



ANNUAL REPORT 2023 (DRAFT)

Electricity Generation Company of Bangladesh Ltd.

ISO 9001:2015, ISO 14001:2015 & ISO 45001:2018 Certified

Unique Heights (Level: 14, 15 & 16),

117 Kazi Nazrul Islam Avenue, Eskaton Garden, Dhaka-1217

Vision

“Generation of quality electricity for the betterment of the nation”

Mission

Generate environment friendly, affordable and quality electricity in commercial manner through skilled management using state-of-the-art technology.

Company Information

Name of the Company	Electricity Generation Company of Bangladesh Limited.
Status of the Company	Public Limited Company (Not Publicly Traded/Non-Listed Company).
Date of Incorporation and Rename	Incorporated on 23-11-1996 as Meghnaghat Power Company Limited. (Pvt. Ltd). Meghnaghat Power Company Limited was renamed as Electricity Generation Company of Bangladesh Limited on 16-02-2004.
Registered & Corporate Office	Unique Heights (Level-15 & 16), 117 Kazi Nazrul Islam Avenue, Eskaton Garden, Ramna, Dhaka-1217.
Company Incorporation Date and Registration Number	Incorporated on 23-11-1996, Registration No. C-31833(954)/96.
Conversion from Private Ltd.	Electricity Generation Company of Bangladesh Limited was converted from Private Limited Company to Public Limited Company on 15-01-2009.
Authorized Capital	5,000 (Five Thousand) Crore Taka.
Issued and Paid-up Capital	870,75,13,000 Taka.
Number of Shares issued and Paid-up	87,07,513 Shares @ 1,000 Taka each.
Administrative Ministry	Power Division, Ministry of Power, Energy & Mineral Resources.
Plants in Operation	1) Siddhirganj 2×120 MW Peaking Power Plant. Financed by ADB and GOB. COD: 05-02-2012. 2) Haripur 412 MW Combined Cycle Power Plant. Financed by JICA, GOB and EGCB Ltd. COD: 06-04-2014. 3) Siddhirganj 335 MW Combined Cycle Power Plant. Financed by WB, GOB and EGCB Ltd. COD: 01-05-2018 (Simple Cycle) and 10-09-2019 (Combined Cycle)
Project under Implementation	Sonagazi 75 MW (50 MW+ 25 MW) Solar Power Plant Construction Project, Sonagazi, Feni. Financed by WB, GOB and EGCB Ltd.
Development Partners	Asian Development Bank (ADB) The World Bank (WB) Japan International Co-operation Agency (JICA)
Statutory Auditor	ACNABIN & CO Chartered Accountants RJSC Registration No.: PF-27897/86 Address: BDBL Bhaban (Level-13 & 15), 12 Kawran Bazar Commercial Area, Dhaka-1215, Bangladesh
Tax Advisor	Anowar & Associates Shah Ali Tower (10 th Floor) 33, Kawran Bazar C/A, Dhaka-1215
Bankers	1) Sonali Bank Ltd.

	2) Rupali Bank Ltd. 3) Agrani Bank Ltd. 4) Janata Bank Ltd. 5) Standard Chartered Bank 6) Bank Asia Ltd. 7) Export Import Bank of Bangladesh Ltd.
Trade License No.	TRAD/DNCC/051393/2022, Dhaka North City Corporation
ETIN	722310566476
VAT Reg. No.	002273992-0208
BERC License No.	28.01.0000.015.08.001.11(Part-2)/PSPGC-002/1482 Dated 10 April 2023
Generation Capacity	954 MW
ISO Certificate	ISO 9001:2015, ISO 14001:2015, ISO 45001:2018

Board of Directors

Sl.	Name	Address	Position
1	S. M. Enamul Kabir	Additional Secretary Power Division, MPEMR	Chairman
2	Neelufar Ahmed	Special Assistant to Prime Minister, Prime Minister's Office	Director
3	Mohammad Hossain	DG, Power cell Power Division, MPEMR	Director
4	Dr. Mahmuda Akter	Executive President Bangladesh Institute of Capital Market	Director
5	S M Wazed Ali Sarder	Member (Generation), BPDB	Director
6	Nira Mazumder	Ex-Member (P&D), BPDB	Director
7	Saiful Islam Azad	Deputy Secretary Power Division, MPEMR	Director
8	Alia Meher	Deputy Secretary Power Division, MPEMR	Director
9	Md. Helal Uddin	Deputy Secretary Finance Division, MOF	Director
10	Saifuddin Ahmed Bhuiya	Proprietor Saif International	Director
11	Mohammad Shahinur Rahman Tutul	Chairman SSRM Agro Tech Engineering Ltd.	Director
12	Major General Moin Uddin (Retd.)	Managing Director, EGCB Ltd.	Managing Director

Board Committees

A) Administrative Affairs Committee		
i.	S. M. Enamul Kabir	Convener
ii.	Neelufar Ahmed	Member
iii.	Nira Mazumder	Member
iv.	Major General Moin Uddin (Retd.)	Member
B) Procurement and Technical Committee		
i.	Mohammad Hossain	Convener
ii.	S M Wazed Ali Sarder	Member
iii.	Saiful Islam Azad	Member
iv.	Major General Moin Uddin (Retd.)	Member
C) Budget and Audit Committee		
i.	Dr. Mahmuda Akter	Convener
ii.	Mohammad Hossain	Member
iii.	Md. Helal Uddin	Member
iv.	Saifuddin Ahmed Bhuiya	Member
D) Legal and Governance Committee		
i.	S M Wazed Ali Sarder	Convener
ii.	Alia Meher	Member
iii.	Md. Helal Uddin	Member
iv.	Mohammad Shahinur Rahman Tutul	Member

List of Chairman and Managing Director (From 16-02-2004 to till date)

Chairman

Sl.	Name	From	To
1	Syed Abdul Mayeed, Chairman, BPDB	16-Feb-04	19-Sep-04
2	Md. Mokhlesur Rahman Khandaker, Chairman, BPDB	19-Sep-04	12-Dec-04
3	Khaja Golam Ahmed, Chairman, BPDB	12-Dec-04	7-Jul-05
4	A N H Akhter Hossain, Chairman, BPDB	7-Jul-05	3-May-06
5	A N M Rizwan, Chairman, BPDB	3-May-06	5-Dec-06
6	A N H Akhter Hossain, Secretary, Power Division, MPEMR	5-Dec-06	24-Jan-07
7	A K M Zafar Ullah Khan, Secretary, Power Division, MPEMR	24-Jan-07	27-Jun-07
8	Dr. M Fouzul Kabir Khan, Secretary, Power Division, MPEMR	27-Jun-07	12-Dec-07
9	M Abdul Aziz, Secretary, Ministry of Agriculture	15-Jan-08	27-Nov-08
10	Dr. Md. Nurul Amin, Ex-Secretary, Ministry of Industries	20-Dec-08	5-Mar-09
11	Md. Abdul Muttalib, Ex-Member, BPDB	5-Mar-09	4-Jan-12
12	Tapos Kumar Roy, Addl. Secretary, Power Division, MPEMR	4-Jan-12	19-Sep-12
13	Foiz Ahamed, Addl. Sec. (Development), Power Division, MPEMR	19-Sep-12	16-Jun-14
14	Monowar Islam, Secretary, Power Division, MPEMR	16-Jun-14	12-Feb-17
15	Dr. Ahmad Kaikaus, Senior Secretary, Power Division, MPEMR	12-Feb-17	12-Dec-19
16	Mohammad Alauddin, Additional Secretary & Chairman, SREDA	12-Dec-19	30-Nov-20
17	Sheikh Faezul Amin, Additional Secretary, Power Division, MPEMR	30-Nov-20	30-May-21
18	Md. Nurul Alam, Additional Secretary, Power Division, MPEMR	30-May-21	25 July-22
19	S. M. Enamul Kabir, Additional Secretary, Power Division, MPEMR	25-July-22	Till Date

Managing Director

Sl.	Name	From	To
1	Md. Delwar Hossain	9-Oct-05	24-Dec-08
2	A M M Murtaza Ali	28-Dec-08	11-Aug-10
3	Santi Ram Roy (Additional Charge)	12-Aug-10	12-Jun-11
4	Md. Mostafa Kamal	12-Jun-11	12-Jan-16
5	A. T. M. Zahirul Islam Majumder	01-Feb-16	22-Jul-17
6	A M Monsurul Alam (Additional Charge)	01-Jun-17	23-Jul-17
7	Ali Kausar Muhammad Firoz	23-Jul-17	22-Jan-19
8	Md. Matiul Islam (Additional Charge)	22-Jan-19	24-Feb-19
9	Arun Kumar Saha	24-Feb-19	23-Feb-22
10	Dhurjjati Prosad Sen (Acting)	24-Feb-22	31-May-22
11	Major General Moin Uddin (Retd.)	01-Jun-22	Till Date

Management

Major General Moin Uddin (Retd.)
Managing Director

Md. Nazmul Alam
Executive Director (P&D)

A.K.M Manzur Kadir
Executive Director (O&M) and
Executive Director (Admin. & Finance) (Addl. Charge)

Kazi Nazrul Islam
Company Secretary

Power Plants in Operation

1) Siddhirganj 2X120 MW Peaking Power Plant:

a) General Information

Sl.	Item	Description
1	Name of the Power Plant	Siddhirganj 2X120 MW Peaking Power Plant
2	Address/Location of the Power Plant	Siddhirganj, Narayanganj
3	Plant Cost	12,456.33 Million Taka
4	Financed by	Asian Development Bank (ADB) and GOB
5	Loan Amount	USD 110 Million Loan No. 2039-BAN, Date: 25 February 2004
6	Repayment schedule	25 years including 5 years grace period. Interest rate is 5.0% on Foreign and Local currency
7	EPC Contractor	Bharat Heavy Electricals Limited (BHEL), India
8	EPC Contract	Signing date: 31 January 2007 Effective date: 16 June 2007
9	EPC Contract Price	USD 108.48 Million + BDT 353.16 Million
10	Land Area	4.17 acres
11	Commercial Operation Date (COD)	05 February 2012
12	Power Purchase Agreement (PPA)	PPA between EGCB Ltd. and BPDB (a) Signed on 29 August 2011 (b) 1 st Revision on: 25 February 2015 (c) 2 nd Revision on: 31 July 2017 (d) 3 rd Revision on: 21 October 2019 PPA Term: 22 years from COD
13	Land Lease Agreement (LLA)	LLA for 4.17 acres of land was signed between EGCB Ltd. and BPDB on 29 August 2011
14	Long Term Service Agreement (LTSA)	Signed on 31 October 2014 for a period of six years with: (a) BGGTS, India for GT portion; and (b) BHEL, India for Generator and BOP portion Extension of LTSA of GT portion with BGGTS, India signed on 05 November 2019 valid upto 31 December 2022.
15	Safety and Security Arrangements	Security is maintained by EGCB's own security force and Bangladesh Ansar Bahini. Plant is Under CCTV Surveillance
16	ISO	Achieved on 20 May 2019 ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018
17	Free Governor Mode of Operation (FGMO)	Implemented on 14 November 2018
18	Key Point Installation (KPI)	The Power Plant is within the KPI area

19	Present Status	Both Units are available for operation. Total gross generation from the plant in the FY 2022-2023 was 313.02 Million kilo Watt hour (MkWh)
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b) Technical Information

Sl.	Item	Description
1	Generation Capacity	210 MW (Net)
2	Configuration	2 Gas Turbines, simple cycle operation
3	Fuel	Natural Gas
4	Major Components	GT: 2 GT, 105.8 MW (Net) each, GE PG-9171 E, BHEL, India GTG: 2 GTG, 135 MVA each, BHEL, India GBC: 3 Nos., BCL406, BHEL, India Unit Transformer: 2 Nos, 170 MVA each, BHEL, India
5	Thermal Efficiency	31% (Approx.)

Monthly Gross Generation of Siddhirganj 2x120 MW Peaking Power Plant

(Figures in Million kWh)

Month	2018-19	2019-20	2020-21	2021-22	2022-23	Average (last 5 years)
Jul	41.3	0	21.68	12.84	28.89	20.942
Aug	42.82	62.09	42.46	8.75	23.61	35.946
Sep	26.98	5.74	14.64	15.52	0.08	12.592
Oct	41.02	5.38	107.2	35.85	2.29	38.348
Nov	56.73	32.78	48.17	3.8	10.99	30.494
Dec	49.76	30.6	0.41	5.34	0.77	17.376
Jan	70.09	5.76	30.52	0	1.23	21.52
Feb	49.46	2.7	29.9	0.05	14.06	19.234
Mar	59.9	17.31	64.57	15.6	40.83	39.642
Apr	43.97	58.29	93.57	3.17	27.38	45.276
May	60.01	92.93	99.33	7.25	32.64	58.432
Jun	38.77	20.1	33.45	13.32	130.25	47.178
Total	580.82	333.67	585.91	121.5	313.02	386.984

Operational Ratios (FY 2022-2023)

Availability factor	96.01%
Auxiliary consumption	2.90%
Fuel per unit generation (Nm ³ /kWh) (Net)	0.35
Cost of fuel per unit generation (Tk/kWh) (Net)	4.22

2) Haripur 412 MW Combined Cycle Power Plant

a) General Information

Sl.	Item	Description
1	Name of the Power Plant	Haripur 412 MW Combined Cycle Power Plant
2	Address / Location of the Power Plant	Haripur, Bandar, Narayanganj
3	Plant Cost	Total: 31,201.573 Million Taka
4	Financed by	Japan International Cooperation Agency (JICA), GOB and EGCB Ltd.
5	Loan Amount	39,977 Million Japanese Yen
6	Repayment schedule	20 years including 5 years grace period. Interest rate is 2.0% on foreign currency & 1.5% on local currency
7	EPC Contractor	Marubeni Corporation, Japan
8	EPC Contract	Signing date: 09 February 2011 Effective date: 14 February 2011
9	EPC Contract Price	USD 376 Million (approx.) (including PGCB and REB part) USD 349 Million (approx.) EGCB Part
10	Land Area	8.573 Acres
11	Commercial Operation Date (COD)	06 April 2014
12	Power Purchase Agreement (PPA)	PPA signed between EGCB Ltd. and BPDB on 16 September 2013 PPA Term: 25 years from COD
13	Gas Supply Agreement (GSA)	GSA signed between EGCB Ltd. & TGTDC Ltd. on 18 August 2015
14	Land Lease Agreement (LLA)	LLA for 8.573 acres of land was signed between EGCB Ltd. and BPDB on 29 August 2011
15	Long Term Service Agreement (LTSA)	1. LTSA 1 st for GT signed on 29 October 2014 2. LTSA 2 nd for GT signed on 27 May 2019 upto 14 November 2028.
16	Safety and security arrangements	Safety and security standards are being maintained by EGCB Ltd. The plant is under CC camera surveillance
17	Present Status	The plant is available for operation. Total gross generation from the Plant in the FY 2022-23 was 3069.15 Million kilo Watt hour (MkWh)

b) Technical Information

Sl.	Item	Description
1	Generation Capacity	409 MW (Net)
2	Configuration	1 GTG: 1 HRSG: 1 STG
3	Fuel	Natural Gas
4	Major components of the Plant	GT: 279 MW, MHI701F4, Japan GTG: 412 MVA, 19 KV, MELCO, Japan ST: 149 MW, Fuji, Japan STG:195 MVA, 13.80 KV, Fuji, Japan GBC: 3 Nos., MAN-TURBO, Germany HRSG: Horizontal type, DOOSAN HI, Korea Unit Transformer: 570 MVA, ABB. India
5	Thermal Efficiency	56% (Approx.)

Monthly Generation (Gross) of Haripur 412 MW CCPP

(Figures in Million kWh)

Month	2018-19	2019-20	2020-21	2021-22	2022-23	Average (last 5 years)
Jul	253.18	247.86	248.51	253.34	247.39	250.06
Aug	284.41	275.42	96.51	221.04	309.37	237.35
Sep	268.44	246.15	222.33	208.21	221.75	233.37
Oct	161.09	276.28	0.00	269.11	241.42	189.58
Nov	93.09	250.42	43.23	270.50	181.34	167.72
Dec	258.56	263.67	279.02	124.08	297.59	244.58
Jan	279.14	245.24	205.33	0.00	270.21	199.98
Feb	236.93	255.04	209.61	95.49	153.34	190.08
Mar	275.81	269.40	187.34	0.00	291.08	204.73
Apr	223.13	228.44	78.00	198.36	288.24	203.23
May	255.10	263.48	203.52	162.79	277.52	232.48
Jun	253.79	103.43	127.54	280.92	289.91	211.12
Total	2842.67	2924.83	1900.93	2083.83	3069.15	2564.28

Operational Ratios (FY 2022-2023)

Availability Factor	95.39%
Auxiliary consumption	3.69%
Fuel per unit generation (Nm ³ /kWh) (Net)	0.1874
Cost of fuel per unit generation (Tk/kWh) (Net)	1.6769

3) Siddhirganj 335 MW Combined Cycle Power Plant

a. General Information

Sl.	Item	Description
1	Name of the Power Plant	Siddhirganj 335 MW Combined Cycle Power Plant
2	Address / Location of the Power Plant	Siddhirganj, Narayanganj
3	Plant Cost	Total: 39,712.919 Million Taka
4	Financed by	World Bank, GOB and EGCB Ltd.
5	Loan Amount	USD total 403.60 Million from WB: a) IDA Credit No. 4508-BD for USD 226.89 Million b) IDA Credit No. 5737-BD for USD 176.71 Million
6	Repayment schedule	20 years including 5 years grace period. Interest rate is 4.0% on foreign currency & 3.0% on local currency
7	EPC Contractor	JV of Isolux Ingenieria S.A, Spain and Samsung C & T Corporation, Korea. JV was replaced by Samsung C & T Corporation, Korea as the sole Contractor
8	EPC Contract	Signed on 28 May 2012 (Effective from 27 September 2012) with JV of Isolux Ingenieria S.A, Spain and Samsung C & T Corporation, Korea EPC Contract Amendment Agreement: Signed on 13 September 2017 with Samsung C & T Corporation, Korea Supplemental Agreement: Signed on 13 September 2017 between EGCB Ltd., Samsung C & T Corporation, Korea and Isolux Ingenieria S.A, Spain
9	EPC Contract Price	USD 327.94 Million (approx.)
10	Land Area	9.24 Acres
11	Commercial Operation Date (COD)	Simple Cycle: 01 May 2018 Combined Cycle: 10 September 2019
12	Power Purchase Agreement (PPA)	Provisional PPA: a) Signing Date: 16 September 2013 Final PPA: a) Signing Date: 02 September 2020 b) Effective Date: 10 September 2019 Term: 22 Years after COD
13	Gas Supply Agreement (GSA)	GSA signed between EGCB and TGTDCCL on 18 August 2015
14	Land Lease Agreement (LLA)	Provisional LLA for 9.24 acres of land was signed between EGCB Ltd. and BPDB on 27 July 2011
15	Long Term Service Agreement (LTSA)	(a) Parts Supply and Repair Work Agreement signed between EGCB Ltd. and GE Energy Parts Inc., USA; and (b) Maintenance Service Agreement signed between EGCB Ltd. & GE International Inc., USA LTSA Amendment:

		(a) Amendment (No. 1) of Parts Supply and Repair Work Agreement: Signed on 19 November 2020 with GE Energy Parts Inc., USA (b) Amendment (No. 1) of Maintenance Service Agreement: Signed on 19 November 2020 with GE International Inc., USA upto 18 th November 2026.
16	Safety and security arrangements	Safety and security standards are being maintained by EGCB Ltd. The plant is under CC camera surveillance
17	Present Status	The plant is available for operation. Total gross generation from the Plant in the FY 2022-23 was 944.825 Million Kilo Watt Hour (MkWh)

b) Technical Information

Sl.	Item	Description
1	Generation Capacity	335 MW (Net)
2	Configuration	1 GTG: 1 HRSG: 1 STG
3	Fuel	Natural Gas
4	Major components of the Plant	GT: 217 MW (Net); GE, USA GTG: 332 MVA; GE, USA. ST: 118 MW (Net); GE, USA STG: 169 MVA; GE, USA GBC: 2 Nos. Cameron, USA HRSG: CMI, Belgium GT Step-up Transformer: 305 MVA; ABB, Poland ST Step-up Transformer: 170 MVA; ABB, Poland
5	Thermal Efficiency	54% (Approx.)

Monthly Gross Generation of Siddhirganj 335 MW Combined Cycle Power Plant

(Figures in Million kWh)

Month	2018-19	2019-20	2020-21	2021-22	2022-23	Average (last 5 years)
Jul	43.02	18.91	219.62	208.14	92.981	116.5342
Aug	137.77	20.25	146.21	230.72	79.912	122.9724
Sep	90.49	78.54	179.72	215.97	143.594	141.6628
Oct	68.29	85.28	0	146.01	110.893	82.0946
Nov	66.57	92.49	0	125.78	0	56.968
Dec	65.45	209.37	0	7.37	0	56.438
Jan	98.97	163.7	0	0	0.454	52.6248
Feb	46.88	29.13	2.03	0	6.697	16.9474
Mar	39.14	9.87	102.74	123.8	90.714	73.2528
Apr	38.7	104.67	131.33	76.06	128.338	95.8196
May	26.01	21.66	150.4	229.33	102.111	105.9022
Jun	53.09	155.13	163.19	137.42	189.131	139.5922
Total	774.38	989	1095.23	1500.6	944.825	1060.807

Operational Ratios (FY 2022-2023)	
Availability Factor	72.32%
Auxiliary consumption	3.99%
Fuel per unit generation (Nm ³ /KWh) (Net)	0.2382
Cost of fuel per unit generation (Tk/KWh) (Net)	2.81

Projects of EGCB Ltd.

Sonagazi 75 MW (50 MW + 25 MW) Solar Power Plant Construction Project:

DPP	DPP approved by ECNEC on 07 November 2018 (50 MW) RDPP approved by ECNEC on 05 September 2023.(75 MW)
Implementation Period	01 July 2019 to 30 June 2021 (As per approved DPP) 01 July 2019 to 30 June 2023 (No cost time extension, Special Revision) 01 July 2019 to 30 June 2024 (1 st Revision)
Project Cost (in Lac Taka)	Total 87,577.85 [PA (WB): 72,562.84, GOB: 8,754.25 & Own Fund: 6,260.76]
Loan Agreement	<ul style="list-style-type: none"> • Loan Agreement with World Bank was signed on 29 August 2019 (No.6363-BD) • Subsidiary Loan Agreement was signed with GOB on 26 November 2019 • WB Loan became effective on 08 December 2019
Status	Ongoing (Expected commissioning date: November,2023)
Project Status	<ul style="list-style-type: none"> • Approximately 285 acres of land is being used for implementation of the project • EPC Contract signed with Trina HYDC Joint Venture, China has been done on 15 June 2021 and effective from 15 September 2021. • Owner's Engineer Contract was signed with JV of TUV SUD Asia, India & TUV SUD Bangladesh on 07 June 2021. • With the aim of increasing the capacity of the power plant from 50 MW to 75 MW by using the money quoted from the World Bank loan, the Variation Order/Change Order has been issued to the EPC contractor on 18/10/2022 after receiving prior approval of the Planning Commission and completing the Loan Restructuring by the World Bank. • Contract signed with Trina HYDC Joint Venture on 30/10/2022 for additional 25 MW. • RDPP approved by ECNEC on 05 September 2023 in order to include additional 25 MW for enhancing plant capacity from 50 MW to 75 MW. • Solar Panel and DC combiner box installation, Pre-cast pile driving, Dyke Construction, construction of substation, office building & control building, installation of inverter and inverter station etc. works are going on in full swing. • Erection of 24 transmission line tower has been completed and construction works of other towers are going on. • Construction of rest house and dormitory building has been completed.

Future Development Plan

To meet the future demand of electricity of Bangladesh at affordable cost with minimum environmental impact, the Company has drawn a long-term technology-oriented roadmap. Solar Power is becoming a key part of the solutions for power generation. There is a strong potential for solar energy within the country especially in Feni area. EGCB is going to implement 375 MW Grid Connected Photovoltaic Solar Power Plants by different Projects at Sonagazi, Feni. EGCB has also planned to implement several gas based Combined Cycle Power Plant Project at Feni and Munshiganj in accordance with the Integrated Energy and Power Master Plan Project (IEPSMP) for ensuring reliable supply of electricity.

Sl. No.	Name of the Power Plant	Capacity (MW)	Fuel	Progress/Remarks
01.	Sonagazi 100 MW Solar Power Plant Project-1, Feni.	100	Solar	<ul style="list-style-type: none"> • Land acquisition and feasibility study completed • Activities going on for project implementation through financing support from Development Partners/under Joint Venture. • Expected commissioning in the year of 2025.
02.	Sonagazi 100 MW Solar Power Plant Project-2, Feni.	100	Solar	<ul style="list-style-type: none"> • Tariff negotiation completed on 22 August 2023. • Tariff approved by CCGP on 27 September 2023. • JVA approved by Cabinet on 04 September 2023. • Joint Venture Agreement signed on 03 October 2023. • Expected commissioning in the year of 2026.
03.	Sonagazi 100 MW Solar Power Plant Project, Feni.	100	Solar	<ul style="list-style-type: none"> • Land Acquisition is in process. • In house feasibility study completed. • MoU signed with Hero Future Energies Asia Pte. Ltd. (HFE Asia) on 18 September 2023. • Expected commissioning in the year of 2026.
04.	100 MW Wind Power Plant Project at Parkey beach area, Chattogram.	100	Wind	<ul style="list-style-type: none"> • Letter sent to Power division to perform Re-Feasibility study for the project at permissible height approved by Civil Aviation Authority of Bangladesh. • Expected commissioning in the year of 2026.
05.	Sonagazi, Feni 550-600 MW CCPP (1 st Unit).	600	Natural Gas/LNG	<ul style="list-style-type: none"> • Land acquisition completed. • Feasibility study has been completed • Expected commissioning in the year of 2033

Sl. No.	Name of the Power Plant	Capacity (MW)	Fuel	Progress/Remarks
06.	Munshiganj 600-700 MW Combined Cycle Power Plant Project (1 st Phase).	660	Natural Gas/ LNG	<ul style="list-style-type: none"> Land acquisition process is in final stage Feasibility Study by the consultant is in final stage Project will be implemented as per direction of Power Division.
07.	Munshiganj 600-700 MW Combined Cycle Power Plant Project (2 nd Phase).	660	Natural Gas/ LNG	<ul style="list-style-type: none"> Land acquisition process is in final stage Project will be implemented as per direction of Power Division.
08.	Munshiganj 600-700 MW Combined Cycle Power Plant Project (3 rd Phase).	660	Natural Gas/LNG	<ul style="list-style-type: none"> Land acquisition process is in final stage. Project will be implemented as per direction of Power Division.
09.	Munshiganj 600-700 MW Combined Cycle Power Plant Project (4 th Phase).	660	Natural Gas/LNG	<ul style="list-style-type: none"> Land acquisition process is in final stage. Project will be implemented as per direction of Power Division.
10.	Munshiganj 600-700 MW Combined Cycle Power Plant Project (5 th Phase).	660	Natural Gas/LNG	<ul style="list-style-type: none"> Land acquisition process is in final stage. Project will be implemented as per direction of Power Division.
11.	Sonagazi, Feni 600-700 MW CCPP (2 nd Unit).	660	Natural Gas/LNG	<ul style="list-style-type: none"> Land acquisition completed. Feasibility study has been completed Project will be implemented as per direction of Power Division.
12.	Sonagazi, Feni 600-700 MW CCPP (3 rd Unit).	660	Natural Gas/LNG	<ul style="list-style-type: none"> Land Acquisition is in process. Project will be implemented as per direction of Power Division.
13.	Sonagazi, Feni 600-700 MW CCPP (4 th Unit).	660	Natural Gas/LNG	<ul style="list-style-type: none"> Land Acquisition is in process. Project will be implemented as per direction of Power Division.
Total		6280		

**Electricity Generation Company of Bangladesh Limited
Independent Auditor's Report
&
Audited Financial Statements
For the year ended 30 June 2023**



ACNABIN

Chartered Accountants

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Branch Office

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Independent Auditor's Report
To the Shareholders of Electricity Generation Company of Bangladesh Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Electricity Generation Company of Bangladesh Limited (the "Company" or "EGCBL"), which comprise the statement of financial position as at 30 June 2023, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs) as disclosed in note no. 02.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Without modifying our opinion, we draw attention to the facts as disclosed in:

- a. Payable to Titas Gas Transmission and Distribution Company Limited (TGTDC) as at 30 June 2023 has been reported by Electricity Generation Company of Bangladesh Limited (EGCBL) as disclosed in note # 23.2, 23.3 and 23.4 to the financial statements for an amount of Tk. 766.49 crore. But in response to our balance confirmation, TGTDC confirmed the amount due as Tk. 822.67 crore. As a result, there is a difference of Tk. 56.18 crore between the records maintained by the two companies.
- b. As disclosed in note # 34.1, the company has recognized foreign exchange fluctuation gain or loss of Tk. 732.05 crore on outstanding loan liabilities to the World Bank, Asian Development Bank (ADB) and Japan International Cooperative Agency (JICA) under other comprehensive income departing Para 28 of International Accounting Standard (IAS) 21: The Effects of Changes in Foreign Exchange Rates as per Para 19 to 21 of IAS 1: Presentation of Financial Statements having contingencies in future performance obligation and getting guaranteed repayment through capacity payment from Bangladesh Power Development Board (BPDB).

Other Matter

The financial statements of the Company as at and for the year ended 30 June 2022 were audited by M/s. A. Qasem & Co., Chartered Accountants who expressed an unmodified opinion on those financial statements on 26 October 2022.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs as disclosed in note no. 02, the Companies Act, 1994 and other applicable laws and regulations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



ACNABIN

Chartered Accountants

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

We also report that the financial statements comply with the Companies Act, 1994 and other applicable laws and regulations. We, as required by law, further report that:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- c) the statement of financial position and statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account and returns.

Dhaka,
07 November 2023

Signed for and on behalf of
ACNABIN
Chartered Accountants

Md. Moniruzzaman, FCA
Partner

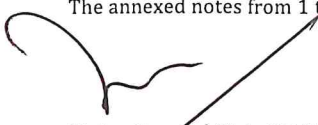
ICAB Enrollment No. 787

DVC: 2311070787AS832978


Electricity Generation Company of Bangladesh Limited
Statement of Financial Position
As at 30 June 2023

	Note	30 June 2023 Taka	30 June 2022 Taka
Assets			
Non-current Assets			
Property, plant & equipment	3	54,877,264,108	56,274,652,685
Intangible assets	4	1,723,022	3,911,238
Right-of-use assets	5	164,124,690	179,808,014
Capital work in progress	6	8,553,874,479	6,191,220,002
		63,596,986,299	62,649,591,939
Current Assets			
Investment in research & development fund	7	1,197,580,683	972,293,667
Inventories	8	3,470,074,869	3,018,657,859
Advance, deposits & prepayments	9	1,217,796,469	1,411,718,144
Trade & other receivables	10	17,942,909,059	5,319,186,223
Short term investment	11	1,206,388,095	3,809,661,313
Cash and cash equivalents	12	1,093,072,824	714,161,496
		26,127,821,999	15,245,678,702
Total Assets		89,724,808,298	77,895,270,641
Equity and Liabilities			
Equity			
Share capital	13.2	8,707,513,000	8,707,513,000
Govt. equity and share money deposit	14	313,720,873	43,720,873
Research & development fund	15	1,197,580,678	941,937,714
Retained earnings	16	7,110,221,026	8,654,875,500
Reserve for foreign currency fluctuation gain/(loss)	34.1	(8,851,253,903)	(1,530,732,715)
		8,477,781,674	16,817,314,372
Liabilities			
Non-current Liabilities			
Loan from government- non current portion	17 A	3,851,198,202	3,895,269,396
Loan from ADB- non current portion	18 A	4,426,254,936	4,340,598,681
Loan from JICA- non current portion	19 A	14,156,208,263	14,139,868,801
Loan from World Bank- non current portion	20 A	33,079,761,164	26,531,389,328
Lease liabilities	21 A	187,243,985	197,137,648
Deferred tax liabilities	22	3,935,205,114	-
		59,635,871,664	49,104,263,854
Current Liabilities			
Loan from government- current portion	17 B	224,071,193	224,071,192
Loan from ADB-current portion	18 B	590,167,296	510,658,646
Loan from JICA-current portion	19 B	2,073,319,114	1,631,122,739
Loan from World Bank- current portion	20 B	4,025,797,582	2,092,628,093
Lease liabilities - current portion	21 B	50,056,165	43,818,150
Security deposit & retention money	23	32,924,256	31,768,439
Trade & other payables	24	8,198,514,068	2,149,903,604
Interest payable on loan	25	5,284,369,196	4,153,361,134
Provision for WPPF	26	237,068,164	146,862,801
Provision for income tax	27	894,867,926	989,497,617
		21,611,154,960	11,973,692,415
Total Liabilities		81,247,026,624	61,077,956,269
Total Equity and Liabilities		89,724,808,298	77,895,270,641

The annexed notes from 1 to 53 form an integral part of these financial statements.


Major General Moin Uddin (Retd.)
Managing Director


Dr. Mahmuda Akter
Director


Kazi Nazrul Islam
Company Secretary

This is the statement of financial position referred to in our separate report of even date.

Dhaka,
07 November 2023

Signed for and on behalf of
ACNABIN
Chartered Accountants


Md. Moniruzzaman, FCA
Partner

ICAB Enrollment No. 787

Electricity Generation Company of Bangladesh Limited
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2023

	Note	2022-2023 Taka	2021-2022 Taka
Revenue from sales of energy	28	19,962,102,633	12,264,140,622
Cost of energy sold	29	(14,572,090,668)	(8,821,511,046)
Gross profit		5,390,011,965	3,442,629,576
Administrative expenses	30	(295,422,103)	(282,647,904)
Operating profit		5,094,589,862	3,159,981,672
Non operating income	31	284,893,108	581,434,971
Financial expenses	32.1	(1,897,971,650)	(1,779,329,113)
Foreign exchange gain/(loss)-realized	32.2	(263,745,701)	(28,975,070)
Profit before contribution to WPPF & income tax		3,217,765,619	1,933,112,460
Contribution to workers' profit participation fund (5%)	26.1	(173,745,490)	(92,822,363)
Profit before income tax		3,044,020,130	1,840,290,097
Income tax expenses	33	(910,154,820)	(821,109,961)
Current tax		(597,227,132)	(821,109,961)
Deferred tax		(312,927,688)	-
Profit after income tax		2,133,865,310	1,019,180,136
Other comprehensive income			
Foreign currency fluctuation gain/(loss)-unrealized	34.1.1	(7,320,521,189)	(1,420,482,909)
Total comprehensive income		(5,186,655,879)	(401,302,773)
Earnings per share (EPS)-basic	35	245.06	117.05
Earnings per share (EPS)-diluted	35	236.54	116.46

The annexed notes from 1 to 53 form an integral part of these financial statements.



Major General Mojm Uddin (Retd.)
Managing Director



Dr. Mahmuda Akter
Director



Kazi Nazrul Islam
Company Secretary

This is the statement of profit or loss and other comprehensive income referred to in our separate report of even date.

