

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

**As at and for the 3rd Quarter ended 31 March 2025**

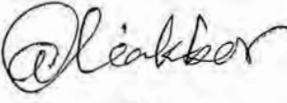
**Doreen Power Generations and Systems Limited and its subsidiaries**  
**Consolidated Statement of Financial Position (Un-Audited)**  
As at 31 March 2025

	Notes	31.03.2025 Taka	30.06.2024 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	4(a)	12,178,862,912	12,929,517,814
Right of Use (ROU) Assets	5(a)	17,993,719	23,537,927
Investments	6(a)	28,236,225	714,898
		<b>11,814,347,938</b>	<b>11,797,684,069</b>
<b>Current Assets</b>			
Inventories	7(a)	2,675,954,442	2,668,165,744
Trade and other receivables	8(a)	5,031,414,860	5,689,161,525
Advance, deposit and prepayments	9(a)	130,469,267	80,475,734
Current A/c (Receivable) with subsidiaries and sister concerns	10(a)	3,796,854,423	3,318,927,118
Cash and bank balance	11(a)	179,654,946	40,953,948
		<b>24,039,440,794</b>	<b>24,751,454,708</b>
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>EQUITY</b>			
Share capital	12	1,811,189,010	1,811,189,010
Share premium	13	361,849,889	361,849,889
Retained earnings	14(a)	7,183,121,626	6,691,941,222
Revaluation surplus	15	112,723,917	112,723,917
Non- controlling interest	16	61,049,041	57,459,563
		<b>9,529,933,482</b>	<b>9,035,163,602</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
Long term loan net off current maturity	17(a)	5,195,900,167	5,641,646,169
Lease liability	18(a)	12,839,805	18,580,064
Deferred revenue	19(a)	179,477,130	179,477,130
Deferred tax liability	20	30,633,981	30,633,981
Assets retirement obligation	21	2,500,000	2,500,000
		<b>5,421,351,082</b>	<b>5,872,837,344</b>
<b>Current Liabilities</b>			
Trade payables	22(a)	714,160,377	733,088,887
Current portion of long term loan	23(a)	976,129,623	942,911,511
Current portion of lease liability	24(a)	10,318,604	10,757,500
Current A/C (Payable) with subsidiaries and sister concerns	25(a)	-	-
Short term loan	26(a)	6,867,659,638	7,685,913,224
Interest payable	27	251,491,874	247,422,295
Unclaimed dividend	28	1,956,916	1,586,145
Liabilities for expenses and others	29(a)	262,090,078	220,904,671
Provision for income tax	30(a)	4,349,122	869,531
		<b>14,509,507,312</b>	<b>15,716,291,106</b>
		<b>24,039,440,794</b>	<b>24,751,454,708</b>
<b>TOTAL LIABILITIES</b>			
<b>TOTAL EQUITY AND LIABILITIES</b>			
Consolidated Net Assets Value (CNAV) per share	31(a)	<b>52.28</b>	<b>49.57</b>

The annexed notes from 1 to 41 form an integral part of these Consolidated Financial Statements.

  
Company Secretary

  
Chief Financial Officer

  
Director

Dhaka,  
23 March 2025

  
Managing Director

  
Chairman

**Doreen Power Generations and Systems Limited and its subsidiaries**  
**Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)**


For the 3rd Quarter ended 31 March 2025

Notes	01 Jul 2024 to 31 Mar 2025		01 Jul 2023 to 31 Mar 2024		01 Jan 2025 to 31 Mar 2025		01 Jan 2024 to 31 Mar 2024	
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka
Revenue								
Less: Cost of sales	10,673,289,866	8,561,928,958	8,561,928,958	2,816,401,269	2,816,401,269	1,529,743,175	1,529,743,175	
<b>Gross profit</b>	<b>2,529,546,056</b>	<b>2,202,778,249</b>	<b>2,202,778,249</b>	<b>771,484,654</b>	<b>771,484,654</b>	<b>501,741,424</b>	<b>501,741,424</b>	
Less: General and administrative expenses	160,462,885	202,619,132	202,619,132	56,262,730	56,262,730	71,633,921	71,633,921	
<b>Gross operating profit for the period</b>	<b>2,369,083,171</b>	<b>2,000,159,117</b>	<b>2,000,159,117</b>	<b>715,221,924</b>	<b>715,221,924</b>	<b>430,107,504</b>	<b>430,107,504</b>	
Less: Financial expense	1,803,078,610	1,591,782,718	1,591,782,718	529,022,711	529,022,711	538,463,918	538,463,918	
<b>Net operating profit for the period</b>	<b>566,004,561</b>	<b>408,376,399</b>	<b>408,376,399</b>	<b>186,199,213</b>	<b>186,199,213</b>	<b>(108,356,415)</b>	<b>(108,356,415)</b>	
Add: Non-operating income	12,912,707	667,620	667,620	7,050,955	7,050,955	96,415	96,415	
Less: Loss on sale of non-current assets	17,634,502	-	-	-	-	-	-	
<b>Net profit before income tax</b>	<b>561,282,766</b>	<b>409,044,018</b>	<b>409,044,018</b>	<b>193,250,168</b>	<b>193,250,168</b>	<b>(108,260,000)</b>	<b>(108,260,000)</b>	
Less: Income tax expense								
Current tax expense	6,033,383	2,693,072	2,693,072	4,424,328	4,424,328	95,934	95,934	
<b>Net profit after income tax</b>	<b>555,249,383</b>	<b>406,350,947</b>	<b>406,350,947</b>	<b>188,825,840</b>	<b>188,825,840</b>	<b>(108,355,934)</b>	<b>(108,355,934)</b>	
<b>Other comprehensive income for the year</b>	-	-	-	-	-	-	-	
<b>Total comprehensive income</b>	<b>555,249,383</b>	<b>406,350,947</b>	<b>406,350,947</b>	<b>188,825,840</b>	<b>188,825,840</b>	<b>(108,355,934)</b>	<b>(108,355,934)</b>	
<b>Profit Attributable to:</b>								
Shareholders of the Company	551,659,905	403,850,739	403,850,739	188,033,621	188,033,621	(108,617,586)	(108,617,586)	
Non controlling interest	3,589,477	2,500,208	2,500,208	792,219	792,219	261,652	261,652	
	<b>555,249,383</b>	<b>406,350,947</b>	<b>406,350,947</b>	<b>188,825,840</b>	<b>188,825,840</b>	<b>(108,355,934)</b>	<b>(108,355,934)</b>	
<b>Consolidated Earning Per Share (CEPS)</b>	<b>3.05</b>	<b>2.23</b>	<b>2.23</b>	<b>1.04</b>	<b>1.04</b>	<b>(0.60)</b>	<b>(0.60)</b>	


The annexed notes from 1 to 41 form an integral part of these Consolidated Financial Statements.

