

Auditor's Report and Audited Financial Statements
Of
Telephone Shilpa Sangstha Limited
For the year ended 30 June 2025

Submitted by
Rahman Mostafa Alam & Co.
Chartered Accountants

Telephone Shilpa Sangstha Limited

For the year ended 30 June 2025

TABLE OF CONTENTS

SL No.	Particulars	Page No.
01	Auditor's Report	1-3
02	Statement of Financial Position	5
03	Statement of Profit or Loss and Other Comprehensive Income	6
04	Statement of Changes in Equity	7
05	Statement of Cash Flow	8
06	Notes to the Financial Statements	9-22
07	Annexure A	23-25
08	Annexure B	26



Independent Auditors' Report

To the Shareholders of Telephone Shilpa Sangstha Ltd.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Telephone Shilpa Sangstha Ltd.** (the Company), which comprise the Financial Position as at 30 June 2025 and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information disclosed in notes.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at 30 June 2025 and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act-1994, Income Tax Act-2023 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 ethical requirement 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.

Emphasis of Matter

Without qualifying our opinion, we would like to draw attention to the following matters:

1. Note 5 to the financial statements, which discloses that the entity holds six Fixed Deposit Receipts (FDRs) with Global Islami Bank PLC. Recent public news indicate that although certain banks have been brought under state ownership, they will continue to operate in a manner similar to private commercial banks.
2. Note 7 and 8, 16, 17 to the financial statements states that a portion of Accounts Receivable, Advance, Deposit and Pre-payments, Accounts Payables, Advance Receipts & Security Deposits has remained unchanged from the previous year, indicating that the balances were not recognized during the current period. Also during our audit, we sent balance confirmation letters to verify the outstanding receivables, payable, advance and FDR, however, several confirmation letters were returned due to incomplete or incorrect addresses, and no responses were received from the parties to whom the letters were successfully delivered.

Principal Office

Paramount Heights (7th Floor- D2 & C1)
65/2/1, Box Culvert Road, Purana Paltan, Dhaka-1000.
Phone : +88 02 223383449, 47122659, Cell : +88 01819 225339,
+88 01920 911976, Email : info@rmabd.com, rmadhaka@gmail.com

Panthapath Branch (Dhaka)

Fare Diya Complex, Flat No. 2/D, 2nd floor
11/8/F, Free School Street, Panthapath, Dhaka-1205.
Cell : +88 01821 893047
Email: infodhaka.rmabd@gmail.com
Web : www.rmabd.com

Agrabad Branch (Chattogram)

Al-Madina Tower, (6th floor), 88/89, Agrabad C/A,
Chattogram-4100. Phone : +88 02 333325314,
Cell : +88 01818 127520, +88 01819 225339
Email : rmactg@gmail.com



3. Note 4 to the accompanying financial statements, which states that the Prayer Hall under Property, Plant, and Equipment (PPE) has been recorded at a cost of Taka 647,083. However, depreciation amounting to Taka 1,696,724 was charged, and the same amount was shown as disposed of during the year to rectify the previous year's balance. This matter has been brought to management's attention for appropriate review
4. We draw attention to the fact that certain observations and recommendations have been communicated separately in the Management Letter.

Our opinion is not modified in respect of this matter.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Board's report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information.

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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, The Companies Act-1994, Income Tax Act-2023 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters 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.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statement.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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.

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants

Signature : 

Auditor's Name : Md. Shakhawat Hossain FCA, (Partner/ Enr no: 1930)

Date : 06 DEC 2025

Place : Dhaka

DVC : 25 12 06 1930AS547 659

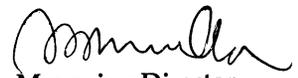
Telephone Shilpa Sangstha Limited
Statement of Financial Position
As at 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
Assets:			
Non-Current Assets			
Property, Plant and Equipment (Revaluation)	4	10,011,087,040	10,014,078,252
Property, Plant and Equipment (Cost)		175,544,324	180,493,508
		10,186,631,365	10,194,571,760
Non-Current Assets			
Fixed Deposits Receipt	5	466,418,012	591,706,680
		466,418,012	591,706,680
Current Assets			
Inventories	6	39,871,983	46,063,416
Accounts Receivables	7	83,815,868	143,662,871
Advance, Deposit and Pre-payments	8	122,389,553	51,036,087
Cash and Cash Equivalents	9	61,716,980	69,896,661
		307,794,384	310,659,034
Total Assets		10,960,843,761	11,096,937,475
Equity and Liabilities:			
Capital and Reserves			
Share Capital	10	86,824,000	86,824,000
Share Money Deposit	11	398	398
Capital Reserve	12	1,478,220	1,478,220
General Reserve	13	65,935,397	65,935,397
Revaluation Reserve	14	10,379,266,237	10,381,207,807
Retained Earnings	15	27,705,537	48,652,202
		10,561,209,789	10,584,098,024
Current Liabilities			
Accounts Payables	16	5,915,110	91,968,930
Advance Receipts & Security Deposits	17	356,597,323	387,217,530
Provision for Gratuity	18	3,000,000	3,805,574
Liability for Expenses	19	486,942	652,510
Provision for Corporate Tax	20	33,634,597	29,194,906
Total Liabilities		399,633,972	512,839,450
Total Equity And Liabilities		10,960,843,761	11,096,937,475

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


Company Secretary


Director


Managing Director

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

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants

Signature : 

Auditor's Name : Md. Shakhawat Hossain FCA, (Partner/Enr No: 1930)

Date : 06 DEC 2025

Place : Dhaka

DVC : 25 12 06 1930AS547 65 9

Telephone Shilpa Sangstha Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
Sales Revenue	21	164,480,373	356,994,450
Less: Cost of Goods Sold	22	(187,894,824)	(352,003,503)
Gross Profit		(23,414,451)	4,990,948
Less: Administrative Expenses	23	(65,428,190)	(72,192,419)
Less: Selling and Distribution Expenses	24	(3,750,323)	(4,227,858)
Total Operating Expenses		(69,178,513)	(76,420,277)
Operating Profit/ (Loss)		(92,592,964)	(71,429,330)
Less: Financial Expenses	25	(1,170,044)	(354,500)
Add: Non-Operating Income	26	81,518,561	77,888,883
Total Non-Operating Income		80,348,517	77,534,383
Net profit/ (Loss) before tax		(12,244,447)	6,105,054
Less: Provision for Income Tax		10,643,787	21,614,187
Net profit/ (Loss) after tax		(22,888,234)	(15,509,134)

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


Company Secretary


Director


Managing Director

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

Firm's Name : Rahman Mostafa Alam & Co., Chartered Accountants

Signature : 

Auditor's Name : Md. Shakhawat Hossain FCA, (Partner/Enr No: 1930)

Date : 06 DEC 2025

Place : Dhaka

DVC : 25 12 06 1930AS547 65 9

Telephone Shilpa Sangstha Limited
Statement of Changes in Equity
For the year ended 30 June 2025

