

Consolidated & Separate Financial Statements (Un-Audited)

as on and for the half year ended December 31, 2024



B P P L

Baraka Patenga Power Limited

Khairun Bhaban (6th floor), Mirboxtola, Sylhet

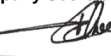
Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Financial Position (Un-Audited)
as at December 31, 2024

Particulars	Notes	Amount in Taka	
		December 31, 2024	June 30, 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.A	14,638,639,714	14,943,688,413
Intangible Assets	5.A	579,250	663,600
Right-of-Use Assets	6.A	16,166,107	12,222,996
Capital Work-in-Progress	7.00	106,553,775	103,539,521
Deferred Tax Assets	8.00	1,007,175	418,191
Goodwill on Acquisition of Subsidiary	9.00	1,768,182	1,768,182
Total Non-Current Assets		14,764,714,203	15,062,300,903
Current Assets			
Inventories	11.A	2,982,813,435	3,463,642,099
Investment in Other Companies	12.A	383,000,000	383,000,000
Investment in Marketable Securities	13.A	104,305,558	122,882,781
Advances, Deposits & Pre-payments	13.A	752,866,218	827,186,610
Accounts Receivables	14.A	6,839,751,589	5,534,581,363
Other Receivables	15.A	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	16.A	154,380,332	411,371,023
Short Term Investment	17.A	106,183,500	106,183,500
Cash & Cash Equivalents	18.A	155,139,804	975,847,373
Total Current Assets		11,489,508,749	11,835,763,062
TOTAL ASSETS		26,254,222,952	26,898,063,965
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	19.A	1,729,954,880	1,729,954,880
Share Premium	20.A	1,462,197,335	1,462,197,335
Fair Value Reserve		(36,584,569)	(31,112,923)
Retained Earnings	21.A	1,370,770,300	1,426,942,059
		4,526,337,946	4,587,981,351
Non-Controlling Interest	22.00	1,814,001,971	1,841,181,663
Total Equity		6,340,339,917	6,429,163,014
Non-Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	23.A	424,000,000	444,000,000
Term Loan-Non Current Maturity	24.A	8,569,819,850	8,158,206,907
Finance Lease Liability-Non Current Maturity	25.B	9,265,224	7,782,116
Provision for Gratuity	26.A	9,524,175	9,524,175
Total Non-Current Liabilities		9,012,609,249	8,619,513,198
Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	23.B	332,000,000	332,000,000
Term Loan-Current Maturity	24.B	1,849,373,120	1,538,275,541
Finance Lease Liability-Current Maturity	25.B	4,560,106	10,417,322
Other Financial Facility	27.A	8,207,934,480	9,809,365,880
Current Account with Related Parties (Payable)	28.A	170,121,433	4,527,351
Provision for Income Tax	29.A	82,119,679	61,429,777
Liabilities for Expenses	30.A	24,033,376	24,829,243
Accounts Payables	31.A	101,480,506	34,449,026
Unclaimed Dividend	32.A	10,585,486	10,704,099
Other Liabilities	33.A	119,065,600	23,389,514
Total Current Liabilities		10,901,273,786	11,849,387,753
TOTAL EQUITY & LIABILITIES		26,254,222,952	26,898,063,965
Net Assets Value Per Share (NAVPS)	42.A	26.16	26.52

The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:

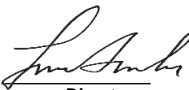


Company Secretary


Managing Director

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

Dated: Dhaka
29 January, 2025


Chief Financial Officer


Director

Director

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the half year ended December 31, 2024


Particulars	Notes	Half Year Ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July 2024 to 31 Dec. 2024	01 July 2023 to 31 Dec. 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	34.A	6,877,378,585	7,241,943,710	2,723,109,173	2,595,983,883
Cost of Revenue	35.A	(5,145,677,175)	(5,540,372,859)	(1,826,580,127)	(1,796,551,915)
Gross Profit/(Loss)		1,731,701,410	1,701,570,851	896,529,046	799,431,968
General & Administrative Expenses	36.A	(145,057,247)	(153,475,865)	(71,690,216)	(77,009,116)
Operating Profit/(Loss)		1,586,644,163	1,548,094,986	824,838,830	722,422,852
Other Income/(Loss)	37.A	(185,034,725)	(402,867,400)	3,596,262	23,469,641
Financial Expenses	38.A	(1,359,881,231)	(909,237,353)	(794,041,965)	(524,048,966)
Profit before Provision		41,728,207	235,990,233	34,393,127	221,843,527
Provision (Made)/Released for Diminution in Value of Investments	39.00	(1,570,564)	(216,784)	(331,841)	(79,362)
Net Profit/(Loss) before Tax		40,157,643	235,773,449	34,061,286	221,764,165
Income Tax Expenses	40.A	(24,014,636)	(27,457,769)	(17,117,109)	(26,883,662)
Prior year Income Tax Expenses		-	-	-	-
Net Profit/(Loss) after Tax		16,143,007	208,315,680	16,944,177	194,880,503
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		(10,783,006)	(133,751)	(12,942,772)	(489,306)
Total Comprehensive Income/(Loss) for the year		5,360,001	208,181,929	4,001,405	194,391,197
Profit Attributable to					
Owners of the Company		(21,572,661)	82,165,417	1,129,871	89,635,995
Non-controlling Interest	22.01	37,715,668	126,150,263	15,814,306	105,255,974
Total Profit Attributable		16,143,007	208,315,680	16,944,177	194,891,969
Comprehensive Income Attributable to					
Owners of the Company		(27,044,307)	82,085,866	(5,459,672)	89,313,959
Non-controlling Interest		32,404,308	126,096,063	9,461,077	105,088,704
Total Comprehensive Income Attributable		5,360,001	208,181,929	4,001,405	194,402,663
Earnings per Share	41.A	(0.12)	0.47	0.01	0.52

The accounting policies and other notes form an integral part of these financial statements.


The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:



 Company Secretary



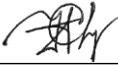
 Chief Financial Officer



 Director



 Managing Director



 Director

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

Dated: Dhaka
 29 January, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the half year ended December 31, 2024

Particulars	Equity Attributable to Owners of the Company					Amount in Taka	
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
Balance as on July 01, 2024	1,729,954,880	1,462,197,335	(31,112,923)	1,426,942,059	4,587,981,351	1,841,181,663	6,429,163,014
Increase/(Decrease) in Fair Value	-	-	(5,471,646)	-	(5,471,646)	(5,311,360)	(10,783,006)
Net Profit/(Loss) during the year	-	-	-	(21,572,661)	(21,572,661)	37,715,668	16,143,007
Payment of Cash Dividend @ 5% for the year 2023-2024	-	-	-	(34,599,098)	(34,599,098)	-	(34,599,098)
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	(59,584,000)	(59,584,000)
Issue of Share Capital	-	-	-	-	-	-	-
Balance as at Dec. 31, 2024	1,729,954,880	1,462,197,335	(36,584,569)	1,370,770,300	4,526,337,946	1,814,001,971	6,340,339,917

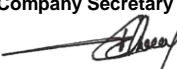
Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
Balance as on July 01, 2023	1,729,954,880	1,462,197,335	(8,151,172)	1,453,643,169	4,637,644,212	1,840,108,582	6,477,752,794
Increase/(Decrease) in Fair Value	-	-	(79,551)	-	(79,551)	(54,200)	(133,751)
Net Profit/(Loss) during the year	-	-	-	82,165,417	82,165,417	126,150,263	208,315,680
Payment of Cash Dividend @ 5% for the year 2022-2023	-	-	-	(86,497,744)	(86,497,744)	-	(86,497,744)
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	(111,720,000)	(111,720,000)
Issue of Share Capital	-	-	-	-	-	7,800,000	7,800,000
Balance as on Dec 31, 2023	1,729,954,880	1,462,197,335	(8,230,723)	1,449,310,842	4,633,232,334	1,862,284,645	6,495,516,979
Balance as on Jan 01, 2024	1,729,954,880	1,462,197,335	(8,230,723)	1,449,310,842	4,633,232,334	1,862,284,645	6,495,516,979
Increase/(Decrease) in Fair Value	-	-	(22,882,200)	-	(22,882,200)	(21,896,268)	(44,778,468)
Net Profit/(Loss) during the year	-	-	-	(22,368,783)	(22,368,783)	793,286	(21,575,497)
Balance as at June 30, 2024	1,729,954,880	1,462,197,335	(31,112,923)	1,426,942,059	4,587,981,351	1,841,181,663	6,429,163,014

The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:



 Company Secretary

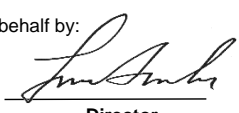


 Managing Director

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



 Chief Financial Officer



 Director



 Director

Dated: Dhaka
 29 January, 2025


Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Cash Flows (Un-Audited)
for the half year ended December 31, 2024

Particulars	Notes	Half Year Ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July 2024 to 31 Dec. 2024	01 July 2023 to 31 Dec. 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		5,557,880,876	7,187,698,779	4,274,473,771.00	2,529,866,647.00
Cash Receipts from Others		2,937,379	11,763,155	2,554,838.00	11,661,070.00
Cash Received/(Paid) from/to Clients		32,758,907	16,273,698	21,734,421.00	(37,579,294.00)
Cash Paid to Suppliers		(5,715,364,122)	(9,046,667,011)	(2,749,819,295.00)	(4,542,219,274.00)
Cash Paid to Others		(154,389,697)	(158,341,210)	(79,927,591.00)	(81,270,728.00)
Change in Foreign Exchange Transactions		(113,083,355)	(205,594,690)	(35,867,316.00)	(112,333,603.00)
Cash Generated from Operating Activities		(389,260,012)	(2,194,867,279)	1,433,148,828	(2,231,875,182)
Income Tax Paid		(7,147,053)	(3,827,103)	(1,945,616.00)	(3,495,388.00)
Financial Expenses		(978,699,424)	(827,314,726)	(705,961,859.00)	(506,508,785.00)
Net Cash from Operating Activities		(1,375,106,489)	(3,026,009,108)	725,241,353	(2,741,879,355)
B. Cash Flow from Investing Activities:					
Acquisition of PPE		(11,404,842)	(19,220,641)	(8,918,995.00)	(11,133,141.00)
Fixed Deposit Receipt (FDR)		-	20,930,986	-	20,930,986.00
Dividend Received		-	-	-	-
Investment in Other Companies		-	-	-	-
Investment in Marketable Securities		3,506,785	(15,263,370)	1,086,341.00	(9,909,321.00)
Net Cash Used in Investing Activities		(7,898,057)	(13,553,025)	(7,832,654)	(111,476)
C. Cash Flow from Financing Activities:					
Term Loan Received/ (Repayment)		582,192,053	(646,051,954)	952,357,609.00	(269,630,739.00)
Dividend Paid		(118,613)	3,094	(112,748.00)	(7,058.00)
Dividend Paid to MI		-	-	-	-
Short Term Loan		(441,499,319)	2,041,139,778	(2,074,399,737.00)	1,976,294,146.00
Current Account With Related Parties		436,109,419	260,373,683	112,181,809.00	201,471,144.00
Lease Finance		3,503,676	(1,334,928)	3,702,617.00	(119,178.00)
Repayment of Preference Share Capital		(20,000,000)	(152,000,000)	(20,000,000.00)	(20,000,000.00)
Issue of Share Capital		-	-	-	-
Issue of Share Capital to Minority Shareholders		-	7,800,000	-	-
Net Cash Generated from Financing Activities		560,187,216	1,509,929,673	(1,026,270,450)	1,888,008,315
Net Cash Inflow/(Outflow) for the year (A+B+C)		(822,817,330)	(1,529,632,460)	(308,861,751)	(853,982,516)
Cash and Cash Equivalent at the Beginning of the year		977,996,096	2,289,518,549	464,040,517	1,613,868,605
Cash and Cash Equivalents at the End of the year		155,178,766	759,886,089	155,178,766	759,886,089
The above Balance Consists of the followings:					
Cash in Hand		2,121,226	4,781,748	2,121,226	4,781,748
Cash at Bank		152,400,691	755,085,753	152,400,691	755,085,753
Cash Available on BO A/C at year ended		656,849	18,588	656,849	18,588
Total		155,178,766	759,886,089	155,178,766	759,886,089
Net Operating Cash Flows Per Share (NOCFPS)	44.A	(7.95)	(17.49)	4.19	(15.85)

The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:


Company Secretary


Managing Director

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


Chief Financial Officer


Director

Director

Dated: Dhaka
29 January, 2025

**Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Property, Plant & Equipment
as at December 31, 2024**

Particulars	Freehold Assets								Schedule-A
	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
Rate of Depreciation	0.00%	10.00%	20.00%	20.00%	20.00%	6.67%	20.00%	3.00%	
Cost:									
Balance as on July 01, 2023	967,352,106	4,322,344	38,082,999	10,417,042	13,633,160	2,142,037,843	18,600,844	15,592,356,036	18,786,802,374
Add: Addition during the year	-	18,000	457,933	-	-	-	-	-	475,933
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2024	967,352,106	4,340,344	38,540,932	10,417,042	13,633,160	2,142,037,843	18,600,844	15,592,356,036	18,787,278,307
Balance as on July 01, 2024	967,352,106	4,340,344	38,540,932	10,417,042	13,633,160	2,142,037,843	18,600,844	15,592,356,036	18,787,278,307
Add: Addition during the year	-	-	274,500	-	-	-	3,651,088	-	3,925,588
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at December 31, 2024	967,352,106	4,340,344	38,815,432	10,417,042	11,064,558	2,142,037,843	22,251,932	15,592,356,036	18,788,635,293
Accumulated Depreciation:									
Balance as on July 01, 2023	-	2,912,747	26,525,453	6,239,452	11,219,083	693,225,316	11,924,500	2,417,515,782	3,169,562,333
Add: Charged during the year	-	355,442	5,537,152	1,087,876	545,512	142,873,923	1,511,625	467,896,148	619,807,678
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2024	-	3,268,189	32,062,605	7,327,328	11,764,595	836,099,239	13,436,125	2,885,411,930	3,789,370,011
Balance as on July 01, 2024	-	3,268,189	32,062,605	7,327,328	11,764,595	836,099,239	13,436,125	2,885,411,930	3,789,370,011
Add: Charged during the year	-	102,902	1,821,814	539,517	272,756	71,436,962	938,367	233,861,969	308,974,287
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at December 31, 2024	-	3,371,091	33,884,419	7,866,845	9,468,749	907,536,201	14,374,492	3,119,273,899	4,095,775,696
Written Down Value (WDV)									
Balance as at June 30, 2024	967,352,106	1,072,155	6,478,327	3,089,714	1,868,565	1,305,938,604	5,164,719	12,706,944,106	14,997,908,296
Balance as at December 31, 2024	967,352,106	969,253	4,931,013	2,550,197	1,595,809	1,234,501,642	7,877,440	12,473,082,137	14,692,859,597

