



কে. এম. হাসান এন্ড কোং
K.M. HASAN & CO.
Chartered Accountants

Hometown Apartments (8th & 9th Floor)
87, New Eskaton Road, Dhaka-1000
Phone : +8802-22221564, +8802-58311559
FAX: +88-02-9345792
www.kmhasan.com.bd
E-mail : kmh_co@yahoo.com, info@kmhasan.com.bd

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RURAL POWER COMPANY LIMITED
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENT
As at and for the year ended 30 June 2025

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Independent Auditor's Report
Statement of Financial Position
Statement of Profit or Loss and Other Comprehensive Income
Statement of Changes in Equity

Ref:Sajjad all/hp/d/AUDIT/RPCL/2025

RURAL POWER COMPANY LIMITED

Asian Tower, Plot-52, Road-21

Nikunja-2, Khilkhet, Dhaka-1229

RURAL POWER COMPANY LIMITED
INDEPENDENT AUDITOR'S REPORT AND FINANCIAL STATEMENTS
As at and for the year ended 30 June 2025

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87, New Eskaton Road, Dhaka-1000

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E-mail : info@kmhasan.com.bd

Web : www.kmhasan.com.bd



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**INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS
OF
RURAL POWER COMPANY LIMITED**

Report on the audit of the Financial Statements

Opinion

We have audited the financial statements of **Rural Power Company Limited (the Company)**, which comprise the statement of financial position as at 30 June 2025 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.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Company as at 30 June 2025 and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

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 the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the 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 and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of **Rural Power Company Limited** for the year ended 30 June 2024, were audited by **Khan Wahab Shafique Rahman & Co. Chartered Accountants** who expressed an unmodified opinion on those statements on 29 October 2024.

Other Information

The management of **Rural Power Company Limited** is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

When we read the annual report, if we conclude that there is a material misstatement are required to communicate the matter to those charge with governance.



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

The Management of **Rural Power Company Limited** is responsible for the preparation and fair presentation of the Financial Statements in accordance with International Financial Reporting Standards (IFRSs), the Companies Act, 1994 (amendment-2020) 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 International Standards on Auditing (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.
- 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

In accordance with the Companies Act 1994 (Amendment-2020), we also report the following:

- (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.

Place: Dhaka
Dated: 29 October 2025




Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510290281AS989137

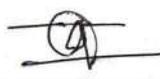
RURAL POWER COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

	Notes	2025 <u>Taka</u>	2024 <u>Taka</u>
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3	32,917,160,930	34,281,519,501
Intangible Assets	3.01	9,701,810	-
Capital work-in-progress	4	30,000,050,724	15,380,633,216
Investment in Subsidiary Companies	5	32,607,445,456	27,807,444,906
Deferred Tax Assets	22	30,138,366	-
Other Non-Current Assets	6	13,833,899,407	7,894,076,125
		109,398,396,693	85,363,673,748
Current Assets			
Inventories	7	2,216,636,969	2,382,050,830
Trade and Other Receivables	8	11,400,499,214	20,633,027,567
Advances, Deposits and Prepayments	9	2,984,933,082	2,392,139,485
Advance Income Tax	10	2,315,056,647	1,574,285,684
Fund For Investment	11	1,844,793,584	3,263,792,270
Cash and Cash Equivalents	12	262,931,830	380,350,049
		21,024,851,325	30,625,645,884
TOTAL ASSETS		130,423,248,018	115,989,319,632
EQUITY AND LIABILITIES			
Shareholder's Equity			
Ordinary Share Capital	13	12,385,846,000	10,835,458,500
Share Premium	14	27,173,079,516	18,723,467,016
Share Money Deposit (GoB)	15	679,695,000	513,960,000
Share Money Deposit (BREB & PBS)	16	2,250,000,000	10,000,000,000
Revaluation Reserve	17	17,703,787,320	17,713,031,521
Retained Earnings	18	24,953,032,458	23,218,047,125
		85,145,440,294	81,003,964,162
Non-Current Liabilities			
Borrowing From GoB	19	18,570,285,044	15,555,750,774
Borrowing From State Owned Financial Institution	20	2,076,365,482	2,648,642,131
Borrowing From Financial Institutions Outside Bangladesh	21	10,829,562,603	6,998,102,228
Deferred Tax Liability	22	-	569,948,443
		31,476,213,128	25,772,443,575
Current Liabilities			
Trade and Other Payables	23	8,959,411,656	6,679,648,054
Current Portion Of Borrowing	24	2,523,167,081	1,090,502,055
Liabilities for Expenses	25	254,560,779	205,449,432
Provision for Income Tax	26	2,064,455,080	1,237,312,355
		13,801,594,596	9,212,911,895
TOTAL EQUITY AND LIABILITIES		130,423,248,018	115,989,319,632

The annexed notes form an integral part of these financial statements.


Prantush Chandra Shaha
Company Secretary


Md. Shahjahan Faquir, FCMA
Executive Director (F&A) Addi.
Charge


Dr. Najmus Sayadat
Managing Director (Addi.
Charge)


Md. Akmal Hossain
Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 29 October 2025




Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510290281AS989137

RURAL POWER COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended 30 June 2025

Particulars	Notes	Taxable Income Mymensingh Power Station & Head Office	Tax Exempted Income - Gazipur, Raozan & Gazipur 105 MW Power Plant	Amount (In Taka)	
				2024-2025	2023-2024
Sales	27	4,627,439,956	10,322,780,688	14,950,220,644	15,218,516,926
Cost of Sales	28	(2,644,026,617)	(9,576,434,324)	(12,220,460,941)	(12,465,101,276)
Gross Profit		1,983,413,339	746,346,364	2,729,759,703	2,753,415,650
Administrative Expenses	29	(278,267,214)	(35,466,092)	(313,733,306)	(282,093,803)
Operating Profit		1,705,146,125	710,880,272	2,416,026,397	2,471,321,846
Other Non-Operating Income	30	144,334,149	1,022,375	145,356,525	129,684,313
Interest Income	31	915,660,006	121,757,804	1,037,417,810	703,121,838
Finance Expense	32	(231,921,956)	(292,491,046)	(524,413,002)	(761,680,786)
		828,072,199	(169,710,867)	658,361,332	71,125,365
Profit Before Contribution to WPPF and Tax		2,533,218,324	541,169,405	3,074,387,729	2,542,447,212
Contribution to WPPF		(120,629,444)	(25,769,972)	(146,399,416)	(121,068,915)
Profit Before Tax		2,412,588,880	515,399,433	2,927,988,313	2,421,378,297
Current Tax Expenses	26	(793,378,176)	(33,764,549)	(827,142,726)	(617,636,626)
Deferred Tax (Expenses) / Income	22	600,086,809	-	600,086,809	178,390,430
Net Profit After Income Tax		2,219,297,513	481,634,884	2,700,932,397	1,982,132,101
Other Comprehensive Income		-	-	-	-
Total Comprehensive Income		2,219,297,513	481,634,884	2,700,932,397	1,982,132,101
Earnings Per Share (EPS)				109.03	91.47
Diluted Earnings Per Share (EPS)				109.03	80.02

The annexed notes form an integral part of these financial statements

Prantush Chandra Shaha
Company Secretary

Md. Shahjahan Faquir, FCMA
Executive Director (F&A)
Addi. Charge

Dr. Najmus Sayadat
Managing Director (Addi. Charge)

Md. Akmal Hossain
Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 29 October 2025



Hedayet Ullah FCA
Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510290281AS989137

RURAL POWER COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2025

Amount in Taka

Particulars	Share capital	Share premium	Share Money Deposit (BREB & PBS)	Share Money Deposit (GoB)	Revaluation Reserve	Retained earnings	Total
Balance as at 01 July 2024	10,835,458,500	18,723,467,016	10,000,000,000	513,960,000	17,713,031,521	23,218,047,124	81,003,964,160
Addition during the year	1,550,387,500	8,449,612,500	2,250,000,000	165,735,000	-	-	12,415,735,000
Transfer / Adjustment	-	-	(10,000,000,000)	-	-	-	(10,000,000,000)
Revaluation Reserve Transfer	-	-	-	-	(9,244,201)	9,244,201	-
Net profit for the year	-	-	-	-	-	2,700,932,397	2,700,932,397
Dividend Paid	-	-	-	-	-	(975,191,265)	(975,191,265)
Balance as at 30 June 2025	12,385,846,000	27,173,079,516	2,250,000,000	679,695,000	17,703,787,320	24,953,032,457	85,145,440,292

For the year ended 30 June 2024

Amount in Taka

Particulars	Share capital	Share premium	Share Money Deposit (BREB & PBS)	Share Money Deposit (GoB)	Revaluation Reserve	Retained earnings	Total
Balance as at 01 July 2023	7,647,892,000	3,911,033,516	18,000,000,000	46,800,000	17,713,031,521	21,809,506,923	69,128,263,960
Addition during the year	3,187,566,500	14,812,433,500	10,000,000,000	467,160,000	-	-	28,467,160,000
Transfer / Adjustment	-	-	(18,000,000,000)	-	-	-	(18,000,000,000)
Net profit for the year	-	-	-	-	-	1,982,132,101	1,982,132,101
Dividend Paid	-	-	-	-	-	(573,591,900)	(573,591,900)
Balance as at 30 June 2024	10,835,458,500	18,723,467,016	10,000,000,000	513,960,000	17,713,031,521	23,218,047,124	81,003,964,160

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Director

Signed in terms of our separate report of even date annexed.

Place: Dhaka
Dated: 29 October 2025



K.M. Hasan
Hedayet Ullah FCA

Senior Partner (Enrollment No. 0281)
K. M. HASAN & CO.
Chartered Accountants
DVC - 2510290281AS989137

RURAL POWER COMPANY LIMITED
STATEMENT OF CASH FLOWS
For the year ended 30 June 2025

	2025 Taka	2024 Taka
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Cash receipts from Sales Revenue	24,295,764,238	12,550,952,468
Payment for cost and expenses	(9,346,221,106)	(10,158,427,243)
Receipt from other Revenue	141,481,439	125,809,227
Interest Paid	(525,065,938)	(768,305,560)
Income Tax Paid	(740,770,963)	(670,955,700)
Net cash from operating activities (Note-33)	13,825,187,668	1,079,073,192
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of Property, Plant and Equipment	(86,463,907)	(1,312,243,993)
Capital work in progress	(14,619,417,508)	(5,092,006,499)
Investment in Subsidiary Companies	(4,800,000,550)	(9,459,943,008)
Other Non-Current Assets	(5,939,823,282)	(3,171,883,790)
Fund for Investment	1,418,998,686	781,991,476
Interest income	933,298,831	670,157,160
Dividend Income	3,875,086	3,875,086
Net cash from Investing activities	(23,089,532,644)	(17,580,053,568)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings from GoB	3,014,534,270	2,245,569,898
Borrowing From State Owned Financial Institution	(510,864,051)	(198,181,122)
Borrowing From Financial Institutions Outside Bangladesh	5,202,712,803	4,673,955,213
Share Money Deposit (GoB)	165,735,000	467,160,000
Share Money Deposit (BREB & PBS)	(7,750,000,000)	(8,000,000,000)
Ordinary Share Issue	1,550,387,500	3,187,566,500
Share Premium	8,449,612,500	14,812,433,500
Dividend Paid	(975,191,265)	(573,591,900)
Net cash from financing activities	9,146,926,757	16,614,912,089
D. NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	(117,418,219)	113,931,712
E. OPENING CASH AND CASH EQUIVALENTS	380,350,049	266,418,337
F. CLOSING CASH AND CASH EQUIVALENTS (D+E)	262,931,830	380,350,049

Prantush Chandra Shaha
Company Secretary

Md. Shahjahan Faquir, FCMA
Executive Director (F&A)
Addi. Charge

Dr. Najmus Sayadat
Managing
Director (Addi.
Charge)

Md. Akmal Hossain
Director

Place: Dhaka
Dated:



RURAL POWER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
As at and for the year ended 30 June 2025

01. SIGNIFICANT MATERIAL INFORMATION

1.1 Legal entity of the company

Rural Power Company Limited is a Public Company limited by shares registered under the Companies Act, 1913. The company was incorporated in Bangladesh with The Registrar of Joint Stock Companies & Firms on 31 December 1994. The registered office of the Company is situated in Bangladesh.

Nature of business activities

The main objective for which the company was formed is to establish, operate and maintain the facilities for harnessing, development, generation, accumulation, transmission, distribution, supply and utilization of electricity in all its aspects. Accordingly, two open cycle power generation plant of each 35 MW have been set up in private sector with the financial assistance of Asian Development Bank. Rural Power Company Limited has taken up this plant and it is set up in Mymensingh. RPCL has mobilized domestic resources through additional equity injection & borrowing from REB/PBS for financing additional 140 MW generation capacity (phase-2 & 3) comprising 2 units of 35 MW each of Phase-2 and four STG of Phase-3. 70 MW Mymensingh Combined Cycle Power Station started commercial operation on 19 July 2007.

1.2 RPCL Gazipur Power Plant

RPCL Gazipur Power Plant (former name of this project was Dhaka North Power Plant) was established under Power Sector Power Generation Policy of Bangladesh, 1996 as Independent Power Plant (IPP). RPCL established 52.194 MW Dual Fuel Power Plant at 6 acre land out of 60 acre, cost of which was around Tk. 4,103.663 million. Prime Bank Limited has financed for the project up to Tk. 470.00 million, a significant amount was funded from MPS Plant and equity is shared by REB 51% and rest 49% shares equally by 4 nos PBS namely Dhaka PBS-1, Narshingdi PBS-1, Gazipur PBS & Narayangonj PBS. These investors of Gazipur Power Plant (GPP) were absorbed as shareholder of RPCL in 2014-2015. The Gazipur Power Plant had started commercial operation on 12 July 2012 and Power Purchase Agreement (PPA) has been signed with Bangladesh Power Development Board (BPDB).

1.3 Raozan Power Plant

Raozan Power Plant is a 25 MW Dual Fuel Power Plant. Raozan Power Plant is under implementation of Power Sector Power Generation Policy of Bangladesh, 1996 as Independent Power Plant (IPP). RPCL has leased 6 acre of land at Raozan from (Chittagong PBS-2). Prime Bank Limited was financing for the project up to 70% of project cost, remaining fund was provided by REB 50% and rest 50% shares equally by 5 nos PBS namely Dhaka PBS-1, Narshingdi PBS-1, Gazipur PBS, Narayangonj PBS & Chittagong PBS-2. These investors were absorbed as shareholder of RPCL in 2014-2015. The Raozan Power Plant has started commercial operation on 9 May 2013 and Power Purchase Agreement (PPA) has been signed with Bangladesh Power Development Board (BPDB).

1.4 Gazipur 105 MW HFO Fired Power Plant

Gazipur 105 MW Power Plant is a HFO Engine-based Power Plant. It's Generation Capacity 105 (6 X 18.415) MW. This Power Plant is under implementation of Power Sector Power Generation Policy of Bangladesh, 1996 as Independent Power Plant (IPP). RPCL has established this Power Plant in its owned Land in Kodda, Gazipur. Agrani Bank Ltd. has financed for the project as a lender. Gazipur 105 MW HFO Fired Power Plant has started commercial operation on 25 May, 2019 and Power Purchase Agreement (PPA) has been signed with Bangladesh Power Development Board (BPDB). It also signed Fuel (HFO) supply Agreement with Bangladesh Petroleum Corporation.

02. ACCOUNTING CONVENTION AND BASIS

2.1 Basis of Accounting

The financial statements have been prepared on going concern basis under the historical cost convention, in accordance with International Financial Reporting Standards (IFRS), Companies Act, 1994 and other applicable

2.2 Reporting Period :

The financial Statement cover one year period from 01 July 2024 to 30 June 2025.

2.3 Property, Plant & Equipment

Property, Plant & Equipment are stated at cost less accumulated depreciation in accordance with IAS-16, "Property, Plant & Equipment". Cost includes cost of acquisition or construction and include purchase price and other directly

Tangible assets are depreciated on a straight line basis at the rates to allocate historical cost over their estimated useful life.



<u>Classes of Property, Plant & Equipment</u>	<u>Rate of depreciation</u>
<u>Power Plant:</u>	
Mymensingh Power Station	5%
Gazipur Power Plant	5%
Rowzan Power Plant	5%
Gazipur 105 MW HFO Fird Power Plant	6.67% (15 years PPA)
Power Plant Tools	10-20%
Power Plant Equipment	10-20%
Building	5%
Civil Work / Civil Construction	10-20%
Office Equipment	10-20%
Office Furniture	10%
Vehicle	20%
Substation	5%
Embankment & Earth Protection	5%
Software	20%

Depreciation has been proportionately charged to cost of power generation and administrative expenses.

2.3.1 Valuation of Property, Plants & Equipment's'

The assets were valued based on 30 June 2021, but it has been recognized in the financial statements as on 30 June 2023 due to approval has provided by the Board as on 26.06.2023. The assets were considered to be at an equitable value on 30 June 2023 as was revalued in preceding financial year due to stability of the market and the fair market value of the assets. Following disclosures has been made as per para 77 of IAS – 16:

- the effective date of revaluation as on 26.06.2023.
- an independent valuer was involved in the valuation namely Shiraz Khan Basak & Co. Chartered Accountants.
- (d) (deleted)
- for each revalued class of property, plant and equipment, the carrying amount that have been recognized had the assets been carried under the cost model given bellow:

	<u>Net Book Value</u>	<u>Revalued Amount</u>	<u>Revaluation Surplus</u>
Land & Land Development	5,083,252,790	22,703,842,299	17,620,589,510
Building	137,660,755	230,102,767	92,442,012
Total	<u>5,220,913,545</u>	<u>22,933,945,066</u>	<u>17,713,031,521</u>

- the revaluation surplus, indicating the change for the period, no restrictions on the distribution of the balance to shareholders.

2.4 Inventories

Inventories comprise of Fuel, Lubricant, Stores and Spare Parts and Others. Inventories are stated at lower of historical cost and net realizable value.

2.5 Revenue

In compliance with the requirements of IFRS-15: Revenue from contracts with customers, revenue receipts from customer (BPDB) against sales is recognized when invoices submitted to the customer (BPDB) according to the energy supplied.

2.6 Comparative Information

Comparative information in the financial statements have been reported in accordance with Company Act, 1994.

2.7 Trade and other Receivables

These are carried at original invoice amount and other receivables are considered good and collectible.

2.8 Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and cash at bank which are held and available for use by the company without any restriction.



2.9 Trade Payable and Accruals

Liabilities are recognized for amounts to be paid in future for goods and services, whether or not billed by the parties concerned.

2.10 Foreign Currency Translation

Foreign currencies are translated into Bangladesh Taka at the exchange rate ruling at the date of transaction in accordance with provisions of IAS-21 "The effects of changes in foreign exchange rates".

2.11 Employees' Benefit

The Company operates Recognized Provident Fund and Gratuity Scheme being retirement benefit.

2.12 Statement of Cash Flows

Statement of cash flows has been prepared by following the direct method under IAS-7 Statement of Cash Flows and reconciliation of cash flows from operating activities is also prepared and agreed between direct and indirect method.

2.13 Applicable Accounting Standards

The financial statements have been prepared in compliance with requirement of IASs (International Accounting Standards) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) as applicable in Bangladesh. The following IASs are applicable for the financial statements for the year under audit:

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-16	Property, Plant & Equipment
IAS-19	Employee Benefits
IAS-21	The Effects of Changes in Foreign Exchange Rate
IAS-33	Earnings Per Share
IAS-36	Impairment of Assets
IAS-37	Provisions, Contingent Liabilities and Contingent Assets
IFRS-15	Revenue from contracts with customers.

2.14 Risk and Uncertainties for use of estimates in preparation of Financial Statement

The preparation of the financial statements in conformity with the International Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and revenues and expenses during the period reported. Actual results could differ from those estimates. Estimates are used for accounting of certain items such as depreciation and amortization, employee benefit plans and contingencies.

2.15 Geographical Segment Reporting

RPCL has three geographical segment located at Mymensingh, Gazipur and Raozan Chittagong. Segment Reporting is enclosed herewith as Geographical Segment Analysis (Annexure-A). In preparing segment report revenue and expenses directly attributed to the segment has been allocated in respective segment to obtained segment result.

2.16 Provisions for Income Tax

The Company made provision for income tax @ 25% on income Mymensingh Power Station (MPS) and other income which includes interest income of Raozan Power Plant (RPP), Gazipur Power Plant (GPP) & Gazipur 105 MW HFO Fired Power Plant (GPP 105) (excluding dividend income). On dividend income tax @ 20% has been provided.

RPP, GPP and GPP 105 MW has been enjoying tax exempted facility.

2.17 Investment In FDR

Investment in FDR has been categorized as non-current asset though the maturity is within one year. It has been made because the nature of FDR is auto renewal in nature and enchased usually after one year.

2.18 Reporting Currency and Level of Precision

i. The figures in the financial statements are presented in Bangladesh Currency (Taka) which is the functional currency of this company.

ii. Previous year's figures in the financial statements might be re-arranged wherever considered necessary to conform with the current year's presentation.



