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KAZI ZAHIR KHAN & CO.
Chartered Accountants
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Baraka Power Limited and It's Subsidiary
102-Azadi, Mirboxtola, Sylhet-3100, Bangladesh

Independent Auditors' Report
&
Financial Statements
of
Baraka Power Limited

as on and for the year ended June 30, 2025

Head Office:

Home Town Apartments (Flat-C, Level-15),
87, New Eskaton Road, Dhaka-1000.
Tel: 02-48319757, Mobile: 01713-013955
E-mail: kzkc48@gmail.com
kzkc_bd@yahoo.com

Branch Office:

Sultana Tower (Level-12), 2 No. Kalabagan,
Mirpur Road, Dhanmondi, Dhaka-1205.
Mobile: 01726-339892
E-mail: mahmudkzcbd@gmail.com
mdeftekharali@gmail.com

Baraka Power Limited
102-Azadi, Mirboxtola, Sylhet-3100, Bangladesh
for the year ended June 30, 2025

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**INDEPENDENT AUDITORS' REPORT TO THE SHAREHOLDERS OF
BARAKA POWER LIMITED**

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of “**Baraka Power Limited and It's Subsidiary**” (“the Group”), which comprise the statement of financial position as at June 30, 2025 and the statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying consolidated and separate financial statements give a true and fair view of the financial position of the Group and separate financial position of the Company as at June 30, 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994, Securities and Exchange Rules, 2020 and other applicable laws and regulations.

Basis for Qualified Opinion

i) Current Account with Related Parties:

As disclosed in Note 18.00, the Company reported Tk. 1,553,208,997 as current account balances with related parties, representing unsecured advances to sister concerns. Due to lack of documentation and no significant recovery, we could not obtain sufficient audit evidence on their recoverability. This has also impacted the Company's investment capacity.

ii) Impairment Assessment not Performed:

The Company's 51 MW gas-based rental power plant located in Fenchuganj, Sylhet has been non-operational since October 23, 2024, due to the expiry of its rental contract with BPDB. Although the Company has applied for renewal, no approval has been received to date. Given the extended period of inactivity, there is a significant risk that the recoverable amount of the plant and related assets may have declined. However, no impairment assessment was performed as required by IAS 36 by management. We were therefore unable to determine whether any impairment loss should have been recognized.

iii) Going Concern Uncertainty:

As disclosed in Note 58a to the financial statements, the Company's 51 MW power plant has remained shut down since 23 October, 2024, due to the expiry of its contract with BPDB. While management is in discussions to renew the contract for an additional five years, no confirmation has been received to date from BPDB. This uncertainty casts significant doubt on the Company's ability to continue as a going concern on a stand-alone basis. Accordingly, our audit procedure were limited to conclude whether the going concern basis of preparation is appropriate.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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Independent Auditors' Report (Continued)

Emphasis of Matter

1. Capital Work-in-Progress:

We draw attention to note-7.00 of the financial statements, which describes the Capital Work-in-Progress amounting to Tk. 8,806,777. This balance has been carried forward over several years without capitalization or significant development. Management has stated that the said floor where the Company has invested is not yet ready for use for its own operational purpose or for renting as commercial space. Accordingly, the amount continues to be presented under Capital Work-in-Prpgress.

2. Inventories:

We draw attention to Note 13 of the financial statements, which reports inventories comprising Spare Parts and Lub Oil & Lubricants totaling Tk. 296,115,678. The Company has remained non-operational since 24 October 2024, yet these inventories are still carried at book value. Due to their extended non-use, there is significant uncertainty regarding their current condition and whether their carrying amount remains fully recoverable.

Emphasis of Matter Exhibits in Baraka Fashions Limited's Independent Auditors' Report

1. Material Uncertainty Related to Going Concern:

The accompanying financial statements have been prepared assuming that the company will continue as going concern. Due to continuous loss, except for the year 2024 and 2023, suffered by the Company and retained loss at the year-end stood of Tk 689,231,375, which is more than 200% of it's paid up capital that create significant doubt over it's going concern assumption.

Other Matter

1. During our audit, we found that the Company did not arrange any actuarial valuation to quantify actuarial liabilities which is non-compliance of IAS-19.
2. During our audit management of the Company was not able to provide us fixed asset register.
3. The financial statements of the Subsidiary named Baraka Fashions Limited was audited by other auditors amed Malek Siddiqui Wali, Chartered Accountants who expressed un-modified opinion on the financial statements on 30 June, 2025.
4. The statutory auditor of the Company for the year ended June 30, 2024 (comparative financial statements of 2025) was Malek Siddiqui Wali, Chartered Accountants who issued a modified audit opinion on the financial statements. As Malek Siddiqui Wali, Chartered Accountants were also the auditors of the preceding financial years, we do not express a separate opinion on their opening balances of the financial statements.

Our opinion is not qualified in respect to these matters.

Key Audit Matters

Key audit matters are those matters that, in the auditors' professional judgement, were most significance in the audit of the financial statements for the year ended June 30, 2025. The matters, and any comments we make on the results of our procedures thereon, were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion in these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the financial statements section of our report, including in relation to these matters.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis of our audit opinion on the accompanying financial statements.

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e-mail: kzkc_bd@yahoo.com



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Independent Auditors' Report (Continued)

Description of Key Audit Matters

Key Audit Matter	How Our Audit Addressed the Key Audit Matter
Valuation of Property, Plant and Equipment (PPE):	
<p>The carrying value of property, plant & equipment amounts to Tk. 1,926,415,515 which is 32.52% of total assets. This represents a significant amount in the Company's statement of financial position as at June 30, 2025.</p> <p>There is a risk of:</p> <ul style="list-style-type: none"> - determining which costs meet the criteria for capitalization; - determining the date on which the assets is recognized to property, plant & equipment and depreciation commences; - the estimation of economic useful lives and residual values assigned to property, plant & equipment. <p>We identified the carrying value of property, plant & equipment as a key audit matter because of the high level of management judgement involved and because of its significance to the financial statements.</p> <p>See note no 4.00 to the financial statements.</p>	<p>Our audit procedures to assess the carrying value of property, plant & equipment included the following:</p> <p>Our audit procedures included controls testing and substantive procedures covering, in particular:</p> <ul style="list-style-type: none"> - Assessing the design, implementation and operating effectiveness of key internal controls over the completeness, existence and accuracy of property, plant & equipment, including the key internal controls over the estimation of useful economic lives and residual values. - Assessing, on a sample basis, costs capitalized during the year by comparing the costs capitalized with the relevant underlying documentation, which included purchase agreements and invoices, and assessing whether the costs capitalized met the relevant criteria for capitalization. - Testing the key controls over the management's judgment in relation to the accounting estimates of the depreciable lives and residual values of property, plant & equipment. - Reconcile on a sample basis the additional capitalized costs for the year to the underlying invoices and supporting documents. - We assessed the Company's capitalizations policy for compliance with IAS-16 and tested the expenditure capitalized against the capitalizations policy. - We reviewed minutes of Board meetings for approval of the total capitalization cost. - We traced payments to supporting documents. - We assessed whether the costs capitalized met the recognition criteria set forth in IAS-23 Borrowing costs, in relation to the capitalization of borrowing costs. - We assessed the adequacy of the disclosures of the financial statements.

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Tel: 02-48319757, Mobile: 01713-013955
e-mail: kzke_bd@yahoo.com



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Sultana Tower (Level-12), 2 No, Kalabagan
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e-mail: mahmudkzkebd@gmail.com



Independent Auditors' Report (Continued)

Key Audit Matter	How our audit addressed the key audit matter
<p>Inventories:</p> <p>Inventories represent about 04.52% of the total assets of the Company; inventories are thus a material item to the financial statements. Please refer to note 11.00 to the financial statements.</p> <p>As described in the accounting policy note 3.10 to the financial statements, inventories are valued at the lower of the cost or net realizable values. As such, management is required to make judgments in determining whether inventories are being appropriately valued and also need to make provision for aged inventories, if required.</p> <p>Due to the value and volume of inventories being held by the Company at the reporting date and presentation thereof, inventories has been considered as a key audit matter.</p>	<p>Our audit procedures to assess the carrying value of inventories included the following:</p> <ul style="list-style-type: none"> • Tested the operating effectiveness of key controls over inventories; including observing the process of management's year-end inventory count. • Verified a sample of inventory items to ensure that costs have been appropriately recorded. • Tested on a sample basis the net realizable value by comparing costs to recent selling prices and assessing the reasonableness of any resulting write down of inventory items. • Assessed whether appropriate provision have been recognized for aged, damaged, slow moving or obsolete inventories by reviewing the age of inventories held and evaluating management's basis for determining the usability of inventories. • Performed cut-off tests to determine that the purchase and sales of the inventories have been considered in the correct accounting period. • Reviewed the historical accuracy of inventory provision and the level of write downs.

Key Audit Matter	How our audit addressed the key audit matter
<p>Accounts Receivable:</p> <p>The total amount of Account Receivable is Tk. 431,971,728 as at June 30, 2025 which is 7.07% of total assets of the Company. There are significant large numbers of individual customers. Customers in different business segments and jurisdictions are subject to their independent business risk.</p> <p>The increasing challenges over the economy and operating environment in developing the software and sale of service during the year have increased the risks of default on receivables from the customers. Particularly, in the event of insolvency of customers, the company is exposed to potential risk of financial loss when the customers fail to meet their contractual obligations in accordance with the requirements of the agreements.</p> <p>Accordingly, we identified the recoverability of receivables as a key audit matter because of the significance of receivables to Company's Financial Position and because of the significant degree of management judgment involved in evaluating the adequacy of the allowance for doubtful debts.</p>	<p>Our audit procedures to assess the recoverability of Accounts Receivable included the following:</p> <ul style="list-style-type: none"> - Tested the accuracy of aging of receivables at year end on a sample basis; - Evaluating the Company's policy for making allowance for doubtful debts with reference to the requirements of the prevailing accounting standards; - Assessing the classification of account receivables in the debtors ageing report by comparison with sales invoice and other underlying documentation on a taste basis; - Assessed the recoverability of the debtors on a sample basis through our evaluation of management's assessment with reference to the credit profile of the customers, historical payment pattern of customers; and - Inspecting subsequent bank receipts from customers and other relevant underlying documentation relating to bills receivable balances at June 30, 2024.

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Independent Auditors' Report (Continued)

Key Audit Matter	How our audit addressed the key audit matter
<p>Other Financial Facility:</p> <p>As at June 30, 2025, the reported amount of Short-Term Working Capital Facility is Tk. 266,613,982 which represents 4.36% of total equity & liabilities for the Company. The Company dependent on loan liabilities to operate the business. Therefore, bank and financial institution loan has been considered as key audit area.</p>	<p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the Company's key control over the loans. Our audit procedures included, among others, the followings:</p> <ul style="list-style-type: none"> - Understood and reviewed the nature or types of loans; - Reviewed the board minutes for arrangements of the loans; - Obtained the repayment schedules, loan statements and facility offer letters to review terms, debt covenants, interest rates and other conditions associated with the loans; - Re-calculated the interest related to loans; - Checked the adjustments or repayments of loans through bank/financial institution statements as per repayment schedule; - Observed whether there is any overdue payment relevant to loans; and - Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards. <p>The procedures above did not identify any issues with regard to the loans.</p>

Key Audit Matter	How our audit addressed the key audit matter
<p>Revenue Recognitions:</p> <p>Revenue of Tk. 399,158,289 is recognized in the Statement of Profit or Loss and Other Comprehensive Income of Baraka Patenga Power Limited for the year ended June 30, 2025. We identified revenue recognition as a key audit matter because revenue is one of the key performance indicators of the Company and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations.</p> <p>As described in the accounting policy note 3.14 to the financial statements, the Company recognizes revenue upon rendering services to the customers/clients as per IFRS-15 Revenue from Contract with Customers.</p>	<p>In case of Revenue, we assessed the Company's processes and controls for recognizing revenue as part of audit. Furthermore, in order to mitigate the inherent risk in this area, our audit approach included testing of the controls and the substantive audit procedure, including:</p> <ul style="list-style-type: none"> - We evaluated the Company's accounting policies pertaining to revenue recognition and assessed compliance with the policies in terms of IFRS-15 Revenue from Contracts with Customers. - We identified and tested controls related to revenue recognition and our audit procedure focused on assessing the invoicing and measurement systems up to entries in the general ledger. Examining customers' invoices and receipts on a sample basis. - We conducted substantive testing of revenue recorded over the year using sampling techniques, by examining the relevant supporting documents including sales invoices. In addition, we confirmed certain customers' receivable balances at the reporting date, selected on a sample basis by considering the amounts outstanding with those customers. - Furthermore, we tested the sales transactions recognized shortly before and after the reporting date, to examine whether sales transactions were recorded in the correct recording periods. - We checked the issuance of VAT challan and monthly VAT return. - We checked related LC documents.