Particulars	Share Capital	Share Money deposit	Capital reserve	General reserve	Revaluation reserve	Retained earnings	Total
Balance as at 01 July 2024	86,824,000	398	1,478,220	65,935,397	10,381,207,807	48,652,202	10,599,607,158
Transferred to retained earnings	-	-	-	-	(1,941,570)	1,941,570	-
Net loss after tax	-	-	-	-	-	(22,888,234)	(22,888,234)
Balance as at 30 June 2025	86,824,000	398	1,478,220	65,935,397	10,379,266,237	27,705,538	10,576,718,924

For the year ended 30 June 2024

Particulars	Share Capital	Share Money deposit	Capital reserve	General reserve	Revaluation reserve	Retained earnings	Total
Balance as at 01 July 2023	86,824,000	398	1,478,220	65,935,397	10,383,459,269	286,129,891	10,823,827,175
Transferred to retained earnings	-	-	-	-	(2,251,462)	2,251,462	-
Adjustment upto 2020-21	-	-	-	-	-	(118,111,873)	(118,111,873)
Adjustment for 2021-22	-	-	-	-	-	(8,994,273)	(8,994,273)
Adjustment for 2022-23	-	-	-	-	-	(97,113,870)	(97,113,870)
Net profit/(loss) after tax	-	-	-	-	-	(15,509,134)	(15,509,134)
Balance as at 30 June 2024	86,824,000	398	1,478,220	65,935,397	10,381,207,807	48,652,202	10,599,607,158

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

Heider
 Company Secretary

SD
 Director

Amunul
 Managing Director



Telephone Shilpa Sangstha Limited
Statement of Cash Flows
For the year ended 30 June 2025

Particulars	Note	Amount in Taka	
		30 June 2025	30 June 2024
Cash Flows from Operating Activities			
Collection from Customers and Others		305,845,933	430,653,934
Payment to Suppliers and Operating Expenses		(425,872,431)	(317,743,568)
Income Tax Paid		(12,271,808)	(23,428,864)
Net Cash (used in)/Provided from Operating Activities (A)		(132,298,306)	89,481,502
Cash Flows from Investing Activities			
Purchase of Property, Plant and Equipment		-	-
Sales of fixed assets		-	-
Investment in fixed deposits receipts-(FDR)		125,288,668	(298,961,680)
Net Cash used in Investing Activities (B)		125,288,668	(298,961,681)
Cash Flows from Financing Activities			
Bank Charge & Excise Duty		(1,170,044)	(354,500)
Net Cash provided from financing activities (C)		(1,170,044)	(354,500)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(8,179,682)	(209,834,678)
Add : Opening Cash and Cash Equivalents		69,896,661	279,731,339
Closing Cash and Cash Equivalents		61,716,980	69,896,661

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


Company Secretary


Director


Managing Director



Telephone Shilpa Sangstha Limited
Notes to the Financial Statement
For the year ended 30 June 2025

1 Introduction

1.1 Legal form of the company

TELEPHONE SHILPA SANGSTHA LIMITED ("the Company") was incorporated on 06 November 1967 as a public limited by shares under the Companies Act 1994; vide the incorporation certificate C-2913 issued by RJSC through the Ministry of Posts and Telecommunications, GOB.

1.2 Nature of business activities

The principal activities of the company are manufacturing/assembling Telephone sets, DOEL brand Laptop, Digital PABX, Telephone set, Smart Pre-paid Electric Meter etc. Currently the company actively thinking to develop its products in the line of current trends.

1.3 Statement of compliance with laws and regulations

The financial statements have been prepared in compliance with International Financial Reporting Standard (IFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

1.4 Structure, content and presentation of financial statements

Being the general purpose of financial statements, the presentation of these financial statements are in accordance with the guidelines provided by IAS 1. Presentation of Financial Statements/and the Securities and Exchange rules 1987 requirements.

1.5 Reporting period

The financial statements of the company have been prepared for the period of one year covering from 01 July 2024 to 30 June 2025.

2 Basis of preparation

2.1 Statement of compliance

The financial statements of the Company has been prepared in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994 and other applicable laws and regulations.

The following IASs & IFRSs are applicable for the financial statements for the year under review:

IAS - 1	Presentation of Financial Statements
IAS - 7	Statement of Cash Flows
IAS - 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS - 10	Events After the Reporting Period
IAS - 12	Income Taxes
IAS - 16	Property, Plant and Equipment
IAS - 21	The effect of changes in foreign exchange rates
IAS - 32	Financial instrument (presentation)
IAS - 36	Impairment of Asset
IAS - 37	Provisions, Contingent Liabilities and Contingent Assets
IAS - 38	Intangible Assets
IFRS- 9	Financial instrument
IFRS- 15	Revenue from contracts with customers



2.2 Other law and regulatory compliances

The Company is required to comply with the following major laws and regulations along with the Companies Act 1994

Income Tax Act 2023

The VAT & SD Act, 2012

The VAT & SD Rules, 2016

The Customs Act, 2023

Foreign Exchange Regulation Act 1947

2.3 Basis of measurement

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

2.4 Use of estimates and judgments

The preparation of financial statements in conformity with IFRS 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. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described in the following notes:

3 Significant Accounting Policies

The accounting policies in respect of material items of financial statements have been set out below:

3.01 Accounting Convention & Basis

The financial statements have been prepared in accordance with the applicable International Financial Reporting Standards (IFRSs) as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) based on International Financial Reporting Standards (IFRSs).

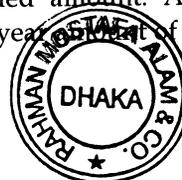
3.02 Property, plant and Equipment Recognition and measurement

Property, plant and equipment are capitalized at cost of acquisition in compliance with the requirements of IAS 16: Property, Plant and Equipment.

Depreciation on property, plant and equipment

Land & land development Building & other Machineries and Furniture & Fixtures are stated at valuation less accumulated depreciation. Mobile Battery Plant, TSS Digital meter plant and Laptop plant in TSS plant have been shown at cost less accumulated depreciation. In 2015-2016 property, plant & equipment was shown at valuation amount without considering accumulated depreciation and depreciation reserve fund was maintained. In 2017 depreciation reserve fund has been transferred to general reserve fund and given impact from 2016. Land & land development, Building & other machineries and Furniture & Fixtures has been revalued Tk.9,955,750,381 on 27.09.2010 by M/S. M.A Fazal & Co. chartered accountants. The depreciation has been charged on reducing balance method as per standard accounting practice. The rates of depreciation charged is stated in Annexure-A.

Depreciation has been charged during the year on revalued amount. As a results the difference depreciation between revalued and historical cost during the year amount of Taka 19,41,570.00 has been transferred to retained earnings from revaluation reserve.



