Consolidated & Separate Financial Statements (Un-Audited)

of

Baraka Patenga Power Limited

6/A/1 (1st and 2nd floor), Segunbagicha, Dhaka-1000

as on and for the period ended September 30, 2026

Baraka Patenga Power Limited and It's Subsidiary
Consolidated Statement of Financial Position (Un-Audited)
as at September 30, 2026

Particulars	Notes	Amount in Taka	
		Sept 30, 2026	June 30, 2026
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.A	13,560,565,200	13,714,039,663
Intangible Assets	5.00	284,025	326,200
Right-of-Use Assets	6.A	7,395,261	8,648,239
Capital Work-in-Progress(WIP)	7.00	115,989,857	115,320,620
Deferred Tax Assets	8.00	13,048,009	13,985,804
Goodwill on Acquisition of Karnaphuli Power Limited Subsidiary	9.00	1,768,182	1,768,182
Total Non-Current Assets		**13,699,050,534**	**13,854,088,708**
Current Assets			
Inventories	11.A	1,241,942,051	1,866,118,556
Investment in Other Companies	12.00	457,400,000	383,000,000
Investment in Marketable Securities	13.A	106,734,359	87,467,397
Advances, Deposits & Pre-payments	14.A	981,700,618	1,043,662,336
Accounts Receivables	15.A	7,517,236,217	7,654,980,919
Other Receivables	16.A	13,547,451	13,547,451
Current Account with Related Parties (Receivable)	17.A	138,144,841	53,994,841
Short Term Investment	18.A	203,800,849	140,926,445
Cash & Cash Equivalents	19.A	1,043,775,567	636,360,467
Total Current Assets		**11,704,281,953**	**11,880,058,412**
TOTAL ASSETS		**25,403,332,487**	**25,734,147,120**
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
Share Money Deposit	22.A	25,000,000	-
Fair Value Reserve		(24,760,563)	(30,121,493)
Retained Earnings	23.A	2,437,932,478	2,205,872,535
		5,630,324,130	**5,367,903,257**
Non-Controlling Interest	24.00	2,812,598,267	2,616,752,156
Total Equity		**8,442,922,397**	**7,984,655,413**
Non-Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	25.A	-	-
Term Loan-Non Current Maturity	26.A	4,930,282,725	5,324,978,105
Finance Lease Liability-Non Current Maturity	27.B	4,001,017	4,642,253
Provision for Gratuity	28.A	28,737,056	28,737,056
Total Non-Current Liabilities		**4,963,020,798**	**5,358,357,414**
Current Liabilities			
Preference Share (Redeemable)-Non Current Maturity	25.B	259,352,067	540,352,067
Term Loan-Current Maturity	26.B	1,978,267,556	2,149,141,343
Finance Lease Liability-Current Maturity	27.B	2,523,425	2,640,119
Other Financial Facility	29.A	9,201,792,547	8,975,883,429
Current Account with Related Parties (Payable)	30.A	307,824,003	405,424,002
Provision for Income Tax	31.A	102,315,682	101,571,766
Liabilities for Expenses	32.A	27,961,718	33,479,880
Accounts Payables	33.A	96,428,948	150,011,751
Unclaimed Dividend	34.A	6,398,115	6,398,115
Other Liabilities	35.A	14,525,230	26,231,821
Total Current Liabilities		**11,997,389,291**	**12,391,134,293**
TOTAL EQUITY & LIABILITIES		**25,403,332,487**	**25,734,147,120**
Net Assets Value Per Share (NAVPS)	44.A	**32.55**	**31.03**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited and It's Subsidiary

Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
Revenue	36.A	8,305,095,867	3,551,483,470
Cost of Revenue	37.A	(7,386,142,316)	(2,693,898,692)
Gross Profit/(Loss)		**918,953,551**	**857,584,778**
General & Administrative Expenses	38.A	(82,370,036)	(74,425,909)
Operating Profit/(Loss)		**836,583,515**	**783,158,869**
Other Income/(Loss)	39.A	6,436,172	7,921,948
Financial Expenses	40.A	(419,679,003)	(573,698,992)
Profit before Provision		**423,340,684**	**217,381,825**
Provision (Made)/Released for Diminution in Value of Investments	41.00	(38,809)	2,370,558
Net Profit/(Loss) before Tax		**423,301,875**	**219,752,383**
Income Tax Expenses	42.A	(743,917)	(2,533,009)
Deferred Tax	42.A	294,298	-
Prior year Income Tax Expenses		-	-
Net Profit/(Loss) after Tax		**422,852,256**	**217,219,374**
Deferred Tax		(1,232,093)	-
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		11,646,821	(7,091,594)
Total Comprehensive Income/(Loss) for the period		**433,266,984**	**210,127,780**
Profit Attributable to			
Owners of the Company		232,059,943	114,103,349
Non-controlling Interest	24.01	190,792,313	103,116,025
Total Profit Attributable		**422,852,256**	**217,219,374**
Comprehensive Income Attributable to			
Owners of the Company		237,420,873	110,484,891
Non-controlling Interest		195,846,111	99,642,889
Total Comprehensive Income Attributable		**433,266,984**	**210,127,780**
Earnings per Share (EPS)	43.A	**1.34**	**0.66**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited and It's Subsidiary

Consolidated Statement of Changes in Equity (Un-Audited)
for the period ended September 30, 2026

Amount in Taka

Particulars	Equity Attributable to Owners of the Company						Non-Controlling Interest	Total Equity
	Share Capital	Share Premium	Share Money Deposit	Fair Value Reserve	Retained Earnings	Total		
Balance as at 01-07-2026	1,729,954,880	1,462,197,335	-	(30,121,493)	2,205,872,535	5,367,903,257	2,616,752,156	7,984,655,413
Increase/(Decrease) in Fair Value	-	-		5,360,930	-	5,360,930	5,053,798	10,414,728
Net Profit/(Loss) after Tax	-	-		-	232,059,943	232,059,943	190,792,313	422,852,256
Addition/(Adjustment) during the period			25,000,000			25,000,000		25,000,000
Payment of Cash Dividend	-	-		-	-	-	-	-
Balance as at 30-09-2026	**1,729,954,880**	**1,462,197,335**	**25,000,000**	**(24,760,563)**	**2,437,932,478**	**5,630,324,130**	**2,812,598,267**	**8,442,922,397**

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Particulars	Equity Attributable to Owners of the Company						Non-Controlling Interest	Total Equity
	Share Capital	Share Premium	Share Money Deposit	Fair Value Reserve	Retained Earnings	Total		
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	-	-		(3,618,458)	-	(3,618,458)	(3,473,136)	(7,091,594)
Payment of Cash Dividend @ 2% for the year 2024-2025	-	-		-	-	-	-	-
Net Profit/(Loss) after Tax	-	-		-	114,103,349	114,103,349	103,116,025	217,219,374
Cash Dividend of Subsidiaries (i.e KPL & BSPL)	-	-		-	-	-	-	-
Balance as at 30-09-2025	**1,729,954,880**	**1,462,197,335**	**-**	**(38,956,911)**	**1,753,194,089**	**4,906,389,393**	**2,150,188,781**	**7,056,578,174**
Balance as on 01-10-2025	1,729,954,880	1,462,197,335	-	(38,956,911)	1,753,194,089	4,906,389,393	2,150,188,781	7,056,578,174
Increase/(Decrease) in Fair Value	-	-		8,835,418	-	8,835,418	8,228,478	17,063,896
Payment of Cash Dividend @ 2% for the year 2024-2025	-	-		-	(34,599,098)	(34,599,098)	-	(34,599,098)
Net Profit/(Loss) after Tax	-	-		-	487,277,544	487,277,544	458,334,897	945,612,441
Cash Dividend of Subsidiaries (i.e KPL & BSPL)	-	-		-	-	-	-	-
Balance as at 30-06-2026	**1,729,954,880**	**1,462,197,335**	**-**	**(30,121,493)**	**2,205,872,535**	**5,367,903,257**	**2,616,752,156**	**7,984,655,413**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary

Chief Financial Officer

Director

Managing Director

Director

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited and It's Subsidiary

Consolidated Statement of Cash Flows (Un-Audited)
for the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
A. Cash Flow from Operating Activities:			
Cash Receipts from Customer		8,404,933,319	1,905,363,206
Cash Receipts from Others		374,464	14,245
Cash Received/(Paid) from/to Clients		28,328,902	(6,883,376)
Cash Paid to Suppliers		(4,451,815,790)	(1,605,558,933)
Cash Paid to Others		(104,130,491)	(78,466,754)
Change in Foreign Exchange Transactions		8,475,325	(36,827,349)
Cash Generated/(Used) from Operating Activities		**3,886,165,729**	**177,641,039**
Income Tax Paid		(724,957)	(3,784,315)
Financial Expenses		(317,304,298)	(262,994,321)
Net Cash Generated/(Used) from Operating Activities		**3,568,136,474**	**(89,137,597)**
B. Cash Flow from Investing Activities:			
Acquisition of PPE		(1,414,560)	(779,588)
Investment in Subsidiary		(125,400,000)	
Fixed Deposit Receipt (FDR)		(62,874,404)	-
Dividend Received		369	-
Investment in Marketable Securities		(4,903,486)	3,939,130
Net Cash Generated/(Used) in Investing Activities		**(194,592,081)**	**3,159,542**
C. Cash Flow from Financing Activities:			
Term Loan Received/ (Repayment)		(561,956,634)	(281,869,123)
Dividend Paid		-	-
Dividend Paid to MI		-	-
Advance from Floor Sale		11,000,000	
Short Term Loan		(2,027,810,101)	478,783,435
Current Account With Related Parties		(181,750,000)	(44,597,547)
Lease Finance		(559,816)	(480,172)
Repayment of Preference Share Capital		(281,000,000)	(57,000,000)
Issue of Share Capital/Share Money Deposit		76,000,000	-
Issue of Share Capital to Minority Shareholders		-	-
Net Cash Generated/(Used) in Financing Activities		**(2,966,076,551)**	**94,836,593**
D. Net Cash Increased/(Decreased) in Cash & Cash Equivalents (A+B+C)		**407,467,842**	**8,858,538**
E. Cash and Cash Equivalents at the Beginning of the period		**636,416,743**	**549,076,966**
F. Cash and Cash Equivalents at the End of the period (D+E)		**1,043,884,585**	**557,935,504**
The above Balance Consists of the followings:			
Cash in Hand		5,011,967	3,435,268
Cash at Bank		1,038,068,189	554,020,685
Cash Available on BO A/C at period ended		804,429	479,551
Total		**1,043,884,585**	**557,935,504**
Net Operating Cash Flows Per Share (NOCFPS)	46.A	**20.63**	**(0.52)**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited and It's Subsidiary

