

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

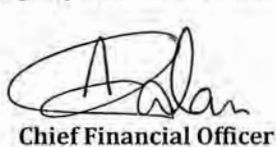
As at and for the half year ended 31 December 2025

Doreen Power Generations and Systems Limited and its Subsidiaries
Consolidated Statement of Financial Position (Un-audited)
As at 31 December 2025

	Notes	31.12.2025 Taka	30.06.2025 Taka
ASSETS			
Non-Current Assets		11,355,986,304	11,895,640,926
Property, plant and equipment	4(a)	11,342,245,504	11,800,322,035
Right of Use (ROU) Assets	5(a)	12,968,236	16,145,649
Investments	6(a)	772,563	79,173,241
Current Assets		14,897,198,406	13,079,873,745
Inventories	7(a)	2,227,384,233	1,656,998,588
Trade and other receivables	8(a)	6,602,865,325	6,485,277,445
Advance, deposit and prepayments	9(a)	89,752,306	83,900,984
Current A/c (Receivable) with subsidiaries and sister concerns	10(a)	5,299,776,492	4,341,976,743
Cash and bank balance	11(a)	348,757,587	183,057,521
Assets held for sale	12	328,662,463	328,662,463
TOTAL ASSETS		26,253,184,710	24,975,514,670
EQUITY AND LIABILITIES			
EQUITY		9,987,954,255	9,496,012,863
Share capital	13	1,811,189,010	1,811,189,010
Share premium	14	361,849,889	361,849,889
Retained earnings	15(a)	7,702,191,439	7,210,250,047
Revaluation surplus	16	112,723,917	112,723,917
Non- controlling interest	17	66,792,545	63,758,764
Total Equity		10,054,746,800	9,559,771,627
LIABILITIES			
Non-Current Liabilities		4,970,614,139	5,208,260,508
Long term loan net off current maturity	17(a)	4,679,261,267	4,946,619,117
Lease liability	18(a)	7,348,261	11,062,606
Deferred revenue	19(a)	261,612,156	228,186,329
Deferred tax liability	20	19,892,456	19,892,456
Assets retirement obligation	21	2,500,000	2,500,000
Current Liabilities		11,227,823,771	10,207,482,534
Trade payables	22(a)	617,407,421	678,366,531
Current portion of long term loan	23(a)	1,061,323,017	976,499,010
Current portion of lease liability	24(a)	9,257,500	9,975,205
Short term loan	26(a)	8,953,614,569	8,159,648,526
Interest payable	27	220,229,557	187,897,674
Unclaimed dividend	28	61,835,443	1,357,332
Liabilities for expenses and others	29(a)	297,092,497	187,849,691
Provision for income tax	30(a)	7,063,767	5,888,565
TOTAL LIABILITIES		16,198,437,910	15,415,743,043
TOTAL EQUITY AND LIABILITIES		26,253,184,710	24,975,514,670
Consolidated Net Assets Value (CNAV) per share	31(a)	55.15	52.43

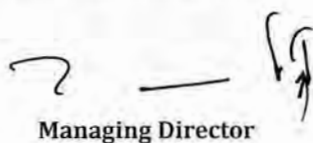
The annexed notes from 1 to 41 form an integral part of these Consolidated Financial Statements.


Company Secretary


Chief Financial Officer


Director

Dhaka,
28 January 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited and its Subsidiaries
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the half year ended 31 December 2025

Notes	01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to Dec 2024 Taka	01 Sep 2025 to 31 Dec 2025 Taka	01 Sep 2024 to 31 Dec 2024 Taka
Revenue	7,166,600,848	7,856,888,597	2,238,867,852	2,627,021,914
Less: Cost of sales	5,570,922,295	6,100,996,549	1,503,910,941	1,783,641,109
Gross profit	1,595,678,553	1,755,892,047	734,956,911	843,380,805
Less: General and administrative expenses	101,397,132	102,030,800	50,181,558	52,474,539
Gross operating profit for the year	1,494,281,421	1,653,861,247	684,775,353	790,906,266
Less: Financial expense	942,110,421	1,274,055,899	460,073,031	697,552,546
Net operating profit for the year	552,171,000	379,805,348	224,702,323	93,353,720
Add: Non-operating income/(loss)	4,458,876	5,861,752	2,384,514	4,845,340
Less: Loss on sale of non-current assets	-	17,634,502	-	-
Net profit before income tax	556,629,877	368,032,598	227,086,837	98,199,059
Less: Income tax expense	1,175,202	1,609,056	654,752	1,336,945
Net profit after income tax	555,454,675	366,423,542	226,432,085	96,862,115
Other comprehensive income	-	-	-	-
Total comprehensive income	555,454,675	366,423,542	226,432,085	96,862,115
Profit Attributable to:				
Shareholders of the Company	552,420,894	363,626,284	225,162,943	96,068,970
Non controlling interest	3,033,781	2,797,258	1,269,142	793,144
	555,454,675	366,423,542	226,432,085	96,862,115
Consolidated Earning Per Share (CEPS)	3.05	2.01	1.24	0.53

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


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

Dhaka,
28 January 2026

Doreen Power Generations and Systems Limited and its Subsidiaries

Consolidated Statement of Changes in Equity (Un-audited)

For the half year ended 31 December 2025

Particulars	Share capital	Share premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total equity
Balance as at 01 July 2025	1,811,189,010	361,849,889	112,723,918	7,210,250,047	9,496,012,863	63,758,764	9,559,771,627
Net profit for the year	-	-	-	552,420,894	552,420,894	3,033,781	555,454,675
Cash dividend	-	-	-	(60,479,502)	(60,479,502)	-	(60,479,502)
Balance as at 31 December 2025	1,811,189,010	361,849,889	112,723,918	7,702,191,439	9,987,954,255	66,792,545	10,054,746,800

Particulars	Share capital	Share premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total equity
Balance as at 01 July 2024	1,811,189,010	361,849,889	112,723,918	6,692,184,716	8,977,947,532	57,461,664	9,035,409,196
Net profit for the year	-	-	-	363,626,284	363,626,284	2,797,258	366,423,542
Cash dividend	-	-	-	(60,479,502)	(60,479,502)	-	(60,479,502)
Balance as at 31 December 2024	1,811,189,010	361,849,889	112,723,918	6,995,331,499	9,281,094,315	60,258,922	9,341,353,236

