

CONSOLIDATED & SEPARATE FINANCIAL STATEMENTS (Un-Audited)
as on and for the third quarter ended March 31, 2024



Baraka Power Limited
(Power Generating Company)

Baraka Power Limited and it's Subsidiary
Consolidated Statement of Financial Position (Un-Audited)
as on March 31, 2024

Particulars	Notes	Amount (Tk.)	Amount (Tk.)
		as on March 31, 2024	as on June 30, 2023
ASSETS			
A Non-Current Assets			
Property, Plant & Equipment	04.A	2,274,661,196	2,375,779,584
Right-of-Use-Assets	05.A	358,216	1,432,863
Intangible Assets	06.A	-	54,245
Capital Work-in-Progress	07.A	8,806,777	8,806,777
Goodwill on Acquisition	8.00	28,379,313	28,379,313
Investment in Subsidiary	09.A	-	-
Investment in Associate	10.A	2,265,148,114	2,217,879,270
Investment in Preference Share	11.A	41,250,000	44,000,000
Pre-Operating Expenses	12.A	1,703,660	3,894,081
		4,620,307,276	4,680,226,133
B Current Assets			
Inventories	13.A	509,449,021	464,574,681
Investment in Marketable Securities	14.A	3,365,893	2,923,623
Advances, Deposits & Pre-payments	15.A	387,530,521	275,499,576
Accounts Receivables	16.A	1,711,678,101	1,108,595,224
Other Receivable	17.A	759,176	511,971
Current Account with Related Parties	18.A	189,725,348	185,803,079
Short Term Investment	19.A	67,748,346	67,748,346
Cash & Cash Equivalents	20.A	154,185,406	116,296,009
		3,024,441,812	2,221,952,509
C TOTAL ASSETS (A+B)			
		7,644,749,088	6,902,178,642
EQUITY & LIABILITIES			
D Equity Attributable to Owners of the Company			
Share Capital	21.A	2,354,656,610	2,354,656,610
Share Premium	22.A	970,000,000	970,000,000
Fair Value Reserve	23.A	16,352	50,131
Retained Earnings	24.A	2,016,439,134	1,853,665,550
		5,341,112,096	5,178,372,291
Non-Controlling Interest	25.00	(154,847,540)	(151,279,361)
Total Equity		5,186,264,556	5,027,092,930
E Non-Current Liabilities			
Term Loan-Non Current Maturity	26.A	183,146,879	439,060,092
Finance Lease Liability-Non Current Maturity	27.A	-	-
Provision for Gratuity	28.A	13,175,826	13,175,826
Deferred Tax Liability	29.00	3,574,849	3,527,246
		199,897,554	455,763,164
F Current Liabilities			
Term Loan-Current Maturity	26.B	440,594,126	515,659,939
Finance Lease Liability-Current Maturity	27.B	577,337	1,604,328
Other Financial Facilities	30.A	475,031,684	232,647,457
Provision for Tax	31.A	298,824,899	192,682,652
Liabilities for Expenses	32.A	44,974,136	15,292,970
Current Account with Related Parties	33.A	50,922,009	-
Accounts Payable	34.A	903,766,580	428,418,892
Unclaimed Dividend and IPO Subscription Account	35.A	31,308,068	32,688,018
Other Payables	36.A	12,588,139	328,292
		2,258,586,978	1,419,322,548
G TOTAL EQUITY & LIABILITIES (D+E+F)			
		7,644,749,088	6,902,178,642
Net Assets Value Per Share (NAVPS)	46.A	22.68	21.99

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.



Company Secretary



Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited and it's Subsidiary

Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited) for the third quarter ended March 31, 2024

Particulars	Notes	3rd. Quarter Ended (09 months)		3rd. Quarter Ended (03 months)	
		01 July 23 to 31 Mar. 24	01 July 22 to 31 Mar. 23	01 Jan. 24 to 31 Mar. 24	01 Jan. 23 to 31 Mar. 23
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	37.A	2,247,241,500	1,608,956,744	826,871,687	727,348,825
Cost of Revenue	38.A	(1,831,593,384)	(1,219,007,803)	(670,813,056)	(569,525,312)
Gross Profit		415,648,116	389,948,941	156,058,631	157,823,513
General & Administrative Expenses	39.A	(70,822,700)	(72,233,165)	(26,920,239)	(26,389,018)
Operating Profit		344,825,416	317,715,776	129,138,392	131,434,495
Other Income	40.A	11,928,609	29,060,872	10,549,665	10,627,889
Financial Expenses	41.A	(103,193,391)	(102,862,970)	(35,963,083)	(30,328,933)
Profit before Tax		253,560,634	243,913,678	103,724,974	111,733,451
Gain/(Loss) from Associates	10.A.01	129,571,219	(74,633,957)	45,236,571	84,017,431
Income Tax Expenses:				-	-
Deferred Tax	43.00	(47,603)	(480,680)	(298,463)	(33,142)
Current Tax	44.A	(106,142,247)	(86,056,186)	(27,695,529)	(30,938,359)
Prior Year Income Tax (Over Provision)		-	1,277,007	-	-
Net Profit after Tax		276,942,003	84,019,861	120,967,553	164,779,380
Other Comprehensive Income/(loss) from Investment in Marketable Securities		(37,546)	(77,932)	(286,901)	1,163,789
Total Comprehensive Income for the period		276,904,457	83,941,929	120,680,652	165,943,169
Profit Attributable To:					
Owners of the Company		280,506,415	64,697,044	109,750,217	154,756,565
Non controlling interest		(3,564,412)	19,322,817	11,217,336	10,022,815
		276,942,003	84,019,861	120,967,553	164,779,380
Total Comprehensive Income Attributable to:					
Owners of the Company		280,472,636	64,619,545	109,467,147	155,911,074
Non-Controlling Interest		(3,568,179)	19,322,384	11,213,505	10,032,095
		276,904,457	83,941,929	120,680,652	165,943,169
Earnings per Share:					
Basic Earnings per Share (par value Tk. 10 each)	45.A	1.19	0.27	0.47	0.66

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.



Company Secretary



Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited and it's Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the third quarter ended March 31, 2024

Amount in Taka

Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
Balance as on 01-07-2023	2,354,656,610	970,000,000	50,131	1,853,665,550	5,178,372,291	(151,279,361)	5,027,092,930
Net Profit/(Loss) during the period	-	-	-	280,506,415	280,506,415	(3,564,412)	276,942,003
Cash Dividend @ 5% for the income year 2022-2023				(117,732,831)			
Increase/(Decrease) in Fair Value			(33,779)		(33,779)	(3,767)	(37,546)
Balance as on 31-03-2024	2,354,656,610	970,000,000	16,352	2,016,439,134	5,458,844,927	(154,847,540)	5,303,997,387

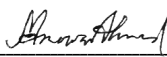
Amount in Taka

Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
Balance as on 01-07-2022	2,354,656,610	970,000,000	(60,827)	1,957,571,237	5,282,167,020	(176,476,726)	5,105,690,294
Net Profit/(Loss) during the period	-	-	-	64,697,044	64,697,044	19,322,817	84,019,861
Cash Dividend @ 10% for the income year 2020-2021				(235,465,661)	(235,465,661)		(235,465,661)
Increase/(Decrease) in Fair Value	-	-	(77,499)	-	(77,499)	(433)	(77,932)
Balance as on 31-03-2023	2,354,656,610	970,000,000	(138,326)	1,786,802,620	5,111,320,904	(157,154,342)	4,954,166,562
Balance as on 01-04-2023	2,354,656,610	970,000,000	(138,326)	1,786,802,620	5,111,320,904	(157,154,342)	4,954,166,562
Net Profit/(Loss) during the period				66,862,930	66,862,930	5,874,612	72,737,542
Increase/(Decrease) in Fair Value	-	-	188,457	-	188,457	369	188,826
Balance as on 30-06-2023	2,354,656,610	970,000,000	50,131	1,853,665,550	5,178,372,291	(151,279,361)	5,027,092,930

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited and it's Subsidiary

Consolidated Statement of Cash Flows (Un-Audited) for the third quarter ended March 31, 2024

Particulars	Notes	3rd. Quarter Ended (09 months)		3rd. Quarter Ended (03 months)	
		01 July 23 to 31 Mar. 24	01 July 22 to 31 Mar. 23	01 Jan. 24 to 31 Mar. 24	01 Jan. 23 to 31 Mar. 23
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Cash Flow from Operating Activities:					
Cash Receipts from Customer		1,644,158,623	1,355,143,391	458,950,748	480,674,588
Cash Receipts from Others		11,996,154	17,832,328	11,853,500	6,482,000
Cash Paid to Suppliers		(1,095,850,378)	(689,072,019)	(314,031,484)	(231,505,890)
Cash Paid to Others		(226,822,159)	(229,732,509)	(95,409,241)	(84,547,698)
Change in Foreign Exchange Transactions		(1,619,823)	92,356	(1,723,793)	42,262
Cash Generated from operating Activities		331,862,417	454,263,547	59,639,730	171,145,262
Income Tax paid		(68,512,357)	(66,174,917)	(15,647,328)	(24,240,691)
Financial Expenses		(106,106,582)	(102,459,847)	(50,255,930)	(36,697,933)
Net Cash from Operating Activities		157,243,478	285,628,783	(6,263,528)	110,206,638
Cash Flow from Investing Activities:					
Payment against PPE		(19,315,399)	(44,552,165)	(18,448,884)	(21,192,633)
Disposal of Subsidiary		-	-	-	-
Acquisition/(Investment) in Subsidiary		-	-	-	-
Intangible Assets Addition		-	-	-	-
Investment in Marketable Securities		6,020	(3,685,319)	(298,161)	2,941
Investment in Associate		-	-	-	-
Investment in Preference Share		2,750,000	2,750,000	-	-
Fixed Deposit Receipt (FDR)		-	-	-	-
Dividend Received		84,375,575	156,225,622	82,395,575	111,438,122
Net Cash Provided by / (Used in) Investing Activities		67,816,196	110,738,138	63,648,530	90,248,430
Cash Flow from Financing Activities:					
Term Loan Received/(Repayment)		(328,065,835)	(289,799,498)	(108,829,969)	(61,593,386)
Short Term Liabilities		200,748,752	1,057,074	79,294,603	3,709,662
Payment of Lease Liability		-	-	-	-
Payment of Cash Dividend to Shareholders		(106,852,934)	(213,053,905)	(105,482,388)	(213,075,083)
Dividend Paid against Minority Interest		-	-	-	-
Current Account with Related Parties		46,999,740	203,257,645	83,154,618	130,239,492
Issue of Pref. Share		-	-	-	-
Issue of Share of Baraka Fashions Limited		-	-	-	-
Share Money Deposit		-	-	-	-
Net Cash Used in Financing Activities		(187,170,277)	(298,538,684)	(51,863,136)	(140,719,315)
Net Cash Inflow/(Outflow) for the period		37,889,397	97,828,237	5,521,866	59,735,753
Opening Cash & Cash Equivalents		116,296,009	103,176,655	148,663,540	141,269,139
Closing Cash & Cash Equivalents		154,185,406	201,004,892	154,185,406	201,004,892
Net Operating Cash Flows Per Share (NOCFPS)	48.A	0.67	1.21	(0.03)	0.47
The above balance consists of the following:					
Cash in Hand		5,338,833	3,249,606	5,338,833	3,249,606
Cash at Bank		148,838,880	197,689,642	148,838,880	197,689,642
Cash Available on BO A/C at period end		7,693	65,644	7,693	65,644
		154,185,406	201,004,892	154,185,406	201,004,892

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.



Company Secretary



Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited & it's Subsidiaries

Consolidated Schedule for Property, Plant & Equipment

as on March 31, 2024

Amount in BDT										Schedule-A
Particulars	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Factory Building	Maintenance Equipment	Plant & Machineries	Total
Cost										
Balance at July 01, 2022	267,992,753	7,817,398	32,195,430	7,644,000	20,396,800	128,470,715	51,279,254	9,838,428	2,740,451,593	3,266,086,371
Disposal of Subsidiary										-
Addition during the period	-	30,400	809,581	-	8,042,116	-	7,849,827	-	248,293,339	265,025,263
Balance at June 30, 2023	267,992,753	7,847,798	33,005,011	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,988,744,932	3,531,111,634
Balance at July 01, 2023	267,992,753	7,847,798	33,005,011	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,988,744,932	3,531,111,634
Disposal of Subsidiary										-
Addition during the period	-	31,000	371,215	-	-	-	-	-	237,000	639,215
Balance at March 31, 2024	267,992,753	7,878,798	33,376,226	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,988,981,932	3,531,750,849
Accumulated Depreciation										
Balance at July 01, 2022	-	5,613,859	28,632,639	6,734,807	20,396,800	88,918,018	13,707,386	9,838,428	856,024,119	1,029,866,056
Charged during the period	-	509,979	1,575,839	195,525	1,608,423	8,568,995	2,596,671	-	110,410,562	125,465,994
Balance at June 30, 2023	-	6,123,838	30,208,478	6,930,332	22,005,223	97,487,013	16,304,057	9,838,428	966,434,681	1,155,332,050
Balance at July 01, 2023	-	6,123,838	30,208,478	6,930,332	22,005,223	97,487,013	16,304,057	9,838,428	966,434,681	1,155,332,050
Charged during the period	-	277,223	892,190	146,643	1,206,317	6,426,747	1,478,227	-	90,459,360	100,886,707
Balance at March 31, 2024	-	6,401,061	31,100,668	7,076,975	23,211,540	103,913,760	17,782,284	9,838,428	1,056,894,041	1,256,218,757
Written Down Value										
As on June 30, 2023	267,992,753	1,723,960	2,796,533	713,668	6,433,693	30,983,702	42,825,024	-	2,022,310,251	2,375,779,584
As on March 31, 2024	267,992,753	1,477,737	2,275,558	567,025	5,227,376	24,556,955	41,346,797	-	1,932,087,891	2,275,532,092
Allocation of Depreciation:		for the 3rd Qtr. ended December 31, 2023	for the year ended June 30, 2023							
Cost of Sales		91,937,587	113,007,233							<i>(Depreciation expenses on Factory Building, Plant & Machinery and Maintenance Equipment considered as direct expenses)</i>
General & Administrative Expenses		8,949,120	12,458,761							<i>(Other than depreciation expenses on Factory Building, Plant & Machinery and Maintenance Equipment considered as indirect expenses)</i>
Total		100,886,707	125,465,994							

