

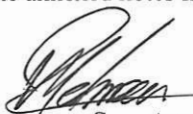
**Consolidated and Separate  
Financial Statements (Un-audited)  
Doreen Power Generations and Systems Limited**

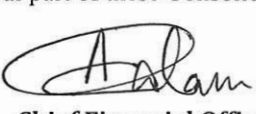
**As at and for the 1st Quarter ended 30 September 2022**

**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Financial Position (Un-audited)**  
As at 30 September 2022

	Notes	30.09.2022 Taka	30.06.2022 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>15,501,001,964</b>	<b>15,724,159,815</b>
Property, plant and equipment	4(a)	15,453,723,332	15,675,344,730
Right of Use (ROU) Assets	5(a)	36,474,414	38,322,483
Investments	6(a)	10,804,218	10,492,602
<b>Current Assets</b>		<b>15,350,344,153</b>	<b>12,952,898,014</b>
Inventories	7(a)	1,548,150,111	1,586,932,236
Trade and other receivables	8(a)	11,282,344,964	9,341,151,032
Advance, deposit and prepayments	9(a)	143,367,685	166,330,714
Current A/c (Receivable) with subsidiaries and sister concerns	10(a)	2,215,450,845	1,804,919,160
Cash and bank balance	11(a)	161,030,547	53,564,872
<b>TOTAL ASSETS</b>		<b>30,851,346,117</b>	<b>28,677,057,830</b>
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>		<b>8,955,690,015</b>	<b>8,595,143,671</b>
Share capital	12	1,617,133,050	1,617,133,050
Share premium	13	361,849,889	361,849,889
Retained earnings	14(a)	6,387,762,429	6,019,889,192
Revaluation surplus	15	588,944,647	596,271,541
Non- controlling interest	16	48,960,341	47,575,330
<b>Total Equity</b>		<b>9,004,650,356</b>	<b>8,642,719,002</b>
<b>LIABILITIES</b>		<b>7,220,320,216</b>	<b>7,556,895,975</b>
<b>Non-Current Liabilities</b>		<b>7,220,320,216</b>	<b>7,556,895,975</b>
Long term loan net off current maturity	17(a)	7,125,382,847	7,498,440,782
Lease liability	18(a)	32,357,199	33,769,999
Deferred revenue	19(a)	61,501,300	23,606,324
Deferred tax liability	20	1,078,870	1,078,870
<b>Current Liabilities</b>		<b>14,626,375,545</b>	<b>12,477,442,853</b>
Trade payables	21(a)	249,244,584	208,238,421
Current portion of long term loan	22(a)	1,277,213,427	1,279,108,147
Current portion of lease liability	23(a)	9,550,000	9,550,000
Current A/c (Payable) with subsidiaries and sister concerns	24(a)	1,111,634,595	-
Short term loan	25(a)	11,503,571,235	10,348,301,041
Interest Payable	26	202,736,424	281,725,179
Dividend payable	27	1,377,802	1,658,027
Liabilities for expenses and others	28(a)	268,532,868	346,403,529
Provision for income tax	29(a)	2,514,611	2,458,509
<b>TOTAL LIABILITIES</b>		<b>21,846,695,760</b>	<b>20,034,338,828</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>30,851,346,117</b>	<b>28,677,057,830</b>
<b>Consolidated Net Assets Value (CNAV) per share</b>	30(a)	<b>55.38</b>	<b>53.15</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

  
Company Secretary

  
Chief Financial Officer

  
Director

Dhaka  
14 November 2022

  
Managing Director


  
Chairman

**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the 1st Quarter ended 30 September 2022**

	Notes	01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
Revenue	31(a)	5,599,460,890	2,359,360,314
Less: Cost of sales	32(a)	4,649,552,945	1,831,561,360
<b>Gross profit</b>		<b>949,907,945</b>	<b>527,798,953</b>
Less: General and administrative expenses	33(a)	125,452,488	49,529,983
<b>Gross operating profit for the year</b>		<b>824,455,458</b>	<b>478,268,970</b>
Less: Financial expense	34(a)	462,743,034	69,982,701
<b>Net operating profit for the year</b>		<b>361,712,423</b>	<b>408,286,270</b>
Add: Non-operating income	35(a)	275,033	4,075,071
<b>Net profit before income tax</b>		<b>361,987,457</b>	<b>412,361,340</b>
Less: Income tax expense	36(a)	56,102	748,102
<b>Net profit after income tax</b>		<b>361,931,355</b>	<b>411,613,238</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>361,931,355</b>	<b>411,613,238</b>
<b>Attributable to:</b>			
Shareholders of the Company		360,546,344	408,878,970
Non controlling interest		1,385,011	2,734,268
		<b>361,931,355</b>	<b>411,613,238</b>
<b>Consolidated Earning Per Share (CEPS)/Restated CEPS</b>	37(a)	<b>2.23</b>	<b>2.53</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka  
14 November 2022

  
**Managing Director**

  
**Chairman**

**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Changes in Equity (Un-audited)**  
**For the 1st Quarter ended 30 September 2022**

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total Equity
Balance as at 01 July 2022	1,617,133,050	361,849,889	596,271,540	6,019,889,192	8,595,143,671	47,575,330	8,642,719,001
Net profit for the period	-	-	-	360,546,344	360,546,344	1,385,011	361,931,355
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(7,326,893)	7,326,893	-	-	-
<b>Balance as at 30 September 2022</b>	<b>1,617,133,050</b>	<b>361,849,889</b>	<b>588,944,647</b>	<b>6,387,762,430</b>	<b>8,955,690,015</b>	<b>48,960,341</b>	<b>9,004,650,356</b>
Balance as at 01 July 2021	1,443,868,800	361,849,889	625,579,114	4,558,580,163	6,989,877,966	37,704,382	7,027,582,348
Net profit for the period	-	-	-	408,878,970	408,878,970	2,734,268	411,613,238
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(7,326,893)	7,326,893	-	-	-
<b>Balance as at 30 September 2021</b>	<b>1,443,868,800</b>	<b>361,849,889</b>	<b>618,252,221</b>	<b>4,974,786,027</b>	<b>7,398,756,936</b>	<b>40,438,651</b>	<b>7,439,195,587</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

Dhaka

14 November 2022

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman



**Doreen Power Generations and Systems Limited**  
**Consolidated Statement of Cash Flows (Un-audited)**  
**For the 1st Quarter ended 30 September 2022**



