

Consolidated & Separate Financial Statements (Un-Audited)

as on and for the third quarter ended March 31, 2026



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 March 31, 2026

Particulars	Notes	Amount in Taka	
		As on	As on
		March 31, 2026	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.A	13,868,169,706	14,330,568,672
Intangible Assets	5.00	368,375	494,900
Right-of-Use Assets	6.A	9,818,759	13,660,151
Capital Work-in-Progress	7.00	113,610,528	109,959,173
Deferred Tax Assets	8.00	1,736,379	1,011,070
Goodwill on Acquisition of Subsidiary	9.00	1,768,182	1,768,182
Total Non-Current Assets		13,995,471,929	14,457,462,148
Current Assets			
Inventories	11.A	2,034,100,671	2,720,088,136
Investment in Other Companies	12.00	383,000,000	383,000,000
Investment in Marketable Securities	13.A	68,129,051	90,961,056
Advances, Deposits & Pre-payments	14.A	929,157,565	829,104,360
Accounts Receivables	15.A	8,686,822,915	6,062,549,919
Other Receivables	16.A	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	17.A	51,572,370	213,412,553
Short Term Investment	18.A	138,867,559	119,715,478
Cash & Cash Equivalents	19.A	157,087,278	549,054,388
Total Current Assets		12,459,805,722	10,978,954,203
TOTAL ASSETS		26,455,277,651	25,436,416,351
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	20.A	1,729,954,880	1,729,954,880
Share Premium	21.A	1,462,197,335	1,462,197,335
Fair Value Reserve		(41,236,074)	(35,338,453)
Retained Earnings	22.A	2,098,619,408	1,639,090,740
		5,249,535,549	4,795,904,502
Non-Controlling Interest	23.00	2,507,373,596	2,050,545,892
Total Equity		7,756,909,145	6,846,450,394
Non-Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	24.A	-	112,000,000
Term Loan-Non Current Maturity	25.A	6,079,187,758	4,584,449,496
Finance Lease Liability-Non Current Maturity	26.B	6,330,164	7,268,584
Provision for Gratuity	27.A	19,463,313	19,463,313
Total Non-Current Liabilities		6,104,981,235	4,723,181,393
Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	24.B	574,000,000	604,000,000
Term Loan-Current Maturity	25.B	2,362,286,627	4,882,125,373
Finance Lease Liability-Current Maturity	26.B	1,822,275	4,365,818
Other Financial Facility	28.A	8,707,934,514	7,479,917,598
Current Account with Related Parties (Payable)	29.A	705,427,552	678,170,694
Provision for Income Tax	30.A	78,175,607	89,115,470
Liabilities for Expenses	31.A	37,186,633	25,357,699
Accounts Payables	32.A	83,398,721	78,895,343
Unclaimed Dividend	33.A	6,662,472	5,650,945
Other Liabilities	34.A	36,492,870	19,185,624
Total Current Liabilities		12,593,387,271	13,866,784,564
TOTAL EQUITY & LIABILITIES		26,455,277,650	25,436,416,351
Net Assets Value Per Share (NAVPS)	43.A	30.34	27.72


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

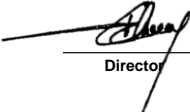
The financial statements were approved by the Board of directors on April 29, 2026 and were signed on its


Company Secretary


Managing Director


Chief Financial Officer


Director


Director

Dated: Dhaka
April 29, 2026

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	35.A	8,888,076,661	10,181,369,153	2,571,594,349	3,303,990,568
Cost of Revenue	36.A	(5,980,366,669)	(7,317,196,070)	(1,458,401,820)	(2,171,518,895)
Gross Profit/(Loss)		2,907,709,992	2,864,173,083	1,113,192,529	1,132,471,673
General & Administrative Expenses	37.A	(231,407,601)	(228,946,399)	(79,665,100)	(83,889,152)
Operating Profit/(Loss)		2,676,302,391	2,635,226,684	1,033,527,429	1,048,582,521
Other Income/(Loss)	38.A	(28,958,847)	(519,704,275)	(8,844,382)	(334,669,550)
Financial Expenses	39.A	(1,688,558,271)	(1,778,077,758)	(548,956,748)	(418,196,527)
Profit before Provision		958,785,273	337,444,651	475,726,299	295,716,444
Provision (Made)/Released for Diminution in Value of Investments	40.00	1,830,973	4,534,399	257,545	6,104,963
Net Profit/(Loss) before Tax		960,616,246	341,979,050	475,983,844	301,821,407
Income Tax Expenses	41.A	(4,025,659)	(34,733,064)	5,037,952	(10,718,428)
Prior year Income Tax Expenses		-	-	-	-
Net Profit/(Loss) after Tax		956,590,587	307,245,986	481,021,796	291,102,979
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		(11,532,738)	(9,738,232)	5,869,904	1,044,774
Total Comprehensive Income/(Loss) for the year		945,057,849	297,507,754	486,891,700	292,147,753
Profit Attributable to					
Owners of the Company		494,127,766	128,187,592	246,669,687	149,760,253
Non-controlling Interest	23.01	462,462,821	179,058,394	234,352,109	141,342,726
Total Profit Attributable		956,590,587	307,245,986	481,021,796	291,102,979
Comprehensive Income Attributable to					
Owners of the Company		488,230,145	123,248,992	249,664,803	150,293,299
Non-controlling Interest		456,827,704	174,258,762	237,226,897	141,854,454
Total Comprehensive Income Attributable		945,057,849	297,507,754	486,891,700	292,147,753
Earnings per Share (EPS)	42.A	2.86	0.74	1.43	0.87

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

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


 Company Secretary


 Managing Director


 Chief Financial Officer


 Director


 Director

Dated: Dhaka
 April 29, 2026

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Equity Attributable to Owners of the Company					Amount in Taka	
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
Balance as on 01-07-2025	1,729,954,880	1,462,197,335	(35,338,453)	1,639,090,740	4,795,904,502	2,050,545,892	6,846,450,394
Increase/(Decrease) in Fair Value	-	-	(5,897,621)	-	(5,897,621)	(5,635,117)	(11,532,738)
Net Profit/(Loss) during the year	-	-	-	494,127,766	494,127,766	462,462,821	956,590,587
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	-	-	-	-	-	-	-
Balance as on 31-03-2026	1,729,954,880	1,462,197,335	(41,236,074)	2,098,619,408	5,249,535,549	2,507,373,596	7,756,909,145

Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
Balance as on 01-07-2024	1,729,954,880	1,462,197,335	(31,112,923)	1,436,184,568	4,597,223,860	1,841,181,663	6,438,405,523
Increase/(Decrease) in Fair Value	-	-	(10,780,101)	-	(10,780,101)	1,041,869	(9,738,232)
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	-	-	-	128,187,592	128,187,592	126,943,549	255,131,141
Balance as on 31-03-2025	1,729,954,880	1,462,197,335	(41,893,024)	1,529,773,062	4,680,032,253	1,969,167,081	6,649,199,334
Balance as on 01-04-2025	1,729,954,880	1,462,197,335	(41,893,024)	1,529,773,062	4,680,032,253	1,969,167,081	6,649,199,334
Net Profit/(Loss) during the period	-	-	-	109,317,678	109,317,678	146,125,775	255,443,453
Increase/(Decrease) in Fair Value	-	-	6,554,571	-	6,554,571	(5,162,964)	1,391,607
Cash Dividend of Subsidiaries (i.e. KPL & BSPL)	-	-	-	-	-	(59,584,000)	(59,584,000)
Issue of Share Capital	-	-	-	-	-	-	-
Balance as on 30-06-2025	1,729,954,880	1,462,197,335	(35,338,453)	1,639,090,740	4,795,904,502	2,050,545,892	6,846,450,394

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

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



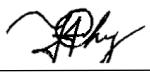
 Company Secretary




 Managing Director



 Chief Financial Officer



 Director



 Director

Dated: Dhaka
 April 29, 2026

Baraka Patenga Power Limited and Its Subsidiary
Consolidated Statement of Cash Flows (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	Amount in Taka		Amount in Taka	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		6,261,211,877	8,162,267,246	503,016,715	2,604,386,370
Cash Receipts from Others		9,938,976	5,918,266	3,771,276	2,980,887
Cash Received/(Paid) from/to Clients		(7,050,345)	27,814,127	11,415,433	(4,944,780)
Cash Paid to Suppliers		(6,063,178,046)	(7,145,142,890)	(2,331,140,447)	(1,429,778,768)
Cash Paid to Others		(239,607,146)	(254,123,444)	(90,334,319)	(99,733,747)
Change in Foreign Exchange Transactions		(25,320,059)	(310,730,625)	(11,128,599)	(197,647,270)
Cash Generated/(used) from Operating Activities		(64,004,743)	486,002,680	(1,914,399,941)	875,262,692
Income Tax Paid		(7,663,371)	(21,031,151)	(1,926,404)	(13,884,098)
Financial Expenses		(1,419,575,157)	(1,412,767,712)	(404,663,371)	(434,068,288)
Net Cash from Operating Activities		(1,491,243,271)	(947,796,183)	(2,320,989,716)	427,310,306
B. Cash Flow from Investing Activities:					
Acquisition of PPE		(9,030,327)	(12,013,801)	(4,986,758)	(608,959)
Fixed Deposit Receipt (FDR)		(19,152,081)	(1,651,200)	(16,935,046)	(1,651,200)
Dividend Received		-	13,697,177	-	13,697,177
Investment in Other Companies		-	-	-	-
Investment in Marketable Securities		15,358,583	9,317,141	2,859,906	5,810,356
Net Cash Generated/(Used) from Investing Activities		(12,823,825)	9,349,317	(19,061,898)	17,247,374
C. Cash Flow from Financing Activities:					
Term Loan Received/ (Repayment)		(1,035,334,664)	103,607,782	68,389,366	(478,584,271)
Dividend Paid		(33,587,571)	(33,966,275)	(33,495,684)	(33,847,662)
Dividend Paid to MI		-	(48,200,707)	-	(48,200,707)
Short Term Loan		2,140,307,282	(732,176,298)	1,851,591,546	(290,676,979)
Current Account With Related Parties		184,220,590	844,164,722	(30,299,872)	408,055,303
Lease Finance		(1,527,141)	3,049,994	(562,246)	(453,682)
Repayment of Preference Share Capital		(142,000,000)	(40,000,000)	(30,000,000)	(20,000,000)
Issue of Share Capital		-	-	-	-
Issue of Share Capital to Minority Shareholders		-	-	-	-
Net Cash Generated/(used) from Financing Activities		1,112,078,496	96,479,218	1,825,623,110	(463,707,998)
Net Cash Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(391,988,600)	(841,967,648)	(514,428,504)	(19,150,318)
Cash and Cash Equivalent at the Beginning of the period		549,076,966	977,996,096	671,516,870	155,178,766
Cash and Cash Equivalents at the End of the period		157,088,366	136,028,448	157,088,366	136,028,448
The above Balance Consists of the followings:					
Cash in Hand		4,780,428	2,253,834	4,780,428	2,253,834
Cash at Bank		152,117,533	133,455,976	152,117,533	133,455,976
Cash Available on BO A/C at year ended		190,405	318,638	190,405	318,638
Total		157,088,366	136,028,448	157,088,366	136,028,448
Net Operating Cash Flows Per Share (NOCFPS)	45.A	(8.62)	(5.48)	(13.42)	2.47