	<u>2025</u> <u>Taka</u>	<u>2024</u> <u>Taka</u>
3 Property, Plant and Equipment		
A. Cost:		
Opening balance	54,623,653,614	53,311,409,621
Add: Addition during the year	86,463,907	1,312,243,993
	<u>54,710,117,521</u>	<u>54,623,653,614</u>
Less: Adjustment/disposal during the year	46,903,000	-
	<u>54,663,214,521</u>	<u>54,623,653,614</u>
B. Accumulated Depreciation:		
Opening balance	20,342,134,113	18,933,566,144
Add: Depreciation charge for the year	1,428,136,834	1,408,567,969
	<u>21,770,270,947</u>	<u>20,342,134,113</u>
Less: Transfer to Intangible Assets	24,217,356	-
	<u>21,746,053,591</u>	<u>20,342,134,113</u>
C. Written Down Value (A-B)	<u>32,917,160,930</u>	<u>34,281,519,501</u>

Details have been shown in Annexure-A

3.01 Intangible Assets

A. Cost:		
Opening balance	-	-
Add: Transfer during the year	46,903,000	-
	<u>46,903,000</u>	<u>-</u>
B. Accumulated Depreciation:		
Opening balance	-	-
Add: Depreciation charge for the year	12,983,834	-
	<u>12,983,834</u>	<u>-</u>
Less: Adjustment/ disposal made during the year	(24,217,356)	-
	<u>37,201,190</u>	<u>-</u>
C. Written Down Value (A-B)	<u>9,701,810</u>	<u>-</u>

Details have been shown in Annexure-A.2

4. CAPITAL WORK-IN-PROGRESS

Mymensingh Power Station:

Office Building	-	56,685,726
Gozaria 50MW Solar PV Power Plant	6,123,726	-
Panchagarh 30 MW Solar PV Power Plant	609,600	609,600
Closing balance	<u>6,733,326</u>	<u>57,295,326</u>



	2025	2024
	Taka	Taka
Opening Working -In- Progress	57,295,326	1,963,703,929
<u>Addition during the year</u>		
Office Building	-	250,104,461
Potuakhali 1320 MW Coal Fired Thermal power plant	-	435,376,049
Gozaria 50MW Solar PV Power Plant	6,123,726	-
	<u>63,419,052</u>	<u>2,649,184,439</u>
Less : Adjustment / Transferred to PPE.	56,685,726	2,591,889,113
Closing balance	<u>6,733,326</u>	<u>57,295,326</u>
<u>Gazipur Power Plant:</u>		
Boundary Wall	24,328,098	16,132,795
Embankment & Earth Protection	25,504,340	35,504,340
Closing balance	<u>49,832,438</u>	<u>51,637,135</u>
Opening Working -In- Progress	51,637,135	43,100,150
<u>Addition during the year</u>		
Boundary Wall	8,195,304	11,484,857
Embankment & Earth Protection	-	-
	<u>59,832,438</u>	<u>54,585,007</u>
Less : Adjustment / Transferred to PPE.	10,000,000	2,947,872
Closing balance	<u>49,832,438</u>	<u>51,637,135</u>
<u>Mymensingh 360(+ 10%) MW Duel Fuel(Gas/HSD) Combind Cycle</u>		
<u>Power Plant</u>		
Construction of power plant	21,504,923,954	12,162,405,158
Construction of Gas Pipe Line	1,808,813,527	562,699,297
Closing balance	<u>23,313,737,481</u>	<u>12,725,104,455</u>
Opening Working -In- Progress	12,725,104,455	6,443,822,667
<u>Addition during the year</u>		
Construction of Power Plant	9,342,518,796	6,266,900,643
Construction of Gas Pipe Line	1,246,114,231	14,381,145
	<u>23,313,737,481</u>	<u>12,725,104,455</u>
Less : Adjustment / Transferred to PPE.	-	-
Closing balance	<u>23,313,737,481</u>	<u>12,725,104,455</u>
<u>Madarganj 100 MW Solar PV Power Plant</u>		
Construction of power plant	6,629,747,478	2,546,596,301
Closing balance	<u>6,629,747,478</u>	<u>2,546,596,301</u>
Opening Working -In- Progress	2,546,596,301	1,837,999,971
<u>Addition during the year</u>		
	4,083,151,178	708,596,330
	<u>6,629,747,478</u>	<u>2,546,596,301</u>
Less : Adjustment / Transferred to PPE.	-	-
Closing balance	<u>6,629,747,478</u>	<u>2,546,596,301</u>
Closing balance	<u>30,000,050,724</u>	<u>15,380,633,216</u>



		2025	2024
		<u>Taka</u>	<u>Taka</u>
5. INVESTMENT IN SUBSIDIARIES COMPANIES (JV COMPANY)			
Name	Nature of business		
B-R Powergen Ltd.	Power generation	1,328,016,380	1,328,016,380
RPCL Norinco Intl. Power Company Ltd.	Power generation	31,240,328,209	26,440,327,659
Laymer International Pally Power Services (LIPPS) (Note-5.1)	Operation & Maintainance	350,000	350,000
Bangladesh Power Equipment Manufacturing Co.	Equipment Manufacture	38,750,867	38,750,867
		<u>32,607,445,456</u>	<u>27,807,444,906</u>
5.1 LIPPS		<u>350,000</u>	<u>350,000</u>

**This represents RPCL's investment for subscribing the shares of Laymer International Polly Power Services (LIPPS), a company engaged by RPCL to operate and maintain the power station. RPCL has subscribed 35% of the paid up Share Capital of LIPPS.



	2025	2024
	Taka	Taka
6. OTHER NON-CURRENT ASSETS		
Investment In FDR (6.1)	12,336,567,500	7,799,148,600
Reserved Fund Against Lien (6.2)	1,417,581,100	-
Employees House Building Loan (6.3)	79,750,807	94,927,525
	13,833,899,407	7,894,076,125
6.1. Investment In FDR		
<u>Mymensingh Power Station</u>		
Janata Bank Limited	250,000,000	1,800,000,000
Uttara Bank Limited	250,000,000	-
Prime Bank Limited	600,000,000	-
ONE Bank Limited	-	75,550,000
Mercantile Bank Limited	1,200,000,000	1,645,000,000
United Commercial Bank Limited	350,000,000	900,000,000
Bank Asia Limited	50,000,000	-
Dhaka Bank Limited	-	52,031,100
Agrani Bank Ltd	3,300,000,000	290,000,000
ILFSL	40,000,000	40,000,000
NRB Bank Limited	-	345,000,000
PLFSL	31,567,500	31,567,500
Rupali Bank Limited	350,000,000	-
Global Islami Bank Limited	45,000,000	45,000,000
Jamuna Bank Limited	70,000,000	45,000,000
Pubali Bank Limited	1,000,000,000	550,000,000
BRAC Bank Limited	1,600,000,000	830,000,000
SBAC Bank Limited	-	60,000,000
Midland Bank Limited	-	30,000,000
Union Bank Limited	50,000,000	50,000,000
Premier Bank Limited	-	430,000,000
Social Islami Bank Limited	-	10,000,000
City Bank Limited	3,000,000,000	100,000,000
Eastern Bank Limited	150,000,000	230,000,000
Meghna Bank Ltd.	-	200,000,000
Mutual Trust Bank Ltd.	-	30,000,000
Citizens Bank Plc	-	10,000,000
	12,336,567,500	7,799,148,600
6.2. Reserved Fund Against Lien		
<u>Mymensingh Power Station</u>		
ONE Bank Limited	75,550,000	-
Dhaka Bank Limited	52,031,100	-
Agrani Bank Ltd	290,000,000	-
Sonali Bank Ltd	1,000,000,000	-
	1,417,581,100	-



	2025	2024
	Taka	Taka
6.3 Employees House Building Loan		
<u>Head Office</u>		
Md. Mostafizur Rahman	233,018	-
Khandoker Shariful Islam	1,225,000	-
Natasha Zaman	1,266,674	-
Muhammad Sawkat Ali	606,656	-
Mohammad Mamun Ur Rashid	111,940	-
A.K.M. Fazlul Huq	1,350,000	-
Salma Ahmed	460,000	-
Md. Monirul islam	275,009	-
Subrota Debnath	2,533,326	-
Md. Kamal Hossain	340,000	-
Md. Humayoun Aktar	2,350,000	-
Md. Murtuj Ali	60,000	-
Md. Rafejul Islam	1,980,000	-
Nowshin Zahan	129,982	-
Kamal Hossain	300,000	-
Sharmin Sultana	615,903	-
Md. Abdul Baten	3,000,000	-
Md. Abul Hossain	716,661	-
Md. Jashim Uddin	279,988	-
Md. Shakil Jaman	605,009	-
Md. Iqbal Karim	2,150,000	-
Md. Joynal Abedeen	1,148,331	-
Mohiuddin Sarkar	1,500,005	-
Md. Shahjahan Faquir	1,343,343	-
Md. Bellal Hossain	490,000	-
A.K.M. Mahmudul Alam	67,500	-
Zoynal Abedin Bhuiya	454,987	-
	25,593,332	-
<u>Mymensingh Power Station</u>		
Md. Abdus Sabur	-	1,750,000
A H M Rashed	1,200,000	1,800,000
Kamal Hossain	-	900,000
A. K. M. Mahmudul Alam	-	337,500
Zoynal Abedin Bhuiyan	-	714,991
Muhammad Sawkat Ali	-	866,660
Md. Kamal Hossain	291,675	391,671
Mohammad Kamal Hossain	-	791,653
Mohammad Mamun Ur Rashid	-	454,514
Md. Ruhul Amin	850,000	1,450,000
Shahidul Islam	-	2,508,338
Mirza Shahidul Islam	-	620,000
Md. Murtuza Ali	-	180,000
Nahil Ahmed	-	381,014
Md. Abdur Rouf	-	230,541
Salma Ahmed	-	700,000
Rasheda Parvin	316,653	516,657
Md. Mostafizur Rahman	-	433,022
Nowshin Zahan	-	389,986
Sharmin Sultana	-	1,004,907
Md. Abdu Aziz	1,166,675	1,566,671



	2025	2024
	<u>Taka</u>	<u>Taka</u>
Md. Monirul Islam	-	375,005
Md. Rafejul islam	-	2,640,000
Md. Riad Al Ferdous	1,209,991	1,649,995
Md. Shakil Jaman	-	825,005
Md. Joynal Abedeen	-	1,397,500
Md. Shahjahan Faquir	-	1,863,339
Md. Salim Bhuiyan	-	727,274
Md. Sohel Rana	560,000	800,000
Biplob Kumar Mondal	1,400,000	2,000,000
Md. Faruqul Islam	2,066,657	2,866,661
Md. Mustaba Alamgir	775,000	1,075,000
Malek Masud Ul Hasan	300,000	600,000
Md. Jashim Uddin	-	419,992
Md. Abdul Mannan	69,982	209,986
Shah Newaz	-	40,336
Md. Gias Uddin	1,175,000	1,475,000
Md. Selim Reza	716,661	916,665
Md. Zubair Alam	1,425,000	-
Mohammad Zahirul Islam	286,661	366,665
Md. Mosaraf Hossain	760,000	1,000,000
Md. Masud Rana	800,000	1,040,000
Khandoker Shariful Islam	-	1,500,000
Natasha Zaman	-	1,666,670
Md. Hafizur Rahman	980,000	1,200,000
Subrota Debnath	-	3,333,330
Palash Mondal	2,278,726	2,998,330
Md. Rabiul Islam	1,000,000	1,300,000
Md. Manik	474,981	-
Shougata Paul	1,000,000	-
Muhammad Rahman Sobhan	816,663	-
Md. Humayoun Aktar	-	2,950,000
Md. Abul Hossain	-	916,665
Md. Iqbal Karim	-	2,750,000
Mohiuddin Sarkar	-	1,900,001
Md. Shazzad Haider Khan	2,741,671	3,441,667
Md. Bellal Hossain	-	600,000
	<u>24,661,996</u>	<u>64,833,211</u>
<u>Gazipur Power Plant</u>		
Shepon Kumar Halder	400,016	800,012
Md. Arif Ahmed Belal	108,463	440,415
Md. Agior Rahman	120,000	360,000
Md. Hafizur Rahman	-	260,989
Md. Ajgur Ali	1,899,981	-
Mohammad Kamal Hossain	291,649	-
Sarwar Morshed	-	47,635
Md. Abdul Halim	-	516,657
Md. Belal	482,344	719,944
Bhuya Zahir Uddin	99,968	199,976
Md. Salim Mollah	716,661	916,665
Mohammad Fahim Hossain	-	93,465
Md. Sohid Hossain Khan	800,000	1,040,000
	<u>4,919,082</u>	<u>5,395,758</u>



	2025	2024
	Taka	Taka
<u>Raozan Power Plant</u>		
Mohammad Robel Sikder	-	103,754
Arifuzzaman Tipu	4,500,000	-
Md. Kalam Ullah	-	950,000
Md. Nazrul Islam	780,000	1,020,000
Md. Jainal Abedin	716,661	916,665
Md. Raju Ahmed	533,340	693,336
Md. Kaiser Meah	1,710,000	2,250,000
	8,240,001	5,933,755
<u>Gazipur 105 MW HFO FIRED Power Plant</u>		
Md. Ariful Islam	400,016	800,012
Md. Hafizur Rahman	37,450	-
Md. Abdul Halim	316,653	-
Mohammad Hashem	1,433,339	1,833,335
Mirza Shahidul Islam	380,000	-
Shahidur Rahman	1,374,991	1,874,995
	3,942,449	4,508,342
<u>Mymensingh 360(+ 10%) MW Dual Fuel(Gas/HSD) Combind Cycle Power Plant</u>		
Md. Saleh Ashfaql Karim	1,687,500	2,437,500
Md. Kamal Hossain	-	580,000
Md. Abdullah Sayeed	399,996	799,992
Md. Shafiqul Alam Khondakar	483,323	683,327
	2,570,819	4,500,819
<u>Construction of Gas Pipe Line Project (Mymensingh)</u>		
Mahmud Hossain	1,600,000	2,200,000
Ashif Hossain	960,000	1,200,000
Prasanta Kumar Sutradhar	-	409,026
Md. Fazlur Rahman	2,650,000	-
Md. Kamrul Islam	1,120,004	1,400,000
	6,330,004	5,209,026
<u>Madarganj 100 MW Solar PV Power Plant</u>		
Mohammad Rizvi Shahriar	3,266,663	4,000,000
Md. Shamim Ali Sha	226,461	386,457
Md. Ferdaws Rahman	-	160,157
	3,493,124	4,546,614
	79,750,807	94,927,525



	2025	2024
	Taka	Taka
7. INVENTORIES		
Inventory of Fuel (Note-7.1)	534,313,612	394,736,204
Inventory of Spare Parts & others (Note-7.2)	1,682,323,357	1,987,314,626
	2,216,636,969	2,382,050,830
7.1 Inventory of Fuel		
Opening Balance	394,736,204	521,796,807
Add: Purchase During the Year	8,331,301,186	7,458,470,766
Less: Issue During the Year	(8,191,723,778)	(7,585,531,369)
Closing Balance	534,313,612	394,736,204
<u>Category of Fuel Inventory</u>		
Inventory of Furnace Oil	482,453,867	337,759,382
Inventory of Diesel	4,517,214	5,651,377
Inventory of Lube Oil	47,342,532	51,325,444
	534,313,613	394,736,204
7.1.1 <u>Mymensingh Power Station</u>		
Opening Balance	8,499,703	4,458,132
Add: Receive During the Year	5,581,110	6,969,357
Less: Issue During the Year	(6,966,815)	(2,927,786)
Closing Balance	7,113,997	8,499,703
<u>Category of Fuel Inventory</u>		
Inventory of Diesel	59,580	124,920
Inventory of Lube Oil	7,054,417	8,374,782
	7,113,997	8,499,703
7.1.2 <u>Gazipur Power Plant</u>		
Opening Balance	146,540,440	160,679,089
Add: Received During the Year	2,076,969,639	1,451,143,309
Less: Issue During the Year	(2,082,206,108)	(1,465,281,958)
Closing Balance	141,303,971	146,540,440
<u>Category of Fuel Inventory</u>		
Inventory of Furnace Oil	125,512,328	132,565,202
Inventory of Diesel	1,104,563	1,280,898
Inventory of Lube Oil	14,687,080	12,694,340
	141,303,971	146,540,440
7.1.3 <u>Raozan Power Plant</u>		
Opening Balance	79,430,586	163,176,167
Add: Received During the Year	618,901,880	1,028,361,555
Less: Issue During the Year	(586,364,158)	(1,112,107,136)
Closing Balance	111,968,308	79,430,586
<u>Category of Fuel Inventory</u>		
Inventory of Furnace Oil	98,990,730	65,095,492
Inventory of Diesel	2,284,643	2,269,182
Inventory of Lube Oil	10,692,935	12,065,912
	111,968,308	79,430,586



	2025	2024
	<u>Taka</u>	<u>Taka</u>
7.1.4 <u>Gazipur 105 MW HFO Fired Power Plant</u>		
Opening Balance	160,265,476	193,483,420
Add: Receive During the Year	5,629,848,557	4,971,996,545
Less: Issue During the Year	(5,516,186,697)	(5,005,214,489)
Closing Balance	<u>273,927,336</u>	<u>160,265,476</u>
<u>Category of Fuel Inventory</u>		
Inventory of Furnace Oil	257,950,808	140,098,688
Inventory of Diesel	1,068,428	1,976,378
Inventory of Lube Oil	14,908,100	18,190,410
	<u>273,927,336</u>	<u>160,265,476</u>
7.2 <u>Inventory of Spare Parts & others</u>		
Opening Balance	1,987,314,626	2,213,665,710
Add: Receive During the Year	344,466,819	854,676,822
Less: Issue During the Year	(810,279,792)	(922,764,885)
Less: Opening Balance of Goods in Transit	(178,132,525)	(336,395,547)
Add: Closing Balance of Goods in Transit	338,954,230	178,132,525
Closing Balance	<u>1,682,323,357</u>	<u>1,987,314,626</u>
<u>Category of Spare Parts & others Inventory</u>		
Inventories of Stores Spare Parts	1,254,347,301	1,720,616,701
Goods in Transit	338,954,230	178,132,525
Inventories of Power Plant Equipment	16,915,900	15,042,580
Inventories of Office Equipment	499,926	470,012
Inventories of Consumables	67,564,276	69,160,968
Inventories of Tools	3,859,292	3,709,409
Inventories of Office Furniture	59,410	59,410
Inventories of Printing & Stationery	123,022	123,022
	<u>1,682,323,357</u>	<u>1,987,314,626</u>
7.2.1 <u>Mymensingh Power Station</u>		
Opening Balance	554,409,379	655,090,161
Add: Receive During the Year	86,722,740	184,820,539
Less: Issue During the Year	(223,029,852)	(243,798,595)
Less: Opening Balance of Goods in Transit	(69,490,301)	(111,193,028)
Add: Closing Balance of Goods in Transit	105,916,387	69,490,301
Closing Balance	<u>454,528,353</u>	<u>554,409,379</u>
<u>Category of Spare Parts & others Inventory</u>		
Inventories of Stores Spare Parts	290,338,259	418,131,370
Goods in Transit	105,916,387	69,490,301
Inventories of Machinery	-	-
Inventories of Power Plant Equipment	316,500	7,068,580
Inventories of Office Equipment	364,886	357,362
Inventories of Consumables	54,149,349	55,904,029
Inventories of Tools	3,260,540	3,275,305
Inventories of Office Furniture	59,410	59,410
Inventories of Printing & Stationery	123,022	123,022
	<u>454,528,353</u>	<u>554,409,379</u>



	2025	2024
	Taka	Taka
7.2.2 Gazipur Power Plant		
Opening Balance	557,876,051	537,938,103
Add: Receive During the Year	63,184,782	333,730,854
Less: Issue During the Year	(153,451,373)	(282,647,303)
Less: Opening Balance of Goods in Transit	(15,476,877)	(46,622,479)
Add: Closing Balance of Goods in Transit	49,469,321	15,476,877
Closing Balance	501,601,904	557,876,051
Category of Spare Parts & others Inventory		
Inventories of Stores Spare Parts	446,856,244	536,288,452
Goods in Transit	49,469,321	15,476,877
Inventories of Power Plant Equipment	-	-
Inventories of Office Equipment	70,500	68,150
Inventories of Consumables	5,205,839	5,835,427
Inventories of Tools	-	207,145
	501,601,904	557,876,051
7.2.3 Raozan Power Plant		
Opening Balance	281,135,269	363,744,015
Add: Receive During the Year	94,708,963	143,021,536
Less: Issue During the Year	(113,452,995)	(104,408,301)
Less: Opening Balance of Goods in Transit	-	(121,221,980)
Add: Closing Balance of Goods in Transit	438,042	-
Closing Balance	262,829,278	281,135,269
Category of Spare Parts & others Inventory		
Inventories of Stores Spare Parts	259,284,093.07	278,924,311
Goods in Transit	438,042	-
Inventories of Office Equipment	14,604	22,400
Inventories of Consumables	2,493,788	1,966,470
Inventories of Tools	598,752	222,089
	262,829,278	281,135,269
7.2.4 Gazipur 105 MW HFO Fired Power Plant		
Opening Balance	593,893,927	656,893,431
Add: Receive During the Year	99,850,334	193,103,893
Less: Issue During the Year	(320,345,572)	(291,910,685)
Less: Opening Balance of Goods in Transit	(93,165,347)	(57,358,059)
Add: Closing Balance of Goods in Transit	183,130,481	93,165,347
Closing Balance	463,363,822	593,893,927
Category of Spare Parts & others Inventory		
Inventories of Stores Spare Parts	257,868,705	487,272,568
Goods in Transit	183,130,481	93,165,347
Inventories of Power Plant Equipment	16,599,400	7,974,000
Inventories of Office Equipment	49,936	22,100
Inventories of Consumables	5,715,300	5,455,043
Inventories of Tools	-	4,870
	463,363,822	593,893,927



	2025	2024
	Taka	Taka
8 TRADE AND OTHER RECEIVABLES		
Trade Receivables (BPDB) (Note-8.1)	11,211,155,107	20,556,698,700
Interest & Other receivables (Note-8.2)	189,344,107	76,328,866
	11,400,499,214	20,633,027,567
8.1 Trade Receivables (BPDB)		
8.1.1 Mymensingh Power Station		
Opening balance	6,533,230,684	3,397,058,293
Add: Sales during the year	4,627,439,956	5,308,009,217
	11,160,670,640	8,705,067,510
Less: Amount received during the year	(5,621,756,923)	(2,171,836,826)
Closing balance	5,538,913,717	6,533,230,684
8.1.2 Gazipur Power Plant		
Opening balance	2,542,807,912	3,327,834,316
Add: Sales during the year	2,530,304,412	2,003,559,209
	5,073,112,324	5,331,393,525
Less: Amount received during the year	(3,294,576,552)	(2,788,585,613)
Closing balance	1,778,535,772	2,542,807,912
8.1.3 Raozan Power Plant		
Opening balance	2,052,930,379	1,862,433,276
Add: Sales during the year	865,677,630	1,414,381,974
	2,918,608,009	3,276,815,250
Less: Amount received during the year	(2,415,344,920)	(1,223,884,871)
Closing balance	503,263,089	2,052,930,379
8.1.4 Gazipur 105 MW HFO Fired Power Plant		
Opening balance	9,427,729,726	9,301,808,357
Add: Sales during the year	6,926,798,646	6,492,566,529
	16,354,528,372	15,794,374,886
Less: Amount received during the year	(12,964,085,843)	(6,366,645,160)
Closing balance	3,390,442,529	9,427,729,726
	11,211,155,107	20,556,698,700
8.2 Interest & Other receivables		
8.2.1 Head Office		
Other receivables		
Opening balance	-	-
Add: Addition during the Year	1,792,353	-
	1,792,353	-
Less: Adjustment during the year	-	-
Closing balance	1,792,353	-
Break-up of Other Receivables:		
RPCL-Norinco Intl Power Limited	1,792,353	-
	1,792,353	-



	2025	2024
	Taka	Taka
8.2.2 Mymensingh Power Station		
<u>Interest receivables</u>		
Opening balance	67,515,280	34,550,602
Add: Interest receivables during the year (FDR)	171,634,259	67,515,280
	<u>239,149,539</u>	<u>102,065,882</u>
Less: Interest received during the year	(67,515,280)	(34,550,602)
Closing balance	<u>171,634,259</u>	<u>67,515,280</u>
<u>Other receivables</u>		
Opening balance	5,687,596	2,140,335
Add: Addition during the Year	152,207,785	49,883,510
	<u>157,895,381</u>	<u>52,023,845</u>
Less: Adjustment during the year	(154,158,881)	(46,336,249)
Closing balance	<u>3,736,500</u>	<u>5,687,596</u>
Break-up of Other Receivables:		
GE Global Parts & Products GmbH	-	649,495
RPCL-Norinco Intl Power Limited	3,459,112	4,659,673
Fenchugonj Power Station	18,140	18,140
Khandoker Shariful Islam	2,000	2,000
Muhammad Rahman Sobhan	2,000	-
Weber Power Solutions Ltd	40,831	173,208
Bangladesh Power Equipment Manufacturing Co. Ltd.,	75,607	46,270
Assurance Developments Ltd	69,405	69,405
Mrs. Hosne Ara	23,135	23,135
Dev Consultants Limited	46,270	46,270
	<u>3,736,500</u>	<u>5,687,596</u>
Closing balance	<u>175,370,759</u>	<u>73,202,876</u>
8.2.3 Gazipur Power Plant		
<u>Other receivables</u>		
Opening balance	925,084	1,761,164
Add: Addition during the Year	16,271	169,447
	<u>941,354</u>	<u>1,930,610</u>
Less: Adjustment during the year	(75,064)	(1,005,527)
Closing balance	<u>866,290</u>	<u>925,084</u>
Break-up of Other Receivables:		
A.R. Logistic	2,607	-
B-R Powergen Limited	-	61,400
Bagabari 50 MW Power Plant	487,165	487,165
Hathazari Power Plant, BPDB	376,519	376,519
	<u>866,290</u>	<u>925,084</u>
8.2.4 Raozan Power Plant		
<u>Other receivables</u>		
Opening balance	2,021,803	6,475,282
Add: Addition during the Year	57,180	1,645,766
	<u>2,078,983</u>	<u>8,121,048</u>
Less: Adjustment during the year	(635,234)	(6,099,244)
Closing balance	<u>1,443,749</u>	<u>2,021,803</u>