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Independent Auditors' Report (Continued)

Key Audit Matter	How our audit addressed the key audit matter
<p>Employee Benefits:</p> <p>(a) Short-term employee benefits, such as the following, if expected to be settled wholly before twelve months after the end of the annual reporting year in which the employees render the related services:</p> <ol style="list-style-type: none"> Wages, salaries and social security contributions; Paid annual leave and paid sick leave; Profit sharing and bonuses; and Non-monetary benefits (such as medical care, housing, cars and free of subsidized goods or services) for current employees; <p>(b) Other long-term paid absence such as following:</p> <ol style="list-style-type: none"> long-term paid absences such as long-service leave; and Long-term disability benefits. <p>(c) Termination benefits.</p>	<p>The objectives of this standard are to prescribe the accounting and disclosure for employee benefits. The standard requires an entity to recognize;</p> <p>(a) A liability when an employee has provided service in exchange for employee benefits to be paid in the future; and</p> <p>(b) An expense when the entity consumes the economic benefit arising from service provided by an employee in exchange for employee benefits.</p>

Reporting on Other Information

Management is responsible for the other information. The other information comprises the directors' report, management discussion and analysis, statement of corporate governance, financial highlights, economic value added statement (EVA), value added statement, certification of corporate governance etc. but other than the financial statements and our auditors' report thereon. The directors' report, management discussion and analysis, statement of corporate governance, financial highlights, economic value added statement (EVA), value added statement, certification of corporate governance etc. are expected to be made available to us after the date of this auditors' report.

Our opinion on the financial statements does not cover the other information and, accordingly, we do not express any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if, we conclude that there is a material misstatement therein; we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of the financial statements that give a true and fair view in accordance with IFRSs as explained in note 2.00 and for such internal control as management determines in necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error. The Companies Act, 1994 and the BSEC guidelines require the management to ensure effective internal audit, internal controls and risk management functions of the Company.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

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Independent Auditors' Report (Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentations, or the override of the control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosure, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current year and are therefore

the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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Independent Auditors' Report (Continued)

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act, 1994 and the Securities and Exchange Rules, 2020 except for the possible effects of the matters described in the Basis for Qualified Opinion section of our report, we also report the following:

- a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books;
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account; and
- d) the expenditure incurred was for the purposes of the Company's business.

Dated: Dhaka
28 October, 2025


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2510280915AS102604
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225

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Baraka Power Limited and it's Subsidiary
Consolidated Statement of Financial Position
as on June 30, 2025

Particulars	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	04.A	2,127,314,036	2,247,272,915
Right-of-Use-Assets	05.A	-	-
Intangible Assets	06.A	354,240	-
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	2,364,463,641	2,196,823,977
Investment in Preference Share	11.A	38,500,000	38,500,000
Pre-Operating Expenses	12.A	-	973,519
Total Non-Current Assets		4,567,818,007	4,520,756,501
Current Assets			
Inventories	13.A	512,869,575	418,493,524
Investment in Marketable Securities	14.A	418,045	3,414,315
Advances, Deposits & Pre-payments	15.A	479,029,053	359,373,641
Accounts Receivables	16.A	517,485,612	2,040,427,572
Other Receivable	17.A	1,173,433	765,176
Current Account with Related Parties	18.A	923,850,656	198,426,291
Short Term Investment	19.A	64,272,981	79,649,736
Cash & Cash Equivalents	20.A	172,807,717	222,296,696
Total Current Assets		2,671,907,072	3,322,846,951
TOTAL ASSETS		7,239,725,079	7,843,603,452
EQUITY & LIABILITIES			
Shareholders' Equity			
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	(61,602)	(516,225)
Retained Earnings	24.A	2,002,997,460	2,000,734,932
		5,327,592,468	5,324,875,317
Non-Controlling Interest	25.00	(190,723,010)	(123,310,838)
Total Equity		5,136,869,458	5,201,564,479
Non-Current Liabilities			
Term Loan-Non Current Maturity	26.A	142,721,225	166,089,282
Provision for Gratuity	27.A	14,649,175	7,843,771
Deferred Tax Liability	28.00	2,097,846	3,598,555
Total Non-Current Liabilities		159,468,246	177,531,608
Current Liabilities			
Term Loan-Current Maturity	26.B	29,913,920	340,976,743
Other Financial Facilities	29.A	458,985,045	317,035,047
Provision for Tax	30.A	399,421,165	354,738,983
Liabilities for Expenses	31.A	32,687,645	31,657,286
Current Account with Related Parties	32.A	-	244,919,120
Accounts Payable	33.A	978,886,493	1,136,181,700
Unclaimed Dividend and IPO Subscription Account	34.A	43,164,815	38,670,194
Other Payables	35.A	328,292	328,292
Total Current Liabilities		1,943,387,375	2,464,507,365
TOTAL EQUITY & LIABILITIES		7,239,725,079	7,843,603,452
Net Assets Value Per Share (NAVPS)	44.A	22.63	22.61

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

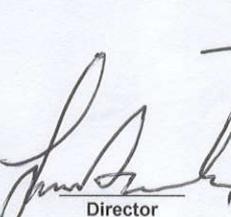
The Financial Statements were approved and authorized for issue by the Board of Directors on the date of October 28, 2025 and signed for and on behalf of the board.

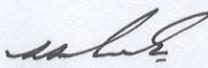

Company Secretary


Managing Director

Signed in terms of our separate report of even date annexed.


Chief Financial Officer


Director


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2510280915AS102604
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225

Dated: Dhaka
28 October, 2025

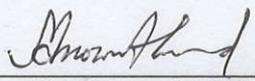
Baraka Power Limited and its Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income
for the year ended June 30, 2025

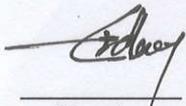
Particulars	Notes	Amount in Taka	
		01 July, 2024 to June 30, 2025	01 July, 2023 to June 30, 2024
Revenue	36.A	1,493,826,676	3,244,688,419
Cost of Revenue	37.A	(1,434,797,821)	(2,696,081,434)
Gross Profit/(Loss)		59,028,855	548,606,985
General & Administrative Expenses	38.A	(108,161,685)	(104,430,915)
Operating Profit/(Loss)		(49,132,830)	444,176,070
Other Income	39.A	35,294,235	48,728,111
Financial Expenses	40.A	(115,618,047)	(98,905,378)
Profit before WPPF		(129,456,642)	393,998,803
WPPF Expenses		(349,967)	(331,510)
Profit/(Loss) before Tax		(129,806,609)	393,667,293
Gain/(Loss) from Associates	10.A.01	206,640,614	61,247,082
Income Tax Expenses:			
Deferred Tax	41.00	1,500,709	(71,309)
Current Tax	42.A	(61,087,803)	(162,056,331)
Prior Year Income Tax (Over Provision)		-	-
Net Profit/(Loss) after Tax		17,246,911	292,786,735
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		471,049	(582,355)
Total Comprehensive Income/(Loss) for the year		17,717,960	292,204,380
Profit Attributable to:			
Owners of the Company		84,675,509	264,802,213
Non controlling interest		(67,428,598)	27,984,522
Total Profit Attributable		17,246,911	292,786,735
Total Comprehensive Income Attributable to:			
Owners of the Company		85,130,132	264,235,856
Non-Controlling Interest		(67,412,172)	27,968,524
Total Comprehensive Income Attributable		17,717,960	292,204,380
Earnings per Share (EPS) (par value Tk. 10 each)	43.A	0.36	1.12

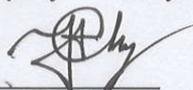
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Company Secretary


Chief Financial Officer

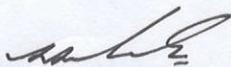

Director


Managing Director


Director

Signed in terms of our separate report of even date annexed.

Dated: Dhaka
28 October, 2025


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2510280915AS102604
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225



Baraka Power Limited and its Subsidiary
Consolidated Statement of Changes in Equity
for the year ended June 30, 2025

Particulars	Equity Attributable to Owners of the Company					Amount in Taka	
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
Balance as on 01-07-2024	2,354,656,610	970,000,000	(516,225)	2,000,734,932	5,324,875,317	(123,310,838)	5,201,564,479
Net Profit/(Loss) during the year	-	-	-	84,675,509	84,675,509	(67,428,598)	17,246,911
Cash Dividend @ 3.50% for the income year 2023-2024	-	-	-	(82,412,981)	(82,412,981)	-	(82,412,981)
Increase/(Decrease) in Fair Value	-	-	454,623	-	454,623	16,426	471,049
Balance as on 30-06-2025	2,354,656,610	970,000,000	(61,602)	2,002,997,460	5,327,592,468	(190,723,010)	5,136,869,458

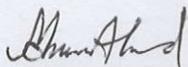
Particulars	Equity Attributable to Owners of the Company					Amount in Taka	
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
Balance as on 01-07-2023	2,354,656,610	970,000,000	50,131	1,853,665,550	5,178,372,291	(151,279,361)	5,027,092,930
Net Profit/(Loss) during the year	-	-	-	264,802,213	264,802,213	27,984,522	292,786,735
Cash Dividend @ 5% for the income year 2022-2023	-	-	-	(117,732,831)	(117,732,831)	-	(117,732,831)
Increase/(Decrease) in Fair Value	-	-	(566,356)	-	(566,356)	(15,999)	(582,355)
Balance as on 30-06-2024	2,354,656,610	970,000,000	(516,225)	2,000,734,932	5,324,875,317	(123,310,838)	5,201,564,479

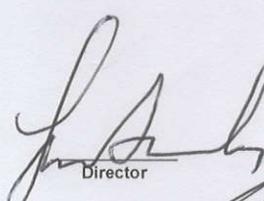
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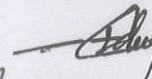
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Company Secretary


Managing Director


Chief Financial Officer


Director


Director

Dated: Dhaka
28 October, 2025

KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2510280915AS102604
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
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FRC Enrolment No. CA-001-225

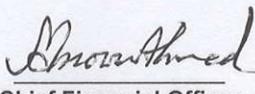
Baraka Power Limited and it's Subsidiary
Consolidated Statement of Cash Flows
for the year ended June 30, 2025

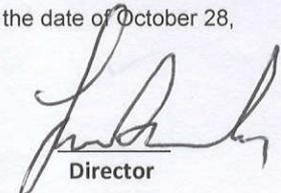
Particulars	Notes	Amount in Taka	
		01 July, 2024 to June 30, 2025	01 July, 2023 to June 30, 2024
A. Cash Flow from Operating Activities:			
Cash Receipts from Customer		3,016,768,636	2,312,856,071
Cash Receipts from Others		21,380,259	31,169,450
Cash Paid to Suppliers		(1,289,072,839)	(1,338,941,938)
Cash Paid to Others		(426,725,568)	(365,130,738)
Change in Foreign Exchange Transactions		(7,243,835)	1,304,985
Cash Generated/(Used) from operating Activities		1,315,106,653	641,257,830
Income Tax Paid		(154,528,543)	(79,142,117)
Financial Expenses		(126,112,099)	(103,710,852)
Net Cash Generated/(Used)from Operating Activities		1,034,466,011	458,404,861
B. Cash Flow from Investing Activities:			
Payment against PPE		(6,412,837)	(3,229,696)
Investment in Marketable Securities		2,756,370	(2,116)
Investment in Associate		-	-
Investment in Preference Share		-	5,500,000
Fixed Deposit Receipt (FDR)		15,376,755	(11,901,390)
Dividend Received		39,002,750	86,231,825
Net Cash Generated/(Used) Investing Activities		50,723,038	76,598,623
C. Cash Flow from Financing Activities:			
Term Loan Received/(Repayment)		(323,936,828)	(441,165,246)
Short Term Liabilities		215,653,685	(121,156,392)
Payment of Cash Dividend to Shareholders		(77,918,360)	(111,750,655)
Current Account with Related Parties		(948,476,525)	245,069,496
Net Cash Generated/(Used) in Financing Activities		(1,134,678,028)	(429,002,797)
Net Cash Increased/(Decreased) in Cash & Cash Equivalents (A+B+C)		(49,488,979)	106,000,687
Cash and Cash Equivalent at the Beginning of the year		222,296,696	116,296,009
Cash and Cash Equivalents at the End of the year		172,807,717	222,296,696
Net Operating Cash Flows Per Share (NOCFPS)	46.A	4.39	1.95
The above balance consists of the following:			
Cash in Hand		5,470,728	2,106,080
Cash at Bank		167,231,062	220,191,059
Cash Available on BO A/C at year end		105,927	(443)
Total		172,807,717	222,296,696

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

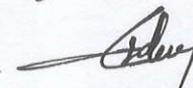
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Company Secretary

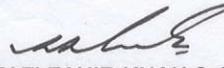

Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
28 October, 2025


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2510280915AS102604
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Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225

Baraka Power Limited & its Subsidiaries
Consolidated Schedule for Property, Plant & Equipment
as on June 30, 2025

