


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

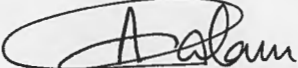
As at and for the half year ended 31 December 2022

Doreen Power Generations and Systems Limited
Consolidated Statement of Financial Position (Un-audited)
As at 31 December 2022

	Notes	31.12.2022 Taka	30.06.2022 Taka
ASSETS			
Non-Current Assets			
Property, plant and equipment	4(a)	15,191,793,257	15,675,344,730
Right of Use (ROU) Assets	5(a)	34,626,344	38,322,483
Investments	6(a)	10,945,664	10,492,602
Current Assets		15,572,037,552	12,952,898,014
Inventories	7(a)	1,646,180,439	1,586,932,236
Trade and other receivables	8(a)	11,058,583,581	9,341,151,032
Advance, deposit and prepayments	9(a)	160,405,985	166,330,714
Current A/c (Receivable) with subsidiaries and sister concerns	10(a)	2,625,020,165	1,804,919,160
Cash and bank balance	11(a)	81,847,381	53,564,872
TOTAL ASSETS		30,809,402,817	28,677,057,830
EQUITY AND LIABILITIES			
EQUITY			
Share capital	12	1,811,189,010	1,617,133,050
Share premium	13	361,849,889	361,849,889
Retained earnings	14(a)	5,881,750,890	6,019,889,192
Revaluation surplus	15	581,617,754	596,271,541
Non- controlling interest	16	48,441,981	47,575,330
Total Equity		8,684,849,523	8,642,719,002
LIABILITIES			
Non-Current Liabilities			
Long term loan net off current maturity	17(a)	6,790,639,611	7,498,440,782
Lease liability	18(a)	30,944,399	33,769,999
Deferred revenue	19(a)	98,923,011	23,606,324
Deferred tax liability	20	1,078,870	1,078,870
Current Liabilities		15,202,967,404	12,477,442,853
Trade payables	21(a)	302,053,517	208,238,421
Current portion of long term loan	22(a)	1,253,327,003	1,279,108,147
Current portion of lease liability	23(a)	9,550,000	9,550,000
Current A/c (Payable) with subsidiaries and sister concerns	24(a)	866,539,672	-
Short term loan	25(a)	12,135,806,606	10,348,301,041
Interest payable	26	204,754,063	281,725,179
Unclaimed dividend	27	98,555,274	1,658,027
Liabilities for expenses and others	28(a)	329,989,799	346,403,529
Provision for income tax	29(a)	2,391,470	2,458,509
TOTAL LIABILITIES		22,124,553,294	20,034,338,828
TOTAL EQUITY AND LIABILITIES		30,809,402,817	28,677,057,830
Consolidated Net Assets Value (CNAV) per share	30(a)	47.68	47.46


The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.


Company Secretary


Chief Financial Officer


Director

Dhaka
30 January 2023

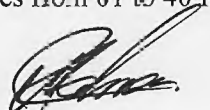

Managing Director


Chairman

Doreen Power Generations and Systems Limited
Consolidated Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the half year ended 31 December 2022

Notes	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
Revenue	31(a) 9,993,301,776	4,635,967,865	4,393,840,885	2,276,607,551
Less: Cost of sales	32(a) 8,064,031,387	3,589,992,242	3,414,448,442	1,758,430,882
Gross profit	1,929,300,388	1,045,975,623	979,392,443	518,176,669
Less: General and administrative expenses	33(a) 248,106,789	96,436,476	122,654,302	46,906,493
Gross operating profit for the year	1,681,193,599	949,539,146	856,738,141	471,270,176
Less: Financial expense	34(a) 1,542,295,042	163,396,952	1,079,552,008	93,414,252
Net operating profit for the year	138,898,557	786,142,194	(222,813,866)	377,855,924
Add: Non-operating income	35(a) 571,822	7,407,677	296,789	3,001,124
Net profit before income tax	139,470,379	793,549,871	(222,517,078)	380,857,048
Less: Income tax expense	36(a) 140,669	2,906,822	84,567	2,003,624
Net profit after income tax	139,329,710	790,643,049	(222,601,645)	378,853,424
Other comprehensive income	-	-	-	-
Total comprehensive income	139,329,710	790,643,049	(222,601,645)	378,853,424
Attributable to:				
Shareholders of the Company	138,463,060	785,352,728	(222,083,284)	376,297,371
Non controlling interest	866,650	5,290,321	(518,361)	2,556,053
	139,329,710	790,643,049	(222,601,645)	378,853,424
Consolidated Earning Per Share (CEPS); Restated CEPS	37(a) 0.76	4.34	(1.23)	2.08


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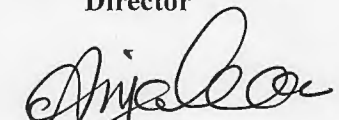

Company Secretary


Chief Financial Officer


Director

Dhaka
30 January 2023


Managing Director


Chairman

Doreen Power Generations and Systems Limited
Consolidated Statement of Changes in Equity (Un-audited)
For the half year ended 31 December 2022

(Amount in Taka)