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

  
**Chairman**

  
**Managing Director**

Dhaka,  
23 March 2025

**Doreen Power Generations and Systems Limited and its subsidiaries**  
**Consolidated Statement of Changes in Equity (Un-Audited)**

For the 3rd Quarter ended 31 March 2025

Particulars	(Amount in Taka)						
	Share capital	Share Premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total Equity
Balance as at 01 July 2024	1,811,189,010	361,849,889	112,723,917	6,691,941,222	8,977,704,039	57,459,563	9,035,163,602
Net profit for the year	-	-	-	551,659,905	551,659,905	3,589,477	555,249,383
Cash dividend for the year 2023-2024	-	-	-	(60,479,502)	(60,479,502)	-	(60,479,502)
<b>Balance as at 31 March 2025</b>	<b>1,811,189,010</b>	<b>361,849,889</b>	<b>112,723,917</b>	<b>7,183,121,626</b>	<b>9,468,884,441</b>	<b>61,049,041</b>	<b>9,529,933,482</b>
Balance as at 01 July 2023	1,811,189,010	361,849,889	566,963,968	6,401,925,205	9,141,928,071	52,314,458	9,194,242,530
Net profit for the year	-	-	-	403,850,739	403,850,739	2,500,208	406,350,947
Cash dividend for the year 2022-2023	-	-	-	(66,527,452)	(66,527,452)	-	(66,527,452)
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(21,980,680)	21,980,680	-	-	-
<b>Balance as at 31 March 2024</b>	<b>1,811,189,010</b>	<b>361,849,889</b>	<b>544,983,288</b>	<b>6,761,229,171</b>	<b>9,479,251,358</b>	<b>54,814,666</b>	<b>9,534,066,025</b>

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Dhaka,  
23 March 2025



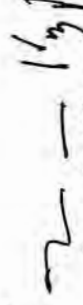
Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

**Doreen Power Generations and Systems Limited and its subsidiaries**  
**Consolidated Statement of Cash Flows (Un-Audited)**  
**For the 3rd Quarter ended 31 March 2025**

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka
<b>A. Cash flows from operating activities</b>		
Received from customers	11,394,246,364	12,501,805,872
Payment to suppliers and others	(7,487,302,525)	(6,430,103,473)
Payment for direct expenses and administrative expenses	(127,216,128)	(363,651,606)
<b>Cash generated from operating activities</b>	<b>3,779,727,711</b>	<b>5,708,050,793</b>
Financial expenses paid	(1,732,488,852)	(1,182,370,008)
Income tax paid	(3,906,177)	(2,878,960)
<b>Net cash flow from operating activities</b>	<b>2,043,332,682</b>	<b>4,522,801,825</b>
<b>B. Cash flows from investing activities</b>		
Acquisition of property, plant and equipment	(178,814,507)	(15,815,009)
Encashment of/(investment in) FDR	(27,521,327)	10,308,588
Interest income received	12,202,874	1,134,313
Received from/(Paid to) subsidiaries and sister concerns	(477,927,305)	(930,063,924)
Received from sale of non-current asset	122,950,000	-
<b>Net cash flow used in investing activities</b>	<b>(549,110,266)</b>	<b>(934,436,033)</b>
<b>C. Cash flows from financing activities</b>		
Received from/(Repayment of) short term loan	(882,884,797)	(2,888,688,058)
Received from/(Repayment of) long term loan	(412,527,890)	(593,533,194)
Dividend paid	(60,108,731)	(65,811,587)
<b>Net cash used in financing activities</b>	<b>(1,355,521,418)</b>	<b>(3,548,032,839)</b>
<b>D. Net (decrease)/increase in cash and bank balance (A+B+C)</b>	<b>138,700,998</b>	<b>40,332,953</b>
E. Effects of exchange rate changes on cash and cash equivalents	-	-
F. Cash and bank balances at beginning of the year	40,953,948	84,396,420
<b>G. Cash and bank balances at the end of the year</b>	<b>179,654,946</b>	<b>124,729,373</b>
<b>Consolidated Net Operating Cash Flow Per Share (CNOCFPS) [Note: 39(a)]</b>	<b>11.28</b>	<b>24.97</b>

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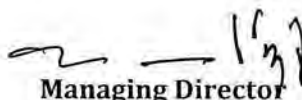
Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

Dhaka,  
23 March 2025

**Doreen Power Generations and Systems Limited**  
**Statement of Financial Position (Un-Audited)**  
**As at 31 March 2025**

	Notes	31.03.2025 Taka	30.06.2024 Taka
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	4	737,745,614	957,324,382
Right of Use (ROU) Assets	5	875,649	1,751,295
Investments	6	3,908,976,000	3,908,976,000
		<b>4,647,597,263</b>	<b>4,868,051,677</b>
<b>Current Assets</b>			
Inventories	7	91,622,643	91,622,643
Trade and other receivables	8	301,806,109	305,799,509
Advance, deposit and prepayments	9	15,630,262	20,824,442
Current A/c (Receivable) with subsidiaries and sister concerns	10	2,098,343,486	2,442,117,647
Cash and bank balances	11	99,012,680	3,622,961
		<b>2,606,415,180</b>	<b>2,863,987,202</b>
<b>TOTAL ASSETS</b>		<b>7,254,012,443</b>	<b>7,732,038,879</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>			
Share capital	12	1,811,189,010	1,811,189,010
Share premium	13	361,849,889	361,849,889
Retained earnings	14	466,550,977	582,053,273
Revaluation surplus	15	112,723,917	112,723,917
		<b>2,752,313,793</b>	<b>2,867,816,089</b>
<b>Non-Current Liabilities</b>			
Lease liability	18	-	561,724
Deferred tax liability	20	30,633,981	30,633,981
Assets retirement obligation	21	2,500,000	2,500,000
		<b>33,133,981</b>	<b>33,695,705</b>
<b>Current Liabilities</b>			
Trade payable	22	661,539,143	705,854,902
Current portion of lease liability	24	1,061,104	1,500,000
Current A/C (Payable) with subsidiaries and sister concerns	25	3,772,758,197	4,073,439,264
Unclaimed dividend	28	1,956,916	1,586,145
Liabilities for expenses and others	29	30,613,869	47,524,502
Provision for income tax	30	635,441	622,273
		<b>4,468,564,670</b>	<b>4,830,527,086</b>
<b>TOTAL LIABILITIES</b>		<b>4,501,698,651</b>	<b>4,864,222,791</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>7,254,012,443</b>	<b>7,732,038,879</b>
<b>Net Assets Value (NAV) per share</b>	31	<b>15.20</b>	<b>15.83</b>

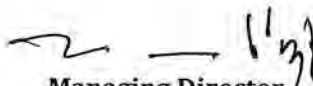
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**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka,  
23 March 2025

  
**Managing Director**

  
**Chairman**

## Doreen Power Generations and Systems Limited

### Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

For the 3rd Quarter ended 31 March 2025

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
Revenue	-	1,175,942,207	-	123,014,902
Less: Cost of sales	-	1,005,201,956	-	132,762,483
<b>Gross profit</b>	<b>-</b>	<b>170,740,251</b>	<b>-</b>	<b>(9,747,581)</b>
Less: General and administrative expenses	36,223,825	38,845,394	10,744,657	16,351,370
<b>Gross operating profit for the period</b>	<b>(36,223,825)</b>	<b>131,894,857</b>	<b>(10,744,657)</b>	<b>(26,098,952)</b>
Less: Financial expense	1,031,829	139,990,850	38,504	49,033,276
<b>Net operating profit for the period</b>	<b>(37,255,654)</b>	<b>(8,095,993)</b>	<b>(10,783,161)</b>	<b>(75,132,228)</b>
Add: Non-operating income	58,525	203,510	-	-
Less: Loss on sale of non-current assets	17,634,502	-	-	-
<b>Profit before income tax</b>	<b>(54,831,631)</b>	<b>(7,892,483)</b>	<b>(10,783,161)</b>	<b>(75,132,228)</b>
Less: Income tax expense	-	-	-	-
Current tax expense	191,163	112,800	177,995	67,010
<b>Net profit after income tax</b>	<b>(55,022,794)</b>	<b>(8,005,283)</b>	<b>(10,961,156)</b>	<b>(75,199,238)</b>
<b>Other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>(55,022,794)</b>	<b>(8,005,283)</b>	<b>(10,961,156)</b>	<b>(75,199,238)</b>
<b>Earning Per Share (EPS)</b>	<b>(0.30)</b>	<b>(0.04)</b>	<b>(0.06)</b>	<b>(0.42)</b>

