



FINANCIAL STATEMENT (UN-AUDITED)

FOR THE 1<sup>ST</sup> (First) QUARTER PERIOD ENDED ON  
30 SEPTEMBER 2025

*of*

**GBB POWER LIMITED**

# GBB POWER LIMITED

House # 7, Road # 4, Dhanmondi R/A, Dhaka-1205

## UNAUDITED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

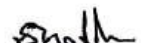
(Amount in Taka)

PARTICULARS	NOTES	30-Sep-25	30-Jun-25
<b>NET ASSETS :</b>			
<b>Non-Current Assets</b>		<b>982,985,210</b>	<b>984,370,515</b>
Property Plant & Equipments	01	982,985,210	984,370,515
Investment at Cost	02	168,682,599	163,400,215
<b>Current Assets, Loan &amp; Advances</b>		<b>1,005,529,729</b>	<b>999,704,111</b>
Inventories	03	43,876,998	44,910,153
Accounts Receivable	04	30,429,239	30,429,239
Advance, Deposit & Prepayments	05	236,454,830	232,193,983
Investment in Fixed Deposit at Bank	06	686,847,542	684,628,421
Cash and Cash Equivalents	07	7,921,120	7,542,316
<b>Total Assets</b>		<b>2,157,197,538</b>	<b>2,147,474,841</b>
<b>EQUITY &amp; LIABILITIES:</b>			
<b>Shareholders' Equity</b>		<b>2,072,645,961</b>	<b>2,063,897,606</b>
Ordinary Share Capital	08	1,018,035,480	1,018,035,480
Share Premium	09	866,550,000	866,550,000
Retained Earnings		188,060,481	179,312,126
<b>Current Liabilities and Provisions</b>		<b>84,551,577</b>	<b>83,577,235</b>
Accounts Payable	10	11,440,209	10,033,959
Sundry Creditors	11	1,780,817	156,622
Accrued Expenses	12	4,181,076	4,145,503
Workers Profit Participation and Welfare Fund	13	2,546,937	9,560,201
Unclaimed Dividend Account	14	1,082,825	1,082,825
Provision for Tax	15	63,519,713	58,598,126
<b>Total Equity &amp; Liabilities</b>		<b>2,157,197,538</b>	<b>2,147,474,841</b>
<b>Net Assets Value (NAV) Per-Share</b>	16	<b>20.36</b>	<b>20.27</b>

  
Managing Director

  
Chief Financial Officer

  
Director

  
Chairman

  
Company Secretary

# GBB POWER LIMITED

## UNAUDITED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD FROM FROM 01 JULY TO 30 SEPTEMBER 2025

(Amount in Taka)

PARTICULARS	NOTE	1 JULY TO 30 SEPTEMBER 2025	1 JULY TO 30 SEPTEMBER 2024
TURNOVER	17	-	-
COST OF ENERGY SOLD	18	(8,572,051)	(7,563,568)
<b>GROSS PROFIT</b>		<b>(8,572,051)</b>	<b>(7,563,568)</b>
ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES	19	(4,494,734)	(4,286,947)
<b>NET PROFIT BEFORE OTHER INCOME &amp; TAX</b>		<b>(13,066,785)</b>	<b>(11,850,515)</b>
OTHER INCOME	20	21,873,722	20,883,224
REALIZED LOSS/GAIN ON MARKETABLE SECURITIES		-	-
<b>NET PROFIT BEFORE CHARGING INCOME TAX</b>		<b>8,806,937</b>	<b>9,032,708</b>
CONTRIBUTION TO WPP & WELFARE FUND		(419,378)	-
<b>NET PROFIT BEFORE INCOME TAX AFTER W.P.P. &amp; W.F</b>		<b>8,387,559</b>	<b>9,032,708</b>
Income Tax Expenses	21	(4,921,587)	(4,675,535)
<b>NET PROFIT AFTER TAX</b>		<b>3,465,971</b>	<b>4,357,173</b>
<b>Earnings Per Share - EPS</b>		<b>0.03</b>	<b>0.04</b>

  
Managing Director

  
Director

  
Chairman

  
Chief Financial Officer

  
Company Secretary

Date: Dhaka, 10 November, 2025



# GBB POWER LIMITED

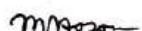
## UNAUDITED STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 01 JULY TO 30 SEPTEMBER 2025

