

Consolidated & Separate Financial Statements (Un-Audited)
as on and for the third quarter ended March 31, 2025



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 March 31, 2025

Particulars	Notes	Amount in Taka	
		March 31, 2025	June 30, 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.A	14,484,287,341	14,943,688,413
Intangible Assets	5.A	537,075	663,600
Right-of-Use Assets	6.A	14,913,129	12,222,996
Capital Work-in-Progress	7.00	107,162,734	103,539,521
Deferred Tax Assets	8.00	1,092,571	418,191
Goodwill on Acquisition of Subsidiary	9.00	1,768,182	1,768,182
Total Non-Current Assets		14,609,761,032	15,062,300,903
Current Assets			
Inventories	11.A	2,618,379,930	3,463,642,099
Investment in Other Companies	12.A	387,065,996	383,000,000
Investment in Marketable Securities	13.A	83,633,057	122,882,781
Advances, Deposits & Pre-payments	13.A	816,206,198	827,186,610
Accounts Receivables	14.A	7,539,793,873	5,534,581,363
Other Receivables	15.A	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	16.A	169,435,470	411,371,023
Short Term Investment	17.A	107,834,700	106,183,500
Cash & Cash Equivalents	18.A	136,002,082	975,847,373
Total Current Assets		11,869,419,619	11,835,763,062
TOTAL ASSETS		26,479,180,651	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		(36,051,523)	(31,112,923)
Retained Earnings	21.A	1,520,530,553	1,426,942,059
		4,676,631,245	4,587,981,351
Non-Controlling Interest	22.00	1,955,856,425	1,841,181,663
Total Equity		6,632,487,670	6,429,163,014
Non-Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	23.A	404,000,000	444,000,000
Term Loan-Non Current Maturity	24.A	4,985,563,655	8,158,206,907
Finance Lease Liability-Non Current Maturity	25.B	8,044,989	7,782,116
Provision for Gratuity	26.A	9,524,175	9,524,175
Total Non-Current Liabilities		5,407,132,819	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	4,959,085,334	1,538,275,541
Finance Lease Liability-Current Maturity	25.B	4,644,887	10,417,322
Other Financial Facility	27.A	8,288,486,118	9,809,365,880
Current Account with Related Parties (Payable)	28.A	599,223,517	4,527,351
Provision for Income Tax	29.A	92,923,503	61,429,777
Liabilities for Expenses	30.A	23,244,899	24,829,243
Accounts Payables	31.A	84,983,552	34,449,026
Unclaimed Dividend	32.A	11,336,922	10,704,099
Other Liabilities	33.A	43,631,430	23,389,514
Total Current Liabilities		14,439,560,162	11,849,387,753
TOTAL EQUITY & LIABILITIES		26,479,180,651	26,898,063,965
Net Assets Value Per Share (NAVPS)	42.A	27.03	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 April 30, 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
April 30, 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 3rd quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July 2024 to 31 Mar. 2025	01 July 2023 to 31 Mar. 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	34.A	10,181,369,153	9,610,695,799	3,303,990,568	2,368,752,089
Cost of Revenue	35.A	(7,317,196,070)	(7,212,995,551)	(2,171,518,895)	(1,672,622,692)
Gross Profit/(Loss)		2,864,173,083	2,397,700,248	1,132,471,673	696,129,397
General & Administrative Expenses	36.A	(228,946,399)	(236,471,456)	(83,889,152)	(82,995,591)
Operating Profit/(Loss)		2,635,226,684	2,161,228,792	1,048,582,521	613,133,806
Other Income/(Loss)	37.A	(519,704,275)	(423,064,256)	(288,219,808)	(20,196,856)
Financial Expenses	38.A	(1,778,077,758)	(1,350,633,266)	(464,646,269)	(441,395,913)
Profit before Provision		337,444,651	387,531,270	295,716,444	151,541,037
Provision (Made)/Released for Diminution in Value of Investments	39.00	4,534,399	(120,473)	6,104,963	96,311
Net Profit/(Loss) before Tax		341,979,050	387,410,797	301,821,407	151,637,348
Income Tax Expenses	40.A	(34,733,064)	(29,651,506)	(10,718,428)	(2,193,737)
Prior year Income Tax Expenses		-	-	-	-
Net Profit/(Loss) after Tax		307,245,986	357,759,291	291,102,979	149,443,611
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		(9,738,232)	(29,528,671)	1,044,774	(29,394,920)
Total Comprehensive Income/(Loss) for the year		297,507,754	328,230,620	292,147,753	120,048,691
Profit Attributable to					
Owners of the Company		128,187,592	150,272,522	149,760,253	68,107,105
Non-controlling Interest	22.01	179,058,394	207,486,769	141,342,726	81,336,506
Total Profit Attributable		307,245,986	357,759,291	291,102,979	149,443,611
Comprehensive Income Attributable to					
Owners of the Company		123,248,992	134,991,289	150,293,299	52,905,423
Non-controlling Interest		174,258,762	193,239,331	141,854,454	67,143,268
Total Comprehensive Income Attributable		297,507,754	328,230,620	292,147,753	120,048,691
Earnings per Share	41.A	0.74	0.87	0.87	0.39

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 April 30, 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
April 30, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the 3rd quarter ended March 31, 2025

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	-	-	(4,938,600)	-	(4,938,600)	(4,799,632)	(9,738,232)
Net Profit/(Loss) during the year	-	-	-	128,187,592	128,187,592	179,058,394	307,245,986
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 Mar. 31, 2025	1,729,954,880	1,462,197,335	(36,051,523)	1,520,530,553	4,676,631,245	1,955,856,425	6,632,487,670