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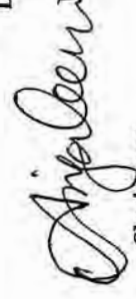
Company Secretary



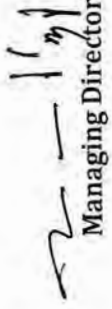
Chief Financial Officer



Director



Chairman



Managing Director

Dhaka,  
23 March 2025

## Doreen Power Generations and Systems Limited

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

For the 3rd Quarter ended 31 March 2025

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2024	1,811,189,010	361,849,889	112,723,917	582,053,273	2,867,816,088
Net loss for the year	-	-	-	(55,022,794)	(55,022,794)
Cash dividend for the year 2023-2024	-	-	-	(60,479,502)	(60,479,502)
<b>Balance as at 31 March 2025</b>	<b>1,811,189,010</b>	<b>361,849,889</b>	<b>112,723,917</b>	<b>466,550,977</b>	<b>2,752,313,793</b>
Balance as at 01 July 2023	1,811,189,010	361,849,889	566,963,968	1,167,989,180	3,907,992,047
Net profit for the year	-	-	-	(8,005,283)	(8,005,283)
Cash dividend for the year 2022-2023	-	-	-	(66,527,452)	(66,527,452)
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(21,980,680)	21,980,680	-
<b>Balance as at 31 March 2025</b>	<b>1,811,189,010</b>	<b>361,849,889</b>	<b>544,983,288</b>	<b>1,115,437,125</b>	<b>3,833,459,312</b>

The annexed notes from 1 to 41 form an integral part of these Financial Statements.


Dhaka,  
23 March 2025



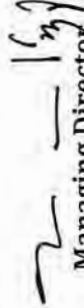
Company Secretary



Chief Financial Officer



Director



Managing Director



Chairman

**Doreen Power Generations and Systems Limited**  
**Statement of Cash Flows (Un-Audited)**  
**For the 3rd Quarter ended 31 March 2025**

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka
<b>A. Cash flows from operating activities</b>		
Received from customers	82,043,400	1,245,368,699
Payment to suppliers and others	(41,564,116)	(547,327,821)
Payment for general and administrative expenses	(49,866,955)	(33,588,929)
<b>Cash generated from operating activities</b>	(9,387,671)	664,451,949
Financial expenses paid	(907,449)	(139,782,148)
Income tax paid	(308,048)	(331,879)
<b>Net cash flow from operating activities</b>	<b>(10,603,168)</b>	<b>524,337,922</b>
<b>B. Cash flows from investing activities</b>		
Interest received	58,525	697,343
Received from sale of non-current asset	122,950,000	-
Received from/(paid to) subsidiaries and sister concerns	43,093,094	(190,392,213)
Encashment of/(Investment in) FDRs	-	10,308,088
<b>Net cash (used in)/cash flow from investing activities</b>	<b>166,101,619</b>	<b>(179,386,782)</b>
<b>C. Cash flows from financing activities</b>		
Received from/(repayment of) short term loan	-	(28,293,221)
Repayment of long term loan	-	(170,595,410)
Dividend paid	(60,108,731)	(65,811,587)
<b>Net cash used in financing activities</b>	<b>(60,108,731)</b>	<b>(264,700,218)</b>
<b>D. Net (decrease)/increase in cash and bank balances (A+B+C)</b>	95,389,719	80,250,922
E. Effects of exchange rate changes on cash and cash equivalents	-	-
F. Cash and bank balances at beginning of the year	3,622,961	4,958,911
<b>G. Cash and bank balances at the end of the year</b>	<b>99,012,680</b>	<b>85,209,833</b>
<b>Net Operating Cash Flow Per Share (NOCFPS)</b>	<b>(0.06)</b>	<b>2.89</b>

(Note: 39)

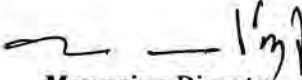
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**Company Secretary**

  
**Chief Financial Officer**

  
**Director**

Dhaka,  
23 March 2025

  
**Managing Director**

  
**Chairman**

**DOREEN POWER GENERATIONS AND SYSTEMS LIMITED**  
**Notes to the Consolidated & Separate Financial Statements**  
**As at and for the 3rd quarter ended 31 March 2025**

**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 Chattogram 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.

The Company has been listed with Dhaka Stock Exchange (DSE) and Chottagram Stock Exchanges (CSE) since 30 March 2016.

Dhaka Northern Power Generations Limited, Dhaka Southern Power Generations Limited and Chandpur Power Generations Limited are the subsidiaries of the Company having 99.40%, 99.145% and 99.90% holding in paid up capital respectively.

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 2024, the year for which the last full financial statements were prepared.

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws in Bangladesh.

These financial statements have been prepared on a going concern basis and under the historical cost convention except for some classes of property, plant and equipment which are measured at revalued amount.

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 2024.

		31.03.2025 Taka	30.06.2024 Taka
<b>4 Property, plant and equipment</b>			
<b>A. Cost/revaluation</b>			
Opening Balance		1,770,148,382	3,731,543,927
Add: Addition during the period		-	96,654,056
		1,770,148,382	3,828,197,983
Less: Disposal during the period		1,025,265,210	2,058,049,601
		<b>744,883,172</b>	<b>1,770,148,382</b>
<b>(B) Accumulated depreciation</b>			
Opening Balance		812,824,000	1,785,476,065
Add: Charged during the period		944,266	168,807,360
		813,768,266	1,954,283,425
Less: Adjustment for disposal during the period		806,630,708	1,141,459,426
		<b>7,137,558</b>	<b>812,824,000</b>
<b>(C) Written down value (A-B)</b>		<b>737,745,614</b>	<b>957,324,382</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)	737,745,614	957,324,382
Dhaka Northern Power Generations Limited		2,991,040,593	3,123,218,399
Dhaka Southern Power Generations Limited		2,766,738,646	2,778,197,995
Chandpur Power Generations Limited		5,683,338,060	6,070,777,038
		<b>12,178,862,912</b>	<b>12,929,517,814</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		5,837,641	4,670,113
Add: Charged during the year		875,646	1,167,528
		<b>6,713,287</b>	<b>5,837,641</b>
<b>(C) Written down value (A-B)</b>		<b>875,649</b>	<b>1,751,295</b>
<b>5(a) Right of Use (ROU) Assets</b>			
Doreen Power Generations and Systems Limited		875,649	1,751,295
Dhaka Southern Power Generations Limited		17,118,070	21,786,632
		<b>17,993,719</b>	<b>23,537,927</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		-	-
		<b>3,908,976,000</b>	<b>3,908,976,000</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)	3,908,976,000	3,908,976,000
Dhaka Northern Power Generations Limited		-	-
Dhaka Southern Power Generations Limited		28,210,225	688,898
Chandpur Power Generations Limited		-	-
		<b>3,937,186,225</b>	<b>3,909,664,898</b>
Less: Investment in subsidiaries	(Note: 6.1)	3,908,950,000	3,908,950,000
		<b>28,236,225</b>	<b>714,898</b>

