

# **CONSOLIDATED & SEPARATE FINANCIAL STATEMENTS (Un-Audited)**

as on and for the 1st Quarter ended September 30, 2025



**Baraka Power Limited**  
(Power Generating Company)

**Baraka Power Limited and its Subsidiary**  
**Consolidated Statement of Financial Position (Un-Audited)**  
as on September 30, 2025

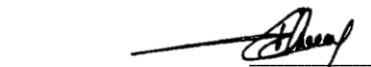
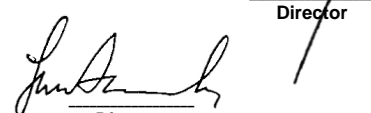
Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	04.A	2,095,866,660	2,127,314,036
Right-of-Use-Assets	05.A	-	-
Intangible Assets	06.A	332,100	354,240
Capital Work-in-Progress	07.A	8,806,777	8,806,777
Goodwill on Acquisition	8.00	28,379,313	28,379,313
Investment in Subsidiary	09.A	-	-
Investment in Associate	10.A	2,443,267,891	2,364,463,641
Investment in Preference Share	11.A	38,500,000	38,500,000
Pre-Operating Expenses	12.A	-	-
Total Non-Current Assets		4,615,152,741	4,567,818,007
Current Assets			
Inventories	13.A	550,341,248	512,869,575
Investment in Marketable Securities	14.A	672,340	418,045
Advances, Deposits & Pre-payments	15.A	480,923,426	479,029,053
Accounts Receivables	16.A	488,802,458	517,485,612
Other Receivable	17.A	1,177,433	1,173,433
Current Account with Related Parties	18.A	749,818,735	923,850,656
Short Term Investment	19.A	64,272,981	64,272,981
Cash & Cash Equivalents	20.A	171,406,346	172,807,717
Total Current Assets		2,507,414,967	2,671,907,072
TOTAL ASSETS		7,122,567,708	7,239,725,079
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	76,374	(61,602)
Retained Earnings	24.A	2,045,256,856	2,002,997,460
		5,369,989,840	5,327,592,468
Non-Controlling Interest	25.00	(198,704,759)	(190,723,010)
Total Equity		5,171,285,081	5,136,869,458
Non-Current Liabilities			
Term Loan-Non Current Maturity	26.A	139,872,840	142,721,225
Provision for Gratuity	27.A	14,649,175	14,649,175
Deferred Tax Liability	28.00	2,767,962	2,097,846
Total Non-Current Liabilities		157,289,977	159,468,246
Current Liabilities			
Term Loan-Current Maturity	26.B	29,913,920	29,913,920
Other Financial Facilities	29.A	303,035,346	458,985,045
Provision for Tax	30.A	408,221,733	399,421,165
Liabilities for Expenses	31.A	33,143,555	32,687,645
Current Account with Related Parties	32.A	3,050,000	-
Accounts Payable	33.A	973,134,989	978,886,493
Unclaimed Dividend and IPO Subscription Account	34.A	43,164,815	43,164,815
Other Payables	35.A	328,292	328,292
Total Current Liabilities		1,793,992,650	1,943,387,375
TOTAL EQUITY & LIABILITIES		7,122,567,708	7,239,725,079
Net Assets Value Per Share (NAVPS)	44.A	22.81	22.63

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 November 13, 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  
November 13, 2025

**Baraka Power Limited and it's Subsidiary**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (un-Audited)**  
**for the 1st Quarter ended September 30, 2025**

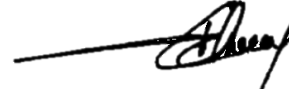
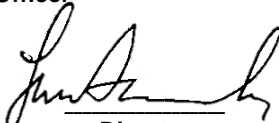
Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
Revenue	36.A	253,465,006	477,000,804
Cost of Revenue	37.A	(264,851,414)	(393,542,598)
<b>Gross Profit/(Loss)</b>		<b>(11,386,408)</b>	<b>83,458,206</b>
General & Administrative Expenses	38.A	(17,912,618)	(20,567,151)
<b>Operating Profit/(Loss)</b>		<b>(29,299,026)</b>	<b>62,891,055</b>
Other Income	39.A	16,117,801	2,994,720
Financial Expenses	40.A	(21,822,579)	(30,054,133)
<b>Profit before WPPF</b>		<b>(35,003,804)</b>	<b>35,831,642</b>
WPPF Expenses		(50,237)	(77,965)
<b>Profit/(Loss) before Tax</b>		<b>(35,054,041)</b>	<b>35,753,677</b>
Gain/(Loss) from Associates	10.A.01	78,804,250	4,689,760
Income Tax Expenses:			
Deferred Tax	41.00	(670,116)	51,096
Current Tax	42.A	(8,800,568)	(23,092,698)
Prior Year Income Tax (Over Provision)		-	-
<b>Net Profit/(Loss) after Tax</b>		<b>34,279,525</b>	<b>17,401,835</b>
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		136,098	429,167
<b>Total Comprehensive Income/(Loss) for the year</b>		<b>34,415,623</b>	<b>17,831,002</b>
<b>Profit Attributable to:</b>			
Owners of the Company		42,259,396	29,083,114
Non controlling interest		(7,979,871)	(11,681,279)
<b>Total Profit Attributable</b>		<b>34,279,525</b>	<b>17,401,835</b>
<b>Total Comprehensive Income Attributable to:</b>			
Owners of the Company		42,397,372	29,511,327
Non-Controlling Interest		(7,981,749)	(11,680,325)
<b>Total Comprehensive Income Attributable</b>		<b>34,415,623</b>	<b>17,831,002</b>
<b>Earnings per Share (EPS) (par value Tk. 10 each)</b>	43.A	<b>0.18</b>	<b>0.12</b>

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 November 13, 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  
November 13, 2025

**Baraka Power Limited and it's Subsidiary**  
**Consolidated Statement of Changes in Equity (Un-Audited)**  
**for the 1st Quarter ended September 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 01-07-2025	2,354,656,610	970,000,000	(61,602)	2,002,997,460	5,327,592,468	(190,723,010)	5,136,869,458
Net Profit/(Loss) during the year	-	-	-	42,259,396	42,259,396	(7,979,871)	34,279,525
Increase/(Decrease) in Fair Value			137,976		137,976	(1,878)	136,098
<b>Balance as on 30-09-2025</b>	<b>2,354,656,610</b>	<b>970,000,000</b>	<b>76,374</b>	<b>2,045,256,856</b>	<b>5,369,989,840</b>	<b>(198,704,759)</b>	<b>5,171,285,081</b>

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
<b>Balance as on 01-07-2024</b>	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 period	-	-	-	29,083,114	29,083,114	(11,681,279)	17,401,835
Increase/(Decrease) in Fair Value			428,213		428,213	954	429,167
<b>Balance as on 30-09-2024</b>	<b>2,354,656,610</b>	<b>970,000,000</b>	<b>(88,012)</b>	<b>2,029,818,046</b>	<b>5,354,386,644</b>	<b>(134,991,163)</b>	<b>5,219,395,481</b>
Balance as on 01-10-2024	2,354,656,610	970,000,000	(88,012)	2,029,818,046	5,354,386,644	(134,991,163)	5,219,395,481
Net Profit/(Loss) during the period				55,592,395	55,592,395	(55,747,319)	(154,924)
Increase/(Decrease) in Fair Value			26,410		26,410	15,472	41,882
Cash Dividend @ 5% for the income year 2022-2023				(82,412,981)	(82,412,981)		(82,412,981)
<b>Balance as on 30-06-2025</b>	<b>2,354,656,610</b>	<b>970,000,000</b>	<b>(61,602)</b>	<b>2,002,997,460</b>	<b>5,327,592,468</b>	<b>(190,723,010)</b>	<b>5,136,869,458</b>

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

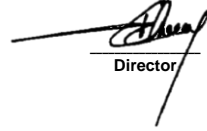
The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 13, 2025 and signed for and on behalf of the board.

