

**Independent Auditor's Report  
&  
Audited Financial Statements  
of  
Electricity Generation Company of  
Bangladesh Limited**

**As at & for the year ended 30 June 2020**

## **Independent Auditor's Report**

### **To the shareholders of Electricity Generation Company of Bangladesh Limited**

#### **Report on the audit of the financial statements**

##### **Opinion**

We have audited the financial statements of Electricity Generation Company of Bangladesh Limited (the "Company"), which comprise the statement of financial position as at 30 June 2020, and the statement profit and loss and other comprehensive income, statement of changes in equity and statement of cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the Company give a true and fair view of the financial position of the Company as at 30 June 2020, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRS) and comply with the Companies Act, 1994 and other applicable Laws and Regulations.

##### **Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) Bye Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Other information**

Management is responsible for the other information. The other information comprises the director's reports, management discussion and analysis, statement of corporate governance, financial highlights, economic value added statement, value added statement and certification on corporate governance but doesn't include the financial statements and our auditor's report. The director's reports, management discussion and analysis, statement of corporate governance, financial highlights, economic value added (EVA) statement, value added statement and certification on corporate governance are expected to be made available to us after the date of this auditor's report.

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

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

##### **Responsibilities of management and those charged with governance for the financial statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the Company's audit. We remain solely responsible for our audit opinion.

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

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

**Report on other legal and regulatory requirements**

In accordance with the Companies Act, 1994 we also report that:

- (i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit and made due verification thereof;
- (ii) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- (iii) the financial statements of the Company with the annexed notes dealt with by the report are in agreement with the books of account and returns.

Place: Dhaka

Date: 30 November 2020



A. Qasem & Co.

Chartered Accountants


# Electricity Generation Company of Bangladesh Limited

## Statement of Financial Position

As on 30 June 2020

	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<b>Properties and Assets</b>			
<b>Non-current Assets</b>			
Property, plant & equipment	3	62,540,980,279	47,904,365,857
Intangible assets	4	4,184,675	41,467,480
Right-of-use assets	5	168,708,716	-
Capital work in progress	6	3,559,752,776	17,365,156,422
Investment in research & development fund	7	782,325,502	513,876,022
		<b>67,055,951,948</b>	<b>65,824,865,781</b>
<b>Current Assets</b>			
Inventories	8	2,857,394,896	2,819,512,309
Advance, deposits & prepayments	9	316,635,526	498,543,762
Trade & other receivables	10	3,408,049,932	4,046,736,979
Cash and cash equivalents	11	10,310,422,272	11,355,916,930
		<b>16,892,502,626</b>	<b>18,720,709,980</b>
<b>Total Assets</b>		<b>83,948,454,574</b>	<b>84,545,575,761</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Share capital	12	378,972,000	378,972,000
Equity from government	13	8,327,541,875	9,103,039,209
Research & development fund	14	782,325,502	513,876,023
Retained earnings	15	7,325,852,820	5,481,139,170
Reserve for foreign currency fluctuation gain/(loss)	32.1	(678,525,704)	(496,834,799)
		<b>16,136,166,493</b>	<b>14,980,191,603</b>
<b>Liabilities</b>			
<b>Non-current Liabilities</b>			
Loan from government- non current portion	16 A	4,313,598,783	5,045,747,329
Loan from ADB- non current portion	17 A	4,868,470,523	5,310,139,705
Loan from JICA- non current portion	18 A	20,059,993,467	21,784,460,553
Loan from World Bank- non current portion	19 A	26,609,648,731	23,859,967,570
Lease Liabilities	21	184,557,236	-
		<b>56,036,268,740</b>	<b>56,000,315,157</b>
<b>Current Liabilities &amp; Provisions</b>			
Loan from government- current portion	16 B	215,150,324	124,899,025
Loan from ADB-current portion	17 B	463,663,843	461,751,264
Loan from JICA-current portion	18 B	1,880,249,203	1,866,898,885
Loan from World Bank- current portion	19 B	1,900,048,058	-
Security deposit & retention money	22	19,873,443	22,013,711
Trade & other payables	23	2,171,156,285	2,487,672,075
Interest payable on loan	24	4,882,660,075	8,417,502,489
Provision for WPPF	25	168,136,588	124,673,975
Provision for income tax	26	75,081,522	59,657,577
		<b>11,776,019,341</b>	<b>13,565,069,001</b>
<b>Total Equity and Liabilities</b>		<b>83,948,454,574</b>	<b>84,545,575,761</b>

  
Company Secretary

  
Director


  
Managing Director

1. Independent Auditors' Report- Pages 1 & 2
2. The accompanying notes 1 to 48 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
30-Nov-20



  
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 2020**

	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
Revenue from sales of energy	27	11,786,203,041	9,352,991,077
Cost of energy sold	28	(8,854,236,860)	(6,981,617,419)
<b>Gross profit</b>		<b>2,931,966,181</b>	<b>2,371,373,658</b>
Administrative expenses	29	(232,520,819)	(225,613,454)
<b>Operating profit</b>		<b>2,699,445,362</b>	<b>2,145,760,204</b>
Non operating income	30	727,384,017	589,938,406
Financial expenses	31.1	(782,439,645)	(740,310,670)
Foreign exchange gain/(loss)-realized	31.2	2,101,059	(20,678,433)
<b>Profit before contribution to WPPF &amp; income tax</b>		<b>2,646,490,793</b>	<b>1,974,709,507</b>
Contribution to workers' profit participation fund (5%)	25	(132,324,540)	(98,735,475)
Profit before income tax		<b>2,514,166,253</b>	<b>1,875,974,031</b>
Income tax provision	26.1	(75,081,522)	(59,657,577)
<b>Profit after income tax (A)</b>		<b>2,439,084,731</b>	<b>1,816,316,454</b>
<b>Other comprehensive income</b>			
Foreign currency fluctuation gain/(loss)-unrealized (B)	32.1.1	(181,690,906)	(746,732,668)
<b>Total comprehensive income for the year (A+B)</b>		<b>2,257,393,825</b>	<b>1,069,583,787</b>
Earnings per share (EPS)-basic	48	5,957	4,793


  
**Company Secretary**

  
**Director**

  
**Managing Director**

1. Independent Auditors' Report- Pages 1 & 2
2. The accompanying notes 1 to 48 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

  
**A. Qasem & Co.**  
**Chartered Accountants**

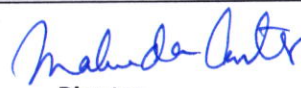
Dated, Dhaka  
30-Nov-20

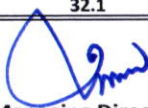


**Electricity Generation Company of Bangladesh Limited**  
**Statement of Changes in Equity**  
**For the Year Ended 30 June 2020**

Particulars	Share Capital	Share Money Deposit	Govt. Equity	Research & Development Fund	Retained Earnings	Reserve for Foreign Currency Fluctuation Gain/(Loss)	Total Taka
<b>Balance on 1 July 2018</b>	<b>17,673,000</b>	<b>361,299,000</b>	<b>8,448,594,266</b>	<b>321,383,365</b>	<b>4,172,167,362</b>	<b>249,897,869</b>	<b>13,571,014,861</b>
Equity from govt.	-	-	654,444,943	-	-	-	654,444,943
Share money deposit converted to share capital	361,299,000	(361,299,000)	-	-	-	-	-
Profit after income tax	-	-	-	-	1,816,316,455	-	1,816,316,455
Foreign currency fluctuation gain/(loss)-unrealized	-	-	-	-	-	(746,732,668)	(746,732,668)
R&D fund- allocated from retained earnings	-	-	-	181,631,646	(181,631,646)	-	-
Interest income added to R&D fund	-	-	-	10,861,012	-	-	10,861,012
Dividend paid	-	-	-	-	(350,000,000)	-	(350,000,000)
Received from welfare fund trustee	-	-	-	-	24,316,015	-	24,316,015
Prior years adjustments (Ref. Note 31)	-	-	-	-	(29,016)	-	(29,016)
<b>Balance on 30 June 2019</b>	<b>378,972,000</b>	<b>-</b>	<b>9,103,039,209</b>	<b>513,876,023</b>	<b>5,481,139,170</b>	<b>(496,834,799)</b>	<b>14,980,191,603</b>
<b>Balance on 1 July 2019</b>	<b>378,972,000</b>	<b>-</b>	<b>9,103,039,209</b>	<b>513,876,023</b>	<b>5,481,139,170</b>	<b>(496,834,799)</b>	<b>14,980,191,602</b>
Equity from govt.	-	-	(775,497,335)	-	-	-	(775,497,336)
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	-	-	-
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>	<b>378,972,000</b>	<b>-</b>	<b>8,327,541,874</b>	<b>782,325,502</b>	<b>7,325,852,820</b>	<b>(678,525,704)</b>	<b>16,136,166,493</b>
Notes	12	20.1	13	14	15	32.1	

  
**Company Secretary**

  
**Director**

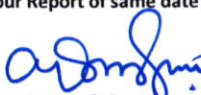
  
**Managing Director**

1. Independent Auditors' Report- Pages 1 & 2
2. The accompanying notes 1 to 48 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
30-Nov-20



  
**A. Qasem & Co.**  
Chartered Accountants

**Electricity Generation Company of Bangladesh Limited**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2020**

	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<b>A. Cash flows from operating activities</b>			
Cash received from operation	34	12,638,139,854	8,258,935,887
Cash received from other income	35	514,134,251	580,852,746
Payment for cost of sales of energy	36	(5,295,557,576)	(3,311,280,166)
Paid for income tax	26	(59,657,577)	(54,176,203)
Paid for WPPF	25	(88,861,927)	(233,446,498)
Received from welfare fund trustee	15	-	24,316,015
Payment for administrative expenses	37	(164,529,140)	(252,737,947)
<b>Net cash flows from operating activities</b>		<b>7,543,667,885</b>	<b>5,012,463,834</b>
<b>B. Cash flows from investing activities</b>			
Purchase of fixed assets	38	15,340,621	(69,792,942)
Paid for work-in-progress	39	(3,208,427,634)	(3,178,913,856)
Investment of R&D fund	40	(243,908,473)	(181,685,713)
<b>Net cash used in investing activities</b>		<b>(3,436,995,486)</b>	<b>(3,430,392,511)</b>
<b>C. Cash flows from financing activities:</b>			
Equity from GOB	41 (a)	(775,497,335)	654,444,943
Loan from GOB	41 (b)	(516,998,223)	436,296,629
Loan paid to GOB	42	(124,899,026)	(249,798,052)
Loan paid to ADB	43	(462,844,177)	(458,199,341)
Loan paid to JICA	44	(1,856,698,976)	(1,321,332,129)
Loan from World Bank	45	4,540,550,820	1,697,568,077
Refund to World Bank	19.1.1	-	(128,254,742)
Dividend paid	46	(350,000,000)	(350,000,000)
Interest paid	47	(5,605,780,139)	(2,352,620,393)
<b>Net cash used in financing activities</b>		<b>(5,152,167,057)</b>	<b>(2,071,895,009)</b>
<b>D. Net cash increase/(decrease) (A+B+C)</b>		<b>(1,045,494,658)</b>	<b>(489,823,686)</b>
<b>E. Opening cash &amp; cash equivalents</b>	11	<b>11,355,916,930</b>	<b>11,845,740,616</b>
<b>F. Closing cash &amp; cash equivalents (D+E)</b>	11	<b>10,310,422,272</b>	<b>11,355,916,930</b>

  
 Company Secretary

  
 Director

  
 Managing Director

1. Independent Auditors' Report- Pages 1 & 2

2. The accompanying notes 1 to 48 and "Annexures A to H" form are the integral part of these financial statements.

As per our Report of same date

Dated, Dhaka  
 30-Nov-20

  
 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 2020**

**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 BPDB.

**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 convention.

**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 Errors
IAS 10	: Events after the Reporting Period
IAS 12	: Income Taxes
IAS 16	: Property, Plant and Equipment
IAS 19	: Employee Benefits
IAS 21	: The Effects of Changes in Foreign Exchange Rates
IAS 23	: Borrowing Costs
IAS 24	: Related Party Disclosures
IAS 33	: Earnings Per Shares (EPS)
IAS 36	: Impairment of Assets
IAS 37	: Provisions, Contingent Liabilities and Contingent Assets
IAS 38	: Intangible Assets
IFRS 9	: Financial Instruments
IFRS 15	: Revenue from Contracts with Customers
IFRS 16	: Leases

### 2.2 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 2019 to 30 June 2020.

### 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%
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%

### 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 was Tk. 3,000,000,000 (3,000,000 ordinary share of Tk.1000 each). This year authorized share capital has been increased by Tk. 47,000,000,000 (47,000,000 ordinary share of Tk.1000 each) i.e. total authorized share capital as on 30 June 2019 is tk 50,000,000,000 (50,000,000 shares @ 1000 each).

ii) **Paid up share capital** : The Paid-up capital was Tk 17,673,000 (17,673 numbers of shares of Tk. 1000 each). This year paid up capital has been increased by tk. 361,299,000 (361,299 ordinary shares @ 1000 each) i.e. total paid up capital as on 30 June 2019 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 (IDC).

#### **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 2020.

#### **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	3,183,972,138
		2. Land lease rent payable	-
		3. Income tax reimbursement	-
		4. Insurance/FGMO reimbursement	76,894,326
		Total	<b>3,260,866,463.63</b>

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

## 2.26 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 2020	30 June 2019
<b>3.00 Property, plant &amp; equipment</b> ( For details see annexure A-1 )			
Acquisition cost:			
Opening balance	Annex A-1	60,864,478,322	57,503,395,582
Add: Addition during the year		18,692,207,818	3,361,195,740
Add: Adjustments during the year		-	(113,000)
		79,556,686,140	60,864,478,322
Less: Adjustments		-	-
		<b>79,556,686,140</b>	<b>60,864,478,322</b>
Depreciation:			
Opening balance		12,960,112,465	9,779,350,648
Add: Addition during the year		4,055,593,396	3,180,810,217
Add/(Less): Depreciation adjustment		17,015,705,861	12,960,160,865
		-	(48,400)
<b>Total accumulated depreciation</b>		<b>17,015,705,861</b>	<b>12,960,112,465</b>
<b>Written down value as on 30 June 2020</b>		<b>62,540,980,279</b>	<b>47,904,365,857</b>
<b>4.00 Intangible assets</b> ( For details see annexure A-2 )			
Opening balance	Annex A-2	47,140,885	1,064,435
Add: Addition during the year		(40,096,450)	46,076,450
		7,044,435	47,140,885
Less: Amortization adjustment		(2,859,760)	(5,673,405)
<b>Written down value as on 30 June 2020</b>		<b>4,184,675</b>	<b>41,467,480</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	-	-
Add: Addition during the year		184,557,236	-
		184,557,236	-
Less: Amortization		(15,848,520)	-
<b>Written down value as on 30 June 2020</b>		<b>168,708,716</b>	<b>-</b>
<b>6.00 Capital work In progress</b> (For details see annexure- B)			
Hariपुर 412 MW CCPP project (2nd DPP)	Annex. B-1	-	-
Siddhirganj 335 MW CCPP project	Annex. B-2	-	13,004,851,030
Munshiganj 300-400 MW coal project (Previous 600-800 MW)	Annex. B-3	1,766,345,794	1,750,892,737
LA for Feni 100 MW Solar & 100 MW wind power plant project	Annex. B-4	1,048,279,251	1,036,833,651
LA for Pekua 2x600 MW USC coal based power plant project	Annex. B-5	52,002,104	1,571,137,268
Hariपुर 100MW HFO power plant project	Annex. B-6	-	462,608
Sonagazi 50 MW solar power plant construction project	Annex. B-7	22,016,824	31,785
Siddhirganj 335 MW CCPP project	Annex. B-8	671,108,803	-
Corporate office (Interior works of 13th floor)	Annex. B-9	-	947,343
		<b>3,559,752,776</b>	<b>17,365,156,422</b>
<b>7.00 Investment in research &amp; development fund</b>			
Bank balance		233,077,980	55,387,198
FDR		305,339,049	282,370,277
R&D fund receivable		243,908,473	176,118,547
		<b>782,325,502</b>	<b>513,876,022</b>
Bank A/c:			
Bank Asia Ltd, BSMMU Br., STD A/c No. 08536000038		25,737,998	24,834,133
UCBL, Elephant Road Br., STD A/c No: 0171301000000295		207,339,982	30,553,065
		<b>233,077,980</b>	<b>55,387,198</b>
FDRs:			
Modhumoti Bank, Banglamotor Br., FDR#1123254000000037		58,720,823	53,970,794
SIBL, Dhanmondi Br., FDR # 1537		63,636,384	58,399,483
SIBL, FDR # 0245320010119		54,600,997	50,000,000
RBL, FDR # 079418/35/1337		73,806,030	70,000,000
IFIC, FDR # 1313175/483384/204		54,574,815	50,000,000
		-	-
		<b>305,339,049</b>	<b>282,370,277</b>



	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<b>8.00 Inventories</b>			
Siddhirganj 2x120 MW PPP(O&M)	8.1	203,312,197	190,667,060
Haripur 412 MW CCPP (O&M)	8.2	2,654,082,699	2,628,845,249
		<b>2,857,394,896</b>	<b>2,819,512,309</b>
<b>8.1 Siddhirganj 2x120 MW PPP(O&amp;M)</b>			
Opening balance		190,667,060	178,252,247
Add: Addition during the year		36,125,804	59,015,435
		226,792,864	237,267,682
Consumption during the year		(23,480,667)	(46,600,622)
		<b>203,312,197</b>	<b>190,667,060</b>
<b>8.2 Haripur 412 MW CCPP (O&amp;M)</b>			
Opening balance		2,628,845,249	343,489,119
Add: Addition during the year		140,975,000	137,019,700
Add: Transferred from DPP-2 Project*		-	2,193,188,827
		2,769,820,249	2,673,697,646
Consumption during the year		(115,737,550)	(44,852,397)
		<b>2,654,082,699</b>	<b>2,628,845,249</b>
<b>9.00 Advance, deposits &amp; pre-payments</b>			
Corporate office	9.1	135,390,811	124,830,716
Siddhirganj 2x120 MW PPP(O&M)	9.2	15,347,141	21,398
Haripur 412 MW CCPP (O&M)	9.3	165,896,696	2,501,694
Haripur 412 MW CCPP project (2nd DPP)	9.4	878	878
Siddhirganj 335 MW CCPP project	9.5	-	371,189,076
		<b>316,635,526</b>	<b>498,543,762</b>
<b>9.1 Corporate office</b>			
Temporary advance		1,195,146	4,052,889
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	134,032,835	120,614,997
		<b>135,390,811</b>	<b>124,830,716</b>
<b>9.1.1 Advance tax at source (AIT):</b>			
Opening balance		120,614,997	116,155,953
Add: Addition during the year	9.1.1.1	73,075,415	58,635,247
		193,690,412	174,791,200
Adjusted against corporate income tax		(59,657,577)	(54,176,203)
		<b>134,032,835</b>	<b>120,614,997</b>
<b>9.1.1.1 Unit office wise AIT balance</b>			
Corporate office		131,942,628	118,401,802
Siddhirganj 2x120 MW PPP(O&M)		123,795	82,996
Haripur 412 MW CCPP (O&M)		666,894	404,798
Haripur 412 MW CCPP project(DPP-2)		18,615	147,545
Siddhirganj 335 MW CCPP project		833,209	1,413,671
Siddhirganj 335 MW CCPP (O&M)		444,056	160,399
LA for Munshiganj 300-400 MW project		-	3,000
Sonagazi 50MW Solar PP Const. Proj.		3,638	-
LA for Feni 100 MW solar & 100 MW wind PP project		-	785
		<b>134,032,835</b>	<b>120,614,997</b>
<b>9.2 Siddhirganj 2x120 MW PPP(O&amp;M)</b>			
Temporary advance		15,325,743	-
Security deposit for telephone connection		21,398	21,398
		<b>15,347,141</b>	<b>21,398</b>
<b>9.3 Haripur 412 MW CCPP (O&amp;M)</b>			
Temporary advance		1,317,524	1,044,494
Prepaid Interest (JICA BD P-58)		139,776,701	-
Prepaid Interest (GoB-412MW)		23,345,271	-
Security deposit to BREB		1,457,200	1,457,200
		<b>165,896,696</b>	<b>2,501,694</b>