	31.03.2025 Taka	30.06.2024 Taka
<b>7 Inventories</b>		
Spare parts	91,622,643	91,622,643
Lube oil	-	-
	<b>91,622,643</b>	<b>91,622,643</b>

Movement of Inventory items is given below:

Inventory	Balance as at 01 July 2024	Purchase during the year	Consumption during the year	Balance as at 31 Mar 2025
Spare parts	91,622,643	-	-	91,622,643
<b>Total</b>	<b>91,622,643</b>	<b>-</b>	<b>-</b>	<b>91,622,643</b>

**7(a) Consolidated inventories**

Doreen Power Generations and Systems Limited	(Note: 7)	91,622,643	91,622,643
Dhaka Northern Power Generations Limited		1,035,048,664	1,199,955,518
Dhaka Southern Power Generations Limited		558,014,042	620,065,061
Chandpur Power Generations Limited		991,269,094	756,522,523
		<b>2,675,954,442</b>	<b>2,668,165,744</b>

**8 Trade and other receivables**

Bangladesh Power Development Board (BPDB)	183,942,196	265,985,596
Bangladesh Rural Electrification Board (BREB)	39,813,913	39,813,913
Ropushi Bangla Group	20,600,000	-
Trust Marine Services	57,450,000	-
	<b>301,806,109</b>	<b>305,799,509</b>

**8(a) Consolidated trade and other receivables**

Doreen Power Generations and Systems Limited	(Note: 8)	301,806,109	305,799,509
Dhaka Northern Power Generations Limited		1,363,752,439	1,164,115,287
Dhaka Southern Power Generations Limited		1,232,390,576	1,261,508,195
Chandpur Power Generations Limited		2,133,465,736	2,957,738,534
		<b>5,031,414,860</b>	<b>5,689,161,525</b>

**9 Advance, deposits and prepayments of the Company**

Advance	(Note: 9.1)	2,916,559	3,090,455
Deposits	(Note: 9.2)	12,713,703	17,733,987
		<b>15,630,262</b>	<b>20,824,442</b>

**9.1 Advance**

Advances to staff and others	1,203,567	1,507,516
Advance income tax	1,712,992	1,582,939
	<b>2,916,559</b>	<b>3,090,455</b>

**9.2 Deposits**

Falcon Securities Limited	133,733	133,733
Palli Bidhut_Narshingdi	72,000	72,000
Margin on bank guarantee	12,007,970	17,028,254
Security deposit to Central Depository Bangladesh Ltd. (CDBL)	500,000	500,000
	<b>12,713,703</b>	<b>17,733,987</b>

**9(a) Consolidated advance, deposits and prepayments**

Doreen Power Generations and Systems Limited	(Note: 9)	15,630,262	20,824,442
Dhaka Northern Power Generations Limited		19,002,173	9,108,070
Dhaka Southern Power Generations Limited		27,022,559	14,397,667
Chandpur Power Generations Limited		68,814,272	36,145,555
		<b>130,469,267</b>	<b>80,475,734</b>

	31.03.2025 Taka	30.06.2024 Taka
<b>10 Current A/C (Receivable) with subsidiaries and sister concerns</b>		
Asian Entech Power Corporations Ltd.	11,720	11,720
Doreen Power House and Technologies Ltd.	2,078,097,766	2,441,881,927
Banco Energy Generation Ltd.	1,505,000	
Manikgonj Power Generations Limited	18,729,000	224,000
	<b>2,098,343,486</b>	<b>2,442,117,647</b>
<b>10(a) Consolidated current A/C with subsidiaries and sister concerns</b>		
Doreen Power Generations and Systems Limited (Note: 10)	2,098,343,486	2,442,117,647
Dhaka Northern Power Generations Limited	2,012,349,642	1,933,764,347
Chandpur Power Generations Ltd.	1,567,962,599	1,213,552,000
Dhaka Southern Power Generations Limited	1,890,956,893	1,802,932,389
	7,569,612,620	7,392,366,382
Less: Inter-Company balances	3,772,758,197	4,073,439,264
	<b>3,796,854,423</b>	<b>3,318,927,118</b>
<b>11 Cash and bank balance</b>		
Cash in hand	117,633	652,229
Cash at bank (Note: 11.1)	98,895,047	2,970,732
	<b>99,012,680</b>	<b>3,622,961</b>
<b>11(a) Consolidated cash and bank balance</b>		
Doreen Power Generations and Systems Limited (Note: 11)	99,012,680	3,622,961
Dhaka Northern Power Generations Limited	39,358,399	6,478,677
Dhaka Southern Power Generations Limited	1,354,429	9,745,038
Chandpur Power Generations Limited	39,929,438	21,107,272
	<b>179,654,946</b>	<b>40,953,948</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
19,405,596 ordinary shares issued as Stock dividend for year 2021-22	194,055,960	194,055,960
	<b>1,811,189,010</b>	<b>1,811,189,010</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	582,053,273	1,167,989,180
Net Profit for the year	(55,022,794)	(548,716,028)
Add: Revaluation surplus realized (Note:15)	-	29,307,573
Cash dividend declared for the year (10 % & 11%)	(60,479,502)	(66,527,452)
	<b>466,550,977</b>	<b>582,053,273</b>
<b>14(a) Consolidated retained earnings</b>		
Opening Balance	6,691,941,222	6,401,925,205
Add: Net Profit for the year	551,659,905	327,235,896
Revaluation surplus realized	-	29,307,573
Cash dividend declared for the year (10 % & 11%)	(60,479,502)	(66,527,452)
	<b>7,183,121,626</b>	<b>6,691,941,222</b>