  
**Company Secretary**

  
**Managing Director**

  
**Chief Financial Officer**

  
**Director**

  
**Director**

Dated: Dhaka  
November 13, 2025

**Baraka Power Limited and it's Subsidiary**  
**Consolidated Statement of Cash Flows (Un-Audited)**  
**for the 1st Quarter ended September 30, 2025**

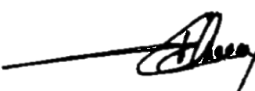
Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
<b>A. Cash Flow from Operating Activities:</b>			
Cash Receipts from Customer		282,148,160	650,989,496
Cash Receipts from Others		-	259,511,390
Cash Paid to Suppliers		(212,542,766)	(400,736,888)
Cash Paid to Others		(81,690,793)	(81,274,102)
Change in Foreign Exchange Transactions		(1,232,431)	135,612
<b>Cash Generated/(Used) from operating Activities</b>		<b>(13,317,830)</b>	<b>428,625,508</b>
Income Tax Paid		(1,671,813)	(52,374,527)
Financial Expenses		(21,822,579)	(29,361,000)
<b>Net Cash Generated/(Used)from Operating Activities</b>		<b>(36,812,222)</b>	<b>346,889,981</b>
<b>B. Cash Flow from Investing Activities:</b>			
Payment against PPE		(105,021)	46,395,166
Investment in Marketable Securities		(79,252)	2,703,051
Investment in Associate		-	-
Investment in Preference Share		-	-
Fixed Deposit Receipt (FDR)		-	-
Dividend Received		1,000,000	-
<b>Net Cash Generated/(Used) Investing Activities</b>		<b>815,727</b>	<b>49,098,217</b>
<b>C. Cash Flow from Financing Activities:</b>			
Term Loan Received/(Repayment)		(2,848,385)	(195,298,558)
Short Term Liabilities		(155,949,699)	70,302,689
Payment of Cash Dividend to Shareholders		-	(284,821)
Current Account with Related Parties		193,393,208	(293,927,610)
<b>Net Cash Generated/(Used) in Financing Activities</b>		<b>34,595,124</b>	<b>(419,208,300)</b>
<b>Net Cash Increased/(Decreased) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(1,401,371)</b>	<b>(23,220,102)</b>
<b>Cash and Cash Equivalent at the Beginning of the period</b>		<b>172,807,717</b>	<b>222,296,696</b>
<b>Cash and Cash Equivalents at the End of the period</b>		<b>171,406,346</b>	<b>199,076,594</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	46.A	<b>(0.16)</b>	<b>1.47</b>
<b>The above balance consists of the following:</b>			
Cash in Hand		2,791,921	3,566,914
Cash at Bank		168,587,750	195,457,072
Cash Available on BO A/C at year end		26,675	52,608
<b>Total</b>		<b>171,406,346</b>	<b>199,076,594</b>

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

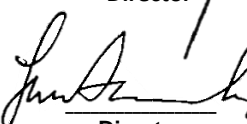
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**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

  
**Managing Director**

  
**Director**

Dated: Dhaka  
November 13, 2025

**Baraka Power Limited & it's Subsidiaries**  
**Consolidated Schedule for Property, Plant & Equipment**  
**as on September 30, 2025**

										Schedule-A
Particulars	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Factory Building	Maintenance Equipment	Plant & Machineries	Total
Cost										
Balance at July 01, 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										-
Addition during the period	-	-	272,732	-	-	-	-	-	6,976,105	7,248,837
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
Balance at July 01, 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
Disposal of Subsidiary										-
Addition during the period	-	-	105,021	-	-	-	-	-	-	105,021
Balance at September 30, 2025	267,992,753	7,878,798	33,945,160	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,997,378,537	3,540,716,388
Accumulated Depreciation										
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
Balance at July 01, 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
Charged during the period	-	118,639	269,670	48,881	402,106	845,183	739,114	-	29,128,804	31,552,397
Adjustment	-	-	-	-	-	-	-	-	-	-
Balance at September 30, 2025	-	7,230,016	32,659,883	7,370,263	25,624,175	112,037,935	22,956,079	9,838,428	1,227,132,949	1,444,849,728
Written Down Value (WDV)										
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
Balance as at September 30, 2025	267,992,753	648,782	1,285,277	273,737	2,814,741	16,432,780	36,173,002	-	1,770,245,588	2,095,866,660

Allocation of Depreciation:	September 30, 2025	June 30, 2025
Cost of Sales	29,867,918	118,868,897
General & Administrative Expenses	1,684,479	8,338,819
<b>Total</b>	<b>31,552,397</b>	<b>127,207,716</b>

(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 September 30, 2025**

		Schedule-AA
Particulars	Payroll Software	Total
<b>Rate of Amortization</b>	<b>20.00%</b>	
<b>Cost</b>		
Balance at July 01, 2024	690,000	690,000
Addition during the period	442,800	442,800
Adjustment		-
<b>Balance at June 30, 2025</b>	<b>1,132,800</b>	<b>1,132,800</b>
Balance at July 01, 2025	1,132,800	1,132,800
Addition during the period		-
Adjustment		
<b>Balance at September 30, 2025</b>	<b>1,132,800</b>	<b>1,132,800</b>
<b>Accumulated Amortization</b>		
Balance at July 01, 2024	690,000	690,000
Charged during the period	88,560	88,560
Adjustment		
<b>Balance at June 30, 2025</b>	<b>778,560</b>	<b>778,560</b>
Balance at July 01, 2025	778,560	778,560
Charged during the period	22,140	22,140
Adjustment		
<b>Balance at September 30, 2025</b>	<b>800,700</b>	<b>800,700</b>
<b>Written Down Value (WDV)</b>		
<b>Balance as at June 30, 2025</b>	<b>354,240</b>	<b>354,240</b>
<b>Balance as at September 30, 2025</b>	<b>332,100</b>	<b>332,100</b>

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

			Schedule-AAA
Particulars	Right-of-Use Assets-Vehicle	Right-of-Use Assets-Office Space	Total
<b>Depreciation Rate</b>	<b>20%</b>	<b>33.33%</b>	

**Cost**

Balance at July 01, 2024	2,971,156	4,298,589	7,269,745
Addition during the year	-	-	-
Adjustment		220,246	220,246
<b>Balance at June 30, 2025</b>	<b>2,971,156</b>	<b>4,078,343</b>	<b>7,489,991</b>

Balance at July 01, 2025	2,971,156	4,078,343	7,049,499
Addition during the year	-	-	-
Adjustment	-	-	-
<b>Balance at September 30, 2025</b>	<b>2,971,156</b>	<b>4,078,343</b>	<b>7,049,499</b>

**Accumulated Depreciation**

Balance at July 01, 2024	2,971,156	2,865,726	5,836,882
Charged during the year	-	1,212,617	1,212,617
Adjustment	-	-	-
<b>Balance at June 30, 2025</b>	<b>2,971,156</b>	<b>4,078,343</b>	<b>7,049,499</b>

Balance at July 01, 2025	2,971,156	4,078,343	7,049,499
Charged during the year	-	-	-
<b>Balance at September 30, 2025</b>	<b>2,971,156</b>	<b>4,078,343</b>	<b>7,049,499</b>

**Written Down Value (WDV)**

<b>Balance as at June 30, 2025</b>	-	-	-
<b>Balance as at September 30, 2025</b>	-	-	-



**Baraka Power Limited**  
**Statement of Financial Position (Un-Audited)**  
**as on June 30, 2025**

Particulars	Notes	Amount in Taka	
		September 30, 2025	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	1,897,255,545	1,926,415,515
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	-	-
Total Non-Current Assets		3,263,512,322	3,292,672,292
Current Assets			
Inventories	13.00	296,115,678	296,115,678
Investment in Marketable Securities	14.00	545,600	374,505
Advances, Deposits & Pre-payments	15.00	448,298,943	448,283,943
Accounts Receivables	16.00	431,971,728	431,971,728
Other Receivable	17.00	1,177,433	1,173,433
Current Account with Related Parties	18.00	1,398,509,565	1,553,208,997
Short Term Investment	19.00	43,521,500	43,521,500
Cash & Cash Equivalents	20.00	45,789,013	45,130,960
Total Current Assets		2,665,929,460	2,819,780,744
TOTAL ASSETS		5,929,441,782	6,112,453,036
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	77,949	(61,981)
Retained Earnings	24.00	1,099,373,235	1,127,612,508
Total Shareholders' Equity		4,424,107,794	4,452,207,137
Non-Current Liabilities			
Term Loan-Non Current Maturity	26.00	-	-
Provision for Gratuity	27.00	14,649,175	14,649,175
Total Non-Current Liabilities		14,649,175	14,649,175
Current Liabilities			
Term Loan-Current Maturity	26.00	-	-
Other Financial Facilities	29.00	104,169,269	266,613,982
Provision for Tax	30.00	379,494,572	372,365,817
Liabilities for Expenses	31.00	5,742,430	5,338,383
Current Account with Related Parties	32.00	-	-
Accounts Payable	33.00	957,785,435	957,785,435
Unclaimed Dividend and IPO Subscription Account	34.00	43,164,815	43,164,815
Other Payables	35.00	328,292	328,292
Total Current Liabilities		1,490,684,813	1,645,596,724
TOTAL EQUITY & LIABILITIES		5,929,441,782	6,112,453,036
Net Assets Value Per Share (NAVPS)	44.00	18.79	18.91

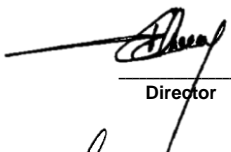
The accounting policies and other notes form an integral part of these financial statements.