	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<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
		<u>878</u>	<u>878</u>
<b>9.5 Siddhirganj 335 MW CCPP project</b>			
Temporary advance		-	1,766,926
Global tax		-	59,230
CD-VAT A/c with custom house	8.5.1	-	369,362,920
		-	<u>371,189,076</u>
<b>9.5.1 CD-VAT A/c with custom house</b>			
Custom house, Dhaka (CD-VAT) A/c-1020		-	92,769,407
Custom house, Ctg. port (CD-VAT) A/c-615		-	276,593,514
		-	<u>369,362,920</u>
<b>10.00 Trade &amp; other receivables</b>			
Accounts receivable from sale of energy-BPDB	10.1	3,183,972,138	4,035,908,951
Other receivables	10.2	224,077,794	10,828,028
		<u>3,408,049,932</u>	<u>4,046,736,979</u>
<b>10.1 Accounts receivable from sale of energy-BPDB</b>			
Siddhirganj 2x120 MW PPP (O&M)	10.1.1	842,775,600	743,732,815
Haripur 412MW CCPP (O&M)	10.1.2	1,591,413,835	2,753,296,369
Siddhirganj 335 MW CCPP (O&M)	10.1.3	749,783,002	538,880,066
		<u>3,183,972,437</u>	<u>4,035,909,250</u>
Less: Adjustment from Loan & Advance from BPDB		(299)	(299)
		<u>3,183,972,138</u>	<u>4,035,908,951</u>
<b>10.1.1 Siddhirganj 2x120 MW PPP(O&amp;M)</b>			
Opening balance		743,732,815	964,065,751
Add: Receivable increase during the year		2,386,200,183	2,924,556,229
		<u>3,129,932,998</u>	<u>3,888,621,980</u>
Less: Received during the year		(2,155,320,449)	(2,581,361,595)
<b>Total receivable</b>		<u>974,612,548</u>	<u>1,307,260,385</u>
Provision for plant outage during the period	10.1.1.1	(131,836,948)	(563,527,570)
<b>Net receivable</b>		<u>842,775,600</u>	<u>743,732,815</u>
<b>10.1.1.1 Plant outage</b>			
Opening balance		2,438,163,327	1,874,635,757
Add: Provision for plant outage during the year		131,836,948	563,527,570
Add/(Less): Additional provision for plant outage for preceding year		-	-
		<u>2,570,000,275</u>	<u>2,438,163,327</u>
<b>10.1.2 Haripur 412MW CCPP (O&amp;M)</b>			
Opening balance		2,753,296,369	1,535,847,585
Add: Receivable increase during the year		6,595,194,641	5,461,357,367
		<u>9,348,491,010</u>	<u>6,997,204,952</u>
Less: Received during the year		(7,433,370,048)	(4,025,494,841)
<b>Total receivable</b>		<u>1,915,120,962</u>	<u>2,971,710,111</u>
Provision for plant outage during the period	10.1.2.1	(323,707,127)	(218,413,742)
<b>Net receivable</b>		<u>1,591,413,835</u>	<u>2,753,296,369</u>
<b>10.1.2.1 Plant outage</b>			
Opening balance		2,124,449,063	1,906,035,321
Add: Provision for plant outage during the year		315,822,707	218,413,742
Add/(Less): Additional provision for plant outage for preceding year		7,884,420	-
		<u>2,448,156,191</u>	<u>2,124,449,063</u>
<b>10.1.3 Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Opening balance		538,880,066	441,940,724
Add: Receivable increase during the year		4,053,940,870	2,072,171,867
		<u>4,592,820,936</u>	<u>2,514,112,591</u>
Less: Received during the year		(3,049,449,356)	(1,652,079,451)
<b>Total receivable</b>		<u>1,543,371,580</u>	<u>862,033,140</u>
Provision for plant outage during the period	10.1.3.1	(793,588,578)	(323,153,074)
<b>Net receivable</b>		<u>749,783,002</u>	<u>538,880,066</u>



		Amounts in BDT	
		30 June 2020	30 June 2019
<b>10.1.3.1 Plant outage</b>	<b>Notes</b>		
Opening balance		323,153,074	-
Add: Provision for plant outage during the year		793,588,578	323,153,074
		<b>1,116,741,652</b>	<b>323,153,074</b>
<b>10.2 Other receivables:</b>			
Corporate office		147,157,970	9,145,992
Sid. 2x120 MW PPP (FGMO/Insurance Reimbursement)		76,894,326	-
Haripur 412 MW CCPP-O&M		25,498	20,515
Siddhirganj 335 MW CCPP-O&M		-	1,661,521
		<b>224,077,794</b>	<b>10,828,028</b>
<b>11.00 Cash and cash equivalents</b>			
Cash in hand	<b>11.1</b>	120,000	100,000
Cash at bank	<b>11.2</b>	1,191,401,182	3,469,362,479
Fixed deposit receipts (FDR)	<b>11.3</b>	9,118,901,090	7,886,454,451
		<b>10,310,422,272</b>	<b>11,355,916,930</b>
<b>11.1 Cash in hand:</b>			
Imprest for corporate		30,000	30,000
Imprest for Siddhirganj 2x120 MW PPP (O&M)		20,000	20,000
Imprest for Haripur 412 MW CCPP (O&M)		30,000	30,000
Imprest for Siddhirganj 335 MW CCPP project		-	10,000
Imprest for Siddhirganj 335 MW O&M		20,000	10,000
Imprest for Sonagazi 50 MW Solar power plant project		20,000	-
		<b>120,000</b>	<b>100,000</b>
<b>11.2 Cash at bank</b>			
<b>A) Corporate office:</b>			
SBL, Kawran Bazar Br. STD A/c No.: 01172-36000294		32,519,655	416,912,127
SBL, Kawran Bazar Br. STD A/c No.:01172-36000996 (SD)		1,488,406	1,249,995
SBL, Kawran Bazar Br. STD A/c No.:01172-36001004 (Misc.)		16,182,172	1,409,055
Bank Asia Ltd, BSMMU Br., STD A/c No. 08536000036		11,008,656	7,481,032
Janata Bank, SND#0100100216862 (Sid.2x120 MW)		581,470,161	342,288,672
Janata Bank, SND#0100100226728 (Har. 412 MW)		261,542,338	18,239,334
Rupali Bank Ltd, local office, STD A/c No.: 0018024000166(Ex-1667, L/C)		6,110,697	5,663,650
Standard Chartered Bank, Gulshan Br., A/c No.: 02-3770680-01 (officers salary)		13,939,360	3,601,782
UCBL, Elephant Road Br., STD A/c No: 0171301000000320		7,660,973	13,097,234
		<b>931,922,418</b>	<b>809,942,881</b>
<b>B) Siddhirganj 2x120 MW PPP (O &amp; M)</b>			
Agrani Bank Ltd., SPS Br., A/c No. 0200011857453 (Contr. STD)		9,912,721	398,338
Agrani Bank Ltd., SPS Br., A/c No. 36000484(551)		9,372,768	7,257,090
Agrani Bank Ltd., SPS Br., A/c # 36000501(561)(SD)		7,719,101	7,166,994
		<b>27,004,589</b>	<b>14,822,422</b>
<b>C) Haripur 412 MW CCPP- O&amp;M</b>			
Agrani Bank, Sidd. power station Br., SND A/c No# 016636000567 (SD)		11,235,795	8,605,859
Agrani Bank, Sidd. power station Br., SND A/c No# 36000575 (Misc)		10,526,645	4,687,732
Exim Bank, Shimrail Br., SND A/c No# 01213100463734		13,710,140	2,170
Exim Bank, Shimrail Br., SND A/c No# 01213100409158		10,061,726	4,608,388
		<b>45,534,306</b>	<b>17,904,149</b>
<b>D) Haripur 412 MW CCPP project (2nd DPP)</b>			
UCBL, Elephant Road Br., SND A/c # 0171301000000251			697
UCBL, Elephant Road Br., SND A/c # 0171301000000262			-
UCBL, Elephant Road Br., SND A/c # 0171301000000273			2,299,099
UCBL, Elephant Road Br., SND A/c # 0171301000000284			-
			<b>2,299,796</b>
<b>E) Siddhirganj 335 MW CCPP project</b>			
Premier Bank Ltd, Kaw. Br., STD A/c No. 107-13100000750		80,430,422	5,481,268
Premier Bank Ltd, Kaw. Br.,STD A/c No.107-131-0000-561-1(SD)		10,133	225,161
Premier Bank Ltd, Kaw. Br.,STD A/c No.107-131-0000-561-2(Misc)		61,772,360	60,185,736
SBL, local office Br., STD A/c No. 8600009(FCAE-EURO)*		-	769,120,979
SBL, local office Br., STD A/c No. 00024(FCAD-USD)**		-	1,641,346,722
SBL, local office Br., STD A/c No. 0117-360003131 (LC)		681,057	2,350
SBL, Kawranbazar Br., STD A/c No. 0117-36000988 (fund)		2,986,463	2,148
		<b>145,880,435</b>	<b>2,476,364,364</b>
<b>F) Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Agrani Bank, SND A/c # 0200003830762		-	-
Exim Bank, SND A/c # 01213100532736		37,563,509	148,028,867
		<b>37,563,509</b>	<b>148,028,867</b>
<b>G) Sonagazi 50 MW Solar power plant construction project</b>			



Bank Asia, SND# 08536000075  
Bank Asia, STD# 08536000071

Notes

Amounts in BDT

	30 June 2020	30 June 2019
	3,486,639	-
	9,286	148,028,867
	<b>3,495,925</b>	<b>148,028,867</b>

\* This Account has been closed during the period

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

**1,191,401,182**      **3,469,362,479**

### 11.3 Fixed deposit receipts (FDR)

Opening balance  
Add: Interest / Principal re-investment

	7,886,454,450	8,311,150,339
	6,118,561,201	4,451,051,549
	<b>14,005,015,651</b>	<b>12,762,201,888</b>

FDR encashment

	(4,886,114,562)	(4,875,747,437)
	<b>9,118,901,090</b>	<b>7,886,454,451</b>

### 12.00 Share capital

#### 12.1 Authorized capital

Opening balance (3,000,000 ordinary share @ Tk. 1,000 Each)  
Add: Addition during the year (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	3,000,000,000
	47,000,000,000	47,000,000,000
	<b>97,000,000,000</b>	<b>50,000,000,000</b>

#### 12.2 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	17,673,000
	-	361,299,000
	<b>378,972,000</b>	<b>378,972,000</b>

#### 12.3 Composition of shareholders as on 30 June 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	Dr. Ahmad Kaikaus Secretary, Power division, MPEMR, 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	1
6	Md. Belayet Hossain, Chairman, BDP, WAPDA building, Motijheel C/A, Dhaka.	1	-
7	Khaled Mahmood, Chairman, BDP, WAPDA building, Motijheel C/A, Dhaka.	-	1
8	Md. Zakir Hossain Member (Generation), BDP, WAPDA building, Motijheel C/A, Dhaka.	1	-
9	Sayed Ahmed Member(Generation), BDP, WAPDA building, Motijheel C/A, Dhaka.	-	1
10	Abul Khayer Md. Aminur Rahman Additional Secretary, Power division, MPEMR, Bangladesh secretariat, Dhaka.	1	1
11	M. Anamul Kabir Emon Barrister at-law, Advocate, Supreme court of Bangladesh, Dhaka.	1	1
	<b>Total</b>	<b>378,972</b>	<b>378,972</b>

### 13.00 Equity from government

Shiddhirganj 2x120MW PPP (O&M) 13.1  
Haripur 412 MW CCPP (O&M) 13.2  
Haripur 412 MW CCPP project (DPP-2) 13.3 (a)  
Shiddhirganj 335 MW CCPP project 13.4 (a)  
Shiddhirganj 335 MW CCPP O&M 13.5 (a)  
LA of 100 MW solar & 100 MW wind project 13.6 (a)  
LA of 2x600 MW coal based power plant project 13.7 (a)  
LA of Munshiganj 300-400 MW coal based power plant project 13.8 (a)

	2,229,784,463	2,229,784,463
	1,784,812,355	1,784,812,355
	-	-
	-	2,568,652,877
	2,707,538,967	-
	572,280,000	572,280,000
	-	914,383,424
	1,033,126,089	1,033,126,089
	<b>8,327,541,875</b>	<b>9,103,039,209</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 GoB.

#### 13.1 GOB equity for Shiddhirganj 2x120MW PPP (O&M)

Opening balance  
Add: Addition during the period

	2,229,784,463	2,229,784,463
	-	-
	<b>2,229,784,463</b>	<b>2,229,784,463</b>



	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<b>13.2 GOB equity for Haripur 412 MW CCPP (O&amp;M)</b>			
Opening balance		1,784,812,355	1,517,186,307
Add: Transfer from project (DPP-2)	13.3(a)	-	267,626,048
		<u>1,784,812,355</u>	<u>1,784,812,355</u>
<b>13.3 GOB finance for Haripur 412 MW CCPP project (DPP-2)</b>			
Opening balance		-	888,956,000
Add: Addition during the period		-	227,500,000
		-	1,116,456,000
Refund to GOB		-	(670,412,586)
		-	<u>446,043,414</u>
Transfer to O&M		-	<u>(446,043,414)</u>
		-	-
<b>Classification of GOB finance:</b>			
(a) As equity (60%)		-	267,626,048
(b) As loan (40%)		-	178,417,366
		-	<u>446,043,414</u>
<b>13.4 GOB finance for Siddhirganj 335 MW CCPP project</b>			
Opening balance		4,281,088,129	4,469,310,787
Add: Addition during the year		600,000,000	150,000,000
		4,881,088,129	4,619,310,787
Refund to GOB		(368,523,184)	(338,222,658)
Transfer to O&M		(4,512,564,946)	-
		-	<u>4,281,088,129</u>
<b>Classification of GOB finance:</b>			
(a) As equity (60%)		-	2,568,652,877
(b) As loan (40%)		-	1,712,435,252
		-	<u>4,281,088,129</u>
<b>13.5 GOB finance for Siddhirganj 335 MW CCPP O&amp;M</b>			
Opening balance		-	-
Add: Transfer from project		4,512,564,946	-
		4,512,564,946	-
Refund to GOB		-	-
		<u>4,512,564,946</u>	-
<b>Classification of GOB finance:</b>			
(a) As equity (60%)		2,707,538,967	-
(b) As loan (40%)		1,805,025,978	-
		<u>4,512,564,946</u>	-
<b>13.6 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		-	-
		<u>953,800,000</u>	<u>953,800,000</u>
<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
		<u>953,800,000</u>	<u>953,800,000</u>
<b>13.7 GOB finance for LA of 2x600 MW coal based power plant project</b>			
Opening balance		1,523,972,373	1,523,972,373
Add: Addition during the year		-	-
		1,523,972,373	1,523,972,373
Refund to GOB		(1,523,972,373)	-
		-	<u>1,523,972,373</u>
<b>Classification of GOB finance:</b>			
(a) As equity (60%)		-	914,383,424
(b) As loan (40%)		-	609,588,949
		-	<u>1,523,972,373</u>
<b>13.8 GOB finance for LA of Munshiganj 300-400 MW coal based power plant project</b>			
Opening balance		1,721,876,815	-
Add: Addition during the year		-	1,721,876,815
		1,721,876,815	1,721,876,815
Refund to GOB		-	-
		<u>1,721,876,815</u>	<u>1,721,876,815</u>
<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
		-	-



	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
		<u>1,721,876,815</u>	<u>1,721,876,815</u>
<b>14.00 Research &amp; development fund</b>			
Opening balance		513,876,023	321,383,365
Add: Addition during the year (10% of net profit after tax)		243,908,473	181,631,646
Add: Interest during the year from investment of the fund		24,541,007	10,861,012
		782,325,502	513,876,023
Less: Fund used		-	-
		<u>782,325,502</u>	<u>513,876,023</u>
<b>15.00 Retained earnings</b>			
Opening balance		5,481,139,170	4,172,167,362
Add: Net profit/(loss) after tax for the year		2,439,084,731	1,816,316,455
Add: Received from welfare fund trustee		-	24,316,015
Add: Prior years adjustments		-	(29,016)
		<u>7,920,223,901</u>	<u>6,012,770,816</u>
Less: Dividend paid		(350,000,000)	(350,000,000)
Less: Adjustment of Haripur 100 MW HFO project expenses		(462,608)	-
Less: Allocation to research & development (R&D) fund		(243,908,473)	(181,631,646)
		<u>(594,371,081)</u>	<u>(531,631,646)</u>
		<u>7,325,852,820</u>	<u>5,481,139,170</u>
<b>16.00 Loan from Government</b>			
(Details in annexure-C)			
Siddhirganj 2x120MW PPP (O&M)	16.1	817,587,637	891,913,785
Haripur 412 MW CCPP-O&M (DPP-1)	16.2	657,447,399	708,020,276
Haripur 412 MW CCPP-O&M (DPP-2)	16.3	178,417,366	178,417,366
Siddhirganj 335 MW CCPP project	13.4 (b)	-	1,712,435,252
Siddhirganj 335 MW CCPP O&M	13.5 (b)	1,805,025,978	-
LA of 100 MW solar & 100 MW wind project	13.6 (b)	381,520,000	381,520,000
LA of 2x600 MW coal based power plant project	13.7 (b)	-	609,588,949
LA of 300-400 MW coal based power plant project		688,750,726	688,750,726
		<u>4,528,749,106</u>	<u>5,170,646,354</u>
<b>Classification :</b>			
<b>A. Non-current portion</b>			
(a) Loan from government- 2x120MW		743,261,489	817,587,637
(b) Loan from government- 412MW(DPP-1)		606,874,522	657,447,399
(c) Loan from government- 412MW (DPP-2)		178,417,366	178,417,366
(d) Siddhirganj 335 MW CCPP project		-	1,712,435,252
(e) Siddhirganj 335 MW CCPP O&M		1,714,774,679	-
(e) LA of 100 MW solar & 100 MW wind project		381,520,000	381,520,000
(f) LA of 2x600 MW coal based power plant project		-	609,588,949
(g) LA of 300-400 MW coal based power plant project		688,750,726	688,750,726
		<u>4,313,598,783</u>	<u>5,045,747,329</u>
<b>B. Current portion</b>			
(a) Loan from government- (2x120MW)		74,326,148	74,326,148
(b) Loan from government- (412MW)		50,572,877	50,572,877
(c) Loan from government- (335 MW)		90,251,299	-
		<u>215,150,324</u>	<u>124,899,025</u>
		<u>4,528,749,106</u>	<u>5,170,646,354</u>
<b>16.1 Siddhirganj 2x120MW PPP (O&amp;M)</b>			
Opening balance		891,913,785	1,040,566,083
Add: addition during the year		-	-
		891,913,785	1,040,566,083
Payment during the year		(74,326,149)	(148,652,298)
		<u>817,587,637</u>	<u>891,913,785</u>
<b>16.2 GOB loan for Haripur 412 MW CCPP (O&amp;M)-DPP-1</b>			
Opening balance		708,020,276	809,166,030
Add: Transfer from project (DPP-2)		-	-
		708,020,276	809,166,030
Less: Payment/adjustment during the year		(50,572,877)	(101,145,754)
		<u>657,447,399</u>	<u>708,020,276</u>
<b>16.3 GOB loan for Haripur 412 MW CCPP (O&amp;M)-DPP-2</b>			
Opening balance		178,417,366	-
Add: Transfer from project (DPP-2)		-	178,417,366
		178,417,366	178,417,366
Less: Payment/adjustment during the year		-	-
		<u>178,417,366</u>	<u>178,417,366</u>



**17.00 Loan from ADB for Siddhirganj 2x120 MW PPP**  
(Details in annexure-D-1)

	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
		30 June 2020	30 June 2019
		US Dollar	US Dollar
		BDT	BDT
Opening balance		68,306,402	73,770,914
Add: Addition during the year		-	-
		<b>68,306,402</b>	<b>73,770,914</b>
Less: Payment during the year		(5,464,512)	(5,464,512)
		<b>62,841,890</b>	<b>68,306,402</b>
Add/(Less): Curr. exch. loss/(gain)-realized*		-	-
<b>Book value before unrealized curr. fluc. loss/(gain)</b>		<b>62,841,890</b>	<b>68,306,402</b>
Add/(Less): Curr. exch. loss/(gain)-unrealized**		-	-
		<b>62,841,890</b>	<b>68,306,402</b>
<b>Classification :</b>			
A. Loan from ADB- non-current portion		57,377,378	62,841,890
B. Loan from ADB- current portion		5,464,512	5,464,512
		<b>62,841,890</b>	<b>68,306,402</b>
		4,868,470,523	5,310,139,705
		463,663,843	461,751,264
		<b>5,332,134,367</b>	<b>5,771,890,969</b>

**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 # 07.141.032.00.00.045.2013-231, 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

**18.00 Loan from JICA (Haripur 412 MW CCPP)**  
(Details in annexure-D-2 to 4)

	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
18.1 JICA loan BD P-55	10,368,218,236	11,459,609,629	8,177,413,720	8,974,020,300
18.2 JICA loan BD P-58	17,450,017,689	12,339,297,208	13,762,828,950	14,677,339,138
18.3 JICA loan BD P-58	-	-	-	-
	<b>27,818,235,925</b>	<b>23,798,906,837</b>	<b>21,940,242,670</b>	<b>23,651,359,438</b>

**Classification :**

- A. Loan from JICA- non-current portion  
B. Loan from JICA- current portion

	25,434,250,629	27,818,235,925	20,059,993,467	21,784,460,553
	2,383,985,296	2,383,985,296	1,880,249,203	1,866,898,885
	<b>27,818,235,925</b>	<b>30,202,221,221</b>	<b>21,940,242,670</b>	<b>23,651,359,438</b>

**18.1 JICA loan BD P-55 (DPP-1)**

(Details in annexure-D-2)

Opening balance  
Add: Addition/Adjustment during the year (2nd DPP)

	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
Opening balance	11,459,609,629	12,551,001,019	8,974,020,300	9,489,811,870
Add: Addition/Adjustment during the year (2nd DPP)	-	-	-	-
	11,459,609,629	12,551,001,022	8,974,020,300	9,489,811,870
Payment during the year	(1,091,391,393)	(1,091,391,393)	(853,904,626)	(832,731,634)
	10,368,218,236	11,459,609,629	8,120,115,674	8,657,080,236
Add/(Less): Curr. exch. loss/(gain)-realized*	-	-	(763,974)	7,530,601
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	<b>10,368,218,236</b>	<b>11,459,609,629</b>	<b>8,119,351,700</b>	<b>8,664,610,837</b>
Add/(Less): Curr. exch. loss/(gain)-unrealized**	-	-	58,062,019	309,409,463
	<b>10,368,218,236</b>	<b>11,459,609,629</b>	<b>8,177,413,720</b>	<b>8,974,020,300</b>

**18.2 JICA loan BD P-58 (DPP-1)**

(Details in annexure-D-3)

Opening balance  
Add: Addition/Adjustment during the year (2nd DPP)

Payment during the year

Add/(Less): Curr. exch. loss/(gain)-realized\*  
**Book value before unrealized curr. fluc. loss/(gain)**  
Add/(Less): Curr. exch. loss/(gain)-unrealized\*\*