Allocation of Depreciation:	Dec 31, 2024	June 30, 2024
Cost of Sales	234,800,336	469,407,773
General & Administrative Expenses	74,173,951	150,399,905
Total	308,974,287	619,807,678

(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)
(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses)

Baraka Patenga Power Limited and It's Subsidiary
Schedule of Intangible Assets
as at December 31, 2024

			Schedule-AA
Particulars	Back Office Software-UCAS	Inventory Software	Total
Amortization Rate	20.00%	20.00%	
Cost:			
Balance as on July 01, 2023	-	371,000	371,000
Add: Addition during the year	472,500		472,500
Less: Adjustment during the year	-	-	-
Balance as at June 30, 2024	472,500	371,000	843,500
Balance as on July 01, 2024	472,500	371,000	843,500
Add: Addition during the year	-	-	-
Less: Adjustment during the year	-	-	-
Balance as at December 31, 2024	472,500	371,000	843,500
Accumulated Amortization:			
Balance as on July 01, 2023	-	74,200	74,200
Add: Charged during the year	31,500	74,200	105,700
Less: Adjustment during the year	-	-	-
Balance as at June 30, 2024	31,500	148,400	179,900
Balance as on July 01, 2024	31,500	148,400	179,900
Add: Charged during the year	47,250	37,100	84,350
Less: Adjustment during the year	-	-	-
Balance as at December 31, 2024	78,750	185,500	264,250
Written Down Value (WDV)			
Balance as at June 30, 2024	441,000	222,600	663,600
Balance as at December 31, 2024	393,750	185,500	579,250

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Right of Use Assets
as at December 31, 2024

Particulars				Schedule-AAA
	Right-of-Use Assets-Vehicle	Right-of-Use Assets-Office Space	Right-of-Use Assets-Storage Tank	Total
Rate of Depreciation	20.00%	33.33%	33.33%	
Cost:				
Balance as on July 01, 2023	16,871,850	24,856,732	88,239,672	129,968,254
Add: Addition during the year	8,400,000	-	-	8,400,000
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2024	25,271,850	24,856,732	88,239,672	138,368,254
Balance as on July 01, 2024	25,271,850	24,856,732	88,239,672	138,368,254
Add: Addition during the year	6,046,000	-	-	6,046,000
Less: Adjustment during the year	-	-	-	-
Balance as at December 31, 2024	31,317,850	24,856,732	88,239,672	144,414,254
Accumulated Depreciation:				
Balance as on July 01, 2023	15,596,273	13,033,300	58,826,448	87,456,021
Add: Charged during the year	2,405,577	6,870,436	29,413,224	38,689,237
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2024	18,001,850	19,903,736	88,239,672	126,145,258
Balance as on July 01, 2024	18,001,850	19,903,736	88,239,672	126,145,258
Add: Charged during the year	1,041,533	1,061,356	-	2,102,889
Less: Adjustment during the year	-	-	-	-
Balance as at December 31, 2024	19,043,383	20,965,092	88,239,672	128,248,147
Written Down Value (WDV)				
Balance as at June 30, 2024	7,270,000	4,952,996	-	12,222,996
Balance as at December 31, 2024	12,274,467	3,891,640	-	16,166,107

Allocation of Depreciation:	Dec 31, 2024	June 30, 2024
Cost of Sales	-	29,413,224
General & Administrative Expenses	2,102,889	9,276,013
Total	2,102,889	38,689,237

Baraka Patenga Power Limited
Statement of Financial Position (Un-Audited)
as at December 31, 2024

Particulars	Notes	Amount in Taka	
		December 31, 2024	June 30, 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	2,957,941,453	3,031,170,248
Right-of-Use Assets	6.00	12,274,467	7,270,000
Investment in Subsidiary	10.00	1,613,600,000	1,613,600,000
Total Non-Current Assets		4,583,815,920	4,652,040,248
Current Assets			
Inventories	11.00	720,756,851	810,459,772
Investment in Marketable Securities	12.00	110,659	-
Advances, Deposits & Pre-payments	13.00	118,838,866	135,207,677
Accounts Receivables	14.00	926,055,600	799,710,552
Other Receivables	15.00	73,084,313	11,068,313
Current Account with Related Parties (Receivable)	16.00	-	-
Short Term Investment	17.00	49,356,000	49,356,000
Cash & Cash Equivalents	18.00	28,133,507	14,085,836
Total Current Assets		1,916,335,796	1,819,888,150
TOTAL ASSETS		6,500,151,716	6,471,928,398
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	19.00	1,729,954,880	1,729,954,880
Share Premium	20.00	1,462,197,335	1,462,197,335
Fair Value Reserve	12.00	(781)	-
Retained Earnings	21.00	1,109,208,049	1,141,939,745
Total Shareholders' Equity		4,301,359,483	4,334,091,960
Non-Current Liabilities			
Term Loan-Non Current Maturity	24.00	762,510,109	669,894,585
Lease Liability-Non Current Maturity	25.00	7,939,675	5,197,212
Provision for Gratuity	26.00	9,524,175	9,524,175
Total Non-Current Liabilities		779,973,959	684,615,972
Current Liabilities			
Term Loan-Current Maturity	24.00	584,894,965	433,521,023
Lease Liabilities-Current Maturity	25.00	2,031,337	2,637,616
Other Financial Facility	27.00	373,234,274	395,357,691
Current Account with Related Parties (Payable)	28.00	356,105,079	578,706,548
Provision for Income Tax	29.00	36,474,844	23,611,462
Liabilities for Expenses	30.00	7,953,400	8,139,408
Accounts Payable	31.00	12,936,075	538,903
Unclaimed Dividend	32.00	10,585,486	10,704,099
Other Liabilities	33.00	34,602,814	3,716
Total Current Liabilities		1,418,818,274	1,453,220,466
TOTAL EQUITY & LIABILITIES		6,500,151,716	6,471,928,398
Net Assets Value Per Share (NAVPS)	42.00	24.86	25.05

The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:


 Company Secretary


 Chief Financial Officer


 Director


 Managing Director


 Director

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

Dated: Dhaka
 29 January, 2025

Baraka Patenga Power Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the half year ended December 31, 2024

Particulars	Notes	Period Ended		2nd Qtr. Ended (03 months)	
		01 July 2024 to 31 Dec. 2024	01 July 2023 to 31 Dec. 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	34.00	1,122,023,426	1,155,074,081	687,855,371	442,767,258
Cost of Revenue	35.00	(925,453,447)	(970,329,449)	(555,478,651)	(348,659,014)
Gross Profit/(Loss)		196,569,979	184,744,632	132,376,720	94,108,244
General & Administrative Expenses	36.00	(34,134,162)	(35,261,565)	(16,790,497)	(17,846,903)
Operating Profit/(Loss)		162,435,817	149,483,067	115,586,223	76,261,341
Other Income/(Loss)	37.00	47,745,940	79,103,836	62,600,548	121,090,111
Financial Expenses	38.00	(195,450,973)	(137,340,165)	(118,692,735)	(77,588,984)
Net Profit/(Loss) before Tax		14,730,784	91,246,738	59,494,036	119,762,468
Income Tax Expenses					
Current year	40.00	(12,863,382)	(23,464,621)	(12,698,108)	(23,352,121)
Prior year		-	-	-	-
Net Profit/(Loss) after Tax		1,867,402	67,782,117	46,795,928	96,410,347
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	12.00	(781)	(60,724)	18,179	(179,791)
Total Comprehensive Income/(Loss) for the year		1,866,621	67,721,393	46,814,107	96,230,556
Earnings Per Share (EPS)	41.00	0.01	0.39	0.27	0.56

The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:



 Company Secretary



 Managing Director


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



 Chief Financial Officer



 Director



 Director

Dated: Dhaka
 29 January, 2025

Baraka Patenga Power Limited
Statement of Changes in Equity (Un-Audited)
for the half year ended December 31, 2024

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Amount in Taka
					Total
Balance as on July 01, 2024	1,729,954,880	1,462,197,335	-	1,141,939,745	4,334,091,960
Increase/(Decrease) in Fair Value	-	-	(781)	-	(781)
Payment of Cash Dividend @ 2% for the year 2023-2024	-	-	-	(34,599,098)	(34,599,098)
Net Profit/(Loss) during the year	-	-	-	1,867,402	1,867,402
Balance as at Dec. 31, 2024	1,729,954,880	1,462,197,335	(781)	1,109,208,049	4,301,359,483


Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
					Total
Balance as on July 01, 2023	1,729,954,880	1,462,197,335	262,820	1,183,865,826	4,376,280,861
Increase/(Decrease) in Fair Value	-	-	(60,724)	-	(60,724)
Payment of Cash Dividend @ 5% for the year 2022-2023	-	-	-	(86,497,744)	(86,497,744)
Net Profit/(Loss) during the year	-	-	-	67,782,117	67,782,117
Balance as on Dec 31, 2023	1,729,954,880	1,462,197,335	202,096	1,165,150,199	4,357,504,510
Balance as on Jan 01, 2024	1,729,954,880	1,462,197,335	202,096	1,165,150,199	4,357,504,510
Increase/(Decrease) in Fair Value	-	-	(202,096)	-	(202,096)
Net Profit/(Loss) during the year	-	-	-	(23,210,454)	(23,210,454)
Balance as at June 30, 2024	1,729,954,880	1,462,197,335	-	1,141,939,745	4,334,091,960

The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:



Company Secretary



Managing Director



Chief Financial Officer



Director



Director

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

Dated: Dhaka
 29 January, 2025

Baraka Patenga Power Limited
Statement of Cash Flows (Un-Audited)
for the half year ended December 31, 2024

Particulars	Notes	Period Ended		2nd Qtr. Ended (03 months)	
		01 July 2024 to 31 Dec. 2024	01 July 2023 to 31 Dec. 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		995,678,378	1,206,638,045	496,882,907.00	349,929,022.00
Cash Receipts from Others		1,084,006	480,606	1,033,091.00	480,606.00
Cash Paid to Suppliers		(592,808,814)	(1,025,506,237)	(431,167,890.00)	(200,797,390.00)
Cash Paid to Others		(46,245,628)	(47,506,629)	(26,366,155.00)	(26,681,414.00)
Change in Foreign Exchange Transactions		(3,228,458)	(4,333,975)	4,233,086.00	10,266,421.00
Cash Generated from Operating Activities		354,479,484	129,771,810	44,615,039	133,197,245
Income Tax Paid		(460,182)	(76,792)	(294,908.00)	(96,121.00)
Financial Expenses		(174,017,503)	(160,790,860)	(116,791,474.00)	(82,537,502.00)
Net Cash from Operating Activities		180,001,799	(31,095,842)	(72,471,343)	50,563,622
B. Cash Flow from Investing Activities:					
Acquisition of PPE		(6,784,600)	(1,437,568)	(6,746,000.00)	-
Investment in Marketable Securities		(309,761)	564,705	6,096.00	(16,859.00)
Fixed Deposit Receipt (FDR)		-	-	-	-
Dividend Received		-	-	-	-
Investment in Subsidiary Company		-	(12,200,000)	-	-
Net Cash Used in Investing Activities		(7,094,361)	(13,072,863)	(6,739,904)	(16,859)
C. Cash Flow from Financing Activities:					
Term Loan Repayment		233,853,580	(184,454,095)	316,717,529.00	(84,186,013.00)
Lease Liability Repayment		3,503,676	(305,491)	3,702,617.00	(184,829.00)
Dividend Paid		(118,613)	3,094	(112,748.00)	(7,058.00)
Current Account With Related Parties		(245,826,340)	183,269,397	(410,356,723.00)	186,178,637.00
Short term Loan		(150,272,070)	(104,390,323)	42,717,468.00	(150,837,243.00)
Issue of Share Capital		-	-	-	-
Net Cash Generated from Financing Activities		(158,859,767)	(105,877,418)	(47,331,857)	(49,036,506)
Net Cash Inflow/(Outflow) for the year (A+B+C)		14,047,671	(150,046,123)	(126,543,104)	1,510,257
Cash and Cash Equivalent at the Beginning of the year		14,085,836	161,906,364	154,676,611	10,349,984
Cash and Cash Equivalents at the End of the year		28,133,507	11,860,241	28,133,507	11,860,241
The above Balance Consists of the followings:					
Cash in Hand		400,468	822,621	400,468	822,621
Cash at Bank		27,694,077	11,022,276	27,694,077	11,022,276
Cash Available on BO A/C at year ended		38,962	15,344	38,962	15,344
Total		28,133,507	11,860,241	28,133,507	11,860,241
Net Operating Cash Flows Per Share (NOCFPS)	44.00	1.04	(0.18)	(0.42)	0.29

The accounting policies and other notes form an integral part of these financial statements.