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	-	-	(15,281,233)	-	(15,281,233)	(14,247,438)	(29,528,671)
Net Profit/(Loss) during the year	-	-	-	150,272,522	150,272,522	207,486,769	357,759,291
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 Mar. 31, 2024	1,729,954,880	1,462,197,335	(23,432,405)	1,517,417,947	4,686,137,757	1,929,427,913	6,615,565,670
Balance as on Apr. 01, 2024	1,729,954,880	1,462,197,335	(23,432,405)	1,517,417,947	4,686,137,757	1,929,427,913	6,615,565,670
Increase/(Decrease) in Fair Value	-	-	(7,680,518)	-	(7,680,518)	(7,703,030)	(15,383,548)
Net Profit/(Loss) during the year	-	-	-	(90,475,888)	(90,475,888)	(80,543,220)	(171,019,108)
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 April 30, 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
April 30, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Cash Flows (Un-Audited)
for the 3rd quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July 2024 to 31 Mar. 2025	01 July 2023 to 31 Mar. 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		8,162,267,246	12,334,385,326	2,604,386,370.00	5,146,686,547.00
Cash Receipts from Others		5,918,266	12,828,191	2,980,887.00	1,065,036.00
Cash Received/(Paid) from/to Clients		27,814,127	21,868,772	(4,944,780.00)	5,595,074.00
Cash Paid to Suppliers		(7,145,142,890)	(10,976,411,314)	(1,429,778,768.00)	(1,929,744,303.00)
Cash Paid to Others		(254,123,444)	(242,448,913)	(99,733,747.00)	(84,107,703.00)
Change in Foreign Exchange Transactions		(310,730,625)	(245,946,594)	(197,647,270.00)	(40,351,904.00)
Cash Generated from Operating Activities		486,002,680	904,275,468	875,262,692	3,099,142,747
Income Tax Paid		(21,031,151)	(29,403,284)	(13,884,098.00)	(25,576,181.00)
Financial Expenses		(1,412,767,712)	(1,183,524,890)	(434,068,288.00)	(356,210,164.00)
Net Cash from Operating Activities		(947,796,183)	(308,652,706)	427,310,306	2,717,356,402
B. Cash Flow from Investing Activities:					
Acquisition of PPE		(12,013,801)	(32,718,779)	(608,959.00)	(13,498,138.00)
Fixed Deposit Receipt (FDR)		(1,651,200)	20,930,986	(1,651,200.00)	-
Dividend Received		13,697,177	25,671,760	13,697,177.10	25,671,760.30
Investment in Other Companies		-	-	-	-
Investment in Marketable Securities		9,317,141	(6,063,917)	5,810,356.00	9,199,453.00
Net Cash Used in Investing Activities		9,349,317	7,820,050	17,247,374	21,373,075
C. Cash Flow from Financing Activities:					
Term Loan Received/ (Repayment)		103,607,782	(824,256,812)	(478,584,271.00)	(178,204,858.00)
Dividend Paid		(33,966,275)	(82,546,522)	(33,847,662.00)	(82,549,616.00)
Dividend Paid to MI		(48,200,707)	(89,562,528)	(48,200,707.10)	(89,562,528.30)
Short Term Loan		(732,176,298)	(109,212,586)	(290,676,979.00)	(2,150,352,364.00)
Current Account With Related Parties		844,164,722	(49,342,359)	408,055,303.00	(309,716,042.00)
Lease Finance		3,049,994	(1,483,076)	(453,682.00)	(148,148.00)
Repayment of Preference Share Capital		(40,000,000)	(272,000,000)	(20,000,000.00)	(120,000,000.00)
Issue of Share Capital		-	-	-	-
Issue of Share Capital to Minority Shareholders		-	7,800,000	-	-
Net Cash Generated from Financing Activities		96,479,218	(1,420,603,883)	(463,707,998)	(2,930,533,556)
Net Cash Inflow/(Outflow) for the year (A+B+C)		(841,967,648)	(1,721,436,539)	(19,150,318)	(191,804,079)
Cash and Cash Equivalent at the Beginning of the year		977,996,096	2,289,518,549	155,178,766	759,886,089
Cash and Cash Equivalents at the End of the year		136,028,448	568,082,010	136,028,448	568,082,010
The above Balance Consists of the followings:					
Cash in Hand		2,253,834	5,813,124	2,253,834	5,813,124
Cash at Bank		133,455,976	559,877,012	133,455,976	559,877,012
Cash Available on BO A/C at year ended		318,638	2,391,874	318,638	2,391,874
Total		136,028,448	568,082,010	136,028,448	568,082,010
Net Operating Cash Flows Per Share (NOCFPS)	44.A	(5.48)	(1.78)	2.47	15.71

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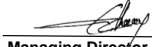
The financial statements were approved by the Board of directors on April 30, 2025 and were signed on its behalf by:


Company Secretary


Chief Financial Officer


Director

Director


Managing Director

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

Dated: Dhaka
April 30, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Property, Plant & Equipment
as at March 31, 2025

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 Mar. 31, 2025	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	-	154,357	2,377,277	809,275	409,133	107,155,442	1,498,828	350,922,348	463,326,660
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at Mar. 31, 2025	-	3,422,546	34,439,882	8,136,603	9,605,126	943,254,681	14,934,953	3,236,334,278	4,250,128,069
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 March 31, 2025	967,352,106	917,798	4,375,550	2,280,439	1,459,432	1,198,783,162	7,316,979	12,356,021,758	14,538,507,224

Allocation of Depreciation:	Mar.31, 2025	June 30, 2024	
Cost of Sales	352,421,176	469,407,773	(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)
General & Administrative Expenses	110,905,484	150,399,905	(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses)
Total	463,326,660	619,807,678	

Baraka Patenga Power Limited and It's Subsidiary
Schedule of Intangible Assets
as at March 31, 2025

			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 Mar. 31, 2025	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	70,875	55,650	126,525
Less: Adjustment during the year	-	-	-
Balance as at Mar. 31, 2025	102,375	204,050	306,425
Written Down Value (WDV)			
Balance as at June 30, 2024	441,000	222,600	663,600
Balance as at March 31, 2025	370,125	166,950	537,075

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Right of Use Assets
as at March 31, 2025

				Schedule-AAA
Particulars	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 Mar. 31, 2025	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	1,763,833	1,592,034	-	3,355,867
Less: Adjustment during the year	-	-	-	-
Balance as at Mar. 31, 2025	19,765,683	21,495,770	88,239,672	129,501,125
Written Down Value (WDV)				
Balance as at June 30, 2024	7,270,000	4,952,996	-	12,222,996
Balance as at March 31, 2025	11,552,167	3,360,962	-	14,913,129

Allocation of Depreciation:	Mar.31, 2025	June 30, 2024
Cost of Sales	-	29,413,224
General & Administrative Expenses	3,355,867	9,276,013
Total	3,355,867	38,689,237

Baraka Patenga Power Limited
Statement of Financial Position (Un-Audited)
as at March 31, 2025

Particulars	Notes	Amount in Taka	
		March 31, 2025	June 30, 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	2,921,178,038	3,031,170,248
Right-of-Use Assets	6.00	11,552,167	7,270,000
Investment in Subsidiary	10.00	1,613,600,000	1,613,600,000
Total Non-Current Assets		4,546,330,205	4,652,040,248
Current Assets			
Inventories	11.00	481,506,032	810,459,772
Investment in Marketable Securities	12.00	131,975	-
Advances, Deposits & Pre-payments	13.00	135,458,849	135,207,677
Accounts Receivables	14.00	1,096,332,954	799,710,552
Other Receivables	15.00	11,068,313	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	24,092,163	14,085,836
Total Current Assets		1,797,946,286	1,819,888,150
TOTAL ASSETS		6,344,276,491	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	(2,732)	-
Retained Earnings	21.00	1,111,682,230	1,141,939,745
Total Shareholders' Equity		4,303,831,713	4,334,091,960
Non-Current Liabilities			
Term Loan-Non Current Maturity	24.00	627,473,643	669,894,585
Lease Liability-Non Current Maturity	25.00	7,414,907	5,197,212
Provision for Gratuity	26.00	9,524,175	9,524,175
Total Non-Current Liabilities		644,412,725	684,615,972
Current Liabilities			
Term Loan-Current Maturity	24.00	613,810,079	433,521,023
Lease Liabilities-Current Maturity	25.00	2,102,423	2,637,616
Other Financial Facility	27.00	287,473,913	395,357,691
Current Account with Related Parties (Payable)	28.00	433,970,545	578,706,548
Provision for Income Tax	29.00	36,549,844	23,611,462
Liabilities for Expenses	30.00	7,953,400	8,139,408
Accounts Payable	31.00	2,831,211	538,903
Unclaimed Dividend	32.00	11,336,922	10,704,099
Other Liabilities	33.00	3,716	3,716
Total Current Liabilities		1,396,032,053	1,453,220,466
TOTAL EQUITY & LIABILITIES		6,344,276,491	6,471,928,398
Net Assets Value Per Share (NAVPS)	42.00	24.88	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 April 30, 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
April 30, 2025

Baraka Patenga Power Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the 3rd quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July 2024 to 31 Mar. 2025	01 July 2023 to 31 Mar. 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	34.00	1,597,850,692	1,563,968,365	475,827,266	408,894,284
Cost of Revenue	35.00	(1,276,657,997)	(1,304,107,169)	(351,204,550)	(333,777,720)
Gross Profit/(Loss)		321,192,695	259,861,196	124,622,716	75,116,564
General & Administrative Expenses	36.00	(54,327,136)	(55,718,202)	(20,192,974)	(20,456,637)
Operating Profit/(Loss)		266,865,559	204,142,994	104,429,742	54,659,927
Other Income/(Loss)	37.00	23,768,097	85,569,159	(23,977,843)	6,465,323
Financial Expenses	38.00	(273,353,691)	(215,049,617)	(77,902,718)	(77,709,452)
Net Profit/(Loss) before Tax		17,279,965	74,662,536	2,549,181	(16,584,202)
Income Tax Expenses					
Current year	40.00	(12,938,382)	(23,523,901)	(75,000)	(59,280)
Prior year		-	-	-	-
Net Profit/(Loss) after Tax		4,341,583	51,138,635	2,474,181	(16,643,482)
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	12.00	(2,732)	(489,852)	(1,951)	(429,128)
Total Comprehensive Income/(Loss) for the year		4,338,851	50,648,783	2,472,230	(17,072,610)
Earnings Per Share (EPS)	41.00	0.03	0.30	0.01	(0.10)

