

## **Consolidated & Separate Financial Statements (Un-Audited)**

as on and for the half year ended December 31, 2025



B P P L

**Baraka Patenga Power Limited**

Khairun Bhaban (6th floor), Mirboxtola, Sylhet

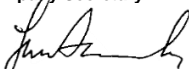
**Baraka Patenga Power Limited and It's Subsidiary**  
**Consolidated Statement of Financial Position (Un-Audited)**  
as at December 31, 2025

Particulars	Notes	Amount in Taka	
		As on	As on
		December 31, 2025	June 30, 2025
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	4.A	14,022,239,050	14,330,568,672
Intangible Assets	5.00	410,550	494,900
Right-of-Use Assets	6.A	11,099,223	13,660,151
Capital Work-in-Progress	7.00	111,337,244	109,959,173
Deferred Tax Assets	8.00	1,466,232	1,011,070
Goodwill on Acquisition of Subsidiary	9.00	1,768,182	1,768,182
<b>Total Non-Current Assets</b>		<b>14,148,320,481</b>	<b>14,457,462,148</b>
<b>Current Assets</b>			
Inventories	11.A	2,242,797,284	2,720,088,136
Investment in Other Companies	12.00	383,000,000	383,000,000
Investment in Marketable Securities	13.A	66,491,739	90,961,056
Advances, Deposits & Pre-payments	14.A	809,663,514	829,104,360
Accounts Receivables	15.A	6,622,303,416	6,062,549,919
Other Receivables	16.A	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	17.A	84,793,707	213,412,553
Short Term Investment	18.A	121,932,513	119,715,478
Cash & Cash Equivalents	19.A	671,515,701	549,054,388
<b>Total Current Assets</b>		<b>11,013,566,187</b>	<b>10,978,954,203</b>
<b>TOTAL ASSETS</b>		<b>25,161,886,668</b>	<b>25,436,416,351</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Shareholders' Equity</b>			
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		(44,231,190)	(35,338,453)
Retained Earnings	22.A	1,851,949,721	1,639,090,740
		<b>4,999,870,746</b>	<b>4,795,904,502</b>
Non-Controlling Interest	23.00	2,270,146,699	2,050,545,892
<b>Total Equity</b>		<b>7,270,017,445</b>	<b>6,846,450,394</b>
<b>Non-Current Liabilities</b>			
Preference Share (Redeemable)-Non Current Maturity	24.A	45,000,000	112,000,000
Term Loan-Non Current Maturity	25.A	6,440,394,030	4,584,449,496
Finance Lease Liability-Non Current Maturity	26.B	6,892,410	7,268,584
Provision for Gratuity	27.A	19,463,313	19,463,313
<b>Total Non-Current Liabilities</b>		<b>6,511,749,753</b>	<b>4,723,181,393</b>
<b>Current Liabilities</b>			
Preference Share (Redeemable)-Non Current Maturity	24.B	559,000,000	604,000,000
Term Loan-Current Maturity	25.B	1,907,392,744	4,882,125,373
Finance Lease Liability-Current Maturity	26.B	2,517,742	4,365,818
Other Financial Facility	28.A	7,920,510,107	7,479,917,598
Current Account with Related Parties (Payable)	29.A	741,638,858	678,170,694
Provision for Income Tax	30.A	95,424,330	89,115,470
Liabilities for Expenses	31.A	32,688,686	25,357,699
Accounts Payables	32.A	55,057,138	78,895,343
Unclaimed Dividend	33.A	5,559,058	5,650,945
Other Liabilities	34.A	60,330,807	19,185,624
<b>Total Current Liabilities</b>		<b>11,380,119,470</b>	<b>13,866,784,564</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>25,161,886,668</b>	<b>25,436,416,351</b>
<b>Net Assets Value Per Share (NAVPS)</b>	43.A	<b>28.90</b>	<b>27.72</b>

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

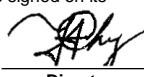
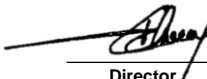
The financial statements were approved by the Board of directors on January 29, 2026 and were signed on its

  
**Company Secretary**

  
**Managing Director**

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

  
**Chief Financial Officer**

  
**Director**  
  
**Director**


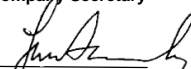
Dated: Dhaka  
January 29, 2026

**Baraka Patenga Power Limited and It's Subsidiary**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**  
for the half year ended December 31, 2025


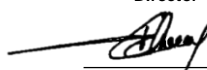
Particulars	Notes	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	35.A	6,316,482,312	6,877,378,585	2,764,998,842	2,723,109,173
Cost of Revenue	36.A	(4,521,964,849)	(5,145,677,175)	(1,828,066,157)	(1,826,580,127)
<b>Gross Profit/(Loss)</b>		<b>1,794,517,463</b>	<b>1,731,701,410</b>	<b>936,932,685</b>	<b>896,529,046</b>
General & Administrative Expenses	37.A	(151,742,501)	(145,057,247)	(77,316,592)	(71,690,216)
<b>Operating Profit/(Loss)</b>		<b>1,642,774,962</b>	<b>1,586,644,163</b>	<b>859,616,093</b>	<b>824,838,830</b>
Other Income/(Loss)	38.A	(37,616,573)	(185,034,725)	(45,538,521)	3,596,262
Financial Expenses	39.A	(1,122,099,415)	(1,359,881,231)	(548,400,423)	(794,041,965)
<b>Profit before Provision</b>		<b>483,058,974</b>	<b>41,728,207</b>	<b>265,677,149</b>	<b>34,393,127</b>
Provision (Made)/Released for Diminution in Value of Investments	40.00	1,573,428	(1,570,564)	(797,130)	(331,841)
<b>Net Profit/(Loss) before Tax</b>		<b>484,632,402</b>	<b>40,157,643</b>	<b>264,880,019</b>	<b>34,061,286</b>
Income Tax Expenses	41.A	(9,063,611)	(24,014,636)	(6,530,602)	(17,117,109)
Prior year Income Tax Expenses		-	-	-	-
<b>Net Profit/(Loss) after Tax</b>		<b>475,568,791</b>	<b>16,143,007</b>	<b>258,349,417</b>	<b>16,944,177</b>
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		(17,402,642)	(10,783,006)	(10,311,048)	(12,942,772)
<b>Total Comprehensive Income/(Loss) for the year</b>		<b>458,166,149</b>	<b>5,360,001</b>	<b>248,038,369</b>	<b>4,001,405</b>
<b>Profit Attributable to</b>					
Owners of the Company		247,458,079	(21,572,661)	258,349,417	1,129,871
Non-controlling Interest	23.01	228,110,712	37,715,668	-	15,814,306
<b>Total Profit Attributable</b>		<b>475,568,791</b>	<b>16,143,007</b>	<b>258,349,417</b>	<b>16,944,177</b>
<b>Comprehensive Income Attributable to</b>					
Owners of the Company		238,565,342	(27,044,307)	253,075,138	(5,459,672)
Non-controlling Interest		219,600,807	32,404,308	(5,036,769)	9,461,077
<b>Total Comprehensive Income Attributable</b>		<b>458,166,149</b>	<b>5,360,001</b>	<b>248,038,369</b>	<b>4,001,405</b>
<b>Earnings per Share (EPS)</b>	42.A	<b>1.43</b>	<b>(0.12)</b>	<b>0.77</b>	<b>0.01</b>

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

The financial statements were approved by the Board of directors on January 29, 2026 and were signed on its behalf by:

  
**Company Secretary**  
  
**Managing Director**

  
**Chief Financial Officer**

  
**Director**  
  
**Director**

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

Dated: Dhaka  
January 29, 2026

**Baraka Patenga Power Limited and It's Subsidiary**  
**Consolidated Statement of Changes in Equity (Un-Audited)**  
**for the half year ended December 31, 2025**

Particulars	Equity Attributable to Owners of the Company					Amount in Taka	
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
<b>Balance as on 01-07-2025</b>	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	-	-	(8,892,737)	-	(8,892,737)	(8,509,905)	(17,402,642)
Net Profit/(Loss) during the year	-	-	-	247,458,079	247,458,079	228,110,712	475,568,791
Payment of Cash Dividend @ 2% for the year 2024-2025	-	-	-	(34,599,098)	(34,599,098)	-	(34,599,098)
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	-	-
Issue of Share Capital	-	-	-	-	-	-	-
<b>Balance as on 31-12-2025</b>	<b>1,729,954,880</b>	<b>1,462,197,335</b>	<b>(44,231,190)</b>	<b>1,851,949,721</b>	<b>4,999,870,746</b>	<b>2,270,146,699</b>	<b>7,270,017,445</b>

Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
<b>Balance as on 01-07-2024</b>	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	-	-	(11,824,875)	-	(11,824,875)	1,041,869	(10,783,006)
Payment of Cash Dividend @ 2% for the year 2023-2024	-	-	-	(34,599,098)	(34,599,098)	-	(34,599,098)
Net Profit/(Loss) during the period	-	-	-	(21,572,661)	(21,572,661)	126,943,549	105,370,888
<b>Balance as on 31-12-2024</b>	<b>1,729,954,880</b>	<b>1,462,197,335</b>	<b>(42,937,798)</b>	<b>1,380,012,809</b>	<b>4,529,227,226</b>	<b>1,969,167,081</b>	<b>6,498,394,307</b>
Balance as on 01-01-2025	1,729,954,880	1,462,197,335	(42,937,798)	1,380,012,809	4,529,227,226	1,969,167,081	6,498,394,307
Net Profit/(Loss) during the period				259,077,931	259,077,931	146,125,775	405,203,706
Increase/(Decrease) in Fair Value			7,599,345		7,599,345	(5,162,964)	2,436,381
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	(59,584,000)	(59,584,000)
Issue of Share Capital	-	-	-	-	-	-	-
<b>Balance as on 30-06-2025</b>	<b>1,729,954,880</b>	<b>1,462,197,335</b>	<b>(35,338,453)</b>	<b>1,639,090,740</b>	<b>4,795,904,502</b>	<b>2,050,545,892</b>	<b>6,846,450,394</b>

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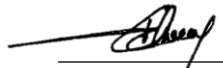
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**Chief Financial Officer**

  
**Director**  
  
**Director**

Dated: Dhaka  
January 29, 2026

**Baraka Patenga Power Limited and It's Subsidiary**  
**Consolidated Statement of Cash Flows (Un-Audited)**  
**for the half year ended December 31, 2025**