Dhaka,
07 November 2023

Signed for and on behalf of
ACNABIN
Chartered Accountants



Md. Moniruzzaman, FCA
Partner
ICAB Enrollment No. 787

DVC: 2311070787AS832978



Electricity Generation Company of Bangladesh Limited
Statement of Changes in Equity
For the year ended 30 June 2023

Particulars	Share Capital	Govt. Equity and Share Money Deposit	Research & Development Fund	Retained Earnings	Reserve for Foreign Currency Fluctuation Gain/(Loss)	(Amount in Taka)
						Total Equity
Balance as at 01 July 2022	8,707,513,000	43,720,873	941,937,714	8,654,875,500	(1,530,732,715)	16,817,314,372
Profit after income tax	-	-	-	2,133,865,310	-	2,133,865,310
Equity from GoB addition during the period	-	270,000,000	-	-	-	270,000,000
Equity from GoB converted to share capital	-	-	-	-	-	-
Foreign currency fluctuation gain/(loss)-unrealized	-	-	-	-	(7,320,521,189)	(7,320,521,189)
R&D fund- allocated from retained earnings	-	-	213,386,531	(213,386,531)	-	-
Interest income added to R&D fund	-	-	46,263,488	-	-	46,263,488
Adjustment of pekua project expenditure with R&D fund	-	-	(4,007,055)	-	-	(4,007,055)
Dividend paid	-	-	-	(100,000,000)	-	(100,000,000)
Prior year adjustments (Note 16.1)	-	-	-	(3,365,133,253)	-	(3,365,133,253)
Balance as at 30 June 2023	8,707,513,000	313,720,873	1,197,580,678	7,110,221,026	(8,851,253,903)	8,477,781,674

For the year ended 30 June 2022

Particulars	Share Capital	Govt. Equity and Share Money Deposit	Research & Development Fund	Retained Earnings	Reserve for Foreign Currency Fluctuation Gain/(Loss)	(Amount in Taka)
						Total Equity
Balance as at 01 July 2021	378,972,000	8,327,541,874	826,757,241	7,864,278,577	(110,249,806)	17,287,299,886
Profit after income tax	-	-	-	1,019,180,136	-	1,019,180,136
Equity from GoB addition during the period	-	44,720,000	-	-	-	44,720,000
Equity from GoB converted to share capital	-	(8,328,541,000)	-	-	-	-
Foreign currency fluctuation gain/(loss)-unrealized	8,328,541,000	-	-	-	-	-
R&D fund- allocated from retained earnings	-	-	101,918,014	(101,918,014)	-	-
Interest income added to R&D fund	-	-	43,618,411	-	-	43,618,411
Adjustment of pekua project expenditure with R&D fund	-	-	(30,355,952)	-	-	(30,355,952)
Dividend paid	-	-	-	(50,000,000)	-	(50,000,000)
Prior year adjustments (Note 16.1)	-	-	-	(76,665,199)	-	(76,665,199)
Balance as at 30 June 2022	8,707,513,000	43,720,873	941,937,714	8,654,875,500	(1,530,732,715)	16,817,314,372

The annexed notes from 1 to 55 form an integral part of these financial statements.

Dhaka,
07 November 2023

Major General Moin Uddin (Retd.)
Managing Director

Dr. Mahmuda Akter
Director

Kazi Nazrul Islam
Company Secretary


Electricity Generation Company of Bangladesh Limited
Statement of Cash Flows
 For the year ended 30 June 2023

	Note	2022-2023 Taka	2021-2022 Taka
A. Cash flows from operating activities			
Cash received from operation	36	8,932,246,694	10,953,292,258
Cash received from other income	37	(1,051,693,651)	416,971,839
Payment for cost of sales of energy	38	(4,506,543,272)	(4,793,949,639)
Payment for administrative expenses	39	(125,841,331)	(1,001,232,008)
Interest paid	40	(1,424,950,667)	(3,192,084,760)
Paid for income tax	27	(691,856,823)	(72,912,026)
Paid for WPPF	26	(83,540,127)	(44,963,428)
Net cash flow from operating activities		1,047,820,823	2,265,122,235
B. Cash flows from investing activities			
Purchase of fixed assets	41	(6,687,675)	(24,420,047)
Paid for work-in-progress	42	(5,303,830,015)	(2,242,360,028)
Short term investment	43	2,603,273,218	4,503,722,219
Investment of R&D fund	44	(179,023,526)	(101,918,017)
Net cash (used in)/flow from investing activities		(2,886,267,997)	2,135,024,127
C. Cash flows from financing activities			
Equity from Government	45	270,000,000	44,720,000
Loan from Government	45	180,000,000	29,813,000
Loan repayment to GOB	46	(224,071,193)	(314,322,491)
Loan repayment to ADB	47	(543,582,331)	(466,696,647)
Loan repayment to JICA	48	(1,256,371,011)	(1,811,113,629)
Loan from World Bank	49	4,682,539,156	405,160,840
Loan repayment to World Bank	50	(791,156,120)	(2,562,550,352)
Dividend paid	51	(100,000,000)	(50,000,000)
Net cash flow from/(used in) financing activities		2,217,358,501	(4,724,989,279)
D. Net cash increase/(decrease) in Cash and cash equivalents (A+B+C)		378,911,327	(324,842,916)
E. Cash and cash equivalents at the beginning of the year		714,161,496	1,039,004,412
F. Effect of unrealized foreign exchange gain/loss		-	-
G. Cash and cash equivalents at the end of the year (D+E+F)		1,093,072,824	714,161,496

The annexed notes from 1 to 53 form an integral part of these financial statements.

Dhaka,
07 November 2023


 Major General Moin Uddin (Retd.)
 Managing Director


 Dr. Mahmuda Akter
 Director


 Kazi Nazrul Islam
 Company Secretary

Electricity Generation Company of Bangladesh Limited
Notes to the Financial Statements
As at and for the year ended 30 June 2023

1. The Company and its activities

1.1 Legal form of the company

Electricity Generation Company of Bangladesh Limited (the "Company") was registered as the 'Private Limited Company' with the Registrar of Joint Stock Companies and Firms (RJSC), Dhaka on 23 November 1996, vide registration number C-31833 (954) /96 in the name of "Meghnaghat Power Company Ltd." Subsequently, it was renamed as the "Electricity Generation Company of Bangladesh Limited" from 16th February 2004 vide memo no.-51, approved by the Registrar of Joint Stock Companies and Firms (RJSC). Electricity Generation Company of Bangladesh Limited was converted from Private Limited Company to Public Limited Company on 15 January 2009.

1.2 Address of registered/corporate office of the company

The Registered office address of the Company is WAPDA Building, Motijheel C/A, Dhaka-1000, and Corporate office address is Unique Heights (Level 15 &16), 117 Kazi Nazrul Islam Avenue, Eskaton Garden, Dhaka-1217.

1.3 Objective of business

- To operate and maintain the facilities for harnessing, development and generation of electricity.
- Set-up new power plants.
- Increase the sector's efficiency and make the sector commercially viable.

1.4 Nature of business

The principal activity of the Company is to set up power plants for generation of electricity and sale the same to Bangladesh Power Development Board (BPDB).

2. Summary of significant accounting policies and basis of preparation of the financial statements

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated. The specific accounting policies selected and applied by the Company's management for significant transactions and events that have a material effect within the framework of "IAS 1 Presentation of Financial Statements". In the preparation and presentation of financial statements accounting and valuation methods are disclosed for reasons of clarity.

2.1 Basis of preparation of the financial statements

2.1.1 Accounting standards

The Financial Statements of the Company have been prepared in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994 and other applicable laws and regulations.

2.1.2 Accounting convention and assumptions

The financial statements, except cash flow statements are prepared on the accrual basis under the historical cost convention.

2.1.3 Other regulatory compliances

- i) The Companies Act, 1994;
- ii) The Income Tax Ordinance, 1984 (now repealed to the Income Tax Act, 2023) and the Income Tax Rules, 1984;
- iii) Value Added Tax and Supplementary Duty Act, 2012 and Value Added Tax and Supplementary Duty Rules, 2016;
- iv) The Registrar of Joint Stock Companies and Firms (RJSC);
- v) Financial Reporting Council (FRC);
- vi) Other applicable laws & regulations.

2.1.4 Critical accounting estimates, assumptions and judgments

The preparation of the financial statements in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies.

2.1.5 Application of standards

The following standards are applicable for these financial statements :

IAS/IFRS No.	Name
IAS 1	Presentation of Financial Statements
IAS 2	Inventories
IAS 7	Statement of Cash Flows
IAS 8	Accounting Policies, Changes in Accounting Estimates and Errors
IAS 10	Events after the Reporting Period
IAS 12	Income Taxes
IAS 16	Property, Plant and Equipment
IAS 19	Employee Benefits
IAS 21	The Effects of Changes in Foreign Exchange Rates
IAS 23	Borrowing Costs
IAS 24	Related Party Disclosures
IAS 33	Earnings Per Shares (EPS)
IAS 36	Impairment of Assets
IAS 37	Provisions, Contingent Liabilities and Contingent Assets
IAS 38	Intangible Assets
IFRS 9	Financial Instruments
IFRS 15	Revenue from Contracts with Customers
IFRS 16	Leases

2.1.5.1 Departure from IAS 21: The Effects of Changes in Foreign Exchange Rates

IAS 21: The Effects of Changes in Foreign Exchange Rates has been departed by the company as per Para 19 to 21 of IAS 1: Presentation of Financial Statements (Please refer note # 34.1.1 to the financial statements).

2.2 Functional and presentation currency

These financial statements are presented in Bangladeshi Taka (BDT/Taka/Tk.), which is also the functional currency of the company.

2.3 Reporting period

The Company's financial statements cover 01 (one) year from 01 July to 30 June every year and consistently followed. These financial statements cover the year from 01 July 2022 to 30 June 2023.

2.4 Statement of cash flows

The statement of cash flows shows changes in cash and cash equivalents during the financial year. The company has reported cash flows during the year classified by its operational activities, investing activities and financing activities. Cash flows from operating activities have been presented in accordance with IAS 7: Statement of Cash Flows under direct method.

2.5 Comparative information

As guided in the paragraph of "IAS 1 Presentation of Financial Statements", comparative information in respect of the previous year has been presented in all numerical information in the financial statements and the narrative and descriptive information where it is relevant for understanding the current year's financial statements.

2.6 Property, plant and equipment

2.6.1 Recognition & measurement

Tangible assets are accounted for according to "IAS 16 Property, Plant and Equipment" at historical cost less accumulated depreciation and the capital work-in-progress is stated at cost. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

2.6.2 Subsequent cost

Subsequent costs are included in the asset's carrying amount or recognized as separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other maintenance costs are charged to the statement of profit or loss and other comprehensive income.

2.6.3 Depreciation

Property, plant & equipment are stated at cost less accumulated depreciation. The depreciation is charged on "Straight Line Method". Addition to fixed assets during the period, depreciation is charged from the beginning of the month irrespective of the date of acquisition of that month of a particular asset (policy updated from FY 2019-20). In case of commissioning of new plant depreciation is charged from the month in which it starts its commercial operation. For disposal of fixed assets, no depreciation is charged in the year of disposal. The rates of depreciation are as under:

Name of the Assets	Depreciation Rate (%)
General Cases	
Land & land development	-
Building & other constructions	3.50%
Plant & machinery	5%
Motor vehicles	15%
Computer & printers	20%
Photocopy machine	20%
Fax machine	20%
Air-condition	10%
Telephone with PABX	10%
Mobile phone	20%
Other equipment's	15%
Furniture & fixture	10%
Special Cases	
Plant & machinery (HGPI)-Sid. 2*120	25%
Plant & machinery (HGPI)-Sid. 335	33.33%
Plant & machinery (CI)-Sid. 2*120	50%
Plant & machinery (MI)-Sid. 2*120	12.50%
Plant & machinery (TI/CI)-Har. 412	33.33%
Plant & machinery (MI)-Har. 412	20%

2.7 Intangible assets

2.7.1 Recognition & measurement

Intangible assets are accounted for according to "IAS 38 Intangible Assets" at historical cost less accumulated amortization. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

2.7.2 Subsequent cost

Subsequent costs are included in the asset's carrying amount or recognized as separate assets, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. All other maintenance costs are charged to the income statement.

2.7.3 Amortization of intangible assets

Intangible assets are stated at cost less accumulated amortization. The amortization is charged on "Straight Line Method". Amortization on addition to intangible assets during the period, amortization is charged from the beginning of the month irrespective of the date of acquisition of that month of a particular asset (policy updated from FY 2019-20). In case of disposal of Intangible Assets, no amortization is charged in the year of disposal. The rate of amortization is as under:

Name of the Assets	Amortization Rate (%)	Remarks
Intangible assets	20%	General cases
Intangible assets	33.33%	For 3 years license term

2.8 Cash and cash equivalents

Cash and cash equivalents comprise of cash in hand and cash at bank which are held and available for use by the entity without any restriction. However, a portion of the company's revenue is received in the form of capacity payment in foreign currency, i.e. Dollar, Yen, that is equivalent to Taka at the prevailing rate.



2.9 Share capital

- i) Authorized share capital : The authorized share capital of the Company as on 30 June 2023 is taka 50,000,000,000 (50,000,000 shares @ 1,000 each).
- ii) Paid up share capital : The Paid-up capital as on 30 June 2023 is taka 8,707,513,000 (8,707,513 shares @ 1,000 each).

2.10 Revenue recognition

Commercial operation of Siddhirganj 2x120 MW Peaking Power Plant started from 05 February 2012, Haripur 412 MW Combined Cycle Power Plant started from 06 April 2014 and Siddhirganj 335 MW Peaking Power Plant started its combined cycle operation from 10 September 2019. Invoice against sale of energy has been raised and submitted by the Company to Bangladesh Power Development Board (BPDB) as per the respective Power Purchase Agreement (PPA) on monthly basis. The Company recognizes revenue from the above sale of energy upon delivery of the electricity, raising invoices for the same and duly certified by BPDB.

2.11 Other income/non operating income

- i) Other income comprises of interest income from investment on fixed deposits and bank deposits, sale of tender/scrap, miscellaneous receipts, etc. in corporate office & plant during the year.
- ii) Non operating income consisting of bank interest and other income of all projects of the Company which have been transferred to the corporate office as per decision of the management.

2.12 Income tax provision

2.12.1 Current taxation

Income tax provision is calculated as per prevailing tax act and rules. Currently the rate is 30% on net profit before Income Tax (30% includes 27.5% for non publicly traded company and 2.5% for cash transactions exceed Tk. 36 lac in a year) or 6% of energy bill whichever is higher as reported in the Statement of Profit or Loss & Other Comprehensive Income.

2.12.2 Deferred taxation

The company has recognized deferred tax using balance sheet method in compliance with the provisions of IAS 12: Income Taxes. The company's policy of recognition of deferred tax liabilities/assets is based on temporary differences (taxable or deductible) between the carrying amount (book value) of assets and liabilities for financial reporting purpose and its tax base, and accordingly, deferred tax expenses/income has been considered to determine net profit after tax and Earnings per Share (EPS).

2.13 Earnings per share (EPS)-basic

The Company presents Earning Per Share (EPS) in accordance with "IAS 33 Earning Per Share", which has been shown on the face of the statement of profit or loss and other comprehensive income.

i) Basic earnings per share (BEPS)

It has been calculated by dividing the profit or loss attributable to shareholders by the number of ordinary shares outstanding at the end of the period.

ii) Diluted earnings per share

It has been calculated by dividing the profit or loss attributable to shareholders by the number of ordinary shares outstanding and equivalent number of shares against equity received from government (approximate no. of shares) at the end of the period.

2.14 Contingent liabilities and assets

Contingent liabilities and assets are current or possible obligations or assets, arising from past events and whose existence is due to the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the Company.

In accordance with "IAS 37 Provisions, Contingent Liabilities and Contingent Assets" there is a contingent liabilities against income tax demand by DCT (details disclosure shown under note 26).



2.15 Employee benefit

2.15.1 Contributory provident fund

The Company maintains a contributory provident fund (CPF) that was recognized by the Commissioner of Taxes, Tax Zone-07, Dhaka vide ref.# P:F:/K:A:-7/2009-10/650, dated-21/04/2010. Employees contribute 10% of their basic salary to the fund after completion of 1 year service and the Company also contributes an equal amount according to the Company's "Service Rules" & "Employees Provident Fund Rules". The fund is managed and operated by a Board of Trustees.

2.15.2 Gratuity fund

The Company maintains a gratuity scheme. Under the gratuity scheme, the Company pays to a retired employee, having completed at least three years of service, at the rate of two and a half (2.5) months' last drawn basic salary for every completed year of service. In the FY 2013-14 gratuity fund of the Company was recognized by the NBR vide ref # 08.01.0000.035.02.0028.2013/15 dated 12/02/2014. As per Gratuity Trust Deed & Gratuity Trust Rules a separate Board of Trustees manages and operates the said fund.

Actuarial valuation of gratuity fund has not been done yet. The management of the company will actively consider the actuarial valuation very soon.

2.15.3 Workers profit participation fund (WPPF)

The Company makes provision of 5% on Net Profit before Contribution to WPPF, Other Funds & Income Tax for this fund. Payment is made to the beneficiaries as per provision of the Bangladesh Labor Law (#42) 2006, Bangladesh Labor (amendment) Law 2013 and other applicable laws and regulations.

2.15.4 Employees welfare fund

This Fund has been discontinued with effect from FY 2016-17 as per decision of 10/2018 no. Board meeting held on 14 November 2018.

2.16 Interest bearing loans and borrowings

All such loans and borrowings are initially recognized at fair-value including transaction costs.

2.17 Borrowing cost

Borrowing costs relating to projects have been adjusted with project-in-progress as interest during construction (IDC).

2.18 Foreign currency fluctuation effects

2.18.1 Foreign currency fluctuation gain/(loss)-realized

Foreign exchange gain/ (loss) those are realized are shown under non operating income/expenses in the statement of profit or loss and other comprehensive income.

2.18.2 Foreign currency fluctuation gain/(loss)-unrealized

Foreign currency fluctuation gain/(loss) those have not been realized yet are shown under other comprehensive income in the statement of profit or loss and other comprehensive income.

2.19 Offsetting

Financial assets and financial liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realizes the asset and settle the liability simultaneously. Appropriate disclosures have been made in the financial statements. Also relevant expenses are offset if any kind of receipts incurred thereon like liquidity damage offset against inventory/R&M-Plant, house rent recovery offset against R&M-Building and civil works, income from transport charge offset against R&M-Vehicle maintenance etc.

2.20 Preparation and presentation of financial statements

The management of the Company is responsible for the preparation and presentation of Financial Statements for the year ended 30 June 2023.

2.21 Changes in significant accounting policies

The Company applied IFRS 15 "Revenue from Contracts with Customers" and IFRS 9 "Financial Instruments" with effect from 01 July 2018.

2.22 IFRS 15 Revenue from contracts with customers

IFRS 15 establishes a five-step model to account for revenue arising from contracts with customers. It replaces IAS 18 "Revenue", IAS 11 "Construction Contracts and related interpretations". Under IFRS 15, revenue is recognised when a customer obtains control of the goods or services. Determining the timing of the transfer of control - at a point in time or over time - requires judgement. However, adoption of IFRS 15 does not have any significant impact in recognition of revenue for the Company.

2.23 IFRS 9 Financial instruments

IFRS 9 sets out requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items. This standard replaces IAS 39 Financial Instruments: Recognition and Measurement. However, adoption of IFRS 9 does not have any significant impact on the financial statements of the Company.

2.24 Related Party Discloser

Parties are considered to be related if one party has the ability to control the other party or to exercise significant influence over the other party in making financial and operating decisions that fall with the definition of 'Related Party' as contained in International Accounting Standards (IAS) 24: Related Party Disclosers.

2.25 Going concern

EGCB Limited has been following going concern assumption and consequently the Company has been prepared financial statements on the basis of this assumption. The company has adequate resources to meet its current and foreseeable future obligations with an ease therefore there is hardly any significant uncertainties that may pose a threat or create a doubt about the ability of the Company to follow going concern assumption. The management assess that there was no issue at all related to going concern as the business operation of generating electricity remain unaffected. The Company's revenue stream is highly secured since the company signed Power Purchase Agreement (PPA) with Bangladesh Power Development Board (BPDB).

2.26 Event after the reporting period

Events after the reporting period are those events, favorable and unfavorable, that occur between the end of the reporting period and the date when the financial statements are authorized for issue. The company always remains vigilant in recording its financial events on due time therefore there are no material events left after the reporting period, non-disclosure of which could adversely affect the ability of the stakeholders to make an appropriate appraisal.

There are no other events identified after the date of the statement of financial position which require adjustment or disclosure in the accompanying financial statements.

2.27 Use of estimates and judgments

EGCBL has always prepared its financial statements in compliance with International Financial Reporting Standards (IFRSs), International Accounting Standards (IASs), the Companies Act, 1994 and other applicable laws and regulations i.e. tax law, labor law, industry policy etc. The Company makes reasonable and prudent judgments and estimates, if necessary, to ensure fair presentation of financial information so that the stakeholders can make their reasonable effective and efficient economic decisions. The Company reviews the management's judgments, estimates and underlying assumptions on an ongoing process and recognize the revision of accounting estimates in the present period and the future periods that carry the effects of revision.

2.28 Capital work in progress

Capital work in progress consists of acquisition costs, directly attributable borrowing costs, capital components and related installation costs and other development, revenue and administrative expenditures until the date when the assets are ready to use for its intended purpose. Capital work in progress is stated at cost until the construction is completed. Upon completion of construction, the cost of such assets together with the cost directly attributable to construction, including capitalization of the borrowing costs are transferred to the respective class of assets and depreciated when the asset is completed and commissioned. No depreciation is charged on capital work in progress.

2.29 Investments

Investment in fixed deposit receipt (FDR) is shown in the financial statements at its cost and interest income is recognized quarterly.



2.30 Advance, deposits and prepayments

Advances with no stated interest are measured at the original amount if the effect of discounting is immaterial. Deposits are measured at payment value.

2.31 Inventories

Inventories comprises of nitrogen gas, chemicals and detergent, alternator grease, cool net water, spare parts, unused printing & stationery etc. are used in the operation and maintenance of power plants. Cost of inventories include expenditure incurred in acquisition of inventories, transforming them for final use and the cost is measured under weighted average cost formula. As per IAS-2 Inventories are valued at cost or net realized valued whichever is lower.

2.32 Provision

A provision is generally recognized in the statement of financial position if the Company has a legal obligation as a result of a past event and when it is probable that a significant outflow of economic benefits will be required to settle down the said obligation and a reliable estimate can be made of the amount of the obligation.

2.33 Finance income and expense

Financial income includes interest income on short term investment and it is recognized on an accrual basis of accounting. On the other hand, financial costs include interest expense on borrowings from investment partners such as The GOB, World Bank, ADB and JICA etc. and interest during construction on capital work in progress as well.

2.34 Leases

2.34.1 Recognition and measurement

IFRS 16 Leases introduced a single, on-balance sheet accounting model for lessees. Therefore, the Company has recognized right-of-use assets that represents its rights to use the underlying assets and lease liabilities comprising its obligation to make lease payments liabilities at the lease commencement date. However, Lessor accounting remains similar to previous accounting policies. The right-of-use asset is primarily valued at cost, and subsequently at cost less any accumulated amortization and impairment losses, and adjusted for certain remeasurements of the lease liabilities. The lease liabilities are measured at the present value of the lease payments that are yet to paid at the opening date, discounted using the interest rate implicit in the lease, or, the Company's incremental borrowing rate if discounted interest rate cannot be readily available or determined.

2.34.2 Amortization

Leases are subject to amortization expense for leased asset along with finance expense for each reporting period. EGCB Limited usually applied amortization schedule to amortize leased assets over the lease terms.

2.35 Date of authorization

These financial statements are authorized for issue by the Board of Directors in its 10/2023 no. Board of Directors meeting held on 07 November 2023.

2.36 Trade & other receivable

Trade receivables are initially recognized at the time of selling of energy to Bangladesh Power Development Board (BPDB) according to invoice generated as per Power Purchase Agreement (PPA). BPDB is the sole buyer of EGCB Limited. Other receivables include receivable other than sales such as FGMO reimbursement, plant insurance reimbursement, intercompany transactions or other type of receivables.

2.37 Accrued expenses

An accrued expense represents various operating expenses that has been incurred, but for which there is not yet any expenditure documentation.

2.38 Impairments

2.38.1 Financial assets

Financial assets are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event has a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

2.38.2 Non financial assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The Company assesses yearly whether there is any indication that an asset may be impaired. If any such indication exists, the Company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Carrying amount of the asset is reduced to its recoverable amount by recognising an impairment loss, if and only the recoverable amount of the asset is less than its carrying amount. Impairment loss is recognised immediately in the statement of comprehensive income.

2.39 Dividend

Dividend is declared by Board of Directors at the AGM after approval of the annual audited financial statements depending on the profit earned during the year.

2.40 Number of employees

Designation	FY 2022-2023	FY 2021-2022
Officers	240	225
Staffs (Including 4 nos daily basis employee)	258	251
Total	498	476

2.41 Managing Director's remuneration

Name	(Amount in Taka)	
	FY 2022-2023	FY 2021-2022
Major General Moin Uddin (Retd.)*	4,133,051	464,439
Eng. Arun Kumar Saha**	-	3,830,020

* Major General Moin Uddin (Retd.) joined on 01 June 2022.

** Eng. Arun Kumar Saha retired on 23 February 2022.

2.42 General

- i) Previous year's phrases and figures have been rearranged, wherever considered necessary to conform to the presentation of current year's financial statements.
- ii) All fractional amounts in the financial statements have been rounded off to the nearest taka.

		30 June 2023 Taka	30 June 2022 Taka
3. Property, plant & equipment			
(For details see annexure A-1)			
Cost			
Opening balance	Annex A-1	81,702,974,630	79,963,213,849
Add: Addition during the year		3,144,222,454	1,739,760,781
		84,847,197,084	81,702,974,630
Less: Adjustments		(4,159,992)	-
		84,843,037,092	81,702,974,630
Depreciation			
Opening balance		25,428,321,945	21,197,987,411
Add: Addition during the year		4,541,468,642	4,230,334,534
		29,969,790,587	25,428,321,945
Add/(Less): Depreciation adjustment		(4,017,603)	-
Total accumulated depreciation		29,965,772,984	25,428,321,945
Written down value as at 30 June 2023		54,877,264,108	56,274,652,685
4. Intangible assets			
(For details see annexure A-2)			
Cost			
Opening balance	Annex A-2	10,041,377	9,241,877
Add: Addition during the year		-	799,500
		10,041,377	10,041,377
Less: Adjustments		-	-
		10,041,377	10,041,377
Amortization			
Opening balance		6,130,139	4,119,572
Add: Addition during the year		2,188,216	2,010,567
		8,318,355	6,130,139
Add/(Less): Amortization adjustment		-	-
Total accumulated Amortization		8,318,355	6,130,139
Written down value as at 30 June 2023		1,723,022	3,911,238
Only cost of software is included under intangible assets as per IAS 38 intangible assets.			
5. Right-of-use assets			
(For details see annexure A-3)			
Opening balance	Annex A-3	224,315,887	184,557,236
Add: Addition during the year		-	-
		224,315,887	184,557,236
Add/(Less): Adjustments		-	39,758,651
		224,315,887	224,315,887
Amortization			
Opening balance		44,507,873	33,525,917
Add: Addition during the year		15,683,324	15,683,327
		60,191,197	49,209,244
Add/(Less): Depreciation adjustment		-	(4,701,371)
Total accumulated amortization		60,191,197	44,507,873
Written down value as at 30 June 2023		164,124,690	179,808,014
6. Capital work In progress			
(For details see annexure-B)			
Munshiganj 300-400 MW coal project (Previous 600-800 MW)	Annex. B-1	1,828,333,359	1,807,670,837
LA for Feni 100 MW Solar & 100 MW wind power plant project	Annex. B-2	-	1,071,170,451
Sonagazi 50 MW solar power plant construction project	Annex. B-3	6,106,910,999	784,113,969
Sid. 2x120 MW MW PPP- O&M:	Annex. B-4	-	-
Haripur 412 MW CCPP	Annex. B-5	-	59,798,051
Siddhirganj 335 MW CCPP (O&M)	Annex. B-6	615,716,685	2,468,466,695
Corporate Office	Annex. B-7	2,913,435	-
		8,553,874,479	6,191,220,002
7. Investment in research & development fund			
Bank balance	(Note-7.1)	435,761	638,082
FDR	(Note-7.2)	1,018,121,396	869,737,571
R&D fund receivable	(Note-7.3)	179,023,525	101,918,014
		1,197,580,683	972,293,667
7.1 Bank A/c:			
Bank Asia Ltd, BSMMU Br., STD A/c No. 08536000081		435,761	638,082

		30 June 2023 Taka	30 June 2022 Taka
7.2 FDRs:			
SBL, Kaw. Bazar Br., FDR #0995013		-	121,170,000
SBL, Kaw. Bazar Br., FDR #0995028		-	73,213,000
SBL, Banasree Br., FDR# 240000246		50,000,000	-
RBL, FDR # 079418/35/1337		86,643,796	82,329,552
RBL, Rampura Br., FDR #0521035001440		-	216,871,500
RBL, Rampura Br., FDR #080464/50/11		-	105,360,000
RBL, Rampura Br., FDR #080465/50/12		-	105,360,000
RBL, Rampura Br., FDR #080466/50/13		-	84,280,000
RBL,TCB Bhaban Br., FDR # 4689035000787		80,000,000	-
JBL, Sonargaon Rd., FDR # 0854147		24,268,154	23,100,000
JBL, Banglamotor, FDR #0526326		89,900,000	-
JBL, Dhakeshari Br., FDR # 0100242538344		50,000,000	-
ABL, New Eskaton, FDR # 0197675		112,810,000	-
ABL, WASA Corp., FDR # 0507676		89,900,000	-
AB Bank Ltd., Motijhil Br., FDR# 3796425		79,400,000	-
TBL,Millenium Rr., FDR # 0022-0330068112		102,500,000	-
TBL, Kakrail Br., FDR # 002890330004708		50,000,000	-
NBL, Principal Br., FDR #0838261		-	58,053,519
NBL, Principal Br., FDR # 12110055211909		70,000,000	-
SIBL, Dhanmondi, FDR #10663286		51,400,000	-
PBL, Hotel Intercontinental, FDR # 1184846		51,299,445	-
Standard Bank Ltd, KB. Br., FDR# 20055000817		30,000,000	-
		1,018,121,396	869,737,571
7.3 R&D fund receivable			
Opening balance		101,918,014	23,173,728
Addition during the year	(Note-15)	213,386,531	101,918,014
		315,304,545	125,091,742
Less: Fund Received		(101,918,014)	(23,173,728)
Less: Adjustment for Pekua project expenditures		(34,363,006)	-
		179,023,525	101,918,014
8. Inventories			
Siddhirganj 2x120 MW PPP (O&M)	(Note-8.1)	392,773,913	238,820,630
Haripur 412 MW CCPP (O&M)	(Note-8.2)	2,709,663,869	2,594,843,165
Siddhirganj 335 MW CCPP	(Note-8.3)	367,316,324	184,994,064
Corporate office	(Note-8.4)	320,763	-
		3,470,074,869	3,018,657,859
8.1 Siddhirganj 2x120 MW PPP (O&M)			
Opening balance		238,820,630	477,943,095
Add: Addition during the year		222,562,872	131,148,668
		461,383,502	609,091,763
Less: Consumption during the year		(68,609,589)	(370,271,133)
		392,773,913	238,820,630
8.2 Haripur 412 MW CCPP (O&M)			
Opening balance		2,594,843,165	2,517,669,149
Add: Addition during the year		357,878,634	344,362,881
		2,952,721,799	2,862,032,030
Less: Consumption during the year		(243,057,930)	(267,188,865)
		2,709,663,869	2,594,843,165
8.3 Siddhirganj 335 MW CCPP			
Opening balance		184,994,064	20,716,213
Add: Addition during the year		272,202,550	202,742,370
		457,196,614	223,458,583
Less: Consumption during the year		(89,880,290)	(38,464,519)
		367,316,324	184,994,064
8.4 Corporate office			
Opening balance		-	-
Add: Addition during the year (unused inventory)		320,763	-
		320,763	-
Less: Consumption during the year		-	-
		320,763	-
9. Advance, deposits & pre-payments			
Corporate office	(Note-9.1)	864,614,886	959,304,576
Siddhirganj 2x120 MW PPP (O&M)	(Note-9.2)	2,094,895	39,532,007
Haripur 412 MW CCPP (O&M)	(Note-9.3)	317,840,983	342,881,561
Siddhirganj 335 MW CCPP (O&M)	(Note-9.4)	301,356	-
Sonagazi 50MW Solar PP Const. Proj.	(Note-9.5)	32,944,349	70,000,000
		1,217,796,469	1,411,718,144

		30 June 2023 Taka	30 June 2022 Taka
9.1 Corporate office			
Temporary advance		19,982	119,982
Security deposit for telephone connection		75,000	75,000
Security deposit for car fuel		127,830	87,830
Advance tax at source (AIT)	(Note-9.1.1)	864,392,074	959,021,764
		864,614,886	959,304,576
9.1.1 Advance tax at source (AIT)			
Opening balance		959,021,764	138,637,107
Add: Addition during the year		597,227,133	891,896,823
		1,556,248,897	1,030,533,930
Adjusted against corporate income tax	(Note-9.1.1.1)	(691,856,823)	(71,512,166)
		864,392,074	959,021,764
9.1.1.1 Unit office wise AIT balance			
Corporate office		101,715,200	107,072,763
Advance tax against Sale of Energy		539,202,173	629,033,377
Advance tax (Appeal, tribunal, reference petition etc. purpose)		221,874,184	221,874,184
Siddhirganj 2x120 MW PPP (O&M)		267,609	152,325
Haripur 412 MW CCPP (O&M)		608,881	403,067
Siddhirganj 335 MW CCPP (O&M)		256,495	216,148
Advance Income Tax-Vechile (Unit Offices)		154,000	234,000
Sonagazi 50MW Solar PP Const. Proj.		313,533	35,901
		864,392,074	959,021,764
9.2 Siddhirganj 2x120 MW PPP (O&M)			
Temporary advance		-	-
Advance CD-VAT payment		1,477,812	1,477,812
Advance income tax		-	-
Advance to vendor		595,685	38,032,797
Security deposit for telephone connection		21,398	21,398
		2,094,895	39,532,007
9.3 Haripur 412 MW CCPP (O&M)			
Temporary advance		1,418,864	2,688,588
Prepaid interest (GoB-412MW)		-	4,380,442
Advance payment to DC office for land acquisition		311,527,046	311,527,046
Advance to vendor		3,437,873	22,828,285
Security deposit to BREB		1,457,200	1,457,200
		317,840,983	342,881,561
9.4 Siddhirganj 335 MW CCPP (O&M)			
Advance CD-VAT payment		276,356	-
Temporary advance		25,000	-
		301,356	-
9.5 Sonagazi 50MW Solar PP Const. Proj.			
Temporary advance		-	-
Custom house, Chittagong, CD VAT AC-615		32,944,349	70,000,000
		32,944,349	70,000,000
10. Trade & other receivables			
Accounts receivable from sale of energy-BPDB	(Note-10.1)	15,030,083,234	5,068,314,639
Receivable against Unbilled Revenue	(Note-10.2)	1,325,367,482	-
Other receivables	(Note-10.3)	1,587,458,343	250,871,584
		17,942,909,059	5,319,186,223
10.1 Accounts receivable from sale of energy-BPDB			
Siddirganj 2x120 MW PPP (O&M)	(Note-10.1.1)	2,740,155,353	673,819,017
Haripur 412MW CCPP (O&M)	(Note-10.1.2)	6,866,742,861	1,949,250,208
Siddirganj 335 MW CCPP (O&M)	(Note-10.1.3)	4,467,396,262	2,445,245,713
Corporate Tax Payment	(Note-10.1.4)	955,789,057	-
		15,030,083,533	5,068,314,938
Less: Adjustment from Loan & Advance from BPDB		(299)	(299)
		15,030,083,234	5,068,314,639
10.1.1 Siddirganj 2x120 MW PPP (O&M)			
Opening balance		673,819,017	759,362,333
Add: Receivable increase during the year		3,418,680,316	1,881,416,343
Add: Receivable against accrued sale of energy		-	56,572,483
		4,092,499,333	2,697,351,159
Less: Received during the year		(1,077,943,441)	(1,773,308,079)
Total receivable		3,014,555,893	924,043,080
Provision for plant outage during the period with adjustment	(Note-10.1.1.1)	(274,400,540)	(250,224,063)
Net receivable		2,740,155,353	673,819,017