The Financial Statements were approved and authorized for issue by the Board of Directors on the date of November 13, 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  
November 13, 2025

**Baraka Power Limited**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**  
**for the 1st Quarter ended September 30, 2025**

Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
Revenue	36.00	-	283,977,893
Cost of Revenue	37.00	(34,648,654)	(212,167,829)
<b>Gross Profit/(Loss)</b>		<b>(34,648,654)</b>	<b>71,810,064</b>
General & Administrative Expenses	38.00	(8,972,047)	(11,903,735)
<b>Operating Profit/(Loss)</b>		<b>(43,620,701)</b>	<b>59,906,329</b>
Other Income	39.00	36,682,034	17,073,917
Financial Expenses	40.00	(14,171,851)	(19,917,548)
<b>Net Profit/(Loss) before Tax</b>		<b>(21,110,518)</b>	<b>57,062,698</b>
Income Tax Expenses	42.00	(7,128,755)	(20,511,279)
<b>Net Profit/(Loss) after Tax</b>		<b>(28,239,273)</b>	<b>36,551,419</b>
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	14.00	139,930	427,221
<b>Total Comprehensive Income/(Loss) for the year</b>		<b>(28,099,343)</b>	<b>36,978,640</b>
<b>Earnings Per Share (EPS)</b>	43.00	<b>(0.12)</b>	<b>0.16</b>

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**

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

Dated: Dhaka  
November 13, 2025

**Baraka Power Limited**  
**Statement of Changes in Equity (Un-Audited)**  
**for the 1st Quarter ended September 30, 2025**

					Amount in Taka
Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2025	2,354,656,610	970,000,000	(61,981)	1,127,612,508	4,452,207,137
Net Profit/(Loss) during the year	-	-	-	(28,239,273)	(28,239,273)
Increase/(Decrease) in Fair Value	-	-	139,930	-	139,930
<b>Balance as on 30-09-2025</b>	<b>2,354,656,610</b>	<b>970,000,000</b>	<b>77,949</b>	<b>1,099,373,235</b>	<b>4,424,107,794</b>

Particulars	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	-	-	-	36,551,419	36,551,419
Increase/(Decrease) in Fair Value	-	-	427,221	-	427,221
<b>Balance as on 30-09-2024</b>	<b>2,354,656,610.00</b>	<b>970,000,000.00</b>	<b>(72,287.00)</b>	<b>1,259,360,277.00</b>	<b>4,583,944,600.00</b>
Balance as on 01-10-2024	2,354,656,610.00	970,000,000.00	(72,287.00)	1,259,360,277.00	4,583,944,600.00
Net Profit/(Loss) during the year	-	-	-	(49,334,788)	(49,334,788)
Cash Dividend @ 5% for the income year 2022-2023	-	-	-	(82,412,981)	(82,412,981)
Increase/(Decrease) in Fair Value	-	-	10,306	-	10,306
<b>Balance as on 30-06-2025</b>	<b>2,354,656,610</b>	<b>970,000,000</b>	<b>(61,981)</b>	<b>1,127,612,508</b>	<b>4,452,207,137</b>

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**

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

Dated: Dhaka  
November 13, 2025

**Baraka Power Limited**  
**Statement of Cash Flows (Un-Audited)**  
**for the 1st Quarter ended September 30, 2025**

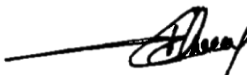

Particulars	Notes	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
<b>A. Cash Flow from Operating Activities:</b>			
Cash Receipts from Customer		-	650,989,496
Cash Receipts from Others		-	-
Cash Paid to Suppliers		-	(283,711,153)
Cash Paid to Others		(13,970,663)	(22,897,230)
Change in Foreign Exchange Transactions		-	-
<b>Cash Generated/(Used) from operating Activities</b>		<b>(13,970,663)</b>	<b>344,381,113</b>
Income Tax paid		-	(49,793,108)
Financial Expenses		(14,171,851)	(19,224,415)
<b>Net Cash Generated/(Used)from Operating Activities</b>		<b>(28,142,514)</b>	<b>275,363,590</b>
<b>B. Cash Flow from Investing Activities:</b>			
Payment against PPE		(105,021)	46,723,024
Intangible Assets Addition		-	-
Investment in Subsidiaries		-	-
Investment in Marketable Securities		7,093	2,702,332
Investment in Associate		-	-
Investment in Preference share		-	-
Fixed Deposit Receipt (FDR)		-	-
Dividend Received		1,000,000	-
<b>Net Cash Generated/(Used) Investing Activities</b>		<b>902,072</b>	<b>49,425,356</b>
<b>C. Cash Flow from Financing Activities:</b>			
Received /(Payment) of Term Loan		-	(193,799,511)
Payment of Lease Liability		-	-
Other Financial Facility		(162,444,713)	175,353,427
Current Account with Related Parties		190,343,208	(305,740,610)
Dividend Paid		-	(284,821)
<b>Net Cash Generated/(Used) in Financing Activities</b>		<b>27,898,495</b>	<b>(324,471,515)</b>
<b>Net Cash Increased/(Decreased) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>658,053</b>	<b>317,431</b>
<b>Cash and Cash Equivalent at the Beginning of the period</b>		<b>45,130,960</b>	<b>41,033,595</b>
<b>Cash and Cash Equivalents at the End of the period</b>		<b>45,789,013</b>	<b>41,351,026</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	46.00	<b>(0.12)</b>	<b>1.17</b>
<b>The above balance consists of the following:</b>			
Cash in Hand		1,923,536	1,806,998
Cash at Bank		43,843,625	39,492,272
Cash Available on BO A/C at period end		21,852	51,756
<b>Total</b>		<b>45,789,013</b>	<b>41,351,026</b>

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 November 13, 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  
November 13, 2025

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

									Schedule-B
Particulars	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
<b>Depreciation Rate</b>	<b>0%</b>	<b>10%</b>	<b>20%</b>	<b>20%</b>	<b>20%</b>	<b>6.67%</b>	<b>20%</b>	<b>3%</b>	
<b>Cost</b>									
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
<b>Balance at June 30, 2025</b>	<b>132,761,753</b>	<b>3,869,945</b>	<b>14,529,474</b>	<b>7,644,000</b>	<b>28,438,916</b>	<b>128,470,715</b>	<b>9,838,428</b>	<b>2,898,284,458</b>	<b>3,223,837,689</b>
Balance at July 01, 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
Addition during the year	-	-	105,021	-	-	-	-	-	105,021
<b>Balance at September 30, 2025</b>	<b>132,761,753</b>	<b>3,869,945</b>	<b>14,634,495</b>	<b>7,644,000</b>	<b>28,438,916</b>	<b>128,470,715</b>	<b>9,838,428</b>	<b>2,898,284,458</b>	<b>3,223,942,710</b>
<b>Accumulated Depreciation</b>									
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
<b>Balance at June 30, 2025</b>	<b>-</b>	<b>3,640,257</b>	<b>14,274,220</b>	<b>7,321,382</b>	<b>25,222,069</b>	<b>111,192,752</b>	<b>9,838,428</b>	<b>1,125,933,066</b>	<b>1,297,422,174</b>
Balance at July 01, 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
Charged during the year	-	18,418	60,280	48,881	402,106	845,183	-	27,890,123	29,264,991
<b>Balance at September 30, 2025</b>	<b>-</b>	<b>3,658,675</b>	<b>14,334,500</b>	<b>7,370,263</b>	<b>25,624,175</b>	<b>112,037,935</b>	<b>9,838,428</b>	<b>1,153,823,189</b>	<b>1,326,687,165</b>
<b>Written Down Value (WDV)</b>									
<b>Balance as at June 30, 2025</b>	<b>132,761,753</b>	<b>229,688</b>	<b>255,254</b>	<b>322,618</b>	<b>3,216,847</b>	<b>17,277,963</b>	<b>-</b>	<b>1,772,351,392</b>	<b>1,926,415,515</b>
<b>Balance as at September 30, 2025</b>	<b>132,761,753</b>	<b>211,270</b>	<b>299,995</b>	<b>273,737</b>	<b>2,814,741</b>	<b>16,432,780</b>	<b>-</b>	<b>1,744,461,269</b>	<b>1,897,255,545</b>

Allocation of Depreciation:	September 30, 2025	June 30, 2025
Cost of Sales	27,890,123	111,097,947
General & Administrative Expenses	1,374,868	7,387,209
<b>Total</b>	<b>29,264,991</b>	<b>118,485,156</b>

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

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

			Schedule-BB
Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Total
<b>Rate of Depreciation:</b>	<b>20%</b>	<b>33.33%</b>	
<b>Cost</b>			
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
<b>Balance at June 30, 2025</b>	<b>2,971,156</b>	<b>2,928,169</b>	<b>5,899,325</b>
Balance at July 01, 2025	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
<b>Balance at September 30, 2025</b>	<b>2,971,156</b>	<b>2,928,169</b>	<b>5,899,325</b>
<b>Accumulated Depreciation</b>			
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Charged during the year	-	-	-
Adjustment	-	-	-
<b>Balance at June 30, 2025</b>	<b>2,971,156</b>	<b>2,928,169</b>	<b>5,899,325</b>
Balance at July 01, 2025	2,971,156	2,928,169	5,899,325
Charged during the year	-	-	-
<b>Balance at September 30, 2025</b>	<b>2,971,156</b>	<b>2,928,169</b>	<b>5,899,325</b>
<b>Written Down Value (WDV)</b>			
Balance as at June 30, 2025	-	-	-
<b>Balance as at September 30, 2025</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

