

Consolidated & Separate Financial Statements (Un-Audited)

as on and for the 1st Quarter ended September 30, 2025



B P P L

Baraka Patenga Power Limited

Khairun Bhaban (6th floor), Mirboxtola, Sylhet

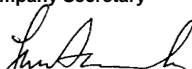
Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Financial Position (Un-Audited)
as at September 30, 2025

Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.A	14,175,687,491	14,330,568,672
Intangible Assets	5.00	452,725	494,900
Right-of-Use Assets	6.A	12,379,687	13,660,151
Capital Work-in-Progress	7.00	110,636,261	109,959,173
Deferred Tax Assets	8.00	1,200,354	1,011,070
Goodwill on Acquisition of Subsidiary	9.00	1,768,182	1,768,182
Total Non-Current Assets		14,302,124,700	14,457,462,148
Current Assets			
Inventories	11.A	1,769,899,149	2,720,088,136
Investment in Other Companies	12.00	383,000,000	383,000,000
Investment in Marketable Securities	13.A	83,949,838	90,961,056
Advances, Deposits & Pre-payments	14.A	778,704,729	829,104,360
Accounts Receivables	15.A	7,708,139,513	6,062,549,919
Other Receivables	16.A	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	17.A	40,473,859	213,412,553
Short Term Investment	18.A	119,715,478	119,715,478
Cash & Cash Equivalents	19.A	557,932,520	549,054,388
Total Current Assets		11,452,883,399	10,978,954,203
TOTAL ASSETS		25,755,008,099	25,436,416,351
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	20.A	1,729,954,880	1,729,954,880
Share Premium	21.A	1,462,197,335	1,462,197,335
Fair Value Reserve		(38,956,911)	(35,338,453)
Retained Earnings	22.A	1,753,194,089	1,639,090,740
		4,906,389,393	4,795,904,502
Non-Controlling Interest	23.00	2,150,188,781	2,050,545,892
Total Equity		7,056,578,174	6,846,450,394
Non-Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	24.A	65,000,000	112,000,000
Term Loan-Non Current Maturity	25.A	4,119,657,937	4,584,449,496
Finance Lease Liability-Non Current Maturity	26.B	6,479,268	7,268,584
Provision for Gratuity	27.A	19,463,313	19,463,313
Total Non-Current Liabilities		4,210,600,518	4,723,181,393
Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	24.B	594,000,000	604,000,000
Term Loan-Current Maturity	25.B	5,177,019,573	4,882,125,373
Finance Lease Liability-Current Maturity	26.B	4,073,999	4,365,818
Other Financial Facility	28.A	7,952,745,604	7,479,917,598
Current Account with Related Parties (Payable)	29.A	522,171,110	678,170,694
Provision for Income Tax	30.A	88,627,850	89,115,470
Liabilities for Expenses	31.A	28,403,855	25,357,699
Accounts Payables	32.A	81,844,881	78,895,343
Unclaimed Dividend	33.A	5,650,945	5,650,945
Other Liabilities	34.A	33,291,590	19,185,624
Total Current Liabilities		14,487,829,407	13,866,784,564
TOTAL EQUITY & LIABILITIES		25,755,008,099	25,436,416,351
Net Assets Value Per Share (NAVPS)	43.A	28.36	27.72

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


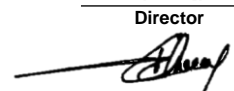
The financial statements were approved by the Board of directors on November 13, 2025 and were signed on its behalf by:


Company Secretary


Managing Director

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


Chief Financial Officer


Director

Director

Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the 1st Quarter ended September 30, 2025

Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
Revenue	35.A	3,551,483,470	4,154,269,412
Cost of Revenue	36.A	(2,693,898,692)	(3,319,097,048)
Gross Profit/(Loss)		857,584,778	835,172,364
General & Administrative Expenses	37.A	(74,425,909)	(73,367,031)
Operating Profit/(Loss)		783,158,869	761,805,333
Other Income/(Loss)	38.A	7,921,948	(188,630,987)
Financial Expenses	39.A	(573,698,992)	(565,839,266)
Profit before Provision		217,381,825	7,335,080
Provision (Made)/Released for Diminution in Value of Investments	40.00	2,370,558	(1,238,723)
Net Profit/(Loss) before Tax		219,752,383	6,096,357
Income Tax Expenses	41.A	(2,533,009)	(6,897,527)
Prior year Income Tax Expenses		-	-
Net Profit/(Loss) after Tax		217,219,374	(801,170)
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		(7,091,594)	2,159,766
Total Comprehensive Income/(Loss) for the year		210,127,780	1,358,596
Profit Attributable to			
Owners of the Company		114,103,349	(22,702,532)
Non-controlling Interest	23.01	103,116,025	21,901,362
Total Profit Attributable		217,219,374	(801,170)
Comprehensive Income Attributable to			
Owners of the Company		110,484,891	(21,584,635)
Non-controlling Interest		99,642,889	22,943,231
Total Comprehensive Income Attributable		210,127,780	1,358,596
Earnings per Share (EPS)	42.A	0.66	(0.13)

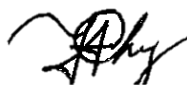
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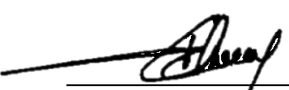
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Director

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Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the 1st Quarter ended September 30, 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, 2025	1,729,954,880	1,462,197,335	(35,338,453)	1,639,090,740	4,795,904,502	2,050,545,892	6,846,450,394
Increase/(Decrease) in Fair Value	-	-	(3,618,458)	-	(3,618,458)	(3,473,136)	(7,091,594)
Net Profit/(Loss) during the year	-	-	-	114,103,349	114,103,349	103,116,025	217,219,374
Payment of Cash Dividend @ 5% for the year 2023-2024	-	-	-	-	-	-	-
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	-	-
Issue of Share Capital	-	-	-	-	-	-	-
Balance as at September 30, 2025	1,729,954,880	1,462,197,335	(38,956,911)	1,753,194,089	4,906,389,393	2,150,188,781	7,056,578,174

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 01-07-2024	1,729,954,880	1,462,197,335	(31,112,923)	1,436,184,568	4,597,223,860	1,841,181,663	6,438,405,523
Increase/(Decrease) in Fair Value	-	-	1,117,897	-	1,117,897	1,041,869	2,159,766
Net Profit/(Loss) during the period	-	-	-	(22,702,532)	(22,702,532)	126,943,549	104,241,017
Balance as on 30-09-2024	1,729,954,880	1,462,197,335	(29,995,026)	1,413,482,036	4,575,639,225	1,969,167,081	6,544,806,306
Balance as on 01-10-2024	1,729,954,880	1,462,197,335	(29,995,026)	1,413,482,036	4,575,639,225	1,969,167,081	6,544,806,306
Payment of Cash Dividend @ 5% for the year 2022-2023	-	-	-	(34,599,098)	(34,599,098)	-	(34,599,098)
Net Profit/(Loss) during the period	-	-	-	260,207,802	260,207,802	146,125,775	406,333,577
Increase/(Decrease) in Fair Value	-	-	(5,343,427)	-	(5,343,427)	(5,162,964)	(10,506,391)
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	(59,584,000)	(59,584,000)
Issue of Share Capital	-	-	-	-	-	-	-
Balance as on 30-06-2025	1,729,954,880	1,462,197,335	(35,338,453)	1,639,090,740	4,795,904,502	2,050,545,892	6,846,450,394

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


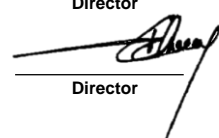
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Company Secretary


Managing Director

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Chief Financial Officer


Director

Director


Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Cash Flows (Un-Audited)
for the 1st Quarter ended September 30, 2025

Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
A. Cash Flow from Operating Activities:			
Cash Receipts from Customer		1,905,363,206	1,283,407,105
Cash Receipts from Others		14,245	382,541
Cash Received/(Paid) from/to Clients		(6,883,376)	11,024,486
Cash Paid to Suppliers		(1,605,558,933)	(2,965,544,827)
Cash Paid to Others		(78,466,754)	(74,462,106)
Change in Foreign Exchange Transactions		(36,827,349)	(77,216,039)
Cash Generated/(used) from Operating Activities		177,641,039	(1,822,408,840)
Income Tax Paid		(3,784,315)	(5,201,437)
Financial Expenses		(262,994,321)	(272,737,565)
Net Cash from Operating Activities		(89,137,597)	(2,100,347,842)
B. Cash Flow from Investing Activities:			
Acquisition of PPE		(779,588)	(2,485,847)
Fixed Deposit Receipt (FDR)		-	-
Dividend Received		-	-
Investment in Other Companies		-	-
Investment in Marketable Securities		3,939,130	2,420,444
Net Cash Generated/(Used) from Investing Activities		3,159,542	(65,403)
C. Cash Flow from Financing Activities:			
Term Loan Received/ (Repayment)		(281,869,123)	(370,165,556)
Dividend Paid		-	(5,865)
Dividend Paid to MI		-	-
Short Term Loan		478,783,435	1,632,900,418
Current Account With Related Parties		(44,597,547)	323,927,610
Lease Finance		(480,172)	(198,941)
Repayment of Preference Share Capital		(57,000,000)	-
Issue of Share Capital		-	-
Issue of Share Capital to Minority Shareholders		-	-
Net Cash Generated/(used) from Financing Activities		94,836,593	1,586,457,666
Net Cash Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		8,858,538	(513,955,579)
Cash and Cash Equivalent at the Beginning of the period		549,076,966	977,996,096
Cash and Cash Equivalents at the End of the period		557,935,504	464,040,517
The above Balance Consists of the followings:			
Cash in Hand		3,435,268	2,744,432
Cash at Bank		554,020,685	459,822,395
Cash Available on BO A/C at year ended		479,551	1,473,690
Total		557,935,504	464,040,517
Net Operating Cash Flows Per Share (NOCFPS)	45.A	(0.52)	(12.14)