	01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
<b>A. Cash flows from operating activities</b>		
Received from customers	3,696,045,410	1,363,979,117
Payment to suppliers and others	(4,266,401,311)	(1,604,227,787)
Payment for direct expenses and administrative expenses	(197,645,581)	(48,037,759)
<b>Cash generated from operating activities</b>	<b>(768,001,482)</b>	<b>(288,286,429)</b>
Financial expenses paid	(328,313,365)	(51,572,153)
Income tax paid	(194,351)	(740,048)
<b>Net cash flow from operating activities</b>	<b>(1,096,509,198)</b>	<b>(340,598,630)</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(64,801,566)	(193,287,915)
Encashment of/(investment in) FDR	(311,617)	2,523,962
Interest income received	391,556	5,036,031
Received from/(Paid to) subsidiaries and sister concerns	701,102,911	(179,853,998)
Received from sale of non-current asset	-	2,529,838
<b>Net cash used in investing activities</b>	<b>636,381,285</b>	<b>(363,052,081)</b>
<b>C. Cash flows from financing activities</b>		
Received from/(Repayment of) short term loan	1,155,270,194	76,384,424
Received from/(Repayment of) long term loan	(374,952,655)	(254,760,432)
Dividend paid	(280,225)	(509,078)
<b>Net cash used in financing activities</b>	<b>780,037,314</b>	<b>(178,885,086)</b>
<b>D. Net increase/(decrease) in cash and bank balance (A+B+C)</b>	<b>319,909,400</b>	<b>(882,535,797)</b>
E. Unrealized foreign exchange gain/(loss)	(212,443,725)	-
F. Cash and bank balances at beginning of the period	53,564,872	999,570,068
<b>G. Cash and bank balances at the end of the period</b>	<b>161,030,547</b>	<b>117,034,271</b>
<b>Consolidated Net Operating Cash Flow Per Share (CNOCFPS) [Note: 38(a)]</b>	<b>(6.78)</b>	<b>(2.11)</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

  
**Company Secretary**

Dhaka  
14 November 2022

  
**Chief Financial Officer**  
  
**Managing Director**

  
**Director**  
  
**Chairman**


# Doreen Power Generations and Systems Limited

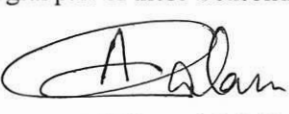
## Statement of Financial Position (Un-audited)

As at 30 September 2022

	Notes	30.09.2022 Taka	30.06.2022 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>6,020,647,576</b>	<b>6,055,750,297</b>
Property, plant and equipment	4	2,097,715,572	2,132,838,028
Right of Use (ROU) Assets	5	3,794,469	4,086,351
Investments	6	3,919,137,535	3,918,825,918
<b>Current Assets</b>		<b>1,352,383,680</b>	<b>1,251,202,425</b>
Inventories	7	80,455,650	109,027,671
Trade and other receivables	8	537,635,182	471,913,060
Advance, deposit and prepayments	9	33,505,244	57,838,462
Current A/c (Receivable) with subsidiaries and sister concerns	10	692,248,077	603,578,430
Cash and bank balances	11	8,539,526	8,844,803
<b>TOTAL ASSETS</b>		<b>7,373,031,255</b>	<b>7,306,952,722</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>3,887,123,184</b>	<b>3,854,713,095</b>
Share capital	12	1,617,133,050	1,617,133,050
Share premium	13	361,849,889	361,849,889
Retained earnings	14	1,319,195,598	1,279,458,616
Revaluation surplus	15	588,944,647	596,271,540
<b>Non-Current Liabilities</b>		<b>80,748,999</b>	<b>174,774,162</b>
Long term loan net of current maturity	17	59,711,804	151,757,839
Lease liability	18	2,643,966	2,919,526
Deferred revenue	19	17,314,360	19,017,927
Deferred tax liability	20	1,078,870	1,078,870
<b>Current Liabilities</b>		<b>3,405,159,072</b>	<b>3,277,465,465</b>
Trade payable	21	202,530,157	179,804,555
Current portion of long term loan	22	331,534,614	317,472,384
Current portion of lease liability	23	1,500,000	1,500,000
Current A/c (Payable) with subsidiaries and sister concerns	24	2,790,668,644	2,677,296,666
Short term loan	25	56,160,228	81,109,900
Dividend payable	27	1,377,802	1,658,027
Liabilities for expenses and others	28	20,574,230	17,862,623
Provision for income tax	29	813,397	761,311
<b>TOTAL LIABILITIES</b>		<b>3,485,908,071</b>	<b>3,452,239,627</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>7,373,031,255</b>	<b>7,306,952,722</b>
<b>Net Assets Value (NAV) per share</b>	30	<b>24.04</b>	<b>23.84</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

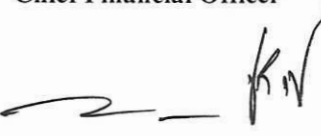
  
Company Secretary

  
Chief Financial Officer

  
Director

Dhaka

14 November 2022


  
Managing Director

  
Chairman

**Doreen Power Generations and Systems Limited**  
**Statement of Profit or Loss and Other Comprehensive Income (Un-audited)**  
**For the 1st Quarter ended 30 September 2022**

	Notes	01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
Revenue	31	345,931,502	344,127,891
Less: Cost of sales	32	260,204,875	245,825,475
<b>Gross profit</b>		<b>85,726,626</b>	<b>98,302,415</b>
Less: General and administrative expenses	33	11,299,410	15,299,508
<b>Gross operating profit for the year</b>		<b>74,427,216</b>	<b>83,002,907</b>
Less: Financial expense	34	42,225,475	44,294,067
<b>Net operating profit for the year</b>		<b>32,201,741</b>	<b>38,708,840</b>
Add: Non-operating income	35	260,434	1,827,067
<b>Profit before income tax</b>		<b>32,462,176</b>	<b>40,535,907</b>
Less: Income tax expense	36	52,087	55,416
<b>Net profit after income tax</b>		<b>32,410,089</b>	<b>40,480,491</b>
Other comprehensive income		-	-
<b>Total comprehensive income</b>		<b>32,410,089</b>	<b>40,480,491</b>
<b>Earning Per Share (EPS)/Restated EPS</b>	37	<b>0.20</b>	<b>0.25</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka  
14 November 2022

  
**Managing Director**

  
**Chairman**



# Doreen Power Generations and Systems Limited

## Statement of Changes in Equity (Un-audited)

For the 1st Quarter ended 30 September 2022

(Amount in Taka)

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2022	1,617,133,050	361,849,889	596,271,541	1,279,458,616	3,854,713,095
Net profit for the period				32,410,089	32,410,089
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(7,326,893)	7,326,893	-
<b>Balance as at 30 September 2022</b>	<b>1,617,133,050</b>	<b>361,849,889</b>	<b>588,944,647</b>	<b>1,319,195,598</b>	<b>3,887,123,184</b>
Balance as at 01 July 2021	1,443,868,800	361,849,889	625,579,114	1,335,488,100	3,766,785,902
Net profit for the period				40,480,491	40,480,491
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(7,326,893)	7,326,893	-
<b>Balance as at 30 September 2021</b>	<b>1,443,868,800</b>	<b>361,849,889</b>	<b>618,252,220</b>	<b>1,383,295,484</b>	<b>3,807,266,393</b>

