

CONSOLIDATED & SEPARATE FINANCIAL STATEMENTS (Un-Audited)
as on and for the 3rd Quarter ended March 31, 2026



Baraka Power Limited
(Power Generating Company)

Baraka Power Limited and its Subsidiary
Consolidated Statement of Financial Position (Un-Audited)
as on March 31, 2026

Particulars	Notes	Amount in Taka	
		March 31, 2026	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	04.A	2,033,792,226	2,127,314,036
Right-of-Use-Assets	05.A	-	-
Intangible Assets	06.A	287,820	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	2,715,999,609	2,364,463,641
Investment in Preference Share	11.A	30,250,000	38,500,000
Pre-Operating Expenses	12.A	-	-
Total Non-Current Assets		4,817,515,745	4,567,818,007
Current Assets			
Inventories	13.A	525,976,014	512,869,575
Investment in Marketable Securities	14.A	198,782	418,045
Advances, Deposits & Pre-payments	15.A	494,891,267	479,029,053
Accounts Receivables	16.A	522,727,437	517,485,612
Other Receivable	17.A	1,320,781	1,173,433
Current Account with Related Parties	18.A	901,175,177	923,850,656
Short Term Investment	19.A	79,851,481	64,272,981
Cash & Cash Equivalents	20.A	121,678,712	172,807,717
Total Current Assets		2,647,819,651	2,671,907,072
TOTAL ASSETS		7,465,335,396	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	(21,333)	(61,602)
Retained Earnings	24.A	2,208,020,634	2,002,997,460
		5,532,655,911	5,327,592,468
Non-Controlling Interest	25.00	(223,208,850)	(190,723,010)
Total Equity		5,309,447,061	5,136,869,458
Non-Current Liabilities			
Term Loan-Non Current Maturity	26.A	113,505,452	142,721,225
Provision for Gratuity	27.A	14,649,175	14,649,175
Deferred Tax Liability	28.00	2,495,555	2,097,846
Total Non-Current Liabilities		130,650,182	159,468,246
Current Liabilities			
Term Loan-Current Maturity	26.B	49,777,200	29,913,920
Other Financial Facilities	29.A	508,504,041	458,985,045
Provision for Tax	30.A	402,933,422	399,421,165
Liabilities for Expenses	31.A	28,238,184	32,687,645
Current Account with Related Parties	32.A	15,765,573	-
Accounts Payable	33.A	977,426,812	978,886,493
Unclaimed Dividend and IPO Subscription Account	34.A	42,264,629	43,164,815
Other Payables	35.A	328,292	328,292
Total Current Liabilities		2,025,238,153	1,943,387,375
TOTAL EQUITY & LIABILITIES		7,465,335,396	7,239,725,079
Net Assets Value Per Share (NAVPS)	44.A	23.50	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 April 29, 2026 and signed for and on behalf of the board.



Company Secretary



Managing Director



Chief Financial Officer



Director



Director

Dated: Dhaka
April 29, 2026

Baraka Power Limited and it's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	36.A	926,808,508	1,285,832,696	375,908,881	506,584,627
Cost of Revenue	37.A	(981,821,575)	(1,184,873,523)	(349,181,401)	(533,647,831)
Gross Profit/(Loss)		(55,013,067)	100,959,173	26,727,480	(27,063,204)
General & Administrative Expenses	38.A	(62,463,068)	(64,633,584)	(19,801,476)	(24,466,850)
Operating Profit/(Loss)		(117,476,135)	36,325,589	6,926,004	(51,530,054)
Other Income	39.A	31,959,456	35,987,818	21,518,818	22,940,673
Financial Expenses	40.A	(87,627,219)	(98,673,077)	(20,422,578)	(31,824,105)
Profit before WPPF		(173,143,898)	(26,359,670)	8,022,244	(60,413,486)
WPPF Expenses		(271,899)	(264,802)	(131,232)	(124,275)
Profit/(Loss) before Tax		(173,415,797)	(26,624,472)	7,891,012	(60,537,761)
Gain/(Loss) from Associates	10.A.01	361,656,918	125,061,561	186,879,805	117,165,261
Income Tax Expenses:					
Deferred Tax	41.00	(397,709)	933,611	141,654	(58,628)
Current Tax	42.A	(15,293,979)	(53,668,226)	(8,192,255)	(17,518,339)
Prior Year Income Tax (Over Provision)		-	-	-	-
Net Profit/(Loss) after Tax		172,549,433	45,702,474	186,720,216	39,050,533
Other Comprehensive Income/(Loss) from Investment in Marketable Securities		28,170	534,266	121,638	115,559
Total Comprehensive Income/(Loss) for the year		172,577,603	46,236,740	186,841,854	39,166,092
Profit Attributable to:					
Owners of the Company		205,023,174	69,083,450	167,042,965	60,228,637
Non controlling interest		(32,473,741)	(23,380,976)	19,677,251	(14,574,821)
Total Profit Attributable		172,549,433	45,702,474	186,720,216	45,653,816
Total Comprehensive Income Attributable to:					
Owners of the Company		205,063,443	69,601,918	167,161,571	60,328,339
Non-Controlling Interest		(32,485,840)	(23,365,178)	19,680,283	(14,558,964)
Total Comprehensive Income Attributable		172,577,603	46,236,740	186,841,854	45,769,375
Earnings per Share (EPS) (par value Tk.	43.A	0.87	0.29	0.76	0.26

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2026 and signed for and on behalf of the board.



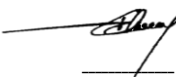
 Company Secretary




 Managing Director



 Chief Financial
 Officer



 Director



 Director

Dated: Dhaka
 April 29, 2026

Baraka Power Limited and its Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the 3rd quarter ended March 31, 2026

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	-	-	-	205,023,174	205,023,174	(32,473,741)	172,549,433
Increase/(Decrease) in Fair Value			40,269		40,269	(12,099)	28,170
Balance as on 31-03-2026	2,354,656,610	970,000,000	(21,333)	2,208,020,634	5,532,655,911	(223,208,850)	5,309,447,061

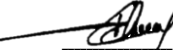
Particulars	Equity Attributable to Owners of the Company					Amount in Taka	
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total	Non Controlling Interest	Total Equity
Balance as on 01-07-2024	2,354,656,610	970,000,000	(516,225)	2,000,734,932	5,324,875,317	(123,310,838)	5,201,564,479
Net Profit/(Loss) during the period	-	-	-	69,083,450	69,083,450	(23,380,976)	45,702,474
Cash Dividend @ 3.5% for the income year 2023-2024				(82,412,981)	(82,412,981)		(82,412,981)
Increase/(Decrease) in Fair Value			518,468		518,468	15,798	534,266
Balance as on 31-03-2025	2,354,656,610	970,000,000	2,243	1,987,405,401	5,312,064,254	(146,676,016)	5,165,388,238
Balance as on 01-04-2025	2,354,656,610	970,000,000	2,243	1,987,405,401	5,312,064,254	(146,676,016)	5,165,388,238
Net Profit/(Loss) during the period				15,592,059	15,592,059	(44,047,622)	(28,455,563)
Increase/(Decrease) in Fair Value			(63,845)		(63,845)	628	(63,217)
Balance as on 30-06-2025	2,354,656,610	970,000,000	(61,602)	2,002,997,460	5,327,592,468	(190,723,010)	5,136,869,458

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2026 and signed for and on behalf of the board.


