

Bangladesh Satellite Company Limited (BSCL)

Auditor's Report and Financial Statements
for the year ended 30 June 2022

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Chartered Accountants | since 1958

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INDEPENDENT AUDITOR'S REPORT
To the Shareholders of Bangladesh Satellite Company Limited

Qualified Opinion

We have audited the financial statements of Bangladesh Satellite Company Limited, which comprise the statement of financial position as at 30 June 2022, statement of profit or loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matter describe in the Basis for Qualified Opinion section of our audit report, the accompanying financial statements give a true and fair view of the financial position of the company as at 30 June 2022 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), and other applicable laws and regulations.

Basis for Qualified Opinion

The Company's property, plant and equipment are carried in the statement of financial position at Taka 76,095,656. Management has not included the value of the assets related to Bangabandhu Satellite 01 in its PPE as BTRC has not transfer from their books and couldn't able to provide a details list of these assets. Although the ownership of the assets were transferred from Bangladesh Telecommunication Regulatory Commission (BTRC) to the Bangladesh Satellite Company Limited (BSCL) as per the agreement (Book transfer Deed) signed on 31/01/2022. The assets amounting Taka 25,180.424 million (2,518.0423 Crore) for the purpose of "Pre-preparation launch of a communication and broadcasting satellite i.e., Bangabandhu satellite-01 and expenditure for Bangabandhu Satellite 01 after launch directive activities, control mechanism of satellite from the earth, marketing, and sales services. As the revenue-generating asset was not transferred from BTRC to BSCL, the Property, plant, and equipment (PPE) in the financial statements is understated, which could affect the interpretation of the financial statements by the users.

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 International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA code), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matter

- (i) We draw attention to Note 9 B to the financial statements which describes the shareholding position by the directors. As mentioned in clause 12 of the Article of Association "The Minimum subscription upon which the directors shall proceed with allotment of shares shall be Taka 5000. However, the directors of the company only obtain share of Taka 2000 each. In accordance with Section 108(a) of the company Act,1994(amended in 2013), the office of the director will vacate, if any director does not Obtain qualification share to be specified in the articles [section 97(1)]



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(ii) As per Section 232 of Bangladesh Labor Law, 2006 (amended 2015) "The participation of workers in the profit of the companies shall be applicable to a company which fulfils any one of the following conditions, namely:

(a) The amount of its paid-up capital on the last day of an accounting year is not less than taka 1 (one) crore.

(b) The value of its permanent assets on the last day of an accounting year is not less than taka 2 (two) crore.

As on 31 June 2022, the management of the company does not establish any workers' Participation Fund and workers' welfare fund although the non-current asset of BSCL exceeds Taka 2 (two) crore.

Our opinion is not modified in respect of these matters describe in Emphasis of matter.

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

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRSs, the accounting policies summarized in note 03, the companies Act, 1994 other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters relating 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization'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 gives a true and fair view.

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

Report on other Legal and Regulatory Requirements

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

- a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) In our opinion, proper books of accounts as required by law have been kept by the Company so far as it appeared from our examination of these books; and
- c) The statements of financial position and statement of profit or loss dealt with by the report are in agreement with the books of accounts.

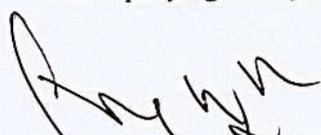
Firm's Name : S. F. Ahmed & Co., Chartered Accountants
Firm's Registration No. : 10898 E.P, under Partnership Act 1932
Signature : 
Engagement Partner Name : Md. Enamul Haque Choudhury, FCA,
Senior Partner/Enrollment No. 471
DVC Number : 2303080471AS770981
Date : 07 March 2023



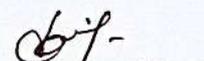
Bangladesh Satellite Company Limited
Statement of Financial Position
As at 30 June 2022

	Notes	Amount in Taka	
		30-Jun-22	30 June 2021
ASSETS			
Non-current assets		76,095,656	83,825,790
Property, plant and equipment	4	76,095,656	83,825,790
Current assets		5,023,318,311	3,873,551,111
Accounts receivable	5	429,604,157	498,904,853
Advances, deposits and prepayments	6	323,637,662	165,989,311
Fixed deposit receipts	7	3,615,898,128	2,126,098,473
Cash and cash equivalents	8	654,178,363	1,082,558,474
TOTAL ASSETS		5,099,413,966	3,957,376,901
EQUITY AND LIABILITIES			
Shareholders' equity		2,318,501,159	1,465,575,746
Share capital	9	18,000	18,000
Retained earnings	11	2,318,483,159	1,465,557,746
Fund		1,510,600,560	1,510,600,560
BTRC fund	10	1,510,600,560	1,510,600,560
Non current liabilities		156,554,810	125,681,000
Security deposits received from clients	12	156,554,810	125,681,000
Current liabilities		1,113,757,438	855,419,595
Liabilities for expenses	13	17,820,408	22,398,026
Provisions for income tax	14	995,192,960	629,653,497
Vat payable	15	99,418,081	203,368,071
Others Payable	21	1,325,989	-
TOTAL EQUITY AND LIABILITIES		5,099,413,966	3,957,276,901

Accompanying notes form part of this financial statement and are to be read in conjunction therewith.


