INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
OF
BANGLADESH SATELLITE COMPANY LIMITED
FOR THE YEAR ENDED 30 JUNE 2025

INDEPENDENT AUDITOR'S REPORT
TO THE SHAREHOLDERS OF
BANGLADESH SATELLITE COMPANY LIMITED
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the Financial Statements of BANGLADESH SATELLITE COMPANY LIMITED which comprise the Statement of Financial Position as at 30 June 2025, the Statement of Profit and Loss and Other Comprehensive Income for the year then ended, Statement of Cash Flows for the year then ended, Statement of Changes in Shareholder's Equity and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements presents fairly in all material respects of the financial position of BANGLADESH SATELLITE COMPANY LIMITED as on 30 June 2025, 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 requirements that are 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.

Matter of Emphasis

- We draw attention to Note 12 B of the financial statements, which sets out the shareholding position of the directors. Clause 12 of the Articles of Association stipulates that "The minimum subscription upon which the directors shall proceed with the allotment of shares shall be Taka 5,000." It has been noted, however, that the directors of the company have subscribed to shares amounting to only Taka 2,000 each. In accordance with Section 108(a) of the Companies Act, 1994 (as amended in 2013), read together with Section 97(1), the office of a director is to be vacated if the prescribed qualification shares, as specified in the Articles, are not obtained.

Other Information

- As per the auditors' report for the year ended 30 June 2024, a total difference of BDT 1,513,193,966 was identified in the opening balances between the financial statements and the books of account. During the year, the Company engaged an independent firm of chartered accountants to reconcile these differences. Consequently, the opening balances have been restated in accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors. Our opinion is not modified in respect of this matter.

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our auditor's report thereon.Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Board of Directors of the Authority.

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 Authority'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 Authority or to cease operations or has no realistic alternative but to do so.

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 based on these financial statements. As part of an audit in accordance with ISA, 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.
- 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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we would 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 Authority 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.

Subject to the effect of the matters as stated above, 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 our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the Authority so far as it appeared from our examination of those books;

c) The statement of financial position and statement of comprehensive income dealt with by the report agree with the books of account.

d) The information and explanation required by us have been received and found satisfactory.

Place: Dhaka
Date: 01/12/2025

Md. Iqbal Hossain FCA
Senior Partner, Enrolment No. 596 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC: 2512010596AS953023

Bangladesh Satellite Company Limited
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka		
		30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
ASSETS				
Non-current assets		**17,472,077,693**	**18,756,841,403**	**17,578,769,405**
Property, plant and equipment	4	240,769,020	239,086,103	17,578,769,405
Intangible Asset	5	2,662,283	2,566,040	-
Satellite Systems	6	17,228,646,390	18,515,189,260	-
Current assets		**9,884,170,983**	**7,909,375,017**	**7,885,746,357**
Accounts receivable	7	627,941,357	724,404,579	724,344,579
Calls in Arrears		18,000	18,000	-
Advançes, deposits and prepayments	8	692,265,726	544,646,660	541,225,063
Fixed deposit receipts	9	6,785,985,789	5,988,664,822	5,988,664,823
Other receivables	10	167,102,968	128,816,443	108,687,386
Cash and cash equivalents	11	1,610,857,142	522,824,512	522,824,506
		9,884,170,983		
TOTAL ASSETS		**27,356,248,676**	**26,666,216,420**	**25,464,515,762**
EQUITY AND LIABILITIES				
Shareholders' equity		**6,611,547,686**	**4,941,452,714**	**5,212,361,668**
Share capital	12	18,000	18,000	18,000
Retained earnings	13	6,611,529,686	4,941,434,714	5,212,343,668
Non current liabilities		**19,257,289,040**	**20,524,395,131**	**19,166,989,746**
Govt. Grant - BTRC Fund	14	19,070,564,244	20,357,107,114	19,001,435,193
Security Deposits	15	186,724,796	167,288,017	165,554,553
Current liabilities		**1,487,411,949**	**1,200,368,575**	**1,085,164,348**
Liabilities for expenses	16	87,387,290	399,999	369,651
Provisions for income tax	17	1,300,414,261	1,109,334,491	995,192,960
Accounts Payeble	18	18,758,477	-	-
VAT payable	19	78,507,234	89,496,064	88,481,717
Others payable	20	2,344,686	1,138,020	1,120,020
TOTAL EQUITY AND LIABILITIES		**27,356,248,676**	**26,666,216,420**	**25,464,515,762**

Accompanying notes form part of this financial statement and are to be read in conjunction therewith. The financial Statements is approved on 01/12/2025 and signed by the management.

Managing Director
Dr. Muhammad Imadur Rahman
Managing Director & Chief Executive Officer
Bangladesh Satellite Company Limited (BSCL)

Director
Mohd. Rashedul Amin
Joint Secretary
Finance Division, M/O. Finance
Govt. of the People's Republic of Bangladesh

Accounts Officer
Hamed Hasan Muhammad Mohiuddin
Senior Manager (Finance & Accounts) (Additional Charge)
Finance & Accounts Department
Bangladesh Satellite Company Limited

Md. Iqbal Hossain FCA
Partner, Enrolment No. 596 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Dated: 01/12/2025
Place: Dhaka

DVC: 2512010596AS953023

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Bangladesh Satellite Company Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka		
		2024-2025	2023-2024 Restated	2023-2024 Audited
Revenue	21	1,870,711,601	1,695,637,290	1,712,420,502
Cost of Services	22	(1,678,138,358)	(1,542,399,159)	(2,118,274,904)
Gross Pofit/ Loss		192,573,243	153,238,131	(405,854,402)
Operating expense	23	(166,441,091)	(166,190,808)	(164,548,352)
Operating profit		26,132,152	(12,952,677)	(570,402,754)
		577,231,314	439,305,209	365,949,986
Non-operating income	24	580,617,273	440,774,924	367,419,700
Financial expense	25	(3,385,959)	(1,469,715)	(1,469,714)
		603,363,466	426,352,532	(204,452,768)
Workers' Participation and Welfare Fund		(28,731,594)	-	-
Profit before tax		574,631,872	426,352,532	(204,452,768)
Current tax Expenses	26	(191,079,770)	(129,909,931)	-
Net profit after tax		383,552,102	296,442,601	(204,452,768)

Accompanying notes form part of this financial statement and are to be read in conjunction therewith. The financial Statements is approved on 01/12/2025 and signed by the management.

Managing Director
Dr. Muhammad Imadur Rahman
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Govt. of the People's Republic of Bangladesh

Accounts Officer
Hamed Hasan Muhammad Mohiuddin
Senior Manager (Finance & Accounts) (Additional Charge)
Finance & Accounts Department
Bangladesh Satellite Company Limited

Md. Iqbal Hossain FCA
Partner, Enrolment No. 596 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Dated: 01/12/2025
Place: Dhaka

ZAMAN KABIR RASHID & CO. Chartered Accountants

Bangladesh Satellite Company Limited
Statement of Changes in Equity
For the year ended 30 June 2025

(Amount in Taka)

Particulars	Ordinary Share Capital	Retained Earnings	BTRC Fund	Total Equity
Balance as at 01 July 2024	18,000	4,941,434,714	20,357,107,114	25,298,559,828
Net profit after tax for the year	-	383,552,102	-	383,552,102
Transfer of Depreciation of Satellite System	-	1,286,542,870	(1,286,542,870)	-
Balance as at 30 June 2025	**18,000**	**6,611,529,686**	**19,070,564,244**	**25,682,111,930**

Restated

Particulars	Ordinary Share Capital	Retained Earnings	BTRC Fund	Total Equity
Balance as at 01 July 2023	18,000	3,438,622,421	20,742,334,303	24,180,974,724
Net profit after tax for the year	-	296,442,601		296,442,601
Addition during the year		-	135,845,074	135,845,074
Adjustment for difference in depreciation rate		-	765,470,607	765,470,607
Add: Prior Year Adjustments		(80,173,178)		(80,173,178)
Transfer of Depreciation of Satellite System	-	1,286,542,870	(1,286,542,870)	-
Balance as at 30 June 2024	**18,000**	**4,941,434,714**	**20,357,107,114**	**25,298,559,828**

Audited

Balance as at 01 July 2023	18,000	3,438,622,421	20,742,334,303	24,180,974,724
Net profit after tax for the year	-	(204,452,768)	-	(204,452,768)
Additon during the year	-	-	135,845,074	135,845,074
Add: Adjustment for FDR	-	15,000	-	15,000
Add: Prior Year Adjustments of Advance Tax	-	101,414,831	-	-
Transfer of Depreciation of Satellite System	-	1,876,744,184	(1,876,744,184)	-
Balance as at 30 June 2024	18,000	5,212,343,667	19,001,435,193	24,112,382,029

Managing Director
Dr. Muhammad Imadur Rahman
Managing Director & Chief Executive Officer
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Govt. of the People's Republic of Bangladesh

Accounts Officer
Hamed Hasan Muhammad Mohiuddin
Senior Manager (Finance & Accounts) (Additional Charge)
Finance & Accounts Department
Bangladesh Satellite Company Limited

Dated: 01/12/2025
Place: Dhaka

Md. Iqbal Hossain FCA
Partner, Enrolment No. 596 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Bangladesh Satellite Company Limited
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Amount in Taka		
	2024-2025	2023-2024 Restated	2023-2024 Audited
Cash flow from operating activities			
Net profit before tax	383,552,102	296,442,601	(204,452,768)
Adjustment :			
Depreciation	1,324,253,469	1,325,298,459	1,901,174,207
Decrease/ (Increase) in other current assets	(886,763,335)	(1,886,931,160)	(1,989,965,693)
(Decrease) / Increase in other current liabilities	287,043,375	142,360,960	27,156,734
(Decrease) / Increase in Security Deposit	19,436,779	10,215,723	8,482,259
Net Cash flow from operating activities	**1,127,522,391**	**(112,613,416)**	**(257,605,261)**
Cash flow from investing activities			
Acquisition of fixed assets	(39,489,759)	(184,750,933)	(39,759,095)
	-	-	
Net Cash flow from investing activities	(39,489,759)	(184,750,933)	(39,759,095)
Cash flow from financing activities			-
Net Cash inflow during this year	1,088,032,631	(297,364,349)	(297,364,356)
Add : Opening cash and cash equivalents	522,824,512	820,188,863	820,188,863
Cash and cash equivalents at end of the year	**1,610,857,142**	**522,824,512**	**522,824,506**

Accompanying notes form part of this financial statement and are to be read in conjunction therewith. The financial Statements is approved on 01/12/2025 and signed by the management.

Managing Director
Dr. Muhammad Imadur Rahman
Managing Director & Chief Executive Officer
Bangladesh Satellite Company Limited (BSCL)

Director
Mohd. Rashedul Amin
Joint Secretary
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Accounts Officer
Hamed Hasan Muhammad Mohiuddin
Senior Manager (Finance & Accounts) (Additional Charge)
Finance & Accounts Department
Bangladesh Satellite Company Limited

Dated: 01/12/2025
Place: Dhaka

Md. Iqbal Hossain FCA
Partner, Enrolment No. 596 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants

Zoha Zaman Kabir Rashid & Co. Chartered Accountants

Bangladesh Satellite Company Limited
Notes to the Financial Statements
For the year ended 30 June 2025

1.Reporting entity

1.1 Nature of business

The main objective of Bangladesh Satellite Company Limited is to carry on the structural development to maintain qualityful satellite network establishments, providing services and increase of satellite related skill and capacity.

