



**FINANCIAL STATEMENT (UN-AUDITED)**

**FOR THE 2<sup>nd</sup> QUARTER (Half Yearly) PERIOD ENDED ON**

**31 DECEMBER 2025**

*of*

**GBB POWER LIMITED**

# GBB POWER LIMITED

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

## UNAUDITED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

		(Amount in Taka)	
PARTICULARS	NOTES	31-Dec-25	30-Jun-25
<b>NET ASSETS :</b>			
<b>Non-Current Assets</b>		<b>981,584,682</b>	<b>984,370,515</b>
Property Plant & Equipments	01	981,584,682	984,370,515
Investment at Cost	02	166,769,899	163,400,215
<b>Current Assets, Loan &amp; Advances</b>		<b>1,008,366,387</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	241,511,844	232,193,983
Investment in Fixed Deposit at Bank	06	689,084,430	684,628,421
Cash and Cash Equivalents	07	3,463,877	7,542,316
<b>Total Assets</b>		<b>2,156,720,969</b>	<b>2,147,474,841</b>
<b>EQUITY &amp; LIABILITIES:</b>			
<b>Shareholders' Equity</b>		<b>2,074,438,117</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		189,852,637	179,312,126
<b>Current Liabilities and Provisions</b>		<b>82,282,852</b>	<b>83,577,235</b>
Accounts Payable	10	10,033,959	10,033,959
Sundry Creditors	11	286,592	156,622
Accrued Expenses	12	1,755,524	4,145,503
Workers Profit Participation and Welfare Fund	13	1,495,882	9,560,201
Unclaimed Dividend Account	14	513,566	1,082,825
Provision for Tax	15	68,197,329	58,598,126
<b>Total Equity &amp; Liabilities</b>		<b>2,156,720,969</b>	<b>2,147,474,841</b>
<b>Net Assets Value (NAV) Per-Share</b>	16	<b>20.38</b>	<b>20.27</b>

  
Managing Director

  
Chief Financial Officer

  
Director

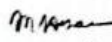
  
Chairman

  
Company Secretary

**GBB POWER LIMITED****UNAUDITED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD FROM 01 JULY TO 31 DECEMBER 2025**

(Amount In Taka)

PARTICULARS	NOTE	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
TURNOVER	17	-	-	-	-
COST OF ENERGY SOLD	18	(14,728,472)	(15,860,921)	(6,156,421)	(8,297,353)
<b>GROSS PROFIT</b>		<b>(14,728,472)</b>	<b>(15,860,921)</b>	<b>(6,156,421)</b>	<b>(8,297,353)</b>
ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES	19	(10,326,123)	(10,179,285)	(5,831,389)	(5,892,338)
<b>NET PROFIT BEFORE OTHER INCOME &amp; TAX</b>		<b>(25,054,595)</b>	<b>(26,040,206)</b>	<b>(11,987,810)</b>	<b>(14,189,691)</b>
OTHER INCOME	20	42,663,127	41,240,206	20,789,405	20,356,982
REALIZED LOSS/GAIN ON MARKETABLE SECURITIES		-	-	-	-
<b>NET PROFIT BEFORE CHARGING INCOME TAX</b>		<b>17,608,532</b>	<b>15,200,000</b>	<b>8,801,596</b>	<b>6,167,291</b>
CONTRIBUTION TO WPP & WELFARE FUND		(838,502)	-	(419,124)	-
<b>NET PROFIT BEFORE INCOME TAX AFTER W.P.P. &amp; W.F</b>		<b>16,770,031</b>	<b>15,200,000</b>	<b>8,382,472</b>	<b>6,167,291</b>
Income Tax Expenses	21	(9,599,203)	(9,244,118)	(4,677,616)	(4,568,582)
<b>NET PROFIT AFTER TAX</b>		<b>7,170,827</b>	<b>5,955,882</b>	<b>3,704,856</b>	<b>1,598,709</b>
<b>Earnings Per Share - EPS</b>		<b>0.07</b>	<b>0.06</b>	<b>0.04</b>	<b>0.02</b>