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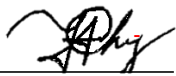
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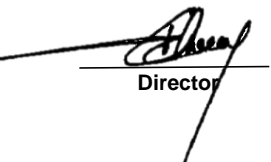

Company Secretary


Managing Director

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Chief Financial Officer


Director


Director

Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Property, Plant & Equipment
as at September 30, 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, 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	-	-	364,700	-	549,720	-	3,651,088	-	4,565,508
Less: Adjustment during the year	-	-	-	-	(2,568,603)	-	-	-	(2,568,603)
Balance as at June 30, 2025	967,352,106	4,340,344	38,905,632	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,275,212
Balance as on July 01, 2025	967,352,106	4,340,344	38,905,632	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,275,212
Add: Addition during the year	-	-	72,500	-	-	-	-	-	72,500
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at September 30, 2025	967,352,106	4,340,344	38,978,132	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,347,712
Accumulated Depreciation:									
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	-	205,803	2,933,920	1,079,034	637,132	142,873,923	2,059,288	467,896,148	617,685,248
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at June 30, 2025	-	3,473,992	34,996,525	8,406,362	9,833,125	978,973,162	15,495,413	3,353,308,078	4,404,486,657
Balance as on July 01, 2025	-	3,473,992	34,996,525	8,406,362	9,833,125	978,973,162	15,495,413	3,353,308,078	4,404,486,657
Add: Charged during the year	-	61,600	1,348,445	1,004,034	136,377	35,718,481	560,460	117,724,537	156,553,934
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at September 30, 2025	-	3,535,592	36,344,970	9,410,396	9,969,502	1,014,691,643	16,055,873	3,471,032,615	4,561,040,591
Written Down Value (WDV)									
Balance as at June 30, 2025	967,352,106	866,352	3,909,107	2,010,680	1,781,152	1,163,064,681	6,756,519	12,239,047,958	14,384,788,555
Balance as at September 30, 2025	967,352,106	804,752	2,633,162	1,006,646	1,644,775	1,127,346,200	6,196,059	12,121,323,421	14,228,307,121

Allocation of Depreciation:	September 30, 2025	June 30, 2025	
Cost of Sales	118,284,997	469,955,436	(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)
General & Administrative Expenses	38,268,937	147,729,812	(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses).
Total	156,553,934	617,685,248	

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule of Intangible Assets
as at September 30, 2025

			Schedule-AA
Particulars	Back Office Software-UCAS	Inventory Software	Total
Amortization Rate	20.00%	20.00%	
Cost:			
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 June 30, 2025	472,500	371,000	843,500
Balance as on July 01, 2025	472,500	371,000	843,500
Add: Addition during the year	-	-	-
Less: Adjustment during the year	-	-	-
Balance as at September 30, 2025	472,500	371,000	843,500
Accumulated Amortization:			
Balance as on July 01, 2024	31,500	148,400	179,900
Add: Charged during the year	94,500	74,200	168,700
Less: Adjustment during the year	-	-	-
Balance as at June 30, 2025	126,000	222,600	348,600
Balance as on July 01, 2025	126,000	222,600	348,600
Add: Charged during the year	94,500	18,550	113,050
Less: Adjustment during the year	-	-	-
Balance as at September 30, 2025	220,500	241,150	461,650
Written Down Value (WDV)			
Balance as at June 30, 2025	346,500	148,400	494,900
Balance as at September 30, 2025	252,000	129,850	381,850

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Right of Use Assets
as at September 30, 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, 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 June 30, 2025	31,317,850	24,856,732	88,239,672	144,414,254
Balance as on July 01, 2025	31,317,850	24,856,732	88,239,672	144,414,254
Add: Addition during the year	-	-	-	-
Less: Adjustment during the year	-	-	-	-
Balance as at September 30, 2025	31,317,850	24,856,732	88,239,672	144,414,254
Accumulated Depreciation:				
Balance as on July 01, 2024	18,001,850	19,903,736	88,239,672	126,145,258
Add: Charged during the year	2,486,133	2,122,712	-	4,608,845
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2025	20,487,983	22,026,448	88,239,672	130,754,103
Balance as on July 01, 2025	20,487,983	22,026,448	88,239,672	130,754,103
Add: Charged during the year	749,786	2,122,712	-	2,872,498
Less: Adjustment during the year	-	-	-	-
Balance as at September 30, 2025	21,237,769	24,149,160	88,239,672	133,626,601
Written Down Value (WDV)				
Balance as at June 30, 2025	10,829,867	2,830,284	-	13,660,151
Balance as at September 30, 2025	10,080,081	707,572	-	10,787,653

Allocation of Depreciation:	September 30, 2025	June 30, 2025
Cost of Sales	-	-
General & Administrative Expenses	2,872,498	4,608,845
Total	2,872,498	4,608,845

Baraka Patenga Power Limited
Statement of Financial Position (Un-Audited)
as at September 30, 2025

Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	2,847,600,607	2,884,959,305
Right-of-Use Assets	6.00	10,080,081	10,829,867
Investment in Subsidiary	10.00	1,613,600,000	1,613,600,000
Total Non-Current Assets		4,471,280,688	4,509,389,172
Current Assets			
Inventories	11.00	246,537,452	618,880,792
Investment in Marketable Securities	13.00	151,540	133,700
Advances, Deposits & Pre-payments	14.00	105,156,909	144,769,088
Accounts Receivables	15.00	1,664,532,480	1,060,906,443
Other Receivables	16.00	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	17.00	4,948,647	3,239,848
Short Term Investment	18.00	60,907,445	60,907,445
Cash & Cash Equivalents	19.00	32,618,274	26,487,167
Total Current Assets		2,125,921,060	1,926,392,796
TOTAL ASSETS		6,597,201,748	6,435,781,968
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	20.00	1,729,954,880	1,729,954,880
Share Premium	21.00	1,462,197,335	1,462,197,335
Fair Value Reserve	13.00	(6,244)	2,788
Retained Earnings	22.00	1,138,971,840	1,132,450,017
Total Shareholders' Equity		4,331,117,811	4,324,605,020
Non-Current Liabilities			
Term Loan-Non Current Maturity	25.00	398,640,677	453,145,967
Lease Liability-Non Current Maturity	26.00	6,412,238	7,003,440
Provision for Gratuity	27.00	19,463,313	19,463,313
Total Non-Current Liabilities		424,516,228	479,612,720
Current Liabilities			
Term Loan-Current Maturity	25.00	595,944,965	685,099,963
Lease Liabilities-Current Maturity	26.00	2,157,088	2,046,058
Other Financial Facility	28.00	332,474,113	266,330,461
Current Account with Related Parties (Payable)	29.00	854,736,887	619,904,334
Provision for Income Tax	30.00	37,691,074	37,641,074
Liabilities for Expenses	31.00	9,584,613	9,385,028
Accounts Payable	32.00	3,324,308	5,502,649
Unclaimed Dividend	33.00	5,650,945	5,650,945
Other Liabilities	34.00	3,716	3,716
Total Current Liabilities		1,841,567,709	1,631,564,228
TOTAL EQUITY & LIABILITIES		6,597,201,748	6,435,781,968
Net Assets Value Per Share (NAVPS)	43.00	25.04	25.00

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 November 13, 2025 and were signed on its behalf by:

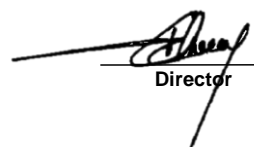

Company Secretary


Managing Director

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


Chief Financial Officer


Director


Director

Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the 1st Quarter ended September 30, 2025

Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
Revenue	35.00	993,186,433	434,168,055
Cost of Revenue	36.00	(877,354,936)	(369,974,796)
Gross Profit/(Loss)		115,831,497	64,193,259
General & Administrative Expenses	37.00	(17,809,869)	(17,343,665)
Operating Profit/(Loss)		98,021,628	46,849,594
Other Income/(Loss)	38.00	(3,445,314)	(14,854,608)
Financial Expenses	39.00	(88,004,491)	(76,758,238)
Net Profit/(Loss) before Tax		6,571,823	(44,763,252)
Income Tax Expenses			
Current year	41.00	(50,000)	(165,274)
Prior year		-	-
Net Profit/(Loss) after Tax		6,521,823	(44,928,526)
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	13.00	(9,032)	(18,960)
Total Comprehensive Income/(Loss) for the year		6,512,791	(44,947,486)
Earnings Per Share (EPS)	42.00	0.04	(0.26)

