

**BANGLADESH OVERSEAS EMPLOYMENT
& SERVICES LTD. (BOESL)**

**AUDITOR'S REPORT
&
FINANCIAL STATEMENTS**

As at and for the year ended 30 June 2023

**MAHFEL HUQ & CO.
CHARTERED ACCOUNTANTS**

B G I C Tower (4th FLOOR), 34 Topkhana Road, Dhaka-1000

Mobile: 01712929898, e-mail: ambia@mahfelhuq.com, web: www.mahfelhuq.com



Mahfel Huq & Co.
Chartered Accountants
The first registered accounting firm in independent Bangladesh

BGIC Tower (4th Floor)
34, Topkhana Road
Dhaka-1000, Bangladesh
Tel: +88-02-9553143, 9581786
Fax: +88-02-9571005
E-mail : ambia@mahfelhuq.com
Web: www.mahfelhuq.com

An independent member firm of AGN International

Independent Auditor's Report to the Shareholders of Bangladesh Overseas Employment & Services Ltd. (BOESL).

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Bangladesh Overseas Employment & Services Ltd. (BOESL). (the "Company"), which comprise the Statement of Financial Position as at 30 June 2023 and the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as at 30 June 2023 and of its financial performance and its cash flows for the period then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), 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.

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, 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. The Companies Act, 1994 require the Management to ensure effective internal audit, internal control and risk management functions of the Company.

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 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 judgement 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.

Report on other Legal and Regulatory Requirements

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

- a) we have obtained all the information and explanations which the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;



Mahfel Huq & Co.

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- 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 these books; and
- c) the statement of financial position and statements of profit or loss and other comprehensive income dealt with by the report, are in agreement with the books of account and returns.

Date: 07 December 2023
Place: Dhaka

Skh Md Mahmudul Ambia FCA
ICAB Enrollment No. 1067
For and on behalf of
Mahfel Huq & Co.
Chartered Accountants
DVC: 2312201067AS159423

Estd. 1974


Bangladesh Overseas Employment & Services Ltd. (BOESL)
Probashi Kallayan Bhaban (4th floor)
71-72 Old Elephant Road, Eskaton Garden,
Ramna, Dhaka-1000, Bangladesh

Statement of Financial Position


As at 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
Assets			
Non-Current Assets:			
Property, Plant & Equipment	3.00	21,033,448	22,332,764
		21,033,448	22,332,764
Current Assets			
Stock of Stationary	4.00	177,370	178,702
Account Receivables	5.00	(5,267,052)	(16,210,064)
Advance, Deposit & Pre-payments	6.00	72,133,202	41,748,843
Investment in FDR	7.00	2,633,652,377	1,640,532,650
Cash and Cash Equivalents	8.00	347,839,035	81,126,471
		3,048,534,932	1,747,376,602
Total Assets		3,069,568,380	1,769,709,366
Shareholder's Equity & Liabilities			
Shareholders' Equity:			
Share Capital		5,100,000	5,100,000
Reserved Fund		200,000,000	200,000,000
Retained Earnings	12.00	904,426,858	603,254,189
		1,109,526,858	808,354,189
Current Liabilities			
Liabilities for Other Finance	9.00	1,959,904,522	961,136,052
Liabilities for Expenses	10.00	137,000	219,125
		1,960,041,522	961,355,177
Total Shareholder's Equity & Liabilities		3,069,568,380	1,769,709,366

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


Managing Director
 ড. মল্লিক আলোয়ার হোসেন
 ব্যবস্থাপনা পরিচালক
 (অতিরিক্ত সচিব)
 বোর্ডসেল
 প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়

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


Chairman
 ড. আহমেদ মুনিরুছ সালেহীন
 চেয়ারম্যান
 বোর্ডসেল পরিচালনা বোর্ড
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 ঢাকা।

Md. Mahmudul Ambia, FCA

ICAB Enrolment No. 1067

For and on behalf of

Mahfel Huq & Co.

Chartered Accountants

DVC: 2312201067AS159423

Place: Dhaka

Dated: 07 December 2023



Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
71-72 Old Elephant Road, Eskaton Garden,
Ramna, Dhaka-1000, Bangladesh

Statement of Profit or Loss and other Comprehensive Income For the year ended 30 June 2023

Particulars	Notes	Amount in Taka	
		30 June 2023	30 June 2022
A Operating Income:			
South Korea Registration Fee	13.00	144,340,000	89,500
CBT Fee		147,070,724	2,101,617
Management Fee		44,322	-
S.Korea Language & Skill Training		20,252,120	6,280,200
Income from Service Charge		268,363,246	228,496,205
Data Entry Registration Fee		3,448,150	5,827,150
Total		583,518,562	242,794,672
B Operating Expenses:			
Operating Expenses	14.01	177,813,262	31,197,413
Administrative Expenses	14.02	86,778,713	70,098,314
Total		264,591,975	101,295,727
C Operating Profit (A-B)		318,926,587	141,498,945
D Non Operating Income	15.00	112,799,663	61,428,619
E Net Profit Before Tax (C+D)		431,726,250	202,927,564
F Provision for Income Tax		118,724,719	55,805,080
G Net Profit After Tax (E-F)		313,001,531	147,122,484
H Retained Earning Brought Forward		-	-
I Income Available for Appropriation		313,001,531	147,122,484
J Appropriation			
Dividend Payable to Govt. 2022-2023		1,275,000	1,020,000
Provision for Profit Bonus		10,553,862	6,989,599
Retained Earning Transferred to B/S		301,172,669	139,112,885


