2 month basic salary per year
Below 5 years	50% One month basic salary per year

2.16 Other:

- i. Figures have been rounded off to the nearest Taka.
- ii. Where necessary, comparative figures and accounts titles in the financial statements have been rearranged to conform to the current year's presentation



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Notes to the Financial Statements

As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
3.00	Property, Plant & Equipment : Tk. 19,546,258		
	Opening Balance	63,613,839	61,894,451
	Addition during the period	1,332,350	1,719,388
		64,946,189	63,613,839
	Less: Sale during the period	-	-
		64,946,189	63,613,839
	Less: Accumulated depreciation	45,399,930	42,580,391
	Closing Balance (See the FA Schedule)	19,546,258	21,033,448
4.00	Investment in Bond: Tk. 1,286,313,921		
	BD0926251028	200,634,202	-
	BD0925171029	202,892,800	-
	BD0925091052	50,023,949	-
	BD0928181058	199,526,938	-
	BD0918265242	188,886,200	-
	BD0928181058	149,131,200	-
	BD0928221052	48,312,631	-
		47,317,950	-
		199,588,052	-
	Total	1,286,313,921	-
	The company has invested in Bangladesh Bank Treasury bond and all bonds maturity date are more than one year. The value of bonds is represented in cost value.		
5.00	Stock of Stationary : Tk. 51,325		
	Opening Balance	177,371	178,702
	Addition during the period	836,771	801,982
		1,014,142	980,684
	Less: Consumption during the period	962,817	803,314
	Closing Balance	51,325	177,370
6.00	Advance, Deposit & Pre-payments : Tk. 129,076,153		
	Advance Against Income Tax	6.01	94,123,278
	Security Deposit with DG	6.02	1,500,000
	Security Deposit with T & T For Telephone	6.03	43,000
	Security Deposit with Sonali Bank for locker	6.04	700



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Notes to the Financial Statements

As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Security Deposit with Anudip for Gas	6.05 117,000	117,000
	Advance Against Expenses	6.06 96,360	430,607
	Security Against Office Rent	6.07 1,567,673	-
	Avance against Air Ticket	6.08 13,000,000	-
	Loan & Advance	6.09 18,628,141	-
	Total	129,076,153	72,133,202
6.01	Advance Against Income Tax : Tk. 94,123,278		
	Opening Balance	70,041,895	40,116,289
	Add: Addition during the period	107,618,563	80,760,661
		177,660,458	120,876,950
	Less: Income Tax adjustment	83,537,180	50,835,055
	Closing Balance	94,123,278	70,041,895
6.02	Security Deposit with DG (BMET) : Tk. 1,500,000		
	Po No. 0588306 (AB) 14-07-15	700,000	50,000
	Po No. 0910370 (AB) 14-07-15	150,000	50,000
	Po No. 0980266 (UB) 26-12-82	50,000	50,000
	Po No. 1256398 21-01-0	50,000	500,000
	Po No. 1340185 (UB) 14-07-15	50,000	700,000
	Sanchoy Patra_ 0097884 Reg82/03	500,000	150,000
	Total	1,500,000	1,500,000
6.03	Security Deposit with T & T For Telephone: Tk. 43,000		
	Security Deposit	43,000	43,000
	Total	43,000	43,000
6.04	Security Deposit with Sonali Bank Locker: Tk. 700		
	Security Deposit	700	700
	Total	700	700
6.05	Security Deposit with Anudip: Tk. 117,000		
	Anudip LPG	100,000	100,000
	Anudip GAS	17,000	17,000
	Total	117,000	117,000
6.06	Advance Against Expenses: Tk. 96,360		
	Opening Balance	430,607	21,854
	Add: Addition during the period	96,360	1,035,553
		526,967	1,057,407
	Less: Adjustment during the period	430,607	626,800
	Closing Balance	96,360	430,607