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


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


 Company Secretary


 Managing Director


 Chief Financial Officer


 Director


 Director

Dated: Dhaka
 April 29, 2026

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Property, Plant & Equipment
as at March 31, 2026

Particulars	Freehold Assets								Schedule-A
	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
Rate of Depreciation	0.00%	10.00%	20.00%	20.00%	20.00%	6.67%	20.00%	3.00%	
Cost:									
Balance as on July 01, 2024	967,352,106	4,340,344	38,540,932	10,417,042	13,633,160	2,142,037,843	18,600,844	15,592,356,036	18,787,278,307
Add: Addition during the year	-	-	364,700	-	549,720	-	3,651,088	-	4,565,508
Less: Adjustment during the year	-	-	-	-	(2,568,603)	-	-	-	(2,568,603)
Balance as at June 30, 2025	967,352,106	4,340,344	38,905,632	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,275,212
Balance as on July 01, 2025	967,352,106	4,340,344	38,905,632	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,275,212
Add: Addition during the year	-	-	185,974	-	-	-	-	-	185,974
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2026	967,352,106	4,340,344	39,091,606	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,461,186
Accumulated Depreciation:									
Balance as on July 01, 2024	-	3,268,189	32,062,605	7,327,328	11,764,595	836,099,239	13,436,125	2,885,411,930	3,789,370,011
Add: Charged during the year	-	205,803	2,933,920	1,079,034	637,132	142,873,923	2,059,288	467,896,148	617,685,248
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at June 30, 2025	-	3,473,992	34,996,525	8,406,362	9,833,125	978,973,162	15,495,413	3,353,308,078	4,404,486,657
Balance as on July 01, 2025	-	3,473,992	34,996,525	8,406,362	9,833,125	978,973,162	15,495,413	3,353,308,078	4,404,486,657
Add: Charged during the year	-	246,403	1,296,069	813,475	45,340,616	191,898,560	1,681,382	350,922,348	592,198,853
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2026	-	3,720,395	36,292,594	9,219,837	55,173,741	1,170,871,722	17,176,795	3,704,230,426	4,996,685,510
Written Down Value (WDV)									
Balance as at June 30, 2025	967,352,106	866,352	3,909,107	2,010,680	1,781,152	1,163,064,681	6,756,519	12,239,047,958	14,384,788,555
Balance as at March 31, 2026	967,352,106	619,949	2,799,012	1,197,205	(43,559,464)	971,166,121	5,075,137	11,888,125,610	13,792,775,676

Allocation of Depreciation:	March 31, 2026	June 30, 2025
Cost of Sales	352,603,730	469,955,436
General & Administrative Expenses	239,595,123	147,729,812
Total	592,198,853	617,685,248

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

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule of Intangible Assets
as at March 31, 2026

			Schedule-AA
Particulars	Back Office Software-UCAS	Inventory Software	Total
Amortization Rate	20.00%	20.00%	
Cost:			
Balance as on July 01, 2024	472,500	371,000	843,500
Add: Addition during the year	-	-	-
Less: Adjustment during the year	-	-	-
Balance as at June 30, 2025	472,500	371,000	843,500
Balance as on July 01, 2025	472,500	371,000	843,500
Add: Addition during the year	-	-	-
Less: Adjustment during the year	-	-	-
Balance as at March 31, 2026	472,500	371,000	843,500
Accumulated Amortization:			
Balance as on July 01, 2024	31,500	148,400	179,900
Add: Charged during the year	94,500	74,200	168,700
Less: Adjustment during the year	-	-	-
Balance as at June 30, 2025	126,000	222,600	348,600
Balance as on July 01, 2025	126,000	222,600	348,600
Add: Charged during the year	70,875	55,650	126,525
Less: Adjustment during the year	-	-	-
Balance as at March 31, 2026	196,875	278,250	475,125
Written Down Value (WDV)			
Balance as at June 30, 2025	346,500	148,400	494,900
Balance as at March 31, 2026	275,625	92,750	368,375

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Schedule for Right of Use Assets
as at March 31, 2026

				Schedule-AAA
Particulars	Right-of-Use Assets-Vehicle	Right-of-Use Assets-Office Space	Right-of-Use Assets-Storage Tank	Total
Rate of Depreciation	20.00%	33.33%	33.33%	
Cost:				
Balance as on July 01, 2024	25,271,850	24,856,732	88,239,672	138,368,254
Add: Addition during the year	6,046,000	-	-	6,046,000
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2025	31,317,850	24,856,732	88,239,672	144,414,254
Balance as on July 01, 2025	31,317,850	24,856,732	88,239,672	144,414,254
Add: Addition during the year	-	-	-	-
Less: Adjustment during the year	-	-	-	-
Balance as at March 31, 2026	31,317,850	24,856,732	88,239,672	144,414,254
Accumulated Depreciation:				
Balance as on July 01, 2024	18,001,850	19,903,736	88,239,672	126,145,258
Add: Charged during the year	2,486,133	2,122,712	-	4,608,845
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2025	20,487,983	22,026,448	88,239,672	130,754,103
Balance as on July 01, 2025	20,487,983	22,026,448	88,239,672	130,754,103
Add: Charged during the year	2,249,358	1,592,034	-	3,841,392
Less: Adjustment during the year	-	-	-	-
Balance as at March 31, 2026	22,737,341	23,618,482	88,239,672	134,595,495
Written Down Value (WDV)				
Balance as at June 30, 2025	10,829,867	2,830,284	-	13,660,151
Balance as at March 31, 2026	8,580,509	1,238,250	-	9,818,759
Allocation of Depreciation:				
	March 31, 2026	June 30, 2025		
Cost of Sales	-	-		
General & Administrative Expenses	3,841,392	4,608,845		
Total	3,841,392	4,608,845		

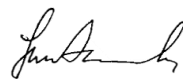
Baraka Patenga Power Limited
Statement of Financial Position (Un-Audited)
as at March 31, 2026

Particulars	Notes	Amount in Taka	
		As on	As on
		March 31, 2026	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	2,774,989,477	2,884,959,305
Right-of-Use Assets	6.00	8,580,509	10,829,867
Investment in Subsidiary	10.00	1,613,600,000	1,613,600,000
Total Non-Current Assets		4,397,169,986	4,509,389,172
Current Assets			
Inventories	11.00	619,369,024	618,880,792
Investment in Marketable Securities	13.00	99,775	133,700
Advances, Deposits & Pre-payments	14.00	136,347,922	144,769,088
Accounts Receivables	15.00	2,095,838,153	1,060,906,443
Other Receivables	16.00	11,068,313	11,068,313
Current Account with Related Parties (Receivable)	17.00	49,540,273	3,239,848
Short Term Investment	18.00	63,920,668	60,907,445
Cash & Cash Equivalents	19.00	29,211,533	26,487,167
Total Current Assets		3,005,395,661	1,926,392,796
TOTAL ASSETS		7,402,565,647	6,435,781,968
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	20.00	1,729,954,880	1,729,954,880
Share Premium	21.00	1,462,197,335	1,462,197,335
Fair Value Reserve	13.00	(29,711)	2,788
Retained Earnings	22.00	1,110,459,980	1,132,450,017
Total Shareholders' Equity		4,302,582,484	4,324,605,020
Non-Current Liabilities			
Term Loan-Non Current Maturity	25.00	399,241,016	453,145,967
Lease Liability-Non Current Maturity	26.00	6,330,164	7,003,440
Provision for Gratuity	27.00	19,463,313	19,463,313
Total Non-Current Liabilities		425,034,493	479,612,720
Current Liabilities			
Term Loan-Current Maturity	25.00	454,656,828	685,099,963
Lease Liabilities-Current Maturity	26.00	1,192,193	2,046,058
Other Financial Facility	28.00	1,028,022,271	266,330,461
Current Account with Related Parties (Payable)	29.00	1,127,260,453	619,904,334
Provision for Income Tax	30.00	38,697,221	37,641,074
Liabilities for Expenses	31.00	9,112,151	9,385,028
Accounts Payable	32.00	9,341,365	5,502,649
Unclaimed Dividend	33.00	6,662,472	5,650,945
Other Liabilities	34.00	3,716	3,716
Total Current Liabilities		2,674,948,670	1,631,564,228
TOTAL EQUITY & LIABILITIES		7,402,565,647	6,435,781,968
Net Assets Value Per Share (NAVPS)	43.00	24.87	25.00

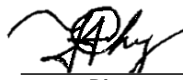
The accounting policies and other notes form an integral part of these financial statements.