The financial statements were approved by the Board of directors on January 29, 2025 and were signed on its behalf by:



 Company Secretary


 Managing Director

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


 Chief Financial Officer


 Director


 Director

Dated: Dhaka
 29 January, 2025

Baraka Patenga Power Limited
Schedule for Property, Plant & Equipment
as at December 31, 2024

Particulars	Freehold Assets								Schedule-B
	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
Rate of Depreciation	0.00%	10.00%	20.00%	20.00%	20.00%	6.67%	20.00%	3.00%	
Cost:									
Balance as on July 01, 2023	128,726,380	2,432,237	8,826,416	5,068,665	7,592,603	446,880,112	11,042,719	3,873,699,199	4,484,268,331
Add: Addition during the year	-	18,000	107,218	-	-	-	-	-	125,218
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2024	128,726,380	2,450,237	8,933,634	5,068,665	7,592,603	446,880,112	11,042,719	3,873,699,199	4,484,393,549
Balance as on July 01, 2024	128,726,380	2,450,237	8,933,634	5,068,665	7,592,603	446,880,112	11,042,719	3,873,699,199	4,484,393,549
Add: Addition during the year	-	-	38,600	-	-	-	-	-	38,600
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at December 31, 2024	128,726,380	2,450,237	8,972,234	5,068,665	5,024,001	446,880,112	11,042,719	3,873,699,199	4,481,863,547
Accumulated Depreciation:									
Balance as on July 01, 2023	-	2,147,591	7,171,152	4,718,665	7,592,603	257,516,012	11,042,719	1,016,186,142	1,306,374,884
Add: Charged during the year	-	166,431	438,640	100,000	-	29,806,903	-	116,336,443	146,848,417
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2024	-	2,314,022	7,609,792	4,818,665	7,592,603	287,322,915	11,042,719	1,132,522,585	1,453,223,301
Balance as on July 01, 2024	-	2,314,022	7,609,792	4,818,665	7,592,603	287,322,915	11,042,719	1,132,522,585	1,453,223,301
Add: Charged during the year	-	8,397	223,430	50,000	-	14,903,452	-	58,082,116	73,267,395
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at December 31, 2024	-	2,322,419	7,833,222	4,868,665	5,024,001	302,226,367	11,042,719	1,190,604,701	1,523,922,094
Written Down Value (WDV)									
Balance as at June 30, 2024	128,726,380	136,215	1,323,842	250,000	-	159,557,197	-	2,741,176,614	3,031,170,248
Balance as at December 31, 2024	128,726,380	127,818	1,139,012	200,000	-	144,653,745	-	2,683,094,498	2,957,941,453

Allocation of Depreciation:	Dec 31, 2024	June 30, 2024
Cost of Sales	58,082,116	116,336,443
General & Administrative Expenses	15,185,279	30,511,974
Total	73,267,395	146,848,417

(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)
(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses)

Baraka Patenga Power Limited
Schedule for Right of Use Assets
as at December 31, 2024

				Schedule-BB
Particulars	Right-of-Use Assets-Storage Tank	Right-of-Use Assets-Office Space	Right-of-Use Assets-Motor Vehicle	Total
Rate of Depreciation:	33.33%	33.33%	20.00%	
Cost:				
Balance as on July 01, 2023	16,646,398	7,200,721	-	23,847,119
Add: Addition during the year	-	-	8,400,000	8,400,000
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2023	16,646,398	7,200,721	8,400,000	32,247,119
Balance as on July 01, 2024	16,646,398	7,200,721	8,400,000	32,247,119
Add: Addition during the year	-	-	6,046,000	6,046,000
Less: Adjustment during the year	-	-	-	-
Balance as at December 31, 2024	16,646,398	7,200,721	14,446,000	38,293,119
Accumulated Depreciation:				
Balance as on July 01, 2023	11,097,598	4,800,480	-	15,898,078
Add: Charged during the year	5,548,800	2,400,241	1,130,000	9,079,041
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2023	16,646,398	7,200,721	1,130,000	24,977,119
Balance as on July 01, 2024	16,646,398	7,200,721	1,130,000	24,977,119
Add: Charged during the year	-	-	1,041,533	1,041,533
Less: Adjustment during the year	-	-	-	-
Balance as at December 31, 2024	16,646,398	7,200,721	2,171,533	26,018,652
Written Down Value (WDV)				
Balance as at June 30, 2024	-	-	7,270,000	7,270,000
Balance as at December 31, 2024	-	-	12,274,467	12,274,467

Allocation of Depreciation:	Dec 31, 2024	June 30, 2024
Cost of Sales	-	5,548,800
General & Administrative Expenses	1,041,533	3,530,241
Total	1,041,533	9,079,041

Baraka Patenga Power Limited
Notes to the Financial Statements
as on and for the year ended December 31, 2024

1.00 Reporting Entity:

1.01 Background of the Company:

Baraka Patenga Power Limited (hereinafter referred to as the Company) was incorporated in Bangladesh on June 07, 2011 as a Private Limited Company and converted as a Public Limited Company under the Companies Act, 1994 on April 28, 2014 having its registered office at Khairun Bhaban (6th floor), Mirboxtola, Sylhet.

1.02 Nature of the Business:

The principal activity of the Company is to set up power plants for generation and supply of electricity for term of 15 year from the commercial operation date. The plant having capacity of 50 MW located at Patenga, Chittagong started its commercial operation on May 04, 2014.

The Plant has been implemented by using 08 nos. of brand new Rolls Royce Engine having capacity of 6.984 MW each with total capacity of 55.872 MW of the plant. In addition, a co-generation secondary power plant with capacity of 3.20 MW has been installed and started its commercial operation on April 10, 2015. The STG plant runs by heat recovery from 08 nos. of Rolls Royce gensets exhaust gas without burning any fuel and reduces the fuel cost by 6.40% annually. For the first time in power sector in Bangladesh, a Desulfurization plant has been introduced to the project to reduce sulfur emission at an acceptable low level.

1.03 Environmental Commitment:

The Company ethos places a special emphasis on environmental and ecological issues. Its efforts to preserve and regenerate the environment and expression in the slew of projects and programs it has undertaken in and around its facilities and operations. A focus area, in this context, is the climate change crisis. The Company beliefs on sustainability have led to a Company policy that emphasizes environment preservation. BPPL work on projects that include experiencing green cover, reducing effluents and emission, maintaining local ecological and improving long term coronate sustainability.

2.00 Basis of Preparation and Presentation of the Financial Statements:

2.01 Statement of Compliance:

The financial statements have been prepared in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), the Companies Act, 1994 and other laws and regulations applicable internationally.

The following International Accounting Standards were applied for the preparation of the financial statements for the period under review:

IAS - 1	Presentation of Financial Statements;
IAS - 2	Inventories;
IAS - 7	Statement of Cash Flows;
IAS - 8	Accounting Policies, Changes in Accounting Estimates and Errors;
IAS - 10	Events after the Reporting Period;
IAS - 12	Income Taxes;
IAS - 16	Property, Plant & Equipment;
IAS - 19	Employee Benefits;
IAS - 21	The Effects of Change in Foreign Exchange Rates;
IAS - 23	Borrowing Costs;
IAS - 24	Related Party Disclosures;
IAS - 28	Investments in Associates and Joint Ventures;
IAS - 32	Financial Instruments : Presentation;
IAS - 33	Earnings Per Share;
IAS - 34	Interim Financial Reporting;
IAS - 37	Provisions, Contingent Liabilities and Contingent Assets;
IAS - 38	Intangible Assets;
IFRS - 3	Business Combination;
IFRS - 7	Financial Instruments: Disclosures;
IFRS - 9	Financial Instruments;
IFRS - 10	Consolidated Financial Statements;
IFRS - 12	Disclosures of Interests in Other Entities;

IFRS - 13 Fair Value Measurement;
IFRS - 15 Revenue from Contracts with Customers;
IFRS - 16 Leases.

2.02 Other regulatory Compliances:

In addition to the aforesaid, the Company is also required to comply with the following in addition to the Companies Act, 1994 and other applicable laws and regulations:

Income Tax Act, 2023;
The Finance Act, 2024;
Value Added Tax & Supplementary Duty Act, 2012;
Value Added Tax & Supplementary Duty Rules, 2016;
Bangladesh Labor Act, 2006 (Amended in 2013);
Securities and Exchange Ordinance, 1969;
Securities and Exchange Rules, 1987.

2.03 Date of Authorization:

The Board of Directors authorized the financial statements for issue on January 29, 2025.

2.04 Reporting Period:

The financial period of the Company is from July 01, 2024 to December 31, 2024.

2.05 Accrual Basis of Accounting

These financial statements have been prepared under the accrual basis of accounting.

2.06 Basis of Measurement:

All the elements of financial statements have been measured on "Historical Cost" basis which is as provided in "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Financial Reporting Standards (IFRS).

2.07 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Accounting Standard (IAS).

2.08 Use of Estimates and Judgment:

The preparation of financial statements in conformity with IASs 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. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on going concern basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described in the following notes:

Note 4.00: Property, Plant & Equipment (considering useful life of assets);
Note 11.00: Inventories;
Note 12.00: Investment in Marketable Securities;
Note 14.00: Accounts Receivable;
Note 29.00: Provision for Income Tax;
Note 30.00: Liabilities for Expenses.

2.09 Functional and Presentational Currency and Level of Precision:

The financial statements are prepared in Bangladeshi Taka (Taka/Tk./BDT) which is the Company's both functional currency and presentation currency. All financial information presented in Taka and have been rounded off to the nearest Taka.

2.10 Principal Accounting Policies:

The specific accounting policies have been selected and applied by the Company's management for significant transactions and events that have a material effect within the Framework for preparation and presentation of the financial statements. Financial statements have been prepared and presented in compliance with IAS-1 "Presentation of Financial Statements". The previous year's figures were formulated according to the same accounting principles. Compared to the previous year, there were no significant changes in the accounting and valuation policies affecting the financial position and performance of the Company. However, changes made to the presentation are explained in the note for each respective item. Accounting and valuation methods are disclosed for reasons of clarity. The Company classified the expenses using the function of expenses method as per IAS-1.

3.00 Significant Accounting Policies:

The accounting policies set out below have been applied consistently through out the period presented in these financial statements.

3.01 Basis of Consolidation and Separate Financial Statements:

The Company has complied with IFRS 10 & IAS 28 in preparing consolidated financial statements and accounted for investment in associates. Baraka Patenga Power Limited has held shares 51 % as well as management control over as per IAS 28 Para 13 or held share more than 50%, the companies are treated as subsidiary companies. Controls exist when Baraka Patenga Power Limited has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently are exercisable are taken into account. The accounting policies of subsidiaries have been changed when necessary to align them with the policies adopted by Baraka Patenga Power Limited.

Subsidiaries:

Name of Subsidiary	Date of Acquisition	Controlling Interest	Non-Controlling Interest	Reason for Business Combination	Qualitative Description
Karnaphuli Power Limited (The prime objective of the Company is to set up power plants for generation and supply of electricity)	27 April 2017	51%	49%	Baraka Patenga Power Limited (BPPL) is one of the initial shareholders of Karnaphuli Power Limited (KPL). Before obtaining control, BPPL held 48.57% of shares of KPL and in FY 2016-17 BPPL's holding stood at 51%. Accordingly, KPL become the subsidiary of BPPL which resulted in business combination. Moreover, as Baraka Patenga Power Limited (acquirer) is operating in the same line of business, so the business combination will help acquirer to govern the financial and operating policies of the acquiree and obtain benefits form its	The combined operations will help both party to operate more effectively and efficiently as both the party is of identical nature as such it helps to exercise better control in the business.
Baraka Shikalbaha Power Limited	13 December 2017 (Acquired upon incorporation)	51%	49%	Baraka Patenga Power Limited (BPPL) is one of the initial shareholders of Baraka Shikalbaha Power	The combined operations will help both party to operate

(The prime objective of the Company is to set up power plants for generation and supply of electricity)				Limited (BSPL) holding 51% shares upon its incorporation. Thus, BSPL is the subsidiary of BPPL from inception which resulted in business combination. Moreover, as Baraka Patenga Power Limited (acquirer) is operating in the same line of business, so the business combination will help acquirer to govern the financial and operating policies of the acquiree and obtain benefits from its business activities.	more effectively and efficiently as both the party is of identical nature as such it helps to exercise better control in the business.
Baraka Securities Limited (The principal activities of the company are to carry on the business of	11 March 2021 (Acquired upon incorporation)	51%	49%	Baraka Patenga Power Limited (BPPL) is one of the initial shareholders of Baraka Securities Limited (BSL) holding 51% shares upon its incorporation. Thus, BSL is the subsidiary of BPPL from inception which resulted in business combination.	Diversified business nature of BSL gives BPPL to explore optimum business goal.

3.02 Property, Plant and Equipment:

a. Recognition and Measurement:

In compliance with IAS-16, Property, Plant & Equipment items of property, plant and equipment (PPE), excluding land, are initially measured at cost and disclosed as cost less accumulated depreciation and accumulated impairment losses, if any. Land is measured at cost. The cost of an item of PPE comprises its purchase price, import duties and non-refundable taxes, after deducting trade discount and rebates and adding any costs directly attributable to bringing the assets to the location and condition necessary for these to be capable of operating in the intended manner.

b. Capitalization of Borrowing Cost:

Finance costs that are directly attributable to the construction of plants are included in the cost of those plants in compliance with IAS-23: Borrowing Cost. Capitalization of borrowing costs cease from the date of the report submitted by commercial test witness committee which, in accordance with Power Purchase Agreement confirms the availability of plants for use

c. Subsequent Costs:

The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The cost of the day to day maintaining on PPE is recognized in the Statement of Profit or Loss and Other Comprehensive Income as incurred.

d. Depreciation:

No depreciation is charged on land and land development.

