



FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE 3RD QUARTER PERIOD ENDED

31 MARCH 2026

of

GBB POWER LIMITED

GBB POWER LIMITED

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

UNAUDITED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

PARTICULARS	NOTES	(Amount in Taka)	
		31-Mar-26	30-Jun-25
NET ASSETS :		980,283,839	984,370,515
Non-Current Assets			
Property Plant & Equipments	01	980,283,839	984,370,515
Investment at Cost	02	249,706,059	163,400,215
Current Assets, Loan & Advances		938,120,368	999,704,111
Inventories	03	43,876,998	44,910,153
Accounts Receivable	04	30,429,239	30,429,239
Advance, Deposit & Prepayments	05	244,340,414	232,193,983
Investment in Fixed Deposit at Bank	06	528,147,400	684,628,421
Cash and Cash Equivalents	07	91,326,318	7,542,316
Total Assets		2,168,110,266	2,147,474,841
EQUITY & LIABILITIES:		2,080,419,445	2,063,897,606
Shareholders' Equity			
Ordinary Share Capital	08	1,018,035,480	1,018,035,480
Share Premium	09	866,550,000	866,550,000
Retained Earnings		195,833,965	179,312,126
Current Liabilities and Provisions		87,690,822	83,577,235
Accounts Payable	10	10,033,959	10,033,959
Sundry Creditors	11	39,019	156,622
Accrued Expenses	12	2,829,191	4,145,503
Workers Profit Participation and Welfare Fund	13	1,820,026	9,560,201
Unclaimed Dividend Account	14	513,556	1,082,825
Provision for Tax	15	72,455,071	58,598,126
Total Equity & Liabilities		2,168,110,266	2,147,474,841
Net Assets Value (NAV) Per-Share	16	20.44	20.27


Managing Director


Chief Financial Officer


Director


Chairman


Company Secretary

Date: Dhaka, 30 April, 2026

GBB POWER LIMITED
UNAUDITED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD FROM FROM 01 JULY TO 31 MARCH 2026

(Amount in Taka)

PARTICULARS	NOTE	1 JULY 2025 TO 31 March 2026	1 JULY 2024 TO 31 March 2025	1 JANUARY TO 31 March 2026	1 JANUARY TO 31 March 2025
TURNOVER	17	-	-	-	-
COST OF ENERGY SOLD	18	(19,924,791)	(20,817,195)	(5,196,319)	(4,956,274)
GROSS PROFIT		(19,924,791)	(20,817,195)	(5,196,319)	(4,956,274)
ADMINISTRATIVE, FINANCIAL & OTHER EXPENSES	19	(17,080,132)	(18,076,880)	(6,754,009)	(7,897,595)
NET PROFIT BEFORE OTHER INCOME & TAX		(37,004,923)	(38,894,076)	(11,950,328)	(12,853,869)
OTHER INCOME	20	61,630,498	62,786,997	18,967,372	21,546,791
NET PROFIT BEFORE CHARGING INCOME TAX		24,625,575	23,892,921	7,017,043	8,692,921
CONTRIBUTION TO WPP & WELFARE FUND		(1,172,646)	-	(334,145)	-
NET PROFIT BEFORE INCOME TAX AFTER W.P.P. & W.F		23,452,929	23,892,921	6,682,898	8,692,921
Income Tax Expenses	21	(13,856,947)	(14,083,524)	(4,257,743)	(4,839,406)
NET PROFIT AFTER TAX		9,595,982	9,809,397	2,425,155	3,853,515
Earnings Per Share - EPS		0.09	0.10	0.02	0.04


 Managing Director


 Chief Financial Officer


 Director


 Chairman


 Company Secretary

Date: Dhaka, 30 April, 2026

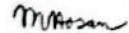
GBB POWER LIMITED

UNAUDITED STATEMENT OF CASH FLOWS

FOR THE PERIOD FROM 01 JULY TO 31 MARCH 2026

(Amount in Taka)