Particulars	Notes	Amount in Taka		Amount in Taka	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
<b>A. Cash Flow from Operating Activities:</b>					
Cash Receipts from Customer		5,758,195,162	5,557,880,876	3,852,831,956	4,274,473,771
Cash Receipts from Others		6,167,700	2,937,379	6,153,455	2,554,838
Cash Received/(Paid) from/to Clients		(18,465,778)	32,758,907	(11,582,402)	21,734,421
Cash Paid to Suppliers		(3,732,037,599)	(5,715,364,122)	(2,126,478,666)	(2,749,819,295)
Cash Paid to Others		(149,272,827)	(154,389,697)	(70,806,073)	(79,927,591)
Change in Foreign Exchange Transactions		(14,191,460)	(113,083,355)	22,635,889	(35,867,316)
<b>Cash Generated/(used) from Operating Activities</b>		<b>1,850,395,198</b>	<b>(389,260,012)</b>	<b>1,672,754,159</b>	<b>1,433,148,828</b>
Income Tax Paid		(5,736,967)	(7,147,053)	(1,952,652)	(1,945,616)
Financial Expenses		(1,014,911,786)	(978,699,424)	(751,917,465)	(705,961,859)
<b>Net Cash from Operating Activities</b>		<b>829,746,445</b>	<b>(1,375,106,489)</b>	<b>918,884,042</b>	<b>725,241,353</b>
<b>B. Cash Flow from Investing Activities:</b>					
Acquisition of PPE		(4,043,569)	(11,404,842)	(3,263,981)	(8,918,995)
Fixed Deposit Receipt (FDR)		(2,217,035)	-	(2,217,035)	-
Dividend Received		-	-	-	-
Investment in Other Companies		-	-	-	-
Investment in Marketable Securities		12,498,677	3,506,785	8,559,547	1,086,341
<b>Net Cash Generated/(Used) from Investing Activities</b>		<b>6,238,073</b>	<b>(7,898,057)</b>	<b>3,078,531</b>	<b>(7,832,654)</b>
<b>C. Cash Flow from Financing Activities:</b>					
Term Loan Received/ (Repayment)		(1,103,724,030)	582,192,053	(821,854,907)	952,357,609
Dividend Paid		(91,887)	(118,613)	(91,887)	(112,748)
Dividend Paid to MI		-	-	-	-
Short Term Loan		288,715,736	(441,499,319)	(190,067,699)	(2,074,399,737)
Current Account With Related Parties		214,520,462	436,109,419	259,118,009	112,181,809
Lease Finance		(964,895)	3,503,676	(484,723)	3,702,617
Repayment of Preference Share Capital		(112,000,000)	(20,000,000)	(55,000,000)	(20,000,000)
Issue of Share Capital		-	-	-	-
Issue of Share Capital to Minority Shareholders		-	-	-	-
<b>Net Cash Generated/(used) from Financing Activities</b>		<b>(713,544,614)</b>	<b>560,187,216</b>	<b>(808,381,207)</b>	<b>(1,026,270,450)</b>
<b>Net Cash Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>122,439,904</b>	<b>(822,817,330)</b>	<b>113,581,366</b>	<b>(308,861,751)</b>
<b>Cash and Cash Equivalent at the Beginning of the period</b>		<b>549,076,966</b>	<b>977,996,096</b>	<b>557,935,504</b>	<b>464,040,517</b>
<b>Cash and Cash Equivalents at the End of the period</b>		<b>671,516,870</b>	<b>155,178,766</b>	<b>671,516,870</b>	<b>155,178,766</b>
<b>The above Balance Consists of the followings:</b>					
Cash in Hand		1,874,673	2,121,226	1,874,673	2,121,226
Cash at Bank		668,145,454	152,400,691	668,145,454	152,400,691
Cash Available on BO A/C at year ended		1,496,743	656,849	1,496,743	656,849
<b>Total</b>		<b>671,516,870</b>	<b>155,178,766</b>	<b>671,516,870</b>	<b>155,178,766</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	45.A	<b>4.80</b>	<b>(7.95)</b>	<b>5.31</b>	<b>4.19</b>

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**Company Secretary**

  
**Chief Financial Officer**

  
**Director**  
  
**Director**

  
**Managing Director**

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

Dated: Dhaka  
January 29, 2026

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

Particulars	Freehold Assets								Schedule-A
	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
<b>Rate of Depreciation</b>	<b>0.00%</b>	<b>10.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>6.67%</b>	<b>20.00%</b>	<b>3.00%</b>	
<b>Cost:</b>									
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)
<b>Balance as at June 30, 2025</b>	<b>967,352,106</b>	<b>4,340,344</b>	<b>38,905,632</b>	<b>10,417,042</b>	<b>11,614,277</b>	<b>2,142,037,843</b>	<b>22,251,932</b>	<b>15,592,356,036</b>	<b>18,789,275,212</b>
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	-	-	-	-	-	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>967,352,106</b>	<b>4,340,344</b>	<b>38,978,132</b>	<b>10,417,042</b>	<b>11,614,277</b>	<b>2,142,037,843</b>	<b>22,251,932</b>	<b>15,592,356,036</b>	<b>18,789,347,712</b>
<b>Accumulated Depreciation:</b>									
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)
<b>Balance as at June 30, 2025</b>	<b>-</b>	<b>3,473,992</b>	<b>34,996,525</b>	<b>8,406,362</b>	<b>9,833,125</b>	<b>978,973,162</b>	<b>15,495,413</b>	<b>3,353,308,078</b>	<b>4,404,486,657</b>
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	-	161,338	865,959	543,717	30,237,589	127,932,374	1,120,922	233,949,501	394,811,400
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>-</b>	<b>3,635,330</b>	<b>35,862,484</b>	<b>8,950,079</b>	<b>40,070,714</b>	<b>1,106,905,536</b>	<b>16,616,335</b>	<b>3,587,257,579</b>	<b>4,799,298,057</b>
<b>Written Down Value (WDV)</b>									
<b>Balance as at June 30, 2025</b>	<b>967,352,106</b>	<b>866,352</b>	<b>3,909,107</b>	<b>2,010,680</b>	<b>1,781,152</b>	<b>1,163,064,681</b>	<b>6,756,519</b>	<b>12,239,047,958</b>	<b>14,384,788,555</b>
<b>Balance as at December 31, 2025</b>	<b>967,352,106</b>	<b>705,014</b>	<b>3,115,648</b>	<b>1,466,963</b>	<b>(28,456,437)</b>	<b>1,035,132,307</b>	<b>5,635,597</b>	<b>12,005,098,457</b>	<b>13,990,049,655</b>

Allocation of Depreciation:	December 31, 2025	June 30, 2025	
Cost of Sales	235,070,423	469,955,436	(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)
General & Administrative Expenses	159,740,977	147,729,812	(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses).
<b>Total</b>	<b>394,811,400</b>	<b>617,685,248</b>	

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

			Schedule-AA
Particulars	Back Office Software-UCAS	Inventory Software	Total
<b>Amortization Rate</b>	<b>20.00%</b>	<b>20.00%</b>	
<b>Cost:</b>			
Balance as on July 01, 2024	472,500	371,000	843,500
Add: Addition during the year	-	-	-
Less: Adjustment during the year	-	-	-
<b>Balance as at June 30, 2025</b>	<b>472,500</b>	<b>371,000</b>	<b>843,500</b>
Balance as on July 01, 2025	472,500	371,000	843,500
Add: Addition during the year	-	-	-
Less: Adjustment during the year	-	-	-
<b>Balance as at December 31, 2025</b>	<b>472,500</b>	<b>371,000</b>	<b>843,500</b>
<b>Accumulated Amortization:</b>			
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	-	-	-
<b>Balance as at June 30, 2025</b>	<b>126,000</b>	<b>222,600</b>	<b>348,600</b>
Balance as on July 01, 2025	126,000	222,600	348,600
Add: Charged during the year	47,250	37,100	84,350
Less: Adjustment during the year	-	-	-
<b>Balance as at December 31, 2025</b>	<b>173,250</b>	<b>259,700</b>	<b>432,950</b>
<b>Written Down Value (WDV)</b>			
<b>Balance as at June 30, 2025</b>	<b>346,500</b>	<b>148,400</b>	<b>494,900</b>
<b>Balance as at December 31, 2025</b>	<b>299,250</b>	<b>111,300</b>	<b>410,550</b>

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

				Schedule-AAA
Particulars	Right-of-Use Assets-Vehicle	Right-of-Use Assets-Office Space	Right-of-Use Assets-Storage Tank	Total
<b>Rate of Depreciation</b>	<b>20.00%</b>	<b>33.33%</b>	<b>33.33%</b>	
<b>Cost:</b>				
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	-	-	-	-
<b>Balance as at June 30, 2025</b>	<b>31,317,850</b>	<b>24,856,732</b>	<b>88,239,672</b>	<b>144,414,254</b>
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	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>31,317,850</b>	<b>24,856,732</b>	<b>88,239,672</b>	<b>144,414,254</b>
<b>Accumulated Depreciation:</b>				
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	-	-	-	-
<b>Balance as at June 30, 2025</b>	<b>20,487,983</b>	<b>22,026,448</b>	<b>88,239,672</b>	<b>130,754,103</b>
Balance as on July 01, 2025	20,487,983	22,026,448	88,239,672	130,754,103
Add: Charged during the year	1,499,572	1,061,356	-	2,560,928
Less: Adjustment during the year	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>21,987,555</b>	<b>23,087,804</b>	<b>88,239,672</b>	<b>133,315,031</b>
<b>Written Down Value (WDV)</b>				
<b>Balance as at June 30, 2025</b>	<b>10,829,867</b>	<b>2,830,284</b>	<b>-</b>	<b>13,660,151</b>
<b>Balance as at December 31, 2025</b>	<b>9,330,295</b>	<b>1,768,928</b>	<b>-</b>	<b>11,099,223</b>
<b>Allocation of Depreciation:</b>	<b>December 31, 2025</b>	<b>June 30, 2025</b>		
Cost of Sales	-	-		
General & Administrative Expenses	2,560,928	4,608,845		
<b>Total</b>	<b>2,560,928</b>	<b>4,608,845</b>		



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

Particulars	Notes	Amount in Taka	
		As on	As on
		December 31, 2025	June 30, 2025
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	4.00	2,811,668,985	2,884,959,305
Right-of-Use Assets	6.00	9,330,295	10,829,867
Investment in Subsidiary	10.00	1,613,600,000	1,613,600,000
<b>Total Non-Current Assets</b>		<b>4,434,599,280</b>	<b>4,509,389,172</b>
<b>Current Assets</b>			
Inventories	11.00	655,800,316	618,880,792
Investment in Marketable Securities	13.00	96,785	133,700
Advances, Deposits & Pre-payments	14.00	136,342,478	144,769,088
Accounts Receivables	15.00	1,708,042,324	1,060,906,443
Other Receivables	16.00	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	17.00	21,840,273	3,239,848
Short Term Investment	18.00	63,124,480	60,907,445
Cash & Cash Equivalents	19.00	152,770,340	26,487,167
<b>Total Current Assets</b>		<b>2,749,085,309</b>	<b>1,926,392,796</b>
<b>TOTAL ASSETS</b>		<b>7,183,684,589</b>	<b>6,435,781,968</b>
<b>EQUITY &amp; LIABILITIES</b>			
<b>Shareholders' Equity</b>			
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	(32,701)	2,788
Retained Earnings	22.00	1,107,613,058	1,132,450,017
<b>Total Shareholders' Equity</b>		<b>4,299,732,572</b>	<b>4,324,605,020</b>
<b>Non-Current Liabilities</b>			
Term Loan-Non Current Maturity	25.00	413,545,095	453,145,967
Lease Liability-Non Current Maturity	26.00	6,892,410	7,003,440
Provision for Gratuity	27.00	19,463,313	19,463,313
<b>Total Non-Current Liabilities</b>		<b>439,900,818</b>	<b>479,612,720</b>
<b>Current Liabilities</b>			
Term Loan-Current Maturity	25.00	433,695,038	685,099,963
Lease Liabilities-Current Maturity	26.00	1,192,193	2,046,058
Other Financial Facility	28.00	450,221,655	266,330,461
Current Account with Related Parties (Payable)	29.00	1,463,173,483	619,904,334
Provision for Income Tax	30.00	38,326,924	37,641,074
Liabilities for Expenses	31.00	9,237,942	9,385,028
Accounts Payable	32.00	8,042,092	5,502,649
Unclaimed Dividend	33.00	5,559,058	5,650,945
Other Liabilities	34.00	34,602,814	3,716
<b>Total Current Liabilities</b>		<b>2,444,051,199</b>	<b>1,631,564,228</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>7,183,684,589</b>	<b>6,435,781,968</b>
<b>Net Assets Value Per Share (NAVPS)</b>	43.00	<b>24.85</b>	<b>25.00</b>