	2025	2024
	Taka	Taka
Break-up of Other Receivables:		
Hathazari Power Plant, BPDB	783,543	1,190,996
Lakdhanavi Bangla Power Limited	-	23,064
CHITTAGONG PBS-2	605,050	605,050
Titas 50MW Peaking Power Plant	55,156	-
Northern Power Solution Ltd	-	202,693
	1,443,749	2,021,803
8.2.5 <u>Gazipur 105 MW HFO Fired Power Plant</u>		
<u>Other receivables</u>		
Opening balance	177,104	-
Add: Addition during the Year	106,507,782	2,395,767
	106,684,886	2,395,767
Less: Adjustment during the year	(105,195,499)	(2,218,663)
Closing balance	1,489,388	177,104
Break-up of Other Receivables:		
Feni Lanka 114MW Power Plant	-	140,808
Ace Alliance Power Limited	1,451,147	
M/s. Bismillah Enterprise	1,945	
Desh Energy Chandpur Power Company Limited	36,296	36,296
	1,489,388	177,104
8.2.6 <u>Mymensingh 360(+_10%) MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant</u>		
<u>Other receivables</u>		
Opening balance	2,000	-
Add: Addition during the Year	9,345,759	2,000
	9,347,759	2,000
Less: Adjustment during the year	(968,192)	-
Closing balance	8,379,568	2,000
Break-up of Other Receivables:		
Md. Saleh Ashfaql Karim	-	2,000
Harbin Electric International Company Limited	8,379,568	-
	8,379,568	2,000
8.2.7 <u>Madarganj 100 MW Solar PV Power Plant</u>		
<u>Other receivables</u>		
Opening balance	-	-
Add: Addition during the Year	25,240	-
	25,240	-
Less: Adjustment during the year	(23,240)	-
Closing balance	2,000	-
Mohammad Rizvi Shahriar	2,000	-
Closing balance	2,000	-
	189,344,107	76,328,866



9. ADVANCES, DEPOSITS AND PREPAYMENTS

Particular	HO	MPS	GPP	RPP	GPP 105 MW	MPS 360 MW	Madarganj 100 MW	2025	2024
								Taka	Taka
Advance to ex-employees (Note-9.1)	-	1,333,300	-	-	-	-	-	1,333,300	1,333,300
Advance for legal fee (Note-9.2)	-	293,220	-	-	-	-	-	293,220	293,220
Advance against salary (Note-9.3)	-	132,000	-	-	-	-	-	132,000	132,000
Advance against house rent (Note-9.4)	-	-	-	-	-	-	-	-	291,663
Advance against purchases (Note-9.5)	-	6,920,331	3,496,763	68,800,000	286,218,369	2,531,525,747	-	2,896,961,211	2,105,063,009
Advance to others (Note-9.6)	-	1,106,166	5,542,391	23,015	15,842	-	-	6,687,414	4,939,674
Deposit with banks (Note-9.7)	-	535,552	-	-	-	-	72,979,398	73,514,950	262,940,125
Office stationary in hand (Note-9.8)	561,388	-	-	-	-	-	-	561,388	335,531
Security Deposit (Note-9.9)	-	-	30,000	-	-	-	36,740	66,740	66,740
Advance To Contractor (Note-9.10)	-	200,000	-	-	-	-	5,182,860	5,382,860	16,744,224
	561,388	10,520,569	9,069,154	68,823,015	286,234,211	2,531,525,747	78,198,997	2,984,933,082	2,392,139,485

9.1 Advance to Ex-Employees

Mymensingh Power Station

Sayeda Sakina Abdal

Mr. Md. Zahurul Islam Khan, (Ex. Director, Technical)

Mr. Esmat Alam (Ex. Director Finance)

	54,000	54,000
	506,400	506,400
	772,900	772,900
	<u>1,333,300</u>	<u>1,333,300</u>

9.2 Advance for Legal Fee

Mymensingh Power Station

Mrs. Sigma Huda, Legal Advisor,(RPCL)

TA/DA advance (SIAC, Arbitration)

	100,000	100,000
	193,220	193,220
	<u>293,220</u>	<u>293,220</u>

9.3 Advance against salary

Mymensingh Power Station

Md. Saifur Rahman, Manager (I &C), MPS

	132,000	132,000
	<u>132,000</u>	<u>132,000</u>



	2025	2024
	Taka	Taka
9.4 Advance against House Rent		
<u>Mymensingh Power Station</u>		
Md. Azaz Uddin	-	-
Nazma Islam	-	283,500
	<u>-</u>	<u>283,500</u>
<u>Madarganj 100 MW Solar PV Power Plant</u>		
Rabeya Roushin	-	8,163
	<u>-</u>	<u>8,163</u>
	<u>-</u>	<u>291,663</u>
9.5 Advance against Purchases		
<u>Mymensingh Power Station</u>		
Helal & Associates	26,500	26,500
Linde Bangladesh Ltd.	-	235
TSP Complex Ltd.	264,500	4,232
M. Qumrul Haque Siddique	800,000	800,000
International Office Machines Ltd.	22,500	-
Siemens Industrial Limited.	5,178,196	-
Bangladesh Machine Tools Factory Ltd.	70,300	-
Linde Bangladesh Ltd.	235	-
BT Limited	108,100	-
ICECE	50,000	-
Bangladesh Administrative Service Association	100,000	-
Shah Monjurul Hoque	300,000	300,000
	<u>6,920,331</u>	<u>1,130,966</u>
<u>Gazipur Power Plant</u>		
Meghna Petroleum Ltd.	154,095	352,698
MJL Bangladesh Ltd.	12,196	12,196
Jamuna Oil Co. Ltd.	906,127	923,155
Padma Oil Co. Ltd.	491,846	402,922
Pulse Engineering Ltd.	1,932,500	-
	<u>3,496,763</u>	<u>1,690,971</u>
<u>Raozan Power Plant</u>		
Standard Asiatic Oil Co. Ltd. Dhaka	68,800,000	1,213,500
	<u>68,800,000</u>	<u>1,213,500</u>
<u>Gazipur 105 MW HFO Fird Power Plant</u>		
MJL Bangladesh Ltd.	68,807	59,777
Meghna Petroleum Ltd.	508,858	20,632,103
Jamuna Oil CO. Ltd.	145,510,251	45,058,221
Padma Oil Co. Ltd.	140,130,454	67,284,913
	<u>286,218,369</u>	<u>133,035,014</u>
<u>Mymensingh 360 MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant (Gas Pipe Line)</u>		
Gas Transmission Company Limited (GTCL),	2,531,525,747	1,967,992,557
	<u>2,531,525,747</u>	<u>1,967,992,557</u>
	<u>2,896,961,211</u>	<u>2,105,063,009</u>



	2025	2024
	Taka	Taka
9.6 Advance to Others		
<u>Mymensingh Power Station</u>		
Dist. Commandant, Ansar & VDP, Mymensingh	889,166	1,214,980
Overseas Links Ltd.	106,120	106,120
FA & CAO (East) Bangladesh Railway	110,880	110,880
	1,106,166	1,431,980
<u>Gazipur Power Plant:</u>		
LIPPS (O&M Contractor)	3,200,000	3,200,000
Dist. Commandant, Ansar & VDP, Gazipur	2,235,430	135,130
Gazipur PBS - 01	106,961	106,961
	5,542,391	3,442,091
<u>Raozan Power Plant:</u>		
Dist. Commandant, Ansar & VDP, Chittagong	23,015	49,761
	23,015	49,761
<u>Gazipur 105 MW HFO Fired Power Plant</u>		
BPDB Lab Testing Fee	-	15,842
Value Added Tax Collection	15,842	-
	15,842	15,842
	6,687,414	4,939,674
9.7 Deposit with Banks		
<u>Mymensingh Power Station</u>		
L/C margin - Pubali Bank Ltd. (For. Ex. Br., Motijheel)	535,552	535,552
	535,552	535,552
<u>Madarganj 100 MW Solar PV Power Plant</u>		
L/C margin-Janata Bank Ltd (Uttara Branch)	72,979,398	262,404,573
	72,979,398	262,404,573
	73,514,950	262,940,125
9.8 Office Stationary (In Hand)		
<u>Head Office</u>		
Office Stationery	561,388	-
	561,388	-
<u>Mymensingh Power Station</u>		
Office Stationery (H/O)	-	335,531
	-	335,531
9.9 Security Deposit		
<u>Gazipur Power Plant</u>		
M/s. Anjum Filling Station	30,000	30,000
	30,000	30,000
<u>Madarganj 100 MW Solar PV Power Plant</u>		
Rabeya Roushin	36,740	36,740
	36,740	36,740
	66,740	66,740



	2025	2024
	Taka	Taka
9.10 Advance To Foreign/Local Supplier/Contractor		
<u>Mymensingh Power Station</u>		
Safah CNG Refuelling Station Ltd	200,000	200,000
	200,000	200,000
<u>Madarganj 100 MW Solar PV Power Plant</u>		
Khokan Construction & Engineering Ltd		6,828,306
Weber Power Solutions Ltd	5,182,860	9,715,918
	5,182,860	16,544,224
	5,382,860	16,744,224
10. Advance Income Tax (AIT)		
<u>Head Office</u>		
Opening Balance	-	-
<u>Addition during the year:</u>		
Advance Income Tax for Vehicle	196,075	-
TDS on Lease Income	5,129,290	-
Advance income tax (DCT, Circle-118, Area-6, Dhaka)	114,442,911	-
TDS on Bank A/C Interest	2,258,216	-
	122,026,492	-
Adjustment during the year	-	-
Closing Balance	122,026,492	-
<u>Mymensingh Power Station</u>		
Opening Balance	1,554,942,568	1,516,887,455
<u>Addition during the year:</u>		
TDS on Sales (BPDB)	337,305,416	138,455,810
TDS on FDR Interest	149,962,699	102,831,454
Advance Income Tax for Vehicle	885,500	1,304,452
TDS on Lease Income	2,474,858	5,298,910
TDS on Dividend Income	775,018	775,018
Advance income tax (Customs)	643,720	563,264
Advance income tax (DCT, Circle-118, Area-6, Dhaka)	90,886,960	391,468,015
TDS on Bank A/C Interest	11,152,633	23,949,492
	2,149,029,372	2,181,533,870
Adjustment during the year	-	(626,591,302)
Closing Balance	2,149,029,372	1,554,942,568
<u>Gazipur Power Plant</u>		
Opening Balance	11,300,274	8,287,736
<u>Addition during the year:</u>		
TDS on Bank A/C Interest	5,594,450	3,825,047
Advance income tax (Customs)	193,985	
Advance Income Tax for Vehicle	65,000	65,000
	17,153,710	12,177,783
Adjustment during the year	-	(877,509)
Closing Balance	17,153,710	11,300,274



	2025	2024
	Taka	Taka
<u>Raozan Power Plant</u>		
Opening Balance	7,634,895	5,695,257
<u>Addition during the year:</u>		
Advance income tax (Customs)	-	425,856
TDS on Bank A/C Interest	4,729,882	1,829,617
Other TDS	-	13,290
Advance Income Tax for Vehicle	45,000	45,000
	<u>12,409,776</u>	<u>8,009,020</u>
Adjustment during the year	-	(374,125)
Closing Balance	<u>12,409,776</u>	<u>7,634,895</u>
<u>Gazipur 105 MW HFO Fired Power Plant</u>		
Opening Balance	407,947	4,938,771
<u>Addition during the year:</u>		
Advance income tax (Customs)	-	105,475
TDS on Bank A/C Interest	14,029,350	-
	<u>14,437,297</u>	<u>5,044,246</u>
Adjustment during the year	-	(4,636,299)
Closing Balance	<u>14,437,297</u>	<u>407,947</u>
	<u>2,315,056,647</u>	<u>1,574,285,684</u>
11. FUND FOR INVESTMENT		
11.1 FUND FOR EQUITY INVESTMENT		
RPCL Norinco Intl. Power Company Ltd.	<u>1,000,000,000</u>	<u>1,559,672,341</u>
11.2 FUND FOR PROJECT INVESTMENT		
Mymensingh 360(°10%) MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant	559,057,046	1,317,383,307
Madarganj 100 MW Solar PV Power Plant	285,736,538	386,736,622
	<u>844,793,584</u>	<u>1,704,119,929</u>
	<u>1,844,793,584</u>	<u>3,263,792,270</u>
12. CASH AND CASH EQUIVALENTS		
Cash in Hand (Note-12.1)	1,030,654	1,002,699
Cash at Bank (Note-12.2)	2,106,694,759	3,643,139,619
Fund For Investment (Note-11)	(1,844,793,584)	(3,263,792,270)
	<u>262,931,830</u>	<u>380,350,049</u>
12.1 Cash in Hand (Petty Cash Fund)		
Head office	250,000	250,000
Mymensingh Power Station	250,000	250,000
Gazipur Power Plant	150,000	150,000
Rawzan Power Plant	150,000	150,000
Gazipur 105 MW HFO Fired Power Plant	150,000	150,000
Mymensingh 360(°10%) MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant	25,000	24,770
Madarganj 100 MW Solar PV Power Plant	5,654	27,929
Gas Pipeline Project	50,000	-
	<u>1,030,654</u>	<u>1,002,699</u>



12.2 Cash at Bank
Head Office

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
09	Mercantile Bank Ltd.	Uttara Branch	SND	011613100000562	306,715,226	-
					306,715,226	-

Mymensingh Power Station

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
01	Janata Bank Ltd.	Local Office	STD	36001332	16,556	17,228
02	Janata Bank Ltd.	Uttara Model Town Corp. Br.	STD	0100007191027	242,138,192	329,181,497
03	Janata Bank Ltd.	Mymensingh Corp. Br.	SND	0100002403468	888,936	901,827
04	Janata Bank Ltd.	Mymensingh Corp. Br.	CD	0100002380344	548	548
05	Janata Bank Ltd.	Uttara Model Town Corp. Br.	CD	0100007193887	7,055,088	7,015,546
06	ONE Bank Ltd.	Uttara Branch	STD	0065183790007	1,133,852	79,776
07	Dhaka Bank Ltd.	Uttara Branch	STD	0204150000000979	574	1,902
08	Standard Chartered Bank	Gulshan Branch	SND	02 5443005 01	159,086	163,688
09	Mercantile Bank Ltd.	Uttara Branch	SND	011613100000562	-	263,692,103
					251,392,830	601,054,115

Gazipur Power Plant

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
01	Sonali Bank Ltd.	Custom House Branch	CA	200007937	322,326	368,743
02	Prime Bank Ltd.	Uttara Branch	CD	2125111017668	14,848	14,848
03	Prime Bank Ltd.	Uttara Branch	STD	2125313016374	37,774,308	510,425
04	Mercantile Bank Ltd.	Uttara Branch	SND	1131000050474	40,862,265	909,195,810
					78,973,748	910,089,826

Raozan Power Plant

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
01	Prime Bank Ltd.	Uttara Branch	STD	2125318001660	37,630,797	718,498
02	Prime Bank Ltd.	Uttara Branch	CD	2125114000462	31,728	31,728
03	Sonali Bank Ltd.	Custom House Branch	CA	200007922	83,322	84,012
04	Mercantile Bank Ltd.	Uttara Branch	SND	1131000050483	220,396,091	326,202,740
					258,141,938	327,036,978

Gazipur 105 MW HFO Fired Power Plant :

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
01	Agrani Bank Ltd.	Uttara Branch	STA	200010582383	366,157,228	100,267,146
02	Agrani Bank Ltd.	Uttara Branch	CD	200010582077	520,206	571,626
					366,677,434	100,838,772

Mymensingh 360(*10%) MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
01	Sonali Bank Ltd.	Airport Branch	SND	0128903000018	20,100,910	1,613,636
02	Sonali Bank Ltd.	Airport Branch	SND	Euro A/C-0128907000002	-	1,315,769,671
03	Sonali Bank Ltd.	Airport Branch	SND	Euro A/C-0128903000020	11,758,272	-
04	Sonali Bank Ltd.	Airport Branch	SND	Euro A/C-1289070000003	527,197,864	-
					559,057,046	1,317,383,307

Madarganj 100 MW Solar PV Power Plant

Sl. No.	Bank	Branch	Types of Account	Account No.	Amount in Taka	
					2025	2024
01	Janata Bank Ltd.	Uttara Model Town Corp. Br.	CD	0100229713391	35,017	10,222
02	Janata Bank Ltd.	Uttara Model Town Corp. Br.	SND	0100229713501	271,839	439,450
04	Janata Bank Ltd.	Uttara Model Town Corp. Br.	CD	0100244875453	174	5,289
05	Janata Bank Ltd.	Uttara Model Town Corp. Br.	SND	0100244875119	288	-
06	Mercantile Bank Ltd.	Uttara Branch	SND	1131000061168	59,699	60,370
07	ibas++ (DDO)	Madarganj 100MW SPP	DDO	DDO-224345000	93,056,361	-
08	Custom House	Chittagong	CA	3326	192,313,160	386,221,291
					285,736,538	386,736,622
					2,106,694,759	3,643,139,619

Bank balances have been reconciled and agreed with bank statement as at 30 June 2025.



	<u>2025</u> <u>Taka</u>	<u>2024</u> <u>Taka</u>
13. SHARE CAPITAL		
Authorised Capital		
60,000,000 Ordinary shares of Tk.500 each	<u>30,000,000,000</u>	<u>30,000,000,000</u>
The authorized share capital of the company is Taka 30,000,000,000 divided into 60,000,000 ordinary shares of Taka 500 each.		

	<u>2025</u>	<u>2024</u>
Issued, Subscribed, Called Up and Paid-Up Capital		
24,771,692 Ordinary shares of Tk.500 each	<u>12,385,846,000</u>	<u>10,835,458,500</u>
The Issued,subscribed and paid up capital of the company is Taka 12,385,846,000 divided into 24,771,692 ordinary shares of Taka 500 each.		

Composition of Shareholding

Shareholders name

BREB	6,150,468,000	4,600,080,500
Dhaka PBS-1	1,980,474,500	1,980,474,500
Dhaka PBS-3	1,560,822,500	1,560,822,500
Dhaka PBS-4	239,325,500	239,325,500
Moulvibazar PBS	300,360,000	300,360,000
Comilla PBS-1	83,915,000	83,915,000
Comilla PBS-3	81,189,000	81,189,000
Narsingdi PBS-1	869,905,000	869,905,000
Hobigonj PBS	83,048,500	83,048,500
Sirajgonj PBS	42,034,000	42,034,000
Tangail PBS	35,319,500	35,319,500
Natore PBS-1	14,011,500	14,011,500
Natore PBS-2	14,011,500	14,011,500
Narayangonj PBS-1	424,885,000	424,885,000
Narayangonj PBS-2	105,308,500	105,308,500
Chittagong PBS-2	17,298,000	17,298,000
Gazipur PBS-1	235,860,500	235,860,500
Mymensingh PBS-2	147,609,500	147,609,500
	<u>12,385,846,000</u>	<u>10,835,458,500</u>

Shareholders name	2025		2024	
	No. of Shares	%	No. of Shares	%
BREB	12,300,936	49.66%	9,200,161	42.45%
Dhaka PBS-1	3,960,949	15.99%	3,960,949	18.28%
Dhaka PBS-3	3,121,645	12.60%	3,121,645	14.40%
Dhaka PBS-4	478,651	1.93%	478,651	2.21%
Moulvibazar PBS	600,720	2.43%	600,720	2.77%
Comilla PBS-1	167,830	0.68%	167,830	0.77%
Comilla PBS-3	162,378	0.66%	162,378	0.75%
Narsingdi PBS-1	1,739,810	7.02%	1,739,810	8.03%
Hobigonj PBS	166,097	0.67%	166,097	0.77%
Sirajgonj PBS	84,068	0.34%	84,068	0.39%
Tangail PBS	70,639	0.29%	70,639	0.33%
Natore PBS-1	28,023	0.11%	28,023	0.13%
Natore PBS-2	28,023	0.11%	28,023	0.13%
Narayangonj PBS-1	849,770	3.43%	849,770	3.92%
Narayangonj PBS-2	210,617	0.85%	210,617	0.97%
Chittagong PBS-2	34,596	0.14%	34,596	0.16%
Gazipur PBS-1	471,721	1.90%	471,721	2.18%
Mymensingh PBS-2	295,219	1.19%	295,219	1.36%
	<u>24,771,692</u>	<u>100.00%</u>	<u>21,670,917</u>	<u>100.00%</u>



	<u>2025</u> <u>Taka</u>	<u>2024</u> <u>Taka</u>
14. SHARE PREMIUM		
BREB	17,842,573,504	9,392,961,004
Dhaka PBS-1	2,193,847,653	2,193,847,653
Dhaka PBS-3	1,631,804,416	1,631,804,416
Dhaka PBS-4	920,673,192	920,673,192
Comilla PBS-3	163,996,000	163,996,000
Narsingdi PBS-1	1,224,903,929	1,224,903,929
Hobigonj PBS	122,997,000	122,997,000
Tangail PBS	32,703,500	32,703,500
Gazipur PBS-1	628,411,620	628,411,620
Mymensingh PBS-2	502,389,192	502,389,192
Narayangonj PBS-1	1,489,387,120	1,489,387,120
Narayangonj PBS-2	394,690,846	394,690,846
Chittagong PBS-2	24,701,544	24,701,544
	<u>27,173,079,516</u>	<u>18,723,467,016</u>
15. SHARE MONEY DEPOSIT (GoB)	<u>679,695,000</u>	<u>513,960,000</u>
16. SHARE MONEY DEPOSIT (BREB & PBS'S)	<u>679,695,000</u>	<u>513,960,000</u>
BREB	-	10,000,000,000
Dhaka PBS-1	250,000,000	-
Dhaka PBS-3	200,000,000	-
Gazipur PBS-1	200,000,000	-
Mymensingh PBS-2	500,000,000	-
Narsingdi PBS-1	300,000,000	-
Narayangonj PBS-1	500,000,000	-
Narayangonj PBS-2	300,000,000	-
	<u>2,250,000,000</u>	<u>10,000,000,000</u>
17. REVALUATION RESERVE		
17.1 Head Office		
Land & Land Development (Transfer from MPS)	56,250,000	-
Building (Transfer from MPS)	42,940,596	-
Reserve Transfer	(4,294,060)	-
	<u>94,896,536</u>	<u>-</u>
17.1 Mymensingh Power Station		
Land & Land Development	12,938,879,745	12,938,879,745
Building	83,137,561	83,137,561
Land & Land Development (Transfer to HO)	(56,250,000)	-
Building (Transfer to HO)	(42,940,596)	-
Reserve Transfer	(4,019,697)	-
	<u>12,918,807,014</u>	<u>13,022,017,306</u>
17.2 Gazipur Power Plant		
Land & Land Development	4,681,709,765	4,681,709,765
Building	6,768,750	6,768,750
Reserve Transfer	(676,875)	-
	<u>4,687,801,640</u>	<u>4,688,478,515</u>
17.3 Raozan Power Plant		
Building	2,535,700	2,535,700
Reserve Transfer	(253,570)	-
	<u>2,282,130</u>	<u>2,535,700</u>
	<u>17,703,787,320</u>	<u>17,713,031,521</u>