PARTICULARS	Notes	1 JULY 2025 TO 30 JUNE 2026 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025
Cash Flows from Operating Activities			
Collections from Turnover and Others	23.01	61,630,498	62,786,997
Payment for Cost and Expenses	23.02	(40,779,414)	(34,904,675)
Financial Expenses	19.02	(1,201,126)	(1,186,352)
Income Tax Deducted at Source/Paid	23.04	(12,325,719)	(12,529,228)
		<u>7,324,240</u>	<u>14,166,741</u>
Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment	23.05	(72,000)	-
Investment in FDR	23.06	156,481,021	(26,832,021)
Investment-Bid Bond	23.07	(79,380,000)	-
		<u>77,029,021</u>	<u>(26,832,021)</u>
Cash Flows from Financing Activities			
Dividend/Fraction Share Dividend Paid	23.09	(569,259)	(849,997)
		<u>(569,259)</u>	<u>(849,997)</u>
Increase in Cash and Cash Equivalent		83,784,002	(13,515,277)
Cash and Cash Equivalents at Opening		7,542,316	17,913,485
		<u>91,326,318</u>	<u>4,398,207</u>
Cash and Cash Equivalents at Closing		91,326,318	4,398,207
Net Operating Cash Flow Per Share		0.07	0.14
Note: 22.00 Page-13			


Managing Director


Chief Financial Officer


Director


Chairman


Company Secretary

GBB POWER LIMITED

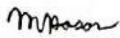
UNAUDITED STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM 01 JULY TO 31 MARCH 2026

(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	-	-	6,925,832	6,925,832
Net Profit for the Period	-	-	9,595,982	9,595,982
31ST March 2026	1,018,035,480	866,550,000	195,833,965	2,080,419,420

(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	-	-	(1,650,558)	(1,650,558)
Net Profit for the Period	-	-	9,809,397	9,809,397
31st March 2025	1,018,035,480	866,550,000	183,800,211	2,068,385,691


Managing Director


Chief Financial Officer


Director


Chairman


Company Secretary

Date: Dhaka, 30 April, 2026

GBB POWER LIMITED
Notes to the Financial Statements
FOR THE 3RD QUARTER ENDED ON 31 MARCH 2026

Basis of Preparation

The 3rd 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 3rd Quarter 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 3rd 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 (EPS)

Earnings per share has been calculated in accordance with IAS-33 "Earnings per share". Earnings per share (EPS) as on March 31, 2025 Tk. 0.10 and as on March 31, 2026 Tk. 0.09

Particulars	March 31, 2026	March 31, 2025
Net Profit (Tk.)	95,95,982	98,09,397
Number of Shares	10,18,03,548	10,18,03,548
Earnings per share	0.09	0.10



01.00	PROPERTY PLANT & EQUIPMENTS	Tk. 980,283,839		
	The figures have been arrived at as under:		31 March, 2026	30 June, 2025
	Cost as per last account		1,949,751,200	1,949,751,200
	Add : Additions during the period		72,000	-
			<u>1,949,823,200</u>	<u>1,949,751,200</u>
	Less : Accumulated Depreciation		969,539,361	965,380,685
	Written down value		<u>980,283,839</u>	<u>984,370,515</u>
	Details have been shown in Annexure-'01'			
02.00	INVESTMENT:	Tk. 249,706,059		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Paidup Capital - GBB Tea Estate Ltd. (Note:02.01)		119,900,000	119,900,000
	Marketable Securities (Note:02.02)		50,426,059	43,500,215
	Deposit for Tender (Note:02.03)		79,380,000	-
			<u>249,706,059</u>	<u>163,400,215</u>
02.01	Paidup Capital - GBB Tea Estate Ltd.:	Tk. 119,900,000		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Opening Balance		119,900,000	119,900,000
	New Share Purchase		-	-
			<u>119,900,000</u>	<u>119,900,000</u>
02.02	Marketable Securities	Tk. 50,426,047		
	The above balances are made up as follows:		31 March, 2026	30 June, 2025
	Balance at 01 July 2025		43,500,215	50,923,401
	Less: Unrealize Loss/Gain on Fair Valuation (Note:02.02.01)		6,925,832	(7,423,186)
			<u>50,426,047</u>	<u>43,500,215</u>
02.02.01	Unrealise Gain/Loss:	Tk. (6,925,832)	31 March, 2026	30 June, 2025
	Unrealise Loss Create at the end of the period		74,715,008	81,640,840
	Unrealise Loss Charged up to Beginning of the period		81,640,840	74,217,654
	Unrealise Loss during the period		<u>(6,925,832)</u>	<u>7,423,186</u>
02.03	Deposit for Tender:	Tk. 79,380,000	31 March, 2026	30 June, 2025
	Halda Solar Garden Limited		5,000,000	-
	Mass Corporation		1,000,000	-
	Tender Security Pay Order		73,380,000	-
			<u>79,380,000</u>	<u>-</u>
03.00	INVENTORIES:	Tk. 43,876,998		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	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
			<u>43,876,998</u>	<u>44,910,153</u>