Depreciation is recognized in the Statement of Profit or Loss and Other Comprehensive Income on a straight line basis over the estimated useful lives of each item of property, plant & equipment.

Each item of PPE are depreciated when the asset is available for use. In case of disposals, no depreciation is charged in the month of disposal.

Depreciation of Power Plant has been charged considering 30 years of useful life and residual value as 10% of original cost, on straight line basis on the ground that management intends to continue with operation after completion of 15 years as stated in the Power Purchase Agreement (PPA).

The rate of depreciation on PPE for the current period for the Company and its subsidiaries as follows:

Name of the Assets	Rate (%)
Land & Land Development	-
Furniture & Fixtures	10%
Office & Electrical Equipment	20%
Office Decoration	20%
Motor Vehicles	20%
Building & Civil Construction	6.67%
Maintenance Equipment	20%
Motor Vehicle-Lease (Right of Use Assets)	20%
Plant & Machineries	3%
Right of Use Assets-HFO Tank	33.33%
Right of Use Assets-Office Space	33.33%

e. Retirements and Disposals:

An asset is derecognized on disposal or when no future economic benefits are expected from its use and subsequent disposal. Gains or losses arising from the retirement or disposal of an asset is determined as the difference between the net disposal proceeds and the carrying amount of the asset and is recognized as gain or loss from disposal of asset under other income in the Statement of Profit or Loss and Other Comprehensive Income.

f. Impairment:

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset should be reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss is recognized as an expense in the Statement of Profit or Loss and Other Comprehensive Income.

g. Leased Assets:

Changes to the company's accounting policies have been made as required, in accordance with the transitional provisions in the respective IFRS-16 Lease.

IFRS 16 supersedes IAS-17 Leases. The standard sets out the principles for the recognition, measurement, presentation and disclosure of leases and requires lessees to recognise most leases on the balance sheet.

The Group adopted IFRS 16 using the modified retrospective method of adoption with the date of initial application of 1 January, 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognised at the date of initial application. The company elected to use the transition practical expedient to not reassess whether a contract is, or contains a lease at 1 January, 2019. Instead, the company applied the standard only to contracts that were previously identified as leases applying IAS-17 at the date of initial application.

The IFRS 16 requires to recognise the present value of minimum lease payment under the lease agreement as asset and Liability namely "Right to Use of Asset" and "Lease Liability" respectively.

h. Recognition and Measurement:

Finance leases have been recognized as assets and liabilities in the statement of financial position at amounts equal at the inception of lease to the lower of fair value of leased property and present value of minimum lease payments. The interest implicit in the lease has been spread equally over the lease term.

i. Depreciation:

Finance leases give rise to depreciation expense for a depreciable asset as well as a finance expense for each accounting year. The depreciation policy for depreciable assets is consistent with that for depreciable assets which are owned.

3.03 Financial Instruments:

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in Statement of Profit or Loss and Other Comprehensive Income.

3.04 Advances, Deposits & Pre-payments:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as PPE or inventory etc.

3.05 Cash & Cash Equivalents:

For the purpose of Financial position and Cash Flow Statements, Cash in hand and Bank balances represent cash and cash equivalents considering the IAS-1 "Presentation of Financial Statements" and IAS-7 "Statement of Cash Flow", which provide that Cash and Cash equivalents are readily convertible to known amounts of Cash and are subject to an insignificant risk of changes in value and are not restricted as to use.

3.06 Statement of Cash Flows:

Statement of Cash Flow is prepared principally in accordance with IAS-7 "Cash Flow Statement" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules, 1987 and considering the provision of paragraph 19 of IAS-7 which provides that "Enterprises are Encouraged to Report Cash Flow from Operating Activities using the Direct Method".

3.07 Accounts Receivables:

Accounts receivables consists of unpaid bills receivables from Bangladesh Power Development Board (BPDB) and unbilled revenue recognized at the Statement of Financial Position date.

3.08 Inventories:

Inventories consisting of HFO, lube oil, diesel, alternator grease, coolant water, spare parts etc. These are for use in the operation and maintenance of power plant. Cost of inventories include expenditure incurred in acquiring the inventories and other costs incurred in bringing them to use. Inventories are valued at cost or net realized value whichever ever is lower.

3.09 Provisions:

A provision is recognized on the balance sheet date if, as a result of past events, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.10 Employee Benefits:

a. Defined Benefit Plan (Gratuity):

The Company, for its present eligible permanent employees, operates a gratuity scheme. On 1st July, 2020 National Board of Revenue has approved the Baraka Patenga Power Limited Employees' Gratuity Fund. Every confirmed employees having minimum 05 (five) years of service with the Company will be eligible for membership for gratuity benefit. Although no actuarial valuation was done to quantify actuarial liabilities as per IAS 19: Employment Benefits, such valuation is not likely to yield a result significantly different from the current provision.

b. Defined Contribution Plan (Provident Fund):

The Company contributes to a registered provident fund scheme (defined contribution plan) for employees of the Company eligible to be members of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute 7.5% of their basic salary to the provident fund and the Company also makes equal contribution. The fund is recognized by the National Board of revenue.

c. Workers' Profit Participation Fund:

Exemption of implementing provision for WPPF as per Labor Act, 2006 (Amendment 2013) for power producer in Private sector is under consideration of Ministry of Labor and Employment consequence of the request made by the Ministry of Power, Energy and Mineral Resources (MPEMR) vide their letter # 27.00.0000.071.31.002.2013.278 dated 31 May 2017 with a ground of highly capital-intensive power industry. initially on 13 March 2017, Bangladesh Independent Power Producers Association (BIPPA) requested to MPEMR vide letter # BIPPA/SGO/MoPE&MR/2017/049 regarding the issue.

In view of that, the Management of the Company has decided not to recognize provisions for WPPF until the decision of Ministry of Labor and employment is made out.

d. Employees' Life Insurance:

The Company has introduced employees' life insurance policy for its permanent employees with insurance coverage. The amount of premium is calculated based on employees latest basic salary. Premium is charged as expenses in Statement of Profit or Loss and Other Comprehensive Income.

e. Employees' Car Loan:

The Company provides car facility in the form of car loan to its senior management, which the concern employee will pay back in monthly installment.

f. Leave Encashment:

The Company has leave encashment policy for its permanent employee who served at least one year and can avail at the time of leaving the Company.

3.11 Foreign Currency Translation:

Foreign currency transactions are translated into Bangladeshi taka at the rates ruling on the transaction date. All monetary assets and liabilities at the balance sheet date are translated using rates prevailing on that day. Gain/Loss arising from translation of foreign currency is recognize as Income/Expenses in the Statement of Profit or Loss and Other Comprehensive Income.

3.12 Revenue Recognition:

Revenue is initially recognized in the Statement Of Profit or Loss and Other Comprehensive Income upon supply of electricity based on net energy output on a monthly basis. Net energy output is determined by the Joint meter reading and verification committee consisting of BPPL personnel's and BPDB representatives. After initial recognition, adjustment is made on actual bill paid by the BPDB.

3.13 Financial Expenses:

Financial expenses comprises interest expenses on loan. All borrowing costs are recognized in the Statement Of Profit or Loss and Other Comprehensive Income using effective interest method except to the extent that they are capitalized during construction period of the plants in compliance with IAS-23: Borrowing Cost.

3.14 Income Tax:

a. Current Tax:

No provision for Income Tax on revenue is required to be recognized as the Company has received exemption from all of its taxes from Government of Bangladesh under Private Sector Power Generation Policy & SRO # 211 dated July 01, 2013 for a period of 15 years from starts of its commercial operation date.

Income Tax on other income & financial income has recognized using Tax rates enacted or substantively enacted at the reporting date. The Tax rates used for reporting periods are:

Income Year	Tax Rates		
	Other Income	Capital Gain	Dividend Income
2023-2024	As per Section 82C	10% & 15%	20%
2024-2025	As per Section 163	10% & 15%	20%

Detail calculation of current tax is given in Annexure-1.

b. Deferred Tax:

As the Company is exempted from tax, there is no deferred tax is recognized in reporting period on temporary difference is accrued between the carrying amount of assets and liabilities for financial reporting purpose and amounts used for taxation purpose.

3.15 Earnings per Share:

The Company presents basic and diluted (when applicable) earnings per share (EPS) data for its ordinary shares.

a. Basic Earnings per Share:

Basic earnings per share is calculated by dividing the total comprehensive income attributable to the ordinary shareholders of the Company by the weighted average number ordinary share outstanding during the reported period.

b. Weighted Average Number of Ordinary Shares Outstanding during the year:

This represents the number of ordinary shares outstanding at the beginning of the year plus the number of ordinary shares issued during the year multiplied by a time weighting factor. The time weighting factor is the number of days the specific shares are outstanding as a proportion of the number of days in the year.

c. Diluted Earnings Per Share:

As there were no potential ordinary shares issued by the Company, so no dilution is taken into effect.

3.16 Contingencies:

Contingencies arising from claim, litigation assessment, fines, penalties etc. are recorded when it is probable that a liability has been incurred and the amount can reasonably be measured.

3.17 Impairment:

At each reporting date indications of impairment are reviewed. We assessed Financial & Non-financial assets whether there is objective evidence that is impaired. As on December 31, 2024 the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

3.18 Segment Reporting:

No segmental reporting is applicable for the company as required by IAS-14: "Segment Reporting" as the company operates in a single industry segment and within a single geographical territory.

3.19 Off Setting:

In compliance to IAS-1 and IAS-32, offsetting is done for a particular vendor or customer when the following conditions are met:

- * Each of the two parties owes the other determinable amounts;
- * The entity has the right to set off against the amount owed by other party;
- * The entity intends to offset;
- * The right of setoff is legally enforceable.

3.20 Components of the Financial Statements:

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components:

- * Statement of Financial Position as on December 31, 2024;
- * Statement of Profit or Loss and Other Comprehensive Income for the year ended December 31, 2024;
- * Statement of Changes in Equity for the period ended December 31, 2024;
- * Statement of Cash Flows for the period ended December 31, 2024; and
- * Accounting Policies and Explanatory Notes.

3.21 Events after Reporting Period:

Events after reporting period that provide additional information about the Company's position at the balance sheet date are reflected in the financial statements. Events after reporting period that are not adjusting event are disclosed as off balance sheet items.

3.22 Going Concern:

The company has adequate resources to continue the operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. Assessed by the management, there are no material uncertainties relating to events or conditions which may cause significant doubt upon the Company's ability to continue as a going concern.

3.23 Related Party Disclosure:

As per International Accounting Standard (IAS -24) the parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions.

3.25 Basis of Preparation of the interim Financial Statements:

These interim financial statements should be read in conjunction with the Financial Statements for the year ended 30 June, 2024 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information.

The accounting policies used are consistent with those used in the Annual Financial Statements. The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs). The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparatives have been reclassified or extended to take into account any presentational changes made in the Annual Financial Statements. The preparation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
4.00 Property, Plant & Equipment:	This is made-up as follows:		
	A. Cost:		
	Opening Balance	4,484,393,549	4,484,268,331
	Add: Addition during the year	38,600	125,218
	Less: Adjustment during the year	(2,568,602)	-
	Closing Balance	4,481,863,547	4,484,393,549
	B. Accumulated Depreciation:		
	Opening Balance	1,453,223,301	1,306,374,884
	Add: Charged during the year	73,267,395	146,848,417
	Less: Adjustment during the year	(2,568,602)	-
	Closing Balance	1,523,922,094	1,453,223,301
	Written Down Value (WDV) (A-B)	2,957,941,453	3,031,170,248
	A detailed Schedule on Property, Plant and Equipment has been given in Schedule-B.		
	Hypothecation of above PPE on first ranking pari passu basis creating present and future charge with the RJSC against the Term Loan that sanctioned by the United Commercial Bank PLC. & Trust Bank PLC.		
4.A Consolidated Property, Plant & Equipment:	This balance represents:		
	Baraka Patenga Power Limited	2,957,941,453	3,031,170,248
	Baraka Shikalbaha Power Limited	5,890,847,888	6,004,711,060
	Karnaphuli Power Limited	5,839,010,617	5,955,900,511
	Baraka Securities Limited	5,059,639	6,126,477
		14,692,859,597	14,997,908,296
	Less: Inter Company Adjustment during the year	(54,219,883)	(54,219,883)
	Total	14,638,639,714	14,943,688,413
	A details of Consolidated Schedule on Property, Plant and Equipment has been given in Schedule-A.		
5.A Consolidated Intangible Assets:	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	185,500	222,600
	Baraka Securities Limited	393,750	441,000
		579,250	663,600
	Less: Inter Company Adjustment during the year	-	-
	Total	579,250	663,600
	A details of Consolidated schedule on Right of Use Assets has been given in Schedule - AA.		
6.00 Right-of-Use Assets:	This is made-up as follows:		
	A. Cost:		
	Opening Balance	32,247,119	23,847,119
	Add: Addition during the year	6,046,000	8,400,000
	Less: Adjustment during the year	-	-
	Closing Balance	38,293,119	32,247,119
	B. Accumulated Amortization:		
	Opening Balance	24,977,119	15,898,078
	Add: Charged during the year	1,041,533	9,079,041
	Less: Adjustment during the year	-	-
	Closing Balance	26,018,652	24,977,119
	Written Down Value (WDV) (A-B)	12,274,467	7,270,000
	A detailed Schedule on Right-of-Use Assets has been given in Schedule - BB.		
6.A Consolidated Right-of-Use Assets:	This balance represents:		
	Baraka Patenga Power Limited	12,274,467	7,270,000
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	3,891,640	4,952,996
		16,166,107	12,222,996
	Less: Inter Company Adjustment during the year	-	-
	Total	16,166,107	12,222,996
	Details of Consolidated Right-of-Use Assets is stated in Schedule - AA.		
7.00 Consolidated Capital Work-in-Progress (WIP):	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	97,746,998	94,732,744
	Karnaphuli Power Limited	8,806,777	8,806,777
	Baraka Securities Limited	-	-
	Total	106,553,775	103,539,521