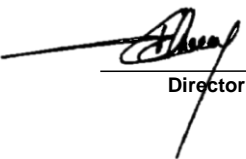
The financial statements were approved by the Board of directors on April 29, 2026 and were signed on its


 Company Secretary


 Managing Director


 Chief Financial Officer


 Director


 Director

Dated: Dhaka
 April 29, 2026

Baraka Patenga Power Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	35.00	2,076,781,106	1,597,850,692	589,935,829	475,827,266
Cost of Revenue	36.00	(1,678,737,330)	(1,276,657,997)	(454,704,214)	(351,204,550)
Gross Profit/(Loss)		398,043,776	321,192,695	135,231,615	124,622,716
General & Administrative Expenses	37.00	(57,691,659)	(54,327,136)	(19,361,502)	(20,192,974)
Operating Profit/(Loss)		340,352,117	266,865,559	115,870,113	104,429,742
Other Income/(Loss)	38.00	(2,368,492)	23,768,097	(173,598)	(23,977,843)
Financial Expenses	39.00	(324,318,417)	(273,353,691)	(112,479,296)	(77,902,718)
Net Profit/(Loss) before Tax		13,665,208	17,279,965	3,217,219	2,549,181
Income Tax Expenses					
Current year	41.00	(1,056,147)	(12,938,382)	(370,297)	(75,000)
Prior year		-	-	-	-
Net Profit/(Loss) after Tax		12,609,061	4,341,583	2,846,922	2,474,181
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	13.00	(32,499)	(2,732)	2,990	(1,951)
Total Comprehensive Income/(Loss) for the year		12,576,562	4,338,851	2,849,912	2,472,230
Earnings Per Share (EPS)	42.00	0.07	0.03	0.02	0.01

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

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



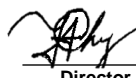
 Company Secretary



 Managing Director



 Chief Financial Officer



 Director



 Director

Dated: Dhaka
 April 29, 2026

Baraka Patenga Power Limited
Statement of Changes in Equity (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Amount in Taka
					Total
Balance as on 01-07-2025	1,729,954,880	1,462,197,335	2,788	1,132,450,017	4,324,605,020
Increase/(Decrease) in Fair Value	-	-	(32,499)	-	(32,499)
Payment of Cash Dividend @ 2% for the year 2024-2025	-	-	-	(34,599,098)	(34,599,098)
Net Profit/(Loss) during the year	-	-	-	12,609,061	12,609,061
Balance as on 31-03-2026	1,729,954,880	1,462,197,335	(29,711)	1,110,459,980	4,302,582,484

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2024	1,729,954,880	1,462,197,335	-	1,151,182,254	4,343,334,469
Increase/(Decrease) in Fair Value	-	-	(2,732)	-	(2,732)
Payment of Cash Dividend @ 2% for the year 2023-2024	-	-	-	(34,599,098)	(34,599,098)
Net Profit/(Loss) during the period	-	-	-	4,341,583	4,341,583
Balance as on 31-03-2025	1,729,954,880	1,462,197,335	(2,732)	1,120,924,739	4,313,074,222
Balance as on 01-04-2025	1,729,954,880	1,462,197,335	(2,732)	1,120,924,739	4,313,074,222
Increase/(Decrease) in Fair Value	-	-	5,520	-	5,520
Net Profit/(Loss) during the period	-	-	-	11,525,278	11,525,278
Balance as on 30-06-2025	1,729,954,880	1,462,197,335	2,788	1,132,450,017	4,324,605,020

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

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



 Company Secretary



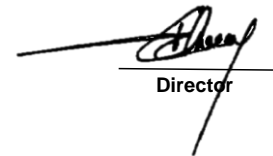
 Managing Director



 Chief Financial Officer



 Director



 Director

Dated: Dhaka
 April 29, 2026

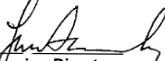
Baraka Patenga Power Limited
Statement of Cash Flows (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	Amount in Taka		Amount in Taka	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		1,041,849,396	1,301,228,290	202,140,000	305,549,912
Cash Receipts from Others		4,180,733	1,084,006	1,001,485	-
Cash Paid to Suppliers		(1,104,121,597)	(803,620,271)	(360,442,473)	(210,811,457)
Cash Paid to Others		(86,598,751)	(79,166,540)	(35,761,822)	(32,920,912)
Change in Foreign Exchange Transactions		(5,524,636)	(6,721,161)	(1,175,002)	(3,492,703)
Cash Generated/(Used) from Operating Activities		(150,214,855)	412,804,324	(194,237,812)	58,324,840
Income Tax Paid		(1,037,389)	(12,938,382)	(332,797)	(12,478,200)
Financial Expenses		(320,253,354)	(200,312,816)	(89,393,071)	(26,295,313)
Net Cash from Operating Activities		(471,505,598)	199,553,126	(283,963,680)	19,551,327
B. Cash Flow from Investing Activities:					
Acquisition of PPE		(5,165,498)	(6,784,600)	(2,500,000)	-
Investment in Marketable Securities		(21,490)	(322,357)	(81)	(12,596)
Fixed Deposit Receipt (FDR)		(3,013,223)	-	(796,188)	-
Dividend Received		-	62,016,000	-	62,016,000
Investment in Subsidiary Company		-	-	-	-
Net Cash Generated/(Used) from Investing Activities		(8,200,211)	54,909,043	(3,296,269)	62,003,404
C. Cash Flow from Financing Activities:					
Term Loan Repayment		(288,426,778)	114,576,144	(16,428,514)	(119,277,436)
Lease Liability Repayment		(1,527,141)	3,049,994	(562,246)	(453,682)
Dividend Paid		(33,587,571)	(33,966,275)	(33,495,684)	(33,847,662)
Current Account With Related Parties		461,055,694	(205,680,947)	(363,613,030)	40,145,393
Short term Loan		344,915,971	(122,434,758)	577,800,616	27,837,312
Issue of Share Capital		-	-	-	-
Net Cash Generated/(Used) from Financing Activities		482,430,175	(244,455,842)	163,701,142	(85,596,075)
Net Cash Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		2,724,366	10,006,327	(123,558,807)	(4,041,344)
Cash and Cash Equivalent at the Beginning of the period		26,487,167	14,085,836	152,770,340	28,133,507
Cash and Cash Equivalents at the End of the period		29,211,533	24,092,163	29,211,533	24,092,163
The above Balance Consists of the followings:					
Cash in Hand		298,958	28,775	298,958	28,775
Cash at Bank		28,911,487	24,037,022	28,911,487	24,037,022
Cash Available on BO A/C at year ended		1,088	26,366	1,088	26,366
Total		29,211,533	24,092,163	29,211,533	24,092,163
Net Operating Cash Flows Per Share (NOCFPS)	45.00	(2.73)	1.15	(1.64)	0.11

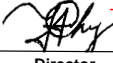
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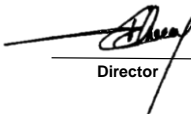
The financial statements were approved by the Board of directors on April 29, 2026 and were signed on its behalf by:


 Company Secretary


 Managing Director


 Chief Financial Officer


 Director


 Director

Dated: Dhaka
 April 29, 2026

Baraka Patenga Power Limited
Schedule for Property, Plant & Equipment
as at March 31, 2026

Particulars	Freehold Assets								Schedule-B
	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
Rate of Depreciation	0.00%	10.00%	20.00%	20.00%	20.00%	6.67%	20.00%	3.00%	
Cost:									
Balance as on July 01, 2024	128,726,380	2,450,237	8,933,634	5,068,665	7,592,603	446,880,112	11,042,719	3,873,699,199	4,484,393,549
Add: Addition during the year	-	-	38,600	-	549,720	-	-	-	588,320
Less: Adjustment during the year	-	-	-	-	(2,568,603)	-	-	-	(2,568,603)
Balance as at June 30, 2025	128,726,380	2,450,237	8,972,234	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,413,266
Balance as on July 01, 2025	128,726,380	2,450,237	8,972,234	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,413,266
Add: Addition during the year	-	-	72,500	-	-	-	-	-	72,500
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2026	128,726,380	2,450,237	9,044,734	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,485,766
Accumulated Depreciation:									
Balance as on July 01, 2024	-	2,314,022	7,609,792	4,818,665	7,592,603	287,322,915	11,042,719	1,132,522,585	1,453,223,301
Add: Charged during the year	-	16,792	447,504	100,000	91,620	29,806,903	-	116,336,443	146,799,262
Less: Adjustment during the year	-	-	-	-	(2,568,602)	-	-	-	(2,568,602)
Balance as at June 30, 2025	-	2,330,814	8,057,296	4,918,665	5,115,621	317,129,818	11,042,719	1,248,859,028	1,597,453,961
Balance as on July 01, 2025	-	2,330,814	8,057,296	4,918,665	5,115,621	317,129,818	11,042,719	1,248,859,028	1,597,453,961
Add: Charged during the year	-	12,594	346,987	75,000	-	22,355,177	-	87,252,570	110,042,328
Less: Adjustment during the year	-	-	-	-	-	-	-	-	-
Balance as at March 31, 2026	-	2,343,408	8,404,283	4,993,665	5,115,621	339,484,995	11,042,719	1,336,111,598	1,707,496,289
Written Down Value (WDV)									
Balance as at June 30, 2025	128,726,380	119,423	914,938	150,000	458,099	129,750,294	-	2,624,840,171	2,884,959,305
Balance as at March 31, 2026	128,726,380	106,829	640,451	75,000	458,099	107,395,117	-	2,537,587,601	2,774,989,477

Allocation of Depreciation:	March 31, 2026	June 30, 2025
Cost of Sales	87,252,570	116,336,443
General & Administrative Expenses	22,789,758	30,462,819
Total	110,042,328	146,799,262

(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 March 31, 2026

				Schedule-BB
Particulars	Right-of-Use Assets-Storage Tank	Right-of-Use Assets-Office Space	Right-of-Use Assets-Motor Vehicle	Total
Rate of Depreciation:	33.33%	33.33%	20.00%	
Cost:				
Balance as on July 01, 2024	16,646,398	7,200,721	8,400,000	32,247,119
Add: Addition during the year	-	-	6,046,000	6,046,000
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2024	16,646,398	7,200,721	14,446,000	38,293,119
Balance as on July 01, 2025	16,646,398	7,200,721	14,446,000	38,293,119
Add: Addition during the year	-	-	-	-
Less: Adjustment during the year	-	-	-	-
Balance as at March 31, 2026	16,646,398	7,200,721	14,446,000	38,293,119
Accumulated Depreciation:				
Balance as on July 01, 2024	16,646,398	7,200,721	1,130,000	24,977,119
Add: Charged during the year	-	-	2,486,133	2,486,133
Less: Adjustment during the year	-	-	-	-
Balance as at June 30, 2024	16,646,398	7,200,721	3,616,133	27,463,252
Balance as on July 01, 2025	16,646,398	7,200,721	3,616,133	27,463,252
Add: Charged during the year	-	-	2,249,358	2,249,358
Less: Adjustment during the year	-	-	-	-
Balance as at March 31, 2026	16,646,398	7,200,721	5,865,491	29,712,610
Written Down Value (WDV)				
Balance as at June 30, 2025	-	-	10,829,867	10,829,867
Balance as at March 31, 2026	-	-	8,580,509	8,580,509

Allocation of Depreciation:	March 31, 2026	June 30, 2025
Cost of Sales	-	-
General & Administrative Expenses	2,249,358	2,486,133
Total	2,249,358	2,486,133

Baraka Patenga Power Limited
Notes to the Financial Statements
as on and for the period ended March 31, 2026

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 April 29, 2026.

