

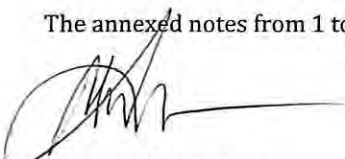
**Consolidated and Separate
Financial Statements (Un-audited)
Doreen Power Generations and Systems Limited**

As at and for the 3rd Quarter ended 31 March 2026

Doreen Power Generations and Systems Limited and its Subsidiaries
Consolidated Statement of Financial Position (Un-audited)
As at 31 March 2026

	Notes	31.03.2026 Taka	30.06.2025 Taka
ASSETS			
Non-Current Assets			
Property, plant and equipment	4(a)	11,343,978,812	11,800,322,035
Right of Use (ROU) Assets	5(a)	11,412,049	16,145,649
Investments	6(a)	772,563	79,173,241
Current Assets			
Inventories	7(a)	1,824,638,993	1,656,998,588
Trade and other receivables	8(a)	7,189,656,612	6,485,277,445
Advance, deposit and prepayments	9(a)	95,962,544	83,900,984
Current A/c (Receivable) with subsidiaries and sister concerns	10(a)	5,898,580,420	4,341,976,743
Cash and bank balance	11(a)	40,802,201	183,057,521
Assets held for sale	12	216,544,680	328,662,463
TOTAL ASSETS		26,622,348,874	24,975,514,670
EQUITY AND LIABILITIES			
EQUITY			
Share capital	13	1,811,189,010	1,811,189,010
Share premium	14	361,849,889	361,849,889
Retained earnings	15(a)	7,903,502,120	7,210,250,047
Revaluation surplus	16	112,723,917	112,723,917
Non- controlling interest	17	67,698,228	63,758,764
Total Equity		10,256,963,163	9,559,771,627
LIABILITIES			
Non-Current Liabilities			
Long term loan net off current maturity	17(a)	4,554,129,437	4,946,619,117
Lease liability	18(a)	5,407,515	11,062,606
Deferred revenue	19(a)	264,718,229	228,186,329
Deferred tax liability	20	19,892,456	19,892,456
Assets retirement obligation	21	-	2,500,000
Current Liabilities			
Trade payables	22(a)	631,028,365	678,366,531
Current portion of long term loan	23(a)	1,067,900,772	976,499,010
Current portion of lease liability	24(a)	9,257,500	9,975,205
Short term loan	26(a)	9,244,773,101	8,159,648,526
Interest payable	27	342,381,867	187,897,674
Unclaimed dividend	28	1,265,760	1,357,332
Liabilities for expenses and others	29(a)	218,013,647	187,849,691
Provision for income tax	30(a)	6,617,063	5,888,565
TOTAL LIABILITIES		16,365,385,711	15,415,743,043
TOTAL EQUITY AND LIABILITIES		26,622,348,874	24,975,514,670
Consolidated Net Assets Value (CNAV) per share	31(a)	56.26	52.43

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
29 April 2026


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 2026

	Notes	01 Jul 2025 to 31 March 2026		01 Jul 2024 to 31 March 2025		01 Jan 2026 to 31 March 2026		01 Jan 2025 to 31 March 2025	
		Taka		Taka		Taka		Taka	
Revenue	32(a)	9,205,590,039	10,673,289,866	10,673,289,866	2,038,989,191	2,038,989,191	2,816,401,269	2,816,401,269	
Less: Cost of sales	33(a)	6,916,039,254	8,143,743,810	8,143,743,810	1,345,116,959	1,345,116,959	2,044,916,614	2,044,916,614	
Gross profit		2,289,550,785	2,529,546,056	2,529,546,056	693,872,231	693,872,231	771,484,654	771,484,654	
Less: General and administrative expenses	34(a)	155,893,466	160,462,885	160,462,885	54,496,335	54,496,335	56,262,730	56,262,730	
Gross operating profit for the year		2,133,657,318	2,369,083,171	2,369,083,171	639,375,897	639,375,897	715,221,924	715,221,924	
Less: Financial expense	35(a)	1,371,737,066	1,803,078,610	1,803,078,610	429,626,645	429,626,645	529,022,711	529,022,711	
Net operating profit for the year		761,920,253	566,004,560	566,004,560	209,749,252	209,749,252	186,199,213	186,199,213	
Add: Non-operating income/(loss)	36(a)	(3,041,811)	(4,721,795)	(4,721,795)	(7,500,688)	(7,500,688)	7,050,955	7,050,955	
Net profit before income tax		758,878,441	561,282,765	561,282,765	202,248,565	202,248,565	193,250,168	193,250,168	
Less: Income tax expense									
Current tax expense	37(a)	1,207,403	6,033,383	6,033,383	32,201	32,201	4,424,328	4,424,328	
Net profit after income tax		757,671,038	555,249,382	555,249,382	202,216,363	202,216,363	188,825,840	188,825,840	
Other comprehensive income		-	-	-	-	-	-	-	
Total comprehensive income		757,671,038	555,249,382	555,249,382	202,216,363	202,216,363	188,825,840	188,825,840	
Profit Attributable to:									
Shareholders of the Company		753,731,575	551,659,905	551,659,905	201,310,681	201,310,681	188,033,621	188,033,621	
Non controlling interest		3,939,463	3,589,477	3,589,477	905,682	905,682	792,219	792,219	
		757,671,038	555,249,382	555,249,382	202,216,363	202,216,363	188,825,840	188,825,840	
Consolidated Earning Per Share (CEPS)	38(a)	4.16	3.05	3.05	1.11	1.11	1.04	1.04	

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dhaka,
29 April 2026

Doreen Power Generations and Systems Limited and its Subsidiaries
Consolidated Statement of Changes in Equity (Un-audited)

For the 3rd quarter ended 31 March 2026






(Amount in Taka)