 Company Secretary


 Chief Financial Officer


 Director


 Managing Director


 Director

Dated: Dhaka
 April 29, 2026

Baraka Power Limited and its Subsidiary
Consolidated Statement of Cash Flows (Un-Audited)
for the 3rd quarter ended March 31, 2026


Particulars	Notes	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		921,566,683	2,602,946,844	439,845,344	884,804,961
Cash Receipts from Others		22,135,197	16,717,545	10,526,548	6,160,700
Cash Paid to Suppliers		(668,454,143)	(1,055,430,369)	(253,041,802)	(152,008,111)
Cash Paid to Others		(302,779,311)	(308,830,546)	(120,704,629)	(145,814,888)
Change in Foreign Exchange Transactions		1,748,917	(3,502,627)	5,195,094	96,265
Cash Generated/(Used) from operating Activities		(25,782,657)	1,251,900,847	81,820,555	593,238,927
Income Tax Paid		(25,965,467)	(112,734,168)	(8,290,736)	(40,979,830)
Financial Expenses		(43,044,008)	(110,084,292)	39,344,974	(30,930,715)
Net Cash Generated/(Used) from Operating Activities		(94,792,132)	1,029,082,387	112,874,793	521,328,382
B. Cash Flow from Investing Activities:					
Payment against PPE		(576,256)	(6,211,381)	(147,735)	(390,000)
Investment in Marketable Securities		171,905	2,803,081	241,911	93,054
Investment in Associate		-	-	-	-
Investment in Preference Share		8,250,000	-	-	-
Fixed Deposit Receipt (FDR)		(15,578,500)	24,222,134	(5,400,000)	-
Dividend Received		12,056,527	39,000,950	12,056,527	39,000,950
Net Cash Generated/(Used) Investing Activities		4,323,676	59,814,784	6,750,703	38,704,004
C. Cash Flow from Financing Activities:					
Term Loan Received/(Repayment)		(9,352,493)	(321,144,284)	(3,528,996)	(2,778,034)
Short Term Liabilities		49,518,996	164,026,823	(68,318,892)	(67,645,830)
Payment of Cash Dividend to Shareholders		(900,186)	(73,306,182)	(969,578)	(73,186,520)
Current Account with Related Parties		73,134	(863,239,974)	(54,953,273)	(421,747,976)
Net Cash Generated/(Used) in Financing Activities		39,339,451	(1,093,663,617)	(127,770,739)	(565,358,360)
Net Cash Increased/(Decreased) in Cash & Cash Equivalents (A+B+C)		(51,129,005)	(4,766,446)	(8,145,243)	(5,325,974)
Cash and Cash Equivalent at the Beginning of the period		172,807,717	222,296,696	129,823,955	222,856,224
Cash and Cash Equivalents at the End of the period		121,678,712	217,530,250	121,678,712	217,530,250
Net Operating Cash Flows Per Share (NOCFPS)	46.A	(0.40)	4.37	0.48	2.21
The above balance consists of the following:					
Cash in Hand		2,140,516	2,409,887	2,140,516	2,409,887
Cash at Bank		119,260,364	214,967,725	119,260,364	214,967,725
Cash Available on BO A/C at year end		277,832	152,638	277,832	152,638
Total		121,678,712	217,530,250	121,678,712	217,530,250

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


The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2026 and signed for and on behalf of the board.



 Company Secretary



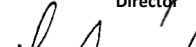
 Chief Financial Officer



 Director



 Managing Director



 Director

Dated: Dhaka
 April 29, 2026

Baraka Power Limited & it's Subsidiaries
Consolidated Schedule for Property, Plant & Equipment
as on March 31, 2026

Particulars	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Factory Building	Maintenance Equipment	Plant & Machineries	Schedule-A
										Total
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	-	-	272,732	-	-	-	-	-	6,976,105	-
Addition during the period	-	-	-	-	-	-	-	-	-	7,248,837
Balance as on 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	-	-	340,256	-	-	-	-	-	236,000	576,256
Balance as on March 31, 2026	267,992,753	7,878,798	34,180,395	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,997,614,537	3,541,187,623
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 as on 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	-	355,491	568,702	146,643	1,206,317	2,520,615	2,217,341	-	87,082,957	94,098,066
Adjustment	-	-	-	-	-	-	-	-	-	-
Balance as on March 31, 2026	-	7,466,868	32,958,915	7,468,025	26,428,386	113,713,367	24,434,306	9,838,428	1,285,087,102	1,507,395,397
Written Down Value (WDV)										
Balance as on 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 on March 31, 2026	267,992,753	411,930	1,221,480	175,975	2,010,530	14,757,348	34,694,775	-	1,712,527,435	2,033,792,226

Allocation of Depreciation:	March 31, 2026	June 30, 2025
Cost of Sales	89,300,298	118,868,897
General & Administrative Expenses	4,797,768	8,338,819
Total	94,098,066	127,207,716

*(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 March 31, 2026

		Schedule-AA
Particulars	Payroll Software	Total
Rate of Amortization	20.00%	
Cost		
Balance at July 01, 2024	690,000	690,000
Addition during the period	442,800	442,800
Adjustment		-
Balance as on June 30, 2025	1,132,800	1,132,800
Balance at July 01, 2025	1,132,800	1,132,800
Addition during the period		-
Adjustment		
Balance as on March 31, 2026	1,132,800	1,132,800
Accumulated Amortization		
Balance at July 01, 2024	690,000	690,000
Charged during the period	88,560	88,560
Adjustment		
Balance as on June 30, 2025	778,560	778,560
Balance at July 01, 2025	778,560	778,560
Charged during the period	66,420	66,420
Adjustment		
Balance as on March 31, 2026	844,980	844,980
Written Down Value (WDV)		
Balance as on June 30, 2025	354,240	354,240
Balance as on March 31, 2026	287,820	287,820

Baraka Power Limited
Schedule for Right of Use Assets
as on March 31, 2026

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

Cost

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

Balance at July 01, 2025	2,971,156	4,078,343	7,049,499
Addition during the year	-	-	-
Adjustment	-	-	-
Balance as on March 31, 2026	2,971,156	4,078,343	7,049,499

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	-	-	-
Balance as on June 30, 2025	2,971,156	4,078,343	7,049,499

Balance at July 01, 2025	2,971,156	4,078,343	7,049,499
Charged during the year	-	-	-
Balance as on March 31, 2026	2,971,156	4,078,343	7,049,499

Written Down Value (WDV)

Balance as on June 30, 2025	-	-	-
Balance as on March 31, 2026	-	-	-

Baraka Power Limited
Statement of Financial Position (Un-Audited)
as on March 31, 2026

Particulars	Notes	Amount in Taka	
		March 31, 2026	June 30, 2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4.00	1,839,272,990	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	30,250,000	38,500,000
Pre-Operating Expenses	12.00	-	-
Total Non-Current Assets		3,197,279,767	3,292,672,292
Current Assets			
Inventories	13.00	296,115,678	296,115,678
Investment in Marketable Securities	14.00	115,125	374,505
Advances, Deposits & Pre-payments	15.00	452,305,900	448,283,943
Accounts Receivables	16.00	431,971,728	431,971,728
Other Receivable	17.00	1,320,781	1,173,433
Current Account with Related Parties	18.00	1,587,966,729	1,553,208,997
Short Term Investment	19.00	47,700,000	43,521,500
Cash & Cash Equivalents	20.00	43,759,272	45,130,960
Total Current Assets		2,861,255,213	2,819,780,744
TOTAL ASSETS		6,058,534,980	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	(9,120)	(61,981)
Retained Earnings	24.00	1,014,898,914	1,127,612,508
Total Shareholders' Equity		4,339,546,404	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	320,000,000	266,613,982
Provision for Tax	30.00	365,403,029	372,365,817
Liabilities for Expenses	31.00	2,542,279	5,338,383
Current Account with Related Parties	32.00	15,715,573	-
Accounts Payable	33.00	958,085,599	957,785,435
Unclaimed Dividend and IPO Subscription Account	34.00	42,264,629	43,164,815
Other Payables	35.00	328,292	328,292
Total Current Liabilities		1,704,339,401	1,645,596,724
TOTAL EQUITY & LIABILITIES		6,058,534,980	6,112,453,036
Net Assets Value Per Share (NAVPS)	44.00	18.43	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 April 29, 2026 and signed for and on behalf of the board.




