

Ref : hp.f.tss 2015

**TELEPHONE SHILPA SANGSTHA LIMITED**  
Tongi, Gazipur, Bangladesh

**TELEPHONE SHILPA SANGSTHA LIMITED**  
**AUDITOR'S REPORT AND FINANCIAL STATEMENTS**  
For the year ended 30 June 2015

CONTENTS	Page No
* Auditor's Report	1-2
* Statement of Financial Position	3
* Statement of Profit or Loss and other Comprehensive Income	4
* Statement of Changes in Equity	5
* Statement of Cash Flows	6
* Notes to the Financial Statements	7-19
* Ratio Analysis	20

**K. M. HASAN & CO.**  
**Chartered Accountants**  
Home Town Apartment (8th & 9th Floor)  
87, New Eskaton Road, Dhaka-1000  
Phone : 9351457, 9351504  
Fax : 88-02- 9345792  
Email: kmh\_co@yahoo.com  
Web: www.kmhasan.com

### Opinion

In our opinion except for the above noted facts described in the Basis of Qualified Opinion the financial statements give a true and fair view of the financial position of **TELEPHONE SHILPA SANGSTHA LIMITED** as at 30 June 2015 and of its financial performance and its cash flows for the year then ended in accordance with Bangladesh Financial Reporting Standards(BFRS's) and comply with the relevant requirements of the Companies Act, 1994, and other applicable laws and regulations.

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 due verification thereof;
- (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 those books; and
- (c) the company's statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.

Place: Dhaka, Bangladesh.

Dated: 26 June 2016



*K. M. Hasan*  
K. M. HASAN & CO.  
Chartered Accountants