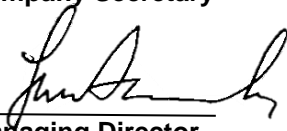
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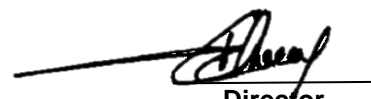
The financial statements were approved by the Board of directors on November 13, 2025 and were signed on its behalf by:


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

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

Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited
Statement of Changes in Equity (Un-Audited)
for the 1st Quarter ended September 30, 2025

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Amount in Taka
					Total
Balance as on July 01, 2025	1,729,954,880	1,462,197,335	2,788	1,132,450,017	4,324,605,020
Increase/(Decrease) in Fair Value	-	-	(9,032)	-	(9,032)
Payment of Cash Dividend @ 2% for the year 2023-2024	-	-	-	-	-
Net Profit/(Loss) during the year	-	-	-	6,521,823	6,521,823
Balance as at September 30, 2025	1,729,954,880	1,462,197,335	(6,244)	1,138,971,840	4,331,117,811

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2024	1,729,954,880	1,462,197,335	-	1,151,182,254	4,343,334,469
Increase/(Decrease) in Fair Value	-	-	(18,960)	-	(18,960)
Net Profit/(Loss) during the period	-	-	-	(44,928,526)	(44,928,526)
Balance as on 30-09-2024	1,729,954,880	1,462,197,335	(18,960)	1,106,253,728	4,298,386,983
Balance as on 01-10-2024	1,729,954,880	1,462,197,335	(18,960)	1,106,253,728	4,298,386,983
Increase/(Decrease) in Fair Value			21,748		21,748
Payment of Cash Dividend @ 5% for the year 2022-2023				(34,599,098)	(34,599,098)
Net Profit/(Loss) during the period				60,795,387	60,795,387
Balance as on 30-06-2025	1,729,954,880	1,462,197,335	2,788	1,132,450,017	4,324,605,020

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

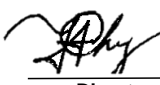
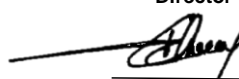
The financial statements were approved by the Board of directors on November 13, 2025 and were signed on its behalf by:


Company Secretary

Managing Director

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


Chief Financial Officer


Director

Director

Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited
Statement of Cash Flows (Un-Audited)
for the 1st Quarter ended September 30, 2025

Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
A. Cash Flow from Operating Activities:			
Cash Receipts from Customer		389,560,396	498,795,471
Cash Receipts from Others		-	50,915
Cash Paid to Suppliers		(487,728,638)	(161,640,924)
Cash Paid to Others		(27,668,742)	(19,879,473)
Change in Foreign Exchange Transactions		4,166,346	(7,461,544)
Cash Generated/(Used) from Operating Activities		(121,670,638)	309,864,445
Income Tax Paid		(50,000)	(165,274)
Financial Expenses		(25,809,155)	(57,226,029)
Net Cash from Operating Activities		(147,529,793)	252,473,142
B. Cash Flow from Investing Activities:			
Acquisition of PPE		(102,500)	(38,600)
Investment in Marketable Securities		(19,594)	(315,857)
Fixed Deposit Receipt (FDR)		-	-
Dividend Received		-	-
Investment in Subsidiary Company		-	-
Net Cash Generated/(Used) from Investing Activities		(122,094)	(354,457)
C. Cash Flow from Financing Activities:			
Term Loan Repayment		(147,411,844)	(82,863,949)
Lease Liability Repayment		(480,172)	(198,941)
Dividend Paid		-	(5,865)
Current Account With Related Parties		167,061,036	164,530,383
Short term Loan		134,613,974	(192,989,538)
Issue of Share Capital		-	-
Net Cash Generated/(Used) from Financing Activities		153,782,994	(111,527,910)
Net Cash Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		6,131,107	140,590,775
Cash and Cash Equivalent at the Beginning of the period		26,487,167	14,085,836
Cash and Cash Equivalents at the End of the period		32,618,274	154,676,611
The above Balance Consists of the followings:			
Cash in Hand		1,630,588	95,383
Cash at Bank		30,984,702	154,548,362
Cash Available on BO A/C at year ended		2,984	32,866
Total		32,618,274	154,676,611
Net Operating Cash Flows Per Share (NOCFPS)	45.00	(0.85)	1.46

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


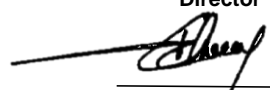
The financial statements were approved by the Board of directors on November 13, 2025 and were signed on its behalf by:


Company Secretary


Managing Director

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


Chief Financial Officer


Director

Director

Dated: Dhaka
November 13, 2025

Baraka Patenga Power Limited
Schedule for Property, Plant & Equipment
as at September 30, 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, 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	-	549,720	-	-	-	588,320
Less: Adjustment during the year	-	-	-	-	(2,568,603)	-	-	-	(2,568,603)
Balance as at June 30, 2025	128,726,380	2,450,237	8,972,234	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,413,266
Balance as on July 01, 2025	128,726,380	2,450,237	8,972,234	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,413,266
Add: Addition during the year	-	-	72,500	-	-	-	-	-	72,500
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at September 30, 2025	128,726,380	2,450,237	9,044,734	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,485,766
Accumulated Depreciation:									
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	-	16,792	447,504	100,000	91,620	29,806,903	-	116,336,443	146,799,262
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at June 30, 2025	-	2,330,814	8,057,296	4,918,665	5,115,621	317,129,818	11,042,719	1,248,859,028	1,597,453,961
Balance as on July 01, 2025	-	2,330,814	8,057,296	4,918,665	5,115,621	317,129,818	11,042,719	1,248,859,028	1,597,453,961
Add: Charged during the year	-	4,198	115,663	25,000	-	7,451,726	-	29,834,611	37,431,198
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at September 30, 2025	-	2,335,012	8,172,959	4,943,665	5,115,621	324,581,544	11,042,719	1,278,693,639	1,634,885,159
Written Down Value (WDV)									
Balance as at June 30, 2025	128,726,380	119,423	914,938	150,000	458,099	129,750,294	-	2,624,840,171	2,884,959,305
Balance as at September 30, 2025	128,726,380	115,225	871,775	125,000	458,099	122,298,568	-	2,595,005,560	2,847,600,607

Allocation of Depreciation:	September 30, 2025	June 30, 2025	
Cost of Sales	29,834,611	116,336,443	(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)
General & Administrative Expenses	7,596,587	30,462,819	(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses).
Total	37,431,198	146,799,262	

Baraka Patenga Power Limited
Schedule for Right of Use Assets
as at September 30, 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, 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 June 30, 2024	16,646,398	7,200,721	14,446,000	38,293,119
Balance as on July 01, 2025	16,646,398	7,200,721	14,446,000	38,293,119
Add: Addition during the year	-	-	-	-
Less: Adjustment during the year	-	-	-	-
Balance as at September 30, 2025	16,646,398	7,200,721	14,446,000	38,293,119
Accumulated Depreciation:				
Balance as on July 01, 2024	16,646,398	7,200,721	1,130,000	24,977,119
Add: Charged during the year	-	-	2,486,133	2,486,133
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2024	16,646,398	7,200,721	3,616,133	27,463,252
Balance as on July 01, 2025	16,646,398	7,200,721	3,616,133	27,463,252
Add: Charged during the year	-	-	749,786	749,786
Less: Adjustment during the year	-	-	-	-
Balance as at September 30, 2025	16,646,398	7,200,721	4,365,919	28,213,038
Written Down Value (WDV)				
Balance as at June 30, 2025	-	-	10,829,867	10,829,867
Balance as at September 30, 2025	-	-	10,080,081	10,080,081

Allocation of Depreciation:	September 30, 2025	June 30, 2025
Cost of Sales	-	-
General & Administrative Expenses	749,786	2,486,133
Total	749,786	2,486,133

Baraka Patenga Power Limited
Notes to the Financial Statements
as on and for the period ended September 30, 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 coronate sustainability.

2.00 Basis of Preparation and Presentation of the Financial Statements:

2.01 Statement of Compliance:

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

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

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

IFRS - 9	Financial Instruments;
IFRS - 10	Consolidated Financial Statements;
IFRS - 12	Disclosures of Interests in Other Entities;
IFRS - 13	Fair Value Measurement;
IFRS - 15	Revenue from Contracts with Customers;
IFRS - 16	Leases.

2.02 Other regulatory Compliances:

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

Income Tax Act, 2023;
The Finance Act, 2024;
Value Added Tax & Supplementary Duty Act, 2012;
Value Added Tax & Supplementary Duty Rules, 2016;
Bangladesh Labor Act, 2006 (Amended in 2013);
Securities and Exchange Ordinance, 1969;
Securities and Exchange Rules, 2020.