3.03 Revenue recognition

Revenue is recognised as per IFRS 15 Revenue from contracts with customers.

The company has applied IFRS 15 Revenue from contracts with customers. The company recognises as revenue the amount that reflects the consideration to which the company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, IFRS 15 establishes a five-step model as follows:

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

Considering the five steps model, the company recognises revenue when (or as) the company satisfies a performance obligation by transferring a promised good or services to a customer. Goods or services are considered as transferred when (or as) the customer obtains control of that goods or services. Revenue from sale of goods or services is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts.

3.04 Inventories

Stock of Finished Goods

Stock of Finished Goods have been valued as per IAS - 2.

Stock of Raw Materials

Stock of Raw Materials and Stores and Spares have been valued as per IAS-2

3.05 Cash and Cash Equivalents

Cash in hand and cash at banks have been considered as cash and cash equivalents for the preparation of these financial statements, which were held and available for use by the company without any restriction and there was insignificant risk of changes in value of the same.

3.06 Deferred Tax

Deferred tax refers to either a positive (asset) or negative (liability) entry on a company's balance sheet regarding tax owed or overpaid due to temporary differences. Deferred tax can fall into one or two categories. Deferred tax liabilities, and deferred tax assets. Both will appear as entries on a balance sheet and represent the negative and positive amounts of tax owed. Note that there can be one without the other - a company can have only deferred tax liability or deferred tax assets.

TSSL follows the tax rates as per the third schedule of Income Tax Act 2023 and there is no difference arises between tax depreciation and accounting depreciation and there is no other reportable temporary differences. Therefore, TSSL did not consider deferred tax accounting in preparing those financial statements.

3.07 Statement of Cash Flows

The Statement of Cash Flows has been prepared in accordance with the requirements of IAS 7: Cash Flows Statement, under the Direct Method.

3.08 Accrued expense and other payable

Liabilities are recognized for the goods and services received, whether paid or not for those goods and services. Payables are not interest bearing and are stated at their nominal value.

3.09 Going concern

The company has adequate resources to continue in operation for the foreseeable future. For this reason



the Directors continue to adopt going concern basis in preparing the financial statements.

3.10 Financial instruments

Non-derivative financial instruments comprise accounts and other receivables, cash and cash equivalents, borrowings and other payables are shown at transaction cost.

3.11 Contingent Liabilities

The Company has contingent liabilities amounting Tk 28,07,03,720.00 for which TSS issued Bank Guarantee/Performance Security against Purchase/Work orders to its client through Mercantile Bank, Elephant Road Branch.

3.12 Capital expenditure commitment

There was no material capital expenditure authorized by the Board and not contracted for the year ended 30 June 2025.

3.13 General

- i) Figures have been rounded off to the nearest Taka.
- ii) Previous year's figures have been rearranged, wherever considered necessary to conform to current year's presentation.



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
4	Property plant & Equipment (Revaluation Model)		
	Opening Balance	10,026,040,168	10,026,040,168
	Add: Addition during the year	647,083	-
	Less: Disposal/ Adjustment during the year	-	-
	Closing Balance	10,026,687,251	10,026,040,168
	Accumulated Depreciation		
	Opening Balance	11,961,917	9,710,455
	Add: Charged during the year	1,941,570	2,251,462
	Less: Disposal/ Adjustment during the year	(1,696,724)	-
	Closing Balance	15,600,211	11,961,917
	Written down value	10,011,087,040	10,014,078,252
	Property Plant & Equipment (Cost Model)		
	Opening Balance	351,125,400	351,125,400
	Add: Addition during the year	-	-
	Less: Disposal/ Adjustment during the year	647,083	-
	Closing Balance	350,478,317	351,125,400
	Accumulated Depreciation		
	Opening Balance	170,631,892	163,151,073
	Add: Charged during the year	5,998,825	7,480,819
	Less: Disposal/ Adjustment during the year	1,696,724	-
	Closing Balance	174,933,993	170,631,892
	Written down value	175,544,324	180,493,508
5	Fixed Deposits Receipt (Detailed Annexure B)		
	Opening Balance	591,706,680	292,745,000
	Add: Addition during the year	275,000,000	546,554,000
	Add: Interest received and re-invested	43,432,422	25,667,565
	Less: Encashment during the year	443,721,090	273,259,885
	Closing Balance	466,418,012	591,706,680
6	Inventories		
	Raw material-General	232,490	232,490
	Raw material-Ferrous	1,722,651	1,722,651
	Raw material-Moulding	7,625,542	7,625,542
	Finished goods	30,291,300	36,482,733
	Total	39,871,983	46,063,416
	** Above inventories have been valued at cost and taken up by the management.		
7	Receivables		
	Trade receivables (Note 7.1)	65,493,059	105,722,889
	Other receivables (Note 7.2)	18,322,810	37,939,983
	Total	83,815,868	143,662,871



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)

7.1 Trade Receivables

Active Digital Meter & Instrument Limited	283,772	-
Additional District Commissioner, Moulavibazar	41,000	41,000
AIG (E&T), Police H/Q .	-	52,785
AIG (Telecom), Razarbag .	-	25,008
Anti Corruption Commission Bangladesh	276,000	-
Bangabandhu Sheikh Mujib Agricultural University	330,662	-
Banggabhaban	846,800	846,800
Bangladesh Academy for Rural Development	-	206,286
Bangladesh Agriculture Research Institute.	746,171	617,679
Bangladesh Forest Industries Development Corporation	-	82,651
Bangladesh Gas Field Bakhrabad	307,978	-
Bangladesh Institute of Management	900	109,306
Bangladesh Jute Research Institute	112,500	464,213
Bangladesh National Parliament	-	1,635,041
Bangladesh Public Service Commission	242,000	488,000
Bangladesh Shipping Corporation	-	12,000
Bangladesh Submarin Cable Company Ltd	-	415,825
Bangladesh Television, Chottogram	96,200	-
BCS Admin Academy	39,600	168,650
BD National Scientific & Tech. Documentation Centre	-	12,600
BD, Police H/Q	-	17,264
BKSP, Savar	44,364	44,364
BSEC, Karonbazar	99,700	86,700
Bureau of Non-Formal Education	-	458,594
Central Ordinance Depot (COD)	96,832	96,832
Chattogram Urea Fertilizer	300,000	-
Chattogram Medical College	97,700	97,700
Chattogram Power Station	-	7,358
Department of Information and Communication Tec.	-	183,530
Department of Telecommunication (DoT)	-	304,210
Dhaka Electric Supply Company (DESCO) .	58,157,856	78,925,696
Di-Ammonium Phosphate Fertilizer Co.	160,633	160,633
Eastern Refinery Ltd.	-	555,621
Election Commission	33,500	33,500
Energy Regulatory Commission	-	9,200
Fire Service & Civil Defence, Rajshahi	106,168	106,168
Gonobhaban	87,473	87,473
GPO, Dhaka	-	22,234
Hazi Danesh Science & Technology University	35,650	35,650
Implementation Monitoring and Evaluation Division	110,400	110,400
Jatio Muktijoddha Council (JAMUKA)	2,200	2,200
Jibon Bima Corporation	51,347	51,347
Kailashilla Gas Field, Sylhet	62,724	-
Khulna Agricultural University	-	1,284,850
Mailing Operator & Courier Service Licsing Authority	23,530	23,530
Medical Education And Family Welfare Division	-	163,809
Medical Health Division	79,436	119,363
Micro Credit Regulatory Authority	83,460	83,460
Ministry of Fisheries & Animal	65,965	-
Ministry of Home Affairs	635,923	313,087



