

**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 (4<sup>th</sup> FLOOR), 34 Topkhana Road, Dhaka-1000**

**Mobile: 01712929898, e-mail: [ambia@mahfelhuq.com](mailto:ambia@mahfelhuq.com), web: [www.mahfelhuq.com](http://www.mahfelhuq.com)**



**Mahfel Huq & Co.**  
Chartered Accountants  
The first registered accounting firm in independent Bangladesh

An independent member firm of AGN International

BGIC Tower (4th Floor)  
34, Topkhana Road  
Dhaka-1000, Bangladesh  
Tel: +88-02-9553143, 9581786  
Fax: +88-02-9571005  
E-mail : [ambia@mahfelhuq.com](mailto:ambia@mahfelhuq.com)  
Web: [www.mahfelhuq.com](http://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.





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## 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

**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
<b>Assets</b>			
<b>Non-Current Assets</b>		<b>1,305,860,179</b>	<b>21,033,448</b>
Property, Plant & Equipment	3.00	19,546,258	21,033,448
Investment in Bond	4.00	1,286,313,921	-
<b>Current Assets</b>		<b>2,514,114,965</b>	<b>3,053,801,984</b>
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
<b>Total Assets</b>		<b>3,819,975,144</b>	<b>3,074,835,432</b>
<b>Shareholder's Equity &amp; Liabilities</b>			
<b>Shareholders' Equity:</b>		<b>1,455,703,629</b>	<b>1,110,801,857</b>
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
<b>Current Liabilities</b>		<b>2,364,271,515</b>	<b>1,964,033,575</b>
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
<b>Total Shareholder's Equity &amp; Liabilities</b>		<b>3,819,975,144</b>	<b>3,074,835,432</b>

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

**Managing Director**

মোঃ শেখাবুর রহমান  
ব্যবস্থাপনা পরিচালক  
(অতিরিক্ত সচিব)  
বোম্বেসেল  
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

**Chairman**

মোঃ রহুল আমিন  
চেয়ারম্যান  
বোম্বেসেল পরিচালনা বোর্ড  
ও  
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**Skh Md. Mahmudul Ambla, FCA**

ICAB Enrollment No. 1067

For and on behalf of

Mahfel Huq &amp; 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 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
<b>A Operating Income:</b>	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
<b>Total</b>		<b>561,162,656</b>	<b>583,518,562</b>
<b>B Operating Expenses:</b>			
Operating Expenses	16.01	201,833,926	175,095,908
Administrative Expenses	16.02	109,439,621	100,049,929
<b>Total</b>		<b>311,273,547</b>	<b>275,145,837</b>
<b>C Operating Profit (A-B)</b>		<b>249,889,109</b>	<b>308,372,725</b>
<b>D Non Operating Income</b>	17.00	227,596,093	112,799,663
<b>E Net Profit Before Tax (C+D)</b>		<b>477,485,202</b>	<b>421,172,388</b>
<b>F Provision for Income Tax</b>	14.02	131,308,430	118,724,719
<b>G Net Profit After Tax (E-F)</b>		<b>346,176,772</b>	<b>302,447,669</b>
<b>H Retained Earning Brought Forward</b>		-	-
<b>I Retained Earning transferred to Retain B/S</b>		<b>346,176,772</b>	<b>302,447,669</b>

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

**Managing Director**

মোঃ শেখাবুর রহমান  
ব্যবস্থাপনা পরিচালক  
(অতিরিক্ত সচিব)  
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**Chairman**

স্বঃ রুহুল আমিন  
চেয়ারম্যান  
বোয়েসেল পরিচালনা বোর্ড  
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**Skh Md. Mahmudur Amola, 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)
<b>Closing Balance as at 30.06.2024</b>	<b>5,100,000</b>	<b>200,000,000</b>	<b>1,250,603,629</b>	<b>1,455,703,629</b>

**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
<b>Closing Balance as at 30.06.2023</b>	<b>5,100,000</b>	<b>200,000,000</b>	<b>905,701,857</b>	<b>1,110,801,857</b>