(Amount in Taka)

PARTICULARS	Notes	1 JULY TO 30 SEPTEMBER 2025	1 JULY TO 30 SEPTEMBER 2024
<b>Cash Flows from Operating Activities</b>			
Collections from Turnover and Others	23.01	21,873,722	20,883,224
Payment for Cost and Expenses	23.02	(14,396,781)	(11,796,584)
Financial Expenses	19.02	(504,595)	(544,632)
Income Tax Deducted at Source/Paid	23.04	(4,374,421)	(4,145,179)
		<b>2,597,925</b>	<b>4,396,829</b>
<b>Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment	23.05	-	-
Investment in FDR	23.06	(2,219,121)	(4,962,533)
		<b>(2,219,121)</b>	<b>(4,962,533)</b>
<b>Cash Flows from Financing Activities</b>			
Dividend/Fraction Share Dividend Paid	23.09	-	(5,717)
		-	<b>(5,717)</b>
Increase in Cash and Cash Equivalent		<b>378,804</b>	<b>(571,421)</b>
Cash and Cash Equivalents at Opening		7,542,316	17,913,485
Cash and Cash Equivalents at Closing		<b>7,921,120</b>	<b>17,342,063</b>
Net Operating Cash Flow Per Share		<b>0.03</b>	<b>0.04</b>

Note: 22.00 Page-13

  
Managing Director

  
Director

  
Chairman

  
Chief Financial Officer

  
Company Secretary

# GBB POWER LIMITED

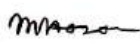
## UNAUDITED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM 01 JULY TO 30 SEPTEMBER 2025

(Amount in Taka)

PARTICULARS	ORDINARY SHARE CAPITAL	SHARE PREMIUM	RETAINED EARNINGS	TOTAL
1st July 2025	1,018,035,480	866,550,000	179,312,126	2,063,897,606
Unrealize Gain/Loss on Marketable Securities	-	-	5,282,384	5,282,384
Net Profit for the Period	-	-	3,465,971	3,465,971
30th September 2025	1,018,035,480	866,550,000	188,060,481	2,072,645,961

(Amount in Taka)

PARTICULARS	ORDINARY SHARE CAPITAL	SHARE PREMIUM	RETAINED EARNINGS	TOTAL
1st July 2024	1,018,035,480	866,550,000	175,641,372	2,060,226,852
Unrealize Loss on Marketable Securities	-	-	(522,611)	(522,611)
Net Loss for the Period	-	-	4,357,173	4,357,173
30th September 2024	1,018,035,480	866,550,000	179,475,934	2,064,061,414

  
Managing Director

  
Director

  
Chairman

  
Chief Financial Officer

  
Company Secretary

Date: Dhaka, 10 November, 2025

**GBB POWER LIMITED**  
**Notes to the Financial Statements**  
**FOR THE 1<sup>st</sup> (First) QUARTER ENDED ON 30 SEPTEMBER 2025**

**Basis of Preparation**

The 1<sup>st</sup> (First) Quarter financial statements are being presented in condensed form in accordance with the requirements Of International accounting Standards (IAS-34) "Interim Financial reporting" and rule 13 of the Securities & exchange rules 1987. These financial statements are un-audited and are being submitted to the shareholders. The presentation of the 1<sup>st</sup> Quarter financial statements requires the use of estimates and assumption that affect the reported amounts of Assets and Liabilities at the date of 1<sup>st</sup> (First) Quarter financial statements and reported amounts of revenue and expenses during the period. Although these estimates are based in management's best knowledge of the amount, events or actions, actual results may differ from those estimates.

**Presentation of Financial Statements**

The 1<sup>st</sup> (First) Quarter financial statements are presented in Bangladeshi taka since this is the currency in which the total transactions are denominated. Being a listed company GBB power Limited prepares its financial statements (annual or interim) complying with the International Accounting Standards (IAS) as applicable and the company is well conscious of any new reporting standards and its associated impact on the company's financial statements considered for adoption by the Institute of Chartered Accountants of Bangladesh (ICAB).

**Accounting Policies**

The accounting policies and method adopted for the preparation of these accounts are the same as those applied in preparation of accounts for the preceding year ended on June 30, 2025.

