

# FINANCIAL STATEMENT (UN-AUDITED)

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

of

# **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
NET ASSETS :		- The second of	
Non-Current Assets		982,985,210	984,370,515
Property Plant & Equipments	01	982,985,210	984,370,515
Investment at Cost	02	168,682,599	163,400,215
Current Assets, Loan & Advances		1,005,529,729	999,704,111
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
Total Assets	<del>-</del>	2,157,197,538	2,147,474,841
EQUITY & LIABILITIES:	-	52	
Shareholders' Equity		2,072,645,961	2,063,897,606
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
Current Liabilities and Provisions		84,551,577	83,577,235
Accounts Payable	10	11,440,209	10,033,959
undry Creditors	11	1,780,817	156,622
Accrued Expenses	12	4,181,076	4,145,503
Norkers Profit Participation and Welfare Fund	13	2,546,937	9,560,201
Inclaimed Dividend Account	14	1,082,825	1,082,825
Provision for Tax	15	63,519,713	58,598,126
Fotal Equity & Liabilities	_	2,157,197,538	2,147,474,841
Net Assets Value (NAV) Per-Share	16	20.36	20.27
		34	
masse	m. In		Mons
Managing Director	Directo	r:	Chairman

**Managing Director** 

Chief Financial Officer

Director

Chairman

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

		4	(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)	
GROSS PROFIT		(8,572,051)	(7,563,568)	
ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES	19	(4,494,734)	(4,286,947)	
NET PROFIT BEFORE OTHER INCOME & TAX		(13,066,785)	(11,850,515)	
OTHER INCOME	20	21,873,722	20,883,224	
REALIZED LOSS/GAIN ON MARKETABLE SECURITIES		2		
NET PROFIT BEFORE CHARGING INCOME TAX		8,806,937	9,032,708	
CONTRIBUTION TO WPP & WELFARE FUND	; <u>-</u> -	(419,378)		
NET PROFIT BEFORE INCOME TAX AFTER W.P.P. & W.F		8,387,559	9,032,708	
Income Tax Expenses	21	(4,921,587)	(4,675,535)	
NET PROFIT AFTER TAX	=	3,465,971	4,357,173	
Earnings Per Share - EPS	_	0.03	0.04	
Managing Director	m. =	irector	Shall Chairman	

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Chief Financial Officer

Company Secretary

### **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
Cash Flows from Operating Activities			
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)
		2,597,925	4,396,829
Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment	23.05	-	-
Investment in FDR	23.06	(2,219,121)	(4,962,533)
		(2,219,121)	(4,962,533)
Cash Flows from Financing Activities		•	
Dividend/Fraction Share Dividend Paid	23.09	2	(5,717)
		•	(5,717)
Increase in Cash and Cash Equivalent		378,804	(571,421)
Cash and Cash Equivalents at Opening		7,542,316	17,913,485
Cash and Cash Equivalents at Closing		7,921,120	17,342,063
Net Operating Cash Flow Per Share		0.03	0.04
Note: 22.00 Page-13			