					Schedule-BBB
Particulars	IT Software-Tally Acc. Software	Share Management Software	Website Development	Logo	Total
<b>Rate of Amortization</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	<b>20.00%</b>	
<b>Cost</b>					
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Addition during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
<b>Balance at June 30, 2025</b>	<b>140,000</b>	<b>200,000</b>	<b>401,325</b>	<b>50,000</b>	<b>791,325</b>
Balance at July 01, 2025	140,000	200,000	401,325	50,000	791,325
Addition during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
<b>Balance at September 30, 2025</b>	<b>140,000</b>	<b>200,000</b>	<b>401,325</b>	<b>50,000</b>	<b>791,325</b>
<b>Accumulated Amortization</b>					
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Charged during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
<b>Balance at June 30, 2025</b>	<b>140,000</b>	<b>200,000</b>	<b>401,325</b>	<b>50,000</b>	<b>791,325</b>
Balance at July 01, 2025	140,000	200,000	401,325	50,000	791,325
Charged during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
<b>Balance at September 30, 2025</b>	<b>140,000</b>	<b>200,000</b>	<b>401,325</b>	<b>50,000</b>	<b>791,325</b>
<b>Written Down Value</b>					
<b>Balance as at June 30, 2025</b>	-	-	-	-	-
<b>Balance as at September 30, 2025</b>	-	-	-	-	-

**Baraka Power Limited**  
**Notes to the Financial Statements**  
**as on and for the 1st Quarter ended 30 September, 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 November 13, 2025.

## **2.04 Reporting Period:**

The financial period of the Company covers from July 01, 2025 to September 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 September 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 valued which 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 September 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 September 30, 2025;
- \* Statement of Profit or Loss and Other Comprehensive Income for the year ended September
- \* Statement of Changes in Equity for the year ended September 30, 2025;
- \* Statement of Cash Flows for the year ended September 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.

**3.26 Basis of Preparation of the interim Financial Statements:**

These interim financial statements should be read in conjunction with the Financial Statements for the year ended 30 June, 2024 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information.

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

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>4.00</b>	<b>Property, Plant &amp; Equipment:</b>		
	This is made-up as follows:		
	<b>A. Cost</b>		
	Opening Balance	3,223,837,689	3,223,808,189
	Add: Addition during the period	105,021	29,500
		<u>3,223,942,710</u>	<u>3,223,837,689</u>
	Less: Adjustment during the period	-	-
	<b>Closing Balance</b>	<b><u>3,223,942,710</u></b>	<b><u>3,223,837,689</u></b>
	<b>B. Accumulated Depreciation</b>		
	Opening Balance	1,297,422,174	1,178,937,018
	Add: Charged during the period	29,264,991	118,485,156
		<u>1,326,687,165</u>	<u>1,297,422,174</u>
	Less: Adjustment during the period	-	-
	<b>Closing Balance</b>	<b><u>1,326,687,165</u></b>	<b><u>1,297,422,174</u></b>
	<b>Written Down Value (WDV) (A-B)</b>	<b><u>1,897,255,545</u></b>	<b><u>1,926,415,515</u></b>

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	1,897,255,545	1,926,415,515
Baraka Fashions Limited	198,611,115	200,898,521
	<u>2,095,866,660</u>	<u>2,127,314,036</u>
Less: intra-group Adjustment	-	-
<b>Total</b>	<b><u>2,095,866,660</u></b>	<b><u>2,127,314,036</u></b>

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

#### 5.00 Right-of-Use Assets:

This is made-up as follows:

<b>A. Cost</b>		
Opening Balance	5,899,325	5,899,325
Add: Addition during the period	-	-
	<u>5,899,325</u>	<u>5,899,325</u>
Less: Adjustment during the period	-	-
<b>Closing Balance</b>	<b><u>5,899,325</u></b>	<b><u>5,899,325</u></b>
<b>B. Accumulated Amortization:</b>		
Opening Balance	5,899,325	5,899,325
Add: Charged during the period	-	-
	<u>5,899,325</u>	<u>5,899,325</u>
Less: Adjustment during the period	-	-
<b>Closing Balance</b>	<b><u>5,899,325</u></b>	<b><u>5,899,325</u></b>
<b>Written Down Value (WDV) (A-B)</b>	<b><u>-</u></b>	<b><u>-</u></b>

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	-	-
<b>Total</b>	<b><u>-</u></b>	<b><u>-</u></b>



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

#### 6.00 Intangible Assets:

This is made-up as follows:

##### A. Cost:

Opening Balance	791,325	791,325
Add: Addition during the period	-	-
<b>Closing Balance</b>	<b>791,325</b>	<b>791,325</b>

##### B. Accumulated Amortization:

Opening Balance	791,325	791,325
Add: Charged during the period	-	-
<b>Closing Balance</b>	<b>791,325</b>	<b>791,325</b>

##### Written Down Value

-	-
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Details of Intangible Assets are stated are Schedule-BBB.

#### 06.A Consolidated Intangible Assets:

This balance represents:

Baraka Power Limited	-	-
Baraka Fashions Limited	332,100	354,240
<b>Total</b>	<b>332,100</b>	<b>354,240</b>

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
<b>Total</b>	<b>8,806,777</b>	<b>8,806,777</b>

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	-	-
<b>Total</b>	<b>8,806,777</b>	<b>8,806,777</b>

#### 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
<b>Total</b>	<b>28,379,313</b>	<b>28,379,313</b>

#### 9.00 Investment in Subsidiary:

This balance represents:

Investment as Share Capital in Baraka Fashions Ltd. (51%)	153,000,000	153,000,000
<b>Total</b>	<b>153,000,000</b>	<b>153,000,000</b>

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.

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

**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)
<b>Total</b>	<b>-</b>	<b>-</b>

**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
Karnaphuli Power Limited	380,000,000	380,000,000
<b>Total</b>	<b>1,165,950,000</b>	<b>1,165,950,000</b>

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 associate.

**10.A Consolidated Investment in Associates:**

This is made-up as follows:

Opening Balance	2,364,463,641	2,196,823,977
Share of Profit/(Loss) during the period from Associates (Note: 10.A.01)	78,804,250	206,640,614
	2,443,267,891	2,403,464,591
Less: intra-group Adjustment	-	(39,000,950)
<b>Closing Balance</b>	<b>2,443,267,891</b>	<b>2,364,463,641</b>

**10.A.01 Share of Profit/(Loss) during the Period from Associates:**

This balance represents:

Baraka Patenga Power Limited (29.25%)	1,905,126	(10,796,895)
Baraka Shikalbaha Power Limited (34.92%)	9,129,567	51,243,290
Karnaphuli Power Limited (39.92%)	67,769,557	166,194,219
<b>Total</b>	<b>78,804,250</b>	<b>206,640,614</b>

**11.00 Investment in Preference Share:**

This balance represents:

Royal Educare Limited	38,500,000	38,500,000
<b>Total</b>	<b>38,500,000</b>	<b>38,500,000</b>

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	-	-
<b>Total</b>	<b>38,500,000</b>	<b>38,500,000</b>

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

#### 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 period	-	-
<b>Closing Balance</b>	<b>43,808,428</b>	<b>43,808,428</b>

##### B. Accumulated Amortization

Opening Balance	43,808,428	42,834,909
Add: Charged during the period		973,519
<b>Closing Balance</b>	<b>43,808,428</b>	<b>43,808,428</b>

<b>Total (A-B)</b>	<b>-</b>	<b>-</b>
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Amortization expenses charged to the pre-operating expenses throughout 15 years of contractual life of the project

#### 12.A Consolidated Pre-operating Expenses:

This balance represents:

Baraka Power Limited	-	-
Baraka Fashions Limited	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

#### 13.00 Inventories:

This is made-up as follows:

Opening Balance	296,115,678	286,196,281
Add: Purchase during the period	-	12,082,203
	<b>296,115,678</b>	<b>298,278,484</b>
Less: Consumption during the period	-	2,162,806
<b>Closing Balance</b>	<b>296,115,678</b>	<b>296,115,678</b>

#### 13.01 Inventories:

This balance represents:

Spare Parts	292,000,492	292,000,492
Lube Oil & Lubricants	4,115,186	4,115,186
<b>Total</b>	<b>296,115,678</b>	<b>296,115,678</b>

Inventory Stock has been checked and verified by the management at the close of the period.

