

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

**AUDITOR'S REPORT**

**&**

**FINANCIAL STATEMENTS**

As at and for the year ended 30 June 2025

**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: +88-02-223351948, 223383143  
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 2025, 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 2025, 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.



# 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: +88-02-223351948, 223383143  
Fax: +88-02-9571005  
E-mail: [ambia@mahfelhuq.com](mailto:ambia@mahfelhuq.com)  
Web: [www.mahfelhuq.com](http://www.mahfelhuq.com)

## 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.



# 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: +88-02-223351948, 223383143  
Fax: +88-02-9571005  
E-mail: [ambia@mahfelhuq.com](mailto:ambia@mahfelhuq.com)  
Web: [www.mahfelhuq.com](http://www.mahfelhuq.com)

## 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.

mh  
Estd. 1974

**Md. Mahmudul Ambia, FCA**  
ICAB Enrollment No. 1067  
For and on Behalf of  
Mahfel Huq & Co.  
Chartered Accountants  
DVC: 2512111067AS904665

Place: Dhaka  
Date: 11 December 2025

## 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 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
<b>Assets</b>			
<b>A. Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>		66,672,261	64,946,189
Less: Accumulated Depreciation		48,104,888	45,399,930
<b>Net Property, Plant &amp; Equipment</b>	3.00	18,567,373	19,546,258
Financial Assets - Long Term	4.00	1,049,115,091	1,286,313,921
<b>Total Non-Current Assets</b>		<b>1,067,682,464</b>	<b>1,305,860,179</b>
<b>B. Current Assets</b>			
<b>Inventories</b>			
i) Others (including spare parts)	5.00	102,422	51,325
<b>Total Inventories</b>		<b>102,422</b>	<b>51,325</b>
Advance, Deposit, Pre-payments	6.00	155,102,020	129,076,153
Financial Assets- Short Term	7.00	2,513,026,817	1,934,553,293
Cash and Cash Equivalents	8.00	449,463,752	450,434,194
<b>Total Current Assets</b>		<b>3,117,695,012</b>	<b>2,514,114,965</b>
<b>Total Assets</b>		<b>4,185,377,476</b>	<b>3,819,975,144</b>
<b>Equity &amp; Liabilities</b>			
<b>C. Equity</b>			
Authorized Capital		<b>30,000,000</b>	<b>30,000,000</b>
Ordinary Share Capital:			
Government (%) = 100%	9.00	5,100,000	5,100,000
Other Fund/ Reserve	10.00	200,000,000	200,000,000
Retained Earnings	11.00	1,567,792,066	1,250,603,629
<b>Shareholders Equity</b>		<b>1,772,892,066</b>	<b>1,455,703,629</b>
<b>D. Current Liabilities</b>			
Others Payble	12.00	2,275,044,563	2,204,013,656
Advance Received from Customer	13.00	4,818,527	17,991,565
Provision for Expense	14.00	9,376,654	10,957,866
Provision for Income Tax	14.02	123,245,667	131,308,429
<b>Total Current Liabilities</b>		<b>2,412,485,410</b>	<b>2,364,271,516</b>
<b>Total Shareholder's Equity &amp; Liabilities</b>		<b>4,185,377,476</b>	<b>3,819,975,144</b>

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

  
**Managing Director**  
**মোঃ সাইফুল ইসলাম**  
 ব্যবস্থাপনা পরিচালক  
 (অতিরিক্ত সচিব)  
 বোয়েসেল  
 আবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

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

  
**Chairman**  
 ড. নেরায়িত উল্লাহ ভূঁইয়া  
 চেয়ারম্যান  
 বোয়েসেল পরিচালনা পর্ষদ  
 ও  
 সিনিয়র সচিব  
 আবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়



**Skh Md Mahmudul Ambia FCA**

ICAB Enrolment No. 1067

For and on behalf of

Mahfel Huq & Co.

Chartered Accountants

DVC: 2512111067AS904665

Place: Dhaka

Dated: 11 December 2025

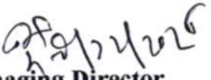
# Bangladesh Overseas Employment & Services Ltd. (BOESL)