Particulars	Share capital	Share premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total equity
Balance as at 01 July 2025	1,811,189,010	361,849,889	112,723,918	7,210,250,047	9,496,012,863	63,758,764	9,559,771,627
Net profit for the year	-	-	-	753,731,575	753,731,575	3,939,463	757,671,038
Cash dividend for 2024-2025	-	-	-	(60,479,502)	(60,479,502)	-	(60,479,502)
Balance as at 31 March 2026	1,811,189,010	361,849,889	112,723,918	7,903,502,120	10,189,264,936	67,698,228	10,256,963,163

Particulars	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	112,723,918	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	555,249,382
Cash dividend for 2023-2024	-	-	-	(60,479,502)	(60,479,502)	-	(60,479,502)
Balance as at 31 March 2025	1,811,189,010	361,849,889	112,723,918	7,183,121,625	9,468,884,442	61,049,041	9,529,933,482

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

Dhaka,
29 April 2026

 **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 2026

	01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka
A. Cash flows from operating activities		
Received from customers	8,564,800,737	11,394,246,364
Payment to suppliers and others	(6,358,188,975)	(7,485,854,934)
Payment for direct expenses and administrative expenses	(112,252,179)	(128,663,719)
Cash generated from operating activities	2,094,359,582	3,779,727,711
Financial expenses paid	(1,215,932,544)	(1,732,488,852)
Income tax paid	(1,316,032)	(3,906,177)
Net cash flow from operating activities	877,111,006	2,043,332,682
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	(344,146,915)	(178,814,507)
Encashment of/(investment in) FDR	78,400,678	(27,521,327)
Interest income received	5,009,707	12,202,874
Received from/(Paid to) subsidiaries and sister concerns	(1,556,603,677)	(477,927,305)
Received from sale of non-current asset	74,508,300	122,950,000
Net cash (used in)/ flow from investing activities	(1,742,831,907)	(549,110,266)
C. Cash flows from financing activities		
Received from/(Repayment of) short term loan	1,085,124,575	(882,884,797)
Received from/(Repayment of) long term loan	(301,087,919)	(412,527,890)
Dividend paid	(60,571,074)	(60,108,731)
Net cash flow from financing activities	723,465,581	(1,355,521,418)
D. Net increase/(decrease) in cash and bank balance (A+B+C)	(142,255,320)	138,700,998
E. Effects of exchange rate changes on cash and cash equivalents	-	-
F. Cash and bank balances at beginning of the year	183,057,521	40,953,948
G. Cash and bank balances at the end of the year	40,802,201	179,654,946
Consolidated Net Operating Cash Flow Per Share (CNOCFPS) [Note: 39(a)]	4.84	11.28

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
29 April 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited
Statement of Financial Position (Un-audited)
As at 31 March 2026

	Notes	31.03.2026 Taka	30.06.2025 Taka
ASSETS			
Non-Current Assets			
Property, plant and equipment	4	5	26,039
Right of Use (ROU) Assets	5	-	583,767
Investments	6	3,908,976,000	3,958,976,000
Current Assets		3,389,670,547	3,027,014,646
Inventories	7	91,622,643	91,622,643
Trade and other receivables	8	121,223,943	93,732,243
Advance, deposit and prepayments	9	15,659,388	15,540,217
Current A/c (Receivable) with subsidiaries and sister concerns	10	2,941,837,926	2,397,971,583
Cash and bank balances	11	2,781,967	99,485,497
Assets held for sale	12	216,544,680	328,662,463
TOTAL ASSETS		7,298,646,552	6,986,600,452
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital	13	1,811,189,010	1,811,189,010
Share premium	14	361,849,889	361,849,889
Retained earnings	15	(41,315,752)	45,416,097
Revaluation surplus	16	112,723,917	112,723,917
Non-Current Liabilities		19,892,456	22,392,456
Deferred tax liability	20	19,892,456	19,892,456
Assets retirement obligation	21	-	2,500,000
Current Liabilities		5,034,307,032	4,633,029,083
Trade payable	22	613,563,112	613,563,112
Current portion of lease liability	24	-	717,705
Current A/C (Payable) with subsidiaries and sister concerns	25	4,397,458,096	3,986,956,696
Unclaimed dividend	28	1,265,760	1,357,332
Liabilities for expenses and others	29	21,126,778	29,770,403
Provision for income tax	30	893,285	663,834
TOTAL LIABILITIES		5,054,199,488	4,655,421,539
TOTAL EQUITY AND LIABILITIES		7,298,646,552	6,986,600,452
Net Assets Value (NAV) per share	31	12.39	12.87

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
29 April 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited

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

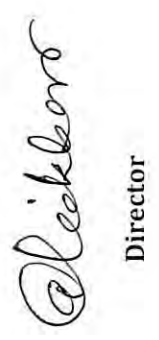
For the 3rd quarter ended 31 March 2026

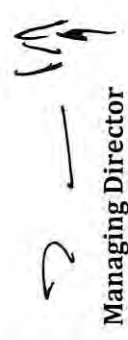
	01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka	01 Jan 2026 to 31 March 2026 Taka	01 Jan 2025 to 31 March 2025 Taka
Revenue	-	-	-	-
Less: Cost of sales	-	-	-	-
Gross profit	-	-	-	-
Less: General and administrative expenses	19,062,097	36,223,825	5,867,962	10,744,657
Gross operating profit for the year	(19,062,097)	(36,223,825)	(5,867,962)	(10,744,657)
Less: Financial expense	362,799	1,031,829	1,115	38,504
Net operating (loss)/profit for the year	(19,424,896)	(37,255,654)	(5,869,077)	(10,783,161)
Add: Non-operating income/(loss)	(6,598,000)	(17,575,977)	(7,617,783)	-
(Loss)/Profit before income tax	(26,022,896)	(54,831,631)	(13,486,860)	(10,783,161)
Less: Income tax expense	-	-	-	-
Current tax expense	229,451	191,163	-	177,995
Net (loss)/profit after income tax	(26,252,347)	(55,022,794)	(13,486,860)	(10,961,156)
Other comprehensive income	-	-	-	-
Total comprehensive (loss)/income	(26,252,347)	(55,022,794)	(13,486,860)	(10,961,156)
Earning Per Share (EPS)	(0.14)	(0.30)	(0.07)	(0.06)