	30 June 2023 Taka	30 June 2022 Taka
10.1.1.1 Provision for Plant outage		
Opening balance	2,882,789,509	2,632,565,446
Add: Provision for plant outage during the year	274,400,540	250,224,063
	<u>3,157,190,049</u>	<u>2,882,789,509</u>
10.1.2 Haripur 412MW CCPP (O&M)		
Opening balance	1,949,250,208	1,203,895,450
Add: Receivable increase during the year	8,938,920,079	5,666,420,486
Add: Receivable against accrued sale of energy	-	136,071,081
	10,888,170,287	7,006,387,017
Less: Received during the year	(3,797,753,293)	(4,149,181,996)
Total receivable	<u>7,090,416,994</u>	<u>2,857,205,021</u>
Provision for plant outage during the period with adjustment	(223,674,133)	(907,954,813)
Net receivable	<u>6,866,742,861</u>	<u>1,949,250,208</u>
10.1.2.1 Receivable against accrued sale of energy		
Opening balance	136,071,081	-
Add: Addition during the year	-	136,071,081
(Less): Adjustment during the year	(136,071,081)	-
	<u>-</u>	<u>136,071,081</u>
10.1.2.2 Provision for Plant outage		
Opening balance	3,890,195,939	2,982,241,126
Add: Provision for plant outage during the year	223,674,133	692,158,190
Add/(Less): Adjustment for plant outage for preceding year	-	215,796,623
	<u>4,113,870,072</u>	<u>3,890,195,939</u>
10.1.3 Siddhirganj 335 MW CCPP (O&M)		
Opening balance	2,445,245,713	1,794,208,791
Add: Receivable increase during the year	7,324,367,446	6,266,914,686
Add: Receivable against accrued sale of energy	-	26,955,877
	9,769,613,159	8,088,079,354
Less: Received during the year	(4,056,549,961)	(5,030,802,184)
Total receivable	<u>5,713,063,198</u>	<u>3,057,277,170</u>
Provision for plant outage during the period with adjustment	(1,245,666,936)	(612,031,457)
Net receivable	<u>4,467,396,262</u>	<u>2,445,245,713</u>
10.1.3.1 Provision for plant outage		
Opening balance	2,096,442,732	1,484,411,275
Add: Provision for plant outage during the year	1,245,666,936	430,444,663
Add/(Less): Adjustment for plant outage for preceding year	-	181,586,794
	<u>3,342,109,668</u>	<u>2,096,442,732</u>
10.1.4 Corporate tax payment		
Opening balance	-	-
Add: Corporate tax invoice issued during the period	698,508,920	-
Add: Corporate tax invoice issued at earlier period (FY 2014-15 to FY2020-21)	257,280,137	-
	955,789,057	-
Less: Received during the year	-	-
	<u>955,789,057</u>	<u>-</u>
10.2 Receivable against Unbilled Revenue		
Opening balance	-	-
Add: Corporate tax paid during the year (FY 2022-23)	539,202,173	-
Add: Supplementary Invoice for Sid. 2x120 MW PPP (FY 2022-23)	155,501,096	-
Add: Supplementary Invoice for Har. 412 MW CCPP (FY 2022-23)	529,932,287	-
Add: Supplementary Invoice for Sid. 335 MW CCPP (FY 2022-23)	100,731,926	-
	1,325,367,482	-
Less: Adjustment during the period	-	-
	<u>1,325,367,482</u>	<u>-</u>
10.3 Other receivables		
Corporate office	1,442,904,124	34,437,271
Sid. 2x120 MW PPP	48,922,519	78,816,159
Haripur 412 MW CCPP-O&M	95,631,700	11,909,309
Siddhirganj 335 MW CCPP-O&M	-	119,019,598
Sonagazi 50MW Solar PPCP	-	6,689,247
	<u>1,587,458,343</u>	<u>250,871,584</u>
11. Short term investment		
Fixed deposit receipts (FDR)		
Opening balance	3,809,661,313	8,313,383,532
Add: Interest / Principal re-investment	6,709,441,849	1,552,365,409
	10,519,103,162	9,865,748,941
Less: FDR encashment	(9,312,715,068)	(6,056,087,628)
	<u>1,206,388,095</u>	<u>3,809,661,313</u>

12. Cash and cash equivalents

 Cash in hand (Note-12.1)
 Cash at bank (Note-12.2)

30 June 2023 Taka	30 June 2022 Taka
150,000	150,000
1,092,922,824	714,011,496
1,093,072,824	714,161,496

12.1 Cash in hand

 Imprest for corporate
 Imprest for Siddhirgonj 2x120 MW PPP (O&M)
 Imprest for Haripur 412 MW CCPP (O&M)
 Imprest for Siddhirgonj 335 MW O&M
 Imprest for Sonagazi 50 MW Solar power plant project

40,000	40,000
30,000	30,000
30,000	30,000
30,000	30,000
20,000	20,000
150,000	150,000

12.2 Cash at bank
A) Corporate office:

 SBL, Kawran Bazar Br, STD A/c No.: 01172-36000294
 SBL, Kawran Bazar Br, STD A/c No.:01172-36000996 (SD)
 Bank Asia Ltd, BSMU Br., STD A/c No. 08536000036
 Janata Bank, SND#0100100216862 (Sid.2x120 MW)
 Janata Bank, SND#0100100226728 (Har. 412 MW)
 Rupali Bank Ltd, local office, STD A/c No.: 0018024000166(Ex-1667, L/C)
 Standard Chartered Bank, Gulshan Br., A/c No.: 02-3770680-01 (officers salary)
 EXIM Bank Ltd., A/c 0113000119186

764,257,235	390,732,619
1,365,221	1,311,408
30,689,633	9,214,006
1,094,989	74,423,348
2,508,430	2,886,671
32,818,646	34,928,189
9,395,531	17,494,817
196,974.04	-
842,326,658	530,991,057

B) Siddhirgonj 2x120 MW PPP (O & M)

 Agrani Bank Ltd., SPS Br., A/c No. 0200011857453 (Contr. STD)
 Agrani Bank Ltd., SPS Br., A/c No. 36000484(551)
 Agrani Bank Ltd., SPS Br., A/c # 36000501(561)(SD)
 Exim Bank Ltd., A/c # 01213100687563 (Contractor)
 Exim Bank Ltd., Shimrail Br., A/c # 01213100652505

2,199	18,367
10,537,829	3,477,302
7,052,332	14,218,556
5,716,978	32,505,237
10,511,420	1,728,529
33,820,757	51,947,990

C) Haripur 412 MW CCPP- O&M

 Agrani Bank, Sidd. power station Br., SND A/c No# 016636000567 (SD)
 Agrani Bank, Sidd. power station Br., SND A/c No# 36000575 (Misc)
 Exim Bank, Shimrail Br., SND A/c No# 01213100463734
 Exim Bank, Shimrail Br., SND A/c No# 01213100409158
 Exim Bank, Shimrail Br., SND A/c No# 0113000113291
 Exim Bank, Shimrail Br., SND A/c No# 0113000113301

-	6,797,517
-	20,911,254
24,090,276	38,562,170
6,061,619	21,612,545
8,412,638	-
23,388,720	-
61,953,253	87,883,486

D) Siddhirgonj 335 MW CCPP (O&M)

 Exim Bank , SND A/c # 01213100634086
 Exim Bank , SND A/c # 01213100532736
 Exim Bank , SND A/c # 01213100634094

3,672,397	1,666,594
10,321,705	4,591,506
14,859,007	9,146,709
28,853,109	15,404,809

E) Sonagazi 50 MW Solar power plant construction project

 Bank Asia, SND# 08536000075
 Bank Asia, STD# 08536000071
 Rupali Bank Ltd., SND# 0018024000234 (LC)

238,643	5,143,125
84,462,760	14,631,226
41,267,644	8,009,803
125,969,047	27,784,154

Total (A+B+C+D+E)

1,092,922,824	714,011,496
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13. Share capital
13.1 Authorized capital

50,000,000 ordinary share @ BDT 1,000 each

50,000,000,000	50,000,000,000
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13.2 Issued, subscribed & paid-up capital

8,707,513 ordinary shares @ BDT 1,000 each

8,707,513,000	8,707,513,000
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13.3 Composition of shareholders as at 30 June 2023

SL. No.	Name & Address	Number of Shares	Number of Shares
1	Bangladesh Power Development Board (BPDB)	378,885	378,885
2	Md. Ashraful Islam, Member (Generation), BPDP	-	11
3	S M Wazed Ali Sarder, Member (Generation), BPDP	11	-
4	Md. Nurul Alam, Additional Secretary (Planning), Power Division, MPEMR	-	1
5	S M Enamul Kabir, Additional Secretary, Power Division, MPEMR	1	-
6	Ireen Pervin, Deputy Secretary, Coordination-2, Power Division, MPEMR	-	1
7	Alia Meher, Deputy Secretary, Planning-2 Section, Power Division, MPEMR	1	-
8	Neelufar Ahmed, Special Assistant to Prime Minister, Prime Minister's Office	1	1
9	Nira Mazumder, Member (P&D), BPDP	1	-
10	Dr. Farhina Ahmed, Additional Secretary, Finance Division, Ministry of Finance	-	1
11	Md. Helal Uddin, Deputy Secretary, Finance Division, Ministry of Finance	1	-
12	Mohammad Hossain, Director General, Power Cell, Power Division, MPEMR	1	1
13	Md. Safiqul Islam, Director (Finance), BPDB	-	5
14	Md. Nasrul Haque, Director (Finance), BPDB	5	-

SL. No.	Name & Address	Number of Shares	Number of Shares
15	Saiful Islam Azad, Secretary, BPDB	-	5
16	Mohammad Salim Reza, Secretary, BPDB	5	-
17	Kazi Ashraful Hoque, Controller (Accounts & Finance), BPDB	5	5
18	Badhan Chandra Basak, General Manager (Commercial Operation), BPDB	-	5
19	Md. Mofijul Islam, General Manager (Commercial Operation), BPDB	5	-
20	Md. Shamsul Alam, Member (Distribution), BPDB	-	10
21	CFK Musaddeq Ahmed, Member (Distribution), BPDB	10	-
22	Md. Mahbubur Rahman, Member (Company Affairs), BPDB	-	10
23	Md. Nazmul Haque, Member (Company Affairs), BPDB	10	-
24	Dhurijati Prosad Sen, Member (P&D), BPDB	10	11
25	SK. Aktar Hossain, Member (Finance), BPDB	10	10
26	Md. Sayed Kutub, Member (Administration), BPDB	-	10
27	Mahmudul Kabir Murad, Member (Administration), BPDB	10	-
28	Secretary, Power Division, MPEMR	8,328,541	8,328,541
Total		8,707,513	8,707,513

		30 June 2023 Taka	30 June 2022 Taka
14. Govt. equity and share money deposit			
Shiddhirganj 2x120MW PPP-O&M	(Note-14.1)	-	-
Haripur 412 MW CCPP-O&M (DPP 1 & 2)	(Note-14.2)	-	-
Shiddhirganj 335 MW CCPP O&M	(Note-14.3)	-	-
LA of 100 MW solar & 100 MW wind project	(Note-14.4)	-	-
LA of Munshiganj 300-400 MW coal based power plant project	(Note-14.5)	-	-
Sonagazi 50 MW Solar Power Plant Conts. Project*	(Note-14.6)	313,720,873	43,720,873
		313,720,873	43,720,873
*The company wrote to the Power Division under the Ministry of Power, Energy and Mineral Resources requesting them to give necessary direction to the company to issue shares against the equity received from the Government of Bangladesh (GoB) and the issuance of shares against the equity received from the GoB is under process.			
14.1 GOB Equity for Shiddhirganj 2x120MW PPP (O&M)			
Opening balance		-	2,229,784,463
Less: Adjusted against share capital		-	(2,229,784,463)
		-	-
14.2 GOB equity for Haripur 412 MW CCPP (O&M)			
Opening balance		-	1,784,812,356
Less: Adjusted against share capital		-	(1,784,812,356)
		-	-
14.3 GOB equity for Siddhirganj 335 MW CCPP O&M			
Opening balance		-	2,707,538,968
Less: Adjusted against share capital		-	(2,707,538,968)
		-	-
14.4 GOB equity for LA of 100 MW solar & 100 MW wind project			
Opening balance		-	572,280,000
Less: Adjusted against share capital		-	(572,280,000)
		-	-
14.5 GOB equity for LA of Munshiganj 300-400 MW coal based power plant project			
Opening balance		-	1,033,126,089
Less: Adjusted against share capital		-	(1,033,126,089)
		-	-
14.6 GOB finance for Sonagazi 50 MW Solar Power Plant Conts. project			
Opening balance		73,533,873	-
Add: Addition during the year		450,000,000	74,533,000
		523,533,873	74,533,000
Less: Adjusted against share capital		-	(999,127)
		523,533,873	73,533,873
Classification of GOB finance:			
(a) As equity (60%)		313,720,873	43,720,873
(b) As loan (40%)		209,813,000	29,813,000
		523,533,873	73,533,873
15. Research & development fund			
Opening balance		941,937,714	826,757,241
Add: Addition during the year (10% of net profit after tax)		213,386,531	101,918,014
Add: Interest during the year from investment of the fund		46,263,488	43,618,411
		1,201,587,733	972,293,666
Less: Fund used against adjustment of Pekua Project expenditures		(4,007,055)	(30,355,952)
		1,197,580,678	941,937,714

As per decision of 9/2022th Board Meeting, unpaid feasibility study cost of Pekua Project was approved for payment including VAT and AIT amounting to USD 285,809.96 and BDT 3,647,010.90. Pekua Project was cancelled at earlier and expenditures of said project was offset with R&D Fund. Likewise, addition of expenditures of that project has been adjusted with R&D fund as per decision of 14/2022th Board Meeting.

16. Retained earnings

 Opening balance
 Add: Net profit/(loss) after tax for the year

 Less: Dividend paid
 Less: Prior year adjustments
 Less: Allocation to research & development (R&D) fund

(Note-16.1)

30 June 2023 Taka	30 June 2022 Taka
8,654,875,500	7,864,278,577
2,133,865,310	1,019,180,136
10,788,740,810	8,883,458,713
(100,000,000)	(50,000,000)
(3,365,133,253)	(76,665,199)
(213,386,531)	(101,918,014)
(3,678,519,784)	(228,583,213)
7,110,221,026	8,654,875,500

16.1 Prior year adjustments

- Corporate Tax Invoice (FY 2014-15 to FY2020-21)
- Prior year depreciation adjustment of an assets (Sid. 2x120mw)
- Honorarium Recovery-Sid. 2x120mw (cash flow item)
- Medical reimbursement recovery (cash flow item)
- 8 nos motor cycle enlistment in asset schedule
- Received from employee against audit observation-CO (Cash flow item)
- CPF Forfeiture adjustment (Cash flow item)
- Deferred tax adjustment for prior years
- Previous year expense adjustment-CO
- Previous year expense adjustment-CO (Cashflow item)
- TA/DA bill Adjustment -Har. 412mw (Cashflow item)
- FGMO deduction amount adjustment (Sid. 2x120MW)
- Lease amortization & interest adjustment for FY 19-20 & 20-21 (CO)
- Lease amortization & interest adjustment for FY 19-20 & 20-21 (Sid. 2*120mw)
- Lease amortization & interest adjustment for FY 19-20 & 20-21 (Har. 412mw)
- Lease amortization & interest adjustment for FY 19-20 & 20-21 (Sid. 335mw)
- Land lease rent provision (FY 11-12 to 18-19)
- CD VAT A/C custom house excess balance adjustment (Haripur 412mw Proj. DPP-2)

257,280,138	-
(142,397)	-
6,000	-
289	-
8	-
24,212	-
(24,075)	-
(3,622,277,426)	-
-	424,554
-	10,269
-	161,504
-	(2,802,295)
-	(483,177)
-	(4,833,034)
-	(9,685,542)
-	(15,632,212)
-	(43,824,387)
-	(878)
(3,365,133,253)	(76,665,199)

17. Loan from Government

(Details in annexure-C)

 Siddhirganj 2x120MW PPP (O&M)
 Haripur 412 MW CCPP-O&M (DPP-1)
 Haripur 412 MW CCPP-O&M (DPP-2)
 Siddhirganj 335 MW CCPP O&M
 LA of 100 MW solar & 100 MW wind project
 LA of 300-400 MW coal based power plant project
 Sonagazi 50 MW Solar Power Plant Conts. project

(Note-17.1)

(Note-17.2)

(Note-17.3)

(Note-17.4)

(Note-17.5)

(Note-17.6)

(Note-17.7)

594,609,190	668,935,339
505,728,768	556,301,645
160,575,630	169,496,498
1,534,272,081	1,624,523,380
381,520,000	381,520,000
688,750,726	688,750,726
209,813,000	29,813,000
4,075,269,395	4,119,340,588

Classification :

A. Non-current portion

- Loan from government- 2x120MW
- Loan from government- 412MW(DPP-1)
- Loan from government- 412MW (DPP-2)
- Siddhirganj 335 MW CCPP O&M
- LA of 100 MW solar & 100 MW wind project
- LA of 300-400 MW coal based power plant project
- Sonagazi 50 MW Solar Power Plant Conts. Project

520,283,041	594,609,191
455,155,891	505,728,768
151,654,761	160,575,629
1,444,020,782	1,534,272,081
381,520,000	381,520,000
688,750,726	688,750,726
209,813,000	29,813,000
3,851,198,202	3,895,269,396

B. Current portion

- Loan from government- 2x120MW
- Loan from government- 412MW(DPP-1)
- Loan from government- 412MW(DPP-2)
- Loan from government- 335 MW

74,326,149	74,326,148
50,572,877	50,572,877
8,920,868	8,920,868
90,251,299	90,251,299
224,071,193	224,071,192
4,075,269,395	4,119,340,588

17.1 Siddhirganj 2x120MW PPP (O&M)

 Opening balance
 Add: addition during the year

Less: Payment during the year

668,935,339	743,261,488
-	-
668,935,339	743,261,488
(74,326,149)	(74,326,149)
594,609,190	668,935,339

17.2 GOB loan for Haripur 412 MW CCPP (O&M)-DPP-1

 Opening balance
 Add: addition during the year

Less: Payment during the year

556,301,645	606,874,522
-	-
556,301,645	606,874,522
(50,572,877)	(50,572,877)
505,728,768	556,301,645

	30 June 2023 Taka	30 June 2022 Taka
17.3 GOB loan for Haripur 412 MW CCPP (O&M)-DPP-2		
Opening balance	169,496,498	178,417,366
Add: Addition during the period	-	-
	169,496,498	178,417,366
Less: Payment during the year	(8,920,868)	(8,920,868)
	160,575,630	169,496,498
17.4 Siddhirganj 335 MW CCPP O&M		
Opening balance	1,624,523,380	1,805,025,978
Add: Addition during the period	-	-
	1,624,523,380	1,805,025,978
Less: Payment during the year	(90,251,299)	(180,502,598)
	1,534,272,081	1,624,523,380
17.5 LA of 100 MW solar & 100 MW wind project		
Opening balance	381,520,000	381,520,000
Add: Addition during the period	-	-
	381,520,000	381,520,000
Less: Payment during the year	-	-
	381,520,000	381,520,000
17.6 LA of 300-400 MW coal based power plant project		
Opening balance	688,750,726	688,750,726
Add: Addition during the period	-	-
	688,750,726	688,750,726
Less: Payment during the year	-	-
	688,750,726	688,750,726
17.7 Sonagazi 50 MW Solar Power Plant Conts. project		
Opening balance	29,813,000	-
Add: Addition during the period	180,000,000	29,813,000
	209,813,000	29,813,000
Less: Payment during the year	-	-
	209,813,000	29,813,000

	30 June 2023 USD	30 June 2022 USD	30 June 2023 Taka	30 June 2022 Taka
18. Loan from ADB for Siddhirganj 2x120 MW PPP (Details in annexure-D-1)				
Opening balance	51,912,866	57,377,378	4,851,257,328	4,865,601,654
Add: Addition during the year	-	-	-	-
	51,912,866	57,377,378	4,851,257,328	4,865,601,654
Less: Payment during the year	(5,464,512)	(5,464,512)	(543,582,331)	(466,696,647)
	46,448,354	51,912,866	4,307,674,997	4,398,905,007
Add/(Less): Curr. exch. loss/(gain)-realized*	-	-	32,923,685	3,306,029
Book value before unrealized curr. fluc. loss/(gain)	46,448,354	51,912,866	4,340,598,681	4,402,211,036
Add/(Less): Curr. exch. loss/(gain)-unrealized*	-	-	675,823,551	449,046,291
	46,448,354	51,912,866	5,016,422,232	4,851,257,328
Bangladesh Bank exchange rate as at 30 June 2023	1.00	1.00	108.00	93.45
Classification :				
A. Loan from ADB- non-current portion	51,912,866	46,448,354	4,426,254,936	4,340,598,681
B. Loan from ADB- current portion	5,464,512	5,464,512	590,167,296	510,658,646
	57,377,378	51,912,866	5,016,422,232	4,851,257,328

ADB loan profile:

A subsidiary Loan Agreement (SLA) was signed between Government of Bangladesh (GoB) & Bangladesh Power Development Board (BPDB) under Loan No- 2039 BAN (funded by ADB) to construct Siddhirganj 2x100 MW (renamed as 2x120MW) Peaking Power Plant. Later on board of BPDB took decision by a board resolution of 1158th board meeting held on 11/09/05 to hand over the assets & liabilities of the said plant to the company. In this context Ministry of Finance also assured through a letter vide ref # 07.141.032.00.0045.2013-231, dated- 30/12/13, as the company has taken over assets & liabilities of the said plant so there will be no constraint to repay DSL by the company both principal & interest to Government as per aforementioned SLA with BPDB. The terms & conditions as per the said SLA are given in the below:

Loan limit	: USD 186 Million
Loan taken so far	: USD 109,290,242.44
Purpose	: To construct Siddhirganj 2x120 MW PP Plant.
Interest rate	: 5%
Tenure	: 25 Years including a grace period of 5 years
Repayment	: 40 half yearly installment payable on 15 January & 15 July every year starting from 15 January 2012
Security	: None

	30 June 2023 JPY	30 June 2022 JPY	30 June 2023 Taka	30 June 2022 Taka
19. Loan from JICA (Haripur 412 MW CCPP) (Details in annexure-D-2 & D-3)				
JICA loan BD P-55 (Note-19.1)	7,094,044,054	8,185,435,448	5,402,114,547	5,600,474,933
JICA loan BD P-58 (Note-19.2)	14,218,532,934	14,864,829,885	10,827,412,829	10,170,516,607
	21,312,576,988	23,050,265,333	16,229,527,376	15,770,991,540
A. Loan from JICA- non-current portion				
JICA loan BD P-55	6,002,652,661	7,094,044,055	4,655,384,556	4,853,744,942
JICA loan BD P-58	12,279,642,080	13,572,235,982	9,500,823,707	9,286,123,859
	18,282,294,741	20,666,280,037	14,156,208,263	14,139,868,801
B. Loan from JICA- current portion				
JICA loan BD P-55	1,091,391,393	1,091,391,393	746,729,991	746,729,991
JICA loan BD P-58	1,938,890,854	1,292,593,903	1,326,589,122	884,392,748
	3,030,282,247	2,383,985,296	2,073,319,114	1,631,122,739
	21,312,576,988	23,050,265,333	16,229,527,376	15,770,991,540
19.1 JICA loan BD P-55 (Details in annexure-D-2)				
Opening balance	8,185,435,448	9,276,826,842	5,600,474,933	7,117,181,553
Add: Addition/Adjustment during the year (2nd DPP)	-	-	-	-
Payment during the year	(1,091,391,394)	(1,091,391,394)	(818,052,419)	(829,130,042)
	7,094,044,054	8,185,435,448	4,782,422,514	6,288,051,511
Add/(Less): Curr. exch. loss/(gain)-realized	-	-	71,322,427	(8,185,435)
Book value before unrealized curr. fluc. loss/(gain)	7,094,044,054	8,185,435,448	4,853,744,941	6,279,866,076
Add/(Less): Curr. exch. loss/(gain)-unrealized*	-	-	548,369,606	(679,391,143)
	7,094,044,054	8,185,435,448	5,402,114,547	5,600,474,933
Bangladesh Bank exchange rate as at 30 June 2023	1.00	1.00	0.7615	0.6842
19.2 JICA loan BD P-58 (Details in annexure-D-3)				
Opening balance	14,864,829,885	16,157,423,787	10,170,516,607	12,395,975,529
Add: Addition during the year	-	-	-	-
Payment during the year	(646,296,951)	(1,292,593,902)	(438,318,592)	(981,983,587)
	14,218,532,934	14,864,829,885	9,732,198,015	11,413,991,942
Add/(Less): Curr. exch. loss/(gain)-realized	-	-	(3,877,782)	(9,694,455)
Book value before unrealized curr. fluc. loss/(gain)	14,218,532,934	14,864,829,885	9,728,320,234	11,404,297,488
Add/(Less): Curr. exch. loss/(gain)-unrealized*	-	-	1,099,092,595	(1,233,780,881)
	14,218,532,934	14,864,829,885	10,827,412,829	10,170,516,607
Bangladesh Bank exchange rate as at 30 June 2023	1.00	1.00	0.7615	0.6842
JICA loan profile				
The Company, by two Subsidiary Loan Agreements (SLA) with the Government of Bangladesh (GoB) is enjoying a long term loan facility from JICA under the Loan No. BD P-55 & 58 on the following terms and conditions:				
Loan limit	: JPY 37,636,632,956			
Loan taken so far	: BD P-55 : JPY 16,370.87 million. BD P-58 : IPY 12985.59 million (DPP-1) and IPY 640.33 million (DPP-2). i.e. Total loan for BD P-58 = 19,388.91 million Grand total loan for Haripur 412 MW = JPY 35,759.77 million (Both BD P-55 & P-58)			
Purpose	: To construct Haripur 412 MW combined cycle power plant			
Interest rate	: 2%			
Tenure	: 20 Years including a grace period of 5 years			
Repayment	: 30 semi- annual			
Security	: None			
20. Loan from World Bank				
Shiddhirganj 335 MW CCPP (Note-20.1)	291,109,307	298,619,451	31,439,805,128	27,905,987,672
Sonagazi 50 MW Solar PPCP (Note-20.2)	52,460,682	3,689,492	5,665,753,618	718,029,749
	343,569,989	302,308,943	37,105,558,746	28,624,017,421
Classification				
A. Non-current portion				
i) Loan from WB BD-4508 (Sid.335 MW)	163,711,678	178,594,558	17,680,861,253	16,689,661,445
ii) Loan from WB BD -5737 (Sid.335 MW)	90,121,725	97,631,869	9,733,146,294	9,123,698,133
iii) Loan from WB (Sonagazi 50 MW)- non-current portion	52,460,682	3,689,492	5,665,753,618	718,029,749
	306,294,085	279,915,919	33,079,761,164	26,531,389,328
B. Current portion				
i) Loan from WB BD-4508 (Sid.335 MW)	29,765,760	14,882,880	3,214,702,051	1,390,805,136
ii) Loan from WB BD -5737 (Sid.335 MW)	7,510,144	7,510,144	811,095,530	701,822,957
	37,275,904	22,393,024	4,025,797,582	2,092,628,093
	343,569,989	302,308,943	37,105,558,746	28,624,017,421
20.1 Loan from World Bank for Shiddhirganj 335 MW CCPP				
WB loan 4508-BD (Note-20.1.1)	193,477,438	193,477,438	20,895,563,304	18,080,466,581
WB loan 5737-BD (Note-20.1.2)	97,631,869	105,142,013	10,544,241,824	9,825,521,091
	291,109,307	298,619,451	31,439,805,128	27,905,987,672

	30 June 2023 USD	30 June 2022 USD	30 June 2023 Taka	30 June 2022 Taka
20.1.1 WB loan 4508-BD (Details in annexure-D-4)				
Opening balance	193,477,438	215,801,758	18,080,466,581	18,299,989,078
Add: Addition during the year	-	-	-	-
	193,477,438	215,801,758	18,080,466,581	18,299,989,078
Less: Payment during the year	-	(22,324,320)	-	(1,913,298,404)
Book value before unrealized curr. fluc. loss/(gain)	193,477,438	193,477,438	18,080,466,581	16,386,690,674
Add/Less: Curr. fluctuation loss/(gain) -Realized	-	-	-	20,196,068
	193,477,438	193,477,438	18,080,466,581	16,406,886,742
Add/Less: Curr. fluctuation loss/(gain) -Un-realized*	-	-	2,815,096,723	1,673,579,839
	193,477,438	193,477,438	20,895,563,304	18,080,466,581
Bangladesh Bank exchange rate as at 30 June 2023	1.00	1.00	108.00	93.45
20.1.2 WB loan 5737-BD (Details in annexure-D-5)				
Opening balance	105,142,013	112,652,157	9,825,521,091	9,552,902,890
Add: Addition during the year	-	-	-	-
	105,142,013	112,652,157	9,825,521,091	9,552,902,890
Payment during the year	(7,510,144)	(7,510,144)	(791,156,120)	(649,251,948)
Book value before unrealized curr. fluc. loss/(gain)	97,631,869	105,142,013	9,034,364,971	8,903,650,942
Add/Less: Curr. fluctuation loss/(gain) -Realized	-	-	89,333,163	12,391,737
	97,631,869	105,142,013	9,123,698,134	8,916,042,679
Add/Less: Curr. fluctuation loss/(gain) -Un-realized	-	-	1,420,543,690	909,478,412
	97,631,869	105,142,013	10,544,241,824	9,825,521,091
Bangladesh Bank exchange rate as at 30 June 2023	1.00	1.00	108.00	93.45
World Bank loan profile				
The Company by a subsidiary loan agreement (SLA) with the Government of Bangladesh (GoB) is enjoying a long term loan facility from World Bank under loan No - 4508 BD & 5737 BD on the following terms & conditions:				
Loan limit	: USD 403.60 million (including additional financing of USD 176.71 million)			
Loan	: 4508-BD USD 223.24 million. 5737-BD 112.65 million. Total 335.90 million			
Purpose	: To construct Siddhirgoni 335 MW combined cycle power plant.			
Interest rate	: 4%			
Tenure	: 20 years including a grace period of 5 years			
Repayment	: 30 semi- annual installments payable on 1st February & 1st August of every year			
Security	: None			
20.2 WB Loan 63630 BD (Sonagazi 50 MW Solar PPCP)				
Opening balance	8,160,082	3,689,492	718,029,749	312,868,909
Add: Addition/Adjustment during the year	44,300,599	4,470,590	4,682,539,156	405,160,840
	52,460,682	8,160,082	5,400,568,905	718,029,749
Payment during the year	-	-	-	-
	52,460,682	8,160,082	5,400,568,905	718,029,749
Add/Less: Curr. fluctuation loss/(gain)-unrealized	-	-	265,184,713	-
	52,460,682	8,160,082	5,665,753,618	718,029,749
21. Lease liabilities				
Corporate Office		(Note-21.1)	2,625,284	5,253,541
Sid. 2x120 MW PPP		(Note-21.2)	45,949,089	47,543,690
Haripur 412 MW CCPP		(Note-21.3)	98,232,897	100,578,244
Sid. 335 MW CCPP		(Note-21.4)	90,492,879	87,580,323
			237,300,150	240,955,799
Classification				
A. Non-current portion				
i) Corporate			-	2,625,275
ii) Sid. 2x120MW PPP			38,996,897	40,863,029
iii) Haripur 412MW CCPP			85,220,149	87,776,577
iv) Sid. 335MW CCPP			63,026,938	65,872,767
			187,243,985	197,137,648
B. Current portion				
i) Corporate			2,625,284	2,628,266
ii) Sid. 2x120MW PPP			6,952,192	6,680,662
iii) Haripur 412MW CCPP			13,012,748	12,801,667
iv) Sid. 335MW CCPP			27,465,941	21,707,556
			50,056,165	43,818,150
			237,300,150	240,955,799
21.1 Corporate Office				
Opening balance			5,253,541	7,128,787
Add: Interest on lease liabilities			343,867	1,311,583
Add/(less): Adjustment during the period			-	(331,910)
			5,597,408	8,108,460
Less: Paid during the period			(2,972,124)	(2,854,919)
			2,625,284	5,253,541

*Corporate office lease liability includes office rent with a contract period of 5 years which will be ended in May 2024.

21.2 Sid. 2x120 MW PPP

Opening balance
 Add: Interest on lease liabilities
 Add/(less): Adjustment during the period
 Less: Paid during the period

30 June 2023 Taka	30 June 2022 Taka
47,543,690	48,874,484
3,374,012	10,845,894
-	(3,457,727)
50,917,702	56,262,650
(4,968,613)	(8,718,960)
45,949,089	47,543,690

*Lease liability of Siddhirganj 2x120MW includes land lease rent with a contract period of 22 years which will be ended in 2033.

21.3 Haripur 412 MW CCPP

Opening balance
 Add: Interest on lease liabilities
 Add/(less): Adjustment during the year
 Less: Paid during the period

100,578,244	102,296,644
8,110,973	25,151,197
-	(8,446,557)
108,689,217	119,001,284
(10,456,320)	(18,423,040)
98,232,897	100,578,244

*Lease liability of Haripur 412 MW includes land lease rent with a contract period of 25 years which will be ended in 2036.

21.4 Sid. 335 MW CCPP

Opening balance
 Add: Interest on lease liabilities
 Add/(less): Adjustment during the year
 Less: Paid during the period

87,580,323	23,576,658
5,439,036	17,540,828
-	51,515,797
93,019,359	92,633,283
(2,526,480)	(5,052,960)
90,492,879	87,580,323

*Lease liability of Siddhirganj 335MW includes land lease rent with a contract period of 25 years which will be ended in the year 2037.

22. Deferred tax liability

Particulars	Carrying amount	Tax base	Taxable/ (Deductible) Temporary Difference
Property, plant & equipment	54,877,264,106	41,749,600,558	13,127,663,548
Intangible assets	1,723,023	2,446,040	(723,017)
Right-of-use assets	164,124,689	-	164,124,689
Leased liabilities	(237,300,150)	-	(237,300,150)
Gratuity fund obligation	63,585,310	-	63,585,310
Total			13,117,350,380
Applicable tax rate			30%
Deferred tax liabilities			3,935,205,114

The company has implemented for the first time in this financial year. Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12. The company has recognized deferred tax liabilities of Tk. 3,935,205,114 as at 30 June 2023, which includes deferred tax expenses of Tk. 312,927,688 for the current year and prior years' adjustments of Tk. 3,622,277,426.

