

**Auditor's Report
and
Financial Statements
Of
Telephone Shilpa Sangstha Ltd.
For the year ended 30 June 2024**



Independent Auditor's Report
To the Shareholders of Telephone Shilpa Sangstha Ltd.
Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying Financial Statements of **Telephone Shilpa Sangstha Ltd.** (the Company) which comprise the Statement of Financial Position as at 30 June 2024, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

We draw attention to the matters described in the Basis for Opinion section. In our Opinion the accompanying Financial Statements give a true and fair view of the financial position of the Company as at 30 June 2024 and of its financial performance and its Cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994 and other applicable law/rules & 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 Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with 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 the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. It is observed that National Sports Council (NSC) has occupied 5.5 acres of Land own by the Company since March 2013. NSC constructed a Stadium on the occupied land without any documentation evidence, execution of any sale/purchase/transfer deed and any other formal documents. The value of occupied land is TK.403.00 crore as claimed by the Company along with arrear rental of Tk. 17.00 crore since the date of occupation.
2. In term of the Lease agreement with Dhaka Electric Supply Company (DESCO), a total rental amount of Tk. 7.89 crore remained uncollected since 2018 against which Tk. 2.13 crore collected subsequently. Further noted that an amount of Tk. 14.65 crore has not been provided as per increased rental rate of PWD.
3. Trade Receivable & advances of Tk. 2.78 crore have been carried forward since last year without any realization.





Other Information

1. In course of our examination of schedule of Fixed Assets at cost and revalued price together with depreciation thereon, it is revealed that the position as at 30 June 2024 was as under.

Description	At cost	At revalued price
Fixed Assets	Tk. 18.04 crore	Tk 1,001.40 crore
Depreciation	Tk. 0.74 crore	Tk 0.22 crore

In our opinion the revaluation is subject to realization from the sale of revalued assets.

- 2.

Government Liabilities	Amount	
BTCL, Dhaka	Tk. 33.24 crore	Confirmation letter was not made available to us. This should be adjusted and set right as per terms and conditions.

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

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 rules 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

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

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain





- audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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

We also report that:

- a) we have obtained all the information and explanations 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 accounts as required by law have been kept by the Company so far as it appeared from our examination of these books;
- c) the Statement of Financial Position and Statement of Comprehensive Income dealt with by the report are in agreement with the books of accounts and returns.
- d) expenses were incurred for the purpose of business of the company.

Place: Dhaka
Date: 03 December 2024
DVC: 2412030118AS964654




Mian Muhammad Shaheedullah FCA
Enroll. No. 118
Managing Partner & CEO
Muhammad Shaheedullah & Co.
Chartered Accountants



As at 30 June 2024

Particulars	Notes	Amount in Taka	
		30-Jun-24	30-Jun-23
Assets			
Non-current assets			
Property, plant and equipment (Revaluation)	4	10,194,571,760	10,204,304,040
Property, plant and equipment (Cost)		10,014,078,252	10,016,329,713
		180,493,508	187,974,327
Investment			
Fixed deposits receipt	5	591,706,680	292,745,000
Current assets			
Inventories	6	534,879,052	854,712,202
Accounts receivable	7	46,063,416	48,088,776
Advance, deposit and prepayments	8	143,662,871	139,078,972
Cash and cash equivalents	9	275,256,104	387,813,115
		69,896,661	279,731,339
Total Assets		11,321,157,492	11,351,761,242
Equity And Liabilities			
Capital and reserves			
Share capital	10	10,808,318,040	10,823,827,175
Share money deposit	11	86,824,000	86,824,000
Capital reserve	12	398	398
General reserve	13	1,478,220	1,478,220
Revaluation reserve	14	65,935,397	65,935,397
Retained earnings	15	10,381,207,808	10,383,459,269
		272,872,217	286,129,891
Current liabilities			
Accounts payable	16	512,839,451	527,934,068
Advance receipts & security deposits	17	91,968,931	73,997,243
Provision for gratuity	18	387,217,530	404,907,083
Liability for expenses	19	3,805,574	14,998,355
Provision for corporate tax	20	652,510	954,131
		29,194,906	33,077,256
Total Equity And Liabilities		11,321,157,492	11,351,761,242

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


Company Secretary

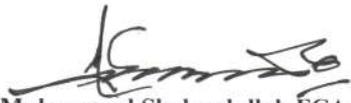

Director


Managing Director

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

Place: Dhaka
Date: 03 December 2024
DVC: 2412030118AS964654




Main Muhammad Shaheedullah FCA
Enroll. No. 118
Managing Partner & CEO
Muhammad Shaheedullah & Co.
Chartered Accountants



Telephone Shilpa Sangstha Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

Particulars	Notes	Amount in Taka	
		30.06.2024	30.06.2023
Sales revenue	21	356,994,450	603,511,990
Less: Cost of goods sold	22	352,003,503	590,557,908
Gross profit		4,990,947	12,954,082
Less: Administrative expenses	23	72,546,919	93,920,836
Selling and distribution expenses	24	4,227,858	7,776,439
Total Operating Expenses		76,774,777	101,697,275
Operating Profit/ (Loss)		(71,783,830)	(88,743,193)
Add: Non-Operating Income	25	77,888,883	22,424,942
Total Non-Operating Income		77,888,883	22,424,942
Net profit/ (Loss) before tax		6,105,052	(66,318,250)
Less: Provision for income tax		21,614,187	3,755,622
Net profit/ (Loss) after tax		(15,509,135)	(70,073,872)

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.

