

**INDEPENDENT AUDITOR'S REPORT
AND FINANCIAL STATEMENTS
OF
ARAG CHAMBERS
FOR THE YEAR ENDED 30 JUNE 2025**



Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

জোহা জামান কবির রশীদ এ্যান্ড কোং

চার্টার্ড একাউন্টেন্টস

**INDEPENDENT AUDITOR'S REPORT
REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS
ARAG CHAMBERS**

Opinion

We have audited the financial statements of Arag Chambers for the year ended 30 June 2025, which comprise the statement of financial position as of 30 June 2025, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the company as of 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the 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 International Ethics Standard Board for Accountants Code of Ethics for Professional Accountants (IESBA Code), together 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 the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Matter of Emphasis:

During the audit period, Arag Chambers recorded rent receivable amounting to BDT 3,238,569; however, no rent receivable aging schedule was maintained. The absence of an aging analysis limits management's ability to monitor overdue balances, assess recoverability, and evaluate credit risk. Maintaining an aging schedule is essential for effective receivable management, timely collection, and ensuring the accuracy of financial reporting.

Other Information

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 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.
- 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.



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: 11 MAR 2026

Harun-Ur-Rashid FCA
Enrolment No. 312 (ICAB)
Managing Partner
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants
DVC: 2603110312AS458184





Arag Chamber
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

Particulars	NOTES	Amount in BDT	
		2024-25	2023-24
ASSETS			
Non-Current Assets:			
Property, Plant & Equipments	4.00	715,217,821	717,520,066
Current Assets:			
Investment in FDR	5.00	18,659,698	16,372,745
Sundry Debtors	6.00	3,730,112	3,812,304
Advance Deposit and Prepayment	7.00	369,200	369,200
Due from BSFIC H.O		134,973,687	135,122,080
Cash and Bank Balance	8.00	4,053,578	799,361
TOTAL ASSETS		877,004,096	873,995,755
EQUITY & LIABILITIES			
Capital			
Capital		1,360,169	1,360,169
Revaluation Surplus of Fixed Assets		713,773,063	715,652,974
Retained Earnings	9.00	154,606,225	149,047,640
Current Liabilities & Provisions:			
Creditors	10.00	49,381	10,222
Liabilities for expences	11.00	366,937	242,706
Liabilities for other finance	12.00	4,751,866	4,797,897
Liabilities for Leave Pay & Gratuity	13.00	2,096,455	2,884,147
TOTAL EQUITY & LIABILITIES		877,004,096	873,995,755

The annexed notes form an integral part of the financial statements

Incharge

মেন্টিস চাকমা
ব্যবস্থাপক (শিপিং)
(শিপিং অফিসের দায়িত্বে)
বি.এস.এফ.আই.সি শিপিং অফিস
৬৮, আমাবাদ বা/এ, চট্টগ্রাম।

Place:Dhaka

Date: 11 MAR 2026

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

তাহমিনা আক্তার
পরিচালক (অর্থ)
বিএসএফআইসি

Director

মোহাম্মদ সাঈদ-উর-রহমান
ম্যানেজিং
পরিচালক (উৎপাদন ও প্রকৌশল)

Harun-Ur-Rashid FCA

Managing Partner, Enrolment No. 312 (ICAB)

Zoha Zaman Kabir Rashid & Co.

Chartered Accountants


DVC: 2603110312AS458184



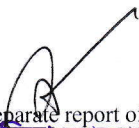
Arag Chamber
STATEMENT OF PROFIT OR LOSS AND COMPREHENSIVE INCOME
For the year ended 30 JUNE 2025

