

MABS & J Partners

Chartered Accountants

Member firm of Nexia International, UK

Auditors' Report on Financial Statements

Of

**Nuclear Power Plant Company Bangladesh
Limited (NPCBL)**

**Rooppur NPP Bhaban, 04, Kazi Nazrul Islam Avenue,
Shahbag, Dhaka-1000**

As at & for the year ended 30 June 2021



**Auditors' Report on Financial Statements
Of**

**Nuclear Power Plant Company Bangladesh
Limited (NPCBL)**

**Rooppur NPP Bhaban, 04, Kazi Nazrul Islam Avenue,
Shahbag, Dhaka-1000**

As at & for the year ended 30 June 2021

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Independent Auditor's Report

To the Shareholders of Nuclear Power Plant Company Bangladesh Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the Financial Statements of **Nuclear Power Plant Company Bangladesh Limited**, which comprise the Statement of Financial Position as at 30 June 2021, Statement of Profit or Loss, Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2021 and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) and other applicable laws and regulations.

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

Emphasis of matter

We draw attention to Note # 08 to the Financial Statements, the Company showed Net Expenditures during Pre-operating Period amounting BDT 1,043,627,065 (by offsetting other income) in the Financial Statements. Our opinion is not modified in respect of this matter.

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, the Companies Act, 1994 and other applicable laws and regulation for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Report on Other Legal and Regulatory Requirements

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

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Signed for & on behalf of
MABS & J Partners
Chartered Accountants

Place: Dhaka,
Dated: 12 December 2021


S H Talukder FCA
Partner
ICAB Enrollment No:1244
DVC No:2112151244AS810585

MABS & J Partners

Chartered Accountants

NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)

Statement of Financial Position

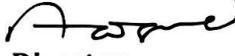
As at 30 June 2021

Particulars	Notes	Amount in BDT	
		30-Jun-21	30-Jun-20
ASSETS			
Non-Current Assets		1,126,773,992	606,742,076
Property, Plants & Equipments	6.0	78,610,552	86,700,205
Preliminary Expenses	7.0	4,536,375	4,536,375
Net Expenditure during Pre-operating Period	8.0	1,043,627,065	515,505,496
Current Assets		559,484,151	704,663,895
Advance, Deposits & Pre-Payments	9.0	16,733,193	13,486,496
Supplies	10.0	2,000,231	-
Cash & Cash Equivalants	11.0	540,750,727	691,177,399
Total Assets		1,686,258,144	1,311,405,971
EQUITY & LIABILITIES		1,684,546,375	1,309,546,375
Share Capital	12.0	10,000	10,000
Fund from BAEC	13.0	1,684,536,375	1,309,536,375
Retained Earnings		-	-
Liabilities		1,711,769	1,859,596
Non-Current Liabilities		-	-
Current Liabilities		1,711,769	1,859,596
Payable	14.0	908,269	916,316
Accrued Expense	15.0	803,500	943,280
Total Equity & Liabilities		1,686,258,144	1,311,405,971

The accompanying notes form an integral part of these Financial Statements


Company Secretary


Managing Director


Director


Chairman

Signed in terms of our separate report annexed

Signed for & on behalf of
MABS & J Partners
Chartered Accountants


S H Talukder FCA
Partner

ICAB Enrollment No:1244
DVC No: 2112151244A5810585

Place: Dhaka, Bangladesh

Dated: 12 DEC 2021

NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2021

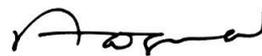
Particulars	Notes	Amount in BDT	
		2020-2021	2019-2020
Revenue		-	-
Cost of Goods Sold		-	-
Gross Profit		-	-
Operating Expenses		-	-
Operating Profit/(Loss)		-	-
Non-operating Income		-	-
Profit/(Loss) for the year before Taxation		-	-
Income Tax Expenses		-	-
Net Profit after Tax		-	-

(Note: All Income and Expenditure during Pre-operating Period has been treated as investment and accounted for under Net Income/Expenditure during Pre-operating Period as stated under Notes 5.06 and 8.0)

The accompanying notes form an integral part of these Financial Statements


Company Secretary


Managing Director


Director


Chairman

Signed in terms of our separate report annexed

Signed for & on behalf of
MABS & J Partners
 Chartered Accountants


S H Talukder FCA
 Partner

ICAB Enrollment No:1244
 DVC No:2112151244AS810585

Place: Dhaka, Bangladesh

Dated: 12 DEC 2021

NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)

**Statement Of Changes in Equity
For the year ended 30 June 2021**

Particulars	Amount in BDT			
	Share capital	Retained Earnings	Fund from BAEC	Total
Opening Balance	10,000	-	1,309,536,375	1,309,546,375
Addition During the year	-	-	375,000,000	375,000,000
Balance as at 30 June 2021	10,000	-	1,684,536,375	1,684,546,375

For the year ended 30 June 2020

Particulars	Amount in BDT			
	Share capital	Retained Earnings	Fund from BAEC	Total
Opening Balance	10,000	-	1,109,536,375	1,109,546,375
Addition During the year	-	-	200,000,000	200,000,000
Balance as at 30 June 2020	10,000	-	1,309,536,375	1,309,546,375

The annexed notes form an integral part of these Financial Statements.