2.04 Reporting Period:

The financial period of the Company is from July 01, 2025 to March 31, 2026.

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 March 31, 2026 the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

3.18 Segment Reporting:

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

3.19 Off Setting:

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

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

3.20 Components of the Financial Statements:

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

- * Statement of Financial Position as on March 31, 2026;
- * Statement of Profit or Loss and Other Comprehensive Income for the year ended March 31, 2026;
- * Statement of Changes in Equity for the period year March 31, 2026;
- * Statement of Cash Flows for the year ended March 31, 2026; 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	
		March 31, 2026	June 30, 2025
4.00	Property, Plant & Equipment:		
	This is made-up as follows:		
	A. Cost:		
	Opening Balance	4,482,413,266	4,484,393,549
	Add: Addition during the year	72,500	588,320
	Less: Adjustment during the year		(2,568,603)
	Closing Balance	4,482,485,766	4,482,413,266
	B. Accumulated Depreciation:		
	Opening Balance	1,597,453,961	1,453,223,301
	Add: Charged during the year	110,042,328	146,799,262
	Less: Adjustment during the year	-	(2,568,602)
	Closing Balance	1,707,496,289	1,597,453,961
	Written Down Value (WDV) (A-B)	2,774,989,477	2,884,959,305
	A detailed Schedule on Property, Plant and Equipment has been given in Schedule-B.		
	Hypothecation of above PPE on first ranking pari passu basis creating present and future charge with the RJSC against the Term Loan that sanctioned by the United Commercial Bank PLC. & Trust Bank PLC.		
4.A	Consolidated Property, Plant & Equipment:		
	This balance represents:		
	Baraka Patenga Power Limited	2,774,989,477	2,884,959,305
	Baraka Shikhalbaha Power Limited	5,597,320,153	5,773,351,018
	Karnaphuli Power Limited	5,547,687,406	5,722,485,426
	Baraka Securities Limited	2,392,553	3,992,806
		13,922,389,589	14,384,788,555
	Less: Inter Company Adjustment	(54,219,883)	(54,219,883)
	Total	13,868,169,706	14,330,568,672
	A details of Consolidated Schedule on Property, Plant and Equipment has been given in Schedule-A.		
5.00	Consolidated Intangible Assets:		
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	92,750	148,400
	Baraka Securities Limited	275,625	346,500
		368,375	494,900
	Less: Inter Company Adjustment during the year	-	-
	Total	368,375	494,900
	A details of Consolidated schedule on Right of Use Assets has been given in Schedule - AA.		
6.00	Right-of-Use Assets:		
	This is made-up as follows:		
	A. Cost:		
	Opening Balance	38,293,119	32,247,119
	Add: Addition during the year	-	6,046,000
	Less: Adjustment during the year	-	-
	Closing Balance	38,293,119	38,293,119
	B. Accumulated Amortization:		
	Opening Balance	27,463,252	24,977,119
	Add: Charged during the year	2,249,358	2,486,133
	Less: Adjustment during the year	-	-
	Closing Balance	29,712,610	27,463,252
	Written Down Value (WDV) (A-B)	8,580,509	10,829,867
	A detailed Schedule on Right-of-Use Assets has been given in Schedule-BB.		

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
6.A Consolidated Right-of-Use Assets:			
	This balance represents:		
	Baraka Patenga Power Limited	8,580,509	10,829,867
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	1,238,250	2,830,284
		<u>9,818,759</u>	<u>13,660,151</u>
	Less: Inter Company Adjustment during the year	-	-
	Total	<u>9,818,759</u>	<u>13,660,151</u>
	Details of Consolidated Right-of-Use Assets is stated in Schedule - AA.		
7.00 Consolidated Capital Work-in-Progress (WIP):			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	104,803,751	101,152,396
	Karnaphuli Power Limited	8,806,777	8,806,777
	Baraka Securities Limited	-	-
	Total	<u>113,610,528</u>	<u>109,959,173</u>
8.00 Consolidated Deferred Tax Assets:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	1,736,379	1,011,070
	Total	<u>1,736,379</u>	<u>1,011,070</u>
9.00 Goodwill on Acquisition of Karnaphuli Power Limited:			
	This balance represents:		
	Cost of Acquisition	535,500	535,500
	Add: Share of Net Assets Acquired (Note: 09.01)	1,232,682	1,232,682
	Goodwill on Acquisition of Subsidiary	<u>1,768,182</u>	<u>1,768,182</u>
9.01 Share of Net Assets Acquired:			
	This balance represents:		
	Share Capital	1,050,000	1,050,000
	Retained Earnings Brought Forward	(2,239,736)	(2,239,736)
	Pre-Acquisition Profit/(Loss)	(1,227,288)	(1,227,288)
	Net Assets	<u>(2,417,024)</u>	<u>(2,417,024)</u>
	Holding Company Portion (51%)	<u>(1,232,682)</u>	<u>(1,232,682)</u>
10.00 Investment in Subsidiary:			
	This balance represents:		
	Karnaphuli Power Limited (KPL)	775,200,000	775,200,000
	Baraka Shikalbaha Power Limited (BSPL)	775,200,000	775,200,000
	Baraka Securities Limited (BSL)	63,200,000	63,200,000
	Total	<u>1,613,600,000</u>	<u>1,613,600,000</u>

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	
		March 31, 2026	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 memo 27.11.0000.101.14.021.18-869 dated 28-02-2018 for implementing HFO fired IPP power plant having capacity of 105 MW on BOO (Build, Own, Operate) basis at Shikalbaha, Chittagong for term of 15 years from the commercial operation date (COD).

BSPL achieved its Commercial Operation on 24 May 2019.

Baraka Securities Limited (BSL):

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

11.00 Inventories:

This is made-up as follows:

Opening Balance	618,880,792	810,459,772
Add: Purchase during the year	1,513,349,719	1,233,996,999
	<u>2,132,230,511</u>	<u>2,044,456,771</u>
Less: Consumption during the year	(1,512,861,487)	(1,425,575,979)
Closing Balance	<u>619,369,024</u>	<u>618,880,792</u>

11.01 Closing Balance of Inventories:

This balance represents:

Inventories Item:

HFO	356,109,341	322,383,687
Diesel	706,108	414,734
Spare Parts	250,145,293	268,183,811
Lube Oil	10,039,394	26,067,011
Other Lubricants & Chemical	368,888	1,831,549
Total	<u>617,369,024</u>	<u>618,880,792</u>

11.A Consolidated Inventories:

This balance represents:

Baraka Patenga Power Limited	619,369,024	618,880,792
Baraka Shikalbaha Power Limited	910,310,913	1,215,769,758
Karnaphuli Power Limited	504,420,734	885,437,586
Baraka Securities Limited	-	-
Total	<u>2,034,100,671</u>	<u>2,720,088,136</u>

12.00 Consolidated Investment in Other Companies:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	383,000,000	383,000,000
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	<u>383,000,000</u>	<u>383,000,000</u>

Notes	Particulars	Amount in Taka	
		March 31, 2026	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 year		
Less: Withdrawal during the year		(1,800,000)
Purchase/(Sale) of Marketable Securities during the year	21,490	2,126,145
Closing Balance	155,190	326,145

B. Gain/(Loss)

Realized Gain/(Loss)	(22,766)	(194,683)
Realized BO Charges	(150)	(550)
Change in Fair Value of Marketable Securities	(32,499)	2,788
Closing Balance	(55,415)	(192,445)
Total Fair Value of	99,775	133,700

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	99,775	(29,711)
Total				99,775	(29,711)

13.A Consolidated Investment in Capital Market:

This balance represents:

Baraka Patenga Power Limited	99,775	133,700
Baraka Shikalbaha Power Limited	38,073,500	49,788,159
Karnaphuli Power Limited	76,750	69,650
Baraka Securities Limited	29,879,026	40,969,547
Total	68,129,051	90,961,056

14.00 Advances, Deposits & Pre-payments:

This balance represents:

Advances:

Advance for Other Expenses (Note-14.01)	40,000	40,000
Advance Income Tax (Note-14.02)	40,431,935	39,394,546
Advance against PPE & Inventory (Nots-14.03)	52,249,041	55,817,485
Employee's Car Loan	583,525	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
Sub Total	99,374,508	102,548,762

Deposits:

Security Deposit for Utility Connection	625,960	625,960
Deposits against Storage Tank Rent	4,196,785	4,196,785
Bank Guarantee Margin (in Cash)	31,341,489	31,341,489
Sub Total	36,164,234	36,164,234

Prepayments:

Prepayment for Office Rent	234,700	234,700
Prepayment against Insurance Premium (Note-14.04)	574,480	5,821,392
Sub Total	809,180	6,056,092
Grand Total	136,347,922	144,769,088