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
8.00 Consolidated Deferred Tax Assets:	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	1,007,175	418,191
	Total	1,007,175	418,191
9.00 Goodwill on Acquisition of Karnaphuli Power Limited:	This balance represents:		
	Cost of Acquisition	535,500	535,500
	Add: Share of Net Assets Acquired (Note: 09.01)	1,232,682	1,232,682
	Goodwill on Acquisition of Subsidiary	1,768,182	1,768,182
9.01 Share of Net Assets Acquired:	This balance represents:		
	Share Capital	1,050,000	1,050,000
	Retained Earnings Brought Forward	(2,239,736)	(2,239,736)
	Pre-Acquisition Profit/(Loss)	(1,227,288)	(1,227,288)
	Net Assets	(2,417,024)	(2,417,024)
	Holding Company Portion (51%)	(1,232,682)	(1,232,682)
10.00 Investment in Subsidiary:	This balance represents:		
	Karnaphuli Power Limited (KPL)	775,200,000	775,200,000
	Baraka Shikalbaha Power Limited (BSPL)	775,200,000	775,200,000
	Baraka Securities Limited (BSL)	63,200,000	63,200,000
	Total	1,613,600,000	1,613,600,000
	Karnaphuli Power Limited (KPL):		
	Karnaphuli Power Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from April 27, 2017, incorporated as Private Company limited by shares on November 17, 2014, converted as public Company on December 12, 2018 with the prime objective to implement power plants for generating & supplying electricity.		
	Karnaphuli Power Limited, has signed the Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB) on February 4, 2018 and has also signed the Implementation Agreement (IA) with the Government of Bangladesh (GOB) represented by the Ministry of Power, Energy and Mineral Resources on the same day. The PPA is signed in connection to the issued Letter of Intent (LOI) to the Company vide memo dated August 8, 2017 of BPDB for implementing HFO fired IPP power plant having capacity of 110 MW on Build, Own, Operate (BOO) basis at Shikalbaha, Chittagong for a term of 15 years from the commercial operation date (COD).		
	KPL achieved its Commercial Operation on 20 August 2019.		
	Baraka Shikalbaha Power Limited (BSPL):		
	Baraka Shikalbaha Power Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from its incorporation (i.e. 13 December 2017), as Private Company limited by shares on December 13, 2017, converted as public company on December 12, 2018 with the prime objective to implement power plants for generating & supplying electricity.		
	Baraka Shikalbaha Power Limited has signed the Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB) on August 19, 2018 and has also signed the Implementation Agreement (IA) with the Government of Bangladesh (GOB) represented by the Ministry of Power, Energy and Mineral Resources on the same day. The PPA is signed in connection to the issued Letter of Intent (LOI) to the Company vide memo 27.11.0000.101.14.021.18-869 dated 28-02-2018 for implementing HFO fired IPP power plant having capacity of 105 MW on BOO (Build, Own, Operate) basis at Shikalbaha, Chittagong for term of 15 years from the commercial operation date (COD).		
	BSPL achieved its Commercial Operation on 24 May 2019.		
	Baraka Securities Limited (BSL):		
	Baraka Securities Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from its incorporation (i.e. 11 March 2021), as Private Company Limited. The principal activities of the company are to carry on the business of brokers or dealers in stocks, shares and securities, commercial papers, bonds, debentures, debentures		
11.00 Inventories:	This is made-up as follows:		
	Opening Balance	810,459,772	345,981,076
	Add: Purchase during the year	739,538,594	1,931,054,016
		1,549,998,366	2,277,035,092
	Less: Consumption during the year	(829,241,515)	(1,466,575,320)
	Closing Balance	720,756,851	810,459,772

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
13.01 Advance for Other Expenses:			
	This balance represents:		
	Rest House Expenses	40,000	40,000
	Total	40,000	40,000
13.02 Advance Income Tax:			
	This is made-up as follows:		
	Opening Balance	23,908,090	103,549,479
	Add: Addition during the year	460,182	23,908,090
		24,368,272	127,457,569
	Less: Adjusted during the year	-	(103,549,479)
	Closing Balance	24,368,272	23,908,090
	Less: Prior year Adjustment during the year	-	-
	Closing Balance	24,368,272	23,908,090
13.03 Advance against PPE & Inventory:			
	This balance represents:		
	Spare Parts & Lubricants	39,720,983	46,061,270
	Material-in-Transit and LC Charges	4,398,861	12,213,198
	Vehicle	535,000	535,000
	Land	3,425,000	2,725,000
	Total	48,079,844	61,534,468
13.04	Insurance premium amounting Tk. 69,62,500 has been paid for the operational coverage from the year May, 2024 to April, 2025 out of which premium for the period from July, 2024 to December, 2024 has charged to statement of profit or loss and other comprehensive income		
13.A Consolidated Advances, Deposits & Pre-payments:			
	This balance represents:		
	Baraka Patengra Power Limited	118,838,866	135,207,677
	Baraka Shikalbaha Power Limited	513,188,559	563,785,321
	Karnaphuli Power Limited	72,203,487	81,485,520
	Baraka Securities Limited	48,635,306	46,708,092
		752,866,218	827,186,610
	Less: Inter Company Adjustment during the year	-	-
	Total	752,866,218	827,186,610
14.00 Accounts Receivables:			
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	926,055,600	799,710,552
	Total	926,055,600	799,710,552
	Aging Schedule of Accounts Receivables:		
	Duration		
	Invoiced 0-30 days	216,992,406	167,399,781
	Invoiced 31-60 days	270,964,081	131,630,445
	Invoiced 61-90 days	199,898,884	178,766,146
	Invoiced 91-180 days	238,200,229	253,694,284
	Invoiced 181-365 days	-	68,219,896
	Invoiced Over 365 days	-	-
	Total	926,055,600	799,710,552
	Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:		
	Debts Exceeding 06 months	-	68,219,896
	Other Debts Less Provision	926,055,600	731,490,656
	Total	926,055,600	799,710,552
	Debts Considered Good and Secured	926,055,600	1,451,202,860
	Debts Considered Good without Debtors Personal Security	-	-
	Debts Considered Doubtful or Bad	-	-
	Debts Due from Companies same Management	-	-
	Maximum Debt due by Director or Officers at any time	-	-
	Total	926,055,600	1,451,202,860
14.A Consolidated Accounts Receivables:			
	This balance represents:		
	Baraka Patengra Power Limited	926,055,600	799,710,552
	Baraka Shikalbaha Power Limited	2,357,033,154	1,708,278,961
	Karnaphuli Power Limited	3,546,332,904	3,001,877,151
	Baraka Securities Limited	10,329,931	24,714,699
	Total	6,839,751,589	5,534,581,363
15.00 Other Receivables:			
	This balance represents:		
	Mr. Galib (Security Service Bill)	90,000	90,000
	Baraka Apparels Ltd.	28,313	28,313
	Fusion Holdings (Pvt.) Ltd.	10,950,000	10,950,000
	Dividend Income Receivable	62,016,000	-
	Total	73,084,313	11,068,313

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
15.A Consolidated Other Receivables:			
	This balance represents:		
	Baraka Patenga Power Limited	73,084,313	11,068,313
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		<u>73,084,313</u>	<u>11,068,313</u>
	Less: Inter Company Adjustment during the year	(62,016,000)	-
	Total	<u>11,068,313</u>	<u>11,068,313</u>
16.A Consolidated Current Account with Related Parties (Receivable):			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	419,296,649	986,150,220
	Karnaphuli Power Limited	12,076,218	-
	Baraka Securities Limited	-	-
		<u>431,372,867</u>	<u>986,150,220</u>
	Less: Inter Company Adjustment during the year	(276,992,535)	(574,779,197)
	Total	<u>154,380,332</u>	<u>411,371,023</u>
17.00 Short Term Investment:			
	This balance represents:		
	Fixed Deposit Receipt (FDR):		
	United Commercial Bank PLC. (LC Margin)	856,000	856,000
	Trust Bank PLC.	15,000,000	15,000,000
	Meghna Bank PLC.	3,500,000	3,500,000
	IPDC Finance PLC.	30,000,000	30,000,000
	Total	<u>49,356,000</u>	<u>49,356,000</u>
	*The above FDR are under lien over LC or bank guarantees;		
17.A Consolidated Short Term Investment:			
	This balance represents:		
	Baraka Patenga Power Limited	49,356,000	49,356,000
	Baraka Shikalbaha Power Limited	56,827,500	56,827,500
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		<u>106,183,500</u>	<u>106,183,500</u>
	Less: Inter Company Adjustment during the year	-	-
	Total	<u>106,183,500</u>	<u>106,183,500</u>
18.00 Cash & Cash Equivalents:			
	This consists as follows:		
	Cash in Hand	400,468	758,972
	Cash at Bank (Note-18.01)	27,694,077	11,178,141
	Cash Available on BO A/C at year ended (Note-18.02)	38,962	2,148,723
	Total	<u>28,133,507</u>	<u>14,085,836</u>
18.01 Cash at Bank:			
	Trust Bank PLC., Sylhet Cor. Br. SND, A/C No. 0021-0320000490	3,969	1,674
	Trust Bank PLC., Naval Base Br., CD, A/C No. 0029-0210015032	19,032	6,296
	United Commercial Bank PLC., Bijoyagar Br., CD, A/C No. 1071101000000032	15,946,508	-
	United Commercial Bank PLC., Bijoyagar Br., STD, A/C No. 1071301000000024	641,277	9,770
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000137	20,613	20,613
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000272 (Di	5,600,981	5,572,426
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000341 (Di	2,874,723	2,869,420
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000363 (Di	2,109,782	2,262,253
	Social Islami Bank PLC., Sylhet Br., CD, A/C No. 0061330013121	462	462
	Meghna Bank PLC., Motijheel Br., CD, A/C No. 110311100000817	391,077	391,077
	Bengal Commercial Bank PLC., Corp. Br., SND, A/C No. 10013010000081	85,653	44,150
	Total	<u>27,694,077</u>	<u>11,178,141</u>
18.02 Cash Available on BO A/C at year ended:			
	Baraka Securities Limited	38,962	2,148,723
	Total	<u>38,962</u>	<u>2,148,723</u>
	The Reconciliation of Bank Balance has been Performed and Found in Order.		
	Cash in hand has been certified by the Management at the close of the year and a cash custody certificate was furnished to auditor.		
18.A Consolidated Cash & Cash Equivalents:			
	This balance represents:		
	Baraka Patenga Power Limited	28,133,507	14,085,836
	Baraka Shikalbaha Power Limited	1,639,393	245,813,879
	Karnaphuli Power Limited	68,689,815	698,582,411
	Baraka Securities Limited	<u>56,716,051</u>	<u>19,513,970</u>
		155,178,766	977,996,096
	Less: Inter Company Adjustment during the year	(38,962)	(2,148,723)
	Total	<u>155,139,804</u>	<u>975,847,373</u>

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024

19.00 Share Capital:

Authorized Capital:			
300,000,000 Ordinary Shares of Tk. 10 each		<u>3,000,000,000</u>	<u>3,000,000,000</u>
Issued, Subscribed and Paid-Up Capital:			
1,72,995,488 Ordinary Shares of Tk. 10 each		<u>1,729,954,880</u>	<u>1,729,954,880</u>

Shareholding Position was as follows:

Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Tk.	
		31-12-2024	30-06-2024	31-12-2024	30-06-2024
01	Baraka Power Limited	29.25%	29.25%	506,047,500	506,047,500
02	Faisal Ahmed Chowdhury	2.40%	2.40%	41,500,000	41,500,000
03	Gulam Rabbani Chowdhury	2.40%	2.40%	41,500,000	41,500,000
04	Fahim Ahmed Chowdhury	0.49%	0.49%	8,505,000	8,505,000
05	Md. Shirajul Islam	0.61%	0.61%	10,500,000	10,500,000
06	Monzur Kadir Shafi	0.00%	2.40%	-	41,500,010
07	Afzal Rashid Chowdhury	0.61%	0.61%	10,500,000	10,500,000
08	Other Shareholders	64.24%	61.85%	1,111,402,380	1,069,902,370
Total		100.00%	100.00%	1,729,954,880	1,729,954,880

19.A Consolidated Share Capital:

Authorized Capital:			
300,000,000 Ordinary Shares of Tk. 10 each		<u>3,000,000,000</u>	<u>3,000,000,000</u>
Issued, Subscribed and Paid-Up Capital:			
1,72,995,488 Ordinary Shares of Tk. 10 each		<u>1,729,954,880</u>	<u>1,729,954,880</u>

20.00 Share Premium:

This balance represents:

Share Premium	1,512,295,120	1,512,295,120
Less: IPO Expenses	(50,097,785)	(50,097,785)
Total	<u>1,462,197,335</u>	<u>1,462,197,335</u>

The Company issued 73,770,488 nos. of ordinary shares through IPO for aggregating Tk. 2,250,000,000, out of which 36,885,288 nos. of ordinary shares issued for Eligible Investors (EIs) at the cut-off price Tk. 32.00 and remaining 36,885,200 nos. of ordinary shares at 10% discounted price from the cut-off price i.e. Tk 29.00 per share for General Public (GP) & other categories.