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

The financial statements were approved by the Board of directors on January 29, 2026 and were

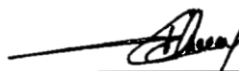
  
**Company Secretary**



**Chief Financial Officer**

  
**Director**

  
**Managing Director**

  
**Director**

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

Dated: Dhaka  
January 29, 2026

**Baraka Patenga Power Limited**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**  
**for the half year ended December 31, 2025**


Particulars	Notes	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	35.00	1,486,845,277	1,122,023,426	493,658,844	687,855,371
Cost of Revenue	36.00	(1,224,033,116)	(925,453,447)	(345,058,777)	(555,478,651)
<b>Gross Profit/(Loss)</b>		<b>262,812,161</b>	<b>196,569,979</b>	<b>148,600,067</b>	<b>132,376,720</b>
General & Administrative Expenses	37.00	(38,330,157)	(34,134,162)	(20,520,288)	(16,790,497)
<b>Operating Profit/(Loss)</b>		<b>224,482,004</b>	<b>162,435,817</b>	<b>128,079,779</b>	<b>115,586,223</b>
Other Income/(Loss)	38.00	(2,194,894)	47,745,940	1,250,420	62,600,548
Financial Expenses	39.00	(211,839,121)	(195,450,973)	(123,834,630)	(118,692,735)
<b>Net Profit/(Loss) before Tax</b>		<b>10,447,989</b>	<b>14,730,784</b>	<b>5,495,569</b>	<b>59,494,036</b>
<b>Income Tax Expenses</b>					
Current year	41.00	(685,850)	(12,863,382)	(635,850)	(12,698,108)
Prior year		-	-	-	-
<b>Net Profit/(Loss) after Tax</b>		<b>9,762,139</b>	<b>1,867,402</b>	<b>4,859,719</b>	<b>46,795,928</b>
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	13.00	(35,489)	(781)	(26,457)	18,179
<b>Total Comprehensive Income/(Loss) for the year</b>		<b>9,726,650</b>	<b>1,866,621</b>	<b>4,833,262</b>	<b>46,814,107</b>
<b>Earnings Per Share (EPS)</b>	42.00	<b>0.06</b>	<b>0.01</b>	<b>0.02</b>	<b>0.27</b>

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

The financial statements were approved by the Board of directors on January 29, 2026 and were signed on its behalf by:

  
 \_\_\_\_\_

Company Secretary

  
 \_\_\_\_\_

Managing Director

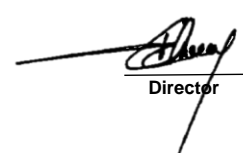
Signed in terms of our separate report of even date annexed.

  
 \_\_\_\_\_

Chief Financial Officer

  
 \_\_\_\_\_

Director

  
 \_\_\_\_\_

Director

Dated: Dhaka  
 January 29, 2026

**Baraka Patenga Power Limited**  
**Statement of Changes in Equity (Un-Audited)**  
**for the half year ended December 31, 2025**

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Amount in Taka
					Total
<b>Balance as on 01-07-2025</b>	1,729,954,880	1,462,197,335	2,788	1,132,450,017	4,324,605,020
Increase/(Decrease) in Fair Value	-	-	(35,489)	-	(35,489)
Payment of Cash Dividend @ 2% for the year 2024-2025	-	-	-	(34,599,098)	(34,599,098)
Net Profit/(Loss) during the year	-	-	-	9,762,139	9,762,139
<b>Balance as on 31-12-2025</b>	<b>1,729,954,880</b>	<b>1,462,197,335</b>	<b>(32,701)</b>	<b>1,107,613,058</b>	<b>4,299,732,572</b>

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
<b>Balance as on 01-07-2024</b>	1,729,954,880	1,462,197,335	-	1,151,182,254	4,343,334,469
Increase/(Decrease) in Fair Value	-	-	(781)	-	(781)
Payment of Cash Dividend @ 2% for the year 2023-2024				(34,599,098)	(34,599,098)
Net Profit/(Loss) during the period	-	-	-	1,867,402	1,867,402
<b>Balance as on 31-12-2024</b>	<b>1,729,954,880</b>	<b>1,462,197,335</b>	<b>(781)</b>	<b>1,118,450,558</b>	<b>4,310,601,992</b>
Balance as on 01-01-2025	1,729,954,880	1,462,197,335	(781)	1,118,450,558	4,310,601,992
Increase/(Decrease) in Fair Value			3,569		3,569
Net Profit/(Loss) during the period				13,999,459	13,999,459
<b>Balance as on 30-06-2025</b>	<b>1,729,954,880</b>	<b>1,462,197,335</b>	<b>2,788</b>	<b>1,132,450,017</b>	<b>4,324,605,020</b>

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


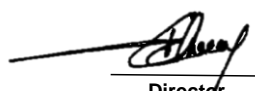
The financial statements were approved by the Board of directors on January 29, 2026 and were signed on its behalf by:

  
**Company Secretary**

  
**Managing Director**

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

  
**Chief Financial Officer**

  
**Director**  
  
**Director**


Dated: Dhaka  
January 29, 2026

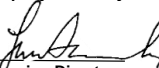
**Baraka Patenga Power Limited**  
**Statement of Cash Flows (Un-Audited)**  
**for the half year ended December 31, 2025**

Particulars	Notes	Amount in Taka		Amount in Taka	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
<b>A. Cash Flow from Operating Activities:</b>					
Cash Receipts from Customer		839,709,396	995,678,378	450,149,000	496,882,907
Cash Receipts from Others		3,179,248	1,084,006	3,179,248	1,033,091
Cash Paid to Suppliers		(743,679,124)	(592,808,814)	(255,950,486)	(431,167,890)
Cash Paid to Others		(50,836,929)	(46,245,628)	(23,168,187)	(26,366,155)
Change in Foreign Exchange Transactions		(4,349,634)	(3,228,458)	(8,515,980)	4,233,086
<b>Cash Generated/(Used) from Operating Activities</b>		<b>44,022,957</b>	<b>354,479,484</b>	<b>165,693,595</b>	<b>44,615,039</b>
Income Tax Paid		(704,592)	(460,182)	(654,592)	(294,908)
Financial Expenses		(230,860,283)	(174,017,503)	(205,051,128)	(116,791,474)
<b>Net Cash from Operating Activities</b>		<b>(187,541,918)</b>	<b>180,001,799</b>	<b>(40,012,125)</b>	<b>(72,471,343)</b>
<b>B. Cash Flow from Investing Activities:</b>					
Acquisition of PPE		(2,665,498)	(6,784,600)	(2,562,998)	(6,746,000)
Investment in Marketable Securities		(21,409)	(309,761)	(1,815)	6,096
Fixed Deposit Receipt (FDR)		(2,217,035)	-	(2,217,035)	-
Dividend Received		-	-	-	-
Investment in Subsidiary Company		-	-	-	-
<b>Net Cash Generated/(Used) from Investing Activities</b>		<b>(4,903,942)</b>	<b>(7,094,361)</b>	<b>(4,781,848)</b>	<b>(6,739,904)</b>
<b>C. Cash Flow from Financing Activities:</b>					
Term Loan Repayment		(271,998,264)	233,853,580	(124,586,420)	316,717,529
Lease Liability Repayment		(964,895)	3,503,676	(484,723)	3,702,617
Dividend Paid		(91,887)	(118,613)	(91,887)	(112,748)
Current Account With Related Parties		824,668,724	(245,826,340)	657,607,688	(410,356,723)
Short term Loan		(232,884,645)	(150,272,070)	(367,498,619)	42,717,468
Issue of Share Capital		-	-	-	-
<b>Net Cash Generated/(Used) from Financing Activities</b>		<b>318,729,033</b>	<b>(158,859,767)</b>	<b>164,946,039</b>	<b>(47,331,857)</b>
<b>Net Cash Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>126,283,173</b>	<b>14,047,671</b>	<b>120,152,066</b>	<b>(126,543,104)</b>
<b>Cash and Cash Equivalent at the Beginning of the period</b>		<b>26,487,167</b>	<b>14,085,836</b>	<b>32,618,274</b>	<b>154,676,611</b>
<b>Cash and Cash Equivalents at the End of the period</b>		<b>152,770,340</b>	<b>28,133,507</b>	<b>152,770,340</b>	<b>28,133,507</b>
<b>The above Balance Consists of the followings:</b>					
Cash in Hand		161,363	400,468	161,363	400,468
Cash at Bank		152,607,808	27,694,077	152,607,808	27,694,077
Cash Available on BO A/C at year ended		1,169	38,962	1,169	38,962
<b>Total</b>		<b>152,770,340</b>	<b>28,133,507</b>	<b>152,770,340</b>	<b>28,133,507</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	45.00	<b>(1.08)</b>	<b>1.04</b>	<b>(0.23)</b>	<b>(0.42)</b>


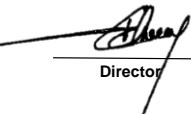
The accounting policies and other notes form an integral part of these financial statements.

The financial statements were approved by the Board of directors on January 29, 2026 and were signed on its behalf by:

  
**Company Secretary**

  
**Managing Director**

  
**Chief Financial Officer**

  
**Director**  
  
**Director**

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

Dated: Dhaka  
January 29, 2026

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

Particulars	Freehold Assets								Schedule-B
	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
<b>Rate of Depreciation</b>	<b>0.00%</b>	<b>10.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>6.67%</b>	<b>20.00%</b>	<b>3.00%</b>	
<b>Cost:</b>									
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)
<b>Balance as at June 30, 2025</b>	<b>128,726,380</b>	<b>2,450,237</b>	<b>8,972,234</b>	<b>5,068,665</b>	<b>5,573,720</b>	<b>446,880,112</b>	<b>11,042,719</b>	<b>3,873,699,199</b>	<b>4,482,413,266</b>
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	-	-	-	-	-	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>128,726,380</b>	<b>2,450,237</b>	<b>9,044,734</b>	<b>5,068,665</b>	<b>5,573,720</b>	<b>446,880,112</b>	<b>11,042,719</b>	<b>3,873,699,199</b>	<b>4,482,485,766</b>
<b>Accumulated Depreciation:</b>									
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)
<b>Balance as at June 30, 2025</b>	<b>-</b>	<b>2,330,814</b>	<b>8,057,296</b>	<b>4,918,665</b>	<b>5,115,621</b>	<b>317,129,818</b>	<b>11,042,719</b>	<b>1,248,859,028</b>	<b>1,597,453,961</b>
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	-	8,397	231,323	50,000	-	14,903,452	-	58,169,648	73,362,820
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>-</b>	<b>2,339,211</b>	<b>8,288,619</b>	<b>4,968,665</b>	<b>5,115,621</b>	<b>332,033,270</b>	<b>11,042,719</b>	<b>1,307,028,676</b>	<b>1,670,816,781</b>
<b>Written Down Value (WDV)</b>									
<b>Balance as at June 30, 2025</b>	<b>128,726,380</b>	<b>119,423</b>	<b>914,938</b>	<b>150,000</b>	<b>458,099</b>	<b>129,750,294</b>	<b>-</b>	<b>2,624,840,171</b>	<b>2,884,959,305</b>
<b>Balance as at December 31, 2025</b>	<b>128,726,380</b>	<b>111,026</b>	<b>756,115</b>	<b>100,000</b>	<b>458,099</b>	<b>114,846,842</b>	<b>-</b>	<b>2,566,670,523</b>	<b>2,811,668,985</b>