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

Managing Director

Place: Dhaka

Date: 15 December 2024

মোঃ শেখাবুর রহমান  
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Chairman

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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

## Statement of Cash Flows For the year ended 30 June 2024

Particulars	Amount in Taka	
	30 June 2024	30 June 2023
<b>A. Cash Inflows/(Outflows) from Operating Activities:</b>		
Net Profit Before Tax	477,485,202	421,172,388
<b>Adjustment of non-cash &amp; non-operating Items</b>	-	-
Depreciation	2,819,541	3,018,703
Non-operating income	(227,596,093)	(112,799,663)
	<b>(224,776,552)</b>	<b>(109,780,960)</b>
	<b>252,708,650</b>	<b>311,391,428</b>
<b>Changes in Working Capital</b>		
(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)
<b>Cash generated from operation</b>	<b>319,731,167</b>	<b>919,141,249</b>
Income Tax Paid	(107,618,563)	(80,760,661)
<b>Net cash inflows/(outflows) from operating activities</b>	<b>464,821,254</b>	<b>1,149,772,016</b>
<b>B. Cash Inflows/(Outflows) from Investing Activities:</b>		
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)	-
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>(588,547,187)</b>	<b>(994,839,115)</b>
<b>C. Cash Inflow/(Outflow) from Financing Activities:</b>		
Non-operating income	227,596,093	112,799,663
Dividend Paid	(1,275,000)	(1,020,000)
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>226,321,093</b>	<b>111,779,663</b>
<b>D. Net Increase /(Decrease) in Cash and Cash Equivalents (a+b+c)</b>	<b>102,595,159</b>	<b>266,712,564</b>
<b>E. Cash &amp; cash equivalents at the beginning of the year</b>	<b>347,839,035</b>	<b>81,126,471</b>
<b>F. Cash &amp; cash equivalent at the end of the year (D+E)</b>	<b>450,434,194</b>	<b>347,839,035</b>
<b>Represented by: Cash &amp; Cash Equivalents</b>	<b>450,434,194</b>	<b>347,839,035</b>

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

**Managing Director**

মোঃ শেখাবুর রহমান  
ব্যবস্থাপনা পরিচালক (অতিরিক্ত সচিব)  
বোয়েসেল

Place: Dhaka

Date: 15 December 2024

**Chairman**

মোঃ রফিকুল আমিন  
চেয়ারম্যান  
বোয়েসেল পরিচালনা বোর্ড  
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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

### **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 extent 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.





## **Bangladesh Overseas Employment & Services Ltd. (BOESL)**

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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:

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

#### **2.16 Other:**

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



## Bangladesh Overseas Employment & Services Ltd. (BOESL)

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

### 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
<b>3.00</b>	<b>Property, Plant &amp; Equipment : Tk. 19,546,258</b>		
	Opening Balance	63,613,839	61,894,451
	Addition during the period	1,332,350	1,719,388
		<b>64,946,189</b>	<b>63,613,839</b>
	Less: Sale during the period	-	-
		<b>64,946,189</b>	<b>63,613,839</b>
	Less: Accumulated depreciation	45,399,930	42,580,391
	<b>Closing Balance (See the FA Schedule)</b>	<b>19,546,258</b>	<b>21,033,448</b>
<b>4.00</b>	<b>Investment in Bond: Tk. 1,286,313,921</b>		
	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	-
	BD0925091029	199,588,052	-
	<b>Total</b>	<b>1,286,313,921</b>	<b>-</b>
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.			
<b>5.00</b>	<b>Stock of Stationary : Tk. 51,325</b>		
	Opening Balance	177,371	178,702
	Addition during the period	836,771	801,982
		<b>1,014,142</b>	<b>980,684</b>
	Less: Consumption during the period	962,817	803,314
	<b>Closing Balance</b>	<b>51,325</b>	<b>177,370</b>
<b>6.00</b>	<b>Advance, Deposit &amp; Pre-payments : Tk. 129,076,153</b>		
	Advance Against Income Tax 6.01	94,123,278	70,041,895
	Security Deposit with DG 6.02	1,500,000	1,500,000
	Security Deposit with T & T For Telephone 6.03	43,000	43,000
	Security Deposit with Sonali Bank for locker 6.04	700	700





# Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)  
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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	-
	Advance against Air Ticket 6.08	13,000,000	-
	Loan & Advance 6.09	18,628,141	-
	<b>Total</b>	<b>129,076,153</b>	<b>72,133,202</b>
<b>6.01</b>	<b>Advance Against Income Tax : Tk. 94,123,278</b>		
	Opening Balance	70,041,895	40,116,289
	Add: Addition during the period	107,618,563	80,760,661
		<b>177,660,458</b>	<b>120,876,950</b>
	Less: Income Tax adjustment	83,537,180	50,835,055
	<b>Closing Balance</b>	<b>94,123,278</b>	<b>70,041,895</b>
<b>6.02</b>	<b>Security Deposit with DG (BMET) : Tk. 1,500,000</b>		
	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
	<b>Total</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>6.03</b>	<b>Security Deposit with T &amp; T For Telephone: Tk. 43,000</b>		
	Security Deposit	43,000	43,000
	<b>Total</b>	<b>43,000</b>	<b>43,000</b>
<b>6.04</b>	<b>Security Deposit with Sonali Bank Locker: Tk. 700</b>		
	Security Deposit	700	700
	<b>Total</b>	<b>700</b>	<b>700</b>
<b>6.05</b>	<b>Security Deposit with Anudip: Tk. 117,000</b>		
	Anudip LPG	100,000	100,000
	Anudip GAS	17,000	17,000
	<b>Total</b>	<b>117,000</b>	<b>117,000</b>
<b>6.06</b>	<b>Advance Against Expenses: Tk. 96,360</b>		
	Opening Balance	430,607	21,854
	Add: Addition during the period	96,360	1,035,553
		<b>526,967</b>	<b>1,057,407</b>
	Less: Adjustment during the period	430,607	626,800
	<b>Closing Balance</b>	<b>96,360</b>	<b>430,607</b>



## Bangladesh Overseas Employment & Services Ltd. (BOESL)

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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
<b>6.07</b>	<b>Advances against Office Rent: Tk. 1,567,673</b>		
	620340 (AB)	1,567,673	-
	<b>Total</b>	<b>1,567,673</b>	<b>-</b>
<b>6.08</b>	<b>Avance against Air Ticket: Tk. 13,000,000</b>		
	FDR 1139402 (SB)	3,000,000	-
	FDR 1139409 (SB)	10,000,000	-
	<b>Total</b>	<b>13,000,000</b>	<b>-</b>
<b>6.09</b>	<b>Loan &amp; Advance: Tk. 18,628,141</b>		
	House Building Loan	18,628,141	-
	<b>Total</b>	<b>18,628,141</b>	<b>-</b>
<b>7.00</b>	<b>Investment in FDR: TK. 1,934,553,293</b>		
	Opening Balance	2,633,652,377	1,366,000,000
	Add: Addition during the period	110,000,000	920,000,000
		<b>2,743,652,377</b>	<b>2,286,000,000</b>
	Add: Interest	173,493,326	347,652,377
		<b>2,917,145,703</b>	<b>2,633,652,377</b>
	Less: Encashment & TDS during the year	(982,592,410)	-
	<b>Closing Balance</b>	<b>1,934,553,293</b>	<b>2,633,652,377</b>
<b>8.00</b>	<b>Cash and Cash Equivalents : Tk. 450,434,194</b>		
	Cash in Hand	23,957	230,788
	Cash at Bank	450,410,237	347,608,247
	<b>Total</b>	<b>450,434,194</b>	<b>347,839,035</b>
	Cash and cash equivalent represents cash in hand, cash at bank which are free to use without any restriction and less than 3 months.		
<b>8.01</b>	<b>Cash at Bank: TK. 450,410,237</b>		
	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 (Moghbzr 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
	<b>Total</b>	<b>450,410,237</b>	<b>347,608,247</b>





