Confidential Financial Report

AUDITOR'S REPORT

OF

MASA Simulation (BD) Limited.

House-172, Road-03, Mohakhali DOHS, Dhaka-1206.

FOR THE YEAR ENDED 30th June 2024.

MASA Simulation (BD) Limited

House-172, Road-03, Mohakhali DOHS, Dhaka-1206.

For the year ended 30th June, 2024.

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Independent Auditor's Report

To the Shareholders of MASA Simulation (BD) Limited

Report on the Audit of the Financial Statements

Opinion-Qualified

We have audited the financial statements of **MASA Simulation (BD) Limited.** Which comprise the statement of financial position as at **30th June, 2024** and the Statement of Profit and Loss and other Comprehensive Income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at **30th June, 2024** and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

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 Company in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.They did not maintain accounting software but maintain excel sheet which not reliable as per, Generally Accepted Accounting Principles (GAAP).

Key Audit Matter: We were unable to verify cash in hand and subsequent not provided reconciliation statement for the same. The company has no business activity/revenue during the audit period. They did not provide director loan documents and not received loan in banking channel. The company not maintained proper books of accounts. Not maintain proper bill voucher supporting for all administrative expenses. The company not maintained property plant & equipment register. Intengible Assets not amortized for the audited year. Monthly VAT return not submitted.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view 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.

In preparing the 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.

Those charged with governance are responsible for overseeing the Company's 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 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.

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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, but not for the purpose of expressing an opinion on the effectiveness of the Company'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 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 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, 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.

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.

Report on Other Legal and Regulatory Requirements

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

(a) Except the matters described in the Basis for Qualified of Opinion section of our report and the matters described in the following paragraph (b) and (c), we have obtained the information and explanations referring key audit matter which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof we have except assets of qualification.

(b) In our opinion, proper books of account as required by law have been kept by the Company referring key audit matter so far as it appeared from our examination of those books; and

(c) The statement of financial position and Statement of Profit and Loss and other Comprehensive Income, dealt with by the report referring key audit matter are in agreement with the books of account.

Mohammad Abu Jayed, FCA
Enrolment No: 0958
Jayed & Co.
Chartered Accountants
DVC: 2407100958AS751180

Dated: 10.07.2024

JAYED & CO. DHAKA J&C Chartered Accountants

MASA Simulation (BD) Limited

Statement of Financial Position

As at 30th June, 2024.

Assets	Notes	Amount in Tk	
		30.06.2024	30.06.2023
ASSETS :			
Non-current assets		**70,760**	-
Property, plant & equipment	5	50,760	-
Preliminary expenses		20,000	-
Current assets		**424,620**	-
Advance Income Tax (AIT)	6	3,000	-
Cash and cash equivalent	7	421,620	-
Total		**495,380**	-
SHAREHOLDER AND LIABILITIES:			
Shareholders' equity		**328,847**	-
Share capital	8	500,000	-
Retained earning	9	(171,153)	-
Current liabilities		**166,533**	-
Short Term Loan	10	121,533	-
Liabilities for expenses	11	45,000	-
Total		**495,380**	-

The accompanying notes form an integral part of the financial statements.
Signed in terms of our separate report of even date annexed.

Managing Director
Managing Director
MASA Simulation (BD) Limited

S M. A. Jahan
Chairman
Chairman
MASA Simulation (BD) Limited

Mohammad Abu Jayed, FCA
Enrolment No: 0958
Jayed & Co.
Chartered Accountants
DVC: 2407100958AS751180

Date: 10.07.2024
Place: Dhaka, Bangladesh.

JAYED & CO. DHAKA J&C Chartered Accountants

MASA Simulation (BD) Limited

Statement of Profit or Loss and Other Comprehensive Income
For the period from 19th January, 2023 to 30th June, 2024.

Particulars	Notes	Amount in Tk	
		30.06.2024	30.06.2023
Revenue	12	-	-
Less: Cost of Goods Sold		-	-
Gross Profit		-	-
Less: Operating expenses:			
General and administrative expense	13	171,153	-
Profit From Operating Income:		**(171,153)**	-
Less: Financial Expenses		-	-
Profit/(Loss) before tax		**(171,153)**	-
Less: Provision for income tax		-	-
Net profit/ (Loss) after tax		**(171,153)**	-

Signed in terms of our separate report of even date annexed.

Managing Director
Managing Director
MASA Simulation (BD) Limited

Chairman
Chairman
MASA Simulation (BD) Limited

Mohammad Abu Jayed, FCA
Enrolment No: 0958
Jayed & Co.
Chartered Accountants
DVC: 2407100958AS751180

Date: 10.07.2024
Place: Dhaka, Bangladesh.

JAYED & CO. DHAKA J&C Chartered Accountants

MASA Simulation (BD) Limited

Statement of Changes in Equity

For the period from 19th January, 2023 to 30th June, 2024.

Particulars	Share capital	Retained earnings	Total
	Taka	Taka	Taka
Opening Balance	500,000	-	500,000
Share capital Un-Paid	-	-	-
Net profit / (loss) for the year	-	(171,153)	(171,153)
Balance as at 30th June, 2024	**500,000**	**(171,153)**	**328,847**

JAYED & CO.
DHAKA
J&C
Chartered Accountants

MASA Simulation (BD) Limited

Statement of Cash Flows

For the period from 19th January, 2023 to 30th June, 2024.