Managing Director

Chief Financial Officer

n. In Director

Chairman

Company Secretary

### **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	.m.	.7	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

**Company Secretary** 

Date: Dhaka, 10 November, 2025

# 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	- a	
	The figures have been arrived at as under:			30 September, 2025	30 June, 2025
	Cost as per last account			1,949,751,200	1,949,751,200
	Add : Additions during the period			•	
				1,949,751,200	1,949,751,200
	Less : Accumulated Depreciation			966,765,990	965,380,685
	Written down value			982,985,210	984,370,515
	Details have been shown in Annexure-'01'				
02.00	INVESTMENT:	Tk.	168,682,599	95	1
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Paidup Capital - GBB Tea Estate Ltd. (Note:02.01)			119,900,000	119,900,000
	Marketable Securities (Note:02.02)			48,782,599	43,500,215
02.01	Deidus Casital CDD Tax Fatata India	-,	110 000 000	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 :			30 September, 2025	30 June, 2025
	Opening Balance New Share Purchase			119,900,000	119,900,000
	New Share Fulchase			119,900,000	119,900,000
02.02	Marketable Securities	Tk.	48,782,599	30 September, 2025	30 June, 2025
02.02	Marketable Securities  The above balances are made up as follows:	Tk.	48,782,599	30 September, 2025	30 June, 2025
02.02		Tk.	48,782,599	30 September, 2025 43,500,215	<b>30 June, 2025</b> 50,923,401
02.02	The above balances are made up as follows:	Tk.	48,782,599		
02.02	The above balances are made up as follows:  Balance at 01 July	Tk.	48,782,599	43,500,215	50,923,401
	The above balances are made up as follows:  Balance at 01 July	Tk.	48,782,599 (5,282,384)	43,500,215 5,282,384 48,782,599	50,923,401 (7,423,186)
	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:			43,500,215 5,282,384 48,782,599 30 September, 2025	50,923,401 (7,423,186) 43,500,215 30 June, 2025
	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)			43,500,215 5,282,384 48,782,599	50,923,401 (7,423,186) 43,500,215
	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period			43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840
	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period  Unrealise Loss Charged up to Beginning of the period			43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456 81,640,840	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840 74,217,654
02.02.01	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period  Unrealise Loss Charged up to Beginning of the period  Unrealise Loss during the period	Tk.	(5,282,384)	43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456 81,640,840	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840 74,217,654
02.02.01	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period Unrealise Loss Charged up to Beginning of the period Unrealise Loss during the period  INVENTORIES:	Tk.	(5,282,384)	43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456 81,640,840 (5,282,384)	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840 74,217,654 7,423,186
02.02.01	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period  Unrealise Loss Charged up to Beginning of the period  Unrealise Loss during the period  INVENTORIES:  The break up of the above amount is as under:	Tk.	(5,282,384)	43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456 81,640,840 (5,282,384)	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840 74,217,654 7,423,186
02.02.01	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period  Unrealise Loss Charged up to Beginning of the period  Unrealise Loss during the period  INVENTORIES:  The break up of the above amount is as under:  Stock of Spare Parts for General	Tk.	(5,282,384)	43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456 81,640,840 (5,282,384) 30 September, 2025	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840 74,217,654 7,423,186 30 June, 2025 3,022,246
02.02.01	The above balances are made up as follows:  Balance at 01 July  Less: Unrealize Loss on Fair Valuation (Note:02.02.01)  Unrealise Gain/Loss:  Unrealise Loss Create at the end of the period  Unrealise Loss Charged up to Beginning of the period  Unrealise Loss during the period  INVENTORIES:  The break up of the above amount is as under:  Stock of Spare Parts for General  Stock of Spare Parts for E-70	Tk.	(5,282,384)	43,500,215 5,282,384 48,782,599 30 September, 2025 76,358,456 81,640,840 (5,282,384) 30 September, 2025	50,923,401 (7,423,186) 43,500,215 30 June, 2025 81,640,840 74,217,654 7,423,186 30 June, 2025 3,022,246 40,854,752



04.00	ACCOUNTS RECEIVABLE:	Tk.	30,429,239		
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Bangladesh Power Development Board			30,429,239	30,429,239
				30,429,239	30,429,239
05.00	ADVANCE, DEPOSIT & PREPAYMENTS:	Tk.	236,454,830		
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Central Depository Bangladesh Limited			500,000	500,000
	Other Advances (Note-05.01)			386,757	500,330
	Bank Gurantee Margin (Bank Asia Ltd)			1,783,298	1,783,298
	Tax Deducted at Source on Other Income (Note:05.02)			41,649,227	37,274,806
	Tax Deducted at Source on Energy Payment (Note:05.03	3)		182,751,850	182,751,850
	Refundable Income Tax (Note:05.04)			9,383,698	9,383,698
				236,454,830	232,193,983
05.01	Other Advances:	Tk.	386,757		
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Advance Rent (Office Car Parking)			334,080	375,840
	Advance to Staff (Against Office Work)			177	575,640
	Advance to Staff (Against Salary)			52,500	88,750
	Kaltimex Energy BD Pvt Ltd.		8		35,740
				386,757	500,330
05.02	TAX DEDUCTED AT SOURCE ON OTHER INCOME	Tk.	41,649,227		
	The break up of the above amount is as under:			30 September, 2025	30 June, 2025
	Opening Balance			37,274,806	20,935,504
	Add. TDS On SND, MMSA & FDR Interest			4,374,421	16,339,302
				41,649,227	37,274,806
05.03	TAX DEDUCTED AT SOURCE ON ENERGY PAYMENT	Tk.	182,751,850		10
	The break up of the above amount is as under:			30 September, 2025	30 June, 2025
	Opening Balance		a	182,751,850	182,751,850
	Opening Balance				
				182,751,850	182,751,850
05.04	Refundable Income Tax	Tk.	9,383,698		
	The break up of the above amount is as under:		×	30 September, 2025	30 June, 2025
36	Opening Balance			9,383,698	9,383,698
-			e i	9,383,698	9,383,698