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
14.01	Advance for Other Expenses:		
	This balance represents:		
	Rest House Expenses	40,000	40,000
	Total	40,000	40,000
14.02	Advance Income Tax:		
	This is made-up as follows:		
	Opening Balance	39,394,546	25,364,934
	Add: Addition during the period	1,037,389	14,029,612
		40,431,935	39,394,546
	Less: Adjusted during the period		-
	Total	40,431,935	39,394,546
	Add: Prior year Adjustment	-	-
	Total	40,431,935	39,394,546
14.03	Advance against PPE & Inventory:		
	This balance represents:		
	Spare Parts & Lubricants	42,438,657	42,273,297
	Material-in-Transit and LC Charges	1,292,386	10,119,188
	Land	8,517,998	3,425,000
	Total	52,249,041	55,817,485
14.04	Insurance premiums amounting to Tk. 69,89,500 has been paid for the operational coverage from May, 2025 to April, 2026, out of which the premium for the period from July, 2025 to March,2026 has been charged to the statement of profit or loss and other comprehensive income.		
14.A	Consolidated Advances, Deposits & Pre-payments:		
	This balance represents:		
	Baraka Patenga Power Limited	136,347,922	144,769,088
	Baraka Shikalbaha Power Limited	647,256,281	557,360,199
	Karnaphuli Power Limited	85,785,373	76,524,269
	Baraka Securities Limited	59,767,989	50,450,804
		929,157,565	829,104,360
	Less: Inter Company Adjustment during the year	-	-
	Total (Re-stated)	929,157,565	829,104,360
15.00	Accounts Receivables:		
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	2,095,838,153	1,060,906,443
	Total	2,095,838,153	1,060,906,443
	Aging Schedule of Accounts Receivables:		
	Duration		
	Invoiced 0-30 days	298,303,150	154,099,272
	Invoiced 31-60 days	142,884,159	202,548,173
	Invoiced 61-90 days	148,748,520	94,560,656
	Invoiced 91-180 days	493,658,844	475,827,266
	Invoiced 181-365 days	1,012,243,480	133,871,076
	Invoiced Over 365 days	-	-
	Total	2,095,838,153	1,060,906,443
	Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:		
	Debts Exceeding 06 months	1,012,243,480	133,871,076
	Other Debts Less Provision	1,083,594,673	927,035,367
	Total	2,095,838,153	1,060,906,443
	Debts Considered Good and Secured	2,095,838,153	1,060,906,443
	Debts Considered Good without Debtors Personal Security	-	-
	Debts Considered Doubtful or Bad	-	-
	Debts Due from Companies same Management	-	-
	Maximum Debt due by Director or Officers at any time	-	-
	Total	2,095,838,153	1,060,906,443

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
15.A Consolidated Accounts Receivables:			
	This balance represents:		
	Baraka Patenga Power	2,095,838,153	1,060,906,443
	Baraka Shikalbaha Power Limited	2,960,874,008	2,307,999,556
	Karnaphuli Power Limited	3,621,434,525	2,682,369,386
	Baraka Securities Limited	8,676,229	11,274,534
	Total	8,686,822,915	6,062,549,919
16.00 Other Receivables:			
	This balance represents:		
	Mr. Galib (Security Service Bill)	90,000	90,000
	Baraka Apparels Ltd.	28,313	28,313
	Fusion Holdings (Pvt.) Ltd.	10,950,000	10,950,000
	Total	11,068,313	11,068,313
16.A Consolidated Other Receivables:			
	This balance represents:		
	Baraka Patenga Power Limited	11,068,313	11,068,313
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		11,068,313	11,068,313
	Less: Inter Company Adjustment during the year	-	-
	Total	11,068,313	11,068,313
17.00 Current Account with Related Parties (Receivable):			
	This balance represents:		
	Karnaphuli Power Limited	49,490,273	3,239,848
	Baraka Fashions Limited	50,000	-
	Total	49,540,273	3,239,848
17.A Consolidated Current Account with Related Parties (Receivable):			
	This balance represents:		
	Baraka Patenga Power Limited	49,540,273	3,239,848
	Baraka Shikalbaha Power Limited	575,614,009	705,070,683
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		625,154,282	708,310,531
	Less: Inter Company Adjustment during the period	(573,581,912)	(494,897,978)
	Total	51,572,370	213,412,553
18.00 Short Term Investment:			
	This balance represents:		
	Fixed Deposit Receipt (FDR):		
	United Commercial Bank PLC. (LC Margin)	856,000	856,000
	Trust Bank PLC.	16,031,049	16,031,049
	Meghna Bank PLC.	4,319,002	4,319,002
	IPDC Finance PLC.	42,714,617	39,701,394
	Total	63,920,668	60,907,445
	Add : Prior Year Adjustment	-	-
	Total	63,920,668	60,907,445
	*The above FDR are under lien over LC, Term Loan and bank guarantees;		
18.A Consolidated Short Term Investment:			
	This balance represents:		
	Baraka Patenga Power Limited (Re-stated)	63,920,668	60,907,445
	Baraka Shikalbaha Power Limited	74,946,891	58,808,033
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		138,867,559	119,715,478
	Less: Inter Company Adjustment during the year	-	-
	Total	138,867,559	119,715,478

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
19.00	Cash & Cash Equivalents:		
	This consists as follows:		
	Cash in Hand	298,958	720,826
	Cash at Bank (Note-19.01)	28,911,487	25,743,763
	Cash Available on BO A/C at year ended (Note-19.02)	1,088	22,578
	Total	29,211,533	26,487,167
19.01	Cash at Bank:		
	Trust Bank PLC., Sylhet Cor. Br. SND, A/C No. 0021-0320000490	1,917,225	16,961
	Trust Bank PLC., Naval Base Br., CD, A/C No. 0029-0210015032	118,877	68,571
	United Commercial Bank PLC., Bijoyagar Br., CD, A/C No. 1071101000000032	19,110,035	18,515,897
	United Commercial Bank PLC., Bijoyagar Br., STD, A/C No. 1071301000000024	56,247	920,308
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000137	19,712	19,712
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000272 (Dividend)	34,456	39,736
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000341 (Dividend)	2,908,930	2,891,003
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000363 (Dividend)	1,623,558	1,814,451
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000410 (Dividend)	719,442	905,755
	United Commercial Bank PLC., Bijoyagar Br., SND, A/C No. 1071301000000432 (Dividend)	1,376,086	-
	Social Islami Bank PLC., Sylhet Br., CD, A/C No. 0061330013121	-	-
	Meghna Bank PLC., Motijheel Br., CD, A/C No. 110311100000817	390,237	390,237
	Bengal Commercial Bank PLC., Corp. Br., SND, A/C No. 10013010000081	636,682	161,132
	Total	28,911,487	25,743,763
19.02	Cash Available on BO A/C at year ended:		
	Baraka Securities Limited	1,088	22,578
	Total	1,088	22,578
	The Reconciliation of Bank Balance has been Performed and Found in Order.		
	Cash in hand has been certified by the Management at the close of the year and a cash custody certificate was furnished to auditor.		
19.A	Consolidated Cash & Cash Equivalents:		
	This balance represents:		
	Baraka Patenga Power Limited	29,211,533	26,487,167
	Baraka Shikalbaha Power Limited	8,647,692	221,196,230
	Karnaphuli Power Limited	79,206,571	267,000,679
	Baraka Securities Limited	40,022,570	34,392,890
		157,088,366	549,076,966
	Less: Inter Company Adjustment during the period	(1,088)	(22,578)
	Total	157,087,278	549,054,388

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025

20.00 Share Capital:

Authorized Capital:

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

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

Issued, Subscribed and Paid-Up Capital:

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

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

Shareholding Position was as follows:

Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Tk.	
		31-03-2026	30-06-2025	31-03-2026	30-06-2025
01	Baraka Power Limited	29.25%	29.25%	506,047,500	506,047,500
02	Faisal Ahmed Chowdhury	2.40%	2.40%	41,500,000	41,500,000
03	Gulam Rabbani Chowdhury	2.40%	2.40%	41,500,000	41,500,000
04	Fahim Ahmed Chowdhury	0.49%	0.49%	8,505,000	8,505,000
05	Md. Shirajul Islam	0.61%	0.61%	10,500,000	10,500,000
06	Afzal Rashid Chowdhury	0.61%	0.61%	10,500,000	10,500,000
07	Other Shareholders	64.24%	64.24%	1,111,402,380	1,111,402,380
Total		100.00%	100.00%	1,729,954,880	1,729,954,880

20.A Consolidated Share Capital:

Authorized Capital:

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

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

Issued, Subscribed and Paid-Up Capital:

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

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

21.00 Share Premium:

This balance represents:

Share Premium

1,512,295,120 1,512,295,120

Less: IPO Expenses

(50,097,785) (50,097,785)

Total

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

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

21.A Consolidated Share Premium:

This balance represents:

Baraka Patenga Power Limited

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

Baraka Shikalbaha Power Limited

- -

Karnaphuli Power Limited

- -

Baraka Securities Limited

- -

Total

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

22.00 Retained Earnings:

This is made-up as follows:

Opening Balance

1,132,450,017 1,151,182,254

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

12,609,061 15,866,861

Less: Payment of Cash Dividend during the year

(34,599,098) (34,599,098)

Closing Balance

1,110,459,980 **1,132,450,017**

Add: Prior Year Adjustment (Note: 55)

- -

Closing Balance

1,110,459,980 **1,132,450,017**

22.A Consolidated Retained Earnings:

This is made-up as follows:

Opening Balance

1,639,090,740 1,436,184,568

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

494,127,766 237,505,270

Less: Payment of Cash Dividend during the year

(34,599,098) (34,599,098)

Closing Balance

2,098,619,408 **1,639,090,740**

Add: Prior Year Adjustment

- -

Closing Balance (Re-stated)