	Particulars	Amount in Tk	
		30.06.2024	30.06.2023
A.	**Cash flow from operating activities**		
	Net profit/ (Loss) after tax	(171,153)	-
	Adjustment for Items not involving cash:		
	Depreciation and disposal adjustment	5,640	-
		(165,513)	**-**
	Changes in working Capital:		
	Increase/(Decrease) in Advance Tax	(3,000)	-
	Preliminary expenses	(20,000)	
	Increase/(Decrease) in Liabilities for expenses	45,000	-
	Net cash used in operating activities	**(143,513)**	**-**
B.	**Cash flow from investing activities**		
	Purchase of Property, Plant & Equipment	(56,400)	-
	Net cash used in investing activities	**(56,400)**	**-**
C.	**Cash flow from financing activities**		-
	Share Capital	500,000	-
	Short Term Loan	121,533	-
	Drawings from business	-	-
	Net cash provided by financing activities	**621,533**	**-**
D.	**Net Increase in Cash and bank balances(A+B+C)**	421,620	-
E.	**Opening cash and cash equivalent**	-	-
F.	**Closing cash and cash equivalent (D+E)**	**421,620**	**-**

MASA Simulation (BD) Limited

Accounting Policies and Explanatory Notes

For the period from 19th January, 2023 to 30th June, 2024.

1.00 Significant accounting policies and other material information

a. Company Information

Legal Form of the Enterprise:

MASA Simulation (BD) Limited (hereinafter referred to as "the Company") was incorporated in Bangladesh as a private company limited by shares on. 19th January 2023, 1994 under the Companies Act, 1994 having registered vide registration no. C-186505/2023.

Nature of Business Activities:

The Company is primarily engaged in business establishing IT business, Importer, Exporter, Supplier business.

Address of Registered Office:

The registered office of the company is situated at Houses-172 (2nd Floor), Road-03, Mohakhali DOHS, Dhaka, Bangladesh.

b. Reporting Period

The financial statement cover Twelve (12) months from19th January 2023 to 30th June 2024.

c. Functional and Presentation Currency

These financial statements are presented in Bangladesh Taka (Taka/Tk./BDT), which is both functional currency and presentation currency of the Company.

d. Level of Precision

The figures in the financial statements have been rounded off to the nearest Taka.

e. Components of financial statements

The financial statements include the following components as per IAS 1 "Presentation of Financial Statements".

i. statement of financial position;
ii. statement of profit or loss and other comprehensive income;
iii. statement of changes in equity;
iv. statement of cash flows &
v. accounting policies and explanatory notes.

f. Comparative Information

Comparative information will be disclosed in next year. This year is newly established company.

g. Consistency of Presentation

The presentation and classification of all items in the financial statements have been retained from one period to another period unless where it is apparent that another presentation or classification would be more appropriate having regard to the criteria for the selection and application of accounting policies or changes is required by another IFRSs.

h. Statement of Compliance

The financial statements have been prepared and the disclosures of information are made in accordance with the requirements of the Companies Act, 1994, the Securities and Exchange Rules, 1987 and other applicable laws in Bangladesh and International Financial Reporting Standards (IFRSs) as far as applicable for the Company. IFRSs comprise of:

- International Financial Reporting Standards (IFRSs)
- International Accounting Standards (IASs)

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i. Accounting Assumptions

Accrual Basis of Accounting

The financial statements have been prepared, except statement of cash flows, under accrual basis of accounting in accordance with applicable IFRSs which do not vary from the requirements of the Companies Act, 1994 and other laws and rules as applicable in Bangladesh.

Going Concern

The financial statements are prepared on a going concern basis. As per Management's assessment, there is no material uncertainty relating to events or conditions which may cast doubt upon the Company's ability to continue as a going concern.

j. Basis of Measurement

The financial statements have been prepared under the historical cost basis except for the following material items in the statement of financial position. Non derivative financial instruments, available for sale are measured at fair value.

k. Use of Estimates and Judgments

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.

The estimates and underlying assumptions are based on past experience and various other factors that are believed to be reasonable under the circumstances, the result of which form the basis of making judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

l. Statement of Cash Flows

The statement of cash flows has been prepared in accordance with the requirements of IAS-7: "Statement of Cash Flows". The cash generated from operating activities has been reported using the direct method.

m. Accounting Policies, Changes in Accounting Estimates and Errors

Accounting Policies

Accounting policies are the specific principles, bases, conventions, requirements and practices used by an entity in preparing and presenting its financial statements.

An existing accounting policy should only be changed where a new accounting policy will result in reliable and more relevant information being presented.

Any changes in accounting policy is required to be accounted for retrospectively except where it is not practicable to determine the effect in prior periods.

n. 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 or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. Events after the reporting period that are not adjusting events are disclosed in the notes when material.

o. Taxation

Current tax provision is maintained at the rate of 32.5 % on business income (0.60% on gross receipts for minimum tax) and other non-operating Income.

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DHAKA
J&C
★ Chartered Accountants ★

p. Property, Plant and Equipment

Recognition and Measurement

Items of property, plant and equipment, excluding freehold land and freehold building are measured at cost less accumulated depreciation and accumulated impairment losses, if any. Freehold land is measured at revalued amount. The cost of an item of property, plant and equipment comprises its purchase price, import duties and non-refundable taxes (after deducting trade discount and rebates) and any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the intended manner.

Depreciation

Depreciation is charged for the period on straight line method on all fixed assets other than land. For additions during the period, depreciation is charged for the remaining Months of the period and for disposal, depreciation is charged up to the month of disposal.

Depreciation of building, Plant and Machinery and Electical equipments are charged in cost of revenue as they are directly related with revenue generation.