## Bangladesh Overseas Employment & Services Ltd. (BOESL)

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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
<b>9.00 Share Capital Tk. 5,100,000</b>			
<b><u>Authorised capital:</u></b>		<b>30,000,000</b>	<b>30,000,000</b>
3,00,000 Ordinary shares @ Taka 100 each.			
<b><u>Issued subscribed &amp; paid up capital:</u></b>		<b>5,100,000</b>	<b>5,100,000</b>
Divided into 51,000 ordinary shares @ Taka 100 each was fully paid by Govt. of Bangladesh.			
<b>10.00 Reserve Fund Tk. 200,000,000</b>			
Opening Balance		200,000,000	200,000,000
Addition during the year		-	-
		200,000,000	200,000,000
Less: Transfer/ Adjustment during the year		-	-
		<b>200,000,000</b>	<b>200,000,000</b>
The company has build a reserve fund to meet future unexpected financial risks and uncertainties.			
<b>11.00 Retained Earnings: Tk. 1,250,603,629</b>			
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
		<b>1,251,878,629</b>	<b>906,721,857</b>
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
<b>Closing balance</b>		<b>1,250,603,629</b>	<b>905,701,857</b>
<b>12.00 Other Payable : Tk. 2,204,013,656</b>			
Advance Against Service Charge	12.01	19,092,386	21,842,686
Bourage		436,816	436,816
Security Deposit (Medical Centre)	12.02	5,400,000	4,200,000
Qatar Chemical Company		137,041	137,041
Security Deposit(Garments workers)	12.03	5,895,650	5,955,650
Wages Earned welfare Fund	12.04	1,027,123	801,873
Security Deposit (PABX)		2,881	2,881
Security Deposit (House maid Oman)		220,000	220,000
CBT Reg. Fee	12.05	4,301,315	4,301,315
CBT Korea Expense (Liability)	12.06	11,031,525	4,218,007
Liability for Visa Fee	12.07	49,958	614,468
Liability for VAT	12.08	821,412	2,385,500



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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
	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	-
	<b>Total</b>	<b>2,204,013,656</b>	<b>1,829,350,941</b>
<b>12.01</b>	<b>Advance Against Service Charge : Tk. 19,092,386</b>		
	Opening Balance	21,842,685	22,302,120
	Add: Received during the period	-	-
		<b>21,842,685</b>	<b>22,302,120</b>
	Less: Payment during the period	2,750,300	459,434
	<b>Closing Balance</b>	<b>19,092,386</b>	<b>21,842,686</b>
<b>12.02</b>	<b>Security Deposit (Medical Centre) : Tk. 5,400,000</b>		
	Opening Balance	4,200,000	3,400,000
	Add: Received during the period	1,400,000	1,000,000
		<b>5,600,000</b>	<b>4,400,000</b>
	Less: Payment during the period	200,000	200,000
	<b>Closing Balance</b>	<b>5,400,000</b>	<b>4,200,000</b>
<b>12.03</b>	<b>Security Deposit (Garments workers) : Tk. 5,895,650</b>		
	Opening Balance	5,955,650	6,095,650
	Add: Received during the period	-	-
		<b>5,955,650</b>	<b>6,095,650</b>
	Less: Payment during the period	60,000	140,000
	<b>Closing Balance</b>	<b>5,895,650</b>	<b>5,955,650</b>





