

শেখ শামিনার  
উদ্যোগ  
ঘরে ঘরে বিদ্যুৎ



# ANNUAL REPORT 2021



**Electricity Generation Company of Bangladesh Limited**  
(An Enterprise of Bangladesh Power Development Board)

# **DRAFT ANNUAL REPORT 2021**

**Electricity Generation Company of Bangladesh Ltd.**  
**(An Enterprise of Bangladesh Power Development Board)**  
**ISO 9001:2008 Certified Company**

**Vision of EGCB Ltd:**

“Generation of Quality Electricity for the Betterment of the Nation”

**Mission of EGCB Ltd:**

“To produce quality electricity through proper operation and maintenance of existing power plants by efficient management and constructing new power plants of advanced technology in line with the national power generation plan”.

### **Company Information**

Name of the Company	Electricity Generation Company of Bangladesh Limited
Registrar & Corporate Office	Unique Heights (level-15 & 16), 117 Kazi Nazrul Islam Avenue, Eskaton Garden, Dhaka-1217.
Status of the Company	Public Limited Company (ISO Certified Company)
Date of incorporation and Rename	Incorporated on 23-11-1996 as Meghnaghat Power Company Ltd. (Pvt. Ltd) Meghnaghat Power Company Limited was renamed as Electricity Generation Company of Bangladesh Limited on 16-02-2004
Company Registration date and number	Registered on 23-11-1996 Registration No. C-31833(954)/96
Conversion from Private Ltd.	Electricity Generation Company of Bangladesh Limited was converted from Private Ltd Company to Public Ltd Company on 15-01-2009
Authorized Capital	5000,00,00,000 (Five Thousand Crore) Taka
Paid up Capital	37,89,72,000.00
Number of Shares issued	3,78,972 Shares @ Taka 1,000.00 each
Equity From GOB	TK. 832,75,41,875.00
Administrative Ministry	Power Division Ministry of Power, Energy & Mineral Resources.
Plants in operation	1) Siddhirganj 2×120 MW Peaking Power Plant. Financed by ADB & GOB. COD : 05-02-2012. 2) Haripur 412MW Combined Cycle Power Plant. Financed by JICA, GOB & EGCB Ltd.

	COD : 06-04-2014. 3) Siddhirganj 335 MW Combined Cycle Power Plant. Financed by WB, GOB & EGCB Ltd. COD : 01-05-2018 ( Simple Cycle) 10-09-2019 ( Combined Cycle)
Running Project:	Sonagazi 50 MW Solar Power Plant Construction Project, Feni Financed by JICA, GOB And EGCB Ltd.
Development Partners	Asian Development Bank (ADB) The World Bank (WB) Japan International Co-operation Agency (JICA)
Auditor	A. Qasem & Co. Chartered Accountants Gulshan Pink City Suites # 01-03, Level: 7, Plot# 15, Road#103 Gulshan Avenue, Dhaka-1212, Bangladesh.
Tax Advisor	Anowar & Associates Shah Ali Tower (10 <sup>th</sup> Floor) 33, Kawran Bazar C/A, Dhaka-1215
Bankers	1) Sonali Bank Ltd. 2) Rupali Bank Ltd. 3) Agrani Bank Ltd. 4) Janata Bank Ltd. 5) Standard Chartered Bank. 6) Bank Asia Ltd. 7) Premier Bank Ltd. 8) United Commercial Bank Ltd. (UCBL) 9) Export Import Bank of Bangladesh Limited (EXIM)
Trade License No	182082, (Dhaka North City Corporation) FY 2020-21
ETIN	722310566476
VAT Regi. No	19111021557
BERC License No	BERC/POWER/EGCB/PSPGC-002/L/015/2680 Dated- 04 April 2021
Generation Capacity	954 MW
ISO Certificate	ISO 9001:2015, ISO-14001:2015, ISO 45001:2018

## **Board of Directors**

<b>Sl.</b>	<b>Name</b>	<b>Address</b>	<b>Position</b>
1	Md. Nurul Alam	Additional Secretary Power Division Ministry of Power, Energy & Mineral Resources	Chairman
2	Neelufar Ahmed	Special Assistant to Prime Minister, Prime Minister's Office	Director
3	Mohammad Hossain	DG, Power cell Power Division, MPEMR.	Director
4	Professor Dr. Mahmuda Akter	Executive President Bangladesh Institute of Capital Market.	Director
5	Md. Ashraful Islam	Member (Generation), BPDB.	Director
6	Md. Ekhlalur Rahman	Additional Secretary Finance Division, MoF.	Director
7	Eradul Haque	Deputy Secretary Power Division, MPEMR.	Director
8	Md. Shamsul Alam	Member (Distribution), BPDB.	Director
9	Ireen Pervin	Deputy Secretary Power Division, MPEMR.	Director
10	Maksud Alam Dablu	Independent Director	Director
11	Mohammad Shahinur Rahman Tutul	Independent Director	Director
12	Arun Kumar Saha	Managing Director, EGCB Ltd.	Managing Director

## **Board Committees**

- A) **Administrative Affairs committee**
- |      |                  |          |
|------|------------------|----------|
| i.   | Md. Nurul Alam   | Convener |
| ii.  | Neelufar Ahmed   | Member   |
| iii. | Md. Shamsul Alam | Member   |
| iv.  | Arun Kumar Saha  | Member   |
- B) **Procurement and Technical committee**
- |      |                  |          |
|------|------------------|----------|
| i.   | Mohammad Hossain | Convener |
| ii.  | Md. Shamsul Alam | Member   |
| iii. | Eradul Haque     | Member   |
| iv.  | Arun Kumar Saha  | Member   |
- C) **Budget and Audit committee**
- |      |                                |          |
|------|--------------------------------|----------|
| i.   | Dr. Mahmuda Akter              | Convener |
| ii.  | Mohammad Hossain               | Member   |
| iii. | Md. Ashraful Islam             | Member   |
| iv.  | Mohammad Shahinur Rahman Tutul | Member   |
- D) **Legal and Governance committee**
- |      |                     |          |
|------|---------------------|----------|
| i.   | Md. Ekhlalur Rahman | Convener |
| ii.  | Md. Ashraful Islam  | Member   |
| iii. | Ireen Pervin        | Member   |
| iv.  | Maksud Alam Dablu   | Member   |

## **Chairmans and Managing Directors (from 16-02-2004):**

### **Chairmans**

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

### **Managing Directors**

<b>Sl.</b>	<b>Name</b>	<b>From</b>	<b>To</b>
1	Md. Delwar Hossain	9-Oct-05	24-Dec-08
2	A M M Murtaza Ali	28-Dec-08	11-Aug-10
3	Santi Ram Roy (Additional Charge)	12-Aug-10	12-Jun-11
4	Md. Mostafa Kamal	12-Jun-11	12-Jan-16
5	A. T. M. Zahirul Islam Majumder	01-Feb-16	22-Jul-17
6	A M Monsurul Alam (Additional Charge)	01-Jun-17	23-Jul-17
7	Ali Kausar Muhammad Firoz	23-Jul-17	22-Jan-19
8	Md. Matiul Islam	22-Jan-19	24-Feb-19
9	Arun Kumar Saha	24-Feb-19	To till Date



## **Management**

<b>Arun Kumar Saha Managing Director</b>	<b>A.K.M Monjur Kadir Executive Director (Operation &amp; Maintenance) and Executive Director (Administration &amp; Finance) (Additional charge)</b>	<b>Md. Nazmul Alam Executive Director (Planning &amp; Development)</b>
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## **Company Secretary**

<b>Kazi Nazrul Islam Company Secretary</b>
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## Power Plants of EGCB Ltd.

### 1) Siddhirganj 2X120 MW Peaking Power Plant:

#### a) General Information

Sl.	Item	Description
1	Name of the Power Plant	Siddhirganj 2X120 MW Peaking Power Plant
2	Address/Location of the Power Plant	Siddhirganj, Narayanganj
3	Plant Cost	Total : 12,456.33 Million Taka
4	Financed by	Asian Development Bank (ADB) and GOB
5	Loan Amount	USD 110 Million Loan No. 2039-BAN, Date: 25 February 2004
6	Repayment schedule	25 years including 5 years grace period. Interest rate is 5.0% on Foreign and Local currency
7	EPC Contractor	Bharat Heavy Electricals Limited (BHEL), India
8	EPC Contract	Signing date: 31 January 2007 Effective date: 16 June 2007
9	EPC Contract Price	USD 108.48 Million + BDT 353.16 Million
10	Land (area)	4.17 acres
11	Commercial Operation Date (COD)	05 February 2012
12	Power Purchase Agreement (PPA)	PPA was signed between EGCB Ltd. & BPDB (a) Signing date: 29 August 2011 (b) 1 <sup>st</sup> Revision on: 25 February 2015 (c) 2 <sup>nd</sup> Revision on: 31 July 2017 (d) 3 <sup>rd</sup> Revision on: 21 October 2019 PPA Term: 22 years after COD
13	Land Lease Agreement (LLA)	LLA for 4.17 acres of land was signed between EGCB Ltd. & BPDB on 29 August 2011
14	Long Term Service Agreement (LTSA)	Signed on 31 October 2014 for a period of six years with: (a) BGGTS, India for GT portion; and (b) BHEL, India for Generator and BOP portion Extension of LTSA of GT portion with BGGTS, India signed on 05 November 2019
15	Safety and Security Arrangements	Maintained by EGCB, Plant is Under CCTV Surveillance
16	ISO	Achieved on 20 May 2019 ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018
17	Free Governor Mode of Operation (FGMO)	Implemented on 14 November 2018
18	Key Point Installation (KPI)	The Power Plant is within the KPI area
19	Present Status	Both units are available for operation. Total gross generation from the Plant in the <b>FY 2020-2021</b> was <b>585.911</b> Million Kilo Watt hour (MkWh)

## b) Technical Information

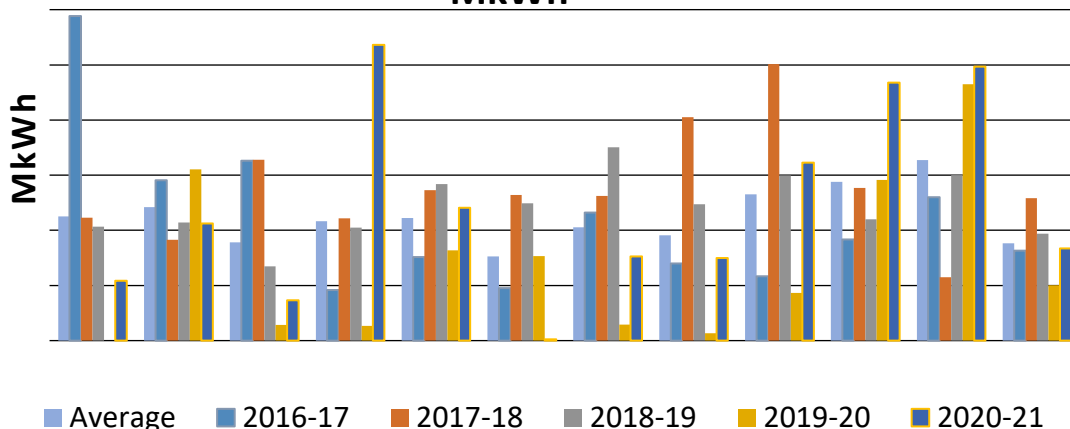
Sl.	Item	Description
1	Generation Capacity	<b>210 MW (Net)</b>
2	Configuration	2 Gas Turbine, Simple Cycle
3	Fuel	Natural Gas
4	Thermal Efficiency	31% (Approx.)
5	Major Components	GT: 2 GT, 105.8 MW (Net) each, GE PG-9171 E, BHEL, India GTG: 2 GTG, 135 MVA each, BHEL, India GBC: 3 Nos., BCL406, BHEL,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

### **Monthly Gross Generation of Siddhirganj 2x120 MW Peaking Power Plant:**

(in Million kWh)

Month	2016-17	2017-18	2018-19	2019-20	2020-21	Average (last 5 years)
Jul	117.73	44.52	41.30	0.00	21.68	45.05
Aug	58.11	36.62	42.82	62.09	42.46	48.42
Sep	65.19	65.53	26.98	5.74	14.64	35.62
Oct	18.30	44.37	41.02	5.38	107.20	43.25
Nov	30.28	54.56	56.73	32.78	48.17	44.50
Dec	19.04	52.85	49.76	30.60	0.41	30.53
Jan	46.38	52.46	70.09	5.76	30.52	41.04
Feb	27.98	81.06	49.46	2.70	29.90	38.22
Mar	23.31	100.28	59.90	17.31	64.57	53.08
Apr	36.62	55.38	43.97	58.29	93.57	57.57
May	52.03	23.04	60.01	92.93	99.33	65.47
Jun	32.65	51.69	38.77	20.10	33.45	35.33
Total	527.62	662.36	580.82	333.67	585.91	538.08

## Monthly Generation of Siddhirganj 2x120 MW PPP in MkWh



### Operational Ratios (FY 2020-2021)

Availability factor	99.23%
Auxiliary consumption	3.25%
Fuel per unit generation (Nm <sup>3</sup> /kWh) (Net)	0.38
Cost of fuel per unit generation (Tk/kWh) (Net)	1.69

## 2) Haripur 412 MW Combined Cycle Power Plant

### A) General Information

Sl.	Item	Description
1	Name of the Power Plant	Haripur 412 MW Combined Cycle Power Plant
2	Address / Location of the Power Plant	Haripur, Bandar, Narayanganj
3	Plant Cost	Total: 31,201.573 Million Taka
4	Financed by	Japan International Cooperation Agency (JICA), GOB and EGCB Ltd
5	Loan Amount	39,977 Million Japanese Yen
6	Repayment schedule	20 years including 5 years grace period. Interest rate is 2.0% on Foreign currency & 1.5% on Local currency
7	EPC Contractor	Marubeni Corporation, Japan
8	EPC Contract	Signing date: 09 February 2011 Effective date: 14 February 2011
9	EPC Contract Price	USD 376 Million (approx.) (including PGCB and REB part) USD 349 Million (approx.) EGCB Part
11	Land (Area)	8.573 Acres

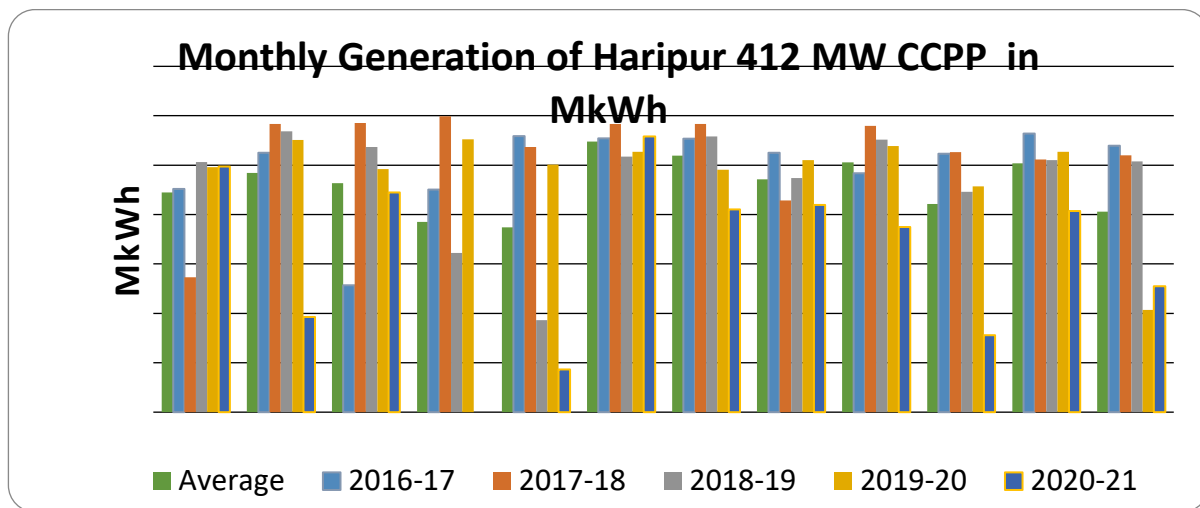
12	Commercial Operation Date (COD)	06 April 2014
13	Power Purchase Agreement (PPA)	PPA signed between EGCB Ltd. & BPDB on 16 September 2013 PPA Term: 25 years after COD
14	Gas Supply Agreement (GSA)	GSA signed between EGCB Ltd. & TGTDC Ltd. on 18 August 2015
15	Land Lease Agreement (LLA)	LLA for 8.573 acres of land was signed between EGCB Ltd. & BPDB on 29 August 2011
16	Long Term Service Agreement (LTSA)	1. LTSA 1 <sup>st</sup> for GT signed on 29 October 2014 2. LTSA 2 <sup>nd</sup> for GT signed on 27 May 2019
17	Safety and security arrangements	Safety and security standards being maintained by EGCB Ltd. The plant is under CC camera surveillance
18	Present Status	The plant is available for operation. Total gross generation from the Plant in the <b>FY 2020-21</b> was <b>1900.94</b> Million Kilo Watt Hour (MkWh)

## B) Technical Information

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

**Monthly Generation (Gross) of Haripur 412 MW CCPP (in Million kWh)**

Month	2016-17	2017-18	2018-19	2019-20	2020-21	Average (last 5 years)
Jul	225.82	136.65	253.18	247.86	248.51	222.40
Aug	262.69	291.74	284.41	275.42	96.51	242.15
Sep	128.36	292.78	268.44	246.15	222.33	231.61
Oct	225.32	299.41	161.09	276.28	0.00	192.42
Nov	279.29	268.48	93.09	250.42	43.23	186.90
Dec	277.11	291.78	258.56	263.67	279.02	274.03
Jan	276.85	291.67	279.14	245.24	205.33	259.65
Feb	262.69	214.24	236.93	255.04	209.61	235.70
Mar	241.91	289.72	275.81	269.40	187.34	252.84
Apr	261.57	263.03	223.13	228.44	78.00	210.83
May	281.98	255.74	255.10	263.48	203.52	251.96
Jun	269.54	259.94	253.79	103.43	127.54	202.85
Total	2993.13	3155.18	2842.67	2924.83	1900.94	2763.35



Operational Ratios (FY 2020-2021)	
Availability Factor	88.12%
Auxiliary consumption	4.10%
Fuel per unit generation (Nm <sup>3</sup> /kWh) (Net)	0.19
Cost of fuel per unit generation (Tk/kWh) (Net)	0.91

### 3.Siddhirganj 335 MW Combined Cycle Power Plant Project

#### A) General Information

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

		LTSA Amendment: (a) Amendment (No. 1) of Parts Supply and Repair Work Agreement: Signed on 19 November 2020 with GE Energy Parts Inc., USA (b) Amendment (No. 1) of Maintenance Service Agreement: Signed on 19 November 2020 with GE International Inc., USA
17	Safety and security arrangements	Safety and security standards being maintained by EGCB Ltd. The plant is under CC camera surveillance
18	Present Status	The plant is available for operation. Total gross generation from the Plant in the <b>FY 2020-21</b> was <b>1,095.23</b> Million Kilo Watt Hour (MkWh)

## B) Technical Information

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

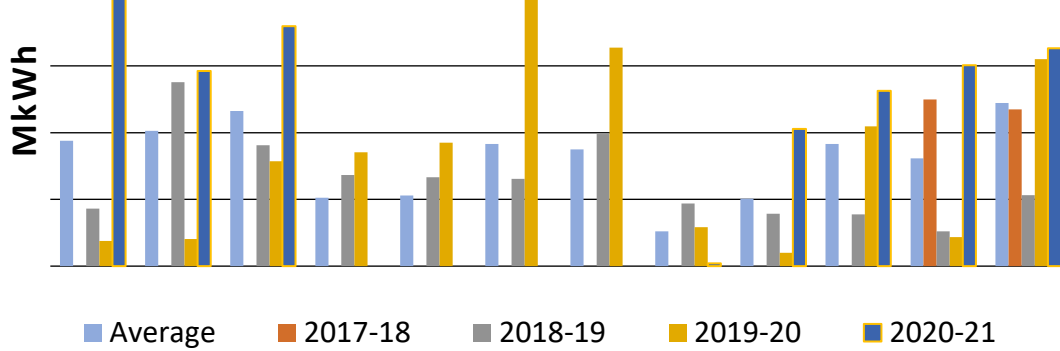
## Monthly Gross Generation of Siddhirganj 335 MW Combined Cycle Power Plant:

(In Million kWh)

Month	2017-18	2018-19	2019-20	2020-21	Average (last 5 years)
Jul		43.02	18.91	219.62	93.85
Aug		137.77	20.25	146.21	101.41
Sep		90.49	78.54	179.72	116.25
Oct		68.29	85.28	0.00	51.19
Nov		66.57	92.49	0.00	53.02
Dec		65.45	209.37	0.00	91.61
Jan		98.97	163.70	0.00	87.56
Feb		46.88	29.13	2.03	26.01
Mar		39.14	9.87	102.74	50.58
Apr		38.70	104.67	131.33	91.57
May	124.75	26.01	21.66	150.40	80.71
Jun	117.34	53.09	155.13	163.19	122.19
Total	242.09	774.38	989.00	1095.23	965.93



### Monthly Generation of Siddhirganj 335 MW CCPP in MkWh



Operational Ratios (FY 2020-2021)	
Availability Factor	51.32%
Auxiliary consumption	3.83%
Fuel per unit generation (Nm <sup>3</sup> /KWh) (Net)	0.22
Cost of fuel per unit generation (Tk/KWh) (Net)	1.16

## Projects of EGCB Ltd.

### **Sonagazi 50 MW Solar Power Plant Construction Project:**

DPP	DPP approved by ECNEC on 07 November 2018
Implementation Period	01 July 2019 to 30 June 2021 (As per approved DPP) 01 July 2019 to 31 December 2022 (No cost time extension)
Project Cost (in Lac Taka)	Total 74,676.23 [PA (WB): 62,100.68, GOB: 8,754.25 & Own Fund: 3,821.30]
Loan Agreement	<ul style="list-style-type: none"><li>• Loan Agreement with World Bank was signed on 29 August 2019 ( No.6363-BD)</li><li>• Subsidiary Loan Agreement was signed with GOB on 26 November 2019</li><li>• WB Loan became effective on 08 December 2019</li></ul>
Status	Ongoing
Activities	<ul style="list-style-type: none"><li>• EGCB Acquired 999.65 acres of Land at Sonagazi upazilla under Feni district</li><li>• Approximately 210 acres of land will be used for implementation of the project</li><li>• CEGIS conducted Route Survey, IEE, ESIA &amp; RAP of Transmission Line and submitted Final Report</li><li>• As Part of RAP Implementation Training for income and Livelihood assistance of sharecroppers and vulnerable households including seeds and equipment's for livelihood restoration has been completed</li><li>• EPC contract with Trina HYDC Joint Venture, China was signed on 15 June 2021 and effective from 15 September 2021</li><li>• Owner's Engineer Contract was signed with JV of TUV SUD Asia, India &amp; TUV SUD Bangladesh on 07 June 2021</li><li>• For building dormitory, rest house, mosque and community clinic contract has been done with Geotech Engineering Corporation, Bangladesh on 23 September 2021</li></ul>

## Future Development Plan

To meet the future demand of electricity of Bangladesh at affordable cost with minimum environmental impact, the Company has drawn a long-term technology-oriented roadmap. Solar Power is becoming a key part of the solutions for power generation. There is a strong potential for solar energy within the country especially in Feni area. EGCB is going to implement 350 MW Grid Connected Photovoltaic Solar Power Plant Project at Sonagazi, Feni and 100 MW Grid Connected Wind Power Plant Project at Parky Beach, Chittagong. EGCB has also planned to implement several gas based Combined Cycle Power Plant Project at Feni and Munshiganj for ensuring reliable supply of electricity.

Sl. No.	Name of the Power Plant	Capacity (MW)	Fuel	Expected Commissioning Time	Remarks
01.	Sonagazi 100 MW Solar Power Plant Project-1, Feni.	100	Solar	2025	<ul style="list-style-type: none"> <li>Land acquisition completed</li> <li>MoU was signed to develop the project forming Joint Venture Company</li> </ul>
02.	Sonagazi 100 MW Solar Power Plant Project-2 Feni.	100	Solar	2025	<ul style="list-style-type: none"> <li>Land acquisition completed</li> <li>MoU has been signed with Marubeni Corporation, Japan on 20 May 2021</li> <li>Additional Feasibility Study is going on</li> </ul>
03.	Sonagazi 100 MW Solar Power Plant Project, Feni.	100	Solar	2025	<ul style="list-style-type: none"> <li>Land Acquisition is in process</li> </ul>
04.	Sonagazi, Feni 500-600 MW CCPP (1 <sup>st</sup> Unit).	550	Natural Gas/LNG	2028	<ul style="list-style-type: none"> <li>Land acquisition in process</li> </ul>
05.	Sonagazi, Feni 500-600 MW CCPP (2 <sup>nd</sup> Unit).	550	Natural Gas/LNG	2032	<ul style="list-style-type: none"> <li>Land acquisition in process.</li> </ul>
06.	Sonagazi, Feni 500-600 MW CCPP (3 <sup>rd</sup> Unit).	550	Natural Gas/LNG	2034	<ul style="list-style-type: none"> <li>Land acquisition in process</li> <li>DPP for land acquisition in</li> </ul>

Sl. No.	Name of the Power Plant	Capacity (MW)	Fuel	Expected Commissioning Time	Remarks
					the process of approval
07.	Sonagazi, Feni 500-600 MW CCPP (4 <sup>th</sup> Unit).	550	Natural Gas/LNG	2036	<ul style="list-style-type: none"> <li>Land acquisition in process.</li> <li>DPP for land acquisition in the process of approval</li> </ul>
08.	Munshiganj 660 MW Combined Cycle Power Plant Project (1 <sup>st</sup> Phase).	660	Natural Gas/ LNG	2030	<ul style="list-style-type: none"> <li>Land acquisition completed</li> <li>Feasibility Study is going on</li> </ul>
09.	Munshiganj 660 MW Combined Cycle Power Plant Project (2 <sup>nd</sup> Phase).	660	Natural Gas/ LNG	2031	<ul style="list-style-type: none"> <li>Land acquisition completed</li> <li>Feasibility Study going on.</li> </ul>
10.	100 MW Wind Power Project at Parky Beach Area	100	Wind	2025	<ul style="list-style-type: none"> <li>Feasibility Study report is completed</li> <li>PDPP has been sent to Power Division</li> </ul>
<b>Total</b>		<b>3920</b>			



**ELECTRICITY  
GENERATION  
COMPANY OF  
BANGLADESH  
LIMITED**

**DRAFT ANNUAL  
FINANCIAL STATEMENTS**

**July 2020 to June 2021**

**Electricity Generation Company of Bangladesh Limited**  
**Statement of Financial Position**  
**As on 30 June 2021**

	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>Properties and Assets</b>			
<b>Non-current Assets</b>			
Property, plant & equipment	3	58,765,226,438	62,540,980,279
Intangible assets	4	5,122,305	4,184,675
Right-of-use assets	5	151,031,319	168,708,716
Capital work in progress	6	5,745,426,434	3,559,752,776
Investment in research & development fund	7	877,234,878	782,325,502
		<b>65,544,041,374</b>	<b>67,055,951,948</b>
<b>Current Assets</b>			
Inventories	8	3,016,328,457	2,857,394,896
Advance, deposits & prepayments	9	136,995,266	316,635,526
Trade & other receivables	10	3,843,851,978	3,408,049,932
Short term investment	11	8,313,383,532	9,118,901,090
Cash and cash equivalents	12	1,039,004,412	1,191,521,182
		<b>16,349,563,645</b>	<b>16,892,502,626</b>
<b>Total Assets</b>		<b>81,893,605,019</b>	<b>83,948,454,574</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Share capital	13	378,972,000	378,972,000
Equity from government	14	8,327,541,875	8,327,541,875
Research & development fund	15	877,234,878	782,325,502
Retained earnings	16	7,734,017,209	7,325,852,820
Reserve for foreign currency fluctuation gain/(loss)	32.1	(110,249,805)	(678,525,704)
		<b>17,207,516,157</b>	<b>16,136,166,493</b>
<b>Liabilities</b>			
<b>Non-current Liabilities</b>			
Loan from government- non current portion	17 A	4,089,527,589	4,313,598,783
Loan from ADB- non current portion	18 A	4,402,211,037	4,868,470,523
Loan from JICA- non current portion	19 A	17,684,163,564	20,059,993,467
Loan from World Bank- non current portion	20 A	25,635,798,366	26,609,648,731
Lease Liabilities	21 A	133,334,001	184,557,236
		<b>51,945,034,556</b>	<b>56,036,268,740</b>
<b>Current Liabilities &amp; Provisions</b>			
Loan from government- current portion	17 A	314,322,491	215,150,324
Loan from ADB-current portion	18 A	463,390,618	463,663,843
Loan from JICA-current portion	19 A	1,828,993,519	1,880,249,203
Loan from World Bank- current portion	20 A	2,529,962,512	1,900,048,058
Lease Liabilities - Current Portion	21 B	48,542,572	-
Security deposit & retention money	22	18,507,476	19,873,443
Trade & other payables	23	1,959,795,233	2,171,156,285
Interest payable on loan	24	5,222,014,427	4,882,660,075
Provision for WPPF	25	99,907,097	168,136,588
Provision for income tax	26	255,618,361	75,081,522
		<b>12,741,054,306</b>	<b>11,776,019,341</b>
<b>Total Equity and Liabilities</b>		<b>81,893,605,019</b>	<b>83,948,454,574</b>