Add: Transfer from (DPP-2)\*\*\*

	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
Opening balance	18,742,611,591	12,985,594,160	14,677,339,138	9,818,407,744
Add: Addition/Adjustment during the year (2nd DPP)	-	-	-	-
	18,742,611,591	12,985,594,160	14,677,339,138	9,309,372,453
Payment during the year	(1,292,593,903)	(646,296,951)	(1,002,794,350)	(488,600,495)
	<b>17,450,017,689</b>	<b>12,339,297,208</b>	<b>13,674,544,788</b>	<b>8,820,771,958</b>
Add/(Less): Curr. exch. loss/(gain)-realized*	-	-	(9,435,935)	(64,630)
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	<b>17,450,017,689</b>	<b>12,339,297,208</b>	<b>13,665,108,853</b>	<b>8,820,707,328</b>
Add/(Less): Curr. exch. loss/(gain)-unrealized**	-	-	97,720,098	333,161,025
	<b>17,450,017,689</b>	<b>12,339,297,208</b>	<b>13,762,828,950</b>	<b>9,662,903,644</b>
Add: Transfer from (DPP-2)***	-	6,403,314,383	-	5,014,435,493
	<b>17,450,017,689</b>	<b>18,742,611,591</b>	<b>13,762,828,950</b>	<b>14,677,339,138</b>



**18.3 JICA loan BD P-58 (DPP-2)**  
(Details in annexure-D-4)

Opening balance  
Add: Addition/Adjustment during the year  
Add/(less): Curr. fluctuation loss/(gain) adjustment\*  
Transfer to O&M

	30 June 2020		30 June 2019	
	JPY	JPY	BDT	BDT
Opening balance	-	6,402,867,012	-	4,841,207,748
Add: Addition/Adjustment during the year	-	447,371	-	-
	-	6,403,314,383	-	4,841,207,748
Add/(less): Curr. fluctuation loss/(gain) adjustment*	-	-	-	173,227,745
	-	6,403,314,383	-	5,014,435,493
Transfer to O&M	-	(6,403,314,383)	-	(5,014,435,493)
	-	-	-	-

**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 installments payable on 15 January & 15 July of every year, starting from 15 January 2015 for BD P-55 and 15 January 2019 for BD P-58
Security	: None

**19.00 Loan from World Bank**

Shiddhirganj 335 MW CCPP  
Sonagazi 50 MW Solar PPCP

19.01  
19.02

	30 June 2020		30 June 2019	
	US Dollar	US Dollar	BDT	BDT
Shiddhirganj 335 MW CCPP	335,895,355	282,366,480	28,500,720,848	23,859,967,570
Sonagazi 50 MW Solar PPCP	105,786	-	8,975,941	-
	<b>336,001,141</b>	<b>282,366,480</b>	<b>28,509,696,789</b>	<b>23,859,967,570</b>

**Classification**

**A. Non-current portion**

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

	30 June 2020		30 June 2019	
	US Dollar	US Dollar	BDT	BDT
i) Loan from WB (Sid.335 MW)-	313,502,331	282,366,480	26,600,672,790	23,859,967,570
ii) Loan from WB (Sonagazi 50 MW)- non-current portion	105,786	-	8,975,941	-
	<b>313,608,117</b>	<b>282,366,480</b>	<b>26,609,648,731</b>	<b>23,859,967,570</b>

**B. Current portion**

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

	30 June 2020		30 June 2019	
	US Dollar	US Dollar	BDT	BDT
i) Loan from WB (Sid.335 MW)	22,393,023.67	-	1,900,048,058	-
ii) Loan from WB (Sonagazi 50 MW)- current portion	-	-	-	-
	<b>22,393,024</b>	<b>-</b>	<b>1,900,048,058</b>	<b>-</b>
	<b>336,001,141</b>	<b>282,366,480</b>	<b>28,509,696,789</b>	<b>23,859,967,570</b>

**19.01 Loan from World Bank for Shiddhirganj 335 MW CCPP**

WB loan 4508-BD  
WB loan 5737-BD

19.1.1  
19.1.2

	30 June 2020		30 June 2019	
	US Dollar	US Dollar	BDT	BDT
WB loan 4508-BD	223,243,198	223,057,406	18,942,185,350	18,848,350,862
WB loan 5737-BD	112,652,157	59,309,073	9,558,535,498	5,011,616,708
	<b>335,895,355</b>	<b>282,366,480</b>	<b>28,500,720,848</b>	<b>23,859,967,570</b>

**19.1.1 WB loan 4508-BD**

Opening balance  
Add: Addition during the year

Less: Refund during the year  
**Book value before unrealized curr. fluc. loss/(gain)**  
Add/Less: Curr. fluctuation loss/(gain) adjust.\*

	30 June 2020		30 June 2019	
	US Dollar	US Dollar	BDT	BDT
Opening balance	223,057,406	224,129,897	18,848,350,862	18,759,672,363
Add: Addition during the year	185,792	446,905	15,711,478	37,621,899
	<b>223,243,198</b>	<b>224,576,801</b>	<b>18,864,062,340</b>	<b>18,797,294,262</b>
Less: Refund during the year	-	(1,519,395)	-	(128,254,742)
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	<b>223,243,198</b>	<b>223,057,406</b>	<b>18,864,062,340</b>	<b>18,669,039,521</b>
Add/Less: Curr. fluctuation loss/(gain) adjust.*	-	-	78,123,010	179,311,342
	<b>223,243,198</b>	<b>223,057,406</b>	<b>18,942,185,350</b>	<b>18,848,350,862</b>

**19.1.2 WB loan 5737-BD**

Opening balance  
Add: Addition during the year

Payment during the year  
**Book value before unrealized curr. fluc. loss/(gain)**  
Add/Less: Curr. fluctuation loss/(gain) adjust.\*

	30 June 2020		30 June 2019	
	US Dollar	US Dollar	BDT	BDT
Opening balance	59,309,073	39,554,420	5,011,616,708	3,310,704,900
Add: Addition during the year	53,343,083	19,754,654	4,515,852,822	1,659,946,178
	<b>112,652,157</b>	<b>59,309,073</b>	<b>9,527,469,530</b>	<b>4,970,651,078</b>
Payment during the year	-	-	-	-
<b>Book value before unrealized curr. fluc. loss/(gain)</b>	<b>112,652,157</b>	<b>59,309,073</b>	<b>9,527,469,530</b>	<b>4,970,651,078</b>
Add/Less: Curr. fluctuation loss/(gain) adjust.*	-	-	31,065,968	40,965,631
	<b>112,652,157</b>	<b>59,309,073</b>	<b>9,558,535,498</b>	<b>5,011,616,708</b>



## Notes

## Amounts in BDT

30 June 2020	30 June 2019
--------------	--------------

**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 taken so far	: 4508-BD USD 223.24 million, 5737-BD 112.65 million, 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

**19.02 WB Loan 63630 BD  
(Sonagazi 50 MW Solar PPCP)**

	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	US Dollar	US Dollar	BDT	BDT
Opening balance	-	-	-	-
Add: Addition/Adjusment during the year	105,786	-	8,986,520	-
Payment during the year	105,786	-	8,986,520	-
Add/Less: Curr. fluctuation loss/(gain)-unrealized	-	-	(10,579)	-
	<b>105,786</b>	-	<b>8,975,941</b>	-

**20.00 Loans & advances from BPDB**

Opening Balance		-	299
Add: Addition during the year		-	-
Less: Transfer to share money deposit	20.1	-	-
Less: Adjusuted with receivable from BPDB		-	299
		-	<b>(299)</b>
		-	-

**20.1 Share money deposit**

Opening balance		-	361,299,000
Add: Addition during the year		-	-
Less: Converted to ordinary share capital		-	361,299,000
		-	<b>(361,299,000)</b>
		-	-

**21.00 Lease Liabilities**

Corporate Office		9,809,450	-
Sid. 2x120 MW PPP		48,874,484	-
Haripur 412 MW CCPP		102,296,644	-
Sid. 335 MW CCPP		23,576,658	-
		<b>184,557,236</b>	-

**22.00 Security deposit & retention money**

Corporate		1,263,391	1,059,672
Siddhirganj 2x120 MW PPP - O&M		6,300,025	5,972,865
Haripur 412 MW CCPP (O&M)		11,235,795	8,605,859
Siddhirganj 335 MW CCPP project		-	6,289,810
Siddhirganj 335 MW CCPP (O&M)		1,074,230	85,505
		<b>19,873,443</b>	<b>22,013,711</b>

**23.00 Trade & other payables**

Corporate	23.1	294,624,891	237,017,606
Siddhirganj 2x120 MW PPP - O&M	23.2	611,505,904	501,133,413
Haripur 412 MW CCPP -O&M	23.3	733,806,272	1,186,787,484
Siddhirganj 335 MW CCPP- project	23.4	145,880,435	80,555,805
Siddhirganj 335 MW CCPP- O&M	23.5	385,338,763	482,177,767
Sonagazi 50 MW Solar Power plant project	23.6	20	-
		<b>2,171,156,285</b>	<b>2,487,672,075</b>





	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<b>23.1 Corporate</b>			
Provision for audit fees		535,388	426,500
Payable to gratuity trust		45,027,208	59,612,955
VAT & tax payable		41,829	40,802
Salary payable		67,386	2,175
Sundry bills payable		4,979,132	807,304
Payable to PM relief fund		8,548	8,548
Payable to R&D fund		243,908,473	176,118,547
Others payable		56,927	775
		<b>294,624,891</b>	<b>237,017,606</b>
<b>23.2 Siddhirganj 2x120 MW PPP - O&amp;M</b>			
Gas bill payable- Titas gas		386,099,231	237,664,936
Provision for HHV factor- Titas gas*		215,536,047	215,536,047
VAT & tax payable		-	7,350,460
Sundry bills payable		9,870,626	20,964,310
Land lease rent payable to BPDB	23.2.1	-	19,617,660
		<b>611,505,904</b>	<b>501,133,413</b>
<b>23.2.1 Land lease rent payable to BPDB</b>			
Opening balance		19,617,660	15,258,180
Add: Addition during the year		-	4,359,480
		19,617,660	19,617,660
Payment during the year		(19,617,660)	-
		-	<b>19,617,660</b>
<b>23.3 Haripur 412 MW CCPP -O&amp;M</b>			
Gas bill payable- Titas Gas		710,101,414	865,633,048
Provision for HHV factor- Titas Gas*		19,650,042	280,076,036
Sundry bills payable		4,054,816	-
Land lease rent payable to BPDB	23.3.1	-	41,078,400
		<b>733,806,272</b>	<b>1,186,787,484</b>
<b>23.3.1 Land lease rent payable to BPDB</b>			
Opening balance		41,078,400	32,115,840
Add: Addition during the year		-	8,962,560
		41,078,400	41,078,400
Less: Payment during the year		(41,078,400)	-
		-	<b>41,078,400</b>
<b>23.4 Siddhirganj 335 MW CCPP project</b>			
Provision for HHV factor- Titas Gas		-	10,273,080
Vat & tax payable		-	70,282,070
Other liabilities		145,880,435	655
		<b>145,880,435</b>	<b>80,555,805</b>
<b>23.5 Siddhirganj 335 MW CCPP (O&amp;M)</b>			
Gas bill payable- Titas Gas		385,203,710	385,545,536
Provision for HHV factor- Titas Gas		-	72,387,732
Vat & tax payable		7,540	11,957,017
Sundry bills payable		127,513	76,162
Land lease rent payable to BPDB	23.5.1	-	12,211,320
		<b>385,338,763</b>	<b>482,177,767</b>
<b>23.5.1 Land lease rent payable to BPDB</b>			
Opening balance		12,211,320	9,684,840
Add: Addition during the year		-	2,526,480
		12,211,320	12,211,320
Less: Payment during the year		(12,211,320)	-
		-	<b>12,211,320</b>
<b>23.6 Sonagazi 50 MW Solar Power plant project</b>			
Revenue Stamp		20	-
		<b>20</b>	<b>-</b>
<b>24.00 Interest payable on loan</b>			
Interest on GOB loan	24.1	618,966,635	1,026,872,068
Interest on ADB loan (Siddhirganj 2x120 MW PPP )	24.2	-	1,862,691,953
Interest on JICA loan (Haripur 412 MW CCPP)	24.3	23,583	1,566,529,226
Interest on WB loan (Sid. 335 MW CCPP)	24.4	4,263,649,969	3,961,409,242
Interest on WB loan (Sonagazi 50 MW Solar PPCP)	22.5	19,888	-
		<b>4,882,660,075</b>	<b>8,417,502,489</b>



	Notes	Amounts in BDT	
		30 June 2020	30 June 2019
<b>24.1 Interest payable on GOB loan</b> <b>(Details in annexure-C)</b>			
Siddhirganj 2x120 MW PPP	24.1.1	-	449,204,843
Haripur 412 MW CCPP (O&M)	24.1.2	-	54,119,906
Haripur 412 MW CCPP (O&M, DPP-2)	24.1.3	6,876,261	1,523,740
Siddhirganj 335 MW CCPP-project	24.1.4	-	458,472,011
Siddhirganj 335 MW CCPP-O&M	24.1.5	511,858,767	-
LA for Feni 100 MW solar & 100 MW wind PPP project	24.1.6	36,704,315	25,258,715
LA for 2x600 MW USC coal based power plant project	24.1.7	41,789,187	37,217,270
LA for Munshiganj 300-400 MW USC coal based power plant project	24.1.8	21,738,105	1,075,583
		<b>618,966,635</b>	<b>1,026,872,068</b>
<b>24.1.1 Siddhirganj 2x120 MW</b>			
Opening balance		449,204,843	401,961,921
Add: Addition during the year		41,581,917	47,242,922
		<b>490,786,760</b>	<b>449,204,843</b>
Less: Paid during the year		(490,786,760)	-
		-	<b>449,204,843</b>
<b>24.1.2 Haripur 412 MW(O&amp;M)-DPP-1</b>			
Opening balance (Including IDC)		54,119,906	42,959,234
Add: Addition during the year		10,005,116	11,160,672
		<b>64,125,022</b>	<b>54,119,906</b>
Less: Paid during the year		(87,470,293)	-
		<b>(23,345,271)</b>	<b>54,119,906</b>
<b>Less: Prepaid Interest</b>		<b>23,345,271</b>	-
		-	<b>54,119,906</b>
<b>24.1.3 Haripur 412 MW(O&amp;M)-DPP-2</b>			
Opening balance(IDC)		1,523,740	-
Add: Addition during the year		5,352,521	1,523,740
		<b>6,876,261</b>	<b>1,523,740</b>
Less: Paid during the year		-	-
		<b>6,876,261</b>	<b>1,523,740</b>
<b>24.1.4 Siddhirganj 335 MW CCPP project</b>			
Opening balance(IDC)		458,472,011	404,490,144
Add: Addition during the year(IDC)		53,386,756	53,981,866
		<b>511,858,767</b>	<b>458,472,011</b>
Less: Transfer during the year		(511,858,767)	-
		-	<b>458,472,011</b>
<b>24.1.5 Siddhirganj 335 MW CCPP -O&amp;M</b>			
Opening balance		-	-
Add: Transfer during the year		511,858,767	-
		<b>511,858,767</b>	-
Less: Paid during the year		-	-
		<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)		25,258,715	13,813,115
Add: Addition during the year(IDC)		11,445,600	11,445,600
		<b>36,704,315</b>	<b>25,258,715</b>
Less: Paid during the year		-	-
		<b>36,704,315</b>	<b>25,258,715</b>
<b>24.1.7 LA for Pekua 2x600 MW coal based power plant project</b>			
Opening balance(IDC)		37,217,270	18,929,602
Add: Addition during the year(IDC)		4,571,917	18,287,668
		<b>41,789,187</b>	<b>37,217,270</b>
Less: Paid during the year		-	-
		<b>41,789,187</b>	<b>37,217,270</b>
<b>24.1.8 LA for Munshiganj 300-400 MW coal based power plant project</b>			
Opening balance(IDC)		1,075,583	-
Add: Addition during the year(IDC)		20,662,522	1,075,583
		<b>21,738,105</b>	<b>1,075,583</b>
Less: Paid during the year		-	-
		<b>21,738,105</b>	<b>1,075,583</b>



	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	US Dollar	US Dollar	BDT	BDT
<b>24.2 Interest Payable on ADB Loan</b> (Details in annexure-D-5)				
Opening balance	22,043,692	29,467,568	1,862,691,953	2,466,435,442
Add: Addition during the year	3,231,173	3,505,148	274,165,029	296,185,006
	<b>25,274,865</b>	<b>32,972,716</b>	<b>2,136,856,982</b>	<b>2,762,620,448</b>
Less: Paid during the year	(25,274,865)	(10,929,024)	(2,141,978,699)	(916,562,598)
	(0)	22,043,692	(5,121,717)	1,846,057,850
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized*	-	-	5,121,717	1,803,269
	(0)	<b>22,043,692</b>	-	<b>1,847,861,119</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized**	-	-	-	14,830,834
	<b>(0)</b>	<b>22,043,692</b>	-	<b>1,862,691,953</b>

	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
<b>24.3 Interest payable on JICA loan</b> (Details in annexure-D-6 to 8)				
Interest on JICA loan BD (BD P-55, DPP-1) 24.3.1	29,901	1,146,159,748	23,583	897,557,699
Interest on JICA loan BD (BD P-58, DPP-1) 24.3.2	-	775,352,258	-	607,178,353
Interest on JICA loan BD (BD P-58, DPP-2) 24.3.3	-	78,908,407	-	61,793,174
	<b>29,901</b>	<b>2,000,420,414</b>	<b>23,583</b>	<b>1,566,529,226</b>

	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
<b>24.3.1 Interest payable on JICA loan BD (BD P-55, DPP-1)</b> (Details in annexure-D-6)				
Opening balance (Including IDC)	1,146,159,748	2,055,447,770	897,557,699	1,554,124,059
Add: Addition during the year	214,929,352	236,458,169	169,514,780	185,170,392
	<b>1,361,089,100</b>	<b>2,291,905,939</b>	<b>1,067,072,479</b>	<b>1,739,294,451</b>
Less: Payment during the year	(1,361,059,199)	(1,145,746,191)	(1,062,798,179)	(864,350,927)
	29,901	1,146,159,748	4,274,300	874,943,524
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized*	-	-	(8,146,253)	1,947,768
	<b>29,901</b>	<b>1,146,159,748</b>	<b>(3,871,953)</b>	<b>876,891,292</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized*	-	-	3,895,536	20,666,407
	<b>29,901</b>	<b>1,146,159,748</b>	<b>23,583</b>	<b>897,557,699</b>

	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
<b>24.3.2 Interest payable on JICA loan BD (BD P-58, DPP-1)</b> (Details in annexure-D-7)				
Opening balance (Including IDC)	775,352,258	1,264,244,565	607,178,353	955,895,316
Add: Merging of JICA loan BD P-58 (DPP-2) 22.3.3	78,908,407	-	61,793,174	-
Add: Addition during the year	357,322,534	256,099,703	281,820,282	200,551,678
	<b>1,211,583,200</b>	<b>1,520,344,268</b>	<b>950,791,809</b>	<b>1,156,446,994</b>
Less: Payment during the year	(1,388,807,367)	(744,992,010)	(1,100,392,618)	(571,706,868)
	(177,224,167)	775,352,258	(149,600,809)	584,740,126
Add/(Less): Curr. fluctuation loss/(gain) adjustment-realized	-	-	9,824,108	8,418,410
	<b>(177,224,167)</b>	<b>775,352,258</b>	<b>(139,776,701)</b>	<b>593,158,536</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized	-	-	-	14,019,817
	<b>(177,224,167)</b>	<b>775,352,258</b>	<b>(139,776,701)</b>	<b>607,178,353</b>
Less : Transfer to Prepaid Interest	177,224,167	-	139,776,701	-
	-	<b>775,352,258</b>	-	<b>607,178,353</b>

	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	JPY	JPY	BDT	BDT
<b>24.3.3 Interest payable on JICA loan BD P-58 (DPP-2)</b> (Details in annexure-D-8)				
Opening balance (IDC)	78,908,407	-	61,793,174	-
Add: Addition during the year-IDC	-	128,066,288	-	100,288,710
	<b>78,908,407</b>	<b>128,066,288</b>	<b>61,793,174</b>	<b>100,288,710</b>
Less: Merging with DPP-1	(78,908,407)	(49,157,880)	(61,793,174)	(38,495,536)
	-	78,908,407	-	61,793,174

	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	US Dollar	US Dollar	BDT	BDT
<b>24.4 Interest payable on World Bank loan</b>				
Interest on WB loan BD (4508-BD) 24.4.1	50,990,638	42,065,683	3,604,202,072	3,554,550,175
Interest on WB loan BD (5737-BD) 24.4.2	7,771,926	4,814,900	659,447,897	406,859,067
	<b>58,762,564</b>	<b>46,880,583</b>	<b>4,263,649,969</b>	<b>3,961,409,242</b>

	Notes		Amounts in BDT	
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
	US Dollar	US Dollar	BDT	BDT
<b>24.4.1 Interest on WB loan BD (4508-BD)</b>				
Opening balance (IDC)	42,065,683	33,134,455	3,554,550,175	2,773,353,884
Add: Addition during the period (IDC)	8,924,956	8,931,228	757,282,498	754,688,728
	<b>50,990,638</b>	<b>42,065,683</b>	<b>4,311,832,673</b>	<b>3,528,042,611</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized*	-	-	14,722,989	26,507,564
	<b>50,990,638</b>	<b>42,065,683</b>	<b>4,326,555,662</b>	<b>3,554,550,175</b>
Paid during the year	(8,513,301)	-	(722,353,590)	-
	<b>42,477,337</b>	<b>42,065,683</b>	<b>3,604,202,072</b>	<b>3,554,550,175</b>



	Notes		Amounts in BDT	
			30 June 2020	30 June 2019
	30 June 2020	30 June 2019	30 June 2020	30 June 2019
<b>24.4.2 Interest on WB loan BD (5737-BD)</b>	US Dollar	US Dollar	BDT	BDT
Opening balance (IDC)	4,814,900	2,688,078	406,859,067	224,992,165
Add: Addition during the period (IDC)	2,957,026	2,126,822	250,903,615	179,716,439
	<b>7,771,926</b>	<b>4,814,900</b>	<b>657,762,681</b>	<b>404,708,604</b>
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized*			1,685,216	2,150,463
	<b>7,771,926</b>	<b>4,814,900</b>	<b>659,447,897</b>	<b>406,859,067</b>
<b>22.5 Interest on WB loan BD</b> (Soangazi 50 MW Solar PPCP)	US Dollar	US Dollar	BDT	BDT
Opening balance (IDC)	-	-	-	-
Add: Addition during the period (IDC)	-	-	19,888	-
	-	-	<b>19,888</b>	-
Add/(Less): Curr. fluctuation loss/(gain) adjustment-unrealized*	-	-	-	-
	-	-	<b>19,888</b>	-
<b>25.00 WPPF provision</b>				
Opening balance			124,673,975	259,384,998
Add: Addition during the year @ 5% on net income before WPPF and tax.			132,324,540	98,735,475
			<b>256,998,515</b>	<b>358,120,473</b>
Paid during the year *			(88,861,927)	(233,446,498)
			<b>168,136,588</b>	<b>124,673,975</b>
<b>26.00 Income tax provision</b>				
<b>Current tax:</b>				
Opening balance			59,657,577	54,176,203
Add: Addition during the year (minimum tax @0.6%)*	26.1		75,081,522	59,657,577
			<b>134,739,099</b>	<b>113,833,780</b>
AIT adjustment against corporate tax current assessment year			(59,657,577)	(54,176,203)
			<b>75,081,522</b>	<b>59,657,577</b>
<b>26.1 Income tax expense during the year</b>				
Addition during the year*			75,081,522	59,657,577
Reimbursement of corporate income tax			-	-
			<b>75,081,522</b>	<b>59,657,577</b>

\* As per decision of the management Income Tax provision has been made under minimum tax rate @ 0.6% on gross receipts as follows:

Revenue Items	Revenue Amount (tk)	Tax rate	Tax Amount
Revenue from sales of energy	11,786,203,040.85	0.6%	70,717,218
Non operating income	727,384,017.00	0.6%	4,364,304
<b>Total</b>	<b>12,513,587,057.85</b>	<b>0.6%</b>	<b>75,081,522</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 tax related to sales of energy to BPDB on actual basis. Therefore, no provision for deferred tax has been considered in these financial statements.