04.00 ACCOUNTS RECEIVABLE: Tk. 30,429,239

The break up of the above amount is as under :

Bangladesh Power Development Board

31 March, 2026	30 June, 2025
30,429,239	30,429,239
30,429,239	30,429,239

05.00 ADVANCE, DEPOSIT & PREPAYMENTS: Tk. 244,340,414

The break up of the above amount is as under :

Central Depository Bangladesh Limited
Other Advances (Note-05.01)
Bank Guarantee 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)

31 March, 2026	30 June, 2025
500,000	500,000
321,042	500,330
1,783,298	1,783,298
49,600,525	37,274,806
182,751,850	182,751,850
9,383,698	9,383,698
244,340,414	232,193,983

05.01 Other Advances: Tk. 321,042

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.

31 March, 2026	30 June, 2025
250,560	375,840
22,882	-
47,600	88,750
-	35,740
321,042	500,330

05.02 TAX DEDUCTED AT SOURCE ON OTHER INCOME Tk. 49,600,525

The break up of the above amount is as under :

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

31 March, 2026	30 June, 2025
37,274,806	20,935,504
12,325,719	16,339,302
49,600,525	37,274,806

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

31 March, 2026	30 June, 2025
182,751,850	182,751,850
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 :

Opening Balance

31 March, 2026	30 June, 2025
9,383,698	9,383,698
9,383,698	9,383,698



06.00	Investment in Fixed Deposit at Bank:	Tk. 528,147,400		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Bank Asia Ltd. ,Dhanmondi Branch		43,165,067	40,644,407
	IDLC Finance Ltd.		484,982,333	643,984,014
			<u>528,147,400</u>	<u>684,628,421</u>
07.00	CASH AND CASH EQUIVALENTS:	Tk. 91,326,318		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Cash in Hand at Head Office		16,160	108,762
	Cash in Hand at Branch Office		180,736	211,535
	Cash at Banks (Note-07.01)		91,129,422	7,222,019
			<u>91,326,318</u>	<u>7,542,316</u>
07.01	CASH AT BANKS:	Tk. 91,129,422		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Bank Asia Ltd. A/C 02136000275		4,318,039	5,392,581
	Bank Asia Ltd. A/C 62736000149		85,941,899	-
	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		71,041	470,740
	Dragon Securities Ltd. BO A/c# 1202140073570622		(108)	42
	Sharp Securities Ltd. 28999 BO A/C # 1203180052163888		21,367	21,517
			<u>91,129,422</u>	<u>7,222,019</u>
08.00	SHARE CAPITAL	Tk. 1,018,035,480		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	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>
09.00	SHARE PREMIUM	Tk. 866,550,000		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Opening Balance		866,550,000	866,550,000
			<u>866,550,000</u>	<u>866,550,000</u>
10.00	ACCOUNTS PAYABLE	Tk. 10,033,959		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Pashchimanchal Gas Co. Ltd.		10,033,959	10,033,959
			<u>10,033,959</u>	<u>10,033,959</u>
11.00	SUNDRY CREDITORS:	Tk. 39,019		
	The break up of the above amount is as under :		31 March, 2026	30 June, 2025
	Provident Fund Payable		-	111,591
	Share Money Deposit Refundable		35,765	35,765
	Tax Deducted at Source (TDS) from salary ,suppliers, office rent etc.		3,254	9,266
			<u>39,019</u>	<u>156,622</u>