Company Secretary

Director

Managing Director

1. Independent Auditors' Report- Pages 1 & 2

2. The accompanying notes 1 to 51 and "Annexures A to H" form an integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
14/10/2021

A. Qasem & Co.  
Chartered Accountants

**Electricity Generation Company of Bangladesh Limited**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the Year Ended 30 June 2021**

	Notes	Amounts in BDT	
		FY 2020-2021	FY 2019-2020
Revenue from sales of energy	27	11,579,257,285	11,786,203,041
Cost of energy sold	28	(8,948,583,215)	(8,854,236,860)
<b>Gross profit</b>		<b>2,630,674,070</b>	<b>2,931,966,181</b>
Administrative expenses	29	(253,805,325)	(232,520,819)
<b>Operating profit</b>		<b>2,376,868,745</b>	<b>2,699,445,362</b>
Non operating income	30	572,747,129	727,384,017
Financial expenses	31.1	(1,872,919,772)	(782,439,645)
Foreign exchange gain/(loss)-realized	31.2	(33,701,482)	2,101,059
<b>Profit before contribution to WPPF &amp; income tax</b>		<b>1,042,994,620</b>	<b>2,646,490,793</b>
Contribution to workers' profit participation fund (5%)	25	(50,862,595)	(132,324,540)
<b>Profit before income tax</b>		<b>992,132,025</b>	<b>2,514,166,253</b>
Income tax provision	26.1	(255,618,361)	(75,081,522)
<b>Profit after income tax (A)</b>		<b>736,513,664</b>	<b>2,439,084,731</b>
Other comprehensive income			
Foreign currency fluctuation gain/(loss)-unrealized (B)	32.1.1	568,275,899	(181,690,906)
<b>Total comprehensive income for the year (A+B)</b>		<b>1,304,789,563</b>	<b>2,257,393,825</b>
Earnings per share (EPS)-basic	51	150	259

Company Secretary

Director

Managing Director

1. Independent Auditors' Report- Pages 1 & 2

2. The accompanying notes 1 to 51 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
14/10/2021

A. Qasem & Co.  
Chartered Accountants



**Electricity Generation Company of Bangladesh Limited**  
**Statement of Changes in Equity**  
**For the Year Ended 30 June 2021**

Particulars	Share Capital	Govt. Equity and Share Money Deposit	Research & Development Fund	Retained Earnings	Reserve for Foreign Currency Fluctuation Gain/(Loss)	Total Taka
<b>Balance on 1 July 2019</b>	378,972,000	9,103,039,209	513,876,023	5,481,139,170	(496,834,799)	14,980,191,602
Equity from govt.	-	(775,497,335)	-	-	-	(775,497,335)
Share money deposit converted to share capital	-	-	-	-	-	-
Profit after income tax	-	-	-	2,439,084,731	-	2,439,084,731
Foreign currency fluctuation gain/(loss)-unrealized	-	-	-	-	(181,690,906)	(181,690,906)
R&D fund- allocated from retained earnings	-	-	243,908,473	(243,908,473)	-	-
Interest income added to R&D fund	-	-	24,541,007	-	-	24,541,007
Dividend paid	-	-	-	(350,000,000)	-	(350,000,000)
Adjustment of Haripur 100 MW HFO project expenses	-	-	-	(462,608)	-	(462,608)
<b>Balance on 30 June 2020</b>	378,972,000	8,327,541,874	782,325,502	7,325,852,820	(678,525,704)	16,136,166,493
<b>Balance on 1 July 2020</b>	378,972,000	8,327,541,874	782,325,502	7,325,852,820	(678,525,704)	16,136,166,491
Equity from govt.	-	-	-	-	-	-
Profit after income tax	-	-	-	736,513,664	-	736,513,664
Foreign currency fluctuation gain/(loss)-unrealized	-	-	-	-	568,275,899	568,275,899
R&D fund- allocated from retained earnings	-	-	73,651,366	(73,651,366)	-	-
Interest income added to R&D fund	-	-	21,258,010	-	-	21,258,010
Dividend paid	-	-	-	(120,000,000)	-	(120,000,000)
Prior year adjustments	-	-	-	(25,742,725)	-	(25,742,725)
Adjustment for reference petition.	-	-	-	(21,874,184)	-	(21,874,184)
Provision against Tax demand by DCT (FY 2015-16)	-	-	-	(112,754,354)	-	(112,754,354)
Received from welfare fund trustee	-	-	-	13,515,347	-	13,515,347
Received from special reserve fund	-	-	-	12,158,007	-	12,158,007
<b>Balance on 30 June 2021</b>	378,972,000	8,327,541,874	877,234,878	7,734,017,209	(110,249,805)	17,207,516,157
Notes	13.2	14	15	16	32.1	

Company Secretary

Director

Managing Director

1. Independent Auditors' Report- Pages 1 & 2  
2. The accompanying notes 1 to 51 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
14/10/2021

A. Qasem & Co.  
Chartered Accountants





**Electricity Generation Company of Bangladesh Limited**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2021**

	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>A. Cash flows from operating activities</b>			
Cash received from operation	34	11,005,763,149	12,638,139,854
Cash received from other income	35	710,439,220	514,134,251
Payment for cost of sales of energy	36	(5,104,077,036)	(5,295,557,576)
Payment for administrative expenses	37	(405,207,245)	(164,529,140)
Received from special reserve fund & welfare fund	38	25,673,354	-
Interest paid	39	(1,411,259,606)	(5,605,780,139)
Paid for income tax	26	(75,081,522)	(59,657,577)
Paid for WPPF	25	(119,092,086)	(88,861,927)
<b>Net cash flows from operating activities</b>		<b>4,627,158,228</b>	<b>1,937,887,745</b>
<b>B. Cash flows from investing activities</b>			
Purchase of fixed assets	40	(10,901,783)	15,340,621
Paid for work-in-progress	41	(2,549,920,120)	(3,208,427,634)
Short Term Investment	42	805,517,557	(9,118,901,089)
Investment of R&D fund	43	(73,651,365)	(243,908,473)
<b>Net cash used in investing activities</b>		<b>(1,828,955,711)</b>	<b>(12,555,896,575)</b>
<b>C. Cash flows from financing activities:</b>			
Equity from GOB	44 (a)	-	(775,497,335)
Loan from GOB	44 (b)	-	(516,998,223)
Loan paid to GOB	45	(124,899,026)	(124,899,026)
Loan paid to ADB	46	(463,390,618)	(462,844,177)
Loan paid to JICA	47	(1,915,293,787)	(1,856,698,976)
Loan from World Bank	48	303,898,257	4,540,550,820
Loan Paid to World Bank	49	(631,034,112)	-
Dividend paid	50	(120,000,000)	(350,000,000)
<b>Net cash used in financing activities</b>		<b>(2,950,719,287)</b>	<b>453,613,082</b>
<b>D. Net cash increase/(decrease) (A+B+C)</b>		<b>(152,516,770)</b>	<b>(10,164,395,748)</b>
<b>E. Opening cash &amp; cash equivalents</b>	12	<b>1,191,521,182</b>	<b>11,355,916,930</b>
<b>F. Closing cash &amp; cash equivalents (D+E)</b>	12	<b>1,039,004,412</b>	<b>1,191,521,182</b>

Company Secretary

Director

Managing Director

1. Independent Auditors' Report- Pages 1 & 2

2. The accompanying notes 1 to 51 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
14/10/2021



A. Qasem & Co.  
Chartered Accountants

**Electricity Generation Company of Bangladesh Limited**  
**Notes to the Financial Statements**  
**As at and for the year ended 30 June 2021**

**1.00 The Company and its activities**

**a) Legal form of the company**

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

**b) Address of registered/corporate office of the company**

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

**c) Objective of business**

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

**d) Nature of business**

The principal activity of the Company is to set up power plants for generation of electricity and sale the same to BPE

**2.00 Summary of significant accounting policies and basis of preparation of the financial statements:**

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

**2.1 Basis of preparation of the financial statements**

**a) Accounting standards**

The Financial Statements of the Company have been prepared in accordance with International Accounting Standards (IAS) and International Financial Reporting Standards (IFRS) adopted by the Institute of Chartered Accountants of Bangladesh (ICAB).

**b) Accounting convention and assumptions**

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



h

### c) Other regulatory compliances

Other regulatory compliances followed are,

- i) The Companies Act 1994,
- ii) Income Tax Ordinance 1984 and The Income Tax Rules 1984,
- iii) The Value Added Tax and Suppelentary Duty Act 2012
- iv) The Registrar of Joint Stock Companies and Firms (RJSC)
- v) other applicable laws & regulations.

### d) Critical accounting estimates, assumptions and judgments

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

### e) Application of standards

The following standards are applicable for these financial statements :

IAS 1	: Presentation of Financial Statements
IAS 2	: Inventories
IAS 7	: Statement of Cash Flows
IAS 8	: Accounting Policies, Changes in Accounting Estimates and Errc
IAS 10	: Events after the Reporting Period
IAS 12	: Income Taxes
IAS 16	: Property, Plant and Equipment
IAS 19	: Employee Benefits
IAS 21	: The Effects of Changes in Foreign Exchange Rates
IAS 23	: Borrowing Costs
IAS 24	: Related Party Disclosures
IAS 33	: Earnings Per Shares (EPS)
IAS 36	: Impairment of Assets
IAS 37	: Provisions, Contingent Liabilities and Contingent Assets
IAS 38	: Intangible Assets
IFRS 9	: Financial Instruments
IFRS 15	: Revenue from Contracts with Customers
IFRS 16	: Leases

## 2.2 Functional and presentation currency

These Financial Statements are presented in Taka, which is also the Company's functional currency.

## 2.3 Reporting period

The Company's financial statements cover one year from 01 July to 30 June every year and consistently followed. These financial statements are covering the year from 01 July 2020 to 30 June 2021.

## 2.4 Statement of cash flows

Statement of cash flows is presented in accordance with "IAS 7 Statement of Cash Flows" under direct method.

## 2.5 Comparative information

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



## 2.6 Property, plant and equipment

### 2.6.1 Recognition & measurement

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

### 2.6.2 Subsequent cost

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

### 2.6.3 Depreciation

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

Name of the Assets	Depreciation Rate (%)
Land & land development	0%
Building & other constructions	3.50%
Plant & machinery	5%
Plant & machinery (HGPI)	25%
Plant & machinery (TI/CI/MI)	33.33%
Motor vehicles	15%
Computer & printers	20%
Photocopy machine	20%
Fax machine	20%
Air-condition	10%
Telephone with PABX	10%
Mobile phone	20%
Other equipments	15%
Furniture & fixture	10%

## 2.7 Intangible assets

### 2.7.1 Recognition & measurement

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

### 2.7.2 Subsequent cost

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



### 2.7.3 Amortization of intangible assets

Intangible assets are stated at cost less accumulated amortization. The amortization is charged on "Straight Line Method". Amortization on addition to intangible assets during the period, irrespective of the date of acquisition is charged at the rate of 50% of the normal amortization rate of those items. In case of disposal of Intangible Assets, no amortization is charged in the year of disposal. The rate of amortization is as under:

Name of the Assets	Amortization Rate (%)
Intangible assets	20%
Intangible assets	33.33%

### 2.8 Cash and cash equivalents

Cash and cash equivalents are comprised of cash and short-term deposits those are free from any restriction to use.

### 2.9 Share capital

i) **Authorized share capital** : The authorized share capital of the Company as on 30 June 2021 is tk 50,000,000,000 (50,000,000 shares @ 1000 each).

ii) **Paid up share capital** : The Paid-up capital as on 30 June 2021 is tk 378,972,000 (378,972 shares @ 1000 each).

### 2.10 Revenue recognition

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

### 2.11 Other income/non operating income

i) Other Income comprises of interest income from investment on fixed deposits and bank deposits, sale of tender/scrap, miscellaneous receipts etc. in corporate office & plant during the year.

ii) Non operating income consisting of bank interest and other income of all projects of the Company which have been transferred to the corporate office as per decision of the management.

### 2.12 Income tax

#### 2.12.1 Income tax provision

Income tax provision is calculated as per prevailing tax act and rules. Currently the rate is 32.5% on net profit before Income Tax or 0.6% of gross receipts (applicable cases) as reported in the Statement of Profit or Loss & Other Comprehensive Income.

#### 2.12.2 Deferred taxation

As per the provision of the Power Purchase Agreement (PPA) between BPDB and the Company, from and after the commercial operation date, BPDB shall reimburse the company the corporate tax only related to the sale of energy to BPDB on actual basis. As a result the Company hasn't considered any effect of deferred taxation in these financial statements.



### 2.13 Earnings per share (EPS)-basic

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

#### i) Basic earnings per share (BEPS)

This has been calculated by dividing the profit or loss attributable during the period by number of ordinary shares outstanding at the end of the period.

#### ii) Diluted earnings per share

No diluted EPS is required to be calculated for the period as there is no dilutive potential ordinary shares during the period under review.

### 2.14 Contingent liabilities and assets

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

In accordance with "IAS 37 Provisions, Contingent Liabilities and Contingent Assets" during this financial year Income tax authority has selected the Company tax return file for the assessment year 2016-17 for tax audit and claimed additional tax approximately tk 13.46 crore. An appeal has been forwarded to the Tax Commissioner (Appeal) in this connection, the process is under review.

### 2.15 Employee benefit

#### a) Contributory provident fund:

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

#### b) Gratuity

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

Actuarial valuation of Gratuity Fund has not yet been done. Management will actively consider the actuarial valuation very soon.

#### c) Workers profit participation fund (WPPF)

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

#### d) Employees welfare fund

The Company introduced an employee benefit scheme of "Employees' Welfare Fund" with effect from the year 2014-15. This was approved by the Board in their 5/2016 no meeting held on 15/06/2016. As per the Board resolution, it came into force retrospectively from FY 2014-15. The Employees Welfare Fund was established @ 5% on Net Profit before Contribution to WPPF, Other Funds. This Fund has been discontinued with effect from FY 2016-17 as per decision of 10/2018 no. Board meeting held on 14/11/2018 during the year under review.



## **2.16 Interest bearing loans and borrowings**

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

## **2.17 Borrowing cost**

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

## **2.18 Foreign currency fluctuation effects**

### **2.18.1 Foreign exchange gain/(loss)**

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

### **2.18.2 Foreign currency fluctuation gain/(loss)**

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

## **2.19 Offsetting**

Financial assets and financial liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognized amounts and there is an intention to settle on a net basis, or realizes the asset and settle the liability simultaneously. Appropriate disclosures have been made in the financial statements.

## **2.20 Preparation and presentation of financial statements**

The management of the Company is responsible for the preparation and presentation of Financial Statements for the year ended 30 June 2021.

## **2.21 Statement of compliance**

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs) as issued by The International Accounting Standards Board (IASB) and adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) vide letter no 1/1/ICAB-2017 dated 14 December 2017.

## **2.22 Changes in significant accounting policies**

The Company has applied IFRS 15: Revenue from Contracts with Customers and IFRS 9: Financial Instruments from 1 July 2018.

## **2.23 IFRS 15 Revenue from contracts with customers**

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

## **2.24 IFRS 9 Financial instruments**

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



## 2.25 Related party transactions

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

Name of the party	Nature of relationship	Nature of transaction	Receivable/(payable) as at '30 June 2020 BDT
Bangladesh Power Development Board (BPDB)	Controlling organization	1. Receivable from sale of energy	3,757,466,275
		2. Land lease rent payable	(45,951,527)
		3. Income tax reimbursement	-
		4. Insurance/FGMO reimburse	40,463,307
		Total	3,751,978,054.59

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

## 2.26 Going concern

EGCB Ltd. has been following going concern assumption and consequently the Company has been prepared Financial statements on the basis of this assumption. The company has adequate resources to meet its current and foreseeable future obligations with an ease therefore there is hardly any significant uncertainties that may pose a threat or create a doubt about the ability of the Company to follow going concern assumption. The management assess that there was no issue at all related to going concern as the business operation of generating electricity remain unaffected during this COVID-19 pandemic whereas the Bangladesh Government has to take restrictive steps to ensure occupational health and safety. The company continues to extend its health safety measures for all employees to ensure uninterrupted power generation of all its power plants to meet the demand for electricity. In addition, Company's revenue stream is highly secured since the company signed Power Purchase Agreement (PPA)

## 2.27 Event after the reporting period.

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

## 2.28 Use of estimates and judgments

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





## 2.29 Capital Work in Progress

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

## 2.30 Investments

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

## 2.31 Advance, deposits and prepayments

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

## 2.32 Inventories

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

## 2.33 Provision

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

## 2.34 Finance income and expense

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

## 2.35 Leases

### Recognition and Measurement

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

### Amortization



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

**2.36 Date of authorization**

These financial statements are authorized for issue by the Board of Directors in its .....th Board of Directors meeting held on ..... 2021

**2.37 Trade & other receivable**

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

**2.38 Accrued expenses**

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

**2.39 Impairments**

**Financial assets**

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

**Non financial assets**

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

**2.40 Dividend**

Dividend is declared by Board of Directors at the AGM after approval of the annual audited accounts depending on the profit earned during the period. In FY 2019-20 at the 23rd AGM Board of Directors of EGCB ltd. declared 12 crore tk as dividend to its shareholder.



2.41 Number of employee.

Designation	Number of employees
Officers	228
Staffs	258
<b>Total</b>	<b>486</b>

2.42 MD's remuneration

Name	FY 2020-21	FY 2019-20
Eng. Arun Kumar Saha	4,228,213.00	4,037,458.00

2.43 General

i) Previous year's phrases and figures have been rearranged, wherever considered necessary to conform to the presentation of current year's financial statements.

ii) All fractional amounts in the financial statements have been rounded off to the nearest Taka.



	Notes	Amounts in BDT 30 June 2021	Amounts in BDT 30 June 2020
<b>3.00 Property, plant &amp; equipment</b> ( For details see annexure A-1 )			
<b>Acquisition cost:</b>			
Opening balance	Annex A-1	79,556,686,140	60,864,478,322
Add: Addition during the year		406,527,709	18,692,207,818
Add: Adjustments during the year		-	-
		79,963,213,849	79,556,686,140
Less: Adjustments		-	-
		<b>79,963,213,849</b>	<b>79,556,686,140</b>
<b>Depreciation:</b>			
Opening balance		17,015,705,861	12,960,112,465
Add: Addition during the year		4,182,281,550	4,055,593,396
		21,197,987,411	17,015,705,861
Add/(Less): Depreciation adjustment		-	-
<b>Total accumulated depreciation</b>		<b>21,197,987,411</b>	<b>17,015,705,861</b>
<b>Written down value as on 30 June 2021</b>		<b>58,765,226,438</b>	<b>62,540,980,279</b>
<b>4.00 Intangible assets</b> ( For details see annexure A-2 )			
Opening balance	Annex A-2	7,044,435	47,140,885
Add: Addition during the year		2,197,442	(40,096,450)
		9,241,877	7,044,435
Less: Amortization adjustment		(4,119,572)	(2,859,760)
<b>Written down value as on 30 June 2021</b>		<b>5,122,305</b>	<b>4,184,675</b>
Only cost of software is included under intangible assets as per IAS 38 intangible assets.			
<b>5.00 Right to use of assets</b> ( For details see annexure A-3 )			
Opening balance	Annex A-3	168,708,716	-
Add: Addition during the year		-	184,557,236
		168,708,716	184,557,236
Less: Amortization		(17,677,397)	(15,848,520)
<b>Written down value as on 30 June 2021</b>		<b>151,031,319</b>	<b>168,708,716</b>
<b>6.00 Capital work in progress</b> (For details see annexure- B)			
Munshiganj 300-400 MW coal project (Previous 600-800 MW)	Annex. B-1	1,787,008,316	1,766,345,794
LA for Feni 100 MW Solar & 100 MW wind power plant project	Annex. B-2	1,059,724,851	1,048,279,251
LA for Pekua 2x600 MW USC coal based power plant project	Annex. B-3	52,002,104	52,002,104
Sonagazi 50 MW solar power plant construction project	Annex. B-4	343,525,296	22,016,824
Haripur 412 MW CAPP	Annex. B-5	35,923,101	-
Siddhirganj 335 MW CAPP(O&M)	Annex. B-6	2,467,242,767	671,108,803
		<b>5,745,426,434</b>	<b>3,559,752,776</b>
<b>7.00 Investment in research &amp; development fund</b>			
Bank balance		576,686	233,077,980
FDR		803,006,826	305,339,049
R&D fund receivable		73,651,366	243,908,473
		<b>877,234,878</b>	<b>782,325,502</b>
<b>Bank A/c:</b>			
Bank Asia Ltd, BSMMU Br., STD A/c No. 08536000038		-	25,737,998
Bank Asia Ltd, BSMMU Br., STD A/c No. 08536000081		576,686	-
UCBL, Elephant Road Br., STD A/c No: 017130100000295		-	207,339,982
		<b>576,686</b>	<b>233,077,980</b>
<b>FDRs:</b>			
Modhumoti Bank, Banglamotor Br., FDR#1123254000000037		-	58,720,823
SIBL, Dhanmondi Br., FDR # 1537		-	63,636,384
SIBL, FDR # 0245320010119		-	54,600,997
RBL, FDR # 079418/35/1337		78,146,828	73,806,030
IFIC, FDR # 1313175/483384/204		-	54,574,815
RBL, Rampura Br., FDR #0521035001440		205,360,000	-
RBL, Rampura Br., FDR #080464/50/11		100,000,000	-
RBL, Rampura Br., FDR #080465/50/12		100,000,000	-
RBL, Rampura Br., FDR #080466/50/13		80,000,000	-
NBL, Principal Br., FDR #0838261		55,000,000	-
SBL, Kaw. Bazar Br., FDR #0995013		115,000,000	-
SBL, Kaw. Bazar Br., FDR #0995028		69,500,000	-
		<b>803,006,826</b>	<b>305,339,049</b>



	Notes	Amounts in BDT	Amounts in BDT
		30 June 2021	30 June 2020
<b>8.00 Inventories</b>			
Siddhirganj 2x120 MW PPP(O&M)	8.1	477,943,095	203,312,197
Haripur 412 MW CCPP (O&M)	8.2	2,517,669,149	2,654,082,699
Siddhirganj 335 MW CCPP	8.3	20,716,213	-
		<b>3,016,328,457</b>	<b>2,857,394,896</b>
<b>8.1 Siddhirganj 2x120 MW PPP(O&amp;M)</b>			
Opening balance		203,312,198	190,667,060
Add: Addition during the year		553,963,645	36,125,804
		757,275,843	226,792,864
Consumption during the year		(279,332,748)	(23,480,667)
		<b>477,943,095</b>	<b>203,312,198</b>
<b>8.2 Haripur 412 MW CCPP (O&amp;M)</b>			
Opening balance		2,654,082,699	2,628,845,249
Add: Addition during the year		174,070,059	140,975,000
		-	-
Consumption during the year		2,828,152,758	2,769,820,249
		(310,483,608)	(115,737,550)
		<b>2,517,669,149</b>	<b>2,654,082,699</b>
<b>8.3 Siddhirganj 335 MW CCPP</b>			
Opening balance		-	-
Add: Addition during the year		34,359,280	-
Add: Inventory in transit		-	-
Consumption during the year		34,359,280	-
		(13,643,067)	-
		<b>20,716,213</b>	<b>-</b>
<b>9.00 Advance, deposits &amp; pre-payments</b>			
Corporate office	9.1	117,818,083	135,390,811
Siddhirganj 2x120 MW PPP(O&M)	9.2	1,670,748	15,347,141
Haripur 412 MW CCPP (O&M)	9.3	17,327,866	165,896,696
Haripur 412 MW CCPP project (2nd DPP)	9.4	878	878
Siddhirganj 335 MW CCPP(O&M)	9.5	177,691	-
		<b>136,995,266</b>	<b>316,635,526</b>
<b>9.1 Corporate office</b>			
Temporary advance		892,330	1,195,146
Security deposit for telephone connection		75,000	75,000
Security deposit for car fuel		87,830	87,830
Advance tax at source (AIT)	9.1.1	116,762,923	134,032,835
		<b>117,818,083</b>	<b>135,390,811</b>
<b>9.1.1 Advance tax at source (AIT):</b>			
Opening balance		134,032,835	120,614,997
Add: Addition during the year	9.1.1.1	57,961,611	73,075,415
		191,994,446	193,690,412
Adjusted against corporate income tax		(75,231,522)	(59,657,577)
		<b>116,762,923</b>	<b>134,032,835</b>
<b>9.1.1.1 Unit office wise AIT balance</b>			
Corporate office		115,624,843	131,942,628
Siddhirganj 2x120 MW PPP(O&M)		336,024	123,795.46
Haripur 412 MW CCPP (O&M)		496,248	666,893.74
Haripur 412 MW CCPP project(DPP-2)		-	18,615.32
Siddhirganj 335 MW CCPP project		97,909	833,208.75
Siddhirganj 335 MW CCPP (O&M)		201,614	444,055.83
LA for Munshiganj 300-400 MW project		-	-
Sonagazi 50MW Solar PP Const. Proj.		6,284	3,638.23
LA for Feni 100 MW solar & 100 MW wind PP project		-	-
		<b>116,762,923</b>	<b>134,032,835</b>
<b>9.2 Siddhirganj 2x120 MW PPP(O&amp;M)</b>			
Temporary advance		-	15,325,743
Advance CD-VAT Payment		1,488,988	-
Advance to Vendor		160,362	-
Security deposit for telephone connection		21,398	21,398
		<b>1,670,748</b>	<b>15,347,141</b>



	Notes	Amounts in BDT 30 June 2021	Amounts in BDT 30 June 2020
<b>9.3 Haripur 412 MW CCPP (O&amp;M)</b>			
Temporary advance		2,387,106	1,317,524
Advance tax at source		-	-
Prepaid Interest (JICA BD P-58)		-	139,776,701
Prepaid Interest (GoB-412MW)		13,483,560	23,345,271
Security deposit to BREB		1,457,200	1,457,200
		<b>17,327,866</b>	<b>165,896,696</b>
<b>9.4 Haripur 412 MW CCPP project (2nd DPP)</b>			
Advance tax at source		-	-
Custom house, Dhaka (CD-VAT) A/c-1020		878	878
		<b>878</b>	<b>878</b>
<b>9.5 Siddhirganj 335 MW CCPP(O&amp;M)</b>			
Advance CD-VAT Payment		177,691	-
		<b>177,691</b>	<b>-</b>
<b>10.00 Trade &amp; other receivables</b>			
Accounts receivable from sale of energy-BPDB	10.1	3,757,466,275	3,183,972,138
Other receivables	10.2	86,385,703	224,077,794
		<b>3,843,851,978</b>	<b>3,408,049,932</b>
<b>10.1 Accounts receivable from sale of energy-BPDB</b>			
Siddhirganj 2x120 MW PPP (O&M)	10.1.1	759,362,333	842,775,600
Haripur 412MW CCPP (O&M)	10.1.2	1,203,895,450	1,591,413,835
Siddhirganj 335 MW CCPP (O&M)	10.1.3	1,794,208,791	749,783,002
		<b>3,757,466,574</b>	<b>3,183,972,437</b>
Less: Adjustment from Loan & Advance from BPDB		(299)	(299)
		<b>3,757,466,275</b>	<b>3,183,972,138</b>
<b>10.1.1 Siddhirganj 2x120 MW PPP(O&amp;M)</b>			
Opening balance		842,775,600	743,732,815
Add: Receivable increase during the year		2,678,973,743	2,386,200,183
		<b>3,521,749,343</b>	<b>3,129,932,998</b>
Less: Received during the year		(2,699,821,840)	(2,155,320,449)
<b>Total receivable</b>		<b>821,927,503</b>	<b>974,612,548</b>
Provision for plant outage during the period		(62,565,171)	(131,836,948)
<b>Net receivable</b>		<b>759,362,333</b>	<b>842,775,600</b>
<b>10.1.1.1 Plant outage</b>			
Opening balance		2,570,000,275	2,438,163,327
Add: Provision for plant outage during the year		61,178,340	131,836,948
Add/(Less): Additional provision for plant outage for preceding year		1,386,831	-
		<b>2,632,565,446</b>	<b>2,570,000,275</b>
<b>10.1.2 Haripur 412MW CCPP (O&amp;M)</b>			
Opening balance		1,591,413,835	2,753,296,369
Add: Receivable increase during the year		5,551,813,137	6,595,194,641
		<b>7,143,226,972</b>	<b>9,348,491,010</b>
Less: Received during the year		(5,405,246,587)	(7,433,370,048)
<b>Total receivable</b>		<b>1,737,980,385</b>	<b>1,915,120,962</b>
Provision for plant outage during the period		(534,084,935)	(323,707,127)
<b>Net receivable</b>		<b>1,203,895,450</b>	<b>1,591,413,835</b>
<b>10.1.2.1 Plant outage</b>			
Opening balance		2,448,156,191	2,124,449,063
Add: Provision for plant outage during the year		544,615,517	315,822,707
Add/(Less): Provision adjustment for plant outage for preceding year		(10,530,582)	7,884,420
		<b>2,982,241,126</b>	<b>2,448,156,191</b>
<b>10.1.3 Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Opening balance		749,783,002	538,880,066
Add: Receivable increase during the year		4,312,790,134	4,053,940,870
		<b>5,062,573,136</b>	<b>4,592,820,936</b>
Less: Received during the year		(2,900,694,722)	(3,049,449,356)
<b>Total receivable</b>		<b>2,161,878,414</b>	<b>1,543,371,580</b>
Provision for plant outage during the period		(367,669,623)	(793,588,578)
<b>Net receivable</b>		<b>1,794,208,791</b>	<b>749,783,002</b>