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


20.12.2023
Managing Director

ড. মল্লিক আনোয়ার হোসেন
ব্যবস্থাপনা পরিচালক
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Place: Dhaka
Dated: 07 December 2023




Chairman
ড. মোহাম্মদ মুনিরুজ্জ সালাহীন
চেয়ারম্যান
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ঢাকা।
Md. Mahmudul Ambia, FCA
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DVC: 2312201067AS159423

Bangladesh Overseas Employment & Services Ltd. (BOESL)

Probashi Kallayan Bhaban (4th floor)
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Ramna, Dhaka-1000, Bangladesh

Statement of Changes in Equity
For the year ended 30 June, 2023

Particulars	Amount in Taka			
	Share Capital	Reserved Fund	Retained Earnings	Total
Opening Balance as at 01.07.2022	5,100,000	200,000,000	603,254,189	808,354,189
Add: Net Profit/(Loss) After Tax during the year	-	-	313,001,531	313,001,531
Less: Provision for Profit Bonus	-	-	(10,553,862)	(10,553,862)
Less: Reserved Fund	-	-	-	-
Less: Dividend Paid during the year	-	-	(1,275,000)	(1,275,000)
Closing Balance as at 30.06.2023	5,100,000	200,000,000	904,426,858	1,109,526,858

Statement of Change in Equity
For The year ended 30 June, 2022

Particulars	Amount in Taka			
	Share Capital	Reserved Fund	Retained Earnings	Total
Opening Balance as at 01.07.2021	5,100,000	60,000,000	604,141,304	669,241,304
Add: Net Profit/(Loss) After Tax during the year	-	-	147,122,484	147,122,484
Less: Provision for Profit Bonus	-	-	(6,989,599)	(6,989,599)
Less: Dividend Paid during the year	-	-	(1,020,000)	(1,020,000)
Reserved Fund	-	140,000,000	(140,000,000)	-
Closing Balance as at 30.06.2022	5,100,000	200,000,000	603,254,189	808,354,189

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

Managing Director

ড. মল্লিক আনোয়ার হোসেন
ব্যবস্থাপনা পরিচালক
Place: Dhaka
(অতিরিক্ত সচিব)

Dated: 07th December 2023
প্রবাসী কল্যাণ ও বৈদেশিক কর্মসংস্থান মন্ত্রণালয়



Chairman

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চেয়ারম্যান
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Bangladesh Overseas Employment & Services Ltd. (BOESL)

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Statement of Cash Flows
For the year ended 30 June 2023

Particulars	Amount in Taka	
	30 June 2023	30 June 2022
A. Cash Inflow/(Outflow) from Operating Activities:		
Net Profit After Tax and Appropriation	301,172,669	139,112,885
Depreciation	3,018,703	3,571,421
Adjustment in Prior year Retained Earning	-	-
(Increase)/Decrease in Stock of Stationary	1,332	(5,076)
(Increase)/Decrease in Advance Deposit and Pre-payments	(30,384,359)	(26,704,987)
Increase/(Decrease) in Liabilities for Other Finance	998,768,471	464,649,521
Increase/(Decrease) in Accounts Receivable	(10,943,012)	11,403,115
Increase/(Decrease) in Liabilities for Expenses	(82,125)	144,125
Net Cash Generated from Operating Activities	1,261,551,679	592,171,004
B. Cash Inflow/(Outflow) from Investing Activities:		
(Increase)/Decrease in Investment in FDR	(993,119,727)	(541,484,238)
Purchase of Fixed Assets	(1,719,388)	(6,252,660)
Net Cash Inflow/(Outflow) from Financing Activities	(994,839,115)	(547,736,898)
C. Cash Inflow/(Outflow) from Financing Activities:		
	-	-
D. Net Increase /(Decrease) in Cash and Cash Equivalents (a+b+c)	266,712,564	44,434,106
Cash & Bank Balance at the beginning of the year	81,126,471	36,692,365
Cash & Bank Balance at the closing of the year	347,839,035	81,126,471

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

Managing Director

ড. মল্লিক আলোয়ার হোসেন
ব্যবস্থাপনা পরিচালক
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Place: Dhaka

Dated: 07 December 2023



Chairman

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Bangladesh Overseas Employment & Services Ltd. (BOESL)

**Probashi Kallayan Bhaban (4th floor)
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Ramna, Dhaka-1000, Bangladesh**

Notes to the Financial Statements

For the year ended 30 June 2023

1.00 Background and Activities:

Bangladesh Overseas Employment & Services (BOESL) Ltd. is a Company incorporated under the Companies Act 1994 vide registration number 11570/670 of 1983-84. The Company has an authorised capital of Taka three crore divided into 300,000 (Three Lac) shares of tk. 100 each. The Company has not yet made public issue of it share in the financial market.

The main activities of the company are to export manpower and to act as recruiting agent and consultants of manpower for employment of Bangladeshis abroad with the due permission from the Government of the Peoples Republic of Bangladesh. The Company by now has contributed substantial amount of revenue to Government exchequer by manpower export and developed reputed skill in promotion and campaign of manpower in the foreign market.

2.00 Basis of Accounting:

2.01 Concept:

The elements of financial statements have been measured on Historical Cost Basis on Generally Accepted Accounting Principles (GAAP) and in accordance with the International Accounting Standards adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) to the extend applicable to the Company.

2.02 Method:

The accounts are maintained on Accrual basis.

2.03 Functional and Presentation Currency:

These financial statements are presented in Taka, which is the Company's functional currency.

2.04 Statement of Cash Flows:

Statement of Cash Flows has been prepared under indirect method classified by operating, investing and financing activities.