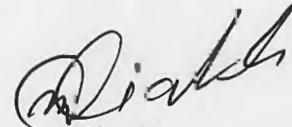
Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Sub-Total	Non controlling interest	Total Equity
Balance as at 01 July 2022	1,617,133,050	361,849,889	596,271,540	6,019,889,192	8,595,143,671	47,575,330	8,642,719,001
Net profit for the period	-	-	-	138,463,060	138,463,060	866,650	139,329,710
Stock dividend for the year 2021-2022	194,055,960	-	-	(194,055,960)	-	-	-
Cash dividend for the year 2021-2022	-	-	-	(97,199,188)	(97,199,188)	-	(97,199,188)
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(14,653,787)	14,653,787	-	-	-
Balance as at 31 December 2022	1,811,189,010	361,849,889	581,617,754	5,881,750,890	8,636,407,542	48,441,981	8,684,849,523
Balance as at 01 July 2021	1,443,868,800	361,849,889	625,575,114	4,558,580,163	6,989,877,966	37,704,382	7,027,582,348
Net profit for the period	-	-	-	785,352,728	785,352,728	5,290,321	790,643,049
Stock dividend for the year 2020-2021	173,264,250	-	-	(173,264,250)	-	-	-
Cash dividend for the year 2020-2021	-	-	-	(62,678,044)	(62,678,044)	-	(62,678,044)
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(14,653,787)	14,653,787	-	-	-
Balance as at 31 December 2021	1,617,133,050	361,849,889	610,925,327	5,122,644,384	7,712,552,650	42,994,704	7,755,547,353

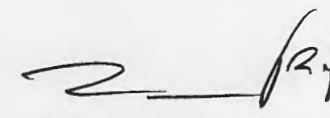
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Dhaka
30 January 2023


Company Secretary


Chief Financial Officer


Director

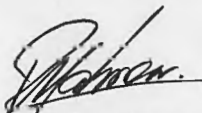

Managing Director

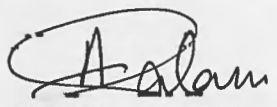

Chairman

Doreen Power Generations and Systems Limited
Consolidated Statement of Cash Flows (Un-audited)
For the half year ended 31 December 2022

	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka
A. Cash flows from operating activities		
Received from customers	8,351,104,653	3,317,955,921
Payment to suppliers and others	(7,455,177,779)	(3,697,443,662)
Payment for direct expenses and administrative expenses	(278,739,535)	(108,918,961)
Cash generated from operating activities	617,187,339	(488,406,702)
Financial expenses paid	(1,348,028,138)	(160,706,299)
Income tax paid	(520,191)	(2,206,961)
Net cash flow from operating activities	(731,360,990)	(651,319,962)
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	(71,327,875)	(124,961,668)
Capital work in progress	-	(292,592,496)
Encashment of/(investment in) FDR	(453,062)	2,491,682
Interest income received	653,081	8,401,167
Received from/(Paid to) subsidiaries and sister concerns	46,438,667	(584,054,864)
Received from sale of non-current asset	-	2,529,838
Net cash used in investing activities	(24,689,189)	(988,186,340)
C. Cash flows from financing activities		
Received from/(Repayment of) short term loan	1,787,505,565	653,632,648
Received from/(Repayment of) long term loan	(733,582,315)	118,005,911
Dividend paid	(301,941)	(517,451)
Net cash used in financing activities	1,053,621,309	771,121,109
D. Net increase/(decrease) in cash and bank balance (A+B+C)	297,571,130	(868,385,193)
E. Unrealized foreign exchange gain/(loss)	(269,288,620)	-
F. Cash and bank balances at beginning of the period	53,564,872	999,570,068
G. Cash and bank balances at the end of the period	81,847,381	131,184,875
Consolidated Net Operating Cash Flow Per Share (CNOCFPS) [Note: 38(a)]	(4.04)	(3.60)

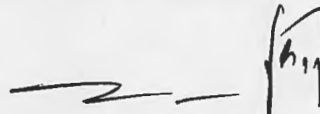
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Company Secretary


Chief Financial Officer


Director

Dhaka
30 January 2023


Managing Director


Chairman

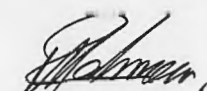
Doreen Power Generations and Systems Limited

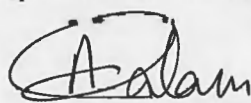
Statement of Financial Position (Un-audited)

As at 31 December 2022

	Notes	31.12.2022 Taka	30.06.2022 Taka
ASSETS			
Non-Current Assets			
Property, plant and equipment	4	2,041,803,454	2,132,838,028
Right of Use (ROU) Assets	5	3,502,587	4,086,351
Investments	6	3,919,279,480	3,918,825,918
		1,693,589,732	1,251,202,425
Current Assets			
Inventories	7	76,872,840	109,027,671
Trade and other receivables	8	553,459,187	471,913,060
Advance, deposit and prepayments	9	43,543,714	57,838,462
Current A/c (Receivable) with subsidiaries and sister concerns	10	1,017,553,536	603,578,430
Cash and bank balances	11	2,160,456	8,844,803
TOTAL ASSETS		<u>7,658,175,253</u>	<u>7,306,952,722</u>
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital	12	1,811,189,010	1,617,133,050
Share premium	13	361,849,889	361,849,889
Retained earnings	14	1,088,112,625	1,279,458,616
Revaluation surplus	15	581,617,754	596,271,540
Non-Current Liabilities		18,584,803	174,774,162
Long term loan net of current maturity	17		151,757,839
Lease liability	18	2,368,405	2,919,526
Deferred revenue	19	15,137,528	19,017,927
Deferred tax liability	20	1,078,870	1,078,870
Current Liabilities		3,796,821,173	3,277,465,465
Trade payable	21	232,470,460	179,804,555
Current portion of long term loan	22	305,705,481	317,472,384
Current portion of lease liability	23	1,500,000	1,500,000
Current A/c (Payable) with subsidiaries and sister concerns	24	3,112,881,929	2,677,296,666
Short term loan	25	24,566,062	81,109,900
Unclaimed dividend	27	98,555,274	1,658,027
Liabilities for expenses and others	28	20,288,336	17,862,623
Provision for income tax	29	853,631	761,311
TOTAL LIABILITIES		<u>3,815,405,975</u>	<u>3,452,239,627</u>
TOTAL EQUITY AND LIABILITIES		<u>7,658,175,253</u>	<u>7,306,952,722</u>
Net Assets Value (NAV) per share	30	<u>21.22</u>	<u>21.28</u>


The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.