2,098,619,408 **1,639,090,740**

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
23.00 Non-Controlling Interest:			
	This is made-up as follows:		
	Opening Balance	1,998,409,892	1,841,181,663
	Prior year Adjustment	-	-
	Issue of Share Capital of Baraka Securities Limited	-	-
	Issue of Share Capital of Baraka Shikalbaha Power Limited	-	-
	Issue of Share Capital of Karnaphuli Power Limited	-	-
	Increase/(Decrease) in Fair Value	(5,635,117)	(4,121,095)
	Add: Addition during the year (Note:23.01)	462,462,821	273,069,324
		2,455,237,596	2,110,129,892
	Less: Payment of Dividend	-	(111,720,000)
	Closing Balance	2,455,237,596	1,998,409,892
23.01 Non-Controlling Interest for the year:			
	This balance represents:		
	Baraka Shikalbaha Power Limited [49% Profit/(Loss)]	124,768,757	76,027,135
	Karnaphuli Power Limited [49% Profit/(Loss)]	335,191,261	203,994,831
	Non-Controlling Interest Reduce due to Issue of Share	-	-
	Baraka Securities Limited [47.333333% Profit/(Loss)]	2,502,803	(6,952,642)
	Non-Controlling Interest for the year	462,462,821	273,069,324
24.A Preference Share (Redeemable)-Non Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	-	112,000,000
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	-	112,000,000
24.B Preference Share (Redeemable)-Current Maturity:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Baraka Shikalbaha Power Limited	314,000,000	324,000,000
	Karnaphuli Power Limited	260,000,000	280,000,000
	Baraka Securities Limited	-	-
	Total	574,000,000	604,000,000
25.00 Term Loan:			
	This balance represents:		
	Non-Current Maturity:		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN142981002	-	-
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	-	-
	United Commercial Bank PLC., Bijoyagar Br., A/C No. 107RSOC243650001	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	5,159,389	14,989,392
	Trust Bank PLC., Sylhet Br., A/C No. 0021-0640000394	77,640,158	-
	Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	25,301,626	30,601,626
	IPDC Finance PLC.	138,601,136	137,330,215
	Sub Total	399,241,016	453,145,967
	Current Maturity:		
	United Commercial Bank PLC., Bijoyagar Br., IPFF, USD, A/C No. 107CTL142980502 & 107CTN142981002	6,114,596	132,515,833
	Trust Bank PLC., Sylhet Br., IPFF, USD, A/C No. 002-0676000013 & 002-0676000022	-	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	23,183,768	19,118,705
	Sub Total	454,656,828	685,099,963
	Grand Total	853,897,844	1,138,245,930

Notes	Particulars	Amount in Taka				
		March 31, 2026	June 30, 2025			
	Particulars	UCBL & TBL (IPFF Loan)	TBL (PFI Loan)	TBL (Term Loan)-BDT 107.56	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 & NBFi 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	399,241,016	453,145,967
Baraka Shikalbaha Power Limited	3,612,446,989	1,501,414,723
Karnaphuli Power Limited	2,066,637,310	2,626,489,594
Baraka Securities Limited	862,443	3,399,212
Total	6,079,187,758	4,584,449,496

25.B Consolidated Term Loan-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	454,656,828	685,099,963
Baraka Shikalbaha Power Limited	1,121,770,810	3,686,938,974
Karnaphuli Power Limited	782,409,218	506,687,224
Baraka Securities Limited	3,449,771	3,399,212
Total	2,362,286,627	4,882,125,373

26.00 Lease Liabilities:

This balance represents:

Non-Current Maturity:

Motor Vehicle (Note- 26.01)	6,330,164	7,003,440
Sub Total	6,330,164	7,003,440

Current Maturity:

Motor Vehicle (Note- 26.01)	1,192,193	2,046,058
Sub Total	1,192,193	2,046,058

Grand Total	7,522,357	9,049,498
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Notes	Particulars	Amount in Taka	
		March 31, 2026	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	31-03-2026			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	6,916,259	586,095		6,330,164	7,003,440
Later than 5 years	-	-		-	-
Total Obligation under Finance Lease	10,166,303	2,643,946		7,522,357	9,049,498

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

This balance represents:

Baraka Patenga Power Limited	6,330,164	7,003,440
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	265,144
Total	6,330,164	7,268,584

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	630,082	2,319,760
Total	1,822,275	4,365,818

27.00 Provision for Gratuity:

This is made-up as follows:

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

27.A Consolidated Provision for Gratuity:

This balance represents:

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

28.00 Other Financial Facility:

This balance represents:

Short Term Working Capital Facility	1,028,022,271	266,330,461
Total	1,028,022,271	266,330,461

28.A Consolidated Other Financial Facility:

This balance represents:

Baraka Patenga Power Limited	1,028,022,271	266,330,461
Baraka Shikalbaha Power Limited	4,283,606,871	3,564,414,498
Karnaphuli Power Limited	3,396,305,372	3,649,172,639
Baraka Securities Limited	-	-
Total	8,707,934,514	7,479,917,598

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
29.00	Current Account with Related Parties (Payable):		
	This balance represents:		
	Baraka Power Limited	603,168,814	125,006,356
	Baraka Shikalbaha Power Limited	524,091,639	494,897,978
	Total	1,127,260,453	619,904,334
29.A	Consolidated Current Account with Related Parties (Payable):		
	This balance represents:		
	Baraka Patenga Power Limited	1,127,260,453	619,904,334
	Baraka Shikalbaha Power Limited	-	471,185,516
	Karnaphuli Power Limited	151,749,011	81,978,822
	Baraka Securities Limited	-	-
		1,279,009,464	1,173,068,672
	Less: Inter Company Adjustment during the year	(573,581,912)	(494,897,978)
	Total	705,427,552	678,170,694
30.00	Provision for Income Tax:		
	This is made-up as follows:		
	Opening Balance	37,641,074	23,611,462
	Add: Addition during the year	1,056,147	14,029,612
		38,697,221	37,641,074
	Less: Adjusted/Paid during the year	-	-
	Closing Balance	38,697,221	37,641,074
30.A	Consolidated Provision for Income Tax:		
	This balance represents:		
	Baraka Patenga Power Limited	38,697,221	37,641,074
	Baraka Shikalbaha Power Limited	34,820,277	33,678,798
	Karnaphuli Power Limited	4,201,903	6,791,597
	Baraka Securities Limited	456,206	11,004,001
	Total	78,175,607	89,115,470
31.00	Liabilities for Expenses:		
	This balance represents:		
	Audit Fees	-	287,500
	Salary & Allowances	6,916,654	7,085,484
	Directors Remuneration	891,000	891,000
	Utility Expenses	1,304,497	1,121,044
	Total	9,112,151	9,385,028
31.A	Consolidated Liabilities for Expenses:		
	This balance represents:		
	Baraka Patenga Power Limited	9,112,151	9,385,028
	Baraka Shikalbaha Power Limited	11,460,624	7,430,125
	Karnaphuli Power Limited	15,964,569	7,904,341
	Baraka Securities Limited	649,289	638,205
	Total	37,186,633	25,357,699
32.00	Accounts Payables:		
	This balance represents:		
	Bureau Veritas Bangladesh Pvt. Ltd.	8,229	-
	Aquatrans lines	14,000	-
	Re-automation & Embedded System	100,000	-
	Sylora Link	2,450,852	1,130,095
	A.H Trading	499,251	536,476
	Gazi Wires Ltd.	30,896	31,648
	Liberty Inspection Bangladesh	55,321	12,178
	Pride Shipping Lines	5,984	5,984
	Liberty Associates Ltd	191,105	55,578
	South Eastern Tank Terminal	2,942,959	3,176,107
	CDZ Global Logistics	99,136	154,805
	Waterchem Technology	39,600	290,400
	Central Depository Bangladesh Ltd	21,200	-
	Republic Insurance Co. Ltd	863,999	-
	Intercloud Ltd	9,126	-
	Rashid Enterprise	52,216	-
	MS Logistics & Security Services Ltd	126,598	-
	Podder & Associates	1,405,000	-
	Meghna Petroleum Ltd	343	-
	Shafiqur Rahman & Co.	112,743	-
	Mccoy Multimedia	114,188	-
	Luxury IT Ltd	18,419	-
	Rototech Bangladesh Ltd	170,000	-
	Dexterous Engineering	10,200	-
	SMA Engineering Company	-	109,378
	Total	9,341,365	5,502,649
	Aging Schedule of Accounts Payables		
	0-30 days	3,314,851	228,545
	30-180 days	6,026,514	4,744,753
	over 180 days	-	529,351
	Total	9,341,365	5,502,649

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
32.A Consolidated Accounts Payables:			
	This balance represents:		
	Baraka Patenga Power Limited	9,341,365	5,502,649
	Baraka Shikalbaha Power Limited	24,708,617	21,667,271
	Karnaphuli Power Limited	17,853,468	21,405,961
	Baraka Securities Limited	31,496,359	30,342,040
		<u>83,399,809</u>	<u>78,917,921</u>
	Less: Inter Company Adjustment during the year	(1,088)	(22,578)
	Total	<u>83,398,721</u>	<u>78,895,343</u>
33.00 Unclaimed Dividend:			
	This balance represents:		
	Dividend for 2020-2021	-	-
	Dividend for 2021-2022	2,786,143	2,786,143
	Dividend for 2022-2023	1,574,329	1,775,142
	Dividend for 2023-2024	721,330	893,754
	Dividend for 2024-2025	1,384,552	-
	Other Payable (net off Interest)	196,118	195,906
	Total	<u>6,662,472</u>	<u>5,650,945</u>
33.A Consolidated Unclaimed Dividend:			
	This balance represents:		
	Baraka Patenga Power Limited	6,662,472	5,650,945
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	<u>6,662,472</u>	<u>5,650,945</u>
34.00 Other Liabilities:			
	This balance represents:		
	Suspense Account (IPO)	3,716	3,716
	Total	<u>3,716</u>	<u>3,716</u>
34.A Consolidated Other Liabilities:			
	This balance represents:		
	Baraka Patenga Power Limited	3,716	3,716
	Baraka Shikalbaha Power Limited	8,519,493	4,406,634
	Karnaphuli Power Limited	18,233,401	12,295,012
	Baraka Securities Limited	9,736,260	2,480,262
		<u>36,492,870</u>	<u>19,185,624</u>
	Less: Inter Company Adjustment during the year	-	-
	Total	<u>36,492,870</u>	<u>19,185,624</u>

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
35.00	Revenue:				
	This balance represents:				
	Capacity Proceeds	549,157,025	547,074,369	209,037,528	195,067,929
	Variable Operational & Maintenance Proceeds	65,785,691	48,528,259	13,354,393	13,053,479
	Fuel Proceeds	1,461,838,390	1,002,248,064	367,543,908	267,705,858
	Total	2,076,781,106	1,597,850,692	589,935,829	475,827,266

Reason for changes: VOMP and Fuel proceeds increased by 35% and 45%, respectively, during the period, driven by increased demand for power supply.