PARTICULARS	Notes	Amount in BDT	
		2024-25	2023-24
INCOME			
Rental Income	18	12,125,351	12,483,192
Interest on FDR & Saving Account	14	1,019,021	1,122,836
Other Income	15	349,848	337,033
		13,494,220	13,943,061
EXPENDITURE			
Staff Salary		1,438,364	1,402,246
Staff Welfare expenses		15,175	13,930
Entertainment		8,730	21,708
Travelling & Conveyance		48,604	74,042
Rent, Rate & Taxes	17	688,334	775,777
Printing & Stationary		28,090	37,574
Postage		3,000	4,057
Bank charge		28,930	20,055
Advertisement & publicity		366,519	77,342
Newspaper & Periodicals		-	32
Legal Expenses		63,750	2,300
Audit Fee		20,000	20,000
Group Insurance Premium		4,448	-
Building Insurance Premium		60,737	60,737
Repair & Maintenance		539,764	289,057
Power & Electricity		261,202	114,356
Depreciation		2,947,747	2,931,609
Head Office Overhead		3,200,000	3,200,000
Source Tax Deducted		54,043	-
Subsripiton & Donation		9,600	3,000
Others(Building Lighting, banner,etc.)		28,509	54,340
		9,815,546	9,102,162
Excess of Income over Expenditure		3,678,675	4,840,899
Add Excess of Income over Expenditure B/F		147,167,728	142,326,829
		150,846,403	147,167,728

The annexed notes form an integral part of the financial statements


Incharge
মেক্সিস চাকমা
ব্যবস্থাপক (শিপিং)
(শিপিং অফিসের দায়িত্বে)
বি, এম, এফ, আই, সি শিপিং অফিস
৬৮, আশাবাদ বা/এ, চট্টগ্রাম।

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


তাহমিনা আক্তার
পরিচালক (অর্থ)
বিএসএফআইসি

Director

মোহাম্মদ সাহিদ-উর-রহমান
মুগাসচিব
পরিচালক (উৎপাদন ও প্রকৌশল)



Harun-Ur-Rashid FCA

Managing Partner, Enrolment No. 312 (ICAB)

Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Place:Dhaka

Date: 11 MAR 2026





Arag Chamber
STATEMENT OF CHANGES OF EQUITY
For the year ended 30 JUNE 2025

Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained earnings	Total
Balance as on 30 June 2023	1,360,169	-	142,326,829	143,686,998
Add: Excess of Income Over Expenditure	-	-	4,840,899	4,840,899
Add: Revaluation Reserve	-	717,532,885	-	717,532,885
Transfer of Excess Depreciation of Revalued Assets	-	(1,879,911)	1,879,911	-
Balance as on 30 June 2024	1,360,169	715,652,974	149,047,640	866,060,782
Particulars	Share Capital	Revaluation Surplus of Fixed Assets	Retained earnings	Total
Balance as on 30 June 2024	1,360,169	715,652,974	149,047,640	866,060,782
Add: Excess of Income Over Expenditure	-	-	3,678,675	3,678,675
Transfer of Excess Depreciation of Revalued Assets	-	(1,879,911)	1,879,911	-
Balance as on 30 June 2025	1,360,169	713,773,063	154,606,225	869,739,457


Incharge


অফিসিয়াল চাকরনী
করাধাৰণক (মিফিৰি)
(মিফিৰি অফিসেৰ মাজিত)
বি, এম, এফ, আৰু, মি ফিফিৰি অফিস
৩৮, জাহাঙ্গীৰ কা/৭, চক্ৰাৰ।

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


তাহাৰীনা আতাৰ
পৰিচালক (অফ)
বিএনএফআই

Director
আহামদ শাহিন-উৰ-রশিদ
স্বাধীনতা
পৰিচালক (উপস্থান ও ধাৰকাল)

Place: Dhaka
Date: 11 MAR 2026


Harun-Ur-Rashid FCA
Managing Partner, Enrolment No. 312 (ICAB)
Zoha Zaman Kabir Rashid & Co.
Chartered Accountants





Arag Chamber
STATEMENT OF CASH FLOWS
For the year ended 30 JUNE 2025

Particulars	Amount in BDT	
	2024-25	2023-24
A. Cash Flows From Operating Activities		
Net Profit	3,678,675	6,720,811
Depreciation	2,947,747	1,051,698
Tax Paid	-	-
Investment in FDR	(2,286,954)	(977,710)
Sundry Debtors	82,192	(562,400)
Advance Against Expenses	-	-
Advance Deposit and Prepayment	-	-
Due from BSFIC H.O	148,393	(6,231,057)
Creditors	39,159	(88,016)
Liabilities for expences	124,231	36,956
Liabilities for other finance	(46,031)	545,602
Liabilities for Leave Pay & Gratuity	(787,692)	56,460
Provision for Expenses	-	-
Cash Inflow/(outflow) in operating activities	3,899,719	552,344
B. Cash Flows From Investing Activities		
Purchase of assets	(645,502)	(383,675)
Cash inflow/(outflow) in investing activities	(645,502)	(383,675)
C. Cash Flow From Financing Activities :		
Bank Loan	-	-
Paid up Capital	-	-
Cash inflow/(outflow) in financing activities	-	-
D. Net Increase / (Decrease) In Cash & Bank Balances (A+B+)	3,254,217	168,669
E. Cash & Bank Balances at Beginning:	799,361	630,692
F. Cash & Bank Balances at End (D+E) :	4,053,578	799,361