**Earnings per share**

Earnings per share have been calculated in accordance with IAS-33 "Earnings per share". Earnings per share (EPS) as on September 30, 2024 Tk. 0.04 and as on September 30, 2025 Tk. 0.03

Particulars	September 30 2025	September 30 2024
Net Profit (Tk.)	34,65,971	43,57,173
Number of Shares	10,18,03,548	10,18,03,548
Earnings per share	0.03	0.04





**01.00 PROPERTY PLANT & EQUIPMENTS**

Tk. 982,985,210

The figures have been arrived at as under:

Cost as per last account

Add : Additions during the period

Less : Accumulated Depreciation

Written down value

Details have been shown in Annexure-'01'

30 September, 2025

30 June, 2025

1,949,751,200

1,949,751,200

1,949,751,200

1,949,751,200

966,765,990

965,380,685

982,985,210

984,370,515

**02.00 INVESTMENT:**

Tk. 168,682,599

The break up of the above amount is as under :

Paidup Capital - GBB Tea Estate Ltd. (Note:02.01)

Marketable Securities (Note:02.02)

30 September, 2025

30 June, 2025

119,900,000

119,900,000

48,782,599

43,500,215

168,682,599

163,400,215

**02.01 Paidup Capital - GBB Tea Estate Ltd.:**

Tk. 119,900,000

The break up of the above amount is as under :

Opening Balance

New Share Purchase

30 September, 2025

30 June, 2025

119,900,000

119,900,000

119,900,000

119,900,000

**02.02 Marketable Securities**

Tk. 48,782,599

The above balances are made up as follows:

Balance at 01 July

Less: Unrealise Loss on Fair Valuation (Note:02.02.01)

30 September, 2025

30 June, 2025

43,500,215

50,923,401

5,282,384

(7,423,186)

48,782,599

43,500,215

**02.02.01 Unrealise Gain/Loss:**

Tk. (5,282,384)

Unrealise Loss Create at the end of the period

Unrealise Loss Charged up to Beginning of the period

Unrealise Loss during the period

30 September, 2025

30 June, 2025

76,358,456

81,640,840

81,640,840

74,217,654

(5,282,384)

7,423,186

**03.00 INVENTORIES:**

Tk. 43,876,998

The break up of the above amount is as under :

Stock of Spare Parts for General

Stock of Spare Parts for E-70

Stock of Lubricants

30 September, 2025

30 June, 2025

3,022,246

3,022,246

40,854,752

40,854,752

-

1,033,155

43,876,998

44,910,153



04.00 ACCOUNTS RECEIVABLE: Tk. 30,429,239

The break up of the above amount is as under :

Bangladesh Power Development Board

30 September, 2025	30 June, 2025
30,429,239	30,429,239
<b>30,429,239</b>	<b>30,429,239</b>

05.00 ADVANCE, DEPOSIT & PREPAYMENTS: Tk. 236,454,830

The break up of the above amount is as under :

Central Depository Bangladesh Limited  
Other Advances (Note-05.01)  
Bank Gurantee Margin (Bank Asia Ltd)  
Tax Deducted at Source on Other Income (Note:05.02)  
Tax Deducted at Source on Energy Payment (Note:05.03)  
Refundable Income Tax (Note:05.04)

30 September, 2025	30 June, 2025
500,000	500,000
386,757	500,330
1,783,298	1,783,298
41,649,227	37,274,806
182,751,850	182,751,850
9,383,698	9,383,698
<b>236,454,830</b>	<b>232,193,983</b>

05.01 Other Advances: Tk. 386,757

The break up of the above amount is as under :

Advance Rent (Office Car Parking)  
Advance to Staff (Against Office Work)  
Advance to Staff (Against Salary)  
Kaltimex Energy BD Pvt Ltd.

30 September, 2025	30 June, 2025
334,080	375,840
177	-
52,500	88,750
-	35,740
<b>386,757</b>	<b>500,330</b>

05.02 TAX DEDUCTED AT SOURCE ON OTHER INCOME Tk. 41,649,227

The break up of the above amount is as under :

Opening Balance  
Add. TDS On SND, MMSA & FDR Interest

30 September, 2025	30 June, 2025
37,274,806	20,935,504
4,374,421	16,339,302
<b>41,649,227</b>	<b>37,274,806</b>

05.03 TAX DEDUCTED AT SOURCE ON ENERGY PAYMENT Tk. 182,751,850

The break up of the above amount is as under :