	2025	2024
	<u>Taka</u>	<u>Taka</u>
18. RETAINED EARNINGS		
18.1 Revaluation Reserve Transfer		
Opening balance	-	-
Profit during the year:		
Reserve Transfer (HO)	4,294,060	-
Reserve Transfer (MPS)	4,019,697	-
Reserve Transfer (GPP)	676,875	-
Reserve Transfer (RPP)	253,570	-
	<u>9,244,201</u>	<u>-</u>
18.2 Profit/(Loss) Transfer		
Opening balance	23,218,047,125	21,809,506,924
Profit during the year:		
Profit/(Loss) during the year (HO)	(88,803,482)	-
Profit/(Loss) during the year (MPS)	2,308,100,995	1,538,326,263
Profit/(Loss) during the year (GPP)	45,838,030	(5,282,893)
Profit/(Loss) during the year (RPP)	2,699,361	26,294,759
Profit/(Loss) during the year (Gazipur 105 MW)	433,097,493	422,793,971
	<u>2,700,932,397</u>	<u>1,982,132,101</u>
	25,918,979,522	23,791,639,025
Dividend Paid during the year	(975,191,265)	(573,591,900)
	<u>24,943,788,257</u>	<u>23,218,047,125</u>
	<u>24,953,032,458</u>	<u>23,218,047,125</u>
19. BORROWING FROM GOB		
Land Acq., Dev. & Resettlement Project Of Gazaria (Note-19.1)	3,553,188,688	3,712,107,407
Land Acq., Dev. & Resettlement Project Of Potuakhali (Note-19.2)	7,748,409,263	8,059,142,561
Madarganj 100 MW Solar PV Power Plant(Note-19.3)	4,102,162,093	2,113,275,806
Construction of Gas Pipe Line Project (Mymensingh) (Note-19.4)	3,166,525,000	1,671,225,000
Closing balance	<u>18,570,285,044</u>	<u>15,555,750,774</u>
19.1 Land Acquisition, Development And Resettlement Project Of Gazaria.		
Opening balance	3,712,107,407	3,787,229,312
Less: Transfer to Current Portion	(158,918,719)	(75,121,904)
Closing balance	<u>3,553,188,688</u>	<u>3,712,107,407</u>
19.2 Land Acquisition, Land Development And Resettlement Project Of Patuakhali.		
<u>Borrowing From GoB</u>		
Opening balance	8,059,142,561	7,794,188,208
Add: Interest addition during the year	-	575,687,651
	<u>8,059,142,561</u>	<u>8,369,875,859</u>
Less: Transfer to Current Portion	(310,733,298)	(310,733,298)
Closing balance	<u>7,748,409,263</u>	<u>8,059,142,561</u>
19.3 Madarganj 100 MW Solar PV Power Plant		
<u>Borrowing From GoB LA</u>		
Opening balance	342,640,000	31,200,000
Add: Withdrawal during the year	110,490,000	311,440,000
Closing balance	<u>453,130,000</u>	<u>342,640,000</u>
<u>Borrowing From GoB SLA</u>		
Opening balance	1,770,635,806	1,390,274,840
Add: Withdrawal during the year	1,878,396,287	380,360,966
Closing balance	<u>3,649,032,093</u>	<u>1,770,635,806</u>
	<u>4,102,162,093</u>	<u>2,113,275,806</u>
19.4 Mymensingh 360 MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant (Gas Pipe Line)		
<u>Borrowing From GoB</u>		
Opening balance	1,671,225,000	534,225,000
Add: Withdrawal during the year	1,495,300,000	1,137,000,000
Closing balance	<u>3,166,525,000</u>	<u>1,671,225,000</u>



	<u>2025</u> <u>Taka</u>	<u>2024</u> <u>Taka</u>
20. BORROWING FROM STATE OWNED FINANCIAL INSTITUTION		
(AGRANI BANK LIMITED)		
Gazipur 105 MW HFO Fired Power Plant		
Opening balance	2,648,642,131	2,938,769,182
<u>Addition during the year</u>		
Currency Fluctuation Loss Adjustment	109,985,987	330,722,987
	<u>2,758,628,117</u>	<u>3,269,492,169</u>
Less: Transfer to Current Portion of Borrowing From State Owned Financial Institution (Note-24.02)	(682,262,636)	(620,850,038)
Closing balance	<u>2,076,365,482</u>	<u>2,648,642,131</u>
21. BORROWING FROM FINANCIAL INSTITUTIONS OUTSIDE		
BANGLADESH (SMBC SINGAPORE BRANCH)		
Mymensingh 360(°10%) MW Dual Fuel(Gas/HSD) Combind Cycle Power Plant		
Opening balance	6,998,102,228	2,324,147,015
Add: Withdrawal during the year	5,735,254,959	-
Less: Repayment during the year	(532,542,156)	-
Less: Transfer to Current Portion	(1,371,252,428)	4,673,955,213
Closing balance	<u>10,829,562,603</u>	<u>6,998,102,228</u>



	2025 Taka	2024 Taka
22. Deferred Tax Liabilities :		
A. Property, Plant & Equipment (Note-3)	32,926,862,740	34,281,519,501
Less: Tax Exempted Power Plant Assets	(10,997,065,387)	(11,689,849,804)
A. Accounting Base WDV (Net of Land & Land Development)	21,929,797,353	22,591,669,696
B. Tax Base WDV (Estimated Based on 3rd Schedule)	22,039,391,413	20,311,875,924
Temporary Taxable / (Deductable) Difference (A-B)	(109,594,060)	2,279,793,772
Tax Rate	27.50%	25.00%
Closing Defferd Tax Liability on Temporary Taxable Differences	(30,138,366)	569,948,443
22.1 Deferred Tax (Expenses)/ Income :		
Closing Deferred Tax Liability/ (Assets)	(30,138,366)	569,948,443
Opening Deferred Tax Liability/ (Assets)	569,948,443	748,338,873
Deferred Tax (Expense) / Income during the year	600,086,809	178,390,430
Less: Transfer to Retained Earning relating to Previous Years	-	-
Deferred Tax (Expense)/ Income during the year	600,086,809	178,390,430
23. TRADE AND OTHER PAYABLES		
Head Office		
Payable against House Rent	5,473,056	-
Other Payable	777,380	-
	6,250,436	-
Mymensingh Power Station		
Payable to local supplier/consultants	1,508,754,174	1,524,547,387
Payable to overseas suppliers/consultants	795,613,904	488,913,523
Security Deposit (Enlistment)	407,755	407,755
Security Deposits (Supplier/Contractor)	16,070,095	43,668,937
Payable against Land Compensation	269,332,671	299,909,679
Other Payable	2,526,323	3,500
	2,592,704,922	2,357,450,781
Gazipur Power Plant		
Payable to local supplier/consultants	49,508,829	17,442,007
Payable to overseas suppliers/consultants	130,085	15,606,961
Security Deposits (Supplier/Contractor)	6,570,692	9,951,949
Other Payable	1,265,144	1,265,144
	57,474,751	44,266,061
Raozan Power Plant		
Payable to local supplier/consultants	80,222,190	10,476,889
Security Deposits (Supplier/Contractor)	1,088,287	1,088,287
Other Payable	219,706	2,404,411
	81,530,183	13,969,587
Gazipur 105 MW HFO Fird Power Plant		
Payable to local supplier/consultants	189,284,304	75,190,169
Payable to overseas suppliers/consultants	486,270	60,318
Security Deposits (Supplier/Contractor)	3,387,267	6,109,977
Other Payable	14,740,723	10,253,162
	207,898,564	91,613,625



	2025 Taka	2024 Taka
<u>Mymensingh 360(+ 10%) MW Duel Fuel(Gas/HSD) Combind Cycle Power Plant</u>		
Payable to overseas suppliers/consultants	4,374,931,034	4,037,384,153
	4,374,931,034	4,037,384,153
<u>Madarganj 100 MW Solar PV Power Plant</u>		
Payable to overseas suppliers/consultants	1,637,386,327	134,943,846
Security Deposits (Supplier/Contractor)	1,235,440	20,000
	1,638,621,767	134,963,846
	8,959,411,656	6,679,648,054

24. CURRENT PORTION OF BORROWING

Current Portion Of Borrowing From GoB(Note-24.1)	469,652,016	469,652,017
Current Portion Of Borrowing from State Owned Financial Institution(Note-24.2)	682,262,636	620,850,038
Current Portion Of Borrowing From Financial Institutions Outside Bangladesh (Smbc Singapore Branch)(Note-24.3)	1,371,252,428	-
	2,523,167,081	1,090,502,055

24.1 Current Portion Of Borrowing From GoB

Opening balance	469,652,017	242,715,534
Add: Transfer Loan from Gazaria	158,918,719	75,121,904
Add: Transfer Loan from Patuakhali.	310,733,298	310,733,298
	939,304,034	628,570,736
Less: Repayment during the year	(469,652,018)	(158,918,719)
Closing balance	469,652,016	469,652,017

24.2 Current Portion of Borrowing From State Owned Financial Institution

Opening balance	620,850,038	528,904,109
<u>Addition during the year</u>		
Add: Transfer Loan from Agrani Bank Limited	682,262,636	620,850,038
Add: Exchange Loss Adjustment	13,276,828	20,145,882
	1,316,389,502	1,169,900,029
Less: Repayment during the year	(634,126,866)	(549,049,991)
Closing balance	682,262,636	620,850,038

24.3 Current Portion Of Borrowing From Financial Institutions Outside

Opening balance	-	-
<u>Addition during the year</u>		
Add: Transfer Loan from SMBC Singapore Branch	1,371,252,428	-
Add: Exchange Loss Adjustment	-	-
	1,371,252,428	-
Less: Repayment during the year	-	-
Closing balance	1,371,252,428	-



	2025	2024
	<u>Taka</u>	<u>Taka</u>
25. LIABILITIES FOR EXPENSES		
25.1 Employees' Benefit Payable		
<u>Raozan Power Plant:</u>		
Opening Balance	3,292,677	4,209,678
Add: Addition during the year	463,556	1,432,769
	3,756,233	5,642,447
Less: Paid during the year	1,146,215	2,349,770
Closing Balance	2,610,018	3,292,677
<u>Gazipur Power Plant:</u>		
Opening Balance	4,477,988	7,527,940
Add: Addition during the year	2,683,458	-
	7,161,447	7,527,940
Less: Paid during the year	-	3,049,951
Closing Balance	7,161,447	4,477,988
<u>Mymensingh Power Station</u>		
Opening Balance	139,074,700	153,331,015
Add: Addition during the year	120,629,444	98,370,320
	259,704,144	251,701,335
Less: Paid during the year	78,696,256	112,626,635
Closing Balance	181,007,887	139,074,700
<u>Gazipur 105 MW HFO Fird Power Plant</u>		
Opening Balance	32,496,225	24,629,713
Add: Addition during the year	22,622,957	21,265,825
	55,119,181	45,895,538
Less: Paid during the year	17,012,660	13,399,314
Closing Balance	38,106,521	32,496,225
	228,885,873	179,341,590
25.2 ACCRUED EXPENSES		
<u>Head Office</u>		
Audit Fee	220,000	-
	220,000	-
<u>Mymensingh Power Station</u>		
Others payable (LIPPS)	350,000	350,000
	350,000	350,000
<u>Gazipur 105 MW HFO Fird Power Plant</u>		
Interest on Long Term Loan	25,104,906	25,757,842
	25,104,906	25,757,842
	25,674,906	26,107,842
	254,560,779	205,449,432



	2025	2024
	<u>Taka</u>	<u>Taka</u>
26. PROVISION FOR INCOME TAX		
<u>Raozan Power Plant:</u>		
Opening balance	4,585,384	2,508,689
Addition during the year	6,571,768	2,360,623
	11,157,153	4,869,312
Adjustment during the year	-	(283,928)
Closing balance	11,157,153	4,585,384
<u>Gazipur Power Plant:</u>		
Opening balance	7,769,407	3,638,206
Addition during the year	7,831,140	4,883,994
	15,600,547	8,522,200
Adjustment during the year	-	(752,792)
Closing balance	15,600,547	7,769,407
<u>Mymensingh Power Station</u>		
Opening balance	1,218,381,134	1,237,127,447
Addition during the year	793,378,176	607,470,572
	2,011,759,310	1,844,598,019
Adjustment during the year	-	(626,216,885)
Closing balance	2,011,759,310	1,218,381,134
<u>Gazipur 105 MW HFO Fird Power Plant</u>		
Opening balance	6,576,429	8,880,622
Addition during the year	19,361,641	2,921,437
	25,938,071	11,802,059
Adjustment during the year	-	(5,225,630)
Closing balance	25,938,071	6,576,429
	2,064,455,080	1,237,312,355



27. Sales

Mymensingh Power Station

Months	Energy Production (KWH)	2024-2025			2023-2024
		Capacity (Tk.)	Energy (Tk.)	Total (Tk.)	Total (Tk.)
July	28,248,374	274,531,096	144,062,579	418,593,675	461,880,749
August	27,577,488	380,565,348	147,711,951	528,277,299	433,986,547
September	7,257,312	377,659,132	74,171,111	451,830,243	394,826,276
October	7,822,752	280,206,616	59,394,810	339,601,426	416,817,980
November	24,315,562	280,206,616	121,135,225	401,341,841	452,594,625
December	12,852,192	281,986,338	88,869,587	370,855,925	447,557,368
January	5,988,298	166,405,400	52,993,437	219,398,837	446,178,542
February	22,591,910	281,484,154	119,005,862	400,490,016	434,728,839
March	26,891,136	281,484,154	137,781,460	419,265,614	490,289,483
April	23,418,269	166,405,400	98,754,145	265,159,545	424,186,941
May	7,406,362	283,878,741	39,021,454	322,900,195	440,680,194
June	48,993,667	284,692,705	205,032,635	489,725,340	464,281,670
Sub total	243,363,322	3,339,505,700	1,287,934,256	4,627,439,956	5,308,009,214

Gazipur Power Plant:

Months	Energy Production (KWH)	2024-2025			2023-2024
		Capacity (Tk.)	Energy (Tk.)	Total (Tk.)	Total (Tk.)
July	4,725,048	54,536,173	89,783,623	144,319,796	208,631,612
August	5,539,757	54,466,483	108,131,026	162,597,509	207,125,979
September	8,315,659	54,466,483	163,450,172	217,916,655	198,381,379
October	9,701,165	55,769,108	190,887,621	246,656,729	190,882,034
November	6,505,469	55,769,108	127,996,836	183,765,944	144,374,604
December	7,807,776	55,769,107	153,619,891	209,388,998	118,281,879
January	10,575,677	18,300,547	205,508,871	223,809,418	156,631,002
February	4,137,442	29,328,162	81,379,032	110,707,194	150,919,715
March	11,067,710	20,896,135	217,804,884	238,701,019	165,164,482
April	8,192,246	42,650,129	159,273,762	201,923,891	189,639,760
May	12,218,242	55,801,404	240,665,667	296,467,071	147,701,720
June	12,099,278	55,801,404	238,248,784	294,050,188	125,825,043
Sub total	100,885,469	553,554,243	1,976,750,169	2,530,304,412	2,003,559,209

Raozan Power Plant:

Months	Energy Production (KWH)	2024-2025			2023-2024
		Capacity (Tk.)	Energy (Tk.)	Total (Tk.)	Total (Tk.)
July	1,481,560	28,224,026	28,349,977	56,574,003	171,685,614
August	1,219,252	28,224,026	24,138,744	52,362,770	148,953,318
September	3,971,329	28,224,026	78,640,389	106,864,415	136,711,975
October	6,518,700	28,836,274	106,453,010	135,289,284	132,850,532
November	3,205,591	28,836,274	63,550,519	92,386,793	84,020,380
December	192,200	28,836,274	3,807,299	32,643,573	73,705,510
January	10,080	22,631,153	197,344	22,828,497	124,422,878
February	1,682,802	26,548,010	33,346,565	59,894,575	99,121,894
March	1,491,754	28,664,738	29,566,871	58,231,609	120,701,950
April	2,841,813	22,258,969	55,642,587	77,901,556	136,310,565
May	3,567,539	28,635,340	70,725,422	99,360,762	109,498,270
June	2,149,103	28,744,038	42,595,755	71,339,793	76,399,089
Sub total	28,331,723	328,663,148	537,014,482	865,677,630	1,414,381,975



Gazipur 105 MW HFO Fired Power Plant

Months	Energy Production (KWH)	2024-2025			2023-2024
		Capacity (Tk.)	Energy (Tk.)	Total (Tk.)	Total (Tk.)
July	19,159,699	151,173,816	491,076,406	642,250,222	831,594,729
August	23,190,144	137,267,319	449,301,848	586,569,167	705,369,784
September	27,101,798	137,267,319	530,227,827	667,495,146	647,595,573
October	31,880,813	126,254,036	626,841,515	753,095,551	579,882,991
November	19,477,171	137,280,470	383,225,928	520,506,398	495,268,180
December	10,928,554	139,068,411	215,199,806	354,268,217	421,723,744
January	26,795,846	115,485,493	524,992,099	640,477,592	467,038,362
February	25,880,928	72,473,675	509,300,774	581,774,449	417,333,735
March	24,447,043	45,904,631	481,413,796	527,318,427	433,836,190
April	19,405,430	9,226,174	380,310,815	389,536,989	497,321,599
May	25,266,960	35,789,603	497,680,890	533,470,493	487,989,538
June	30,331,450	136,578,830	593,457,165	730,035,995	507,612,103
Sub total	283,865,837	1,243,769,777	5,683,028,869	6,926,798,646	6,492,566,528
Grand total	656,446,350	5,465,492,868	9,484,727,776	14,950,220,644	15,218,516,926



28. COST OF SALES

Cost of power generation (Note-28.1)
Repair and maintenance expenses (Note-28.2)

	2024-2025 <u>Taka</u>	2023-2024 <u>Taka</u>
	12,130,188,690	12,231,737,654
	90,272,250	233,363,623
	<u>12,220,460,941</u>	<u>12,465,101,276</u>

28.1 Cost of Power Generation

	<u>MPS</u>	<u>GPP</u>	<u>RPP</u>	<u>Gazipur 105 MW</u>		
Gas and Fuel Expenses	1,224,254,629	2,020,900,987	591,068,529	5,435,204,033	9,271,428,178	9,557,517,610
Consumable spares (Foreign)	431,971,139	149,418,854	84,452,523	309,935,843	975,778,359	758,556,142
Consumable spares (Local)	29,290,931	7,340,014	26,310,811	11,903,112	74,844,867	60,656,605
Salaries, Wages Allowances	102,404,151	59,604,627	36,343,396	41,006,340	239,358,514	252,206,972
Festival Bonus	12,295,375	6,613,921	4,235,515	4,728,884	27,873,695	27,875,223
Incentive Bonus	-	-	-	-	-	11,138,405
Gratuity	20,854,333	-	-	-	20,854,333	38,821,200
Postage and Telegram	5,395	2,240	10,929	1,500	20,064	16,950
Books and Periodicals	9,356	-	-	-	9,356	8,578
Medical Expenses	5,561,651	2,403,949	1,271,525	1,778,411	11,015,536	10,413,493
Utilities (Gas, Electricity and WASA Bill)	-	59,974	-	-	59,974	69,278
Consumable Office Expenses	109,246	17,450	-	19,110	145,806	123,430
Donation Subscription	120,000	-	-	-	120,000	-
Telecommunication Expense	598,000	291,400	169,533	152,500	1,211,433	1,038,680
Fuel Expenses (Vehicles and Generator)	617,571	709,676	270,249	-	1,597,496	1,592,115
Printing and Stationery	268,935	95,550	94,233	233,031	691,749	968,447
Entertainment Expenses	560,207	425,104	301,005	245,788	1,532,104	1,835,782
Uniform and Liveries	385,589	410,475	267,153	427,036	1,490,253	1,406,661
Repairs and Maintenance Expenses	392,232	377,516	396,264	22,800	1,188,812	1,101,106
Travel Expenses	288,030	131,885	187,252	58,590	665,757	235,683
Local Conveyance	3,590	83,550	24,925	6,350	118,415	202,190
Croceries and Cutleries	1,630	-	6,380	11,360	19,370	198,185
Casual Labour	943,291	1,620,098	848,077	725,577	4,137,043	7,476,606
Training and Conference Fees	52,020	82,537	35,549	27,238	197,344	77,261



					2024-2025 <u>Taka</u>	2023-2024 <u>Taka</u>
	<u>MPS</u>	<u>GPP</u>	<u>RPP</u>	<u>Gazipur 105 MW</u>		
Security Services Expenses	11,010,612	15,400,796	5,677,471	18,305	32,107,184	31,406,210
Insurance Premium - Vehicle	9,122	10,307	24,298	-	43,727	-
Insurance Premium - LC	76,722	254,178	248,291	677,019	1,256,210	388,150
Insurance Premium - Power Plant	38,234,811	8,282,584	5,028,158	18,860,705	70,406,258	72,376,550
Licence Renewals Fees	1,737,210	399,350	414,182	7,991,605	10,542,347	5,216,869
Cleaning and Washing Expenses	10,110	-	-	47,124	57,234	6,820
Rent, Rate and Taxes	1,823,482	1,950,981	605,000	1,150	4,380,613	3,554,914
Rent-A-Car Expenses	444,000	928,000	51,000	940,134	2,363,134	2,396,256
LC Commission and Other Bank Charge	331,575	155,231	185,007	522,711	1,194,523	2,604,599
Honorarium	42,600	23,600	9,000	9,000	84,200	261,590
General Expenses	226,715	501,055	300,643	364,521	1,392,934	1,749,016
Consultancy fee	-	-	-	-	-	1,213,308
Consumable Spares - Vehicle & Other	-	58,150	61,600	226,640	346,390	-
Leave Encashment	-	-	-	-	-	8,445,694
Depreciation	676,812,267	202,224,769	110,707,371	381,468,316	1,371,212,723	1,368,465,319
Plantation Expenses	85,439	-	72,116	285,200	442,755	115,758
	2,561,831,965	2,480,778,808	869,677,985	6,217,899,933	12,130,188,690	12,231,737,654

28.2 Repair and maintenance expenses

	<u>MPS</u>	<u>GPP</u>	<u>RPP</u>	<u>Gazipur 105 MW</u>		
Environmental Study (Power Plant)	37,605	8,740	-	20,240	66,585	1,733,030
Repairs Maintenance Expenses (Power Plant)	8,248,213	5,904,219	722,823	1,421,577	16,296,831	103,739,907
Repair & Maintenance Expense-BHEL-GE (BGGTSPL)	73,908,834	-	-	-	73,908,834	127,890,686
	82,194,652	5,912,959	722,823	1,441,817	90,272,250	233,363,623