Consolidated Schedule of Property, Plant & Equipment
as at September 30, 2026

Schedule-A

Particulars	Freehold Assets								Total
	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	
Rate of Depreciation	**0.00%**	**10.00%**	**20.00%**	**20.00%**	**20.00%**	**6.67%**	**20.00%**	**3.00%**	
Cost:									
Balance as at 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 period	-	-	327,037	-	-	-	-	-	327,037
Less: Adjustment during the period	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2026	**967,352,106**	**4,340,344**	**39,232,669**	**10,417,042**	**11,614,277**	**2,142,037,843**	**22,251,932**	**15,592,356,036**	**18,789,602,249**
Balance as at July 01, 2026	967,352,106	4,340,344	39,232,669	10,417,042	11,614,277	2,142,037,843	22,251,932	15,592,356,036	18,789,602,249
Add: Addition during the period	-	-	745,323	-	-	-	-	-	745,323
Less: Adjustment during the period	-	-	-	-	-	-	-	-	-
Balance as at Sep. 30, 2026	**967,352,106**	**4,340,344**	**39,977,992**	**10,417,042**	**11,614,277**	**2,142,037,843**	**22,251,932**	**15,592,356,036**	**18,790,347,572**
Accumulated Depreciation:									
Balance as at 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 period	-	205,803	1,950,465	1,079,034	608,830	142,873,923	2,241,843	467,896,148	616,856,046
Less: Adjustment during the period	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2026	**-**	**3,679,795**	**36,946,990**	**9,485,396**	**10,441,955**	**1,121,847,085**	**17,737,256**	**3,821,204,226**	**5,021,342,703**
Balance as at July 01, 2026	-	3,679,795	36,946,990	9,485,396	10,441,955	1,121,847,085	17,737,256	3,821,204,226	5,021,342,703
Add: Charged during the period	-	51,456	509,894	269,758	134,986	35,718,481	560,460	116,974,751	154,219,786
Less: Adjustment during the period	-	-	-	-	-	-	-	-	-
Balance as at Sep. 30, 2026	**-**	**3,731,251**	**37,456,884**	**9,755,154**	**10,576,941**	**1,157,565,566**	**18,297,716**	**3,938,178,977**	**5,175,562,489**
Written Down Value (WDV)									
Balance as at June 30, 2026	**967,352,106**	**660,549**	**2,285,679**	**931,646**	**1,172,322**	**1,020,190,758**	**4,514,676**	**11,771,151,810**	**13,768,259,546**
Balance as at Sep. 30, 2026	**967,352,106**	**609,093**	**2,521,108**	**661,888**	**1,037,336**	**984,472,277**	**3,954,216**	**11,654,177,059**	**13,614,785,083**

Allocation of Depreciation:	Sep. 30, 2026	June 30, 2026
Cost of Sales	117,535,211	470,137,991
General & Administrative Expenses	36,684,575	146,718,055
Total	**154,219,786**	**616,856,046**

(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 September 30, 2026

Schedule-AA

Particulars	Back Office Software-UCAS	Inventory Software	Total
Amortization Rate	**20.00%**	**20.00%**	
Cost:			
Balance as at July 01, 2025	472,500	371,000	843,500
Add: Addition during the period	-	-	-
Less: Adjustment during the period	-	-	-
Balance as at June 30, 2026	**472,500**	**371,000**	**843,500**
Balance as at July 01, 2026	472,500	371,000	843,500
Add: Addition during the period	-	-	-
Less: Adjustment during the period	-	-	-
Balance as at Sep. 30, 2026	**472,500**	**371,000**	**843,500**
Accumulated Amortization:			
Balance as at July 01, 2025	126,000	222,600	348,600
Add: Charged during the period	94,500	74,200	168,700
Less: Adjustment during the period	-	-	-
Balance as at June 30, 2026	**220,500**	**296,800**	**517,300**
Balance as at July 01, 2026	220,500	296,800	517,300
Add: Charged during the period	94,500	18,550	113,050
Less: Adjustment during the period	-	-	-
Balance as at Sep. 30, 2026	**315,000**	**315,350**	**630,350**
Written Down Value (WDV)			
Balance as at June 30, 2026	**252,000**	**74,200**	**326,200**
Balance as at Sep. 30, 2026	**157,500**	**55,650**	**213,150**

Baraka Patenga Power Limited and It's Subsidiary

Consolidated Schedule of Right-of-Use Assets

as at September 30, 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 at July 01, 2025	31,317,850	24,856,732	88,239,672	144,414,254
Add: Addition during the period	-	-	-	-
Less: Adjustment during the period	-	-	-	-
Balance as at June 30, 2026	**31,317,850**	**24,856,732**	**88,239,672**	**144,414,254**
Balance as at July 01, 2026	31,317,850	24,856,732	88,239,672	144,414,254
Add: Addition during the period	-	-	-	-
Less: Adjustment during the period	-	-	-	-
Balance as at Sep. 30, 2026	**31,317,850**	**24,856,732**	**88,239,672**	**144,414,254**
Accumulated Depreciation:				
Balance as at July 01, 2025	20,487,983	22,026,448	88,239,672	130,754,103
Add: Charged during the period	2,889,200	2,122,712	-	5,011,912
Less: Adjustment during the period	-	-	-	-
Balance as at June 30, 2026	**23,377,183**	**24,149,160**	**88,239,672**	**135,766,015**
Balance as at July 01, 2026	23,377,183	24,149,160	88,239,672	135,766,015
Add: Charged during the period	722,300	23,625	-	745,925
Less: Adjustment during the period	-	-	-	-
Balance as at Sep. 30, 2026	**24,099,483**	**24,172,785**	**88,239,672**	**136,511,940**
Written Down Value (WDV)				
Balance as at June 30, 2026	**7,940,667**	**707,572**	**-**	**8,648,239**
Balance as at Sep. 30, 2026	**7,218,367**	**683,947**	**-**	**7,902,314**

Allocation of Depreciation:	Sep. 30, 2026	June 30, 2026
Cost of Sales	-	-
General & Administrative Expenses	745,925	5,011,912
Total	**745,925**	**5,011,912**

Baraka Patenga Power Limited
Statement of Financial Position (Un-Audited)
as at September 30, 2026

Particulars	Notes	Amount in Taka	
		Sept 30, 2026	June 30, 2026
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	2,701,545,569	2,738,255,380
Right-of-Use Assets	6.00	7,218,367	7,940,667
Investment in Subsidiary	10.00	1,664,600,000	1,613,600,000
Total Non-Current Assets		**4,373,363,936**	**4,359,796,047**
Current Assets			
Inventories	11.00	504,157,654	481,546,664
Investment in Marketable Securities	13.00	38,676	76,330
Advances, Deposits & Pre-payments	14.00	204,339,953	155,775,922
Accounts Receivables	15.00	1,335,870,902	1,637,746,527
Other Receivables	16.00	11,050,000	11,050,000
Current Account with Related Parties (Receivable)	17.00	56,635,931	56,635,931
Short Term Investment	18.00	48,411,633	65,537,229
Cash & Cash Equivalents	19.00	15,282,353	20,586,497
Total Current Assets		**2,175,787,102**	**2,428,955,100**
TOTAL ASSETS		**6,549,151,038**	**6,788,751,147**
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	(2,700)	14,570
Retained Earnings	23.00	1,147,958,816	1,114,595,292
Total Shareholders' Equity		**4,340,108,331**	**4,306,762,077**
Non-Current Liabilities			
Term Loan-Non Current Maturity	26.00	175,690,905	281,304,379
Lease Liability-Non Current Maturity	27.00	4,001,017	4,642,253
Provision for Gratuity	28.00	28,737,056	28,737,056
Total Non-Current Liabilities		**208,428,978**	**314,683,688**
Current Liabilities			
Term Loan-Current Maturity	26.00	340,974,875	397,196,311
Lease Liabilities-Current Maturity	27.00	2,456,395	2,374,975
Other Financial Facility	29.00	1,027,254,903	1,058,672,011
Current Account with Related Parties (Payable)	30.00	567,426,801	641,026,801
Provision for Income Tax	31.00	39,845,390	39,774,729
Liabilities for Expenses	32.00	7,284,542	10,773,173
Accounts Payable	33.00	8,968,991	11,085,551
Unclaimed Dividend	34.00	6,398,115	6,398,115
Other Liabilities	35.00	3,716	3,716
Total Current Liabilities		**2,000,613,728**	**2,167,305,382**
TOTAL EQUITY & LIABILITIES		**6,549,151,038**	**6,788,751,147**
Net Assets Value Per Share (NAVPS)	44.00	**25.09**	**24.90**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Director**

