Audit Report
of
Association for Land Reform and Development (ALRD)

for the year ended June 30, 2023

Submitted by

S.K. BARUA & CO.
CHARTERED ACCOUNTANTS
Since-1985

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ASSOCIATION FOR LAND REFORM AND DEVELOPMENT (ALRD)

For the year ended June 30, 2023

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Independent Auditor's Report
To
The Governing Body of
Association for Land Reform and Development (ALRD)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **"Association for Land Reform and Development (ALRD)"**which comprise the statement of financial position as at 30 June 2023 and the statement of Comprehensive Income, statement of Receipts & Payments for the period from 01 July 2022 to 30 June 2023 and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects of the financial position of**" Association for Land Reform and Development (ALRD)"**as at 30 June 2023 and its financial performance for the year then ended in accordance with applicable International Financial Reporting Standards and Generally Accepted Accounting Practices.

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 entity in accordance with the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountant (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.

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Dhaka
Estd.-1985
Chartered Accountants

In preparing the financial statements, management is responsible for assessing the organization's duration, disclosing, as applicable, matters related to organization's period and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so those charged with governance are responsible for overseeing the organizations financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with International Standards on Auditing (ISAs) would 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 these bases of financial statements. As part of an audit in accordance with International Standards on Auditing (ISAs) we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to the continueas 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, further events or conditions may cause the organization to cease to continue as a going concern.

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- 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 organization's or activities within the institute to express an opinion on the financial statements. We are responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 safe guards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period. We describe these matters in our auditor's 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.

We also report that:

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

b) In our opinion, proper books of accounts as required by law have been kept by the organization so far as it appeared from our examination of these books; and

c) The statement of financial position, statement of comprehensive income and statement of receipts & payments dealt with by the report are in agreement with the books of accounts.

Pear Ali FCA
Partner
Enrollment No. 0249
S. K. Barua& Co
Chartered Accountants
DVC: 2310180249AS499176
18 OCT 2023

S.K. BARUA & CO. Dhaka Estd.-1985 Chartered Accountants

Association for Land Reform and Development (ALRD)
Consolidated Statement of Financial Position
As at June 30, 2023

Particulars	Notes	Amount in Taka	
		30.06.2023	30.06.2022
Assets and Properties:			
Non Current Assets:			
Property, Plant and Equipment	7.00	18,016,195	18,972,937
Security Deposit	8.00	250,000	250,000
Total Non-Current Assets		**18,266,195**	**19,222,937**
Current Assets:			
Advances	9.00	741,650	22,000
Cash and Bank Balances	11.00	24,398,710	7,693,171
Total Current Assets		**25,140,360**	**7,715,171**
Total Assets and Properties:		**43,406,555**	**26,938,108**
Fund and Liabilities:			
Capital Fund/Equity			
Equity/Fund Account	12.00	43,379,427	26,657,726
Total Fund/ Equity		**43,379,427**	**26,657,726**
Current Liabilities:			
Tax Payable	13.00	9,553	128,600
VAT Payable	14.00	17,575	68,782
Provision for Audit Fee	15.00	-	83,000
Total Current Liabilities		**27,128**	**280,382**
Total Fund and liabilities:		**43,406,555**	**26,938,108**

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

S.K. BARUA & CO. Dhaka Estd.-1985 Chartered Accountants

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

Dated:Dhaka
18 OCT 2023

DVC: 2310180249AS499176.

Association for Land Reform and Development (ALRD)
Consolidated Statement of Comprehensive Income
For the year ended June 30, 2023

Particulars	Notes	Amount in Taka	
		2022-2023	2021-2022
Income:			
Fund from Donors	17.00	106,778,859	79,510,038
Local Contribution	18.00	1,045,977	1,698,640
Total Income		**107,824,836**	**81,208,678**
Expenditure:			
Advocacy, Lobbying and Research	19.00	13,535,790	9,143,218
Mobilization, Networking and Alliance Building	20.00	10,685,827	8,925,261
Capacity Building and Leadership Development	21.00	9,581,085	14,758,812
Information, Communication and Documentation	22.00	2,671,895	2,275,101
Network for Legal Assistance and Counseling	23.00	2,482,850	2,212,424
Monitoring and Organizational Development	24.00	2,596,104	1,622,778
Salaries and Allowances	25.00	38,365,235	34,717,534
Administrative and Program Support Cost	26.00	8,440,609	7,078,345
Contribution to Misereor Project	28.00	200,000	700,000
Depreciation (Sch-A)	7.00	2,543,740	2,782,653
Total Expenditure		**91,103,135**	**84,216,126**
Surplus/Deficit during the year		16,721,701	(3,007,448)
Grand Total		**107,824,836**	**81,208,678**