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

Dhaka,
28 January 2026


Company Secretary


Chief Financial Officer


Director


Managing Director


Chairman

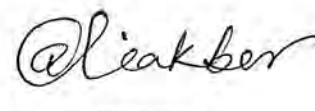
Doreen Power Generations and Systems Limited and its Subsidiaries
Consolidated Statement of Cash Flows (Un-audited)
For the half year ended 31 December 2025

	01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka
A. Cash flows from operating activities		
Received from customers	7,039,596,819	7,214,890,297
Payment to suppliers and others	(5,641,178,513)	(5,825,519,684)
Payment for direct expenses and administrative expenses	(30,415,200)	(117,644,189)
Cash generated from operating activities	1,368,003,106	1,271,726,424
Financial expenses paid	(908,831,839)	(1,196,302,459)
Income tax paid	(811,343)	(241,539)
Net cash flow from operating activities	458,359,924	75,182,426
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	(71,992,448)	(20,496,844)
Encashment of/(investment in) FDR	78,400,678	(31,016,327)
Interest income received	4,792,553	2,881,808
Received from/(Paid to) subsidiaries and sister concerns	(957,799,749)	(234,707,394)
Received from sale of non-current asset	42,508,300	85,450,000
Net cash (used in)/ flow from investing activities	(904,090,667)	(197,888,758)
C. Cash flows from financing activities		
Received from/(Repayment of) short term loan	793,966,043	956,931,034
Received from/(Repayment of) long term loan	(182,533,844)	(498,264,126)
Dividend paid	(1,391)	(74,836)
Net cash flow from financing activities	611,430,808	458,592,072
D. Net increase/(decrease) in cash and bank balance (A+B+C)	165,700,066	335,885,740
E. Effects of exchange rate changes on cash and cash equivalents	-	-
F. Cash and bank balances at beginning of the year	183,057,521	40,953,948
G. Cash and bank balances at the end of the year	348,757,587	376,839,688
Consolidated Net Operating Cash Flow Per Share (CNOCFPS) [Note: 39(a)]	2.53	0.42

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
28 January 2026


Managing Director

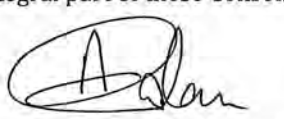

Chairman

Doreen Power Generations and Systems Limited
Statement of Financial Position (Un-audited)
As at 31 December 2025

	Notes	31.12.2025 Taka	30.06.2025 Taka
ASSETS			
Non-Current Assets		3,908,979,769	3,959,585,806
Property, plant and equipment	4	3,769	26,039
Right of Use (ROU) Assets	5	-	583,767
Investments	6	3,908,976,000	3,958,976,000
Current Assets		3,481,336,173	3,027,014,646
Inventories	7	91,622,643	91,622,643
Trade and other receivables	8	51,223,943	93,732,243
Advance, deposit and prepayments	9	15,622,632	15,540,217
Current A/c (Receivable) with subsidiaries and sister concerns	10	2,879,996,583	2,397,971,583
Cash and bank balances	11	114,207,908	99,485,497
Assets held for sale	12	328,662,463	328,662,463
TOTAL ASSETS		7,390,315,942	6,986,600,452
EQUITY AND LIABILITIES			
Shareholders' Equity		2,258,038,825	2,331,178,913
Share capital	13	1,811,189,010	1,811,189,010
Share premium	14	361,849,889	361,849,889
Retained earnings	15	(27,723,992)	45,416,097
Revaluation surplus	16	112,723,917	112,723,917
Non-Current Liabilities		22,392,456	22,392,456
Deferred tax liability	20	19,892,456	19,892,456
Assets retirement obligation	21	2,500,000	2,500,000
Current Liabilities		5,109,884,661	4,633,029,083
Trade payable	22	613,563,112	613,563,112
Current portion of lease liability	24	-	717,705
Current A/C (Payable) with subsidiaries and sister concerns	25	4,405,356,696	3,986,956,696
Unclaimed dividend	28	61,835,443	1,357,332
Liabilities for expenses and others	29	28,236,124	29,770,403
Provision for income tax	30	893,285	663,834
TOTAL LIABILITIES		5,132,277,117	4,655,421,539
TOTAL EQUITY AND LIABILITIES		7,390,315,942	6,986,600,452
Net Assets Value (NAV) per share	31	12.47	12.87

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
28 January 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the half year ended 31 December 2025

	Notes	01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka	01 Sep 2025 to 31 Dec 2025 Taka	01 Sep 2024 to 31 Dec 2024 Taka
Revenue	32	-	-	-	-
Less: Cost of sales	33	-	2,169,354	-	1,042,837
Gross profit		-	(2,169,354)	-	(1,042,837)
Less: General and administrative expenses	34	13,089,235	23,309,814	6,658,500	13,928,223
Gross operating profit for the year		(13,089,235)	(25,479,168)	(6,658,500)	(14,971,060)
Less: Financial expense	35	361,684	993,325	241,594	742,710
Net operating (loss)/profit for the year		(13,450,919)	(26,472,493)	(6,900,094)	(15,713,770)
Add: Non-operating income/(expense)	36	1,019,783	58,525	19,783	(89,525)
Less: Loss on sale of non-current assets			17,634,502		
(Loss)/Profit before income tax		(12,431,136)	(44,048,470)	(6,880,310)	(15,803,296)
Less: Income tax expense	37	229,451	13,168	4,451	(20,143)
Current tax expense		-	-	-	-
Deferred tax expense		-	-	-	-
Net (loss)/profit after income tax		(12,660,587)	(44,061,639)	(6,884,762)	(15,783,152)
Other comprehensive income					
Total comprehensive (loss)/income		(12,660,587)	(44,061,639)	(6,884,762)	(15,783,152)
Earning Per Share (EPS)	38	(0.07)	(0.24)	(0.04)	(0.09)

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
28 January 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited

Statement of Changes in Equity (Un-audited) For the half year ended 31 December 2025

(Amount in Taka)

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2025	1,811,189,010	361,849,889	112,723,917	45,416,097	2,331,178,913
Net profit for the year	-	-	-	(12,660,587)	(12,660,587)
Cash dividend	-	-	-	(60,479,502)	(60,479,502)
Balance as at 31 December 2025	1,811,189,010	361,849,889	112,723,917	(27,723,992)	2,258,038,825