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dhaka,
29 April 2026

Doreen Power Generations and Systems Limited
Statement of Changes in Equity (Un-audited)
For the 3rd quarter ended 31 March 2026

(Amount in Taka)

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2025	1,811,189,010	361,849,889	112,723,917	45,416,097	2,331,178,913
Net profit for the year	-	-	-	(26,252,347)	(26,252,347)
Cash dividend for 2024-2025	-	-	-	(60,479,502)	(60,479,502)
Balance as at 31 March 2026	1,811,189,010	361,849,889	112,723,917	(41,315,752)	2,244,447,065

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 profit for the year	-	-	-	(55,022,794)	(55,022,794)
Cash dividend for 2023-2024	-	-	-	(60,479,502)	(60,479,502)
Balance as at 31 March 2025	1,811,189,010	361,849,889	112,723,917	466,550,976	2,752,313,792

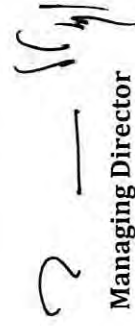
The annexed notes from 1 to 41 form an integral part of these Consolidated Financial Statements.


Company Secretary


Chief Financial Officer


Director

Dhaka,
 29 April 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited
Statement of Cash Flows (Un-audited)
For the 3rd quarter ended 31 March 2026

	01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka
A. Cash flows from operating activities		
Received from customers	-	82,043,400
Payment to suppliers and others	(749,716)	(40,116,525)
Payment for general and administrative expenses	(26,961,421)	(51,314,546)
Cash generated from operating activities	(27,711,137)	(9,387,671)
Financial expenses paid	(330,504)	(907,449)
Income tax paid	(253,955)	(308,048)
Net cash flow from operating activities	(28,295,597)	(10,603,168)
B. Cash flows from investing activities		
Interest received	1,019,783	58,525
Received from sale of non-current asset	74,508,300	122,950,000
Received from/(paid to) subsidiaries and sister concerns	(133,364,943)	43,093,094
Encashment of/(Investment in) FDRs	50,000,000	-
Net cash cash flow from /(used in) investing activities	(7,836,860)	166,101,619
C. Cash flows from financing activities		
Received from/(repayment of) short term loan	-	-
Dividend paid	(60,571,074)	(60,108,731)
Net cash used in financing activities	(60,571,074)	(60,108,731)
D. Net increase/(decrease) in cash and bank balances (A+B+C)	(96,703,530)	95,389,719
E. Effects of exchange rate changes on cash and cash equivalents	-	-
F. Cash and bank balances at beginning of the year	99,485,497	3,622,961
G. Cash and bank balances at the end of the year	2,781,967	99,012,680
Net Operating Cash Flow Per Share (NOCFPS)	(0.16)	(0.06)

(Note: 39)


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


Company Secretary


Chief Financial Officer


Director

Dhaka,
29 April 2026


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 2026

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.

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 2025, 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 going concern basis. The duration of PPAs with BREB and BPDB for three gas based power plants with 66 MW capacity for a period of 15 years has already expired between November 2023 and February 2024. Three Furnace Oil based power plants with total 225 MW capacity operated by almost 100% owned three subsidiaries which are fully operational and PPAs has about 6 years and 12 years duration. The company will get dividend from these subsidiaries and will be able to bear it's operational expenses very well. So, management believes that there is no uncertainty of interruption of the business activities in the foreseeable future. Accordingly, management does not foresee any significant uncertainties regarding going concern issue within the next twelve months from the date when the financial statements are authorized for issue.

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 2025.

	31.03.2026 Taka	30.06.2025 Taka
4 Property, plant and equipment		
A. Cost/revaluation		
Opening Balance	5,381,484	1,770,148,382
Add: Addition during the period	-	-
	5,381,484	1,770,148,382
Less: Disposal during the period	-	628,542,686
	5,381,484	1,141,605,696
Less: Classification to assets held for sale	-	1,136,224,212
	5,381,484	5,381,484
(B) Accumulated depreciation		
Opening Balance	5,355,445	812,824,000
Add: Charged during the period	26,034	93,194
	5,381,479	812,917,194
Less: Adjustment for disposal during the period	-	-
	5,381,479	812,917,194
Less: Classification to assets held for sale	-	807,561,749
	5,381,479	5,355,445
(C) Written down value (A-B)	5	26,039
(Schedule of property, plant and equipment is given in Annexure - A)		
4(a) Consolidated Property, plant and equipment		
Doreen Power Generations and Systems Limited (Note: 4)	5	26,039
Dhaka Northern Power Generations Limited	3,218,954,846	3,171,073,485
Dhaka Southern Power Generations Limited	2,922,408,331	3,081,644,912
Chandpur Power Generations Limited	5,202,615,629	5,547,577,599
	11,343,978,812	11,800,322,035
5 Right of Use (ROU) Assets		
(A) Valuation		
Opening Balance	7,588,936	7,588,936
Add: Addition during the year	-	-
	7,588,936	7,588,936
(B) Accumulated depreciation		
Opening Balance	7,005,169	5,837,641
Add: Charged during the year	583,767	1,167,528
	7,588,936	7,005,169
(C) Written down value (A-B)	-	583,767
5(a) Right of Use (ROU) Assets		
Doreen Power Generations and Systems Limited	-	583,767
Dhaka Southern Power Generations Limited	11,412,049	15,561,882
	11,412,049	16,145,649
6 Investments		
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	-	50,000,000
	3,908,976,000	3,958,976,000
6.1 Investments in subsidiaries		
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
	3,908,950,000	3,908,950,000