Chief Financial Officer

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
Revenue	36.00	1,583,856,182	993,186,433
Less: Cost of Revenue	37.00	(1,478,058,148)	(877,354,936)
Gross Profit/(Loss)		**105,798,034**	**115,831,497**
Less: General & Administrative Expenses	38.00	(17,620,454)	(17,809,869)
Operating Profit/(Loss)		**88,177,580**	**98,021,628**
Add: Other Income/(Loss)	39.00	385,666	(3,445,314)
Less: Financial Expenses	40.00	(55,129,060)	(88,004,491)
Net Profit/(Loss) before Tax		**33,434,186**	**6,571,823**
Income Tax Expenses			
Less: Current period	42.00	(70,662)	(50,000)
Net Profit/(Loss) after Tax		**33,363,524**	**6,521,823**
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	13.00	(17,270)	(9,032)
Total Comprehensive Income/(Loss) for the period		**33,346,254**	**6,512,791**
Earnings Per Share (EPS)	43.00	**0.19**	**0.04**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited
Statement of Changes in Equity (Un-Audited)
for the period ended September 30, 2026

Amount in Taka

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as at 01-07-2026	1,729,954,880	1,462,197,335	14,570	1,114,595,292	4,306,762,077
Increased/(Decreased) in Fair Value	-	-	(17,270)	-	(17,270)
Payment of Cash Dividend @ 5% for the year 2025-2026	-	-	-	-	-
Net Profit/(Loss) during the period	-	-	-	33,363,524	33,363,524
Balance as at 30-09-2026	**1,729,954,880**	**1,462,197,335**	**(2,700)**	**1,147,958,816**	**4,340,108,331**

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	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
Increased/(Decreased) in Fair Value	-	-	(9,032)	-	(9,032)
Net Profit/(Loss) after Tax	-	-	-	6,521,823	6,521,823
Balance as at 30-09-2025	**1,729,954,880**	**1,462,197,335**	**(6,244)**	**1,138,971,840**	**4,331,117,811**
Balance as on 01-10-2025	1,729,954,880	1,462,197,335	(6,244)	1,138,971,840	4,331,117,811
Increased/(Decreased) in Fair Value	-	-	20,814	-	20,814
Payment of Cash Dividend @ 2% for the year 2024-2025	-	-	-	(34,599,098)	(34,599,098)
Net Profit/(Loss) during the period	-	-	-	10,222,550	10,222,550
Balance as at 30-06-2026	**1,729,954,880**	**1,462,197,335**	**14,570**	**1,114,595,292**	**4,306,762,077**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Chief Financial Officer** | **Director**

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited
Statement of Cash Flows (Un-Audited)
for the period ended September 30, 2026

Particulars	Notes	Amount in Taka	
		July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
A. Cash Flows from Operating Activities:			
Cash Receipts from Customer		1,885,731,807	389,560,396
Cash Receipts from Others		353,214	-
Cash Paid to Suppliers		(1,449,173,211)	(487,728,638)
Cash Paid to Others		(39,907,728)	(27,668,742)
Change in Foreign Exchange Transactions		-	4,166,346
Cash Generated/(Used) from Operating Activities		**397,004,082**	**(121,670,638)**
Income Tax Paid		(145,663)	(50,000)
Financial Expenses		(58,308,717)	(25,809,155)
Net Cash Generated/(Used) from Operating Activities		**338,549,702**	**(147,529,793)**
B. Cash Flows from Investing Activities:			
Acquisition of PPE		-	(102,500)
Investment in Marketable Securities		52,742	(19,594)
Fixed Deposit Receipt (FDR)		17,125,596	-
Investment in Subsidiary		(51,000,000)	
Dividend Received		94	-
Net Cash Generated/(Used) in Investing Activities		**(33,821,568)**	**(122,094)**
C. Cash Flows from Financing Activities:			
Term Loan Repayment		(158,655,253)	(147,411,844)
Lease Liability Repayment		(559,816)	(480,172)
Dividend Paid		-	-
Current Account With Related Parties		(73,600,000)	167,061,036
Short term Loan		(77,217,209)	134,613,974
Issue of Share Capital		-	-
Net Cash Generated/(Used) in Financing Activities		**(310,032,278)**	**153,782,994**
D. Net Cash Increased/(Decreased) in Cash & Cash Equivalents (A+B+C)		**(5,304,144)**	**6,131,107**
E. Cash and Cash Equivalents at the Beginning of the period		**20,586,497**	**26,487,167**
F. Cash and Cash Equivalents at the End of the period (D+E)		**15,282,353**	**32,618,274**
The above Balance Consists of the followings:			
Cash in Hand		1,182,045	1,630,588
Cash at Bank		13,991,290	30,984,702
Cash Available on BO A/C at period ended		109,018	2,984
Total		**15,282,353**	**32,618,274**
Net Operating Cash Flows Per Share (NOCFPS)	46.00	**1.96**	**(0.85)**

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 12, 2026 and signed for and on behalf of the Board.

Company Secretary | **Director**

Chief Financial Officer

Managing Director | **Director**

Dated: Dhaka
November 12, 2026

Baraka Patenga Power Limited
Schedule of Property, Plant & Equipment
as at September 30, 2026

Schedule-B

Particulars	Freehold Assets								Total
	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	
Rate of Depreciation	**0.00%**	**10.00%**	**20.00%**	**20.00%**	**20.00%**	**6.67%**	**20.00%**	**3.00%**	
Cost:									
Balance as at 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 period	-	-	127,300	-		-	-	-	127,300
Less: Adjustment during the period	-	-	-	-		-	-	-	-
Balance as at June 30, 2026	**128,726,380**	**2,450,237**	**9,099,534**	**5,068,665**	**5,573,720**	**446,880,112**	**11,042,719**	**3,873,699,199**	**4,482,540,566**
Balance as at July 01, 2026	128,726,380	2,450,237	9,099,534	5,068,665	5,573,720	446,880,112	11,042,719	3,873,699,199	4,482,540,566
Add: Addition during the period	-	-	-	-		-	-	-	-
Less: Adjustment during the period	-	-	-	-		-	-	-	-
Balance as at Sep. 30, 2026	**128,726,380**	**2,450,237**	**9,099,534**	**5,068,665**	**5,573,720**	**446,880,112**	**11,042,719**	**3,873,699,199**	**4,482,540,566**
Accumulated Depreciation:									
Balance as at 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 period	-	16,792	461,143	100,000	109,944	29,806,903		116,336,443	146,831,225
Less: Adjustment during the period	-	. -	-	-		-	-	-	-
Balance as at June 30, 2026	**-**	**2,347,606**	**8,518,439**	**5,018,665**	**5,225,565**	**346,936,721**	**11,042,719**	**1,365,195,471**	**1,744,285,186**
Balance as at July 01, 2026	-	2,347,606	8,518,439	5,018,665	5,225,565	346,936,721	11,042,719	1,365,195,471	1,744,285,186
Add: Charged during the period	-	4,198	116,576	25,000	27,486	7,451,726		29,084,825	36,709,811
Less: Adjustment during the period	-	.	-	-		-	-	-	-
Balance as at Sep. 30, 2026	**-**	**2,351,804**	**8,635,015**	**5,043,665**	**5,253,051**	**354,388,447**	**11,042,719**	**1,394,280,296**	**1,780,994,997**
Written Down Value (WDV)									
Balance as at June 30, 2026	**128,726,380**	**102,631**	**581,095**	**50,000**	**348,155**	**99,943,391**	**-**	**2,508,503,728**	**2,738,255,380**
Balance as at Sep. 30, 2026	**128,726,380**	**98,433**	**464,519**	**25,000**	**320,669**	**92,491,665**	**-**	**2,479,418,903**	**2,701,545,569**

Allocation of Depreciation:	**Sep. 30, 2026**	**June 30, 2026**
Cost of Sales	29,084,825	116,336,443
General & Administrative Expenses	7,624,986	30,494,782
Total	**36,709,811**	**146,831,225**

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

Baraka Patenga Power Limited
Schedule of Right of Use Assets
as at September 30, 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 at July 01, 2025	16,646,398	7,200,721	14,446,000	38,293,119
Add: Addition during the period	-	-	-	-
Less: Adjustment during the period	-	-	-	-
Balance as at June 30, 2026	**16,646,398**	**7,200,721**	**14,446,000**	**38,293,119**
Balance as at July 01, 2026	16,646,398	7,200,721	14,446,000	38,293,119
Add: Addition during the period	-	-	-	-
Less: Adjustment during the period	-	-	-	-
Balance as at Sep. 30, 2026	**16,646,398**	**7,200,721**	**14,446,000**	**38,293,119**
Accumulated Depreciation:				
Balance as at July 01, 2025	16,646,398	7,200,721	3,616,133	27,463,252
Add: Charged during the period	-	-	2,889,200	2,889,200
Less: Adjustment during the period	-	-		-
Balance as at June 30, 2026	**16,646,398**	**7,200,721**	**6,505,333**	**30,352,452**
Balance as at July 01, 2026	16,646,398	7,200,721	6,505,333	30,352,452
Add: Charged during the period	-	-	722,300	722,300
Less: Adjustment during the period	-	-		-
Balance as at Sep. 30, 2026	**16,646,398**	**7,200,721**	**7,227,633**	**31,074,752**
Written Down Value (WDV)				
Balance as at June 30, 2026	**-**	**-**	**7,940,667**	**7,940,667**
Balance as at Sep. 30, 2026	**-**	**-**	**7,218,367**	**7,218,367**

Allocation of Depreciation:	Sep. 30, 2026	June 30, 2026
Cost of Sales	-	-
General & Administrative Expenses	722,300	2,889,200
Total	**722,300**	**2,889,200**

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 Commitmen

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 year 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, 2026;
Value Added Tax & Supplementary Duty Act, 2012;
Value Added Tax & Supplementary Duty Rules, 2016;
Bangladesh Labor Act, 2006 (Amended in 2013);
Securities and Exchange Ordinance, 1969;
Securities and Exchange Rules, 2020.