	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>10.1.3.1 Plant outage</b>			
Opening balance		1,116,741,652	323,153,074
Add: Provision for plant outage during the year		367,669,623	793,588,578
		<b>1,484,411,275</b>	<b>1,116,741,652</b>
<b>10.2 Other receivables:</b>			
Corporate office		34,012,701	147,157,970
Sid. 2x120 MW PPP (FGMO/Insurance Reimbursement)		40,463,307	76,894,326
Haripur 412 MW CCPP-O&M		11,909,696	25,498
		<b>86,385,703</b>	<b>224,077,794</b>
<b>11.00 Short Term Investment</b>			
Fixed deposit receipts (FDR)		9,118,901,090	7,886,454,450
Opening balance		5,127,682,341	6,118,561,201
Add: Interest / Principal re-investment		14,246,583,431	14,005,015,651
FDR encashment		(5,933,199,899)	(4,886,114,562)
		<b>8,313,383,532</b>	<b>9,118,901,090</b>
<b>12.00 Cash and cash equivalents</b>			
Cash in hand	12.1	140,000	120,000
Cash at bank	12.2	1,038,864,412	1,191,401,182
		<b>1,039,004,412</b>	<b>1,191,521,182</b>
<b>12.1 Cash in hand:</b>			
Imprest for corporate		30,000	30,000
Imprest for Siddhirganj 2x120 MW PPP (O&M)		30,000	20,000
Imprest for Haripur 412 MW CCPP (O&M)		30,000	30,000
Imprest for Siddhirganj 335 MW CCPP project		-	-
Imprest for Siddhirganj 335 MW O&M		30,000	20,000
Imprest for Sonagazi 50 MW Solar power plant project		20,000	20,000
		<b>140,000</b>	<b>120,000</b>
<b>12.2 Cash at bank</b>			
<b>A) Corporate office:</b>			
SBL, Kawran Bazar Br. STD A/c No.: 01172-36000294		379,963,822	32,519,655
SBL, Kawran Bazar Br. STD A/c No.:01172-36000996 (SD)		1,118,701	1,488,406
SBL, Kawran Bazar Br. STD A/c No.:01172-36001004 (Misc.)		16,618,578	16,182,172
Bank Asia Ltd, BSMMU Br., STD A/c No. 08536000036		31,352,728	11,008,656
Janata Bank, SND#0100100216862 (Sid.2x120 MW)		359,926,791	581,470,161
Janata Bank, SND#0100100226728 (Har. 412 MW)		5,790,925	261,542,338
Rupali Bank Ltd, local office, STD A/c No.: 0018024000166(Ex-1667, L/C)		13,298,123	6,110,697
Standard Chartered Bank, Gulshan Br., A/c No.: 02-3770680-01 (officers salary)		26,970,702	13,939,360
UCBL, Elephant Road Br., STD A/c No: 0171301000000320*		-	7,660,973
		<b>835,040,369</b>	<b>931,922,418</b>
* This Account has been closed during the period			
<b>B) Siddhirganj 2x120 MW PPP (O &amp; M)</b>			
Agrani Bank Ltd., SPS Br., A/c No. 0200011857453 (Contr. STD)		15,846,764	9,912,721
Agrani Bank Ltd., SPS Br., A/c No. 36000484(551)		19,891,767	9,372,768
Agrani Bank Ltd., SPS Br., A/c # 36000501(561)(SD)		5,360,227	7,719,101
Exim Bank Ltd., Shimrail Br., A/c # 01213100652505		676,894	-
		<b>41,775,652</b>	<b>27,004,589</b>
<b>C) Haripur 412 MW CCPP- O&amp;M</b>			
Agrani Bank, Sidd. power station Br., SND A/c No# 016636000567 (SD)		7,981,577	11,235,795
Agrani Bank, Sidd. power station Br., SND A/c No# 36000575 (Misc)		16,003,426	10,526,645
Exim Bank, Shimrail Br., SND A/c No# 01213100463734		32,571,459	13,710,140
Exim Bank, Shimrail Br., SND A/c No# 01213100409158		24,037,521	10,061,726
		<b>80,593,983</b>	<b>45,534,306</b>
<b>D) Siddhirganj 335 MW CCPP project</b>			
Premier Bank Ltd, Kaw. Br., STD A/c No. 107-13100000750		-	80,430,422
Premier Bank Ltd, Kaw. Br.,STD A/c No.107-131-0000-561-1(SD)		-	10,133
Premier Bank Ltd, Kaw. Br.,STD A/c No.107-131-0000-561-2(Misc)		-	61,772,360
SBL, local office Br., STD A/c No. 8600009(FCAE-EURO)		-	-
SBL, local office Br., STD A/c No. 00024(FCAD-USD)		-	-
SBL, local office Br., STD A/c No. 0117-360003131 (L/C)		-	681,057
SBL, Kawranbazar Br., STD A/c No. 0117-36000988 (fund)		-	2,986,463
		-	<b>145,880,435</b>



	Notes	Amounts in BDT	Amounts in BDT
		30 June 2021	30 June 2020
<b>E) Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Agrani Bank, SND A/c # 0200003830762		-	-
Exim Bank, SND A/c # 01213100634086		205,247	-
Exim Bank, SND A/c # 01213100532736		69,328,369	37,563,509
Exim Bank, SND A/c # 01213100634094		4,258,666	-
		<b>73,792,282</b>	<b>37,563,509</b>
<b>F) Sonagazi 50 MW Solar power plant construction project</b>			
Bank Asia, SND# 08536000075		7,486,916	3,486,639
Bank Asia, STD# 08536000071		175,210	9,286
		<b>7,662,126</b>	<b>3,495,925</b>
<b>Total (A+B+C+D+E+F)</b>		<b>1,038,864,412</b>	<b>1,191,401,182</b>

### 13.00 Share capital

#### 13.1 Authorized capital

Initial share (3,000,000 ordinary share @ Tk. 1,000 Each)

Later on added (47,000,000 ordinary share @ Tk. 1,000 Each)

**Total authorize capital (50,000,000 ordinary share @ Tk. 1,000 Each)**

50,000,000,000	50,000,000,000
<b>50,000,000,000</b>	<b>50,000,000,000</b>

#### 13.2 Issued, subscribed & paid-up capital

Opening balance ( 17,673 shares @ Tk. 1000 each)

Add: Issued during the year ( 361,299 shares @ Tk. 1000 each)

**Total paidup capital (378,972 ordinary share @ Tk. 1,000 Each)**

378,972,000	378,972,000
-	-
<b>378,972,000</b>	<b>378,972,000</b>

#### 13.3 Composition of shareholders as on 31 December 2020

Sl. No.	Name & Address	Number of Shares	Number of Shares
1	Bangladesh power development board (BPDB), * WAPDA building, Motijheel C/A, Dhaka.	378,965	378,965
2	Mohammad Alauddin Additional Secretary, Power division, MPEMR, Bangladesh secretariat, Dhaka.	-	1
3	Md. Nurul Alam Additional Secretary (Planning), Power division, Bangladesh secretariat, Dhaka.	1	-
4	Neelufar Ahmed Special assistant to Prime Minister's, Dhaka-1212.	1	1
5	Begum Rubina Amin Additional secretary, Finance division, MOF.	-	1
6	Md. Belayet Hossain, Chairman, BPDP, WAPDA building, Motijheel C/A, Dhaka.	-	1
7	Mohammad Hossain DG, Power Cell, Biduyt Bhaban, 1 Abdul Gani Road, Dhaka.	1	-
8	Md. Zakir Hossain Member (Generation), BPDP, WAPDA building, Motijheel C/A, Dhaka.	-	1
9	MD. Shamsul Alam Member(Distribution), BPDP, WAPDA building, Motijheel C/A, Dhaka.	1	-
10	MD. Ashraful Islam Member(Generation), BPDP, WAPDA building, Motijheel C/A, Dhaka.	1	-
11	MD. Ekhlashur Rahman Additional Secretary, Finance Division, Ministry of Finance, Dhaka.	1	-
12	Abul Khayer Md. Aminur Rahman Additional Secretary, Power division, MPEMR, Bangladesh secretariat, Dhaka.	-	1
13	Ireen Parvin Deputy Secretary, Coordination-2, Power Division, Dhaka.	1	-
<b>Total</b>		<b>378,972</b>	<b>378,972</b>

### 14.00 Equity from government

Shiddhirganj 2x120MW PPP-O&M	14.1	2,229,784,463	2,229,784,463
Haripur 412 MW CCPP-O&M (DPP 1 & 2)	14.2	1,784,812,355	1,784,812,355
Shiddhirganj 335 MW CCPP project	14.3 (a)	-	-
Shiddhirganj 335 MW CCPP O&M	14.4 (a)	2,707,538,967	2,707,538,967
LA of 100 MW solar & 100 MW wind project	14.5 (a)	572,280,000	572,280,000
LA of 2x600 MW coal based power plant project	14.6 (a)	-	-
LA of Munshiganj 300-400 MW coal based power plant project	14.7 (a)	1,033,126,089	1,033,126,089
		<b>8,327,541,875</b>	<b>8,327,541,875</b>

The company has written to power division under Ministry of power, energy and mineral resources requesting them to give necessary direction to the company to issue shares against the equity received from the Govt.





	Notes	
	Amounts in BDT 30 June 2021	Amounts in BDT 30 June 2020
<b>14.1 GOB equity for Shiddhirganj 2x120MW PPP (O&amp;M)</b>		
Opening balance	2,229,784,463	2,229,784,463
Add: Addition during the period	-	-
	<b>2,229,784,463</b>	<b>2,229,784,463</b>
<b>14.2 GOB equity for Haripur 412 MW CCPP (O&amp;M)</b>		
Opening balance	1,784,812,355	1,784,812,355
Add: addition during the year	-	-
	<b>1,784,812,355</b>	<b>1,784,812,355</b>
<b>14.3 GOB finance for Shiddhirganj 335 MW CCPP project</b>		
Opening balance	-	4,281,088,129
Add: Addition during the year	-	600,000,000
Refund to GOB	-	4,881,088,129
Transfer to O&M	-	(368,523,184)
	-	<b>(4,512,564,946)</b>
<b>Classification of GOB finance:</b>		
(a) As equity (60%)	-	-
(b) As loan (40%)	-	-
	-	-
<b>14.4 GOB finance for Shiddhirganj 335 MW CCPP O&amp;M</b>		
Opening balance	4,512,564,946	-
Add: Transfer from project	-	4,512,564,946
	4,512,564,946	4,512,564,946
Refund to GOB	-	-
	<b>4,512,564,946</b>	<b>4,512,564,946</b>
<b>Classification of GOB finance:</b>		
(a) As equity (60%)	2,707,538,967	2,707,538,967
(b) As loan (40%)	1,805,025,978	1,805,025,978
	<b>4,512,564,946</b>	<b>4,512,564,946</b>
<b>14.5 GOB finance for LA of 100 MW solar &amp; 100 MW wind project</b>		
Opening balance	953,800,000	953,800,000
Add: Addition during the year	-	-
	953,800,000	953,800,000
Refund to GOB	-	-
	<b>953,800,000</b>	<b>953,800,000</b>
<b>Classification of GOB finance:</b>		
(a) As equity (60%)	572,280,000	572,280,000
(b) As loan (40%)	381,520,000	381,520,000
	<b>953,800,000</b>	<b>953,800,000</b>
<b>14.6 GOB finance for LA of 2x600 MW coal based power plant project</b>		
Opening balance	-	1,523,972,373
Add: Addition during the year	-	-
	-	1,523,972,373
Refund to GOB	-	(1,523,972,373)
	-	-
<b>Classification of GOB finance:</b>		
(a) As equity (60%)	-	-
(b) As loan (40%)	-	-
	-	-
<b>14.7 GOB finance for LA of Munshiganj 300-400 MW coal based power plant project</b>		
Opening balance	1,721,876,815	1,721,876,815
Add: Addition during the year	-	-
	1,721,876,815	1,721,876,815
Refund to GOB	-	-
	<b>1,721,876,815</b>	<b>1,721,876,815</b>
<b>Classification of GOB finance:</b>		
(a) As equity (60%)	1,033,126,089	1,033,126,089
(b) As loan (40%)	688,750,726	688,750,726
	<b>1,721,876,815</b>	<b>1,721,876,815</b>



	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>15.00 Research &amp; development fund</b>			
Opening balance		782,325,502	513,876,023
Add: Addition during the year (10% of net profit after tax)		73,651,366	243,908,473
Add: Interest during the year from investment of the fund		21,258,010	24,541,007
		877,234,878	782,325,502
Less: Fund used		-	-
		<b>877,234,878</b>	<b>782,325,502</b>
<b>16.00 Retained earnings</b>			
Opening balance		7,325,852,820	5,481,139,170
Add: Net profit/(loss) after tax for the year		736,513,664	2,439,084,731
Add: Prior years adjustments		(25,742,725)	-
Add: Received from Special Reserve Fund		12,158,007	-
Add: Received from Welfare Fund		13,515,347	-
		8,062,297,113	7,920,223,901
Less: Dividend paid		(120,000,000)	(350,000,000)
Less: Adjustment of Haripur 100 MW HFO project expenses		-	(462,608)
Less: Adjustment for reference petition.		(21,874,184)	-
Less: Provision against Tax demand by DCT (FY 2015-16)		(112,754,354)	-
Less: Allocation to research & development (R&D) fund		(73,651,366)	(243,908,473)
		<b>(328,279,904)</b>	<b>(594,371,081)</b>
		<b>7,734,017,209</b>	<b>7,325,852,820</b>
<b>16.01 Prior Year Adjustments</b>			
FGMO expense reimbursement (Har. 412 MW )		(923)	-
Interest Expense overcharged in FY 2019-20 (Har. 412 MW GoB loan, DPP-2)		9,836,540	-
Consultant expense of previous year (Har. 412 MW )		2,676,260	-
Consultant expense of previous year (Har. 412 MW )		(2,543,848)	-
Adjustment of provision for HHV factor (Har. 412 MW )		(51,680,480)	-
adjustment TA/DA allowance (Har. 412 MW )		15,965,526	-
		4,200	-
		<b>(25,742,725)</b>	<b>-</b>
<b>17.00 Loan from Government</b>			
Siddhirganj 2x120MW PPP (O&M)	17.1	743,261,488	817,587,637
Haripur 412 MW CCPP-O&M (DPP-1)	17.2	606,874,522	657,447,399
Haripur 412 MW CCPP-O&M (DPP-2)	17.3	178,417,366	178,417,366
Siddhirganj 335 MW CCPP project	14.3 (b)	-	-
Siddhirganj 335 MW CCPP O&M	14.4 (b)	1,805,025,978	1,805,025,978
LA of 100 MW solar & 100 MW wind project	14.5 (b)	381,520,000	381,520,000
LA of 300-400 MW coal based power plant project		688,750,726	688,750,726
		<b>4,403,850,080</b>	<b>4,528,749,106</b>
Classification :			
<b>A. Non-current portion</b>			
(a) Loan from government- 2x120MW		668,935,340	743,261,489
(b) Loan from government- 412MW(DPP-1)		556,301,645	606,874,522
(c) Loan from government- 412MW (DPP-2)		169,496,497	178,417,366
(d) Siddhirganj 335 MW CCPP project		-	-
(e) Siddhirganj 335 MW CCPP O&M		1,624,523,380	1,714,774,679
(e) LA of 100 MW solar & 100 MW wind project		381,520,000	381,520,000
(g) LA of 300-400 MW coal based power plant project		688,750,726	688,750,726
		<b>4,089,527,589</b>	<b>4,313,598,783</b>
<b>B. Current portion</b>			
(a) Loan from government- 2x120MW		74,326,148	74,326,148
(b) Loan from government- 412MW(DPP-1)		50,572,877	50,572,877
(c) Loan from government- 412MW(DPP-2)		8,920,868	-
(d) Loan from government- 335 MW		180,502,598	90,251,299
		<b>314,322,491</b>	<b>215,150,324</b>
		<b>4,403,850,080</b>	<b>4,528,749,106</b>
<b>17.1 Siddhirganj 2x120MW PPP (O&amp;M)</b>			
Opening balance		817,587,637	891,913,785
Add: addition during the year		-	-
		817,587,637	891,913,785
Payment during the year		(74,326,149)	(74,326,149)
		<b>743,261,488</b>	<b>817,587,637</b>



	Notes	Amounts in BDT	Amounts in BDT
		30 June 2021	30 June 2020
<b>17.2 GOB loan for Haripur 412 MW CCPP (O&amp;M)-DPP-1</b>			
Opening balance		657,447,399	708,020,276
Add: addition during the year		-	-
		657,447,399	708,020,276
Less: Payment during the year		(50,572,877)	(50,572,877)
		606,874,522	657,447,399
<b>17.3 GOB loan for Haripur 412 MW CCPP (O&amp;M)-DPP-2</b>			
Opening balance		178,417,366	178,417,366
Add: Transfer from project (DPP-2)		-	-
		178,417,366	178,417,366
Less: Payment/adjustment during the year		-	-
		178,417,366	178,417,366

#### 18.00 Loan from ADB for Siddhirganj 2x120 MW PPP

	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	US Dollar	US Dollar	BDT	BDT
Opening balance	62,841,890	68,306,402	5,332,134,367	5,771,890,969
Add: Addition during the year	-	-	-	-
	62,841,890	68,306,402	5,332,134,367	5,771,890,969
Less: Payment during the year	(5,464,512)	(5,464,512)	(463,390,618)	(462,844,177)
	57,377,378	62,841,890	4,868,743,749	5,309,046,792
Add/(Less): Curr. exch. loss/(gain)-realized*	-	-	(273,225)	1,092,913
Book value before unrealized curr. fluc. loss/(gain)	57,377,378	62,841,890	4,868,470,523	5,310,139,705
Add/(Less): Curr. exch. loss/(gain)-unrealized**	-	-	(2,868,869)	21,994,662
	57,377,378	62,841,890	4,865,601,654	5,332,134,367
<b>Classification :</b>				
A. Loan from ADB- non-current portion	51,912,866	57,377,378	4,402,211,037	4,868,470,523
B. Loan from ADB- current portion	5,464,512	5,464,512	463,390,618	463,663,843
	57,377,378	62,841,890	4,865,601,654	5,332,134,367

#### ADB loan profile:

A subsidiary loan agreement (SLA) was signed between government of Bangladesh (GoB) & Bangladesh power development board (BPDB) under loan no- 2039 BAN (funded by ADB) to construct Siddhirganj 2x100 MW (renamed as 2x120MW) peaking power plant. Later on board of BPDB took decision by a board resolution of 1158th board meeting held on 11/09/05 to hand over the assets & liabilities of the said plant to the company. In this context ministry of finance also assured through a letter vide ref # 07.141.032.00.045.2013-231, dated- 30/12/13, as the company has taken over assets & liabilities of the said plant so there will be no constraint to repay DSL by the company both principal & interest to govt. as per aforementioned SLA with BPDB. The terms & conditions as per the said SLA are given in the below:-

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

#### 19.00 Loan from JICA (Haripur 412 MW CCPP)

		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		JPY	JPY	BDT	BDT
JICA loan BD P-55	19.1	9,276,826,842	10,368,218,236	7,117,181,553	8,177,413,720
JICA loan BD P-58	19.2	16,157,423,787	17,450,017,689	12,395,975,529	13,762,828,950
		25,434,250,629	27,818,235,925	19,513,157,083	21,940,242,670

#### Classification :

A. Loan from JICA- non-current portion	23,050,265,333	25,434,250,629	17,684,163,564	20,059,993,467
B. Loan from JICA- current portion	2,383,985,296	2,383,985,296	1,828,993,519	1,880,249,203
	25,434,250,629	27,818,235,925	19,513,157,083	21,940,242,670

#### 19.1 JICA loan BD P-55 (DPP-1)

	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	JPY	JPY	BDT	BDT
Opening balance	10,368,218,236	11,459,609,629	8,177,413,720	8,974,020,300
Add: Addition/Adjustment during the year (2nd DPP)	-	-	-	-
	10,368,218,236	11,459,609,629	8,177,413,720	8,974,020,300
Payment during the year	(1,091,391,394)	(1,091,391,393)	(876,823,846)	(853,904,626)
	9,276,826,842	10,368,218,236	7,300,589,874	8,120,115,674
Add/(Less): Curr. exch. loss/(gain)-realized*	-	-	16,043,454	(763,974)
Book value before unrealized curr. fluc. loss/(gain)	9,276,826,842	10,368,218,236	7,316,633,327	8,119,351,700
Add/(Less): Curr. exch. loss/(gain)-unrealized	-	-	(199,451,774)	58,062,019
	9,276,826,842	10,368,218,236	7,117,181,553	8,177,413,720



	Notes		Amounts in BDT	Amounts in BDT
	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	JPY	JPY	BDT	BDT
Opening balance	17,450,017,689	18,742,611,591	13,762,828,950	14,677,339,138
Add: Addition/Adjustment during the year (2nd DPP)	-	-	-	-
	17,450,017,689	18,742,611,591	13,762,828,950	14,677,339,138
Payment during the year	(1,292,593,902)	(1,292,593,903)	(1,038,469,941)	(1,002,794,350)
	16,157,423,787	17,450,017,689	12,724,359,009	13,674,544,788
Add/(Less): Curr. exch. loss/(gain)-realized	-	-	19,001,130	(9,435,935)
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	16,157,423,787	17,450,017,689	12,743,360,140	13,665,108,853
Add/(Less): Curr. exch. loss/(gain)-unrealized	-	-	(347,384,611)	97,720,098
	16,157,423,787	17,450,017,689	12,395,975,529	13,762,828,950

#### JICA loan profile

The company, by two subsidiary loan agreements ( SLA) with the govt. of Bangladesh (GoB) is enjoying a long term loan facility from JICA under the loan No.BD P-55 & 58 on the following terms and conditions:

Loan limit	: JP ¥ 37,636,632,956
Loan taken so far	: BD P-55 : JPY 16,370.87 million. BD P-58 : JPY 12985.59 million (DPP-1) and JPY 640.33 million (DPP-2), i.e. Total loan for BD P-58 = 19,388.91 million Grand total loan for Haripur 412 MW = JPY 35,759.77 million (Both BD P-55 & P-58)
Purpose	: To construct Haripur 412 MW combined cycle power plant
Interest rate	: 2%
Tenure	: 20 Years including a grace period of 5 years
Repayment	: 30 semi- annual
Security	: None

#### 20.00 Loan from World Bank

		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		US Dollar	US Dollar	BDT	BDT
Shiddhirganj 335 MW CCPP	20.01	328,453,915	335,895,355	27,852,891,968	28,500,720,848
Sonagazi 50 MW Solar PPCP	20.02	3,689,492	105,786	312,868,909	8,975,941
		<b>332,143,407</b>	<b>336,001,141</b>	<b>28,165,760,877</b>	<b>28,509,696,789</b>

#### Classification

##### A. Non-current portion

- i) Loan from WB BD-4508 (Sid.335 MW)
- ii) Loan from WB BD -5737 (Sid.335 MW)
- ii) Loan from WB (Sonagazi 50 MW)- non-current portion

	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	US Dollar	US Dollar	BDT	BDT
i) Loan from WB BD-4508 (Sid.335 MW)	193,477,438	313,502,331	16,406,886,759	26,600,672,790
ii) Loan from WB BD -5737 (Sid.335 MW)	105,142,013	-	8,916,042,697	-
ii) Loan from WB (Sonagazi 50 MW)- non-current portion	3,689,492	105,786	312,868,909	8,975,941
	<b>302,308,943</b>	<b>313,608,117</b>	<b>25,635,798,366</b>	<b>26,609,648,731</b>

##### B. Current portion

- i) Loan from WB BD-4508 (Sid.335 MW)
- ii) Loan from WB BD -5737 (Sid.335 MW)
- ii) Loan from WB (Sonagazi 50 MW)- current portion

	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	US Dollar	US Dollar	BDT	BDT
i) Loan from WB BD-4508 (Sid.335 MW)	22,324,320	22,393,024	1,893,102,319	1,900,048,058
ii) Loan from WB BD -5737 (Sid.335 MW)	7,510,144	-	636,860,193	-
ii) Loan from WB (Sonagazi 50 MW)- current portion	-	-	-	-
	<b>29,834,464</b>	<b>22,393,024</b>	<b>2,529,962,512</b>	<b>1,900,048,058</b>
	<b>332,143,407</b>	<b>336,001,141</b>	<b>28,165,760,877</b>	<b>28,509,696,789</b>

#### 20.01 Loan from World Bank for Shiddhirganj 335 MW CCPP

		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		US Dollar	US Dollar	BDT	BDT
WB loan 4508-BD	20.1.1	215,801,758	223,243,198	18,299,989,078	18,942,185,350
WB loan 5737-BD	20.1.2	112,652,157	112,652,157	9,552,902,890	9,558,535,498
		<b>328,453,915</b>	<b>335,895,355</b>	<b>27,852,891,968</b>	<b>28,500,720,848</b>

#### 20.1.1 WB loan 4508-BD

	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	US Dollar	US Dollar	BDT	BDT
Opening balance	223,243,198	223,057,406	18,942,185,350	18,848,350,862
Add: Addition during the year	-	185,792	-	15,711,478
	223,243,198	223,243,198	18,942,185,350	18,864,062,340
Less: Payment during the year	(7,441,440)	-	(631,034,112)	-
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	215,801,758	223,243,198	18,311,151,238	18,864,062,340
Add/Less: Curr. fluctuation loss/(gain) -Realized	-	-	(372,072)	78,123,010
	215,801,758	223,243,198	18,310,779,166	18,942,185,350
Add/Less: Curr. fluctuation loss/(gain) -Un-realized	-	-	(10,790,088)	-
	215,801,758	223,243,198	18,299,989,078	18,942,185,350



	Notes		Amounts in BDT	
	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	US Dollar	US Dollar	BDT	BDT
<b>20.1.2 WB loan 5737-BD</b>				
Opening balance	112,652,157	59,309,073	9,558,535,498	5,011,616,708
Add: Addition during the year	-	53,343,083	-	4,515,852,822
	112,652,157	112,652,157	9,558,535,498	9,527,469,530
Payment during the year	-	-	-	-
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	<b>112,652,157</b>	<b>112,652,157</b>	<b>9,558,535,498</b>	<b>9,527,469,530</b>
Add/Less: Curr. fluctuation loss/(gain) adjust.*	-	-	(5,632,608)	31,065,968
	<b>112,652,157</b>	<b>112,652,157</b>	<b>9,552,902,890</b>	<b>9,558,535,498</b>

#### World bank loan profile

The company by a subsidiary loan agreement (SLA) with the government of Bangladesh (GoB) is enjoying a long term loan facility from World bank under loan No - 4508 BD & 5737 BD on the following terms & conditions:

Loan limit	: USD 403.60 million ( including additional financing of US\$ 176.71 million)
Loan	: 4508-BD USD 223.24 million, 5737-BD 112.65 Total 335.90 million
Purpose	: To construct Siddhirgonj 335 MW combined cycle power plant.
Interest rate	: 4%
Tenure	: 20 years including a grace period of 5 years
Repayment	: 30 semi- annual installments payable on 1st February & 1st August of every year
Security	: None

#### 20.02 WB Loan 63630 BD (Sonagazi 50 MW Solar PPCP)

	30 June 2021	30 June 2020	30 June 2021	30 June 2020
	US Dollar	US Dollar	BDT	BDT
Opening balance	105,786	-	8,975,941	-
Add: Addition/Adjustment during the year	3,583,706	105,786	303,898,257	8,986,520
	<b>3,689,492</b>	<b>105,786</b>	<b>312,874,198</b>	<b>8,986,520</b>
Payment during the year	-	-	-	-
	3,689,492	105,786	312,874,198	8,986,520
Add/Less: Curr. fluctuation loss/(gain)-unrealized	-	-	(5,289)	(10,579)
	<b>3,689,492</b>	<b>105,786</b>	<b>312,868,909</b>	<b>8,975,941</b>

#### 21.00 Lease Liabilities

Corporate Office	21.1	7,128,787	9,809,450
Sid. 2x120 MW PPP	21.2	48,874,484	48,874,484
Haripur 412 MW CCPP	21.3	102,296,644	102,296,644
Sid. 335 MW CCPP	21.4	23,576,658	23,576,658
		<b>181,876,573</b>	<b>184,557,236</b>

#### Classification

##### A. Non-current portion

i) Corporate	4,537,742	9,809,450
ii) Sid. 2x120MW PPP	36,336,571	48,874,484
iii) Haripur 412MW CCPP	75,853,869	102,296,644
iv) Sid. 335MW CCPP	16,605,819	23,576,658
	<b>133,334,001</b>	<b>184,557,236</b>

##### B. Current portion

i) Corporate	2,591,045	-
ii) Sid. 2x120MW PPP	12,537,913	-
iii) Haripur 412MW CCPP	26,442,775	-
iv) Sid. 335MW CCPP	6,970,839	-
	<b>48,542,572</b>	<b>-</b>
	<b>181,876,573</b>	<b>184,557,236</b>

#### 21.1 Corporate Office

Opening balance	9,809,450	9,809,450
Add: Addition during the period	-	9,809,450
	9,809,450	9,809,450
Paid during the period	(2,680,663)	-
	<b>7,128,787</b>	<b>9,809,450</b>

\* Corporate office lease liability includes office rent with a contract period of 5 years which will be ended on May 2024. Interest rate @ 9% per annum has been considered to calculate present value of lease liabilities.