Particulars	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Factory Building	Maintenance Equipment	Plant & Machineries	Schedule A	
										Total	Total
Cost											
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	-	31,000	562,396	-	-	-	-	-	1,657,500		2,250,896
Addition during the period	-	-	-	-	-	-	-	-	-	-	-
Balance at June 30, 2024	267,992,753	7,878,798	33,567,407	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,990,402,432		3,533,362,530
Balance at July 01, 2024	267,992,753	7,878,798	33,567,407	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,990,402,432		3,533,362,530
Disposal of Subsidiary	-	-	272,732	-	-	-	-	-	6,976,105		7,248,837
Addition during the period	-	-	-	-	-	-	-	-	-	-	-
Balance at June 30, 2025	267,992,753	7,878,798	33,840,139	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,997,378,537		3,540,611,367
Accumulated Depreciation											
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	-	502,306	1,268,841	195,525	1,608,423	8,568,995	2,956,454	-	115,657,021		130,757,565
Adjustment	-	-	-	-	-	-	-	-	-		-
Balance at June 30, 2024	-	6,626,144	31,477,319	7,125,857	23,613,646	106,056,008	19,260,511	9,838,428	1,082,091,702		1,286,089,615
Balance at July 01, 2024	-	6,626,144	31,477,319	7,125,857	23,613,646	106,056,008	19,260,511	9,838,428	1,082,091,702		1,286,089,615
Charged during the period	-	485,233	912,894	195,525	1,608,423	5,136,744	2,956,454	-	115,912,443		127,207,716
Adjustment	-	-	-	-	-	-	-	-	-		-
Balance at June 30, 2025	-	7,111,377	32,390,213	7,321,382	25,222,069	111,192,752	22,216,965	9,838,428	1,198,004,145		1,413,297,331
Written Down Value (WDV)											
Balance as at June 30, 2024	267,992,753	1,252,654	2,090,088	518,143	4,825,270	22,414,707	39,868,570	-	1,908,310,730		2,247,272,915
Balance as at June 30, 2025	267,992,753	767,421	1,449,926	322,618	3,216,847	17,277,963	36,912,116	-	1,799,374,392		2,127,314,036

Allocation of Depreciation:	June 30, 2025	June 30, 2024
Cost of Sales	118,868,897	118,613,475
General & Administrative Expenses	8,338,819	12,144,090
Total	127,207,716	130,757,565

(Depreciation expenses on Factory Building, Plant & Machinery and Maintenance Equipment considered as direct expenses)
(Other than depreciation expenses on Factory Building, Plant & Machinery and Maintenance Equipment considered as indirect expenses)

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



Baraka Power Limited & it's Subsidiaries
Consolidated Schedule of Intangible Assets
as on June 30, 2025

Particulars	Payroll Software	Schedule-AA
		Total
Rate of Amortization	20.00%	
Cost		
Balance at July 01, 2023	690,000	690,000
Addition during the year		-
Adjustment		-
Balance on June 30, 2024	690,000	690,000
Balance at July 01, 2024	690,000	690,000
Addition during the period	442,800	442,800
Adjustment		
Balance on June 30, 2025	1,132,800	1,132,800
Accumulated Amortization		
Balance at July 01, 2023	690,000	690,000
Charged during the period	-	-
Adjustment		
Balance on June 30, 2024	690,000	690,000
Balance at July 01, 2024	690,000	690,000
Charged during the period	88,560	88,560
Adjustment		
Balance on June 30, 2025	778,560	778,560
Written Down Value (WDV)		
Balance as at June 30, 2024	-	-
Balance as at June 30, 2025	354,240	354,240

Baraka Power Limited
Schedule for Right of Use Assets
as on June 30, 2025

Particulars	Right-of-Use Assets-Vehicle	Right-of-Use Assets-Office Space	Schedule-AAA
			Total
Depreciation Rate	20%	33.33%	
Cost			
Balance at July 01, 2023	2,971,156	4,298,589	7,269,745
Addition during the year	-	-	-
Adjustment	-	220,246	220,246
Balance on June 30, 2024	2,971,156	4,078,343	7,489,991
Balance at July 01, 2024	2,971,156	4,078,343	7,049,499
Addition during the year	-	-	-
Adjustment	-	-	-
Balance on June 30, 2025	2,971,156	4,078,343	7,049,499
Accumulated Depreciation			
Balance at July 01, 2023	2,971,156	2,865,726	5,836,882
Charged during the year	-	1,212,617	1,212,617
Adjustment	-	-	-
Balance on June 30, 2024	2,971,156	4,078,343	7,049,499
Balance at July 01, 2024	2,971,156	4,078,343	7,049,499
Charged during the year	-	-	-
Balance on June 30, 2025	2,971,156	4,078,343	7,049,499
Written Down Value (WDV)			
Balance as at June 30, 2024	-	-	-
Balance as at June 30, 2025	-	-	-

Baraka Power Limited
Schedule for Right of Use Assets
as on June 30, 2025

Particulars	Right-of-Use Assets-Vehicle	Right-of-Use Assets-Office Space	Schedule-AAA
			Total
Depreciation Rate	20%	33.33%	
Cost			
Balance at July 01, 2023	2,971,156	4,298,589	7,269,745
Addition during the year	-	-	-
Adjustment	-	220,246	220,246
Balance on June 30, 2024	2,971,156	4,078,343	7,489,991
Balance at July 01, 2024	2,971,156	4,078,343	7,049,499
Addition during the year	-	-	-
Adjustment	-	-	-
Balance on June 30, 2025	2,971,156	4,078,343	7,049,499
Accumulated Depreciation			
Balance at July 01, 2023	2,971,156	2,865,726	5,836,882
Charged during the year	-	1,212,617	1,212,617
Adjustment	-	-	-
Balance on June 30, 2024	2,971,156	4,078,343	7,049,499
Balance at July 01, 2024	2,971,156	4,078,343	7,049,499
Charged during the year	-	-	-
Balance on June 30, 2025	2,971,156	4,078,343	7,049,499
Written Down Value (WDV)			
Balance as at June 30, 2024	-	-	-
Balance as at June 30, 2025	-	-	-

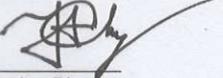
Baraka Power Limited
Statement of Financial Position
as on June 30, 2025

Particulars	Notes	Amount in Taka	
		June 30, 2025	June 30, 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	1,926,415,515	2,044,871,171
Right-of-Use-Assets	5.00	-	-
Intangible Assets	6.00	-	-
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	38,500,000	38,500,000
Pre-Operating Expenses	12.00	-	973,519
Total Non-Current Assets		3,292,672,292	3,412,101,467
Current Assets			
Inventories	13.00	296,115,678	286,196,281
Investment in Marketable Securities	14.00	374,505	3,226,215
Advances, Deposits & Pre-payments	15.00	448,283,943	324,634,216
Accounts Receivables	16.00	431,971,728	1,873,631,564
Other Receivable	17.00	1,173,433	765,176
Current Account with Related Parties	18.00	1,553,208,997	719,527,868
Short Term Investment	19.00	43,521,500	40,923,402
Cash & Cash Equivalents	20.00	45,130,960	41,033,595
Total Current Assets		2,819,780,744	3,289,938,317
TOTAL ASSETS		6,112,453,036	6,702,039,784
EQUITY & LIABILITIES			
Shareholders' 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	(61,981)	(499,508)
Retained Earnings	24.00	1,127,612,508	1,222,808,858
Total Shareholders' Equity		4,452,207,137	4,546,965,960
Non-Current Liabilities			
Term Loan-Non Current Maturity	26.00	-	-
Provision for Gratuity	27.00	14,649,175	7,843,771
Total Non-Current Liabilities		14,649,175	7,843,771
Current Liabilities			
Term Loan-Current Maturity	26.00	-	303,488,099
Other Financial Facilities	29.00	266,613,982	123,721,769
Provision for Tax	30.00	372,365,817	325,422,617
Liabilities for Expenses	31.00	5,338,383	8,889,472
Current Account with Related Parties	32.00	-	244,919,120
Accounts Payable	33.00	957,785,435	1,101,790,490
Unclaimed Dividend and IPO Subscription Account	34.00	43,164,815	38,670,194
Other Payables	35.00	328,292	328,292
Total Current Liabilities		1,645,596,724	2,147,230,053
TOTAL EQUITY & LIABILITIES		6,112,453,036	6,702,039,784
Net Assets Value Per Share (NAVPS)	44.00	18.91	19.31

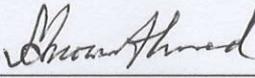
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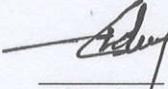
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Company Secretary


Managing Director

Signed in terms of our separate report of even date annexed.


Chief Financial Officer


Director


Director

Dated: Dhaka
28 October, 2025

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Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225

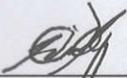


Baraka Power Limited
Statement of Profit or Loss and Other Comprehensive Income
for the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		01 July, 2024 to June 30, 2025	01 July, 2023 to June 30, 2024
Revenue	36.00	399,158,289	2,070,113,942
Cost of Revenue	37.00	(357,415,283)	(1,680,773,188)
Gross Profit/(Loss)		41,743,006	389,340,754
General & Administrative Expenses	38.00	(54,492,575)	(66,094,474)
Operating Profit/(Loss)		(12,749,569)	323,246,280
Other Income	39.00	123,703,660	150,970,077
Financial Expenses	40.00	(76,794,260)	(68,340,012)
Net Profit/(Loss) before Tax		34,159,831	405,876,345
Income Tax Expenses	42.00	(46,943,200)	(149,145,586)
Net Profit/(Loss) after Tax		(12,783,369)	256,730,759
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	14.00	437,527	249,225
Total Comprehensive Income/(Loss) for the year		(12,345,842)	256,979,984
Earnings Per Share (EPS)	43.00	(0.05)	1.09

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

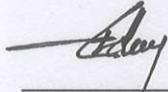
The Financial Statements were approved and authorized for issue by the Board of Directors on the date of October 28, 2025 and signed for and on behalf of the board.



Company Secretary



Chief Financial Officer



Director



Managing Director



Director

Signed in terms of our separate report of even date annexed.

Dated: Dhaka
28 October, 2025


KAZI ZAHIR KHAN & CO.
Chartered Accountants
DVC: 2510280915AS102604
Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225

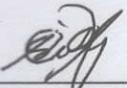
Baraka Power Limited
Statement of Changes in Equity
for the year ended June 30, 2025

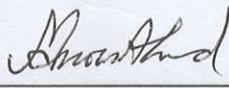
Particulars	Amount in Taka				
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2024	2,354,656,610	970,000,000	(499,508)	1,222,808,858	4,546,965,960
Net Profit/(Loss) during the year	-	-	-	(12,783,369)	(12,783,369)
Cash Dividend @ 3.50% for the income year 2023-2024	-	-	-	(82,412,981)	(82,412,981)
Increase/(Decrease) in Fair Value	-	-	437,527	-	437,527
Balance as on 30-06-2025	2,354,656,610	970,000,000	(61,981)	1,127,612,508	4,452,207,137

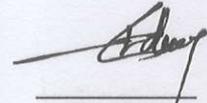
Particulars	Amount in Taka				
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2023	2,354,656,610	970,000,000	50,197	1,083,810,930	4,408,517,737
Net Profit/(Loss) during the year	-	-	-	256,730,759	256,730,759
Cash Dividend @ 5% for the income year 2022-2023	-	-	-	(117,732,831)	(117,732,831)
Increase/(Decrease) in Fair Value	-	-	(549,705)	-	(549,705)
Balance as on 30-06-2024	2,354,656,610	970,000,000	(499,508)	1,222,808,858	4,546,965,960

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 October 28, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer

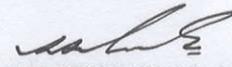

Director


Managing Director

Signed in terms of our separate report of even date annexed.


Director

Dated: Dhaka
28 October, 2025


KAZI ZAHIR KHAN & CO.
Chartered Accountants
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Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
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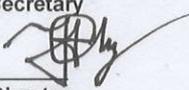
Baraka Power Limited
Statement of Cash Flows
for the year ended June 30, 2025

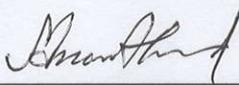
Particulars	Notes	Amount in Taka	
		01 July, 2024 to June 30, 2025	01 July, 2023 to June 30, 2024
A. Cash Flow from Operating Activities:			
Cash Receipts from Customer		1,840,818,125	1,205,013,931
Cash Receipts from Others		3,273,953	15,620,393
Cash Paid to Suppliers		(414,443,147)	(579,637,919)
Cash Paid to Others		(85,609,927)	(108,578,680)
Change in Foreign Exchange Transactions		(3,857,865)	(1,792,641)
Cash Generated/(Used) from operating Activities		1,340,181,139	530,625,084
Income Tax paid		(141,127,917)	(66,508,336)
Financial Expenses		(87,288,312)	(73,145,486)
Net Cash Generated/(Used) from Operating Activities		1,111,764,910	390,971,262
B. Cash Flow from Investing Activities:			
Payment against PPE		270,500	(305,396)
Intangible Assets Addition		-	-
Investment in Subsidiaries		-	-
Investment in Marketable Securities		2,665,335	(1,178)
Investment in Associate		-	-
Investment in Preference share		-	5,500,000
Fixed Deposit Receipt (FDR)		(2,598,098)	(5,923,402)
Dividend Received		39,002,750	86,229,325
Net Cash Generated/(Used) Investing Activities		39,340,487	85,499,349
C. Cash Flow from Financing Activities:			
Received /(Payment) of Term Loan		(292,994,047)	(429,370,579)
Payment of Lease Liability		-	-
Other Financial Facility		216,595,900	(174,582,464)
Current Account with Related Parties		(992,691,525)	245,119,431
Dividend Paid		(77,918,360)	(111,750,655)
Net Cash Generated/(Used) in Financing Activities		(1,147,008,032)	(470,584,267)
Net Cash Increased/(Decreased) in Cash & Cash Equivalents (A+B+C)		4,097,365	5,886,344
Cash and Cash Equivalent at the Beginning of the year		41,033,595	35,147,251
Cash and Cash Equivalents at the End of the year		45,130,960	41,033,595
Net Operating Cash Flows Per Share (NOCFPS)	46.00	4.72	1.66
The above balance consists of the following:			
Cash in Hand		972,242	1,077,454
Cash at Bank		44,143,959	39,956,717
Cash Available on BO A/C at period end		14,759	(576)
Total		45,130,960	41,033,595

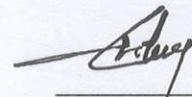
The accounting policies and other notes form an integral part of these financial statements.