2.05 Foreign Currency Translation:

Foreign currency transactions are recorded at the applicable rates of exchange ruling at the transaction date in accordance with IAS 21: The result in the exchange differences at the reporting date is recognized in the Statement of Profit or Loss and Other Comprehensive Income .



Bangladesh Overseas Employment & Services Ltd. (BOESL)

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Notes to the Financial Statements

For the year ended 30 June 2023

2.06 Reporting Period:

These financial statements cover one year starting from 01 July 2022 to 30 June 2023.

2.07 Comparative Information:

All numerical information in respect of the previous year have been presented in the last year financial statements and the narrative and descriptive information where it is relevant for understanding presented in the current year's financial statements.

2.08 Fixed Assets:

Fixed Assets are carried at cost less accumulated depreciation. The cost of fixed assets is amortized over their estimated useful lives, using the reducing balance method.

2.09 Financial Instruments:

Financial Instruments are recognized in the statement of financial position when Company becomes a party to the contractual provisions of the instruments under IFRS 9 Financial Instruments: Recognition and Measurement.

i) Receivables

Receivable are carried at original invoice amount based on a review of all outstanding amounts at the year-end.

ii) Payables

Liabilities are recorded at the amount payable for settlement in respect of goods and services received by Company.

2.10 Cash in Hand & Cash at Bank:

It includes bank deposits for use by the Company without any restriction, and there was insignificant risk of changes in its value.

2.11 Revenue Recognition:

Revenue is the gross inflow of economic benefits arising in the course of the ordinary activities of the Company when those inflows result in increases in fund,. Revenue is measured at the fair value of the consideration received or receivable. Revenues are recognized following the conditions of IFRS 15: Revenue from Contracts with Customers. Major item-wise recognition policies are briefly described as under:

Income from Service Charge:

Income from service charge is recognized in the accounting period to when the services are completed. Service charges received in advance are considered as liability.



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Notes to the Financial Statements
For the year ended 30 June 2023

Income from Data Entry and Online Registration Fees:

Income from Data Entry, Online Registration Fees and Management fees are recognized on cash basis in the accounting period in which fees are received.

Other Income:

Other Income is recognized when Company's right to receive such income has been reasonably established.

2.12 Events after the Reporting Period:

Events after the reporting period have been accounted for under IAS-10: Events after the reporting period that are nonadjusting have been disclosed.

2.13 Income Tax Provision:

Provision for income tax has been made for the year of audit. But provision for deferred tax has not been made.

2.14 Inventories:

Inventories were stated at acquisition cost.

2.15 Provision for Gratuity:

The provision for gratuity is made based on the following rules:

Length of Service	Entitlement
5 years or more	2 month basic salary per year
Below 5 years	50% One month basic salary per year

2.16 Other:

- Figures have been rounded off to the nearest Taka.
- Where necessary, comparative figures and accounts titles in the financial statements have been rearranged to conform to the current year's presentation



Bangladesh Overseas Employment & Services Ltd. (BOESL)

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Notes to the Financial Statements
For the year ended 30 June 2023

Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
3.00	Property, Plant & Equipment : Tk. 21,033,448		
	Opening Balance	61,894,451	55,641,791
	Addition during the period	1,719,388	6,252,660
		63,613,839	61,894,451
	Less: Sale during the period	-	-
		63,613,839	61,894,451
	Less: Accumulated depreciation	42,580,391	39,561,687
	Closing Balance	21,033,448	22,332,764
4.00	Stock of Stationary : Tk. 177,370		
	Opening Balance	178,702	173,626
	Addition during the period	801,982	659,631
		980,684	833,257
	Less: Consumption during the period	803,314	654,555
	Closing Balance	177,370	178,702
5.00	Account Receivables : Tk. -5,267,052		
	Opening Balance	(16,210,064)	-
	Addition during the year	(436,508,758)	-
		(452,718,822)	
	Less: Adjustment during the year	447,451,770	-
	Closing Balance	(5,267,052)	(16,210,064)
	This balance represents amount received in advance from different Overseas Company for supply of skilled manpower and the amount is gradually transferred to income as the said manpower is delivered. (Details in Annex-B)		
6.00	Advance, Deposit & Pre-payments : Tk. 72,133,202		
	Advance Against Income Tax	6.01 70,041,895	40,116,289
	Security Deposit with DG	6.02 1,500,000	1,500,000
	Security Deposit with T & T For Telephone	6.03 43,000	43,000
	Security Deposit with Sonali Bank for locker	6.04 700	700
	Security Deposit with Anudip for Gas	6.05 117,000	67,000
	Advance Against Expenses	6.06 430,607	21,854
	Total	72,133,202	41,748,843
6.01	Advance Against Income Tax : Tk. 70,041,895		
	Opening Balance	40,116,289	13,383,156
	Add: Addition during the period	80,760,661	45,451,857
		120,876,950	58,835,013
	Less: Income Tax adjustment	50,835,055	18,718,724
	Closing Balance	70,041,895	40,116,289



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Notes to the Financial Statements