Chairman

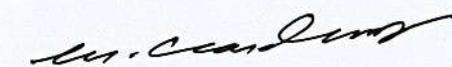

Managing Director


Finance Officer

Signed in terms of our annexed report of even date



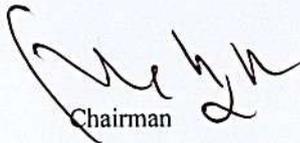
Dated, Dhaka;
07 March 2023


Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No:2303080471AS770981

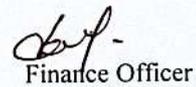
Bangladesh Satellite Company Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2022

	Notes	Amount in Taka	
		2021-2022	2020-2021
Revenue	16	1,303,584,878	1,291,024,274
		1,303,584,878	1,291,024,274
Operating expense	17	276,625,909	254,926,268
			254,926,268
Operating profit		1,026,958,969	1,036,098,006
Non-operating income	18	192,390,827	169,785,121
Financial expense	19	884,921	1,534,214
Profit before tax		1,218,464,875	1,204,348,913
Current tax		365,539,463	361,938,330
Net profit after tax		852,925,413	842,410,583

Accompanying notes form part of this financial statement and are to be read in conjunction therewith.


Chairman


Managing Director


Finance Officer

Signed in terms of our annexed report of even date



Dated, Dhaka;
07 March 2023



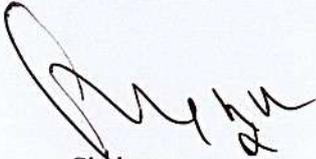
Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No: 2303080471AS770981

Bangladesh Satellite Company Limited
Statement of Changes in Equity
For the year ended 30 June 2022

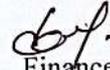
(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	Total Equity
Balance as at 01 July 2021	18,000	1,465,557,746	1,464,529,085
Add: Adjustment due to error (Note-11)	-	-	-
Net profit after tax for the year	-	852,925,413	852,925,413
Balance as at 30 June 2022	18,000	2,318,483,159	2,317,454,498
Balance as at 01 July 2020	18,000	622,100,502	622,118,502
Add: Adjustment due to error (Note-11)	-	1,046,661	-
Net profit after tax for the year	-	842,410,583	842,410,583
Balance as at 30 June 2021	18,000	1,465,557,746	1,464,529,085

Accompanying notes form part of this financial statement and are to be read in conjunction therewith.


Chairman


Managing Director


Finance Officer

Signed in terms of our annexed report of even date

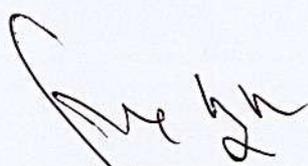


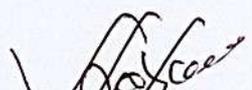
Dated, Dhaka;
07 March 2023

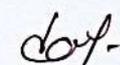

Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No: 2303080471AS770981

Bangladesh Satellite Company Limited
Statement of Cash Flows
For the year ended 30 June 2022

	Amount in Taka	
	2021-2022	2020-2021
Cash flow from operating activities		
Net profit after tax	852,925,413	842,410,583
Adjustment :		
Depreciation	20,782,972	18,899,198
Decrease/ (Increase) in other current assets	(1,578,227,311)	(710,285,989)
(Decrease) / Increase in other current liabilities	258,337,843	455,445,586
(Decrease) / Increase in Security Deposit	30,873,810	89,873,000
Net Cash flow from operating activities	(415,307,273)	696,422,378
Cash flow from investing activities		
Acquisition of fixed assets	(13,052,837)	(12,326,357)
Net Cash flow from investing activities	(13,052,837)	(12,326,357)
Cash flow from financing activities	-	-
Net Cash inflow during this year	(428,360,110)	684,096,021
Add : Opening cash and cash equivalents	1,082,538,473	398,442,452
Cash and cash equivalents at end of the year	654,178,363	1,082,538,473


Chairman

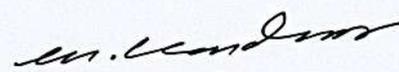

Managing Director


Finance Officer

Signed in terms of our annexed report of even date



Dated, Dhaka;
28 February 2023


Md. Enamul H. Choudhury
Senior Partner
S. F. Ahmed & Co.
Chartered Accountants
DVC No: 2303080471AS770981

Notes to the Financial Statements
For the period ended 30 June 2022

1. Reporting entity

1.1 The Company

Bangladesh Satellite Company Limited (BSCL) initially registered as Bangladesh Communication Satellite Company Limited. (Hereinafter referred to as "the Company") was incorporated in Bangladesh as a public limited company under the Companies Act 1994, on 07 August 2017 vide Registration No. C-139192 with an authorized capital of Taka 50,00,00,00,000 divided into 5,00,00,00,000 ordinary shares of Taka 10 each. The Company is substantially owned by the Government of the People's Republic of Bangladesh and represented by various Ministries of the Government. The registered office of the company is situated at SEL Rose N-Dale (7-8 Floor), 116 Kazi Nazrul Islam Avenue, Bangla Motor, Dhaka -1205, Bangladesh.

1.2 Nature of business

The principal activities of the Company are to engaged in business of Satellite Transponder Segment Rent and Services of Bangabandhu Satellite-1.

2. Basis of preparation of financial statements

2.1 Statement on compliance

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act, 1994, and other relevant laws applicable in Bangladesh.

2.2 Other regulatory compliances

The Company is also required to comply with the following major legal provisions in addition to the Companies Act 1994 and other applicable laws and regulations in Bangladesh:

- The Income Tax Ordinance, 1984
- The Income Tax Rules, 1984
- The Value Added Tax and Supplementary duty Act, 2012
- The Value Added Tax and Supplementary duty Rules, 2016
- The Customs Act, 1969
- The Stamp Act, 1899
- Bangladesh Labor Act, 2006 (as amended to 2013)
- Financial Reporting Act, 2015.

2.3 Accrual basis of accounting

Bangladesh Satellite Company Limited (BSCL) prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the Company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the IAS or IFRS conceptual Framework.



2.4 Presentation of financial statements

The presentation of these financial statements is in accordance with the guidelines provided by IAS 1: Presentation of Financial Statements. The financial statements comprise of:

- (a) Statement of Financial Position as at 30 June 2022.
- (b) Statement of Profit or Loss and Other Comprehensive Income for the year ended 30 June 2022.
- (c) Statement of Changes in Equity for the year ended 30 June 2022.
- (d) Statement of Cash Flows for the year ended 30 June 2022.
- (e) Notes, comprising summary of significant accounting policies and other explanatory information.