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
	Ministry of Land	82,800	82,800
	Ministry of Law	248,798	29,500
	M/O. Road Transport & Bridges	10,930	90,938
	National Human Rights Commission BD	43,550	33,500
	National Institute of Mass Communication	52,093	52,093
	Noakhali Science & Technology University	21,909	-
	Padma Oil Company Ltd	-	48,000
	Patuakhali Science & , Technology University	13,341	13,341
	Posts & Telecommunications Division (PTD)	79,435	618,570
	Rangpur Medical College Hospital	61,540	61,540
	Rupantarita Prakritik Gas Co. Ltd., Dhaka	-	23,373
	Sir Salimullah Medical College	105,127	105,127
	Sonali Bank Ltd, Principal Office, Dhaka	648,864	-
	Sylhet Gas Field Ltd.	293,728	303,903
	Teletalk Bangladesh Ltd	-	15,067,025
	Titas Gas Transmission & Distribution Co. Ltd	172,500	417,815
	TSP Complex, Chattogram	-	212,747
	Total	65,493,059	105,722,889
7.2	Other Receivables		
	BTCL SDH Mux/Multiplexer	-	21,588,067
	Interest receivables on FDR	18,322,810	16,351,916
	Total	18,322,810	37,939,983
8	Advance, Deposit and Prepayments		
	Advance to suppliers & partners (Note 8.1)	112,470,581	30,585,514
	Security deposits to customers (Note 8.2)	569,691	569,691
	Other advances & deposits (Note 8.3)	253,830	253,830
	Advance income tax (Note 8.4)	6,067,713	-
	Advance to employees against salaries	2,695,639	2,144,690
	Advance to employees for office travelling	-	5,000
	Advance to employees for works	332,099	692,587
	VAT current account	-	16,784,775
	Total	122,389,553	51,036,087
8.1	Advance to Suppliers & Partners		
	Active Digital Meter & Instrument	87,210,733	5,325,665
	Royal Bengal Battery Ltd (RBBL)	976,801	976,801
	Techno Trade Engineering Ltd	18,539,009	18,539,009
	Bangladesh Cable Shilpa Ltd.	266,952	266,952
	Build Trade Engineering	4,147,000	4,147,000
	Communication System Ltd.	770,000	770,000
	Huawei Technology BD Ltd	560,086	560,086
	Total	112,470,581	30,585,513
8.2	Security Deposits to Customers		
	Defense savings certificate	1,000	1,000
	Dhaka Electric Supply Co	11,757	11,757
	AOTR	500	500
	Titas Gas Distribution Company Limited	74,410	74,410
	Bangladesh Oxygen Ltd.	59,148	59,148
	Sr. A. O. Collection (Tender earnest money)	150,850	150,850



Note	Particulars	Amount in Taka			
		30 June 2025	30 June 2024 (Restated)		
	Director Procurement (Security money-fax machine)	272,026	272,026		
	Total	569,691	569,691		
8.3	Other Advances & Deposits				
	Advance revenue stamp	2,830	2,830		
	Investment Corporation of Bangladesh (ICB)	200,000	200,000		
	Solar Panel	51,000	51,000		
	Total	253,830	253,830		
8.4	Advance Income Tax				
	Opening Balance	-	226,287,691		
	Add: Addition during the year (8.4.1)	17,292,048	14,292,358		
	Sub-Total	17,292,048	240,580,049		
	Less: Adjustment up to 2020-21	-	118,111,873		
	Less: Adjustment 2021-22	-	8,994,273		
	Less: Adjustment 2022-23	-	97,113,870		
	Less: Adjustment during the year	11,224,335	16,360,031		
	Total	6,067,713	-		
8.4.1	AIT addition during the year				
	Add: AIT on FDR	10,530,688	-		
	Add: AIT on Bank Interest	113,099	-		
	Add: AIT on Sales	6,648,261	-		
	Total	17,292,048	-		
9	Cash and Cash Equivalents				
	Cash in Hand	151,763	1,074,569		
	Cash at Bank :				
	Sonali Bank PLC SR Br. STD (A/C No: 0101110000001)	2,766,520	50,953,463		
	Mercantile Bank PLC (A/C No. 1131000021487)	58,797,696	17,357,025		
	ICB, Uttara Br. (BOID-1204330076927778)	1,000	447,945		
	NRB Bank SND (A/C No. 106)	-	63,658		
	Total	61,716,980	69,896,661		
10	Share Capital				
	Authorized Capital				
	5000000 Ordinary Shares of Tk 1000 each	5,000,000,000	5,000,000,000		
	Issued Subscribed and Paid up Capital :				
	The paid-up capital of the company has been contributed by the following persons/Organizations :				
SL	Name of Shareholders	No. of Shares	Face Value	Amount	Amount
1	GOB through Secretary, MOPT	86,812	1,000	86,812,000	86,812,000
2	Director TSS & JS MOF	2	1,000	2,000	2,000
3	Director TSS & JS MOPT	2	1,000	2,000	2,000
4	Director TSS & M.D BTCL	2	1,000	2,000	2,000
5	Director TSS & M.D TBL	2	1,000	2,000	2,000
6	Managing Director TSS	2	1,000	2,000	2,000
7	Director TSS & Council Member ICAB	2	1,000	2,000	2,000
	Total	86,824		86,824,000	86,824,000



