

CONSOLIDATED & SEPARATE FINANCIAL STATEMENTS (Un-Audited)
as on and for the third quarter ended March 31, 2025



Baraka Power Limited
(Power Generating Company)

Baraka Power Limited and it's Subsidiary
Consolidated Statement of Financial Position (Un-Audited)
as on March 31, 2025

Particulars	Notes	As on	As on
		March 31, 2025	June 30, 2024
		Amount (Tk.)	Amount (Tk.)
ASSETS			
A Non-Current Assets			
Property, Plant & Equipment	04.A	2,158,435,704	2,247,272,915
Right-of-Use-Assets	05.A	-	-
Intangible Assets	06.A	-	-
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	2,282,884,588	2,196,823,977
Investment in Preference Share	11.A	38,500,000	38,500,000
Pre-Operating Expenses	12.A	-	973,519
		4,517,006,382	4,520,756,501
B Current Assets			
Inventories	13.A	399,470,644	418,493,524
Investment in Marketable Securities	14.A	442,600	3,414,315
Advances, Deposits & Pre-payments	15.A	454,631,299	359,373,641
Accounts Receivables	16.A	723,313,424	2,040,427,572
Other Receivable	17.A	1,063,363	765,176
Current Account with Related Parties	18.A	841,140,108	198,426,291
Short Term Investment	19.A	55,427,602	79,649,736
Cash & Cash Equivalents	20.A	217,530,250	222,296,696
		2,693,019,290	3,322,846,951
C TOTAL ASSETS (A+B)		7,210,025,672	7,843,603,452
EQUITY & LIABILITIES			
D Equity Attributable to Owners of the Company			
Share Capital	21.A	2,354,656,610	2,354,656,610
Share Premium	22.A	970,000,000	970,000,000
Fair Value Reserve	23.A	2,243	(516,225)
Retained Earnings	24.A	1,987,405,401	2,000,734,932
		5,312,064,254	5,324,875,317
Non-Controlling Interest	25.00	(146,676,016)	(123,310,838)
Total Equity		5,165,388,238	5,201,564,479
E Non-Current Liabilities			
Term Loan-Non Current Maturity	26.A	145,513,769	166,089,282
Finance Lease Liability-Non Current Maturity	27.A	-	-
Provision for Gratuity	28.A	7,843,771	7,843,771
Deferred Tax Liability	29.00	2,664,944	3,598,555
		156,022,484	177,531,608
F Current Liabilities			
Term Loan-Current Maturity	26.B	29,913,920	340,976,743
Finance Lease Liability-Current Maturity	27.B	-	-
Other Financial Facilities	30.A	407,358,183	317,035,047
Provision for Tax	31.A	408,407,209	354,738,983
Liabilities for Expenses	32.A	16,371,916	31,657,286
Current Account with Related Parties	33.A	-	244,919,120
Accounts Payable	34.A	978,458,437	1,136,181,700
Unclaimed Dividend and IPO Subscription Account	35.A	47,776,993	38,670,194
Other Payables	36.A	328,292	328,292
		1,888,614,950	2,464,507,365
G TOTAL EQUITY & LIABILITIES (D+E+F)		7,210,025,672	7,843,603,452
Net Assets Value Per Share (NAVPS)	45.A	22.56	22.61

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


The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited and it's Subsidiary
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
for the third quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	37.A	1,285,832,696	2,247,241,500	506,584,627	826,871,687
Cost of Revenue	38.A	(1,184,873,523)	(1,831,593,384)	(533,647,831)	(670,813,056)
Gross Profit		100,959,173	415,648,116	(27,063,204)	156,058,631
General & Administrative Expenses	39.A	(64,633,584)	(70,822,700)	(24,466,850)	(26,920,239)
Operating Profit		36,325,589	344,825,416	(51,530,054)	129,138,392
Other Income	40.A	36,904,981	11,928,609	19,839,214	10,549,665
Financial Expenses	41.A	(99,590,240)	(103,193,391)	(28,722,646)	(35,963,083)
Profit before WPPF		(26,359,670)	253,560,634	(60,413,486)	103,724,974
WPPF Expenses		(264,802)	-	(124,275)	-
Profit before Tax		(26,624,472)	253,560,634	(60,537,761)	103,724,974
Gain/(Loss) from Associates	10.A.01	125,061,561	129,571,219	117,165,261	45,236,571
Income Tax Expenses:					
Deferred Tax	42.00	933,611	(47,603)	(58,628)	(298,463)
Current Tax	43.A	(53,668,226)	(106,142,247)	(10,915,056)	(27,695,529)
Prior Year Income Tax (Over Provision)		-	-	-	-
Net Profit after Tax		45,702,474	276,942,003	45,653,816	120,967,553
Other Comprehensive Income/(loss) from Investment in Marketable Securities		534,266	(37,546)	115,559	(286,901)
Total Comprehensive Income for the period		46,236,740	276,904,457	45,769,375	120,680,652
Profit Attributable To:					
Owners of the Company		69,083,450	280,506,415	60,228,637	109,750,217
Non controlling interest		(23,380,976)	(3,564,412)	(14,574,821)	11,217,336
		45,702,474	276,942,003	45,653,816	120,967,553
Total Comprehensive Income Attributable to:					
Owners of the Company		69,601,918	280,472,636	60,328,339	109,467,147
Non-Controlling Interest		(23,365,178)	(3,568,179)	(14,558,964)	11,213,505
		46,236,740	276,904,457	45,769,375	120,680,652
Earnings per Share:					
Basic Earnings per Share (par value Tk. 10 each)	44.A	0.29	1.19	0.26	0.47

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 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited and it's Subsidiary
Consolidated Statement of Changes in Equity (Un-Audited)
for the third quarter ended March 31, 2025

Amount in Taka

Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
Balance as on 01-07-2024	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 @ 3.50% 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

Amount in Taka

Particulars	Equity Attributable to Owners of the Company					Non Controlling Interest	Total Equity
	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total		
Balance as on 01-07-2023	2,354,656,610	970,000,000	50,131	1,853,665,550	5,178,372,291	(151,279,361)	5,027,092,930
Net Profit/(Loss) during the period	-	-	-	280,506,415	280,506,415	(14,781,748)	265,724,667
Cash Dividend @ 5% for the income year 2022-2023				(117,732,831)	(117,732,831)		(117,732,831)
Increase/(Decrease) in Fair Value			249,291		249,291	64	249,355
Balance as on 31-03-2024	2,354,656,610	970,000,000	299,422	2,016,439,134	5,341,395,166	(166,061,045)	5,175,334,121
Balance as on 01-04-2024	2,354,656,610	970,000,000	299,422	2,016,439,134	5,341,395,166	(166,061,045)	5,175,334,121
Net Profit/(Loss) during the period				(15,704,202)	(15,704,202)	42,766,270	27,062,068
Increase/(Decrease) in Fair Value			(815,647)		(815,647)	(16,063)	(831,710)
Balance as on 30-06-2024	2,354,656,610	970,000,000	(516,225)	2,000,734,932	5,324,875,317	(123,310,838)	5,201,564,479

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 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited and its Subsidiary

Consolidated Statement of Cash Flows (Un-Audited) for the third quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Cash Flow from Operating Activities:					
Cash Receipts from Customer		2,602,946,844	1,644,158,623	884,804,961	458,950,748
Cash Receipts from Others		16,717,545	11,996,154	6,160,700	11,853,500
Cash Paid to Suppliers		(1,055,430,369)	(1,095,850,378)	(152,008,111)	(314,031,484)
Cash Paid to Others		(308,830,546)	(226,822,159)	(145,814,888)	(95,409,241)
Change in Foreign Exchange Transactions		(3,502,627)	(1,619,823)	96,265	(1,723,793)
Cash Generated from operating Activities		1,251,900,847	331,862,417	593,238,927	59,639,730
Income Tax paid		(112,734,168)	(68,512,357)	(40,979,830)	(15,647,328)
Financial Expenses		(110,084,292)	(106,106,582)	(30,930,715)	(50,255,930)
Net Cash from Operating Activities		1,029,082,387	157,243,478	521,328,382	(6,263,528)
Cash Flow from Investing Activities:					
Payment against PPE		(6,211,381)	(19,315,399)	(390,000)	(18,448,884)
Investment in Marketable Securities		2,803,081	6,020	93,054	(298,161)
Investment in Preference Share		-	2,750,000	-	-
Fixed Deposit Receipt (FDR)		24,222,134	-	-	-
Dividend Received		39,000,950	84,375,575	39,000,950	82,395,575
Net Cash Provided by / (Used in) Investing Activities		59,814,784	67,816,196	38,704,004	63,648,530
Cash Flow from Financing Activities:					
Term Loan Received/(Repayment)		(321,144,284)	(328,065,835)	(2,778,034)	(108,829,969)
Short Term Liabilities		164,026,823	200,748,752	(67,645,830)	79,294,603
Payment of Cash Dividend to Shareholders		(73,306,182)	(106,852,934)	(73,186,520)	(105,482,388)
Current Account with Related Parties		(863,239,974)	46,999,740	(421,747,976)	83,154,618
Net Cash Used in Financing Activities		(1,093,663,617)	(187,170,277)	(565,358,360)	(51,863,136)
Net Cash Inflow/(Outflow) for the period		(4,766,446)	37,889,397	(5,325,974)	5,521,866
Opening Cash & Cash Equivalents		222,296,696	116,296,009	222,856,224	148,663,540
Closing Cash & Cash Equivalents		217,530,250	154,185,406	217,530,250	154,185,406
Net Operating Cash Flows Per Share (NOCFPS)	47.A	4.37	0.67	2.21	(0.03)
The above balance consists of the following:					
Cash in Hand		2,409,887	5,338,833	2,409,887	5,338,833
Cash at Bank		214,967,725	148,838,880	214,967,725	148,838,880
Cash Available on BO A/C at period end		152,638	7,693	152,638	7,693
		217,530,250	154,185,406	217,530,250	154,185,406

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 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited & it's Subsidiaries