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

Dhaka

14 November 2022

Company Secretary

Chief Financial Officer

Director

Managing Director

Chairman



# Doreen Power Generations and Systems Limited

## Statement of Cash Flows (Un-audited)


For the 1st Quarter ended 30 September 2022

	01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
<b>A. Cash flows from operating activities</b>		
Received from customers	278,397,010	324,109,961
Payment to suppliers and others	(129,265,112)	(220,489,965)
Payment for general and administrative expenses	(8,531,697)	(13,837,496)
<b>Cash generated from operating activities</b>	<b>140,600,202</b>	<b>89,782,500</b>
Financial expenses paid	(41,582,830)	(44,171,406)
Income tax paid	(192,119)	(41,831)
<b>Net cash flow from operating activities</b>	<b>98,825,252</b>	<b>45,569,264</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(20,133,573)	(24,374,733)
Interest received	369,236	418,307
Received from sale of non-current asset	-	2,529,838
Received from/(paid to) subsidiaries and sister concerns	24,702,331	34,790,499
Investment in FDRs	(311,617)	(373,476)
Investment in Chandpur Power Generations Ltd.	-	(46,500,000)
<b>Net cash used in investing activities</b>	<b>4,626,378</b>	<b>(33,509,565)</b>
<b>C. Cash flows from financing activities</b>		
Received from/(repayment of) short term loan	(24,949,672)	65,790,947
Repayment of long term loan	(77,983,804)	(82,521,815)
Dividend paid	(280,225)	(509,078)
<b>Net cash used in financing activities</b>	<b>(103,213,701)</b>	<b>(17,239,946)</b>
<b>D. Net decrease in cash and bank balances (A+B+C)</b>	<b>237,928</b>	<b>(5,180,247)</b>
E. Unrealized foreign exchange gain/ (loss)	(543,205)	-
F. Cash and bank balances at beginning of the period	8,844,803	7,430,126
<b>G. Cash and bank balances at the end of the period</b>	<b>8,539,526</b>	<b>2,249,878</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>0.61</b>	<b>0.28</b>

(Note: 39)

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.

  
Company Secretary

  
Chief Financial Officer

  
Director

Dhaka  
14 November 2022

  
Managing Director

  
Chairman

**Doreen Power Generations and Systems Limited**  
**Notes to the Consolidated & Separate Financial Statements**  
**As at and for the year ended 30 September 2022**

**1. Reporting entity**

Doreen Power Generations and Systems Limited ("the Company") was incorporated on 20 August 2007 as a private Company limited by shares and converted into a public limited Company on 29 October 2011. The Company has been listed with Dhaka Stock Exchange (DSE) and Chottagram Stock Exchanges (CSE) since 30 March 2016. The Company has three 22 MW Gas Fired Power Plant at Feni, Tangail and Narsingdi on Build Own and Operate (BOO) basis for a term of 15 years". These plants are supplying electricity to Bangladesh Power Development Board (BPDB) and Bangladesh Rural Electrification Board (BREB) as per PPA signed with these two government bodies. Besides these, the Company holds almost 100% shares of three subsidiary companies of total 225 MW HFO based power plants.

The registered office of the Company is situated at Walsow Tower, 21 Kazi Nazrul Islam Avenue, Dhaka-1000 and the operational Headquarter is located at House # 192/A, Road # 01, Mohakhali DOHS, Dhaka - 1206.

Dhaka Northern Power Generations Limited (DNPGL), Dhaka Southern Power Generations Limited (DSPGL) and Chandpur Power Generations Limited (CPGL) are almost 100% owned three subsidiaries of the Company which are in operation.

The principal activity of the Company is to set up power plants for generation and supply of electricity.

**2. Basis of preparation of the financial statements**

The financial statements have been prepared in accordance with International Accounting Standards (IAS) 34: Interim Financial Reporting and relevant guidelines issued by the Bangladesh Securities and Exchange Commission and should be read in conjunction with the consolidated and separate financial statements as at and for the year ended 30 June 2022, the year for which the last full financial statements were prepared.

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), The Companies Act 1994, The Securities and Exchange Rules 1987, The Securities and Exchange Ordinance 1969 and other applicable laws and regulations.

These financial statements have been prepared under the historical cost convention except for some classes of property, plant and equipment which are measured at revalued amount assuming that the contract with the Government will be renewed after expiry of the tenure of existing contract.

These financial statements are presented in Bangladesh Taka (BDT), which is also the functional currency of the Company. The amounts in these financial statements have been rounded off to the nearest integer. Because of these rounding off, in some instances the totals may not match the sum of individual balances.

**3. Significant accounting policies**

The same accounting policies and methods of computation have been followed in these condensed interim financial statements as were applied in the preparation of the financial statements as at and for the year ended 30 June 2022.

		30.09.2022 Taka	30.06.2022 Taka
<b>4 Property, plant and equipment</b>			
<b>A. Cost/revaluation</b>			
Opening Balance		3,708,878,754	3,667,928,375
Add: Addition during the year		20,133,573	44,573,058
		3,729,012,327	3,712,501,433
Less: Disposal during the year		-	3,622,679
		<b>3,729,012,327</b>	<b>3,708,878,754</b>
<b>(B) Accumulated depreciation</b>			
Opening Balance		1,576,040,726	1,370,340,134
Add: Charged during the year		55,256,029	208,650,592
		1,631,296,755	1,578,990,725
Less: Adjustment for disposal		-	2,949,999
		<b>1,631,296,755</b>	<b>1,576,040,726</b>
<b>(C) Written down value (A-B)</b>		<b>2,097,715,572</b>	<b>2,132,838,028</b>
(Schedule of property, plant and equipment is given in Annexure - A)			
<b>4(a) Consolidated Property, plant and equipment</b>			
Doreen Power Generations and Systems Limited	(Note: 4)	2,097,715,572	2,132,838,028
Dhaka Northern Power Generations Limited		3,394,267,490	3,434,363,337
Dhaka Southern Power Generations Limited		3,109,308,259	3,156,918,188
Chandpur Power Generations Limited		6,852,432,011	6,951,225,177
		<b>15,453,723,332</b>	<b>15,675,344,730</b>
<b>5 Right of Use (ROU) Assets</b>			
<b>(A) Valuation</b>			
Opening Balance		7,588,936	7,588,936
Add: Addition during the year		-	-
		<b>7,588,936</b>	<b>7,588,936</b>
<b>(B) Accumulated depreciation</b>			
Opening Balance		3,502,585	2,335,057
Add: Charged during the year		291,882	1,167,528
		<b>3,794,467</b>	<b>3,502,585</b>
<b>(C) Written down value (A-B)</b>		<b>3,794,469</b>	<b>4,086,351</b>
<b>5(a) Right of Use (ROU) Assets</b>			
Doreen Power Generations and Systems Limited		3,794,469	4,086,351
Dhaka Southern Power Generations Limited		32,679,945	34,236,132
		<b>36,474,414</b>	<b>38,322,483</b>
<b>6 Investments</b>			
Investment in Rupali Engineers and Traders Ltd.		26,000	26,000
Investment in Subsidiaries	(Note: 6.1)	3,908,950,000	3,908,950,000
Investment in FDR		10,161,535	9,849,918
		<b>3,919,137,535</b>	<b>3,918,825,918</b>
<b>6.1 Investments in subsidiaries</b>			
Dhaka Northern Power Generations Limited		977,100,000	977,100,000
Dhaka Southern Power Generations Limited		684,100,000	684,100,000
Chandpur Power Generations Limited		2,247,750,000	2,247,750,000
		<b>3,908,950,000</b>	<b>3,908,950,000</b>
<b>6(a) Consolidated investments</b>			
Doreen Power Generations and Systems Limited	(Note: 6)	3,919,137,535	3,918,825,918
Dhaka Northern Power Generations Limited		-	-
Dhaka Southern Power Generations Limited		616,684	616,684
Chandpur Power Generations Limited		-	-
		<b>3,919,754,218</b>	<b>3,919,442,602</b>
Less: Investment in subsidiaries	(Note: 6.1)	3,908,950,000	3,908,950,000
		<b>10,804,218</b>	<b>10,492,602</b>