		31.03.2026 Taka	30.06.2025 Taka
6(a) Consolidated investments			
Doreen Power Generations and Systems Limited	(Note: 6)	3,908,976,000	3,958,976,000
Dhaka Northern Power Generations Limited		-	-
Dhaka Southern Power Generations Limited		746,563	29,147,241
Chandpur Power Generations Limited		-	-
		3,909,722,563	3,988,123,241
Less: Investment in subsidiaries	(Note: 6.1)	3,908,950,000	3,908,950,000
		772,563	79,173,241
7 Inventories			
Spare parts		91,622,643	91,622,643
7(a) Consolidated inventories			
Doreen Power Generations and Systems Limited	(Note: 7)	91,622,643	91,622,643
Dhaka Northern Power Generations Limited		710,344,018	649,594,453
Dhaka Southern Power Generations Limited		319,011,913	586,310,429
Chandpur Power Generations Limited		703,660,419	329,471,063
		1,824,638,993	1,656,998,588
8 Trade and other receivables			
Bangladesh Rural Electrification Board (BREB)		40,182,243	40,182,243
Ropushi Bangla Group		-	16,100,000
KPI Trading		80,000,000	-
Trust Marine Services		1,041,700	37,450,000
		121,223,943	93,732,243
8(a) Consolidated trade and other receivables			
Doreen Power Generations and Systems Limited	(Note: 8)	121,223,943	93,732,243
Dhaka Northern Power Generations Limited		1,675,625,505	1,899,703,995
Dhaka Southern Power Generations Limited		1,570,671,673	1,443,692,556
Chandpur Power Generations Limited		3,822,135,491	3,048,148,652
		7,189,656,612	6,485,277,445
9 Advance, deposits and prepayments of the Company			
Advance	(Note: 9.1)	3,079,418	2,960,247
Deposits	(Note: 9.2)	12,579,970	12,579,970
		15,659,388	15,540,217
9.1 Advance			
Advances to staff and others		1,017,118	1,151,902
Advance income tax		2,062,300	1,808,345
		3,079,418	2,960,247
9.2 Deposits			
Palli Bidhut -Narshingdi		72,000	72,000
Margin on bank guarantee		12,007,970	12,007,970
Security deposit to Central Depository Bangladesh Ltd. (CDBL)		500,000	500,000
		12,579,970	12,579,970
9(a) Consolidated advance, deposits and prepayments			
Doreen Power Generations and Systems Limited	(Note: 9)	15,659,388	15,540,217
Dhaka Northern Power Generations Limited		16,762,383	16,531,913
Dhaka Southern Power Generations Limited		20,665,352	16,229,930
Chandpur Power Generations Limited		42,875,421	35,598,925
		95,962,544	83,900,984

	31.03.2026 Taka	30.06.2025 Taka
10 Current A/C (Receivable) with subsidiaries and sister concerns		
Asian Entech Power Corporations Ltd.	361,720	25,511,720
Banco Energy Generation Ltd.	17,705,000	5,805,000
Doreen Power House and Technologies Ltd.	2,800,807,366	2,317,991,023
Manikgonj Power Generations Limited	122,963,840	48,663,840
	2,941,837,926	2,397,971,583
10(a) Consolidated current A/C with subsidiaries and sister concerns		
Doreen Power Generations and Systems Limited (Note: 10)	2,941,837,926	2,397,971,583
Dhaka Northern Power Generations Limited	2,561,872,723	1,943,379,387
Chandpur Power Generations Ltd.	2,363,986,859	1,883,735,797
Dhaka Southern Power Generations Limited	2,428,341,008	2,103,846,672
	10,296,038,516	8,328,933,439
Less: Inter-Company balances	4,397,458,096	3,986,956,696
	5,898,580,420	4,341,976,743
11 Cash and bank balance		
Cash in hand	891	15,769
Cash at bank	2,781,076	99,469,728
	2,781,967	99,485,497
11(a) Consolidated cash and bank balance		
Doreen Power Generations and Systems Limited (Note: 11)	2,781,967	99,485,497
Dhaka Northern Power Generations Limited	5,804,162	36,540,549
Dhaka Southern Power Generations Limited	1,972,029	8,867,030
Chandpur Power Generations Limited	30,244,043	38,164,444
	40,802,201	183,057,521
12 Assets held for sale		
<p>Management has decided to sell all non-current assets of three gas based power plants as these are in shut-down condition after expiry of their 15 yrsrs contract period. Machinaries and other physical establishments of Tangail Feni and Narshingdi plants have already been sold out. Land of Tangail and Feni plant will be sold soon. Accordingly, these assets are presented as a disposal group held for sale. Efforts to sell the disposal group have started and a sale is expected by June 2026.</p>		
Impairment losses relating to the disposal group		
<p>Impairment losses of Tk.409,908,184 for write-downs of the disposal group to the lower of its carrying amount and its fair value less costs to sell have been reported as "Impairment loss on building and plants valuation" in profit and loss statement. The impairment losses have been applied to reduce the carrying amount of property, plant and equipment within the disposal group.</p>		
Assets of disposal group held for sale		
Opening Balance	328,662,463	328,662,463
Less: Sold during the year	(112,117,783)	-
	216,544,680	328,662,463
13 Share capital		
Authorized capital		
200,000,000 ordinary shares of Taka 10 each	2,000,000,000	2,000,000,000
Issued, subscribed and paid up capital		
60,000,000 ordinary shares issued before IPO	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
	1,811,189,010	1,811,189,010

