Independent Auditor's Report and

Audited Financial Statements of

SKYWAYS SLS FRUGAL (BD) PVT LTD.

As at and for the Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT
To the shareholders of
SKYWAYS SLS FRUGAL (BD) PVT LTD.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **SKYWAYS SLS FRUGAL (BD) PVT LTD.** (the company) which comprise the Statement of Financial Position as at 30 June 2025 and Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended 30 June 2025, and notes to the financial statements, including a summary of significant accounting policies and other explanatory notes.

In our opinion, the accompanying financial statements of the Company present fairly of the financial position of the Company as at 30 June 2025, and of its financial performance and its cash flows for the year then ended 30 June 2025 in accordance with International Financial Reporting Standards (IFRSs), the company Act 1994 and other applicable laws and regulations.

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence and Other Ethical Responsibilities

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), Bangladesh Securities and Exchange Commission (BSEC) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) By Laws.

Emphasis of Matter

The company has submitted its monthly VAT returns to the VAT authority on time. However, the sales amounts for the respective periods were not disclosed in the returns. Although the company's sales are VAT-exempt, we draw attention to this matter as the VAT returns were not prepared in full compliance with the VAT and Supplementary Duty Act, 2012.

- As disclosed in note no 08 Cash and Cash Equivalent: The company maintains a foreign currency account. However, no exchange gain or loss has been reported during the period.
- As disclosed in note no 13 Accounts Payable: During the period, the company has reported an accounts payable balance of BDT 9,20,49,197/-. We sent balance confirmation letters to major creditors; however, sufficient confirmation was not received from the respective parties.

Information Other than the Financial Statement and Auditors Report Thereon

Management is responsible for the other information. The other information comprises all of the information in the annual report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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 of the Company in accordance with International Financial Reporting Standards (IFRSs) and the company Act 1994 and other applicable laws and regulations 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.

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.

- 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit

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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.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicates with those charged with governess, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

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

(i) 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;

(ii) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;

(iii) the statement of financial position and statement of profit or loss and other comprehensive income together with the annexed notes dealt with by the report are in agreement with the books of account and returns;

Md. Rubel Hosain FCA
Proprietor & CEO
Enrolment No. 1975
M R HOSAIN & CO.
Chartered Accountants

Place: Dhaka
Dated: October 22, 2025
DVC: 2510221975AS760545

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SKYWAYS SLS FRUGAL (BD) PVT LTD.
Statement of Financial Position
As on June 30th, 2025

Particulars	Notes	Amount In BDT	
		June 30, 2025	June 30, 2024
ASSETS			
Non Current Assets		**294,931**	**332,111**
Property Plant & Equipment	3.00	69,166	81,261
Preliminary Expenses	4.00	-	-
Un-allocated Revenue Expenses	5.00	225,765	250,850
Current Assets		**119,139,523**	**19,916,336**
Accounts Receivable	6.00	-	875,900
Advances, Deposites & Prepayments	7.00	199,000	235,000
Cash & Cash Equivalents	8.00	118,940,523	18,805,436
TOTAL ASSETS		**119,434,454**	**20,248,447**
SHAREHOLDERS EQUITY & LIABILITIES			
Shareholders' Equity		**24,256,484**	**13,600,730**
Paid up Capital	9.00	5,000,000	5,000,000
Retained Earnings	10.00	19,256,484	8,600,730
Current Liabilities		**95,177,970**	**6,647,717**
Provision, Accrued & Other Expenses	11.00	112,020	659,187
Provision for Income Tax	12.00	3,016,753	391,990
Accounts Payable	13.00	92,049,197	5,596,541
TOTAL SHAREHOLDERS EQUITY & LIABILITIES		**119,434,454**	**20,248,447**

The accompanying notes are an integral part of this financial statement and are to be read in conjunction therewith.

Managing Director **Director**

As per our annexed report of same date.