For the year ended 30 June 2023

Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
6.02	Security Deposit with DG (BMET) : Tk. 1,500,000		
	Po No. 1256398 (AB)	50,000	50,000
	Po No. 0980266 (UB)	50,000	50,000
	Po No. 1340185 (UB)	50,000	50,000
	Shanchoy Patra 0097884	500,000	500,000
	0588306 (AB)	700,000	700,000
	FDR No. 0910370(AB)	150,000	150,000
	Total	1,500,000	1,500,000
6.03	Security Deposit with T & T For Telephone: Tk. 43,000		
	Security Deposit	43,000	43,000
	Total	43,000	43,000
6.04	Security Deposit with Sonali Bank Locker: Tk. 700		
	Security Deposit	700	700
	Total	700	700
6.05	Security Deposit with Anudip: Tk. 117,000		
	Anudip LPG	100,000	50,000
	Anudip GAS	17,000	17,000
	Total	117,000	67,000
6.06	Advance Against Expenses: Tk. 430,607		
	Opening Balance	21,854	100,000
	Add: Addition during the period	1,035,553	2,235,306
		1,057,407	2,335,306
	Less: Adjustment during the period	626,800	2,313,452
	Closing Balance	430,607	21,854
7.00	Investment in FDR: TK. 2,633,652,377		
	Opening Balance	1,366,000,000	875,988,000
	Add: Addition during the period	920,000,000	490,000,000
		2,286,000,000	1,365,988,000
	Less: Adjustment during the period	-	-
		2,286,000,000	1,365,988,000
	Add: Accumulated Interest	347,652,377	274,544,650
	Closing Balance	2,633,652,377	1,640,532,650
8.00	Cash and Cash Equivalents : Tk. 347,839,035		
	Cash in Hand	230,788	32,872
	Cash at Bank	347,608,247	81,093,599
	Total	347,839,035	81,126,471



Bangladesh Overseas Employment & Services Ltd. (BOESL)

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For the year ended 30 June 2023

Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
8.01	Cash at Bank: TK. 347,608,247		
	1004 · 193_Sonali Bank (Sh Hotel Br)	5,878,731	1,383,551
	1006 · Sonali Bank (Mogh Bzr Br) # 259	84,092,814	23,964,678
	1007 · 037 - Sonali Bank Ltd. - 37	218,293,162	26,065,318
	1008 · Agrani Bank # 620340	14,163,772	21,049,988
	1009 · 43885_Janata Bank (Moghbzr Br.)	487,239	487,469
	1010 · 3885431 ABL-FC (Shnt. H. Br.)	24,484,374	7,938,168
	1011 · 039 Sonali Bank Mog.. Br.	208,154	204,427
	Total	347,608,247	81,093,599
9.00	Liabilities for Other Finance : Tk. 1,959,904,522		
	Advance Against Service Charge	9.01 21,842,686	22,302,120
	Bourage	436,816	436,816
	Provision for Income Tax	9.02 118,724,719	55,805,080
	Gratuity Provision	9.03 -	627,659
	Security Deposit (Medical Centre)	9.04 4,200,000	3,400,000
	Qatar Chemical Company	137,041	137,041
	Security Deposit(Garments workers)	9.05 5,955,650	6,095,650
	Wages Earned welfare Fund	9.06 801,873	1,405,305
	Security Deposit (PABX)	2,881	2,881
	Security Deposit (House maid Oman)	220,000	220,000
	CBT Reg. Fee	9.07 4,301,315	4,301,315
	CBT Korea Expense (Liability)	9.08 4,218,007	9,238,243
	Liability for Visa Fee	9.09 614,468	(602,754)
	Liability for VAT	9.10 2,385,500	2,301,843
	QAFCO	355,464	355,464
	Worker Return	9.11 117,185	117,185
	Security Deposit (Korea)	9.12 1,769,300,000	844,900,000
	Korea Language Training	9.13 2,605	2,605
	Endorse Fee (Liability)	30,000	30,000
	Group Insurance Liabilities	9.14 -	50,000
	Security Deposit-Croatia : TK. 1,800,000	9.15 1,800,000	2,000,000
	Visa Fee- Malaysia	9.16 959,760	-
	Medical	9.17 (850,000)	-
	Immigration Clearance	9.18 565,500	-
	Mygrams	9.19 2,214,000	-



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
	PEPT 9.20	2,724,885	-
	PDO & Finger Print 9.21	14,303	-
	Security Deposit (Romania) 9.23	7,001,000	-
	Dividend Payable to Govt.	1,275,000	1,020,000
	Profit Bonus Payable	10,553,862	6,989,599
	Total	1,959,904,522	961,136,052

**The amount of Dividend Payable to Govt. and Profit Bonus Payable transferred to the Note-10.

9.01 Advance Against Service Charge : Tk. 21,842,686

Opening Balance	22,302,120	26,046,600
Add: Received during the period	-	-
	22,302,120	26,046,600
Less: Payment during the period	459,434	3,744,480
Closing Balance	21,842,686	22,302,120

9.02 Provision for Income Tax : Tk. 118,724,719

Opening Balance	55,805,080	21,270,730
Add: Income Tax during the period	118,724,719	55,805,080
	174,529,799	77,075,810
Less: Income Tax adjustments during the period	55,805,080	21,270,730
Closing Balance	118,724,719	55,805,080

9.03 Gratuity Provision : Tk. 0

Opening Balance	627,659	627,659
Less: Payment during the period	627,659	-
Closing Balance	-	627,659

9.04 Security Deposit (Medical Centre) : Tk. 4,200,000

Opening Balance	3,400,000	2,400,000
Add: Received during the period	1,000,000	1,000,000
	4,400,000	3,400,000
Less: Payment during the period	200,000	-
Closing Balance	4,200,000	3,400,000

9.05 Security Deposit (Garments workers) : Tk. 5,955,650

Opening Balance	6,095,650	6,310,650
Add: Received during the period	-	-
	6,095,650	6,310,650
Less: Payment during the period	140,000	215,000
Closing Balance	5,955,650	6,095,650