**** Details of depreciation rate is stated in note 3.02.d**

Consolidated Schedule of Intangible Assets
as on March 31, 2024

Amount in BDT	Schedule-AA					
Particulars	IT Software- Tally Acc. Software	Share Management Software	Website Development	Payroll Software	Logo	Total
Rate of Amortization	20.00%	20.00%	20.00%	20.00%	20.00%	
Cost						
Balance at July 01, 2022	140,000	200,000	401,325	690,000	50,000	1,481,325
Addition during the year			-			-
Adjustment						-
Balance at June 30, 2023	140,000	200,000	401,325	690,000	50,000	1,481,325
Balance at July 01, 2023	140,000	200,000	401,325	690,000	50,000	1,481,325
Addition during the period			-			-
Adjustment						-
Balance at March 31, 2024	140,000	200,000	401,325	690,000	50,000	1,481,325
Accumulated Amortization						
Balance at July 01, 2022	140,000	200,000	272,648	671,833	34,167	1,191,883
Charged during the period	-	-	80,265	18,167	10,000	126,765
Adjustment						-
Balance at June 30, 2023	140,000	200,000	352,913	690,000	44,167	1,318,648
Balance at July 01, 2023	140,000	200,000	352,913	690,000	44,167	1,427,080
Charged during the period	-	-	48,412	-	5,833	54,245
Adjustment						-
Balance at March 31, 2024	140,000	200,000	401,325	690,000	50,000	1,481,325
Written Down Value						
As on June 30, 2023	-	-	48,412	-	5,833	162,677
As on March 31, 2024	-	-	-	-	-	-

Baraka Power Limited
Schedule for Right of Use Assets
as on March 31, 2024

Amount in BDT	Schedule-AAA		
Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Total
Depreciation Rate	20%	33.33%	
Cost			
Balance at July 01, 2022	2,971,156	4,298,589	7,269,745
Addition during the year	-		-
Adjustment	-	-	-
Balance at June 30, 2023	2,971,156	4,298,589	7,269,745
Balance at July 01, 2023	2,971,156	4,298,589	7,269,745
Addition during the period	-	-	-
Balance at March 31, 2024	2,971,156	4,298,589	7,269,745
Accumulated Depreciation			
Balance at July 01, 2022	2,971,156	1,432,863	4,404,019
Charged during the year	-	1,432,863	1,432,863
Adjustment	-	-	-
Balance at June 30, 2023	2,971,156	2,865,726	5,836,882
Balance at July 01, 2023	2,971,156	2,865,726	5,836,882
Charged during the period	-	960,445	960,445
Balance at March 31, 2024	2,971,156	3,826,171	6,797,327
Written Down Value			
As on June 30, 2023	-	1,432,863	1,432,863
As on March 31, 2024	-	472,418	472,418

Baraka Power Limited

Statement of Financial Position (Un-Audited) as on March 31, 2024

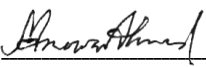
		As on March 31, 2024	As on June 30, 2023
Particulars	Notes	Amount (Tk.)	Amount (Tk.)
ASSETS			
A Non-Current Assets			
Property, Plant & Equipment	4.00	2,070,441,372	2,166,712,658
Right-of-Use-Assets	5.00	244,015	976,057
Intangible Assets	6.00	-	54,245
Capital Work in Progress	7.00	8,806,777	8,806,777
Investment in Subsidiary	9.00	153,000,000	153,000,000
Investment in Associate	10.00	1,165,950,000	1,165,950,000
Investment in Preference Share	11.00	41,250,000	44,000,000
Pre-Operating Expenses	12.00	1,703,660	3,894,081
		3,441,395,824	3,543,393,818
B Current Assets			
Inventories	13.00	367,013,907	342,055,302
Investment in Marketable Securities	14.00	3,182,983	2,801,754
Advances, Deposits & Pre-payments	15.00	357,711,537	256,945,315
Accounts Receivables	16.00	1,482,792,290	1,008,531,553
Other Receivable	17.00	759,176	511,971
Current Account with Related Parties	18.00	708,421,785	668,267,874
Short Term Investment	19.00	35,000,000	35,000,000
Cash & Cash Equivalents	20.00	46,567,802	35,147,251
		3,001,449,480	2,349,261,020
C TOTAL ASSETS (A+B)		6,442,845,304	5,892,654,838
EQUITY & LIABILITIES			
D Total Equity			
Share Capital	21.00	2,354,656,610	2,354,656,610
Share Premium	22.00	970,000,000	970,000,000
Fair Value Reserve	23.00	20,339	50,197
Retained Earnings	24.00	1,203,025,568	1,083,810,930
		4,527,702,517	4,408,517,737
E Non-Current Liabilities			
Term Loan-Non Current Maturity	26.00	15,722,765	254,073,827
Lease Liability-Non Current Maturity	27.00	-	-
Provision for Gratuity	28.00	13,175,826	13,175,826
		28,898,591	267,249,653
F Current Liabilities			
Term Loan-Current Maturity	26.00	403,105,482	485,273,611
Lease Liability-Current Maturity	27.00	242,928	1,010,459
Other Financial Facilities	30.00	429,222,508	232,647,457
Provision for Tax	31.00	274,362,247	176,277,031
Liabilities for Expenses	32.00	14,479,814	6,690,910
Current Account with Related Parties	33.00	62,405,209	-
Accounts Payable	34.00	658,529,801	281,971,670
Unclaimed Dividend and IPO Subscription Account	35.00	31,308,068	32,688,018
Other Payables	36.00	12,588,139	328,292
		1,886,244,196	1,216,887,448
G TOTAL EQUITY & LIABILITIES (D+E+F)		6,442,845,304	5,892,654,838
Net Assets Value Per Share (NAVPS)	46.00	19.23	18.72

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.



Company Secretary



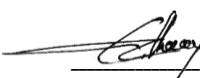
Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited

Statement of Profit or Loss and Other Comprehensive Income (Un-Audited) for the third quarter ended March 31, 2024

Particulars	Notes	3rd. Quarter Ended (09 months)		3rd. Quarter Ended (03 months)	
		01 July 23	01 July 22	01 Jan. 24	01 Jan. 23
		to	to	to	to
		31 Mar. 24	31 Mar. 23	31 Mar. 24	31 Mar. 23
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	37.00	1,431,048,668	789,077,990	390,739,951	395,557,064
Cost of Revenue	38.00	(1,080,917,590)	(494,854,290)	(278,724,653)	(277,633,946)
Gross Profit		350,131,078	294,223,700	112,015,298	117,923,118
General & Administrative Expenses	39.00	(43,674,815)	(47,264,836)	(16,141,182)	(17,713,505)
Operating Profit		306,456,263	246,958,864	95,874,116	100,209,613
Other Income	40.00	110,519,631	190,531,702	8,842,225	12,681,111
Financial Expenses	41.00	(81,943,209)	(89,234,759)	(28,415,344)	(25,830,212)
Profit before Tax		335,032,685	348,255,807	76,300,997	87,060,512
Income Tax Expenses	44.00	(98,085,216)	(76,348,565)	(23,462,537)	(26,753,286)
Prior Year Income Tax (Over Provision)		-	1,277,007	-	-
Net Profit after Tax		236,947,469	273,184,248	52,838,460	60,307,225
Other Comprehensive Income/(loss) from Investment in Marketable Securities	14.00	(29,858)	(77,048)	(279,083)	1,144,851
Total comprehensive income for the period		236,917,611	273,107,200	52,559,377	61,452,076
Earnings per Share:					
Basic Earnings per Share (par value Tk. 10 each)	45.00	1.01	1.16	0.22	0.26

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.



Company Secretary



Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited

Statement of Changes in Equity (Un-Audited) for the third quarter ended March 31, 2024

Amount in Taka

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2023	2,354,656,610	970,000,000	50,197	1,144,118,155	4,468,824,962
Net Profit/(Loss) during the period	-	-	-	236,947,469	236,947,469
Cash Dividend @ 5% for the income year 2022-2023				(117,732,831)	(117,732,831)
Increase/(Decrease) in Fair Value	-	-	(29,858)	-	(29,858)
Balance as on 31-03-2024	2,354,656,610	970,000,000	20,339	1,263,332,793	4,588,009,742

Amount in Taka


Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2022	2,354,656,610	970,000,000	(60,827)	984,686,385	4,309,282,168
Net Profit/(Loss) during the period	-	-	-	273,184,248	273,184,248
Cash Dividend @ 10% for the income year 2020-2021				(235,465,661)	(235,465,661)
Increase/(Decrease) in Fair Value			(77,048)		(77,048)
Balance as on 31-03-2023	2,354,656,610	970,000,000	(137,875)	1,022,404,972	4,346,923,707
Balance as on 01-04-2023	2,354,656,610	970,000,000	(137,875)	1,022,404,972	4,346,923,707
Net Profit/(Loss) during the period				121,713,183	121,713,183
Increase/(Decrease) in Fair Value	-	-	188,072	-	188,072
Balance as on 30-06-2023	2,354,656,610	970,000,000	50,197	1,144,118,155	4,468,824,962

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.




Company Secretary



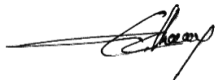
Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited

Statement of Cash Flows (Un-Audited) for the third quarter ended March 31, 2024

Particulars	Notes	3rd. Quarter Ended (09 months)		3rd. Quarter Ended (03 months)	
		to	to	to	to
		01 July 23	01 July 22	01 Jan. 24	01 Jan. 23
		Mar. 24	31 Mar. 23	31 Mar. 24	31 Mar. 23
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Cash Flow from Operating Activities:					
Cash Receipts from Customer		956,787,931	581,281,887	152,777,000	131,483,889
Cash Receipts from Others		137,534	36,894	-	-
Cash Paid to Suppliers		(576,349,300)	(181,676,208)	(44,092,573)	(15,924,856)
Cash Paid to Others		(73,384,371)	(73,033,057)	(24,764,325)	(24,783,039)
Change in Foreign Exchange Transactions		(1,792,642)	-	(1,792,642)	-
Cash Generated from operating Activities		305,399,152	326,609,516	82,127,460	90,775,994
Income Tax paid		(60,462,952)	(56,469,554)	(11,418,140)	(20,055,607)
Financial Expenses		(84,856,400)	(88,831,636)	(42,708,191)	(22,949,212)
Net Cash from Operating Activities		160,079,800	181,308,326	28,001,129	47,771,175
Cash Flow from Investing Activities:					
Payment against PPE		(16,911,599)	(44,267,941)	(16,638,384)	(21,192,633)
Intangible Assets Addition		-	-	-	-
Investment in Subsidiaries		-	-	-	-
Investment in Marketable Securities		(1,042)	(3,585,847)	(155,770)	38,204
Investment in Associate		-	-	-	-
Investment in Preference share		2,750,000	2,750,000	-	-
Fixed Deposit Receipt (FDR)		-	-	-	-
Dividend Received		84,373,075	156,225,122	82,393,075	111,437,622
Net Cash Provided by / (Used in) Investing Activities		70,210,434	111,121,334	65,598,921	90,283,193
Cash Flow from Financing Activities:					
Received /(Payment) of Term Loan		(317,606,000)	(255,768,728)	(105,347,025)	(56,355,586)
Payment of Lease Liability		-	-	-	-
Other Financial Facility		154,939,576	18,989,952	49,762,744	3,964,410
Current Account with Related Parties		50,649,675	193,755,691	71,759,553	130,237,538
Dividend Paid		(106,852,934)	(213,053,905)	(105,482,388)	(213,075,083)
Net Cash Used in Financing Activities		(218,869,683)	(256,076,990)	(89,307,116)	(135,228,721)
Net Cash Inflow/(Outflow) for the period		11,420,551	36,352,670	4,292,934	2,825,647
Opening Cash & Cash Equivalents		35,147,251	16,503,550	42,274,868	50,030,573
Closing Cash & Cash Equivalents		46,567,802	52,856,220	46,567,802	52,856,220
Net Operating Cash Flows Per Share (NOCFPS)	48.00	0.68	0.77	0.12	0.20
The above balance consists of the following:					
Cash in Hand		1,999,098	1,998,580	1,999,098	1,998,580
Cash at Bank		44,569,144	50,794,024	44,569,144	50,794,024
Cash Available on BO A/C at period end		(440)	63,616	(440)	63,616
		46,567,802	52,856,220	46,567,802	52,856,220

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2024 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 29, 2024

Baraka Power Limited
Schedule for Property, Plant & Equipment
as on March 31, 2024

Amount in BDT	Schedule-B								
Particulars	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
Depreciation Rate	0%	10%	20%	20%	20%	6.67%	20%	3%	
Cost									
Balance at July 01, 2022	132,761,753	3,808,545	13,415,997	7,644,000	20,396,800	128,470,715	9,838,428	2,650,104,519	2,966,440,757
Addition during the year		30,400	809,581		8,042,116			248,179,939	257,062,036
Balance at June 30, 2023	132,761,753	3,838,945	14,225,578	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,502,793
Balance at July 01, 2023	132,761,753	3,838,945	14,225,578	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,502,793
Addition during the period		31,000	273,215						304,215
Balance at March 31, 2024	132,761,753	3,869,945	14,498,793	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,807,008
Accumulated Depreciation									
Balance at July 01, 2022	-	3,345,394	12,616,523	6,734,807	20,396,800	88,918,018	9,838,428	797,849,162	939,699,132
Charged during the year	-	109,094	720,956	195,525	1,608,423	8,568,995	-	105,888,010	117,091,003
Adjustment	-	-	-	-	-	-	-	-	-
Balance at June 30, 2023	-	3,454,488	13,337,479	6,930,332	22,005,223	97,487,013	9,838,428	903,737,172	1,056,790,135
Balance at July 01, 2023	-	3,454,488	13,337,479	6,930,332	22,005,223	97,487,013	9,838,428	903,737,172	1,056,790,135
Charged during the period		76,778	522,572	146,643	1,206,317	6,426,747	-	88,196,444	96,575,501
Balance at March 31, 2024	-	3,531,266	13,860,051	7,076,975	23,211,540	103,913,760	9,838,428	991,933,616	1,153,365,636
Written Down Value									
As on June 30, 2023	132,761,753	384,457	888,099	713,668	6,433,693	30,983,702	-	1,994,547,286	2,166,712,658
As on March 31, 2024	132,761,753	338,679	638,742	567,025	5,227,376	24,556,955	-	1,906,350,842	2,070,441,372
Allocation of Depreciation:		for the 3rd Qtr. ended December 31, 2023	for the year ended June 30, 2023						
Cost of Sales		88,196,444	105,888,010						<i>(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)</i>
General & Administrative Expenses		8,379,057	11,202,993						<i>(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses)</i>
Total		96,575,501	117,091,003						