	31.03.2026 Taka	30.06.2025 Taka
14 Share premium		
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
	361,849,889	361,849,889
15 Retained earnings		
Opening Balance	45,416,097	582,053,273
Net Profit for the year	(26,252,347)	(476,157,674)
Less: Cash dividend declared for the year (10 % & 10%)	(60,479,502)	(60,479,502)
	(41,315,752)	45,416,097
15(a) Consolidated retained earnings		
Opening Balance	7,210,250,047	6,692,184,716
Net Profit for the year	753,731,575	578,544,833
Less: Cash dividend declared for the year (10 % & 10%)	(60,479,502)	(60,479,502)
	7,903,502,120	7,210,250,047
16 Revaluation surplus		
Opening Balance	112,723,917	112,723,917
Add: Addition during the year	-	-
	112,723,917	112,723,917
17 Non- controlling interest		
Dhaka Southern Power Generations Limited (Note: 17.1)	37,724,178	35,531,715
Dhaka Northern Power Generations Limited (Note: 17.2)	26,957,129	25,493,759
Chandpur Power Generations Limited (Note: 17.3)	3,016,921	2,733,291
	67,698,228	63,758,764
17.1 Dhaka Southern Power Generations Limited		
Paid up capital	793,500,000	793,500,000
Retained earnings	3,618,190,684	3,361,792,222
Total net assets	4,411,690,684	4,155,292,222
Non-controlling interest @ 0.8551%	37,724,178	35,531,715
17.2 Dhaka Northern Power Generations Limited		
Paid up capital	1,130,450,000	1,130,450,000
Retained earnings	3,362,404,876	3,118,509,835
Total net assets	4,492,854,876	4,248,959,835
Non-controlling interest @ 0.60%	26,957,129	25,493,759
17.3 Chandpur Power Generations Limited		
Paid up capital	2,250,000,000	2,250,000,000
Retained earnings	766,920,538	483,290,656
Total net assets	3,016,920,538	2,733,290,656
Non-controlling interest @ 0.10%	3,016,921	2,733,291
17(a) Consolidated long term loan -net off current maturity		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	334,576,885	617,148,498
Dhaka Southern Power Generations Limited	858,440,505	715,460,186
Chandpur Power Generations Limited	3,361,112,047	3,614,010,433
	4,554,129,437	4,946,619,117

	31.03.2026 Taka	30.06.2025 Taka
18 Land lease liability net of current maturity		
Opening Lease Liability	717,705	2,061,724
Add: Interest charged during the year	32,295	155,981
	750,000	2,217,705
Less: Payment made during the year	750,000	1,500,000
Closing Lease Liability	-	717,705
Less: Current portion of lease liability	-	717,705
	-	-
18(a) Consolidated lease liability		
Doreen Power Generations and Systems Limited	-	-
Dhaka Southern Power Generations Limited	5,407,515	11,062,606
	5,407,515	11,062,606
19(a) Consolidated deferred revenue		
Doreen Power Generations and Systems Limited	-	-
Chandpur Power Generations Limited	264,718,229	228,186,329
	264,718,229	228,186,329
20 Deferred tax liability		
Deferred tax relating to profit and loss account components	-	-
Deferred tax relating to component of other comprehensive income	19,892,456	19,892,456
	19,892,456	19,892,456
21 Assets retirement obligation		
Opening balance	2,500,000	2,500,000
Add: Addition/ adjustment during the year	(2,500,000)	-
	-	2,500,000
22 Trade payables of the Company		
Gas bill payable to Titas Gas Transmission Limited	315,486,471	315,486,471
Gas bill payable to Bakhrabad Gas Systems Limited	298,076,641	298,076,641
	613,563,112	613,563,112
22(a) Consolidated trade payables		
Doreen Power Generations and Systems Limited (Note: 22)	613,563,112	613,563,112
Dhaka Northern Power Generations Limited	559,679	30,316,092
Dhaka Southern Power Generations Limited	15,462,854	29,984,996
Chandpur Power Generations Limited	1,442,720	4,502,331
	631,028,365	678,366,531
23(a) Consolidated current portion of long term loan		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	304,757,505	301,794,921
Dhaka Southern Power Generations Limited	282,501,025	205,333,548
Chandpur Power Generations Limited	480,642,241	469,370,542
	1,067,900,772	976,499,010
24 Current portion of lease liability of the Company	-	717,705
24(a) Consolidated current portion of lease liability		
Doreen Power Generations and Systems Limited (Note: 24)	-	717,705
Dhaka Southern Power Generations Limited	9,257,500	9,257,500
	9,257,500	9,975,205
25 Current A/c (Payable) with subsidiaries and sister concerns		
Chandpur Power Generations Limited	1,298,976,992	944,875,592
Dhaka Northern Power Generations Limited	1,636,297,651	1,594,697,651
Dhaka Southern Power Generations Limited	1,462,183,453	1,447,383,453
	4,397,458,096	3,986,956,696