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2024	1,811,189,010	361,849,889	112,723,917	582,053,273	2,867,816,088
Net profit for the year	-	-	-	(44,061,639)	(44,061,639)
Cash dividend	-	-	-	(60,479,502)	(60,479,502)
Balance as at 31 December 2024	1,811,189,010	361,849,889	112,723,917	477,512,132	2,763,274,948

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
28 January 2026


Managing Director


Chairman

Doreen Power Generations and Systems Limited
Statement of Cash Flows (Un-audited)
For the half year ended 31 December 2025

	01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka
A. Cash flows from operating activities		
Received from customers	-	-
Payment to suppliers and others	(576,485)	(41,221,288)
Payment for general and administrative expenses	(14,017,477)	(38,554,956)
Cash generated from operating activities	(14,593,962)	(79,776,244)
Financial expenses paid	(329,389)	(900,547)
Income tax paid	(255,931)	(130,053)
Net cash flow from operating activities	(15,179,282)	(80,806,844)
B. Cash flows from investing activities		
Interest received	1,019,783	58,525
Received from sale of non-current asset	42,508,300	85,450,000
Received from/(paid to) subsidiaries and sister concerns	(63,625,000)	32,309,761
Encashment of/(Investment in) FDRs	50,000,000	-
Net cash cash flow from /(used in) investing activities	29,903,083	117,818,286
C. Cash flows from financing activities		
Received from/(repayment of) short term loan	-	-
Dividend paid	(1,391)	(74,836)
Net cash used in financing activities	(1,391)	(74,836)
D. Net increase/(decrease) in cash and bank balances (A+B+C)	14,722,411	36,936,605
E. Effects of exchange rate changes on cash and cash equivalents	-	-
F. Cash and bank balances at beginning of the year	99,485,497	3,622,961
G. Cash and bank balances at the end of the year	114,207,908	40,559,566
Net Operating Cash Flow Per Share (NOCFPS)	(0.08)	(0.45)

(Note: 39)

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


Company Secretary


Chief Financial Officer


Director

Dhaka,
28 January 2026


Managing Director


Chairman

DOREEN POWER GENERATIONS AND SYSTEMS LIMITED
Notes to the Consolidated & Separate Financial Statements
As at and for the 2nd quarter ended 31 December 2025

1. Reporting entity

Doreen Power Generations and Systems Limited ("the Company") was incorporated on 20 August 2007 as a private Company limited by shares and converted into a public limited Company on 29 October 2011. The Company has been listed with Dhaka Stock Exchange (DSE) and Chattogram Stock Exchanges (CSE) since 30 March 2016. The Company has three 22 MW Gas Fired Power Plant at Feni, Tangail and Narsingdi on Build Own and Operate (BOO) basis for a term of 15 years". These plants are supplying electricity to Bangladesh Power Development Board (BPDB) and Bangladesh Rural Electrification Board (BREB) as per PPA signed with these two government bodies. Besides these, The Company holds almost 100% shares of three subsidiary companies of total 225 MW HFO based power plants.

The registered office of the Company is situated at Walsow Tower, 21, Kazi Nazrul Islam Avenue, Dhaka-1000 and the operational Headquarter is located at House # 192/A, Road # 01, Mohakhali DOHS, Dhaka -1206.

Dhaka Northern Power Generations Limited, Dhaka Southern Power Generations Limited and Chandpur Power Generations Limited are the subsidiaries of the Company having 99.40%, 99.145% and 99.90% holding in paid up capital respectively.

The principal activity of the Company is to set up power plants for generation and supply of electricity.

2. Basis of preparation of the financial statements

The financial statements have been prepared in accordance with International Accounting Standards (IAS) 34: Interim Financial Reporting and relevant guidelines issued by the Bangladesh Securities and Exchange Commission and should be read in conjunction with the consolidated and separate financial statements as at and for the year ended 30 June 2025, the year for which the last full financial statements were prepared.

These financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws in Bangladesh.

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

These financial statements are presented in Bangladesh Taka (BDT), which is also the functional currency of the Company. The amounts in these financial statements have been rounded off to the nearest integer. Because of these rounding off, in some instances the totals may not match the sum of individual balances.

3. Significant accounting policies

The same accounting policies and methods of computation have been followed in these condensed interim financial statements as were applied in the preparation of the financial statements as at and for the year ended 30 June 2025.

		31.12.2025 Taka	30.06.2025 Taka
4 Property, plant and equipment			
A. Cost/revaluation			
Opening Balance		5,381,484	1,770,148,382
Add: Addition during the period		-	-
		5,381,484	1,770,148,382
Less: Disposal during the period		-	628,542,686
		5,381,484	1,141,605,696
Less: Classification to assets held for sale		-	1,136,224,212
		5,381,484	5,381,484
(B) Accumulated depreciation			
Opening Balance		5,355,445	812,824,000
Add: Charged during the period		22,270	93,194
		5,377,715	812,917,194
Less: Adjustment for disposal during the period		-	-
		5,377,715	812,917,194
Less: Classification to assets held for sale		-	807,561,749
		5,377,715	5,355,445
(C) Written down value (A-B)		3,769	26,039
(Schedule of property, plant and equipment is given in Annexure - A)			
4(a) Consolidated Property, plant and equipment			
Doreen Power Generations and Systems Limited	(Note: 4)	3,769	26,039
Dhaka Northern Power Generations Limited		3,084,251,144	3,171,073,485
Dhaka Southern Power Generations Limited		2,975,339,190	3,081,644,912
Chandpur Power Generations Limited		5,282,651,401	5,547,577,599
		11,342,245,504	11,800,322,035
5 Right of Use (ROU) Assets			
(A) Valuation			
Opening Balance		7,588,936	7,588,936
Add: Addition during the year		-	-
		7,588,936	7,588,936
(B) Accumulated depreciation			
Opening Balance		7,005,169	5,837,641
Add: Charged during the year		583,767	1,167,528
		7,588,936	7,005,169
(C) Written down value (A-B)		-	583,767
5(a) Right of Use (ROU) Assets			
Doreen Power Generations and Systems Limited		-	583,767
Dhaka Southern Power Generations Limited		12,968,236	15,561,882
		12,968,236	16,145,649
6 Investments			
Investment in Rupali Engineers and Traders Ltd.		26,000	26,000
Investment in Subsidiaries	(Note: 6.1)	3,908,950,000	3,908,950,000
Investment in FDR		-	50,000,000
		3,908,976,000	3,958,976,000
6.1 Investments in subsidiaries			
Dhaka Northern Power Generations Limited		977,100,000	977,100,000
Dhaka Southern Power Generations Limited		684,100,000	684,100,000
Chandpur Power Generations Limited		2,247,750,000	2,247,750,000
		3,908,950,000	3,908,950,000