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## 7 Inventories

Spare parts	77,968,555	97,587,029
Lube oil	2,487,095	11,440,642
	<b>80,455,650</b>	<b>109,027,671</b>

Movement of Inventory items is given below:

Inventory	Balance as at 01 July 2022	Purchase during the period	Consumption during the period	Balance as at 30 Sep 2022
Spare parts	97,587,029	10,464,446	30,082,920	77,968,555
Lube Oil	11,440,642	-	8,953,547	2,487,095
	<b>109,027,671</b>	<b>10,464,446</b>	<b>39,036,467</b>	<b>80,455,650</b>

## 7(a) Consolidated inventories

Doreen Power Generations and Systems Limited	(Note: 8)	80,455,650	109,027,671
Dhaka Northern Power Generations Limited		521,923,106	489,109,040
Dhaka Southern Power Generations Limited		353,567,010	583,467,256
Chandpur Power Generations Limited		592,204,345	405,328,270
		<b>1,548,150,111</b>	<b>1,586,932,236</b>

## 8 Trade and other receivables

Bangladesh Power Development Board (BPDB)	452,334,007	392,085,847
Bangladesh Rural Electrification Board (BREB)	85,187,896	79,605,132
Interest income receivables	113,279	222,081
	<b>537,635,182</b>	<b>471,913,060</b>

## 8(a) Consolidated trade and other receivables

Doreen Power Generations and Systems Limited	(Note: 9)	537,635,182	471,913,060
Dhaka Northern Power Generations Limited		2,961,445,567	2,503,045,934
Dhaka Southern Power Generations Limited		2,889,287,433	2,571,952,244
Chandpur Power Generations Limited		4,893,976,782	3,794,239,794
		<b>11,282,344,964</b>	<b>9,341,151,032</b>

## 9 Advance, deposits and prepayments of the Company

Advance	(Note: 9.1)	13,535,619	36,824,909
Deposits	(Note: 9.2)	16,355,924	16,355,924
Prepayments	(Note: 9.3)	3,613,701	4,657,629
		<b>33,505,244</b>	<b>57,838,462</b>

### 9.1 Advance

Advances to staff and others	2,477,413	3,026,184
Advance income tax	1,758,385	1,566,266
Advance against LC for spare parts	9,299,821	31,973,803
LC margin for spare parts	-	258,656
	<b>13,535,619</b>	<b>36,824,909</b>

### 9.2 Deposits

Falcon Securities Limited	133,733	133,733
Margin on bank guarantee	15,722,191	15,722,191
Security deposit to Central Depository Bangladesh Ltd. (CDBL)	500,000	500,000
	<b>16,355,924</b>	<b>16,355,924</b>

### 9.3 Prepayments

BERC license fee	155,100	197,400
Bank guarantee commission	1,329,392	1,508,018
Prepayments for C&F and EIA expenses	170,190	170,190
Advance to other suppliers	776,557	407,830
Insurance premium	1,182,462	2,374,191
	<b>3,613,701</b>	<b>4,657,629</b>



		30.09.2022 Taka	30.06.2022 Taka
<b>9(a) Consolidated advance, deposits and prepayments</b>			
Doreen Power Generations and Systems Limited	(Note: 9)	33,505,244	57,838,462
Dhaka Northern Power Generations Limited		15,725,265	19,203,647
Dhaka Southern Power Generations Limited		16,758,961	17,546,660
Chandpur Power Generations Limited		77,378,215	71,741,944
		<b>143,367,685</b>	<b>166,330,714</b>
<b>10 Current A/c (Receivable) with subsidiaries and sister concerns</b>			
Chandpur Power Generations Limited		692,248,077	263,588,296
Doreen Power House and Technologies Ltd.		-	339,990,134
		<b>692,248,077</b>	<b>603,578,430</b>
<b>10(a) Consolidated current A/C with subsidiaries and sister concerns</b>			
Doreen Power Generations and Systems Limited	(Note: 10)	692,248,077	603,578,430
Dhaka Northern Power Generations Limited		1,648,669,068	1,922,285,869
Chandpur Power Generations Ltd.		520,111,239	577,400,270
Dhaka Southern Power Generations Limited		1,033,456,510	1,378,951,258
		3,894,484,894	4,482,215,826
Less: Inter-Company balances		1,679,034,049	2,677,296,666
		<b>2,215,450,845</b>	<b>1,804,919,160</b>
<b>11 Cash and bank balance</b>			
Cash in hand		135,476	296,701
Cash at bank		8,404,050	8,548,102
		<b>8,539,526</b>	<b>8,844,803</b>
<b>11(a) Consolidated cash and bank balance</b>			
Doreen Power Generations and Systems Limited	(Note: 11)	8,539,526	8,844,803
Dhaka Northern Power Generations Limited		4,985,375	13,226,901
Dhaka Southern Power Generations Limited		2,632,105	7,455,499
Chandpur Power Generations Limited		144,873,540	24,037,669
		<b>161,030,547</b>	<b>53,564,872</b>
<b>12 Share capital</b>			
<b>Authorized capital</b>			
200,000,000 ordinary shares of Taka 10 each		<b>2,000,000,000</b>	<b>2,000,000,000</b>
<b>Issued, subscribed and paid up capital</b>			
60,000,000 ordinary shares issued for cash		600,000,000	600,000,000
20,000,000 ordinary shares issued through IPO		200,000,000	200,000,000
16,000,000 ordinary shares issued as Stock dividend for year 2015-16		160,000,000	160,000,000
9,600,000 ordinary shares issued as Stock dividend for year 2016-17		96,000,000	96,000,000
10,560,000 ordinary shares issued as Stock dividend for year 2017-18		105,600,000	105,600,000
15,100,800 ordinary shares issued as Stock dividend for year 2018-19		151,008,000	151,008,000
13,126,080 ordinary shares issued as Stock dividend for year 2019-20		131,260,800	131,260,800
17,326,425 ordinary shares issued as Stock dividend for year 2020-21		173,264,250	173,264,250
		<b>1,617,133,050</b>	<b>1,617,133,050</b>
<b>13 Share premium</b>			
Share Premium 20,000,000 shares issued @ Tk.19 premium in 2015-16		380,000,000	380,000,000
Less: IPO expenses		18,150,111	18,150,111
		<b>361,849,889</b>	<b>361,849,889</b>
<b>14 Retained earnings</b>			
Opening Balance		1,279,458,616	1,335,488,100
Net Profit for the year		32,410,089	150,605,237
Add: Revaluation surplus realized	(Note:15)	7,326,893	29,307,573
Less: Stock dividend declared for the year (12% & 10%)		-	(173,264,250)
Cash dividend declared for the year (13 % & 10%)		-	(62,678,044)
		<b>1,319,195,598</b>	<b>1,279,458,616</b>