Md. Rubel Hosain, FCA
Proprietor & CEO
Enrollment No- 1975
M R HOSAIN & CO.
Chartered Accountants

Place: Dhaka.
Dated: October 22, 2025
DVC: 2510221975AS760545

M R HOSAIN & CO. Dhaka Chartered Accountants

SKYWAYS SLS FRUGAL (BD) PVT LTD.
Statement of Profit or Loss & Other Comprehensive Income
For the Period ended June 30th, 2025

Particulars	Notes	Amount In BDT	
		June 30, 2025	June 30, 2024
Net Freight Commission	14.00	**26,097,687**	**10,784,002**
Less: Administrative Expenses	15.00	10,246,331	8,450,958
Profit/(Loss) from Operations		**15,851,356**	**2,333,044**
Less: Financial Expenses	16.00	182,737	82,019
Add: Others Income	17.00	5,500	1,938,279
Net Profit/(Loss) Before Tax		**15,674,119**	**4,189,305**
Less: Tax Adjusted F.Y. 2022-2023		707,982	152,208
Less: Income Tax Expense	18.00	4,310,383	1,278,971
Net Profit/(Loss) After Tax		**10,655,754**	**2,758,125**

The accompanying notes form an integral part of this financial statement and are to be read in conjunction therewith.

Managing Director **Director**

As per our annexed report of same date.

Md. Rubel Hosain, FCA
Proprietor & CEO
Enrollment No- 1975
M R HOSAIN & CO.
Chartered Accountants

Place: Dhaka.
Dated: October 22, 2025
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SKYWAYS SLS FRUGAL (BD) PVT LTD.

Statement of Changes in Equity

For the Period ended June 30th, 2025

Particulars	Share Capital	Retained Earnings	Amount In BDT Total
Balance as at 1st July 2024	5,000,000	8,600,730	13,600,730
Profit/(loss) for the period	-	10,655,754	10,655,754
Balance as at 30th June 2025	**5,000,000**	**19,256,484**	**24,256,484**

For the Period ended June 30th, 2024

Particulars	Share Capital	Retained Earnings	Amount In BDT Total
Balance as at 1st July 2023	5,000,000	5,842,604	10,842,604
Profit/(loss) for the period	-	2,758,125	2,758,125
Balance as at 30th June 2024	**5,000,000**	**8,600,730**	**13,600,730**

Managing Director

Director

M R HOSAIN & CO. Dhaka Chartered Accountants

SKYWAYS SLS FRUGAL (BD) PVT LTD.
Statement of Cash Flows
For the Period ended June 30th, 2025

Particulars	Amount In BDT	
	June 30, 2025	June 30, 2024
1. Cash Flows from Operating Activities		
A. Net Profit Before Tax	**15,674,119**	**4,189,305**
B. Add: Items not involved in movement of cash:	**37,180**	**50,385**
Depreciation on Property, Plant and Equipment	12,095	14,542
Preliminary Expenses Written off @ 10%	25,085	27,872
Amortization of Intangible Assets	-	7,971
C. Changes in Working Capital		
Increase/(Decrease) in Accounts Receivable	875,900	(200,854)
(Increase)/Decrease in Advances, Deposits & Pre-payments	36,000	-
Increase/(Decrease) in Provision, Accrued & for Expense	(547,167)	217,911
(Increase)/Decrease in Accounts Payable	86,452,656	(81,021,608)
	86,817,390	(81,004,552)
D. Net Cash after Adjustment (B+C)	**102,528,689**	**(76,764,863)**
Less: Tax Paid During the Year	(2,393,602)	(1,278,971)
Net Cash Generated from Operating Activities (A+D)	**100,135,087**	**(78,043,833)**
2. Cash Flows From Investing Activities		
Purchases/Sales of Fixed Assets	-	-
Other Investment (Deffered Revenue Expenses)	-	-
Other Investment	-	-
Net Cash used in Investing Activities	-	-
3. Cash Flows From Financing Activities		
Issuance of Paid-up Capital	-	-
Profit Share Payable	-	-
Share Money Deposit	-	-
Net Cash from Financing Activities	-	-
Net Cash Flows (1+2+3)	**100,135,087**	**(78,043,833)**
Cash and Cash Equivalents at the Beginning of the Year	18,805,436	96,849,269
Cash and Cash Equivalents at the End of the Year	**118,940,523**	**18,805,436**

Managing Director

Director

M R HOSAIN & CO. Dhaka Chartered Accountants

SKYWAYS SLS FRUGAL (BD) PVT LTD.
Notes to the Financial Statements
For the Period ended June 30th, 2025

1.00 Legal Status and Nature of the Company

1.01 Legal Status of the Company

Skyways SLS Frugal (BD) Pvt. Ltd. is a private limited company incorporated under the Bangladesh Companies Act 1994 on 1st day of March 2017, bearing registration no. C-136323/17. The registered office of the company is situated at Rangs Paramount Square (6th Floor), Plot-11, Road-17, Banani C/A, Dhaka-1213, Bangladesh.