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) and International Accounting Standards (IASs) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB), the Companies Act, 1994, Securities and Exchange Rules, 1987 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 Act, 2023
- The Value Added Tax and Supplementary duty Act, 2012
- The Value Added Tax and Supplementary duty Rules, 2016
- The Stamp Act, 1899
- The Bangladesh Securities and Exchange Commission Act, 1993
- The Bangladesh Securities and Exchange Commission Rules, 1987
- Listing Regulations, 2015
- Bangladesh Labour Act, 2006 (as amended to 2013)
- Financial Reporting Act, 2015.

2.3 Basis of measurement

2.4 Accrual basis of accounting

Bangladesh Satellite Company Limited 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.

2.5 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 2025.
(b) Statement of Profit or Loss for the year ended 30 June 2025.
(c) Statement of Changes in Equity for the year ended 30 June 2025.
(d) Statement of Cash Flows for the year ended 30 June 2025.
(e) Notes, comprising summary of significant accounting policies and other explanatory information.

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

2.6 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.

2.7 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**.

2.8 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.

2.9 Going concern assumption

As per IAS-1 para 25, a 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 BSCCL provides due to severity of COVID-19 which might have negative impact of future business and cash flows rather the industry is booming because online activities using Internet bandwidth is growing rapidly.

2.10 Reporting period

The reporting period of the company covers 12 (twelve) months from 01 July 2024 to 30 June 2025

2.11 Comparative information

Comparative information has been disclosed in respect of 01 July 2023 to 30 June 2025 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.

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

3. Significant accounting policies

3.1 Property, plant and equipment

Recognition and measurement

An item shall be recognized as property, plant and equipment if, and only 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.

The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates, and any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the intended manner. The cost also includes the cost of replacing part of the property, plant and equipment and borrowing costs for long-term debt availed for the construction/ implementation of the Property, Plant and Equipment, if the recognition criteria are met.

The cost of self-constructed assets includes the cost of material and direct labor and other costs directly attributable to bringing the assets to a working condition inclusive of inward freight, duties and non-refundable taxes for their intended use.

Subsequent costs

The subsequent expenditure is only capitalized as part of assets when the useful life or economic benefit or both of that asset is increased provided that it is probable that the future economic benefits embodied within the part will flow to the company and its cost can be measured reliably. The costs of day to day servicing of property, plant and equipment are recognized in the Statement of Profit or loss and Other Comprehensive Income as 'Repair and Maintenance' when it is

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 disclosed in the valuation report.

3.2 Restatement of Previous Year's Financial Statements

In response to a significant audit observation raised in the prior year regarding mismatches of amounting BDT 1,513,193,966 between the opening balances and the underlying books of accounts then the Company undertook a comprehensive review and correction of historical data-entry errors. As these errors were determined to be material and relate to prior periods, the Company has restated the comparative information in accordance with IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors.

Accordingly, the closing balances of the audited financial statements for the year ended 30 June 2024 have been restated to reflect the corrected amounts. These adjustments were necessary to ensure that the comparative figures present fairly. The details of every adjustements would be found in the report submitted by Mollah Quadir Yousuf & Co. Chartered

The net book value of Property, Plant and Equipment differs by BDT 151,151,331, primarily due to significant variations in both gross cost and accumulated depreciation. This variance is mainly attributable to major reclassifications of asset categories and the exclusion of TDS and VDS from the audited financial statements.

The internal records show a higher balance of BDT 2,566,040 for intangible assets, indicating that these assets were not recognized in the audited financial statements. Instead, an alternative accounting treatment was applied to the related costs.

A total discrepancy of BDT 1,024,354,627 has been identified for the satellite system. This variance arises from differences in the depreciation rates applied in the audited financial statements compared to those used in BSCL's books of record.

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

Accounts receivable reflected a variance of BDT 60,000, arising from prior-year adjustments and misclassifications during the preparation of the financial statements and duly adjusted.

A net variance of BDT 3,421,597 has been identified in Advances, Deposits, and Prepayments. This difference is primarily attributable to prior-year adjustments and variations in the treatment of certain advance payments, some of which were partially expensed during the audit, along with a minor adjustment in prepayments.

The net variance of Calls in Arrears is BDT 18,000. This variance is primarily driven by differences due to non-receipt of the paid up capital through banking channel. It has not been recognised in the audited financial statement.

Calls in Arrears show a net variance of BDT 18,000, primarily due to amounts not received through the banking channel. This balance was not recognized in the audited financial statements previouly.

A material variance of BDT 20,129,058 has been identified in Other Receivables. This difference is attributable to a timing mismatch in the recognition of interest income and duly adjusted.

The Capital & Reserve balance reflects a significant variance of BDT 1,355,671,921 between the books of records and the audited financial statements. This discrepancy has arisen due to restatements made in the internal records relating to prior-period adjustments.

Retained earnings reflect significant variances in both the opening balance and the current year's profit. The net variance of BDT 270,908,956 arises from prior-period errors or adjustments corrected in the audited financial statements, as well as revisions made to the current year's statement of profit or loss and other comprehensive income.

The variance in security deposits received from clients amounts to BDT 1,733,465. This difference arises primarily from the treatment of these deposits, which were not recognized as liabilities in the audited financial statements.

The total Provision for Income Tax showed a significant variance of BDT 114,141,531, resulting from non-recognition or partial recognition of the provision in the audited financial statements; which then duly adjusted.
VAT Payable reflected a net variance of BDT 1,014,347, arising from prior-year adjustments recorded in the audited financial statements and duly adjusted.
Other Payables showed a total variance of BDT 30,349, attributable to classification adjustments and restructuring in the audited financial statements and which then duly adjusted.

A significant variance of BDT 574,233,289 is noted in general and administrative expenses between the Tally records and the audited financial statements. This differences primarily results from expense misclassifications and the non-recognition of TDS and VDS in the audited financial statements.

Other Income shows a variance of BDT 56,572,010 between the Tally records and the audited financial statements, arising from restatements, misclassifications, and timing differences in income recognition.

Income Tax Expense shows a significant variance of BDT 129,909,931 between the Tally records and the audited financial statements, primarily due to the exclusion of tax on other income in the audited financial statements. Which then duly rectified.

Details of above mentioned adjustments has been showed in ***"Annexure-H"***

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

			Amount in Taka	
		30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
4 Property, plant and equipment				
Cost				
Opening Balance restated		353,241,606	168,195,692	21,246,710,635
Add: Adjustment during the year		-	-	(3,461)
Add : Addition during the year		39,097,707	185,045,914	175,600,708
		392,339,313	**353,241,606**	**21,422,307,882**
Accumulated depreciation				
Opening balance, as stated		114,155,502	75,685,029	1,942,364,270
Add : Charged during the year		37,414,790	38,470,474	1,901,174,207
		151,570,293	**114,155,502**	**3,843,538,478**
Closing balance of written down value (WDV)		**240,769,020**	**239,086,103**	**17,578,769,405**

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

5 Intangible Asset				
Cost				
Opening Balance restated		3,558,802	3,263,821	-
Add: Adjustment during the year		-		-
Add : Addition during the year		392,052	294,981	-
Less : Disposal During the year				-
		3,950,854	**3,558,802**	-
Accumulated depreciation				
Opening balance, as stated		992,762	707,646	-
Add : Charged during the year		295,809	285,116	-
		1,288,571	**992,762**	-
Closing balance of written down value (WDV)		**2,662,283**	**2,566,040**	-
6 Satellite Systems				
Cost				
Opening Balance restated		21,088,275,000	21,088,275,000	-
Add : Addition during the year		-	-	-
Less : Disposal During the year		-		
		21,088,275,000	**21,088,275,000**	-
Accumulated depreciation				
Opening balance, as stated		2,573,085,740	1,286,542,870	-
Add : Charged during the year		1,286,542,870	1,286,542,870	-
Less : Depreciation for disposal				
		3,859,628,610	**2,573,085,740**	-
Closing balance of written down value (WDV)		**17,228,646,390**	**18,515,189,260**	-
7 Accounts receivable				
Receivable of sales	7.01	528,829,611	649,396,102	649,336,100
Receiveable of penalty for late payment	7.02	99,111,747	75,008,477	75,008,479
		627,941,357	**724,404,579**	**724,344,579**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

		Amount in Taka		
		30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
7.01 Receivable of sales				
Opening Balance		649,396,102	309,409,165	286,913,278
Add : Addition during the year		2,098,655,889	1,907,873,214	1,923,984,099
Less : Adjustment during the year		(2,219,222,380)	(1,567,886,277)	(1,561,561,277)
		528,829,611	**649,396,102**	**649,336,100**

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

7.02 Receiveable of penalty for late payment				
Opening Balance		75,008,477	60,243,585	60,243,586
Addition during the year		26,170,187	16,785,264	16,785,264
Less:Adjustment during the year		-	-	(2,052)
Less: Received during the year		(2,066,917)	(2,020,372)	(2,018,320)
		99,111,747	**75,008,477**	**75,008,479**

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

8 Advances, deposits and prepayments				
Advance income tax	8.01	689,439,649	529,295,786	525,771,064
Deposits	8.02	3,000	9,687,635	9,684,635
Advance to employee	8.03	2,791,047	5,663,239	5,769,364
Advance Against Expenses	8.04	32,030	-	-
		692,265,726	**544,646,660**	**541,225,063**
8.01 Advance income tax				
Opening balance		529,295,786	417,986,368	312,601,131
Prior year adjustments: Last year wronly charged in P&L		-	-	101,414,831
Add: Advance tax paid during the year FDR		118,693,937	92,998,304	111,755,102
Add: Advance tax paid during the year in Sales		31,410,020	8,696,827	-
Add: Advance tax paid during the year in Bank		10,039,907	9,614,287	-
		689,439,649	**529,295,786**	**525,771,064**
8.02 Deposits				
Opening Balance		9,687,635	9,687,635	9,684,635
Addition during the year		-	-	-
Adjustment during the year		(9,684,635)	-	-
		3,000	**9,687,635**	**9,684,635**
8.03 Advance to employee				
Opening Balance		5,663,239	2,652,406	2,755,531
General advance to employees		-	11,923,358	11,926,358
Advance adjusted during the year		(2,872,192)	(8,912,525)	(8,912,525)
		2,791,047	**5,663,239**	**5,769,364**
8.04 Advance against Expenses				
Opening Balance		97,816	-	-
Addition during the year		782,453	-	-
Advance adjusted during the year		(848,239)	-	-
		32,030	-	-

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

			Amount in Taka		
			30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
9	**Fixed deposit receipts**				
	Opening balance		5,988,664,821	4,495,941,837	4,495,941,838
	Adjustment for previous year			-	15,000
	Addition during the year		856,374,732	1,400,000,000	1,400,000,000
	Interest income reinvested		373,814,105	233,559,129	233,038,215
	Encashment		(432,867,870)	(140,836,144)	(140,330,230)
	Closing balance		**6,785,985,789**	**5,988,664,822**	**5,988,664,823**