  
Managing Director

  
Chief Financial Officer

  
Director

  
Chairman

  
Company Secretary

Date: Dhaka, 29 January, 2026

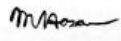
# GBB POWER LIMITED

## UNAUDITED STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 01 JULY TO 31 DECEMBER 2025

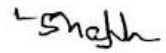
(Amount in Taka)

PARTICULARS	Notes	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024
<b>Cash Flows from Operating Activities</b>			
Collections from Turnover and Others	23.01	42,663,127	41,240,206
Payment for Cost and Expenses	23.02	(32,625,705)	(22,945,444)
Financial Expenses	19.02	(558,322)	(725,943)
Income Tax Deducted at Source/Paid	23.04	(8,532,272)	(8,219,988)
		<b>946,829</b>	<b>9,348,831</b>
<b>Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment	23.05	-	-
Investment in FDR	23.06	(4,456,009)	(16,509,081)
		<b>(4,456,009)</b>	<b>(16,509,081)</b>
<b>Cash Flows from Financing Activities</b>			
Dividend/Fraction Share Dividend Paid	23.09	(569,259)	-
		<b>(569,259)</b>	<b>-</b>
Increase in Cash and Cash Equivalent		<b>(4,078,440)</b>	<b>(7,160,250)</b>
Cash and Cash Equivalents at Opening		7,542,316	17,913,485
Cash and Cash Equivalents at Closing		<b>3,463,877</b>	<b>10,753,234</b>
<b>Net Operating Cash Flow Per Share</b>		<b>0.01</b>	<b>0.09</b>
Note: 22.00 Page-13			

  
Managing Director

  
Chief Financial Officer

  
Director

  
Chairman

  
Company Secretary



# GBB POWER LIMITED

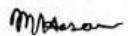
## UNAUDITED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM 01 JULY TO 31 DECEMBER 2025

(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	-	-	3,369,684	3,369,684
Net Profit for the Period	-	-	7,170,827	7,170,827
31ST December 2025	1,018,035,480	866,550,000	189,852,637	2,074,438,117

(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	-	-	(969,048)	(969,048)
Net Profit for the Period	-	-	5,955,882	5,955,882
31st December 2024	1,018,035,480	866,550,000	180,628,207	2,065,213,687

  
Managing Director

  
Director

  
Chairman

  
Chief Financial Officer

  
Company Secretary

Date: Dhaka, 29 January, 2026

**GBB POWER LIMITED**  
**Notes to the Financial Statements**  
**FOR THE HALF YEARLY ENDED ON 31 DECEMBER 2025**

**Basis of Preparation**

The 2<sup>nd</sup> 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 Half Yearly financial statements requires the use of estimates and assumption that affect the reported amounts of Assets and Liabilities at the date of Half Yearly 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 Half Yearly 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 (EPS)**

Earnings per share has been calculated in accordance with IAS-33 "Earnings per share". Earnings per share (EPS) as on December 31, 2024 Tk. 0.06 and as on December 31, 2025 Tk. 0.07

Particulars	December 31, 2025	December 31, 2024
Net Profit (Tk.)	71,70,827	59,55,882
Number of Shares	10,18,03,548	10,18,03,548
Earnings per share	0.07	0.06



<b>01.00</b>	<b>PROPERTY PLANT &amp; EQUIPMENTS</b>	<b>Tk. 981,584,682</b>		
	The figures have been arrived at as under:		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	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		968,166,518	965,380,685
	Written down value		981,584,682	984,370,515
	Details have been shown in Annexure-'01'			
<b>02.00</b>	<b>INVESTMENT:</b>	<b>Tk. 166,769,899</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Paidup Capital - GBB Tea Estate Ltd. (Note:02.01)		119,900,000	119,900,000
	Marketable Securities (Note:02.02)		46,869,899	43,500,215
			166,769,899	163,400,215
<b>02.01</b>	<b>Paidup Capital - GBB Tea Estate Ltd.:</b>	<b>Tk. 119,900,000</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Opening Balance		119,900,000	119,900,000
	New Share Purchase		-	-
			119,900,000	119,900,000
<b>02.02</b>	<b>Marketable Securities</b>	<b>Tk. 46,869,900</b>	<b>31 December, 2025</b>	<b>30 June, 2025</b>
	The above balances are made up as follows:			
	Balance at 01 July 2025		43,500,215	50,923,401
	Less: Unrealize Loss on Fair Valuation (Note:02.02.01)		3,369,684	(7,423,186)
			46,869,900	43,500,215
<b>02.02.01</b>	<b>Unrealise Gain/Loss:</b>	<b>Tk. (3,369,684)</b>	<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Unrealise Loss Create at the end of the period		78,271,155	81,640,840
	Unrealise Loss Charged up to Beginning of the period		81,640,840	74,217,654
	Unrealise Loss during the period		(3,369,684)	7,423,186
<b>03.00</b>	<b>INVENTORIES:</b>	<b>Tk. 43,876,998</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Stock of Spare Parts for General		3,022,246	3,022,246
	Stock of Spare Parts for E-70		40,854,752	40,854,752
	Stock of Lubricants		-	1,033,155
			43,876,998	44,910,153