1.02 Principal Activities and Nature of Operation

The main activities of the company is Freight Forwarding.

2.00 Summary of Significant Accounting Policies

2.01 Basis and Convention of Accounting

The financial statements of the company have been prepared in compliance with International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) under historical cost convention and accrual basis of accounting.

The applicable IASs and IFRSs are as follows:

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-18	Revenue
IAS-19	Employee Benefits
IAS-24	Related Party Disclosures
IAS-36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets

2.02 Use of Estimates and Judgements

The preparation of financial statements 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 ongoing basis. Revision to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected.

2.03 Property, Plant and Equipment

Property, plant and equipment have been stated at cost as reduced by accumulated depreciation. Assets costing less than BDT 10,000 are recognized as expenditure irrespective of their useful lives.

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2.04 Depreciation

Depreciation is provided on all fixed assets, at various rates on a reducing balance method over their estimated useful lives. Depreciation on additions to fixed assets are charged for the full year in the year of acquisition while no depreciation is charged in the year of retirement/disposal. The rates of depreciation and useful lives are stated below:

Name of Fixed Assets	Rate%
Furniture & Fixture	10%
Computer & Laptop	20%
Office Equipment	10%

2.05 Inventories

Inventories are valued at lower of cost and net realizable value. Inventories comprise of yarn and accessories and other raw materials. Cost is determined on First In First Out (FIFO) basis in the case of yarn and accessories and other raw materials. Cost of finished goods includes total cost of materials, all direct expenditures and an attributable proportion of overheads.

2.06 Revenue Recognition

Revenue from sales of good is recognized while invoices are raised upon delivery of goods and when all the significant risks and rewards of the ownership transferred to the customer.

2.07 Taxation

Provision for current income tax has been made in the financial statements in accordance with latest Finance Act 2023

2.08 Events After the Reporting Period

Events after the reporting period that provide additional information about the Company's position at the date of statement of financial position are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed when material as per IAS-10 "Events after the reporting Period".

2.09 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company; or a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or the amount of the obligation cannot be measured with sufficient reliability.

2.10 Foreign Currency Transactions

a) Foreign currency transactions have been converted into Bangladesh Taka at the rulling rate on the date of transaction.

b) The imported plant & equipment has been converted at historical rates.

2.11 General

a) Figures appearing in the financial statements have been rounded off to the nearest Taka.

b) Previous year's figures have been rearranged, whenever considered necessary to conform to the current year's presentation.

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Notes	Particulars		Amount In BDT	
			June 30, 2025	June 30, 2024
3.00	**Property, Plant & Equipment (Annexure-A)**			
	A. Cost			
	Opening Balance		157,050	157,050
	Addition during the year		-	-
	Disposal During the year		-	-
	Closing Balance		**157,050**	**157,050**
	B. Depreciation			
	Opening Balance		75,789	61,247
	Charged for the year		12,095	14,542
	Closing Balance		**87,884**	**75,789**
	Carrying Amount (A-B)		**69,166**	**81,261**
4.00	**Preliminary Expenses**			
	Opening Balance		-	7,971
	Less: Written off @ 10%		-	7,971
	Closing Balance		**-**	**-**
5.00	**Un-allocated Revenue Expenses**			
	Opening Balance		250,850	278,722
	Less: Written off @ 10%		25,085	27,872
	Closing Balance		**225,765**	**250,850**
6.00	**Accounts Receivable**		-	875,900
	Total		**-**	**875,900**
7.00	**Advances, Deposits & Prepayments**			
	Advance to staff		199,000	235,000
	Advances Income Tax (AIT)	7.01	-	-
	Total		**199,000**	**235,000**
7.01	**Advances Income Tax (AIT)**			
	Opening Balance		-	-
	Tax paid by Airline		1,289,805	900,607
	AIT on trade license		3,000	-
	TDS on Bank Interest		825	378,364
			1,293,630	**1,278,971**
	Adj. with Income Tax provision	12.00	(1,293,630)	(1,278,971)
	Closing Balance		**-**	**-**
8.00	**Cash & Cash Equivalents**			
	Cash in Hand		18,540	13,942
	Cash at Bank	8.01	118,921,983	18,791,494
	Total		**118,940,523**	**18,805,436**