The rate of depreciation varies according to the estimated useful lives of the items of property, plant and equipment. The depreciation rates for the current and comparative period are as follows:

Particulars	Rate
Furniture & Fixtures	10%

Major maintenance activities

The Company incurs maintenance costs for all of its major items of property, plant and equipment. Repair and maintenance costs are charged as expenses when incurred.

q. Revenues

Revenue arises from the provided services. It is measured at the fair value of consideration received or receivable. Revenues are recognized when the service provided to the student.

r. Foreign Currency Transactions

Foreign currencies are converted into Bangladesh Taka at rates prevailing on the date of transaction and the balance in hand at the close of the business, at the rate prevailing on the statement of financial position date in accordance with IAS 21 "The Effects of Changes in Foreign Exchange Rates".

s. Transaction with Related Parties

The Company carried out a number of transactions with the related parties in the course of business and on arm's length basis. Transactions with the related parties have been recognized and disclosed according to IAS 24 "Related Party Disclosures".

t. Financial Instruments

Advances, Deposits and Prepayments

Advances are initially measured at cost. After initial recognition, advances are carried at cost less deductions, adjustments or any other changes.

Deposits are measured at payment value.

Prepayments are initially measured at cost. After initial recognition prepayments are carried at cost less charges to the statement of profit or loss and other comprehensive income.

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Cash and Cash Equivalents

Cash and cash equivalents comprise of cash in hand, cash in transit and cash at bank including fixed deposits, having maturity of three months or less, which are available for use by the Company without any restrictions. Bank overdrafts that are repayable on demand and form an integral part of the Company's cash management are included as a component of cash and cash equivalent.

Accounts and Other Payables

Trade and other payables are recognized when its contractual obligations arising from past events are certain and settlement of which is expected to result in an outflow from the Company of resources embodying economic benefits.

The Company recognizes a financial liability at fair value less any directly attributable transaction costs. Subsequent to initial recognition these financial liabilities are measured at amortized cost using the effective interest method.

u. Intangible Assets

Recognition and Measurement

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss, if any. Intangible asset is recognized when all the conditions for recognition are met as per IAS 38 "Intangible Assets". The cost of the intangible assets comprises its purchase price, import duties, non-refundable taxes and any directly attributable cost of preparing the asset for its intended use.

02.00. Financial Risk Management

The Company has exposure to the following risks from its use of financial instruments:

- Credit Risks
- Liquidity Risks
- Market Risk

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital.

Credit Risk

Credit risk is the risk of a financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers, institutional and export customers etc.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity (cash and cash equivalents) is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due.

Market Risk

Market risk is the risk that, changes in market prices, such as foreign exchange rates and interest rates, will affect the Company's income or the value of its holdings of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters.

03.00. Risk and Uncertainties for Use of Estimates in Preparation of financial statements

Preparation of financial statements in conformity with the International Financial Reporting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting of certain items such as depreciation and amortization and taxes.

04.00. Responsibility for Preparation and Presentation of financial statements

The Board of Directors is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards (IFRSs), Section 183 of the Companies Act, 1994, the Securities & Exchange Rules, 1987 and other applicable laws and regulations.

JAYED & CO. DHAKA J&C Chartered Accountants

MASA Simulation (BD) Limited

Notes to The Financial Statement

For the period from 19th January, 2023 to 30th June, 2024.

	Amount in Tk	
5.0 Property, plant and equipment :	**30.06.2024**	**30.06.2023**
The break up is as follows:		
PROPERTY, PLANT AND EQUIPMENT		
The amount made up as follows:		
A) Cost as per last accounts		
Opening balance	-	-
Add: Addition made during the year	56,400	-
	56,400	-
Less: Sale/adjustment made during the year	-	-
	56,400	-
B) Accumulated Depreciation:		
Opening Balance	-	-
Less: Adjustment made during the year	-	-
	-	-
Add : Depreciation charge during the year	5,640	-
	5,640	-
Written down value (A-B)	**50,760**	-

Details of property, plant and equipment are shown in Annexure-1.

6.0 Advance Income Tax		
AIT (Trade License)	3,000	-
	3,000	-
7.0 Cash and cash equivalent		
Cash in hand	157,645	-
Trust Bank Limited, A/C No: 0002-0210430398	263,975	-
	421,620	-
8.0 Share capital :		
a) Authorized capital	30,000,000	-
30,000 ordinary shares of Tk 100 each	**30,000,000**	-
b) Issued and fully paid up	500,000	-
5,000 ordinary shares of Tk 100 each issued and fully paid up	**500,000**	-

Name of Shareholders	No. of Share	Value of Share	Amount of BDT	Amount of BDT
Mahfuja Akhter Jahan	2,500	100	250,000	-
Mukit Ahmed	2,500	100	250,000	-
Total	**5,000**		**500,000**	-

JAYED & CO. DHAKA J&C Chartered Accountants

9.0 Retained earning

As per Last year	-	-
Add: Net profit, During the year	(171,153)	-
	(171,153)	-

10.0 Short term Loan:

Major Sabbir (CEO)	121,533	-
	121,533	-

11.0 Liabilities for Expenses

Office Rent	5,000	-
Audit Fees	40,000	-
	45,000	-

12.0 Revenue:

Sales Revenue	-	-
	-	-

13.0 General and administrative expense

Salary & Allowances	-	-
Office Rent	90,000	-
Conveyance	5,120	-
Printing & Stationery	6,220	-
Entertainment	7,616	-
Office Equipment Repair & Maintenance	3,200	-
Trade License Expense	7,834	-
Office Expense	4,498	-
Audit Fee	40,000	-
Bank Charges	1,025	-
Depreciation	5,640	-
	171,153	-