	2024-2025 <u>Taka</u>	2023-2024 <u>Taka</u>
29. ADMINISTRATIVE EXPENSES		
<u>Head Office</u>		
Salaries and allowances	119,412,909	-
Festival bonus	5,720,018	-
Advertisement expenses	727,910	-
Board meeting fees expenses	634,988	-
Books periodicals	23,434	-
Casual Labour	349,943	-
Cleaning Washing Expenses	4,220	-
Consumable office expenses	36,500	-
Consumable Spares_Vehicle & Other	382,199	-
Depreciation expenses	68,556,471	-
Donation Subscription	100,000	-
Entertainment expenses	342,274	-
Fuel Expenses	615,307	-
General expenses	124,294	-
Audit fees (Statutory & Other)	220,000	-
Honorarium	1,336,864	-
Insurance premium - Vehicle	330,859	-
Legal professional fees	8,025	-
Licences Renewals Fees	42,849	-
Local conveyance	43,327	-
Medical Expenses	1,765,535	-
Postage stamp	2,120	-
Printing stationery	109,713	-
Rent, rate and tax	1,572,913	-
Rent-A-Car Expenses	517,677	-
Repairs and maintenance	455,169	-
Security services expenses	88,375	-
Telecommunication Expense	348,515	-
Training conference fee	90,400	-
Travel expenses	27,790	-
Utility Bill	288,371	-
	204,278,969	-
<u>Mymensingh Power Station</u>		
Salaries and allowances	24,751,135	128,257,967
House rent expenses	289,926	1,301,783
Consumable office expenses	134,300	379,810
Advertisement expenses	1,327,681	1,289,049
AGM expenses	1,134,356	2,330,259
Audit fees (Statutory & Other)	220,000	206,180
Board meeting fees and expenses	1,497,276	2,566,204
Books and periodicals	57,582	140,929
Rent-A-Car Expenses	2,920,623	3,554,420
Entertainment expenses	871,311	1,791,777
Fuel Expenses (Vehicles and Generator)	1,609,914	2,380,390
Festival bonus	5,498,404	12,396,033
General expenses	302,435	2,617,276
Honorarium	2,664,800	3,351,136



	2024-2025	2023-2024
	<u>Taka</u>	<u>Taka</u>
Insurance premium - Vehicle	293,677	671,819
Legal expenses	256,447	1,511,729
Local conveyance	101,689	304,982
Postage and stamp	9,155	30,574
Croceries and cutleries	41,100	112,631
Printing and stationery	2,289,593	2,210,866
Repair's and maintenance expenses	1,170,651	2,049,313
Security services expenses	392,695	1,715,081
Telecommunication Expense	1,111,995	3,896,505
Uniform and liveries	162,541	226,744
Utilities (Gas, Electricity and WASA Bill)	3,599,098	3,912,227
Incentive bonus	-	5,321,130
Group insurance	1,958,239	1,936,170
Rent, rate and tax	951,860	2,610,197
Leave encashment	5,722,290	4,368,098
Training and conference fee	2,473,650	1,621,680
Consultancy fee	556,656	58,159
Casual Labour	1,260,779	2,439,985
Travel expenses	137,594	395,124
Medical Expenses	6,456,245	7,977,255
Consumable Spares Vehicle & Other	221,359	-
Plantation Expenses	18,570	-
Depreciation expenses	686,656	38,842,485
Donation Subscription	400,000	-
Licences Renewals Fees	405,636	2,229,141
Cleaning and Washing Expenses	30,328	104,734
	<u>73,988,246</u>	<u>247,109,841</u>
<u>Gazipur Power Plant:</u>		
Salaries and allowances	15,034,276	14,613,403
Entertainment expenses	-	100,300
Repair's and maintenance expenses	-	10,500
Depreciation expenses	506,337	943,203
Casual Labour	-	20,900
Licences Renewals Fees	-	44,415
Plantation Expenses	24,700	-
Honorarium	53,000	6,000
	<u>15,618,313</u>	<u>15,738,721</u>
<u>Raozan Power Plant:</u>		
Salaries allowances	9,149,728	9,300,128
Uniform and liveries	-	139,920
Entertainment expenses	4,900	-
Local Conveyance	61,188	-
Honorarium	-	12,000
Depreciation expenses	158,481	316,962
	<u>9,374,297</u>	<u>9,769,010</u>



	2024-2025 <u>Taka</u>	2023-2024 <u>Taka</u>
<u>Gazipur 105 MW HFO Fired Power Plant</u>		
Salaries and allowances	10,369,639	9,078,237
Repair's and maintenance expenses	-	154,115
Casual Labour	-	232,879
Entertainment Expenses	17,843	-
Rent-A-Car Expenses	86,000	-
Honorarium	-	11,000
	<u>10,473,482</u>	<u>9,476,231</u>
	<u>313,733,306</u>	<u>282,093,803</u>
30. OTHER NON-OPERATING INCOME		
<u>Head Office</u>		
Land Lease Income	94,739,610	-
Sale of Tender Documents	25,500	-
Housebuilding Loan Interest	486,898	-
Office Rent Income, Nikunja-02	8,956,068	-
	<u>104,208,076</u>	<u>-</u>
<u>Mymensingh Power Station</u>		
Dividend Income _BPEMC	3,875,086	3,875,086
	<u>3,875,086</u>	<u>3,875,086</u>
Land Lease Income	15,750,000	105,978,201
Rest House Income	34,300	82,100
Sale of Tender Documents	16,000	128,500
Sale of Scrap- Material & Others	500,662	1,549,263
Housebuilding Loan Interest	2,506,508	2,491,895
Loan Interest _BPEMC	-	9,765,240
Office Rent Income, Nikunja-02	25,978,012	-
Corporate Guarantee Fee_ BPEMC	-	4,637,283
Notice Pay	20,000	210,727
	<u>48,680,568</u>	<u>128,718,295</u>
Scrap- Material Sales return	(8,554,495)	-
	<u>40,126,073</u>	<u>128,718,295</u>
<u>Gazipur Power Plant:</u>		
Sale of Tender Documents	60,300	11,000
Rest House Income	92,550	125,100
Housebuilding Loan Interest	332,699	280,964
Sale of Scrap-Material & Others	24,473	-
	<u>510,022</u>	<u>417,064</u>
<u>Raozan Power Plant:</u>		
Sale of Tender Documents	14,500	3,000
Rest House Income	53,450	94,150
Housebuilding Loan Interest	185,184	201,895
	<u>253,134</u>	<u>299,045</u>
<u>Gazipur 105 MW HFO Fired Power Plant</u>		
Sale of Tender Documents	38,000	14,000
Housebuilding Loan Interest	-	142,329
Interest Income Against Loan	221,219	-
Notice Pay	-	93,580
	<u>259,219</u>	<u>249,909</u>
	<u>145,356,525</u>	<u>129,684,313</u>



	2024-2025 <u>Taka</u>	2023-2024 <u>Taka</u>
31. INTEREST INCOME		
Interest on FDR		
Mymensingh Power Station	848,631,582	546,770,343
	<u>848,631,582</u>	<u>546,770,343</u>
Interest from Bank Account		
Head Office		
Interest from STD-01161314444562-MBL	11,291,079	-
	<u>11,291,079</u>	<u>-</u>
Mymensingh Power Station		
Interest from STD-36001332 JBL	682	697
Interest from STD-0100007191027 JBL	43,398,931	62,230,959
Interest from STD-0100002403468 JBL	77,654	28,836
Interest from STD-0065183790007 OBL	31,442	27,201
Interest from STD-02041500000979-DBL	30	56
Interest from STD-01161314444562-MBL	12,228,524	54,363,450
Interest from STD-02-5443005 01-SCB	82	2,101
	<u>55,737,344</u>	<u>116,653,299</u>
Gazipur Power Plant:		
Interest from STD-2125313016374 PBL	363,603	40,633
Interest from SND-1131000050474-MBL	27,603,247	19,078,279
	<u>27,966,850</u>	<u>19,118,911</u>
Raozan Power Plant:		
Interest from STD-2125318001660 PBL	371,164	27,883
Interest from STD-SND-1131000050483-MBL	23,273,041	9,115,564
	<u>23,644,205</u>	<u>9,143,447</u>
Gazipur 105 MW HFO Fired Power Plant		
Interest from STD-0200010582383 (Agrani Bank Ltd.)	70,146,749	11,435,838
	<u>70,146,749</u>	<u>11,435,838</u>
	<u>1,037,417,810</u>	<u>703,121,838</u>
32. FINANCE EXPENSE		
Interest on borrowings and debts (Note-32.1)	400,582,588	409,601,446
Currency Fluctuation Loss (Note-32.2)	123,262,815	350,868,869
Bank charges (Note-32.3)	567,600	1,210,472
	<u>524,413,002</u>	<u>761,680,786</u>
32.1 Interest Expense on borrowings and debts		
Mymensingh Power Station		
Interest Expense on SCB Loan	-	9,714,188
Interest Expense on GOB Loan	231,647,634	221,196,845
	<u>231,647,634</u>	<u>230,911,033</u>
Gazipur 105 MW HFO Fired Power Plant		
Interest Expense on Agrani Bank Loan	168,934,954	178,690,413
	<u>168,934,954</u>	<u>178,690,413</u>
	<u>400,582,588</u>	<u>409,601,446</u>
32.2 Currency Fluctuation Loss		
Gazipur 105 MW HFO Fired Power Plant		
Agrani Bank Loan	123,262,815	350,868,869
	<u>123,262,815</u>	<u>350,868,869</u>
32.3 Bank charges		
Head Office	23,669	-
Mymensingh Power Station	250,654	921,751
Gazipur Power Plant	118,577	113,193
Raozan Power Plant	65,178	61,551
Gazipur 105 MW HFO Fired Power Plant	109,523	113,978
	<u>567,600</u>	<u>1,210,472</u>



	2024-2025 Taka	2023-2024 Taka
33. CASH FLOW FROM OPERATING ACTIVITIES UNDER INDIRECT METHOD		
Profit before Income Taxes	2,927,988,313	2,421,378,297
Adjustment for non-cash Items:		
Addition of Depreciation Expenses	1,441,120,668	1,408,567,969
Addition of Interest Expense	524,413,002	761,680,786
Deduction of Interest Income	(1,037,417,810)	(703,121,838)
Deduction of Dividend Income	(3,875,086)	(3,875,086)
(Increase)/Decrease of Inventories	165,413,860	353,411,688
(Increase)/Decrease of Trade and other receivables	9,336,647,332	(2,666,001,265)
(Increase)/Decrease of Advances, deposits & prepayments	(592,793,596)	(913,523,573)
Increase/(Decrease) of Trade and other payables	2,279,763,602	1,872,000,066
Increase/(Decrease) of Liabilities for Expenses	49,764,284	(12,182,591)
Interest Paid	(525,065,938)	(768,305,560)
Income Tax Paid	(740,770,963)	(670,955,700)
	10,897,199,355	(1,342,305,105)
NET CASH FROM OPERATING ACTIVITIES	13,825,187,668	1,079,073,192

34. PROPOSED DIVIDEND

The Board of Directors, in its meeting held on 22 October 2025 has recommended 9.50% cash dividend for the shareholders for the year ended 30 June 2025 which will be placed in the forthcoming annual general meeting for approval.

35. CONTINGENT LIABILITY

There is no such liability for which the company is liable as on 30 June 2025.

36. CAPITAL EXPENDITURE COMMITMENT

There was no such commitment as on 30 June 2025.

37. EVENTS AFTER REPORTING PERIOD

37.1 The Board of Directors in its meeting held on 22 October 2025 approved the financial statements for the year ended 30 June 2025 and authorized the same for issue.

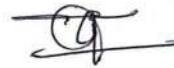
37.2 There is no other significant event that has occurred between the Balance Sheet date and the date when the financial statements were authorized for issue by the Board of Directors.



Prantush Chandra Shaha
Company Secretary



Md. Shahjahan Faquir, FCMA
Executive Director (F&A)
Addi. Charge



Dr. Najmus Sayadat
Managing Director
(Addi. Charge)



Md. Akmal Hossain
Director

Place: Dhaka

Dated: 29 October 2025



Rural Power Company Limited
Schedule of Property, Plant and Equipment (Revaluation Model)
As at 30 June 2025

Annexure- A

Head office

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Land	639,023,902	-	-	639,023,902	-	-	-	-	-	639,023,902
Building	813,941,917	-	-	813,941,917	5	55,867,030	44,194,660	-	100,061,690	713,880,227
Vehicle	16,256,967	-	-	16,256,967	20	16,256,962	-	-	16,256,962	5
Office Equipment	32,323,654	26,598,215	-	58,921,869	10-20	30,760,231	5,573,678	-	36,333,909	22,587,960
Office Furniture	7,168,850	52,095,035	-	59,263,885	10	6,426,812	5,804,299	-	12,231,111	47,032,774
Communication Equipment	919,693	-	-	919,693	10	919,671	-	-	919,671	22
Software	46,903,000	-	46,903,000	-	20	24,217,356	-	24,217,356	-	-
HO As at 30 June 2025	1,556,537,983	78,693,250	46,903,000	1,588,328,233	-	134,448,062	55,572,637	24,217,356	165,803,343	1,422,524,890
HO As at 30 June 2024	304,763,743	1,251,774,240	-	1,556,537,983	-	96,978,889	37,469,173	-	134,448,062	1,422,089,921

46,903,000.00

Mymensingh Power Station

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Disposal Depreciation in Period	Balance as at 30.06.2025	
Power Plant	16,082,603,134	-	-	16,082,603,134	5	13,911,349,884	554,733,072	-	14,466,082,956	1,616,520,178
Land	16,077,444,844	5,489,801	-	16,082,934,645	-	-	-	-	-	16,082,934,645
Gas Pipe Line	676,120,004	-	-	676,120,004	5	90,524,958	33,806,000	-	124,330,958	551,789,046
Building	203,964,229	-	-	203,964,229	5	58,684,084	10,055,292	-	68,739,376	135,224,853
Substation	89,600,000	-	-	89,600,000	5	17,932,266	4,480,000	-	22,412,266	67,187,734
Vehicle	10,894,353	-	-	10,894,353	20	10,894,347	-	-	10,894,347	6
Office Equipment	9,334,148	-	-	9,334,148	10-20	6,786,058	888,462	-	7,674,520	1,659,628
Office Furniture	16,021,035	-	-	16,021,035	10	8,124,789	1,552,489	-	9,677,278	6,343,757
Communication Equipment	498,950	-	-	498,950	10	498,948	-	-	498,948	2
Land Development	981,287,412	-	-	981,287,412	-	-	-	-	-	981,287,412
Embankment & Earth Protection	1,372,441,666	-	-	1,372,441,666	5	254,126,643	68,622,084	-	322,748,727	1,049,692,939
Power Plant Equipment	13,006,649	-	-	13,006,649	10-20	5,983,101	2,601,318	-	8,584,419	4,422,230
Power Plant Tools	91,825	-	-	91,825	10-20	53,620	18,362	-	71,982	19,843
Civil Work / Civil Construction	3,709,223	-	-	3,709,223	10-20	2,478,997	741,844	-	3,220,841	488,382
MPS As at 30 June 2025	35,537,017,470	5,489,801	-	35,542,507,271	-	14,367,437,695	677,498,923	-	15,044,936,618	20,497,570,653
MPS As at 30 June 2024	35,528,308,339	8,709,131	-	35,537,017,470	-	13,689,398,281	678,039,414	-	14,367,437,695	21,169,579,775



Gazipur Power Plant

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Disposal Depreciation in Period	Balance as at 30.06.2025	
Power Plant	3,954,879,092	-	-	3,954,879,092	5	2,592,569,221	197,743,956	-	2,790,313,177	1,164,565,915
Land	5,062,056,538	-	-	5,062,056,538	-	-	-	-	-	5,062,056,538
Building	44,107,494	-	-	44,107,494	5	20,575,703	2,117,976	-	22,693,679	21,413,815
Vehicle	10,450,660	-	-	10,450,660	20	10,450,653	-	-	10,450,653	7
Office Equipment	7,933,275	2,222,056	-	10,155,331	10-20	7,781,960	211,269	-	7,993,229	2,162,102
Office Furniture	1,787,882	-	-	1,787,882	10	1,452,418	67,240	-	1,519,658	268,224
Land Development	581,859,135	-	-	581,859,135	-	-	-	-	-	581,859,135
Power Plant Tools	2,073,858	-	-	2,073,858	10-20	725,794	414,775	-	1,140,569	933,289
Power Plant Equipment	19,471,813	-	-	19,471,813	10-20	4,041,131	2,175,890	-	6,217,021	13,254,792
GPP As at 30 June 2025	9,684,619,746	2,222,056	-	9,686,841,803	-	2,637,596,880	202,731,106	-	2,840,327,986	6,846,513,817
GPP As at 30 June 2024	9,683,789,546	830,200	-	9,684,619,746	-	2,434,762,407	202,834,473	-	2,637,596,880	7,047,022,866

Raozan Power Plant

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Disposal Depreciation in Period	Balance as at 30.06.2025	
Power Plant	2,131,081,001	-	-	2,131,081,001	5	1,296,501,161	106,554,050	-	1,403,055,211	728,025,790
Building	17,319,047	-	-	17,319,047	5	10,898,393	633,924	-	11,532,317	5,786,730
Vehicle	5,540,685	-	-	5,540,685	20	5,540,683	-	-	5,540,683	2
Office Equipment	6,814,530	40,000	-	6,854,530	10-20	6,088,232	171,923	-	6,260,155	594,375
Office Furniture	1,910,132	-	-	1,910,132	10	1,587,711	85,298	-	1,673,009	237,123
Power Plant Equipment	24,556,672	-	-	24,556,672	10-20	5,760,819	2,636,166	-	8,396,985	16,159,687
Power Plant Tools	3,042,417	-	-	3,042,417	10-20	1,453,781	608,479	-	2,062,260	980,157
Civil Work / Civil Construction	1,757,114	-	-	1,757,114	10-20	100,173	176,012	-	276,185	1,480,929
RPP As at 30 June 2025	2,192,021,598	40,000	-	2,192,061,598	-	1,327,930,953	110,865,852	-	1,438,796,805	753,264,793
RPP As at 30 June 2024	2,189,019,096	3,002,502	-	2,192,021,598	-	1,217,123,476	110,807,477	-	1,327,930,953	864,090,645



Gazipur 105 MW HFO Fird Power Plant

Annexure- A

Particulars	Acquisition Cost				Depreciation					Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025	Rate (%)	Balance as at 01.07.2024	Charged during the year	Disposal Depreciation in Period	Balance as at 30.06.2025	
Power Plant	5,581,056,831	-	-	5,581,056,831	6.67	1,861,265,553	372,256,492	-	2,233,522,045	3,347,534,786
Building	1,284,034	-	-	1,284,034	5	278,201	64,200	-	342,401	941,633
Vehicle	1,759,929	-	-	1,759,929	5	1,072,578	351,986	-	1,424,564	335,365
Office Equipment	6,101,144	-	-	6,101,144	20	4,272,231	1,216,516	-	5,488,747	612,397
Office Furniture	1,297,257	-	-	1,297,257	10-20	424,552	129,734	-	554,286	742,971
Power Plant Equipment	51,399,534	18,800	-	51,418,334	10-20	4,304,885	5,431,869	-	9,736,754	41,681,580
Power Plant Tools	10,558,087	-	-	10,558,087	10-20	3,102,523	2,017,519	-	5,120,042	5,438,045
GPP 105 MW As at 30 June 2025	5,653,456,816	18,800	-	5,653,475,616	-	1,874,720,523	381,468,316	-	2,256,188,839	3,397,286,777
GPP 105 MW As at 30 June 2024	5,605,528,896	47,927,920	-	5,653,456,816	-	1,495,303,091	379,417,432	-	1,874,720,523	3,778,736,293
Grand Total As at 30 June 2025	54,623,653,614	86,463,907	46,903,000	54,663,214,521	-	20,342,134,113	1,428,136,834	24,217,356	21,746,053,591	32,917,160,930
Grand Total As at 30 June 2024	53,311,409,621	1,312,243,993	-	54,623,653,614	-	18,933,566,144	1,408,567,969	-	20,342,134,113	34,281,519,501



Rural Power Company Limited
Schedule of Property, Plant and Equipment (Cost Model)
As at 30 June 2025

Annexure- A.1

Head office

Amount in Taka

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Land	582,773,902	-	-	582,773,902	-	-	-	-	-	582,773,902
Building	771,001,321	-	-	771,001,321	5	53,720,000	42,047,630	-	95,767,630	675,233,691
Vehicle	16,256,967	-	-	16,256,967	20	16,256,962	-	-	16,256,962	5
Office Equipment	32,323,654	26,598,215	-	58,921,869	10-20	30,760,231	5,573,678	-	36,333,909	22,587,960
Office Furniture	7,168,850	52,095,035	-	59,263,885	10	6,426,812	5,804,299	-	12,231,111	47,032,774
Communication Equipment	919,693	-	-	919,693	10	919,671	-	-	919,671	22
Software	46,903,000	-	46,903,000	-	20	24,217,356	-	24,217,356	-	-
HO As at 30 June 2025	1,457,347,387	78,693,250	46,903,000	1,489,137,637	-	132,301,032	53,425,607	24,217,356	161,509,283	1,327,628,353

Mymensingh Power Station

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Power Plant	16,082,603,134	-	-	16,082,603,134	5	13,911,349,884	554,733,072	-	14,466,082,956	1,616,520,178
Land	3,194,815,099	5,489,801	-	3,200,304,900	-	-	-	-	-	3,200,304,900
Gas Pipe Line	676,120,004	-	-	676,120,004	5	90,524,958	33,806,000	-	124,330,958	551,789,046
Building	163,767,264	-	-	163,767,264	5	56,674,236	8,045,444	-	64,719,680	99,047,584
Substation	89,600,000	-	-	89,600,000	5	17,932,266	4,480,000	-	22,412,266	67,187,734
Vehicle	10,894,353	-	-	10,894,353	20	10,894,347	-	-	10,894,347	6
Office Equipment	9,334,148	-	-	9,334,148	10-20	6,786,058	888,462	-	7,674,520	1,659,628
Office Furniture	16,021,035	-	-	16,021,035	10	8,124,789	1,552,489	-	9,677,278	6,343,757
Communication Equipment	498,950	-	-	498,950	10	498,948	-	-	498,948	2
Land Development	981,287,412	-	-	981,287,412	-	-	-	-	-	981,287,412
Embankment & Earth Protection	1,372,441,666	-	-	1,372,441,666	5	254,126,643	68,622,084	-	322,748,727	1,049,692,939
Power Plant Equipment	13,006,649	-	-	13,006,649	10-20	5,983,101	2,601,318	-	8,584,419	4,422,230
Power Plant Tools	91,825	-	-	91,825	10-20	53,620	18,362	-	71,982	19,843
Civil Work / Civil Construction	3,709,223	-	-	3,709,223	10-20	2,478,997	741,844	-	3,220,841	488,382
MPS As at 30 June 2025	22,614,190,760	5,489,801	-	22,619,680,561	-	14,365,427,847	675,489,075	-	15,040,916,922	7,578,763,640