M R HOSAIN & CO. Dhaka Chartered Accountants

Notes	Particulars	Amount In BDT	
		June 30, 2025	June 30, 2024

8.01 Cash at Bank

SBAC Bank Ltd. (A/C no. 0010111003055) - BDT	62,144,100	14,770,854
SBAC Bank Ltd. (A/C no. 0010140000093) - USD	3,035,919	3,035,919
Dhaka Bank Ltd. (A/C no. 0206-100 26789) - BDT	4,237,694	984,720
Eastern Bank Ltd (A/C no. 1121030000288) - BDT	49,504,270	-
Total	**118,921,983**	**18,791,494**

9.00 Share Capital

Authorized Capital	**30,000,000**	**30,000,000**

The Authorized Capital of the company is divided into 3,000,000 ordinary shares of Tk. 10/- each.

Paid up Capital	**5,000,000**	**5,000,000**

The Paid-up Capital of the company is divided into 500,000 ordinary shares of Tk. 10/- each.

Name of Shareholders	No of share	June 30, 2025	June 30, 2024
Md. Abrarul Alam	225,000	2,250,000	2,250,000
Mrs. Biva Sultana	75,000	750,000	750,000
Skyways Air Services Private Limited	200,000	2,000,000	2,000,000
Total	**500,000**	**5,000,000**	**5,000,000**

10.00 Retained Earnings

Opening balance	8,600,730	5,842,604
Add: Profit during the year	10,655,754	2,758,125
Closing Balance	**19,256,484**	**8,600,730**

11.00 Provision, Accrued & Other Expenses

Audit fees	50,000	45,000
Business Promotion	-	25,000
Communication Expenses	-	14,000
Courier & Postage	-	7,139
Internet Bill	8,400	7,200
Office Rent	50,820	46,200
Office Stationery	-	4,500
Other Expenses	-	28,128
Salary & Allowance	2,800	475,090
VAT on office Rent		6,930
Total	**112,020**	**659,187**

12.00 Provision for Income Tax

Opening balance	391,990	239,782
Add: This Year	4,310,383	1,278,971
Additional Assessed Tax - F.Y: 22-23	707,982	152,208
	5,410,355	**1,670,961**
Less:		
Adjusted Advances Income Tax (AIT)	(1,293,630)	(1,278,971)
Payment of Tax for FY: (22-23)	(947,764)	-
Payment of Assessed Tax - for F.Y: 21-22	(152,208)	-
Closing Balance	**3,016,753**	**391,990**

M R HOSAIN & CO. Dhaka Chartered Accountants

Notes	Particulars	Amount In BDT	
		June 30, 2025	June 30, 2024
13.00	**Accounts Payable**		
	ORYX Aviation Ltd.	42,599,127	-
	Eur Service (BD) Ltd.	2,107,463	-
	MSC Ltd. (Dhaka)	735,950	-
	BS Shipping Line Ltd. (Dhaka)	1,063,800	-
	Maxicon Container Line (Dhaka)	2,261,291	-
	Others Payable	43,281,566	5,596,541
	Total	**92,049,197**	**5,596,541**
14.00	**Net Freight Commission**		
	Total Commission	26,097,687	10,784,002
	Total	**26,097,687**	**10,784,002**

The company derived commission service fees as agent freight forwarder and carries by air & sea operation handling. Revenue is recognized as the net commission income. I:e Commission accrued after deducting the freight charges to air & sea charter.