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
9.06	Wages Earned welfare Fund : Tk. 801,873		
	Opening Balance	1,405,305	2,043,395
	Add: Received during the period	66,783,458	73,150,050
		68,188,763	75,193,445
	Less: Payment during the period	67,386,890	73,788,140
	Closing Balance	801,873	1,405,305
9.07	CBT Reg. Fee : Tk. 4,301,315		
	Opening Balance	4,301,315	4,301,315
	Add: Received during the period	-	-
		4,301,315	4,301,315
	Less: Payment during the period	-	-
	Closing Balance	4,301,315	4,301,315
9.08	CBT Korea Reimbursement (Liability) : Tk. 4,218,007		
	Opening Balance	9,238,243	9,238,243
	Add: Received during the period	-	-
		9,238,243	9,238,243
	Less: Payment during the period	5,020,236	-
	Closing Balance	4,218,007	9,238,243
9.09	Liability for Visa Fee : Tk. 614,468		
	Opening Balance	(602,754)	2,329,746
	Add: Received during the period	39,985,622	12,066,600
		39,382,868	14,396,346
	Less: Payment during the period	38,768,400	14,999,100
	Closing Balance	614,468	(602,754)
9.10	Liability for VAT : Tk. 2,385,500		
	Opening Balance	2,301,843	2,641,539
	Add: Received during the period	40,225,405	34,274,427
		42,527,248	36,915,966
	Less: Payment during the period	40,141,748	34,614,123
	Closing Balance	2,385,500	2,301,843
9.11	Workers Return : Tk. 117,185		
	Opening Balance	117,185	117,185
	Add: Received during the period	-	-
		117,185	117,185
	Less: Payment during the period	-	-
	Closing Balance	117,185	117,185



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
9.12	Security Deposite By Workers (Korea) : Tk. 1,769,300,000		
	Opening Balance	844,900,000	412,000,000
	Add: Received during the period	935,800,000	437,900,000
		1,780,700,000	849,900,000
	Less: Payment/adjustment during the period	11,400,000	5,000,000
	Closing Balance	1,769,300,000	844,900,000
9.13	Korean Language Training: TK. 2,605		
	Opening Balance	2,605	2,605
	Add: Received during the period	-	-
		2,605	2,605
	Less: Payment during the period	-	-
	Closing Balance	2,605	2,605
9.14	Group Insurance Liabilities : TK. 0		
	Opening Balance	50,000	-
	Add: Received during the period	-	50,000
		50,000	50,000
	Less: Payment during the period	50,000	-
	Closing Balance	-	50,000
9.15	Security Deposit-Croatia : TK. 1,800,000		
	Opening Balance	2,000,000	-
	Add: Received during the period	-	2,000,000
		2,000,000	2,000,000
	Less: Payment during the period	200,000	-
	Closing Balance	1,800,000	2,000,000
9.16	Visa Fee- Malaysia : TK. 959,760		
	Opening Balance	-	-
	Add: Received during the period	4,740,000	-
		4,740,000	-
	Less: Payment during the period	3,780,240	-
	Closing Balance	959,760	-
9.17	Medical : TK. -850,000		
	Opening Balance	-	-
	Add: Received during the period	5,865,000	-
		5,865,000	-
	Less: Payment during the period	6,715,000	-
	Closing Balance	(850,000)	-



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
9.18	Immigration Clearance : TK. 565,500		
	Opening Balance	-	-
	Add: Received during the period	565,500	-
		565,500	-
	Less: Payment during the period	-	-
	Closing Balance	565,500	-
9.19	Mygrams : TK. 2,214,000		
	Opening Balance	-	-
	Add: Received during the period	2,214,000	-
		2,214,000	-
	Less: Payment during the period	-	-
	Closing Balance	2,214,000	-
9.20	PEPT : TK. 2,724,885		
	Opening Balance	-	-
	Add: Received during the period	7,609,215	-
		7,609,215	-
	Less: Payment during the period	4,884,330	-
	Closing Balance	2,724,885	-
9.21	PDO & Fingure Print : TK. 14,303		
	Opening Balance	-	-
	Add: Received during the period	392,080	-
		392,080	-
	Less: Payment during the period	377,777	-
	Closing Balance	14,303	-
9.22	Security Deposit (Romaia): TK. 7,001,000		
	Opening Balance	-	-
	Add: Received during the period	7,001,000	-
		7,001,000	-
	Less: Payment during the period	-	-
	Closing Balance	7,001,000	-
10.00	Libilities for Expenses : Tk. 137,000		
	Audit Fees	60,000	40,000
	Audit Fees (PF)	77,000	77,000
	Provision Fixed Asset Purchase	-	102,125
	Total	137,000	219,125



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
11.00	Share Capital:		
	<u>Authorised capital:</u>	30,000,000	30,000,000
	3,00,000 Ordinary shares @ Taka 100 each.		
	<u>Issued subscribed & paid up capital:</u>	5,100,000	5,100,000
	Divided into 51,000 ordinary shares @ Taka 100 each was fully paid by Govt. of Bangladesh.		
12.00	Retained Earnings: Tk. 904,426,858		
	The breakup is as follows:		
	Opening Balance	603,254,189	604,141,304
	Add: Net Profit / (Loss) after Tax for the year	313,001,531	147,122,484
		916,255,720	751,263,788
	Dividend Payable to Govt.	1,275,000	1,020,000
	Provision for Profit Bonus	10,553,862	6,989,599
	Reserve Fund	-	140,000,000
	Closing balance as on 30.06.2023	904,426,858	603,254,189
13.00	Operating Income : Tk. 583,518,562		
	Exam Fee/ South Korea Registration Fee	144,340,000	89,500
	CBT	147,070,724	2,101,617
	Management Fee	44,322	-
	S.Korea Lang. & Skill Training	20,252,120	6,280,200
	Income from Service Charge	268,363,246	228,496,205
	Data Entry Registration Fee	3,448,150	5,827,150
	Total	583,518,562	242,794,672
14.00	Operating Expense : Tk. 264,591,975		
	Operating Expense	177,813,262	31,197,413
	Administrative Expense	86,778,713	70,098,314
	Total	264,591,975	101,295,727
14.01	Operating Expense : Tk. 177,813,262		
	Candidate Selection Test	5,152,678	5,027,718
	Computer Based Test (CBT)	15,653,567	5,012,434
	Hotel Rent - Delegates & Other	513,628	3,430,629
	Other Exp - Sending workers	354,750	264,293
	Overseas Recruitment Test	1,425,000	1,838,700
	Bangla Noboborsha Allowances	298,496	276,952
	Local Training	593,535	995,972
	Foreign Training	556,457	5,576,935