Gazipur Power Plant

Amount in Taka

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Power Plant	3,954,879,092		-	3,954,879,092	5	2,592,569,221	197,743,956		2,790,313,177	1,164,565,915
Land	380,346,773		-	380,346,773	-	-	-		-	380,346,773
Building	37,338,744		-	37,338,744	5	20,237,266	1,779,539		22,016,804	15,321,940
Vehicle	10,450,660		-	10,450,660	20	10,450,653	-		10,450,653	7
Office Equipment	7,933,275	2,222,056	-	10,155,331	10-20	7,781,960	211,269		7,993,229	2,162,102
Office Furniture	1,787,882		-	1,787,882	10	1,452,418	67,240		1,519,658	268,224
Land Development	581,859,135		-	581,859,135	-	-	-		-	581,859,135
Power Plant Tools	2,073,858		-	2,073,858	10-20	725,794	414,775		1,140,569	933,289
Power Plant Equipment	19,471,813		-	19,471,813	10-20	4,041,131	2,175,890		6,217,021	13,254,792
GPP As at 30 June 2025	4,996,141,231	2,222,056	-	4,998,363,288	-	2,637,258,443	202,392,669	-	2,839,651,111	2,158,712,177

Raozan Power Plant

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Power Plant	2,131,081,001			2,131,081,001	5	1,296,501,161	106,554,050		1,403,055,211	728,025,790
Building	14,783,347			14,783,347	5	10,771,608	507,139		11,278,747	3,504,600
Vehicle	5,540,685			5,540,685	20	5,540,683	-		5,540,683	2
Office Equipment	6,814,530	40,000		6,854,530	10-20	6,088,232	171,923		6,260,155	594,375
Office Furniture	1,910,132			1,910,132	10	1,587,711	85,298		1,673,009	237,123
Power Plant Equipment	24,556,672			24,556,672	10-20	5,760,819	2,636,166		8,396,985	16,159,687
Power Plant Tools	3,042,417			3,042,417	10-20	1,453,781	608,479		2,062,260	980,157
Civil Work / Civil Construction	1,757,114			1,757,114	10-20	100,173	176,012		276,185	1,480,929
RPP As at 30 June 2025	2,189,485,898	40,000	-	2,189,525,898	-	1,327,804,168	110,739,067	-	1,438,543,235	750,982,663

Gazipur 105 MW HFO Fird Power Plant

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Adjustment/ Disposal	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Power Plant	5,581,056,831		-	5,581,056,831	6.67	1,861,265,553	372,256,492		2,233,522,045	3,347,534,786
Building	1,284,034		-	1,284,034	5	278,201	64,200		342,401	941,633
Vehicle	1,759,929		-	1,759,929	20	1,072,578	351,986		1,424,564	335,365
Office Equipment	6,101,144		-	6,101,144	10-20	4,272,231	1,216,516		5,488,747	612,397
Office Furniture	1,297,257		-	1,297,257	10	424,552	129,734		554,286	742,971
Power Plant Equipment	51,399,534	18,800	-	51,418,334	10-20	4,304,885	5,431,869		9,736,754	41,681,580
Power Plant Tools	10,558,087		-	10,558,087	10-20	3,102,523	2,017,519		5,120,042	5,438,045
GPP 105 MW As at 30 June 2025	5,653,456,816	18,800	-	5,653,475,616	-	1,874,720,523	381,468,316	-	2,256,188,839	3,397,286,777
Grand Total As at 30 June 2025	36,910,622,093	86,463,907	46,903,000	36,950,183,000	-	20,337,512,012	1,423,514,733	24,217,356	21,736,809,390	15,213,373,610
Grand Total As at 30 June 2024	35,598,378,100	1,312,243,993	-	36,910,622,093	-	18,933,566,144	1,403,945,868	-	20,337,512,012	16,573,110,080



Rural Power Company Limited
Schedule of Intangible assets
As at 30 June 2025

Annexure- A.2

Head office

Amount in Taka

Particulars	Acquisition Cost				Rate (%)	Depreciation				Written down value as at 30.06.2025
	Balance as at 01.07.2024	Addition during the year	Transfer during the year	Balance as at 30.06.2025		Balance as at 01.07.2024	Charged during the year	Adjustment/ Disposal	Balance as at 30.06.2025	
Software	-	-	(46,903,000)	46,903,000	20	-	12,983,834	(24,217,356)	37,201,190	9,701,810
HO As at 30 June 2025	-	-	(46,903,000)	46,903,000	-	-	12,983,834	(24,217,356)	37,201,190	9,701,810



RURAL POWER COMPANY LIMITED
GEOGRAPHICAL SEGMENT ANALYSIS
As at 30 June 2025

Annexure - B

	HO		MPS		GPP		RPP		Gazipur 105 MW		MPS 360 MW		Madarqani 100 MW		TOTAL	
	2025 Taka	2024 Taka	2025 Taka	2024 Taka	2025 Taka	2024 Taka	2025 Taka	2024 Taka	2025 Taka	2024 Taka	2025 Taka	2024 Taka	2025 Taka	2024 Taka	2025 Taka	2024 Taka
ASSETS																
NON-CURRENT ASSETS																
Property, plant and equipment	1,422,524,890	-	20,497,570,653	22,591,669,696	6,846,513,817	7,047,022,866	753,264,793	864,090,645	3,397,286,777	3,778,736,293	-	-	-	-	32,917,160,930	34,281,519,501
Intangible Assets	9,701,810	-	-	-	-	-	-	-	-	-	-	-	-	-	9,701,810	9,701,810
Capital work-in-progress	-	-	6,733,326	57,295,326	49,832,438	51,637,135	-	-	-	-	-	-	-	-	30,000,050,724	15,380,633,216
Inter-Project Fund	377,692,059	-	13,608,114,691	20,180,212,250	(3,610,852,774)	(5,528,910,323)	(1,063,009,641)	(2,778,681,450)	(2,055,834,804)	(8,105,146,738)	23,313,737,481	12,725,104,455	6,629,747,478	2,546,596,301	(0)	0
Investment in Subsidiary Company	-	-	32,607,445,456	27,807,444,906	-	-	-	-	-	-	(6,679,354,600)	(3,312,772,228)	(576,754,932)	(454,701,513)	0	0
Deferred Tax Assets	-	-	30,138,366	-	-	-	-	-	-	-	-	-	-	-	32,607,445,456	27,807,444,906
Other Non-Current Asset	25,593,332	-	13,778,810,596	7,866,648,473	4,919,082	5,395,758	8,240,001	5,933,755	3,942,449	2,575,008	8,900,823	8,976,517	3,493,124	4,546,614	13,833,899,407	7,694,076,125
CURRENT ASSETS	1,835,512,091	-	80,528,813,089	78,503,270,652	3,290,412,563	1,575,145,436	(301,504,847)	(1,908,657,050)	1,345,394,422	(4,323,835,437)	16,643,283,705	9,421,308,746	6,056,485,671	2,096,441,402	109,998,396,693	85,363,673,748
Inventories	-	-	461,642,350	562,909,082	642,905,876	704,416,491	374,797,586	360,565,856	737,291,157	754,159,402	-	-	-	-	2,216,636,969	2,382,050,830
Trade and other receivables	1,792,353	-	5,714,284,476	6,606,433,560	1,779,402,062	2,543,732,995	504,706,838	2,054,952,182	3,391,931,916	9,427,906,829	8,379,568	2,000	2,000	-	11,400,499,214	20,633,027,566
Advances, deposits & prepayments	561,388	-	10,520,569	9,676,049	9,069,154	5,163,062	68,823,015	1,263,261	286,234,211	133,050,856	2,531,525,747	1,967,992,557	78,198,997	278,993,700	2,984,933,082	2,392,139,485
Advance Income Tax	122,026,492	-	2,149,029,372	1,554,942,568	17,153,710	11,300,274	12,409,776	7,634,895	14,437,297	407,947	-	-	-	-	2,315,056,647	1,574,285,684
Fund for Investment	250,000,000	-	200,000,000	459,672,341	30,000,000	850,000,000	220,000,000	250,000,000	300,000,000	-	559,057,046	1,317,383,307	285,736,538	386,736,622	1,844,793,584	3,263,792,270
Cash and cash equivalents	56,965,226	-	51,642,830	141,881,774	49,123,748	60,239,826	38,291,938	77,186,978	66,827,434	100,988,772	25,000	24,770	55,654	27,929	262,931,830	380,350,049
TOTAL ASSETS	431,345,459	-	8,587,118,597	9,331,515,374	2,527,654,549	4,174,852,648	1,219,029,154	2,751,603,171	4,796,722,015	10,416,513,806	3,098,987,361	3,285,402,634	363,993,189	665,758,260	21,024,851,325	30,625,645,884
	2,266,857,550	-	89,115,932,686	87,834,786,028	5,818,067,113	5,749,998,084	917,524,307	842,946,121	6,142,116,437	6,092,678,369	19,742,271,065	12,706,711,380	6,420,478,860	2,762,199,653	130,423,248,018	115,989,319,632
	HO	MPS	GPP	RPP	Gazipur 105 MW	MPS 360 MW	Madarqani 100 MW	TOTAL								
	2025	2025	2025	2025	2025	2025	2025	2025								
	Taka	Taka	Taka	Taka	Taka	Taka	Taka	Taka								
SHAREHOLDER'S EQUITY																
Ordinary Share Capital	-	-	12,385,846,000	10,835,458,500	-	-	-	-	-	-	-	-	-	-	12,385,846,000	10,835,458,500
Share premium	-	-	27,173,079,516	18,723,467,016	-	-	-	-	-	-	-	-	-	-	27,173,079,516	18,723,467,016
Share Money Deposit (GoB)	-	-	-	-	-	-	-	-	-	-	-	-	679,695,000	513,960,000	679,695,000	513,960,000
Share Money Deposit (BREB & PBS)	2,250,000,000	-	-	10,000,000,000	-	-	-	-	-	-	-	-	-	-	2,250,000,000	10,000,000,000
Revaluation Reserve	94,896,536	-	12,918,807,014	13,022,017,306	4,687,801,640	4,688,478,515	2,282,130	2,535,700	-	-	-	-	-	-	17,703,787,320	17,713,031,521
Retained earnings	(84,509,423)	-	20,081,128,071	10,744,198,644	1,050,028,728	1,003,513,823	819,944,823	816,991,892	3,086,440,258	2,653,342,765	-	-	-	-	24,953,032,458	23,219,047,124
NON-CURRENT LIABILITIES	2,260,387,114	-	72,558,860,600	71,325,141,466	5,737,830,368	5,691,992,338	822,226,953	819,527,592	3,086,440,258	2,653,342,765	-	-	679,695,000	513,960,000	85,145,440,294	81,003,964,161
Borrowings from GOB	-	-	11,301,597,951	11,771,249,568	-	-	-	-	-	-	3,166,525,000	1,671,225,000	4,102,162,093	2,113,275,006	18,570,285,044	15,555,750,774
Borrowing From State Owned Financial Institution	-	-	-	-	-	-	-	-	2,076,365,482	2,648,642,131	-	-	-	-	2,076,365,482	2,648,642,131
Borrowing From Financial Institutions Outside Bangladesh	-	-	-	-	-	-	-	-	-	-	10,829,562,603	6,998,102,228	-	-	10,829,562,603	6,998,102,228
Deferred tax liability	-	-	-	569,948,443	-	-	-	-	-	-	-	-	-	-	569,948,443	-
CURRENT LIABILITIES	-	-	11,301,597,951	12,341,198,411	-	-	-	-	2,076,365,482	2,648,642,131	13,996,087,603	8,669,327,228	4,102,162,093	2,113,275,006	31,476,213,128	25,772,443,575
Trade and other payables	6,250,436	-	2,592,704,922	2,357,450,781	57,474,751	44,266,061	81,530,183	13,969,587	207,898,564	91,613,625	4,374,931,034	4,037,384,153	1,638,621,767	134,963,847	8,959,411,656	6,679,648,055
Current Portion Of Borrowing	-	-	469,652,016	469,652,017	-	-	-	-	882,262,636	620,850,038	1,371,252,428	-	-	-	2,523,167,081	1,090,502,055
Liabilities for Expenses	220,000	-	181,357,887	122,962,217	7,161,447	5,970,277	2,610,018	4,863,557	63,211,427	71,653,380	-	-	-	-	254,560,779	205,449,431
Provision for income tax	-	-	2,011,759,310	1,218,381,134	15,600,547	7,769,407	11,157,153	4,585,384	25,938,071	6,576,429	-	-	-	-	2,064,455,080	1,237,312,355
TOTAL EQUITY AND LIABILITIES	6,470,436	-	5,255,474,135	4,168,446,148	80,236,745	58,005,746	95,297,354	23,418,529	979,310,697	790,693,473	5,746,183,463	4,037,384,153	1,638,621,767	134,963,847	13,801,594,596	9,212,911,896
	2,266,857,550	-	89,115,932,686	87,834,786,025	5,818,067,113	5,749,998,084	917,524,307	842,946,121	6,142,116,437	6,092,678,369	19,742,271,065	12,706,711,381	6,420,478,860	2,762,199,653	130,423,248,018	115,989,319,632



RURAL POWER COMPANY LIMITED
GEOGRAPHICAL SEGMENT ANALYSIS
For the year ended 30 June 2025

Annexure - C

	RPP		GPP		MPS		HO		Gazipur 105 MW		TOTAL	
	2024-25 Taka	2023-24 Taka	2024-25 Taka	2023-24 Taka	2024-25 Taka	2023-24 Taka	2024-25 Taka	2023-24 Taka	2024-25 Taka	2023-24 Taka	2024-25 Taka	2023-24 Taka
REVENUE:												
Sales	865,677,630	1,414,381,975	2,530,304,412	2,003,559,209	4,627,439,956	5,308,009,214	-	-	6,926,798,646	6,492,566,528	14,950,220,644	15,218,516,926
Cost of power generation	869,677,985	2,779,333,469	2,480,778,808	4,885,990,972	2,561,831,965	2,649,293,340	-	-	6,217,899,933	11,134,179,156	12,130,188,690	21,448,796,938
	722,823	16,565,603	5,912,959	3,993,793	82,194,652	91,697,191	-	-	1,441,817	5,983,565	90,272,250	118,240,153
Gross Profit	(4,723,178)	(1,381,517,097)	43,612,645	(2,886,425,556)	1,983,413,339	2,567,018,683	-	-	707,456,896	(4,647,596,193)	2,729,759,703	(6,348,520,164)
Administrative expenses	9,374,297	9,949,512	15,618,313	16,414,834	73,888,246	175,286,951	204,278,969	-	10,473,482	8,076,151	313,733,306	209,727,448
Operating Profit	(14,097,475)	(1,391,466,609)	27,994,332	(2,902,840,390)	1,909,425,094	2,391,731,732	(204,278,969)	-	696,983,414	(4,655,672,344)	2,416,026,397	(6,558,247,612)
Other Non-Operating Income	253,134	299,045	510,022	417,064	40,126,073	128,718,295	104,208,076	-	259,219	249,909	145,356,525	129,684,313
Interest income	23,644,205	9,143,447	27,966,850	19,118,911	904,368,926	663,423,643	11,291,079	-	70,146,749	11,435,838	1,037,417,810	703,121,838
Finance expenses	65,178	164,201	118,577	161,096	231,898,288	93,239,645	23,669	-	292,307,292	772,455,512	524,413,002	866,020,454
Profit Before Contribution to WPPF and Tax	9,734,686	(1,382,188,318)	56,352,628	(2,883,465,511)	2,622,021,806	3,090,634,025	(88,803,482)	-	475,082,091	(5,416,442,110)	3,074,387,729	(6,591,461,914)
Contribution to WPPF	463,556	(65,818,491)	2,683,458	(137,307,881)	120,629,444	147,173,049	-	-	22,622,957	(257,925,815)	146,399,416	(313,879,138.74)
Profit Before Tax	9,271,130	(1,316,369,826)	53,669,170	(2,746,157,629)	2,501,392,362	2,943,460,976	(88,803,482)	-	452,459,134	(5,158,516,295)	2,927,988,313	(6,277,582,775)
Current income tax	6,571,768	2,224,760	7,831,140	2,885,414	793,378,176	607,470,572	-	-	19,361,641	3,654,992	827,142,726	616,235,739
Deferred tax Expense/ (Income)	-	-	-	-	600,086,809	178,390,430	-	-	-	-	600,086,809	178,390,430
Net Profit After Income Tax	2,699,361	(1,318,594,587)	45,838,030	(2,749,043,043)	2,308,100,995	2,514,380,833	(88,803,482)	-	433,097,493	(5,162,171,288)	2,700,932,397	(6,715,428,084)



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Annexure-D

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
1	Agrani Bank Ltd.	Uttara Model Town Branch	B-0200014577164 Liq-0200014577165, 11C-0063679	01.12.19	290,000,000	2,175,000	-	26,181,250	2,597,917	5,691,250	100,000	22,665,000	2,597,917	290,000,000
2	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200022770571/B-0200022770678/1119-0017672	01.10.24	-	-	500,000,000	12,087,500	-	2,437,500	100,000	509,650,000	-	-
3	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200022771032/B-0200022771060/1119-0017673	01.10.24	-	-	500,000,000	12,087,500	-	2,437,500	100,000	509,650,000	-	-
4	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023214400/1119-0017742	02.01.25	-	-	500,000,000	13,075,000	-	2,625,000	50,000	510,450,000	-	-
5	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023223609/1119-0017744	05.01.25	-	-	400,000,000	10,450,000	-	2,100,000	50,000	408,350,000	-	-
6	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023352471/1119-0017762	27.01.25	-	-	300,000,000	7,875,000	5,733,333	1,575,000	-	6,300,000	5,733,333	300,000,000
7	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023736922/1119-0017837	23.04.25	-	-	500,000,000	-	10,152,778	-	-	-	10,152,778	500,000,000
8	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023736955/1119-0017838	23.04.25	-	-	500,000,000	-	10,152,778	-	-	-	10,152,778	500,000,000
9	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023807848/1119-0017852	08.05.25	-	-	500,000,000	-	7,913,194	-	-	-	7,913,194	500,000,000
10	Agrani Bank Ltd.	Uttara Model Town Branch	L-0200023942279/1119-0017871	02.06.25	-	-	500,000,000	-	4,329,861	-	-	-	4,329,861	500,000,000
11	Agrani Bank Ltd.	Uttara Model Town Branch	0017892-0200024060792/0200024060813	30.06.25	-	-	800,000,000	-	238,889	-	-	-	238,889	800,000,000
Sub: Total					290,000,000	2,175,000	5,000,000,000	81,756,250	41,118,750	16,866,250	400,000	1,967,065,000	41,118,750	3,390,000,000
12	Agrani Bank Ltd.	Principal Branch	0369006/14946/B-0200022937790/L-0200022937768	07.11.24	-	-	500,000,000	26,650,000	-	5,350,000	100,000	521,300,000	-	-
13	Agrani Bank Ltd.	Principal Branch	L-0200023404774/B-0200023404678/FDR24-0369149	05.02.25	-	-	200,000,000	5,400,000	-	1,090,000	50,000	204,310,000	-	-
14	Agrani Bank Ltd.	Principal Branch	B-0200023462494/L-0200023462593/FDR24-0369171	17.02.25	-	-	300,000,000	8,125,000	-	1,635,000	50,000	306,490,000	-	-



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance		
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal	
								In Cash	Accrued						
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15	
15	Agrani Bank Ltd.	Principal Branch	B-0200023519455/L-0200023519457/FDR24-0369190/15/24	27.02.25	-	-	500,000,000	13,575,000	-	-	2,725,000	50,000	510,850,000	-	-
Sub: Total					-	-	1,500,000,000	53,750,000	-	-	10,800,000	250,000	1,542,950,000	-	-
16	Agrani Bank Ltd.	Banani Corp. Branch	B-0200023162758/L-0200023162759/11A-0911713	23.12.24	-	-	500,000,000	13,400,000	-	-	2,700,000	100,000	510,700,000	-	-
Sub: Total					-	-	500,000,000	13,400,000	-	-	2,700,000	100,000	510,700,000	-	-
17	Agrani Bank Ltd.	Green Road Corporate Branch	B-0200023223459/L-0200023223460/1119-0008647	05.01.25	-	-	300,000,000	7,825,000	-	-	1,575,000	50,000	306,250,000	-	-
18	Agrani Bank Ltd.	Green Road Corporate Branch	L-0200023389966/B-0200023389910/1119-0008658	03.02.25	-	-	200,000,000	5,200,000	-	-	1,050,000	50,000	204,150,000	-	-
Sub: Total					-	-	500,000,000	13,025,000	-	-	2,625,000	100,000	510,400,000	-	-
19	Agrani Bank Ltd.	Mouchak Branch	FDR24-0301278/0200023887162	22.05.25	-	-	200,000,000	-	2,329,167	-	-	-	-	2,329,167	200,000,000
Sub: Total					-	-	200,000,000	-	2,329,167	-	-	-	-	2,329,167	200,000,000
20	Bank Asia Ltd.	Scotia Branch	00755015165/FBE 0416427	02.01.24	-	-	150,000,000	4,066,567	-	-	833,333	100,100	153,233,233	-	-
Sub: Total					-	-	150,000,000	4,066,567	-	-	833,333	100,100	153,233,233	-	-
21	Bank Asia Ltd.	Gulshan Branch	00455018670/0525703	25.05.25	-	-	50,000,000	-	550,000	-	-	-	-	550,000	50,000,000
Sub: Total					-	-	50,000,000	-	550,000	-	-	-	-	550,000	50,000,000
22	BRAC Bank Ltd.	Dhanmondi Branch	3028060250044	04.04.24	45,000,000	1,087,500	-	17,400	-	-	225,000	20,100	45,879,900	-	-
Sub: Total					45,000,000	1,087,500	-	17,400	-	-	225,000	20,100	45,879,900	-	-
23	BRAC Bank Ltd.	Uttara Branch	3028060250046	04.04.24	45,000,000	1,087,500	-	17,500	-	-	225,000	20,000	45,880,000	-	-
24	BRAC Bank Ltd.	Uttara Branch	3028060250058	25.06.24	40,000,000	70,000	-	959,900	-	-	210,000	20,100	40,819,900	-	-
25	BRAC Bank Ltd.	Uttara Branch	3028060250064	23.12.24	-	-	100,000,000	2,525,000	-	-	525,000	100,000	102,000,000	-	-
26	BRAC Bank Ltd.	Uttara Branch	3028060250074	27.01.25	-	-	50,000,000	1,375,000	933,333	-	275,000	-	1,100,000	933,333	50,000,000
27	BRAC Bank Ltd.	Uttara Branch	3028060250076	04.02.25	-	-	100,000,000	2,750,000	1,633,333	-	550,000	-	2,200,000	1,633,333	100,000,000
28	BRAC Bank Ltd.	Uttara Branch	3028060250094	03.06.25	-	-	100,000,000	-	836,111	-	-	-	-	836,111	100,000,000
Sub: Total					85,000,000	1,167,500	350,000,000	7,627,400	3,402,778	-	1,785,000	140,100	191,999,900	3,402,778	250,000,000
29	BRAC Bank Ltd.	Uttara sector 6 Sub Branch	3028060250093	03.06.25	-	-	50,000,000	-	418,056	-	-	-	-	418,056	50,000,000
Sub: Total					-	-	50,000,000	-	418,056	-	-	-	-	418,056	50,000,000
30	BRAC Bank Ltd.	Uttara 07 Sub Branch	3028060250059	25.06.24	30,000,000	52,500	-	1,502,500	-	-	315,000	20,000	31,240,000	-	-
31	BRAC Bank Ltd.	Uttara 07 Sub Branch	3028060250067	06.01.25	-	-	50,000,000	1,292,500	-	-	262,500	20,000	51,030,000	-	-
32	BRAC Bank Ltd.	Uttara 07 Sub Branch	3028060250081	05.02.25	-	-	50,000,000	1,375,500	802,083	-	275,500	-	1,100,000	802,083	50,000,000
Sub: Total					30,000,000	52,500	100,000,000	4,170,500	802,083	-	853,000	40,000	83,370,000	802,083	50,000,000