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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
<b>12.04 Wages Earned welfare Fund : Tk. 1,027,123</b>			
Opening Balance		801,873	1,405,305
Add: Received during the period		73,701,210	66,783,458
		<b>74,503,083</b>	<b>68,188,763</b>
Less: Payment during the period		73,475,960	67,386,890
<b>Closing Balance</b>		<b>1,027,123</b>	<b>801,873</b>
<b>12.05 CBT Reg. Fee : Tk. 4,301,315</b>			
Opening Balance		4,301,315	4,301,315
Add: Received during the period		-	-
		<b>4,301,315</b>	<b>4,301,315</b>
Less: Payment during the period		-	-
<b>Closing Balance</b>		<b>4,301,315</b>	<b>4,301,315</b>
<b>12.06 CBT Korea Reimbursement (Liability) : Tk. 11,031,525</b>			
Opening Balance		4,218,007	9,238,243
Add: Received during the period		26,795,417	-
		<b>31,013,424</b>	<b>9,238,243</b>
Less: Payment during the period		19,981,899	5,020,236
<b>Closing Balance</b>		<b>11,031,525</b>	<b>4,218,007</b>
<b>12.07 Liability for Visa Fee : Tk. 49,958</b>			
Opening Balance		614,468	(602,754)
Add: Received during the period		19,585,590	39,985,622
		<b>20,200,058</b>	<b>39,382,868</b>
Less: Payment during the period		20,150,100	38,768,400
<b>Closing Balance</b>		<b>49,958</b>	<b>614,468</b>
<b>12.08 Liability for VAT : Tk. 821,412</b>			
Opening Balance		2,385,500	2,301,843
Add: Received during the period		37,397,105	40,225,405
		<b>39,782,605</b>	<b>42,527,248</b>
Less: Payment during the period		38,961,193	40,141,748
<b>Closing Balance</b>		<b>821,412</b>	<b>2,385,500</b>
<b>12.09 Workers Return : Tk. 117,185</b>			
Opening Balance		117,185	117,185
Add: Received during the period		-	-
		<b>117,185</b>	<b>117,185</b>
Less: Payment during the period		-	-
<b>Closing Balance</b>		<b>117,185</b>	<b>117,185</b>



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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
<b>12.10</b>	<b>Security Deposit By Workers (Korea) : Tk. 2,113,700,000</b>		
	Opening Balance	1,769,300,000	844,900,000
	Add: Received during the period	463,300,000	935,800,000
		<b>2,232,600,000</b>	<b>1,780,700,000</b>
	Less: Payment/adjustment during the period	118,900,000	11,400,000
	<b>Closing Balance</b>	<b>2,113,700,000</b>	<b>1,769,300,000</b>
<b>12.11</b>	<b>Korean Language Training: TK. 2,605</b>		
	Opening Balance	2,605	2,605
	Add: Received during the period	-	-
		<b>2,605</b>	<b>2,605</b>
	Less: Payment during the period	-	-
	<b>Closing Balance</b>	<b>2,605</b>	<b>2,605</b>
<b>12.12</b>	<b>Security Deposit-Croatia : TK. 2,000,000</b>		
	Opening Balance	1,800,000	2,000,000
	Add: Received during the period	1,400,000	-
		<b>3,200,000</b>	<b>2,000,000</b>
	Less: Payment during the period	1,200,000	200,000
	<b>Closing Balance</b>	<b>2,000,000</b>	<b>1,800,000</b>
<b>12.13</b>	<b>Visa Fee- Malaysia : TK. 3,207,110</b>		
	Opening Balance	959,760	-
	Add: Received during the period	4,596,000	4,740,000
		<b>5,555,760</b>	<b>4,740,000</b>
	Less: Payment during the period	2,348,650	3,780,240
	<b>Closing Balance</b>	<b>3,207,110</b>	<b>959,760</b>





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



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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
<b>12.20</b>	<b>Security Deposit (Bulgeria): TK. 2,350,000</b>		
	Opening Balance	-	-
	Add: Received during the period	2,350,000	-
		<b>2,350,000</b>	-
	Less: Payment during the period	-	-
	<b>Closing Balance</b>	<b>2,350,000</b>	-
<b>12.21</b>	<b>Liabilities for Expenses : Tk. 3,041,506</b>		
	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	-
	<b>Total</b>	<b>3,041,506</b>	-
<b>13.00</b>	<b>Advance Received from Customers : Tk. 17,991,565</b>		
	Opening Balance	5,267,052	16,210,064
	Addition during the year	434,941,287	436,508,758
		<b>440,208,339</b>	<b>452,718,822</b>
	Less: Revenue Earned/ Adjustment during the year	(422,216,774)	(447,451,770)
	<b>Closing Balance (See Annexure-B)</b>	<b>17,991,565</b>	<b>5,267,052</b>