The break up of the above amount is as under:  Bank Asia Ltd., Dhammondi Branch iDLC Finance Ltd.  CASH AND CASH EQUIVALENTS:  The break up of the above amount is as under:  Cash in Hand at Head Office Cash in Hand at Head Off			<u></u>	(0/ 0/7 5/2		
### Bank Asia Ltd., Johannondi Branch (1)	06.00	Investment in Fixed Deposit at Bank:	Tk.	686,847,542		201 2025
Bank Asia Ltd. J. Characterists:  Tk. 7,921,120  CASH AND CASH EQUIVALENTS: The break up of the above amount is as under:  Cash in Hand at Head Offlice Cash in Hand at Branch Office Cash in Hand at Head Office Cash in Hand at Head Office Cash in Hand at Branch Office Cash in Hand at Head Office Cash in Hand Cash in Han		The break up of the above amount is as under:			30 September, 2025	AND THE STATE OF T
IDLC Finance Ltd.   686,847,542   584,628,421   584,628,		Rank Asia Ltd. Dhanmondi Branch				그 보기 10개에 그러지 않아다니다.
07.00 CASH AND CASH EQUIVALENTS: Tk. 7,921,120  The break up of the above amount is as under: 30 September, 2025 30 June, 2025  Cash in Hand at Head Office 2326,775 7,921,120 7,451,898 7,222,019 7,921,120 7,542,316  07.01 CASH AT BANKS: Tk. 7,451,898  The break up of the above amount is as under: 30 September, 2025 30 June, 2025  Bank Asia Ltd. A/C 02136000275 6,019,648 1,301,202 3,765 35,765 8,765						
The break up of the above amount is as under:  Cash in Hand at Head Office Cash in Hand at Branch Office Cash at Banks (Note-07.01)  CASH AT BANKs:  Tk. 7,451,898  The break up of the above amount is as under:  Bank Asia Ltd. A/C 02136000275 Bank Asia Ltd. A/C 02136000275 Bank Asia Ltd. A/C 02136000275 Bank Asia Ltd. A/C 021360000275 Bank Asia Ltd. A/C 021360000275 Bank Asia Ltd. A/C 0213600000022 Bank Bank Ltd. 1501201917699002 Shahjalal Islami Bank Ltd. A/C 4021240073570622 Dragon Securities Ltd. 28999 BO A/C # 1203180052163888  OB.00 SHARE CAPITAL Tk. 1,018,035,480 The break up of the above amount is as under:  101,803,548 Ordinary Shares of Taka 10 each  The break up of the above amount is as under:  Opening Balance  ACCOUNTS PAYABLE The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 1,780,817 The break up of the above amount is as under:  The break up of the above amount is as under:  Opening Balance  ACCOUNTS PAYABLE The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 1,780,817 The break up of the above amount is as under:  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 1,780,817 The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 1,780,817 The break up of the above amount is as under:  Tk. 1,780,817 The break up of the above amount is as under:  The break up of the above amount is as under:  Tk. 1,780,817 The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  Tk. 1,780,817 The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:				3	686,847,542	684,628,421
The break up of the above amount is as under:  Cash in Hand at Head Office Cash in Hand at Branch Office Cash in Hand at Branch Office Cash at Banks (Note-07.01)  CASH AT BANKS:  Tk. 7,451,898  The break up of the above amount is as under:  Bank Asia Ltd. A/C 02136000275 Shahjalal Islami Bank Ltd. A/C 400312400000022 Dragon Securities Ltd. Bo A/C# 1203180052153888  The break up of the above amount is as under:  101,803,548 Ordinary Shares of Taka 10 each  102,803,548 Ordinary Shares of Taka 10 each  103 September, 2025  104,803,548 Ordinary Shares of Taka 10 each  105,803,548 Ordinary Shares of Taka 10 each  106,803 SHARE PREMIUM  The break up of the above amount is as under:  107,803,548 Ordinary Shares of Taka 10 each  108,803,548 Ordinary Shares of Taka 10 each  109,00 SHARE PREMIUM  The break up of the above amount is as under:  109,00 SHARE PREMIUM  The break up of the above amount is as under:  101,803,548 Ordinary Shares of Taka 10 each  102,803,548 Ordinary Shares of Taka 10 each  103 September, 2025  30 June, 2025  30 June, 2025  104,803,548 Ordinary Shares of Taka 10 each  105,803,548 Ordinary Shares of Taka 10 each  106,803,548 Ordinary Shares of Taka 10 each  107,803,548 Ordinary Shares of Taka 10 each  108,803,548 Ordinary Shares of Taka 10 each  109,803,548 Ordinary Shares of Taka 10 each  101,803,548	07.00	CASH AND CASH EQUIVALENTS:	Tk.	7,921,120		
Cash in Hand at Head Office Cash in Hand at Branch Office Cash at Banks (Note-07.01)  CASH AT BANKs:  Tk. 7,451,898  The break up of the above amount is as under:  Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. 1501201917699002 Shahjalal Islami Bank Ltd. A/C 302136000022 Dragon Securities Ltd. 80 A/c# 1202140073570622 Sharp Securities Ltd. 80 A/c# 1202140073570622 Sharp Securities Ltd. 28999 BO A/c# 1203180052163888  SHARE CAPITAL The break up of the above amount is as under:  101,803,548 Ordinary Shares of Taka 10 each  Tk. 1,018,035,480  30 September, 2025  30 June, 2025  30 June, 2025  30 June, 2025  31 June, 2025  32 June, 2025  33 June, 2025  34 June, 2025  35 June, 2025  36 June, 2025  37 June, 2025  38 June, 2025  39 June, 2025  30 June, 2025  31 June, 2025  32 June, 2025  33 June, 2025  34 June, 2025  35 June, 2025  36 June, 2025  37 June, 2025  38 June, 2025  39 June, 2025  30 June, 2025  31 June, 2025  30 June, 2025  30 June, 2025  30 June, 2025  30 June, 2025  31 June, 2025  30 June, 2025  31 June, 2025  31 June, 2025  32 June, 2025  33 June, 2025  34 June, 2025  35 June, 2025  36 June, 2025  37 June, 2025  30 June, 2025  31 June, 2025  31 June, 2025  32 June, 2025  33 June, 2025  34 June, 2025  35 June, 2025  36 June, 2025  37 June, 2025  38 June, 2025  39 June, 2025  30 Jun		The break up of the above amount is as under :			30 September, 2025	30 June, 2025