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		New Investment	Addition		Deduction		Encashed	Closing Balance	
					Principal	Interest		In Cash	Accrued	Source Tax	Excise Duty		Accrued Interest	Principal
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
33	BRAC Bank Ltd.	Uttara Sector- 10 Sub Branch	3028060250083	05.02.25	-	-	50,000,000	1,375,000	802,083	275,000	-	1,100,000	802,083	50,000,000
Sub: Total					-	-	50,000,000	1,375,000	802,083	275,000	-	1,100,000	802,083	50,000,000
34	BRAC Bank Ltd.	Moghbazar Branch	3028060250050	02.05.24	50,000,000	839,931	-	1,733,619	-	518,750	20,200	52,054,800	-	-
Sub: Total					50,000,000	839,931	-	1,733,619	-	518,750	20,200	52,054,800	-	-
35	BRAC Bank Ltd.	Karwanbazar Branch	3028060250052	06.06.24	50,000,000	355,903	-	905,247	-	256,250	20,100	51,004,900	-	-
36	BRAC Bank Ltd.	Karwanbazar Branch	3028060250062	28.11.24	-	-	100,000,000	2,524,900	-	525,000	100,100	101,999,900	-	-
37	BRAC Bank Ltd.	Karwanbazar Branch	3028060250065	23.12.24	-	-	50,000,000	1,272,400	-	262,500	40,100	51,009,900	-	-
Sub: Total					50,000,000	355,903	150,000,000	4,702,547	-	1,043,750	160,300	204,014,700	-	-
38	BRAC Bank Ltd.	Badda Branch	3028060250057	24.06.24	30,000,000	61,250	-	706,250	-	157,500	20,000	30,610,000	-	-
Sub: Total					30,000,000	61,250	-	706,250	-	157,500	20,000	30,610,000	-	-
39	BRAC Bank Ltd.	Dokkhin Khan Branch	3028060250056	24.06.24	30,000,000	61,250	-	706,150	-	157,500	20,100	30,609,900	-	-
Sub: Total					30,000,000	61,250	-	706,150	-	157,500	20,100	30,609,900	-	-
40	BRAC Bank Ltd.	Natun Bazar Br.	3028060250038	15.02.24	30,000,000	392,917	-	355,833	-	153,750	20,000	30,595,000	-	-
Sub: Total					30,000,000	392,917	-	355,833	-	153,750	20,000	30,595,000	-	-
41	BRAC Bank Ltd.	Nandipara Sub Branch	3028060250094	04.06.25	-	-	50,000,000	-	403,125	-	-	-	403,125	50,000,000
Sub: Total					-	-	50,000,000	-	403,125	-	-	-	403,125	50,000,000
42	BRAC Bank Ltd.	North Gulshan Branch	3028060250040	12.03.24	30,000,000	179,375	-	569,375	-	153,750	20,000	30,595,000	-	-
43	BRAC Bank Ltd.	North Gulshan Branch	3028060250043	04.04.24	20,000,000	483,333	-	6,667	-	100,000	10,000	20,390,000	-	-
44	BRAC Bank Ltd.	North Gulshan Branch	3028060250053	09.06.24	100,000,000	641,667	-	1,933,333	-	525,000	50,000	102,050,000	-	-
45	BRAC Bank Ltd.	North Gulshan Branch	3028060250055	24.06.24	100,000,000	204,167	-	2,370,833	-	525,000	50,000	102,050,000	-	-
46	BRAC Bank Ltd.	North Gulshan Branch	3028060250061	07.11.24	-	-	100,000,000	5,312,500	1,604,167	1,062,500	-	4,250,000	1,604,167	100,000,000
47	BRAC Bank Ltd.	North Gulshan Branch	3028060250066	23.12.24	-	-	50,000,000	2,585,000	-	525,000	40,000	52,060,000	-	-
48	BRAC Bank Ltd.	North Gulshan Branch	3028060250086	22.05.25	-	-	50,000,000	-	568,750	-	-	-	568,750	50,000,000
Sub: Total					250,000,000	1,508,542	200,000,000	12,777,708	2,172,917	2,891,250	170,000	311,395,000	2,172,917	150,000,000
49	BRAC Bank Ltd.	Jashim Uddin Avenue Br.	3028060250042	12.03.24	30,000,000	179,375	-	569,375	-	153,750	20,000	30,595,000	-	-
50	BRAC Bank Ltd.	Jashim Uddin Avenue Br.	3028060250080	05.02.25	-	-	50,000,000	1,375,000	802,083	275,000	-	1,100,000	802,083	50,000,000
51	BRAC Bank Ltd.	Jashim Uddin Avenue Br.	3028060250079	05.02.25	-	-	50,000,000	1,375,000	802,083	275,000	-	1,100,000	802,083	50,000,000
Sub: Total					30,000,000	179,375	100,000,000	3,319,375	1,604,167	703,750	20,000	32,795,000	1,604,167	100,000,000



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		New Investment	Addition		Deduction		Encashed	Closing Balance	
					Principal	Interest		In Cash	Accrued	Source Tax	Excise Duty		Accrued Interest	Principal
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
52	BRAC Bank Ltd.	Sonargaon Janapath Branch	3028060250041	12.03.24	30,000,000	179,375	-	569,275	-	153,750	20,100	30,594,900	-	-
53	BRAC Bank Ltd.	Sonargaon Janapath Branch	3028060250068	06.01.25	-	-	100,000,000	2,574,900	-	525,000	50,100	102,049,900	-	-
Sub: Total					30,000,000	179,375	100,000,000	3,144,175	-	678,750	70,200	132,644,800	-	-
54	BRAC Bank Ltd.	Ashkona Branch	3028060250045	04.04.24	20,000,000	483,333	-	6,667	-	100,000	10,000	20,390,000	-	-
55	BRAC Bank Ltd.	Ashkona Branch	3028060250063	23.12.24	-	-	50,000,000	2,585,000	-	525,000	40,000	52,060,000	-	-
56	BRAC Bank Ltd.	Ashkona Branch	3028060250078	04.02.25	-	-	50,000,000	1,375,000	816,667	275,000	-	1,100,000	816,667	50,000,000
Sub: Total					20,000,000	483,333	100,000,000	3,966,667	816,667	900,000	50,000	73,550,000	816,667	50,000,000
57	BRAC Bank Ltd.	Banani Branch	3028060250047	04.04.24	20,000,000	483,333	-	6,567	-	100,000	10,100	20,389,900	-	-
58	BRAC Bank Ltd.	Banani Branch	3028060250054	13.06.24	40,000,000	210,000	-	819,900	-	210,000	20,100	40,819,900	-	-
59	BRAC Bank Ltd.	Banani Branch	3028060250089	03.06.25	-	-	50,000,000	-	418,056	-	-	-	418,056	50,000,000
Sub: Total					60,000,000	693,333	50,000,000	826,467	418,056	310,000	30,200	61,209,800	418,056	50,000,000
60	BRAC Bank Ltd.	Tongi Branch	3028060250048	28.04.24	30,000,000	525,000	-	992,500	-	307,500	20,000	31,210,000	-	-
Sub: Total					30,000,000	525,000	-	992,500	-	307,500	20,000	31,210,000	-	-
61	BRAC Bank Ltd.	Mohakhali Branch	3028060250049	28.04.24	30,000,000	525,000	-	992,400	-	307,500	20,100	31,209,900	-	-
Sub: Total					30,000,000	525,000	-	992,400	-	307,500	20,100	31,209,900	-	-
62	BRAC Bank Ltd.	Basundhara Branch	3028060250051	03.06.24	30,000,000	239,167	-	509,398	-	153,750	20,185	30,594,815	-	-
63	BRAC Bank Ltd.	Basundhara Branch	3028060250092	03.06.25	-	-	50,000,000	-	418,056	-	-	-	418,056	50,000,000
Sub: Total					30,000,000	239,167	50,000,000	509,398	418,056	153,750	20,185	30,594,815	418,056	50,000,000
64	BRAC Bank Ltd.	Nikunja Sub Branch	3028060250060	15.10.24	-	-	100,000,000	5,187,500	2,275,000	1,037,500	-	4,150,000	2,275,000	100,000,000
65	BRAC Bank Ltd.	Nikunja Sub Branch	3028060250072	27.01.25	-	-	50,000,000	1,375,000	933,333	275,000	-	1,100,000	933,333	50,000,000
66	BRAC Bank Ltd.	Nikunja Sub Branch	3028060250077	04.02.25	-	-	100,000,000	2,750,000	1,633,333	550,000	-	2,200,000	1,633,333	100,000,000
67	BRAC Bank Ltd.	Nikunja Sub Branch	3028060250085	22.05.25	-	-	50,000,000	-	568,750	-	-	-	568,750	50,000,000
68	BRAC Bank Ltd.	Nikunja Sub Branch	3028060250086	22.05.25	-	-	50,000,000	-	568,750	-	-	-	568,750	50,000,000
69	BRAC Bank Ltd.	Nikunja Sub Branch	3028060250091	03.06.25	-	-	50,000,000	-	418,056	-	-	-	418,056	50,000,000
Sub: Total					-	-	400,000,000	9,312,500	6,397,222	1,862,500	-	7,450,000	6,397,222	400,000,000
70	BRAC Bank Ltd.	Pragati Sarani Branch	3028060250071	07.01.25	-	-	50,000,000	1,292,500	-	262,500	20,000	51,030,000	-	-
Sub: Total					-	-	50,000,000	1,292,500	-	262,500	20,000	51,030,000	-	-



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
71	BRAC Bank Ltd.	Mirpur Branch	3028060250075	27.01.25	-	-	50,000,000	1,375,000	933,333	275,000	-	1,100,000	933,333	50,000,000
Sub: Total					-	-	50,000,000	1,375,000	933,333	275,000	-	1,100,000	933,333	50,000,000
72	BRAC Bank Ltd.	Gulshan North Avenue Branch	3028060250073	27.01.25	-	-	50,000,000	1,374,900	933,333	275,000	100	1,099,900	933,333	50,000,000
Sub: Total					-	-	50,000,000	1,374,900	933,333	275,000	100	1,099,900	933,333	50,000,000
73	BRAC Bank Ltd.	Motijheel Branch	3028060250082	04.02.25	-	-	50,000,000	1,375,000	816,667	275,000	-	1,100,000	816,667	50,000,000
74	BRAC Bank Ltd.	Motijheel Branch	3028060250087	22.05.25	-	-	50,000,000	-	568,750	-	-	-	568,750	50,000,000
Sub: Total					-	-	100,000,000	1,375,000	1,385,417	275,000	-	1,100,000	1,385,417	100,000,000
75	BRAC Bank Ltd.	Dhanmondi 27 Branch	FDR/DPS Account No:3028060250084	14.05.25	-	-	100,000,000	-	1,370,833	-	-	-	1,370,833	100,000,000
Sub: Total					-	-	100,000,000	-	1,370,833	-	-	-	1,370,833	100,000,000
76	BRAC Bank Ltd.	Bashabo Branch	3028060250090	03.06.25	-	-	50,000,000	-	418,056	-	-	-	418,056	50,000,000
Sub: Total					-	-	50,000,000	-	418,056	-	-	-	418,056	50,000,000
77	Citizens Bank PLC.	Uttara Branch	1008202000036/0002473	05.05.24	10,000,000	171,111	-	93,889	-	55,000	10,000	10,210,000	-	-
Sub: Total					10,000,000	171,111	-	93,889	-	55,000	10,000	10,210,000	-	-
78	Dhaka Bank Ltd.	Uttara	299721	17.09.19	52,031,100	1,614,771	-	3,843,436	1,709,077	1,091,641	-	4,366,566	1,709,077	52,031,100
Sub: Total					52,031,100	1,614,771	-	3,843,436	1,709,077	1,091,641	-	4,366,566	1,709,077	52,031,100
79	Eastern Bank Ltd.	Dhanmondi Branch	FD 0007924/1065830000162	27.01.25	-	-	100,000,000	2,450,000	-	500,000	50,000	101,950,000	-	-
80	Eastern Bank Ltd.	Dhanmondi Branch	FD 0008855/FD 0008854/1065760000174 /1065100000178	24.05.25	-	-	50,000,000	-	541,125.00	-	-	-	541,125	50,000,000
Sub: Total					-	-	150,000,000	2,450,000	541,125	500,000	50,000	101,950,000	541,125	50,000,000
81	Eastern Bank Ltd.	Gulshan Branch	FD 0006303/1045740000103	19.05.24	100,000,000	1,166,667	-	1,283,333	-	500,000	50,000	101,950,000	-	-
82	Eastern Bank Ltd.	Gulshan Branch	FD 0007363/1045440001357	02.10.24	-	-	200,000,000	4,900,000	-	1,000,000	100,000	203,900,000	-	-
83	Eastern Bank Ltd.	Gulshan Branch	0007737/1045440001696	07.11.24	-	-	100,000,000	4,900,000	-	1,000,000	100,000	103,900,000	-	-
Sub: Total					100,000,000	1,166,667	300,000,000	11,083,333	-	2,500,000	250,000	409,750,000	-	-
84	Eastern Bank Ltd.	Gulshan Avenue Branch	FD 0002949/1335740000091	19.05.24	45,000,000	525,000	-	580,000	-	225,000	20,000	45,880,000	-	-
85	Eastern Bank Ltd.	Gulshan Avenue Branch	FD 0003129/1335740000138	24.06.24	40,000,000	77,778	-	902,222	-	200,000	20,000	40,780,000	-	-



RURAL POWER COMPANY LIMITED
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Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
86	Eastern Bank Ltd.	Gulshan Avenue Branch	FD 0003646/1335740000229	07.11.24	-	-	200,000,000	9,899,900	-	2,000,000	100,100	207,899,900	-	-
87	Eastern Bank Ltd.	Gulshan Avenue Branch	FD 0003876/1335740000262	23.12.24	-	-	50,000,000	1,209,900	-	250,000	40,100	50,959,900	-	-
88	Eastern Bank Ltd.	Gulshan Avenue Branch	FD 0004469/1335740000342	19.05.225	-	-	100,000,000	-	1,166,667	-	-	-	1,166,667	100,000,000
Sub: Total					85,000,000	602,778	350,000,000	12,592,022	1,166,667	2,675,000	180,200	345,519,800	1,166,667	100,000,000
89	Eastern Bank Ltd.	Uttara Branch	FD 0003567/1135830000076	19.05.24	45,000,000	525,000	-	580,000	-	225,000	20,000	45,880,000	-	-
90	Eastern Bank Ltd.	Uttara Branch	FD 0004746/1135830000145	28.11.24	-	-	100,000,000	2,400,000	-	500,000	100,000	101,900,000	-	-
91	Eastern Bank Ltd.	Uttara Branch	FD 0004275/1135830000167	06.01.25	-	-	200,000,000	4,950,000	-	1,000,000	50,000	203,950,000	-	-
Sub: Total					45,000,000	525,000	300,000,000	7,930,000	-	1,725,000	170,000	351,730,000	-	-
92	Eastern Bank Ltd.	Jashim Uddin Road Branch	0002796/1125740000105	22.10.24	-	-	150,000,000	7,400,000	-	1,500,000	100,000	155,900,000	-	-
Sub: Total					-	-	150,000,000	7,400,000	-	1,500,000	100,000	155,900,000	-	-
93	Eastern Bank Ltd.	Begum Rokeya Sarani Branch	FD 0001725/1345830000178	23.12.24	-	-	50,000,000	1,180,000	-	250,000	70,000	50,930,000	-	-
Sub: Total					-	-	50,000,000	1,180,000	-	250,000	70,000	50,930,000	-	-
94	Global Islami Bank Ltd.	Uttara	1240000129593/0107492	23.06.24	45,000,000	107,500	-	3,299,208	-	685,342	20,000	2,721,366	-	45,000,000
Sub: Total					45,000,000	107,500	-	3,299,208	-	685,342	20,000	2,721,366	-	45,000,000
95	Jamuna Bank Ltd.	Sonar gaon Road, Branch	0463371/2301001462523	20.03.24	45,000,000	151,250	-	1,066,250	-	247,500	20,000	45,970,000	-	-
Sub: Total					45,000,000	151,250	-	1,066,250	-	247,500	20,000	45,970,000	-	-
96	Jamuna Bank Ltd.	Mirpur Br.	0546209/2301002034573	28.11.24	-	-	10,000,000	554,995.56	101,750	111,998	5,000	442,997.41	101,750	10,000,000
97	Jamuna Bank Ltd.	Mirpur Br.	0546210/2301002034584	28.11.24	-	-	20,000,000	1,109,825.04	203,500	223,965	10,000	885,860.03	203,500	20,000,000
98	Jamuna Bank Ltd.	Mirpur Br.	0567991/2301002586671	30.06.25	-	-	20,000,000	-	6,111	-	-	-	6,111	20,000,000
99	Jamuna Bank Ltd.	Mirpur Br.	0567990/2301002586682	30.06.25	-	-	20,000,000	-	6,111	-	-	-	6,111	20,000,000
Sub: Total					-	-	70,000,000	1,664,821	317,472	335,963	15,000	1,328,857	317,472	70,000,000



RURAL POWER COMPANY LIMITED
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As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		New Investment	Addition		Deduction		Encashed	Closing Balance	
					Principal	Interest		In Cash	Accrued	Source Tax	Excise Duty		Accrued Interest	Principal
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
100	Meghna Bank Ltd.	Dhanmondi	111128500000030	26.06.24	200,000,000	298,611	-	5,026,389	-	1,075,000	50,000	204,250,000	-	-
Sub: Total					200,000,000	298,611	-	5,026,389	-	1,075,000	50,000	204,250,000	-	-
101	Mutual Trust Bank Ltd.	Shah Mokhdum Avenue Branch	1306010751231	07.05.24	30,000,000	472,500	-	308,613	-	160,223	20,000	30,620,890	-	-
102	Mutual Trust Bank Ltd.	Shah Mokhdum Avenue Branch	1306011009078	02.10.24	-	-	100,000,000	2,650,000	-	549,725	100,000	102,100,275	-	-
Sub: Total					30,000,000	472,500	100,000,000	2,958,613	-	709,948	120,000	132,721,165	-	-
103	Midland Bank Ltd.	Dilkusha Corporate Branch	0001-17110000843/20240001000843	04.04.24	30,000,000	761,250	-	6,250	-	157,500	20,000	30,610,000	-	-
Sub: Total					30,000,000	761,250	-	6,250	-	157,500	20,000	30,610,000	-	-
104	NRB Bank Ltd	Topkhana Road Branch	0006336/1943390006002	20.05.24	300,000,000	3,672,917	-	4,339,583	-	1,612,500	50,000	306,400,000	-	-
105	NRB Bank Ltd	Topkhana Road Branch	1943390007173/0006686	23.06.24	45,000,000	107,500	-	1,081,875	-	241,875	20,000	45,947,500	-	-
Sub: Total					345,000,000	3,780,417	-	5,421,458	-	1,854,375	70,000	352,347,500	-	-
106	Peoples Leasing	Gulshan	21000000519	12.12.17	10,522,500	-	-	-	-	-	-	-	-	10,522,500
107	Peoples Leasing	Gulshan	21000001095	12.12.17	10,522,500	-	-	-	-	-	-	-	-	10,522,500
108	Peoples Leasing	Gulshan	21000001096	12.12.17	10,522,500	-	-	-	-	-	-	-	-	10,522,500
Sub: Total					31,567,500	-	-	-	-	-	-	-	-	31,567,500
109	ILFSL	Motijheel	22000000788	23.01.18	20,000,000	-	-	-	-	-	-	-	-	20,000,000
Sub: Total					20,000,000	-	-	-	-	-	-	-	-	20,000,000
110	ILFSL	Uttara	22000000034	13.02.18	20,000,000	-	-	-	-	-	-	-	-	20,000,000
Sub: Total					20,000,000	-	-	-	-	-	-	-	-	20,000,000
111	One Bank Limited.	EPZ (Savar) Branch	54140000863	03.02.20	25,550,000	417,317	-	2,495,383	476,933	582,540	-	2,330,160	476,933	25,550,000
Sub: Total					25,550,000	417,317	-	2,495,383	476,933	582,540	-	2,330,160	476,933	25,550,000
112	One Bank Limited.	Uttara	3183790004 0068111313024	14.05.09 08.02.12	20,000,000	309,167	-	1,950,833	353,333	456,000	20,000	1,804,000	353,333	20,000,000



RURAL POWER COMPANY LIMITED
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Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
113	One Bank Limited.	Uttara	68111308005	04.05.10	30,000,000	498,750	-	2,901,250	570,000	684,000	20,000	2,716,000	570,000	30,000,000
Sub: Total					50,000,000	807,917	-	4,852,083	923,333	1,140,000	40,000	4,520,000	923,333	50,000,000
114	Pubali Bank Ltd.	Principal Branch	0003213/115474	26.06.24	250,000,000	385,417	-	6,656,250	-	1,418,333	50,000	255,623,334	-	-
115	Pubali Bank Ltd.	Principal Branch	0083600/130336	27.01.25	-	-	200,000,000	5,450,000	-	1,100,000	50,000	204,350,000	-	-
Sub: Total					250,000,000	385,417	200,000,000	12,106,250	-	2,518,333	100,000	459,973,334	-	-
116	Pubali Bank Ltd.	International Airport Branch	1131431/784334	19.05.24	300,000,000	3,885,000	-	12,625,002	-	3,312,000	50,000	313,198,002	-	-
117	Pubali Bank Ltd.	International Airport Branch	A/C NO-785810/FDR No.0012470	23.12.24	-	-	150,000,000	4,025,000	-	825,000	100,000	153,200,000	-	-
118	Pubali Bank Ltd.	International Airport Branch	FDR No.0102446/A/c No-786729	27.04.25	-	-	300,000,000	271,233	5,866,667	54,247	-	216,986	5,866,667	300,000,000
119	Pubali Bank Ltd.	International Airport Branch	786957/0102468	02.06.25	-	-	100,000,000	-	886,111.11	-	-	-	886,111	100,000,000
Sub: Total					300,000,000	3,885,000	550,000,000	16,921,235	6,752,778	4,191,247	150,000	466,614,988	6,752,778	400,000,000
120	Pubali Bank Ltd.	Uttara branch	A/C-17707/FDR No-0022756	02.10.24	-	-	300,000,000	7,950,000	-	1,610,000	100,000	306,340,000	-	-
121	Pubali Bank Ltd.	Uttara branch	A/C-18404/FDR No.0022805	06.01.25	-	-	300,000,000	8,200,000	-	1,650,000	50,000	306,550,000	-	-
122	Pubali Bank Ltd.	Uttara branch	A/c No-3831-104-19558/0022899	12.05.25	-	-	100,000,000	-	1,497,222	-	-	-	1,497,222	100,000,000
123	Pubali Bank Ltd.	Uttara branch	3831-104-19773/0097317	02.06.25	-	-	200,000,000	-	1,772,222.22	-	-	-	1,772,222	200,000,000
Sub: Total					-	-	900,000,000	16,150,000	3,269,444	3,260,000	150,000	612,890,000	3,269,444	300,000,000
124	Pubali Bank Ltd.	Kuril Bishwa Road Branch	0001377/12650	22.10.24	-	-	45,000,000	1,167,500	-	241,500	40,000	45,926,000	-	-
Sub: Total					-	-	45,000,000	1,167,500	-	241,500	40,000	45,926,000	-	-
125	Pubali Bank Ltd.	Rampura Branch	FDR#67266/FDR No:0010288	04.02.25	-	-	100,000,000	2,719,444	1,741,667	543,889	-	2,175,555	1,741,667	100,000,000
Sub: Total					-	-	100,000,000	2,719,444	1,741,667	543,889	-	2,175,555	1,741,667	100,000,000
126	Pubali Bank Ltd.	Mohakhali Corporate Branch	A/c No-3677-104-037539/0079405	12.05.25	-	-	200,000,000	-	2,994,444	-	-	-	2,994,444	200,000,000
Sub: Total					-	-	200,000,000	-	2,994,444	-	-	-	2,994,444	200,000,000
127	Prime Bank Ltd.	Baridhara Branch	2219414012856/983152	28.04.25	-	-	100,000,000	-	1,881,250	-	-	-	1,881,250	100,000,000
128	Prime Bank Ltd.	Baridhara Branch	2219411012934/983152	13.05.25	-	-	100,000,000	-	1,433,333	-	-	-	1,433,333	100,000,000