23. Security deposit & retention money

Corporate
 Siddhirganj 2x120 MW PPP - O&M
 Haripur 412 MW CCPP (O&M)
 Siddhirganj 335 MW CCPP (O&M)
 Sonagazi 50 MW Solar Power plant project

1,086,627	1,049,432
6,867,108	14,218,557
8,412,638	6,797,517
14,424,950	9,023,154
2,132,933	679,779
32,924,256	31,768,439

24. Trade & other payables

Corporate
 Siddhirganj 2x120 MW PPP - O&M
 Haripur 412 MW CCPP - O&M
 Siddhirganj 335 MW CCPP - O&M
 Sonagazi 50 MW Solar Power plant project

(Note-24.1)	245,020,950	185,858,909
(Note-24.2)	1,777,160,937	487,613,107
(Note-24.3)	3,919,064,278	788,610,312
(Note-24.4)	2,200,395,415	687,821,276
(Note-24.5)	56,872,488	-
	8,198,514,068	2,149,903,604

24.1 Corporate

Provision for audit fees
 Payable to gratuity trust*
 Salary payable
 Sundry bills payable
 Payable to R&D fund
 Provision for payable
 Others payable

705,832	659,832
63,585,310	52,571,760
91,779	79,087
203,177	203,177
179,023,525	101,918,014
1,012,014	30,355,952
399,314	71,087
245,020,950	185,858,909

*The management of the company has decided to have duly performed actuarial valuation for estimated gratuity fund obligation in accordance with IAS 19 within the earliest possible time.

	30 June 2023 Taka	30 June 2022 Taka
24.2 Siddhirganj 2x120 MW PPP - O&M		
Gas bill payable- Titas Gas**	1,495,099,648	231,733,014
Provision for HHV factor- Titas Gas**	215,536,047	215,536,047
Sundry bills payable	66,065,486	40,344,046
Salary Payable	459,257	-
Other Payable	500	-
	1,777,160,937	487,613,107
24.3 Haripur 412 MW CCPP -O&M		
Gas bill payable- Titas Gas**	3,856,603,492	658,122,042
Provision for HHV factor- Titas Gas**	3,684,517	3,684,517
House rent payable	55,800	-
Sundry bills payable	58,720,649	126,803,753
Other Payable	(180)	-
	3,919,064,278	788,610,312
24.4 Siddhirganj 335 MW CCPP (O&M)		
Gas bill payable- Titas Gas**	2,093,984,264	613,485,283
Land lease rent payable	43,824,387	43,824,387
Sundry bills payable	62,586,763	30,511,606
	2,200,395,415	687,821,276
<p>**Trade & other payables include gas bill payable to Titas Gas, where only certified amount of Titas Gas invoices against gas supplied for power generation have been recorded. But there exist some disputes on claim against gas bill with Titas Gas Authority due to HHV factor adjustment, demand charge and interest on delayed bill payment. The said issues are under mutual discussion with Titas Gas authority.</p>		
24.5 Sonagazi 50 MW Solar Power plant project		
Sundry bills payable	56,872,488	-
25. Interest payable on loan		
Interest on GOB loan (Note-25.1)	200,071,347	164,476,628
Interest on ADB loan (Siddhirganj 2x120 MW PPP) (Note-25.2)	114,959,736	111,174,662
Interest on JICA loan (Haripur 412 MW CCPP) (Note-25.3)	252,533,375	144,567,423
Interest on WB loan (Sid. 335 MW CCPP) (Note-25.4)	4,639,969,776	3,722,889,239
Interest on WB loan (Sonagazi 50 MW Solar PPCP) (Note-25.5)	76,834,962	10,253,182
Interest on WB loan (Sonagazi 50 MW Solar PPCP)	5,284,369,196	4,153,361,134
25.1 Interest payable on GOB loan		
Siddhirganj 2x120 MW PPP (Note-25.1.1)	-	-
Haripur 412 MW CCPP (O&M) (Note-25.1.2)	-	-
Haripur 412 MW CCPP (O&M, DPP-2) (Note-25.1.3)	-	-
Siddhirganj 335 MW CCPP-O&M (Note-25.1.4)	-	-
LA for Feni 100 MW solar & 100 MW wind PPP project (Note-25.1.5)	71,041,115	59,595,515
LA for 2x600 MW USC coal based power plant project (Note-25.1.6)	41,789,187	41,789,187
LA for Munshiganj 300-400 MW USC coal based power plant project (Note-25.1.7)	83,725,670	63,063,149
Sonagazi 50 MW Solar PPCP (Note-25.1.8)	3,515,374	28,778
	200,071,347	164,476,628
25.1.1 Siddhirganj 2x120 MW		
Opening balance	-	-
Add: Addition during the year	33,446,767	37,163,074
Less: Paid/Adjustment during the year	(33,446,767)	(37,163,074)
	-	-
25.1.2 Haripur 412 MW(O&M)-DPP-1		
Opening balance (Including IDC)	-	-
Add: Addition during the year	8,344,525	9,103,118
Less: Paid during the year	(3,964,083)	-
	4,380,442	9,103,118
Less: Prepaid Interest adjustment	(4,380,442)	(9,103,118)
	-	-
25.1.3 Haripur 412 MW(O&M)-DPP-2		
Opening balance (Including IDC)	-	6,876,261
Add: Addition during the year	2,542,447	2,676,260
	2,542,447	9,552,521
Less: Paid/Adjustment during the year	(2,542,447)	(9,552,521)
	-	-
25.1.4 Siddhirganj 335 MW CCPP -O&M		
Opening balance (Including IDC)	-	107,537,535
Add: Addition during the year	48,735,701	51,443,240
	48,735,701	158,980,775
Less: Paid/Adjustment during the year	(48,735,701)	(158,980,775)
	-	-

	30 June 2023 Taka	30 June 2022 Taka		
25.1.5 LA for Feni 100 MW solar & 100 MW wind PPP project				
Opening balance(IDC)	59,595,515	48,149,915		
Add: Addition during the year(IDC)	11,445,600	11,445,600		
	71,041,115	59,595,515		
Less: Paid/Adjustment during the year	-	-		
	71,041,115	59,595,515		
25.1.6 LA for Pekua 2x600 MW coal based power plant project				
Opening balance(IDC)	41,789,187	41,789,187		
Add: Addition during the year(IDC)	-	-		
	41,789,187	41,789,187		
Less: Paid/Adjustment during the year	-	-		
	41,789,187	41,789,187		
25.1.7 LA for Munshiganj 300-400 MW coal based power plant project				
Opening balance(IDC)	63,063,149	42,400,627		
Add: Addition during the year(IDC)	20,662,522	20,662,522		
	83,725,670	63,063,149		
Less: Paid/Adjustment during the year	-	-		
	83,725,670	63,063,149		
25.1.8 Sonagazi 50 MW Solar PPCP				
Opening balance(IDC)	28,778	-		
Add: Addition during the year(IDC)	3,486,597	28,778		
	3,515,374	28,778		
Less: Paid/Adjustment during the year	-	-		
	3,515,374	28,778		
	30 June 2023 USD	30 June 2022 USD	30 June 2023 Taka	30 June 2022 Taka
25.2 Interest payable on ADB Loan (Details in Annexure D-6)				
Opening balance	1,189,670	1,314,898	111,174,662	111,503,350
Add: Addition during the year	2,402,109	2,675,334	254,219,691	238,799,518
	3,591,779	3,990,232	365,394,353	350,302,868
Less: Paid during the year	(2,527,337)	(2,800,562)	(251,029,452)	(239,141,356)
	1,064,442	1,189,670	114,364,901	111,161,512
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized	-	-	594,835	13,150
	1,064,442	1,189,670	114,959,736	111,174,662
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized	-	-	-	-
	1,064,442	1,189,670	114,959,736	111,174,662
Bangladesh Bank exchange rate as on 30 June 2023	1.00	1.00	108.00	93.45
	30 June 2023 JPY	30 June 2022 JPY	30 June 2023 Taka	30 June 2022 Taka
25.3 Interest payable on JICA loan				
Interest on JICA loan BD (BD P-55, DPP-1) (Note-24.3.1)	65,028,738	75,033,158	49,519,384	51,337,687
Interest on JICA loan BD (BD P-58, DPP-1&2) (Note-24.3.2)	266,597,493	136,260,941	203,013,991	93,229,736
	331,626,231	211,294,099	252,533,375	144,567,423
Bangladesh Bank exchange rate as on 30 June 2023	1.00	1.00	0.7615	0.6842
25.3.1 Interest payable on JICA loan BD (BD P-55, DPP-1) (Details in annexure-D-7)				
Opening balance (Including IDC)	75,033,158	85,067,480	51,337,687	65,263,771
Add: Addition during the year	148,247,332	170,075,158	115,232,060	122,999,946
	223,280,490	255,142,638	166,569,746	188,263,716
Less: Payment during the year	(158,251,752)	(180,109,480)	(118,355,940)	(136,867,146)
	65,028,738	75,033,158	48,213,806	51,396,570
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized	-	-	1,305,577	(58,883)
	65,028,738	75,033,158	49,519,384	51,337,687
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized	-	-	-	-
	65,028,738	75,033,158	49,519,384	51,337,687
25.3.2 Interest payable on JICA loan BD (BD P-58, DPP-1 & 2) (Details in annexure-D-8)				
Opening balance (Including IDC)	136,260,941	148,109,718	93,229,736	113,629,776
Add: Addition during the year	278,984,851	304,836,729	211,415,097	220,333,564
	415,245,792	452,946,447	304,644,833	333,963,340
Less: Payment during the year	(148,648,299)	(316,685,506)	(100,813,276)	(240,629,927)
	266,597,493	136,260,941	203,831,557	93,333,413
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized	-	-	(817,566)	(103,677)
	266,597,493	136,260,941	203,013,991	93,229,736
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized	-	-	-	-
	266,597,493	136,260,941	203,013,991	93,229,736

	30 June 2023 USD	30 June 2022 USD	30 June 2023 Taka	30 June 2022 Taka
25.4 Interest payable on World Bank loan				
Interest on WB loan BD (4508-BD) (Note-24.4.1)	37,242,814	29,900,593	4,022,223,900	2,794,210,405
Interest on WB loan BD (5737-BD) (Note-24.4.2)	5,719,869	9,937,708	617,745,876	928,678,834
	42,962,683	39,838,301	4,639,969,776	3,722,889,239
25.4.1 Interest on WB loan BD (4508-BD)				
Opening balance (including IDC)	29,900,593	42,962,911	2,794,210,405	2,794,210,405
Add: Interest during the period	7,342,221	7,937,538	792,959,868	711,855,423
	37,242,814	50,900,449	3,587,170,273	3,506,065,828
Paid during the year	-	(20,999,856)	-	(1,795,260,761)
	37,242,814	29,900,593	3,587,170,273	1,710,805,067
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized	-	-	-	3,613,628
	37,242,814	29,900,593	3,587,170,273	1,714,418,695
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized	-	-	435,053,627	1,079,791,710
	37,242,814	29,900,593	4,022,223,900	2,794,210,405
25.4.2 Interest on WB loan BD (5737-BD)				
Opening balance (Including IDC)	9,937,708	12,278,012	928,678,833	1,041,175,393
Add: Addition during the period	4,005,410	4,305,816	431,075,494	384,954,970
	13,943,118	16,583,827	1,359,754,327	1,426,130,363
Less: Paid during the year	(8,223,249)	(6,646,119)	(866,063,001)	(574,489,200)
	5,719,869	9,937,708	493,691,326	851,641,163
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized	-	-	64,506,180	6,234,510
	5,719,869	9,937,708	558,197,507	857,875,673
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized	-	-	59,548,369	70,803,160
	5,719,869	9,937,708	617,745,876	928,678,833
25.5 Interest on WB loan BD (Soangazi 50 MW Solar PPCP)				
Opening balance (IDC)	122,298	5,175	10,253,182	433,730
Add: Addition during the period (IDC)	589,137	117,123	63,626,786	9,819,451
Add: Addition for prior period (2019-20 to 2021-22) (IDC)	-	-	1,130,811	-
	711,435	122,298	75,010,779	10,253,182
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized*	-	-	1,824,183	-
	711,435	122,298	76,834,962	10,253,182

*At earlier no currency fluctuation loss/(gain) adjustment-unrealized was considered up to FY 2021-2022. In this FY 2022-23 cumulative effect of currency fluctuation loss/(gain) adjustment-unrealized has been shown.

		30 June 2023 Taka	30 June 2022 Taka
26. Provision for WPPF			
Opening balance		146,862,801	99,003,866
Add: Addition during the year	(Note-26.1)	173,745,490	92,822,363
		320,608,291	191,826,229
Less: Paid during the year		(83,540,127)	(44,963,428)
		237,068,164	146,862,801
26.1 Addition during the year			
Profit before contribution to WPPF & income tax		3,217,765,619	1,933,112,460
Add/(Less): Prior year adjustments	(Note-16.1)	257,144,174	(76,665,199)
Net base amount for WPPF calculation		3,474,909,793	1,856,447,261
Net WPPF Provision @ 5%		173,745,490	92,822,363
Provision for WPPF includes revenues against corporate tax invoice amounting to Tk. 1,494,991,231 (invoices of current year for Tk. 1,237,711,093 and prior years for Tk. 257,280,138), which has not yet been certified by BPDB. As a result, the management of the company in its 10/2023 Board meeting dated 07 November 2023 has decided to distribute the remaining amount of WPPF after deducting the said amount from net base amount for calculation.			
27. Income tax provision			
Current tax:			
Opening balance		989,497,617	241,299,682
Add: Addition during the year	(Note-27.1)	597,227,132	821,109,961
		1,586,724,749	1,062,409,643
Less: AIT adjustment against corporate tax current assessment year		(691,856,823)	(71,287,166)
Less: Tax paid during the year		-	(1,624,860)
		894,867,926	989,497,617

27.1 Income tax expense during the year

Revenue Items	Sales Receipts Amount (Taka)	Tax rate	Tax Amount (Taka)
Source tax deduction for FY 22-23 (details are given in Annexure-E)	8,986,702,855	6%	539,202,172
Source tax deducted against NOI & vehicle etc.	-	-	58,024,960
Total	8,986,702,855		597,227,132

The income tax dispute between the company and income tax authority of Tk. 548,84,27,337 for the assessment year 2014-2015 to 2020-2021 (7 years) was settled down through the verdict nos. 5572-78 of 2021-2022 and 5579-83 of 2021-2022 both dated 26 September 2022 of the appellate tribunal in favor of the company.

The Income Tax Authority reassessed the company's tax return file for the assessment year 2014-2015 to 2020-2021 (7 years) and issued a tax demand amounting to Tk. 1,033,219,864 (net). Provided that the income tax authority has adjusted Tk. 200,000,000 which was previously deposited for processing appellate tribunal undertakings and hearing.

		2022-2023 Taka	2021-2022 Taka
28. Revenue from sales of energy			
(Details in Annexure- E & F)			
Siddhirganj 2x120 MW PPP - O&M	(Note-28.1)	3,299,780,872	1,687,764,762
Haripur 412 MW CCPP - O&M	(Note-28.2)	9,245,178,233	4,894,536,754
Siddhirganj 335 MW CCPP - O&M*	(Note-28.3)	6,179,432,436	5,681,839,106
Corporate Tax Payment	(Note-28.4)	1,237,711,093	-
		<u>19,962,102,633</u>	<u>12,264,140,622</u>
<p>Siddhirganj 335 Combined Cycle Power Plant ST (Steam Turbine) was closed from 04 October 2022 to 10 June 2023 due to mechanical failure whereas a total of 20 days from 20 February 2023 to 10 March 2023 were closed due to Hot Gas Path Inspection (HGPI) and shortage of gas supply. As a result the Company incurred business interruption loss of BDT 1,300,460,868 and in this connection EGCB is in the process of filing an insurance claim of the full amount to Sadharan Bima for such business interruption loss.</p>			
28.1 Siddhirganj 2x120 MW PPP - O&M			
a. Regular Invoice			
Capacity payment		1,664,494,391	1,477,945,931
Energy payment		1,460,096,269	264,512,747
		<u>3,124,590,660</u>	<u>1,742,458,678</u>
b. Supplementary invoice			
Capacity payment		146,614,884	185,126,559
Energy payment		8,886,212	10,403,588
		<u>155,501,096</u>	<u>195,530,147</u>
c. Startup Payment		294,089,656	-
Total sales (a,b & c)		<u>3,574,181,412</u>	<u>1,937,988,825</u>
Plant outage		(274,400,540)	(250,224,063)
Net sales revenue		<u>3,299,780,872</u>	<u>1,687,764,762</u>
28.2 Haripur 412 MW CCPP - O&M			
a. Regular Invoice			
Capacity payment		3,354,879,895	3,200,353,414
Energy payment		5,584,040,184	2,100,593,727
		<u>8,938,920,079</u>	<u>5,300,947,141</u>
b. Supplementary invoice			
Capacity payment		394,900,605	395,842,000
Energy payment		135,031,682	105,702,426
		<u>529,932,287</u>	<u>501,544,426</u>
Total sales (a & b)		<u>9,468,852,366</u>	<u>5,802,491,567</u>
Plant outage		(223,674,133)	(907,954,813)
Net sales revenue		<u>9,245,178,233</u>	<u>4,894,536,754</u>
28.3 Siddhirganj 335 MW CCPP - O&M			
Regular Invoice			
Capacity payment		4,782,996,526	4,622,654,934
Energy payment		2,541,370,920	1,595,843,972
		<u>7,324,367,446</u>	<u>6,218,498,906</u>
Supplementary invoice			
Capacity payment		87,431,745	66,927,297
Energy payment		13,300,181	8,444,360
		<u>100,731,926</u>	<u>75,371,657</u>
Total sales (a & b)		<u>7,425,099,372</u>	<u>6,293,870,563</u>
Plant outage		(1,245,666,936)	(612,031,457)
Net sales revenue		<u>6,179,432,436</u>	<u>5,681,839,106</u>
28.4 Corporate Tax Payment			
Corporate Tax invoice issued during the period		698,508,920	-
Corporate Tax paid but not billed during the period		539,202,173	-
		<u>1,237,711,093</u>	<u>-</u>
29. Cost of energy sold			
Siddhirganj 2x120 MW PPP - O&M	(Note-29.1)	2,326,234,978	1,187,751,690
Haripur 412 MW CCPP - O&M	(Note-29.2)	7,369,891,589	4,023,546,799
Siddhirganj 335 MW PPP - O&M	(Note-29.3)	4,875,964,101	3,610,212,557
		<u>14,572,090,668</u>	<u>8,821,511,046</u>

		2022-2023 Taka	2021-2022 Taka
29.1 Siddhirganj 2x120 MW PPP - O&M			
i) Gas bill for generation	Annex-G-1	1,452,160,121	262,798,286
ii) Salary & employee benefits	Annex-H-1	145,988,346	144,079,602
iii) Security services	Annex-I-1.1	4,327,212	4,330,430
iv) Electricity expenses		38,498	105,686
v) Advertising & promotion		462,772	441,487
vi) Repair & maintenance-plant	Annex-I-1.2	36,295,328	120,249,326
vii) Repair & maintenance-vehicle	Annex-I-1.3	2,984,442	2,472,344
viii) Repair & maintenance-other assets	Annex-I-1.4	4,105,134	1,665,479
ix) Bank charge & commission		174,406	98,071
x) Printing & stationary		239,678	537,919
xi) Travelling & communication expense	Annex-I-1.5	552,840	551,358
xii) Legal, license & professional fees	Annex-I-1.6	3,039,952	1,671,039
xiii) Consultants expense		234,500	1,231,000
xiv) Entertainment expense		168,900	202,397
xv) Chemical & detergent		173,750	897,930
xvi) Insurance premium		48,922,496	41,538,594
xvii) Training (capacity building) expenses		1,005,450	1,283,725
xviii) Miscellaneous expenses	Annex-I-1.7	1,534,671	1,550,270
xix) Gratuity expense		13,450,019	10,557,309
xx) Amortization of right to use asset		3,110,737	3,110,737
xxi) Interest expense on lease		3,374,012	3,515,373
xxii) Depreciation & amortization	Annex-A-1.2	652,814,211	626,401,922
		2,375,157,474	1,229,290,284
Insurance premium reimbursement		(48,922,496)	(41,538,594)
		2,326,234,978	1,187,751,690
29.2 Haripur 412 MW CCPP - O&M			
i) Gas bill for generation	Annex-G-2	4,925,844,723	1,764,177,257
ii) Salary & other benefits	Annex-H-2	171,519,969	157,753,957
iii) Security services	Annex-I-2.1	6,802,793	6,135,922
iv) Electricity expense	Annex-I-2.2	232,573	258,055
v) Advertising & promotion		511,735	745,553
vi) Chemical & detergent		36,640,186	14,928,217
vii) Repair & maintenances-plant	Annex-I-2.3	223,888,942	136,879,833
viii) Repair & maintenances-vehicles	Annex-I-2.4	3,038,796	3,903,976
ix) Repair & maintenances-other fixed assets	Annex-I-2.5	(612,926)	4,545,751
x) Bank charge & commission		2,272,164	1,126,911
xi) Printing & stationary		397,128	614,150
xii) Travelling & communication expenses	Annex-I-2.6	834,696	687,416
xiii) Legal, license & professional fees	Annex-I-2.7	5,303,705	4,334,478
xiv) Consultants expense		34,290,175	93,973,720
xv) Entertainment expense		231,410	160,411
xvi) Insurance premium		83,722,480	83,722,480
xvii) Training (capacity building) expenses		1,296,470	1,283,110
xviii) Miscellaneous expenses	Annex-I-2.8	950,611	1,518,753
xix) Gratuity expense		14,365,867	12,161,941
xx) Amortization of right to use asset		5,631,005	5,631,005
xxi) Interest Expense on lease		8,110,973	8,304,626
xxii) Depreciation expense	Annex-A-1.3	1,928,340,595	1,804,421,756
		7,453,614,069	4,107,269,279
Insurance reimbursement		(83,722,480)	(83,722,480)
		7,369,891,589	4,023,546,799
29.3 Siddhirganj 335 MW CCPP - O&M			
i) Gas bill for generation	Annex-G-3	2,529,707,291	1,475,790,078
ii) Salary & other benefits	Annex-H-3	171,119,644	169,238,158
iii) Security services	Annex-I-3.1	10,618,117	10,328,175
iv) Advertising & promotion		810,209	768,425
v) Chemical & detergent		5,913,911	14,142,355
vi) Repair & maintenances-plant	Annex-I-3.2	80,760,387	57,750,640
vii) Repair & maintenance- vehicles	Annex-I-3.3	2,876,465	3,889,997
viii) Repair & maintenance- other fixed assets	Annex-I-3.4	9,839,149	4,898,622
ix) Bank charge & commission		128,808	106,578
x) Printing & stationery		487,607	738,833
xi) Travelling & communication expense	Annex-I-3.5	740,829	754,829



		2022-2023 Taka	2021-2022 Taka
xii) Legal, license & professional fees	Annex-I-3.6	2,046,791	418,293
xiii) Consultants expense		89,490,530	64,046,301
xiv) Entertainment expense		294,588	449,292
xv) Insurance premium		-	119,019,558
xvi) Training (capacity building) expenses		906,648	1,023,618
xvii) Miscellaneous expense	Annex-I-3.7	2,994,504	2,317,700
xviii) Gratuity expense (O&M)		14,993,872	13,083,585
xix) Amortization of right to use asset		4,399,478	4,399,478
xx) Interest Expense on lease		5,439,036	5,654,611
xxi) Depreciation expense	Annex-A-1.4	1,942,396,237	1,780,412,992
		4,875,964,101	3,729,232,115
Insurance reimbursement		-	(119,019,558)
		4,875,964,101	3,610,212,557
30. Administrative expenses (Corporate office)			
i) Salary & other benefits	Annex-H-4	178,045,952	170,836,008
ii) Wages & security services		987,542	988,680
iii) Rent & utilities	Annex-I-4.1	3,260,408	3,155,961
iv) Advertising & promotion		1,522,383	2,343,444
v) Repair & maintenances-vehicles	Annex-I-4.2	6,373,306	8,437,528
vi) Repair & Maintenances- other fixed assets	Annex-I-4.3	10,532,250	9,067,952
vii) Bank charge & commission		4,513,366	3,937,682
viii) Printing & stationary		592,672	976,451
ix) Travelling & communication expenses	Annex-I-4.4	1,463,653	1,813,344
x) Legal, license & professional fees	Annex-I-4.5	1,316,713	2,361,575
xi) Consultants expense		9,861,534	3,953,285
xii) AGM/EGM expense		1,598,479	2,699,770
xiii) Recruitment, training (capacity building) & innovation expenses	Annex-I-4.6	13,109,751	5,164,958
xiv) Honorarium	Annex-I-4.7	3,263,522	3,689,422
xv) Group insurance premium		11,022,181	10,182,325
xvi) Donation/Subscription/CSR/Ceremonial expense	Annex-I-4.8	4,401,752	10,978,858
xvii) Entertainment expense		311,257	529,188
xviii) Miscellaneous expense	Annex-I-4.9	915,834	1,727,566
xix) Gratuity expense		19,337,760	15,585,830
xx) Amortization of right to use asset	Annex-A-3	2,542,104	2,542,107
xxi) Interest expense on lease		343,867	567,540
xxii) Depreciation & amortization	Annex-A-1.1, A-2	20,105,816	21,108,431
		295,422,103	282,647,904
31. Non Operating Income (NOI)			
Corporate office	(Note-31.1)	269,562,189	571,232,678
Siddhirganj 2x120 MW (O&M)	(Note-31.2)	9,632,169	2,419,061
Haripur 412 MW CCPP (O&M)	(Note-31.3)	3,253,240	5,472,672
Siddhirganj 335 MW CCPP (O&M)	(Note-31.4)	2,445,510	2,310,560
		284,893,108	581,434,971
31.1 Non operating income- Corporate			
Interest on bank account		18,537,760	14,061,670
Interest on FDR		290,519,710	599,038,506
Income from notice pay		411,991	735,535
Non operating income- Siddhirganj 335 MW CCPP project	(Note-31.5)	-	-
Non operating income-Sonagazi 50 MW Solar project		1,721,035	359,009
Sale of tender document		67,000	29,500
Income from recruitment process		4,530,520	93,600
Income from forfeiture of CPF amount		-	410,525
Miscellaneous income		29,156	122,744
Income from forfeiture of Tender/Perfor. Security		8,505	-
		315,825,678	614,851,090
Less: NOI adjustment-R&D Fund		(46,263,490)	(43,618,411)
		269,562,189	571,232,678
31.2 Non operating income- Siddhirganj 2x120 MW PPP (O&M)			
Interest on bank account		1,338,047	1,525,177
Sale of tender document		17,000	100
Miscellaneous income		2,010	847,249
Sale of scrap		7,665,345	46,534
Gain on Sale of fixed assets		609,767	-
		9,632,169	2,419,061

	2022-2023 Taka	2021-2022 Taka
31.3 Non operating income- Haripur 412 MW CCPP (O&M)		
Interest on bank account	3,165,609	4,030,673
Sale of scrap	-	680,578
Sale of tender document	-	13,000
Forfeiture of tender security	55,000	559,000
Miscellaneous income	32,631	189,421
	<u>3,253,240</u>	<u>5,472,672</u>
31.4 Non operating income- Siddhirganj 335 MW CCPP (O&M)		
Interest on bank account	1,282,474	2,161,480
Income from notice pay	29,000	22,670
Sale of scrap Materials	119,750	11,250
Sale of tender document	800	100
Miscellaneous income	75,461	115,060
Forfeiture of tender security	938,025	-
	<u>2,445,510</u>	<u>2,310,560</u>
31.5 Non operating income- Sonagazi 50 MW Solar Plant Project		
Interest income	-	359,009
Transfer to corporate office	-	(359,009)
	<u>-</u>	<u>-</u>
32. Non operating expense		
Financial expense	(Note-32.1) 1,897,971,650	1,779,329,113
Foreign exchange gain/loss - realized	(Note-32.2) 263,745,701	28,975,070
	<u>2,161,717,351</u>	<u>1,808,304,183</u>
32.1 Financial expense		
Interest on ADB loan (Sid. 2x120 MW)	254,219,691	238,799,518
Interest on GOB loan (Sid. 2x120 MW)	33,446,767	37,163,074
Interest on JICA loan (BD P-55, DPP-1) (Har. 412 MW)	115,232,060	122,999,946
Interest on JICA loan (BD P-58, DPP-1) (Har. 412 MW)	211,415,097	220,333,564
Interest on GOB loan (Har. 412 MW)	8,344,525	9,103,118
Interest on GOB loan (Har. 412 MW)-DPP-2	2,542,447	2,676,260
Interest on GOB loan (Sid. 335 MW O&M)	48,735,701	51,443,240
Interest on WB loan (BD-4508)	792,959,868	711,855,423
Interest on WB loan (BD-5737)	431,075,494	384,954,970
	<u>1,897,971,650</u>	<u>1,779,329,113</u>
32.2 Foreign exchange (loss)/gain-realized		
Foreign exchange (loss)/gain against ADB installment payment	(32,923,685)	(3,306,029)
Foreign exchange (loss)/gain against ADB interest payment	(594,835)	(13,150)
Foreign exchange (loss)/gain against bill payment-Sid. 2x120 MW	(3,326,017)	-
Foreign exchange (loss)/gain against JICA principal payment(BD P-55)	(71,322,427)	8,185,435
Foreign exchange (loss)/gain against JICA principal payment(BD P-58)	3,877,782	9,694,455
Foreign exchange (loss)/gain against JICA interest payment (BD P-55)	(1,305,577)	58,883
Foreign exchange (loss)/gain against JICA interest payment (BD P-58)	817,566	103,677
Foreign exchange (loss)/gain against bill payment-Haripur 412 MW	(4,879,752)	(377,412)
Foreign exchange (loss)/gain against WB principal payment (BD 4508)	-	(20,196,068)
Foreign exchange (loss)/gain against WB interest payment (BD 4508)	-	(3,613,628)
Foreign exchange (loss)/gain against WB principal payment (BD 5737)	(89,333,163)	(12,391,737)
Foreign exchange (loss)/gain against WB interest payment (BD 5737)	(64,506,180)	(6,234,510)
Foreign exchange (loss)/gain against bill payment-Sid. 335 MW	(249,411)	(884,987)
	<u>(263,745,701)</u>	<u>(28,975,070)</u>
33. Income tax expenses		
Current tax	597,227,132	821,109,961
Deferred tax	312,927,688	-
	<u>910,154,820</u>	<u>821,109,961</u>
34. Other comprehensive income		
Reserve for foreign currency fluctuation gain/(loss)	(Note-34.1) <u>(8,851,253,903)</u>	<u>(1,530,732,715)</u>
Foreign currency fluctuation gain/(loss) has been presented under OCI because the payment of foreign currency loan will be repaid getting equivalent guaranteed foreign currency from BPDB as capacity payment.		
34.1 Reserve for foreign currency fluctuation gain/(loss)		
Opening balance	(1,530,732,715)	(110,249,806)
Add/(less): Foreign currency fluctuation gain/(loss)-unrealized	(Note-34.1.1) <u>(7,320,521,189)</u>	<u>(1,420,482,909)</u>
	<u>(8,851,253,903)</u>	<u>(1,530,732,715)</u>

34.1.1 Foreign currency fluctuation gain/(loss)-unrealized

	2022-2023 Taka	2021-2022 Taka
Foreign currency fluctuation gain/(loss) on ADB loan	(675,823,551)	(449,046,291)
Foreign exchange (loss)/gain against bill payment-Sid. 2x120 MW	-	-
Foreign currency fluctuation gain/(loss) on JICA loan (BD P-55)	(548,369,606)	679,391,143
Foreign currency fluctuation gain/(loss) on JICA loan (BD P-58)	(1,099,092,595)	1,233,780,881
Foreign exchange gain/(loss) against JICA interest (BD-P 55)	-	-
Foreign exchange gain/(loss) against JICA interest (BD-P 58)	-	-
Foreign exchange gain/(loss) against WB Loan (BD-4508)	(2,815,096,723)	(1,673,579,839)
Foreign exchange gain/(loss) against WB Loan (BD-5737)	(1,420,543,690)	(909,478,412)
Foreign exchange gain/(loss) against WB interest (BD-4508)	(435,053,627)	(230,747,234)
Foreign exchange gain/(loss) against WB interest (BD-5737)	(59,548,369)	(70,803,160)
Foreign exchange gain/(loss)-Unrealized WB Loan (BD-63630)	(265,168,845)	-
Foreign exchange gain/(loss)-Unrealized WB-IDC (BD-63630)	(1,824,183)	-
	(7,320,521,189)	(1,420,482,909)

The company has availed foreign loans in different times from the World Bank, Asian Development Bank (ADB) and Japan International Cooperative Agency (JICA) for the purpose of project establishments whose outstanding balance is Tk. 58,351,508,354 as at 30 June 2023. Moreover, the company generates revenue from Bangladesh Power Development Board (BPDB) as per plant-wise separate Power Purchase Agreement (PPA) in the form of capacity payment and energy payment through supplying electricity to national grid.

As per PPA, BPDB will ensure the guaranteed payment of revenue bills through capacity payment in terms of foreign currencies in future having completion of performance obligations whereas foreign currencies in the form of capacity payment that will be received in the future will be used for repayment of the loans of the World Bank, ADB and JICA which involve future contingencies. Upon considering these contingencies and guaranteed payment, the company has accounted for unrealized foreign exchange gain or loss arising from the fluctuation of foreign currency exchange rates on outstanding foreign loans under other comprehensive income as at 30 June 2023.

As per Para 16 of IAS 21: The Effects of Changes in Foreign Exchange Rates, the outstanding foreign currency loans would be considered as monetary items and as per Para 28 of the said standard, exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements in the statement of profit or loss in the period in which they arise. But having guaranteed capacity payment by BPDB as per Clause True-Up for Exchange Rates of PPA to settle those foreign currency loans, the fluctuation gain or loss has been accounted for Tk. 7,320,521,189 under other comprehensive income departing from Para 28 of International Accounting Standard (IAS) 21: The Effects of Changes in Foreign Exchange Rates as per Para 19 to 21 of IAS 1: Presentation of Financial Statements for better presentation.

35. Earnings per share (EPS)-basic [note ref. 2.13]
(a) The Computation of EPS is given in the below:

Earnings attributable to shareholders (PAT)	2,133,865,310	1,019,180,136
No. of ordinary shares outstanding	8,707,513	8,707,513
	245.06	117.05

(b) Earnings per share (EPS)-diluted [note ref. 2.13]
The Computation of diluted EPS is given in the below:

Earnings attributable to shareholders (PAT)		2,133,865,310	1,019,180,136
No. of ordinary shares -diluted	(Note-35.1)	9,021,234	8,751,234
		236.54	116.46

35.1 Computation of ordinary shares -diluted

No. of ordinary shares outstanding during the year	8,707,513	8,707,513
Potential number of shares against Equity From Government (considering @1,000 BDT per share)(313,720,873/1,000)	313,721	43,721
	9,021,234	8,751,234

Equity received from Government against which share are yet to be issued has been considered for calculating diluted earnings per share.