Place: Dhaka
Date: 03 December 2024
DVC: 2412030118AS964654


Main Muhammad Shaheedullah FCA
Enroll. No. 118
Managing Partner & CEO
Muhammad Shaheedullah & Co.
Chartered Accountants

Telephone Shilpa Sangstha Limited
Statement of Changes in Equity
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 revaluation reserve	-	-	-	-	-	-	-
Transferred to retained earnings	-	-	-	-	(2,251,462)	2,251,462	-
Disposal of Revalued Asset	-	-	-	-	-	-	-
Net loss after tax	-	-	-	-	-	(15,509,135)	(15,509,135)
Balance as at 30 June 2024	86,824,000	398	1,478,220	65,935,397	10,381,207,808	272,872,217	10,808,318,040

For the year ended 30 June 2023

Particulars	Share Capital	Share Money deposit	Capital reserve	General reserve	Revaluation reserve	Retained earnings	Total
Balance as at 01 July 2022	86,824,000	398	1,478,220	65,935,397	10,391,128,345	353,918,145	10,899,284,505
Transferred to revaluation reserve	-	-	-	-	-	-	-
Transferred to retained earnings	-	-	-	-	(2,285,618)	2,285,618	-
Net Profit after tax	-	-	-	-	(5,383,458)	(70,073,872)	(75,457,330)
Balance as at 30 June 2023	86,824,000	398	1,478,220	65,935,397	10,383,459,269	286,129,891	10,823,827,175

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

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Company Secretary

Place: Dhaka
Date: 03 December 2024

[Signature]

Director

[Signature]
Managing Director





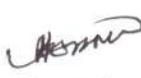
Telephone Shilpa Sangstha Limited
Statement of Cash Flows
For the year ended 30 June 2024

Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
Cash Flows from Operating Activities		
Collection from customers and others	430,299,434	1,503,303,391
Payment to suppliers and operating expenses	(317,743,568)	(1,268,727,477)
Income tax paid	(23,428,864)	(98,813,141)
Net Cash (used in)/Provided from Operating Activities	89,127,002	135,762,773
Cash Flows from Investing Activities		
Purchase of property, plant and equipment	-	(7,751,025)
Sales of fixed assets	-	7,702,111
Investment in fixed deposits receipts-(FDR)	(298,961,680)	64,121,213
Net Cash used in Investing Activities	(298,961,680)	64,072,298
Cash Flows from Financing Activities		
	-	-
Net Cash provided from financing activities	-	-
Net Increase/(Decrease) in Cash and Cash Equivalents	(209,834,678)	199,835,071
Add : Opening cash and cash equivalents	279,731,339	79,896,268
Closing Cash and Cash Equivalents	69,896,661	279,731,339

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


Company Secretary


Director


Managing Director

Place: Dhaka
Date: 03 December 2024





Telephone Shilpa Sangstha Limited
Notes to the Financial Statement
For the year ended 30 June 2024

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, Smart Pre-paid Electric Meter, SDH MUX 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 2023 to 30 June 2024.

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

The Income Tax Ordinance, 1984

The Income Tax Rules, 1984

Income Tax Act 2023

The VAT & SD Act, 2012

The VAT & SD Rules, 2016

The Customs Act, 1969

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 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 22,51,462 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 under at cost & realizable value

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 ordinance 1984 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 52,52,45,910.50 for which TSS issued Bank Guarantee/Performance Security against Purchase/Work orders to its client amounting Tk 44,20,75,624.50 through Mercantile Bank, Elephant Road Branch.

In addition an appeal to the Appellate Tribunal was filed against the order of The Deputy Commissioner of Taxes, Circle-02 (Companies), Taxes Zone-Gazipur for the Assessment year 2016-2017 & 2017-2018 amount of claim Tk 4,11,41,717 & 4,20,28,569 respectively.

Tax authority has served as notice asking for clarification and documentation on the tax payable calculated by the management for the year 2020-21, 2021-22, 2022-23 & 2023-24. The total addition tax payable is Tk. 5.77 crore as per assessment made by the tax authority. The management has submitted their explanation to the tax authority. Final tax liability is yet to be communicated.





3.12 Capital expenditure commitment

There was no material capital expenditure authorized by the Board and not contracted for the year ended 30 June 2024.

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.





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
4 Property plant & equipment (Revaluation Model)		
Opening Balance	10,026,040,168	10,038,878,039
Add: Addition during the year	-	-
Less: Disposal/Adjustment during the year	-	12,837,871
Closing Balance	10,026,040,168	10,026,040,168
Accumulated Depreciation		
Opening Balance	9,710,455	7,424,837
Add: Charged during the year	2,251,462	2,285,618
Less: Disposal/Adjustment during the year	-	-
Closing Balance	11,961,917	9,710,455
Written down value	10,014,078,251	10,016,329,713
Property plant & equipment (Cost Model)		
Opening Balance	351,125,400	343,622,073
Add: Addition during the year	-	7,751,025
Less: Disposal/Adjustment during the year	-	247,698
Closing Balance	351,125,400	351,125,400
Accumulated Depreciation		
Opening Balance	163,151,073	155,601,718
Add: Charged during the year	7,480,819	7,549,355
Less: Disposal/Adjustment during the year	-	-
Closing Balance	170,631,892	163,151,073
Written down value	180,493,508	187,974,327
** National Sports Council (NSC) has occupied 5.5 acre of Land own by TSS since March 2013. NSC has constructed Stadium on the occupied land without having any transfer deed, mutation and any other formal documents. The estimated current value of the occupied land is TK 403 crore along with arear rental of Tk 17 crore since the date of occupation but there is no progress in settlement of these claims. This is not yet formalized as the necessary ownership documents are pending till the reporting date.		
5 Fixed deposits receipt (Detailed Annexure B)		
Opening Balance	292,745,000	356,866,213
Add: Addition during the year	546,554,000	80,000,000
Add: Interest received and reinvested	25,667,565	17,925,321
Less: Encashment during the year	273,259,885	162,046,534
Closing Balance	591,706,680	292,745,000
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	36,482,733	38,508,093
Total	46,063,416	48,088,776