<b>Allocation of Depreciation:</b>	<b>December 31, 2025</b>	<b>June 30, 2025</b>
Cost of Sales	58,169,648	116,336,443
General & Administrative Expenses	15,193,172	30,462,819
<b>Total</b>	<b>73,362,820</b>	<b>146,799,262</b>

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

**Baraka Patenga Power Limited**  
**Schedule for Right of Use Assets**  
**as at December 31, 2025**

				<b>Schedule-BB</b>
<b>Particulars</b>	<b>Right-of-Use Assets-Storage Tank</b>	<b>Right-of-Use Assets-Office Space</b>	<b>Right-of-Use Assets-Motor Vehicle</b>	<b>Total</b>
<b>Rate of Depreciation:</b>	<b>33.33%</b>	<b>33.33%</b>	<b>20.00%</b>	
<b>Cost:</b>				
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	-	-	-	-
<b>Balance as at June 30, 2024</b>	<b>16,646,398</b>	<b>7,200,721</b>	<b>14,446,000</b>	<b>38,293,119</b>
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	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>16,646,398</b>	<b>7,200,721</b>	<b>14,446,000</b>	<b>38,293,119</b>
<b>Accumulated Depreciation:</b>				
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	-	-	-	-
<b>Balance as at June 30, 2024</b>	<b>16,646,398</b>	<b>7,200,721</b>	<b>3,616,133</b>	<b>27,463,252</b>
Balance as on July 01, 2025	16,646,398	7,200,721	3,616,133	27,463,252
Add: Charged during the year	-	-	1,499,572	1,499,572
Less: Adjustment during the year	-	-	-	-
<b>Balance as at December 31, 2025</b>	<b>16,646,398</b>	<b>7,200,721</b>	<b>5,115,705</b>	<b>28,962,824</b>
<b>Written Down Value (WDV)</b>				
<b>Balance as at June 30, 2025</b>	<b>-</b>	<b>-</b>	<b>10,829,867</b>	<b>10,829,867</b>
<b>Balance as at December 31, 2025</b>	<b>-</b>	<b>-</b>	<b>9,330,295</b>	<b>9,330,295</b>

<b>Allocation of Depreciation:</b>	<b>December 31, 2025</b>	<b>June 30, 2025</b>
Cost of Sales	-	-
General & Administrative Expenses	1,499,572	2,486,133
<b>Total</b>	<b>1,499,572</b>	<b>2,486,133</b>

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

**1.00 Reporting Entity:**

**1.01 Background of the Company:**

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

**1.02 Nature of the Business:**

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

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

**1.03 Environmental Commitment**

The Company ethos places a special emphasis on environmental and ecological issues. Its efforts to preserve and regenerate the environment and expression in the slew of projects and programs it has undertaken in and around its facilities and operations. A focus area, in this context, is the climate change crisis. The Company beliefs on sustainability have led to a Company policy that emphasizes environment preservation. BPPL work on projects that include experiencing green cover, reducing effluents and emission, maintaining local ecological and improving long term 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 January 29, 2026.

## **2.04 Reporting Period:**

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

## **2.05 Accrual Basis of Accounting**

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

## **2.06 Basis of Measurement:**

All the elements of financial statements have been measured on "Historical Cost" basis which is as provided in "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Financial Reporting Standards (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 December 31, 2025 the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

**3.18 Segment Reporting:**

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

**3.19 Off Setting:**

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

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

**3.20 Components of the Financial Statements:**

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

- \* Statement of Financial Position as on December 31, 2025;
- \* Statement of Profit or Loss and Other Comprehensive Income for the year ended December 31, 2025;
- \* Statement of Changes in Equity for the period year December 31, 2025;
- \* Statement of Cash Flows for the year ended December 31, 2025; and

\* Accounting Policies and Explanatory Notes.

**3.21 Events after Reporting Period:**

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

**3.22 Going Concern:**

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

**3.23 Related Party Disclosure:**

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

**3.24 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, 2025 (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	
		December 31, 2025	June 30, 2025
<b>4.00</b>	<b>Property, Plant &amp; Equipment:</b>		
	This is made-up as follows:		
	<b>A. Cost:</b>		
	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)
	<b>Closing Balance</b>	<b>4,482,485,766</b>	<b>4,482,413,266</b>
	<b>B. Accumulated Depreciation:</b>		
	Opening Balance	1,597,453,961	1,453,223,301
	Add: Charged during the year	73,362,820	146,799,262
	Less: Adjustment during the year	-	(2,568,602)
	<b>Closing Balance</b>	<b>1,670,816,781</b>	<b>1,597,453,961</b>
	<b>Written Down Value (WDV) (A-B)</b>	<b>2,811,668,985</b>	<b>2,884,959,305</b>
	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.		
<b>4.A</b>	<b>Consolidated Property, Plant &amp; Equipment:</b>		
	This balance represents:		
	Baraka Patenga Power Limited	2,811,668,985	2,884,959,305
	Baraka Shikhalbaha Power Limited	5,655,984,686	5,773,351,018
	Karnaphuli Power Limited	5,605,879,294	5,722,485,426
	Baraka Securities Limited	2,925,968	3,992,806
		14,076,458,933	14,384,788,555
	Less: Inter Company Adjustment	(54,219,883)	(54,219,883)
	<b>Total</b>	<b>14,022,239,050</b>	<b>14,330,568,672</b>
	A details of Consolidated Schedule on Property, Plant and Equipment has been given in Schedule-A.		
<b>5.00</b>	<b>Consolidated Intangible Assets:</b>		
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	111,300	148,400
	Baraka Securities Limited	299,250	346,500
		410,550	494,900
	Less: Inter Company Adjustment during the year	-	-
	<b>Total</b>	<b>410,550</b>	<b>494,900</b>
	A details of Consolidated schedule on Right of Use Assets has been given in Schedule - AA.		
<b>6.00</b>	<b>Right-of-Use Assets:</b>		
	This is made-up as follows:		
	<b>A. Cost:</b>		
	Opening Balance	38,293,119	32,247,119
	Add: Addition during the year	-	6,046,000
	Less: Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>38,293,119</b>	<b>38,293,119</b>
	<b>B. Accumulated Amortization:</b>		
	Opening Balance	27,463,252	24,977,119
	Add: Charged during the year	1,499,572	2,486,133
	Less: Adjustment during the year	-	-
	<b>Closing Balance</b>	<b>28,962,824</b>	<b>27,463,252</b>
	<b>Written Down Value (WDV) (A-B)</b>	<b>9,330,295</b>	<b>10,829,867</b>
	A detailed Schedule on Right-of-Use Assets has been given in Schedule-BB.		



Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>6.A Consolidated Right-of-Use Assets:</b>			
	This balance represents:		
	Baraka Patenga Power Limited	9,330,295	10,829,867
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	1,768,928	2,830,284
		11,099,223	13,660,151
	Less: Inter Company Adjustment during the year	-	-
	<b>Total</b>	<b>11,099,223</b>	<b>13,660,151</b>
	Details of Consolidated Right-of-Use Assets is stated in Schedule - AA.		
<b>7.00 Consolidated Capital Work-in-Progress (WIP):</b>			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	102,530,467	101,152,396
	Karnaphuli Power Limited	8,806,777	8,806,777
	Baraka Securities Limited	-	-
	<b>Total</b>	<b>111,337,244</b>	<b>109,959,173</b>
<b>8.00 Consolidated Deferred Tax Assets:</b>			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	1,466,232	1,011,070
	<b>Total</b>	<b>1,466,232</b>	<b>1,011,070</b>
<b>9.00 Goodwill on Acquisition of Karnaphuli Power Limited:</b>			
	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
	<b>Goodwill on Acquisition of Subsidiary</b>	<b>1,768,182</b>	<b>1,768,182</b>
<b>9.01 Share of Net Assets Acquired:</b>			
	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)
	<b>Net Assets</b>	<b>(2,417,024)</b>	<b>(2,417,024)</b>
	<b>Holding Company Portion (51%)</b>	<b>(1,232,682)</b>	<b>(1,232,682)</b>
<b>10.00 Investment in Subsidiary:</b>			
	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
	<b>Total</b>	<b>1,613,600,000</b>	<b>1,613,600,000</b>

**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.

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025

**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 memo27.11.0000.101.14.021.18-869 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	1,157,773,987	1,233,996,999
	1,776,654,779	2,044,456,771
Less: Consumption during the year	(1,120,854,463)	(1,425,575,979)
<b>Closing Balance</b>	<b>655,800,316</b>	<b>618,880,792</b>

**11.01 Closing Balance of Inventories:**

This balance represents:

**Inventories Item:**

HFO	381,768,558	322,383,687
Diesel	476,900	414,734
Spare Parts	256,598,827	268,183,811
Lube Oil	16,352,617	26,067,011
Other Lubricants & Chemical	603,414	1,831,549
<b>Total</b>	<b>655,800,316</b>	<b>618,880,792</b>

**11.A Consolidated Inventories:**

This balance represents:

Baraka Patenga Power Limited	655,800,316	618,880,792
Baraka Shikalbaha Power Limited	1,073,787,709	1,215,769,758
Karnaphuli Power Limited	513,209,259	885,437,586
Baraka Securities Limited	-	-
<b>Total</b>	<b>2,242,797,284</b>	<b>2,720,088,136</b>

**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	-	-
<b>Total</b>	<b>383,000,000</b>	<b>383,000,000</b>

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025

### 13.00 Investment in Marketable Securities:

This is made-up as follows:

#### A. Cost:

Opening Balance	133,700	-
Add: Addition during the year		
Less: Withdrawal during the year		(1,800,000)
Purchase/(Sale) of Marketable Securities during the year	21,409	2,126,145
<b>Closing Balance</b>	<b>155,109</b>	<b>326,145</b>

#### B. Gain/(Loss)

Realized Gain/(Loss)	(22,685)	(194,683)
Realized BO Charges	(150)	(550)
Change in Fair Value of Marketable Securities	(35,489)	2,788
<b>Closing Balance</b>	<b>(58,324)</b>	<b>(192,445)</b>
<b>Total Fair Value of</b>	<b>96,785</b>	<b>133,700</b>

Investment Sector	No. of Share	Market price	Cost Value	Market Value as on 31.12.2025	Change in Fair Value as on 31.12.2025
Food & Allied	650	148.90	129,486	96,785	(32,701)
<b>Total</b>				<b>96,785</b>	<b>(32,701)</b>

### 13.A Consolidated Investment in Capital Market:

This balance represents:

Baraka Patenga Power Limited	96,785	133,700
Baraka Shikalbaha Power Limited	32,468,100	49,788,159
Karnaphuli Power Limited	74,450	69,650
Baraka Securities Limited	33,852,404	40,969,547
<b>Total</b>	<b>66,491,739</b>	<b>90,961,056</b>