Incharge

মেস্তিস চাকমা
ব্যবস্থাপক (শিপিং)
(শিপিং অফিসের দায়িত্বে)
ই. এল. এফ. আই সি শিপিং অফিস
৩৮, জব্বারদাস বাস, চট্টগ্রাম।

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

তাহমিনা আক্তার
পরিচালক (অর্থ)
বিএসএফআইসি

Director

মোহাম্মদ সাঈদ-উর-রহমান
যুগ্মসচিব
পরিচালক (উৎপাদন ও প্রকৌশল)

Harun-Ur-Rashid FCA

Managing Partner, Enrolment No. 312 (ICAB)

Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Place: Dhaka

Date: 11 MAR 2026





Arag Chamber
Notes of the Financial Statements
For the year ended 30 JUNE 2025

1 ENTITY AND ITS ACTIVITIES

Arag Chambers is a unit of Bangladesh Sugar and Food Industries Corporation (BSFIC). Rental income is the main income of this enterprise.

2 BASIS OF PREPARATION

2.01 Statement of compliance.

These financial statements have been presented in accordance with the applicable Bangladesh Accounting Standards (BASS) and Bangladesh Financial Reporting Standards (BFRSs) and other applicable laws and regulation.

2.02 Basis of measurement

These financial statements have been prepared on a going concern basis under historical cost convention

2.03 Functional and presentation currency

These financial statements are presented in Bangladeshi TAKA which is company's functional currency and rounded off to the nearest TAKA.

2.04 Use of estimates and Judgment

The preparation of financial statements requires management to make judgments, estimates and assumption that affect the application of accounting policies and reported amount of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and assumption are reviewed on a going concern basis. Comparative information has been disclosed in respect of the year 2023-2024 for all numeric Information in the financial statements and also the narrative and descriptive information where it is relevant for understanding of the current year's financial statements.

3 SIGNIFICANT ACCOUNTING POLICIES

3.01 Property, Plant, and Equipment.

3.01.01 Recognition and measurement

Fined Assets are stated at cost less accumulated depreciation thereon. Cost includes expenditure that is directly attributable to the acquisition of assets.

3.01.02 Depreciation:

Depreciation is charged on straight line method

Name of the Assets:	Ratio(%)
Building	2.5
Office Equipment's	15
Electric Equipment's	10
Furniture & Fixture	6
Water Tank	10



3.02 Provision:

A provision is recognized if, as a result of a past event, the company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.03 Interest Income:

Interest income has been recognized on cash basis

3.04 Rental Income :

Rental income has been recognized on accrual basis

3.05 Advance, Deposit and Prepayment :

Advance are initially measurement at cost, After initial recognition, advances are carried at cost less deduction, adjustments is charge to other account heads such as fix-cd assets or expenses. Deposit are measured at payment value. Prepayment are initially measured at cost. After initial recognition, prepayment are carried at cost.

3.06 Others:

Previous year figure have been re-arranged, where ever necessary to conform the current year presentation.