		31.12.2025 Taka	30.06.2025 Taka
6(a) Consolidated investments			
Doreen Power Generations and Systems Limited	(Note: 6)	3,908,976,000	3,958,976,000
Dhaka Northern Power Generations Limited		-	-
Dhaka Southern Power Generations Limited		746,563	29,147,241
Chandpur Power Generations Limited		-	-
		3,909,722,563	3,988,123,241
Less: Investment in subsidiaries	(Note: 6.1)	3,908,950,000	3,908,950,000
		772,563	79,173,241
7 Inventories			
Spare parts		91,622,643	91,622,643
Lube oil		-	-
		91,622,643	91,622,643
7(a) Consolidated inventories			
Doreen Power Generations and Systems Limited	(Note: 7)	91,622,643	91,622,643
Dhaka Northern Power Generations Limited		843,339,144	649,594,453
Dhaka Southern Power Generations Limited		601,570,973	586,310,429
Chandpur Power Generations Limited		690,851,473	329,471,063
		2,227,384,233	1,656,998,588
8 Trade and other receivables			
Bangladesh Rural Electrification Board (BREB)		40,182,243	40,182,243
Ropushi Bangla Group		-	16,100,000
Trust Marine Services		11,041,700	37,450,000
		51,223,943	93,732,243
8(a) Consolidated trade and other receivables			
Doreen Power Generations and Systems Limited	(Note: 8)	51,223,943	93,732,243
Dhaka Northern Power Generations Limited		1,999,637,116	1,899,703,995
Dhaka Southern Power Generations Limited		1,348,417,072	1,443,692,556
Chandpur Power Generations Limited		3,203,587,193	3,048,148,652
		6,602,865,325	6,485,277,445
9 Advance, deposits and prepayments of the Company			
Advance	(Note: 9.1)	3,042,663	2,960,247
Deposits	(Note: 9.2)	12,579,970	12,579,970
		15,622,632	15,540,217
9.1 Advance			
Advances to staff and others		978,387	1,151,902
Advance income tax		2,064,275	1,808,345
		3,042,663	2,960,247
9.2 Deposits			
Palli Bidhut - Narshingdi		72,000	72,000
Margin on bank guarantee		12,007,970	12,007,970
Security deposit to Central Depository Bangladesh Ltd. (CDBL)		500,000	500,000
		12,579,970	12,579,970
9(a) Consolidated advance, deposits and prepayments			
Doreen Power Generations and Systems Limited	(Note: 9)	15,622,632	15,540,217
Dhaka Northern Power Generations Limited		21,646,454	16,531,913
Dhaka Southern Power Generations Limited		20,772,328	16,229,930
Chandpur Power Generations Limited		31,710,892	35,598,925
		89,752,306	83,900,984

		31.12.2025 Taka	30.06.2025 Taka
10	Current A/C (Receivable) with subsidiaries and sister concerns		
	Asian Entech Power Corporations Ltd.	25,561,720	25,511,720
	Banco Energy Generation Ltd.	17,705,000	5,805,000
	Doreen Power House and Technologies Ltd.	2,713,766,023	2,317,991,023
	Manikgonj Power Generations Limited	122,963,840	48,663,840
		2,879,996,583	2,397,971,583
10(a)	Consolidated current A/C with subsidiaries and sister concerns		
	Doreen Power Generations and Systems Limited (Note: 10)	2,879,996,583	2,397,971,583
	Dhaka Northern Power Generations Limited	2,132,826,455	1,943,379,387
	Chandpur Power Generations Ltd.	2,405,167,414	1,883,735,797
	Dhaka Southern Power Generations Limited	2,287,142,736	2,103,846,672
		9,705,133,188	8,328,933,439
	Less: Inter-Company balances	4,405,356,696	3,986,956,696
		5,299,776,492	4,341,976,743
11	Cash and bank balance		
	Cash in hand	10,742	15,769
	Cash at bank	114,197,166	99,469,728
		114,207,908	99,485,497
11(a)	Consolidated cash and bank balance		
	Doreen Power Generations and Systems Limited (Note: 11)	114,207,908	99,485,497
	Dhaka Northern Power Generations Limited	42,788,800	36,540,549
	Dhaka Southern Power Generations Limited	137,396,994	8,867,030
	Chandpur Power Generations Limited	54,363,885	38,164,444
		348,757,587	183,057,521
12	Assets held for sale		
	Management has decided to sell all non-current assets of three gas based power plants as these are in shut-down condition after expiry of their 15 yrsr contract period. Machinaries and other physical establishments of Tangail and Feni plants have already been sold out. Machinaries and other physical establishments of Narshingdi plant and land of Tangail and Feni plant will be sold soon. Accordingly, these assets are presented as a disposal group held for sale. Efforts to sell the disposal group have started and a sale is expected by June 2026.		
	Impairment losses relating to the disposal group		
	Impairment losses of Tk.409,908,184 for write-downs of the disposal group to the lower of its carrying amount and its fair value less costs to sell have been reported as "Impairment loss on building and plants valuation" in profit and loss statement. The impairment losses have been applied to reduce the carrying amount of property, plant and equipment within the disposal group.		
	Assets of disposal group held for sale		
	Property, plant and equipment	328,662,463	328,662,463
13	Share capital		
	Authorized capital		
	200,000,000 ordinary shares of Taka 10 each	2,000,000,000	2,000,000,000
	Issued, subscribed and paid up capital		
	60,000,000 ordinary shares issued before IPO	600,000,000	600,000,000
	20,000,000 ordinary shares issued through IPO	200,000,000	200,000,000
	16,000,000 ordinary shares issued as Stock dividend for year 2015-16	160,000,000	160,000,000
	9,600,000 ordinary shares issued as Stock dividend for year 2016-17	96,000,000	96,000,000
	10,560,000 ordinary shares issued as Stock dividend for year 2017-18	105,600,000	105,600,000
	15,100,800 ordinary shares issued as Stock dividend for year 2018-19	151,008,000	151,008,000
	13,126,080 ordinary shares issued as Stock dividend for year 2019-20	131,260,800	131,260,800
	17,326,425 ordinary shares issued as Stock dividend for year 2020-21	173,264,250	173,264,250
	19,405,596 ordinary shares issued as Stock dividend for year 2021-22	194,055,960	194,055,960
		1,811,189,010	1,811,189,010