### 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)	40,099,138	39,394,546
Advance against PPE & Inventory (Notes-14.03)	50,642,956	55,817,485
Employee's Car Loan	793,525	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	569,278	568,158
<b>Sub Total</b>	<b>97,645,626</b>	<b>102,548,762</b>

#### 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
<b>Sub Total</b>	<b>36,164,234</b>	<b>36,164,234</b>

#### Prepayments:

Prepayment for Office Rent	234,700	234,700
Prepayment against Insurance Premium (Note-14.04)	2,297,918	5,821,392
<b>Sub Total</b>	<b>2,532,618</b>	<b>6,056,092</b>
<b>Grand Total</b>	<b>136,342,478</b>	<b>144,769,088</b>

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>14.01</b>	<b>Advance for Other Expenses:</b>		
	This balance represents:		
	Rest House Expenses	40,000	40,000
	<b>Total</b>	<b>40,000</b>	<b>40,000</b>
<b>14.02</b>	<b>Advance Income Tax:</b>		
	This is made-up as follows:		
	Opening Balance	39,394,546	25,364,934
	Add: Addition during the period	704,592	14,029,612
		<b>40,099,138</b>	<b>39,394,546</b>
	Less: Adjusted during the period		-
	<b>Total</b>	<b>40,099,138</b>	<b>39,394,546</b>
	Add: Prior year Adjustment	-	-
	<b>Total</b>	<b>40,099,138</b>	<b>39,394,546</b>
<b>14.03</b>	<b>Advance against PPE &amp; Inventory:</b>		
	This balance represents:		
	Spare Parts & Lubricants	44,091,221	42,273,297
	Material-in-Transit and LC Charges	533,737	10,119,188
	Land	6,017,998	3,425,000
	<b>Total</b>	<b>50,642,956</b>	<b>55,817,485</b>
<b>14.04</b>	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 December, 2025 has been charged to the statement of profit or loss and other comprehensive income.		
<b>14.A</b>	<b>Consolidated Advances, Deposits &amp; Pre-payments:</b>		
	This balance represents:		
	Baraka Patenga Power Limited	136,342,478	144,769,088
	Baraka Shikalbaha Power Limited	551,182,563	557,360,199
	Karnaphuli Power Limited	70,790,597	76,524,269
	Baraka Securities Limited	51,347,876	50,450,804
		809,663,514	829,104,360
	Less: Inter Company Adjustment during the year	-	-
	<b>Total (Re-stated)</b>	<b>809,663,514</b>	<b>829,104,360</b>
<b>15.00</b>	<b>Accounts Receivables:</b>		
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	1,708,042,324	1,060,906,443
	<b>Total</b>	<b>1,708,042,324</b>	<b>1,060,906,443</b>
	<b>Aging Schedule of Accounts Receivables:</b>		
	<b>Duration</b>		
	Invoiced 0-30 days	85,060,635	154,099,272
	Invoiced 31-60 days	221,679,562	202,548,173
	Invoiced 61-90 days	186,918,647	94,560,656
	Invoiced 91-180 days	993,186,433	475,827,266
	Invoiced 181-365 days	221,197,047	133,871,076
	Invoiced Over 365 days	-	-
	<b>Total</b>	<b>1,708,042,324</b>	<b>1,060,906,443</b>
	<b>Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:</b>		
	Debts Exceeding 06 months	221,197,047	133,871,076
	Other Debts Less Provision	1,486,845,277	927,035,367
	<b>Total</b>	<b>1,708,042,324</b>	<b>1,060,906,443</b>
	Debts Considered Good and Secured	1,708,042,324	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	-	-
	<b>Total</b>	<b>1,708,042,324</b>	<b>1,060,906,443</b>

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>15.A Consolidated Accounts Receivables:</b>			
	This balance represents:		
	Baraka Patenga Power	1,708,042,324	1,060,906,443
	Baraka Shikalbaha Power Limited	2,191,888,863	2,307,999,556
	Karnaphuli Power Limited	2,709,637,858	2,682,369,386
	Baraka Securities Limited	12,734,371	11,274,534
	<b>Total</b>	<b>6,622,303,416</b>	<b>6,062,549,919</b>
<b>16.00 Other Receivables:</b>			
	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
	<b>Total</b>	<b>11,068,313</b>	<b>11,068,313</b>
<b>16.A Consolidated Other Receivables:</b>			
	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	-	-
	<b>Total</b>	<b>11,068,313</b>	<b>11,068,313</b>
<b>17.00 Current Account with Related Parties (Receivable):</b>			
	This balance represents:		
	Karnaphuli Power Limited	21,790,273	3,239,848
	Baraka Fashions Limited	50,000	-
	<b>Total</b>	<b>21,840,273</b>	<b>3,239,848</b>
<b>17.A Consolidated Current Account with Related Parties (Receivable):</b>			
	This balance represents:		
	Baraka Patenga Power Limited	21,840,273	3,239,848
	Baraka Shikalbaha Power Limited	893,762,241	705,070,683
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		915,602,514	708,310,531
	Less: Inter Company Adjustment during the period	(830,808,807)	(494,897,978)
	<b>Total</b>	<b>84,793,707</b>	<b>213,412,553</b>
<b>18.00 Short Term Investment:</b>			
	This balance represents:		
	<b>Fixed Deposit Receipt (FDR):</b>		
	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.	41,918,429	39,701,394
	<b>Total</b>	<b>63,124,480</b>	<b>60,907,445</b>
	Add : Prior Year Adjustment	-	-
	<b>Total</b>	<b>63,124,480</b>	<b>60,907,445</b>
	*The above FDR are under lien over LC, Term Loan and bank guarantees;		
<b>18.A Consolidated Short Term Investment:</b>			
	This balance represents:		
	Baraka Patenga Power Limited (Re-stated)	63,124,480	60,907,445
	Baraka Shikalbaha Power Limited	58,808,033	58,808,033
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		121,932,513	119,715,478
	Less: Inter Company Adjustment during the year	-	-
	<b>Total</b>	<b>121,932,513</b>	<b>119,715,478</b>
<b>19.00 Cash &amp; Cash Equivalents:</b>			

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
	This consists as follows:		
	Cash in Hand	161,363	720,826
	Cash at Bank (Note-19.01)	152,607,808	25,743,763
	Cash Available on BO A/C at year ended (Note-19.02)	1,169	22,578
	<b>Total</b>	<b>152,770,340</b>	<b>26,487,167</b>

**19.01 Cash at Bank:**

Trust Bank PLC., Sylhet Cor. Br. SND, A/C No. 0021-0320000490	2,836,826	16,961
Trust Bank PLC., Naval Base Br., CD, A/C No. 0029-0210015032	16,021	68,571
United Commercial Bank PLC., Bijoy Nagar Br., CD, A/C No. 1071101000000032	15,495,621	18,515,897
United Commercial Bank PLC., Bijoy Nagar Br., STD, A/C No. 1071301000000024	93,304,866	920,308
United Commercial Bank PLC., Bijoy Nagar Br., SND, A/C No. 1071301000000137	19,712	19,712
United Commercial Bank PLC., Bijoy Nagar Br., SND, A/C No. 1071301000000272 (Dividend)	34,456	39,736
United Commercial Bank PLC., Bijoy Nagar Br., SND, A/C No. 1071301000000341 (Dividend)	2,908,930	2,891,003
United Commercial Bank PLC., Bijoy Nagar Br., SND, A/C No. 1071301000000363 (Dividend)	1,824,371	1,814,451
United Commercial Bank PLC., Bijoy Nagar Br., SND, A/C No. 1071301000000410 (Dividend)	799,767	905,755
United Commercial Bank PLC., Bijoy Nagar Br., SND, A/C No. 1071301000000432 (Dividend)	34,590,632	-
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. 100130100000081	386,369	161,132
<b>Total</b>	<b>152,607,808</b>	<b>25,743,763</b>

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

Baraka Securities Limited	1,169	22,578
<b>Total</b>	<b>1,169</b>	<b>22,578</b>

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	152,770,340	26,487,167
Baraka Shikalbaha Power Limited	283,436,779	221,196,230
Karnaphuli Power Limited	206,964,713	267,000,679
Baraka Securities Limited	28,345,038	34,392,890
	671,516,870	549,076,966
Less: Inter Company Adjustment during the period	(1,169)	(22,578)
<b>Total</b>	<b>671,515,701</b>	<b>549,054,388</b>

Notes	Particulars	Amount in Taka	
		December 31, 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:		

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>23.00 Non-Controlling Interest:</b>			
	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	(8,509,905)	(4,121,095)
	Add: Addition during the year (Note:23.01)	228,110,712	273,069,324
		2,218,010,699	2,110,129,892
	Less: Payment of Dividend	-	(111,720,000)
	<b>Closing Balance</b>	<b>2,218,010,699</b>	<b>1,998,409,892</b>
<b>23.01 Non-Controlling Interest for the year:</b>			
	This balance represents:		
	Baraka Shikalbaha Power Limited [49% Profit/(Loss)]	46,349,419	76,027,135
	Karnaphuli Power Limited [49% Profit/(Loss)]	177,940,142	203,994,831
	Non-Controlling Interest Reduce due to Issue of Share	-	-
	Baraka Securities Limited [47.333333% Profit/(Loss)]	3,821,151	(6,952,642)
	<b>Non-Controlling Interest for the year</b>	<b>228,110,712</b>	<b>273,069,324</b>
<b>24.A Preference Share (Redeemable)-Non Current Maturity:</b>			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	45,000,000	112,000,000
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	<b>Total</b>	<b>45,000,000</b>	<b>112,000,000</b>
<b>24.B Preference Share (Redeemable)-Current Maturity:</b>			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	294,000,000	324,000,000
	Karnaphuli Power Limited	265,000,000	280,000,000
	Baraka Securities Limited	-	-
	<b>Total</b>	<b>559,000,000</b>	<b>604,000,000</b>
<b>25.00 Term Loan:</b>			
	This balance represents:		
	<b>Non-Current Maturity:</b>		
	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	92,697,394	165,998,161
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650501	59,841,313	104,226,573
	Trust Bank PLC., Sylhet Br., A/C No. 0021-06760000132 & 0021-06760000114	14,989,389	14,989,392
	Trust Bank PLC., Sylhet Br., A/C No. 0021-0640000394	78,085,158	-
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	30,601,626	30,601,626
	IPDC Finance PLC.	137,330,215	137,330,215
	<b>Sub Total</b>	<b>413,545,095</b>	<b>453,145,967</b>
	<b>Current Maturity:</b>		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN142981002	6,104,472	132,515,833
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	2,134,559	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. 0021-06760000132 & 0021-06760000114	74,881,176	124,464,239
	Trust Bank PLC., Sylhet Br., A/C No. 0021-0640000394	29,618,508	-
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	55,570,999	74,848,554
	IPDC Finance PLC.	56,346,681	78,587,732
	Accrued Interest	97,543	19,118,705
	<b>Sub Total</b>	<b>433,695,038</b>	<b>685,099,963</b>
	<b>Grand Total</b>	<b>847,240,133</b>	<b>1,138,245,930</b>