Opening Balance

30 September, 2025	30 June, 2025
182,751,850	182,751,850
<b>182,751,850</b>	<b>182,751,850</b>

05.04 Refundable Income Tax Tk. 9,383,698

The break up of the above amount is as under :

Opening Balance

30 September, 2025	30 June, 2025
9,383,698	9,383,698
<b>9,383,698</b>	<b>9,383,698</b>





<b>06.00 Investment in Fixed Deposit at Bank:</b>	<b>Tk. 686,847,542</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
Bank Asia Ltd. ,Dhanmondi Branch		41,431,140	40,644,407
IDLC Finance Ltd.		645,416,402	643,984,014
		<b>686,847,542</b>	<b>684,628,421</b>
<b>07.00 CASH AND CASH EQUIVALENTS:</b>	<b>Tk. 7,921,120</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
Cash in Hand at Head Office		232,447	108,762
Cash in Hand at Branch Office		236,775	211,535
Cash at Banks (Note-07.01)		7,451,898	7,222,019
		<b>7,921,120</b>	<b>7,542,316</b>
<b>07.01 CASH AT BANKS:</b>	<b>Tk. 7,451,898</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
Bank Asia Ltd. A/C 02136000275		6,019,648	5,392,581
Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend		1,301,202	1,301,374
BRAC Bank Ltd-1501201917699002		35,765	35,765
Shahjalal Islami Bank Ltd. A/C:400312400000022		73,725	470,740
Dragon Securities Ltd. BO A/c# 1202140073570622		42	42
Sharp Securities Ltd. 28999 BO A/C # 1203180052163888		21,517	21,517
		<b>7,451,898</b>	<b>7,222,019</b>
<b>08.00 SHARE CAPITAL</b>	<b>Tk. 1,018,035,480</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
101,803,548 Ordinary Shares of Taka 10 each		1,018,035,480	1,018,035,480
		<b>1,018,035,480</b>	<b>1,018,035,480</b>
<b>09.00 SHARE PREMIUM</b>	<b>Tk. 866,550,000</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
Opening Balance		866,550,000	866,550,000
		<b>866,550,000</b>	<b>866,550,000</b>
<b>10.00 ACCOUNTS PAYABLE</b>	<b>Tk. 11,440,209</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
Pashchimanchal Gas Co. Ltd.		10,033,959	10,033,959
BlocPro Limited		1,406,250	-
		<b>11,440,209</b>	<b>10,033,959</b>
<b>11.00 SUNDRY CREDITORS:</b>	<b>Tk. 1,780,817</b>		
The break up of the above amount is as under :		<b>30 September, 2025</b>	<b>30 June, 2025</b>
Kaltimex Bangladesh		1,743,750	-
Provident Fund Payable		(8,500)	111,591
Share Money Deposit Refundable		35,765	35,765
Tax Deducted at Source (TDS) from salary ,suppliers, office rent etc.		9,802	9,266
		<b>1,780,817</b>	<b>156,622</b>