20.A Consolidated Share Premium:

This balance represents:

Baraka Patenga Power Limited	1,462,197,335	1,462,197,335
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	<u>1,462,197,335</u>	<u>1,462,197,335</u>

21.00 Retained Earnings:

This is made-up as follows:

Opening Balance	1,141,939,745	1,183,865,826
Add: Net Profit/(Loss) during the year	1,867,402	44,571,663
Less: Payment of Cash Dividend during the year	(34,599,098)	(86,497,744)
Closing Balance	<u>1,109,208,049</u>	<u>1,141,939,745</u>

21.A Consolidated Retained Earnings:

This is made-up as follows:

Opening Balance	1,426,942,059	1,453,643,169
Add: Net Profit/(Loss) during the year	(21,572,661)	59,796,634
Less: Payment of Cash Dividend during the year	(34,599,098)	(86,497,744)
Closing Balance	<u>1,370,770,300</u>	<u>1,426,942,059</u>

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
22.00 Non-Controlling Interest:			
	This is made-up as follows:		
	Opening Balance	1,841,181,663	1,840,108,582
	Prior year Adjustment	-	-
	Issue of Share Capital of Baraka Securities Limited	-	7,800,000
	Issue of Share Capital of Baraka Shikalbaha Power Limited	-	-
	Issue of Share Capital of Kamaphuli Power Limited	-	-
	Increase/(Decrease) in Fair Value	(5,311,360)	(21,950,468)
	Add: Addition during the year (Note:22.01)	37,715,668	126,943,549
		<u>1,873,585,971</u>	<u>1,952,901,663</u>
	Less: Payment of Dividend for 2022-2023 & 2021-2022	<u>(111,720,000)</u>	<u>(111,720,000)</u>
	Closing Balance	<u>1,761,865,971</u>	<u>1,841,181,663</u>
22.01 Non-Controlling Interest for the year:			
	This balance represents:		
	Baraka Shikalbaha Power Limited [49% Profit/(Loss)]	22,094,626	44,798,514
	Kamaphuli Power Limited [49% Profit/(Loss)]	16,610,375	81,055,482
	Non-Controlling Interest Reduce due to Issue of Share	260,697	260,697
	Baraka Securities Limited [47.333333% Profit/(Loss)]	<u>(1,250,030)</u>	<u>828,856</u>
	Non-Controlling Interest for the year	<u>37,715,668</u>	<u>126,943,549</u>
23.A Preference Share (Redeemable)-Non Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	284,000,000	284,000,000
	Kamaphuli Power Limited	140,000,000	160,000,000
	Baraka Securities Limited	-	-
	Total	<u>424,000,000</u>	<u>444,000,000</u>
23.B Preference Share (Redeemable)-Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	172,000,000	172,000,000
	Kamaphuli Power Limited	160,000,000	160,000,000
	Baraka Securities Limited	-	-
	Total	<u>332,000,000</u>	<u>332,000,000</u>
24.00 Term Loan:			
	This balance represents:		
	Non-Current Maturity:		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN14298102	100,809,262	211,226,785
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	39,845,031	88,375,292
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650001	186,553,820	-
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650501	117,133,015	-
	Trust Bank PLC., Sylhet Br., A/C No. 002-06760000132 & 002-Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000001	80,721,883	85,744,867
	IPDC Finance PLC.	59,799,866	87,659,078
		<u>177,647,232</u>	<u>196,888,563</u>
	Sub Total	<u>762,510,109</u>	<u>669,894,585</u>
	Current Maturity:		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN14298102	147,263,367	144,935,129
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	61,674,375	60,699,301
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650001	93,276,909	-
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650501	58,566,507	-
	Trust Bank PLC., Sylhet Br., A/C No. 002-06760000132 & 002-06760000114	68,007,954	94,572,969
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No.	77,782,512	55,653,627
	IPDC Finance PLC.	61,862,623	59,407,878
	Accrued Interest	16,460,718	18,252,119
	Sub Total	<u>584,894,965</u>	<u>433,521,023</u>
	Grand Total	<u>1,347,405,074</u>	<u>1,103,415,608</u>

Notes	Particulars	Amount in Taka			
		Dec. 31, 2024	June 30, 2024		
	Particulars	UCBL & TBL (IPFF Loan)	UCBL & TBL (PFI Loan)	UCBL Reschedule (RS) & TBL	Lanka Bangla Finance Ltd and IPDC Finance Ltd.
	Interest Rate	6 months SOFR + 30 Basis Point	UCBL : 13.50% & TBL 13.00%	UCBL RS : 14.50% & TBL 13.50%	Lanka:15.00% p.a. IPDC: 16.00% p.a.
	Tenor	12 years (including 02 years Grace period)	9.5 years (including 06 months grace period)	UCBL RS - 03 years TBL - 08 years	05 years both for Lanka & IPDC
	Purpose	To Develop and Implement Project		To take over Other Bank &	Conversion from STL to Term Loan
	Repayment Amount	5.50 crore/qua. (appx.)	3.11 crore/qua.	Tk. 2.13 cr./qua. reduced from Tk. 3.19 crore/qua. after Partially Repaid Liability by use of IPO Proceeds	Lanka: Tk. 1.58 crore quarterly and IPDC: Tk. 0.65 cr. monthly
	Expiry	23-Feb-2026	28-Sep-2026	30-Dec-2027	Lanka: 01 April 2027 IPDC: 11 May 2028

The Security Package for both United Commercial Bank PLC. and Trust Bank PLC. (IPFF & PFI) Term Loan are as follows:

- Mortgage of project land;
- Hypothecation of all fixed and floating assets including but not limited to machinery, book debts, furniture, fixture and equipment on first ranking pari passu basis creating present and future charge with the RJSC;
- Establishment of Escrow Account and Debt Service Account with appropriate cash flow;
- Corporate Guarantee of Baraka Power Limited;
- Directors' Personal Guarantee;
- Co-payee of benefits under all insurance policies insuring the relevant moveable and immoveable assets of the issuer

United Commercial Bank PLC. (as mandated lead arranger) has been sanctioned USD 21.975 million through Investment Promotion & Financing Facility (IPFF) of Bangladesh Bank funded by IDA of World Bank. As Participating Financial Institute's (PFI) participation portion; United Commercial Bank PLC. & Trust Bank PLC. has been sanctioned BDT 300.00 million & BDT 350.00 million respectively. Subsequently, UCBL & TBL jointly

24.A Consolidated Term Loan-Non Current Maturity:

This balance represents:

Baraka Patenga Power Limited	762,510,109	669,894,585
Baraka Shikalbaha Power Limited	4,754,113,265	4,378,060,873
Karnaphuli Power Limited	3,048,147,393	3,103,584,782
Baraka Securities Limited	5,049,083	6,666,667
Tota	8,569,819,850	8,158,206,907

24.B Consolidated Term Loan-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	584,894,965	433,521,023
Baraka Shikalbaha Power Limited	620,575,075	339,303,228
Karnaphuli Power Limited	640,537,024	762,117,957
Baraka Securities Limited	3,366,056	3,333,333
Tota	1,849,373,120	1,538,275,541

25.00 Lease Liabilities:

This balance represents:

Non-Current Maturity:

Motor Vehicle (Note- 25.02)	7,939,675	5,197,212
Sub Total	7,939,675	5,197,212

Current Maturity:

Rental Agreement-Storage Tank (Note-25.01)	-	1,058,696
Rental Agreement-Office Space (Note- 25.01)	-	308,796
Motor Vehicle (Note- 25.02)	2,031,337	1,270,124
Sub Total	2,031,337	2,637,616
Grand Total	9,971,012	7,834,828

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024

25.01 Details of Obligation of Lease Liability on Rental Agreement for Storage Tank & Office Space:

Rate	9.00% p.a.
Tenor	3 years tenor ended June 30, 2024
Repayment Amount	Tk. 529,351 for HFO Tank and 228,981 for Office Space only per month;
Purpose	To use the facility

The Present Value of Future Rental Payment Obligation Payable after the date of Statement of Financial Position is as follows:

Particulars	31-12-2024			30-06-2024
	Future Minimum Lease Payment	Interest	Present Value of minimum lease payment	Present Value of Minimum Lease Payment
Not Later than 1 year	-	-	-	1,367,492
Later than 1 year but not later than 5 years	-	-	-	-
Later than 5 years	-	-	-	-
Total Obligation under Finance Lease	-	-	-	1,367,492

25.02 Details of Obligation of Lease Liability on Rental Agreement for Motor Vehicle:

Particular	Vehicle -1	Vehicle -2	Vehicle -3	Vehicle-4	Vehicle-5
Lease Loan	2,281,650	1,806,000	3,000,000	2,500,000	1,553,000
Rate	12.43%	12.43%	15.00%	15.00%	15.00%
Tenor	5 years Tenor	4 years tenor	5 years tenor	5 years tenor	5 years tenor
Expiry	14-07-2028	14-07-2027	19-06-2029	09-11-2029	04-12-2029
Monthly Instalment	51,503	48,187	71,370	59,475	36,946
Purpose	To Procurement of Motor Vehicle for Official Use				
Lessor	Bengal Commercial Bank Limited				

The Present Value of Future Rental Payment Obligation Payable after the date of Statement of Financial Position is as follows:

Particulars	30-09-2024			30-06-24
	Future Minimum Lease Payment	Interest	Present Value of Minimum Lease Payment	Present Value of Minimum Lease Payment
Not Later than 1 year	2,052,720	21,383	2,031,337	1,270,124
Later than 1 year but not later than 5 years	6,022,866	(1,916,809)	7,939,675	5,197,212
Later than 5 years	-	-	-	-
Total Obligation under Finance Lease	8,075,586	(1,895,426)	9,971,012	6,467,336

25.B Consolidated Finance Lease Liability-Non Current Maturity:

This balance represents:

Baraka Patenga Power Limited	7,939,675	5,197,212
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	1,325,549	2,584,904
Total	9,265,224	7,782,116

25.B Consolidated Finance Lease Liability-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	2,031,337	2,637,616
Baraka Shikalbaha Power Limited	-	3,766,028
Karnaphuli Power Limited	107,156	1,740,118
Baraka Securities Limited	2,421,613	2,273,560
Total	4,560,106	10,417,322

26.00 Provision for Gratuity:

This is made-up as follows:

Opening Balance	9,524,175	10,232,262
Add: Addition during the year	-	9,524,175
	9,524,175	19,756,437
Less: Paid during the year		(10,232,262)
Closing Balance	9,524,175	9,524,175

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
26.A Consolidated Provision for Gratuity:			
	This balance represents:		
	Baraka Patenga Power Limited	9,524,175	9,524,175
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	9,524,175	9,524,175
27.00 Other Financial Facility:			
	Short Term Working Capital Facility	373,234,274	395,357,691
	Total	373,234,274	395,357,691
27.A Consolidated Other Financial Facility:			
	This balance represents:		
	Baraka Patenga Power Limited	373,234,274	395,357,691
	Baraka Shikalbaha Power Limited	3,343,396,600	4,741,625,959
	Karnaphuli Power Limited	4,491,303,606	4,672,382,230
	Baraka Securities Limited	-	-
	Total	8,207,934,480	9,809,365,880
28.00 Current Account with Related Parties (Payable):			
	This balance represents:		
	Baraka Power Limited	79,012,544	3,927,351
	Karnaphuli Power Ltd	5,446,945	-
	Baraka Fashions Ltd	100,000	-
	Baraka Shikalbaha Power Limited	271,545,590	574,779,197
	Total	356,105,079	578,706,548
28.A Consolidated Current Account with Related Parties (Payable):			
	This balance represents:		
	Baraka Patenga Power Limited	356,105,079	578,706,548
	Baraka Shikalbaha Power Limited	90,408,889	-
	Karnaphuli Power Limited	600,000	600,000
		447,113,968	579,306,548
	Less: Inter Company Adjustment during the year	(276,992,535)	(574,779,197)
	Total	170,121,433	4,527,351
29.00 Provision for Income Tax:			
	This is made-up as follows:		
	Opening Balance	23,611,462	102,512,293
	Add: Addition during the year	12,863,382	23,611,462
		36,474,844	126,123,755
	Less: Adjusted/Paid during the year		(102,512,293)
	Closing Balance	36,474,844	23,611,462
29.A Consolidated Provision for Income Tax:			
	This balance represents:		
	Baraka Patenga Power Limited	36,474,844	23,611,462
	Baraka Shikalbaha Power Limited	25,538,224	16,306,189
	Karnaphuli Power Limited	10,875,623	14,343,058
	Baraka Securities Limited	9,230,988	7,169,068
	Total	82,119,679	61,429,777
30.00 Liabilities for Expenses:			
	This balance represents:		
	Audit Fees	-	287,500
	Salary & Allowances	7,062,400	6,006,577
	Directors Remuneration	891,000	891,000
	Income Tax Payable	-	86,863
	Utility Expenses	-	867,468
	Total	7,953,400	8,139,408
30.A Consolidated Liabilities for Expenses:			
	This balance represents:		
	Baraka Patenga Power Limited	7,953,400	8,139,408
	Baraka Shikalbaha Power Limited	7,249,414	7,426,062
	Karnaphuli Power Limited	8,249,408	8,638,713
	Baraka Securities Limited	581,154	625,060
	Total	24,033,376	24,829,243