2.5 Functional and presentation currency

Functional and presentation currency items included in these financial statements are measured using the currency of the primary economic environment in which the company operates ('the functional currency'). These financial statements are presented in Bangladesh Taka ("BDT") which is also the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest BDT except otherwise indicated.

2.6 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards and International Accounting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected as required by IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors.

2.7 Materiality, aggregation and offsetting

Each material item as considered by management significant has been displayed separately in the financial statements. No amount has been set off unless the Company has legal right to set off the amounts and intends to settle on net basis. Income and expenses are presented on a net basis only when permitted by the relevant accounting standards. The values of assets or liabilities as shown in the statement of financial position are not off-set by way of deduction from another liability or asset unless there exist a legal right therefore. No such incident existed during the year.

2.8 Going concern assumption

The Company is required to make assessment at the end of each year to assess its capability to continue as a going concern. Management of the Company makes such assessment each year. As per management assessment there is no material uncertainties related to events or conditions which may cast significant doubt upon the Company's ability to continue as a going concern.

There is no indication of declining of economic activity in terms of demand for services those BSCL provides due to severity of COVID-19 which might have negative impact of future business and cash flows rather the industry is booming because television channels are growing rapidly.

2.9 Reporting period

The reporting period of the Company covers 12 (twelve) months from 01 July 2021 to 30 June 2022.



2.10 Comparative information

Comparative information has been disclosed in respect of 01 July 2021 to 30 June 2022 in accordance with IAS 01: Presentation of Financial Statements for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current periods of financial statements. Prior year figure has been rearranged wherever considered necessary to ensure comparability with the current year.

3 Significant accounting policies

3.1 Basis of preparation of Financial Statement

Accounting policies are determined by applying the relevant guidelines of IFRS. Where there is no available guidelines of IFRS, management uses its judgment in developing and applying an accounting policy that results in information that is relevant and reliable. Bangladesh Satellite Company Limited (BSCL) selects and applies its accounting policies for a period consistently for similar transactions, other events and conditions, unless a IFRS guidelines specifically requires or permits categorization of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently in all material respects to all periods presented in these consolidated financial statements:

3.2 Changes in accounting policies

Bangladesh Satellite Company Limited (BSCL) changes its accounting policy only if the change is required by a IFRS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the company's financial position, financial performance or cash flows. Changes in accounting policies is to be made through retrospective application by adjusting opening balance of each affected components of equity i.e. as if new policy has always been applied.

3.3 Changes in accounting estimates

Estimates arise because of uncertainties inherent within them, judgement is required but this does not undermine reliability. Effect of changes of accounting estimates is included in profit or loss account. During the year ended 30 June 2021, the management of the company reviewed useful life of its property, plant and equipment and decided to change the depreciation method and rates of Laboratory Equipment and Imaging Equipment to reflect the expected pattern of consumption of the future economic benefits embodied in the assets. Effect of such changes is made prospectively in the profit or loss account.

3.4 Correction of error in prior period financial statements

Bangladesh Satellite Company Limited (BSCL) corrects material prior period errors retrospectively by restating the comparative amounts for the prior period(s) presented in which the error occurred; or if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and equity for the earliest prior period presented.

3.5 Property, plant, and equipment

Recognition and measurement

An item shall be recognized as property, plant and equipment if, and only if it is probable that future economic benefits associated with the item will flow to the entity, and the cost of the item can be measured reliably.

Up to the financial year 2019-20, after recognition, items of property, plant and equipment are measured at cost less accumulated depreciation as per IAS 16: Property, Plant and Equipment.



Depreciation on Non-current assets

Depreciation is provided to amortize the cost of the assets after commissioning, over the period of their expected useful lives, in accordance with the provision of IAS 16 Property, Plant and Equipment. Depreciation is charged on additions made during the year for the full year in which those assets are put into ready for use and on which depreciation is charged on Straight line basis. Depreciation is charged on all the fixed assets except land and land development cost at the following rates according to the estimated life.

Name of Assets	Depreciation	
	Rate	Basis
Office decoration	10%	Straight line
Machineries & equipment	10%	Straight line
Office equipment	10%	Straight line
Furniture & fixtures	10%	Straight line
Telecommunication equipment	15%	Straight line
Electrical installation	15%	Straight line
Electrical equipment & goods	20%	Straight line
Motor vehicles	20%	Straight line
Groceries & utensils	20%	Straight line
Other LNB (Low Noise Block)	20%	Straight line
Computer accessories	10%	Straight line
Computer software	10%	Straight line
Satellite System	6.67%	Straight line
Research and development Equipment	10%	Straight line

Depreciation methods, useful lives and residual values are reviewed after each reporting period.

3.6 Authorization date for issuing financial statements

The financial statements were authorized by the Board of Directors on 07 March 2023 for issue after completion of review.

3.7 Revenue from contract with customers

The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange of services when (or as) it transfers control to the customer. To achieve that core principle, IFRS-15 establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised service to a customer. Service is considered as transferred when (or as) the customer obtains control of that service. Revenue from sale of service is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates, and Value Added Tax (VAT).

Revenues primarily comprise of:

1. Bandwidth
2. Uplink

Bangladesh Satellite Company Ltd. recognizes its revenue by providing the above two services on over the period basis.



3.8 Revenue from investment income

Interest income

Interest on bank deposits have been accounted for on accrual basis.

3.9 Grant Income

Income from donor grants is recognised on the Income approach as recommended in IAS 20. Income is recognised when conditions on which they depend have been met and income is recognized to equate to expenditure incurred on the project (IAS 20, Para 12).