<b>12.00 ACCRUED EXPENSES:</b>	<b>Tk.</b>	<b>4,181,076</b>		
The break up of the above amount is as under :			<b>30 September, 2025</b>	<b>30 June, 2025</b>
Salary & Remuneration			2,644,920	2,645,870
Employees Fringe Benefits (Note-12.01)			961,156	924,633
Audit Fees			575,000	575,000
			<b>4,181,076</b>	<b>4,145,503</b>
<b>12.01 Employees Fringe Benefits</b>	<b>Tk.</b>	<b>961,156</b>		
The break up of the above amount is as under :			<b>30 September, 2025</b>	<b>30 June, 2025</b>
Opening Balance			924,633	1,497,209
Payable During the period			521,869	2,050,888
<b>Total</b>			<b>1,446,502</b>	<b>3,548,097</b>
Less: Disburse during the period			-	946,221
			<b>1,446,502</b>	<b>2,601,876</b>
Less: Transfer to Gratuity A/C During the Period			485,346	1,677,243
			<b>961,156</b>	<b>924,633</b>
<b>13.00 Workers Profit Participation and Welfare Fund</b>	<b>Tk.</b>	<b>2,546,937</b>		
The break up of the above amount is as under :			<b>30 September, 2025</b>	<b>30 June, 2025</b>
Opening Balance			9,560,201	8,221,824
Add: Made during the period			419,378	1,471,537
<b>Total</b>			<b>9,979,579</b>	<b>9,693,361</b>
Less: Disburse During the Period			<b>7,432,642</b>	<b>133,160</b>
Participation Fund			-	-
Welfare Fund for Employee			7,432,642	133,160
			<b>2,546,937</b>	<b>9,560,201</b>
<b>14.00 UNCLAIMED DIVIDEND ACCOUNT:</b>	<b>Tk.</b>	<b>1,082,825</b>		
The break up of the above amount is as under :			<b>30 September, 2025</b>	<b>30 June, 2025</b>
Opening			1,082,825	1,932,822
			<b>1,082,825</b>	<b>1,932,822</b>
Less: Paid During the Period			-	(849,997)
			<b>1,082,825</b>	<b>1,082,825</b>
<b>15.00 PROVISION FOR TAX</b>	<b>Tk.</b>	<b>63,519,713</b>		
The break up of the above amount is as under :			<b>30 September, 2025</b>	<b>30 June, 2025</b>
Provision for Tax at the Opening			58,598,126	40,261,316
Add: During the Year				
On Interest Earned from SND, MMSA & FDR			4,921,587	17,722,697
On Cash Dividend			-	614,112
			<b>63,519,713</b>	<b>58,598,126</b>
<b>16.00 NET ASSET VALUE PER SHARE (NAV)</b>	<b>Tk.</b>	<b>20.36</b>		
The break up of the above amount is as under :			<b>30 September, 2025</b>	<b>30 June, 2025</b>
Total Assets			2,157,197,538	2,147,474,841
Less: Total Liabilities			84,551,577	83,577,235
(a) Net Assets			<b>2,072,645,961</b>	<b>2,063,897,606</b>
(b) Number of Ordinary Shares outstanding at the period ended 31 March 2025			101,803,548	101,803,548
(c) Net Asset Value Per Share (NAV) [a/b]			<b>20.36</b>	<b>20.27</b>





**17.00 TURNOVER: Tk.**

Tk.

The break up of the above amount is as under :

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
-	-

**Rental & Energy Sold\***

\*Turnover became null that due to expiration of power purchase agreement with BPDB from 17th June 2023. All of our Power Generation units are in stopped position since then..

**18.00 COST OF ENERGY SOLD:**

Tk. 8,572,051

The break up of the above amount is as under :

Consumed Gas Bill Surcharges\*\*  
Direct Expenses (Note-18.01)

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
-	-
8,572,051	7,563,568
<b>8,572,051</b>	<b>7,563,568</b>

**18.01 Direct Expenses:**

Tk. 8,572,051

The break up of the above amount is as under :

Lubricants Consumed (Note-20.01.1)  
Salary & Allowances  
Operating Expenses-Bogra Plant  
Depreciation Expenses  
Daily Labour Wages  
Machinery Maint. for Engin non Operational

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
1,033,155	-
2,369,790	2,408,895
579,154	481,166
1,371,452	1,517,838
-	-
3,218,500	3,155,669
<b>8,572,051</b>	<b>7,563,568</b>

**18.01.1 Lubricant:**

Tk. 1,033,155

The break up of the above amount is as under :

Opening Stock  
Add: Purchases  
Less: Closing Stock

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
1,033,155	1,033,155
-	-
1,033,155	1,033,155
-	1,033,155
<b>1,033,155</b>	<b>-</b>

**18.01.2 Spare Parts : General**

Tk.

The break up of the above amount is as under :

Opening Stock  
Add: Purchase  
Less: Closing Stock

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
3,022,246	3,022,246
-	-
3,022,246	3,022,246
3,022,246	3,022,246
<b>-</b>	<b>-</b>





18.01.3 Spare Parts : E-70

Tk.