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
	Pre-departure Briefing Exp.	1,736,000	1,499,200
	Behavior Change Training Exp.	6,678,988	996,820
	S.Korea Language & Skill Training	20,969,017	4,523,296
	Hygiene & Health Safety	67,344	81,309
	Job Fair, Saminers Conference	1,201,522	-
	CBT Reg. Fee (HRD) Expenses	120,710,781	1,673,155
	Korea Language Training Expense	1,901,499	-
	Total	177,813,262	31,197,413
14.02	Administrative Expenses : Tk. 86,778,713		
	Salary of Officers	17,212,879	15,725,204
	Salary to Employees	15,557,743	15,118,953
	Rest & Recreation Allowances	305,250	436,080
	Festival Allowances	4,696,690	2,925,430
	Office Rent	7,113,802	1,380,000
	Overtime Expenses	3,434,723	3,269,986
	Telephone, Telegram & Etc.	161,576	166,399
	Registration and Renewal Fees	770,020	-
	WASA Bill	191,081	178,197
	Electricity Bill	835,919	533,004
	Gas & Fuel Ex.	2,318,655	1,652,652
	Petrol & Lubricants Ex.	1,087,327	619,125
	Bank Charges / Insurance	1,007,635	554,712
	Printing and Publishing	1,011,834	1,290,415
	Stationery, Seals & Stamps	803,313	-
	Books and Periodicals	183,378	28,493
	Audio, Vedio Production Ex.	550,000	-
	Promotion & Advertising	602,395	986,913
	Seminars, Conferences, Workshop	82,420	271,841
	Annual Performance Workshop	-	126,741
	Integrity Workshop & Award	261,451	294,940
	Innovative Strategy Workshop	240,921	154,762
	Service Simplification	114,900	41,550
	Right to Information	115,915	-
	Entertainment	2,261,136	2,685,368



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
	Conveyance Expenses	731,649	623,914
	Carriage Inward	300	1,000
	Casual Staff Salaries	2,398,000	1,881,400
	Legal Expenses	519,121	52,000
	Computer & IT	790,904	904,762
	Audit Fee	60,000	40,000
	Audit Fee - PF	-	42,000
	Event & Festival Expenses	1,874,475	3,728,951
	Committee Meeting / Commission	-	-
	Board of Directors Meeting	1,580,000	873,000
	Specialized Committee Meeting	453,861	717,626
	Depreciation on Fixed Assets	3,018,703	3,571,421
	Staff Recruitments Exp.	2,666	509,650
	Annual General Meeting	661,938	565,214
	Provident Fund Contribution	1,382,147	1,223,800
	Crookeries Expense	40,684	3,410
	Other Office Expense	23,581	13,950
	Courier Expenses	285,158	92,609
	Motor Vehicles Repair and Maintenance	1,719,711	1,029,182
	Computers Repair & Maintenance	1,059,784	673,676
	Machinery & Equip. Maintenance	69,876	366,388
	Office & Building Maintenance	3,289,161	847,727
	Interior Decoration	1,464,893	-
	Electrical & Lighting Maintenance	210,881	85,156
	Electrical Media	160,000	-
	Generators & Other	1,663,125	63,109
	Group Insurance	31,360	25,920
	Email/Internet	1,078,011	636,689
	Earned Leave Encashment	270,600	304,380
	Donation/Freedom Fighters	-	1,000,000
	Sports Grants	29,940	25,000
	Relief & Charity	198,535	179,145
	Gratuity & Family Allowance	93,941	1,285,160



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Notes No.	Particulars	Amount in Taka	
		30 June 2023	30 June 2022
	Voluntary Fund	50,000	-
	Help & Grants	10,000	-
	Travel Expenses	79,122	192,420
	GRS	340,253	
	Foreign Employment Geowth	215,370	
	Vehicle Reg.Fee & Others	-	98,890
	Total	86,778,713	70,098,314
15.00	Non Operating Income : Tk. 112,799,663		
	Interest on STD	10,270,550	1,972,853
	Interest on FDR	94,571,624	57,172,445
	Forfeited Income	1,550,000	2,143,101
	Foreign Exchange Gain/Loss	6,191,545	-
	Miscellaneous Income	215,944	140,220
	Total	112,799,663	61,428,619
15.01	Forfeited Income : TK. 1,550,000		
	Forfeited from Korea Deposit	1,550,000	1,458,651
	Forfeited from Other Company	-	684,450
	Total	1,550,000	2,143,101



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Schedule of Property, Plant & Equipment
As at 30 June 2023