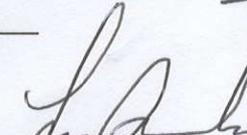
The Financial Statements were approved and authorized for issue by the Board of Directors on the date of October 28, 2025 and signed for and on behalf of the board.


Company Secretary


Managing Director


Chief Financial Officer


Director


Director

Signed in terms of our separate report of even date annexed.

Dated: Dhaka
28 October, 2025

KAZI ZAHIR KHAN & CO.
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Abdulla-Al-Mahmud FCA, FCMA, FCS, LL.B, CISA
Engagement Partner (ICAB Enrolment No. 0915)
FRC Enrolment No. CA-001-225

Baraka Power Limited
Schedule for Property, Plant & Equipment
as on June 30, 2025

Particulars	Schedule-B							Total	
	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment		Plant & Machineries
Depreciation Rate	0%	10%	20%	20%	20%	6.67%	20%	3%	
Cost									
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 year	-	31,000	274,396	-	-	-	-	-	305,396
Balance at June 30, 2024	132,761,753	3,869,945	14,499,974	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,808,189
Balance at July 01, 2024	132,761,753	3,869,945	14,499,974	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,808,189
Addition during the year	-	-	29,500	-	-	-	-	-	29,500
Balance at June 30, 2025	132,761,753	3,869,945	14,529,474	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,837,689
Accumulated Depreciation									
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 year	-	101,421	574,572	195,525	1,608,423	8,568,995	-	111,097,947	122,146,883
Balance at June 30, 2024	-	3,555,909	13,912,051	7,125,857	23,613,646	106,056,008	9,838,428	1,014,835,119	1,178,937,018
Balance at July 01, 2024	-	3,555,909	13,912,051	7,125,857	23,613,646	106,056,008	9,838,428	1,014,835,119	1,178,937,018
Charged during the year	-	84,348	362,169	195,525	1,608,423	5,136,744	-	111,097,947	118,485,156
Balance at June 30, 2025	-	3,640,257	14,274,220	7,321,382	25,222,069	111,192,752	9,838,428	1,125,933,066	1,297,422,174
Written Down Value (WDV)									
Balance as at June 30, 2024	132,761,753	314,036	587,923	518,143	4,825,270	22,414,707	-	1,883,449,339	2,044,871,171
Balance as at June 30, 2025	132,761,753	229,688	255,254	322,618	3,216,847	17,277,963	-	1,772,351,392	1,926,415,515
Allocation of Depreciation:									
Cost of Sales		June 30, 2025	June 30, 2024	(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)					
General & Administrative Expenses		111,097,947	111,097,947	(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as					
Total		7,387,209	11,048,936						
		118,485,156	122,146,883						



Baraka Power Limited
Schedule for Right of Use Assets
as on June 30, 2025

Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Schedule-BB
			Total
Rate of Depreciation:	20%	33.33%	
Cost			
Balance at July 01, 2023	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
Balance on June 30, 2024	2,971,156	2,928,169	5,899,325
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
Balance on June 30, 2025	2,971,156	2,928,169	5,899,325
Accumulated Depreciation			
Balance at July 01, 2023	2,971,156	1,952,112	4,923,268
Charged during the year	-	976,057	976,057
Adjustment	-	-	-
Balance on June 30, 2024	2,971,156	2,928,169	5,899,325
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Charged during the year	-	-	-
Balance on June 30, 2025	2,971,156	2,928,169	5,899,325
Written Down Value (WDV)			
Balance as at June 30, 2024	-	-	-
Balance as at June 30, 2025	-	-	-

Baraka Power Limited
Schedule of Intangible Assets
as on June 30, 2025

Particulars	IT Software- Tally Acc. Software	Share Management Software	Website Development	Logo	Schedule-BBB
					Total
Rate of Amortization	20.00%	20.00%	20.00%	20.00%	
Cost					
Balance at July 01, 2023	140,000	200,000	401,325	50,000	791,325
Addition during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as at June 30, 2024	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Addition during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as at June 30, 2025	140,000	200,000	401,325	50,000	791,325
Accumulated Amortization					
Balance at July 01, 2023	140,000	200,000	352,913	44,167	737,080
Charged during the year	-	-	48,412	5,833	54,245
Adjustment	-	-	-	-	-
Balance as at June 30, 2024	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Charged during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as at June 30, 2025	140,000	200,000	401,325	50,000	791,325
Written Down Value					
Balance as at June 30, 2024	-	-	-	-	-
Balance as at June 30, 2025	-	-	-	-	-

Baraka Power Limited
Notes to the Financial Statements
as on and for the year ended 30 June, 2025

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 (IFRSs), 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, 2020.

2.03 Date of Authorization:

The Board of Directors authorized the financial statements for issuance on October 28, 2025.

2.04 Reporting Period:

The financial period of the Company covers from July 01, 2024 to June 30, 2025.

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. The Company has applied to Ministry of Power, Energy and Mineral Resource (MPEMR) regarding the renewal of project. for renewal of power purchase agreement for further five years on 05th June, 2024. Management of Baraka Power Ltd is hopeful to get positive feedback from MPEMR regarding the renewal of project.

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 27.00: Provision for Gratuity;
Note 30.00: Provision for Tax;
Note 31.00: Liabilities for Expenses;

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 Subsidiar	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 June 30, 2025:

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 January 01, 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 114 of Income Tax Act, 2023, 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 163 of Income Tax Act, 2023.

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 June 30, 2025 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 June 30, 2025;
- * Statement of Profit or Loss and Other Comprehensive Income for the year ended June 30,
- * Statement of Changes in Equity for the year ended June 30, 2025;
- * Statement of Cash Flows for the year ended June 30, 2025; 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.

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
4.00	Property, Plant & Equipment:		
	This is made-up as follows:		
	A. Cost		
	Opening Balance	3,223,808,189	3,223,502,793
	Add: Addition during the year	29,500	305,396
		<u>3,223,837,689</u>	<u>3,223,808,189</u>
	Less: Adjustment during the year	-	-
	Closing Balance	<u>3,223,837,689</u>	<u>3,223,808,189</u>
	B. Accumulated Depreciation		
	Opening Balance	1,178,937,018	1,056,790,135
	Add: Charged during the year	118,485,156	122,146,883
		<u>1,297,422,174</u>	<u>1,178,937,018</u>
	Less: Adjustment during the year	-	-
	Closing Balance	<u>1,297,422,174</u>	<u>1,178,937,018</u>
	Written Down Value (WDV) (A-B)	<u>1,926,415,515</u>	<u>2,044,871,171</u>

Details of Property, Plant & Equipment are stated in "Schedule-B".

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 PLC.

04.A Consolidated Property, Plant & Equipment:

This balance represents:

Baraka Power Limited	1,926,415,515	2,044,871,171
Baraka Fashions Limited	200,898,521	202,401,744
	<u>2,127,314,036</u>	<u>2,247,272,915</u>
Less: intra-group Adjustment	-	-
Total	<u>2,127,314,036</u>	<u>2,247,272,915</u>

Details of Consolidated Property, Plant & Equipment are stated in Schedule-A.

5.00 Right-of-Use Assets:

This is made-up as follows:

A. Cost

Opening Balance	5,899,325	5,899,325
Add: Addition during the year	-	-
	<u>5,899,325</u>	<u>5,899,325</u>
Less: Adjustment during the year	-	-
Closing Balance	<u>5,899,325</u>	<u>5,899,325</u>

B. Accumulated Amortization:

Opening Balance	5,899,325	4,923,268
Add: Charged during the year	-	976,057
	<u>5,899,325</u>	<u>5,899,325</u>
Less: Adjustment during the year	-	-
Closing Balance	<u>5,899,325</u>	<u>5,899,325</u>
Written Down Value (WDV) (A-B)	<u>-</u>	<u>-</u>

Details of Right of Use Assets is stated in "Schedule-BB".

05.A Consolidated Right-of-Use Assets:

This balance represents:

Baraka Power Limited	-	-
Baraka Fashions Limited	-	-
	<u>-</u>	<u>-</u>
Less: intra-group Adjustment	-	-
Total	<u>-</u>	<u>-</u>

Details of Right-of-Use Assets is stated in Schedule-AAA.

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
6.00 Intangible Assets:			
	This is made-up as follows:		
	A. Cost:		
	Opening Balance	791,325	791,325
	Add: Addition during the year	-	-
	Closing Balance	791,325	791,325
	B. Accumulated Amortization:		
	Opening Balance	791,325	737,080
	Add: Charged during the year	-	54,245
	Closing Balance	791,325	791,325
	Written Down Value	-	-
	Details of Intangible Assets are stated are Schedule-BBB.		
06.A Consolidated Intangible Assets:			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	354,240	-
	Total	354,240	-
	Details of Consolidated Intangible Assets are stated in Schedule-AA.		
7.00 Capital Work-in-Progress:			
	This balance represents:		
	Building & Civil Construction	8,806,777	8,806,777
	Total	8,806,777	8,806,777
	CWIP includes a investment in commercial office space at Sylhet which is under construction.		
07.A Consolidated Capital Work-in-Progress:			
	This balance represents:		
	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:			
	This balance represents:		
	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:			
	This balance represents:		
	Investment as Share Capital in Baraka Fashions Ltd. (51%)	153,000,000	153,000,000
	Total	153,000,000	153,000,000
	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.		
09.A Consolidated Investment in Subsidiary:			
	This balance represents:		
	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	-	-

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
10.00 Investment in Associates:			
	This balance represents:		
	Baraka Shikalbaha Power Limited	304,000,000	304,000,000
	Baraka Patenga Power Limited	481,950,000	481,950,000
	Kamaphuli Power Limited	380,000,000	380,000,000
	Total	1,165,950,000	1,165,950,000
	Baraka Power Limited holds 34.92% equity shares (14.92% through cross holding in addition to direct holding of 20%) in Baraka Shikalbaha Power Limited.		
	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 Karnaphuli Power Ltd (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		
10.A Consolidated Investment in Associates:			
	This is made-up as follows:		
	Opening Balance	2,196,823,977	2,217,879,270
	Share of Profit/(Loss) during the period from Associates (Note: 10.A.01)	206,640,614	61,247,082
		2,403,464,591	2,279,126,352
	Less: intra-group Adjustment (Dividend Received/ Receivable from Associates Companies)	(39,000,950)	(82,302,375)
	Closing Balance	2,364,463,641	2,196,823,977
10.A.01 Share of Profit/(Loss) during the Period from Associates:			
	This balance represents:		
	Baraka Patenga Power Limited (29.25%)	(10,796,895)	(21,056,349)
	Baraka Shikalbaha Power Limited (34.92%)	51,243,290	16,385,419
	Kamaphuli Power Limited (39.92%)	166,194,219	65,918,012
	Total	206,640,614	61,247,082
11.00 Investment in Preference Share:			
	This balance represents:		
	Royal Educare Limited	38,500,000	38,500,000
	Total	38,500,000	38,500,000
	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:			
	This balance represents:		
	Baraka Power Limited	38,500,000	38,500,000
	Baraka Fashions Limited	-	-
	Total	38,500,000	38,500,000
12.00 Pre-operating Expenses:			
	This is made-up as follows:		
	A. Cost:		
	Opening Balance	43,808,428	43,808,428
	Add: Addition during the year	-	-
	Closing Balance	43,808,428	43,808,428
	B. Accumulated Amortization		
	Opening Balance	42,834,909	39,914,347
	Add: Charged during the year	973,519	2,920,562
	Closing Balance	43,808,428	42,834,909
	Total (A-B)	-	973,519
	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:			
	This balance represents:		
	Baraka Power Limited	-	973,519
	Baraka Fashions Limited	-	-
	Total	-	973,519