#### 13.A Consolidated Inventories:

This balance represents:

Baraka Power Limited	296,115,678	296,115,678
Baraka Fashions Limited	254,225,570	216,753,897
	<b>550,341,248</b>	<b>512,869,575</b>
Prior-year's adjustment	-	-
<b>Total</b>	<b>550,341,248</b>	<b>512,869,575</b>

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

#### 14.00 Investment in Markatable Securities:

This is made-up as follows:

##### A. Cost

Opening Balance	374,505	3,226,215
Addition during the period (Sheltech Brokerage Ltd)	-	100,000
Investment in IPO		
Addition during the period (Baraka Securities Ltd)	-	-
Withdrawal during the period	-	(2,750,000)
Purchase/(Sale) of Markatable Securities during the period	(7,093)	(15,335)
<b>Closing Balance (A)</b>	<b>367,412</b>	<b>560,880</b>

##### B. Gain/(loss)

Realized Gain/(loss)	38,258	(448,305)
Realized BO Charges	-	(175,597)
Change in Fair Value of Markatable Securities	139,930	437,527
<b>Closing Balance (B)</b>	<b>178,188</b>	<b>(186,375)</b>

##### Fair Value of Markatable Securities (A-B)

<b>545,600</b>	<b>374,505</b>
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Details of Current Investment:

Investment Sector	No. of Shares	Market Price	Cost Price	Market value as on 30-09-2025	Change in Fair Value as on 30-09-2025
Food & Allied	2750	198.4	467,651	545,600	77,949
<b>Total</b>			<b>467,651</b>	<b>545,600</b>	<b>77,949</b>

#### 14.A Consolidated Investment in Markatable Securities:

This balance represents:

Baraka Power Limited	545,600	374,505
Baraka Fashions Limited	126,740	43,540
<b>Total</b>	<b>672,340</b>	<b>418,045</b>

#### 15.00 Advances, Deposits & Pre-payments:

This balance represents:

##### Advances:

Advance Income Tax (Note: 15.01)	364,494,671	364,494,671
Advance against Inventory & PPE ( Note: 15.02)	260,484	260,484
Advance to Lawyer	82,856	67,856
Advance to Employee	1,616,091	1,616,091
<b>Sub Total</b>	<b>366,454,102</b>	<b>366,439,102</b>

##### Deposits:

Deposits for Investment in BSPL	-	-
Deposits for Investment in KPL	-	-
Deposit for Bank Guarantee (in Cash)	81,203,329	81,203,329
<b>Sub Total</b>	<b>81,203,329</b>	<b>81,203,329</b>

##### Prepayments:

Prepayment for Office Rent	641,512	641,512
Prepayment against Insurance Premium	-	-
<b>Sub Total</b>	<b>641,512</b>	<b>641,512</b>

##### Grand Total

<b>448,298,943</b>	<b>448,283,943</b>
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Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>15.01</b>	<b>Advance Income Tax:</b>		
	This is made-up as follows:		
	Opening Balance	364,494,671	223,366,754
	Add: Addition during the period		141,127,917
		364,494,671	364,494,671
	Less: Adjusted during the period	-	-
	<b>Closing Balance</b>	<b>364,494,671</b>	<b>364,494,671</b>
<b>15.02</b>	<b>Advance against Inventory &amp; PPE :</b>		
	This balance represents:		
	Advance against Spare Parts & Lubricants	-	-
	Advance to Supplier/Service Provider	260,484	260,484
	Advance against Office Decoration	-	-
	<b>Total</b>	<b>260,484</b>	<b>260,484</b>
<b>15.A</b>	<b>Consolidated Advances, Deposits &amp; Pre-payments:</b>		
	This balance represents:		
	Baraka Power Limited	448,298,943	448,283,943
	Baraka Fashions Limited	32,624,483	30,745,110
		480,923,426	479,029,053
	Less: Intra-group Adjustment	-	-
	<b>Total</b>	<b>480,923,426</b>	<b>479,029,053</b>
<b>16.00</b>	<b>Accounts Receivables:</b>		
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	431,971,728	431,971,728
	<b>Total</b>	<b>431,971,728</b>	<b>431,971,728</b>
	<b>Aging Schedule of Accounts Receivables:</b>		
	<u><b>Duration</b></u>		
	Invoiced 0-30 days	-	-
	Invoiced 31-60 days	-	-
	Invoiced 61-90 days	-	-
	Invoiced 91-180 days	-	-
	Invoiced 181-365 days	115,180,396	431,971,728
	Invoiced over 365 days	316,791,332	-
	<b>Total</b>	<b>431,971,728</b>	<b>431,971,728</b>
	<b>Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:</b>		
	Debts exceeding 06 months	431,971,728	431,971,728
	Other Debts less Provision	-	-
		<b>431,971,728</b>	<b>431,971,728</b>
	Debts Considered Good and Secured	431,971,728	431,971,728
	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	-	-
	<b>Total</b>	<b>431,971,728</b>	<b>431,971,728</b>

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>16.A Consolidated Accounts Receivables:</b>			
	This balance represents:		
	Baraka Power Limited	431,971,728	431,971,728
	Baraka Fashions Limited	56,830,730	85,513,884
	<b>Total</b>	<b>488,802,458</b>	<b>517,485,612</b>
<b>17.00 Other Receivable:</b>			
	This balance represents:		
	Dividend Income Receivable from KPL		-
	Dividend Income Receivable from BPPL		-
	Mr. Galib	78,000	74,000
	Podder & Associates Ltd.	1,099,433	1,099,433
	<b>Total</b>	<b>1,177,433</b>	<b>1,173,433</b>
<b>17.A Consolidated Other Receivable:</b>			
	This balance represents:		
	Baraka Power Limited	1,177,433	1,173,433
	Baraka Fashions Limited	-	-
		1,177,433	1,173,433
	Less: Intra-group Adjustment		-
	<b>Total</b>	<b>1,177,433</b>	<b>1,173,433</b>
<b>18.00 Current Account with Related Parties:</b>			
	This balance represents:		
	Baraka Patenga Power Ltd.	109,681,794	125,006,356
	Baraka Fashions Limited	648,690,830	629,358,341
	Baraka Apparels Limited	214,226,817	214,208,147
	Baraka Shikalbaha Power Limited	325,400,403	471,185,516
	Karnaphuli Power Ltd.	84,509,721	76,151,112
	Queens Health Care	16,000,000	37,299,525
	<b>Total</b>	<b>1,398,509,565</b>	<b>1,553,208,997</b>
<b>18.A Consolidated Current Account with Related Parties:</b>			
	This balance represents:		
	Baraka Power Limited	1,398,509,565	1,553,208,997
	Baraka Fashions Limited	-	-
		1,398,509,565	1,553,208,997
	Less: Intra-group Adjustment	(648,690,830)	(629,358,341)
	<b>Total</b>	<b>749,818,735</b>	<b>923,850,656</b>
<b>19.00 Short Term Investment:</b>			
	This balance represents:		
	IPDC Finance Ltd.	43,521,500	43,521,500
	<b>Total</b>	<b>43,521,500</b>	<b>43,521,500</b>

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

**19.A Consolidated Short Term Investment:**

This balance represents:

Baraka Power Limited	43,521,500	43,521,500
Baraka Fashions Limited	20,751,481	20,751,481
	<u>64,272,981</u>	<u>64,272,981</u>
Less: Intra-group Adjustment	-	-
<b>Total</b>	<b><u>64,272,981</u></b>	<b><u>64,272,981</u></b>

**20.00 Cash & Cash Equivalents:**

This consists as follows:

Cash in Hand	1,923,536	972,242
<b>Sub Total</b>	<b><u>1,923,536</u></b>	<b><u>972,242</u></b>

**Cash at Bank**

Trust Bank PLC., Sylhet Br., A/C No. 0021-0320000598	22,174	22,174
Trust Bank PLC., Sylhet Br., A/C No. 7021-0212000182	-	-
BRAC Bank Ltd., Gulshan Br., A/C. 1501201301509001	203,996	204,341
City Bank PLC., Gulshan Avenue Br., A/C No. 1102908636001	304,666	604,655
United Commercial Bank PLC., Principal Br., A/C No. 0011101000000919	43,655	43,655
Modhumoti Bank PLC., VIP Road Br., A/C No. 113511100000112	373	373
Eastern Bank PLC., Shantinagar Br., A/C No. 1141070094129	100,535	100,535
<b>Sub Total</b>	<b><u>675,399</u></b>	<b><u>975,733</u></b>
Cash available on BO A/C at year end-(Sheltech Brokerage Ltd)	11,291	11,291
Cash available on BO A/C at year end (Baraka Securities Ltd)	10,561	3,468
<b>Sub Total</b>	<b><u>21,852</u></b>	<b><u>14,759</u></b>

**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	13,204
United Commercial Bank PLC, Bijoynagar Br., A/C No. 1071301000000228	21,595	21,595
United Commercial Bank PLC., Bijoynagar Br.,A/C No. 1071301000000283	28,624	28,624
United Commercial Bank PLC., Bijoynagar Br., A/C No. 1071301000000330	22,463,773	22,463,773
United Commercial Bank PLC., Bijoynagar Br., A/C No. 1071301000000352	11,425,791	11,425,791
United Commercial Bank PLC, Bijoynagar Br., A/C No. 1071301000000421	9,215,179	9,215,179
<b>Sub Total</b>	<b><u>43,168,226</u></b>	<b><u>43,168,226</u></b>