Consolidated Schedule for Property, Plant & Equipment

as on March 31, 2025

Amount in BDT

Schedule-A

Particulars	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Factory Building	Maintenance Equipment	Plant & Machineries	Total
Cost										
Balance at July 01, 2023	267,992,753	7,847,798	33,005,011	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,988,744,932	3,531,111,634
Disposal of Subsidiary										-
Addition during the period	-	31,000	562,396	-	-	-	-	-	1,657,500	2,250,896
Balance at June 30, 2024	267,992,753	7,878,798	33,567,407	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,990,402,432	3,533,362,530
Balance at July 01, 2024	267,992,753	7,878,798	33,567,407	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,990,402,432	3,533,362,530
Disposal of Subsidiary										-
Addition during the period	-	-	97,500	-	-	-	-	-	6,949,881	7,047,381
Balance at March 31, 2025	267,992,753	7,878,798	33,664,907	7,644,000	28,438,916	128,470,715	59,129,081	9,838,428	2,997,352,313	3,540,409,911
Accumulated Depreciation										
Balance at July 01, 2023	-	6,123,838	30,208,478	6,930,332	22,005,223	97,487,013	16,304,057	9,838,428	966,434,681	1,155,332,050
Charged during the period	-	502,306	1,268,841	195,525	1,608,423	8,568,995	2,956,454	-	115,657,021	130,757,565
Balance at June 30, 2024	-	6,626,144	31,477,319	7,125,857	23,613,646	106,056,008	19,260,511	9,838,428	1,082,091,702	1,286,089,615
Balance at July 01, 2024	-	6,626,144	31,477,319	7,125,857	23,613,646	106,056,008	19,260,511	9,838,428	1,082,091,702	1,286,089,615
Charged during the period	-	366,181	711,701	146,643	1,206,317	4,288,619	2,217,341		86,947,790	95,884,592
Balance at March 31, 2025	-	6,992,325	32,189,020	7,272,500	24,819,963	110,344,627	21,477,852	9,838,428	1,169,039,492	1,381,974,207
Written Down Value										
As on June 30, 2024	267,992,753	1,252,654	2,090,088	518,143	4,825,270	22,414,707	39,868,570	-	1,908,310,730	2,247,272,915
As on March 31, 2025	267,992,753	886,473	1,475,887	371,500	3,618,953	18,126,088	37,651,229	-	1,828,312,821	2,158,435,704

Allocation of Depreciation:	for the 3rd Qtr. ended March 31, 2025	for the year ended June 30, 2024
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Cost of Sales	89,165,131	118,613,475	(Depreciation expenses on Factory Building, Plant & Machinery and Maintenance Equipment considered as direct expenses)
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General & Administrative Expenses	6,719,461	12,144,090	(Other than depreciation expenses on Factory Building, Plant & Machinery and Maintenance Equipment considered as indirect expenses)
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Total	95,884,592	130,757,565
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**** Details of depreciation rate is stated in note 3.02.d**

Consolidated Schedule of Intangible Assets
as on March 31, 2025

Amount in BDT		Schedule-AA				
Particulars	IT Software- Tally Acc. Software	Share Management Software	Website Development	Payroll Software	Logo	Total
Rate of Amortization	20.00%	20.00%	20.00%	20.00%	20.00%	
<u>Cost</u>						
Balance at July 01, 2023	140,000	200,000	401,325	690,000	50,000	1,481,325
Addition during the year			-			-
Adjustment						-
Balance at June 30, 2024	140,000	200,000	401,325	690,000	50,000	1,481,325
Balance at July 01, 2024	140,000	200,000	401,325	690,000	50,000	1,481,325
Addition during the period			-			-
Adjustment						
Balance at March 31, 2025	140,000	200,000	401,325	690,000	50,000	1,481,325
<u>Accumulated Amortization</u>						
Balance at July 01, 2023	140,000	200,000	352,913	690,000	44,167	1,427,080
Charged during the period	-	-	48,412	-	5,833	54,245
Adjustment						
Balance at June 30, 2024	140,000	200,000	401,325	690,000	50,000	1,481,325
Balance at July 01, 2024	140,000	200,000	401,325	690,000	50,000	1,481,325
Charged during the period	-	-	-	-	-	-
Adjustment						
Balance at March 31, 2025	140,000	200,000	401,325	690,000	50,000	1,481,325
<u>Written Down Value</u>						
As on June 30, 2024	-	-	-	-	-	-
As on March 31, 2025	-	-	-	-	-	-

Baraka Power Limited

Schedule for Right of Use Assets

as on March 31, 2025

Amount in BDT	Schedule-AAA		
Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Total
Depreciation Rate	20%	33.33%	
<u>Cost</u>			
Balance at July 01, 2023	2,971,156	4,298,589	7,269,745
Addition during the year	-		-
Adjustment		220,246	220,246
Balance at June 30, 2024	2,971,156	4,078,343	7,489,991
Balance at July 01, 2024	2,971,156	4,078,343	7,049,499
Addition during the period	-	-	-
Adjustment		-	-
Balance at March 31, 2025	2,971,156	4,078,343	7,049,499
<u>Accumulated Depreciation</u>			
Balance at July 01, 2023	2,971,156	2,865,726	5,836,882
Charged during the year	-	1,212,617	1,212,617
Adjustment	-	-	-
Balance at June 30, 2024	2,971,156	4,078,343	7,049,499
Balance at July 01, 2024	2,971,156	4,078,343	7,049,499
Charged during the period	-	-	-
Balance at March 31, 2025	2,971,156	4,078,343	7,049,499
<u>Written Down Value</u>			
As on June 30, 2024	-	-	-
As on March 31, 2025	-	-	-

Baraka Power Limited

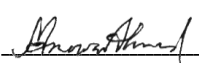
Statement of Financial Position (Un-Audited) as on March 31, 2025

Particulars		Notes	As on March 31, 2025 Amount (Tk.)	As on June 30, 2024 Amount (Tk.)
ASSETS				
A Non-Current Assets				
Property, Plant & Equipment	4.00		1,955,547,620	2,044,871,171
Right-of-Use-Assets	5.00		-	-
Intangible Assets	6.00		-	-
Capital Work in Progress	7.00		8,806,777	8,806,777
Investment in Subsidiary	9.00		153,000,000	153,000,000
Investment in Associate	10.00		1,165,950,000	1,165,950,000
Investment in Preference Share	11.00		38,500,000	38,500,000
Pre-Operating Expenses	12.00		-	973,519
			3,321,804,397	3,412,101,467
B Current Assets				
Inventories	13.00		260,888,840	286,196,281
Investment in Marketable Securities	14.00		366,550	3,226,215
Advances, Deposits & Pre-payments	15.00		409,418,830	324,634,216
Accounts Receivables	16.00		562,984,957	1,873,631,564
Other Receivable	17.00		1,063,363	765,176
Current Account with Related Parties	18.00		1,446,320,436	719,527,868
Short Term Investment	19.00		40,923,402	40,923,402
Cash & Cash Equivalents	20.00		54,012,743	41,033,595
			2,775,979,121	3,289,938,317
C TOTAL ASSETS (A+B)			6,097,783,518	6,702,039,784
EQUITY & LIABILITIES				
D Total Equity				
Share Capital	21.00		2,354,656,610	2,354,656,610
Share Premium	22.00		970,000,000	970,000,000
Fair Value Reserve	23.00		2,518	(499,508)
Retained Earnings	24.00		1,147,754,017	1,222,808,858
			4,472,413,145	4,546,965,960
E Non-Current Liabilities				
Term Loan-Non Current Maturity	26.00		-	-
Lease Liability-Non Current Maturity	27.00		-	-
Provision for Gratuity	28.00		7,843,771	7,843,771
			7,843,771	7,843,771
F Current Liabilities				
Term Loan-Current Maturity	26.00		-	303,488,099
Lease Liability-Current Maturity	27.00		-	-
Other Financial Facilities	30.00		238,668,253	123,721,769
Provision for Tax	31.00		368,432,765	325,422,617
Liabilities for Expenses	32.00		4,339,697	8,889,472
Current Account with Related Parties	33.00		-	244,919,120
Accounts Payable	34.00		957,980,602	1,101,790,490
Unclaimed Dividend and IPO Subscription Account	35.00		47,776,993	38,670,194
Other Payables	36.00		328,292	328,292
			1,617,526,602	2,147,230,053
G TOTAL EQUITY & LIABILITIES (D+E+F)			6,097,783,518	6,702,039,784
Net Assets Value Per Share (NAVPS)	45.00		18.99	19.31

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 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited

Statement of Profit or Loss and Other Comprehensive Income for the third quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Revenue	37.00	399,158,289	1,431,048,668	-	390,739,951
Cost of Revenue	38.00	(358,877,447)	(1,080,917,590)	(37,459,741)	(278,724,653)
Gross Profit		40,280,842	350,131,078	(37,459,741)	112,015,298
General & Administrative Expenses	39.00	(35,316,249)	(43,674,815)	(13,506,064)	(16,141,182)
Operating Profit		4,964,593	306,456,263	(50,965,805)	95,874,116
Other Income	40.00	104,982,109	110,519,631	30,690,307	8,842,225
Financial Expenses	41.00	(59,578,414)	(81,943,209)	(15,528,002)	(28,415,344)
Profit before Tax		50,368,288	335,032,685	(35,803,500)	76,300,997
Income Tax Expenses	43.00	(43,010,148)	(98,085,216)	(6,163,413)	(23,462,537)
Prior Year Income Tax (Over Provision)		-	-	-	-
Net Profit after Tax		7,358,140	236,947,469	(41,966,913)	52,838,460
Other Comprehensive Income/(loss) from Investment in Marketable Securities	14.00	502,026	249,225	83,198	-
Total comprehensive income for the period		7,860,166	237,196,694	(41,883,715)	52,838,460
Earnings per Share:					
Basic Earnings per Share (par value Tk. 10 each)	44.00	0.03	1.01	(0.18)	0.22

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

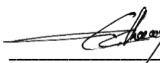
The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited

Statement of Changes in Equity for the third quarter ended March 31, 2025

Amount in Taka

Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2024	2,354,656,610	970,000,000	(499,508)	1,222,808,858	4,546,965,960
Net Profit/(Loss) during the period	-	-	-	7,358,140	7,358,140
Cash Dividend @ 3.50% 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	970,000,000	2,518	1,147,754,017	4,472,413,145

Amount in Taka


Particulars	Share Capital	Share Premium	Fair Value Reserve	Retained Earnings	Total
Balance as on 01-07-2023	2,354,656,610	970,000,000	50,197	1,083,810,930	4,408,517,737
Net Profit/(Loss) during the period	-	-	-	236,947,469	236,947,469
Cash Dividend @ 5% for the income year 2022-2023				(117,732,831)	(117,732,831)
Increase/(Decrease) in Fair Value			249,225		249,225
Balance as on 31-03-2024	2,354,656,610	970,000,000	299,422	1,203,025,568	4,527,981,600
Balance as on 01-04-2024	2,354,656,610	970,000,000	299,422	1,203,025,568	4,527,981,600
Net Profit/(Loss) during the period				19,783,290	19,783,290
Increase/(Decrease) in Fair Value	-	-	(798,930)	-	(798,930)
Balance as on 30-06-2024	2,354,656,610	970,000,000	(499,508)	1,222,808,858	4,546,965,960

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

The Financial Statements were approved and authorized for issue by the Board of Directors on the date of April 30, 2025 and signed for and on behalf of the board.