		31.12.2025 Taka	30.06.2025 Taka
14 Share premium			
Share Premium 20,000,000 shares issued @ Tk.19 premium in 2015-16		380,000,000	380,000,000
Less: IPO expenses		18,150,111	18,150,111
		361,849,889	361,849,889
15 Retained earnings			
Opening Balance		45,416,097	582,053,273
Net Profit for the year		(12,660,587)	(476,157,674)
Less: Cash dividend declared for the year (10 % & 10%)		(60,479,502)	(60,479,502)
		(27,723,992)	45,416,097
15(a) Consolidated retained earnings			
Opening Balance		7,210,250,047	6,692,184,716
Net Profit for the year		552,420,894	578,544,833
Less: Cash dividend declared for the year (10 % & 10%)		(60,479,502)	(60,479,502)
		7,702,191,439	7,210,250,047
16 Revaluation surplus			
Opening Balance		112,723,917	112,723,917
Add: Addition during the year		-	-
		112,723,917	112,723,917
17 Non- controlling interest			
Dhaka Southern Power Generations Limited	(Note: 17.1)	37,270,012	35,531,715
Dhaka Northern Power Generations Limited	(Note: 17.2)	26,610,544	25,493,759
Chandpur Power Generations Limited	(Note: 17.3)	2,911,989	2,733,291
		66,792,545	63,758,764
17.1 Dhaka Southern Power Generations Limited			
Paid up capital		793,500,000	793,500,000
Retained earnings		3,565,078,084	3,361,792,222
Total net assets		4,358,578,084	4,155,292,222
Non-controlling interest @ 0.8551%		37,270,012	35,531,715
17.2 Dhaka Northern Power Generations Limited			
Paid up capital		1,130,450,000	1,130,450,000
Retained earnings		3,304,640,668	3,118,509,835
Total net assets		4,435,090,668	4,248,959,835
Non-controlling interest @ 0.60%		26,610,544	25,493,759
17.3 Chandpur Power Generations Limited			
Paid up capital		2,250,000,000	2,250,000,000
Retained earnings		661,989,223	483,290,656
Total net assets		2,911,989,223	2,733,290,656
Non-controlling interest @ 0.10%		2,911,989	2,733,291
17(a) Consolidated long term loan -net off current maturity			
Doreen Power Generations and Systems Limited		-	-
Dhaka Northern Power Generations Limited		410,632,578	617,148,498
Dhaka Southern Power Generations Limited		903,729,125	715,460,186
Chandpur Power Generations Limited		3,364,899,564	3,614,010,433
		4,679,261,267	4,946,619,117

		31.12.2025 Taka	30.06.2025 Taka
18 Land lease liability net of current maturity			
Opening Lease Liability		717,705	2,061,724
Add: Interest charged during the year		32,295	155,981
		750,000	2,217,705
Less: Payment made during the year		750,000	1,500,000
Closing Lease Liability		-	717,705
Less: Current portion of lease liability		-	717,705
		-	-
18(a) Consolidated lease liability			
Doreen Power Generations and Systems Limited		-	-
Dhaka Southern Power Generations Limited		7,348,261	11,062,606
		7,348,261	11,062,606
19(a) Consolidated deferred revenue			
Doreen Power Generations and Systems Limited		-	-
Chandpur Power Generations Limited		261,612,156	228,186,329
		261,612,156	228,186,329
20 Deferred tax liability			
Deferred tax relating to profit and loss account components		-	-
Deferred tax relating to component of other comprehensive income		19,892,456	19,892,456
		19,892,456	19,892,456
21 Assets retirement obligation			
Opening balance		2,500,000	2,500,000
Add: Addition during the year		-	-
		2,500,000	2,500,000
22 Trade payables of the Company			
Gas bill payable to Titas Gas Transmission Limited		315,486,471	315,486,471
Gas bill payable to Bakhrabad Gas Systems Limited		298,076,641	298,076,641
		613,563,112	613,563,112
22(a) Consolidated trade payables			
Doreen Power Generations and Systems Limited	(Note: 22)	613,563,112	613,563,112
Dhaka Northern Power Generations Limited		644,000	30,316,092
Dhaka Southern Power Generations Limited		-	29,984,996
Chandpur Power Generations Limited		3,200,309	4,502,331
		617,407,421	678,366,531
23(a) Consolidated current portion of long term loan			
Doreen Power Generations and Systems Limited		-	-
Dhaka Northern Power Generations Limited		302,284,230	301,794,921
Dhaka Southern Power Generations Limited		282,184,061	205,333,548
Chandpur Power Generations Limited		476,854,725	469,370,542
		1,061,323,017	976,499,010
24 Current portion of lease liability of the Company			
		-	717,705
24(a) Consolidated current portion of lease liability			
Doreen Power Generations and Systems Limited	(Note: 24)	-	717,705
Dhaka Southern Power Generations Limited		9,257,500	9,257,500
		9,257,500	9,975,205
25 Current A/c (Payable) with subsidiaries and sister concerns			
Chandpur Power Generations Limited		1,345,575,592	944,875,592
Dhaka Northern Power Generations Limited		1,580,597,651	1,594,697,651
Dhaka Southern Power Generations Limited		1,479,183,453	1,447,383,453
		4,405,356,696	3,986,956,696