<b>04.00</b>	<b>ACCOUNTS RECEIVABLE:</b>	<b>Tk.</b>	<b>30,429,239</b>		
	The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Bangladesh Power Development Board			30,429,239	30,429,239
				<u>30,429,239</u>	<u>30,429,239</u>
<b>05.00</b>	<b>ADVANCE, DEPOSIT &amp; PREPAYMENTS:</b>	<b>Tk.</b>	<b>241,511,844</b>		
	The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Central Depository Bangladesh Limited			500,000	500,000
	Other Advances (Note-05.01)			1,285,920	500,330
	Bank Gurantee Margin (Bank Asia Ltd)			1,783,298	1,783,298
	Tax Deducted at Source on Other Income (Note:05.02)			45,807,077	37,274,806
	Tax Deducted at Source on Energy Payment (Note:05.03)			182,751,850	182,751,850
	Refundable Income Tax (Note:05.04)			9,383,698	9,383,698
				<u>241,511,844</u>	<u>232,193,983</u>
<b>05.01</b>	<b>Other Advances:</b>	<b>Tk.</b>	<b>1,285,920</b>		
	The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Advance Rent (Office Car Parking)			292,320	375,840
	Advance to Staff (Against Office Work)			58	-
	Advance to Staff (Against Salary)			70,250	88,750
	Kaltimex Energy BD Pvt Ltd.			923,292	35,740
				<u>1,285,920</u>	<u>500,330</u>
<b>05.02</b>	<b>TAX DEDUCTED AT SOURCE ON OTHER INCOME</b>	<b>Tk.</b>	<b>45,807,077</b>		
	The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Opening Balance			37,274,806	20,935,504
	Add. TDS On SND, MMSA & FDR Interest			8,532,272	16,339,302
				<u>45,807,077</u>	<u>37,274,806</u>
<b>05.03</b>	<b>TAX DEDUCTED AT SOURCE ON ENERGY PAYMENT</b>	<b>Tk.</b>	<b>182,751,850</b>		
	The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Opening Balance			182,751,850	182,751,850
				<u>182,751,850</u>	<u>182,751,850</u>
<b>05.04</b>	<b>Refundable Income Tax</b>	<b>Tk.</b>	<b>9,383,698</b>		
	The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Opening Balance			9,383,698	9,383,698
				<u>9,383,698</u>	<u>9,383,698</u>