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Probashi Kallayan Bhaban (4th floor)
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As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
6.07	Advances against Office Rent: Tk. 1,567,673		
620340 (AB)		1,567,673	-
Total		1,567,673	-
6.08	Avance against Air Ticket: Tk. 13,000,000		
FDR 1139402 (SB)		3,000,000	-
FDR 1139409 (SB)		10,000,000	-
Total		13,000,000	-
6.09	Loan & Advance: Tk. 18,628,141		
House Building Loan		18,628,141	-
Total		18,628,141	-
7.00	Investment in FDR: TK. 1,934,553,293		
Opening Balance		2,633,652,377	1,366,000,000
Add: Addition during the period		110,000,000	920,000,000
Add: Interest		2,743,652,377	2,286,000,000
Less: Encashment & TDS during the year		173,493,326	347,652,377
Closing Balance		2,917,145,703	2,633,652,377
		(982,592,410)	-
		1,934,553,293	2,633,652,377
8.00	Cash and Cash Equivalents : Tk. 450,434,194		
Cash in Hand		23,957	230,788
Cash at Bank	8.01	450,410,237	347,608,247
Total		450,434,194	347,839,035
Cash and cash equivalent represents cash in hand, cash at bank which are free to use without any restriction and less than 3 months.			
8.01	Cash at Bank: TK. 450,410,237		
1004 · 193_Sonali Bank (Sh Hotel Br)		69,729,641	5,878,731
1005 · 67_Sonali Bank		1,310,072	-
1006 · Sonali Bank (Mogh Bzr Br) # 259		55,659,740	84,092,814
1007 · 037 - Sonali Bank Ltd. - 37		185,172,401	218,293,162
1008 · Agrani Bank # 620340		15,377,804	14,163,772
1009 · 4912328_Janata Bank (Moghbr Br.)		3,128,028	487,239
1010 · 3885431 ABL-FC (Shnt. H. Br.)		119,091,770	24,484,374
1011 · 039 Sonali Bank Mog.. Br.		940,782	208,154
Total		450,410,237	347,608,247



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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
9.00	Share Capital Tk. 5,100,000		
	Authorised capital:	30,000,000	30,000,000
	3,00,000 Ordinary shares @ Taka 100 each.		
	Issued subscribed & paid up capital:	5,100,000	5,100,000
	Divided into 51,000 ordinary shares @ Taka 100 each was fully paid by Govt. of Bangladesh.		
10.00	Reserve Fund Tk. 200,000,000		
	Opening Balance	200,000,000	200,000,000
	Addition during the year	-	-
		200,000,000	200,000,000
	Less: Transfer/ Adjustment during the year	-	-
		200,000,000	200,000,000
	The company has build a reserve fund to meet future unexpected financial risks and uncertainties.		
11.00	Retained Earnings: Tk. 1,250,603,629		
	The breakup is as follows:		
	Opening Balance (Restated in 2022)	905,701,857	604,274,189
	Add: Net Profit / (Loss) after Tax for the year	346,176,771	302,447,669
		1,251,878,629	906,721,857
	Dividend Payable to Govt.	-	(1,275,000)
	Dividend paid to Govt. (Shareholder)	(1,275,000)	(1,020,000)
	Reserve Fund	-	-
	Prior year adjustment	-	1,275,000
	Closing balance	1,250,603,629	905,701,857
12.00	Other Payable : Tk. 2,204,013,656		
	Advance Against Service Charge	12.01	19,092,386
	Bourage		436,816
	Security Deposit (Medical Centre)	12.02	5,400,000
	Qatar Chemical Company		137,041
	Security Deposit(Garments workers)	12.03	5,895,650
	Wages Earned welfare Fund	12.04	1,027,123
	Security Deposit (PABX)		2,881
	Security Deposit (House maid Oman)		220,000
	CBT Reg. Fee	12.05	4,301,315
	CBT Korea Expense (Liability)	12.06	11,031,525
	Liability for Visa Fee	12.07	49,958
	Liability for VAT	12.08	821,412