	Notes	Amounts in BDT	Amounts in BDT
		30 June 2021	30 June 2020
<b>21.2 Sid. 2x120 MW PPP</b>			
Opening balance		48,874,484	-
Add: addition during the year		-	48,874,484
Paid during the period		48,874,484	48,874,484
		<u>48,874,484</u>	<u>48,874,484</u>
* Lease liability of Siddhirganj 2x120MW includes land lease rent with a contract period of 22 years which will be ended in 2033. Interest rate @ 9% per annum has been considered to calculate present value of lease liabilities.			
<b>21.4 Haripur 412 MW CCPP</b>			
Opening balance		102,296,644	-
Add: Addition during the year		-	102,296,644
Paid during the period		102,296,644	102,296,644
		<u>102,296,644</u>	<u>102,296,644</u>
* Lease liability of Haripur 412MW includes land lease rent with a contract period of 25 years which will be ended in 2036. Interest rate @ 9% per annum has been considered to calculate present value of lease liabilities.			
<b>21.3 Sid. 335 MW CCPP</b>			
Opening balance		23,576,658	-
Add: Addition during the year		-	23,576,658
Paid during the period		23,576,658	23,576,658
		<u>23,576,658</u>	<u>23,576,658</u>
* Lease liability of Siddhirganj 335MW includes land lease rent with a contract period of 25 years which will be ended in 2037. Interest rate @ 9% per annum has been considered to calculate present value of lease liabilities.			
<b>22.00 Security deposit &amp; retention money</b>			
Corporate		869,139	1,263,391
Siddhirganj 2x120 MW PPP - O&M		5,360,227	6,300,025
Haripur 412 MW CCPP (O&M)		7,981,577	11,235,795
Siddhirganj 335 MW CCPP (O&M)		4,244,343	1,074,230
Sonagazi 50 MW Solar Power plant project		52,190	-
		<u>18,507,476</u>	<u>19,873,443</u>
<b>23.00 Trade &amp; other payables</b>			
Corporate	23.1	238,893,457	294,624,891
Siddhirganj 2x120 MW PPP - O&M	23.2	741,621,022	611,505,904
Haripur 412 MW CCPP -O&M	23.3	404,866,240	733,806,272
Siddhirganj 335 MW CCPP- project	23.4	-	145,880,435
Siddhirganj 335 MW CCPP- O&M	23.5	573,406,454	385,338,763
Sonagazi 50 MW Solar Power plant project	23.6	1,008,060	20
		<u>1,959,795,233</u>	<u>2,171,156,285</u>
<b>23.1 Corporate</b>			
Provision for audit fees		535,388	535,388
Payable to gratuity trust		47,749,934	45,027,208
VAT & tax payable		-	41,829
Salary payable		313,659	67,386
Sundry bills payable		770,499	4,979,132
Payable to R&D fund		73,651,366	243,908,473
Provision for Payable		113,221,429	-
Others payable		2,651,182	65,475
		<u>238,893,457</u>	<u>294,624,891</u>
<b>23.2 Siddhirganj 2x120 MW PPP - O&amp;M</b>			
Gas bill payable- Titas gas		493,139,642	386,099,231
Provision for HHV factor- Titas gas*		215,536,047	215,536,047
Sundry bills payable		32,561,377	9,870,626
Interest Payable- Lease		359,957	-
Provision for Payable		23,999	-
		<u>741,621,022</u>	<u>611,505,904</u>



	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>23.3 Haripur 412 MW CCPP -O&amp;M</b>			
Gas bill payable- Titas Gas		363,803,322	710,101,414
Provision for HHV factor- Titas Gas*		3,684,517	19,650,042
Sundry bills payable		19,485,332	4,054,816
Provision for Payable		17,111,928	-
Interest Payable on lease		781,141	-
		-	-
		<b>404,866,240</b>	<b>733,806,272</b>
<b>23.4 Siddhirganj 335 MW CCPP project</b>			
Provision for HHV factor- Titas Gas		-	-
Vat & tax payable		-	-
Other liabilities		-	145,880,435
		-	<b>145,880,435</b>
<b>23.5 Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Gas bill payable- Titas Gas		562,765,379	385,203,710
Vat & tax payable		-	7,540
Sundry bills payable		10,432,466	127,513
Interest Payable- Lease		208,608	-
Other liabilities		-	-
		<b>573,406,454</b>	<b>385,338,763</b>
<b>23.6 Sonagazi 50 MW Solar Power plant project</b>			
VAT payable		1,008,060	20
		<b>1,008,060</b>	<b>20</b>
<b>24.00 Interest payable on loan</b>			
Interest on GOB loan	24.1	246,753,525	618,966,635
Interest on ADB loan (Siddhirganj 2x120 MW PPP )	24.2	111,503,350	-
Interest on JICA loan (Haripur 412 MW CCPP)	24.3	178,893,546	23,583
Interest on WB loan (Sid. 335 MW CCPP)	24.4	4,684,430,275	4,263,649,969
Interest on WB loan (Sonagazi 50 MW Solar PPCP)	24.5	433,730	19,888
		<b>5,222,014,427</b>	<b>4,882,660,075</b>
<b>24.1 Interest payable on GOB loan (Details in annexure-C)</b>			
Siddhirganj 2x120 MW PPP	24.1.1	-	-
Haripur 412 MW CCPP (O&M)	24.1.2	-	-
Haripur 412 MW CCPP (O&M, DPP-2)	24.1.3	6,876,261	6,876,261
Siddhirganj 335 MW CCPP-project	24.1.4	-	-
Siddhirganj 335 MW CCPP-O&M	24.1.5	107,537,535	511,858,767
LA for Fenil 100 MW solar & 100 MW wind PPP project	24.1.6	48,149,915	36,704,315
LA for 2x600 MW USC coal based power plant project	24.1.7	41,789,187	41,789,187
LA for Munshiganj 300-400 MW USC coal based power plant project	24.1.8	42,400,627	21,738,105
		<b>246,753,525</b>	<b>618,966,635</b>
<b>24.1.1 Siddhirganj 2x120 MW</b>			
Opening balance		-	449,204,843
Add: Addition during the year		40,879,382	41,581,917
		<b>40,879,382</b>	<b>490,786,760</b>
Less: Paid during the year		(40,879,382)	(490,786,760)
		-	-
<b>24.1.2 Haripur 412 MW(O&amp;M)-DPP-1</b>			
Opening balance (Including IDC)		-	54,119,906
Add: Addition during the year		9,861,711	10,005,116
		<b>9,861,711</b>	<b>64,125,022</b>
Less: Paid during the year		(9,861,711)	(87,470,293)
		-	(23,345,271)
Less: Prepaid Interest		-	23,345,271
		-	-
<b>24.1.3 Haripur 412 MW(O&amp;M)-DPP-2</b>			
Opening balance(IDC)		6,876,261	1,523,740
Add: Addition during the year		2,676,260	5,352,521
		<b>9,552,521</b>	<b>6,876,261</b>
Less: Adjustment during the year		(2,676,260)	-
		<b>6,876,261</b>	<b>6,876,261</b>



	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>24.1.4 Siddhirgonj 335 MW CCPP project</b>			
Opening balance(IDC)		-	458,472,011
Add: Addition during the year(IDC)		-	53,386,756
		-	<b>511,858,767</b>
Less: Transfer during the year		-	(511,858,767)
		-	-
<b>24.1.5 Siddhirgonj 335 MW CCPP -O&amp;M</b>			
Opening balance		511,858,767	-
Add: Addition during the year		54,150,779	-
Add: Transfer during the year		-	511,858,767
		<b>566,009,546</b>	<b>511,858,767</b>
Less: Paid during the year		(458,472,011)	-
		<b>107,537,535</b>	<b>511,858,767</b>
<b>24.1.6 LA for Feni 100 MW solar &amp; 100 MW wind PPP project</b>			
Opening balance(IDC)		36,704,315	25,258,715
Add: Addition during the year(IDC)		11,445,600	11,445,600
		<b>48,149,915</b>	<b>36,704,315</b>
Less: Paid during the year		-	-
		<b>48,149,915</b>	<b>36,704,315</b>
<b>24.1.7 LA for Pekua 2x600 MW coal based power plant project</b>			
Opening balance(IDC)		41,789,187	37,217,270
Add: Addition during the year(IDC)		-	4,571,917
		<b>41,789,187</b>	<b>41,789,187</b>
Less: Paid during the year		-	-
		<b>41,789,187</b>	<b>41,789,187</b>
<b>24.1.8 LA for Munshiganj 300-400 MW coal based power plant project (Details in Annexure C-7)</b>			
Opening balance(IDC)		21,738,105	1,075,583
Add: Addition during the year(IDC)		20,662,522	20,662,522
		<b>42,400,627</b>	<b>21,738,105</b>
Less: Paid during the year		-	-
		<b>42,400,627</b>	<b>21,738,105</b>
<b>24.2 Interest Payable on ADB Loan</b>			
		<b>30 June 2021</b>	<b>30 June 2020</b>
		<b>US Dollar</b>	<b>US Dollar</b>
Opening balance		(0)	22,043,692
Add: Addition during the year		2,946,766	3,231,173
		<b>2,946,766</b>	<b>25,274,865</b>
Less: Paid during the year		(1,631,868)	(25,274,865)
		1,314,898	(0)
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized*		-	-
		<b>1,314,898</b>	<b>(0)</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized**		-	-
		<b>1,314,898</b>	<b>(0)</b>
		<b>30 June 2021</b>	<b>30 June 2020</b>
		<b>BDT</b>	<b>BDT</b>
		-	1,862,691,953
		249,885,757	274,165,029
		<b>249,885,757</b>	<b>2,136,856,982</b>
		(138,382,407)	(2,141,978,699)
		<b>111,503,350</b>	<b>(5,121,717)</b>
		-	5,121,717
		<b>111,503,350</b>	<b>-</b>
		<b>111,503,350</b>	<b>-</b>
<b>24.3 Interest payable on JICA loan</b>			
		<b>30 June 2021</b>	<b>30 June 2020</b>
		<b>JPY</b>	<b>JPY</b>
Interest on JICA loan BD (BD P-55, DPP-1) 24.3.1		85,067,480	29,901
Interest on JICA loan BD (BD P-58, DPP-1) 24.3.2		148,109,718	-
Interest on JICA loan BD (BD P-58, DPP-2) 24.3.3		-	-
		<b>233,177,198</b>	<b>29,901</b>
		<b>30 June 2021</b>	<b>30 June 2020</b>
		<b>BDT</b>	<b>BDT</b>
		65,263,771	23,583
		113,629,776	-
		<b>178,893,546</b>	<b>23,583</b>
<b>24.3.1 Interest payable on JICA loan BD (BD P-55, DPP-1)</b>			
		<b>30 June 2021</b>	<b>30 June 2020</b>
		<b>JPY</b>	<b>JPY</b>
Opening balance (Including IDC)		29,901	1,146,159,748
Add: Addition during the year		191,784,627	214,929,352
		<b>191,814,528</b>	<b>1,361,089,100</b>
Less: Payment during the year		(106,747,048)	(1,361,059,199)
		85,067,480	29,901
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized		-	-
		<b>85,067,480</b>	<b>29,901</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized		-	-
		<b>85,067,480</b>	<b>29,901</b>
		<b>30 June 2021</b>	<b>30 June 2020</b>
		<b>BDT</b>	<b>BDT</b>
		23,583	897,557,699
		152,149,613	169,514,780
		<b>152,173,196</b>	<b>1,067,072,479</b>
		(86,908,782)	(1,062,798,179)
		<b>65,264,414</b>	<b>4,274,300</b>
		-	(8,146,253)
		<b>65,264,414</b>	<b>(3,871,953)</b>
		(643)	3,895,536
		<b>65,263,771</b>	<b>23,583</b>





	Notes	Amounts in BDT		Amounts in BDT	
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
<b>24.3.2 Interest payable on JICA loan BD (BD P-58, DPP-1)</b>					
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		JPY	JPY	BDT	BDT
Opening balance (Including IDC)		-	775,352,258	-	607,178,353
Add: Merging of JICA loan BD P-58 (DPP-2)	24.3.3	-	78,908,407	-	61,793,174
Add: Addition during the year		330,489,405	357,322,534	257,614,412	281,820,282
		<b>330,489,405</b>	<b>1,211,583,200</b>	<b>257,614,412</b>	<b>950,791,809</b>
Less: Payment during the year		(5,155,520)	(1,388,807,367)	(4,207,935)	(1,100,392,618)
Less: Prepaid interest adjustment during the year		(177,224,167)	-	(139,776,701)	-
		148,109,718	(177,224,167)	113,629,776	(149,600,809)
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized		-	-	-	9,824,108
		<b>148,109,718</b>	<b>(177,224,167)</b>	<b>113,629,776</b>	<b>(139,776,701)</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized		-	-	-	-
		<b>148,109,718</b>	<b>(177,224,167)</b>	<b>113,629,776</b>	<b>(139,776,701)</b>
Less : Transfer to Prepaid Interest		-	177,224,167.00	-	139,776,701
		<b>148,109,718</b>	<b>-</b>	<b>113,629,776</b>	<b>-</b>
<b>24.3.3 Interest payable on JICA loan BD P-58 (DPP-2)</b>					
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		JPY	JPY	BDT	BDT
Opening balance (IDC)		-	78,908,407	-	61,793,174
Add: Addition during the year-IDC		-	-	-	-
		-	78,908,407	-	61,793,174
Less: Merging with DPP-1		-	(78,908,407)	-	(61,793,174)
		-	-	-	-
<b>24.4 Interest payable on World Bank loan</b>					
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		US Dollar	US Dollar	BDT	BDT
Interest on WB loan BD (4508-BD)	24.4.1	42,962,911	42,477,337	3,643,254,881	3,604,202,073
Interest on WB loan BD (5737-BD)	24.4.2	12,278,012	7,771,926	1,041,175,393	659,447,897
		<b>55,240,923</b>	<b>50,249,263</b>	<b>4,684,430,275</b>	<b>4,263,649,969</b>
<b>24.4.1 Interest on WB loan BD (4508-BD)</b>					
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		US Dollar	US Dollar	BDT	BDT
Opening balance (IDC)		42,477,337	42,065,683	3,604,202,073	3,554,550,175
Add: Interest during the period		8,532,851	8,924,956	723,585,765	757,282,498
		<b>51,010,188</b>	<b>50,990,638</b>	<b>4,327,787,838</b>	<b>4,311,832,673</b>
Paid during the year		(8,047,277)	(8,513,301)	(682,409,089)	(722,353,590)
		42,962,911	42,477,337	3,645,378,749	3,589,479,083
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized		-	-	(365,157)	-
		<b>42,962,911</b>	<b>42,477,337</b>	<b>3,645,013,592</b>	<b>3,589,479,083</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized		-	-	(1,758,710)	14,722,990
		<b>42,962,911</b>	<b>42,477,337</b>	<b>3,643,254,881</b>	<b>3,604,202,073</b>
<b>24.4.2 Interest on WB loan BD (5737-BD)</b>					
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		US Dollar	US Dollar	BDT	BDT
Opening balance (IDC)		7,771,926	4,814,900	659,447,897	406,859,067
Add: Addition during the period		4,506,086	2,957,026	382,116,093	250,903,615
		<b>12,278,012</b>	<b>7,771,926</b>	<b>1,041,563,989</b>	<b>657,762,681</b>
Paid during the year		-	-	-	-
		12,278,012	7,771,926	1,041,563,989	657,762,681
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized		-	-	-	-
		<b>12,278,012</b>	<b>7,771,926</b>	<b>1,041,563,989</b>	<b>657,762,681</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized		-	-	(388,596)	1,685,215
		<b>12,278,012</b>	<b>7,771,926</b>	<b>1,041,175,393</b>	<b>659,447,897</b>
<b>24.5 Interest on WB loan BD</b> (Soangazi 50 MW Solar PPCP)					
		30 June 2021	30 June 2020	30 June 2021	30 June 2020
		US Dollar	US Dollar	BDT	BDT
Opening balance (IDC)		-	-	19,888	-
Add: Addition during the period (IDC)		-	-	413,842	19,888
		-	-	433,730	19,888
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized*		-	-	-	-
		-	-	<b>433,730</b>	<b>19,888</b>



	Notes	Amounts in BDT	
		30 June 2021	30 June 2020
<b>25.00 WPPF provision</b>			
Opening balance		168,136,588	124,673,975
Add: Addition during the year @ 5% on net income before WPPF and tax.		50,862,595	132,324,540
		<b>218,999,183</b>	<b>256,998,515</b>
Paid during the year *		(119,092,086)	(88,861,927)
		<b>99,907,097</b>	<b>168,136,588</b>
<b>26.1 Addition during the period</b>			
Profit before contribution to WPPF & income		1,042,994,620	2,646,490,793
Less : Prior year Adjustment		(25,742,725)	-
Net base amount for WPPF calculation		<b>1,017,251,895</b>	<b>2,646,490,793</b>
Net WPPF Provision @ 5%		<b>50,862,595</b>	<b>132,324,540</b>
<b>26.00 Income tax provision</b>			
<b>Current tax:</b>			
Opening balance		75,081,522	59,657,577
Add: Addition during the year (minimum tax @0.6%)*	26.1	255,618,361	75,081,522
		<b>330,699,883</b>	<b>134,739,099</b>
AIT adjustment against corporate tax current assessment year		(75,081,522)	(59,657,577)
		<b>255,618,361</b>	<b>75,081,522</b>
<b>26.1 Income tax expense during the year</b>			
Addition during the year*		255,618,361	75,081,522
Reimbursement of corporate income tax		-	-
		<b>255,618,361</b>	<b>75,081,522</b>

Revenue Items	Revenue Amount (tk)	Tax rate	Tax Amount
Revenue from sales of energy	11,579,257,285.18	0.6%	69,475,544
Non operating income	572,747,129.00	32.5%	186,142,817
<b>Total</b>	<b>12,152,004,414.18</b>		<b>255,618,361</b>

#### Deferred tax

As per provision of power purchase agreement (PPA) between EGCB and BPDB, BPDB will pay the corporate income tax of the company only to the extent of income NB: Income Tax authority conducted audit of the Company's Tax return for the FY 2015-16 (AY 2016-17) and issued a tax demand amounting to BDT 134,628,538. In



	Notes	Amounts in BDT	
		30-Jun-21	30-Jun-20
<b>27.00 Revenue from sales of energy</b> (Details in Annexure-E)			
Siddhirganj 2x120 MW PPP - O&M	27.1	2,616,408,572	2,254,363,235
Haripur 412 MW CCPP - O&M	27.2	5,017,728,202	6,271,487,514
Siddhirganj 335 MW CCPP - O&M	27.3	3,945,120,511	3,260,352,292
		<b>11,579,257,285</b>	<b>11,786,203,041</b>
<b>27.1 Siddhirganj 2x120 MW PPP - O&amp;M</b>			
Capacity payment		1,595,827,286	1,656,822,456
Energy payment		1,083,146,458	729,377,726
		<b>2,678,973,743</b>	<b>2,386,200,183</b>
Plant outage		(62,565,171)	(131,836,948)
		<b>2,616,408,572</b>	<b>2,254,363,235</b>
<b>27.2 Haripur 412 MW CCPP - O&amp;M</b>			
Capacity payment		3,612,637,232	3,680,018,231
Energy payment		1,939,175,905	2,915,176,410
		<b>5,551,813,137</b>	<b>6,595,194,641</b>
Plant outage		(534,084,935)	(323,707,128)
		<b>5,017,728,202</b>	<b>6,271,487,514</b>
<b>27.3 Siddhirganj 335 MW CCPP - O&amp;M</b>			
Capacity payment		3,119,771,752	2,771,091,327
Energy payment		1,193,018,382	1,282,849,543
		<b>4,312,790,134</b>	<b>4,053,940,870</b>
Plant outage		(367,669,623)	(793,588,578)
		<b>3,945,120,511</b>	<b>3,260,352,292</b>
<b>28.00 Cost of energy sold</b>			
Siddhirganj 2x120 MW PPP - O&M	28.1	1,900,035,766	1,543,528,571
Haripur 412 MW CCPP - O&M	28.2	3,771,082,624	4,420,237,020
Siddhirganj 335 MW PPP - O&M	28.3	3,277,464,825	2,890,471,269
		<b>8,948,583,215</b>	<b>8,854,236,860</b>
<b>28.1 Siddhirganj 2x120 MW PPP - O&amp;M</b>			
i) Gas bill for generation	Annex-F-1	1,054,439,458	642,918,951
ii) Salary & employee benefits	Annex-H-1	124,026,897	112,548,667
iii) Security services	Annex-G-1.1	3,781,500	3,777,250
iv) Electricity expenses		109,631	72,813
v) Advertising & promotion		213,674	699,557
vi) Repair & maintenance-plant	Annex-G-1.2	61,152,329	41,115,246
vii) Repair & maintenance-vehicle	Annex-G-1.3	2,605,986	2,539,325
viii) Repair & maintenance-other assets	Annex-G-1.4	967,075	3,355,135
ix) Bank charge & commission		282,071	45,176
x) Printing & stationary		432,299	531,530
xi) Travelling & communication expense	Annex-G-1.5	598,518	1,880,065
xii) Legal, license & professional fees	Annex-G-1.6	3,053,577	1,081,108
xiii) Consultants expense		5,424,680	2,336,613
xiv) Entertainment expense		131,993	63,926
xv) Chemical & detergent		-	299,700
xvi) Insurance premium		39,772,124	36,797,456
xvii) Training (capacity building) expenses		1,867,980	1,356,896
xviii) Miscellaneous expenses	Annex-G-1.7	804,369	1,402,824
xix) Gratuity expense		7,823,791	8,979,329
xx) Amortization of right to use asset		3,999,523	4,359,480
xxi) Interest Expense on Lease		359,957	-
xxii) Depreciation & amortization	Annex-A-1.2, A-2	627,960,458	714,164,981
		<b>1,939,807,890</b>	<b>1,580,326,027</b>
Insurance premium reimbursement		(39,772,124)	(36,797,456)
		<b>1,900,035,766</b>	<b>1,543,528,571</b>



		Amounts in BDT	
		30-Jun-21	30-Jun-20
<b>28.2</b>	<b>Haripur 412 MW CCPP - O&amp;M</b>		
	Notes		
i)	Gas bill for generation	Annex-F-2	1,574,243,668
ii)	Salary & other benefits	Annex-H-2	2,389,586,552
iii)	Security services	Annex-G-2.1	153,901,220
iv)	Electricity expense	Annex-G-2.2	6,182,100
v)	Advertising & promotion		5,319,060
vi)	Chemical & detergent		299,694
vii)	Repair & maintenances-plant	Annex-G-2.3	406,462
viii)	Repair & maintenances-vehicles	Annex-G-2.4	18,739,240
ix)	Repair & maintenances-other fixed assets	Annex-G-2.5	24,484,665
x)	Bank charge & commission		146,356,615
xi)	Printing & stationary		124,015,096
xii)	Travelling & communication expenses	Annex-G-2.6	4,225,683
xiii)	Legal, license & professional fees	Annex-G-2.7	4,252,793
xiv)	Consultants expense		5,993,902
xv)	Entertainment expense		1,136,066
xvi)	Insurance premium		2,045,047
xvii)	Training (capacity building) expenses		553,408
xviii)	Miscellaneous expenses	Annex-G-2.8	421,778
xix)	Gratuity expense		967,943
xx)	Interest Expense on lease		3,972,797
xxi)	Amortization of right to use asset		781,141
xxii)	Depreciation expense	Annex-A-1.3	8,679,339
			1,754,738,223
			<b>3,851,033,932</b>
	Insurance reimbursement		4,488,275,774
			(79,951,308)
			<b>3,771,082,624</b>
			<b>4,420,237,020</b>
<b>28.3</b>	<b>Siddhirganj 335 MW CCPP - O&amp;M</b>		
i)	Gas bill for generation	Annex-F-3	1,217,170,793
ii)	Salary & other benefits	Annex-H-3	1,105,896,440
iii)	Security services	Annex-G-3.1	148,216,984
iv)	Advertising & promotion		106,458,946
v)	Chemical & detergent		13,534,798
vi)	Repair & maintenances-plant	Annex-G-3.2	8,918,356
vii)	Repair & maintenance- vehicles	Annex-G-3.3	707,692
viii)	Repair & maintenance- other fixed assets	Annex-G-3.4	725,411
ix)	Bank charge & commission		21,167,544
x)	Printing & stationary		7,515,811
xi)	Travelling & communication expense	Annex-G-3.5	60,118,476
xii)	Legal, license & professional fees	Annex-G-3.6	26,207,597
xiii)	Consultants expense		1,397,320
xiv)	Entertainment expense		2,709,015
xv)	Training (capacity building) expenses		3,301,704
xvi)	Miscellaneous expense	Annex-G-3.7	125,028
xvii)	Gratuity expense (O&M)		686,267
xviii)	Amortization of right to use asset		27,599
xix)	Interest Expense on lease		469,850
xx)	Depreciation expense	Annex-A-1.4	362,384
			1,078,268
			2,325,908
			12,372,075
			264,342
			1,525,137
			1,233,455
			1,960,498
			9,280,592
			8,878,456
			2,317,872
			2,526,480
			208,608
			-
			1,779,063,104
			1,617,574,590
			<b>3,277,464,825</b>
			<b>2,890,471,269</b>
<b>29.00</b>	<b>Administrative expenses ( corporate office)</b>		
i)	Salary & other benefits	Annex-H-4	153,841,571
ii)	Wages & security services		134,059,855
iii)	Rent & utilities	Annex-G-4.1	970,747
iv)	Advertising & promotion		883,960
v)	Repair & maintenances-vehicles	Annex-G-4.2	2,737,891
vi)	Repair & Maintenances- other fixed assets	Annex-G-4.3	5,101,806
vii)	Bank charge & commission		1,118,003
viii)	Printing & stationary		1,165,734
ix)	Travelling & communication expenses	Annex-G-4.4	7,574,480
x)	Legal, license & professional fees	Annex-G-4.5	6,728,371
xi)	Consultants expense		1,907,990
xii)	AGM/EGM exp.		1,455,636
xiii)	Recruitment,training (capacity building) & Innovation expenses	Annex-G-4.6	4,912,456
xiv)	Honorarium	Annex-G-4.7	2,736,452
xv)	Group insurance premium		1,064,919
xvi)	Donation/Subscription/CSR/Ceremonial expense	Annex-G-4.8	1,633,580
xvii)	Entertainment expense		2,592,076
xviii)	Miscellaneous expense	Annex-G-4.9	4,186,192
xix)	Gratuity expense		993,194
xx)	Amortization of right to use asset		7,322,625
xxi)	Interest Expense on Lease		3,312,846
xxii)	Depreciation & amortization	Annex-A-1.1, A-2	3,001,237
			1,197,106
			6,638,913
			12,147,001
			3,672,440
			2,950,500
			8,940,289
			8,507,637
			5,456,072
			303,650
			750,895
			1,535,217
			1,324,084
			12,609,561
			13,351,311
			2,680,663
			-
			132,472
			21,779,576
			20,740,769
			<b>253,805,325</b>
			<b>232,520,819</b>