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 response of that company attended tax hearing and conducted tax appeal, tribunal and other related undertakings to settle the issue. The said issue is now under tribunal phase which may be solved by next financial year.



	Notes	Amounts in BDT	
		30-Jun-20	30-Jun-19
<b>27.00 Revenue from sales of energy</b> (Details in Annexure-E)			
Siddhirganj 2x120 MW PPP - O&M	27.1	2,254,363,235	2,361,028,659
Haripur 412 MW CCPP - O&M	27.2	6,271,487,514	5,242,943,625
Siddhirganj 335 MW CCPP - O&M	27.3	3,260,352,292	1,749,018,793
		<b>11,786,203,041</b>	<b>9,352,991,077</b>
<b>27.1 Siddhirganj 2x120 MW PPP - O&amp;M</b>			
Capacity payment		1,656,822,456	2,112,289,290
Energy payment		729,377,726	812,266,939
		<b>2,386,200,183</b>	<b>2,924,556,229</b>
Plant outage		(131,836,948)	(563,527,570)
		<b>2,254,363,235</b>	<b>2,361,028,659</b>
<b>27.2 Haripur 412 MW CCPP - O&amp;M</b>			
Capacity payment		3,680,018,231	3,442,443,787
Energy payment		2,915,176,410	2,018,913,580
		<b>6,595,194,641</b>	<b>5,461,357,367</b>
Plant outage		(323,707,128)	(218,413,742)
		<b>6,271,487,514</b>	<b>5,242,943,625</b>
<b>27.3 Siddhirganj 335 MW CCPP - O&amp;M</b>			
Capacity payment		2,771,091,327	1,033,653,797
Energy payment		1,282,849,543	920,738,509
Pre-COD invoice		-	117,779,561
		<b>4,053,940,870</b>	<b>2,072,171,867</b>
Plant outage		(793,588,578)	(323,153,074)
		<b>3,260,352,292</b>	<b>1,749,018,793</b>
<b>28.00 Cost of energy sold</b>			
Siddhirganj 2x120 MW PPP - O&M	28.1	1,543,528,571	1,741,815,602
Haripur 412 MW CCPP - O&M	28.2	4,420,237,020	3,454,353,696
Siddhirganj 335 MW PPP - O&M	28.3	2,890,471,269	1,785,448,121
		<b>8,854,236,860</b>	<b>6,981,617,419</b>
<b>28.1 Siddhirganj 2x120 MW PPP - O&amp;M</b>			
i) Gas bill for generation	Annex-F-1	642,918,951	697,431,588
ii) Salary & employee benefits	Annex-H-1	112,548,667	109,718,841
iii) Security services	Annex-G-1.1	3,777,250	3,716,450
iv) Electricity expenses		72,813	48,799
v) Advertising & promotion		699,557	563,567
vi) Repair & maintenance-plant	Annex-G-1.2	41,115,246	103,947,685
vii) Repair & maintenance-vehicle	Annex-G-1.3	2,539,325	3,393,068
viii) Repair & maintenance-other assets	Annex-G-1.4	3,355,135	3,140,522
ix) Bank charge & commission		45,176	49,602
x) Printing & stationary		531,530	428,930
xi) Travelling & communication expense	Annex-G-1.5	1,880,065	1,743,472
xii) Legal, license & professional fees	Annex-G-1.6	1,081,108	2,050,799
xiii) Consultants expense		2,336,613	6,760,618
xiv) Entertainment expense		63,926	120,538
xv) Chemical & detergent		299,700	-
xvi) Insurance premium		36,797,456	37,735,441
xvii) Training (capacity building) expenses		1,356,896	899,812
xviii) Miscellaneous expenses	Annex-G-1.7	1,402,824	1,435,214
xix) Gratuity expense		8,979,329	12,341,784
xx) Amortization of right to use asset		4,359,480	4,359,480
xxi) Depreciation & amortization	Annex-A-1.2, A-2	714,164,981	789,664,833
		<b>1,580,326,027</b>	<b>1,779,551,043</b>
Insurance reimbursement		(36,797,456)	(37,735,441)
		<b>1,543,528,571</b>	<b>1,741,815,602</b>



		Amounts in BDT	
		30-Jun-20	30-Jun-19
<b>28.2</b>	<b>Haripur 412 MW CCPP - O&amp;M</b>		
	<b>Notes</b>		
i)	Gas bill for generation <b>Annex-F-2</b>	2,389,586,552	1,632,619,097
ii)	Salary & other benefits <b>Annex-H-2</b>	135,844,548	138,315,465
iii)	Security services <b>Annex-G-2.1</b>	5,319,060	6,423,410
iv)	Electricity expense <b>Annex-G-2.2</b>	235,944	262,019
v)	Advertising & promotion	639,821	735,184
vi)	Chemical & detergent	24,484,665	30,546,198
vii)	Repair & maintenances-plant <b>Annex-G-2.3</b>	124,015,096	73,055,596
viii)	Repair & maintenances-vehicles <b>Annex-G-2.4</b>	3,450,285	3,540,460
ix)	Repair & maintenances-other fixed assets <b>Annex-G-2.5</b>	5,993,902	3,612,501
x)	Bank charge & commission	2,045,047	1,286,264
xi)	Printing & stationary	421,778	782,699
xii)	Travelling & communication expenses <b>Annex-G-2.6</b>	967,943	1,225,937
xiii)	Legal, license & professional fees <b>Annex-G-2.7</b>	3,972,797	4,687,102
xiv)	Consultants expense	30,000	790,636
xv)	Entertainment expense	155,690	138,472
xvi)	Insurance premium	68,038,754	68,016,826
xvii)	Training (capacity building) expenses	2,402,560	1,745,913
xviii)	Miscellaneous expenses <b>Annex-G-2.8</b>	1,041,805	1,109,676
xix)	Gratuity expense	10,367,556	14,141,121
xx)	Amortization of right to use asset	8,962,560	8,962,560
xxi)	Depreciation expense <b>Annex-A-1.3</b>	1,700,299,411	1,530,373,386
		<b>4,488,275,774</b>	<b>3,522,370,522</b>
	Insurance reimbursement	(68,038,754)	(68,016,826)
		<b>4,420,237,020</b>	<b>3,454,353,696</b>
<b>28.3</b>	<b>Siddhirganj 335 MW CCPP - O&amp;M</b>		
i)	Gas bill for generation <b>Annex-F-3</b>	1,105,896,440	797,708,203
ii)	Salary & other benefits <b>Annex-H-3</b>	106,458,946	89,082,935
iii)	Security services <b>Annex-G-3.1</b>	8,918,356	7,093,868
iv)	Advertising & promotion	725,411	13,972
v)	Chemical & detergent	7,515,811	-
vi)	Repair & maintenances-plant <b>Annex-G-3.2</b>	26,207,597	28,115,119
vii)	Repair & maintenance- vehicles <b>Annex-G-3.3</b>	1,397,320	984,018
viii)	Repair & maintenance- other fixed assets <b>Annex-G-3.4</b>	125,028	38,210
ix)	Bank charge & commission	27,599	17,307
x)	Printing & stationery	362,384	127,998
xi)	Travelling & communication expense <b>Annex-G-3.5</b>	1,078,268	506,669
xii)	Legal, license & professional fees <b>Annex-G-3.6</b>	294,468	1,157,987
xiii)	Entertainment expense	66,006	49,776
xiv)	Training (capacity building) expenses	457,612	703,597
xv)	Miscellaneous expense <b>Annex-G-3.7</b>	1,960,498	238,375
xvi)	Gratuity expense (O&M)	8,878,456	9,541,589
xvii)	Amortization of right to use asset	2,526,480	2,526,480
xviii)	Depreciation expense <b>Annex-A-1.4</b>	1,617,574,590	847,542,018
		<b>2,890,471,269</b>	<b>1,785,448,121</b>
<b>29.00</b>	<b>Administrative expenses ( corporate office)</b>		
i)	Salary & other benefits <b>Annex-H-4</b>	134,059,855	124,826,455
ii)	Wages & security services	883,960	850,080
iii)	Rent & utilities <b>Annex-G-4.1</b>	5,101,806	1,284,479
iv)	Advertising & promotion	1,165,734	7,558,084
v)	Repair & maintenances-vehicles <b>Annex-G-4.2</b>	6,728,371	6,705,064
vi)	Repair & Maintenances- other fixed assets <b>Annex-G-4.3</b>	1,455,636	1,168,460
vii)	Bank charge & commission	2,736,452	2,685,873
viii)	Printing & stationary	1,633,580	1,750,134
ix)	Travelling & communication expenses <b>Annex-G-4.4</b>	4,186,192	2,662,867
x)	Legal, license & professional fees <b>Annex-G-4.5</b>	3,312,846	1,089,720
xi)	Consultants expense	3,001,237	3,648,498
xii)	AGM/EGM exp.	3,026,880	1,635,887
xiii)	Recruitment,training (capacity building) & Innovation expenses <b>Annex-G-4.6</b>	12,147,001	12,403,146
xiv)	Honorarium <b>Annex-G-4.7</b>	2,950,500	3,735,000
xv)	Group insurance premium	8,507,637	7,813,292
xvi)	Donation/Subscription/CSR/Ceremonial expense <b>Annex-G-4.8</b>	5,456,072	6,239,045
xvii)	Entertainment expense	750,895	706,739
xviii)	Miscellaneous expense <b>Annex-G-4.9</b>	1,324,084	1,771,914
xix)	Gratuity expense	13,351,311	19,185,775
xx)	Depreciation & amortization <b>Annex-A-1.1, A-2</b>	20,740,769	17,892,942
		<b>232,520,819</b>	<b>225,613,454</b>





	Notes	Amounts in BDT	
		30-Jun-20	30-Jun-19
<b>30.7 Non operating income- Feni 100 MW land acquisition project</b>			
Interest on bank account		36,382	7,854
Miscellaneous income		-	-
		<b>36,382</b>	<b>7,854</b>
Transfer to corporate office		(36,382)	(7,854)
		-	-
<b>31.00 Non-operating expense</b>			
Financial expense	31.1	782,439,645	740,310,670
Foreign exchange gain/loss - realized	31.2	(2,101,059)	20,678,433
		<b>780,338,586</b>	<b>760,989,103</b>
<b>31.1 Financial expense</b>			
Interest on ADB loan (Sid. 2x120 MW)		274,165,029	296,185,006
Interest on GOB loan (Sid. 2x120 MW)		41,581,917	47,242,922
Interest on JICA loan (BD P-55, DPP-1) (Har. 412 MW)		169,514,780	185,170,392
Interest on JICA loan (BD P-58, DPP-1) (Har. 412 MW)		281,820,282	200,551,678
Interest on GOB loan (Har. 412 MW)		10,005,116	11,160,672
Interest on GOB loan (Har. 412 MW)-DPP-2		5,352,521	-
		<b>782,439,645</b>	<b>740,310,670</b>
<b>31.2 Foreign exchange (loss)/gain-realized</b>			
Foreign exchange (loss)/gain against ADB installment payment		(1,092,913)	(819,687)
Foreign exchange (loss)/gain against ADB interest payment		(5,121,717)	(1,803,269)
Foreign exchange (loss)/gain against JICA installment payment(BD P-55)		763,974	(7,530,601)
Foreign exchange (loss)/gain against JICA installment payment(BD P-58)		9,435,935	64,630
Foreign exchange (loss)/gain against JICA interest payment (BD P-55)		8,146,253	(1,947,768)
Foreign exchange (loss)/gain against JICA interest payment (BD P-58)		(9,824,108)	(8,418,410)
Foreign exchange (loss)/gain against bill payment-Sid. 2x120 MW		(206,364)	-
Foreign exchange (loss)/gain against bill payment-Haripur 412 MW		-	(223,328)
		<b>2,101,059</b>	<b>(20,678,433)</b>
<b>32.00 Other comprehensive income</b>			
Reserve for foreign currency fluctuation gain/(loss)	32.1	(678,525,704)	-
		-	(746,732,668)
		<b>(678,525,704)</b>	<b>(746,732,668)</b>
<b>32.1 Reserve for foreign currency fluctuation gain/(loss)</b>			
Opening balance		(496,834,799)	249,897,869
Add/(less) : Foreign currency fluctuation gain/(loss)-unrealized	32.1.1	(181,690,906)	(746,732,668)
		<b>(678,525,704)</b>	<b>(496,834,799)</b>
<b>32.1.1 Foreign currency fluctuation gain/(loss)-unrealized</b>			
Foreign currency fluctuation gain/(loss) on ADB loan	16	(21,994,662)	(54,645,121)
Foreign exchange gain/(loss) against ADB interest	22.2	-	(14,830,834)
Foreign exchange (loss)/gain against bill payment-Sid. 2x120 MW		(18,591)	-
Foreign currency fluctuation gain/(loss) on JICA loan (BD P-55)	17.1	(58,062,019)	(309,409,463)
Foreign currency fluctuation gain/(loss) on JICA loan (BD P-58)	17.2	(97,720,098)	(333,161,025)
Foreign exchange gain/(loss) against JICA interest (BD-P 55)	22.3.1	(3,895,536)	(20,666,407)
Foreign exchange gain/(loss) against JICA interest (BD-P 58)	22.3.2	-	(14,019,817)
		<b>(181,690,906)</b>	<b>(746,732,668)</b>
<b>33.00 Prior years adjustments</b>			
Notice pay back to employee		-	(29,016)
FGMO Software depreciation reverse		-	-
		-	<b>(29,016)</b>
<b>34.00 Cash received from operation</b>			
Revenue from sales of energy	27	11,786,203,041	9,352,991,077
Add : Accounts receivable (increase) / decrease		851,936,813	(1,094,055,190)
		<b>12,638,139,854</b>	<b>8,258,935,887</b>





		Amounts in BDT	
		30-Jun-20	30-Jun-19
<b>35.00</b>	<b>Cash received from other income</b>		
	Other income	727,384,017	589,938,406
	Add: Other income receivable (increase) / decrease	(213,249,766)	(9,085,660)
		<b>514,134,251</b>	<b>580,852,746</b>
<b>36.00</b>	<b>Payment for cost of sale of energy</b>		
	Cost of energy sales ( Siddhirgonj 2x120 MW PPP plant)	(1,543,528,571)	(1,741,815,602)
	Cost of energy sales ( Haripur 412 MW CCPP plant)	(4,420,237,020)	(3,454,353,696)
	Cost of energy sales ( Sid. 335 MW CCPP plant)	(2,890,471,269)	(1,785,448,121)
	Depreciation & amortization	4,032,038,982	3,167,580,237
	Amortization of lease assets	15,848,520	
	Inventory decrease/(Increase)	(37,882,587)	(104,582,116)
	Payable for Siddhirgonj 2X120MW plant - increase/(decrease)	110,372,491	103,939,780
	Payable for Haripur 412 MW plant increase/(decrease)	(452,981,212)	276,388,238
	Payable for Sid. 335 plant increase/(decrease)	(96,839,004)	234,104,230
	Payable for SD Siddhirgonj 2x120 MW plant increase/(decrease)	327,160	(573,656)
	Payable for SD Haripur 412 MW plant increase/(decrease)	2,629,936	(6,167,185)
	Payable for SD Sid. 335 plant MW plant increase/(decrease)	988,726	8,527
	Advance, deposits & pre-payments 2x120 MW plant (increase)/decrease	(15,325,743)	-
	Advance, deposits & pre-payments 412 MW plant (increase)/decrease	(273,030)	(108,459)
	Prior year adjustments	-	(29,016)
	Currency fluctuation (gain)/loss against bill payment	(224,955)	(223,328)
	<b>Net cash outflows</b>	<b>(5,295,557,576)</b>	<b>(3,311,280,166)</b>
<b>37.00</b>	<b>Payment for administrative expenses</b>		
	Payment for administrative expenses	(232,520,819)	(225,613,454)
	Depreciation & amortization (corporate office)	20,740,769	17,892,942
	Payable for corporate office -increase/(decrease)	57,607,285	(37,188,814)
	Advance, deposits & pre-payments (increase)/decrease	(10,560,095)	(7,979,480)
	Payable for SD increase/(decrease)	203,719	150,859
	<b>Net cash outflows</b>	<b>(164,529,140)</b>	<b>(252,737,947)</b>
<b>38.00</b>	<b>Purchase of fixed assets</b>		
	Corporate office	(12,568,036)	(23,840,908)
	Siddhirgonj 2x120 MW PPP	39,969,470	(45,686,137)
	Haripur 412 MW CCPP	(11,506,967)	(74,150)
	Siddhirgonj 335 MW PPP	(553,846)	(191,747)
	<b>Net cash outflows</b>	<b>15,340,621</b>	<b>(69,792,942)</b>
<b>39.00</b>	<b>Cash paid for work-in-progress</b>		
	Haripur 412 MW CCPP project (DPP-2)	-	442,694,839
	Siddhirgonj 335 CCPP project	(4,706,483,405)	(1,888,024,830)
	Munshigonj 300-400 MW coal project (Previous 600-800 MW)	-	(1,729,450,964)
	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	1,523,707,081	(3,153,773)
	Cash paid for Sonagazi 50 MW solar power plant project	(21,975,710)	(31,785)
	cash paid for corpoarte	(3,675,601)	(947,343)
	<b>Net cash outflows</b>	<b>(3,208,427,634)</b>	<b>(3,178,913,856)</b>
<b>39.1</b>	<b>Cash paid for work-in-progress- Haripur 412 MW CCPP project (DPP-2)</b>		
	Work-in-progress	-	(462,619,468)
	Current liabilities for WIP -increase/(decrease)	-	(954,765)
	Interest payable increase	-	63,316,914
	Currency fluctuation (gain)/loss	-	173,227,745
	Advance, deposits & pre-payments -(increase)/decrease	-	669,724,413
		-	<b>442,694,839</b>