Notes	Particulars	Amount in Taka			
		December 31, 2025		June 30, 2025	
Particulars	UCBL & TBL (IPFF Loan)	TBL (PFI Loan)	TBL (Term Loan) BDT 107.56 million	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%	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	4 years	UCBL RS - 03 years TBL - 08 years	05 years both for Lanka & IPDC
Purpose	To Develop and Implement Project		To absorb foreign exchange loss	To take over Other Bank & NBF Loan	Conversion from STL to Term Loan
Repayment Amount	5.50 crore/qua. (appx.)	1.89 crore/qua.	Tk 89 lac/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-2029	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	413,545,095	453,145,967
Baraka Shikalbaha Power Limited	3,824,975,627	1,501,414,723
Karnaphuli Power Limited	2,200,156,905	2,626,489,594
Baraka Securities Limited	1,716,403	3,399,212
<b>Total</b>	<b>6,440,394,030</b>	<b>4,584,449,496</b>

**25.B Consolidated Term Loan-Current Maturity:**

This balance represents:

Baraka Patenga Power Limited	433,695,038	685,099,963
Baraka Shikalbaha Power Limited	845,030,859	3,686,938,974
Karnaphuli Power Limited	625,234,040	506,687,224
Baraka Securities Limited	3,432,807	3,399,212
<b>Total</b>	<b>1,907,392,744</b>	<b>4,882,125,373</b>

**26.00 Lease Liabilities:**

This balance represents:

**Non-Current Maturity:**

Motor Vehicle (Note- 26.01)	6,892,410	7,003,440
<b>Sub Total</b>	<b>6,892,410</b>	<b>7,003,440</b>

**Current Maturity:**

Motor Vehicle (Note- 26.01)	1,192,193	2,046,058
<b>Sub Total</b>	<b>1,192,193</b>	<b>2,046,058</b>
<b>Grand Total</b>	<b>8,084,603</b>	<b>9,049,498</b>

Notes	Particulars	Amount in Taka	
		December 31, 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 PLC				

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

Particulars	31-12-2025			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	2,057,851		1,192,193	2,046,058
Later than 1 year but not later than 5 years	7,728,770	836,360		6,892,410	7,003,440
Later than 5 years	-	-		-	-
<b>Total Obligation under Finance Lease</b>	<b>10,978,814</b>	<b>2,894,211</b>		<b>8,084,603</b>	<b>9,049,498</b>

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

This balance represents:

Baraka Patenga Power Limited	6,892,410	7,003,440
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	265,144
<b>Total</b>	<b>6,892,410</b>	<b>7,268,584</b>

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

This balance represents:

Baraka Patenga Power Limited	1,192,193	2,046,058
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	1,325,549	2,319,760
<b>Total</b>	<b>2,517,742</b>	<b>4,365,818</b>

**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
	<b>19,463,313</b>	<b>19,463,313</b>
Less: Paid during the year	-	-
<b>Closing Balance</b>	<b>19,463,313</b>	<b>19,463,313</b>

**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	-	-
<b>Total</b>	<b>19,463,313</b>	<b>19,463,313</b>

**28.00 Other Financial Facility:**

This balance represents:

Short Term Working Capital Facility	450,221,655	266,330,461
<b>Total</b>	<b>450,221,655</b>	<b>266,330,461</b>

**28.A Consolidated Other Financial Facility:**

This balance represents:

Baraka Patenga Power Limited	450,221,655	266,330,461
Baraka Shikalbaha Power Limited	4,417,129,925	3,564,414,498
Karnaphuli Power Limited	3,053,158,527	3,649,172,639
Baraka Securities Limited	-	-
<b>Total</b>	<b>7,920,510,107</b>	<b>7,479,917,598</b>

**29.00 Current Account with Related Parties (Payable):**

This balance represents:

Baraka Power Limited	654,154,949	125,006,356
Baraka Shikalbaha Power Limited	809,018,534	494,897,978
<b>Total</b>	<b>1,463,173,483</b>	<b>619,904,334</b>

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>29.A Consolidated Current Account with Related Parties (Payable):</b>			
This balance represents:			
Baraka Patenga Power Limited	1,463,173,483	619,904,334	
Baraka Shikalbaha Power Limited	-	471,185,516	
Karnaphuli Power Limited	109,274,182	81,978,822	
	1,572,447,665	1,173,068,672	
Less: Inter Company Adjustment during the year	(830,808,807)	(494,897,978)	
<b>Total</b>	<b>741,638,858</b>	<b>678,170,694</b>	
<b>30.00 Provision for Income Tax:</b>			
This is made-up as follows:			
Opening Balance	37,641,074	23,611,462	
Add: Addition during the year	685,850	14,029,612	
	38,326,924	37,641,074	
Less: Adjusted/Paid during the year	-	-	
<b>Closing Balance</b>	<b>38,326,924</b>	<b>37,641,074</b>	
<b>30.A Consolidated Provision for Income Tax:</b>			
This balance represents:			
Baraka Patenga Power Limited	38,326,924	37,641,074	
Baraka Shikalbaha Power Limited	40,782,926	33,678,798	
Karnaphuli Power Limited	4,201,903	6,791,597	
Baraka Securities Limited	12,112,577	11,004,001	
<b>Total</b>	<b>95,424,330</b>	<b>89,115,470</b>	
<b>31.00 Liabilities for Expenses:</b>			
This balance represents:			
Audit Fees	287,500	287,500	
Salary & Allowances	7,149,635	7,085,484	
Directors Remuneration	891,000	891,000	
Utility Expenses	909,807	1,121,044	
<b>Total</b>	<b>9,237,942</b>	<b>9,385,028</b>	
<b>31.A Consolidated Liabilities for Expenses:</b>			
This balance represents:			
Baraka Patenga Power Limited	9,237,942	9,385,028	
Baraka Shikalbaha Power Limited	9,858,116	7,430,125	
Karnaphuli Power Limited	13,176,284	7,904,341	
Baraka Securities Limited	416,344	638,205	
<b>Total</b>	<b>32,688,686</b>	<b>25,357,699</b>	
<b>32.00 Accounts Payables:</b>			
This balance represents:			
Bureau Veritas Bangladesh Pvt. Ltd.	42,072	-	
Aquatrans lines	14,000	-	
Re-automation & Embedded System	100,000	-	
Sylora Link	2,518,878	1,130,095	
A.H Trading	684,504	536,476	
Gazi Wires Ltd.	30,896	31,648	
Liberty Inspection Bangladesh	111,817	12,178	
Pride Shipping Lines	51,984	5,984	
Liberty Associates Ltd	427,859	55,578	
South Eastern Tank Terminal	2,738,818	3,176,107	
CDZ Global Logistics	-	154,805	
Waterchem Technology	-	290,400	
Central Depository Bangladesh Ltd	21,200	-	
Republic Insurance Company Ltd	863,999	-	
Metro Police Store	6,900	-	
TDS & VDS Payable	229,986	-	
Lub-Rref (Bangladesh) Ltd	15,000	-	
Dexterous Engineering	74,800	-	
SMA Engineering Company	109,379	109,378	
<b>Total</b>	<b>8,042,092</b>	<b>5,502,649</b>	
<b>Aging Schedule of Accounts Payables</b>			
0-30 days	3,382,877	228,545	
30-180 days	4,659,215	4,744,753	
over 180 days	-	529,351	
<b>Total</b>	<b>8,042,092</b>	<b>5,502,649</b>	
<b>32.A Consolidated Accounts Payables:</b>			
This balance represents:			
Baraka Patenga Power Limited	8,042,092	5,502,649	
Baraka Shikalbaha Power Limited	25,238,731	21,667,271	
Karnaphuli Power Limited	8,441,384	21,405,961	
Baraka Securities Limited	13,336,100	30,342,040	
	55,058,307	78,917,921	
Less: Inter Company Adjustment during the year	(1,169)	(22,578)	
<b>Total</b>	<b>55,057,138</b>	<b>78,895,343</b>	

Notes	Particulars	Amount in Taka	
		December 31, 2025	June 30, 2025
<b>33.00</b>	<b>Unclaimed Dividend:</b>		
	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	801,655	893,754
	Other Payable (net off Interest)	196,118	195,906
	<b>Total</b>	<b>5,559,058</b>	<b>5,650,945</b>
<b>33.A</b>	<b>Consolidated Unclaimed Dividend:</b>		
	This balance represents:		
	Baraka Patenga Power Limited	5,559,058	5,650,945
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	<b>Total</b>	<b>5,559,058</b>	<b>5,650,945</b>
<b>34.00</b>	<b>Other Liabilities:</b>		
	This balance represents:		
	Dividend for 2024-2025	34,599,098	-
	Suspense Account (IPO)	3,716	3,716
	<b>Total</b>	<b>34,602,814</b>	<b>3,716</b>
<b>34.A</b>	<b>Consolidated Other Liabilities:</b>		
	This balance represents:		
	Baraka Patenga Power Limited	34,602,814	3,716
	Baraka Shikalbaha Power Limited	1,223,818	4,406,634
	Karnaphuli Power Limited	23,597,341	12,295,012
	Baraka Securities Limited	906,834	2,480,262
		60,330,807	19,185,624
	Less: Inter Company Adjustment during the year	-	-
	<b>Total</b>	<b>60,330,807</b>	<b>19,185,624</b>

Notes	Particulars	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024

**35.00 Revenue:**

This balance represents:

Capacity Proceeds	340,119,497	352,006,440	181,369,238	197,302,965
Variable Operational & Maintenance Proceeds	52,431,298	35,474,780	27,759,539	26,877,036
Fuel Proceeds	1,094,294,482	734,542,206	284,530,067	463,675,370
<b>Total</b>	<b>1,486,845,277</b>	<b>1,122,023,426</b>	<b>493,658,844</b>	<b>687,855,371</b>

Reason for changes: The decline in capacity proceeds during the reporting period is primarily attributable to the non-processing of a supplemental invoice covering October 2025 to December 2025. In contrast, Fuel proceeds and Variable O&M (VOMP) proceeds increased, reflecting higher electricity supply and demand relative to the same period last year.