	31.12.2025 Taka	30.06.2025 Taka
25(a) Consolidated current A/c (Payable) with subsidiaries and sister concerns		
Doreen Power Generations and Systems Limited	4,405,356,696	3,986,956,696
Dhaka Northern Power Generations Limited	-	-
Chandpur Power Generations Ltd.	-	-
Dhaka Southern Power Generations Limited	-	-
	4,405,356,696	3,986,956,696
Less: Inter-Company balances	4,405,356,696	3,986,956,696
	-	-
26(a) Consolidated short term loan		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	2,859,293,839	2,441,731,062
Dhaka Southern Power Generations Limited	1,657,978,109	2,074,575,745
Chandpur Power Generations Limited	4,436,342,620	3,643,341,719
	8,953,614,569	8,159,648,526
27 Consolidated interest payable		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	45,691,100	50,657,677
Dhaka Southern Power Generations Limited	33,231,720	33,604,188
Chandpur Power Generations Limited	141,306,737	103,635,809
	220,229,557	187,897,674
28 Unclaimed dividend		
Payable for 2021	8,689	8,689
Payable for 2022	433,758	433,758
Payable for 2023	466,851	466,851
Payable for 2024	446,644	448,035
Payable for 2025	60,479,502	-
	61,835,443	1,357,332
29 Liabilities for expenses and others		
Salary and allowances payable	2,426,074	3,562,539
Land lease rent payable to BREB	1,875,000	1,125,000
Withholding Tax & VAT payable	50,130	43,240
Audit fee payable	575,000	575,000
Internet and Telephone bill payable	65,533	77,749
Payable to Bhai Bhai & Nahar Enterprise	335,000	335,000
Dormitory expense payable	118,300	118,300
Spare parts bill payable to Khaja Ajmeri	4,412,900	4,412,900
Compensatory benefits payable to employees at golden handshake	14,679,130	15,672,856
Leave encashment payable	1,762,225	2,077,676
C & F bill payable	1,142,971	1,142,971
Bill payable to Delcot Ltd.	40,511	40,511
Security Service Bill Payable	465,537	424,754
Payable to Active Energy & Feather Line	48,726	48,726
Office rent payable	83,973	83,973
Payable to CDZ Global, Salina Metal & others	155,114	29,208
	28,236,124	29,770,403
29(a) Consolidated liabilities for expenses		
Doreen Power Generations and Systems Limited	28,236,124	29,770,403
Dhaka Northern Power Generations Limited	70,015,245	25,385,429
Dhaka Southern Power Generations Limited	129,432,887	48,288,731
Chandpur Power Generations Limited	69,408,241	84,405,128
	297,092,497	187,849,691

(Note: 29)

		31.12.2025 Taka	30.06.2025 Taka
30	Provision for income tax		
	Opening balance	663,834	622,273
	Add: Provision made during the year	229,451	41,561
		893,285	663,834
	Less: Settlement during the year	-	-
		893,285	663,834
30(a)	Consolidated provision for income tax		
	Doreen Power Generations and Systems Limited	893,285	663,834
	Dhaka Northern Power Generations Limited	837,453	830,267
	Dhaka Southern Power Generations Limited	2,614,345	2,440,930
	Chandpur Power Generations Limited	2,718,683	1,953,534
		7,063,767	5,888,565
31	Net Asset Value (NAV) Per Share		
	Net Assets (Total Assets- Total Liabilities)	2,258,038,825	2,331,178,913
	Number of ordinary shares outstanding (Denominator)	181,118,901	181,118,901
		12.47	12.87
31(a)	Consolidated Net Asset Value (CNAV) Per Share		
	Net Assets (Total Assets- Total Liabilities)	9,987,954,255	9,496,012,863
	Number of ordinary shares outstanding (Denominator)	181,118,901	181,118,901
		55.15	52.43

32	Revenue	01 Jul 2025 to 31 Dec 2025 Taka		01 Jul 2024 to 31 Dec 2024 Taka		01 Sep 2025 to 31 Dec 2025 Taka		01 Sep 2024 to 31 Dec 2024 Taka	
		-	-	-	-	-	-	-	-

** No revenue from electricity supply is earned as three power plants of DPGSL are in shut-down condition from 12 November 2023, 21 December 2023 and 16 February 2024 respectively.

32(a) Consolidated revenue

Doreen Power Generations and Systems Ltd.	(Note: 32)	-	-	-	-	-	-	-	-
Dhaka Northern Power Generations Limited		1,996,013,916	1,786,244,195	690,811,178	547,858,191				
Dhaka Southern Power Generations Limited		1,267,063,495	1,775,330,156	472,699,881	523,126,955				
Chandpur Power Generations Limited		3,903,523,437	4,295,314,246	1,075,356,793	1,556,036,768				
		7,166,600,848	7,856,888,597	2,238,867,852	2,627,021,914				

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

33 Cost of sales

Gas consumption	(Note: 33.1)	-	630,236	-	315,118				
Direct expenses		-	1,539,118	-	727,719				
		-	2,169,354	-	1,042,837				

** No gas consumption expense is incurred during the period as three power plants of DPGSL are in shut-down condition from 12 November 2023, 21 December 2023 and 16 February 2024 respectively.

33.1 Direct Expenses

Direct labor charge	-	43,820	-	-	18,500				
Spare parts	-	212,500	-	-	67,900				
Operational and maintenance expense	-	48,030	-	-	25,795				
Depreciation of right of use of lease land	-	583,764	-	-	291,882				
Dormitory expense	-	69,720	-	-	33,000				
Depreciation	-	581,284	-	-	290,642				
	-	1,539,118	-	-	727,719				

33(a) Consolidated cost of sales

Doreen Power Generations and Systems Ltd.	(Note: 33)	-	2,169,354	-	1,042,837				
Dhaka Northern Power Generations Limited		1,515,296,908	1,358,213,975	495,679,988	369,818,924				
Dhaka Southern Power Generations Limited		873,690,799	1,321,665,745	296,449,685	331,552,153				
Chandpur Power Generations Limited		3,181,934,587	3,418,947,475	711,781,268	1,081,227,195				
		5,570,922,295	6,100,996,549	1,503,910,941	1,783,641,109				