	Notes	Amounts in BDT	
		30-Jun-21	30-Jun-20
<b>30.00 Non Operating Income (NOI)</b>			
Corporate office	30.1	563,615,041	707,364,796
Siddhirganj 2x120 MW (O&M)	30.2	2,096,718	2,821,315
Haripur 412 MW CCPP (O&M)	30.3	5,352,349	12,902,359
Siddhirganj 335 MW CCPP (O&M)	30.6	1,683,021	4,295,546
Non operating income- Sonagazi 50 MW Solar Plant Project		-	-
		<b>572,747,129</b>	<b>727,384,017</b>
<b>30.1 Non operating income- corporate</b>			
Interest on bank account		27,129,581	22,282,710
Interest on FDR		535,325,936	665,040,854
Income from notice pay		58,500	154,173
Non operating income- Haripur 412 MW CCPP Project (DPP-2)		-	186,153
Non operating income- Siddhirganj 335 MW CCPP project	30.5	979,097	8,332,101
Non operating income- Feni 100 MW land acquisition project	30.7	-	36,382
Non operating income-Sonagazi 50 MW Solar project	30.8	62,838	-
Sale of tender document		44,000	1,774,757
Income from recruitment process		-	9,541,260
Income from transport charge		-	13,780
Miscellaneous income		15,087	2,627
		<b>563,615,041</b>	<b>707,364,796</b>
Non operating income consisting of bank interest and other income of all projects of EGCB Ltd. have been recognized as Non operating income of the company and transferred to corporate office as per decision of the management (Note 2.11.ii).			
<b>30.2 Non operating income- Siddhirganj 2x120 MW PPP (O&amp;M)</b>			
Interest on bank account		2,096,718	1,237,955
House rent recovery		-	385,590
Sale of tender document		-	200
Liquidity damage		-	12,840
Miscellaneous income		-	1,184,730
		<b>2,096,718</b>	<b>2,821,315</b>
<b>30.3 Non operating income- Haripur 412 MW CCPP(O&amp;M)</b>			
Interest on bank account		3,387,484	5,588,937
House rent recovery		-	753,000
Sale of scrap		1,882,165	325,137
Sale of tender document		3,000	3,000
Liquidity damage		-	6,026,116
Income from transport charge		-	7,100
Miscellaneous income		79,700	199,068
		<b>5,352,349</b>	<b>12,902,359</b>
<b>30.4 Non operating income- Haripur 412 MW CCPP project (DPP-2)</b>			
Interest on Bank account		-	186,153
Miscellaneous income		-	-
Transfer to corporate office		-	186,153
		-	(186,153)
		-	-
<b>30.5 Non operating income- Siddhirganj 335 MW CCPP project</b>			
Interest on bank account		979,097	8,332,101
Miscellaneous income		-	-
		979,097	8,332,101
Transfer to corporate office		(979,097)	(8,332,101)
		-	-
<b>30.6 Non operating income- Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Interest on bank account		1,661,142	4,150,558
Liquidity Damage (LD)		-	7,552
Sale of scrap		-	11,100
Sale of tender document		-	100
Income from transport charge		-	13,735
Miscellaneous income		21,879	112,500
		<b>1,683,021</b>	<b>4,295,546</b>



	Notes	Amounts in BDT	
		30-Jun-21	30-Jun-20
<b>30.7 Non operating income- Feni 100 MW land acquisition project</b>			
Interest on bank account		-	36,382
Miscellaneous income		-	-
		-	<b>36,382</b>
Transfer to corporate office		-	(36,382)
		-	-
<b>30.8 Non operating income- Sonagazi 50 MW Solar Plant Project</b>			
Interest on bank account		62,838	-
		<b>62,838</b>	-
Transfer to corporate office		(62,838)	-
		-	-
<b>31.00 Non-operating expense</b>			
Financial expense	31.1	1,872,919,772	782,439,645
Foreign exchange gain/loss - realized	31.2	33,701,482	(2,101,059)
		<b>1,906,621,254</b>	<b>780,338,585</b>
<b>31.1 Financial expense</b>			
Interest on ADB loan (Sid. 2x120 MW)		249,885,757	274,165,029
Interest on GOB loan (Sid. 2x120 MW)		40,879,382	41,581,917
Interest on JICA loan (BD P-55, DPP-1) (Har. 412 MW)		152,149,613	169,514,780
Interest on JICA loan (BD P-58, DPP-1) (Har. 412 MW)		257,614,412	281,820,282
Interest on GOB loan (Har. 412 MW)		9,861,711	10,005,116
Interest on GOB loan (Har. 412 MW)-DPP-2		2,676,260	5,352,521
Interest on GOB loan (Sid. 335 MW O&M)		54,150,779	-
Interest on WB loan (BD-4508)		723,585,765	-
Interest on WB loan (BD-5737)		382,116,093	-
		<b>1,872,919,772</b>	<b>782,439,645</b>
<b>31.2 Foreign exchange (loss)/gain-realized</b>			
Foreign exchange (loss)/gain against ADB installment payment		273,225	(1,092,913)
Foreign exchange (loss)/gain against ADB interest payment		-	(5,121,717)
Foreign exchange (loss)/gain against JICA principal payment(BD P-55)		(16,043,454)	763,974
Foreign exchange (loss)/gain against JICA principal payment(BD P-58)		(19,001,130)	9,435,935
Foreign exchange (loss)/gain against JICA interest payment (BD P-55)		-	8,146,253
Foreign exchange (loss)/gain against JICA interest payment (BD P-58)		-	(9,824,108)
Foreign exchange (loss)/gain against bill payment-Sid. 2x120 MW		27,125	(206,364)
Foreign exchange (loss)/gain against bill payment-Haripur 412 MW		323,927	-
Foreign exchange (loss)/gain against WB principal payment (BD 4508)		372,072	-
Foreign exchange (loss)/gain against WB interest payment (BD 4508)		365,157	-
Foreign exchange (loss)/gain against bill payment-Sid. 335 MW		(18,404)	-
		<b>(33,701,482)</b>	<b>2,101,059</b>
<b>32.00 Other comprehensive income</b>			
Reserve for foreign currency fluctuation gain/(loss)	32.1	(110,249,805)	(678,525,704)
		-	-
		<b>(110,249,805)</b>	<b>(678,525,704)</b>
<b>32.1 Reserve for foreign currency fluctuation gain/(loss)</b>			
Opening balance		(678,525,704)	(496,834,799)
Add/(less) : Foreign currency fluctuation gain/(loss)-unrealized	32.1.1	568,275,899	(181,690,906)
		<b>(110,249,805)</b>	<b>(678,525,704)</b>
<b>32.1.1 Foreign currency fluctuation gain/(loss)-unrealized</b>			
Foreign currency fluctuation gain/(loss) on ADB loan		2,868,869	(21,994,662)
Foreign exchange gain/(loss) against ADB interest		-	-
Foreign exchange (loss)/gain against bill payment-Sid. 2x120 MW		-	(18,591)
Foreign currency fluctuation gain/(loss) on JICA loan (BD P-55)		199,451,774	(58,062,019)
Foreign currency fluctuation gain/(loss) on JICA loan (BD P-58)		347,384,611	(97,720,098)
Foreign exchange gain/(loss) against JICA interest (BD-P 55)		643	(3,895,536)
Foreign exchange gain/(loss) against JICA interest (BD-P 58)		-	-
Foreign exchange gain/(loss) against WB Loan (BD-4508)		10,790,088	-
Foreign exchange gain/(loss) against WB Loan (BD-5737)		5,632,608	-
Foreign exchange gain/(loss) against WB interest (BD-4508)		1,758,710	-
Foreign exchange gain/(loss) against WB interest (BD-5737)		388,596	-
		<b>568,275,899</b>	<b>(181,690,906)</b>



	Notes	Amounts in BDT	
		30-Jun-21	30-Jun-20
<b>33.00 Prior years adjustments</b>			
Notice pay back to employee		-	-
FGMO Software depreciation reverse		-	-
		-	-
<b>34.00 Cash received from operation</b>			
Revenue from sales of energy	27	11,579,257,285	11,786,203,041
Add : Accounts receivable (increase) / decrease		(573,494,137)	851,936,813
		<b>11,005,763,149</b>	<b>12,638,139,854</b>
<b>35.00 Cash received from other income</b>			
Other income	30	572,747,129	727,384,017
Add: Other income receivable (increase) / decrease	10.2	137,692,091	(213,249,766)
		<b>710,439,220</b>	<b>514,134,251</b>
<b>36.00 Payment for cost of sale of energy</b>			
Cost of energy sales ( Siddhirgonj 2x120 MW PPP plant)	28.1	(1,900,035,766)	(1,543,528,571)
Cost of energy sales ( Haripur 412 MW CAPP plant)	28.2	(3,771,082,624)	(4,420,237,020)
Cost of energy sales ( Sid. 335 MW CAPP plant)	28.3	(3,277,464,825)	(2,890,471,269)
Depreciation & amortization		4,161,761,785	4,032,038,982
Amortization of lease assets		14,996,733	15,848,520
Inventory decrease/(Increase)		(158,933,561)	(37,882,587)
Payable for Siddhirgonj 2X120MW plant - increase/(decrease)		130,115,118	110,372,491
Payable for Haripur 412 MW plant increase/(decrease)		(312,974,506)	(452,981,212)
Payable for Sid. 335 plant increase/(decrease)		188,067,691	(96,839,004)
Payable for SD Siddhirgonj 2x120 MW plant increase/(decrease)		(939,798)	327,160
Payable for SD Haripur 412 MW plant increase/(decrease)		(3,254,218)	2,629,936
Payable for SD Sid. 335 plant MW plant increase/(decrease)		(142,710,323)	988,726
Advance, deposits & pre-payments 2x120 MW plant (increase)/decrease		13,676,393	(15,325,743)
Advance, deposits & pre-payments 412 MW plant (increase)/decrease		(1,069,582)	(273,030)
Advance, deposits & pre-payments 2 MW plant (increase)/decrease		(177,691)	-
Prior year adjustments (except interest exp.)		(44,384,511)	-
Currency fluctuation (gain)/loss against bill payment		332,648	(224,955)
<b>Net cash outflows</b>		<b>(5,104,077,036)</b>	<b>(5,295,557,576)</b>
<b>37.00 Payment for administrative expenses</b>			
Payment for administrative expenses	29	(253,805,325)	(232,520,819)
Payment for reference petition		(21,874,184)	-
Depreciation & amortization (corporate office)		21,779,576	20,740,769
Payable for corporate office -increase/(decrease)		(168,485,788)	57,607,285
Advance, deposits & pre-payments (increase)/decrease		17,572,728	(10,560,095)
Payable for SD increase/(decrease)		(394,252)	203,719
<b>Net cash outflows</b>		<b>(405,207,245)</b>	<b>(164,529,140)</b>
<b>38.00 Received from special reserve fund</b>			
Received from Special Reserve Fund		13,515,347	-
Received from Welfare Fund		12,158,007	-
		<b>25,673,354</b>	-
<b>39.00 Interest paid</b>			
Interest on GOB loan (Sid. 2x120MW)		(40,879,382)	(490,786,760)
Interest on GOB loan (Har. 412 MW)		(0)	(87,470,293)
Interest on GOB loan (Sid. 335 MW)		(458,472,011)	-
Interest on ADB Loan (BAN 2039)		(138,382,407)	(2,141,978,699)
Interest on JICA Loan (BD P-55)		(86,908,782)	(1,062,798,179)
Interest on JICA Loan (BD P-58)		(4,207,935)	(1,100,392,618)
Interest on WB Loan (5737 BD)		(682,409,089)	(722,353,590)
		<b>(1,411,259,606)</b>	<b>(5,605,780,139)</b>
<b>40.00 Purchase of fixed assets</b>			
Corporate office	Anx-A1.1	(4,072,217)	(12,568,036)
Siddhirgonj 2x120 MW PPP	Anx-A1.2	(368,406)	39,969,470
Haripur 412 MW CAPP	Anx-A1.3	(6,064,825)	(11,506,967)
Siddhirgonj 335 MW PPP	Anx-A1.4	(396,335)	(553,846)
<b>Net cash outflows</b>		<b>(10,901,783)</b>	<b>15,340,621</b>



**41.00 Cash paid for work-in-progress**

Haripur 412 MW CCPP-O&M  
 Siddhirgonj 335 CCPP project  
 Siddhirgonj 335 CCPP (O&M)  
 Munshigonj 300-400 MW coal project (Previous 600-800 MW)  
 Land acquisition for Feni 100 MW solar & 100 MW wind power plant project  
 Land acquisition for pekua 2x600 MW USC coal based power plant project  
 Cash paid for Sonagazi 50 MW solar power plant project  
 cash paid for corpoarte  
**Net cash outflows**

**Notes**

**Amounts in BDT**

	<b>30-Jun-21</b>	<b>30-Jun-20</b>
41.1	(433,746,469)	-
41.2	-	(4,706,483,405)
41.3	(1,796,133,964)	-
41.4	-	-
41.5	-	-
41.6	-	1,523,707,081
41.7	(320,039,688)	(21,975,710)
41.8	-	(3,675,601)
	<b>(2,549,920,120)</b>	<b>(3,208,427,634)</b>





	Notes	Amounts in BDT	
		30-Jun-21	30-Jun-20
<b>41.1 Cash paid for work-in-progress- Haripur 412 MW CCPP</b>			
Work-in-progress	B-5	(433,746,469)	
Current liabilities for WIP -increase/(decrease)	21.4	-	
Interest payable increase	22.3	-	
Currency fluctuation (gain)/loss	17	-	
Advance, deposits & pre-payments -(increase)/decrease	8.4	-	
		<b>(433,746,469)</b>	-
<b>41.2 Cash paid for work-In-progress- Siddhirgonj 335 MW CCPP Project</b>			
Work-in-progress		-	(6,323,877,353)
Current liabilities for WIP increase/(decrease)		-	65,324,630
Interest payable increase		-	1,061,572,869
Payable for SD increase/(decrease)		-	(6,289,810)
Currency fluctuation (gain)/loss		-	125,597,183
Advance, deposits & pre-payments -(increase)/decrease		-	371,189,076
		-	<b>(4,706,483,405)</b>
<b>41.3 Cash paid for work-In-progress- Siddhirgonj 335 MW CCPP</b>			
Work-in-progress	B-6	(1,796,133,964)	
Advance, deposits & pre-payments -(increase)/decrease	8.5	-	
		<b>(1,796,133,964)</b>	-
<b>41.4 Cash paid for work-in-progress-Munshigonj 300-400 MW coal project (Prev. 600-800 MW)</b>			
Work-in-progress	B-1	(20,662,522)	(20,662,522)
Interest payable increase	24.1.8	20,662,522	20,662,522
		-	-
<b>41.5 Cash paid for land Acquisition for Feni 100 MW solar &amp; 100 MW wind power plant project</b>			
Work-in-progress	B-2	(11,445,600)	(11,445,600)
Interest payable increase	24.1.6	11,445,600	11,445,600
		-	-
<b>41.6 Cash paid for land acquisition for Pekua 2x600 MW USC coal based power plant project</b>			
Work-in-progress	B-3	-	1,519,135,164
Mobile phone transfer to 412 MW O&M		-	-
Interest payable increase		-	4,571,917
		-	<b>1,523,707,081</b>
<b>41.7 Cash paid for Sonagazi 50 MW solar power plant project</b>			
Work-in-progress	B-4	(321,508,472)	(21,985,039)
Current liabilities for WIP increase/(decrease)		1,008,040	20
Security Deposit increase/(decrease)		52,190	-
Currency fluctuation (gain)/loss		(5,289)	(10,579)
Interest payable increase		413,842	19,888
		<b>(320,039,688)</b>	<b>(21,975,710)</b>
<b>41.8 Cash paid for corporate office</b>			
Work-in-progress		-	(3,675,601)
		-	<b>(3,675,601)</b>
<b>42.00 Short Term Investment</b>			
Opening Investment		(9,118,901,089)	-
Closing Investment amount		(8,313,383,532)	(9,118,901,089)
<b>Net (increase)/ decrease in investment</b>		<b>805,517,557</b>	<b>(9,118,901,089)</b>
<b>43.00 Investment of R&amp;D fund</b>			
Investment in FDRs		(497,667,777)	(22,968,772)
Investment in SND A/c		232,501,294	(177,690,782)
Interest received		21,258,010	24,541,007
R&D fund receivable (increase)/decrease		170,257,107	(67,789,926)
		<b>(73,651,365)</b>	<b>(243,908,473)</b>



	Amounts in BDT	
	30-Jun-21	30-Jun-20
<b>44.00 Net cash received from govt. during the year</b>		
Received from govt. for Haripur 412 MW CCPP project (DPP-2)	-	-
Received from govt. for Siddhirgonj 335 MW CCPP project	-	600,000,000
Received from govt. for LA of Munshiganj 300-400 MW	-	-
<b>Total received from govt.</b>	-	<b>600,000,000</b>
Refund to govt. Siddhirgonj 335 MW CCPP	-	(368,523,184)
Refund to govt. Pekua 2x600MW coal Project	-	(1,523,972,373)
Refund to govt. 412 MW Project (DPP-2)	-	-
<b>Total refund to govt.</b>	-	<b>(1,892,495,557)</b>
<b>Net cash inflows</b>	-	<b>(1,292,495,557)</b>
<b>Classification of loan received from GOB:</b>		
(a) Equity from GOB. (60%)	-	(775,497,335)
(b) Loan from GOB. (40%)	-	(516,998,223)
	-	<b>(1,292,495,558)</b>
<b>45.00 Loan paid to GOB</b>		
Siddhirganj 2x120MW PPP	(74,326,149)	(74,326,149)
haripur 412 MW CCPP	(50,572,877)	(50,572,877)
	<b>(124,899,026)</b>	<b>(124,899,026)</b>
<b>46.00 Loan paid to ADB</b> (Siddhirganj 2x120MW PPP) ADB Loan Repayment	(463,390,618)	(462,844,177)
	-	-
	<b>(463,390,618)</b>	<b>(462,844,177)</b>
<b>47.00 Loan paid to JICA</b> (Haripur 412 MW CCPP) JICA Loan BD P-55 JICA Loan BD P-58	(876,823,846) (1,038,469,941)	(853,904,626) (1,002,794,350)
	<b>(1,915,293,787)</b>	<b>(1,856,698,976)</b>
<b>48.00 Loan received from World Bank</b>		
WB Loan 4508 BD } Siddhirganj 335 MW CCPP	-	15,711,478
WB Loan 5737 BD }	-	4,515,852,822
WB Loan 63630 BD → Sonagazi 50 MW Solar Power Plant Construction Project	303,898,257	8,986,520
	<b>303,898,257</b>	<b>4,540,550,820</b>
<b>49.00 Loan paid to World Bank</b>		
WB Loan 4508 BD	(631,034,112)	-
WB Loan 5737 BD	-	-
	<b>(631,034,112)</b>	-
<b>50.00 Dividend paid</b> Dividend	(120,000,000)	(350,000,000)
	<b>(120,000,000)</b>	<b>(350,000,000)</b>
<b>51.00 Earnings per share (EPS)-basic [note ref. 2.13]</b>		
<b>The Computation of EPS is given in the below:</b>		
Earnings attributable to shareholders (PAT)	1,304,789,563	2,257,393,825
No. of Equity shares	8,706,514	8,706,514
	<b>150</b>	<b>259</b>
No. of ordinary shares outstanding during the year	378,972	378,972
Equivalent number of shares against Equity From GoB (considering @1000 tk per share) (8,327,541,875/1000)	8,327,542	8,327,542
	<b>8,706,514</b>	<b>8,706,514</b>



ANNEXURE- A :

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

Fixed Assets Schedule  
As on 31 March 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)/2	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery	77,149,828,766	-	-	77,149,828,766	5%	15,761,164,751	3,857,462,487	-	19,618,627,238	57,531,201,528	61,388,664,015
2	Plant & machinery (HGPI, TI etc.)	1,321,988,342	397,823,368	-	1,719,811,710	25%	999,295,331	277,671,951	-	1,276,967,282	442,844,428	322,693,011
3	Land	225,902,489	-	-	225,902,489	0%	-	-	-	-	225,902,489	225,902,489
4	Building(non residential)	459,534,336	-	-	459,534,336	3.5%	61,764,050	16,079,708	-	77,843,758	381,690,578	397,770,286
5	Building(residential)	129,759,587	-	-	129,759,587	3.5%	28,289,162	4,541,621	-	32,830,783	96,928,804	101,470,425
6	Vehicle	168,905,456	-	-	168,905,456	15%	104,138,065	16,725,757	-	120,863,822	48,041,634	64,767,391
7	Computer & printer	15,605,129	129,580	-	15,734,709	20%	12,945,040	1,007,607	-	13,952,647	1,782,062	2,660,089
8	Photocopy machine	3,255,297	-	-	3,255,297	20%	1,735,809	405,311	-	2,141,120	1,114,177	1,519,488
9	Fax machine	53,100	-	-	53,100	20%	53,099	-	-	53,099	1	1
10	Air-conditioner	16,279,844	2,630,130	-	18,909,974	10%	7,451,092	1,594,063	-	9,045,155	9,864,819	8,828,752
11	Telephone with PABX	752,042	20,300	-	772,342	10%	328,494	76,577	-	405,071	367,271	423,548
12	Mobile phone	1,627,537	291,000	-	1,918,537	20%	1,125,559	210,519	-	1,336,078	582,459	501,978
13	Other equipments	20,716,865	5,136,552	-	25,853,417	15%	10,696,837	2,818,701	-	13,515,538	12,337,879	10,020,028
14	Furniture & fixture	29,598,131	496,779	-	30,094,910	10%	14,917,853	2,775,442	-	17,693,295	12,401,615	14,680,278
15	Deep tube well	10,528,721	-	-	10,528,721	15%	9,472,910	904,980	-	10,377,890	150,831	1,055,811
16	Lift	2,279,997	-	-	2,279,997	15%	2,279,996	-	-	2,279,996	1	1
17	Bicycle	70,500	-	-	70,500	15%	47,813	6,826	-	54,639	15,861	22,687
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
<b>Total in FY 2020-21</b>		<b>79,556,686,139</b>	<b>406,527,709</b>	-	<b>79,963,213,848</b>	-	<b>17,015,705,860</b>	<b>4,182,281,550</b>	-	<b>21,197,987,410</b>	<b>58,765,226,438</b>	<b>62,540,980,279</b>
<b>Total in FY 2019-20</b>		<b>60,864,478,322</b>	<b>18,692,207,818</b>	-	<b>79,556,686,140</b>	-	<b>12,960,112,465</b>	<b>4,055,593,396</b>	-	<b>17,015,705,861</b>	<b>62,540,980,279</b>	<b>47,904,365,856</b>

A-1.1. Property, plant and equipment

Corporate Office  
As on 30 June 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)/2	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery	-	-	-	-	5%	-	-	-	-	-	-
2	Plant & machinery (HGPI)	-	-	-	-	25%	-	-	-	-	-	-
3	Land	-	-	-	-	0%	-	-	-	-	-	-
4	Building(non residential)	241,479,368	-	-	241,479,368	3.5%	45,975,469	8,447,784	-	54,423,252	187,056,116	195,503,899
5	Building(residential)	-	-	-	-	3.5%	-	-	-	-	-	-
6	Vehicles	73,196,840	-	-	73,196,840	15%	42,071,102	8,047,755	-	50,118,857	23,077,983	31,125,738
7	Computer & printer	6,873,078	18,800	-	6,891,878	20%	6,059,960	246,814,07	-	6,306,774	585,104	813,118
8	Photocopy machine	2,780,846	-	-	2,780,846	20%	1,365,459	335,911	-	1,701,370	1,079,476	1,415,387
9	Fax machine	53,100	-	-	53,100	20%	53,099	-	-	53,099	1	1
10	Air-conditioner	11,561,037	837,130	-	12,398,167	10%	5,554,730	1,002,643	-	6,557,374	5,840,793	6,006,307
11	Telephone with PABX	398,072	13,800	-	411,872	10%	193,184	40,963	-	234,148	177,724	204,888
12	Mobile phone	1,079,668	122,000	-	1,201,668	20%	799,656	121,045	-	920,701	280,967	280,012
13	Other equipments	5,523,497	769,472	-	6,292,969	15%	3,044,469	598,292,03	-	3,642,761	2,650,208	2,479,028
14	Furniture & fixture	17,791,895	113,573	-	17,905,467	10%	8,730,536	1,678,557	-	10,409,093	7,496,374	9,061,359
15	Deep tube well	-	-	-	-	15%	-	-	-	-	-	-
16	Lift	-	-	-	-	15%	-	-	-	-	-	-
17	Bicycle	-	-	-	-	15%	-	-	-	-	-	-
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
<b>Total in FY 2020-21</b>		<b>360,737,401</b>	<b>1,874,775</b>	-	<b>362,612,175</b>	-	<b>113,847,665</b>	<b>20,519,764</b>	-	<b>134,367,429</b>	<b>228,244,746</b>	<b>246,889,736</b>
<b>Total in FY 2019-20</b>		<b>343,546,422</b>	<b>17,190,980</b>	-	<b>360,737,401</b>	-	<b>94,302,896</b>	<b>19,544,769</b>	-	<b>113,847,665</b>	<b>246,889,737</b>	<b>249,243,526</b>



## A-1.2. Property, plant and equipment

SIDDHIRGONJ 2x120 MW- O&M  
As on 30 June 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery	12,018,980,185	-	-	12,018,980,185	5%	5,001,101,369	600,949,009.00	-	5,602,050,378	6,416,929,808	7,017,878,816
2	Plant & machinery (HGPI)	720,342,507	-	-	720,342,507	25%	698,502,496	21,840,011.00	-	720,342,507	(1)	21,840,010
3	Land	-	-	-	-	0%	-	-	-	-	-	-
4	Building(non residential)	36,815,901	-	-	36,815,901	3.5%	7,715,742	1,288,557.00	-	9,004,299	27,811,602	29,100,159
5	Building(residential)	31,528,000	-	-	31,528,000	3.5%	9,379,580	1,103,480.00	-	10,483,060	21,044,940	22,148,420
6	Vehicles	39,878,001	-	-	39,878,001	15%	32,055,455	1,438,420.00	-	33,493,875	6,384,126	7,822,546
7	Computer & printers	4,131,373	62,680	-	4,194,053	20%	3,925,854	110,610.00	-	4,036,464	157,588	205,518
8	Photocopy machine	347,001	-	-	347,001	20%	242,900	69,400.00	-	312,300	34,701	104,101
9	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
10	Air-conditioner	2,479,800	-	-	2,479,800	10%	1,788,870	247,980.00	-	2,036,850	442,950	690,930
11	Telephone with PABX	345,970	-	-	345,970	10%	133,310	34,597.00	-	167,907	178,064	212,661
12	Mobile phone	179,649	57,000	-	236,649	20%	135,849	17,684.00	-	153,533	83,116	43,800
13	Other equipments	4,256,168	50,000	-	4,306,168	15%	2,509,429	433,225.00	-	2,942,654	1,363,514	1,746,739
14	Furniture & fixture	5,193,581	198,726	-	5,392,307	10%	3,806,831	425,610.00	-	4,232,441	1,159,866	1,386,750
15	Deep tube well	4,495,521	-	-	4,495,521	15%	4,495,520	-	-	4,495,520	1	1
16	Lift	2,279,997	-	-	2,279,997	15%	2,279,996	-	-	2,279,996	1	1
17	Bicycle	37,500	-	-	37,500	15%	35,438	1,875.00	-	37,313	187	2,062
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	<b>Total in FY 2020-21</b>	<b>12,871,291,153</b>	<b>368,406</b>	<b>-</b>	<b>12,871,659,559</b>	<b>-</b>	<b>5,768,108,639</b>	<b>627,960,458</b>	<b>-</b>	<b>6,396,069,097</b>	<b>6,475,590,463</b>	<b>7,103,182,514</b>
	<b>Total in FY 2019-20</b>	<b>12,865,954,708</b>	<b>5,336,445</b>	<b>-</b>	<b>12,871,291,153</b>	<b>-</b>	<b>5,049,934,014</b>	<b>718,174,626</b>	<b>-</b>	<b>5,768,108,639</b>	<b>7,103,182,516</b>	<b>7,816,020,696</b>