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

S.K. BARUA & CO.
Dhaka
Estd.-1985
Chartered Accountants

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

Dated:Dhaka
18 OCT 2023

DVC: 2310180249AS409176.

Association for Land Reform and Development (ALRD)

Consolidated Statement of Receipts and Payments

For the year ended June 30, 2023

Particulars	Notes	Amount in Taka 2022-2023	Amount in Taka 2021-2022
Opening Balance:		**7,693,171**	**17,105,123**
Cash in Hand		12,032	2,148
Cash at Banks		7,681,139	17,102,975
Receipts:			
Fund from Donors	17.00	106,778,859	79,510,038
Local Contribution	18.00	1,045,977	1,698,640
		107,824,836	**81,208,678**
Others:			
Advance Realised	9.00	11,694,574	9,258,083
Inter Project Loan	10.00	600,000	600,000
Tax Deduction at Sources	13.00	2,779,673	2,319,031
VAT Deduction at Sources	14.00	3,307,819	2,608,088
		18,382,066	**14,785,202**
Total Receipts		**133,900,073**	**113,099,003**
Payments:			
Advocacy, Lobbying and Research	19.00	13,535,790	9,143,218
Mobilization, Networking and Alliance Building	20.00	10,685,827	8,925,261
Capacity Building and Leadership Development	21.00	9,581,085	14,758,812
Information, Communication and Documentation	22.00	2,671,895	2,275,101
Network for Legal Assistance and Counseling	23.00	2,482,850	2,212,424
Monitoring and Organizational Development	24.00	2,596,104	1,539,778
Salaries and Allowances	25.00	38,365,235	34,717,534
Administrative and Program Support Cost	26.00	8,440,609	7,078,345
Capital Expenditure	27.00	1,586,998	5,336,261
Contribution to Misereor Project	28.00	200,000	700,000
		90,146,393	**86,686,734**

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Others:			
Unspent Fund Refund	12.00	-	6,567,771
Advance Given	9.00	12,414,224	6,688,400
Tax Deposit to Govt. Exchequer	13.00	2,898,720	2,195,900
VAT Deposit to GVT. Exchequer	14.00	3,359,026	2,547,027
Paid agaist provision for Audit Fee	15.00	83,000	120,000
Inter Project Loan	16.00	600,000	600,000
		19,354,970	**18,719,098**
Total Payments		**109,501,363**	**105,405,832**
Closing Balance:	11.00	**24,398,710**	**7,693,171**
Cash in Hand		13,573	12,032
Cash at Banks		24,385,137	7,681,139
Grand Total		**133,900,073**	**113,099,003**

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

S.K. BARUA & CO. Dhaka Estd.-1985 Chartered Accountants

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

Dated:Dhaka
18 OCT 2023

DVC: 2310180249AS499176

Association for Land Reform and Development (ALRD)
Statement of Cash Flow
For the year ended June 30, 2023