Schedule-A

SL No	Particulars	Cost		Rate of Dep. (%)	Balance as on 01.07.2022	Depreciation			W.D.V as on 30.06.2023
		Balance as on 01.07.2022	Addition during the year			Balance as on 30.06.2023	Value for Charging Depreciation	Addition during the year	
01	Furniture & fixtures	3,951,304	567,245	15%	2,398,595	2,119,954	317,993	2,716,588	1,801,961
02	Fax Machine	200,300	-	15%	195,684	4,616	692	196,376	3,924
03	Motor Vehical	33,730,499	-	10%	21,485,613	12,244,886	1,224,489	22,710,103	11,020,396
04	Crookeries	207,842	-	15%	138,967	68,875	10,331	149,298	58,544
05	Computer software	136,500	425,250	10%	-	561,750	56,175	56,176	505,574
06	Computer Server	3,814,750	-	20%	2,810,809	1,003,941	200,788	3,011,597	803,153
07	Machinery & Other Equipment	7,858,626	123,356	15%	5,457,526	2,524,456	378,668	5,836,194	2,145,788
08	Motor Cycle	151,300	-	20%	130,992	20,308	4,062	135,054	16,246
09	Generator	1,421,922	-	15%	1,198,189	223,733	33,560	1,231,749	190,173
10	Database Installation	5,512,500	-	15%	4,839,065	673,435	101,015	4,940,081	572,419
11	Office Development	3,265,748	-	15%	906,245	2,359,503	353,925	1,260,170	2,005,578
12	Office Equipment	1,643,160	499,810	15%	-	2,142,970	321,446	321,446	1,821,524
13	Electric Equipment	-	103,727	15%	-	103,727	15,559	15,559	88,168
	Balance as on 30 June 2023	61,894,451	1,719,388		39,561,685	24,052,154	3,018,703	42,580,391	21,033,448
	Balance as on 30 June 2022	55,641,791	6,252,660		35,990,267	21,212,060	3,571,421	39,561,687	22,332,764



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SL	Description	FDR Ac No.	Date of Deposit	Investment		Interest Received				Balance as 30/06/2023	
				As on 1/07/2022	Addition in 2022-23	Total as on 30/06/2023	Op Bal as 1/07/2022	Current Yr Interest	TDS & Others		Net Interest
1	Sonali Bank Ltd. Sheraton Br	4425555008507	25/05/2005	2,000,000	-	2,000,000	3,527,070	294,981	67,545	227,436	5,754,506
2	Sonali Bank Ltd. Sheraton Br	4425555008515	25/05/2005	2,000,000	-	2,000,000	3,527,070	294,981	67,545	227,436	5,754,506
3	Sonali Bank Ltd. Sheraton Br	4425555008523	25/05/2005	2,000,000	-	2,000,000	3,527,070	294,981	67,545	227,436	5,754,506
4	Sonali Bank Ltd. Sheraton Br	4425555009117	25/01/2007	10,000,000	-	10,000,000	16,227,591	1,399,758	321,275	1,078,483	27,306,074
5	Sonali Bank Ltd. Sheraton Br	4425555009125	25/01/2007	10,000,000	-	10,000,000	16,227,591	1,399,758	321,275	1,078,483	27,306,074
6	Sonali Bank Ltd. Sheraton Br	4425555009133	25/01/2007	5,000,000	-	5,000,000	8,091,859	698,605	167,852	530,753	13,622,612
7	Sonali Bank Ltd. Sheraton Br	4425555009141	25/01/2007	5,000,000	-	5,000,000	8,091,859	698,605	167,852	530,753	13,622,612
8	Agrany Bank Ltd	200000644926	16/04/2009	5,000,000	-	5,000,000	6,634,678	642,592	82,940	559,652	12,194,331
9	Agrany Bank Ltd	200001841522	9/1/2011	10,000,000	-	10,000,000	10,110,145	1,110,698	143,358	967,340	21,077,485
10	Agrany Bank Ltd	200001943605	3/4/2013	20,000,000	-	20,000,000	13,670,934	1,859,671	268,312	1,591,359	35,262,293
11	Agrany Bank Ltd	2000002301588	22/06/2013	20,000,000	-	20,000,000	13,252,855	2,000,650	283,828	1,716,822	34,969,677
12	Sonali Bank Ltd. Sheraton Br	4425555012905	10/11/2023	20,000,000	-	20,000,000	11,937,857	1,704,559	387,970	1,316,589	33,254,446
13	Agrany Bank Ltd	200003860625	19/01/2015	50,000,000	-	50,000,000	22,157,519	4,078,659	589,063	3,489,596	75,647,116
14	Sonali Bank Ltd. Mogh Bazar Br.	119805000274	11/5/2015	10,000,000	-	10,000,000	3,973,154	744,188	202,797	541,391	14,514,545
15	Sonali Bank Ltd. Mogh Bazar Br.	119805000284	25/06/2015	20,000,000	-	20,000,000	7,938,828	1,560,358	405,124	1,155,234	29,094,062
16	Sonali Bank Ltd. Mogh Bazar Br.	119805000321	6/12/2015	10,000,000	-	10,000,000	3,545,852	756,416	204,127	552,289	14,098,141
17	Sonali Bank Ltd. Sheraton Br	442555000223	28/04/2016	10,000,000	-	10,000,000	3,190,412	703,107	196,256	506,851	13,697,263
18	Agrany Bank Ltd	200008645657	9/5/2016	10,000,000	-	10,000,000	3,268,717	798,309	102,062	696,247	13,964,964
19	Sonali Bank Ltd. Mogh Bazar Br.	119805000401	12/2/2017	10,000,000	-	10,000,000	2,730,347	677,980	186,092	491,888	13,222,235
20	Agrany Bank Ltd	200009488098	12/2/2017	10,000,000	-	10,000,000	2,817,958	771,189	98,595	672,594	13,490,552
21	Sonali Bank Ltd. Mogh Bazar Br.	119805000415	11/7/2017	50,000,000	-	50,000,000	12,570,308	3,335,561	909,887	2,425,674	64,995,982
22	Sonali Bank Ltd. Mogh Bazar Br.	119805000442	21/05/2018	30,000,000	-	30,000,000	6,807,768	1,840,388	383,078	1,457,310	38,265,078
23	Rupali Bank Ltd.	547035004830	30/06/2019	80,000,000	-	80,000,000	16,068,193	6,782,187	3,577,326	3,204,861	99,273,054
24	Sonali Bank Ltd. Mogh Bazar Br.	119805000480	30/06/2019	30,000,000	-	30,000,000	4,877,199	1,949,907	454,594	1,495,313	36,372,512
25	Sonali Bank Ltd. Mogh Bazar Br.	119805000531	14/06/2020	5,000,000	-	5,000,000	269,270	561,701	97,729	463,972	5,733,242
26	IFC Bank Ltd.	170354631200	16/06/2020	30,000,000	-	30,000,000	4,038,930	2,127,433	425,487	1,701,947	35,740,877
27	Sonali Bank Ltd. Mogh Bazar Br.	119805000832	29/06/2022	50,000,000	-	50,000,000	-	3,125,000	675,000	2,450,000	52,450,000
28	Agrany Bank Ltd	200020715211	26/06/2023	-	180,000,000	180,000,000	-	-	-	-	180,000,000
29	Agrany Bank Ltd	200012097115	22/05/2018	60,000,000	-	60,000,000	13,445,306	4,418,819	626,888	3,791,931	77,237,237
30	Sonali Bank Ltd.	119805000456	9/9/2018	70,000,000	-	70,000,000	11,479,321	4,075,966	865,194	3,210,772	84,690,093