Arag Chamber
Notes to the Financial Statements
For the year ended 30 JUNE 2025

	Amount in BDT	
	2024-25	2023-24
4.00 FIXED ASSETS		
Fixed assets at cost	12,719,238	12,073,736
Less: Accumulated Depreciation	11,274,480	10,206,644
	1,444,758	1,867,092
Revalued Schedule of Fixed Assets		
Fixed assets at cost	717,532,885	717,532,885
Less: Depreciation	3,759,822	1,879,911
	713,773,063	715,652,974
Written Down Value of Fixd Asset (Annexure-B)	715,217,821	717,520,066
5.00 Investment on FDR		
(BD) Development Bank Ltd.	4,257,106	4,776,727
(BD) Development Bank Ltd.	2,402,592	2,802,743
(BD) Development Bank Ltd.	-	2,237,760
(BD) Development Bank Ltd.	-	3,944,765
(BD) Development Bank Ltd.	-	2,610,750
Janata Bank	5,000,000	-
Janata Bank	7,000,000	-
	18,659,698	16,372,745
6.00 Sundry debtors		
Rent Receivable	3,238,569	3,312,380
Electric Bill Receivable	393,079	411,212
Generator Bill Receivable	98,464	88,712
	3,730,112	3,812,304
6.01 Rent Receivable		
Carew & Co.(BD) Ltd.	660,894	500,690
Sundarban International Travels & Tours	367,550	514,570
Sunrise Office Equipment (PV) Ltd.	364,520	364,520
M/s Fabith Corporation	171,320	21,415
M/s H.M.S International	93,124	46,562
Al kamar Enterprise	72,680	109,020
Sunrise Trading Agency (PV) Ltd.	141,222	188,296
Globex International	-	48,966
A. Haque Chowdhury & Sons	30,512	30,512
X Ceramics Ltd.	-	27,574
Prime islami securities ltd.	63,171	21,057
Mac Engineering Ltd.	78,585	78,585
Shuparna Shipping Service-02	29,462	29,462
Munshi Navigation & Logistic Service	85,020	21,150
Fatema Agency	15,960	15,960
Progoti trading	44,648	44,648
S.S.S Travels & Co.	-	15,300
Jabber & Co.	30,346	30,346
Pesefic Merin Logistics Ltd.	-	513,120



International Commercial Daiving
 Scorpio International
 Panama Agency Ltd.
 Herbertson (BD) Ltd.
 Ar Rafiu Power & Construction
 Hakima Enterprise
 BSFIC Shipping Agencies
 3 I Logistics
 March Trade International
 M Rahman Associates

Amount in BDT	
2024-25	2023-24
-	65,739
123,900	30,900
-	182,630
21,386	21,386
95,784	127,712
-	262,260
629,580	-
21,563	-
83,211	-
14,131	-
3,238,569	3,312,380

6.02 Electric Bill Receivable

Carew & Co.(BD) Ltd.
 Sundarban International Travels & Tours
 Sunrise Office Equipment (PV) Ltd.
 M/s Fabith Corporation
 Ar Rafiu Power & Construction
 M/s H.M.S International
 Al Kamar Enterprise
 Sunrise Trading Agencies.
 Globex International
 Global Trans Network Ltd.
 BSFIC, Shipping Office
 Roxy Trading & Shipping (PV) Ltd.
 A. Haque Chowdhury & Sons
 X Ceramics Ltd.
 Roxy Trading & Shipping (PV) Ltd.
 A.A.A Engineering
 Albert Davit(BD) Ltd.
 Prime islami securities ltd.
 B- Advancy Certification Ltd.
 Herbertson (BD) Ltd
 3 I logistics Ltd.
 M/s. E.H. Febrics ltd.
 Southern Capital Ltd.
 Mac Engineering Ltd.
 Shuparna Shipping Service-02
 March Trade International
 Hakima Enterprise
 Munshi Navigation & Logistic Service
 Fatema Azency
 Progoti Traders
 S.S.S Travels & Tours
 Jabber & Co.
 Pesefic Merin Logistics Ltd.
 International Commercial Diving
 Scorpio International
 Panama Agency (PV) Ltd.
 Mr.Rahman Associates

8,334	5,540
170,539	173,272
2,684	3,590
3,304	968
5,471	5,390
2,324	1,166
32,438	43,256
5,243	6,785
10,959	16,155
9,258	9,928
2,728	3,768
1,000	11,708
2,000	1,969
1,000	822
8,925	15,506
4,412	5,772
2,902	2,902
8,652	822
1,000	1,262
8,751	8,751
20,900	6,181
10,285	10,680
2,240	2,235
2,258	8,537
3,401	3,782
8,816	1,366
-	10,944
18,742	9,453
2,000	1,635
10,201	11,340
1,000	2,642
5,605	7,584
-	8,586
-	3,991
14,707	1,280
-	822
1,000	822
393,079	411,212



Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

6.03 Generator Bill Receivable

	Amount in BDT	
	2024-25	2023-24
Carew & Co.(BD) Ltd.	10,473	5,671
Sundarban International Travels & Tours	4,388	7,790
Sunrise Office Equipment (PV) Ltd.	3,386	1,138
M/s Fabith Corporation	1,479	350
Ar Rafiu Power & Construction	3,385	773
M/s H.M.S International	846	350
Al Kamar Enterprise	8,242	8,627
Sunrise Trading Agencies.	846	455
Globex International	914	2,567
Global Trans Network Ltd.	4,796	1,366
BSFIC, Shipping Office	1,693	364
Roxy Trading & Shipping (PV) Ltd.	2,100	10,788
A. Haque Chowdhury & Sons	700	8,505
X Ceramics Ltd.	564	350
Roxy Trading & Shipping (PV) Ltd.	2,100	12,641
A.A.A Engineering	4,796	1,103
Prime islami securities ltd.	2,325	350
B- Advancy Certification Ltd.	846	350
3 I logistics Ltd.	4,133	2,450
M/s. E.H. Febrics Ltd.	8,182	1,412
Southern Capital Ltd.	10,394	6,544
Mac Engineering Ltd.	3,073	2,763
Shuparna Shipping Service-02	2,258	821
March Trade International	1,614	350
Munshi Navigation & Logistic Service	1,750	700
Fatema Azency	700	700
Progoti Traders	1,034	2,237
S.S.S Travels & Tours	350	700
Jabber & Co.	3,105	1,945
Pesefic Merin Logistics Ltd.	-	2,802
International Commercial Diving	-	1,050
Scorpio International	3,229	-
Panama Agency (PV) Ltd.	-	350
Mr.Rahman Associates	350	350
Sam Shipping Azency	4,413	-
	98,464	88,712

7 Advance Deposits and Pre-payments:

Vat & Tax Collection(excess vat payment)	273,200	273,200
Bangladesh Power Development Board	96,000	96,000
	369,200	369,200



Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Amount in BDT	
2024-25	2023-24

7.01 Advance income tax (against assessment year 1997-1999 & 1999-2002 (85,720+1,87,480)=2,73,200/- Tk.85,720 being 5% & tk.1,87,480 being 10% of income tax demand, paid at the time of submission of appeal with the Commissioner (Appeal). Now the case is in the Honourable High Couet which is still pending.Excess VAT paid to the govt. treasury which will be adjusted in future year.

7.02 The above amount has been deposited on 17-2-1999 against bill no. 2959 dated 31-1-1999 with BPDB as security deposit against 200KVA electric sub-station=96,000/

8 Cash and Bank Balance

Cash at Bank:

Janata Bank STD-A/C-502

4,053,579	799,361
4,053,579	799,361

9 Retained Earnings

Opening Banlance

Add:Excess of income over Expenditure of the year

Add:Transfer of Excess Depreciation of Revalued Assets

Total

149,047,640	142326829
3,678,675	4,840,899
1879911	1879911
154,606,225	149,047,640

10 Creditors:

Security deposit from outsourcing organization

VAT & Tax collected on different vouchers not diposited yet

10,000	10,000
39,381	222
49,381	10,222

11 Liabilities for Expences:

Audit Fee

Bangladesh Power Development Board

WASA,Chittagong.

Man Bangladesh Limited

Other Misc.Expences

Outsourcing security deposit

40,000	40,000
235,721	157,475
34,822	17,411
10,000	5,000
9,620	5,000
36,774	17,820
366,937	242,706

12 Liabilities for other Finance:

Tenant Security :

Carew & Co.(BD) Ltd.

Sundarban International Travels & Tours

Sunrise Office Equipment (PV) Ltd.

Reza Enterprise

Al Kamar Enterprise

Sunrise Trading Agencies.

Globex International

Roxy Trading & Shipping (PV) Ltd.

M/s E.H Febricks Ltd

The Pioneer Engineers Ltd.

Mac engineering ltd.

Midlink Oversease

March Trade International

Logistic Shipping Lines

(Progoti Traders) Logistic Shipping Lines

Jabber & Co.