2.03 Date of Authorization:

The Board of Directors authorized the financial statements for issuance on November 12, 2026.

2.04 Reporting Period:

The financial period of the Company is from July 01, 2026 to September 30, 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 Standards (IASs).

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 31.00: Provision for Income Tax;
Note 32.00: Liabilities for Expenses.

2.09 Functional and Presentational Currency and Level of Precision:

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

2.10 Principal Accounting Policies:

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

3.00 Significant Accounting Policies:

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

3.01 Basis of Consolidation and Separate Financial Statements:

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

Subsidiaries:

Name of Subsidiary	Date of Acquisition	Controlling Interest	Non-Controlling Interest	Reason for Business Combination	Qualitative Description
Karnaphuli Power Limited (The prime objective of the Company is to set up power plants for generation and supply of electricity)	27 April 2017	51%	49%	Baraka Patenga Power Limited (BPPL) is one of the initial shareholders of Karnaphuli Power Limited (KPL). Before obtaining control, BPPL held 48.57% of shares of KPL and in FY 2016-17 BPPL's holding stood at 51%. Accordingly, KPL become the subsidiary of BPPL which resulted in business combination. Moreover, as Baraka Patenga Power Limited (acquirer) is operating in the same line of business, so the business combination will help acquirer to govern the financial and operating policies of the acquiree and obtain benefits form its business activities.	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 (The prime objective of the Company is to set up power plants for generation and supply of electricity)	13 December 2017 (Acquired upon incorporation)	51%	49%	Baraka Patenga Power Limited (BPPL) is one of the initial 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 form its business activities.	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 Securities Limited (The principal activities of the company are to carry on the business of brokers or dealers in stocks, shares and securities etc.)	11 March, 2021 (Acquired upon incorporation)	51%	49%	Baraka Patenga Power Limited (BPPL) is one of the initial shareholders of Baraka Securities Limited (BSL) holding 51% shares upon its incorporation. Thus, BSL is the subsidiary of BPPL from inception which resulted in business combination.	Diversified business nature of BSL gives BPPL to explore optimum business goal.

3.02 Property, Plant and Equipment:

a. Recognition and Measurement:

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

b. Capitalization of Borrowing Cost:

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

c. Subsequent Costs:

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

d. Depreciation:

No depreciation is charged on land and land development.

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

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

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

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

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

e. Retirements and Disposals:

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

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 recognize 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 January 01, 2019. Under this method, the standard is applied retrospectively with the cumulative effect of initially applying the standard recognized 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 January 01, 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 recognize 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 Statement of Cash Flows, 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 July 01, 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 May 31, 2017 with a ground of highly capital-intensive power industry. initially on March 13, 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%
2026-2027	As per Section 163	10% & 15%	20%

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

b. Deferred Tax:

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

3.15 Earnings per Share:

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

a. Basic Earnings per Share:

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

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

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

c. Diluted Earnings Per Share:

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

3.16 Contingencies:

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

3.17 Impairment:

At each reporting date indications of impairment are reviewed. We assessed Financial & Non-financial assets whether there is objective evidence that in impaired. As on September 30, 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 at September 30, 2026;
* Statement of Profit or Loss and Other Comprehensive Income for the year ended September 30, 2026;
* Statement of Changes in Equity for the period year September 30, 2026;
* Statement of Cash Flows for the year ended September 30, 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 Standards (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, 2026 (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	
		Sept 30, 2026	June 30, 2026
4.00	**Property, Plant & Equipment:**		
	This is made-up as follows:		
	A. Cost:		
	Opening Balance	4,482,540,566	4,482,413,266
	Add: Addition during the period	-	127,300
	Less: Adjustment during the period	-	-
	Closing Balance of Cost	**4,482,540,566**	**4,482,540,566**
	B. Accumulated Depreciation:		
	Opening Balance	1,744,285,186	1,597,453,961
	Add: Charged during the period	36,709,811	146,831,225
	Less: Adjustment during the period	-	-
	Closing Balance of Depreciation	**1,780,994,997**	**1,744,285,186**
	Written Down Value (WDV) (A-B)	**2,701,545,569**	**2,738,255,380**
	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	2,701,545,569	2,738,255,380
	Baraka Shikhalbaha Power Limited	5,480,161,695	5,538,708,473
	Karnaphuli Power Limited	5,431,604,980	5,489,424,636
	Baraka Securities Limited	1,472,839	1,871,057
		13,614,785,083	13,768,259,546
	Less: Inter Company Adjustment	(54,219,883)	(54,219,883)
	Total	**13,560,565,200**	**13,714,039,663**
	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	55,650	74,200
	Baraka Securities Limited	228,375	252,000
		284,025	326,200
	Less: Inter Company Adjustment during the period	-	-
	Total	**284,025**	**326,200**
	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	38,293,119
	Add: Addition during the period	-	-
	Less: Adjustment during the period	-	-
	Closing Balance of Cost	**38,293,119**	**38,293,119**
	B. Accumulated Amortization:		
	Opening Balance	30,352,452	30,352,452
	Add: Charged during the period	722,300	-
	Less: Adjustment during the period	-	-
	Closing Balance of Amortization	**31,074,752**	**30,352,452**
	Written Down Value (WDV) (A-B)	**7,218,367**	**7,940,667**
	A detailed Schedule on Right-of-Use Assets has been given in Schedule-BB.		
6.A	**Consolidated Right-of-Use Assets:**		
	This balance represents:		
	Baraka Patenga Power Limited	7,218,367	7,940,667
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	176,894	707,572
		7,395,261	8,648,239
	Less: Inter Company Adjustment during the period	-	-
	Total	**7,395,261**	**8,648,239**
	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	107,183,080	106,513,843
	Karnaphuli Power Limited	8,806,777	8,806,777
	Baraka Securities Limited	-	-
	Total	**115,989,857**	**115,320,620**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

8.00 Consolidated Deferred Tax Assets:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	10,673,869	11,905,962
Karnaphuli Power Limited	-	-
Baraka Securities Limited	2,374,140	2,079,842
Total	**13,048,009**	**13,985,804**

9.00 Goodwill on Acquisition of Karnaphuli Power Limited:

This balance represents:

Cost of Acquisition	535,500	535,500
Add: Share of Net Assets Acquired (Note: 09.01)	1,232,682	1,232,682
Goodwill on Acquisition of Subsidiary	**1,768,182**	**1,768,182**

9.01 Share of Net Assets Acquired:

This balance represents:

Share Capital	1,050,000	1,050,000
Retained Earnings Brought Forward	(2,239,736)	(2,239,736)
Pre-Acquisition Profit/(Loss)	(1,227,288)	(1,227,288)
Net Assets	**(2,417,024)**	**(2,417,024)**
Holding Company Portion (51%)	**(1,232,682)**	**(1,232,682)**

10.00 Investment in Subsidiary:

This balance represents:

Karnaphuli Power Limited (KPL)	826,200,000	775,200,000
Baraka Shikalbaha Power Limited (BSPL)	775,200,000	775,200,000
Baraka Securities Limited (BSL)	63,200,000	63,200,000
Total	**1,664,600,000**	**1,613,600,000**

Karnaphuli Power Limited (KPL):

Karnaphuli Power Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from April 27, 2017, incorporated as Private Company limited by shares on November 17, 2014, converted as public Company on December 12, 2018 with the prime objective to implement power plants for generating & supplying electricity.
Karnaphuli Power Limited, has signed the Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB) on February 04, 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 August 20, 2019.

Baraka Shikalbaha Power Limited (BSPL):

Baraka Shikalbaha Power Limited, being held 51% equity share & management control by Baraka Patenga Power Limited with effect from its incorporation (i.e. December 13, 2017), as Private Company limited by shares on December 13, 2017, converted as public company on December 12, 2018 with the prime objective to implement power plants for generating & supplying electricity.
Baraka Shikalbaha Power Limited has signed the Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB) on August 19, 2018 and has also signed the Implementation Agreement (IA) with the Government of Bangladesh (GOB) represented by the Ministry of Power, Energy and Mineral Resources on the same day. The PPA is signed in connection to the issued Letter of Intent (LOI) to the Company vide memo27.11.0000.101.14.021.18-869 dated 28-02-2018 for implementing HFO fired IPP power plant having capacity of 105 MW on BOO (Build, Own, Operate) basis at Shikalbaha, Chittagong for term of 15 years from the commercial operation date (COD).
BSPL achieved its Commercial Operation on May 24, 2019.