A detailed schedule of fixed deposit receipt is given in Annexure -G

10	**Other receivables**				
	Interest receivable	10.01	167,102,968	128,816,443	108,687,386
			167,102,968	**128,816,443**	**108,687,386**
10	**Interest receivable**				
	Opening Balance		128,816,443	94,050,109	103,379,405
	Addition during the year		167,102,968	128,816,443	108,687,384
	Adjusted during the year		(128,816,443)	(94,050,109)	103,379,403
			167,102,968	**128,816,443**	**108,687,386**
11	**Cash and cash equivalents**				
	Cash in hand		236,875	314,551	314,549
	Cash at bank	11.01	1,610,620,267	522,509,962	522,509,957
			1,610,857,142	**522,824,512**	**522,824,506**
11	**Cash at bank**				
	Eastern Bank Ltd.		7,722,501	409,045	409,045
	Shahjalal Islami Bank Ltd.		-	678,381	678,381
	Sonali Bank Ltd.		337,544,290	25,376,225	25,376,224
	United Commercial Bank Ltd.		60	60	60
	Sonali Bank Collection Account		891,422,158	388,332,446	388,332,445
	Sonali Bank Vat Account		701	701	701
	Midland Bank		3,855	8,800	8,800
	National Bank Limited		4,509	4,510	4,510
	Prime Bank Limited		178,951,077	15,915,200	15,915,199
	Meghna Bank Limited (FC to BDT)		145,064,731	91,675,410	91,675,409
	Meghna Bank Limited (SND)		1,469,634	63,948	63,947
	One bank Limited		-	45,237	45,237
	Sonali Bank (BSCL FC-BDT)		47,977,312	-	-
	BKASH LTD -TCSA		406,476	-	-
	Meghna Bank		14,000	-	-
	Brac Bank		38,961	-	-
			1,610,620,267	**522,509,962**	**522,509,957**
12	**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	**50,000,000,000**	**50,000,000,000**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

	Amount in Taka		
	30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
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	**18,000**	**18,000**

Description of the shareholders:

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

	30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
13 Retained earnings			
Opening balance	4,941,434,714	3,438,622,421	3,438,622,421
Add: Profit for the year	383,552,102	296,442,601	(204,452,768)
Add: Prior Year Adjustments	-	(80,173,178)	101,414,831
Add: Adjustment for FDR	-	-	15,000
Add: Adjustment of depreciation of BTRC fund	1,286,542,870	1,286,542,870	1,876,744,184
	6,611,529,686	**4,941,434,714**	**5,212,343,668**
14 Govt. Grants -BTRC project fund			
Opening balance	20,357,107,114	20,742,334,303	20,742,334,303
Add:Addition during the year	-	135,845,074	135,845,074
Adjustment for difference in depreciation rate		765,470,607	-
Less: Adjustment for current years revenue expenditure	(1,286,542,870)	(1,286,542,870)	(1,876,744,184)
	19,070,564,244	**20,357,107,114**	**19,001,435,193**
15 Security deposits received from clients			
Opening balance	167,288,017	157,072,294	157,072,294
Add: Addition during the year	19,436,779	10,215,723	8,482,259
	186,724,796	**167,288,017**	**165,554,553**

A detailed schedule of security deposit received from clients is given in Annexure -E

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

		Amount in Taka		
		30-Jun-25	30-Jun-24 Restated	30-06-2024 Audited
16	**Liabilities for expenses**			
	Audit fees	375,000	400,000	400,000
	Farhana Rahman	5,187	-	-
	Provision for expenses	2,105,181	-	-
	Workers' Participation and Welfare Fund:	28,731,594	-	-
	TAX Deduction at sources	95,559	-	108,865
	Provision for Bad Debt Expense	55,928,582		
	VAT Deduction at sources	146,188	-	(139,214)
		87,387,290	**400,000**	**369,651**
17	**Provisions for income tax**			
	Opening balance	1,109,334,491	979,424,560	995,192,960
	Add: Provision made during the year	191,079,770	129,909,931	-
		1,300,414,261	**1,109,334,491**	**995,192,960**
18	**Accounts Payeble**			
	Accounts Payeble	18,758,477	-	-
		18,758,477	-	-
19	**VAT Payable**			
	Opening balance	89,496,064	49,057,340	48,043,771
	Add : Vat payable on sales	-	228,347,586	228,346,808
	Less : Adjustment during the year	(10,988,830)	(187,908,862)	(187,908,862)
		78,507,234	**89,496,064**	**88,481,717**
20	**Others Payable**			
	Service charge payable (2% on advertisement)	8,337	2,558	2,558
	Payable to Chairman sir	5,700	5,700	5,700
	Deffered Revenue (Service Payment Live)	2,306,900	1,108,802	1,108,802
	Revenue stamp	4,800	2,960	2,960
	House Rent Deduction	950	-	-
	Loan from Directors	18,000	18,000	-
		2,344,686	**1,138,020**	**1,120,020**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

	Amount in Taka		
	30-Jun-25	30-Jun-24 Restated	30 June 2024 Audited
21 Revenue			
Bandwith sales-net	1,844,638,680	1,695,637,290	1,695,637,290
Interest/penalty on past due accounts receivables	26,072,921	-	16,783,212
	1,870,711,601	1,695,637,290	1,712,420,502
22 Cost of Services			
Repair & Maintenance	42,880,878	5,997,832	5,997,832
Salary & Allowances- COS	53,739,600	39,028,537	39,028,535
Vehicle Repair & Maintenance	949,558	586,124	586,124
Depreciation	1,324,253,469	1,325,298,459	1,901,174,207
Electric Bill Betbunia Ground Station	12,317,466	9,433,730	9,433,730
Electric Bill Gazipur Ground Station	16,726,468	13,502,508	13,502,508
Entertainment Gazipur	3,715	-	-
Fuel & Gas	3,049,383	1,476,747	1,476,747
Hire of Security Service Betbunia	2,371,603	3,016,760	3,016,760
Hire of Security Service Gazipur	2,338,860	2,758,470	2,758,470
Insurance/ Bank Charge	110,131,420	71,284,050	71,284,050
Labor Wage Betbunia	1,137,669	-	-
Labor wages- Gazipur	1,320,952	-	-
Municipal Rates & Taxes	200,000	130,106	130,106
Petrol, Oil, Lubricants- DM Cha-56-1726	189,528	3,776,980	3,776,980
Registration Expense	47,544,426	30,910,986	30,910,985
Rent of Equipment	58,248,963	35,197,870	35,197,870
Revenue Sharing	734,400	-	-
	1,678,138,358	1,542,399,159.00	2,118,274,904.15
23 Operating expense			
	-		
Advertisement & documentary	1,455,346	2,521,965	2,521,965
Bad Debt Expense	55,928,582		
Audit fees	375,000	400,000	400,000
Books & periodicals	4,950	14,946	14,946
Cleaning & washing	41,690	63,395	63,395
Commission discount / outsourcing	776,985	517,120	517,120
Computer consumable	8,747	31,597	31,597
Consultancy fee	10,030,129	13,065,196	13,065,196
Consumable store	1,197,159	524,923	524,923
Conveyance expenses	180,346	270,220	270,220
Computer software Expense	-	150	150
Donation	-	100,000	100,000
Electric bills-head office	1,404,337	979,997	979,997
Entertainment	1,984,155	1,314,810	1,314,810
Freight & transport	4,291,870	3,532,149	3,532,149
Function & Ceremonies	1,962,070	4,079,540	4,079,540
Legal expenses	342,528	139,550	139,550
Labor & wages	598,619	2,795,930	2,795,930
Medicine & vaccine	22,264	47,782	47,782
Office rent	6,549,604	32,127,303	26,498,974
Office building repair	-	-	66,000
Postage & Courier	50,451	56,580	56,580
Printing & bindings	2,507,620	65,647	65,647
Publications	-	324,621	324,621
Petrol, oil & lubricants	1,237,392		
Research and Development Expense	-	20,960,058	20,960,058
Security Service-Head Office	1,474,476	1,487,964	1,487,964
Salary & allowances	55,024,369	64,412,435	64,412,435
Seal & stamp	8,790	97,080	97,080
Security materials	607,760	63,700	63,700
Seminar & conference	418,500	301,100	301,100

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Stationery, seal & stamp	322,762	300,871	300,871
Sports materials	-	26,800	26,800
Telex, fax & internet	11,749,826	9,555,374	9,555,374
Telephone, telex & teleprinter	117,490	63,798	63,798
Travel expenses	908,127	1,711,000	1,710,999
VAT Expense	-	-	3,917,390
Unexpected Expenditure	-	2,290,173	2,290,173
Utility service charge	1,377,205	973,197	973,197
Hiring of transport	-	-	2,483
Domestic Tranning Expense	473,052	421,267	421,268
LC Expense	-	552,570	552,570
Residential Building Rent	319,440	-	-
Insecticide	222,351	-	-
NIS	29,100	-	-
Recruitement Expenses	2,438,000	-	-
	166,441,091	**166,190,808**	**164,548,352**

24 Non operating income

Interest income on FDR		532,649,567	389,903,901	224,353,028
Accrual on FDR interest		-	-	108,687,384
Bank interest		44,458,500	32,259,243	32,259,243
Sale of Tender		136,000	83,500	83,500
Vehicle charge		158,746	103,368	103,368
Other receipts (CS+Music Test)		332,000	1,623,000	1,624,092
Revenue Stamp		-	14,760	14,760
Deduction for absence without permission		29,950	1,888	1,888
Adjustment of provision	Note: 24.1	-	-	292,438
LPF		-	16,785,264	-
Forex Gain		2,852,510	-	-
		580,617,273	440,774,924	**367,419,700**

24.01 Previous year overstated provision for expenses is adjusted during the year.

25 Financial expense

Bank charge & commission	1,146,365	169,485	169,484
Excise Duty	2,239,595	1,300,230	1,300,230
	3,385,959	**1,469,715**	**1,469,714**

26 Income Tax Expenses

i.	**Tax deduction on Source:**			
	AIT on U/S-163	31,410,020	8,696,827	-
ii.	**Minimum Tax:**			
	1% on Gross Receipt	18,707,116	-	
iii.	**Regular Tax:**			
	27.5 % on Business Income	(1,645,985)	-	
	Higher of (i,ii & iii)	**31,410,020**	**8,696,827**	-
	Add: 27.5 % of Others Income	159,669,750	121,213,104	
		191,079,770	**129,909,931**	-

27 EVENTS AFTER THE REPORTING PERIOD:

The Board of Directors approved the audited financial statements on 01 December 2025 and recommended cash dividends amounting to Tk. 67,999,470 as Cash dividend which will be placed before AGM for approval.

Except the fact stated above, no circumstances have arisen that to be disclosed as note or adjusted in the financial statements.