	<b>31.03.2025</b>	<b>30.06.2024</b>
	<b>Taka</b>	<b>Taka</b>
<b>15 Revaluation surplus</b>		
Opening Balance	112,723,917	566,963,967
Add: Addition during the year for revaluation gain on land	-	96,654,056
<b>Total Revaluation surplus</b>	<b>112,723,917</b>	<b>663,618,023</b>
Less: Transfer to retained earnings for depreciation on revalued value of assets	-	(29,307,573)
Adjustment for impairment loss on building and power plants	-	(502,772,947)
Adjustment for deferred tax against Revaluation Surplus of Land	-	(18,813,586)
	<b>112,723,917</b>	<b>112,723,917</b>
<b>16 Non- controlling interest</b>		
Dhaka Southern Power Generations Limited (Note: 16.1)	34,134,244	31,760,706
Dhaka Northern Power Generations Limited (Note: 16.2)	24,264,111	23,204,220
Chandpur Power Generations Limited (Note: 16.3)	2,650,687	2,494,637
	<b>61,049,041</b>	<b>57,459,563</b>
<b>16.1 Dhaka Southern Power Generations Limited</b>		
Paid up capital	793,500,000	793,500,000
Retained earnings	3,198,364,435	2,920,790,142
<b>Total net assets</b>	<b>3,991,864,435</b>	<b>3,714,290,142</b>
Non-controlling interest @ 0.8551%	<b>34,134,244</b>	<b>31,760,706</b>
<b>16.2 Dhaka Northern Power Generations Limited</b>		
Paid up capital	1,130,450,000	1,130,450,000
Retained earnings	2,913,568,418	2,736,920,053
<b>Total net assets</b>	<b>4,044,018,418</b>	<b>3,867,370,053</b>
Non-controlling interest @ 0.60%	<b>24,264,111</b>	<b>23,204,220</b>
<b>16.3 Chandpur Power Generations Limited</b>		
Paid up capital	2,250,000,000	2,250,000,000
Retained earnings	400,686,836	244,637,316
<b>Total net assets</b>	<b>2,650,686,836</b>	<b>2,494,637,316</b>
Non-controlling interest @ 0.10%	<b>2,650,687</b>	<b>2,494,637</b>
<b>17(a) Consolidated long term loan -net off current maturity</b>		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	636,735,551	688,883,724
Dhaka Southern Power Generations Limited	767,396,363	895,874,521
Chandpur Power Generations Limited	3,791,768,253	4,056,887,924
	<b>5,195,900,167</b>	<b>5,641,646,169</b>
<b>18 Land lease liability net of current maturity</b>		
Opening Lease Liability	2,061,724	3,292,483
Add: Interest charged during the year	124,379	269,241
	2,186,104	3,561,724
Less: Payment made during the year	1,125,000	1,500,000
Closing Lease Liability	1,061,104	2,061,724
Less: Current portion of lease liability	1,061,104	1,500,000
	-	<b>561,724</b>
<b>18(a) Consolidated lease liability</b>		
Doreen Power Generations and Systems Limited	-	561,724
Dhaka Southern Power Generations Limited	12,839,805	18,018,340
	<b>12,839,805</b>	<b>18,580,064</b>
<b>19(a) Consolidated deferred revenue</b>		
Doreen Power Generations and Systems Limited	-	-
Chandpur Power Generations Limited	179,477,130	179,477,130
	<b>179,477,130</b>	<b>179,477,130</b>

	<b>31.03.2025</b>	<b>30.06.2024</b>
	<b>Taka</b>	<b>Taka</b>
<b>20 Deferred tax liability</b>		
Deferred tax relating to component of profit and loss	10,741,525	10,741,525
Deferred tax relating to component of other comprehensive income	19,892,456	19,892,456
	<b>30,633,981</b>	<b>30,633,981</b>
<b>21 Assets retirement obligation</b>		
Opening balance	2,500,000	2,500,000
Add: Addition during the year	-	-
	<b>2,500,000</b>	<b>2,500,000</b>
<b>22 Trade payables of the Company</b>		
Gas bill payable to Titas Gas Transmission Limited	315,486,471	343,973,492
Gas bill payable to Bakhrabad Gas Systems Limited	346,062,486	361,881,410
Lubricant bill payable	(9,814)	-
	<b>661,539,143</b>	<b>705,854,902</b>
<b>22(a) Consolidated trade payables</b>		
Doreen Power Generations and Systems Limited (Note: 22)	661,539,143	705,854,902
Dhaka Northern Power Generations Limited	24,600	12,922,800
Dhaka Southern Power Generations Limited	-	-
Chandpur Power Generations Limited	52,596,633	14,311,185
	<b>714,160,377</b>	<b>733,088,887</b>
<b>23(a) Consolidated current portion of long term loan</b>		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	306,606,320	288,376,689
Dhaka Southern Power Generations Limited	203,730,697	199,041,461
Chandpur Power Generations Limited	465,792,605	455,493,362
	<b>976,129,623</b>	<b>942,911,511</b>
<b>24 Current portion of lease liability of the Company</b>	<b>1,061,104</b>	<b>1,500,000</b>
<b>24(a) Consolidated current portion of lease liability</b>		
Doreen Power Generations and Systems Limited	1,061,104	1,500,000
Dhaka Southern Power Generations Limited	9,257,500	9,257,500
	<b>10,318,604</b>	<b>10,757,500</b>
<b>25 Current A/c (Payable) with subsidiaries and sister concerns</b>		
Chandpur Power Generations Limited	883,116,805	1,184,116,805
Dhaka Northern Power Generations Limited	1,513,006,338	1,584,261,338
Dhaka Southern Power Generations Limited	1,376,635,054	1,305,061,121
	<b>3,772,758,197</b>	<b>4,073,439,264</b>
<b>25(a) Consolidated current A/c (Payable) with subsidiaries and sister concerns</b>		
Doreen Power Generations and Systems Limited	3,772,758,197	4,073,439,264
Dhaka Northern Power Generations Limited	-	-
Chandpur Power Generations Ltd.	-	-
Dhaka Southern Power Generations Limited	-	-
	3,772,758,197	4,073,439,264
Less: Inter-Company balances	3,772,758,197	4,073,439,264
	<b>-</b>	<b>-</b>
<b>26(a) Consolidated short term loan</b>		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	2,369,494,143	2,473,225,623
Dhaka Southern Power Generations Limited	1,450,608,177	1,614,086,406
Chandpur Power Generations Limited	3,047,557,317	3,598,601,196
	<b>6,867,659,638</b>	<b>7,685,913,224</b>

		<b>31.03.2025</b>	<b>30.06.2024</b>
		<b>Taka</b>	<b>Taka</b>
<b>27 Consolidated interest payable</b>			
Doreen Power Generations and Systems Limited		-	-
Dhaka Northern Power Generations Limited		38,104,794	81,078,141
Dhaka Southern Power Generations Limited		28,253,974	24,095,272
Chandpur Power Generations Limited		185,133,106	142,248,883
		<b>251,491,874</b>	<b>247,422,295</b>
<b>28 Unclaimed dividend</b>			
Payable upto 2021		578,999	584,259
Payable for 2022		433,758	438,881
Payable for 2023		466,851	563,005
Payable for 2024		477,308	-
		<b>1,956,916</b>	<b>1,586,145</b>
<b>29 Liabilities for expenses and others</b>			
Salary and allowances payable		3,987,804	3,463,543
Land lease rent payable to BREB		750,000	(375,000)
Withholding Tax & VAT payable		1,782,965	1,785,812
Payable to Clark Energy & MAN Energy		349,882	349,882
Audit fee payable		5,000	575,000
Internet and Telephone bill payable		69,533	77,750
Payable to Bhai Bhai & Nahar Enterprise		335,000	508,000
Dormitory expense payable		118,300	118,300
Spare parts bill payable to Khaja Ajmeri		4,412,900	4,412,900
Compensatory benefits payable to employees at golden handshake		15,930,440	33,222,023
C & F bill payable		1,142,971	1,142,971
Coolant bills payable to Aquacare & JTZ Engineering		262,274	262,274
Bill payable to Delcot Ltd.		40,511	1,434,760
Security Service Bill Payable		460,079	191,731
Payable to Active Energy & Feather Line		134,526	158,151
Office rent payable		773,973	83,973
Payable to CDZ Global, Salina Metal & others		57,711	112,432
		<b>30,613,869</b>	<b>47,524,502</b>
<b>29(a) Consolidated liabilities for expenses</b>			
Doreen Power Generations and Systems Limited	(Note: 29)	30,613,869	47,524,502
Dhaka Northern Power Generations Limited		64,939,793	24,749,165
Dhaka Southern Power Generations Limited		56,467,344	34,599,940
Chandpur Power Generations Limited		110,069,072	114,031,063
		<b>262,090,078</b>	<b>220,904,671</b>
<b>30 Provision for income tax</b>			
Opening balance		622,273	440,797
Add: Provision made during the year	(Note: 37)	13,168	181,476
		635,441	622,273
Less: Settlement during the year		-	-
		<b>635,441</b>	<b>622,273</b>
<b>30(a) Consolidated provision for income tax</b>			
Doreen Power Generations and Systems Limited	(Note: 30)	635,441	622,273
Dhaka Northern Power Generations Limited		628,290	34,102
Dhaka Southern Power Generations Limited		1,387,145	58,293
Chandpur Power Generations Limited		1,698,246	154,863
		<b>4,349,122</b>	<b>869,531</b>