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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	QAFCO	355,464	355,464
	Worker Return	12.09 117,185	117,185
	Security Deposit (Korea)	12.10 2,113,700,000	1,769,300,000
	Korea Language Training	12.11 2,605	2,605
	Endorse Fee (Liability)	30,000	30,000
	Security Deposit (Croatia)	12.12 2,000,000	1,800,000
	Visa Fee- Malaysia	12.13 3,207,110	959,760
	Medical	12.14 1,028,000	(850,000)
	Immigration Clearance	12.15 1,140,000	565,500
	Mygrams	12.16 1,022,355	2,214,000
	PEPT	12.17 18,334,895	2,724,885
	PDO & Finger Print	12.18 293,106	14,303
	Security Deposit (Romania)	12.19 8,975,324	7,001,000
	Security Deposit (Bulgeria)	12.20 2,350,000	-
	Liabilities for Expenses	12.21 3,041,506	-
	Total	2,204,013,656	1,829,350,941
12.01	Advance Against Service Charge : Tk. 19,092,386		
	Opening Balance	21,842,685	22,302,120
	Add: Received during the period	-	-
	Less: Payment during the period	21,842,685	22,302,120
	Closing Balance	2,750,300	459,434
12.02	Security Deposit (Medical Centre) : Tk. 5,400,000		
	Opening Balance	4,200,000	3,400,000
	Add: Received during the period	1,400,000	1,000,000
	Less: Payment during the period	5,600,000	4,400,000
	Closing Balance	200,000	200,000
12.03	Security Deposit (Garments workers) : Tk. 5,895,650		
	Opening Balance	5,955,650	6,095,650
	Add: Received during the period	-	-
	Less: Payment during the period	5,955,650	6,095,650
	Closing Balance	60,000	140,000
		5,895,650	5,955,650



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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
12.04	Wages Earned welfare Fund : Tk. 1,027,123		
	Opening Balance	801,873	1,405,305
	Add: Received during the period	73,701,210	66,783,458
		74,503,083	68,188,763
	Less: Payment during the period	73,475,960	67,386,890
	Closing Balance	1,027,123	801,873
12.05	CBT Reg. Fee : Tk. 4,301,315		
	Opening Balance	4,301,315	4,301,315
	Add: Received during the period	-	-
		4,301,315	4,301,315
	Less: Payment during the period	-	-
	Closing Balance	4,301,315	4,301,315
12.06	CBT Korea Reimbursement (Liability) : Tk. 11,031,525		
	Opening Balance	4,218,007	9,238,243
	Add: Received during the period	26,795,417	-
		31,013,424	9,238,243
	Less: Payment during the period	19,981,899	5,020,236
	Closing Balance	11,031,525	4,218,007
12.07	Liability for Visa Fee : Tk. 49,958		
	Opening Balance	614,468	(602,754)
	Add: Received during the period	19,585,590	39,985,622
		20,200,058	39,382,868
	Less: Payment during the period	20,150,100	38,768,400
	Closing Balance	49,958	614,468
12.08	Liability for VAT : Tk. 821,412		
	Opening Balance	2,385,500	2,301,843
	Add: Received during the period	37,397,105	40,225,405
		39,782,605	42,527,248
	Less: Payment during the period	38,961,193	40,141,748
	Closing Balance	821,412	2,385,500
12.09	Workers Return : Tk. 117,185		
	Opening Balance	117,185	117,185
	Add: Received during the period	-	-
		117,185	117,185
	Less: Payment during the period	-	-
	Closing Balance	117,185	117,185



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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
12.10	Security Deposite By Workers (Korea) : Tk. 2,113,700,000		
	Opening Balance	1,769,300,000	844,900,000
	Add: Received during the period	463,300,000	935,800,000
		2,232,600,000	1,780,700,000
	Less: Payment/adjustment during the period	118,900,000	11,400,000
	Closing Balance	2,113,700,000	1,769,300,000
12.11	Korean Language Training: TK. 2,605		
	Opening Balance	2,605	2,605
	Add: Received during the period	-	-
		2,605	2,605
	Less: Payment during the period	-	-
	Closing Balance	2,605	2,605
12.12	Security Deposit-Croatia : TK. 2,000,000		
	Opening Balance	1,800,000	2,000,000
	Add: Received during the period	1,400,000	-
		3,200,000	2,000,000
	Less: Payment during the period	1,200,000	200,000
	Closing Balance	2,000,000	1,800,000
12.13	Visa Fee- Malaysia : TK. 3,207,110		
	Opening Balance	959,760	-
	Add: Received during the period	4,596,000	4,740,000
		5,555,760	4,740,000
	Less: Payment during the period	2,348,650	3,780,240
	Closing Balance	3,207,110	959,760