2.03 Date of Authorization:

The Board of Directors authorized the financial statements for issuance on November 13, 2025.

2.04 Reporting Period:

The financial period of the Company is from July 01, 2025 to September 30, 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 (IFRSs).

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 13.00: Investment in Marketable Securities;
Note 15.00: Accounts Receivable;
Note 30.00: Provision for Income Tax;
Note 31.00: 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	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	The combined operations will help both party to operate more effectively and efficiently as both the

(The prime objective of the Company is to set up power plants for generation and supply of electricity)				shareholders of Baraka Shikalbaha Power 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.	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	Diversified business nature of BSL gives BPPL to explore optimum business goal.

3.02 Property, Plant and Equipment:

a. Recognition and Measurement:

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

b. Capitalization of Borrowing Cost:

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

c. Subsequent Costs:

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

d. Depreciation:

No depreciation is charged on land and land development.

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

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

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

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

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

e. Retirements and Disposals:

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

f. Impairment:

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

g. Leased Assets:

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

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

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

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

h. Recognition and Measurement:

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

i. Depreciation:

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

3.03 Financial Instruments:

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

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

3.04 Advances, Deposits & Pre-payments:

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

3.05 Cash & Cash Equivalents:

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

3.06 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" 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
2024-2025	As per Section 82C	10% & 15%	20%
2025-2026	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:

A 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 in impaired. As on September 30, 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 September 30, 2025;
- * Statement of Profit or Loss and Other Comprehensive Income for the year ended September 30, 2025;
- * Statement of Changes in Equity for the period year September 30, 2025;
- * Statement of Cash Flows for the year ended September 30, 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.

3.24 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	
		September 30, 2025	June 30, 2025

4.00 Property, Plant & Equipment:

This is made-up as follows:

A. Cost:

Opening Balance	4,482,413,266	4,484,393,549
Add: Addition during the year	72,500	588,320
Less: Adjustment during the year		(2,568,603)
Closing Balance	4,482,485,766	4,482,413,266

B. Accumulated Depreciation:

Opening Balance	1,597,453,961	1,453,223,301
Add: Charged during the year	37,431,198	146,799,262
Less: Adjustment during the year	-	(2,568,602)
Closing Balance	1,634,885,159	1,597,453,961

Written Down Value (WDV) (A-B)

	2,847,600,607	2,884,959,305
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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	2,847,600,607	2,884,959,305
Baraka Shikhalbaha Power Limited	5,714,664,982	5,773,351,018
Karnaphuli Power Limited	5,664,182,397	5,722,485,426
Baraka Securities Limited	3,459,388	3,992,806
	14,229,907,374	14,384,788,555
Less: Inter Company Adjustment	(54,219,883)	(54,219,883)
Total	14,175,687,491	14,330,568,672

A details of Consolidated Schedule on Property, Plant and Equipment has been given in Schedule-A.

5.00 Consolidated Intangible Assets:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikhalbaha Power Limited	-	-
Karnaphuli Power Limited	129,850	148,400
Baraka Securities Limited	322,875	346,500
	452,725	494,900
Less: Inter Company Adjustment during the year	-	-
Total	452,725	494,900

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	38,293,119	32,247,119
Add: Addition during the year	-	6,046,000
Less: Adjustment during the year	-	-
Closing Balance	38,293,119	38,293,119

B. Accumulated Amortization:

Opening Balance	27,463,252	24,977,119
Add: Charged during the year	749,786	2,486,133
Less: Adjustment during the year	-	-
Closing Balance	28,213,038	27,463,252

Written Down Value (WDV) (A-B)

	10,080,081	10,829,867
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A detailed Schedule on Right-of-Use Assets has been given in Schedule-BB.

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
6.A Consolidated Right-of-Use Assets:			
	This balance represents:		
	Baraka Patenga Power Limited	10,080,081	10,829,867
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	2,299,606	2,830,284
		<u>12,379,687</u>	<u>13,660,151</u>
	Less: Inter Company Adjustment during the year	-	-
	Total	<u>12,379,687</u>	<u>13,660,151</u>
	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	101,829,484	101,152,396
	Karnaphuli Power Limited	8,806,777	8,806,777
	Baraka Securities Limited	-	-
	Total	<u>110,636,261</u>	<u>109,959,173</u>
8.00 Consolidated Deferred Tax Assets:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	1,200,354	1,011,070
	Total	<u>1,200,354</u>	<u>1,011,070</u>
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	<u>1,768,182</u>	<u>1,768,182</u>
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	<u>(2,417,024)</u>	<u>(2,417,024)</u>
	Holding Company Portion (51%)	<u>(1,232,682)</u>	<u>(1,232,682)</u>
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	<u>1,613,600,000</u>	<u>1,613,600,000</u>

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

Karnaphuli Power Limited (KPL):

Karnaphuli Power Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from April 27, 2017, incorporated as Private Company limited by shares on November 17, 2014, converted as public Company on December 12, 2018 with the prime objective to implement power plants for generating & supplying electricity.

Karnaphuli Power Limited, has signed the Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB) on February 4, 2018 and has also signed the Implementation Agreement (IA) with the Government of Bangladesh (GOB) represented by the Ministry of Power, Energy and Mineral Resources on the same day. The PPA is signed in connection to the issued Letter of Intent (LOI) to the Company vide memo dated August 8, 2017 of BPDB for implementing HFO fired IPP power plant having capacity of 110 MW on Build, Own, Operate (BOO) basis at Shikalbaha, Chittagong for a term of 15 years from the commercial operation date (COD). KPL achieved its Commercial Operation on 20 August 2019.

Baraka Shikalbaha Power Limited (BSPL):

Baraka Shikalbaha Power Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from its incorporation (i.e. 13 December 2017), as Private Company limited by shares on December 13, 2017, converted as public company on December 12, 2018 with the prime objective to implement power plants for generating & supplying electricity.

Baraka Shikalbaha Power Limited has signed the Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB) on August 19, 2018 and has also signed the Implementation Agreement (IA) with the Government of Bangladesh (GOB) represented by the Ministry of Power, Energy and Mineral Resources on the same day. The PPA is signed in connection to the issued Letter of Intent (LOI) to the Company vide memo 27.11.0000.101.14.021.18-869 dated 28-02-2018 for implementing HFO fired IPP power plant having capacity of 105 MW on BOO (Build, Own, Operate) basis at Shikalbaha, Chittagong for term of 15 years from the commercial operation date (COD).

BSPL achieved its Commercial Operation on 24 May 2019.

Baraka Securities Limited (BSL):

Baraka Securities Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from its incorporation (i.e. 11 March 2021), as Private Company Limited. The principal activities of the company are to carry on the business of brokers or dealers in stocks, shares and securities, commercial papers, bonds, debentures, debentures stocks.

11.00 Inventories:

This is made-up as follows:

Opening Balance	618,880,792	810,459,772
Add: Purchase during the year	450,763,167	1,233,996,999
	1,069,643,959	2,044,456,771
Less: Consumption during the year	(823,106,507)	(1,425,575,979)
Closing Balance	246,537,452	618,880,792

11.01 Closing Balance of Inventories:

This balance represents:

Inventories Item:

HFO	21,757,988	322,383,687
Diesel	1,091,955	414,734
Spare Parts	205,495,420	268,183,811
Lube Oil	16,466,736	26,067,011
Other Lubricants & Chemical	1,725,353	1,831,549
Total	246,537,452	618,880,792

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

11.A Consolidated Inventories:

This balance represents:

Baraka Patenga Power Limited	246,537,452	618,880,792
Baraka Shikalbaha Power Limited	1,069,614,981	1,215,769,758
Karnaphuli Power Limited	453,746,716	885,437,586
Baraka Securities Limited	-	-
Total	1,769,899,149	2,720,088,136

12.00 Consolidated Investment in Other Companies:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	383,000,000	383,000,000
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	383,000,000	383,000,000

13.00 Investment in Marketable Securities:

This is made-up as follows:

A. Cost:

Opening Balance	133,700	-
Add: Addition during the year year		
Less: Withdrawal during the year		(1,800,000)
Purchase/(Sale) of Marketable Securities during the year	19,594	2,126,145
Closing Balance	153,294	326,145

B. Gain/(Loss)

Realized Gain/(Loss)	7,278	(194,683)
Realized BO Charges	-	(550)
Change in Fair Value of Marketable Securities	(9,032)	2,788
Closing Balance	(1,754)	(192,445)
Total Fair Value of	151,540	133,700

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Investment Sector	No. of Share	Market price	Cost Value	Market Value as on 30.09.2025	Change in Fair Value as on 30.09.2025
Textile	500	164.20	85,139	82,100	(3,039)
Food & Allied	350	198.40	72,645	69,440	(3,205)
Total				151,540	(6,244)

13.A Consolidated Investment in Capital Market:

This balance represents:

Baraka Patenga Power Limited	151,540	133,700
Baraka Shikalbaha Power Limited	42,736,000	49,788,159
Karnaphuli Power Limited	121,780	69,650
Baraka Securities Limited	40,940,518	40,969,547
Total	83,949,838	90,961,056

14.00 Advances, Deposits & Pre-payments:

This balance represents:

Advances:

Advance for Other Expenses (Note-14.01)	40,000	40,000
Advance Income Tax (Note-14.02) (Re-stated)	39,444,546	39,394,546
Advance against PPE & Inventory (Notes-14.03)	18,141,362	55,817,485
Employee's Car Loan	1,003,525	1,213,525
Advance to IPDC (Term Loan)	5,435,605	5,435,605
Advance to Lawyer	65,124	79,443
Advance for New Project	568,158	568,158
Sub Total	64,698,320	102,548,762

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
	Deposits:		
	Security Deposit for Utility Connection	625,960	625,960
	Deposits against Storage Tank Rent	4,196,785	4,196,785
	Bank Guarantee Margin (in Cash)	31,341,489	31,341,489
	Sub Total	36,164,234	36,164,234
	Prepayments:		
	Prepayment for Office Rent	234,700	234,700
	Prepayment against Insurance Premium (Note-14.04)	4,059,655	5,821,392
	Sub Total	4,294,355	6,056,092
	Grand Total	105,156,909	144,769,088
14.01	Advance for Other Expenses:		
	This balance represents:		
	Rest House Expenses	40,000	40,000
	Total	40,000	40,000
14.02	Advance Income Tax:		
	This is made-up as follows:		
	Opening Balance	39,394,546	25,364,934
	Add: Addition during the period	50,000	14,029,612
		39,444,546	39,394,546
	Less: Adjusted during the period	-	-
	Total	39,444,546	39,394,546
	Add: Prior year Adjustment	-	-
	Total (Re-stated)	39,444,546	39,394,546
14.03	Advance against PPE & Inventory:		
	This balance represents:		
	Spare Parts & Lubricants	14,686,362	42,273,297
	Material-in-Transit and LC Charges	-	10,119,188
	Land	3,455,000	3,425,000
	Total	18,141,362	55,817,485
14.04	Insurance premiums amounting to Tk. 69,89,500 has been paid for the operational coverage from May, 2025 to April, 2026, out of which the premium for the period from July, 2025 to September, 2025 has been charged to the statement of profit or loss and other comprehensive income.		
14.A	Consolidated Advances, Deposits & Pre-payments:		
	This balance represents:		
	Baraka Patenga Power Limited	105,156,909	144,769,088
	Baraka Shikalbaha Power Limited	526,181,445	557,360,199
	Karnaphuli Power Limited	78,829,770	76,524,269
	Baraka Securities Limited	68,536,605	50,450,804
		778,704,729	829,104,360
	Less: Inter Company Adjustment during the year	-	-
	Total (Re-stated)	778,704,729	829,104,360
15.00	Accounts Receivables:		
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	1,664,532,480	1,060,906,443
	Total	1,664,532,480	1,060,906,443

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

Aging Schedule of Accounts Receivables:

Duration

Invoiced 0-30 days	470,005,326	154,099,272
Invoiced 31-60 days	253,309,816	202,548,173
Invoiced 61-90 days	269,871,291	94,560,656
Invoiced 91-180 days	481,344,074	475,827,266
Invoiced 181-365 days	190,001,973	133,871,076
Invoiced Over 365 days	-	-
Total	1,664,532,480	1,060,906,443

Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:

Debts Exceeding 06 months	190,001,973	133,871,076
Other Debts Less Provision	1,474,530,507	927,035,367
Total	1,664,532,480	1,060,906,443
Debts Considered Good and Secured	1,664,532,480	1,060,906,443
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	1,664,532,480	1,060,906,443

15.A Consolidated Accounts Receivables:

This balance represents:

Baraka Patenga Power	1,664,532,480	1,060,906,443
Baraka Shikalbaha Power Limited	2,992,360,044	2,307,999,556
Karnaphuli Power Limited	3,040,508,595	2,682,369,386
Baraka Securities Limited	10,738,394	11,274,534
Total	7,708,139,513	6,062,549,919

16.00 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

16.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	-	-
	11,068,313	11,068,313
Less: Inter Company Adjustment during the year	-	-
Total	11,068,313	11,068,313

17.00 Current Account with Related Parties (Receivable):

This balance represents:

Karnaphuli Power Limited	4,898,647	3,239,848
Baraka Fashions Limited	50,000	-
Total	4,948,647	3,239,848

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
17.A Consolidated Current Account with Related Parties (Receivable):			
	This balance represents:		
	Baraka Patenga Power Limited	4,948,647	3,239,848
	Baraka Shikalbaha Power Limited	785,478,952	705,070,683
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		<u>790,427,599</u>	<u>708,310,531</u>
	Less: Inter Company Adjustment during the period	<u>(749,953,740)</u>	<u>(494,897,978)</u>
	Total	<u>40,473,859</u>	<u>213,412,553</u>
18.00 Short Term Investment:			
	This balance represents:		
	Fixed Deposit Receipt (FDR):		
	United Commercial Bank PLC. (LC Margin)	856,000	856,000
	Trust Bank PLC.	16,031,049	16,031,049
	Meghna Bank PLC.	4,319,002	4,319,002
	IPDC Finance PLC.	39,701,394	39,701,394
	Total	<u>60,907,445</u>	<u>60,907,445</u>
	Add : Prior Year Adjustment	-	-
	Total	<u>60,907,445</u>	<u>60,907,445</u>
	*The above FDR are under lien over LC, Term Loan and bank guarantees;		
18.A Consolidated Short Term Investment:			
	This balance represents:		
	Baraka Patenga Power Limited (Re-stated)	60,907,445	60,907,445
	Baraka Shikalbaha Power Limited	58,808,033	58,808,033
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		<u>119,715,478</u>	<u>119,715,478</u>
	Less: Inter Company Adjustment during the year	-	-
	Total	<u>119,715,478</u>	<u>119,715,478</u>
19.00 Cash & Cash Equivalents:			
	This consists as follows:		
	Cash in Hand	1,630,588	720,826
	Cash at Bank (Note-19.01)	30,984,702	25,743,763
	Cash Available on BO A/C at year ended (Note-19.02)	2,984	22,578
	Total	<u>32,618,274</u>	<u>26,487,167</u>
19.01 Cash at Bank:			
	Trust Bank PLC., Sylhet Cor. Br. SND, A/C No. 0021-0320000490	1,516,273	16,961
	Trust Bank PLC., Naval Base Br., CD, A/C No. 0029-0210015032	406,606	68,571
	United Commercial Bank PLC., Bijoyagar Br., CD, A/C No. 1071101000000032	22,932,629	18,515,897
	United Commercial Bank PLC., Bijoyagar Br., STD, A/C No. 1071301000000024	67,079	920,308
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000137	19,712	19,712
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000272 (Dividend)	39,736	39,736
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000341 (Dividend)	2,891,003	2,891,003
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000363 (Dividend)	1,814,451	1,814,451
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000410 (Dividend)	905,755	905,755
	Social Islami Bank PLC., Sylhet Br., CD, A/C No. 0061330013121	-	-
	Meghna Bank PLC., Motijheel Br., CD, A/C No. 1103111000000817	390,237	390,237
	Bengal Commercial Bank PLC., Corp. Br., SND, A/C No. 10013010000081	1,221	161,132
	Total	<u>30,984,702</u>	<u>25,743,763</u>

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

19.02 Cash Available on BO A/C at year ended:

Baraka Securities Limited	2,984	22,578
Total	2,984	22,578

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.

19.A Consolidated Cash & Cash Equivalents:

This balance represents:

Baraka Patenga Power Limited	32,618,274	26,487,167
Baraka Shikalbaha Power Limited	356,375,326	221,196,230
Karnaphuli Power Limited	136,588,069	267,000,679
Baraka Securities Limited	32,353,835	34,392,890
	557,935,504	549,076,966
Less: Inter Company Adjustment during the period	(2,984)	(22,578)
Total	557,932,520	549,054,388

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

20.00 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.	
		30-09-2025	30-06-2025	30-09-2025	30-06-2025
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%	0.00%	-	-
07	Afzal Rashid Chowdhury	0.61%	0.61%	10,500,000	10,500,000
08	Other Shareholders	64.24%	64.24%	1,111,402,380	1,111,402,380
Total		100.00%	100.00%	1,729,954,880	1,729,954,880

20.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

21.00 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.