		<b>31.03.2025</b>	<b>30.06.2024</b>
		<b>Taka</b>	<b>Taka</b>
<b>31</b>	<b>Net Asset Value (NAV) Per Share</b>		
	Net Assets (Total Assets- Total Liabilities)	2,752,313,793	2,867,816,089
	Number of ordinary shares outstanding (Denominator) (Note: 38.1)	181,118,901	181,118,901
		<b>15.20</b>	<b>15.83</b>
<b>31(a)</b>	<b>Consolidated Net Asset Value (CNAV) Per Share</b>		
	Net Assets (Total Assets- Total Liabilities)	9,468,884,441	8,977,704,038
	Number of ordinary shares outstanding (Denominator) (Note: 38.1)	181,118,901	181,118,901
		<b>52.28</b>	<b>49.57</b>

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
<b>32 Revenue</b>				
Bangladesh Power Development Board (BPDB)	-	814,874,076	-	119,136,057
Bangladesh Rural Electrification Board (BREB)	-	353,256,897	-	3,193,937
	-	1,168,130,973	-	122,329,994
Add: Deferred Revenue (Impact of straight-lining by IFRS-16)	-	7,811,234	-	684,908
	-	<b>1,175,942,207</b>	-	<b>123,014,902</b>

\*\* No revenue is earned during the period as three power plants of DPGSL are in shut-down condition from 12 November 2023, 21 December 2023 and 16 February 2024 respectively.

### 32(a) Consolidated revenue

Doreen Power Generations and Systems Ltd.	-	1,175,942,207	-	123,014,902
Dhaka Northern Power Generations Limited	2,431,504,922	1,475,276,092	645,260,727	247,161,027
Dhaka Southern Power Generations Limited	2,318,823,233	1,638,434,246	543,493,077	308,343,319
Chandpur Power Generations Limited	5,922,961,710	4,272,276,412	1,627,647,465	851,223,928
	<b>10,673,289,866</b>	<b>8,561,928,958</b>	<b>2,816,401,269</b>	<b>1,529,743,175</b>

(Note: 32)

\*\* Revenue of DNPGL, DSPGL and CPGL has increased significantly due to increase in demand for electricity.

### 33 Cost of sales

Gas consumption	-	793,911,145	-	73,089,609
Direct expenses	-	211,290,811	-	59,672,874
	-	<b>1,005,201,956</b>	-	<b>132,762,483</b>

(Note: 33.1)

\*\* No gas consumption expense incurred during the period except demand charge as all power plants of DPGSL are in shut-down condition from middle of the last year.

### 33.1 Direct Expenses

Lubricants Expenses	-	14,304,502	-	507,870
Direct labor charge	-	24,410	-	12,600
Spare parts	-	25,036,610	-	4,525,902
Salaries and allowances	-	42,703,370	-	13,547,276
Operational and maintenance expense	-	8,804,747	-	5,618,489
Depreciation of right of use of lease land	-	875,646	-	291,882
Dormitory expense	-	504,456	-	165,440
Depreciation	-	119,037,071	-	35,003,415
	-	<b>211,290,811</b>	-	<b>59,672,874</b>

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
<b>33(a) Consolidated cost of sales</b>				
Dorson Power Generations and Systems Ltd.	-	1,005,201,956	-	132,762,483
Dhaka Northern Power Generations Limited	1,787,143,516	1,066,015,081	428,929,541	169,774,493
Dhaka Southern Power Generations Limited	1,702,442,753	1,112,067,628	380,777,008	163,083,081
Chandpur Power Generations Limited	4,654,157,540	3,175,866,044	1,235,210,065	562,381,694
	<b>8,143,743,810</b>	<b>6,359,150,709</b>	<b>2,044,916,614</b>	<b>1,028,001,751</b>

(Note: 33)

\*\* Cost of sales of DNPGL, DSPGL and CPGL has increased significantly in current year for increase in electricity generation due to increase in demand for electricity.

#### 34 General and administrative expenses

Salaries and allowances	18,601,238	11,244,151	5,914,560	6,438,718
Director's remuneration	600,000	960,000	-	360,000
Direct labor charge	61,570	-	17,750	-
Spare parts and O&M expense	659,065	-	398,535	-
Depreciation of right of use of lease land	875,646	-	291,882	-
Dormitory expense	96,720	-	27,000	-
Demand charge of Gas connection	630,236	-	-	-
Audit fee	23,000	23,000	23,000	23,000
Utility bills	213,603	306,120	13,267	230,542
Advertisement expense	659,587	555,795	363,352	371,565
AGM Expenses	346,500	-	346,500	-
BERC license Fee	-	359,400	-	-
Car fuel expenses	180,585	859,631	47,760	328,076
Car maintenance expense	12,180	-	-	-
Carrying expenses	30,755	146,610	-	2,110
Common stock for official use	10,036	84,321	4,975	12,636
Corporate social responsibility	150,000	250,000	-	50,000
Credit Rating fee	-	64,500	-	64,500
DSE, CSE and CDBL annual fee	1,656,000	1,656,000	1,550,000	1,550,000
Entertainment expenses	366,816	408,076	161,057	242,829
Environment compliance cost	69,920	609,040	69,920	-
Fooding expense	1,062,528	2,580,065	256,085	798,433
Gardening expense	1,765	13,100	-	4,165
Group insurance premium	265,313	348,889	-	-
Insurance premium-Plant operation	-	2,041,373	-	187,892

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
Internet bill	210,105	223,565	69,585	71,895
Land rates and taxes	-	212,545	-	15,060
Legal and professional fee	672,750	86,250	97,750	86,250
Licenses and other fees	24,490	78,220	2,530	-
Medical expense	590	10,967	130	530
Mobile and telephone bill	233,558	408,622	58,245	125,564
Office maintenance	116,306	332,015	34,416	81,354
Office rent	690,000	1,035,000	-	345,000
Overtime	64,050	175,090	3,010	35,705
Postage	37,562	40,291	31,765	3,820
Printing expense	190,300	135,400	-	-
Repair and maintenance	-	96,541	-	-
Surcharge on gas bill	4,411,530	13,084,597	-	4,781,784
Security Services Expense	1,898,498	-	644,806	-
Human resource development expense	-	25,100	-	25,100
Travelling and conveyance allowance	156,757	202,508	5,280	56,375
Uniform allowance	-	15,550	-	780
Depreciation	944,266	173,061	311,497	57,687
	<b>36,223,825</b>	<b>38,845,394</b>	<b>10,744,657</b>	<b>16,351,370</b>

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

Doreen Power Generations and Systems Ltd.	36,223,825	38,845,394	10,744,657	16,351,370
Dhaka Northern Power Generations Limited	31,849,796	30,126,987	10,745,159	10,011,706
Dhaka Southern Power Generations Limited	41,270,758	44,994,636	16,386,436	17,087,025
Chandpur Power Generations Limited	51,118,506	88,652,116	18,386,479	28,183,819
	<b>160,462,885</b>	<b>202,619,132</b>	<b>56,262,730</b>	<b>71,633,921</b>

(Note: 34)

\*\* General and admin expenses of CPGL has decreased significantly due to decrease of liquidity damage expense in current year compared to last year.