Baraka Securities Limited (BSL):

Baraka Securities Limited, being held 52.67% equity share & management control by Baraka Patenga Power Limited with effect from its incorporation (i.e. March 11, 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	481,546,664	618,880,792
Add: Purchased during the period	1,427,215,298	2,356,708,078
	1,908,761,962	2,975,588,870
Less: Consumed during the period	(1,404,604,308)	(2,494,042,206)
Closing Balance	**504,157,654**	**481,546,664**

11.A Consolidated Inventories:

This balance represents:

Baraka Patenga Power Limited	504,157,654	481,546,664
Baraka Shikalbaha Power Limited	632,475,124	918,522,201
Karnaphuli Power Limited	105,309,273	466,049,691
Baraka Securities Limited	-	-
Total	**1,241,942,051**	**1,866,118,556**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026
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	74,400,000	-
	Baraka Securities Limited	-	-
	Total	**457,400,000**	**383,000,000**
13.00	**Investment in Marketable Securities:**		
	This is made-up as follows:		
	A. Cost:		
	Opening Balance	76,330	133,700
	Add: Addition during the period period	-	-
	Less: Withdrawal during the period	-	-
	Purchase/(Sale) of Marketable Securities during the period	(52,742)	(33,698)
	Closing Balance	**23,588**	**100,002**
	B. Gain/(Loss)		
	Realized Gain/(Loss)	32,508	(35,304)
	Realized BO Charges	(150)	(150)
	Change in Fair Value of Marketable Securities	(17,270)	11,782
	Closing Balance	**15,088**	**(23,672)**
	Total Fair Value of Marketable Securities (A·	**38,676**	**76,330**

Investment Sector	No. of Share	Market price	Cost Value	Market Value as on 30.09.2026	Change in Fair Value as on 30.09.2026
Engineering	99	337.30	35,421	33,393	(2,028)
Food & Allied	30	176.10	5,954	5,283	(671)
Total				**38,676**	**(2,700)**

13.A	**Consolidated Investment in Capital Market:**		
	This balance represents:		
	Baraka Patenga Power Limited	38,676	76,330
	Baraka Shikalbaha Power Limited	48,428,700	40,248,100
	Karnaphuli Power Limited	163,528	70,675
	Baraka Securities Limited	58,103,455	47,072,292
	Total	**106,734,359**	**87,467,397**
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)	41,139,875	40,994,212
	Advance against PPE & Inventory (Nots-14.03)	116,350,697	65,695,679
	Employee's Car Loan	163,525	373,525
	Advance to IPDC (Term Loan)	5,435,605	5,435,605
	Advance to Lawyer	75,124	75,124
	Sub Total	**163,204,826**	**112,614,145**
	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**
	Pre-payments:		
	Prepayment for Office Rent	234,700	234,700
	Prepayment against Insurance Premium (Note-14.04)	4,736,193	6,762,843
	Sub Total	**4,970,893**	**6,997,543**
	Grand Total	**204,339,953**	**155,775,922**
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	40,994,212	39,394,546
	Add: Addition during the period	145,663	1,599,666
		41,139,875	**40,994,212**
	Less: Adjusted during the period		-
	Total	**41,139,875**	**40,994,212**
	Add: Prior year Adjustment	-	-
	Total	**41,139,875**	**40,994,212**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

14.03 Advance against PPE & Inventory:

This balance represents:

Spare Parts & Lubricants	48,411,187	33,423,113
Material-in-Transit and LC Charges	59,421,512	23,754,568
Land	8,517,998	8,517,998
Total	**116,350,697**	**65,695,679**

14.04 Insurance premiums amounting to Tk. 80,40,513 has been paid for the operational coverage from May, 2026 to April, 2027, out of which the premium for the period from July, 2026 to September, 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	204,339,953	155,775,922
Baraka Shikalbaha Power Limited	533,160,511	630,195,817
Karnaphuli Power Limited	193,445,013	207,701,736
Baraka Securities Limited	50,755,141	49,988,861
	981,700,618	1,043,662,336
Less: Inter Company Adjustment during the period	-	-
Total	**981,700,618**	**1,043,662,336**

15.00 Accounts Receivables:

This balance represents:

Bangladesh Power Development Board (BPDB)	1,335,870,902	1,637,746,527
Total	**1,335,870,902**	**1,637,746,527**

Aging Schedule of Accounts Receivables:

Duration

Invoiced 0-30 days	520,354,321	376,058,890
Invoiced 31-60 days	579,440,221	392,598,018
Invoiced 61-90 days	9,040,274	408,879,679
Invoiced 91-180 days	-	269,100,295
Invoiced 181-365 days	35,926,441	105,635,344
Invoiced Over 365 days	191,109,645	85,474,301
Total	**1,335,870,902**	**1,637,746,527**

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

Debts Exceeding 06 months	227,036,086	133,871,076
Other Debts Less Provision	1,108,834,816	927,035,367
Total	**1,335,870,902**	**1,637,746,527**
Debts Considered Good and Secured	1,335,870,902	1,060,906,443
Debts Considered Good without Debtors Personal Security	-	-
Debts Considered Doubtful or Bad	-	-
Debts Due from Companies same Management	-	-
Maximum Debt due by Director or Officers at any Time	-	-
Total	**1,335,870,902**	**1,060,906,443**

15.A Consolidated Accounts Receivables:

This balance represents:

Baraka Patenga Power Limited	1,335,870,902	1,637,746,527
Baraka Shikalbaha Power Limited	2,553,770,048	3,035,654,587
Karnaphuli Power Limited	3,617,261,959	2,933,336,887
Baraka Securities Limited	10,333,308	48,242,918
Total	**7,517,236,217**	**7,654,980,919**

16.00 Other Receivables:

This balance represents:

Mr. Galib (Security Service Bill)	90,000	90,000
Fusion Holdings (Pvt.) Ltd.	10,960,000	10,960,000
Total	**11,050,000**	**11,050,000**

16.A Consolidated Other Receivables:

This balance represents:

Baraka Patenga Power Limited	11,050,000	11,050,000
Baraka Shikalbaha Power Limited	2,497,451	2,497,451
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
	13,547,451	13,547,451
Less: Inter Company Adjustment during the period	-	-
Total	**13,547,451**	**13,547,451**

17.00 Current Account with Related Parties (Receivable):

This balance represents:

Karnaphuli Power Limited	56,635,931	56,635,931
Total	**56,635,931**	**56,635,931**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026
17.A	**Consolidated Current Account with Related Parties (Receivable):**		
	This balance represents:		
	Baraka Patenga Power Limited	56,635,931	56,635,931
	Baraka Shikalbaha Power Limited	438,015,487	389,765,487
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		494,651,418	446,401,418
	Less: Inter Company Adjustment during the period	(356,506,577)	(392,406,577)
	Total	**138,144,841**	**53,994,841**
18.00	**Short Term Investment:**		
	This balance represents:		
	Fixed Deposit Receipt (FDR):		
	United Commercial Bank PLC. (LC Margin)	1,036,816	1,036,816
	Trust Bank PLC.	-	17,125,596
	Meghna Bank PLC.	4,660,199	4,660,199
	IPDC Finance PLC.	42,714,618	42,714,618
	Total	**48,411,633**	**65,537,229**
	*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	48,411,633	65,537,229
	Baraka Shikalbaha Power Limited	155,389,216	75,389,216
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
		203,800,849	140,926,445
	Less: Inter Company Adjustment during the period	-	-
	Total	**203,800,849**	**140,926,445**
19.00	**Cash & Cash Equivalents:**		
	This consists as follows:		
	Cash in Hand	1,182,045	562,268
	Cash at Bank (Note-19.01)	13,991,290	19,967,953
	Cash Available on BO A/C at period ended (Note-19.02)	109,018	56,276
	Total	**15,282,353**	**20,586,497**
19.01	**Cash at Bank:**		
	Trust Bank PLC., Sylhet Corporate. Br. SND, A/C No. 0021-0320000490	163,379	348,690
	Trust Bank PLC., Naval Base Br., CD, A/C No. 0029-0210015032	631,595	50,164
	United Commercial Bank PLC., Bijoynagar Br., CD, A/C No. 1071101000000032	4,873,759	11,674,915
	United Commercial Bank PLC., Bijoynagar Br., STD, A/C No. 1071301000000024	949,717	608,833
	United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000137	18,801	18,801
	United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000272 (Dividend)	34,137	34,137
	United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000341 (Dividend)	2,933,291	2,933,291
	United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000363 (Dividend)	1,635,128	1,635,128
	United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000410 (Dividend)	724,340	724,340
	United Commercial Bank PLC., Bijoynagar Br., SND, A/C No. 1071301000000432 (Dividend)	1,074,520	1,074,520
	Meghna Bank PLC., Motijheel Br., CD, A/C No. 110311100000817	389,397	389,397
	Bengal Commercial Bank PLC., Corporate. Br., SND, A/C No. 1001301000081	563,226	475,737
	Total	**13,991,290**	**19,967,953**
19.02	**Cash Available on BO A/C at period ended:**		
	Baraka Securities Limited	109,018	56,276
	Total	**109,018**	**56,276**
	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 period and a cash custody certificate was furnished to auditor.		
19.A	**Consolidated Cash & Cash Equivalents:**		
	This balance represents:		
	Baraka Patenga Power Limited	15,282,353	20,586,497
	Baraka Shikalbaha Power Limited	136,520,936	302,700,407
	Karnaphuli Power Limited	847,730,121	292,385,119
	Baraka Securities Limited	44,351,175	20,744,720
		1,043,884,585	636,416,743
	Less: Inter Company Adjustment during the period	(109,018)	(56,276)
	Total	**1,043,775,567**	**636,360,467**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

20.00 Share Capital:

Authorized Capital:

300,000,000 Ordinary Shares of Tk. 10 each	**3,000,000,000**	**3,000,000,000**

Issued, Subscribed and Paid-Up Capital:

1,72,995,488 Ordinary Shares of Tk. 10 each	**1,729,954,880**	**1,729,954,880**

Shareholding Position was as follows:

Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Tk.	
		30-09-2026	30-06-2026	30-09-2026	30-06-2026
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.A Consolidated Share Money Deposit:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	76,000,000	-
Baraka Securities Limited	-	-
Total	**76,000,000**	**-**
Less: Inter Company Adjustment during the period	(51,000,000)	
Total	**25,000,000**	**-**

23.00 Retained Earnings:

This is made-up as follows:

Opening Balance	1,114,595,292	1,132,450,017
Add: Net Profit/(Loss) after Tax	33,363,524	16,744,373
Less: Payment of Cash Dividend during the period	-	(34,599,098)
Closing Balance	**1,147,958,816**	**1,114,595,292**
Add: Prior year Adjustment (Note: 55)	-	-
Closing Balance	**1,147,958,816**	**1,114,595,292**