Schedule of Intangible Assets
as on March 31, 2024

Schedule-BB

Amount in BDT

Particulars	IT Software-Tally Acc. Software	Share Management Software	Website Development	Logo	Total
Rate of Amortization	20.00%	20.00%	20.00%	20.00%	
<u>Cost</u>					
Balance at July 01, 2022	140,000	200,000	401,325	50,000	791,325
Addition during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance at June 30, 2023	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2023	140,000	200,000	401,325	50,000	791,325
Addition during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance at March 31, 2024	140,000	200,000	401,325	50,000	791,325
<u>Accumulated Amortization</u>					
Balance at July 01, 2022	140,000	200,000	272,648	34,167	646,815
Charged during the year	-	-	80,265	10,000	90,265
Adjustment	-	-	-	-	-
Balance at June 30, 2023	140,000	200,000	352,913	44,167	737,080
Balance at July 01, 2023	140,000	200,000	352,913	44,167	737,080
Charged during the period	-	-	48,412	5,833	54,245
Adjustment	-	-	-	-	-
Balance at March 31, 2024	140,000	200,000	401,325	50,000	791,325
<u>Written Down Value</u>					
As on June 30, 2023	-	-	48,412	5,833	54,245
As on March 31, 2024	-	-	-	-	-

Baraka Power Limited
Schedule for Right of Use Assets
as on March 31, 2024

Amount in BDT	Schedule-BBB		
Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Total
Depreciation Rate	20%	33.33%	
Cost			
Balance at July 01, 2022	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
Balance at June 30, 2023	2,971,156	2,928,169	5,899,325
Balance at July 01, 2023	2,971,156	2,928,169	5,899,325
Addition during the period		-	-
Balance at March 31, 2024	2,971,156	2,928,169	5,899,325
Accumulated Depreciation			
Balance at July 01, 2022	2,971,156	976,056	3,947,212
Charged during the year	-	976,056	976,056
Adjustment	-	-	-
Balance at June 30, 2023	2,971,156	1,952,112	4,923,268
Balance at July 01, 2023	2,971,156	1,952,112	4,923,268
Charged during the period	-	732,042	732,042
Balance at March 31, 2024	2,971,156	2,684,154	5,655,310
Written Down Value			
As on June 30, 2023	-	976,057	976,057
As on March 31, 2024	-	244,015	244,015

Baraka Power Limited

Notes to the Financial Statements as on and for the third quarter ended March 31, 2024

1.00 Reporting Entity:

1.01 Background of the Company:

Baraka Power Limited previously known as Barakatullah Electro Dynamics Ltd. (hereinafter referred to as the Company) was incorporated in Bangladesh on June 26, 2007 as a Private Limited Company. On September 25, 2008 the Company was converted as Public Limited Company under the Companies Act, 1994.

The Company is listed with both Dhaka Stock Exchange Limited (DSE) & Chittagong Stock Exchange Limited (CSE) on May 16, 2011 and trading of the share of the company has been started from May 19, 2011.

The registered office of the Company is situated at 102 Azadi, Mirboxtola, Sylhet-3100.

1.02 Nature of Business:

The principal activity of this Company is to set up power plants for generation and supply of electricity. The plant capacity is 51 MW located at Fenchugonj, Sylhet, has successfully commissioned on 10 October, 2009 and started its commercial operation from 24 October, 2009 and supplying to the National Grid uninterruptedly.

1.03 Environmental Commitment:

The Company ethos places a special emphasis on environmental and ecological issues. Its efforts to preserve and regenerate the environment and expression in the slew of projects and programs it has undertaken in and around its facilities and operations. A Focus area, in this context, is the climate change crisis. The Company beliefs on sustainability have led to a company policy that emphasizes environment preservation. Baraka Power Limited work on projects that include experiencing green cover, reducing effluents and emission, maintaining local ecological and improving long term coronate sustainability.

2.00 Basis of Preparation and Presentation of the Financial Statements:

2.01 Statement of Compliance:

The financial statements have been prepared in accordance with International Accounting Standards (IAS), International Financial Reporting Standards (IFRS), the Companies Act, 1994 and other laws and regulations applicable in International.

The following Accounting Standards were applied for the preparation of the financial statements for the period under review:

IAS - 1	Presentation of Financial Statements;
IAS - 2	Inventories;
IAS - 7	Statement of Cash Flows;
IAS - 8	Accounting Policies, Changes in Accounting Estimates and Errors;
IAS - 10	Events after the Reporting Period;
IAS - 12	Income Taxes;
IAS - 16	Property, Plant & Equipment;
IAS - 19	Employee Benefits;
IAS - 21	The Effects of Change in Foreign Exchange Rates;
IAS - 23	Borrowing Costs;
IAS - 24	Related Party Disclosures;
IAS - 28	Investments in Associates and Joint Ventures;
IAS - 33	Earnings Per Share;
IAS - 34	Interim Financial Reporting
IAS - 37	Provisions, Contingent Liabilities and Contingent Assets;
IAS - 38	Intangible Assets;
IFRS - 3	Business Combination;
IFRS - 7	Financial Instruments: Disclosures;
IFRS - 9	Financial Instruments;
IFRS - 10	Consolidated Financial Statements;
IFRS - 12	Disclosures of Interests in Other Entities;
IFRS - 13	Fair Value Measurement;
IFRS - 15	Revenue from Contracts with Customers;
IFRS- 16	Leases.

2.02 Other Regulatory Compliances:

In addition to the aforesaid, the Company is also required to comply with the following in addition to the Companies Act, 1994 and other applicable laws and regulations:

Income Tax Act, 2023;
Income Tax Rules, 2023;
Value Added Tax & Supplementary Duty Act, 2012;
Value Added Tax & Supplementary Duty Rules, 2016;
Bangladesh Labor Act, 2006 (Amended in 2013);
Securities and Exchange Ordinance, 1969;
Securities and Exchange Rules, 1987.

2.03 Date of Authorization:

The Board of Directors authorized the financial statements for issue on April 29, 2024.

2.04 Reporting Period:

The financial period of the Company covers from July 01, 2023 to March 31, 2024.

2.05 Accrual Basis of Accounting:

These financial statements have been prepared under the accrual basis of accounting.

2.06 Basis of Measurement:

All the elements of financial statements have been measured on "Historical Cost" basis which is as provided in "The Framework for the Preparation and Presentation of Financial Statements" issued by the International Financial Reporting Standards (IFRS).

2.07 Responsibility for Preparation and Presentation of Financial Statements:

The Board of Directors is responsible for the preparation of financial statements under section 183 of the Companies Act, 1994 and as per the provision of "The Framework for the Preparation and Presentation of Financial Statements" issued by the International financial Reporting Standards (IFRS).

2.08 Use of Estimates and Judgment:

The preparation of financial statements in conformity with IASs requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on going concern basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognized in the financial statements are described in the following notes:

Note 4.00: Property, Plant & Equipment (considering useful life of assets);

Note 6.00: Intangible Assets;

Note 12.00: Pre-Operating Expenses;

Note 13.00: Inventories;

Note 16.00: Accounts Receivable;

Note 28.00: Provision for Gratuity;

Note 31.00: Provision for Tax;

Note 32.00: Liabilities for Expense;

2.09 Functional and Presentational Currency and Level of Precision:

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

3.00 Significant Accounting Policies:

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

3.01 Basis of Consolidation

The company has complied with IFRS 10 & IAS 28 in times of preparing consolidated financial statement and accounted for investment in associates. Baraka Power Limited holding in shares 51 % as well as management control over any company as per IAS 28 Para 13 , the company treats as subsidiary company. Baraka Power Limited holding in shares more than 20% or equivalent to 50% along with significant influence, the companies are treated as associate companies and consolidation has been done under "Equity Method". Controls exist when Baraka Power Limited has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities. In assessing control, potential voting rights that presently exercisable are taken into account. The accounting policies of subsidiaries when changed necessary tie aligned with the policies adopted by Baraka Power Limited.

Subsidiary:

Name of Subsidiary	Date of Acquisition	Controlling interest			Non-controlling Interest	Business Nature
		Direct Control	Control through Subsidiary	Total Effective Control		
Baraka Fashions Limited	May 1, 2017	51.00%	0.00%	51.00%	49%	Ready Made Garments

Associates:

Name of Associates	Date of Investment	Percentage of Investment	Control through BPPL*	Total Effective Control	Business Nature
Baraka Patenga Power Limited (BPPL)	07 June 2011 (from incorporation), reduced by 21.75% after BPPL's IPO	29.25%	0.00%	29.25%	Power Generation
Baraka Shikalbaha Power Limited (BSPL)	12 March 2018 (from incorporation)	20.00%	14.92%	34.92%	Power Generation
Karnaphuli Power Limited (KPL)	26 October 2017 reduced by 11.09% after BPPL's IPO	25.00%	14.92%	39.92%	Power Generation

* BPPL's investment both in BSPL & KPL is 51% each.

3.02 Property, Plant and Equipment:**a. Recognition and Measurement:**

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

b. Capitalization of Borrowing Cost:

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

c. Subsequent Costs:

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

d. Depreciation:

No depreciation is charged on land and land development.

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

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

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

The rate of depreciation on PPE of the Company and its subsidiary as on March 31, 2024:

Name of the Assets	Baraka Power Limited	Baraka Fashions Limited (Subsidiary)
Land & Land Development	0.00%	0.00%
Plant & Machineries	3.00%	5.00%
Office & Electrical Equipment	20.00%	20.00%
Furniture & Fixtures	10.00%	10.00%
Office Decoration	20.00%	-
Motor Vehicles	20.00%	-
Maintenance Equipment	20.00%	-
Building & Civil Construction	6.67%	5.00%

e. Retirements and Disposals:

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

f. Impairment:

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset should be reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss is recognized as an expense in the Statement of Profit or Loss and Other Comprehensive Income.

In the current period of reporting, the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

Recognition and Measurement:

Finance leases have been recognized as assets and liabilities in the statement of financial position at amounts equal at the inception of lease to the lower of fair value of leased property and present value of minimum lease payments. The interest implicit in the lease has been spread equally over the lease term.

Depreciation:

Finance leases give rise to depreciation expense for a depreciable asset as well as a finance expense for each accounting year. The depreciation policy for depreciable assets is consistent with that for depreciable assets which are owned.

3.03 Intangible Assets:

Intangible assets includes IT software which is used to maintain Company's accounts. It also includes Share Management Software and Website.

a. Recognition and Measurement:

Intangible assets are measured at cost less accumulated amortization and accumulated impairment loss, if any. It is recognized if it is probable that future economic benefits that are attributable to the asset will flow to the enterprise and cost of the assets can be measured reliably as required by IAS 38: Intangible assets. The cost of the Intangible assets comprises its purchase price and any costs directly attributable to the assets.

b. Subsequent Costs:

Subsequent expenditure is capitalized only when it increases the future economic benefits embodied in the specific asset to which it relates. All other expenditures are recognized in the Statement of Profit or Loss and Other Comprehensive Income when incurred.

c. Amortization:

Amortization is recognized in the Statement of Profit or Loss and Other Comprehensive Income on a straight line basis over the estimated useful lives of the assets, from the month that they are available for use.

The estimated lives of the IT software (Tally, ERP 9), Share Management Software & Website Development are recognized 5 (five) years from the month of its recognition as per management decision.

3.04 Leases:

The company has adopted IFRS 16 from 1 January 2019. The standard replaces IAS 17 'Leases' and for lessees eliminates the classifications of operating leases and finance leases. Except for short-term leases and leases of low-value assets, right-of-use assets and corresponding lease liabilities are recognized in the statement of financial position. Straight-line operating lease expense recognition is replaced with a depreciation charge for the right-of-use assets (included in operating costs) and an interest expense on the recognized lease liabilities (included in finance costs). In the earlier periods of the lease, the expenses associated with the lease under IFRS 16 will be higher when compared to lease expenses under IAS 17. However, EBITDA (Earnings Before Interest, Tax, Depreciation and Amortization) results improve as the operating expense is now replaced by interest expense and depreciation in profit or loss. For classification within the statement of cash flows, the interest portion is disclosed in operating activities and the principal portion of the lease payments are separately disclosed in financing activities. For lessor accounting, the standard does not substantially change how a lessor accounts for leases.

Leases Previously Classified as Finance Lease:

For leases that were classified as finance lease under IAS 17, the carrying amount of the right of use asset and the lease liability at January 01, 2019 are determined at the carrying amount of the lease asset and lease liability under IAS 17 immediately before the date.

3.05 Financial Instruments:

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities are recognized when the company becomes a party to the contractual provisions of the instruments.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in Statement of Profit or Loss and Other Comprehensive Income.

3.06 Advances, Deposits & Pre-payments:

Advances are initially measured at cost. After initial recognition advances are carried at cost less deductions, adjustments or charges to other account heads such as PPE or inventory etc.

3.07 Cash and Cash Equivalents:

For the purpose of Statement of Financial Position and Statement of Cash Flows, Cash in hand and Bank balances represent cash and cash equivalents considering the IAS-1 "Presentation of Financial Statements" and IAS-7 "Statement of Cash Flows", which provide that Cash and Cash equivalents are readily convertible to known amounts of Cash and are subject to an insignificant risk of changes in value and are not restricted as to use.