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Prepayments:		
	Prepayment for Office Rent	641,512	641,512
	Prepayment against Insurance Premium	-	1,819,105
	Sub Total	641,512	2,460,617
	Grand Total	448,283,943	324,634,216
15.01	Advance Income Tax:		
	This is made-up as follows:		
	Opening Balance	223,366,754	156,858,418
	Add: Addition during the year	141,127,917	66,508,336
		364,494,671	223,366,754
	Less: Adjusted during the year	-	-
	Closing Balance	364,494,671	223,366,754
15.02	Advance against Inventory & PPE :		
	This balance represents:		
	Advance against Spare Parts & Lubricants	-	15,058,339
	Advance to Supplier/Service Provider	260,484	-
	Advance against Office Decoration	-	300,000
	Total	260,484	15,358,339
15.A	Consolidated Advances, Deposits & Pre-payments:		
	This balance represents:		
	Baraka Power Limited	448,283,943	324,634,216
	Baraka Fashions Limited	30,745,110	34,739,425
		479,029,053	359,373,641
	Less: Intra-group Adjustment	-	-
	Total	479,029,053	359,373,641
16.00	Accounts Receivables:		
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	431,971,728	1,873,631,564
	Total	431,971,728	1,873,631,564
	Aging Schedule of Accounts Receivables:		
	Duration		
	Invoiced 0-30 days	-	213,014,053
	Invoiced 31-60 days	-	237,435,804
	Invoiced 61-90 days	-	188,615,417
	Invoiced 91-180 days	-	291,945,581
	Invoiced 181-365 days	431,971,728	781,603,226
	Invoiced over 365 days	-	161,017,483
	Total	431,971,728	1,873,631,564
	Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:		
	Debts exceeding 06 months	431,971,728	942,620,709
	Other Debts less Provision	-	931,010,855
		431,971,728	1,873,631,564
	Debts Considered Good and Secured	431,971,728	1,873,631,564
	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	431,971,728	1,873,631,564
16.A	Consolidated Accounts Receivables:		
	This balance represents:		
	Baraka Power Limited	431,971,728	1,873,631,564
	Baraka Fashions Limited	85,513,884	166,796,008
	Total	517,485,612	2,040,427,572
17.00	Other Receivable:		
	This balance represents:		
	Mr. Galib	74,000	52,000
	Podder & Associates Ltd.	1,099,433	713,176
	Total	1,173,433	765,176

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
17.A Consolidated Other Receivable:			
	This balance represents:		
	Baraka Power Limited	1,173,433	765,176
	Baraka Fashions Limited	-	-
		<u>1,173,433</u>	<u>765,176</u>
	Less: Intra-group Adjustment	-	-
	Total	<u>1,173,433</u>	<u>765,176</u>
18.00 Current Account with Related Parties:			
	This balance represents:		
	Baraka Patenga Power Ltd.	125,006,356	3,927,351
	Baraka Fashions Limited	629,358,341	521,101,577
	Baraka Apparels Limited	214,208,147	194,171,072
	Baraka Shikalbaha Power Limited	471,185,516	-
	Kamaphuli Power Ltd.	76,151,112	-
	NRB Ventures Pvt Ltd.	-	188,729
	Queens Health Care	37,299,525	-
	Kamaphuli Harbour Ltd.	-	139,139
	Total	<u>1,553,208,997</u>	<u>719,527,868</u>
18.A Consolidated Current Account with Related Parties:			
	This balance represents:		
	Baraka Power Limited	1,553,208,997	719,527,868
	Baraka Fashions Limited	-	-
		<u>1,553,208,997</u>	<u>719,527,868</u>
	Less: Intra-group Adjustment	(629,358,341)	(521,101,577)
	Total	<u>923,850,656</u>	<u>198,426,291</u>
19.00 Short Term Investment:			
	This balance represents:		
	IPDC Finance Ltd.	43,521,500	40,923,402
	Total	<u>43,521,500</u>	<u>40,923,402</u>
19.A Consolidated Short Term Investment:			
	This balance represents:		
	Baraka Power Limited	43,521,500	40,923,402
	Baraka Fashions Limited	20,751,481	38,726,334
		<u>64,272,981</u>	<u>79,649,736</u>
	Less: Intra-group Adjustment	-	-
	Total	<u>64,272,981</u>	<u>79,649,736</u>
20.00 Cash & Cash Equivalents:			
	This consists as follows:		
	Cash in Hand	972,242	1,077,454
	Sub Total	<u>972,242</u>	<u>1,077,454</u>
	Cash at Bank		
	Trust Bank PLC., Sylhet Br., A/C No. 0021-0320000598	22,174	1,007
	Trust Bank PLC., Sylhet Br., A/C No. 7021-0212000182	-	-
	BRAC Bank Ltd., Gulshan Br., A/C. 1501201301509001	204,341	205,181
	Bank Asia PLC., Corporate Br., A/C No. 00233012432	-	117
	City Bank PLC., Gulshan Avenue Br., A/C No. 1102908636001	604,655	702,772
	United Commercial Bank PLC., Principal Br., A/C No. 0011101000000919	43,655	271,597
	Modhumoti Bank PLC., VIP Road Br., A/C No. 113511100000112	373	1,063
	Eastern Bank PLC., Shantinagar Br., A/C No. 1141070094129	100,535	101,375
	Sub Total	<u>975,733</u>	<u>1,283,112</u>
	Cash available on BO A/C at year end-(Sheltech Brokerage Ltd)	11,291	(954)
	Cash available on BO A/C at year end (Baraka Securities Ltd)	3,468	378
	Sub Total	<u>14,759</u>	<u>(576)</u>
	Cash at Bank for Unclaimed Dividend and IPO Subscription		
	Trust Bank PLC., Sylhet Br., A/C No. 7021-0322000081	60	60
	Trust Bank PLC, Sylhet Br., A/C No. 7021-0322000125	13,204	14,087
	United Commercial Bank PLC, Bijoyagar Br., A/C No. 1071301000000228	21,595	25,455
	United Commercial Bank PLC., Bijoyagar Br.,A/C No. 1071301000000283 (Dividend 2020-2021)	28,624	4,812,836

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	United Commercial Bank PLC., Bijoy Nagar Br., A/C No. 1071301000000330 (Dividend 2021-2022)	22,463,773	22,179,045
	United Commercial Bank PLC., Bijoy Nagar Br., A/C No. 1071301000000352 (Dividend 2022-2023)	11,425,791	11,642,122
	United Commercial Bank PLC., Bijoy Nagar Br., A/C No. 1071301000000421 (Dividend 2023-2024)	9,215,179	-
	Sub Total	43,168,226	38,673,605
	Grand Total	45,130,960	41,033,595

The bank balances have been confirmed and reconciled with respective bank statements.
Cash in hand has been verified at the close of the year.

20.A Consolidated Cash & Cash Equivalents:

This balance represents:

Baraka Power Limited	45,130,960	41,033,595
Baraka Fashions Limited	127,676,757	181,263,101
Total	172,807,717	222,296,696

Notes	Particulars	Amount in Tk.	
		June 30, 2025	June 30, 2024
21.00	Share Capital:		
	This represents		
	Authorized		
	300,000,000 Ordinary Shares of Tk. 10.00 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. 10.00 each fully paid-up	2,354,656,610	2,354,656,610
21.A	Consolidated Share Capital:		
	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

Composition of Shareholding Position:

Name	Designation	% of Shares		Number of Shares	
		30-06-2025	30-06-2024	30-06-2025	30-06-2024
Directors/Sponsors					
FAISAL AHMED CHOWDHURY	Chairman	0.00%	0.00%	-	-
ROBIN CHOUHDURY	Director	7.35%	7.35%	173,155,630	173,155,630
BARAKA APPARELS LIMITED		2.61%	2.61%	61,425,490	61,425,490
FAHIM AHMED CHOWDHURY	Managing Director	0.50%	0.50%	11,775,510	11,775,510
NRB VENTURES (PVT.) LIMITED		8.00%	8.00%	188,372,530	188,372,530
AFZAL RASHID CHOUHDURY	Director	0.28%	0.28%	6,700,070	6,700,070
FUSION HOLDINGS (PVT.) LIMITED		6.98%	6.98%	164,379,920	164,379,920
MD SHIRAJUL ISLAM	Director	0.01%	0.01%	335,660	335,660
KARNAPHULI HARBOUR LIMITED		2.22%	2.22%	52,234,930	52,234,930
BARAKA SHIKALBAHA POWER LTD.		2.04%	2.04%	48,000,000	48,000,000
DR. MD ZAKIR HOSSAIN	Independent Director	0.00%	0.00%	-	-
KHALED MAHMOOD	Independent Director	0.00%	0.00%	-	-
A.B.M FOZLE HUDA	Independent Director	0.00%	0.00%	-	-
SHAHUD AHMED	Independent Director	0.00%	0.00%	-	-
MD ALI NOOR	Independent Director	0.00%	0.00%	-	-
DHIMAN KUMAR CHOWDHURY	Director	0.01%	0.01%	200,000	200,000
Sub-total		30.01%	30.01%	706,579,740	706,579,740
Others					
Foreign Investors		-	-	-	-
Institutional Investors		24.96%	24.81%	587,722,290	584,190,305
General Shareholders		45.03%	45.18%	1,060,354,580	1,063,886,565
Sub-total		69.99%	69.99%	1,648,076,870	1,648,076,870
Grand Total		100.00%	100.00%	2,354,656,610	2,354,656,610

"Distribution Schedule-Disclosures under the listing regulation of Stock Exchanges: The distribution schedule showing the number of shareholders and their shareholdings in percentage has been disclosed below as a requirement of the "Listing Regulations of Dhaka and Chittagong Stock Exchanges". The distribution schedule of each class of equity security setting out the number of holders and percentage as on 30 June, 2025

Range of Holdings in Number of Shares	No. of Shareholders		No. of Shares		% of Shareholding	
	30-06-2025	30-06-2024	30-06-2025	30-06-2024	30-06-2025	30-06-2024
01 to 500 Shares	8,709	9152	1,982,869	2,114,651	0.84	0.90
501 to 5,000 Shares	10201	10922	15,933,407	16,658,906	6.77	7.07
5,001 to 10,000 Shares	1423	1390	10,835,128	10,505,135	4.60	4.46
10,001 to 20,000 Shares	875	843	12,968,073	12,389,714	5.51	5.26
20,001 to 30,000 Shares	314	294	7,875,771	7,377,180	3.34	3.13
30,001 to 40,000 Shares	160	149	5,628,082	5,239,562	2.39	2.23
40,001 to 50,000 Shares	105	106	4,841,598	4,882,830	2.06	2.07
50,001 to 100,000 Shares	176	175	12,610,835	12,659,045	5.36	5.38
100,001 to 1,000,000 Shares	144	144	41,671,245	40,860,840	17.70	17.35
Over 1,000,000 Shares	30	31	121,118,653	122,777,798	51.44	52.14
Total	22,137	23206	235,465,661	235,465,661	100.00%	100.00%

Detailed break-up of Share Issued:

Particulars	Basis of Consideration			No. of Shares	Amount (in Tk.)
	In Cash (Nos.)	Other Than Cash (Nos.)	Bonus Share (Nos.)		
Subscription to the Memorandum & Articles of Association at the time of incorporation on 15 June 2008	100,000	-	-	100,000	1,000,000
Allotment as on 16-08-2007	1,100,000	-	-	1,100,000	11,000,000
Allotment as on 17-01-2008	300,000	-	-	300,000	3,000,000
Allotment as on 15-07-2008	497,500	-	-	497,500	4,975,000
Allotment as on 25-04-2009	33,002,500	-	-	33,002,500	330,025,000
Allotment as on 19-07-2009	20,000,000	-	-	20,000,000	200,000,000
Allotment as on 17-09-2009	5,000,000	-	-	5,000,000	50,000,000
Allotment as on 29-12-2010	-	-	6,000,000	6,000,000	60,000,000
Allotment as on 06-04-2011 (IPO)	20,000,000	-	-	20,000,000	200,000,000
Allotment as on 23-09-2011	-	-	17,200,000	17,200,000	172,000,000
Allotment as on 09-11-2012	-	-	21,672,000	21,672,000	216,720,000
Allotment as on 17-11-2013	-	-	6,243,600	6,243,600	62,436,000
Allotment as on 12-12-2014	-	-	22,289,652	22,289,652	222,896,520
Allotment as on 11-01-2016	-	-	12,272,420	12,272,420	122,724,200
Allotment as on 02-01-2017	-	-	8,283,883	8,283,883	82,838,830
Allotment as on 19-12-2017	-	-	26,094,233	26,094,233	260,942,330
Allotment as on 13-12-2018	-	-	20,005,578	20,005,578	200,055,780
Allotment as on 30-12-2020	-	-	15,404,295	15,404,295	154,042,950
Total	80,000,000	-	155,465,661	235,465,661	2,354,656,610

The closing share price of Baraka Power Limited & it's Subsidiaries on 30 June, 2025 was Tk. 10.30 per share in Dhaka Stock Exchange & Tk. 10.30 per share in Chittagong Stock Exchange.

