

PRIVATE & CONFIDENTIAL

**PRACTITIONERS' ASSURANCE REPORT
ON
FINANCIAL STATEMENTS
[FOR THE YEAR ENDED 30 JUNE, 2026]**

**ARIFABAD ABASIK MALIK KALLYAN SAMITY
1/3/4, ARIFABAD HOUSING SOCIETY
RUPNAGAR, DHAKA- 1216**

ASSURANCE REPORT

I/3/4, ARIFABAD HOUSING SOCIETY
RUPNAGAR, DHAKA- 1216

Report on the Financial Statements

We have reviewed accompanying financial statements of ARIFABAD ABASIK MALIK KALLYAN SAMITY, which comprise statement of financial position as of June 30, 2026, and statement of income & expenditure, statement of receipts & payments for the year ended, and a summary of significant accounting policies and other explanatory information (notes 1 to 9).

Management's Responsibility for the Financial Statements

Management is responsible for preparation and fair presentation of these financial statements in accordance with Bangladesh Financial Reporting Standard for Small and Medium-sized Entities, 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.

Practitioner's Responsibility

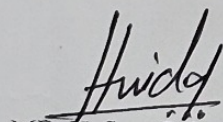
Our responsibility is to draw a conclusion on accompanying financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), and Engagement to Review Historical Financial Statements. ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements taken as a whole, are not prepared in all material respects in accordance with applicable financial reporting framework. This standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these financial statements do not present fairly, in all material respects (or do not give a true and fair view of), the financial position of ARIFABAD ABASIK MALIK KALLYAN SAMITY as at 30 June, 2026, and (of) its financial performance for the year then ended, in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.



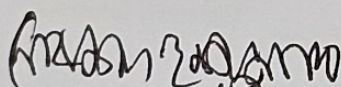
MD. Hafizur Rahaman Riday (CA-CC)

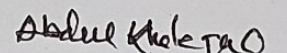
Date: 3 September 2026

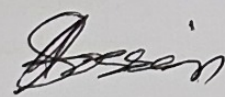
Arifabad Abasik Malik Kallyan Samity
I/3/4, Arifabad Housing Society, Rupnagar, Dhaka-1216
Statement of Financial Position
As at 30 June 2026

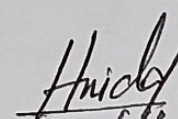
Particulars	Notes	Amount in Taka	
		30 June 2026 Amount	30 June 2025 Amount
<u>ASSETS</u>			
Non - Current Assets			
Furniture & Fixture	3.00	128,908.00	145,021.00
Total Non - Current Assets		128,908.00	145,021.00
Current Assets			
Accounts Receivable	4.00	542,900.00	385,050.00
Cash & Cash Equivalent	5.00	842,241.70	764,133.20
Total Current Assets		1,385,141.70	1,149,183.20
TOTAL ASSETS		1,514,049.70	1,294,204.20
<u>FUND & LIABILITIES</u>			
Fund Account:			
General Fund	6.00	1,498,891.70	1,282,989.20
Total Fund		1,498,891.70	1,282,989.20
Current Liabilities			
Accounts Payable	7.00	15,158.00	11,215.00
Total Liabilities		15,158.00	11,215.00
TOTAL FUND & LIABILITIES		1,514,049.70	1,294,204.20

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


General Secretary


President

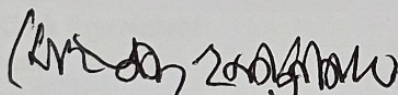

Finance Secretary

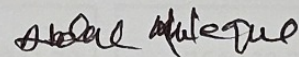

Reviewer

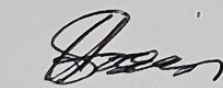
Arifabad Abasik Malik Kallyan Samity
I/3/4, Arifabad Housing Society, Rupnagar, Dhaka-1216
Statement of Income and Expenditure
For the year ended 30 June 2026

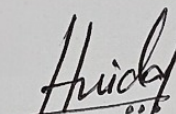
Particulars	Note	Amount in Taka	
		30 June 2026 Amount	30 June 2025 Amount
INCOME			
Subscription	9.00	2,171,980.00	1,899,650.00
Interest Income		2,110.00	-
Total Income:		<u><u>2,174,090.00</u></u>	<u><u>1,899,650.00</u></u>
EXPENDITURE			
Staff & guards salaries and allowances		1,742,061.00	1,681,707.00
Office rent		96,000.00	74,000.00
Depreciation expense		16,113.00	16,113.00
Audit fee		7,500.00	7,500.00
Bank charge		1,736.50	1,420.00
Maintenance expense		19,390.00	23,670.00
Other miscellaneous expenses		16,566.00	17,377.00
Printing and stationery		36,280.00	17,842.00
Utilities expense		3,941.00	6,881.00
Uniform expense		18,600.00	9,800.00
Total Expenditure		<u><u>1,958,187.50</u></u>	<u><u>1,856,310.00</u></u>
Net Income / (Loss)		<u><u>215,902.50</u></u>	<u><u>43,340.00</u></u>

The accompanying notes form an integral part of this Income & Expenditure Account.