**Grand Total**

<b><u>45,789,013</u></b>	<b><u>45,130,960</u></b>
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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	45,789,013	45,130,960
Baraka Fashions Limited	125,617,333	127,676,757
<b>Total</b>	<b><u>171,406,346</u></b>	<b><u>172,807,717</u></b>

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

#### 21.00 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**

#### 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**

##### Shareholding Position is as follows:

Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Taka	
		30-09-2025	30-06-2025	30-09-2025	30-06-2025
01	FAISAL AHMED CHOWDHURY	0.00%	0.00%	-	-
02	MD. AHSANUL KABIR	0.00%	0.00%	-	-
03	NANU KAZI MOHAMMED MIAH	0.00%	0.00%	-	-
04	ROBIN CHOUDHURY	7.35%	7.35%	173,155,630	173,155,630
05	ABDUL BARI	0.00%	0.00%	-	-
06	BARAKA APPARELS LIMITED	2.61%	2.61%	61,425,490	61,425,490
07	FAHIM AHMED CHOWDHURY	0.50%	0.50%	11,775,510	11,775,510
08	NRB VENTURES (PVT.) LIMITED	8.00%	8.00%	188,372,530	188,372,530
09	AFZAL RASHID CHOUDHURY	0.28%	0.28%	6,700,070	6,700,070
10	FUSION HOLDINGS (PVT.) LIMITED	6.98%	6.98%	164,379,920	164,379,920
11	MD SHIRAJUL ISLAM	0.01%	0.01%	335,660	335,660
12	KARNAPHULI HARBOUR LIMITED	2.22%	2.22%	52,234,930	52,234,930
13	BARAKA SHIKALBAHA POWER LTD.	2.04%	2.04%	48,000,000	48,000,000
14	DR. MD ZAKIR HOSSAIN	0.00%	0.00%	-	-
15	KHALED MAHMOOD	0.00%	0.00%	-	-
16	A.B.M FOZLE HUDA	0.00%	0.00%	-	-
17	SHAHUD AHMED	0.00%	0.00%	-	-
18	MD ALI NOOR	0.00%	0.00%	-	-
20	OTHER SHAREHOLDERS	70.00%	70.00%	1,648,276,870	1,648,076,870
<b>Total</b>		<b>100.00%</b>	<b>100.00%</b>	<b>2,354,656,610</b>	<b>2,354,456,610</b>

#### 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**



Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>23.00 Fair Value Reserve:</b>			
	This is made-up as follows:		
	Opening Balance	(61,981)	(499,508)
	Add: Addition during the period	139,930	437,527
		<u>77,949</u>	<u>(61,981)</u>
	Less : Adjustment during the period	-	-
	<b>Total</b>	<b><u>77,949</u></b>	<b><u>(61,981)</u></b>
<b>23.A Consolidated Fair Value Gain/Loss Reserve:</b>			
	This balance represents:		
	Baraka Power Limited	77,949	(61,981)
	Baraka Fashions Limited	(1,575)	379
		<u>76,374</u>	<u>(61,602)</u>
	Less : Non-Controlling Interest	-	-
	<b>Total</b>	<b><u>76,374</u></b>	<b><u>(61,602)</u></b>
<b>24.00 Retained Earnings:</b>			
	This is made-up as follows:		
	Opening Balance	1,127,612,508	1,222,808,858
	Add: Net Profit/(Loss) during the period	(28,239,273)	(12,783,369)
	Prior years' Adjustment	-	-
		<u>1,099,373,235</u>	<u>1,210,025,489</u>
	Less: Cash Dividend	-	(82,412,981)
	<b>Closing Balance</b>	<b><u>1,099,373,235</u></b>	<b><u>1,127,612,508</u></b>
<b>24.A Consolidated Retained Earnings</b>			
	This is made-up as follows:		
	Opening Balance	2,002,997,460	2,000,734,932
	Add: Net Profit/(Loss) during the period	42,259,396	84,675,509
		<u>2,045,256,856</u>	<u>2,085,410,441</u>
	Less: Cash Dividend	-	(82,412,981)
	Less: Stock Dividend	-	-
	<b>Total</b>	<u>2,045,256,856</u>	<u>2,002,997,460</u>
	Less: intra-group adjustment	-	-
	<b>Closing balance</b>	<b><u>2,045,256,856</u></b>	<b><u>2,002,997,460</u></b>
<b>25.00 Non Controlling Interest:</b>			
	This is made-up as follows:		
	Opening Balance	(190,723,010)	(123,310,838)
	Addition Through issue of Share	-	-
	Addition during the period	(7,981,749)	(67,412,172)
		<u>(198,704,759)</u>	<u>(190,723,010)</u>
	Less: Disposal of Non Controlling Interest	-	-
	Less: Cash Dividend	-	-
	<b>Total</b>	<b><u>(198,704,759)</u></b>	<b><u>(190,723,010)</u></b>
<b>25.01 Disposal of Non Controlling Interest:</b>			
	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Karnaphuli Power Limited	-	-
	<b>Total</b>	<u>-</u>	<u>-</u>
<b>26.A Consolidated Term Loan (Non-Current):</b>			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	139,872,840	142,721,225
	<b>Total</b>	<b><u>139,872,840</u></b>	<b><u>142,721,225</u></b>

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>26.B Consolidated Term Loan (Current):</b>			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	29,913,920	29,913,920
	<b>Total</b>	<b>29,913,920</b>	<b>29,913,920</b>
<b>27.00 Provision for Gratuity:</b>			
	This is made-up as follows:		
	Opening Balance	14,649,175	7,843,771
	Add: Provision made during the period	-	6,805,404
		14,649,175	14,649,175
	Less: Transferred to Gratuity Fund	-	-
	Less: Payment made during the period	-	-
	<b>Closing Balance</b>	<b>14,649,175</b>	<b>14,649,175</b>
<b>27.A Consolidated Provision for Gratuity:</b>			
	This balance represents:		
	Baraka Power Limited	14,649,175	14,649,175
	Baraka Fashions Limited	-	-
	<b>Total</b>	<b>14,649,175</b>	<b>14,649,175</b>
<b>28.00 Consolidated Deferred Tax Liability:</b>			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	2,767,962	2,097,846
	<b>Total</b>	<b>2,767,962</b>	<b>2,097,846</b>
<b>29.00 Other Financial Facilities:</b>			
	This balance represents:		
	Working Capital Liability	104,169,269	266,613,982
	<b>Total</b>	<b>104,169,269</b>	<b>266,613,982</b>
<b>29.A Consolidated Other Financial Facility:</b>			
	This balance represents:		
	Baraka Power Limited	104,169,269	266,613,982
	Baraka Fashions Limited	198,866,077	192,371,063
		303,035,346	458,985,045
	Less: Intra-group Adjustment	-	-
	<b>Total</b>	<b>303,035,346</b>	<b>458,985,045</b>
<b>30.00 Provision for Income Tax:</b>			
	This is made-up as follows:		
	Opening Balance	372,365,817	325,422,617
	Add: Addition during the period	7,128,755	46,943,200
		379,494,572	372,365,817
	Less: Adjustment during the period	-	-
	<b>Closing Balance</b>	<b>379,494,572</b>	<b>372,365,817</b>
<b>30.A Consolidated Provision for Income Tax:</b>			
	This balance represents:		
	Baraka Power Limited	379,494,572	372,365,817
	Baraka Fashions Limited	28,727,161	27,055,348
		408,221,733	399,421,165
	Less: Intra-group Adjustment	-	-
	<b>Total</b>	<b>408,221,733</b>	<b>399,421,165</b>