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
22.00	Share Premium:		
	This balance represents:		
	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
	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.		
22.A	Consolidated Share Premium:		
	This balance represents:		
	Baraka Power Limited	970,000,000	970,000,000
	Baraka Fashions Limited	-	-
	Total	970,000,000	970,000,000
23.00	Fair Value Reserve:		
	This is made-up as follows:		
	Opening Balance	(499,508)	50,197
	Add: Addition during the year	437,527	(549,705)
		(61,981)	(499,508)
	Less : Adjustment during the year	-	-
	Total	(61,981)	(499,508)
23.A	Consolidated Fair Value Gain/Loss Reserve:		
	This balance represents:		
	Baraka Power Limited	(61,981)	(499,508)
	Baraka Fashions Limited	-	-
		(61,981)	(499,508)
	Less : Non-Controlling Interest	-	-
	Total	(61,981)	(499,508)
24.00	Retained Earnings:		
	This is made-up as follows:		
	Opening Balance	1,222,808,858	1,083,810,930
	Add: Net Profit/(Loss) during the year	(12,783,369)	256,730,759
	Prior years' Adjustment	-	-
		1,210,025,489	1,340,541,689
	Less: Cash Dividend	(82,412,981)	(117,732,831)
	Closing Balance	1,127,612,508	1,222,808,858
24.A	Consolidated Retained Earnings		
	This is made-up as follows:		
	Opening Balance	2,000,734,932	1,853,665,550
	Add: Net Profit/(Loss) during the year	84,675,509	264,802,213
		2,085,410,441	2,118,467,763
	Less: Cash Dividend	(82,412,981)	(117,732,831)
	Less: Stock Dividend	-	-
	Total	2,002,997,460	2,000,734,932
	Less: intra-group adjustment	-	-
	Closing balance	2,002,997,460	2,000,734,932

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
25.00 Non Controlling Interest:			
	This is made-up as follows:		
	Opening Balance	(123,310,838)	(151,279,361)
	Addition Through issue of Share	-	-
	Addition during the period	(67,412,172)	27,968,523
		<u>(190,723,010)</u>	<u>(123,310,838)</u>
	Less: Disposal of Non Controlling Interest	-	-
	Less: Cash Dividend @ 10%	-	-
	Total	<u>(190,723,010)</u>	<u>(123,310,838)</u>
25.01 Disposal of Non Controlling Interest:			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Total	<u>-</u>	<u>-</u>
26.00 Term Loan:			
	This balance represents:		
	Non-Current Maturity:		
	Trust Bank Ltd.	-	-
	Bank Asia Limited	-	-
	Sub Total	<u>-</u>	<u>-</u>
	Current Maturity:		
	Trust Bank Ltd.	-	274,616,778
	Bank Asia Limited	-	18,377,269
	Interest Payable	-	10,494,052
	Sub Total	<u>-</u>	<u>303,488,099</u>
	Grand-Total	<u>-</u>	<u>303,488,099</u>
26.A Consolidated Term Loan (Non-Current):			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	142,721,225	166,089,282
	Total	<u>142,721,225</u>	<u>166,089,282</u>
26.B Consolidated Term Loan (Current):			
	This balance represents:		
	Baraka Power Limited	-	303,488,099
	Baraka Fashions Limited	29,913,920	37,488,644
	Total	<u>29,913,920</u>	<u>340,976,743</u>
27.00 Provision for Gratuity:			
	This is made-up as follows:		
	Opening Balance	7,843,771	13,175,826
	Add: Provision made during the year	6,805,404	7,843,771
		<u>14,649,175</u>	<u>21,019,597</u>
	Less: Transferred to Gratuity Fund	-	13,175,826
	Less: Payment made during the year	-	-
	Closing Balance	<u>14,649,175</u>	<u>7,843,771</u>
27.A Consolidated Provision for Gratuity:			
	This balance represents:		
	Baraka Power Limited	14,649,175	7,843,771
	Baraka Fashions Limited	-	-
	Total	<u>14,649,175</u>	<u>7,843,771</u>

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
28.00 Consolidated Deferred Tax Liability:			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	2,097,846	3,598,555
	Total	2,097,846	3,598,555
29.00 Other Financial Facilities:			
	This balance represents:		
	Working Capital Liability	266,613,982	123,721,769
	Total	266,613,982	123,721,769
29.A Consolidated Other Financial Facility:			
	This balance represents:		
	Baraka Power Limited	266,613,982	123,721,769
	Baraka Fashions Limited	192,371,063	193,313,278
		458,985,045	317,035,047
	Less: Intra-group Adjustment	-	-
	Total	458,985,045	317,035,047
30.00 Provision for Income Tax:			
	This is made-up as follows:		
	Opening Balance	325,422,617	176,277,031
	Add: Addition during the year	46,943,200	149,145,586
		372,365,817	325,422,617
	Less: Adjustment during the year	-	-
	Closing Balance	372,365,817	325,422,617
30.A Consolidated Provision for Income Tax:			
	This balance represents:		
	Baraka Power Limited	372,365,817	325,422,617
	Baraka Fashions Limited	27,055,348	29,316,366
		399,421,165	354,738,983
	Less: Intra-group Adjustment	-	-
	Total	399,421,165	354,738,983
31.00 Liabilities for Expenses:			
	This balance represents:		
	Audit Fees	287,500	287,500
	Salary & Allowances	4,248,983	7,476,072
	Directors Remuneration	801,900	1,125,900
	Total	5,338,383	8,889,472
31.A Consolidated Liabilities for Expenses:			
	This balance represents:		
	Baraka Power Limited	5,338,383	8,889,472
	Baraka Fashions Limited	27,349,262	22,767,814
	Total	32,687,645	31,657,286
32.00 Current Account with Related Parties:			
	This balance represents:		
	Baraka Shikalbaha Power Limited	-	244,919,120
	Total	-	244,919,120

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
32.A Consolidated Current Account with Related Parties:			
	This balance represents:		
	Baraka Power Limited	-	244,919,120
	Baraka Fashions Limited	629,358,341	521,101,577
		629,358,341	766,020,697
	Less: Intra-group Adjustment	(629,358,341)	(521,101,577)
	Total	-	244,919,120
33.00 Accounts Payable:			
	This balance represents:		
	Jalalabad Gas T & D Co. Limited	957,467,335	1,093,246,899
	Ranks Petroleum	-	8,026,239
	Active Energy Engineering Ltd.	-	50,000
	Surgineer Power Technologies	-	73,100
	Maas Erectors Ltd.	307,600	307,600
	Gateway Online Access Ltd.	10,500	-
	Gateway Communication and Technology	-	-
	Reverie Power & Automation Engineering Ltd.	-	48,702
	G4S Secure Solutions Bangladesh (Pvt.) Ltd.	-	37,950
	Total	957,785,435	1,101,790,490
	Aging of Accounts Payable		
	0-30 days	-	43,568,655
	30-180 days	-	35,403,068
	over 180 days	696,114,505	-
	Total	696,114,505	78,971,723
33.A Consolidated Accounts Payables:			
	This balance represents:		
	Baraka Power Limited	957,785,435	1,101,790,490
	Baraka Fashions Limited	21,101,058	34,391,210
		978,886,493	1,136,181,700
	Less: Intra-group Adjustment	-	-
	Total	978,886,493	1,136,181,700
34.00 Unclaimed Dividend and IPO Subscription Account:			
	This balance represents:		
	Dividend for 2016-2017	-	-
	Dividend for 2019-2020	-	-
	Dividend for 2020-2021	-	3,856,186
	Dividend for 2021-2022	21,859,999	21,865,503
	Dividend for 2022-2023	11,233,332	11,557,709
	Dividend for 2023-2024	9,158,368	-
	Other Payable (Net off Interest)	913,116	1,390,796
	Total	43,164,815	38,670,194
	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.		
34.A Consolidated Unclaimed Dividend Account:			
	This balance represents:		
	Baraka Power Limited	43,164,815	38,670,194
	Baraka Fashions Limited	-	-
	Total	43,164,815	38,670,194

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
35.00	Other Payables:		
	This balance represents:		
	Other Payable for IPO Proceeds	48,000	48,000
	Other Payable for Dividend Suspense A/C	280,292	280,292
	Total	328,292	328,292
	Other payable for IPO proceeds consists of subscription money of 04 applicants of IPO proceeds.		
35.A	Consolidated other Payables:		
	This balance represents:		
	Baraka Power Limited	328,292	328,292
	Baraka Fashions Limited	-	-
		328,292	328,292
	Less Intra-group Adjustment	-	-
	Total	328,292	328,292

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024

36.00 Revenue:

This balance represents:

Capacity Proceeds	148,393,121	458,805,805
Variable Operational & Maintenance Proceeds	28,858,462	184,596,634
Energy Proceeds	221,906,706	1,426,711,503
Total	399,158,289	2,070,113,942

Reason for changes: Plant has been shut down upon expiry of its current Power Purchase Agreement with BPDB on October 23, 2024. Hence, the Company has applied for further 05 years renewal which is under consideration of competent authority.

36.A Consolidated Revenue:

This balance represents:

Baraka Power Limited	399,158,289	2,070,113,942
Baraka Fashions Limited	1,094,668,387	1,174,574,477
Total	1,493,826,676	3,244,688,419

37.00 Cost of Revenue:

This balance represents:

Gas Consumption	197,625,387	1,283,906,143
Lubricants and Chemical Consumption	2,130,556	24,007,500
Spare Parts Consumption	32,250	197,162,933
Plant Salaries & Allowances	42,885,368	52,492,559
Gratuity Expenses	-	4,189,281
Depreciation on Plant & Machinery	111,097,947	111,097,947
Repair & Maintenances on Plant & Machinery	1,824,670	1,753,212
Insurance Premium	1,819,105	6,163,613
Total	357,415,283	1,680,773,188

* Gas consumption is decreased by 77% as plant has been shut down upon expiry of its current Power Purchase Agreement with BPDB on 23rd October' 2024.

** Lubricants & Chemical consists of Lube oil, Grease, Coolnet water etc.

*** Though the plant is currently closed with possible reopening, the company's management retains a few staff members to maintain the facility's operational readiness.

37.A Consolidated Cost of Revenue:

This balance represents:

Baraka Power Limited	357,415,283	1,680,773,188
Baraka Fashions Limited	1,077,382,538	1,015,308,246
	1,434,797,821	2,696,081,434
Less: Intra-group adjustment	-	-
Total	1,434,797,821	2,696,081,434

38.00 General & Administrative Expenses:

This balance represents:

Salary & Allowances (Note-38.01)	10,896,076	10,709,106
Gratuity Expenses	6,805,404	3,654,490
Director's Remuneration	10,585,080	14,861,880
Advertisement & Publicity	291,627	443,219
AGM & EGM Expenses	1,066,140	391,783
Annual Fees	1,770,669	2,477,397
Annual Sports & Cultural Program		97,813
Audit Fees	287,500	287,500
Business Development Expenses	92,835	1,046,104
Communication Expenses	1,284,295	1,035,117
Education & Training	5,000	461
Entertainment & Others	735,607	1,108,457

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Gardening & Beautification Expenses	60,745	98,713
	General Repair & Maintenances	1,797,180	2,398,790
	Gift & Greetings	40,000	25,000
	Insurance Premium	242,846	236,723
	Legal Fees and Professional Consultancy	132,750	142,575
	Medical Expenses	-	6,500
	Meeting Attendance Fees	594,000	1,375,000
	Newspaper, Books & Periodicals	44,366	54,943
	Office Rent, Rates & Taxes	1,098,455	-
	Photocopy & Stationeries	183,786	576,381
	Printing	22,063	435,000
	Rest House Keeping Expenses	927,738	911,708
	Staff Fooding & Lodging	239,255	396,143
	Travelling & Conveyance	764,091	992,668
	Uniform	77,340	493,696
	Utility Expenses	670,307	757,957
	Vehicle Running Expenses	5,416,692	6,079,550
	Amortization Expenses	973,519	2,974,807
	Depreciation Expenses on Right of Use Assets	-	976,057
	Depreciation Expenses	7,387,209	11,048,936
	Total	54,492,575	66,094,474

38.01 Total Salary & Allowances under general & administrative expenses allocated with associate Companies (i.e. BPPL, KPL & BSPL) on hourly basis.