Company Secretary


Chief Financial Officer


Director

Dhaka
30 January 2023


Managing Director

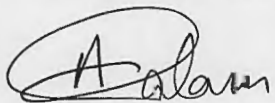

Chairman


Dorzen Power Generations and Systems Limited
Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the half year ended 31 December 2022

	Notes	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
Revenue	31	702,579,803	639,449,802	356,648,302	345,321,911
Less: Cost of sales	32	510,287,081	498,302,152	250,082,206	252,476,676
Gross profit		192,292,722	191,147,650	106,566,096	92,845,235
Less: General and administrative expenses	33	21,660,569	23,989,999	10,361,159	8,690,490
Gross operating profit for the year		170,632,154	167,157,652	96,204,937	84,154,745
Less: Financial expense	34	85,746,064	86,530,745	43,520,589	42,236,679
Net operating profit for the year		84,886,090	80,626,906	52,684,348	41,918,066
Add: Non-operating income	35	461,601	2,245,581	201,167	87,031
Profit before income tax		85,347,691	82,872,487	52,885,515	42,005,097
Less: Income tax expense	36	92,320	459,671	40,233	249,159
Net profit after income tax		85,255,371	82,412,816	52,845,282	41,755,938
Other comprehensive income		-	-	-	-
Total comprehensive income		85,255,371	82,412,816	52,845,282	41,755,938
Earning Per Share (EPS)/Restated EPS	37	0.47	0.46	0.29	0.23

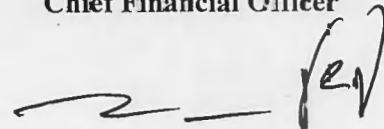
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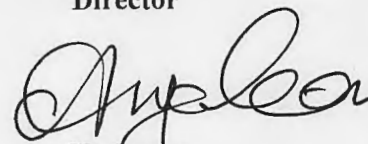

 Company Secretary


 Chief Financial Officer


 Director

Dhaka
 30 January 2023


 Managing Director


 Chairman

Doreen Power Generations and Systems Limited

Statement of Changes in Equity (Un-audited)

For the half year ended 31 December 2022

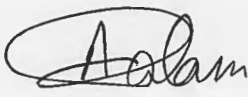
(Amount in Taka)

Particulars	Share capital	Share Premium	Revaluation surplus	Retained earnings	Total Equity
Balance as at 01 July 2022	1,617,133,050	361,849,889	596,271,541	1,279,458,616	3,854,713,095
Net profit for the period	-	-	-	85,255,371	85,255,371
Stock dividend for the year 2021-2022	194,055,960	-	-	(194,055,960)	-
Cash dividend for the year 2021-2022	-	-	-	(97,199,188)	(97,199,188)
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(14,653,787)	14,653,787	-
Balance as at 31 December 2022	1,811,189,010	361,849,889	581,617,754	1,088,112,625	3,842,769,277
Balance as at 01 July 2021	1,443,868,800	361,849,889	625,579,114	1,335,488,100	3,766,785,902
Net profit for the period	-	-	-	82,412,816	82,412,816
Stock dividend for the year 2020-2021	173,264,250	-	-	(173,264,250)	-
Cash dividend for the year 2020-2021	-	-	-	(62,678,044)	(62,678,044)
Revaluation surplus realized (Depreciation on increased value of assets due to revaluation)	-	-	(14,653,787)	14,653,787	-
Balance as at 31 December 2021	1,617,133,050	361,849,889	610,925,327	1,196,612,408	3,786,520,674

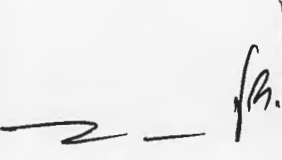
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Dhaka
30 January 2023


Company Secretary


Chief Financial Officer


Director


Managing Director



Chairman

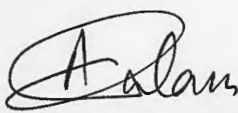
Doreen Power Generations and Systems Limited
Statement of Cash Flows (Un-audited)
For the half year ended 31 December 2022

	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka
A. Cash flows from operating activities		
Received from customers	617,057,413	625,430,090
Payment to suppliers and others	(299,962,098)	(407,860,011)
Payment for general and administrative expenses	(19,120,971)	(27,868,109)
Cash generated from operating activities	297,974,344	189,701,970
Financial expenses paid	(85,403,875)	(86,285,423)
Income tax paid	(304,772)	(387,889)
Net cash flow from operating activities	212,265,697	103,028,657
B. Cash flows from investing activities		
Acquisition of property, plant and equipment	(20,150,273)	(33,463,733)
Interest received	557,465	458,120
Received from sale of non-current asset	-	2,529,838
Received from/(paid to) subsidiaries and sister concerns	21,610,156	246,100,190
Investment in FDRs	(453,562)	(406,256)
Investment in Chandpur Power Generations Ltd.	-	(146,900,000)
Net cash used in investing activities	1,563,786	68,318,159
C. Cash flows from financing activities		
Received from/(repayment of) short term loan	(56,543,838)	56,805,245
Repayment of long term loan	(163,524,741)	(149,885,873)
Dividend paid	(301,941)	(517,451)
Net cash used in financing activities	(220,370,520)	(93,598,079)
D. Net decrease in cash and bank balances (A+B+C)	(6,541,037)	77,748,738
E. Unrealized foreign exchange gain/ (loss)	(143,310)	-
F. Cash and bank balances at beginning of the period	8,844,803	7,430,126
G. Cash and bank balances at the end of the period	2,160,456	85,178,863
Net Operating Cash Flow Per Share (NOCFPS)	1.17	0.57

(Note: 38)

The annexed notes from 01 to 40 form an integral part of these Consolidated Financial Statements.