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 2025

Particulars	Notes	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
<b>A Revenue</b>			
Service Revenue (Net of VAT)	15.00	322,254,109	561,162,656
<b>Total Revenue</b>		<b>322,254,109</b>	<b>561,162,656</b>
Less: Cost of Services		-	-
<b>Gross Profit/(Loss)</b>		<b>322,254,109</b>	<b>561,162,656</b>
<b>B Operating Expenses:</b>			
General & Administration Expense	16.01	123,047,136	109,439,622
Other Operating Expenses	16.02	68,225,671	201,833,926
<b>Total Operating Expenses</b>		<b>191,272,807</b>	<b>311,273,548</b>
<b>C Operating Profit (A-B)</b>		<b>130,981,302</b>	<b>249,889,108</b>
<b>D Non Operating Income</b>			
i) Interest Income	17.01	302,889,547	221,183,474
ii) Other Non-Operating Income	17.02	14,295,212	6,412,619
<b>E Total Non Operating Income</b>		<b>317,184,759</b>	<b>227,596,093</b>
<b>F Net Profit/(Loss) Before Tax</b>		<b>448,166,061</b>	<b>477,485,201</b>
<b>G Less: Provision for</b>			
Profit Bonus	14.01	7,731,958	-
Current Tax	14.02	123,245,667	131,308,429
<b>H Net Profit/(Loss) After Tax</b>		<b>317,188,436</b>	<b>346,176,771</b>
<b>I Other Comprehensive Income</b>		-	-
<b>J Total Comprehensive Income</b>		<b>317,188,436</b>	<b>346,176,771</b>

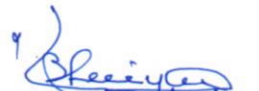
The annexed notes form an integral part of these financial statements.

  
Managing Director

মোঃ সাইফুল ইসলাম  
ব্যবস্থাপনা পরিচালক  
(অতিরিক্ত সচিব)  
বোয়েসেল  
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

Place: Dhaka

Dated: 11 December 2025

  
Chairman

ড. নেয়ামত উল্লাহ চৌধুরী  
চেয়ারম্যান  
বোয়েসেল পরিচালনা পর্ষদ  
ও  
সিনিয়র সচিব  
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

  
Skh Md Mahmudul Ambia FCA

ICAB Enrolment No. 1067

For and on behalf of

Mahfel Huq & Co.

Chartered Accountants

DVC: 2512111067AS904665



## 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, 2025

Particulars	Amount in Taka			
	Share Capital	Other Fund/ Reserve	Retained Earnings	Total
Opening Balance as at 01.07.2024	5,100,000	200,000,000	1,250,603,629	1,455,703,629
Add: Net Profit/(Loss) After Tax during the year	-	-	317,188,436	317,188,436
Less: Reserved Fund	-	-	-	-
Dividend Paid during the year	-	-	-	-
<b>Closing Balance as at 30.06.2025</b>	<b>5,100,000</b>	<b>200,000,000</b>	<b>1,567,792,066</b>	<b>1,772,892,066</b>


### Statement of Changes in Equity For the year ended 30 June, 2024

Particulars	Amount in Taka			
	Share Capital	Other Fund/ Reserve	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>

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

  
Managing Director

মোঃ সাইফুল ইসলাম  
Place: Dhaka  
Dated: 11 December 2025  
বোয়েসেল  
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

  
Chairman  
ড. নেয়ামত উল্যা ভূঁইয়া  
চেয়ারম্যান  
বোয়েসেল পরিচালনা পর্ষদ  
সিনিয়র সচিব  
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়




**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 2025

Particulars	Amount in Taka	
	30 June 2025	30 June 2024
<b>A. Cash Inflows/(Outflows) from Operating Activities:</b>		
Net Profit After Tax	317,188,436	477,485,201
<b>Adjustment of non-cash &amp; non-operating Items</b>		
Depreciation	2,704,957	2,819,541
Non-operating income	-	(227,596,093)
<b>Total Adjustment</b>	<b>2,704,957</b>	<b>(224,776,551)</b>
	<b>319,893,393</b>	<b>252,708,649</b>
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Inventories	(51,097)	126,045
(Increase)/Decrease in Advance Deposit and Pre-payments	(26,025,868)	50,675,612
Increase/(Decrease) in Other Payable	71,030,907	374,662,715
Increase/(Decrease) in advance received from customers	(13,173,038)	12,724,513
Increase/(Decrease) in Provision for Income Tax	110,547,606	-
Increase/(Decrease) in Provision for Expenses	(1,581,212)	(118,457,718)
<b>Cash generated from operation</b>	<b>140,747,298</b>	<b>319,731,167</b>
Income Tax Paid	(118,610,368)	(107,618,563)
<b>Net cash inflows/(outflows) from operating activities</b>	<b>342,030,323</b>	<b>464,821,254</b>
<b>B. Cash Inflows/(Outflows) from Investing Activities:</b>		
Property, Plant & Equipment	(1,726,072)	(1,332,350)
From Transfer/Encashment of Financial Assets(ShortTerm)	(578,473,524)	699,099,084
from Transfer/Encashment of Financial Assets(LongTerm)	237,198,831	(1,286,313,921)
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>	<b>(343,000,766)</b>	<b>(588,547,187)</b>
<b>C. Cash Inflow/(Outflow) from Financing Activities:</b>		
Non-operating income	-	227,596,093
Dividend Paid	-	(1,275,000)
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>	<b>-</b>	<b>226,321,093</b>
<b>D. Net Increase /(Decrease) in Cash and Cash Equivalents (a+b+c)</b>	<b>(970,443)</b>	<b>102,595,158</b>
<b>E. Cash &amp; cash equivalents at the beginning of the year</b>	<b>450,434,194</b>	<b>347,839,035</b>
<b>F. Cash &amp; cash equivalent at the end of the year (D+E)</b>	<b>449,463,751</b>	<b>450,434,193</b>
<b>Represented By</b>		
Cash & Cash Equivalents	<b>449,463,752</b>	<b>450,434,194</b>