Cash in Hand at Branch Office Cash at Banks (Note-07.01) CASH AT BANKs: Tk. 7,451,898 7,252,019 7,921,120 7,542,316  7,451,898 7,451,898 7,451,898 The break up of the above amount is as under:  Bank Asia Ltd. A/C 02136000275 Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 20136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 20136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 20136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 20136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 20136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. Is (Or 2013600000000000000000000000000000000000					232,447	108,762
Cash at Banks (Note-07.01)					236,775	
07.01   CASH AT BANKs:   Tk.   7,451,898   Tk.   7,3775   Tk.   7,3775   Tk.   7,3775   Tk.   7,3775   Tk.   7,3775   Tk.   7,3775   Tk.   7,220,193   Tk.   7,222,019   Tk.					7,451,898	7,222,019
The break up of the above amount is as under:  Bank Asia Ltd. A/C 02136000275 Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. 10210917699002 Shahjalal Islami Bank Ltd. A/C.400312400000022 Dragon Securities Ltd. BO A/C #1 1202140073570622 Sharp Securities Ltd. BO A/C #1 1202140073570622 Sharp Securities Ltd. BO A/C #1 1202140073570622 The break up of the above amount is as under: 101,803,548 Ordinary Shares of Taka 10 each The break up of the above amount is as under: 102,803,548 Ordinary Shares of Taka 10 each The break up of the above amount is as under: 1030 September, 2025 Opening Balance The break up of the above amount is as under: 1040 ACCOUNTS PAYABLE The break up of the above amount is as under: Pashchimanchal Gas Co. Ltd. BlocPro Limited The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited The break up of the above amount is as under:  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited The break up of the above amount is as under:  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited The break up of the above amount is as under:  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  The break up of the above amount is as under:  Th		Cash at Banks (Note-07.01)			7,921,120	7,542,316
Bank Asia Ltd. A/C 02136000275   6,019,648   5,392,581   8	07.01	CASH AT BANKs:	Tk.	7,451,898		
Bank Asia Ltd. A/C 02136000275 Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend BRAC Bank Ltd. 1501201917699002 Shahjalal Islami Bank Ltd. A/C 400312400000022 Pragon Securities Ltd. 80 A/c# 1202140073570622 Sharp Securities Ltd. 80 A/c# 1202140073570622 Sharp Securities Ltd. 80 A/c# 1202140073570622 Sharp Securities Ltd. 80 A/c# 1203180052163888  7,215,17 21,517 7,25,177 7,27,25 7,27,20 7,27,		The break up of the above amount is as under:			30 September, 2025	30 June, 2025
Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend BAC Bank Ltd -150(1201917699002 Shahjalal Islami Bank Ltd. A/C 120140073570622 Shahjalal Islami Bank Ltd. A/C 120140073570622 Sharp Securities Ltd. 80 A/c# 1202140073570622 Sharp Securities Ltd. 28999 BO A/C # 1203180052163888  7,451,898 7,222,019  08.00 SHARE CAPITAL The break up of the above amount is as under: 101,803,548 Ordinary Shares of Taka 10 each The break up of the above amount is as under: Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance The break up of the above amount is as under:  Opening Balance  The break up of the above amount is as under:  Opening Balance  The break up of the above amount is as under:  Opening Balance  The break up of the above amount is as under:  Opening Balance  The break up of the above amount is as under:  Opening Balance  Openi					6.019.648	5,392,581
Bank Asia Ltd. AfC 01501201917699002 Shahjalal Islami Bank Ltd. AfC:400312400000022 Shahjalal Islami Bank Ltd. AfC:400312400000002 Shahjalal Islami Bank Ltd. AfC:400312400000002 Sharpgon Securities Ltd. BO A/c# 1202140073570622 Sharp Securities Ltd. 28999 BO A/C# 1203180052163888  8 7,222,019  8 8 7,222,019  8 8 7,222,019  8 9		Bank Asia Ltd. A/C 02136000275	ividend	i		1,301,374
Shahjalal Islami Bank Ltd., A/C:400312400000022		Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock D	Mucha			35,765
Dragon Securities Ltd. BO A/c# 1202140073570622 Sharp Securities Ltd. 28999 BO A/C # 1203180052163888  7,451,898  7,222,019  7,451,898  7,451,898  7,222,019  7,451,898  7,222,019  7,451,898  7,222,019  7,451,898  7,222,019  7,451,898  7,222,019  7,451,898  7,222,019  7,451,898  7,222,019  30 September, 2025  1,018,035,480		BRAC Bank Ltd-1501201917699002			73,725	470,740
Sharp Securities Ltd. 28999 BO A/C # 1203180052163888   7,451,898   7,222,019		Program Socurities Ltd. 80 A/c# 1202140073570622			42	42
08.00 SHARE CAPITAL The break up of the above amount is as under: 101,803,548 Ordinary Shares of Taka 10 each  101,803,548 Ordinary Shares of Taka 10 each  Tk. 866,550,000 The break up of the above amount is as under:  Opening Balance  ACCOUNTS PAYABLE The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 11,440,209 The break up of the above amount is as under:  Dashchimanchal Gas Co. Ltd. BlocPro Limited  SUNDRY CREDITORS: Tk. 1,780,817 The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary, suppliers, office rent etc.  Tk. 1,018,035,480 1,018,03		Sharp Securities Ltd. 28999 BO A/C# 1203180052163888			21,517	
The break up of the above amount is as under:  101,803,548 Ordinary Shares of Taka 10 each  1,018,035,480  1,01		Sharp Securities Etal 20000 00 14			7,451,898	7,222,019