(Annexure- A)

Bangladesh Satellite Company Limited
Statement of Property, plant and equipment
As at 30 June 2025

(A) Property, Plant and Equipment	Cost			Rate	Depreciation			Written down value as at 30 June 2025
Particulars	Balance as at 01 July 2024	Addition	Balance as at 30 June 2025		Balance as at 01 July 2024	Charge during the period	Balance as at 30 June 2025	
Computer & Others	2,474,750	8,704,657	11,179,407	10%	903,007	1,027,640	1,930,647	9,248,760
Telecommunication Equipment	211,968,721	15,862,600	227,831,321	15%	51,210,838	26,493,072	77,703,911	150,127,410
Furniture and Fixture	1,933,288	-	1,933,288	10%	626,503	130,679	757,181	1,176,107
Office Equipment & Others	6,350,908	-	6,350,908	10%	1,731,032	461,988	2,193,019	4,157,889
Building & Constructions	11,441,671	-	11,441,671	10%	5,188,664	625,301	5,813,964	5,627,707
Vehicle & Transport	19,589,870	-	19,589,870	25%	16,137,460	863,103	17,000,563	2,589,308
Electrical Installation	45,661,245	-	45,661,245	15%	25,644,787	3,002,469	28,647,255	17,013,990
Machinery & Other Equipment	28,822,219	14,530,450	43,352,669	10%	6,755,218	3,659,745	10,414,963	32,937,706
Electrical equipment & goods	9,447,674	-	9,447,674	20%	4,287,412	1,032,052	5,319,464	4,128,210
Other LNB (Low Noise Block)	2,264,290	-	2,264,290	20%	1,670,583	118,741	1,789,324	474,966
Research & Development Equipment	13,286,969	-	13,286,969		-	-	-	13,286,969
Total as at 30 June 2025	353,241,606	39,097,707	392,339,313		114,155,502	37,414,790	151,570,292	240,769,021
Total as at 30 June 2024	168,195,692	185,045,914	353,241,606		75,685,029	38,470,474	114,155,502	239,086,103

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(Annexure- B)

Bangladesh Satellite Company Limited
Statement of Intengible Assets
As at 30 June 2025

(A) Property, Plant and Equipment	Cost			Rate	Amortization			Written down value as at 30 June 2025
Particulars	Balance as at 1 July 2024	Addition	Balance as at 30 June 2025		Balance as at 1 July 2024	Charge during the period	Balance as at 30 June 2025	
Web Site	3,558,802	392,052	3,950,854	10%	992,762	295,809	1,288,571	2,662,283
Total as at 30 June 2025	3,558,802	392,052	3,950,854		992,762	295,809	1,288,571	2,662,283
						-	-	
Total as at 30 June 2024	3,263,821	294,981	3,558,802		707,646	285,116	992,762	2,566,040

ZOHA ZAMAN KABIR RASHID & CO. ★ Chartered Accountants

(Annexure- C)

Bangladesh Satellite Company Limited
Statement of Satellite Systems
As at June 30, 2025

(A) Property, Plant and Equipment	Cost				Amortization			Written down
Particulars	Balance as at 01 July 2024	Addition during the year	Balance as at 30 June 2025	Rate	Balance as at 01 July 2024	Charge during the period	Balance as at 30 June 2025	value as at 30 June 2025
Land	180,000,000	-	180,000,000	0.0%	-	-	-	180,000,000
Motor Vehicle	11,300,000	-	11,300,000	20.0%	4,520,000	2,260,000	6,780,000	4,520,000
Computer & Acccessories	168,500,000	-	168,500,000	7.5%	25,275,000	12,637,500	37,912,500	130,587,500
Computer Software	6,000,000	-	6,000,000	7.5%	900,000	450,000	1,350,000	4,650,000
Furniture & Fixture	4,000,000	-	4,000,000	10.0%	800,000	400,000	1,200,000	2,800,000
Office Equipments	8,000,000	-	8,000,000	20.0%	3,200,000	1,600,000	4,800,000	3,200,000
Telecommunication Equipments	16,280,834,000	-	16,280,834,000	7.5%	2,442,125,100	1,221,062,550	3,663,187,650	12,617,646,350
Building & Construction	2,031,641,000	-	2,031,641,000	2.0%	81,265,640	40,632,820	121,898,460	1,909,742,540
Electric Installation	100,000,000	-	100,000,000	7.5%	15,000,000	7,500,000	22,500,000	77,500,000
Orbital Slot	2,298,000,000	-	2,298,000,000	0.0%	-	-	-	2,298,000,000
Total as at 30 June 2025	**21,088,275,000**	-	**21,088,275,000**		**2,573,085,740**	**1,286,542,870**	**3,859,628,610**	**17,228,646,390**
						-	-	
Total as at 30 June 2024	**21,088,275,000**	-	**21,088,275,000**		**1,286,542,870**	**1,286,542,870**	**2,573,085,740**	**18,515,189,260**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

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Independent legal & accounting firms

(Annexure- D)

Bangladesh Satellite Company Limited
Schedule of Receivable of sales
As at 30 June 2025

SL No.	Name of Clients	Opening Balance	Addition During the Year	Received During the Year	Closing Balance
1	Beximco Digital Distribution Ltd	4,212,000	35,457,097	38,932,258	736,839
2	Beximco Communication Ltd.	276,730,000	537,510,000	757,657,000	56,583,000
3	Bangladesh Navy	45,000	-	-	45,000
4	Ministry of Railways	242,500	-	-	242,500
5	Ministry of Religious Affairs/Islamic Foundation	36,000	-	-	36,000
6	গৃহায়ন ও গণপূর্ত মন্ত্রণালয়	172,500	-	-	172,500
7	নৌপরিবহন মন্ত্রণালয়	172,500	-	-	172,500
8	পানি সম্পদ মন্ত্রণালয়	54,000	-	-	54,000
9	বাংলাদেশ পরমানু শক্তি কমিশন	31,500	-	-	31,500
10	বাংলাদেশ লোক-প্রশাসন প্রশিক্ষণ কেন্দ্র (বিপিএটিসি)	45,000	-	-	45,000
11	বাংলাদেশ সরকারের আশ্রয়ণ-২ প্রকল্প	517,500	-	-	517,500
12	সড়ক পরিবহন ও মহাসড়ক বিভাগ	172,500	-	-	172,500
13	Asian Telecast Limited	5,113,020	18,519,600	15,433,000	8,199,620
14	ATN News Limited	1,543,300	18,519,600	16,909,200	3,153,700
15	ATV Limited	1,282,250	15,387,000	15,219,750	1,449,500
16	Baishakhi Media Ltd.	-	18,519,600	18,519,600	-
17	Bangla TV Limited	4,629,900	18,519,600	18,519,600	4,629,900
18	Bangladesh Television	123,721,600	232,522,238	309,292,500	46,951,338
19	Barind Media Limited (Duronto TV)	2,099,500	22,287,000	22,287,000	2,099,500
20	Bengal Media Corporation Ltd. (RTV)	1,528,450	21,376,200	19,749,750	3,154,900
21	Bijoy TV Limited	1,305,250	25,375,440	26,680,690	-
22	Bird Eye Mass Media & Communication Ltd. (Gaan Bangla Telvision)	8,906,750	18,519,600	5,344,050	22,082,300
23	Desh Television Limited	3,437,200	18,243,600	18,243,600	3,437,200
24	Dhaka Bangla Media (DBC News)	1,968,460	24,232,800	24,232,800	1,968,460
25	East West Media Group Limited (News 24)	2,019,400	24,232,800	20,194,000	6,058,200
26	Ekattor Media Limited	1,781,350	21,376,200	21,376,200	1,781,350
27	Ekushey Television Limited	3,947,240	24,232,800	19,745,440	8,434,600
28	Gazi Satellite Ltd.	2,221,800	26,661,600	26,371,800	2,511,600
29	Global TV	8,077,600	24,232,800	24,232,800	8,077,600
30	Green Multimedia Limited	26,252,200	24,232,800	-	50,485,000
31	Impress Telefilm Limited (Channel I)	1,543,300	18,519,600	18,519,600	1,543,300
32	Independent Television Ltd.	2,099,500	22,287,000	22,287,000	2,099,500
33	International Television Channel Ltd (NTV)	1,758,260	22,405,450	22,144,400	2,019,310
34	Jadoo Media Limited (Nagorik Television)	6,058,200	24,232,800	24,232,800	6,058,200
35	Jamuna Television Limited	1,857,250	22,287,000	22,287,000	1,857,250
36	Kazi Media Limited (Deepto TV)	2,221,800	26,661,600	26,082,000	2,801,400
37	Maasranga Communications Limited	2,511,600	26,661,600	26,082,000	3,091,200
38	Millennium Media Limited (Titas TV)	2,019,400	24,232,800	24,232,800	2,019,400
39	Mohona Television Limited	6,058,200	24,232,800	26,252,200	4,038,800
40	Multimedia Production Limited (ATN Bangla)	3,109,600	18,519,600	18,490,600	3,138,600
41	Nexus Televison and Media Network Limited	2,230,120	18,519,600	15,720,120	5,029,600
42	S A Channel Private Limited	2,246,050	21,376,200	17,813,500	5,808,750
43	Shamol Bangla Media Ltd. (Bangla Vision)	2,019,400	24,232,800	24,232,800	2,019,400
44	Somoy Media Limited	-	26,661,600	26,661,600	-
45	Spice Television Limited	2,801,400	26,661,600	26,951,400	2,511,600
46	Sunshine Television Limited	156,400	9,949,800	1,985,550	8,120,650
47	Shampan Multimedia and Entertainment (Star News)	-	450,800	-	450,800
48	Times Media Limited (Channel 24)	2,019,400	24,232,800	24,232,800	2,019,400
49	V.M International Limited (My TV)	1,543,300	18,519,600	18,519,600	1,543,300
50	Virgo Media Limited (Channel 9)	4,907,280	26,661,600	19,416,600	12,152,280
51	34 Engineering Construction Bridged	(109)	149,806	132,659	17,038
52	Border Guards Bangladesh	124,200	470,000	532,895	61,305
53	Chaldal Limited	191,912	-	-	191,912
54	Dutch Bangla Bank Limited	91,800	703,800	692,550	103,050
55	Eastern Bank Limited(EBL)	256,125	1,202,527	1,045,623	413,029
56	Paradise Engineering Limited	-	-	-	-
57	Ramu BGB	41,400	351,900	362,250	31,050
58	Strengthening of Govt video Conferencing Platform Project	-	-	-	-
59	The City Bank PLC	165,700	496,800	545,400	117,100
60	United Commercial Bank PLC	231,540	445,050	401,040	275,550
61	BD Army_VSAT	-	3,849,250	3,849,250	-
62	United Nations Children's Fund (UNICEF)	-	342,930	342,930	-
63	RIC Project	-	89,856,000	89,856,000	-
64	Total Broadcasting Network LLC (TBN)	-	106,958	-	106,958
65	"ঢাকা ও রংপুরস্থ আবহাওয়া রাডারের উন্নয়ন(২য় সংশোধিত)" শীর্ষক প্রকল্প	3,640,338	6,343,600	9,688,100	295,838
66	Bangladesh Air Force	12,960,000	35,880,000	21,600,000	27,240,000
67	Bangladesh Army	-	19,440,000	19,440,000	-