		30.09.2022 Taka	30.06.2022 Taka
<b>14(a) Consolidated retained earnings</b>			
Opening Balance		6,019,889,192	4,558,580,163
Adjustment for change in holding percentage of Non-Controlling Interest		-	-
		6,019,889,192	4,558,580,163
Add: Net Profit for the period		360,546,344	1,667,943,749
Revaluation surplus realized	(Note:15)	7,326,893	29,307,573
Less: Stock dividend declared for the year (12% & 10%)		-	(173,264,250)
Cash dividend declared for the year (13 % & 10%)		-	(62,678,044)
		<b>6,387,762,429</b>	<b>6,019,889,192</b>
<b>14.1</b>	Revaluation surplus amounting Tk.7,326,893 has been transferred to retained earnings for the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the assets original cost as per the requirement of IAS-16. " Property, Plant and Equipment"		
<b>15 Revaluation surplus</b>			
Opening Balance		596,271,541	625,579,114
Transfer to retained earnings for depreciation on revalued value of assets		(7,326,893)	(29,307,573)
		<b>588,944,647</b>	<b>596,271,541</b>
<b>16 Non- controlling interest</b>			
Dhaka Southern Power Generations Limited	(Note: 16.1)	26,083,922	25,282,558
Dhaka Northern Power Generations Limited	(Note: 16.2)	20,280,431	19,863,021
Chandpur Power Generations Limited	(Note: 16.3)	2,595,989	2,429,752
		<b>48,960,341</b>	<b>47,575,330</b>
<b>16.1 Dhaka Southern Power Generations Limited</b>			
Paid up capital		793,500,000	793,500,000
Retained earnings		2,256,916,425	2,163,200,621
<b>Total net assets</b>		<b>3,050,416,425</b>	<b>2,956,700,621</b>
Non-controlling interest @ 0.8551%		<b>26,083,922</b>	<b>25,282,558</b>
<b>16.2 Dhaka Northern Power Generations Limited</b>			
Paid up capital		1,130,450,000	1,130,450,000
Retained earnings		2,249,621,789	2,180,053,431
<b>Total net assets</b>		<b>3,380,071,789</b>	<b>3,310,503,431</b>
Non-controlling interest @ 0.60%		<b>20,280,431</b>	<b>19,863,021</b>
<b>16.3 Chandpur Power Generations Limited</b>			
Paid up capital		2,250,000,000	2,250,000,000
Retained earnings		345,988,957	179,751,852
<b>Total net assets</b>		<b>2,595,988,957</b>	<b>2,429,751,852</b>
Non-controlling interest @ 0.10%		<b>2,595,989</b>	<b>2,429,752</b>
<b>17 Long term loan net off current maturity</b>			
MTB TL A/C # 00341113000135		366,485,554	439,472,770
MTB TL A/C # 00340178000210		24,760,864	29,757,452
Loan from IPDC		-	-
		391,246,418	469,230,222
Less: Current portion of long term loan	(Note: 22)	331,534,614	317,472,384
		<b>59,711,804</b>	<b>151,757,839</b>
<b>17(a) Consolidated long term loan -net off current maturity</b>			
Doreen Power Generations and Systems Limited	(Note: 17)	59,711,804	151,757,839
Dhaka Northern Power Generations Limited		1,001,423,936	1,052,621,950
Dhaka Southern Power Generations Limited		1,188,370,100	1,229,874,176
Chandpur Power Generations Limited		4,875,877,007	5,064,186,817
		<b>7,125,382,847</b>	<b>7,498,440,782</b>



		30.09.2022 Taka	30.06.2022 Taka
<b>18 Land lease liability net of current maturity</b>			
Opening Lease Liability		4,419,526	5,451,593
Add: Interest charged during the year		99,440	467,934
		4,518,966	5,919,526
Less: Payment made during the year		375,000	1,500,000
Closing Lease Liability		4,143,966	4,419,526
Less: Current portion of lease liability		1,500,000	1,500,000
		<b>2,643,966</b>	<b>2,919,526</b>
<b>18(a) Consolidated lease liability</b>			
Doreen Power Generations and Systems Limited		2,643,966	2,919,526
Dhaka Southern Power Generations Limited		29,713,234	30,850,473
		<b>32,357,199</b>	<b>33,769,999</b>
<b>19 Deferred revenue</b>			
Tangail Plant		5,203,755	5,730,575
Narsingdi Plant		5,815,580	6,368,488
Feni Plant		6,295,025	6,918,865
		<b>17,314,360</b>	<b>19,017,927</b>
<b>19(a) Consolidated deferred revenue</b>			
Doreen Power Generations and Systems Limited		17,314,360	19,017,927
Chandpur Power Generations Limited		44,186,940	4,588,397
		<b>61,501,300</b>	<b>23,606,324</b>
<b>20 Deferred tax liability</b>			
Deferred tax relating to component of other comprehensive income		<b>1,078,870</b>	<b>1,078,870</b>
<b>21 Trade payables of the Company</b>			
Gas bill payable to Titas Gas Transmission Limited		106,757,459	94,843,922
Gas bill payable to Bakhrabad Gas Systems Limited		94,437,918	65,239,233
Lubricant bill payable		1,334,780	19,721,400
		<b>202,530,157</b>	<b>179,804,555</b>
<b>21(a) Consolidated trade payables</b>			
Doreen Power Generations and Systems Limited	(Note: 21)	202,530,157	179,804,555
Dhaka Northern Power Generations Limited		7,289,535	11,824,834
Dhaka Southern Power Generations Limited		5,923,174	6,333,592
Chandpur Power Generations Limited		33,501,718	10,275,440
		<b>249,244,584</b>	<b>208,238,421</b>
<b>22 Current portion of long term loan of the Company</b>			
MTB TL A/C # 00341113000135		309,716,984	296,138,378
MTB TL A/C # 00340178000210		21,817,630	21,334,006
		<b>331,534,614</b>	<b>317,472,384</b>
<b>22(a) Consolidated current portion of long term loan</b>			
Doreen Power Generations and Systems Limited	(Note: 22)	331,534,614	317,472,384
Dhaka Northern Power Generations Limited		322,779,915	342,955,414
Dhaka Southern Power Generations Limited		188,816,720	187,421,158
Chandpur Power Generations Limited		434,082,177	431,259,191
		<b>1,277,213,427</b>	<b>1,279,108,147</b>
<b>23 Current portion of lease liability of the Company</b>			
		<b>1,500,000</b>	<b>1,500,000</b>
<b>23(a) Consolidated current portion of lease liability</b>			
Doreen Power Generations and Systems Limited		1,500,000	1,500,000
Dhaka Southern Power Generations Limited		8,050,000	8,050,000
		<b>9,550,000</b>	<b>9,550,000</b>