Company Secretary



Chief Financial Officer



Director



Managing Director



Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited

Statement of Cash Flows for the third quarter ended March 31, 2025

Particulars	Notes	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Cash Flow from Operating Activities:					
Cash Receipts from Customer		1,709,804,896	956,787,931	460,341,843	152,777,000
Cash Receipts from Others		5	137,534	-	-
Cash Paid to Suppliers		(414,264,256)	(576,349,300)	(578,652)	(44,092,573)
Cash Paid to Others		(69,479,108)	(73,384,371)	(24,975,527)	(24,764,325)
Change in Foreign Exchange Transactions		(3,857,865)	(1,792,642)	-	(1,792,642)
Cash Generated from operating Activities		1,222,203,672	305,399,152	434,787,664	82,127,460
Income Tax paid		(102,262,472)	(60,462,952)	(36,228,187)	(11,418,140)
Financial Expenses		(70,072,466)	(84,856,400)	(17,736,071)	(42,708,191)
Net Cash from Operating Activities		1,049,868,734	160,079,800	380,823,406	28,001,129
Cash Flow from Investing Activities:					
Payment against PPE		270,500	(16,911,599)	-	(16,638,384)
Intangible Assets Addition		-	-	-	-
Investment in Subsidiaries		-	-	-	-
Investment in Marketable Securities		2,743,996	(1,042)	43,129	(155,770)
Investment in Associate		-	-	-	-
Investment in Preference share		-	2,750,000	-	-
Fixed Deposit Receipt (FDR)		-	-	-	-
Dividend Received		39,000,950	84,373,075	39,000,950	82,393,075
Net Cash Provided by / (Used in) Investing Activities		42,015,446	70,210,434	39,044,079	65,598,921
Cash Flow from Financing Activities:					
Received /(Payment) of Term Loan		(292,994,047)	(317,606,000)	-	(105,347,025)
Payment of Lease Liability		-	-	-	-
Other Financial Facility		188,650,171	154,939,576	809,000	49,762,744
Current Account with Related Parties		(901,254,974)	50,649,675	(443,449,976)	71,759,553
Dividend Paid		(73,306,182)	(106,852,934)	(73,186,520)	(105,482,388)
Net Cash Used in Financing Activities		(1,078,905,032)	(218,869,683)	(515,827,496)	(89,307,116)
Net Cash Inflow/(Outflow) for the period		12,979,148	11,420,551	(95,960,011)	4,292,934
Opening Cash & Cash Equivalents		41,033,595	35,147,251	149,972,754	42,274,868
Closing Cash & Cash Equivalents		54,012,743	46,567,802	54,012,743	46,567,802
Net Operating Cash Flows Per Share (NOCFPS)	47.00	4.46	0.68	1.62	0.12
The above balance consists of the following:					
Cash in Hand		1,353,827	1,999,098	1,353,827	1,999,098
Cash at Bank		52,565,496	44,569,144	52,565,496	44,569,144
Cash Available on BO A/C at period end		93,420	(440)	93,420	(440)
		54,012,743	46,567,802	54,012,743	46,567,802

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 30, 2025 and signed for and on behalf of the board.


Company Secretary


Chief Financial Officer


Director


Managing Director


Director

Dated: Dhaka
April 30, 2025

Baraka Power Limited
Schedule for Property, Plant & Equipment
as on March 31, 2025

Amount in BDT									Schedule-B
Particulars	Land & Land Development	Furniture & fixture	Office & Electrical Equipment	Office Decoration	Motor Vehicles	Building & Civil Construction	Maintenance Equipment	Plant & Machineries	Total
Depreciation Rate	0%	10%	20%	20%	20%	6.67%	20%	3%	
Cost									
Balance at July 01, 2023	132,761,753	3,838,945	14,225,578	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,502,793
Addition during the year		31,000	274,396						305,396
Balance at June 30, 2024	132,761,753	3,869,945	14,499,974	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,808,189
Balance at July 01, 2024	132,761,753	3,869,945	14,499,974	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,808,189
Addition during the period			29,500						29,500
Balance at March 31, 2025	132,761,753	3,869,945	14,529,474	7,644,000	28,438,916	128,470,715	9,838,428	2,898,284,458	3,223,837,689
Accumulated Depreciation									
Balance at July 01, 2023	-	3,454,488	13,337,479	6,930,332	22,005,223	97,487,013	9,838,428	903,737,172	1,056,790,135
Charged during the year		101,421	574,572	195,525	1,608,423	8,568,995	-	111,097,947	122,146,883
Balance at June 30, 2024	-	3,555,909	13,912,051	7,125,857	23,613,646	106,056,008	9,838,428	1,014,835,119	1,178,937,018
Balance at July 01, 2024	-	3,555,909	13,912,051	7,125,857	23,613,646	106,056,008	9,838,428	1,014,835,119	1,178,937,018
Charged during the period	-	65,516	283,950	146,643	1,206,317	4,288,619	-	83,362,006	89,353,051
Balance at March 31, 2025	-	3,621,425	14,196,001	7,272,500	24,819,963	110,344,627	9,838,428	1,098,197,125	1,268,290,069
Written Down Value									
As on June 30, 2024	132,761,753	314,036	587,923	518,143	4,825,270	22,414,707	-	1,883,449,339	2,044,871,171
As on March 31, 2025	132,761,753	248,520	333,473	371,500	3,618,953	18,126,088	-	1,800,087,333	1,955,547,620
Allocation of Depreciation:		for the 3rd Qtr. ended March 31, 2025	for the year ended June 30, 2024						
Cost of Sales		83,362,006	111,097,947	(Depreciation expenses on Plant & Machinery and Maintenance Equipment considered as direct expenses)					
General & Administrative Expenses		5,991,045	11,048,936	(Other than depreciation expenses on Plant & Machinery and Maintenance Equipment considered as indirect expenses)					
Total		89,353,051	122,146,883						

Schedule of Intangible Assets
as on March 31, 2025

Schedule-BB

Amount in BDT

Particulars	IT Software-Tally Acc. Software	Share Management Software	Website Development	Logo	Total
Rate of Amortization	20.00%	20.00%	20.00%	20.00%	
<u>Cost</u>					
Balance at July 01, 2023	140,000	200,000	401,325	50,000	791,325
Addition during the year	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance at June 30, 2024	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Addition during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance at March 31, 2025	140,000	200,000	401,325	50,000	791,325
<u>Accumulated Amortization</u>					
Balance at July 01, 2023	140,000	200,000	352,913	44,167	737,080
Charged during the year	-	-	48,412	5,833	54,245
Adjustment	-	-	-	-	-
Balance at June 30, 2024	140,000	200,000	401,325	50,000	791,325
Balance at July 01, 2024	140,000	200,000	401,325	50,000	791,325
Charged during the period	-	-	-	-	-
Adjustment	-	-	-	-	-
Balance at March 31, 2025	140,000	200,000	401,325	50,000	791,325
<u>Written Down Value</u>					
As on June 30, 2024	-	-	-	-	-
As on March 31, 2025	-	-	-	-	-

Baraka Power Limited
Schedule for Right of Use Assets
as on March 31, 2025

Amount in BDT		Schedule-BBB	
Particulars	Right-of-Use Assets - Vehicle	Right-of-Use Assets - Office Space	Total
Depreciation Rate	20%	33.33%	
<u>Cost</u>			
Balance at July 01, 2023	2,971,156	2,928,169	5,899,325
Addition during the year	-	-	-
Balance at June 30, 2024	2,971,156	2,928,169	5,899,325
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Addition during the period	-	-	-
Balance at March 31, 2025	2,971,156	2,928,169	5,899,325
<u>Accumulated Depreciation</u>			
Balance at July 01, 2023	2,971,156	1,952,112	4,923,268
Charged during the year	-	976,057	976,057
Adjustment	-	-	-
Balance at June 30, 2024	2,971,156	2,928,169	5,899,325
Balance at July 01, 2024	2,971,156	2,928,169	5,899,325
Charged during the period	-	-	-
Balance at March 31, 2025	2,971,156	2,928,169	5,899,325
<u>Written Down Value</u>			
As on June 30, 2024	-	-	-
As on March 31, 2025	-	-	-

Baraka Power Limited
Notes to the Financial Statements
as on and for the third quarter ended March 31, 2025

1.00 Reporting Entity:

1.01 Background of the Company:

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

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

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

1.02 Nature of Business:

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

1.03 Environmental Commitment:

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

2.00 Basis of Preparation and Presentation of the Financial Statements:

2.01 Statement of Compliance:

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

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

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

2.02 Other Regulatory Compliances:

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

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

2.03 Date of Authorization:

The Board of Directors authorized the financial statements for issue on April 30, 2025.

2.04 Reporting Period:

The financial period of the Company covers from July 01, 2024 to March 31, 2025.

2.05 Accrual Basis of Accounting:

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

2.06 Basis of Measurement:

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

2.07 Responsibility for Preparation and Presentation of Financial Statements:

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

2.08 Use of Estimates and Judgment:

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

Estimates and underlying assumptions are reviewed on going concern basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods. The Company has applied to Ministry of Power, Energy and Mineral Resource (MPEMR) regarding the renewal of project. for renewal of power purchase agreement for further five years on 05th June, 2024. Management of Baraka Power Ltd is hopeful to get positive feedback from MPEMR regarding the renewal of project.

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

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

Note 6.00: Intangible Assets;

Note 12.00: Pre-Operating Expenses;

Note 13.00: Inventories;

Note 16.00: Accounts Receivable;

Note 28.00: Provision for Gratuity;

Note 31.00: Provision for Tax;

Note 32.00: Liabilities for Expense;

2.09 Functional and Presentational Currency and Level of Precision:

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

3.00 Significant Accounting Policies:

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

3.01 Basis of Consolidation

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

Subsidiary:

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

Associates:

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

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

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

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

b. Capitalization of Borrowing Cost:

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

c. Subsequent Costs:

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

d. Depreciation:

No depreciation is charged on land and land development.

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

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

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

The rate of depreciation on PPE of the Company and its subsidiary as on March 31, 2025:

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

e. Retirements and Disposals:

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

f. Impairment:

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

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

Recognition and Measurement:

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

Depreciation:

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

3.03 Intangible Assets:

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

a. Recognition and Measurement:

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

b. Subsequent Costs:

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

c. Amortization:

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

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

3.04 Leases:

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

Leases Previously Classified as Finance Lease:

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

3.05 Financial Instruments:

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

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

3.06 Advances, Deposits & Pre-payments:

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

3.07 Cash and Cash Equivalents:

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

3.08 Statement of Cash Flows:

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

3.09 Accounts Receivables:

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

3.10 Inventories:

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

3.11 Provisions:

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

3.12 Employee Benefits:

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

a. Defined Benefit Plan (Gratuity Fund):

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

b. Defined Contribution Plan (Provident Fund):

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

c. Workers' Profit Participation Fund:

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

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

d. Employees' Life Insurance:

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

e. Employees' Car Loan:

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

f. Leave Encashment:

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

3.13 Income Tax:

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

a. Current Tax:

Current tax is the expected tax payable on the taxable income for the year, using tax rates applicable in Bangladesh. As per section 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, 2025 the assessment of indicators of impairment reveals that impairment testing is not required for the Company.

3.20 Related Party Disclosures:

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

3.21 Segment Reporting:

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

3.22 Off Setting:

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

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

3.23 Components of the Financial Statements:

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

- * Statement of Financial Position as on March 31, 2025;
- * Statement of Profit or Loss and Other Comprehensive Income for the period ended March 31, 2025;
- * Statement of Changes in Equity for the period ended March 31, 2025;
- * Statement of Cash Flows for the period ended March 31, 2025; and
- * Accounting Policies and Explanatory Notes.