JAYED & CO. DHAKA J&C Chartered Accountants

MASA Simulation (BD) Limited
Schedule of Property, Plant & Equipment's
As at 30th June 2024

SL. NO.	Particulars	COST				Rate of Dep.	DEPRECIATION				Written down Value as on 30.06.2024
		Opening as on 19.01.2023	Addition during the year	Adj/Disposal during the year	Total as on 30.06.2024		Opening as on 19.01.2023	Charge during the year	Adjustment during the year	Total as on 30.06.2024	
01	Furniture & Fixtures	-	56,400	-	56,400	10%	-	5,640		5,640	50,760
	Total	**-**	**56,400**	**-**	**56,400**		**-**	**5,640**	**-**	**5,640**	**50,760**

JAYED & CO. DHAKA Chartered Accountants

Trust Bank PLC
Kafrul Branch

STATEMENT OF ACCOUNT

Account Opening Branch : Principal Branch
98, SHAHEED SHARANI, DHAKA CANTONMENT, DHAKA.
Phone: 8715459
Fax: 880-2-8715458

Customer Code : 0002126032
Account opening date: 31-03-2024
Maturity Date
Currency code: TK
Interest/Profit Rate: 0.00%

Current Deposit
MASA SIMULATION (BD) LIMITED
172 (2ND FLOOR), ROAD 03, MOHAKHALI , DOHS,

Status: OPERATIVE

Account No: 0002-0210430398
Statement of Period: 01-08-2024 to 11-02-2025

Renew Date:

Date	Value Date	Particular	Withdrawal(Dr)	Deposit(Cr)	Balance	Branch	Time
01-08-2024	01-08-2024	OPENING BALANCE			108,974.90 CR	0002	00:00
04-09-2024	04-09-2024	CASH - cadc8313986 shah afgan asadullah	10,000.00		98,974.90 CR	0002	15:05
04-09-2024	04-09-2024	CASH - cadc8313985 shah afgan asadullah	30,000.00		68,974.90 CR	0002	15:05
04-09-2024	04-09-2024	On-Line Cash Trn - CADC8313983 MD BILLAL HOSSAIN Batch- OnL14002206	30,000.00		38,974.90 CR	4002	15:37
04-09-2024	04-09-2024	On-Line Cash Trn - CADC8313984 MD BILLAL HOSSAIN Batch- OnL14002209	10,000.00		28,974.90 CR	4002	15:39
11-09-2024	11-09-2024	CASH - CADC8313987 JANNATUL FERDOUS	12,025.00		16,949.90 CR	0002	10:10
16-10-2024	16-10-2024	TRANSFER - cadc7969477 0002-0210097786 SABBIR AHMED 0002-0210430398 MASA SIMULATION (BD) LIMITED Batch- 100021053		500,000.00	516,949.90 CR	0002	11:23
31-10-2024	31-10-2024	On-Line Cash Trn - CADC8313988 MD BILLAL HOSSAIN Batch- OnL14002183	30,000.00		486,949.90 CR	4002	14:04
31-10-2024	31-10-2024	On-Line Cash Trn - CADC8313989 MD BILLAL HOSSAIN Batch- OnL14002184	10,000.00		476,949.90 CR	4002	14:05
31-10-2024	31-10-2024	On-Line Cash Trn - CADC8313990 SHAH AFGAN ASADULLAH Batch-OnL14002192	30,000.00		446,949.90 CR	4002	14:12
31-10-2024	31-10-2024	On-Line Cash Trn - CADC8313991 SHAH AFGAN ASADULLAH Batch-OnL14002193	10,000.00		436,949.90 CR	4002	14:13
05-11-2024	05-11-2024	On-Line Cash Trn - cadc8313993 md aminul khan Batch- OnL10028494	24,000.00		412,949.90 CR	0028	12:46
13-11-2024	13-11-2024	On-Line Cash Trn - CADC8314001 SHAH AFGAM ASADULLAH , 01724398145 Batch- OnL14002249	10,000.00		402,949.90 CR	4002	15:33
13-11-2024	13-11-2024	On-Line Cash Trn - CADC8313999 SHAH AFGAM ASADULLAH , 01724398145 Batch- OnL14002250	10,000.00		392,949.90 CR	4002	15:36
13-11-2024	13-11-2024	On-Line Cash Trn - CADC8313998 SHAH AFGAM ASADULLAH , 01724398145 Batch- OnL14002253	30,000.00		362,949.90 CR	4002	15:38
13-11-2024	13-11-2024	On-Line Cash Trn - CADC8314000 SHAH AFGAM ASADULLAH , 01724398145 Batch- OnL14002254	30,000.00		332,949.90 CR	4002	15:39
14-11-2024	14-11-2024	On-Line Cash Trn - cadc8313994 1611917 LCPL MD BELLAL HOSSAIN Batch- OnL10041530	30,000.00		302,949.90 CR	0041	13:14
14-11-2024	14-11-2024	On-Line Cash Trn - cadc8313995 1611917 LCPL MD BELLAL HOSSAIN Batch- OnL10041532	30,000.00		272,949.90 CR	0041	13:15