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

34 General and administrative expenses

	01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka	01 Sep 2025 to 31 Dec 2025 Taka	01 Sep 2024 to 31 Dec 2024 Taka
Salaries and allowances	9,167,129	12,686,678	4,493,393	6,298,200
Director's remuneration	-	600,000	-	300,000
Utility bills	31,220	200,336	7,040	15,343
Advertisement expense	219,080	296,235	93,500	64,860
Car fuel expenses	118,992	132,825	51,000	87,538
Car maintenance expense	-	12,180	-	-
Carrying expenses	-	30,755	-	11,540
Common stock for official use	1,743	5,061	780	1,133
Corporate social responsibility	200,000	150,000	200,000	150,000
DSE, CSE and CDBL annual fee	271,990	106,000	165,990	-
Entertainment expenses	123,862	205,759	76,906	205,759
Fooding expense	358,070	806,443	126,425	387,436
Gardening expense	300	1,765	-	200
Group insurance premium	-	265,313	-	-
Internet bill	135,170	140,520	65,585	70,935
Legal and professional fee	-	575,000	-	575,000
Licenses and other fees	25,820	21,960	8,000	-
Medical expense	430	460	-	-
Mobile and telephone bill	56,136	175,313	27,235	68,942
Office maintenance	46,420	81,890	13,540	38,866
Office rent	-	690,000	-	345,000
Overtime	2,310	61,040	1,240	30,360
Postage	2,347	5,797	910	1,390
Printing & Stationeries	287,750	190,300	287,750	190,300
Software expense	63,000	-	63,000	-
Surcharge on gas bill	-	4,411,530	-	4,411,530
Security Services Expense	1,286,919	1,253,692	643,771	622,172
Travelling and conveyance allowance	6,610	151,477	1,165	30,865
Uniform allowance	77,900	-	28,250	-
Depreciation of right of use of lease land	583,767	-	291,885	-
Depreciation	22,270	51,485	11,135	20,854
	13,089,235	23,309,814	6,658,500	13,928,223

34(a) Consolidated general and administrative expenses

	01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka	01 Sep 2025 to 31 Dec 2025 Taka	01 Sep 2024 to 31 Dec 2024 Taka	
(Note: 34)					
Doreen Power Generations and Systems Ltd.	13,089,235	23,309,814	6,658,500	13,928,223	
Dhaka Northern Power Generations Limited	24,587,184	21,104,637	12,647,319	10,866,776	
Dhaka Southern Power Generations Limited	28,316,897	24,884,322	12,002,928	12,306,116	
Chandpur Power Generations Limited	35,403,816	32,732,027	18,872,810	15,373,423	
	101,397,132	102,030,800	50,181,558	52,474,539	

35 Finance expenses

Bank guarantee commission	-	192,093	-	-	
Bank charge	329,389	256,079	225,448	243,946	
Foreign exchange loss	-	452,375	-	452,375	
Unwinding discount on lease arrangement	32,295	92,778	16,146	46,389	
	361,684	993,325	241,594	742,710	

35(a) Consolidated finance expenses

(Note: 35)					
Doreen Power Generations and Systems Ltd.	361,684	993,325	241,594	742,710	
Dhaka Northern Power Generations Limited	270,017,934	297,326,484	117,895,978	173,738,553	
Dhaka Southern Power Generations Limited	162,227,122	188,911,765	69,640,730	89,374,637	
Chandpur Power Generations Limited	509,503,681	786,824,326	272,294,729	433,696,646	
	942,110,421	1,274,055,899	460,073,031	697,552,546	

36 Non-operating income

Interest income from deposit with bank	1,019,783	58,525	19,783	(89,525)	
	1,019,783	58,525	19,783	(89,525)	

36.1 Loss on sale of non-current assets of plants

Book value of non-current assets sold	-	218,634,502	-	-	
Sales proceeds of non-current assets sold	-	201,000,000	-	-	
	-	17,634,502	-	-	

36(a) Consolidated non-operating income

(Note: 36)					
Doreen Power Generations and Systems Ltd.	1,019,783	58,525	19,783	(89,525)	
Dhaka Northern Power Generations Limited	26,130	1,414,167	103	722,834	
Dhaka Southern Power Generations Limited	630,600	4,092,684	(271,978)	4,078,599	
Chandpur Power Generations Limited	2,782,363	296,376	2,636,606	133,432	
	4,458,876	5,861,752	2,384,514	4,845,340	

37 Current tax expense

Provision for tax on interest income & gain on car sale @ 22.50%
Shortfall/(excess) in provision for last year

01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka	01 Sep 2025 to 31 Dec 2025 Taka	01 Sep 2024 to 31 Dec 2024 Taka
229,451	13,168	4,451	(20,143)
229,451	13,168	4,451	(20,143)

37.1 Reconciliation of effective tax rate

Profit before tax	(12,431,136)	(44,048,470)	(6,880,310)	(15,803,296)
Income tax expense	229,451	13,168	4,451	(20,143)
Effective tax rate	-1.85%	-0.03%	-0.06%	0.13%
Regular tax rate of the company	22.50%	22.50%	22.50%	22.50%
Effect of business loss/exemption	-24.35%	-13.52%	-22.56%	-22.37%
Effect of loss on non-current assets slae	0.00%	-9.01%	0.00%	0.00%
Effect of disallowances and others adjustment	0.00%	0.00%	0.00%	0.00%
Effective tax rate	-1.85%	-0.03%	-0.06%	0.13%

37(a) Consolidated income tax expense

Doreen Power Generations and Systems Ltd.	229,451	13,168	4,451	(20,143)
Dhaka Northern Power Generations Limited	7,186	388,896	28	198,779
Dhaka Southern Power Generations Limited	173,415	1,125,488	(74,794)	1,121,615
Chandpur Power Generations	765,150	81,503	725,067	36,694
	1,175,202	1,609,056	654,752	1,336,945

(Note: 37)

38 Earning per share

Net Profit attributable to the ordinary shareholders (Tk.)
Weighted average number of shares outstanding
Basic Earning per share (EPS) (Tk.)

(12,660,587)	(44,061,639)	(6,884,762)	(15,783,152)
181,118,901	181,118,901	181,118,901	181,118,901
(0.07)	(0.24)	(0.04)	(0.09)

(Note: 38.1)

38.1 Weighted average number of shares outstanding

No. of shares outstanding as on 01 July 2025
Bonus shares issued in 2025 for Income Year (IY) 2024-25
Weighted average number of shares outstanding during the period

181,118,901	181,118,901	181,118,901	181,118,901
-	-	-	-
181,118,901	181,118,901	181,118,901	181,118,901

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

01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka	01 Sep 2025 to 31 Dec 2025 Taka	01 Sep 2024 to 31 Dec 2024 Taka
---------------------------------------	---------------------------------------	---------------------------------------	---------------------------------------

38.2 Diluted earnings per share

No diluted earnings per share is required to be calculated for the periods presented as there is no dilutive potential ordinary shares.