ZAMAN KABIR RASHID & CO. ZOHA ★ Chartered Accountants

SL No.	Name of Clients	Opening Balance	Addition During the Year	Received During the Year	Closing Balance
68	Bangladesh Betar	-	24,978,000	24,978,000	-
69	Bangladesh Coast Guard	9,200,000	22,080,000	26,096,000	5,184,000
70	Bangladesh Police	2,113,600	2,463,300	1,927,800	2,649,100
71	Square InformetiX Ltd.	3,920,000	22,080,000	25,520,000	480,000
72	Civil Aviation Authority of Bangladesh	6,210,000	24,840,000	6,210,000	24,840,000
73	Systems Solutions and Development Technologies Limited	3,643,606	692,468	-	4,336,074
TRP-74	Asian Telecast Limited	431,250	1,725,000	575,000	1,581,250
TRP-75	Asiatic Mindshare Limited	517,500	2,070,000	2,062,500	525,000
TRP-76	ATN News Limited	318,750	1,725,000	562,500	1,481,250
TRP-77	ATV Limited	143,750	1,725,000	1,725,000	143,750
TRP-78	Baishakhi Media Ltd.	-	1,725,000	1,150,000	575,000
TRP-79	Bangla TV Limited	431,250	1,725,000	1,868,750	287,500
TRP-80	Barind Media Limited (Duronto TV)	162,500	1,725,000	1,712,500	175,000
TRP-81	Bengal Media Corporation Ltd. (RTV)	56,250	1,725,000	1,393,750	387,500
TRP-82	Bijoy TV Limited	-	1,725,000	1,725,000	-
TRP-83	Desh Television Limited	431,250	1,725,000	2,012,500	143,750
TRP-84	Dhaka Bangla Media (DBC News)	318,750	1,725,000	1,900,000	143,750
TRP-85	East West Media Group Limited (News 24)	143,750	1,725,000	1,437,500	431,250
TRP-86	Ekushey Television Limited		1,293,750	660,000	633,750
TRP-87	Ekattor Media Limited	431,250	1,725,000	2,012,500	143,750
TRP-88	Gazi Satellite Ltd.		2,012,500	1,850,000	162,500
TRP-89	Global TV	431,250	1,725,000	1,293,750	862,500
TRP-90	Green Multimedia Limited	1,150,000	143,750	-	1,293,750
TRP-91	Impress Telefilm Limited (Channel I)	143,750	1,725,000	1,725,000	143,750
TRP-92	Independent Television Ltd.	56,250	1,725,000	1,762,500	18,750
TRP-93	International Television Channel Ltd (NTV)	287,500	1,725,000	1,268,750	743,750
TRP-94	Jadoo Media Limited (Nagorik Television)	431,250	1,725,000	1,437,500	718,750
TRP-95	Jamuna Television Limited		1,581,250	1,581,250	-
TRP-96	Kazi Media Limited (Deepto TV)		2,012,500	1,687,500	325,000
TRP-97	Maasranga Communications Limited	306,250	1,725,000	1,831,250	200,000
TRP-98	Millennium Media Limited (Titas TV)	143,750	1,725,000	1,725,000	143,750
TRP-99	Mohona Television Limited	431,250	1,725,000	1,868,750	287,500
TRP-100	Multimedia Production Limited (ATN Bangla)	287,500	1,725,000	1,868,750	143,750
TRP-101	Media Consultants Limited		1,552,500	922,500	630,000
TRP-102	Nexus Televison and Media Network Limited	173,750	1,725,000	1,030,000	868,750
TRP-103	S A Channel Private Limited	-	1,725,000	1,006,250	718,750
TRP-104	Shamol Bangla Media Ltd. (Bangla Vision)	143,750	1,725,000	1,725,000	143,750
TRP-105	Somoy Media Limited	300,000	1,725,000	1,962,500	62,500
TRP-106	Spice Television Limited	162,500	1,725,000	1,725,000	162,500
TRP-107	Sunshine Television Limited		575,000	-	575,000
TRP-108	Times Media Limited (Channel 24)	143,750	1,725,000	1,725,000	143,750
TRP-109	V.M International Limited (My TV)	143,750	1,725,000	1,725,000	143,750
TRP-110	Virgo Media Limited (Channel 9)	162,500	1,725,000	1,275,000	612,500
TRP-111	SMC Enterprise Limited	-	2,415,000	1,506,420	908,580
112	Madani Channel	3,690,560	15,762,778	11,429,460	8,023,878
113	Aircom Media Limited/Amico Trading Corporation	64,819,019	155,865,668	88,835,408	131,849,279
114	Live India Today	384,680	9,308,780	5,351,438	4,342,022
	Grand Total 30 June 2025	**649,396,101**	**2,098,655,889**	**2,219,222,380**	**528,829,610**
	Grand Total 30 June 2024	**286,913,278**	**1,923,984,099**	**1,561,561,277**	**649,396,101**

ZOHA ZAMAN KABIR RASHID & CO. Chartered Accountants

(Annexure- E)

Bangladesh Satellite Company Limited
Schedule of Receivable of Penalty for Late Payment
As at 30 June 2025

Sl. No.	Name of Clients	Amount in Taka				
		Opening Balance	Addition During the Year	Adjustment with foreign gain/loss	Received During the Year	Closing Balance
1	Beximco Digital Distribution Ltd	-	4,261	-	4,261	-
2	Beximco Communication Ltd.	50,505,932	9,743,219	-	-	60,249,151
3	Asian Telecast Limited	1,738,015	325,168	-	-	2,063,183
4	ATN News Limited	9,846	55,744	-	-	65,590
5	ATV Limited	734	5,132	-	-	5,866
6	Bangla TV Limited	700,829	355,543	-	-	1,056,372
7	Barind Media Limited (Duronto TV)	-	13,275	-	13,273	2
8	Bengal Media Corporation Ltd. (RTV)	28,009	3,056	-	-	31,064
9	Bijoy TV Limited	0	70,552	-	26,000	44,552
10	Bird Eye Mass Media & Communication Ltd. (Gaan Bangla Telvision)	3,768,836	1,401,062	-	-	5,169,898
11	Desh Television Limited	2,729,974	166,466	-	-	2,896,440
12	Dhaka Bangla Media (DBC News)	161,458	53,636	-	-	215,094
13	East West Media Group Limited (News 24)	-	27,134	-	13,278	13,856
14	Ekattor Media Limited	(1)	7,130	-	7,129	(0)
15	Ekushey Television Limited	2,295	122,815	-	-	125,110
16	Gazi Satellite Ltd.	2,123,234	26,677	-	-	2,149,911
17	Global TV	233,229	648,902	-	683,546	198,585
18	Green Multimedia Limited	2,764,185	3,607,642	-	1,000,000	5,371,827
19	Independent Television Ltd.	2,094	54,830	-	56,923	1
20	International Television Channel Ltd (NTV)	(2)	82,982	-	-	82,980
21	Jadoo Media Limited (Nagorik Television)	2,239,217	498,800	-	-	2,738,017
22	Jamuna Television Limited	(0)	-	-	-	(0)
23	Kazi Media Limited (Deepto TV)	635	-	-	-	635
24	Maasranga Communications Limited	1,879	-	-	-	1,879
25	Millennium Media Limited (Titas TV)	(0)	1,155	-	577	577
26	Mohona Television Limited	2,420,425	341,193	-	-	2,761,618
27	Multimedia Production Limited (ATN Bangla)	71,131	239,865	-	193,067	117,930
28	Nexus Televison and Media Network Limited	16,083	88,546	-	36,830	67,799
29	S A Channel Private Limited	2,576,346	246,482	-	-	2,822,828
30	Sunshine Television Limited	-	344,950	-	-	344,950
31	Times Media Limited (Channel 24)	-	-	-	-	-
32	V.M International Limited (My TV)	1,765	12,354	-	-	14,119
33	Virgo Media Limited (Channel 9)	1,428,731	627,556	-	-	2,056,287
TRP-34	Asian Telecast Limited	666	85,956	-	-	86,622
TRP-35	Asiatic Mindshare Limited	799	17,494	-	-	18,293
TRP-36	ATN News Limited	-	61,656	-	-	61,656
TRP-37	ATV Limited	-	4,179	-	-	4,179
TRP-38	Baishakhi Media Ltd.	-	26,260	-	-	26,260
TRP-39	Bangla TV Limited	-	38,836	-	-	38,836
TRP-40	Barind Media Limited (Duronto TV)	666	666	-	777	555
TRP-41	Bengal Media Corporation Ltd. (RTV)	666	14,647	-	-	15,312
TRP-42	Bijoy TV Limited	-	333	-	-	333
TRP-43	Desh Television Limited	666	19,788	-	-	20,453
TRP-44	Dhaka Bangla Media (DBC News)	-	26,371	-	-	26,371
TRP-45	East West Media Group Limited (News 24)	-	2,552	-	-	2,552
TRP-46	Ekattor Media Limited	666	2,404	-	3,070	(0)
TRP-47	Ekushey Television Limited	-	7,181	-	-	7,181
TRP-48	Gazi Satellite Ltd.	-	777	-	-	777
TRP-49	Global TV	666	58,438	-	27,372	31,732
TRP-50	Green Multimedia Limited	24,041	29,507	-	-	53,548
TRP-51	Independent Television Ltd.	-	74	-	74	-
TRP-52	International Television Channel Ltd (NTV)	666	52,890	-	-	53,556
TRP-53	Jadoo Media Limited (Nagorik Television)	666	64,911	-	-	65,577
TRP-54	Jamuna Television Limited	-	37,578	-	-	37,578
TRP-55	Maasranga Communications Limited	-	740	-	-	740
TRP-56	Media Consultants Limited	-	1,110	-	-	1,110
TRP-57	Millennium Media Limited (Titas TV)	-	740	-	740	(0)
TRP-58	Mohona Television Limited	666	59,696	-	-	60,362
TRP-59	Multimedia Production Limited (ATN Bangla)	666	6,732	-	-	7,397
TRP-60	Nexus Televison and Media Network Limited	-	37,575	-	-	37,575
TRP-61	S A Channel Private Limited	666	26,815	-	-	27,481

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TRP-62	SMC Enterprise Limited	-	15,785	-	-	15,785
TRP-63	Somoy Media Limited	-	3,236	-	-	3,236
TRP-64	Sunshine Television Limited	-	2,700	-	-	2,700
TRP-65	V.M International Limited (My TV)	-	2,478	-	-	2,478
TRP-66	Virgo Media Limited (Channel 9)	-	25,853	-	-	25,853
67	Aircom Media Limited/Amico Trading Corporation	1,451,437	5,925,277	94,368	-	7,471,081
68	Live India Today	-	235,560	2,898	-	238,458
Grand Total 30 June 2025		75,008,477	26,072,921	97,266	2,066,917	99,111,747
Grand Total 30 June 2024		60,243,584	16,783,512	-	2,018,320	75,008,477

(Annexure- F)

Bangladesh Satellite Company Limited
Schedule of Security Deposit Received from Clients
As at 30 June 2025

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	375,000	-	5,643,000
2	East West Media Group Limited (News 24)	5,268,000	375,000	-	5,643,000
3	Shamol Bangla Media Ltd. (Bangla Vision)	5,268,000	-	-	5,268,000
4	Multimedia Production Limited (ATN Bangla)	3,966,000	435,000	-	4,401,000
5	Bird Eye Mass Media & Communication Ltd. (Gaan Bangla Tlevision)	4,647,000	-	-	4,647,000
6	Mohona Television Limited	5,268,000	375,000	-	5,643,000
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	S A Channel Private Limited	4,647,000	375,000	-	5,022,000
11	Bangla TV Limited	4,026,000	-	-	4,026,000
12	Asian Telecast Limited	4,026,000	-	-	4,026,000
13	Barind Media Limited (Duronto TV)	4,845,000	375,000	-	5,220,000
14	Desh Television Limited	3,966,000	-	-	3,966,000
15	Independent Television Ltd.	4,845,000	375,000	-	5,220,000
16	Jamuna Television Limited	4,845,000	-	-	4,845,000
17	Jadoo Media Limited (Nagorik Television)	5,268,000	-	-	5,268,000
18	Times Media Limited (Channel 24)	5,268,000	-	-	5,268,000
19	International Television Channel Ltd. (NTV)	4,587,000	454,000	-	5,041,000
20	Baishakhi Media Ltd.	4,026,000	-	-	4,026,000
21	ATV Limited	3,345,000	375,000	-	3,720,000
22	V.M International Limited (My TV)	3,966,000	375,000	-	4,341,000
23	Bijoy TV Limited	3,405,000	-	-	3,405,000
24	Nexus Televison and Media Network Limited/Rangdhanu Media Limited	5,268,000	-	1,863,000	3,405,000
25	ATN News Limited	4,026,000	-	-	4,026,000
26	Virgo Media Limited (Channel 9)	5,796,000	-	-	5,796,000
27	Ekushey Television Limited	5,268,000	375,000	-	5,643,000
28	Somoy Media Limited	5,796,000	375,000	-	6,171,000
29	Kazi Media Limited	5,796,000	-	-	5,796,000
30	Global TV	5,268,000	-		5,268,000
31	Green Multimedia Limited	5,268,000	-		5,268,000
32	Spice Television Limited	5,796,000	-		5,796,000
33	Madani Channel UK Limited	3,173,811	-	-	3,173,811
34	Systems Solution and Development Tecnologies Limited	517,548	-	-	517,548
35	Sunshine Television Limited (Channel S)	2,163,000	375,000	-	2,538,000
36	SMC Enterprise Limited	405,000	45,000	-	450,000
37	Aircom Media Limited/Amico Trading Corporation	3,515,400	13,368,038	-	16,883,438
38	Live India Today	2,770,259	1,033,310	3,803,569	-
39	Ekattor Media Limited	-	375,000	-	375,000
40	Shampan Multimedia & Entertainment (Star News)	-	5,268,000	-	5,268,000
	Grand Total 30 June 2025	**167,288,018**	**25,103,348**	**5,666,569**	**186,724,797**
	Grand Total 30 June 2024	**157,072,358**	**8,482,259**	-	**165,554,617**