<b>06.00</b>	<b>Investment in Fixed Deposit at Bank:</b>	<b>Tk. 689,084,430</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Bank Asia Ltd. ,Dhanmondi Branch		42,406,288	40,644,407
	IDLC Finance Ltd.		646,678,143	643,984,014
			<u>689,084,430</u>	<u>684,628,421</u>
<b>07.00</b>	<b>CASH AND CASH EQUIVALENTS:</b>	<b>Tk. 3,463,877</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Cash in Hand at Head Office		196,077	108,762
	Cash in Hand at Branch Office		12,108	211,535
	Cash at Banks (Note-07.01)		3,255,692	7,222,019
			<u>3,463,877</u>	<u>7,542,316</u>
<b>07.01</b>	<b>CASH AT BANKS:</b>	<b>Tk. 3,255,692</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Bank Asia Ltd. A/C 02136000275		2,386,447	5,392,581
	Bank Asia Ltd. A/C 02136000304 - Cash & Fractional Stock Dividend		741,419	1,301,374
	BRAC Bank Ltd-1501201917699002		35,765	35,765
	Shahjalal Islami Bank Ltd. A/C:400312400000022		70,801	470,740
	Dragon Securities Ltd. BO A/c# 1202140073570622		(108)	42
	Sharp Securities Ltd. 28999 BO A/C # 1203180052163888		21,367	21,517
			<u>3,255,692</u>	<u>7,222,019</u>
<b>08.00</b>	<b>SHARE CAPITAL</b>	<b>Tk. 1,018,035,480</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	101,803,548 Ordinary Shares of Taka 10 each		1,018,035,480	1,018,035,480
			<u>1,018,035,480</u>	<u>1,018,035,480</u>
<b>09.00</b>	<b>SHARE PREMIUM</b>	<b>Tk. 866,550,000</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Opening Balance		866,550,000	866,550,000
			<u>866,550,000</u>	<u>866,550,000</u>
<b>10.00</b>	<b>ACCOUNTS PAYABLE</b>	<b>Tk. 10,033,959</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Pashchimanchal Gas Co. Ltd.		10,033,959	10,033,959
			<u>10,033,959</u>	<u>10,033,959</u>
<b>11.00</b>	<b>SUNDRY CREDITORS:</b>	<b>Tk. 286,592</b>		
	The break up of the above amount is as under :		<b>31 December, 2025</b>	<b>30 June, 2025</b>
	Provident Fund Payable		-	111,591
	Satcom IT Limited		220,500	-
	Share Money Deposit Refundable		35,765	35,765
	Tax Deducted at Source (TDS) from salary ,suppliers, office rent etc.		30,327	9,266
			<u>286,592</u>	<u>156,622</u>



<b>12.00 ACCRUED EXPENSES:</b>	<b>Tk.</b>	<b>1,755,524</b>		
The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
Salary & Remuneration			1,343,920	2,645,870
Employees Fringe Benefits (Note-12.01)			411,604	924,633
Audit Fees			-	575,000
			<b>1,755,524</b>	<b>4,145,503</b>
<b>12.01 Employees Fringe Benefits</b>	<b>Tk.</b>	<b>411,604</b>		
The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
Opening Balance			924,633	1,497,209
Payable During the period			1,043,738	2,050,888
<b>Total</b>			<b>1,968,371</b>	<b>3,548,097</b>
<b>Less: Disburse during the period</b>			<b>736,006</b>	<b>946,221</b>
			<b>1,232,365</b>	<b>2,601,876</b>
<b>Less: Transfer to Gratuity A/C During the Period</b>			<b>820,761</b>	<b>1,677,243</b>
			<b>411,604</b>	<b>924,633</b>
<b>13.00 Workers Profit Participation and Welfare Fund</b>	<b>Tk.</b>	<b>1,495,882</b>		
The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
Opening Balance			9,560,201	8,221,824
Add: Made during the period			838,502	1,471,537
<b>Total</b>			<b>10,398,703</b>	<b>9,693,361</b>
<b>Less: Disburse During the Period</b>			<b>8,902,821</b>	<b>133,160</b>
Participation Fund			1,470,179	-
Welfare Fund for Employee			7,432,642	133,160
			<b>1,495,882</b>	<b>9,560,201</b>
<b>14.00 UNCLAIMED DIVIDEND ACCOUNT:</b>	<b>Tk.</b>	<b>513,566</b>		
The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
Opening			1,082,825	1,932,822
			<b>1,082,825</b>	<b>1,932,822</b>
<b>Less: Paid During the Period</b>			<b>-</b>	<b>(849,997)</b>
<b>Less: Transfer to Capital Market Stabilization Fund (CMSF)</b>			<b>(569,259)</b>	<b>-</b>
			<b>513,566</b>	<b>1,082,825</b>
<b>15.00 PROVISION FOR TAX</b>	<b>Tk.</b>	<b>68,197,329</b>		
The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
Provision for Tax at the Opening			58,598,126	40,261,316
Add. <u>During the Year</u>				
On Interest Earned from SND, MMSA & FDR			9,599,201	17,722,697
On Cash Dividend			3	614,112
			<b>68,197,329</b>	<b>58,598,126</b>
<b>16.00 NET ASSET VALUE PER SHARE (NAV)</b>	<b>Tk.</b>	<b>20.38</b>		
The break up of the above amount is as under :			<b>31 December, 2025</b>	<b>30 June, 2025</b>
Total Assets			2,156,720,969	2,147,474,841
Less: Total Liabilities			82,282,852	83,577,235
(a) Net Assets			<b>2,074,438,117</b>	<b>2,063,897,606</b>
(b) Number of Ordinary Shares outstanding at the period ended 31 December 2025			101,803,548	101,803,548
(c) Net Asset Value Per Share (NAV) [a/b]			<b>20.38</b>	<b>20.27</b>