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
11	Share Money Deposit	398	398
12	Capital Reserve	1,478,220	1,478,220
13	General Reserve	65,935,397	65,935,397
14	Revaluation Reserve		
	Opening Balance	10,381,207,807	10,383,459,269
	Disposal of Revalued Asset	-	-
	Transferred to Retained Earnings	(1,941,570)	(2,251,462)
	Total	10,379,266,237	10,381,207,807
15	Retained Earnings		
	Opening Balance	48,652,202	286,129,891
	Transfer from Revaluation Reserve	1,941,570	2,251,462
	Net Profit/(Loss) After Tax	(22,888,234)	(15,509,134)
	Adjustment upto 2020-21	-	(118,111,873)
	Adjustment for 2021-22	-	(8,994,273)
	Adjustment for 2022-23	-	(97,113,870)
	Total	27,705,538	48,652,202
16	Accounts Payable		
	Trade Payables (Note 16.1)	5,914,830	36,649,592
	Other Payables (Note 16.2)	280	55,319,338
	Total	5,915,110	91,968,930
16.1	Trade Payables		
	ARA Technologies Ltd.	-	797,178
	Azad Power Engineering Company	7,378	-
	Chief General Manager, OTR, Dhaka.	9,096	-
	C.M. Servicing Station LTD.	26,553	-
	Cottonwood Enterprise	-	1,430,866
	Communication System Ltd.	5,259,930	28,919,970
	Daily Observer	16,302	-
	Dhaka Electric Supply Co. Ltd.	315,003	422,826
	Enviro Filling Station Ltd.	240,068	285,991
	Titas Gas Transmission & Distribution Co. Ltd	-	26,391
	TUV SUD Bangladesh (Pvt) Ltd	40,500	-
	Walton Digi-Tech Industries Ltd	-	4,586,370
	Walton Hi-Tech Industries PLC	-	180,000
	Total	5,914,830	36,649,592
16.2	Other Payables		
	Provision for Optical Network Unit	-	55,225,534
	Tax deducted at source	-	26,721
	Union Subscription	280	280
	VAT deducted from suppliers bill	-	66,803
	Total	280	55,319,338
17	Advance Receipts & Security Deposits		
	Bangladesh Telecommunications Company Ltd.	302,509,230	332,410,297
	Colour Bangla IT and Multimedia	19,257	19,257



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
	DESCO	5,000,000	5,000,000
	Flora Ltd.	36,400	36,400
	IT Future BD	8,280	8,280
	M/S Eshita Enterprise	15,000	15,000
	Nabiha Computer & Telecom	85,900	85,900
	Square Trading Corporation	5,372	5,372
	Walton Digi-Tech Industries Ltd.	48,732,086	49,133,716
	Bangladesh Domestic Data Services Ltd	-	317,510
	Cottonwood Enterprise	133,000	133,000
	Saba International	17,200	17,200
	Sarker Enterprise	30,458	30,458
	Star Tech Ltd.	5,140	5,140
	Total	356,597,323	387,217,530
18	Provision for Gratuity		
	Opening balance	3,805,574	14,998,355
	Add: Addition during the year	3,000,000	3,805,574
	Sub-Total	6,805,574	18,803,929
	Less: Paid during the year	3,805,574	14,998,355
	Total	3,000,000	3,805,574
19	Liability for Expenses		
	Provision for audit fees	143,750	149,500
	BTCL Officer's deduction/benevolent fund	27,200	-
	Claims on insurance	145,704	145,704
	Payable salaries	170,288	257,306
	Provision for welfare fund	-	100,000
	Total	486,942	652,510
20	Provision for Corporation Tax		
	Year wise provision balance		
	2015 - 2016	10,285,430	4,274,679
	2016 - 2017	16,096,547	13,890,639
	2019 - 2020	8,924,348	
	2021 - 2022	8,180,612	8,180,612
	2022 - 2023	3,755,622	3,755,622
	2023 - 2024	21,614,187	21,614,187
	2024 - 2025	10,643,787	-
	Sub-Total	79,500,533	51,715,739
	Adjustment in Current Year		
	2013 - 2014	-	(6,136,506)
	2015 - 2016	(22,150,297)	(3,000,000)
	2016 - 2017	(10,507,142)	-
	2019 - 2020	(8,924,348)	-
	2023 - 2024	(4,284,148)	(13,384,327)
	Sub-Total	(45,865,935)	(22,520,833)
	Total	33,634,598	29,194,906
21	Sales Revenue/Turnover		
	Telephone Set Repairs	8,696	134,291
	Smart Digital Electric Meter	145,417,877	248,809,087



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
	Digital PABX	1,578,356	41,379,156
	Laptop/Desktop Computer	2,447,987	14,751,335
	Laptop Accessories (Pen drive, Mouse, Scanner)	115,528	58,040
	PABX Maintenance	8,018,732	17,718,865
	PABX Spares Parts	1,812,739	1,679,098
	Telecom Equipment	-	28,467,590
	Telephone Sets	9,658,599	13,399,567
	Sub-Total	169,058,514	366,397,029
	Less: Value Added Tax (VAT)	(4,578,142)	(9,402,579)
	Total	164,480,373	356,994,450
22	Cost of Goods Sold		
	Material Consumption (Note 22.1)	150,793,930	314,836,678
	Direct Wages (Note 22.2)	8,572,749	8,854,353
	Prime Cost	159,366,679	323,691,030
	Add. Factory overhead (Note 22.3)	22,336,712	26,287,113
	Add: Opening stock of raw materials	232,490	232,490
	Add: Opening stock of Raw material-Ferrous	1,722,651	1,722,651
	Add: Opening stock of Raw material-Moulding	7,625,542	7,625,542
	Add: Opening stock of work in process	-	-
	Sub-Total	191,284,073	359,558,825
	Less: Closing stock of raw materials	232,490	232,490
	Less: Closing stock of Raw material-Ferrous	1,722,651	1,722,651
	Less: Closing stock of Raw material-Moulding	7,625,542	7,625,542
	Less: Closing stock of work in process	-	-
	Cost of Goods Manufactured	181,703,391	349,978,143
	Add: Opening finished goods	36,482,733	38,508,093
	Sub-Total	218,186,124	388,486,236
	Less: Closing finished goods	30,291,300	36,482,733
	Total	187,894,824	352,003,503
22.1	Material Consumption		
	Cost of Smart Digital Electric Meter	139,601,161	238,856,724
	Cost of Digital PABX	3,717,248	30,120,048
	Cost of Laptop/Desktop	166,650	4,106,886
	Cost of Laptop Accessories (Printer, Mouse, Scanner)	-	398,940
	Cost of PABX Maintenance	1,246,391	10,399,557
	Cost of Spare Parts	131,940	762,000
	Cost of TAB	-	36,995
	Cost of Telecom Equipment	24,000	23,596,952
	Cost of Telephone Sets	5,906,540	6,543,626
	Cost of Wi-Fi Router/Server System	-	14,950
	Total	150,793,930	314,836,678
22.2	Direct Wages		
	Production wages	3,716,845	3,839,736
	Overtime	340,216	237,699
	Festival bonus	1,068,221	1,087,366
	Medical allowance	479,886	520,900
	Food allowance	59,449	63,710
	House rent allowance	2,792,394	2,980,900
	Conveyance allowance	73,949	79,528



