PRIVATE & CONFIDENTIAL

PRACTITIONERS' ASSURANCE REPORT
ON
FINANCIAL STATEMENTS
[FOR THE YEAR ENDED 30 JUNE 2025]

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

ASSURANCE REPORT

1/3/4, ARIFABAD HOUSING SOCIETY
RUPNAGAR, DHAKA- 1216

Report on Financial Statements

We have reviewed the accompanying financial statements of ARIFABAD ABASIK MALIK KALLYAN SAMITY, which comprise statement of financial position as of June 30, 2025, and the 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 10).

Management's Responsibility for the Financial Statements

Management is responsible for preparation and fair presentation of these financial statements in accordance with the 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 the 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 the 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.

Basis for Conclusion — Prior Period Adjustments

As disclosed in Notes 3, 5, and 6 to the financial statements, the comparative figures as of and for the year ended 30 June 2024 have been restated. The carrying amount of Furniture & Fixture as of 30 June 2024 has been restated from Tk 41,310 to Tk 161,134, and Cash at Bank as at that date has been restated from Tk 627,125 to Tk 672,735, following correction of prior period errors identified in the accumulated depreciation calculation and bank reconciliation, respectively. An advance of Tk 2,000 carried forward from prior periods has also been derecognized for lack of supporting documentation. The resulting net prior period adjustment of Tk 163,433 has been recognized directly in the General Fund, in accordance with the requirements for correction of prior period errors under the applicable financial reporting framework.

As further disclosed in Notes 7 and 8, a separate prior period adjustment of Tk 33,402 has been recognized during the year ended 30 June 2025, representing derecognition of an Accounts Payable balance previously recorded in error without supporting documentation, and adjusted directly against the General Fund. Our conclusion is not modified in respect of these matters.

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, 2025, and (of) its financial performance for the year ended, in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities.

MD. Hafizur Rahaman Riday (CA-CC)
Date: 03 September 2026

Arifabad Abasik Malik Kallyan Samity
I/3/4, Arifabad Housing Society,Rupnagar,Dhaka-1216
Statement of Financial Position
As at 30 June 2025

Amount in Taka

Particulars	Notes	30 June 2025 Amount	30 June 2024 Amount
ASSETS			
Non - Current Assets			
Furniture & Fixture	3.00	145,021.00	161,134.00
Total Non - Current Assets		**145,021.00**	**161,134.00**
Current Assets			
Accounts Receivable	4.00	385,050.00	385,600.00
Advances, Deposits & Prepayments	5.00	-	-
Cash & Cash Equivalent	6.00	764,133.20	707,915.20
Total Current Assets		**1,149,183.20**	**1,093,515.20**
TOTAL ASSETS		**1,294,204.20**	**1,254,649.20**
FUND & LIABILITIES			
Fund Account:			
General Fund	7.00	1,282,989.20	1,206,247.20
Total Fund		**1,282,989.20**	**1,206,247.20**
Current Liabilities			
Accounts Payable	8.00	11,215.00	48,402.00
Total Liabilities		**11,215.00**	**48,402.00**
TOTAL FUND & LIABILITIES		**1,294,204.20**	**1,254,649.20**

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 2025

Amount in Taka

Particulars	Note	30 June 2025 Amount	30 June 2024 Amount
INCOME			
Subscription	10.00	1,899,650.00	1,978,100.00
Interest Income		-	-
Total Income:		**1,899,650.00**	**1,978,100.00**
EXPENDITURE			
Staff & guards salaries and allowances		1,681,707.00	1,520,315.00
Office rent		74,000.00	71,000.00
Depreciation expense		16,113.00	15,142.00
Audit fee		7,500.00	15,000.00
Bank charge		1,420.00	1,616.00
Maintenance expense		23,670.00	6,830.00
Other miscellaneous expenses		17,377.00	23,764.00
Printing and stationery		17,842.00	-
Utilities expense		6,881.00	-
Uniform expense		9,800.00	15,960.00
Total Expenditure		**1,856,310.00**	**1,669,627.00**
Net Income / (Loss)		**43,340.00**	**308,473.00**