**17.00 TURNOVER: Tk. Tk. -**

The break up of the above amount is as under :

1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
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Rental & Energy Sold\*

-	-	-	-
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\*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. 14,728,472**

The break up of the above amount is as under :

1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
----------------------------------	----------------------------------	-------------------------------------	-------------------------------------

Consumed Gas Bill Surcharges\*\*

Direct Expenses (Note-18.01)

-	-	-	-
14,728,472	15,860,921	6,156,421	8,297,353
14,728,472	15,860,921	6,156,421	8,297,353

**18.01 Direct Expenses: Tk 14,728,472**

The break up of the above amount is as under :

1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
----------------------------------	----------------------------------	-------------------------------------	-------------------------------------

Lubricants Consumed (Note-20.01.1)

Salary & Allowances

Operating Expenses-Bogra Plant

Depreciation Expenses

Daily Labour Wages

Machinery Maint. for Engin non Operational

1,033,155	-	-	-
4,718,790	4,801,395	2,349,000	2,392,500
904,052	814,973	324,898	333,807
2,757,975	3,052,355	1,386,523	1,534,517
-	151,400	-	151,400
5,314,500	7,040,798	2,096,000	3,885,129
14,728,472	15,860,921	6,156,421	8,297,353

**18.01.1 Lubricant: Tk. 1,033,155**

The break up of the above amount is as under :

1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
----------------------------------	----------------------------------	-------------------------------------	-------------------------------------

Opening Stock

Add: Purchases

Less: Closing Stock

1,033,155	1,033,155	-	1,033,155
-	-	-	-
1,033,155	1,033,155	-	1,033,155
-	1,033,155	-	1,033,155
1,033,155	-	-	-

**18.01.2 Spare Parts : General Tk. -**

The break up of the above amount is as under :

1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
----------------------------------	----------------------------------	-------------------------------------	-------------------------------------

Opening Stock

Add: Purchase

Less: Closing Stock

3,022,246	3,022,246	3,022,246	3,022,246
-	-	-	-
3,022,246	3,022,246	3,022,246	3,022,246
3,022,246	3,022,246	3,022,246	3,022,246
-	-	-	-





18.01.3 Spare Parts : E-70 Tk.

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Opening Stock	40,854,752	40,854,752	40,854,752	40,854,752
Add: Purchase	-	-	-	-
	40,854,752	40,854,752	40,854,752	40,854,752
Less: Closing Stock	40,854,752	40,854,752	40,854,752	40,854,752
	-	-	-	-

19.00 ADMINISTRATIVE,  
FINANCIAL &  
OTHER EXPENSES: Tk. 10,326,123

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Administrative Expenses (19.01)	7,003,438	6,677,443	4,163,125	4,248,091
Financial Expenses (19.02)	558,322	725,943	53,727	181,312
Other Expenses (19.03)	2,764,363	2,775,899	1,614,537	1,462,935
	10,326,123	10,179,285	5,831,389	5,892,338

19.01 Administrative Expenses: Tk. 7,003,438

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Salary & Allowances	3,386,470	3,223,729	1,684,760	1,604,649
Director's Meeting Allowance	92,000	128,800	92,000	128,800
Employees Benefits (Note-19.01.01)	1,043,738	1,022,802	521,869	506,519
Contribution for PF	416,074	351,758	178,146	175,629
Advertisting	289,110	289,110	289,110	289,110
Annual General Meeting & IT Expenses	631,558	427,626	631,558	427,626
Electric Bill	208,228	153,878	93,051	94,415
Office Maintenance	35,880	41,285	22,770	26,105
WASA Bill/Fresh Water	45,258	52,231	17,937	32,106
Depreciation Expenses	27,858	30,832	14,005	15,500
VAT & TDS for Demand	-	871,642	-	871,642
Miscellaneous Expenses	827,264	83,750	617,919	75,990
	7,003,438	6,677,443	4,163,125	4,248,091