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
	Washing allowance	41,790	44,516
	Total	8,572,749	8,854,353
22.3	Factory Overhead		
	Ansar salary/ festival bonus	1,978,480	3,565,375
	Basic pay (Staff-PABX & PSTN)	4,258,901	4,475,337
	Factory cleaning	75,692	66,080
	Wages (casual staff)	2,533,136	3,055,220
	Overtime	415,819	290,521
	Festival bonus	1,305,604	1,329,003
	Medical allowance	586,527	636,655
	Food allowance	72,660	77,867
	House rent allowance	3,412,926	3,643,322
	Conveyance allowance	90,382	97,200
	Washing allowance	51,076	54,408
	Maintenance of building	166,047	211,702
	Maintenance of vehicle	151,820	160,328
	Power supply maintenance	93,856	77,405
	Electricity gas and energy	1,565,969	1,635,466
	Printing & office stationery	7,034	85,336
	Travelling expenses others	12,505	13,293
	Depreciation	5,558,276	6,812,596
	Total	22,336,712	26,287,113
23	Administrative Expenses		
	Employee Expenses (Note 23.1)	53,533,772	59,414,171
	Office Expenses (Note 23.2)	11,894,418	12,778,248
	Total	65,428,190	72,192,419
23.1	Employee Expenses		
	Basic pay (Staff-Computer & Devices)	10,146,854	10,450,941
	Basic pay (Staff-HR&W)	5,302,161	5,559,327
	Charge allowance	-	137,200
	Indirect wages (Various Divisions)	3,332,619	4,213,414
	Company allowance/special allowance	274,868	436,016
	CPF contribution	2,580,808	2,576,482
	Education allowance	440,001	480,468
	Gratuity fund	3,000,000	3,805,574
	Group insurance	333,025	356,206
	Leave encashment	353,423	2,635,041
	New bangla year allowance	615,227	595,735
	Rest & recreation leave	935,226	797,316
	Special incentive/allowance	2,046,423	2,192,777
	Uniform & liveries	45,990	24,860
	Basic pay (Officers)	7,940,800	8,437,425
	Overtime	1,134,053	792,329
	Festival bonus	3,560,737	3,624,553
	Medical allowance	1,599,620	1,736,332
	Food allowance	198,164	212,365
	House rent allowance	9,307,979	9,936,332
	Conveyance allowance	246,496	265,092
	Washing allowance	139,299	148,385



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
	Sub-Total	53,533,772	59,414,171
23.2	Office Expenses		
	Advertisement	85,099	111,762
	AGM expenses	258,420	247,905
	Professional Fees	143,750	149,500
	Board Directors Honorarium	286,000	303,400
	Company return submission fees	-	4,561
	Conveyance/travelling (PABX,PSTN & Comp. Devices)	128,505	83,071
	Cultural & religious function	15,495	-
	Entertainment	152,056	170,435
	Entertainment BoD	146,990	150,460
	Fire brigade/company license fees/trade marks etc.	220,575	29,494
	Fire fighting/ gas filling	-	31,620
	Gardening and tree plantation	25,047	34,196
	Honorarium to employee/misc. committee meeting	148,250	81,000
	Land development & others maintenance	-	3,485
	Land tax/revenue	405,795	15,360
	Legal expenses	325,895	100,330
	Medical expenses (accidental)	-	4,315
	Miscellaneous Expenses	40,678	4,349
	Modernization project of TSS expenses	-	108,300
	Mtc. furniture computer & fix/ decoration showroom	44,107	29,866
	Mtc. Of general Tools	109,690	
	Mtc. Air Condition	6,500	65,930
	Mtc. of inventory & office equipment	59,390	74,321
	Mtc. tools & other devices	91,845	30,500
	Municipal tax	534,716	362,418
	National day celebration	61,820	280,513
	Office stationery	128,762	142,592
	Office supplies	82,964	76,471
	Periodicals & newspaper	25,323	32,928
	Photostat	1,575	-
	Postage & courier	1,395	8,476
	Recruitment Expenses	-	36,000
	Sundry tax expenses	27,400	15,341
	Telephone, Mobile & Internet	689,608	790,354
	Training & Manpower dev.	117,600	129,920
	Vehicle Fuel/CNG	1,670,487	1,980,165
	Vehicle Rent & Services	-	255,650
	Vehicle Tax	108,302	55,023
	Welfare & Charity (Others)	-	199,204
	Maintenance of building	387,443	493,970
	Maintenance of vehicle	354,248	374,098
	Power supply maintenance	218,997	180,611
	Electricity Gas and Energy	2,348,954	2,453,198
	Printing & Office stationery	8,598	104,300
	Travelling expenses others	50,022	53,172
	Depreciation	2,382,118	2,919,684
	Sub-Total	11,894,418	12,778,248

24 Selling and Distribution Expenses



Note	Particulars	Amount in Taka	
		30 June 2025	30 June 2024 (Restated)
	Basic Pay (Staff-Marketing, Sales & Services)	3,038,901	3,465,976
	Marketing and Promotional Materials	311,300	57,371
	Sales center rent/decoration/maintenance	373,517	657,081
	Tiffin & Refreshment	-	3,960
	Travelling & Conveyance (Marketing)	26,605	43,470
	Total	3,750,323	4,227,858
25	Financial Expenses		
	Bank Charge of FDR	638,795	195,115
	Bank Charge of Saving Accounts	531,249	159,385
	Total	1,170,044	354,500
26	Non Operating Income		
	Interest received from FDR	38,164,308	23,800,448
	Interest received from Saving Accounts	18,972,027	17,739,162
	Tender Documents	140,000	-
	Interest from Pay Advance	113,375	217,257
	Rental Income	18,755,374	34,806,703
	Scrap Sale and Others	5,373,477	1,325,313
	Total	81,518,561	77,888,883
28	Status of Pending Income Tax Assessment		
	Income year	Assessment year	Claim Amount
	2015-2016	2016-2017	Tk 41,141,717
	2016-2017	2017-2018	Tk 42,028,569
			Reference case file to High Court Division



Property plant & equipment (Revaluation Model)