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

General Secretary

Abdul Khaleque
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 2025

Figures in Taka

Particulars	Notes	30 June 2025 Amount	30 June 2024 Amount
Opening Balance:			
Cash in hand		35,180.00	28,770.00
Cash at bank		672,735.20	567,830.20
RECEIPTS			
Subscription Received	9.00	1,900,200.00	1,762,800.00
Accounts Payable (Loan)		3,715.00	
Total cash available:		**2,611,830.20**	**2,359,400.20**
PAYMENTS			
Staff & guards salaries and allowances		1,681,707.00	1,520,315.00
Office rent		74,000.00	71,000.00
Audit fee paid for FY 23-24		15,000.00	12,000.00
Bank charge		1,420.00	1,616.00
Maintenance expense		23,670.00	6,830.00
Other miscellaneous expenses		17,377.00	23,764.00
Printing and stationery		17,842.00	-
Utilities expense		6,881.00	-
Uniform expense		9,800.00	15,960.00
Total Payments		**1,847,697.00**	**1,651,485.00**
Closing Balance			
Cash & Cash Equivalent		**764,133.20**	**707,915.20**
Cash in hand			35,180.00
Cash at bank		764,133.20	672,735.20
Total		**2,611,830.20**	**2,359,400.20**

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, 2025

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.

		30 June 2025 Amount	30 June 2024 Amount
3.00	**Furniture & Fixture**		
	Furniture & Fixture at cost	247,134.00	247,134.00
	Add:Additions during the period	-	-
		247,134.00	247,134.00
	Accumulated depreciation		
	Opening balance of accumulated depreciation	86,000.00	70,858.00
	Add: Depreciation during the	16,113.00	15,142.00
	Closing Balance	102,113.00	86,000.00
	Written down value as on 30 June 2025	145,021.00	161,134.00
		145,021.00	161,134.00

Note 3: The comparative figure for Furniture & Fixture has been revised to correct a prior-period error arising from the previous calculation of accumulated depreciation. Accordingly, the carrying amount as at 30 June 2024 has been restated from Tk 41,310 to Tk 161,134.

		30 June 2025 Amount	30 June 2024 Amount
4.00	**Accounts Receivable**		
	Opening Balance	385,600.00	170,300.00
	Add: Addition during the period	169,750.00	215,300.00
	Less: Adjustments during the period	170,300.00	-
	Closing Balance	385,050.00	385,600.00

5.00 Advances, Deposits &

Opening Balance	-	2,000
Add: Addition during the period	-	-
Less: Adjustments during the period		2,000
Closing Balance	-	-

The advance of Tk 2,000 brought forward from prior periods has been derecognized as no supporting documentation could be located. This has been treated as a prior-period error and adjusted against the General Fund.

6.00 Cash & cash equivalent

Cash in hand	-	35,180.00
Cash at Bank (Al Arafa Islami Bank Ltd., Rupnagar Br. A/C # 4551120036958)	764,133.20	672,735.20
Closing Balance	764,133.20	707,915.20

Note: The comparative cash at bank balance has been restated from Tk. 627,125 to Tk. 672,735.20 to correct a prior-period error identified from the bank reconciliation.

7.00 General Fund

Opening balance	1,206,247.20	734,341.00
Prior-period adjustment	33,402.00	163,433.20
Net Income/ (Loss)	43,340.00	308,473.00
Closing balance	**1,282,989.20**	**1,206,247.20**

The prior-period adjustment of Tk 163,433 recognized as at 1 July 2024 represents corrections to the previously reported balances of Furniture & Fixture, Cash at Bank, and Advances. A further prior-period adjustment of Tk 33,402 has been recognized during the year, representing correction of an Accounts Payable balance previously recorded in error without supporting documentation.