36. Cash received from operation

Revenue from sales of energy	(Note-28)	19,962,102,633	12,264,140,622
Add : Corporate Tax Invoice	(Note-16.1)	257,280,138	-
Add : Accounts receivable (increase)/decrease		(11,287,136,077)	(1,310,848,364)
		8,932,246,694	10,953,292,258

37. Cash received from other income

Other income	(Note-31)	284,893,108	581,434,971
Add: Other income receivable (increase)/decrease	(Note-10.3)	(1,336,586,759)	(164,463,132)
		(1,051,693,651)	416,971,839

		2022-2023 Taka	2021-2022 Taka
38. Payment for cost of sale of energy			
Cost of energy sales (Siddhirgonj 2x120 MW PPP plant)	(Note-29.1)	(2,326,234,978)	(1,187,751,690)
Cost of energy sales (Haripur 412 MW CCPP plant)	(Note-29.2)	(7,369,891,589)	(4,023,546,799)
Cost of energy sales (Sid. 335 MW CCPP plant)	(Note-29.3)	(4,875,964,101)	(3,610,212,557)
Depreciation & amortization		4,523,551,043	4,211,236,670
Amortization & interest of lease assets		30,065,241	30,615,829
Lease payment		(17,951,413)	(32,194,960)
Inventory decrease/(increase)		(451,096,247)	(2,329,402)
Payable for Siddhirgonj 2X120MW plant - increase/(decrease)		1,289,547,830	(253,647,958)
Payable for Haripur 412 MW plant increase/(decrease)		3,130,453,966	366,437,850
Payable for Sid. 335 plant increase/(decrease)		1,512,574,139	70,799,043
Payable for SD Siddhirgonj 2x120 MW plant increase/(decrease)		(7,351,449)	8,858,331
Payable for SD Haripur 412 MW plant increase/(decrease)		1,615,121	(1,184,060)
Payable for SD Sid. 335 plant MW plant increase/(decrease)		5,401,796	4,778,811
Advance, deposits & pre-payments 2x120 MW plant (increase)/decrease		37,437,112	(37,861,259)
Advance, deposits & pre-payments 412 MW plant (increase)/decrease		20,660,136	(334,656,813)
Advance, deposits & pre-payments 335 MW plant (increase)/decrease		(301,356)	177,691
Gain on sale of assets		(609,767)	-
Prior year adjustments		6,425	(2,205,969)
Currency fluctuation (loss)/gain against bill payment		(8,455,181)	(1,262,399)
Net cash (outflows)/inflow		(4,506,543,272)	(4,793,949,639)
39. Payment for administrative expenses			
Payment for administrative expenses	(Note-30)	(295,422,103)	(282,647,904)
Depreciation & amortization (corporate office)		20,105,816	21,108,431
Inventory decrease/(increase)		(320,763)	-
Amortization & interest of lease assets		2,885,971	3,109,647
Lease payment		(2,972,124)	(2,854,919)
Payable for corporate office -increase/(decrease)		59,162,042	79,841,492
Advance, deposits & pre-payments (increase)/decrease*		94,689,690	(819,969,047)
Payable for SD increase/(decrease)		37,195	180,293
Currency fluctuation (loss)/gain (R&D)		(4,007,055)	-
Net cash (outflows)/inflow		(125,841,331)	(1,001,232,008)
40. Interest paid			
Interest on GOB loan (Sid. 2x120MW)		(33,446,767)	(37,163,074)
Interest on GOB loan (Har. 412 MW)		(6,506,530)	(9,552,521)
Interest on GOB loan (Sid. 335 MW)		(48,735,701)	(158,980,775)
Interest on ADB Loan (BAN 2039)		(251,029,452)	(239,141,356)
Interest on JICA Loan (BD P-55)		(118,355,940)	(136,867,146)
Interest on JICA Loan (BD P-58)		(100,813,276)	(240,629,927)
Interest on WB Loan (4508 BD)		-	(1,795,260,761)
Interest on WB Loan (5737 BD)		(866,063,001)	(574,489,200)
Net cash (outflows)/inflow		(1,424,950,667)	(3,192,084,760)
41. Purchase of fixed assets			
Corporate office	Anx-A1.1	(1,335,886)	(3,323,386)
Siddhirgonj 2x120 MW PPP	Anx-A1.2	(1,099,038)	(1,735,754)
Haripur 412 MW CCPP	Anx-A1.3	(2,408,499)	(7,107,997)
Siddhirgonj 335 MW PPP	Anx-A1.4	(1,844,251)	(12,252,910)
Net cash (outflows)/inflow		(6,687,675)	(24,420,047)
42. Cash paid for work-in-progress			
Haripur 412 MW CCPP-O&M	(Note-42.1)	(7,304,398)	(1,509,766,851)
Siddhirgonj 335 CCPP (O&M)	(Note-42.2)	(84,684,571)	(1,223,928)
Munshigonj 300-400 MW coal project (Previous 600-800 MW)	(Note-42.3)	-	-
Land acquisition for Feni 100 MW solar & 100 MW wind power plant proj	(Note-42.4)	-	-
Cash paid for Sonagazi 50 MW solar power plant project	(Note-42.5)	(5,159,155,675)	(501,120,916)
Cash paid for Sid. 2x120MW PPP	(Note-42.6)	(49,771,934)	(230,248,333)
Corporate Office		(2,913,437)	-
Net cash (outflows)/inflow		(5,303,830,015)	(2,242,360,028)

		2022-2023 Taka	2021-2022 Taka
42.1 Cash paid for work-in-progress- Haripur 412 MW CCPP			
Work-in-progress	Anx-B-5	<u>(7,304,398)</u>	<u>(1,509,766,851)</u>
42.2 Cash paid for work-In-progress- Siddhirgonj 335 MW CCPP			
Work-in-progress	Anx-B-6	<u>(84,684,571)</u>	<u>(1,223,928)</u>
42.3 Cash paid for work-in-progress-Munshigonj 300-400 MW coal project (Prev. 600-800 MW)			
Work-in-progress	Anx-B-1	(20,662,522)	(20,662,522)
Interest payable increase	(Note-25.1.7)	20,662,522	20,662,522
		-	-
42.4 Cash paid for land Acquisition for Feni 100 MW solar & 100 MW wind power plant project			
Work-in-progress	Anx-B-2	(11,445,600)	(11,445,600)
Interest payable increase	(Note-25.1.5)	11,445,600	11,445,600
		-	-
42.5 Cash paid for work-In-progress- Corporate Office			
Work-in-progress	Anx-B-7	<u>(2,913,437)</u>	-
42.6 Cash paid for Sonagazi 50 MW solar power plant project			
Work-in-progress	Anx-B-3	(5,589,790,057)	(440,588,675)
Advance, deposits & pre-payments (increase)/decrease		37,055,651	(70,000,000)
Trade & other Payable for WIP increase/(decrease)		56,872,488	(1,008,060)
Security Deposit increase/(decrease)		1,453,154	627,589
Currency fluctuation Loss/gain-Unrealized		267,008,896	-
Interest payable increase		68,244,194	9,848,229
		<u>(5,159,155,675)</u>	<u>(501,120,916)</u>
42.7 Cash paid for Sid. 2*120MW PPP			
Work-in-progress	Anx-B-4	<u>(49,771,933)</u>	<u>(230,248,333)</u>
43. Short term investment			
Opening investment		(3,809,661,313)	(8,313,383,532)
Closing investment amount		(1,206,388,095)	(3,809,661,313)
Net (increase)/decrease in investment		<u>2,603,273,218</u>	<u>4,503,722,219</u>
44. Investment of R&D fund			
Investment in FDRs		(148,383,825)	(66,730,745)
Investment in SND A/c		202,321	(61,397)
Interest received		46,263,488	43,618,411
R&D fund receivable (increase)/decrease		(77,105,511)	(78,744,287)
		<u>(179,023,526)</u>	<u>(101,918,017)</u>
45. Net cash received from/(refund to) Government during the year			
Received from Govn. for Sonagazi 50 MW Solar Power Plant Conts. Project		450,000,000	74,533,000
Total received from Government		<u>450,000,000</u>	<u>74,533,000</u>
Net cash inflows/(outflows)		<u>450,000,000</u>	<u>74,533,000</u>
Classification of GOB loan :			
(a) Equity from Government (60%)		270,000,000	44,720,000
(b) Loan from Government (40%)		180,000,000	29,813,000
		<u>450,000,000</u>	<u>74,533,000</u>
46. Loan repayment to GOB			
Siddhirganj 2x120MW PPP		(74,326,149)	(74,326,148)
Haripur 412 MW CCPP		(50,572,877)	(50,572,877)
Haripur 412 MW CCPP (DPP-2)		(8,920,868)	(8,920,868)
Siddhirganj 335 MW CCPP		(90,251,299)	(180,502,598)
		<u>(224,071,193)</u>	<u>(314,322,491)</u>
47. Loan repayment to ADB-(Siddhirganj 2x120MW PPP)			
ADB Loan Repayment		<u>(543,582,331)</u>	<u>(466,696,647)</u>

	2022-2023 Taka	2021-2022 Taka
48. Loan repayment to JICA-(Haripur 412 MW CCPP)		
JICA Loan BD P-55	(818,052,419)	(829,130,042)
JICA Loan BD P-58	(438,318,592)	(981,983,587)
	<u>(1,256,371,011)</u>	<u>(1,811,113,629)</u>
49. Loan received from World Bank		
WB Loan 4508 BD } Siddhirganj 335 MV	-	-
WB Loan 5737 BD }	-	-
WB Loan 63630 BE → Sonagazi 50 MW Solar Power Plant Construction Project	4,682,539,156	405,160,840
	<u>4,682,539,156</u>	<u>405,160,840</u>
50. Loan repayment to World Bank-(Siddhirganj 335 MW CCPP)		
WB Loan 4508 BD	-	(1,913,298,404)
WB Loan 5737 BD	(791,156,120)	(649,251,948)
	<u>(791,156,120)</u>	<u>(2,562,550,352)</u>
51. Dividend paid	<u>(100,000,000)</u>	<u>(50,000,000)</u>
52. Related party transactions		

The Company in the normal course of business has entered into transactions with other entities that fall within the definition of related party contained in IAS 24. The Company believes that the terms of related party transactions are not significantly different from those that could have been obtained from third parties. The significant related party transactions during the year are as follows:

			Amount in Taka
Name of the party	Nature of relationship	Nature of transaction	Receivable/(payable) as at '30 June 2023
Bangladesh Power Development Board (BPDB)	Controlling organization	1. Receivable from sale of energy	15,030,083,234
		2. Land lease rent payable	(237,300,150)
		3. Income tax reimbursement	955,789,057
		4. Insurance/FGMO reimbursement	144,554,219
		5. Dividend	(100,000,000)
Total			15,793,126,360

Transactions with related companies are priced on arm's length basis and are in the ordinary course of business.

52.1 Dividend payment

Name of the party	Dividend Declaration Date	Dividend Payment Date	Amount in Taka
Secretary, Power Division, Ministry of Power, Energy and Mineral Resources (MoPEMR)	The dividend was declared on 22 December 2022 at 25th Annual General Meeting	20 February 2023	95,648,714
Bangladesh Power Development Board (BPDB)			4,351,286
Total			100,000,000

53. Contingencies

- i. An insurance claim was made by EGCB to Sadharan Bima Corporation in respect of the loss caused due to Generator Rotor Earth Fault on 01/01/2022 at Siddhirganj 2x120 MW Peaking Power Plant. For the settlement of the said insurance claim, Sadharan Bima Corporation appointed G.K. Adjusters Ltd. as Surveyor. After the completion of assessment, the Surveyor has recommended the sum of BDT 60,742,776 in favor of EGCB for settlement of insurance claim.
- ii. In respect of the closure of Siddhirganj 335 Combined Cycle Power Plant's Steam Turbine (ST) for the period from 04 October 2022 to 10 June 2023, Samsung Electric could not provide repair and maintenance services to EGCB on due time as per agreement. As a result EGCB obtained such service from a local service provider. In this connection, the encashment process of bank guarantee made by Samsung Electric is on-going.



Annexure - A - Property, plant and equipment

A-1 Property, plant and equipment (A-1.1+A-1.2+A-1.3+A-1.4)

Fixed Assets Schedule
As at 30 June 2023

Sl. No.	Particulars	Cost			Depreciation (%)	Depreciation			Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022		
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year		Balance as at 30.06.2023	Addition During the Year	Adjustment During the Year			Accumulated Depreciation as at 30.06.2023	
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)/2	9	10 = (7+8-9)	11 = (5-10)	12 = (2-7)
1	Plant & machinery	77,156,026,475	9,592,004	-	77,165,618,479	5%	23,476,883,020	3,860,929,867	-	27,337,812,887	49,827,805,592	53,679,143,455
2	Plant & machinery (HGPP)	804,993,172	1,937,434,581	-	2,742,427,753	25%	730,923,839	182,599,402	-	913,523,241	1,828,904,512	74,069,333
3	Plant & machinery (TI/CI etc.)	1,002,820,528	-	-	1,002,820,528	33.33%	790,331,440	134,270,191	-	924,601,631	78,218,896	212,489,087
4	Plant & machinery (MI)	1,628,138,245	39,059,923	-	1,667,198,168	20.0%	83,184,992	319,322,844	-	402,507,836	1,264,690,332	1,544,953,253
5	Land & Land Development	225,902,489	1,082,616,051	-	1,308,518,540	0%	-	-	-	-	1,308,518,540	225,902,489
6	Building(non residential)	459,534,336	70,060,374	-	529,594,710	3.5%	93,927,459	16,501,456	142,397	110,571,312	419,023,397	365,606,876
7	Building(residential)	129,759,588	-	-	129,759,588	3.5%	37,372,366	4,541,587	-	41,913,953	87,845,633	92,387,220
8	Vehicle	178,375,556	-	(4,159,992)	174,215,564	15%	134,973,814	12,865,324	(4,160,000)	143,679,138	30,536,426	43,401,742
9	Computer & printer	17,329,773	3,469,741	-	20,799,514	20%	14,944,100	1,525,823	-	16,469,923	4,329,590	2,385,672
10	Photocopy machine	3,903,244	-	-	3,903,244	20%	2,616,233	456,428	-	3,072,661	830,582	1,287,010
11	Fax machine	53,100	-	-	53,100	20%	-	-	-	53,099	-	1
12	Air-conditioner	19,201,160	399,000	-	19,600,160	10%	10,760,171	1,670,342	-	12,430,513	7,169,647	8,440,989
13	Telephone with PABX	798,431	839,206	-	1,637,637	10%	474,217	64,449	-	538,666	300,540	324,214
14	Mobile phone	2,437,517	88,499	-	2,526,016	20%	1,617,980	282,870	-	1,900,850	625,166	819,537
15	Other equipments	28,956,969	1,219,226	-	30,176,195	15%	17,129,904	3,879,957	-	21,009,861	9,166,333	11,827,064
16	Furniture & fixture	31,822,679	242,281	-	32,064,960	10%	20,258,992	2,547,009	-	22,806,001	9,258,959	11,563,687
17	Deep tube well	10,528,721	-	-	10,528,721	15%	10,528,720	-	-	10,528,720	1	1
18	Lift	2,279,997	-	-	2,279,997	15%	2,279,996	-	-	2,279,996	1	1
19	Bicycle	112,650	-	-	112,650	15%	61,594	11,093	-	72,687	39,963	51,056
20	Other assets	-	-	-	-	15%	-	-	-	-	-	-
Total in FY 2022-2023		81,702,974,630	3,144,222,454	(4,159,992)	84,843,037,092		25,428,321,936	4,541,468,642	(4,017,603)	29,965,772,975	54,877,264,111	56,274,652,687



Corporate Office
As at 30 June 2023

A-1.1 Property, plant and equipment

Sl. No.	Particulars	Cost			Depreciation Rate %	Balance as at 30.06.2023	Depreciation			Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022	
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year			Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year			Accumulated Depreciation as at 30.06.2023
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)/2	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery	-	-	-	-	5%	-	-	-	-	-	-
2	Plant & machinery (HGPI)	-	-	-	-	25%	-	-	-	-	-	-
3	Plant & machinery (TI/CI)	-	-	-	-	50%	-	-	-	-	-	-
4	Plant & machinery (MI)	-	-	-	-	12.5%	-	-	-	-	-	-
5	Land & Land Development	-	1,082,616,051	-	1,082,616,051	0%	-	-	-	-	-	-
6	Building (non residential)	241,479,368	-	-	241,479,368	3.5%	62,875,030	8,451,778	-	71,326,808	1,082,616,051	178,604,338
7	Building (residential)	-	-	-	-	3.5%	-	-	-	-	-	-
8	Vehicles	73,196,840	-	-	73,196,840	15%	56,740,611	5,310,455	-	62,051,066	11,145,774	16,456,229
9	Computer & printer	7,059,778	1,226,741	-	8,286,519	20%	6,544,330	445,874	-	6,990,204	1,296,315	515,448
10	Photocopy machine	2,780,846	-	-	2,780,846	20%	2,038,376	337,006	-	2,375,382	405,464	742,470
11	Fax machine	53,100	-	-	53,100	20%	53,099	-	-	53,099	1	1
12	Air-conditioner	12,689,353	-	-	12,689,353	10%	7,621,207	1,077,745	-	8,698,952	3,990,401	5,068,146
13	Telephone with PABX	434,761	40,775,000	-	475,536	10%	268,364	30,139	-	298,504	177,032	166,397
14	Mobile phone	1,603,648	25,000,000	-	1,628,648	20%	1,084,981	164,216	-	1,249,197	379,451	518,667
15	Other equipments	6,694,770	-	-	6,694,770	15%	4,319,384	616,770	-	4,936,154	1,758,616	2,375,386
16	Furniture & fixture	19,143,597	43,370,000	-	19,186,967	10%	11,919,911	1,483,616	-	13,403,527	5,783,440	7,223,686
17	Deep tube well	-	-	-	-	15%	-	-	-	-	-	-
18	Lift	-	-	-	-	15%	-	-	-	-	-	-
19	Bicycle	-	-	-	-	15%	-	-	-	-	-	-
20	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	Total in FY 2022-2023	365,136,061	1,083,951,937	-	1,449,087,998		153,465,293	17,917,600	-	171,382,893	1,277,705,105	211,670,768

A-1.2. Property, plant and equipment

Siddhirgonj 2x120 MW (O&M)
As at 30 June 2023

Sl. No.	Particulars	Cost			Depreciation Rate %	Depreciation			Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022		
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year			Accumulated Depreciation as at 30.06.2023	
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2 - 7)
1	Plant & machinery	12,018,980,185	9,540,004	-	12,028,520,189	5%	6,202,999,387	602,542,385	-	6,805,541,772	5,222,978,417	5,815,980,798
2	Plant & Machinery (HGPP)	804,993,172	-	-	804,993,172	25%	730,923,839	21,162,666	-	752,086,505	52,906,667	74,069,333
4	Plant & Machinery (CI- Unit # 2)	3,351,324	-	-	3,351,324	50%	837,831	1,675,662	-	2,513,493	837,831	2,513,493
3	Plant & Machinery (MI- Unit # 2)	142,246,344	39,059,923	-	181,306,267	12.5%	8,890,397	22,144,465	-	31,034,862	150,271,404	133,355,947
5	Land & Land Development	-	-	-	-	0%	-	-	-	-	-	-
6	Building(non residential)*	36,815,901	1,699,746	-	38,515,647	3.5%	10,292,856	1,307,541	142,397	11,742,794	26,772,853	26,523,045
7	Building(residential)	31,528,000	-	-	31,528,000	3.5%	11,586,540	1,103,480	-	12,690,020	18,837,980	19,941,460
8	Vehicles**	39,878,001	-	(4,159,992)	35,718,009	15%	34,932,296	1,438,420	(4,160,000)	32,210,716	3,507,293	4,945,705
9	Computer & printers	5,332,255	-	-	5,332,255	20%	4,150,244	265,106	-	4,415,350	916,905	1,182,011
10	Photocopy machine	786,448	-	-	786,448	20%	405,593	87,889	-	493,482	292,965	380,855
11	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
12	Air-conditioner	2,479,800	399,000,000	-	2,878,800	10%	2,284,830	189,405	-	2,474,235	404,565	194,970
13	Telephone with PABX	345,970	-	-	345,970	10%	201,253	32,097	-	233,350	112,620	144,717
14	Mobile phone	272,649	-	-	272,649	20%	179,333	28,200	-	207,533	65,116	93,316
15	Other equipments	4,378,273	597,814	-	4,976,087	15%	3,379,926	498,083	-	3,878,009	1,098,078	998,347
16	Furniture & fixture	5,442,307	184,251	-	5,626,558	10%	4,593,679	338,811	-	4,932,490	694,068	848,628
17	Deep tube well	4,495,521	-	-	4,495,521	15%	4,495,520	-	-	4,495,520	1	1
18	Lift	2,279,997	-	-	2,279,997	15%	2,279,996	-	-	2,279,996	1	1
19	Bicycle	37,500	-	-	37,500	15%	37,499	-	-	37,499	1	1
20	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	Total in FY 2022-2023	13,103,643,647	51,480,738	(4,159,992)	13,150,964,393	-	7,022,471,019	652,814,211	(4,017,603)	7,671,267,627	5,479,696,765	6,081,172,628

* Payment against Misc Civil Construction of FY 2014-15 has been made during this year and capitalized the same considering effective date form 2014-15. Depreciation for the period from 2014-15 to 2021-22 has been charged under prior year adjustment.

** This year two vehicles (DM-31-6967 & DM-31-6968) have been sold in auction, disposal value have been adjusted accordingly.



A-1.3 Property, plant and equipment

Hariipur 412 MW (O&M)
As at 30 June 2023

Sl. No.	Particulars	Cost			Depreciation Rate %	Depreciation			Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022		
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year		Balance as at 30.06.2023	Addition During the Year	Adjustment During the Year			Accumulated Depreciation as at 30.06.2023	
		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)+ (4x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery*	29,747,771,453	-	-	29,747,823,453	5%	11,140,339,823	1,488,923,737	-	12,629,263,559	17,118,559,893	18,607,431,629
2	Plant & Machinery (HGPI)	-	52,000	-	-	25%	-	-	-	-	-	-
3	Plant & machinery (TI/CI)	999,469,203	-	-	999,469,203	33.33%	789,493,610	132,594,529	-	922,088,139	77,381,064	209,975,593
4	Plant & machinery (MI)	1,485,891,901	-	-	1,485,891,901	20%	74,294,595	297,178,379	-	371,472,974	1,114,418,927	1,411,597,306
5	Land & Land Development	225,902,489	-	-	225,902,489	0%	-	-	-	-	225,902,489	225,902,489
6	Building(non residential)	27,836,891	67,102,449	-	94,939,340	3.5%	6,537,490	1,365,721	-	7,903,211	87,036,129	21,299,402
7	Building(residential)	98,231,587	-	-	98,231,587	3.5%	25,785,827	3,438,107	-	29,223,934	69,007,653	72,445,760
8	Vehicles	33,561,150	-	-	33,561,150	15%	28,591,572	1,355,338	-	29,946,910	3,614,240	4,969,578
9	Computer & printer	2,852,233	2,243,000	-	5,095,233	20%	2,514,943	501,731	-	3,016,674	2,078,559	337,290
10	Photocopy machine	335,950	-	-	335,950	20%	172,265	31,533	-	203,798	132,153	163,686
11	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
12	Air-conditioner	4,032,007	-	-	4,032,007	10%	854,135	403,192	-	1,257,327	2,774,680	3,177,872
13	Telephone with PABX	17,700	-	-	17,700	10%	4,600	2,213	-	6,813	10,887	13,100
14	Mobile phone	308,850	63,499	-	372,349	20%	202,445	39,980	-	242,425	129,924	106,405
15	Other equipments	13,733,498	50,000	-	13,783,498	15%	8,444,518	1,991,891	-	10,436,409	3,347,089	5,288,980
16	Furniture & fixture	5,092,943	-	-	5,092,943	10%	3,245,926	509,295	-	3,755,221	1,337,722	1,847,017
17	Deep tube well	6,033,200	-	-	6,033,200	15%	6,033,200	-	-	6,033,200	-	-
18	Lift	-	-	-	-	15%	-	-	-	-	-	-
19	Bicycle	33,000	-	-	33,000	15%	22,276	4,949.00	-	27,225	5,775	10,724
20	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	Total in FY 2022-2023	32,651,104,055	69,510,948	-	32,720,615,003		12,086,537,224	1,928,340,595	-	14,014,877,818	18,705,737,184	20,564,566,831



A-1.4 Property, plant and equipment
Siddhirganj 335 MW (O&M)
As at 30 June 2023

Sl. No.	Particulars	Cost				Depreciation Rate %	Depreciation				Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year	Balance as at 30.06.2023		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year	Accumulated Depreciation as at 30.06.2023		
		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery (HGPI)	35,389,274,837	-	-	35,389,274,837	5%	6,133,543,810	1,769,463,744	-	7,903,007,554	27,486,267,283	29,255,731,027
2	Plant & machinery (TI/CI)	-	1,937,434,581	-	1,937,434,581	33.33%	-	161,436,736	-	161,436,736	1,775,997,845	-
3	Plant & machinery (MI)	-	-	-	-	50%	-	-	-	-	-	-
4	Plant & machinery (MJ)	-	-	-	-	12.5%	-	-	-	-	-	-
5	Land & Land Development	-	-	-	-	0%	-	-	-	-	-	-
6	Building(non residential)	153,402,175	1,258,179	-	154,660,354	3.5%	14,222,084	5,376,416	-	19,598,500	135,061,854	139,180,091
7	Building(residential)	-	-	-	-	3.5%	-	-	-	-	-	-
8	Vehicles	31,739,565	-	-	31,739,565	15%	14,709,336	4,761,111	-	19,470,447	12,269,118	17,030,229
9	Computer & printer	2,085,507	-	-	2,085,507	20%	1,734,584	313,112	-	2,047,696	37,811	350,923
10	Photocopy machine	-	-	-	-	20%	-	-	-	-	-	-
11	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
12	Air-conditioner	-	-	-	-	10%	-	-	-	-	-	-
13	Telephone with PABX	-	-	-	-	10%	-	-	-	-	-	-
14	Mobile phone	252,370	-	-	252,370	20%	151,221	50,474	-	201,695	50,675	101,149
15	Other equipments	4,150,427	571,412	-	4,721,839	15%	986,077	773,213	-	1,759,290	2,962,550	3,164,350
16	Furniture & fixture	2,143,832	14,660	-	2,158,492	10%	499,476	215,286	-	714,762	1,443,730	1,644,356
17	Deep tube well	-	-	-	-	15%	-	-	-	-	-	-
18	Lift	-	-	-	-	15%	-	-	-	-	-	-
19	Bicycle	42,150	-	-	42,150	15%	1,819	6,144	-	7,963	34,187	40,331
20	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	Total In FY 2022-2023	35,583,090,863	1,939,278,832	-	37,522,369,695	-	6,165,848,407	1,942,396,237	-	8,108,244,644	29,414,125,052	29,417,242,456



A-2 Intangible assets

Intangible Assets Schedule
As at 30 June 2023

Sl. No.	Particulars	Cost			Depreciation Rate %	Amortization				Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022	
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year		Balance as at 30.06.2023	Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year			Accumulated Depreciation as at 30.06.2023
		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Software- Corporate office	6,896,003	-	-	6,896,003	20%	5,067,496	1,206,000	-	6,273,496	622,508	2,628,008
2	Software- Corporate office (NMS+VPN+End point)	2,946,942	-	-	2,946,942	33%	864,212	982,216	-	1,846,428	1,100,515	1,283,231
3	Software- Siddhirganj 2x120 MW PP plant	99,216	-	-	99,216	20%	99,215	-	-	99,215	1	1
	Total in FY 2022-2023	9,942,161	-	-	9,942,161		6,030,923	2,188,216	-	8,219,139	1,723,024	3,911,240

A-3 Right-of-use assets

Right-of-use assets schedule
As at 30 June 2023

Sl. No.	Particulars	Cost			Depreciation Rate %	Amortization				Written Down Value as at 30.06.2023	Written Down Value as at 30.06.2022	
		Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year		Balance as at 30.06.2023	Balance as at 01.07.2022	Addition During the Year	Adjustment During the Year			Accumulated Depreciation as at 30.06.2023
		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Corporate	9,956,588	-	-	9,956,588	N/A	5,084,214	2,542,104	-	7,626,318	2,330,269	4,872,373
2	Siddhirganj 2x120 MW PPP	45,416,757	-	-	45,416,757	N/A	9,332,210	3,110,737	-	12,442,947	32,973,809	36,084,546
3	Hariapur 412 MW CCGP	93,850,087	-	-	93,850,087	N/A	16,893,015	5,631,005	-	22,524,020	71,326,067	76,957,072
4	Siddhirganj 335 MW CCGP	75,092,455	-	-	75,092,455	N/A	13,198,433	4,399,478	-	17,597,911	57,494,544	61,894,022
	Total in FY 2022-2023	224,315,886	-	-	224,315,886		44,507,873	15,683,324	-	60,191,197	164,124,689	179,808,013

Annexure-B: Capital work in progress
B-1: Work-in-progress A/C - Munshigonj 300-400 MW coal project (previous- Munshigonj 600-800 MW):

Particulars	Amount in Taka				
	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset a/c during the year	Closing Balance as on 30 June 2023
Plant & machinery					
Establishment (EGCB)	21,706,070	-	21,706,070	-	21,706,070
Land	1,721,876,815	-	1,721,876,815	-	1,721,876,815
Interest during construction (GOB)	63,063,149	20,662,522	83,725,670	-	83,725,670
Gratuity expense	1,017,004	-	1,017,004	-	1,017,004
Sub total	1,807,663,037	20,662,522	1,828,325,559	-	1,828,325,559
Office & other equipments					
Mobile (EGCB)	7,800	-	7,800	-	7,800
Sub total	7,800	-	7,800	-	7,800
Vehicles	-	-	-	-	-
Total	1,807,670,837	20,662,522	1,828,333,359	-	1,828,333,359

B-2: Land Acquisition (LA) for Feni 100 MW solar & 100 MW wind power plant project:

Particulars	Amount in Taka				
	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset a/c during the year	Closing Balance as on 30 June 2023
Land & Land development					
Land					
Land (GOB)	1,003,779,717	-	1,003,779,717	(1,003,779,717)	-
Sub total	1,003,779,717	-	1,003,779,717	(1,003,779,717)	-
Land development					
Establishment (EGCB)	7,795,219	-	7,795,219	(7,795,219)	-
Interest during construction (GOB)	59,595,515	11,445,600	71,041,115	(71,041,115)	-
Sub total	67,390,734	11,445,600	78,836,334	(78,836,334)	-
Total	1,071,170,451	11,445,600	1,082,616,051	(1,082,616,051)	-

*All cost incurred in this land acquisition project including Interest During Construction (IDC) have been transferred to fixed asset under land & land development of Corporate office.

B-3: Sonagazi 50 MW solar power plant construction project:

Particulars	Amount in Taka				
	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset or Other Comprehensive Income a/c during the year	Closing Balance as on 30 June 2023
Plant & Machinery					
Establishment (EGCB)	36,372,946	15,331,918	51,704,864	-	51,704,864
Gratuity (EGCB-Est.)	2,954,872	1,437,792	4,392,664	-	4,392,664
CD VAT & LC Commission (GoB)	4,533,000	486,941,198	491,474,198	-	491,474,198
EPC Payment (WB-50mw)	684,233,605	3,040,110,043	3,724,343,648	-	3,724,343,648
EPC Payment (WB-25mw)	-	1,636,860,397	1,636,860,397	-	1,636,860,397
Consultant Expense (WB)	27,317,024	27,582,590	54,899,615	-	54,899,615
IDC (WB)	10,253,182	64,757,597	75,010,779	-	75,010,779
IDC (GoB)	28,778	3,486,597	3,515,374	-	3,515,374
Currency fluctuation Loss/gain-Unrealized (WB Loan)	(15,868)	265,184,713	265,168,845	265,168,845	-
Currency fluctuation Loss/gain-Unrealized (WB-IDC)	-	1,824,183	1,824,183	1,824,183	-
Expenses other than DPP (EGCB)	123,750	16,491,616	16,615,366	-	16,615,366
Sub Total	765,801,289	5,560,008,643	6,325,809,932	266,993,028	6,058,816,904
Other Property, Plant & Equipments					
Building-residential (EGCB)	13,073,686	29,761,413	42,835,099	-	42,835,099
Vehicles (EGCB)	5,071,100	-	5,071,100	-	5,071,100
Computer & Printers (EGCB)	143,895	-	143,895	-	143,895
Furniture & Fixture (EGCB)	4,000	-	4,000	-	4,000
Mobile Phone (EGCB)	20,000	20,000	40,000	-	40,000
Sub Total	18,312,681	29,781,413	48,094,094	-	48,094,094
Total	784,113,970	5,589,790,057	6,373,904,026	266,993,028	6,106,910,999

*Unrealized gain or loss for foreign loans from the World Bank and Interest during Construction (IDC) has been presented under other comprehensive income from this year (Please refer note # 34.1.1 to the financial statements).