	Notes	Amounts in BDT	
		30-Jun-20	30-Jun-19
<b>39.2 Cash paid for work-in-progress- Siddhirgonj 335 MW CCPP project</b>			
Work-in-progress	B-2	(6,323,877,353)	(3,034,274,706)
Current liabilities for WIP increase/(decrease)	21.5 & 21.6	65,324,630	(109,378,308)
Interest payable increase	22.4 & 22.2.4	1,061,572,869	1,017,045,060
Payable for SD increase/(decrease)	20.4	(6,289,810)	4,178,241
Currency fluctuation (gain)/loss		125,597,183	220,276,972
Advance, deposits & pre-payments -(increase)/decrease	8.5	371,189,076	14,127,912
		<b>(4,706,483,405)</b>	<b>(1,888,024,830)</b>
<b>39.3 Cash paid for work-in-progress-Munshigonj 300-400 MW coal project (Prev. 600-800 MW)</b>			
Work-in-progress	B-3	(20,662,522)	(1,730,526,547)
Interest payable increase	22	20,662,522	1,075,583
		-	<b>(1,729,450,964)</b>
<b>39.4 Cash paid for land Acquisition for Feni 100 MW solar &amp; 100 MW wind power plant project</b>			
Work-in-progress	B-4	(11,445,600)	(11,445,600)
Interest payable increase	22	11,445,600	11,445,600
		-	-
<b>39.5 Cash paid for land acquisition for Pekua 2x600 MW USC coal based power plant project</b>			
Work-in-progress	B-5	1,519,135,164	(21,433,441)
Mobile phone transfer to 412 MW O&M		-	(8,000)
Interest payable increase	22	4,571,917	18,287,668
		<b>1,523,707,081</b>	<b>(3,153,773)</b>
<b>39.6 Cash paid for Sonagazi 50 MW solar power plant project</b>			
Work-in-progress	B-6	(21,985,039)	(31,785)
Current liabilities for WIP increase/(decrease)		20	
Currency fluctuation (gain)/loss		(10,579)	
Interest payable increase		19,888	-
		<b>(21,975,710)</b>	<b>(31,785)</b>
<b>39.7 Cash paid for corporate office</b>			
Work-in-progress	B-6	(3,675,601)	(947,343)
		<b>(3,675,601)</b>	<b>(947,343)</b>
<b>40.00 Investment of R&amp;D fund</b>			
Investment in FDRs	7	(22,968,772)	(179,220,277)
Investment in SND A/c	7	(177,690,782)	(6,659,317)
Interest received	13.2	24,541,007	10,861,012
R&D fund receivable (increase)/decrease		(67,789,926)	(6,667,131)
		<b>(243,908,473)</b>	<b>(181,685,713)</b>
<b>41.00 Net cash received from govt. during the year</b>			
Received from govt. for Haripur 412 MW CCPP project (DPP-2)	13.3	-	227,500,000
Received from govt. for Siddhirgonj 335 MW CCPP project	13.4	600,000,000	150,000,000
Received from govt. for LA of Munshiganj 300-400 MW	13.8	-	1,721,876,815
		-	-
<b>Total received from govt.</b>		<b>600,000,000</b>	<b>2,099,376,815</b>
Refund to govt. Siddhirgonj 335 MW CCPP	13.4	(368,523,184)	(338,222,658)
Refund to govt. Pekua 2x600MW coal Project	13.7	(1,523,972,373)	
Refund to govt. 412 MW Project (DPP-2)	13.3	-	(670,412,586)
<b>Total refund to govt.</b>		<b>(1,892,495,557)</b>	<b>(1,008,635,244)</b>
<b>Net cash inflows</b>		<b>(1,292,495,557)</b>	<b>1,090,741,571</b>
<b>Classification of loan received from GOB:</b>			
(a) Equity from GOB. (60%)		(775,497,335)	654,444,943
(b) Loan from GOB. (40%)		(516,998,223)	436,296,629
		<b>(1,292,495,558)</b>	<b>1,090,741,572</b>
<b>42.00 Loan paid to GOB</b>			
Siddhirgonj 2x120MW PPP	16.1	(74,326,149)	(148,652,298)
haripur 412 MW CCPP	16.2	(50,572,877)	(101,145,754)
		<b>(124,899,026)</b>	<b>(249,798,052)</b>



	Notes	Amounts in BDT	
		30-Jun-20	30-Jun-19
<b>43.00 Loan paid to ADB</b> (Siddhirganj 2x120MW PPP) ADB Loan Repayment	17	(462,844,177)	(458,199,341)
		-	-
		<b>(462,844,177)</b>	<b>(458,199,341)</b>
<b>44.00 Loan paid to JICA</b> (Haripur 412 MW CCPP) JICA Loan BD P-55 JICA Loan BD P-58	18.1 18.2	(853,904,626) (1,002,794,350)	(832,731,634) (488,600,495)
		<b>(1,856,698,976)</b>	<b>(1,321,332,129)</b>
<b>45.00 Loan received from World Bank</b>			
WB Loan 4508 BD } Siddhirganj 335 MW CCPP	19.1.1	15,711,478	37,621,899
WB Loan 5737 BD } Sonagazi 50 MW Solar Power Plant Consuction Project	19.1.2	4,515,852,822	1,659,946,178
WB Loan 63630 BD	19.02	8,986,520	-
		<b>4,540,550,820</b>	<b>1,697,568,077</b>
<b>46.00 Dividend paid</b> Dividend		(350,000,000)	(350,000,000)
		<b>(350,000,000)</b>	<b>(350,000,000)</b>
<b>47.00 Interest paid</b> Interest on GOB loan (Sid. 2x120MW) Interest on GOB loan (Har. 412 MW) Interest on ADB Loan (BAN 2039) Interest on JICA Loan (BD P-55) Interest on JICA Loan (BD P-58) Interest on WB Loan (5737 BD)		(490,786,760) (87,470,293) (2,141,978,699) (1,062,798,179) (1,100,392,618) (722,353,590)	- - (916,562,598) (864,350,927) (571,706,868) -
		<b>(5,605,780,139)</b>	<b>(2,352,620,393)</b>
<b>48.00 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)		2,257,393,825	1,069,583,787
No. of ordinary shares outstanding during the year		378,972	378,972
		<b>5,957</b>	<b>4,793</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 30 June 2020

Sl. No.	Particulars	Cost				Depreciated on Rate %	Depreciation				Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.20		
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	58,606,135,478	18,543,693,288	-	77,149,828,766	5%	12,061,179,653	3,699,985,099	-	15,761,164,752	61,388,664,014	46,544,955,825
2	Plant & machinery (HGPI, TI etc.)	1,321,988,342	-	-	1,321,988,342	25%	686,883,950	312,411,381	-	999,295,331	322,693,011	635,104,392
3	Land	225,902,489	-	-	225,902,489	0%	-	-	-	-	225,902,489	225,902,489
4	Building(non residential)	347,123,821	112,410,515	-	459,534,336	3.5%	49,307,007	12,457,043	-	61,764,050	397,770,286	297,816,814
5	Building(residential)	129,759,587	-	-	129,759,587	3.5%	23,747,576	4,541,586	-	28,289,162	101,470,425	106,012,011
6	Vehicle	144,314,291	24,591,165	-	168,905,456	15%	87,213,660	16,924,405	-	104,138,065	64,767,391	57,100,631
7	Computer & printer	15,427,097	178,032	-	15,605,129	20%	11,706,263	1,238,777	-	12,945,040	2,660,089	3,720,834
8	Photocopy machine	2,436,409	818,888	-	3,255,297	20%	1,478,434	257,375	-	1,735,809	1,519,488	957,975
9	Fax machine	53,100	-	-	53,100	20%	53,099	-	-	53,099	1	1
10	Air-conditioner	12,561,230	3,718,614	-	16,279,844	10%	6,078,285	1,372,808	-	7,451,093	8,828,751	6,482,945
11	Telephone with PABX	681,692	70,350	-	752,042	10%	257,159	71,334	-	328,493	423,549	424,533
12	Mobile phone	1,591,537	36,000	-	1,627,537	20%	843,874	281,685	-	1,125,559	501,978	747,663
13	Other equipments	18,523,138	2,193,727	-	20,716,865	15%	8,097,239	2,599,598	-	10,696,837	10,020,028	10,425,899
14	Furniture & fixture	25,100,893	4,497,239	-	29,598,132	10%	12,377,728	2,540,125	-	14,917,853	14,680,279	12,723,165
15	Deep tube well	10,528,721	-	-	10,528,721	15%	8,567,930	904,980	-	9,472,910	1,055,811	1,960,791
16	Lift	2,279,997	-	-	2,279,997	15%	2,279,996	-	-	2,279,996	1	1
17	Bicycle	70,500	-	-	70,500	15%	40,613	7,200	-	47,813	22,687	29,887
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
<b>Total in FY 2019-20</b>		<b>60,864,478,322</b>	<b>18,692,207,818</b>	<b>-</b>	<b>79,556,686,140</b>		<b>12,960,112,465</b>	<b>4,055,593,396</b>	<b>-</b>	<b>17,015,705,861</b>	<b>62,540,980,279</b>	<b>47,904,365,856</b>
<b>Total in FY 2018-19</b>		<b>57,503,395,580</b>	<b>3,361,195,740</b>	<b>(113,000)</b>	<b>60,864,478,319</b>		<b>9,779,350,649</b>	<b>3,180,810,217</b>	<b>(48,400)</b>	<b>12,960,112,465</b>	<b>47,904,365,857</b>	<b>47,724,044,932</b>

A-1.1. Property, plant and equipment

Corporate Office  
As on 30 June 2020

Sl. No.	Particulars	Cost				Depreciated on Rate %	Depreciation				Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.20		
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)	240,608,049	871,319	-	241,479,368	3.5%	37,555,802	8,419,667	-	45,975,469	195,503,899	203,052,247
5	Building(residential)	-	-	-	-	3.5%	-	-	-	-	-	-
6	Vehicles	63,726,740	9,470,100	-	73,196,840	15%	34,838,721	7,232,381	-	42,071,102	31,125,738	28,888,019
7	Computer & printer	6,783,046	90,032	-	6,873,078	20%	5,797,954	262,006	-	6,059,960	813,118	985,092
8	Photocopy machine	1,961,958	818,888	-	2,780,846	20%	1,177,484	187,975	-	1,365,459	1,415,387	784,474
9	Fax machine	53,100	-	-	53,100	20%	53,099	-	-	53,099	1	1
10	Air-conditioner	9,821,430	1,739,607	-	11,561,037	10%	4,472,395	1,082,336	-	5,554,730	6,006,307	5,349,035
11	Telephone with PABX	327,722	70,350	-	398,072	10%	157,247	35,937	-	193,184	204,888	170,475
12	Mobile phone	1,079,668	-	-	1,079,668	20%	601,020	198,636	-	799,656	280,012	478,648
13	Other equipments	4,251,520	1,271,977	-	5,523,497	15%	2,452,252	592,217	-	3,044,469	2,479,028	1,799,268
14	Furniture & fixture	14,933,189	2,858,707	-	17,791,895	10%	7,196,922	1,533,614	-	8,730,536	9,061,359	7,736,267
15	Deep tube well	-	-	-	-	15%	-	-	-	-	-	-
16	Lift	-	-	-	-	15%	-	-	-	-	-	-
17	Bicycle	-	-	-	-	15%	-	-	-	-	-	-
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
<b>Total in FY 2019-20</b>		<b>343,546,422</b>	<b>17,190,980</b>	<b>-</b>	<b>360,737,401</b>		<b>94,302,896</b>	<b>19,544,769</b>	<b>-</b>	<b>113,847,665</b>	<b>246,889,737</b>	<b>249,243,526</b>
<b>Total in FY 2018-19</b>		<b>322,109,914</b>	<b>17,933,508</b>	<b>3,503,000</b>	<b>343,546,422</b>		<b>77,022,270</b>	<b>17,239,626</b>	<b>41,000</b>	<b>94,302,896</b>	<b>249,243,526</b>	<b>245,087,644</b>



## A-1.2. Property, plant and equipment

## SIDDHIRGONJ 2x120 MW- O&amp;M

As on 30 June 2020

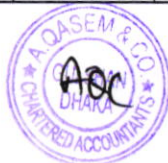
Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.20		
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	12,018,980,185	-	-	12,018,980,185	5%	4,400,152,360	600,949,009	-	5,001,101,369	7,017,878,817	7,618,827,825
2	Plant & machinery (HGPI)	720,342,507	-	-	720,342,507	25%	586,619,672	111,882,824	-	698,502,496	21,840,011	133,722,834
3	Land	-	-	-	-	0%	-	-	-	-	-	-
4	Building(non residential)	36,815,901	-	-	36,815,901	3.5%	6,427,185	1,288,557	-	7,715,742	29,100,159	30,388,716
5	Building(residential)	31,528,000	-	-	31,528,000	3.5%	8,276,100	1,103,480	-	9,379,580	22,148,420	23,251,900
6	Vehicles	34,668,536	5,209,465	-	39,878,001	15%	30,617,035	1,438,420	-	32,055,455	7,822,546	4,051,501
7	Computer & printers	4,065,773	65,600	-	4,131,373	20%	3,739,134	186,720	-	3,925,854	205,518	326,638
8	Photocopy machine	347,001	-	-	347,001	20%	173,500	69,400	-	242,900	104,101	173,501
9	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
10	Air-conditioner	2,479,800	-	-	2,479,800	10%	1,540,890	247,980	-	1,788,870	690,930	938,910
11	Telephone with PABX	345,970	-	-	345,970	10%	98,713	34,597	-	133,310	212,661	247,258
12	Mobile phone	167,649	12,000	-	179,649	20%	117,809	18,040	-	135,849	43,800	49,840
13	Other equipments	4,256,168	-	-	4,256,168	15%	2,046,499	462,930	-	2,509,429	1,746,739	2,209,669
14	Furniture & fixture	5,144,201	49,380	-	5,193,581	10%	3,316,412	490,419	-	3,806,831	1,386,750	1,827,789
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%	33,188	2,250	-	35,438	2,062	4,313
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
<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>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>
<b>Total in FY 2018-19</b>		<b>12,860,365,021</b>	<b>5,589,687</b>	<b>-</b>	<b>12,865,954,708</b>		<b>4,264,278,826</b>	<b>785,655,188</b>	<b>-</b>	<b>5,049,934,014</b>	<b>7,816,020,696</b>	<b>8,596,086,197</b>

## A-1.3 Property, plant and equipment

## HARIPUR 412 MW ( O&amp;M)

As on 30 June 2020

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation				Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Accumulated Depreciation As on 30.06.20		
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*	29,741,573,743	-	-	29,741,573,743	5%	6,678,368,371	1,487,078,687	-	8,165,447,057	21,576,126,686	23,063,205,372
2	Plant & machinery (TI & major overhauling)**	601,645,835	-	-	601,645,835	33%	100,264,278	200,528,557	-	300,792,835	300,853,000	501,381,557
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%	3,614,615	974,292	-	4,588,907	23,247,984	24,222,276
5	Building(residential)	98,231,587	-	-	98,231,587	3.5%	15,471,476	3,438,106	-	18,909,582	79,322,005	82,760,111
6	Vehicles	24,525,550	9,035,600	-	33,561,150	15%	18,014,047	5,034,173	-	23,048,220	10,512,930	6,511,503
7	Computer & printer	2,500,471	22,400	-	2,522,871	20%	1,684,354	374,490	-	2,058,844	464,027	816,117
8	Photocopy machine	127,450	-	-	127,450	20%	127,450	-	-	127,450	1	1
9	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
10	Air-conditioner	260,000	1,979,007	-	2,239,007	10%	65,000	42,492	-	107,492	2,131,515	195,000
11	Telephone with PABX	8,000	-	-	8,000	10%	1,200	800	-	2,000	6,000	6,800
12	Mobile phone	203,850	12,000	-	215,850	20%	91,225	36,745	-	127,970	87,880	112,625
13	Other equipments	9,253,768	349,000	-	9,602,768	15%	3,483,663	1,422,915	-	4,906,578	4,696,190	5,770,105
14	Furniture & fixture	4,573,163	108,960	-	4,682,123	10%	1,812,324	458,224	-	2,270,548	2,411,575	2,760,839
15	Deep tube well	6,033,200	-	-	6,033,200	15%	4,072,410	904,980	-	4,977,390	1,055,810	1,960,790
16	Lift	-	-	-	-	15%	-	-	-	-	-	-
17	Bicycle	33,000	-	-	33,000	15%	7,425	4,950	-	12,375	20,625	25,575
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
<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>6,827,077,837</b>	<b>1,700,299,411</b>	<b>-</b>	<b>8,527,377,247</b>	<b>22,226,838,717</b>	<b>23,915,631,160</b>
<b>Total in FY 2018-19</b>		<b>27,405,220,199</b>	<b>3,337,480,798</b>	<b>8,000</b>	<b>30,742,708,997</b>		<b>5,296,704,451</b>	<b>1,530,373,386</b>	<b>-</b>	<b>6,827,077,837</b>	<b>23,915,631,160</b>	<b>22,108,515,748</b>



A-1.4 Property, plant and equipment

Siddhirganj 335 MW (O&M)  
As on 30 June 2020

Sl. No.	Particulars	Cost				Depreciat on Rate %	Depreciation			Accumulated Depreciation As on 30.06.20	Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year			
	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	16,845,581,549	18,543,693,288	-	35,389,274,837	5%	982,658,923	1,611,957,403	-	2,594,616,326	32,794,658,511	15,862,922,626
2	Plant & machinery (HGPI)	-	-	-	-	25%	-	-	-	-	-	-
3	Land	-	-	-	-	0%	-	-	-	-	-	-
4	Building(non residential)	41,862,979	111,539,196	-	153,402,175	3.5%	1,709,405	1,774,527	-	3,483,932	149,918,243	40,153,574
5	Building(residential)	-	-	-	-	3.5%	-	-	-	-	-	-
6	Vehicles	21,393,465	876,000	-	22,269,465	15%	3,743,857	3,219,431	-	6,963,288	15,306,177	17,649,608
7	Computer & printer	2,077,807	-	-	2,077,807	20%	484,821	415,561	-	900,382	1,177,425	1,592,986
8	Photocopy machine	-	-	-	-	20%	-	-	-	-	-	-
9	Fax machine	-	-	-	-	20%	-	-	-	-	-	-
10	Air-conditioner	-	-	-	-	10%	-	-	-	-	-	-
11	Telephone with PABX	-	-	-	-	10%	-	-	-	-	-	-
12	Mobile phone	140,370	12,000	-	152,370	20%	33,820	28,264	-	62,084	90,286	106,550
13	Other equipments	761,682	572,750	-	1,334,432	15%	114,825	121,536	-	236,361	1,098,071	646,857
14	Furniture & fixture	450,340	1,480,192	-	1,930,532	10%	52,070	57,868	-	109,938	1,820,594	398,270
15	Deep tube well	-	-	-	-	15%	-	-	-	-	-	-
16	Lift	-	-	-	-	15%	-	-	-	-	-	-
17	Bicycle	-	-	-	-	15%	-	-	-	-	-	-
18	Other assets	-	-	-	-	15%	-	-	-	-	-	-
	<b>Total in FY 2019-20</b>	<b>16,912,268,192</b>	<b>18,658,173,426</b>	<b>-</b>	<b>35,570,441,618</b>		<b>988,797,721</b>	<b>1,617,574,590</b>	<b>-</b>	<b>2,606,372,311</b>	<b>32,964,069,307</b>	<b>15,923,470,471</b>
	<b>Total in FY 2018-19</b>	<b>16,915,700,445</b>	<b>191,747</b>	<b>(3,624,000)</b>	<b>16,912,268,192</b>		<b>141,345,103</b>	<b>847,542,018</b>	<b>(89,400)</b>	<b>988,797,721</b>	<b>15,923,470,471</b>	<b>16,774,355,342</b>

A-2 Intangible assets

Intangible Assets Schedule  
As on 30 June 2020

Sl. No.	Particulars	Cost				Depreciat on Rate %	Amortization			Accumulated Depreciation As on 30.06.20	Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year			
	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	Software- Corporate office	6,945,219	-	-	6,945,219	20%	1,564,545	1,196,000	-	2,760,545	4,184,674	5,380,674
2	Software- Siddhirganj 2x120 MW PP plant	40,195,666	-	(40,096,450)	99,216	20%	4,108,860	-	(4,009,645)	99,215	1.00	36,086,805
	<b>Total in FY 2019-20</b>	<b>47,140,885</b>	<b>-</b>	<b>(40,096,450)</b>	<b>7,044,435</b>		<b>5,673,405</b>	<b>1,196,000</b>	<b>(4,009,645)</b>	<b>2,859,760</b>	<b>4,184,675</b>	<b>41,467,480</b>
	<b>Total in FY 2018-19</b>	<b>1,064,435</b>	<b>46,076,450</b>	<b>-</b>	<b>47,140,885</b>		<b>1,010,444</b>	<b>4,662,961</b>	<b>-</b>	<b>5,673,405</b>	<b>41,467,480</b>	<b>53,991</b>

Notes

- Cost of software-corporate office amounting to BDT 965,219 has been fully depreciated.
- Cost of software of Siddhirganj 2x120 MW PPP amounting to BDT 99,216 has been fully amortized, amortization has been charged accordingly. FGMO software amounting to BDT 40,096,450 has been transferred to Receivable form BPDB a/c, as it will be reimbursed by BPDB. Last year amortization of that software amounting to BDT 4,009,645 has also been reversed accordingly.