**35.A Consolidated Revenue:**

This balance represents:

Baraka Patenga Power Limited	1,486,845,277	1,122,023,426	493,658,844	687,855,371
Baraka Shikalbaha Power Limited	2,454,796,715	2,736,603,683	1,144,380,409	863,108,297
Karnaphuli Power Limited	2,366,708,472	3,007,666,883	1,124,129,263	1,168,205,890
Baraka Securities Limited	8,138,358	11,141,878	2,831,366	3,944,438
	6,316,488,822	6,877,435,870	2,764,999,882	2,723,113,996
Less: Inter Company Adjustment during the year	(6,510)	(57,285)	(1,040)	(4,823)
<b>Total</b>	<b>6,316,482,312</b>	<b>6,877,378,585</b>	<b>2,764,998,842</b>	<b>2,723,109,173</b>

**36.00 Cost of Revenue:**

This balance represents:

Fuel Consumption	1,087,143,516	768,224,772	279,258,076	485,142,047
Lubricant & Chemical Consumption	19,273,289	23,853,899	9,863,015	14,238,633
Spare Parts Consumption	14,437,658	37,162,844	8,626,865	9,977,051
Plant Electricity Bill	7,064,572	5,340,048	3,447,644	3,042,564
Plant Salaries & Allowances	29,472,430	28,177,268	10,857,599	11,509,087
Fuel Tank Charges	2,117,406	-	2,117,406	-
Oil Carrying Expenses	2,288,337	188,000	668,934	118,000
Insurance Premium	3,523,474	3,509,864	1,761,737	1,754,932
Depreciation on Plant & Machinery	58,169,648	58,082,116	28,335,037	28,997,291
Repair & Maintenances on Plant & Machinery	542,786	914,636	122,464	699,046
<b>Total</b>	<b>1,224,033,116</b>	<b>925,453,447</b>	<b>345,058,777</b>	<b>555,478,651</b>

\* 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	1,224,033,116	925,453,447	346,678,180	555,478,651
Baraka Shikalbaha Power Limited	1,710,515,991	1,926,832,128	759,172,615	428,051,882
Karnaphuli Power Limited	1,586,397,331	2,291,964,366	721,839,451	842,466,977
Baraka Securities Limited	1,018,411	1,427,234	375,911	582,617
<b>Total</b>	<b>4,521,964,849</b>	<b>5,145,677,175</b>	<b>1,828,066,157</b>	<b>1,826,580,127</b>

**37.00 General & Administrative Expenses:**

This balance represents:

Directors' Remuneration	5,346,000	5,346,000	2,673,000	2,702,700
Group Office Common Salary	6,338,457	4,897,174	3,905,439	2,443,022
Communication Expenses	255,770	194,604	128,906	108,184
Travelling & Conveyance	681,361	539,670	401,408	227,356
Utility Expenses	302,330	97,809	281,411	37,531
Office Rent	915,440	650,614	178,461	325,307
Vehicle Running Expenses	1,306,531	1,052,060	834,336	456,976
General Repair & Maintenances	1,633,370	1,376,790	1,222,910	960,843
Entertainment & Others	897,832	729,969	590,363	318,950
Business Development Expenses	61,850	109,409	14,205	25,809
Legal Fees & Professional Consultancy	-	87,000	-	34,500
Fooding & Lodging	9,010	33,610	3,600	13,980
Insurance Premium	183,820	162,978	-	-
Uniform & Others	95,135	1,190	28,130	1,190
Advertisement Expenses	183,710	42,780	-	42,780
Annual Fees	2,200,702	1,589,675	999,892	182,862
AGM & EGM Expenses	79,500	23,954	79,500	23,954
Education & Training	10,000	-	-	-
Office Stationeries	110,562	56,765	54,322	25,793
Gardening Expenses	1,260	762	1,260	762
Rest House Keeping Expenses	975,015	837,537	727,016	566,505
Meeting Attendance Fees	45,000	77,000	45,000	77,000
Newspaper, Books & Periodicals	4,758	-	4,758	-
Depreciation on Property, Plant & Equipment (Schedule-B)	15,193,172	15,185,279	7,596,585	7,592,960
Depreciation on Right-of-use Assets (Motor Vehicle) (Schedule-BB)	1,499,572	1,041,533	749,786	621,533
<b>Total</b>	<b>38,330,157</b>	<b>34,134,162</b>	<b>20,520,288</b>	<b>16,790,497</b>

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

Notes	Particulars	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
<b>37.A</b>	<b>Consolidated General &amp; Administrative Expenses:</b>				
	This balance represents:				
	Baraka Patenga Power Limited	38,330,157	34,134,162	20,520,288	16,790,497
	Baraka Shikalbaha Power Limited	52,061,691	50,317,301	26,546,677	25,145,699
	Karnaphuli Power Limited	55,857,866	54,825,513	27,520,518	26,835,296
	Baraka Securities Limited	5,492,787	5,780,271	2,729,109	2,918,724
	<b>Total</b>	<b>151,742,501</b>	<b>145,057,247</b>	<b>77,316,592</b>	<b>71,690,216</b>
<b>38.00</b>	<b>Other Income/(Loss):</b>				
	This balance represents:				
	<b>Foreign Exchange Gain/(Loss)</b>				
	Foreign Procurement	(4,385,844)	(6,092,990)	(988,044)	271,073
	Term Loan	(965,463)	(9,062,755)	(910,671)	(696,592)
	Bank Interest	3,179,248	884,006	3,179,248	833,091
	Income From Related Party	-	-	-	-
	Dividend Income from Subsidiaries & Others	-	62,016,000	-	62,016,000
	Realized Charges on BO Account	(150)	(550)	(150)	-
	Gain/Loss from sale of Motor Vehicle	-	200,000	-	200,000
	Gain/(Loss) from Capital Market	(22,685)	(197,771)	(29,963)	(23,024)
	<b>Total</b>	<b>(2,194,894)</b>	<b>47,745,940</b>	<b>1,250,420</b>	<b>62,600,548</b>
	Add: Prior Year Adjustment	-	-	-	-
	<b>Re-stated Total</b>	<b>(2,194,894)</b>	<b>47,745,940</b>	<b>1,250,420</b>	<b>62,600,548</b>
<b>38.A</b>	<b>Consolidated Other Income:</b>				
	This balance represents:				
	Baraka Patenga Power Limited	(2,194,894)	47,745,940	1,250,420	62,600,548
	Baraka Shikalbaha Power Limited (BSPL)	16,329,400	(70,302,391)	17,102,855	614,650
	Karnaphuli Power Limited (KPL)	(12,882,318)	(120,566,480)	(2,863,778)	168,007
	Baraka Securities Limited	5,798,937	(3,120,665)	1,819,012	(2,216,893)
		7,051,125	(146,243,596)	17,308,509	61,166,312
	Less: Inter Company Adjustment during the year	(44,667,698)	(38,791,129)	(62,847,030)	(57,570,050)
	<b>Total (Re-stated)</b>	<b>(37,616,573)</b>	<b>(185,034,725)</b>	<b>(45,538,521)</b>	<b>3,596,262</b>
<b>39.00</b>	<b>Financial Expenses:</b>				
	This balance represents:				
	Term Finance Expenses	50,967,084	53,730,738	23,920,208	24,096,060
	Other Financial Expenses	159,070,759	140,329,331	99,156,793	94,111,099
	Lease Financial Expense	660,127	559,986	327,788	318,377
	Bank Charges & Commission	488,206	168,793	429,841	158,019
	Bank Guarantee Expenses	652,945	662,125	-	9,180
	<b>Total</b>	<b>211,839,121</b>	<b>195,450,973</b>	<b>123,834,630</b>	<b>118,692,735</b>
	Add: Prior Year Adjustment	-	-	-	-
	<b>Re-stated Total</b>	<b>211,839,121</b>	<b>195,450,973</b>	<b>123,834,630</b>	<b>118,692,735</b>

Notes	Particulars	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
<b>39.A Consolidated Financial Expenses:</b>					
	This balance represents:				
	Baraka Patenga Power Limited (Re-stated)	211,839,121	195,450,973	123,834,630	118,692,735
	Baraka Shikalbaha Power Limited	606,853,653	634,818,843	309,347,556	369,470,013
	Karnaphuli Power Limited	347,807,594	505,975,427	177,913,580	301,223,314
	Baraka Securities Limited	273,256	411,117	158,198	209,953
		1,166,773,624	1,336,656,360	611,253,964	789,596,015
	Less: Inter Company Adjustment during the year	(44,674,209)	23,224,871	(62,853,541)	4,445,950
	<b>Total (Re-stated)</b>	<b>1,122,099,415</b>	<b>1,359,881,231</b>	<b>548,400,423</b>	<b>794,041,965</b>
<b>40.00 Provision (made)/Released for Diminution in Value of Investments:</b>					
	This balance represents:				
	Baraka Patenga Power Limited	-	-	-	-
	Baraka Shikalbaha Power Limited	-	-	-	-
	Karnaphuli Power Limited	-	-	-	-
	Baraka Securities Limited	(1,573,428)	1,570,564	797,130	331,841
	<b>Total</b>	<b>(1,573,428)</b>	<b>1,570,564</b>	<b>797,130</b>	<b>331,841</b>
<b>41.00 Income Tax Expenses:</b>					
	This balance represents:				
	Income Tax Expenses on Other Income	685,850	460,182	635,850	294,908
	Income Tax Expenses on Capital Gain	-	-	-	-
	Income Tax Expenses on Dividend Income	-	12,403,200	-	12,403,200
	<b>Total</b>	<b>685,850</b>	<b>12,863,382</b>	<b>635,850</b>	<b>12,698,108</b>
	Calculation of Current Tax is stated in Annexure-1.				
<b>41.A Consolidated Income Tax Expenses:</b>					
	This balance represents:				
	Baraka Patenga Power Limited	685,850	12,863,382	635,850	12,698,108
	Baraka Shikalbaha Power Limited	7,104,128	9,241,946	5,051,115	3,210,548
	Karnaphuli Power Limited	620,218	436,372	619,127	436,372
	Baraka Securities Limited	653,415	1,472,936	224,510	772,081
	<b>Total</b>	<b>9,063,611</b>	<b>24,014,636</b>	<b>6,530,602</b>	<b>17,117,109</b>
<b>42.00 Earnings Per Share (EPS):</b>					
	Profit Attributable to Ordinary Shareholders (A)	9,762,139	1,867,402	3,240,316	46,795,928
	Weighted Average Number of Ordinary Shares (B)	172,995,488	172,995,488	172,995,488	172,995,488
	<b>Earnings per Share (EPS) (Per Share @ Tk. 10) (C=A/B)</b>	<b>0.06</b>	<b>0.01</b>	<b>0.02</b>	<b>0.27</b>
	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.				
<b>42.A Consolidated Earnings Per Share (EPS):</b>					
	Profit Attributable to Ordinary Shareholders (A)	247,458,079	(21,572,661)	133,354,730	1,129,871
	Weighted Average Number of Ordinary Shares (B)	172,995,488	172,995,488	172,995,488	172,995,488
	<b>Consolidated Earnings Per Share (EPS) (Per Share @ (C=A/B))</b>	<b>1.43</b>	<b>(0.12)</b>	<b>0.77</b>	<b>0.01</b>
	Reason for Changes: Significant increase in consolidated EPS at the end of the period is mainly attributable to improved subsidiary performance, driven by reduced foreign exchange losses and lower financial expenses compared to last year's same period.				
<b>42.01 Weighted Average Number of Ordinary Shares Outstanding:</b>					
	The weighted average number of ordinary shares outstanding during the year is the number of ordinary shares				
<b>Date of Allotment</b>	<b>Ordinary Share</b>	<b>Weighted no. of Days</b>	<b>Calculation</b>	<b>Weighted No. of Share</b>	
Opening as on	172,995,488	-	-	172,995,488	
Add: Addition during the year	-	-	-	-	
<b>Closing as at December 31, 2025</b>	<b>172,995,488</b>	<b>-</b>	<b>-</b>	<b>172,995,488</b>	

Notes	Particulars	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 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.