	31.03.2026 Taka	30.06.2025 Taka
25(a) Consolidated current A/c (Payable) with subsidiaries and sister concerns		
Doreen Power Generations and Systems Limited	4,397,458,096	3,986,956,696
Dhaka Northern Power Generations Limited	-	-
Chandpur Power Generations Ltd.	-	-
Dhaka Southern Power Generations Limited	-	-
	4,397,458,096	3,986,956,696
Less: Inter-Company balances	4,397,458,096	3,986,956,696
	<u>-</u>	<u>-</u>
26(a) Consolidated short term loan		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	2,959,097,788	2,441,731,062
Dhaka Southern Power Generations Limited	1,604,628,851	2,074,575,745
Chandpur Power Generations Limited	4,681,046,462	3,643,341,719
	<u>9,244,773,101</u>	<u>8,159,648,526</u>
27 Consolidated interest payable		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	76,112,542	50,657,677
Dhaka Southern Power Generations Limited	35,028,196	33,604,188
Chandpur Power Generations Limited	231,241,129	103,635,809
	<u>342,381,867</u>	<u>187,897,674</u>
28 Unclaimed dividend		
Payable for 2022	-	442,446
Payable for 2023	475,551	466,851
Payable for 2024	446,644	448,035
Payable for 2025	343,565	-
	<u>1,265,760</u>	<u>1,357,332</u>
29 Liabilities for expenses and others		
Salary and allowances payable	1,643,396	3,562,539
Land lease rent payable to BREB	1,875,000	1,125,000
Withholding Tax & VAT payable	3,608	43,240
Audit fee payable	-	575,000
Internet and Telephone bill payable	123,338	77,749
Payable to Bhai Bhai & Nahar Enterprise	335,000	335,000
Dormitory expense payable	114,300	118,300
Spare parts bill payable to Khaja Ajmeri	4,412,900	4,412,900
Compensatory benefits payable to employees at golden handshake	9,826,804	15,672,856
Leave encashment payable	981,985	2,077,676
C & F bill payable	1,142,971	1,142,971
Bill payable to Delcot Ltd.	40,511	40,511
Security Service Bill Payable	465,058	424,754
Payable to Active Energy & Feather Line	48,726	48,726
Office rent payable	83,973	83,973
Payable to CDZ Global, Salina Metal & others	29,208	29,208
	<u>21,126,778</u>	<u>29,770,403</u>
29(a) Consolidated liabilities for expenses		
Doreen Power Generations and Systems Limited	21,126,778	29,770,403
Dhaka Northern Power Generations Limited	20,566,910	25,385,429
Dhaka Southern Power Generations Limited	50,196,934	48,288,731
Chandpur Power Generations Limited	126,123,025	84,405,128
	<u>218,013,647</u>	<u>187,849,691</u>

(Note: 29)

		31.03.2026 Taka	30.06.2025 Taka
30 Provision for income tax			
Opening balance		663,834	622,273
Add: Provision made during the year	(Note: 37)	229,451	41,561
		893,285	663,834
Less: Settlement during the year		-	-
		893,285	663,834
30(a) Consolidated provision for income tax			
Doreen Power Generations and Systems Limited	(Note: 30)	893,285	663,834
Dhaka Northern Power Generations Limited		837,453	830,267
Dhaka Southern Power Generations Limited		2,614,854	2,440,930
Chandpur Power Generations Limited		2,271,471	1,953,534
		6,617,063	5,888,565
31 Net Asset Value (NAV) Per Share			
Net Assets (Total Assets- Total Liabilities)		2,244,447,065	2,331,178,913
Number of ordinary shares outstanding (Denominator)	(Note: 39.1)	181,118,901	181,118,901
		12.39	12.87
31(a) Consolidated Net Asset Value (CNAV) Per Share			
Net Assets (Total Assets- Total Liabilities)		10,189,264,936	9,496,012,863
Number of ordinary shares outstanding (Denominator)	(Note: 39.1)	181,118,901	181,118,901
		56.26	52.43

01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka	01 Jan 2026 to 31 March 2026 Taka	01 Jan 2025 to 31 March 2025 Taka
-	-	-	-

32 Revenue

** No revenue from own electricity supply is earned 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.	-	-	-
Dhaka Northern Power Generations Limited	2,592,275,304	2,431,504,922	596,261,388
Dhaka Southern Power Generations Limited	1,794,249,014	2,318,823,233	527,185,519
Chandpur Power Generations Limited	4,819,065,721	5,922,961,710	915,542,284
	9,205,590,039	10,673,289,866	2,038,989,191
			2,816,401,269

** Revenue of DSPGL and CPGL has decreased significantly due to decrease in demand for electricity from customer.

33 Cost of sales

-	-	-	-
---	---	---	---

** No expense is incurred 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.

33(a) Consolidated cost of sales

Doreen Power Generations and Systems Ltd.	-	-	-
Dhaka Northern Power Generations Limited	1,923,157,718	1,787,143,516	407,860,810
Dhaka Southern Power Generations Limited	1,243,287,959	1,702,442,753	369,597,160
Chandpur Power Generations Limited	3,749,593,577	4,654,157,540	567,658,989
	6,916,039,254	8,143,743,810	1,345,116,959
			2,044,916,614

(Note: 33)

** Cost of sales of DSPGL and CPGL has decreased significantly in current year for decrease in electricity generation due to decrease in demand of electricity.

34 General and administrative expenses

	01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka	01 Jan 2026 to 31 March 2026 Taka	01 Jan 2025 to 31 March 2025 Taka
Salaries and allowances	12,699,249	18,601,238	3,532,120	5,914,560
Director's remuneration	-	600,000	-	-
Audit fee	-	23,000	-	23,000
Utility bills	36,165	213,603	4,945	13,267
Advertisement expense	524,480	659,587	305,400	363,352
AGM Expenses	-	346,500	-	346,500
Car fuel expenses	156,292	180,585	37,300	47,760
Common stock for official use	2,523	10,036	780	4,975
Corporate social responsibility	400,000	150,000	200,000	-
Credit Rating fee	69,000	-	69,000	-
DSE, CSE and CDBL annual fee	271,990	1,656,000	-	1,550,000
Entertainment expenses	216,754	366,816	92,892	161,057
Environment compliance cost	-	69,920	-	69,920
Fooding expense	503,731	1,062,528	145,661	256,085
Group insurance premium	-	265,313	-	-
Internet bill	195,065	210,105	59,895	69,585
Legal and professional fee	609,500	672,750	609,500	97,750
Licenses and other fees	81,170	24,490	55,350	2,530
Medical expense	585	590	155	130
Mobile and telephone bill	81,801	233,558	25,665	58,245
Office maintenance	68,465	116,306	22,045	-
Office rent	-	690,000	-	34,416
Overtime	2,310	64,050	-	3,010
Postage	3,407	37,562	1,060	31,765
Printing & Stationeries	287,750	190,300	-	-
Software expense	63,000	-	-	-
Surcharge on gas bill	-	4,411,530	-	-
Security Services Expense	1,928,219	1,898,498	641,300	644,806
Travelling and conveyance allowance	11,140	156,757	4,530	5,280
Depreciation of right of use of lease land	583,767	875,646	-	291,882
Demand charge of Gas connection	-	630,236	-	-
Dormitory expense	81,000	96,720	-	27,000
Direct labor charge	23,900	61,570	-	17,750
Spare parts and O&M expense	134,500	659,065	56,600	398,535
Depreciation	26,034	944,266	3,764	311,497
	19,062,097	36,223,825	5,867,962	10,744,657