Company Secretary


Managing Director


Director


Chairman

Place: Dhaka, Bangladesh

Dated: 12 DEC 2021



NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)
Statement of Cash Flows
For the year ended 30 June 2021

Particulars	Amount in BDT	
	2020-2021	2019-2020
A. Cash Flows From Operating Activities:		
Cash Collection	-	-
Cash Disbursement	-	-
Net Cash Flows from Operating Activities	-	-
B. Cash Flows From Investing Activities:		
Acquisition of property, plant & equipment	(1,537,755)	(9009829)
Received against accrued interest income	7,806,956	7382192
Net Expenditures during Pre-operating Period	(528,731,985)	(309028416)
Tax Deduction at Source on Interest Income	(2,963,887)	(3247050)
Net Cash Flows from Investing Activities	(525,426,671)	(313,903,103)
C. Cash Flows From Financing Activities:		
Share Issued	-	-
Fund received against CRNPP project	-	238,434
Cash Received from Bangladesh Atomic Energy Commission	375,000,000	200,000,000
Net Cash Flows from Financing Activities	375,000,000	200,238,434
D. Increase/(Decrease) Cash and Cash Equivalents	(150,426,671)	(113,664,669)
E. Opening cash and cash equivalents	691,177,399	804,842,068
F. Closing cash and cash equivalents (E+D)	540,750,727	691,177,399

The annexed notes form an integral part of these Financial Statements.


Company Secretary


Managing Director


Director


Chairman

Place: Dhaka, Bangladesh

Dated: 12 DEC 2021



Nuclear Power Plant Company Bangladesh Limited

Notes to the Financial Statements

For the year ended 30 June 2021

1.00 Corporate Information

Nuclear Power Plant Company Bangladesh Limited (hereafter referred to as “the Company” or “NPCBL”) was incorporated in Bangladesh as a public limited company on August 18, 2015 under the Companies Act 1994 with an authorized capital of Taka 10,000,000,000 divided into 100,000,000 ordinary shares of Taka 100 each. The company was allowed to commence its business on and from August 18, 2015 vide a Certificate of Commencement of Business issued by the Registrar of Joint Stock Companies & Firms (RJSC). The office of RJSC also issued a Certificate of Incorporation vide Registration no C-125027/2015 dated August 18, 2015.

2.00 Statement of Compliance with Relevant Laws

All the applicable laws including the Companies Act 1994, the Income Tax Ordinance 1984 and the Nuclear Power Plants Act 2015 have been complied with except obtaining Trade License & VAT Registration and updating records with RJSC, which are under process.

3.00 Business of the Company

As per the Memorandum of Association, the main objectives for which the Company is established are:

- (i) To facilitate the introduction of nuclear energy as a safe, environmentally friendly and economically viable source of electrical energy to meet the growing demand for electricity in Bangladesh.
- (ii) To enable the generation of electricity as base load with higher plant factor, and thereby facilitating uninterrupted and cheap supply of electricity in Bangladesh.
- (iii) To receive and accept from the Government of Bangladesh and/or any other source whether foreign or local including official or semi-official development sources, land, funds and monies by way of grant or donations, loans, aid, contributions and the like to finance, develop and construct nuclear power plant projects (“the Project”) in Bangladesh and operate, maintain and decommission such nuclear power plant(s).
- (iv) To perform research & development, select suitable sites for nuclear power plants and ancillary facilities, pre-project activities at new sites, which were accorded approval ‘in principle’ by the Government and have been initiated to enable early launch of projects at these sites to allot the site for the purpose of implementing Nuclear Power Plant Projects and provide access to it to the staff of the ‘Contractor’ and all other authorized organizations of Bangladesh and vendor countries including the sub-contractors and third country subcontractor’s engaged for the purpose of implementing the project and warranty operation under the relevant agreements between the Government of the People’s Republic of Bangladesh and the vendor countries.