3.24 Events after Reporting Period:

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

3.25 Going concern:

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

3.26 Basis of Preparation of the interim Financial Statements:

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

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

Notes Particulars

4.00 Property, Plant & Equipment: Tk. 1,955,547,620

Cost

Opening Balance

Add: Addition during the period

Less: Adjustment during the period

Closing Balance of Cost

Accumulated Depreciation

Opening Balance

Add: Charged during the period

Less: Adjustment during the period

Closing Balance of Depreciation

Written Down Value

As on March 31, 2025 Amount (Tk.)	As on June 30, 2024 Amount (Tk.)
3,223,808,189	3,223,502,793
29,500	305,396
3,223,837,689	3,223,808,189
-	-
3,223,837,689	3,223,808,189
1,178,937,018	1,056,790,135
89,353,051	122,146,883
1,268,290,069	1,178,937,018
-	-
1,268,290,069	1,178,937,018
1,955,547,620	2,044,871,171

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 Limited.

04.A Consolidated Property, Plant & Equipment: Tk. 2,158,435,704

Baraka Power Limited

Baraka Fashions Limited

Less: intra-group Adjustment

Total

1,955,547,620	2,044,871,171
202,888,084	202,401,744
2,158,435,704	2,247,272,915
-	-
2,158,435,704	2,247,272,915

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

5.00 Right-of-Use Assets: Tk. 0

Cost

Opening Balance

Add: Addition during the period

Less: Adjustment

Closing Balance of Cost

Accumulated Depreciation

Opening Balance

Add: Charged during the period

Less: Adjustment during the period

Closing Balance of Depreciation

Written Down Value

5,899,325	5,899,325
-	-
5,899,325	5,899,325
-	-
5,899,325	5,899,325
5,899,325	4,923,268
-	976,057
5,899,325	5,899,325
-	-
5,899,325	5,899,325
-	-

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

05.A Consolidated Right-of-Use Assets: Tk. 0

Baraka Power Limited

Baraka Fashions Limited

Less: intra-group Adjustment

Total

-	-
-	-
-	-
-	-

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

6.00 Intangible Assets: Tk. 0

Cost

Opening Balance

Addition during the period

Closing Balance of Cost

Accumulated Amortization

Opening Balance

Charged during the period

Closing Balance of Amortization

Written Down Value

Details of Intangible Assets are stated are Schedule-BB

791,325	791,325
-	-
791,325	791,325
791,325	737,080
-	54,245
791,325	791,325
-	-

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2025</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2024</u> <u>Amount (Tk.)</u>
06.A	Consolidated Intangible Assets: Tk. 0		
	Baraka Power Limited	-	-
	Baraka Fashions Limited	-	-
	Total	-	-
	<i>Details of Consolidated Intangible Assets are stated in Schedule-AA.</i>		
7.00	Capital Work-in-Progress: Tk. 8,806,777		
	Building & Civil Construction	8,806,777	8,806,777
	Total	8,806,777	8,806,777
	CWIP includes a investment in commercial office space at Sylhet which is under construction.		
07.A	Consolidated Capital Work-in-Progress: Tk. 8,806,777		
	Baraka Power Limited	8,806,777	8,806,777
	Baraka Fashions Limited	-	-
		8,806,777	8,806,777
	Less: intra-group Adjustment	-	-
	Total	8,806,777	8,806,777
8.00	Consolidated Goodwill on Acquisition: Tk. 28,379,313		
	Baraka Patenga Power Limited	-	-
	Goodwill Acquisition of Subsidiary (Baraka Fashions Ltd.)	28,379,313	28,379,313
	Total	28,379,313	28,379,313
9.00	Investment in Subsidiary: Tk. 153,000,000		
	Investment as Share Capital in Baraka Fashions Ltd. (51%)	153,000,000	153,000,000
	Total	153,000,000	153,000,000
	<i>Baraka Fashions Limited has raised its paid up capital from Tk 3 lac to 30 Crore during the financial year 2021-2022. In this connection, Baraka Power Limited has invested additional Tk 152,847,000 as proportionate portion of its 51% equity in Baraka Fashions Ltd.</i>		
09.A	Consolidated Investment in Subsidiary: Tk. 0		
	Baraka Power Limited	153,000,000	153,000,000
	Baraka Fashions Limited	-	-
		153,000,000	153,000,000
	Less: intra-group Adjustment	153,000,000	153,000,000
	Total	-	-
10.00	Investment in Associates: Tk. 1,165,950,000		
	Baraka Shikalbaha Power Limited	304,000,000	304,000,000
	Baraka Patenga Power Limited	481,950,000	481,950,000
	Karnaphuli Power Limited	380,000,000	380,000,000
	Total	1,165,950,000	1,165,950,000
	Baraka Power Limited 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.		

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2025</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2024</u> <u>Amount (Tk.)</u>
	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: Tk. 2,282,884,588		
	Opening Balance	2,196,823,977	2,217,879,270
	Share of Profit/(Loss) during the period from Associates (Note: 10.A.01)	125,061,561	61,247,082
		2,321,885,538	2,279,126,352
	Less: intra-group Adjustment (Dividend Received/ Receivable from Associates Companies)	39,000,950	82,302,375
	Closing Balance	2,282,884,588	2,196,823,977
10.A.01	Share of Profit/(Loss) during the Period from Associates: Tk. 125,061,561		
	Baraka Patenga Power Limited (29.25%)	(16,873,517)	(21,056,349)
	Baraka Shikalbaha Power Limited (34.92%)	35,479,355	16,385,419
	Karnaphuli Power Limited (39.92%)	106,455,723	65,918,012
	Closing balance	125,061,561	61,247,082
11.00	Investment in Preference Share: Tk. 38,500,000		
	Royal Educare Limited	38,500,000	38,500,000
	Total	38,500,000	38,500,000
	In 2020-2021, Baraka Power Limited subscribed Tk 5,500,000 for redeemable preference shares of Tk. 10 each of Royal Educare Limited for a term of 10 years for dividend rate of 9% p.a.		
11.A	Consolidated investment in Preference Share: Tk. 38,500,000		
	Baraka Power Limited	38,500,000	38,500,000
	Baraka Fashions Limited	-	-
	Total	38,500,000	38,500,000
12.00	Pre-operating Expenses: Tk. 0		
	<u>Original Cost</u>		
	Beginning Balance	43,808,428	43,808,428
	Add: Addition during the period	-	-
	Ending Balance (A)	43,808,428	43,808,428
	<u>Accumulated Amortization</u>		
	Beginning Balance	42,834,909	39,914,347
	Add: Charged during the period	973,519	2,920,562
	Ending Balance (B)	43,808,428	42,834,909
	Total (A-B)	-	973,519
	Amortization expenses charged to the pre-operating expenses throughout 15 years of contractual life of the project on a straight line basis as per management decision in compliance with Para-M & N, Part -1, Schedule-XI of Companies Act, 1994.		
12.A	Consolidated Pre-operating Expenses: Tk. 0		
	Baraka Power Limited	-	973,519
	Baraka Fashions Limited	-	-
	Total	-	973,519
13.00	Inventories: Tk. 260,888,840		
	Opening Balance	286,196,281	342,055,302
	Add: Purchase during the period	12,096,754	165,311,412
		298,293,035	507,366,714
	Less: Consumption during the period	37,404,195	221,170,433
	Closing Balance	260,888,840	286,196,281

Notes	Particulars	As on	As on																								
		March 31, 2025	June 30, 2024																								
		Amount (Tk.)	Amount (Tk.)																								
13.A	Consolidated Inventories: Tk. 399,470,644																										
	Baraka Power Limited	260,888,840	286,196,281																								
	Baraka Fashions Limited	138,581,804	132,297,243																								
		399,470,644	418,493,524																								
	Prior-year's adjustment	-	-																								
	Closing Balance	399,470,644	418,493,524																								
14.00	Investment in Markatable Securities: Tk. 366,550																										
	Cost																										
	Opening Balance	3,226,215	2,801,754																								
	Addition during the period (Sheltech Brokerage Ltd)	100,000	-																								
	Investment in IPO																										
	Addition during the period (Baraka Securities Ltd)	-	150																								
	Withdrawal during the period	(2,750,000)	-																								
	Purchase/(Sale) of Marketable Securities during the period	(93,996)	1,028																								
	Closing Balance (A)	482,219	2,802,932																								
	Gain/(loss)																										
	Realized Gain/(loss)	(442,097)	973,957																								
	Realized BO Charges	(175,598)	(969)																								
	Change in Fair Value of Marketable Securities	502,026	(549,705)																								
	Closing Balance (B)	(115,669)	423,283																								
	Fair Value of Marketable Securities (A-B)	366,550	3,226,215																								
	Details of Current Investment:																										
	<table><tr><th>Investment Sector</th><th>No. of Shares</th><th>Market Price</th><th>Cost Price</th><th>Market value as on 31-03-2025</th><th>Change in Fair Value as on 31-03-2025</th></tr><tr><td>Food & Allied</td><td>1000</td><td>138.4</td><td>133,944</td><td>138,400</td><td>4,456</td></tr><tr><td>Textile</td><td>1500</td><td>152.1</td><td>230,088</td><td>228,150</td><td>(1,938)</td></tr><tr><td>Total</td><td></td><td></td><td>364,032</td><td>366,550</td><td>2,518</td></tr></table>	Investment Sector	No. of Shares	Market Price	Cost Price	Market value as on 31-03-2025	Change in Fair Value as on 31-03-2025	Food & Allied	1000	138.4	133,944	138,400	4,456	Textile	1500	152.1	230,088	228,150	(1,938)	Total			364,032	366,550	2,518		
Investment Sector	No. of Shares	Market Price	Cost Price	Market value as on 31-03-2025	Change in Fair Value as on 31-03-2025																						
Food & Allied	1000	138.4	133,944	138,400	4,456																						
Textile	1500	152.1	230,088	228,150	(1,938)																						
Total			364,032	366,550	2,518																						
14.A	Consolidated Investment in Markatable Securities: Tk. 442,600																										
	Baraka Power Limited	366,550	3,226,215																								
	Baraka Fashions Limited	76,050	188,100																								
	Total	442,600	3,414,315																								
15.00	Advances, Deposits & Pre-payments: Tk. 409,418,830																										
	Advances:																										
	Advance Income Tax	325,629,226	223,366,754																								
	Advance against Inventory & PPE (Note: 15.01)	262,209	15,358,339																								
	Advance to Lawyer	66,463	844,213																								
	Advance to Employee	1,616,091	1,400,964																								
	Sub Total	327,573,989	240,970,270																								
	Deposits:																										
	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	-	1,819,105																								
	Sub Total	641,512	2,460,617																								
	Grand Total	409,418,830	324,634,216																								
15.01	Advance against Inventory & PPE :Tk. 262,209																										
	Advance against Spare Parts & Lubricants	-	15,058,339																								
	Advance to Supplier/Service provider	262,209	-																								
	Advance against Office Decoration	-	300,000																								
	Total	262,209	15,358,339																								
15.A	Consolidated Advances, Deposits & Pre-payments:Tk. 454,631,299																										
	Baraka Power Limited	409,418,830	324,634,216																								
	Baraka Fashions Limited	45,212,469	34,739,425																								
		454,631,299	359,373,641																								
	Less: intra-group Adjustment	-	-																								
	Closing Balance	454,631,299	359,373,641																								