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

  
Managing Director

মোঃ সাইফুল ইসলাম  
ব্যবস্থাপনা পরিচালক  
(অতিরিক্ত সচিব)

ব্যাংকিং  
Probashi Kallayan Bhaban, 71-72 Old Elephant Road, Eskaton Garden, Ramna, Dhaka-1000

Dated: 11 December 2025

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

  
Chairman

ড. নেয়ামত উল্যা ভূইয়া

চেয়ারম্যান  
ব্যাংকিং  
ব্যাংকিং পরিচালনা পর্ষদ

সিনিয়র সচিব  
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়



# **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 2025

### **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.

#### **2.06 Reporting Period:**

These financial statements cover one year starting from 01 July 2024 to 30 June 2025.



## **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 2025

#### **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.

##### **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.



## **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 2025

#### **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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>3.00</b>	<b>Property, Plant and Equipment</b>		
	<b>Cost:</b>		
	Opening Balance	64,946,189	63,613,839
	Addition during the period	1,726,072	1,332,350
		<b>66,672,261</b>	<b>64,946,189</b>
	<b>Depreciation:</b>		
	Opening Balance	45,399,930	42,580,389
	Depreciation charge for the year	2,704,957	2,819,541
		48,104,888	45,399,930
		<b>18,567,373</b>	<b>19,546,257</b>
	<b>WDB (Details shown in Annexure-"A")</b>		
<b>4.00</b>	<b>Financial Assets - Long Term</b>		
	BD0926251028	200,634,202	200,634,202
	BD0925171029	202,892,800	202,892,800
	BD0925091052	50,023,949	50,023,949
	BD0928181058	199,526,938	199,526,938
	BD0918265242	-	188,886,200
	BD0928181058	149,131,200	149,131,200
	BD0918243249	-	48,312,631
	Billed	47,317,950	47,317,950
	BD0925091029	199,588,052	199,588,052
	<b>Total</b>	<b>1,049,115,091</b>	<b>1,286,313,921</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>Inventories</b>		
	<b>i) Others (including spare parts)</b>		
	Opening Balance	51,325	177,371
	Addition during the period	689,881	836,771
		<b>741,206</b>	<b>1,014,142</b>
	Less: Consumption during the period	638,784	962,817
	<b>Closing Balance</b>	<b>102,422</b>	<b>51,325</b>
<b>6.00</b>	<b>Advance, Deposit &amp; Pre-payments</b>		
	Advance Against Income Tax	6.01 103,101,484	94,123,278
	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	6.04 700	700
	Security Deposit with Anudip for Gas	6.05 117,000	117,000
	Security Against Office Rent	6.07 1,724,440	1,567,673
	Advance Against Expenses	6.06 1,769,910	96,360
	Avance against Air Ticket	6.08 13,000,000	13,000,000
	Loan & Advance	6.09 33,845,486	18,628,141
	<b>Total</b>	<b>155,102,020</b>	<b>129,076,153</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>6.01</b>	<b>Advance Against Income Tax</b>		
	Opening Balance	94,123,278	70,041,895
	Add: AIT on Service Charge	84,455,311	107,618,563
	AIT on FDR	34,155,057	-
		<b>212,733,646</b>	<b>177,660,458</b>
	Less: Income Tax adjustment	109,632,162	83,537,180
	<b>Closing Balance</b>	<b>103,101,484</b>	<b>94,123,278</b>
<b>6.02</b>	<b>Security Deposit with DG (BMET)</b>		
	Po No. 0588306 (AB) <span style="float: right;">Date</span>	700,000	700,000
	Po No. 0910370 (AB) <span style="float: right;">14-07-15</span>	150,000	150,000
	Po No. 0980266 (UB) <span style="float: right;">14-07-15</span>	50,000	50,000
	Po No. 1256398 <span style="float: right;">26-12-82</span>	50,000	50,000
	Po No. 1340185 (UB) <span style="float: right;">21-01-0</span>	50,000	50,000
	Sanchoy Patra_ 0097884 Reg82/03 <span style="float: right;">14-07-15</span>	500,000	500,000
	<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</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</b>		
	Security Deposit	700	700
	<b>Total</b>	<b>700</b>	<b>700</b>