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

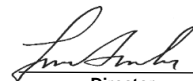
The financial statements were approved by the Board of directors on April 30, 2025 and were signed on its behalf by:



Company Secretary


Managing Director

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


Chief Financial Officer


Director


Director

Dated: Dhaka
April 30, 2025

Baraka Patenga Power Limited
Statement of Changes in Equity (Un-Audited)
for the 3rd quarter ended March 31, 2025

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	-	-	(2,732)	-	(2,732)
Payment of Cash Dividend @ 2% for the year 2023-2024	-	-	-	(34,599,098)	(34,599,098)
Net Profit/(Loss) during the year	-	-	-	4,341,583	4,341,583
Balance as at Mar. 31, 2025	1,729,954,880	1,462,197,335	(2,732)	1,111,682,230	4,303,831,713

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	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	-	-	(489,852)	-	(489,852)
Payment of Cash Dividend @ 5% for the year 2022-2023	-	-	-	(86,497,744)	(86,497,744)
Net Profit/(Loss) during the year	-	-	-	51,138,635	51,138,635
Balance as on Mar. 31, 2024	1,729,954,880	1,462,197,335	(227,032)	1,148,506,717	4,340,431,900
Balance as on Apr. 01, 2024	1,729,954,880	1,462,197,335	(227,032)	1,148,506,717	4,340,431,900
Increase/(Decrease) in Fair Value	-	-	227,032	-	227,032
Net Profit/(Loss) during the year	-	-	-	(6,566,972)	(6,566,972)
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 April 30, 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
April 30, 2025

Baraka Patenga Power Limited
Statement of Cash Flows (Un-Audited)
for the 3rd quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July 2024 to 31 Mar. 2025	01 July 2023 to 31 Mar. 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		1,301,228,290	2,199,638,045	305,549,912.00	993,000,000.00
Cash Receipts from Others		1,084,006	480,606	-	-
Cash Paid to Suppliers		(803,620,271)	(1,451,925,454)	(210,811,457.00)	(426,419,217.00)
Cash Paid to Others		(79,166,540)	(75,352,083)	(32,920,912.00)	(27,845,454.00)
Change in Foreign Exchange Transactions		(6,721,161)	(14,991,049)	(3,492,703.00)	(10,657,074.00)
Cash Generated from Operating Activities		412,804,324	657,850,065	58,324,840	528,078,255
Income Tax Paid		(12,938,382)	(23,392,073)	(12,478,200.00)	(23,315,281.00)
Financial Expenses		(200,312,816)	(253,507,992)	(26,295,313.00)	(92,717,132.00)
Net Cash from Operating Activities		199,553,126	380,950,000	19,551,327	412,045,842
B. Cash Flow from Investing Activities:					
Acquisition of PPE		(6,784,600)	(1,437,568)	-	-
Investment in Marketable Securities		(322,357)	1,246,073	(12,596.00)	681,368.00
Fixed Deposit Receipt (FDR)		-	-	-	-
Dividend Received		62,016,000	116,351,402	62,016,000.00	116,351,402.00
Investment in Subsidiary Company		-	(12,200,000)	-	-
Net Cash Used in Investing Activities		54,909,043	103,959,907	62,003,404	117,032,770
C. Cash Flow from Financing Activities:					
Term Loan Repayment		114,576,144	(304,576,002)	(119,277,436.00)	(120,121,907.00)
Lease Liability Repayment		3,049,994	(453,639)	(453,682.00)	(148,148.00)
Dividend Paid		(33,966,275)	(82,546,522)	(33,847,662.00)	(82,549,616.00)
Current Account With Related Parties		(205,680,947)	(29,018,157)	40,145,393.00	(212,287,554.00)
Short term Loan		(122,434,758)	(215,109,828)	27,837,312.00	(110,719,505.00)
Issue of Share Capital		-	-	-	-
Net Cash Generated from Financing Activities		(244,455,842)	(631,704,148)	(85,596,075)	(525,826,730)
Net Cash Inflow/(Outflow) for the year (A+B+C)		10,006,327	(146,794,241)	(4,041,344)	3,251,882
Cash and Cash Equivalent at the Beginning of the year		14,085,836	161,906,364	28,133,507	11,860,241
Cash and Cash Equivalents at the End of the year		24,092,163	15,112,123	24,092,163	15,112,123
The above Balance Consists of the followings:					
Cash in Hand		28,775	1,390,156	28,775	1,390,156
Cash at Bank		24,037,022	13,025,255	24,037,022	13,025,255
Cash Available on BO A/C at year ended		26,366	696,712	26,366	696,712
Total		24,092,163	15,112,123	24,092,163	15,112,123
Net Operating Cash Flows Per Share (NOCFPS)	44.00	1.15	2.20	0.11	2.38

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 April 30, 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
April 30, 2025

Baraka Patenga Power Limited
Schedule for Property, Plant & Equipment
as at March 31, 2025

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 Mar. 31, 2025	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	-	12,594	335,469	75,000	-	22,355,177	-	87,252,570	110,030,810
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at Mar. 31, 2025	-	2,326,616	7,945,261	4,893,665	5,024,001	309,678,092	11,042,719	1,219,775,155	1,560,685,509
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 March 31, 2025	128,726,380	123,621	1,026,973	175,000	-	137,202,020	-	2,653,924,044	2,921,178,038

Allocation of Depreciation:	Mar.31, 2025	June 30, 2024
Cost of Sales	87,252,570	116,336,443
General & Administrative Expenses	22,778,240	30,511,974
Total	110,030,810	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 March 31, 2025

				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 Mar. 31, 2025	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	-	-	1,763,833	1,763,833
Less: Adjustment during the year	-	-	-	-
Balance as at Mar. 31, 2025	16,646,398	7,200,721	2,893,833	26,740,952
Written Down Value (WDV)				
Balance as at June 30, 2024	-	-	7,270,000	7,270,000
Balance as at March 31, 2025	-	-	11,552,167	11,552,167

Allocation of Depreciation:	Mar.31, 2025	June 30, 2024
Cost of Sales	-	5,548,800
General & Administrative Expenses	1,763,833	3,530,241
Total	1,763,833	9,079,041

Baraka Patenga Power Limited
Notes to the Financial Statements
as on and for the period ended March 31, 2025

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 corporate 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 issuance on April 30, 2025.

2.04 Reporting Period:

The financial period of the Company is from July 01, 2024 to March 31, 2025.