RURAL POWER COMPANY LIMITED
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As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		New Investment	Addition		Deduction		Encashed	Closing Balance	
					Principal	Interest		In Cash	Accrued	Source Tax	Excise Duty		Accrued Interest	Principal
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
129	Prime Bank Ltd.	Baridhara Branch	2219415013051/983152	24.05.25	-	-	100,000,000	-	1,079,167	-	-	-	1,079,167	100,000,000
130	Prime Bank Ltd.	Baridhara Branch	2219416013092/983152	02.06.25	-	-	100,000,000	-	845,833	-	-	-	845,833	100,000,000
Sub: Total					-	-	400,000,000	-	5,239,583	-	-	-	5,239,583	400,000,000
131	Prime Bank Ltd.	Dhanmondi Branch	2146416021655/983152	24.05.25	-	-	100,000,000	-	1,079,167	-	-	-	1,079,167	100,000,000
132	Prime Bank Ltd.	Dhanmondi Branch	2146419021736/983152	02.06.25	-	-	100,000,000	-	845,833	-	-	-	845,833	100,000,000
Sub: Total					-	-	200,000,000	-	1,925,000	-	-	-	1,925,000	200,000,000
133	Mercantile Bank Ltd.	Uttara Branch, Dhaka	111641226167816	15.11.18	100,000,000	1,309,722	-	1,102,778	-	512,500	150,000	101,900,000	-	-
134	Mercantile Bank Ltd.	Uttara Branch, Dhaka	1410000949462/0478626	14.09.22	45,000,000	228,438	-	930,937	-	241,875	50,000	45,917,500	-	-
135	Mercantile Bank Ltd.	Uttara Branch, Dhaka	1410001420459/0530910	03.12.23	500,000,000	4,180,556	-	52,069,444	4,472,222	11,250,000	-	45,000,000	4,472,222	500,000,000
136	Mercantile Bank Ltd.	Uttara Branch, Dhaka	1410001595083/0535757	18.04.24	300,000,000	6,235,417	-	26,727,083	6,995,833	6,592,500	-	26,370,000	6,995,833	300,000,000
137	Mercantile Bank Ltd.	Uttara Branch, Dhaka	1410001654161/053529	05.06.24	200,000,000	1,560,000	-	3,790,000	-	1,080,000	50,000	204,270,000	-	-
138	Mercantile Bank Ltd.	Uttara Branch, Dhaka	1410001676931/0535853	25.06.24	200,000,000	365,000	-	16,385,000	-	3,370,000	100,000	213,380,000	-	-
139	Mercantile Bank Ltd.	Uttara Branch, Dhaka	1410002057341/0575331	03.06.25	-	-	100,000,000	-	894,444	-	-	-	894,444	100,000,000
Sub: Total					1,345,000,000	13,879,133	100,000,000	101,005,242	12,362,500	23,046,875	350,000	636,837,500	12,362,500	900,000,000
140	Mercantile Bank Ltd.	Nikunja Branch	1410001654321/0511091	05.06.24	100,000,000	780,000	-	10,482,500	830,556	2,252,500	-	9,010,000	830,556	100,000,000
141	Mercantile Bank Ltd.	Nikunja Branch	1410001679001/0511095	25.06.24	200,000,000	365,000	-	16,385,000	-	3,370,000	100,000	213,380,000	-	-



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
142	Mercantile Bank Ltd.	Nikunja Branch	A/C No.- 1410001884298/FDR No.0566904	23.12.24	-	-	50,000,000	2,875,000	127,778	575,000	-	2,300,000	127,778	50,000,000
143	Mercantile Bank Ltd.	Nikunja Branch	1410002045238/0566974	22.05.25	-	-	100,000,000	-	1,245,833	-	-	-	1,245,833	100,000,000
Sub: Total					300,000,000	1,145,000	150,000,000	29,742,500	2,204,167	6,197,500	100,000	224,690,000	2,204,167	250,000,000
144	Mercantile Bank Ltd.	Rampura Branch	A/C: 1410002037961/056 3018	13.05.25	-	-	50,000,000	-	766,667	-	-	-	766,667	50,000,000
Sub: Total					-	-	50,000,000	-	766,667	-	-	-	766,667	50,000,000
145	Janata Bank Ltd.	Uttara Model Town Corporate Branch	0957653/0100236016662 /0100236016999	14.09.22	500,000,000	2,243,056	-	9,581,944	-	2,375,000	50,000	509,450,000	-	-
146	Janata Bank Ltd.	Uttara Model Town Corporate Branch	0100236195630/0957656 /0100236198817	20.09.22	400,000,000	1,161,111	-	29,088,889	-	6,070,000	100,000	424,180,000	-	-
147	Janata Bank Ltd.	Uttara Model Town Corporate Branch	0100240960961/0100240 963536/0957756	08.08.24	400,000,000	5,388,333	-	13,711,667	-	3,830,000	50,000	415,270,000	-	-
148	Janata Bank Ltd.	Uttara Model Town Corporate Branch	0100258057729/1107747 /0100258060371	20.06.24	500,000,000	1,474,306	-	10,538,194	-	2,412,500	50,000	509,600,000	-	-
149	Janata Bank Ltd.	Uttara Model Town Corporate Branch	L-0100261677843/B- 0100261677819/1107841	01.10.24	-	-	500,000,000	12,650,000	-	2,550,000	100,000	510,100,000	-	-
150	Janata Bank Ltd.	Uttara Model Town Corporate Branch	L-0100261677266/B- 0100261677126/1107840	01.10.24	-	-	500,000,000	12,650,000	-	2,550,000	100,000	510,100,000	-	-
151	Janata Bank Ltd.	Uttara Model Town Corporate Branch	B-0100265091037/L- 0100265091207/1107922	02.01.25	-	-	500,000,000	13,450,000	-	2,700,000	50,000	510,750,000	-	-
152	Janata Bank Ltd.	Uttara Model Town Corporate Branch	B-0100270692782/L- 0100270693282/1231358	23.04.25	-	-	100,000,000	-	2,077,778	-	-	-	2,077,778	100,000,000
153	Janata Bank Ltd.	Uttara Model Town Corporate Branch	L-0100271549941/B- 0100271548847/1231387	12.05.25	-	-	100,000,000	-	1,429,167	-	-	-	1,429,167	100,000,000
Sub: Total					1,800,000,000	10,266,806	1,700,000,000	101,670,694	3,506,944	22,487,500	500,000	3,389,450,000	3,506,944	200,000,000



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
154	Janata Bank Ltd.	REB Corporate Branch	L-0100271553361/B-0100271520357/1094464	12.05.25	-	-	50,000,000	-	714,583	-	-	-	714,583	50,000,000
Sub: Total					-	-	50,000,000	-	714,583	-	-	-	714,583	50,000,000
155	Premier Bank	Ashkona Branch	0148 2710000023/0439967	20.03.24	100,000,000	328,472	-	2,309,028	-	537,500	50,000	102,100,000	-	-
156	Premier Bank	Ashkona Branch	0439986/0148 2710000024	28.04.24	200,000,000	3,675,000	-	1,550,000	-	1,075,000	50,000	204,150,000	-	-
157	Premier Bank	Ashkona Branch	0439988/148- 2710000025	20.05.24	100,000,000	1,224,306	-	1,413,194	-	537,500	50,000	102,100,000	-	-
Sub: Total					400,000,000	5,227,778	-	5,272,222	-	2,150,000	150,000	408,350,000	-	-
158	Premier Bank	Uttara Branch	0112- 27100032069/0452559	15.02.24	30,000,000	421,667	-	383,333	-	165,000	20,000	30,640,000	-	-
Sub: Total					30,000,000	421,667	-	383,333	-	165,000	20,000	30,640,000	-	-
159	Rupali Bank Ltd.	Nikunja Corporate Branch	A/c- 5553035005445/0554135	28.04.25	-	-	200,000,000	-	3,850,000	-	-	-	3,850,000	200,000,000
160	Rupali Bank Ltd.	Nikunja Corporate Branch	5553035005453/0554146 /54/53	03.06.25	-	-	150,000,000	-	1,283,333.33	-	-	-	1,283,333	150,000,000
Sub: Total					-	-	350,000,000	-	5,133,333	-	-	-	5,133,333	350,000,000
161	SBAC Bank Ltd.	Banani Branch	0026242022057/0015246 6	05.05.24	30,000,000	513,333	-	291,667	-	165,000	20,000	30,640,000	-	-
162	SBAC Bank Ltd.	Banani Branch	0026242022262/0015219 8	02.06.24	30,000,000	265,833	-	539,167	-	165,000	20,000	30,640,000	-	-
Sub: Total					60,000,000	779,166	-	830,834	-	330,000	40,000	61,280,000	-	-
163	Social Islami Bank Ltd.	Banani Branch	10815893/027531005178 2	15.11.23	10,000,000	140,556	-	121,444	-	55,000	13,000	10,207,000	-	-
Sub: Total					10,000,000	140,556	-	121,444	-	55,000	13,000	10,207,000	-	-
164	Sonali Bank Ltd	Hazrat Shahjalal International Airport Branch	0128905000223/1217564	22.05.25	-	-	1,000,000,000	-	9,479,167	-	-	-	9,479,167	1,000,000,000
Sub: Total					-	-	1,000,000,000	-	9,479,167	-	-	-	9,479,167	1,000,000,000
165	The City Bank Ltd	Gulshan Branch	4482428338002/096381	20.06.24	100,000,000	320,833	-	2,370,734	-	548,333	50,100	102,143,233	-	-
166	The City Bank Ltd	Gulshan Branch	4482428338003	22.10.24	-	-	150,000,000	3,816,667	-	783,333	100,000	153,033,333	-	-
167	The City Bank Ltd	Gulshan Branch	4482428338004/144581	07.11.24	-	-	100,000,000	5,172,122	1,468,750	1,044,444	50,100	4,127,678	1,468,750	100,000,000
168	The City Bank Ltd	Gulshan Branch	4482428338005/144622	12.01.25	-	-	500,000,000	13,708,233	11,718,750	2,741,666	100	10,966,567	11,718,750	500,000,000
169	The City Bank Ltd	Gulshan Branch	4462428338001/182551	29.01.25	-	-	100,000,000	2,611,011	1,812,500	522,222	100	2,088,789	1,812,500	100,000,000
170	The City Bank Ltd	Gulshan Branch	4482428338006/183004	17.02.25	-	-	200,000,000	5,483,333	2,437,500	1,096,667	-	4,386,667	2,437,500	200,000,000



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
171	The City Bank Ltd	Gulshan Branch	4482428338007/182909	27.02.25	-	-	200,000,000	5,483,333	1,875,000	1,096,667	-	4,386,667	1,875,000	200,000,000
172	The City Bank Ltd	Gulshan Branch	4442428338001/198149	16.04.25	-	-	50,000,000	-	1,171,875	-	-	-	1,171,875	50,000,000
173	The City Bank Ltd	Gulshan Branch	4482428338009/203368	24.04.25	-	-	500,000,000	-	10,468,750	-	-	-	10,468,750	500,000,000
174	The City Bank Ltd	Gulshan Branch	4482428338010/203348	12.05.25	-	-	300,000,000	-	4,593,750	-	-	-	4,593,750	300,000,000
175	The City Bank Ltd	Gulshan Branch	4482428338012/214012	02.06.25	-	-	300,000,000	-	2,718,750	-	-	-	2,718,750	300,000,000
176	The City Bank Ltd	Gulshan Branch	4482428338013/219802	30.06.25	-	-	700,000,000	-	218,750	-	-	-	218,750	700,000,000
Sub: Total					100,000,000	320,833	3,100,000,000	38,645,434	38,484,375	7,833,333	200,400	281,132,935	38,484,375	2,949,999,999
177	The City Bank Ltd	Motijheel Branch	4431817673005/185651	30.06.25	-	-	50,000,000	-	15,625	-	-	-	15,625	50,000,000
Sub: Total					-	-	50,000,000	-	15,625	-	-	-	15,625	50,000,000
178	United Commercial Bank Ltd.	Uttara Branch	831403000000418	01.12.22	100,000,000	895,833	-	10,179,167	958,333	2,225,000	50,000	8,850,000	958,333	100,000,000
179	United Commercial Bank Ltd.	Uttara Branch	0831403000000407	15.12.22	200,000,000	955,556	-	21,244,444	1,022,222	4,450,000	50,000	17,750,000	1,022,222	200,000,000
180	United Commercial Bank Ltd.	Uttara Branch	0831403000000484	01.03.23	100,000,000	3,333,333	-	1,616,667	-	1,000,000	50,000	103,950,000	-	-
181	United Commercial Bank Ltd.	Uttara Branch	0831453000000119	15.11.23	150,000,000	2,100,000	-	1,787,500	-	787,500	50,000	153,100,000	-	-
182	United Commercial Bank Ltd.	Uttara Branch	0831453000000130	17.12.23	250,000,000	1,119,792	-	5,548,958	-	1,343,750	50,000	255,325,000	-	-
183	United Commercial Bank Ltd.	Uttara Branch	0831453000000478	15.12.24	-	-	50,000,000	2,825,000	255,556	575,000	50,000	2,250,000	255,556	50,000,000
Sub: Total					800,000,000	8,404,514	50,000,000	43,201,736	2,236,111	10,381,250	300,000	541,225,000	2,236,111	350,000,000
184	United Commercial Bank Ltd.	Mohakhali Branch	0781402000001231/1130683	25.06.24	100,000,000	179,167	-	2,458,333	-	537,500	50,000	102,100,000	-	-
Sub: Total					100,000,000	179,167	-	2,458,333	-	537,500	50,000	102,100,000	-	-
185	Union Bank Ltd.	Jamuna Future Park Branch	0582030005061/0222260	15.11.23	20,000,000	288,778	-	256,222	-	113,000	20,000	432,000	-	20,000,000



RURAL POWER COMPANY LIMITED
Schedule of Fixed Deposit Receipts
As at 30 June 2025

Amount in Taka

S/L No	Name of the Bank	Branch	FDR No	Date of Investment	Opening Balance		Addition			Deduction		Encashed	Closing Balance	
					Principal	Interest	New Investment	Interest		Source Tax	Excise Duty		Accrued Interest	Principal
								In Cash	Accrued					
0	1	2	3	5	8	9	10	11	12	13	14	15=(8+9+10+11-13)	16=12	17=(8+9+10+11-13)-15
186	Union Bank Ltd.	Jamuna Future Park Branch	0582030005634/0394205	04.04.24	30,000,000	797,500	-	2,330,660	-	629,632	20,000	2,498,528	-	30,000,000
Sub: Total					50,000,000	1,086,278	-	2,586,882	-	742,632	40,000	2,930,528	-	50,000,000
187	Uttara Bank Ltd.	Panthapath Branch	0850379/25900000001	22.05.25	-	-	250,000,000	-	2,979,167	-	-	-	2,979,167	250,000,000
Sub: Total					-	-	250,000,000	-	2,979,167	-	-	-	2,979,167	250,000,000
Total Balance as at 30 June 2025					7,799,148,601	67,515,280	20,965,000,000	676,997,322	171,634,259	149,962,699	5,200,285	15,604,549,902	171,634,259	13,754,148,600
Total Balance as at 30 June 2024					4,654,148,601	34,550,602	9,585,000,000	479,255,063	67,515,275	102,831,454	3,660,040	6,850,974,211	67,515,275	7,799,148,600



RURAL POWER COMPANY LIMITED
Last Two Years Financial Highlights

In Crore (Taka)

Sl. No.	Particulars	2025	2024
1	Paid up Capital	1,238.58	1,083.55
2	Fixed Assets (at cost less accumulated depreciation)	3,291.72	3,428.15
3	Current assets	2,102.49	3,062.56
4	Current liabilities	1,380.16	921.29
5	Long Term Borrowings	3,147.62	2,520.25
6	Trade and Other Receivables	1,140.05	2,063.30
7	Trade and Other Payables	895.94	667.96
8	Retained Earnings	2,495.30	2,321.80
9	Capital Work-in-Progress	3,000.01	1,538.06
10	Sales	1,495.02	1,521.85
11	Cost of Power Generation	1,222.05	1,246.51
12	Non-Operating Income	118.28	83.28
13	Finance Expense	52.44	76.17
14	Operating Profit	241.60	247.13
15	Net Profit After Tax	270.09	198.21



RURAL POWER COMPANY LIMITED
FINANCIAL REVIEW AND ANALYSIS
For the year ended 30 June 2025

	2025 Taka	2024 Taka	Standard	APA Target
1.0 Current Ratio:	1.52:1	3.32:1	2:1	2:1
<u>Current Assets</u>	21,024,851,325	30,625,645,884		
Current Liabilities	13,801,594,596	9,212,911,895		
Current ratio gives a general picture of the adequacy of working capital and of the company's ability to meet its day to day obligations. The current ratio shows downward trend compared to last year. For every taka of current liabilities, the company has Tk.1.52 of current assets on 30 June 2025.				
2.0 Liquid Ratio:	1.37:1	3.07:1	1:1	1.9:1
<u>Current Assets - Inventories</u>	18,808,214,355	28,243,595,054		
Current Liabilities	13,801,594,596	9,212,911,895		
The ratio is used to check whether a company has enough cash or cash equivalents to meet its current obligations. The liquid ratio has decreased as compared to previous year, the company is able to repay its current liabilities as and when it becomes payable.				
3.0 Debt-Equity Ratio:	0.37:1	0.31:1	1.5:1	
<u>Long term Debt</u>	31,476,213,128	25,202,495,132		
Equity	85,145,440,294	81,003,964,162		
4.0 Total Debt-Total Assets Ratio:	0.35:1	0.30:1		
<u>Total Debt</u>	45,277,807,724	34,985,355,470		
Total Assets	130,423,248,018	115,989,319,632		
5.0 Debt Service Coverage Ratio:	13.21:1	3.96:1	3:1	3:01
<u>Net Profit + Interest + Depreciation</u>	4,505,434,463	3,800,301,515		
Loan principal + Interest	1,034,709,454	958,651,437		
6.0 Time Interest Earned Ratio:	8.31	6.91		
<u>Earning Before Interest & Tax (EBIT)</u>	3,328,570,901	2,830,979,742		
Interest Expenses	400,582,588	409,601,446		
7.0 EBITDA Per Share Ratio:	191.04	195.63		
<u>EBIT + Depreciation+Amortization</u>	4,732,490,379	4,239,547,711		
Total Number of Shares	24,771,692	21,670,917		
8.0 Gross Margin Ratio:	18.26%	18.09%		
<u>Gross profit</u> %	2,729,759,703	2,753,415,650		
Sales	14,950,220,644	15,218,516,926	x 100	
9.0 Net Margin Ratio:	18.07%	13.02%		
<u>Net Profit After Tax</u> %	2,700,932,397	1,982,132,101		
Sales	14,950,220,644	15,218,516,926	x 100	
10.0 Return on Assets Ratio (ROA):	2.07%	1.71%		
<u>Net Income</u>	2,700,932,397	1,982,132,101		
Total Assets	130,423,248,018	115,989,319,632	x 100	



RURAL POWER COMPANY LIMITED
FINANCIAL REVIEW AND ANALYSIS
For the year ended 30 June 2025

	<u>2025</u> <u>Taka</u>	<u>2024</u> <u>Taka</u>	Standard	APA Target
11.0 Return on Equity Ratio (ROE):	3.17%	2.45%		
$\frac{\text{Net Income}}{\text{Total Shareholder's Equity}} \times 100$	$\frac{2,700,932,397}{85,145,440,294}$	$\frac{1,982,132,101}{81,003,964,162}$		
12.0 Return on Capital Employed (ROCE):	2.85%	2.65%		
$\frac{\text{Profit Before Interest \& Tax (PBIT)}}{\text{Total Equity + Long Term Debt}} \times 100$	$\frac{3,328,570,901}{116,621,653,422}$	$\frac{2,830,979,742}{106,776,407,737}$		
13.0 Net Assets Value Per Share (NAVPS):	TK. 3,437.21	TK. 3,737.91		
$\frac{\text{Net Assets Value}}{\text{Total Number of Shares}}$	$\frac{85,145,440,294}{24,771,692}$	$\frac{81,003,964,162}{21,670,917}$		
14.0 Earnings Per Share (EPS):	TK. 109.03	TK. 91.47		
$\frac{\text{Net Profit After Tax}}{\text{Total Number of Shares}}$	$\frac{2,700,932,397}{24,771,692}$	$\frac{1,982,132,101}{21,670,917}$		

The ratio shows the profit earning capacity on each share of the company. The company earned profit of Tk. 109.03 on each share of Tk. 500.



RURAL POWER COMPANY LIMITED
Comparative Ratio Highlights
As at 30 June 2025

SL.	Ratios	2025	2024	Standard
1	Current Ratio	1.52:1	3.32:1	2:1
2	Liquidity Ratio	1.37:1	3.07:1	1:1
3	Debt Equity Ratio (Percentage)	0.37:1	0.31:1	1.5:1
4	Total Debt-Total Assets Ratio	0.35:1	0.30:1	
5	Debt Service Coverage Ratio	13.21:1	3.96:1	3:1
6	Time Interest Earned Ratio	8.31	6.91	
7	EBITDA Per Share Ratio	191.04	195.63	
8	Gross Margin Ratio	18.26%	18.09%	
9	Net Margin Ratio	18.07%	13.02%	
10	Return on Assets Ratio (ROA)	2.07%	1.71%	
11	Return on Equity Ratio (ROE)	3.17%	2.45%	
12	Return on Capital Employed (ROCE)	2.85%	2.65%	
13	Net Assets Value Per Share (NAVPS)	TK. 3,437.21	TK. 3,737.91	
14	Earnings Per Share (EPS)	TK. 109.03	TK. 91.47	