Company Secretary



Managing Director



Chief Financial Officer



Director



Director

Dated: Dhaka
April 29, 2026

Baraka Power Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	36.00	-	399,158,289	-	-
Cost of Revenue	37.00	(102,712,496)	(358,877,447)	(30,956,949)	(37,459,741)
Gross Profit/(Loss)		(102,712,496)	40,280,842	(30,956,949)	(37,459,741)
General & Administrative Expenses	38.00	(27,280,017)	(35,316,249)	(10,955,007)	(13,506,064)
Operating Profit/(Loss)		(129,992,513)	4,964,593	(41,911,956)	(50,965,805)
Other Income	39.00	22,293,849	58,001,195	5,801,285	16,725,808
Financial Expenses	40.00	(545,786)	(12,597,500)	(1,245)	(1,563,503)
Net Profit/(Loss) before Tax		(108,244,450)	50,368,288	(36,111,916)	(35,803,500)
Income Tax Expenses	42.00	(4,469,144)	(43,010,148)	(4,205,330)	(12,766,696)
Net Profit/(Loss) after Tax		(112,713,594)	7,358,140	(40,317,246)	(48,570,196)
Other Comprehensive Income/(Loss) from Investment in Marketable Securities	14.00	52,861	502,026	115,450	83,198
Total Comprehensive Income/(Loss) for the year		(112,660,733)	7,860,166	(40,201,796)	(48,486,998)
Earnings Per Share (EPS)	43.00	(0.48)	0.03	(0.12)	(0.18)

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2026 and signed for and on behalf of the board.



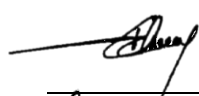
 Company Secretary



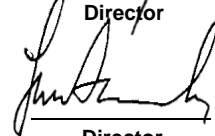
 Managing Director



 Chief Financial Officer



 Director



 Director

Dated: Dhaka
 April 29, 2026

Baraka Power Limited
Statement of Changes in Equity (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars						Amount in Taka
	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		-	-	-	(112,713,594)	(112,713,594)
Increase/(Decrease) in Fair Value		-	-	52,861	-	52,861
Balance as on 31-03-2026	2,354,656,610		970,000,000	(9,120)	1,014,898,914	4,339,546,404

Particulars						Amount in Taka
	Share	Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2024	2,354,656,610		970,000,000	(499,508)	1,222,808,858	4,546,965,960
Net Profit/(Loss) during the year		-	-	-	7,358,140	7,358,140
Cash Dividend @ 3.5% for the income year 2023-2024		-	-	-	(82,412,981)	(82,412,981)
Increase/(Decrease) in Fair Value		-	-	502,026	-	502,026
Balance as on 31-03-2025	2,354,656,610.00		970,000,000.00	2,518.00	1,147,754,017.00	4,472,413,145.00
Balance as on 01-04-2025	2,354,656,610.00		970,000,000.00	2,518.00	1,147,754,017.00	4,472,413,145.00
Net Profit/(Loss) during the year		-	-	-	(20,141,509)	(20,141,509)
Increase/(Decrease) in Fair Value		-	-	(64,499)	-	(64,499)
Balance as on 30-06-2025	2,354,656,610		970,000,000	(61,981)	1,127,612,508	4,452,207,137

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2026 and signed for and on behalf of the board.



 Company Secretary



 Chief Financial Officer



 Director



 Managing Director



 Director

Dated: Dhaka
 April 29, 2026

Baraka Power Limited
Statement of Cash Flows (Un-Audited)
for the 3rd quarter ended March 31, 2026

Particulars	Notes	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
A. Cash Flow from Operating Activities:					
Cash Receipts from Customer		-	1,709,804,896	-	460,341,843
Cash Receipts from Others		4,074,049	5	-	-
Cash Paid to Suppliers		142,204	(414,264,256)	169,920	(578,652)
Cash Paid to Others		(45,958,184)	(69,479,108)	(13,741,819)	(24,975,527)
Change in Foreign Exchange Transactions		-	(3,857,865)	-	-
Cash Generated/(Used) from operating Activities		(41,741,931)	1,222,203,672	(13,571,899)	434,787,664
Income Tax paid		(14,790,929)	(102,262,472)	(2,553,805)	(36,228,187)
Financial Expenses		(545,786)	(70,072,466)	54,691,707	(17,736,071)
Net Cash Generated/(Used) from Operating Activities		(57,078,646)	1,049,868,734	38,566,003	380,823,406
B. Cash Flow from Investing Activities:					
Payment against PPE		(340,256)	270,500	(147,735)	-
Intangible Assets Addition		-	-	-	-
Investment in Subsidiaries		-	-	-	-
Investment in Marketable Securities		260,221	2,743,996	239,559	43,129
Investment in Associate		-	-	-	-
Investment in Preference share		8,250,000	-	-	-
Fixed Deposit Receipt (FDR)		(4,178,500)	-	-	-
Dividend Received		12,056,527	39,000,950	12,056,527	39,000,950
Net Cash Generated/(Used) Investing Activities		16,047,992	42,015,446	12,148,351	39,044,079
C. Cash Flow from Financing Activities:					
Received/(Payment) of Term Loan		-	(292,994,047)	-	-
Payment of Lease Liability		-	-	-	-
Other Financial Facility		53,386,018	188,650,171	-	809,000
Current Account with Related Parties		(12,826,866)	(901,254,974)	(52,453,273)	(443,449,976)
Dividend Paid		(900,186)	(73,306,182)	(969,578)	(73,186,520)
Net Cash Generated/(Used) in Financing Activities		39,658,966	(1,078,905,032)	(53,422,851)	(515,827,496)
Net Cash Increased/(Decreased) in Cash & Cash Equivalents (A+B-C)		(1,371,688)	12,979,148	(2,708,497)	(95,960,011)
Cash and Cash Equivalent at the Beginning of the period		45,130,960	41,033,595	46,467,769	149,972,754
Cash and Cash Equivalents at the End of the period		43,759,272	54,012,743	43,759,272	54,012,743
Net Operating Cash Flows Per Share (NOCFPS)	46.00	(0.24)	4.46	0.16	1.62
The above balance consists of the following:					
Cash in Hand		541,207	1,353,827	541,207	1,353,827
Cash at Bank		42,943,085	52,565,496	42,943,085	52,565,496
Cash Available on BO A/C at period end		274,980	93,420	274,980	93,420
Total		43,759,272	54,012,743	43,759,272	54,012,743

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 29, 2026 and signed for and on behalf of the board.

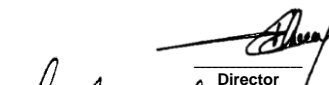



 Company Secretary


 Managing Director



 Chief Financial Officer



 Director


 Director

Dated: Dhaka
 April 29, 2026

Baraka Power Limited
Schedule for Property, Plant & Equipment
as on March 31, 2026

Particulars	Land & Land Development	Furniture & Fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Schedule-B
									Total
Depreciation Rate	0%	10%	20%	20%	20%	6.67%	20%	3%	
Cost									
Balance at July 01, 2024	132,761,753	3,869,945	14,499,974	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,808,189
Addition during the year	-	-	29,500	-	-	-	-	-	29,500
Balance as on June 30, 2025	132,761,753	3,869,945	14,529,474	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,837,689
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	-	-	340,256	-	-	-	-	-	340,256
Balance as on March 31, 2026	132,761,753	3,869,945	14,869,730	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,224,177,945
Accumulated Depreciation									
Balance at July 01, 2024	-	3,555,909	13,912,051	7,125,857	23,613,646	106,056,008	9,838,428	1,014,835,119	1,178,937,018
Charged during the year	-	84,348	362,169	195,525	1,608,423	5,136,744	-	111,097,947	118,485,156
Balance as on June 30, 2025	-	3,640,257	14,274,220	7,321,382	25,222,069	111,192,752	9,838,428	1,125,933,066	1,297,422,174
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	-	54,826	192,374	146,643	1,206,317	2,520,615	-	83,362,006	87,482,781
Balance as on March 31, 2026	-	3,695,083	14,466,594	7,468,025	26,428,386	113,713,367	9,838,428	1,209,295,072	1,384,904,955
Written Down Value (WDV)									
Balance as on June 30, 2025	132,761,753	229,688	255,254	322,618	3,216,847	17,277,963	-	1,772,351,392	1,926,415,515
Balance as on March 31, 2026	132,761,753	174,862	403,136	175,975	2,010,530	14,757,348	-	1,688,989,386	1,839,272,990

Allocation of Depreciation:	March 31, 2026	June 30, 2025
Cost of Sales	83,362,006	111,097,947
General & Administrative Expenses	4,120,775	7,387,209
Total	87,482,781	118,485,156