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 denreciable 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, coolnet 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 valued which 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 March 31, 2025 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 March 31, 2025;
- * Statement of Profit or Loss and Other Comprehensive Income for the year ended March 31, 2025;
- * Statement of Changes in Equity for the period ended March 31, 2025;
- * Statement of Cash Flows for the period ended March 31, 2025; 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	
		Mar. 31, 2025	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	110,030,810	146,848,417
	Less: Adjustment during the year	(2,568,602)	-
	Closing Balance	1,560,685,509	1,453,223,301
	Written Down Value (WDV) (A-B)	2,921,178,038	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	2,921,178,038	3,031,170,248
	Baraka Shikalbaha Power Limited	5,832,099,451	6,004,711,060
	Karnaphuli Power Limited	5,780,703,511	5,955,900,511
	Baraka Securities Limited	4,526,224	6,126,477
		14,538,507,224	14,997,908,296
	Less: Inter Company Adjustment during the year	(54,219,883)	(54,219,883)
	Total	14,484,287,341	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	166,950	222,600
	Baraka Securities Limited	370,125	441,000
		537,075	663,600
	Less: Inter Company Adjustment during the year	-	-
	Total	537,075	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	1,763,833	9,079,041
	Less: Adjustment during the year	-	-
	Closing Balance	26,740,952	24,977,119
	Written Down Value (WDV) (A-B)	11,552,167	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	11,552,167	7,270,000
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	3,360,962	4,952,996
		14,913,129	12,222,996
	Less: Inter Company Adjustment during the year	-	-
	Total	14,913,129	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	98,355,957	94,732,744
	Karnaphuli Power Limited	8,806,777	8,806,777
	Baraka Securities Limited	-	-
	Total	107,162,734	103,539,521

Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	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	1,092,571	418,191	
Total	1,092,571	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 dated 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 stocks.			
11.00 Inventories:			
This is made-up as follows:			
Opening Balance	810,459,772	345,981,076	
Add: Purchase during the year	790,947,819	1,931,054,016	
	1,601,407,591	2,277,035,092	
Less: Consumption during the year	(1,119,901,559)	(1,466,575,320)	
Closing Balance	481,506,032	810,459,772	

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Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	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		12,938,382	23,908,090
		36,846,472	127,457,569
Less: Adjusted during the year			(103,549,479)
Closing Balance		36,846,472	23,908,090
Less: Prior year Adjustment during the year		-	-
Closing Balance		36,846,472	23,908,090
13.03 Advance against PPE & Inventory:			
This balance represents:			
Spare Parts & Lubricants		45,732,258	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		54,091,119	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 March 31, 2025 has charged to statement of profit or loss and other comprehensive income.		
13.A Consolidated Advances, Deposits & Pre-payments:			
This balance represents:			
Baraka Patenga Power Limited		135,458,849	135,207,677
Baraka Shikalbaha Power Limited		559,968,606	563,785,321
Karnaphuli Power Limited		71,510,191	81,485,520
Baraka Securities Limited		49,268,552	46,708,092
		816,206,198	827,186,610
Less: Inter Company Adjustment during the year		-	-
Total		816,206,198	827,186,610
14.00 Accounts Receivables:			
This balance represents:			
Bangladesh Power Development Board (BPDB)		1,096,332,954	799,710,552
Total		1,096,332,954	799,710,552
Aging Schedule of Accounts Receivables:			
Duration			
Invoiced 0-30 days		85,276,572	167,399,781
Invoiced 31-60 days		252,770,358	131,630,445
Invoiced 61-90 days		137,780,336	178,766,146
Invoiced 91-180 days		487,956,487	253,694,284
Invoiced 181-365 days		132,549,201	68,219,896
Invoiced Over 365 days		-	-
Total		1,096,332,954	799,710,552
Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:			
Debts Exceeding 06 months		132,549,201	68,219,896
Other Debts Less Provision		963,783,753	731,490,656
Total		1,096,332,954	799,710,552
Debts Considered Good and Secured		1,096,332,954	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		1,096,332,954	1,451,202,860
14.A Consolidated Accounts Receivables:			
This balance represents:			
Baraka Patenga Power Limited		1,096,332,954	799,710,552
Baraka Shikalbaha Power Limited		2,625,554,367	1,708,278,961
Karnaphuli Power Limited		3,807,140,917	3,001,877,151
Baraka Securities Limited		10,765,635	24,714,699
Total		7,539,793,873	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
Total		11,068,313	11,068,313

Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	June 30, 2024
15.A Consolidated Other Receivables:			
This balance represents:			
Baraka Patenga Power Limited	11,068,313	11,068,313	
Baraka Shikalbaha Power Limited	-	-	
Karnaphuli Power Limited	-	-	
Baraka Securities Limited	-	-	
	<u>11,068,313</u>	<u>11,068,313</u>	
Less: Inter Company Adjustment during the year	-	-	
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	470,921,637	986,150,220	
Karnaphuli Power Limited	-	-	
Baraka Securities Limited	-	-	
	<u>470,921,637</u>	<u>986,150,220</u>	
Less: Inter Company Adjustment during the year	(301,486,167)	(574,779,197)	
Total	<u>169,435,470</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	58,478,700	56,827,500	
Karnaphuli Power Limited	-	-	
Baraka Securities Limited	-	-	
	<u>107,834,700</u>	<u>106,183,500</u>	
Less: Inter Company Adjustment during the year	-	-	
Total	<u>107,834,700</u>	<u>106,183,500</u>	
18.00 Cash & Cash Equivalents:			
This consists as follows:			
Cash in Hand	28,775	758,972	
Cash at Bank (Note-18.01)	24,037,022	11,178,141	
Cash Available on BO A/C at year ended (Note-18.02)	26,366	2,148,723	
Total	<u>24,092,163</u>	<u>14,085,836</u>	
18.01 Cash at Bank:			
Trust Bank PLC., Sylhet Cor. Br. SND, A/C No. 0021-0320000490	4,448	1,674	
Trust Bank PLC., Naval Base Br., CD, A/C No. 0029-0210015032	99,318	6,296	
United Commercial Bank PLC., Bijoynagar Br., CD, A/C No. 1071101000000032	11,650,923	-	
United Commercial Bank PLC., Bijoynagar Br., STD, A/C No. 1071301000000024	410,117	9,770	
United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000137	20,613	20,613	
United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000272 (Divid	5,509,825	5,572,426	
United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000341 (Divid	2,870,223	2,869,420	
United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000363 (Divid	1,979,522	2,262,253	
United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000410 (Divid	977,352	-	
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	123,142	44,150	
Total	<u>24,037,022</u>	<u>11,178,141</u>	
18.02 Cash Available on BO A/C at year ended:			
Baraka Securities Limited	26,366	2,148,723	
Total	<u>26,366</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	24,092,163	14,085,836	
Baraka Shikalbaha Power Limited	35,499,713	245,813,879	
Karnaphuli Power Limited	20,044,509	698,582,411	
Baraka Securities Limited	56,392,063	19,513,970	
	<u>136,028,448</u>	<u>977,996,096</u>	
Less: Inter Company Adjustment during the year	(26,366)	(2,148,723)	
Total	<u>136,002,082</u>	<u>975,847,373</u>	

Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	June 30, 2024

19.00 Share Capital:

Authorized Capital:

300,000,000 Ordinary Shares of Tk. 10 each

3,000,000,000 **3,000,000,000**

Issued, Subscribed and Paid-Up Capital:

1,72,995,488 Ordinary Shares of Tk. 10 each

1,729,954,880 **1,729,954,880**

Shareholding Position was as follows:

Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Tk.	
		31-03-2025	30-06-2024	31-03-2025	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

3,000,000,000 **3,000,000,000**

Issued, Subscribed and Paid-Up Capital:

1,72,995,488 Ordinary Shares of Tk. 10 each

1,729,954,880 **1,729,954,880**

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	1,462,197,335	1,462,197,335

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	1,462,197,335	1,462,197,335

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	4,341,583	44,571,663
Less: Payment of Cash Dividend during the year	(34,599,098)	(86,497,744)
Closing Balance	1,111,682,230	1,141,939,745

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	128,187,592	59,796,634
Less: Payment of Cash Dividend during the year	(34,599,098)	(86,497,744)
Closing Balance	1,520,530,553	1,426,942,059

Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	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 Karnaphuli Power Limited	-	-
	Increase/(Decrease) in Fair Value	(4,799,632)	(21,950,468)
	Add: Addition during the year (Note:22.01)	179,058,394	126,943,549
		2,015,440,425	1,952,901,663
	Less: Payment of Dividend for 2022-2023 & 2021-2022	(111,720,000)	(111,720,000)
	Closing Balance	1,903,720,425	1,841,181,663
22.01 Non-Controlling Interest for the year:			
	This balance represents:		
	Baraka Shikalbaha Power Limited [49% Profit/(Loss)]	54,583,575	44,798,514
	Karnaphuli Power Limited [49% Profit/(Loss)]	130,670,548	81,055,482
	Non-Controlling Interest Reduce due to Issue of Share	-	260,697
	Baraka Securities Limited [47.333333% Profit/(Loss)]	(6,195,729)	828,856
	Non-Controlling Interest for the year	179,058,394	126,943,549
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
	Karnaphuli Power Limited	120,000,000	160,000,000
	Baraka Securities Limited	-	-
	Tot	404,000,000	444,000,000
23.B Preference Share (Redeemable)-Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	172,000,000	172,000,000
	Karnaphuli Power Limited	160,000,000	160,000,000
	Baraka Securities Limited	-	-
	Total	332,000,000	332,000,000
24.00 Term Loan:			
	This balance represents:		
	Non-Current Maturity:		
	United Commercial Bank PLC., Bijoy nagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN14298102	45,958,289	211,226,785
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	13,237,750	88,375,292
	United Commercial Bank PLC., Bijoy nagar Br., A/C No. 107RSOC243650001	184,002,405	-
	United Commercial Bank PLC., Bijoy nagar Br., A/C No. 107RSOC243650501	115,571,547	-
	Trust Bank PLC., Sylhet Br., A/C No. 002-06760000132 & 002-06760000114	65,791,392	85,744,867
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	35,947,221	87,659,078
	IPDC Finance PLC.	166,965,039	196,888,563
	Sub Total	627,473,643	669,894,585
	Current Maturity:		
	United Commercial Bank PLC., Bijoy nagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN14298102	148,223,950	144,935,129
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	65,763,360	60,699,301
	United Commercial Bank PLC., Bijoy nagar Br., A/C No. 107RSOC243650001	95,715,660	-
	United Commercial Bank PLC., Bijoy nagar Br., A/C No. 107RSOC243650501	60,057,236	-
	Trust Bank PLC., Sylhet Br., A/C No. 002-06760000132 & 002-06760000114	71,582,785	94,572,969
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	79,762,525	55,653,627
	IPDC Finance PLC.	62,356,513	59,407,878
	Accrued Interest	30,348,050	18,252,119
	Sub Total	613,810,079	433,521,023
	Grand Total	1,241,283,722	1,103,415,608

Notes	Particulars	Amount in Taka			
		Mar. 31, 2025		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 + 2.0% p.a.	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 has been taken

24.A Consolidated Term Loan-Non Current Maturity:

This balance represents:

Baraka Patenga Power Limited	627,473,643	669,894,585
Baraka Shikalbaha Power Limited	1,619,563,168	4,378,060,873
Karnaphuli Power Limited	2,734,298,621	3,103,584,782
Baraka Securities Limited	4,228,223	6,666,667
Tot	4,985,563,655	8,158,206,907

24.B Consolidated Term Loan-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	613,810,079	433,521,023
Baraka Shikalbaha Power Limited	3,546,336,733	339,303,228
Karnaphuli Power Limited	795,555,943	762,117,957
Baraka Securities Limited	3,382,579	3,333,333
Tot	4,959,085,334	1,538,275,541

25.00 Lease Liabilities:

This balance represents:

Non-Current Maturity:

Motor Vehicle (Note- 25.02)	7,414,907	5,197,212
Sub Total	7,414,907	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)	2,102,423	1,270,124
Sub Total	2,102,423	2,637,616
Grand Total	9,517,330	7,834,828

Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	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	31-03-2025			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:

Particulars	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 Date	14-07-2028	14-07-2027	19-06-2029	09-11-2029	04-12-2029
Monthly Instalment Size	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			6/30/2024
	Future Minimum Lease Payment	Interest	Present Value of Minimum Lease Payment	Present Value of Minimum Lease Payment
Not Later than 1 year	3,209,772	1,107,349	2,102,423	1,270,124
Later than 1 year but not later than 5 years	9,789,156	2,374,249	7,414,907	5,197,212
Later than 5 years	-	-	-	-
Total Obligation under Finance Lease	12,998,928	3,481,598	9,517,330	6,467,336

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

This balance represents:

Baraka Patenga Power Limited	7,414,907	5,197,212
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	630,082	2,584,904
Total	8,044,989	7,782,116

25.B Consolidated Finance Lease Liability-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	2,102,423	2,637,616
Baraka Shikalbaha Power Limited	-	3,766,028
Karnaphuli Power Limited	-	1,740,118
Baraka Securities Limited	2,542,464	2,273,560
Total	4,644,887	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	
		Mar. 31, 2025	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	287,473,913	395,357,691
	Total	287,473,913	395,357,691
27.A Consolidated Other Financial Facility:			
	This balance represents:		
	Baraka Patenga Power Limited	287,473,913	395,357,691
	Baraka Shikalbaha Power Limited	3,571,297,639	4,741,625,959
	Karnaphuli Power Limited	4,429,714,566	4,672,382,230
	Baraka Securities Limited	-	-
	Total	8,288,486,118	9,809,365,880
28.00 Current Account with Related Parties (Payable):			
	This balance represents:		
	Baraka Power Limited	128,930,829	3,927,351
	Karnaphuli Power Ltd	3,453,549	-
	Baraka Shikalbaha Power Limited	301,486,167	574,779,197
	Baraka Fashions Ltd	100,000	-
	Total	433,970,545	578,706,548
28.A Consolidated Current Account with Related Parties (Payable):			
	This balance represents:		
	Baraka Patenga Power Limited	433,970,545	578,706,548
	Baraka Shikalbaha Power Limited	390,797,054	-
	Karnaphuli Power Limited	75,942,085	600,000
		900,709,684	579,306,548
	Less: Inter Company Adjustment during the year	(301,486,167)	(574,779,197)
	Total	599,223,517	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	12,938,382	23,611,462
		36,549,844	126,123,755
	Less: Adjusted/Paid during the year	-	(102,512,293)
	Closing Balance	36,549,844	23,611,462
29.A Consolidated Provision for Income Tax:			
	This balance represents:		
	Baraka Patenga Power Limited	36,549,844	23,611,462
	Baraka Shikalbaha Power Limited	35,592,880	16,306,189
	Karnaphuli Power Limited	10,875,623	14,343,058
	Baraka Securities Limited	9,905,156	7,169,068
	Total	92,923,503	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	7,017,679	7,426,062
	Karnaphuli Power Limited	7,786,225	8,638,713
	Baraka Securities Limited	487,595	625,060
	Tot	23,244,899	24,829,243