<u>Notes</u>	<u>Particulars</u>	<u>As on March 31, 2025 Amount (Tk.)</u>	<u>As on June 30, 2024 Amount (Tk.)</u>
16.00	Accounts Receivables: Tk. 562,984,957		
	Bangladesh Power Development Board (BPDB)	562,984,957	1,873,631,564
	Total	562,984,957	1,873,631,564
	Aging Schedule of Accounts Receivables:		
	<u>Duration</u>		
	Invoiced 0-30 days	-	213,014,053
	Invoiced 31-60 days	-	237,435,804
	Invoiced 61-90 days	-	188,615,417
	Invoiced 91-180 days	115,180,396	291,945,581
	Invoiced 181-365 days	447,804,561	781,603,226
	Invoiced over 365 days	-	161,017,483
	Total	562,984,957	1,873,631,564
	Discloser as per Para F of Schedule XI, Para-1 of the Companies Act, 1994:		
	Debts exceeding 06 months	447,804,561	942,620,709
	Other debts less provision	115,180,396	931,010,855
		562,984,957	1,873,631,564
	Debts considered good and secured	562,984,957	1,873,631,564
	Debts considered good without debtors personal security	-	-
	Debts considered doubtful or bad	-	-
	Debts due from companies same management	-	-
	Maximum debt due by director or officers at any time	-	-
	Total	562,984,957	1,873,631,564
16.A	Consolidated Accounts Receivables: Tk. 723,313,424		
	Baraka Power Limited	562,984,957	1,873,631,564
	Baraka Fashions Limited	160,328,467	166,796,008
	Total	723,313,424	2,040,427,572
17.00	Other Receivable: Tk. 1,063,363		
	Mr. Galib	68,000	52,000
	Podder & Associates Ltd	995,363	713,176
	Total Receivable	1,063,363	765,176
17.A	Consolidated Other Receivable: Tk. 1,063,363		
	Baraka Power Limited	1,063,363	765,176
	Baraka Fashions Limited	-	-
		1,063,363	765,176
	Less: intra-group Adjustment	-	-
	Total	1,063,363	765,176
18.00	Current Account with Related Parties: Tk. 1,446,320,436		
	Baraka Patenga Power Ltd	128,930,829	3,927,351
	Baraka Fashions Limited	605,280,328	521,101,577
	Baraka Apparels Limited	212,360,525	194,171,072
	Baraka Shikalbaha Power Limited	390,797,054	-
	Karnaphuli Power Ltd	75,351,700	-
	NRB Ventures Pvt Ltd	-	188,729
	Queens Health Care	33,600,000	-
	Karnaphuli Harbour Ltd	-	139,139
	Total Receivable	1,446,320,436	719,527,868
18.A	Consolidated Current Account with Related Parties: Tk. 841,140,108		
	Baraka Power Limited	1,446,320,436	719,527,868
	Baraka Fashions Limited	100,000	-
		1,446,420,436	719,527,868
	Less: intra-group Adjustment	605,280,328	521,101,577
	Total	841,140,108	198,426,291
19.00	Short Term Investment: Tk. 40,923,402		
	Fixed Deposit Receipt:		
	IPDC Finance Ltd.	40,923,402	40,923,402
	Total	40,923,402	40,923,402

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2025</u> <u>Amount (Tk.)</u>	<u>As on</u> <u>June 30, 2024</u> <u>Amount (Tk.)</u>
19.A	Consolidated Short Term Investment: Tk. 55,427,602		
	Baraka Power Limited	40,923,402	40,923,402
	Baraka Fashions Limited	14,504,200	38,726,334
		55,427,602	79,649,736
	Less: intra-group Adjustment	-	-
	Total	55,427,602	79,649,736
20.00	Cash & Cash Equivalents: Tk.54,012,743		
	Cash in Hand	1,353,827	1,077,454
	Sub Total	1,353,827	1,077,454
	Cash at Bank		
	Trust Bank Ltd., SND A/C, Sylhet Cor. Br.	3,619,963	1,007
	Trust Bank Ltd., Current A/C, Sylhet Cor. Br.	-	-
	BRAC Bank Ltd., Gulshan Br.	204,836	205,181
	Bank Asia Ltd, Corporate Br. Dhaka	-	117
	City Bank Ltd, Gulshan Avenue Br.	814,695	702,772
	United Commercial Bank Limited, Principal Br.	44,000	271,597
	Modhumoti Bank Ltd	718	1,063
	Eastern Bank Limited, Shantinagar Br.	100,880	101,375
	Sub Total	4,785,092	1,283,112
	Cash available on BO A/C at period end-(Sheltech Brokerage Ltd)	11,291	(954)
	Cash available on BO A/C at period end (Baraka Securities Ltd)	82,129	378
	Sub Total	93,420	(576)
	Cash at Bank for Unclaimed Dividend and IPO Subscription		
	Trust Bank Limited, Sylhet Corporate Br.	60	60
	Trust Bank Limited, Sylhet Corporate Br.	13,724	14,087
	United Commercial Bank Limited, Bijoy nagar Br.	22,035	25,455
	United Commercial Bank Ltd, Bijoy nagar Br. (Dividend A/C 2020-2021)	4,834,385	4,812,836
	United Commercial Bank Ltd, Bijoy nagar Br. (Dividend A/C 2021-2022)	22,308,191	22,179,045
	United Commercial Bank Ltd, Bijoy nagar Br. (Dividend A/C 2022-2023)	11,375,098	11,642,122
	United Commercial Bank Ltd, Bijoy nagar Br. (Dividend A/C 2023-2024)	9,226,911	
	Sub Total	47,780,404	38,673,605
	Grand Total	54,012,743	41,033,595
	<i>The bank balances have been confirmed and reconciled with respective bank statements.</i>		
	<i>Cash in hand has been verified at the close of the year.</i>		
20.A	Consolidated Cash & Cash Equivalents: Tk.217,530,250		
	Baraka Power Limited	54,012,743	41,033,595
	Baraka Fashions Limited	163,517,507	181,263,101
	Total	217,530,250	222,296,696

Notes	Particulars	As on																																																																																																																																									
		March 31, 2025	June 30, 2024																																																																																																																																								
		Amount (Tk.)	Amount (Tk.)																																																																																																																																								
21.00	Share Capital: Tk. 2,354,656,610																																																																																																																																										
	Authorized:																																																																																																																																										
	300,000,000 Ordinary Shares of Tk. 10 each and 100,000,000 Preference Shares of Tk. 10 each	4,000,000,000	4,000,000,000																																																																																																																																								
	Issued, Subscribed and Paid-up:																																																																																																																																										
	235,465,661 Ordinary Shares of Tk. 10 each	2,354,656,610	2,354,656,610																																																																																																																																								
21.A	Consolidated Share Capital: Tk. 2,354,656,610																																																																																																																																										
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	235,465,661 Ordinary Shares of Tk. 10 each	2,354,656,610	2,354,656,610																																																																																																																																								
	Shareholding Position is as follows:																																																																																																																																										
	<table><tr><th rowspan="2">Sl. No.</th><th rowspan="2">Name of Shareholders</th><th colspan="2">Percentage of Shareholdings</th><th colspan="2">Amount in Taka</th></tr><tr><th>31-03-2025</th><th>30-06-2024</th><th>31-03-2025</th><th>30-06-2024</th></tr><tr><td>01</td><td>FAISAL AHMED CHOWDHURY</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>02</td><td>MD. AHSANUL KABIR</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>03</td><td>NANU KAZI MOHAMMED MIAH</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>04</td><td>ROBIN CHOUDHURY</td><td>7.35%</td><td>7.35%</td><td>173,155,630</td><td>173,155,630</td></tr><tr><td>05</td><td>ABDUL BARI</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>06</td><td>BARAKA APPARELS LIMITED</td><td>2.61%</td><td>2.61%</td><td>61,425,490</td><td>61,425,490</td></tr><tr><td>07</td><td>FAHIM AHMED CHOWDHURY</td><td>0.50%</td><td>0.50%</td><td>11,775,510</td><td>11,775,510</td></tr><tr><td>08</td><td>NRB VENTURES (PVT.) LIMITED</td><td>8.00%</td><td>8.00%</td><td>188,372,530</td><td>188,372,530</td></tr><tr><td>09</td><td>AFZAL RASHID CHOUDHURY</td><td>0.28%</td><td>0.28%</td><td>6,700,070</td><td>6,700,070</td></tr><tr><td>10</td><td>FUSION HOLDINGS (PVT.) LIMITED</td><td>6.98%</td><td>6.98%</td><td>164,379,920</td><td>164,379,920</td></tr><tr><td>11</td><td>MD SHIRAJUL ISLAM</td><td>0.01%</td><td>0.01%</td><td>335,660</td><td>335,660</td></tr><tr><td>12</td><td>KARNAPHULI HARBOUR LIMITED</td><td>2.22%</td><td>2.22%</td><td>52,234,930</td><td>52,234,930</td></tr><tr><td>13</td><td>BARAKA SHIKALBAHA POWER LTD</td><td>2.04%</td><td>2.04%</td><td>48,000,000</td><td>48,000,000</td></tr><tr><td>14</td><td>DR. MD ZAKIR HOSSAIN</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>15</td><td>KHALED MAHMOOD</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>16</td><td>A.B.M FOZLE HUDA</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>17</td><td>SHAHUD AHMED</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>18</td><td>MD ALI NOOR</td><td>0.00%</td><td>0.00%</td><td>-</td><td>-</td></tr><tr><td>19</td><td>DHIMAN KUMAR CHOWDHURY</td><td>0.01%</td><td>0.01%</td><td>200,000</td><td>200,000</td></tr><tr><td>20</td><td>OTHER SHAREHOLDERS</td><td>69.99%</td><td>69.99%</td><td>1,648,076,870</td><td>1,648,076,870</td></tr><tr><td></td><td>Total</td><td>100.00%</td><td>100.00%</td><td>2,354,656,610</td><td>2,354,656,610</td></tr></table>	Sl. No.	Name of Shareholders	Percentage of Shareholdings		Amount in Taka		31-03-2025	30-06-2024	31-03-2025	30-06-2024	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%	-	-	19	DHIMAN KUMAR CHOWDHURY	0.01%	0.01%	200,000	200,000	20	OTHER SHAREHOLDERS	69.99%	69.99%	1,648,076,870	1,648,076,870		Total	100.00%	100.00%	2,354,656,610	2,354,656,610		
Sl. No.	Name of Shareholders			Percentage of Shareholdings		Amount in Taka																																																																																																																																					
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01	FAISAL AHMED CHOWDHURY	0.00%	0.00%	-	-																																																																																																																																						
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20	OTHER SHAREHOLDERS	69.99%	69.99%	1,648,076,870	1,648,076,870																																																																																																																																						
	Total	100.00%	100.00%	2,354,656,610	2,354,656,610																																																																																																																																						
22.00	Share Premium: Tk. 970,000,000																																																																																																																																										
	Share Premium	1,000,000,000	1,000,000,000																																																																																																																																								
	Less: Tax deducted at Source (TDS)	30,000,000	30,000,000																																																																																																																																								
	Total	970,000,000	970,000,000																																																																																																																																								
	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: Tk. 970,000,000																																																																																																																																										
	Baraka Power Limited	970,000,000	970,000,000																																																																																																																																								
	Baraka Fashions Limited	-	-																																																																																																																																								
	Total	970,000,000	970,000,000																																																																																																																																								
23.00	Fair Value Gain/Loss Reserve: Tk. 2,518																																																																																																																																										
	Opening Balance	(499,508)	50,197																																																																																																																																								
	Add: Addition during the period	502,026	(549,705)																																																																																																																																								
		2,518	(499,508)																																																																																																																																								