B-4: Sid. 2x120 MW MW PPP- O&M:

Amount in Taka

Particulars	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset or Other Comprehensive Income a/c during the year	Closing Balance as on 30 June 2023
Major Inspection (Inventory consumption-P&M)	-	54,004	54,004	(54,004)	-
Major Inspection (MI)	-	39,059,923	39,059,923	(39,059,923)	-
Work Station (Building & civil works)	-	1,172,007	1,172,007	(1,172,007)	-
Screw Type Instrument Air Compressor-P&M	-	9,486,000	9,486,000	(9,486,000)	-
Total	-	49,771,933	49,771,933	(49,771,933)	-

B-5: Haripur 412 MW power plant:

Amount in Taka

Particulars	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset a/c during the year	Closing Balance as on 30 June 2023
Major Inspection (MI)	-	-	-	-	-
Stroe Building	59,798,051	7,304,398	67,102,449	(67,102,449)	-
Total	59,798,051	7,304,398	67,102,449	(67,102,449)	-

B-6: Sid. 335 MW CAPP- O&M:

Amount in Taka

Particulars	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset or Other Comprehensive Income a/c during the year	Closing Balance as on 30 June 2023
AUC- Plant & Machinery	1,797,357,892	140,076,689	1,937,434,581	(1,937,434,580)	-
Software*	671,108,803	(55,392,118)	615,716,685	-	615,716,685
Total	2,468,466,695	84,684,571	2,553,151,266	(1,937,434,580)	615,716,685

* SAP bill payment of 224,70,000 taka and PG encashment of 779,12,121.61 taka have been shown under CWIP-software of of 335 MW CAPP

B-7: Corporate Office

Amount in Taka

Particulars	Opening Balance as on 01 July 2022	Addition During the period	Total up to 30 June 2023	Transfer to Fixed Asset or Other Comprehensive Income a/c during the year	Closing Balance as on 30 June 2023
CD VAT	-	1,155,671	1,155,671	-	1,155,669.91
Establishment	-	-	-	-	-
Other Equipments	-	1,757,766	1,757,766	-	1,757,765.09
Total	-	2,913,437	2,913,437	-	2,913,435



Annexure C-1: Loan from GoB (Siddhirgong) 2x120 MW PPP

FY	DSL - Principal Portion					DSL - Interest Portion					Amount In Taka										
	Beginning Loan Amount	Loan Addition	No. of Installment due	Amount of installment due	No. of Installment paid	Instalment paid	Payment date	Cumulative Unpaid Installment (Due portion)	Principal not due (Not due portion)	Total Outstanding loan (Due+ Not Due)		FY Start date	No of Days due for interest	Interes t rate	Opening balance of Interest	Interest during the year payment amount	Interest on remaining whole amount	Total Interest during the period	Interest Paid	Closing balance of interest as on 30 June (BPT)	Remarks
2011-12	1,486,522,975	-	4	74,326,149	6	7	8	9	1,412,196,826	1,486,522,975	1-12-12	13	14	-	-	-	17	18	19	20	-
2012-13	1,486,522,975	-	2nd	74,326,149	-	-	-	74,326,149	1,337,870,678	1,486,522,975	-	-	5%	74,326,149	-	74,326,149	74,326,149	-	74,326,149	-	-
2013-14	1,486,522,975	-	3rd	74,326,149	-	-	-	222,978,446	1,263,544,529	1,486,522,975	-	-	5%	74,326,149	-	74,326,149	74,326,149	-	148,652,298	-	-
2014-15	1,486,522,975	-	4th	74,326,149	1st	(74,326,149)	19-Jan-15	222,978,446	1,189,218,380	1,412,196,826	1-Jul-14	203	5%	148,652,298	2,066,878	66,893,534	66,893,534	-	215,545,832	-	-
2015-16	1,635,175,273	-	5th	74,326,149	2nd	(74,326,149)	19-Jan-15	148,652,298	1,189,218,380	1,337,870,678	1-Jul-14	203	5%	215,545,832	3,451,584	63,177,226	63,177,226	-	278,723,059	-	-
2016-17	1,709,501,421	-	6th	74,326,149	3rd	(74,326,149)	6-Jun-17	148,652,298	1,040,566,083	1,189,218,380	1-Jul-16	341	5%	278,723,059	3,471,947	55,744,612	70,345,117	-	349,068,176	-	-
2017-18	1,858,153,719	-	7th	74,326,149	4th	(74,326,149)	13-Jun-17	74,326,149	1,040,566,083	1,114,892,231	1-Jul-16	348	5%	349,068,176	865,441	52,028,304	52,893,746	-	401,961,921	-	-
2018-19	1,040,566,083	-	8th	74,326,149	5th	(74,326,149)	24-Sep-17	74,326,149	966,239,934	1,040,566,083	1-Jul-17	85	5%	349,068,176	865,441	52,028,304	52,893,746	-	449,204,843	-	-
2019-20	891,913,785	-	9th	74,326,149	6th	(74,326,149)	2-Aug-18	74,326,149	891,913,785	966,239,934	1-Jul-18	32	5%	401,961,921	3,325,813	44,595,689	47,242,922	-	490,786,760	-	-
2020-21	817,587,636	-	10th	74,326,149	7th	(74,326,149)	14-Feb-19	-	817,587,636	817,587,636	1-Jul-19	69	5%	449,204,843	702,555	40,879,382	41,581,917	-	583,460,267	-	-
2021-22	743,261,488	-	11th	74,326,149	8th	(74,326,149)	8-Sep-19	-	743,261,488	743,261,488	1-Jul-20	-	5%	-	-	40,879,382	40,879,382	-	602,275,982	-	-
2022-23	668,935,339	-	12th	74,326,149	9th	(74,326,149)	9-Jun-22	-	668,935,339	668,935,339	1-Jul-21	-	5%	-	-	37,163,074	37,163,074	-	602,275,982	-	-
TOTAL	668,935,339	-	-	891,913,785	-	(891,913,785)	-	-	594,609,190	594,609,190	1-Jul-22	-	5%	-	18,815,715	583,460,267	602,275,982	-	602,275,982	-	-

Annexure C-2: Loan from GoB (Haripur 412 MW CCPP, DPPP-1)

FY	DSL - Principal Portion					DSL - Interest Portion					Amount In Taka										
	Beginning Loan Amount	Loan Addition	No. of Installment due	Amount of installment due	No. of Installment paid	Amount of Instalment paid	Payment date	Cumulative Unpaid Installment (Due portion)	Principal not due (Not due portion)	Total Outstanding loan (Due+ Not Due)		FY Start date	No of Days due for interest	Interes t rate	Opening balance of Interest	Fractional days interest	Interest on remaining whole amount	Total Interest during the period	Interest Paid/Adjustme nt	Closing balance of interest as on 30 June (BPT)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	-	15	16	17	18	19	20	-
2013-14	1,011,457,538	-	1st	50,572,877	-	-	-	50,572,877	960,884,661	1,011,457,538	1-Jul-14	-	-	-	-	-	-	-	-	-	-
2014-15	1,011,457,538	-	2nd	50,572,877	-	-	-	101,145,734	910,311,784	1,011,457,538	1-Jul-15	-	1.5%	-	-	15,171,863	15,171,863	-	15,171,863	-	-
2015-16	1,011,457,538	-	3rd	50,572,877	-	-	-	151,718,631	859,738,907	1,011,457,538	1-Jul-16	340	1.5%	15,171,863	706,635	14,413,270	15,119,905	-	30,291,768	-	-
2016-17	1,011,457,538	-	4th	50,572,877	1st	(50,572,877)	5-Jun-17	151,718,631	809,166,030	960,884,661	1-Jul-17	85	1.5%	30,291,768	529,976	12,137,490	12,667,466	-	42,959,234	-	-
2017-18	1,062,030,415	-	5th	50,572,877	2nd, 3rd & 4th	(151,718,631)	24-Sep-17	50,572,877	758,593,153	809,166,030	1-Jul-18	32	1.5%	42,959,234	66,507	10,620,304	11,160,672	-	54,119,906	-	-
2018-19	809,166,030	178,417,366	6th	50,572,877	5th	(50,572,877)	2-Aug-18	708,020,276	708,020,276	708,020,276	1-Jul-18	228	1.5%	65,447,399	473,801	9,861,711	10,005,116	-	(23,345,271)	-	-
2019-20	708,020,276	-	7th	50,572,877	6th	(50,572,877)	14-Feb-19	657,447,399	657,447,399	657,447,399	1-Jul-19	69	1.5%	54,119,906	143,405	9,861,711	10,005,116	-	(87,470,293)	-	-
2020-21	657,447,399	-	8th	50,572,877	7th	(50,572,877)	8-Sep-19	606,874,522	606,874,522	606,874,522	1-Jul-20	-	1.5%	(23,345,271)	-	9,861,711	9,861,711	-	(13,483,560)	-	-
2021-22	606,874,522	-	9th	50,572,877	8th	(50,572,877)	19-Oct-20	556,301,645	556,301,645	556,301,645	1-Jul-21	-	1.5%	(13,483,560)	-	9,103,118	9,103,118	-	(4,380,442)	-	-
2022-23	556,301,645	-	10th	50,572,877	9th	(50,572,877)	19-Jun-23	505,728,768	505,728,768	505,728,768	1-Jul-22	-	1.5%	(4,380,442)	-	8,344,525	8,344,525	-	(3,964,083)	-	-
TOTAL	556,301,645	178,417,366	-	505,728,770	-	(505,728,770)	-	505,728,768	505,728,768	505,728,768	-	-	-	-	1,920,384	89,513,992	91,434,376	-	(4,334,376)	-	-



Annexure C-3: Loan from GoB (Haripur 412 MW CCPP, DPP-2)

FY	DSL - Principal Portion						DSL - Interest Portion						Amount in Taka						
	Beginning Loan Amount	Loan Addition	No. of Installment due	Amount of Installment due	No. of Installment paid	Amount of Installment paid	Payment date	Cumulative Unpaid Installment (Due portion)	Principal not due (Not due portion)	Total Outstanding loan (Due + Not Due)	FY Start date	No of Days due for interest FY		Interests rate	Opening balance of Interest	Interest on whole amount	Total interest during the period	Interest Paid/Adjustment	Closing balance of interest as on 30 June (BDT)
2015-16	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2016-17	19,582,400	19,582,400	-	19,582,400	-	19,582,400	-	19,582,400	35,582,400	35,582,400	1-Jul-15	-	1.5%	-	-	308,202	-	308,202	IDC
2017-18	35,582,400	16,000,000	-	35,582,400	-	35,582,400	-	35,582,400	35,582,400	35,582,400	1-Jul-16	-	1.5%	308,202	-	1,430,695	(1,738,897)	1,523,740	IDC
2018-19	355,362,400	320,000,000	-	355,362,400	-	355,362,400	-	355,362,400	1,784,173,666	1,784,173,666	1-Jul-17	-	1.5%	1,523,740	-	5,352,521	(2,676,260)	6,876,261	Financial Expense
2019-20	1,784,173,666	-	-	1,784,173,666	-	1,784,173,666	-	1,784,173,666	1,694,996,498	1,694,996,498	1-Jul-18	-	1.5%	6,876,261	-	2,592,447	(2,592,447)	-	Financial Expense
2020-21	1,784,173,666	-	-	1,784,173,666	-	1,784,173,666	-	1,784,173,666	1,605,575,630	1,605,575,630	1-Jul-21	-	1.5%	-	-	16,510,126	(16,510,125)	-	Financial Expense
2021-22	169,496,498	-	1st	8,920,868	1st	(8,920,868)	12-Jun-22	-	160,575,630	160,575,630	1-Jul-22	-	-	-	-	-	-	-	-
2022-23	169,496,498	-	2nd	8,920,868	2nd	(8,920,868)	19-Jun-23	-	160,575,630	160,575,630	1-Jul-23	-	-	-	-	-	-	-	-
TOTAL	1,694,996,498	1,784,173,666		1,784,173,666		(17,841,736)			1,605,575,630	1,605,575,630									

Annexure C-4: Loan from GoB (Siddhirgonj 335MW CCPP)

FY	DSL - Principal Portion						DSL - Interest Portion						Amount in Taka						
	Beginning Loan Amount	Loan Addition	No. of installment due	Amount of installment due	No. of installment paid	Amount of installment paid	Payment date	Cumulative Unpaid Installment (Due portion)	Principal not due (Not due portion)	Total Outstanding loan (Due + Not Due)	FY Start date	No of Days due for interest FY		Interests rate	Opening balance of Interest	Interest on whole amount	Total interest during the period	Interest Paid	Closing balance of interest as on 30 June (BDT)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2009-10	3,200,000	3,200,000	-	3,200,000	-	3,200,000	-	3,200,000	3,200,000	3,200,000	1-Jul-09	-	3%	-	-	-	-	-	-
2010-11	3,200,000	138,000	-	3,338,000	-	3,338,000	-	3,338,000	3,338,000	3,338,000	1-Jul-10	-	3%	-	-	-	-	-	-
2011-12	3,338,000	-	-	3,338,000	-	3,338,000	-	3,338,000	3,338,000	3,338,000	1-Jul-11	-	3%	-	-	-	-	-	-
2012-13	3,338,000	223,298,800	-	226,636,800	-	226,636,800	-	226,636,800	2,266,636,800	2,266,636,800	1-Jul-12	-	3%	-	-	-	-	-	-
2013-14	2,266,636,800	1,270,970,800	-	3,537,607,600	-	3,537,607,600	-	3,537,607,600	3,537,607,600	3,537,607,600	1-Jul-13	-	3%	-	-	-	-	-	-
2014-15	3,537,607,600	2,051,529,600	-	5,589,137,200	-	5,589,137,200	-	5,589,137,200	5,589,137,200	5,589,137,200	1-Jul-14	-	3%	-	-	-	-	-	-
2015-16	5,589,137,200	80,000,000	-	5,669,137,200	-	5,669,137,200	-	5,669,137,200	5,669,137,200	5,669,137,200	1-Jul-15	-	3%	208,726,443	-	224,134,792	(108,819,042)	432,861,236	IDC
2016-17	5,669,137,200	34,039,656	-	5,703,176,856	-	5,703,176,856	-	5,703,176,856	5,703,176,856	5,703,176,856	1-Jul-16	-	3%	432,861,236	-	80,442,951	(80,442,951)	404,480,144	IDC adjustment
2017-18	5,703,176,856	1,875,452,541	-	7,578,629,397	-	7,578,629,397	-	7,578,629,397	7,578,629,397	7,578,629,397	1-Jul-17	-	3%	404,480,144	-	53,981,866	(53,981,866)	458,472,011	IDC
2018-19	7,578,629,397	1,75,289,063	-	7,753,918,460	-	7,753,918,460	-	7,753,918,460	7,753,918,460	7,753,918,460	1-Jul-18	-	3%	458,472,011	-	53,366,754	(53,366,754)	511,858,765	IDC
2019-20	7,753,918,460	92,590,727	-	7,846,509,187	-	7,846,509,187	-	7,846,509,187	7,846,509,187	7,846,509,187	1-Jul-19	-	3%	511,858,765	-	54,150,779	(458,472,011)	107,537,533	Financial Expense
2020-21	1,805,025,978	-	1st	90,251,299	1st & 2nd	(180,502,598)	23-Nov-21 & 12-Jun-22	90,251,299	1,624,523,380	1,624,523,380	1-Jul-21	-	3%	107,537,533	-	51,442,240	(158,980,775)	-	Financial Expense
2021-22	1,624,523,380	-	2nd	90,251,299	1st & 2nd	(180,502,598)	19-Jun-23	-	1,534,272,081	1,534,272,081	1-Jul-22	-	3%	48,735,701	-	48,735,701	(48,735,701)	-	Financial Expense
2022-23	1,624,523,380	-	3rd	90,251,299	3rd	(270,753,897)		-	1,534,272,081	1,534,272,081	1-Jul-23	-	3%	775,007,527	-	775,007,527	(775,007,527)	-	Financial Expense
TOTAL	1,694,996,498	1,784,173,666		1,784,173,666		(17,841,736)			1,605,575,630	1,605,575,630									

Annexure C-5: Loan from GoB (LA of Feni 100 MW solar & 100 MW wind project)

Amount in Taka

FY	DSL - Principal Portion Principal Loan Amount (BDT)				DSL - Interest Portion				
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June	Interest rate	Interest during the period	Interest Paid /Adjustment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
1	2	3	4	5	6	7	8	9	10
2017-18	-	381,520,000	-	381,520,000	3.0%	2,367,515	-	2,367,515	IDC
2018-19	381,520,000	-	-	381,520,000	3.0%	11,445,600	-	13,813,115	IDC
2019-20	381,520,000	-	-	381,520,000	3.0%	11,445,600	-	25,258,715	IDC
2019-20	381,520,000	-	-	381,520,000	3.0%	11,445,600	-	36,704,315	IDC
2020-21	381,520,000	-	-	381,520,000	3.0%	11,445,600	-	48,149,915	IDC
2021-22	381,520,000	-	-	381,520,000	3.0%	11,445,600	-	59,595,515	IDC
2022-23	381,520,000	-	-	381,520,000	3.0%	11,445,600	-	71,041,115	IDC
Total	381,520,000	-	-	381,520,000		71,041,115	-	71,041,115	-

Annexure C-6: Loan from GoB (LA of Pekua 2x600 MW coal power plant project)

Amount in Taka

FY	DSL - Principal Portion Principal Loan Amount (BDT)				DSL - Interest Portion				
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June	Interest rate	Interest during the period	Interest Paid /Adjustment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
1	2	3	4	5	6	7	8	9	10
2016-17	-	609,588,949	-	609,588,949	-	641,933	-	641,933	IDC
2017-18	609,588,949	-	-	609,588,949	3.0%	18,287,668	-	18,929,601	IDC
2018-19	609,588,949	-	-	609,588,949	3.0%	18,287,668	-	37,217,270	IDC
2019-20	609,588,949	-	(609,588,949)	-	3.0%	4,571,917	-	41,789,187	IDC
2020-21	-	-	-	-	3.0%	-	-	41,789,187	IDC
2021-22	-	-	-	-	3.0%	-	-	41,789,187	IDC
2022-23	-	-	-	-	3.0%	-	-	41,789,187	IDC
Total	609,588,949	-	(609,588,949)	-		41,789,187	-	41,789,187	-

Annexure C-7: Loan from GoB (LA of Munshiganj 300-400 MW power plant project)

Amount in Taka

FY	DSL - Principal Portion Principal Loan Amount (BDT)				DSL - Interest Portion				
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June	Interest rate	Interest during the period	Interest Paid /Adjustment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
1	2	3	4	5	6	7	8	9	10
2018-19	-	688,750,726	-	688,750,726	3.0%	1,075,583	-	1,075,583	IDC
2019-20	688,750,726	-	-	688,750,726	3.0%	20,662,522	-	21,738,105	IDC
2020-21	688,750,726	-	-	688,750,726	3.0%	20,662,522	-	42,400,627	IDC
2021-22	688,750,726	-	-	688,750,726	3.0%	20,662,522	-	63,063,149	IDC
2022-23	688,750,726	-	-	688,750,726	3.0%	20,662,522	-	83,725,670	IDC
Total	688,750,726	-	-	688,750,726		83,725,670	-	83,725,670	-

Annexure C-8: Loan from GoB (Sonagazi 50MW solar power plant construction project)

Amount in Taka

FY	DSL - Principal Portion Principal Loan Amount (BDT)				DSL - Interest Portion				
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June	Interest rate	Interest during the period	Interest Paid /Adjustment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
1	2	3	4	5	6	7	8	9	10
2021-22	-	29,813,000	-	29,813,000	3.0%	28778	-	28,778	IDC
2022-23	29,813,000	180,000,000	-	209,813,000	3.0%	3486597	-	3,515,374	IDC
Total	29,813,000	209,813,000	-	209,813,000		3515374	-	3,515,374	-



Annexure - D-1: Debt service liability (foreign)
Annexure D-1: Siddhirgonj 2x120 MW PPP (ADB loan # BAN 2039)

FY	Principal Loan Amount (USD)										DSL - Principal Portion					Principal Loan Amount (BDT)					Remarks
	Beginning Balance of Principal Loan (USD)	No. of Installment due	Amount of Installment due (USD)	No. of Installment paid	Amount of Installment paid (USD)	Payment date	Cumulative Unpaid Principal Installment (Due portion) (USD)	Principal Not Due (USD)	Total Outstanding loan (Due + Not Due) (USD)	Closing date Exchange Rate	Opening loan amount	Amount of Installment paid (BDT)	Currency fluctuation loss/ (gain)- Realized	Currency fluctuation loss/ (gain)- Unrealized	Year end Closing Total loan as on 30 June (BDT)						
2011-12	\$ 109,290,242	3rd	\$ 2,732,256	5	\$ -	7	\$ -	\$ 106,557,986	\$ 109,290,242	11	\$ -	\$ -	\$ -	\$ -	\$ 7,853,111,760						
2012-13	\$ 109,290,242	1st	\$ 2,732,256	-	\$ -	-	\$ 5,464,512	\$ 103,825,730	\$ 109,290,242	-	\$ -	\$ -	\$ -	\$ -	\$ 7,853,111,760						
2013-14	\$ 109,290,242	2nd	\$ 2,732,256	-	\$ -	-	\$ 8,196,768	\$ 101,093,474	\$ 109,290,242	-	\$ -	\$ -	\$ -	\$ -	\$ 7,853,111,760						
2014-15	\$ 109,290,242	3rd	\$ 2,732,256	-	\$ -	-	\$ 10,929,024	\$ 98,361,218	\$ 109,290,242	-	\$ -	\$ -	\$ -	\$ -	\$ 7,853,111,760						
2015-16	\$ 109,290,242	4th	\$ 2,732,256	-	\$ -	-	\$ 13,661,280	\$ 95,628,962	\$ 109,290,242	-	\$ -	\$ -	\$ -	\$ -	\$ 7,853,111,760						
2016-17	\$ 109,290,242	5th	\$ 2,732,256	1st	\$ (2,732,256)	7-Aug-14	\$ 13,661,280	\$ 92,896,706	\$ 106,557,986	77.80	\$ 7,853,111,760	\$ (212,050,393)	\$ 649,231,916	\$ -	\$ 8,077,641,794						
2017-18	\$ 103,825,730	6th	\$ 2,732,256	2nd	\$ (2,732,256)	19-Jan-15	\$ 13,661,280	\$ 90,164,450	\$ 103,825,730	78.40	\$ 8,077,641,794	\$ (212,651,489)	\$ 59,289,966	\$ -	\$ 7,497,310,621						
2018-19	\$ 95,628,962	7th	\$ 2,732,256	3rd	\$ (2,732,256)	7-Oct-15	\$ 13,661,280	\$ 87,432,194	\$ 101,093,474	80.60	\$ 7,497,310,621	\$ (212,569,521)	\$ 187,022,938	\$ -	\$ 6,386,375,336						
2019-20	\$ 79,235,426	4th	\$ 2,732,256	4th	\$ (2,732,256)	5-Jan-16	\$ 10,929,024	\$ 84,699,938	\$ 95,628,962	83.70	\$ 6,386,375,336	\$ (214,482,096)	\$ 235,247,257	\$ -	\$ 6,174,625,502						
2020-21	\$ 73,770,914	5th	\$ 2,732,256	5th	\$ (2,732,256)	23-Jan-16	\$ 10,929,024	\$ 81,967,682	\$ 92,896,706	84.50	\$ 6,174,625,502	\$ (214,208,870)	\$ 54,645,121	\$ -	\$ 5,771,890,969						
2021-22	\$ 68,306,402	6th	\$ 2,732,256	6th	\$ (2,732,256)	17-Oct-16	\$ 8,196,768	\$ 81,967,682	\$ 90,164,450	84.85	\$ 5,771,890,969	\$ (215,984,837)	\$ 21,994,662	\$ -	\$ 5,332,134,367						
2022-23	\$ 62,841,890	7th	\$ 2,732,256	7th	\$ (2,732,256)	2-Feb-17	\$ 5,464,512	\$ 81,967,682	\$ 87,432,194	84.80	\$ 5,332,134,367	\$ (217,432,937)	\$ 3,306,029	\$ -	\$ 4,865,601,654						
TOTAL	\$ 573,773,738	8th	\$ 2,732,256	8th	\$ (2,732,256)	15-Feb-17	\$ 5,464,512	\$ 79,235,426	\$ 84,699,938	108.00	\$ 4,851,257,328	\$ (220,137,871)	\$ 675,823,550	\$ -	\$ 5,016,422,232						
		9th	\$ 2,732,256	9th	\$ (2,732,256)	23-Mar-17	\$ 2,732,256	\$ 79,235,426	\$ 81,967,682		\$ 4,851,257,328	\$ (220,493,064)	\$ 37,869,088	\$ -	\$ 5,016,422,232						
		10th	\$ 2,732,256	10th	\$ (2,732,256)	6-Jun-17	\$ -	\$ 79,235,426	\$ 79,235,426		\$ 4,851,257,328	\$ (220,504,027)	\$ 2,329,432,832	\$ -	\$ 5,016,422,232						
		11th	\$ 2,732,256	11th	\$ (2,732,256)	11-Sep-17	\$ -	\$ 76,503,170	\$ 76,503,170		\$ 4,851,257,328	\$ (226,504,027)	\$ 37,869,088	\$ -	\$ 5,016,422,232						
		12th	\$ 2,732,256	12th	\$ (2,732,256)	11-Feb-18	\$ -	\$ 73,770,914	\$ 73,770,914		\$ 4,851,257,328	\$ (228,826,445)	\$ 54,645,121	\$ -	\$ 5,016,422,232						
		13th	\$ 2,732,256	13th	\$ (2,732,256)	17-Jul-18	\$ -	\$ 71,038,658	\$ 71,038,658		\$ 4,851,257,328	\$ (229,372,896)	\$ 21,994,662	\$ -	\$ 5,016,422,232						
		14th	\$ 2,732,256	14th	\$ (2,732,256)	10-Feb-19	\$ -	\$ 68,306,402	\$ 68,306,402		\$ 4,851,257,328	\$ (230,875,637)	\$ 3,306,029	\$ -	\$ 5,016,422,232						
		15th	\$ 2,732,256	15th	\$ (2,732,256)	5-Aug-19	\$ -	\$ 65,574,146	\$ 65,574,146		\$ 4,851,257,328	\$ (231,968,540)	\$ 449,046,292	\$ -	\$ 5,016,422,232						
		16th	\$ 2,732,256	16th	\$ (2,732,256)	20-Jan-20	\$ -	\$ 62,841,890	\$ 62,841,890		\$ 4,851,257,328	\$ (231,695,309)	\$ 675,823,550	\$ -	\$ 5,016,422,232						
		17th	\$ 2,732,256	17th	\$ (2,732,256)	29-Jul-20	\$ -	\$ 60,109,634	\$ 60,109,634		\$ 4,851,257,328	\$ (231,722,631)	\$ 3,306,029	\$ -	\$ 5,016,422,232						
		18th	\$ 2,732,256	18th	\$ (2,732,256)	15-Jan-21	\$ -	\$ 57,377,378	\$ 57,377,378		\$ 4,851,257,328	\$ (231,695,309)	\$ 54,645,122	\$ -	\$ 5,016,422,232						
		19th	\$ 2,732,256	19th	\$ (2,732,256)	18-Jul-21	\$ -	\$ 54,645,122	\$ 54,645,122		\$ 4,851,257,328	\$ (231,722,631)	\$ 449,046,292	\$ -	\$ 5,016,422,232						
		20th	\$ 2,732,256	20th	\$ (2,732,256)	15-Jun-22	\$ -	\$ 51,912,866	\$ 51,912,866		\$ 4,851,257,328	\$ (234,974,016)	\$ 675,823,550	\$ -	\$ 5,016,422,232						
		21st	\$ 2,732,256	21st	\$ (2,732,256)	15-Feb-22	\$ -	\$ 49,180,610	\$ 49,180,610		\$ 4,851,257,328	\$ (234,974,016)	\$ 3,306,029	\$ -	\$ 5,016,422,232						
		22nd	\$ 2,732,256	22nd	\$ (2,732,256)	20-Jul-22	\$ -	\$ 46,448,354	\$ 46,448,354		\$ 4,851,257,328	\$ (236,695,451)	\$ 54,645,122	\$ -	\$ 5,016,422,232						
		23rd	\$ 2,732,256	23rd	\$ (2,732,256)	21-Mar-23	\$ -	\$ 46,448,354	\$ 46,448,354		\$ 4,851,257,328	\$ (236,695,451)	\$ 675,823,550	\$ -	\$ 5,016,422,232						
		TOTAL	\$ 62,841,888		\$ (62,841,888)		\$ -	\$ 46,448,354	\$ 46,448,354		\$ 4,851,257,328	\$ (5,203,991,449)	\$ 2,329,432,832	\$ -	\$ 5,016,422,232						



Annexure D-2 : Haripur-412 MW CCPP (JICA loan # BD-P55)

FY	Principal Loan Amount (JPY)										FY Closing date Exchange Rate	Principal Loan Amount (BDT)				Remarks
	Beginning Loan Amount (JPY)	No. of Installment due	Amount of Installment due (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Cumulative Unpaid Installment (Current portion) (JPY)	Principal not due (Non current portion) (JPY)	Total Outstanding loan (Current + Non Current) (JPY)	Opening Loan Amount (BDT)		Instalment Paid Amount in BDT	Currency fluctuation loss/ (gain)- Realized	Currency fluctuation loss/ (gain)- Unrealized	Total loan as on 30 June (BDT)	
2014-15	¥ 16,370,870,898	3	¥ 545,695,697	5	¥ 545,695,697	7	¥ 545,695,697	¥ 15,825,175,201	¥ 16,370,870,898	0.6354	15	16	17	-		
2015-16	¥ 16,370,870,898	2nd	¥ 545,695,697	-	¥ 1,091,391,393	-	¥ 1,091,391,393	¥ 15,279,479,508	¥ 16,370,870,898	0.7796	-	-	-	10,402,051,369		
2016-17	¥ 16,370,870,898	3rd	¥ 545,695,697	-	¥ 1,637,087,090	-	¥ 1,637,087,090	¥ 14,733,783,808	¥ 16,370,870,898	-	-	-	-	12,762,730,952		
2017-18	¥ 18,007,957,988	4th	¥ 545,695,697	1st	¥ 545,695,697	17-Nov-16	¥ 1,637,087,090	¥ 14,188,088,112	¥ 15,825,175,201	0.7169	(435,424,366)	-	-	10,562,649,612		
2018-19	¥ 12,551,001,022	5th	¥ 545,695,697	2nd	¥ 545,695,697	19-Jan-17	¥ 1,637,087,090	¥ 13,642,392,415	¥ 15,279,479,505	-	(401,468,324)	-	-	9,489,811,873		
2019-20	¥ 11,459,609,629	6th	¥ 545,695,697	3rd	¥ 545,695,697	14-Jun-17	¥ 1,091,391,393	¥ 13,096,696,718	¥ 14,188,088,112	0.7561	96,478,999	-	-	8,974,020,300		
2020-21	¥ 10,368,218,235	7th	¥ 545,695,697	4th	¥ 545,695,697	23-Nov-17	¥ 1,091,391,393	¥ 12,551,001,022	¥ 12,551,001,022	0.7831	7,530,601	-	-	8,177,413,722		
2021-22	¥ 9,276,826,842	8th	¥ 545,695,697	5th	¥ 545,695,697	22-Mar-18	¥ 545,695,697	¥ 12,005,305,325	¥ 12,005,305,325	0.7887	(763,974)	-	-	7,117,181,553		
2022-23	¥ 8,185,435,449	9th	¥ 545,695,697	6th	¥ 545,695,697	22-Apr-18	¥ 545,695,697	¥ 11,459,609,629	¥ 11,459,609,629	0.7672	16,043,454	-	-	5,600,474,934		
TOTAL	¥ 9,276,826,842	10th	¥ 545,695,697	7th	¥ 545,695,697	31-May-18	¥ 545,695,697	¥ 12,005,305,325	¥ 12,005,305,325	0.7615	71,322,428	-	-	5,402,114,548		
		11th	¥ 545,695,697	8th	¥ 545,695,697	13-Aug-18	¥ 545,695,697	¥ 11,459,609,629	¥ 11,459,609,629	-	182,426,073	-	-	5,402,114,548		
		12th	¥ 545,695,697	9th	¥ 545,695,697	17-Jan-19	¥ 545,695,697	¥ 10,368,218,235	¥ 10,368,218,235	-	(435,192,318)	-	-	-		
		13th	¥ 545,695,697	10th	¥ 545,695,697	20-Aug-19	¥ 545,695,697	¥ 9,276,826,842	¥ 9,276,826,842	-	(7,031,125,345)	-	-	-		
		14th	¥ 545,695,697	11th	¥ 545,695,697	20-Jan-20	¥ 545,695,697	¥ 8,185,435,449	¥ 8,185,435,449	-	182,426,073	-	-	-		
		15th	¥ 545,695,697	12th	¥ 545,695,697	15-Jul-20	¥ 545,695,697	¥ 7,639,739,752	¥ 7,639,739,752	-	182,426,073	-	-	-		
		16th	¥ 545,695,697	13th	¥ 545,695,697	2-Aug-21	¥ 545,695,697	¥ 7,094,044,056	¥ 7,094,044,056	-	182,426,073	-	-	-		
		17th	¥ 545,695,697	14th	¥ 545,695,697	17-Apr-23	¥ 545,695,697	¥ 7,094,044,056	¥ 7,094,044,056	-	182,426,073	-	-	-		
				15th	¥ 545,695,697	10-Aug-22	¥ 545,695,697	¥ 7,094,044,056	¥ 7,094,044,056	-	182,426,073	-	-	-		
				16th	¥ 545,695,697	17-Apr-23	¥ 545,695,697	¥ 7,094,044,056	¥ 7,094,044,056	-	182,426,073	-	-	-		
				17th	¥ 545,695,697	17-Apr-23	¥ 545,695,697	¥ 7,094,044,056	¥ 7,094,044,056	-	182,426,073	-	-	-		
					¥ 9,276,826,842		¥ 9,276,826,842			-	182,426,073	-	-	5,402,114,548		

Annexure D-3 : Haripur-412 MW CCPP (JICA loan # BD-P58)

FY	Principal Loan Amount (JPY)										FY Closing date Exchange Rate	Principal Loan Amount (BDT)				Remarks
	Beginning Loan Amount (JPY)	No. of Installment due	Amount of Installment due (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Cumulative Unpaid Installment (Current portion) (JPY)	Principal not due (Non current portion) (JPY)	Total Outstanding loan (Current + Non Current) (JPY)	Opening Loan Amount (BDT)		Instalment Paid Amount in BDT	Currency fluctuation loss/ (gain)- Realized	Currency fluctuation loss/ (gain)- Unrealized	Total loan as on 30 June (BDT)	
2014-15	¥ 12,985,594,160	3	¥ 646,296,951	5	¥ 646,296,951	7	¥ 646,296,951	¥ 12,985,594,160	¥ 12,985,594,160	0.6354	15	16	17	-		
2015-16	¥ 12,985,594,160	-	¥ 646,296,951	-	¥ 1,292,593,902	-	¥ 1,292,593,902	¥ 12,985,594,160	¥ 12,985,594,160	0.7796	-	-	-	8,251,046,529		
2016-17	¥ 12,985,594,160	-	¥ 646,296,951	-	¥ 1,938,890,853	-	¥ 1,938,890,853	¥ 12,985,594,160	¥ 12,985,594,160	0.7169	-	-	-	10,123,569,207		
2017-18	¥ 12,985,594,160	-	¥ 646,296,951	-	¥ 2,585,187,804	-	¥ 2,585,187,804	¥ 12,985,594,160	¥ 12,985,594,160	0.7561	-	-	-	9,309,372,453		
2018-19	¥ 18,742,611,591	1st	¥ 646,296,951	1st	¥ 646,296,951	21-Mar-19	¥ 646,296,951	¥ 12,339,297,208	¥ 12,339,297,208	0.7831	(64,630)	-	-	9,818,407,744		
2019-20*	¥ 17,450,017,688	2nd	¥ 646,296,951	2nd	¥ 646,296,951	18-Jul-19	¥ 646,296,951	¥ 11,692,990,253	¥ 11,692,990,253	0.7887	(9,435,935)	-	-	13,762,828,951		
2020-21	¥ 16,157,423,785	3rd	¥ 646,296,951	3rd	¥ 646,296,951	4-Feb-20	¥ 646,296,951	¥ 11,046,693,300	¥ 11,046,693,300	0.7672	19,001,130	-	-	12,395,975,528		
2021-22	¥ 14,864,829,883	4th	¥ 646,296,951	4th	¥ 646,296,951	9-Sep-21	¥ 646,296,951	¥ 10,401,396,350	¥ 10,401,396,350	0.6842	(9,694,455)	-	-	10,170,516,606		
2022-23	¥ 14,864,829,883	5th	¥ 646,296,951	5th	¥ 646,296,951	14-Mar-22	¥ 646,296,951	¥ 9,750,101,022	¥ 9,750,101,022	0.7615	(3,877,782)	-	-	10,827,412,827		
2022-23	¥ 14,864,829,883	6th	¥ 646,296,951	6th	¥ 646,296,951	31-Oct-22	¥ 646,296,951	¥ 9,101,396,350	¥ 9,101,396,350	-	182,426,073	-	-	10,827,412,827		
2022-23	¥ 14,864,829,883	7th	¥ 646,296,951	7th	¥ 646,296,951	31-Oct-22	¥ 646,296,951	¥ 8,451,016,606	¥ 8,451,016,606	-	(4,071,672)	-	-	10,827,412,827		
2022-23	¥ 14,864,829,883	8th	¥ 646,296,951	8th	¥ 646,296,951	31-Oct-22	¥ 646,296,951	¥ 7,750,101,022	¥ 7,750,101,022	-	182,426,073	-	-	10,827,412,827		
2022-23	¥ 14,864,829,883	9th	¥ 646,296,951	9th	¥ 646,296,951	31-Oct-22	¥ 646,296,951	¥ 7,094,044,056	¥ 7,094,044,056	-	182,426,073	-	-	10,827,412,827		
TOTAL	¥ 14,864,829,883	-	¥ 5,816,672,563	-	¥ 5,816,672,563	-	¥ 5,816,672,563	¥ 14,218,532,931	¥ 14,218,532,931	-	(3,950,166,965)	-	-	10,827,412,827		
					¥ 5,170,375,611		¥ 5,170,375,611			-	182,426,073	-	-	10,827,412,827		
					¥ 5,816,672,563		¥ 5,816,672,563			-	182,426,073	-	-	10,827,412,827		