3.10 Cash and cash equivalents

Cash and cash equivalents consists of cash on hand and with banks on current accounts, deposit accounts and short-term investments which are held and available for use by the company without any restriction. There is insignificant risk of change in value of the same.

3.11 Provision for expenses

While the provision for certain charges and known liabilities are made at the balance sheet date based on estimate, the difference arising therefrom on receipts of bills/ demands and/ or actual payments is adjusted in the subsequent year when such liabilities are settled.

3.12 Statement of cashflows

The Statement of Cash Flows has been prepared in accordance with the requirements of IAS 7: Statement of Cash Flows. The cash generating from operating activities has been reported using the Direct Method and Indirect Method as the benchmark treatment of IAS 7 whereby major classes of gross cash receipts and gross cash payments from operating activities are disclosed.

3.13 Related party disclosures

As per Bangladesh Accounting Standards IAS 24: Related Party Disclosures, parties are considered to be related if one of the parties has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The Company carried out transactions in the ordinary course of business on an arm's length basis at commercial rates with its related parties.

3.14 Income tax

Income tax expense comprises current and deferred taxes. Income tax expense is recognized in profit or loss except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity in accordance with IAS 12: Income Tax.

(a) Current tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous periods. The tax rate used for the reporting period was 30% as a publicly traded company.

3.15 Events after the reporting period

Events after the reporting period that provide additional information about the company's position at the statement of financial position date are reflected in the financial statements as per International Accounting Standards IAS 10: Events after the Reporting Period. All material events occurring after the balance sheet date have been considered and where necessary, adjusted for or disclosed.



Amount in Taka	
30 June 2022	30 June 2021

4 Property, plant and equipment

Cost

Opening balance		129,193,718	115,820,700
Add: Adjustment due to correction of error	Note 4.1	-	1,046,661
Opening Balance restated		129,193,718	116,867,361
Add : Addition during the year		13,052,837	12,326,357
Less : Disposal During the year		-	-
		<u>142,246,555</u>	<u>129,193,718</u>

Accumulated depreciation

Opening balance, as stated		45,367,928	26,468,730
Add : Charged during the year		20,782,972	18,899,198
		<u>66,150,900</u>	<u>45,367,928</u>
Closing balance of written down value (WDV)		<u>76,095,656</u>	<u>83,825,790</u>

Details of property, plant and equipment have been shown in Annexure- A.

5 Accounts receivable

Opening Balance, as stated		498,904,853	777,200,485
Opening balance except penalty for late payment		398,173,150	-
Add : Addition during the year		1,497,506,653	1,392,531,375
Add: Penalty for late payment	Note 5.1	82,480,941	100,731,703
Less : Adjustment during the year		1,548,556,587	1,771,558,710
		<u>429,604,157</u>	<u>498,904,853</u>

A detailed schedule of Accounts receivable is given in Annexure -B

5.1 Penalty for late payment

Opening Balance		100,731,703	-
Addition during the year		866,105	100,731,703
Less: Adjustment during the year		13,444,170	-
Less: Received during the year		5,672,697	-
		<u>82,480,941</u>	<u>100,731,703</u>

A detailed schedule of Penalty for late payment is given in Annexure -D

6 Advances, deposits and prepayments

Advance income tax	Note 6.1	312,601,131	156,133,233
Deposits	Note 6.2	9,684,635	9,684,635
Advance to employee	Note 6.3	1,351,896	171,443
		<u>323,637,662</u>	<u>165,989,311</u>

6.1 Advance income tax

Opening balance		156,133,233	14,223,665
Add: Advance tax paid during the year	Note 6.1.2	156,467,898	144,709,568
Less: Advance tax adjusted during the year		-	2,800,000
		<u>312,601,131</u>	<u>156,133,233</u>



		Amount in Taka	
		30 June 2022	30 June 2021
6.1.1	Advance tax paid during the year		
	Tax paid against FDR interest	803,472	8,908,250
	Tax paid against bank interest	753,022	1,844,225
	Tax deduct at source by Tv channel	154,911,404	133,957,093
		156,467,898	144,709,568
6.2	Deposits		
	Opening Balance	9,684,635	4,736,405
	Bank margin	-	4,948,230
	Add: Adjustment due to correction of error	-	-
		9,684,635	9,684,635
	Bank margin deposited for Letter of credit to import of equipments were wrongly charged in the SOPL in previous year.		
6.3	Advance to employee		
	Opening Balance	171,443	15,000
	General advance to employees	1,180,733	156,443
	Add: Adjustment due to correction of error	-	-
	Less: Advance adjusted During the year	280	-
		1,351,896	171,443
7	Fixed deposit receipts		
	United Commercial Bank Ltd.	54,410,023	51,791,667
	Modhumoti Bank Ltd.	111,612,844	105,266,667
	Midland Bank Ltd.	55,397,511	52,266,667
	Meghna Bank Ltd.	55,795,261	52,641,667
	IFIC Bank Ltd.	183,611,833	105,250,000
	Bank Asia Ltd.	-	104,827,778
	Brac Bank Ltd.	51,628,333	52,194,444
	Sonali Bank	2,896,397,211	1,601,859,584
	Shahajalal Islami Bank Ltd.	-	-
	Bangladesh Development Bank Limited	51,252,778	-
	Bank Alfalah Limited	20,142,333	-
	National Bank Limited	52,400,000	-
	One Bank Limited	83,250,000	-
		3,615,898,128	2,126,098,473
8	Cash and cash equivalents		
	Cash in hand	67,212	-
	Cash at bank	654,111,151	1,082,558,474
		654,178,363	1,082,558,474