## A-1.3 Property, plant and equipment

HARIPUR 412 MW ( O&M)  
As on 30 June 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery*	29,741,573,743	-	-	29,741,573,743	5%	8,165,447,057	1,487,049,735.82	-	9,652,496,791	20,089,076,951	21,576,126,686
2	Plant & machinery (TI/CI etc)	601,645,835	397,823,368	-	999,469,203	33%	300,792,835	255,831,940.26	-	556,624,775	442,844,428	300,853,000
3	Land	225,902,489	-	-	225,902,489	0%	-	-	-	-	225,902,489	225,902,489
4	Building(non residential)	27,836,891	-	-	27,836,891	3.5%	4,588,907	974,291.19	-	5,563,199	22,273,693	23,247,984
5	Building(residential)	98,231,587	-	-	98,231,587	3.5%	18,909,582	3,438,141.00	-	22,347,723	75,883,864	79,322,005
6	Vehicles	33,561,150	-	-	33,561,150	15%	23,048,220	3,899,161.88	-	26,947,382	6,613,768	10,512,930
7	Computer & printer	2,522,871	40,400	-	2,563,271	20%	2,058,844	233,081.57	-	2,291,925	271,346	464,027
8	Photocopy machine	127,450	-	-	127,450	20%	127,450	-	-	127,450	1	1
9	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
10	Air-conditioner	2,239,007	1,793,000	-	4,032,007	10%	107,492	343,440.00	-	450,932	3,581,075	2,131,515
11	Telephone with PABX	8,000	6,500	-	14,500	10%	2,000	1,016.67	-	3,017	11,483	6,000
12	Mobile phone	215,850	24,000	-	239,850	20%	127,970	32,719.00	-	160,689	79,161	87,880
13	Other equipments	9,602,768	4,016,445	-	13,619,213	15%	4,906,578	1,546,542.76	-	6,453,121	7,166,092	4,696,190
14	Furniture & fixture	4,682,123	184,480	-	4,866,603	10%	2,270,548	478,222.00	-	2,748,770	2,117,833	2,411,575
15	Deep tube well	6,033,200	-	-	6,033,200	15%	4,977,390	904,980.00	-	5,882,370	150,830	1,055,810
16	Lift	-	-	-	-	15%	-	-	-	-	-	-
17	Bicycle	33,000	-	-	33,000	15%	12,375	4,951.04	-	17,326	15,674	20,625
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	<b>Total in FY 2020-21</b>	<b>30,754,215,964</b>	<b>403,888,193</b>	<b>-</b>	<b>31,158,104,157</b>	<b>-</b>	<b>8,527,377,247</b>	<b>1,754,738,223</b>	<b>-</b>	<b>10,282,115,469</b>	<b>20,875,988,688</b>	<b>22,226,838,717</b>
	<b>Total in FY 2019-20</b>	<b>30,742,708,997</b>	<b>11,506,967</b>	<b>-</b>	<b>30,754,215,964</b>	<b>-</b>	<b>6,827,077,837</b>	<b>1,700,299,411</b>	<b>-</b>	<b>8,527,377,246.54</b>	<b>22,226,838,717</b>	<b>23,915,631,160</b>



## A-1.4 Property, plant and equipment

31,158,104,157

30,760,280,789.30

Siddhirganj 335 MW (O&M)  
As on 30 June 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Plant & machinery	35,389,274,837			35,389,274,837	5%	2,594,616,326	1,769,463,742	-	4,364,080,068	31,025,194,769	32,794,658,511
2	Plant & machinery (HGPI)	-			-	25%	-	-	-	-	-	-
3	Land	-			-	0%	-	-	-	-	-	-
4	Building(non residential)	153,402,175			153,402,175	3.5%	3,483,932	5,369,076	-	8,853,008	144,549,167	149,918,243
5	Building(residential)	-			-	3.5%	-	-	-	-	-	-
6	Vehicles	22,269,465			22,269,465	15%	6,963,288	3,340,420	-	10,303,708	11,965,757	15,306,177
7	Computer & printer	2,077,807	7,700		2,085,507	20%	900,382	417,101	-	1,317,483	768,024	1,177,425
8	Photocopy machine	-			-	20%	-	-	-	-	-	-
9	Fax machine	-			-	20%	-	-	-	-	-	-
10	Air-conditioner	-			-	10%	-	-	-	-	-	-
11	Telephone with PABX	-			-	10%	-	-	-	-	-	-
12	Mobile phone	152,370	88,000		240,370	20%	62,084	39,071	-	101,155	139,215	90,286
13	Other equipments	1,334,432	300,635		1,635,067	15%	236,361	240,641	-	477,002	1,158,065	1,098,071
14	Furniture & fixture	1,930,532			1,930,532	10%	109,938	193,053	-	302,991	1,627,541	1,820,594
15	Deep tube well	-			-	15%	-	-	-	-	-	-
16	Lift	-			-	15%	-	-	-	-	-	-
17	Bicycle	-			-	15%	-	-	-	-	-	-
18	Other assets	-			-	15%	-	-	-	-	-	-
Total in FY 2020-21		35,570,441,618	396,335	-	35,570,837,953	-	2,606,372,311	1,779,063,104	-	4,385,435,415	31,185,402,538	32,964,069,307
Total in FY 2019-20		16,912,268,192	18,658,173,426	-	35,570,441,618	-	988,797,721	1,617,574,590	-	2,606,372,311	32,964,069,307	15,923,470,471

## A-2 Intangible assets

Intangible Assets Schedule  
As on 30 June 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Amortization				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Amortization As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Software- Corporate office	6,945,219	50,000	-	6,995,219	20%	2,760,545	1,200,167	-	3,960,711	3,034,508	4,184,674
2	Software- Corporate office	-	2,147,442		2,147,442	33%	-	59,645	-	59,645	2,087,797	4,184,675
3	Software- Siddhirganj 2x120 MW PP plant	99,216	-		99,216	20%	99,215	-	-	99,215	1	1
Total in FY 2020-21		7,044,435	2,197,442	-	9,241,877	-	2,859,760	1,259,812	-	4,119,572	5,122,306	8,369,351
Total in FY 2019-20		47,140,885	-	(40,096,450)	7,044,435	-	5,673,405	1,196,000	(4,009,645)	2,859,760	4,184,675	41,467,480

## A-3 Right-of-use assets

Right-of-use assets schedule  
As on 30 June 2021

Sl. No.	Particulars	Cost				Depreciat on Rate %	Amortization				Written Down Value as on 30.06.21	Written Down Value as on 30.06.20
		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Balance as on 30.06.21		Opening Balance on 01.07.20	Addition During the Year	Adjustment During the Year	Accumulated Amortization As on 30.06.21		
1		2	3	4	5 = (2+3-4)	6	7	8 = (2x6)+(3x6)	9	10 = (7 + 8 - 9)	11 = (5 - 10)	12 = (2-7)
1	Corporate	9,809,450			9,809,450	N/A	-	2,680,663	-	2,680,663	7,128,787	9,809,450.00
2	Siddhirganj 2x120 MW PPP	48,874,484			48,874,484	N/A	4,359,480	3,999,523	-	8,359,003	40,515,481	44,515,004
3	Haripur 412 MW CCPP	102,296,644			102,296,644	N/A	8,962,560	8,679,339	-	17,641,899	84,654,745	93,334,084
4	Siddhirganj 335 MW CCPP	23,576,658			23,576,658	N/A	2,526,480	2,317,872	-	4,844,352	18,732,306	21,050,178
Total in FY 2020-21		174,747,786	-	-	184,557,236	-	15,848,520	17,677,397	-	33,525,917	151,031,319	158,899,266
Total in FY 2019-20		-	184,557,236	-	184,557,236	-	15,848,520	-	-	15,848,520	168,708,716	-

\* Right of use Assets have been taken into account following IFRS 16 Leases. interest rate @ 9% per annum has been considered to ascertain present value.



**Annexure-B : Capital work in progress**

**B-1. Work-in-progress A/C - Munshigonj 300-400 MW coal project (previous- Munshigonj 600-800 MW)**

Particulars	Opening Balance as on 01 July 2020	Addition During the period	Total up to 30 June 2021	Transfer to Fixed Asset a/c during the year (FY 2020-2021)	Closing Balance as on 30 June 2021
<b>Plant &amp; machinery</b>					
Establishment (EGCB)	21,706,070		21,706,070		21,706,070
Land	1,721,876,815		1,721,876,815		1,721,876,815
Interest during construction (GOB)	21,738,105	20,662,522	42,400,627		42,400,627
Gratuity expense	1,017,004	-	1,017,004		1,017,004
<b>Sub total</b>	<b>1,766,337,994</b>	<b>20,662,522</b>	<b>1,787,000,516</b>		<b>1,787,000,516</b>
<b>Office &amp; other equipments</b>					
Mobile (EGCB)	7,800	-	7,800		7,800
<b>Sub total</b>	<b>7,800</b>	<b>-</b>	<b>7,800</b>		<b>7,800</b>
<b>Vehicles</b>					
<b>Total</b>	<b>1,766,345,794</b>	<b>20,662,522</b>	<b>1,787,008,316</b>	<b>-</b>	<b>1,787,008,316</b>

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

Particulars	Opening Balance as on 01 July 2020	Addition During the period	Total up to 30 June 2021	Transfer to Fixed Asset a/c during the year (FY 2020-2021)	Closing Balance as on 30 June 2021
<b>Land &amp; Land development</b>					
Land	-		-		-
Land (GOB)	1,003,779,717		1,003,779,717		1,003,779,717
<b>Sub total</b>	<b>1,003,779,717</b>	<b>-</b>	<b>1,003,779,717</b>		<b>1,003,779,717</b>
Establishment (EGCB)	7,442,284		7,442,284		7,442,284
Interest during construction (GOB)	36,704,315	11,445,600	48,149,915		48,149,915
Gratuity expense	352,935		352,935		352,935
<b>Sub total</b>	<b>44,499,534</b>	<b>11,445,600</b>	<b>55,945,134</b>		<b>55,945,134</b>
<b>Total</b>	<b>1,048,279,251</b>	<b>11,445,600</b>	<b>1,059,724,851</b>		<b>1,059,724,851</b>

**B-3. Land Acquisition (LA) for Pekua 2x600 MW USC coal based power plant project:**

Particulars	Opening Balance as on 01 July 2020	Addition During the period	Total up to 30 June 2021	Transfer to Fixed Asset a/c during the year (FY 2020-2021)	Closing Balance as on 30 June 2021
<b>Plant &amp; machinery</b>					
Establishment (EGCB)	8,681,027	-	8,681,027		8,681,027
Interest during construction (GOB)	41,789,187	-	41,789,187		41,789,187
Gratuity expense	1,523,290	-	1,523,290		1,523,290
<b>Sub total</b>	<b>51,993,504</b>	<b>-</b>	<b>51,993,504</b>		<b>51,993,504</b>
<b>Office &amp; other equipments</b>					
Computer & printer	8,600		8,600		8,600
Mobile	-		-		-
<b>Sub total</b>	<b>8,600</b>	<b>-</b>	<b>8,600</b>		<b>8,600</b>
<b>Land</b>					
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total</b>	<b>52,002,104</b>	<b>-</b>	<b>52,002,104</b>		<b>52,002,104</b>



B-4. Sonagazi 50 MW solar power plant construction project:

Particulars	Opening Balance as on 01 July 2020	Addition During the period	Total up to 30 June 2021	Transfer to Fixed Asset a/c during the year (FY 2020-2021)	Closing Balance as on 30 June 2021
<b>Plant &amp; Machinery</b>					
Establishment (EGCB)	16,852,520	319,682,165	336,534,685		336,534,685
Gratuity	-	901,353	901,353		901,353
IDC (WB)	19,888	413,842	433,730		433,730
Transportation deduction adjustment		(5,500)	(5,500)		(5,500)
Currency fluctuation Loss/gain-Unrealized	(10,579)	(5,289)	(15,868)		(15,868)
<b>Sub Total</b>	<b>16,861,829</b>	<b>320,986,572</b>	<b>337,848,401</b>	<b>-</b>	<b>337,848,401</b>
Building (residential)		521,900	521,900		521,900
Vehicles	5,071,100	-	5,071,100		5,071,100
Computer & Printers	59,895	-	59,895		59,895
Furniture & Fixture	4,000	-	4,000		4,000
Mobile Phone	20,000	-	20,000		20,000
<b>Total</b>	<b>22,016,824</b>	<b>321,508,472</b>	<b>343,525,296</b>	<b>-</b>	<b>343,525,296</b>

B-5. Haripur 412 MW power plant:

Particulars	Opening Balance as on 01 July 2020	Addition During the period	Total up to 30 June 2021	Transfer to Fixed Asset a/c during the year (FY 2020-2021)	Closing Balance as on 30 June 2021
Combustor Inspection (CI)		397,823,368	397,823,368	(397,823,368)	-
Stroe Building	-	35,923,101	35,923,101		35,923,101
<b>Total</b>	<b>-</b>	<b>433,746,469</b>	<b>433,746,469</b>	<b>(397,823,368)</b>	<b>35,923,101</b>

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

Particulars	Opening Balance as on 01 July 2020	Addition During the period	Total up to 30 June 2021	Transfer to Fixed Asset a/c during the year (FY 2020-2021)	Closing Balance as on 30 June 2021
AUC- Plant & Machinery		1,796,133,964	1,796,133,964		1,796,133,964
Software	671,108,803	-	671,108,803		671,108,803
<b>Total</b>	<b>671,108,803</b>	<b>1,796,133,964</b>	<b>2,467,242,767</b>		<b>2,467,242,767</b>



Annexure - C : Debt service liability (GOB)

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

FY	DSL - Principal Portion										DSL - Interest Portion								
	Principal Loan Amount										Interest Amount								
	Beginning Loan Amount	Loan Addition	No. of installment due	Amount of installment due	No. of installment paid	Installment paid	Payment date	Cumulative Unpaid Installment (Due portion)	Principal not due (Not due portion)	Total Outstanding loan (Due + Not Due)	FY Start date	No of Days due for interest FY	Interest rate	Interest on during the year payment amount	Interest on remaining whole amount	Total interest during the period	Interest Paid	Closing balance of interest as on 30 June (BDT)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2011-12	1,486,522,975	-	1st	74,326,149				74,326,149	1,412,196,826	1,486,522,975									
2012-13	1,486,522,975	-	2nd	74,326,149				148,652,298	1,337,870,678	1,486,522,975			5%	-	74,326,149	74,326,149	-	74,326,149	
2013-14	1,486,522,975	-	3rd	74,326,149				222,978,446	1,263,544,529	1,486,522,975			5%	-	74,326,149	74,326,149	-	148,652,298	
2014-15	1,486,522,975	-	4th	74,326,149	1st	74,326,149	19-Jan-15	222,978,446	1,189,218,380	1,412,196,826	1-Jul-14	203	5%	2,066,878	66,893,534	66,893,534	-	215,545,832	
					2nd	74,326,149	19-Jan-15	148,652,298	1,189,218,380	1,337,870,678	1-Jul-14	203	5%	2,066,878					
2015-16	1,337,870,678	-	5th	74,326,149	3rd	74,326,149	3-Jun-16	148,652,298	1,114,892,231	1,263,544,529	1-Jul-15	339	5%	3,451,584	63,177,226	63,177,227	-	278,723,059	
					4th	74,326,149	6-Jun-17	148,652,298	1,040,566,083	1,189,218,380	1-Jul-16	341	5%	3,471,947	55,744,612	70,345,117	-	349,068,176	Previous yrs. shortfall
2016-17	1,263,544,529	-	6th	74,326,149	5th	74,326,149	13-Jun-17	74,326,149	1,040,566,083	1,114,892,231	1-Jul-16	348	5%	3,543,219					
2017-18	1,114,892,231	-	7th	74,326,149	6th	74,326,149	24-Sep-17	74,326,149	966,239,934	1,040,566,083	1-Jul-17	85	5%	865,441	52,028,304	52,893,746	-	401,961,921	
2018-19	1,040,566,083	-	8th	74,326,149	7th	74,326,149	2-Aug-18	74,326,149	891,913,785	966,239,934	1-Jul-18	32	5%	325,813	44,595,689	47,242,922	-	449,204,843	
					8th	74,326,149	14-Feb-19	-	891,913,785	891,913,785	1-Jul-18	228	5%	2,321,419					
2019-20	891,913,785	-	9th	74,326,149	9th	74,326,149	8-Sep-19	-	817,587,636	817,587,636	1-Jul-19	69	5%	702,535	40,879,382	41,581,917	(490,786,760)	-	
2020-21	817,587,636	-	10th	74,326,149	10th	74,326,149	15-Oct-20	-	743,261,488	743,261,488	1-Jul-20				-	40,879,382	(40,879,382)	-	
<b>TOTAL</b>	<b>891,913,785</b>			<b>668,935,339</b>		<b>668,935,339</b>			<b>817,587,636</b>	<b>817,587,636</b>				<b>18,815,715</b>	<b>471,971,045</b>	<b>490,786,760</b>	<b>-490,786,760</b>	<b>-</b>	

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

FY	DSL - Principal Portion										DSL - Interest Portion								
	Principal Loan Amount (BDT)										Interest Amount (BDT)								
	Beginning Loan Amount	Loan Addition	No. of installment due	Amount of installment due	No. of installment paid	Amount of installment paid	Payment date	Cumulative Unpaid Installment (Due portion)	Principal not due (Not due portion)	Total Outstanding loan (Due + Not Due)	FY Start date	No of Days due for interest FY	Interest rate	Fractional days interest	Interest on remaining whole amount	Total interest during the period	Interest Paid	Closing balance of interest as on 30 June (BDT)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
2013-14	1,011,457,538		1st	50,572,877				50,572,877	960,884,661	1,011,457,538	1-Jul-14								Interest included in IDC
2014-15	1,011,457,538		2nd	50,572,877				101,145,754	910,311,784										
2015-16	1,011,457,538		3rd	50,572,877				151,718,631	859,738,907	1,011,457,538	1-Jul-15		1.5%	-	15,171,863	15,171,863	-	15,171,863	Interest included in IDC
2016-17	1,011,457,538		4th	50,572,877	1st	50,572,877	5-Jun-17	151,718,631	809,166,030	960,884,661	1-Jul-16	340.00	1.5%	706,635	14,413,270	15,119,905	-	30,291,768	
2017-18	960,884,661		5th	50,572,877	2nd, 3rd & 4th	151,718,631	24-Sep-17	50,572,877	758,593,153	809,166,030	1-Jul-17	85.00	1.5%	529,976	12,137,490	12,667,466	-	42,959,234	
					5th	50,572,877	2-Aug-18	50,572,877	708,020,276	758,593,153	1-Jul-18	32.00	1.5%	66,507	10,620,304	11,160,672			
2018-19	809,166,030	178,417,366	6th	50,572,877	6th	50,572,877	14-Feb-19	-	708,020,276	708,020,276	1-Jul-18	228.00	1.5%	473,861					
2019-20	708,020,276	0	7th	50,572,877	7th	50,572,877	8-Sep-19	-	657,447,399	657,447,399	1-Jul-19	69.00	1.5%	143,405	9,861,711	10,005,116	(87,470,293)	(23,345,271)	Prepaid int.
2020-21	657,447,399	0	8th	50,572,877	7th	50,572,877	19-Oct-20	-	606,874,522	606,874,522	1-Jul-20	110.00	1.5%	228,617	6,827,339	7,055,956		(16,289,316)	Prepaid int.
<b>TOTAL</b>	<b>708,020,276</b>			<b>354,010,139</b>		<b>354,010,139</b>			<b>657,447,399</b>	<b>657,447,399</b>				<b>1,920,384</b>	<b>62,204,638</b>	<b>64,125,022</b>	<b>-87,470,293</b>	<b>(23,345,271)</b>	





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

FY	DSL - Principal Portion				DSL - Interest Portion				
	Principal Loan Amount (BDT)				Interest rate	Interest during the period	Interest Paid /Adjstment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June					
1	2	3	4	5	6	7	8	9	10
2015-16	0	22,000,000	-2,417,600	19,582,400	1.5%	-	-	0	IDC
2016-17	19,582,400	16,000,000	-	35,582,400	1.5%	308,202	-	308,201.75	IDC
2017-18	35,582,400	320,000,000	-	355,582,400	1.5%	1,430,695	(1,738,897)	-	IDC
2018-19	355,582,400	91,000,000	(268,165,034)	178,417,366	1.5%	1,523,740	-	1,523,740	IDC
2019-20	178,417,366	-	-	178,417,366	1.5%	5,352,521	-	6,876,261	Financial Expense
2020-21	178,417,366	-	-	178,417,366	1.5%	2,676,260	(2,676,260)	6,876,261	Financial Expense
<b>Total</b>	<b>178,417,366</b>	<b>-</b>	<b>-</b>	<b>178,417,366</b>		<b>11,291,425</b>	<b>-4,415,157</b>	<b>6,876,261</b>	

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

FY	DSL - Principal Portion				DSL - Interest Portion				
	Principal Loan Amount (BDT)				Interest rate	Interest during the period	Interest Paid /Adjstment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June					
1	2	3	4	5	6	7	8	9	10
2009-10	3,200,000	-	-	3,200,000	3.0%	-	-	-	-
2010-11	3,200,000	600,000	(462,000)	3,338,000	3.0%	-	-	-	-
2011-12	3,338,000	20,000,000	(20,000,000)	3,338,000	3.0%	-	-	-	-
2012-13	3,338,000	300,000,000	(76,701,200)	226,636,800	3.0%	208,726,443	-	208,726,443	IDC
2013-14	226,636,800	1,860,000,000	(589,029,200)	1,497,607,600	3.0%	-	-	432,861,236	IDC
2014-15	1,497,607,600	2,175,880,000	(124,350,400)	3,549,137,200	3.0%	-	-	404,490,144	IDC adjustment
2015-16	3,549,137,200	270,000,000	(190,000,000)	3,629,137,200	3.0%	-	-	458,472,011	IDC
2016-17	3,629,137,200	48,000,000	(13,960,344)	3,663,176,856	3.0%	224,134,792	(108,819,042)	511,858,765	IDC
2017-18	3,663,176,856	40,000,000	(1,915,452,541)	1,787,724,315	3.0%	80,447,951	-	511,858,765	IDC
2018-19	1,787,724,315	60,000,000	(135,289,063)	1,712,435,252	3.0%	53,981,866	-	511,858,765	IDC
2019-20	1,712,435,252	240,000,000	(147,409,273)	1,805,025,978	3.0%	53,386,754	-	511,858,765	IDC
2020-21	1,805,025,978	0	-	1,805,025,978	3.0%	54,150,779	(458,472,011)	107,537,533	Interest
<b>Total</b>	<b>1,712,435,252</b>	<b>240,000,000</b>	<b>-147,409,273</b>	<b>1,805,025,978</b>		<b>674,828,586</b>	<b>(567,291,053)</b>	<b>2,123,946,132</b>	

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

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

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

FY	DSL - Principal Portion				DSL - Interest Portion				
	Principal Loan Amount (BDT)				Interest rate	Interest during the period	Interest Paid /Adjstment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June					
1	2	3	4	5	6	7	8	9	10
2016-17	-	609,588,949	0	609,588,949	-	641,933	-	641,933	-
2017-18	609,588,949	-	-	609,588,949	3.0%	18,287,668	-	18,929,601	IDC
2018-19	609,588,949	-	-	609,588,949	3.0%	18,287,668	-	37,217,270	IDC
2019-20	609,588,949	-	(609,588,949)	-	3.0%	4,571,917	-	41,789,187	IDC
2020-21	-	-	-	-	3.0%	-	-	41,789,187	0
<b>Total</b>	<b>609,588,949</b>	<b>-</b>	<b>(609,588,949)</b>	<b>-</b>		<b>41,789,194</b>	<b>-</b>	<b>41,789,187</b>	

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

FY	DSL - Principal Portion				DSL - Interest Portion				
	Principal Loan Amount (BDT)				Interest rate	Interest during the period	Interest Paid /Adjstment During the Period	Closing balance of interest as on 30 June (BDT)	Remarks
	Beginning Loan Amount	Loan Addition	Loan Refund/Adjustment	Total Outstanding loan as on 30 June					
1	2	3	4	5	6	7	8	9	10
2018-19	-	688,750,726	-	688,750,726	3.0%	1,075,583	-	1,075,583	IDC
2019-20	688,750,726.00	-	-	688,750,726	3.0%	20,662,522	-	21,738,105	IDC
2020-21	688,750,726.00	-	-	688,750,726	3.0%	20,662,522	-	42,400,627	IDC
<b>Total</b>	<b>688,750,726.00</b>	<b>-</b>	<b>-</b>	<b>688,750,726</b>		<b>42,400,634</b>	<b>-</b>	<b>42,400,627</b>	



Annexure - D : Debt service liability (foreign)

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

FY	DSL - Principal Portion															
	Principal Loan Amount (\$)										Closing date Exchange Rate	Principal Loan Amount (BDT)				
	Beginning Balance of Principal Loan (\$)	No. of Installment due	Amount of Installment due (\$)	No. of Installment paid	Amount of Installment paid (\$)	Payment date	Cumulative Unpaid Principal Installment (Due portion) (\$)	Principal Not Due (\$)	Total Outstanding loan (Due + Not Due) (\$)	Opening loan amount		Amount of Installment paid (BDT)	Currency Fluctuation Loss/ (Gain)-Realized (BDT)	Currency Fluctuation Loss/ (Gain)-Unrealized (BDT)	Year end Closing Total loan as on 30 June (BDT)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
2011-12	\$ 109,290,242	1st	\$ 2,732,256		-		\$ 2,732,256	\$ 106,557,986	\$ 109,290,242						7,853,111,760	
2012-13	\$ 109,290,242	2nd	\$ 2,732,256		-		\$ 5,464,512	\$ 103,825,730	\$ 109,290,242		7,853,111,760				7,853,111,760	
	\$ 109,290,242	3rd	\$ 2,732,256		-		\$ 8,196,768	\$ 101,093,474	\$ 109,290,242							
2013-14	\$ 109,290,242	4th	\$ 2,732,256		-		\$ 10,929,024	\$ 98,361,218	\$ 109,290,242		7,853,111,760				7,853,111,760	
	\$ 109,290,242	5th	\$ 2,732,256		-		\$ 13,661,280	\$ 95,628,962	\$ 109,290,242							
2014-15	\$ 109,290,242	6th	\$ 2,732,256	1st	\$ (2,732,256)	7-Aug-14	\$ 13,661,280	\$ 92,896,706	\$ 106,557,986	77.80	7,853,111,760	(212,050,393)	-	649,231,916	8,077,641,794	
		7th	\$ 2,732,256	2nd	\$ (2,732,256)	19-Jan-15	\$ 13,661,280	\$ 90,164,450	\$ 103,825,730			(212,651,489)				
2015-16	\$ 103,825,730	8th	\$ 2,732,256	3rd	\$ (2,732,256)	7-Oct-15	\$ 13,661,280	\$ 87,432,194	\$ 101,093,474	78.40	8,077,641,794	(212,569,521)				
			\$ 2,732,256	4th	\$ (2,732,256)	5-Jan-16	\$ 10,929,024	\$ 87,432,194	\$ 98,361,218			(212,569,521)	59,289,966	7,497,310,621		
		9th	\$ 2,732,256	5th	\$ (2,732,256)	23-Jun-16	\$ 10,929,024	\$ 84,699,938	\$ 95,628,962			(214,482,096)	-			
2016-17	\$ 95,628,962	10th	\$ 2,732,256	6th	\$ (2,732,256)	17-Oct-16	\$ 10,929,024	\$ 81,967,682	\$ 92,896,706	80.60	7,497,310,621	(214,208,870)				
				7th	\$ (2,732,256)	17-Oct-16	\$ 8,196,768	\$ 81,967,682	\$ 90,164,450			(214,208,870)				
		11th	\$ 2,732,256	8th	\$ (2,732,256)	2-Feb-17	\$ 5,464,512	\$ 81,967,682	\$ 87,432,194			(215,984,837)				
				9th	\$ (2,732,256)	15-Feb-17	\$ 5,464,512	\$ 79,235,426	\$ 84,699,938			(215,984,837)	187,022,938			
				10th	\$ (2,732,256)	23-Mar-17	\$ 2,732,256	\$ 79,235,426	\$ 81,967,682			(217,432,937)				
	11th	\$ (2,732,256)	6-Jun-17	\$ -	\$ 79,235,426	\$ 79,235,426	(220,137,871)	-								
2017-18	\$ 79,235,426	12th	\$ 2,732,256	12th	\$ (2,732,256)	11-Sep-17	\$ -	\$ 76,503,170	\$ 76,503,170	83.70	6,386,375,336	(220,493,064)				
		13th	\$ 2,732,256	13th	\$ (2,732,256)	11-Feb-18	\$ -	\$ 73,770,914	\$ 73,770,914			(226,504,027)	235,247,257	6,174,625,502		
2018-19	\$ 73,770,914	14th	\$ 2,732,256	14th	\$ (2,732,256)	17-Jul-18	\$ -	\$ 71,038,658	\$ 71,038,658	84.50	6,174,625,502	(228,826,445)	819,687	54,645,121	5,771,890,969	
		15th	\$ 2,732,256	15th	\$ (2,732,256)	10-Feb-19	\$ -	\$ 68,306,402	\$ 68,306,402			(229,372,896)				
2019-20	\$ 68,306,402	16th	\$ 2,732,256	16th	\$ (2,732,256)	5-Aug-19	\$ -	\$ 65,574,146	\$ 65,574,146	84.85	5,771,890,969	(230,875,637)	1,092,913	21,994,662	5,332,134,367	
		17th	\$ 2,732,256	17th	\$ (2,732,256)	20-Jan-20	\$ -	\$ 62,841,890	\$ 62,841,890			(231,968,540)				
2020-21	\$ 62,841,890	18th	\$ 2,732,256	18th	\$ (2,732,256)	29-Jul-20	\$ -	\$ 60,109,634	\$ 60,109,634	84.80	5,332,134,367	(231,695,309)	(273,225)	(2,868,870)	4,865,601,654	
		19th	\$ 2,732,256	19th	\$ (2,732,256)	15-Jan-21	\$ -	\$ 57,377,378	\$ 57,377,378			(231,695,309)				
<b>TOTAL</b>	<b>\$ 62,841,890</b>		<b>\$ 51,912,864</b>		<b>\$ (51,912,864)</b>		<b>\$ -</b>	<b>\$ 57,377,378</b>	<b>\$ 57,377,378</b>		<b>5,332,134,367</b>	<b>(4,193,712,471)</b>	<b>1,639,374</b>	<b>1,204,562,990</b>	<b>4,865,601,654</b>	