Notes	Particulars	Amount in Taka	
		Mar. 31, 2025	June 30, 2024
31.00 Accounts Payables:			
	This balance represents:		
	Bureau Veritas Bangladesh Pvt. Ltd.	-	4,701
	Sylora Link	2,084,008	28,664
	MAAS Erectors Ltd.	231,184	231,184
	A.H Trading	188,115	172,249
	Gazi Wires Ltd.	31,647	31,647
	FinBridge 360 Ltd.	-	65,208
	Liberty Inspection Bangladesh	24,160	5,250
	Mr. Tutul	1,554	-
	TDS & VDS Payable	270,543	-
	Total	2,831,211	538,903
31.A Consolidated Accounts Payables:			
	This balance represents:		
	Baraka Patenga Power Limited	2,831,211	538,903
	Baraka Shikalbaha Power Limited	26,467,670	1,021,300
	Karnaphuli Power Limited	9,125,644	2,317,216
	Baraka Securities Limited	46,585,393	32,720,330
		85,009,918	36,597,749
	Less: Inter Company Adjustment during the year	(26,366)	(2,148,723)
	Total	84,983,552	34,449,026
			(2,122,357)
32.00 Unclaimed Dividend:			
	This balance represents:		
	Dividend for 2020-2021	4,529,103	4,620,259
	Dividend for 2021-2022	2,786,143	2,799,313
	Dividend Payable (2022-2023)	1,953,912	2,229,575
	Dividend Payable (2023-2024)	977,927	-
	Other Payable (net off Interest)	1,089,837	1,054,952
	Total	11,336,922	10,704,099
32.A Consolidated Unclaimed Dividend:			
	This balance represents:		
	Baraka Patenga Power Limited	11,336,922	10,704,099
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	11,336,922	10,704,099
33.00 Other Liabilities:			
	This balance represents:		
	Suspense Account (IPO)	3,716	3,716
	Total	3,716	3,716
33.A Consolidated Other Liabilities:			
	This balance represents:		
	Baraka Patenga Power Limited	3,716	3,716
	Baraka Shikalbaha Power Limited	20,534,391	4,278,331
	Karnaphuli Power Limited	23,056,560	14,536,305
	Baraka Securities Limited	36,763	4,571,162
		43,631,430	23,389,514
	Less: Inter Company Adjustment during the year	-	-
	Tot	43,631,430	23,389,514

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March 2025	01 July, 2023 to 31 March, 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
34.00	Revenue:				
	This balance represents:				
	Capacity Proceeds	547,074,369	469,581,872	195,067,929	148,332,552
	Variable Operational & Maintenance Proceeds	48,528,259	48,928,555	13,053,479	6,899,087
	Fuel Proceeds	1,002,248,064	1,045,457,938	267,705,858	253,662,645
	Total	1,597,850,692	1,563,968,365	475,827,266	408,894,284
	Reason for changes: Capacity proceeds increased due to increase of exchange rate and CPI data during the reporting period. Fuel Proceeds is decreased due to lower power supply demand compared to the same period of earlier year.				
34.A	Consolidated Revenue:				
	This balance represents:				
	Baraka Patenga Power Limited	1,597,850,692	1,563,968,365	475,827,266	408,894,284
	Baraka Shikalbaha Power Limited	4,205,124,896	3,748,901,752	1,468,521,213	941,611,104
	Kamaphuli Power Limited	4,362,924,896	4,279,073,213	1,355,258,013	1,006,433,145
	Baraka Securities Limited	15,528,336	18,790,054	4,386,458	11,813,556
		10,181,428,820	9,610,733,384	3,303,992,950	2,368,752,089
	Less: Inter Company Adjustment during the year	(59,667)	(37,585)	(2,382)	-
	Total	10,181,369,153	9,610,695,799	3,303,990,568	2,368,752,089
35.00	Cost of Revenue:				
	This balance represents:				
	Fuel Consumption	1,045,671,110	1,085,279,598	277,446,338	265,466,309
	Lubricant & Chemical Consumption*	31,850,879	28,488,849	7,996,980	5,394,664
	Spare Parts Consumption	42,379,570	33,666,983	5,216,726	5,705,623
	Plant Electricity Bill	8,435,859	5,732,958	3,095,811	2,332,848
	Plant Salaries & Allowances	49,516,673	48,704,607	21,339,405	20,779,289
	Fuel Tank Charges **	2,646,755	-	2,646,755	-
	Oil Carrying Expenses	210,000	2,767,445	22,000	694,616
	Insurance Premium	5,226,645	5,235,547	1,716,781	1,732,490
	Depreciation on Right-of-use Assets (Storage Tank)	-	4,161,600	-	1,387,200
	Depreciation on Plant & Machinery	87,252,570	87,253,522	29,170,454	29,083,874
	Repair & Maintenances on Plant & Machinery	3,467,936	2,816,060	2,553,300	1,200,807
	Total	1,276,657,997	1,304,107,169	351,204,550	333,777,720
	* 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	1,276,657,997	1,304,107,169	351,204,550	333,777,720
	Baraka Shikalbaha Power Limited	2,921,503,827	2,657,763,883	994,671,699	612,112,866
	Kamaphuli Power Limited	3,117,117,807	3,249,137,417	825,153,441	725,664,950
	Baraka Securities Limited	1,916,439	1,987,082	489,205	1,067,156
	Total	7,317,196,070	7,212,995,551	2,171,518,895	1,672,622,692
36.00	General & Administrative Expenses:				
	This balance represents:				
	Directors' Remuneration	8,553,600	8,746,056	3,207,600	3,400,056
	Group Office Common Salary*	7,795,760	7,589,431	2,898,586	2,913,688
	Communication Expenses	287,694	334,350	93,090	98,910
	Travelling & Conveyance	859,525	1,542,469	319,855	508,172
	Utility Expenses	181,831	129,776	84,022	45,347
	Office Rent	1,329,009	-	678,395	-
	Vehicle Running Expenses	1,824,906	1,775,709	772,846	605,807
	General Repair & Maintenances	1,743,188	1,742,422	366,398	446,060
	Entertainment & Others	1,102,096	1,282,539	372,127	425,219
	Business Development Expenses	125,737	27,866	16,328	4,745
	Legal Fees & Professional Consultancy	115,750	120,575	28,750	-
	Fooding & Lodging	77,893	151,126	44,283	101,266
	Insurance Premium	162,978	167,109	-	-
	Uniform & Others	92,520	93,190	91,330	26,725
	Advertisement Expenses	95,825	108,279	53,045	25,530
	Annual Fees	2,990,195	3,599,325	1,400,520	1,822,380
	Annual Sports & Cultural Program	152,090	445,282	152,090	445,282
	AGM & EGM Expenses	646,859	449,402	622,905	228,800
	Education & Training	-	19,038	-	-
	Health Assistance Expenses	-	-	-	-
	Office Stationeries	74,123	71,761	17,358	17,698
	Gardening Expenses	2,462	3,960	1,700	1,900