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As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
12.14	Medical : TK. 1,028,000		
	Opening Balance	(850,000)	-
	Add: Received during the period	7,660,000	5,865,000
		6,810,000	5,865,000
	Less: Payment during the period	5,782,000	6,715,000
	Closing Balance	1,028,000	(850,000)
12.15	Immigration Clearance : TK. 1,140,000		
	Opening Balance	565,500	-
	Add: Received during the period	574,500	565,500
		1,140,000	565,500
	Less: Payment during the period	-	-
	Closing Balance	1,140,000	565,500
12.16	Mygrams : TK. 1,022,355		
	Opening Balance	2,214,000	-
	Add: Received during the period	-	2,214,000
		2,214,000	2,214,000
	Less: Payment during the period	1,191,645	-
	Closing Balance	1,022,355	2,214,000
12.17	PEPT : TK. 18,334,895		
	Opening Balance	2,724,885	-
	Add: Received during the period	26,604,110	7,609,215
		29,328,995	7,609,215
	Less: Payment during the period	10,994,100	4,884,330
	Closing Balance	18,334,895	2,724,885
12.18	PDO & Fingure Print : TK. 293,106		
	Opening Balance	14,303	-
	Add: Received during the period	328,120	392,080
		342,423	392,080
	Less: Payment during the period	49,317	377,777
	Closing Balance	293,106	14,303
12.19	Security Deposit (Romaia): TK. 8,975,324		
	Opening Balance	7,001,000	-
	Add: Received during the period	2,075,324	7,001,000
		9,076,324	7,001,000
	Less: Payment during the period	101,000	-
	Closing Balance	8,975,324	7,001,000



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As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023

12.20 Security Deposit (Bulgeria): TK. 2,350,000

Opening Balance	-	-
Add: Received during the period	2,350,000	-
	<u>2,350,000</u>	-
Less: Payment during the period	-	-
Closing Balance	<u>2,350,000</u>	-

12.21 Liabilities for Expenses : Tk. 3,041,506

Provision for Overtime	353,361	-
Provision for Casual Staff Salary	159,300	-
Provision for Job Fair	315,738	-
Provision for Office Rent	2,213,107	-
Total	<u>3,041,506</u>	-

13.00 Advance Received from Customers : Tk. 17,991,565

Opening Balance	5,267,052	16,210,064
Addition during the year	434,941,287	436,508,758
	<u>440,208,339</u>	<u>452,718,822</u>
Less: Revenue Earned/ Adjustment during the year	(422,216,774)	(447,451,770)
Closing Balance (See Annexure-B)	<u>17,991,565</u>	<u>5,267,052</u>

This balance represents amount received in advance from different Overseas Company for supply of skilled manpower and the amount is gradually transferred to income as the said manpower is delivered.

14.00 Provision for Expenses

Audit Fees	60,000	60,000
Audit Fees (PF)	77,000	77,000
Provision for Electricity Bill	205,159	-
Provision for WASA Bill	31,912	-
Provision for Profit Bonus	14.01	10,583,793
Provision for Income Tax	14.02	131,308,430
Total		<u>142,266,294</u>
		<u>129,415,582</u>

14.01 Provision for Profit Bonus: Tk. 10,583,793

Opening Balance	10,553,863	6,989,599
Provision during the year	9,076,097	10,553,863
Less: Disbursement/ Adjustment during the year	(9,046,167)	(6,989,599)
Closing Balance	<u>10,583,793</u>	<u>10,553,863</u>

The board has decided that the employees will be enjoyed the profit bonus six times of their basic salary on this year net profit for their satisfactory performance.



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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023

14.02 Provision for Income Tax : Tk. 131,308,430

Opening Balance	118,724,719	55,805,080
Add: Income Tax during the period	131,308,430	118,724,719
	250,033,149	174,529,799
Less: Income Tax adjustments during the period	118,724,719	55,805,080
Closing Balance	131,308,430	118,724,719

Computation of Total Income Tax Liability

A. Profit Before Tax

Add: Addable/Inadmissible Items

Applicable Tax Rate

Tax Charge

477,485,202	421,172,388
-	-
477,485,202	421,172,388
27.50%	27.50%

B. Minimum Tax @ 0.60% of Gross Receipts as Per Section 163 of Income Tax 2023

788,758,749	696,318,225
0.60%	0.60%
4,732,553	4,177,910

C. Tax Deducted at Source as Per Section 163

107,618,563	80,760,661
131,308,430	115,822,407

Applicable Income Tax Expenses (Higher of A or B or C)



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Notes to the Financial Statements

As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023

15.00 Operating Income : Tk. 561,162,656

Exam Fee/ South Korea Registration Fee
CBT
Management Fee
S.Korea Lang. & Skill Training
Income from Service Charge
Data Entry Registration Fee