12.00 ACCRUED EXPENSES:	Tk.	2,829,191		
The break up of the above amount is as under :			31 March, 2026	30 June, 2025
Salary & Remuneration			1,255,420	2,645,870
Employees Fringe Benefits (Note-12.01)			566,556	924,633
Liabilities for Various Expenses			1,007,215	-
Audit Fees			-	575,000
			2,829,191	4,145,503
12.01 Employees Fringe Benefits	Tk.	566,556		
The break up of the above amount is as under :			31 March, 2026	30 June, 2025
Opening Balance			924,633	1,497,209
Payable During the period			1,534,105	2,050,888
Total			2,458,738	3,548,097
Less: Disburse during the period			736,006	946,221
			1,722,732	2,601,876
Less: Transfer to Gratuity A/C During the Period			1,156,176	1,677,243
			566,556	924,633
13.00 Workers Profit Participation and Welfare Fund	Tk.	1,820,026		
The break up of the above amount is as under :			31 March, 2026	30 June, 2025
Opening Balance			9,560,201	8,221,824
Add: Made during the period			1,172,646	1,471,537
Total			10,732,847	9,693,361
Less: Disburse During the Period			8,912,821	133,160
Participation Fund			1,480,179	-
Welfare Fund for Employee			7,432,642	133,160
			1,820,026	9,560,201
14.00 UNCLAIMED DIVIDEND ACCOUNT:	Tk.	513,556		
The break up of the above amount is as under :			31 March, 2026	30 June, 2025
Opening			1,082,825	1,932,822
			1,082,825	1,932,822
Less: Paid During the Period			(10)	(849,997)
Less: Transfer to Capital Market Stabilization Fund (CMSF)			(569,259)	-
			513,556	1,082,825
15.00 PROVISION FOR TAX	Tk.	72,455,071		
The break up of the above amount is as under :			31 March, 2026	30 June, 2025
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			13,777,622	17,722,697
On Cash Dividend			79,324	614,112
			72,455,071	58,598,126
16.00 NET ASSET VALUE PER SHARE (NAV)	Tk.	20.44		
The break up of the above amount is as under :			31 March, 2026	30 June, 2025
Total Assets			2,168,110,266	2,147,474,841
Less: Total Liabilities			87,690,822	83,577,235
(a) Net Assets			2,080,419,445	2,063,897,606
(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]			20.44	20.27



17.00 TURNOVER: 1 Tk.

The break up of the above amount is as under :

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
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. 19,924,791**

The break up of the above amount is as under :

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

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Consumed Gas Bill Surcharges**	-	-	-	-
Direct Expenses (Note-18.01)	19,924,791	20,817,195	5,196,319	4,956,274
	19,924,791	20,817,195	5,196,319	4,956,274

18.01 Direct Expenses:**Tk 19,924,791**

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 Engine non-Operational

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Lubricants Consumed (Note-20.01.1)	1,033,155	-	-	-
Salary & Allowances	7,213,590	7,972,395	2,494,800	3,171,000
Operating Expenses-Bogra Plant	1,323,164	1,099,089	419,112	284,116
Depreciation Expenses	4,117,090	4,553,514	1,359,115	1,501,158
Daily Labour Wages	-	151,400	-	(0)
Machinery Maint. for Engine non-Operational	6,237,792	7,040,798	923,292	0
	19,924,791	20,817,195	5,196,319	4,956,274

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 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Opening Stock	1,033,155	1,033,155	-	1,033,155
Add: Purchases	-	-	-	-
	1,033,155	1,033,155	-	1,033,155
Less: Closing Stock	-	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 :

Opening Stock
Add: Purchase
Less: Closing Stock

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Opening Stock	3,022,246	3,022,246	3,022,246	3,022,246
Add: Purchase	-	-	-	-
	3,022,246	3,022,246	3,022,246	3,022,246
Less: Closing Stock	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 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
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. 17,080,132

The break up of the above amount is as under :	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Administrative Expenses (19.01)	10,450,025	11,689,828	3,446,586	5,012,385
Financial Expenses (19.02)	1,201,126	1,186,352	642,804	460,409
Other Expenses (19.03)	5,428,982	5,200,700	2,664,619	2,424,801
	<u>17,080,132</u>	<u>18,076,880</u>	<u>6,754,009</u>	<u>7,897,595</u>