Printing Date : 11/Feb/2025

TRUST BANK LTD. Kafrul Branch

4-11-2024	14-11-2024	On-Line Cash Trn - cadc8313996 1611917 LCPL MD BELLAL HOSSAIN Batch- OnL10041534	10,000.00		262,949.90 CR	0041 13:16
14-11-2024	14-11-2024	On-Line Cash Trn - cadc8313997 1611917 LCPL MD BELLAL HOSSAIN Batch- OnL10041535	10,000.00		252,949.90 CR	0041 13:16
24-11-2024	24-11-2024	On-Line Cash Trn - CADC8313992 RABIUL MAHMUD YOUNG Batch- OnL1005516	23,000.00		229,949.90 CR	0055 10:04
09-12-2024	09-12-2024	On-Line Cash Trn - cadc8314002 Shah Afgan Asadullah Batch- OnL10041620	3,029.00		226,920.90 CR	0041 12:40
26-12-2024	26-12-2024	On-Line Cash Trn - cadc8314004 bellal hossain, Batch- OnL10041971	10,000.00		216,920.90 CR	0041 13:51
26-12-2024	26-12-2024	On-Line Cash Trn - cadc8314003 bellal hossain Batch- OnL10041975	30,000.00		186,920.90 CR	0041 13:53
26-12-2024	26-12-2024	On-Line Cash Trn - CADC8314005 SHAH AFGAN ASADULLAH Batch- OnL14002318	30,000.00		156,920.90 CR	4002 13:54
26-12-2024	26-12-2024	On-Line Cash Trn - CADC8314006 SHAH AFGAN ASADULLAH Batch- OnL14002319	10,000.00		146,920.90 CR	4002 13:56
30-12-2024	30-12-2024	CHARGE - SMS SENDING CHARGE FOR THE PERIOD OF 01/07/2024 TO 31/12/2024 Batch- BCH1600228	71.30		146,849.60 CR	6002 14:38
30-12-2024	30-12-2024	CHARGE - Service Charge Batch- SC120210	345.00		146,504.60 CR	0002 13:38
30-12-2024	30-12-2024	EXCISE DUTY - Excise Duty Batch- XD120210	500.00		146,004.60 CR	0002 14:27
22-01-2025	22-01-2025	On-Line Cash Trn - cadc8314008 BILLAL HOSSAIN Batch- OnL10041629	10,000.00		136,004.60 CR	0041 15:38
22-01-2025	22-01-2025	On-Line Cash Trn - CADC8314007 BILLAL HOSSAIN Batch- OnL10041630	30,000.00		106,004.60 CR	0041 15:38
22-01-2025	22-01-2025	On-Line Cash Trn - CADC8314009 SHAH AF GAN ASANULLAH Batch- OnL14002218	30,000.00		76,004.60 CR	4002 15:47
22-01-2025	22-01-2025	On-Line Cash Trn - CADC8314011 MD. AMIRUL ISLAM Batch- OnL14002225	32,000.00		44,004.60 CR	4002 15:58
26-01-2025	26-01-2025	On-Line Cash Trn - CADC8314010 SHAH AFGAN Batch- OnL14002300	10,000.00		34,004.60 CR	4002 16:13
		Total:	574,970.30	500,000.00		

This is a computer generated statement and does not require any signature

Printing Date : 11/Feb/2025

Details of the Product

Bangladesh Army uses a Constructive War Gaming Simulation Solution of Masa Group (France), named **SOWRD**.

Masa Simulation (BD) is a simulation support company. We provide War Gaming Simulation exercise support, training and delivery new version to Bangladesh Army on behalf of Masa Group, France. As well as provide simulation solution on **SOWRD** as demanded by Bangladesh Army.

Simulation solution provide by Masa Simulation (BD) includes following:

1. New Terrain generation.
2. Customized Terrain generation.
3. Database development.
4. Exercise preparation.
5. Operational Research.
6. Conduct of Exercise.

A brief description of the product is appended below for your better understanding.

To provide maximum realism, **SWORD** 's constructive simulation is based on Direct AI behavioural and decision-making artificial intelligence technology, derived from MASA Group 's research .
This technology, coupled with equipment and material databases, makes it possible to develop behaviours from many doctrines. Thus, the **SWORD** software can adapt very easily to the constraints and needs of each user or each country. This adaptability of the **SWORD** simulation has allowed a progressive deployment of the **SWORD** system in more than twenty countries in the world, training officers and training the staffs of many armies in the conduct of modern operations covering high intensity such as asymmetric operations or support to populations. **SWORD** is also used by many industrialists and defence agencies, particularly for Operational Research and Concept Evaluation.

Each army or organization thus has a unique **SWORD** which allows:

- Training of staff from battalion to division level

- After Action Analysis
- Replaying an exercise at any time
- Operational research to validate new doctrines or new equipment characteristics.

The richness of **SWORD** thus allows to immerse the general staffs in high-intensity conflicts, peacekeeping operations, counter-terrorism or even aid to populations in the event of natural or technological disasters. **SWORD** simulates all possible types of environment and allows the trained to lead the manoeuvre of thousands of autonomous subordinate units virtually represented. The contribution of artificial intelligence makes it possible to considerably reduce the costs of the exercises and to significantly increase their realism and complexity. The number of operators can thus be reduced by 70% in certain cases and the preparation time by 50% compared to other software on the market.

Md Bellal Hossain

459/5 Matikhata Street , Dhaka Cantonment, Dhaka-1206,
Phone:+8801841613462 (whatsApp)
Email:bellal1917@gmail.com
Bangladesh.

Objective:

IT Support Analyst with over 20 years' experience. With strong expertise in a service desk environment. hardware, software, and networking solutions. Troubleshooting and providing network and wireless connectivity for end-user support. Skilled at building relationships with customers.