Sl.	PARTICULARS	Revaluation				Dep. Rate %	DEPRECIATION				WDV as on 30.06.2025	
		Balance as on 01.07.2024	Addition in the year	Disposal in the year	Balance as on 30.06.2025		Balance as on 01.07.2024	Charged for the year	Disposal in the year	Balance as on 30.06.2025		
1	Land & Land Development											
	Factory Area	4,526,655,166	-	-	4,526,655,166	-	-	-	-	-	-	4,526,655,166
	Residential Area	5,449,653,876	-	-	5,449,653,876	-	-	-	-	-	-	5,449,653,876
	Sub-total	9,976,309,042	-	-	9,976,309,042	-	-	-	-	-	-	9,976,309,042
2	Building Construction											
	Roads & Walls	5,461,844	-	-	5,461,844	0.05	532,530	246,466	-	778,995	-	4,682,848
	Sewerage and Drains	2,230,682	-	-	2,230,682	0.05	217,492	100,660	-	318,151	-	1,912,531
	Factory Building	18,592,506	-	-	18,592,506	0.05	1,909,924	834,129	-	2,744,053	-	15,848,453
	Residential Building	8,187,284	-	-	8,187,284	0.05	798,260	369,451	-	1,167,711	-	7,019,573
	Prayer Hall	2,952,917	647,083	-	3,600,000	0.05	287,909	48,414	(1,696,724)	2,033,047	-	1,566,953
	Factory Elec. Installation	1,474,991	-	-	1,474,991	0.05	143,812	66,559	-	210,371	-	1,264,620
	Sub-total	38,900,224	647,083	-	39,547,307	-	3,889,927	1,665,678	(1,696,724)	7,252,329	-	32,294,978
3	Equipment of PSTN Plant											
	Equipment of PSTN Plant	10,820,390	-	-	10,820,390	0.10	8,069,992	275,040	-	8,345,032	-	2,475,358
	Sub-total	10,820,390	-	-	10,820,390	-	8,069,992	275,040	-	8,345,032	-	2,475,358
	Furniture & Fixtures											
	Fire Fighting Equipment	10,512	-	-	10,512	0.10	1,997	851	-	2,849	-	7,663
	Sub-total	10,512	-	-	10,512	-	1,997	851	-	2,849	-	7,663
	Total as at 30 June 2025	10,026,040,168	647,083	-	10,026,687,251	-	11,961,917	1,941,570	(1,696,724)	15,600,210	-	10,011,087,041
	Total as at 30 June 2024	10,026,040,168	-	-	10,026,040,168	-	9,710,455	2,251,462	-	11,961,917	-	10,014,078,251



Property plant & equipment (Cost Model)

Annexure-A

Sl.	PARTICULARS	COST				Dep. Rate %	DEPRECIATION				WDV as on 30.06.2025	
		Balance as on 01.07.2024	Addition in the year	Disposal in the year	Balance as on 30.06.2025		Balance as on 01.07.2024	Charged for the year	Disposal in the year	Balance as on 30.06.2025		
1	Land & Land Development											
	Factory Area	85,685,569	-	-	85,685,569	-	-	-	-	-	-	85,685,569
	Residential Area	23,074,302	-	-	23,074,302	-	-	-	-	-	-	23,074,302
	Sub-total	108,759,871	-	-	108,759,871	-	-	-	-	-	-	108,759,871
2	Building Construction											
	Roads & Walls	17,863,843	-	-	17,863,843	0.05	7,680,865	509,149	-	8,190,014	-	9,673,829
	Sewerage & Drains	3,434,292	-	-	3,434,292	0.05	2,335,297	54,950	-	2,390,246	-	1,044,046
	Factory Building	63,967,850	-	-	63,967,850	0.05	41,996,165	1,098,584	-	43,094,749	-	20,873,101
	Bonded Warehouse	1,219,226	-	-	1,219,226	0.05	654,368	28,243	-	682,611	-	536,615
	Residential Building	8,855,919	-	-	8,855,919	0.05	8,156,440	34,974	-	8,191,414	-	664,505
	Prayer Hall	647,083	0	647,083	-	0.05	1,696,724	-	-	1,696,724	-	-
	Factory Elec. Installation	17,329,686	-	-	17,329,686	0.05	9,709,618	381,003	-	10,090,621	-	7,239,065
	Interior Decoration	1,857,758	-	-	1,857,758	0.10	352,974	150,478	-	503,452	-	1,354,306
	Sub-total	115,175,657	-	647,083	114,528,574		72,582,450	2,257,382	1,696,724	73,143,107		41,385,466
3	Plant, Machinery & Equipment											
	Production Machinery	4,673,116	-	-	4,673,116	0.18	4,434,986	42,863	-	4,477,849	-	195,267
	Sub-total	4,673,116	-	-	4,673,116		4,434,986	42,863	-	4,477,849	-	195,267
4	TSS Plant											
	Mobile Battery Plant	15,506,203	-	-	15,506,203	0.10	12,605,964	290,024	-	12,895,988	-	2,610,215
	TSS Digital Meter Plant	10,533,462	-	-	10,533,462	0.10	8,123,744	240,972	-	8,364,716	-	2,168,746
	Laptop-Plant	38,900,990	-	-	38,900,990	0.10	30,001,691	889,930	-	30,891,621	-	8,009,369
	Sub-total	64,940,655	-	-	64,940,655		50,731,399	1,420,926	-	52,152,325	-	12,788,330
5	Tools, Equipment & Moulds											
	Special Tools	6,784,302	-	-	6,784,302	0.15	6,191,664	88,896	-	6,280,560	-	503,742
	Testing Equipment	948,829	-	-	948,829	0.15	865,945	12,433	-	878,377	-	70,452
	Moulds	14,714	-	-	14,714	0.30	14,713	0	-	14,713	-	1
	Drawing Equipment	8,687	-	-	8,687	0.15	8,686	0	-	8,686	-	1
	Gen. Machinery Equipment	353,804	-	-	353,804	0.15	252,643	15,174	-	267,817	-	85,987
	Work Shop Equipment	2,382,061	-	-	2,382,061	0.10	510,270	187,179	-	697,449	-	1,684,612
	Sub-total	10,492,397	-	-	10,492,397		7,843,920	303,682	-	8,147,602	-	2,344,795



6	Motor Vehicles	29,997,558	-	-	29,997,558	0.20	23,204,554	1,358,601	-	24,563,155	5,434,403
	Sub-total	29,997,558	-	-	29,997,558	0	23,204,554	1,358,601	-	24,563,155	5,434,403
7	Office Equipment										
	Office Machinery Equipment	2,562,910	-	-	2,562,910	0.15	2,316,193	37,008	-	2,353,200	209,710
	Computer	3,785,971	-	-	3,785,971	0.15	3,164,124	93,277	-	3,257,401	528,570
	Tally Software	128,000	-	-	128,000	0.15	79,725	7,241	-	86,966	41,034
	Sub-total	6,476,881	-	-	6,476,881		5,560,042	137,526	-	5,697,567	779,314
8	Furniture & Fixtures										
	Office Furniture	5,048,616	-	-	5,048,616	0.10	2,176,387	287,223	-	2,463,610	2,585,006
	Residential Furniture	442,587	-	-	442,587	0.10	238,944	20,364	-	259,308	183,279
	Electric Fans	118,677	-	-	118,677	0.10	93,854	2,482	-	96,336	22,341
	Air Conditioner	3,742,645	-	-	3,742,645	0.15	2,892,980	127,450	-	3,020,429	722,216
	Canteen Equipment	57,810	-	-	57,810	0.15	50,892	1,038	-	51,930	5,880
	Residential Elect. Equipment	111,399	-	-	111,399	0.15	93,812	2,638	-	96,450	14,949
	Gas Installation	121,272	-	-	121,272	0.10	96,303	2,497	-	98,800	22,472
	Telephone Installation	361,828	-	-	361,828	0.10	285,976	7,585	-	293,561	68,267
	Fire Fighting Equipment	383,170	-	-	383,170	0.10	206,931	17,624	-	224,555	158,615
	Lift	154,623	-	-	154,623	0.10	122,788	3,184	-	125,971	28,652
	Supply Box	1,183	-	-	1,183	0.20	1,183	(0)	-	1,183	(0)
	Medical Appliances	18,763	-	-	18,763	0.15	5,469	1,994	-	7,463	11,300
	Books	46,692	-	-	46,692	0.10	9,023	3,767	-	12,790	33,902
	Sub-total	10,609,265	-	-	10,609,265		6,274,542	477,846	-	6,752,387	3,856,878
	Total as at 30 June 2025	351,125,400	-	647,083	350,478,317		170,631,892	5,998,825	1,696,724	174,933,994	175,544,323
	Total as at 30 June 2024	351,125,400	-	-	351,125,400		163,151,073	7,480,819	-	170,631,892	180,493,508