3.08 Statement of Cash Flows:

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flow from the operating activities have been presented under direct method as prescribed by the Securities and Exchange Rules, 1987 and considering the provision of paragraph 19 of IAS-7 which provides that "Enterprises are Encouraged to Report Cash Flow from Operating Activities Using the Direct Method".

3.09 Accounts Receivables:

Accounts receivables consists of unpaid bills receivables from Bangladesh Power Development Board (BPDB) and unbilled revenue recognized at the Statement of Financial Position date.

3.10 Inventories:

Inventories consisting of lube oil, alternator grease, Coolnet water, spare parts etc. These are for use in the operation and maintenance of power plant. Cost of inventories include expenditure incurred in acquiring the inventories and other costs incurred in bringing them to use. Inventories are valued at cost or net realized value whichever ever is lower.

3.11 Provisions:

A provision is recognized on the Statement of Financial Position date if, as a result of past events, the Company has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation.

3.12 Employee Benefits:

The group maintains both defined benefit plan and defined contribution plan for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective deeds.

a. Defined Benefit Plan (Gratuity Fund):

The Company, for its present eligible permanent employees, operates a gratuity scheme. Applied for recognition to the National Board of Revenue (NBR) for this gratuity scheme. The entitlement is equal to one month last basic salary per employee per year. Although no actuarial valuation was done to quantify actuarial liabilities as per IAS 19: Employment Benefits, such valuation is not likely to yield a result significantly different from the current provision.

b. Defined Contribution Plan (Provident Fund):

The group contributes to a registered provident fund scheme (defined contribution plan) for employees of the group eligible to be members of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute 7.5% of their basic salary to the provident fund and the group also makes equal contribution. The fund is recognized by the National Board of Revenue.

c. Workers' Profit Participation Fund:

Exemption of implementing provision for WPPF as per Labor Act, 2006 (Amendment 2013) for power producer in Private sector is under consideration of Ministry of Labor and Employment consequence of the request made by the Ministry of Power, Energy and Mineral Resources (MPEMR) vide their letter # 27.00.0000.071.31.002.2013.278 dated 31 May 2017 with a ground of highly capital-intensive power industry. Initially on 13 March 2017, Bangladesh Independent Power Producers Association (BIPPA) requested to MPEMR vide letter # BIPPA/SGO/MoPE&MR/2017/049 regarding the issue.

In view of that the Management of the Company has decided not to recognize provisions for WPPF until the decision of Ministry of Labor and employment is made out

d. Employees' Life Insurance:

The company has introduced employees' life insurance policy for its permanent employees with insurance coverage effect from July 01, 2015. The amount of premium is calculated based on employees latest basic salary. Premium is charged as expenses in Statement of Profit or Loss and Other Comprehensive Income.

e. Employees' Car Loan:

The Company provides car facility in the form of car loan to its senior management, which the concern employee will pay back in monthly installment.

f. Leave Encashment:

The Company has leave encashment policy for its permanent employee who served at least one year and can avail at the time of leaving the Company.

3.13 Income Tax:

Income tax expenses comprise current tax and deferred tax. Income tax expense is recognized in the Statement of Profit or Loss and Other Comprehensive Income except to the extent that it relates to items recognized directly in equity, in which case it is recognized in equity.

a. Current Tax:

Current tax is the expected tax payable on the taxable income for the year, using tax rates applicable in Bangladesh. As per section 52N of Income Tax Ordinance, 1984, tax at sources shall be deducted from revenue income of the company which will be treated as final discharge of tax liability. Also current tax is payable in the year for interest on financial & other income.

b. Deferred Tax:

In compliance with IAS-12: Income tax, there is no temporary differences between the carrying amount of assets and liabilities for financial reporting purpose and amounts used for taxation purpose though the Company submitted the tax return under section 82C of Income Tax Ordinance, 1984.

3.14 Revenue Recognition:

Revenue is initially recognized in the Statement of Profit or Loss and Other Comprehensive Income upon supply of electricity based on net energy output on a monthly basis. Net energy output is determined by the Joint meter reading and verification committee consisting of Baraka Power Limited personnel's and BPDB representatives. After initial recognition, adjustment is made on actual bill paid by the BPDB.

3.15 Financial Income and Expenses:

Financial income comprise interest income received from bank on FDR and STD A/C.

Financial expenses comprise interest expense on term loan. All borrowing costs are recognized in the Statement of Profit or Loss and Other Comprehensive Income using effective interest method except to the extent that they are capitalized during construction period of the plants in compliance with IAS-23: Borrowing Cost.

3.16 Earnings per Share:

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

a. Basic Earnings per Share:

Basic earnings per share is calculated by dividing the profit and loss attributable to the ordinary shareholders of the Company by the weighted average number ordinary share outstanding during the period.

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

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

c. Diluted Earnings per Share:

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

3.17 Foreign Currency Translation:

Foreign currency transactions are translated into Bangladeshi taka at the rates ruling on the transaction date. All monetary assets and liabilities at the balance sheet date are translated using rates prevailing on that day. Gain/Loss arising from translation of foreign currency is recognized as Income/Expenses in the Statement of Profit or Loss and Other Comprehensive Income.

3.18 Contingencies:

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

3.19 Impairment:

At each reporting date indications of impairment are reviewed. We assessed Financial & Non-financial assets whether there is objective evidence that these are impaired. As on March 31, 2024 the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

3.20 Related Party Disclosures:

As per International Accounting Standard (IAS -24) the parties are considered to be related if one of the party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. The company carried out transactions in the ordinary course of business on an arm's length basis.

3.21 Segment Reporting:

No segmental reporting is applicable for the company as required by IAS-14: "Segment Reporting" as the company operates in a single industry segment and within a single geographical territory.

3.22 Off Setting:

In compliance to IAS-1 and IAS-32, offsetting is done for a particular vendor or customer when the following conditions are met:

- * Each of the two parties owes the other determinable amounts;
- * The entity has the right to set off against the amount owed by other party;
- * The entity intends to offset;
- * The right of setoff is legally enforceable.

3.23 Components of the Financial Statements:

According to the Bangladesh Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components

- * Statement of Financial Position as on March 31, 2024;
- * Statement of Profit or Loss and Other Comprehensive Income for the period ended March 31, 2024;

- * Statement of Changes in Equity for the period ended March 31, 2024;
- * Statement of Cash Flows for the period ended March 31, 2024; and
- * Accounting Policies and Explanatory Notes.

3.24 Events after Reporting Period:

Events after reporting period that provide additional information about the Company's position at the Statement of Financial Position date are reflected in the financial statements. Events after reporting period that are not adjusting event are disclosed as off Statement of Financial Position items.

3.25 Going concern:

The company has adequate resources to continue the operation for foreseeable future and hence, the financial statements have been prepared on going concern basis. Assessed by the management, there are no material uncertainties relating to events or conditions which may cause significant doubt upon the company's ability to continue as a going concern.

3.26 Basis of Preparation of the interim Financial Statements:

These interim financial statements should be read in conjunction with the Financial Statements for the year ended 30 June, 2023 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information.

The accounting policies used are consistent with those used in the Annual Financial Statements. The financial statements have been prepared in accordance with the International Financial Reporting Standards (IFRSs). The presentation of the Interim Financial Statements is consistent with the Annual Financial Statements. Where necessary, the comparatives have been reclassified or extended to take into account any presentational changes made in the Annual Financial Statements. The preparation of the Interim Financial Statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities at the date of the Interim Financial Statements. If in the future such estimates and assumptions, which are based on management's best judgment at the date of the Interim Financial Statements, deviate from the actual, the original estimates and assumptions will be modified as appropriate in the period in which the circumstances change.

<u>Notes</u> <u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2023</u> <u>Amount (Tk.)</u>
4.00 Property, Plant & Equipment: Tk. 2,070,441,372		
<u>Cost</u>		
Opening Balance	3,223,502,793	2,966,440,757
Add: Addition during the period	304,215	257,062,036
	<u>3,223,807,008</u>	<u>3,223,502,793</u>
Less: Adjustment during the period	-	-
Closing Balance of Cost	<u>3,223,807,008</u>	<u>3,223,502,793</u>
<u>Accumulated Depreciation</u>		
Opening Balance	1,056,790,135	939,699,132
Add: Charged during the period	96,575,501	117,091,003
	<u>1,153,365,636</u>	<u>1,056,790,135</u>
Less: Adjustment during the period	-	-
Closing Balance of Depreciation	<u>1,153,365,636</u>	<u>1,056,790,135</u>
Written Down Value	<u>2,070,441,372</u>	<u>2,166,712,658</u>
<i>Details of Property, Plant & Equipment are stated in "Schedule-B".</i>		
<i>Hypothecation of all fixed assets are on first ranking creating present and future charges with the RJSC against the Term Loan that sanctioned by Trust Bank Limited.</i>		
04.A Consolidated Property, Plant & Equipment: Tk. 2,274,661,196		
Baraka Power Limited	2,070,441,372	2,166,712,658
Baraka Fashions Limited	204,219,824	209,066,926
	<u>2,274,661,196</u>	<u>2,375,779,584</u>
Less: intra-group Adjustment	-	-
Total	<u>2,274,661,196</u>	<u>2,375,779,584</u>
<i>Details of Consolidated Property, Plant & Equipment are stated in Schedule-A.</i>		
5.00 Right-of-Use Assets: Tk. 244,015		
<u>Cost</u>		
Opening Balance	5,899,325	5,899,325
Add: Addition during the period	-	-
	<u>5,899,325</u>	<u>5,899,325</u>
Less: Adjustment	-	-
Closing Balance of Cost	<u>5,899,325</u>	<u>5,899,325</u>
<u>Accumulated Depreciation</u>		
Opening Balance	4,923,268	3,947,212
Add: Charged during the period	732,042	976,056
	<u>5,655,310</u>	<u>4,923,268</u>
Less: Adjustment during the period	-	-
Closing Balance of Depreciation	<u>5,655,310</u>	<u>4,923,268</u>
Written Down Value	<u>244,015</u>	<u>976,057</u>
<i>5.01 Details of Right of Use Assets is stated in "Schedule-BBB".</i>		
05.A Consolidated Right-of-Use Assets: Tk. 358,216		
Baraka Power Limited	244,015	976,057
Baraka Fashions Limited	114,201	456,806
	<u>358,216</u>	<u>1,432,863</u>
Less: intra-group Adjustment	-	-
Total	<u>358,216</u>	<u>1,432,863</u>
<i>Details of Right-of-Use Assets is stated in Schedule-AAA.</i>		
6.00 Intangible Assets: Tk. 0		
<u>Cost</u>		
Opening Balance	791,325	791,325
Addition during the period	-	-
Adjustment during the period	-	-
Closing Balance of Cost	<u>791,325</u>	<u>791,325</u>
<u>Accumulated Amortization</u>		
Opening Balance	737,080	646,815
Charged during the period	54,245	90,265
Adjustment during the period	-	-
Closing Balance of Amortization	<u>791,325</u>	<u>737,080</u>
Written Down Value	<u>-</u>	<u>54,245</u>
<i>Details of Intangible Assets are stated are Schedule-BB</i>		

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2023</u> <u>Amount (Tk.)</u>
06.A	Consolidated Intangible Assets: Tk. 0		
	Baraka Power Limited	-	54,245
	Baraka Fashions Limited	-	-
	Total	-	54,245
	<i>Details of Consolidated Intangible Assets are stated in Schedule-AA.</i>		
7.00	Capital Work-in-Progress: Tk. 8,806,777		
	Building & Civil Construction	8,806,777	8,806,777
	Total	8,806,777	8,806,777
07.A	Consolidated Capital Work-in-Progress: Tk. 8,806,777		
	Baraka Power Limited	8,806,777	8,806,777
	Baraka Fashions Limited	-	-
		8,806,777	8,806,777
	Less: intra-group Adjustment	-	-
	Total	8,806,777	8,806,777
8.00	Consolidated Goodwill on Acquisition: Tk. 28,379,313		
	Baraka Patenga Power Limited	-	-
	Goodwill Acquisition of Subsidiary (Baraka Fashions Ltd.)	28,379,313	28,379,313
	Total	28,379,313	28,379,313
9.00	Investment in Subsidiary: Tk. 153,000,000		
	Investment as Share Capital in Baraka Fashions Ltd. (51%)	153,000,000	153,000,000
	Total	153,000,000	153,000,000
	<i>Baraka Fashions Limited has raised its paid up capital from Tk 3 lac to 30 Crore during the financial year 2021-2022. In this connection, Baraka Power Limited has invested additional Tk 152,847,000 as proportionate portion of its 51% equity in Baraka Fashions Ltd.</i>		
09.A	Consolidated Investment in Subsidiary: Tk. 0		
	Baraka Power Limited	153,000,000	153,000,000
	Baraka Fashions Limited	-	-
		153,000,000	153,000,000
	Less: intra-group Adjustment	153,000,000	153,000,000
	Total	-	-
10.00	Investment in Associates: Tk. 1,165,950,000		
	Baraka Shikalbaha Power Limited	304,000,000	304,000,000
	Baraka Patenga Power Limited	481,950,000	481,950,000
	Karnaphuli Power Limited	380,000,000	380,000,000
	Total	1,165,950,000	1,165,950,000

Baraka Power Limited acquired 20% equity holding of Baraka Shikalbaha Power Limited (BSPL) with effect from March 12, 2018 and subsequently investment has increased by Tk. 28.50 crore during the year as proportionate part of BSPL's increased paid-up capital of Tk. 142.50 crore.

BPL holding in BPPL is decreased to 29.25% from its earlier holding of 51% after execution of allotment of shares for 73,770,488 nos. of ordinary shares to public through Initial Public Offering (IPO) by BPPL. Accordingly, financial presentation has changed from subsidiary to associate.

BPL holding is decreased to 39.92% (14.92% through cross holding in addition to direct holding of 25%) from its earlier holding of 51.01% in KPL after execution of allotment of shares for 73,770,488 nos. of ordinary shares to public through Initial Public Offering (IPO) by BPPL. Accordingly, financial presentation has changed from subsidiary to associate.