- (v) To facilitate/enable the implementation and operation of the Rooppur Nuclear Power Plant Project and other Nuclear Power Plant Projects and for such purposes to identify, appraise, evaluate, recommend, develop, finance, negotiate, implement and supervise nuclear power plants in Bangladesh in conjunction with the vendor.
- (vi) To undertake the implementation of the Project under the control and guidance of the Ministry of Science and Technology and technical supervision of the Bangladesh Atomic Energy Commission (BAEC).

4.00 Sources of Fund:

Nuclear Power Plant Company Bangladesh Limited (NPCBL) has been established to run and operate Rooppur NPP under the ownership of Bangladesh Atomic Energy Commission (BAEC). Capacity of NPCBL, as the operating organization of Rooppur NPP, would be developed as well, through the Construction of Rooppur Nuclear Power Plant Project ["CRNPP Project"] with the technical assistance of the Russian Federation. NPCBL with its trained manpower will take over the operations of the power plant at the time of commissioning of the plant.

In order to maintain the expenditures of the company during its pre-operating period, necessary fund has been allocated in the approved DPP of CRNPP project which is being implemented by BAEC. The accumulated amount received from BAEC from time to time, as required, has been released under yearly ADP allocation for CRNPP Project and the same will finally be accounted for against the "Sources of Fund" at the time of taking over of the assets of Rooppur Nuclear Power Plant.

5.00 Basis of Preparation and Presenting of Financial Statements

5.01 Statement of Compliance with Applicable Standards and Laws

- 5.01.1 The financial statements have been prepared in accordance with the provisions of International Financial Reporting Standards (IFRS), International Accounting Standard (IAS), the Companies Act 1994, and other applicable laws, regulations and practices in Bangladesh.
- 5.01.2 As per paragraph 69 of "IAS 38: Intangible Assets" expenditure to open new facility or business (ie. pre-opening cost) or expenditure for starting new operations or launching new products or process (ie. pre-operating costs) shall be recognized as expense. However, since the company has not yet begun any commercial operation, the expenditures during this period can neither be treated as pre-opening costs or pre-operating costs for this company and it has been deemed expedient to be treated as "Expenditures during Pre-Operating Period" and as an Intangible Asset.
- 5.01.3 As defined in "IAS 7 : Statement of cash Flows" Cash Equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. As per paragraph 7 of IAS 7, "Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. For an investment to qualify as a cash equivalent it must be readily convertible to a known amount of cash and be subject to an insignificant risk of changes in value. Accordingly, the money remaining with banks as fixed deposits and termed earlier as "Investment in FDR" has been treated as cash equivalents.



5.02 Basis of Measurement

These financial statements have been prepared following going concern basis under historical cost convention in accordance with the International Financial Reporting Standards (IFRS).

5.03 Use of Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies.

5.04 Functional and Presentation Currency

These financial statements are presented in Bangladeshi Taka which is also the functional currency of the Company. The amounts in these financial statements have been rounded off to the nearest Taka.

5.05 Depreciation

Depreciation is charge on cost of assets over the period of their estimated useful lives using straight line method at different rates varying from 5% to 50% on the category of assets. In absence of Depreciation Policy of the Company, depreciation has been charged for the days from the date of acquisition of any item.

5.06 Income and Expenditures during Pre-operating Period

Since the company has not yet begun any commercial operation, the incomes and expenditures during the period till the commercial operation begins shall be treated as incomes and expenditures during pre-operating period. Accordingly, entire incomes and expenditures during the year have been accounted for under Net Expenditures during Pre-operating Period and has been treated as investment as stated under Note No. 8.0).

5.07 Comparative Financial Information

Previous Year figure and accounts titles in financial statement have rearranged or reclassified where necessary to confirm interchanges in presentation in current year.

5.08 Reporting Period

The Financial Statements of the Company covered the financial year beginning on 01st July and ending on 30th June. Accordingly, these Financial Statements cover a period beginning on 01 July 2020 and ending on 30 June 2021.

5.09 Comparative Financial Information

These financial statements have been prepared comparing respective figures of the previous years. However, some figures and account titles have been re-arranged/re-classified wherever necessary to conform to the fairness in presentation.

5.10 Components of Financial Statements

The set Financial Statements includes the following components:

- i. Statement of Financial Position;
- ii. Statement of Profit or Loss and other Comprehensive Income;
- iii. Statement of Cash Flows;
- iv. Statement of Changes in Equity; and
- v. Notes to the Financial Statements.