** Above inventories have been valued at cost and taken up by the management.



Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
7 Receivables		
Trade (Note 7.1)	105,722,889	109,634,637
Others (Note 7.2)	37,939,983	29,444,336
Total	143,662,871	139,078,972

** In term of the Lease Agreement with Dhaka Electric Supply Company (DESCO), a total amount of Tk 7.89 crore remained uncollected since 2018 against which Tk 2.13 crore subsequently collected in July 2024. Further noted that an amount of Tk 14.65 crore has not been accounted for as DESCO did not agree to pay the additional rental due to increase of PWD rate.

7.1 Trade receivables

ActiveDigital Meter & Instrument Limited	-	184,361
Additional District Commissioner, Moulavibazar	41,000	41,000
AIG (E&T), Police H/Q .	52,785	52,785
AIG (Telecom), Razarbag .	25,008	25,008
Banggabhaban	846,800	846,800
Bangladesh Academy for Rural Development	206,286	365,308
Bangladesh Agriculture Research Institue.	617,679	617,679
Bangladesh Bank, H/O. Dhaka	-	1,450,363
Bangladesh Forest Industries Development Corporation	82,651	79,860
Bangladesh Institute of Management	109,306	108,406
Bangladesh Jute Research Institute	464,213	4,712,131
Bangladesh National Parliament	1,635,041	-
Bangladesh Public Service Commission	488,000	201,000
Bangladesh Satellite Co. Ltd.	-	28,199
Bangladesh Shipping Corporation	12,000	-
Bangladesh Submarin Cable Company Ltd	415,825	415,825
BCS Admin Academy	168,650	-
BD National Scientific & Tech. Documentation Centre	12,600	-
BD, Police H/Q	17,264	17,264
BD Sericulture Development Board (BSDB)	-	12,000
BKSP, Savar	44,364	44,364
BSEC, Karonbazar	86,700	86,700
BTCL	-	9,900
Bureau of Non-Formal Education	458,594	-
Cabinet Division	-	88,110
Central Ordinance Depo (COD)	96,832	-
Chittagong Medical College	97,700	97,700
Ctg. Power Station	7,358	7,358
Department of Information and Communication Tec.	183,530	91,765
Department of Telecommunication (DoT)	304,210	23,706,053
Dhaka Electric Supply Company (DESCO)	78,925,696	54,004,288
Di-Ammonium Phosphate Fertilizer Co.	160,633	-
Eastern Refinery Ltd.	555,621	-
Election Commission	33,500	2,435,450



Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
Energy Regulatory Commission	9,200	9,200
Fire Service and Civil Defence	-	586,433
Fire Service & Civil Defence, Rajshahi	106,168	34,860
Gonobhaban	87,473	32,973
GPO, Dhaka	22,234	22,234
Hazi Danesh Science & Technology University	35,650	35,650
Implementation Monitoring and Evaluation Division	110,400	-
Jatio Muktijoddha Council (JAMUKA)	2,200	2,200
Jatiya kabi kazi nazrul islam university	-	199,800
Jibon Bima Corporation	51,347	51,347
Khulna Agricultural University	1,284,850	-
Mailing Operator & Courier Service Licensing Author	23,530	87,816
Medical Education And Family Welfare Division	163,809	69,150
Medical Health Division	119,363	357,863
Micro Credit Regulatory Authority	83,460	161,460
Ministry of Fisheries & Animal	-	59,968
Ministry of Home Affairs	313,087	313,087
Ministry of Land	82,800	1,948,200
Ministry of Law	29,500	170,648
Ministry of Planning	-	655,374
M/O. Road Transport & Bridges	90,938	65,938
National Human Rights Commission BD	33,500	14,950
National Institute of Mass Communication	52,093	-
Noakhali Science & Technology University	-	131,040
Padma Oil Company Ltd	48,000	-
Patuakhali Science & , Technology University	13,341	13,341
Petrobangla	-	13,976
Posts & Telecommunications Ministry	618,570	2,200
Power Grid Company of Bangladesh	-	14,397
Rangpur Medical College Hospital	61,540	61,540
Rupantarita Prakritik Gas Co. Ltd., Dhaka	23,373	56,873
Sir Salimullah Medical College	105,127	311,377
Sonali Bank Ltd, Principal Office, Dhaka	-	556,710
Sylhet Gas Field Ltd.	303,903	-
Teletalk Bangladesh Ltd	15,067,025	13,422,306
Titas Gas Transmission & Distribution Co. Ltd	417,815	200,000
TSP Complex, Chattogram	212,747	212,747
Various Receivable	-	29,302
Total	105,722,889	109,634,637