Company Secretary


Chief Financial Officer


Director

Dhaka
30 January 2023


Managing Director


Chairman

Doreen Power Generations and Systems Limited
Notes to the Consolidated & Separate Financial Statements
As at and for the half year ended 31 December 2022

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 Chottagram 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 (DNPGL), Dhaka Southern Power Generations Limited (DSPGL) and Chandpur Power Generations Limited (CPGL) are almost 100% owned three subsidiaries of the Company which are in operation.

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 2022, the year for which the last full financial statements were prepared.

The financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs), The Companies Act 1994, The Securities and Exchange Rules 1987, The Securities and Exchange Ordinance 1969 and other applicable laws and regulations.

These financial statements have been prepared under the historical cost convention except for some classes of property, plant and equipment which are measured at revalued amount assuming that the contract with the Government will be renewed after expiry of the tenure of existing contract.

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 2022.

	31.12.2022 Taka	30.06.2022 Taka
4 Property, plant and equipment		
A. Cost/revaluation		
Opening Balance	3,708,878,754	3,667,928,375
Add: Addition during the year	20,150,273	44,573,058
	3,729,029,027	3,712,501,433
Less: Disposal during the year	-	3,622,679
	3,729,029,027	3,708,878,754
(B) Accumulated depreciation		
Opening Balance	1,576,040,726	1,370,340,134
Add: Charged during the year	111,184,847	208,650,592
	1,687,225,574	1,578,990,725
Less: Adjustment for disposal	-	2,949,999
	1,687,225,574	1,576,040,726
(C) Written down value (A-B)	2,041,803,454	2,132,838,028
(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)	2,041,803,454	2,132,838,028
Dhaka Northern Power Generations Limited	3,349,380,254	3,434,363,337
Dhaka Southern Power Generations Limited	3,061,402,829	3,156,918,188
Chandpur Power Generations Limited	6,739,206,720	6,951,225,177
	15,191,793,257	15,675,344,730
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	3,502,585	2,335,057
Add: Charged during the year	583,764	1,167,528
	4,086,349	3,502,585
(C) Written down value (A-B)	3,502,587	4,086,351
5(a) Right of Use (ROU) Assets		
Doreen Power Generations and Systems Limited	3,502,587	4,086,351
Dhaka Southern Power Generations Limited	31,123,757	34,236,132
	34,626,344	38,322,483
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	10,303,480	9,849,918
	3,919,279,480	3,918,825,918
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
6(a) Consolidated investments		
Doreen Power Generations and Systems Limited (Note: 6)	3,919,279,480	3,918,825,918
Dhaka Northern Power Generations Limited	-	-
Dhaka Southern Power Generations Limited	616,184	616,684
Chandpur Power Generations Limited	-	-
	3,919,895,664	3,919,442,602
Less: Investment in subsidiaries (Note: 6.1)	3,908,950,000	3,908,950,000
	10,945,664	10,492,602

	31.12.2022 Taka	30.06.2022 Taka
7 Inventories		
Spare parts	75,095,078	97,587,029
Lube oil	1,777,762	11,440,642
	76,872,840	109,027,671

Movement of Inventory items is given below:

Inventory	Balance as at 01 July 2022	Purchase during the period	Consumption during the period	Balance as at 31 Dec 2022
Spare parts	97,587,029	23,037,028	45,528,979	75,095,078
Lube Oil	11,440,642	11,114,491	20,777,371	1,777,762
	109,027,671	34,151,519	66,306,350	76,872,840

7(a) Consolidated inventories

Doreen Power Generations and Systems Limited	(Note: 7)	76,872,840	109,027,671
Dhaka Northern Power Generations Limited		610,207,145	489,109,040
Dhaka Southern Power Generations Limited		309,694,068	583,467,256
Chandpur Power Generations Limited		649,406,385	405,328,270
		1,646,180,439	1,586,932,236

8 Trade and other receivables

Bangladesh Power Development Board (BPDB)	466,313,006	392,085,847
Bangladesh Rural Electrification Board (BREB)	87,019,964	79,605,132
Interest income receivables	126,217	222,081
	553,459,187	471,913,060

8(a) Consolidated trade and other receivables

Doreen Power Generations and Systems Limited	(Note: 8)	553,459,187	471,913,060
Dhaka Northern Power Generations Limited		2,533,842,054	2,503,045,934
Dhaka Southern Power Generations Limited		2,509,429,314	2,571,952,244
Chandpur Power Generations Limited		5,461,853,027	3,794,239,794
		11,058,583,581	9,341,151,032

9 Advance, deposits and prepayments of the Company

Advance	(Note: 9.1)	22,720,914	36,824,909
Deposits	(Note: 9.2)	17,057,337	16,355,924
Prepayments	(Note: 9.3)	3,765,462	4,657,629
		43,543,714	57,838,462

9.1 Advance

Advances to staff and others	1,704,304	3,026,184
Advance income tax	1,871,038	1,566,266
Advance against LC for spare parts	19,145,573	31,973,803
LC margin for spare parts	-	258,656
	22,720,914	36,824,909

9.2 Deposits

Falcon Securities Limited	133,733	133,733
Margin on bank guarantee	16,423,604	15,722,191
Security deposit to Central Depository Bangladesh Ltd. (CDBL)	500,000	500,000
	17,057,337	16,355,924

9.3 Prepayments

BERC license fee	112,800	197,400
Bank guarantee commission	1,150,766	1,508,018
Prepayments for C&F and EIA expenses	680	170,190
Advance to other suppliers	797,500	407,830
Insurance premium	1,703,716	2,374,191
	3,765,462	4,657,629