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March 2025	01 July, 2023 to 31 March, 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	Rest House Keeping Expenses	1,451,019	1,244,202	613,482	605,228
	Gift & Greetings	-	-	-	-
	Meeting Attendance Fees	77,000	471,000	-	165,000
	RJSC Expenses	43,003	72,210	43,003	72,210
	Audit Fees	-	-	-	-
	Depreciation on PPE (Schdule-B)	22,778,240	22,920,945	7,592,961	7,626,554
	Depreciation on Right-of-use Assets (Office Space) (Schdule-BB)	-	1,800,180	-	600,060
	Depreciation on Right-of-use Assets (Motor Vehicle) (Schdule-BB)	1,763,833	810,000	722,300	270,000
	Total	54,327,136	55,718,202	20,192,974	20,456,637
	* Group Office Common Salary has been distributed on Hourly basis.				
36.A	Consolidated General & Administrative Expenses:				
	This balance represents:				
	Baraka Patenga Power Limited	54,327,136	55,718,202	20,192,974	20,456,637
	Baraka Shikalbaha Power Limited	80,717,471	80,570,102	30,400,170	28,247,070
	Kamaphuli Power Limited	84,801,773	87,777,747	29,976,260	30,223,227
	Baraka Securities Limited	9,100,019	12,405,405	3,319,748	4,068,657
	Total	228,946,399	236,471,456	83,889,152	82,995,591
37.00	Other Income/(Loss):				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(21,268,259)	(12,274,653)	(15,175,269)	7,189,397
	Term Loan	(17,876,000)	(19,574,036)	(8,813,245)	(1,254,359)
	Bank Interest	884,006	480,606	-	-
	Dividend Income from Subsidiaries & Others	62,016,000	116,351,402	-	71,402
	Realized Charges on BO Account	(550)	(460)	-	(5)
	Gain/Loss from sale of Motor Vehicle	200,000	-	-	-
	Gain/(Loss) from Capital Market	(187,100)	586,300	10,671	458,888
	Total	23,768,097	85,569,159	(23,977,843)	6,465,323
37.A	Consolidated Other Income:				
	This balance represents:				
	Baraka Patenga Power Limited	23,768,097	85,569,159	(23,977,843)	6,465,323
	Baraka Shikalbaha Power Limited (BSPL) (Note-37.A.01)	(188,380,897)	(158,802,419)	(118,078,506)	15,771,959
	Kamaphuli Power Limited (KPL) (Note-37.A.02)	(212,625,666)	(157,462,738)	(92,059,186)	8,943,918
	Baraka Securities Limited	(19,504,865)	152,948	(16,384,200)	(2,191,527)
		(396,743,331)	(230,543,050)	(250,499,735)	28,989,673
	Less: Inter Company Adjustment during the year	(122,960,944)	(192,521,206)	(37,720,073)	(49,186,529)
	Total	(519,704,275)	(423,064,256)	(288,219,808)	(20,196,856)
37.A.01	Other Income of BSPL:				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(107,823,471)	(134,795,504)	(50,842,917)	1,700,340
	Term Loan	(157,943,000)	(62,500,000)	(107,943,000)	-
	Other than Foreign Exchange Gain/(Loss)	77,385,574	38,493,085	40,707,411	14,071,619
	Total	(188,380,897)	(158,802,419)	(118,078,506)	15,771,959
37.A.02	Other Income of KPL:				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(176,393,598)	(150,686,479)	(72,355,086)	1,646,594
	Term Loan	(37,257,317)	(26,707,475)	(19,715,783)	(218,666)
	Other than Foreign Exchange Gain/(Loss)	1,025,249	19,931,216	11,683	7,513,990
	Total	(212,625,666)	(157,462,738)	(92,059,186)	8,943,918
38.00	Financial Expenses:				
	This balance represents:				
	Term Finance Expenses	99,509,097	75,007,520	45,778,359	24,802,442
	Other Financial Expenses	171,827,180	138,030,384	31,497,849	52,490,057
	Lease Financial Expense	918,815	751,249	358,829	223,889
	Bank Charges & Commission	436,474	605,731	267,681	193,064
	Bank Guarantee Expenses	662,125	654,733	-	-
	Total	273,353,691	215,049,617	77,902,718	77,709,452

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March 2025	01 July, 2023 to 31 March, 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
38.A Consolidated Financial Expenses:					
	This balance represents:				
	Baraka Patenga Power Limited	273,353,691	215,049,617	77,902,718	77,709,452
	Baraka Shikalbaha Power Limited	883,831,048	659,913,523	249,012,205	219,959,539
	Kamaphuli Power Limited	681,268,691	551,448,039	175,293,264	192,781,007
	Baraka Securities Limited	<u>569,272</u>	<u>463,293</u>	<u>158,155</u>	<u>132,444</u>
		1,839,022,702	1,426,874,472	502,366,342	490,582,442
	Less: Inter Company Adjustment during the year	<u>(60,944,944)</u>	<u>(76,241,206)</u>	<u>(37,720,073)</u>	<u>(49,186,529)</u>
	Total	<u>1,778,077,758</u>	<u>1,350,633,266</u>	<u>464,646,269</u>	<u>441,395,913</u>
39.00 Provision (made)/Released for Diminution in Value of Investments:					
	This balance represents:				
	Baraka Patenga Power Limited	-	-	-	-
	Baraka Shikalbaha Power Limited	-	-	-	-
	Kamaphuli Power Limited	-	-	-	-
	Baraka Securities Limited	<u>(4,534,399)</u>	<u>120,473</u>	<u>(6,104,963)</u>	<u>(96,311)</u>
	Total	<u>(4,534,399)</u>	<u>120,473</u>	<u>(6,104,963)</u>	<u>(96,311)</u>
40.00 Income Tax Expenses:					
	This balance represents:				
	Income Tax Expenses on Other Income	535,182	253,621	75,000	45,000
	Income Tax Expenses on Capital Gain	-	-	-	-
	Income Tax Expenses on Dividend Income	<u>12,403,200</u>	<u>23,270,280</u>	<u>-</u>	<u>14,280</u>
	Total	<u>12,938,382</u>	<u>23,523,901</u>	<u>75,000</u>	<u>59,280</u>
	Calculation of Current Tax is stated in Annexure-1.				
40.A Consolidated Income Tax Expenses:					
	This balance represents:				
	Baraka Patenga Power Limited	12,938,382	23,523,901	75,000	59,280
	Baraka Shikalbaha Power Limited	19,296,602	740,188	10,054,656	404,704
	Kamaphuli Power Limited	436,372	2,240,619	-	49,831
	Baraka Securities Limited	<u>2,061,708</u>	<u>3,146,798</u>	<u>588,772</u>	<u>1,679,922</u>
	Total	<u>34,733,064</u>	<u>29,651,506</u>	<u>10,718,428</u>	<u>2,193,737</u>
41.00 Earnings Per Share (EPS):					
	Profit Attributable to Ordinary Shareholders (A)	4,341,583	51,138,635	2,474,181	(16,643,482)
	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>0.03</u>	<u>0.30</u>	<u>0.01</u>	<u>(0.10)</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)	128,187,592	150,272,522	149,760,253	68,107,105
	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>0.74</u>	<u>0.87</u>	<u>0.87</u>	<u>0.39</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 Mar. 31, 2025	172,995,488	-	-	172,995,488	

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March 2025	01 July, 2023 to 31 March, 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		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.

	As on March 31, 2025	As on June 30, 2024
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	(2,732)	-
Retained Earnings	1,111,682,230	1,141,939,745
Total Shareholders' Equity (A)	4,303,831,713	4,334,091,960
Total Number of Ordinary Shares (B)	172,995,488	172,995,488
Net Asset Value per Share (NAV) (Per Share @ Tk. 10) (C=A/B)	24.88	25.05

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	(36,051,523)	(31,112,923)
Retained Earnings	1,520,530,553	1,426,942,059
Total Shareholders' Equity (A)	4,676,631,245	4,587,981,351
Total Number of Ordinary Shares (B)	172,995,488	172,995,488
Consolidated Net Assets Value (NAV) Per Share (Per Share @ Tk. 10) (C=A/B)	27.03	26.52

Reason for Changes: There is no such significant change in NAV at the period end.