Particulars	Amount in Tk. FY 2022-2023	Amount in Tk. FY 2021-2022
A. Cash Flow from Operating Activities:		
Advance Realised	11,694,574	9,258,083
Inter Project Loan	600,000	600,000
Tax Deduction at Sources	2,779,673	2,319,031
VAT Deduction at Sources	3,307,819	2,608,088
Operating Income:		
Fund from Donors	106,778,859	79,510,038
Local Contribution	1,045,977	1,698,640
Operating Expense:		
Advocacy, Lobbying and Research	(13,535,790)	(9,143,218)
Mobilization, Networking and Alliance Building	(10,685,827)	(8,925,261)
Capacity Building and Leadership Development	(9,581,085)	(14,758,812)
Information, Communication and Documentation	(2,671,895)	(2,275,101)
Network for Legal Assistance and Counseling	(2,482,850)	(2,212,424)
Monitoring and Organizational Development	(2,596,104)	(1,539,778)
Salaries and Allowances	(38,365,235)	(34,717,534)
Administrative and Program Support Cost	(8,440,609)	(7,078,345)
Contribution to Misereor Project	(200,000)	(700,000)
Net Cash Used in Operating Activities	**37,647,507**	**14,643,407**
B. Cash Flow from Investing Activities		
Capital Expenditure	(1,586,998)	(5,336,261)
Unspent Fund Refund	-	(6,567,771)
Net Cash used in Investing Activities	**(1,586,998)**	**(11,904,032)**
C. Cash Flow from Financing Activities:		
Advance Given	(12,414,224)	(6,688,400)
Tax Deposit to Govt. Exchequer	(2,898,720)	(2,195,900)
VAT Deposit to GVT. Exchequer	(3,359,026)	(2,547,027)
Paid agaist provision for Audit Fee	(83,000)	(120,000)
Inter Project Loan	(600,000)	(600,000)
Net Cash provided by Financing Activities	**(19,354,970)**	**(12,151,327)**
D. Net increase/decrease (A+B+C)	**16,705,539**	**(9,411,952)**
Add: Cash And Bank Balance at the beginning of the ye	7,693,171	17,105,123
Cash and Bank Balance at the end of year	**24,398,710**	**7,693,171**

Treasurer
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Dated:Dhaka
18 OCT 2023

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Association for Land Reform and Development (ALRD)

Statement of Changes in Equity

For the year ended June 30, 2023

	Amount in Taka	
	FY 2022-2023	**FY 2021-2022**
Capital Fund/Equity		
Opening Balance	**26,657,726**	**36,232,945**
Add: Surplus/ deficit for the year	16,721,701	(3,007,448)
	43,379,427	**33,225,497**
Less: Unspent Fund Refund to DANIDA	-	6,567,771
Closing Balance	**43,379,427**	**26,657,726**

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S.K. BARUA & CO. Dhaka Estd.-1985 Chartered Accountants

Dated:Dhaka
18 OCT 2023

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

DVC: 2310180249AS499176.

Association for Land Reform and Development (ALRD)

Project-wise Statement of Financial Position

As at June 30, 2023

Particulars	Notes	Projects							Amount in Taka
		BftW/CORE	MISE/KZE	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD-GF	Total As on 30.06.2023
Assets and Properties:									
Non Current Assets:									
Property, Plant and Equipment	7.00	5,804,846	931,834	-	-	2,837,399	91,409	8,350,707	18,016,195
Security Deposit	8.00	250,000	-	-	-	-	-	-	250,000
Total Non Current Assets:		**6,054,846**	**931,834**	-	-	**2,837,399**	**91,409**	**8,350,707**	**18,266,195**
Current Assets:									
Advances	9.00	35,000	699,650	-	-	7,000	-	-	741,650
Loan	10.00	-	-	-	-	-	-	-	-
Cash and Bank Balances	11.00	15,059,763	3,791,821	23,258	37,660	1,108,573	2,731,112	1,646,523	24,398,710
Total Current Assets:		**15,094,763**	**4,491,471**	**23,258**	**37,660**	**1,115,573**	**2,731,112**	**1,646,523**	**25,140,360**
Total Assets & Properties:		**21,149,609**	**5,423,305**	**23,258**	**37,660**	**3,952,972**	**2,822,521**	**9,997,230**	**43,406,555**
Fund and Liabilities:									
Capital Fund/Equity:									
Equity/Fund Account	12.00	21,149,475	5,423,305	23,258	37,660	3,926,478	2,822,021	9,997,230	43,379,427
Total Capital Fund/Equity:		**21,149,475**	**5,423,305**	**23,258**	**37,660**	**3,926,478**	**2,822,021**	**9,997,230**	**43,379,427**
Current Liabilities:									
Tax Payable	13.00	50	-	-	-	9,003	500	-	9,553
VAT Payable	14.00	84	-	-	-	17,491	-	-	17,575
Provision for Audit Fee	15.00	-	-	-	-	-	-	-	-
Loan	16.00	-	-	-	-	-	-	-	-
Total Current Liabilities:		**134**	-	-	-	**26,494**	**500**	-	**27,128**
Total Fund and Liabilities:		**21,149,609**	**5,423,305**	**23,258**	**37,660**	**3,952,972**	**2,822,521**	**9,997,230**	**43,406,555**