		31.12.2022 Taka	30.06.2022 Taka
9(a) Consolidated advance, deposits and prepayments			
Doreen Power Generations and Systems Limited	(Note: 9)	43,543,714	57,838,462
Dhaka Northern Power Generations Limited		22,712,504	19,203,647
Dhaka Southern Power Generations Limited		32,727,979	17,546,660
Chandpur Power Generations Limited		61,421,789	71,741,944
		160,405,985	166,330,714
10 Current A/c (Receivable) with subsidiaries and sister concerns			
Chandpur Power Generations Limited		999,353,536	263,588,296
Doreen Power House and Technologies Ltd.		-	339,990,134
Pacific Dredging Limited		18,200,000	-
		1,017,553,536	603,578,430
10(a) Consolidated current A/C with subsidiaries and sister concerns			
Doreen Power Generations and Systems Limited	(Note: 10)	1,017,553,536	603,578,430
Dhaka Northern Power Generations Limited		2,297,490,887	1,922,285,869
Chandpur Power Generations Ltd.		123,932,565	577,400,270
Dhaka Southern Power Generations Limited		1,432,385,434	1,378,951,258
		4,871,362,422	4,482,215,826
Less: Inter-Company balances		2,246,342,257	2,677,296,666
		2,625,020,165	1,804,919,160
11 Cash and bank balance			
Cash in hand		72,306	296,701
Cash at bank		2,088,150	8,548,102
		2,160,456	8,844,803
11(a) Consolidated cash and bank balance			
Doreen Power Generations and Systems Limited	(Note: 11)	2,160,456	8,844,803
Dhaka Northern Power Generations Limited		1,804,134	13,226,901
Dhaka Southern Power Generations Limited		49,813,886	7,455,499
Chandpur Power Generations Limited		28,068,905	24,037,669
		81,847,381	53,564,872
12 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 for cash		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	-
		1,811,189,010	1,617,133,050
13 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
14 Retained earnings			
Opening Balance		1,279,458,616	1,335,488,100
Net Profit for the year		85,255,371	150,605,237
Add: Revaluation surplus realized	(Note:15)	14,653,787	29,307,573
Less: Stock dividend declared for the year (12% & 12%)		(194,055,960)	(173,264,250)
Cash dividend declared for the year (18 % & 13%)		(97,199,188)	(62,678,044)
		1,088,112,625	1,279,458,616

		31.12.2022 Taka	30.06.2022 Taka
14(a) Consolidated retained earnings			
Opening Balance		6,019,889,192	4,558,580,163
Add: Net Profit for the period		138,463,060	1,667,943,749
Revaluation surplus realized	(Note: 15)	14,653,787	29,307,573
Less: Stock dividend declared for the year (12% & 10%)		(194,055,960)	(173,264,250)
Cash dividend declared for the year (13 % & 10%)		(97,199,188)	(62,678,044)
		5,881,750,890	6,019,889,192
15 Revaluation surplus			
Opening Balance		596,271,541	625,579,114
Transfer to retained earnings for depreciation on revalued value of assets		(14,653,787)	(29,307,573)
		581,617,754	596,271,541
16 Non- controlling interest			
Dhaka Southern Power Generations Limited	(Note: 16.1)	25,899,040	25,282,558
Dhaka Northern Power Generations Limited	(Note: 16.2)	20,184,847	19,863,021
Chandpur Power Generations Limited	(Note: 16.3)	2,358,094	2,429,752
		48,441,981	47,575,330
16.1 Dhaka Southern Power Generations Limited			
Paid up capital		793,500,000	793,500,000
Retained earnings		2,235,295,328	2,163,200,621
Total net assets		3,028,795,328	2,956,700,621
Non-controlling interest @ 0.8551%		25,899,040	25,282,558
16.2 Dhaka Northern Power Generations Limited			
Paid up capital		1,130,450,000	1,130,450,000
Retained earnings		2,233,691,238	2,180,053,431
Total net assets		3,364,141,238	3,310,503,431
Non-controlling interest @ 0.60%		20,184,847	19,863,021
16.3 Chandpur Power Generations Limited			
Paid up capital		2,250,000,000	2,250,000,000
Retained earnings		108,093,679	179,751,852
Total net assets		2,358,093,679	2,429,751,852
Non-controlling interest @ 0.10%		2,358,094	2,429,752
17 Long term loan net off current maturity			
MTB TL A/C # 00341113000135		292,124,179	439,472,770
MTB TL A/C # 00340178000210		13,581,302	29,757,452
		305,705,481	469,230,222
Less: Current portion of long term loan	(Note: 22)	305,705,481	317,472,384
		-	151,757,839
17(a) Consolidated long term loan -net off current maturity			
Doreen Power Generations and Systems Limited	(Note: 17)	-	151,757,839
Dhaka Northern Power Generations Limited		950,363,592	1,052,621,950
Dhaka Southern Power Generations Limited		1,146,993,610	1,229,874,176
Chandpur Power Generations Limited		4,693,282,409	5,064,186,817
		6,790,639,611	7,498,440,782
18 Land lease liability net of current maturity			
Opening Lease Liability		4,419,526	5,451,593
Add: Interest charged during the year		198,879	467,934
		4,618,405	5,919,526
Less: Payment made during the year		750,000	1,500,000
Closing Lease Liability		3,868,405	4,419,526
Less: Current portion of lease liability		1,500,000	1,500,000
		2,368,405	2,919,526