21.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

22.00 Retained Earnings:

This is made-up as follows:

Opening Balance

1,132,450,017

1,151,182,254

Add: Net Profit/(Loss) during the period/year

6,521,823

15,866,861

Less: Payment of Cash Dividend during the year

-

(34,599,098)

Closing Balance

1,138,971,840

1,132,450,017

Add: Prior Year Adjustment (Note: 55)

-

-

Closing Balance (Re-stated)

1,138,971,840

1,132,450,017

22.A Consolidated Retained Earnings:

This is made-up as follows:

Opening Balance

1,639,090,740

1,436,184,568

Add: Net Profit/(Loss) during the period/year

114,103,349

237,505,270

Less: Payment of Cash Dividend during the year

-

(34,599,098)

Closing Balance

1,753,194,089

1,639,090,740

Add: Prior Year Adjustment

-

-

Closing Balance (Re-stated)

1,753,194,089

1,639,090,740

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
23.00 Non-Controlling Interest:			
	This is made-up as follows:		
	Opening Balance	1,998,409,892	1,841,181,663
	Prior year Adjustment	-	-
	Issue of Share Capital of Baraka Securities Limited	-	-
	Issue of Share Capital of Baraka Shikalbaha Power Limited	-	-
	Issue of Share Capital of Karnaphuli Power Limited	-	-
	Increase/(Decrease) in Fair Value	(3,473,136)	(4,121,095)
	Add: Addition during the year (Note:23.01)	103,116,025	273,069,324
		2,098,052,781	2,110,129,892
	Less: Payment of Dividend for 2022-2023 & 2021-2022		(111,720,000)
	Closing Balance	2,098,052,781	1,998,409,892
23.01 Non-Controlling Interest for the year:			
	This balance represents:		
	Baraka Shikalbaha Power Limited [49% Profit/(Loss)]	16,280,422	76,027,135
	Karnaphuli Power Limited [49% Profit/(Loss)]	83,187,465	203,994,831
	Non-Controlling Interest Reduce due to Issue of Share	-	-
	Baraka Securities Limited [47.333333% Profit/(Loss)]	3,648,138	(6,952,642)
	Non-Controlling Interest for the year	103,116,025	273,069,324
24.A Preference Share (Redeemable)-Non Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	65,000,000	112,000,000
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	65,000,000	112,000,000
24.B Preference Share (Redeemable)-Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	314,000,000	324,000,000
	Karnaphuli Power Limited	280,000,000	280,000,000
	Baraka Securities Limited	-	-
	Total	594,000,000	604,000,000
25.00 Term Loan:			
	This balance represents:		
	Non-Current Maturity:		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN142981002	-	-
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	-	-
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650001	157,344,895	165,998,161
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650501	100,232,792	104,226,573
	Trust Bank PLC., Sylhet Br., A/C No. 002-06760000132 & 002-06760000114	-	14,989,392
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	18,695,224	30,601,626
	IPDC Finance PLC.	122,367,766	137,330,215
	Sub Total	398,640,677	453,145,967
	Current Maturity:		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN142981002	69,518,141	132,515,833
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	27,223,266	53,386,252
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650001	129,358,458	124,197,676
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650501	79,582,642	77,980,972
	Trust Bank PLC., Sylhet Br., A/C No. 002-06760000132 & 002-06760000114	115,175,029	124,464,239
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	79,582,654	74,848,554
	IPDC Finance PLC.	80,253,452	78,587,732
	Accrued Interest	15,251,323	19,118,705
	Sub Total	595,944,965	685,099,963
	Grand Total	994,585,642	1,138,245,930

Notes	Particulars			Amount in Taka	
				September 30, 2025	June 30, 2025
	Particulars	UCBL & TBL (IPFF Loan)	TBL (PFI Loan)	UCBL Reschedule (RS) & TBL (Take Over)	Lanka Bangla Finance Ltd and IPDC Finance Ltd.
	Interest Rate	6 months SOFR + 30 Basis Point + 2.0% p.a.	TBL 14.00%	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)	5 years	UCBL RS - 03 years TBL - 08 years	05 years both for Lanka & IPDC
	Purpose	To Develop and Implement Project		To take over Other Bank & NBFIL Loan	Conversion from STL to Term Loan
	Repayment Amount	5.50 crore/qua. (appx.)	1.89 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	30-Oct-2025	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 over the other bank finance with existing security package.

25.A Consolidated Term Loan-Non Current Maturity:

This balance represents:

Baraka Patenga Power Limited	398,640,677	453,145,967
Baraka Shikalbaha Power Limited	1,399,900,484	1,501,414,723
Karnaphuli Power Limited	2,318,554,811	2,626,489,594
Baraka Securities Limited	2,561,965	3,399,212
Total	4,119,657,937	4,584,449,496

25.B Consolidated Term Loan-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	595,944,965	685,099,963
Baraka Shikalbaha Power Limited	3,798,932,776	3,686,938,974
Karnaphuli Power Limited	778,725,878	506,687,224
Baraka Securities Limited	3,415,954	3,399,212
Total	5,177,019,573	4,882,125,373

26.00 Lease Liabilities:

This balance represents:

Non-Current Maturity:

Motor Vehicle (Note- 26.01)	6,412,238	7,003,440
Sub Total	6,412,238	7,003,440

Current Maturity:

Motor Vehicle (Note- 26.01)	2,157,088	2,046,058
Sub Total	2,157,088	2,046,058
Grand Total	8,569,326	9,049,498

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025

26.01 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 Amount	2,281,650	1,806,000	3,000,000	2,500,000	1,553,000
Rate	15.00%	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	53,513	49,537	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	30-09-2025			30-06-2025
	Future Minimum Lease Payment	Interest	Present Value of Minimum Lease Payment	Present Value of Minimum Lease Payment
Not Later than 1 year	3,250,044	1,092,956	2,157,088	2,046,058
Later than 1 year but not later than 5 years	7,728,770	1,316,532	6,412,238	7,003,440
Later than 5 years	-	-	-	-
Total Obligation under Finance Lease	10,978,814	2,409,488	8,569,326	9,049,498

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

This balance represents:

Baraka Patenga Power Limited	6,412,238	7,003,440
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	67,030	265,144
Total	6,479,268	7,268,584

26.B Consolidated Finance Lease Liability-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	2,157,088	2,046,058
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	1,916,911	2,319,760
Total	4,073,999	4,365,818

27.00 Provision for Gratuity:

This is made-up as follows:

Opening Balance	19,463,313	9,524,175
Add: Addition during the year	-	9,939,138
	19,463,313	19,463,313
Less: Paid during the year	-	-
Closing Balance	19,463,313	19,463,313

27.A Consolidated Provision for Gratuity:

This balance represents:

Baraka Patenga Power Limited	19,463,313	19,463,313
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	19,463,313	19,463,313

28.00 Other Financial Facility:

This balance represents:

Short Term Working Capital Facility	332,474,113	266,330,461
Total	332,474,113	266,330,461

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
28.A Consolidated Other Financial Facility:			
	This balance represents:		
	Baraka Patenga Power Limited	332,474,113	266,330,461
	Baraka Shikalbaha Power Limited	4,374,330,011	3,564,414,498
	Karnaphuli Power Limited	3,245,941,480	3,649,172,639
	Baraka Securities Limited	-	-
	Total	7,952,745,604	7,479,917,598
29.00 Current Account with Related Parties (Payable):			
	This balance represents:		
	Baraka Power Limited	109,681,794	125,006,356
	Baraka Shikalbaha Power Limited	745,055,093	494,897,978
	Total	854,736,887	619,904,334
29.A Consolidated Current Account with Related Parties (Payable):			
	This balance represents:		
	Baraka Patenga Power Limited	854,736,887	619,904,334
	Baraka Shikalbaha Power Limited	325,400,403	471,185,516
	Karnaphuli Power Limited	91,987,560	81,978,822
		1,272,124,850	1,173,068,672
	Less: Inter Company Adjustment during the year	(749,953,740)	(494,897,978)
	Total	522,171,110	678,170,694
30.00 Provision for Income Tax:			
	This is made-up as follows:		
	Opening Balance	37,641,074	23,611,462
	Add: Addition during the year	50,000	14,029,612
		37,691,074	37,641,074
	Less: Adjusted/Paid during the year	-	-
	Closing Balance	37,691,074	37,641,074
30.A Consolidated Provision for Income Tax:			
	This balance represents:		
	Baraka Patenga Power Limited	37,691,074	37,641,074
	Baraka Shikalbaha Power Limited	35,731,811	33,678,798
	Karnaphuli Power Limited	3,582,776	6,791,597
	Baraka Securities Limited	11,622,189	11,004,001
	Total	88,627,850	89,115,470
31.00 Liabilities for Expenses:			
	This balance represents:		
	Audit Fees	287,500	287,500
	Salary & Allowances	6,882,629	7,085,484
	Directors Remuneration	891,000	891,000
	Income Tax Payable	-	-
	Utility Expenses	1,523,484	1,121,044
	Total	9,584,613	9,385,028
31.A Consolidated Liabilities for Expenses:			
	This balance represents:		
	Baraka Patenga Power Limited	9,584,613	9,385,028
	Baraka Shikalbaha Power Limited	8,120,429	7,430,125
	Karnaphuli Power Limited	10,152,847	7,904,341
	Baraka Securities Limited	545,966	638,205
	Total	28,403,855	25,357,699