19.01.01 Employees Fringe Benefits: Tk. 1,043,738

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Annual Leave	372,906	367,848	186,453	182,549
Gratuity	670,832	654,954	335,416	323,970
	1,043,738	1,022,802	521,869	506,519

19.02 Financial Expenses : Tk. 558,322

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Bank Charges	66,131	233,753	53,727	181,312
Bank Guarantee Commission	492,191	492,190	-	-
	558,322	725,943	53,727	181,312



**19.03 Other Expenses : Tk. 2,764,363**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Fuel Expenses for Car	420,480	453,160	216,480	236,500
Repair, Maintenance & Registration Expense:	139,865	629,130	60,475	562,797
Telephone & Mobile Expenses	43,499	44,708	20,990	25,229
Traveling & Conveyance Expenses	346,495	114,864	318,960	102,534
Courier Service Expenses	1,845	1,630	787	515
Entertainment	48,286	89,690	10,625	86,890
Entertainment & Fooding for Staff	156,972	167,296	77,785	110,586
Insurance Premium Expenses	20,725	20,725	-	-
Internet Line Expenses	103,770	103,770	51,885	51,885
IT Maintenance Charge	-	29,735	-	29,735
News Paper Bill	445	405	445	405
Printing & Stationery	279,875	261,506	210,048	187,002
Professional and Membership Expenses	517,500	546,250	402,500	172,500
Renewal & Registration Expenses	239,076	119,605	17,546	(218,000)
Other Operational Expenses	83,520	70,470	41,760	41,760
Utility Bills/Service Charges	362,010	122,955	184,251	72,597
	<b>2,764,363</b>	<b>2,775,899</b>	<b>1,614,537</b>	<b>1,462,935</b>

**20.00 OTHER INCOME Tk. 42,663,127**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
Interest on SND, MMSA & FDR Account*	42,663,114	39,843,062	20,789,393	19,887,437
Cash Divident on Investment	12	1,397,144	12	469,545
	<b>42,663,127</b>	<b>41,240,206</b>	<b>20,789,405</b>	<b>20,356,982</b>

**21.00 INCOME TAX EXPENSES: Tk. 9,599,203**

The break up of the above amount is as under :

	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024	1 OCTOBER TO 31 DECEMBER 2025	1 OCTOBER TO 31 DECEMBER 2024
a) Non-Operative Income	42,663,127	41,240,206	20,789,405	20,356,982
b) Current Period Tax Rate on Other Income	22.50%	22.50%	22.50%	22.50%
c) Current Period Tax Rate on Marketable	10.00%	10.00%	10.00%	10.00%
d) Current Period Tax Rate on Cash	22.50%	20.00%	22.50%	20.00%
Current Period Tax on Other Income	9,599,201	8,964,689	4,677,613	4,474,673
Current Period Tax on Cash Dividend	3	279,429	3	93,909
<b>Current Period Tax (a x b)</b>	<b>9,599,203</b>	<b>9,244,118</b>	<b>4,677,616</b>	<b>4,568,582</b>





**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 31 DECEMBER 2025**

	<b>1 JULY TO 31 DECEMBER 2025</b>	<b>1 JULY TO 31 DECEMBER 2024</b>
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit/(Loss) Before Tax	16,770,031	15,200,000
Adjustment for; Depreciation	2,785,833	3,083,187
<b>OPERATING PROFIT /(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	<b>19,555,864</b>	<b>18,283,187</b>
<b>Changes in Working Capital:</b>		
<b>Adjustments for (increase)/decrease in Operating Assets:</b>		
Inventories	1,033,155	-
Advance, Deposit & Prepayments	(9,317,862)	(9,169,634)
<b>Adjustments for (increase)/decrease in Liabilities:</b>		
Accounts Payable	-	-
Sundry Creditors	129,970	783,773
Accrued Expenses	(2,389,979)	(483,495)
Workers Profit Participation and Welfare Fund	(8,064,319)	(65,000)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>946,829</b>	<b>9,348,831</b>
<b>OPERATING CASH FLOWS PER SHARE</b>	<b>0.01</b>	<b>0.09</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.42,663,127**