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
7.2 Other receivables		
Sher-e-Bangla Sales Centre	-	23,180
Azimpur Sales Center	-	71,910
Ramna Sales Centre	-	506,220
TSS Campus Sales Centre	-	107,525
Receivable on BTCL SDH Mux/Multiplexer	21,588,067	21,588,067
Interest Receivable on FDR	16,351,916	7,147,434
Total	37,939,983	29,444,336
8 Advance, deposit and prepayments		
Advance to suppliers & partners (Note 8.1)	30,585,513	125,389,369
Security deposits to customers (Note 8.2)	569,691	569,691
Other advances & deposits (Note 8.3)	253,830	15,896,350
Advance income tax (Note 8.4)	224,220,017	226,287,691
Advance to employees against salaries	2,144,690	2,189,276
Advance to employees for office travelling	5,000	67,000
Advance to employees for works	692,587	628,963
VAT current account	16,784,775	16,784,775
Total	275,256,104	387,813,115
8.1 Advance to suppliers & partners		
Bangladesh Cable Shilpa Ltd.	266,952	1,049,741
Communication System Ltd.	770,000	770,000
Huawei Technology	560,086	560,086
Build Trade Engineering	4,147,000	4,147,000
Advance to Techno Trade Engr. Ltd	18,539,009	18,539,009
Royal Bengal Battery Ltd.	976,801	976,801
Advance to Meter Plant (ADMI)	5,325,665	99,346,732
Total	30,585,513	125,389,369
8.2 Security deposits to customers		
Defense savings certificate	1,000	1,000
Dhaka Electric Supply	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
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	1,470
Margin for bank guarantees	-	15,643,880
Investment Corporation of Bangladesh (ICB)	200,000	200,000
Solar panel	51,000	51,000
Total	253,830	15,896,350





Particulars	Amount in Taka				
	30-Jun-24	30-Jun-23			
8.4 Advance income tax					
Opening balance	226,287,691	129,203,123			
Add: Addition during the year	14,292,358	97,113,870			
Sub-total	240,580,049	226,316,993			
Less: Adjustment during the year	16,360,031	29,302			
Total	224,220,017	226,287,691			
9 Cash and cash equivalents					
Cash in hand	1,074,569	183,463			
Cash At Bank :					
Sonali Bank Ltd. Station Road Br. STD (A/C No.0001	50,953,463	19,734,983			
Mercantile Bank Ltd. ER Br. (A/C No.0303)	17,357,025	162,638,006			
Basic Bank Ltd. Dilkhusha Br. CD (A/C No.6155)	447,945	448,785			
NRB Bank SND (A/C No.106)	63,658	96,726,102			
Total	69,896,661	279,731,339			
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	Valu	Amount	Amount
1	GOB through Secretary, MOPI	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 BTC	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
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				10,383,459,269	10,391,128,345
Disposal of Revalued Asset				-	(5,383,458)
Transferred to retained earnings				(2,251,462)	(2,285,618)
Total				10,381,207,808	10,383,459,269





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
15 Retained earnings		
Opening balance	286,129,891	353,918,145
Transfer from revaluation reserve	2,251,462	2,285,618
Net profit/(loss) after tax	(15,509,135)	(70,073,872)
Total	272,872,217	286,129,891
16 Accounts payable		
Trade payables (Note 16.1)	36,649,592	18,602,045
Other payables (Note 16.2)	55,319,339	55,395,198
Total	91,968,931	73,997,243
16.1 Trade payables		
ARA Technologies Ltd.	797,178	-
Cottonwood Enterprise	1,430,866	-
Walton Hi-Tech Industries PLC	180,000	-
Ananda Computers	-	137,297
AR Corporation	-	216,847
Bangladesh Civil Service (Telecom) Samity	-	50,000
C.M. Servicing Station LTD.	-	103,020
Communication System Ltd.	28,919,970	1,163,842
Development Technical Consultants Pvt. Ltd.	-	3,125,000
Dhaka Electric Supply Co. Ltd.	422,826	389,065
Enviro Filling Station Ltd.	285,991	171,065
Panaroma Technology	-	838,003
Titas Gas Transmission & Distribution Co. Ltd	26,391	28,082
Walton Corporation Ltd.	-	399,304
Walton Digi-Tech Industries Ltd	4,586,370	11,980,520
Total	36,649,592	18,602,045
16.2 Other payables		
13th BCS Forum	-	81,000
Provision for Optical Network Unit (ONU)	55,225,534	55,225,534
Tax deducted at source	26,721	46,959
Union Subscription	280	280
VAT deducted from suppliers bill	66,803	41,425
Total	55,319,339	55,395,198
17 Advance receipts & security deposits		
Bangladesh Domestic Data Service Ltd	317,510	-
Cottonwood Enterprise	133,000	-
Saba International	17,200	-
Sarker Enterprise	30,458	-
Star Tech Ltd.	5,140	-
Bangladesh Telecommunications Company Ltd.	332,410,297	340,229,147
Colour Bangla IT and Multimedia	19,257	19,257
DESCO	5,000,000	5,000,000
Flora Ltd.	36,400	36,400