Mr.Rahman Associates

Panama Agency (PV) Ltd.

(TSI)BD.F. Fish & Foreigns Ltd. Ex-Tenant

(TSI) B.F.F Exporter Association. Ex-Tenant

330,540	330,540
441,059	441,059
246,605	246,605
180,924	180,924
213,762	213,762
104,286	104,286
3,495	3,495
185,298	185,298
182,106	18,030
3,142	3,142
20,370	20,370
7,569	7,569
165,523	165,523
57,732	57,732
2,980	2,980
10,000	10,000
20,400	20,400
-	82,333
19,763	19,763
7,900	7,900



Afran Trading Ex-tenant
M.P. Travels
Rifat Shipping
Labbaik
B- Advancy Certification Ltd.
Prime islami securities ltd.
Scorpio International
BSFIC, Shipping Office
A. Haque Chowdhury & Sons
Southern Capital Ltd.
Global Trans Network Ltd.
X. Ceramics Ltd.
(Munshi Navigation) Suparna Shipping Line
Suparna Shipping Line
Pesefic Merin Logistics Ltd.
3 I logistics Ltd.
S.S.S. Travels & Tours(Jitu Trading)
Fatema Azency
M/s. Fabith Corporation
M/s. H.M.S. I International
A.A.A. Engineering
International Commercial Diving
Samshipping Agency

Amount in BDT	
2024-25	2023-24
1,830	1,830
20,000	20,000
20,000	20,000
20,000	20,000
93,930	93,930
125,442	125,442
91,800	91,800
298,941	298,941
182,178	182,178
163,973	163,973
163,143	163,143
164,541	164,541
126,000	126,000
174,132	174,132
-	153,036
128,478	127,206
90,900	90,900
94,860	94,860
128,490	128,490
139,686	139,686
165,522	165,522
-	130,576
154,566	-
4,751,866	4,797,897

13 Leave Pay & Gratuity Payable :

Mr. Delewer Hossain, Ex. Seni.Cleark/Cashier
Mr. Abdul Aziz, Security Grad.
Mr. Abdul Basher, Security Grad.

162,486	162,486
1,443,405	1,384,095
490,564	1,337,566
2,096,455	2,884,147

14 Interest on FDR :

Interest Received on STD A/C
Interest Received on FDR

77,205	81,377
941,816	1,041,460
1,019,021	1,122,836

15 Other Income :

Electricity bill Surplus
Signboard Rent
Surcharge for Electric Bill
Lift Charge
Other Misc.Income
Generator bill Surplus

110,928	162,886
11,000	6,000
31,903	26,931
39,600	42,750
(2,078)	14,281
158,495	84,185
349,848	337,033



Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

16 Rent, Rates, Taxes :

WASA Bill
Municipal Tax
Land/Holding Tax
Ground Tax
VAT & Source IT

Amount in BDT	
2024-25	2023-24

222,414	205,566
459,000	459,000
6,920	-
-	176
-	111,035
688,334	775,777

17 Other misc. income

Rental schedule sell
Deducted tax on interest refunded on STD A/c. for 2022

-	2,500
-	2,932
-	5,432

18 Rental Income

Details are mentioned in Annexure-A

12,125,351	12,483,192
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**Arag Chamber
Rental Income
For the year ended 30 JUNE 2025**

Annexure-A

Month	Amount
July	1045322
August	1045322
September	1027209
October	1027209
November	979940
December	979940
January	994604
February	994604
March	994604
April	994604
May	1020365
June	1021628
Total	12125351



Arag Chamber
Schedule of Fixed Assets as at 30 June 2025

Annexure B

SL No	Particulars	Cost			Depreciation			Written Down Value as on 30.06.25	For the Year As at 30 June 24
		Balance as on 01.07.2024	Addition During the Year	Total as on 30.06.25	Rate of Dep. %	Balance as on 01.07.2024	Charge during the Year		
1	Land	20,656	-	20,656	-	-	-	20,656	20,656
2	Building	1,811,397	645,502	2,456,899	2.50%	1,199,393	61,422	1,260,815	612,004
3	Office Equipments	120,274	-	120,274	15%	120,273	-	120,273	1
4	Electric Equipments	9,993,510	-	9,993,510	10%	8,818,455	999,351	9,817,806	1,175,055
5	Furniture & Fixture	117,699	-	117,699	6%	58,324	7,062	65,386	59,375
6	Overhead Tank	10,200	-	10,200	10%	10,199	-	10,199	1
	Total	12,073,736	645,502	12,719,238		10,206,644	1,067,835	11,274,480	1,867,092