23.A Consolidated Retained Earnings:

This is made-up as follows:

Opening Balance	2,205,872,535	1,639,090,740
Add: Net Profit/(Loss) after Tax	232,059,943	601,380,893
Less: Payment of Cash Dividend during the period	-	(34,599,098)
Closing Balance	**2,437,932,478**	**2,205,872,535**
Add: Prior Year Adjustment	-	-
Closing Balance	**2,437,932,478**	**2,205,872,535**

24.00 Non-Controlling Interest:

This is made-up as follows:

Opening Balance	2,616,752,156	2,050,545,892
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	-	-
Increased/(Decreased) in Fair Value	5,053,798	4,755,342
Add: Addition during the year (Note:24.01)	190,792,313	561,450,922
	2,812,598,267	2,616,752,156
Less: Payment of Dividend	-	-
Closing Balance	**2,812,598,267**	**2,616,752,156**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

24.01 Add: Addition during the year:

This balance represents:

Baraka Shikalbaha Power Limited [49% Profit/(Loss)]	54,949,538	143,152,956
Karnaphuli Power Limited [49% Profit/(Loss)]	134,219,280	414,551,296
Non-Controlling Interest Reduce due to Issue of Share	-	-
Baraka Securities Limited [47.333333% Profit/(Loss)]	1,623,495	3,746,670
Non-Controlling Interest for the year	**190,792,313**	**561,450,922**

25.A Preference Share (Redeemable)-Non Current Maturity:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	**-**	**-**

25.B Preference Share (Redeemable)-Current Maturity:

This balance represents:

Baraka Patenga Power Limited	-	-
Baraka Shikalbaha Power Limited	119,352,067	280,352,067
Karnaphuli Power Limited	140,000,000	260,000,000
Baraka Securities Limited	-	-
Total	**259,352,067**	**540,352,067**

26.00 Term Loan:

This balance represents:

Non-Current Maturity:

United Commercial Bank PLC., Bijoynagar Br., A/C No. 107RSOC243650001	11,791,817	68,052,132
United Commercial Bank PLC., Bijoynagar Br., A/C No. 107RSOC243650501	9,073,078	28,548,084
Trust Bank PLC., Sylhet Br., A/C No. 0021-06760000132	-	-
Trust Bank PLC., Sylhet Br., A/C No. 0021-0640000394	56,018,338	64,054,613
Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	3,482,327	4,107,005
IPDC Finance PLC.	95,325,345	116,542,545
Sub Total	**175,690,905**	**281,304,379**

Current Maturity:

United Commercial Bank PLC., Bijoynagar Br., A/C No. 107RSOC243650001	134,296,354	129,358,458
United Commercial Bank PLC., Bijoynagar Br., A/C No. 107RSOC243650501	82,652,451	79,582,642
Trust Bank PLC., Sylhet Br., A/C No. 0021-06760000132	-	38,122,337
Trust Bank PLC., Sylhet Br., A/C No. 0021-0640000394	32,518,504	29,618,508
Lanka Bangla Finance PLC., Dhanmondi Br., A/C No. 00169600000006	27,845,087	55,570,999
IPDC Finance PLC.	58,245,450	56,346,681
Accrued Interest	5,417,029	8,596,686
Sub Total	**340,974,875**	**397,196,311**
Grand Total	**516,665,780**	**678,500,690**

Particulars	TBL (PFI Loan)	TBL (Term Loan)-BDT 107.56 million	UCBL Reschedule (RS) & TBL (Take Over)	Lanka Bangla Finance Ltd and IPDC Finance Ltd.
Interest Rate	TBL 14.00%	14.00%	UCBL RS: 14.50% & TBL: 13.50%	Lanka:15.00% p.a. IPDC: 16.00% p.a.
Tenor	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	Tk. 1.89 Crore/Qua.	Tk. 89 Lac/Qua.	Tk. 2.13 Crore/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 Crore Monthly
Expiry	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.

26.A Consolidated Term Loan-Non Current Maturity:

Baraka Patenga Power Limited	175,690,905	281,304,379
Baraka Shikalbaha Power Limited	3,023,522,965	3,156,077,961
Karnaphuli Power Limited	1,731,068,855	1,887,595,765
Baraka Securities Limited	-	-
Total	**4,930,282,725**	**5,324,978,105**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026

26.B Consolidated Term Loan-Current Maturity:

Baraka Patenga Power Limited	340,974,875	397,196,311
Baraka Shikalbaha Power Limited	1,007,972,278	1,121,770,810
Karnaphuli Power Limited	626,707,374	626,707,374
Baraka Securities Limited	2,613,029	3,466,848
Total	**1,978,267,556**	**2,149,141,343**

27.00 Lease Liabilities:

This balance represents:

Non-Current Maturity:		
Motor Vehicle (Note- 27.01)	4,001,017	4,642,253
Sub Total	**4,001,017**	**4,642,253**
Current Maturity:		
Motor Vehicle (Note- 27.01)	2,456,395	2,374,975
Sub Total	**2,456,395**	**2,374,975**
Grand Total	**6,457,412**	**7,017,228**

27.01 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	30-09-2026			30-06-2026
	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	793,649	2,456,395	2,374,975
Later than 1 year but not later than 5 years	5,291,237	1,290,220	4,001,017	4,642,253
Later than 5 years	-	-	-	-
Total Obligation under Finance Lease	**8,541,281**	**2,083,869**	**6,457,412**	**7,017,228**

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

Baraka Patenga Power Limited	4,001,017	4,642,253
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	**4,001,017**	**4,642,253**

27.B Consolidated Finance Lease Liability-Current Maturity:

Baraka Patenga Power Limited	2,456,395	2,374,975
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	67,030	265,144
Total	**2,523,425**	**2,640,119**

28.00 Provision for Gratuity:

This is made-up as follows:

Opening Balance	28,737,056	19,463,313
Add: Addition during the period	-	9,273,743
	28,737,056	**28,737,056**
Less: Paid during the period		-
Closing Balance	**28,737,056**	**28,737,056**

28.A Consolidated Provision for Gratuity:

Baraka Patenga Power Limited	28,737,056	28,737,056
Baraka Shikalbaha Power Limited	-	-
Karnaphuli Power Limited	-	-
Baraka Securities Limited	-	-
Total	**28,737,056**	**28,737,056**

29.00 Other Financial Facility:

This balance represents:

Short Term Working Capital Facility	1,027,254,903	1,058,672,011
Total	**1,027,254,903**	**1,058,672,011**

29.A Consolidated Other Financial Facility:

Baraka Patenga Power Limited	1,027,254,903	1,058,672,011
Baraka Shikalbaha Power Limited	4,178,219,575	4,833,366,155
Karnaphuli Power Limited	3,996,318,069	3,083,845,263
Baraka Securities Limited	-	-
Total	**9,201,792,547**	**8,975,883,429**

30.00 Current Account with Related Parties (Payable):

This balance represents:

Baraka Power Limited	266,319,655	304,019,655
Karnaphuli Harbour Ltd.	1,236,500	1,236,500
Baraka Shikalbaha Power Limited	299,870,646	335,770,646
Total	**567,426,801**	**641,026,801**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026
30.A	**Consolidated Current Account with Related Parties (Payable):**		
	This balance represents:		
	Baraka Patenga Power Limited	567,426,801	641,026,801
	Baraka Shikalbaha Power Limited	5,544,627	5,544,627
	Karnaphuli Power Limited	91,359,151	151,259,151
	Baraka Securities Limited	-	-
		664,330,579	797,830,579
	Less: Inter Company Adjustment during the period	(356,506,576)	(392,406,577)
	Total	**307,824,003**	**405,424,002**
31.00	**Provision for Income Tax:**		
	This is made-up as follows:		
	Opening Balance	39,774,729	37,641,074
	Add: Addition during the period	70,662	2,133,655
		39,845,390	39,774,729
	Less: Adjusted/Paid during the period	-	-
	Closing Balance	**39,845,390**	**39,774,729**
31.A	**Consolidated Provision for Income Tax:**		
	Baraka Patenga Power Limited	39,845,390	39,774,729
	Baraka Shikalbaha Power Limited	46,768,197	46,768,184
	Karnaphuli Power Limited	4,478,603	4,472,748
	Baraka Securities Limited	11,223,492	10,556,105
	Total	**102,315,682**	**101,571,766**
32.00	**Liabilities for Expenses:**		
	This balance represents:		
	Audit Fees	345,000	345,000
	Salary & Allowances	6,351,442	7,466,010
	Directors Remuneration	100,600	991,600
	Meeting Fees Payable	487,500	841,500
	Utility Expenses	-	1,129,063
	Total	**7,284,542**	**10,773,173**
32.A	**Consolidated Liabilities for Expenses:**		
	Baraka Patenga Power Limited	7,284,542	10,773,173
	Baraka Shikalbaha Power Limited	9,024,871	9,349,957
	Karnaphuli Power Limited	11,134,563	12,476,958
	Baraka Securities Limited	517,742	879,792
	Total	**27,961,718**	**33,479,880**
33.00	**Accounts Payables:**		
	This balance represents:		
	Aquatrans lines	436,435	996,034
	Sylora Link	3,329,119	3,419,059
	A.H Trading	720,825	442,983
	Gazi Wires Ltd.	31,648	31,648
	Liberty Inspection Bangladesh	-	34,375
	Podder & Associates	1,060,000	-
	Liberty Associates Ltd.	53,227	213,243
	South Eastern Tank Terminal	2,270,994	2,158,856
	CDZ Global Logistics	268,196	56,949
	CDBL	106,000	-
	Waterchem Technology	486,420	905,080
	Intercloud Ltd.	-	9,126
	Airmath Enterprise	-	151,536
	TurboTech Solutions Ltd.	-	431,250
	MS Logistics & Security Services Ltd.	-	129,829
	Meghna Petrolium Ltd.	206,127	47,434
	J.A Engineering	-	141,200
	Rototech Bangladesh Ltd.	-	1,861,508
	SMA Engineering Company	-	55,441
	Total	**8,968,991**	**11,085,551**
	Aging Schedule of Accounts Payables		
	0-30 days	2,270,994	2,158,856
	30-180 days	4,251,974	7,612,931
	over 180 days	2,446,023	1,313,764
	Total	**8,968,991**	**11,085,551**
33.A	**Consolidated Accounts Payables:**		
	Baraka Patenga Power Limited	8,968,991	11,085,551
	Baraka Shikalbaha Power Limited	18,138,595	39,262,616
	Karnaphuli Power Limited	29,858,505	50,898,128
	Baraka Securities Limited	39,462,857	48,821,732
		96,428,948	150,068,027
	Less: Inter Company Adjustment during the period	-	(56,276)
	Total	**96,428,948**	**150,011,751**
34.00	**Unclaimed Dividend:**		
	This balance represents:		
	Dividend for 2021-2022	2,786,143	2,786,143
	Dividend for 2022-2023	1,574,116	1,574,116
	Dividend for 2023-2024	721,330	721,330
	Dividend for 2024-2025	1,049,955	1,049,955
	Other Payable (Net Off Interest)	266,571	266,571
	Total	**6,398,115**	**6,398,115**