General Secretary


President


Finance Secretary

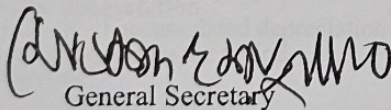

Reviewer

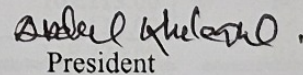
Arifabad Abasik Malik Kallyan Samity
I/3/4, Arifabad Housing Society, Rupnagar, Dhaka-1216

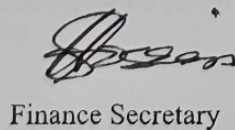
Statement of Receipts and Payments
For the year ended 30 June 2026

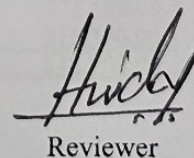
		Amount in Taka	
Particulars	Notes	30 June 2026 Amount	30 June 2025 Amount
Opening Balance:			
Cash in hand		-	35,180.00
Cash at bank		764,133.20	672,735.20
RECEIPTS			
Subscription Received	8.00	2,014,130.00	1,900,200.00
Accounts payable (Loan)		158.00	3,715.00
Bank Interest		2,110.00	-
Total Receipts:		2,780,531.20	2,611,830.20
PAYMENTS			
Staff & guards salaries and allowances		1,742,061.00	1,681,707.00
Office rent		96,000.00	74,000.00
Audit fee paid for FY 23-24		-	15,000.00
Paid Accounts Payable (Loan)		3,715.00	-
Bank charge		1,736.50	1,420.00
Maintenance expense		19,390.00	23,670.00
Other miscellaneous expenses		16,566.00	17,377.00
Printing and stationery		36,280.00	17,842.00
Utilities expense		3,941.00	6,881.00
Uniform expense		18,600.00	9,800.00
Total Payments		1,938,289.50	1,847,697.00
Closing Balance			
Cash & Cash Equivalent		842,241.70	764,133.20
Cash in hand		-	-
Cash at bank		842,241.70	764,133.20
Total		2,780,531.20	2,611,830.20

The accompanying notes form an integral part of this Receipts & Payments Account.


General Secretary


President


Finance Secretary


Reviewer

Arifabad Abasik Malik Kallyan Samity
I/3/4, Arifabad Housing Society, Rupnagar, Dhaka-1216

Notes to the Financial Statements

Accompanying Notes and Observations for the Year Ended 30 June, 2026

1.00 Introduction

1.01 Background :

ARIFABAD ABASIK MALIK KALLYAN SAMITY, is a non-profit member's welfare organization. Social Welfare Registration No. Dha-08828, Its registered address: I/3/4 Arifabad Housing Society, Rupnagar, Dhaka-1216.

2.00 Significant Accounting Policies:

The Accounting policies adopted by the entity are as follows:

2.01 Measurement bases and going concern:

The Financial Statements have been prepared on historical cost convention under the accrual basis of accounting for all transactions, on the assumption that the organization will function as a going concern in the foreseeable future.

2.02 Reporting framework and compliance thereof:

The Financial Statements have been prepared and disclosures were made in accordance with the requirement of Bangladesh Financial Reporting Standards (BFRS), including Bangladesh Accounting Standards (BAS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB) based on International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) and related pronouncements.

2.03 Functional and presentation currency :

The Functional and Presentation currency is Bangladeshi Taka (BDT) in both cases. And, the amounts are rounded to the nearest Taka in these financial statements.

2.04 Use of estimates and judgement :

The preparation of financial statements in conformity with BAS / BFRS requires management to make judgements, estimates and assumptions that affect the accounting policies and the reported amount of assets, liabilities, income and expenses. Actual results may differ from estimates.

2.05 Cash and Cash Equivalents

Cash and Cash Equivalents comprise cash in hand and cash balances with the bank with original maturities of 03 (three) months or less.

2.06 Depreciation

Depreciation on Furniture & Fixture is provided on the Straight-Line Method over the estimated useful lives of the assets. Effective from FY 2024-25, depreciation is charged at 10% per annum, representing an estimated useful life of 10 years, subject to review of useful lives and residual values at each reporting date.