35.A Consolidated Revenue:

This balance represents:

Baraka Patenga Power Limited	2,076,781,106	1,597,850,692	589,935,829	475,827,266
Baraka Shikalbaha Power Limited	3,521,644,199	4,205,124,896	1,066,847,484	1,468,521,213
Karnaphuli Power Limited	3,278,505,139	4,362,924,896	911,796,667	1,355,258,013
Baraka Securities Limited	11,152,734	15,528,336	3,014,376	4,386,458
	8,888,083,178	10,181,428,820	2,571,594,356	3,303,992,950
Less: Inter Company Adjustment during the year	(6,517)	(59,667)	(7)	(2,382)
Total	8,888,076,661	10,181,369,153	2,571,594,349	3,303,990,568

36.00 Cost of Revenue:

This balance represents:

Fuel Consumption	1,465,688,737	1,045,671,110	378,545,221	277,446,338
Lubricant & Chemical Consumption	28,717,542	31,850,879	9,444,253	7,996,980
Spare Parts Consumption	18,455,208	42,379,570	4,017,550	5,216,726
Plant Electricity Bill	9,705,671	8,435,859	2,641,099	3,095,811
Plant Salaries & Allowances	54,303,331	49,516,673	24,830,901	21,339,405
Fuel Tank Charges	4,764,166	2,646,755	2,646,760	2,646,755
Oil Carrying Expenses	2,435,241	210,000	146,904	22,000
Insurance Premium	5,246,912	5,226,645	1,723,438	1,716,781
Depreciation on Plant & Machinery	87,252,570	87,252,570	29,082,922	29,170,454
Repair & Maintenances on Plant & Machinery	2,167,952	3,467,936	1,625,166	2,553,300
Total	1,678,737,330	1,276,657,997	454,704,214	351,204,550

* 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	1,678,737,330	1,276,657,997	454,704,214	351,204,550
Baraka Shikalbaha Power Limited	2,321,470,258	2,921,503,827	610,954,267	994,671,699
Karnaphuli Power Limited	1,978,753,444	3,117,117,807	392,356,113	825,153,441
Baraka Securities Limited	1,405,637	1,916,439	387,226	489,205
Total	5,980,366,669	7,317,196,070	1,458,401,820	2,171,518,895

37.00 General & Administrative Expenses:

This balance represents:

Directors' Remuneration	8,248,600	8,553,600	2,902,600	3,207,600
Group Office Common Salary	9,360,119	7,795,760	3,021,662	2,898,586
Communication Expenses	456,637	287,694	200,867	93,090
Travelling & Conveyance	760,856	859,525	79,495	319,855
Utility Expenses	323,856	181,831	21,526	84,022
Office Rent	1,331,620	1,329,009	416,180	678,395
Vehicle Running Expenses	1,579,787	1,824,906	273,256	772,846
General Repair & Maintenances	2,007,519	1,743,188	374,149	366,398
Entertainment & Others	1,073,883	1,102,096	176,051	372,127
Business Development Expenses	129,730	125,737	67,880	16,328
Legal Fees & Professional Consultancy	728,125	115,750	728,125	28,750
Fooding & Lodging	21,609	77,893	12,599	44,283
Insurance Premium	183,820	162,978	-	-
Uniform & Others	135,875	92,520	40,740	91,330
Advertisement Expenses	257,540	95,825	73,830	53,045
Annual Fees	3,690,272	2,990,195	1,489,570	1,400,520
Annual Sports & Cultural Program	181,080	152,090	181,080	152,090
AGM & EGM Expenses	497,021	646,859	417,521	622,905
Education & Training	-	-	-	-
Office Stationeries	179,846	74,123	69,284	17,358
Gardening Expenses	3,040	2,462	1,780	1,700
Rest House Keeping Expenses	1,420,008	1,451,019	444,993	613,482
Meeting Attendance Fees	45,000	77,000	-	-
Newspaper, Books & Periodicals	11,700	-	6,942	-
RJSC Expenses	15,000	43,003	15,000	43,003
Audit Fees	-	-	-	-
Depreciation on Property, Plant & Equipment (Schedule-B)	22,789,758	22,778,240	7,596,586	7,592,961
Depreciation on Right-of-use Assets (Motor Vehicle) (Schedule-BB)	2,249,358	1,763,833	749,786	722,300
Total	57,691,659	54,327,136	19,361,502	20,192,974

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

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
37.A	Consolidated General & Administrative Expenses:				
	This balance represents:				
	Baraka Patenga Power Limited	57,691,659	54,327,136	19,361,502	20,192,974
	Baraka Shikalbaha Power Limited	79,541,599	80,717,471	27,479,908	30,400,170
	Kamaphuli Power Limited	84,916,958	84,801,773	29,059,092	29,976,260
	Baraka Securities Limited	9,257,385	9,100,019	3,764,598	3,319,748
	Total	231,407,601	228,946,399	79,665,100	83,889,152
38.00	Other Income/(Loss):				
	This balance represents:				
	Foreign Exchange Gain/(Loss)				
	Foreign Procurement	(5,534,073)	(21,268,259)	(1,148,229)	(15,175,269)
	Term Loan	(992,236)	(17,876,000)	(26,773)	(8,813,245)
	Bank Interest	4,180,733	884,006	1,001,485	-
	Income From Related Party	-	-	-	-
	Dividend Income from Subsidiaries & Others	-	62,016,000	-	-
	Realized Charges on BO Account	(150)	(550)	-	-
	Gain/Loss from sale of Motor Vehicle	-	200,000	-	-
	Gain/(Loss) from Capital Market	(22,766)	(187,100)	(81)	10,671
	Total	(2,368,492)	23,768,097	(173,598)	(23,977,843)
	Add: Prior Year Adjustment	-	-	-	-
	Re-stated Total	(2,368,492)	23,768,097	(173,598)	(23,977,843)
38.A	Consolidated Other Income:				
	This balance represents:				
	Baraka Patenga Power Limited	(2,368,492)	23,768,097	(173,598)	(23,977,843)
	Baraka Shikalbaha Power Limited (BSPL)	(12,506,009)	(260,550,369)	(1,663,308)	(154,998,461)
	Kamaphuli Power Limited (KPL)	(18,608,867)	(212,625,666)	(5,726,549)	(92,059,186)
	Baraka Securities Limited	4,518,003	(19,504,865)	(1,280,934)	(16,384,200)
		(28,965,365)	(468,912,803)	(8,844,389)	(287,419,690)
	Less: Inter Company Adjustment during the year	6,518	(50,791,472)	7	(47,249,860)
	Total (Re-stated)	(28,958,847)	(519,704,275)	(8,844,382)	(334,669,550)
39.00	Financial Expenses:				
	This balance represents:				
	Term Finance Expenses	101,921,465	99,509,097	50,954,381	45,778,359
	Other Financial Expenses	220,478,311	171,827,180	61,407,552	31,497,849
	Lease Financial Expense	947,338	918,815	287,211	358,829
	Bank Charges & Commission	318,358	436,474	(169,848)	267,681
	Bank Guarantee Expenses	652,945	662,125	-	-
	Total	324,318,417	273,353,691	112,479,296	77,902,718
	Add: Prior Year Adjustment	-	-	-	-
	Re-stated Total	324,318,417	273,353,691	112,479,296	77,902,718

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
39.A Consolidated Financial Expenses:					
	This balance represents:				
	Baraka Patenga Power Limited (Re-stated)	324,318,417	273,353,691	112,479,296	77,902,718
	Baraka Shikalbaha Power Limited	852,354,738	811,661,576	272,673,186	212,092,250
	Karnaphuli Power Limited	511,541,855	681,268,691	163,734,261	175,293,264
	Baraka Securities Limited	343,261	569,272	70,005	158,155
		<u>1,688,558,271</u>	<u>1,766,853,230</u>	<u>548,956,748</u>	<u>465,446,387</u>
	Less: Inter Company Adjustment during the year	-	11,224,528	-	(47,249,860)
	Total (Re-stated)	<u>1,688,558,271</u>	<u>1,778,077,758</u>	<u>548,956,748</u>	<u>418,196,527</u>

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

This balance represents:

Baraka Patenga Power Limited	-	-	-	-
Baraka Shikalbaha Power Limited	-	-	-	-
Karnaphuli Power Limited	-	-	-	-
Baraka Securities Limited	(1,830,973)	(4,534,399)	(257,545)	(6,104,963)
Total	<u>(1,830,973)</u>	<u>(4,534,399)</u>	<u>(257,545)</u>	<u>(6,104,963)</u>

41.00 Income Tax Expenses:

This balance represents:

Income Tax Expenses on Other Income	1,056,147	535,182	370,297	75,000
Income Tax Expenses on Capital Gain	-	-	-	-
Income Tax Expenses on Dividend Income	-	12,403,200	-	-
Total	<u>1,056,147</u>	<u>12,938,382</u>	<u>370,297</u>	<u>75,000</u>

Calculation of Current Tax is stated in Annexure-1.

41.A Consolidated Income Tax Expenses:

This balance represents:

Baraka Patenga Power Limited	1,056,147	12,938,382	370,297	75,000
Baraka Shikalbaha Power Limited	1,141,479	19,296,602	(5,962,649)	10,054,656
Karnaphuli Power Limited	620,218	436,372	-	-
Baraka Securities Limited	1,207,815	2,061,708	554,400	588,772
Total	<u>4,025,659</u>	<u>34,733,064</u>	<u>(5,037,952)</u>	<u>10,718,428</u>

42.00 Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(A)	12,609,061	4,341,583	2,846,922	2,474,181
Weighted Average Number of Ordinary Shares	(B)	172,995,488	172,995,488	172,995,488	172,995,488
Earnings per Share (EPS) (Per Share @ Tk. 10)	(C=A/B)	<u>0.07</u>	<u>0.03</u>	<u>0.02</u>	<u>0.01</u>

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

42.A Consolidated Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(A)	494,127,766	128,187,592	246,669,687	149,760,253
Weighted Average Number of Ordinary Shares	(B)	172,995,488	172,995,488	172,995,488	172,995,488
Consolidated Earnings Per Share (EPS) (Per Share)	(C=A/B)	<u>2.86</u>	<u>0.74</u>	<u>1.43</u>	<u>0.87</u>

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 the same period of earlier year.

42.01 Weighted Average Number of Ordinary Shares Outstanding:

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

Date of Allotment	Ordinary Share	Weighted no. of Days	Calculation	Weighted No. of Share
Opening as on	172,995,488	-	-	172,995,488
Add: Addition during the year	-	-	-	-
Closing as at December 31, 2025	172,995,488	-	-	172,995,488

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025

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.