31	Sonali Bank Ltd.	119805000467	5/2/2019	100,000,000	-	100,000,000	17,494,498	6,264,119	1,498,597	4,765,522	122,260,020
32	Sonali Bank Ltd.	119805000479	30/06/2019	70,000,000	-	70,000,000	11,373,099	4,549,184	1,075,585	3,473,599	84,846,698
33	Sonali Bank Ltd.	119805000503	5/11/2019	50,000,000	-	50,000,000	5,685,982	2,784,299	885,290	1,899,009	57,584,991
34	Sonali Bank Ltd.	119805000528	14/05/2020	60,000,000	-	60,000,000	5,973,410	3,517,015	863,331	2,653,684	68,627,094
35	Sonali Bank Ltd.	119805000830	19/06/2022	200,000,000	-	200,000,000	-	12,000,000	2,450,000	9,550,000	209,550,000
36	Janata Bank Ltd.	100233649796	20/06/2022	50,000,000	-	50,000,000	-	3,000,000	465,000	2,535,000	52,535,000
37	Rupali Bank Ltd.	59035000755	21/06/2022	50,000,000	-	50,000,000	-	3,000,000	315,000	2,685,000	52,685,000
38	Rupali Bank Ltd.	743.0346743 Shaymoli		50,000,000	-	50,000,000	-	3,125,000	377,500	2,747,500	52,747,500
39	Sonali Bank Ltd.	119805000833	29/06/2022	90,000,000	-	90,000,000	-	5,625,000	1,175,000	4,450,000	94,450,000
40	Agrany Bank Ltd	200019922068	7/2/2023	-	200,000,000	200,000,000	-	-	-	-	200,000,000
41	Modhumoti Bank Ltd.	11205500000102	7/2/2023	-	30,000,000	30,000,000	-	-	-	-	30,000,000
42	Marcantile Bank Ltd.	1410001106708	7/2/2023	-	30,000,000	30,000,000	-	-	-	-	30,000,000
43	NRBC Bank Ltd.	510271200000152	7/2/2023	-	10,000,000	10,000,000	-	-	-	-	10,000,000
44	NRBC Bank Ltd.	5150712528	8/2/2023	-	10,000,000	10,000,000	-	-	-	-	10,000,000
45	Janata Bank Ltd.	100244870524	11/6/2023	-	100,000,000	100,000,000	-	-	-	-	100,000,000
46	Agrany Bank Ltd	200020621357	11/6/2023	-	100,000,000	100,000,000	-	-	-	-	100,000,000
47	IFIC Bank Ltd.	170354631201	11/6/2023	-	50,000,000	50,000,000	-	-	-	-	50,000,000
48	Exim Bank Ltd.	121002234429	11/6/2023	-	10,000,000	10,000,000	-	-	-	-	10,000,000
49	BRAC Bank Ltd.	3056832890001	11/6/2023	-	30,000,000	30,000,000	-	-	-	-	30,000,000
50	Rupali Bank Ltd.	5470350005283	11/6/2023	-	100,000,000	100,000,000	-	-	-	-	100,000,000
51	Bangladesh Krishi Bank Ltd.	4001-0330218046	12/6/2023	-	50,000,000	50,000,000	-	-	-	-	50,000,000
52	First Security Islami Bank Ltd.	11524600006733	12/6/2023	-	10,000,000	10,000,000	-	-	-	-	10,000,000
53	One Bank Ltd	504140003749	12/6/2023	-	10,000,000	10,000,000	-	-	-	-	10,000,000
	Total			1,366,000,000	920,000,000	2,286,000,000	274,532,650	94,571,624	21,451,898	73,119,727	2,633,652,377