38.A Consolidated General & Administrative Expenses:

This balance represents:

Baraka Power Limited	54,492,575	66,094,474
Baraka Fashions Limited	53,669,110	38,336,441
Total	108,161,685	104,430,915

39.00 Other Income:

This balance represents:

Capital Gain/(Loss) on Marketable Securities	(448,305)	973,957
Dividend Income on Preference Share	-	3,836,250
Dividend Income on Investment in Associates		
- Baraka Patenga Power Ltd. (Taxed Income)	10,120,950	25,302,375
- Baraka Shikalbaha Power Ltd. (BSPL)	6,080,000	-
- Karnaphuli Power Ltd. (KPL)	22,800,000	57,000,000
Dividend Income on Capital Market	1,800	90,700
BO A/C Charges	(175,597)	(969)
Foreign Exchange Gain/(Loss)	(3,857,865)	(4,996,220)
Bank Interest	3,273,953	15,620,393
Interest Income Earned on Loan to Related Parties	85,908,724	53,143,591
Total	123,703,660	150,970,077

39.A Consolidated Other Income:

This balance represents:

Baraka Power Limited	123,703,660	150,970,077
Baraka Fashions Limited	14,633,289	18,747,126
	138,336,949	169,717,203
Less: Intra-group Adjustment	(103,042,714)	(120,989,092)
Total	35,294,235	48,728,111

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
40.00	Financial Expenses:		
	This balance represents:		
	Term Finance Expenses	10,426,588	55,236,559
	Lease Finance Expenses	-	52,617
	Other Financial Expenses	64,171,085	11,572,659
	Bank Charge & Commission	153,717	333,516
	Bank Guarantee Expenses	2,042,870	1,144,661
	Total	76,794,260	68,340,012
40.A	Consolidated Financial Expenses:		
	This balance represents:		
	Baraka Power Limited	76,794,260	68,340,012
	Baraka Fashions Limited	102,865,551	69,252,083
		179,659,811	137,592,095
	Less: Intra-group Adjustment	(64,041,764)	(38,686,717)
	Total	115,618,047	98,905,378
41.00	Consolidated Deferred Tax:		
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	(1,500,709)	71,309
	Total	(1,500,709)	71,309
	Calculation of Deferred Tax is stated in Annexure - A.		
42.00	Income Tax Expenses:		
	This balance represents:		
	Income Tax Expenses on Revenue	23,949,497	124,206,837
	Income Tax Expenses on Dividend Income	5,776,360	12,185,390
	Income Tax Expenses on Financial & Other Income	17,217,343	12,753,359
	Total	46,943,200	149,145,586
	Calculation of Current Tax is stated in Annexure - 01.		
42.A	Consolidated Income Tax Expenses:		
	This balance represents:		
	Baraka Power Limited	46,943,200	149,145,586
	Baraka Fashions Limited	14,144,603	12,910,745
		61,087,803	162,056,331
	Less: Intra-group Adjustment	-	-
	Total	61,087,803	162,056,331
43.00	Earnings Per Share (EPS):		
	Profit Attributable to Ordinary Shareholders	(12,783,369)	256,730,759
	Weighted Average Number of Ordinary Shares Outstanding during the period (Note 43.01)	235,465,661	235,465,661
	Basic Earnings Per Share (EPS)	(0.05)	1.09
	Reason for Changes: The reduction in Basic EPS reflects the decline in revenue consequent to the expiry of the Power Purchase Agreement with BPDB on October 23, 2024.		
43.A	Consolidated Earnings Per Share (EPS):		
	Profit Attributable to Ordinary Shareholders	84,675,509	264,802,213
	Weighted Average Number of Ordinary Shares Outstanding during the period (Note 43.01)	235,465,661	235,465,661
	Total	0.36	1.12

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024

Reason for Changes: The decrease in consolidated EPS is mainly attributable to substantial losses recorded by the subsidiary as a consequence of increased bank loan interest and related financial expenses.

43.01 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
as on July 01, 2024	235,465,661			235,465,661
Addition during the year	-			-
as at June 30, 2025	<u>235,465,661</u>			<u>235,465,661</u>

43.02 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.

44.00 Net Assets Value (NAV) Per Share:

		As on June 30, 2025	As on June 30, 2024
Share Capital		2,354,656,610	2,354,656,610
Share Premium		970,000,000	970,000,000
Fair Value Reserve		(61,981)	(499,508)
Retained Earnings		1,127,612,508	1,222,808,858
Total Shareholders' Equity	(A)	4,452,207,137	4,546,965,960
Total Number of Ordinary Shares	(B)	235,465,661	235,465,661
Net Assets Value (NAV) Per Share	(C=A/B)	18.91	19.31

Reason for Changes: The reduction in NAV reflects the operational loss incurred during the year, consequent to the discontinuation of plant operations upon the project's expiration.

44.A Consolidated Net Assets Value (NAV) Per Share:

		As on June 30, 2025	As on June 30, 2024
Share Capital		2,354,656,610	2,354,656,610
Share Premium		970,000,000	970,000,000
Fair Value Reserve		(61,602)	(516,225)
Retained Earnings		2,002,997,460	2,000,734,932
Total Shareholders' Equity	(A)	5,327,592,468	5,324,875,317
Total Number of Ordinary Shares	(B)	235,465,661	235,465,661
Consolidated Net Assets Value (NAV) Per Share	(C=A/B)	22.63	22.61

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

45.00 Cash Flows from Operating Activities (Indirect Method):

	Amount in Taka	
	June 30, 2025	June 30, 2024
	Amount (Tk.)	Amount (Tk.)
Net Profit After Tax	(12,783,369)	256,730,759
Depreciation as Non Cash Expenses	118,485,156	122,146,883
Depreciation on Right of Use Assets as Non Cash Expenses	-	976,057
Amortization as Non Cash Expense	973,519	2,974,807
Non Cash Financial Expenses	-	1,683,286
Non Cash Other Income	(85,908,724)	(49,940,012)
Other Income generated from Investing Activity	(38,378,848)	(87,202,313)
(Increase)/Decrease of Accounts Receivable	1,441,659,836	(865,100,011)
(Increase)/Decrease of Other Receivable (Note: 45.01)	(408,257)	(253,205)
(Increase)/Decrease of Inventories	(9,919,397)	55,859,021
(Increase)/Decrease of Advances, Deposits and Prepayment for Operational Activities (Note :45.02)	(123,949,727)	(67,688,901)
Increase/(Decrease) of Accrued Interest	(10,494,052)	(6,488,760)

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
	Purchase of Inventory through Other Financing Facility	(73,703,687)	62,453,197
	Increase/(Decrease) of Accounts Payable	(144,005,055)	819,818,820
	Increase/(Decrease) of Liabilities for Expenses	(3,551,089)	2,198,562
	Increase/(Decrease) of Provision for Income Tax	46,943,200	149,145,586
	Increase/(Decrease) of Lease Liability (45.03)	-	(1,010,459)
	Increase/(Decrease) of Other Payable (Note: 45.04)	-	-
	Increase/(Decrease) of Provision for Gratuity	6,805,404	(5,332,055)
	Increase/(Decrease) of Payable for WPPF	-	-
	Prior Year Adjustment of Income Tax	-	-
	Net Cash Flows from Operation Activities	1,111,764,910	390,971,262
45.01	(Increase)/Decrease of Other Receivable for Operational Activities:		
	(Increase)/Decrease of Other Receivable	(408,257)	(253,205)
	(Increase)/Decrease of Other Receivable from Non-operating Activities	-	-
		(408,257)	(253,205)
45.02	(Increase)/Decrease of Advance Deposit and Pre-payment for Operational Activities:		
	(Increase)/Decrease of Advance Deposit and Pre-payment	(123,649,727)	(67,688,901)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-
	(Increase)/Decrease of Deposit for Investment in Subsidiary	-	-
	(Increase)/Decrease for PPE	300,000	-
		(123,949,727)	(67,688,901)
45.03	Increase/(Decrease) of Lease Liability:		
	Increase/(Decrease) of Lease Liability	-	(1,010,459)
	(Increase)/Decrease of Lease Liability from Non-operating Activities	-	-
		-	(1,010,459)
45.04	(Increase)/Decrease of Other Payable for Operational Activities:		
	(Increase)/Decrease of Other Payable	-	-
	(Increase)/Decrease of Other Payable from Non-operating Activities	-	-
		-	-
45.A	Consolidated Cash Flows from Operating Activities (Indirect Method):		
	Net Profit After Tax	17,246,911	292,786,735
	Deprecation as Non Cash Expenses	127,207,716	130,757,565
	Deprecation on Right of Use Assets as Non-Cash Expenses	-	1,432,863
	Amortization as Non Cash Expense	1,062,079	2,974,807
	Non Cash Financial Expenses	-	1,683,286
	Loss/(Gain) from Associate Company	(206,640,614)	(61,247,082)
	Other Income from Investing Activities	707,307	(4,997,881)
	Non Cash Other Income	(21,866,960)	(11,255,795)
	(Increase)/Decrease of Accounts Receivable	1,522,941,960	(931,832,348)
	(Increase)/Decrease of Other Receivable (Note: 45.A.01)	(408,257)	(253,205)
	(Increase)/Decrease of Inventories	(94,376,051)	46,081,157
	Purchase of Inventory through Other Financing Facility	(73,703,687)	62,453,197
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note: 45.A.02)	(120,932,370)	(82,895,265)
	Increase/(Decrease) of Provision for Gratuity	6,805,404	(5,332,055)
	Increase/(Decrease) of Deferred Tax	(1,500,709)	71,309
	Increase/(Decrease) of Accrued Interest	(10,494,052)	(6,488,760)
	Increase/(Decrease) of Accounts Payable (Note: 45.A.03)	(157,295,207)	847,650,014
	Increase/(Decrease) of Liabilities for Expenses for Operational	1,030,359	16,364,316
	Increase/(Decrease) of Provision for Income Tax	44,682,182	162,056,331
	Increase/(Decrease) of Payable for WPPF	-	-
	Increase/(Decrease) of Lease Liability (Note: 45.A.04)	-	(1,604,328)
	Increase/(Decrease) of Other Payable (Note: 45.A.05)	-	-
	Prior Year Adjustment	-	-
	Net Cash Flows from Operation Activities	1,034,466,011	458,404,861

Notes	Particulars	Amount in Taka	
		June 30, 2025	June 30, 2024
45.A.01	(Increase)/Decrease of Other Receivable:		
	(Increase)/Decrease of Other Receivable	(408,257)	(253,205)
	(Increase)/Decrease of Other Receivable for Related Parties	-	-
		<u>(408,257)</u>	<u>(253,205)</u>
45.A.02	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:		
	(Increase)/Decrease of Advance Deposit and Prepayment	(119,655,412)	(83,874,065)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-
	(Increase)/Decrease for PPE	1,276,958	(978,800)
		<u>(120,932,370)</u>	<u>(82,895,265)</u>
45.A.03	(Increase)/Decrease of Accounts Payable for Operational Activities:		
	(Increase)/Decrease of Accounts Payable	(157,295,207)	847,650,014
	(Increase)/Decrease for PPE	-	-
		<u>(157,295,207)</u>	<u>847,650,014</u>
45.A.04	Increase/(Decrease) of Lease Liability:		
	Increase/(Decrease) of Lease Liability	-	(1,604,328)
	(Increase)/Decrease of Lease Liability from Non-operating Activities	-	-
		<u>-</u>	<u>(1,604,328)</u>
45.A.05	(Increase)/Decrease of Other Payable:		
	(Increase)/Decrease of Other Payable	-	-
	(Increase)/Decrease of Other Payable from Non-operating Activity.	-	-
	Non-Cash Adjustment	-	-
		<u>-</u>	<u>-</u>
46.00	Net Operating Cash Flows Per Share (NOCFPS):		
	Net Cash Generated/(Used)from Operating Activities (A)	1,111,764,910	390,971,262
	Total Number of Ordinary Shares (B)	235,465,661	235,465,661
	Net Operating Cash Flows Per Share (NOCFPS) (C=A/B)	<u>4.72</u>	<u>1.66</u>

Reason for changes: NOCFPS has increased due to increase of collection from customer compared than same period to the earlier year.

46.A Consolidated Net Operating Cash Flows Per Share (NOCFPS):

	Net Cash Generated/(Used)from Operating Activities (A)	1,034,466,011	458,404,861
	Total Number of Ordinary Shares (B)	235,465,661	235,465,661
	Consolidated Net Operating Cash Flows Per Share (C=A/B)	<u>4.39</u>	<u>1.95</u>

Reason for changes: Consolidated NOCFPS has increased due to increase of collection from customer compared than same period to the earlier year of its own as well as subsidiary company.

47.00 Contingent Liability:

The Company has been filed few petition involving an amount of Tk. 10,11,76,307 (writ # 868/2009, 2100/2009, 2788/2009, 3272/2009, 3807/2009, 5641/2009) against BPDB, NBR, Custom and other parties for taking the exemption facility of import duty, VAT, Supplementary duty etc.