Notes	Particulars	As on	As on
		March 31, 2025	June 30, 2024
23.A Consolidated Fair Value Gain/Loss Reserve: Tk. 2,518			
	Baraka Power Limited	2,518	(499,508)
	Baraka Fashions Limited	-	-
		2,518	(499,508)
	Less : Non-Controlling Interest	-	-
		2,518	(499,508)
24.00 Retained Earnings: Tk. 1,147,754,017			
	Opening Balance	1,222,808,858	1,083,810,930
	Add: Net profit during the period	7,358,140	256,730,759
	Prior years' Adjustment	-	-
		1,230,166,998	1,340,541,689
	Less: Cash Dividend	(82,412,981)	(117,732,831)
	Less: Stock Dividend	-	-
	Total	1,147,754,017	1,222,808,858
24.A Consolidated Retained Earnings: Tk. 1,987,405,401			
	Opening Balance	2,000,734,932	1,853,665,550
	Add: Net profit during the period	69,083,450	264,802,213
		2,069,818,382	2,118,467,763
	Less: Cash Dividend	(82,412,981)	(117,732,831)
	Less: Stock Dividend	-	-
	Total	1,987,405,401	2,000,734,932
	Less: intra-group adjustment	-	-
	Closing balance	1,987,405,401	2,000,734,932
25.00 Non Controlling Interest: Tk. -146,676,016			
	Opening Balance	(123,310,838)	(151,279,361)
	Addition Through issue of Share	-	-
	Addition during the period	(23,365,178)	27,968,523
		(146,676,016)	(123,310,838)
	Less: Disposal of Non Controlling Interest	-	-
	Less: Cash Dividend @ 10%	-	-
	Total	(146,676,016)	(123,310,838)
25.01 Disposal of Non Controlling Interest: Tk. 0			
	Baraka Patenga Power Limited	-	-
	Karnaphuli Power Limited	-	-
	Total	-	-
26.00 Term Loan : Tk. 0			
	Non-Current Maturity: Tk.0		
	Trust Bank Ltd.	-	-
	Bank Asia Limited	-	-
	Sub Total	-	-
	Current Maturity: Tk. 0		
	Trust Bank Ltd.	-	274,616,778
	Bank Asia Limited	-	18,377,269
	Interest Payable	-	10,494,052
	Sub Total	-	303,488,099
	Grand-Total	-	303,488,099

Notes	Particulars	As on	As on		
		March 31, 2025	June 30, 2024		
26.A	Consolidated Term Loan (Non-Current): Tk. 145,513,769				
	Baraka Power Limited	-	-		
	Baraka Fashions Limited	145,513,769	166,089,282		
	Total	145,513,769	166,089,282		
26.B	Consolidated Term Loan (Current): Tk. 29,913,920				
	Baraka Power Limited	-	303,488,099		
	Baraka Fashions Limited	29,913,920	37,488,644		
	Total	29,913,920	340,976,743		
27.00	Lease Liability: Tk. 0				
	Non-Current Maturity				
	Rental Agreement-Office Space	-	-		
	Sub-Total	-	-		
	Current Maturity				
	Rental Agreement-Office Space	-	-		
	Sub-Total	-	-		
	Grand-Total	-	-		
Interest Rate		9.00% p.a.			
Tenor		3 years			
Repayment Amount		Tk. 93,115 only for office space per month;			
Purpose		To use the facility			
Obligation under rental agreement has been recognized as lease liability in the Statement of Financial Position, from the date of inception of the rental agreement, at amount equal at the inception of the rental agreement to the present value of future rental payment.					
The present value of future rental payment obligation payable after the date of statement of financial position is as follows :					
Particulars		31-03-2025		30-06-2024	
		Future Minimum Lease Payment	Interest	Present Value of Minimum Lease Payment	Present Value of Minimum Lease Payment
Not Later than one year		-	-	-	-
Later than one year but not later than five years			-	-	-
Later than five years		-	-	-	-
Total Obligation under Finance Lease		-	-	-	-
27.A	Consolidated Finance Lease Liability (Non-Current): Tk. 0				
	Baraka Power Limited	-	-	-	-
	Baraka Fashions Limited	-	-	-	-
	Total	-	-	-	-
27.B	Consolidated Finance Lease Liability (Current): Tk. 0				
	Baraka Power Limited	-	-	-	-
	Baraka Fashions Limited	-	-	-	-
	Total	-	-	-	-
28.00	Provision for Gratuity: Tk. 7,843,771				
	Opening Balance	7,843,771	13,175,826		
	Add: Provision made during the period	-	7,843,771		
		7,843,771	21,019,597		
	Less: Transferred to Gratuity Fund		13,175,826		
	Less: Payment made during the period	-	-		
	Closing Balance	7,843,771	7,843,771		
28.A	Consolidated Provision for Gratuity: Tk. 7,843,771				
	Baraka Power Limited	7,843,771	7,843,771		
	Baraka Fashions Limited	-	-		
	Total	7,843,771	7,843,771		

Notes	Particulars	As on	As on
		March 31, 2025	June 30, 2024
29.00 Consolidated Deferred Tax Liability: Tk. 2,664,944			
	Baraka Power Limited	-	-
	Baraka Fashions Limited	2,664,944	3,598,555
	Total	2,664,944	3,598,555
30.00 Other Financial Facilities: Tk. 238,668,253			
	Working Capital Liability	238,668,253	123,721,769
	Total	238,668,253	123,721,769
30.A Consolidated Other Financial Facility: Tk. 407,358,183			
	Baraka Power Limited	238,668,253	123,721,769
	Baraka Fashions Limited	168,689,930	193,313,278
		407,358,183	317,035,047
	Less: intra-group Adjustment	-	-
	Total	407,358,183	317,035,047
31.00 Provision for Income Tax: Tk. 368,432,765			
	Opening Balance	325,422,617	176,277,031
	Add: Addition during the period	43,010,148	149,145,586
		368,432,765	325,422,617
	Less: Adjustment during the period	-	-
	Add: Over provision in prior year	-	-
	Closing Balance	368,432,765	325,422,617
31.A Consolidated Provision for Income Tax: Tk. 408,407,209			
	Baraka Power Limited	368,432,765	325,422,617
	Baraka Fashions Limited	39,974,444	29,316,366
		408,407,209	354,738,983
	Less: intra-group Adjustment	-	-
	Total	408,407,209	354,738,983
32.00 Liabilities for Expenses: Tk. 4,339,697			
	Audit Fees	-	287,500
	Salary & Allowances	3,537,797	7,476,072
	Directors Remuneration	801,900	1,125,900
	Total	4,339,697	8,889,472
32.A Consolidated Liabilities for Expenses: Tk. 16,371,916			
	Baraka Power Limited	4,339,697	8,889,472
	Baraka Fashions Limited	12,032,219	22,767,814
	Total	16,371,916	31,657,286
33.00 Current Account with Related Parties: Tk. 0			
	Baraka Shikalbaha Power Limited	-	244,919,120
	Total	-	244,919,120
33.A Consolidated Current Account with Related Parties: Tk. 0			
	Baraka Power Limited	-	244,919,120
	Baraka Fashions Limited	605,280,328	521,101,577
		605,280,328	766,020,697
	Less: intra-group Adjustment	605,280,328	521,101,577
	Total	-	244,919,120

<u>Notes</u>	<u>Particulars</u>	<u>As on</u> <u>March 31, 2025</u>	<u>As on</u> <u>June 30, 2024</u>
34.00	Accounts Payable: Tk. 957,980,602		
	Jalalabad Gas T & D Co. Limited	957,467,385	1,093,246,899
	Ranks Petroleum	-	8,026,239
	Active Energy Engineering Ltd	-	50,000
	Shafiqur Rahman & Co.	14,551	-
	Surgineer Power Technologies	-	73,100
	Maas Erectors Ltd	307,600	307,600
	Gateway Online Access Ltd	10,500	-
	Gateway Communication and Technology	19,887	-
	Reverie Power & Automation Engineering Ltd	-	48,702
	G4S Secure Solutions Bangladesh (Pvt.) Ltd	-	37,950
	TDS & VDS Payable	160,679	-
	Zicom Equipment Bangladesh PTE Ltd	-	-
	Syl-Vally CNG	-	-
	Total	957,980,602	1,101,790,490
	Aging of Accounts Payable		
	0-30 days	160,679	43,568,655
	30-180 days	957,512,323	35,403,068
	over 180 days	307,600	-
	Total	957,980,602	78,971,723
34.A	Consolidated Accounts Payables: Tk. 978,458,437		
	Baraka Power Limited	957,980,602	1,101,790,490
	Baraka Fashions Limited	20,477,835	34,391,210
		978,458,437	1,136,181,700
	Less: intra-group Adjustment	-	-
	Total	978,458,437	1,136,181,700
35.00	Unclaimed Dividend and IPO Subscription Account: Tk. 47,776,993		
	Dividend for 2019-2020	-	-
	Dividend for 2020-2021	3,851,848	3,856,186
	Dividend for 2021-2022	21,859,999	21,865,503
	Dividend for 2022-2023	11,261,638	11,557,709
	Dividend for 2023-2024	9,227,486	-
	Other payable (net off interest)	1,576,022	1,390,796
	Total	47,776,993	38,670,194
	Baraka Power Limited maintain separate bank account for dividend & IPO subscription and accordingly executed disbursement/refund in due course from the designated bank account.		
	In compliance with Bangladesh Securities and Exchange Commission directive no. BSEC/CMRRCD/2021-386/03 dated 14 January 2021, unclaimed dividend/IPO subscription fund is presented as liability in separate line item and also presented bank balance under cash at bank.		
35.A	Consolidated Unclaimed Dividend Account: Tk. 47,776,993		
	Baraka Power Limited	47,776,993	38,670,194
	Baraka Fashions Limited	-	-
	Total	47,776,993	38,670,194
36.00	Other Payables: Tk. 328,292		
	Other payable for IPO proceeds	48,000	48,000
	Other payable for Dividend Suspense A/C	280,292	280,292
	Total	328,292	328,292
	<i>Other payable for IPO proceeds consists of subscription money of 04 applicants of IPO proceeds.</i>		
36.A	Consolidated other Payables: Tk. 328,292		
	Baraka Power Limited	328,292	328,292
	Baraka Fashions Limited	-	-
		328,292	328,292
	Less intra-group Adjustment	-	-
	Total	328,292	328,292