The break up of the above amount is as under:  101,803,548 Ordinary Shares of Taka 10 each  1,018,035,480  1,01	08.00	SHARE CAPITAL	Tk.	1,018,035,480		
101,803,548 Ordinary Shares of Taka 10 each  1,018,035,480  10,018,035,480  10,018,018,018  10,018,018,018  10,018,018,018  10,018,018,018  10,018,018		The break up of the above amount is as under :			30 September, 2025	
The Break up of the above amount is as under:       The break up of the above amount is as under:       30 September, 2025       30 June, 2025         10.00       ACCOUNTS PAYABLE       Tk.       11,440,209       30 September, 2025       30 June, 2025         Pashchimanchal Gas Co. Ltd.       10,033,959		101 803 548 Ordinary Shares of Taka 10 each			1,018,035,480	- The second second second second
The break up of the above amount is as under :  Opening Balance  ACCOUNTS PAYABLE  The break up of the above amount is as under :  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 11,440,209  11,00 SUNDRY CREDITORS:  The break up of the above amount is as under :  Tk. 1,780,817  The break up of the above amount is as under :  Tk. 1,780,817  Tk. 1,780,817  Tk. 1,780,817  Tk. 1,780,817  Tk. 1,780,817  Tk. 1,780,817  The break up of the above amount is as under :  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary suppliers, office rent etc.  Tax Deducted at Source (TDS) from salary suppliers, office rent etc.  30 September, 2025  30 June, 2025  30 June, 2025  30 June, 2025		101,000,000			1,018,035,480	1,018,035,480
The break up of the above amount is as under:  Opening Balance  866,550,000 10,033,950 11,440,209 10,033,950 11,440,209 10,033,950 11,440,209 10,033,950 11,500 866,550,000 11,500 11,500 866,550,000 11,500 11,500 866,550,000 11,500 11,500 866,550,000 11,500 11,500 866,550,000 11,500 11	09.00	SHARE PREMIUM	Tk.	866,550,000		2025
Opening Balance 866,550,000 866,550,000  10.00 ACCOUNTS PAYABLE Tk. 11,440,209  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited 10,033,959 10,033,959 1,406,250 11,440,209 10,033,959 10,033		The break up of the above amount is as under:			30 September, 2025	
10.00 ACCOUNTS PAYABLE  The break up of the above amount is as under:  Pashchimanchal Gas Co. Ltd. BlocPro Limited  11.00 SUNDRY CREDITORS:  The break up of the above amount is as under:  Tk. 1,780,817  The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary, suppliers, office rent etc.  Tk. 11,440,209  30 September, 2025  11,743,750  11,743,		Opening Balance				866,550,000
The break up of the above amount is as under :  Pashchimanchal Gas Co. Ltd. BlocPro Limited  Tk. 1,780,817  The break up of the above amount is as under :  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  30 September, 2025  10,033,95  1,740,250  11,740,209  10,033,95  1,780,817  30 September, 2025  30 June, 2025  30 June, 2025  30 June, 2025		opening states			866,550,000	866,550,000
Pashchimanchal Gas Co. Ltd. BlocPro Limited  11,0033,959 10,033,959 11,440,250 11,440,209 11,440,209 11,440,209 11,440,209 11,780,817  The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  10,033,959 10,033,959 11,440,209 11,440,209 10,033,95 11,440,209 10,033,95 11,500 11,500 111,5	10.00	ACCOUNTS PAYABLE	Tk.	11,440,209		
Pashchimanchal Gas Co. Ltd.  BlocPro Limited  1,406,250  11,440,209  10,033,95  11,00  SUNDRY CREDITORS:  Tk. 1,780,817  The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  1,406,250  11,440,209  10,033,95  30 June, 2025  30 June, 2025  30 June, 2025  31,743,750  (8,500) 111,50 35,765 35,765 35,765 35,765 35,765 35,765		The break up of the above amount is as under:			30 September, 2025	30 June, 2025
## 1,406,250 ## 1,406,250 ## 11,440,209 ## 10,033,95 ## 11,00 SUNDRY CREDITORS:  The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  1,406,250 ## 11,440,209 ## 10,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 11,033,95 ## 10,033,95 ## 11,033,95 ## 10,033,95 ## 10,033,95 ## 11,033,95 ## 10,033,95 ## 10,033,95 ## 11,		Pachchimanchal Gas Co. Ltd			10,033,959	10,033,959
11.00 SUNDRY CREDITORS:  Tk. 1,780,817  The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  11,440,209  30 September, 2025  30 June, 2025  (8,500) 111,59 35,765 35,765 35,765 9,802 9,20					1,406,250	97/
The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  30 September, 2025  1,743,750 (8,500) 111,59 35,765 35,765 35,765 9,802 9,20		BIOCHLO FILLIFED			11,440,209	10,033,959
The break up of the above amount is as under:  Kaltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  1,743,750 (8,500) 111,59 35,765 35,765 35,765 9,802 9,20	11.00	SUNDRY CREDITORS:	Tk.	1,780,817	1	
Raltimex Bangladesh (8,500) 111,59 Provident Fund Payable 35,765 35,76 Share Money Deposit Refundable 35,765 35,76 Tax Deducted at Source (TDS) from salary ,suppliers, office rent etc. 9,802 9,20	*	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
Raltimex Bangladesh Provident Fund Payable Share Money Deposit Refundable Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  (8,500) 111,59 35,765 35,765 9,802 9,20	100	o w			1,743,750	
Provident Fund Payable  Share Money Deposit Refundable  Tax Deducted at Source (TDS) from salary , suppliers, office rent etc.  35,765  35,765  35,765  35,765  9,802  9,802						111,59
Tax Deducted at Source (TDS) from salary , suppliers, office rent etc. 9,802 9,26						35,76
Tay Deducted at Source (105) from Salary , suppliers, office references		Share Money Deposit Refundable	rent o	tc		9,26
		Tax Deducted at Source (TDS) from salary ,suppliers, office	, rent e	No.	1,780,817	156,62