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	-
14.01	Provision for Profit Bonus	10,583,793	10,553,863
14.02	Provision for Income Tax	131,308,430	118,724,719
	<b>Total</b>	<b>142,266,294</b>	<b>129,415,582</b>

#### 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)
	<b>Closing Balance</b>	<b>10,583,793</b>	<b>10,553,863</b>

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 to the Financial Statements

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Notes No.	Particulars	Amount in Taka	
		30 June 2024	30 June 2023
<b>14.02</b>	<b>Provision for Income Tax : Tk. 131,308,430</b>		
	Opening Balance	118,724,719	55,805,080
	Add: Income Tax during the period	131,308,430	118,724,719
		<b>250,033,149</b>	<b>174,529,799</b>
	Less: Income Tax adjustments during the period	118,724,719	55,805,080
	<b>Closing Balance</b>	<b>131,308,430</b>	<b>118,724,719</b>
	<b>Computation of Total Income Tax Liability</b>		
	<b>A. Profit Before Tax</b>	477,485,202	421,172,388
	Add: Addable/Inadmissible Items	-	-
		<b>477,485,202</b>	<b>421,172,388</b>
	Applicable Tax Rate	27.50%	27.50%
	<b>Tax Charge</b>	<b>131,308,430</b>	<b>115,822,407</b>
	<b>B. Minimum Tax @ 0.60% of Gross Receipts as Per Section 163 of Income Tax 2023</b>	788,758,749	696,318,225
		0.60%	0.60%
		<b>4,732,553</b>	<b>4,177,910</b>
	<b>C. Tax Deducted at Source as Per Section 163</b>	<b>107,618,563</b>	<b>80,760,661</b>
	<b>Applicable Income Tax Expenses (Higher of A or B or C)</b>	<b>131,308,430</b>	<b>115,822,407</b>



## Bangladesh Overseas Employment & Services Ltd. (BOESL)

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

### 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
<b>15.00</b>	<b>Operating Income : Tk. 561,162,656</b>		
	Exam Fee/ South Korea Registration Fee	73,108,000	144,340,000
	CBT	228,830,550	147,070,724
	Management Fee	686,572	44,322
	S.Korea Lang. & 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
	<b>Total</b>	<b>561,162,656</b>	<b>583,518,562</b>
<b>16.00</b>	<b>Administrative &amp; Operating Expenses : Tk. 311,273,547</b>		
	Operating Expense 16.01	201,833,926	175,095,908
	Administrative Expense 16.02	109,439,621	100,049,929
	<b>Total</b>	<b>311,273,547</b>	<b>275,145,837</b>
<b>16.01</b>	<b>Operating Expense : Tk. 201,833,926</b>		
	Candidate Selection Test	4,025,785	5,152,678
	Computer Based Test (CBT)	12,861,113	15,653,567
	Hotel Rent - Delegates & Other	845,250	513,628
	Other Exp - Sending workers	1,290,060	354,750
	Overseas Recruitment Test	2,376,800	1,425,000
	Pre-departure Briefing Exp.	2,089,100	1,736,000
	Behavior Change Training Exp.	2,615,320	6,678,988
	S.Korea Language & Skill Training	14,702,358	22,870,516
	CBT Reg. Fee (HRD) Expenses	161,028,140	120,710,781
	<b>Total</b>	<b>201,833,926</b>	<b>175,095,908</b>
<b>16.02</b>	<b>Administrative Expenses : Tk. 109,439,621</b>		
	Salary of Officers	18,300,910	17,212,879
	Provision for Profit Bonus	9,076,097	10,553,863
	Salary to Employees	15,511,727	15,557,743
	Rest & Recreation Allowances	624,850	305,250
	Festival Allowances	3,212,340	4,696,690
	Office Rent	9,427,427	7,113,802
	Overtime Expenses	3,658,869	3,434,723
	Telephone, Telegram & Etc.	71,171	161,576
	Registration and Renewal Fees	112,166	770,020
	WASA Bill	273,018	191,081
	Electricity Bill	992,058	835,919
	Gas & Fuel Ex.	2,304,537	2,318,655
	Petrol & Lubricants Ex.	1,151,579	1,087,327