A-3 Right-of-use assets

Right-of-use assets schedule  
As on 30 June 2020

Sl. No.	Particulars	Cost				Amortizati on Rate %	Amortization			Accumulated Depreciation As on 30.06.20	Written Down Value as on 30.06.20	Written Down Value as on 30.06.19
		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year	Balance as on 30.06.20		Opening Balance on 01.07.19	Addition During the Year	Adjustment During the Year			
	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	Corporate	-	9,809,450	-	9,809,450	N/A	-	-	-	-	9,809,450	-
2	Siddhirganj 2x120 MW PPP	-	48,874,484	-	48,874,484	N/A	-	4,359,480	-	4,359,480	44,515,004	-
3	Haripur 412 MW CCPP	-	102,296,644	-	102,296,644	N/A	-	8,962,560	-	8,962,560	93,334,084	-
4	Siddhirganj 335 MW CCPP	-	23,576,658	-	23,576,658	N/A	-	2,526,480	-	2,526,480	21,050,178	-
	<b>Total in FY 2019-20</b>	<b>-</b>	<b>184,557,236</b>	<b>-</b>	<b>184,557,236</b>		<b>-</b>	<b>15,848,520</b>	<b>-</b>	<b>15,848,520</b>	<b>168,708,716</b>	<b>-</b>



Annexure-B : Capital work in progress

B-2. Work-in-progress A/C - Siddhirgonj 335MW CCPP project:

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
<b>Plant &amp; machinery</b>						
Establishment (GOB)	41,630,766	5,498	41,636,264	77,412,764	41,636,264	-
Establishment (EGCB)	100,014,251	41,811,837	141,826,088	103,794,367	141,826,088	-
Physical contingency (GOB)	218,368		218,368	406,057	218,368	-
Owners engineer (WB)	236,280,815		236,280,815	333,160,913	236,280,815	-
Plant & machinery	8,439,390,470	4,315,309,130	12,754,699,600	12,998,375,428	12,754,699,600	-
LC charge (GOB)	195,284,935	20,439,584	215,724,519	343,775,526	215,724,519	-
Interest during construction (GOB)	195,436,296	53,386,756	248,823,052	263,035,715	248,823,052	-
Interest during construction (WB)	1,941,094,519	1,008,186,113	2,949,280,632	1,871,947,414	2,949,280,632	-
AIT & Vat - turnkey contractor (GOB)	409,760,064	210,219,053	619,979,117	620,885,904	619,979,117	-
Custom duty & VAT (GoB)	633,677,472	47,222,700	680,900,172	1,148,772,066	680,900,172	-
O&M service for 2x120 MW PPP-NTPC (WB)	176,401,533	3,472,600	179,874,133	301,950,412	179,874,133	-
Capacity building/training (WB)	30,203,844	9,905,117	40,108,961	26,274,674	40,108,961	-
Individual consultant		8,838,317	8,838,317		8,838,317	-
Adjustment of PG encashment	-			(2,627,686,906)		-
Adjustment of curr. fluct. (PG)		50,491,472	50,491,472	(62,288,965)	50,491,472	-
Adjustment of curr. fluct. (Interest)	28,658,027	16,408,205	45,066,232	119,709,282	45,066,232	-
Adjustment of curr. fluct. (principal loan)	220,276,972	109,188,978	329,465,950	1,221,550,989	329,465,950	-
<b>Sub Total</b>	<b>12,648,328,332</b>	<b>5,894,885,360</b>	<b>18,543,213,692</b>	<b>16,741,075,639</b>	<b>18,543,213,692</b>	-
<b>Building (non-residential)</b>						
Cost of civil works (non residential-GoB)	629,016	11,618,038	12,247,054	920,500	12,247,054	-
Primary school building (WB)	80,475,621	18,816,521	99,292,142	40,942,479	99,292,142	-
<b>Sub total</b>	<b>81,104,637</b>	<b>30,434,559</b>	<b>111,539,196</b>	<b>41,862,979</b>	<b>111,539,196</b>	-
<b>Software</b>						
Consultancy service -MIS (ERP Syst-WB)	274,913,811	396,194,992	671,108,803		671,108,803	-
<b>Sub total</b>	<b>274,913,811</b>	<b>396,194,992</b>	<b>671,108,803</b>	-	<b>671,108,803</b>	-
<b>Vehicles</b>						
Transport vehicle(GOB)	-	-	-	6,926,000	-	-
Transport vehicle (EGCB)	-	876,000	876,000	14,467,465	876,000	-
<b>Sub total</b>	-	<b>876,000</b>	<b>876,000</b>	<b>21,393,465</b>	<b>876,000</b>	-
<b>Computer &amp; printers</b>						
Computer (GOB)	-	-	-	146,057	-	-
Computer & printers (EGCB)	-	-	-	878,200	-	-
<b>Sub total</b>	-	-	-	<b>1,024,257</b>	-	-
<b>Mobile phone</b>						
Mobile phone (EGCB-Establishment)	-	12,000	12,000	51,950	12,000	-
<b>Other equipments</b>						
Camera (EGCB-Establishment)	-	-	-	15,500	-	-
Office equipment (EGCB-Establishment)	504,250	9,200	513,450	68,580	513,450	-
<b>Sub total</b>	<b>504,250</b>	<b>9,200</b>	<b>513,450</b>	<b>84,080</b>	<b>513,450</b>	-
<b>Furniture and fixture</b>						
Furniture and fixture (EGCB)	-	-	-	431,890	-	-
Furniture and fixture (GoB)	-	1,465,242	1,465,242	-	1,465,242	-
<b>Sub total</b>	-	<b>1,465,242</b>	<b>1,465,242</b>	<b>431,890</b>	<b>1,465,242</b>	-
<b>Total project cost as per DPP</b>	<b>13,004,851,030</b>	<b>6,323,877,353</b>	<b>19,328,728,383</b>	<b>16,805,924,259.92</b>	<b>19,328,728,383</b>	-
<b>O&amp;M expenditure:</b>						
Establishment	-	-	-	104,505,913	-	-
Vehicles	-	-	-	3,640,000	-	-
Computer & printer	-	-	-	1,053,550	-	-
Mobile phone	-	-	-	72,420	-	-
Furniture & fixtures	-	-	-	11,400	-	-
Security equipment	-	-	-	473,005	-	-
Camera	-	-	-	19,900	-	-
<b>Total O&amp;M expenditures</b>	-	-	-	<b>109,776,188</b>	-	-
<b>Group total ( project+O&amp;M)</b>	<b>13,004,851,030</b>	<b>6,323,877,353</b>	<b>19,328,728,383</b>	<b>16,915,700,448</b>	<b>19,328,728,383</b>	-

B-3. Work-in-progress A/C - Munshigonj 300-400 MW coal project (previous- Munshigonj 600-800 MW)

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
<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)	1,075,583	20,662,522	21,738,105	-	-	21,738,105
Gratuity expense	1,017,004		1,017,004	-	-	1,017,004
<b>Sub total</b>	<b>1,745,675,472</b>	<b>20,662,522</b>	<b>1,766,337,994</b>	-	-	<b>1,766,337,994</b>
<b>Office &amp; other equipments</b>						
Mobile (EGCB)	7,800		7,800	-	-	7,800
<b>Sub total</b>	<b>7,800</b>	-	<b>7,800</b>	-	-	<b>7,800</b>
<b>Vehicles</b>						
	5,209,465		5,209,465	-	5,209,465	-
<b>Total</b>	<b>1,750,892,737</b>	<b>20,662,522</b>	<b>1,771,555,259</b>	-	<b>5,209,465</b>	<b>1,766,345,794</b>



B-4. Land Acquisition (LA) for Feni 100 MW solar & 100 MW wind power plant project:

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
<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>-</b>	<b>-</b>	<b>1,003,779,717</b>
Establishment (EGCB)	7,442,284	-	7,442,284	-	-	7,442,284
Interest during construction (GOB)	25,258,715	11,445,600	36,704,315	-	-	36,704,315
Gratuity expense	352,935	-	352,935	-	-	352,935
<b>Sub total</b>	<b>33,053,934</b>	<b>11,445,600</b>	<b>44,499,534</b>	<b>-</b>	<b>-</b>	<b>44,499,534</b>
<b>Total</b>	<b>1,036,833,651</b>	<b>11,445,600</b>	<b>1,048,279,251</b>	<b>-</b>	<b>-</b>	<b>1,048,279,251</b>

B-5. Land Acquisition (LA) for Pekua 2x600 MW USC coal based power plant project:

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
<b>Plant &amp; machinery</b>						
Establishment (EGCB)	8,415,735	265,292	8,681,027	-	-	8,681,027
Interest during construction (GOB)	37,217,270	4,571,917	41,789,187	-	-	41,789,187
Gratuity expense	1,523,290	-	1,523,290	-	-	1,523,290
<b>Sub total</b>	<b>47,156,295</b>	<b>4,837,209</b>	<b>51,993,504</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>8,600</b>
Land	1,523,972,373	(1,523,972,373)	-	-	-	-
<b>Sub total</b>	<b>1,523,972,373</b>	<b>(1,523,972,373)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,571,137,268</b>	<b>(1,519,135,164)</b>	<b>52,002,104</b>	<b>-</b>	<b>-</b>	<b>52,002,104</b>

B-6. Haripur 100MW HFO power plant project:

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Adjusted with Retained Earnings	Closing Balance as on 30 June 2020
<b>Plant &amp; machinery</b>						
Establishment (EGCB)	462,608	-	462,608	-	462,608	-
<b>Total</b>	<b>462,608</b>	<b>-</b>	<b>462,608</b>	<b>-</b>	<b>462,608</b>	<b>-</b>

B-7. Sonagazi 50 MW solar power plant construction project:

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
Establishment (EGCB)	31,785	16,820,735	16,852,520	-	-	16,852,520
IDC (WB)	-	19,888	19,888	-	-	19,888
Currency fluctuation Loss/gain-Unrealized	-	(10,579)	(10,579)	-	-	(10,579)
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>31,785</b>	<b>21,985,039</b>	<b>22,016,824</b>	<b>-</b>	<b>-</b>	<b>22,016,824</b>

B-8. Sid. 335 MW CCPP- O&M

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
Misc civil works	-	671,108,803	671,108,803	-	-	671,108,803
<b>Total</b>	<b>-</b>	<b>671,108,803</b>	<b>671,108,803</b>	<b>-</b>	<b>-</b>	<b>671,108,803</b>

B-9. Corporate office (Interior works of 13th floor):

Particulars	Opening Balance as on 01 July 2019	Addition During the period	Total up to 30 June 2020	Transfer to Fixed Asset/ Expense a/c during the year (FY 2017-18)	Transfer to Fixed Asset a/c during the year (FY 2019-20)	Closing Balance as on 30 June 2020
Misc civil works	947,343	3,675,601	4,622,944	-	4,622,944	-
<b>Total</b>	<b>947,343</b>	<b>3,675,601</b>	<b>4,622,944</b>	<b>-</b>	<b>4,622,944</b>	<b>-</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					
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	55,744,612	70,345,117	-	349,068,176	Previous yrs. shortfall
					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	-	7th	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)	-	-
<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>		

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	-	54,119,906	
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.
<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 /Adjustment 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	3.0%	-	-	0	IDC
2016-17	19,582,400	16,000,000	-	35,582,400	3.0%	308,202	-	308,201.75	IDC
2017-18	35,582,400	320,000,000	-	355,582,400	3.0%	1,430,695	(1,738,897)	-	IDC
2018-19	355,582,400	91,000,000	(268,165,034)	178,417,366	3.0%	1,523,740	-	1,523,740	IDC
2019-20	178,417,366	-	-	178,417,366	3.0%	5,352,521	-	6,876,261	Financial Expense
<b>Total</b>	<b>178,417,366</b>	<b>-</b>	<b>-</b>	<b>178,417,366</b>		<b>8,615,158</b>	<b>-1,738,897</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 /Adjustment 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%	-	-	-	
2014-15	1,497,607,600	2,175,880,000	(124,350,400)	3,549,137,200	3.0%	-	-	-	
2015-16	3,549,137,200	270,000,000	(190,000,000)	3,629,137,200	3.0%	-	-	-	
2016-17	3,629,137,200	48,000,000	(13,960,344)	3,663,176,856	3.0%	224,134,792	-	432,861,236	IDC
2017-18	3,663,176,856	40,000,000	(1,915,452,541)	1,787,724,315	3.0%	80,447,951	(108,819,042)	404,490,144	IDC adjustment
2018-19	1,787,724,315	60,000,000	(135,289,063)	1,712,435,252	3.0%	53,981,866	-	458,472,011	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
<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>620,677,807</b>	<b>(108,819,042)</b>	<b>511,858,767</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 /Adjustment 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
<b>Total</b>	<b>381,520,000</b>	<b>-</b>	<b>-</b>	<b>381,520,000</b>		<b>36,704,315</b>	<b>-</b>	<b>36,704,315</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 /Adjustment 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
		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
<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 /Adjustment 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
<b>Total</b>	<b>688,750,726.00</b>	<b>-</b>	<b>-</b>	<b>688,750,726</b>		<b>21,738,112</b>	<b>-</b>	<b>21,738,105</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 (\$)	Paymnet 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)				
		8th	\$ 2,732,256	3rd	\$ (2,732,256)	7-Oct-15	\$ 13,661,280	\$ 87,432,194	\$ 101,093,474			(212,569,521)				
2015-16	\$ 103,825,730	9th	\$ 2,732,256	4th	\$ (2,732,256)	5-Jan-16	\$ 10,929,024	\$ 87,432,194	\$ 98,361,218	78.40	8,077,641,794	(212,569,521)	59,289,966		7,497,310,621	
		10th	\$ 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)	187,022,938		6,386,375,336	
				7th	\$ (2,732,256)	17-Oct-16	\$ 8,196,768	\$ 81,967,682	\$ 90,164,450			(214,208,870)				
				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)								
		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)		235,247,257	6,174,625,502	
		13th	\$ 2,732,256	13th	\$ (2,732,256)	11-Feb-18	\$ -	\$ 73,770,914	\$ 73,770,914			(226,504,027)				
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)				
<b>TOTAL</b>	<b>\$ 68,306,402</b>		<b>\$ 40,983,840</b>		<b>\$ (46,448,352)</b>		<b>\$ -</b>	<b>\$ 62,841,890</b>	<b>\$ 62,841,890</b>		<b>5,771,890,969</b>	<b>-3,730,321,853</b>	<b>1,912,600</b>	<b>1,207,431,860</b>	<b>5,332,134,367</b>	



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

FY	DSL - Principal Portion										Principal Loan Amount (BDT)						
	Principal Loan Amount (JPY)										FY Closing date Exchange Rate	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)	
	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)								
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)					
				7th	¥ 545,695,697	6th	-¥ 545,695,697	22-Apr-18	¥ 545,695,697			¥ 12,551,001,022				¥ 13,096,696,718	(421,768,204)
2018-19	¥ 12,551,001,022	8th	¥ 545,695,697	7th	-¥ 545,695,697	31-May-18	¥ -	¥ 12,551,001,022	¥ 12,551,001,022	0.7831	9,489,811,873	(417,566,347)	7,530,601	309,409,459	8,974,020,300		
				9th	¥ 545,695,697	8th	-¥ 545,695,697	13-Aug-18	¥ -			¥ 12,005,305,325				¥ 12,005,305,325	(410,690,581)
2019-20	¥ 11,459,609,629	10th	¥ 545,695,697	9th	-¥ 545,695,697	17-Jan-19	¥ -	¥ 11,459,609,629	¥ 11,459,609,629	0.7887	8,974,020,300	(422,041,052)	(763,974)	58,062,022	8,177,413,722		
				11th	¥ 545,695,697	10th	-¥ 545,695,697	20-Aug-19	¥ -			¥ 10,913,913,932				¥ 10,913,913,932	(432,518,409)
						11th	-¥ 545,695,697	20-Jan-20	¥ -			¥ 10,368,218,235				¥ 10,368,218,235	(421,386,217)
<b>TOTAL</b>	<b>¥ 11,459,609,629</b>		<b>¥ 6,002,652,663</b>		<b>-¥ 6,002,652,663</b>			<b>¥ 10,368,218,235</b>	<b>¥ 10,368,218,236</b>			<b>-4,507,119,038</b>	<b>103,245,626</b>	<b>-2,250,897,974</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)			
1	2	3	4	5	6	7	8	9	10	11		12	13	14	15
	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	
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)								
TOTAL	¥ 18,742,611,591	0	¥ 1,938,890,854	0	(1,938,890,854)		0	¥ 17,450,017,689	¥ 17,450,017,688		14,677,339,137	-1,491,394,845	(9,500,565)	(1,668,855,975)	13,762,828,950

\* Loan BD P-58 both of the DPP-1 & DPP-2 has been merged due to completion of the project as well as project loan

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)			
1	2	3	4	5	6	7	8	9	10	11		12	13	14	15
	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	
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
TOTAL	¥ 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: Siddhirgonj 2x120 MW PPP (Interest on ADB loan # BAN 2039)

FY	Principal Loan Amount (\$)					Interest Amount (\$)										FY Closing date Exchange Rate	Interest Amount (BDT)					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	Interes t rate	Interest paid during the year (\$)					Cumulative Balance of interest as on 30 June (\$)	Opening Balance of interest		Interest provision during the year (BDT)	Interest payment/ Adjustment (BDT)	Currency Fluctuation loss/(gain)- Realized against interest	Closing balance of interest as on 30 June (BDT)	Currency Fluctuation loss/(gain)- Unrealized against interest		
									Opening Balance of interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (\$)	Total Interest during the period (\$)	Interest paid during the period										15=15(last yr)+13+14
1	2	3	4	5	6=2+4	7	8=5-7	9	10	11=4*9*8/365	12=6*9	13=11+12	14	15=15(last yr)+13+14	16	17	18=13*16	19	20	21=15*16	22	23	
2011-12	\$ 109,290,242				\$ 109,290,242																		
2012-13	\$ 109,290,242				\$ 109,290,242			5%	\$ -		\$ 5,464,512	\$ 5,464,512		\$ 5,464,512	77.75		428,144,525			428,144,525			
2013-14	\$ 109,290,242				\$ 109,290,242			5%	\$ 5,464,512		\$ 5,464,512	\$ 5,464,512		\$ 10,929,024	77.63	428,144,525.00	424,210,076			852,354,601			
2014-15	\$ 109,290,242	1st	\$ (2,732,256)	7-Aug-14	\$ 103,825,730	1-Jul-14	37	5%	\$ 10,929,024	\$ 13,848	\$ 5,191,286.52	\$ 5,280,740		\$ 16,209,764	77.80	852,354,601.00	407,067,719			1,259,422,320			
		2nd	\$ (2,732,256)	19-Jan-15		1-Jul-14	202	5%		\$ 75,605													
		3rd	\$ (2,732,256)	7-Oct-15		1-Jul-15	98	5%		\$ 36,680													
2015-16	\$ 103,825,730	4th	\$ (2,732,256)	5-Jan-16	\$ 95,628,962	1-Jul-15	188	5%	\$ 16,209,764	\$ 70,365	\$ 4,781,448	\$ 5,022,485		\$ 21,232,249	78.40	1,259,422,320.00	379,275,575			1,638,697,895			
		5th	\$ (2,732,256)	23-Jun-16		1-Jul-15	358	5%		\$ 133,993													
		6th	\$ (2,732,256)	17-Oct-16		1-Jul-16	108	5%		\$ 40,422													
		7th	\$ (2,732,256)	17-Oct-16		1-Jul-16	108	5%		\$ 40,422													
2016-17	\$ 95,628,962	8th	\$ (2,732,256)	2-Feb-17	\$ 79,235,426	1-Jul-16	216	5%	\$ 21,232,249	\$ 80,845	\$ 3,961,771	\$ 4,435,612		\$ 25,667,861	80.60	1,638,697,895.00	430,131,702			2,068,829,597		Previous year shortfall interest adjusted	
		9th	\$ (2,732,256)	15-Feb-17		1-Jul-16	229	5%		\$ 85,710													
		10th	\$ (2,732,256)	23-Mar-17		1-Jul-16	265	5%		\$ 99,185													
		11th	\$ (2,732,256)	6-Jun-17		1-Jul-16	340	5%		\$ 127,256													
2017-18	\$ 79,235,426	12th	\$ (2,732,256)	11-Sep-17	\$ 73,770,914	1-Jul-17	72	5%	\$ 25,667,861	\$ 26,948	\$ 3,688,546	\$ 3,799,707		\$ 29,467,568	83.70	2,068,829,596.60	318,035,476			2,466,435,442		79,570,369	
		13th	\$ (2,732,256)	11-Feb-18		1-Jul-17	225	5%		\$ 84,213													
2018-19	\$ 73,770,914	14th	\$ (2,732,256)	17-Jul-18	\$ 68,306,402	1-Jul-18	16	5%	\$ 29,467,568	\$ 5,988.51	\$ 3,415,320	\$ 3,505,148	\$ (5,464,512)	\$ 22,043,692	84.50	2,466,435,441.60	296,185,006	(458,472,557)	1,803,269	1,862,691,953		14,830,835	
		15th	\$ (2,732,256)	10-Feb-19		1-Jul-18	224	5%		\$ 83,839.09			\$ (5,464,512)					(458,090,041)					
2019-20	\$ 68,306,402	16th	\$ (2,732,256)	5-Aug-19	\$ 62,841,889	1-Jul-19	35	5%	\$ 22,043,692	\$ 13,099.86	\$ 3,142,094	\$ 3,231,173	\$ (25,274,865)	\$ -	84.85	1,862,691,953.38	274,165,029	(2,141,978,699)	5,121,696	-	-	-	
		17th	\$ (2,732,256)	20-Jan-20		1-Jul-19	203	5%		\$ 75,979.18													
<b>TOTAL</b>	<b>\$ 73,770,914</b>		<b>\$ (40,983,841)</b>		<b>\$ 68,306,402</b>				<b>\$ 22,043,692</b>	<b>\$ 1,005,321</b>	<b>\$ 21,038,372</b>	<b>\$ 22,043,692</b>	<b>\$ (10,929,024)</b>	<b>\$ 22,043,692</b>			<b>2,683,050,079</b>	<b>-916,562,598</b>	<b>6,924,965</b>				