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

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

S.K. BARUA & CO. Dhaka Estd.-1985 Chartered Accountants

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

Dated:Dhaka

18 OCT 2023

DVC: 2310180249AS499176.

Association for Land Reform and Development (ALRD)
Project-wise Comprehensive Income Statement
For the year ended June 30, 2023

Particulars	Notes	Name Of Projects							Amount in Taka
		BftW/CORE	MISE/KZE	NES-ILC	ONETIME GRANT	Landesa	Climate Action	ALRD GF	Total 2022-2023
Income:									
Fund from Donors	17.00	77,890,715	14,016,045	-	-	9,865,832	5,006,267	-	106,778,859
Local Contribution	18.00	321,000	396,673	-	-	-	-	328,304	1,045,977
Total Income:		**78,211,715**	**14,412,718**	-	-	**9,865,832**	**5,006,267**	**328,304**	**107,824,836**
Expenditure:									
Advocacy, Lobbying and Research	19.00	9,848,892	645,668	-	-	1,640,600	1,400,630	-	13,535,790
Mobilization, Networking and Alliance Building	20.00	5,914,225	2,656,765	5,000	10,000	2,099,837	-	-	10,685,827
Capacity Building and Leadership Development	21.00	7,938,753	1,312,706	-	-	329,626	-	-	9,581,085
Information, Communication and Documentation	22.00	2,154,465	322,130	-	-	195,300	-	-	2,671,895
Network for Legal Assistance and Counseling	23.00	2,368,850	114,000	-	-	-	-	-	2,482,850
Monitoring and Organizational Development	24.00	1,104,546	1,184,792	-	70,000	211,466	-	25,300	2,596,104
Salaries and Allowances	25.00	32,158,078	1,551,292	-	-	4,174,537	430,788	50,540	38,365,235
Administrative and Program Support Cost	26.00	7,513,318	462,591	1,645	4,495	122,576	329,975	6,009	8,440,609
Contribution to Misereor Project	28.00	-	-	-	-	-	-	200,000	200,000
Depreciation	7.00	1,388,234	229,244	-	-	701,891	22,853	201,518	2,543,740
Total Expenditure:		**70,389,361**	**8,479,188**	**6,645**	**84,495**	**9,475,833**	**2,184,246**	**483,367**	**91,103,135**
Surplus/(Deficit)		7,822,354	5,933,530	(6,645)	(84,495)	389,999	2,822,021	(155,063)	16,721,701
Grand Total		**78,211,715**	**14,412,718**	-	-	**9,865,832**	**5,006,267**	**328,304**	**107,824,836**

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

S.K. BARUA & CO. ★ Chartered Accountants ★ Dhaka Estd.-1985

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

Dated:Dhaka
18 OCT 2023

DVC: 2310180249AS499176.

Association for Land Reform and Development (ALRD)