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
IT Future BD	8,280	8,280
M/S Eshita Enterprise	15,000	15,000
Nabiha Computer & Telecom	85,900	63,900
National Museum Dhaka, Bangladesh	-	396,011
Square Trading Corporation	5,372	5,372
Walton Digi-Tech Industries Ltd.	49,133,716	59,133,716
Total	387,217,530	404,907,083
18 Provision for gratuity		
Opening balance	14,998,355	21,968,858
Add: Addition during the year	3,805,574	14,998,355
Sub-total	18,803,929	36,967,213
Less: Paid during the year	14,998,355	21,968,858
Total	3,805,574	14,998,355
19 Liability for expenses		
Provision for Audit Fee	149,500	143,750
BTCL Officer's Deduction/Benevolent fund	-	77,650
Claims on Insurance	145,704	145,704
Employees Income Tax	-	87,027
Payable Salaries	257,306	-
Provision for Welfare	100,000	500,000
Total	652,510	954,131
20 Provision for corporation tax		
Yearwise provision balance		
2010 - 2011	-	774,019
2012 - 2013	-	2,201,686
2015 - 2016	4,274,679	4,274,679
2016 - 2017	13,890,639	15,619,210
2021 - 2022	8,180,612	8,180,612
2022 - 2023	3,755,622	3,755,622
2023 - 2024	21,614,187	-
Sub-total	51,715,739	34,805,828
Adjustment in current year		
2013 - 2014	(6,136,506)	-
2016 - 2017	(3,000,000)	(1,680,206)
2017 - 2018	-	(48,366)
2023 - 2024	(13,384,327)	-
Sub-total	(22,520,833)	(1,728,572)
Total	29,194,906	33,077,256





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
21 Sales Revenue		
Turnover Digital Electric Meter	248,809,087	216,005,900
Turnover Digital PABX	41,379,156	6,625,100
Turnover Laptop	14,751,335	375,174,020
Turnover Laptop Accessories (Pendrive, Mouse, Scanner)	58,040	-
Turnover PABX Maintenance	17,718,865	15,637,720
Turnover Repair	134,291	406,245
Turnover Spare Parts	1,679,098	2,807,408
Turnover Telecom Equipment	28,467,590	4,959,287
Turnover Telephone Sets	13,399,567	6,743,945
Sub-total	366,397,029	628,359,625
Less: Value added tax (VAT)	(9,402,579)	(24,847,635)
Total	356,994,450	603,511,990
22 Cost Of Goods Sold		
Material consumption (Note 22.1)	314,836,678	553,516,059
Direct wages (Note 22.2)	8,854,353	9,164,888
Prime cost	323,691,030	562,680,947
Add. Factory overhead (Note 22.3)	26,287,113	27,539,984
Add: Opening stock of raw materials	232,490	-
Add: Opening stock of work in process	-	-
Sub-total	350,210,633	590,220,931
Less: Closing stock of raw materials	232,490	232,490
Less: Closing stock of work in process	-	-
Cost of goods manufactured	349,978,143	589,988,441
Add: Opening finished goods	38,508,093	39,077,560
Sub-total	388,486,236	629,066,001
Less: Closing finished goods	36,482,733	38,508,093
Total	352,003,503	590,557,908
22.1 Material consumption		
Cost of Digital Electric Meter	238,856,724	207,365,664
Cost of Digital PABX	30,120,048	6,354,251
Cost of Laptop	4,158,831	333,337,167
Cost of Laptop Accessories (Printer, Mouse, Pendrive)	398,940	104,500
Cost of PABX Maintenance	10,399,557	-
Cost of Spare Parts	762,000	-
Cost of Telecom Equipment	23,596,952	4,958,141
Cost of Telephone Sets	6,543,626	1,396,337
Total	314,836,678	553,516,059





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
22.2 Direct wages		
Production wages	3,839,736	3,941,314
Overtime	237,699	429,827
Festival bonus	1,087,366	1,157,701
Medical allowance	520,900	528,751
Food allowance	63,710	66,900
House rent allowance	2,980,900	2,910,666
Conveyance allowance	79,528	83,390
Washing allowance	44,516	46,339
Total	8,854,353	9,164,888
22.3 Factory overhead		
Ansar Salary/ Festival Bonus	3,565,375	3,832,307
Basic Pay (Staff-PABX & PSTN)	4,475,337	4,880,389
Factory Cleaning	66,080	65,745
Wages (Casual Staff)	3,055,220	2,394,801
Overtime	290,521	525,344
Festival bonus	1,329,003	1,414,968
Medical allowance	636,655	646,251
Food allowance	77,867	81,767
House rent allowance	3,643,322	3,557,481
Conveyance allowance	97,200	101,922
Washing allowance	54,408	56,637
Maintenance of building	211,702	220,398
Maintenance of vehicle	160,328	372,607
Power supply maintenance	77,405	168,050
Electricity Gas and Energy	1,635,466	1,484,334
Printing & Office stationery	85,336	580,449
Travelling expenses others	13,293	118,463
Vehicle insurance premium	-	153,592
Depreciation	6,812,596	6,884,481
Total	26,287,113	27,539,984
23 Administrative expenses		
Employee expenses (Note 23.1)	59,414,171	66,632,034
Office expenses (Note 23.2)	13,132,748	27,288,803
Total	72,546,919	93,920,836





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
23.1 Employee expenses		
Basic Pay (Officers)	10,450,941	10,530,973
Basic Pay (Staff-Computer & Devices)	5,559,327	5,706,012
Charge Allowance	137,200	422,683
Indirect wages (Various Divisions)	4,213,414	2,644,524
Company Allowance/Special Allowance	436,016	655,820
CPF Contribution	2,576,482	2,629,404
Education Allowance	480,468	454,500
Gratuity	3,805,574	14,998,355
Group insurance	356,206	17,128
Leave Encashment	2,635,041	1,416,180
New Bangla Year Allowance	595,735	615,997
Rest & Recreation Leave	797,316	511,448
Special Incentive/allowance	2,192,777	-
Uniform & Liveries	24,860	-
Basic Pay (Officers)	8,437,425	8,617,097
Overtime	792,329	1,432,755
Festival Bonus	3,624,553	3,859,003
Medical expense/Allo.	1,736,332	1,762,504
Food Allowance	212,365	223,000
House rent Allowance	9,936,332	9,702,220
Conveyance Allowance	265,092	277,968
Washing Allowance	148,385	154,464
Sub-Total	59,414,171	66,632,034
23.2 Office expenses		
Advertisement	111,762	746,570
AGM Expenses	247,905	285,860
Audit Fees	149,500	166,750
Bank Charge	354,500	478,670
Board Directors Honourium fee	303,400	211,100
Company Return Submission Fees	4,561	15,000
Conveyance/Travelling (PABX,PSTN & Comp: Devic	83,071	579,448
Cultural & Religious function	-	30,000
Entertainment	170,435	339,827
Entertainment BoD	150,460	94,000
Fire Bridgade/Company License Fees/Trade Marks Etc	29,494	100,911
Fire Fighting (gas) filling	31,620	-
Gardening and Tree Plantation	34,196	91,230
Honourium to Employee/Misc. Committee Meeting	81,000	177,840
Land development & Others maintenance	3,485	-
Land Tax/ revenue	15,360	611,490
Legal Expenses	100,330	297,923
Medical expenses	4,315	-