The break up of the above amount is as under :

Opening Stock

Add: Purchase

Less: Closing Stock

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
40,854,752	40,854,752
-	-
40,854,752	40,854,752
40,854,752	40,854,752
-	-

19.00 ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES:

Tk. 4,494,734

The break up of the above amount is as under :

Administrative Expenses (19.01)

Financial Expenses (19.02)

Other Expenses (19.03)

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
2,840,313	2,429,352
504,595	544,632
1,149,826	1,312,964
4,494,734	4,286,947

19.01 Administrative Expenses:

Tk. 2,840,313

The break up of the above amount is as under :

Salary & Allowances

Employees Benefits (Note-19.01.01)

Contribution for PF

Electric Bill

Office Maintenance

WASA Bill/Fresh Water

Depreciation Expenses

Miscellaneous Expenses

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
1,701,710	1,619,080
521,869	516,283
237,928	176,129
115,177	59,463
13,110	15,180
27,321	20,125
13,853	15,332
209,345	7,760
2,840,313	2,429,352

19.01.01 Employees Fringe Benefits:

Tk. 521,869

The break up of the above amount is as under :

Annual Leave

Gratuity

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
186,453	185,299
335,416	330,984
521,869	516,283

19.02 Financial Expenses :

Tk. 504,595

The break up of the above amount is as under :

Bank Charges

Bank Guarantee Commission

1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
12,404	52,442
492,191	492,190
504,595	544,632



19.03 **Other Expenses :**

Tk. 1,149,826

The break up of the above amount is as under :

	1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
Fuel Expenses for Car	204,000	216,660
Repair, Maintenance & Registration Expenses for Car	79,390	66,333
Telephone & Mobile Expenses	22,509	19,479
Traveling & Conveyance Exepenses	27,535	12,330
Courier Service Expenses	1,058	1,115
Painting Work	69,827	-
Entertainment	37,661	2,800
Entertainment & Fooding for Staff	79,187	56,710
Insurance Premium Expenses	20,725	20,725
Internet Line Expenses	51,885	51,885
Printing & Stationery	-	74,504
Professional and Membership Expenses	115,000	373,750
Renewal & Registration Expenses	221,530	337,605
Other Operational Expenses	41,760	28,710
Utility Bills/Service Charges	177,759	50,358
	<b>1,149,826</b>	<b>1,312,964</b>

20.00 **OTHER INCOME**

Tk. 21,873,722

The break up of the above amount is as under :

	1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
Interest on SND, MMSA & FDR Account*	21,873,722	19,955,625
Cash Divident on Investment	-	927,599
	<b>21,873,722</b>	<b>20,883,224</b>

21.00 **INCOME TAX EXPENSES:**

Tk. 4,921,587

The break up of the above amount is as under :

	1 JULY TO 30 SEPTEMBER, 2025	1 JULY TO 30 SEPTEMBER, 2024
a) Non-Operative Income	21,873,722	20,883,224
b) Current Period Tax Rate on Other Income	22.50%	22.50%
c) Current Period Tax Rate on Marketable Securities	10.00%	10.00%
d) Current Period Tax Rate on Cash Dividend	20.00%	20.00%
Current Period Tax on Other Income	4,921,587	4,490,016
Current Period Tax on Cash Dividend	-	185,520
<b>Current Period Tax (a x b)</b>	<b>4,921,587</b>	<b>4,675,535</b>



22.00

**RECONCILLATION OF CASH FLOW FROM OPERATING ACTIVITIES USING INDIRECT METHOD WITH CASH FLOW FROM  
OPERATING ACTIVITIES USING DIRECT METHOD**

**FOR THE PERIOD FROM 01 JULY TO 30 SEPTEMBER 2025**

	<b>1 JULY TO 30 SEPTEMBER 2025</b>	<b>1 JULY TO 30 SEPTEMBER 2024</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) Before Tax	8,387,559	9,032,708
Adjustment for; Depreciation	1,385,305	1,533,170
<b>OPERATING PROFIT /(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	<b>9,772,864</b>	<b>10,565,878</b>
<b>Changes in Working Capital:</b>		
<b>Adjustments for (increase)/decrease in Operating Assets:</b>		
Inventories	1,033,155	-
Advance, Deposit & Prepayments	(4,260,848)	(6,772,514)
<b>Adjustments for (increase)/decrease in Liabilities:</b>		
Accounts Payable	1,406,250	-
Sundry Creditors	1,624,195	607,672
Accrued Expenses	35,573	25,794
Workers Profit Participation and Welfare Fund	(7,013,264)	(30,000)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2,597,925</b>	<b>4,396,829</b>
<b>OPERATING CASH FLOWS PER SHARE</b>	<b>0.03</b>	<b>0.04</b>

**23.00 Notes to the Cash Flows**

The break up of the above amount is as under :