<b>6.05</b>	<b>Security Deposit with Anudip</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</b>		
	Opening Balance	96,360	-
	Add: Addition during the period	2,937,094	96,360
		<b>3,033,454</b>	<b>96,360</b>
	Less: Adjustment during the period	1,263,544	-
	<b>Closing Balance</b>	<b>1,769,910</b>	<b>96,360</b>
<b>6.07</b>	<b>Advances against Office Rent</b>		
	Opening Balance	1,567,673	-
	Add: Addition during the period	156,767	1,567,673
		<b>1,724,440</b>	<b>1,567,673</b>
	Less: Adjustment during the year	-	-
	<b>Total</b>	<b>1,724,440</b>	<b>1,567,673</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>6.08</b>	<b>Avance against Air Ticket</b>		
	FDR 1139402 (SB)	3,000,000	3,000,000
	FDR 1139409 (SB)	10,000,000	10,000,000
	<b>Total</b>	<b>13,000,000</b>	<b>13,000,000</b>
<b>6.09</b>	<b>Loan &amp; Advance</b>		
	House Building Loan (Note- 6.10)	33,845,486	18,628,141
	<b>Total</b>	<b>33,845,486</b>	<b>18,628,141</b>
<b>6.10</b>	<b>House Building Loan</b>		
	Opening Balance	18,628,143	-
	Addition During the period	17,881,921	18,628,141
		<b>36,510,064</b>	<b>18,628,141</b>
	Less: Adjustment during the year	2,664,578	-
	<b>Total</b>	<b>33,845,486</b>	<b>18,628,143</b>
<b>7.00</b>	<b>Financial Assets - Short Term At Cost</b>		
	Opening Balance	<b>1,934,553,293</b>	2,633,652,377
	Add: Addition during the period	410,000,000	110,000,000
		<b>2,344,553,293</b>	<b>2,743,652,377</b>
	Less: Encashment during the year	(54,836,240)	173,493,326
	Less: TDS & Bank Charge	(34,890,057)	
	Add: Interest during the year	258,199,821	(982,592,410)
	<b>Total</b>	<b>2,513,026,817</b>	<b>1,934,553,293</b>
<b>8.00</b>	<b>Cash and Cash Equivalents</b>		
	Cash in Hand	160,336	23,957
	Cash at Bank	449,303,417	450,410,237
	<b>Total</b>	<b>449,463,752</b>	<b>450,434,194</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</b>		
	1004 · 193_Sonali Bank (Sh Hotel Br )	29,140,237	69,729,641
	1005 · 67_Sonali Bank	1,497,102	1,310,072
	1006 · Sonali Bank (Mogh Bzr Br) # 259	83,693,461	55,659,740
	1007 · 037 - Sonali Bank Ltd. - 37	266,313,539	185,172,401
	1008 · Agrani Bank # 620340	44,340,034	15,377,804
	1009 · 4912328_Janata Bank (Moghbzr Br.)	3,284,243	3,128,028
	1010 · 3885431 ABL-FC (Shnt. H. Br.)	16,411,113	119,091,770
	1011 · 039 Sonali Bank Mog.. Br.	4,623,689	940,782
	<b>Total</b>	<b>449,303,417</b>	<b>450,410,237</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>9.00</b>	<b>Share Capital</b>		
	<b>Authorised capital:</b>	30,000,000	30,000,000
	3,00,000 Ordinary shares @ Taka 100 each.		
	<b>Ordinary Share Capital:</b>		
	Government (%) = 100%	5,100,000	5,100,000
	Divided into 51,000 ordinary shares @ Taka 100 each was fully paid by Govt. of Bangladesh.		
<b>10.00</b>	<b>Other Fund/ Reserve</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 uncertianties.		
<b>11.00</b>	<b>Retained Earnings</b>		
	The breakup is as follows:		
	Opening Balance	1,250,603,629	905,701,857
	Add: Net Profit / (Loss) after Tax for the year	317,188,436	346,176,772
		<b>1,567,792,066</b>	<b>1,251,878,629</b>
	Dividend Payable to Govt.	-	-
	Dividend paid to Govt. (Shareholder)	-	(1,275,000)
	Reserve Fund	-	-
	<b>Closing balance</b>	<b>1,567,792,066</b>	<b>1,250,603,629</b>
<b>12.00</b>	<b>Other Payable</b>		
	Advance Against Service Charge	18,148,137	19,092,386
	Bourage	436,816	436,816
	Security Deposit (Medical Centre)	5,200,000	5,400,000
	Qatar Chemical Company	137,041	137,041
	Security Deposit(Garments workers)	5,875,650	5,895,650
	Wages Earned welfare Fund	2,841,373	1,027,123
	Security Deposit (PABX)	2,881	2,881
	Security Deposit (House maid Oman)	220,000	220,000
	CBT Reg. Fee	4,301,315	4,301,315
	CBT Korea Expense (Liability)	7,869,795	11,031,525
	Liability for Visa Fee	1,725,158	49,958
	Liability for VAT	(259,667)	821,412
	QAFCO	355,464	355,464