14.01	**Gross Freight Charges**		
	Ocean & air freight	1,186,258,489	489,691,008
	Total	**1,186,258,489**	**489,691,008**

The company derived commission, service fees as agent freight forwarder and carries by air operation and sea operation handling. The proceeds are deposited in to the Company's bank account through account transfer or instrument issued by the customers.

14.02	**Freight Paid to Air and Sea Charterer**		
	Ocean & air freight charges	1,160,160,802	478,907,005
	Total	**1,160,160,802**	**478,907,005**

15.00	**Administrative Expenses**		
	Audit fees	50,000	45,000
	Books & Periodicals	1,560	1,790
	Business Promotion	140,500	142,600
	Communication Expenses	132,500	128,900
	Computer Accessories	9,600	7,890
	Conveyance	75,334	78,620
	Courier & Postage	216,636	161,669
	Crockeries Item	6,620	8,450
	Depreciation Expenses	12,095	14,542
	Entertainment	336,365	89,328
	Gift Items	22,428	24,219
	Gas, Fuel, Toll & Parking	24,340	25,890
	Internet Bill	100,800	173,380
	Janitorial & Cleaning	-	26,300
	License, registration & renewal fees	21,047	9,547
	Membership & renewal fees	192,750	494,075
	Office Rent	563,640	554,400
	VAT on Office Rent	84,546	83,160
	Office Stationery	376,588	82,906
	Office supplies	376,954	279,225

M R HOSAIN & CO. Dhaka Chartered Accountants

Notes	Particulars		Amount In BDT	
			June 30, 2025	June 30, 2024
	Preliminary Expenses Written off @ 10%		-	7,971
	Un-allocated Revenue Expenses Written off @ 10%		25,085	27,872
	Repair & Maintenance		17,250	145,686
	Salary & Allowance		7,292,360	5,733,396
	Stamp & Others		3,650	7,510
	Software & Maintence		55,000	15,000
	Tours & Travels		45,998	30,251
	Utilities Bill		62,685	51,381
	Total		**10,246,331**	**8,450,958**
16.00	**Financial Expenses**			
	Bank Charges		182,737	82,019
	Total		**182,737**	**82,019**
17.00	**Others Income**			
	EBL Bank Interest		5,500	1,938,279
	Total		**5,500**	**1,938,279**
18.00	**Income Tax Expenses**			
	Minimun Tax	18.01	260,977	64,704
	Regular Tax	18.02	4,310,383	1,152,059
	Advance Tax	7.01	1,293,630	1,278,971
	Higher One		**4,310,383**	**1,278,971**
18.01	**Minimun Tax**			
	Total Sales		26,097,687	10,784,002
	Rate		1.00%	0.60%
	Total		**260,977**	**64,704**
18.02	**Regular Tax**			
	Net Profit Before Tax		15,674,119	4,189,305
	Corporate Rate		27.50%	27.50%
	Total		**4,310,383**	**1,152,059**

M R HOSAIN & CO. Dhaka Chartered Accountants

SKYWAYS SLS FRUGAL (BD) PVT LTD.
Schedule of Property Plant & Equipment
As on June 30th, 2025

Annexure-A

PARTICULARS	COST				Rate %	DEPRECIATION			Written Down value as at 30th June 2025
	Balance as at 1st July 2024	Addition during the year	Disposal during the year	Balance as at 30th June 2025		Balance as at 1st July 2024	Charged during the year	Balance as at 30th June 2025	
Furniture & Fixture	56,000	-	-	56,000	10%	26,240	2,976	29,216	26,784
Computer & Laptop	81,050	-	-	81,050	20%	41,359	7,938	49,297	31,753
Office Equipment	20,000	-	-	20,000	10%	8,190	1,181	9,371	10,629
Balance as on 30th June 2025	**157,050**	**-**	**-**	**157,050**		**75,789**	**12,095**	**87,884**	**69,166**
Balance as on 30th June 2024	**157,050**	**-**	**-**	**157,050**		**61,247**	**14,542**	**75,789**	**81,261**

M.R. HOSAIN & CO. Dhaka Chartered Accountants

MR HOSAIN & CO.
CHARTERED ACCOUNTANTS