Notes	Particulars	Amount in Taka	
		Sept 30, 2026	June 30, 2026
34.A	**Consolidated Unclaimed Dividend:**		
	Baraka Patenga Power Limited	6,398,115	6,398,115
	Baraka Shikalbaha Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Baraka Securities Limited	-	-
	Total	**6,398,115**	**6,398,115**
35.00	**Other Liabilities:**		
	This balance represents:		
	Suspense Account (IPO)	3,716	3,716
	Total	**3,716**	**3,716**
35.A	**Consolidated Other Liabilities:**		
	Baraka Patenga Power Limited	3,716	3,716
	Baraka Shikalbaha Power Limited	12,671,833	1,671,833
	Karnaphuli Power Limited	1,804,965	24,441,347
	Baraka Securities Limited	153,734	114,925
		14,634,248	26,231,821
	Less: Inter Company Adjustment during the period	(109,018)	-
	Total	**14,525,230**	**26,231,821**

Notes	Particulars	Amount in Taka	
		July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
36.00	**Revenue:**		
	This balance represents:		
	Capacity Proceeds	185,665,352	158,750,259
	Variable Operational & Maintenance Proceeds	65,089,179	24,671,759
	Fuel Proceeds	1,333,101,651	809,764,415
	Total	**1,583,856,182**	**993,186,433**
	Reason for Changes: Capacity proceeds increased during the period due to increase of exchange rate and CPI data. VOMP and Fuel proceeds are also increased during the period, driven by increased demand for power supply.		
36.A	**Consolidated Revenue:**		
	Baraka Patenga Power Limited	1,583,856,182	993,186,433
	Baraka Shikalbaha Power Limited	3,079,552,942	1,310,416,306
	Karnaphuli Power Limited	3,636,756,993	1,242,579,209
	Baraka Securities Limited	4,932,110	5,306,992
		8,305,098,227	3,551,488,940
	Less: Inter Company Adjustment during the period	(2,360)	(5,470)
	Total	**8,305,095,867**	**3,551,483,470**
37.00	**Cost of Revenue:**		
	This balance represents:		
	Fuel Consumption	1,358,175,601	807,885,440
	Lubricant & Chemical Consumption	24,783,293	9,410,274
	Spare Parts Consumption	21,645,414	5,810,793
	Plant Electricity Bill	4,213,293	3,616,928
	Plant Salaries & Allowances	27,355,929	17,026,775
	Fuel Tank Charges	1,588,056	1,588,056
	Insurance Premium	2,026,650	1,761,737
	Depreciation on Plant & Machinery	36,709,811	29,834,611
	Repair & Maintenances on Plant & Machinery	1,560,101	420,322
	Total	**1,478,058,148**	**877,354,936**
	* Lubricants & Chemical consists of Diesel, Lube oil, Caustic Soda, Grease, Coolnet Water etc.		
37.A	**Consolidated Cost of Revenue:**		
	Baraka Patenga Power Limited	1,478,058,148	877,354,936
	Baraka Shikalbaha Power Limited	2,689,631,878	951,343,376
	Karnaphuli Power Limited	3,217,721,763	864,557,880
	Baraka Securities Limited	730,527	642,500
	Total	**7,386,142,316**	**2,693,898,692**
38.00	**General & Administrative Expenses:**		
	This balance represents:		
	Directors' Remuneration	1,782,000	2,673,000
	Group Office Common Salary	2,603,330	2,433,018
	Communication Expenses	134,108	126,864
	Travelling & Conveyance	339,000	279,953
	Utility Expenses	18,368	20,919
	Office Rent	312,135	736,979
	Vehicle Running Expenses	499,863	472,195
	Office & Administrative Expenses	582,180	410,460
	Entertainment & Others	429,972	307,469
	Business Development Expenses	35,006	47,645
	Legal Fees & Professional Consultancy	46,000	-
	Flooding & Lodging	21,725	5,410
	Insurance Premium	189,538	183,820
	Uniform & Others	218,330	67,005
	Advertisement Expenses	13,800	183,710
	Annual Fees	1,746,508	1,200,810
	Education & Training	23,456	10,000
	Office Stationeries	39,800	56,240
	Gardening Expenses	2,850	
	Rest House Keeping Expenses	235,199	247,999
	Depreciation on Property, Plant & Equipment (Schedule-B)	7,624,986	7,596,587
	Depreciation on Right-of-use Assets (Motor Vehicle) (Schedule-BB)	722,300	749,786
	Total	**17,620,454**	**17,809,869**
	* Group Office Common Salary has been distributed on Hourly basis.		
38.A	**Consolidated General & Administrative Expenses:**		
	Baraka Patenga Power Limited	17,620,454	17,809,869
	Baraka Shikalbaha Power Limited	27,873,868	25,515,014
	Karnaphuli Power Limited	33,908,272	28,337,348
	Baraka Securities Limited	2,967,442	2,763,678
	Total	**82,370,036**	**74,425,909**

Notes	Particulars		Amount in Taka	
			July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025

39.00 Other Income/(Loss):

This balance represents:

Foreign Exchange Gain/(Loss)		
Foreign Procurement	-	(3,397,800)
Term Loan	-	(54,792)
Bank Interest	353,214	-
Income from Related Party	-	-
Dividend Income from Subsidiaries & Others	94	-
Realized Charges on BO Account	(150)	-
Gain/(Loss) from sale of Motor Vehicle	-	-
Gain/(Loss) from Capital Market	32,508	7,278
Total	**385,666**	**(3,445,314)**

39.A Consolidated Other Income:

Baraka Patenga Power Limited	385,666	(3,445,314)
Baraka Shikalbaha Power Limited (BSPL)	(1,207,784)	(773,455)
Karnaphuli Power Limited (KPL)	4,610,776	(10,018,540)
Baraka Securities Limited	2,645,154	3,979,925
	6,433,812	(10,257,384)
Less: Inter Company Adjustment during the period	2,360	18,179,332
Total	**6,436,172**	**7,921,948**

40.00 Financial Expenses:

This balance represents:

Term Finance Expenses	21,266,130	27,046,876
Other Financial Expenses	32,672,477	59,913,966
Lease Financial Expense	252,695	332,339
Bank Charges & Commission	284,814	58,365
Bank Guarantee Expenses	652,944	652,945
Total	**55,129,060**	**88,004,491**

40.A Consolidated Financial Expenses:

Baraka Patenga Power Limited	55,129,060	88,004,491
Baraka Shikalbaha Power Limited	248,697,484	297,506,097
Karnaphuli Power Limited	115,814,982	169,894,014
Baraka Securities Limited	37,477	115,058
	419,679,003	555,519,660
Less: Inter Company Adjustment during the period	-	18,179,332
Total	**419,679,003**	**573,698,992**

41.00 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	38,809	(2,370,558)
Total	**38,809**	**(2,370,558)**

42.00 Income Tax Expenses:

This balance represents:

Income Tax Expenses on Other Income	70,643	50,000
Income Tax Expenses on Capital Gain	-	
Income Tax Expenses on Dividend Income	19	-
Total	**70,662**	**50,000**

Calculation of Current Tax is stated in Annexure-1.

42.A Consolidated Income Tax Expenses:

Baraka Patenga Power Limited	70,662	50,000
Baraka Shikalbaha Power Limited	13	2,053,013
Karnaphuli Power Limited	5,855	1,091
Baraka Securities Limited (Current Tax)	667,387	428,905
Baraka Securities Limited (Deferred Tax)	(294,298)	-
Total	**449,619**	**2,533,009**

43.00 Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(A)	33,363,524	6,521,823
Weighted Average Number of Ordinary Shares Outstanding during the	(B)	172,995,488	172,995,488
Earnings per Share (EPS) (Per Share @ Tk. 10)	(C=A/B)	**0.19**	**0.04**

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.

Notes	Particulars		Amount in Taka	
			July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025

43.A Consolidated Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(A)	232,059,943	114,103,349
Weighted Average Number of Ordinary Shares Outstanding during the	(B)	172,995,488	172,995,488
Consolidated Earnings Per Share (EPS) (Per Share @ Tk. 10)	(C=A/B)	**1.34**	**0.66**

Reason for Changes: Significant increase in consolidated EPS at the end of the period is mainly attributable to improved performance of its own business and subsidiaries, driven by lower financial expenses and higher power supply demand compared to the same period of earlier year.