	31.12.2022 Taka	30.06.2022 Taka
18(a) Consolidated lease liability		
Doreen Power Generations and Systems Limited	2,368,405	2,919,526
Dhaka Southern Power Generations Limited	28,575,994	30,850,473
	<u>30,944,399</u>	<u>33,769,999</u>
19 Deferred revenue		
Tangail Plant	4,288,136	5,730,575
Narsingdi Plant	5,178,206	6,368,488
Feni Plant	5,671,185	6,918,865
	<u>15,137,528</u>	<u>19,017,927</u>
19(a) Consolidated deferred revenue		
Doreen Power Generations and Systems Limited	15,137,528	19,017,927
Chandpur Power Generations Limited	83,785,483	4,588,397
	<u>98,923,011</u>	<u>23,606,324</u>
20 Deferred tax liability		
Deferred tax relating to component of other comprehensive income	<u>1,078,870</u>	<u>1,078,870</u>
21 Trade payables of the Company		
Gas bill payable to Titas Gas Transmission Limited	125,412,353	94,843,922
Gas bill payable to Bakhrabad Gas Systems Limited	95,294,583	65,239,233
Lubricant bill payable	11,763,524	19,721,400
	<u>232,470,460</u>	<u>179,804,555</u>
21(a) Consolidated trade payables		
Doreen Power Generations and Systems Limited (Note: 21)	232,470,460	179,804,555
Dhaka Northern Power Generations Limited	14,996,964	11,824,834
Dhaka Southern Power Generations Limited	7,363,088	6,333,592
Chandpur Power Generations Limited	47,223,006	10,275,440
	<u>302,053,517</u>	<u>208,238,421</u>
22 Current portion of long term loan of the Company		
MTB TL A/C # 00341113000135	292,124,179	296,138,378
MTB TL A/C # 00340178000210	13,581,302	21,334,006
	<u>305,705,481</u>	<u>317,472,384</u>
22(a) Consolidated current portion of long term loan		
Doreen Power Generations and Systems Limited (Note: 22)	305,705,481	317,472,384
Dhaka Northern Power Generations Limited	324,722,624	342,955,414
Dhaka Southern Power Generations Limited	188,816,720	187,421,158
Chandpur Power Generations Limited	434,082,177	431,259,191
	<u>1,253,327,003</u>	<u>1,279,108,147</u>
23 Current portion of lease liability of the Company		
	<u>1,500,000</u>	<u>1,500,000</u>
23(a) Consolidated current portion of lease liability		
Doreen Power Generations and Systems Limited	1,500,000	1,500,000
Dhaka Southern Power Generations Limited	8,050,000	8,050,000
	<u>9,550,000</u>	<u>9,550,000</u>
24 Current A/c (Payable) with subsidiaries and sister concerns		
Banco Energy Generation Limited	23,570,022	-
Dhaka Northern Power Generations Limited	924,321,841	1,600,929,669
Dhaka Southern Power Generations Limited	1,322,020,416	1,076,366,997
Doreen Power House and Technologies Ltd.	771,179,428	-
Manikgonj Power Generations Limited	71,790,222	-
	<u>3,112,881,929</u>	<u>2,677,296,666</u>

	31.12.2022 Taka	30.06.2022 Taka
24(a) Consolidated current A/c (Payable) with subsidiaries and sister concerns		
Doreen Power Generations and Systems Limited	3,112,881,929	2,677,296,666
Dhaka Northern Power Generations Limited	-	-
Chandpur Power Generations Ltd.	-	-
Dhaka Southern Power Generations Limited	-	-
	3,112,881,929	2,677,296,666
Less: Inter-Company balances	2,246,342,257	2,677,296,666
	<u>866,539,672</u>	<u>-</u>
25 Short term loan of the Company		
Accepted Liabilities against UPAS L/Cs	<u>24,566,062</u>	<u>81,109,900</u>
25(a) Consolidated short term loan		
Doreen Power Generations and Systems Limited	24,566,062	81,109,900
Dhaka Northern Power Generations Limited	4,046,423,243	3,517,334,972
Dhaka Southern Power Generations Limited	2,961,076,561	3,286,316,137
Chandpur Power Generations Limited	5,103,740,740	3,463,540,033
	<u>12,135,806,606</u>	<u>10,348,301,041</u>
26 Consolidated interest payable		
Doreen Power Generations and Systems Limited	-	-
Dhaka Northern Power Generations Limited	65,451,571	37,977,166
Dhaka Southern Power Generations Limited	34,364,935	30,703,334
Chandpur Power Generations Limited	104,937,557	213,044,679
	<u>204,754,063</u>	<u>281,725,179</u>
27 Unclaimed dividend		
Payable for 2018	-	382,131
Payable for 2019	381,636	257,382
Payable for 2020	346,826	367,572
Payable for 2021	627,624	650,943
Payable for 2022	97,199,188	-
	<u>98,555,274</u>	<u>1,658,027</u>
28 Liabilities for expenses and others		
Salary and allowances payable	8,208,822	7,822,844
Land lease rent payable to BREB	375,000	375,000
Withholding Tax & VAT payable	1,815,383	1,438,315
Service bill payable to Clark Energy & MAN Energy	791,410	475,302
Audit fee payable	-	575,000
Internet and Telephone bill payable	62,907	75,407
Payable to Bhai Bhai & Nahan Enterprise	700,000	375,000
Dormitory expense payable	164,800	167,800
Spare parts bill payable to Khaja Ajmeri	4,057,900	2,784,400
C & F bill payable	1,282,971	3,115,000
Coolant bills payable to Aquacare, JTZ & Pacific	262,274	262,274
Payable to Active Energy & Feather Line	134,526	92,526
Office rent payable	59,789	-
Payable to Adex Power, Salina Metal & others	2,372,554	303,755
	<u>20,288,336</u>	<u>17,862,623</u>
28(a) Consolidated liabilities for expenses		
Doreen Power Generations and Systems Limited	20,288,336	17,862,623
Dhaka Northern Power Generations Limited	49,312,506	107,848,267
Dhaka Southern Power Generations Limited	23,066,206	14,770,121
Chandpur Power Generations Limited	237,322,750	205,922,518
	<u>329,989,799</u>	<u>346,403,529</u>

(Note: 28)