Particulars	Amount in Taka	
	30-Jun-24	30-Jun-23
Miscellaneous Expenses	4,349	125,810
Modernization Project of TSS Expenses	108,300	4,569,240
Mtc. Furniture Computer & Fix/ Decoration Showroom	29,866	171,809
Mtc. Of Air Condition	65,930	25,180
Mtc. of Inventory & Office equipment	74,321	738,678
Mtc. of Testing Equipment	-	60,359
Mtc. Tools & Other Devices	30,500	119,776
Municipal tax	362,418	1,166,479
National day Celebration	280,513	285,332
Office Stationery	142,592	396,504
Office Supplies Expenses	76,471	11,954
Periodicals & Newspaper	32,928	25,751
Postage & Courier	8,476	31,830
Recruitment Expenses	36,000	619,871
Software Expense	-	23,529
Sundry tax expenses	15,341	-
Telephone, Mobile & Internet	790,354	753,692
Training & Manpower dev.	129,920	1,138,852
Vehicle Fuel/CNG	1,980,165	2,501,719
Vehicle Rent & Services	255,650	1,168,754
Vehicle Tax	55,023	63,622
Welfare & Charity (Others)	199,204	622,125
Maternity Allowance	-	20,000
Maintenance of building	493,970	514,263
Maintenance of vehicle	374,098	869,415
Power supply maintenance	180,611	392,116
Electricity Gas and Energy	2,453,198	2,226,502
Printing & Office stationery	104,300	709,437
Travelling expenses others	53,172	473,850
Vehicle insurance premium	-	285,243
Depreciation	2,919,684	2,950,492
Sub-Total	13,132,748	27,288,803

** During the year officers' basic salary is allocated over factory overheads and administrative expenses @39% and 61% house rent allowance, conveyance allowance, medical allowance, washing allowance, overtime, festival bonus and food allowance are allocated over direct wages, factory overheads and administrative expenses@18%,22% and60% and building maintaince is allocated over factory overheads and administrative expenses @ 30% and 70%u.



Particulars	Amount in Taka		
	30-Jun-24	30-Jun-23	
24 Selling and distribution expenses			
Pay (Staff-Marketing, Sales & Services)	3,465,976	3,371,137	
Marketing and Promotional Materials	57,371	3,973,620	
Sales Centre Rent/Decoration/Maintenance	657,081	431,682	
Tiffin & Refreshment	3,960	-	
Travelling & Conveyance (Marketing)	43,470	-	
Total	4,227,858	7,776,439	
25 Non operating income			
Bank interest received	41,539,610	21,208,792	
Commission/ Fees	-	12	
Interest from pay advance	217,257	75,101	
Rental income	34,806,703	1,136,657	
Scrap sale and others	1,325,313	-	
Training revenue	-	4,380	
Total	77,888,883	22,424,942	
26 Status of pending Income Tax Assessment			
Income year	Assessment year	Claim Amount	Status
2015-2016	2016-2017	Tk 4,11,41,717	Appeal to Tribunal
2016-2017	2017-2018	Tk 4,20,28,569	



Property plant & equipment (Revaluation Model) Annexure-A

Sl.	PARTICULARS	Revaluation				Dep. Rate %	DEPRECIATION					
		Balance as on 01.07.2023	Addition in the year	Disposal in the year	Balance as on 30.06.2024		Balance as on 01.07.2023	Charged for the year	Disposal in the year	Balance as on 30.06.2024	WDV as on 30.06.2024	
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	273,092	-	532,530	-	-	4,929,314
	Sewerage and Drains	2,230,682	-	-	2,230,682	0.05	111,534	-	217,492	-	-	2,013,191
	Factory Building	18,592,506	-	-	18,592,506	0.05	929,625	-	1,909,924	-	-	16,682,582
	Bonded Warehouse	-	-	-	-	0.05	-	-	-	-	-	-
	Residential Building	8,187,284	-	-	8,187,284	0.05	409,364	-	798,260	-	-	7,389,024
	Prayer Hall	2,952,917	-	-	2,952,917	0.05	147,646	-	287,909	-	-	2,665,008
	Factory Elec. Installation	1,474,991	-	-	1,474,991	0.05	73,750	-	143,812	-	-	1,331,179
	Interior Decoration	-	-	-	-	-	-	-	-	-	-	-
	Sub-total	38,900,224	-	-	38,900,224	-	1,945,011	-	3,889,927	-	-	35,010,298
3	Tools, Equipment & Moulds											
	Equipment of PSTN Plant	10,820,390	-	-	10,820,390	0.10	7,764,392	-	8,069,992	-	-	2,750,398
	Sub-total	10,820,390	-	-	10,820,390	-	7,764,392	-	8,069,992	-	-	2,750,398
	Furniture & Fixtures											
	Fire Fighting Equipment	10,512	-	-	10,512	0.10	1,051	-	946	-	-	8,515
	Sub-total	10,512	-	-	10,512	-	1,051	-	946	-	-	8,515
	Total as at 30 June 2024	10,026,040,168	-	-	10,026,040,168	-	9,710,455	-	11,961,917	-	-	10,014,078,252
	Total as at 30 June 2023	10,038,878,039	-	12,837,871	10,026,040,168	-	7,424,837	-	2,285,618	-	-	10,016,329,713