	01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka	01 Jan 2026 to 31 March 2026 Taka	01 Jan 2025 to 31 March 2025 Taka
34(a) Consolidated general and administrative expenses				
Doreen Power Generations and Systems Ltd.	19,062,097	36,223,825	5,972,862	10,744,657
Dhaka Northern Power Generations Limited	35,606,111	31,849,796	11,018,927	10,745,159
Dhaka Southern Power Generations Limited	46,051,414	41,270,758	17,734,517	16,386,436
Chandpur Power Generations Limited	55,173,844	51,118,506	19,770,028	18,386,479
	155,893,466	160,462,885	54,496,335	56,262,730
35 Finance expenses				
Bank guarantee commission	-	192,093	-	-
Bank charge	330,504	262,982	1,115	6,902
Foreign exchange loss	-	452,375	-	-
Unwinding discount on lease arrangement	32,295	124,379	-	31,601
	362,799	1,031,829	1,115	38,504
35(a) Consolidated finance expenses				
Doreen Power Generations and Systems Ltd.	362,799	1,031,829	1,115	38,504
Dhaka Northern Power Generations Limited	389,635,378	437,329,544	119,617,444	140,003,061
Dhaka Southern Power Generations Limited	248,969,705	300,904,309	86,742,583	111,992,545
Chandpur Power Generations Limited	732,769,184	1,063,812,928	223,265,503	276,988,602
	1,371,737,066	1,803,078,610	429,626,645	529,022,711
36 Non-operating income				
Gain/(loss) on sale of non-current assets	(7,617,783)	(17,634,502)	(7,617,783)	-
Interest income from deposit with bank	1,019,783	58,525	-	-
	(6,598,000)	(17,575,977)	(7,617,783)	-
36.1 Loss on sale of non-current assets of plants				
Book value of non-current assets sold	109,617,783	218,634,502	109,617,783	-
Sales proceeds of non-current assets sold	102,000,000	201,000,000	102,000,000	-
	7,617,783	17,634,502	7,617,783	-
36(a) Consolidated non-operating income				
Doreen Power Generations and Systems Ltd.	(6,598,000)	(17,575,977)	(7,617,783)	-
Dhaka Northern Power Generations Limited	26,130	2,160,684	-	746,517
Dhaka Southern Power Generations Limited	632,450	4,832,189	1,850	739,506
Chandpur Power Generations Limited	2,897,609	5,861,309	115,245	5,564,932
	(3,041,811)	(4,721,795)	(7,500,688)	7,050,955

(Note: 34)

(Note: 35)

(Note: 36.1)

(Note: 36)

	01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka	01 Jan 2026 to 31 March 2026 Taka	01 Jan 2025 to 31 March 2025 Taka
37 Current tax expense				
Provision for tax on interest income & gain on car sale @ 22.50%	229,451	13,168	-	-
Shortfall/(excess) in provision for last year	-	177,995	-	177,995
	229,451	191,163	-	177,995
37.1 Reconciliation of effective tax rate				
Profit before tax	(26,022,896)	(54,831,631)	(13,486,860)	(10,783,161)
Income tax expense	229,451	191,163	-	177,995
Effective tax rate	-0.88%	-0.35%	0.00%	-1.65%
Regular tax rate of the company	22.50%	22.50%	22.50%	22.50%
Effect of business loss/exemption	-16.80%	-15.29%	-9.79%	-22.50%
Effect of loss on non-current assets slae	-6.59%	-7.24%	-12.71%	0.00%
Effect of disallowances and others adjustment	0.00%	-0.32%	0.00%	-1.65%
Effective tax rate	-0.88%	-0.35%	0.00%	-1.65%
37(a) Consolidated income tax expense				
Doreen Power Generations and Systems Ltd.	229,451	191,163	-	177,995
Dhaka Northern Power Generations Limited	7,186	694,386	-	305,490
Dhaka Southern Power Generations Limited	173,924	1,463,309	509	337,821
Chandpur Power Generations	796,842	3,684,525	31,692	3,603,021
	1,207,403	6,033,383	32,201	4,424,328
38 Earning per share				
Net Profit attributable to the ordinary shareholders (Tk.)	(26,252,347)	(55,022,794)	(13,486,860)	(10,961,156)
Weighted average number of shares outstanding	181,118,901	181,118,901	181,118,901	181,118,901
Basic Earning per share (EPS) (Tk.)	(0.14)	(0.30)	(0.07)	(0.06)
38.1 Weighted average number of shares outstanding				
No. of shares outstanding as on 01 July 2025	181,118,901	181,118,901	181,118,901	181,118,901
Bonus shares issued in 2025 for Income Year (IY) 2024-25	-	-	-	-
Weighted average number of shares outstanding during the period	181,118,901	181,118,901	181,118,901	181,118,901

** No bonus share is issued during 2025 for income year 2024-2025.

01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka	01 Jan 2026 to 31 March 2026 Taka	01 Jan 2025 to 31 March 2025 Taka
---	---	---	---

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.

38(a) Consolidated earnings per share

Net Profit attributable to the ordinary shareholders (Tk.)	753,731,575	551,659,905	201,310,681	188,033,621
Weighted average number of shares (Nos.)	181,118,901	181,118,901	181,118,901	181,118,901
Earning Per Share (EPS) (Tk.)	4.16	3.05	1.11	1.04

(Note: 38.1)

** Consolidated EPS has increased for decrease in finance cost due to decrease in currency exchange loss for stable exchange rate of BDT against US Dollar and Euro.