Revalued Schedule of Fixed Assets as at 30 June 2025

SL No	Particulars	Cost			Depreciation			Written Down Value as on 30.06.25	For the Year As at 30 June 24
		Balance as on 01.07.2024	Addition During the Year	Total as on 30.06.25	Rate of Dep. %	Balance as on 01.07.2024	Charge during the Year		
1	Land	645,414,344	-	645,414,344	-	-	-	645,414,344	645,414,344
2	Building	71,092,711	-	71,092,711	2.50%	1,777,318	1,777,318	67,538,075	69,315,393
3	Office Equipments	37,999	-	37,999	15%	5,700	5,700	26,599	32,299
4	Electric Equipments	924,594	-	924,594	10%	92,459	92,459	739,675	832,135
5	Furniture & Fixture	47,238	-	47,238	6%	2,834	2,834	41,569	44,404
6	Overhead Tank	15,999	-	15,999	10%	1,600	1,600	12,799	14,399
	Total	717,532,885	-	717,532,885		1,879,911	1,879,911	713,773,063	715,652,974
	Grand Total as at 30.06.24	729,606,621	645,502	730,252,123		12,086,555	2,947,747	15,034,302	717,520,066



Zoha Zaman Kabir Rashid & Co.

Chartered Accountants

Arag Chambers
Schedule of FDR as at 30th June, 2025

ISL NO	PARTICULARS	INSTRUMENT NO	ACCOUNT NO	NOTE	PRINCIPAL AMOUNT	EARNED FROM FDR INTEREST			DEDUCTION AT SOURCE				PRINCIPAL WITH INT. AMOUNT (2024-2025)	Encashment during Year (2024-2025)	PRINCIPAL WITH INT. AMOUNT	PRINCIPAL WITH INT. AMOUNT (2024-2025)	
						PREVIOUS YEARS (2023-2024 To 2024-2025)	DURING YEAR (2024-2025)	TOTAL INTEREST AMOUNT	PREVIOUS YEARS (2023-2024 To 2024-2025)	DURING YEAR (2024-2025)	TOTAL CHARGE	EXCISE DUTY					
												TAX ON INTEREST					TOTAL INTEREST AMOUNT
01	(BD) Development Bank Ltd	FDR No-0023083	510350000340	Date: 09/06/21	4,000,000	785,727	-	785,727	-	-	9,000	3,000	12,000	4,773,727	4,773,727	-	
02	(BD) Development Bank Ltd	FDR No-028093	510350000364	Date: 14/09/21	2,500,000	308,743	273,267	582,010	63,061	63,061	6,000	6,000	75,061	3,006,949	3,006,949	-	
03	(BD) Development Bank Ltd	FDR No-0000002	510350000386	Date: 30/12/21	2,000,000	246,760	167,832	414,592	-	-	9,000	3,000	12,000	2,402,592	2,402,592	2,402,592	
04	(BD) Development Bank Ltd	FDR No-0000091	510350000412	Date: 19/04/22	3,500,000	450,765	315,341	766,106	-	-	6,000	3,000	9,000	4,257,106	4,257,106	4,257,106	
05	Janata Bank PLC.	FDR No-10134148	0100262224516	Date: 17/10/24	7,000,000	-	-	-	-	-	-	-	-	7,000,000	-	7,000,000	
06	Janata Bank PLC.	FDR No-10134148	0100258724032	Date: 09/07/24	5,000,000	-	-	-	-	-	-	-	-	5,000,000	-	5,000,000	
07	(BD) Development Bank Ltd	FDR No-0023108	510350000456	Date: 15/09/22	2,500,000	162,500	307,179	469,679	48,750	58,742	3,000	6,000	116,492	2,853,187	2,853,187	-	
TOTAL					26,500,000	1,954,495	1,063,619	3,018,114	48,750	121,803	33,000	21,000	224,553	29,293,561	10,633,863	18,659,698	