KABIR RASHID & CO. ZOHA ZAMAN Chartered Accountants

(Annexure- G)

Bangladesh Satellite Company Limited
SEL Rose-N-Dale(7th & 8th Floor),
116 Kazi Nazrul Islam Avenue, Dhaka-1205
1-Jul-24 to 30-Jun-25

SL	Name of Bank	FDR/Account Number	Purchase Date	Maturity Date	Start Date	Cut off date	Days	Interest rate	Interest Opening Balance	Received during the year	Interest receivable during the year	Interest Income For The Year	Principal Opening Balance	Principal Addition during the year	Interest income reinvested	Encashment	Closing balance	AIT	Excise duty
1	AB Bank PLC	92206/92490	22-Jun-25	22-Jun-26	22-Jun-25	30-Jun-25	8	8.00%	37,821	2,372,700	35,068	2,369,947	21,570,000	-	2,352,700	3,922,700	20,000,000	-	20,000
2	AB Bank PLC	3843554	1-Sep-24	1-Sep-25	2-Sep-24	30-Jun-25	301	11.50%	-	-	1,896,712	1,896,712	-	20,000,000	-	-	20,000,000	-	-
3	Agrani Bank PLC	0200019319896	5-Nov-24	5-Nov-25	5-Nov-24	30-Jun-25	237	7.00%	-	-	2,559,393	2,559,393	-	56,374,732	(65,000)	-	56,309,732	-	65,000
4	Agrani Bank PLC	0588698/19944	23-Oct-24	23-Oct-25	23-Oct-24	30-Jun-25	250	7.00%	2,639,710	2,064,566	-	(575,144)	54,619,851	-	1,754,881	56,374,732	-	309,685	-
5	Bangladesh Commerce	A269657/5937	9-Jun-25	9-Jun-26	10-Jun-25	30-Jun-25	20	11.00%	316,438	5,500,000	331,085	5,514,647	50,000,000	-	4,930,000	-	54,930,000	550,000	20,000
6	Bangladesh Devolopm	0650350005704	17-Jan-23	17-Jan-24	20-Jan-25	30-Jun-25	161	5.50%	1,359,960	4,621,330	1,407,476	4,668,846	54,368,590	-	3,647,064	-	58,015,654	924,266	50,000
7	Bank Alfalah PLC	07022100369788	19-May-25	19-May-26	19-May-25	30-Jun-25	42	6.18%	159,507	2,499,985	171,849	2,512,327	22,415,807	-	1,749,989	-	24,165,796	749,996	-
8	Bank Alfalah PLC	0702-2100-39-7695	2-Apr-25	2-Apr-26	2-Apr-25	30-Jun-25	89	7.25%	386,773	2,453,133	417,130	2,483,490	21,878,693	-	1,717,193	-	23,595,886	735,940	-
9	Bank Asia PLC	02955009152	15-Jun-24	20-Jul-25	16-Jun-25	30-Jun-25	14	10.25%	744,178	5,694,444	214,407	5,164,673	50,000,000	-	4,535,555	-	54,535,555	1,138,889	20,000
10	Bank Asia PLC	021-55-012-754	4-Feb-25	11-Mar-26	5-Feb-25	30-Jun-25	145	9.50%	2,355,479	5,277,778	2,045,577	4,967,876	50,000,000	-	4,202,222	-	54,202,222	1,055,556	20,000
11	Bank Asia PLC	02855005716	3-Jun-24	8-Jul-25	4-Jun-24	30-Jun-25	391	10.25%	379,110	1	5,490,069	5,110,960	50,000,000	-	1	-	50,000,001	-	-
12	Brac Bank PLC	3046101960010	26-Jun-25	26-Jun-26	27-Jun-25	30-Jun-25	3	10.50%	11,507	1,064,583	9,365	1,062,441	10,000,000	-	851,666	-	10,851,666	212,917	-
13	Brac Bank PLC	3046101960009	16-May-25	16-May-26	17-May-25	30-Jun-25	44	10.25%	379,110	3,117,708	401,503	3,140,101	30,000,000	-	2,494,166	-	32,494,166	623,542	-
14	Brac Bank PLC	304-610-196-0008	25-Mar-25	25-Mar-26	28-Mar-25	30-Jun-25	94	10.25%	800,342	3,117,708	857,757	3,175,123	30,000,000	-	2,494,166	-	32,494,166	623,542	-
15	Brac Bank PLC	304-610-196-0007	25-Feb-25	25-Feb-26	26-Feb-25	30-Jun-25	124	10.00%	690,411	2,033,333	727,806	2,070,728	20,000,000	-	1,423,333	-	21,423,333	610,000	-
16	Brac Bank PLC	304-610-196-0006	24-Jan-25	24-Jan-26	25-Jan-25	30-Jun-25	156	9.50%	1,233,699	2,897,500	1,300,435	2,964,236	30,000,000	-	2,028,250	-	32,028,250	869,250	-
17	Brac Bank PLC	3046-101-96-0005	28-Dec-24	28-Dec-25	29-Dec-24	30-Jun-25	183	9.00%	912,329	1,830,000	960,269	1,877,940	20,000,000	-	1,281,000	-	21,281,000	549,000	-
18	City Bank PLC	4464174724002	29-May-25	29-May-26	1-Jun-25	30-Jun-25	29	10.25%	14,041	5,210,416	436,895	5,633,270	50,000,000	-	3,647,292	-	53,647,292	1,563,124	-
19	First Security Islami Ba	0112 24600012286	15-Jul-24	15-Jul-26	16-Jul-24	30-Jun-25	349	11.70%	-	-	2,237,425	2,237,425	-	20,000,000	-	-	20,000,000	-	-
20	Global Islami Bank PLC	1240000123319	18-Apr-25	18-Apr-26	20-Apr-25	30-Jun-25	71	11.00%	220,000	1,100,000	213,973	1,093,973	10,000,000	-	875,000	875,000	10,000,000	220,000	5,000
21	Global Islami Bank PLC	124-00001-17469	13-Feb-25	13-Feb-26	14-Feb-25	30-Jun-25	136	10.00%	756,164	2,000,000	804,449	2,048,285	20,000,000	-	1,590,000	-	21,590,000	400,000	10,000
22	Global Islami Bank PLC	12400000058017	13-Feb-25	13-Feb-26	14-Feb-25	30-Jun-25	136	7.25%	869,613	3,172,500	925,030	3,227,917	31,725,000	-	2,518,000	-	34,243,000	634,500	20,000
23	Global Islami Bank PLC	1240000048535	14-Nov-24	14-Nov-25	15-Nov-24	30-Jun-25	227	7.10%	941,507	1,902,240	999,157	1,959,890	21,136,000	-	1,491,792	-	22,627,792	380,448	30,000
24	ICB Islamic Bank Limite	3002400056267	9-May-25	9-May-26	10-May-25	30-Jun-25	51	11.00%	626,849	4,400,000	668,666	4,441,817	40,000,000	-	3,505,000	-	43,505,000	880,000	15,000
25	IFIC Bank PLC	1450262	6-Feb-25	6-Feb-26	7-Feb-25	30-Jun-25	143	10.00%	11,917,808	30,000,000	12,693,699	30,775,891	300,000,000	-	24,000,000	-	324,000,000	6,000,000	-
26	IFIC Bank PLC	1440262	12-Jan-25	12-Jan-26	13-Jan-25	30-Jun-25	168	6.00%	1,237,065	3,762,739	-	2,525,674	44,267,520	-	2,990,191	47,257,711	-	752,548	20,000
27	IFIC Bank PLC	1444737	11-Jan-25	11-Jan-23	12-Jan-25	30-Jun-25	169	6.00%	933,256	2,822,054	-	1,888,798	33,200,640	-	2,187,644	35,388,284	-	564,411	70,000
28	IFIC Bank PLC	1378596	7-Nov-24	7-Nov-25	8-Nov-24	30-Jun-25	234	8.50%	1,648,767	2,550,000	1,745,961	2,647,194	30,000,000	-	2,040,000	-	32,040,000	510,000	-
29	IFIC Bank PLC	1407515	19-Aug-24	19-Aug-25	19-Aug-24	30-Jun-25	315	7.00%	7,071,072	9,886,436	7,504,259	10,319,622	116,311,008	-	7,909,149	-	124,220,157	1,977,287	-
30	Janata Bank PLC	0100-252-819899	28-Jan-25	28-Jan-26	29-Jan-25	30-Jun-25	152	8.80%	3,712,877	8,800,000	3,987,147	9,074,270	100,000,000	-	8,800,000	-	108,800,000	-	-
31	Meghna Bank PLC	118-286-0000-0016	17-Oct-24	17-Apr-25	18-Apr-25	30-Jun-25	73	8.50%	887,019	5,767,868	942,820	5,823,669	51,472,500	-	3,987,507	-	55,460,007	1,730,360	50,000
32	Meghna Bank PLC	110-128-70000-0068	27-Mar-25	27-Mar-26	28-Mar-25	30-Jun-25	94	11.00%	286,301	1,100,000	304,959	1,118,658	10,000,000	-	765,000	-	10,765,000	330,000	5,000
33	Meghna Bank PLC	111-828-70000-0035	21-Nov-24	21-Nov-25	22-Nov-24	30-Jun-25	220	9.25%	1,125,205	1,850,000	1,185,318	1,910,113	20,000,000	-	1,260,000	-	21,260,000	555,000	35,000
34	Meghna Bank PLC	110125500000499	17-Aug-24	17-Aug-25	19-Aug-24	30-Jun-25	315	6.00%	3,030,106	4,637,269	3,167,016	4,774,179	57,965,863	-	3,196,088	-	61,161,951	1,391,181	50,000
35	Mercantile Bank PLC	0416510/40559	6-Sep-24	6-Sep-25	6-Sep-24	30-Jun-25	297	4.75%	2,035,993	2,493,750	2,096,631	2,554,388	52,500,000	-	1,745,625	-	54,245,625	748,125	-
36	Midland Bank PLC	00111710000761	1-Oct-24	1-Oct-25	2-Oct-24	30-Jun-25	271	5.00%	2,127,183	4,408,256	2,224,297	4,505,370	56,880,717	-	3,035,779	-	59,916,496	1,322,477	50,000
37	Modhumoti Bank PLC	112325500000123	21-Aug-24	21-Aug-25	22-Aug-24	30-Jun-25	312	5.00%	-	-	2,136,986	2,136,986	-	50,000,000	-	-	50,000,000	-	-
38	Modhumoti Bank PLC	112325500000079	18-Aug-24	18-Aug-25	19-Aug-24	30-Jun-25	315	5.00%	4,918,481	5,663,235	-	744,754	113,264,698	-	3,914,264	117,178,962	-	1,698,970	50,000
39	NRB Bank PLC	1913390009053	22-Jun-25	22-Jun-26	23-Jun-25	30-Jun-25	7	11.50%	28,356	3,450,000	71,491	3,493,135	30,000,000	-	2,415,000	-	32,415,000	1,035,000	-
40	NRBC Bank PLC	0101-712-0000-1028	23-Jan-25	23-Jan-26	24-Jan-25	30-Jun-25	157	10.00%	2,178,082	5,000,000	-	2,821,918	50,000,000	-	3,930,000	53,930,000	-	1,000,000	70,000
41	NRBC Bank PLC	010171200001115	17-Jul-24	17-Jul-25	16-Jul-24	30-Jun-25	349	11.00%	-	-	2,103,562	2,103,562	-	20,000,000	-	-	20,000,000	-	-