73,108,000	144,340,000
228,830,550	147,070,724
686,572	44,322
12,335,100	20,252,120
242,560,715	268,363,246
3,641,719	3,448,150
561,162,656	583,518,562

Total

16.00 Administrative & Operating Expenses : Tk. 311,273,547

Operating Expense
Administrative Expense

16.01	201,833,926	175,095,908
16.02	109,439,621	100,049,929
Total	311,273,547	275,145,837

16.01 Operating Expense : Tk. 201,833,926

Candidate Selection Test
Computer Based Test (CBT)
Hotel Rent - Delegates & Other
Other Exp - Sending workers
Overseas Recruitment Test
Pre-departure Briefing Exp.
Behavior Change Training Exp.
S.Korea Language & Skill Training
CBT Reg. Fee (HRD) Expenses

4,025,785	5,152,678
12,861,113	15,653,567
845,250	513,628
1,290,060	354,750
2,376,800	1,425,000
2,089,100	1,736,000
2,615,320	6,678,988
14,702,358	22,870,516
161,028,140	120,710,781
201,833,926	175,095,908

Total

16.02 Administrative Expenses : Tk. 109,439,621

Salary of Officers
Provision for Profit Bonus
Salary to Employees
Rest & Recreation Allowances
Festival Allowances
Office Rent
Overtime Expenses
Telephone, Telegram & Etc.
Registration and Renewal Fees
WASA Bill
Electricity Bill
Gas & Fuel Ex.
Petrol & Lubricants Ex.

18,300,910	17,212,879
9,076,097	10,553,863
15,511,727	15,557,743
624,850	305,250
3,212,340	4,696,690
9,427,427	7,113,802
3,658,869	3,434,723
71,171	161,576
112,166	770,020
273,018	191,081
992,058	835,919
2,304,537	2,318,655
1,151,579	1,087,327



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As at & For the year ended 30 June 2024

Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Bank Charges / Insurance	2,853,587	1,007,635
	Printing and Publishing	1,655,429	1,011,834
	Stationery, Seals & Stamps	-	803,313
	Books and Periodicals	90,028	183,378
	Audio, Vedio Production Ex.	250,000	550,000
	Promotion & Advertising	454,331	602,395
	Seminars, Conferences, Workshop	121,230	82,420
	Integrity Workshop & Award	599,192	261,451
	Innovative Strategy Workshop	66,154	240,921
	Service Simplification	160,238	114,900
	Right to Information	160,409	115,915
	Entertainment	3,450,869	2,261,136
	Conveyance Expenses	574,151	731,949
	Casual Staff Salaries	2,329,200	2,398,000
	Legal Expenses	85,375	519,121
	Computer & IT	697,259	790,904
	Audit Fee	60,000	60,000
	Vat Expense	4,756,656	-
	Overseas Research & Expansion	2,854,334	-
	IATA Expenses	246,538	-
	Uniform	379,736	-
	Event & Festival Expenses	2,748,925	1,874,475
	Board of Directors Meeting	1,560,000	1,580,000
	Specialized Committee Meeting	1,123,724	453,861
	Depreciation on Fixed Assets	2,819,541	3,018,703
	Staff Recruitments Exp.	154,581	2,666
	Annual General Meeting	785,309	661,938
	Provident Fund Contribution	1,408,623	1,382,147
	Crookeries Expense	31,858	40,684
	Other Office Expense	14,715	23,581
	Courier Expenses	121,138	285,158
	Motor Vehicles Repair and Maintenance	1,579,978	1,719,711
	Furniture Repair	34,732	-
	Computers Repair & Mantainance	585,532	1,059,784



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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
	Machinery & Equip. Maintatinance	228,523	69,876
	Office & Building Maintanance	861,311	3,289,161
	Interior Decoration	400,520	1,464,893
	Electrical & Lighting Maintenance	97,554	210,881
	Electrical Media	215,000	160,000
	Generators & Other	147,458	1,663,125
	Group Insurance	27,040	31,360
	Email/Internet	645,329	1,078,011
	Earned Leave Encashment	383,580	270,600
	Sports Grants	-	29,940
	Relief & Charity	164,895	198,535
	Gratutiy Allowance	1,193,360	93,941
	Voluntary Fund	-	50,000
	Help & Grants	302,681	10,000
	Travel Expenses	182,020	79,122
	GRS	329,128	340,253
	Foreign Employment Growth	38,943	215,370
	Bangla Noboborsha Allowances	301,584	298,496
	Local Training	608,222	593,535
	Foreign Training/ Tour	1,223,697	556,457
	Hygiene & Health Safety	203,801	67,344
	Job Fair, Saminers Conference	2,354,852	1,201,522
	Total	109,439,621	100,049,929