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
37.00	Revenue: Tk. 399,158,289				
	Capacity Proceeds	148,393,121	342,374,050	-	115,112,529
	Variable Operational & Maintenance Proceeds	28,858,462	125,689,003	-	31,832,204
	Energy Proceeds	221,906,706	962,985,615	-	243,795,218
	Total	399,158,289	1,431,048,668	-	390,739,951
	<i>Reason for changes: Plant has been shut down upon expiry of its current Power Purchase Agreement with BPDB on 23rd October' 2024. Hence, the Company has applied for further 05 years renewal which is under consideration of competent authority.</i>				
37.A	Consolidated Revenue: Tk. 1,285,832,696				
	Baraka Power Limited	399,158,289	1,431,048,668	-	390,739,951
	Baraka Fashions Limited	886,674,407	816,192,832	506,584,627	436,131,736
	Total	1,285,832,696	2,247,241,500	506,584,627	826,871,687
38.00	Cost of Revenue : Tk. 358,877,447				
	Gas Consumption*	197,625,387	871,394,934	-	215,604,507
	Lubricants and Chemical Consumption**	2,088,590	17,727,579	-	4,892,090
	Spare Parts Consumption	35,315,605	50,204,951	-	9,274,974
	Plant Salaries & Allowances***	36,842,084	47,242,062	9,682,731	17,287,674
	Depreciation on Plant & Machinery	83,362,006	88,196,444	27,581,760	29,310,155
	Repair & Maintenances on Plant & Machinery	1,824,670	1,506,710	195,250	836,550
	Insurance Premium	1,819,105	4,644,910	-	1,518,703
	Total	358,877,447	1,080,917,590	37,459,741	278,724,653
	* 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.				
38.A	Consolidated Cost of Revenue: Tk. 1,184,873,523				
	Baraka Power Limited	358,877,447	1,080,917,590	37,459,741	278,724,653
	Baraka Fashions Limited	825,996,076	750,675,794	496,188,090	392,088,403
		1,184,873,523	1,831,593,384	533,647,831	670,813,056
	Less: intra-group adjustment	-	-	-	-
	Total	1,184,873,523	1,831,593,384	533,647,831	670,813,056
39.00	General & Administrative Expenses: Tk. 35,316,249				
	Salary & Allowances (Note-39.01)	7,951,675	7,741,220	2,956,558	2,971,962
	Director's Remuneration	8,022,240	11,051,835	2,670,570	4,296,435
	Advertisement & Publicity	187,534	393,626	69,787	54,922
	AGM & EGM Expenses	1,066,140	391,783	1,054,542	169,689
	Annual Fees	1,759,169	2,117,516	1,545,114	1,675,972
	Annual Sports & Cultural program		75,253	-	75,253
	Business Development Expenses	286,846	879,867	81,348	79,583
	Communication Expenses	1,019,632	809,447	369,881	266,216
	Education & Training	5,000		5,000	-
	Entertainment & Others	607,893	939,571	337,206	177,027
	Gardening & Beautification Expenses	51,075	69,748	10,000	3,140
	General Repair & Maintenances	636,522	601,928	142,809	117,644
	Gift & Greetings	40,000	10,000	10,000	-
	Insurance Premium	242,846	236,723	-	-
	Legal Fees and Professional Consultancy	132,750	142,575	40,750	36,450
	Medical Expenses		6,500	-	-
	Meeting Attendance Fees	594,000	737,000	473,000	275,000
	Newspaper, Books & Periodicals	37,526	46,113	22,458	6,787
	Office Rent, Rates & Taxes	822,255	-	361,581	-
	Photocopy & Stationeries	183,786	404,171	70,885	62,570
	Printing	22,063	435,000	-	435,000
	Rest House Keeping Expenses	699,891	683,541	227,847	227,847
	Staff Fooding & Lodging	192,095	165,083	125,750	62,291
	Travelling & Conveyance	618,184	749,985	359,105	162,428
	Uniform	77,340	368,296	-	-
	Utility Expenses	561,983	600,825	141,730	36,496
	Vehicle Running Expenses	2,533,240	2,661,444	1,024,598	1,176,155
	Amortization Expenses	973,519	2,244,666	-	739,252
	Depreciation Expenses on Right of Use Assets	-	732,042	-	244,014
	Depreciation Expenses	5,991,045	8,379,057	1,405,545	2,789,049
	Total	35,316,249	43,674,815	13,506,064	16,141,182
39.01	Total Salary & Allowances under general & administrative expenses allocated with associate companies (i.e. BPPL, KPL & BSPL) on hourly basis.				

Notes Particulars

39.A Consolidated General & Administrative Expenses: Tk. 64,633,584

Baraka Power Limited	35,316,249	43,674,815	13,306,064	16,141,182
Baraka Fashions Limited	29,317,335	27,147,885	11,160,786	10,779,057
Total	64,633,584	70,822,700	24,466,850	26,920,239

40.00 Other Income: Tk. 104,982,109

Capital Gain/(Loss) on Marketable Securities	(442,097)	410,506	(126,757)	421,602
Dividend Income on Preference Share	-	1,980,000	-	-
Dividend Income on Investment in Associates	-	-	-	-
- Baraka Patenga Power Ltd. (Taxed Income)	10,120,950	25,302,375	-	-
- Baraka Shikalbaha Power Ltd. (BSPL)	6,080,000	-	-	-
- Karnaphuli Power Ltd. (KPL)	22,800,000	57,000,000	-	-
Dividend Income on Capital Market	-	90,700	-	90,700
BO A/C Charges	(175,598)	(461)	-	(6)
Foreign Exchange Gain /(Loss)	(3,857,865)	(2,799,400)	-	(1,925,817)
Bank Interest	5	137,534	-	-
Interest Income earned on Loan to Related Parties	70,456,714	28,398,377	30,817,064	10,255,746
Total	104,982,109	110,519,631	30,690,307	8,842,225

40.A Consolidated Other Income: Tk. 36,904,981

Baraka Power Limited	104,982,109	110,519,631	30,690,307	8,842,225
Baraka Fashions Limited	16,987,573	12,109,730	6,214,865	11,963,186
	121,969,682	122,629,361	36,905,172	20,805,411
Less: intra-group adjustment	85,064,701	110,700,752	17,065,958	10,255,746
Total	36,904,981	11,928,609	19,839,214	10,549,665

41.00 Financial Expenses: Tk. 59,578,414

Term Finance Expenses	10,426,588	44,742,507	-	14,069,621
Lease Finance Expenses	-	48,480	-	10,239
Other Financial Expenses	46,980,914	35,858,540	13,964,499	14,266,350
Bank Charge & Commission	128,042	149,021	3,348	69,134
Bank Guarantee Expenses	2,042,870	1,144,661	1,560,155	-
Total	59,578,414	81,943,209	15,528,002	28,415,344

41.A Consolidated Financial Expenses: Tk. 99,590,240

Baraka Power Limited	59,578,414	81,943,209	15,528,002	28,415,344
Baraka Fashions Limited	86,075,577	49,648,559	30,260,602	17,803,485
	145,653,991	131,591,768	45,788,604	46,218,829
Less: intra-group Adjustment	46,063,751	28,398,377	17,065,958	10,255,746
Total	99,590,240	103,193,391	28,722,646	35,963,083

42.00 Consolidated Deferred Tax: Tk. -933,611

Baraka Power Limited	-	-	-	-
Baraka Fashions Limited	(933,611)	47,603	58,628	298,463
Total	(933,611)	47,603	58,628	298,463

Notes Particulars

	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
	01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
43.00 Income Tax Expenses: Tk. 43,010,148				
Income tax expenses on Revenue	23,949,497	85,862,920	-	23,444,397
Income tax expenses on Dividend Income	5,776,000	11,814,140	-	18,140
Income tax expenses on Financial & Other Income	13,284,651	408,156	6,163,413	-
Over Provision in Prior Year	-	-	-	-
Total	43,010,148	98,085,216	6,163,413	23,462,537

Calculation of Current Tax is stated in Annexure - 01.

43.A Consolidated Income Tax Expenses: Tk. 53,668,226				
Baraka Power Limited	43,010,148	98,085,216	6,163,413	23,462,537
Baraka Fashions Limited	10,658,078	8,057,031	4,751,643	4,232,992
	53,668,226	106,142,247	10,915,056	27,695,529
Less: intra-group Adjustment	-	-	-	-
Total	53,668,226	106,142,247	10,915,056	27,695,529

44.00 Earnings Per Share (EPS) : Tk. 0.03				
Profit Attributable to Ordinary Shareholders	7,358,140	236,947,469	(41,966,913)	52,838,460
Weighted Average Number of Ordinary Shares Outstanding during the period (Note 44.01)	235,465,661	235,465,661	235,465,661	235,465,661
Basic Earnings Per Share (EPS)	0.03	1.01	(0.18)	0.22

Reason for changes: Basic EPS has decreased due to decrease of revenue as a result of expiration of Power Purchase Agreement with BPDB on 23rd October' 2024.

44.A Consolidated Earnings Per Share (EPS): Tk. 0.29				
Profit Attributable to Ordinary Shareholders	69,083,450	280,506,415	60,228,637	109,750,217
Weighted Average Number of Ordinary Shares Outstanding during the period (Note 44.01)	235,465,661	235,465,661	235,465,661	235,465,661
Total	0.29	1.19	0.26	0.47

Reason for changes: Consolidated EPS has decreased due to decrease of revenue as a result of expiration of Power Purchase Agreement with BPDB on 23rd October' 2024.

44.01 Weighted Average Number of Ordinary Shares Outstanding:

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

Date of Allotment	Ordinary Share	Weighted No. of days	Calculation	Weighted No. of Share
01-07-2024	235,465,661			235,465,661
Addition during the period	-			-
as on March 31, 2025	235,465,661			235,465,661

44.02 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.