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

Baraka Power Limited
Schedule for Right of Use Assets
as on March 31, 2026

			Schedule-BB
Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Total
Rate of Depreciation:	20%	33.33%	
Cost			
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
Balance as on June 30, 2025	2,971,156	2,928,169	5,899,325
Balance at July 01, 2025	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
Balance as on March 31, 2026	2,971,156	2,928,169	5,899,325
Accumulated Depreciation			
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Charged during the year	-	-	-
Adjustment	-	-	-
Balance as on June 30, 2025	2,971,156	2,928,169	5,899,325
Balance at July 01, 2025	2,971,156	2,928,169	5,899,325
Charged during the year	-	-	-
Balance as on March 31, 2026	2,971,156	2,928,169	5,899,325
Written Down Value (WDV)			
Balance as on June 30, 2025	-	-	-
Balance as on March 31, 2026	-	-	-

Baraka Power Limited
Schedule of Intangible Assets
as on March 31, 2026

					Schedule-BBB
Particulars	IT Software- Tally Acc. Software	Share Management Software	Website Development	Logo	Total
Rate of Amortization	20.00%	20.00%	20.00%	20.00%	
Cost					
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Addition during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as on June 30, 2025	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2025	140,000	200,000	401,325	50,000	791,325
Addition during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as on March 31, 2026	140,000	200,000	401,325	50,000	791,325
Accumulated Amortization					
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Charged during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as on June 30, 2025	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2025	140,000	200,000	401,325	50,000	791,325
Charged during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance as on March 31, 2026	140,000	200,000	401,325	50,000	791,325
Written Down Value					
Balance as on June 30, 2025	-	-	-	-	-
Balance as on March 31, 2026	-	-	-	-	-

Baraka Power Limited
Notes to the Financial Statements
as on and for the 3rd Quarter ended March 31, 2026

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 April 29, 2026.

2.04 Reporting Period:

The financial period of the Company covers from July 01, 2025 to March 31, 2026.

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 March 31, 2026:

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 March 31, 2026 the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

3.20 Related Party Disclosures:

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

3.21 Segment Reporting:

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

3.22 Off Setting:

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

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

3.23 Components of the Financial Statements:

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

- * Statement of Financial Position as on March 31, 2026;
- * Statement of Profit or Loss and Other Comprehensive Income for the year ended March 31,
- * Statement of Changes in Equity for the year ended March 31, 2026;
- * Statement of Cash Flows for the year ended March 31, 2026; 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, 2025 (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	
		March 31, 2026	June 30, 2025
4.00	Property, Plant & Equipment:		
	This is made-up as follows:		
	A. Cost		
	Opening Balance	3,223,837,689	3,223,808,189
	Add: Addition during the period	340,256	29,500
		<u>3,224,177,945</u>	<u>3,223,837,689</u>
	Less: Adjustment during the period	-	-
	Closing Balance	<u>3,224,177,945</u>	<u>3,223,837,689</u>
	B. Accumulated Depreciation		
	Opening Balance	1,297,422,174	1,178,937,018
	Add: Charged during the period	87,482,781	118,485,156
		<u>1,384,904,955</u>	<u>1,297,422,174</u>
	Less: Adjustment during the period	-	-
	Closing Balance	<u>1,384,904,955</u>	<u>1,297,422,174</u>
	Written Down Value (WDV) (A-B)	<u>1,839,272,990</u>	<u>1,926,415,515</u>

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

Hypothecation of all fixed assets are on first ranking creating present and future charges with the RJSC against the Term Loan that sanctioned by Trust Bank PLC.

04.A Consolidated Property, Plant & Equipment:

This balance represents:

Baraka Power Limited	1,839,272,990	1,926,415,515
Baraka Fashions Limited	194,519,236	200,898,521
	<u>2,033,792,226</u>	<u>2,127,314,036</u>
Less: intra-group Adjustment	-	-
Total	<u>2,033,792,226</u>	<u>2,127,314,036</u>

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

5.00 Right-of-Use Assets:

This is made-up as follows:

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

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

05.A Consolidated Right-of-Use Assets:

This balance represents:

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

Notes	Particulars	Amount in Taka	
		March 31, 2026	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	-	-
Closing Balance	791,325	791,325

B. Accumulated Amortization:

Opening Balance	791,325	791,325
Add: Charged during the period	-	-
Closing Balance	791,325	791,325

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	287,820	354,240
Total	287,820	354,240

Details of Consolidated Intangible Assets are stated in Schedule-AA.

7.00 Capital Work-in-Progress:

This balance represents:

Building & Civil Construction	8,806,777	8,806,777
Total	8,806,777	8,806,777

CWIP includes a investment in commercial office space at Sylhet which is under construction.

07.A Consolidated Capital Work-in-Progress:

This balance represents:

Baraka Power Limited	8,806,777	8,806,777
Baraka Fashions Limited	-	-
	8,806,777	8,806,777
Less: Intra-group Adjustment	-	-
Total	8,806,777	8,806,777

8.00 Consolidated Goodwill on Acquisition:

This balance represents:

Baraka Patenga Power Limited	-	-
Goodwill Acquisition of Subsidiary (Baraka Fashions Ltd.)	28,379,313	28,379,313
Total	28,379,313	28,379,313

9.00 Investment in Subsidiary:

This balance represents:

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

Baraka Fashions Limited has raised its paid up capital from Tk 3 lac to 30 Crore during the financial year 2021-2022. In this connection, Baraka Power Limited has invested additional Tk 152,847,000 as proportionate portion of its 51% equity in Baraka Fashions Ltd.

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025

09.A Consolidated Investment in Subsidiary:

This balance represents:

Baraka Power Limited	153,000,000	153,000,000
Baraka Fashions Limited	-	-
	<u>153,000,000</u>	<u>153,000,000</u>
Less: Intra-group Adjustment	<u>(153,000,000)</u>	<u>(153,000,000)</u>
Total	<u><u>-</u></u>	<u><u>-</u></u>

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
Total	<u><u>1,165,950,000</u></u>	<u><u>1,165,950,000</u></u>

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)	361,656,918	206,640,614
	<u>2,726,120,559</u>	<u>2,403,464,591</u>
Less: intra-group Adjustment	<u>(10,120,950)</u>	<u>(39,000,950)</u>
Closing Balance	<u><u>2,715,999,609</u></u>	<u><u>2,364,463,641</u></u>

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

This balance represents:

Baraka Patenga Power Limited (29.25%)	3,678,904	(10,796,895)
Baraka Shikalbaha Power Limited (34.92%)	84,909,385	51,243,290
Karnaphuli Power Limited (39.92%)	273,068,629	166,194,219
Total	<u><u>361,656,918</u></u>	<u><u>206,640,614</u></u>

11.00 Investment in Preference Share:

This balance represents:

Royal Educare Limited	30,250,000	38,500,000
Total	<u><u>30,250,000</u></u>	<u><u>38,500,000</u></u>

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	30,250,000	38,500,000
Baraka Fashions Limited	-	-
Total	<u><u>30,250,000</u></u>	<u><u>38,500,000</u></u>

Notes	Particulars	Amount in Taka	
		March 31, 2026	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	-	-
Closing Balance	43,808,428	43,808,428

B. Accumulated Amortization

Opening Balance	43,808,428	42,834,909
Add: Charged during the period	-	973,519
Closing Balance	43,808,428	43,808,428

Total (A-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	-	-
Total	-	-

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
	296,115,678	298,278,484
Less: Consumption during the period	-	2,162,806
Closing Balance	296,115,678	296,115,678

13.01 Inventories:

This balance represents:

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

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	229,860,336	216,753,897
	525,976,014	512,869,575
Prior-year's adjustment	-	-
Total	525,976,014	512,869,575

Notes	Particulars	Amount in Taka	
		March 31, 2026	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	(260,221)	(15,335)
Closing Balance (A)	114,284	560,880

B. Gain/(loss)

Realized Gain/(loss)	(51,870)	(448,305)
Realized BO Charges	(150)	(175,597)
Change in Fair Value of Markatable Securities	52,861	437,527
Closing Balance (B)	841	(186,375)

Fair Value of Markatable Securities (A-B)

115,125	374,505
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Details of Current Investment:

Investment Sector	No. of Shares	Market Price	Cost Price	Market value as on 31-03-2026	Change in Fair Value as on 31-03-2026
Food & Allied	750	153.5	124,245	115,125	(9,120)
Total			124,245	115,125	(9,120)

14.A Consolidated Investment in Markatable Securities:

This balance represents:

Baraka Power Limited	115,125	374,505
Baraka Fashions Limited	83,657	43,540
Total	198,782	418,045

15.00 Advances, Deposits & Pre-payments:

This balance represents:

Advances:

Advance Income Tax (Note: 15.01)	367,853,668	364,494,671
Advance against Inventory & PPE (Note: 15.02)	418,444	260,484
Advance to Lawyer	72,856	67,856
Advance to Employee	2,116,091	1,616,091
Sub Total	370,461,059	366,439,102

Deposits:

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

Prepayments:

Prepayment for Office Rent	641,512	641,512
Prepayment against Insurance Premium	-	-
Sub Total	641,512	641,512

Grand Total

452,305,900	448,283,943
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Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
15.01	Advance Income Tax:		
	This is made-up as follows:		
	Opening Balance	364,494,671	223,366,754
	Add: Addition during the period	3,358,997	141,127,917
		<u>367,853,668</u>	<u>364,494,671</u>
	Less: Adjusted during the period	-	-
	Closing Balance	<u>367,853,668</u>	<u>364,494,671</u>
15.02	Advance against Inventory & PPE :		
	This balance represents:		
	Advance against Spare Parts & Lubricants	-	-
	Advance to Supplier/Service Provider	418,444	260,484
	Advance against Office Decoration	-	-
	Total	<u>418,444</u>	<u>260,484</u>
15.A	Consolidated Advances, Deposits & Pre-payments:		
	This balance represents:		
	Baraka Power Limited	452,305,900	448,283,943
	Baraka Fashions Limited	42,585,367	30,745,110
		<u>494,891,267</u>	<u>479,029,053</u>
	Less: Intra-group Adjustment	-	-
	Total	<u>494,891,267</u>	<u>479,029,053</u>
16.00	Accounts Receivables:		
	This balance represents:		
	Bangladesh Power Development Board (BPDB)	431,971,728	431,971,728
	Total	<u>431,971,728</u>	<u>431,971,728</u>
	Aging Schedule of Accounts Receivables:		
	Duration		
	Invoiced 0-30 days	-	-
	Invoiced 31-60 days	-	-
	Invoiced 61-90 days	-	-
	Invoiced 91-180 days	-	-
	Invoiced 181-365 days	-	431,971,728
	Invoiced over 365 days	431,971,728	-
	Total	<u>431,971,728</u>	<u>431,971,728</u>
	Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:		
	Debts exceeding 06 months	431,971,728	431,971,728
	Other Debts less Provision	-	-
		<u>431,971,728</u>	<u>431,971,728</u>
	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	-	-
	Total	<u>431,971,728</u>	<u>431,971,728</u>

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
16.A	Consolidated Accounts Receivables:		
	This balance represents:		
	Baraka Power Limited	431,971,728	431,971,728
	Baraka Fashions Limited	90,755,709	85,513,884
	Total	<u>522,727,437</u>	<u>517,485,612</u>
17.00	Other Receivable:		
	This balance represents:		
	Mr. Galib	118,190	74,000
	Podder & Associates Ltd.	1,202,591	1,099,433
	Total	<u>1,320,781</u>	<u>1,173,433</u>
17.A	Consolidated Other Receivable:		
	This balance represents:		
	Baraka Power Limited	1,320,781	1,173,433
	Baraka Fashions Limited	-	-
		<u>1,320,781</u>	<u>1,173,433</u>
	Less: Intra-group Adjustment		-
	Total	<u>1,320,781</u>	<u>1,173,433</u>
18.00	Current Account with Related Parties:		
	This balance represents:		
	Baraka Patenga Power Ltd.	603,168,814	125,006,356
	Baraka Fashions Limited	686,791,552	629,358,341
	Baraka Apparels Limited	197,326,817	214,208,147
	Baraka Shikalbaha Power Limited	-	471,185,516
	Karnaphuli Power Ltd.	99,679,546	76,151,112
	Queens Health Care	1,000,000	37,299,525
	Total	<u>1,587,966,729</u>	<u>1,553,208,997</u>
18.A	Consolidated Current Account with Related Parties:		
	This balance represents:		
	Baraka Power Limited	1,587,966,729	1,553,208,997
	Baraka Fashions Limited	-	-
		<u>1,587,966,729</u>	<u>1,553,208,997</u>
	Less: Intra-group Adjustment	<u>(686,791,552)</u>	<u>(629,358,341)</u>
	Total	<u>901,175,177</u>	<u>923,850,656</u>
19.00	Short Term Investment:		
	This balance represents:		
	IPDC Finance Ltd (FDR)	47,700,000	43,521,500
	Total	<u>47,700,000</u>	<u>43,521,500</u>

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025

19.A Consolidated Short Term Investment:

This balance represents:

Baraka Power Limited	47,700,000	43,521,500
Baraka Fashions Limited	32,151,481	20,751,481
	<u>79,851,481</u>	<u>64,272,981</u>
Less: Intra-group Adjustment	-	-
Total	<u>79,851,481</u>	<u>64,272,981</u>

20.00 Cash & Cash Equivalents:

This consists as follows:

Cash in Hand	541,207	972,242
Sub Total	<u>541,207</u>	<u>972,242</u>

Cash at Bank

Trust Bank PLC., Sylhet Br., A/C No. 0021-0320000598	21,777	22,174
Trust Bank PLC., Sylhet Br., A/C No. 7021-0212000182	-	-
BRAC Bank Ltd., Gulshan Br., A/C. 1501201301509001	460	204,341
Bank Asia PLC., Corporate Br., A/C No. 00233012423	156,792	-
City Bank PLC., Gulshan Avenue Br., A/C No. 1102908636001	352,143	604,655
United Commercial Bank PLC., Principal Br., A/C No. 0011101000000919	43,310	43,655
Modhumoti Bank PLC., VIP Road Br., A/C No. 113511100000112	28	373
Eastern Bank PLC., Shantinagar Br., A/C No. 1141070094129	100,535	100,535
Sub Total	<u>675,045</u>	<u>975,733</u>
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)	263,689	3,468
Sub Total	<u>274,980</u>	<u>14,759</u>

Cash at Bank for Unclaimed Dividend and IPO Subscription

Trust Bank PLC., Sylhet Br., A/C No. 7021-0322000081	60	60
Trust Bank PLC, Sylhet Br., A/C No. 7021-0322000125	12,682	13,204
United Commercial Bank PLC, Bijoynagar Br., A/C No. 1071301000000228	21,152	21,595
United Commercial Bank PLC., Bijoynagar Br.,A/C No. 1071301000000283	25,224	28,624
United Commercial Bank PLC., Bijoynagar Br., A/C No. 1071301000000330	22,600,445	22,463,773
United Commercial Bank PLC., Bijoynagar Br., A/C No. 1071301000000352	11,495,183	11,425,791
United Commercial Bank PLC, Bijoynagar Br., A/C No. 1071301000000421	8,113,294	9,215,179
Sub Total	<u>42,268,040</u>	<u>43,168,226</u>
Grand Total	<u>43,759,272</u>	<u>45,130,960</u>

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	43,759,272	45,130,960
Baraka Fashions Limited	77,919,440	127,676,757
Total	<u>121,678,712</u>	<u>172,807,717</u>

Notes	Particulars	Amount in Taka	
		March 31, 2026	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	
		31-03-2026	30-06-2025	31-03-2026	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
Total		100.00%	100.00%	2,354,656,610	2,354,456,610