Annexure D-4 : Siddhirganj 335MW CCPP (WB loan BD-4508)

FY	Principal Loan Amount (USD)										DSL - Principal Portion				Principal Loan Amount (BDT)				Remarks
	Beginning Loan Amount (USD)	No. of Installment due	Amount of Installment due (USD)	No. of Installment paid	Instalment paid (USD)	Payment date	Cumulative Unpaid Installment (Current portion) (USD)	Principal not due (Non current portion)(USD)	Total Outstanding loan (Current + Non Current) (USD)	FY Closing date Exchange Rate	Opening Loan Amount (BDT)	Instalment Paid Amount in BDT	Currency fluctuation loss/ (gain)- Realized	Currency fluctuation loss/ (gain)- Unrealized	Total loan as on 30 June (BDT)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
2020-21	\$ 223,243,198	1st	\$ 7,441,440	1st	\$ (7,441,440)	16-May-21	-	\$ 215,801,758	\$ 215,801,758	84.80	18,942,185,350	(631,034,112)	(372,066)	(10,790,088)	18,299,989,084	-			
		2nd	\$ 7,441,440	-	\$ -	-	7,441,440	\$ 208,360,318	\$ 215,801,758										
2021-22	\$ 215,801,758	3rd	\$ 7,441,440	2nd	\$ (7,441,440)	2-Nov-21	7,441,440	\$ 200,918,878	\$ 208,360,318	93.45	18,299,989,084	(631,138,292)	20,196,068	1,673,579,839	18,080,466,606	-			
		4th	\$ 7,441,440	3rd	\$ (7,441,440)	24-Mar-22	7,441,440	\$ 193,477,438	\$ 200,918,878										
		4th	\$ 7,441,440	4th	\$ (7,441,440)	25-May-22	-	\$ 193,477,438	\$ 193,477,438										
2022-23	\$ 193,477,438	5th	\$ 7,441,440	-	\$ -	-	7,441,440	\$ 186,035,998	\$ 193,477,438	108.00	18,080,466,606	-	-	2,815,096,723	20,895,563,304	-			
		6th	\$ 7,441,440	-	\$ -	-	14,882,880	\$ 178,594,558	\$ 193,477,438										
TOTAL	\$ 193,477,438	-	\$ 44,648,640	-	\$ (29,765,760)	-	14,882,880	\$ 178,594,558	\$ 193,477,438	-	18,299,989,084	(2,544,332,516)	19,824,002	1,662,789,751	18,080,466,606	-			

Annexure D-5 : Siddhirganj 335MW CCPP (WB loan BD-5737)

FY	Principal Loan Amount (USD)										DSL - Principal Portion				Principal Loan Amount (BDT)				Remarks
	Beginning Loan Amount (USD)	No. of Installment due	Amount of Installment due (USD)	No. of Installment paid	Instalment paid (USD)	Payment date	Cumulative Unpaid Installment (Current portion)(USD)	Principal not due (Non current portion)(USD)	Total Outstanding loan (Current + Non Current) (USD)	FY Closing date Exchange Rate	Opening Loan Amount (BDT)	Instalment Paid Amount in BDT	Currency fluctuation loss/ (gain)- Realized	Currency fluctuation loss/ (gain)- Unrealized	Total loan as on 30 June (BDT)				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17			
2020-21	\$ 112,652,157	-	-	-	-	-	-	\$ 112,652,157	\$ 112,652,157	84.8	9,558,535,498	-	-	(5,632,608)	9,552,902,890	-			
		1st	\$ 3,755,072	1st	\$ (3,755,072)	28-Apr-22	-	\$ 108,897,085	\$ 108,897,085										
2021-22	\$ 112,652,157	2nd	\$ 3,755,072	2nd	\$ (3,755,072)	18-May-22	-	\$ 105,142,013	\$ 105,142,013	93.45	9,552,902,890	323,687,206	12,391,737	909,478,412	9,825,521,089	-			
		3rd	\$ 3,755,072	3rd	\$ (3,755,072)	08-Dec-22	-	\$ 101,386,941	\$ 101,386,941										
		4th	\$ 3,755,072	4th	\$ (3,755,072)	21-Jun-23	-	\$ 97,631,869	\$ 97,631,869	108.00	9,825,521,089	(384,819,779)	89,333,163	1,420,543,690	10,544,241,824	-			
TOTAL	\$ 105,142,013	-	\$ 15,020,288	-	\$ 7,510,144	-	-	\$ 97,631,869	\$ 97,631,869	-	9,825,521,089	649,251,948	12,391,737	903,845,804	9,825,521,089	-			



Annexure D-6: Siddhiram 2x120 MW PPP (Interest on ADB loan # BAN 2039)

FY	Principal Loan Amount (USD)				Interest Amount (USD)				DSL - Interest Portion				Interest Amount (BDT)				Remarks		
	Beginning Balance of Principal Loan (USD)	No of Installment at paid	Amount of Installment paid (USD)	Payment date	Total Outstanding loan	Interest rate	Opening Balance of Interest	Interest on fractional days (USD)	Interest on closing outstanding loan (USD)	Total Interest during the period (USD)	Interest paid during the period (USD)	Cumulative Balance of Interest as on 30 June (USD)	FY Closing date Exchange Rate	Opening Balance of Interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)		Currency fluctuation loss/(gain) - Realized	Closing balance of Interest as on 30 June (BDT)
2011-12	\$ 109,290,242	3	\$ -	5	62+4	9	\$ -	\$ -	\$ -	\$ -	\$ -	15+15 (last yr)+13+14	16	\$ -	\$ -	\$ -	\$ -	\$ 21,157,16	\$ -
2012-13	\$ 109,290,242	4	\$ -	5	109,290,242	5%	\$ 5,464,512	\$ -	\$ 5,464,512	\$ -	\$ 5,464,512	77.75	17	\$ 428,144,525	\$ 428,144,525	\$ -	\$ -	\$ 428,144,525	\$ -
2013-14	\$ 109,290,242	5	\$ -	5	109,290,242	5%	\$ 5,464,512	\$ -	\$ 5,464,512	\$ -	\$ 5,464,512	77.63	17	\$ 428,144,525	\$ 424,104,076	\$ -	\$ -	\$ 852,351,601	\$ -
2014-15	\$ 109,290,242	6	\$ 2,732,250	7-Aug-14	103,825,730	5%	\$ 10,929,024	\$ 13,848	\$ 5,191,286.52	\$ 5,280,740	\$ 75,665	77.80	17	\$ 852,354,601	\$ 407,067,179	\$ -	\$ -	\$ 1,259,423,230	\$ -
2015-16	\$ 103,825,730	7	\$ 2,732,250	19-Jun-15	95,628,962	5%	\$ 16,209,764	\$ 36,880	\$ 4,781,440	\$ 5,032,485	\$ 20,680	78.40	17	\$ 1,259,423,230	\$ 379,275,575	\$ -	\$ -	\$ 1,638,697,895	\$ -
2016-17	\$ 95,628,962	8	\$ 2,732,250	17-Oct-16	79,235,426	5%	\$ 21,232,240	\$ 80,845	\$ 3,964,771	\$ 4,435,612	\$ 40,422	80.60	17	\$ 1,638,697,895	\$ 430,131,202	\$ -	\$ -	\$ 2,068,829,597	\$ -
2017-18	\$ 79,235,426	9	\$ 2,732,250	23-Mar-17	73,770,914	5%	\$ 25,667,861	\$ 99,105	\$ 3,688,546	\$ 3,799,707	\$ 40,422	83.70	17	\$ 2,068,829,597	\$ 318,035,476	\$ -	\$ -	\$ 2,466,435,442	\$ 79,570,369
2018-19	\$ 73,770,914	10	\$ 2,732,250	17-Jul-18	68,306,402	5%	\$ 29,467,568	\$ 84,213	\$ 3,415,320	\$ 3,505,148	\$ 48,512	84.50	17	\$ 2,466,435,442	\$ 296,185,006	\$ -	\$ -	\$ 1,862,691,953	\$ 14,830,835
2019-20	\$ 68,306,402	11	\$ 2,732,250	05-Aug-19	62,841,889	5%	\$ 22,043,692	\$ 85,839,029	\$ 3,142,094	\$ 3,231,173	\$ 45,645,121	84.85	17	\$ 1,862,691,953	\$ 274,165,029	\$ -	\$ -	\$ -	\$ -
2020-21	\$ 62,841,889	12	\$ 2,732,250	20-Jan-20	57,377,377	5%	\$ -	\$ 13,099,086	\$ 1,314,898	\$ 2,946,766	\$ 129,127	84.80	17	\$ -	\$ 249,885,257	\$ -	\$ -	\$ 111,503,350	\$ -
2021-22	\$ 57,377,377	13	\$ 2,732,250	15-Jan-21	51,912,865	5%	\$ -	\$ 1,502,241	\$ 1,314,898	\$ 1,292,741	\$ 1,502,741	93.45	17	\$ 111,503,350	\$ 238,799,518	\$ -	\$ -	\$ 111,503,350	\$ -
2022-23	\$ 51,912,865	14	\$ 2,732,250	15-Feb-22	46,448,353	5%	\$ 1,189,670	\$ 1,366,128	\$ 1,189,670	\$ 2,675,333	\$ 1,366,128	108.00	17	\$ 111,503,350	\$ 254,219,691	\$ -	\$ -	\$ 114,959,736	\$ -
TOTAL	\$ 57,377,377	23rd	\$ (57,377,377)	21-Mar-23	\$ 51,912,865	5%	\$ 1,189,670	\$ 5,549,599	\$ 38,678,500	\$ 33,229,074	\$ (43,163,656)			\$ 111,174,462	\$ 3,700,120,074	\$ (3,687,994,512)	\$ 7,532,950	\$ 114,959,736	\$ -

Annexure D-7 : Haripur-412 MW CGPP (Interest on JICA loan # BD-P55), DPP-1

FY	Principal Loan Amount (JPY)				Interest Amount (JPY)				DSL - Interest Portion				Interest Amount (BDT)				Remarks		
	Beginning Loan Amount (JPY)	No of Installment at paid	Amount of Installment paid (JPY)	Payment date	Total Outstanding loan (JPY)	Interest rate	Opening Balance of Interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (JPY)	Total Interest during the period (JPY)	Interest payment/Adjustment (JPY)	Cumulative Balance of Interest as on 30 June (JPY)	FY Closing date Exchange Rate	Opening Balance of Interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)		Currency fluctuation loss/(gain) - Realized	Closing balance of Interest as on 30 June (BDT)
2014-15	¥ 16,370,870,898	3	¥ -	5	62+4	9	¥ -	¥ -	¥ -	¥ -	¥ -	15+15 (last yr)+13+14	16	¥ -	¥ -	¥ -	¥ -	¥ 21,157,16	¥ -
2015-16	¥ 16,370,870,898	4	¥ -	5	16,370,870,898	2%	¥ 1,145,746,191	¥ -	¥ 1,145,746,191	¥ 1,145,746,191	¥ -	16	¥ 728,007,130	¥ 728,007,130	¥ -	¥ -	¥ 728,007,130	¥ -	
2016-17	¥ 16,370,870,898	5	¥ 545,095,097	17-Nov-16	14,333,783,808	2%	¥ 1,773,163,609	¥ 4,156,828	¥ 294,675,676	¥ 315,272,558	¥ 6,040,029	16	¥ 1,148,478,350	¥ 134,596,932	¥ (11,210,207)	¥ -	¥ 1,271,364,995	¥ -	
2017-18	¥ 14,733,783,808	6	¥ 545,095,097	23-Nov-17	12,551,001,022	2%	¥ 1,773,420,275	¥ 4,335,664	¥ 251,020,030	¥ 282,027,495	¥ 8,290,933	16	¥ 1,148,478,350	¥ 213,240,989	¥ -	¥ -	¥ 1,554,124,059	¥ 69,518,035	
2018-19	¥ 12,551,001,022	7	¥ 545,095,097	31-Mar-18	11,459,609,629	2%	¥ 2,055,447,770	¥ 9,268,929	¥ 229,192,193	¥ 236,458,169	¥ 9,268,929	16	¥ 1,148,478,350	¥ 185,170,392	¥ (86,435,927)	¥ -	¥ 897,557,699	¥ 20,666,407	
2019-20	¥ 11,459,609,629	8	¥ 545,095,097	17-Jan-19	10,368,218,235	2%	¥ 1,773,163,609	¥ 5,980,227	¥ 207,364,365	¥ 214,920,352	¥ 5,980,227	16	¥ 1,148,478,350	¥ 169,541,780	¥ (1,062,798,179)	¥ -	¥ 23,583,000	¥ 3,895,536	
2020-21	¥ 10,368,218,235	9	¥ 545,095,097	28-Aug-19	9,276,826,842	2%	¥ 2,901	¥ 8,521,823	¥ 85,037,579	¥ 191,786,627	¥ 8,521,823	16	¥ 1,148,478,350	¥ 152,149,613	¥ (6,239,353)	¥ -	¥ 65,263,771	¥ (643)	
2021-22	¥ 9,276,826,842	10	¥ 545,095,097	2-Aug-21	8,185,135,449	2%	¥ 85,067,480	¥ 7,230,689	¥ 75,033,158	¥ 170,075,156	¥ 7,230,689	16	¥ 1,148,478,350	¥ 122,999,946	¥ (80,171,429)	¥ -	¥ 51,337,487	¥ -	
2022-23	¥ 8,185,135,449	11	¥ 545,095,097	22-Feb-22	7,094,014,056	2%	¥ 75,033,158	¥ 6,921,196	¥ 65,028,738	¥ 148,247,342	¥ 6,921,196	16	¥ 1,148,478,350	¥ 115,332,060	¥ (57,420,015)	¥ -	¥ 49,519,384	¥ -	
TOTAL	¥ 8,185,135,449	23rd	¥ -2,276,856,662	17-Apr-23	¥ 8,185,135,449	2%	¥ 75,033,158	¥ 351,447,962	¥ 2,600,515,337	¥ 3,031,963,300	¥ -2,966,931,502			¥ 51,337,487	¥ 2,241,393,062	¥ (2,280,991,263)	¥ (4,975,371)	¥ 49,519,384	¥ -



Annexure D-8 : Haripur 412 MW CCPP (Interest on JICA loan # BD-P58), DPP-1 & 2

FY	DSL - Principal Portion				Interest Amount (JPY)				DSL - Interest Portion				Remarks							
	Beginning loan Amount (JPY)	No of Instalment paid	Instalment paid (JPY)	Payment date	Total Outstanding loan (JPY)	Interest rate	Opening Balance of Interest	Interest on fractional days (JPY)	Interest on total outstanding amount (JPY)	Total Interest during the period (JPY)	Interest Payment/Adjustment (JPY)	Cumulative Balance of Interest as on 30 June (JPY)		Exchange Rate	Opening Balance of Interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Currency fluctuation loss/(gain) - Realized	Closing balance of Interest as on 30 June (BDT)	Currency fluctuation loss/(gain) - Unrealized
1	2	3	4	5	6-2+4	9	10	11+4+9+8/365	12+6+9	13=11+12	14	15=15(last yr)+13+14	16	17	18=13+16	19	20	21=15+16	22	23
2014-15	12,985,594,160	-	-	-	12,985,594,160	2%	-	-	244,992,010	244,992,010	244,992,010	744,992,010	0.6354	-	-	-	-	580,795,771	-	-
2015-16	12,985,594,160	-	-	-	12,985,594,160	2%	744,992,010	-	259,711,883	259,711,883	1,711,211	1,094,532,682	0.7169	580,795,771	139,487,185	(133,476)	-	720,149,480	-	-
2016-17	12,985,594,160	-	-	-	12,985,594,160	2%	1,094,532,682	-	259,711,883	259,711,883	-	1,264,144,565	0.7561	720,149,480	196,368,155	-	-	955,895,316	-	-
2017-18	12,985,594,160	-	-	-	12,985,594,160	2%	1,264,144,565	-	246,795,944	246,795,944	744,992,010	775,342,258	0.7831	955,895,316	200,551,678	(571,706,608)	-	607,178,253	-	-
2018-19	12,985,594,160	1st	646,296,951	21-Mar-19	12,339,297,208	2%	851,246,666	602,830	319,000,353	357,324,534	1,380,807,367	1,772,241,160	0.7807	606,971,527	281,828,283	(1,100,392,648)	-	(139,776,701)	-	-
2019-20	18,742,611,591	2nd	646,296,951	18-Jul-19	18,096,314,640	2%	-	7,220,150	148,107,718	330,489,405	14,342,480	148,107,718	0.7672	-	257,614,412	(11,339,165)	-	113,629,776	-	-
2020-21	17,450,017,688	3rd	646,296,951	4-Feb-20	17,450,017,688	2%	1,152,421,860	1,068,927,207	148,107,718	304,436,729	16,837,207	148,107,718	0.6842	148,107,718	220,333,564	(123,006,653)	-	93,229,735	-	-
2021-22	16,157,423,786	4th	646,296,951	9-Sep-21	15,511,126,834	2%	1,316,464,520	1,217,112,268	136,240,941	304,436,729	155,111,268	136,240,941	0.6765	113,629,776	211,415,097	(108,132,276)	-	203,013,990	-	-
2022-23	14,864,829,883	5th	646,296,951	31-Oct-22	14,218,532,931	2%	1,316,240,941	1,142,885,329	246,894,496	278,984,851	148,618,299	266,597,493	0.7615	93,229,735	2,114,155,097	(817,566)	-	203,013,990	-	-
TOTAL	14,864,829,883	9th	-	-	14,218,532,931	-	13,624,604,941	5,231,164,101	2,268,984,496	2,792,148,999	2,781,684,081	2,665,997,493	-	93,229,735	2,088,386,145	(2,148,861,984)	-	203,013,990	-	53,397,498

Annexure D-9 : Siddhirganj 335 MW CCPP (World Bank Loan # BD-4508)

FY	Principal Loan Amount (\$)				Interest Amount (\$)				DSL - Interest Portion				Remarks							
	Beginning Balance of Principal Loan (\$)	No of Instalment paid	Amount of Instalment paid (\$)	Payment date	Total Outstanding loan	Interest rate	Opening Balance of Interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (\$)	Total Interest during the period (\$)	Interest paid during the period	Cumulative Balance of Interest as on 30 June (\$)		FY Closing date Exchange Rate	Opening Balance of Interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Currency fluctuation loss/(gain) - Realized	Closing balance of Interest as on 30 June (BDT)	Currency fluctuation loss/(gain) - Unrealized
1	2	3	4	5	6-2+4	9	10	11+4+9+8/365	12+6+9	13=11+12	14	15=15(last yr)+13+14	16	17	18=13+16	19	20	21=15+16	22	23
2020-21	223,243,198.00	1st	7,441,440.00	16-Mar-21	215,801,758.00	4%	42,477,237	-	8,532,851.00	8,532,851.00	(8,047,277.00)	42,962,911.00	0.9345	3,604,204,073	723,885,765	(684,409,089)	-	3,643,254,882	-	-
2021-22	215,801,758.00	2nd	7,441,440.00	2-Sep-21	208,360,318.00	4%	42,962,911	694,514.33	3,224,625.22	7,937,537.55	(20,999,856.00)	29,900,592.55	0.9345	3,643,254,882	711,855,423	(1,795,240,741)	-	2,794,210,374	-	-
2022-23	193,477,438.00	3rd	7,441,440.00	24-Mar-22	186,036,000.00	4%	29,900,592.55	644,924,881	2,976,575.83	7,342,220.67	-	37,424,812.22	108.00	2,794,210,374	792,959,832	-	-	4,022,223,827	-	-
TOTAL	215,801,758	7th	-	-	193,477,438	-	29,900,593	9,078,557	14,734,052	23,812,609	(29,047,133)	37,242,813	-	2,794,210,374	2,228,401,020	(2,477,669,850)	-	4,022,223,827	-	664,042,151

Annexure D-11 : Siddhirganj 335 MW CCPP (World Bank Loan # BD 5737)

FY	Principal Loan Amount (\$)				Interest Amount (\$)				DSL - Interest Portion				Remarks							
	Beginning Balance of Principal Loan (\$)	No of Instalment paid	Amount of Instalment paid (\$)	Payment date	Total Outstanding loan	Interest rate	Opening Balance of Interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (\$)	Total Interest during the period (\$)	Interest paid during the period	Cumulative Balance of Interest as on 30 June (\$)		FY Closing date Exchange Rate	Opening Balance of Interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Currency fluctuation loss/(gain) - Realized	Closing balance of Interest as on 30 June (BDT)	Currency fluctuation loss/(gain) - Unrealized
1	2	3	4	5	6-2+4	9	10	11+4+9+8/365	12+6+9	13=11+12	14	15=15(last yr)+13+14	16	17	18=13+16	19	20	21=15+16	22	23
2020-21	112,652,157.00	-	-	-	112,652,157.00	4%	7,771,926	-	4,506,086.00	12,278,012	-	12,278,012.00	0.9345	659,447,897	382,116,093	-	-	1,041,175,394	-	-
2021-22	112,652,157.00	1st	3,355,072.00	1st	109,297,085.00	4%	12,278,012.00	2,172,942.00	1,752,346.51	4,305,816	(6,646,119.00)	9,937,708.51	0.9345	1,041,175,394	381,950,970	(574,480,200)	-	928,678,860	-	-
2022-23	105,142,013.00	2nd	3,355,072.00	2nd	101,786,941.00	4%	9,937,708.51	350,475.33	1,627,197.50	4,005,410	(8,223,249.00)	5,719,869.34	108.00	928,678,860	431,075,994.39	(866,063,081)	-	617,745,876	-	-
TOTAL	105,142,013	4th	-	-	97,631,869	-	9,937,709	2,027,739.00	7,085,650	20,589,237	(14,869,348)	5,719,869	-	928,678,860	1,198,146,557	(1,440,552,281)	-	617,745,876	-	129,963,086



Annexure-E: Corporate Tax against Sale of Energy

Sl.	Financial Year	Assessment Year	Invoice No.	Siddhirganj 2x120 MW PPP		Haripur 4.12 MW CGPP		Siddhirganj 335 MW CGPP		Total Sales/Receipts Amount	Tax rate	Corporate Tax Amount	Remarks
				Sales/ Receipts Amount	Tax Amount	Sales/ Receipts Amount	Tax Amount	Sales/ Receipts Amount	Tax Amount				
1	2011-12	2012-13	EGCB/CO/CTI/16 17/01	-	-	-	-	-	-	2,144,237,536	0.30%	6,432,713	Bill Received & adjusted
	2012-13	2013-14		-	-	-	-	-	-	2,018,824,009	0.30%	6,056,472	
	2013-14	2014-15		-	-	-	-	-	-	2,764,836,121	0.30%	8,294,508	
	2014-15	2015-16		-	-	-	-	-	-	5,199,231,742	0.30%	15,597,695	
2	2015-16	2016-17	EGCB/CO/CTI/18 19/02	-	-	-	-	-	-	4,018,318,908	0.60%	24,109,914	-
	2016-17	2017-18		-	-	-	-	-	-	6,782,603,371	0.60%	40,695,620	
	2017-18	2018-19		-	-	-	-	-	-	8,340,290,566	0.60%	50,041,743	
	2018-19	2019-20		-	-	-	-	-	-	9,352,991,077	0.60%	56,117,946	
3	2019-20	2020-21	EGCB/CO/CTI/20 21/03	-	-	-	-	-	-	11,786,203,041	0.60%	70,717,218	-
	2020-21	2021-22		-	-	-	-	-	-	11,579,257,285	0.60%	69,475,544	
4	2020-21	2021-22	EGCB/CO/CTI/22 23/04	2,616,408,572	15,698,451	5,017,728,202	30,106,369	3,945,120,511	23,670,723	10,483,889,604	6%	629,033,376	Invoice Prepared & issued in FY 22-23
5	2021-22	2022-23	EGCB/CO/CTI/22 23/05	1,773,308,080	106,398,485	4,149,181,999	248,950,920	4,561,399,525	273,683,971	10,483,889,604	6%	629,033,376	
6	2022-23	2023-24	Not billed	1,156,759,602	67,943,975	3,797,753,291	227,865,199	4,056,549,962	243,392,998	8,986,702,855	6%	539,202,172	Unbilled

Source tax deduction @6% by BPDB on payment against sales of energy for the FY 2022-23

A. Siddhirganj 2x120 MW Plant PPP

Amount in Taka

Month	Payment Received	Challan No	Challan Date	Payment Advise No.	Disbursement Amount	Tax rate	AIT Amount
Jan-22	04/08/2022	T-7	07/08/2022	27.11.0000.302.40.140.22.36-125	42,533,733	6%	2,552,024
Feb-22	04/08/2022			27.11.0000.302.40.140.22.36-125	107,975,478	6%	6,478,529
Mar-22	16-10-2022 26-10-2022	T-2	26/10/2022	27.11.0000.302.40.140.22.36-649 27.11.0000.302.40.140.22.36-679	145,781,101	6%	8,746,866
Supple Jan-Jun'21	26/10/2022			27.11.0000.302.40.140.22.36-679	71,396,501	6%	4,283,790
Apr-22	04/10/2022	T-39	13/10/2022	27.11.0000.302.40.140.22.36-590	91,664,223	6%	5,499,853
May-22	14/11/2022	T-50	14/11/2022	27.11.0000.302.40.140.22.36-862	69,762,954	6%	4,185,777
Jun-22	19-12-2022 17-01-2023	T-10	16/01/2023	27.11.0000.302.40.140.22.36-1060 27.11.0000.302.40.140.22.36-1155	88,132,536	6%	5,287,952
Jul-22	14-02-2023 02-03-2023 14-03-2023	T-5	15/03/2023	27.11.0000.302.40.140.22.36-1379	166,437,889	6%	9,986,273
FGMO	-	-	-	-	37,307,215	6%	2,238,433
Plant Insurance	-	-	-	-	41,508,943	6%	2,490,537
Aug-22	02-03-2023 17-05-2023	2223- 0019068314	16/05/2023	27.11.0000.302.40.140.22.36-1481 27.11.0000.302.40.140.22.36-2079	161,077,490	6%	9,664,649
Sep-22	10/09/2023	2223- 0022341715	19/06/2023	27.11.0000.302.40.140.22.36-2357	108,821,538	6%	6,529,292
Oct-22	03/05/2023	-	-	27.11.0000.302.40.140.22.36-1936	3,896,000	6%	-
Nov-22	20/06/2023	-	-	27.11.0000.302.40.140.22.36-2385	20,464,000	6%	-
Sub Total Sid. 2x120 Plant Total (A)					1,156,759,602		67,943,975
B. Haripur 412 MW CCPP							
Feb-22	12/07/2022	T-19	13/07/2022	27.11.0000.302.38.001.21.36.1928	90,107,000	6%	5,406,420
Feb-22	08/08/2022	T-7	08/08/2022	27.11.0000.302.38.001.21.36.106	216,588,919	6%	12,995,335
Apr-22	17/10/2022	T-19	17/10/2022	27.11.0000.302.38.001.21.36.653	401,848,249	6%	24,110,895
May-22	14/11/2022	T-5	10/11/2022	27.11.0000.302.38.001.21.36.880	386,073,726	6%	23,164,424
Jun-22	19/12/2022	T-128	18/12/2022	27.11.0000.302.38.001.21.36.1065	359,281,000	6%	21,556,860
Jun-22	18/01/2023	T-1	17/01/2023	27.11.0000.302.38.001.21.36.1191	359,280,235	6%	21,556,814
Supple Jul-Dec'21	18/01/2023	-	-	-	-	6%	-
Jul-22	14/02/2023	T-3	14/02/2023	27.11.0000.302.38.001.21.36.1380	248,812,000	6%	14,928,720
Jul-22	14/03/2023	T-4	15/05/2023	27.11.0000.302.38.001.21.36.1596	257,187,259	6%	15,431,236
Aug-22	23/02/2023	T-2	23/02/2023	27.11.0000.302.38.001.21.36.1484	298,012,710	6%	17,880,763
Aug-22	10/04/2023	2223- 0016483022	10/04/2023	27.11.0000.302.38.001.21.36.1799	264,509,845	6%	15,870,591
Sep-22	10/04/2023	2223- 0016490400	09/04/2023	27.11.0000.302.38.001.21.36.1800	223,485,573	6%	13,409,134
Sep-22	19/06/2023	2223- 0022292871	19/06/2023	27.11.0000.302.38.001.21.36.2361	265,130,647	6%	15,907,839
Oct-22	03/05/2023	2223- 0017450684	02/05/2023	27.11.0000.302.38.001.21.36.1945	243,013,995	6%	14,580,840
Nov-22	20/06/2023	2223- 0022390501	19/06/2023	27.11.0000.302.38.001.21.36.2433	184,422,133	6%	11,065,328
Sub Total 412 Plant Total (B)					3,797,753,291	6%	227,865,199
C. Siddhirganj 335 MW CCPP							
Jan-22	04/07/2022	T-168	30/06/2023	27.11.0000.302.40.203.23.36-1800	314,914,211	6%	18,894,853
Feb-22	04/08/2022	T-6	07/08/2022	27.11.0000.302.40.203.23.36-107	228,856,997	6%	13,731,420
Mar-22	08/08/2022	T-8	08/08/2022	27.11.0000.302.40.203.23.36-153	129,146,783	6%	7,748,807
Mar-22	21/08/2022	T-21	24/08/2022	27.11.0000.302.40.203.23.36-274	214,345,619	6%	12,860,737
Apr-22	23/10/2022	T-13	23/10/2022	27.11.0000.302.40.203.23.36-704	406,089,928	6%	24,365,396
May-22	10/11/2022	T-4	10/11/2022	27.11.0000.302.40.203.23.36-869	588,036,221	6%	35,282,173
Jun-22	10/11/2022	T-129	18/12/2022	27.11.0000.302.40.203.23.36-1061	327,960,000	6%	19,677,600
Jun-22	23/01/2023	T-1	23/01/2023	27.11.0000.302.40.203.23.36-1159	208,940,062	6%	12,536,404
Supple Oct-Dec'21	-	-	-	0	-	6%	-
Jul-22	14/02/2023	T-2	14/02/2023	27.11.0000.302.40.203.23.36-1391	95,741,755	6%	5,744,505
Jul-22	14/03/2023	T-7	15/03/2023	27.11.0000.302.40.203.23.36-1593	381,803,556	6%	22,908,214
Aug-22	23/02/2023	T-3	23/02/2023	27.11.0000.302.40.203.23.36-1477	84,786,914	6%	5,087,215
Aug-22	22/05/2023	2223- 0019033799	22/05/2023	27.11.0000.302.40.203.23.36-2077	368,224,381	6%	22,093,463
Sep-22	10/04/2023	2223- 0016488925	10/04/2023	27.11.0000.302.40.203.23.36-1806	155,727,903	6%	9,343,674
Sep-22	14/06/2023	2223- 0022006155	14/06/2023	27.11.0000.302.40.203.23.36-2307	421,105,990	6%	25,266,359
Oct-22	03/05/2023	2223- 0017455239	03/05/2023	27.11.0000.302.40.203.23.36-1973	130,869,641	6%	7,852,178
Sub Total 335 Plant Total (C)					4,056,549,962		243,392,998
Grand Total for FY 2021-22 (AY 2022-23) (A+B+C)					9,011,062,855		539,202,172

Source tax deduction @6% by BPDB on payment against sales of energy for the FY 2021-22

Amount in Taka

Month	Date of Payment	Challan No	Challan Date	Payment Advise No.	Disbursement Amount	Tax rate	AIT Amount
A. Siddhirganj 2x120 MW PPP							
Apr-21	14/07/2021	T-1	02/08/2021	27.11.0000.302.40.140.21.36-38	280,375,119	6%	16,822,507
May-21	15/09/2021	T-5	20/09/2021	27.11.0000.302.40.140.21.36-255	297,967,738	6%	17,878,064
Jun-21	11/10/2021	T-60	13/10/2021	27.11.0000.302.40.140.21.36-364	181,019,469	6%	10,861,168
Jul-21	25/10/2021	T-3	31/10/2021	27.11.0000.302.40.140.21.36-496	146,370,358	6%	8,782,221
Aug-21	14/12/2021	T-1	04/01/2022	27.11.0000.302.40.140.21.36-663	137,303,734	6%	8,238,224
Sep-21	23/12/2021	T-2	24/01/2022	27.11.0000.302.40.140.21.36-746	217,316,864	6%	13,039,012
Jan-Jun'21 Supple							
Oct-21	10/03/2022	T-15	16/03/2022	27.11.0000.302.40.140.21.36-1059	183,616,453	6%	11,016,987
Nov-21	13/04/2022	T-51	21/04/2022	27.11.0000.302.40.140.21.36-1326	129,637,762	6%	7,778,266
Dec-21	24/04/2022	T-3	12/05/2022	27.11.0000.302.40.140.21.36-1469	132,334,860	6%	7,940,092
Jan-22	19/06/2022			27.11.0000.302.40.140.21.36-1744	67,365,723	6%	4,041,943
Sub Total Siddhirganj 2x120 MW PPP Total (A)					1,773,308,080		106,398,484
B. Haripur 412 MW CCPP							
Apr-21	15/09/2021	T-10	20/09/2021	27.11.0000.302.36.156.21.36-254	798,618,882	6%	47,917,133
May-21							
Jun-21	11/10/2021	T-79	14/10/2021	27.11.0000.302.36.156.21.36-386	292,489,757	6%	17,549,385
Jul-21	19/10/2021	T-50	03/11/2021	27.11.0000.302.36.156.21.36-453	505,104,959	6%	30,306,298
Aug-21	23/11/2021	T-57	05/12/2021	27.11.0000.302.36.156.21.36-585	477,016,143	6%	28,620,969
Sep-21	23/12/2021	T-60	29/12/2021	27.11.0000.302.36.156.21.36-748	189,560,476	6%	11,373,629
	13/02/2022	T-43	16/02/2022	27.11.0000.302.36.156.21.36-968	273,706,321	6%	16,422,379
Oct-21	08/02/2022	T-40	14/02/2022	27.11.0000.302.36.156.21.36-946	239,362,645	6%	14,361,759
	09/03/2022	T-14	16/03/2022	27.11.0000.302.36.156.21.36-1034	275,748,907	6%	16,544,934
	16/03/2022	T-18	23/03/2022	27.11.0000.302.36.156.21.36-1128	240,669,375	6%	14,440,163
	17/04/2022	T-52	26/04/2022	27.11.0000.302.36.156.21.36-1369	275,749,000	6%	16,544,940
Nov-21	20/04/2022	T-2	30/04/2022	27.11.0000.302.36.156.21.36-1397	1,501,686	6%	90,101
Dec-21	24/04/2022	T-4	28/04/2022	27.11.0000.302.36.156.21.36-1436	373,707,586	6%	22,422,455
Jan-22	-	-	-	-	205,946,259	6%	12,356,776
Sub Total Haripur 412 MW CCPP Total (B)					4,149,181,999		248,950,921
C. Siddhirganj 335 MW CCPP							
May-21	12/08/2021	T-7	22/08/2021	27.11.0000.302.40.203.21.36-123	503,230,848	6%	30,193,851
Jun-21	11/10/2021	T-61	13/10/2021	27.11.0000.302.40.203.21.36-376	637,071,065	6%	38,224,264
Jul-21	17/10/2021	T-2	28/10/2021	27.11.0000.302.40.203.21.36-415	727,077,640	6%	43,624,658
Aug-21	13/12/2021	T-54	23/12/2021	27.11.0000.302.40.203.21.36-638	727,573,687	6%	43,654,421
Sep-21	23/12/2021	T-82	29/12/2021	27.11.0000.302.40.203.21.36-759	203,073,539	6%	12,184,412
	19/01/2022	T-1	24/01/2022	27.11.0000.302.40.203.21.36-839	402,709,536	6%	24,162,573
Oct-21	20/02/2022	T-60	28/02/2022	27.11.0000.302.40.203.21.36-999	139,769,266	6%	8,386,156
	10/03/2022	T16	16/03/2022	27.11.0000.302.40.203.21.36-1040	359,474,476	6%	21,568,469
	20/03/2022	T-17	23/03/2022	27.11.0000.302.40.203.21.36-1149	122,850,834	6%	7,371,050
Nov-21	18/04/2022	T-3	30/04/2022	27.11.0000.302.40.203.21.36-1391	358,327,214	6%	21,499,633
Dec-21	11/05/2022	T-42	18/05/2022	27.11.0000.302.40.203.21.36-1516	380,241,416	6%	22,814,485
Sub Total Siddhirganj 335 MW CCPP Total (C)					4,561,399,525		273,683,972
Grand Total for FY 2021-22 (AY 2022-23) (A+B+C)					10,483,889,604		629,033,377