## 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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Worker Return	117,185	117,185
	Security Deposit (Korea)	2,183,196,288	2,113,700,000
	Korea Language Training	2,605	2,605
	Endorse Fee (Liability)	30,000	30,000
	Dividend Payable Govt	(2,550,000)	
	Security Deposit (Croatia)	1,000,000	2,000,000
	Visa Fee- Malaysia	3,207,110	3,207,110
	Medical	11,000	1,028,000
	Immigration Clearance	1,581,000	1,140,000
	Mygrams	1,022,355	1,022,355
	PEPT	28,119,535	18,334,895
	PDO & Finger Print	312,306	293,106
	Security Deposit (Romania)	8,875,324	8,975,324
	Security Deposit (Bulgeria)	2,550,000	2,350,000
	Liabilities for Expenses	715,892	3,041,506
	<b>Total</b>	<b>2,275,044,563</b>	<b>2,204,013,656</b>
<b>12.01</b>	<b>Advance Against Service Charge</b>		
	Opening Balance	19,092,386	21,842,685
	Add: Received during the period	-	-
		<b>19,092,386</b>	<b>21,842,685</b>
	Less: Payment during the period	944,249	2,750,300
	<b>Closing Balance</b>	<b>18,148,137</b>	<b>19,092,386</b>
<b>12.02</b>	<b>Security Deposit (Medical Centre)</b>		
	Opening Balance	5,400,000	4,200,000
	Add: Received during the period	-	1,400,000
		<b>5,400,000</b>	<b>5,600,000</b>
	Less: Payment during the period	200,000	200,000
	<b>Closing Balance</b>	<b>5,200,000</b>	<b>5,400,000</b>
<b>12.03</b>	<b>Security Deposit (Garments workers)</b>		
	Opening Balance	5,895,650	5,955,650
	Add: Received during the period	-	-
		<b>5,895,650</b>	<b>5,955,650</b>
	Less: Payment during the period	20,000	60,000
	<b>Closing Balance</b>	<b>5,875,650</b>	<b>5,895,650</b>
<b>12.04</b>	<b>Wages Earned welfare Fund</b>		
	Opening Balance	1,027,123	801,873
	Add: Received during the period	74,809,250	73,701,210
		<b>75,836,373</b>	<b>74,503,083</b>
	Less: Payment during the period	72,995,000	73,475,960
	<b>Closing Balance</b>	<b>2,841,373</b>	<b>1,027,123</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>12.05</b>	<b>CBT Reg. Fee</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</b>	<b>CBT Korea Reimbursement (Liability)</b>		
	Opening Balance	11,031,525	4,218,007
	Add: Received during the period	38,080	26,795,417
		<b>11,069,605</b>	<b>31,013,424</b>
	Less: Payment during the period	3,199,810	19,981,899
	<b>Closing Balance</b>	<b>7,869,795</b>	<b>11,031,525</b>
<b>12.07</b>	<b>Liability for Visa Fee</b>		
	Opening Balance	49,958	614,468
	Add: Received during the period	17,509,200	19,585,590
		<b>17,559,158</b>	<b>20,200,058</b>
	Less: Payment during the period	15,834,000	20,150,100
	<b>Closing Balance</b>	<b>1,725,158</b>	<b>49,958</b>
<b>12.08</b>	<b>Liability for VAT</b>		
	Opening Balance	821,412	2,385,500
	Add: Received during the period	42,313,081	37,397,105
		<b>43,134,493</b>	<b>39,782,605</b>
	Less: Payment during the period	43,394,160	38,961,193
	<b>Closing Balance</b>	<b>(259,667)</b>	<b>821,412</b>
<b>12.09</b>	<b>Workers Return</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>
<b>12.10</b>	<b>Security Deposite By Workers (Korea)</b>		
	Opening Balance	2,113,700,000	1,769,300,000
	Add: Received during the period	338,600,000	463,300,000
		<b>2,452,300,000</b>	<b>2,232,600,000</b>
	Less: Payment/adjustment during the period	269,103,712	118,900,000
	<b>Closing Balance</b>	<b>2,183,196,288</b>	<b>2,113,700,000</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>12.11</b>	<b>Korean Language Training</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</b>		
	Opening Balance	2,000,000	1,800,000
	Add: Received during the period	-	1,400,000
		<b>2,000,000</b>	<b>3,200,000</b>
	Less: Payment during the period	1,000,000	1,200,000
	<b>Closing Balance</b>	<b>1,000,000</b>	<b>2,000,000</b>
<b>12.13</b>	<b>Visa Fee- Malaysia</b>		
	Opening Balance	3,207,110	959,760
	Add: Received during the period	-	4,596,000
		<b>3,207,110</b>	<b>5,555,760</b>
	Less: Payment during the period	-	2,348,650
	<b>Closing Balance</b>	<b>3,207,110</b>	<b>3,207,110</b>
<b>12.14</b>	<b>Medical</b>		
	Opening Balance	1,028,000	(850,000)
	Add: Received during the period	2,277,000	7,660,000
		<b>3,305,000</b>	<b>6,810,000</b>
	Less: Payment during the period	3,294,000	5,782,000
	<b>Closing Balance</b>	<b>11,000</b>	<b>1,028,000</b>
<b>12.15</b>	<b>Immigration Clearance</b>		
	Opening Balance	1,140,000	565,500
	Add: Received during the period	441,000	574,500
		<b>1,581,000</b>	<b>1,140,000</b>
	Less: Payment during the period	-	-
	<b>Closing Balance</b>	<b>1,581,000</b>	<b>1,140,000</b>
<b>12.16</b>	<b>Mygrams</b>		
	Opening Balance	1,022,355	2,214,000
	Add: Received during the period	-	-
		<b>1,022,355</b>	<b>2,214,000</b>
	Less: Payment during the period	-	1,191,645
	<b>Closing Balance</b>	<b>1,022,355</b>	<b>1,022,355</b>
<b>12.17</b>	<b>PEPT</b>		
	Opening Balance	18,334,895	2,724,885
	Add: Received during the period	27,689,300	26,604,110
		<b>46,024,195</b>	<b>29,328,995</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Less: Payment during the period	17,904,660	10,994,100
	<b>Closing Balance</b>	<b>28,119,535</b>	<b>18,334,895</b>
<b>12.18</b>	<b>PDO &amp; Fingure Print</b>		
	Opening Balance	293,106	14,303
	Add: Received during the period	235,200	328,120
		<b>528,306</b>	<b>342,423</b>
	Less: Payment during the period	216,000	49,317
	<b>Closing Balance</b>	<b>312,306</b>	<b>293,106</b>
<b>12.19</b>	<b>Security Deposit (Romaia)</b>		
	Opening Balance	8,975,324	7,001,000
	Add: Received during the period	-	2,075,324
		<b>8,975,324</b>	<b>9,076,324</b>
	Less: Payment during the period	100,000	101,000
	<b>Closing Balance</b>	<b>8,875,324</b>	<b>8,975,324</b>
<b>12.20</b>	<b>Security Deposit (Bulgaria)</b>		
	Opening Balance	2,350,000	-
	Add: Received during the period	250,000	2,350,000
		<b>2,600,000</b>	<b>2,350,000</b>
	Less: Payment during the period	50,000	-
	<b>Closing Balance</b>	<b>2,550,000</b>	<b>2,350,000</b>
<b>12.21</b>	<b>Liabilities for Expenses</b>		
	Provision for Overtime	-	353,361
	Provision for Casual Staff Salary	-	159,300
	Provision for Job Fair	-	315,738
	Foreign Tour- BOD & Officers	715,892	-
	Provision for Office Rent	-	2,213,107
	<b>Total</b>	<b>715,892</b>	<b>3,041,506</b>
<b>13.00</b>	<b>Advance Received from Customers</b>		
	Opening Balance	17,991,565	5,267,052
	Addition during the year	447,700,201	434,941,287
		<b>465,691,766</b>	<b>440,208,339</b>
	Less: Revenue Earned/ Adjustment during the year	(460,873,239)	(422,216,774)
	<b>Closing Balance (See Annexure-B)</b>	<b>4,818,527</b>	<b>17,991,565</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.		
<b>14.00</b>	<b>Provision for Expenses</b>		
	Audit Fees	60,000	60,000
	Audit Fees (PF)	77,000	77,000
	Provision for Electricity Bill	-	205,159