Skills :

Network Administrator, Change Management, Desktop Support, Control Management

Work Experience :

IT Support Analyst

Bangladesh Army –January 1998-2015

- General administration of active directory and microsoft exchange create, edit and maintain user accounts, mailboxes, mail contacts, distribution groups, organizational units, and access permissions.
- Diagnose, troubleshoot and resolve desktop, hardware and software related issues (pcs, laptops, monitors, printers, peripherals, headsets, mobile devices, vpn and software applications).
- Set up global and local video conferencing, webex and audio dial-ins for end-users and clients.
- Assemble projector/screen for manual implementations of audio/visual support for meetings/conference calls.
- Image, re-image, build and configure new/used company laptops and desktops.

IT Support Analyst

Ministry of defiance in Kuwait Army –January 2015-2022

- Update software and computer updates using application push scripts via remotely (windows, java, flash player, Firefox, adobe reader, adobe acrobat).
- Reset passwords, create user accounts, plus assign roles for users using software applications
- Maintained, troubleshot, upgraded, imaged, or replaced hardware and application software
- Focused on Microsoft exchange management, active directory maintenance, and group policy configurations. Application support for business critical software.
- Resolve both internal and external customer support requests utilizing remote access tools
- Monitor and adjust os image and software configuration parameters to maximize end-user efficiency and enhance software performance.
- Setup, modify, troubleshoot Huawei vdi systems on pcs and and thin client.

Simulation Engineer

Masa Simulation (BD) Limited January 2023 Till now

Academic Standing:

Bachelor's Degree (Year of Passing- 1999)
Diploma in Computer Science (Year of Passing- 2014)

Reference:

Md Sabbir Ahmed(CEO)
Masa Simulation(BD) Limited
Phone:+8801713366068

Shah Afgan Asadullah

Sergeant (Retd)– Bangladesh Army

Around 24 years experienced professional with having expertise on CNA, CCTV Setup and maintenance, Signal equipment setup and operate, OS and Server Management, Data transmission media ,Sound Engineering , Electrical Safety , Administrative documentation &

Career Objective

To be an outstanding professional in any renowned organization and grow rapidly with increasing responsibilities.

Work Experience

Sergeant (Retd), (Jan 2000 – Dec 2023) Bangladesh Army

Core Responsibilities:

- Certified Networking Associate
- Conduct signal equipment test.
- Operating system and server management.
- Data Communication and Data transmission media .
- ICT NCO in UN Mission DR Congo in 2016 to 2017.

Achievements:

- Became First with Alpha in Ammunition Maintenance Training at Rajendrapur Cantonment in 2013 .
- Obtained 3rd Position in Seargent Course in 2018
- Achieved 11th Position in FSC Course in 2019

Battalion Corresponding Experience:

- 2 Signal : 2000 to 2012
- 11 Signal : 2012 to 2016
- Ban Signal Coy 12 : 2016 to 2017
- 6 Signal : 2017 to 2019
- 3 Signal : 2019 to 2022

Contacts Info

- +8801724398145
- afganshah32@gmail.com
- 217/ Ka west Manikdi, Dhaka
- Permanent Address : 1323 Nurani Sharak Battrish Kishoregonj

Professional Qualification

FSC, Signal Center & School , Jessore Cantonment Year: 2019
Course Duration: 8 Months (35wk)

Educational Qualification

BA Passing year 2006
Govt Titumir College

HSC in Arts Passing Year: 2002
Tejgaon College

SSC in Science Passing Year: 1997

Computer Skill

- Word: Good
- Excel: Excellent
- Power Point: Average

Personal Info

Birth	: 15th January, 1982
Nationality	: Bangladeshi
NID	8664594499

Government of the People's Republic of Bangladesh
National Board of Revenue

Mushak-2.3

Customs, Excise and VAT Commissionerate, Dhaka (South)
Shegunbagicha Division

Value Added Tax Registration Certificate

This is to certify that the person whose details are given below is registered under Value Added Tax and Supplementary Duty Act, 2012 (Act No. 47 of 2012)

BIN : 006230417-0208

Name of the Entity	: MASA SIMULATION (BD) LIMITED
Trading Brand Name	: MASA SIMULATION (BD) LIMITED
Old BIN	: N/A
e-TIN	: 731736319921
Address	: 3/4/A, Purana Paltan, Room: 602, Level: 04, Sabbir Tower; Paltan PS; Dhaka-1000; Bangladesh
Issue Date	: 13/06/2024
Effective Date	: 06/2024
Type of Ownership	: Private Limited
Major Area of Economic Activity	: IT Business & Suppli...

This is a system generated certificate and doesn't require any signature

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

৳১০০ ৳১০০

একশত টাকা

খছ ৫৫৭৫৯০৯

AGREEMENT OF LEASE

THIS DEED OF AGREEMENT IS WRITTEN BY THE MERCY OF ALMIGHTY ALLAH

M.A. Jahan
Mozammel

THIS AGGREEMENT OF LEASE made at Dhaka on 01 February 2023 of the Christian Era

BETWEEN

Md Mozammel Hossain, Manager, Sabbir Tower, 3/4-A, Purana Paltan, Level-4, Room No-602, Palton, Dhaka-1000. Hereinafter referred to as the Lessor which expression shall include heirs, successors, legal representatives and assigns hereinafter called the LAND OWNER.

AND

Mahfuza Akhter Jahan, Chairman, MASA Simulation (BD) Limited, House 172, Road 03, Mohakhali DOHS, Dhaka hereinafter is referred to as the Lessor which expression shall include heirs, successors legal representatives and assigns hereinafter called the **TENANT.**

WHEREAS the Lessor is the sole owner of all piece and parcel of the land bearing 3/4-A, Purana Paltan, Dhaka-1000.

AND WHEREAS the LESSOR has declared to lease out the Level-4, Room No-602, thereto hereinafter called the demised premises, lease period is 3 (Three) years

AND WHERE AS the Lessee has approached the Lessor to take on lease the demised premises for the purpose of OFFICE of the LESSEE to which the LESSOR has agreed.