	December 31, 2025	June 30, 2025
<b>43.00 Net Assets Value (NAV) Per Share:</b>		
Share Capital	1,729,954,880	1,729,954,880
Share Premium	1,462,197,335	1,462,197,335
Fair Value Reserve	(32,701)	2,788
Retained Earnings	1,107,613,058	1,132,450,017
<b>Total Shareholders' Equity</b> (A)	<b>4,299,732,572</b>	<b>4,324,605,020</b>
Total Number of Ordinary Shares (B)	172,995,488	172,995,488
<b>Net Asset Value per Share (NAV) (Per Share @ Tk. 10)</b> (C=A/B)	<b>24.85</b>	<b>25.00</b>

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	(44,231,190)	(35,338,453)
Retained Earnings	1,851,949,721	1,639,090,740
<b>Total Shareholders' Equity</b> (A)	<b>4,999,870,746</b>	<b>4,795,904,502</b>
Total Number of Ordinary Shares (B)	172,995,488	172,995,488
<b>Consolidated Net Assets Value (NAV) Per Share (Per</b> (C=A/B)	<b>28.90</b>	<b>27.72</b>

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

**44.00 Cash Flows from Operating Activities (Indirect Method):**

	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
	01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
Net Profit after Tax	9,762,139	1,867,402	3,240,316	46,795,928
Deprecation on PPE as Non Cash Expenses	73,362,820	73,267,395	35,931,622	36,590,251
Deprecation on Right-of-Use-Assets as Non-Cash Expenses	1,499,572	1,041,533	749,786	621,533
Income generated from Investing Activity	22,835	(61,817,679)	30,113	(61,992,976)
Non Cash Income	1,001,673	11,927,287	(6,617,265)	4,658,605
Non Cash Expenses	-	23,224,871	(66,062,718)	4,445,950
(Increase)/Decrease of Accounts Receivable	(647,135,881)	(126,345,048)	(43,509,844)	(190,972,464)
(Increase)/Decrease of Other Receivable (Note-44.01)	-	-	-	-
(Increase)/Decrease of Inventories	(36,919,524)	89,702,921	(409,262,864)	266,664,941
Purchase of Inventory through Other Financing Facility	415,787,795	128,148,653	484,258,117	(207,012,996)
(Increase)/Decrease of Advance, Deposits and Prepayment for Operational Activities (Note-44.02)	11,019,608	17,068,811	(28,622,571)	7,653,362
Increase/(Decrease) of Accounts Payable	2,539,443	12,397,172	4,717,784	10,282,989
Increase/(Decrease) of Liabilities for Expenses	(147,086)	(186,008)	(346,671)	(155,134)
Increase/(Decrease) of Provision for Income Tax	685,850	12,863,382	635,850	12,698,108
Increase/(Decrease) of Provision for Finance Cost	(19,021,162)	(1,791,401)	(15,153,780)	(2,544,689)
Increase/(Decrease) of Provision for Gratuity	-	-	-	-
Increase/(Decrease) of Provision for WPPF	-	-	-	-
Increase/(Decrease) of Lease Liability (Note-44.03)	-	(1,367,492)	-	(204,751)
<b>Net Cash Flows From Operation Activities</b>	<b>(187,541,918)</b>	<b>180,001,799</b>	<b>(40,012,125)</b>	<b>(72,471,343)</b>
<b>44.01 (Increase)/Decrease of Other Receivable:</b>	-	-	-	-
(Increase)/Decrease of Other Receivable	-	-	-	-
(Increase)/Decrease for Transaction with Subsidiary	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>44.02 (Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:</b>				
(Increase)/Decrease of Advances, Deposits and Pre-payments	8,426,610	16,368,811	(31,185,569)	6,953,362
(Increase)/Decrease for PPE	(2,592,998)	(700,000)	(2,562,998)	(700,000)
<b>Total</b>	<b>11,019,608</b>	<b>17,068,811</b>	<b>(28,622,571)</b>	<b>7,653,362</b>
<b>44.03 Increase/(Decrease) of Lease Liability:</b>				
Increase/(Decrease) of Lease Liability	(964,895)	2,136,184	(484,723)	3,497,866
Increase of Lease Liability for Non Operational Purpose	(964,895)	3,503,676	(484,723)	3,702,617
<b>Total</b>	<b>-</b>	<b>(1,367,492)</b>	<b>-</b>	<b>(204,751)</b>



Notes	Particulars	Half Year Ended (06 months)		2nd Quarter Ended (03 months)	
		01 July, 2025 to 31 December, 2025	01 July, 2024 to 31 December, 2024	01 October, 2025 to 31 December, 2025	01 October, 2024 to 31 December, 2024
<b>44.A</b>	<b>Consolidated Cash Flows from Operating Activities (Indirect Method):</b>				
	Net Profit after Tax	475,568,791	16,143,007	258,349,417	16,944,177
	Deprecation on PPE as Non Cash Expenses	394,811,400	308,974,287	238,257,466	154,322,342
	Deprecation on Right-of-Use Assets as Non-Cash Expenses	2,560,928	2,102,889	(311,570)	1,152,211
	Amortization on Intangible Assets	84,350	84,350	(28,700)	42,175
	Other Income from Investing Activities	17,828,034	4,230,147	30,113	2,913,749
	Non Cash Other Income	53,537,208	72,158,602	105,477,361	(37,626,082)
	Non Cash Financial Expenses	(471,612,061)	266,336,964	(712,345,974)	66,527,172
	(Increase)/Decrease of Deferred Tax Assets	(455,162)	(588,984)	(265,878)	(85,397)
	(Increase)/Decrease of Accounts Receivable (Note-44.A.01)	(559,753,497)	(1,305,170,226)	1,085,836,097	1,552,726,217
	(Increase)/Decrease of Other Receivable (Note-44.A.02)	-	-	-	-
	(Increase)/Decrease of Inventories	477,290,852	480,828,664	(472,898,135)	(99,025,819)
	Purchase of Inventory through Other Financing Facility	444,078,703	(1,390,146,614)	484,258,117	(1,021,105,687)
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note-43.A.03)	19,752,844	72,739,392	(28,395,787)	3,806,126
	Increase/(Decrease) of Accounts Payable (Note-44.A.04)	(25,964,350)	85,405,619	(26,787,743)	72,769,201
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	7,330,987	(795,867)	4,284,831	(925,587)
	Increase/(Decrease) of Provision for Income Tax	6,308,860	20,689,902	6,796,480	17,202,506
	Increase/(Decrease) of Provision for Finance Expenses	(19,021,162)	(1,791,401)	(15,153,780)	(2,544,689)
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Other Liabilities (Note-44.A.05)	8,659,075	1,570,564	(7,559,881)	331,841
	Increase/(Decrease) of Lease Liability (Note-44.A.06)	(1,259,355)	(7,877,784)	(658,392)	(2,183,103)
	<b>Net Cash Flows From Operation Activities</b>	<b>829,746,445</b>	<b>(1,375,106,489)</b>	<b>918,884,042</b>	<b>725,241,353</b>
		-	-	-	-
<b>44.A.01</b>	<b>(Increase)/Decrease of Accounts Receivable:</b>				
	(Increase)/Decrease of Accounts Receivables	(559,753,497)	(1,305,170,226)	1,085,836,097	1,552,726,217
	Non Cash Adjustment	-	-	-	-
	<b>Total</b>	<b>(559,753,497)</b>	<b>(1,305,170,226)</b>	<b>1,085,836,097</b>	<b>1,552,726,217</b>
<b>44.A.02</b>	<b>(Increase)/Decrease of Other Receivable:</b>				
	(Increase)/Decrease of Other Receivables	-	-	-	-
	(Increase)/Decrease for Non-Operating Activities	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>44.A.03</b>	<b>(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:</b>				
	(Increase)/Decrease of Advances, Deposits and Pre-payments	19,440,846	74,320,392	(30,958,785)	5,387,126
	(Increase)/Decrease for PPE	(311,998)	1,581,000	(2,562,998)	1,581,000
	<b>Total</b>	<b>19,752,844</b>	<b>72,739,392</b>	<b>(28,395,787)</b>	<b>3,806,126</b>
<b>44.A.04</b>	<b>Increase/(Decrease) of Accounts Payable for Operational Activities:</b>				
	Increase/(Decrease) of Accounts Payable	(23,838,205)	85,405,619	(26,787,743)	71,088,787
	Increase/(Decrease) for Non Operational Purpose	2,126,145	-	-	-
	<b>Total</b>	<b>(25,964,350)</b>	<b>85,405,619</b>	<b>(26,787,743)</b>	<b>71,088,787</b>
<b>44.A.05</b>	<b>(Increase)/decrease of Others Liabilities:</b>				
	(Increase)/Decrease of Others Liabilities	6,546,085	95,676,086	(7,559,881)	87,477,257
	Non Cash Adjustment	-	34,599,098	-	34,599,098
	Increase/(Decrease) against Non-Operating Purpose	(2,112,990)	59,506,424	-	52,546,318
	Issue of Share	-	-	-	-
	<b>Total</b>	<b>8,659,075</b>	<b>1,570,564</b>	<b>(7,559,881)</b>	<b>331,841</b>
<b>44.A.06</b>	<b>Increase/(Decrease) of Lease Liability:</b>				
	Increase/(Decrease) of Lease Liability	(2,224,250)	(4,374,108)	(1,143,115)	1,519,514
	Increase of Lease Liability for Non-Operational Purpose	(964,895)	3,503,676	(484,723)	3,702,617
	<b>Total</b>	<b>(1,259,355)</b>	<b>(7,877,784)</b>	<b>(658,392)</b>	<b>(2,183,103)</b>
<b>45.00</b>	<b>Net Operating Cash Flows Per Share (NOCFPS):</b>				
	Cash Generated from Operating Activities (A)	(187,541,918)	180,001,799	(40,012,125)	(72,471,343)
	Total Number of Ordinary Shares (B)	172,995,488	172,995,488	172,995,488	172,995,488
	<b>Net Operating Cash Flows Per Share (NOCFPS) (Per (C=A/B))</b>	<b>(1.08)</b>	<b>1.04</b>	<b>(0.23)</b>	<b>(0.42)</b>
	Reason for Changes: NOCFPS has decreased due to a lesser amount received from the customer, compared to the same period of the previous year.				
<b>45.A</b>	<b>Consolidated Net Operating Cash Flows Per Share (NOCFPS):</b>				
	Cash Generated from Operating Activities (A)	829,746,445	(1,375,106,489)	918,884,042	725,241,353
	Total Number of Ordinary Shares (B)	172,995,488	172,995,488	172,995,488	172,995,488
	<b>Consolidated Net Operating Cash Flows Per Share (C=A/B)</b>	<b>4.80</b>	<b>(7.95)</b>	<b>5.31</b>	<b>4.19</b>
	Reason for Changes: Consolidated Net Operating Cash Flow per Share (NOCFPS) has increased during the reporting period, mainly due to comparatively lower payments made to suppliers by the subsidiary companies.				
<b>46.00</b>	<b>General Disclosures:</b>				
	Comparative figures have been rearranged wherever considered necessary to conform to the current year's presentation.				
<b>47.00</b>	<b>Events after Reporting Period:</b>				
	There is no significant event after reporting period.				

**Calculation of Current Tax for the half year ended December 31, 2025:**

**Annexure-1**

**Calculation of Minimum Taxes:**

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Bank Interest	3,179,248		-	635,850	635,850
Dividend Income	-		-		-
<b>a. Total</b>					<b>635,850</b>

<b>b.</b>	Advance Income Tax Addition (120, 153)			50,000
<b>c.</b>	<b>Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4] (b &amp; c)</b>			<b>50,000</b>
<b>d.</b>	Add: Capital Gain on Marketable Securities	(22,685)	10%	-
	<b>Income Tax Expenses (Current year)</b>			<b>685,850</b>
<b>e.</b>	Under/Over Provision for previous Assessment year			-
	<b>Income Tax Expenses (Prior year)</b>			-