## 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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Provision for WASA Bill	-	31,912
	Provision for Profit Bonus <span style="float: right;">14.01</span>	9,239,654	10,583,794
		<b>9,376,654</b>	<b>10,957,866</b>
<b>14.01</b>	<b>Provision for Profit Bonus</b>		
	Opening Balance	10,583,794	10,553,863
	Provision during the year	7,731,958	9,076,098
	Less: Disbursement/ Adjustment during the year	(9,076,097)	(9,046,167)
	<b>Closing Balance</b>	<b>9,239,654</b>	<b>10,583,794</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.		
<b>14.02</b>	<b>Provision for Income Tax</b>		
	Opening Balance	131,308,429	118,724,719
	Add: Income Tax during the period	123,245,667	131,308,429
		<b>254,554,096</b>	<b>250,033,148</b>
	Less: Income Tax adjustments during the period	131,308,429	118,724,719
	<b>Closing Balance</b>	<b>123,245,667</b>	<b>131,308,429</b>
	<i>Computation of Total Income Tax Liability</i>		
	<b>A. Profit Before Tax</b>	448,166,061	477,485,197
	Add: Addable/Inadmissible Items	-	-
		<b>448,166,061</b>	<b>477,485,197</b>
	Applicable Tax Rate	27.50%	27.50%
	<b>Tax Charge</b>	<b>123,245,667</b>	<b>131,308,429</b>
	<b>B. Minimum Tax @ 1% of Gross Receipts as Per Section 163 of Income Tax 2023</b>	322,254,109	788,758,749
		1.00%	0.60%
		<b>3,222,541</b>	<b>4,732,553</b>
	<b>C. Tax Deducted at Source as Per Section 163</b>	<b>84,455,311</b>	<b>107,618,563</b>
	<b>Applicable Income Tax Expenses (Higher of A or B or C)</b>	<b>123,245,667</b>	<b>131,308,429</b>
<b>15.00</b>	<b>Revenue</b>		
	Exam Fee/ South Korea Registration Fee	475,340	73,108,000
	CBT	13,918,264	228,830,550
	Management Fee	955,722	686,572
	S.Korea Lang. & Skill Training	18,328,610	12,335,100
	Income from Service Charge	282,030,875	242,560,715
	Data Entry Registration Fee	6,545,298	3,641,719
	<b>Total</b>	<b>322,254,109</b>	<b>561,162,656</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>16.00</b>	<b>Operating Expenses</b>		
	General & Administration Expense	123,047,136	109,439,622
	Other Operating Expenses	68,225,671	201,833,926
	<b>Total</b>	<b>191,272,807</b>	<b>311,273,548</b>
<b>16.01</b>	<b>Administrative Expenses</b>		
	Salary of Officers	18,086,312	18,300,910
	Provision for Profit Bonus	-	9,076,098
	Salary to Employees	16,036,162	15,511,727
	Rest & Recreation Allowances	480,630	624,850
	Festival Allowances	3,283,170	3,212,340
	Office Rent	9,874,307	9,427,427
	Overtime Expenses	4,374,045	3,658,869
	Telephone, Telegram & Etc.	50,008	71,171
	Registration and Renewal Fees	415,456	112,166
	WASA Bill	276,931	273,018
	Electricity Bill	1,060,525	992,058
	Gas & Fuel Ex.	2,840,113	2,304,537
	Petrol & Lubricants Ex.	1,289,042	1,151,579
	Bank Charges / Insurance	1,041,947	2,853,587
	Printing and Publishing	1,285,505	1,655,429
	Stationery, Seals & Stamps	638,784	-
	Books and Periodicals	117,686	90,028
	Audio, Vedio Production Ex.	132,550	250,000
	Promotion & Advertising	679,679	454,331
	Seminars, Conferences, Workshop	193,577	121,230
	Integrity Workshop & Award	162,978	599,192
	Innovative Strategy Workshop	100,550	66,154
	Service Simplification	295,632	160,238
	Right to Information	191,029	160,409
	Entertainment	2,571,781	3,450,869
	Conveyance Expenses	-	574,151
	Casual Staff Salaries	2,125,300	2,329,200
	Legal Expenses	28,000	85,375
	Computer & IT	790,504	697,259
	Audit Fee	60,000	60,000
	VAT Expense	263,695	4,756,656
	Overseas Research & Expansion	11,055,036	2,854,334
	IATA Expenses	-	246,538
	Uniform	306,200	379,736
	Event & Festival Expenses	1,392,095	2,748,925