NOW THEREFORE THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1 That the Lessor shall lease out the Lessee shall take on lease the demise premise described the schedule hereto at a rent of Tk.5,000 (Five Thousand) only per month for 3 (Three) years.

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

৳১০০ ৳১০০

একশত টাকা

খছ ৫৫৭৫৯০৮

2. That the Lease shall commence from 01.02. 2023 and shall continue on above rent for 3 (Three) years. The rents will also be paid by the tenant as per rate given above within 1st' week of running month. If the tenant wishes to stay after completion of the lease period, it may be extended after mutual agreement by both the parties and the rent will be reviewed.

3.That it is agreed between the parties that the lessee shall use the demised premises for OFFICE use only .No alteration of fitting & fixtures of the building shall be done without written consent of the Lessor.

4. That after the termination of the Lease, the Lessee shall deliver vacant possession of demised premises in its original condition.

5. That the rent of Taka : 5,000 (Five Thousand) only per month for 3 ('Three) years.

6. If the lessee does not follow this agreement deliver vacant possession of the demised premises in the same month. Before leaving the demised premises the tenant has to pay all dues to the land Owner.

7. That the lessee shall bear all the Electric, Gas and Water charges. If the Lessee fixes extra fittings when the lessee vacates the house, the Lessee cannot remove the fittings.

8. If the Lessee damages anything of the premises then the lessee has to pay for the damages or, repair those at his own cost.

9. That so long the Lessee will stay under the rented premises. no repairing works will be done by the Lessor, if any sorts of repairing works arise, the Lessee will do the repairing works by himself.

10. This Agreement of Lease may be terminated by either party by giving 2 (Two) month's notice.

11. Security money will not be adjustable with the rent. Security money will be refunded by lessor to after deducting cost of damages (if any) rest of the amount will be refunded when the Lessor get security deposit from next tenant.

M. A. Jahan

Mozammel

"দেশপ্রেমের শপথ নিন, দুর্নীতিকে বিদায় দিন"

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার

৳১০০ ৳১০০

একশত টাকা

খছ ৫৫৭৫৯০৭

12.The Lessee is allowed to install required number of Air conditioners (window/split type) inside the house and also allowed to park one vehicle in the designated parking area of the house.

13. The Lessor will provide the Lessee the duplicate keys of all necessary doors including the door.

14. The first party shall provide the second party with the duplicate keys of all necessary doors including the main door or entrance for its unhindered movement purpose.

IN WITNESS WHEREOF parties set their hands and seal on the day month and year first above written.

Signature of the Lessor. (Tenant):	Signature of the Lessor (Land Owner):
M.A. Jahan	Mozammel
Mahfuza Akhter Jahan Chairman MASA Simulation (BD) Limited	Md Mozammel Hossain Manager Sabbir Tower

Witness:

1. Nazrul Huda	1. Engr. Faruk Ahmed
2. Masud Hasan	2. Belal Ahmed

"দেশপ্রেমের শপথ নিন, দুর্নীতিকে বিদায় দিন"

ঢাকা দক্ষিণ সিটি কর্পোরেশন

www.dscc.gov.bd

লাইসেন্স ইস্যুর বিবরণ

ইস্যুর তারিখ :14/03/2024
ইস্যুর সময় :17:54:32

ই-ট্রেড লাইসেন্স

লাইসেন্স নং : TRAD/DSCC/032506/2022

স্থানীয় সরকার (সিটি কর্পোরেশন) আইন, ২০০৯ (২০০৯ সনের ৬০ নং আইন) এর ধারা ৮৪- তে প্রদত্ত ক্ষমতাবলে সরকার প্রণীত আদর্শ কর তফসিল, ২০১৬ এর ১০ অনুচ্ছেদ অনুযায়ী ব্যবসা, বৃত্তি, পেশা বা শিল্প প্রতিষ্ঠানের উপর আরোপিত কর আদায়ের লক্ষ্যে নিম্নবর্ণিত ব্যক্তি/ প্রতিষ্ঠানের আনুকূলে অত্র ট্রেড লাইসেন্সটি ইস্যু করা হলো।