Annexure D-2 : Haripur 412 MW CCPP (JICA loan # BD-P55), DPP-1

FY	DSL - Principal Portion															
	Principal Loan Amount (JPY)										FY Closing date Exchange Rate	Principal Loan Amount (BDT)				
	Beginning Loan Amount (JPY)	No. of Installment due	Amount of Installment due (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Cumulative Unpaid Installment (Current portion) (JPY)	Principal not due (Non current portion) (JPY)	Total Outstanding loan (Current + Non Current) (JPY)	Opening Loan Amount (BDT)		Installment Paid Amount in BDT	Currency fluctuation loss/ (gain) - Realized	Currency fluctuation loss/ (gain)- Unrealized	Total loan as on 30 June (BDT)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
2014-15	¥ 16,370,870,898	1st	¥ 545,695,697				¥ 545,695,697	¥ 15,825,175,201	¥ 16,370,870,898	0.6354	15,025,143,106	-		(4,623,091,737)	10,402,051,369	
2015-16	¥ 16,370,870,898	2nd	¥ 545,695,697				¥ 1,091,391,393	¥ 15,279,479,505	¥ 16,370,870,898	0.7796	10,402,051,369	-	-	2,360,679,583	12,762,730,952	
	¥ 16,370,870,898	3rd	¥ 545,695,697				¥ 1,637,087,090	¥ 14,733,783,808	¥ 16,370,870,898							
2016-17	¥ 16,370,870,898	4th	¥ 545,695,697	1st	-¥ 545,695,697	17-Nov-16	¥ 1,637,087,090	¥ 14,188,088,112	¥ 15,825,175,201	0.7169	12,762,730,952	(425,424,366)		(1,040,914,540)	10,562,649,612	
		5th	¥ 545,695,697	2nd	-¥ 545,695,697	19-Jan-17	¥ 1,637,087,090	¥ 13,642,392,415	¥ 15,279,479,505			(332,274,110)				
				3rd	-¥ 545,695,697	14-Jun-17	¥ 1,091,391,393	¥ 13,642,392,415	¥ 14,733,783,808			(401,468,324)				
2017-18	¥ 18,007,957,988	6th	¥ 545,695,697	4th	-¥ 545,695,697	23-Nov-17	¥ 1,091,391,393	¥ 13,096,696,718	¥ 14,188,088,112	0.7561	10,562,649,612	(395,029,115)	96,478,999	684,957,239	9,489,811,873	
				5th	-¥ 545,695,697	22-Mar-18	¥ 545,695,697	¥ 13,096,696,718	¥ 13,642,392,415			(426,952,313)				
				6th	-¥ 545,695,697	22-Apr-18	¥ 545,695,697	¥ 12,551,001,022	¥ 13,096,696,718			(421,768,204)				
				7th	-¥ 545,695,697	31-May-18	¥ -	¥ 12,551,001,022	¥ 12,551,001,022			(417,566,347)				
2018-19	¥ 12,551,001,022	8th	¥ 545,695,697	8th	-¥ 545,695,697	13-Aug-18	¥ -	¥ 12,005,305,325	¥ 12,005,305,325	0.7831	9,489,811,873	(410,690,581)	7,530,601	309,409,459	8,974,020,300	
				9th	¥ 545,695,697	9th	-¥ 545,695,697	17-Jan-19	¥ -			¥ 11,459,609,629				¥ 11,459,609,629
2019-20	¥ 11,459,609,629	10th	¥ 545,695,697	10th	-¥ 545,695,697	20-Aug-19	¥ -	¥ 10,913,913,932	¥ 10,913,913,932	0.7887	8,974,020,300	(432,518,409)	(763,974)	58,062,022	8,177,413,722	
				11th	¥ 545,695,697	11th	-¥ 545,695,697	20-Jan-20	¥ -			¥ 10,368,218,235				¥ 10,368,218,235
2020-21	¥ 10,368,218,235	12th	¥ 545,695,697	12th	-¥ 545,695,697	15-Jul-20	¥ -	¥ 9,822,522,539	¥ 9,822,522,539	0.7672	8,177,413,722	(431,427,018)	16,043,454	(199,451,777)	7,117,181,553	
				13th	¥ 545,695,697	13th	-¥ 545,695,697	17-Jan-21	¥ -			¥ 9,276,826,842				¥ 9,276,826,842
<b>TOTAL</b>	<b>¥ 10,368,218,235</b>		<b>7,094,044,056</b>		<b>-7,094,044,056</b>			<b>¥ 10,368,218,235</b>	<b>¥ 9,276,826,842</b>			<b>-5,383,942,884</b>	<b>119,289,081</b>	<b>-2,450,349,751</b>	<b>8,177,413,720</b>	



Annexure D-3 : Haripur 412 MW CCPP (JICA Loan # BD-P58), DPP-1

FY	DSL - Principal Portion										Principal Loan Amount (BDT)					
	Principal Loan Amount (JPY)										FY Closing date Exchange Rate	Principal Loan Amount (BDT)				Total loan as on 30 June (BDT)
	Beginning Loan Amount (JPY)	No. of Installment due	Amount of Installment due (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Cumulative Unpaid Installment (Current portion) (JPY)	Principal not due (Non current portion) (JPY)	Total Outstanding loan (Current + Non Current) (JPY)	Opening Loan Amount (BDT)		Installment Paid Amount in BDT	Currency fluctuation loss/ (gain) - Realized	Currency fluctuation loss/ (gain)- Unrealized		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
2014-15	¥ 12,985,594,160	-	-	-	-	-	-	¥ 12,985,594,160	¥ 12,985,594,160	0.6354	11,918,144,843	-	-	(3,667,098,314)	8,251,046,528.97	
2015-16	¥ 12,985,594,160	-	-	-	-	-	-	¥ 12,985,594,160	¥ 12,985,594,160	0.7796	8,251,046,529	-	-	1,872,522,678	10,123,569,207	
2016-17	¥ 12,985,594,160	-	-	-	-	-	-	¥ 12,985,594,160	¥ 12,985,594,160	0.7169	10,123,569,207	-	-	(814,196,754)	9,309,372,453	
2017-18	¥ 12,985,594,160	-	-	-	-	-	-	¥ 12,985,594,160	¥ 12,985,594,160	0.7561	9,309,372,453	-	-	509,035,291	9,818,407,744	
2018-19	¥ 12,985,594,160	1st	¥ 646,296,951	1st	¥ 646,296,951	21-Mar-19	-	¥ 12,339,297,208	¥ 12,339,297,208	0.7831	9,818,407,744	(488,600,495)	(64,630)	333,161,025	9,662,903,644	
2019-20	¥ 18,742,611,591	2nd	¥ 646,296,951	2nd	¥ 646,296,951	18-Jul-19	-	¥ 17,450,017,688	¥ 17,450,017,688	0.7887	14,677,339,137	(503,465,325)	(9,435,935)	97,720,098.67	13,762,828,951	
		3rd	¥ 646,296,951	3rd	¥ 646,296,951	4-Feb-20	(499,329,025)									
2020-21	¥ 17,450,017,688	4th	¥ 646,296,951	4th	¥ 646,296,951	-	-	¥ 16,157,423,785	¥ 16,157,423,785	0.7672	13,762,828,951	(510,962,370)	19,001,130	(347,384,612)	12,395,975,528	
		5th	¥ 646,296,951	5th	¥ 646,296,951	-	(527,507,571)									
<b>TOTAL</b>	¥ 17,450,017,688	0	¥ 3,231,484,761	0	¥ 3,231,484,751	-	0	¥ 16,157,423,785	¥ 17,450,017,688	-	14,677,339,137	¥ 2,529,864,773	¥ 9,500,579	¥ 2,016,240,572	13,762,828,950	

Annexure D-4 : Haripur 412 MW CCPP (JICA Loan # BD-P58), DPP-2

FY	DSL - Principal Portion										Principal Loan Amount (BDT)					
	Principal Loan Amount (JPY)										FY Closing date Exchange Rate	Principal Loan Amount (BDT)				Total loan as on 30 June (BDT)
	Beginning Loan Amount (JPY)	No. of Installment due	Amount of Installment due (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Cumulative Unpaid Installment (Current portion) (JPY)	Principal not due (Non current portion) (JPY)	Total Outstanding loan (Current + Non Current) (JPY)	Opening Loan Amount (BDT)		Installment Paid Amount in BDT	Currency fluctuation loss/ (gain) - Realized	Currency fluctuation loss/ (gain)- Unrealized		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
2018-19	¥ 6,403,314,383	0	¥ -	0	¥ -	-	-	¥ 6,403,314,383	¥ 6,403,314,383	0.7831	4,841,207,748	-	0	173,227,746	5,014,435,493	
<b>TOTAL</b>	¥ 6,403,314,383	0	¥ -	0	¥ -	-	0	¥ 6,403,314,383	¥ 6,403,314,383	-	4,841,207,748	0	-	173,227,746	5,014,435,493	



Annexure D-5: Siddhigang 2x120 MW PPP (Interest on ADB loan # BAN 2059)

FY	Principal Loan Amount (\$)										Interest Amount (\$)										Interest Amount (BDT)		Currency Fluctuation loss/(gain)-Unrealized against Interest	Remarks
	Beginning Balance of Principal Loan (\$)	No. of Installment paid	Amount of Installment paid (\$)	Payment date	Total Outstanding loan	FY Start date	No. of Days account-able for interest	Inter-est t rate	Opening Balance of interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (\$)	Total interest during the period (\$)	Interest paid during the period (\$)	Cumulative Balance of Interest as on 30 June (\$)	FY Closing date Exchange Rate	Opening Balance of interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Fluctuation loss/(gain)-Realized against Interest (BDT)	Closing balance of Interest as on 30 June (BDT)				
2011-12	\$ 109,290,242	3	\$ (2,732,256)	7-Aug-14	\$ 109,290,242	1-Jul-14	37	5%	\$ 5,464,512	\$ 13,848	\$ 5,464,512	\$ 5,464,512	\$ 10,929,024	\$ 10,929,024	77.63	428,144,525	428,144,525	-	428,144,525	428,144,525				
2012-13	\$ 109,290,242	3rd	\$ (2,732,256)	19-Jan-15	\$ 109,290,242	1-Jul-14	37	5%	\$ 5,464,512	\$ 13,848	\$ 5,464,512	\$ 5,464,512	\$ 10,929,024	\$ 10,929,024	77.63	428,144,525	428,144,525	-	428,144,525	428,144,525				
2013-14	\$ 109,290,242	3rd	\$ (2,732,256)	19-Jan-15	\$ 109,290,242	1-Jul-14	37	5%	\$ 5,464,512	\$ 13,848	\$ 5,464,512	\$ 5,464,512	\$ 10,929,024	\$ 10,929,024	77.63	428,144,525	428,144,525	-	428,144,525	428,144,525				
2014-15	\$ 109,290,242	3rd	\$ (2,732,256)	19-Jan-15	\$ 109,290,242	1-Jul-14	37	5%	\$ 5,464,512	\$ 13,848	\$ 5,464,512	\$ 5,464,512	\$ 10,929,024	\$ 10,929,024	77.63	428,144,525	428,144,525	-	428,144,525	428,144,525				
2015-16	\$ 103,825,730	4th	\$ (2,732,256)	7-Oct-15	\$ 96,628,962	1-Jul-15	96	5%	\$ 16,209,764	\$ 36,680	\$ 4,781,448	\$ 5,002,485	\$ 70,385	\$ 21,232,249	78.40	1,259,422,320.00	379,275,575	-	1,638,697,895	1,638,697,895				
2016-17	\$ 95,628,962	7th	\$ (2,732,256)	17-Oct-16	\$ 79,235,436	1-Jul-16	108	5%	\$ 21,232,249	\$ 80,845	\$ 3,861,771	\$ 4,435,612	\$ -	\$ 25,867,861	80.60	1,638,697,895.00	430,131,702	-	2,068,829,597	2,068,829,597				
2017-18	\$ 79,235,436	11th	\$ (2,732,256)	11-Jun-17	\$ 73,770,914	1-Jul-17	72	5%	\$ 25,667,861	\$ 26,948	\$ 3,688,546	\$ 3,799,707	\$ -	\$ 29,467,565	83.70	2,068,829,596.40	318,035,476	-	2,466,431,442	2,466,431,442				
2018-19	\$ 73,770,914	14th	\$ (2,732,256)	17-Jul-18	\$ 68,806,402	1-Jul-18	16	5%	\$ 29,467,566	\$ 5,881	\$ 3,415,320	\$ 3,505,148	\$ 15,464,512	\$ 22,043,692	84.50	2,466,431,442.60	296,185,006	(458,472,557)	1,862,691,953	1,862,691,953				
2019-20	\$ 68,806,402	16th	\$ (2,732,256)	10-Feb-19	\$ 62,841,889	1-Jul-19	35	5%	\$ 22,043,692	\$ 13,099.86	\$ 3,142,094	\$ 3,231,173	\$ -	\$ -	84.85	1,862,691,953.38	274,165,079	(2,141,978,699)	1,111,603,350	1,111,603,350				
2020-21	\$ 62,841,889	18th	\$ (2,732,256)	15-Jul-20	\$ 57,377,377	1-Jul-20	203	5%	\$ -	\$ 179,127	\$ 1,314,898	\$ 2,046,766	\$ (1,329,127)	\$ 1,314,898	84.80	0.00	249,385,757	(10,945,970)	(127,432,437)	-	-			
<b>TOTAL</b>	<b>\$ 73,770,914</b>		<b>\$ (40,983,841)</b>		<b>\$ 66,306,402</b>					<b>\$ 22,043,692</b>	<b>\$ 22,043,692</b>	<b>\$ 22,043,692</b>	<b>\$ 22,043,692</b>			<b>\$ 2,683,050,079</b>	<b>\$ -915,562,598</b>	<b>\$ 6,924,965</b>	<b>\$ 21,157,16</b>	<b>\$ 21,157,16</b>				

Annexure D-6: Haripur 412 MW CGPP (Interest on ICA loan # RD-955), DPPP-1

FY	Principal Loan Amount (JPY)										Interest Amount (JPY)										Interest Amount (BDT)		Currency Fluctuation loss/(gain)-Unrealized against Interest (BDT)	Remarks
	Beginning Balance of Principal Loan (JPY)	No. of Installment paid	Amount of Installment paid (JPY)	Payment date	Total Outstanding loan (JPY)	FY Start date	No. of Days due interest	Inter-est t rate	Opening Balance of interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (JPY)	Total interest during the period (JPY)	Interest Payment/Adjustment (JPY)	Cumulative balance of Interest as on 30 June (JPY)	FY Closing date Exchange Rate	Opening Balance of interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Fluctuation loss/(gain)-Realized against Interest (BDT)	Closing balance of Interest as on 30 June (BDT)				
2014-15	¥16,370,896	1st	¥545,695,697	17-Nov-16	¥16,370,896	1-Jul-15	139	2%	¥1,145,746,191	¥4,156,558	¥1,145,746,191	¥1,145,746,191	¥ -	¥1,145,746,191	0.6354	-	1,210,772,758	-	-	718,907,130	718,907,130			
2015-16	¥16,370,896	2nd	¥545,695,697	19-Jan-17	¥14,733,783,898	1-Jul-16	348	2%	¥327,417,418	¥10,405,564	¥294,676,676	¥310,277,558	¥15,020,882	¥1,773,420,275	0.7169	728,007,130	(62,299,408)	(11,710,287)	1,148,628,150	1,148,628,150				
2016-17	¥16,370,896	3rd	¥545,695,697	23-Nov-17	¥12,551,001,072	1-Jul-17	264	2%	¥1,145,746,191	¥8,986,979	¥251,000,000	¥282,027,495	¥ -	¥2,055,447,770	0.7961	1,148,478,350	184,596,932	-	1,271,364,995	1,271,364,995				
2017-18	¥14,733,783,898	4th	¥545,695,697	22-Mar-18	¥11,459,609,679	1-Jul-18	134	2%	¥2,055,447,770	¥9,869,979	¥236,192,193	¥236,438,169	¥1,145,746,191	¥1,146,159,748	0.7831	1,148,478,350	185,170,192	(864,150,937)	1,347,768	897,157,699	20,666,407			
2018-19	¥11,459,609,679	5th	¥545,695,697	17-Jan-19	¥10,368,218,275	1-Jul-19	203	2%	¥1,146,159,748	¥8,986,979	¥207,364,365	¥214,939,352	¥1,361,059,199	¥29,901	0.7887	897,557,699	169,514,780	(1,092,798,179)	21,581,000	21,581,000				
2019-20	¥11,459,609,679	6th	¥545,695,697	20-Aug-19	¥9,726,826,842	1-Jul-19	203	2%	¥29,901	¥8,986,979	¥85,077,579	¥191,784,427	¥98,225,225	¥98,225,225	0.7672	21,581	157,149,613	-	65,263,771	65,263,771				
2020-21	¥10,368,218,275	13th	¥545,695,697	15-Jan-21	¥9,276,826,842	1-Jul-20	-	2%	¥29,901	¥173,187,348	¥2,540,453,442	¥2,713,640,310	¥2,628,573,330	¥85,067,400		215,883.00	2,093,151,056	-2,102,168,175	-6,222,068	65,263,771	94,079,374.61			
<b>TOTAL</b>	<b>¥10,368,218,275</b>		<b>¥47,094,044,056</b>		<b>¥9,276,826,842</b>					<b>¥22,043,692</b>	<b>¥22,043,692</b>	<b>¥22,043,692</b>	<b>¥22,043,692</b>			<b>2,683,050,079</b>	<b>\$ -915,562,598</b>	<b>\$ 6,924,965</b>	<b>\$ 21,157,16</b>	<b>\$ 21,157,16</b>				



Annexure D-7: Helipur 412 MW CAPP (Interest on ICA loan # BD-P58), DPP-1

FY	DSL - Principal Portion					Interest Amount (JPY)					DSL - Interest Portion					Interest Amount (BDT)					Remarks
	Beginning Loan Amount (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Total Outstanding loan (JPY)	Opening Balance of interest	Interest during the year (JPY)	Interest on fractional days (JPY)	Interest on total outstanding amount (JPY)	Total interest during the period (JPY)	Interest Payment/Adjustment (JPY)	Cumulative Balance of interest as on 30 June (JPY)	Exchange Rate	Opening Balance of interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Fluctuation Realized against interest (BDT)	Closing balance of interest as on 30 June (BDT)	Fluctuation loss/(gain)- Unrealized against interest (BDT)		
1	2	3	4	5	6=2+4	10	11=4*9/365	12=6*9	13=11+12	14	15=15/last FY+13+14	16	17	18=17*16	19	20	21=17*16	22	23		
2014-15					12,985,594,160				744,992,010	744,992,010	744,992,010	0.6354									
2015-16					12,985,594,160				744,992,010	744,992,010	744,992,010	0.7796									
2016-17					12,985,594,160				744,992,010	744,992,010	744,992,010	0.7796									
2017-18					12,985,594,160				744,992,010	744,992,010	744,992,010	0.7796									
2018-19					12,339,297,208				744,992,010	744,992,010	744,992,010	0.7831									
2019-20					18,096,314,640				854,265,666	854,265,666	854,265,666	0.7887									
2020-21					17,450,017,688				854,265,666	854,265,666	854,265,666	0.7972									
TOTAL					17,450,017,688				854,265,666	854,265,666	854,265,666										

Annexure D-8: Helipur 412 MW CAPP (Interest on ICA loan # BD-P58), DPP-2

FY	DSL - Principal Portion					Interest Amount (JPY)					DSL - Interest Portion					Interest Amount (BDT)					Remarks
	Beginning Loan Amount (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Total Outstanding loan (Current + Non Current) (JPY)	Opening Balance of interest	Interest during the year (JPY)	Interest on fractional days (JPY)	Interest on total outstanding amount (JPY)	Total interest during the period (JPY)	Interest Payment/Adjustment (JPY)	Cumulative Balance of interest as on 30 June (JPY)	Exchange Rate	Opening Balance of interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Fluctuation loss/(gain)- Unrealized against interest (BDT)	Closing balance of interest as on 30 June (BDT)	Fluctuation loss/(gain)- Unrealized against interest (BDT)		
1	2	3	4	5	6=2+4	10	11=4*9/365	12=6*9	13=11+12	14	15=15/last FY+13+14	16	17	18=17*16	19	20	21=17*16	22	23		
2018-19					6,403,314,383				128,066,288	128,066,288	128,066,288	0.7831									
2019-20					6,403,314,383				128,066,288	128,066,288	128,066,288	0.7831									
2020-21					6,403,314,383				128,066,288	128,066,288	128,066,288	0.7831									
TOTAL					6,403,314,383				128,066,288	128,066,288	128,066,288										

Annexure D-7: Siddhargani 335 MW CAPP (World Bank loan # BD-4508)

FY	DSL - Principal Portion					Interest Amount (JPY)					DSL - Interest Portion					Interest Amount (BDT)					Remarks
	Beginning Loan Amount (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Total Outstanding loan (JPY)	Opening Balance of interest	Interest during the year (JPY)	Interest on fractional days (JPY)	Interest on total outstanding amount (JPY)	Total interest during the period (JPY)	Interest Payment/Adjustment (JPY)	Cumulative Balance of interest as on 30 June (JPY)	Exchange Rate	Opening Balance of interest	Interest provision during the year (BDT)	Interest payment/Adjustment (BDT)	Fluctuation Realized against interest (BDT)	Closing balance of interest as on 30 June (BDT)	Fluctuation loss/(gain)- Unrealized against interest (BDT)		
1	2	3	4	5	6=2+4	10	11=4*9/365	12=6*9	13=11+12	14	15=15/last FY+13+14	16	17	18=17*16	19	20	21=17*16	22	23		
2014-15					6,403,314,383				744,992,010	744,992,010	744,992,010	0.6354									
2015-16					6,403,314,383				744,992,010	744,992,010	744,992,010	0.7796									
2016-17					6,403,314,383				744,992,010	744,992,010	744,992,010	0.7796									
2017-18					6,403,314,383				744,992,010	744,992,010	744,992,010	0.7796									
2018-19					6,403,314,383				744,992,010	744,992,010	744,992,010	0.7831									
2019-20					6,403,314,383				744,992,010	744,992,010	744,992,010	0.7887									
2020-21					6,403,314,383				744,992,010	744,992,010	744,992,010	0.7972									
TOTAL					6,403,314,383				744,992,010	744,992,010	744,992,010										



**Annexure E: Statement of revenue from sales of energy  
For the period from July 2020 to June 2021**

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

Sl.	Month	Invoice Submitted by EGCB to BPDB					Plant Outage (Provision)	Net Sales Revenue	Remarks	
		Capacity Payment	Energy Payment							Total (Tk)
			VOMP	FUEL	Demand Charge	Sub Total				
1	Jul-20	125,436,077.00	560,369.00	41,342,283.00	4,672,275.00	46,574,927.00	172,011,004	9,543,661	162,467,343	
2	Aug-20	125,051,406.00	1,101,596.00	70,719,653.65	4,672,275.00	76,493,524.65	201,544,931	4,672,276	196,872,655	
3	Sep-20	125,051,406.00	367,088.00	23,724,547.55	4,672,275.00	28,763,910.55	153,815,317	4,672,276	149,143,041	
4	Supple Jan-20 - Jun-20	51,436,893.48	3,953,572.32	-	-	3,953,572.32	55,390,466	9,744	55,380,722	
5	Oct-20	125,051,406.00	2,830,463.00	180,828,540.15	4,672,275.00	188,331,278.15	313,382,684	4,672,275	308,710,409	
6	Nov-20	125,051,406.00	1,281,257.00	84,791,977.65	4,672,275.00	90,745,509.65	215,796,916	4,672,276	211,124,640	
7	Dec-20	125,051,406.00	4,841.00	982,043.80	4,672,275.00	5,659,159.80	130,710,566	4,672,275	126,038,291	
8	Jan-21	125,051,406.00	782,094.00	50,608,127.85	4,672,275.00	56,062,496.85	181,113,903	4,672,276	176,441,627	
9	Feb-21	123,101,618.00	761,086.00	54,197,675.85	4,672,275.00	59,631,036.85	182,732,655	4,757,049	177,975,606	
10	Supple Jul-20 - Dec-20	54,833,261.17	4,998,439.72	-	-	4,998,439.72	59,831,701	-	59,831,701	
11	Mar-21	122,677,750.00	1,646,090.00	110,123,202.15	4,672,275.00	116,441,567.15	239,119,317	4,672,274	234,447,043	
12	Apr-21	122,677,750.00	2,387,322.00	155,314,540.80	4,672,275.00	162,374,137.80	285,051,888	4,676,769	280,375,119	
13	May-21	122,677,750.00	2,565,948.00	172,844,181.05	4,672,275.00	180,082,404.05	302,760,154	4,792,416	297,967,738	
14	Jun-21	122,677,750.00	843,623.00	57,518,595.15	4,672,275.00	63,034,493.15	185,712,243	4,692,774	181,019,469	
	Sub total	<b>1,595,827,286</b>	<b>24,083,789</b>	<b>1,002,995,369</b>	<b>56,067,300</b>	<b>1,083,146,458</b>	<b>2,678,973,743</b>	<b>61,178,340</b>	<b>2,617,795,404</b>	
16	Outage on previous year bill	-	-	-	-	-	-	1,386,831	(1,386,831)	
	<b>Grand total</b>	<b>1,595,827,286</b>	<b>24,083,789</b>	<b>1,002,995,369</b>	<b>56,067,300</b>	<b>1,083,146,458</b>	<b>2,678,973,743</b>	<b>62,565,171</b>	<b>2,616,408,572</b>	