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
32.00	Accounts Payables:		
	This balance represents:		
	Bureau Veritas Bangladesh Pvt. Ltd.	6,539	-
	Aquatrans lines	14,000	
	Re-automation & Embedded System	100,000	
	Sylora Link	-	1,130,095
	A.H Trading	-	536,476
	Gazi Wires Ltd.	-	31,648
	Liberty Inspection Bangladesh	12,178	12,178
	Pride Shipping Lines	5,984	5,984
	Liberty Associates Ltd	139,073	55,578
	South Eastern Tank Terminal	2,646,756	3,176,107
	CDZ Global Logistics	-	154,805
	Waterchem Technology	290,400	290,400
	SMA Engineering Company	109,378	109,378
	Total	3,324,308	5,502,649
	Aging Schedule of Accounts Payables		
	0-30 days	228,545	228,545
	30-180 days	2,566,412	4,744,753
	over 180 days	529,351	529,351
	Total	3,324,308	5,502,649
32.A	Consolidated Accounts Payables:		
	This balance represents:		
	Baraka Patenga Power Limited	3,324,308	5,502,649
	Baraka Shikalbaha Power Limited	23,051,926	21,667,271
	Karnaphuli Power Limited	14,987,708	21,405,961
	Baraka Securities Limited	40,483,923	30,342,040
		81,847,865	78,917,921
	Less: Inter Company Adjustment during the year	(2,984)	(22,578)
	Total	81,844,881	78,895,343
33.00	Unclaimed Dividend:		
	This balance represents:		
	Dividend for 2020-2021	-	-
	Dividend for 2021-2022	2,786,143	2,786,143
	Dividend for 2022-2023	1,775,142	1,775,142
	Dividend for 2023-2024	893,754	893,754
	Other Payable (net off Interest)	195,906	195,906
	Total	5,650,945	5,650,945
33.A	Consolidated Unclaimed Dividend:		
	This balance represents:		
	Baraka Patenga Power Limited	5,650,945	5,650,945
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	5,650,945	5,650,945
34.00	Other Liabilities:		
	This balance represents:		
	Suspense Account (IPO)	3,716	3,716
	Total	3,716	3,716
34.A	Consolidated Other Liabilities:		
	This balance represents:		
	Baraka Patenga Power Limited	3,716	3,716
	Baraka Shikalbaha Power Limited	14,077,679	4,406,634
	Karnaphuli Power Limited	19,100,491	12,295,012
	Baraka Securities Limited	109,704	2,480,262
		33,291,590	19,185,624
	Less: Inter Company Adjustment during the year	-	-
	Total	33,291,590	19,185,624

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
35.00 Revenue:			
	This balance represents:		
	Capacity Proceeds	158,750,259	154,703,475
	Variable Operational & Maintenance Proceeds	24,671,759	8,597,744
	Fuel Proceeds	809,764,415	270,866,836
	Total	993,186,433	434,168,055
	Reason for changes: Capacity proceeds increased during the reporting period mainly due to the higher exchange rate. Fuel proceeds also increased as a result of higher power supply demand compared to the corresponding period of the previous year.		
35.A Consolidated Revenue:			
	This balance represents:		
	Baraka Patenga Power Limited	993,186,433	434,168,055
	Baraka Shikalbaha Power Limited	1,310,416,306	1,873,495,386
	Karnaphuli Power Limited	1,242,579,209	1,839,460,993
	Baraka Securities Limited	5,306,992	7,197,440
		3,551,488,940	4,154,321,874
	Less: Inter Company Adjustment during the year	(5,470)	(52,462)
	Total	3,551,483,470	4,154,269,412
36.00 Cost of Revenue:			
	This balance represents:		
	Fuel Consumption	807,885,440	283,082,725
	Lubricant & Chemical Consumption	9,410,274	9,615,266
	Spare Parts Consumption	5,810,793	27,185,793
	Plant Electricity Bill	3,616,928	2,297,484
	Plant Salaries & Allowances	18,614,831	16,668,181
	Oil Carrying Expenses	-	70,000
	Insurance Premium	1,761,737	1,754,932
	Depreciation on Plant & Machinery	29,834,611	29,084,825
	Repair & Maintenances on Plant & Machinery	420,322	215,590
	Total	877,354,936	369,974,796
	* Lubricants & Chemical consists of Diesel, Lube oil, Caustic Soda, Grease, Coolnet water etc.		
36.A Consolidated Cost of Revenue:			
	This balance represents:		
	Baraka Patenga Power Limited	877,354,936	369,974,796
	Baraka Shikalbaha Power Limited	951,343,376	1,498,780,246
	Karnaphuli Power Limited	864,557,880	1,449,497,389
	Baraka Securities Limited	642,500	844,617
	Total	2,693,898,692	3,319,097,048
37.00 General & Administrative Expenses:			
	This balance represents:		
	Directors' Remuneration	2,673,000	2,643,300
	Group Office Common Salary	2,433,018	2,454,152
	Communication Expenses	126,864	86,420
	Travelling & Conveyance	279,953	312,314
	Utility Expenses	20,919	60,278
	Office Rent	736,979	325,307
	Vehicle Running Expenses	472,195	595,084
	General Repair & Maintenances	410,460	415,947
	Entertainment & Others	307,469	411,019
	Business Development Expenses	47,645	83,600
	Legal Fees & Professional Consultancy	-	52,500
	Fooding & Lodging	5,410	19,630
	Insurance Premium	183,820	162,978
	Uniform & Others	67,005	-
	Advertisement Expenses	183,710	-
	Annual Fees	1,200,810	1,406,813
	Annual Sports & Cultural Program	-	-
	AGM & EGM Expenses	-	-
	Education & Training	10,000	-
	Office Stationeries	56,240	30,972
	Gardening Expenses	-	-
	Rest House Keeping Expenses	247,999	271,032
	Meeting Attendance Fees	-	-
	RJSC Expenses	-	-
	Audit Fees	-	-

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
	Depreciation on Property, Plant & Equipment (Schedule-B)	7,596,587	7,592,319
	Depreciation on Right-of-use Assets (Motor Vehicle) (Schedule-BB)	749,786	420,000
	Total	17,809,869	17,343,665

* Group Office Common Salary has been distributed on Hourly basis.

37.A Consolidated General & Administrative Expenses:

This balance represents:

Baraka Patenga Power Limited	17,809,869	17,343,665
Baraka Shikalbaha Power Limited	25,515,014	25,171,602
Karnaphuli Power Limited	28,337,348	27,990,217
Baraka Securities Limited	2,763,678	2,861,547
Total	74,425,909	73,367,031

38.00 Other Income/(Loss):

This balance represents:

Foreign Exchange Gain/(Loss)

Foreign Procurement	(3,397,800)	(6,364,063)
Term Loan	(54,792)	(8,366,163)
Bank Interest	-	50,915
Realized Charges on BO Account	-	(550)
Gain/(Loss) from Capital Market	7,278	(174,747)
Total	(3,445,314)	(14,854,608)
Add: Prior Year Adjustment	-	-
Re-stated Total	(3,445,314)	(14,854,608)

38.A Consolidated Other Income:

This balance represents:

Baraka Patenga Power Limited (Re-stated)	(3,445,314)	(14,854,608)
Baraka Shikalbaha Power Limited (BSPL)	(773,455)	(70,917,041)
Karnaphuli Power Limited (KPL)	(10,018,540)	(120,734,487)
Baraka Securities Limited	3,979,925	(903,772)
	(10,257,384)	(207,409,908)
Less: Inter Company Adjustment during the year	18,179,332	18,778,921
Total (Re-stated)	7,921,948	(188,630,987)

39.00 Financial Expenses:

This balance represents:

Term Finance Expenses	27,046,876	29,634,678
Other Financial Expenses	59,913,966	46,218,232
Lease Financial Expense	332,339	241,609
Bank Charges & Commission	58,365	10,774
Bank Guarantee Expenses	652,945	652,945
Total	88,004,491	76,758,238
Add: Prior Year Adjustment	-	-
Re-stated Total	88,004,491	76,758,238

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
39.A Consolidated Financial Expenses:			
	This balance represents:		
	Baraka Patenga Power Limited (Re-stated)	88,004,491	76,758,238
	Baraka Shikalbaha Power Limited	297,506,097	265,348,830
	Karnaphuli Power Limited	169,894,014	204,752,113
	Baraka Securities Limited	115,058	201,164
		<u>555,519,660</u>	<u>547,060,345</u>
	Less: Inter Company Adjustment during the year	18,179,332	18,778,921
	Total (Re-stated)	<u>573,698,992</u>	<u>565,839,266</u>

40.00 Provision (made)/Released for Diminution in Value of Investments:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	(2,370,558)	1,238,723
Total	<u>(2,370,558)</u>	<u>1,238,723</u>

41.00 Income Tax Expenses:

This balance represents:

Income Tax Expenses on Other Income	50,000	165,274
Income Tax Expenses on Capital Gain	-	-
Income Tax Expenses on Dividend Income	-	-
Total	<u>50,000</u>	<u>165,274</u>

Calculation of Current Tax is stated in Annexure-1.

41.A Consolidated Income Tax Expenses:

This balance represents:

Baraka Patenga Power Limited	50,000	165,274
Baraka Shikalbaha Power Limited	2,053,013	6,031,398
Karnaphuli Power Limited	1,091	-
Baraka Securities Limited	428,905	700,855
Total	<u>2,533,009</u>	<u>6,897,527</u>

42.00 Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(A)	6,521,823	(44,928,526)
Weighted Average Number of Ordinary Shares	(B)	172,995,488	172,995,488
Earnings per Share (EPS) (Per Share @ Tk. 10)	(C=A/B)	<u>0.04</u>	<u>(0.26)</u>

Reason for Changes: Significant increase in Basic EPS at the end of the period due to a significant increase in revenue as a result of higher power supply demand compared to the corresponding period of the previous year.