**23.01 Collections from Turnover and Others Income Tk.21,873,722**

	<b>1 JULY TO 30 SEPTEMBER 2025</b>	<b>1 JULY TO 30 SEPTEMBER 2024</b>
Turnover during the Period		
Add: Other Income	21,873,722	20,883,224
Add: Accounts Receivable (Last Year Closing Balance)	30,429,239	30,429,239
Less: Accounts Receivable (This Year Closing Balance)	(30,429,239)	(30,429,239)
<b>Collections from Turnover and Others Income</b>	<b>21,873,722</b>	<b>20,883,224</b>





	1 JULY TO 30 SEPTEMBER 2025	1 JULY TO 30 SEPTEMBER 2024
<b>23.02 Payment for Cost and Expenses Tk.-14,396,781</b>		
Cost of Energy Sold	(7,200,599)	-
Machinery Maintenance	-	(7,563,568)
Administrative and Advance, Deposits Prepayments	(1,440,434)	(2,920,051)
Other Expenses	(1,149,826)	(1,312,964)
Employees Fringe Benefits and WPPF	(4,605,922)	-
<b>Payment for Cost and Expenses</b>	<b>(14,396,781)</b>	<b>(11,796,583)</b>
<b>23.04 Income Tax Deducted at Source Tk.-4,374,421</b>		
Tax Deducted at Source on Energy Payment	(4,374,421)	(4,145,179)
Tax Deducted at Source on FDR and SND Accounts	(4,374,421)	(4,145,179)
<b>Income Tax Deducted at Source</b>	<b>(4,374,421)</b>	<b>(4,145,179)</b>
<b>23.05 Acquisition of Property, Plant and Equipments Tk.0</b>		
Written down Assets value as at the Beginning of the Period	1,949,751,200	1,949,751,200
Less: Written down Assets value at the end of the Period	(982,985,210)	(988,970,024)
Less: Accumulative Depreciation on 31st December 2023	(966,765,990)	(960,781,176)
<b>Acquisition of Property, Plant and Equipment's</b>	<b>-</b>	<b>-</b>
<b>23.06 Investment in FDR Tk.-2,219,121</b>		
FDR value as at the Beginning of the Period	684,628,421	653,938,491
Less: FDR value at the end of the Period	(686,847,542)	(658,901,024)
<b>Investment in FDR</b>	<b>(2,219,121)</b>	<b>(4,962,533)</b>
<b>23.09 Dividend/Fraction Share Dividend Paid Tk.0</b>		
Cash Dividend Paid During the Period	-	(5,717)
<b>Dividend/Fraction Share Dividend Paid</b>	<b>-</b>	<b>(5,717)</b>



# GBB POWER LIMITED

## SCHEDULE OF FIXED ASSETS AS AT 30 SEPTEMBER 2025

Annexure-01

Particulars	Cost		Rate	Depreciation			Written down value as on 30 September 2025
	Balance as at 01 JULY 2025	Additions during the Period		Balance as at 01 JULY 2025	During the Period	Total as on 30 September 2025	
Building & Premises	198,493,976	-	2.50%	83,095,439	719,265	83,814,704	114,679,272
Plant & Machinery	1,386,199,689	-	0%	682,411,761	-	682,411,761	703,787,928
Tools & Equipment	284,533,183	-	0%	143,862,572	-	143,862,572	140,670,611
Furniture & Fixtures	11,633,037	-	20%	7,059,012	228,075	7,287,087	4,345,950
Office Equipment	6,061,463	-	20%	4,697,469	68,013	4,765,482	1,295,981
Office Car	27,657,556	-	20%	23,997,075	182,523	24,179,597	3,477,959
Fabrication Work	33,516,873	-	5%	18,642,152	185,425	18,827,577	14,689,296
Shuttering Materials	1,655,423	-	20%	1,615,206	2,005	1,617,211	38,212
<b>Total</b>	<b>1,949,751,200</b>	<b>-</b>		<b>965,380,685</b>	<b>1,385,305</b>	<b>966,765,990</b>	<b>982,985,210</b>
<b>Balance as on 30 June 2024</b>	<b>1,949,751,200</b>	<b>-</b>		<b>959,248,006</b>	<b>6,132,678</b>	<b>965,380,685</b>	<b>984,370,515</b>

Allocation of Depreciation :		Amount in TK.
Charged to Production		1,371,452
Charged to Administration		13,853
<b>Total</b>		<b>1,385,305</b>