12.00	ACCRUED EXPENSES:	Tk.	4,181,076		
	The break up of the above amount is as under :		(5) (3)	30 September, 2025	30 June, 2025
	Salary & Remuneration			2,644,920	2,645,870
	Employees Fringe Benefits (Note-12.01)			961,156	924,633
	Audit Fees			575,000	575,000
				4,181,076	4,145,503
12.01	Employees Fringe Benefits	Tk.	961,156		
	The break up of the above amount is as under:			30 September, 2025	30 June, 2025
	Opening Balance			924,633	1,497,209
	Payable During the period			521,869	2,050,888
	Total Less: Disburse during the period			1,446,502	<b>3,548,097</b> 946,221
	253. Disburse during the period			1,446,502	2,601,876
	Less: Transfer to Gratuity A/C During the Period			485,346	1,677,243
	, , , , , , , , , , , , , , , , , , , ,			961,156	924,633
Waterranan				=======================================	324,033
13.00	Workers Profit Participation and Welfare Fund	Tk.	2,546,937		
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Opening Balance			9,560,201	8,221,824
	Add: Made during the period			419,378	1,471,537
	Total			9,979,579	9,693,361
	Less: Disburse During the Period			7,432,642	133,160
	Participation Fund Welfare Fund for Employee			7 422 642	122.160
	Wellare rulid for Employee		86	7,432,642 <b>2,546,937</b>	9,560,201
				2,340,937	9,360,201
14.00	UNCLAIMED DIVIDEND ACCOUNT:	Tk.	1,082,825		
	The break up of the above amount is as under :		÷	30 September, 2025	30 June, 2025
	Opening			1,082,825	1,932,822
				1,082,825	1,932,822
	Less: Paid During the Period		3		(849,997)
				1,082,825	1,082,825
15.00	PROVISION FOR TAX	Tk.	63,519,713		
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Provision for Tax at the Opening		10	58,598,126	40,261,316
	Add. <u>During the Year</u>				
	On Interest Earned from SND, MMSA & FDR			4,921,587	17,722,697
	On Cash Dividend				614,112
				63,519,713	58,598,126
16.00	NET ASSET VALUE PER SHARE (NAV)	Tk.	20.36	a .	
	The break up of the above amount is as under :			30 September, 2025	30 June, 2025
	Total Assets		-	2,157,197,538	2,147,474,841
35	Less: Total Liabilities		76	84,551,577	83,577,235
0.75	(a) Net Assets			2,072,645,961	2,063,897,606
	(b) Number of Ordinary Shares outstanding at the period 31 March 2025	ended		101,803,548	101,803,548
	(c) Net Asset Value Per Share (NAV) [a/b]			20.36	20.27