	30.09.2022 Taka	30.06.2022 Taka
<b>24 Current A/c (Payable) with subsidiaries and sister concerns</b>		
Dhaka Northern Power Generations Limited	834,613,713	1,600,929,669
Dhaka Southern Power Generations Limited	844,420,336	1,076,366,997
Doreen Power House and Technologies Ltd.	1,111,634,595	-
	<b>2,790,668,644</b>	<b>2,677,296,666</b>
<b>24(a) Consolidated current A/c (Payable) with subsidiaries and sister concerns</b>		
Doreen Power Generations and Systems Limited	2,790,668,644	2,677,296,666
Dhaka Northern Power Generations Limited	-	-
Chandpur Power Generations Ltd.	-	-
Dhaka Southern Power Generations Limited	-	-
	2,790,668,644	2,677,296,666
Less: Inter-Company balances	1,679,034,049	2,677,296,666
	<b>1,111,634,595</b>	<b>-</b>
<b>25 Short term loan of the Company</b>		
Accepted Liabilities against UPAS L/Cs	<b>56,160,228</b>	<b>81,109,900</b>
<b>25(a) Consolidated short term loan</b>		
Doreen Power Generations and Systems Limited	56,160,228	81,109,900
Dhaka Northern Power Generations Limited	3,776,699,908	3,517,334,972
Dhaka Southern Power Generations Limited	2,913,182,545	3,286,316,137
Chandpur Power Generations Limited	4,757,528,554	3,463,540,033
	<b>11,503,571,235</b>	<b>10,348,301,041</b>
<b>26 Consolidated interest payable</b>		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	38,147,638	37,977,166
Dhaka Southern Power Generations Limited	35,010,248	30,703,334
Chandpur Power Generations Limited	129,578,538	213,044,679
	<b>202,736,424</b>	<b>281,725,179</b>
<b>27 Dividend payable</b>		
Payable for 2018	382,131	382,131
Payable for 2019	3,704	257,382
Payable for 2020	367,687	367,572
Payable for 2021	624,280	650,943
	<b>1,377,802</b>	<b>1,658,027</b>
<b>28 Liabilities for expenses and others</b>		
Salary and allowances payable	7,472,054	7,822,844
Land lease rent payable to BREB	-	375,000
Withholding Tax & VAT payable	1,487,421	1,438,315
Service bill payable to Clark Energy & MAN Energy	904,213	475,302
Audit fee payable	575,000	575,000
Internet and Telephone bill payable	82,789	75,407
Payable to Bhai Bhai & Nahan Enterprise	765,000	375,000
Dormitory expense payable	167,800	167,800
Spare parts bill payable to Khaja Ajmeri	5,416,900	2,784,400
C & F bill payable	1,667,309	3,115,000
Coolant bills payable to Aquacare, JTZ & Pacific	262,274	262,274
Payable to Active Energy, Feather Line & others	302,526	92,526
Office rent payable	294,789	-
Payable to Adex Power, Salina Metal & others	1,176,155	303,755
	<b>20,574,230</b>	<b>17,862,623</b>
<b>28(a) Consolidated liabilities for expenses</b>		
Doreen Power Generations and Systems Limited	20,574,230	17,862,623
Dhaka Northern Power Generations Limited	20,434,455	107,848,267
Dhaka Southern Power Generations Limited	18,698,459	14,770,121
Chandpur Power Generations Limited	208,825,724	205,922,518
	<b>268,532,868</b>	<b>346,403,529</b>

(Note: 28)



		30.09.2022 Taka	30.06.2022 Taka
<b>29 Provision for income tax</b>			
Opening balance		761,311	508,976
Provision made during the year	(Note: 36)	52,087	252,335
		813,397	761,311
Less: Settlement during the year		-	-
		<b>813,397</b>	<b>761,311</b>
<b>29(a) Consolidated provision for income tax</b>			
Doreen Power Generations and Systems Limited	(Note: 29)	813,397	761,311
Dhaka Northern Power Generations Limited		168,694	168,694
Dhaka Southern Power Generations Limited		126,004	124,308
Chandpur Power Generations Limited		1,406,516	1,404,197
		<b>2,514,611</b>	<b>2,458,509</b>
<b>30 Net Asset Value (NAV) Per Share</b>			
Net Assets (Total Assets- Liabilities)		3,887,123,184	3,854,713,095
Number of ordinary shares outstanding (Denominator)	(Note: 37.1)	161,713,305	161,713,305
		<b>24.04</b>	<b>23.84</b>
<b>30(a) Consolidated Net Asset Value (CNAV) Per Share</b>			
Net Assets (Total Assets- Liabilities)		8,955,690,015	8,595,143,671
Number of ordinary shares outstanding (Denominator)	(Note: 37.1)	161,713,305	161,713,305
		<b>55.38</b>	<b>53.15</b>