Chartered Accountants

A member of
msi Global Alliance
Independent legal & accounting firms

(Annexure- G)

Bangladesh Satellite Company Limited
SEL Rose-N-Dale(7th & 8th Floor),
116 Kazi Nazrul Islam Avenue, Dhaka-1205
1-Jul-24 to 30-Jun-25

SL	Name of Bank	FDR/Account Number	Purchase Date	Maturity Date	Start Date	Cut off date	Days	Interest rate	Interest Opening Balance	Received during the year	Interest receivable during the year	Interest Income For The Year	Principal Opening Balance	Principal Addition during the year	Interest income reinvested	Encashment	Closing balance	AIT	Excise duty
42	One Bank PLC	0804140000311	24-May-25	24-May-26	25-May-25	30-Jun-25	36	12.00%	-	-	236,712	236,712	-	20,000,000	-	-	20,000,000	-	-
43	One Bank PLC	0804140000286	23-Apr-25	23-Apr-25	24-Apr-25	30-Jun-25	67	11.25%	419,178	2,250,000	450,185	2,281,007	20,000,000	-	1,800,000	-	21,800,000	450,000	-
44	One Bank PLC	011-466-0000036	26-Nov-24	1-Dec-25	27-Nov-24	30-Jun-25	215	9.10%	1,652,959	2,805,833	1,726,526	2,879,400	30,000,000	-	2,209,666	-	32,209,666	561,167	35,000
45	One Bank PLC	100-466-00000027	22-Nov-24	27-Nov-25	27-Nov-24	30-Jun-25	215	9.10%	2,754,932	4,676,389	2,879,867	4,801,324	50,000,000	-	3,726,111	-	53,726,111	935,278	15,000
46	One Bank PLC	0804140000297	20-Nov-24	20-Nov-25	21-Nov-24	30-Jun-25	221	12.00%	-	-	1,453,151	1,453,151	-	20,000,000	-	-	20,000,000	-	-
47	Premier Bank PLC	016227900000166	19-Jun-24	19-Jun-25	20-Jun-25	30-Jun-25	10	11.00%	-	-	60,274	60,274	-	20,000,000	-	-	20,000,000	-	-
48	Premier Bank PLC	016227900000162	19-Jan-24	19-Jan-25	20-Jan-25	30-Jun-25	161	11.00%	189,863	3,300,000	-	3,110,137	30,000,000	-	2,600,000	32,600,000	-	660,000	40,000
49	Prime Bank PLC	2128411022313	27-May-25	26-Aug-25	27-May-25	30-Jun-25	34	9.75%	-	-	227,055	227,055	-	25,000,000	-	-	25,000,000	-	-
50	Prime Bank PLC	2128411022314	27-May-25	26-Aug-25	27-May-25	30-Jun-25	34	10.50%	-	-	244,521	244,521	-	25,000,000	-	-	25,000,000	-	-
51	Prime Bank PLC	2128418020715	12-May-25	12-May-26	13-May-25	30-Jun-25	48	10.50%	281,918	2,100,000	299,362	2,117,444	20,000,000	-	1,680,000	-	21,680,000	420,000	-
52	Prime Bank PLC	2128416021590	1-Apr-25	8-Apr-25	8-Apr-25	30-Jun-25	83	10.50%	-	1,312,500	-	1,312,500	-	50,000,000	1,000,000	51,000,000	-	262,500	50,000
53	Prime Bank PLC	2128419021407	21-Nov-24	21-Nov-25	21-Nov-24	30-Jun-25	221	9.75%	-	-	1,180,685	1,180,685	-	20,000,000	-	-	20,000,000	-	-
54	Rupali Bank PLC	407042/5200	26-Jun-24	26-Jun-25	27-Jun-25	30-Jun-25	3	9.00%	26,310	2,542,800	25,002	2,541,492	32,010,000	-	1,789,240	-	33,799,240	733,560	20,000
55	Sonali Bank PLC	4425505000303	30-Jun-25	30-Sep-25	30-Jun-25	30-Jun-25	0	8.25%	-	9,532,396	-	9,532,396	118,406,607	-	7,353,902	-	125,760,509	2,128,494	50,000
56	Sonali Bank PLC	4425505000300	30-Jun-25	30-Sep-25	30-Jun-25	30-Jun-25	0	8.25%	-	19,081,401	-	19,081,401	237,006,689	-	14,770,731	-	251,777,420	4,260,670	50,000
57	Sonali Bank PLC	4425505000302	30-Jun-25	30-Sep-25	30-Jun-25	30-Jun-25	0	8.25%	-	9,532,396	-	9,532,396	118,406,607	-	7,353,902	-	125,760,509	2,128,494	50,000
58	Sonali Bank PLC	4425505000372	9-Jun-25	9-Sep-25	10-Jun-25	30-Jun-25	20	8.25%	938,115	18,088,957	1,078,030	18,228,872	224,901,068	-	13,572,250	-	238,473,318	4,466,707	50,000
59	Sonali Bank PLC	4425505000316	28-May-25	28-Aug-25	29-May-25	30-Jun-25	32	8.25%	1,517,160	18,616,376	1,775,147	18,874,363	231,458,130	-	13,969,436	-	245,427,566	4,596,940	50,000
60	Sonali Bank PLC	4425505000317	28-May-25	28-Aug-25	29-May-25	30-Jun-25	32	8.25%	1,621,792	18,616,376	1,775,147	18,769,731	231,458,130	-	13,969,436	-	245,427,566	4,596,940	50,000
61	Sonali Bank PLC	4425505000261	13-May-25	13-Aug-25	14-May-25	30-Jun-25	47	8.25%	5,145,755	41,963,876	5,877,591	42,695,712	521,722,399	-	31,551,800	-	553,274,199	10,362,076	50,000
62	Sonali Bank PLC	4425505000383	8-May-25	8-Aug-25	9-May-25	30-Jun-25	52	8.25%	1,737,038	12,840,758	2,052,288	13,156,008	165,001,702	-	9,610,236	-	174,611,938	3,180,522	50,000
63	Sonali Bank PLC	4425505000434	4-May-25	1-Aug-25	2-May-25	30-Jun-25	59	8.25%	4,048,647	25,348,225	4,560,996	25,860,574	323,006,799	-	19,009,353	-	342,016,152	6,288,872	50,000
64	Sonali Bank PLC	4425505000378	14-Apr-25	14-Oct-25	15-Apr-25	30-Jun-25	76	8.25%	3,398,112	17,290,718	4,039,192	17,931,798	222,178,382	-	12,958,005	-	235,136,387	4,282,713	50,000
65	Sonali Bank PLC	44255050000301	14-Apr-25	14-Apr-26	15-Apr-25	30-Jun-25	76	8.75%	1,909,903	8,937,365	2,230,405	9,257,867	115,320,839	-	7,099,892	-	122,420,731	1,787,473	50,000
66	Sonali Bank PLC	4425505000336	8-Apr-25	8-Jul-25	9-Apr-25	30-Jun-25	82	8.25%	11,190,109	52,798,096	13,264,230	54,872,217	678,751,911	-	36,908,665	-	715,660,576	15,839,431	50,000
67	Sonali Bank PLC	4425505000686	11-Mar-25	11-Sep-25	12-Mar-25	30-Jun-25	110	8.50%	-	-	3,842,466	3,842,466	-	150,000,000	-	-	150,000,000	-	-
68	Sonali Bank PLC	4425505000687	11-Mar-25	11-Mar-26	12-Mar-25	30-Jun-25	110	8.75%	-	-	2,636,986	2,636,986	-	100,000,000	-	-	100,000,000	-	-
69	Sonali Bank PLC	4425505000688	11-Mar-25	11-Mar-26	12-Mar-25	30-Jun-25	110	8.75%	-	-	2,636,986	2,636,986	-	100,000,000	-	-	100,000,000	-	-
70	Sonali Bank PLC	4425505000689	11-Mar-25	11-Sep-25	12-Mar-25	30-Jun-25	110	8.50%	-	-	3,842,466	3,842,466	-	150,000,000	-	-	150,000,000	-	-
71	Sonali Bank PLC	4425505000450	16-Oct-24	16-Oct-25	17-Oct-24	30-Jun-25	256	8.00%	10,716,036	15,105,375	12,278,111	16,667,450	208,300,000	-	10,523,762	-	218,823,762	4,531,613	50,000
72	Sonali Bank PLC	44255050000297	20-Aug-24	20-Aug-25	21-Aug-24	30-Jun-25	313	8.00%	8,323,968	15,296,048	16,277,053	23,249,133	226,608,116	-	10,657,233	-	237,265,349	4,588,815	50,000
73	Standard Bank PLC	013-55-01-8306	28-Dec-24	28-Dec-25	30-Dec-24	30-Jun-25	182	12.00%	1,482,534	2,925,000	1,915,488	3,357,954	30,000,000	-	2,012,500	-	32,012,500	877,500	35,000
74	Standard Bank PLC	05460/321656	14-Nov-24	14-Nov-25	15-Nov-24	30-Jun-25	227	10.50%	1,048,004	1,670,400	1,438,542	2,060,938	20,880,000	-	1,149,280	-	22,029,280	501,120	20,000
75	Union Bank PLC	0022060010067	20-Jun-25	20-Jun-26	21-Jun-25	30-Jun-25	9	8.50%	124,321	5,600,175	120,000	5,595,854	53,385,000	-	3,870,123	-	57,255,123	1,680,052	50,000
76	Union Bank PLC	0132060004401	9-Mar-25	9-Mar-26	10-Mar-25	30-Jun-25	112	7.50%	738,022	3,176,500	789,513	3,227,991	31,785,000	-	2,521,200	-	34,306,200	635,300	20,000
77	Union Bank PLC	004-204-00-068-73	7-Feb-25	7-Aug-25	8-Feb-25	30-Jun-25	142	9.75%	769,315	2,163,094	815,306	2,209,085	20,000,000	-	1,494,166	-	21,494,166	648,928	20,000
78	Union Bank PLC	4472060000061	18-Jan-25	18-Jan-26	19-Jan-25	30-Jun-25	162	9.50%	853,699	1,900,000	898,945	1,945,246	20,000,000	-	1,320,000	-	21,320,000	570,000	10,000
79	Union Bank PLC	0132060004592	28-Dec-24	28-Dec-25	29-Dec-24	30-Jun-25	183	7.00%	709,589	1,700,000	748,420	1,738,831	20,000,000	-	1,325,000	-	21,325,000	340,000	35,000