8.00 Accounts Payable

Opening balance	48,402.00	161,870.00
Less: Prior-period adjustment	33,402.00	-
Add: Additions during the period	11,215.00	15,000.00
Less: Payments during the period	15,000.00	128,468.00
Closing balance	**11,215.00**	**48,402.00**

An amount of Tk 33,402 included in the previously reported Accounts Payable balance was found to have no supporting documentation and has been identified as a prior-period recording error. It has been derecognized and adjusted against the General Fund during the year

9.00 Receipts from Subscription:

July	173,100.00	128,700.00
August	132,250.00	132,900.00
September	153,950.00	129,200.00
October	160,550.00	164,700.00
November	141,200.00	128,500.00
December	174,900.00	137,300.00
January	170,450.00	150,500.00
February	135,650.00	153,450.00
March	260,950.00	192,200.00
April	96,800.00	132,200.00
May	183,750.00	143,250.00
June	116,650.00	169,900.00
Total	**1,900,200.00**	**1,762,800.00**

10.00 Subscription:

Subscription collected during the period	1,900,200.00	1,762,800.00
Less: Previous period's arrear subscription	170,300.00	-
Add: Arrear subscription	169,750.00	215,300.00
Total	**1,899,650.00**	**1,978,100.00**

তাং- ০৩/০৯/২০২৬ ইং

নিরীক্ষা প্রতিবেদন

আরিফাবাদ আবাসিক মালিক কল্যাণ সমিতি

জুলাই ২০২৪ ইং হইতে জুন ২০২৫ ইং তারিখ পর্যন্ত

মোট ব্যাংক এবং নগদ স্থিতি, জুন ২০২৪ঃ ৭,০৭,৯১৫.২০/-

মাস	মাসিক জমা	মাসিক খরচ
জুলাই'২৪	১,৭৩,১০০/-	১,৪৬,৭৪৪/-
আগস্ট'২৪	১,৩২,২৫০/-	১,৩২,৪৪৮/-
সেপ্টেম্বর'২৪	১,৫৩,৯৫০/-	১,২৯,২৯৫/-
অক্টোবর'২৪	১,৬০,৫৫০/-	১,৪২,০৭৯/-
নভেম্বর'২৪	১,৪১,২০০/-	১,২৯,৪২৮/-
ডিসেম্বর'২৪	১,৭৪,৯০০/-	১,৩১,৮০৩/-
জানুয়ারী'২৫	১,৭০,৪৫০/-	১,৩৭,৬৩০/-
ফেব্রুয়ারী'২৫	১,৩৫,৬৫০/-	১,৪৬,৮৫৩/-
মার্চ'২৫	২,৬০,৯৫০/-	২,১৭,৪৬৯/-
এপ্রিল'২৫	৯৬,৮০০/-	১,৫২,৭৮২/-
মে'২৫	১,৮৩,৭৫০/-	২,০৫,৮৩৫/-
জুন'২৫	১,১৬,৬৫০/-	১,৭৫,৩৩১/-
মোট=	**১৯,০০,২০০/-**	**১৮,৪৭,৬৯৭/-**

জের জুন'২৪-	৭,০৭,৯১৫.২০/-
যোগঃ মোট জমা-	১৯,০০,২০০/-
যোগঃ অতিরিক্ত প্রদান (ফাইন্যান্স সেক্রেটারি)-	৩,৭১৫/-
	২৬,১১,৮৩০.২০/-
বাদঃ খরচ-	১৮,৪৭,৬৯৭/-
	৭,৬৪,১৩৩.২০/-

ব্যাংকে আছে-	**৭,৬৪,১৩৩.২০/-** (জুন'২৫)
নগদে আছে-	**০** /- (জুন'২৫)

মোঃ হাফিজুর রহমান হৃদয়, সি.এ-সিসি