### 17.00 TURNOVER: 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 nill 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..

Tk.

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 8,572,051 7,563,568 7,**563,568** 

### 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	1 JULY TO
30 SEPTEMBER,	30 SEPTEMBER,
2025	2024
1,033,155	(#
2,369,790	2,408,895
579,154	481,166
1,371,452	1,517,838
1922	
3,218,500	3,155,669
8.572.051	7.563.568

### 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
24	1,033,155
1,033,155	

### 18.01.2 Spare Parts : General

The break up of the above amount is as under:

Opening Stock Add: Purchase

Less: Closing Stock

### Tk.

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
827	200



18.01.3	Spare Parts : E-70	Tk.	~		
				1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
				2025	2024
	Opening Stock			40,854,752	40,854,752
	Add: Purchase			=	
				40,854,752	40,854,752
	Less: Closing Stock			40,854,752	40,854,752
				-	-
19.00	ADMINISTRATIVE, FINANCIAL & OTHER				
	EXPENSES:				
	EAT ENGES.	Tk.	4,494,734		
				1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
				2025	2024
	Administrative Expenses (19.01)			2,840,313	2,429,352
	Financial Expenses (19.02)			504,595	544,632
	Other Expenses (19.03)			1,149,826	1,312,964
				4,494,734	4,286,947
19.01	Administrative Expenses:	Tk.	2,840,313		
12101	Administrative Daponocoi	2.11	-,0,	1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
	The great up of the above amount to as an are			2025	2024
	Salary & Allowances		4.0	1,701,710	1,619,080
	Employees Benefits (Note-19.01.01)		(i)	521,869	516,283
	Contribution for PF			237,928	176,129
	Electric Bill			115,177	59,463
	Office Maintenance			13,110	15,180
	WASA Bill/Fresh Water			27,321	20,125
	Depreciation Expenses			13,853	15,332
	Miscellaneous Expenses			209,345	7,760
	•			2,840,313	2,429,352
10.01.01	Employees Evinge Denefits	Th	521,869		
19.01.01	Employees Fringe Benefits:	Tk.	321,007	1 JULY TO	1 JULY TO
	The best of the share with a second s				30 SEPTEMBER,
	The break up of the above amount is as under:			30 SEPTEMBER,	
	A SPECIAL MICROSPOS			2025	2024
	Annual Leave			186,453	185,299 330,984
	Gratuity			335,416 <b>521,869</b>	516,283
				321,809	510,205
19.02	Financial Expenses :	Tk.	504,595		
	÷.			1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
				2025	2024
96	Bank Charges			12,404	52,442
	Bank Guarantee Commission			492,191 ·	492,190
				504,595	544,632
				The second secon	The second secon