39 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	(28,295,597)	(10,603,168)		
Weighted average number of ordinary shares	181,118,901	181,118,901		
	(0.16)	(0.06)		

(Note: 38.1)

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

Net operating cash flows	877,111,006	2,043,332,682		
Weighted average number of ordinary shares	181,118,901	181,118,901		
	4.84	11.28		

(Note: 38.1)

**Consolidated NOCFPS has decreased significantly due to decrease in receipt of revenue bill from BPDB compared to last year.

01 Jul 2025 to 31 March 2026 Taka	01 Jul 2024 to 31 March 2025 Taka
---	---

40 Reconciliation of net profit with cash flow from operating activities

Net profit after income tax	(26,252,347)	(55,022,794)
Adjustment for:		
Depreciation	26,034	944,266
Depreciation of right of use of lease land	583,767	875,646
Interest income from bank deposits	(1,019,783)	(58,525)
Gain/loss on sale of non-current asset	7,617,783	17,634,502
Finance expense-Unwinding discount on lease arrangement	32,295	124,379
Changes in:		
Trade receivables	-	82,043,400
Advance, deposit and prepayments	(119,171)	5,194,180
Lease liabilities	(750,000)	(1,125,000)
Trade payable	-	(44,315,758)
Liabilities for expenses and others	(8,643,625)	(16,910,633)
Provision for income tax	229,451	13,168
Net cash flow from operating activities	(28,295,597)	(10,603,169)

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

Net profit after income tax	757,671,038	555,249,382
Adjustment for:		
Depreciation	791,206,088	684,877,245
Depreciation of right of use of lease land	4,733,600	5,544,209
Interest income from bank deposits	(5,009,707)	(12,202,874)
Gain/loss on sale of non-current asset	7,617,783	17,634,502
Finance expense-Unwinding discount on lease arrangement	1,320,328	1,888,969
Unrealized foreign exchange loss	-	64,631,211
Changes in:		
Inventories	(167,640,405)	(7,788,698)
Trade and other receivables	(676,887,466)	735,796,665
Advance, deposit and prepayments	(12,061,560)	(49,993,533)
Deferred revenue	36,531,900	-
Lease liabilities	(7,693,125)	(8,068,125)
Trade payable	(47,338,166)	(18,928,510)
Interest payable	154,484,193	4,069,579
Liabilities for expenses and others	39,448,007	67,143,070
Provision for income tax	728,498	3,479,591
Net cash flow from operating activities	877,111,006	2,043,332,682

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.

Key management personnel compensation

Key management personnel compensation comprised the following:

Remuneration (Short-term benefit)

- 600,000

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 31.03.2026	Outstanding as on 30.06.2025
Asian-Entech Power Corporation Ltd.	Parent Company	Temporary Loan	(25,150,000)	361,720	25,511,720
Banco Energy Generation Ltd.	Sister Concern	Temporary Loan	11,900,000	17,705,000	5,805,000
Doreen Power House & Technologies Ltd.	Sister Concern	Temporary Loan	482,816,343	2,800,807,366	2,317,991,023
Manikgonj Power Generations Limited	Sister Concern	Temporary Loan	74,300,000	122,963,840	48,663,840
Chandpur Power Generations Limited	Subsidiary Company	Temporary Loan	(354,101,400)	(1,298,976,992)	(944,875,592)
Dhaka Northern Power Generations Ltd.	Subsidiary Company	Temporary Loan	(41,600,000)	(1,636,297,651)	(1,594,697,651)
Dhaka Southern Power Generations Ltd.	Subsidiary Company	Temporary Loan	(14,800,000)	(1,462,183,453)	(1,447,383,453)
Total			133,364,943	(1,455,620,170)	(1,588,985,113)

* 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 2026

Categories of assets	Cost			Depreciation			Written Down Value as at 31 Mar 2026			
	Balance as at 01 July 2025	Addition during the year	Disposal/adjustment	Balance as at 31 March 2026	Rate (%)	Balance as at 01 July 2025		Addition during the year	Disposal/adjustment	Balance as at 31 March 2026
a. Freehold Assets										
Land & land development	83,928,307	-	-	83,928,307	-	-	-	-	-	83,928,307
Building and premises	19,242,513	-	19,242,513	-	5%	-	-	-	-	-
Office decoration & renovation	194,387	-	-	194,387	20%	194,387	-	-	194,387	-
Power plant	92,875,270	-	92,875,270	-	3.33%	-	-	-	-	-
Machine overhauling	806,630,708	-	806,630,708	-	20%	806,630,708	-	-	-	-
Furniture and fixture	222,701	-	-	222,701	20%	196,666	26,034	-	222,700	1
Office & electrical equipment	736,654	-	-	736,654	20%	736,654	-	-	736,654	-
Office car/vehicle	5,158,783	-	-	5,158,783	20%	5,158,779	-	-	5,158,779	4
Sub Total	1,008,989,323	-	918,748,491	90,240,832		812,917,194	26,034	806,630,708	6,312,520	83,928,312
b. Revalued Assets										
Land and land development	132,616,373	-	-	132,616,373	-	-	-	-	-	132,616,373
Sub Total	132,616,373	-	-	132,616,373		-	-	-	-	132,616,373
Total as of 31 Mar 2026	1,141,605,696	-	918,748,491	222,857,205		812,917,194	26,034	806,630,708	6,312,520	216,544,685
Total as of 30 June 2025	1,770,148,382	-	628,542,686	1,141,605,696		812,824,000	93,194	-	812,917,194	328,688,502

Particulars	Cost Value	Accumulated Depreciation	Written Down Value
a) Value of Property, Plant and Equipment classified as Assets Held for Sale	217,475,721	931,041	216,544,680
b) Value of Property, Plant and Equipment not classified as Assets Held for Sale	5,381,484	5,381,479	5
Total	222,857,205	6,312,520	216,544,685