		01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
<b>31 Revenue</b>			
Bangladesh Power Development Board (BPDB)		228,103,726	237,233,504
Bangladesh Rural Electrification Board (BREB)		116,124,208	107,376,739
		344,227,934	344,610,243
Add/Less: Deferred Revenue (Impact of straight-lining by IFRS-16)		1,703,568	(482,352)
		<u>345,931,502</u>	<u>344,127,891</u>
<b>31(a) Consolidated revenue</b>			
Doreen Power Generations and Systems Ltd.	(Note: 31)	345,931,502	344,127,891
Dhaka Northern Power Generations Limited		1,338,346,971	1,007,455,781
Dhaka Southern Power Generations Limited		1,306,859,466	1,007,776,642
Chandpur Power Generations Limited		2,608,322,952	-
		<u>5,599,460,890</u>	<u>2,359,360,314</u>
** Revenue of DNPGL and DSPGL has increased significantly due to significant increase in revenue for fuel payment due to significant increase in HFO price in international market coupled with significant devaluation of BDT against USD. CPGL has started electricity generation from 11 February 2022 after COD.			
<b>32 Cost of sales</b>			
Gas consumption		149,123,146	154,436,032
Direct expenses	(Note: 32.1)	111,081,730	91,389,443
		<u>260,204,875</u>	<u>245,825,475</u>
<b>32.1 Direct Expenses</b>			
Lubricants Expenses		8,953,547	8,507,526
Direct labor charge		16,500	5,850
Spare parts		30,082,920	14,944,449
Salaries and allowances		10,893,520	11,956,320
Operational and maintenance expense		5,452,129	5,247,735
Depreciation of right of use of lease land		291,882	291,882
Dormitory expense		191,310	209,622
Depreciation		55,199,922	50,226,059
		<u>111,081,730</u>	<u>91,389,443</u>
<b>32(a) Consolidated cost of sales</b>			
Doreen Power Generations and Systems Ltd.	(Note: 32)	260,204,875	245,825,475
Dhaka Northern Power Generations Limited		1,126,867,926	779,052,828
Dhaka Southern Power Generations Limited		1,048,182,352	806,683,057
Chandpur Power Generations Limited		2,214,297,791	-
		<u>4,649,552,945</u>	<u>1,831,561,360</u>
** Cost of sales of DNPGL and DSPGL has increased significantly for substantial increase in HFO price in international market compared to last year as well as significant devaluation of BDT against USD.			
<b>33 General and administrative expenses</b>			
Salaries and allowances		5,721,285	6,436,722
Director's remuneration		300,000	360,000
Audit fee		-	34,500
Utility bills		31,257	189,649
Advertisement expense		60,480	169,222
BERC license Fee		42,300	27,600
BIDA approval fee		172,500	
Car fuel expenses		355,688	247,484
Carrying expenses		390,900	27,725
Common stock for official use		14,988	29,009

	01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
Corporate social responsibility	200,000	3,054,500
Fooding expense	988,475	769,613
Gardening expense	6,191	12,249
Group insurance premium	390,923	-
Insurance premium-Plant operation	1,191,729	1,277,720
Internet bill	69,585	95,982
Land rates and taxes	118,985	104,045
Medical expense	1,655	9,465
Mobile and telephone bill	144,369	149,630
Office maintenance	132,007	115,415
Office rent	345,000	345,000
Overtime	68,915	69,720
Postage	14,470	13,280
Repair and maintenance	-	241,814
Software expense	13,500	30,000
Surcharge on gas bill	336,201	1,349,235
Travelling and conveyance allowance	125,320	90,417
Uniform allowance	6,580	-
Depreciation	56,107	49,512
	<b>11,299,410</b>	<b>15,299,508</b>

### 33(a) Consolidated general and administrative expenses

Doreen Power Generations and Systems Ltd.	(Note: 33)	11,299,410	15,299,508
Dhaka Northern Power Generations Limited		10,628,716	10,188,459
Dhaka Southern Power Generations Limited		15,486,881	13,168,014
Chandpur Power Generations Limited		88,037,481	10,874,002
		<b>125,452,488</b>	<b>49,529,983</b>

\*\* General and admin expenses of CPGL has increased significantly as the plant was not in operation in comparative period of last year since it's commercial operation date is 11 February 2022.

### 34 Finance expenses

Bank guarantee commission	180,351	178,624
Bank charge	45,421	114,781
Interest on loan	41,006,555	43,878,001
Foreign exchange gain/ (loss)	893,708	-
Unwinding discount on lease arrangement	99,440	122,661
	<b>42,225,475</b>	<b>44,294,067</b>

### 34(a) Consolidated finance expenses

Doreen Power Generations and Systems Ltd.	(Note: 34)	42,225,475	44,294,067
Dhaka Northern Power Generations Limited		131,281,971	15,980,074
Dhaka Southern Power Generations Limited		149,478,901	8,891,726
Chandpur Power Generations Limited		139,756,688	816,834
		<b>462,743,034</b>	<b>69,982,701</b>

\*\* Finance expense of subsidiary companies has increased significantly due to foreign exchange loss incurred for significant devaluation of BDT against USD and charging additional interest on increased amount of short term loan compared to last year.

### 35 Non-operating income

Gain on sale of an office car	-	99,999
Gain on land acquired by government	-	1,580,773
Interest income from deposit with bank	260,434	146,296
	<b>260,434</b>	<b>1,827,067</b>



		01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
<b>35(a) Consolidated non-operating income</b>			
Doreen Power Generations and Systems Ltd.	(Note: 35)	260,434	1,827,067
Dhaka Northern Power Generations Limited		-	42,322
Dhaka Southern Power Generations Limited		6,167	4,421
Chandpur Power Generations Limited		8,432	2,201,261
		<u>275,033</u>	<u>4,075,071</u>
<b>36 Income tax expense</b>			
Taxable income		260,434	1,827,067
Provision for tax on interest income & gain on car sale @ 20% & 22.50%		52,087	55,416
		<u>52,087</u>	<u>55,416</u>
<b>36(a) Consolidated income tax expense</b>			
Doreen Power Generations and Systems Ltd.	(Note: 36)	52,087	55,416
Dhaka Northern Power Generations Limited		-	30,482
Dhaka Southern Power Generations Limited		1,696	1,826
Chandpur Power Generations Limited		2,319	660,378
		<u>56,102</u>	<u>748,102</u>
<b>37 Earning per share</b>			
Net Profit attributable to the ordinary shareholders (Tk.)		32,410,089	40,480,491
Weighted average number of shares (Nos.)	(Note: 37.1)	161,713,305	161,713,305
Basic Earning per share (EPS)/Restated EPS (Tk.)		<u>0.20</u>	<u>0.25</u>
<b>37.1 Weighted average number of shares outstanding</b>			
No. of shares before bonus share issued in 2021 for IY 2020-21		144,386,880	144,386,880
Bonus shares issued in 2021 for Income Year (IY) 20120-21		17,326,425	17,326,425
Weighted average number of shares outstanding(Restated)		<u>161,713,305</u>	<u>161,713,305</u>
** Weighted average number of shares outstanding has been restated/adjusted (as per Para-64 of IAS-33) by the number of Stock Dividend 17,326,426 issued during 2021 for income year 2020-2021.			
<b>37.2 Diluted earnings per share</b>			
No diluted earnings per share is required to be calculated for the periods presented as the has no dilutive potential ordinary shares.			
<b>37(a) Consolidated earnings per share</b>			
Net Profit attributable to the ordinary shareholders (Tk.)		360,546,344	408,878,970
Weighted average number of shares (Nos.)	(Note: 37.1)	161,713,305	161,713,305
Earning Per Share (EPS)/Restated EPS (Tk.)		<u>2.23</u>	<u>2.53</u>
** EPS has decreased due to significant increase in finance expenses of subsidiary companies for foreign exchange loss incurred due to devaluation of BDT against USD.			
<b>38 Net Operating Cash Flow Per Share (NOCFPS)</b>			
Net operating cash flows		98,825,252	45,569,264
Weighted average number of ordinary shares	(Note: 37.1)	161,713,305	161,713,305
		<u>0.61</u>	<u>0.28</u>
<b>38(a) Consolidated Net Operating Cash Flow Per Share (CNOCFPS)</b>			
Net operating cash flows		(1,096,509,198)	(340,598,630)
Weighted average number of ordinary shares	(Note: 37.1)	161,713,305	161,713,305
		<u>(6.78)</u>	<u>(2.11)</u>
** CNOCF has decreased significantly because of significant increase in receivable from BPDB for delay in payment of revenue bills. [see note # 8(a)].			