Property plant & equipment (Cost Model)

Annexure-A

Sl.	PARTICULARS	COST			Dep. Rate %	DEPRECIATION				WDV as on 30.06.2024	
		Balance as on 01.07.2023	Addition in the year	Disposal in the year		Balance as on 30.06.2024	Charged for the year	Disposal in the year	Balance as on 30.06.2024		
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	-	-	0.05	17,863,843	-	-	535,946	-	7,680,865
	Sewerage & Drains	3,434,292	-	-	0.05	3,434,292	-	-	57,842	-	2,335,297
	Factory Building	63,967,850	-	-	0.05	63,967,850	-	-	1,156,404	-	41,996,165
	Bonded Warehouse	1,219,226	-	-	0.05	1,219,226	-	-	29,729	-	654,368
	Residential Building	8,855,919	-	-	0.05	8,855,919	-	-	36,815	-	8,156,440
	Prayer Hall	647,083	-	-	0.05	647,083	-	-	1,696,724	-	1,696,724
	Factory Elec. Installation	17,329,686	-	-	0.05	17,329,686	-	-	401,056	-	9,709,618
	Interior Decoration	1,857,758	-	-	0.10	1,857,758	-	-	167,198	-	352,974
	Sub-total	115,175,657	-	-	-	115,175,657	-	-	2,384,991	-	72,582,450
3	Plant, Machinery & Equipment										
	Production Machinery	4,673,116	-	-	0.18	4,673,116	-	-	52,272	-	4,434,986
	Sub-total	4,673,116	-	-	-	4,673,116	-	-	52,272	-	4,434,986
4	TSS Plant										
	Mobile Battery Plant	15,506,203	-	-	0.10	15,506,203	-	-	1,041,230	-	12,605,964
	TSS Digital Meter Plant	10,533,462	-	-	0.10	10,533,462	-	-	267,746	-	8,123,744
	Laptop-Plant	38,900,990	-	-	0.10	38,900,990	-	-	988,811	-	30,001,691
	Sub-total	64,940,655	-	-	-	64,940,655	-	-	2,297,787	-	50,731,399
5	Tools, Equipment & Moulds										
	Special Tools	6,784,302	-	-	0.15	6,784,302	-	-	104,583	-	6,191,664
	Testing Equipment	948,829	-	-	0.15	948,829	-	-	14,627	-	865,945
	Moulds	14,714	-	-	0.30	14,714	-	-	99	-	14,713
	Drawing Equipment	8,687	-	-	0.15	8,687	-	-	892	-	8,686
	Gen. Machinery Equipment	353,804	-	-	0.15	353,804	-	-	17,852	-	252,643
	Work Shop Equipment	2,382,061	-	-	0.10	2,382,061	-	-	207,977	-	510,270
	Sub-total	10,492,397	-	-	-	10,492,397	-	-	346,029	-	7,843,920

6	Motor Vehicles	29,997,558	-	-	29,997,558	0.20	21,506,303	1,698,251	-	23,204,554	6,793,004
	Sub-total	29,997,558	-	-	29,997,558		21,506,303	1,698,251	-	23,204,554	6,793,004
7	Office Equipment										
	Office Machinery Equipment	2,562,910	-	-	2,562,910	0.15	2,272,654	43,538	-	2,316,193	246,717
	Computer	3,785,971	-	-	3,785,971	0.15	3,054,387	109,738	-	3,164,124	621,847
	Tally Software	128,000	-	-	128,000	0.15	71,206	8,519	-	79,725	48,275
	Sub-total	6,476,881	-	-	6,476,881		5,398,246	161,795	-	5,560,042	916,839
8	Furniture & Fixtures										
	Office Furniture	5,048,616	-	-	5,048,616	0.10	1,857,251	319,137	-	2,176,387	2,872,229
	Residential Furniture	442,587	-	-	442,587	0.10	216,317	22,627	-	238,944	203,643
	Electric Fans	118,677	-	-	118,677	0.10	91,095	2,759	-	93,854	24,823
	Air Conditioner	3,742,645	-	-	3,742,645	0.15	2,743,039	149,941	-	2,892,980	849,665
	Canteen Equipment	57,810	-	-	57,810	0.15	49,671	1,221	-	50,892	6,918
	Residential Elect. Equipment	111,399	-	-	111,399	0.15	90,708	3,104	-	93,812	17,587
	Gas Installation	121,272	-	-	121,272	0.10	93,529	2,774	-	96,303	24,969
	Telephone Installation	361,828	-	-	361,828	0.10	277,548	8,428	-	285,976	75,852
	Fire Fighting Equipment	383,170	-	-	383,170	0.10	187,349	19,582	-	206,931	176,239
	Lift	154,623	-	-	154,623	0.10	119,250	3,537	-	122,788	31,835
	Supply Box	1,183	-	-	1,183	0.20	1,131	52	-	1,183	(0)
	Medical Appliances	18,763	-	-	18,763	0.15	3,123	2,346	-	5,469	13,294
	Books	46,692	-	-	46,692	0.10	4,838	4,185	-	9,023	37,669
	Sub-total	10,609,265	-	-	10,609,265		5,734,849	539,693	-	6,274,542	4,334,723
	Total as at 30 June 2024	351,125,400	-	-	351,125,400		163,151,074	7,480,819	-	170,631,893	180,493,508
	Total as at 30 June 2023	343,622,073	7,751,025	247,698	351,125,400		155,601,718	7,549,355	-	163,151,073	187,974,326
	Allocation of depreciation:						2022-2023				
	Factory Overhead (70%)				6,884,481						
	Administrative Expenses (30%)				2,950,492						
	Depreciation charge for the year				9,834,973						