### 35 Finance expenses

Bank guarantee commission	192,093	811,252	-	84,008
Bank charge	262,982	439,294	6,902	52,257
Interest on loan	-	135,767,845	-	46,772,898
Foreign exchange gain/ (loss)	452,375	2,763,758	-	2,063,574
Unwinding discount on lease arrangement	124,379	208,702	31,601	60,540
	<b>1,031,829</b>	<b>139,990,850</b>	<b>38,504</b>	<b>49,033,276</b>

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
<b>35(a) Consolidated finance expenses</b>				
Doreen Power Generations and Systems Ltd.	1,031,829	139,990,850	38,504	49,033,276
Dhaka Northern Power Generations Limited	437,329,544	300,632,229	140,003,061	84,445,431
Dhaka Southern Power Generations Limited	300,904,309	255,854,378	111,992,545	77,833,076
Chandpur Power Generations Limited	1,063,812,928	895,305,261	276,988,602	327,152,135
	<b>1,803,078,610</b>	<b>1,591,782,718</b>	<b>529,022,711</b>	<b>538,463,918</b>

(Note: 35)

Doreen Power Generations and Systems Ltd.  
Dhaka Northern Power Generations Limited  
Dhaka Southern Power Generations Limited  
Chandpur Power Generations Limited

\*\* Finance expense of DNPG, DSPGL & CPGL has increased significantly for increase in interest expense and foreign exchange loss due to interest rate increase and depreciation of BDT against USD compared to last year.

### 36 Non-operating income

Interest income from deposit with bank

58,525 203,510

### 36.1 Loss on sale of non-current assets of plants

Book value of non-current assets sold

218,634,502

Sales proceeds of non-current assets sold

201,000,000

**17,634,502**

### 36(a) Consolidated non-operating income

Doreen Power Generations and Systems Ltd.

Dhaka Northern Power Generations Limited

Dhaka Southern Power Generations Limited

Chandpur Power Generations Limited

58,525

2,160,684

4,832,189

5,861,309

**12,912,707**

203,510

67,700

68,403

328,008

**667,620**

-

746,517

739,506

5,564,932

**7,050,955**

-

-

8,198

88,217

**96,415**

### 37 Current tax expense

Taxable income

58,525 203,510

Provision for tax on interest income & gain on car sale @ 22.50%

13,168 45,790

Shortfall/(excess) in provision for last year

177,995 67,010

**191,163**

**112,800**

**177,995**

**67,010**

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
<b>37.1 Reconciliation of effective tax rate</b>				
Profit before tax	(54,831,631)	(7,892,483)	(10,201,876)	(75,132,228)
Less: Unrealized impairment loss on assets revaluation	-	-	-	-
Income tax expense	(54,831,631)	(7,892,483)	(10,201,876)	(75,132,228)
Effective tax rate	191,163 <b>-0.35%</b>	112,800 <b>-1.43%</b>	177,995 <b>-1.74%</b>	67,010 <b>-0.09%</b>
Regular tax rate of the company	22.50%	22.50%	22.50%	22.50%
Effect of business loss/exemption	-15.29%	-23.08%	-22.50%	-22.50%
Effect of loss on non-current assets slae	-7.24%	0.00%	0.00%	0.00%
Effect of disallowances and others adjustment	-0.32%	-0.85%	0.00%	-0.09%
Effective tax rate	<b>-0.35%</b>	<b>-1.43%</b>	<b>0.00%</b>	<b>-0.09%</b>

### 37(a) Consolidated income tax expense

Doreen Power Generations and Systems Ltd.	191,163	112,800	177,995	67,010
Dhaka Northern Power Generations Limited	694,386	92,846	305,490	-
Dhaka Southern Power Generations Limited	1,463,309	1,315,243	337,821	2,459
Chandpur Power Generations	3,684,525	1,172,183	3,603,021	26,465
	<b>6,033,383</b>	<b>2,693,072</b>	<b>4,424,328</b>	<b>95,934</b>

(Note: 37)

### 38 Earning per share

Net Profit attributable to the ordinary shareholders (Tk.)	(55,022,794)	(8,005,283)	(10,379,871)	(75,199,238)
Weighted average number of shares outstanding	181,118,901	181,118,901	181,118,901	181,118,901
Basic Earning per share (EPS) (Tk.)	<b>(0.30)</b>	<b>(0.04)</b>	<b>(0.06)</b>	<b>(0.42)</b>

(Note: 38.1)

\*\* EPS has decreased because no sales revenue is earned during the reporting period as all the plants were in shut-down condition from middle of the last year after expiry of PPAs 15 years tenure.

### 38.1 Weighted average number of shares outstanding

No. of shares outstanding as on 01 July 2024	181,118,901	181,118,901	181,118,901	181,118,901
Bonus shares issued in 2024 for Income Year (IY) 2023-24	-	-	-	-
Weighted average number of shares outstanding during the period	<b>181,118,901</b>	<b>181,118,901</b>	<b>181,118,901</b>	<b>181,118,901</b>

\*\* No bonus share is issued during 2024 for income year 2023-2024.

01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
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### 38.2 Diluted earnings per share

No diluted earnings per share is required to be calculated for the periods presented as there is no dilutive potential ordinary shares.

### 39(a) Consolidated earnings per share

Net Profit attributable to the ordinary shareholders (Tk.)	551,659,905	403,850,739	188,033,621	(108,617,586)
Weighted average number of shares (Nos.)	181,118,901	181,118,901	181,118,901	181,118,901
Earning Per Share (EPS) (Tk.)	<u>3.05</u>	<u>2.23</u>	<u>1.04</u>	<u>(0.60)</u>

(Note: 38.1)

\*\* EPS has increased significantly in Q3 (01 Jan 2025- 31 Mar 2025) for significant increase in sales revenue of three HFO plants as demand for electricity was higher than last period.

### 39 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	(10,603,168)	524,337,922		
Weighted average number of ordinary shares	181,118,901	181,118,901		
	<u>(0.06)</u>	<u>2.89</u>		

(Note: 38.1)

\*\*NOCFPS has decreased because less revenue bill was received from customers (BPDB and BREB) during the reporting period compared to last period.

### 39(a) Consolidated Net Operating Cash Flow Per Share (CNOCFPS)

Net operating cash flows	2,043,332,682	4,522,801,825		
Weighted average number of ordinary shares	181,118,901	181,118,901		
	<u>11.28</u>	<u>24.97</u>		

(Note: 38.1).

\*\*CCNOCFPS of last period was abnormally high as the Group has received a large amount of backlog receivable on that period.

01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka	01 Jan 2025 to 31 Mar 2025 Taka	01 Jan 2024 to 31 Mar 2024 Taka
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### 38.2 Diluted earnings per share

No diluted earnings per share is required to be calculated for the periods presented as there is no dilutive potential ordinary shares.