43.01 Weighted Average Number of Ordinary Shares Outstanding:

The weighted average number of ordinary shares outstanding during the year is the number of ordinary shares outstanding at the beginning of the year, adjusted by the number of ordinary shares issued during the year multiplied by a time-weighted factor. The time-weighted factor is the number of days that the shares are outstanding as a proportion of the total number of days in the year (considering 360 days in a period).

Date of Allotment	Ordinary Share	Weighted no. of Days	Calculation	Weighted No. of Share
Opening as on July 01, 2026	172,995,488	-	-	172,995,488
Add: Addition during the year	-	-	-	-
Closing as at September 30, 2026	**172,995,488**	-	-	**172,995,488**

43.02 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 period.

44.00 Net Assets Value (NAV) Per Share:		As on Sept 30, 2026	As on June 30, 2026
Share Capital		1,729,954,880	1,729,954,880
Share Premium		1,462,197,335	1,462,197,335
Fair Value Reserve		(2,700)	14,570
Retained Earnings		1,147,958,816	1,114,595,292
Total Shareholders' Equity	(A)	**4,340,108,331**	**4,306,762,077**
Total Number of Ordinary Shares	(B)	172,995,488	172,995,488
Net Asset Value per Share (NAV) (Per Share @ Tk. 10)	(C=A/B)	**25.09**	**24.90**

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

44.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
Share Money Deposit		25,000,000	-
Fair Value Reserve		(24,760,563)	(30,121,493)
Retained Earnings		2,437,932,478	2,205,872,535
Total Shareholders' Equity	(A)	**5,630,324,130**	**5,367,903,257**
Total Number of Ordinary Shares	(B)	172,995,488	172,995,488
Consolidated Net Assets Value (NAV) Per Share (Per Share @ Tk.	(C=A/B)	**32.55**	**31.03**

Reason for Changes: Consolidated NAV has increased due to significant profits earned from its own business and by

45.00 Cash Flows from Operating Activities (Indirect Method):	Period Ended July 01, 2026 to 30 Sep. 2026	Period Ended July 01, 2025 to 30 Sep. 2025
Net Profit after Tax	33,363,524	6,521,823
Deprecation on PPE as Non Cash Expenses	36,709,811	37,431,198
Deprecation on Right-of-Use-Assets as Non-Cash Expenses	722,300	749,786
Income generated from Investing Activity	(32,452)	(7,278)
Non Cash Income	-	7,618,938
Non Cash Expenses	-	66,062,718
(Increase)/Decrease of Accounts Receivable	301,875,625	(603,626,037)
(Increase)/Decrease of Other Receivable (Note-45.01)	-	-
(Increase)/Decrease of Inventories	(22,610,990)	372,343,340
Purchase of Inventory through Other Financing Facility	45,800,101	(68,470,322)
(Increase)/Decrease of Advance, Deposits and Prepayment for Operational Activities (Note-45.02)	(48,564,031)	39,642,179
Increase/(Decrease) of Accounts Payable	(2,116,560)	(2,178,341)
Increase/(Decrease) of Liabilities for Expenses	(3,488,631)	199,585
Increase/(Decrease) of Provision for Income Tax	70,662	50,000
Increase/(Decrease) of Provision for Finance Cost	(3,179,657)	(3,867,382)
Increase/(Decrease) of Provision for Gratuity	-	-
Increase/(Decrease) of Provision for WPPF	-	-
Increase/(Decrease) of Lease Liability (Note-45.03)	-	-
Net Cash Flows From Operation Activities	**338,549,702**	**(147,529,793)**
	-	-

Notes	Particulars	Amount in Taka	
		July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
45.01	**(Increased)/Decreased of Other Receivable:**		-
	(Increase)/Decrease of Other Receivable	-	-
	(Increase)/Decrease for Transaction with Subsidiary		-
	Total	**-**	**-**
45.02	**(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:**		
	(Increase)/Decrease of Advances, Deposits and Pre-payments	(48,564,031)	39,612,179
	(Increase)/Decrease for PPE	-	(30,000)
	Total	**(48,564,031)**	**39,642,179**
45.03	**Increase/(Decrease) of Lease Liability:**		
	Increase/(Decrease) of Lease Liability	(559,816)	(480,172)
	Increase of Lease Liability for Non Operational Purpose	(559,816)	(480,172)
	Total	**-**	**-**
45.A	**Consolidated Cash Flows from Operating Activities (Indirect Method):**		
	Net Profit after Tax	422,852,256	217,219,374
	Deprecation on PPE as Non Cash Expenses	154,219,786	156,553,934
	Deprecation on Right-of-Use Assets as Non-Cash Expenses	745,925	2,872,498
	Amortization on Intangible Assets	113,050	113,050
	Other Income from Investing Activities	(32,358)	17,797,921
	Non Cash Other Income	-	(51,940,153)
	Non Cash Financial Expenses	-	240,733,913
	(Increase)/Decrease of Deferred Tax Assets	937,795	(189,284)
	(Increase)/Decrease of Accounts Receivable (Note-44.A.01)	137,744,702	(1,645,589,594)
	(Increase)/Decrease of Other Receivable (Note-44.A.02)	-	-
	(Increase)/Decrease of Inventories	624,176,505	950,188,987
	Purchase of Inventory through Other Financing Facility	2,238,858,505	(40,179,414)
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note-43.A.03)	61,961,718	48,148,631
	Increase/(Decrease) of Accounts Payable (Note-44.A.04)	(53,582,803)	823,393
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	(5,518,162)	3,046,156
	Increase/(Decrease) of Provision for Income Tax	743,916	(487,620)
	Increase/(Decrease) of Provision for Finance Expenses	(3,179,657)	(3,867,382)
	Increase/(Decrease) of Provision for Gratuity	-	-
	Increase/(Decrease) of Other Liabilities (Note-44.A.05)	(11,706,591)	16,218,956
	Increase/(Decrease) of Lease Liability (Note-44.A.06)	(198,114)	(600,963)
	Net Cash Flows From Operation Activities	**3,568,136,474**	**(89,137,597)**
		-	-
45.A.01	**(Increase)/Decrease of Accounts Receivable:**		
	(Increase)/Decrease of Accounts Receivables	137,744,702	(1,645,589,594)
	Non Cash Adjustment	-	-
	Total	**137,744,702**	**(1,645,589,594)**
45.A.02	**(Increase)/Decrease of Other Receivable:**		
	(Increase)/Decrease of Other Receivables	-	-
	(Increase)/Decrease for Non-Operating Activities	-	-
	Total	**-**	**-**
45.A.03	**(Increase)/Decrease of Advances, Deposits and Pre-payments for Operational Activities:**		
	(Increase)/Decrease of Advances, Deposits and Pre-payments	61,961,718	50,399,631
	(Increase)/Decrease for PPE	-	2,251,000
	Total	**61,961,718**	**48,148,631**
45.A.04	**Increase/(Decrease) of Accounts Payable for Operational Activities:**		
	Increase/(Decrease) of Accounts Payable	(53,582,803)	2,949,538
	Increase/(Decrease) for Non Operational Purpose		2,126,145
	Total	**(53,582,803)**	**823,393**
45.A.05	**(Increase)/Decrease of Others Liabilities:**		
	(Increase)/Decrease of Others Liabilities	(11,706,591)	14,105,966
	Increase/(Decrease) against Non-Operating Purpose		(2,112,990)
	Issue of Share	-	-
	Total	**(11,706,591)**	**16,218,956**
45.A.06	**Increase/(Decrease) of Lease Liability:**		
	Increase/(Decrease) of Lease Liability	(757,930)	(1,081,135)
	Increase of Lease Liability for Non-Operational Purpose	(559,816)	(480,172)
	Total	**(198,114)**	**(600,963)**

Notes	Particulars		Amount in Taka	
			July 01, 2026 to 30 Sep. 2026	July 01, 2025 to 30 Sep. 2025
46.00	**Net Operating Cash Flows Per Share (NOCFPS):**			
	Cash Generated from Operating Activities	(A)	338,549,702	(147,529,793)
	Total Number of Ordinary Shares	(B)	172,995,488	172,995,488
	Net Operating Cash Flows Per Share (NOCFPS) (Per Share @ Tk.	(C=A/B)	**1.96**	**(0.85)**
	Reason for Changes: The increase in NOCFPS was primarily attributable to significant collections from BPDB during the period, resulting in positive net cash flow from operating activities compared to positive cash flow in the previous year.			
46.A	**Consolidated Net Operating Cash Flows Per Share (NOCFPS):**			
	Cash Generated from Operating Activities	(A)	3,568,136,474	(89,137,597)
	Total Number of Ordinary Shares	(B)	172,995,488	172,995,488
	Consolidated Net Operating Cash Flows Per Share (NOCFPS) (Per	(C=A/B)	**20.63**	**(0.52)**
	Reason for Changes: The increase in Consolidated NOCFPS is primarily attributable to significant collections from BPDB for its own and its subsidiaries during the period, resulting in positive net cash flow from operating activities compared to the previous period.			

46.00 General Disclosures:

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

47.00 Events after Reporting Period:

There is no significant event after reporting period.

Calculation of Current Tax for the year ended September 30, 2026:

Annexure-1

Calculation of Minimum Taxes:

	Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
	Bank Interest	353,214		-	70,643	70,643
	Income from Related Party	-		-	-	-
	Dividend Income	94		19		19
a.	**Total**					**70,662**

b.	Advance Income Tax Addition (120, 153)			-
c.	**Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4] (b & c)**			**-**
d.	Add: Capital Gain on Marketable Securities	32,508	10%	-
	Income Tax Expenses (Current period)			**70,662**
e.	Under/Over Provision for previous Assessment period			-
	Income Tax Expenses (Prior period)			**-**