19.01 Administrative Expenses:

Tk. 10,450,025

The break up of the above amount is as under :	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Salary & Allowances	5,073,730	5,549,691	1,687,260	2,325,962
Festival	541,652	-	541,652	-
Director's Meeting Allowance	147,200	174,800	55,200	46,000
Employees Benefits (Note-19.01.01)	1,534,105	1,529,320	490,367	506,518
Contribution for PF	587,471	527,387	171,397	175,629
Advertisting	346,840	346,840	57,730	57,730
Annual General Meeting & IT Expen	631,558	427,626	-	-
Electric Bill	256,561	222,821	48,333	68,943
Office Maintenance	45,793	60,571	9,913	19,286
WASA Bill/Fresh Water	57,499	83,480	12,241	31,249
Depreciation Expenses	41,587	45,995	13,728	15,163
VAT & TDS for Demand	-	1,177,777	-	306,135
Miscellaneous Expenses	1,186,029	1,543,520	358,765	1,459,770
	<u>10,450,025</u>	<u>11,689,828</u>	<u>3,446,586</u>	<u>5,012,385</u>

19.01.01 Employees Fringe Benefits:

Tk. 1,534,105

The break up of the above amount is as under :	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Annual Leave	543,289	550,396	170,383	182,548
Gratuity	990,816	978,924	319,984	323,970
	<u>1,534,105</u>	<u>1,529,320</u>	<u>490,367</u>	<u>506,518</u>

19.02 Financial Expenses :

Tk. 1,201,126

The break up of the above amount is as under :	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Bank Charges	708,935	694,162	642,804	460,409
Bank Guarantee Commission	492,191	492,190	-	-
	<u>1,201,126</u>	<u>1,186,352</u>	<u>642,804</u>	<u>460,409</u>



19.03 Other Expenses :

Tk. 5,428,982

The break up of the above amount is as under :

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Fuel Expenses for Car	624,480	657,160	204,000	204,000
Repair, Maintenance & Registration	236,260	820,098	96,395	190,968
Telephone & Mobile Expenses	65,115	69,155	21,616	24,447
Traveling & Conveyance Exepenses	451,492	182,181	104,997	67,317
Courier Service Expenses	2,269	2,391	424	761
Entertainment	138,941	1,299,180	90,655	1,209,490
Entertainment & Fooding for Staff	227,062	233,981	70,090	66,685
Insurance Premium Expenses	20,725	20,725	-	-
Internet Line Expenses	155,655	155,655	51,885	51,885
IT Maintenance Charge	132,851	29,735	132,851	-
Listing Expenses	1,007,215	-	1,007,215	-
News Paper Bill	600	525	155	120
Printing & Stationery	329,261	354,797	49,386	93,291
Professional and Membership Expen	517,500	546,250	-	-
Training & Welfare Expenses	4,840	-	4,840	-
Renewal & Registration Expenses	904,604	535,907	665,528	416,302
Other Operational Expenses	125,280	112,230	41,760	41,760
Utility Bills/Service Charges	484,832	180,730	122,822	57,775
	5,428,982	5,200,700	2,664,619	2,424,801

20.00 OTHER INCOME

Tk. 61,630,498

The break up of the above amount is as under :

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
Interest on SND, MMSA & FDR Ac	61,233,878	61,044,976	18,570,763	21,201,914
Cash Divident on Investment	396,621	1,742,021	396,609	344,877
	61,630,498	62,786,997	18,967,372	21,546,791

21.00 INCOME TAX EXPENSES:

Tk. 13,856,947

The break up of the above amount is as under :

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025	1 JANUARY TO 31 MARCH 2026	1 JANUARY TO 31 MARCH 2025
a) Non-Operative Income	61,630,498	62,786,997	18,967,372	21,546,791
b) Current Period Tax Rate on	22.50%	22.50%	22.50%	22.50%
c) Current Period Tax Rate on	10.00%	10.00%	10.00%	10.00%
d) Current Period Tax Rate on Cash	20.00%	20.00%	20.00%	20.00%
Current Period Tax on Other	13,777,622	13,735,119	4,178,421.72	4,770,431
Current Period Tax on Cash	79,324	348,404	79,322	68,975
Current Period Tax (a x b)	13,856,947	14,083,524	4,257,743	4,839,406