17.00 Non Operating Income : Tk. 227,596,093

Interest on STD	13,672,522	10,270,550
Interest on FDR	165,713,327	94,571,624
Forfeited Income	4,250,000	1,550,000
Profit on Bond	41,797,625	-
Foreign Exchange Gain/Loss	466,577	6,191,545
Miscellaneous Income	1,696,042	215,944
Total	227,596,093	112,799,663

17.01 Forfeited Income : TK. 4,250,000

Forfeited from Korea Deposit	-	1,550,000
Forfeited from EPS Workers	4,250,000	-
Total	4,250,000	1,550,000



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Schedule of Property, Plant & Equipment

As at 30 June 2024

Schedule-A

SL No	Particulars	Cost			Rate of Dep. (%)	Balance as on 30.06.2024	Depreciation	Value for Charging Depreciation	Addition during the year	Accumulated Dep. as on	W.D.V as on 30.06.2024
		Balance as on 01.07.2023	Addition during the year	Balance as on 30.06.2024							
01	Furniture & fixtures	4,518,549	626,917	5,145,466	15%	2,716,588	2,428,878	364,332	3,080,920	2,064,546	
02	Fax Machine	200,300	-	200,300	15%	196,376	3,924	589	196,965	3,335	
03	Motor Vehical	33,730,499	-	33,730,499	10%	22,710,102	11,020,397	1,102,040	23,812,142	9,918,357	
04	Crookeries	207,842	-	207,842	15%	149,298	58,544	8,782	158,080	49,762	
05	Computer software	561,750	-	561,750	10%	56,175	505,575	50,558	106,733	455,018	
06	Computer Server	3,814,750	-	3,814,750	20%	3,011,597	803,153	160,631	3,172,228	642,522	
07	Machinery & Other Equipment	7,981,982	78,722	8,060,704	15%	5,836,194	2,224,510	333,676	6,169,871	1,890,833	
08	Motor Cycle	151,300	-	151,300	20%	135,054	16,246	3,249	138,303	12,997	
09	Generator	1,421,922	-	1,421,922	15%	1,231,749	190,173	28,526	1,260,275	161,646	
10	Database Installation	5,512,500	-	5,512,500	15%	4,940,081	572,419	85,863	5,025,944	486,556	
11	Office Development	3,265,748	-	3,265,748	15%	1,260,170	2,005,577	300,837	1,561,007	1,704,741	
12	Office Equipment	2,142,970	626,711	2,769,681	15%	321,446	2,448,236	367,235	688,681	2,081,000	
13	Electric Equipment	103,727	-	103,727	15%	15,559	88,168	13,225	28,784	74,942	
Balance as on 30 June 2024		63,613,839	1,332,350	64,946,189		42,580,389	22,365,799	2,819,541	45,399,930	19,546,257	
Balance as on 30 June 2023		61,894,451	1,719,388	63,613,839		39,561,685	24,052,154	3,018,703	42,580,391	21,033,448	



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Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
71-72 Old Elephant Road, Eskaton Garden,
Ramna, Dhaka-1000, Bangladesh

Summary of Advance Received from Customers

As at 30 June 2024

Particulars	Amount in Taka
	30 June 2024
Fiji:	
Blue Harber	(200)
Total Fiji	(200)
Kuwait:	
Kuwait Health Ministry:	
CITY GROUP	(6,930)
ATC	(790)
Total Kuwait	(7,720)
Total Kuwait Health Ministry	(7,720)
Malaysia:	
Boh Plantation	(147,561)
EF Furniture	2,270,225
Ladang Tai	548,475
Mewah Oil	364,200
South East Pahang Oil Palm	476,005
United Plantation	(9,038,244)
Total Malaysia	(5,526,900)
Jordan:	
Al Masyara Company	(363,610)
ARK Garments	(66,679)
Aseel Universal Garments	179,387
Atataks Foreign	34,929
Atlanta Garments	(218,252)
Century Miracle	(404,111)
Classic Fashion Apparrel Industry	(6,082,274)
Colonia Garments	(11,385)
EAM Maliban Textile	(167,154)
Elegant Prospect	(372,428)
Elazy Manufacturing	(336,406)
Epic designer	(853,959)
Fashion curve	(6,224)
Friends apparel garments	54,100