## Bangladesh Overseas Employment & Services Ltd. (BOESL)

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



# Bangladesh Overseas Employment & Services Ltd. (BOESL)

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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
	Machinery & Equip. Maintanance	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
	<b>Total</b>	<b>109,439,621</b>	<b>100,049,929</b>

### 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
<b>Total</b>	<b>227,596,093</b>	<b>112,799,663</b>

### 17.01 Forfeited Income : TK. 4,250,000

Forfeited from Korea Deposit	-	1,550,000
Forfeited from EPS Workers	4,250,000	-
<b>Total</b>	<b>4,250,000</b>	<b>1,550,000</b>





# Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)  
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## Schedule of Property, Plant & Equipment

As at 30 June 2024

Schedule-A

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



# Bangladesh Overseas Employment & Services Ltd. (BOESL)

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

## Summery of Advance Received from Customers

As at 30 June 2024

Particulars	Amount in Taka 30 June 2024
<b>Fiji:</b>	
Blue Harber	(200)
<b>Total Fiji</b>	<b>(200)</b>
<b>Kuwait:</b>	-
<b>Kuwait Health Ministry:</b>	
CITY GROUP	(6,930)
ATC	(790)
<b>Total Kuwait</b>	<b>(7,720)</b>
<b>Total Kuwait Health Ministry</b>	<b>(7,720)</b>
<b>Malaysia:</b>	
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)
<b>Total Malaysia</b>	<b>(5,526,900)</b>
<b>Jordan:</b>	
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 Apparel 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





**Bangladesh Overseas Employment & Services Ltd. (BOESL)**

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71-72 Old Elephant Road, Eskaton Garden,  
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**Summery of Advance Received from Customers**

As at 30 June 2024

Particulars	Amount in Taka
	30 June 2024
Galaxy Apparel Industry	(245,200)
Genius Garments	(41,430)
Hafia Apparel	(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 Apparel	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 Apparel	(72,620)
United creations	(1,056,253)
Victorious Apparrels	(2,250)
W & D Apparrels	(143,689)
<b>Total Jordan</b>	<b>(12,456,746)</b>
<b>Total</b>	<b>(17,991,567)</b>



# Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)  
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## 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	-	999,557	-	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	44255555008507	25-05-2005	5,754,506	-	380,910	-	87097	6,048,319





25	Sonali Bank PLC	4425555008515	25-05-2005	5,754,506	-	380,910	-	87097	6,048,319
26	Sonali Bank PLC	4425555008523	25-05-2005	5,754,506	-	380,910	-	87097	6,048,319
27	Sonali Bank PLC	4425555009117	25-01-2007	27,306,074	-	1,224,874	28,218,426	312522	-
28	Sonali Bank PLC	4425555009125	25-01-2007	27,306,074	-	1,224,874	28,218,426	312522	-
29	Sonali Bank PLC	4425555009133	25-01-2007	13,622,612	-	611,072	14,062,737	170947	-
30	Sonali Bank PLC	4425555009141	25-01-2007	13,622,612	-	611,072	14,062,737	170947	-
31	Sonali Bank PLC	4425555012905	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	4425505000223	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	-	1583462	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 Krishi Bank	4001-0330218046	12-06-2023	50,000,000	-	4,015,000	-	1110000	52,905,000
42	Modhumoti Bank PLC	11205500000102	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	11524600006733	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	510271200000152	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