42.A Consolidated Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(A)	114,103,349	(22,702,532)
Weighted Average Number of Ordinary Shares	(B)	172,995,488	172,995,488
Consolidated Earnings Per Share (EPS) (Per Share @	(C=A/B)	<u>0.66</u>	<u>(0.13)</u>

Reason for Changes: Consolidated EPS has significantly increased at the end of the period due to a substantial rise in the profits of its subsidiaries as a result of decrease of foreign exchange loss compared to the same period of the previous year.

42.01 Weighted Average Number of Ordinary Shares Outstanding:

The weighted average number of ordinary shares outstanding during the year is the number of ordinary shares

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 September 30, 2025	172,995,488	-	-	172,995,488

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024

42.02 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.

		September 30, 2025	June 30, 2025
43.00 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		(6,244)	2,788
Retained Earnings		1,138,971,840	1,132,450,017
Total Shareholders' Equity	(A)	4,331,117,811	4,324,605,020
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)	25.04	25.00

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

43.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		(38,956,911)	(35,338,453)
Retained Earnings		1,753,194,089	1,639,090,740
Total Shareholders' Equity	(A)	4,906,389,393	4,795,904,502
Total Number of Ordinary Shares	(B)	172,995,488	172,995,488
Consolidated Net Assets Value (NAV) Per Share (Per	(C=A/B)	28.36	27.72

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

44.00 Cash Flows from Operating Activities (Indirect Method):

	Period Ended	
	01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
Net Profit after Tax	6,521,823	(44,928,526)
Deprecation on PPE as Non Cash Expenses	37,431,198	36,677,144
Deprecation on Right-of-Use-Assets as Non-Cash Expenses	749,786	420,000
Income generated from Investing Activity	(7,278)	175,297
Non Cash Income	7,618,938	7,268,682
Non Cash Expenses	66,062,718	18,778,921
(Increase)/Decrease of Accounts Receivable	(603,626,037)	64,627,416
(Increase)/Decrease of Other Receivable (Note-44.01)	-	-
(Increase)/Decrease of Inventories	372,343,340	(176,962,020)
Purchase of Inventory through Other Financing Facility	(68,470,322)	335,161,649
(Increase)/Decrease of Advance, Deposits and Prepayment for Operational Activities (Note-44.02)	39,642,179	9,415,449
Increase/(Decrease) of Accounts Payable	(2,178,341)	2,114,183
Increase/(Decrease) of Liabilities for Expenses	199,585	(30,874)
Increase/(Decrease) of Provision for Income Tax	50,000	165,274
Increase/(Decrease) of Provision for Finance Cost	(3,867,382)	753,288
Increase/(Decrease) of Provision for Gratuity	-	-
Increase/(Decrease) of Provision for WPPF	-	-
Increase/(Decrease) of Lease Liability (Note-44.03)	-	(1,162,741)
Net Cash Flows From Operation Activities	(147,529,793)	252,473,142

44.01 (Increase)/Decrease of Other Receivable:

(Increase)/Decrease of Other Receivable		-
(Increase)/Decrease for Transaction with Subsidiary		-
Total	-	-

44.02 (Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:

(Increase)/Decrease of Advances, Deposits and Pre-payments	39,612,179	9,415,449
(Increase)/Decrease for PPE	(30,000)	-
Total	39,642,179	9,415,449

44.03 Increase/(Decrease) of Lease Liability:

Increase/(Decrease) of Lease Liability	(480,172)	(1,361,682)
Increase of Lease Liability for Non Operational Purpose	(480,172)	(198,941)
Total	-	(1,162,741)

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
44.A	Consolidated Cash Flows from Operating Activities (Indirect Method):		
	Net Profit after Tax	217,219,374	(801,170)
	Deprecation on PPE as Non Cash Expenses	156,553,934	154,651,945
	Deprecation on Right-of-Use Assets as Non-Cash Expenses	2,872,498	950,678
	Amortization on Intangible Assets	113,050	42,175
	Other Income from Investing Activities	17,797,921	1,316,398
	Non Cash Other Income	(51,940,153)	109,784,684
	Non Cash Financial Expenses	240,733,913	199,809,792
	(Increase)/Decrease of Deferred Tax Assets	(189,284)	(503,587)
	(Increase)/Decrease of Accounts Receivable (Note-44.A.01)	(1,645,589,594)	(2,857,896,443)
	(Increase)/Decrease of Other Receivable (Note-44.A.02)	-	-
	(Increase)/Decrease of Inventories	950,188,987	579,854,483
	Purchase of Inventory through Other Financing Facility	(40,179,414)	(369,040,927)
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note-43.A.03)	48,148,631	68,933,266
	Increase/(Decrease) of Accounts Payable (Note-44.A.04)	823,393	12,636,418
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	3,046,156	129,720
	Increase/(Decrease) of Provision for Income Tax	(487,620)	3,487,396
	Increase/(Decrease) of Provision for Finance Expenses	(3,867,382)	753,288
	Increase/(Decrease) of Provision for Gratuity	-	-
	Increase/(Decrease) of Other Liabilities (Note-44.A.05)	16,218,956	1,238,723
	Increase/(Decrease) of Lease Liability (Note-44.A.06)	(600,963)	(5,694,681)
	Net Cash Flows From Operation Activities	(89,137,597)	(2,100,347,842)
		-	-
44.A.01	(Increase)/Decrease of Accounts Receivable:		
	(Increase)/Decrease of Accounts Receivables	(1,645,589,594)	(2,857,896,443)
	Non Cash Adjustment	-	-
	Total	(1,645,589,594)	(2,857,896,443)
44.A.02	(Increase)/Decrease of Other Receivable:		
	(Increase)/Decrease of Other Receivables	-	-
	(Increase)/Decrease for Non-Operating Activities	-	-
	Total	-	-
44.A.03	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:		
	(Increase)/Decrease of Advances, Deposits and Pre-payments	50,399,631	68,933,266
	(Increase)/Decrease for PPE	2,251,000	-
	Total	48,148,631	68,933,266
44.A.04	Increase/(Decrease) of Accounts Payable for Operational Activities:		
	Increase/(Decrease) of Accounts Payable	2,949,538	14,316,832
	Increase/(Decrease) for Non Operational Purpose	2,126,145	-
	Total	823,393	14,316,832
44.A.05	(Increase)/decrease of Others Liabilities:		
	(Increase)/Decrease of Others Liabilities	14,105,966	8,198,829
	Increase/(Decrease) against Non-Operating Purpose	(2,112,990)	6,960,106
	Issue of Share	-	-
	Total	16,218,956	1,238,723
44.A.06	Increase/(Decrease) of Lease Liability:		
	Increase/(Decrease) of Lease Liability	(1,081,135)	(5,893,622)
	Increase of Lease Liability for Non-Operational Purpose	(480,172)	(198,941)
	Total	(600,963)	(5,694,681)
45.00	Net Operating Cash Flows Per Share (NOCFPS):		
	Cash Generated from Operating Activities (A)	(147,529,793)	252,473,142
	Total Number of Ordinary Shares (B)	172,995,488	172,995,488
	Net Operating Cash Flows Per Share (NOCFPS) (Per (C=A/B))	(0.85)	1.46
	Reason for Changes: NOCFPS has decreased due to a lesser amount received from the customer, compared to the same period of the previous year.		
45.A	Consolidated Net Operating Cash Flows Per Share (NOCFPS):		
	Cash Generated from Operating Activities (A)	(89,137,597)	(2,100,347,842)
	Total Number of Ordinary Shares (B)	172,995,488	172,995,488
	Consolidated Net Operating Cash Flows Per Share (C=A/B)	(0.52)	(12.14)
	Reason for Changes: Consolidated NOCFPS has increased due to a lesser amount payment to supplier, compared to the same period of the previous year of its subsidiaries.		

56.00 General Disclosures:

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

57.00 Events after Reporting Period:

- a. The board of Directors at its meeting held on October 28, 2025 has proposed cash dividend @ 2.00% (i.e Tk 0.20 per share of Tk. 10 each) on paid-up capital of tk. 1,729,954,880 amounting dividend of Tk. 34,599,097.60 for the year ended on June 30, 2025. Dividend is subject to approve by the shareholders at the forthcoming Annual General meeting (AGM) of the company.

Calculation of Current Tax for the 1st Quarter ended September 30, 2025:

Annexure-1

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Bank Interest	-		-	-	-
Dividend Income	-		-		-
a. Total					-

b.	Advance Income Tax Addition (120, 153)				50,000
c.	Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4] (b & c)				50,000
d.	Add: Capital Gain on Marketable Securities	7,278	10%		-
	Income Tax Expenses (Current year)				50,000
e.	Under/Over Provision for previous Assessment year				-
	Income Tax Expenses (Prior year)				-

-