## 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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
	Board of Directors Meeting	1,230,000	1,560,000
	Specialized Committee Meeting	750,176	1,123,724
	Depreciation on Fixed Assets	2,704,956	2,819,541
	Staff Recruitments Exp.	-	154,581
	Annual General Meeting	1,535,539	785,309
	Provident Fund Contribution	1,479,124	1,408,623
	Crookeries Expense	78,063	31,858
	Other Office Expense	11,470	14,715
	Courier Expenses	71,777	121,138
	Motor Vehicles Repair and Maintenance	2,198,738	1,579,978
	Furniture Repair	19,614	34,732
	Computers Repair & Mantainance	540,218	585,532
	Training Expense	22,390,804	-
	Machinery & Equip. Maintanance	322,917	228,523
	Office & Building Maintanance	417,571	861,311
	Interior Decoration	-	400,520
	Electrical & Lighting Maintenance	93,782	97,554
	Electrical Media	-	215,000
	Recruitments & Promotion Expense	180,747	-
	Generators & Other	713,552	147,458
	Group Insurance	32,240	27,040
	Email/Internet	1,106,038	645,329
	Earned Leave Encashment	-	383,580
	Relief & Charity	239,880	164,895
	Gratutiy & Family Allowance	136,220	1,193,360
	Voluntary Fund	100,000	-
	Help & Grants	324,075	302,681
	Travel Expenses	357,409	182,020
	GRS	124,724	329,128
	Foreign Employment Geowth	-	38,943
	Bangla Noboborsha Allowances	308,684	301,584
	Local Training	1,008,689	608,222
	Transportation Cost	631,434	-
	Foreign Training/ Tour	-	1,223,697
	Hygiene & Health Safety	338,706	203,801
	Job Fair, Saminers Conference	2,100,761	2,354,852
	<b>Total</b>	<b>123,047,136</b>	<b>109,439,622</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 2025