43.00 Cash Flows from Operating Activities (Indirect Method):	3rd Quarter ended (09 months)		3rd Quarter ended (03 months)	
	01 July 2024 to 31 Mar. 2025	01 July 2023 to 31 Mar. 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
Net Profit after Tax	4,341,583	51,138,635	2,474,181	(16,643,482)
Deprecation on PPE as Non Cash Expenses	110,030,810	110,174,467	36,763,415	36,710,428
Deprecation on Right-of-Use-Assets as Non-Cash Expenses	1,763,833	6,771,780	722,300	2,257,260
Income generated from Investing Activity	(61,828,350)	(116,937,242)	(10,671)	(530,285)
Non Cash Income	32,423,098	16,857,640	20,495,811	(16,592,112)
Non Cash Expenses	60,944,944	(33,261,328)	37,720,073	(10,295,002)
(Increase)/Decrease of Accounts Receivable	(296,622,402)	635,669,680	(170,277,354)	584,105,716
(Increase)/Decrease of Other Receivable (Note-43.01)	-	500,000	-	500,000
(Increase)/Decrease of Inventories	328,953,740	(288,421,844)	239,250,819	77,755,527
Purchase of Inventory through Other Financing Facility	(6,676,079)	(5,770,166)	(134,824,732)	(189,036,800)
(Increase)/Decrease of Advance, Deposits and Prepayment for Operational Activities (Note-43.02)	448,828	(8,009,982)	(16,619,983)	(54,487,512)
Increase/(Decrease) of Accounts Payable	2,292,308	(4,524,155)	(10,104,864)	(149,295)
Increase/(Decrease) of Liabilities for Expenses	(186,008)	4,333,255	-	5,103,033
Increase/(Decrease) of Provision for Income Tax	12,938,382	23,523,901	75,000	59,280
Increase/(Decrease) of Provision for Finance Cost	12,095,931	(5,197,047)	13,887,332	(4,712,678)
Increase/(Decrease) of Provision for Gratuity	-	-	-	-
Increase/(Decrease) of Provision for WPPF	-	-	-	-
Increase/(Decrease) of Lease Liability (Note-43.03)	(1,367,492)	(5,897,594)	-	(1,998,236)
Net Cash Flows From Operation Activities	199,553,126	380,950,000	19,551,327	412,045,842
	-	0	-	0
43.01 (Increase)/Decrease of Other Receivable:				
(Increase)/Decrease of Other Receivable	-	500,000	-	116,780,000
(Increase)/Decrease for Transaction with Subsidiary	-	-	-	116,280,000
Total	-	500,000	-	500,000
43.02 (Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:				
(Increase)/Decrease of Advances, Deposits and Pre-payments	(251,172)	(8,009,982)	(16,619,983)	(54,487,512)
(Increase)/Decrease for PPE	(700,000)	-	-	-
Total	448,828	(8,009,982)	(16,619,983)	(54,487,512)
43.03 Increase/(Decrease) of Lease Liability:				
Increase/(Decrease) of Lease Liability	1,682,502	(2,263,583)	(453,682)	(2,146,384)
Increase of Lease Liability for Non Operational Purpose	3,049,994	3,634,011	(453,682)	(148,148)
Total	(1,367,492)	(5,897,594)	-	(1,998,236)

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March 2025	01 July, 2023 to 31 March, 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
43.A	Consolidated Cash Flows from Operating Activities (Indirect Method):				
	Net Profit after Tax	307,245,986	357,759,291	291,102,979	149,443,611
	Deprecation on PPE as Non Cash Expenses	463,326,660	465,087,368	154,352,373	154,958,480
	Deprecation on Right-of-Use Assets as Non-Cash Expenses	3,355,867	29,298,322	1,252,978	9,401,202
	Amortization on Intangible Assets	126,525	63,525	42,175	26,425
	Other Income from Investing Activities	18,345,091	(7,015,285)	14,114,944	(4,828,954)
	Non Cash Other Income	196,606,492	41,085,119	124,447,890	(116,027,723)
	Non Cash Financial Expenses	236,577,871	236,938,390	(29,759,093)	113,391,622
	(Increase)/Decrease of Deferred Tax Assets	(674,380)	-	(85,396)	-
	(Increase)/Decrease of Accounts Receivable (Note-43.A.01)	(2,005,212,510)	2,713,991,499	(700,042,284)	2,788,863,708
	(Increase)/Decrease of Other Receivable (Note-43.A.02)	-	500,000	-	574,900,484
	(Increase)/Decrease of Inventories	845,262,169	(401,556,675)	364,433,505	2,751,465,230
	Purchase of Inventory through Other Financing Facility	(1,099,478,893)	(3,733,152,801)	290,667,721	(3,714,001,684)
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note-43.A.03)	9,399,412	12,286,010	(63,339,980)	(24,614,966)
	Increase/(Decrease) of Accounts Payable (Note-43.A.04)	48,412,169	(33,799,371)	(36,993,450)	32,817,358
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	(1,584,344)	11,653,339	(788,477)	(15,804,430)
	Increase/(Decrease) of Provision for Income Tax	31,493,726	29,651,506	10,803,824	30,135,875
	Increase/(Decrease) of Provision for Finance Expenses	12,095,931	(5,197,047)	13,887,332	(5,197,047)
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Other Liabilities (Note-43.A.05)	(4,534,399)	-	(6,104,963)	(216,884)
	Increase/(Decrease) of Lease Liability (Note-43.A.06)	(8,559,556)	(26,245,896)	(681,772)	(7,355,905)
	Net Cash Flows From Operation Activities	(947,796,183)	(308,652,706)	427,310,306	2,717,356,402
		-	0	-	0
43.A.01	(Increase)/Decrease of Accounts Receivable:				
	(Increase)/Decrease of Accounts Receivables	(2,005,212,510)	2,713,991,499	(700,042,284)	2,788,863,708
	Non Cash Adjustment	-	-	-	-
	Total	(2,005,212,510)	2,713,991,499	(700,042,284)	2,788,863,708
43.A.02	(Increase)/Decrease of Other Receivable:				
	(Increase)/Decrease of Other Receivables	-	500,000	-	116,780,000
	(Increase)/Decrease for Non-Operating Activities	-	-	-	116,280,000
	Total	-	500,000	-	500,000
43.A.03	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:				
	(Increase)/Decrease of Advances, Deposits and Pre-payments	10,980,412	12,396,454	(63,339,980)	31,437,127
	(Increase)/Decrease for PPE	1,581,000	110,444	-	-
	Total	9,399,412	12,286,010	(63,339,980)	31,437,127
43.A.04	Increase/(Decrease) of Accounts Payable for Operational Activities:				
	Increase/(Decrease) of Accounts Payable	50,534,526	(68,831,180)	(16,496,954)	(3,134,419)
	Increase/(Decrease) for Non Operational Purpose	2,122,357	-	2,122,357	-
	Total	48,412,169	(68,831,180)	(18,619,311)	(3,134,419)
43.A.05	(Increase)/decrease of Others Liabilities:				
	(Increase)/Decrease of Others Liabilities	20,241,916	47,101,961	(75,434,170)	(261,442,613)
	Increase/(Decrease) against Non-Operating Purpose	24,776,315	47,101,961	(69,329,207)	(261,225,729)
	Issue of Share	-	-	-	-
	Total	(4,534,399)	-	(6,104,963)	(216,884)
43.A.06	Increase/(Decrease) of Lease Liability:				
	Increase/(Decrease) of Lease Liability	(5,509,562)	(23,641,322)	(1,135,454)	(7,504,053)
	Increase of Lease Liability for Non-Operational Purpose	3,049,994	2,604,574	(453,682)	(148,148)
	Total	(8,559,556)	(26,245,896)	(681,772)	(7,355,905)
44.00	Net Operating Cash Flows Per Share (NOCFPS):				
	Cash Generated from Operating Activities (A)	199,553,126	380,950,000	19,551,327	412,045,842
	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)	1.15	2.20	0.11	2.38

Reason for Changes: NOCFPS has decreased due to a lesser amount received from the customer, compared to the same period of the previous year.

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March 2025	01 July, 2023 to 31 March, 2024	01 Jan. 2025 to 31 Mar. 2025	01 Jan. 2024 to 31 Mar. 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
44.A	Consolidated Net Operating Cash Flows Per Share (NOCFPS):				
	Cash Generated from Operating Activities (A)	(947,796,183)	(308,652,706)	427,310,306	2,717,356,402
	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)	<u>(5)</u>	<u>(2)</u>	<u>2</u>	<u>16</u>

Reason for Changes: Consolidated NOCFPS has decreased due to receiving a lesser amount from the customer, compared to the same period of the previous year of its own as well as of its subsidiaries.

45.00 General Disclosures:

- Comparative figures have been rearranged wherever considered necessary to conform to the current year's presentation.
- 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:

- 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 3rd Quarter ended March 31, 2025:

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)					270,000
c. Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4] (b & c)					270,000
d. Add: Capital Gain on Marketable Securities (187,100) 10%					-
Income Tax Expenses (Current year)					12,938,382
e. Under/Over Provision for previous Assessment year					-
Income Tax Expenses (Prior year)					-