45.00 Net Assets Value (NAV) Per Share: Tk. 18.99

	As on March 31, 2025	As on June 30, 2024
Share Capital	2,354,656,610	2,354,656,610
Share Premium	970,000,000	970,000,000
Fair Value Reserve	2,518	(499,508)
Retained Earnings	1,147,754,017	1,222,808,858
Total Shareholders' Equity	(A) 4,472,413,145	4,546,965,960
Total Number of Ordinary Shares	(B) 235,465,661	235,465,661
Net Assets Value (NAV) Per Share	(C=A/B) 18.99	19.31

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

Notes Particulars

45.A Consolidated Net Assets Value (NAV) Per Share: Tk. 22.56

	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
	01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
Share Capital	2,354,656,610	2,354,656,610		
Share Premium	970,000,000	970,000,000		
Fair Value Reserve	2,243	(516,225)		
Retained Earnings	1,987,405,401	2,000,734,932		
Total Shareholders' Equity	(A) 5,312,064,254	5,324,875,317		
Total Number of Ordinary Shares	(B) 235,465,661	235,465,661		
Consolidated Net Assets Value (NAV) Per Share	(C=A/B) 22.56	22.61		

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

46.00 Cash Flows from Operating Activities (Indirect Method)

	3rd Quarter Ended (09 months)		3rd. Quarter Ended (03 months)	
	01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
	Amount (Tk.)	Amount (Tk.)		
Net Profit After Tax	7,358,140	236,947,469	(41,766,913)	52,838,460
Deprecation as Non Cash Expenses	89,353,051	96,575,501	28,987,305	32,099,204
Deprecation on Right of Use Assets as Non Cash Expenses	-	732,042	-	244,014
Amortization as Non Cash Expense	973,519	2,244,666	-	739,252
Non Cash Financial Expenses	-	-	(2,208,069)	-
Non Cash Other Income	(70,456,714)	(25,598,977)	(30,817,064)	(8,329,929)
Other Income generated from Investing Activity	(38,383,255)	(84,783,120)	126,757	(512,296)
(Increase)/Decrease of Accounts Receivable	1,310,646,607	(474,260,737)	460,341,843	(237,962,951)
(Increase)/Decrease of Other Receivable (Note: 46.01)	(298,187)	(247,205)	(288,187)	(239,205)
(Increase)/Decrease of Inventories	25,307,441	(27,758,005)	(64,402)	(55,466,011)
(Increase)/Decrease of Advances, Deposits and Prepayment for Operational Activities (Note :46.02)	(85,084,614)	(100,766,222)	(35,510,564)	4,477,960
Increase/(Decrease) of Accrued Interest	(10,494,052)	(2,913,191)	-	(14,292,847)
Purchase of Inventory through Other Financing Facility	(73,703,687)	58,242,859	-	17,614,142
Increase/(Decrease) of Accounts Payable	(143,809,888)	376,558,131	(419,000)	207,529,951
Increase/(Decrease) of Liabilities for Expenses	(4,549,775)	7,788,904	(3,721,713)	6,081,446
Increase/(Decrease) of Provision for Income Tax	43,010,148	98,085,216	6,163,413	23,462,537
Increase/(Decrease) of Lease Liability (47.03)	-	(767,531)	-	(282,598)
Increase/(Decrease) of Other Payable (Note: 46.04)	-	-	-	-
Increase/(Decrease) of Provision for Gratuity	-	-	-	-
Increase/(Decrease) of Payable for WPPF	-	-	-	-
Prior Year Adjustment of Income Tax	-	-	-	-
Net Cash Flows From Operation Activities	1,049,868,734	160,079,800	380,823,406	28,001,129
	-	(0)	-	(0)

46.01 (Increase)/Decrease of Other Receivable for Operational Activities

(Increase)/Decrease of Other Receivable	(298,187)	(247,205)	38,712,763	82,063,170
(Increase)/Decrease of Other Receivable from Non operating Activities	-	-	39,000,950	82,302,375
	(298,187)	(247,205)	(288,187)	(239,205)

46.02 (Increase)/Decrease of Advance Deposit and Pre-payment for Operational Activities

(Increase)/Decrease of Advance Deposit and Prepayment	(84,784,614)	(100,766,222)	(35,510,564)	4,477,960
(Increase)/Decrease of Deposit for Investment in Associates	-	-	-	-
(Increase)/Decrease of Deposit for Investment in Subsidiary	-	-	-	-
(Increase)/Decrease for PPE	300,000	-	-	-
	(85,084,614)	(100,766,222)	(35,510,564)	4,477,960

Notes	Particulars	3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
46.03	Increase/(Decrease) of Lease Liability				
	Increase/(Decrease) of Lease Liability	-	(767,531)	-	(282,598)
	(Increase)/Decrease of Lease Liability from Non operating Activities	-	-	-	-
		<u>-</u>	<u>(767,531)</u>	<u>-</u>	<u>(282,598)</u>
46.04	(Increase)/Decrease of Other payable for Operational Activities				
	(Increase)/Decrease of Other Payable	-	12,259,847	(82,412,981)	(105,472,984)
	(Increase)/Decrease of Other Payable from Non operating Activities	-	12,259,847	(82,412,981)	(105,472,984)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
46.A	Consolidated Cash Flows from Operating Activities (Indirect Method)				
	Net Profit After Tax	45,702,474	276,942,003	45,653,816	120,967,553
	Deprecation as Non Cash Expenses	95,884,592	100,886,707	31,189,860	32,099,204
	Deprecation on Right of Use Assets as Non Cash Expenses	-	1,074,647	-	358,216
	Amortization as Non Cash Expense	973,519	2,244,666	-	739,252
	Non Cash Financial Expenses	-	28,398,377	(2,208,069)	10,255,746
	Loss/(Gain) from Associate Company	(125,061,561)	(129,571,219)	(117,165,261)	(45,236,571)
	Other Income from Investing Activities	702,900	(2,518,199)	168,857	(512,296)
	Non Cash Other Income	(24,392,963)	(25,598,977)	(13,751,106)	(8,329,929)
	(Increase)/Decrease of Accounts Receivable	1,317,114,148	(603,082,877)	378,220,334	(367,920,939)
	(Increase)/Decrease of Other Receivable (Note: 47.A.01)	(298,187)	(247,205)	(288,187)	(239,205)
	(Increase)/Decrease of Inventories	19,022,880	(44,874,340)	268,882,241	(35,297,306)
	Purchase of Inventory through Other Financing Facility	(73,703,687)	58,242,859	-	17,614,142
	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities (Note: 47.A.02)	(96,093,658)	(111,931,486)	(40,442,064)	(1,024,499)
	Increase/(Decrease) of Provision for Gratuity	-	-	-	-
	Increase/(Decrease) of Deferred Tax	(933,611)	47,603	58,628	298,463
	Increase/(Decrease) of Accrued Interest	(10,494,052)	(2,913,191)	-	(14,292,847)
	Increase/(Decrease) of Accounts Payable (Note: 47.A.03)	(157,723,263)	475,347,688	(10,501,319)	246,401,521
	Increase/(Decrease) of Liabilities for Expenses for Operational Activities	(15,285,370)	29,681,166	(29,404,404)	10,531,394
	Increase/(Decrease) of Provision for Income Tax	53,668,226	106,142,247	10,915,056	27,695,529
	Increase/(Decrease) of Payable for WPPF	-	-	-	-
	Increase/(Decrease) of Lease Liability (Note: 47.A.04)	-	(1,026,991)	-	(370,956)
	Increase/(Decrease) of Other Payable (Note: 47.A.05)	-	-	-	-
	Prior Year Adjustment	-	-	-	-
	Net Cash Flows From Operation Activities	<u>1,029,082,387</u>	<u>157,243,478</u>	<u>521,328,382</u>	<u>(6,263,528)</u>
		-	-	-	-
47.A.01	(Increase)/Decrease of Other Receivable				
	(Increase)/Decrease of Other Receivable	(298,187)	(247,205)	38,712,763	82,063,170
	(Increase)/Decrease of Other Receivable for Related Parties	-	-	39,000,950	82,302,375
		<u>(298,187)</u>	<u>(247,205)</u>	<u>(288,187)</u>	<u>(239,205)</u>
47.A.02	(Increase)/Decrease of Advance Deposit and Prepayment for Operational Activities				
	(Increase)/Decrease of Advance Deposit and Prepayment	(95,257,658)	(112,030,945)	(40,442,064)	(865,658)
	(Increase)/Decrease of Deposit for Investment in Associates	-	-	-	-
	(Increase)/Decrease for PPE	836,000	(99,459)	-	158,841
		<u>(96,093,658)</u>	<u>(111,931,486)</u>	<u>(40,442,064)</u>	<u>(1,024,499)</u>
47.A.03	(Increase)/Decrease of Accounts Payable for Operational Activities				
	(Increase)/Decrease of Accounts Payable	(157,723,263)	475,347,688	(10,501,319)	246,401,521
	(Increase)/Decrease for PPE	-	-	-	-
		<u>(157,723,263)</u>	<u>475,347,688</u>	<u>(10,501,319)</u>	<u>246,401,521</u>
47.A.04	Increase/(Decrease) of Lease Liability				
	Increase/(Decrease) of Lease Liability	-	(1,026,991)	-	(370,956)
	(Increase)/Decrease of Lease Liability from Non operating Activities	-	-	-	-
		<u>-</u>	<u>(1,026,991)</u>	<u>-</u>	<u>(370,956)</u>

Notes **Particulars**

		3rd Quarter Ended (09 months)		3rd Quarter Ended (03 months)	
		01 July, 2024 to 31 March, 2025	01 July, 2023 to 31 March, 2024	01 January, 2025 to 31 March, 2025	01 January, 2024 to 31 March, 2024
		Amount (Tk.)	Amount (Tk.)	Amount (Tk.)	Amount (Tk.)
47.A.05	(Increase)/Decrease of Other Payable				
	(Increase)/Decrease of Other Payable	-	12,259,847	(82,412,981)	(105,472,984)
	(Increase)/Decrease of Other Payable from Non Operating Activity.	-	12,259,847	(82,412,981)	(105,472,984)
	Non Cash Adjustment	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
47.00	Net Operating Cash Flows Per Share (NOCFPS): Tk. 4.46				
	Cash Generated from Operating Activities	(A) 1,049,868,734	160,079,800	380,823,406	28,001,129
	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) <u>4.46</u>	<u>0.68</u>	<u>1.62</u>	<u>0.12</u>

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

47.A Consolidated Net Operating Cash Flows Per Share (NOCFPS): Tk. 4.37

	Cash Generated from Operating Activities	(A) 1,029,082,387	157,243,478	521,328,382	(6,263,528)
	Total Number of Ordinary Shares	(B) 235,465,661	235,465,661	235,465,661	235,465,661
	Consolidated Net Operating Cash Flows Per Share (NOCFPS)	(C=A/B) <u>4.37</u>	<u>0.67</u>	<u>2.21</u>	<u>(0.03)</u>

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

48.00 General Disclosures:

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

a.

49.00 Events after Reporting Period:

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

Calculation of Current Tax for the 3rd Quarter ended March 31, 2025:

Annexure-01

Calculation of Minimum Taxes:

Particulars	Amount (Tk.)	Tax @ .6%	TDS	Regular Rate	Minimum Tax
Revenue	399,158,289	2,394,950		23,949,497	23,949,497
Dividend Income from Preference Share	-		-	-	-
Dividend Income from KPL	22,800,000		-	4,560,000	4,560,000
Dividend Income from BSPL	6,080,000			1,216,000	1,216,000
Dividend Income from BPPL (Taxed Dividend)	10,120,950		-		-
Dividend Income from capital market	-		-	-	-
Bank Interest	5	-	-	1	1
Other Income	66,423,251	398,540	-	13,284,650	13,284,650
a. Total					43,010,148

b. Add: Capital Gain on Marketable Securities	(442,097)	10%	-
c. Under/ Over Provision for Previous Year			-
Current Tax Expense (a+b+c)			43,010,148