19.03	Other Expenses :	Tk.	1,149,826		
17.03	Other Expenses .		1	1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
				2025	2024
	Fuel Expenses for Car			204,000	216,660
	Repair, Maintenance & Registration Expenses for Car			79,390	66,333
	Telephone & Mobile Expenses		2	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
	•			1,149,826	1,312,964
20.00	OTHER INCOME	Tk.	21,873,722		
20.00	OTHER INCOME	ı K.	21,075,722	1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
	The break up of the above amount is as under.			2025	2024
	Interest on CND MMCA & FDD Account*			21,873,722	19,955,625
	Interest on SND, MMSA & FDR Account*  Cash Divident on Investment		1/2	21,075,722	927,599
	Cash Divident on Investment			21,873,722	20,883,224
				21,070,722	
21.00	INCOME TAX EXPENSES:	Tk.	4,921,587		3 7 2 7 2
21.00				1 JULY TO	1 JULY TO
	The break up of the above amount is as under:			30 SEPTEMBER,	30 SEPTEMBER,
				2025	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			1001 505	185,520
	Current Period Tax (a x b)			4,921,587	4,675,535



23.00

23.01

# 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

	1 JULY TO 30 SEPTEMBER 2025	1 JULY TO 30 SEPTEMBER 2024
CASH FLOW FROM OPERATING ACTIVITIES	4	
Net Profit/(Loss) Before Tax	8,387,559	9,032,708
Adjustment for; Depreciation	1,385,305	1,533,170
OPERATING PROFIT /(LOSS) BEFORE WORKING CAPITAL CHANGES	9,772,864	10,565,878
Changes in Working Capital:		
Adjustments for (increase)/decrease in Operating Assets:		
Inventories	1,033,155	(12)
Advance, Deposit & Prepayments	(4,260,848)	(6,772,514
Adjustments for (increase)/decrease in Liabilities:		
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
NET CASH FLOW FROM OPERATING ACTIVITIES	2,597,925	4,396,829
OPERATING CASH FLOWS PER SHARE	0.03	0.04
Notes to the Cash Flows	1 JULY TO	1 JULY TO
The break up of the above amount is as under :	30 SEPTEMBER	30 SEPTEMBER
*	2025	2024
Collections from Turnover and Others Income Tk.21,873,722		
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



		1 JULY TO 30 SEPTEMBER 2025	1 JULY TO 30 SEPTEMBER 2024
23.02	Payment for Cost and Expenses Tk14,396,781		
	Cost of Energy Sold	(7,200,599)	(3)
	Machinery Maintenance	(44)	(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)	
	Payment for Cost and Expenses	(14,396,781)	(11,796,583)
22.04	Income Tax Deducted at Source Tk4,374,421		ii.
23.04		-	
	Tax Deducted at Source on Energy Payment Tax Deducted at Source on FDR and SND Accounts	(4,374,421)	(4,145,179)
	Income Tax Deducted at Source	(4,374,421)	(4,145,179)
23.05	Acquisition of Property, Plant and Equipments Tk.0		
	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)
	Acquisition of Property, Plant and Equipment's		
23.06	Investment in FDR Tk2,219,121	president material and the	550 000 101
	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)
	Investment in FDR	(2,219,121)	(4,962,533)
23.09	Dividend/Fraction Share Dividend Paid Tk.0		
	Cash Dividend Paid During the Period		(5,717)
	Dividend/Fraction Share Dividend Paid		(5,717)



# SCHEDULE OF FIXED ASSETS AS AT 30 SEPTEMBER 2025

Annexure-01

		Cost			*	Depreciation		
Particulars	Balance as at 01 JULY 2025	Additions during the Period	Total as on 30 September 2025	Rate	Balance as at 01 JULY 2025	During the Period	Total as on 30 September 2025	Written down value as on 30 September 2025
Building & Premises	198,493,976	13	198,493,976	2.50%	83,095,439	719,265	83,814,704	114,679,272
Plant & Machinery	1,386,199,689	3	1,386,199,689	%0	682,411,761		682,411,761	703,787,928
Tools & Equipment	284,533,183		284,533,183	%0	143,862,572	π	143,862,572	140,670,611
Furniture & Fixtures	11,633,037	,	11,633,037	70%	7,059,012	228,075	7,287,087	4,345,950
Office Equipment	6,061,463	20	6,061,463	20%	4,697,469	68,013	4,765,482	1,295,981
Office Cár	27,657,556	£:	27,657,556	20%	23,997,075	182,523	24,179,597	3,477,959
Fabrication Work	33,516,873		33,516,873	2%	18,642,152	185,425	18,827,577	14,689,296
Shuttering Materials	1,655,423	.3	1,655,423	20%	1,615,206	2,005	1,617,211	38,212
Total	1,949,751,200	31	1,949,751,200		965,380,685	1,385,305	966,765,990	982,985,210

48,006 6,132,678 965,380,685 984,370,515	959,248,006	1,949,751,200	1,949,751,200	nce as on 30 June 2024
6,132,678 965,380,685	959,248	1,949,751,200	1,949,751,200	on 30 June 2024

1,371,452
13,853
1,385,305
1 1 1



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