Kabir Rashid & Co. Chartered Accountants

Bangladesh Satellite Company Limited
SEL Rose-N-Dale(7th & 8th Floor),
116 Kazi Nazrul Islam Avenue, Dhaka-1205
1-Jul-24 to 30-Jun-25

(Annexure- G)

SL	Name of Bank	FDR/Account Number	Purchase Date	Maturity Date	Start Date	Cut off date	Days	Interest rate	Interest Opening Balance	Received during the year	Interest receivable during the year	Interest Income For The Year	Principal Opening Balance	Principal Addition during the year	Interest income reinvested	Encashment	Closing balance	AIT	Excise duty
80	Union Bank PLC	043-206-00-015-24	18-Dec-24	18-Dec-25	19-Dec-24	30-Jun-25	193	8.50%	1,362,329	2,550,000	1,438,471	2,626,142	30,000,000	-	2,005,000	-	32,005,000	510,000	35,000
81	Union Bank PLC	0132060004309	6-Sep-24	6-Sep-25	7-Sep-24	30-Jun-25	296	6.50%	1,673,250	2,680,050	1,773,983	2,780,783	31,530,000	-	2,124,040	-	33,654,040	536,010	20,000
82	Union Bank PLC	0622060001672	6-Sep-24	6-Sep-25	7-Sep-24	30-Jun-25	296	6.50%	1,114,969	1,680,800	1,177,311	1,743,142	21,010,000	-	1,324,640	-	22,334,640	336,160	20,000
83	United Commercial Bank PLC	2001404000000258	26-Jun-23	26-Jun-24	27-Jun-25	30-Jun-25	3	4.00%	9,006	821,800	6,971	819,765	20,545,000	-	657,440	-	21,202,440	164,360	-
84	United Commercial Bank PLC	00314550000000032	4-Jun-25	4-Jun-26	4-Jun-25	30-Jun-25	26	11.50%	-	-	81,918	81,918	-	10,000,000	-	-	10,000,000	-	-
85	United Commercial Bank PLC	1595-144-00000-0023	22-Mar-25	22-Mar-26	22-Mar-25	30-Jun-25	100	4.00%	236,652	831,789	232,676	827,813	20,566,222	-	665,431	-	21,231,654	166,358	-
86	United Commercial Bank PLC	104-145-5000-0005-40	7-Feb-25	7-Feb-26	8-Feb-25	30-Jun-25	142	10.00%	1,972,603	4,625,000	2,089,151	4,741,548	50,000,000	-	3,700,000	-	53,700,000	925,000	-
87	United Commercial Bank PLC	195-144-00000-0012	17-Jan-23	17-Jan-24	25-Jan-25	30-Jun-25	156	4.00%	557,824	4,281,016	-	3,723,192	30,849,333	-	3,491,147	34,340,480	0	734,869	55,000
88	United Commercial Bank PLC	0011-404-00000-3182	24-Dec-24	24-Dec-25	24-Dec-24	30-Jun-25	188	8.50%	1,320,411	1,200,000	1,350,201	1,229,790	30,000,000	-	840,000	-	30,840,000	360,000	-
	Grand Total 30 June 2025								128,816,442	494,363,042	167,102,968	532,649,568	5,988,664,821	856,374,732	373,814,105	432,867,870	6,785,985,789	118,693,936	1,855,000
	Grand Total 30 June 2024								103,379,403	327,732,434	108,687,384	333,040,415	4,495,941,837	1,400,000,000	233,038,215	140,330,230	5,988,664,823	93,444,219	1,250,000

Annexure-H

Bangladesh Satellite Company Limited

Details of Adjustment for the Restatement of Previous Year's Financial Statements

Date	Particulars	Vch. Type	Vch. No.	Debit	Credit
30-Jun-18	Computer & Others	Journal	15	-	46,167
30-Jun-18	Furniture & Fixture	Journal	18	-	40,184
30-Jun-18	Pay of Establishment	Journal	25	-	506,384
30-Jun-18	Advertisement and Publicity	Journal	27	-	92,376
30-Jun-18	Vehicle Repair & Maintenance	Journal	28	-	2,847
30-Jun-18	Audio Video/film Production	Journal	29	-	850,715
30-Jun-18	Commission, Discount	Journal	30	50,337	-
30-Jun-18	Consultancy	Journal	31	-	17,000
30-Jun-18	Entertainment Expense	Journal	32	-	18,545
30-Jun-18	Fuel & Gas	Journal	33	-	68,060
30-Jun-18	Income Tax Expense	Journal	37	502,920	-
30-Jun-18	Office Rent	Journal	39	-	3,050,276
30-Jun-18	Vat Payable	Journal	40	-	301,500
30-Jun-18	Profit & Loss A/c	Journal	41	-	3,689
30-Jun-18	Vat Expense	Journal	46	4,444,486	-
30-Jun-19	Advance Income Tax	Journal	24		1,038
30-Jun-19	Income Tax Expense	Journal	9	3,563,580	-
30-Jun-19	Provision for Audit Fees	Journal	17	-	37,500
30-Jun-19	Pay of Establishment	Journal	13	-	21,675,057
30-Jun-19	Md Sir	Journal	15	-	18,677
30-Jun-19	Advance Received Against Performance Security	Journal	18	-	96,930
30-Jun-19	Computer & Others	Journal	19	-	1,100,741
30-Jun-19	Advance to Office Rent Security Money	Journal	22	6,944,160	-
30-Jun-19	Shahjalal Islami Bank Limited	Journal	23	-	54
30-Jun-19	Pay of Officer	Journal	25	4,656,299	-
30-Jun-19	Vat Expense	Journal	30	7,765,958	-
30-Jun-20	Other Repair & Maintenance	Journal	312	-	10,252,994
30-Jun-20	Advance to Office Rent Security Money	Journal	319	2,314,720	-
30-Jun-20	Computer & Others	Journal	323		3,990,831
30-Jun-20	Shahjalal Islami Bank Limited	Journal	327	54	
30-Jun-20	Vat	Journal	328		10,845,879
30-Jun-20	Vat Payable	Journal	329	10,845,879	-
30-Jun-20	Tax Payable	Journal	330	3,786,226	-
30-Jun-20	Other Deduction	Journal	331	-	100,000
30-Jun-20	Loan From Directors	Journal	332	8,000	
30-Jun-20	Provision for Motor Vehicle	Journal	335	-	173,180
30-Jun-20	FDR Interest	Journal	336	1,084,196	-
30-Jun-20	TDS From Salary	Journal	338	3,232,764	-
30-Jun-20	Excise Duty	Journal	339	-	75,000
30-Jun-20	Provision for Audit Fees	Journal	345	7,500	-
30-Jun-20	Vat Expense	Journal	346	5,116,847	-
30-Jun-20	Income Tax Expense	Journal	347	-	958,303
30-Jun-21	Pay of Officer	Journal	1350	-	12,311,639
30-Jun-21	Computer & Others	Journal	1351	-	10,615,072
30-Jun-21	Electrical Equipment	Journal	1352	1,776,069	-
30-Jun-21	Bangladesh Betar	Journal	1365	8,349,000	-
30-Jun-21	Security Deposits Received	Journal	1366	-	7,251,000
30-Jun-21	Tax Payable	Journal	1367	3,530,551	-
30-Jun-21	Vat Payable	Journal	1369	18,591,727	-
30-Jun-21	Foreign Travel Expense	Journal	1370	-	45,971

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30-Jun-21	Other Deduction	Journal	1372	-	16,200
30-Jun-21	Adjustment Entry	Journal	1373	-	169
30-Jun-21	Provisionm for Ofdfice Equipment	Journal	1374	186,240	
30-Jun-21	Provision for Audit Fees	Journal	1375		112,500
30-Jun-21	Income Tax Expense	Journal	1378		2,081,036
30-Jun-22	Vat Payable	Journal	1391	60,502,595	-
	adjustment entry			-	-
30-Jun-22	Other Repair & Maintenance	Journal	1397	-	12,416,305
30-Jun-22	Rent of Equipment	Journal	1398	3,110,866	-
30-Jun-22	Audit Fees	Journal	1399	150,000	-
30-Jun-22	FDR Sonali Bank A/C- 44255-05-000-261	Journal	1403	40,000	-
30-Jun-22	FDR at BDBL A/C- 0023872	Journal	1404	395,000	-
30-Jun-22	Brac Bank Limited	Journal	1408	-	1,007
30-Jun-22	Vat	Journal	1412	-	10,058,912
30-Jun-22	Tax Payable	Journal	1413	-	59,240,918
30-Jun-22	Other Deduction	Journal	1414	-	27,425
30-Jun-22	Madani SD	Journal	1416	-	1
30-Jun-22	Beximco Communications Limited	Journal	1422	-	44,092,500
30-Jun-22	Bangladesh Television	Journal	1423	61,941,300	-
30-Jun-22	FDR Interest	Journal	1425	706,285	-
30-Jun-22	Bangla Tv Limited	Journal	1427		31,000,499
30-Jun-22	Ekattur Media Limited	Journal	1428	7,750,000	-
30-Jun-22	Income Tax Expense	Journal	1431	13,014,860	-
30-Jun-22	Income Tax Expense	Journal	1506	9,229,483	-
30-Jun-22	Beximco Communications Limited	Journal	1509	-	2,822
30-Jun-23	Advance for Improved Diet	Journal	2160	-	3,332
30-Jun-23	Vat Payable	Journal	2166	1,248,952	
30-Jun-23	Vat	Journal	2169		1,580,456
30-Jun-23	House Rent Deduction	Journal	2171	276,425	-
30-Jun-23	Deduction From House Rent	Journal	2172	-	279,000
30-Jun-23	Service Charge on Advertisement 2%	Journal	2173	-	21,363
30-Jun-23	Web Site	Journal	2174	-	6,438
30-Jun-23	Bangladesh Betar	Journal	2177	-	8,349,000
30-Jun-23	Jamuna Television Limited	Journal	2179	18,090	
30-Jun-23	Ekattur Media Limited	Journal	2180		185
30-Jun-23	Systems Solutions and Development Technologies Ltd.	Journal	2182	517,548	-
30-Jun-23	Provision for Expesne	Journal	2187	-	1,451,332
30-Jun-23	Provision for Motor Vehicle	Journal	2188	-	182,779
30-Jun-23	Provisionm for Ofdfice Equipment	Journal	2189	-	3,461
30-Jun-23	Consultancy	Journal	2191	-	73,389
30-Jun-23	Excise Duty	Journal	2192	-	520,015
30-Jun-23	Income Tax Expense	Journal	2202	16,599,242	
30-Jun-23	Income Tax Expense	Journal	2205		6,189,507
30-Jun-24	Income Tax Expense	Journal	3085	3,461	-
30-Jun-24	Provision for Talex, Fax, Internet	Journal	3093	8,268	-
30-Jun-24	American International University Bangladesh	Journal	3096	41	-
30-Jun-24	Service Charge on Advertisement 2%	Journal	3097	21,363	-
30-Jun-24	Tax Payable	Journal	3099	107,426	-
30-Jun-24	Vat Payable	Journal	3100	-	1
30-Jun-24	Office Rent	Journal	3102	-	5,628,389
30-Jun-24	Late Payment Fee	Journal	3103	2,052	-
30-Jun-24	Other Receipt	Journal	3104	-	1,092
30-Jun-24	FDR Interest	Journal	3105	27,390,134	-
30-Jun-24	Income Tax Expense	Journal	3111	-	25,820,653
30-Jun-24	Vat Expense	Journal	3141	3,917,391	-
	Total			**293,708,294**	**293,708,294**

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