43.00 Net Assets Value (NAV) Per Share:

	March 31, 2026	June 30, 2025
Share Capital	1,729,954,880	1,729,954,880
Share Premium	1,462,197,335	1,462,197,335
Fair Value Reserve	(29,711)	2,788
Retained Earnings	1,110,459,980	1,132,450,017
Total Shareholders' Equity (A)	4,302,582,484	4,324,605,020
Total Number of Ordinary Shares (B)	172,995,488	172,995,488
Net Asset Value per Share (NAV) (Per Share @ Tk. (C=A/B)	24.87	25.00

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

43.A Consolidated Net Assets Value (NAV) Per Share:

Share Capital	1,729,954,880	1,729,954,880
Share Premium	1,462,197,335	1,462,197,335
Fair Value Reserve	(41,236,074)	(35,338,453)
Retained Earnings	2,098,619,408	1,639,090,740
Total Shareholders' Equity (A)	5,249,535,549	4,795,904,502
Total Number of Ordinary Shares (B)	172,995,488	172,995,488
Consolidated Net Assets Value (NAV) Per Share (C=A/B)	30.34	27.72

Reason for Changes: Consolidated NAV has increased by 9% due to significant profits earned by subsidiaries.

44.00 Cash Flows from Operating Activities (Indirect Method):

	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
	01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
Net Profit after Tax	12,609,061	4,341,583	2,846,922	2,474,181
Deprecation on PPE as Non Cash Expenses	110,042,328	110,030,810	36,679,508	36,763,415
Deprecation on Right-of-Use-Assets as Non-Cash Expenses	2,249,358	1,763,833	749,786	722,300
Income generated from Investing Activity	22,916	(61,828,350)	81	(10,671)
Non Cash Income	1,001,673	32,423,098	-	20,495,811
Non Cash Expenses	-	60,944,944	-	37,720,073
(Increase)/Decrease of Accounts Receivable	(1,034,931,710)	(296,622,402)	(387,795,829)	(170,277,354)
(Increase)/Decrease of Other Receivable (Note-44.01)	-	-	-	-
(Increase)/Decrease of Inventories	(488,232)	328,953,740	36,431,292	239,250,819
Purchase of Inventory through Other Financing Facility	415,787,795	(6,676,079)	-	(134,824,732)
(Increase)/Decrease of Advance, Deposits and Prepayment for Operational Activities (Note-44.02)	13,514,164	448,828	2,494,556	(16,619,983)
Increase/(Decrease) of Accounts Payable	3,838,716	2,292,308	1,299,273	(10,104,864)
Increase/(Decrease) of Liabilities for Expenses	(272,877)	(186,008)	(125,791)	-
Increase/(Decrease) of Provision for Income Tax	1,056,147	12,938,382	370,297	75,000
Increase/(Decrease) of Provision for Finance Cost	4,065,063	12,095,931	23,086,225	13,887,332
Increase/(Decrease) of Provision for Gratuity	-	-	-	-
Increase/(Decrease) of Provision for WPPF	-	-	-	-
Increase/(Decrease) of Lease Liability (Note-44.03)	-	(1,367,492)	-	-
Net Cash Flows From Operation Activities	(471,505,598)	199,553,126	(283,963,680)	19,551,327

44.01 (Increase)/Decrease of Other Receivable:

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

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

(Increase)/Decrease of Advances, Deposits and Pre-payments	8,421,166	(251,172)	(5,444)	(16,619,983)
(Increase)/Decrease for PPE	(5,092,998)	(700,000)	(2,500,000)	-
Total	13,514,164	448,828	2,494,556	(16,619,983)

44.03 Increase/(Decrease) of Lease Liability:

Increase/(Decrease) of Lease Liability	(1,527,141)	1,682,502	(562,246)	(453,682)
Increase of Lease Liability for Non Operational Purpose	(1,527,141)	3,049,994	(562,246)	(453,682)
Total	-	(1,367,492)	-	-

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
44.A	Consolidated Cash Flows from Operating Activities (Indirect Method):				
	Net Profit after Tax	956,590,587	307,245,986	481,021,796	291,102,979
	Deprecation on PPE as Non Cash Expenses	592,198,853	463,326,660	197,387,453	154,352,373
	Deprecation on Right-of-Use Assets as Non-Cash Expenses	3,841,392	3,355,867	1,280,464	1,252,978
	Amortization on Intangible Assets	126,525	126,525	42,175	42,175
	Other Income from Investing Activities	17,828,115	18,345,091	81	14,114,944
	Non Cash Other Income	58,537,322	196,606,492	5,000,114	124,447,890
	Non Cash Financial Expenses	(1,552,989,502)	236,577,871	(1,081,377,441)	(29,759,093)
	(Increase)/Decrease of Deferred Tax Assets	(725,309)	(674,380)	(270,147)	(85,396)
	(Increase)/Decrease of Accounts Receivable (Note-44.A.01)	(2,624,272,996)	(2,005,212,510)	(2,064,519,499)	(700,042,284)
	(Increase)/Decrease of Other Receivable (Note-44.A.02)	-	-	-	-
	(Increase)/Decrease of Inventories	685,987,465	845,262,169	208,696,613	364,433,505
	Purchase of Inventory through Other Financing Facility	444,078,703	(1,099,478,893)	-	290,667,721
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note-43.A.03)	(97,241,207)	9,399,412	(116,994,051)	(63,339,980)
	Increase/(Decrease) of Accounts Payable (Note-44.A.04)	2,377,233	48,412,169	28,341,583	(36,993,450)
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	11,828,934	(1,584,344)	4,497,947	(788,477)
	Increase/(Decrease) of Provision for Income Tax	(10,939,863)	31,493,726	(17,248,723)	10,803,824
	Increase/(Decrease) of Provision for Finance Expenses	4,065,063	12,095,931	23,086,225	13,887,332
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Other Liabilities (Note-44.A.05)	19,420,236	(4,534,399)	10,761,161	(6,104,963)
	Increase/(Decrease) of Lease Liability (Note-44.A.06)	(1,954,822)	(8,559,556)	(695,467)	(681,772)
	Net Cash Flows From Operation Activities	(1,491,243,271)	(947,796,183)	(2,320,989,716)	427,310,306
		-	-	-	-
44.A.01	(Increase)/Decrease of Accounts Receivable:				
	(Increase)/Decrease of Accounts Receivables	(2,624,272,996)	(2,005,212,510)	(2,064,519,499)	(700,042,284)
	Non Cash Adjustment	-	-	-	-
	Total	(2,624,272,996)	(2,005,212,510)	(2,064,519,499)	(700,042,284)
44.A.02	(Increase)/Decrease of Other Receivable:				
	(Increase)/Decrease of Other Receivables	-	-	-	-
	(Increase)/Decrease for Non-Operating Activities	-	-	-	-
	Total	-	-	-	-
44.A.03	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:				
	(Increase)/Decrease of Advances, Deposits and Pre-payments	(100,053,205)	10,980,412	(119,494,051)	(63,339,980)
	(Increase)/Decrease for PPE	(2,811,998)	1,581,000	(2,500,000)	-
	Total	(97,241,207)	9,399,412	(116,994,051)	(63,339,980)
44.A.04	Increase/(Decrease) of Accounts Payable for Operational Activities:				
	Increase/(Decrease) of Accounts Payable	4,503,378	50,534,525	28,341,583	(34,871,094)
	Increase/(Decrease) for Non Operational Purpose	2,126,145	2,122,357	-	2,122,357
	Total	2,377,233	48,412,168	28,341,583	(36,993,451)
44.A.05	(Increase)/decrease of Others Liabilities:				
	(Increase)/Decrease of Others Liabilities	17,307,246	20,241,916	10,761,161	(75,434,170)
	Non Cash Adjustment	-	-	-	(34,599,098)
	Increase/(Decrease) against Non-Operating Purpose	(2,112,990)	24,776,315	-	(34,730,109)
	Issue of Share	-	-	-	-
	Total	19,420,236	(4,534,399)	10,761,161	(6,104,963)
44.A.06	Increase/(Decrease) of Lease Liability:				
	Increase/(Decrease) of Lease Liability	(3,481,963)	(5,509,562)	(1,257,713)	(1,135,454)
	Increase of Lease Liability for Non-Operational Purpose	(1,527,141)	3,049,994	(562,246)	(453,682)
	Total	(1,954,822)	(8,559,556)	(695,467)	(681,772)
45.00	Net Operating Cash Flows Per Share (NOCFPS):				
	Cash Generated from Operating Activities (A)	(471,505,598)	199,553,126	(283,963,680)	19,551,327
	Total Number of Ordinary Shares (B)	172,995,488	172,995,488	172,995,488	172,995,488
	Net Operating Cash Flows Per Share (NOCFPS) (Per (C=A/B))	(2.73)	1.15	(1.64)	0.11
	Reason for Changes: The decrease in NOCFPS was mainly attributable to lower amounts received from customers compared to the same period in the				
45.A	Consolidated Net Operating Cash Flows Per Share (NOCFPS):				
	Cash Generated from Operating Activities (A)	(1,491,243,271)	(947,796,183)	(2,320,989,716)	427,310,306
	Total Number of Ordinary Shares (B)	172,995,488	172,995,488	172,995,488	172,995,488
	Consolidated Net Operating Cash Flows Per Share (C=A/B)	(8.62)	(5.48)	(13.42)	2.47
	Reason for Changes: The decrease in Consolidated NOCFPS was mainly attributable to lower amounts received from customers of its subsidiaries and its own compared to the same period in the previous year.				
46.00	General Disclosures:				
	Comparative figures have been rearranged wherever considered necessary to conform to the current year's presentation.				
47.00	Events after Reporting Period:				
	There is no significant event after reporting period.				

Calculation of Current Tax for the 3rd Quarter ended March 31, 2026:

Annexure-1

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Bank Interest	4,180,733		-	836,147	836,147
Dividend Income	-		-		-
a. Total					836,147
b. Advance Income Tax Addition (120, 153)					220,000
c. Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4] (b & c)					220,000
d. Add: Capital Gain on Marketable Securities		(22,766)	10%		-
Income Tax Expenses (Current year)					1,056,147
e. Under/Over Provision for previous Assessment year					-
Income Tax Expenses (Prior year)					-