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2023</u> <u>Amount (Tk.)</u>
10.A	Consolidated Investment in Associates: Tk. 2,347,450,489		
	Opening Balance	2,217,879,270	2,447,135,397
	Share of Profit/(Loss) during the period from Associates (Note: 10.A.01)	129,571,219	(75,291,377)
	Investment in Baraka Patenga Power Limited (Note: 10.A.02)	-	-
	Investment in Karnaphuli Power Limited (Note: 10.A.03)	-	-
	Investment in Baraka Shikalbaha Power Limited	-	-
		2,347,450,489	2,371,844,020
	Less: intra-group Adjustment (Dividend Received/ Receivable from Associates Companies)	82,302,375	153,964,750
	Closing Balance	2,265,148,114	2,217,879,270
10.A.01	Share of Profit/(Loss) during the Period from Associates: Tk. 129,571,219		
	Baraka Patenga Power Limited (29.25%)	(19,201,786)	(32,406,368)
	Baraka Shikalbaha Power Limited (34.92%)	56,775,146	(105,032,164)
	Karnaphuli Power Limited (39.92%)	91,997,859	62,147,155
		129,571,219	(75,291,377)
	Prior year's adjustment (BSPL cross holding profit/(loss))	-	-
	Closing balance	129,571,219	(75,291,377)
10.A.02	Investment in Baraka Patenga Power Limited: Tk. 0		
	Share Capital after IPO	-	-
	Share Premium	-	-
	Retained Earnings as on 01 July 2021	-	-
	Net assets after IPO	-	-
	Shareholding Position after IPO	-	-
10.A.03	Investment in Karnaphuli Power Limited: Tk. 0		
	Share Capital	-	-
	Retained Earnings as on 01 July 2021	-	-
	Net assets	-	-
	Direct investment on Net Assets of BPL to KPL (@ 25%)	-	-
	Indirect investment on Retained Earnings of BPL to KPL (@ 14.92%)	-	-
		-	-
11.00	Investment in Preference Share: Tk. 41,250,000		
	Royal Educare Limited	41,250,000	44,000,000
	Total	41,250,000	44,000,000
	In 2020-2021, Baraka Power Limited subscribed Tk 5,500,000 for redeemable preference shares of Tk. 10 each of Royal Educare Limited for a term of 10 years for dividend rate of 9% p.a.		
11.A	Consolidated investment in Preference Share: Tk. 41,250,000		
	Baraka Power Limited	41,250,000	44,000,000
	Baraka Fashions Limited	-	-
	Total	41,250,000	44,000,000
12.00	Pre-operating Expenses: Tk. 1,703,660		
	<u>Original Cost</u>		
	Beginning Balance	43,808,428	43,808,428
	Add: Addition during the period	-	-
	Ending Balance (A)	43,808,428	43,808,428
	<u>Accumulated Amortization</u>		
	Beginning Balance	39,914,347	36,993,785
	Add: Charged during the period	2,190,421	2,920,562
	Ending Balance (B)	42,104,768	39,914,347
	Total (A-B)	1,703,660	3,894,081
	Amortization expenses charged to the pre-operating expenses throughout 15 years of contractual life of the project on a straight line basis as per management decision in compliance with Para-M & N, Part -1, Schedule-XI of Companies Act, 1994.		
12.A	Consolidated Pre-operating Expenses: Tk. 1,703,660		
	Baraka Power Limited	1,703,660	3,894,081
	Baraka Fashions Limited	-	-
	Total	1,703,660	3,894,081

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2023</u> <u>Amount (Tk.)</u>
15.01	Advance against Inventory & PPE :Tk. 52,959,204		
	Advance against Spare Parts & Lubricants	52,659,204	14,399,951
	Advance against Office Decoration	300,000	300,000
	Total	52,959,204	14,699,951
15.A	Consolidated Advances, Deposits & Pre-payments:Tk. 387,530,521		
	Baraka Power Limited	357,711,537	256,945,315
	Baraka Fashions Limited	29,818,984	18,554,261
		387,530,521	275,499,576
	Less: intra-group Adjustment	-	-
		387,530,521	275,499,576
	Prior-year's adjustment	-	-
	Closing Balance	387,530,521	275,499,576
16.00	Accounts Receivables: Tk. 1,482,792,290		
	Bangladesh Power Development Board (BPDB)	1,482,792,290	1,008,531,553
	Total	1,482,792,290	1,008,531,553
	Aging Schedule of Accounts Receivables:		
	<u>Duration</u>		
	Invoiced 0-30 days	101,020,579	204,516,713
	Invoiced 31-60 days	159,800,850	212,700,522
	Invoiced 61-90 days	129,918,522	195,757,169
	Invoiced 91-180 days	418,060,795	395,557,149
	Invoiced 181-365 days	673,991,544	-
	Invoiced over 365 days	-	-
	Total	1,482,792,290	1,008,531,553
	Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:		
	Debts exceeding 06 months	673,991,544	-
	Other debts less provision	808,800,746	1,008,531,553
		1,482,792,290	1,008,531,553
	Debts considered good and secured	1,482,792,290	1,008,531,553
	Debts considered good without debtors personal security	-	-
	Debts considered doubtful or bad	-	-
	Debts due from companies same management	-	-
	Maximum debt due by director or officers at any time	-	-
	Total	1,482,792,290	1,008,531,553
16.A	Consolidated Accounts Receivables: Tk. 1,711,678,101		
	Baraka Power Limited	1,482,792,290	1,008,531,553
	Baraka Fashions Limited	228,885,811	100,063,671
	Total	1,711,678,101	1,108,595,224
17.00	Other Receivable: Tk. 759,176		
	Mr. Galib	46,000	20,000
	Podder & Associates Ltd	713,176	491,971
	Total Receivable	759,176	511,971
17.A	Consolidated Other Receivable: Tk. 759,176		
	Baraka Power Limited	759,176	511,971
	Baraka Fashions Limited	-	-
		759,176	511,971
	Less: intra-group Adjustment	-	-
	Total	759,176	511,971

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2023</u> <u>Amount (Tk.)</u>
18.00	Current Account with Related Parties: Tk. 708,421,785		
	Baraka Patenga Power Ltd	9,694,545	6,790,321
	Baraka Fashions Limited	518,696,437	482,464,795
	Baraka Apparels Limited	179,714,198	178,944,198
	NRB Ventures Pvt Ltd	177,466	57,466
	Karnaphuli Harbour Ltd	139,139	11,094
	Total Receivable	708,421,785	668,267,874
18.A	Consolidated Current Account with Related Parties: Tk. 189,725,348		
	Baraka Power Limited	708,421,785	668,267,874
	Baraka Fashions Limited	-	-
		<u>708,421,785</u>	<u>668,267,874</u>
	Less: intra-group Adjustment	518,696,437	482,464,795
	Total	189,725,348	185,803,079
19.00	Short Term Investment: Tk. 35,000,000		
	Fixed Deposit Receipt:		
	IPDC Finance Ltd.	35,000,000	35,000,000
	Total	35,000,000	35,000,000
19.A	Consolidated Short Term Investment: Tk. 67,748,346		
	Baraka Power Limited	35,000,000	35,000,000
	Baraka Fashions Limited	32,748,346	32,748,346
		<u>67,748,346</u>	<u>67,748,346</u>
	Less: intra-group Adjustment	-	-
	Total	67,748,346	67,748,346
20.00	Cash & Cash Equivalents: Tk.46,567,802		
	Cash in Hand	1,999,098	1,695,321
	Sub Total	1,999,098	1,695,321
	Cash at Bank		
	Trust Bank Ltd., SND A/C, Sylhet Cor. Br.	1,000	13,954
	Trust Bank Ltd., Current A/C, Sylhet Cor. Br.	-	-
	BRAC Bank Ltd., Gulshan Br.	206,021	206,021
	Bank Asia Ltd, Corporate Br. Dhaka	462	5,080
	City Bank Ltd, Gulshan Avenue Br.	644,173	380,867
	United Commercial Bank Limited, Principal Br.	43,114	50,159
	Modhumoti Bank Ltd	1,408	1,753
	Eastern Bank Limited, Shantinagar Br.	102,215	102,215
	Sub Total	998,393	760,049
	Cash available on BO A/C at period end-(Sheltech Brokerage Ltd)	(446)	(446)
	Cash available on BO A/C at period end (Baraka Securities Ltd)	6	898
	Sub Total	(440)	452
	Cash at Bank for Unclaimed Dividend and IPO Subscription		
	Trust Bank Limited, Sylhet Corporate Br.	59	633.00
	Trust Bank Limited, Sylhet Corporate Br.	14,604	10,950.00
	United Commercial Bank Limited, Bijoyagar Br.	4,298,265	4,390,873.00
	United Commercial Bank Ltd, Bijoyagar Br. (Dividend A/C 2020-2021)	4,784,102	5,459,072
	United Commercial Bank Ltd, Bijoyagar Br. (Dividend A/C 2021-2022)	22,214,449	22,829,901
	United Commercial Bank Ltd, Bijoyagar Br. (Dividend A/C 2022-2023)	12,259,272	-
	Sub Total	43,570,751	32,691,429
	Grand Total	46,567,802	35,147,251
	<i>The bank balances have been confirmed and reconciled with respective bank statements.</i>		
	<i>Cash in hand has been verified at the close of the year.</i>		
20.A	Consolidated Cash & Cash Equivalents: Tk.154,185,406		
	Baraka Power Limited	46,567,802	35,147,251
	Baraka Fashions Limited	107,617,604	81,148,758
	Total	154,185,406	116,296,009

Notes	Particulars	As on			
		March 31, 2024	June 30, 2023		
		Amount (Tk.)	Amount (Tk.)		
21.00	Share Capital: Tk. 2,354,656,610				
	Authorized:				
	300,000,000 Ordinary Shares of Tk. 10 each and 100,000,000 Preference Shares of Tk. 10 each	4,000,000,000	4,000,000,000		
	Issued, Subscribed and Paid-up:				
	235,465,661 Ordinary Shares of Tk. 10 each	2,354,656,610	2,354,656,610		
21.A	Consolidated Share Capital: Tk. 2,354,656,610				
	Authorized:				
	300,000,000 Ordinary Shares of Tk. 10 each and 100,000,000 Preference Shares of Tk. 10 each	4,000,000,000	4,000,000,000		
	Issued, Subscribed and Paid-up:				
	235,465,661 Ordinary Shares of Tk. 10 each	2,354,656,610	2,354,656,610		
	Shareholding Position is as follows:				
		Shareholding Position is as follows:			
Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Taka	
		31-03-2024	30-06-2023	31-03-2024	30-06-2023
01	FAISAL AHMED CHOWDHURY	0.00%	0.00%	-	-
02	MD. AHSANUL KABIR	0.00%	0.00%	-	-
03	NANU KAZI MOHAMMED MIAH	0.00%	0.00%	-	-
04	ROBIN CHOUDHURY	7.35%	7.35%	173,155,630	173,155,630
05	ABDUL BARI	0.00%	0.00%	-	-
06	BARAKA APPARELS LIMITED	2.61%	2.61%	61,425,490	61,425,490
07	FAHIM AHMED CHOWDHURY	0.50%	0.50%	11,775,510	11,775,510
08	NRB VENTURES (PVT.) LIMITED	8.00%	8.00%	188,372,530	188,372,530
09	AFZAL RASHID CHOUDHURY	0.28%	0.28%	6,700,070	6,700,070
10	FUSION HOLDINGS (PVT.) LIMITED	7.72%	8.40%	181,879,920	197,879,920
11	MD SHIRAJUL ISLAM	0.01%	0.01%	335,660	335,660
12	KARNAPHULI HARBOUR LIMITED	2.22%	2.22%	52,234,930	52,234,930
13	BARAKA SHIKALBAHA POWER LTD	2.04%	2.04%	48,000,000	48,000,000
14	DR. MD ZAKIR HOSSAIN	0.00%	0.00%	-	-
15	KHALED MAHMOOD	0.00%	0.00%	-	-
16	A.B.M FOZLE HUDA	0.00%	0.00%	-	-
17	SHAHUD AHMED	0.00%	0.00%	-	-
18	MD ALI NOOR	0.00%	0.00%	-	-
19	DHIMAN KUMAR CHOWDHURY	0.01%	0.01%	200,000	200,000
20	OTHER SHAREHOLDERS	69.25%	68.57%	1,630,576,870	1,614,576,870
	Total	100.00%	100.00%	2,354,656,610	2,354,656,610
22.00	Share Premium: Tk. 970,000,000				
	Share Premium			1,000,000,000	1,000,000,000
	Less: Tax deducted at Source (TDS)			30,000,000	30,000,000
	Total			970,000,000	970,000,000
	<i>The Company issued 20,000,000 ordinary shares of Tk. 60 each (including premium of Tk. 50) through Initial Public Offering (IPO) and accordingly TDS @ 3% on Share Premium has been deducted as per section 53L of Income Tax Ordinance, 1984. Income Tax expenses have been adjusted against the Value of Share Premium in compliance with section 57 of the Companies Act, 1994.</i>				
22.A	Consolidated Share Premium: Tk. 970,000,000				
	Baraka Power Limited			970,000,000	970,000,000
	Baraka Fashions Limited			-	-
	Total			970,000,000	970,000,000
23.00	Fair Value Gain/Loss Reserve: Tk. 20,339				
	Opening Balance			50,197	(60,827)
	Add: Addition during the period			(29,858)	111,024
				20,339	50,197
23.A	Consolidated Fair Value Gain/Loss Reserve: Tk. 20,339				