8.1 Cash at bank

	Amount in Taka	
	30 June 2022	30 June 2021
Eastern Bank Ltd.	10,768	4,744
IFIC Bank Ltd.	316,521	348,973
Shahjalal Islami Bank Ltd.	678,381	669,162
Sonali Bank Ltd.	13,324,505	1,079,867,921
United Commercial Bank Ltd.	1,710,798	1,667,674
Sonali Bank Collection Account	638,010,864	-
Sonali Bank Vat Account	767	-
Midland Bank	8,800	-
National Bank Limited	4,510	-
One bank Limited	45,237	-

654,111,151	1,082,558,474
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9 Share capital**A. Authorized share capital:**

5,000,000,000 Ordinary Shares of Taka 10 each	50,000,000,000	50,000,000,000
	50,000,000,000	50,000,000,000

B. Issued, subscribed and paid-up capital:

1,800 Ordinary Shares of Taka 10 each fully paid	18,000	18,000
	18,000	18,000

Description of the shareholders:

SL No	Description of the shareholders	Positions in BOD	Amount in share	Amount in BDT
1	Secretary, Posts and Telecommunications Division, Ministry of Posts, Telecommunications and Information Technology.	Chairman	200	2,000
2	Additional Secretary (Admin), Posts and Telecommunication Division, Ministry of Posts, Telecommunications and Information Technology	Director	200	2,000
3	Additional Secretary (Budget), Finance Division, Ministry of Finance	Director	200	2,000
4	Joint Secretary, Ministry of Information	Director	200	2,000
5	Joint Secretary, Ministry of Defence	Director	200	2,000
6	Director, Signals Directorate, Armed Forces Division	Director	200	2,000
7	Director General, Department of Telecommunications	Director	200	2,000
8	Chairman, SPARRSO	Director	200	2,000
9	Managing Director, Bangladesh Communication Satellite Co. Ltd.	Director	200	2,000



		Amount in Taka	
		30 June 2022	30 June 2021
10	BTRC project fund		
	Opening balance	1,510,600,560	1,510,600,560
	Add: BTRC fund	-	-
	Less: Transfer for Current years revenue expenditure	-	-
		<u>1,510,600,560</u>	<u>1,510,600,560</u>
	Decision of BTRC or Govt is required to adjust this amount in accounts.		
11	Retained earnings		
	Opening balance	1,465,557,746	622,100,502
	Add: Adjustment due to error	-	1,046,661
	Opening Balance restated	1,465,557,746	623,147,163
	Add: Profit for the year	852,925,413	842,410,583
		<u>2,318,483,159</u>	<u>1,465,557,746</u>
12	Security deposits received from clients		
	Opening balance	125,681,000	35,808,000
	Add: Addition during the year	30,873,810	89,873,000
	Less: Adjustment during the year	-	-
		<u>156,554,810</u>	<u>125,681,000</u>
	A detailed schedule of security deposit received from clients is given in Annexure -C		
13	Liabilities for expenses		
	Audit fees	300,000	300,000
	Duties & taxes	-	-
	Provision for expense	17,520,408	22,098,026
		<u>17,820,408</u>	<u>22,398,026</u>
14	Provisions for income tax		
	Opening balance	629,653,497	267,715,168
	Add: Provision made during the year	365,539,463	361,938,330
	Less : Adjustment during the year	-	-
		<u>995,192,960</u>	<u>629,653,497</u>
15	Vat Payable		
	Opening balance	203,368,071	131,958,327
	Add : Vat payable on sales	194,787,880	202,138,804
	Less : Adjustment during the year	298,737,870	130,729,060
		<u>99,418,081</u>	<u>203,368,071</u>
16	Revenue		
	Bandwith sales-net	1,302,718,773	1,190,292,571
	Interest/penalty on past due accounts receivables	-	100,731,703
	Add: Penalty addition during the year	866,105	-
		<u>1,303,584,878</u>	<u>1,291,024,274</u>



	Amount in Taka	
	30 June 2022	30 June 2021
17 Operating expense		
Advertisement & documentary	318,336	355,676
Audit fees	450,000	412,500
Books & periodicals	12,694	750
Cleaning & washing	111,248	317,241
Commission discount / outsourcing	678,956	5,209,359
Computer consumable	195,942	87,691
Computer & office equipment repair	30,670	22,725
Consultancy	19,807,832	2,923,343
Consumable store	319,933	416,203
Conveyance expenses	176,840	119,650
Custom duty, Tax & VAT	16,788,739	15,994,610
Depreciation	20,782,972	18,899,198
Electric bills-head office	685,937	984,002
Electric bills-betbunia	8,338,806	10,514,933
Electric bills-gazipur	10,291,641	13,961,650
Entertainment	966,190	802,686
Freight & transport	64,980	138,050
Fuel & gas	1,210,999	1,299,771
Function & Conomies	3,041,836	657,576
Honorium fees & remuneration	7,168,860	7,316,100
Insecticide	-	1,830
Insurance	2,586	97,238
Legal expenses	578,464	138,675
Labor & wages	1,701,390	1,660,200
Machinery & equipment repair	1,998,499	1,356,311
Medicine & vaccine	16,186	14,105
Miscellaneous expenses	-	170,501
Motor vehicle repair	524,319	609,854
Municipal rates & taxes	100,000	200,000
Office rent	16,917,765	16,934,769
Other repair & maintenance	98,559	124,240
Petrol, oil & lubricants	1,766,280	1,942,472
Postage & Courier	63,963	61,908
Printing & bindings	95,869	24,396
Registration expenses	61,728	76,149
Rent of equipment / uplink charge	37,248,008	50,955,460
Security service-betbunia	3,013,250	2,669,839
Security service-gazipur	2,320,120	1,971,180
Salary & allowances	73,388,647	73,601,324
Seal & stamp	3,780	25,885
Security materials	90,288	3,400
Seminar & conference	140,000	-
Signals & wireless repair	258,666	538,036
Stationery, seal & stamp	287,978	368,805
Telex, fax & internet	8,839,236	17,122,636
Telephone, telex & teleprinter	82,709	135,584
Training expenses	-	190,237
Travel expenses	2,296,780	274,230
Utility service charge	840,774	720,103
Subscription to international organization	372,208	1,521,748
Hiring of transport	1,502,019	981,440
Audio Video/Film Production	156,800	-
Award and reword	74,440	-
Domestic Tranning Expense	532,590	-