		31.12.2022	30.06.2022
		Taka	Taka
29	Provision for income tax		
	Opening balance	761,311	508,976
	Provision made during the year	92,320	252,335
		853,631	761,311
	Less: Settlement during the year	-	-
		853,631	761,311
29(a)	Consolidated provision for income tax		
	Doreen Power Generations and Systems Limited	853,631	761,311
	Dhaka Northern Power Generations Limited	25,240	168,694
	Dhaka Southern Power Generations Limited	91,008	124,308
	Chandpur Power Generations Limited	1,421,591	1,404,197
		2,391,470	2,458,509
30	Net Asset Value (NAV) Per Share		
	Net Assets (Total Assets- Liabilities)	3,842,769,277	3,854,713,095
	Number of ordinary shares outstanding (Denominator)	181,118,901	181,118,901
		21.22	21.28
30(a)	Consolidated Net Asset Value (CNAV) Per Share		
	Net Assets (Total Assets- Liabilities)	8,636,407,543	8,595,143,671
	Number of ordinary shares outstanding (Denominator)	181,118,901	181,118,901
		47.68	47.46

	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
31 Revenue				
Bangladesh Power Development Board (BPDB)	464,898,631	472,946,550	236,794,905	235,713,046
Bangladesh Rural Electrification Board (BREB)	233,800,773	216,985,070	117,676,565	109,608,331
	698,699,404	689,931,620	354,471,470	345,321,377
Add/Less: Deferred Revenue (Impact of straight-lining by IFRS-16)	3,880,400	(481,818)	2,176,832	535
	702,579,803	689,449,802	356,648,302	345,321,911
31(a) Consolidated revenue				
Doreen Power Generations and Systems Ltd.	(Note: 31) 702,579,803	689,449,802	356,648,302	345,321,911
Dhaka Northern Power Generations Limited	2,505,464,550	1,890,369,869	1,167,117,579	882,914,088
Dhaka Southern Power Generations Limited	2,409,332,863	2,056,148,194	1,102,473,397	1,048,371,552
Chandpur Power Generations Limited	4,375,924,559	-	1,767,601,608	-
	9,993,301,776	4,635,967,865	4,393,840,885	2,276,607,551
** Revenue of DNPGL and DSPGL has increased significantly for significant increase in revenue for energy payment due to significant increase in HFO price in international market coupled with significant devaluation of BDT against USD compared to last year. CPGL has started electricity generation from 11 February 2022 after COD.				
32 Cost of sales				
Gas consumption	300,868,025	304,134,574	151,744,879	149,698,542
Direct expenses	(Note: 32.1) 209,419,056	194,167,577	98,337,327	102,778,134
	510,287,081	498,302,152	250,082,206	252,476,676
32.1 Direct Expenses				
Lubricants Expenses	20,777,371	18,598,432	11,823,824	10,090,905
Direct labor charge	43,950	74,650	27,450	68,800
Spare parts	45,528,979	41,010,413	15,446,059	26,065,964
Salaries and allowances	23,965,744	23,912,640	13,072,224	11,956,320
Operational and maintenance expense	7,083,585	7,216,839	1,631,456	1,969,104
Depreciation of right of use of lease land	583,764	583,764	291,882	291,882
Dormitory expense	364,700	392,142	173,390	182,520
Depreciation	111,070,963	102,378,697	55,871,041	52,152,638
	209,419,056	194,167,577	98,337,327	102,778,134

32(a) Consolidated cost of sales

Doreen Power Generations and Systems Ltd.
Dhaka Northern Power Generations Limited
Dhaka Southern Power Generations Limited
Chandpur Power Generations Limited

(Note: 32)

01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
510,287,081	498,302,152	250,082,206	252,476,676
2,034,946,886	1,466,755,801	908,078,960	687,702,973
1,886,625,014	1,624,934,290	838,442,662	818,251,233
3,632,142,406	-	1,417,844,615	-
8,064,001,387	3,589,992,242	3,414,448,442	1,758,430,882

** Cost of sales of DNPGL and DSPGL has increased significantly for substantial increase in HFO price in international market compared to last year as well as significant devaluation of BDT against USD.

33 General and administrative expenses

Salaries and allowances
Director's remuneration
Utility bills
Advertisement expense
BERC license Fee
BIDA approval fee
Car fuel expenses
Carrying expenses
Common stock for official use
Corporate social responsibility
Environment compliance cost
Fooding expense
Gardening expense
Group insurance premium
Insurance premium-Plant operation
Internet bill
Land rates and taxes
Licenses and other fees
Medical expense
Mobile and telephone bill
Office maintenance
Office rent
Overtime

9,136,949	10,154,238	3,415,664	3,717,516
660,000	660,000	360,000	300,000
497,992	329,310	466,735	139,661
251,850	373,807	191,370	204,585
84,600	27,600	42,300	-
172,500	-	-	-
911,758	722,296	556,070	474,812
929,120	105,295	538,220	77,570
33,439	43,174	18,451	14,165
400,000	3,486,500	200,000	432,000
383,180	-	383,180	-
1,933,341	1,675,576	944,866	905,963
12,426	17,777	6,235	5,528
390,923	-	-	-
2,251,698	1,541,256	1,059,969	263,536
139,170	182,420	69,585	86,438
118,985	104,045	-	-
156,530	13,244	156,530	3,779
6,220	309,973	4,565	160,343
292,355	236,420	147,986	121,005
307,574	690,000	175,567	345,000
690,000	133,945	345,000	64,225
119,510	29,030	50,595	15,750

	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
Postage	28,660	91,950	14,190	91,950
Software expense	13,500	30,000	-	-
Surcharge on gas bill	1,384,725	2,482,287	1,048,524	1,133,052
Travelling and conveyance allowance	222,760	167,607	97,440	77,190
Uniform allowance	16,920	2,800	10,340	2,800
Depreciation	113,884	103,134	57,777	53,622
	21,660,569	23,989,999	10,361,159	8,690,490

33(a) Consolidated general and administrative expenses

Doreen Power Generations and Systems Ltd.	(Note: 33)	21,660,569	23,989,999	10,361,159	8,690,490
Dhaka Northern Power Generations Limited		20,183,764	24,525,981	9,555,048	14,337,522
Dhaka Southern Power Generations Limited		27,862,742	29,598,826	12,375,861	16,430,812
Chandpur Power Generations Limited		178,399,715	18,321,671	90,362,234	7,447,669
		248,106,789	96,436,476	122,654,302	46,906,493

** General and admin expenses of CPGL has increased significantly as the plant was not in operation in comparative period of last year.