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Summary of Advance Received from Customers

As at 30 June 2024

Particulars	Amount in Taka
	30 June 2024
Galaxy Apparrel Industry	(245,200)
Genius Garments	(41,430)
Hafia Apparrel	(13,950)
Hi Tech Textiles	(255,630)
International Elegance	(14,817)
Jerash Garments Al Tajamouat Industrial	89,585
Kangen Sewing	(11,270)
Mas Active	(4,054)
Needle Craft	(360,640)
Pine Tree International	(46,549)
Prestige Apparrel	87,396
Rainbow Textiles	(260,555)
Rich Pine	(657,247)
Sana Garments	(31,696)
Sarab Garments	(13,028)
Sidney Apparrels	(810,006)
Silver Stitch	1,244
Skilled Hand	(7,994)
Southern Garments	27,970
Tusker Apparrel	(72,620)
United creations	(1,056,253)
Victorious Apparrels	(2,250)
W & D Apparrels	(143,689)
Total Jordan	(12,456,746)
Total	(17,991,567)



Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhavan (4th floor)
71-72 Old Elephant Road, Eskaton Garden,
Ramma, Dhaka-1000, Bangladesh

Schedule of FDR

For The Year ended 30 June 2024

Sl No.	Bank Name	Account Number	Date	Opening Balance as at 01 July 2023	Addition during the year	Profit/ Interest	Encashment	TDS/ Other Adjustment	Closing Balance as at 30 June 2024
01	Brac Bank	3056832890001	11-06-2023	30,000,000	-	2,287,500	-	457500	31,830,000
02	Agrani Bank PLC	200000644926	16-04-2009	12,194,331	-	856,887	-	128533.31	12,922,685
03	Agrani Bank PLC	200001841522	09-01-2011	21,077,485	-	1,481,105	-	222165.46	22,336,425
04	Agrani Bank PLC	200003860625	19-01-2015	75,647,116	-	5,308,857	-	1061771.38	79,894,202
05	Agrani Bank PLC	200008645657	09-05-2016	13,964,964	-	9999,557	-	149933.55	14,814,587
06	Agrani Bank PLC	200009488098	12-02-2017	13,490,552	-	965,600	-	144840.08	14,311,312
07	Agrani Bank PLC	200020715211	26-06-2023	180,000,000	-	13,500,000	-	2700000	190,800,000
08	Agrani Bank PLC	200012097115	22-05-2018	77,237,237	-	5,521,109	-	1104221.87	81,654,124
09	Agrani Bank PLC	200019922068	07-02-2023	200,000,000	-	18,467,500	-	3693500	214,774,000
10	Agrani Bank PLC	0200020621327	11-06-2023	-	100,000,000	7,500,000	1,550,000		105,950,000
11	Agrani Bank PLC	200001943605	03-04-2013	35,262,293	-	1,786,712	36,691,663	357342.48	-
12	Agrani Bank PLC	2000002301588	22-06-2013	34,969,677	-	1,188,182	35,920,223	237636.44	-
13	Agrani Bank PLC	200020621357	11-06-2023	100,000,000	-	7,500,000	105,950,000	1550000	-
14	Sonali Bank PLC	119805000274	11-05-2015	14,514,545	-	905,998	-	176128	15,244,415
15	Sonali Bank PLC	119805000321	06-12-2015	14,098,141	-	934,576	-	192225	14,840,492
16	Sonali Bank PLC	119805000401	12-02-2017	13,222,235	-	825,309	-	161777	13,885,767
17	Sonali Bank PLC	119805000415	11-07-2017	64,995,982	-	4,013,075	-	807440	68,201,617
18	Sonali Bank PLC	119805000442	21-05-2018	38,265,078	-	2,295,905	-	474181	40,086,802
19	Sonali Bank PLC	119805000456	09-09-2018	84,690,093	-	5,084,406	-	812661	88,961,838
20	Sonali Bank PLC	119805000467	05-02-2019	122,260,020	-	7,632,752	-	1407462	128,485,310
21	Sonali Bank PLC	119805000503	05-11-2019	57,584,991	3,458,099	-	-	568715	60,474,375
22	Sonali Bank PLC	119805000528	14-05-2020	68,627,094	4,284,053	-	-	811899	72,099,248
23	Sonali Bank PLC	119805000833	29-06-2022	94,450,000	6,262,081	-	-	1237484	99,474,597
24	Sonali Bank PLC	4425555008507	25-05-2005	5,754,506	380,910	-	-	87097	6,048,319