		Amount in Taka	
		30 June 2022	30 June 2021
	Office Building Expense	1,326,716	-
	Computer Accessories Expense	325,771	-
	Computer software Expense	99,433	-
	Unexpected Expenditure	195,493	-
	Festival Bonus	6,726,460	-
	Research and Development Expense	7,687,702	-
	Over Recognition of Late payment Fee	13,444,170	-
	Uniform	2,852	-
		<u>276,625,909</u>	<u>254,926,268</u>
18	Non operating income		
	Interest income on FDR	184816600	151,381,280
	Bank interest	7530227	18,351,041
	Sale of tender	12,500	30,600
	Vehicle charge	31,500	22,200
	Other receipts	-	-
		<u>192,390,827</u>	<u>169,785,121</u>
19	Financial expense		
	Bank charge & commission	884,921	1,534,214
		<u>884,921</u>	<u>1,534,214</u>
20	Acknowledgement of claim		
	There were aggregated claim of TK. 214,746 in respect of assesment year 2019-2020 against the Company income tax but there were not aggregated acknowledged as debt asset .The Company file Income tax return reference case with High Court Division of the Suprime Court and Appeals remained pending and we have applied for adjustment for remaining cases.		
21	Others Payale		
	Opening balance	-	-
	Tax payable on Monthly Expense	Note 21.1	618,829
	Vat payable on Monthly Expense	Note 21.2	707,160
			<u>1,325,989</u>
21.1	Tax payable on Monthly Expense		
	Opening balance	-	-
	Add : Tax payable on Monthly Expense	7,957,489	-
	Less : Adjustment during the year	7,338,660	-
		<u>618,829</u>	<u>-</u>
21.2	Vat payable on Monthly Expense		
	Opening balance	-	-
	Add : Vat payable on Monthly Expense	14,195,824	-
	Less : Adjustment during the year	13,488,663	-
		<u>707,160</u>	<u>-</u>



Bangladesh Satellite Company Limited
Schedule of Property, Plant and Equipment
As at 30 June 2022

Property, plant and equipment (cost less accumulated depreciation)

Sl. No.	Assets	Cost				Rate (%)	Depreciation				Written down value as on 30 June 2022
		Balance as at 30 June 2021	Additions during the year	Disposal during the year	Balance as at 30 June 2022		Balance as at 30 June 2021	Charged during the year	Accumulated depreciation for disposal	Balance as at 30 June 2022	
1	Office decoration	11,375,671	-	-	11,375,671	10%	1137567.1	1,137,567	-	2,275,134	9,100,537
2	Machineries & equipments	10,144,685	1,868,984	-	12,013,669	10%	1838435.5	1,201,367	-	3,039,802	8,973,867
3	Office equipments	4,647,175	131,078	-	4,778,253	10%	1245461.5	477,825	-	1,723,287	3,054,966
4	Furniture & fixtures	961,701	23,800	-	985,501	10%	331370.1	98,550	-	429,920	555,581
5	Telecommunication equipments	41,484,972	18,990	-	41,503,962	15%	11813600.8	6,225,594	-	18,039,195	23,464,767
6	Electrical installation	36,987,511	-	-	36,987,511	15%	13176103.65	5,548,127	-	18,724,230	18,263,281
7	Electrical equipment & goods	346,827	8,295,634	-	8,642,461	20%	70649.4	1,728,492	-	1,799,142	6,843,319
8	Motor vehicles	18,176,370	-	-	18,176,370	20%	14081595	3,635,274	-	17,716,869	459,501
9	Groceries & utensils	34,752	-	-	34,752	20%	25216.4	9,536	-	34,752	-
10	Other LNB (Low noise block)	2,004,070	-	-	2,004,070	20%	1202044	400,814	-	1,602,858	401,212
11	Computer accessories	1,495,591	78,771	-	1,574,362	10%	168687.1	157,436	-	326,123	1,248,239
12	Computer software	1,534,393	89,500	-	1,623,893	10%	277197.3	162,389	-	439,587	1,184,306
13	Research and Development Equipment	-	2,546,080	-	2,546,080	-	-	-	-	-	2,546,080
	Total as at 30 June 2022	129,193,718	13,052,837	-	142,246,555		45,367,928	20,782,972	-	66,150,900	76,095,656
	Total as at 30 June 2021	116,867,361	12,326,357	-	129,193,718		26,468,730	18,899,198	-	45,367,928	83,825,790

**Note: No Depreciation Charged on Research and Development Equipment whether doesnot meet the depreciation Criteria.



Bangladesh Satellite Company Limited
Schedule of Account Receivables
As at 30 June 2022