34 Finance expenses

Bank guarantee commission	364,753	357,250	184,401	178,626
Bank charge	385,049	402,779	339,628	287,998
Interest on loan	81,118,869	85,525,395	40,112,313	41,647,394
Foreign exchange gain/ (loss)	3,678,515	-	2,784,807	-
Unwinding discount on lease arrangement	198,879	245,322	99,440	122,661
	85,746,064	86,530,745	43,520,589	42,236,679

34(a) Consolidated finance expenses

Doreen Power Generations and Systems Ltd.	(Note: 34)	85,746,064	86,530,745	43,520,589	42,236,679
Dhaka Northern Power Generations Limited		396,689,209	43,731,106	265,407,238	27,751,032
Dhaka Southern Power Generations Limited		422,773,302	29,287,401	273,294,401	20,395,675
Chandpur Power Generations Limited		637,086,467	3,847,700	497,329,779	3,030,866
		1,542,295,042	163,396,952	1,079,552,008	93,414,252

** Finance expense of subsidiary companies has increased significantly for incurring huge exchange loss in foreign procurement due to significant devaluation of BDT against USD and charging additional interest on increased amount of short term loan compared to last year.

	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
35 Non-operating income				
Gain on sale of an office car	-	99,999	-	-
Gain on land acquired by government	-	1,912,255	-	-
Interest income from deposit with bank	461,601	233,327	201,167	87,031
	461,601	2,245,581	201,167	87,031
35(a) Consolidated non-operating income				
Doreen Power Generations and Systems Ltd.	461,601	2,245,581	201,167	87,031
Dhaka Northern Power Generations Limited	15,384	51,856	15,384	9,534
Dhaka Southern Power Generations Limited	31,587	36,454	25,420	32,033
Chandpur Power Generations Limited	63,251	5,073,786	54,818	2,872,525
	571,822	7,407,677	296,789	3,001,124
36 Income tax expense				
Taxable income	461,601	333,326	201,167	87,031
Provision for tax on interest income & gain on car sale @ 20% & 22.50%	92,320	74,998	40,233	19,582
Provision for tax on govt. compensation for land @ 6%	-	155,096	-	-
Shortfall/(Excess) in provision for last year	-	229,577	-	229,577
	92,320	459,671	40,233	249,159
36.1 Reconciliation of effective tax rate				
Profit before tax	85,347,691	82,872,487	52,885,515	42,005,097
Income tax expense	92,320	459,671	40,233	249,159
Effective tax rate	0.11%	0.55%	0.08%	0.59%
Regular tax rate of the company	20.00%	20.00%	20.00%	20.00%
Effect of exemption	-19.89%	-19.92%	-19.92%	-19.96%
Effect of specific rate on compensation from govt.	0.00%	0.19%	0.00%	0.00%
Effect of disallowances and others adjustment	0.00%	0.28%	0.00%	0.55%
Effective tax rate	0.11%	0.55%	0.08%	0.59%

(Note: 35)

	01 Jul 2022 to 31 Dec 2022 Taka	01 Jul 2021 to 31 Dec 2021 Taka	01 Oct 2022 to 31 Dec 2022 Taka	01 Oct 2021 to 31 Dec 2021 Taka
36(a) Consolidated income tax expense				
Doreen Power Generations and Systems Ltd.	92,320	459,671	40,233	249,159
Dhaka Northern Power Generations Limited	22,269	121,437	22,269	90,955
Dhaka Southern Power Generations Limited	8,686	803,578	6,990	801,752
Chandpur Power Generations Limited	17,394	1,522,136	15,075	861,758
	140,669	2,906,822	84,567	2,003,624

(Note: 36)

37 Earning per share

Net Profit attributable to the ordinary shareholders (Tk.)

Weighted average number of shares (Nos.)

Basic Earning per share (EPS)/Restated EPS (Tk.)

(Note: 37.1)

85,255,371	82,412,816	52,845,282	41,755,938
181,118,901	181,118,901	181,118,901	181,118,901
0.47	0.46	0.29	0.23

37.1 Weighted average number of shares outstanding

No. of shares before bonus share issued in 2022 for IY 2021-22

Bonus shares issued in 2022 for Income Year (IY) 2021-22

Weighted average number of shares outstanding(Restated)

161,713,305	161,713,305	161,713,305	161,713,305
19,405,596	19,405,596	19,405,596	19,405,596
181,118,901	181,118,901	181,118,901	181,118,901

** Weighted average number of shares outstanding has been restated/adjusted (as per Para-64 of IAS-33) by the number of Stock Dividend 19,405,596 issued during 2022 for income year 2021-2022.

37.2 Diluted earnings per share

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

37(a) Consolidated earnings per share

Net Profit attributable to the ordinary shareholders (Tk.)

Weighted average number of shares (Nos.)

Earning Per Share (EPS)/Restated EPS (Tk.)

(Note: 37.1)

138,463,060	785,352,728	(222,083,284)	376,297,371
181,118,901	181,118,901	181,118,901	181,118,901
0.76	4.34	(1.23)	2.08

** EPS has decreased due to significant increase of exchange loss in foreign currency transactions incurred by subsidiary companies for significant devaluation of BDT against USD.