Notes	Particulars	Amount in Taka	
		September 30, 2025	June 30, 2025
<b>31.00 Liabilities for Expenses:</b>			
	This balance represents:		
	Audit Fees	287,500	287,500
	Salary & Allowances	4,468,030	4,248,983
	Directors Remuneration	986,900	801,900
	<b>Total</b>	<b>5,742,430</b>	<b>5,338,383</b>
<b>31.A Consolidated Liabilities for Expenses:</b>			
	This balance represents:		
	Baraka Power Limited	5,742,430	5,338,383
	Baraka Fashions Limited	27,401,125	27,349,262
	<b>Total</b>	<b>33,143,555</b>	<b>32,687,645</b>
<b>32.00 Current Account with Related Parties:</b>			
	This balance represents:		
	Baraka Shikalbaha Power Limited	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>
<b>32.A Consolidated Current Account with Related Parties:</b>			
	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	651,740,830	629,358,341
		651,740,830	629,358,341
	Less: Intra-group Adjustment	(648,690,830)	(629,358,341)
	<b>Total</b>	<b>3,050,000</b>	<b>-</b>
<b>33.00 Accounts Payable:</b>			
	This balance represents:		
	Jalalabad Gas T & D Co. Limited	957,467,335	957,467,335
	Maas Erectors Ltd.	307,600	307,600
	Gateway Online Access Ltd.	10,500	10,500
	<b>Total</b>	<b>957,785,435</b>	<b>957,785,435</b>
	<b>Aging of Accounts Payable</b>		
	0-30 days	-	-
	30-180 days	-	261,670,930
	over 180 days	957,785,435	696,114,505
	<b>Total</b>	<b>957,785,435</b>	<b>957,785,435</b>
<b>33.A Consolidated Accounts Payables:</b>			
	This balance represents:		
	Baraka Power Limited	957,785,435	957,785,435
	Baraka Fashions Limited	15,349,554	21,101,058
		973,134,989	978,886,493
	Less: Intra-group Adjustment	-	-
	<b>Total</b>	<b>973,134,989</b>	<b>978,886,493</b>
<b>34.00 Unclaimed Dividend and IPO Subscription Account:</b>			
	This balance represents:		
	Dividend for 2016-2017	-	-
	Dividend for 2019-2020	-	-
	Dividend for 2020-2021	-	-
	Dividend for 2021-2022	21,859,999	21,859,999
	Dividend for 2022-2023	11,233,332	11,233,332
	Dividend for 2023-2024	9,158,368	9,158,368
	Other Payable (Net off Interest)	913,116	913,116
	<b>Total</b>	<b>43,164,815</b>	<b>43,164,815</b>

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

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	43,164,815
Baraka Fashions Limited	-	-
<b>Total</b>	<b>43,164,815</b>	<b>43,164,815</b>

**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
<b>Total</b>	<b>328,292</b>	<b>328,292</b>

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	-	-
<b>Total</b>	<b>328,292</b>	<b>328,292</b>

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024

### 36.00 Revenue:

This balance represents:

Capacity Proceeds	-	118,266,954
Variable Operational & Maintenance Proceeds	-	18,715,146
Energy Proceeds	-	146,995,793
<b>Total</b>	<b>-</b>	<b>283,977,893</b>

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	-	283,977,893
Baraka Fashions Limited	253,465,006	193,022,911
<b>Total</b>	<b>253,465,006</b>	<b>477,000,804</b>

### 37.00 Cost of Revenue:

This balance represents:

Gas Consumption	-	131,529,669
Lubricants and Chemical Consumption	-	2,064,480
Spare Parts Consumption	-	35,003,140
Plant Salaries & Allowances	6,758,531	13,865,400
Depreciation on Plant & Machinery	27,890,123	27,890,123
Repair & Maintenances on Plant & Machinery	-	283,820
Insurance Premium	-	1,531,197
<b>Total</b>	<b>34,648,654</b>	<b>212,167,829</b>

\* 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	34,648,654	212,167,829
Baraka Fashions Limited	230,202,760	181,374,769
	264,851,414	393,542,598
Less: Intra-group adjustment	-	-
<b>Total</b>	<b>264,851,414</b>	<b>393,542,598</b>

### 38.00 General & Administrative Expenses:

This balance represents:

Salary & Allowances (Note-38.01)	2,481,678	2,503,235
Director's Remuneration	2,405,700	2,760,970
Advertisement & Publicity	25,000	51,421
Annual Fees	192,704	25,461
Business Development Expenses	8,625	49,352
Communication Expenses	265,597	230,383
Entertainment & Others	147,856	144,620
General Repair & Maintenances	250,162	407,050
Gift & Greetings	-	30,000
Insurance Premium	117,229	242,846

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
	Legal Fees and Professional Consultancy	-	92,000
	Medical Expenses	12,655	-
	Meeting Attendance Fees	18,000	-
	Newspaper, Books & Periodicals	9,166	8,330
	Office Rent, Rates & Taxes	323,503	230,337
	Photocopy & Stationeries	22,530	90,500
	Rest House Keeping Expenses	232,047	227,847
	Staff Fooding & Lodging	70,447	60,645
	Travelling & Conveyance	98,306	79,049
	Uniform	-	77,340
	Utility Expenses	333,239	345,585
	Vehicle Running Expenses	582,735	785,265
	Amortization Expenses	-	730,140
	Depreciation Expenses	1,374,868	2,717,474
	<b>Total</b>	<b>8,972,047</b>	<b>11,903,735</b>

**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	8,972,047	11,903,735
Baraka Fashions Limited	8,940,571	8,663,416
<b>Total</b>	<b>17,912,618</b>	<b>20,567,151</b>

**39.00 Other Income:**

This balance represents:

Capital Gain/(Loss) on Marketable Securities	38,258	(289,106)
Dividend Income on Preference Share	1,000,000	-
BO A/C Charges	-	(175,598)
Foreign Exchange Gain/(Loss)	-	(1,915,316)
Interest Income Earned on Loan to Related Parties	35,643,776	19,453,937
<b>Total</b>	<b>36,682,034</b>	<b>17,073,917</b>

**39.A Consolidated Other Income:**

This balance represents:

Baraka Power Limited	36,682,034	17,073,917
Baraka Fashions Limited	(1,231,744)	124,785
	<b>35,450,290</b>	<b>17,198,702</b>
Less: Intra-group Adjustment	(19,332,489)	(14,203,982)
<b>Total</b>	<b>16,117,801</b>	<b>2,994,720</b>

**40.00 Financial Expenses:**

This balance represents:

Term Finance Expenses	-	8,053,953
Lease Finance Expenses	-	-
Other Financial Expenses	13,706,665	11,623,357
Bank Charge & Commission	965	12,075
Bank Guarantee Expenses	464,221	228,163
<b>Total</b>	<b>14,171,851</b>	<b>19,917,548</b>

**40.A Consolidated Financial Expenses:**

This balance represents:

Baraka Power Limited	14,171,851	19,917,548
Baraka Fashions Limited	26,983,217	24,340,567
	<b>41,155,068</b>	<b>44,258,115</b>
Less: Intra-group Adjustment	(19,332,489)	(14,203,982)
<b>Total</b>	<b>21,822,579</b>	<b>30,054,133</b>

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024

#### 41.00 Consolidated Deferred Tax:

This balance represents:

Baraka Power Limited	-	-
Baraka Fashions Limited	670,116	(51,096)
<b>Total</b>	<b>670,116</b>	<b>(51,096)</b>

Calculation of Deferred Tax is stated in Annexure - A.

#### 42.00 Income Tax Expenses:

This balance represents:

Income Tax Expenses on Revenue	-	17,038,674
Income Tax Expenses on Dividend Income	-	-
Income Tax Expenses on Financial & Other Income	7,128,755	3,472,605
<b>Total</b>	<b>7,128,755</b>	<b>20,511,279</b>

Calculation of Current Tax is stated in Annexure - 01.

#### 42.A Consolidated Income Tax Expenses:

This balance represents:

Baraka Power Limited	7,128,755	20,511,279
Baraka Fashions Limited	1,671,813	2,581,419
	8,800,568	23,092,698
Less: Intra-group Adjustment	-	-
<b>Total</b>	<b>8,800,568</b>	<b>23,092,698</b>

#### 43.00 Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(28,239,273)	36,551,419
Weighted Average Number of Ordinary Shares Outstanding during the period (Note 43.01)	235,465,661	235,465,661
<b>Basic Earnings Per Share (EPS)</b>	<b>(0.12)</b>	<b>0.16</b>

**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	42,259,396	29,083,114
Weighted Average Number of Ordinary Shares Outstanding during the period (Note 43.01)	235,465,661	235,465,661
<b>Total</b>	<b>0.18</b>	<b>0.12</b>

**Reason for Changes:** Consolidated EPS has increased significantly due to a significant increase in income earned from Associates companies.