Notes	Particulars	Amount in Taka	
		Dec. 31, 2024	June 30, 2024
31.00	Accounts Payables:		
	This balance represents:		
	Bureau Veritas Bangladesh Pvt. Ltd.	7,731	4,701
	Sylora Link	2,363,309	28,664
	MAAS Erectors Ltd.	231,184	231,184
	A.H Trading	363,752	172,249
	Gazi Wires Ltd.	31,647	31,647
	FinBridge 360 Ltd.		65,208
	Liberty Inspection Bangladesh	14,393	5,250
	Bhuiyan Enterprise	15,050	-
	Turbocharging Bangladesh Ltd	71,500	-
	Bergen Engines Bangladesh Ltd	111,781	-
	Qtex Solutions Ltd	78,257	-
	Rototech Bangladesh Ltd	352,000	-
	Waterchem Technology	283,800	-
	Lub-Rref (Bangladesh) Ltd	11,270	-
	CDZ Global Logistics Ltd	51,573	-
	Ranks Petroleum Ltd	8,826,610	-
	TDS & VDS Payable	122,218	-
	Total	12,936,075	538,903
31.A	Consolidated Accounts Payables:		
	This balance represents:		
	Baraka Patengra Power Limited	12,936,075	538,903
	Baraka Shikalbaha Power Limited	19,394,651	1,021,300
	Karnaphuli Power Limited	18,094,273	2,317,216
	Baraka Securities Limited	51,094,469	32,720,330
		101,519,468	36,597,749
	Less: Inter Company Adjustment during the year	(38,962)	(2,148,723)
	Total	101,480,506	34,449,026
32.00	Unclaimed Dividend:		
	This balance represents:		
	Dividend for 2020-2021	4,620,259	4,620,259
	Dividend for 2021-2022	2,790,643	2,799,313
	Dividend Payable (2022-2023)	2,084,172	2,229,575
	Other Payable (net off Interest)	1,090,412	1,054,952
	Total	10,585,486	10,704,099
32.A	Consolidated Unclaimed Dividend:		
	This balance represents:		
	Baraka Patengra Power Limited	10,585,486	10,704,099
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	10,585,486	10,704,099
33.00	Other Liabilities:		
	This balance represents:		
	Suspense Account (IPO)	3,716	3,716
	Dividend Payable (2023-2024)	34,599,098	-
	Total	34,602,814	3,716
33.A	Consolidated Other Liabilities:		
	This balance represents:		
	Baraka Patengra Power Limited	34,602,814	3,716
	Baraka Shikalbaha Power Limited	34,889,797	4,278,331
	Karnaphuli Power Limited	105,447,263	14,536,305
	Baraka Securities Limited	6,141,726	4,571,162
		181,081,600	23,389,514
	Less: Inter Company Adjustment during the year	(62,016,000)	-
	Total	119,065,600	23,389,514

Notes	Particulars	Half year ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July, 2024 to 31 December, 2024	01 July, 2023 to 31 December, 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
34.00 Revenue:					
	This balance represents:				
	Capacity Proceeds	352,006,440	321,249,320	197,302,965	161,682,495
	Variable Operational & Maintenance Proceeds	35,474,780	42,029,468	26,877,036	13,627,179
	Fuel Proceeds	734,542,206	791,795,293	463,675,370	267,457,584
	Total	1,122,023,426	1,155,074,081	687,855,371	442,767,258
	Reason for changes: VOMP proceeds & Fuel proceeds are decreased by 16% and 7% respectively as generation is decreased over the period compared to the earlier same period due to lower demand of power supply from BPDB.				
34.A Consolidated Revenue:					
	This balance represents:				
	Baraka Patenga Power Limited	1,122,023,426	1,155,074,081	687,855,371	442,767,258
	Baraka Shikalbaha Power Limited	2,736,603,683	2,807,290,648	863,108,297	1,039,127,735
	Karnaphuli Power Limited	3,007,666,883	3,272,640,068	1,168,205,890	1,109,213,571
	Baraka Securities Limited	11,141,878	6,976,498	3,944,438	4,918,637
		6,877,435,870	7,241,981,295	2,723,113,996	2,596,027,201
	Less: Inter Company Adjustment during the year	(57,285)	(37,585)	(4,823)	(43,318)
	Total	6,877,378,585	7,241,943,710	2,723,109,173	2,595,983,883
35.00 Cost of Revenue:					
	This balance represents:				
	Fuel Consumption	768,224,772	819,813,289	485,142,047	280,674,763
	Lubricant & Chemical Consumption*	23,853,899	23,094,185	14,238,633	8,457,246
	Spare Parts Consumption	37,162,844	27,961,360	3,977,051	7,486,692
	Plant Electricity Bill	5,340,048	3,400,110	3,042,564	1,588,650
	Plant Salaries & Allowances	28,177,268	27,925,318	17,509,087	17,383,238
	Oil Carrying Expenses	188,000	2,072,829	118,000	239,164
	Insurance Premium	3,509,864	3,503,057	1,754,932	1,751,528
	Depreciation on Right-of-use Assets (Storage Tank)	-	2,774,400	-	1,387,200
	Depreciation on Plant & Machinery	58,082,116	58,169,648	28,997,291	29,084,823
	Repair & Maintenances on Plant & Machinery	914,636	1,615,253	699,046	605,710
	Total	925,453,447	970,329,449	555,478,651	348,659,014
	* Lubricants & Chemical consists of Diesel, Lube oil, Caustic Soda, Grease, Coolnet water etc.				
35.A Consolidated Cost of Revenue:					
	This balance represents:				
	Baraka Patenga Power Limited	925,453,447	970,329,449	555,478,651	348,659,014
	Baraka Shikalbaha Power Limited	1,926,832,128	2,045,651,017	428,051,882	679,177,619
	Karnaphuli Power Limited	2,291,964,366	2,523,472,467	842,466,977	768,062,887
	Baraka Securities Limited	1,427,234	919,926	582,617	652,395
	Total	5,145,677,175	5,540,372,859	1,826,580,127	1,796,551,915
36.00 General & Administrative Expenses:					
	This balance represents:				
	Directors' Remuneration	5,346,000	5,346,000	2,702,700	2,673,000
	Group Office Common Salary*	4,897,174	4,675,743	2,443,022	2,704,997
	Communication Expenses	194,604	235,440	108,184	137,510
	Travelling & Conveyance	539,670	1,034,297	227,356	797,886
	Utility Expenses	97,809	84,429	37,531	63,086
	Office Rent	650,614	-	325,307	-
	Vehicle Running Expenses	1,052,060	1,169,902	456,976	534,574
	General Repair & Maintenances	1,376,790	1,296,362	960,843	692,955
	Entertainment & Others	729,969	857,320	318,950	430,901
	Business Development Expenses	109,409	23,121	25,809	6,218
	Legal Fees & Professional Consultancy	87,000	120,575	34,500	40,125
	Fooding & Lodging	33,610	49,860	13,980	25,030
	Insurance Premium	162,978	167,109	-	-
	Uniform & Others	1,190	66,465	1,190	-
	Advertisement Expenses	42,780	82,749	42,780	60,249
	Annual Fees	1,589,675	1,776,945	182,862	328,892
	AGM & EGM Expenses	23,954	220,602	23,954	220,602
	Education & Training	-	19,038	-	15,038
	Office Stationeries	56,765	54,063	25,793	23,053
	Gardening Expenses	762	2,060	762	-

Notes	Particulars	Half year ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July, 2024 to 31 December, 2024	01 July, 2023 to 31 December, 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	Rest House Keeping Expenses	837,537	638,974	566,505	345,639
	Meeting Attendance Fees	77,000	306,000	77,000	229,000
	Depreciation on PPE (Schdule-B)	15,185,279	15,294,391	7,592,960	7,648,088
	Depreciation on Right-of-use Assets (Office Space) (Schdule-BB)	-	1,200,120	-	600,060
	Depreciation on Right-of-use Assets (Motor Vehicle) (Schdule-BB)	1,041,533	540,000	621,533	270,000
	Total	34,134,162	35,261,565	16,790,497	17,846,903
	* Group Office Common Salary has been distributed on Hourly basis.				
36.A	Consolidated General & Administrative Expenses:				
	This balance represents:				
	Baraka Patenga Power Limited	34,134,162	35,261,565	16,790,497	17,846,903
	Baraka Shikalbaha Power Limited	50,317,301	52,323,032	25,145,699	26,838,221
	Karnaphuli Power Limited	54,825,513	57,554,520	26,835,296	27,617,674
	Baraka Securities Limited	5,780,271	8,336,748	2,918,724	4,706,318
	Total	145,057,247	153,475,865	71,690,216	77,009,116
37.00	Other Income/(Loss):				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(6,092,990)	(19,464,050)	271,073	2,235,811
	Term Loan	(9,062,755)	(18,319,677)	(696,592)	1,854,162
	Bank Interest	884,006	480,606	833,091	480,606
	Income From Related Party	-	-	-	-
	Dividend Income from Subsidiaries & Others	62,016,000	116,280,000	62,016,000	116,280,000
	Realized Charges on BO Account	(550)	(455)	-	(5)
	Gain/Loss from sale of Motor Vehicle	200,000	-	200,000	-
	Gain/(Loss) from Capital Market	(197,771)	127,412	(23,024)	239,537
	Total	47,745,940	79,103,836	62,600,548	121,090,111
37.A	Consolidated Other Income:				
	This balance represents:				
	Baraka Patenga Power Limited	47,745,940	79,103,836.00	62,600,548.00	121,090,111.00
	Baraka Shikalbaha Power Limited (BSPL) (Note-37.A.01)	(70,302,391)	(174,574,378)	614,650.00	7,811,285.00
	Karnaphuli Power Limited (KPL) (Note-37.A.02)	(120,566,480)	(166,406,656)	168,007.00	22,208,402.00
	Baraka Securities Limited	(3,120,665)	2,344,475	(2,216,893.00)	1,271,893.00
		(146,243,596)	(259,532,723)	61,166,312	152,381,691
	Less: Inter Company Adjustment during the year	(38,791,129)	143,334,677	(57,570,050)	128,912,050
	Total	(185,034,725)	(402,867,400)	3,596,262	23,469,641
37.A.01	Other Income of BSPL:				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(56,980,554)	(136,495,844)	(11,961,982)	(14,867,200)
	Term Loan	(50,000,000)	(62,500,000)	-	12,500,000
	Other than Foreign Exchange Gain/(Loss)	38,678,163	24,421,466	12,576,632	10,178,485
	Total	(70,302,391)	(174,574,378)	614,650	7,811,285
37.A.02	Other Income of KPL:				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(104,038,512)	(152,333,073)	(1,040,626)	4,945,063
	Term Loan	(17,541,534)	(26,490,809)	-	4,766,786
	Other than Foreign Exchange Gain/(Loss)	1,013,566	12,417,226	1,208,633	12,496,553
	Total	(120,566,480)	(166,406,656)	168,007	22,208,402
38.00	Financial Expenses:				
	This balance represents:				
	Term Finance Expenses	53,730,738	50,205,078	24,096,060	28,551,700
	Other Financial Expenses	140,329,331	85,540,327	94,111,099	48,365,135
	Lease Financial Expense	559,986	527,360	318,377	268,697
	Bank Charges & Commission	168,793	412,667	158,019	403,452
	Bank Guarantee Expenses	662,125	654,733	9,180	-
	Total	195,450,973	137,340,165	118,692,735	77,588,984

Notes	Particulars	Half year ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July, 2024 to 31 December, 2024	01 July, 2023 to 31 December, 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
38.A Consolidated Financial Expenses:					
	This balance represents:				
	Baraka Patenga Power Limited	195,450,973	137,340,165	118,692,735	77,588,984
	Baraka Shikalbaha Power Limited	634,818,843	439,953,984	369,470,013	243,077,728
	Karnaphuli Power Limited	505,975,427	358,667,032	301,223,314	215,837,000
	Baraka Securities Limited	411,117	330,849	209,953	177,304
		<u>1,336,656,360</u>	<u>936,292,030</u>	<u>789,596,015</u>	<u>536,681,016</u>
	Less: Inter Company Adjustment during the year	23,224,871	27,054,677	4,445,950	12,632,050
	Total	<u>1,359,881,231</u>	<u>909,237,353</u>	<u>794,041,965</u>	<u>524,048,966</u>
39.00 Provision (made)/Released for Diminution in Value of Investments:					
	This balance represents:				
	Baraka Patenga Power Limited	-	-	-	-
	Baraka Shikalbaha Power Limited	-	-	-	-
	Karnaphuli Power Limited	-	-	-	-
	Baraka Securities Limited	1,570,564	216,784	331,841	79,362
	Total	<u>1,570,564</u>	<u>216,784</u>	<u>331,841</u>	<u>79,362</u>
40.00 Income Tax Expenses:					
	This balance represents:				
	Income Tax Expenses on Other Income	460,182	208,621	294,908	96,121
	Income Tax Expenses on Capital Gain	-	-	-	-
	Income Tax Expenses on Dividend Income	12,403,200	23,256,000	12,403,200	23,256,000
	Total	<u>12,863,382</u>	<u>23,464,621</u>	<u>12,698,108</u>	<u>23,352,121</u>
	Calculation of Current Tax is stated in Annexure-1.				
40.A Consolidated Income Tax Expenses:					
	This balance represents:				
	Baraka Patenga Power Limited	12,863,382	23,464,621	12,698,108	23,352,121
	Baraka Shikalbaha Power Limited	9,241,946	335,484	3,210,548	335,424
	Karnaphuli Power Limited	436,372	2,190,788	436,372	2,190,670
	Baraka Securities Limited	1,472,936	1,466,876	772,081	1,005,447
	Total	<u>24,014,636</u>	<u>27,457,769</u>	<u>17,117,109</u>	<u>26,883,662</u>
41.00 Earnings Per Share (EPS):					
	Profit Attributable to Ordinary Shareholders (A)	1,867,402	67,782,117	46,795,928	96,410,347
	Weighted Average Number of Ordinary Shares Outstanding during the year (B)	172,995,488	172,995,488	172,995,488	172,995,488
	Earnings per Share (EPS) (Per Share @ Tk. 10) (C=A/B)	<u>0.01</u>	<u>0.39</u>	<u>0.27</u>	<u>0.56</u>
	Reason for Changes: Significant decrease in Basic EPS at the end of the period due to significant decrease of other income as well as increase of financial expenses compared to the same period of earlier year.				
41.A Consolidated Earnings Per Share (EPS):					
	Profit Attributable to Ordinary Shareholders (A)	(21,572,661)	82,165,417	1,129,871	89,635,995
	Weighted Average Number of Ordinary Shares Outstanding (B)	172,995,488	172,995,488	172,995,488	172,995,488
	Consolidated Earnings Per Share (EPS) (Per Share @ (C=A/B))	<u>(0.12)</u>	<u>0.47</u>	<u>0.01</u>	<u>0.52</u>
	Reason for Changes: Significant decrease in Consolidated EPS at the end of the period due to significant increase of financial expenses of its own as well as of its subsidiaries compared to the same period of earlier year.				
41.01 Weighted Average Number of Ordinary Shares Outstanding:					
	The weighted average number of ordinary shares outstanding during the year is the number of ordinary shares outstanding at the beginning of the year, adjusted by the number of ordinary shares issued during the year multiplied by a time-weighted factor. The time-weighted factor is the number of days that the shares are outstanding as a proportion of the total number of days in the year (considering 360 days in a period).				
	Date of Allotment	Ordinary Share	Weighted no. of Days	Calculation	Weighted No. of Share
	Opening as on	172,995,488	-	-	172,995,488
	Add: Addition during the year	-	-	-	-
	Closing as at Dec. 31, 2024	172,995,488	-	-	172,995,488