Telephone Shilpa Sangstha Limited
Schedule of Investment in Fixed Deposits
As at 30 June 2024

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 & other	Bank charge				Int. adj.
1	481011	MBL	ERB	5/3/2020	10.00%	105,625,000	-	7,948,281	1,188,281	-	2,800,500	3,959,500	112,385,000	3,633,269
2	10685	MBL	ERB	11/2/2020	10.00%	107,120,000	-	8,569,600	1,713,920	-	3,314,057	3,541,623	113,975,680	3,778,372
3	3-889	MBL	ERB	11/2/2020	8.00%	-	40,000,000	800,000	175,000	-	-	625,000	-	-
4	534-200	IFIC	Dhan.	6/26/2023	10.50%	10,000,000	-	425,000	85,000.00	15,000.00	11,644	313,356	-	-
5	534-201	IFIC	Dhan.	6/26/2023	10.50%	10,000,000	-	425,000	85,000	15,000.00	11,644	313,356	-	-
6	534-202	IFIC	Dhan.	6/26/2023	10.50%	10,000,000	-	425,000	85,000	15,000.00	11,644	313,356	-	-
7	534-203	IFIC	Dhan.	6/26/2023	10.50%	10,000,000	-	425,000	85,000	15,000.00	11,644	313,356	-	-
8	1-710	IFIC	Ashulia	7/23/2023	10.50%	-	20,000,000	850,000	170,000	-	-	680,000	20,680,000	832,866
9	1-711	IFIC	Ashulia	7/23/2023	10.50%	-	10,000,000	425,000	85,000	-	-	340,000	10,340,000	416,433
10	1-893	IFIC	Dhan.	7/23/2023	10.50%	-	20,000,000	850,000	170,000	-	-	680,000	20,680,000	832,866
11	1-894	IFIC	Dhan.	7/23/2023	10.50%	-	10,000,000	425,000	85,000	-	-	340,000	10,340,000	416,433
12	1-397	IFIC	Dhan.	12/12/2023	10.50%	-	20,000,000	-	-	-	-	-	20,000,000	1,047,123
13	1-398	IFIC	Dhan.	7/23/2023	10.50%	-	30,000,000	-	-	-	-	-	30,000,000	1,570,685
14	97741	NRB	Uttara	8/27/2023	7.75%	20,000,000	-	775,000	170,000	-	493,151	111,849	-	-
15	097752	NRB	Uttara	8/27/2023	7.75%	20,000,000	-	775,000	170,000	-	493,151	111,849	-	-
16	3-0001	BRAC	Tejgon	3/3/2024	7.00%	-	20,000,000	350,000	70,000	15,115	-	264,885	-	-
17	3-0002	BRAC	Ashkonia	3/3/2024	10.00%	-	20,000,000	-	-	-	-	-	20,000,000	547,945
18	3-0003	BRAC	Ashkonia	3/3/2024	10.00%	-	30,000,000	-	-	-	-	-	30,000,000	821,918
19	01-516	Global	Mohakhali	3/3/2024	10.00%	-	41,554,000	-	-	-	-	-	41,554,000	1,138,466
20	11-131	BCBL	Tongi	5/29/2024	12.00%	-	15,000,000	-	-	-	-	-	15,000,000	167,671
21	6-2058	OBL	Uttara	8/22/2023	11.00%	-	45,000,000	1,980,000	198,000	30,000	-	1,752,000	46,752,000	972,185
22	6-2069	OBL	Uttara	8/22/2023	8.80%	-	45,000,000	1,980,000	198,000	30,000	-	1,752,000	-	-
23	6-2083	OBL	Uttara	8/22/2023	8.80%	-	40,000,000	1,760,000	176,000	30,000	-	1,554,000	-	-
24	6-2091	OBL	Uttara	8/22/2023	8.80%	-	40,000,000	1,760,000	176,000	30,000	-	1,554,000	-	-
25	2-147	JBL	Tongi	6/26/2024	11.25%	-	40,000,000	-	-	-	-	-	40,000,000	73,973
26	2-158	JBL	Tongi	6/26/2024	11.25%	-	30,000,000	-	-	-	-	-	30,000,000	55,479
27	2-171	JBL	Tongi	6/27/2024	11.25%	-	30,000,000	-	-	-	-	-	30,000,000	46,233
As at 30 June 2024													16,351,916	
				292,745,000		546,554,000	30,947,881	5,085,201	195,115	7,147,434	18,520,131	273,259,885	591,706,680	16,351,916
				356,866,213		80,000,000	20,147,280	2,116,959	105,000	7,743,855	10,181,466	162,046,534	292,745,000	7,147,434
				As at 30 June 2023										