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	
		March 31, 2026	June 30, 2025
23.00 Fair Value Reserve:	This is made-up as follows:		
	Opening Balance	(61,981)	(499,508)
	Add: Addition during the period	52,861	437,527
		<u>(9,120)</u>	<u>(61,981)</u>
	Less : Adjustment during the period	-	-
	Total	<u>(9,120)</u>	<u>(61,981)</u>
23.A Consolidated Fair Value Gain/Loss Reserve:	This balance represents:		
	Baraka Power Limited	(9,120)	(61,981)
	Baraka Fashions Limited	(12,213)	379
		<u>(21,333)</u>	<u>(61,602)</u>
	Less : Non-Controlling Interest	-	-
	Total	<u>(21,333)</u>	<u>(61,602)</u>
24.00 Retained Earnings:	This is made-up as follows:		
	Opening Balance	1,127,612,508	1,222,808,858
	Add: Net Profit/(Loss) during the period	(112,713,594)	(12,783,369)
	Prior years' Adjustment	-	-
		<u>1,014,898,914</u>	<u>1,210,025,489</u>
	Less: Cash Dividend	-	(82,412,981)
	Closing Balance	<u>1,014,898,914</u>	<u>1,127,612,508</u>
24.A Consolidated Retained Earnings	This is made-up as follows:		
	Opening Balance	2,002,997,460	2,000,734,932
	Add: Net Profit/(Loss) during the period	205,023,174	84,675,509
		<u>2,208,020,634</u>	<u>2,085,410,441</u>
	Less: Cash Dividend	-	(82,412,981)
	Less: Stock Dividend	-	-
	Total	<u>2,208,020,634</u>	<u>2,002,997,460</u>
	Less: intra-group adjustment	-	-
	Closing balance	<u>2,208,020,634</u>	<u>2,002,997,460</u>
25.00 Non Controlling Interest:	This is made-up as follows:		
	Opening Balance	(190,723,010)	(123,310,838)
	Addition Through issue of Share	-	-
	Addition during the period	(32,485,840)	(67,412,172)
		<u>(223,208,850)</u>	<u>(190,723,010)</u>
	Less: Disposal of Non Controlling Interest	-	-
	Less: Cash Dividend	-	-
	Total	<u>(223,208,850)</u>	<u>(190,723,010)</u>
25.01 Disposal of Non Controlling Interest:	This balance represents:		
	Baraka Patenga Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Total	<u>-</u>	<u>-</u>
26.A Consolidated Term Loan (Non-Current):	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	113,505,452	142,721,225
	Total	<u>113,505,452</u>	<u>142,721,225</u>

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
26.B Consolidated Term Loan (Current):	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	49,777,200	29,913,920
	Total	49,777,200	29,913,920
27.00 Provision for Gratuity:	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	-	-
	Closing Balance	14,649,175	14,649,175
27.A Consolidated Provision for Gratuity:	This balance represents:		
	Baraka Power Limited	14,649,175	14,649,175
	Baraka Fashions Limited	-	-
	Total	14,649,175	14,649,175
28.00 Consolidated Deferred Tax Liability:	This balance represents:		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	2,495,555	2,097,846
	Total	2,495,555	2,097,846
29.00 Other Financial Facilities:	This balance represents:		
	Working Capital Liability	320,000,000	266,613,982
	Total	320,000,000	266,613,982
29.A Consolidated Other Financial Facility:	This balance represents:		
	Baraka Power Limited	320,000,000	266,613,982
	Baraka Fashions Limited	188,504,041	192,371,063
		508,504,041	458,985,045
	Less: Intra-group Adjustment	-	-
	Total	508,504,041	458,985,045
30.00 Provision for Income Tax:	This is made-up as follows:		
	Opening Balance	372,365,817	325,422,617
	Add: Addition during the period	4,469,144	46,943,200
		376,834,961	372,365,817
	Less: Adjustment during the period	11,431,932	-
	Closing Balance	365,403,029	372,365,817
30.A Consolidated Provision for Income Tax:	This balance represents:		
	Baraka Power Limited	365,403,029	372,365,817
	Baraka Fashions Limited	37,530,393	27,055,348
		402,933,422	399,421,165
	Less: Intra-group Adjustment	-	-
	Total	402,933,422	399,421,165

Notes	Particulars	Amount in Taka	
		March 31, 2026	June 30, 2025
31.00 Liabilities for Expenses:	This balance represents:		
	Audit Fees	-	287,500
	Salary & Allowances	1,740,379	4,248,983
	Directors Remuneration	801,900	801,900
	Total	2,542,279	5,338,383
31.A Consolidated Liabilities for Expenses:	This balance represents:		
	Baraka Power Limited	2,542,279	5,338,383
	Baraka Fashions Limited	25,695,905	27,349,262
	Total	28,238,184	32,687,645
32.00 Current Account with Related Parties:	This balance represents:		
	Baraka Shikalbaha Power Limited	15,715,573	-
	Total	15,715,573	-
32.A Consolidated Current Account with Related Parties:	This balance represents:		
	Baraka Power Limited	15,715,573	-
	Baraka Fashions Limited	686,841,552	629,358,341
		702,557,125	629,358,341
	Less: Intra-group Adjustment	(686,791,552)	(629,358,341)
	Total	15,765,573	-
33.00 Accounts Payable:	This balance represents:		
	Jalalabad Gas T & D Co. Limited	957,467,335	957,467,335
	Maas Erectors Ltd.	57,600	307,600
	Ranks ITT Ltd	12,000	-
	Foreign Investor Chamber of Commerce	316,083	-
	TDS & VDS Payable	222,081	-
	Gateway Online Access Ltd.	10,500	10,500
	Total	958,085,599	957,785,435
	Aging of Accounts Payable		
	0-30 days	-	-
	30-180 days	316,083	261,670,930
	over 180 days	957,467,335	696,114,505
	Total	957,783,418	957,785,435
33.A Consolidated Accounts Payables:	This balance represents:		
	Baraka Power Limited	958,085,599	957,785,435
	Baraka Fashions Limited	19,341,213	21,101,058
		977,426,812	978,886,493
	Less: Intra-group Adjustment	-	-
	Total	977,426,812	978,886,493
34.00 Unclaimed Dividend and IPO Subscription Account:	This balance represents:		
	Dividend for 2021-2022	21,859,999	21,859,999
	Dividend for 2022-2023	11,233,332	11,233,332
	Dividend for 2023-2024	8,052,722	9,158,368
	Other Payable (Net off Interest)	1,118,576	913,116
	Total	42,264,629	43,164,815

Notes	Particulars	Amount in Taka	
		March 31, 2026	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	42,264,629	43,164,815
Baraka Fashions Limited	-	-
Total	<u>42,264,629</u>	<u>43,164,815</u>

35.00 Other Payables:

This balance represents:

Other Payable for IPO Proceeds	48,000	48,000
Other Payable for Dividend Suspense A/C	280,292	280,292
Total	<u>328,292</u>	<u>328,292</u>

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	-	-
	<u>328,292</u>	<u>328,292</u>
Less Intra-group Adjustment	-	-
Total	<u>328,292</u>	<u>328,292</u>

Notes	Particulars	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
36.00 Revenue:					
	This balance represents:				
	Capacity Proceeds	-	148,393,121	-	-
	Variable Operational & Maintenance Proceeds	-	28,858,462	-	-
	Energy Proceeds	-	221,906,706	-	-
	Total	-	399,158,289	-	-

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

36.A Consolidated Revenue:

This balance represents:

Baraka Power Limited	-	399,158,289	-	-
Baraka Fashions Limited	926,808,508	886,674,407	375,908,881	506,584,627
Total	926,808,508	1,285,832,696	375,908,881	506,584,627

37.00 Cost of Revenue:

This balance represents:

Gas Consumption	-	197,625,387	-	-
Lubricants and Chemical Consumption	-	2,088,590	-	-
Spare Parts Consumption	-	35,315,605	-	-
Plant Salaries & Allowances	19,350,490	36,842,084	3,375,189	9,682,731
Depreciation on Plant & Machinery	83,362,006	83,362,006	27,581,760	27,581,760
Repair & Maintenances on Plant & Machinery	-	1,824,670	-	195,250
Insurance Premium	-	1,819,105	-	-
Total	102,712,496	358,877,447	30,956,949	37,459,741

* 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	102,712,496	358,877,447	30,956,949	37,459,741
Baraka Fashions Limited	879,109,079	825,996,076	318,224,452	496,188,090
	981,821,575	1,184,873,523	349,181,401	533,647,831
Less: Intra-group adjustment	-	-	-	-
Total	981,821,575	1,184,873,523	349,181,401	533,647,831

38.00 General & Administrative Expenses:

This balance represents:

Salary & Allowances (Note-38.01)	7,426,545	7,951,675	4,129,248	2,956,558
Director's Remuneration	7,698,240	8,022,240	2,886,840	2,670,570
Advertisement & Publicity	406,420	187,534	65,337	69,787
AGM & EGM Expenses	457,976	1,066,140	379,976	1,054,542
Annual Fees	1,759,554	1,759,169	1,220,850	1,545,114
Business Development Expenses	229,181	286,846	89,556	81,348
Communication Expenses	399,533	1,019,632	31,800	369,881
Education & Training	-	5,000	-	5,000
Entertainment & Others	318,476	607,893	-	337,206
Gardening & Beautification Expenses	93,090	51,075	-	10,000
General Repair & Maintenances	607,401	636,522	117,233	142,809
Gift & Greetings	-	40,000	-	10,000
Insurance Premium	117,229	242,846	-	-

Notes	Particulars	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
	Legal Fees and Professional Consultancy	10,000	132,750	-	40,750
	Medical Expenses	12,655	-	-	-
	Meeting Attendance Fees	135,000	594,000	117,000	473,000
	Newspaper, Books & Periodicals	12,290	37,526	-	22,458
	Office Rent, Rates & Taxes	504,895	822,255	-	361,581
	Photocopy & Stationeries	38,769	183,786	16,239	70,885
	Printing	-	22,063	-	-
	Rest House Keeping Expenses	468,554	699,891	-	227,847
	Staff Fooding & Lodging	107,977	192,095	850	125,750
	Travelling & Conveyance	192,424	618,184	640	359,105
	Uniform	28,840	77,340	28,840	-
	Utility Expenses	312,749	561,983	-	141,730
	Vehicle Running Expenses	1,821,444	2,533,240	493,335	1,024,598
	Amortization Expenses	-	973,519	-	-
	Depreciation Expenses	4,120,775	5,991,045	1,377,263	1,405,545
	Total	27,280,017	35,316,249	10,955,007	13,506,064

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	27,280,017	35,316,249	10,955,007	13,306,064
Baraka Fashions Limited	35,183,051	29,317,335	8,846,469	11,160,786
Total	62,463,068	64,633,584	19,801,476	24,466,850

39.00 Other Income:

This balance represents:

Capital Gain/(Loss) on Marketable Securities	(51,870)	(442,097)	(104,416)	(126,757)
Dividend Income on Preference Share	1,935,577	-	1,935,577	-
Dividend Income on Investment in Associates				
- Baraka Patenga Power Ltd.	10,120,950	10,120,950	-	-
- Baraka Shikalbaha Power Ltd. (BSPL)	-	6,080,000	-	-
- Karnaphuli Power Ltd. (KPL)	-	22,800,000	-	-
Dividend Income on Capital Market	-	-	-	-
BO A/C Charges	(150)	(175,598)	-	-
Foreign Exchange Gain/(Loss)	-	(3,857,865)	-	-
Bank Interest	4,074,049	5	-	-
Interest Income Earned on Loan to Related Parties	6,215,293	23,475,800	3,970,124	16,852,565
Total	22,293,849	58,001,195	5,801,285	16,725,808

39.A Consolidated Other Income:

This balance represents:

Baraka Power Limited	22,293,849	58,001,195	5,801,285	16,725,808
Baraka Fashions Limited	19,786,557	16,987,573	15,717,533	6,214,865
	42,080,406	74,988,768	21,518,818	22,940,673
Less: Intra-group Adjustment	(10,120,950)	(39,000,950)	-	-
Total	31,959,456	35,987,818	21,518,818	22,940,673

40.00 Financial Expenses:

This balance represents:

Term Finance Expenses	-	10,426,588	-	-
Bank Charge & Commission	81,565	128,042	1,245	3,348
Bank Guarantee Expenses	464,221	2,042,870	-	1,560,155
Total	545,786	12,597,500	1,245	1,563,503

40.A Consolidated Financial Expenses:

This balance represents:

Baraka Power Limited	545,786	12,597,500	1,245	1,563,503
Baraka Fashions Limited	87,081,433	86,075,577	20,421,333	30,260,602
	87,627,219	98,673,077	20,422,578	31,824,105
Less: Intra-group Adjustment	-	-	-	-
Total	87,627,219	98,673,077	20,422,578	31,824,105

41.00 Consolidated Deferred Tax:

This balance represents:

Baraka Power Limited	-	-	-	-
Baraka Fashions Limited	397,709	(933,611)	(141,654)	58,628
Total	397,709	(933,611)	(141,654)	58,628

Calculation of Deferred Tax is stated in Annexure - A.

Notes	Particulars	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)

42.00 Income Tax Expenses:

This balance represents:

Income Tax Expenses on Revenue	-	23,949,497	-	-
Income Tax Expenses on Dividend Income	2,411,305	5,776,000	2,411,305	-
Income Tax Expenses on Financial & Other Income	2,057,839	13,284,651	1,794,025	12,766,696
Total	4,469,144	43,010,148	4,205,330	12,766,696

Calculation of Current Tax is stated in Annexure - 01.

42.A Consolidated Income Tax Expenses:

This balance represents:

Baraka Power Limited	4,469,144	43,010,148	4,205,330	12,766,696
Baraka Fashions Limited	10,824,835	10,658,078	3,986,925	4,751,643
	15,293,979	53,668,226	8,192,255	17,518,339
Less: Intra-group Adjustment	-	-	-	-
Total	15,293,979	53,668,226	8,192,255	17,518,339

43.00 Earnings Per Share (EPS):

Profit Attributable to Ordinary Shareholders	(112,713,594)	7,358,140	(28,378,656)	(41,766,913)
Weighted Average Number of Ordinary Shares Outstanding during the period (Note 43.01)	235,465,661	235,465,661	235,465,661	235,465,661
Basic Earnings Per Share (EPS)	(0.48)	0.03	(0.12)	(0.18)

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	205,023,174	69,083,450	178,981,554	60,228,637
Weighted Average Number of Ordinary Shares Outstanding during the period (Note 43.01)	235,465,661	235,465,661	235,465,661	235,465,661
Total	0.87	0.29	0.76	0.26

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	-			-
as at March 31, 2026	235,465,661			235,465,661

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.

Notes	Particulars	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)

44.00 Net Assets Value (NAV) Per Share:

	March 31, 2026	June 30, 2025
Share Capital	2,354,656,610	2,354,656,610
Share Premium	970,000,000	970,000,000
Fair Value Reserve	(9,120)	(61,981)
Retained Earnings	1,014,898,914	1,127,612,508
Total Shareholders' Equity (A)	4,339,546,404	4,452,207,137
Total Number of Ordinary Shares (B)	235,465,661	235,465,661
Net Assets Value (NAV) Per Share (C=A/B)	18.43	18.91

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:

	March 31, 2026	June 30, 2025
Share Capital	2,354,656,610	2,354,656,610
Share Premium	970,000,000	970,000,000
Fair Value Reserve	(21,333)	(61,602)
Retained Earnings	2,208,020,634	2,002,997,460
Total Shareholders' Equity (A)	5,532,655,911	5,327,592,468
Total Number of Ordinary Shares (B)	235,465,661	235,465,661
Consolidated Net Assets Value (NAV) Per Share (C=A/B)	23.50	22.63

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

45.00 Cash Flows from Operating Activities (Indirect Method):

	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
	01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Net Profit After Tax	(112,713,594)	7,358,140	(28,378,656)	(41,766,913)
Deprecation as Non Cash Expenses	87,482,781	89,353,051	28,959,023	28,987,305
Deprecation on Right of Use Assets as Non Cash Expenses	-	-	-	-
Amortization as Non Cash Expense	-	973,519	-	-
Non Cash Financial Expenses	-	-	-	(2,208,069)
Non Cash Other Income	(6,215,293)	(70,456,714)	50,722,828	(30,817,064)
Other Income generated from Investing Activity	(12,004,507)	(38,383,255)	(1,831,161)	126,757
(Increase)/Decrease of Accounts Receivable	-	1,310,646,607	-	460,341,843
(Increase)/Decrease of Other Receivable (Note: 45.01)	(147,348)	(298,187)	(21,270)	(288,187)
(Increase)/Decrease of Inventories	-	25,307,441	-	(64,402)
(Increase)/Decrease of Advances, Deposits and Prepayment for Operational Activities (Note :45.02)	(4,021,957)	(85,084,614)	(3,095,966)	(35,510,564)
Increase/(Decrease) of Accrued Interest	-	(10,494,052)	-	-
Purchase of Inventory through Other Financing Facility	-	(73,703,687)	-	-
Increase/(Decrease) of Accounts Payable	300,164	(143,809,888)	222,081	(419,000)
Increase/(Decrease) of Liabilities for Expenses	(2,796,104)	(4,549,775)	(277,616)	(3,721,713)
Increase/(Decrease) of Provision for Income Tax	(6,962,788)	43,010,148	(7,733,260)	6,163,413
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	-	-	-	-
Net Cash Flows from Operation Activities	(57,078,646)	1,049,868,734	38,566,003	380,823,406