Notes No.	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
<b>16.02</b>	<b>Operating Expense</b>		
	Candidate Selection Test	4,642,294	4,025,785
	Computer Based Test (CBT)	8,968,561	12,861,113
	Hotel Rent - Delegates & Other	-	845,250
	Other Exp - Sending workers	199,275	1,290,060
	Overseas Recruitment Test	5,737,800	2,376,800
	Pre-departure Briefing Exp.	-	2,089,100
	Behavior Change Training Exp.	-	2,615,320
	S.Korea Language & Skill Training	-	14,702,358
	CBT Reg. Fee (HRD) Expenses	48,677,741	161,028,140
		<b>68,225,671</b>	<b>201,833,926</b>
<b>17.00</b>	<b>Non Operating Income</b>		
	Interest Income	302,889,547	221,183,474
	Other Non-Operating Income	14,295,212	6,412,619
	<b>Total</b>	<b>317,184,759</b>	<b>227,596,093</b>
<b>17.01</b>	<b>i) Interest Income</b>		
	Interest on STD	16,913,586	13,672,522
	Interest on FDR	168,199,822	165,713,327
	Profit on Bond	117,746,627	41,797,625
	Interest Against House Loan	29,512	
	<b>Total</b>	<b>302,889,547</b>	<b>221,183,474</b>
<b>17.02</b>	<b>ii) Other Non-Operating Income</b>		
	Forfeited Income	5,100,000	4,250,000
	Foreign Exchange Gain/Loss	8,628,967	466,577
	Miscellaneous Income	566,245	1,696,042
	<b>Total</b>	<b>14,295,212</b>	<b>6,412,619</b>
<b>17.03</b>	<b>Forfeited Income</b>		
	Forfeited from Korea Deposit	-	-
	Forfeited from EPS Workers	5,100,000	4,250,000
	<b>Total</b>	<b>5,100,000</b>	<b>4,250,000</b>

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

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

**Schedule of Property, Plant & Equipment**

As at 30 June 2025

Schedule-A

SL No	Particulars	Cost			Rate of Dep. (%)	Balance as on 01.07.2024	Depreciation			W.D.V as on 30.06.2025
		Balance as on 01.07.2024	Addition during the year	Balance as on 30.06.2025			Value for Charging Depreciation	Addition during the year	Accumulated Dep. as on	
01	Furniture & fixtures	5,145,466	299,377	5,444,843	15%	3,080,920	2,363,923	354,588	3,435,508	2,009,335
02	Fax Machine	200,300	-	200,300	15%	196,965	3,335	500	197,465	2,835
03	Motor Vehical	33,730,499	-	33,730,499	10%	23,812,142	9,918,357	991,836	24,803,977	8,926,522
04	Crookeries	207,842	-	207,842	15%	158,080	49,762	7,464	165,544	42,298
05	Computer software	561,750	-	561,750	10%	106,733	455,017	45,502	152,235	409,515
06	Computer Server	3,814,750	-	3,814,750	20%	3,172,228	642,522	128,504	3,300,732	514,018
07	Machinery & Other Equipment	8,060,704	11,663	8,072,367	15%	6,169,871	1,902,496	285,374	6,455,245	1,617,122
08	Motor Cycle	151,300	-	151,300	20%	138,303	12,997	2,599	140,903	10,397
09	Generator	1,421,922	-	1,421,922	15%	1,260,275	161,647	24,247	1,284,522	137,400
10	Database Installation	5,512,500	-	5,512,500	15%	5,025,944	486,556	72,983	5,098,927	413,573
11	Office Development	3,265,748	-	3,265,748	15%	1,561,007	1,704,741	255,711	1,816,718	1,449,030
12	Office Equipment	2,769,681	770,310	3,539,991	15%	688,681	2,851,310	427,697	1,116,378	2,423,614
13	TTC Machinery & Equipment	-	480,480	480,480	15%	-	480,480	72,072	72,072	408,408
14	Fire Extingusher Equipment	-	164,243	164,243	15%	-	164,243	24,636	24,636	139,607
15	Electric Equipment	103,727	-	103,727	15%	28,784	74,943	11,241	40,025	63,702
	<b>Balance as on 30 June 2025</b>	<b>64,946,189</b>	<b>1,726,072</b>	<b>66,672,261</b>		<b>45,399,930</b>	<b>21,272,329</b>	<b>2,704,957</b>	<b>48,104,888</b>	<b>18,567,373</b>
	<b>Balance as on 30 June 2024</b>	<b>63,613,839</b>	<b>1,332,350</b>	<b>64,946,189</b>		<b>42,580,389</b>	<b>22,365,799</b>	<b>2,819,541</b>	<b>45,399,930</b>	<b>19,546,257</b>