Annexure D-6 : Haripur 412 MW CCPP (Interest on JICA loan # BD-P55), DPP-1

FY	Principal Loan Amount (JPY)					Interest Amount (JPY)										FY Closing date Exchange Rate	Interest Amount (BDT)					Remarks	
	Beginning Loan Amount (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Total Outstanding loan (JPY)	FY Start date	No of Days due for interest FY	Interes t rate	Interest during the year (JPY)					Interest Payment/ Adjustment (JPY)	Cumulative balance of interest as on 30 June (JPY)		Opening Balance of interest	Interest provision during the year (BDT)	Interest payment/ Adjustment (BDT)	Currency Fluctuation loss/(gain)- Realized against interest (BDT)	Closing balance of interest as on 30 June (BDT)		Currency Fluctuation loss/(gain)- Unrealized against interest (BDT)
									Opening Balance of interest	Interest on fractional days (JPY)	Interest on closing outstanding loan (JPY)	Total Interest during the period (JPY)	Interest paid during the period										
1	2	3	4	5	6=2+4	7	8=5-7	9	10	11=4*9*8/365	12=6*9	13=11+12	14	15=15(last yr)+13+14	16	17	18=13*16	19	20	21=15*16	22	23	
2014-15	¥16,370,870,898				¥ 16,370,870,898																		
2015-16	¥16,370,870,898				¥ 16,370,870,898	1-Jul-15		2%	¥ 1,145,746,191		¥ 1,145,746,191			¥ 1,145,746,191	0.6354		1,210,777,758			728,007,130			728,007,130
2016-17	¥16,370,870,898	1st	(545,695,697)	17-Nov-16	¥ 14,733,783,808	1-Jul-16	139	2%	¥ 1,145,746,191	¥ 4,156,258	¥ 327,417,418	¥ 327,417,418		¥ 1,473,163,609	0.7796	728,007,130	(62,299,408)			1,148,478,350			1,271,364,995
		2nd	(545,695,697)	19-Jan-17		1-Jul-16	202	2%		¥ 6,040,029	¥ 294,675,676	¥ 315,277,558	¥ 15,020,892	¥ 1,773,420,275	0.7169	1,148,478,350	134,596,932	(11,710,287)					
		3rd	(545,695,697)	14-Jun-17		1-Jul-16	348	2%		¥ 10,405,595													
		4th	(545,695,697)	23-Nov-17		1-Jul-17	145	2%		¥ 4,335,664													
2017-18	¥14,733,783,808	5th	(545,695,697)	22-Mar-18	¥ 12,551,001,022	1-Jul-17	264	2%	¥ 1,773,420,275	¥ 7,893,899	¥ 251,020,020	¥ 282,027,495	¥ -	¥ 2,055,447,770	0.7561	1,271,364,995	213,240,989			1,554,124,059			69,518,075
		6th	(545,695,697)	22-Apr-18		1-Jul-17	294	2%		¥ 8,790,933													
		7th	(545,695,697)	31-May-18		1-Jul-17	334	2%		¥ 9,986,979													
2018-19	¥12,551,001,022	8th	(545,695,697)	13-Aug-18	¥ 11,459,609,629	1-Jul-18	43	2%	¥ 2,055,447,770	¥ 1,285,749	¥ 229,192,193	¥ 236,458,169	¥ 1,145,746,191	¥ 1,146,159,748	0.7831	1,554,124,059	185,170,392	(864,350,927)	1,947,768	897,557,699			20,666,407
		9th	(545,695,697)	17-Jan-19		1-Jul-18	200	2%		¥ 5,980,227													
2019-20	¥11,459,609,629	8th	(545,695,697)	20-Aug-19	¥ 10,368,218,235	1-Jul-19	50	2%	¥ 1,146,159,748	¥ 1,495,057	¥ 207,364,365	¥ 214,929,352	¥ 1,361,059,199	¥ 29,901	0.7887	897,557,699	169,514,780	(1,062,798,179)	(8,169,836)	23,583.00			3,895,536
		9th	(545,695,697)	20-Jan-20		1-Jul-19	203	2%		¥ 6,069,930													
<b>TOTAL</b>	<b>¥11,459,609,629</b>		<b>¥6,002,652,663</b>		<b>¥ 10,368,218,235</b>				<b>¥ 1,146,159,748.00</b>	<b>¥ 66,440,320</b>	<b>¥ 2,455,415,863</b>	<b>¥ 2,521,856,183</b>	<b>¥ 2,521,826,282</b>	<b>¥ 29,901</b>		<b>897,557,699.00</b>	<b>1,851,001,443</b>	<b>-1,938,859,393.40</b>	<b>-6,222,067.61</b>	<b>23,583.00</b>			<b>94,080,017.96</b>



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

FY	DSL - Principal Portion Principal Loan Amount (JPY)					DSL - Interest Portion											Remarks						
	Beginning Loan Amount (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Total Outstanding loan (JPY)	Interest Amount (JPY)						Interest Payment/ Adjustment (JPY)	Cumulative Balance of Interest as on 30 June (JPY)	Exchange Rate	Interest Amount (BDT)								
						FY Start date	No of Days due for interest FY	Interest rate	Opening Balance of interest	Interest on fractional days (JPY)	Interest on total outstanding amount (JPY)				Total interest during the period (JPY)	Opening Balance of interest		Interest provision during the year (BDT)	Interest payment/ Adjustment (BDT)	Currency Fluctuation loss/(gain)- Realized against Interest (BDT)	Closing balance of Interest as on 30 June (BDT)	Currency Fluctuation loss/(gain)- Unrealized against Interest (BDT)	
1	2	3	4	5	6=2+4	7	8=5-7	9	10	11=4*9*8/365	12=6*9	13=11+12	14	15=15*(last yr)+13+14	16	17	18=13*16	19	20	21=15*16	22	23	
2014-15	¥12,985,594,160	-	-	-	¥ 12,985,594,160			2%							0.6354								
2015-16	¥12,985,594,160	-	-	-	¥ 12,985,594,160			2%			¥ 744,992,010	¥ 744,992,010		¥ 744,992,010	0.7796	-	580,795,771			580,795,771			
2016-17	¥12,985,594,160	-	-	-	¥ 12,985,594,160			2%	¥ 744,992,010		¥ 259,711,883	¥ 259,711,883	¥ 171,211	¥ 1,004,532,682	0.7169	580,795,771.00	139,487,185	(133,476)		720,149,480			
2017-18	¥12,985,594,160	-	-	-	¥ 12,985,594,160			2%	¥ 1,004,532,682		¥ 259,711,883	¥ 259,711,883		¥ 1,264,244,565	0.7561	720,149,480.00	196,368,155			955,895,316	39,377,681	Loan not yet finalized	
2018-19	¥12,985,594,160	1st	¥ 646,296,951	21-Mar-19	¥ 12,339,297,208	1-Jul-18	263	2%	¥ 1,264,244,565	¥ 9,313,759	¥ 246,785,944.16	¥ 256,099,703	¥ 744,992,010	¥ 775,352,258	0.7831	955,895,316.00	200,551,678	(571,706,868)	8,418,410	607,178,353	14,019,817	loan has been finalized by adding JPY 6,403,314,383 from BD-P58 (DPP-2)	
2019-20	¥18,742,611,591	2nd	¥ 646,296,951	18-Jul-19	¥ 18,096,314,640	1-Jul-19	17	2%	¥ 854,260,666	¥ 602,030	¥ 349,000,353.77	¥ 357,822,534	¥ 1,388,807,367	¥ 177,224,168	0.7887	668,971,527	281,820,283	(1,100,392,618)	110,829,988	(139,776,701)		Merging of P-58 (DPP-1 & DPP-2)	
		3rd	¥ 646,296,951	4-Feb-20	¥ 17,450,017,688		218			¥ 7,720,150													
<b>TOTAL</b>	<b>¥18,742,611,591</b>	<b>0</b>	<b>¥1,938,890,854</b>		<b>¥ 17,450,017,688</b>		<b>0</b>		<b>854,260,666</b>	<b>¥ 17,635,939</b>	<b>¥ 1,860,202,074</b>	<b>¥ 1,877,838,014</b>	<b>¥ 2,133,970,589</b>	<b>¥ 177,224,168</b>		<b>668,971,527</b>	<b>1,399,023,072</b>	<b>-1,672,232,963</b>	<b>119,248,398</b>	<b>(139,776,701)</b>	<b>53,997,498.00</b>		

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

FY	DSL - Principal Portion Principal Loan Amount (JPY)					DSL - Interest Portion											Remarks						
	Beginning Loan Amount (JPY)	No. of Installment paid	Installment paid (JPY)	Payment date	Total Outstanding loan (Current + Non Current) (JPY)	Interest Amount (JPY)						Interest payment/ Adjustment (JPY)	Cumulative/ closing Interest Amount (JPY)	Exchange Rate	Interest Amount (BDT)								
						FY Start date	No of Days due for interest FY	Interest rate	Opening Balance of interest	Interest during the year (on Repayment amount)	Interest on total outstanding amount (JPY)				Total interest during the period (JPY)	Opening Balance of interest		Interest provision during the year (BDT)	Interest payment/ Adjustment (BDT)	Currency Fluctuation loss/(gain) against Interest- Realized (BDT)	Closing balance of interest as on 30 June (BDT)	Currency Fluctuation loss/(gain) against Interest-Unrealized (BDT)	
1	2	3	4	5	6=2+4	7	8=5-7	9	10	11=4*9*8/365	12=6*9	13=11+12	14	15=15*(last yr)+13+14	16	17	18=13*16	19	20	21=15*16	22	23	
2018-19	¥ 6,403,314,383	-	-	-	¥ 6,403,314,383	1-Jul-18	-	0			¥ 128,066,288	¥ 128,066,288	¥ 49,157,880	¥ 78,908,407	0.7831		100,286,710	(28,495,536)			61,793,174		Merging of P-58 (DPP-1 & DPP-2)
2019-20									¥ 78,908,407		¥ -	¥ -	¥ 78,908,407	¥ 157,816,815		61,793,174	-	(62,392,878)	599,704	-	-		
<b>TOTAL</b>	<b>6,403,314,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>78,908,407</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(128,066,288)</b>	<b>157,816,815</b>	<b>-</b>	<b>61,793,174</b>	<b>-</b>	<b>(100,888,414)</b>	<b>599,704</b>	<b>-</b>	<b>-</b>		



**Annexure E: Statement of revenue from sales of energy  
For the period from July 2019 to June 2020**

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-19	127,330,039.00	40,991			40,991	127,371,030	48,585	127,322,445	
2	Aug-19	127,330,039.00	1,659,726	116,771,091	9,344,550	127,775,367	255,105,406	20,046,598	235,058,808	
3	Sep-19	127,330,039.00	135,505	12,408,131	4,672,275	17,215,911	144,545,950	7,697,020	136,848,930	
4	Oct-19	127,593,778.00	126,103	11,149,001	4,672,275	15,947,379	143,541,157	8,062,016	135,479,141	
5	Nov-19	127,804,770.00	878,502	65,439,680	4,672,275	70,990,457	198,795,227	11,499,893	187,295,334	
6	Dec-19	127,804,770.00	816,826	69,978,509	4,672,275	75,467,610	203,272,380	19,128,411	184,143,969	
7	Dec-19 & Suppl. (Jul'18- Dec'18)	42,171,191.91	3,801,963			3,801,963	45,973,155	8,097,221	37,875,934	
8	Jan-20	127,804,770.00	137,555	12,781,058	4,672,275	17,590,888	145,395,658	7,543,411	137,852,247	
9	Jan-20 & Suppl. (Jan-19 to Dec-19)	94,064,278.50	7,328,916	-	-	7,328,916	101,393,194	2,345,460	99,047,734	
10	Feb-20	125,844,473	60,847	6,071,197	4,672,275	10,804,319	136,648,792	5,985,697	130,663,095	
11	Mar-20	125,436,077	451,171	33,821,000	4,672,275	38,944,446	164,380,523	7,912,831	156,467,692	
12	Apr-20	125,436,077	1,570,446	113,470,383	4,672,275	119,713,104	245,149,181	11,278,752	233,870,429	
13	May-20	125,436,077	2,478,847	169,610,899	4,672,275	176,762,021	302,198,098	12,355,563	289,842,535	
14	Jun-20	125,436,077	511,493	41,810,587	4,672,275	46,994,355	172,430,432	9,835,491	162,594,941	
<b>Grand total</b>		<b>1,656,822,456</b>	<b>19,998,890</b>	<b>653,311,536</b>	<b>56,067,300</b>	<b>729,377,726</b>	<b>2,386,200,183</b>	<b>131,836,948</b>	<b>2,254,363,235</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-19	281,697,288	15,338,492	216,364,175	5,400,000	237,102,667	518,799,955	13,071,300	505,728,655	
2	Aug-19	286,838,754	16,862,158	239,578,629	5,400,000	261,840,787	548,679,541	12,686,719	535,992,822	
3	April'18 (Arrear of NECP)	23,997,277	-	-	-	-	23,997,277	-	23,997,277	
4	Sep-19	283,411,110	15,151,951	215,011,446	5,400,000	235,563,397	518,974,507	12,525,988	506,448,519	
5	Oct-19	283,397,143	17,028,206	241,764,311	5,400,000	264,192,517	547,589,660	12,536,628	535,053,032	
6	Nov-19	282,429,085	15,477,389	219,500,326	5,400,000	240,377,715	522,806,800	12,484,787	510,322,013	
7	Dec-19	284,000,089	16,238,653	236,154,450	5,400,000	257,793,103	541,793,192	12,560,725	529,232,467	
8	Supp.-Inv.(Jul'18- Dec'18)/19-20/65	75,484,065	25,564,705			25,564,705	101,048,770	13,675,620	87,373,151	
9	Jan-20	283,547,830	15,178,710	221,170,942	5,400,000	241,749,652	525,297,482	12,534,578	512,762,904	
10	Supp.-Inv.(Jan'19-Dec'19)	175,018,510	72,105,554			72,105,554	247,124,064	10,621,800	236,502,264	
11	Feb-20	284,928,409	15,734,315	223,260,970	5,400,000	244,395,285	529,323,694	12,596,035	516,727,659	
12	Mar-20	285,428,275	16,730,897	235,024,482	5,400,000	257,155,379	542,583,654	12,622,919	529,960,735	
13	Apr-20	284,941,063	14,021,936	203,475,441	5,400,000	222,897,377	507,838,440	12,690,179	495,148,261	
14	May-20	282,543,432	16,260,730	229,629,840	5,400,000	251,290,570	533,834,002	12,404,413	521,429,589	
15	Jun-20	282,355,901	6,359,314	91,388,388	5,400,000	103,147,702	385,503,603	152,811,017	232,692,586	
Sub total		3,680,018,231	278,053,010	2,572,323,400	64,800,000	2,915,176,410	6,595,194,641	315,822,707	6,279,371,934	
16	Outage on previous year bill					-	-	7,884,420	(7,884,420)	
Grand total		3,680,018,231	278,053,010	2,572,323,400	64,800,000	2,915,176,410	6,595,194,641	323,707,128	6,271,487,514	

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-19	80,900,289	1,022,847	30,740,585	4,608,000	36,371,432	117,271,721	12,893	117,258,828	
2	Aug-19	80,900,289	1,165,576	32,707,698	4,608,000	38,481,274	119,381,563	7,166,119	112,215,444	
3	Sep-19	268,156,489	4,767,074	114,540,521	4,608,000	123,915,595	392,072,084	70,819,290	321,252,794	
4	Oct-19	348,845,652	5,223,492	84,331,374	4,608,000	94,162,866	443,008,518	100,021,644	342,986,874	
5	Nov-19	249,036,076	5,709,811	87,222,970	4,608,000	97,540,781	346,576,857	62,809,677	283,767,180	
6	Dec-19	249,036,076	12,948,752	201,897,574	4,608,000	219,454,326	468,490,402	24,388,722	444,101,680	
7	Jan-20	249,036,076	10,060,097	167,779,657	4,608,000	182,447,754	431,483,830	57,141,159	374,342,671	
8	Feb-20	249,036,076	1,731,765	35,370,637	4,608,000	41,710,402	290,746,478	31,128,056	259,618,422	
9	Mar-20	249,036,076	534,967	14,811,900	4,608,000	19,954,867	268,990,943	13,965,541	255,025,402	
10	Apr-20	249,036,076	6,475,638	161,311,362	4,608,000	172,395,000	421,431,076	112,356,561	309,074,515	
11	May-20	249,036,076	1,279,432	31,505,990	4,608,000	37,393,422	286,429,498	227,431,133	58,998,365	
12	Jun-20	249,036,076	9,704,159	204,709,665	4,608,000	219,021,824	468,057,900	86,347,782	381,710,118	
Grand total		2,771,091,327	60,623,610	1,166,929,933	55,296,000	1,282,849,543	4,053,940,870	793,588,577	3,260,352,293	



**Annexure F: Gas bill details**  
**For the period from July 2019 to June 2020**

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

SI	Month	Invoice Amount	Certified Amount	Paid Amount	Outstanding Amount	HHV factor	Remarks
1	Jul-19	4,708,039	4,708,039.00	4,708,039	-	-	
2	Aug-19	110,741,318	110,741,318.00	106,069,043	4,672,275	-	
3	Sep-19	14,070,457	14,070,457.00	9,398,182	4,672,275	-	
4	Oct-19	12,431,535	12,431,535.00	7,759,260	4,672,275	-	
5	Nov-19	63,284,337	63,284,337.00	58,612,062	4,672,275	-	
6	Dec-19	60,194,649	60,194,649.00	55,522,374	4,672,275	-	
7	Jan-20	14,583,582	14,583,582.00	9,911,307	4,672,275	-	
8	Feb-20	9,511,730	9,511,730.00	4,839,455	4,672,275	-	
9	Mar-20	35,252,720	35,252,720.00	-	35,252,720	-	
10	Apr-20	111,536,181	111,536,181.00	-	111,536,181	-	
11	May-20	166,671,588	166,671,588.00	-	166,671,588	-	
12	Jun-20	39,932,815	39,932,815.00	-	39,932,815	-	
<b>Total</b>		<b>642,918,951</b>	<b>642,918,951</b>	<b>256,819,722</b>	<b>386,099,229</b>		

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

SI	Month	Invoice Amount	Certified Amount	Paid Amount	Outstanding Amount	HHV factor	Remarks
1	Jul-19	201,769,222	201,769,222	201,769,222	-	-	
2	Aug-19	221,067,194	221,067,194	221,067,194	-	-	
3	Sep-19	201,863,646	201,863,646	201,863,646	-	-	
4	Oct-19	223,661,509	223,661,509	223,661,509	-	-	
5	Nov-19	203,098,570	203,098,570	203,098,570	-	-	
6	Dec-19	216,815,095	216,815,095	216,815,095	-	-	
7	Jan-20	203,921,188	203,921,188	203,921,188	-	-	
8	Feb-20	207,288,713	207,288,713	207,288,713	-	-	
9	Mar-20	218,542,046	218,542,046	-	218,542,046	-	
10	Apr-20	189,090,344	189,090,344	-	189,090,344	-	
11	May-20	88,433,080	88,433,080	-	88,433,080	-	
12	Jun-20	214,035,945	214,035,945	-	214,035,945	-	
<b>Total</b>		<b>2,389,586,552</b>	<b>2,389,586,552</b>	<b>1,679,485,137</b>	<b>710,101,415</b>		

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

SI	Month	Invoice Amount	Certified Amount	Paid Amount	Outstanding Amount	HHV factor	Remarks
1	Jul-19	34,636,017	34,636,017	34,636,017	-	-	
2	Aug-19	47,595,721	47,595,721	47,595,721	-	-	
3	Sep-19	93,699,434	93,699,434	93,699,434	-	-	
4	Oct-19	83,582,074	83,582,074	83,582,074	-	-	
5	Nov-19	85,197,246	85,197,246	85,197,246	-	-	
6	Dec-19	188,568,588	188,568,588	188,568,588	-	-	
7	Jan-20	159,028,367	159,028,367	159,028,367	-	-	
8	Feb-20	36,259,208	36,259,208	36,259,208	-	-	
9	Mar-20	17,569,390	17,569,390	-	17,569,390	-	
10	Apr-20	147,289,026	147,289,026	-	147,289,026	-	
11	May-20	32,328,567	32,328,567	-	32,328,567	-	
12	Jun-20	188,016,726	188,016,726	-	188,016,726	-	
Gas bill Adjustment (May'19 & Jun'19)		-	(7,873,926)	-	-		
<b>Total</b>		<b>1,113,770,365</b>	<b>1,105,896,440</b>	<b>728,566,655</b>	<b>385,203,710</b>		



## Annexure-G: Group expense breakup

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

SL	Particulars	Accounts Breakdown	30-Jun-20 Taka	30-Jun-19 Taka
1.1	Security services	Ansar bonus	360,750.00	359,450.00
		Security guard (Ansar)	3,416,500.00	3,357,000.00
		<b>Sub total</b>	<b>3,777,250.00</b>	<b>3,716,450.00</b>
1.2	Repair & maintenances - plant	Repair & maintenance-plant	41,115,245.50	103,947,985.41
		<b>Sub total</b>	<b>41,115,245.50</b>	<b>103,947,985.41</b>
1.3	Repair & maintenance - vehicles	Fuel, lubricant & CNG for vehicles	1,084,912.50	1,146,377.00
		Insurance (vehicles)	227,966.00	206,479.00
		Mobil for vehicle	46,150.00	48,170.00
		Repair & maintenance - vehicles	917,150.00	1,937,284.00
		Taxes,licenses & fees for vehicle	263,146.00	54,758.00
	<b>Sub total</b>	<b>2,539,324.50</b>	<b>3,393,068.00</b>	
1.4	Repair & maintenances - other assets	Fuel used for others machineries	40,950.00	164,175.00
		Office maintenance	-	199,995.00
		Repair & maintenance-office equipment	97,512.08	87,949.00
		Repair & maintenance- office furniture	23,700.00	6,610.00
		Repairs & maintenance-office building	3,192,973.14	2,681,793.00
		Software maintanace fee	-	-
	<b>Sub total</b>	<b>3,355,135.22</b>	<b>3,140,522.00</b>	
1.5	Travelling & communication expense	Conveyance expense	30,915.00	38,890.00
		Postage & telegram	-	2,107.00
		Telephone, internet & mobile bill	467,301.00	513,452.00
		Toll fare	-	159,990.00
		Travelling expense	1,381,849.00	1,029,033.00
	<b>Sub total</b>	<b>1,880,065.00</b>	<b>1,743,472.00</b>	
1.6	Legal & professional fees	Electricity licence / Renewal/ Enviornment fee	152,748.75	1,122,440.00
		Municipality tax	928,359.00	928,359.00
		<b>Sub total</b>	<b>1,081,107.75</b>	<b>2,050,799.00</b>
1.7	Miscellaneous expenses	Washing expense	1,420.00	1,785.00
		Wages for hired labor	176,227.00	342,242.00
		Uniform & liveries	787,133.00	561,600.00
		Books & periodicals	16,284.00	20,991.00
		Honrarium for bid evaluation	-	75,500.00
		Honorarium for bid evaluation & others	233,500.00	238,960.00
		Ceremonial expense	65,760.00	39,700.00
		Misc. expense	122,500.00	69,001.00
		Transportation expenses	-	49,500.00
Medical expenses	-	35,935.00		
	<b>Sub total</b>	<b>1,402,824.00</b>	<b>1,435,214.00</b>	
1.8	Depreciation & amortization	Depreciation expense	718,174,626.00	785,655,186.46
		Amortization expense	(4,009,645.00)	4,009,644.96
		<b>Sub total</b>	<b>714,164,981.00</b>	<b>789,664,831.42</b>
	<b>Total</b>	<b>1,538,631,865.94</b>	<b>909,092,341.83</b>	