<u>Notes</u>	<u>Particulars</u>	As on	As on
		March 31, 2024	June 30, 2023
	Baraka Power Limited	20,339	50,197
	Baraka Fashions Limited	-	-
		20,339	50,197
	Less : Non-Controlling Interest	-	-
		20,339	50,197
24.00	Retained Earnings: Tk. 1,203,025,568		
	Opening Balance	1,083,810,930	984,686,385
	Add: Net profit during the period	236,947,469	334,590,206
	Prior years' Adjustment	-	-
		1,320,758,399	1,319,276,591
	Less: Cash Dividend	(117,732,831)	(235,465,661)
	Less: Stock Dividend	-	-
	Total	1,203,025,568	1,083,810,930
24.A	Consolidated Retained Earnings: Tk. 2,016,439,134		
	Opening Balance	1,853,665,550	1,957,571,237
	Add: Net profit during the period	280,506,415	131,559,974
		2,134,171,965	2,089,131,211
	Less: Cash Dividend	(117,732,831)	(235,465,661)
	Less: Stock Dividend	-	-
	Total	2,016,439,134	1,853,665,550
	Less: intra-group adjustment	-	-
	Closing balance	2,016,439,134	1,853,665,550
25.00	Non Controlling Interest: Tk. -154,847,540		
	Opening Balance	(151,279,361)	(176,476,726)
	Addition Through issue of Share	-	-
	Addition during the period	(3,568,179)	25,197,365
		(154,847,540)	(151,279,361)
	Less: Disposal of Non Controlling Interest	-	-
	Less: Cash Dividend @ 10%	-	-
	Total	(154,847,540)	(151,279,361)
25.01	Disposal of Non Controlling Interest: Tk. 0		
	Baraka Patenga Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Total	-	-
26.00	Term Loan : Tk. 418,828,247		
	Non-Current Maturity: Tk.15,722,765		
	Trust Bank Ltd.	-	254,073,827
	Bank Asia Limited	15,722,765	-
	Sub Total	15,722,765	254,073,827
	Current Maturity: Tk. 403,105,482		
	Trust Bank Ltd.	363,953,268	370,401,918
	Bank Asia Limited	25,082,593	97,888,881
	Interest Payable	14,069,621	16,982,812
	Sub Total	403,105,482	485,273,611
	Grand-Total	418,828,247	739,347,438

Trust Bank Limited sanctioned term loan facility of BDT 380.00 million on 10 August 2020 and availed on 01 September 2020 at interest rate of 9% p.a. for tenor of 04 years for the purpose of taking-over loan of BD Finance Limited, payable at equal quarterly installments. Interest rate has revised to SMART + 3% p.a. (10.10%) with effect from 01 January 2024;

Trust Bank Limited has sanctioned term loan facility of BDT 870.00 million on 15 March 2021 and availed on 20 May 2021 at interest rate of 9% p.a. for tenor of 42 months for the purpose of taking-over loan of IPDC, IIDFC & BIFFL payable at equal quarterly installments. Interest rate has revised to SMART + 3% p.a. (10.10%) with effect from 01 January 2024;

Bank Asia Limited sanctioned term loan facility of BDT 250.00 million on 06 May 2021 and availed on 30 May 2021 at interest rate of 9% p.a. for tenor of 04 years for the purpose of meeting the cost of major overhauling at Fenchugonj plant, payable at equal monthly installments. Interest rate has revised to SMART + 3% p.a. (11.89%) with effect from 01 January 2024;

The security package for the term loan of Trust Bank Ltd is as follows:

Notes	Particulars	As on	As on	
		March 31, 2024	June 30, 2023	
	-Mortgage of project land;			
	-Hypothecation of all fixed and floating assets including but not limited to machinery, book debts, furniture, fixture and equipment on first ranking pari passu basis creating present and future charge with the RJSC;			
	-Establishment of Escrow Account and Debt Service Account with appropriate cash flow;			
	-Directors' Personal Guarantee;			
	-Co-payee of benefits under all insurance policies insuring the relevant moveable and immoveable assets of the			
26.A	Consolidated Term Loan (Non-Current): Tk. 183,146,879			
	Baraka Power Limited	15,722,765	254,073,827	
	Baraka Fashions Limited	167,424,114	184,986,265	
	Total	183,146,879	439,060,092	
26.B	Consolidated Term Loan (Current): Tk. 440,594,126			
	Baraka Power Limited	403,105,482	485,273,611	
	Baraka Fashions Limited	37,488,644	30,386,328	
	Total	440,594,126	515,659,939	
27.00	Lease Liability: Tk. 242,928			
	Non-Current Maturity			
	Rental Agreement-Office Space	-	-	
	Sub-Total	-	-	
	Current Maturity			
	Rental Agreement-Office Space	242,928	1,010,459	
	Sub-Total	242,928	1,010,459	
	Grand-Total	242,928	1,010,459	
	Interest Rate	9.00% p.a.		
	Tenor	3 years		
	Repayment Amount	Tk. 93,115 only for office space per month;		
	Purpose	To use the facility		
	Obligation under rental agreement has been recognized as lease liability in the Statement of Financial Position, from the date of inception of the rental agreement, at amount equal at the inception of the rental agreement to the present value of future rental payment.			
	The present value of future rental payment obligation payable after the date of statement of financial position is as follows :			
		31-03-2024		30-06-2023
	Particulars	Future Minimum Lease Payment	Interest	Present Value of Minimum Lease Payment
	Not Later than one year	247,065	4,137	242,928
	Later than one year but not later than five years	-	-	-
	Later than five years	-	-	-
	Total Obligation under Finance Lease	247,065	4,137	242,928
27.A	Consolidated Finance Lease Liability (Non-Current): Tk. 0			
	Baraka Power Limited	-	-	-
	Baraka Fashions Limited	-	-	-
	Total	-	-	-
27.B	Consolidated Finance Lease Liability (Current): Tk. 577,337			
	Baraka Power Limited	242,928		1,010,459
	Baraka Fashions Limited	334,409		593,869
	Total	577,337		1,604,328
28.00	Provision for Gratuity: Tk. 13,175,826			
	Opening Balance	13,175,826		10,317,213
	Add: Provision made during the period	-		13,175,826
		13,175,826		23,493,039
	Less: Transferred to Gratuity Fund	-		-
	Less: Payment made during the period	-		10,317,213
	Closing Balance	13,175,826		13,175,826

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u>	<u>As on</u> <u>June 30, 2023</u>
28.A	Consolidated Provision for Gratuity: Tk. 13,175,826		
	Baraka Power Limited	13,175,826	13,175,826
	Baraka Fashions Limited	-	-
	Total	13,175,826	13,175,826
29.00	Consolidated Deferred Tax Liability: Tk. 3,574,849		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	3,574,849	3,527,246
	Total	3,574,849	3,527,246
30.00	Other Financial Facilities: Tk. 429,222,508		
	Working Capital Liability	429,222,508	232,647,457
	Total	429,222,508	232,647,457
30.A	Consolidated Other Financial Facility: Tk. 475,031,684		
	Baraka Power Limited	429,222,508	232,647,457
	Baraka Fashions Limited	45,809,176	-
		475,031,684	232,647,457
	Less: intra-group Adjustment	-	-
	Total	475,031,684	232,647,457
31.00	Provision for Income Tax: Tk. 274,362,247		
	Opening Balance	176,277,031	175,824,365
	Add: Addition during the period	98,085,216	107,479,850
		274,362,247	283,304,215
	Less: Adjustment during the period		108,304,191
	Add: Over provision in prior year		1,277,007
	Closing Balance	274,362,247	176,277,031
31.A	Consolidated Provision for Income Tax: Tk. 298,824,899		
	Baraka Power Limited	274,362,247	176,277,031
	Baraka Fashions Limited	24,462,652	16,405,621
		298,824,899	192,682,652
	Less: intra-group Adjustment		-
	Total	298,824,899	192,682,652
32.00	Liabilities for Expenses: Tk. 14,479,814		
	Audit Fees	-	287,500
	Salary & Allowances	12,678,374	5,277,510
	Directors Remuneration	1,801,440	1,125,900
	Total	14,479,814	6,690,910
32.A	Consolidated Liabilities for Expenses: Tk. 44,974,136		
	Baraka Power Limited	14,479,814	6,690,910
	Baraka Fashions Limited	30,494,322	8,602,060
	Total	44,974,136	15,292,970
33.00	Current Account with Related Parties: Tk. 62,405,209		
	Karnaphuli Power Limited	36,061,809	
	Baraka Shikalbaha Power Limited	26,343,400	
	Total	62,405,209	-
33.A	Consolidated Current Account with Related Parties: Tk. 50,922,009		
	Baraka Power Limited	62,405,209	-
	Baraka Fashions Limited	507,213,237	482,464,795
		569,618,446	482,464,795
	Less: intra-group Adjustment	518,696,437	482,464,795
	Total	50,922,009	-
34.00	Accounts Payable: Tk. 658,529,801		
	Jalalabad Gas T & D Co. Limited	658,222,201	273,549,670
	Ranks Petroleum		8,052,963

<u>Notes</u>	<u>Particulars</u>	<u>As on</u>	<u>As on</u>
		<u>March 31, 2024</u>	<u>June 30, 2023</u>
	Lub-Rref Bangladesh Ltd	-	14,950
	P&H Associates		8,537
	Maas Erectors Ltd	307,600	307,600
	G4S Secure Solutions Bangladesh (Pvt.) Ltd	-	37,950
	Total	658,529,801	281,971,670
34.A	Consolidated Accounts Payables: Tk. 903,766,580		
	Baraka Power Limited	658,529,801	281,971,670
	Baraka Fashions Limited	245,236,779	146,447,222
		903,766,580	428,418,892
	Less: intra-group Adjustment	-	-
	Total	903,766,580	428,418,892

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2024</u>	<u>As on</u> <u>June 30, 2023</u>
35.00	Unclaimed Dividend and IPO Subscription Account: Tk. 31,308,068		
	Dividend for 2019-2020	4,212,751	4,339,859
	Dividend for 2020-2021	3,856,186	4,574,058
	Dividend for 2021-2022	22,055,481	22,606,325
	Other payable (net off interest)	1,183,650	1,167,776
	Total	31,308,068	32,688,018
	Baraka Power Limited maintain separate bank account for dividend & IPO subscription and accordingly executed disbursement/refund in due course from the designated bank account.		
	In compliance with Bangladesh Securities and Exchange Commission directive no. BSEC/CMRRCD/2021-386/03 dated 14 January 2021, unclaimed dividend/IPO subscription fund is presented as liability in separate line item and also presented bank balance under cash at bank.		
35.A	Consolidated Unclaimed Dividend Account: Tk. 31,308,068		
	Baraka Power Limited	31,308,068	32,688,018
	Baraka Fashions Limited	-	-
	Total	31,308,068	32,688,018
36.00	Other Payables: Tk. 12,588,139		
	Other payable for IPO proceeds	48,000	48,000
	Other payable for Dividend Suspense A/C	280,292	280,292
	Dividend for 2022-2023	12,259,847	-
	Total	12,588,139	328,292
	<i>Other payable for IPO proceeds consists of subscription money of 04 applicants of IPO proceeds.</i>		
36.A	Consolidated other Payables: Tk. 12,588,139		
	Baraka Power Limited	12,588,139	328,292
	Baraka Fashions Limited	-	-
		12,588,139	328,292
	Less intra-group Adjustment	-	-
	Total	12,588,139	328,292

Notes	Particulars	3rd. Quarter Ended (09 months)		Third Quarter Ended	
		01 July 23	01 July 22	01 Jan. 24	01 Jan. 23
		to	to	to	to
		31 Mar. 24	31 Mar. 23	31 Mar. 24	31 Mar. 23
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	
37.00	Revenue: Tk. 1,431,048,668				
	Capacity Proceeds	342,374,050	326,962,919	115,112,529	109,873,424
	Variable Operational & Maintenance Proceeds	125,689,003	80,950,664	31,832,204	37,612,434
	Energy Proceeds	962,985,615	381,164,407	243,795,218	248,071,206
	Total	1,431,048,668	789,077,990	390,739,951	395,557,064
	<i>Reason for changes: Capacity proceeds has increased by 5% due to Consumer Price Index (CPI) adjustment. VOMP Proceeds increased by 55% due to high demand of electricity during the period whereas energy proceeds are increased by 153% for significant increase of gas price as well as high demand of electricity from the earlier period.</i>				
37.A	Consolidated Revenue: Tk. 2,247,241,500				
	Baraka Power Limited	1,431,048,668	789,077,990	390,739,951	395,557,064
	Baraka Fashions Limited	816,192,832	819,878,754	436,131,736	331,791,761
	Total	2,247,241,500	1,608,956,744	826,871,687	727,348,825
38.00	Cost of Revenue : Tk. 1,080,917,590				
	Gas Consumption*	871,394,934	309,856,452	215,604,507	200,272,065
	Lubricants and Chemical Consumption**	17,727,579	19,641,936	4,892,090	10,611,161
	Spare Parts Consumption	50,204,951	37,800,439	9,274,974	24,537,127
	Plant Salaries & Allowances	47,242,062	42,669,715	17,287,674	14,411,787
	Depreciation on Plant & Machinery	88,196,444	76,812,924	29,310,155	25,481,736
	Repair & Maintenances on Plant & Machinery	1,506,710	3,464,970	836,550	813,790
	Insurance Premium	4,644,910	4,607,854	1,518,703	1,506,280
	Total	1,080,917,590	494,854,290	278,724,653	277,633,946
	* Gas consumption is increased by 498% due to significant increase of gas price as well as increase of power supply demand as well as during the period.				
	** Lubricants & Chemical consists of Lube oil, Grease, Coolnet water etc.				
38.A	Consolidated Cost of Revenue: Tk. 1,831,593,384				
	Baraka Power Limited	1,080,917,590	494,854,290	278,724,653	277,633,946
	Baraka Fashions Limited	750,675,794	724,153,513	392,088,403	291,891,366
	Total	1,831,593,384	1,219,007,803	670,813,056	569,525,312
	Less: intra-group adjustment	-	-	-	-
	Total	1,831,593,384	1,219,007,803	670,813,056	569,525,312
39.00	General & Administrative Expenses: Tk. 43,674,815				
	Salary & Allowances (Note-39.01)	7,741,220	6,290,723	2,971,962	1,978,375
	Director's Remuneration	11,051,835	10,933,740	4,296,435	4,053,240
	Advertisement & Publicity	393,626	211,771	54,922	70,433
	AGM & EGM Expenses	391,783	777,076	169,689	429,476
	Annual Fees	2,117,516	2,363,767	1,675,972	1,972,033
	Annual Sports & Cultural program	75,253	2,171,060	75,253	312,330
	Business Development Expenses	879,867	227,022	79,583	81,620
	Communication Expenses	809,447	857,814	266,216	316,023
	Education & Training	-	57,000	-	-
	Entertainment & Others	939,571	1,236,034	177,027	385,263
	Gardening & Beautification Expenses	69,748	82,270	3,140	48,955
	General Repair & Maintenances	601,928	1,269,576	117,644	515,072
	Gift & Greetings	10,000	80,000	-	25,000
	Insurance Premium	236,723	241,838	-	2,767
	Legal Fees and Professional Consultancy	142,575	465,450	36,450	40,000
	Medical Expenses	6,500	4,272	-	3,352
	Meeting Attendance Fees	737,000	836,000	275,000	330,000
	Newspaper, Books & Periodicals	46,113	24,353	6,787	8,494
	Photocopy & Stationeries	404,171	510,120	62,570	220,660
	Printing	435,000	12,800	435,000	-
	Rest House Keeping Expenses	683,541	685,981	227,847	227,847
	Staff Fooding & Lodging	165,083	586,865	62,291	227,878
	Travelling & Conveyance	749,985	1,560,539	162,428	805,259
	Uniform	368,296	279,450	-	30,500
	Utility Expenses	600,825	581,050	36,496	193,083
	Vehicle Running Expenses	2,661,444	3,175,854	1,176,155	1,632,504
	Amortization Expenses	2,244,666	2,258,120	739,252	752,706
	Depreciation Expenses on Right of Use Assets	732,042	732,042	244,014	244,014
	Depreciation Expenses	8,379,057	8,752,249	2,789,049	2,806,621
	Total	43,674,815	47,264,836	16,141,182	17,713,505
39.01	Total Salary & Allowances under general & administrative expenses allocated with associate companies (i.e. BPPL, KPL & BSPL) on hourly basis.				