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Notes	Particulars	Amount in BDT	
		2020-2021	2019-2020
6.0 Property, Plant & Equipment			
	Opening Balance	95,916,708	86,906,879
	Add: Addition during the year	1,537,755	9,009,829
		<u>97,454,463</u>	<u>95,916,708</u>
	Less: Accumulated depreciation	18,843,911	9,216,503
		<u>78,610,552</u>	<u>86,700,205</u>
	[Details are shown in Annexure-A]		
7.0 Preliminary Expenses			
	Registration Fee Paid to RJSC	4,536,375	4,536,375
		<u>4,536,375</u>	<u>4,536,375</u>
8.0 Net Expenditures During Pre-operating Period			
	Opening Balance	515,505,496	205,184,785
	Net Addition During the Year (Note- 8.1)	528,121,568	310,320,711
	Total	<u>1,043,627,065</u>	<u>515,505,496</u>
8.1 Net Expenditures During the Year			
A. Expenditures During the Year		558,626,477	337,591,526
	General & Administrative Expenses (Note-16)	558,626,477	337,591,526
B. Income During the Year		30,504,909	27,270,815
	Interest Income on Bank Deposits	24,356,559	24,071,765
	Income from Recruitment Process	6,139,350	3,199,050
	Miscellaneous Income	9,000	-
	Net Expenditures During the Year (A-B)	<u>528,121,568</u>	<u>310,320,711</u>
9.0 Advances, Deposits & Pre-payments			
	Advance Income Tax (AIT) (Note: 9.1)	8,413,930	5,450,042
	Accrued Interest Income (Note: 9.2)	8,195,263	7,806,956
	Working Cash Advance (Note: 9.3)	124,000	229,497
		<u>16,733,193</u>	<u>13,486,496</u>
9.1 Advance Income Tax (AIT)			
	Opening Balance	5,450,042	2,202,992
	Tax Deducted at Source on Interest Income	2,963,887	3,247,050
		<u>8,413,930</u>	<u>5,450,042</u>
9.2 Accrued Interest Income			
	Opening Balance	7,806,956	7,382,192
	Accrued Interest Income during the year	8,195,263	7,806,956
	FDR 001089 (SBL) on 06.02.2019	2,646,355	2,522,090
	FDR 11B-155205 (ABL) on 04.02.2019	2,675,216	2,549,361
	FDR 693736 (JBL) on 06.02.2019	2,873,692	2,735,505
		16,002,220	15,189,148
	Less: Adjustment during the year	7,806,956	7,382,192
	Total	<u>8,195,263</u>	<u>7,806,956</u>

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Notes	Particulars	Amount in BDT	
		2020-2021	2019-2020
9.3 Working Cash Advance			
	Advence paid against different expenses	124,000	229,497
10.0 Supplies			
	Opening Balance	-	-
	Addition During the year	2,000,231	-
		2,000,231	-
11.0 Cash & Cash Equivalents			
	Cash in Fixed Deposits (Note: 11.1)	333,023,175	315,950,000
	Cash in Hand and Cash at Bank (Note: 11.2)	207,727,553	375,227,399
		540,750,727	691,177,399
11.1 Cash in Fixed Deposits			
	Sonali Bank Limited a/c 4404005001089	111,025,250	105,375,000
	Agrani Bank Limited a/c 0200015155205	110,709,050	105,075,000
	Janata Bank Limited a/c 0100207693736	111,288,875	105,500,000
		333,023,175	315,950,000
11.2 Cash in Hand and Cash at Bank			
	Cash in Hand	124,556	113,188
	Head Office	115,556	-
	Site Office	9,000	-
	Cash at Bank	207,602,997	375,114,211
	Agrani Bank Bangla Academy Br. Acc No: 200011412551	36,318,240	84,698,934
	Agrani Bank Bangla Academy Br. Acc No: 0200005461659	169,818,543	290,415,277
	NRB Commercial Bank, Rooppur Br. Acc No:016536400000001	1,466,214	-
		207,727,553	375,227,399
12.0 Share Capital			
	Authorized Capital		
	100,000,000 Ordinary Shares of Taka 100 each	10,000,000,000	10,000,000,000
	Issued, Subscribed & Paid up Capital:		
	Opening Balance	10,000	10,000
	Addition during the year	-	-
		10,000	10,000
13.0 Fund from BAEC			
	Opening Balance	1,309,536,375	1,109,536,375
	Addition during the year	375,000,000	200,000,000
		1,684,536,375	1,309,536,375

In the approved DPP for CRNPP project taka 3800 core has been allocated for NPCBL as future operational organization . [Details are shown in Note No. 4]