১।	**ব্যবসা প্রতিষ্ঠানের নাম**	:	**মাসা সিমুলেশন (বিডি) লিমিটেড**			
২।	**প্রতিষ্ঠানের মালিকের নাম**	:	**মুকিত আহমেদ (ব্যবস্থাপনা পরিচালক)**			
৩।	**পিতা / স্বামীর নাম**	:	**মোঃ গোলাম মোস্তফা**			
৪।	**মাতার নাম**	:	**মাহফুজা আক্তার জাহান**			
৫।	**ব্যবসার প্রকৃতি**	:	**লিমিটেড কোম্পানী**			
৬।	**ব্যবসার ধরণ**	:	**আইটি ব্যবসা,আমদানীকারক,রপ্তানীকারক,সরবরাহকারী**			
৭।	**প্রতিষ্ঠানের ঠিকানা**	:	**৩/৪/এ, পুরানা পল্টন, রুম-৬০২, লেভেল-৪, সাব্বির টাওয়ার, ঢাকা-১০০০**			
৮।	**অঞ্চল / বাজার শাখা**	:	**২**	**ওয়ার্ড / মার্কেট**	:	১৩
	এলাকা	:	**-**			
৯।	**এনআইডি/পাসপোর্ট/জন্ম নিব: নং**	:	২৬৯০২৪৩৮৩৮৯২৬	**বিআইএন নং**	:	
	ফোন	:	০১৭৩০৭০৯৮৯৭	**ই-মেইল**	:	mukitahmed@gmail.com
১০।	**অর্থ বছর**	:	২০২৩-২০২৪ [নবায়নকৃত]	**ব্যবসা শুরুর তারিখ**	:	২৬/০১/২০২৩
১১।	**মালিকের বর্তমান ঠিকানা**			**মালিকের স্থায়ী ঠিকানা**		
	হোল্ডিং নং	:	কর্ডিয়াল গুলনাহার, ক-৩৯/বি	হোল্ডিং নং	:	
	রোড নং	:		রোড নং	:	
	গ্রাম / মহল্লা	:	জোয়ার সাহারা, লিচুবাগান	গ্রাম / মহল্লা	:	গুলিশাখালী
	পোস্টকোড	:	১২২৯	পোস্টকোড	:	গুলিশাখালী-৮৫৬৩
	থানা	:	ভাটারা	থানা	:	মঠবাড়িয়া
	জেলা	:	ঢাকা	জেলা	:	পিরোজপুর
	বিভাগ	:	ঢাকা	বিভাগ	:	
১২।	**ট্রেড লাইসেন্স/নবায়ন ফি(বার্ষিক)**					
	লাইসেন্স/নবায়ন ফি	:	**২০০০**	সাইনবোর্ড কর	:	**৫৬০**
	সারচার্জ	:	**১৬০০**	ভ্যাট	:	**৬২৪**
	আয়কর / উৎসেকর	:	**৩০০০**	ফর্ম ফি	:	**৫০**
	বকেয়া ()	:	**০**			
	সংশোধনী ফি	:	**০.০০**	**সর্বমোট**	:	**৭৮৩৪.০০**

অত্র ট্রেড লাইসেন্স এর মেয়াদ ৩০ শে জুন, 2024 পর্যন্ত

লাইসেন্স ও বিজ্ঞাপন সুপারভাইজার

কর কর্মকর্তা

TO WHO IT MAY CONCERN

This is to certify that MASA Simulation (BD) Limited successfully completed a local training and training session on new features of AWGSS 6.24.2 on 12 February 2025 at Army War Game Centre, Mymensingh Cantonment, Mymensingh, Bangladesh. We highly appreciate the standard of both the training session and looking for more cooperation in coming days.

Sta: Momenshahi Cantt
Dt: 12 Feb 2025

Army War Game Centre
Dt.
Momenshahi Cantt

M M HABIB-E-ELAH CHOWDHURY
Lt Col
Chief Simulation Officer
AWGC

TO WHO IT MAY CONCERN

This is to certify that Masa Simulation (BD) Limited successfully completed a training session on new features of AWGSS 6.23 on 29 July 2024 at Army War Game Centre, Momenshahi Cantonment, Mymensingh, Bangladesh. We highly appreciate the standard of training session and looking for more cooperation in coming days.

Venue: Momenshahi Cantt

Dt: 29 Jul 2024

Army War Game Centre
Dt. 29
★ Momenshahi Cantt ★

M M HABIB-E-ELAH CHOWDHURY
Lt Col
Chief Simulation Officer
AWGC

TO WHO IT MAY CONCERN

This is to certify that Masa Simulation (BD) Limited successfully completed a training session on new features of AWGSS 6.23 on 29 July 2024 at Army War Game Centre, Momenshahi Cantonment, Mymensingh, Bangladesh. We highly appreciate the standard of training session and looking for more cooperation in coming days.

Venue: Momenshahi Cantt

Dt: 29 Jul 2024

M M HABIB-E-ELAH CHOWDHURY
Lt Col
Chief Simulation Officer
AWGC

Work Order for ERP Module Development

Date: 18th December, 2024
Reference: W/O-20501/2024

Masa Simulation (BD) Limited.
House 172, Road 03,
Mohakhali, DOHS,
Email: suport@masabd.net
Website: www.masabd.net

Visual Communication Ltd.
Level 3, House 4, Road 24, Block K, Banani, Dhaka 1213, Bangladesh
Phone: 880-2-9862141, 9861921
Email: info@viscombd.com
Website: www.viscombd.com

And WHEREAS, both parties agree and declare that the purpose of this contract is to combine their skills, experience, facilities, and professional resources to capture the campus and theatre activation activities.

Basis of Work Order

- ERP Module Development

Duration of Work Order

- This contract will be for the period commencing on 18th December, 2024 and ending on 30th June, 2025.

Terms and Scope of Work

- The consultant will execute all activities in accordance with Visual Communication Ltd.'s requirements.
- The work order timeline may not remain constant in case of approval issues.
- The entire assignment will be coordinated by Tasmee Tamanna Trisha, Manager, Business Operation.
- The consultant will keep any disclosed information confidential.
- Visual Communication Ltd. reserves the right to cancel the work order in the event of unforeseen circumstances beyond the control.

VISCOM

Specification

SL	Service	Amount
1	ERP Module Development Finance, Accounts, Budgeting, HR, etc.	1,850,000.00
	Total	**1,850,000.00**

In words: BDT. Eighteen Lac Fifty Thousand Only (including VAT & AIT).

Deliverables

- ERP Module Development.

Payment Schedule

Installment Amount	Deliverables
100% of Contract Value: 1,850,000.00	Final payment: 100% upon final deliverables submission.

Payment Terms and Conditions:
1) All payments will be made to you through a crossed cheque, in favor of "**Masa Simulation (BD) Limited**".

With Regards,

Golam Mamunur Rashid
GM, Business Operation
Visual Communication Ltd.