	<b>1 JULY TO 31 DECEMBER 2025</b>	<b>1 JULY TO 31 DECEMBER 2024</b>
Turnover during the Period	-	-
Add: Other Income	42,663,127	41,240,206
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>42,663,127</b>	<b>41,240,206</b>





	1 JULY TO 31 DECEMBER 2025	1 JULY TO 31 DECEMBER 2024
<b>23.02 Payment for Cost and Expenses Tk.-32,625,705</b>		
Cost of Energy Sold	(11,970,497)	(14,545,736)
Administrative and Advance, Deposits Prepayments	(7,431,257)	(5,623,809)
Other Expenses	(2,764,363)	(2,775,899)
Employees Fringe Benefits and WPPF	(10,459,588)	-
<b>Payment for Cost and Expenses</b>	<b>(32,625,705)</b>	<b>(22,945,444)</b>
<b>23.04 Income Tax Deducted at Source Tk.-8,532,272</b>		
Tax Deducted at Source on FDR and SND Accounts	(8,532,272)	(8,219,988)
<b>Income Tax Deducted at Source</b>	<b>(8,532,272)</b>	<b>(8,219,988)</b>
<b>23.05 Acquisition of Property, Plant and Equipments Tk.0</b>		
Written down Assets value as at the Beginning of the Period	984,370,515	1,949,751,200
Less: Written down Assets value at the end of the Period	(981,584,682)	(987,420,006)
	(2,785,833)	(962,331,193)
Less: Accumulative Depreciation on 31st December 2025		
<b>Acquisition of Property, Plant and Equipment's</b>	<b>0</b>	<b>-</b>
<b>23.06 Investment in FDR Tk.-4,456,009</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	(689,084,430)	(670,447,572)
<b>Investment in FDR</b>	<b>(4,456,009)</b>	<b>(16,509,081)</b>
<b>23.09 Dividend/Fraction Share Dividend Paid Tk.-569,259</b>		
Cash Dividend Paid During the Period	-	-
Transfer to Capital Market Stabilization Fund (CMSF)	(569,259)	-
<b>Dividend/Fraction Share Dividend Paid</b>	<b>(569,259)</b>	<b>-</b>



# GBB POWER LIMITED

## SCHEDULE OF FIXED ASSETS AS AT 31 DECEMBER 2025

Annexure-01

Particulars	Cost			Rate	Depreciation			Written down value as on 31 December 2025
	Balance as at 01 JULY 2025	Additions during the Period	Total as on 31 December 2025		Balance as at 01 JULY 2025	During the Period	Total as on 31 December 2025	
Building & Premises	198,493,976	-	198,493,976	2.50%	83,095,439	1,446,434	84,541,872	113,952,103
Plant & Machinery	1,386,199,689	-	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	-	143,862,572	140,670,611
Furniture & Fixtures	11,633,037	-	11,633,037	20%	7,059,012	458,656	7,517,668	4,115,369
Office Equipment	6,061,463	-	6,061,463	20%	4,697,469	136,773	4,834,242	1,227,221
Office Car	27,657,556	-	27,657,556	20%	23,997,075	367,051	24,364,126	3,293,430
Fabrication Work	33,516,873	-	33,516,873	5%	18,642,152	372,887	19,015,039	14,501,834
Shuttering Materials	1,655,423	-	1,655,423	20%	1,615,206	4,033	1,619,238	36,185
<b>Total</b>	<b>1,949,751,200</b>	<b>-</b>	<b>1,949,751,200</b>		<b>965,380,685</b>	<b>2,785,833</b>	<b>968,166,518</b>	<b>981,584,682</b>

Balance as on 30 June 2025	1,949,751,200	-	1,949,751,200	959,248,006	6,132,678	965,380,685	984,370,515
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Allocation of Depreciaion :	Amount in TK.
Charged to Production	2,757,975
Charged to Adminstration	27,858
<b>Total</b>	<b>2,785,833</b>