3.00 Furniture & Fixture

Furniture & Fixture at cost
Add: Additions during the period

Accumulated depreciation

Opening balance of accumulated depreciation
Add: Depreciation during the period
Closing balance

Written down value as on 30 June 2026

4.00 Accounts Receivable

Opening Balance
Add: Addition during the period
Less: Adjustments during the period
Closing Balance

30 June 2026 Amount	30 June 2025 Amount
247,134.00	247,134.00
-	-
<u>247,134.00</u>	<u>247,134.00</u>
102,113.00	86,000.00
16,113.00	16,113.00
<u>118,226.00</u>	<u>102,113.00</u>
128,908.00	145,021.00
<u>128,908.00</u>	<u>145,021.00</u>
385,050.00	385,600.00
373,150.00	169,750.00
215,300.00	170,300.00
<u>542,900.00</u>	<u>385,050.00</u>

5.00	Cash & cash equivalent		
	Cash in hand		-
	Cash at Bank (Al Arafa Islami Bank Ltd., Rupnagar Br. A/C # 4551120036958)	842,241.70	764,133.20
	Closing Balance	842,241.70	764,133.20
6.00	General Fund		
	Opening balance	1,282,989.20	1,206,247.20
	Prior-period adjustment	-	33,402.00
	Net Income/ (Loss)	215,902.50	43,340.00
	Closing balance	1,498,891.70	1,282,989.20
7.00	Accounts Payable		
	Opening balance	11,215.00	48,402.00
	Less: Prior-period adjustment	-	33,402.00
	Add: Additions during the period	7,658.00	11,215.00
	Less: Payments during the period	3,715.00	15,000.00
	Closing balance	15,158.00	11,215.00
8.00	Receipts from Subscription:		
	July	150,250.00	173,100.00
	August	162,200.00	132,250.00
	September	152,600.00	153,950.00
	October	164,800.00	160,550.00
	November	148,300.00	141,200.00
	December	187,000.00	174,900.00
	January	172,150.00	170,450.00
	February	128,300.00	135,650.00
	March	208,500.00	260,950.00
	April	175,400.00	96,800.00
	May	182,630.00	183,750.00
	June	182,000.00	116,650.00
	Total	2,014,130.00	1,900,200.00
9.00	Subscription:		
	Subscription collected during the period	2,014,130.00	1,900,200.00
	Less: Previous period's arrear subscription	215,300.00	170,300.00
	Add: Arrear subscription	373,150.00	169,750.00
	Total	2,171,980.00	1,899,650.00

তাং- ০৩/০৯/২০২৬ ইং

নিরীক্ষা প্রতিবেদন

আরিফাবাদ আবাসিক মালিক কল্যাণ সমিতি

জুলাই ২০২৫ ইং হইতে জুন ২০২৬ ইং তারিখ পর্যন্ত

মোট ব্যাংক এবং নগদ স্থিতি, জুন ২০২৫: ৭,৬৪,১৩৩.২০ /-

মাস	মাসিক জমা	মাসিক খরচ
জুলাই'২৫	১,৫০,২৫০ /-	১,৫৫,৬০৩ /-
আগস্ট'২৫	১,৬২,২০০ /-	১,৫৮,০৬১ /-
সেপ্টেম্বর'২৫	১,৫২,৬০০ /-	১,৬৭,৯৫২ /-
অক্টোবর'২৫	১,৬৪,৮০০ /-	১,৩৮,৩২৫ /-
নভেম্বর'২৫	১,৪৮,৩০০ /-	১,৪৫,৬৯৬ /-
ডিসেম্বর'২৫	১,৮৭,০০০ /-	১,৩৬,৪৯১ /-
জানুয়ারী'২৬	১,৭২,১৫০ /-	১,৫৫,৩৮১ /-
ফেব্রুয়ারী'২৬	১,২৮,৩০০ /-	১,৫২,৭২০ /-
মার্চ'২৬	২,০৮,৫০০ /-	২,২৩,৮৯৭ /-
এপ্রিল'২৬	১,৭৫,৪০০ /-	১,৬৫,৮৭২ /-
মে'২৬	১,৮২,৬৩০ /-	১,৯১,১৩২ /-
জুন'২৬	১,৮৪,১১০ /-	১,৪৭,১৫৯.৫০ /-
মোট=	২০,১৬,২৪০ /-	১৯,৩৮,২৮৯.৫০ /-

জের জুন'২৫-

৭,৬৪,১৩৩.২০ /-

যোগঃ মোট জমা-

২০,১৬,২৪০ /-

যোগঃ অতিরিক্ত প্রদান (ফাইন্যান্স সেক্রেটারি)-

১৫৮/-

২৭,৮০,৫৩১.২০ /-

বাদঃ খরচ-

১৯,৩৮,২৮৯.৫০ /-

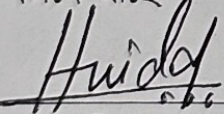
৮,৪২,২৪১.৭০ /-

ব্যাংকে আছে-

৮,৪২,২৪১.৭০ /- (জুন'২৬)

নগদে আছে-

০ /- (জুন'২৬)



মোঃ হাফিজুর রহমান হুদয়, সি.এ.সিসি