Project-wise Statement of Receipts and Payments

For the year ended June 30, 2023

Particulars	Notes	Name Of Project							Amount In Taka
		BftW/CORE	**MISEREOR**	**NES-ILC**	**ONETIME GRANT**	**Landesa**	**Climate Action**	**ALRD GF**	**TOTAL**
Opening Balance:		**5,975,018**	**718**	**64,903**	**122,155**	**530,309**	**-**	**1,000,068**	**7,693,171**
Cash in Hand		376	-	-	24	11,632	-	-	12,032
Cash at Bank		5,974,642	718	64,903	122,131	518,677	-	1,000,068	7,681,139
Receipts:									
Fund from Donors	17.00	77,890,715	14,016,045	-	-	9,865,832	5,006,267	-	106,778,859
Local Contribution	18.00	321,000	396,673	-	-	-	-	328,304	1,045,977
		78,211,715	**14,412,718**	**-**	**-**	**9,865,832**	**5,006,267**	**328,304**	**107,824,836**
Others:									
Advance Realised	9.00	10,794,524	-	-	-	682,600	217,450	-	11,694,574
Inter Project Loan	10.00	-	-	-	-	-	-	600,000	600,000
Tax Deduction at Sources	13.00	2,386,765	105,365	3,044	6,087	199,920	78,492	-	2,779,673
VAT Deduction at Sources	14.00	2,555,592	317,962	4,565	9,131	331,769	88,800	-	3,307,819
		15,736,881	**423,327**	**7,609**	**15,218**	**1,214,289**	**384,742**	**600,000**	**18,382,066**
Total Receipts:		**99,923,614**	**14,836,763**	**72,512**	**137,373**	**11,610,430**	**5,391,009**	**1,928,372**	**133,900,073**
Payments:									
Advocacy, Lobbying and Research	19.00	9,848,892	645,668	-	-	1,640,600	1,400,630	-	13,535,790
Mobilization, Networking and Alliance Building	20.00	5,914,225	2,656,765	5,000	10,000	2,099,837	-	-	10,685,827
Capacity Building and Leadership Development	21.00	7,938,753	1,312,706	-	-	329,626	-	-	9,581,085
Information, Communication and Documentation	22.00	2,154,465	322,130	-	-	195,300	-	-	2,671,895
Network for Legal Assistance and Counseling	23.00	2,368,850	114,000	-	-	-	-	-	2,482,850
Monitoring and Organizational Development	24.00	1,104,546	1,184,792	-	70,000	211,466	-	25,300	2,596,104
Salaries and Allowances	25.00	32,158,078	1,551,292	-	-	4,174,537	430,788	50,540	38,365,235
Administrative and Program Support Cost	26.00	7,513,318	462,591	1,645	4,495	122,576	329,975	6,009	8,440,609
Capital Expenditure	27.00	-	1,024,021	-	-	448,715	114,262	-	1,586,998
Contribution to Misereor Project	28.00	-	-	-	-	-	-	200,000	200,000
		69,001,127	**9,273,965**	**6,645**	**84,495**	**9,222,657**	**2,275,655**	**281,849**	**90,146,393**
Others:									
Advance Given	9.00	10,807,524	699,650	-	-	689,600	217,450	-	12,414,224
Tax Deposit to Govt. Exchequer	13.00	2,430,910	105,365	3,044	6,087	275,322	77,992	-	2,898,720
VAT Deposit to Govt. Exchequer	14.00	2,624,290	317,962	4,565	9,131	314,278	88,800	-	3,359,026
Paid against Provision for Audit Fee	15.00	-	48,000	35,000	-	-	-	-	83,000
Inter Project Loan	16.00	-	600,000	-	-	-	-	-	600,000
		15,862,724	**1,770,977**	**42,609**	**15,218**	**1,279,200**	**384,242**	**-**	**19,354,970**
Total Payments:		**84,863,851**	**11,044,942**	**49,254**	**99,713**	**10,501,857**	**2,659,897**	**281,849**	**109,501,363**
Closing Balance:	11.00	**15,059,763**	**3,791,821**	**23,258**	**37,660**	**1,108,573**	**2,731,112**	**1,646,523**	**24,398,710**
Cash in Hand		1,164	4,251	-	24	7,312	822	-	13,573
Cash at Bank		15,058,599	3,787,570	23,258	37,636	1,101,261	2,730,290	1,646,523	24,385,137
Grand Total		**99,923,614**	**14,836,763**	**72,512**	**137,373**	**11,610,430**	**5,391,009**	**1,928,372**	**133,900,073**

The annexed notes form an integral part of these Financial Statements.

Treasurer
ALRD

Executive Director
ALRD

Subject to our separate report of even date.

S.K. BARUA & CO. Dhaka Estd.-1985 Chartered Accountants

Dated:Dhaka

18 OCT 2023

Pear Ali FCA
Partner
Enrollment No. 0249
S.K Barua & Co.
Chartered Accountants

DVC: 2310180249AS499176.