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Notes	Particulars	Amount in BDT	
		2020-2021	2019-2020
14.0 Payables			
	VAT Payable (Note:14.1)	12,495	12,443
	Tax Payable (Note: 14.2)	8,340	16,439
	Other Payables (Note: 14.3)	887,434	887,434
		<u>908,269</u>	<u>916,316</u>
14.1 VAT Payable			
	Opening Balance	12,443	-
	Add: Addition During the year	822,168	642,354
		<u>834,611</u>	<u>642,354</u>
	Less: Adjustment During the year	822,116	629,911
	Total	<u>12,495</u>	<u>12,443</u>
14.2 Tax Payable			
	Opening Balance	16,439	-
	Add: Addition during the year	553,856	518,276
		<u>570,295</u>	<u>518,276</u>
	Less: Adjustment during the year	561,955	501,837
	Total	<u>8,340</u>	<u>16,439</u>
14.3 Other Payables			
	Opening Balance	887,434	517,000
	Add: Addition during the year (Rooppur Nuclear Power Plant Project Fund Received)		238,434
	Fund received from employees at their resignation *		132,000
	Refund during the year	-	-
		<u>887,434</u>	<u>887,434</u>
	Less: Adjustment during the year	-	-
		<u>887,434</u>	<u>887,434</u>
	* Represents refund made by employees against different payment received from CRNPP project.		
15.0 Accrued Expenses			
	Opening Balance	943,280	919,500
	Addition During the year:	103,500	243,280
	TDS Payable	-	-
	Legal Fee Payable	-	57,500
	Revenue Stamp Payable	-	82,280
	Audit Fee Payable	103,500	103,500
		<u>1,046,780</u>	<u>1,162,780</u>
	Less: Adjustment during the year	243,280	219,500
		<u>803,500</u>	<u>943,280</u>



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Notes	Particulars	Amount in BDT	
		2020-2021	2019-2020
16.0	General & Administrative Expenses		
	Directors' Meeting Attendance Fees	3,141,046	3,448,149
	Salary & Allowance-Employee (Note:16.1)	518,020,008	295,975,816
	Hiring Charge	202,400	169,500
	Printing & Packaging Expenses	-	105,945
	Recruitment Expenses	10,744,963	10,950,475
	Promotion & Advertisement	622,663	75,000
	Meeting Expenses	1,872,772	2,114,477
	Honorarium / Professional Fees	9,115,706	7,969,280
	Audit Fee	103,500	103,500
	Bank Charges	206,711	130,254
	Festival & Ceremony Expenses	1,181,600	1,867,150
	Tour & Travelling Expenses	-	256,894
	Training Expenses (Local)	-	20,001
	Insurance Premium for Vehicles	2,136,056	2,649,033
	Safety Supplies	985,500	2,123,046
	Registration Fee for Vehicles	140,587	488,919
	Depreciation	9,627,408	9,144,087
	Office Expense & Stationary	183,557	-
	Vehicle Rent Expense	342,000	-
		558,626,477	337,591,526
16.1	Details of Salary & Allowances:		
	Basic Pay	273,389,537	175,792,924
	House Rent Allowance	121,110,158	69,228,656
	Medical Allowance	7,913,838	8,164,418
	Project Allowance	63,940,153	13,358,289
	Tiffin Allowance	166,712	61,709
	Festival Allowance	51,499,610	29,369,820
		518,020,008	295,975,816



NUCLEAR POWER PLANT COMPANY BANGLADESH LIMITED (NPCBL)

Property, Plant & Equipments For the Year Ended 30th June 2021

Annexure-A

Particulars	Cost			Rates %	Depreciation			Written Down Value
	Opening Balance at 01 July 2020	Addition	Closing Balance at 30 June 2021		Opening Balance at 01 July 2020	Charged during the year	Accumulated Depreciation	
1	2	3	4=2+3	5	6	7	8=6+7	9=4-8
Furniture & Office Equipment	77,929	945,275	1,023,204	10%	9,593	9,802	19,395	1,003,809
Motor Vehicles	95,483,100	-	95,483,100	10%	9,068,319	9,548,310	18,616,629	76,866,471
Digital Infrastructure	9,200	-	9,200	-	-	-	-	9,200
Computer & Accessories	346,479	-	346,479	20%	138,592	69,296	207,887	138,592
Medical Equipment & Furniture	-	436,900	436,900	20%	-	-	-	436,900
Medical Accessories	-	155,580	155,580	50%	-	-	-	155,580
As on 30 June 2021	95,916,708	1,537,755	97,454,463	-	9,216,503	9,627,408	18,843,911	78,610,552

For the Year Ended 30th June 2020

As on 30 June 2020	86,906,879	9,009,829	95,916,708	-	72,416	9,144,087	9,216,503	86,700,205
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