22.00 RECONCILIATION 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 MARCH 2026

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Tax	23,452,929	23,892,921
Adjustment for; Depreciation	4,158,677	4,599,509
OPERATING PROFIT /(LOSS) BEFORE WORKING CAPITAL CHANGES	27,611,605	28,492,429
Changes in Working Capital:		
Adjustments for (increase)/decrease In Operating Assets:		
Inventories	1,033,155	-
Advance, Deposit & Prepayments	(12,146,431)	(13,743,609)
Adjustments for (increase)/decrease In Liabilities:		
Accounts Payable	(0)	-
Sundry Creditors	(117,603)	916,587
Accrued Expenses	(1,316,312)	(1,365,506)
Workers Profit Participation and Welfare Fund	(7,740,175)	(133,160)
NET CASH FLOW FROM OPERATING ACTIVITIES	7,324,239	14,166,742
OPERATING CASH FLOWS PER SHARE	0.07	0.14

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.61,630,498

	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025
Turnover during the Period	-	-
Add: Other Income	61,630,498	62,786,997
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)
Collections from Turnover and Others Income	61,630,498	62,786,997



	1 JULY 2025 TO 31 MARCH 2026	1 JULY 2024 TO 31 MARCH 2025
23.02 Payment for Cost and Expenses Tk.-40,779,414		
Cost of Energy Sold	(2,968,020)	
Administrative and Advance, Deposits Prepayments	(8,695,045)	(13,440,293)
Other Expenses	(5,428,982)	(5,200,700)
Employees Fringe Benefits and WPPF	(8,912,821)	-
Payment for Cost and Expenses	(40,779,414)	(34,904,675)
23.04 Income Tax Deducted at Source Tk.-12,325,719		
Tax Deducted at Source on FDR and SND Accounts	(12,325,719)	(12,529,228)
Income Tax Deducted at Source	(12,325,719)	(12,529,228)
23.05 Acquisition of Property, Plant and Equipments Tk.-72,000		
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	(980,283,839)	(985,903,685)
Less: Accumulative Depreciation on 31st March 2026	(4,158,677)	(963,847,515)
Acquisition of Property, Plant and Equipment's	(72,000)	-
23.06 Investment in FDR Tk.156,481,021		
FDR value as at the Beginning of the Period	684,628,421	653,938,491
Less: FDR value at the end of the Period	(528,147,400)	(680,770,512)
Investment in FDR	156,481,021	(26,832,021)
23.09 Dividend/Fraction Share Dividend Paid Tk.-569,269		
Cash Dividend Paid During the Period	(10)	(849,997)
Transfer to Capital Market Stabilization Fund (CMSF)	(569,259)	-
Dividend/Fraction Share Dividend Paid	(569,269)	(849,997)



GBB POWER LIMITED

SCHEDULE OF FIXED ASSETS AS AT 31 MARCH 2026

Annexure-01

Particulars	Cost			Rate	Depreciation			Written down value as on 31 March 2026
	Balance as at 01 JULY 2025	Additions during the Period	Total as on 31 March 2026		Balance as at 01 JULY 2025	During the Period	Total as on 31 March 2026	
Building & Premises	198,493,976	-	198,493,976	2.50%	83,095,439	2,157,795	85,253,233	113,240,743
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	684,224	7,743,236	3,889,801
Office Equipment	6,061,463	72,000	6,133,463	20%	4,697,469	206,800	4,904,269	1,229,194
Office Car	27,657,556	-	27,657,556	20%	23,997,075	547,568	24,544,643	3,112,913
Fabrication Work	33,516,873	-	33,516,873	5%	18,642,152	556,274	19,198,426	14,318,447
Shuttering Materials	1,655,423	-	1,655,423	20%	1,615,206	6,016	1,621,222	34,201
Total	1,949,751,200	72,000	1,949,823,200		965,380,685	4,158,677	969,539,361	980,283,839

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	4,117,090
Charged to Administration	41,587
Total	4,158,677