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Subsidiary

25	Sonali Bank PLC	44255555008515	25-05-2005	5,754,506	-	380,910	-	87097	6,048,319
26	Sonali Bank PLC	44255555008523	25-05-2005	5,754,506	-	380,910	-	87097	6,048,319
27	Sonali Bank PLC	44255555009117	25-01-2007	27,306,074	-	1,224,874	28,218,426	312522	-
28	Sonali Bank PLC	44255555009125	25-01-2007	27,306,074	-	1,224,874	28,218,426	312522	-
29	Sonali Bank PLC	44255555009133	25-01-2007	13,622,612	-	611,072	14,062,737	170947	-
30	Sonali Bank PLC	44255555009141	25-01-2007	13,622,612	-	611,072	14,062,737	170947	-
31	Sonali Bank PLC	44255555012905	10-11-2023	33,254,446	-	1,491,701	34,372,081	374066	-
32	Sonali Bank PLC	119805000284	25-06-2015	29,094,062	-	878,347	29,786,741	185668	-
33	Sonali Bank PLC	44255505000223	28-04-2016	13,697,263	-	614,420	14,139,964	171719	-
34	Sonali Bank PLC	119805000480	30-06-2019	36,372,512	-	1,098,083	37,245,983	224612	-
35	Sonali Bank PLC	119805000531	14-06-2020	5,733,242	-	173,086	5,872,652	33676	-
36	Sonali Bank PLC	119805000832	29-06-2022	52,450,000	-	1,583462	53,652,828	380634	-
37	Sonali Bank PLC	119805000479	30-06-2019	84,846,698	-	2,561,515	86,854,241	553972	-
38	Sonali Bank PLC	119805000830	19-06-2022	209,550,000	-	6,326,299	214,705,104	1171195	-
39	Janata Bank PLC	100244870524	11-06-2023	100,000,000	-	7,750,000	-	2325000	105,425,000
40	Janata Bank PLC	100233649796	20-06-2022	52,535,000	-	4,067,587	-	660138	55,942,449
41	BD Krishii Bank	4001-0330218046	12-06-2023	50,000,000	-	4,015,000	-	1110000	52,905,000
42	Modhumoti Bank PLC	1120550000102	07-02-2023	30,000,000	-	2,250,000	-	240000	32,010,000
43	Exim Bank Ltd.	121002234429	11-06-2023	10,000,000	-	800,000	-	163000	10,637,000
44	FSIB PLC	1152460006733	12-06-2023	10,000,000	-	800,000	-	83000	10,717,000
45	Rupali Bank PLC	547035004830	30-06-2019	99,273,054	-	8,109,295	-	1548358	105,833,989
46	Rupali Bank PLC	5470350005283	11-06-2023	100,000,000	-	7,750,000	-	1600000	106,150,001
47	Rupali Bank PLC	59035000755	21-06-2022	52,685,000	-	3,951,375	-	890275	55,746,100
48	Rupali Bank PLC	743.0346743		52,747,500	-	52,747,385		115	-
49	Standard Bank	00255037643	28-04-2024	-	10,000,000	-	-	-	10,000,000
50	IFIC Bank	170354631200	16-06-2020	35,740,877	-	2,859,270	37,953,292	646854.9	-
51	IFIF Bank	170354631201	11-06-2023	50,000,000	-	4,000,000	53,135,000	865000	-
52	Mercantile Bank	1410001106708	07-02-2023	30,000,000	-	2,280,000	31,809,000	471000	-
53	NRBC Bank	51027120000152	07-02-2023	10,000,000	-	774,999	10,640,692	134307	-
54	NRBC Bank	5150712528	08-02-2023	10,000,000	-	675,000	10,555,750	119250	-
55	One Bank	504140003749	12-06-2023	10,000,000	-	810,000	10,642,000	168000	-
Total				2,633,652,378	110,000,000	173,493,326	948,786,925	33,805,485	1,934,553,293