### 39(a) Consolidated earnings per share

Net Profit attributable to the ordinary shareholders (Tk.)	551,659,905	403,850,739	188,614,905	(108,617,586)
Weighted average number of shares (Nos.)	181,118,901	181,118,901	181,118,901	181,118,901
Earning Per Share (EPS) (Tk.)	<u>3.05</u>	<u>2.23</u>	<u>1.04</u>	<u>(0.60)</u>

(Note: 38.1)

\*\* EPS has increased significantly in Q3 (01 Jan 2025- 31 Mar 2025) for significant increase in sales revenue of three HFO plants as demand for electricity was higher than last year.

### 39 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	(10,603,168)	524,337,922		
Weighted average number of ordinary shares	181,118,901	181,118,901		
	<u>(0.06)</u>	<u>2.89</u>		

(Note: 38.1)

\*\*NOCFPS has decreased because less revenue bill was received from customers (BPDB and BREB) during the reporting period compared to last period.

### 39(a) Consolidated Net Operating Cash Flow Per Share (CNOCFPS)

Net operating cash flows	2,043,332,682	4,522,801,825		
Weighted average number of ordinary shares	181,118,901	181,118,901		
	<u>11.28</u>	<u>24.97</u>		

(Note: 38.1)

\*\*CNOCFPS has decreased significantly compared to last period because revenue receipt duration become normal from abnormal delay compared to last period when the Group have received lagre amount of backlog receivable.

	01 Jul 2024 to 31 Mar 2025 Taka	01 Jul 2023 to 31 Mar 2024 Taka
<b>40 Reconciliation of net profit with cash flow from operating activities</b>		
Net profit after income tax	(55,022,794)	(8,005,283)
<b>Adjustment for:</b>		
Depreciation	944,266	119,210,132
Depreciation of right of use of lease land	875,646	875,646
Interest income from bank deposits	(58,525)	(697,343)
Loss/(Gain) on sale of non-current asset	17,634,502	-
Finance expense-Unwinding discount on lease arrangement	124,379	208,702
<b>Changes in:</b>		
Inventories	-	(11,318,458)
Trade and other receivables	82,043,400	77,731,560
Advance, deposit and prepayments	5,194,180	3,710,276
Deferred revenue	-	(7,811,234)
Lease liabilities	(1,125,000)	(1,125,000)
Trade payable	(44,315,758)	346,429,732
Liabilities for expenses and others	(16,910,633)	5,083,403
Provision for income tax	13,168	45,790
<b>Net cash flow from operating activities</b>	<b>(10,603,168)</b>	<b>524,337,922</b>

<b>40(a) Consolidated reconciliation of net profit with cash flow from operating activities</b>		
Net profit after income tax	555,249,383	406,350,947
<b>Adjustment for:</b>		
Depreciation	684,877,245	801,315,220
Depreciation of right of use of lease land	5,544,209	5,544,209
Interest income from bank deposits	(12,202,874)	(1,134,313)
Loss/(Gain) on sale of non-current asset	17,634,502	-
Finance expense-Unwinding discount on lease arrangement	1,888,969	2,409,687
Unrealized foreign exchange loss	64,631,211	101,420,665
<b>Changes in:</b>		
Inventories	(7,788,698)	(1,247,052,994)
Trade and other receivables	735,796,665	3,909,294,789
Advance, deposit and prepayments	(49,993,533)	(26,900,953)
Deferred revenue	-	31,048,819
Lease liabilities	(8,068,125)	(8,068,125)
Trade payable	(18,928,510)	368,615,713
Interest payable	4,069,579	305,582,358
Liabilities for expenses and others	67,143,070	(125,768,308)
Provision for income tax	3,479,591	144,111
<b>Net cash flow from operating activities</b>	<b>2,043,332,682</b>	<b>4,522,801,825</b>

#### 41 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.

<b>01 Jul 2024 to 31 Mar 2025 Taka</b>	<b>01 Jul 2023 to 31 Mar 2024 Taka</b>
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###### Key management personnel compensation

Key management personnel compensation comprised the following:

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

<b>600,000</b>	<b>300,000</b>
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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 31.03.2025	Outstanding as on 30.06.2024
Asian-Entech Power Corporation Ltd.	Parent Company	Temporary Loan	-	11,720	11,720
Manikgonj Power Generations Limited	Sister Concern	Temporary Loan	18,505,000	18,729,000	224,000
Chandpur Power Generations Limited	Subsidiary Company	Temporary Loan	301,000,000	(883,116,805)	(1,184,116,805)
Dhaka Northern Power Generations Ltd.	Subsidiary Company	Temporary Loan	71,255,000	(1,513,006,338)	(1,584,261,338)
Dhaka Southern Power Generations Ltd.	Subsidiary Company	Temporary Loan	(71,573,933)	(1,376,635,054)	(1,305,061,121)
Doreen Power House & Technologies Ltd.	Sister Concern	Temporary Loan	(363,784,161)	2,078,097,766	2,441,881,927
<b>Total</b>			<b>(44,598,094)</b>	<b>(1,675,919,711)</b>	<b>(1,631,321,617)</b>

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

**Doreen Power Generations and Systems Limited**  
**Schedule of Property, plant and equipment**  
As at 31 March 2025

Categories of assets	Cost				Depreciation				Written Down Value as at 31 Mar 2025	
	Balance as at 01 July 2024	Addition during the year	Disposal/ adjustment	Balance as at 31 Mar 2025	Rate (%)	Balance as on 01 July 2024	Addition during the year	Disposal/ adjustment		Balance as at 31 Mar 2025
<b>a. Freehold Assets</b>										
Land & land development	83,928,307	-	-	83,928,307	-	-	-	-	-	83,928,307
Building and premises	58,247,295	-	34,995,925	23,251,370	5%	-	871,926	-	871,926	22,379,444
Office decoration & renovation	194,387	-	-	194,387	20%	155,510	29,158	-	184,668	9,719
Power plant	682,413,174	-	183,638,577	498,774,597	15%	-	-	-	-	498,774,597
Machine overhauling	806,630,708	-	806,630,708	-	20%	806,630,708	-	806,630,708	-	-
Furniture and fixture	222,701	-	-	222,701	20%	152,126	33,405	-	185,531	37,170
Office and electrical equipment	736,654	-	-	736,654	20%	726,877	9,777	-	736,654	-
Office car/vehicle	5,158,783	-	-	5,158,783	20%	5,158,779	-	-	5,158,779	4
<b>Sub Total</b>	<b>1,637,532,009</b>	<b>-</b>	<b>1,025,265,210</b>	<b>612,266,799</b>		<b>812,824,000</b>	<b>944,266</b>	<b>806,630,708</b>	<b>7,137,558</b>	<b>605,129,241</b>
<b>b. Revalued Assets</b>										
Land and land development	132,616,373	-	-	132,616,373		-	-	-	-	132,616,373
<b>Sub Total</b>	<b>132,616,373</b>	<b>-</b>	<b>-</b>	<b>132,616,373</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>132,616,373</b>
<b>Grand Total as of 31 Mar 2025</b>	<b>1,770,148,382</b>	<b>-</b>	<b>1,025,265,210</b>	<b>744,883,172</b>		<b>812,824,000</b>	<b>944,266</b>	<b>806,630,708</b>	<b>7,137,558</b>	<b>737,745,614</b>
<b>Grand Total as of 30 June 2024</b>	<b>3,731,543,927</b>	<b>96,654,056</b>	<b>2,058,049,601</b>	<b>1,770,148,382</b>		<b>1,785,476,065</b>	<b>168,807,360</b>	<b>1,141,459,426</b>	<b>812,824,000</b>	<b>957,324,382</b>