## Annexure G-2:

## Cost

SL	Particulars	Accounts Breakdown	30-Jun-20 Taka	30-Jun-19 Taka
2.1	Security services	Ansar bonus	601,900.00	483,950.00
		Security guard (Ansar)	4,717,160.00	5,939,460.00
		<b>Sub total</b>	<b>5,319,060.00</b>	<b>6,423,410.00</b>
2.2	Electricity expenses	Electricity charge	154,953.00	181,602.00
		Electricity expense-Ansar/residential	80,991.00	80,417.00
		<b>Sub total</b>	<b>235,944.00</b>	<b>262,019.00</b>
2.3	Repair & maintenances - plant	Electricity expense-plant	593,674.00	534,027.00
		HEPA/Pre filter change expense	107,887.00	49,500.00
		Nitrogen gas	361,284.00	562,905.00
		Pest control expense	590,077.00	502,280.00
		PH, temperature, lub oil & grease test fee	175,859.00	20,076.00
		Skilled/ Semi skilled labour expense	495,710.00	693,500.00
		Sludge removal expense		181,980.00
		Sweeping & cleaning expense	2,542,373.00	2,419,542.00
		Water intake cleaning	160,400.00	164,232.00
		Repair & maintenance of plant	118,023,907.27	67,927,553.64
		Coolant Gas	963,925.00	-
	<b>Sub total</b>	<b>124,015,096.27</b>	<b>73,055,595.64</b>	
2.4	Repair & maintenance - vehicles	CNG for vehicle		1,029,238.00
		Fuel, lubricant for vehicles	1,278,501.00	313,536.00
		Garage rent for vehicles		8,000.00
		Insurance (vehicles)	469,431.00	289,231.00
		Repair & maintenance - vehicles	1,393,375.00	1,674,910.00
		Taxes, licenses & fees for vehicle	308,978.00	225,545.00
			<b>Sub total</b>	<b>3,450,285.00</b>
2.5	Repair & maintenances- other assets	Fuel & diesel for EDG/crane	535,023.00	649,800.00
		Repair & maintenance- civil works/ electrical works	5,192,768.17	2,829,141.00
		Repair & maint. of office equipment	251,811.09	127,660.00
		Repair & maintenance (software/ website redesign/IT)	-	-
		Repair & maint. of office furniture	14,300.00	-
	<b>Sub total</b>	<b>5,993,902.26</b>	<b>3,606,601.00</b>	
2.6	Travelling & communication expenses	Conveyance expense	64,806.00	68,360.00
		Postage & telegram	5,120.00	82.00
		Telephone, internet & mobile bill	538,852.00	717,630.00
		Transportation expenses		15,200.00
		Travelling expense & daily allowance	359,165.00	424,665.00
	<b>Sub total</b>	<b>967,943.00</b>	<b>1,225,937.00</b>	
2.7	Legal & professional fees	Electricity licence / Renewal/ Environment fee	1,560,736.00	3,711,106.00
		Rates and tax for land and building	2,244,061.00	818,496.00
		Land development tax	157,500.00	157,500.00
		Legal expense	10,500.00	
	<b>Sub total</b>	<b>3,972,797.00</b>	<b>4,687,102.00</b>	
2.8	Miscellaneous expenses	Books & periodicals	8,160.00	49,232.00
		Honorarium for bid evaluation	326,500.00	394,000.00
		Medical expense	4,508.00	1,454.00
		Miscellaneous expenses	123,770.00	75,985.00
		Uniforms & liveries	493,660.00	488,178.00
		Wages for hired labour	85,207.00	39,987.00
		Washing exp.		60,840.00
		Benevolent & recreation	-	-
	<b>Sub total</b>	<b>1,041,805.00</b>	<b>1,109,676.00</b>	
	<b>Total</b>	<b>144,996,832.53</b>	<b>93,910,800.64</b>	



Annexure G-3:  
Cost of

SL	Particulars	Accounts Breakdown	30-Jun-20 Taka	30-Jun-19 Taka
3.1	Security services	Security guard expenses	7,954,306.00	6,755,008.25
		Ansar wages	142,800.00	133,600.00
		Wages for hired labour	821,250.00	205,260.00
	<b>Sub total</b>		<b>8,918,356.00</b>	<b>7,093,868.25</b>
3.2	Repair & maintenances - plant	Repair & maintenance of plant	1,659,602.75	224,776.00
		Operational expense	13,237,120.00	-
		Store purchase(local)	11,310,873.99	27,880,853.08
	<b>Sub total</b>	<b>26,207,597</b>	<b>28,105,629</b>	
3.3	Repair & maintenance - vehicles	Fuel, lubricant & CNG for vehicle	631,819.00	478,719.00
		Insurance (vehicles)	220,935.00	133,615.00
		Repair & maintenances-vehicle	497,207.00	351,708.00
		Taxes,licenses & fees for vechile	47,359.00	7,976.00
		Vehicle garage rent		12,000.00
	<b>Sub total</b>	<b>1,397,320.00</b>	<b>984,018.00</b>	
3.4	Repair & maintenances - other fixed assets	Repair & maintenance-office equipment	64,678.00	35,210.00
		Repair & maintenance-office Building	60,100.00	
		Repair & maintenance- office furniture	250.00	3,000.00
	<b>Sub total</b>	<b>125,028.00</b>	<b>38,210.00</b>	
3.5	Travelling & communication expenses	Conveyance expense	50,310.00	68,400.00
		Telephone, internet & mobile bill	479,716.00	438,269.00
		Postage & Telegram	310.00	
		Travelling Expenses	547,931.85	
		Diesel for EDG/crain/forklift		9,490.00
	<b>Sub total</b>	<b>1,078,267.85</b>	<b>516,159.00</b>	
3.6	Legal & professional fees	Electricity licence / Renewal/ Enviornment fee	235,922.50	30,762.50
		Environmental licence fee		1,081,250.00
		Rates and taxes	58,545.00	45,975.00
	<b>Sub total</b>	<b>294,467.50</b>	<b>1,157,987.50</b>	
3.7	Miscellaneous expenses	Ceremonial espense	50,000.00	-
		Inauguration exp.		175,565.00
		Mujib 100	1,528,650.80	
		Medical Exp	214,862.00	-
		Honrarium for bid evaluation	143,500.00	47,000.00
		Misc. exp		9,800.00
		Uniforms & liveries	16,255.00	800.00
		Washing expense	290.00	270.00
	<b>Sub total</b>	<b>1,960,497.80</b>	<b>238,375.00</b>	
	<b>Total</b>	<b>39,981,533.89</b>	<b>38,134,246.83</b>	



Annexure G-4:  
Administrative expenses ( corporate office):

SL	Particulars	Accounts Breakdown	30-Jun-20	30-Jun-19
			Taka	Taka
4.1	Rent & utilities	Electricity charges	1,711,116.00	592,189.00
		Management service charge	577,555.34	457,862.00
		Office rent	2,813,135.00	234,428.00
		<b>Sub total</b>	<b>5,101,806.34</b>	<b>1,284,479.00</b>
4.2	Repair & maintenances - vehicles	CNG for vehicles	315,056.00	1,215,094.00
		Fuel for vehicles	2,635,653.00	1,885,276.00
		VAT on fuel & CNG for vehicles	212,976.00	151,061.00
		Garage rent	198,000.00	120,500.00
		Insurance (vehicles)	630,245.00	955,826.00
		Repair & maint. - vehicle	2,492,410.00	2,035,339.00
	Taxes,licenses & fees for vehicle	244,031.00	341,968.00	
	<b>Sub total</b>	<b>6,728,371.00</b>	<b>6,705,064.00</b>	
4.3	Repair & maintenances - other assets	Repair & maintenance software/IT equipment	219,040.00	649,800.00
		Repair & maint. of office equipment	1,214,021.00	484,660.00
		Repair & maint. of office furniture	22,575.00	34,000.00
	<b>Sub total</b>	<b>1,455,636.00</b>	<b>1,168,460.00</b>	
4.4	Travelling & communication expenses	Conveyance expenses	159,596.00	151,729.00
		Postage & telegram	325.00	1,000.00
		Telephone, internet & mobile bill	1,718,510.00	1,616,550.00
		Travelling expenses	2,307,761.00	893,588.00
	<b>Sub total</b>	<b>4,186,192.00</b>	<b>2,662,867.00</b>	
4.5	Legal & professional fees	Audit fee	449,138.00	443,750.00
		Legal expenses	558,904.00	620,605.00
		Rates & taxes	33,482.00	25,365.00
		license fee/ Renewal fee	2,271,322.00	-
	<b>Sub total</b>	<b>3,312,846.00</b>	<b>1,089,720.00</b>	
4.6	Recruitment & training expenses	Honorarium for recruitment	-	919,500.00
		Recruitment expenses	10,279,225.00	10,223,965.00
		Innovation Expense	96,504.00	-
		Training & education	1,771,272.00	1,259,681.00
	<b>Sub total</b>	<b>12,147,001.00</b>	<b>12,403,146.00</b>	
4.7	Honorarium	Honorarium	405,500.00	74,000.00
		Honourarium for bid evaluation	115,000.00	356,000.00
		Honourarium to directors	2,430,000.00	3,305,000.00
	<b>Sub total</b>	<b>2,950,500.00</b>	<b>3,735,000.00</b>	
4.8	Donation/Subscription/CSR/Ceremonial expense	Ceremonial expenses	58,074.00	490,245.00
		Donation & contribution	5,397,998.00	5,200,000.00
		National electricity week expense	-	548,800.00
		Contribution to PM relief fund(CSR)	-	-
		Benevolent & recreation	-	-
	<b>Sub total</b>	<b>5,456,072.00</b>	<b>6,239,045.00</b>	
4.9	Miscellaneous expenses	Board meeting expenses	582,637.00	1,049,537.00
		Books & periodicals	28,195.00	24,275.00
		Computer accessories	49,573.00	68,445.00
		Liveries	223,223.00	192,410.00
		Medical expenses	41,660.00	6,184.00
		Misc. expenses	24,790.00	51,921.00
		News paper & periodicals	35,188.00	35,953.00
		Office furnishing expenses	244,940.00	306,879.00
		Office supplies	85,398.00	28,100.00
		Wages for hired labour	7,800.00	7,100.00
Washing expenses	680.00	1,110.00		
	<b>Sub total</b>	<b>1,324,084.00</b>	<b>1,771,914.00</b>	
4.10	Depreciation & amortization	Amortization expense	1,196,000.00	653,316.00
		Depreciation expense	19,544,769.01	17,226,598.00
	<b>Sub total</b>	<b>20,740,769.01</b>	<b>17,879,914.00</b>	
	<b>Total</b>	<b>63,403,277.35</b>	<b>54,939,609.00</b>	



ANNEXURE-H : Salary and other benefits

H-1: Siddhirganj 2x120 MW PPP

SL	Particulars	FY 2019-20				FY 2018-2019			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily Staffs	Total	Officers	Staffs	Daily Staffs	Total
1	Basic salary	32,948,488	12,844,636		45,793,124	32,450,191	12,135,749		44,585,940
2	Daily basis salary			350,280	350,280			349,307	349,307
3	House rent allowance	16,477,986	5,662,349		22,140,335	16,225,096	5,306,266		21,531,362
4	Conveyance allowances	1,353,485	1,809,581		3,163,066	1,367,200	1,743,000		3,110,200
5	Medical allowance	587,835	1,363,552		1,951,387	458,150	1,298,328		1,756,478
6	Education allowance	110,000	349,000		459,000	110,000	311,000		421,000
7	Festival bonus	5,455,500	2,137,410	29,190	7,622,100	5,430,290	2,020,470	29,190	7,479,950
8	Charge allowance	105,000			105,000	34,559	60,000		94,559
9	CPF from employer	2,949,471	1,242,133		4,191,604	3,111,670	1,235,114		4,346,784
10	Bengali new year allowance		216,754	3,016	219,770	524,438	199,790	2,919	727,147
11	Electricity allowance	647,909	526,814		1,174,723	670,381	520,907		1,191,288
12	Leave encashment	1,698,420	930,358		2,628,778	2,472,109	981,130		3,453,239
13	Entertainment allowance		36,000		36,000				-
14	Honorarium to officers	1,407,498			1,407,498	12,000			12,000
15	Gas bill - residential				-				-
16	Telephone bill-residential				-				-
17	Sweeper allowance				-				-
18	Water & sanitation allowance				-				-
19	Servant allowance				-				-
20	Medical reimbursement	3,143,187			3,143,187	3,137,633			3,137,633
21	Recreation allowance				-				-
22	Security allowance				-				-
23	Dearness allowance				-				-
24	Incentive bonus (KPI)		578,047	29,190	607,237	201,125			201,125
25	Washing allowance		120,580		120,580		116,200		116,200
26	Shift allowance	1,610,829	448,233		2,059,062	1,626,633	403,457		2,030,090
27	Power house allowance	8,227,892	3,150,362		11,378,254	8,104,252	3,038,315		11,142,567
28	Overtime		3,997,682		3,997,682		4,031,972		4,031,972
	<b>Total</b>	<b>76,759,500</b>	<b>35,377,491</b>	<b>411,676</b>	<b>112,548,667</b>	<b>75,935,727</b>	<b>33,401,698</b>	<b>381,416</b>	<b>109,718,841</b>

H-2: Haripur 412 MW CAPP

SL	Particulars	FY 2019-20				FY 2018-2019			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	38,853,894	16,587,113		55,441,007	39,023,797	15,699,800	331,357	55,054,954
2	Daily basis salary			331,357	331,357				-
3	House rent allowance	19,496,822	7,957,106		27,453,928	19,576,796	7,898,622		27,475,418
4	Conveyance allowances	1,791,662	2,442,485		4,234,147	1,734,960	2,406,000		4,140,960
5	Medical allowance	648,340	1,777,941		2,426,281	578,222	1,742,357		2,320,579
6	Education allowance	100,500	385,000		485,500	114,481	364,500		478,981
7	Festival bonus	6,384,230	2,770,550	27,690	9,182,470	6,409,660	2,613,560	27,690	9,050,910
8	Charge allowance	101,135			101,135	95,000			95,000
9	CPF from employer	3,789,235	1,613,527		5,402,762	4,091,931	1,619,041		5,710,972
10	Bengali new year allowance	628,946	273,802	2,769	905,517	633,430	264,020	2,769	900,219
11	Electricity allowance	766,737	698,309		1,465,046	790,386	703,873		1,494,259
12	Leave encashment	1,451,018	1,201,745		2,652,763	2,943,555	1,449,572		4,393,127
13	Entertainment allowance	87,000			87,000				-
14	Honorarium to officers/staff				-	1,082,239	649,320		1,731,559
15	Gas bill - residential				-				-
16	Telephone bill-residential				-	2,007			2,007
17	Sweeper allowance				-				-
18	Water & sanitation allowance				-				-
19	Servant allowance				-				-
20	Medical reimbursement	3,327,312			3,327,312	3,188,861			3,188,861
21	Recreation allowance				-				-
22	Security allowance				-				-
23	Dearness allowance				-				-
24	Incentive bonus (KPI)	112,530		27,690	140,220	126,880	26,920		153,800
25	Washing allowance		162,832		162,832		160,400		160,400
26	Shift allowance	2,724,168	783,904		3,508,072	2,553,746	724,318		3,278,064
27	Power house allowance	9,538,980	4,109,807		13,648,787	9,593,765	3,954,769		13,548,534
28	Overtime		4,888,412		4,888,412		5,136,861		5,136,861
	<b>Total</b>	<b>89,802,509</b>	<b>45,652,533</b>	<b>389,506</b>	<b>135,844,548</b>	<b>92,539,716</b>	<b>45,413,933</b>	<b>361,816</b>	<b>138,315,465</b>



H-3: Siddhirganj 335 MW CCPP

SL	Particulars	FY 2019-20				FY 2018-2019			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	34,426,226	9,460,381		43,886,607	28,973,472	7,075,393	143,031	36,191,896
2	Daily basis salary			347,361	347,361				-
3	House rent allowance	17,219,875	4,484,514		21,704,389	14,543,526	3,425,203		17,968,729
4	Conveyance allowances	1,738,475	1,428,698		3,167,173	1,514,876	1,086,961		2,601,837
5	Medical allowance	720,846	1,054,898		1,775,744	413,388	787,095		1,200,483
6	Education allowance	193,020	156,800		349,820	81,000	90,500		171,500
7	Festival bonus	5,468,290	1,447,430	29,190	6,944,910	4,854,100	1,150,140	14,595	6,018,835
8	Charge allowance				-	60,000			60,000
9	CPF from employer	3,881,076			3,881,076	3,637,217			3,637,217
10	Bengali new year allowance	763,127			763,127	473,918	124,207		598,125
11	Electricity allowance	692,546	417,173		1,109,719	602,830	321,961		924,791
12	Leave encashment	1,720,502	430,724		2,151,226	1,907,719	604,864		2,512,583
13	Entertainment allowance				-				-
14	Honorarium to officers				-	285,259			285,259
15	Gas bill - residential				-				-
16	Telephone bill-residential				-				-
17	Sweeper allowance				-				-
18	Water & sanitation allowance				-				-
19	Servant allowance				-				-
20	Medical reimbursement	2,887,117			2,887,117	2,346,400			2,346,400
21	Recreation allowance				-				-
22	Security allowance				-				-
23	Dearness allowance				-				-
24	Incentive bonus (KPI)	56,135	29,190		85,325				-
25	Washing allowance		71,600		71,600		67,477		67,477
26	Shift allowance	2,330,689	367,631		2,698,320	1,973,685	220,183		2,193,868
27	Power house allowance	8,589,792	2,357,598		10,947,390	8,093,789	2,006,710		10,100,499
28	Overtime		3,688,042		3,688,042		2,203,436		2,203,436
	<b>Total</b>	<b>80,687,716</b>	<b>25,394,679</b>	<b>376,551</b>	<b>106,458,946</b>	<b>69,761,179</b>	<b>19,164,130</b>	<b>157,626</b>	<b>89,082,935</b>

H-4: Corporate office

SL	Particulars	FY 2019-20				FY 2018-2019			
		Amount (Tk)				Amount (Tk)			
		Officers	Staffs	Daily staffs	Total	Officers	Staffs	Daily staffs	Total
1	Basic salary	48,338,158	12,428,281		60,766,439	42,109,429	11,390,086	223,965	53,723,480
2	Daily basis salary			206,010	206,010				-
3	House rent allowance	28,509,394	7,460,380		35,969,774	24,976,080	6,832,337		31,808,417
4	Conveyance allowances	1,377,179	1,614,755		2,991,934	1,036,324	1,531,839		2,568,163
5	Medical allowance	338,704	1,304,940		1,643,644	165,732	1,218,047		1,383,779
6	Education allowance	288,000	343,200		631,200	262,263	328,645		590,908
7	Festival bonus	7,917,490	2,055,840	28,350	10,001,680	6,916,770	1,876,200	28,350	8,821,320
8	Charge allowance	24,107			24,107	90,466	60,000		150,466
9	CPF from employer	4,416,690	1,219,461		5,636,151	3,959,045	1,141,028		5,100,073
10	Bengali new year allowance	819,322	207,758	1,796	1,028,876	710,214	195,642	2,835	908,691
11	Electricity allowance	858,561	491,381		1,349,942	756,505	466,044		1,222,549
12	Honorarium to officers/staff	97,175	21,095		118,270	311,400	27,040		338,440
13	Leave encashment	3,385,459	1,051,338		4,436,797	8,638,861	816,841		9,455,702
14	Entertainment allowance	240,000			240,000	216,811			216,811
15	Residential Telephone Bill	33,600			33,600				-
16	Gas bill - residential				-				-
17	Mobile allowance	18,000			18,000	45,800			45,800
18	Sweeper allowance				-				-
19	Water & sanitation allowance				-				-
20	Servant allowance				-				-
21	Medical reimbursement	4,587,719			4,587,719	4,351,845			4,351,845
22	Recreation allowance				-	66,120			66,120
23	Security allowance				-				-
24	Vehicle maintenance allow.	300,000			300,000	300,000			300,000
25	Incentive bonus (KPI)	728,170		28,350	756,520				-
26	Washing allowance		69,600		69,600		67,200		67,200
27	Overtime		3,195,832		3,195,832		3,655,019		3,655,019
28	Compensation allowance		53,760		53,760		51,672		51,672
	<b>Total</b>	<b>102,277,728</b>	<b>31,517,621</b>	<b>264,506</b>	<b>134,059,855</b>	<b>94,913,665</b>	<b>29,657,640</b>	<b>255,150</b>	<b>124,826,455</b>

  
Company Secretary

  
Director

  
Managing Director