45.01 (Increase)/Decrease of Other Receivable for Operational Activities:

(Increase)/Decrease of Other Receivable	(147,348)	(298,187)	10,099,680	38,712,763
(Increase)/Decrease of Other Receivable from Non-operating Activities	-	-	10,120,950	39,000,950
	(147,348)	(298,187)	(21,270)	(288,187)

Notes	Particulars	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
45.02	(Increase)/Decrease of Advance Deposit and Pre-payment for Operational Activities:				
	(Increase)/Decrease of Advance Deposit and Pre-payment	(4,021,957)	(84,784,614)	(3,095,966)	(35,510,564)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-	-	-
	(Increase)/Decrease of Deposit for Investment in Subsidiary	-	-	-	-
	(Increase)/Decrease for PPE	-	300,000	-	-
		<u>(4,021,957)</u>	<u>(85,084,614)</u>	<u>(3,095,966)</u>	<u>(35,510,564)</u>
45.03	Increase/(Decrease) of Lease Liability:				
	Increase/(Decrease) of Lease Liability	-	-	-	-
	(Increase)/Decrease of Lease Liability from Non-operating Activities	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45.04	(Increase)/Decrease of Other Payable for Operational Activities:				
	(Increase)/Decrease of Other Payable	-	12,259,847	-	(70,153,134)
	(Increase)/Decrease of Other Payable from Non-operating Activities	-	12,259,847	-	(70,153,134)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45.A	Consolidated Cash Flows from Operating Activities (Indirect Method):				
	Net Profit After Tax	172,549,433	45,702,474	198,658,806	45,653,816
	Deprecation as Non Cash Expenses	94,098,066	95,884,592	31,165,432	31,189,860
	Deprecation on Right of Use Assets as Non-Cash Expenses	-	-	-	-
	Amortization as Non Cash Expense	-	973,519	-	-
	Non Cash Financial Expenses	-	-	-	(2,208,069)
	Loss/(Gain) from Associate Company	(361,656,918)	(125,061,561)	(186,879,805)	(117,165,261)
	Other Income from Investing Activities	(1,883,557)	702,900	(1,831,161)	168,857
	Non Cash Other Income	38,457,847	(24,392,963)	55,887,356	(13,751,106)
	(Increase)/Decrease of Accounts Receivable	(5,241,825)	1,317,114,148	63,936,463	378,220,334
	(Increase)/Decrease of Other Receivable (Note: 45.A.01)	(147,348)	(298,187)	(21,270)	(288,187)
	(Increase)/Decrease of Inventories	(13,106,439)	19,022,880	(11,499,843)	268,882,241
	Purchase of Inventory through Other Financing Facility	-	(73,703,687)	-	-
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note: 45.A.02)	(15,862,214)	(96,093,658)	(9,199,956)	(40,442,064)
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Deferred Tax	397,709	(933,611)	(141,654)	58,628
	Increase/(Decrease) of Accrued Interest	-	(10,494,052)	-	-
	Increase/(Decrease) of Accounts Payable (Note: 45.A.03)	(1,459,681)	(157,723,263)	(8,702,859)	(10,501,319)
	Increase/(Decrease) of Liabilities for Expenses for Operational	(4,449,461)	(15,285,370)	(14,400,591)	(29,404,404)
	Increase/(Decrease) of Provision for Income Tax	3,512,257	53,668,226	(4,096,125)	10,915,056
	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	-	-	-	-
	Net Cash Flows from Operation Activities	<u>(94,792,132)</u>	<u>1,029,082,387</u>	<u>112,874,793</u>	<u>521,328,382</u>
45.A.01	(Increase)/Decrease of Other Receivable:				
	(Increase)/Decrease of Other Receivable	(147,348)	(298,187)	10,099,680	38,712,763
	(Increase)/Decrease of Other Receivable for Related Parties	-	-	10,120,950	39,000,950
		<u>(147,348)</u>	<u>(298,187)</u>	<u>(21,270)</u>	<u>(288,187)</u>
45.A.02	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities:				
	(Increase)/Decrease of Advance Deposit and Prepayment	(15,862,214)	(95,257,658)	(9,199,956)	(40,442,064)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-	-	-
	(Increase)/Decrease for PPE	-	836,000	-	-
		<u>(15,862,214)</u>	<u>(96,093,658)</u>	<u>(9,199,956)</u>	<u>(40,442,064)</u>
45.A.03	(Increase)/Decrease of Accounts Payable for Operational Activities:				
	(Increase)/Decrease of Accounts Payable	(1,459,681)	(157,723,263)	(8,702,859)	(10,501,319)
	(Increase)/Decrease for PPE	-	-	-	-
		<u>(1,459,681)</u>	<u>(157,723,263)</u>	<u>(8,702,859)</u>	<u>(10,501,319)</u>
45.A.04	Increase/(Decrease) of Lease Liability:				
	Increase/(Decrease) of Lease Liability	-	-	-	-
	(Increase)/Decrease of Lease Liability from Non-operating Activities	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes	Particulars	3rd Qtr. Ended (09 months)		3rd Qtr. Ended (03 months)	
		01 July, 2025 to 31 March, 2026	01 July, 2024 to 31 March, 2025	01 January, 2026 to 31 March, 2026	01 January, 2025 to 31 March, 2025
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
45.A.05 (Increase)/Decrease of Other Payable:					
	(Increase)/Decrease of Other Payable	-	-	-	(82,412,981)
	(Increase)/Decrease of Other Payable from Non-operating Activity.	-	-	-	(82,412,981)
	Non-Cash Adjustment	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

46.00 Net Operating Cash Flows Per Share (NOCFPS):

Net Cash Generated/(Used)from Operating Activities	(A)	(57,078,646)	1,049,868,734	38,566,003	380,823,406
Total Number of Ordinary Shares	(B)	235,465,661	235,465,661	235,465,661	235,465,661
Net Operating Cash Flows Per Share (NOCFPS)	(C=A/B)	(0.24)	4.46	0.16	1.62

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

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

Net Cash Generated/(Used)from Operating Activities	(A)	(94,792,132)	1,029,082,387	112,874,793	521,328,382
Total Number of Ordinary Shares	(B)	235,465,661	235,465,661	235,465,661	235,465,661
Consolidated Net Operating Cash Flows Per Share	(C=A/B)	(0.40)	4.37	0.48	2.21

Reason for changes: Consolidated NOCFPS has decreased due to higher payments made to suppliers by the subsidiary companies during the period, compared to the same period of the previous year.

Calculation of Current Tax for the 3rd Quarter ended March 31, 2026:

Annexure-01

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Revenue	-	-	-	-	-
Dividend Income from Preference Share	1,935,577		387,115	387,115	387,115
Dividend Income from KPL	-		-	-	-
Dividend Income from BSPL	-		-	-	-
Dividend Income from BPPL	10,120,950		2,024,190	2,024,190	2,024,190
Dividend Income from capital market	-		-	-	-
Bank Interest	4,074,049	24,444	805,192	814,810	814,810
Other Income	6,215,143	37,291	-	1,243,029	1,243,029
a. Total					4,469,144
b. Advance Income Tax Addition (120,153)					-
c. Add: Capital Gain on Marketable Securities			(51,870)	10%	-
d Under/Over Provision for Previous year					-
Current Tax Expense (a+b+c+d)					<u>4,469,144</u>