38(a) Consolidated earnings per share

Net Profit attributable to the ordinary shareholders (Tk.)	552,420,894	363,626,284	225,162,943	96,068,970
Weighted average number of shares (Nos.)	181,118,901	181,118,901	181,118,901	181,118,901
Earning Per Share (EPS) (Tk.)	3.05	2.01	1.24	0.53

(Note: 39.1)

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

39 Net Operating Cash Flow Per Share (NOCFPS)

Net operating cash flows	(15,179,282)	(80,806,844)	
Weighted average number of ordinary shares	181,118,901	181,118,901	
	(0.08)	(0.45)	

(Note: 39.1)

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

Net operating cash flows	458,359,924	75,182,426	
Weighted average number of ordinary shares	181,118,901	181,118,901	
	2.53	0.42	

(Note: 39.1)

01 Jul 2025 to 31 Dec 2025 Taka	01 Jul 2024 to 31 Dec 2024 Taka
---------------------------------------	---------------------------------------

40 Reconciliation of net profit with cash flow from operating activities

Net profit after income tax	(12,660,587)	(44,061,639)
Adjustment for:		
Depreciation	22,270	632,770
Depreciation of right of use of lease land	583,767	583,764
Interest income from bank deposits	(1,019,783)	(58,525)
Gain/loss on sale of non-current asset	-	17,634,502
Finance expense-Unwinding discount on lease arrangement	32,295	92,778
Changes in:		
Advance, deposit and prepayments	(82,416)	4,718,723
Lease liabilities	(750,000)	(750,000)
Trade payable	-	(44,315,758)
Liabilities for expenses and others	(1,534,279)	(15,296,627)
Provision for income tax	229,451	13,168
Net cash flow from operating activities	(15,179,282)	(80,806,844)

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

Net profit after income tax	555,454,675	366,423,542
Adjustment for:		
Depreciation	524,936,340	454,725,256
Depreciation of right of use of lease land	3,177,413	3,696,139
Interest income from bank deposits	(4,792,553)	(2,881,808)
Gain/loss on sale of non-current asset	-	17,634,502
Finance expense-Unwinding discount on lease arrangement	946,699	1,320,191
Unrealized foreign exchange loss	-	64,631,211
Changes in:		
Inventories	(570,385,645)	(219,064,037)
Trade and other receivables	(160,096,179)	(629,428,244)
Advance, deposit and prepayments	(5,851,322)	(18,197,892)
Deferred revenue	33,425,827	-
Lease liabilities	(5,378,750)	(5,378,750)
Trade payable	(60,959,110)	31,961,816
Interest payable	32,331,884	11,802,038
Liabilities for expenses and others	114,375,445	(3,670,594)
Provision for income tax	1,175,202	1,609,056
Net cash flow from operating activities	458,359,924	75,182,426

41 Related party transactions

During the year, the company carried out a number of transactions with related parties the normal course of business. The name of the related parties and nature of these transactions have been set out in accordance with the provisions of IAS-24: Related Party Disclosure.

a) Transactions with key management personnel

Loans to directors

During the period/year, no loan was given to the directors of the Company.

Key management personnel compensation

Key management personnel compensation comprised the following:

Remuneration (Short-term benefit)

- **600,000**

Key management personnel includes the Company's directors. Compensation includes salaries and other non-cash benefits.

b) Other related party transactions of the Company:

Name of Parties	Relationship	Nature of transaction	Net transaction during the period	Outstanding as on 31.12.2025	Outstanding as on 30.06.2025
Asian-Entech Power Corporation Ltd.	Parent Company	Temporary Loan	50,000	25,561,720	25,511,720
Banco Energy Generation Ltd.	Sister Concern	Temporary Loan	11,900,000	17,705,000	5,805,000
Doreen Power House & Technologies Ltd.	Sister Concern	Temporary Loan	395,775,000	2,713,766,023	2,317,991,023
Manikgonj Power Generations Limited	Sister Concern	Temporary Loan	74,300,000	122,963,840	48,663,840
Chandpur Power Generations Limited	Subsidiary Company	Temporary Loan	(400,700,000)	(1,345,575,592)	(944,875,592)
Dhaka Northern Power Generations Ltd.	Subsidiary Company	Temporary Loan	14,100,000	(1,580,597,651)	(1,594,697,651)
Dhaka Southern Power Generations Ltd.	Subsidiary Company	Temporary Loan	(31,800,000)	(1,479,183,453)	(1,447,383,453)
Total			63,625,000	(1,525,360,113)	(1,588,985,113)

* Positive figure indicates debit balance(receivable) and negative figure indicates credit balance(payables) of current A/c.

Doreen Power Generations and Systems Limited
Schedule of Property, plant and equipment
As at 31 December 2025

Categories of assets	Cost			Depreciation			Written Down Value as at 31 Dec 2025
	Balance as at 01 July 2025	Addition during the year	Disposal/ adjustment	Balance as at 31 Dec 2025	Rate (%)	Balance as at 01 July 2025	
a. Freehold Assets							
Land & land development	83,928,307			83,928,307	-	-	83,928,307
Building and premises	19,242,513		-	19,242,513	5%	-	19,242,513
Office decoration & renovation	194,387		-	194,387	20%	194,387	-
Power plant	92,875,270	-	-	92,875,270	3.33%	-	-
Machine overhauling	806,630,708		806,630,708	-	20%	806,630,708	-
Furniture and fixture	222,701			222,701	20%	22,270	3,765
Office and electrical equipment	736,654			736,654	20%	736,654	-
Office car/vehicle	5,158,783		-	5,158,783	20%	5,158,779	4
Sub Total	1,008,989,323	-	806,630,708	202,358,615		812,917,194	196,049,859
b. Revalued Assets							
Land and land development	132,616,373	-		132,616,373	-	-	132,616,373
Sub Total	132,616,373	-	-	132,616,373		-	132,616,373
Grand Total as of 30 Sep 2025	1,141,605,696	-	806,630,708	334,974,988		812,917,194	328,666,232
Grand Total as of 30 June 2025	1,770,148,382		628,542,686	1,141,605,696		93,194	328,688,502

Particulars				Cost Value	Accumulated Depreciation	Written Doown Value
a) Value of Property, Plant and Equipment classified as Assets Held for Sale				329,593,504	931,041	328,662,463
b) Value of Property, Plant and Equipment not classified as Assets Held for Sale				5,381,484	5,377,715	3,769
Total				334,974,988	6,308,756	328,666,232