Sl. No.	Name of Clients	Amount in Taka					
		Opening Balance	Late Payment Fee	Opening balance except penalty for late payment	Sales less waiver	Received During the Year	Closing Balance
1	Dhaka Bangla Media (DBC News)	7,129,175	2,222,515	4,906,660	20194000	23,132,200	1,968,460
2	East West Media Group Limited (News 24)	5,523,275	2,585,075	2,938,200	20194000	21,112,800	2,019,400
3	Shamol Bangla Media Ltd. (Bangla Vision)	6,840,079	781,879	6,058,200	20194000	24,232,800	2,019,400
4	Multimedia Production Limited (ATN Bangla)	7,647,596	2,386,096	5,261,500	15203000	18,944,200	1,520,300
5	Bird Eye Mass Media & Communication Ltd. (Gaan Bangla Television)	8,999,536	2,867,806	6,131,730	17813500	18,601,180	5,344,050
6	Mohona Television Limited	3,718,994	1,172,794	2,546,200	24232800	20,720,800	6,058,200
7	Bengal Media Corporation Ltd. (RTV)	3,493,619	879,569	2,614,050	17923900	17,290,110	3,247,840
8	Millennium Media Limited (Titans TV)	6,018,324	2,237,244	3,781,080	24232800	25,526,480	2,487,400
9	Gazi Satellite Ltd.	8,213,985	1,548,585	6,665,400	22218000	22,218,000	6,665,400
10	Impress Telefilm Limited (Channel I)	7,528,298	1,507,638	6,020,660	15433000	19,910,360	1,543,300
11	S A Channel Private Limited	9,271,833	2,537,443	6,734,390	17813500	20,520,490	4,027,400
12	Bangla TV Limited	7,342,253	1,965,753	5,376,500	15433000	15,213,360	5,596,140
13	Asian Telecast Limited	8,002,719	3,372,819	4,629,900	15433000	14,466,760	5,596,140
14	Barind Media Limited (Duronto TV)	3,604,563	1,229,213	2,375,350	22287000	22,320,600	2,341,750
15	Ekattor Media Limited	9,863,397	3,337,197	6,526,200	18527650	23,086,620	1,967,230
16	Desh Television Limited	6,993,183	2,035,683	4,957,500	15203000	15,203,000	4,957,500
17	Independent Television Ltd.	3,253,185	1,395,935	1,857,250	22287000	21,850,950	2,293,300
18	Jamuna Television Limited	7,439,929	1,868,179	5,571,750	18572500	22,287,000	1,857,250
19	Jadoo Media Limited (Nagorik Television)	10,490,580	3,513,580	6,977,000	20194000	23,132,200	4,038,800
20	Times Media Limited (Channel 24)	3,426,399	1,205,499	2,220,900	22190400	23,076,100	1,335,200
21	International Television Channel Ltd (NTV)	831,334	647,944	183,390	21100200	18,607,930	2,675,660
22	Baishakhi Media Ltd.	1,895,950	59,200	1,836,750	13866700	15,770,061	(66,611)
23	ATV Limited	2,690,247	793,497	1,896,750	15387000	16,109,934	1,173,816
24	V.M International Limited (My TV)	2,990,275	659,295	2,330,980	18519600	19,313,239	1,537,341
25	Bijoy TV Limited	4,944,753	1,098,003	3,846,750	12983500	14,214,500	2,615,750
26	Nexus Television and Media Network Limited	3,155,865	570,795	2,585,070	24232800	23,744,870	3,073,000
27	ATN News Limited	7,544,343	1,967,343	5,577,000	15203000	19,259,700	1,520,300
28	Virgo Media Limited (Channel 9)	12,223,646	1,698,686	10,524,960	22218000	31,525,800	1,217,160
29	Ekushey Television Limited	6,689,346	1,427,846	5,261,500	15203000	18,230,320	2,234,180
30	Beximco Communication Ltd.	247,055,792	48,691,792	198,364,000	537510000	623,525,000	112,349,000
31	Bangladesh Television	61,734,300	-	61,734,300	247213200	185,202,900	123,744,600
32	Bangladesh Betar	8,349,000	-	8,349,000	16698000	14,520,000	10,527,000
33	Somoy Media Limited	(895,520)	422,680	(1,318,200)	26661600	22,207,200	3,136,200
34	Maasranga Communications Limited	333,315	608,235	(274,920)	26661600	22,947,720	3,438,960
35	Kazi Media Limited (Deepto TV)	4,561,285	1,435,885	3,125,400	22218000	23,121,600	2,221,800
36	Paradise Engineering Limited	-	-	-	7124250	6,195,000	929,250
37	Spice Television Limited	-	-	-	20555100	19,746,900	808,200
38	Global TV	-	-	-	11513647.05	7,474,847	4,038,800
39	Green Multimedia Limited	-	-	-	-	-	-
40	Bangladesh Air Force	-	-	-	12327999	10,719,999	1,608,000
41	Bangladesh Army	-	-	-	20355000	18,930,150	1,424,850
42	Eastern Bank Limited (EBL)	-	-	-	241500	210,000	31,500
43	Madani Channel UK Limited	-	-	-	4132906.8	4,132,907	-
	Grand Total	498,904,853	100,731,703	398,173,150	1,497,506,653	1,548,556,587	347,123,216



Bangladesh Satellite Company Limited
Schedule of Security Deposit Received from Clients
As at 30 June 2022