#### 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, 2025	235,465,661			235,465,661
Addition during the year	-			-
<b>as at September 30, 2025</b>	<b>235,465,661</b>			<b>235,465,661</b>

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024

#### 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:

		September 30, 2025	June 30, 2025
Share Capital		2,354,656,610	2,354,656,610
Share Premium		970,000,000	970,000,000
Fair Value Reserve		77,949	(61,981)
Retained Earnings		1,099,373,235	1,127,612,508
<b>Total Shareholders' Equity</b>	(A)	<b>4,424,107,794</b>	<b>4,452,207,137</b>
Total Number of Ordinary Shares	(B)	<b>235,465,661</b>	<b>235,465,661</b>
<b>Net Assets Value (NAV) Per Share</b>	(C=A/B)	<b>18.79</b>	<b>18.91</b>

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

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

Share Capital		2,354,656,610	2,354,656,610
Share Premium		970,000,000	970,000,000
Fair Value Reserve		76,374	(61,602)
Retained Earnings		2,045,256,856	2,002,997,460
<b>Total Shareholders' Equity</b>	(A)	<b>5,369,989,840</b>	<b>5,327,592,468</b>
Total Number of Ordinary Shares	(B)	<b>235,465,661</b>	<b>235,465,661</b>
<b>Consolidated Net Assets Value (NAV) Per Share</b>	(C=A/B)	<b>22.81</b>	<b>22.63</b>

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

#### 45.00 Cash Flows from Operating Activities (Indirect Method):

	Amount in Taka	
	01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
	Amount (Tk.)	Amount (Tk.)
Net Profit After Tax	(28,239,273)	36,551,419
Depreciation as Non Cash Expenses	29,264,991	30,607,597
Depreciation on Right of Use Assets as Non Cash Expenses	-	-
Amortization as Non Cash Expense	-	730,140
Non Cash Financial Expenses	-	2,208,069
Non Cash Other Income	(35,643,776)	(17,538,621)
Other Income generated from Investing Activity	(1,038,258)	464,704
(Increase)/Decrease of Accounts Receivable	-	367,011,603
(Increase)/Decrease of Other Receivable (Note: 45.01)	(4,000)	(4,000)
(Increase)/Decrease of Inventories	-	35,568,071
(Increase)/Decrease of Advances, Deposits and Prepayment for Operational Activities (Note :45.02)	(15,000)	(49,958,637)
Increase/(Decrease) of Accrued Interest	-	(1,514,936)
Purchase of Inventory through Other Financing Facility	-	(46,752,524)
Increase/(Decrease) of Accounts Payable	-	(102,003,865)
Increase/(Decrease) of Liabilities for Expenses	404,047	(516,709)
Increase/(Decrease) of Provision for Income Tax	7,128,755	20,511,279
Increase/(Decrease) of Lease Liability (45.03)	-	-
Increase/(Decrease) of Other Payable (Note: 45.04)	-	-
Increase/(Decrease) of Provision for Gratuity	-	-
Increase/(Decrease) of Payable for WPPF	-	-
Prior Year Adjustment of Income Tax	-	-
<b>Net Cash Flows from Operation Activities</b>	<b>(28,142,514)</b>	<b>275,363,590</b>



Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
<b>45.01</b>	<b>(Increase)/Decrease of Other Receivable for Operational Activities:</b>		
	(Increase)/Decrease of Other Receivable	(4,000)	(4,000)
	(Increase)/Decrease of Other Receivable from Non-operating Activities	-	-
		<b>(4,000)</b>	<b>(4,000)</b>
<b>45.02</b>	<b>(Increase)/Decrease of Advance Deposit and Pre-payment for Operational Activities:</b>		
	(Increase)/Decrease of Advance Deposit and Pre-payment	(15,000)	(49,958,637)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-
	(Increase)/Decrease of Deposit for Investment in Subsidiary	-	-
	(Increase)/Decrease for PPE	-	-
		<b>(15,000)</b>	<b>(49,958,637)</b>
<b>45.03</b>	<b>Increase/(Decrease) of Lease Liability:</b>		
	Increase/(Decrease) of Lease Liability	-	-
	(Increase)/Decrease of Lease Liability from Non-operating Activities	-	-
		<b>-</b>	<b>-</b>
<b>45.04</b>	<b>(Increase)/Decrease of Other Payable for Operational Activities:</b>		
	(Increase)/Decrease of Other Payable	-	-
	(Increase)/Decrease of Other Payable from Non-operating Activities	-	-
		<b>-</b>	<b>-</b>
<b>45.A</b>	<b>Consolidated Cash Flows from Operating Activities (Indirect Method):</b>		
	Net Profit After Tax	34,279,525	17,401,835
	Deprecation as Non Cash Expenses	31,552,397	32,762,569
	Deprecation on Right of Use Assets as Non-Cash Expenses	-	-
	Amortization as Non Cash Expense	-	730,140
	Non Cash Financial Expenses	-	2,208,069
	Loss/(Gain) from Associate Company	(78,804,250)	(4,689,760)
	Other Income from Investing Activities	(1,038,258)	475,531
	Non Cash Other Income	(16,311,287)	(3,334,639)
	(Increase)/Decrease of Accounts Receivable	28,683,154	433,500,082
	(Increase)/Decrease of Other Receivable (Note: 45.A.01)	(4,000)	(4,000)
	(Increase)/Decrease of Inventories	(37,471,673)	46,466,239
	Purchase of Inventory through Other Financing Facility	-	(46,752,524)
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note: 45.A.02)	(1,894,373)	(52,738,171)
	Increase/(Decrease) of Provision for Gratuity	-	-
	Increase/(Decrease) of Deferred Tax	670,116	(51,096)
	Increase/(Decrease) of Accrued Interest	-	(1,514,936)
	Increase/(Decrease) of Accounts Payable (Note: 45.A.03)	(5,751,504)	(101,641,538)
	Increase/(Decrease) of Liabilities for Expenses for Operational	477,363	979,482
	Increase/(Decrease) of Provision for Income Tax	8,800,568	23,092,698
	Increase/(Decrease) of Payable for WPPF	-	-
	Increase/(Decrease) of Lease Liability (Note: 45.A.04)	-	-
	Increase/(Decrease) of Other Payable (Note: 45.A.05)	-	-
	Prior Year Adjustment	-	-
	<b>Net Cash Flows from Operation Activities</b>	<b>(36,812,222)</b>	<b>346,889,981</b>
		-	-
<b>45.A.01</b>	<b>(Increase)/Decrease of Other Receivable:</b>		
	(Increase)/Decrease of Other Receivable	(4,000)	(4,000)
	(Increase)/Decrease of Other Receivable for Related Parties	-	-
		<b>(4,000)</b>	<b>(4,000)</b>
<b>45.A.02</b>	<b>(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:</b>		
	(Increase)/Decrease of Advance Deposit and Prepayment	(1,894,373)	(52,202,171)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-
	(Increase)/Decrease for PPE	-	536,000
		<b>(1,894,373)</b>	<b>(52,738,171)</b>

Notes	Particulars	Amount in Taka	
		01 July, 2025 to 30 September, 2025	01 July, 2024 to 30 September, 2024
<b>45.A.03</b>	<b>(Increase)/Decrease of Accounts Payable for Operational Activities:</b>		
	(Increase)/Decrease of Accounts Payable	(5,751,504)	(101,641,538)
	(Increase)/Decrease for PPE	-	-
		<b><u>(5,751,504)</u></b>	<b><u>(101,641,538)</u></b>
<b>45.A.04</b>	<b>Increase/(Decrease) of Lease Liability:</b>		
	Increase/(Decrease) of Lease Liability	-	-
	(Increase)/Decrease of Lease Liability from Non-operating Activities	-	-
		<b><u>-</u></b>	<b><u>-</u></b>
<b>45.A.05</b>	<b>(Increase)/Decrease of Other Payable:</b>		
	(Increase)/Decrease of Other Payable	-	-
	(Increase)/Decrease of Other Payable from Non-operating Activity.	-	-
	Non-Cash Adjustment	-	-
		<b><u>-</u></b>	<b><u>-</u></b>
<b>46.00</b>	<b>Net Operating Cash Flows Per Share (NOCFPS):</b>		
	Net Cash Generated/(Used)/from Operating Activities (A)	(28,142,514)	275,363,590
	Total Number of Ordinary Shares (B)	235,465,661	235,465,661
	<b>Net Operating Cash Flows Per Share (NOCFPS) (C=A/B)</b>	<b><u>(0.12)</u></b>	<b><u>1.17</u></b>
	Reason for changes: NOCFPS has decreased due to decrease of collection from customer compared than same period to the earlier year.		
<b>46.A</b>	<b>Consolidated Net Operating Cash Flows Per Share (NOCFPS):</b>		
	Net Cash Generated/(Used)/from Operating Activities (A)	(36,812,222)	346,889,981
	Total Number of Ordinary Shares (B)	235,465,661	235,465,661
	<b>Consolidated Net Operating Cash Flows Per Share (C=A/B)</b>	<b><u>(0.16)</u></b>	<b><u>1.47</u></b>
	Reason for changes: Consolidated NOCFPS has decreased due to decrease of collection from customer compared than same period to the earlier year of its own as well as increase of payment to suppliers of its subsidiary company.		

Calculation of Current Tax for the 1st Quarter ended September 30, 2025:

Annexure-01

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Revenue	-	-	-	-	-
Dividend Income from Preference Share	1,000,000		-	200,000	
Dividend Income from KPL	-		-	-	-
Dividend Income from BSPL	-		-	-	-
Dividend Income from BPPL (Taxed Dividend)	-		-		-
Dividend Income from capital market	-		-	-	-
Bank Interest	-	-	-	-	-
Other Income	35,643,776	213,863	-	7,128,755	7,128,755
<b>a. Total</b>					<b>7,128,755</b>

<b>b.</b>	Advance Income Tax Addition (120,153)				-
<b>c.</b>	Add: Capital Gain on Marketable Securities	38,258	10%		-
<b>d</b>	Under/Over Provision for Previous year				-
	<b>Current Tax Expense (a+b+c+d)</b>				<b><u>7,128,755</u></b>