01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
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**39 Reconciliation of net profit with cash flow from operating activities**

Net profit after income tax	32,410,089	40,480,491
<b>Adjustment for:</b>		
Depreciation	55,256,029	50,275,571
Depreciation of right of use of lease land	291,882	291,882
Interest income from bank deposits	(369,236)	(418,307)
Gain on sale of non-current asset	-	(1,680,772)
Finance expense-Unwinding discount on lease arrangement	99,440	122,661
Unrealized foreign exchange loss	543,205	-
<b>Changes in:</b>		
Inventories	28,572,021	(15,577,383)
Trade and other receivables	(65,722,122)	(20,228,271)
Advance, deposit and prepayments	24,333,218	(9,133,613)
Deferred revenue	(1,703,568)	482,352
Lease liabilities	(375,000)	(375,000)
Trade payable	22,725,602	(138,266)
Liabilities for expenses and others	2,711,607	1,412,500
Provision for income tax	52,087	55,416
<b>Net cash flow from operating activities</b>	<b>98,825,252</b>	<b>45,569,264</b>

**39(a) Consolidated reconciliation of net profit with cash flow from operating activities**

Net profit after income tax	361,931,355	411,613,238
<b>Adjustment for:</b>		
Depreciation	281,678,782	140,956,150
Depreciation of right of use of lease land	1,848,070	1,848,069
Interest income from bank deposits	(391,336)	(3,036,031)
Gain on sale of non-current asset	-	(1,680,772)
Finance expense-Unwinding discount on lease arrangement	974,700	1,093,757
Unrealized foreign exchange loss	212,443,725	-
<b>Changes in:</b>		
Inventories	38,782,125	106,538,823
Trade and other receivables	(1,941,193,933)	(993,221,817)
Advance, deposit and prepayments	27,707,211	5,938,198
Deferred revenue	37,894,975	482,352
Lease liabilities	(2,387,500)	(375,000)
Trade payable	41,006,162	(4,073,677)
Interest payable	(78,988,756)	(6,968,416)
Liabilities for expenses and others	(77,870,661)	1,691,312
Provision for income tax	56,102	595,183
<b>Net cash flow from operating activities</b>	<b>(1,096,509,198)</b>	<b>(340,598,630)</b>

#### 40 Related party transactions

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

##### a) Transactions with key management personnel

###### Loans to directors

During the period/year, no loan was given to the directors of the Company.

###### Key management personnel compensation

01 Jul 2022 to 30 Sep 2022 Taka	01 Jul 2021 to 30 Sep 2021 Taka
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Key management personnel compensation comprised the following:

###### Remuneration (Short-term benefit)

300,000	360,000
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Key management personnel includes the Company's directors. Compensation includes salaries and other non-cash benefits.

##### b) Other related party transactions of the Company:

Name of Parties	Relationship	Nature of transaction	Net transaction during the period	Outstanding as on 30.09.2022	Outstanding as on 30.06.2022
Doreen Power House & Technologies Ltd.	Sister Concern	Temporary Loan	(1,451,624,729)	(1,111,634,595)	339,990,134
Dhaka Northern Power Generations Limited	Subsidiary Company	Temporary Loan	766,315,956	(834,613,713)	(1,600,929,669)
Dhaka Southern Power Generations Limited	Subsidiary Company	Temporary Loan	231,946,661	(844,420,336)	(1,076,366,997)
Chandpur Power Generations Limited	Subsidiary Company	Temporary Loan	428,659,781	692,248,077	263,588,296
		Investment	-	2,247,750,000	2,247,750,000
Total			(24,702,331)	149,329,433	174,031,764

\* Positive figure indicates debit balance(receivable) and negative figure indicates credit balance(payables) of current A/c.

**Dgreen Power Generators and Systems Limited**  
**Schedule of Property, Plant and equipment**  
As at 30 September 2022

Categories of assets		Cost			Depreciation				Written Down Value as at 30 Sep 2022	
		Balance as at 01 July 2022	Addition during the year	Disposal/ adjustment	Balance as at 30 Sep 2022	Rate (%)	Balance as on 01 July 2022	Addition during the year		Disposal/ adjustment
a. Freehold Assets										
Land & land development		83,928,307	-	-	83,928,307	-	-	-	-	83,928,307
Building and premises		145,465,124	-	-	145,465,124	5%	72,622,519	1,818,314	-	74,440,833
Office decoration & renovation		194,387	-	-	194,387	20%	77,755	9,719	-	87,474
Power plant		1,778,189,065	-	-	1,778,189,065	3.33%	563,496,824	14,803,424	-	578,300,248
Machine overhauling		786,497,135	20,133,573	-	806,630,708	20%	622,973,838	31,251,291	-	654,225,129
Furniture and fixture		206,001	-	-	206,001	20%	74,180	10,300	-	84,480
Office and electrical equipment		721,754	-	-	721,754	20%	469,048	36,088	-	505,136
Office car/vehicle		12,463,583	-	-	12,463,583	20%	12,463,573	-	-	12,463,573
Sub Total		2,807,665,356	20,133,573	-	2,827,798,929		1,272,177,738	47,929,136	-	1,320,106,874
b. Revalued Assets										
Land and land development		35,962,317	-	-	35,962,317	-	-	-	-	35,962,317
Building and premises		29,623,482	-	-	29,623,482	5%	14,811,741	370,294	-	15,182,034
Power plant		835,627,599	-	-	835,627,599	3.33%	289,051,247	6,956,600	-	296,007,847
Sub Total		901,213,398	-	-	901,213,398		303,862,988	7,326,893	-	311,189,881
Grand Total as of 30 Sep 2022		3,708,878,754	20,133,573	-	3,729,012,327		1,575,040,726	55,256,029	-	1,631,296,755
Grand Total as of 30 June 2022										
Grand Total as of 30 June 2022		3,667,928,375	44,573,358	3,622,679	3,708,878,754	-	1,379,340,134	208,650,592	2,949,999	1,576,040,726
										2,132,838,028

a) Depreciation of Building & premises, Power plant and Machine overhauling have been charged as direct expenses

b) Other depreciation has been charged as administrative expenses