Nature of Contingent Liability	BG No.	Expiry Date	June 30, 2025	June 30, 2024
			Amount (Tk.)	Amount (Tk.)
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	77/2011, UCBL	Open ended	591,537	591,537
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	78/2011, UCBL	Open ended	682,346	682,346
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	79/2011, UCBL	Open ended	-	-
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	80/2011, UCBL	Open ended	-	-
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	84/2011, UCBL	Open ended	12,844	12,844
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	85/2011, UCBL	Open ended	-	-
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	86/2011, UCBL	Open ended	-	-
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	87/2011, UCBL	Open ended	100,459	100,459
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	88/2011, UCBL	Open ended	280,801	280,801
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	35/09, TBL	Open ended	55,356	55,356
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	36/09, TBL	Open ended	108,712	108,712
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Dhaka	39/09, TBL	Open ended	65,839	65,839
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	30/2011, UCBL	Open ended	120,615	120,615
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	31/2011, UCBL	Open ended	6,757	6,757
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	32/2011, UCBL	Open ended	6,526,384	6,526,384
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	33/2011, UCBL	Open ended	2,176,655	2,176,655
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	34/2011, UCBL	Open ended	617,796	617,796
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	35/2011, UCBL	Open ended	926,706	926,706
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	36/2011, UCBL	Open ended	118,496	118,496
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	37/2011, UCBL	Open ended	3,215,448	3,215,448
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	38/2011, UCBL	Open ended	112,935	112,935
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	39/2011, UCBL	Open ended	88,616	88,616
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	40/2011, UCBL	Open ended	21,927,458	21,927,458
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	06/2013, TBL	Open ended	5,775,934	5,775,934
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	07/2013, TBL	Open ended	664,022	664,022
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	08/2013, TBL	Open ended	1,992,065	1,992,065
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	03/2013, TBL	Open ended	9,184,865	9,184,865
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	12/2013, TBL	Open ended	6,526,384	6,526,384
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	13/2013, TBL	Open ended	4,350,923	4,350,923
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	11/2013, TBL	Open ended	6,530,548	6,530,548
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	09/2013, TBL	Open ended	6,317,980	6,317,980
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	10/2013, TBL	Open ended	207,146	207,146
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	05/2013, TBL	Open ended	421,806	421,806
Bank Guarantee-Commissioner of Customs, Customs House (Import) - Ctg.	04/2013, TBL	Open ended	8,257,227	8,257,227
Bank Guarantee-Commissioner of Customs, Customs House (Import) -	64/2011, UCBL	Open ended	1,530,870	1,530,870
Bank Guarantee-Commissioner of Customs, Customs House (Import) -	65/2011, UCBL	Open ended	1,368,777	1,368,777
Bank Guarantee-Commissioner of Customs, Customs House (Import) -	66/2011, UCBL	Open ended	900,512	900,512
Bank Guarantee-Commissioner of Customs, Customs House (Import) -	67/2011, UCBL	Open ended	1,801,023	1,801,023
Bank Guarantee-Commissioner of Customs, Customs House (Import) -	68/2011, UCBL	Open ended	33,196	33,196
Bank Guarantee-Commissioner of Customs, Customs House (Import) -	69/2011, UCBL	Open ended	5,752,018	5,752,018
Bank Guarantee-Jalalabad Gas Transmission & Distribution Co. Ltd. -Sylhet	15/2013, TBL	30-11-2023	60,886,080	60,886,080
Bank Guarantee-Jalalabad Gas Transmission & Distribution Co. Ltd. -Sylhet	01/2018, TBL	01-02-2025	12,830,400	12,830,400
Bank Guarantee-Jalalabad Gas Transmission & Distribution Co. Ltd. -Sylhet	01/2020, TBL	30-11-2023	30,093,120	30,093,120
Bank Guarantee-Commissioner of Customs, Benapol, Jessore	213120900012 2/TBL	23-06-2025	2,091,375	2,091,375
Corporate Guarantee to United Commercial Bank Limited for composite credit facility (Baraka Patenga Power Ltd.)		05-09-2026	3,617,825,000	3,617,825,000
Corporate Guarantee to Trust Bank Limited for composite credit facility (Baraka Patenga Power Ltd.)		10-10-2026	1,648,503,750	1,648,503,750
Corporate Guarantee to City Bank Limited for working capital facility (Karnaphuli Power Ltd.)		02-10-2026	11,370,000,000	11,370,000,000
Total			16,841,580,781	16,841,580,781

Note	Particulars	June 30, 2025	June 30, 2024
		Taka	Taka
47.A	Consolidated Contingent Liability:		
	Baraka Power Limited	16,841,580,781	16,841,580,781
	Baraka Fashions Limited	-	-
	Total	16,841,580,781	16,841,580,781

48.00 Commitment of Capital Expenditure:

Name of the Company	L/C Number	Currency	Value as at 30-06-2025	
			in FCY	in BDT
-	-	-	-	-
Total			-	-

49.00 Remittance of Foreign Currency:

Name of Beneficiary	FTT or L/C Number	Currency	Value as at 30-06-2025		Value as at 30-06-2024	
			in FCY	in BDT	in FCY	in BDT
Innio Jenbacher GMBH and Co. Ltd.	236522020010	Euro			105,529.49	13,419,989
Shanghai Hejing Import and Export Co. Ltd	236523150001	USD			3,450.00	381,605
Hitachi Energy India Limited	236524150001	USD			1,900.00	239,793
Innio Jenbacher GMBH and Co. Ltd.	236523020003	EURO	329,692.94	44,125,609		
Innio Jenbacher GMBH and Co. Ltd.	236523020004	EURO	258,327.27	33,435,944		
Total			588,020	77,561,553	110,879	14,041,387

50.00 Value of Imports Calculated on CIF Basis:

	June 30, 2025	June 30, 2024
	Taka	Taka
Spare Parts & Schedule Parts	-	87,745,074
Total	-	87,745,074

51.00 Related Party Transactions:

- A. During the year, the Company carried out a number of transactions with related party in the normal course of business. The names of the related parties and nature of these transactions have been set out in accordance with the provisions of IAS 24: Related Party Disclosures.

Transaction with Key Management Personnel:

	June 30, 2025	June 30, 2024
	Taka	Taka
Employee Benefits	13,101,183	16,856,133
Total	13,101,183	16,856,133

Key management personnel includes Vice Chairman & Head of Administration, Managing Director, Company Secretary, CFO and Plant Manager.

Disclosure of the compensation package of key management personnel of the Company as per the paragraph 17 of IAS 24: "Related Party Disclosures" is given below:

Compensation Package of Key Management Personnel:

Short-Term Employee Benefit	13,101,183	16,856,133
Post Employee Benefit	-	-
Other Long-Term Benefit	-	-
Termination Benefit	-	-
Share-based Payment	-	-
Total	13,101,183	16,856,133

B. Other Related Party Transactions:

Name of the Related Party	Nature of Relationship	Nature of Transaction	Transactions during the year			
			Opening Balance	Addition	Adjustment	Closing Balance
Baraka Fashions Ltd.	Subsidiary Company	Short Term Loan	521,101,577	169,184,764	(60,928,000)	629,358,341
Baraka Shikalbaha Power Limited	Associate Company	Short Term Loan	(244,919,120)	1,165,321,973	(449,217,337)	471,185,516
Baraka Patenga Power Ltd.	Associate Company	Short Term Loan	3,927,351	369,081,865	(248,002,860)	125,006,356
Karnaphuli Power Ltd.	Associate Company	Short Term Loan	-	167,999,207	(91,848,095)	76,151,112
Royal Educare Limited	Common Management	Preference Share	38,500,000		-	38,500,000
NRB Ventures Pvt Ltd.	Common Management	Short Term Loan	188,729	700,280	(5,423,386)	(4,534,377)
Karnaphuli Harbour Ltd.	Common Management	Short Term Loan	139,139		(139,139)	-
Queens Healthcare Limited	Common Management	Short Term Loan	-	87,299,525	(50,000,000)	37,299,525
Baraka Apparels Limited	Common Management	Short Term Loan	194,171,072	21,907,075	(1,870,000)	214,208,147

52.00 Capacity & Generation:

Plant Particulars	Dependable Capacity (MwH)	Installed Capacity (MwH)	Plant Factor (% on Dependable Capacity) considering the Unit of Generation		Energy Generation (MwH)	Energy Sold (MwH)
			Average	Maximum		
Fenchugonj, Sylhet- Gas Fired 51MW	140,760	483,026	33.79%	54.59%	45,602	44,448

53.00 Disclosure as per Requirement of Schedule XI, Part II of Companies Act, 1994:

a. Disclosure as per Requirement of Schedule XI, Part II Para 4:

Payment to Directors during the year ended June 30, 2025

Name	Designation	Period	30-06-2025	30-06-2024
Mr. Fahim Ahmed Chowdhury	Managing Director	July, 2024 to June, 2025	10,585,080	10,585,080
Mr. Md. Ahsanul Kabir	Vice-Chairman & Head of Administration	July, 2023 to June, 2024	-	4,276,800
Total			10,585,080	14,861,880

Payment made to Directors are in following way:

Basic Pay	5,773,680	8,106,480
Household Allowances	2,886,840	4,053,240
Medical Allowances	673,596	945,756
Conveyance	288,684	405,324
Festival Bonus	962,280	1,351,080
	10,585,080	14,861,880

In Addition to the above, directors who attend the board meeting, have drawn board meeting attendance fee @ Tk.11,000 per director per meeting. The total board meeting attendance fee during the year is Tk. 594,000.

b. Disclosure as per requirement of Schedule XI, Part II, Note 5 of Para 3:

Payment to Employees' during the year ended on June 30, 2025:

Salary Range (Monthly)	Officer & Staff		Worker	Total Employees	
	Head Office	Factory		30-06-2025	30-06-2024
Below Tk. 3,000/-	-	-	-	-	-
Above Tk. 3,000/-	43	33	-	76	125
Total	43	33	-	-	-

54.00 Internal Control:

The following steps have been taken for implementation of an effective internal control procedure of the Company:

- A strong internal control and compliance division has been formed with a view to establish a well designated system of internal control;
- Regular review of internal audit reports with a view to implement the suggestion of internal auditors in respect of internal control technique;
- To establish an effective management system that includes planning, organizing and supervising culture in the factory as well as at head office.

55.00 Risk Management:

The company continuously evaluates all risk that affect the company affairs including following Financial Risk.

- Credit Risk;
- Liquidity Risk;
- Market Risk

In this respect, both Audit Committee and Internal Audit Department assist the Board by submitting periodic report.

Credit Risk:

Credit Risk is the risk of financial loss of the company if a client fails to meet its contractual obligation to the company. The sole client of the company is Bangladesh Power Development Board. All claims of the company are settled on regular basis as per terms of Agreement. We consider that receivable of the company is good and the risk of bad debts is minimum.

Liquidity Risk:

Liquidity Risk is the risk that the company will not be able to meet its financial obligations as they fall due. In meeting liquidity requirements, the company adopts a strict policy of managing its assets keeping liquidity as a vital focus and therefore monitors liquidity on a daily basis.

Market Risk:

Market Risk is the risk that changes in market prices which will affect the company's income or the value of its holding of financial instruments. The Company considers two types of risk when evaluating market risk ; Interest Rate Risk and Exchange Rate Risk. These two market risks are discussed separately below :

Interest Rate Risk:

Interest rate risk arises when changes in interest rates have an impact to the future cash flows of financial instrument's fair values. To mitigate the interest rate risk Finance department always monitor the Bank Interest Rate and choose/shift best alternative rate for borrowings and lending.

Exchange Rate Risk:

The Company is exposed to currency risk as it imports machinery and equipment against payment of international currencies (USD and EURO). Unfavorable volatility or currency fluctuations may increase import cost and thus affect profitability of the company. However, the management of the company is fully aware of the risks associated with currency fluctuations. Major imported machinery and equipment purchases from abroad has been settled. Currently spare parts are being procured from suppliers from various countries. At the time of price negotiation with suppliers exchange rate is considered sharply. Therefore, management believes that currency risk is not going to hamper business of the Company.

56.00 General Disclosures:

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

57.00 Events after Reporting Period:

- a. The board of directors at its meeting held on October 28, 2025, has proposed no dividend for the year ended on June 30, 2025. The dividend declaration is subject to approval by the shareholders at the forthcoming Annual General Meeting (AGM) of the Company.

58.00 Disclosure relating to the Plant shutdown:

- a. The 15-year term of the existing "Agreement for Supply of Power" between Baraka Power Limited (BPL) and BPDB has expired on 23 October 2024 at 24.00 hours. Accordingly, the operation of the 51 MW gas-based rental power plant of BPL located at Fenchuganj, Sylhet, has been shut down upon the expiration of the aforesaid period, until further renewal of the contract. The Company has already applied for the renewal of the contract, which is under process for a decision from the concerned authorities. However, the subsidiary company and associate companies of Baraka Power Limited, namely Baraka Fashions Ltd. (ready-made Garments), Baraka Patenga Power Ltd. (50 MW Power Plant), Karnaphuli Power Ltd. (110 MW Power Plant) and Baraka Shikalbaha Power Ltd (105 MW Power Plant) have been functioning regularly.

Calculation of Current Tax for the year ended June 30, 2025:

Annexure-01

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Revenue	399,158,289	2,394,950	-	23,949,497	23,949,497
Dividend Income from Preference Share	-	-	-	-	-
Dividend Income from KPL	22,800,000	-	4,560,000	4,560,000	4,560,000
Dividend Income from BSPL	6,080,000	-	1,216,000	1,216,000	1,216,000
Dividend Income from BPPL (Taxed Dividend)	10,120,950	-	-	-	-
Dividend Income from capital market	1,800	-	360	360	360
Bank Interest	3,273,953	19,644	654,790	654,791	654,791
Other Income	81,875,262	491,252	-	16,375,052	16,375,052
a. Total					46,755,700
b. Advance Income Tax Addition (120,153)					187,500
c. Add: Capital Gain on Marketable Securities			(448,305)	10%	-
d. Under/Over Provision for Previous year					-
Current Tax Expense (a+b+c+d)					<u>46,943,200</u>