Notes	Particulars	3rd. Quarter Ended (09 months)		Third Quarter Ended	
		01 July 23	01 July 22	01 Jan. 24	01 Jan. 23
		to	to	to	to
		31 Mar. 24	31 Mar. 23	31 Mar. 24	31 Mar. 23
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	
39.A	Consolidated General & Administrative Expenses: Tk. 70,822,700				
	Baraka Power Limited	43,674,815	47,264,836	16,141,182	17,713,505
	Baraka Fashions Limited	27,147,885	24,968,329	10,779,057	8,675,513
	Total	70,822,700	72,233,165	26,920,239	26,389,018
40.00	Other Income: Tk. 110,519,631				
	Capital Gain/(Loss) on Marketable Securities	410,506	(713,869)	421,602	(768,376)
	Dividend Income on Preference Share	1,980,000	2,227,500	-	-
	Dividend Income on Investment in Associates				
	- Baraka Patenga Power Ltd. (Taxed Income)	25,302,375	50,604,750	-	-
	- Baraka Shikalbaha Power Ltd. (BSPL)	-	42,560,000	-	-
	- Karnaphuli Power Ltd. (KPL)	57,000,000	60,800,000	-	-
	Dividend Income on Capital Market	90,700	32,872	90,700	32,872
	BO A/C Charges	(461)	(938)	(6)	(6)
	Foreign Exchange Gain /(Loss)	(2,799,400)	-	(1,925,817)	-
	Bank Interest	137,534	36,894	-	-
	Interest Income earned on Loan to Related Parties	28,398,377	34,984,493	10,255,746	13,416,621
	Total	110,519,631	190,531,702	8,842,225	12,681,111
40.A	Consolidated Other Income: Tk. 11,928,609				
	Baraka Power Limited	110,519,631	190,531,702	8,842,225	12,681,111
	Baraka Fashions Limited	12,109,730	17,895,317	11,963,186	6,524,646
		122,629,361	208,427,019	20,805,411	19,205,757
	Less: intra-group adjustment	110,700,752	179,366,147	10,255,746	8,577,868
	Total	11,928,609	29,060,872	10,549,665	10,627,889
41.00	Financial Expenses: Tk. 81,943,209				
	Term Finance Expenses	44,742,507	59,951,690	14,069,621	18,724,309
	Lease Finance Expenses	48,480	116,193	10,239	33,317
	Other Financial Expenses	35,858,540	27,516,832	14,266,350	6,145,328
	Bank Charge & Commission	149,021	186,541	69,134	62,385
	Bank Guarantee Expenses	1,144,661	1,463,503	-	864,873
	Total	81,943,209	89,234,759	28,415,344	25,830,212
41.A	Consolidated Financial Expenses: Tk. 103,193,391				
	Baraka Power Limited	81,943,209	89,234,759	28,415,344	25,830,212
	Baraka Fashions Limited	49,648,559	39,029,608	17,803,485	13,076,589
		131,591,768	128,264,367	46,218,829	38,906,801
	Less: intra-group Adjustment	28,398,377	25,401,397	10,255,746	8,577,868
	Total	103,193,391	102,862,970	35,963,083	30,328,933
43.00	Consolidated Deferred Tax: Tk. 47,603				
	Baraka Power Limited	-	-	-	-
	Baraka Fashions Limited	47,603	480,680	298,463	33,142
	Total	47,603	480,680	298,463	33,142
44.00	Income Tax Expenses: Tk. 98,085,216				
	Income tax expenses on Revenue	85,862,920	47,344,679	23,444,397	23,733,423
	Income tax expenses on Dividend Income	11,814,140	21,124,074	18,140	6,574
	Income tax expenses on Financial & Other Income	408,156	7,879,812	-	3,013,289
	Over Provision in Prior Year	-	-	-	-
	Total	98,085,216	76,348,565	23,462,537	26,753,286

Calculation of Current Tax is stated in Annexure - 01.

Notes	Particulars	3rd. Quarter Ended (09 months)		Third Quarter Ended	
		01 July 23 to 31 Mar. 24	01 July 22 to 31 Mar. 23	01 Jan. 24 to 31 Mar. 24	01 Jan. 23 to 31 Mar. 23
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
44.A	Consolidated Income Tax Expenses: Tk. 106,142,247				
	Baraka Power Limited	98,085,216	76,348,565	23,462,537	26,753,286
	Baraka Fashions Limited	8,057,031	9,707,621	4,232,992	4,185,073
	Less: intra-group Adjustment	106,142,247	86,056,186	27,695,529	30,938,359
	Total	106,142,247	86,056,186	27,695,529	30,938,359
45.00	Earnings Per Share (EPS) : Tk. 1.01				
	Profit Attributable to Ordinary Shareholders	236,947,469	273,184,248	52,838,460	60,307,225
	Weighted Average Number of Ordinary Shares Outstanding during the period (Note 45.01)	235,465,661	235,465,661	235,465,661	235,465,661
	Basic Earnings Per Share (EPS)	1.01	1.16	0.22	0.26

Reason for changes: Basic EPS has decreased due to decrease of dividend income from associate companies compared to same period of earlier year.

45.A	Consolidated Earnings Per Share (EPS): Tk. 1.19				
	Profit Attributable to Ordinary Shareholders	280,506,415	64,697,044	109,750,217	154,756,565
	Weighted Average Number of Ordinary Shares Outstanding during the period (Note 45.01)	235,465,661	235,465,661	235,465,661	235,465,661
	Total	1.19	0.27	0.47	0.66

Reason for changes: Consolidated EPS has increased due to decrease of exchange loss in foreign currency transactions in associate companies compared to same period in previous year.

45.01 Weighted Average Number of Ordinary Shares Outstanding:

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

Date of Allotment	Ordinary Share	Weighted No. of days	Calculation	Weighted No. of Share
01-07-2023	235,465,661			235,465,661
Addition during the period	-			-
as on March 31, 2024	235,465,661			235,465,661

45.02 Dilution of Earnings Per Share:

No diluted earnings per share is required to be calculated for the period presented as there was no potential ordinary shares has been issued by the company, as such no scope for dilution during the period.

46.00 Net Assets Value (NAV) Per Share: Tk. 19.23

		As on Mar. 31, 2024	As on June 30, 2023
Share Capital		2,354,656,610	2,354,656,610
Share Premium		970,000,000	970,000,000
Fair Value Reserve		20,339	50,197
Retained Earnings		1,203,025,568	1,083,810,930
Total Shareholders' Equity	(A)	4,527,702,517	4,408,517,737
Total Number of Ordinary Shares	(B)	235,465,661	235,465,661
Net Assets Value (NAV) Per Share	(C=A/B)	19.23	18.72

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

46.A Consolidated Net Assets Value (NAV) Per Share: Tk. 22.68

Share Capital		2,354,656,610	2,354,656,610
Share Premium		970,000,000	970,000,000
Fair Value Reserve		16,352	50,131
Retained Earnings		2,016,439,134	1,853,665,550
Total Shareholders' Equity	(A)	5,341,112,096	5,178,372,291
Total Number of Ordinary Shares	(B)	235,465,661	235,465,661
Consolidated Net Assets Value (NAV) Per Share	(C=A/B)	22.68	21.99

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

47.00 Cash Flows from Operating Activities (Indirect Method)

	3rd. Quarter Ended (09 months)				
	01 July 23 to 31 Mar. 24	01 July 22 to 31 Mar. 23	01 Oct. 23 to 31 Dec. 23	01 Oct. 22 to 31 Dec. 22	
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Net Profit After Tax		236,947,469	273,184,248	52,838,460	60,307,225
Deprecation as Non Cash Expenses		96,575,501	85,565,173	32,099,204	28,288,357
Deprecation on Right of Use Assets as Non Cash Expenses		732,042	732,042	244,014	244,014
Amortization as Non Cash Expense		2,244,666	2,258,120	739,252	752,706
Non Cash Financial Expenses		-	-	-	-
Non Cash Other Income		(25,598,977)	(34,984,493)	(8,329,929)	(13,416,621)
Other Income generated from Investing Activity		(84,783,120)	(155,510,315)	(512,296)	735,510
(Increase)/Decrease of Accounts Receivable		(474,260,737)	(207,796,103)	(237,962,951)	(264,073,175)

Notes	Particulars	3rd. Quarter Ended (09 months)		Third Quarter Ended	
		01 July 23	01 July 22	01 Jan. 24	01 Jan. 23
		to	to	to	to
		31 Mar. 24	31 Mar. 23	31 Mar. 24	31 Mar. 23
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	
	(Increase)/Decrease of Other Receivable (Note: 47.01)	(247,205)	(338,373)	(239,205)	(336,373)
	(Increase)/Decrease of Inventories	(27,758,005)	34,836,674	(55,466,011)	30,801,561
	(Increase)/Decrease of Advances, Deposits and Prepayment for Operational Activities (Note :47.02)	(100,766,222)	30,799,338	4,477,960	(12,444,447)
	Increase/(Decrease) of Accrued Interest	(2,913,191)	403,123	(14,292,847)	2,881,000
	Purchase of Inventory through Other Financing Facility	58,242,859	(38,620,863)	17,614,142	-
	Increase/(Decrease) of Accounts Payable	376,558,131	195,833,273	207,529,951	185,104,384
	Increase/(Decrease) of Liabilities for Expenses	7,788,904	4,415,049	6,081,446	2,440,421
	Increase/(Decrease) of Provision for Income Tax	98,085,216	(8,758,804)	23,462,537	26,753,286
	Increase/(Decrease) of Lease Liability	(767,531)	(709,763)	(282,598)	(266,673)
	Increase/(Decrease) of Other Payable (Note: 47.04)	-	-	-	-
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Payable for WPPF	-	-	-	-
	Prior Year Adjustment of Income Tax	-	-	-	-
	Net Cash Flows From Operation Activities	160,079,800	181,308,326	28,001,129	47,771,175
		-	0	-	0
47.01	(Increase)/Decrease of Other Receivable for Operational Activities				
	(Increase)/Decrease of Other Receivable	(247,205)	(338,373)	82,063,170	111,068,377
	(Increase)/Decrease of Other Receivable from Non operating Activities	-	-	82,302,375	111,404,750
		(247,205)	(338,373)	(239,205)	(336,373)
47.02	(Increase)/Decrease of Advance Deposit and Pre-payment for Operational Activities				
	(Increase)/Decrease of Advance Deposit and Prepayment	(100,766,222)	38,699,338	4,477,960	(12,444,447)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-	-	-
	(Increase)/Decrease of Deposit for Investment in Subsidiary	-	-	-	-
	(Increase)/Decrease for PPE	-	7,900,000	-	-
		(100,766,222)	30,799,338	4,477,960	(12,444,447)
47.03	Increase/(Decrease) of Lease Liability				
	Increase/(Decrease) of Lease Liability	(767,531)	(709,763)	(282,598)	(266,673)
	(Increase)/Decrease of Lease Liability from Non operating Activities	-	-	-	-
		(767,531)	(709,763)	(282,598)	(266,673)
47.04	(Increase)/Decrease of Other payable for Operational Activities				
	(Increase)/Decrease of Other Payable	12,259,847	22,640,203	(105,472,984)	(212,825,458)
	(Increase)/Decrease of Other Payable from Non operating Activities	12,259,847	22,640,203	(105,472,984)	(212,825,458)
		-	-	-	-
47.A	Consolidated Cash Flows from Operating Activities (Indirect Method)				
	Net Profit After Tax	276,942,003	84,019,861	120,967,553	164,779,380
	Deprecation as Non Cash Expenses	100,886,707	91,829,633	32,099,204	30,366,936
	Deprecation on Right of Use Assets as Non Cash Expenses	1,074,647	1,074,648	358,216	358,216
	Amortization as Non Cash Expense	2,244,666	2,276,287	739,252	757,873
	Non Cash Financial Expenses	28,398,377	25,401,397	10,255,746	8,577,868
	Gain/(Loss) from Deemed Disposal of Subsidiary	-	-	-	-
	Loss/(Gain) from Associate Company	(129,571,219)	74,633,957	(45,236,571)	(84,017,431)
	Other Income from Investing Activities	(2,518,199)	(1,553,092)	(512,296)	735,126
	Non Cash Other Income	(25,598,977)	(34,984,493)	(8,329,929)	(13,416,621)
	(Increase)/Decrease of Accounts Receivable	(603,082,877)	(253,813,353)	(367,920,939)	(246,674,237)
	Disposal of Accounts Receivable	-	-	-	-
	(Increase)/Decrease of Other Receivable (Note: 47.A.01)	(247,205)	(338,373)	(239,205)	(336,373)
	Disposal of Other Receivable	-	-	-	-
	(Increase)/Decrease of Inventories	(44,874,340)	72,606,744	(35,297,306)	73,395,642
	Disposal of Inventories	-	-	-	-
	Purchase of Inventory through Other Financing Facility	58,242,859	(38,620,863)	17,614,142	-
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note: 47.A.02)	(111,931,486)	27,849,340	(1,024,499)	(16,375,099)
	Disposal of Advance Deposit and Prepayment for Operational Activities	-	-	-	-
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Disposal of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Deferred Tax	47,603	480,680	298,463	33,142
	Increase/(Decrease) of Accrued Interest	(2,913,191)	403,123	(14,292,847)	(6,369,000)
	Increase/(Decrease) of Accounts Payable (Note: 47.A.03)	475,347,688	238,441,551	246,401,521	167,492,023
	Disposal of Accounts Payable	-	-	-	-
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	29,681,166	2,872,434	10,531,394	336,114
	Disposal of Liabilities for Expenses	-	-	-	-
	Increase/(Decrease) of Provision for Income Tax	106,142,247	(5,929,115)	27,695,529	30,938,359
	Disposal of Provision for Income Tax	-	-	-	-
	Increase/(Decrease) of Payable for WPPF	-	-	-	-
	Disposal of Payable for WPPF	-	-	-	-
	Increase/(Decrease) of Lease Liability (Note: 47.A.04)	(1,026,991)	(1,021,583)	(370,956)	(375,280)
	Disposal of Lease Liability	-	-	-	-
	Increase/(Decrease) of Other Payable (Note: 47.A.05)	-	-	-	-
	Disposal of Other Payable	-	-	-	-
	Prior Year Adjustment	-	-	-	-
	Net Cash Flows From Operation Activities	157,243,478	285,628,783	(6,263,528)	110,206,638
		-	-	-	-