Allocation of depreciation:

Factory Overhead (70%)

Administrative Expenses (30%)

Depreciation charge for the year

2024-2025
5,558,276
2,382,118
7,940,395

2023-2024
6,812,596
2,919,684
9,732,280



Telephone Shilpa Sangstha Limited
Schedule of Investment in Fixed Deposits
As at 30 June 2025

Annexure - B

Sl. No.	FDR No.	Bank	Branch	Investment			Interest Received					Encashment	Balance	Interest Receivable (Provision)			
				Opening Date	Interest Rate	Opening Balance	New Investment	Int. received	Income Tax	Bank charge	Int.adj.				Net Received		
1	481011	MBL	ERB	03-05-20	12.00%	112,385,000	-	10,484,904	2,096,981	-	3,633,269	4,754,655	20,772,924	100,000,000	3,846,575		
2	10685	MBL	ERB	02-11-20	10.00%	113,975,680	-	10,712,000	2,142,400	250,000	3,778,372	4,541,228	122,295,280	-	-		
3	1-710 (0-4205)	IFIC	Ashulia	23-07-23	10.50%	20,708,560	-	1,085,700	217,140	63,560	832,866	(27,866)	21,513,560	-	-		
4	1-711 (0-205)	IFIC	Ashulia	23-07-23	10.50%	10,354,280	-	542,850	108,570	27,280	416,433	(9,433)	10,761,280	-	-		
5	1-893 (0-205)	IFIC	Dhan.	23-07-23	10.50%	20,708,560	-	1,085,700	217,140	48,560	832,866	(12,866)	21,528,560	-	-		
6	1-894(0-4205)	IFIC	Dhan.	23-07-23	10.50%	10,354,280	-	542,850	108,570	24,280	416,433	(6,433)	10,764,280	-	-		
7	1-397 (1-200)	IFIC	Dhan.	12-12-23	10.50%	20,000,000	-	2,100,000	420,000	35,000	1,047,123	597,877	21,645,000	-	-		
8	1-398 (1-201)	IFIC	Dhan.	23-07-23	10.50%	30,000,000	-	3,150,000	630,000	35,000	1,570,685	914,315	32,485,000	-	-		
9	3-0002	BRAC	Ashkona	03-03-24	10.25%	20,000,000	-	2,118,000	423,600	-	547,945	1,146,455	-	21,694,400	755,441		
10	3-0003	BRAC	Ashkona	03-03-24	10.25%	30,000,000	-	3,177,000	635,400	-	821,918	1,719,682	-	32,541,600	1,133,161		
11	1-131	BCBL	Tongi	29-05-24	12.00%	15,000,000	-	1,363,728	272,745	20,000	167,671	903,312	16,070,983	-	-		
12	1-0031	BCBL	Tongi	03-02-25	12.00%	-	10,000,000	-	-	-	-	-	-	10,000,000	387,945		
13	6-2058	OBL	Uttara	22-08-23	11.00%	46,752,000	-	2,571,360	712,272	-	972,185	886,903	48,611,088	-	-		
14	08-473	OBL	Sonorgaon	01-09-24	11.50%	-	10,000,000	575,000	115,000	15,000	-	-	10,445,000	-	-		
15	2-147	JBL	Tongi	26-06-24	11.00%	40,000,000	-	4,667,513	524,372	20,000	73,973	4,049,168	-	44,123,141	53,190		
16	2-158	JBL	Tongi	26-06-24	11.00%	30,000,000	-	3,467,836	388,964	20,000	55,479	3,003,392	-	33,058,872	39,852		
17	2-171	JBL	Tongi	27-06-24	11.25%	30,000,000	-	843,542	168,529	20,000	46,233	608,780	30,655,013	-	-		
18	1-141	BAL	Sonorgaon	09-07-24	11.75%	-	30,000,000	1,970,718	537,500	40,115	-	31,393,103	-	-	-		
19	43-0001	CBL	Dhan.	08-01-24	11.00%	-	20,000,000	-	-	-	-	-	20,000,000	-	1,989,041		
20	43-0002	CBL	Dhan.	08-01-24	11.00%	-	30,000,000	-	-	-	-	-	30,000,000	-	2,983,562		
21	BD092271025	TSS SBP	Motijheel	01-08-25	12.12%	-	15,000,000	-	-	-	-	-	15,000,000	-	856,701		
22	BD0927311029	TSS SBP	Motijheel	02-05-25	10.98%	-	30,000,000	-	-	-	-	-	30,000,000	-	1,308,575		
23	BD0927351025	TSS SBP	Motijheel	03-05-25	11.20%	-	100,000,000	-	-	-	-	-	-	100,000,000	3,528,767		
24	01-274	GIB	Mohakhali	03-03-24	12.00%	41,554,000	-	4,057,524	811,505	20,000	1,138,466	2,087,553	44,780,019	-	-		
25	1-199	GIB	Mohakhali	02-05-25	12.00%	-	5,000,000	-	-	-	-	-	5,000,000	-	240,000		
26	1-201	GIB	Mohakhali	02-05-25	12.00%	-	5,000,000	-	-	-	-	-	5,000,000	-	240,000		
27	1-202	GIB	Mohakhali	03-05-25	12.00%	-	5,000,000	-	-	-	-	-	5,000,000	-	240,000		
28	1-203	GIB	Mohakhali	04-05-25	12.00%	-	5,000,000	-	-	-	-	-	5,000,000	-	240,000		
29	1-205	GIB	Mohakhali	04-05-25	12.00%	-	5,000,000	-	-	-	-	-	5,000,000	-	240,000		
30	1-207	GIB	Mohakhali	04-05-25	12.00%	-	5,000,000	-	-	-	-	-	5,000,000	-	240,000		
As at 30 June 2025							591,792,360	275,000,000	10,530,688	638,795	16,351,917	25,156,722	443,721,090	466,418,012	18,322,810		
As at 30 June 2024							292,745,000	546,554,000	5,085,201	195,115	7,147,434	18,520,131	273,259,885	591,706,680	16,351,916		