Sl. No.	Name of Clients	Amount in Taka			
		Opening Balance	Addition during the year	Adjustment during the year	Closing Balance
1	Dhaka Bangla Media (DBC News)	5,268,000	-	-	5,268,000
2	East West Media Group Limited (News 24)	5,268,000	-	-	5,268,000
3	Shamol Bangla Media Ltd. (Bangla Vision)	5,268,000	-	-	5,268,000
4	Multimedia Production Limited (ATN Bangla)	3,966,000	-	-	3,966,000
5	Bird Eye Mass Media & Communication Ltd. (Gaan Bangla Television)	4,647,000	-	-	4,647,000
6	Mohona Television Limited	5,268,000	-	-	5,268,000
7	Bengal Media Corporation Ltd. (RTV)	4,647,000	-	-	4,647,000
8	Millennium Media Limited (Titas TV)	5,268,000	-	-	5,268,000
9	Gazi Satellite Ltd.	5,796,000	-	-	5,796,000
10	Impress Telefilm Limited (Channel I)	-	-	-	-
11	S A Channel Private Limited	4,647,000	-	-	4,647,000
12	Bangla TV Limited	1,342,000	2,684,000	-	4,026,000
13	Asian Telecast Limited	4,026,000	-	-	4,026,000
14	Barind Media Limited (Duronto TV)	4,845,000	-	-	4,845,000
15	Ekattor Media Limited	-	-	-	-
16	Desh Television Limited	3,966,000	-	-	3,966,000
17	Independent Television Ltd.	-	4,845,000	-	4,845,000
18	Jamuna Television Limited	4,845,000	-	-	4,845,000
19	Jadoo Media Limited (Nagorik Television)	5,268,000	-	-	5,268,000
20	Times Media Limited (Channel 24)	3,966,000	1,302,000	-	5,268,000
21	International Television Channel Ltd. (NTV)	4,587,000	-	-	4,587,000
22	Baishakhi Media Ltd.	3,345,000	681,000	-	4,026,000
23	ATV Limited	3,345,000	-	-	3,345,000
24	V.M International Limited (My TV)	3,966,000	-	-	3,966,000
25	Bijoy TV Limited	3,345,000	60,000	-	3,405,000
26	Rangdhanu Media Limited	5,268,000	-	-	5,268,000
27	ATN News Limited	3,966,000	-	-	3,966,000
28	Virgo Media Limited (Channel 9)	4,000,000	1,796,000	-	5,796,000
29	Ekushey Television Limited	3,966,000	-	-	3,966,000
30	Beximco Communication Ltd.	-	-	-	-
31	Bangladesh Television	-	-	-	-
32	Bangladesh Betar	-	-	-	-
33	Somoy Media Limited	5,796,000	-	-	5,796,000
34	Machranga Communications Limited	-	-	-	-
35	Kazi Media Limited	5,796,000	-	-	5,796,000
36	Global TV	-	5,268,000	-	5,268,000
37	Green Multimedia Limited	-	5,268,000	-	5,268,000
38	Spice Television Limited	-	5,796,000	-	5,796,000
39	Madani Channel UK Limited	-	3,173,810	-	3,173,810
Grand Total		125,681,000	30,873,810	-	156,554,810



Bangladesh Satellite Company Limited
Schedule of Penalty for Late Payment
As at 30 June 2022

Sl. No.	Name of Clients	Amount in Taka				
		Opening Balance	Addition During the Year	Adjustment During the Year	Received During the Year	Closing Balance
1	Dhaka Bangla Media (DBC News)	2,222,515	-	836,782	-	1,385,733
2	East West Media Group Limited (News 24)	2,585,075	-	1,252,362	600,000	732,713
3	Shamol Bangla Media Ltd. (Bangla Vision)	781,879	67,513	-	-	849,392
4	Multimedia Production Limited (ATN Bangla)	2,386,096	-	840,092	-	1,546,004
5	Bird Eye Mass Media & Communication Ltd (Gaan Bangla Television)	2,867,806	-	17,166	-	2,850,640
6	Mohona Television Limited	1,172,794	359,143	-	-	1,531,937
7	Bengal Media Corporation Ltd. (RTV)	879,569	-	251,617	627,952	-
8	Millennium Media Limited (Titas TV)	2,237,244	-	746,068	-	1,491,176
9	Gazi Satellite Ltd.	1,548,585	259,465	-	-	1,808,050
10	Impress Telefilm Limited (Channel I)	1,507,638	13,753	-	-	1,521,391
11	S A Channel Private Limited	2,537,443	-	520,774	-	2,016,669
12	Bangla TV Limited	1,965,753	-	76,720	-	1,889,033
13	Asian Telecast Limited	3,372,819	-	1,464,429	-	1,908,390
14	Barind Media Limited (Duronto TV)	1,229,213	10,483	-	768,256	471,440
15	Ekattor Media Limited	3,337,197	-	1,260,547	-	2,076,650
16	Desh Television Limited	2,035,683	101,890	-	-	2,137,573
17	Independent Television Ltd.	1,395,935	-	41,453	-	1,354,482
18	Jamuna Television Limited	1,868,179	12,166	-	-	1,880,345
19	Jadoo Media Limited (Nagorik Television)	3,513,580	-	1,138,729	-	2,374,851
20	Times Media Limited (Channel 24)	1,205,499	-	684,200	521,299	-
21	International Television Channel Ltd.	647,944	-	115,306	-	532,638
22	Baishakhi Media Ltd.	59,200	-	6,611	52,589	-
23	ATV Limited	793,497	-	108,434	685,063	-
24	V.M International Limited (My TV)	659,295	-	5,959	653,336	-
25	Bijoy TV Limited	1,098,003	-	394,224	-	703,779
26	Nexus Television and Media Network Limited	570,795	38,010	-	380,532	228,273
27	ATN News Limited	1,967,343	-	958,185	983,670	25,488
28	Virgo Media Limited (Channel 9)	1,698,686	-	506,148	-	1,192,538
29	Ekushey Television Limited	1,427,846	-	231,850	400,000	795,996
30	Beximco Communication Ltd.	48,691,792	-	1,502,408	-	47,189,384
31	Bangladesh Television	-	-	-	-	-
32	Bangladesh Betar	-	-	-	-	-
33	Somoy Media Limited	422,680	-	74,045	-	348,635
34	Maasranga Communications Limited	608,235	3,682	-	-	611,917
35	Kazi Media Limited (Depto TV)	1,435,885	-	410,061	-	1,025,824
36	Paradise Engineering Limited	-	-	-	-	-
37	Spice Television Limited	-	-	-	-	-
38	Global TV	-	-	-	-	-
39	Green Multimedia Limited	-	-	-	-	-
40	Bangladesh Air Force	-	-	-	-	-
41	Bangladesh Army	-	-	-	-	-
42	Eastern Bank Limited (EBL)	-	-	-	-	-
43	Madani Channel UK Limited	-	-	-	-	-
Grand Total		100,731,703	866,105	13,444,170	5,672,697	82,480,941