Notes	Particulars	3rd. Quarter Ended (09 months)		Third Quarter Ended	
		01 July 23 to 31 Mar. 24 Amount (Tk.)	01 July 22 to 31 Mar. 23 Amount (Tk.)	01 Jan. 24 to 31 Mar. 24 Amount (Tk.)	01 Jan. 23 to 31 Mar. 23 Amount (Tk.)
47.A.01	(Increase)/Decrease of Other Receivable				
	(Increase)/Decrease of Other Receivable	(247,205)	(338,373)	82,063,170	111,068,377
	(Increase)/Decrease of Other Receivable for Related Parties	-	-	82,302,375	111,404,750
		(247,205)	(338,373)	(239,205)	(336,373)
47.A.02	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities				
	(Increase)/Decrease of Advance Deposit and Prepayment	(112,030,945)	37,420,803	(865,658)	(16,375,099)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-	-	-
	(Increase)/Decrease for PPE	(99,459)	9,571,463	158,841	-
		(111,931,486)	27,849,340	(1,024,499)	(16,375,099)
47.A.03	(Increase)/Decrease of Accounts Payable for Operational Activities				
	(Increase)/Decrease of Accounts Payable	475,347,688	238,441,551	246,401,521	167,492,023
	(Increase)/Decrease for PPE	-	-	-	-
		475,347,688	238,441,551	246,401,521	167,492,023
47.A.04	Increase/(Decrease) of Lease Liability				
	Increase/(Decrease) of Lease Liability	(1,026,991)	(1,021,583)	(370,956)	(375,280)
	(Increase)/Decrease of Lease Liability from Non operating Activities	-	-	-	-
		(1,026,991)	(1,021,583)	(370,956)	(375,280)
47.A.05	(Increase)/Decrease of Other Payable				
	(Increase)/Decrease of Other Payable	12,259,847	22,640,203	(105,472,984)	(212,825,458)
	(Increase)/Decrease of Other Payable from Non Operating Activity.	12,259,847	22,640,203	(105,472,984)	(212,825,458)
	Non Cash Adjustment	-	-	-	-
		-	-	-	-
48.00	Net Operating Cash Flows Per Share (NOCFPS): Tk. 0.68				
	Cash Generated from Operating Activities (A)	160,079,800	181,308,326	28,001,129	47,771,175
	Total Number of Ordinary Shares (B)	235,465,661	235,465,661	235,465,661	235,465,661
	Net Operating Cash Flows Per Share (NOCFPS) (C=A/B)	0.68	0.77	0.12	0.20
	<i>Reason for changes: NOCFPS has decreased due to increase of payment to suppliers rather than collection from customers compared to the same period of the earlier year.</i>				
48.A	Consolidated Net Operating Cash Flows Per Share (NOCFPS): Tk. 0.67				
	Cash Generated from Operating Activities (A)	157,243,478	285,628,783	(6,263,528)	110,206,638
	Total Number of Ordinary Shares (B)	235,465,661	235,465,661	235,465,661	235,465,661
	Consolidated Net Operating Cash Flows Per Share (NOCFPS) (C=A/B)	0.67	1.21	(0.03)	0.47
	<i>Reason for changes: Consolidated NOCFPS has decreased during the period over previous year due to decrease of cash collection in subsidiary company during the period.</i>				

49.00 General Disclosures:

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

50.00 Events after Reporting Period:

There is no significant event after the reporting period that requires either disclosure of or adjustment to these consolidated financial statements.

Calculation of Current Tax for the third quarter ended March 31, 2024:

Annexure-01

Income Tax on Business Income :

a. Revenue	1,431,048,668	6%	85,862,920
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Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Minimum Tax
Bank Interest	137,534		25,656	25,656
Dividend Income from Preference Share	1,980,000		396,000	396,000
Dividend Income from KPL	57,000,000		11,400,000	11,400,000
Dividend Income from BPPL	25,302,375		-	-
Dividend Income from capital market	90,700		18,140	18,140

b. Total				11,839,796
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Advance Income Tax Addition (120, 153)

382,500

c. Minimum Tax as per ITA, 2023 [Section 163 of Sub-Section 4]

382,500

d. Add: Capital Gain on Marketable Securities

410,506

10%

-

e. Over Provision for Assessment Year 2021-2022

Current Tax Expense (a+b+c+d+e)

98,085,216

BARAKA FASHIONS LIMITED
Statement of Financial Position
As on June 30, 2023

Particulars	Notes	as at	as at
		31 March, 24	Jun 30, 2023
		Amount (Tk.)	Amount (Tk.)
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	204,219,824	209,066,926
Right of Use Assets		114,201	456,806
Capital Work in Progress	6	-	-
Intangible Assets	5	-	-
Total Non-Current Assets		204,334,025	209,523,732
Current Assets			
Inventories	7	142,435,114	122,519,379
Investment in Marketable Securities		182,910	121,869
Advances, Deposits & Pre-payments	8	29,818,984	18,554,261
Short Term Investment		32,748,346	32,748,346
Accounts Receivables	9	228,885,811	100,063,671
Cash & Cash Equivalents	10	107,617,604	81,148,758
Total Current Assets		541,688,769	355,156,284
TOTAL ASSETS		746,022,794	564,680,016
EQUITY & LIABILITIES			
Shareholders' Equity			
Share Capital	11	300,000,000	300,000,000
Fair Value Reserve		(7,818)	(130)
Retained Earnings		(616,007,570)	(608,733,260)
Total Shareholders' Equity		(316,015,388)	(308,733,390)
Non-Current Liabilities			
Term Loan-Long Term Portion	12	167,424,114	184,986,265
Lease liability-non current maturity		-	-
Deferred Tax		3,574,849	3,527,246
Total Non-Current Liabilities		170,998,963	188,513,511
Current Liabilities			
Term Loan-Short Term Portion	12	37,488,644	30,386,328
Lease liability-current maturity		334,409	593,869
Short Term Liabilities	13	45,809,176	-
Provision for Income Tax	14	24,462,652	16,405,621
Liabilities for Expenses	16	30,494,322	8,602,060
Current Account with Related Parties	18	507,213,237	482,464,795
Accounts Payable	15	245,236,779	146,447,222
Others Payables	17	-	-
Total Current Liabilities		891,039,219	684,899,895
TOTAL EQUITY & LIABILITIES		746,022,794	564,680,016
		-	-

BARAKA FASHIONS LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the period ended Dec 31, 2021

Particulars	Notes	9 Months Ended (09 Months)	
		01 Jul. 23 to 31 Mar. 24	01 Jul. 22 to 31 Mar. 23
		Amount (Tk.)	Amount (Tk.)
Sales	19	816,192,832	819,878,754
Cost of Goods Sold	20	(750,675,794)	(724,153,513)
Gross Profit/(Loss)		65,517,038	95,725,241
Administrative & Selling Expenses	21	(27,147,885)	(25,035,829)
Operating Profit/(Loss)		38,369,153	70,689,412
Other Income	22	12,109,730	17,895,317
Financial Expenses	23	(49,648,559)	(39,029,608)
Profit before Tax		830,324	49,555,121
Deferred Tax		(47,603)	(480,680)
Income Tax Expenses	24	(8,057,031)	(9,707,621)
Profit after Tax		(7,274,310)	39,366,820
Other Comprehensive Income/(loss)		(7,688)	(884)
Total Comprehensive Income for the year		(7,281,998)	39,365,936
		(7,281,998)	39,365,936
		-	-

BARAKA FASHIONS LIMITED
Statement of Cash Flows
For the period ended Sep 30, 2023

Particulars	Half Year Ended (06 Months)	
	01 Jul. 23 to 31 Mar. 24	01 Jul. 22 to 31 Mar. 23
	Amount (Tk.)	Amount (Tk.)
Cash Flow from Operating Activities:		
Cash Receipts from Customer	687,370,692	773,861,504
Cash Receipts from Others	11,858,620	17,795,434
Cash Paid to Suppliers	(519,501,078)	(507,395,811)
Cash Paid to Others	(153,437,788)	(156,699,452)
Foreign Exchange	172,819	92,356
Cash Generated from operating Activities	26,463,265	127,654,031
Income Tax Paid	(8,049,405)	(9,705,363)
Financial Expenses	(21,250,182)	(13,628,211)
Net Cash from Operating Activities	(2,836,322)	104,320,457
Cash Flow from Investing Activities:		
Acquisition of PPE	(2,403,800)	(284,224)
Investment in Marketable Securities-Held for Sale	7,062	(99,472)
Dividend Income	2,500	500
Short Term Investment	-	-
Net Cash Used in Investing Activities	(2,394,238)	(383,196)

Cash Flow from Financing Activities:		
Term Loan	(10,459,835)	(34,030,770)
Short term loan	45,809,176	(17,932,878)
Current Account with Related Parties	(3,649,935)	9,501,954
Issue of Share Capital	-	-
Net Cash Generated from Financing Activities	31,699,406	(42,461,694)
Net Cash Inflow/(Outflow) for the period	26,468,846	61,475,567
Opening Cash & Cash Equivalents	81,148,758	86,673,105
Closing Cash & Cash Equivalents	107,617,604	148,148,672
The above balance consists of the followings:		
Cash in hand	3,339,735.00	1,251,026.00
Cash at bank	104,269,736	146,895,618
Cash Available on BO A/C at Period End	8,133	2,028
Total	107,617,604	148,148,672
	-	-

3rd Quarter Ended (03 Months)		half Year Ended (06 Months)	
01 Jan. 24 to 31 Mar. 24	01 Jan. 23 to 31 Mar. 23	01 Jul. 23 to 31 Dec. 23	01 Jul. 22 to 31 Dec. 23
Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
436,131,736 (392,088,403) 44,043,333 (10,779,057) 33,264,276	331,791,761 (291,891,366) 39,900,395 (8,743,013) 31,157,382	380,061,096 (358,587,391) 21,473,705 (16,368,828) 5,104,877	488,086,993 (432,262,147) 55,824,846 (16,292,816) 39,532,030
11,963,186 (17,803,485) 27,423,977	6,524,646 (13,076,589) 24,605,439	146,544 (31,845,074) (26,593,653)	11,370,671 (25,953,019) 24,949,682
(298,463) (4,232,992) 22,892,522	(33,142) (4,185,073) 20,387,224	250,860 (3,824,039) (30,166,832)	(447,538) (5,522,548) 18,979,596
(7,818) 22,884,704	18,938 20,406,162	130 (30,166,702)	(19,822) 18,959,774
22,884,704 -	20,406,162 -		

2nd Quarter Ended (03 Months)		1st Quarter Ended (03 Months)	
01 Oct. 23 to 31 Dec. 23	01 Oct. 22 to 31 Dec. 22	01 Jul. 23 to 30 Sep. 23	01 Jul. 22 to 30 Sep. 22
Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
306,173,748 11,853,500 (269,938,911) (70,644,916) 68,849 (22,487,730)	349,190,699 6,482,000 (215,581,034) (59,764,659) 42,262 80,369,268	381,196,944 5,120 (249,562,167) (82,792,872) 103,970 48,950,995	424,670,805 11,313,434 (291,814,777) (96,934,793) 50,094 47,284,763
(4,229,188) (7,547,739) (34,264,657)	(4,185,084) (13,748,721) 62,435,463	(3,820,217) (13,702,443) 31,428,335	(5,520,279) 120,510 41,884,994
(1,810,500) (142,391) 2,500 -	- (35,263) 500 -	(593,300) 149,453 -	(284,224) (64,209) -
(1,950,391)	(34,763)	(443,847)	(348,433)

(3,482,944)	(5,237,800)	(6,976,891)	(28,792,970)
29,531,859	(254,748)	16,277,317	(17,678,130)
11,395,065	1,954	(15,045,000)	9,500,000
-	-	-	-
37,443,980	(5,490,594)	(5,744,574)	(36,971,100)
1,228,932	56,910,106	25,239,914	4,565,461
106,388,672	91,238,566	81,148,758	86,673,105
107,617,604	148,148,672	106,388,672	91,238,566
3,339,735.00	1,251,026.00	576,982.00	1,444,116.00
104,269,736.00	146,895,618.00	105,661,166	89,757,159
8,133.00	2,028.00	150,524	37,291
107,617,604	148,148,672	106,388,672	91,238,566
-	-	-	-