Annexure F-1: Statement of revenue from sales of energy.
For the period from July 2022 to June 2023
Annexure F-1 :Siddhirganj 2x120 MW PPP (O&M)

Sl.	Month	Net Energy Output (in Kwh)	Invoice Submitted by EGCB to BPPDB						Plant Outage (Provision)	Net Sales Revenue	Remarks
			Energy Payment								
			Capacity Payment	VOMP	FUEL	Demand Charge	Sub Total	Total			
1	Jul-22	27,909,945.60	129,465,866	727,300	53,392,780	4,672,275	58,792,355	188,258,221	21,820,332	166,437,889	-
2	Aug-22	22,855,814.40	129,759,782	588,606	42,682,163	4,672,275	47,943,044	177,702,826	16,625,336	161,077,490	-
3	Sep-22	34,531.20	141,016,748	1,036	154,857	4,672,275	4,828,168	145,844,916	37,023,378	108,821,538	-
4	Oct-22	2,139,398.00	140,262,365	58,565	3,896,148	4,672,275	8,626,988	148,889,353	32,372,754	116,516,599	-
5	Nov-22	10,598,035.00	139,897,742	274,650	20,464,150	4,672,275	25,411,075	165,308,817	24,212,722	141,096,096	-
6	Dec-22	7,19,491.20	141,400,678	21,585	1,506,216	4,672,275	6,200,076	147,600,754	32,558,996	115,041,758	-
7	Jan-23	1,158,153.60	140,562,388	34,745	2,417,311	4,672,275	7,124,331	147,686,719	30,862,485	116,824,234	-
8	Feb-23	13,609,996.80	139,644,923	352,589	73,121,510	4,672,275	78,146,374	217,791,297	23,120,559	194,670,738	-
9	Mar-23	39,293,270.40	139,460,209	1,057,611	225,557,752	4,672,275	231,287,638	370,747,847	14,796,101	355,951,746	-
10	Apr-23	26,293,891.20	140,288,639	695,220	149,658,208	5,871,776	156,225,204	296,513,843	15,140,642	281,373,201	-
11	May-23	31,543,171.20	141,097,804	823,516	173,393,122	10,669,780	184,886,418	325,984,222	19,478,727	306,505,495	-
12	Jun-23	127,030,387.20	141,637,247	3,300,724	641,452,098	5,871,776	650,624,598	792,261,845	6,388,509	785,873,336	-
	Sub total	303,186,086	1,664,494,391	7,936,147	1,387,696,315	64,463,807	1,460,096,269	3,124,590,660	274,400,540	2,850,190,120	-
13	Supple. Jul'22-Jun'23	-	146,614,884.00	8,886,212.00	-	-	8,886,212	155,501,096	-	155,501,096	-
14	Start up Payment	-	267,525,205	26,564,451	-	-	26,564,451	294,089,656	-	294,089,656	-
	Sub total	-	414,140,089	35,450,663	-	-	35,450,663	449,590,752	-	449,590,752	-
	Grand total	303,186,086	2,078,634,480	43,386,810	1,387,696,315	64,463,807	1,495,546,932	3,574,181,412	274,400,540	3,299,780,872	-

Annexure F-2: Haripur 412 MW CAPP (O&M)

Sl.	Month	Net Energy Output (in Kwh)	Invoice Submitted by EGCB to BPPDB						Plant Outage (Provision)	Net Sales Revenue	Remarks
			Energy Payment								
			Capacity Payment	VOMP	FUEL	Demand Charge	Sub Total	Total			
1	Jul-22	236,654,568.00	264,055,337	15,142,234	243,764,349	5,400,000	264,306,583	528,361,920	22,362,661	505,999,259	-
2	Aug-22	296,716,248.00	256,531,192	19,109,374	309,719,645	5,400,000	334,229,019	590,760,211	28,237,656	562,522,555	-
3	Sep-22	211,930,236.00	275,516,193	13,623,075	218,589,129	5,400,000	237,612,204	513,128,397	24,512,177	488,616,220	-
4	Oct-22	230,998,680.00	269,530,643	14,760,611	240,549,536	5,400,000	260,710,147	530,240,790	23,161,957	507,078,833	-
5	Nov-22	172,751,076.00	282,070,566	11,030,481	179,827,711	5,400,000	196,258,192	478,328,758	31,156,641	447,172,117	-
6	Dec-22	285,376,392.00	291,334,799	18,192,976	293,144,055	5,400,000	316,377,031	608,071,830	12,114,063	595,957,767	-
7	Jan-23	258,346,332.00	290,919,423	16,475,825	268,094,273	5,400,000	289,970,098	580,889,521	12,096,792	568,792,729	-
8	Feb-23	146,624,904.00	285,860,048	9,347,789	428,950,448	5,400,000	443,698,237	729,558,285	17,891,297	711,666,988	-
9	Mar-23	278,672,148.00	291,390,686	17,792,343	800,929,305	5,400,000	824,121,648	1,115,512,334	14,277,579	1,101,234,755	-
10	Apr-23	275,999,076.00	285,670,867	17,611,696	789,745,633	5,400,000	812,757,329	1,098,428,196	12,105,978	1,086,322,218	-
11	May-23	265,737,852.00	282,856,675	17,032,790	764,074,542	5,400,000	786,507,332	1,069,364,007	13,896,710	1,055,467,297	-
12	Jun-23	277,707,960.00	279,143,466	17,711,033	794,021,331	5,400,000	817,132,364	1,096,275,830	11,860,622	1,084,415,208	-
	Sub total	2,937,515,472	3,354,879,895	187,830,227	5,331,409,957	64,800,000	5,584,040,184	8,938,920,079	223,674,133	8,715,245,946	-
15	Supple. Jul'22-Jun'23	-	394,900,605	135,031,682	-	-	135,031,682	529,932,287	-	529,932,287	-
16	Prior Year adjustments	-	-	-	-	-	-	-	-	-	-
	Sub total	-	394,900,605	135,031,682	-	-	135,031,682	529,932,287	-	529,932,287	-
	Grand total	2,937,515,472	3,749,780,500	322,861,909	5,331,409,957	64,800,000	5,719,071,866	9,468,852,366	223,674,133	9,245,178,233	-



Annexure F-3: Siddhirganj 335 MW CCPP (O&M)

Sl.	Month	Net Energy Output (in Kwh)	Invoice Submitted by EGCB to BPDB						Plant Outage (Provision)	Net Sales Revenue	Remarks
			Capacity Payment	Energy Payment			Sub Total	Total			
				VOMP	FUEL	Demand Charge					
1	Jul-22	87,470,429.00	377,116,169	8,309,192	96,705,791	4,608,000	109,622,983	486,739,152	9,193,840	477,545,312	-
2	Aug-22	75,293,061.00	378,110,486	7,175,984	84,786,915	4,608,000	96,570,899	474,681,385	21,670,089	453,011,296	-
3	Sep-22	135,415,976.00	407,405,196	13,700,795	151,119,903	4,608,000	169,428,698	576,833,894	-	576,833,894	-
4	Oct-22	104,755,368.00	401,176,917	10,581,221	126,424,504	4,608,000	141,613,725	542,790,642	2,677,705	540,112,937	-
5	Nov-22	(695,868.00)	396,894,492	-	-	4,608,000	4,608,000	401,502,492	4,608,001	396,894,491	-
6	Dec-22	(985,394.93)	399,245,397	-	-	4,608,000	4,608,000	403,853,397	4,608,000	399,245,397	-
7	Jan-23	(536,644.57)	396,545,033	-	552,283	4,608,000	5,160,283	401,705,316	90,478,164	311,227,152	-
8	Feb-23	4,947,175.88	401,628,072	494,938	21,706,053	4,608,000	26,808,991	428,437,063	240,817,570	187,619,493	-
9	Mar-23	85,592,301.00	402,390,527	8,538,122	292,307,534	4,608,000	305,453,656	707,844,183	218,245,637	489,598,546	-
10	Apr-23	121,845,918.00	405,122,661	12,110,669	598,109,763	4,608,000	614,828,432	1,019,951,093	301,236,772	718,714,321	-
11	May-23	96,947,521.58	407,791,256	9,782,911	474,253,270	4,608,000	488,644,181	896,435,437	260,301,073	636,134,364	-
12	Jun-23	179,485,188.09	409,570,320	17,948,035	551,467,037	4,608,000	574,023,072	983,593,392	91,830,084	891,763,308	-
	Sub total	889,535,031	4,782,996,526	88,641,867	2,397,433,053	55,296,000	2,541,370,920	7,324,367,446	1,245,666,936	6,078,700,510	-
16	Supple, Jul'22-Jun'23	-	87,431,745	13,300,181	-	-	13,300,181	100,731,926	-	100,731,926	-
17	Prior Year adjustments	-	-	-	-	-	-	-	-	-	-
	Grand Total	889,535,031	4,870,428,271	101,942,048	2,397,433,053	55,296,000	2,554,671,101	7,425,099,372	1,245,666,936	6,179,432,436	-

Annexure G: Gas bill details

For the period from July 2022 to June 2023

G-1 :Siddhirganj 2x120 MW PPP (O&M)

Amount in Taka				
SL. No.	Month	Invoice Amount	Certified Amount	Remarks
1	Jul-22	58,065,055	58,065,055	-
2	Aug-22	47,354,438	47,354,438	-
3	Sep-22	4,827,132	4,827,132	-
4	Oct-22	8,568,423	8,568,423	-
5	Nov-22	25,136,425	25,136,425	-
6	Dec-22	7,377,992	7,377,992	-
7	Jan-23	8,289,087	8,289,087	-
8	Feb-23	78,993,286	78,993,286	-
9	Mar-23	231,429,528	231,429,528	-
10	Apr-23	155,529,984	155,529,984	-
11	May-23	179,264,898	179,264,898	-
12	Jun-23	647,323,874	647,323,874	-
Total		1,452,160,121	1,452,160,121	-

G-2 : Haripur 412 MW CCPP (O&M)

Amount in Taka				
SL. No.	Month	Invoice Amount	Certified Amount	Remarks
1	Jul-22	214,201,820	214,201,820	-
2	Aug-22	286,557,645	286,557,645	-
3	Sep-22	205,424,992	205,424,992	-
4	Oct-22	225,231,603	225,231,603	-
5	Nov-22	170,225,300	170,225,300	-
6	Dec-22	273,292,265	273,292,265	-
7	Jan-23	249,791,130	249,791,130	-
8	Feb-23	399,404,366	399,404,366	-
9	Mar-23	740,146,600	740,146,600	-
10	Apr-23	727,156,028	727,156,028	-
11	May-23	712,102,752	712,102,752	-
12	Jun-23	722,310,222	722,310,222	-
Total		4,925,844,723	4,925,844,723	-

G-3 : Siddhirganj 335 MW CCPP (O&M)

Amount in Taka				
SL. No.	Month	Invoice Amount	Certified Amount	Remarks
1	Jul-22	95,234,954	95,234,954	-
2	Aug-22	96,332,883	96,332,883	-
3	Sep-22	147,651,123	147,651,123	-
4	Oct-22	167,067,504	167,067,504	-
5	Nov-22	4,608,010	4,608,010	-
6	Dec-22	4,610,625	4,610,625	-
7	Jan-23	5,591,584	5,591,584	-
8	Feb-23	50,199,266	50,199,266	-
9	Mar-23	396,037,766	396,037,766	-
10	Apr-23	550,154,176	550,154,176	-
11	May-23	441,156,742	441,156,742	-
12	Jun-23	571,062,658	571,062,658	-
Total		2,529,707,290	2,529,707,291	-

Annexure-H : Salary and other benefits
H-1: Siddhirganj 2x120 MW PPP

SL	Particulars	Financial Year 2022-23				Financial Year 2021-22			
		Amount in Taka				Amount in Taka			
		Officers	Staffs	Daily Staffs	Total	Officers	Staffs	Daily Staffs	Total
1	Basic salary	43,956,493	15,180,233	-	59,136,726	41,868,726	14,705,198	-	56,573,924
2	Daily basis salary	-	-	337,631	337,631	-	-	353,199	353,199
3	House rent allowance	22,325,661	6,582,821	-	28,908,482	21,254,643	6,547,196	-	27,801,839
4	Conveyance allowances	1,946,823	1,977,000	-	3,923,823	2,090,187	1,975,445	-	4,065,632
5	Medical allowance	843,329	1,575,223	-	2,418,552	855,781	1,540,209	-	2,395,990
6	Education allowance	165,758	434,500	-	600,258	107,290	383,000	-	490,290
7	Festival bonus	7,856,170	2,506,580	29,190	10,391,940	9,751,570	3,544,700	43,785	13,340,055
8	Charge allowance	-	-	-	-	101,124	-	-	101,124
9	CPF from employer	4,204,471	1,483,923	-	5,688,394	3,893,654	1,406,090	-	5,299,744
10	Bengali new year allowance	766,048	254,068	2,919	1,023,035	702,710	241,580	2,919	947,209
11	Electricity allowance	955,277	650,075	-	1,605,352	903,201	618,729	-	1,521,930
12	Leave encashment	2,365,116	1,075,918	-	3,441,034	2,293,842	1,362,324	-	3,656,166
13	Entertainment allowance	36,000	-	-	36,000	36,000	-	-	36,000
14	Honorarium to officers	-	-	-	-	-	-	-	-
15	Gas bill - residential	-	-	-	-	-	-	-	-
16	Telephone bill-residential	-	-	-	-	-	-	-	-
17	Medical reimbursement	4,193,024	-	-	4,193,024	4,224,319	-	-	4,224,319
18	Recreation allowance	-	-	-	-	-	-	-	-
19	Dearness allowance	-	-	-	-	-	-	-	-
20	Incentive bonus (KPI)	1,971,849	568,532	14,595	2,554,976	540,156	308,985	3,892	853,033
21	Washing allowance	-	131,800	-	131,800	-	131,694	-	131,694
22	Shift allowance	1,898,803	516,607	-	2,415,411	2,089,838	529,025	-	2,618,863
23	Power house allowance	10,858,435	3,762,765	-	14,621,200	10,624,786	3,673,815	-	14,298,601
24	Overtime	-	4,560,707	-	4,560,707	-	5,369,991	-	5,369,991
	Total	104,343,258	41,260,753	384,335	145,988,346	101,337,827	42,337,980	403,795	144,079,602

H-2: Haripur 412 MW CAPP

SL	Particulars	Financial Year 2022-23				Financial Year 2021-22			
		Amount in Taka				Amount in Taka			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	48,182,862	18,982,549	-	67,165,411	46,322,519	17,955,873	-	64,278,392
2	Daily basis salary	-	-	330,434	330,434	-	-	331,357	331,357
3	House rent allowance	24,248,322	9,498,821	-	33,747,143	23,237,927	8,384,210	-	31,622,137
4	Conveyance allowances	2,139,761	2,537,340	-	4,677,101	2,049,604	2,480,526	-	4,530,130
5	Medical allowance	735,312	1,966,687	-	2,701,999	712,300	1,877,442	-	2,589,742
6	Education allowance	143,000	439,984	-	582,984	112,500	395,500	-	508,000
7	Festival bonus	11,633,790	4,505,110	41,535	16,180,435	7,708,460	2,949,710	27,690	10,685,860
8	Charge allowance	-	-	-	-	-	-	-	-
9	CPF from employer	4,767,201	1,860,386	-	6,627,587	4,552,527	1,756,674	-	6,309,201
10	Bengali new year allowance	805,052	316,879	-	1,121,931	765,996	298,396	2,769	1,067,161
11	Electricity allowance	1,036,421	825,988	-	1,862,409	956,588	756,574	-	1,713,162
12	Leave encashment	2,621,428	1,335,781	-	3,957,209	1,987,277	989,058	-	2,976,335
13	Entertainment allowance	36,000	-	-	36,000	34,258	-	-	34,258
14	Honorarium to officers/staff	-	-	-	-	-	-	-	-
15	Gas bill - residential	-	-	-	-	-	-	-	-
16	Telephone bill-residential	-	-	-	-	-	-	-	-
17	Medical reimbursement	4,570,302	-	-	4,570,302	4,140,722	-	-	4,140,722
18	Recreation allowance	-	-	-	-	-	-	-	-
19	Dearness allowance	-	-	-	-	-	-	-	-
20	Incentive bonus (KPI)	1,992,451	767,309	-	2,759,760	909,200	388,777	3,692	1,301,669
21	Washing allowance	-	169,156	-	169,156	-	165,361	-	165,361
22	Shift allowance	2,530,402	974,870	-	3,505,272	2,620,698	941,465	-	3,562,163
23	Power house allowance	11,607,149	4,665,636	-	16,272,785	11,389,066	4,489,176	-	15,878,242
24	Overtime	-	5,252,051	-	5,252,051	-	6,060,065	-	6,060,065
	Total	117,049,453	54,098,547	371,969	171,519,969	107,499,642	49,888,807	365,508	157,753,957

H-3: Siddhirganj 335 MW CCPP

SL	Particulars	Financial Year 2022-23				Financial Year 2021-22			
		Amount in Taka				Amount in Taka			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	52,374,322	16,794,032	-	69,168,354	51,879,059	15,088,978	-	66,968,037
2	Daily basis salary	-	-	349,307	349,307	-	-	349,307	349,307
3	House rent allowance	26,231,786	8,212,339	-	34,444,125	25,904,530	7,312,295	-	33,216,825
4	Conveyance allowances	2,241,987	2,389,226	-	4,631,213	2,393,550	2,239,258	-	4,632,808
5	Medical allowance	788,928	1,821,482	-	2,610,410	758,520	1,672,539	-	2,431,059
6	Education allowance	217,000	348,500	-	565,500	233,500	285,000	-	518,500
7	Festival bonus	8,602,450	2,885,700	29,190	11,517,340	12,289,830	3,541,700	43,785	15,875,315
8	Charge allowance	-	-	-	-	10,000	-	-	10,000
9	CPF from employer	6,769,938	-	-	6,769,938	6,381,506	-	-	6,381,506
10	Bengali new year allowance	880,962	287,189	-	1,168,151	875,138	254,423	-	1,129,561
11	Electricity allowance	1,074,589	790,270	-	1,864,859	1,031,689	691,346	-	1,723,035
12	Leave encashment	1,485,099	1,166,405	-	2,651,504	2,503,936	756,297	-	3,260,233
13	Entertainment allowance	36,000	-	-	36,000	33,000	-	-	33,000
14	Honorarium to officers	-	-	-	-	-	-	-	-
15	Gas bill - residential	-	-	-	-	-	-	-	-
16	Telephone bill-residential	-	-	-	-	-	-	-	-
17	Medical reimbursement	5,440,207	-	-	5,440,207	5,251,643	-	-	5,251,643
18	Recreation allowance	-	-	-	-	-	-	-	-
19	Dearness allowance	-	-	-	-	-	-	-	-
20	Incentive bonus (KPI)	2,218,169	704,265	-	2,922,434	985,061	274,456	-	1,259,517
21	Washing allowance	-	151,500	-	151,500	-	112,299	-	112,299
22	Shift allowance	2,889,321	903,342	-	3,792,663	2,936,521	833,336	-	3,769,857
23	Power house allowance	13,057,853	4,186,154	-	17,244,007	12,969,879	3,772,363	-	16,742,242
24	Overtime	-	5,792,132	-	5,792,132	-	5,573,414	-	5,573,414
	Total	124,308,611	46,432,536	378,497	171,119,644	126,437,362	42,407,704	393,092	169,238,158

H-4: Corporate office

SL	Particulars	Financial Year 2022-23				Financial Year 2021-22			
		Amount in Taka				Amount in Taka			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	60,678,594.00	17,288,977.24	-	77,967,571	54,729,404.00	17,210,372	229,635	72,169,411
2	Daily basis salary	-	-	212,625	212,625	183,568.00	-	-	183,568
3	House rent allowance	35,752,643	10,373,386	-	46,126,029	-	10,329,294	-	10,329,294
4	Conveyance allowances	1,729,081	2,085,577	-	3,814,658	32,380,277	2,208,387	-	34,588,664
5	Medical allowance	436,764	1,803,514	-	2,240,278	1,484,027	1,810,155	-	3,294,182
6	Education allowance	285,823	471,484	-	757,307	6,869,943	489,194	-	7,359,137
7	Festival bonus	10,753,160	2,745,940	28,350	13,527,450	252,718	4,238,720	-	4,491,438
8	Charge allowance	115,000	-	-	115,000	13,536,670	-	42,525	13,579,195
9	CPF from employer	5,713,893	1,647,670	-	7,361,563	289,994	1,553,555	-	1,843,549
10	Bengali new year allowance	1,064,460	266,268	2,835	1,333,563	5,054,831	284,506	-	5,339,337
11	Electricity allowance	1,126,373	730,526	-	1,856,899	878,612	694,909	2,835	1,576,356
12	Honorarium to officers/staff	-	65,770	-	65,770	979,384	87,850	-	1,067,234
13	Leave encashment	6,693,836	2,047,063	-	8,740,899	143,680	1,028,350	-	1,172,030
14	Entertainment allowance	312,100	-	-	312,100	7,644,452	-	-	7,644,452
15	Residential Telephone Bill	-	-	-	-	263,750	-	-	263,750
16	Gas bill - residential	-	-	-	-	5,600	-	-	5,600
17	Mobile allowance	-	-	-	-	-	-	-	-
18	Medical reimbursement	6,542,299	-	-	6,542,299	3,000	-	-	3,000
19	Recreation allowance	-	-	-	-	-	-	-	-
20	Vehicle maintenance allow.	-	-	-	-	-	-	-	-
21	Incentive bonus (KPI)	2,159,805	625,375	14,175	2,799,355	50,000	286,454	-	336,454
22	Washing allowance	-	98,314	-	98,314	1,075,114	100,825	3,780	1,179,719
23	Overtime	-	4,059,872	-	4,059,872	-	4,350,453	-	4,350,453
24	Compensation Allowance	-	61,560	-	61,560	-	59,184	-	59,184
25	Power House Allowance	52,839	-	-	52,839	-	-	-	-
	Total	133,416,670	44,371,297	257,985	178,045,952	125,825,024	44,732,209	278,775	170,836,008

Annexure-I: Group expense breakup
Annexure I-1: Cost of sales (Siddhirgonj 2x120 MW PPP-O&M):

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
1.1	Security services	Ansar bonus	380,000	550,750
		Security guard (Ansar)	3,947,212	3,779,680
		Sub total	4,327,212	4,330,430
1.2	Repair & maintenances - plant	Repair & maintenance (Inventory consumption)	31,929,047	107,505,620
		Fuel used for others machineries	157,000	128,000
		Repair & maintenance-plant	6,887,861	14,166,973
		Operation & maintenance-plant	1,267,875	1,461,574
		Liquidity damage adjustment	(3,946,456)	(1,220,069)
		Shortage of Stock for Adj. Inventory	-	1,228,274
		Excess of stock for adj. inventory	-	(2,893,047)
	Sub total	36,295,328	120,377,326	
1.3	Repair & maintenance - vehicles	Fuel, lubricant & CNG for vehicles	1,284,409	1,192,256
		Insurance (vehicles)	123,533	123,533
		Repair & maintenance - vehicles	1,395,042	949,028
		Taxes, incenses & fees for vehicle	212,975	264,496
		Transportation deduction adjustment	(31,517)	(56,969)
	Sub total	2,984,442	2,472,344	
1.4	Repair & maintenance - Other Fixed Assets	Repair & maintenance-Civil/Electrical Works	4,135,538	-
		Repair & maintenance-office equipment	397,063	268,736
		Repair & maintenance- office furniture	12,700	3,680
		Repairs & maintenance-office building	14,691	1,806,242
		House rent recovery adjustment	(454,859)	(541,180)
	Sub total	4,105,134	1,537,479	
1.5	Travelling & communication expense	Conveyance expense	37,850	31,480
		Postage & telegram	-	40
		Telephone, internet & mobile bill	454,517	501,434
		Travelling expense	60,473	18,404
	Sub total	552,840	551,358	
1.6	Legal & professional fees	Electricity license / Renewal/ Environment fee	1,593,077	-
		Legal Expenses	1,446,875	1,671,039
		Municipality tax	-	-
	Sub total	3,039,952	1,671,039	
1.7	Miscellaneous expenses	Washing expense	300	770
		Wages for hired labor	237,928	157,970
		Uniform & liveries	587,350	742,610
		Books & periodicals	250	5,950
		Honorarium for committee	287,700	250,500
		Ceremonial expense	275,062	113,500
		Misc. expense	72,220	71,720
		Transportation expenses	31,200	45,100
		Office Furnishing Expense	1,900	-
		Medical expenses	36,064	142,950
		E-Governance & Innovation	4,697	-
Mujib'100	-	19,200		
	Sub total	1,534,671	1,550,270	
	Total	52,839,579	132,490,245	

Annexure I-2:
Cost of sales (Haripur 412 MW CCPP -O&M):

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
2.1	Security services	Ansar bonus	-	6,135,922
		Security guard (Ansar)	6,802,793	-
		Sub total	6,802,793	6,135,922
2.2	Electricity expenses	Electricity expense	168,823	177,286
		Electricity expense-Ansar/residential	63,750	80,769
		Sub total	232,573	258,055

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
2.3	Repair & maintenances - plant	Repair & maintenance-Plant (Inventory consumption)	204,617,576	97,453,255
		Repair & maintenance of plant	15,393,097	31,935,526
		Operational Expense	4,654,698	5,664,224
		Pest Control Exp.	-	159,926
		Electricity Exp.-Plant	-	430,610
		Nitrogen Gas-Consumption	222,899	483,700
		Skilled/Semi Skilled Labour Exp.	-	454,883
		Insurance-Import Goods	-	274,984
		Fuel & diesel for EDG/Crane	1,435,495	1,016,040
		Port storage charge	-	1,558,935
		PO and invoice variance in material accounts	2,681,279	(253,368)
Liquidity damage adjustment	(5,116,103)	(2,298,884)		
	Sub total	223,888,942	136,879,833	
2.4	Repair & maintenance - vehicles	CNG for vehicle	620,822	901,593
		Fuel, lubricant for vehicles	716,216	714,784
		Garage rent for vehicles	36,500	28,050
		Insurance (vehicles)	140,109	258,605
		Repair & maintenance - vehicles	1,331,853	1,784,005
		Taxes, incenses & fees for vehicle	221,061	236,939
		Transportation Deduction Adjustment	(27,765)	(20,000)
	Sub total	3,038,796	3,903,976	
2.5	Repair & maintenance - Other Fixed Assets	Repair & maintenance- civil works/ electrical works	520,744	5,033,792
		Repair & maint. of office equipment	88,650	239,059
		House rent recovery adjustment	(1,222,320)	(729,500)
		Repair & maint. of office furniture	-	2,400
	Sub total	(612,926)	4,545,751	
2.6	Travelling & communication expenses	Conveyance expense	51,195	55,735
		Telephone, internet & mobile bill	629,613	585,782
		Travelling expense & daily allowance	153,888	45,899
	Sub total	834,696	687,416	
2.7	Legal & professional fees	Electricity license / Environment License/Renewal fee	3,687,024	2,717,797
		Rates and tax for land and building	1,459,181	1,459,181
		Land development tax	157,500	157,500
	Sub total	5,303,705	4,334,478	
2.8	Miscellaneous expenses	Books & periodicals	-	1,910
		Honorarium for bid evaluation	489,600	554,500
		Port storage charge	10,000	-
		Medical expense	9,278	108,033
		Office supplies	89,260	-
		Uniforms & liveries	8,250	716,740
		Wages for hired labour	-	18,210
		Testing Fee	-	950
		Ceremonial Expense	333,213	108,000
Miscellaneous Exp.	11,010	10,410		
	Sub total	950,611	1,518,753	
	Total	240,439,190	158,264,184	

Annexure I-3:
Cost of sales (Siddhirganj 335 MW CAPP -O&M):

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
3.1	Security services	Security guard expenses	10,300,417	9,484,370
		Ansar wages	317,700	247,055
		Sub total	10,618,117	10,328,175
3.2	Repair & maintenances - plant	Repair & maintenance of plant	73,779,046	44,575,164
		Operational expense	10,303,487	13,641,720
		Diesel for EDG/Crain/Forklift	173,060	213,480
		Liquidity damage adjustment	(3,495,205)	(679,725)
		Store purchase(local)	-	-
	Sub total	80,760,387	57,750,640	

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
3.3	Repair & maintenance - vehicles	Fuel, lubricant & CNG for vehicle	2,023,442	1,269,432
		Insurance (vehicles)		691,809
		Repair & maintenances-vehicle	840,026	1,814,277
		Taxes, incenses & fees for vehicle	74,874	193,303
		Vehicle garage rent	14,000	20,000
		Transportation deduction adjustment	(75,877)	(98,824)
		Sub total	2,876,465	3,889,997
3.4	Repair & maintenances - other fixed assets	Repair & maintenance-office equipment	164,774	205,504
		Repair & maintenance-office Building/civil works	9,671,375	4,671,408
		Repair & maintenance- office furniture	3,000	21,710
		Sub total	9,839,149	4,898,622
3.5	Travelling & communication expenses	Conveyance expense	124,815	112,216
		Telephone, internet & mobile bill	510,317	630,671
		Postage & Telegram		140
		TA/DA	105,697	11,802
		Sub total	740,829	754,829
3.6	Legal & professional fees	Electricity license / Renewal/ Environment fee	1,858,276	219,303
		Rates and taxes	188,515	198,990
		Environmental license fee		
		Sub total	2,046,791	418,293
3.7	Miscellaneous expenses	Ceremonial expense	335,410	322,174
		Mujib 100		155,750
		Medical Exp	87,299	122,708
		Honorarium for bid evaluation	573,800	548,000
		Misc. exp	6,860	13,100
		Uniforms & liveries	1,474,756	1,079,105
		Washing expense	610	-
		Wages for hired labour	434,550	596,750
		News paper expenses	21,069	2,812
Office furnishing expenses	60,150	74,050		
		Sub total	2,994,504	2,317,700
		Total	109,876,242	80,358,254

Annexure I-4:
Administrative expenses (Corporate Office):

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
4.1	Rent & utilities	Electricity charges	2,700,164	2,589,258
		Management service charge	560,244	566,703
		Sub total	3,260,408	3,155,961
4.2	Repair & maintenances - vehicles	CNG for vehicles	259,426	310,665
		Fuel for vehicles	4,400,614	3,915,839
		VAT on fuel & CNG for vehicles	-	14,179
		Garage rent	332,000	322,000
		Insurance (vehicles)	-	175,927
		Repair & maint. - vehicle	1,353,997	3,730,761
		Transport charge deduction adjustment	(198,278)	(197,188)
		Fuel over limit charge adjustment	(3,130)	-
Taxes, licenses & fees for vehicle	228,677	165,345		
		Sub total	6,373,306	8,437,528
4.3	Repair & maintenances - other assets	Repair & maintenance- building	6,880.00	76,669
		Repair & maintenance- Civil works/elec. Works etc.	52,000.00	53,117
		Repair & maintenance software/IT equipment	9,059,325.63	6,633,369
		Repair & maint. of office equipment	1,388,489.00	2,273,117
		Repair & maint. of office furniture	44,190.00	31,680
		Liquidity damage adjustment	(18,635.00)	-
		Sub total	10,532,250	9,067,952

SL	Particulars	Accounts Breakdown	30-Jun-23 Taka	30-Jun-22 Taka
4.4	Travelling & communication expenses	Conveyance expenses	147,634	183,934
		Postage & telegram	904	5,310
		Telephone, internet & mobile bill	894,548	1,445,207
		Travelling Allowance & Daily Allowance	420,567	167,493
		Travelling expenses	-	11,400
		Sub total	1,463,653	1,813,344
4.5	Legal & professional fees	Audit fee	613,332	631,082
		Legal expenses	118,443	116,143
		Municipality Tax	474,628	1,517,368
		Rates & taxes	86,840	79,250
		License fee/ Renewal fee	23,470	17,732
		Sub total	1,316,713	2,361,575
4.6	Recruitment & training expenses	Honorarium for recruitment	4,197,011	1,805,514
		Recruitment expenses	7,577,810	250,473
		Innovation Expense	-	119,000
		Training & education	1,334,930	2,989,971
		Sub total	13,109,751	5,164,958
4.7	Honorarium	Honorarium for various committee meeting	94,335	-
		Honorarium for bid evaluation	221,225	213,250
		Honorarium to directors	2,947,962	3,476,172
		Sub total	3,263,522	3,689,422
4.8	Donation/Subscripti on/CSR/Ceremonial expense	Ceremonial expenses	371,958	124,753
		Donation & contribution	4,029,794	7,723,710
		Mujib 100	-	3,130,395
		Sub total	4,401,752	10,978,858
4.9	Miscellaneous expenses	Board meeting expenses	256,821	982,792
		Books & periodicals	7,728	4,650
		Liveries	331,458	322,703
		Medical expenses	20,925	46,864
		Misc. expenses	112,820	73,140
		News paper & periodicals	50,362	65,732
		Office furnishing expenses	13,400	111,144
		Office supplies	120,320	120,541
		Sub total	915,834	1,727,566
4.10	Depreciation & amortization	Amortization expense	-	2,010,567
		Depreciation expense	-	19,100,942
		Sub total	-	21,111,508
		Total	44,659,742	67,508,672