Notes	Particulars	Half year ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July, 2024 to 31 December, 2024	01 July, 2023 to 31 December, 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
41.02 Dilution of Earnings Per Share:					
	No diluted earnings per share is required to be calculated for the year presented as there was no potential ordinary shares has been issued by the company, as such no scope for dilution of shares during the year.				
42.00 Net Assets Value (NAV) Per Share:					
	Share Capital	1,729,954,880	1,729,954,880		
	Share Premium	1,462,197,335	1,462,197,335		
	Fair Value Reserve	(781)	-		
	Retained Earnings	<u>1,109,208,049</u>	<u>1,141,939,745</u>		
	Total Shareholders' Equity	4,301,359,483	4,334,091,960		
	Total Number of Ordinary Shares	(B) <u>172,995,488</u>	<u>172,995,488</u>		
	Net Asset Value per Share (NAV) (Per Share @ Tk. 10)	(C=A/B) <u>24.86</u>	<u>25.05</u>		
	Reason for changes: There is no such significant change in NAV at the period end.				
42.A Consolidated Net Assets Value (NAV) Per Share:					
	Share Capital	1,729,954,880	1,729,954,880		
	Share Premium	1,462,197,335	1,462,197,335		
	Fair Value Reserve	(36,584,569)	(31,112,923)		
	Retained Earnings	<u>1,370,770,300</u>	<u>1,426,942,059</u>		
	Total Shareholders' Equity	4,526,337,946	4,587,981,351		
	Total Number of Ordinary Shares	(B) <u>172,995,488</u>	<u>172,995,488</u>		
	Consolidated Net Assets Value (NAV) Per Share (Per Share @ Tk. 10)	(C=A/B) <u>26.16</u>	<u>26.52</u>		
	Reason for Changes: There is no such significant change in NAV at the period end.				
43.00 Cash Flows from Operating Activities (Indirect Method):					
	Net Profit after Tax	1,867,402	67,782,117	46,795,928	96,410,347
	Depreciation on PPE as Non Cash Expenses	73,267,395	73,464,039	36,590,251	36,732,911
	Depreciation on Right-of-Use-Assets as Non-Cash Expenses	1,041,533	4,514,520	621,533	2,257,260
	Income generated from Investing Activity	(61,817,679)	(116,406,957)	(61,992,976)	(116,519,532)
	Non Cash Income	11,927,287	33,449,752	4,658,605	6,176,448
	Non Cash Expenses	23,224,871	(22,966,326)	4,445,950	(9,970,497)
	(Increase)/Decrease of Accounts Receivable	(126,345,048)	51,563,964	(190,972,464)	(92,838,236)
	(Increase)/Decrease of Other Receivable (Note-43.01)	-	-	-	-
	(Increase)/Decrease of Inventories	89,702,921	(366,177,371)	266,664,941	(80,417,863)
	Purchase of Inventory through Other Financing Facility	128,148,653	183,266,634	(207,012,996)	119,743,860
	(Increase)/Decrease of Advance, Deposits and Prepayment for Operational Activities (Note-43.02)	17,068,811	46,477,530	7,653,362	65,171,253
	Increase/(Decrease) of Accounts Payable	12,397,172	(4,374,860)	10,282,989	(3,504,242)
	Increase/(Decrease) of Liabilities for Expenses	(186,008)	(769,778)	(155,134)	320,756
	Increase/(Decrease) of Provision for Income Tax	12,863,382	23,464,621	12,698,108	23,352,121
	Increase/(Decrease) of Provision for Finance Cost	(1,791,401)	(484,369)	(2,544,689)	5,021,979
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Provision for WPPF	-	-	-	-
	Increase/(Decrease) of Lease Liability (Note-43.03)	(1,367,492)	(3,899,358)	(204,751)	(1,372,943)
	Net Cash Flows From Operation Activities	<u>180,001,799</u>	<u>(31,095,842)</u>	<u>(72,471,343)</u>	<u>50,563,622</u>
43.01 (Increase)/Decrease of Other Receivable:					
	(Increase)/Decrease of Other Receivable		(116,280,000)	-	(116,280,000)
	(Increase)/Decrease for Transaction with Subsidiary		(116,280,000)	-	(116,280,000)
	Total				
43.02 (Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:					
	(Increase)/Decrease of Advances, Deposits and Pre-payments	16,368,811	46,477,530	6,953,362	65,171,253
	(Increase)/Decrease for PPE	(700,000)	-	(700,000)	-
	Total	<u>17,068,811</u>	<u>46,477,530</u>	<u>7,653,362</u>	<u>65,171,253</u>
43.03 Increase/(Decrease) of Lease Liability:					
	Increase/(Decrease) of Lease Liability	2,136,184	(117,199)	3,497,866	(1,557,772)
	Increase of Lease Liability for Non Operational Purpose	3,503,676	3,782,159	3,702,617	(184,829)
	Total	<u>(1,367,492)</u>	<u>(3,899,358)</u>	<u>(204,751)</u>	<u>(1,372,943)</u>

Notes	Particulars	Half year ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July, 2024 to 31 December, 2024	01 July, 2023 to 31 December, 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
43.A Consolidated Cash Flows from Operating Activities (Indirect Method):					
	Net Profit after Tax	16,143,007	# 208,315,680	16,944,177	194,891,969
	Deprecation on PPE as Non Cash Expenses	308,974,287	310,128,888	154,322,342	155,056,014
	Deprecation on Right-of-Use Assets as Non-Cash Expenses	2,102,889	19,897,120	1,152,211	9,712,612
	Amortization on Intangible Assets	84,350	37,100	42,175	18,550
	Other Income from Investing Activities	4,230,147	(2,186,331)	2,913,749	(1,692,851)
	Non Cash Other Income	72,158,602	157,112,842	(37,626,082)	(147,713,423)
	Non Cash Financial Expenses	266,336,964	123,546,768	66,527,172	100,534,449
	(Increase)/Decrease of Deferred Tax Assets	(588,984)	-	(85,397)	-
	(Increase)/Decrease of Accounts Receivable (Note-43.A.01)	(1,305,170,226)	(74,872,209)	1,552,726,217	(88,998,657)
	(Increase)/Decrease of Other Receivable (Note-43.A.02)	-	-	-	-
	(Increase)/Decrease of Inventories	480,828,664	(574,400,484)	(99,025,819)	185,682,136
	Purchase of Inventory through Other Financing Facility	(1,390,146,614)	(3,153,021,905)	(1,021,105,687)	(3,040,007,895)
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note-43.A.03)	72,739,392	(19,151,117)	3,806,126	(92,605,712)
	(Increase)/Decrease of Payable to Clients	18,374,139	36,900,976	20,054,553	(14,709,339)
	Increase/(Decrease) of Accounts Payable (Note-43.A.04)	67,031,480	(65,696,761)	52,714,648	(27,472,522)
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	(795,867)	(919,968)	(925,587)	453,743
	Increase/(Decrease) of Provision for Income Tax	20,689,902	27,457,769	17,202,506	26,883,662
	Increase/(Decrease) of Provision for Finance Expenses	(1,791,401)	(484,369)	(2,544,689)	5,021,979
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Other Liabilities (Note-43.A.05)	1,570,564	216,884	331,841	79,362
	Increase/(Decrease) of Lease Liability (Note-43.A.06)	(7,877,784)	(18,889,991)	(2,183,103)	(7,013,432)
	Net Cash Flows From Operation Activities	(1,375,106,489)	(3,026,009,108)	725,241,353	(2,741,879,355)
43.A.01 (Increase)/Decrease of Accounts Receivable:					
	(Increase)/Decrease of Accounts Receivables	(1,305,170,226)	(74,872,209)	1,552,726,217	(88,998,657)
	Non Cash Adjustment	-	-	-	-
	Total	(1,305,170,226)	(74,872,209)	1,552,726,217	(88,998,657)
43.A.02 (Increase)/Decrease of Other Receivable:					
	(Increase)/Decrease of Other Receivables	-	(116,280,000)	-	(116,280,000)
	(Increase)/Decrease for Non-Operating Activities	-	(116,280,000)	-	(116,280,000)
	Total	-	(116,280,000)	-	(116,280,000)
43.A.03 (Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:					
	(Increase)/Decrease of Advances, Deposits and Pre-payments	74,320,392	(19,040,673)	5,387,126	(92,062,712)
	(Increase)/Decrease for PPE	1,581,000	110,444	1,581,000	543,000
	Total	72,739,392	(19,151,117)	3,806,126	(92,605,712)
43.A.04 Increase/(Decrease) of Accounts Payable for Operational Activities:					
	Increase/(Decrease) of Accounts Payable	67,031,480	(65,696,761)	52,714,648	(27,472,522)
	Increase/(Decrease) for PPE	-	-	-	-
	Total	67,031,480	(65,696,761)	52,714,648	(27,472,522)
43.A.05 (Increase)/decrease of Others Liabilities:					
	(Increase)/Decrease of Others Liabilities	95,676,086	308,544,574	87,477,257	307,554,730
	Non Cash Adjustment	34,599,098	-	34,599,098	(852,322)
	Increase/(Decrease) against Non-Operating Purpose	59,506,424	308,327,690	52,546,318	308,327,690
	Issue of Share	-	-	-	-
	Total	1,570,564	216,884	331,841	79,362
43.A.06 Increase/(Decrease) of Lease Liability:					
	Increase/(Decrease) of Lease Liability	(4,374,108)	(16,137,269)	1,519,514	(7,132,610)
	Increase of Lease Liability for Non-Operational Purpose	3,503,676	2,752,722	3,702,617	(119,178)
	Total	(7,877,784)	(18,889,991)	(2,183,103)	(7,013,432)
44.00 Net Operating Cash Flows Per Share (NOCFPS):					
	Cash Generated from Operating Activities	(A) 180,001,799	(31,095,842)	(72,471,343)	50,563,622
	Total Number of Ordinary Shares	(B) 172,995,488	172,995,488	172,995,488	172,995,488
	Net Operating Cash Flows Per Share (NOCFPS) (Per Share @ Tk. 10)	(C=A/B) 1.04	(0.18)	(0.42)	0.29

Reason for Changes: NOCFPS has increased during the period over earlier period due to less payment to supplier amount in comparison with received from customer compared to the same period of previous year.

Notes	Particulars	Half year ended (06 months)		2nd Qtr. Ended (03 months)	
		01 July, 2024 to 31 December, 2024	01 July, 2023 to 31 December, 2023	01 Oct. 2024 to 31 Dec. 2024	01 Oct. 2023 to 31 Dec. 2023
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
44.A	Consolidated Net Operating Cash Flows Per Share (NOCFPS):				
	Cash Generated from Operating Activities (A)	(1,375,106.489)	(3,026,009.108)	725,241.353	(2,741,879.355)
	Total Number of Ordinary Shares (B)	<u>172,995,488</u>	<u>172,995,488</u>	<u>172,995,488</u>	<u>172,995,488</u>
	Consolidated Net Operating Cash Flows Per Share (NOCFPS) (Per Share @ Tk. 10)	(C=A/B) (7.95)	(17.49)	4.19	(15.85)

Reason for Changes: Consolidated NOCFPS has increased during the period over earlier period due to less payment to supplier amount in comparison with received from customer of its own as well as subsidiaries compared to the same period of previous year.

45.00 General Disclosures:

- a. Comparative figures have been rearranged wherever considered necessary to conform to the current year's presentation.
- b. Baraka Patenga Power Limited "The Company" has raised an invoice amounting Tk. 388,003,141 to Bangladesh Power Development Board (BPDB) against delay in realization of monthly revenue from May 2014 to December 2023 to cover-up its finance expenses that occurred from time to time to meet-up Company's financial obligations. The invoice is not recognized as revenue considering the certainty of realization.

46.00 Events after Reporting Period:

- a. There is no significant event after the reporting period that requires either disclosure of or adjustment to these consolidated financial statements.

Calculation of Current Tax for the half year ended December 31, 2024:

Annexure-1

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Bank Interest	884,006		265,182	176,801	265,182
Dividend Income	62,016,000		12,403,200		12,403,200
a. Total					12,668,382
b. Advance Income Tax Addition (120, 153)					195,000
c. Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4] (b & c)					195,000
d. Add: Capital Gain on Marketable Securities (197,771) 10%					-
Income Tax Expenses (Current year)					12,863,382
e. Under/Over Provision for previous Assessment year					-
Income Tax Expenses (Prior year)					-