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

Sl.	Month	Invoice Submitted by EGCB to BPDB					Total (Tk)	Plant Outage (Provision)	Net Sales Revenue	Remarks
		Capacity Payment	Energy Payment							
			VOMP	FUEL	Demand Charge	Sub Total				
1	Jul-20	287,184,843.00	15,368,706.00	216,584,346.00	5,400,000.00	237,353,052.00	524,537,895.00	12,692,236.00	511,845,659.00	
2	Jan'20-Jun'20 Supple	99,659,522.37	37,219,020.88			37,219,020.88	136,878,543.25	12,299,750.25	124,578,793.00	
3	Aug-20	286,059,652.00	5,917,530.00	86,114,568.00	5,400,000.00	97,432,098.00	383,491,750.00	17,951,768.00	365,539,982.00	
4	Sep-20	286,340,949.00	13,735,571.00	193,882,279.00	5,400,000.00	213,017,850.00	499,358,799.00	13,595,901.00	485,762,898.00	
5	Oct-20	287,864,645.00	-	(99,691.00)	-	(99,691.00)	287,764,954.00	97,704,276.00	190,060,678.00	
6	Nov-20	288,239,709.00	2,567,960.00	47,532,789.00	5,400,000.00	55,500,749.00	343,740,458.00	85,338,874.18	258,401,583.82	
7	Dec-20	290,302,558.00	16,999,638.00	243,720,254.00	5,400,000.00	266,119,892.00	556,422,450.00	13,858,724.55	542,563,725.45	
8	Jan-21	287,770,880.00	12,513,781.00	180,868,553.00	5,400,000.00	198,782,334.00	486,553,214.00	26,011,956.00	460,541,258.00	
9	Feb-21	284,442,191.00	12,797,726.00	190,464,953.00	5,400,000.00	208,662,679.00	493,104,870.00	55,767,942.00	437,336,928.00	
10	Mar-21	277,456,633.00	11,440,966.00	166,604,840.00	5,400,000.00	183,445,806.00	460,902,439.00	15,963,791.00	444,938,648.00	
11	Apr-21	278,196,543.00	4,761,088.00	80,620,307.00	5,400,000.00	90,781,395.00	368,977,938.00	28,947,491.00	340,030,447.00	
12	May-21	276,261,513.00	12,390,510.00	180,394,194.00	5,400,000.00	198,184,704.00	474,446,217.00	15,857,782.00	458,588,435.00	
13	Jul'20-Dec'20 Supple	108,280,938.23	25,716,087.54			25,716,087.54	133,997,025.77	39,478,199.57	94,518,826.20	
14	Jun-21	274,576,655.00	7,890,698.00	113,769,231.00	5,400,000.00	127,059,929.00	401,636,584.00	40,332,875.00	361,303,709.00	
Sub total		3,612,637,231.60	179,319,282.42	1,700,456,623.00	59,400,000.00	1,939,175,905.42	5,551,813,137.02	475,801,566.55	5,076,011,570.47	
16	Outage on previous year bill					-	-	(10,530,581.81)	10,530,581.81	
Grand total		3,612,637,231.60	179,319,282.42	1,700,456,623.00	59,400,000.00	1,939,175,905.42	5,551,813,137.02	465,270,984.74	5,086,542,152.28	

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

Sl.	Month	Invoice Submitted by EGCB to BPDB					Total (Tk)	Plant Outage (Provision)	Net Sales Revenue	Remarks
		Capacity Payment	Energy Payment							
			VOMP	FUEL	Demand Charge	Sub Total				
1	Jul-2020	249,036,076.00	13,826,119.00	207,624,859.00	4,608,000.00	226,058,978	475,095,054	22,527,180	452,567,874	
2	Aug-2020	266,576,699.00	12,595,036.00	147,497,418.00	4,608,000.00	164,700,454	431,277,153	30,876,850	400,400,303	
3	Sep-20	449,408,156.00	15,368,495.00	165,461,584.00	4,608,000.00	185,438,079	634,846,235	2,541,357	632,304,878	
4	Oct-20	527,764,495.00	(98,588.00)	-	-	(98,588)	527,665,907	306,443,900	221,222,007	
5	Arrear-Sep'19-Jul'20	142,852,597.95	25,907,239.52	-	-	25,907,240	168,759,837	-	168,759,837	
6	Mar-21	324,422,450.00	9,151,616.00	108,025,144.00	4,608,000.00	121,784,760	446,207,210	1,889,136	444,318,074	
7	Apr-21	346,796,413.00	11,306,575.00	122,436,048.00	4,608,000.00	138,350,623	485,147,036	-	485,147,036	
8	May-21	346,796,413	13,072,398	141,118,045	4,608,000.00	158,798,443	505,594,856	2,364,008	503,230,848	
9	Jun-21	466,118,452	13,970,022	153,500,371	4,608,000.00	172,078,393	638,196,845	1,125,780	637,071,065	
Grand total		3,119,771,752	115,098,913	1,045,663,469	32,256,000	1,193,018,382	4,312,790,133	367,768,211	3,945,021,922	





Annexure F: Gas bill details  
For the period from July 2020 to June 2021

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

SI	Month	Invoice Amount	Certified Amount	Paid Amount	Outstanding Amount	HHV factor	Remarks
1	Jul-20	41,391,347	36,719,073.00	36,719,073	4,672,274	-	
2	Aug-20	75,391,928	70,719,654.00	70,719,654	4,672,274	-	
3	Sep-20	28,396,823	23,724,548.00	23,724,548	4,672,275	-	
4	Oct-20	185,500,815	180,828,540.00	180,828,540	4,672,275	-	
5	Nov-20	89,464,253	84,791,978.00	84,791,978	4,672,275	-	
6	Dec-20	5,654,319	982,044.00	982,044	4,672,275	-	
7	Jan-21	55,280,403	50,608,128.00	50,608,128	4,672,275	-	
8	Feb-21	58,869,951	54,197,676.00	54,197,676	4,672,275	-	
9	Mar-21	114,795,477	110,123,202.00	110,123,202	4,672,275	-	
10	Apr-21	159,986,816	155,314,541.00	-	159,986,816	-	
11	May-21	177,516,456	172,844,181.00	-	177,516,456	-	
12	Jun-21	62,190,870	62,190,870.00	-	62,190,870	-	
<b>Total</b>		<b>1,054,439,458</b>	<b>1,003,044,435</b>	<b>612,694,843</b>	<b>441,744,615</b>	-	

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

SI	Month	Invoice Amount	Certified Amount	Paid Amount	Outstanding Amount	HHV factor	Remarks
1	Jul-20	210,520,432	210,520,432	210,520,432	-	-	
2	Aug-20	75,787,995	75,787,995	75,787,995	-	-	
3	Sep-20	170,556,842	170,556,842	170,556,842	-	-	
4	Oct-20	5,400,000	5,400,000	-	5,400,000	-	
5	Nov-20	47,564,742	47,564,742	42,164,742	5,400,000	-	
6	Dec-20	220,068,343	220,068,343	220,068,343	-	-	
7	Jan-21	164,485,449	164,485,449	164,485,449	-	-	
8	Feb-21	171,486,456	171,486,456	171,486,456	-	-	
9	Mar-21	155,370,086	155,370,086	155,370,086	-	-	
10	Apr-21	77,941,631	77,941,631	-	77,941,631	-	
11	May-21	166,326,400	166,326,400	-	166,326,400	-	
12	Jun-21	108,735,292	108,735,292	-	108,735,292	-	
<b>Total</b>		<b>1,574,243,667</b>	<b>1,574,243,668</b>	<b>1,210,440,345</b>	<b>363,803,323</b>	-	

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

SI	Month	Invoice Amount	Certified Amount	Paid Amount	Outstanding Amount	HHV factor	Remarks
1	Jul-20	194,086,731	194,086,731	194,086,731	-	-	
2	Aug-20	138,664,993	138,664,993	138,664,993	-	-	
3	Sep-20	158,882,767	158,882,767	158,882,767	-	-	
4	Oct-20	4,628,363	4,628,363	-	4,628,363	-	
5	Nov-20	4,628,693	4,628,693	-	4,628,693	-	
6	Dec-20	4,639,751	4,639,751	4,639,751	-	-	
7	Jan-21	4,624,167	4,624,167	4,624,167	-	-	
8	Feb-21	8,443,958	8,443,958	8,443,958	-	-	
9	Mar-21	145,063,047	145,063,047	145,063,047	-	-	
10	Apr-21	175,126,366	175,126,366	-	175,126,366	-	
11	May-21	204,914,884	204,914,884	-	204,914,884	-	
12	Jun-21	173,467,073	173,467,073	-	173,467,073	-	
<b>Total</b>		<b>1,217,170,793</b>	<b>1,217,170,793</b>	<b>654,405,414</b>	<b>562,765,379</b>	-	



## Annexure-G: Group expense breakup

### Annexure G-1: Cost of sales ( Siddhirgonj 2x120 MW PPP-O&M):

SL	Particulars	Accounts Breakdown	44,377 Taka	44,012 Taka
1.1	Security services	Ansar bonus	370,500	360,750
		Security guard (Ansar)	3,411,000	3,416,500
		<b>Sub total</b>	<b>3,781,500</b>	<b>3,777,250</b>
1.2	Repair & maintenances - plant	Repair & maintenance-plant-Exp.Adj.with inventory	56,521,931	
		Repair & maintenance-plant	4,630,397	41,115,246
		<b>Sub total</b>	<b>61,152,329</b>	<b>41,115,246</b>
1.3	Repair & maintenance - vehicles	Fuel, lubricant & CNG for vehicles	1,295,709	1,084,913
		Insurance (vehicles)	195,562	227,966
		Mobil for vehicle		46,150
		Repair & maintenance - vehicles	792,910	917,150
		Taxes,licenses & fees for vehicle	321,805	263,146
	<b>Sub total</b>	<b>2,605,986</b>	<b>2,539,325</b>	
1.4	Repair & maintenances - other assets	Fuel used for others machineries	107,900	40,950
		Office maintenance		-
		Repair & maintenance-office equipment	169,483	97,512
		Repair & maintenance- office furniture	5,000	23,700
		Repairs & maintenance-office building	684,693	3,192,973
		Software maintanace fee	-	-
	<b>Sub total</b>	<b>967,075</b>	<b>3,355,135</b>	
1.5	Travelling & communication expense	Conveyance expense	35,985	30,915
		Postage & telegram		
		Telephone, internet & mobile bill	553,087	467,301
		Toll fare		-
		Travelling expense	9,446	1,381,849
	<b>Sub total</b>	<b>598,518</b>	<b>1,880,065</b>	
1.6	Legal & professional fees	Electricity licence / Renewal/ Enviorment fee	984,889	152,749
		Legal Expenses	796,875	
		Municipality tax	1,271,813	928,359
	<b>Sub total</b>	<b>3,053,577</b>	<b>1,081,108</b>	
1.7	Miscellaneous expenses	Washing expense		1,420
		Wages for hired labor	145,417	176,227
		Uniform & liveries		787,133
		Books & periodicals	220	16,284
		Honorarium for committee	272,000	233,500
		Ceremonial expense	60,000	65,760
		Misc. expense	60,020	122,500
		Transportation expenses	61,300	-
		Medical expenses	157,412	
Mujib'100	48,000	-		
	<b>Sub total</b>	<b>804,369</b>	<b>1,402,824</b>	
1.8	Depreciation & amortization	Depreciation expense		718,174,626
		Amortization expense		(4,009,645)
	<b>Sub total</b>		<b>714,164,981</b>	
	<b>Total</b>		<b>145,926,709</b>	<b>1,538,631,866</b>



## Annexure G-2:

## Cost of sales ( Haripur 412 MW CAPP -O&amp;M):

SL	Particulars	Accounts Breakdown	44,012 Taka	44,012 Taka
2.1	Security services	Ansar bonus		601,900
		Security guard (Ansar)	6,182,100	4,717,160
	<b>Sub total</b>		<b>6,182,100</b>	<b>5,319,060</b>
2.2	Electricity expenses	Electricity charge	203,915	154,953
		Electricity expense-Ansar/residential	95,779	80,991
	<b>Sub total</b>		<b>299,694</b>	<b>235,944</b>
2.3	Repair & maintenances - plant	Repair & maintenance-Plnat (Inventory consumption)	138,381,721	-
		Repair & maintenance of plant	7,075,222	124,015,096
		Operational Expense	5,516,911	
		PO & invoice variance in material accounts	231,935	-
		Liquidity damage adjustment	(4,849,174)	
	<b>Sub total</b>		<b>146,356,615</b>	<b>124,015,096</b>
2.4	Repair & maintenance - vehicles	CNG for vehicle	895,116	
		Fuel, lubricant for vehicles	484,870	1,278,501
		Garage rent for vehicles	24,000	
		Insurance (vehicles)	404,966	469,431
		Repair & maintenance - vehicles	2,195,922	1,393,375
		Taxes, lincenses & fees for vehicle	220,809	308,978
	<b>Sub total</b>		<b>4,225,683</b>	<b>3,450,285</b>
2.5	Repair & maintenances- other assets	Fuel & diesel for EDG/crane	792,123	535,023
		Repair & maintenance- civil works/ electrical works	3,257,026	5,192,768
		Repair & maint. of office equipment	172,784	251,811
		Repair & maintenance (software/ website redesign/IT)		-
		Repair & maint. of office furniture	30,860	14,300
	<b>Sub total</b>		<b>4,252,793</b>	<b>5,993,902</b>
2.6	Travelling & communication expenses	Conveyance expense	59,245	64,806
		Postage & telegram	54	5,120
		Telephone, internet & mobile bill	520,066	538,852
		Travelling expense & daily allowance	1,000	359,165
	<b>Sub total</b>		<b>580,365</b>	<b>967,943</b>
2.7	Legal & professional fees	Electricity licence / Renewal/ Enviorment fee	3,465,745	1,560,736
		Rates and tax for land and building	1,468,854	2,244,061
		Land development tax	157,500	157,500
		Legal expense		10,500
	<b>Sub total</b>		<b>5,092,099</b>	<b>3,972,797</b>
2.8	Miscellaneous expenses	Books & periodicals	2,650	8,160
		Honorarium for bid evaluation	385,000	326,500
		Medical expense	124,255	4,508
		Miscellaneous expenses	30,786	123,770
		Uniforms & liveries	536,760	493,660
		Wages for hired labour	142,622	85,207
		Washing exp.		
		Benevolent & recreation		
		Ceremonial Expense	85,000	
Mujib'100	15,000			
	<b>Sub total</b>		<b>1,322,073</b>	<b>1,041,805</b>
	<b>Total</b>		<b>168,311,423</b>	<b>144,996,833</b>



## Annexure G-3:

## Cost of sales ( Siddhirganj 335 MW CCPP -O&amp;M):

SL	Particulars	Accounts Breakdown	44,012 Taka	44,012 Taka
3.1	Security services	Security guard expenses	8,223,078	7,954,306
		Ansar wages	171,600	142,800
		Wages for hired labour	5,140,120	821,250
		<b>Sub total</b>	<b>13,534,798</b>	<b>8,918,356</b>
3.2	Repair & maintenances - plant	Repair & maintenance of plant	43,295,374	1,659,603
		Operational expense	16,688,276	13,237,120
		Diesel for EDG/crain/forklift	134,826	
		Store purchase(local)	-	11,310,874
		<b>Sub total</b>	<b>60,118,476</b>	<b>26,207,597</b>
3.3	Repair & maintenance - vehicles	Fuel, lubricant & CNG for vehicle	1,166,174	631,819
		Insurance (vehicles)	478,943	220,935
		Repair & maintenances-vehicle	985,004	497,207
		Taxes, lincenses & fees for vechile	78,894	47,359
		<b>Sub total</b>	<b>2,709,015</b>	<b>1,397,320</b>
3.4	Repair & maintenances - other fixed assets	Repair & maintenance-office equipment	135,553	64,678
		Repair & maintenance-office Building/civil works	3,157,171	60,100
		Repair & maintenance- office furniture	8,980	250
	<b>Sub total</b>	<b>3,301,704</b>	<b>125,028</b>	
3.5	Travelling & communication expenses	Conveyance expense	107,080	50,310
		Telephone, internet & mobile bill	633,175	479,716
		Postage & Telegram	12,125	310
		Travelling Expenses	38,230	547,932
		<b>Sub total</b>	<b>790,610</b>	<b>1,078,268</b>
3.6	Legal & professional fees	Electricity licence / Renewal/ Enviorment fee	2,151,018	235,923
		Rates and taxes	174,890	58,545
		Environmental licence fee		
	<b>Sub total</b>	<b>2,325,908</b>	<b>294,468</b>	
3.7	Miscellaneous expenses	Ceremonial espense	51,000	50,000
		Inauguration exp.		
		Mujib 100	141,810	1,528,651
		Medical Exp	201,935	214,862
		Honrarium for bid evaluation	375,000	143,500
		Misc. exp		
		Uniforms & liveries	358,700	16,255
		Washing expense	400	290
	<b>Sub total</b>	<b>1,233,455</b>	<b>1,960,498</b>	
	<b>Total</b>	<b>84,013,966</b>	<b>39,981,534</b>	



## Annexure G-4:

## Administrative expenses ( corporate office):

SL	Particulars	Accounts Breakdown	44,012	44,012
			Taka	Taka
4.1	Rent & utilities	Electricity charges	2,172,013	1,711,116
		Management service charge	565,878	577,555
		Office rent	-	2,813,135
	<b>Sub total</b>		<b>2,737,891</b>	<b>5,101,806</b>
4.2	Repair & maintenances - vehicles	CNG for vehicles	202,646	315,056
		Fuel for vehicles	3,085,986	2,635,653
		VAT on fuel & CNG for vehicles	239,212	212,976
		Garage rent	236,000	198,000
		Insurance (vehicles)	821,134	630,245
		Repair & maint. - vehicle	2,789,923	2,492,410
		Taxes,licenses & fees for vehicle	199,579	244,031
	<b>Sub total</b>		<b>7,574,480</b>	<b>6,728,371</b>
4.3	Repair & maintenances - other assets	Repair & maintenance- building	21,900	219,040
		Repair & maintenance- Civil works/elec. Works etc.	54,870	
		Repair & maintenance software/IT equipment	528,866	
		Repair & maint. of office equipment	1,257,738	1,263,594
		Repair & maint. of office furniture	44,616	22,575
	<b>Sub total</b>		<b>1,907,990</b>	<b>1,455,636</b>
4.4	Travelling & communication expenses	Conveyance expenses	135,544	159,596
		Postage & telegram	4,771	325
		Telephone, internet & mobile bill	2,430,161	1,718,510
		Travelling expenses	21,600	2,307,761
	<b>Sub total</b>		<b>2,592,076</b>	<b>4,186,192</b>
4.5	Legal & professional fees	Audit fee	449,138	449,138
		Legal expenses	443,370	558,904
		Rates & taxes	82,954	33,482
		license fee/ Renewal fee	17,732	2,271,322
	<b>Sub total</b>		<b>993,194</b>	<b>3,312,846</b>
4.6	Recruitment & training expenses	Honorarium for recruitment	506,016	
		Recruitment expenses	3,881,604	10,279,225
		Innovation Expense		96,504
		Training & education	2,251,293	1,771,272
	<b>Sub total</b>		<b>6,638,913</b>	<b>12,147,001</b>
4.7	Honorarium	Honorarium	64,480	405,500
		Honourarium for bid evaluation	117,850	115,000
		Honourarium to directors	3,490,110	2,430,000
	<b>Sub total</b>		<b>3,672,440</b>	<b>2,950,500</b>
4.8	Donation/Subscription/C SR/Ceremonial expense	Ceremonial expenses	56,367	58,074
		Donation & contribution	8,600,000	5,397,998
		Mujib 100	623,118	-
	<b>Sub total</b>		<b>9,279,485</b>	<b>5,456,072</b>
4.9	Miscellaneous expenses	Board meeting expenses	511,574	582,637
		Books & periodicals	35,229	28,195
		Liveries	20,615	223,223
		Medical expenses	276,851	41,660
		Misc. expenses	137,677	24,790
		News paper & periodicals	31,028	35,188
		Office furnishing expenses	433,857	244,940
		Office supplies	84,006	85,398
		Wages for hired labour	3,900	7,800
		Washing expenses	480	680
	<b>Sub total</b>		<b>1,535,217</b>	<b>1,324,084</b>
4.10	Depreciation & amortization	Amortization expense		1,196,000
		Depreciation expense		19,544,769
	<b>Sub total</b>		<b>-</b>	<b>20,740,769</b>
	<b>Total</b>		<b>36,931,686</b>	<b>63,403,277</b>



## ANNEXURE-H : Salary and other benefits

## H-1: Siddhirganj 2x120 MW PPP

SL	Particulars	FY 2020-21				FY 2019-20			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily Staffs	Total	Officers	Staffs	Daily Staffs	Total
1	Basic salary	35,028,633	13,118,430		48,147,063	32,948,488	12,844,636		45,793,124
2	Daily basis salary			343,469	343,469			350,280	350,280
3	House rent allowance	17,637,548	6,570,893		24,208,441	16,477,986	5,662,349		22,140,335
4	Conveyance allowances	1,511,967	1,767,000		3,278,967	1,353,485	1,809,581		3,163,066
5	Medical allowance	614,697	1,364,491		1,979,188	587,835	1,363,552		1,951,387
6	Education allowance	107,000	359,000		466,000	110,000	349,000		459,000
7	Festival bonus	5,982,860	2,174,620	29,190	8,186,670	5,455,500	2,137,410	29,190	7,622,100
8	Charge allowance	80,000			80,000	105,000			105,000
9	CPF from employer	3,283,338	1,324,544		4,607,882	2,949,471	1,242,133		4,191,604
10	Bengali new year allowance	672,030	214,208	2,919	889,157		216,754	3,016	219,770
11	Electricity allowance	720,734	547,039		1,267,773	647,909	526,814		1,174,723
12	Leave encashment	2,644,060	1,020,167		3,664,227	1,698,420	930,358		2,628,778
13	Entertainment allowance	34,607			34,607	36,000			36,000
14	Honorarium to officers				-	1,407,498			1,407,498
15	Gas bill - residential				-				-
16	Telephone bill-residential				-				-
17	Medical reimbursement	3,239,941			3,239,941	3,143,187			3,143,187
18	Recreation allowance				-				-
19	Dearness allowance				-				-
20	Incentive bonus (KPI)	3,560,139	1,477,074	21,406	5,058,619		578,047	29,190	607,237
21	Washing allowance		117,786		117,786		120,580		120,580
22	Shift allowance	1,802,945	461,904		2,264,849	1,610,829	448,233		2,059,062
23	Power house allowance	8,806,630	3,248,999		12,055,629	8,227,892	3,150,362		11,378,254
24	Overtime		4,136,629		4,136,629		3,997,682		3,997,682
	<b>Total</b>	<b>85,727,129</b>	<b>37,902,784</b>	<b>396,984</b>	<b>124,026,897</b>	<b>76,759,500</b>	<b>35,377,491</b>	<b>411,676</b>	<b>112,548,667</b>

## H-2: Haripur 412 MW CCPP

SL	Particulars	FY 2020-21				FY 2019-20			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	42,770,383	17,026,163		59,796,546	38,853,894	16,587,113		55,441,007
2	Daily basis salary			331,357	331,357			331,357	331,357
3	House rent allowance	21,456,576	7,979,294		29,435,870	19,496,822	7,957,106		27,453,928
4	Conveyance allowances	1,794,983	2,433,300		4,228,283	1,791,662	2,442,485		4,234,147
5	Medical allowance	455,000	1,802,885		2,257,885	648,340	1,777,941		2,426,281
6	Education allowance	122,500	406,000		528,500	100,500	385,000		485,500
7	Festival bonus	7,117,690	2,833,730	27,690	9,979,110	6,384,230	2,770,550	27,690	9,182,470
8	Charge allowance	55,000			55,000	101,135			101,135
9	CPF from employer	4,179,700	1,702,071		5,881,771	3,789,235	1,613,527		5,402,762
10	Bengali new year allowance	780,050	282,042	2,769	1,064,861	628,946	273,802	2,769	905,517
11	Electricity allowance	884,417	729,740		1,614,157	766,737	698,309		1,465,046
12	Leave encashment	1,925,888	1,470,562		3,396,450	1,451,018	1,201,745		2,652,763
13	Entertainment allowance	15,000			15,000	87,000			87,000
14	Honorarium to officers/staff				-				-
15	Gas bill - residential				-				-
16	Telephone bill-residential				-				-
17	Medical reimbursement	3,930,892			3,930,892	3,327,312			3,327,312
18	Recreation allowance				-				-
19	Dearness allowance				-				-
20	Incentive bonus (KPI)	5,286,653	2,418,100		7,704,753	112,530		27,690	140,220
21	Washing allowance		162,219		162,219		162,832		162,832
22	Shift allowance	2,600,080	839,032		3,439,112	2,724,168	783,904		3,508,072
23	Power house allowance	10,517,813	4,256,723		14,774,536	9,538,980	4,109,807		13,648,787
24	Overtime		5,304,918		5,304,918		4,888,412		4,888,412
	<b>Total</b>	<b>103,892,625</b>	<b>49,646,779</b>	<b>361,816</b>	<b>153,901,220</b>	<b>89,802,509</b>	<b>45,652,533</b>	<b>389,506</b>	<b>135,844,548</b>



H-3: Siddhirganj 335 MW CCPP

SL	Particulars	FY 2020-21				FY 2019-20			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	46,383,305	11,495,368		57,878,673	34,426,226	9,460,381		43,886,607
2	Daily basis salary			349,307	349,307			347,361	347,361
3	House rent allowance	23,191,653	5,385,993		28,577,646	17,219,875	4,484,514		21,704,389
4	Conveyance allowances	2,119,887	1,660,026		3,779,913	1,738,475	1,428,698		3,167,173
5	Medical allowance	651,540	1,253,254		1,904,794	720,846	1,054,898		1,775,744
6	Education allowance	184,500	207,000		391,500	193,020	156,800		349,820
7	Festival bonus	7,860,760	1,913,960	29,190	9,803,910	5,468,290	1,447,430	29,190	6,944,910
8	Charge allowance	45,000			45,000				-
9	CPF from employer	5,550,788			5,550,788	3,881,076			3,881,076
10	Bengali new year allowance	846,056	188,028	2,919	1,037,003	763,127			763,127
11	Electricity allowance	931,037	506,227		1,437,264	692,546	417,173		1,109,719
12	Leave encashment	3,642,972	1,123,782		4,766,754	1,720,502	430,724		2,151,226
13	Entertainment allowance	27,000			27,000				-
14	Honorarium to officers				-				-
15	Gas bill - residential				-				-
16	Telephone bill-residential				-				-
17	Medical reimbursement	4,499,954			4,499,954	2,887,117			2,887,117
18	Recreation allowance				-				-
19	Dearness allowance				-				-
20	Incentive bonus (KPI)	4,590,917	1,128,296		5,719,213	56,135	29,190		85,325
21	Washing allowance		87,000		87,000		71,600		71,600
22	Shift allowance	2,711,940	473,000		3,184,940	2,330,689	367,631		2,698,320
23	Power house allowance	11,595,928	2,855,186		14,451,114	8,589,792	2,357,598		10,947,390
24	Overtime		4,725,211		4,725,211		3,688,042		3,688,042
	<b>Total</b>	<b>114,833,237</b>	<b>33,002,331</b>	<b>381,416</b>	<b>148,216,984</b>	<b>80,687,716</b>	<b>25,394,679</b>	<b>376,551</b>	<b>106,458,946</b>

H-4: Corporate office

SL	Particulars	FY 2020-21				FY 2019-20			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	51,454,802	14,170,829		65,625,631	48,338,158	12,428,281		60,766,439
2	Daily basis salary			233,415	233,415			206,010	206,010
3	House rent allowance	30,330,555	8,502,500		38,833,055	28,509,394	7,460,380		35,969,774
4	Conveyance allowances	1,298,566	1,775,300		3,073,866	1,377,179	1,614,755		2,991,934
5	Medical allow. /Reimbursement	394,984	1,469,623		1,864,607	338,704	1,304,940		1,643,644
6	Education allowance	282,500	472,000		754,500	288,000	343,200		631,200
7	Festival bonus	8,745,370	2,348,330	28,350	11,122,050	7,917,490	2,055,840	28,350	10,001,680
8	Charge allowance	96,474			96,474	24,107			24,107
9	CPF from employer	4,954,226	1,419,389		6,373,615	4,416,690	1,219,461		5,636,151
10	Bengali new year allowance	873,116	235,512	1,985	1,110,613	819,322	207,758	1,796	1,028,876
11	Electricity allowance	927,101	570,762		1,497,863	858,561	491,381		1,349,942
12	Honorarium to officers/staff	408,625			408,625	97,175	21,095		118,270
13	Leave encashment	4,298,114	1,642,598		5,940,712	3,385,459	1,051,338		4,436,797
14	Entertainment allowance	290,806			290,806	240,000			240,000
15	Residential Telephone Bill	33,600			33,600	33,600			33,600
16	Gas bill - residential				-				-
17	Mobile allowance	18,000			18,000	18,000			18,000
18	Medical reimbursement	5,315,290			5,315,290	4,587,719			4,587,719
19	Recreation allowance				-				-
20	Vehicle maintenance allow.	300,000			300,000	300,000			300,000
21	Incentive bonus (KPI)	5,641,951	1,656,956		7,298,907	728,170		28,350	756,520
22	Washing allowance		77,330		77,330		69,600		69,600
23	Overtime		3,515,212		3,515,212		3,195,832		3,195,832
24	Compensation allowance		57,400		57,400		53,760		53,760
	<b>Total</b>	<b>115,664,080</b>	<b>37,913,741</b>	<b>263,750</b>	<b>153,841,571</b>	<b>102,277,728</b>	<b>31,517,621</b>	<b>264,506</b>	<b>134,059,855</b>

Company Secretary

Director



Director

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**Electricity Generation Company of Bangladesh Limited**

Shuja-Heights Road IC & FB, 137 East River Road, Dhaka-1217

Tel: +880551090350, Fax: +88055109031

Email: [info@egc.com.bd](mailto:info@egc.com.bd), Web: [www.egc.com.bd](http://www.egc.com.bd)